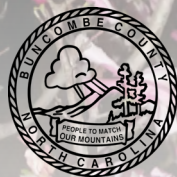


2024

RECOMMENDED ANNUAL BUDGET IN BRIEF



BUNCOMBE COUNTY
NORTH CAROLINA

FOR THE FISCAL YEAR ENDING JUNE 30, 2024

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Buncombe County, North Carolina

Recommended Budget Fiscal Year 2023-2024



Board of Commissioners

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

County Manager

Avril M. Pinder, CPA, ICMA-CM

Prepared By:

Buncombe County Budget Office
John Hudson, Budget Director
Heather Holsey, Budget Analyst
Jay Shih, Budget Analyst
Sam Riddle, Budget Analyst

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

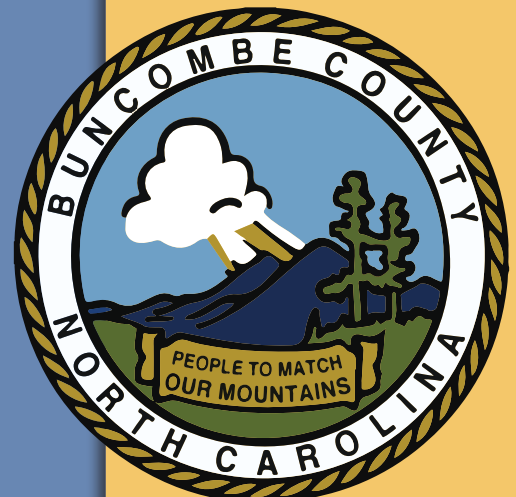
Respect

Integrity

Collaboration

Honesty

Equity





The Buncombe County Seal

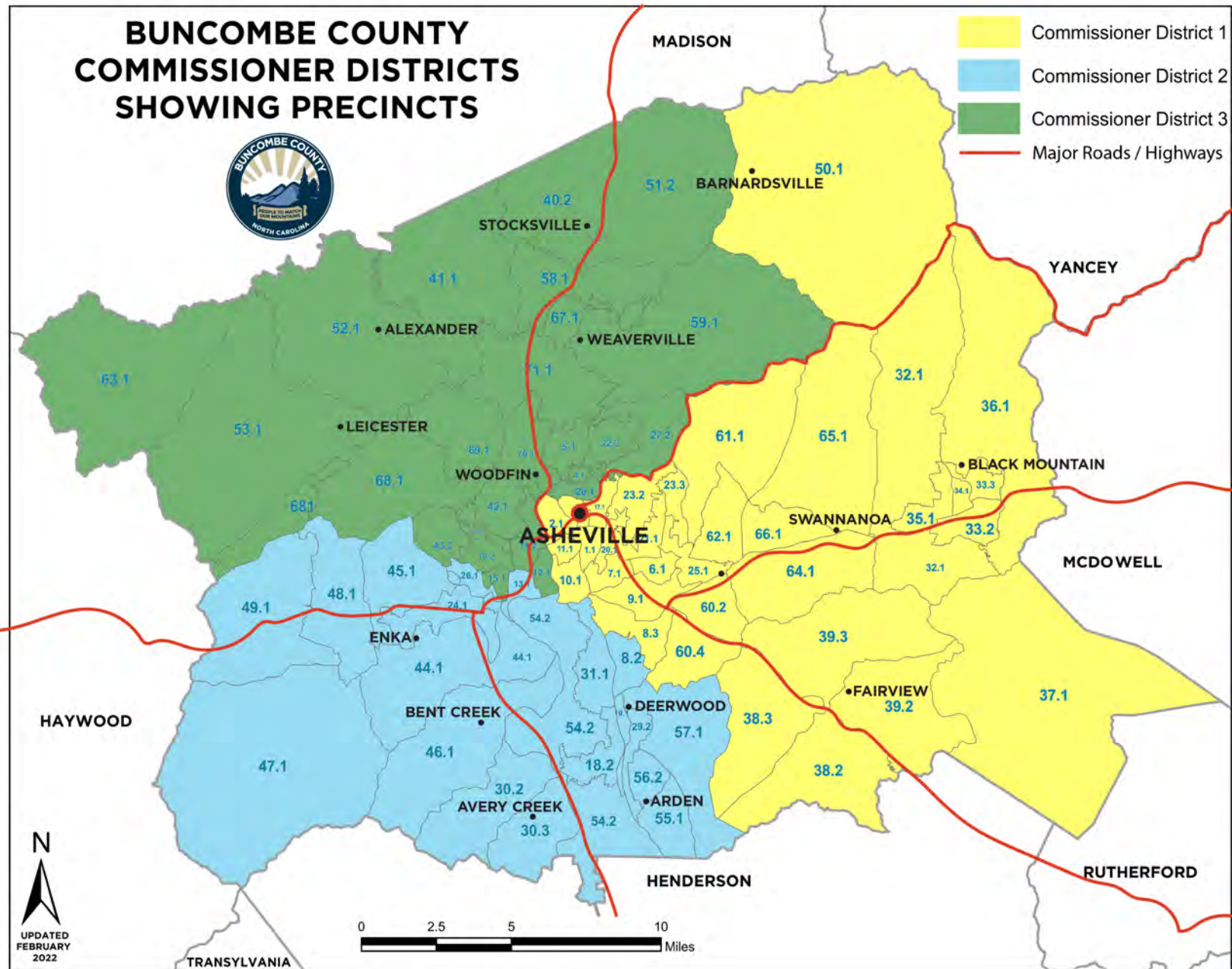
Buncombe County's Seal was designed and drawn in 1927 by the late Roy Fox, with help from his classmates. He was a sixth grade student at Woodfin School who entered a contest hoping that his design would become the Official County Seal. County officials selected his design, which featured mountains, 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

BUNCOMBE COUNTY COMMISSIONER DISTRICTS SHOWING PRECINCTS



- Commissioner District 1
- Commissioner District 2
- Commissioner District 3
- Major Roads / Highways



<i>Population</i>	269,452
<i>Area</i>	656 square miles
<i>Date Established</i>	January 14, 1792
<i>County Seat</i>	Asheville

A Brief History of Buncombe County

Katherine Calhoun Cutshall, August 2021

A Time before “Buncombe”

Archaeologists believe that for thousands of years various Indigenous peoples and cultures have made their homes in western North Carolina. The earliest evidence of permanent human settlement in the region dates to approximately 8000 BCE.¹ The geographic region that is now Buncombe County was home to many indigenous towns including a settlement at the confluence of the French Broad and Swannanoa Rivers on the contemporary Biltmore Estate.²

Western North Carolina (WNC) was occupied primarily by the Cherokee People but was also home to other indigenous cultures like the Catawba People. The traditional territory of the Cherokee covered more than 100,000 square miles of what is today western North Carolina, eastern Tennessee, northern Georgia, and Upstate South Carolina. In the early 18th century, the estimated population of the Cherokee People was 36,000. By 1770, however, only about 7,000 Cherokees remained. A series of smallpox outbreaks not only caused massive population decline but also forced the relocation and consolidation of Cherokee towns throughout the southern mountains.³

Early European Settlement

Following the Seven Years’ War, England’s King George III issued the *Proclamation of 1763*. The royal order created a boundary line roughly following the Blue Ridge Mountains between the lands of the Cherokee and those claimed by invading white settlers. As tensions between the English crown and American colonists increased before the Revolutionary War, settlers began ignoring the treaty line and illegally moving west. By spring of 1776, many Cherokees were discussing taking up arms against the intruders.

White traders learned of the plans and warned surrounding settlements, and both Cherokees and white settlers began preparing for war. Griffith Rutherford, leader of the Salisbury district militia, mustered a group of 2,500 volunteer soldiers to lead a military campaign against the Cherokee in WNC. Rutherford’s troops destroyed Cherokee settlements across the region, (including the village near present-day Asheville along the Swannanoa River), and imprisoned or enslaved the survivors. After the Rutherford massacre, there were virtually no indigenous inhabitants left in the current Buncombe County region.⁴

¹ “Warren Wilson (Buncombe County)” Ancient North Carolinians, (Accessed 8/10/2021) <https://ancientnc.web.unc.edu/indian-heritage/by-region/appalachian/warren-wilson/>.

² Tennett, Gail, *The Indian Path in Buncombe County*, NP abt. 1950, (Accessed 8/10/2021). http://toto.lib.unca.edu/booklets/indian_path_buncombe/default_indian_path.htm.

³ Anderson, William L. and Ruth Y. Wetmore, “Cherokee, Part III: Disease, destruction, and the loss of Cherokee Land” NCPedia, 2006. <https://www.ncpedia.org/chokeoke/disease>. (Accessed 8/10/2021).

⁴ Norris, David A., “Rutherford’s Campaign” NCPedia, 2006. (Accessed 8/10/2021) <https://www.ncpedia.org/rutherford/campaign>.

Formation of Buncombe County and First Local Government

According to oral tradition, Samuel Davidson was the first white person to live permanently in what is now Buncombe County when he built a homestead on Bee Tree Creek in 1781.⁵ Over the next decade, as the populations of the westernmost sections of the extant Burke and Rutherford counties continued to attract Scots-Irish, German, and Dutch settlers, citizens petitioned the state legislature to form a new county. The measure passed in 1791, and a small group of wealthy landowners formed Buncombe County's first local government in 1792. Originally named Union County, the petitioners eventually settled on Buncombe to honor Colonel Edward Buncombe, a Caribbean-born plantation owner and Revolutionary War veteran.⁶

At the time of its creation, the jurisdiction of Buncombe County encompassed most of the western part of the state. It was so large that it was often called the "State of Buncombe." The county seat, originally called Morristown, was renamed Asheville in 1793 to honor Governor Samuel Ashe.⁷

Buncombe County's Developing Economy

Throughout the first part of the 19th century, Asheville was a small town with few homes and buildings. The dangerous conditions of the roads made travel nearly impossible for merchants. As a result, Buncombe County's primary industry was subsistence agriculture. Most families owned a small amount of land and could not afford to take advantage of enslaved labor. However, many wealthy farmers in the region maintained small plantations and exploited enslaved people to produce cash crops like corn, wheat, and flax. It was also common for enslaved people in WNC to perform skilled labor, such as blacksmithing, tanning, and other home-based industries.⁸

In the years before the Civil War, residents and politicians from Buncombe County lobbied for infrastructure improvements, hoping that easing the difficulty of transportation would boost the western economy. By 1828, work was complete on the County's first turnpike road. Following the course of the French Broad River, the route passed through the center of Asheville connecting Greeneville, Tennessee to Greenville, South Carolina.⁹ At the same time, other roads leading to Asheville from eastern North Carolina were built and improved. One frequently journeyed route sent travelers through the Hickory Nut Gap passing by Sherill's Inn, a well-known stop for travelers.¹⁰

The turnpike was a major catalyst for the continued economic growth in Buncombe County and surrounding regions. Though the turnpike roads were far from perfect, they allowed for relatively safe and hassle-free travel. Due to these new roads, the population of enslaved people rose dramatically as commercial agriculture became more profitable and Buncombe residents began

⁵ Sondley, F.A., "Samuel Davidson" NP, 1913. Copy held in Buncombe County Special Collections.

⁶ Mazzocchi, Jay. "Buncombe County," NCPedia, 2006. <https://www.ncpedia.org/geography/buncombe> (Accessed 8/11/2021).

⁷ Gregory, Lisa, "Asheville," NCPedia 2010, (Accessed 8/11/2021) <https://www.ncpedia.org/geography/asheville>.

⁸ Inscoc, John C, *Mountain Masters: Slavery and Sectionalism in Western North Carolina* (Knoxville: University of Tennessee Press, 1989), 70-74.

⁹ Hill, Michael. "Buncombe Turnpike" NCPedia, 2006. <https://www.ncpedia.org/buncombe-turnpike> (Accessed 8/11/2021).

¹⁰ "Hickory Nut Gap Forest," Southern Appalachians Highland Conservancy, (Accessed 8/11/2021) <https://appalachian.org/hickory-nut-gap-forest/>.

catering to travelers. Wealthy slave-owning families shifted from primarily farming to hosting affluent tourists in hotels and boarding livestock drovers at roadside inns known as stock stands.¹¹

As transportation improved throughout the 19th century, Asheville became a popular destination for merchants from the Appalachian foothills as well as leisure travelers from the lower South seeking refuge from mosquito-borne diseases and intense summer heat, laying the groundwork for an increasingly robust tourism-based economy later in the century.¹²

The Civil War and Reconstruction

By the 1850s, a civil war was on the horizon. White men in Buncombe County began taking up arms to defend the practice of slavery as early as 1859. In response to John Brown's raid on Harpers Ferry, William W. McDowell, a wealthy slave owner, organized the Buncombe Rifles, a militia group of 100 or more men who began preparing for war more than a year before Southern states began exiting the Union.¹³ Although some narratives offer the idea that the practice and support of slavery and disunion was rare in the Southern Highlands, Buncombe County proved to be pro-secession.¹⁴

WNC remained relatively peaceful during the war, but Asheville faced the conflict head-on, as it reached the bitter end. The Battle of Asheville was a five-hour skirmish on the northern edge of the city. Bad weather and misinformation saw the battle end without consequence. Peace was short-lived, however. Two weeks later, Union Cavalry led by General George Stoneman rode through Asheville. Stoneman's troops sacked towns and emancipated enslaved people across WNC in what became known as Stoneman's Raid.¹⁵

After the war, Asheville was home to a local office of the Bureau of Refugees, Freedmen, and Abandoned Lands, commonly called the Freedmen's Bureau. Despite the efforts of the Bureau, the violent oppression of Black people did not end with emancipation.¹⁶ Racialized violence and the "White Supremacy Campaign" touted by southern conservatives continued to promote harmful policies and practices known as Jim Crow Laws.¹⁷ Between 1880 and 1900, three Black men were lynched at the hands of white Buncombe County residents.¹⁸

¹¹ Cutshall, Katherine Calhoun, "In the Grip of Slavery: The Rise of a Slave Society Surrounding the Establishment of Stock Stand along the Buncombe Turnpike 1790-1855" Unpublished thesis, UNC Asheville Department of History, 2015, <https://libres.uncg.edu/ir/unca/listing.aspx?id=19894>.

¹² Starnes, Richard, *Creating the Land of the Sky: Tourism and Society in Western North Carolina*. (Tuscaloosa: University of Alabama Press) 2005, 4.

¹³ Inscoc, John C. and Gordon McKinney, *The Heart of Confederate Appalachia: Western North Carolina in the Civil War*, (Chapel Hill: University of North Carolina Press, 2000) 36.

¹⁴ Inscoc and McKinney, *The Heart of Confederate Appalachia*, 49-55.

¹⁵ Inscoc and McKinney, *The Heart of Confederate Appalachia*, 253-257.

¹⁶ Nash, Steven E. *Reconstruction's Ragged Edge: The Politics of Postwar Life in the Southern Mountains*, (Chapel Hill: University of North Carolina Press, 2016) 89-118.

¹⁷ McKinney, Gordon, *Zebulon Vance: North Carolina's Civil War Governor and Gilded Age Political Leader*. (Chapel Hill: University of North Carolina Press, 2004). 325-365.

¹⁸ Elliston, Jon, "WNC's Lynchings: New study sheds light on a once-pervasive Southern atrocity" Carolina Public Press, Feb 18, 2015, (Accessed 8/11/2021) <https://carolinapublicpress.org/21898/wncs-lynchings-new-study-sheds-light-on-a-once-pervasive-southern-atrocity/>.

The Gilded and Industrial Age

After the Civil War, the people of WNC continued advocating for infrastructure improvements, especially the completion of the Western North Carolina Railroad, a project halted during the war. Governor Zebulon Vance, a Buncombe County native, successfully pushed the legislature to fund the railroad project.¹⁹

More than 3,000 incarcerated laborers primarily constructed the railroad. The majority of these laborers were young Black men convicted of petty crimes. Convicts provided the state with free labor, while the health and safety of the workers was ignored. An unknown number of laborers perished while building the railroad.²⁰ In 1879, workers finished the Swannanoa Tunnel, one of the most important pieces of the project.

The completion of a railroad into Asheville resulted in a major boon to the local economy. Only 10 years later, Asheville was among the most popular health tourism destinations in the United States.²¹

As a result of the area's reputation as a health resort, Buncombe County became a popular destination for Gilded Age millionaires like George W. Vanderbilt. Vanderbilt enjoyed the area so much that he purchased approximately 125,000 acres in southwest Buncombe County to build his estate, a massive French-style Chateau he called Biltmore. The completion of Biltmore drew additional attention to Buncombe County and the surrounding area. Between 1880 and 1900, the population of Buncombe County more than doubled.²²

The booming tourism-based economy carried Asheville into the 20th century; however, the region was not completely dependent on the service industry. Between 1900 and 1930, the economy of Buncombe County continued to diversify with the arrival of large-scale textile manufacturing firms such as the American Enka and Beacon Blankets mills. Across the County, rural farmers thrived on crops of burley tobacco.²³

The Post-war Era

As post-war euphoria subsided across the United States, Buncombe County's economy faced a period of relative stagnation throughout most of the latter half of the 20th century. The service and manufacturing industries continued to be the region's primary source of jobs and revenue. However, manufacturing was on the decline across the country, Buncombe County not excepted. Two of the region's largest employers, American Enka and Beacon Blankets, began to shrink eventually ceasing operations altogether in 1985 and 2002, respectively. As manufacturing jobs became increasingly scarce, Buncombe County once again turned to the hospitality sector to create economic stability.²⁴ In 1983, the North Carolina legislature created Buncombe County's Tourism Development

¹⁹ McKinney, *Zebulon Vance*, 325-365.

²⁰ "History", RAIL Project, (Accessed 8/11/2021) <https://therailproject.org/history/>.

²¹ Starnes, Richard. *Creating the Land of the Sky*. 9-12.

²² Asheville, North Carolina, Buncombe County Special Collections, Vertical File Reference Collection, US Census Population Data for Buncombe County.

²³ Starnes, *Creating the Land of the Sky*, 9.

²⁴ Chase, Nan, *Asheville: A History*, (Jefferson, NC: McFarland & Company, 2007) 161-207.

