



RECOMMENDED ANNUAL BUDGET IN BRIEF

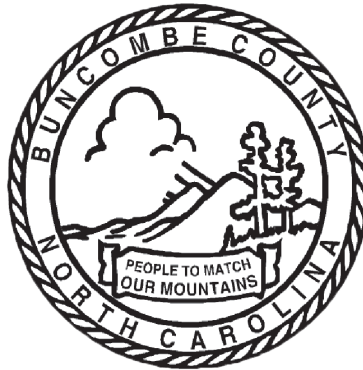
FOR THE FISCAL YEAR ENDING JUNE 30, 2021



BUNCOMBE COUNTY
NORTH CAROLINA

Buncombe County, North Carolina

Recommended Budget Fiscal Year 2020-2021



Board of Commissioners

Brownie Newman, Chair
Robert Pressley, Vice-Chair
Al Whitesides
Amanda Edwards
Anthony Penland
Jasmine Beach-Ferrara
Joe Belcher

County Manager

Avril M. Pinder, CPA, ICMA-CM

Prepared By:

Buncombe County Budget Office
Jennifer Barnette, Budget Director
John Hudson, Budget Analyst
Rusty Mau, Budget Analyst
Sam Riddle, Budget Analyst

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BUNCOMBE COUNTY GOVERNMENT

OUR MISSION

We promote a healthy, safe, well-educated, and thriving community with a sustainable quality of life. We provide effective and efficient government our citizens can trust. We deliver needed service through a responsive workforce committed to excellence, integrity, and teamwork.

OUR VISION

Buncombe County is a caring community in harmony with its environment where citizens succeed, thrive, and realize their potential.

OUR VALUES

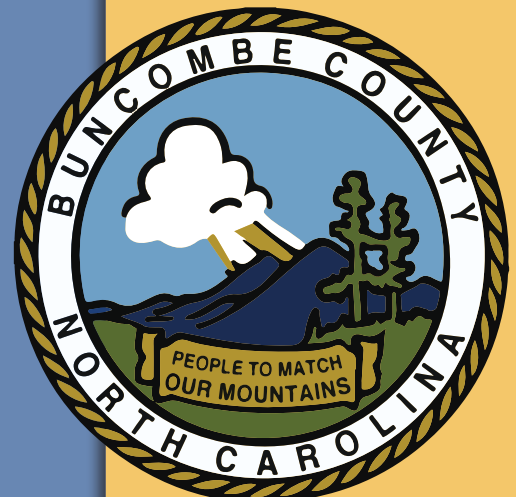
Respect

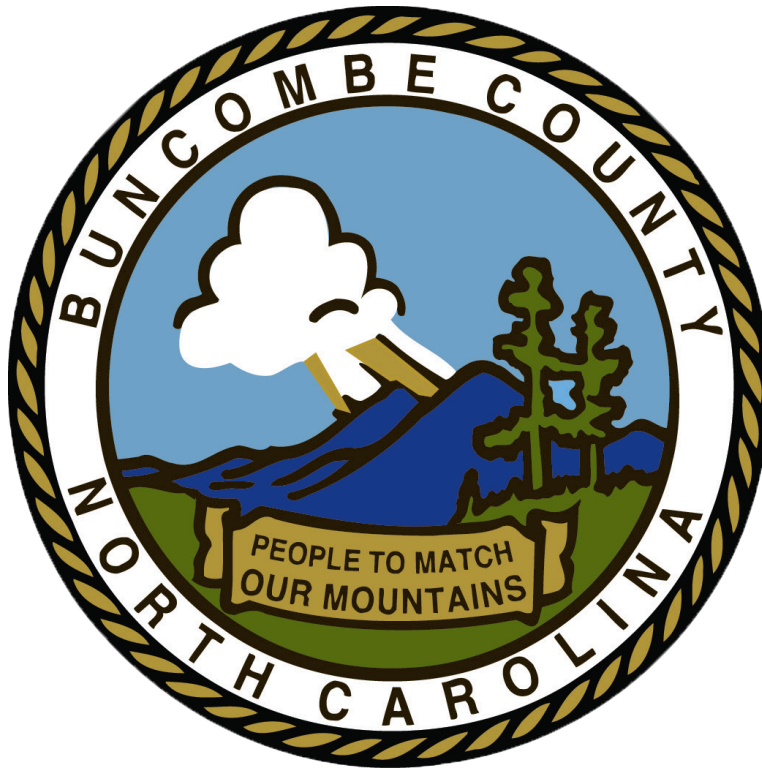
Integrity

Collaboration

Honesty

Equity

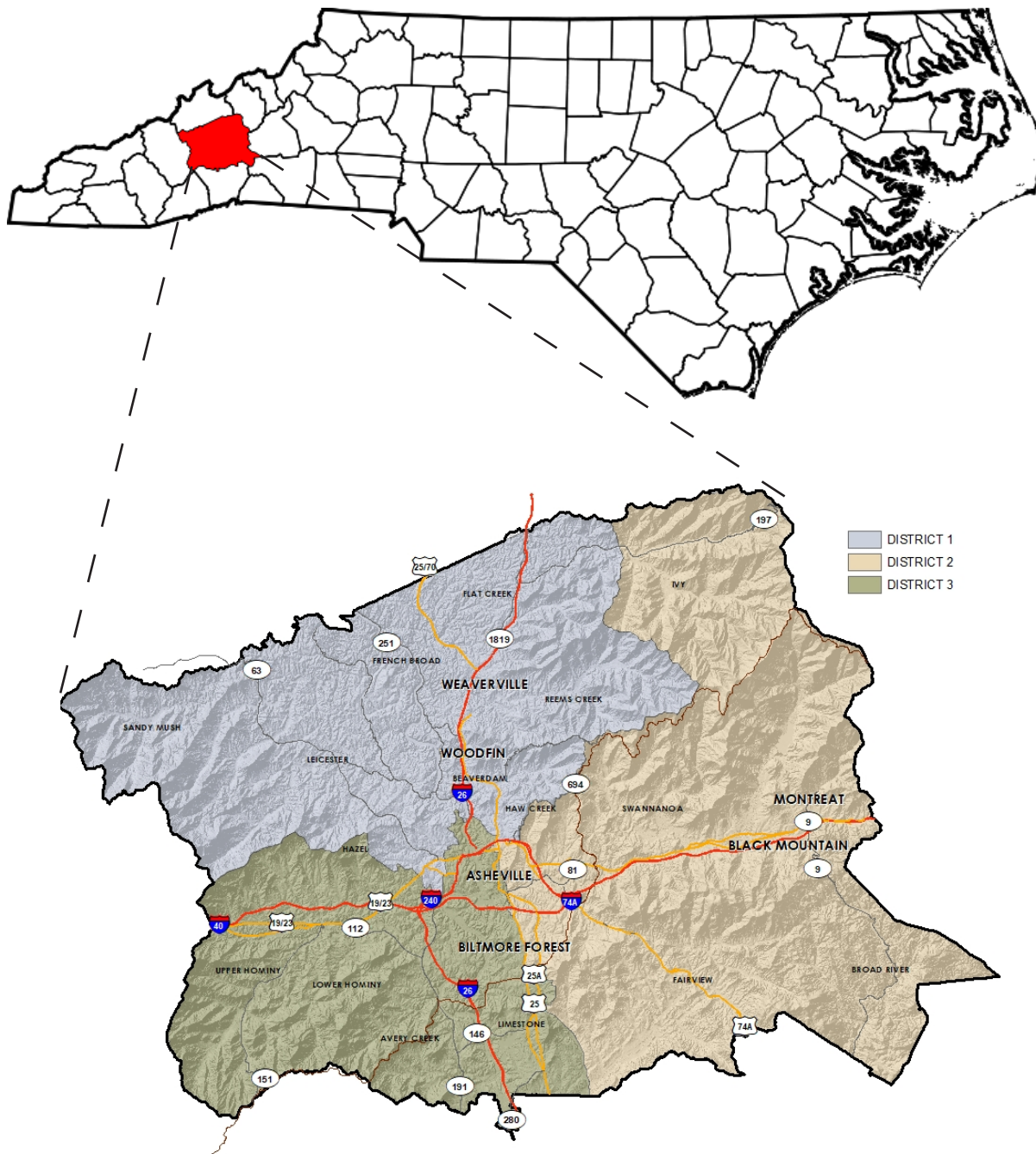




The Buncombe County Seal

Buncombe County's Seal was designed and drawn in 1927 by the late Roy Fox, with help from his classmates. He was a sixth grade student at Woodfin School who entered a contest hoping that his design would become the Official County Seal. County officials selected his design, which featured mountains, trees and billowy clouds as most reflective of Buncombe County's beauty. The original motto, "Men to Match Our Mountains," came from a poem titled "The Country's Call." "Men" was later changed to "People" to acknowledge the contributions of all of Buncombe County's citizens.

Buncombe County North Carolina



<i>Population</i>	265,586
<i>Area</i>	656 square miles
<i>Date Established</i>	January 14, 1792
<i>County Seat</i>	Asheville

A Brief History of Buncombe County

In 1791, David Vance and William Davidson presented to the North Carolina House of Commons a “petition of the inhabitants of that part of Burke County lying west of the Appalachian Mountains praying that a part of said county, and part of Rutherford County, be made into a separate and distinct county.” The original bill to create the county gave as its name “Union.” The name was changed, however, to Buncombe in honor of Col. Edward Buncombe, a Revolutionary War hero from Tyrrell County.

The Buncombe bill was ratified on January 14, 1792. The new county included most of Western North Carolina and was so large it was commonly referred to it as the “State of Buncombe.” Approximately 1,000 people lived in the county.

The Buncombe Turnpike was completed in 1827 connecting Tennessee and Kentucky to South Carolina. The turnpike ran along the French Broad River in the northern part of the county and through the heart of the county in the south. The turnpike caused an economic revolution to the region. By 1840, the first public schools had opened and by 1850 there were 57 schools enrolling more than 4,500 students.

Economic prosperity in 1850 was based on the drover trade; driving hogs, cattle, sheep and turkeys from the West to markets in South Carolina. Corn, used to feed the animals being driven to market, was the key money crop. However, new railroads running into Tennessee and Kentucky greatly diminished the drover trade, as did the Civil War.

Zebulon Vance, Buncombe native and Governor of North Carolina, reflected the views of most citizens regarding the issues that resulted in the Civil War. He was opposed to secession, nevertheless he said, “If war must come, I prefer to be with my own people.” Support for the Confederacy, however, formed quickly after the fall of Fort Sumter. The Buncombe Riflemen were the first to ride out. The war left Buncombe County’s economy drained.

Economic salvation for Buncombe County arrived on October 3, 1880 when the first train pulled into Asheville. Building the railroad across the Blue Ridge Mountains was an engineering feat only equaled by the strength of the men who built it.

During the next ten years, the County’s population increased by more than 13,000 people-- 61 percent. The most important agricultural commodity was tobacco. It replaced corn as the county’s key money crop. Fruit and dairy products continued to grow in importance as well.

In 1890, George Vanderbilt began building Biltmore House, the largest private home in America. The artisans and others he brought to build his estate brought changes in views about forestry, agriculture and handicrafts. During this era, 1890-1910, Buncombe County’s cool, crisp mountain air made the area a popular location for tuberculosis sanatorium. The area also became one of America’s best-known tourist centers.

By 1920, Buncombe County was firmly established as a transportation, manufacturing, forestry, agricultural, educational, medical and tourist center. Thomas Wolfe put Asheville on the literary map as well.

Despite the profound impact of the “great depression” that began in 1929, those same industries exist today in a vibrant metropolitan area surrounded by unsurpassed natural beauty. Our population has grown to more than 200,000. Yet, the qualities of intelligence, hard work, faith, honesty and “people to match our mountains” are prevalent today, as they have been throughout Buncombe County’s extraordinary history.

A seven-member Board of County Commissioners governs Buncombe County today. The Chair is elected separately by all the qualified voters in Buncombe County every four years. Two commissioners are elected from each of the three House of Representative Districts in Buncombe County in staggered terms for four years. Each commissioner is required to reside in and represent one of the districts, and only the qualified voters of that district will be eligible to vote for that district seat.

The Commissioners set policy, determine budgets for several agencies and set property tax rates for the entire county. The Board also appoints a County Manager. The County Manager is the chief administrative officer, and prepares and recommends the annual budget. Also, the County Manager is responsible for program development and personnel management.

The goal of this Board is to continue to provide the citizens of Buncombe County quality services and first-rate government. They will accomplish this goal through motivated professionals who are dedicated to serving all of our people. The foundation has been laid that will ensure a bright and prosperous future for our citizens and for generations yet to come.

Buncombe County

Board of Commissioners

DISTRICT 1

CHAIR



Brownie Newman



Jasmine Beach-Ferarra

DISTRICT 2



Amanda Edwards

DISTRICT 3



Joe Belcher



Al Whitesides



Anthony Penland



**Robert Pressley,
Vice-Chair**

County Officials

Quentin Miller
Drew Reisinger
Avril M. Pinder, CPA, ICMA-CM
Dakisha Wesley
Sybil Tate
Lamar Joyner
Jennifer Barnette
Don Warn

Sheriff
Register of Deeds
County Manager
Assistant County Manager
Assistant County Manager
Clerk to the Board
Budget Director
Finance Director



Organizational Chart

ELECTED APPOINTED SEPARATE BOARD DEPARTMENT HEAD





Buncombe County Government

Avril M. Pinder, CPA, ICMA-CM
County Manager



"A goal without a plan is just a wish." — Antoine de Saint-Exupéry

June 1, 2020

Dear Buncombe County Commissioners,

In accordance with The North Carolina Budget and Fiscal Control Act, I submit the FY 2021 recommended annual budget for Buncombe County for your review and consideration.

The Budget Message I am providing today is quite different from the one I contemplated writing in early March. The COVID-19 pandemic has affected our community, and accordingly our budget in ways we could not have foreseen and in some ways we still do not yet understand. You will find references throughout this message to the COVID-19 pandemic and from a fiscal perspective it impacts our expected revenues as well as expenditures and creates uncharted territory for Buncombe County.

In fiscal year 2020 the Board of Commissioners established a new strategic plan to help lead Buncombe County into the future with input from the community and staff. We also mourned the loss of a valuable community member and commissioner in the passing of Commissioner Mike Fryar. However, I believe 2020 will be defined most by the COVID-19 pandemic.

Buncombe County Government is fueled by dedicated staff, a fact we have seen demonstrated frequently throughout the adversity. Those staff members, along with you, are guiding Buncombe County through the COVID-19 pandemic, whose effects will linger in our community well into the coming fiscal year.

In planning for the upcoming fiscal year, our department leadership assessed the resources needed and that information, in conjunction with the new strategic goals, allowed me to direct staff on priorities for the recommended FY2021 budget. Unfortunately, much of this planning was done before the pandemic and as such, our original plans have been adjusted considerably. We are in uncharted territory when it comes to budget planning and our staff have responded by using their considerable talents to anticipate the shifting landscape.

The recommended Fiscal Year 2020-2021 (FY2021) budget, provides funding to maintain Buncombe County's quality services as well as begin working to achieve the goals of your new strategic plan.

As always, I strive for accountability and integrity in our budgeting and financial processes. The budget before you undertakes the provision of high-quality services, meets the needs of our community and is fiscally responsible with taxpayer dollars during this difficult and challenging period.

FY2021 Budget Summary

Highlights

As I mentioned earlier, the focus of our budget planning was deterred by the pandemic. While we initiated an excellent and immediate response, we discovered we must continue to invest in Public Health and Public Safety to ensure we are properly positioned to maintain our readiness to respond. Some of the investments I am recommending are:

- New Positions – This budget proposes 11 positions in Public Health and Public Safety. One Public Health Nurse, three 911 telecommunicators, six paramedics and a part-time emergency services medical director. These positions, with the exception of the medical director, are funded at 6 months and are slated to start in January 2021, in order to maximize available resources while assessing the uncertain nature of revenues during and after the COVID-19 pandemic.
- Outfitting Emergency Services – An ambulance replacement and a truck will be purchased for Emergency Services in FY2021. Additionally, there will be outlay for 911 training desks, medical equipment, upgraded uniforms to meet safety standards and communications equipment
- Contingency Funding – Budgeting contingency for unanticipated expenditures is a best practice. In FY2020, we requested budget amendments for \$1,000,000 to address pandemic demands and believe it is essential to make available budget for the potential of additional pandemic-related expenditures

Expenditures

The recommended budget provides \$448,249,116 in total expenditures across all operating funds, with a General Fund total of \$335,648,556. The proposed tax rate to support the FY2021 budget remains constant at 52.9 cents per \$100 of assessed valuation.

The value of a penny on the tax rate is \$4,005,990.

