



# RECOMMENDED ANNUAL BUDGET IN BRIEF

FOR THE FISCAL YEAR ENDING JUNE 30, 2022

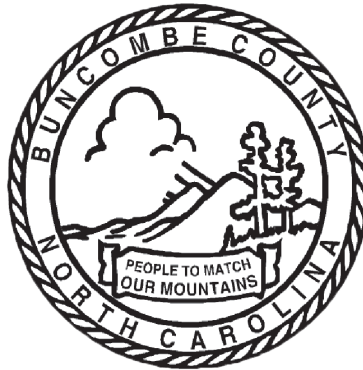


**BUNCOMBE COUNTY**  
NORTH CAROLINA



# Buncombe County, North Carolina

## Recommended Budget Fiscal Year 2021-2022



### Board of Commissioners

Brownie Newman, Chair  
Al Whitesides, Vice-Chair  
Amanda Edwards  
Jasmine Beach-Ferrara  
Parker Sloan  
Robert Pressley  
Terri Wells

### County Manager

Avril M. Pinder, CPA, ICMA-CM

#### Prepared By:

Buncombe County Budget Office  
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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

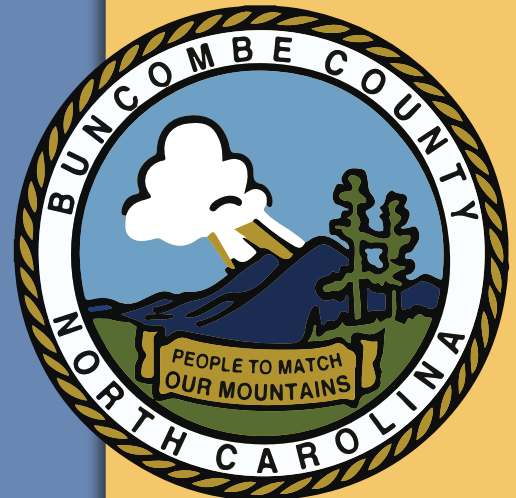
Respect

Integrity

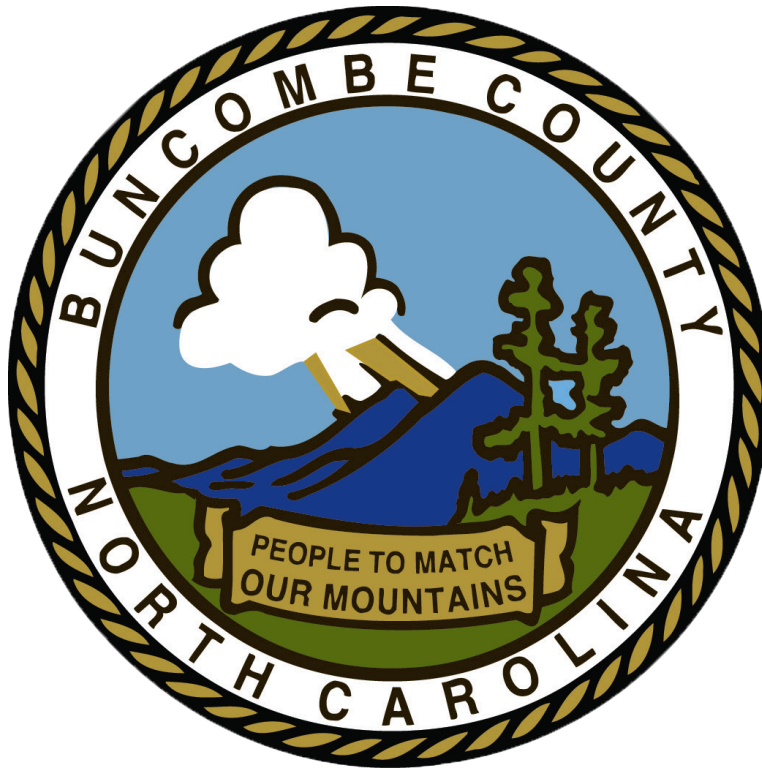
Collaboration

Honesty

Equity



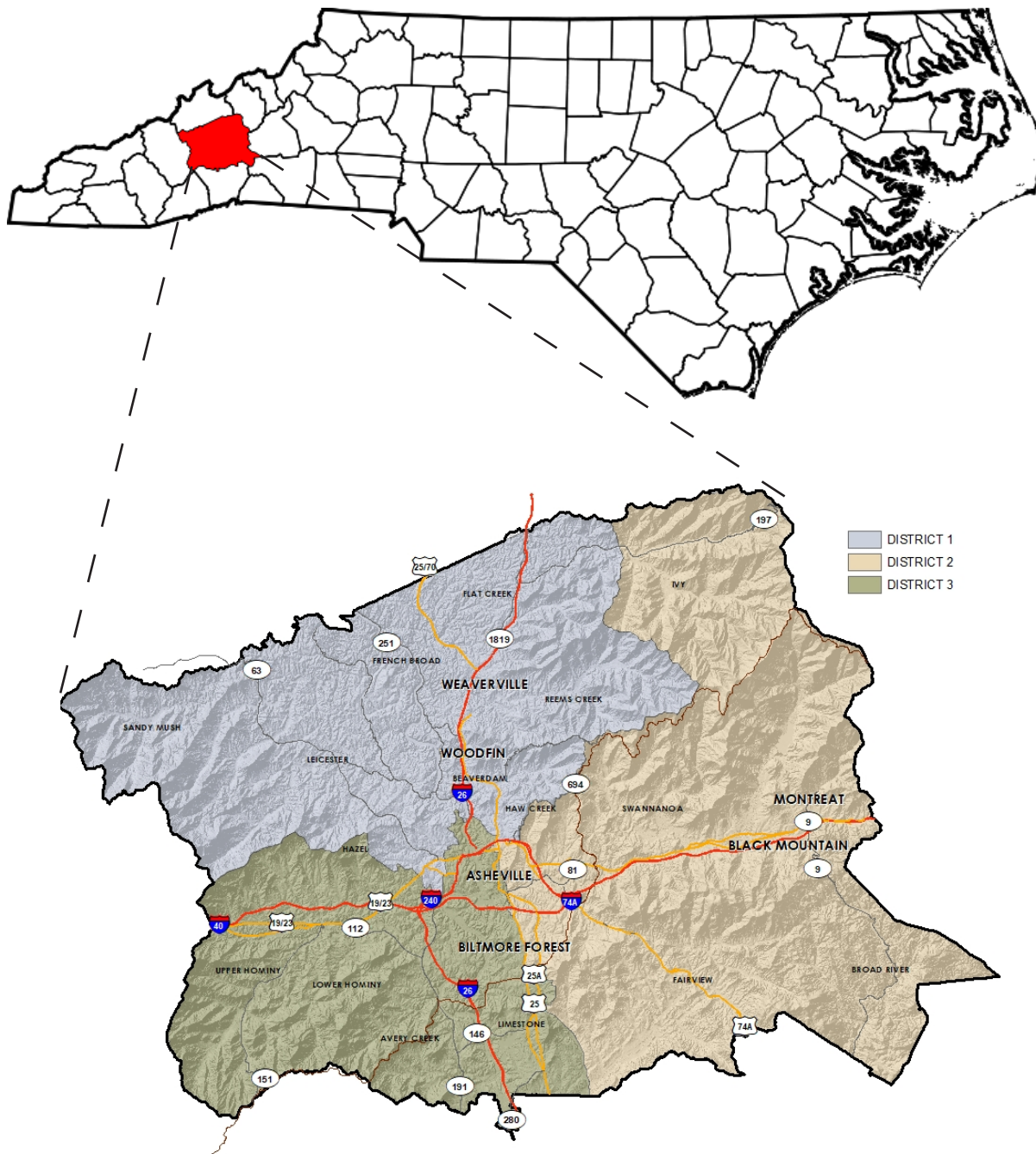




## **The Buncombe County Seal**

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>	261,191
<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. 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

### DISTRICT 2

### DISTRICT 3

### CHAIR



**Brownie Newman**



**Al Whitesides,  
Vice-Chair**



**Amanda Edwards**



**Parker Sloan**



**Terri Wells**



**Jasmine Beach-  
Ferarra**



**Robert Pressley**

## County Officials

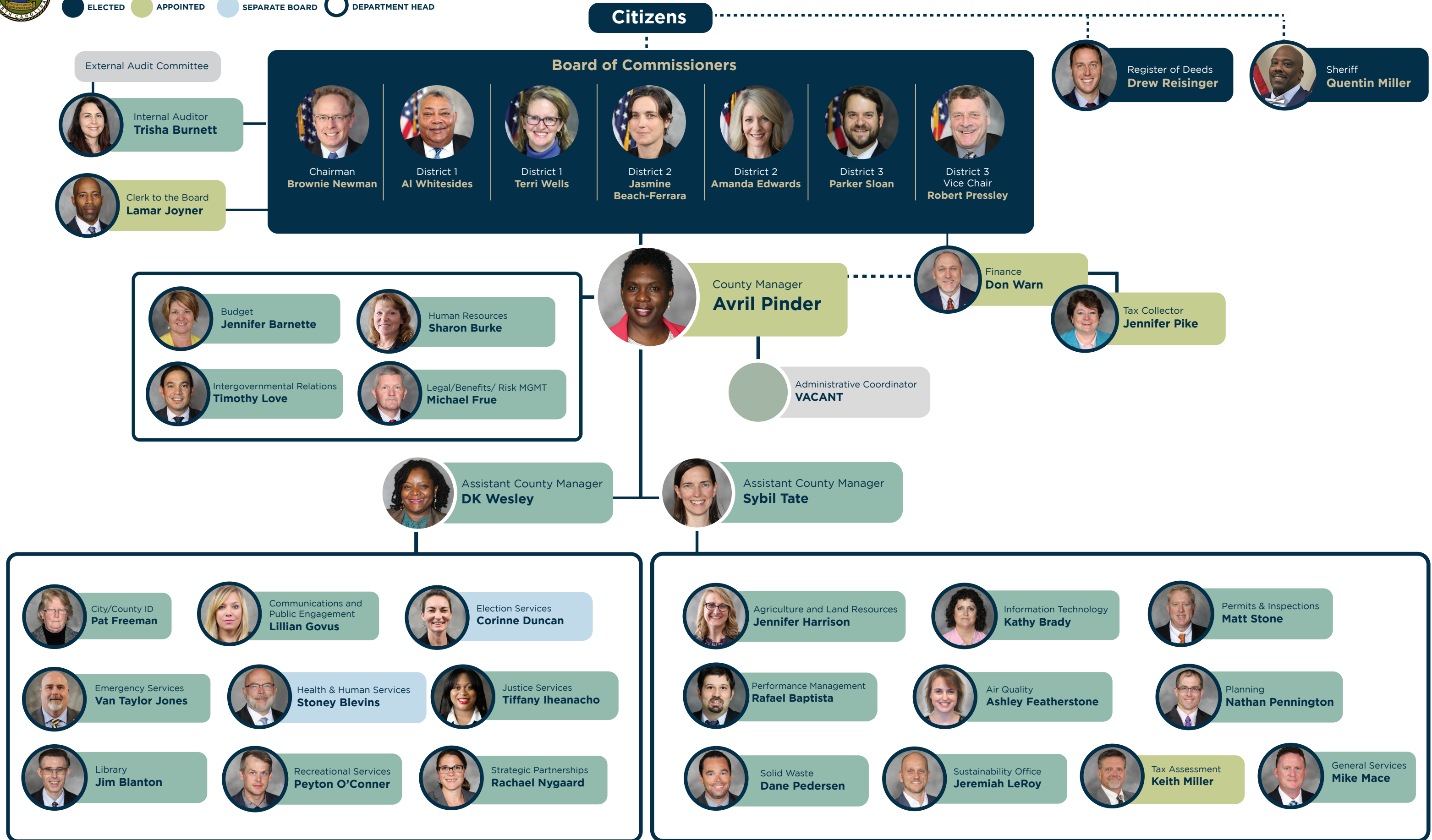
Quentin Miller  
Drew Reisinger  
Avril M. Pinder, CPA, ICMA-CM  
Dakisha Wesley  
Sybil Tate  
Lamar Joyner  
Jennifer Barnette  
Don Warn

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

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



Looking southeast out of Buncombe County on the Blue Ridge Parkway

*May 18, 2021*

Dear Buncombe County Commissioners,

In accordance with The North Carolina Local Government Budget and Fiscal Control Act, I submit the Fiscal Year (FY) 2022 recommended annual budget for Buncombe County for your review and consideration.

This Budget Message is different from last year's in that I write it from a place of hope. With that hope, recommend a budget that will place Buncombe County on the path to recovery from the COVID-19 pandemic while building toward equity that our community has requested.

While the pandemic created anxiety and turmoil for many, our thoughtful approach to budgeting expenditures and revenues in FY 2021 has left us positioned to manage the needs of our populace while

continuing our efforts in support of the Strategic Plan the Board of Commissioners established in FY 2020 to benefit our community.

As we begin to close the door on the pandemic, we open a new door for opportunity and renewal. This was our mindset as we began budget planning for the upcoming fiscal year. Department leaders were tasked with developing departmental goals and measures to support our Strategic Plan. Funding those goals informed planning for the FY2022 budget year.

While we anticipate federal funding from the American Rescue Plan Local Fiscal Recovery Funds of about \$50 million over the next 14 months, the guidance for spending those dollars has just been provided by the U.S. Treasury. Best practice dictates that this funding be used for one-time expenditures and/or infrastructure and, as such, these dollars do not influence the budget I am recommending.

My goal, as ever, in developing the County's budget is transparency and accountability. The recommended Fiscal Year 2021-2022 (FY2022) budget provides the opportunity for Buncombe County to continue to deliver a high level of service, take advantage of new prospects, and recover from this pandemic all while maintaining fiscal responsibility with taxpayer dollars.

## FY2022 Budget Summary

### Highlights

As you know, 2021 was a revaluation year and per statute, we have calculated a revenue-neutral tax rate of 46.8 cents. I believe a revenue-neutral rate will neither sustain the level of service called for by the community nor help achieve our long-term goals. Therefore, I am recommending a tax rate of 48.8 cents per \$100 of assessed valuation, 2.0 cents above revenue-neutral.

Some of the foundational investments I am recommending are:

- New Positions – This budget proposes 17 full-time positions and 11 part-time positions across 12 departments. Five of these full-time positions, along with two part-time, are currently grant-funded and will be transitioned to County funds for half the year or less.
- Equity – To ensure the successful pursuit of our equity-oriented goals, we are investing in an Equity Officer as well as providing funding for training and community engagement in how the County can best implement an Equity Plan and deliver equitable services and practice.
- Improving Emergency Medical Services – In order to ensure quality-of-care and improve response time, we will increase the size of our ambulance fleet by an additional ambulance, upfit existing ambulances with new stretchers, invest in a training officer, and provide funding to build our pool of as-needed paramedic staff.
- Comprehensive Facilities Plan – We contracted in FY2021 for a comprehensive study of our County facilities in order to plan for and reduce maintenance costs, avoid leasing costs, and find

the best use of space for providing customer service. This has yielded a 15-year plan for upgrading facilities and moving departments to where they can most effectively deliver services and make the best use of our buildings. This will result in newly identified Capital Projects beginning in FY2022.

- Maintenance – In FY2021, we deferred over \$1 million of Information Technology upgrades and maintenance due to uncertainty about the impact the pandemic would have on the economy. This budget reestablishes funding to ensure that we are able to get our IT infrastructure back on track. Additionally, it also provides funding for General Services to address immediate concerns identified through the Comprehensive Facility Assessment.
- Contingency Funding – Budgeting contingency for unanticipated expenditures is a best practice. We needed that contingency in FY2021 to address start-up costs of our pandemic vaccination efforts. Budgeting this again for FY2022 will help provide reassurance for unanticipated circumstances.
- Comprehensive Plan 2043 – In FY2021, we approved the funding of a Comprehensive Plan, a plan that identifies long-term community vision and a growth framework. We begin work on this plan in August and it will help define our needs around land use, infrastructure and other key community needs over the next 20 years. This plan is certain to guide budgetary considerations as we move forward.
- Broadband Expansion – This has been a need for much of Buncombe County and in FY2021, we issued a request for proposals (RFP) to explore possibilities for expanding broadband. While North Carolina statute currently limits local government flexibility, we are extremely hopeful that this legislation will be changed to accommodate Federal funding for broadband from the American Rescue Plan.

## Expenditures

The recommended budget provides \$510,371,830 in total expenditures across all operating funds, with a General Fund total of \$359,953,720. The proposed tax rate to support the FY2022 budget has been reduced to 48.8 cents per \$100 of assessed valuation. The additional 2.0 cents above revenue-neutral provides \$9,557,240 more revenue than the neutral rate to address County needs informed by our Strategic Plan.

The value of a penny on the tax rate is \$4,802,633.

The FY2022 recommended budget amounts are as follows:

- General Fund budget of **\$359,953,720**
- Occupancy Tax Special Revenue Fund budget of \$30,000,000
- 911 Special Revenue Fund budget of \$569,343
- Register of Deeds Automation (ROD) Special Revenue Fund budget of \$159,101
- Register of Deeds Fund budget of \$400,000
- Special Taxing Districts Fund budget of \$56,741,373



- Mountain Mobility Special Revenue Fund budget of \$5,622,537
- Project Development Financing (PDF) Woodfin Special Revenue Fund budget of \$778,450
- School Fines and Forfeitures Fund budget of \$2,000,000
- Tax Reappraisal Fund budget of \$198,013
- Sheriff Forfeitures Fund budget of \$271,681
- Solid Waste Enterprise Fund budget of \$12,493,164
- Inmate Commissary and Welfare Fund budget of \$483,983
- Trust Children Services Payment Fund budget of \$500,000
- Insurance and Benefits Fund budget of \$40,200,465

## Revenues

General Fund Revenues, excluding appropriated fund balance, total **\$351,050,267**, an overall increase of 5% from the FY2021 amended budget.

Ad Valorem Taxes – Property taxes for FY2022 are budgeted at **\$233,596,662**, an increase of \$21,334,815 (10%) over the FY2021 amended budget. Last year's collection rate was budgeted at a conservative 99.0% rate but our Tax Collection Department's efforts yielded a higher rate of collections than we anticipated. This means we can budget at a 99.5% collection rate for FY2022.