Authority to oversee the collection and investment of occupancy taxes paid by tourists who used overnight lodgings in the region.²⁵

Buncombe County Today

Since the 1980s, Buncombe County has continued to attract visitors. More than 10 million people make their way to Buncombe County each year, and tourism remains one of the primary drivers of economic growth. In the 2020 fiscal year, the Buncombe County Tourism Development Authority attributed more than \$392 million to tourism-related tax revenue.²⁶ Other industries also continue to make an impact, including agriculture. Buncombe County is home to at least 21 working family farms that have been in business for more than 100 years.²⁷ As of the 2020 census, Buncombe County is home to more than 260,000 residents and continues to grow.²⁸

Buncombe County strives to promote a healthy, safe, well-educated, and thriving community with a sustainable quality of life, and provide effective and efficient government our citizens can trust. Buncombe County delivers needed service through a responsive workforce committed to excellence, integrity, and teamwork.²⁹

²⁵ “About the Buncombe County TDA,” Buncombe County TDA, (Accessed 8/15/21) <https://www.ashevillecvb.com/bctda/>.

²⁶ “Buncombe County TDA Annual Report FY2019-2020,” Buncombe County TDA, (Accessed 8/20/21), https://www.ashevillecvb.com/wp-content/uploads/2020-BCTDA-Annual-Report_FINAL.pdf.

²⁷ “Century Farm Family,” North Carolina Department of Agriculture and Consumer Services, (Accessed 8/15/21), <https://www.ncagr.gov/paffairs/century/index.htm>.

²⁸ Asheville, North Carolina, Buncombe County Special Collections, Vertical File Reference Collection, US Census Population Data for Buncombe County.

²⁹ Buncombe County Government, “Buncombe County Strategic Plan, 2025” (Accessed 8/30/21), <https://www.buncombecounty.org/governing/commissioners/strategic-plan/default.aspx>.

Buncombe County

Board of Commissioners

CHAIR



Brownie Newman

DISTRICT 1



Al Whitesides

DISTRICT 2



Jasmine Beach-Ferrara

DISTRICT 3



Amanda Edwards



**Terri Wells,
Vice-Chair**



Martin Moore



Parker Sloan

County Officials

Quentin Miller
Drew Reisinger
Avril M. Pinder, CPA, ICMA-CM
Dakisha Wesley
Sybil Tate
Lamar Joyner
John Hudson
Mason Scott

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



Organizational Chart

ELECTED APPOINTED SEPARATE BOARD DEPARTMENT HEAD

Residents

Register of Deeds
Drew Reisinger

Sheriff
Quentin Miller

Board of Commissioners

 Chairman Brownie Newman	 District 1 Al Whitesides	 District 1 Terri Wells Vice Chair	 District 2 Jasmine Beach-Ferrara	 District 2 Martin Moore	 District 3 Parker Sloan	 District 3 Amanda Edwards
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External Audit Committee

Internal Auditor
Dan Keister

Clerk to the Board
Lamar Joyner

 Budget John Hudson	 Human Resources Sharon Burke
 Intergovernmental Relations Timothy Love	 Legal/Benefits/Risk MGMT Michael Frue

County Manager
Avril Pinder

Interim Finance
Mason Scott

Tax Collector
Jennifer Pike

Administrative Coordinator
Jennifer Aviles

Assistant County Manager
DK Wesley

Assistant County Manager
Sybil Tate

City/County ID Pat Freeman	Election Services Corinne Duncan	Library Jason Hyatt	Emergency Services Taylor Jones
Equity & Human Rights Noreal Armstrong	Health & Human Services Stoney Blevins	Justice Services Tiffany Iheanacho	
Communications and Public Engagement Lillian Govus	Public Safety Communications Derrick Ruble	Recreation Services Allison Dains	Strategic Partnerships Rachael Nygaard

Agriculture and Land Resources Jennifer Harrison	Information Technology Eric Grau	Permits & Inspections Bob Haynes	
Strategy & Innovation Rafael Baptista	Air Quality Ashley Featherstone	Planning Nathan Pennington	
Solid Waste Dane Pedersen	Sustainability Office Jeremiah LeRoy	Property Assessment Keith Miller	General Services Mike Mace



Buncombe County Government

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

May 16, 2023

Dear Buncombe County Commissioners,

I am pleased to present the Buncombe County Fiscal Year (FY) 2024 recommended annual budget for your review and consideration. The budget was prepared in accordance with The North Carolina Local Government Budget and Fiscal Control Act.

Last year we celebrated the County's 230-year anniversary and the FY2023 budget focused on stewardship, understanding that we are caretakers of something created long ago and tasked with maintaining and enhancing the alluring aesthetic, quality of life, and other elements that draw people here and give them a sense of place.

As we prepare for FY24, we are grateful that the ravages of the COVID-19 pandemic are behind us; however, we are now facing several new challenges including: the highest national inflation levels in three decades, the highest cost of living in the state, housing affordability, homeless population, competitive wages, worker shortage, and the constant threat of an economic recession, to name a few. While we face several challenges, staff are being resilient, creative, and innovative to provide the level of service our community wants and needs.

The recommended budget is generally based on the Board of Commissioners' goals and priorities adopted in the 2020-2025 Strategic Plan and specifically on the five priorities identified by the Board in the budget planning retreat that started the FY2024 budget process in December 2023. Those priorities are:

- Public Safety and Expansion of Emergency Medical Services
- Homelessness and Continuum of Care
- Early Childhood Education Workforce Development
- Consolidation of School Systems
- Infrastructure in Unincorporated and Growth Areas

As we have done the last five budget cycles, we task our department leaders with developing a budget that aligns with the Board's goals and priorities. Funding those goals informed planning for the FY2024 budget year.

My primary goal in developing the County's annual budget has always been transparency and accountability. This year, we continue to focus on the foundation of our organization, the safety and well-being of our residents, and supporting our education partners. We have all experienced inflation impacting our work in that it costs considerably more today than what it did two years ago to deliver the same level of service. Although revenues have increased, they have not kept pace with inflation. You will see this impact throughout the recommended budget with increases in contracted services, cost of goods, and wages.

As we have worked toward this balanced, recommended budget I believe we have made strategic investments into the priorities established by the Board of Commissioners at the FY2024 budget planning retreat.

FY2024 Budget Summary

As noted above, the FY2024 budget contains many financial challenges. With the 2025 Strategic Plan and the Board's FY2024 top five priorities as our North Star, we have worked to address all stated priorities, maintain existing services, while minimizing the overall percentage growth in operating expenses. This budget is balanced with the appropriation of \$18.8 million of fund balance and maintains the property tax rate of 48.8 cents.

In 2019, we researched and proposed a sustainable funding model to fund our educational obligations. For FY2024, that model resulted in a 3.35% increase; however, this recommended budget includes 10.29% growth for K-12 schools or \$10 million. This funding level can fully fund the remainder of the FY2023 salary study (phases 2 and 3), or the proposed salary increase from the State, but not both. To cover any amount above the \$10 million, an additional revenue source would be required.

The County's workforce is its foundation. As we stated last year, this budget continues to focus on our workforce. I am recommending 44 new positions across 14 departments and divisions in the General Fund. Maintaining appropriate staffing levels directly impacts our ability to meet the increasing demand for services and lessens the burden and burnout of current staff. In addition to new staff, retaining current staff is a priority. To that end, included in this budget is the annual Cost of Living Adjustment (COLA). Per the County's Personnel Ordinance formula of the 2-year average annual change in the Consumer Price Index – Urban Wage Earners and Clerical Workers (CPI-W), the recommended budget includes a 7.28% COLA for all regular employees.

Expenditures

The recommended budget provides \$602,634,131 in total expenditures across all operating funds, with a General Fund total of \$423,560,422. The proposed tax rate to support the FY2024 budget remains at 48.8 cents per \$100 of assessed valuation.



The value of a penny on the tax rate is \$5,122,473.

The FY2024 recommended budget amounts for annual funds are as follows:

- General Fund budget of **\$423,560,422**
- Occupancy Tax Special Revenue Fund budget of \$40,000,000
- 911 Special Revenue Fund budget of \$1,281,885
- Register of Deeds Automation (ROD) Special Revenue Fund budget of \$150,050
- Register of Deeds Trust Fund budget of \$400,000
- Special Taxing Districts Fund budget of \$67,274,346
- Transportation Special Revenue Fund budget of \$6,612,501
- Woodfin PDF (Project Development Financing) Special Revenue Fund budget of \$788,428
- School Fines and Forfeitures Fund budget of \$2,000,000
- Tax Reappraisal Reserve Fund budget of \$685,000
- Sheriff Forfeitures Fund budget of \$120,000
- Solid Waste Enterprise Fund budget of \$15,740,861
- Inmate Commissary and Welfare Fund budget of \$483,587
- Real-Time Intelligence Fund budget of \$169,000
- Representative Payee Fund budget of \$500,000
- Insurance and Benefits Fund budget of \$42,868,051

Revenues

General Fund Revenues, excluding appropriated fund balance, total **\$404,726,352**, an overall increase of 4.8% from the FY2023 amended budget.

Ad Valorem Taxes – Property taxes for FY2024 are budgeted at **\$249,864,222**, an increase of \$10,204,975 (4.3%) over the FY2023 amended budget. Last year's collection rate was budgeted at a rate of 99.65%. We are seeing a return to pre-pandemic collection rates and therefore the budgeted rate for FY2024 is 99.75%.

Sales Taxes – Sales tax receipts for FY2024 are budgeted at **\$48,946,195**, an increase of \$1,418,802 (3.0%) above FY2023 amended budget. Growth in sales tax collection in FY2023 slowed relative to the unprecedented growth seen over the previous two years. Given uncertain economic conditions ahead, we are projecting that sales tax growth continue to moderate back to pre-pandemic levels in FY2024.

Fund Balance – This plan proposes using **\$18,834,070** of fund balance thereby preserving a 15% minimum fund balance by policy.

During our FY2024 budget planning retreat, you identified five funding priorities to focus on in the upcoming year. Those top five priorities are:

- Public Safety and Expansion of Emergency Medical Services (EMS)
- Homelessness and Continuum of Care
- Early Childhood Education Workforce Development
- Consolidation of School Systems
- Infrastructure in Unincorporated and Growth Areas

The following highlights are initiatives and programs budgeted for FY2024 that support the priorities of the Board.

Public Safety and Expansion of Emergency Medical Services

The FY2024 Recommended Budget increases the overall Public Safety function budget by **\$6,633,491**.

Recommended FY2024 investment in new positions in our Public Safety workforce totals **\$1,534,419** funding twenty-four (24) positions and the reclassification of one (1) position.

- Eighteen (18) Part-Time EMT – Paramedics
 - Six (6) starting July 1, 2023
 - Three (3) starting Oct 1, 2023
 - Nine (9) starting Jan 1, 2024
- 911 Administrative Coordinator starting Feb 1, 2024
- 911 Training & Support Specialist starting Oct 1, 2023
- Two (2) Detectives
- Arson Investigator
- EMS Operations Manager
- Reclass Pre-Trial Screener to Case Manager

Recommended FY2024 increased investments in our Public Safety operating budgets include:

- 911 Operations - **\$88,500** increase for:
 - Substantial increases to training budget
 - Equipment maintenance
 - Contracted services
- Emergency Services - **\$92,370** increase for:
 - Ventilators, video scopes, and radios
 - Cardiac monitors
 - Therapy services for EMS staff
 - Emergency Operations Plan Update
 - Additional Community Paramedicine funding



- Family Justice Center - **\$463,178** increase for:
 - Contracts with community partners that were previously grant-funded:
 - Helpmate
 - YWCA
 - Pisgah Legal
 - Our Voice
- Public Safety Interoperability Partnership - **\$195,977** increase for:
 - Consultant services for system migration
- Public Safety Training Center - **\$240,947** increase for:
 - Purchase of fire engine for training
 - Inspection and calibration of methane monitoring system
 - Annual physicals to meet OSHA and NFPA respiratory standards
 - Tools, small equipment, and maintenance
- Sheriff's Office and Detention Center - **\$1,149,522** increase for:
 - Inmate medical contract
 - Training
 - Food costs
 - Inmate supplies
 - Equipment

Homelessness and Continuum of Care

Recommended FY2024 investment in workforce that supports Homelessness and Continuum of Care efforts totals **\$137,073**, funding two (2) positions.

- Unhoused Coordinator – added in late FY23 but fully funded in FY24
- Library Safety Associate starting Jan 1, 2024

Recommended FY2024 investments in operating budgets that supports Homelessness and Continuum of Care include:

- Behavioral Health - **\$430,000** for:
 - Homeward Bound funding from the County's Maintenance of Effort (MOE) funds passed through VAYA that supports coordinated entry services for the unhoused.



- Planning - **\$60,000** for:
 - Code Purple Contract – Code Purple nights occur with temperatures of 32 degrees or lower, when people are at-risk of freezing to death. This triggers overflow shelters to be operational.
- Library - **\$70,525** for:
 - Library-Based Homeless Outreach and Coordinated Assessment Contract

Early Childhood Education Workforce Development

Recommended FY2024 investment in operating budgets that support Early Childhood Education Workforce Development efforts include:

- Pre-K Transfer - **\$3,896,756** for:
 - Per Board-approved resolution, included is a 2% increase of \$76,407 for FY2024.

Historically the annual Early Childhood Education allocation has been budgeted in the General Fund. Starting in FY2024 the annual Early Childhood Education allocation will be budgeted as an interfund transfer to the Special Programs Fund. The Special Programs Fund is a multi-year fund and will allow any unallocated or returned funds to be utilized in future years. This is in line with the annual funding for other Commissioner-driven priorities, to include Affordable Housing and Conservation Easements.

Infrastructure in Unincorporated and Growth Areas

Recommended FY2024 investment in workforce that supports Infrastructure in Unincorporated and Growth Areas totals **\$270,061**, funding three (3) positions.

- Zoning Code Enforcement Officer starting Jan 1, 2024
- Stormwater Coordinator - added in late FY23 but fully funded in FY24
- Addressing Manager starting October 1, 2023

Recommended FY2024 investment in operating budgets that support Infrastructure in Unincorporated and Growth Areas include:

- Agriculture and Land Resources - **\$142,000** increase for:
 - WNC Recreation Water Quality Monitoring Program - \$100,000
 - Soil and Water's Cost Share Program - \$42,000
- Planning - **\$225,000** increase for:
 - City/County Transit Master Plan - \$200,000



- Local Portion of French Broad River Metropolitan Planning Organization (MPO) funding which will be a contribution toward a Multimodal Master Plan identifying locations for pedestrian and cycling improvements within unincorporated areas which would improve transportation access across the County - \$25,000

Consolidation of School Systems

The last of the top five priorities is the consolidation of the two K-12 public school systems, Buncombe County Schools (BCS) and Asheville City Schools (ACS). After discussion with school leaders, ACS requested time to adjust to the creation of an elected school board and time to hire and onboard a school superintendent before considering consolidating. This priority was deferred with all parties agreeing to reengage at a later date.

Other Positions

Recommended FY2024 investment in workforce in all other areas totals **\$1,204,008** and includes:

- Assistant County Manager starting Feb 1, 2024
- Income Maintenance Caseworker for Food and Nutrition Services
- Candidate Coordinator starting Feb 1, 2024
- Lead Mechanic
- Lead Electrical Specialist starting Jan 1, 2024
- Information Technology Technician starting Sep 1, 2023
- Six (6) Library Assistants
- Two (2) Environmental Health Specialists for Food and Lodging
- Park Ranger starting Feb 1, 2024
- Property Appraiser

Other Substantial Operating Expansions

- Animal Services - **\$505,557** increase for:
 - Increased operational costs of running the County animal shelter
- Cooperative Extension - **\$37,500** increase for:
 - Addition of Urban Agricultural Agent from NC A&T – County is covering half of the salary and benefits for this position
- County Manager - **\$15,000**
 - School of Government Fellow



- Division of Social Services - **\$119,749** increase for:
 - Travel and Training - \$61,941 largely due to longer State-mandated trainings
 - Increased costs of maintenance and contracted services - \$57,808
- Economic Development - **\$250,000** increase for:
 - Support for McCormick Field – Commissioners agreed to support a funding collaboration with the City of Asheville and the Tourism Development Authority to provide required upgrades by Major League Baseball
- Education - **\$115,358,906** for:
 - AB Tech - \$8,114,549
 - Asheville City Schools - \$16,829,804
 - Buncombe County Schools - \$90,334,553
 - School Community Impact Funding - \$80,000
- Elections - **\$984,225** increase for:
 - ExpressVote system and printers for early voting - \$604,225
 - Replacement of two high speed scanners for absentee-by-mail processing - \$380,000
- General Services - **\$716,881** inflationary increases for ongoing expenses:
 - Utilities – \$156,214
 - Janitorial Services - \$173,220
 - Other Contracted Services - \$251,109
 - Maintenance and Repairs - \$136,338

These are examples of cost increases we are seeing due to inflation. For example, there is an 8% increase from Duke Energy in FY2024.

- PR and Communications - **\$46,653** increase for:
 - Contracted Services – Documentation of the Reparations Committee and their process
- Recreation Services - **\$42,250** increase for:
 - Building and Grounds Maintenance, including concrete pads for bleachers at the Sports Park, River Park swing gates, and standardized amenities such as trash cans, benches, and tables.



- Tax Assessment - **\$279,500** increase for:
 - Postage and printing due to costs associated with Ad Hoc Committee Tax Assessment initiatives.
- Tax Collections - **\$36,948** increase for:
 - Postage and printing due to USPS rate increases and increases in the number of notices, billings, and follow-ups with the efforts in Tax Assessment.

Capital Planning

For FY2024, we are continuing to address building maintenance. Eight capital projects are recommended, six of which are related to implementing recommendations from the Comprehensive Facility Assessment.

Per the Board of Commissioners' Fund Balance Policy, \$1.8M was transferred to the Capital Projects Fund in FY2023. This transfer will fund the pay-go capital projects in FY2024.

For FY2024, the following Capital and Information Technology amounts are recommended:

CIP projects and vehicles totaling **\$40,040,813**

- Pay-Go Projects **\$2,561,117**
 - Comprehensive Facility Assessment Renovation and Repair **\$1,235,625**
 - Detention Center Facility Assessment Renovation and Repair **\$1,325,492**
- Debt Service Projects **\$37,365,172**
 - Fire Station Alerting/Paging **\$2,000,000**
 - 200 College Street Renovation **\$2,500,000**
 - County Courthouse Renovation & Repair **\$15,096,571**
 - 35 Woodfin Renovation for Forward-Facing Facility **\$8,250,000**
 - New Storage Facility - Design **\$4,212,000**
 - Countywide Paving (includes Lake Julian Park) **\$3,033,350**
 - Vehicles **\$2,273,251**
 - General Government Vehicles **\$1,389,091**
 - Sheriff's Vehicles **\$884,160**
- Permit Revenue
 - General Government Vehicles **\$114,524**

The Information Technology Governance Committee (ITGC) evaluates all Information Technology (IT) project requests more than \$5,000. The ITGC proposed eight projects in FY2024 for a total cost of \$537,750 with recurring costs of approximately \$265,000 per year.