The FY2021 recommended budget amounts are as follows:

- General Fund budget of **\$335,648,556**
- Occupancy Tax Special Revenue Fund budget of \$18,000,000
- 911 Special Revenue Fund budget of \$1,193,375

- Register of Deeds Automation (ROD) Special Revenue Fund budget of \$81,313
- Fire & Service Districts Special Revenue Fund budget of \$35,038,870
- Mountain Mobility Special Revenue Fund budget to \$5,239,969
- Project Development Financing (PDF) Woodfin Special Revenue Fund budget of \$745,200
- Tax Reappraisal Fund budget of \$447,575
- Sheriff Forfeitures Fund budget of \$528,489
- Solid Waste Enterprise Fund budget of \$10,018,582
- Inmate Commissary and Welfare Fund budget of \$437,314
- Insurance and Benefits Fund budget of \$40,869,873

Revenues

General Fund Revenues, excluding appropriated fund balance, total **\$324,313,605**, an overall reduction of 0.11% from the FY2020 amended budget.

Ad Valorem Taxes – Property taxes for FY2021 are budgeted at **\$212,211,847**, an increase of \$5,987,468 (2.9%) over the FY2020 amended budget. With \$1,487,253,023 added to the tax base, the estimated tax base for FY2021 is \$40,464,540,989. This growth is offset by a lower collection rate. Of note, we are bound by statute to budget our property tax revenues by the prior year's collection rate, a rate that was impacted in FY2020 by the pandemic and, as such, is budgeted at 99.0%.

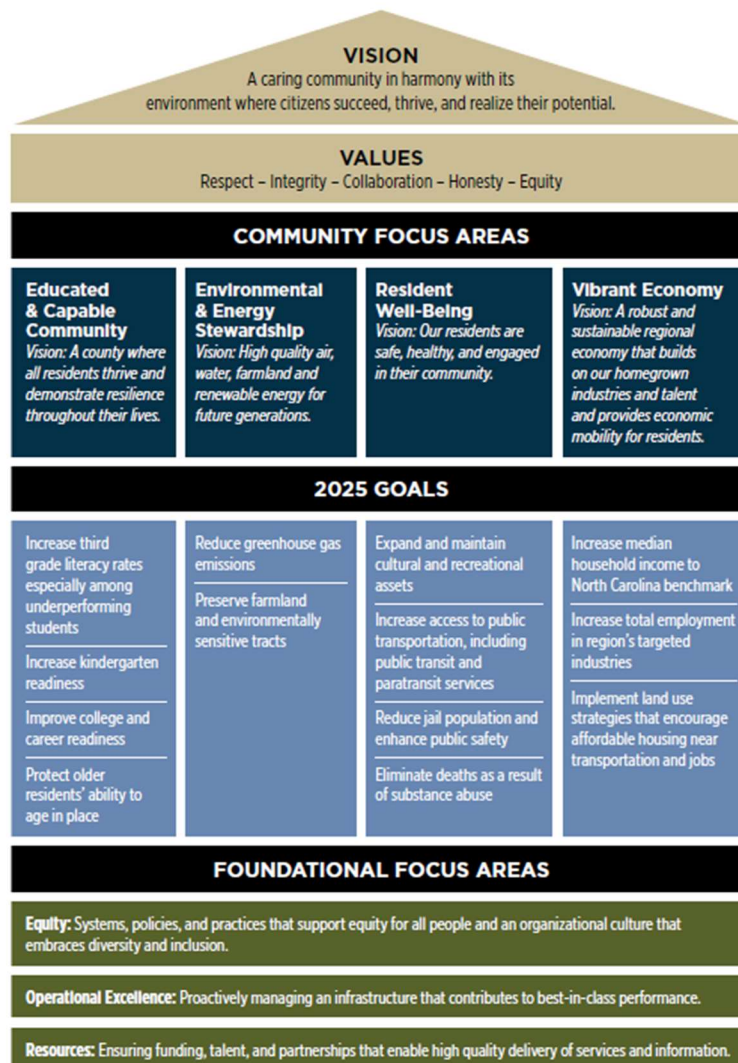
Sales Taxes – It is anticipated that the Stay at Home order designed to slow the spread of COVID-19 will impact sales tax revenue due to the significant reduction in tourism and retail sales. Sales taxes are budgeted at **\$30,068,224**, a decrease of \$3,465,013 (10.3%) below FY2020 amended budget.

Fund Balance – This plan proposes using **\$11.33 million** of fund balance whereby preserving a 15% minimum fund balance by policy.

Buncombe County Strategic Plan

Under the Board's leadership, in July 2019 staff began to work on a county-wide strategic plan now known as Buncombe 2025. My desire has been to focus energy and resources in a way that strengthens operations and ensures that employees and stakeholders are all working toward common goals.

During our strategic planning sessions, the commissioners reaffirmed the County's vision, established five County values, defined our goals and focus areas for the next five years. On May 5, 2020, the Board adopted the 2020-2025 Strategic Plan. Our vision, values and focus areas are depicted in the following graphic:



As we developed the proposed FY2021 budget, departments began to align their work to advance the goals of the strategic plan. The strategic plan's four community focus areas and three foundational focus areas will guide our work over the five year planning horizon. The following highlights are initiatives and programs budgeted for FY2021 that support the components of the Strategic Plan. This list is not exhaustive but demonstrates many new and continued commitments the County is undertaking for FY2021.

Community Focus Areas

Educated and Capable Community – A County where all residents thrive and demonstrate resilience throughout their lives

- Public School and Community College Funding – recommended budgets for our public schools and community college for FY2021:
 - Asheville City Schools - **\$12,592,864**, a 1.1% increase from FY2020 Amended budget
 - Buncombe County Schools - **\$68,967,134**, a 1.1% increase from FY2020 Amended budget



- Asheville-Buncombe Technical Community College - **\$7,075,600**, flat from FY2020 Amended budget
- Early Childhood Education and Development Fund - The Early Childhood Fund is a grant program investing in expanding, enhancing and sustaining early childhood care and education. Goals of the Fund include:
 - Creating new classrooms to serve more children in early care and education settings;
 - Supporting capacity and/or quality for existing programs;
 - Implementing workforce development strategies to recruit and retain qualified teachers;
 - Providing support services for children and families enrolled in early care and education programs;
 - Enhancing the effectiveness of overall system of early care and education, including advocacy approaches.

The recommended grantees are discussed in Appendix A.

Proposed FY2021 investments in Early Childhood Education totals **\$3,672,000**, a 2% increase over last year's funding amount.

- Child Care Subsidy – Continue to contract with Southwestern Development Commission to provide child care assistance vouchers to eligible county residents to enable them to pursue employment and educational opportunities, allowing them to enter the workforce.

Proposed FY2021 investments in Child Care Subsidy totals **\$517,168** and includes passthrough revenue dollars

- Circle of Security Parenting – A new parenting support program focused on increasing parenting skills, improving relationships with children, and decreasing parenting stress to facilitate timelier reunification for children in foster care.

Proposed FY2021 investments in Circle of Security Parenting Support totals **\$77,924**

- STEP program – The Skills Training and Employment Program (STEP) is an existing partnership with AB Tech Community College to provide skills training and employment opportunities, to all Food and Nutrition recipients. The County provides support and stipends to overcome employment barriers through the Work First Program.

Proposed FY2021 investments in the STEP totals **\$75,000**

- Aging Services – Continue implementing strategies related to the Buncombe County Aging Plan: a five-year plan (2018-2022) that reflects the vision that an age-friendly community is one where older adults are safe, well, and engaged. Through an allocations process, Buncombe County supports the work of aging services providers to assist older adults in aging safely at home.

Proposed FY2021 investments in Aging Services contracts totals **\$540,000**

Environmental and Energy Stewardship – High quality air, water, farmland and renewable energy for future generations

- Agriculture Profitability & Sustainability - Cooperative Extension agents provide informal education and on-farm consultation to farmers, youth and families in the areas of agriculture, food, and 4-H youth. These services relate directly to keeping farms profitable and providing market opportunities, which enables rural farm families to keep their land in the family and in production.

Proposed FY2021 investment in Agriculture Profitability and Sustainability totals **\$408,247**

- Conservation Easements - The County proactively works with landowners to place conservation easements on farmland and other environmentally sensitive tracts of land. The FY2021 recommended budget includes an additional \$90,000 to increase the rate of acquisition.

Proposed FY2021 investment in Conservation Easements totals **\$240,000**

- Blue Horizons Project – A collaboration between the County, City of Asheville and Duke Energy Progress to provide support for community efforts to increase renewable energy adoption community wide as well as reduce energy burden for low income residents through energy efficiency and weatherization.

Proposed FY2021 investment in Blue Horizons Project totals **\$150,000**

- Hybrid vehicles – To further the County's efforts to reduce greenhouse gas emissions, the FY2021 recommended budget includes funding for vehicle replacements. Almost 90% of these vehicles are slated to be hybrid vehicles.

Proposed FY2021 investment in Hybrid vehicles totals **\$872,200**

- LED Lighting - The FY2021 recommended budget continues the conversion of LED lighting in County buildings. This will lower energy usage and deliver utility bill cost savings. This will further the county's efforts to reduce greenhouse gas emissions and upon completion, more than half of the 1.9 million square footage in County buildings will be outfitted.

Proposed FY2021 investment in LED lighting totals **\$40,000**

- Gas to Energy - Buncombe County is a national leader with the landfill Gas to Energy Project. The existing contract to sell electricity generated at the bioreactor will expire in FY2022. The FY2021 recommended budget includes funding in the Solid Waste Fund for a landfill gas utilization study. The study will assess the future state of the bioreactor and address options to ensure long-term leadership in the field and preserve our ongoing commitment to environmental & energy stewardship.

Proposed FY2021 investment in Gas to Energy totals **\$100,000**

- Solar Panels on County Buildings – In collaboration with the school systems, AB Tech and the City of Asheville, the County has issued a solicitation for the installation of solar photo voltaic systems on 13

County-owned facilities. Proposals are due to the Board in July, and decisions on moving forward with this project will be made once the solicitation process has been completed. The goal of this project is to reduce greenhouse gas emissions as well as to provide long term utility cost savings for the County.

Resident Well-Being – Our residents are safe, healthy and engaged in the community.

- Transportation - The County, through its Mountain Mobility program and services, continues to increase access to public transportation. Mountain Mobility remains focused on resident well-being and strives to ensure residents are safe, healthy and engaged in their community. Mountain Mobility programs and services provide safe transportation to medical appointments, education, programs, shopping and services.

Proposed FY2021 investment in Transportation totals **\$5,137,949**, \$1,380,444 of which is located in the General Fund and the remainder in the Transportation fund.

- Justice Services - As part of Buncombe County's strategic goal to reduce the jail population and enhance public safety, the County is realigning existing resources to create a Justice Services Department. The department will encompass the Justice Resource Center, Family Justice Center, Pretrial Services, jail diversion, re-entry services, and treatment courts. Additionally, complementary outsourced contracted services will be brought in-house to deliver these services more effectively and efficiently.

Proposed FY2021 investment in Justice Services total **\$3,954,491**

- Substance Use Services
 - Sobriety Treatment and Recovery Teams - Continued funding for the evidence-informed practice Sobriety Treatment and Recovery Teams (START) model to team parent mentors with social workers to reduce the number of children who come into foster care as a result of parental substance use and engage substance users in immediate treatment.
 - Substance Use Residential Treatment – Funding for two residential treatment programs provided by community partners for families to mitigate safety concerns for children brought on by their parents' substance use.
 - Medicated Assisted Treatment (MAT) programs – Both county and grant funding support access to Suboxone medication, residential MAT beds and peer support for opioid recovery

Proposed FY2021 investment in Substance Use Services totals **\$702,152** in General Fund support and **\$1,615,106** in federal and state grant funding

Vibrant Economy – A robust and sustainable regional economy that builds on our homegrown industries and talent and provides economic mobility for residents.

- Affordable Housing Services Program - Continue to work with the newly created Affordable Housing Committee (AHC) to refine the Affordable Housing Services Program through the adjustment of specific needs, supply and support components in order to react to the changing needs of our community. The AHC has been an instrumental group in their ability to vet new ideas and offer recommendations to the BOC as it relates to refining existing policy, crafting new policies and adjusting standards and regulations to encourage the development of affordable housing in the County.

Proposed FY2021 investment for Affordable Housing are as follows:

- Affordable Housing Support **\$1,811,845**
- HOME Matching Funds **\$75,000**
- Mountain Housing Opportunities East Haven Project **\$425,000**
- Economic Development Investment Program - Buncombe County's Economic Development Investment program seeks to broaden and diversify the development of new businesses and industries in Buncombe County and to support the expansion of existing businesses and industries. The program specifically seeks to promote job growth, wages that exceed County median wages, and increase the property tax base.

Proposed FY2021 investments for companies who are eligible for grants this year are:

- General Electric Company and Unison Engine Components, Inc. **\$496,333**
- Ingles Markets, Inc. **\$170,000**
- New Belgium Brewing Company, Inc. **\$650,000**

Foundational Focus Areas

Equity – Systems, policies, and practices that support equity for all people and an organizational culture that embraces diversity and inclusion.

- Diversity Equity and Inclusion (DEI) Program - The employee-led DEI committee will address equity issues by working with consultant and County staff to develop a plan that would include County-wide training as well as the development, execution and implementation of an equity plan.

Proposed FY2021 investment in DEI Program totals **\$87,364**

- The Population Health Program in Health and Human Services supports equity with these initiatives:
 - Cultural Linguistic Appropriate Services - Population Health will provide equity training, promotions, public engagement and organizational development with Culturally and Linguistically Appropriate Services (CLAS) standards to advance health equity and reduce health disparity.
 - Mother Love - This program directly supports addressing racial disparities in infant mortality and birth outcomes. Provides coaching for minority teen moms with equitable framing.
 - Improving Birth Outcomes by Race - Project goal is to decrease infant mortality and low birth weights for African American women in Buncombe County

Proposed FY2021 investment in Population Health Services supporting Equity totals **\$90,000**

- Isaac Coleman Economic Community Investment - The Isaac Coleman program invests dollars to neighborhood-based pipelines to jobs and education. The recommended grantees are listed in Appendix A.

Proposed FY2012 investment in Isaac Coleman Economic Community totals **\$500,000**

- Tipping Point Grants - Tipping Point Grants are \$5,000 grants to amplify community efforts toward building community resilience. The recommended grantees are listed in Appendix A.

Proposed FY2012 investment in Tipping Point Grants totals **\$100,000**

Operational Excellence – Proactively managing an infrastructure that contributes to best-in-class performance.

- Ensuring Cybersecurity – The COVID-19 pandemic has pushed the County’s staff to virtual meetings and increased teleworking opportunities. The following investments are recommended to continue securing our Information Technology assets:
 - Governance, Risk and Compliance (GRC) Tool to reduce risk of fraud or malicious activity while supporting compliance through efficient auditing processes **\$14,500**
 - Supplier Security Rating Tool to monitor and protect any potential cyber-intrusion via third party suppliers **\$20,000**
- Fleet replacement – Continued funding for our vehicle replacement plan. Using our criteria-based system to assess the useful life of a vehicle we are recommending the replacement of 24 Sheriff’s vehicles, one ambulance and one Emergency Services truck in FY2021.
- Fleet Services Complex – Due to the location and age of the current fleet services complex, and the size of our fleet and the age of our garage, we will be building a new Fleet Services Complex on County-owned property. This up-to-date facility will respond to the maintenance demands of a fleet that includes 430 vehicles and allow capacity to service oversized vehicles, such as those belonging to Solid Waste, and reduce any need to outsource repairs or maintenance. **\$3,500,000**

Resources – Ensuring funding, talent, and partnerships that enable high quality delivery of services and information.

- New Positions – This budget proposes 11 positions in the General Fund. These positions are funded at 6 months and are slated to start in January 2021, in order to maximize available resources while assessing the uncertain nature of revenues during and post the COVID-19 pandemic.
 - Augment Clinic Services – The addition of a Public Health Nurse to meet increased demand for Immunization, Lab follow-up, Family Planning and Wise Woman Services.
 - Enhance Emergency Services Capacity – Three additional tele-communicators to answer and dispatch 911 calls, six additional EMT Paramedics to staff ambulances, and a part-time Medical Director to ensure quality of care to meet the growing public safety needs of our community.
- Compensation Philosophy – In FY2020, the Board led the community by establishing a \$15 an hour minimum wage for all regular Buncombe County employees. Buncombe County is continuing to set the standard for the community and address organizational pay inequities. This proposed budget includes the conversion of 43 long term temporary employees to regular positions. Of the 43 temporary conversions, 30 positions (7 full-time and 23 part-time) over 7 departments, including the Library and Detention Center, have been increased to \$15 an hour.
- Strategic Partnership Grants Committee - Buncombe County invests in a thriving and sustainable community through annual Strategic Partnership Grants. These grants provide funding for local nonprofit organizations working toward outcomes in alignment with our goals and priorities. For FY2021, you established a diverse nine-member citizens’ committee to review and recommend grants. The recommended grantees are listed in Appendix A.