Sales Taxes – Sales Tax collection in FY2021 significantly exceeded our projections and we are adjusting our budget for FY2022 accordingly. Sales taxes are budgeted at **\$36,344,931**, an increase of \$6,276,707 (21%) above FY2021 amended budget.

Fund Balance – This plan proposes using **\$8.90 million** of fund balance thereby preserving a 15% minimum fund balance by policy.

## Moving Forward With Our Strategic Plan

Under the Board's leadership, in July 2019 staff began to work on a countywide Strategic Plan known as Buncombe 2025.

The Strategic Plan's four community focus areas and three foundational focus areas continue to guide our work over this five-year period. As we developed the proposed FY2022 budget, departments began to align their work to advance the goals of the Strategic Plan by developing department goals that support the focus areas of the Plan.



On December 10, 2020, you attended a budget retreat where one of our activities was to identify the priorities within the Strategic Plan that you felt strongly we should budget to support. Those top five priorities identified were Early Childhood, Affordable Housing, Broadband, Equity, and Economic Development. Some of the FY2022 budgeted items that support these priorities are outlined below and detailed throughout this message:

## Commissioner-Driven FY2022 Budget Priorities

### Early Childhood

- Early Childhood Grants \$3.7MM

### Affordable Housing

- Affordable Housing Near Transportation and Jobs \$2.3MM
- Community Development Analyst

### Broadband

- Broadband Expansion\*

### Equity

- Racial Equity Action Plan
- Equity Officer
- Isaac Coleman and Tipping Point Grants

### Economic Development

- Economic Development Investment Program
- 1,000 jobs avg \$35 per hour
- \$700MM in Capital Investments

\*Exploring eligibility with American Rescue Plan Local Fiscal Recovery Funds

The following highlights are initiatives and programs budgeted for FY2022 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 FY2022.

## 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 FY2022:
  - Asheville City Schools - **\$13,059,877**, a 3% increase from FY2021 Amended budget
  - Buncombe County Schools - **\$71,854,796**, a 3% increase from FY2021 Amended budget
  - Asheville-Buncombe Technical Community College - **\$7,275,600**, a 2.8% increase from FY2021 Amended budget
- Early Childhood Grants - The purpose of the Early Childhood Education and Development Fund is to ensure that every child in Buncombe County has an equal opportunity to thrive during their first 2,000 days, including access to quality early childhood education. Grants are awarded in support of creating new classrooms, supporting capacity/quality, recruiting and retaining qualified teachers, and enhancing the effectiveness of the overall system of early care and education. A list of grantees can be found in Appendix A.

Proposed FY2022 investments in Early Childhood Grants total **\$3,745,440**, an increased investment of \$924,851 from FY2021.

- Literacy Pilot Program - The program will work to develop grade-level, capable leaders by preparing and supporting teens to serve as tutors and role models for younger students, resulting in improved literacy outcomes for both. The focus will be on reducing gaps in education among racial lines.

Proposed FY2022 investments in Literacy Pilot Program is **\$255,000**.

- Strengthen Poll Worker Training – Provide voters a better experience by increasing training time, redesigning materials and supplies, shifting from general to job specific training, creating a learning management system, and adding inclusiveness/equity training. Issue post training survey to monitor training effectiveness. Work with the parties to make poll worker appointments in 2021, and leverage the list of people showing interest in 2020 to expand recruiting efforts.



Proposed FY2022 investments in Strengthening Poll Worker Training are **\$18,650** in operating dollars and a new **Elections Training Specialist** position in salary and benefits of **\$90,432**.

- Expand Preschool Outreach Program (POP) Services - The Library will expand the Preschool Outreach Program (POP) by increasing the quality, availability, and use of its curriculum kit and story bag collection; enhancing volunteer recruitment and management; and increasing classroom book-crate circulation. Library staff will audit existing materials, as well as create new curriculum kits for classroom use, for relevancy and application to NC Curriculum standards through an equity lens. Community volunteers will continue to engage with childcare centers to provide high quality, early literacy programs.

Proposed FY2022 investments in Expanding POP Services total **\$24,000**.

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

- Expanding Conservation Easements - The County proactively works with landowners to place conservation easements on farmland and other environmentally sensitive tracts of land. In support of the Strategic Plan, Buncombe County will increase the investment in this program to initiate 19 easements covering 1,000 acres.

Proposed FY2022 investment in Expanding Conservation Easements totals **\$750,000** and a new **Farmland Preservation Program Coordinator** position in salary and benefits of **\$76,732**.

- Blue Horizons Project – This initiative supports weatherization and renewable energy for low and moderate-income residents in Buncombe County. It aims to reduce energy burden and increase access to renewable energy options in our community.

Proposed FY2022 investment in Blue Horizons Project totals **\$125,000**.

- Alternatively Fueled Vehicles – To further the County's efforts to reduce greenhouse gas emissions, the FY2022 recommended budget includes funding for vehicle replacements. Almost 74% of FY2022 spending on vehicles will be to purchase vehicles that are alternatively fueled.

Proposed FY2022 investment in Alternatively Fueled Vehicles totals **\$1,285,665**.

- Landfill Cell 6 Gas Collection and Control System – This project will expand gas capture infrastructure to allow for more efficient collection and control of landfill gas in our most active Municipal Solid Waste (MSW) cell, and will work to reduce greenhouse gas emissions and improve local air quality.

Proposed FY2022 investment in Landfill Cell 6 Gas Collection and Control System totals **\$350,000**.

- Solarize Asheville Buncombe - The County is investing in this community group purchasing campaign to help lower the up-front costs of renewable energy for homeowners. The County's investment specifically focuses on increasing access to solar for households of low income and Black, Indigenous and People of Color (BIPOC) in the County.

Proposed FY2022 investment in Solarize Asheville Buncombe totals **\$25,000**.

- Solar Panels on County Buildings (Phase 2) –The goal of this project is to reduce greenhouse gas emissions as well as to provide long-term utility cost savings for the County. Phase 2 will add solar panels to the East Asheville Library, which is a solar ready construction and the Firing Range at the Public Safety Training Center.

Proposed FY2022 investment in Solar Panels on County Buildings (Phase 2) totals **\$400,000**.

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

- Building Emergency Medical Services (EMS) Capacity – In order to meet increasing demand for EMS across the County while improving quality of service and meeting standard response times, we are investing in increasing the size of the ambulance fleet, training, staffing capacity, upfitting current ambulances with new stretchers, and equipment maintenance.

Proposed FY2022 investment in Building EMS Capacity represents an increase of **\$1,105,798** consisting of increased training, supplies and maintenance, Capital Outlay, a new **EMS Training Officer**, and increasing the size of our support pool of as-needed paramedic staff.

- Public Health Clinical Services Expansion - Pre-pandemic, Health and Human Services (HHS) had been on a three-year plan to increase capacity in clinical services to the community due to events like chicken pox outbreak, Legionnaire's disease outbreak, and vaccine hesitancy among parents of young children. The pandemic has only increased our need to be well resourced with nurses to respond to disease outbreaks and attend to the sustained public health of Buncombe County. To continue our efforts, two existing vacant full-time employees (FTEs) from the Economic Services Division will be repurposed to serve as Public Health Nurses.

Proposed FY2022 investment in Public Health Clinical Services Expansion totals **\$159,339**.

- Increasing Access to Public Transportation – Transportation will target specific eligible participants, geographically proximate service areas for Mountain Mobility, and increase ridership through community outreach campaigns and marketing. Further guidance and goals, policies and objectives coalescing with this initiative will be examined through the comprehensive planning process.

Proposed FY2022 investment in Increasing Access to Public Transportation totals **\$56,000**, which is part of a General Fund transfer to the Transportation Fund.

- Community Paramedicine – Emergency Services began a grant-funded Community Paramedicine pilot in FY2021. This team, consisting of a program manager and three community paramedics, supplement traditional Emergency Medical Services (EMS) by responding to individuals experiencing substance use crises or actively overdosing to offer services and connect clients to peer support and treatment options. The service will require County fund investment to continue when the grant expires in December 2021.

Proposed FY2022 investment in Community Paramedicine totals **\$240,515** (four new County funded positions, a Program Manager and three Community Paramedics from January-June 2022)

- Pre-Trial Screeners - As part of Buncombe County's strategic goal to reduce the jail population and enhance public safety, the County will support three currently grant-funded positions (one full-time, two part-time) in the General Fund when the Safety and Justice Challenge grant expires in January 2022.

Proposed FY2022 investment in Pre-Trial Screeners total **\$58,724** (three new County funded positions from February-June 2022)

- Health Promotion Supervisor - HHS has been rebuilding the population health service array over the past three years by restoring Care Management programs for children and the Community Health Assessment process from outside contractors, adding a robust Opioid Response in partnership with community members, and focusing on health equity. This has created the need for a team leader to coordinate the various aspects of health promotion and assessment. This position is being repurposed from an existing vacant FTE in the Quality Assurance Section.

Proposed FY2022 investment in Health Promotion Supervisor totals **\$96,393**

- Community Recreation Grants - Provide funding to qualified organizations within Buncombe County interested in working with our Department through the promotion of recreational fitness, health and wellness initiatives as well as community based activities and capital improvements that increase recreational opportunities for the communities served. A list of grantees can be found in Appendix A.

Proposed FY2022 investment in Community Recreation Grants total **\$100,000**

- Code Purple Sheltering – HHS is collaborating with the City of Asheville and a community shelter agency to provide much-needed low barrier Code Purple sheltering to ensure that this population can stay warm during extreme cold conditions.

Proposed FY2022 investment in Code Purple Sheltering totals **\$40,000**

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

- Affordable Housing Near Transportation and Jobs - Evaluate existing and potential programs and incentives that encourage affordable housing development along transportation corridors and in areas where adequate public infrastructure exists. Initiate a vigorous, citizen engaged and policy focused comprehensive planning process. Further guidance and goals, policies and objectives coalescing with this initiative will be examined through the comprehensive planning process. A list of this year's identified projects can be found in Appendix A.

Proposed FY2022 investment for new Affordable Housing projects includes \$1,461,845 plus an \$850,000 commitment to the East Haven project for a total of **\$2,311,845** transferred to the Special Projects Fund and a new **Community Development Analyst** position **\$52,593** (beginning in January 2022)

- 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. New economic development announcements in FY2022 are projected to create \$700M in capital investments and add 1,000 jobs averaging approximately \$35 per hour.

Proposed FY2022 investments for companies who are eligible for grants this year are:

- BorgWarner Turbo Systems, LLC **\$80,000**
- General Electric Company and Unison Engine Components, Inc. **\$496,333**
- Ingles Markets, Inc. **\$170,000**
- New Belgium Brewing Company, Inc. **\$650,000**
- Pratt & Whitney **\$2,700,000**

## Foundational Focus Areas

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



- Racial Equity Action Plan - The efforts of the Diversity and Inclusion Workgroup have yielded a thoughtful Racial Equity Action Plan that will require resources to implement and execute effectively Countywide. The County Manager's office will establish an Equity Officer while training, facilitation and planning will be funded through the Diversity, Equity and Inclusion program.

Proposed FY2022 Investment in the Racial Equity Action Plan totals **\$101,500** and a new **Equity Officer** position **\$166,507**

- Isaac Coleman Grants - Named for social justice champion Isaac Coleman, the Isaac Coleman Economic Community Investment Grant program calls for targeted investments in our communities that are currently working toward eliminating racial disparities and to champion equitable opportunity. Grants through this program are recommended for a three-year period with annual renewal subject to project performance and budget availability. FY2022 will be year two of the three-year grant cycle. A list of grantees can be found in Appendix A.

Proposed FY2022 investment in Isaac Coleman Economic Community totals **\$500,000**

- Tipping Point Grants - These are small grants for nonprofits to amplify community efforts. Actions will stack positive factors while offloading negative factors, thus reaching a *tipping point* toward greater community resiliency. Projects are focused on ensuring positive place, connecting people, and increasing equitable opportunity. A list of grantees can be found in Appendix A.

Proposed FY2022 investment in Tipping Point Grants totals **\$100,000**

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

- Fleet replacement – Continued funding for our vehicle replacement plan. Using our criteria-based system to assess the useful life of a vehicle, I am recommending the replacement of 22 Sheriff's vehicles, two ambulances, four SUV's and a truck for Emergency Services and one Environmental Health truck in FY2022.

Proposed FY2022 investment in Fleet Replacement is **\$1,745,056** (this includes the amount discussed for alternatively fueled vehicles)

- Community Survey – The Community Survey will provide the County with critical baseline data collection about how the community views our service delivery in order to better implement the Strategic Plan. Additionally, the survey will support equity efforts by breaking down this data so we can see responses to each question by geographic and demographic groups

Proposed FY2022 investment in the Community Survey totals **\$50,000**

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

- Supporting the Growth of Our Community – Development and growth in Buncombe County continues at an unabated rate. To meet this extraordinary demand, the following positions are recommended:
  - Code Enforcement Officer (Planning)
  - Fire Marshal (Emergency Services)
  - Tax Clerk (Tax Assessment)
- Safety and Service at our Libraries – Recent analyses conducted by Performance Management and the Comprehensive Facilities Assessment highlighted significant deficiencies in library staffing resulting from years of reductions. To reverse this trend, the Library has developed a multi-year plan to restore staffing levels in order to ensure safety and effective service across the library system. I am recommending nine new part-time Library Assistant positions for FY2022 as a next step toward reaching the Library’s staffing goals, continuing the strategy of prioritizing locations with the greatest staffing needs.
- County Administration Support – As our County services expand, so does the need to support them in Administration. Recommended in this budget are the following positions in the General Government function:
  - Accountant (Finance Department)
  - Auditor (Internal Audit Department)
  - Administrative Coordinator (Legal and Risk Department)

## Capital Planning

We have developed a robust Capital Improvement Plan (CIP) and the Budget Department facilitates our annual Capital Review Process. The Capital Review team received presentations on 22 potential general fund projects and scored those projects using criteria established last year. Ten of these projects (one mainly funded by the 911 fund) were put forward to the County Manager for consideration. Furthermore, the Comprehensive Facility Assessment identified two additional projects.

For FY2022, the following Capital and Information Technology amounts are recommended:

CIP projects totaling **\$5,764,445**

- Debt service projects **\$3,534,029**
  - Administration Building Envelope Repair **\$2,458,869**

- Lake Julian Bathroom Additions **\$674,160**
- Solar Panel Installation Phase 2 **\$400,000**
- Pay-Go projects **\$866,801**
  - Building Automation System for Detention Center **\$174,052**
  - Accessible Boat Launch at Lake Julian Park **\$40,000**
  - Buncombe County Sports Park Dog Park **\$80,500**
  - Lake Julian Paddle Boat Replacement **\$88,000**
  - New Restroom Facility for Sports Park **\$159,000**
  - Owen Park Playground Upgrade **\$125,249**
  - Planning for Forward Facing Building **\$200,000** (Facility Plan)
- Public Health federal funding **\$150,000**
  - Mobile HHS Unit
- Excess 2015 Debt Proceeds **\$1,213,615**
  - FY22 40 Coxe Interior Renovation (Facility Plan)

Capital projects funded by other funds:

- 911 Fund **\$700,000**
  - Backup 911 Center
- Enterprise Fund Projects **\$4,315,747** (detailed in Solid Waste Disposal Fund)

This year, we will contribute **\$645,000** to Greenways with \$500,000 to the Woodfin Greenway, \$120,000 to the Enka Heritage Greenway (a portion of the Enka Destination Grant), and \$25,000 to the Sidewalks Fund. The contributions to the Woodfin Greenway and the Enka Heritage Greenway complete the County's current fiscal commitment to those projects.

The Information Technology (IT) Governance Committee (ITGC) evaluated all IT project requests in excess of \$5,000. The ITGC proposed 10 projects in FY2022 for a total cost of \$737K with recurring costs of approximately \$350,000 per year.

- Information Technology needs approved by ITGC totaling **\$548,351** in General Fund
  - Office365 Backup Solution **\$50,000**
  - Cobblestone Vendor Gateway **\$18,000**
  - Public Records Request Management Tool **\$30,000**
  - PowerBI Cloud Service **\$46,000**
  - Enterprise Budgeting Tool **\$318,351**
  - Community Engagement Platform **\$50,000**
  - Online Customer Relations Portal **\$25,000**
  - Papercut Print Release Terminals – Libraries **\$11,000**
- One software approved subsidized by the 911 Fund:
  - Emergency Fire Dispatch Protocols Tool **\$173,731**
- One software grant-funded:



- Inter-Departmental Case Management System **\$15,000**

## Other Annual Funds

Solid Waste Disposal Fund – The Solid Waste Department has worked with the Budget Department to develop a five year Capital Improvement Plan. In Year 1 of the plan, the fund will subsidize the following Capital Projects and Outlay in FY2022:

- **Pay-Go:**
  - Compost Feasibility Study **\$100,000**
  - MSW Landfill Cell 6 Gas Collection and Control System Expansion **\$350,000**
  - New Floor Trailer for Transfer Station hauling **\$100,000**
  - New Semi-Trucks (6) for Transfer Station hauling **\$845,000**
  - Off-Road Dump Truck **\$465,000**
- **Debt Financing:**
  - Landfill Engineering Cell 7 MSW Construction - **\$15.1 million over seven years (\$2.2MM in FY2022)**
  - Landfill Phase 7 Construction and Demolition - **\$2 million over seven years (\$288,911 in FY2022)**

Reappraisal Reserve Fund – The County’s property reappraisal occurred in FY2021 the associated costs were paid from the fund. The next reappraisal is currently scheduled for FY2025 and the fund will cover related expenditures. The annual transfer establishes fund balance to cover anticipated expenses related to the reappraisal. The FY2022 recommended transfer of \$237,000 will cover anticipated expenses for FY2022 and build fund balance for the anticipated FY2025 reappraisal.

Insurance and Benefits Fund – The County experienced a significant decrease in healthcare claims costs during plan year 2020 (calendar year 2020). This was primarily due to reduced use of healthcare services (driven by the COVID-19 pandemic) and ongoing plan enhancements, such as a new drug formulary and physical therapy services. The County anticipates relatively stable claims costs during plan year 2021 (calendar year 2021). This trend reduced the County’s overall contribution to health insurance by approximately \$900,000. The insurance & benefits fund covers health and dental insurance, the employee health clinic, Medicare premiums, property, liability, and unemployment insurance, and workers’ compensation. Combined, the General Fund transfer for these expenditures decreased by approximately \$650,000 in FY2022 to \$34.7 million.