- Information Technology needs recommended by ITGC totaling **\$537,750** in the General Fund
 - Board and Agenda Management Software **\$45,000**
 - Content Management System Web/Intranet Migration Assessment **\$25,000**
 - EMS Realtime Tracking **\$90,000**
 - Grant Management Software **\$55,000**
 - IT Project Management Tools **\$60,000**
 - Risk Management Software **\$116,000**
 - Web Emergency Operations Center Software **\$90,000**
 - Well and Septic Digitization **\$56,750**

Other Annual Funds

Solid Waste Fund – The budgeted FY2024 major expenses include a replacement Landfill scale for **\$104,162** and a new bulldozer for **\$480,000**. Opportunities regarding composting are also on the horizon. Solid Waste anticipates stable revenues for the coming year.

Reappraisal Reserve Fund – The County’s property reappraisal occurred in FY2021. 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 FY2024 recommended transfer of **\$625,000** will cover anticipated expenses for FY2024 and build capacity for the upcoming reappraisal.

Insurance and Benefits Fund – The County experienced 97.1% of expected health claims for plan year 2022 (calendar year 2022). On the per employee basis, claims cost were almost flat to the previous plan year when plan enhancements designed to limit costs, like physical therapy services, were implemented. Despite FY2024 budgeted costs increasing 7.5% over the FY2023 budget, prior year planning has allowed for the absorption of those costs without increases to employee premiums.

Air Quality Fund – The Asheville-Buncombe 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 FY2024 recommended budget is presented for your review and consideration as you finalize an adopted budget. The goal was to prepare a recommended budget that focuses on advancing your priorities and allows the County to continue to deliver a level of service that our residents have come to expect.



I am grateful 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 efforts of the Budget Office 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 2024 Fiscal Year.

Your feedback and support are welcomed and valued. I am hopeful to hear from you in the days ahead as you review the information attached to this message.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Avril M. Pinder". The signature is fluid and cursive, with the first name "Avril" being more prominent.

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

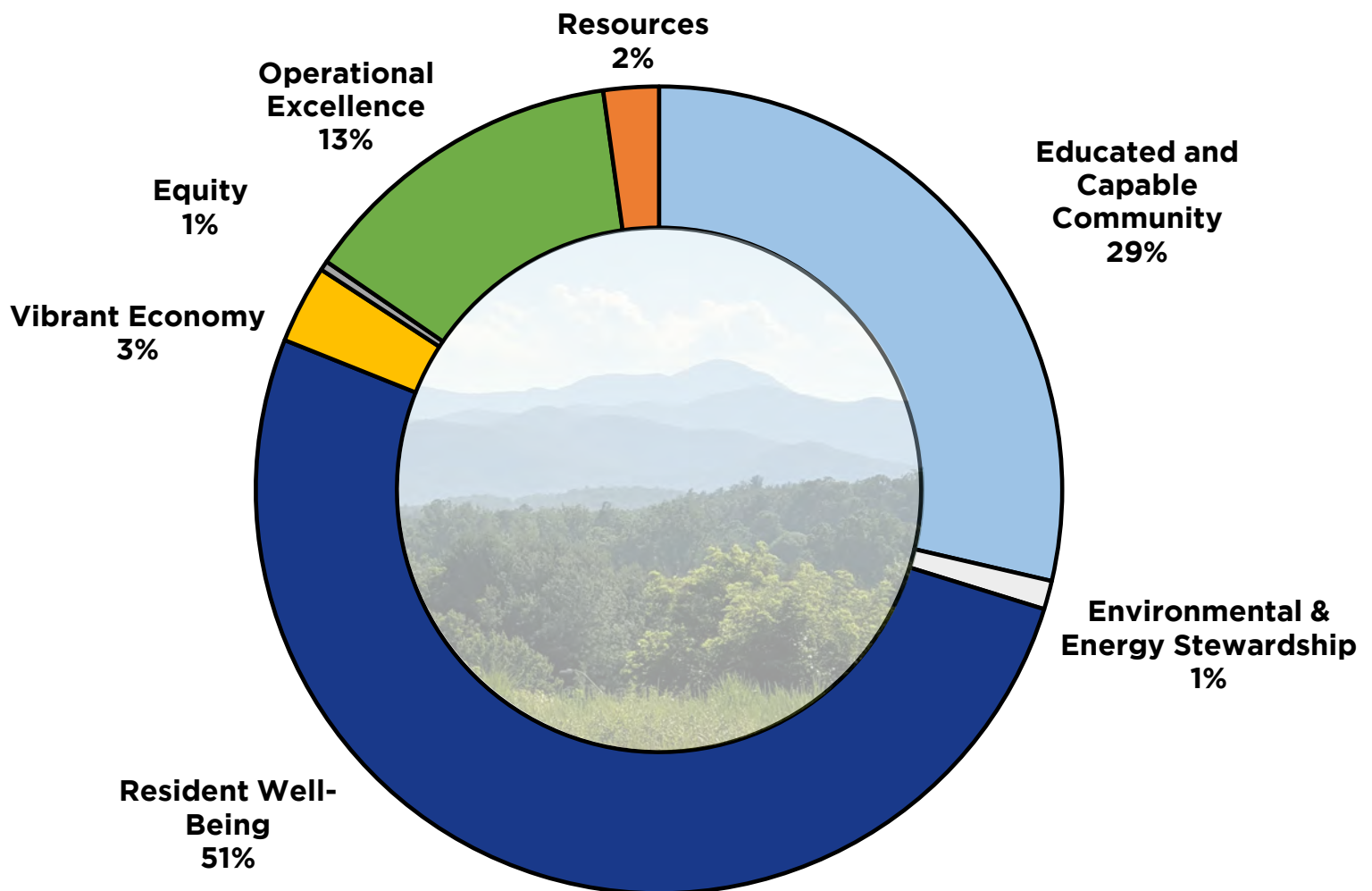




Executive Summary

Budget by Focus Area

The FY2024 budget focuses in on Commissioner-set priorities. However, the County continues to make progress toward its goals related to the Strategic Plan. These priorities and goals often overlap and it is important that information is provided that shows how the County's FY2024 budget aligns with the County's Strategic Plan Focus Areas. Updated budgeting software was acquired in FY2022 allowing departments to select the focus area that each of their line-item expenditures supports when submitting their FY2023 and FY2024 budget requests. This refinement assists the County in guiding future budgetary decisions that continue the progress of its goals and initiatives.



Total County Funds

The total recommended operating budget for Buncombe County in fiscal year 2024 is \$602,634,131. The largest fund is the General Fund, which is the County’s main operating fund. The General Fund budget total is \$423,560,422, an increase of 3.5% from the FY2023 amended budget. The increase is driven by new positions, spending on education, and investment in Buncombe County Commissioner FY2024 priorities.

The next largest group of funds is the Special Revenue Funds. The total operating expenditures for these funds are \$119,812,210, a decrease of 1.4% from the FY2023 amended budget. This decrease results from the most recently seen trends in sales tax and occupancy tax revenues that are passed along to other entities per state statutes.

The Enterprise Funds have recommended expenditures of \$16,393,448. This is a decrease of 1.8% from the FY2023 amended budget. The primary reason for decrease is the adjustments to Solid Waste Enterprise expenses.

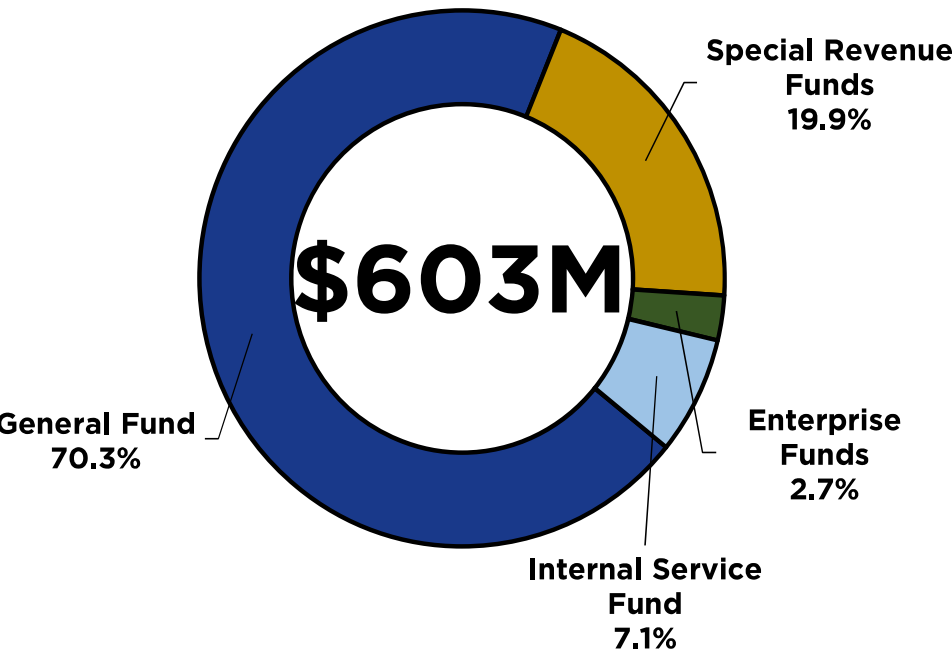
The recommended budget for the Internal Service Fund includes expenditures of \$42,868,051 and are for County commercial liability programs and the operations of its self-insurance, group health, dental, workers’ compensation, unemployment, Local Government Employees Retirement System stabilization, and general liability programs.

General Fund
\$423,560,422

Special Revenue Funds
\$119,812,210

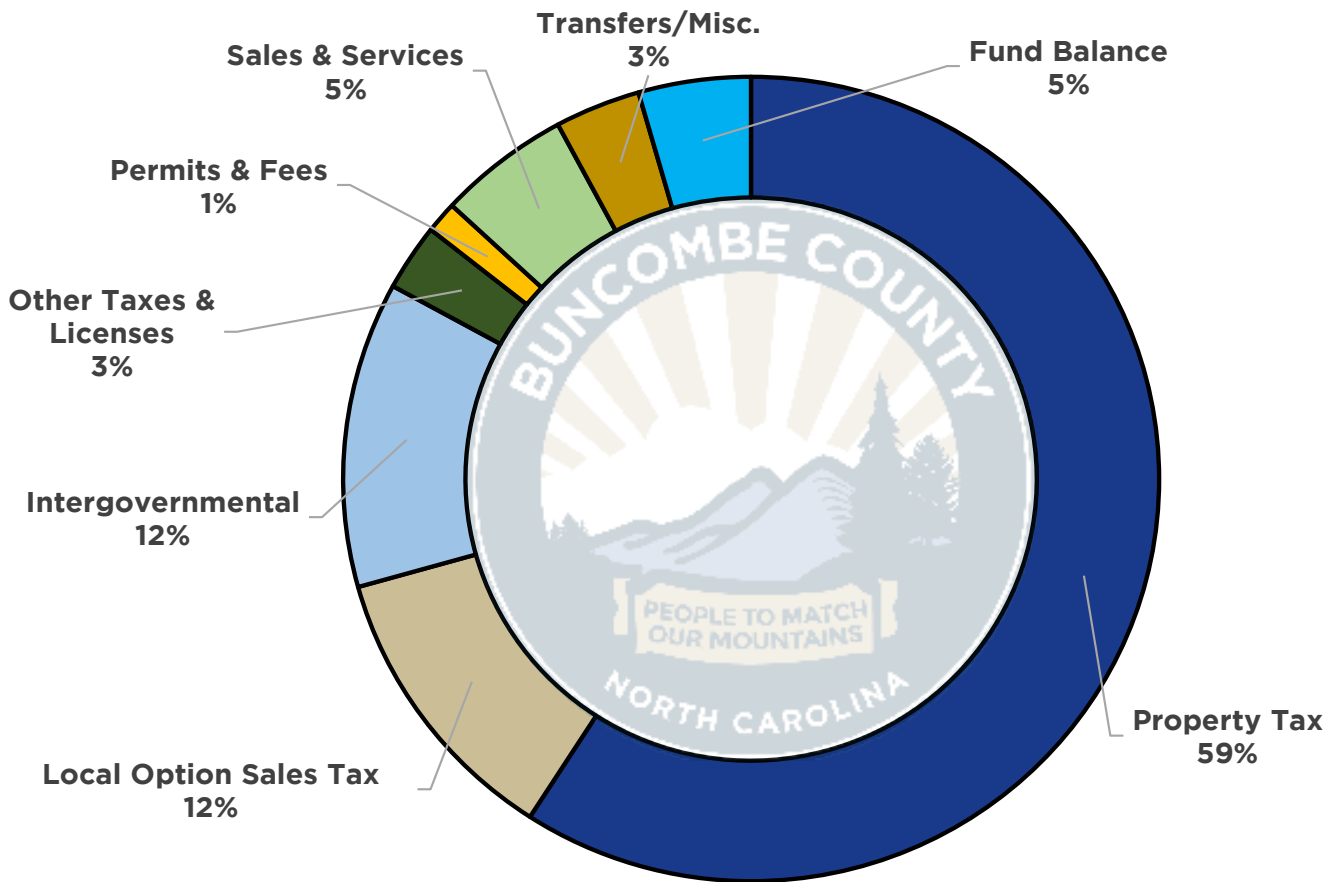
Enterprise Funds
\$16,393,448

Internal Service Fund
\$42,868,051



General Fund

Where Does the Funding Come From?



Primary Revenue Sources*	2020/2021 Actuals	2021/22 Amended	2022/2023 Budget	2023/2024 Budget	% Change from FY 2023 Amended
Property Tax	\$ 219,807,333	\$ 235,895,731	\$ 240,309,247	\$ 250,414,222	4.20%
Sales Tax	\$ 37,062,183	\$ 42,321,899	\$ 47,527,393	\$ 48,946,195	2.99%
Intergovernmental	\$ 47,755,491	\$ 50,408,337	\$ 49,381,697	\$ 52,017,494	5.34%
Other Taxes and Licenses	\$ 9,376,262	\$ 12,160,723	\$ 11,018,000	\$ 11,331,000	2.84%
Permits & Fees	\$ 5,310,142	\$ 5,498,064	\$ 5,210,000	\$ 5,380,868	3.28%
Sales & Services	\$ 21,778,358	\$ 23,145,965	\$ 18,108,468	\$ 22,227,698	22.75%
Total	\$ 341,089,769	\$ 369,430,720	\$ 371,554,805	\$ 390,317,477	5.08%

Major Revenue Source: Property Taxes

The County's largest revenue source is Property Tax, accounting for 59% of the General Fund. By law, the budget for property tax revenues is limited by the prior year's rate. The FY2024 budget estimate for Property Tax is based on a 99.75% collection rate. Property Tax is budgeted at \$249,351,722, which does not include \$512,500 budgeted for prior year property tax collection and \$550,000 budgeted for property tax late payment interest.

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

Fiscal Year: 2024

Tax Year: 2023

(Estimated Taxable Value as of 4/10/23)

FY2024 Recommended Tax Rate

Real Property \$44,097,842,310

Personal Property \$2,918,986,817

Public Service Companies \$971,988,962

Registered Motor Vehicles \$3,235,908,008

Total Basis \$51,224,726,097

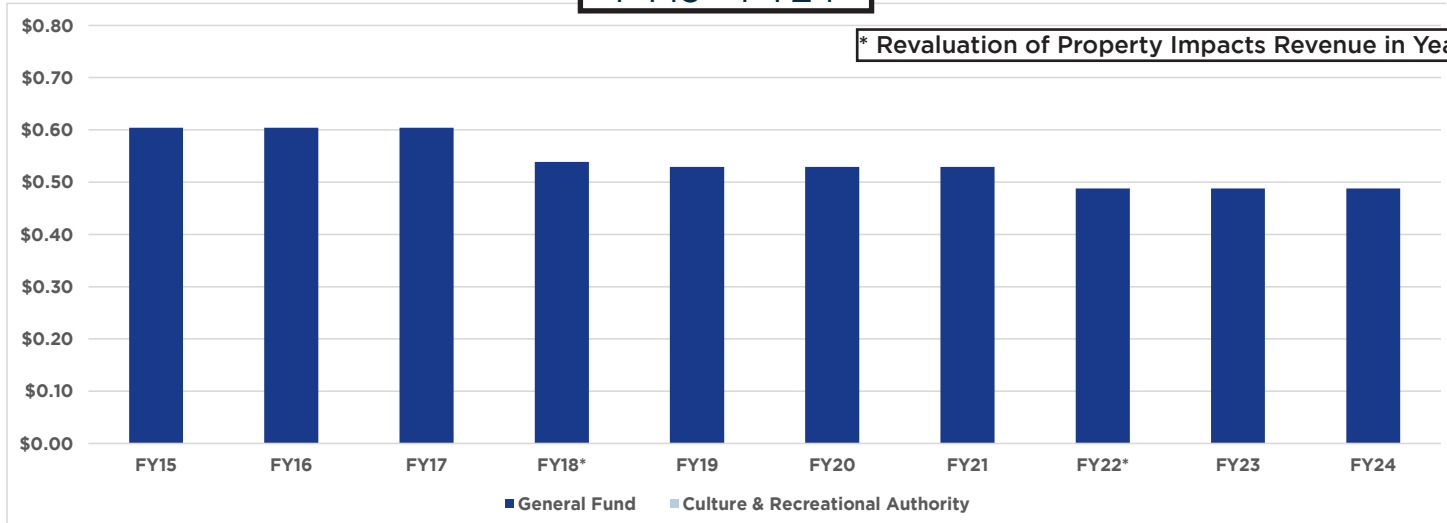
Collection Rate 99.75%

48.8¢

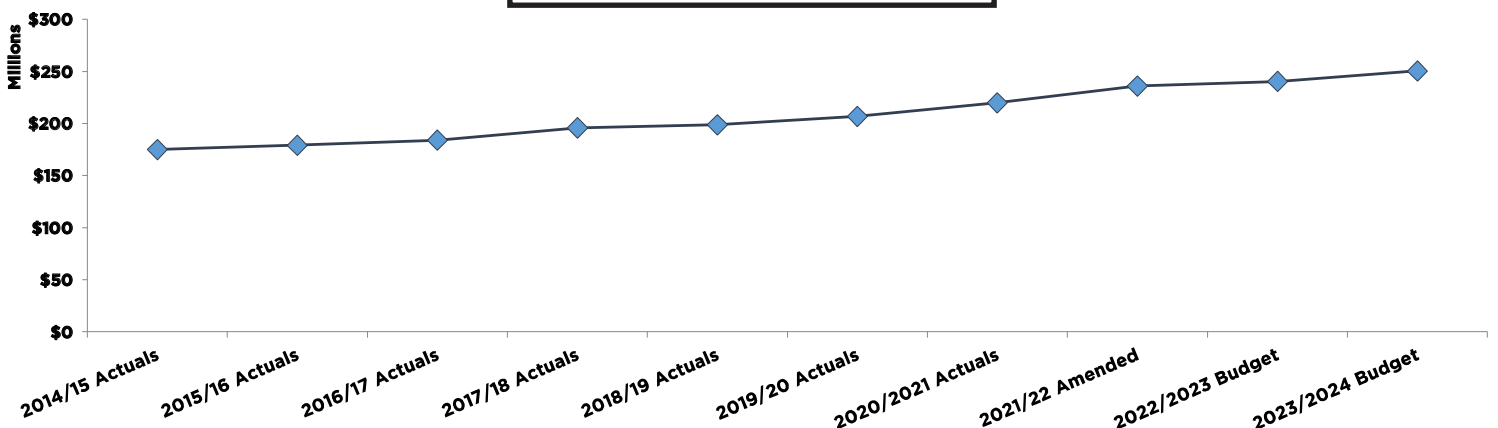
per \$100 of property value

Tax Rate FY15 - FY24

* Revaluation of Property Impacts Revenue in Year



Property Tax Revenue FY15 - FY24



Major Revenue Source: Sales Tax

The FY2024 Sales Tax Revenue estimate is \$48,946,195.