Capital Planning

The development of a robust Capital Improvement Plan was a project taken on by the Budget Department and established a series of criteria to evaluate Capital Project submissions. Forty-two new requests were received by the Capital Projects Review Team as well as consideration of nine prior projects slated for FY2021. Of these, the Team recommended to move forward with 14 projects (Seven “Pay as You Go”, four Debt financed and three Enterprise Funded).

Given the anticipated revenue decline, we have deferred the “Pay as You Go” projects to FY2022. Additionally, 6 of 10 recommended Information Technology projects will be deferred for future years.

For FY2021, the following Capital and Information Technology amounts are recommended:

Capital Improvement Plan projects total **\$5,037,597**:

- Debt service projects **\$4,882,597**
 - Courthouse Repairs **\$596,239**
 - Jail Repairs **\$786,358**
 - Fleet Services Complex **\$3.5 million**
 - Leicester Crossing Buildout – amount to be determined and to be paid for with debt savings
- Enterprise Fund Projects **\$155,000** (detailed in Solid Waste Disposal Fund)

All Information Technology (IT) project requests in excess of \$5,000 were evaluated by the IT Governance Committee (ITGC). The ITGC developed criteria and scored each project based upon that criteria. Eleven projects (\$405,000 Year 1, \$261,000 annual increase) were recommended for approval. Recommended projects ranged in scope and function with several related to themes of Compliance and Security. Forty-one projects were originally requested by departments with 25 projects being recommended for adoption by the Committee. Four projects were recommended (three in the General Fund, one in the Reappraisal Fund) to move forward after further evaluation of our pandemic budgeting circumstances.

- Information Technology needs approved by ITGC totaling **\$51,000**
 - Mountain Mobility On Board Camera System \$16,500
 - Security Rating Tool \$20,000
 - GRC Tool \$14,500

Projects for Future Consideration

Provided that revenue comes in at a higher than expected level, there are several Capital Projects that we would bring to the Board for consideration:

- Comprehensive Plan for Buncombe County **\$400,000**
- BAS System for the Detention Center **\$164,200**
- Paddle Boat Replacement at Lake Julian **\$88,000**
- Accessible Boat Launch at Lake Julian **\$40,000**

IT projects that we could address include:

- Emergency Services Security Cameras **\$55,000**
- Audit Management & Data Analytics Tool **\$82,000**
- GOVQA Public Records Request Management **\$30,000**

Other Annual Funds

Solid Waste Disposal Fund - Solid Waste will address the ever evolving nature of the industry by adding five new FTE's, three at the Landfill and two at the Transfer Station, supported by their Enterprise Fund:

- A Heavy Equipment Mechanic/Operator bringing their ratio of units to mechanic to the industry standard of 15:1 (Landfill)
- A Program Manager who will advance and expand recycling programs and assist with operations (Landfill)
- A Utility Worker to assist with growing materials management (Landfill)
- An Assistant Supervisor to assist with oversight, scheduling and safety (Transfer Station)
- An additional Truck Driver to handle increased tonnage (Transfer Station)
- The fund will also subsidize two Capital Projects in FY2021:
 - Cell 7 Landfill Design **\$55,000**
 - Landfill Gas Utilization Study **\$100,000**
- Additionally, equipment will be purchased as follows from Capital Outlay:
 - Landfill Backup Compacter **\$175,000**
 - Landfill New Bulldozer **\$350,000**
 - Transfer Station On-Road Tractor **\$125,000**
 - Transfer Station Backup Loader **\$125,000** – purchasing with white goods restricted fund balance

Reappraisal Reserve Fund – The County's property reappraisal year is scheduled for FY2021 and the fund will cover related expenditures. Through ongoing operational improvements, we are able to reduce the transfer to the fund in FY2021 to \$63,333. Approved by ITGC and purchased with monies from the fund will be the "Just Appraised" software (\$48,000) that will create efficiencies in the deed review and transfer process and reduce errors related to property tax billing.

Insurance and Benefits Fund (Health and Dental Insurance) – For plan year 2021, the renewal rate for health coverage is 6.6%. Employee premiums will increase at the same rate. To control future costs, the County implemented a health risk assessment (HRA) as part of the health insurance plan. Over 96% of eligible employees completed the HRA. The employees who chose not to participate will have a higher premium contribution. Other changes to the health plan included a new drug formulary and physical therapy services designed to reverse the trend of increasing premiums.

Air Quality Fund - The Western North Carolina Regional Air Quality Agency was established by an interlocal agreement between the City of Asheville and the County and its governing authority, the Air Quality Board, is selected by the County Commissioners and the Asheville City Council. The Agency's budget is included in the County's annual budget process; however, their budget is approved by the Air Quality Board.

In Closing

This FY2021 recommended budget is presented for your consideration as you develop an adopted budget. Our goal was to prepare a recommended budget that supports and advances your strategic goals, maintained the tax

rate at 52.9 cents and continued services to meet the needs of our citizens. In the coming year, I will work with the Board and community to identify and implement strategies to set Buncombe County on a path for a swift and sustainable recovery from the COVID-19 pandemic.

I would like to acknowledge and thank the County's workforce for their dedication and commitment to public service as they worked to develop plans, partnerships and services to guide the community through the COVID-19 pandemic.

I wish to extend my personal gratitude for the hard work and diligence of the Budget team under the leadership of Jennifer Barnette in partnership with Department Directors and staff in the development of this budget. I also extend my appreciation to the Buncombe County Board of Commissioners for their support in preparation for the 2021 Fiscal Year.

I am grateful to each of you for your leadership and support, and I welcome your comments and suggestions as you review the attached information in the days ahead.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Avril M. Pinder', written in a cursive style.

Avril M. Pinder, CPA, ICMA-CM
County Manager





Executive Summary



Total County Funds

General Fund
\$335,648,556

**Special
Revenue Funds**
\$61,274,791

**Enterprise
Funds**
\$10,455,896

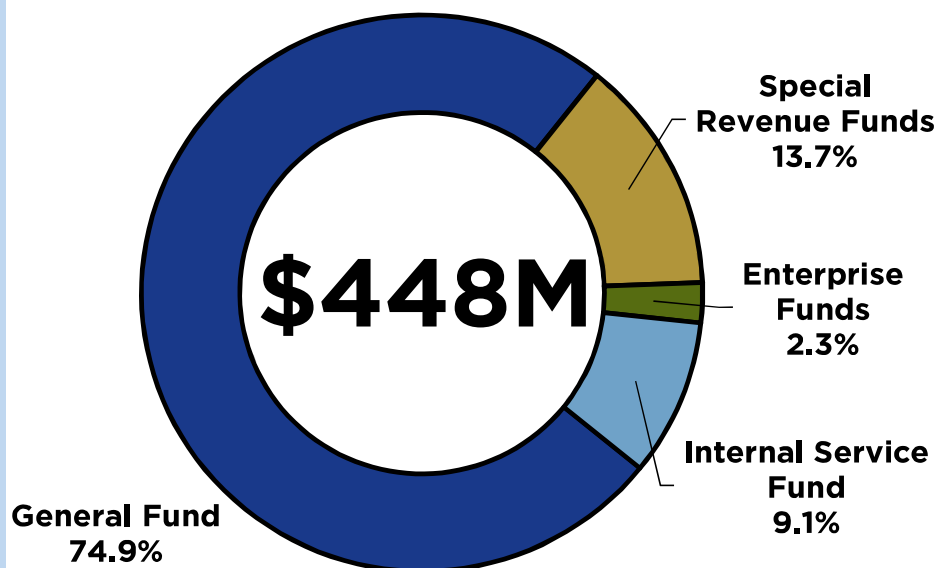
**Internal
Service Fund**
\$40,869,873

The total recommended operating budget for Buncombe County in fiscal year 2021 is \$448,249,116. The largest fund is the General Fund, which is the County's main operating fund. The General Fund budget total is \$335,648,556, a decrease of 0.5% from the FY2020 amended budget. This decrease is primarily due to necessary adaptations to the COVID-19 pandemic.

The next largest group of funds is the Special Revenue Funds. The total operating expenditures for these funds are \$61,274,791, a decrease of 12.59% from FY2020 amended budget. This decrease is mostly attributable to the decrease in the Occupancy Tax Fund budget resulting from the decline in tourism in response to the COVID-19 pandemic.

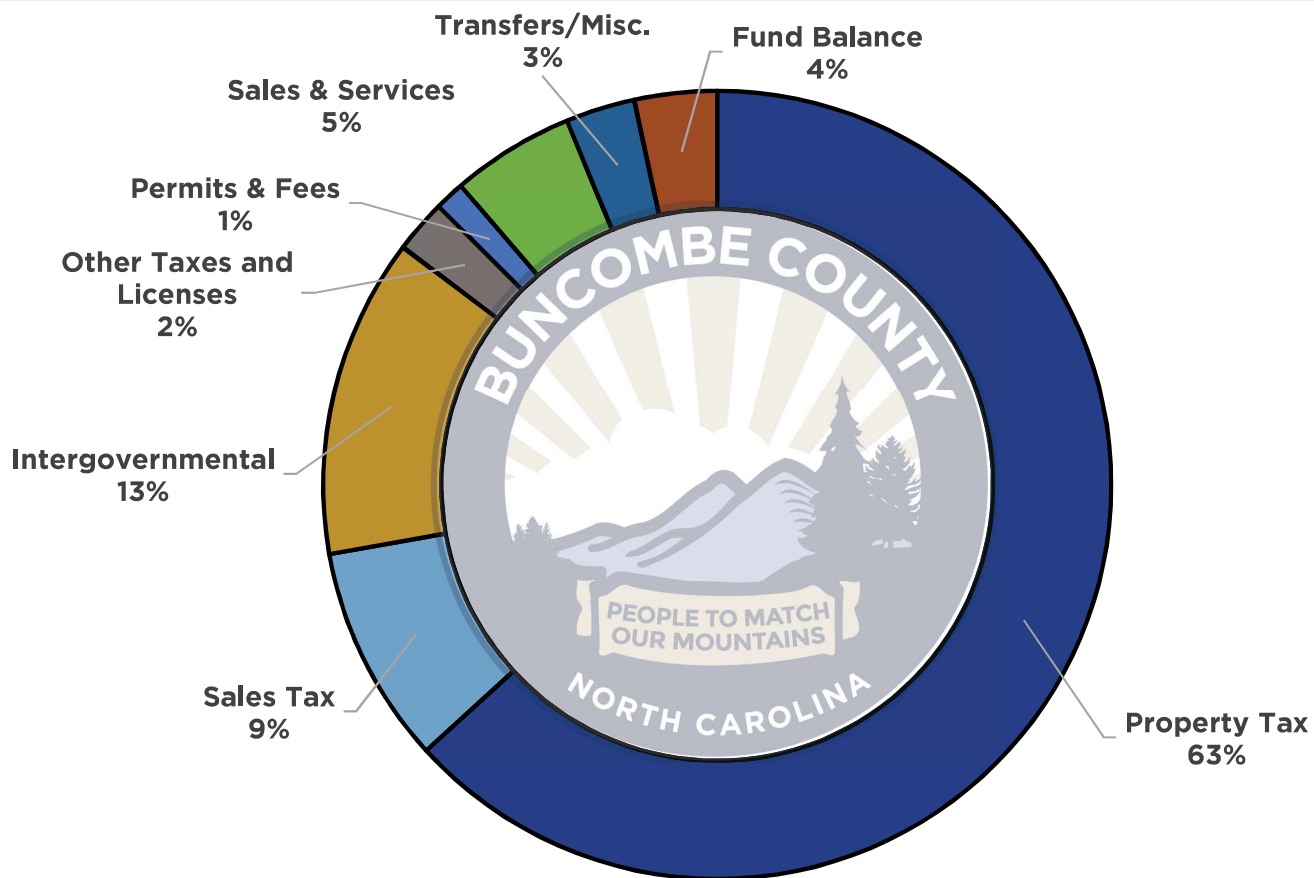
The Enterprise Funds have recommended expenditures of \$10,455,896. This is a decrease of 2.36% from last year's amended budget. The Inmate Commissary Fund decreased by 45% as a result of the FY2020 spending plan, which included a position that has now moved to the General Fund and a capital expenditure that is not included in this budget.

The recommended budget for the Internal Service Fund includes expenditures of \$40,869,873 and are for County commercial liability programs and the operations of its self-insurance, group health, dental, workers' compensation, unemployment, Local Government Employees Retirement System stabilization, and general liability programs.



General Fund

Where Does the Funding Come From?



Primary Revenue Sources	2017/18 Actuals	2018/19 Actuals	2019/20 Amended	2020/21 Budget	% Change from FY 2020 Amended
Property Tax	\$ 195,644,200	\$ 198,764,492	\$ 206,224,379	\$ 212,211,847	2.90%
Sales Tax	\$ 31,217,622	\$ 32,293,168	\$ 33,533,237	\$ 30,068,224	-10.33%
Intergovernmental	\$ 42,986,014	\$ 45,550,236	\$ 45,322,250	\$ 44,059,853	-2.79%
Other Taxes and Licenses	\$ 7,243,037	\$ 8,605,531	\$ 6,988,317	\$ 7,333,500	4.94%
Permits & Fees	\$ 4,520,694	\$ 4,730,734	\$ 4,355,157	\$ 4,124,000	-5.31%
Sales & Services	\$ 16,722,794	\$ 17,492,591	\$ 16,605,062	\$ 16,949,701	2.08%
Total	\$ 298,334,360	\$ 307,436,752	\$ 313,028,402	\$ 314,747,125	0.55%

Major Revenue Source: Property Taxes

The County's largest revenue source is Property Tax, accounting for 63% of the General Fund. By law, the budget for property tax revenues is limited by the prior year's rate. However, in FY2021, we must also account for the effects of the COVID-19 pandemic. The FY2021 budget estimate for Property Tax is based on a 99.0% collection rate, slightly lower than the projected FY2020 final collection rate. In total, Property Tax is budgeted at \$212,211,847, which also includes \$45,000 for prior year property tax collection and \$250,000 for property tax late payment interest.

The breakdown of the projected tax basis is on the next page.

Fiscal Year: 2021

Tax Year: 2020

(Estimated Taxable Value as of 4/13/20)

FY2021 Recommended Tax Rate

Real Property \$34,765,317,998

Personal Property 2,359,915,427

Public Service Companies 883,704,851

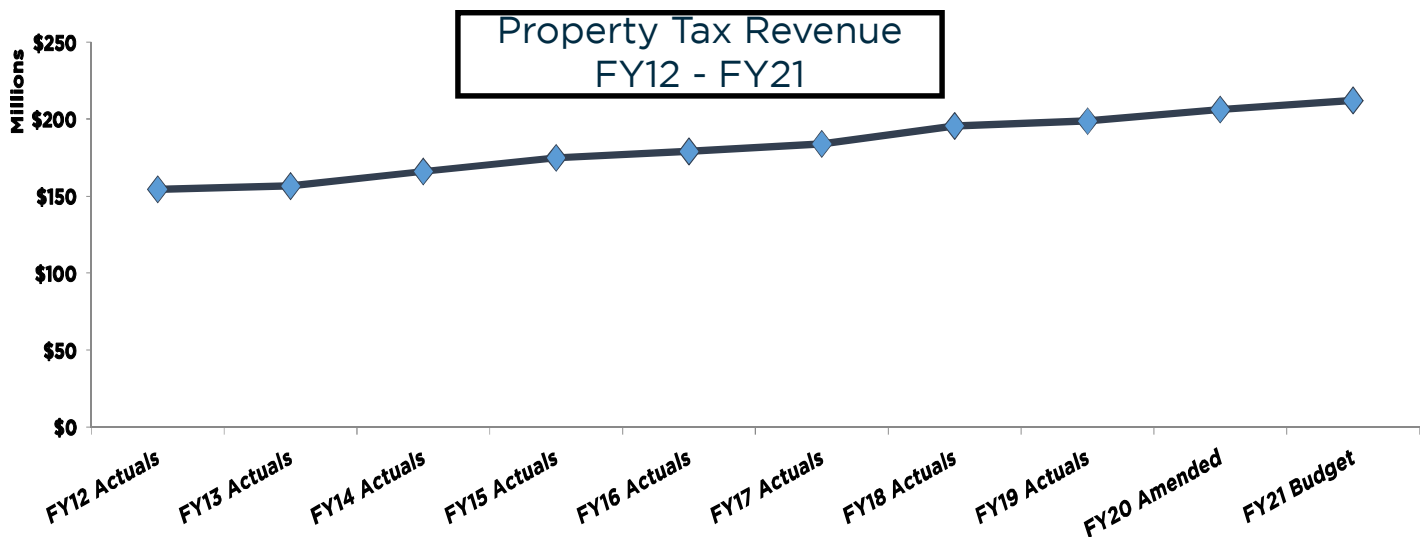
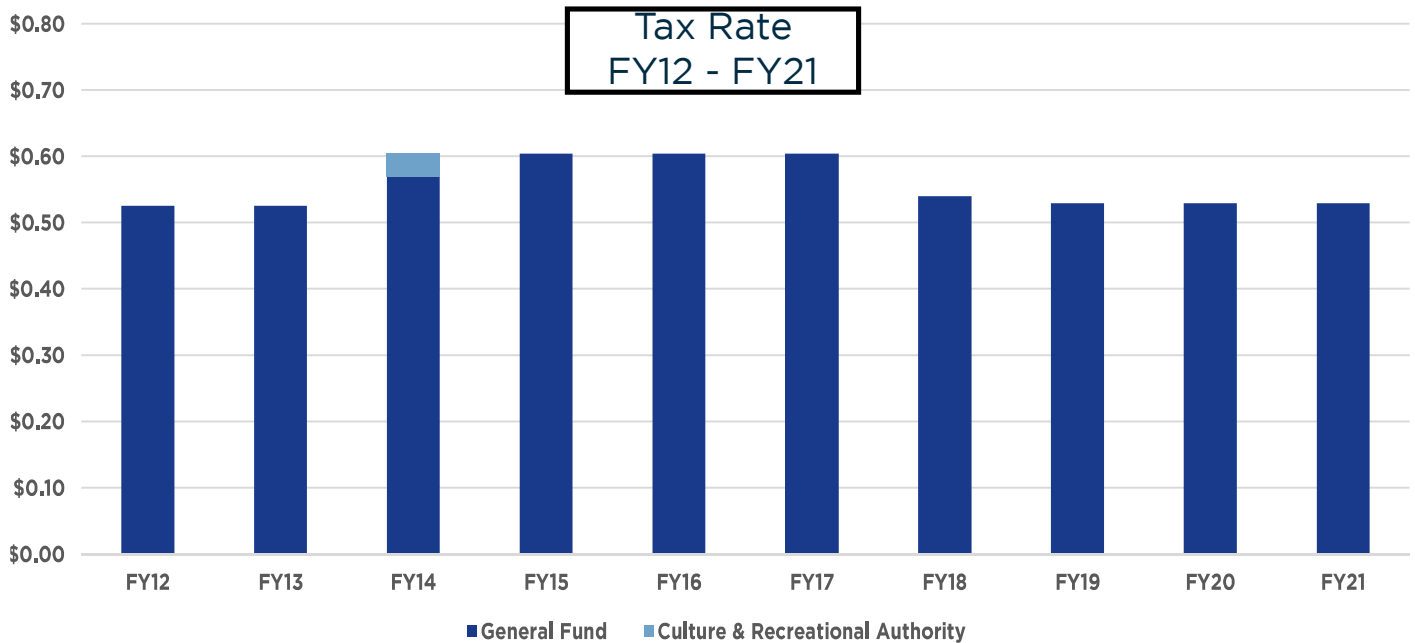
Registered Motor Vehicles 2,455,602,713