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, the Air Quality Board approves their budget.





## Closing

This FY2022 recommended budget is presented for your review and consideration as you develop an adopted budget. Our goal was to prepare a recommended budget that advances your strategic goals, provide a sustainable tax rate (48.8 cents, 2.0 cents above revenue-neutral) and continue to deliver the excellent level of service that our residents have come to expect. Over the next year, we will work together to pave the path to recovery and renewal for Buncombe County.

I am thankful for the staff of Buncombe County Government and their commitment to delivering the highest level of services to our community. I must acknowledge them and their actions that make our work possible every day.

I wish to extend my personal gratitude for the sustained efforts and persistence 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 2022 Fiscal Year.

I truly value all of your feedback and support. I am hopeful to hear from you in the days ahead as you review the information attached to this message.

Respectfully submitted,



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

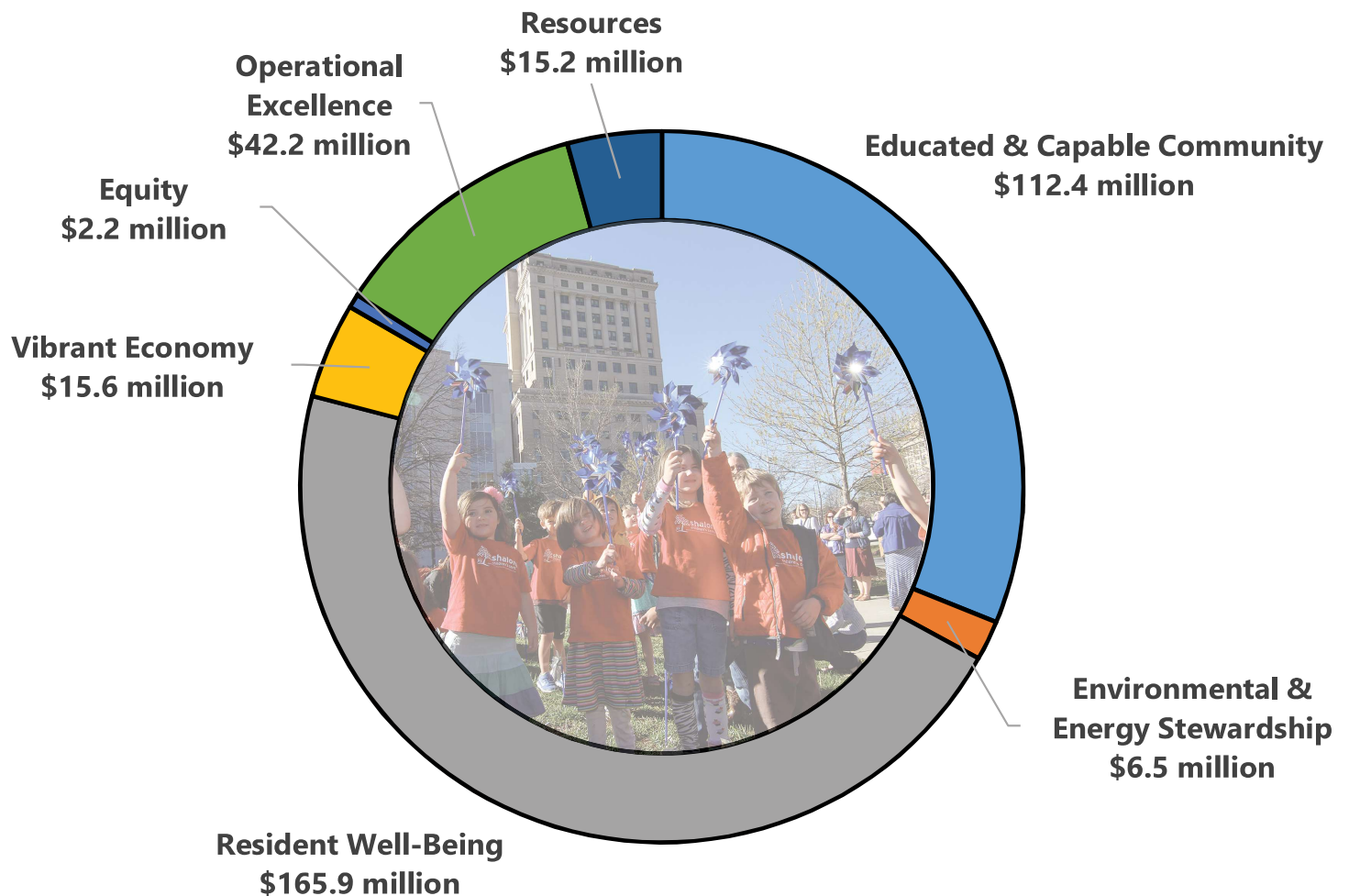


# Budget by Focus Area

As the County focuses its efforts on furthering the goals and initiatives of the Strategic Plan, steps are being taken to align the budget with the Strategic Plan focus areas. The graph below shows the General Fund budget and the best representation of which focus areas the budget aligns with. Further refinement will take place over the next few years as updated budget tools are acquired and the County transitions to priority-based budgeting practices. This refinement will allow the County to see how its budget supports the Strategic Plan Focus Areas as well as guide future budgetary decisions that will continue the progress of its goals and initiatives.

The breakdown presented takes several factors into consideration, including:

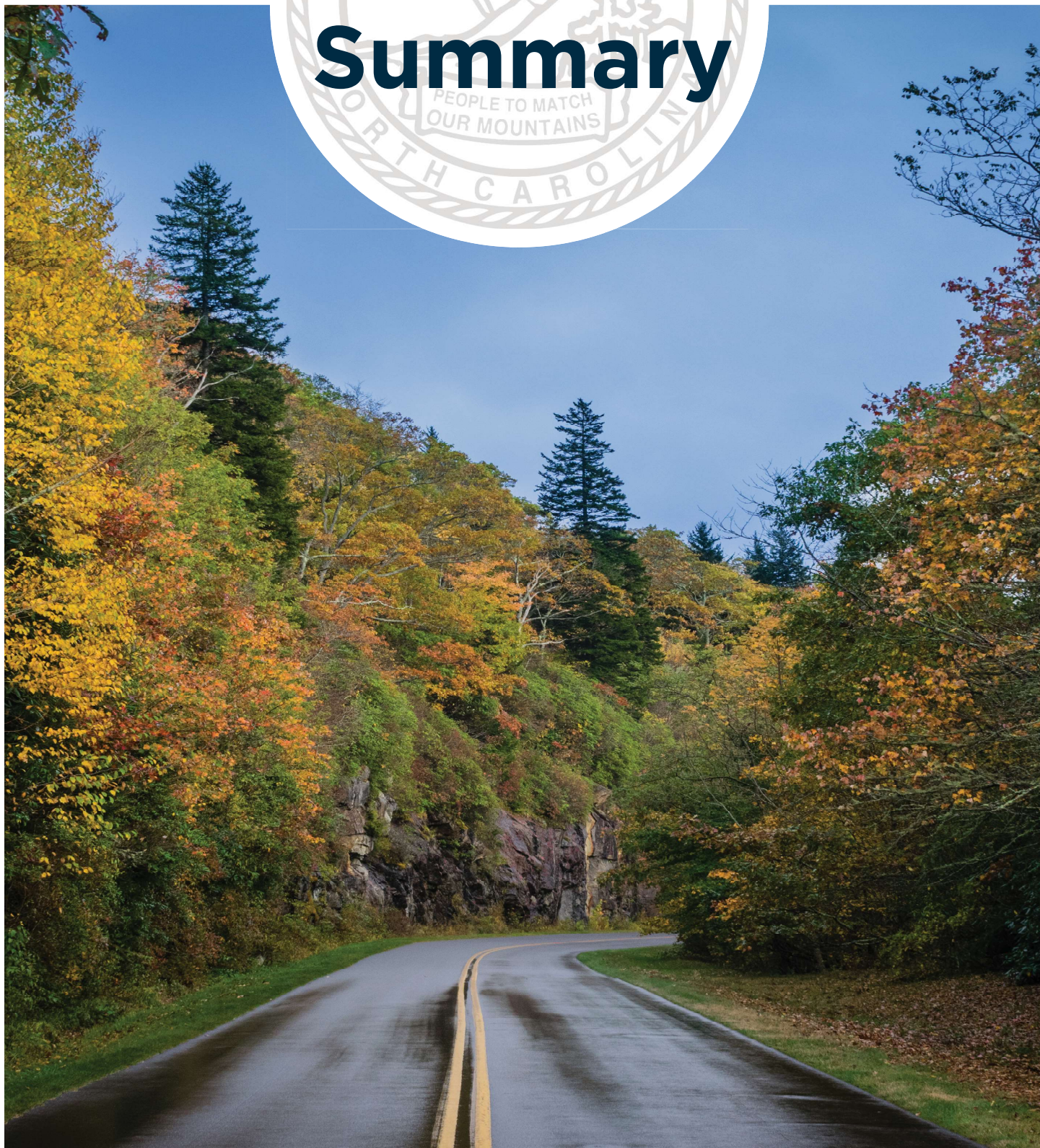
- Buncombe County Strategic Plan – Buncombe 2025
- Departmental Business Plans
- Focus Area Work Groups
- Percentage breakdowns of departmental budgets into focus areas – provided by departments prior to the FY22 budget retreat
- Identification of personnel requests into focus areas provided by departments as part of their FY22 budget requests







# Executive Summary







# Revenue-Neutral & Reappraisals

## Overview

Buncombe County completed the FY2021 property revaluation process (reappraisal). The process requires real property values to be reappraised as of January 1, 2021. This means property tax bills based on the new values will be assessed in FY2022 (July 1, 2021 - June 30, 2022).

As part of the process, Buncombe County calculates the revenue-neutral tax rate (RNTR). Per North Carolina General Statute 159-11(e):

*"The rate that is estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no reappraisal had occurred."*

Diagram 1: Tax Calculation

$$\begin{aligned} & \frac{\$200,000}{100} * \$0.529 \\ &= \$2,000 * \$0.529 \\ &= \$1,058 \end{aligned}$$

Simply put, the RNTR is the tax rate needed to produce the same revenue as under the former tax valuations. The RNTR is adjusted to include a historical growth factor, which is the average annual growth since the last reappraisal excluding any "unnatural growth", such as annexations or large property transfers.

## How the Revenue-Neutral Tax Rate is Calculated

Property taxes are set as the tax rate per \$100 of value. For FY2021, Buncombe County's tax rate was 52.9¢ for every \$100 of property owned. A \$200,000 home would be assessed at \$1,058. (Diagram 1).

The RNTR is not calculated per property. This means a property owner may pay more or less in property taxes following a reappraisal, even at the RNTR. The effects on individual properties depend on the new valuations, which are based on localized market value.

Diagram 2: RNTR Calculation (A)

$$\frac{\text{Prior year revenue} * 100}{\text{Total reassessed property value}} * \text{Historical Growth Factor}$$

Diagram 3: RNTR Calculation (B)

$$\begin{aligned} & \frac{\$216,962,284 * 100}{\$48,026,332,725} * 103.57\% \\ &= 46.8\text{¢} \end{aligned}$$

The RNTR is calculated using total Buncombe County property tax revenue. The calculation is shown in Diagrams 2 and 3.

The Revenue Neutral Tax Rate for Buncombe County in FY2022 is 46.8¢.



# Total County Funds

The total recommended operating budget for Buncombe County in fiscal year 2022 is \$510,371,830. The largest fund is the General Fund, which is the County’s main operating fund. The General Fund budget total is \$359,953,720, an increase of 3.7% from the FY2021 amended budget. The increase is driven by new positions, spending on maintenance deferred by the COVID-19 pandemic, and investment in Buncombe 2025 Strategic Plan Goals.

The next largest group of funds is the Special Revenue Funds. The total operating expenditures for these funds are \$97,240,498, an increase of 58% from the FY2021 amended budget. This increase results from the addition of new funds and accounts created in response to Governmental Accounting Standards Board (GASB) Statement 84.

The Enterprise Funds have recommended expenditures of \$12,977,147. This is an increase of 17.4% from last year’s amended budget. The Solid Waste Fund increase of \$1,879,966 is primarily for capital expenditure needs.

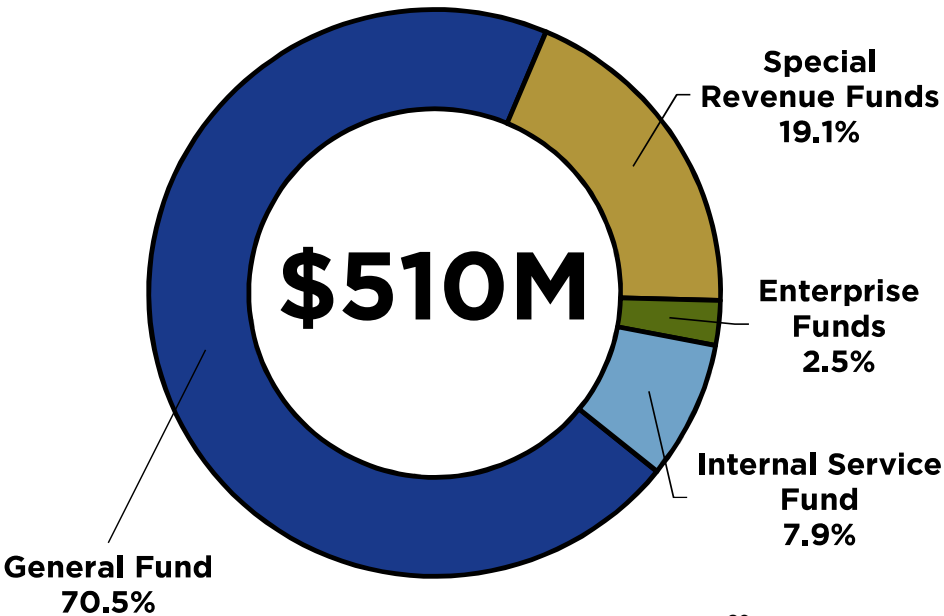
The recommended budget for the Internal Service Fund includes expenditures of \$40,200,465 and are for County commercial liability programs and the operations of its self-insurance, group health, dental, workers’ compensation, unemployment, Local Government Employees Retirement System stabilization, and general liability programs.

**General Fund**  
\$359,953,720

**Special  
Revenue Funds**  
\$97,240,498

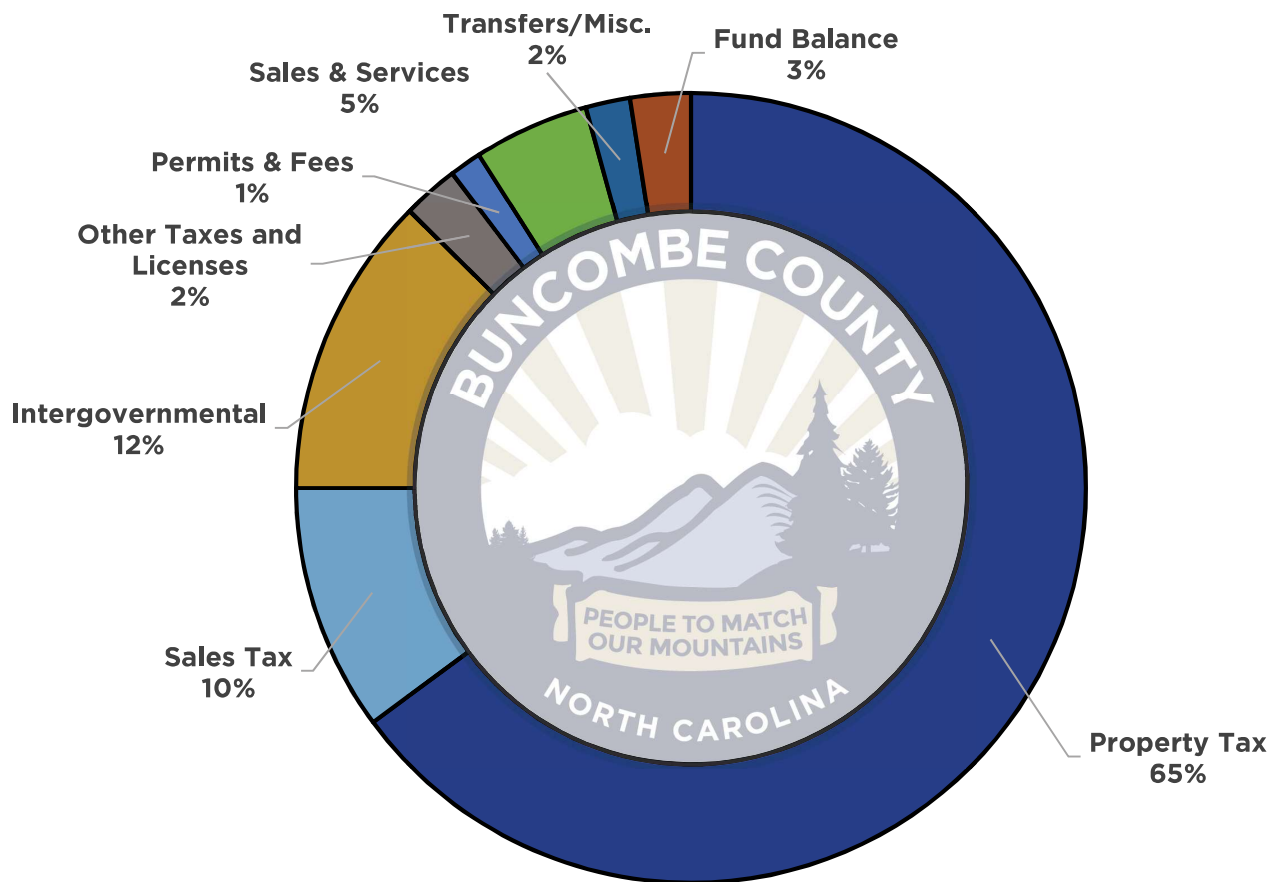
**Enterprise  
Funds**  
\$12,977,147

**Internal  
Service Fund**  
\$40,200,465



# General Fund

## Where Does the Funding Come From?



Primary Revenue Sources*	2018/19 Actuals	2019/20 Actuals	2020/2021 Amended	2021/22 Budget	% Change from FY 2021 Amended
Property Tax	\$ 198,764,492	\$ 206,786,990	\$ 212,211,847	\$ 233,596,662	10.08%
Sales Tax	\$ 32,293,168	\$ 32,468,456	\$ 30,068,224	\$ 36,344,931	20.87%
Intergovernmental	\$ 45,715,081	\$ 46,941,911	\$ 47,468,254	\$ 44,525,327	-6.20%
Other Taxes and Licenses	\$ 8,605,531	\$ 7,623,716	\$ 8,133,500	\$ 8,286,000	1.87%
Permits & Fees	\$ 4,350,929	\$ 4,704,686	\$ 3,854,000	\$ 4,707,000	22.13%
Sales & Services	\$ 17,707,551	\$ 17,051,969	\$ 17,057,201	\$ 17,043,251	-0.08%
<b>Total</b>	<b>\$ 307,436,752</b>	<b>\$ 315,577,728</b>	<b>\$ 318,793,026</b>	<b>\$ 344,503,171</b>	<b>8.06%</b>

\*For all revenues, see pg. 42

## Major Revenue Source: Property Taxes

The County's largest revenue source is Property Tax, accounting for 65% of the General Fund. By law, the budget for property tax revenues is limited by the prior year's rate. The FY2022 budget estimate for Property Tax is based on a 99.5% collection rate. In total, Property Tax is budgeted at \$233,196,662, which also includes \$100,000 for prior year property tax collection and \$300,000 for property tax late payment interest.