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 FY2024, the North Carolina Office of State Budget and Management is forecasting low sales tax growth over projected totals for FY2023 due to predicted moderation in consumer spending in FY2024.

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

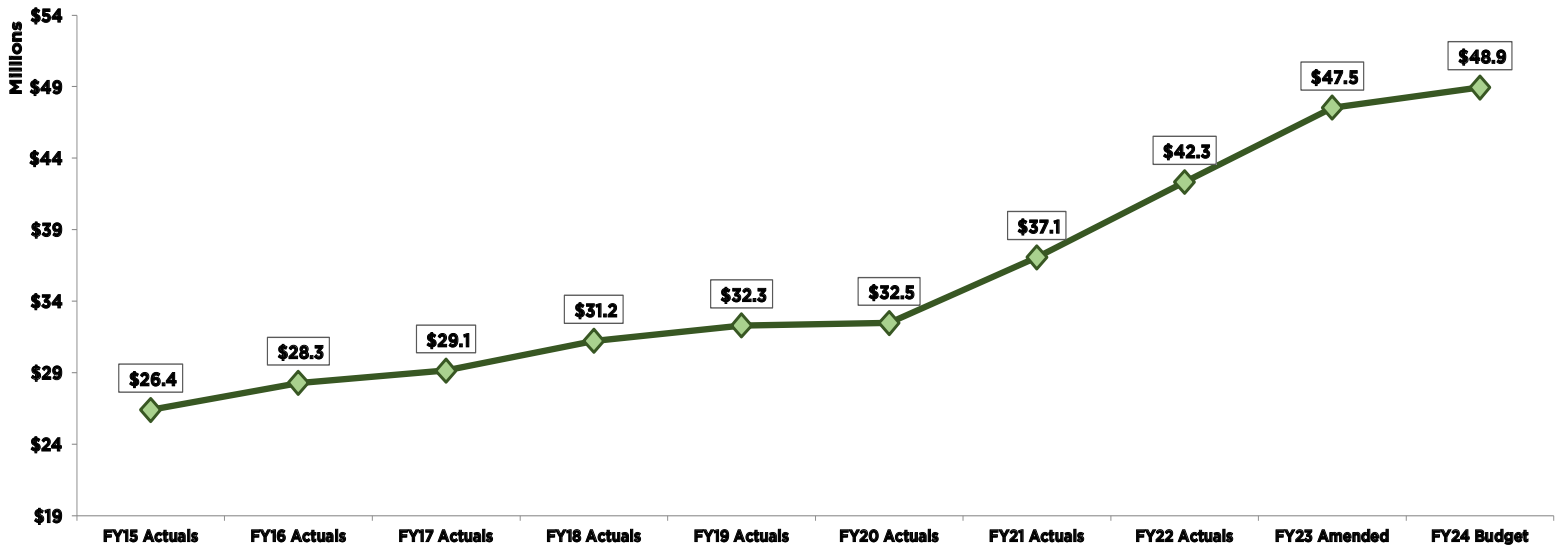
- The one percent tax authorized in 1971 (Article 39) . House Bill 507 originally designated one-half of the proceeds of Article 39 sales tax for the School Capital Commission Fund of Buncombe County. The sales tax proceeds designated for this Fund must be used to finance new public school construction or improvement and renovation projects in excess of \$100,000.
- Senate Bill 888 (S.L. 2016-19) ratified on June 21, 2016 rewrites Chapter 134 of the 1983 Session Law creating the Buncombe County School Capital Fund Commission. The bill reinstated the Commission, established membership and meeting requirements, and created the Public School Capital Needs Fund. Prior to SB 888, one half of Article 39 sales and use tax revenue was allocated to Buncombe County Schools and Asheville City Schools pro rata according to average daily membership in the two school systems. SB 888 removed this distribution method and allocated funding based on prioritization of needs.
- The one-half percent authorized in 1983 (Article 40). Thirty percent of the proceeds from this sales tax must be spent for school capital outlay or debt service on school bonds.
- The second one-half percent authorized in 1986 (Article 42). Sixty percent of the proceeds from this sales tax must be spent for school capital outlay or debt service on school bonds.
- The quarter cent authorized by referendum in 2011 (Article 46) . The proceeds of the quarter cent sales tax are designated for Asheville-Buncombe Technical Community College and are accounted for in the AB Tech Capital Projects Fund.

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

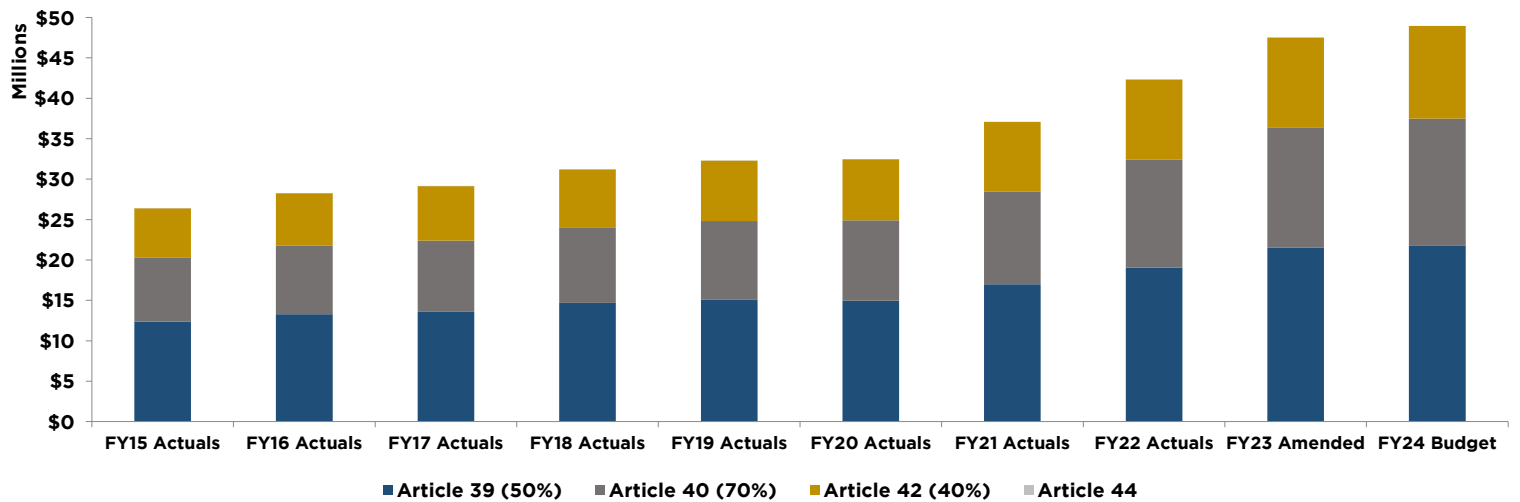
Since FY2017, the portions of Article 40 (30%) and Article 42 (60%) designated for school capital outlay are accounted for in a Public Schools ADM Capital Project Fund. This fund

was created to account for all public school capital funding required to be distributed to Buncombe County Schools and Asheville City Schools pro rata according to average daily membership (ADM) in the two school systems. Due to the shift in Article 40 (30%) and Article 42 (60%) sales tax revenue from the General Fund to the Public Schools ADM Capital Project Fund, prior year sales tax data presented in this annual budget report excludes these articles. Capital projects are budgeted using Capital Project Fund Ordinances.

Total Sales Tax Revenue
FY15 - FY24



Sales Tax Revenue by Article
FY15 - FY24



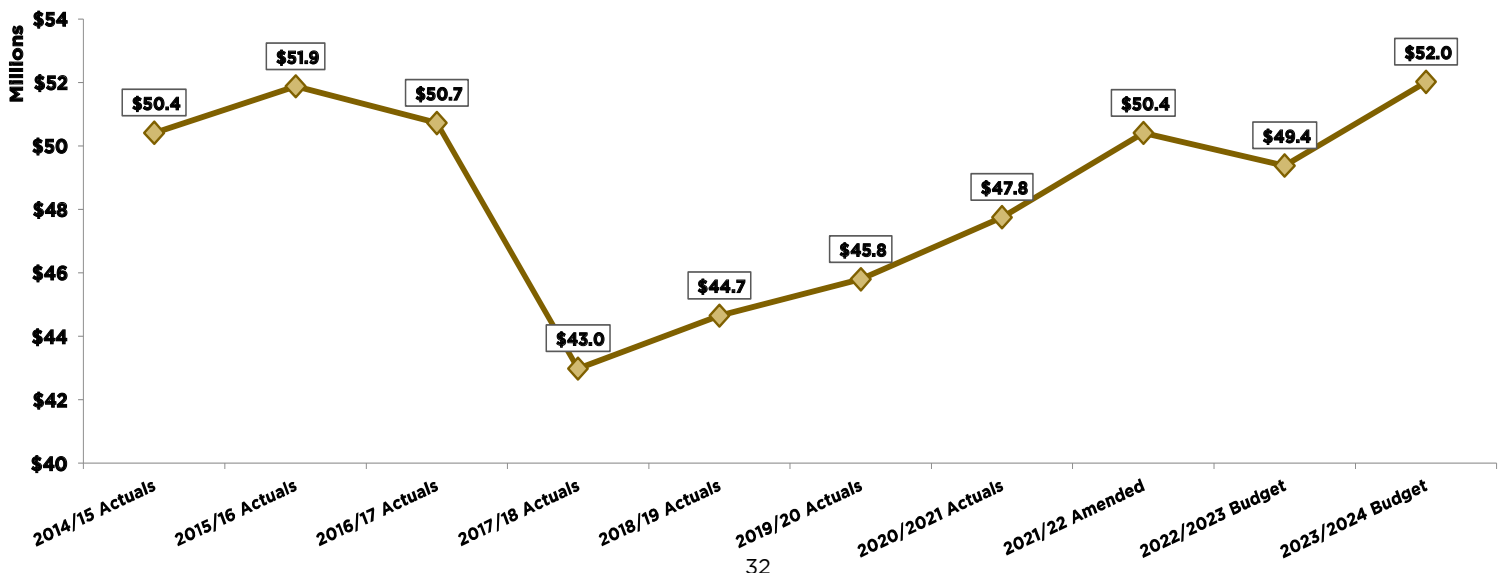
Article	County Share	FY2021 Actual	FY2022 Actual	FY2023 Amended	FY2024 Budget	Growth Over FY23
39	50%	\$16,997,020	\$19,077,066	\$21,557,979	\$21,813,146	1.2%
40	70%	\$11,430,503	\$13,342,383	\$14,786,854	\$15,678,650	6.0%
42	40%	\$8,634,293	9,902,956	\$11,182,560	\$11,454,399	2.4%
44	0%	\$366	\$(506)			
	Total	\$37,062,183	\$42,321,899	\$47,527,393	\$48,946,195	3.0%
46	0%	\$16,031,281	\$18,660,924	\$12,277,499	\$20,573,669	67.6%

Major Revenue Source: Intergovernmental

Intergovernmental revenues include grants and payments from federal, state, and other local governmental units. Intergovernmental revenues are recommended at \$52,017,494 and account for 12% of General Fund revenues.

Most of this funding (\$38,098,476) is in federal and state allocations for the Social Service Department (DSS) and Direct Assistance division in FY2024. Public Health is also expected to receive \$4,374,730 in state and federal revenues. An additional \$2.6M is budgeted for revenue from local governments for services provided by Identification Bureau and 911 Operations. As grants are realized throughout the year the budget is amended to reflect the increased revenues.

Intergovernmental Revenue
FY15 - FY24



Other Revenue Sources

Other Taxes & Licenses

This revenue source, representing 3% of the recommended budget, includes \$8,500,000 for the real property transfer tax (excise tax) and \$1,350,000 for video programming taxes. The rental car tax is budgeted at \$1,045,000, heavy equipment rental tax at \$405,000, and privilege license tax at \$31,000 for FY2024.

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 \$5,380,868, of the General Fund revenue. Permits and inspections make up 70% 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 FY2024, recommended General Fund revenues for sales and services are estimated at \$22,227,698. Sales and Services represent 5% of the total General Fund recommended budget. Highlights include \$3.8M for Public Health, \$9.1M for Emergency Services, \$3.0M for Tax Collections, and \$1.8M for rental income.

Other Revenues

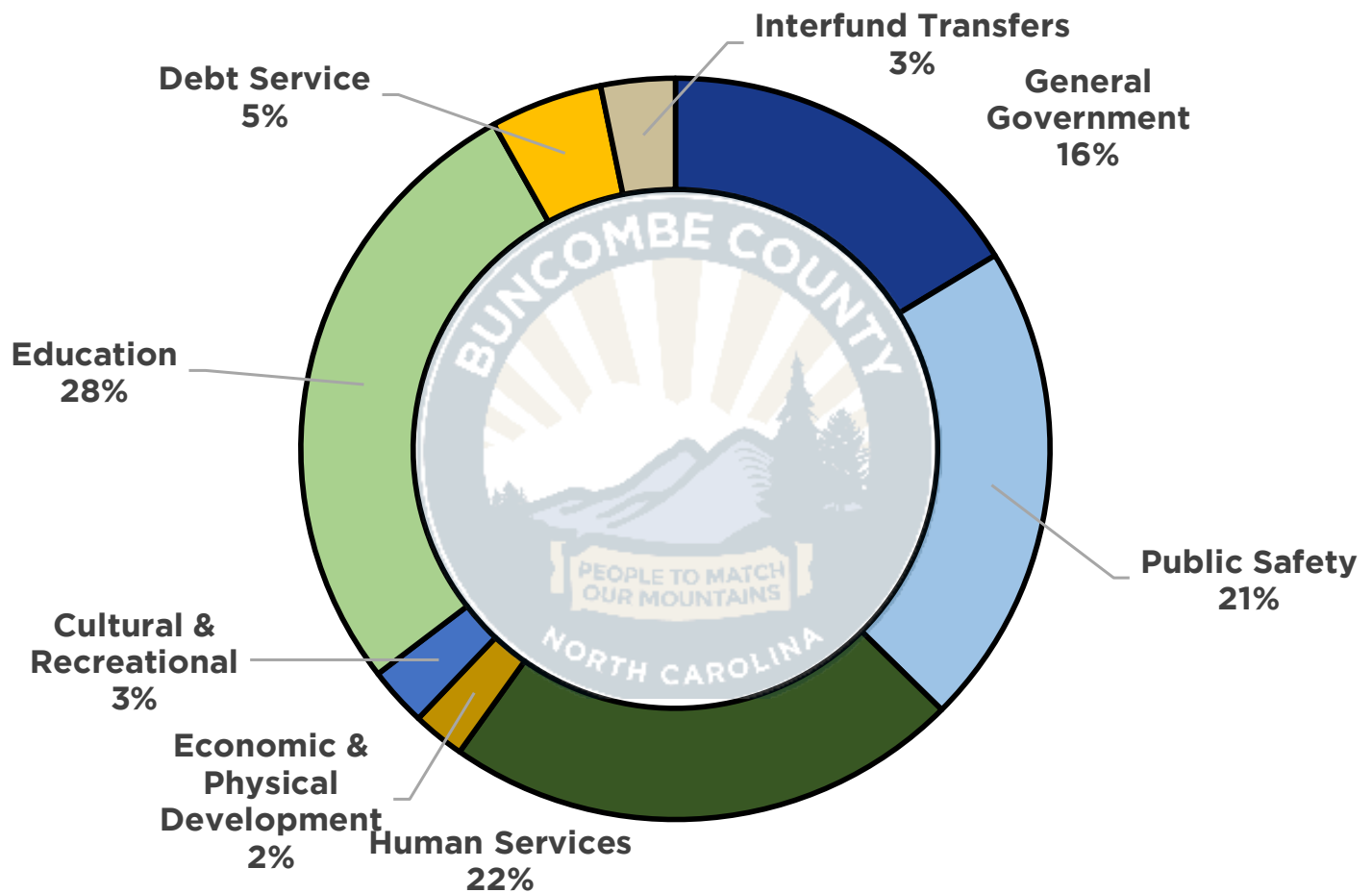
These revenues include investment earnings, indirect cost charges, proceeds of capitalized leases, donations, and sale of assets. Additionally, other revenues include transfers from other funds and bond proceeds. In total, other revenues are recommended at \$14,408,875.

Fund Balance

In the General Fund, \$18,834,070 of fund balance is appropriated in the FY2024 Recommended Budget. This accounts for 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 residents of Buncombe County.

General Fund

Where Does the Funding Go?