52.9¢

per \$100 of property value

Total Basis \$40,464,540,989

Collection Rate 99.00% This is the same rate from the prior year.



Major Revenue Source: Sales Tax

The FY2021 Sales Tax Revenue estimate is based on the currently anticipated trend: growth is unlikely to occur until later in FY2021. Therefore, the Sales Tax amount is \$30,068,224.

Sales tax is a volatile revenue source and that's certainly true given the COVID-19 Pandemic. The North Carolina Department of Revenue provides our sales tax revenues on an extended delay because of the time difference between collection and remittance to the State by the business and process and payment to the local government by the Department of Revenue. Normally, there is no issue, but uncovering the full impact of COVID-19 is difficult as the FY2020 April-June Quarter will not be known until FY2021 July-September.

Buncombe County levies four local-option sales and use taxes:

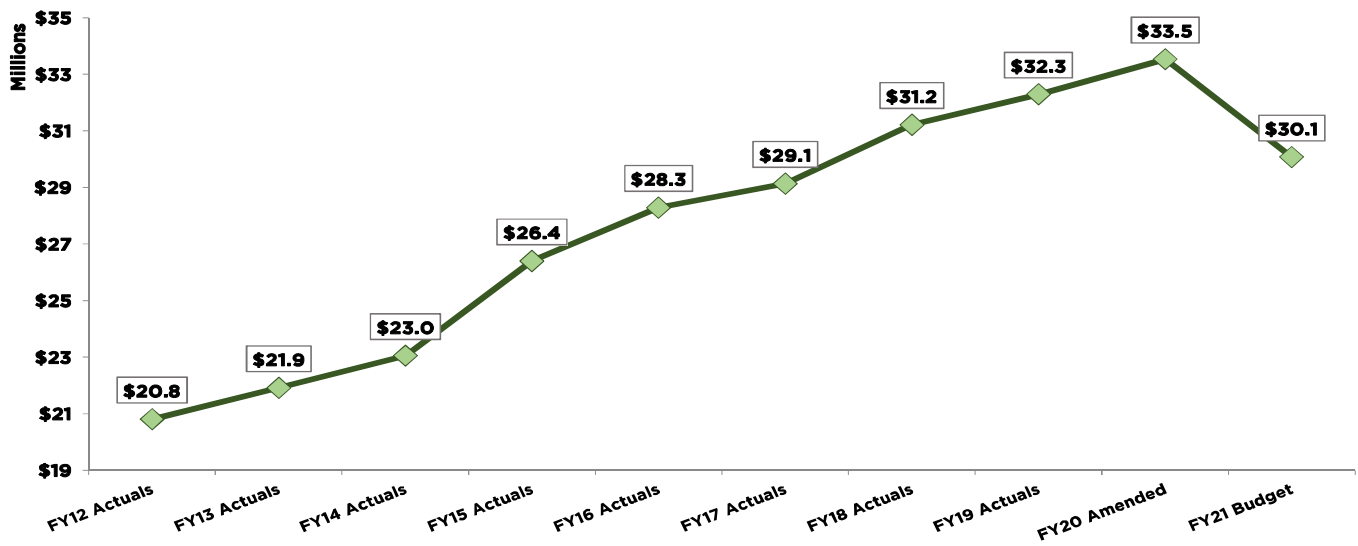
- The one percent tax authorized in 1971 (Article 39) . House Bill #507 originally designated one-half of the proceeds of Article 39 sales tax for the School Capital Commission Fund of Buncombe County. The sales tax proceeds designated for this Fund must be used to finance new public school construction or improvement and renovation projects in excess of \$100,000.
- Senate Bill 888 ratified on June 21, 2016 rewrites Chapter 134 of the 1983 Session Law creating the Buncombe County School Capital Fund Commission. The bill reinstated the Commission, established membership and meeting requirements, and created the Public School Capital Needs Fund. Prior to SB 888, one half of Article 39 sales and use tax revenue was allocated to Buncombe County Schools and Asheville City Schools pro rata according to average daily membership in the two school systems. SB 888 removed this distribution method and allocated funding based on prioritization of needs.
- The one-half percent authorized in 1983 (Article 40). Thirty percent of the proceeds from this sales tax must be spent for school capital outlay or debt service on school bonds.
- The second one-half percent authorized in 1986 (Article 42). Sixty percent of the proceeds from this sales tax must be spent for school capital outlay or debt service on school bonds.
- The quarter cent authorized by referendum in 2011 (Article 46) . The proceeds of the quarter cent sales tax are designated for Asheville-Buncombe Technical Community College and are accounted for in the AB Tech Capital Projects Fund.

The remaining proceeds from the Article 39 (50%), Article 40 (70%), and Article 42 (40%) sales and use taxes are allocated among the municipalities, fire districts, and County on the ad valorem or tax levy basis. The ad valorem basis distributes sales tax revenues based on relative property tax levies of local government units.

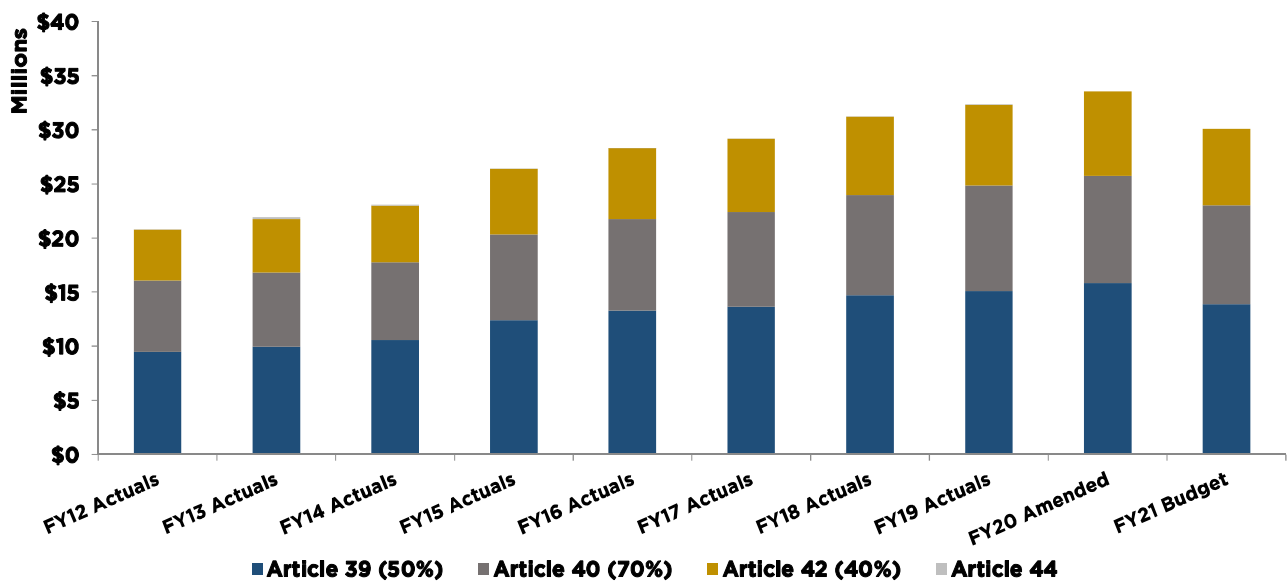
Since FY2017, the portions of Article 40 (30%) and Article 42 (60%) designated for school capital outlay are accounted for in a Public Schools ADM Capital Project Fund. This fund was created to account for all public school capital funding required to be distributed to Buncombe County Schools and Asheville City Schools pro rata according to average daily membership (ADM) in the two school systems. Due to the shift in Article 40 (30%) and Article 42 (60%) sales tax revenue from the General Fund to the Public Schools ADM Capital

Project Fund, prior year sales tax data presented in this annual budget report excludes these articles. Capital projects are budgeted using Capital Project Fund Ordinances.

Total Sales Tax Revenue
FY12 - FY21



Sales Tax Revenue by Article
FY12 - FY21

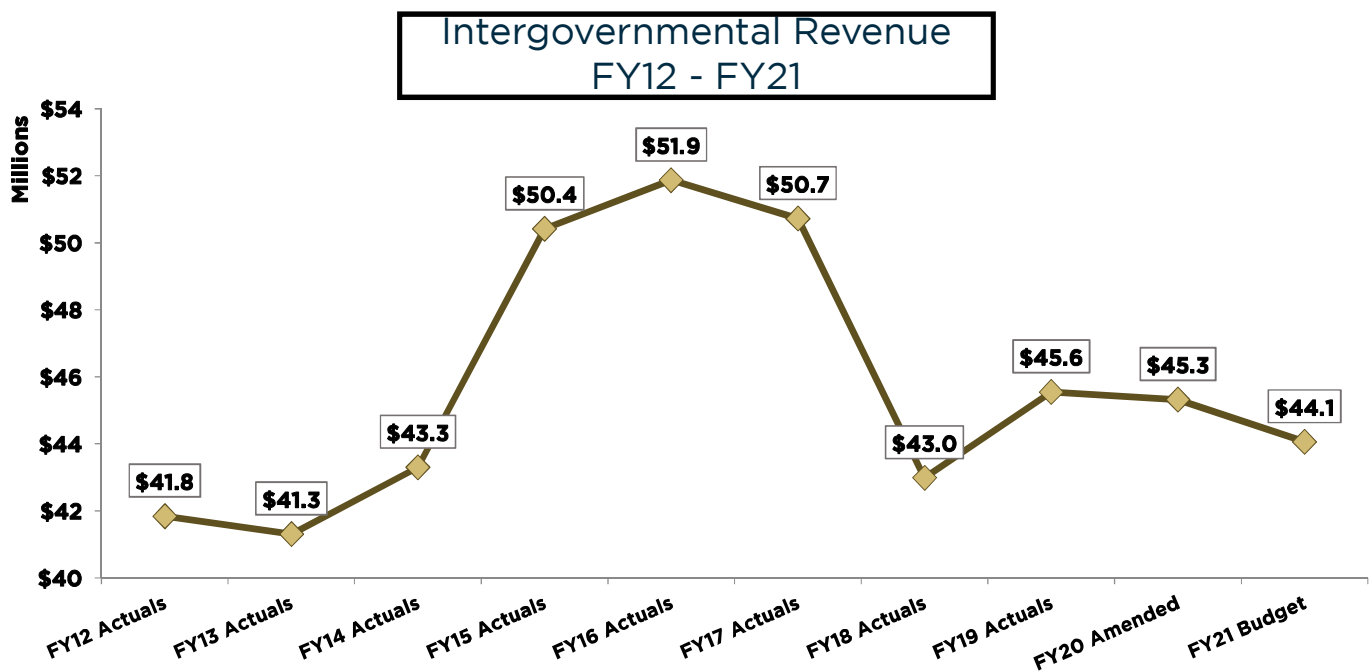


Article	County Share	FY2018 Actual	FY2019 Actual	FY2020 Amended	FY2021 Budget	Growth Over FY20
39	50%	\$14,683,818	\$15,081,359	\$15,825,800	\$13,882,027	-12.3%
40	70%	\$9,278,734	\$9,741,847	\$9,903,306	\$9,161,617	-7.5%
42	40%	\$7,242,751	\$7,469,466	\$7,804,131	\$7,024,580	-10.0%
44	0%	\$12,318	\$496			
	Total	\$31,217,621	\$32,293,168	\$33,533,237	\$30,068,224	-10.3%
46	0%	\$13,147,673	\$13,671,315	\$16,162,365	\$12,215,154	-24.4%

Major Revenue Source: Intergovernmental

Intergovernmental revenues include grants and payments from federal, state, and other local governmental units. Intergovernmental revenues are adopted at \$44,059,853 and account for 13% of General Fund revenues.

The County expects to receive approximately \$33,916,852 in federal and state funds for the Social Service Department (DSS) and Direct Assistance division in FY2020-2021. Public Health is also expected to receive \$5,605,826 in state and federal revenues. Due to the level of federal and state funding Buncombe County receives, a very conservative approach is taken with regard to anticipated revenues during the budget process. As grants are realized throughout the year the budget is amended to reflect the increased revenues. We anticipate this same trend to continue in FY2021.



Other Revenue Sources

Other Taxes & Licenses

This revenue source, representing 9% of the recommended budget, includes \$4,800,000 for the real property transfer tax (excise tax) and \$1,426,000 for video programming taxes. The Rental Car Tax is budgeted at \$712,500, Heavy Equipment Rental Tax at \$375,000, Beer and Wine Tax at \$625,000, Privilege License Tax at \$20,000 for FY2021.

Permits & Fees

The permits and fees revenues include building permits and inspection fees and Register of Deeds' fees such as marriage licenses and recording fees. The revenue generated for licenses and permits makes up 1%, or \$4,124,000, of the General Fund revenue. Permits and inspections make up 60% of these total revenues.

Sales & Services

These revenues represent charges for County services that are provided by County Departments. Included in revenues for sales and services are Public Health revenues, EMS fees, and Jail revenues. For FY2021, recommended General Fund revenues for sales and services are estimated at \$16,949,701, a 2% increase from FY2020 amended budget. Sales and Services represent 5% of the total General Fund recommended budget. Revenues are estimated to be \$1.3M for Public Health, \$6.2M for EMS, \$3.6M for the Jail, \$985K for Tax Collections, \$1.7M for rental income, \$625K for parking services, \$466K for the Sheriff's Office, and \$2M across other departments in the county.