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

# Fiscal Year: 2022

Tax Year: 2021

(Estimated Taxable Value as of 4/15/21)

## FY2022 Recommended Tax Rate

Real Property \$41,926,201,034

Personal Property 2,513,981,756

Public Service Companies 1,038,671,669

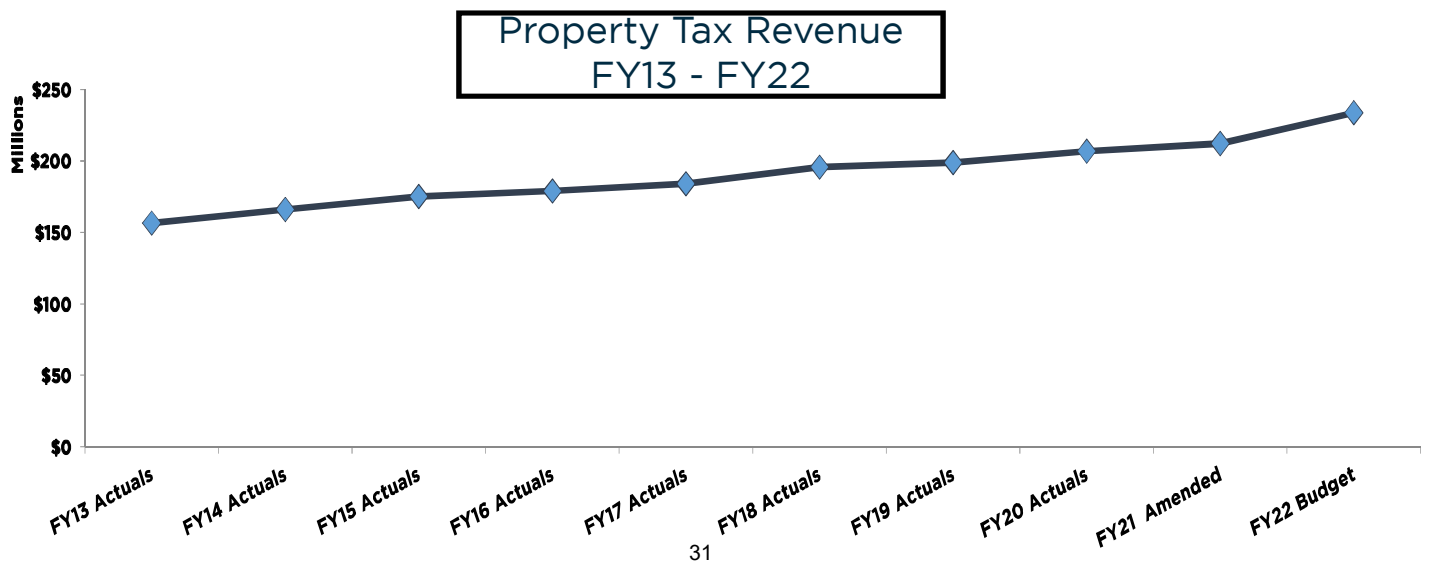
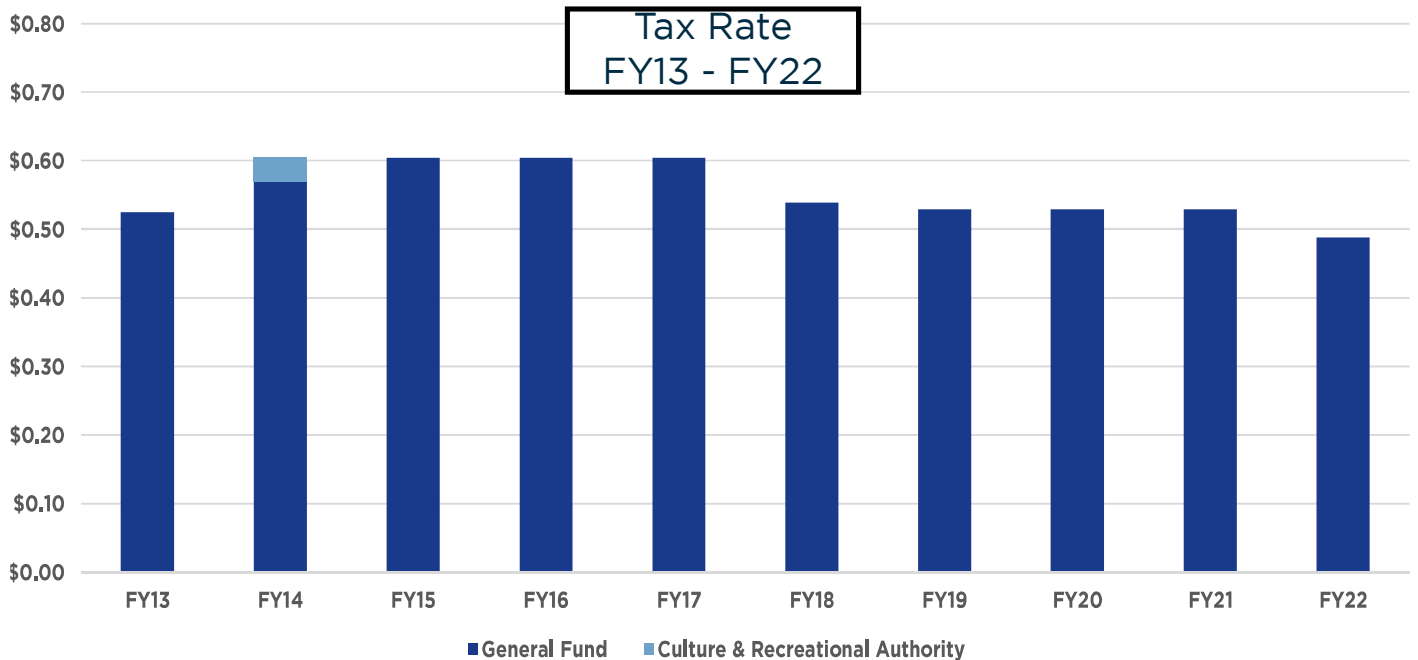
Registered Motor Vehicles 2,547,478,266

# 48.8¢

per \$100 of property value

**Total Basis \$48,026,332,725**

Collection Rate 99.50%



# Major Revenue Source: Sales Tax

The FY2022 Sales Tax Revenue estimate is \$36,344,931.

Sales tax can be a volatile revenue source and is further complicated by the reporting process. 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.

For FY2022, the North Carolina Office of State Budget and Management projects low to moderate sales tax growth over projected totals for FY2021.

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.

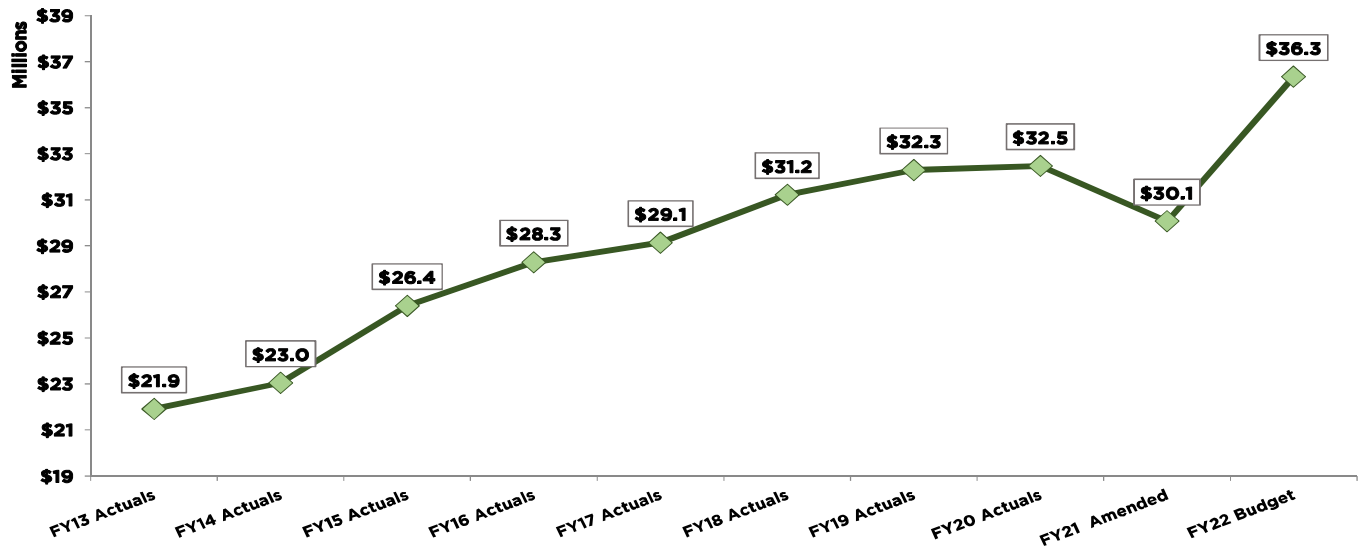
The remaining proceeds from the Article 39 (50%), Article 40 (70%), and Article 42 (40%) sales and use taxes are allocated among the municipalities, fire districts, and County on the ad valorem or tax levy basis. The ad valorem basis distributes sales tax revenues based on relative property tax levies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

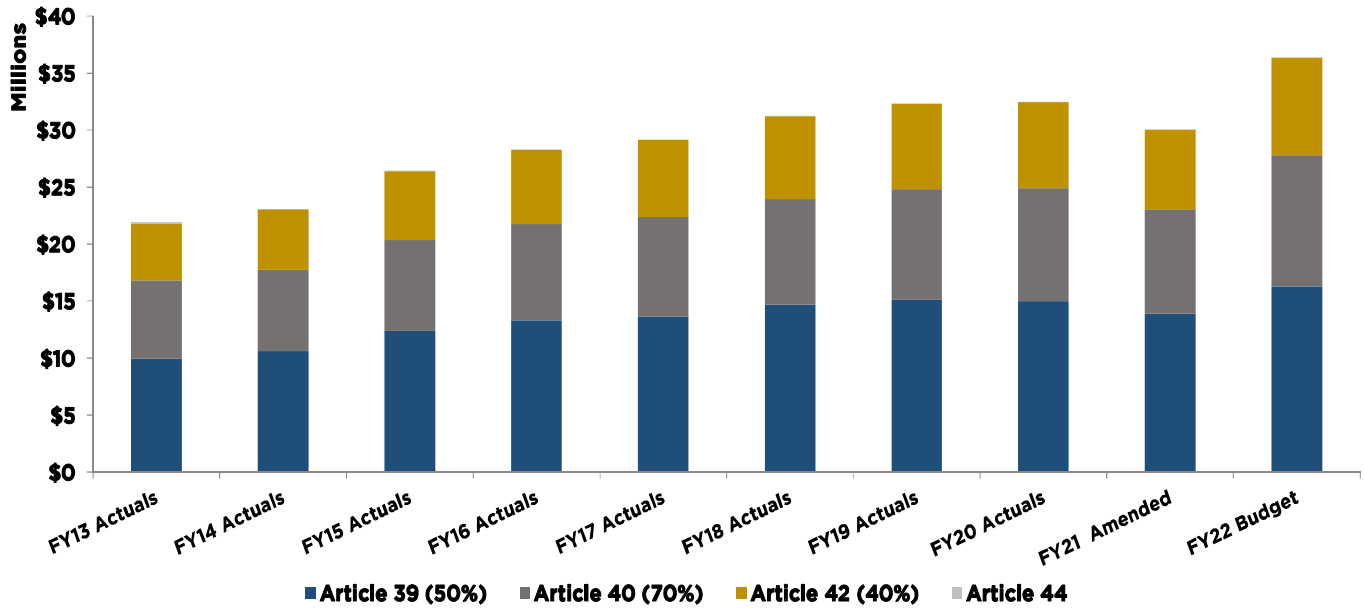


Article 42 (60%) sales tax revenue from the General Fund to the Public Schools ADM Capital Project Fund, prior year sales tax data presented in this annual budget report excludes these articles. Capital projects are budgeted using Capital Project Fund Ordinances.

**Total Sales Tax Revenue  
FY13 - FY22**



**Sales Tax Revenue by Article  
FY13 - FY22**

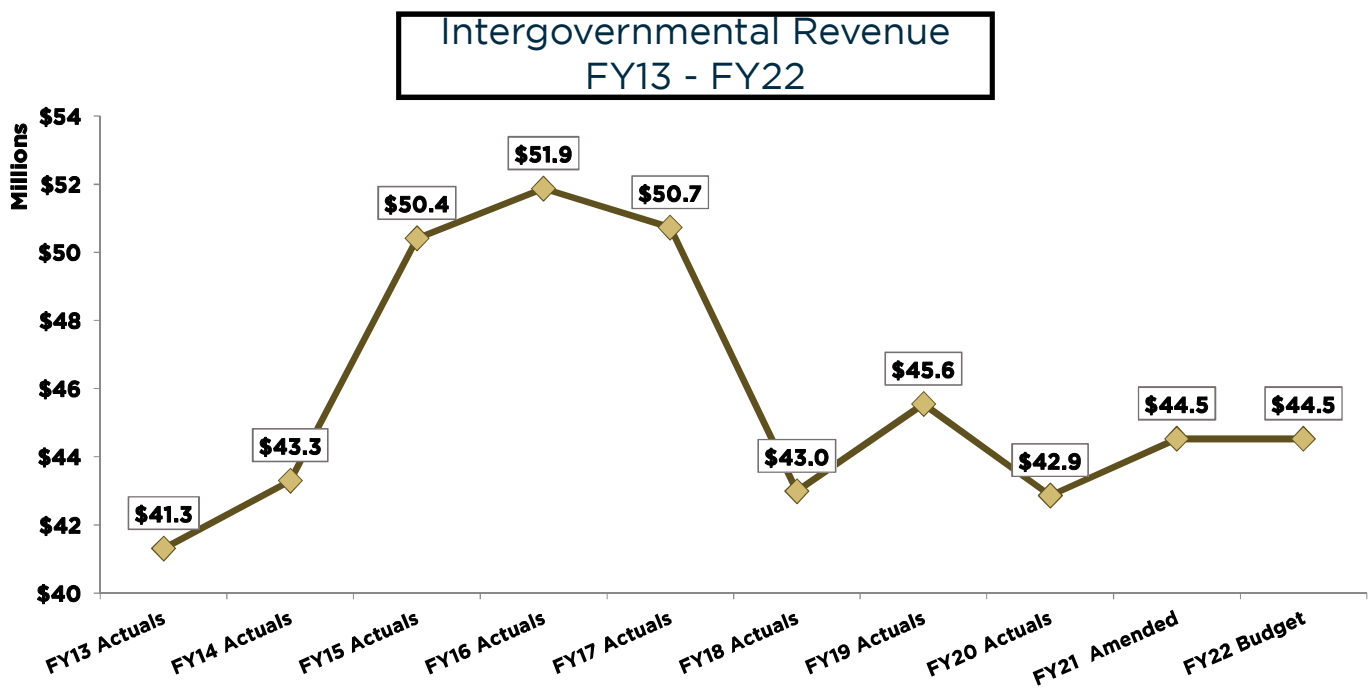


Article	County Share	FY2019 Actual	FY2020 Actual	FY2021 Amended	FY2022 Budget	Growth Over FY21
39	50%	\$15,081,359	\$14,958,026	\$13,882,027	\$16,296,160	17.4%
40	70%	\$9,741,847	\$9,954,565	\$9,161,617	\$11,505,209	25.6%
42	40%	\$7,469,466	\$7,553,687	\$7,024,580	\$8,543,562	21.6%
44	0%	\$496	\$2,178			
	<b>Total</b>	<b>\$32,293,168</b>	<b>\$32,468,456</b>	<b>\$30,068,224</b>	<b>\$36,344,931</b>	<b>20.9%</b>
46	0%	\$13,671,315	\$13,915,008	\$12,731,881	\$14,867,880	16.8%

## Major Revenue Source: Intergovernmental

Intergovernmental revenues include grants and payments from federal, state, and other local governmental units. Intergovernmental revenues are adopted at \$44,525,327 and account for 12% of General Fund revenues.

Most of this funding (\$33,594,585) is in federal and state allocations for the Social Service Department (DSS) and Direct Assistance division in FY2021-2022. Public Health is also expected to receive \$4,532,402 in state and federal revenues. An additional \$2.1M is budgeted for revenue from local governments for services provided by Identification Bureau, Sheriff's Office, and Emergency Services. As grants are realized throughout the year the budget is amended to reflect the increased revenues; Public Health received \$3.2M in FY2021 for pandemic response.



# Other Revenue Sources

## Other Taxes & Licenses

This revenue source, representing 2% of the recommended budget, includes \$6,000,000 for the real property transfer tax (excise tax) and \$1,426,000 for video programming taxes. The rental car tax is budgeted at \$600,000, heavy equipment rental tax at \$250,000, and privilege license tax at \$10,000 for FY2022.