The priorities set by the County Commissioners during their FY2024 Budget Retreat served as the basis for the FY2024 Recommended Budget. The priority areas are:

- Public Safety and Expansion of Emergency Medical Services
- Homelessness and Continuum of Care
- Early Childhood Education Workforce Development
- Consolidation of School Systems
- Infrastructure in Unincorporated and Growth Areas

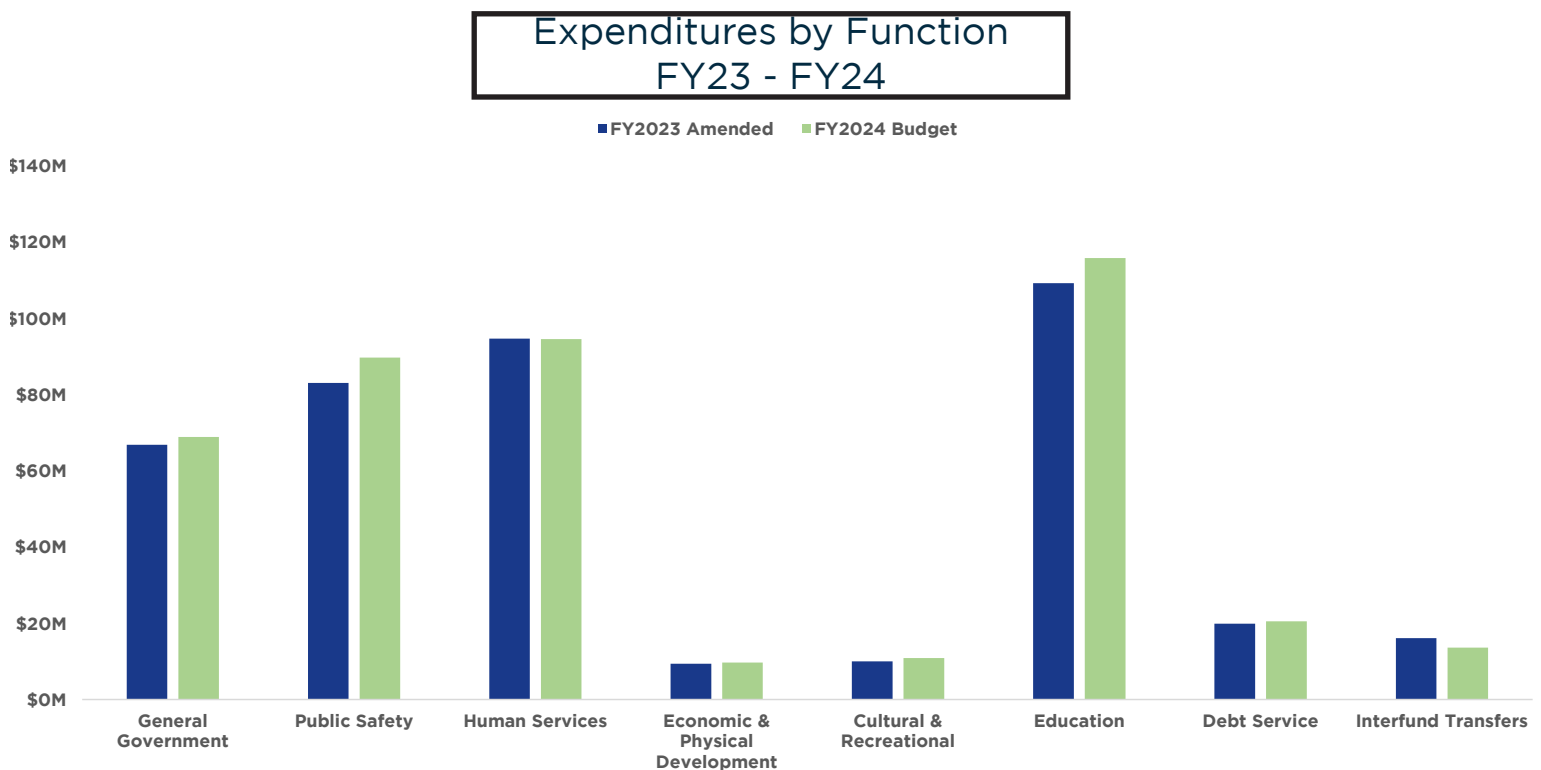
However, per statute, Buncombe County's recommended budget is presented by functional area. The FY2024 budget keeps the focus on core services: Public Safety, Human Services, and Education. These service areas account for just over 71% of the total FY2024 budget.

- Public Safety - \$89,684,027
Emergency Services, Sheriff's Office, and Detention Center are the largest components of the Public Safety function. Major investments in the Public Safety function for FY2024 include the addition of 24 positions, the absorption of services that were previously grant-funded, and overall cost increases for ongoing expenses, in particular the inmate medical contract.

- Human Services - \$94,575,446
This function consists primarily of the Social Services and Public Health divisions. While Social Services consists of mandated services to protect the most vulnerable members of the community, Public Health works to promote and protect community healthiness. For FY2024, three (3) new positions are included covering areas such as Food and Nutrition Services and Environmental Health.
- Education - \$115,792,906
The FY2024 Recommended Budget includes \$90,334,553 for Buncombe County Schools and \$16,829,804 for Asheville City Schools. These dollars provide continued investment in staff to support students in reaching their potential. Addressing staffing shortages through pay scales is one specific focus of the increased dollars. The FY2024 Asheville-Buncombe Technical Community College budget is \$8,114,549. Pre-K support totals \$3,896,756, which is budgeted as an Interfund Transfer from the General Fund to the Special Programs Fund starting in FY2024.

Some highlights from the other functional areas include:

- Affordable Housing - Interfund Transfer (\$2,311,845)
- Economic Development Incentives - Econ. & Phys. Development/Interfund (\$3,910,298)
- Reparations Allocation - General Government (\$510,000)



Special Revenue Funds

Register of Deeds

Automation Fund

\$150,050

Special Revenue Funds are funds that rely on specific revenue sources that are legally restricted to specified purposes. The total \$119,812,210 represents 20% of the total County's 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

\$685,000

The **Tax Reappraisal Fund** sets aside dollars only to be expended on cyclical County property evaluations.

Occupancy Tax Fund

\$40,000,000

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

\$1,281,885

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

\$67,274,346

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

\$6,612,501

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

PDF Woodfin Fund

\$788,428

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

\$120,000

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

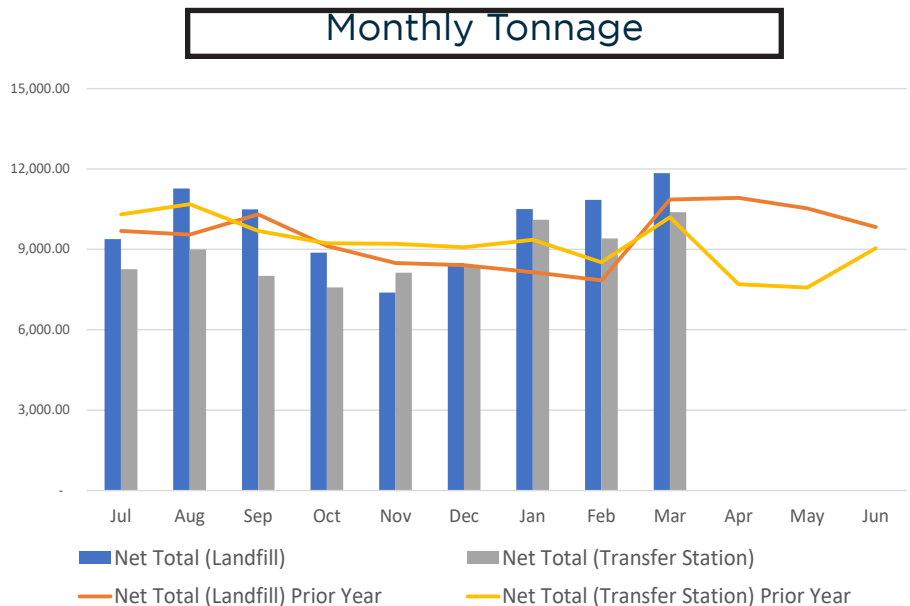
The total recommended budget for the Enterprise Funds is \$16,393,448. This is a 1.8% decrease from the FY2023 amended budget. The three Enterprise Funds, Solid Waste, Inmate Commissary, and Real-Time Intelligence Center, are self-supporting through revenues and fees they collect.

Solid Waste

The total recommended budget for Solid Waste is \$15,740,861, a 2.3% decrease from the FY2023 amended budget.

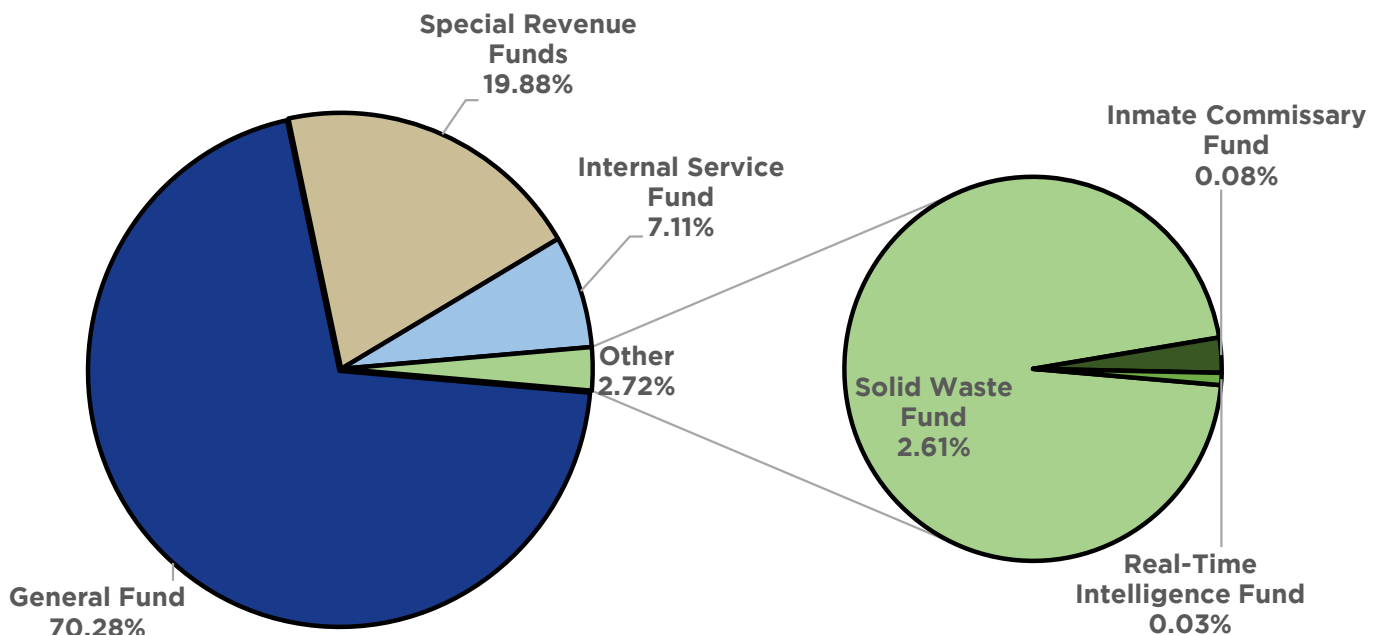
Real-Time Intelligence Center

The total recommended budget for the Real-Time Intelligence Center Fund is \$169,000, a 30% increase from the FY2023 amended budget as the Center continues to be utilized.



Inmate Commissary

The total recommended budget for Inmate Commissary is \$483,587, which is an 8.4% increase from the FY2023 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 \$42,868,051 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.

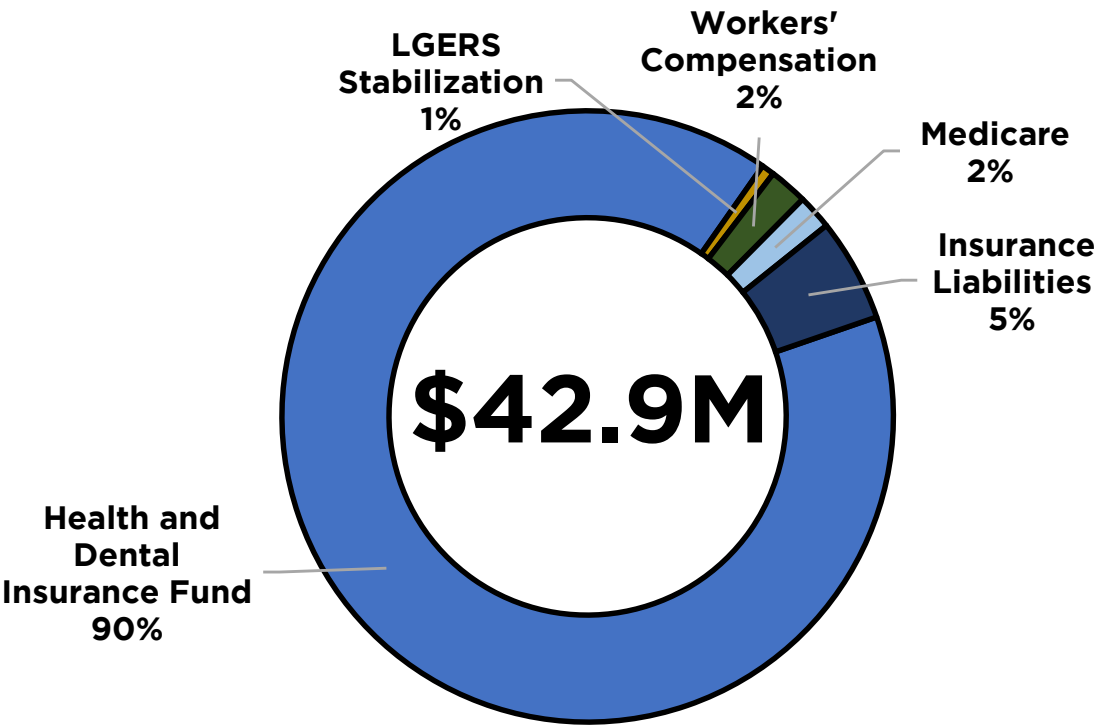
Health & Dental Insurance
\$38,574,241

Insurance Liabilities
\$2,340,391

Medicare
\$790,000

Workers' Compensation
\$865,419

LGERS Stabilization
\$298,000



OPERATING BUDGET SUMMARY: ALL FUNDS

	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Revenues:				
General Fund	351,096,062	379,344,398	409,050,393	423,560,422
Special Revenue Funds:				
Occupancy Tax Fund	27,242,169	36,924,055	46,000,000	40,000,000
Reappraisal Reserve Fund	63,333	237,000	531,913	685,000
Emergency Telephone System Fund	669,679	1,095,902	1,288,426	1,281,885
Register of Deeds Automation Fund	189,152	172,932	148,646	150,050
Register of Deeds Trust Fund	353,574	338,769	400,000	400,000
Special Taxing Districts Fund	49,552,895	56,892,234	64,064,144	67,274,346
Transportation Fund	4,100,390	4,419,547	5,543,352	6,612,501
Woodfin PDF Fund	743,082	10,827,272	745,106	788,428
Forfeitures Fund	62,301	250,696	230,000	120,000
School Fines and Forfeitures Fund	636,621	1,116,720	2,000,000	2,000,000
Representative Payee Fund	407,918	392,671	600,000	500,000
Enterprise Funds:				
Solid Waste Fund	11,985,854	11,641,069	16,119,464	15,740,861
Real-Time Intelligence Center Fund	-	-	130,000	169,000
Inmate Commissary Fund	412,537	465,186	445,965	483,587
Internal Service Fund	38,304,691	40,819,787	41,075,693	42,868,051
Total	485,820,258	544,938,238	588,373,102	602,634,131
Expenditures:				
General Fund	332,122,932	371,581,628	409,050,393	423,560,422
Special Revenue Funds:				
Occupancy Tax Fund	27,242,169	36,924,055	46,000,000	40,000,000
Reappraisal Reserve Fund	166,084	352,378	531,913	685,000
Emergency Telephone System Fund	1,005,805	311,645	1,288,426	1,281,885
Register of Deeds Automation Fund	88,527	91,969	148,646	150,050
Register of Deeds Trust Fund	353,574	338,769	400,000	400,000
Special Taxing Districts Fund	49,552,895	56,892,234	64,064,144	67,274,346
Transportation Fund	3,624,670	4,016,369	5,543,352	6,612,501
Woodfin PDF Fund	742,800	10,823,552	745,106	788,428
Forfeitures Fund	256,265	131,720	230,000	120,000
School Fines and Forfeitures Fund	636,621	1,116,720	2,000,000	2,000,000
Representative Payee Fund	356,914	414,596	600,000	500,000
Enterprise Funds:				
Solid Waste Fund	10,223,771	11,503,570	16,119,464	15,740,861
Real-Time Intelligence Center Fund	-	-	130,000	169,000
Inmate Commissary Fund	274,472	351,844	445,965	483,587
Internal Service Fund	38,467,246	39,905,026	41,075,693	42,868,051
Total	465,114,745	534,756,076	588,373,102	602,634,131