Other Revenues

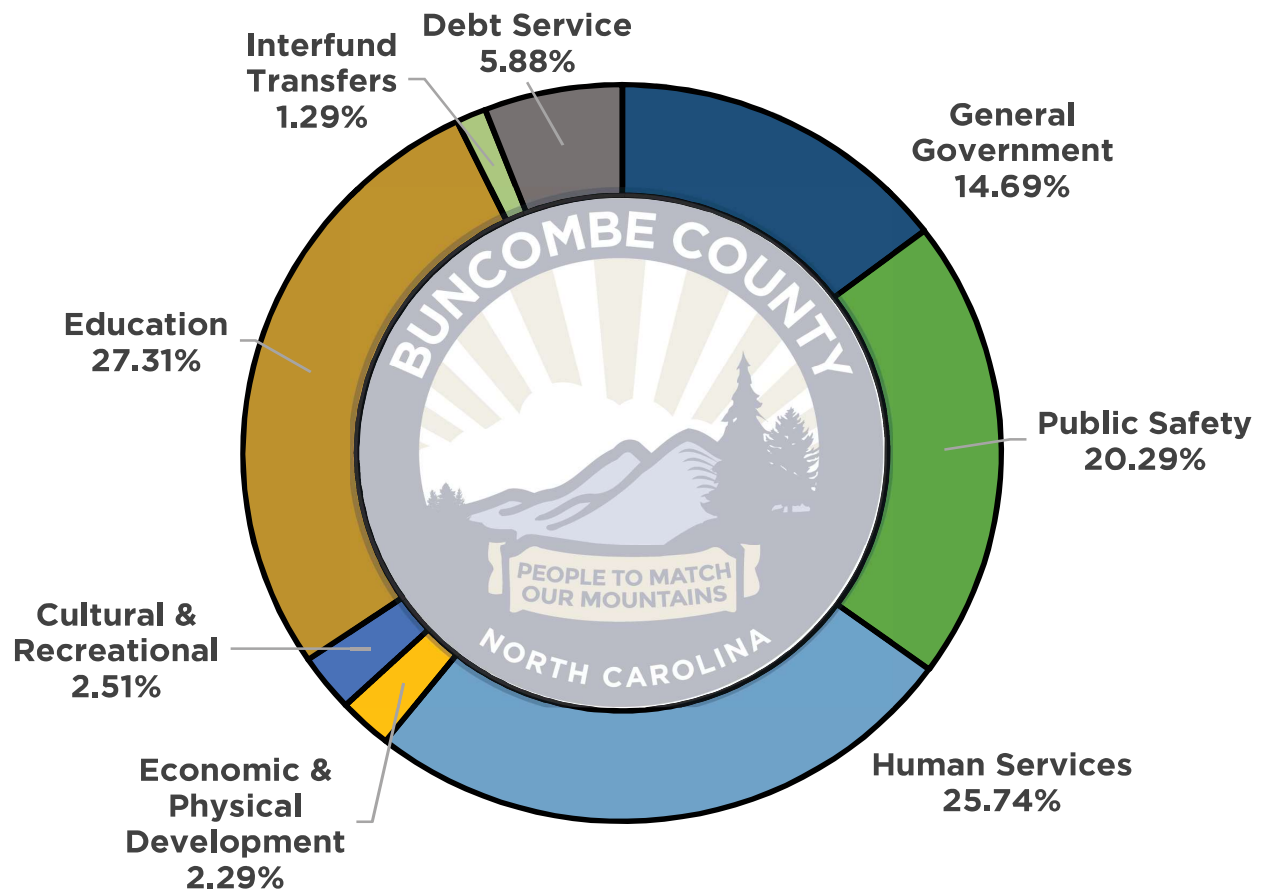
These revenues include investment earnings, indirect cost charges, proceeds of capitalized leases, donations, and sale of assets. Additionally, other revenues include transfers from other funds and bond proceeds. In total, other revenues are recommended at \$9,566,480.

Fund Balance

In the General Fund, \$11,334,951 of fund balance is appropriated in the FY2020-2021 Recommended Budget. This accounts for 3% of General Fund appropriations. The projected fund balance assures the county will maintain its sound financial position. The Board of County Commissioners is committed to maintaining a high level of service to the citizens of Buncombe County without increasing the burden on the taxpayer.

General Fund

Where Does the Funding Go?



The creation of Buncombe County's FY2021 budget was largely developed with the overarching areas now more thoroughly defined in the new strategic plan in mind:

- Educated and Capable Community
- Environmental & Energy Stewardship
- Resident Well Being
- Vibrant Economy
- Equity
- Operational Excellence
- Resources

County management employed a collaborative framework to resolve the necessary reductions to the budget in the midst of the economic hardship posed by the COVID-19 pandemic. While reductions were made, the priorities of quality service, accountability, and respect for the taxpayer dollar remained.

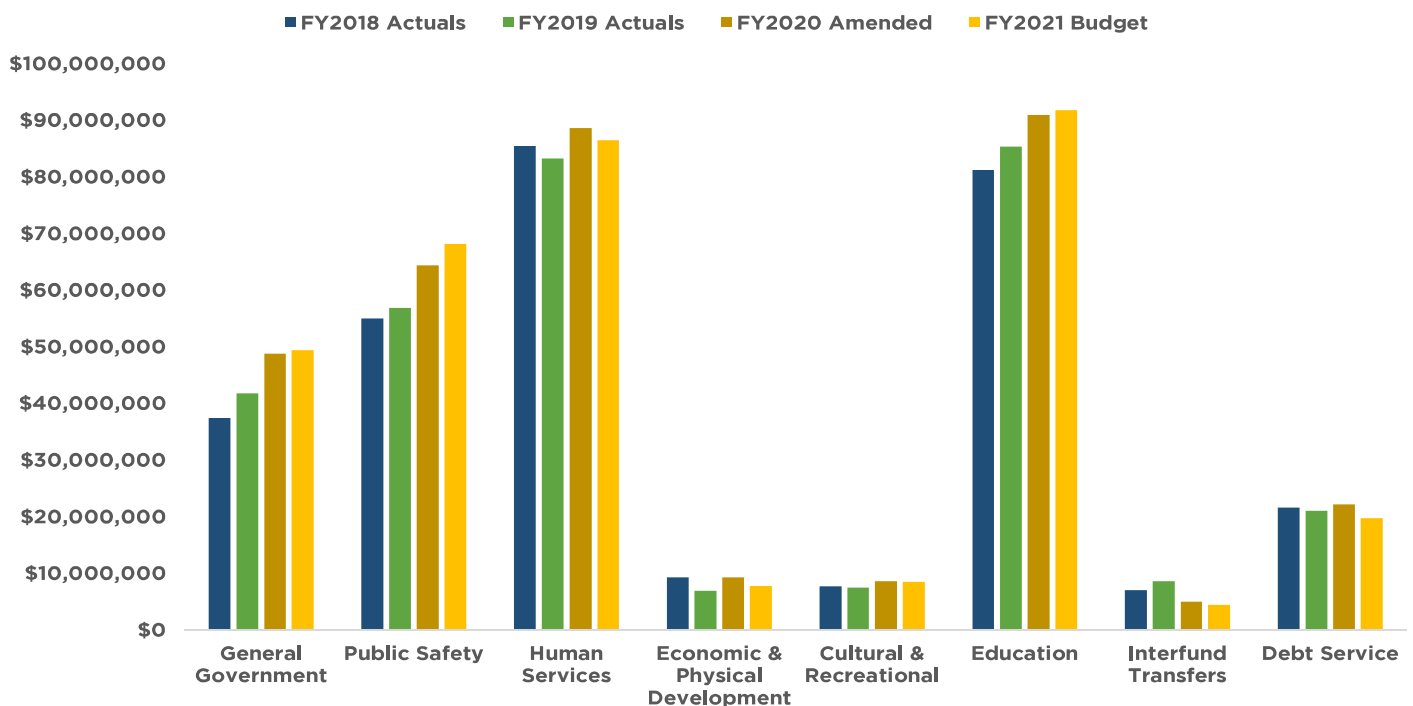
Buncombe County's recommended budget keeps the focus on core services: Education, Human Services, and Public Safety. These core services account for over 73% of the total FY2021 budget.

- Education - \$91,680,187
The FY2021 Recommended Budget includes \$68,967,134 for Buncombe County Schools and \$12,952,864 for Asheville City Schools. These dollars provide continued investment in staff to support students in reaching their potential. One specific area of increase in these amounts is for benefits costs administered by the State. The FY2021 Asheville-Buncombe Technical Community College budget is \$7,075,600.
- Human Services - \$86,408,546
This function consists primarily of the Social Services and Public Health divisions. While Social Services consists of mandated core services to protect the most vulnerable members of the community, Public Health works to promote and protect community healthiness. A specific area of note is the \$702,152 investment in Substance Use Services that includes Medication Assisted Treatment, peer mentoring, and residential treatment programs with community partners..
- Public Safety - \$68,103,608
Emergency Services, Sheriff's Office, and Detention Center are the largest components of the Public Safety function. Emergency Services is increasing to \$16,856,421 for 10 new positions and Sheriff/Detention are implementing new careers ladders beginning in January 2021 (\$428K). Justice Resource Center is also adding staffing by bringing a previously contracted service in-house for a net-zero adjustment.

Some highlights from the other functional areas include:

- Affordable Housing - Interfund Transfer (\$2,311,845)
- Economic Development Investment Program - Econ. & Physical Development (\$1,316,333)
- Strategic Partnership Grants - General Government (\$889,305)

Expenditures by Function FY12 - FY21



Special Revenue Funds

Special Revenue Funds are funds that rely on specific revenue sources that are legally restricted to specified purposes. The total \$61,274,791 represents a 14% of the total County recommended budget.

The **Register of Deeds Fund** is used to cover expenditures related to automation of Register of Deeds processes.

The **Tax Reappraisal Fund** is used for set-aside and expend dollars related to cyclical county property evaluations.

The **Occupancy Tax Fund** represents revenues generated through the room occupancy tax on hotel and motel rooms. The current Occupancy Tax rate is 6%. These funds are used to further development of travel and tourism in Buncombe County, per state statute. A portion are earmarked for tourism-related public capital projects.

The **911 Fund** represents dollars received from the NC 911 Board for the primary Public Safety Answering Point's (PSAP) technical needs.

The **Fire Districts Fund** is only a \$23K increase from FY2020. The Fire Districts Fund contains Sales Tax revenues, as distributed by the State and passed through Buncombe County, and Ad Valorem or property tax revenues, as set by the Board of Commissioners.

The **Transportation Fund** is an 8.3% increase from FY2020. This fund represents the County's transportation program, Mountain Mobility, including administration, operation, and any partnerships with outside agencies.

The **Project Development Financing (PDF) Woodfin Downtown Fund** is used for debt principal and interest payments for the completed PDF Woodfin Downtown Project.

The **Forfeiture Fund** represents dollars received from federal and state forfeiture programs as well as the state unauthorized substances excise tax. These proceeds are designated for law enforcement purposes. Due to the nature of forfeiture revenues, available fund balance and revenue estimates are appropriated at the beginning of the budget year and budget amendments are completed throughout the fiscal year as federal and state revenue is received.

**Register of Deeds
Automation Fund**
\$81,313

**Tax Reappraisal
Reserve Fund**
\$447,575

**Occupancy Tax
Fund**
\$18,000,000

911 Fund
\$1,193,375

Fire Districts Fund
\$35,038,870

**Transportation
Fund**
\$5,239,969

PDF Woodfin Fund
\$745,200

Forfeiture Fund
\$528,489

Enterprise Funds

Enterprise Funds

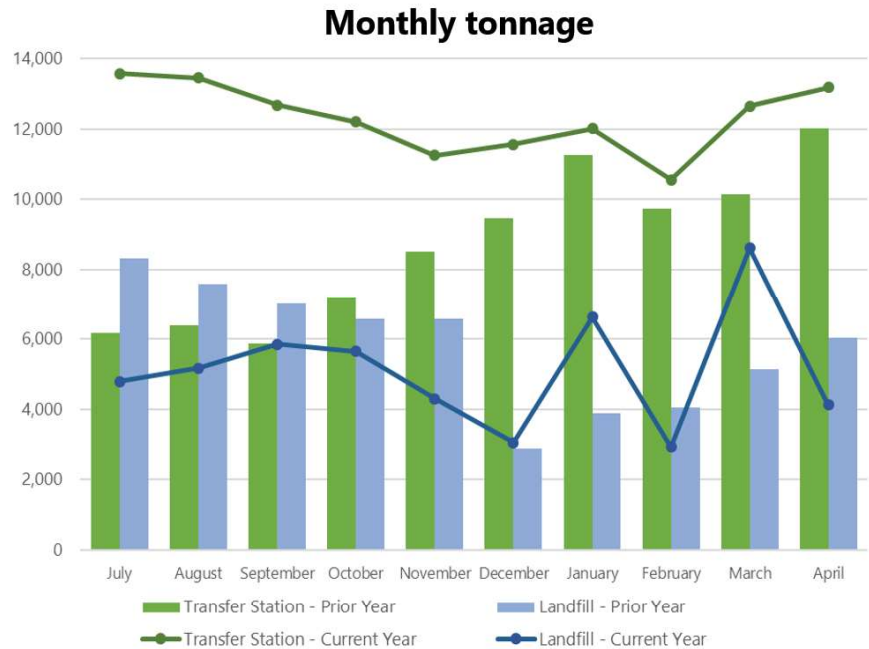
The total recommended budget for the Enterprise Funds is \$10,455,896. This is a 2.4% decrease from FY2020. The two Enterprise Funds, Solid Waste and Inmate Commissary, are self-supporting through revenues and fees they collect.

Solid Waste

The total recommended budget for Solid Waste is \$10,018,582, a 3.6% increase from FY2020.

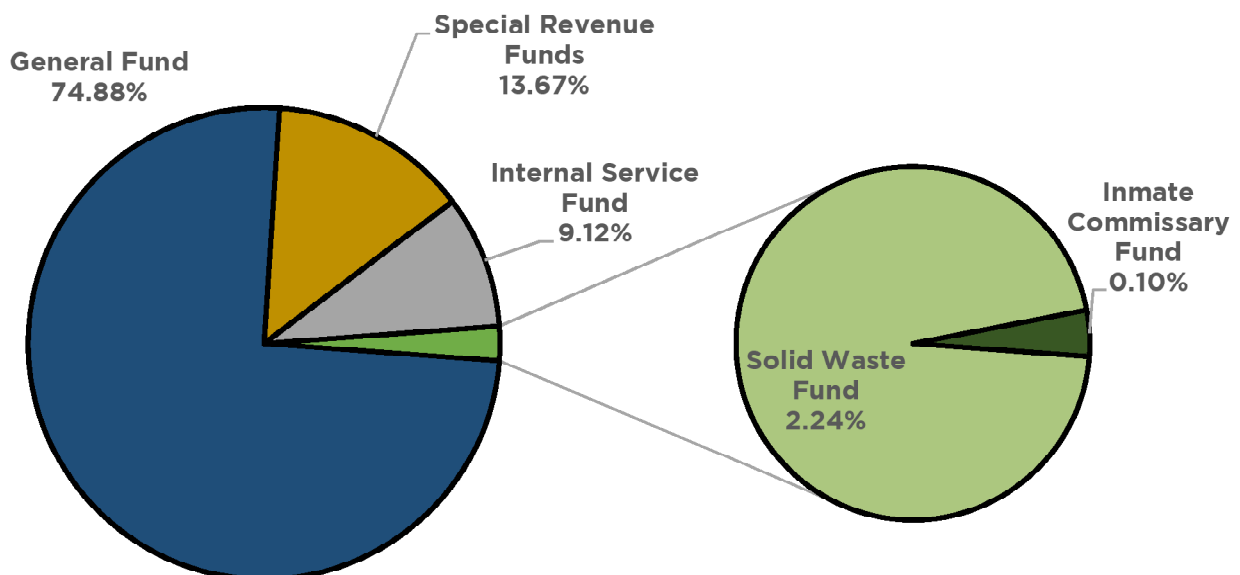
Solid Waste is seeing increased tonnage and usage/activity:

- FY19 Tonnage: 159,975
- FY19 Tonnage Through April: 128,447
- FY20 Tonnage Through April: 157,470 (22.6% Increase)
- FY19 Tickets: 184,037
- FY19 Tickets Through April: 148,210
- FY20 Tickets Through April: 181,976 (22.8% Increase)



Inmate Commissary

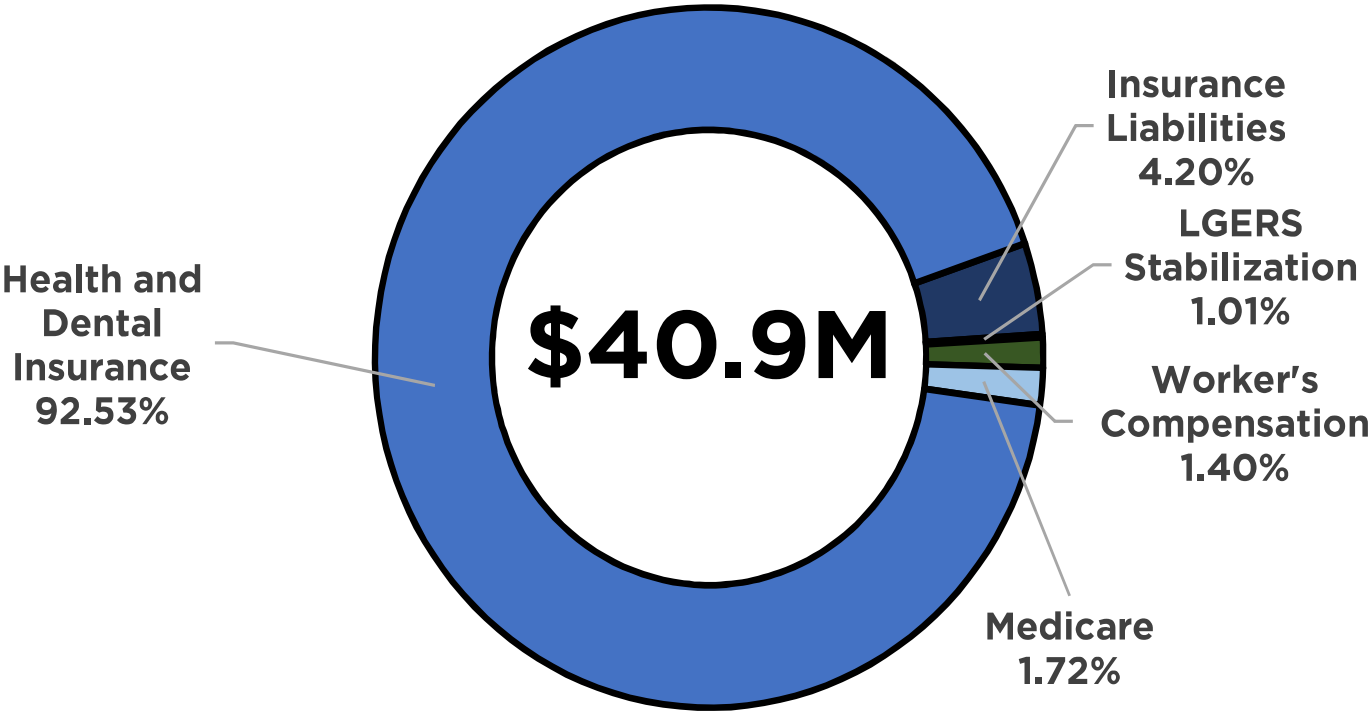
The total recommended budget for Inmate Commissary is \$437,314, which is a 45.5% decrease from FY2020. Revenues for this fund are generated through sales to the inmate population in the County's Detention Center.