## 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 \$4,707,000, of the General Fund revenue. Permits and inspections make up 59% 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 FY2022, recommended General Fund revenues for sales and services are estimated at \$17,043,251, a slight decrease from the FY2021 amended budget. Sales and Services represent 5% of the total General Fund recommended budget. Highlights include \$2.6M for Public Health, \$5.2M for Emergency Services, \$2.8M for the Detention Center, \$1.4M for Tax Collections, and \$2.2M for rental income.

## Other Revenues

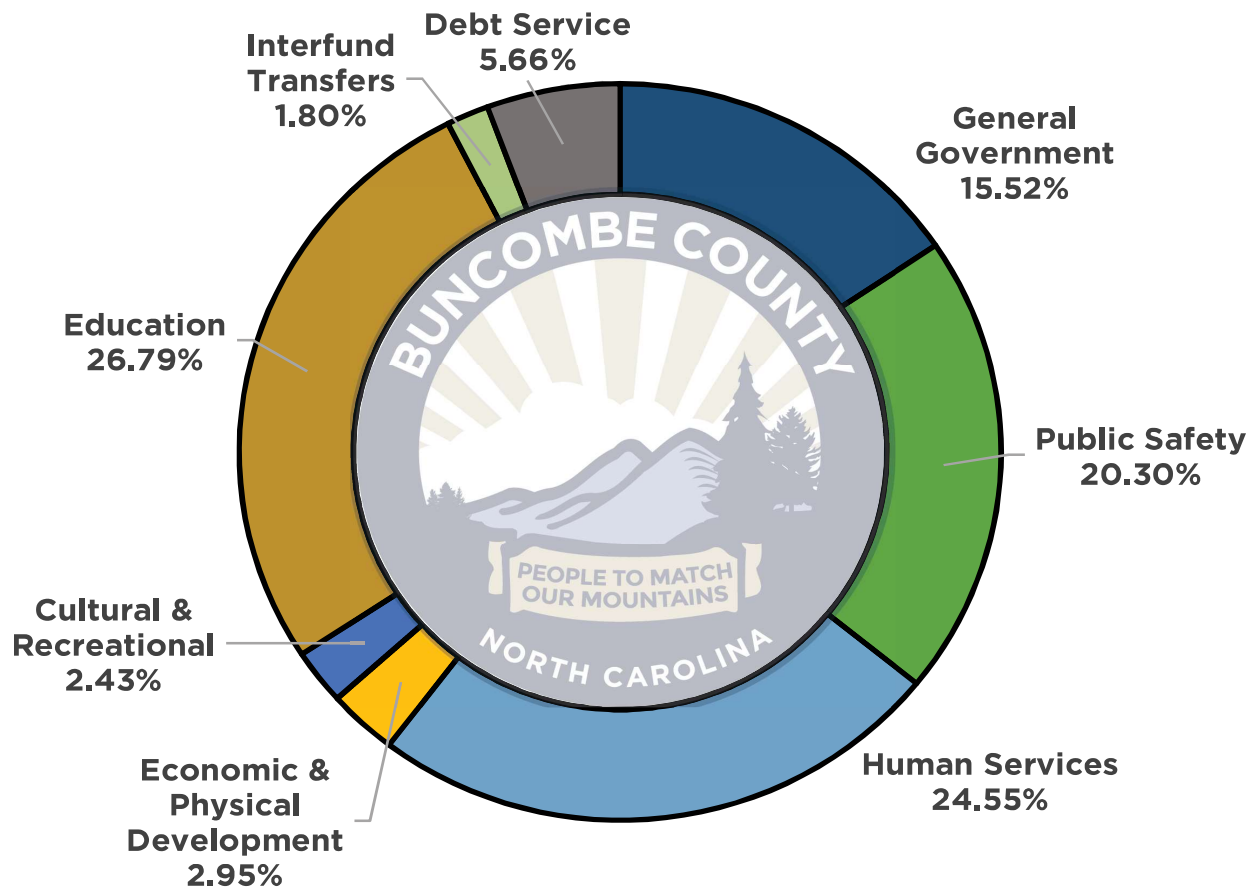
These revenues include investment earnings, indirect cost charges, proceeds of capitalized leases, donations, and sale of assets. Additionally, other revenues include transfers from other funds and bond proceeds. In total, other revenues are recommended at \$6,547,096.

## Fund Balance

In the General Fund, \$8,903,453 of fund balance is appropriated in the FY2021-2022 Recommended Budget. This accounts for 2.5% 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.

# General Fund

## Where Does the Funding Go?



The Buncombe 2025 Strategic Plan served as the basis for the FY2022 budget. County management worked for the inclusion of deferred needs as a result of the COVID-19 Pandemic with the strategic focus areas. The strategic focus areas are:

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

However, per statute, Buncombe County's recommended budget is presented by functional area. The FY2022 budget keeps the focus on core services: Education, Human Services, and Public Safety. These core services account for over 72% of the total FY2022 budget.

- Education - \$96,429,713  
The FY2022 Recommended Budget includes \$71,854,796 for Buncombe County Schools and \$13,059,877 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 FY2022 Asheville-Buncombe Technical Community College budget is \$7,275,600. Pre-K support totals \$3,745,440.

- **Human Services - \$88,369,635**  
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 continued investment (an additional \$159,339) in Clinical Services, especially as the pandemic has only increased the County's need to be well-staffed with nurses who can respond to public health crises.
- **Public Safety - \$73,082,103**  
Emergency Services, Sheriff's Office, and Detention Center are the largest components of the Public Safety function. In FY2022, an additional investment of \$1.1 million in Emergency Services will build Emergency Medical Services (EMS) capacity, including increased training, supplies, capital, and new staff. The County is also budgeting to continue a Community Paramedicine program, targeted assistance for individuals experiencing substance abuse, previously funded by a grant.

Some highlights from the other functional areas include:

- Affordable Housing - Interfund Transfer (\$2,311,845)
- Economic Development Investments - Econ. & Physical Development (\$4,096,333)
- Community Survey - General Government (\$50,000)

### Expenditures by Function FY19 - FY22



# Special Revenue Funds

## **Register of Deeds**

### **Automation Fund**

\$159,101

Special Revenue Funds are funds that rely on specific revenue sources that are legally restricted to specified purposes. The total \$97,240,498 represents 19% of the total County recommended budget.

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

## **Register of Deeds**

### **Trust Fund**

\$400,000

The **Register of Deeds Trust Fund** receives and submits revenues collected on behalf of the state.

## **Tax Reappraisal Reserve Fund**

\$198,013

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

## **Occupancy Tax Fund**

\$30,000,000

The **Occupancy Tax Fund** represents revenues generated through the room occupancy tax on hotel and motel rooms, set at 6%. These dollars are used to further develop travel and tourism in Buncombe County, per state statute.

## **911 Fund**

\$569,343

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

## **Special Taxing Districts Fund**

\$56,741,373

The **Special Taxing 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, for Fire Districts and the Asheville City Schools Supplemental Taxing District. (See also Appendix B).

## **Transportation Fund**

\$5,622,537

The **Transportation Fund** represents the County's transportation program, Mountain Mobility, including administration, operation, and any partnerships with outside agencies.

## **PDF Woodfin Fund**

\$778,450

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

## **Forfeiture Fund**

\$271,681

The **Forfeiture Fund** represents dollars received from federal and state forfeiture programs used for law enforcement purposes.

## **School Fines & Forfeitures Fund**

\$2,000,000

The **School Fines & Forfeitures Fund** acts as a pass-through of state-collected fines and forfeitures for our K-12 education partners.

## **Representative Payee Fund**

\$500,000

The **Representative Payee Fund**, also known as the Division of Social Services Trust, are dollars held in trust for foster children.

# Enterprise Funds

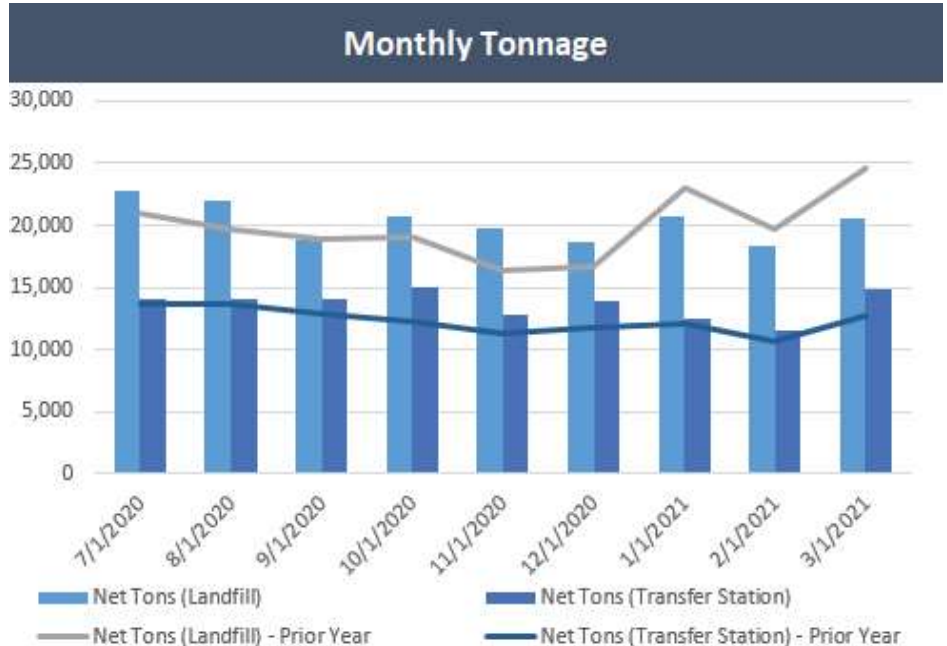
## Enterprise Funds

The total recommended budget for the Enterprise Funds is \$12,977,147. This is a 17% increase from the FY2021 amended budget. The two Enterprise Funds, Solid Waste and Inmate Commissary, are self-supporting through revenues and fees they collect.

## Solid Waste

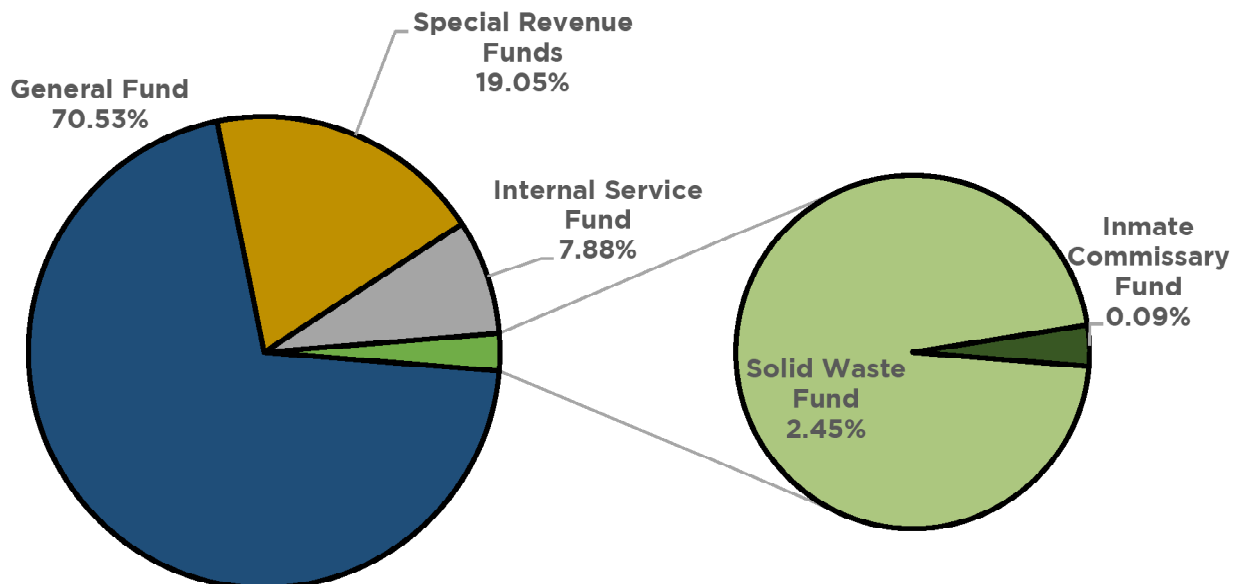
The total recommended budget for Solid Waste is \$12,493,164, a 17% increase from the FY2021 amended budget.

- FY20 MSW Tonnage: 184,319
- FY20 MSW Tonnage Through March: 138,968
- FY21 MSW Tonnage Through March: 142,071
- FY20 Total Tons: 216,811
- FY20 Total Tons Through March: 164,107
- FY21 Total Tons Through March: 167,405



## Inmate Commissary

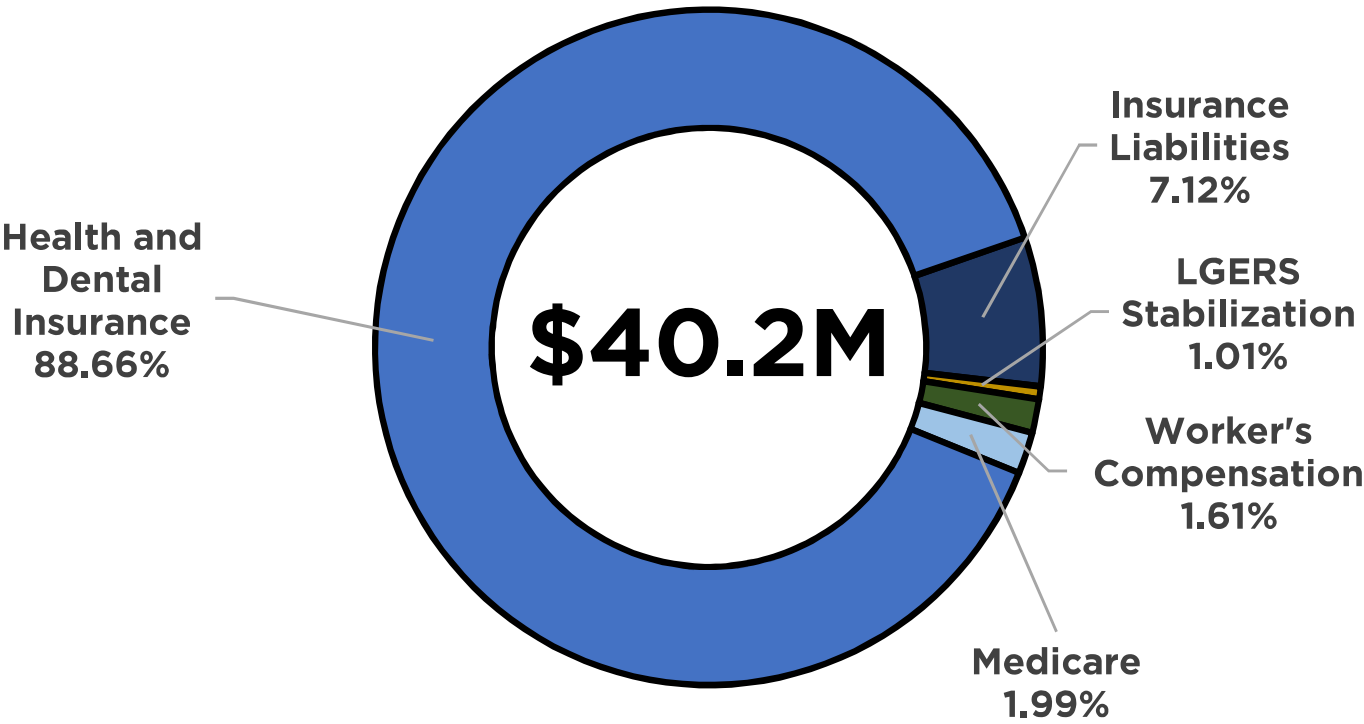
The total recommended budget for Inmate Commissary is \$483,983, which is a 10% increase from the FY2021 amended budget. Revenues for this fund are generated through sales to the inmate population in the County's Detention Center.



# Internal Service Fund

The Internal Service Fund is recommended at \$40,200,465 and was established to account for the County's group health (self insurance), group dental (purchased), workers' compensation, unemployment, State Local Government Employee Retirement (LGERS) contribution, and general liability programs.

<b>Health &amp; Dental Insurance</b>	\$35,639,950
<b>Insurance Liabilities</b>	\$2,863,147
<b>Medicare</b>	\$800,547
<b>Workers' Compensation</b>	\$646,821
<b>LGERS Stabilization</b>	\$250,000



## OPERATING BUDGET SUMMARY: ALL FUNDS

	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
<b>Revenues:</b>				
General Fund	323,014,480	379,570,022	347,087,829	359,953,720
Special Revenue Funds:				
Special Taxing Districts Fund*	29,220,872	32,568,871	35,038,870	56,741,373
Transportation Fund	3,975,565	5,237,318	5,321,753	5,622,537
Emergency Telephone System Fund	760,796	222,380	1,193,375	569,343
Occupancy Tax Fund	25,296,909	20,782,158	18,000,000	30,000,000
Register of Deeds Automation Fund	143,121	155,082	96,353	159,101
Register of Deeds Trust Fund*	-	-	-	400,000
BCAT & Sheriff Forfeitures Fund	368,799	82,318	569,301	271,681
School Fines & Forfeitures*	-	-	-	2,000,000
Representative Payee Fund*	-	-	-	500,000
PDF Woodfin Downtown Fund	663,951	624,496	745,200	778,450
Reappraisal Reserve Fund	726,666	163,334	447,575	198,013
Enterprise Funds:				
Solid Waste Disposal Fund	10,128,755	11,452,808	10,613,198	12,493,164
Inmate Commissary Fund	579,825	510,828	438,991	483,983
Internal Service Fund	35,747,064	38,007,937	43,869,873	40,200,465
<b>Total</b>	<b>430,626,804</b>	<b>489,377,552</b>	<b>463,422,318</b>	<b>510,371,830</b>
<b>Expenditures</b>				
General Fund	310,741,013	376,805,604	347,087,829	359,953,720
Special Revenue Funds:				
Special Taxing Districts Fund*	29,220,872	32,568,871	35,038,870	56,741,373
Transportation Fund	4,082,775	4,585,490	5,321,753	5,622,537
Emergency Telephone System Fund	742,448	737,003	1,193,375	569,343
Occupancy Tax Fund	25,296,755	20,782,158	18,000,000	30,000,000
Register of Deeds Automation Fund	196,050	82,947	96,353	159,101
Register of Deeds Trust Fund*	-	-	-	400,000
BCAT & Sheriff Forfeitures Fund	440,027	168,693	569,301	271,681
School Fines & Forfeitures*	-	-	-	2,000,000
Representative Payee Fund*	-	-	-	500,000
PDF Woodfin Downtown Fund	659,450	628,879	745,200	778,450
Reappraisal Reserve Fund	-	432,630	447,575	198,013
Enterprise Funds:				
Solid Waste Disposal Fund	7,709,410	8,638,904	10,613,198	12,493,164
Inmate Commissary Fund	430,017	486,663	438,991	483,983
Internal Service Fund	35,434,867	33,491,691	43,869,873	40,200,465
<b>Total</b>	<b>414,953,685</b>	<b>479,409,534</b>	<b>463,422,318</b>	<b>510,371,830</b>

\* indicates a new fund or a substantial change for FY2022 resulting from GASB 84.