RECOMMENDED BUDGET SUMMARY ALL FUNDS - REVENUES

Summary of County Funds	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
General Fund				
Property Tax	219,807,333	235,895,731	240,309,247	250,414,222
Local Option Sales Tax	37,062,183	42,321,899	47,527,393	48,946,195
Intergovernmental	47,755,491	50,408,337	49,381,697	52,017,494
Other Taxes & Licenses	9,376,262	12,160,723	11,018,000	11,331,000
Permits & Fees	5,310,142	5,498,064	5,210,000	5,380,868
Sales & Services	21,778,358	23,145,965	18,108,468	22,227,698
Interfund Transfers	7,999,549	5,025,345	12,434,241	9,461,915
Bond Proceeds	112,600	1,153,000	-	2,673,251
Miscellaneous	1,867,332	3,869,268	1,658,698	1,523,709
Investment Earnings	26,812	(133,935)	550,000	750,000
Forfeitures	-	-	-	-
Appropriated Fund Balance	-	-	22,852,649	18,834,070
Total	351,096,062	379,344,398	409,050,393	423,560,422
Special Revenue Funds				
Property Tax	37,385,045	42,283,432	45,866,225	48,885,316
Local Option Sales Tax	12,547,024	15,034,829	18,943,025	19,177,458
Intergovernmental	4,052,844	4,242,259	4,983,799	5,444,782
Other Taxes & Licenses	27,242,169	36,924,055	46,000,000	40,000,000
Permits & Fees	542,703	512,290	548,596	550,000
Sales & Services	-	-	-	-
Interfund Transfers	1,525,987	2,222,964	2,142,989	2,294,141
Bond Proceeds	-	10,050,000	-	-
Miscellaneous	685,549	1,150,720	2,008,869	2,057,869
Investment Earnings	287	4116	50	50
Forfeitures	39,508	251,366	50,000	120,000
Appropriated Fund Balance	-	-	1,008,034	1,282,594
Total	84,021,115	112,667,798	121,551,587	119,812,210
Enterprise Funds				
Property Tax	-	-	-	-
Local Option Sales Tax	-	-	-	-
Intergovernmental	-	-	28,280	-
Other Taxes & Licenses	659,427	747,118	615,013	745,000
Permits & Fees	7,118	13,771	6,400	13,700
Sales & Services	11,310,152	11,194,815	11,399,958	11,906,583
Interfund Transfers	60,445	-	-	-
Bond Proceeds	-	-	-	-
Miscellaneous	359,326	188,829	95,000	139,345
Investment Earnings	1,923	(38,279)	-	6,000
Forfeitures	-	-	-	-
Appropriated Fund Balance	-	-	4,550,778	3,582,820
Total	12,398,390	12,106,254	16,695,429	16,393,448
Internal Service Fund				
Property Tax	-	-	-	-
Local Option Sales Tax	-	-	-	-
Intergovernmental	-	-	-	-
Other Taxes & Licenses	-	-	-	-
Permits & Fees	-	-	-	-
Sales & Services	38,304,691	40,819,787	37,463,390	39,881,503
Interfund Transfers	-	-	-	-
Bond Proceeds	-	-	-	-
Investment Earnings	-	-	-	-
Forfeitures	-	-	-	-
Appropriated Fund Balance	-	-	3,612,303	2,986,548
Total	38,304,691	40,819,787	41,075,693	42,868,051
Grand Total	485,820,258	544,938,238	588,373,102	602,634,131

RECOMMENDED BUDGET SUMMARY ALL FUNDS - EXPENDITURES

Service Area				
Department	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
General Government				
Benefits and Risk	-	-	-	-
Budget	668,848	818,906	790,030	778,057
Community Engagement	523,330	577,951	654,618	683,729
PR & Communications	697,106	832,924	1,159,013	1,825,890
Compliance	-	-	-	-
County Manager	1,191,595	1,355,651	1,254,061	1,543,124
Diversity, Equity, and Inclusion (DEI)	-	-	341,286	466,964
Elections	3,033,589	2,413,614	2,565,507	3,776,399
Finance	2,298,635	2,433,745	2,951,456	2,993,508
Fleet Services	2,313,032	2,393,573	5,047,837	3,808,925
General Services	7,484,731	10,182,706	10,652,194	11,649,481
Parking Services	431,830	550,685	720,424	668,862
Governing Body	931,102	910,463	1,034,991	1,039,117
Human Resources	1,771,888	1,932,476	2,563,211	3,022,892
Information Technology	12,030,555	14,621,195	18,265,539	18,509,704
Intergovernmental Relations	49	-	-	-
Internal Audit	326,862	209,016	445,219	434,932
Legal and Risk	1,039,620	1,269,848	1,343,758	1,438,835
Register of Deeds	5,031,801	6,290,552	6,056,448	6,148,398
Strategic Partnership Grants (Includes Arts & Culture)	1,688,063	1,689,645	2,070,633	2,170,384
Strategy and Innovation	1,306,499	1,367,980	1,409,567	1,501,940
Sustainability	480,477	402,785	682,530	711,202
Tax Assessment	3,304,551	3,299,212	4,012,219	4,651,700
Tax Collections	1,992,300	2,037,568	2,169,284	2,268,551
Nondepartmental	549,444	357,646	620,400	(1,229,873)
Reappraisal Reserve Fund	166,084	352,378	531,913	685,000
Register of Deeds Automation Fund	88,527	91,969	148,646	150,050
Register of Deeds Trust Fund	353,574	338,769	400,000	400,000
Internal Service Fund	38,467,246	39,905,026	41,075,693	42,868,051
Public Safety				
Emergency Services	16,532,425	14,868,637	20,313,408	21,362,240
Public Safety Training Center	657,212	675,247	1,174,930	1,360,254
911 Operations	-	4,231,780	6,447,634	7,429,358
Identification Bureau	1,955,076	1,939,002	2,230,567	2,260,979
Family Justice Center	434,385	461,432	497,847	951,802
Juvenile Crime Prevention Council	671,152	625,723	644,904	-
Justice Resource Support	1,809,959	1,925,331	2,736,775	3,050,693
Pre-trial Release	1,034,010	1,051,649	1,518,216	1,571,353
Public Safety Interoperability Partnership	1,266,447	1,266,672	1,463,138	1,690,937
Detention Center	17,782,930	18,417,292	21,265,043	24,155,882
Sheriff's Office	21,118,136	22,729,895	24,720,640	26,710,358
Nondepartmental	1,033,526	699,440	167,434	(690,829)
Special Taxing Districts Fund (Fire)	34,997,389	41,116,497	46,814,144	50,024,346
Emergency Telephone System Fund	1,005,805	311,645	1,288,426	1,281,885
BCAT & Sheriff Forfeitures Fund	256,265	131,720	230,000	120,000
Inmate Commissary Fund	274,472	351,844	445,965	483,587
Human Services				
Animal Services	1,437,022	1,483,207	1,495,784	1,988,115
Behavioral Health	856,478	839,579	600,000	600,000
Community Contracts	-	-	-	-
Direct Assistance	8,352,275	10,038,457	10,371,645	9,863,732
Division of Social Services	51,709,305	51,577,468	56,753,405	58,435,479
Public Health	22,222,613	23,296,993	25,932,569	25,348,225
Veterans Service	399,716	403,814	414,511	423,099
Nondepartmental	1,114,790	749,846	(915,429)	(2,083,204)
Transportation Fund	3,624,670	4,016,369	5,543,352	6,612,501
Representative Payee Fund	356,914	414,596	600,000	500,000

Economic & Physical Development

Economic Development	2,011,070	1,776,783	2,013,201	1,357,298
Permits & Inspections	2,459,347	2,519,378	2,956,743	2,991,660
Planning	1,896,094	2,068,721	3,164,049	3,946,284
Agriculture and Land Resources	569,105	665,323	857,519	1,093,307
Cooperative Extension	396,955	431,765	486,651	528,316
Nondepartmental	102,122	61,658	(111,337)	(261,824)
Occupancy Tax Fund	27,242,169	36,924,055	46,000,000	40,000,000
Woodfin PDF Fund	742,800	10,823,552	745,106	788,428
Solid Waste Fund	10,223,771	11,503,570	16,119,464	15,740,861

Cultural & Recreational

Arts, Museum & History (Moved to Strategic Partnerships)	-	-	-	-
Library	5,729,113	6,127,377	7,607,401	8,716,617
Recreation Services	2,037,161	1,608,384	2,487,862	2,494,850
Nondepartmental	115,102	72,446	128,773	(324,550)

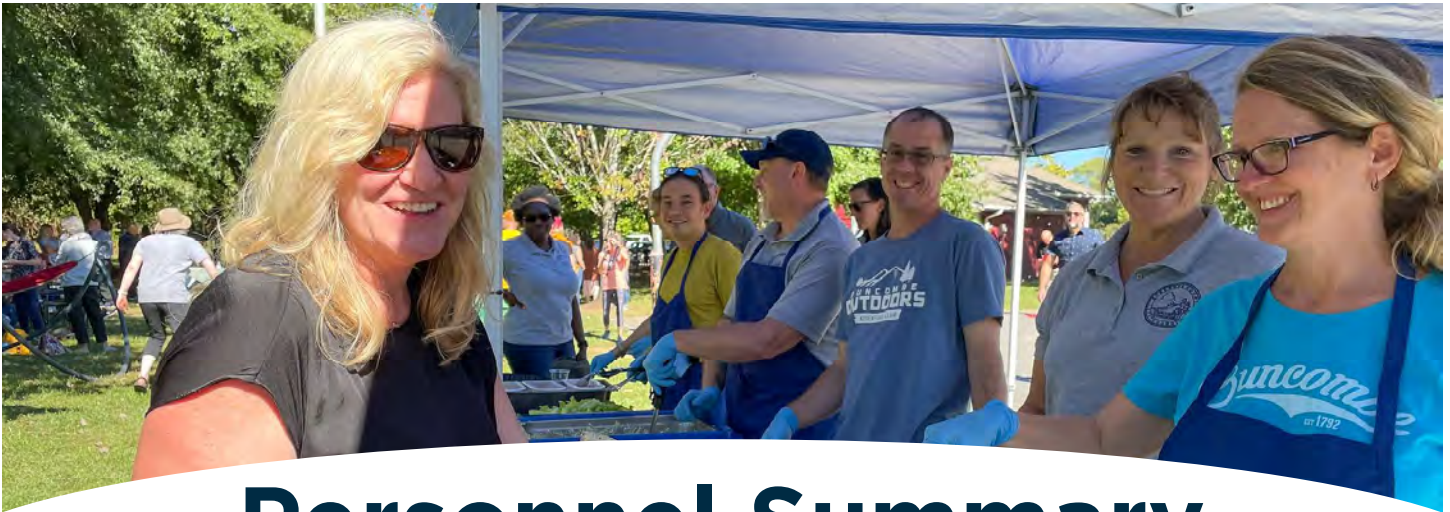
Education

AB Tech	7,075,600	7,275,600	7,728,142	8,114,549
Asheville City Schools	12,679,492	14,153,775	15,254,804	16,829,804
Buncombe County Schools	69,761,937	73,161,308	81,909,553	90,334,553
Child Care Centers	-	-	-	-
Education Support	239,000	487,933	514,000	514,000
Pre-K	2,467,059	3,615,202	3,820,349	-
Nondepartmental	-	-	-	-
Special Taxing Districts (School Suppl.)	14,555,506	15,775,737	17,250,000	17,250,000
School Fines and Forfeitures Fund	636,621	1,116,720	2,000,000	2,000,000

General Fund Interfund Transfers	5,383,872	23,278,555	16,089,025	13,597,687
General Fund Debt Service	19,716,538	21,047,814	19,887,958	20,505,677

Total	465,114,745	534,756,076	588,373,102	602,634,131
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Note: Nondepartmental budgets presented above include appropriations for the Other Post Employment Benefit (OPEB) Trust Fund contribution, which are approved at the functional level, and functional budget tools like Contra-Expenses to account for lapsed salary. 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	265	287	295	3%
Public Safety	640	703	732	4%
Human Services	567	572	571	0%
Economic & Physical Development	49	58	62	7%
Culture & Recreation	98	105	116	10%
Total General Fund	1,619	1,725	1,776	3%

Summary of Budgeted Positions by Fund

Fund	Prior Year	Current Year	Budget Year	Percent Change
General Fund	1,619	1,725	1,776	3%
Enterprise Funds	39	42	42	0%
Internal Service Fund	4	4	5	25%
Grant Projects Funds	29	38	49	29%
Total All Funds	1,691	1,809	1,872	3.5%

*Current Year count refers to beginning FY2023 count.

➤ General Fund

For FY2024, 44 new positions will be added; three (3) from the Grants Fund. Nine (9) positions were added mid-year, four (4) from the Grants Fund. Two (2) positions were closed.

➤ Internal Service Fund

For FY2024, a new position was added.

➤ Grant Projects Funds

For FY2024, while seven (7) positions were moved from the Grants Fund, 14 were added mid-year, concentrated in the Public Safety service area. Two (2) project managers were created mid-year for the Housing/Open Space Bond Projects Fund. Two (2) Behavioral Health positions were moved to the Opioid Settlement Fund.



Capital Improvement Program

A capital project is defined as construction, renovation or demolition project, or acquisition of land or other assets, valued in excess of \$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. Nineteen project requests were presented by County departments and after use of criteria and applying budget constraints, eight projects were recommended by the Team. Six of these projects will be debt-financed in FY2024 and two funded with Capital Fund dollars. The Solid Waste Enterprise Fund will purchase two pieces of equipment via pay-go.

General Fund FY24-FY28 CIP

Department & Project	Full Project Cost
911 Operations	
FY26 164 Erwin Hills Rd. Renovation & Repair	\$17,344,991
Elections	
FY26 Voting System Replacement	\$1,079,000
Emergency Services	
FY24 Fire Station Alerting/Paging	\$2,000,000
FY25 EMS Local Base	\$8,804,840
FY26 Emergency Operations Center	\$54,623,670
FY26 EMS Regional Base 1	\$16,525,253
FY27 EMS Regional Base 2	\$17,333,708
FY28 EMS Regional Base 3	\$18,638,611
General Services	
<i>Comprehensive Facility Assessment Projects</i>	
FY24 35 Woodfin St. Renovation	\$8,250,000
FY24 Renovation & Repair	\$1,235,625
FY24 County Courthouse Renovation & Repair	\$15,096,571
FY24 200 College St. Renovation	\$2,500,000
FY25 Renovation & Repair	\$155,420
FY25 205 College St. Renovation & Repair	\$3,022,036
FY26 Renovation & Repair	\$1,241,766
FY27 Renovation & Repair	\$1,290,198
FY27 50 Apac Dr. New Facility	\$2,018,973
FY28 Renovation & Repair	\$140,741
FY28 49 Mt. Carmel Rd. New Facility	\$14,592,359
Future Renovation & Repair	\$132,723,482
<i>Library Facility Assessment Projects</i>	
FY25 Library Renovation & Repair	\$574,211
FY26 Library Renovation & Repair	\$655,031
FY27 Library Renovation & Repair	\$827,365
FY28 Library Renovation & Repair	\$3,309,171
Future Library Renovation & Repair	\$84,402,260
<i>Other Projects</i>	
FY24 Countywide Paving (includes Lake Julian Park)	\$3,033,350
FY24 New Storage Facility - Design	\$4,212,000
FY25 New Storage Facility - Construction	\$43,290,000
FY25 West Asheville County Multi-Functional Building	\$49,096,900

FY24	FY25	FY26	FY27	FY28	Pay-Go/Debt
			\$1,734,499	\$1,691,137	Debt
	\$1,079,000				TBD
	\$200,000	\$195,000	\$190,000	\$185,000	Debt
		\$880,484	\$858,472	\$836,460	Debt
			\$5,462,367	\$5,325,808	Debt
			\$1,652,525	\$1,611,212	Debt
			\$1,733,371	\$1,690,037	Debt
			\$1,863,861	\$1,817,265	Debt
	\$825,000	\$804,375	\$783,750	\$763,125	Debt
\$1,235,625					Pay-Go
	\$1,509,657	\$1,471,916	\$1,434,174	\$1,396,433	Debt
	\$250,000	\$243,750	\$237,500	\$231,250	Debt
	\$155,420				TBD
		\$302,204	\$294,649	\$287,093	Debt
		\$1,241,766			TBD
			\$1,290,198		TBD
				\$201,897	Debt
				\$140,741	TBD
					Debt
					TBD
	\$574,211				TBD
		\$655,031			TBD
			\$827,365		TBD
					Debt
					TBD
	\$303,335	\$295,752	\$288,168	\$280,585	Debt
	\$421,200	\$410,670	\$400,140	\$389,610	Debt
		\$4,329,000	\$4,220,775	\$4,112,550	Debt
		\$4,909,690	\$4,786,948	\$4,664,206	Debt

General Fund FY24-FY28 CIP

Department & Project	Full Project Cost
Governing Body	
Future Consideration: I-26 Infrastructure Project - Multimodal Design Elements	\$1,000,000
Health and Human Services	
Future Active Aging Center of Buncombe County	\$10,000,000
Information Technology	
FY25 Public Safety Interoperability Systems Replacement	\$5,000,000
Recreation Services	
FY25 Greenways Master Plan	\$100,000
FY25 Owen Park Pickleball Courts & Basketball	\$152,300
FY26 Buncombe County Sports Park Playground	\$360,000
Sheriff's Office	
FY24 Detention Center Facility Assessment Renovation & Repair	\$1,325,492
FY28 Detention Center Facility Assessment Renovation & Repair	\$3,053,707
Future Detention Center Facility Assessment Renovation & Repair	\$12,163,153
Sustainability	
FY24 Solar on Schools and Public Buildings (Solar Projects Phase 4)	\$4,000,000
FY25 Solar on Schools and Public Buildings (Solar Projects Phase 5)	\$4,000,000
FY26 Solar Installation Placeholder	\$400,000
FY27 Solar Installation Placeholder	\$400,000
FY28 Solar Installation Placeholder	\$400,000
Existing Debt Service	
Existing Debt Service Obligations	
Total	\$533,027,193
Debt Service	
Pay-Go	
TBD	

New Project Costs by Department	
911 Operations	\$17,344,991
Elections	\$1,079,000
Emergency Services	\$117,926,082
General Services	\$371,667,459
Governing Body	\$1,000,000
Health and Human Services	\$10,000,000
Information Technology	\$5,000,000
Recreation Services	\$612,300
Sheriff's Office	\$16,542,352
Sustainability	\$9,200,000
Total	

Note: Debt service projections are based on when projects will likely be at the point of seeking debt financing. Actual figures will not be calculated until the relevant fiscal year. Projections assume debt issuance at a 5% interest rate and a term of 20 years.