Internal Service Fund

The Internal Service Fund is recommended at \$40,869,873 and was established to account for the County's self-insurance, group health and dental, and workers' compensation, unemployment State Local Government Employee Retirement (LGERS) contribution, and general liability programs.

Health & Dental Insurance	\$37,816,470
Insurance Liabilities	\$60,000
Medicare	\$705,000
Workers' Compensation	\$572,245
LGERS Stabilization	\$1,716,158



OPERATING BUDGET SUMMARY: ALL FUNDS

	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Revenues:				
General Fund	308,680,809	323,014,480	337,337,308	335,648,556
Special Revenue Funds:				
Volunteer Fire Departments Fund	26,666,739	29,220,872	35,015,457	35,038,870
Transportation Fund	3,511,317	3,975,565	4,838,366	5,239,969
Emergency Telephone System Fund	1,021,553	760,796	857,000	1,193,375
Occupancy Tax Fund	23,324,277	25,296,909	27,000,000	18,000,000
Register of Deeds Automation Fund	145,216	143,121	270,312	81,313
BCAT & Sheriff Forfeitures Fund	290,422	368,799	592,058	528,489
PDF Woodfin Downtown Fund	522,532	663,951	640,950	745,200
Reappraisal Reserve Fund	-	726,666	890,000	447,575
Enterprise Funds:				
Solid Waste Disposal Fund	9,191,857	10,128,755	9,674,603	10,018,582
Inmate Commissary Fund	518,873	579,825	801,909	437,314
Internal Service Fund	35,036,938	35,747,064	39,906,289	40,869,873
Total	408,910,534	430,626,804	457,824,252	448,249,116
Expenditures				
General Fund	303,975,446	310,741,013	337,337,308	335,648,556
Special Revenue Funds:				
Volunteer Fire Departments Fund	26,666,737	29,220,872	35,015,457	35,038,870
Transportation Fund	3,511,317	4,082,775	4,838,366	5,239,969
Emergency Telephone System Fund	595,063	742,448	857,000	1,193,375
Occupancy Tax Fund	23,324,431	25,296,755	27,000,000	18,000,000
Register of Deeds Automation Fund	199,550	196,050	270,312	81,313
BCAT & Sheriff Forfeitures Fund	158,402	440,027	592,058	528,489
PDF Woodfin Downtown Fund	562,848	659,450	640,950	745,200
Reappraisal Reserve Fund	-	-	890,000	447,575
Enterprise Funds:				
Solid Waste Disposal Fund	8,575,646	7,709,410	9,674,603	10,018,582
Inmate Commissary Fund	517,061	430,017	801,909	437,314
Internal Service Fund	30,997,400	35,434,867	39,906,289	40,869,873
Total	399,083,899	414,953,685	457,824,252	448,249,116

All amounts and calculations referring to the FY2020 Amended Budget within this document are based on the FY2020 Amended Budget as of April 1, 2020.

RECOMMENDED BUDGET SUMMARY ALL FUNDS - REVENUES

Summary of County Funds	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
General Fund				
Property Tax	195,644,200	198,764,492	206,224,379	212,211,847
Local Option Sales Tax	31,217,622	32,293,168	33,533,237	30,068,224
Other Taxes	7,243,037	8,605,531	6,988,317	7,333,500
Intergovernmental	42,986,014	45,550,236	45,322,250	44,059,853
Permits & Fees	4,520,694	4,730,734	4,355,157	4,124,000
Sales & Services	16,722,794	17,492,591	16,605,062	16,949,701
Investment Earnings	1,380,935	2,455,950	761,250	750,000
Miscellaneous	931,992	3,926,610	1,239,565	899,376
Interfund Transfers	8,033,521	9,195,168	8,535,450	6,547,802
Bond Proceeds	-	-	-	1,369,302
Appropriated Fund Balance	-	-	13,772,641	11,334,951
Total	308,680,809	323,014,480	337,337,308	335,648,556
Special Revenue Funds				
Property Tax	20,934,039	23,005,757	27,493,866	28,339,059
Local Option Sales Tax	6,223,948	6,517,316	8,162,541	7,445,011
Forfeitures	284,311	322,929	592,058	528,489
Other Taxes	23,324,277	25,296,909	27,000,000	18,000,000
Intergovernmental	2,957,712	3,205,249	3,053,948	4,385,136
Permits & Fees	143,702	139,932	151,695	78,008
Sales & Services	-	-	-	-
Investment Earnings	30,291	59,534	13,305	3,305
Miscellaneous	23,285	108,149	45,561	26,369
Interfund Transfers	1,560,492	2,500,905	1,927,175	1,443,777
Appropriated Fund Balance	-	-	1,663,994	1,025,637
Total	55,482,057	61,156,680	70,104,143	61,274,791
Enterprise Funds				
Other Taxes	631,262	578,909	518,000	581,245
Intergovernmental	-	-	-	-
Permits & Fees	26,226	18,994	22,400	18,994
Sales & Services	8,681,382	9,674,164	9,172,663	9,287,669
Investment Earnings	234,593	302,015	15,824	294,168
Miscellaneous	137,267	134,498	100,000	137,256
Other Financing Sources	-	-	-	-
Interfund Transfers	-	-	-	-
Appropriated Fund Balance	-	-	647,625	136,564
Total	9,710,730	10,708,580	10,476,512	10,455,896
Internal Service Fund				
Sales & Services	35,036,938	35,747,064	37,671,289	36,416,299
Investment Earnings	-	-	-	-
Interfund Transfers	-	-	-	-
Appropriated Fund Balance	-	-	2,235,000	4,453,574
Total	35,036,938	35,747,064	39,906,289	40,869,873
Grand Total	408,910,534	430,626,804	457,824,252	448,249,116

RECOMMENDED BUDGET SUMMARY ALL FUNDS- EXPENDITURES

Service Area Department	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
General Government				
Governing Body	1,168,319	832,314	1,003,533	1,012,599
County Manager	1,473,429	1,896,067	2,451,978	1,133,249
Intergovernmental Relations	-	121,722	-	-
Strategic Partnership Grants	271,000	1,272,301	1,227,239	1,745,374
Human Resources	1,175,028	944,328	1,083,581	1,759,005
Community Engagement	-	629,635	747,262	566,556
PR & Communications	-	391,950	434,310	592,442
Finance	2,338,750	2,210,676	2,442,716	2,460,830
Benefits and Risk	-	-	632,612	-
Tax Assessment	2,551,975	3,237,900	4,371,452	3,868,728
Tax Collections	1,893,313	1,912,614	2,132,824	2,085,858
Elections	1,817,509	1,940,806	2,745,996	2,426,139
Register of Deeds	3,960,402	4,478,689	4,011,226	3,975,438
Budget	821,401	485,957	634,799	685,570
Internal Audit	-	251,856	290,074	343,679
Information Technology	10,959,369	11,604,212	14,328,500	12,635,453
Performance Management	944,773	1,522,865	1,409,549	1,358,722
General Services	6,956,636	6,767,507	7,519,416	7,836,915
Fleet Services	873,829	871,784	1,137,960	2,369,299
Parking Services	-	-	290,674	605,667
Sustainability	-	-	-	490,753
Legal and Risk	-	-	-	1,204,521
Nondepartmental	140,695	360,777	693,754	590,000
Register of Deeds Automation Fund	3,500	-	128,082	56,511
Internal Service Fund	30,997,400	33,570,960	38,906,289	39,369,873
Public Safety				
Sheriff's Office	21,472,074	19,371,515	21,714,718	22,483,971
Detention Center	15,499,667	17,589,856	19,642,983	21,067,242
Justice Resource Support	897,005	876,220	931,559	2,336,751
Family Justice Center	161,893	322,068	453,590	466,644
Juvenile Crime Prevention Council	-	13,546	15,500	12,396
Emergency Services	12,041,412	13,468,682	15,285,970	16,856,421
Pre-trial Release	1,085,345	1,106,592	1,092,119	1,138,700
Identification Bureau	1,542,642	1,610,894	1,812,472	1,773,002
Public Safety Training Center	600,384	600,811	870,672	657,384
Criminal Justice Information System	1,268,566	1,174,669	1,445,846	1,301,097
Nondepartmental	365,098	661,929	1,059,442	10,000
Volunteer Fire Departments Fund	26,666,737	29,220,872	35,015,457	35,038,870
Emergency Telephone System Fund	595,063	742,448	857,000	1,193,375
Inmate Commissary Fund	517,061	430,017	801,909	424,314
BCAT & Sheriff Forfeitures Fund	158,402	440,027	592,058	528,489
Human Services				
Public Health	16,153,667	19,634,081	21,576,009	21,556,477
Division of Social Services	51,630,373	51,120,882	53,857,555	53,188,627
Direct Assistance	9,248,613	8,744,032	8,988,766	8,576,379
Veterans Service	414,253	352,685	392,116	406,059
Animal Services	1,238,652	1,180,574	1,230,042	1,499,526
Behavioral Health	970,093	1,369,224	1,589,615	816,478
Community Contracts	5,318,362	-	-	-
Nondepartmental	411,944	777,051	924,602	365,000
Transportation Fund	3,445,467	4,016,925	4,772,516	5,239,969
Economic & Physical Development				
Planning	2,877,858	2,192,123	2,161,432	2,138,360
Permits & Inspections	2,278,781	2,300,273	2,477,482	2,469,398
Economic Development	3,166,681	1,388,878	3,462,039	2,061,333
Cooperative Extension	339,571	401,884	462,920	455,920
Soil Conservation	494,274	523,857	600,745	561,781
Nondepartmental	26,127	70,135	73,460	-
Occupancy Tax Fund	23,324,431	25,296,755	27,000,000	18,000,000
PDF Woodfin Downtown Fund	562,848	659,450	640,950	745,200
Solid Waste Disposal Fund	5,765,967	7,697,473	9,674,603	9,963,582
Cultural & Recreational				
Library	5,112,399	5,495,775	6,088,751	6,375,719
Parks, Greenways & Recreation	1,683,900	1,742,662	2,122,111	2,005,995
Arts, Museum & History	-	100,000	100,000	-
Strategic Partnership Grants - Cultural and	752,075	-	-	-
Nondepartmental	32,123	66,542	252,308	35,000
Education				
Asheville City Schools	11,681,164	12,112,621	12,456,771	12,592,864
Buncombe County Schools	62,526,370	65,284,316	68,221,796	68,967,134
Pre-K	327,501	951,460	2,748,589	2,820,589
Child Care Centers	281,508	68,000	55,350	-
Education Support	-	317,500	317,500	224,000
AB Tech	6,280,000	6,500,000	7,075,600	7,075,600
Interfund Transfers	10,033,051	10,697,121	6,163,934	5,922,424
General Debt Service	21,487,171	20,956,339	22,121,569	19,723,865
TOTAL	399,083,899	414,953,685	457,824,252	448,249,116



Personnel Summary

General Fund Summary - Positions by Service Area

Service Area	Prior Year	Current Year	Budget Year	Percent Change
General Government	238	247	251	2%
Public Safety	563	584	614	5%
Human Services	563	570	572	0%
Economic & Physical Development	43	43	45	5%
Culture & Recreation	65	65	80	23%
Total General Fund	1,472	1,509	1,562	4%

Summary of Budgeted Positions by Fund

Fund	Prior Year	Current Year	Budget Year	Percent Change
General Fund	1,472	1,509	1,562	4%
Enterprise Funds	34	34	38	12%
Internal Service Fund	7	3	3	0%
Grant Projects Fund	1	1	12	1100%
Total All Funds	1,514	1,547	1,615	4.4%

*Current Year count refers to beginning FY2020 count.

➤ General Fund

For FY2021, 10 new positions will be added via Public Safety, one new position will be added via Human Services, and 43 Temporary positions are converted to Regular across the functions. The General Fund also brings on one position to the General Fund from the Enterprise Funds and sends two positions to the Grant Projects Fund.

➤ Enterprise Funds

For FY2021, Solid Waste will add five new positions. While Inmate Commissary Fund sends one position to the General Fund.

➤ Grant Projects Fund

For FY2021, only one new grant-funded position will be added. However, during FY2020, a total of 10 grant-funded positions were added (Justice Resource and Pre-Trial Services), 2 of which were reassigned from the General Fund.



Capital Improvement Program

A capital project is defined as construction, renovation or demolition project, or acquisition of land or other assets, valued in excess of \$25,000, and with a useful life of at least five years. This includes significant capital maintenance projects and information technology projects. Improvements to or expansions of existing assets must increase appraised value or add to life expectancy to qualify as a capital project.

The Buncombe County Capital Improvement Plan (CIP) is a long-range plan for analysis and approval of proposed capital improvement projects, which includes estimated project costs and funding sources that the County expects to carry out over a five-year period. Projects will be consistent with County priorities and address needs for maintenance and expansion of infrastructure and capital assets.

The CIP is developed annually in conjunction with the budget process to better incorporate long range planning.

Referring to Government Finance Officers Association (GFOA) best practice, two rounds of criteria were developed for the Capital Review Team to assess the quality of submissions and their candidacy for inclusion in the CIP. Forty project requests were submitted by County departments and after use of criteria and applying budget constraints, three projects will be debt-financed in FY2021 and an additional two purchased in the Solid Waste Enterprise Fund.