All amounts and calculations referring to the FY2021 Amended Budget within this document are based on the FY2021 Amended Budget as of April 1, 2021.



## RECOMMENDED BUDGET SUMMARY ALL FUNDS - REVENUES

Summary of County Funds	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
<b>General Fund</b>				
Property Tax	198,764,492	206,786,990	212,211,847	233,596,662
Local Option Sales Tax	32,293,168	32,468,456	30,068,224	36,344,931
Other Taxes	8,605,531	7,623,716	8,133,500	8,286,000
Intergovernmental	45,715,081	46,941,911	47,468,254	44,525,327
Permits & Fees	4,350,929	4,704,686	3,854,000	4,707,000
Sales & Services	17,707,551	17,051,969	17,057,201	17,043,251
Investment Earnings	2,455,950	1,443,663	750,000	50,000
Miscellaneous	3,926,610	1,309,218	1,476,360	1,471,750
Interfund Transfers	9,195,168	6,842,647	9,502,786	5,025,346
Bond Proceeds	-	54,396,766	1,494,302	-
Appropriated Fund Balance	-	-	15,071,355	8,903,453
<b>Total</b>	<b>323,014,480</b>	<b>379,570,022</b>	<b>347,087,829</b>	<b>359,953,720</b>
<b>Special Revenue Funds</b>				
Property Tax	23,005,757	25,116,847	28,339,059	44,099,210
Local Option Sales Tax	6,517,316	7,791,340	7,445,011	13,420,613
Forfeitures	322,929	76,982	528,489	271,681
Other Taxes	25,296,909	20,782,158	18,000,000	30,000,000
Intergovernmental	3,205,249	3,799,447	4,385,136	7,018,430
Permits & Fees	139,932	153,434	93,048	558,601
Sales & Services	-	-	-	-
Investment Earnings	59,534	26,427	3,305	500
Miscellaneous	108,149	61,499	26,369	36,869
Interfund Transfers	2,500,905	2,027,822	1,443,777	1,834,594
Appropriated Fund Balance	-	-	1,148,233	-
<b>Total</b>	<b>61,156,680</b>	<b>59,835,957</b>	<b>61,412,427</b>	<b>97,240,498</b>
<b>Enterprise Funds</b>				
Other Taxes	578,909	612,084	581,245	578,816
Intergovernmental	-	-	-	-
Permits & Fees	18,994	18,900	18,994	18,100
Sales & Services	9,674,164	10,918,449	9,541,019	10,978,981
Investment Earnings	302,015	162,121	294,168	250
Miscellaneous	134,498	252,082	137,256	95,000
Other Financing Sources	-	-	-	-
Interfund Transfers	-	-	60,445	-
Appropriated Fund Balance	-	-	419,062	1,306,000
<b>Total</b>	<b>10,708,580</b>	<b>11,963,636</b>	<b>11,052,189</b>	<b>12,977,147</b>
<b>Internal Service Fund</b>				
Sales & Services	35,747,064	38,007,937	36,416,299	39,335,802
Investment Earnings	-	-	-	-
Interfund Transfers	-	-	-	-
Appropriated Fund Balance	-	-	7,453,574	864,663
<b>Total</b>	<b>35,747,064</b>	<b>38,007,937</b>	<b>43,869,873</b>	<b>40,200,465</b>
<b>Grand Total</b>	<b>430,626,804</b>	<b>489,377,552</b>	<b>463,422,318</b>	<b>510,371,830</b>

# RECOMMENDED BUDGET SUMMARY ALL FUNDS- EXPENDITURES

Service Area Department	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
<b>General Government</b>				
Governing Body	832,314	942,608	1,008,727	933,643
County Manager	1,896,067	2,418,083	1,053,282	1,436,276
Intergovernmental Relations	121,722	371	-	-
Strategic Partnership Grants	1,272,301	1,186,428	1,754,525	1,759,863
Human Resources	944,328	1,030,821	1,748,857	1,982,355
Community Engagement	629,635	708,215	562,004	630,572
PR & Communications	391,950	434,881	685,375	794,623
Finance	2,210,676	2,397,851	2,414,665	2,623,483
Benefits and Risk	-	676,722	-	-
Tax Assessment	3,237,900	3,754,710	3,828,392	3,761,177
Tax Collections	1,912,614	2,050,469	2,076,054	2,205,006
Elections	1,940,806	2,330,138	2,995,844	2,640,852
Register of Deeds	4,478,689	4,089,469	4,764,577	4,628,181
Budget	485,957	532,413	675,432	849,816
Internal Audit	251,856	249,026	341,744	449,504
Information Technology	11,604,212	13,035,749	12,509,547	15,469,360
Performance Management	1,522,865	1,418,699	1,345,967	1,404,274
General Services	6,767,507	7,085,669	7,899,148	8,679,458
Fleet Services	871,784	995,195	2,292,249	2,823,627
Parking Services	-	464,276	605,667	516,380
Sustainability	-	-	489,861	532,528
Legal and Risk	-	55	1,197,385	1,230,155
Nondepartmental	360,777	-	1,198,047	696,296
Register of Deeds Trust Fund	-	-	-	400,000
Register of Deeds Automation Fund	-	59,327	71,551	159,101
Internal Service Fund	33,570,960	33,491,691	39,377,873	40,200,465
<b>Public Safety</b>				
Sheriff's Office	19,371,515	21,058,682	22,035,160	23,262,908
Detention Center	17,589,856	18,046,840	20,850,968	21,495,356
Justice Resource Support	876,220	1,019,576	2,304,960	2,444,545
Family Justice Center	322,068	523,310	465,776	466,503
Juvenile Crime Prevention Council	13,546	16,415	642,523	630,477
Emergency Services	13,468,682	15,322,919	16,804,953	19,738,063
Pre-trial Release	1,106,592	1,071,666	1,125,030	1,082,358
Identification Bureau	1,610,894	1,716,746	1,749,852	2,039,046
Public Safety Training Center	600,811	591,474	711,539	753,458
Public Safety Interoperability Partnership	1,174,669	1,226,970	1,295,750	1,345,372
Nondepartmental	661,929	-	2,553,782	(175,983)
Special Taxing Districts Fund (Fire)	29,220,872	32,568,871	35,038,870	40,741,373
Emergency Telephone System Fund	742,448	737,003	1,193,375	569,343
Inmate Commissary Fund	430,017	486,663	425,991	483,983
BCAT & Sheriff Forfeitures Fund	440,027	168,693	569,301	271,681
<b>Human Services</b>				
Public Health	19,634,081	20,801,819	23,126,225	23,270,289
Division of Social Services	51,120,882	51,809,688	52,860,195	53,216,454
Direct Assistance	8,744,032	8,023,241	9,134,086	8,651,392
Veterans Service	352,685	388,780	399,367	402,033
Animal Services	1,180,574	1,176,747	1,483,093	1,514,796
Behavioral Health	1,369,224	1,545,733	856,478	856,478
Community Contracts	-	-	-	-
Nondepartmental	777,051	-	1,936,142	458,193
Representative Payee Fund	-	-	-	500,000
Transportation Fund	4,016,925	4,519,640	5,321,753	5,622,537
<b>Economic &amp; Physical Development</b>				
Planning	2,192,123	2,006,901	2,013,372	2,328,111
Permits & Inspections	2,300,273	2,430,243	2,487,103	2,560,062
Economic Development	1,388,878	2,500,109	3,952,263	4,541,333
Cooperative Extension	401,884	406,865	455,206	470,859
Agriculture and Land Resources	523,857	624,399	522,270	736,776
Nondepartmental	70,135	-	292,576	(1,919)
Occupancy Tax Fund	25,296,755	20,782,158	18,000,000	30,000,000
PDF Woodfin Downtown Fund	659,450	628,879	745,200	778,450
Solid Waste Disposal Fund	7,697,473	8,638,904	10,558,198	11,098,164
<b>Cultural &amp; Recreational</b>				
Library	5,495,775	5,755,570	6,216,041	6,619,536
Parks, Greenways & Recreation	1,742,662	1,968,201	1,958,537	2,045,328
Arts, Museum & History	100,000	100,000	-	-
Strategic Partnership Grants - Cultural and	-	-	-	-
Nondepartmental	66,542	-	315,867	66,735
<b>Education</b>				
Asheville City Schools	12,112,621	12,456,771	12,679,492	13,059,877
Buncombe County Schools	65,284,316	68,221,796	69,761,937	71,854,796
Pre-K	951,460	2,578,248	2,820,589	3,745,440
Child Care Centers	68,000	55,350	-	-
Education Support	317,500	377,342	239,000	494,000
AB Tech	6,500,000	7,075,600	7,075,600	7,275,600
School Fines & Forfeitures Fund	-	-	-	2,000,000
Special Taxing Districts Fund (School Supp	-	-	-	16,000,000
Interfund Transfers	10,697,121	6,078,188	9,571,574	7,862,227
General Debt Service	20,956,339	74,549,667	19,975,551	20,388,805
<b>TOTAL</b>	<b>414,953,685</b>	<b>479,409,534</b>	<b>463,422,318</b>	<b>510,371,830</b>

Note: Nondepartmental budgets presented above include appropriations for the Other Post Employment Benefit (OPEB) Trust Fund contribution, which are approved at the functional level. Actual/estimated OPEB contributions are accounted for in each department per auditor guidance.



# Personnel Summary

## General Fund Summary - Positions by Service Area

Service Area	Prior Year	Current Year	Budget Year	Percent Change
General Government	247	251	258	3%
Public Safety	584	618	640	4%
Human Services	570	572	567	-1%
Economic & Physical Development	43	44	49	11%
Culture & Recreation	65	80	98	23%
<b>Total General Fund</b>	<b>1,509</b>	<b>1,565</b>	<b>1,612</b>	<b>3%</b>

## Summary of Budgeted Positions by Fund

Fund	Prior Year	Current Year	Budget Year	Percent Change
General Fund	1,509	1,565	1,612	3%
Enterprise Funds	34	38	39	3%
Internal Service Fund	3	3	4	33%
Grant Projects Fund	1	17	29	71%
<b>Total All Funds</b>	<b>1,547</b>	<b>1,623</b>	<b>1,684</b>	<b>3.8%</b>

\*Current Year count refers to beginning FY2021 count.

### ➤ General Fund

For FY2022, 27 new positions will be added, in addition to 19 positions added mid-year FY2021, and eight (8) positions that will automatically be unfrozen to start FY2022. From the FY2021 count, four (4) approved positions were not created for need-based reasons and one (1) was transferred to the Grant Projects Fund. The Human Services count is now corrected for a double counting of four (4) positions from the prior year.

### ➤ Enterprise Funds

For FY2022, Solid Waste will add one (1) new position.

### ➤ Grant Projects Fund

For FY2022, 11 new positions have been added for grants and one (1) was transferred from the General Fund. Of those 12, three (3) new positions were approved during FY2021 for the administration of Local Fiscal Recovery Funds.



# 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 \$100,000, 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, specific criteria was used for the Capital Review Team to assess the quality of submissions and their candidacy for inclusion in the CIP. Twenty-two project requests were presented by County departments and after use of criteria and applying budget constraints, ten projects were recommended by the Team. Three of these projects will be debt-financed in FY2022, six purchased via Pay As You Go (pay-go) and one funded mostly with eligible 911 fund dollars. The Solid Waste Enterprise Fund will debt-finance two projects while purchasing four others via pay-go.

## Buncombe County FY22-26 Capital Improvement Plan

Department/Project	FY22	FY23	FY24	FY25	FY26	Future FY	Funding Source
<b>Elections</b>							
Elections Complex		\$7,070,000					Debt Finance
<b>Emergency Services</b>							
911 Back-Up Center	\$700,000						911 Fund
EOC upgrades to PSTC		\$217,100					TBD
Garage and Warehouse Improvements		\$864,100					TBD
EMS Base Construction		\$1,200,000					Debt Finance
VHF Radio System			\$600,000				Pay-Go
<b>General Services</b>							
Administration Building Envelope Repair	\$2,459,869						Debt Finance
BAS system for Detention Center	\$174,052						Pay-Go
FY22 40 Coxe Interior Renovation	\$1,213,615						Project Savings
Planning for Forward Facing Building	\$200,000						Pay-Go
Soccer Complex Improvements (Second Installment)		\$165,540					Pay-Go
<b>Governing Body</b>							
I-26 Infrastructure Project - Multimodal Design Elements						\$1,000,000	Debt Finance
<b>HHS</b>							
Mobile BCHHS Unit	\$150,000						Public Health Funding
<b>Information Technology</b>							
Criminal Justice Information Systems Replacement		\$5,000,000					Debt Finance
Public Safety Radio System Replacement			\$12,200,000				Debt Finance
<b>Public Safety Training Center</b>							
Firing range phase 2 design		\$327,518					TBD
Firing range phase 2 construction		\$4,869,190					TBD
<b>Recreation Services</b>							
Accessible Boat Launch at Lake Julian Park	\$40,000						Pay-Go
Buncombe County Sports Park Dog Park	\$80,500						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
Automatic gate at the Buncombe County Sports Park		\$100,000					Pay-Go
Charles D. Owen Dog Park		\$57,500					Pay-Go
Open Air Classroom at Charles D. Owen Park		\$115,000					Pay-Go
Swing Gates for Parks		\$74,750					Pay-Go
Adult Playground			\$172,500				Pay-Go
Audit of Available Space for Future Development			\$30,000				Pay-Go
Construct two pickleball courts				\$348,000			Pay-Go
Murals on Existing Structures						\$200,000	Pay-Go



## Buncombe County FY22-26 Capital Improvement Plan

Department/Project	FY22	FY23	FY24	FY25	FY26	Future FY	Funding Source
<b>Sustainability</b>							
Solar Panel Installation Phase 2 (E AVL Library)	\$400,000						Debt Finance
Solar Panel Installation Placeholder		\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	TBD
<b>Capital Projects Fund TOTAL</b>	<b>\$6,464,445</b>	<b>\$20,460,698</b>	<b>\$13,402,500</b>	<b>\$748,000</b>	<b>\$400,000</b>	<b>\$1,600,000</b>	
<b>Intergovernmental Relations</b>							
Buncombe Broadband Expansion	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000		TBD
<b>Special Projects TOTAL</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>		

## Greenways Five Year Outlook

Greenways	FY22	FY23	FY24	FY25	FY26	Future FY	Funding Source
Woodfin Greenway	\$ 500,000						Pay-Go
Enka Heritage Greenway	\$ 120,000						Pay-Go
Sidewalks	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000		Pay-Go
Future Greenways		\$ 425,000	\$ 425,000	\$ 425,000	\$ 425,000		Pay-Go
Hominy Creek Greenway						\$ 80,000	Pay-Go
<b>Total</b>	<b>\$ 645,000</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 80,000</b>	

The amounts provided above are recommended funding for Greenways in FY22, totaling \$645,000. The amounts for Woodfin Greenway and Enka Heritage Greenway (a subset of the Enka Destination Grant) complete the County's current fiscal commitment to those Greenway projects.