FY24	FY25	FY26	FY27	FY28	Pay-Go/Debt
					TBD
					TBD
		\$500,000	\$487,500	\$475,000	Debt
	\$100,000				TBD
		\$152,300			TBD
			\$360,000		TBD
\$1,325,492					Pay-Go
					Debt
					Debt
	\$400,000	\$390,000	\$380,000	\$370,000	Debt
		\$400,000	\$390,000	\$380,000	Debt
		\$400,000			TBD
			\$400,000		TBD
				\$400,000	TBD
\$20,482,477	\$19,697,513	\$18,324,472	\$17,801,372	\$17,116,705	Debt
\$23,043,594	\$25,515,336	\$35,906,408	\$46,143,135	\$42,674,975	
\$20,482,477	\$23,606,705	\$33,457,311	\$45,000,071	\$43,825,371	
\$2,561,117	\$0	\$0	\$0	\$0	
\$0	\$1,908,631	\$2,449,097	\$2,877,563	\$540,741	
			\$1,734,499	\$1,691,137	
	\$1,079,000				
	\$200,000	\$1,075,484	\$11,760,596	\$11,465,781	
\$1,235,625	\$4,038,823	\$14,664,153	\$14,563,667	\$12,467,490	
		\$500,000	\$487,500	\$475,000	
	\$100,000	\$152,300	\$360,000		
\$1,325,492					
	\$400,000	\$1,190,000	\$1,170,000	\$1,150,000	
\$2,561,117	\$5,817,823	\$17,581,937	\$30,076,262	\$27,249,407	

Solid Waste FY24-28 CIP

Project Name	Category	FY24	FY25	FY26	FY27	FY28	Future FY	Funding Source
Landfill Engineering Cell 7 MSW/C&D Landfill Expansion	Construction	\$2,817,820	\$2,817,357	\$2,817,814	\$2,817,103	\$2,817,194		Debt
FY24 Solid Waste Compost Facility	Planning/Engineering/Design	\$638,362						TBD
FY24 850L John Deere Dozer (Landfill)	Equipment	\$480,000						Pay-Go
FY24 Landfill Incoming Vehicle Scale Replacement	Equipment	\$104,162						Pay-Go
FY25 Transfer Station Expansion	Planning/Engineering/Design		\$300,000					Pay-Go
FY25 Landfill Gas Collection System Expansion/Improvement	Construction		\$1,200,000					TBD
Transfer Truck	Equipment		\$180,000					TBD
New Walking Floor Trailers (2 @ \$100K) - Replacement Process	Equipment		\$200,000		\$200,000	\$200,000		Pay-Go
Landfill Gas to Energy Engine Longblock Rebuild	Equipment		\$120,000	\$116,000	\$112,000	\$108,000	\$104,000	Debt
Tipping Floor Repairs	Equipment			\$125,000				Pay-Go
Outbound Scale Replacement	Equipment			\$104,000				Pay-Go
2020 Mack GR64FR	Equipment			\$180,000				Pay-Go
Paving Overlay	Planning/Engineering/Design					\$250,000		Pay-Go
2021 Freightliner 122SD	Equipment					\$180,000		Pay-Go
Solid Waste Capital Projects TOTAL		\$4,040,344	\$4,817,357	\$3,342,814	\$3,129,103	\$3,555,194	\$104,000	

Appendix A

FY2024 Grant Authorizations

Early Childhood Education & Development Fund

Isaac Coleman Economic Community Investments Grants

Tipping Point Grants

Strategic Partnership Grants

Home and Community Care Block Grants

Community Recreation Grants

Affordable Housing Services Program

Juvenile Crime Prevention Council Funding

Buncombe County Early Childhood Education and Development Fund
FY2024 Grant Recommendations

Organization Name	Project Name	FY2023 Award	FY2024 Funding Request	FY2024 Proposed Funding
Asheville Jewish Community Center	Building Systems to Sustain Specialized Child, Family, and Educator Support	\$ 21,291	\$ 38,000	\$ 36,100
Asheville-Buncombe Technical Community College	Blazing Trails: Early Childhood Collegiate Support Program	\$ 121,042	\$ 120,042	\$ 120,042
Buncombe County Schools	ECE program Stabilization	\$ 207,061	\$ 261,300	\$ 261,300
Buncombe Partnership for Children	Final year of multi-year grant for Child Care Resources: Professional and Systems Development Project	\$ 153,000	\$ 153,000	\$ 153,000
Buncombe Partnership for Children	Early Childhood Systems Coordination: Addressing Gaps in Equity Education & Children's Mental Health	\$ 56,000	\$ 67,511	\$ 67,511
Buncombe Partnership for Children	Early Childhood Workforce Development Program	\$ 179,483	\$ 194,381	\$ 194,381
Colaborativa La Milpa	Final year of multi-year grant for PODER Emma ECE Collaborative Network	\$ 30,000	\$ 24,000	\$ 24,000
Community Action Opportunities	Boost Buncombe Families Full-Year PreK at the Lonnie D Burton Center	\$ 523,398	\$ 358,832	\$ 358,832
Community Action Opportunities	Boost Buncombe Families Full-Year Toddler Care at the Lonnie D Burton Center		\$ 451,273	\$ 451,273
Community Action Opportunities	Boost Buncombe Children Pre-Kindergarten Project at Johnston Elementary	\$ 143,617	\$ 165,319	\$ 165,319
Eliada Homes, Inc	Eliada Child Development Center Behavioral Needs Support	\$ 82,273	\$ 82,723	\$ 82,723
F I R S T	SUNSHINE Project and Mental Health Supports in ECE Centers	\$ 98,813	\$ 120,712	\$ 120,712
Hominy Baptist Church	Hominy child care new waddler room and playground		\$ 86,000	\$ 81,497
Irene Wortham Center	Early Learning Center Program Enrichment	\$ 129,842	\$ 489,972	\$ 489,972
OnTrack Financial Education & Counseling	SECURE Matched Savings for Childcare Workers and Preschool Families	\$ 39,951	\$ 42,590	\$ 42,590
Read to Succeed	Pre-K All Day! Literacy and Kindergarten-Readiness	\$ 54,331	\$ 66,300	\$ 66,300
Swannanoa Valley Child Care Council	Donald S Collins Early Learning: Maintaining a High Quality Program for All Children	\$ 321,700	\$ 396,245	\$ 376,433
The Christine Avery Learning Center	Facilitating Holistic Education, Facilitating Whole Families – Phase Two (FHE-2)	\$ 275,112	\$ 311,460	\$ 295,887
Verner Center for Early Learning	Early Care and Education Workforce Development Initiative Pilot Project		\$ 350,667	\$ 333,134

Buncombe County Early Childhood Education and Development Fund
FY2024 Grant Recommendations

YWCA of Asheville and Western North Carolina	Early Learning Program (ELP)	\$ 150,000	\$ 110,000	\$ 104,500
YWCA of Asheville and Western North Carolina	Empowerment Childcare (ECC)	\$ 75,000	\$ 75,000	\$ 71,250
Asheville Museum of Science (AMOS)	Little STEM Leaders		\$ 99,380	\$ -
Asheville Waldorf School	Early Childhood Enrollment Modernization		\$ 115,000	\$ -
Asheville Waldorf School	Equitable Kindergarten Access		\$ 95,872	\$ -
Bent Creek Preschool	Bent Creek Preschool	\$ 120,331	\$ 175,000	\$ -
Child Care Center of First Presbyterian	Providing Quality Care and Support for Families of Buncombe County		\$ 370,000	\$ -
Evolve Early Learning	Evolve's Expansion Phase 2: Building Capacity and Partnership for Meaningful Growth	\$ 68,955	\$ 280,000	\$ -
Friends of Mine Preschool	Friends of Mine Tuition Subsidy Project		\$ 5,000	\$ -
Southwestern Child Development	Valley Child Development Center - Workforce and Teen Family Support Expansion	\$ 176,491	\$ 230,370	\$ -
Sprouts Early Learning Academy	Ready,Set,Grow!		\$ 183,340	\$ -
YTL Training Program	YTL Yearning for more Toddler Learning Center		\$ 215,000	\$ -
			Total:	\$ 3,896,756

**Buncombe County Isaac Coleman Economic Community Investment Grants
FY2024 Grant Recommendations**

Organization Name	Project Name	FY2023 Award	FY2024 Funding Request	FY2024 Proposed Funding
Equal Plates Project	Meals for Community: Summer & Monthly Resident Councils		\$ 53,800	\$ 50,000
My Daddy Taught Me That	Level Up Impact with KL Training Solutions		\$ 122,750	\$ 115,000
OpenDoors of Asheville	To & Through College Access and Completion Initiative		\$ 150,000	\$ 100,000
Operation Gateway	Reform Reentry for Racial Equity		\$ 150,000	\$ 128,000
Read to Succeed	Culturally-Responsive Community Literacy Support (CRCLS)	\$ 84,251	\$ 132,620	\$ 107,000
Appalachian Mountain Community Health Centers	Appalachian Mountain Community Health Centers Equitable Health Care Project		\$ 150,000	\$ -
Asheville Creative Arts	Operationalizing Hood Huggers Foundation	\$ 43,454	\$ 150,000	\$ -
Colaborativa La Milpa	PODER Emma and Raices Emma-Erwin	\$ 102,295	\$ 150,000	\$ -
Eagles' Wings Community Development Corporation	Bridging the Racial Wealth Gap-Permanent/Deeply Affordable Home& Business Ownership-Buncombe County		\$ 150,000	\$ -
Institute for Preventive Healthcare and Advocacy	HELP2DAY "Health to Wealth"		\$ 50,000	\$ -
North Carolina Employment Ownership Center	Equitable Opportunities in Buncombe County via Employee Ownership		\$ 110,000	\$ -
Parent Next Door	Oak Hill Circle		\$ 150,000	\$ -
Shiloh Community Association	Creating Equitable & Inclusive Neighborhoods & Educational Opportunities	\$ 150,000	\$ 150,000	\$ -
Sistas Caring 4 Sistas, Inc.	SC4S Community Engagement Mother2Mother/ Father2Father		\$ 150,000	\$ -
The New North Carolina Project Foundation	Be The Change Through Youth Education		\$ 100,000	\$ -
Umoja Health, Wellness, and Justice Collective	Umoja's Hope 4 the Future Summer Program 2023-24		\$ 78,000	\$ -
United Community Development of North Carolina	United Community Development of N.C. An Equity Based Home Health/Safety Repair Program		\$ 60,000	\$ -
YTL Training Program	YTL Summer and Afterschool Programming with Arteria Collective		\$ 150,000	\$ -
YWCA of Asheville and Western North Carolina	Community Advances Leaders (CAL)		\$ 35,000	\$ -

**Buncombe County Tipping Point Grants
FY2024 Grant Recommendations**

Organization Name	Project Name	FY2023 Award	FY2024 Recommended
Arms Around ASD (Autism Spectrum Disorder)	Summer Camp Clubhouse Program	\$ -	\$ 5,000
Arteria Collective	Southside Community Farm BIPOC Garden Days	\$ -	\$ 5,000
Asheville Buncombe Food Policy Council Fiscal sponsor: Bountiful Cities	Asheville Buncombe Food Policy Council - Outdoor Food Pantry Kits	\$ -	\$ 5,000
BlackMenMondays	Bringing It Together (B.I.T.)	\$ -	\$ 5,000
Blue Ridge Pride Center Inc.	Blue Ridge Pride Business Alliance (BRPBA)	\$ -	\$ 5,000
Botanical Gardens at Asheville	Southern Appalachian Cultural Heritage Gardens Project: Cherokee Special Plants	\$ -	\$ 5,000
Bountiful Cities	Southside United Neighborhood Association	\$ -	\$ 5,000
Hammer and Heart	Tools to Transform	\$ -	\$ 5,000
James Vester Miller Trail Fiscal sponsor: Green Opportunities	James Vester Miller Historic Walking Trail	\$ -	\$ 5,000
LEAF Global Arts	LEAF Global Arts Hands-On Educational Field Trips	\$ -	\$ 5,000
Leicester Library Community Garden Fiscal sponsor: Friends of Leicester	Leicester Library Community Orchard	\$ -	\$ 5,000
Literacy Together	Enrichment for Second Language Learners	\$ -	\$ 5,000
Mountain Child Advocacy Center	Mental Health Resiliency Teen Support Group	\$ -	\$ 5,000
Racial Justice Coalition of Asheville Fiscal sponsor: Eagle Market Streets Dev	Every Black Voice	\$ -	\$ 5,000
River Front Development Group	Reckoning with Black Cultural Heritage	\$ -	\$ 5,000
RiverLink	A Pocket Park for Florida Avenue and Burton St. Community	\$ -	\$ 5,000
Shiloh Community Association	Urban Ecology Program at the Shiloh Community Garden	\$ -	\$ 5,000
Sur Biblioteca Móvil Fiscal sponsor: Colaborativa La Milpa	Sur Biblioteca Móvil	\$ -	\$ 5,000
The Hundred Movement	Enhancing Outreach and Communication at The Hundred Movement	\$ -	\$ 5,000
The Steady Collective	Peer Harm Reduction Engagement Efforts	\$ -	\$ 5,000
Asheville Choral Society	Asheville Choral Society: Music as Community Care	\$ -	\$ -
Babies Need Bottoms	Diaper Rash Cream for Healthy Bottoms	\$ -	\$ -
Bloom Fitness	Blooming Fitness for Adults with Disabilities in Buncombe County	\$ -	\$ -
Coalition of Asheville Neighborhoods	Coalition of Asheville Neighborhoods (CAN)	\$ -	\$ -

**Buncombe County Tipping Point Grants
FY2024 Grant Recommendations**

DTK Fitness	DTK Fitness Active Ambassadors	\$ -	\$ -
Erwin Youth League	Erwin Youth League	\$ -	\$ -
Go Local Asheville	Go Local Asheville/UNCA Partnership	\$ -	\$ -
Hartsake Co.	Black Mountain College Yearbook	\$ -	\$ -
Ice Cream for Veterans	Sweet Connections	\$ -	\$ -
Just Folks Organization of Asheville	Instilling Community Pride Part 2	\$ -	\$ -
Mount Zion Community Development, Inc.	Project NAF CARE (Caring Advocacy Respite & Resources for the Elderly)	\$ -	\$ -
Open Hearts Art Center	Open Hearts Art Center: Providing Exhibition Opportunities for Differently-	\$ -	\$ -
Root Cause Farm	RCF Community Building Workshops	\$ -	\$ -
Sunrise Community for Recovery and Wellness	Rejuvenating Community Wellness	\$ -	\$ -
The Council on Aging of Buncombe County, Inc.	Neighbor to Neighbor Education & Engagement	\$ -	\$ -
YWCA of Asheville and Western North Carolina	Deepening Racial Justice Conversations	\$ -	\$ -

\$ 100,000

**Buncombe County Strategic Partnership Grants
FY2024 Grant Recommendations**

Organization Name	Project Name	FY2023 Award	FY2024 Funding Request	FY2024 Proposed Funding
Appalachian Sustainable Agriculture Project	Preserving Farmland through Farm to School Connections		\$ 30,000	\$ 24,000
Asheville Buncombe Community Christian Ministry	Educational Support Services for Women Living at Transformation Village		\$ 40,000	\$ 40,000
Asheville Creative Arts - Hood Huggers	Hood Huggers Under Instruction (HHI/UI)		\$ 30,000	\$ 24,000
Babies Need Bottoms	Beyond Diapers - Meeting Babies' Hygiene Needs with Wipes, Rash Cream and Baby Wash		\$ 20,000	\$ 20,000
Black Wall Street AVL	Black Wall Street AVL - Strengthening BIPOC Businesses in WNC	\$ 47,500	\$ 70,000	\$ 70,000
Bountiful Cities	Community Garden Network and Edible Park Support		\$ 20,000	\$ 16,000
Buncombe County Schools Foundation	The Face of Hope	\$ 19,500	\$ 30,000	\$ 24,000
Caring for Children Eckerd Connects	Respite Scholarship Program	\$ 12,500	\$ 25,000	\$ 25,000
Children First/Communities in Schools of Buncombe County	Student Success Support for Buncombe County Children		\$ 75,000	\$ 60,000
Eliada Homes, Inc	Foster Youth Independence Program		\$ 60,000	\$ 48,000
H3 Collective (formerly Under One Sky Village Foundation)	Scholarships and Outcomes Evaluation for One-On-One and Group Programming for Youth in Foster Care		\$ 20,000	\$ 20,000
Haywood Street Congregation	Downtown Welcome Table		\$ 35,000	\$ 35,000
Helpmate, Inc.	Domestic Violence Prevention and Outreach		\$ 74,236	\$ 59,389
Literacy Together	Igniting Superhero Readers		\$ 50,000	\$ 50,000
Mountain Child Advocacy Center	Adult Education for Parenting and Child Abuse Prevention		\$ 60,000	\$ 48,000
OnTrack Financial Education & Counseling	Financial Capabilities Counseling & Education		\$ 20,000	\$ 16,000
Pisgah Legal Services	Justice For All Program		\$ 80,000	\$ 64,000
Pisgah Legal Services	Homelessness Prevention Program		\$ 80,000	\$ 64,000
Read to Succeed	Positive Experiences Around Reading (PEAR)	\$ 35,600	\$ 33,500	\$ 26,800
RiverLink	Clean Water for Buncombe: Stormwater Mitigation in Black Mountain		\$ 11,156	\$ 11,211
W4H Asheville dba Working Wheels	Affordable Vehicle Repairs		\$ 44,600	\$ 44,600

**Buncombe County Strategic Partnership Grants
FY2024 Grant Recommendations**

YTL Training Program	YTL Summer and Advocacy Support	\$ 50,000	\$125,000	\$ 80,000
YWCA of Asheville and Western North Carolina	MotherLove		\$ 30,000	\$ 30,000
Arteria Collective (formerly AWITS)	Southside Community Farm Free Grocery Program		\$ 33,000	\$ -
Asheville Buncombe Food Policy Council	Food Waste Solutions Summit 2023		\$ 12,300	\$ -
Asheville Creative Arts - Peace Gardens & Market	Peace Gardens & Market (Free CSA & Solar Powered Farm)		\$ 30,000	\$ -
Asheville Creative Arts - Robust Regional Economy	Building a robust regional economy through technical assistance and fiscal sponsorship		\$ 30,000	\$ -
Asheville GreenWorks	Environmental Stewardship for a Climate-Resilient Future		\$ 80,000	\$ -
Asheville Humane Society	Keeping Pets and their People Safe		\$ 20,000	\$ -
Asheville-Buncombe Technical Community College	Transitional Studies English Language Acquisition		\$ 95,000	\$ -
Bent Creek Community Park	Building Community Through Work and Play		\$ 8,500	\$ -
Big Ivy Community Development Club	Restore and Ready for More at the Big Ivy Community Center		\$ 53,150	\$ -
Blue Ridge Pride Center Inc.	WNC Pride Portal	\$ 13,500	\$ 26,500	\$ -
Bounty & Soul	Farmers Alliance: Supporting Farm Viability and Farmland Preservation through Market Opportunities	\$ 35,200	\$ 80,000	\$ -
Carolina Day School	Horizons at CDS Summer 2023 Academic Program Expansion	\$ 13,703	\$ 12,006	\$ -
Carolina Small Business Development Fund	Programa Empresarial Latino as Catalyst for Economic Growth		\$ 35,000	\$ -
Center for Honeybee Research	A Research Facility for Pollinator Sustainability		\$ 20,000	\$ -
Colaborativa La Milpa	CIMA - Consulta Tu Compa	\$ 10,000	\$ 30,000	\$ -
Eleanor Health Foundation	Overdose Prevention Health Communications		\$ 42,000	\$ -
Equal Plates Project	Locally Sourced Meals for New and Expecting Moms + Families		\$ 72,000	\$ -
Folk Heritage Committee	Shindig on the Green FHC (July 1, July 8, July 15, July 22, August 12, August 19, & August 26)		\$ 5,000	\$ -
Go Local Asheville	Go Local Asheville: Building Resources, Community and a Vibrant Economy Throughout Buncombe County.		\$ 20,000	\$ -
Green Built Alliance	Crowdsource Heat Pump Water Heater Coordinator		\$ 68,500	\$ -