Buncombe County Capital Improvement Plan (FY2021 - 2025)

Department/Project	FY21	FY22	FY23	FY24	FY25	Future FY	Funding Source
Elections							
Elections Complex			\$ 3,850,000				Debt Finance
Emergency Services							
EMS Base Construction		\$ 1,200,000					Debt Finance
VHF Radio System				\$ 600,000			Pay-Go
General Services							
BAS system for Detention Center		\$ 164,200					Pay-Go
Courthouse Repairs	\$ 596,239						Debt Finance
Jail Repairs	\$ 786,358						Debt Finance
New Fleet Services Complex	\$ 3,500,000						Debt Finance
Governing Body							
I-26 Infrastructure Project - Multimodal Design Elements						\$ 1,000,000	Debt Finance
HHS							
Mobile BCHHS Unit			\$ 100,000				Debt Finance
Planning							
Buncombe County Comprehensive Plan		\$ 400,000					Pay-Go
Recreation Services							
Accessible Boat Launch at Lake Julian Park		\$ 40,000					Pay-Go
Lake Julian Bathroom Additions			\$ 674,160				Debt Finance
Lake Julian Paddle Boat Replacement		\$ 88,000					Pay-Go
New Restroom Facility for Sports Park			\$ 159,000				Pay-Go
Owen Park Playground Upgrade		\$ 125,249					Pay-Go
Soccer Complex Improvements			\$ 165,540				Pay-Go
Sheriff's Office							
Leicester Crossing Buildout	\$ 1,165,237						Debt Finance
Capital Projects Fund TOTAL	\$ 6,047,834	\$ 2,017,449	\$ 4,948,700	\$ 600,000	\$ -	\$ 1,000,000	
Solid Waste							
Landfill Engineering Cell 7 Design & Permitting	\$55,000						Enterprise
Landfill Engineering Cell 7 MSW Construction		\$11,750,000					Enterprise
Landfill Gas Utilization Study	\$100,000						Enterprise
Landfill Phase 6B Construction and Demolition		\$1,400,000					Enterprise
Solid Waste Enterprise Fund TOTAL	\$ 155,000	\$ 13,150,000	\$ -	\$ -	\$ -		

Buncombe County Capital Improvement Plan (FY2021 - 2025)

Greenways	FY21	FY22	FY23	FY24	FY25	Future FY	Funding Source
Woodfin Greenway		\$ 530,000	\$ 320,000	\$ 30,000			Pay-Go
Enka Heritage Greenway	\$ 200,000	\$ 200,000	\$ -				Pay-Go
Black Mountain Greenway	\$ 134,000						Pay-Go
Hominy Creek Greenway						\$ 80,000	Pay-Go
Orchard Street Park		\$ 150,000	\$ 150,000				Pay-Go
Sidewalks		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000		Pay-Go
Future Greenways			\$ 425,000	\$ 425,000	\$ 425,000		Pay-Go
Greenways TOTAL	\$ 394,000	\$ 905,000	\$ 920,000	\$ 480,000	\$ 450,000	\$ 80,000	

Appendix A

FY2021 Grant Recommendations

Early Childhood Education & Development Fund

Isaac Coleman Economic Community Investments Grants

Tipping Point Grants

Strategic Partnership Grants



**Buncombe County Early Childhood Education and Development Fund
FY2021 Grant Recommendations**

Organization Name	Project Name	FY2021 Funding Request	FY2020 Funding	FY2021 Proposed Funding
Asheville City Schools	Local Preschool	\$851,411	\$851,411	\$851,411
	Maintaining Classroom at Hall Fletcher Elementary	\$170,911	\$193,147	\$159,000
Asheville Jewish Community Center	Sustaining ECE Professionals through Recruitment and Training	\$18,550		\$13,375
Buncombe Partnership for Children	Buncombe County Early Childhood Teacher Workforce Development Program	\$143,019	\$113,019	\$138,019
	Child Care Resources: Professional and Systems	\$153,000	\$153,000	\$153,000
	Developing a Comprehensive Staffed Family Child Care Network to increase FCCH slots	\$28,882	\$25,000	\$15,882
	Early Childhood Systems Coordination and Shared Services Development	\$104,144	\$77,900	\$98,644
Buncombe County Schools	Increasing Access to High-Quality Early Care and Education at Emma Elementary School	\$450,000	\$400,000	\$450,000
CCCS of WNC, Inc. DBA OnTrack Financial Education & Counseling	SECURE Matched Savings for Buncombe County Childcare Workers	\$99,975		\$79,000
CIMA-Compañeros Inmigrantes de las Montañas en Accion	PODER Emma Bilingual ECE Shared Services Cooperative & Network	\$46,956	\$36,161	\$36,729
Community Action Opportunities	Boost Buncombe Children, A School-Day School-Year Pre-Kindergarten Project at Johnston Elementary	\$138,262	\$131,916	\$138,262
	Boost Buncombe Families, A Full-Day Full-Year Pre-Kindergarten Program at the Lonnie D Burton Center	\$234,675	\$267,173	\$234,675
Eliada	Eliada Child Development	\$262,902	\$86,895	\$106,384
Irene Wortham Center	Early Learning Center Program Expansion	\$153,314	\$61,438	\$97,706
Southwestern Child Development	Valley Child Development	\$207,508	\$207,508	\$183,508
Swannanoa Valley Child Care Council-Children and Friends Enrichment Center	Opening the New Center for 170 Children	\$347,821	\$200,000	\$331,945
The Christine Avery Learning Center	Sustaining Enhancing Acquiring Success (SEAS)	\$537,000	\$29,036	\$250,000
Warren Wilson College	Partnership for Excellence in Early Childhood Education - A Gateway to B.A. and B-K	\$380,240	\$200,235	\$254,460
YWCA of Asheville and Western North Carolina	Early Learning Program Quality Enhancement Program	\$450,000	\$79,000	\$80,000
			TOTAL:	\$3,672,000
The following applicants did not receive funding for FY2021:				
Asheville Art Museum	Asheville Art Museum Early Childhood Programs	\$15,000		
Asheville City Schools	Preschool Pyramid Model Coach - Strengthening teacher practices for social emotional learning.	\$102,084		

Evolve Early Learning	Strategic and Sustainable Systems for Evolve	\$207,321	\$36,161	
Exceptional Start Academy - Crump	Exceptional Start Academy	\$75,000		
Heart of Horse Sense	The Teaching Horse: Training, Retention & Support for Early Learning Teachers, Students, & Families	\$273,368		
Rainbow Community School	Rainbow Community School Preschool Program Expansion: Funding for architectural and design services	\$100,000		

**Buncombe County Isaac Coleman Grant
FY2021 Grant Recommendations**

Organization Name	Project Name	FY2021 Funding Request	FY2020 Funding	FY2021 Proposed Funding
E.W. Pearson Project (Fiscal Sponsor: Shiloh Community Association)	Creating Sustainability in the E. W. Pearson Project Collaborative's Communities	\$150,000	\$98,359	\$150,000
Hood Huggers International (Fiscal Sponsor: Asheville Creative Arts)	Rebuilding Afrilachia	\$70,000		\$43,454
PODER Emma Community Ownership (Fiscal Sponsor: CIMA-Compañeros Inmigrantes de las Montañas en Accion)	Colaborativa La Milpa	\$102,295	\$56,229	\$102,295
Read to Succeed	Equitable Opportunities for Literacy	\$84,251		\$84,251
Umoja Health, Wellness, and Justice Collective	Place-Based Peer Support for Equity in Recovery	\$120,000		\$120,000
			TOTAL:	\$500,000
The following applicants did not receive funding for FY2021:				
Asheville Buncombe Institute of Parity Achievement	Everyday Details	\$150,000	\$42,260	
Asheville Writers in the Schools and Community	Making AWITSC more resilient, sustainable and reclaimable to our youth and communities.	\$150,000	\$91,619	
BeLoved Asheville	Buncombe Thriving	\$112,840		
Buncombe County	Technical Assistance for Grantees		\$57,979	
Center for Participatory Change	General Operating	\$120,000		
Different Strokes Performing Arts Collective	Making Theater, Building Community, Facilitating Awareness & Changing the World one play at a time	\$58,315		
Hola Community Arts	CARE Initiative - Culture, Arts and Racial Equity	\$150,000		
Just Folks Organization of Asheville	Uptown DNA	\$100,200		
Maatafale	Southside Rising	\$125,000		
OpenDoors of Asheville	To & Through: A College Access and Completion Initiative	\$75,000		
Partners Unlimited, Inc.	Academic Enhancement Program	\$150,000		
The SPARC Foundation	SPARC's Women Serving Women	\$72,526	\$35,031	
UNCA	Isaac Coleman Grantee Groups Training and Support		\$30,000	
YTL Training Program	Strengthening Youth and Families through Parental Resilience and Cross Community Connections	\$150,000	\$88,523	

**Buncombe County Tipping Point Grant
FY2021 Grant Recommendations**

Organization Name	Project Name	FY2021 Funding Request	FY2020 Funding	FY2021 Proposed Funding
Asheville Buncombe County Land Trust	Building A Movement	\$5,000	\$5,000	\$5,000
Asheville Writers in Schools	Word On The Street/Voz De Les Jóvenes 2020 Summer Institute	\$5,000	\$5,000	\$5,000
Babies Need Bottoms	Expanding Emergency Diaper Relief for Families through Strengthened Community Partnerships	\$5,000	\$5,000	\$5,000
Gateway Group of Asheville	Gateway Buncombe National Fatherhood Initiative Program	\$5,000		\$5,000
Green Built Alliance	Energy Upgrades for People in Need	\$5,000	\$5,000	\$5,000
James Vester Miller Trail	James Vester Miller Trail	\$5,000		\$5,000
JMPRO TV	Bilingual community reporters	\$5,000		\$5,000
Just Economics	Hire Powered Staffing (Continuation & Expansion)	\$5,000	\$5,000	\$5,000
Just Folks Organization of Asheville	Instilling Community Pride	\$5,000		\$5,000
Liberty Corner Enterprises, Inc.	Growth Through Opportunity (GTO)	\$5,000		\$5,000
Maatafale	Southside Community Garden	\$5,000		\$5,000
Mount Zion Community Development, Inc.	Mount Zion Community Development, Inc. for the Project EMPOWER (Education Means Power) Program	\$5,000	\$5,000	\$5,000
Partners Unlimited, Inc.	Partners Unlimited, Inc. - Academic Enhancement Program	\$5,000		\$5,000
Project Lighten Up	Project Lighten Up Summer Day and After School Program for Excellence (STEAM)	\$5,000		\$5,000
RiverLink	Azalea Park- By Students for the Community: A Hands-on Education Initiative for Underserved Students	\$5,000		\$5,000
SeekHealing	Extra Care Program Launch	\$5,000		\$5,000
Southern Appalachian Highlands Conservancy	Alexander Chapel Baptist Church/Cemetery — Story Gathering for a Rural African-American Community	\$5,000		\$5,000
Trauma Intervention Programs, Inc.	TIP Crisis Team Diversity Initiative	\$5,000		\$5,000
Under One Sky Village Foundation	"Foster Champions" --Creating Community Awareness and Action on Behalf of Youth in Foster Care	\$5,000		\$5,000
YTL Training Program	21st Century Learning	\$5,000		\$5,000
			TOTAL:	\$100,000
The following applicants did not receive funding for FY2021:				
3 Angels Message Ministry	3 Angels Retreat	\$5,000		
Arms Around ASD (Autism Spectrum Disorder)	Arms Around ASD (Autism Spectrum Disorder)	\$5,000		
Beaverdam Community Center	Building a Walking Path	\$5,000		
Change the Rubric	Change the Rubric	\$5,000		
Hola Community Arts	Latino Leadership Program	\$5,000	\$5,000	
Hope Network of the Carolinas, Inc.	Project Hope (Proyecto Esperanza)	\$5,000		
Jives	HERS	\$5,000		
JM Leadership Consulting	Legacy Accountably Leadership Training	\$5,000		
Leicester Library	Community Garden	\$5,000		

Millin - StratGen	Conference and Demo Series and development of the NC Innovation and Opportunity Ecosystem	\$5,000	
Musicians for Overdose Prevention	Musicians for Overdose Prevention	\$5,000	
Ox Creek Community Club	Acoustic ceiling and lighting for community center	\$5,000	
RHA Health Services/The Partnership for Substance Free Youth	2021 Student Summit: Opioids and Substance Use Prevention	\$5,000	\$5,000
Sacred Mountain Sanctuary	SOLA Kinderforest Garden & Beekeeping	\$5,000	
SPARC	We Really Out Here	\$5,000	

**Buncombe County Strategic Partnership Grants
FY2021 Grant Recommendations**

Organization Name	Project Name	FY2021 Funding Request	FY2020 Funding	FY2021 Proposed Funding
Appalachian Sustainable Agriculture Project	Building on Success: Supporting Working Farms Through Local Food Connections	\$30,000	\$18,283	\$20,000
Asheville Area Arts Council	Support for Community Initiatives	\$25,000		\$20,000
Asheville Buncombe Community Christian Ministry	ABCCM Code Purple	\$30,000		\$20,000
	Transformation Village for Women and Children	\$500,000		\$50,000
Asheville GreenWorks	Pollution Prevention and Waste Reduction in Buncombe County	\$50,000	\$40,191	\$40,200
Asheville Grown Business Alliance (Fiscal Agent: Mountain BizWorks)	Growing the Go Local Movement to build a sustainable and equitable regional economy	\$20,000		\$15,000
Asheville Humane Society	Pets & Their People Thriving Together	\$45,000		\$15,000
Asheville Museum of Science (AMOS)	Next Gen STEM for All	\$60,000	\$35,226	\$25,200
Babies Need Bottoms	Supporting resilience through basic needs: Investing in vulnerable families with diapering supplies.	\$19,286		\$16,887
Big Ivy Community Club	Big Ivy Community Club Funding 2021	\$60,000	\$31,204	\$20,000
Blue Ridge Parkway Foundation	Volunteers for Recreation, Conservation, and Economic Development	\$36,000		\$14,040
Bountiful Cities	School Gardens Maintenance Project	\$18,600		\$15,000
Carolina Small Business Development Fund	Western Women's Business Center (WWBC)	\$100,000	\$34,787	\$35,000
CCCS of WNC, Inc. DBA OnTrack Financial Education & Counseling	Free Tax Preparation through Volunteer Income Tax Assistance (VITA)	\$15,000		\$12,900
Children First/Communities in Schools of Buncombe County	Student Support Specialists Attendance, Behavior, Coursework + Parent Engagement Improvement	\$80,000	\$80,000	\$70,240
Eagle Market Streets Development Corporation, CDC	EMSDC for Small Business Development	\$35,000		\$22,500
Eblen Charities	Graduation Initiative	\$50,000	\$50,000	\$35,000
Eliada Homes, Inc	Eliada Students Training for Advancement	\$25,000		\$24,000
Folk Heritage Committee (Fiscal Agent: Asheville Area Chamber of Commerce Community Betterment Foundation)	"Shindig on the Green" presented by the Folk Heritage Committee	\$4,275	\$4,479	\$2,000
Haywood Street Congregation	Haywood Street Respite	\$50,000		\$45,444
Just Economics	Pathways to Economic Mobility	\$10,000	\$8,495	\$5,000
Literacy Council of Buncombe County	Educated & Capable Community through Literacy	\$40,000		\$32,800
Mountain BizWorks	Growing Diverse Small Businesses and Jobs in Buncombe County	\$85,000		\$50,000
Pisgah Legal Services	Legal Services for Children and Families in Buncombe County	\$130,000	\$91,741	\$92,000

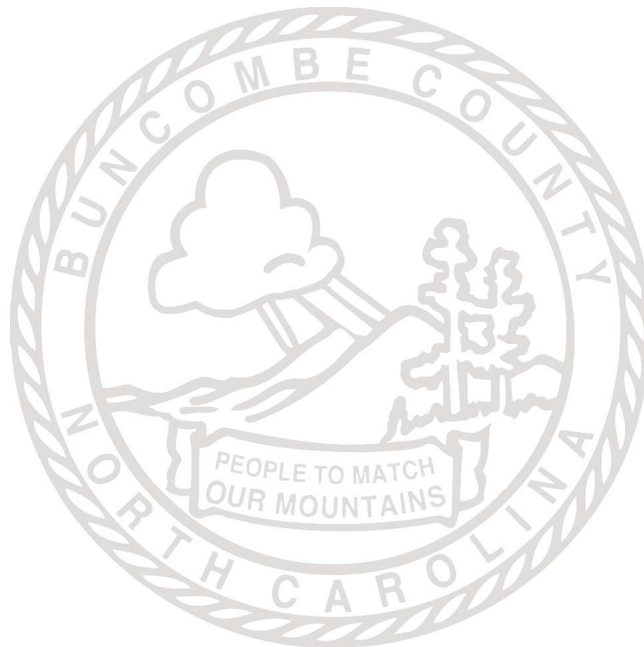
Project Lighten Up (Fiscal Agent: Getting Back to the Basics)	Project Lighten Up Community Summer Day Camp	\$50,000	\$21,050	\$21,050
Read to Succeed	Read To Succeed Asheville/Buncombe Changing Lives Through Literacy	\$30,000	\$21,034	\$27,000
Sandy Mush Community Ctr.	Sandy Mush Community Center - Accessible and Energy Efficient Spaces	\$55,500	\$35,958	\$33,000
The Environmental Quality Institute	Volunteer Water Information Network (VWIN) - Buncombe County	\$8,000	\$5,404	\$7,500
The Mediation Center	Family Visitation Program	\$15,000	\$9,902	\$10,000
Under One Sky Village Foundation	Bridging over Trauma with Mentors for Youth in Foster Care	\$19,000		\$11,650
WNC Communities	Agricultural and Community Service Initiatives	\$25,000	\$17,960	\$17,960
Wortham Center for the Performing Arts	Wortham Center for Performing Arts: A Community Resource	\$37,000	\$37,000	\$18,500
YWCA of Asheville and Western North Carolina	Getting Ahead in a Just Getting By World	\$30,000		\$24,467
	YWCA Swim Equity Program	\$30,000	\$14,967	\$19,967
			TOTAL:	\$889,305
The following applicants did not receive funding for FY2021:				
Asheville Area Arts Council	Public Art Masterplan	\$40,000		
Asheville Art Museum	Asheville Art Museum 5th Grade Field Trips	\$31,225	\$63,000	
Asheville Buncombe County Land Trust	Asheville-Buncombe Community Land Trust Collaborative Affordable Housing Project	\$35,000		
Asheville Community Theatre	Removing Barriers to Connect all Children in Summer Camp Program	\$6,560		
Asheville Symphony Orchestra	Asheville Symphony Youth Orchestra Education Program Master Class	\$10,000		
Asheville Youth Football & Cheerleading League	Asheville Youth Football & Cheerleading League	\$15,000		
Evergreen Community Charter School	Elementary School Behavioral Counseling Support Initiative	\$29,964		
Friends of the Nature Center	Buncombe County Residents and School Groups Reduced Admission	\$47,000	\$27,460	
Gateway Group of Asheville	Gateway Group of Asheville - Fatherhood and Motherhood Initiative Program	\$55,000		
Gladiator Sports (Fiscal Agent: Carolina Gladiators)	Capacity and Accessibility Enhancement	\$53,950		
Mission Health System	Mission Possible	\$28,500	\$28,500	
Montford Park Players	Accessible Parking Lot Project	\$25,000		
One Youth At A Time, Inc.	Youth Mentoring, Tutoring and Outreach Education	\$42,000	\$22,652	
Positive Changes Youth Ministries	The Rising Above Project	\$40,000		
Ravenscroft Reserve Initiative (Fiscal Agent: Mountain True)	Ravenscroft Reserve Initiative	\$100,000		
River Front Development Group and Project Collaborative	The City as Classroom: The Berry Temple Community and STEAM Academy	\$55,000		
Skyview Golf Association	Skyview Open: Annual PRO/AM Golf Tournament	\$10,000	\$5,825	
The Mediation Center	Increased Capacity for Community Mediation	\$25,000		

Western Carolina Rescue Ministries	101 Kids/ Impact Festivals, Camps & Retreats	\$70,000	\$64,123
YMI Cultural Center	The Hand-Up Project	\$40,000	
YTL Training Program	Learning and Growing Together	\$100,000	

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Appendix B

Glossary



Glossary

ACCOUNTABILITY

The state of being obliged to explain one's actions, to justify what one does. Accountability requires governments to answer to the citizenry; to justify the raising of public resources and the purposes for which they are used.