## Solid Waste Enterprise Fund Capital Improvement Plan

Project Name	Category	FY22	FY23	FY24	FY25	FY26	Future FY	Funding Source
Compost Feasibility Study	Engineering	\$ 100,000						Pay-Go
Landfill Engineering Cell 7 MSW Construction	Construction	\$ 2,166,836	\$ 2,166,836	\$ 2,166,836	\$ 2,166,836	\$ 2,166,836	\$ 4,333,672	Debt Finance
Landfill Phase 7 C&D	Construction	\$ 288,911	\$ 288,911	\$ 288,911	\$ 288,911	\$ 288,911	\$ 577,822	Debt Finance
MSW landfill Cell 6 Gas Collection and Control System Expansion	Planning	\$ 350,000						Pay-Go
New Floor Trailer for Transfer Station Hauling	Equipment	\$ 100,000						Pay-Go
Purchase 6 New Semi-Trucks for Transfer Station Hauling	Equipment	\$ 845,000						Pay-Go
Off-Road Dump Truck	Equipment	\$ 465,000						
Borrow Investigation and Area Development	Engineering		\$ 300,000					Pay-Go
Convenience Site Improvements	Equipment		\$ 75,000					Pay-Go
Electric EVB Roll Off Truck	Equipment		\$ 175,000					Pay-Go
Landfill Gas to Energy New Generator, Skid, and Equipment	Planning		\$ 449,254	\$ 449,254	\$ 449,254	\$ 449,254	\$ 449,254	Debt Finance
MSW Cells 1-5 Gas Collection and Control Improvements	Planning		\$ 450,000					Pay-Go
New Track Hoe	Equipment		\$ 250,000					Pay-Go
New Walking Floor Trailers (2 @ \$100K)	Equipment		\$ 200,000					Pay-Go
Paving for Transfer Station	Planning		\$ 100,000					Pay-Go
Landfill Gas to Energy Engine Longblock Rebuild	Equipment			\$ 115,487	\$ 115,487	\$ 115,487	\$ 230,974	Debt Finance
Landfill Inbound Weight Scale Replacement	Equipment			\$ 70,000				Pay-Go
New Walking Floor Trailers (3 @ \$100K) - Replacement Process	Equipment			\$ 300,000				Pay-Go
Paving Overlay	Planning			\$ 250,000				Pay-Go
Residential Service Evaluation	Planning			\$ 200,000				Pay-Go
New Bulldozer	Equipment				\$ 300,000			Pay-Go
New Walking Floor Trailers (2 @ \$100K) - Replacement Process	Equipment				\$ 200,000			Pay-Go
Outbound Scale Replacement	Equipment				\$ 70,000			Pay-Go
Tipping Floor Repairs	Equipment				\$ 250,000			Pay-Go
Landfill Phase 8 C&D	Construction					\$ 345,640	\$ 2,073,840	Debt Finance
New Walking Floor Trailers (2 @ \$100K) - Replacement Process	Equipment					\$ 200,000		Pay-Go
<b>Solid Waste Capital Projects Total</b>		<b>\$ 4,315,747</b>	<b>\$ 4,455,001</b>	<b>\$ 3,840,488</b>	<b>\$ 3,840,488</b>	<b>\$ 3,566,128</b>	<b>\$ 7,665,562</b>	<b>\$ 27,683,414</b>

## Information Technology Data Governance Five Year Plan

Department/Project	FY22	FY23	FY24	FY25	FY26	Funding Source
<b>Budget</b>						
Enterprise Budgeting Tool	\$318,351					General Fund
<b>CAPE</b>						
Public Records Request Management Tool	\$30,000					General Fund
Community Engagement Platform for Web	\$50,000					General Fund
Online Customer Relations Portal	\$25,000					General Fund
Content Management System					\$250,000	General Fund
<b>County Manager</b>						
COOP System and Services		\$120,000				General Fund
<b>Emergency Services</b>						
Web EOC			\$81,925			General Fund
<b>Enterprise</b>						
Cobblestone DocuSign Adapter			\$20,000			General Fund
<b>Finance</b>						
Cobblestone Vendor Gateway	\$18,000					General Fund
Cobblestone Document Collaboration			\$12,000			General Fund
<b>Governing Body</b>						
Agenda and Meeting Management Software		\$33,000				General Fund
<b>General Services</b>						
Faster Upgrade		\$136,313				General Fund
Facilty Dude Upgrade			\$35,000			General Fund
<b>HHS</b>						
Food and Lodging		\$167,000				General Fund
NCFast Robot Process Automation					\$150,000	General Fund
<b>Human Resources</b>						
LinkedIn Learning				\$68,960		General Fund
Workday Learning Module				\$190,000		General Fund
<b>Information Technology</b>						
O365 Backup Solution	\$50,000					General Fund
Power BI Cloud Service	\$46,000					General Fund
<b>Library</b>						
Papercut Print Release Terminals - Libraries	\$11,000	\$55,000				General Fund
<b>Tax Assessment</b>						
Combined Personal and Real Property Assessment			\$173,000			General Fund
<b>Total</b>	<b>\$548,351</b>	<b>\$511,313</b>	<b>\$321,925</b>	<b>\$258,960</b>	<b>\$400,000</b>	
<b>Department/Project - Other Funds</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>Funding Source</b>
<b>Emergency Services</b>						
Emergency Fire Dispatch Protocols Tool	\$173,731					911 Fund
<b>Justice Services/HHS/Sheriff</b>						
Inter-Departmental Case Management System	\$15,000					Grants Fund

# **Appendix A**

## **FY2022 Grant Recommendations**

Early Childhood Education & Development Fund

Isaac Coleman Economic Community Investments Grants

Tipping Point Grants

Strategic Partnership Grants

Home and Community Care Block Grants

Affordable Housing Services Program



**Buncombe County Early Childhood Education and Development Fund  
FY2022 Grant Recommendations**

Organization Name	Project Name	FY2022 Funding Request	FY2021 Funding	FY2022 Proposed Funding
<b>Buncombe County Schools</b>	Increasing Access to High-Quality Early Care and Education at Emma Elementary School	\$450,000	\$1,000,000	\$792,657
	Averys Creek Elementary PreK Classroom	\$100,000		\$100,000
<b>Buncombe Partnership for Children</b>	Child Care Resources: Professional and Systems Development Project	\$153,000	\$153,000	\$153,000
	Early Childhood Systems Coordination & Single Portal of Entry Implementation	\$98,644	\$143,160	\$143,160
	Early Childhood Teacher Workforce Development Program	\$138,019	\$179,483	\$179,483
	Staffed Family Child Care Network to Increase FCCH slots	\$15,882	\$28,926	\$28,926
<b>Colaborativa La Milpa</b>	PODER Emma ECE Collaborative Network	\$36,729	\$36,000	\$36,000
<b>Community Action Opportunities</b>	Boost Buncombe Children, A school-day school-year Pre-Kindergarten Project at Johnston Elementary	\$138,262	\$138,262	\$138,262
	Boost Buncombe Families, A Full-Day Full-Year Pre-Kindergarten Program at the Lonnie D Burton Center	\$234,675	\$529,389	\$529,389
	Boost Buncombe Families, Providing Full-Day Full-Year Services for existing Head Start Children	\$0	\$392,109	\$392,109
	We're Different and the Same!	\$0	\$4,999	\$4,999
<b>Eliada Homes, Inc</b>	Eliada Child Development Center	\$106,384	\$111,028	\$84,832
<b>Evolve Early Learning</b>	Together We Rise at Evolve Early Learning		\$163,100	\$118,000
<b>Irene Wortham Center</b>	Early Learning Center Program Enhancement	\$97,706	\$204,140	\$148,547
<b>Read to Succeed</b>	Community-Powered Literacy   Family Engagement and Kindergarten Readiness		\$73,140	\$50,000
<b>Southwestern Child Development</b>	Valley Child Development	\$183,508	\$207,508	\$95,076
<b>Swannanoa Valley Child Care Council</b>	Promoting and Enhancing Growth	\$331,945	\$173,000	\$127,000
<b>TBD (will be awarded through RFP)</b>	PreK expansion planning	\$69,000		\$69,000
<b>The Christine Avery Learning Center</b>	Advancing And Expanding Early Childhood Education (AAEECE)	\$250,000	\$375,000	\$375,000
<b>YWCA of Asheville and Western North Carolina</b>	Year 2 of multi-year grant for Early Learning Program	\$80,000	\$150,000	\$150,000
	YWCA Empowerment Child Care		\$30,000	\$30,000
<b>Asheville City Schools</b>	Expanding High-Quality Early Childhood Education within Asheville City Schools and Local Communities	\$159,000	\$693,288	\$0
<b>Asheville Creative Arts</b>	To Support an Innovative Partnership Between ACA Teaching Artists and Early Childhood Educators	\$0	\$75,000	\$0
<b>F I R S T</b>	Behavior Support Initiative (BSI)	\$0	\$99,100	\$0
<b>Rainbow Community School</b>	Rainbow Community School Early Childhood Program Expansion: Funding for a transitional kindergarten	\$0	\$111,848	\$0
			<b>TOTAL:</b>	<b>\$3,745,440</b>

**Buncombe County Isaac Coleman Grant  
FY2022 Grant Recommendations**

Organization Name	Project Name	FY2021 Funding	FY2022 Proposed Funding
<b>E.W. Pearson Project (Fiscal Sponsor: Shiloh Community Association)</b>	Creating Sustainability in the E. W. Pearson Project Collaborative's Communities	\$150,000	\$150,000
<b>Hood Huggers International (Fiscal Sponsor: Asheville Creative Arts)</b>	Rebuilding Afrilachia	\$43,454	\$43,454
<b>PODER Emma Community Ownership (Fiscal Sponsor: CIMA-Compañeros Inmigrantes de las Montañas en Accion)</b>	Colaborativa La Milpa	\$102,295	\$102,295
<b>Read to Succeed</b>	Equitable Opportunites for Literacy	\$84,251	\$84,251
<b>Umoja Health, Wellness, and Justice Collective</b>	Place-Based Peer Support for Equity in Recovery	\$120,000	\$120,000
		<b>TOTAL:</b>	<b>\$500,000</b>

**Buncombe County Tipping Point Grant  
FY2022 Grant Recommendations**

Organization Name	Project Name	FY2022 Proposed Funding
<b>A Therapist Like Me</b>	A Therapist Like Me	\$5,000
<b>AB Tech Foundation</b>	Bloom Fitness Grows at Asheville- Buncombe Technical Community College (A-B Tech)	\$5,000
<b>Arms Around ASD</b>	Arms Around ASD (Autism Spectrum Disorder) - New Mall Location	\$5,000
<b>Asheville Buncombe County Land Trust</b>	Building A Movement: Part II	\$5,000
<b>Asheville Writers in the Schools and Community</b>	Family Voices	\$5,000
<b>Asheville-Buncombe Food Policy Council</b>	Asheville-Buncombe Food Policy Council	\$5,000
<b>Aurora Studio &amp; Gallery</b>	Art Builds Community	\$5,000
<b>Babies Need Bottoms</b>	Emergency diaper relief for community based organizations	\$5,000
<b>Bountiful Cities</b>	Southside Community Garden Market Program	\$5,000
<b>Eagle Market Streets Development Corp</b>	Jeremiah Robinson Yoruba Life Project	\$5,000
<b>Jewish Family Services WNC</b>	Mental Health Counseling for People without Insurance	\$5,000
<b>Mountain Child Advocacy Center</b>	Child Abuse Prevention Initiative for Diverse Communities	\$5,000
<b>Project Lighten Up</b>	Project Lighten Up Virtual Learning Academy and After School Action Program for Excellence	\$5,000
<b>Read to Succeed</b>	Fluency Fun - Connecting UNCA and K-3 Students	\$5,000
<b>RHA Health Services, Inc</b>	Student Summit 2021	\$5,000
<b>RiverLink</b>	Students for the Environment and Community	\$5,000
<b>Shiloh Community Association</b>	Shiloh Community Garden Greenhouse Nursery & Herbal Medicine Production	\$5,000
<b>Trauma Intervention Programs, Inc.</b>	TIP: Emotional First Aid and Diversity Training	\$5,000
<b>Umoja Health, Wellness and Justice Collective</b>	Shanique Simuel Change Your Palate	\$5,000
<b>YTL Training Program</b>	YTL Summer STEM Enrichment Programs	\$5,000
<b>Asheville Area Chamber of Commerce Community Betterment Foundation</b>	Inclusive Hiring Partners: Healthier Workplaces for People Facing Significant Barriers to Employment	\$0
<b>Asheville Community Enterprises, LLC</b>	Asheville Community Enterprises, LLC	\$0
<b>Carolina Concert Choir</b>	Prayers and Remembrances Concert	\$0
<b>Co-operate WNC</b>	Increasing Solar Energy Access with Cooperative Purchasing	\$0
<b>Eagle Market Streets Development Corp</b>	HERS Limited Liability Co	\$0
<b>Just Folks</b>	Kente Kitchen Food Pantries for Black Churches	\$0
<b>Mount Zion Community Development, Inc.</b>	Project EMPOWER (Education Means Power).	\$0
<b>Nicolas Rhinehart</b>	Run Wild Urban Farms	\$0

<b>SeekHealing</b>	Herbal First Aid Kits and Fundraising Software	\$0
<b>SPARC Foundation</b>	REST + RESTORATION	\$0
<b>Warrior Moms</b> <a href="http://www.WarriorMoms.us">www.WarriorMoms.us</a>	Warrior Moms Survival Kits	\$0
<b>YMI Cultural Center</b>	G.E.M.S	\$0
<b>TOTAL:</b>		<b>\$100,000</b>

**Buncombe County Strategic Partnership Grants  
FY2022 Grant Recommendations**

Organization Name	Project Name	FY2022 Funding Request	FY2021 Funding	FY2022 Proposed Funding
<b>Appalachian Sustainable Agriculture Project</b>	Appalachian Grown: Strengthening Connections Across Buncombe County	\$30,000	\$20,000	\$20,000
<b>Asheville Area Arts Council</b>	Community Art Initiatives: Programs, Economic Development & Recovery	\$30,000	\$20,000	\$15,000
<b>Asheville Buncombe Community Christian Ministry</b>	Stepping To Success: Closing the Unemployment Gap for Women in Buncombe County	\$66,000	\$0	\$43,500
<b>Asheville GreenWorks</b>	Trash and Trees: A Greener Buncombe County for a Sustainable Future for All	\$80,000	\$40,200	\$40,200
<b>Asheville Grown Business Alliance</b>	Growing the Go Local Movement to build a sustainable and equitable regional economy	\$25,000	\$15,000	\$10,000
<b>Asheville Humane Society</b>	Pets & Their People Thriving Together	\$25,000	\$15,000	\$15,000
<b>Asheville Museum of Science (AMOS)</b>	STEM the COVID Slide: Close K-8 learning gaps using dynamic science education during a pandemic	\$50,000	\$25,200	\$20,000
<b>Babies Need Bottoms</b>	Diaper Assistance for Families in Crisis	\$20,000	\$16,887	\$16,887
<b>Bountiful Cities</b>	School Garden and Outdoor Education Support	\$15,000	\$15,000	\$10,000
<b>Buncombe County Schools Family Resource Center</b>	The Face of Hope	\$40,000	\$0	\$15,000
<b>Carolina Small Business Development Fund</b>	Western Women's Business Center (WWBC)	\$100,000	\$35,000	\$29,500
<b>Children First/Communities in Schools of Buncombe County</b>	Attendance, Behavior, Coursework, Social-Emotional Learning + Parent Engagement for K-6 Students	\$80,000	\$70,240	\$70,240
<b>Eliada Homes, Inc</b>	Eliada Students Training for Advancement	\$24,000	\$24,000	\$15,000
<b>Haywood Street Congregation</b>	Haywood Street Respite (HSR)	\$50,000	\$45,444	\$41,321
<b>HELP (Hands Enriching Life Positively)</b>	Water Supplementation and Staff/Volunteer Supplies for "The Vine" Community Garden	\$5,000	\$0	\$5,000
<b>Horizons at Carolina Day</b>	Horizons at Carolina Day Equity-Centered Enrichment Program Expansion	\$20,416	\$0	\$10,000
<b>Jordan Peer Recovery, Inc</b>	House of Victory: Peer-Led Sober, & Supportive transitional housing for Recovery/Re-Entry	\$112,080	\$0	\$20,000
<b>Literacy Together (formerly Literacy Council of Buncombe County)</b>	Pathways to Opportunity	\$45,000	\$32,800	\$32,800
<b>Mount Zion Community Development, Inc.</b>	Project NAF (Nurturing Asheville & Area Families)	\$45,000	\$0	\$36,000
<b>Mountain BizWorks</b>	Expanding Entrepreneurship and Jobs in Communities of Color	\$65,000	\$50,000	\$40,000
<b>MusicWorks Asheville</b>	MusicWorks Asheville	\$20,000	\$0	\$10,000



<b>OnTrack Financial Education &amp; Counseling</b>	Free Tax Preparation through Volunteer Income Tax Assistance (VITA)	\$18,000	\$12,900	\$18,000
<b>Our VOICE</b>	Survivors Thrive - Virtual delivery of Our VOICE Counseling	\$20,000	\$0	\$18,000
<b>Pisgah Legal Services</b>	Legal Services for Children and Families in Buncombe County	\$120,000	\$92,000	\$92,000
<b>Project Lighten Up</b>	Project Lighten Up Summer Learning Academy	\$50,000	\$21,050	\$30,000
<b>Read to Succeed</b>	Community-Powered K-3 Literacy   Engaging Children, Families, and Community Partners	\$38,000	\$27,000	\$27,000
<b>RiverLink</b>	Healthy Streams, Healthy Communities: Tackling Water Quality and Flooding in the Southside Community	\$30,000	\$0	\$24,000
<b>Sandy Mush Community Ctr.</b>	Sandy Mush Community Center - Building for a Healthy, Engaged and Connected Community	\$35,500	\$33,000	\$20,000
<b>The Mediation Center</b>	Family Visitation Program	\$10,000	\$10,000	\$10,000
<b>Under One Sky Village Foundation</b>	Cultivating Resilience and Supporting the Reunification Process for Youth in Foster Care	\$14,950	\$0	\$10,000
<b>University of North Carolina at Asheville Foundation</b>	Marvelous Math Club (MMC)	\$95,716	\$0	\$14,357
<b>Western Carolina Medical Society Foundation</b>	Project Access® Social Resources Initiative	\$32,500	\$0	\$24,000
<b>Wortham Center for the Performing Arts</b>	Wortham Center for the Performing Arts: A Community Resource	\$37,500	\$18,500	\$16,500
<b>YMI Cultural Center</b>	YMI Strategic Partnership Project	\$1,082,103	\$0	\$20,000
<b>YWCA of Asheville and Western North Carolina</b>	YWCA Getting Ahead Program	\$30,000	\$24,467	\$30,000
<b>YWCA of Asheville and Western North Carolina</b>	YWCA Swim Equity	\$30,000	\$19,967	\$20,000
<b>Asheville Art Museum</b>	Asheville Art Museum: Building Capacity for Recovery	\$50,000	\$0	\$0
<b>Big Ivy Community Club</b>	Big Ivy Community Club Funding 2022	\$75,000	\$20,000	\$0
<b>Blue Ridge Parkway Foundation</b>	Expanding the Kids in Parks Platform and Impact in Buncombe County	\$25,000	\$0	\$0
<b>Folk Heritage Committee</b>	Shindig on the Green	\$4,000	\$2,000	\$0
<b>Friend of the Nature Center</b>	Engaging Environmental Education for Buncombe County Students	\$7,000	\$0	\$0
<b>Green Built Alliance</b>	100% Renewables Strategic and Implementation Plan	\$25,000	\$0	\$0
<b>Heart of Horse Sense</b>	The Teaching Horse: Regulate, Relate, Reason Support for Teachers	\$20,000	\$0	\$0
<b>JM Leadership Consulting</b>	Leadership Legacy Training	\$5,000	\$0	\$0
<b>One Youth At A Time, Inc.</b>	Supporting the Humanity of Brown and Black Youth	\$20,000	\$0	\$0
<b>Partners Unlimited, Inc.</b>	Academic Enhancement Program	\$25,000	\$0	\$0
<b>SeekHealing</b>	Connected Communities	\$60,000	\$0	\$0
<b>Skyview Golf Association</b>	Skyview Open: Annual PRO/AM Golf Tournament	\$10,000	\$0	\$0
<b>The Council on Aging of Buncombe County, Inc.</b>	Friends for Social Justice	\$35,500	\$0	\$0