ACCRUAL

An expense that is recorded at the time it occurs or revenue recorded when earned.

ACCRUAL BASIS OF ACCOUNTING

A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

ADOPTED BUDGET

The budget approved by the County Commissioners and enacted via a budget appropriation ordinance, on or before June 30 of each year.

AD VALOREM TAXES

Commonly referred to as property taxes, ad valorem taxes are levied on the value of real, certain personal, and public utility property according to the property's valuation and tax rate.

AGENCY FUNDS

One type of fiduciary (trustee) fund. Agency funds are used to report resources held by the reporting government in a purely custodial capacity. Agency funds typically involve only receipt, temporary investment, and remittance of financial resources to individuals, private organizations or other governments.

ALLOCATE

Set apart portions of budgeted expenditures that are specifically designated to organizations for special activities or purposes.

AMORTIZATION SCHEDULE

A schedule of debt-service payments separating the portions of payments attributable to principal and interest.

ANNUAL BUDGET

A budget covering a single fiscal year.

APPROPRIATED FUND BALANCE

The unspent amount (fund balance) appropriated as a revenue for a given fiscal year to offset operating expenses that exceed current revenue.

APPROPRIATION

An authorization granted by the Board of Commissioners to make budgeted expenditures and to incur obligations for purposes specified in the budget.

ASSETS

Property owned by the County that has monetary value.

ASSESSED VALUE

The value of real estate or personal property as determined by tax assessors and used as a basis for levying taxes.

ASSESSMENT

The process for determining values of real estate and personal property for taxation purposes.

BALANCED BUDGET

A budget in which the sum of estimated net revenues and appropriated fund balance is equal to appropriations.

BASIS OF ACCOUNTING

A term used referring to when revenues, expenditures, expenses, transfers, and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurement, on either the cash or the accrual method.

BENCHMARKING

The process of measuring an organization's performance and processes against the best-in-class private and public organizations.

BIENNIAL BUDGET

A budget applicable to a two-year budget.

BOND

A written promise to pay a specified sum of money (principal or face value) at a specified future date (the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate).

BONDED DEBT

The portion of indebtedness represented by outstanding bonds.

BUDGET

An annual financial plan that identifies revenues, specifies the type and level of services to be provided and establishes the amount of money which may be spent within a certain time period.

BUDGET DOCUMENT

A formal document presented to the Board of Commissioners containing the county's financial plan for a fiscal year.

BUDGET MESSAGE

A written overview of the proposed budget from the county manager to the Board of Commissioners which discusses the major budget items and the county's present and future financial condition.

BUDGET ORDINANCE

The ordinance that levies taxes and appropriates revenues for specified purposes, functions, activities, or objectives during a fiscal year.

BUDGET YEAR

The fiscal year for which a budget is proposed or a budget ordinance is adopted.

BUDGETARY CONTROL

The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

BUNCOMBE COUNTY ANTI-CRIME TASK FORCE (BCAT)

A drug suppression and investigative unit.

CAPITAL IMPROVEMENT PROGRAM

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from a long-term work program. It sets forth each project and specifies the resources needed to finance the projected expenditures.

CAPITAL PROJECT

A capital project is defined as construction, renovation or demolition project, or acquisition of land or other assets, valued in excess of \$25,000, and with a useful life of at least five years. This includes significant capital maintenance projects and information technology projects. Improvements to or expansions of existing assets must increase appraised value or add to life expectancy to qualify as a capital project.

CAPITAL PROJECTS FUND

A fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities.

CAPITAL RESERVE FUND

A fund used to segregate a portion of the government's resources to be used for future capital program expenditures.

CCBI

City-County Bureau of Identification. This department maintains criminal and other identity records for local law enforcement agencies.

CDE

Central Data Entry. This division maintains a centralized database of criminal history information on all persons arrested or cited in the County.

CERTIFICATES OF PARTICIPATION (COPs)

A financing mechanism in which certificates, or securities, are sold to investors who underwrite a project. The issuance of COPs is secured by lease-purchase agreements to which the County is a party.

CJIS

Criminal Justice Information System. This division maintains an information system of criminal data from the state, counties and cities of North Carolina for public safety agencies and the citizens of Buncombe County.

CONTINGENCY ACCOUNT

An appropriation of funds to cover unanticipated events that may occur during the fiscal year. Transfers from this account must be approved by the Board of Commissioners.

CURRENT PERIOD

Defines the near-term time frame, month or year, in which expenditures are made and revenue received.

DEBT SERVICE

Payment of interest and principal on an obligation resulting from the issuance of bonds.

DEBT SERVICE REQUIREMENTS

The amount of money required to pay interest on outstanding debt and required contributions to accumulate monies for future retirement of term bonds.

DEFICIT

Expenditures exceed revenues.

DEPRECIATION

An accounting charge associated with expiration in the service life of fixed assets. Depreciation is not recorded as an expense for budget purposes.

DESIGNATED FUND BALANCE

The amount of fund balance that is unavailable for future appropriations.

DISCRETIONARY EXPENDITURES

These are expenditures that the County can use or regulated by it's own discretion or judgment.

EMS

Emergency Medical Services.

ENCUMBRANCE

Commitments of appropriated funds related to unperformed contracts for goods or services.

ENTERPRISE FUND

Account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

EXPENDITURES

The measurement focus of governmental fund accounting. Financial resources expended during a period for operations, capital outlay, and long-term principal retirement and interest on debt. Expenditures reflect the cost incurred to acquire goods or services.

FISCAL YEAR (FY)

The annual period for the compilation of fiscal operations. The time period beginning July 1 of a calendar year and ending on June 30 of the following calendar year.

FUNCTIONAL LEVEL

The level where a group of related activities aimed at accomplishing a major service or regulatory program for which the government is responsible are reported together (e.g. public safety).

FUND

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE

Amounts which remain unspent after all budgeted expenditures have been made.

GASB

Governmental Accounting Standards Board

GASB STATEMENT 54

This GASB Statement (Fund Balance Reporting and Governmental Fund Type Definitions) redefines fund balance classifications and clarifies government fund type definitions.

GENERAL FUND

The general operating fund of the county used to account for all financial resources except those required to be accounted for in another fund.

GENERAL OBLIGATION (GO) BONDS

A bond backed by the strongest form of security that a county can pledge for debt, its full faith and credit. A full faith and credit pledge is a promise to levy whatever amount of property tax is necessary to repay the debt.

GEOGRAPHIC INFORMATION SYSTEM (GIS)

A computer-based technology that captures, stores, analyzes and displays information about places on the earth's surface: what's on it; what's under it; what the land is worth; where the natural resources, people and utilities are located.

GOALS

Realistic expression of specific things to achieve that relate directly to the mission; clear, measurable, attainable and in most cases, exceedable. They outline specific steps taken to accomplish the mission.

GOVERNMENTAL FUNDS

Funds generally used to account for tax-supported activities.

GROSS DEBT

Total debt plus authorized but not issued bonds plus installment purchase agreements.

HHW

Household Hazardous Waste

INFRASTRUCTURE

Facilities on which the continuance and growth of a community depend, such as roads, waterlines, etc.

INSTALLMENT FINANCING

A loan transaction in which a local government borrows money to finance or refinance the purchase of a capital asset or the construction or repair of fixtures or improvements on real property. Instead of taxing power (GO Bonds), the unit grants a security interest in the asset to the lender.

INTERGOVERNMENTAL REVENUES

Revenues (grants, shared revenues, etc.) received from another government (state, local, federal) for a specified purpose.

INTERNAL SERVICE FUND

A fund used to account for the financing of services provided by one department to other departments on a cost-reimbursement basis.

LINE ITEM

The detailed categories of expenditures for goods and services that the County purchases throughout the year.

LIMITED OBLIGATION BONDS (LOBS)

A type of installment financing similar to Certificates of Participation (COPS). Certificates, or securities, are sold to individual investors.

LONG TERM DEBT

Debt with a maturity of more than one year after the date of issuance.

MEASUREMENT FOCUS

The accounting convention which determines (1) which assets and which liabilities are included on an entity's balance sheet and (2) whether its operating statement presents "financial flow" information (revenues and expenditures) or "capital maintenance" information (revenues and expenses).

MISSION STATEMENT

Fundamental purpose; a statement of what a department really wants to accomplish. The statement should refer to the impact on the County and its people.

MODIFIED ACCRUAL BASIS OF ACCOUNTING

A method for recording receipts and expenditures in which expenditures are recognized when the goods or services are received, and the revenues are recognized when measurable and available to pay expenditures in the accounting period.

NET DEBT

The difference between total gross debt less authorized but not issued bonds. It is the amount of debt that is applicable to the calculation of the County's debt limit.

OBJECT LEVEL

An expenditure classification, referring to the lowest and most detailed level of classification, such as utilities, office supplies, or contracted services.

OPERATING BUDGET

The County's financial plan which outlines proposed expenditures for the fiscal year and estimates the revenues which will be used to finance them.

OPERATING EXPENDITURES

The cost for personnel, materials and equipment required for a department to function.

OPERATING FUND

This is a fund that is adopted for the current fiscal year only.

OPERATING TRANSFERS

Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

OUTCOME

The results specified in organizational goals or the positive effects or results an organization has on the community it serves.

OUTPUT

What an organization produces as it attempts to provide public services. (Ex: The number of patrol cars a police department purchases.)

PAY-AS-YOU-GO

The practice of financing expenditures with funds that are currently available rather than borrowed.

PROJECT FUND

This is a fund that includes on-going revenues and expenditures that "roll" from one year to the next. These funds do not require annual adoption by the Commissioners.

PROPRIETARY FUND

A type of fund that accounts for governmental operations that are financed and operated in a manner similar to a private business enterprise. It is financed primarily from charges to users for services provided. There are two types of proprietary funds: enterprise funds and internal service funds.

PRIOR PERIOD ADJUSTMENT

Prior period adjustments are the net effect of changes resulting from the correction of an error in the previous fiscal year.

RECOMMENDED BUDGET

The budget presented to the County Commissioners with the endorsement of the County Budget Officer/County Manager.

REQUIRED EXPENDITURES

These are expenditures that the County must spend according to a law or ruling from a State or Federal agencies. These include Medicaid expenditures and School Capital and Operating funds.

RESERVED FUND BALANCE

The portion of a governmental fund's net assets that is not available to budget to spend.

REVENUE

Income (excluding transfers and proceeds from the sale of bonds or notes) for the fiscal year. The major categories of revenue include local taxes, state shared revenues, fees and charges, interest on investments, federal revenue sharing, and fines and forfeitures.

SERVICE DISTRICTS

A unit of local government that is created for the operation of a particular public service enterprise. These include fire and rescue.

SPECIAL ASSESSMENTS

A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

SPECIAL OBLIGATION BONDS

A type of borrowing secured by a pledge of any revenue source or asset available to the borrowing government, except for the unit's taxing power.

SPECIAL REVENUE FUND

A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

STRATEGIC PLAN

This is a long-range plan that guides the direction of the County departments in how to conduct day-to-day business in order to reach longer term goals.

SURPLUS

Revenues exceeded expenditures.

TAX LEVY

The total amount to be raised by general property taxes for purposes specified in the Budget Ordinance.

TAX RATE

The amount of tax levied for each \$100 of assessed valuations.

TRANSFERS (IN/OUT)

Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

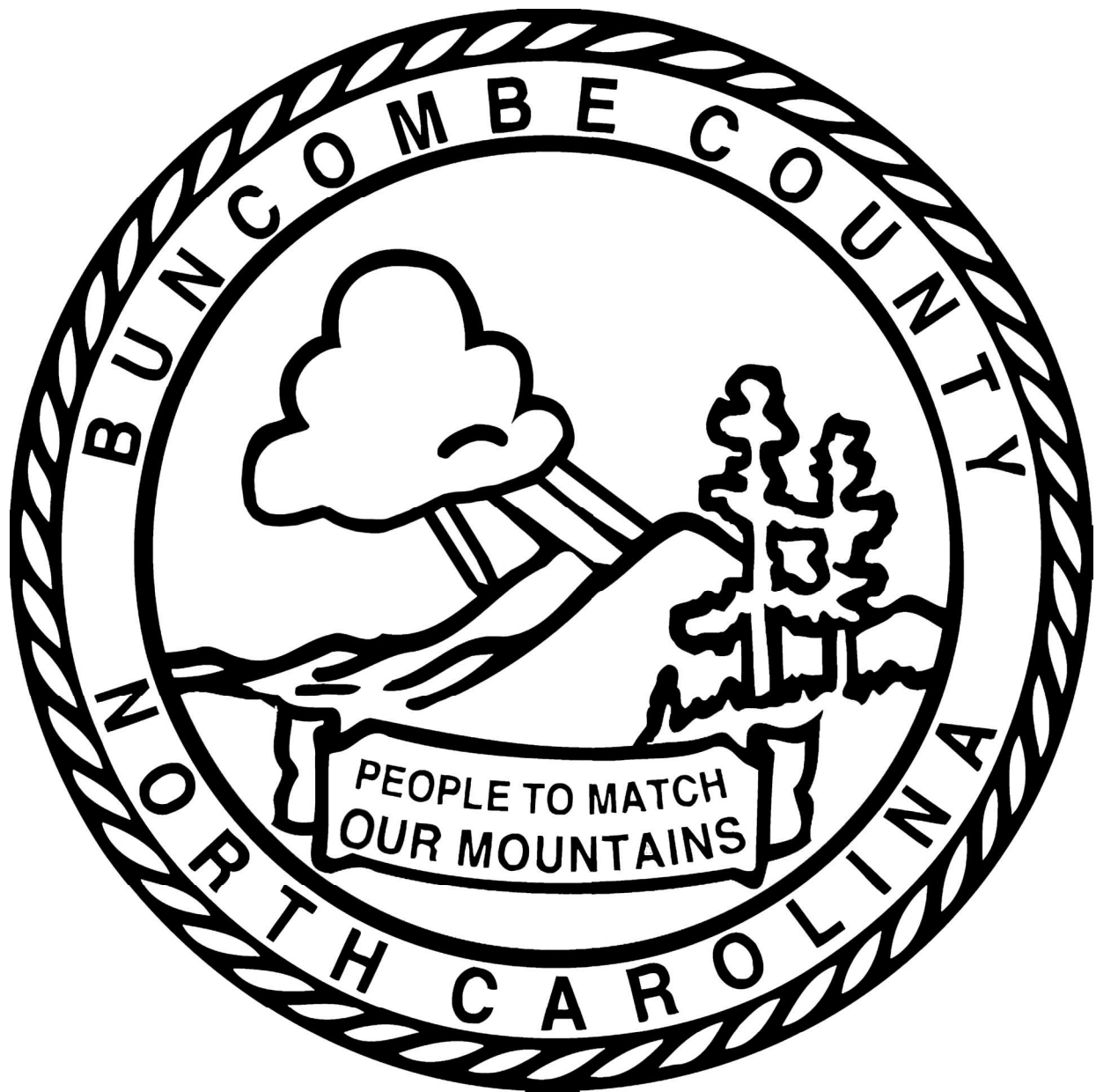
UNDESIGNATED FUND BALANCE

The amount of fund balance that is available for future appropriations.

UNRESTRICTED FUND BALANCE

The sum of committed, assigned, and unassigned fund balance as defined in GASB Statement 54.

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