<b>The Environmental Quality Institute</b>	Volunteer Water Information Network (VWIN) - Buncombe County	\$9,000	\$7,500	\$0
<b>WNC Communities</b>	Engaging Communities for a Resilient Future	\$20,000	\$17,960	\$0
<b>YTL Training Program</b>	YTL Training Programs Learning, Growing and Thriving Together	\$165,000	\$0	\$0
			<b>TOTAL:</b>	<b>\$889,305</b>

**Buncombe County HCCBG and Buncombe County Supplemental Funding Grants  
FY2022 Grant Recommendations**

Organization Name	Service	FY2022 Funding Request	FY2021 Funding	FY2022 Proposed Funding (HCCBG)	FY2022 Proposed Funding (County)
Buncombe County/Mountain Mobility	Medical Transport	\$388,710	\$275,000	\$314,636	\$0
Buncombe County/Mountain Mobility	General Transport	\$209,262	\$175,000	\$195,789	\$0
DayStay HBC, Inc	Adult Day Care	\$21,000	\$21,000	\$21,000	\$0
Jewish Family Services WNC	Group Respite	\$19,000	\$19,000	\$17,368	\$0
Jewish Family Services WNC	Mental Health Counseling	\$9,000	\$9,000	\$8,478	\$0
Land of Sky Regional Council	Health Promotion	\$30,850	\$30,850	\$30,615	\$0
MAHEC - Home Based Primary Care Outreach	Health Promotion	\$30,000	\$0	\$0	\$30,000
Meals on Wheels of Asheville & Buncombe County	Home Delivered Meals	\$201,630	\$156,298	\$192,153	\$0
MemoryCare	Caregiver Support	\$70,000	\$50,000	\$0	\$57,500
Mountain Housing Opportunities, Inc.	Housing Home Improv.	\$60,000	\$55,000	\$57,961	\$0
MountainCare	General Transport	\$63,000	\$62,192	\$44,347	\$0
MountainCare	Adult Day Health	\$175,000	\$150,000	\$160,887	\$0
MountainCare	Adult Day Care	\$70,000	\$48,000	\$61,055	\$0
OnTrack Financial Education & Counseling	Financial Counseling	\$23,000	\$20,000	\$0	\$21,000
Pisgah Legal Services - Elder Law Program	Legal Services	\$70,000	\$60,000	\$67,617	\$0
The Council on Aging of Buncombe County, Inc.	Housing Home Improv.	\$24,070	\$20,000	\$23,599	\$0
The Council on Aging of Buncombe County, Inc.	Congregate Meals	\$200,000	\$157,299	\$185,845	\$0
The Council on Aging of Buncombe County, Inc.	Information & Assistance	\$120,000	\$100,000	\$109,115	\$0
The Council on Aging of Buncombe County, Inc.	In Home Aide Level I, II, III	\$420,000	\$590,000	\$23,610	\$386,607
The Council on Aging of Buncombe County, Inc.	Institutional Respite	\$8,703	\$0	\$0	\$4,893
The Council on Aging of Buncombe County, Inc.	Consumer Directed Services	\$57,730	\$0	\$32,262	\$0
CNC/ACCESS, INC. DBA All Ways Caring HomeCare	In Home Aide Level I, II, III	\$102,224	\$0	\$0	\$0
The Council on Aging of Buncombe County, Inc.	Volunteer Development	\$43,595	\$0	\$0	\$0
YMCA of Western North Carolina	Health Promotion	\$104,737	\$0	\$0	\$0
<b>TOTAL:</b>		<b>\$2,521,511</b>	<b>\$1,998,639</b>	<b>\$1,546,337</b>	<b>\$500,000</b>

**Home and Community Care Block Grant Funding** (From the Land of Sky: <http://www.landofsky.org/hccbg.html>)

Established in 1992 under NCGS 143B-181.1(a)(11), the HCCBG was devised to provide a “common funding stream” for a comprehensive and coordinated system of home and community-based services and opportunities for older adults. HCCBG services are provided by local agencies within the community and are available to people ages 60 and older who are socially and economically needy.

HCCBG is administered through the NC Division of Aging and Adult Services and the Area Agency on Aging. It combines federal and state funds with a local match, and it gives county commissioners discretion in budgeting and administering aging funds.

The state and federal estimated allocation of \$1,546,335 is provided directly to Land of Sky for administration and allocation. Each year Buncombe County provides a local match and additional supplemental funds totaling \$500,000 to support the needs of older adults in the community.

**Buncombe County Community Recreation Grants  
FY2022 Grant Recommendations**

Organization Name	Project Name	FY2022 Funding Request	FY2022 Funding
<b>Boggs</b>	SMCC Recreation Enhancement	\$5,237	\$5,236.64
<b>Asheville GreenWorks</b>	Hominy Creek Greenway - Trail Repairs Phase 2	\$6,000	\$6,000.00
<b>Bountiful Cities</b>	Community Garden Composters	\$3,680	\$3,680.00
<b>Asheville Tennis Association</b>	Tennis Everyone!	\$6,000	\$6,000.00
<b>Asheville GreenWorks</b>	Native Tree Nursery Expansion at Buncombe County Sports Park	\$6,000	\$6,000.00
<b>Asheville Black Bears</b>	Charles D Owen Revitalization	\$5,957	\$5,957.00
<b>Shiloh Community Association</b>	Pizza Oven Experience with Legacy Mural	\$6,000	\$6,000.00
<b>Colaborativa La Milpa</b>	Los Arroyos	\$5,997	\$5,997.00
<b>Swannanoa Community Council</b>	Rubberized pathway in Grovemont Park, Phase 1 of 3	\$6,000	\$6,000.00
<b>Asheville Buncombe Youth Soccer Association</b>	ABYSA Community Soccer Goals	\$6,000	\$6,000.00
<b>Bent Creek Community Park</b>	Expand and Support Cycling Opportunities at Bent Creek Community Park	\$3,872	\$3,872.00
<b>Spring Mountain Community Club</b>	Addition of drainage for track	\$4,500	\$4,500.00
<b>Big Ivy Community Club</b>	Big Ivy Community Club Outdoor Recreation Facilities	\$6,000	\$0
<b>Western NC Disc Golf Association</b>	Richmond Hill Concrete Tee Pads	\$6,000	\$6,000.00
<b>LEAF Community Arts</b>	LEAF Schools & Streets Cultural Arts classes	\$6,000	\$5,999.69
<b>Friends and Neighbors of Swannanoa</b>	FANS Outdoor Multi-Media Community Engagement	\$4,280	\$4,279.91
<b>Girls on the Run of Western North Carolina</b>	Girls on the Run Return to Learn, Run, and Have Fun	\$6,000	\$0
<b>Irene Wortham Center</b>	Wheelchair Accessible Therapy Building Path	\$4,464	\$4,464.00
<b>Ox Creek Community Club</b>	Replace Community Center out door picnic tables	\$2,021	\$2,021.49
<b>OpenDoors of Asheville</b>	Summer Enrichment Programs and Camp 2021	\$5,900	\$5,900.00
<b>Hall Fletcher Elementary PTO</b>	Hall Fletcher Elementary Shade Structure	\$6,000	\$6,000.00
<b>PIVOTPOINT WNC</b>	Therapeutic Adventure Vehicle Project	\$6,000	\$0
<b>Best Self Wellness, Yoga for Special Needs</b>	Free/Reduced Inclusive and Adapted Community Yoga Classes for Special Needs	\$1,500	\$0
<b>Asheville Ultimate Club</b>	Asheville Youth Ultimate Frisbee Initiative	\$6,000	\$0
<b>Black Mountain Montessori</b>	Children's House playground renovation	\$6,000	\$0
<b>TOTAL:</b>		<b>\$131,408</b>	<b>\$99,908</b>

**Buncombe County Affordable Housing Services Program  
FY2022 Loan and Grant Recommendations**

Organization Name	Project Name	FY2022 Funding Request	FY2021 Funding	FY2022 Proposed Funding
<b>Asheville Area Habitat for Humanity</b>	Construction Loan for Multifamily and Single Family Units for Sale and Downpayment Assistance Program Loans: Glenn Bridge (18 units)	\$725,000	\$0	\$450,000
<b>Asheville Area Habitat for Humanity</b>	Emergency Repair Program Grant (37 units)	\$305,000	\$288,449	\$205,625
<b>Asheville-Buncombe Community Land Trust</b>	New Start Grant (2 units)	\$25,000	\$0	\$25,000
<b>ARC of Buncombe County</b>	Tenant Based Rental Assistance Grant (15 households)	\$25,000	\$0	\$0
<b>Beaucatcher Vistas, LLC.</b>	Construction Loan for Multifamily Development with Units for Rent: 16 Restaurant Court (40 units)	\$500,000	\$0	\$0
<b>Eblen Charities</b>	Tenant Based Rental Assistance Grant (67 households)	\$100,000	\$156,000	\$0
<b>Eliada Home</b>	Tenant Based Rental Assistance Grant (7 households)	\$13,500	\$10,050	\$0
<b>Haywood Street Congregation</b>	Construction Loan for Multifamily Development with Units for Rent: Asheland Avenue Apartments (42 units)	\$1,050,000	\$0	\$0
<b>Homeward Bound</b>	Construction Loan for Multifamily Development with Units for Rent: Tunnel Road Project (85 units)	\$2,000,000	\$0	\$0
<b>Mountain Housing Opportunities</b>	Construction Loan for Multifamily Development with Units for Rent: Lakeshore Villas (120 units)	\$800,000	\$0	\$800,000
<b>Mountain Housing Opportunities</b>	Emergency Repair Program Grant (27 units)	\$300,000	\$300,000	\$202,943
<b>OnTrack Financial Education &amp; Counseling</b>	New Start Grant (365 households)	\$25,000	\$0	\$25,000
<b>Volunteers of America</b>	Construction Loan for Multifamily Development with Units for Rent: Laurel Wood (104 units)	\$900,000	\$0	\$800,000
<b>TOTAL:</b>		<b>\$6,768,500</b>	<b>\$754,499</b>	<b>\$2,508,568</b>

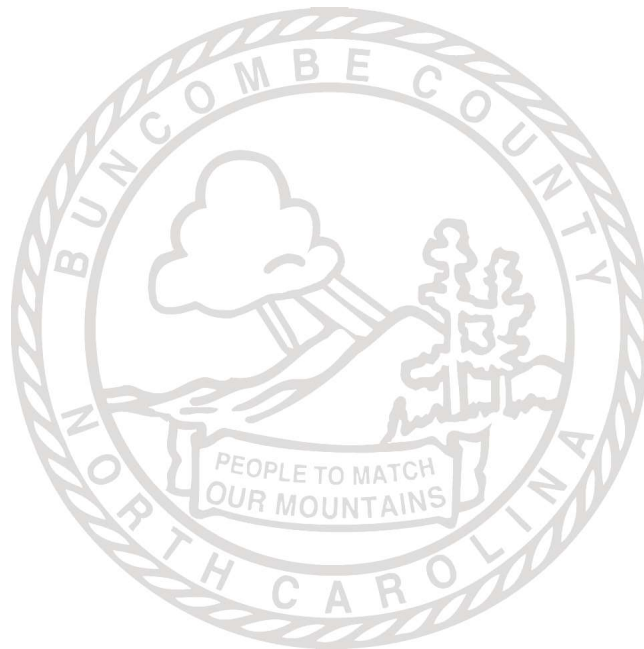
The FY2022 Proposed Funding Amount includes the FY2022 appropriation for Affordable Housing and the carryover funding from the FY2021 appropriation.

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# **Appendix B**

## FY2022 Special District Tax Rates

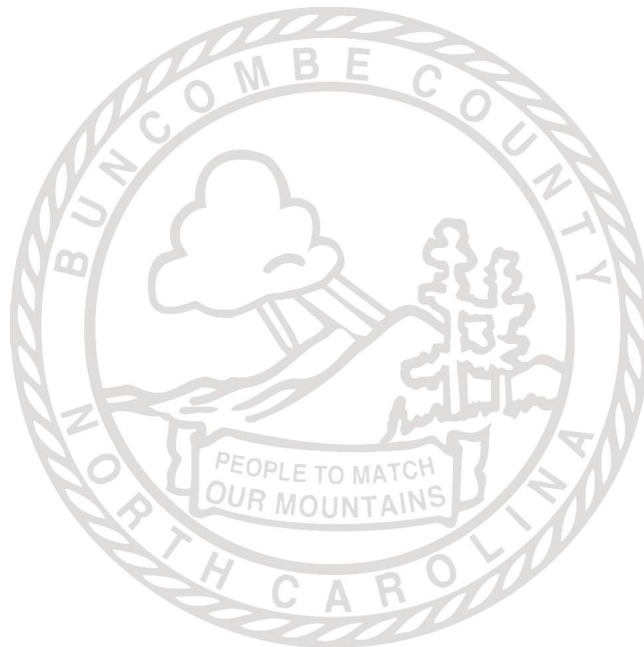


**Buncombe County Special District Rates  
FY2022 Recommendations**

District	FY2021 Tax Rate	FY2022 Revenue Neutral	FY2022 Request	FY2022 Recommendation
Asheville Special	8.60	8.36	8.36	8.36
Asheville Suburban	8.50	8.97	8.97	8.97
Barnardsville	20.00	17.61	20.00	20.00
Broad River	16.00	15.06	16.00	16.00
East Buncombe	12.00	10.69	10.69	10.69
Enka-Candler	10.50	9.80	10.50	10.50
Fairview	14.50	13.64	14.50	14.50
French Broad	17.00	15.21	17.20	17.20
Garren Creek	15.00	13.84	13.84	13.84
Jupiter	12.00	10.75	10.75	10.75
Leicester	14.00	13.09	14.03	14.03
North Buncombe	12.00	10.77	10.77	10.77
Reems Creek	15.00	13.08	15.07	15.07
Reynolds	12.30	11.24	11.24	11.24
Riceville	14.50	12.78	14.60	14.60
Skyland	10.10	9.80	9.80	9.80
Swannanoa	14.00	12.25	14.00	14.00
Upper Hominy	16.50	15.24	16.56	16.56
West Buncombe	14.00	12.67	13.50	13.50
Woodfin	10.00	9.03	10.59	10.59
Asheville City Schools	12.00	10.62	12.00	10.62

# Appendix C

## 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

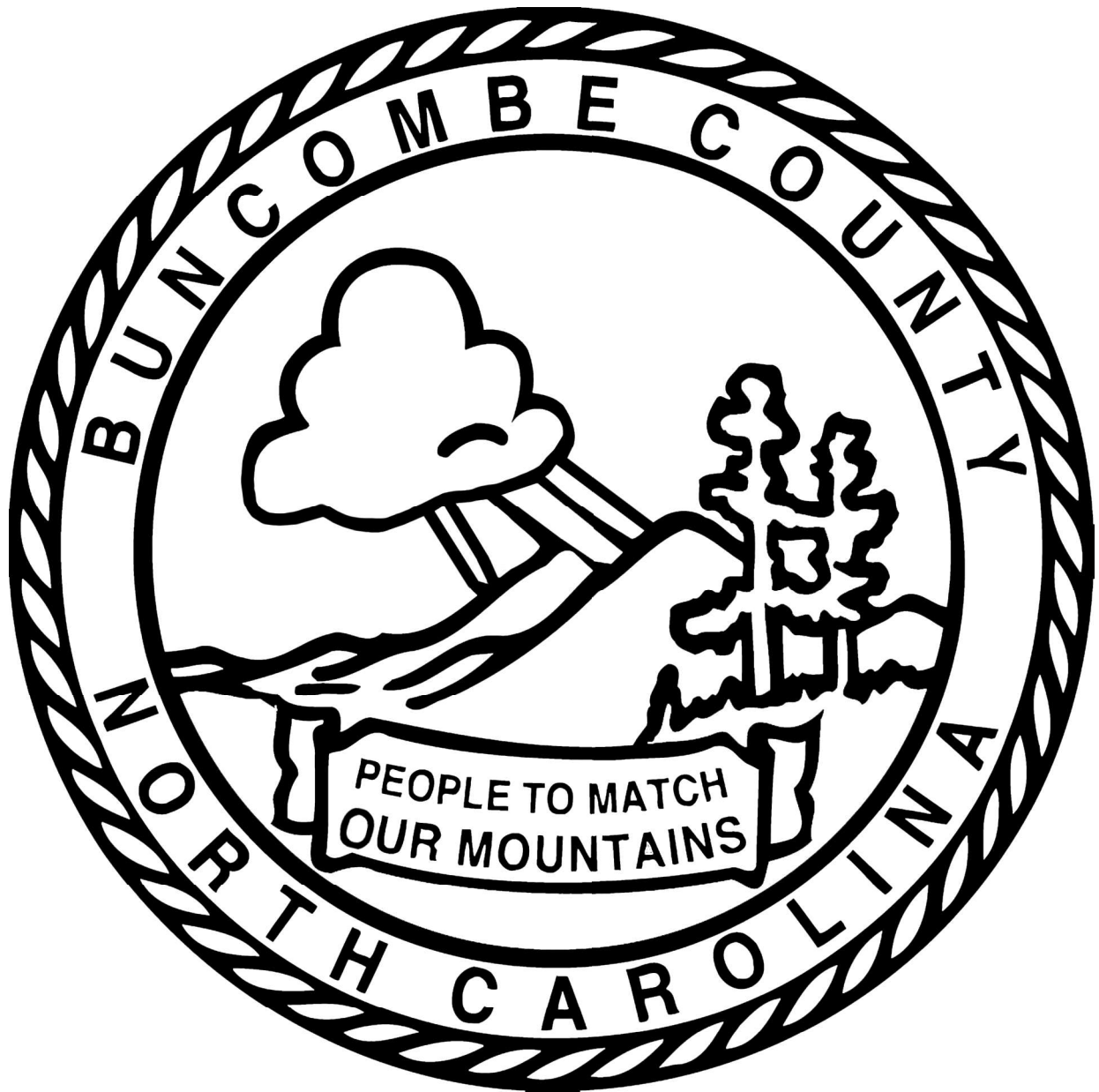
The amount of fund balance that is available for future appropriations.

UNRESTRICTED FUND BALANCE

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



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