**Buncombe County Strategic Partnership Grants
FY2024 Grant Recommendations**

Hammer and Heart	Urgent Home Repair Project		\$ 40,000	\$ -
Hatch AVL Foundation	Hatch Innovation Hub Partner and Program Expansion		\$ 50,000	\$ -
HELP (Hands Enriching Life Positively)	The Vine Community Garden		\$ 15,240	\$ -
Jackson	Chosen PODS Afterschool & Summer Program		\$ 80,000	\$ -
Jewish Family Services WNC	Mental Health Counseling Services for the Uninsured and Underinsured Under the Age of 59		\$ 20,000	\$ -
Mount Zion Community Development, Inc.	Project NAF HOPE	\$ 32,500	\$ 80,000	\$ -
Mountain BizWorks	Expanding Latino Small Business Success and Opportunity		\$ 55,000	\$ -
My Daddy Taught Me That	BBB(Build Back Better) KL Training Impact Center		\$150,000	\$ -
Organic Growers School	A Pathway to Small Farm Viability		\$ 35,000	\$ -
Our VOICE	Survivors to Thrivers - Counseling for Sexual Violence & Human Trafficking Victims	\$ 20,000	\$ 25,000	\$ -
Partners Unlimited, Inc.	Academic Enhancement Programs		\$ 60,000	\$ -
Providence Center	Freestanding Pharmacy		\$100,000	\$ -
Racial Justice Coalition of Asheville	Government Accountability Project (GAP)		\$ 80,000	\$ -
Resources For Resilience	Reconnect for Resilience with the Family Justice Center	\$ 12,500	\$ 22,060	\$ -
Safe Shelter	Safe Shelter		\$ 80,000	\$ -
SeekHealing	WNC Listening Line		\$ 24,000	\$ -
Shiloh Community Association	Commercial Development Company (CDC) SHILOH LAND DEVELOPMENT		\$ 75,000	\$ -
Soul and Soil Project	Enter the Forest		\$ 30,545	\$ -
The Council on Aging of Buncombe County, Inc.	Well-Being in the Gap		\$ 78,823	\$ -
The Hundred Movement	Enhancing Well-being of Sex Trafficking Survivors		\$ 30,000	\$ -
The Mediation Center	Expanding the Capacity of Community Mediation		\$ 35,000	\$ -
The Steady Collective	Safe Syringe Collection Program		\$ 32,500	\$ -
Umoja Health, Wellness, and Justice Collective	Umoja's Hope 4 the Future After-School and School-Based Program 2023		\$ 50,816	\$ -
UNETE	UNETE's Community Health Workers Front Line Responders Program		\$ 46,080	\$ -

**Buncombe County Strategic Partnership Grants
FY2024 Grant Recommendations**

University of North Carolina at Asheville Foundation, Inc	UNC Asheville Pre-College Programs	\$ 9,200	\$ 18,400	\$ -
Venture Asheville (through the Asheville Chamber of Commerce)	High Growth Hospitality Entrepreneur Support Program		\$ 35,000	\$ -
Western Carolina Medical Society Foundation	Project Access Care Management Initiative		\$ 40,000	\$ -
YWCA of Asheville and Western North Carolina	Light A Path (LAP)		\$ 30,000	\$ -

Total: \$ 900,000

**Home and Community Care Block Grant Funding/Buncombe County Supplemental Aging Funds
FY2024 Final Authorizations**

Organization Name	Programs	HCCBG or BCSAF	FY2024 Funding Request	FY2024 Recommended Funding
Mountain Mobility	Transportation	HCCBG	\$ 500,000	\$ 500,000
BC Health and Human Services	In Home Aide	HCCBG	\$ 500,000	\$ 244,364
Council on Aging of Buncombe County, Inc.	Congregate Dining	HCCBG	\$ 292,140	\$ 194,691
Mountain Housing Opportunities, Inc.	Home Repair	HCCBG	\$ 100,000	\$ 75,448
Meal on Wheels of Asheville & Buncombe County, Inc.	Home Delivered Meals	HCCBG	\$ 201,145	\$ 180,554
Pisgah Legal Services	Legal Services	HCCBG	\$ 70,000	\$ 63,326
Land of Sky Regional Council, Area Agency on Aging	Community Health Workers	HCCBG	\$ 64,160	\$ 48,235
Jewish Family Services of WNC	Respite	HCCBG	\$ 15,000	\$ 13,999
Jewish Family Services of WNC - Healing Solutions Counseling	Counseling	HCCBG	\$ 20,000	\$ 16,165
The Council on Aging of Buncombe County, Inc.	I & O	HCCBG	\$ 168,200	\$ 135,375
MountainCare (Day Care)	Day Care	HCCBG	\$ 103,209	\$ 77,090
MountainCare (Day Health)	Day Health	HCCBG	\$ 186,060	\$ 119,236
MountainCare (Transportation)	Transportation	HCCBG	\$ 57,267	\$ 31,517
BC Health and Human Services	In Home Aide	BCSAF		\$ 228,426
Blue Ridge Pride	Program Support	BCSAF	\$ 40,000	\$ 26,875
MemoryCare	Caregiver Support	BCSAF	\$ 75,000	\$ 70,250
DayStay	Respite	BCSAF	\$ 48,000	\$ 39,500
Mountain Area Health Education Center, Inc.	Home Based Primary Care	BCSAF	\$ 73,049	\$ 57,512
CCCS of WNC, Inc. DBA OnTrack Financial Education & Counseling	Financial Counseling	BCSAF	\$ 23,000	\$ 21,125
Working Wheels	Car Repair	BCSAF	\$ 27,000	\$ 23,125
MountainCare (Transportation - BCSAF)	Transportation BCSAF	BCSAF	\$ 61,000	\$ 33,188
NOT RECOMMENDED FOR FUNDING				
Success Council on Aging of Buncombe County, Inc.	Success	N/A	\$ 6,000	\$ -
Council on Aging of Buncombe County, Inc.	Volunteer Dev.	N/A	\$ 25,000	\$ -
YMCA of Western North Carolina	Program Support	N/A	\$ 85,642	\$ -

HCCBG Allocation	\$	1,700,000
BCSAF Allocation	\$	500,000
Total Allocation	\$	2,200,000

**Buncombe County Recreation Services Grants
FY2024 Grant Recommendations**

Organization Name	Project Name	FY2023 Funding	FY2024 Funding Request	FY2024 Proposed Funding
All Together Art	Veterans Clay Project	-	\$4,300	-
Asheville Buncombe Youth Soccer Association	Asheville Buncombe Youth Soccer Community Goals Project	\$6,000	\$6,000	\$6,000
Asheville City Schools Foundation	In Real Life After-School: Encouraging Students to Learn, Grow, and Live a Curious Life	\$5,992	\$6,000	\$6,000
Asheville GreenWorks	Hominy Creek Greenway Natural Trail Restoration/Sand Hill Phase	-	\$6,000	\$6,000
Asheville Tennis Association	Aston Park Tennis Center Improvements	\$5,538	\$5,819	-
Aurora Studio & Gallery	Aurora Studio - for ongoing workshops	-	\$6,000	-
Bent Creek Community Park	FY2024 Playground Improvements - Monkey Bars and Park Bench	\$6,000	\$5,900	-
Big Ivy Community Development Club	Fun for Big Ivy's Littles	\$4,175	\$5,974	\$5,974
Black Mountain Montessori	Sunshade for the Forest Playground	\$6,000	\$6,000	-
Black Mountain Parks and Greenways Foundation	Veterans Park Playground Shade Structure	-	\$6,000	\$6,000
Bloom Fitness	Health and Wellness for Buncombe County's Adults with Intellectual and Developmental Disabilities	-	\$5,960	\$5,960
Bounty & Soul	Creating Farm-Based Service-Learning Opportunities Through a Hand-Tool Library Model	-	\$6,000	\$6,000
Colaborativa La Milpa	James Vester Miller Park (Los Arroyos Phase IV)	\$6,000	\$6,000	\$6,000
Eagle Market Streets Development Corporation, CDC	Eagle Market Streets Development Corporation—Community Youth Football & Basketball Team Support	-	\$6,000	-
Eliada Homes, Inc	Eliada Home's Child Development Playground Restoration	-	\$5,700	-
Hominy Valley Recreation Park	Pitcher's Mound	-	\$3,500	-
LEAF Global Arts	LEAF Global Arts ONEMic projects and LSS supply needs	\$6,000	\$5,977	\$5,977
Leicester Community Center	LCC Playground Equipment Upgrade	-	\$6,000	\$6,000
OpenDoors of Asheville	Summer Enrichment Camps, 2023	\$6,000	\$6,000	\$6,000
Reems Creek-Beech Presbyterian Church	Beech Community Picnic Area and Basketball Goal	-	\$6,000	\$6,000
Sandy Mush Community Center	Expand Community Engagement Via Indoor and Outdoor Activities	\$3,420	\$3,745	\$3,745
Shiloh Community Association	Drainage of Shiloh Garden's Big & Little Shed.	\$6,000	\$6,000	\$6,000
South French Broad Neighborhood	Aston Park Toddler-Appropriate Playground Equipment	-	\$6,000	\$6,000
Swannanoa Community Council	Outdoor Wellness System (Phase 1)	\$6,000	\$6,000	\$6,000
University of North Carolina at Asheville Foundation, Inc	UNC Asheville Bulldog Buddies	\$6,000	\$6,000	-
Warren Wilson College - Athletics	Warren Wilson Athletics Community Athletic/Recreational equipment	-	\$2,632	-
Western NC Disc Golf Association	Buncombe County Disc Golf Course Improvements	-	\$6,000	-
Woodland Hills Lakeside Prop inc	Woodland Hills Lake Sinkhole Project	-	\$6,000	-
YTL Training Program	Afterschool programming, and In School Boy and Girl Groups	-	\$6,000	\$6,000
YWCA of Asheville and Western North Carolina	Community Dinners	\$6,000	\$6,000	-
TOTAL:		\$79,125	\$169,506	\$99,655

**Buncombe County Affordable Housing Services Program
FY2024 Loan and Grant Recommendations***

Organization Name	Project Name	FY2023 Funding	FY2024 Funding Request	FY2024 Proposed Funding	Units
Asheville Area Habitat for Humanity	Emergency Repair Grant (36 Units)	\$275,000	\$539,000	\$250,000	36
Colaborativa La Milpa	Emergency Repair Grant (7 Units)	-	\$182,700	\$100,000	7
Community Development Corporation of America	Construction Loan - Fairhaven Summit (77 Units)	\$1,000,000	\$1,545,000	\$1,235,000	77
Eblen Charities	Tenant Based Rental Assistance (103 Households)	-	\$200,000	\$110,000	103
Eliada Homes	Tenant Based Rental Assistance (15 Households)	-	\$15,000	\$15,000	15
Housing Authority of the City of Asheville	Construction Loan - Deaverview Redevelopment Phase I (82 Units)	-	\$1,564,714	\$1,564,714	82
Mountain Housing Opportunities, Inc.	Emergency Repair Grant (23 Units)	\$225,000	\$400,000	\$225,000	23
Mountain Housing Opportunities, Inc.	Construction Loan - Star Point (60 Units)	-	\$850,000	\$500,000	60
On Track Financial Education & Counseling	New Start Grant (96 Households)	-	\$50,000	\$40,000	96
The Arc of Buncombe County	Tenant Based Rental Assistance (15 Households)	-	\$25,000	\$25,000	15
	TOTAL:	\$1,500,000	\$5,371,414	\$4,064,714	514

The following applicants did not receive recommendation for funding for FY24

Colaborativa La Milpa	Administrative Program Support	-	\$41,885	-	-
Council on Aging of Buncombe County, Inc.	Administrative Program Support	-	\$23,946	-	-
Homeward Bound	Administrative Program Support	-	\$80,000	-	-
Mountain Housing Opportunities, Inc.	Downpayment Assistance Loan (25 Units)	-	\$315,000	-	-
Asheville-Buncombe Community Land Trust	New Start Grant (1 Unit)	-	\$50,000	-	-
Mountain Housing Opportunities	New Start Grant (50 Households)	-	\$50,000	-	-
Swannanoa Christian Valley Ministries	Construction Loan - Nursing Home Rehabilitation (16 Units)	-	\$400,000	-	-
Helpmate	Construction Grant - Emergency Shelter (27 Beds)	-	\$675,000	-	-
	TOTAL:	-	\$1,635,831	-	-

Sources of Funds	Amount
General Fund	\$2,311,845
FY 22 AHSP Unallocated Moved to FY 24 AHSP	\$4,367
FY 23 AHSP Unallocated Moved to FY 24 AHSP	\$1,748,502
TOTAL	\$4,064,714

*Note: Specific award terms, including loan terms and funding requirements, will be recommended by the Affordable Housing Committee and Buncombe County Community Development Division staff.

**Buncombe County Juvenile Crime Prevention Council
FY2024 JCPC Funding Authorizations**

Organization Name	Project Name	FY2024 Funding Request	FY2024 Proposed Funding
Buncombe County Justice Services	JCPC Administrative Funds	\$15,500	\$10,000
Buncombe Alternatives	Teen Court	\$96,799	\$96,799
Buncombe Alternatives	Earn and Learn	\$207,021	\$207,021
Aspire - Buncombe	Kids at Work! & The Connection	\$108,049	\$105,549
PIVOTPoint WNC	PIVOTPoint WNC	\$84,858	\$84,858
Partners Unlimited, Inc.	Buncombe Structured Day	\$89,207	\$66,893
Buncombe County Justice Services	Buncombe County Youth Justice Clinical Program	\$78,357	\$73,357
		TOTAL:	\$ 644,477

Appendix B

FY2024 Special District Tax Rates



District	FY2023 Tax Rate	FY2024 Request	FY2024 Recommended
Asheville Special	8.36	8.36	8.36
Asheville Suburban	8.97	8.97	8.97
Barnardsville	22.00	22.00	22.00
Broad River	16.00	16.00	16.00
East Buncombe	10.69	10.69	10.69
Enka-Candler	10.50	12.00	12.00
Fairview	14.50	14.50	14.50
French Broad	17.20	22.20	22.20
Garren Creek	13.84	13.84	13.84
Jupiter	10.75	12.75	12.75
Leicester	14.03	14.03	14.03
North Buncombe	10.77	10.77	10.77
Reems Creek	15.07	15.07	15.07
Reynolds	11.24	11.24	11.24
Riceville	14.60	16.60	16.60
Skyland	9.80	9.80	9.80
Swannanoa	14.00	14.00	14.00
Upper Hominy	16.56	19.00	19.00
West Buncombe	13.50	13.50	13.50
Woodfin	10.59	10.59	10.59
Asheville City Schools	10.62	12.00	10.62

Appendix C

Glossary & Acronyms



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.

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 its 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.

MAT

Medication-Assisted Treatment

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.

MOUD

Medications for Opioid Use Disorder - An approach to opioid use treatment that involves a combination of medications that target the brain, and psychosocial interventions (e.g. counseling, skills development) aimed at improving treatment outcomes.

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.

Acronyms

AB – Asheville-Buncombe

ABTCC – Asheville-Buncombe Technical Community College

ACFR – Annual Comprehensive Financial Report

ACS – Asheville City Schools

ADA – Americans with Disabilities Act

ADM – Average Daily Membership

AFV – Alternate Fuel Vehicles

AHS – Asheville High School

ARRA – American Recovery and Reinvestment Act

ART – Asheville Rides Transit

AVL – Asheville

BAB – Build America Bonds

BAS – Building Automation System

BC – Buncombe County

BCAT – Buncombe County Anti-Crime Taskforce

BCHHS – Buncombe County Health and Human Services

BCS – Buncombe County Schools

BI – Business Intelligence

BIPOC – Black, Indigenous, and People of Color

BOC – Board of Commissioners

BOCC – Board of County Commissioners

CAPE – Community and Public Engagement Department

C&D – Construction and Demolition

CDE – Centralized Data Entry
CIP – Capital Improvement Plan
COLA – Cost of Living Adjustment
COOP – Continuity of Operations Programs
COPs – Certificates of Participation
CPA – Certified Public Accountant
CPI-W – Consumer Price Index for Urban Wage Earners and Clerical Workers
CTE – Career Technical Education
DSS – Department of Social Services
DVP – Delivery vs. Payment
ECA – Enhanced Curricular Activities
EDC – Economic Development Coalition
EMS – Emergency Medical Services
EMT – Emergency Medical Technician
EOC – Emergency Operations Center or End of Connection
EPA – Environmental Protection Agency
ERP – Enterprise Resource Planning
EV – Electric Vehicle
EVB – Electric Vehicle Battery
FINRA – Financial Industry Regulatory Authority
FTE – Full-Time Employee
FLSA – Fair Labor Standards Act
FY – Fiscal Year
GASB – Governmental Accounting Standards Board
GE – General Electric
GF – General Fund
GFOA – Government Finance Officers Association
GHG – Greenhouse Gas
GIS – Geographic Information Systems
GO – General Obligation
GS – General Statute
GSE – Government-Sponsored Entity
HHS – Health and Human Services

HR – Human Resources

HRIS – Human Resource Information System

HS – Human Services

HVAC – Heating, Ventilation, and Air Conditioning

ICMA-CM – International City/County Management Association – Credentialed Manager

IT – Information Technology

ITGC – Information Technology Governance Committee

JCPC – Juvenile Crime Prevention Council

LGC – Local Government Commission

LGERS – Local Governmental Employees’ Retirement System

LLC – Limited Liability Company

LOBs – Limited Obligation Bonds

MOU – Memorandum of Understanding

MSA – Metropolitan Statistical Area

MSRB – Municipal Securities Rulemaking Board

MSW – Municipal Solid Waste

NC – North Carolina

NCDOT – North Carolina Department of Transportation

NCGS – North Carolina General Statutes

NCLGC – North Carolina Local Government Commission

NRSRO – Nationally Recognized Statistical Rating Organization

OFS – Other Financing Sources

OMB – Office of Management and Budget

OPEB – Other Post-Employment Benefits

PC – Personal Computer

PDF – Project Development Financing

PGR – Parks, Greenways, and Recreation

POP – Preschool Outreach Program

PR – Public Relations

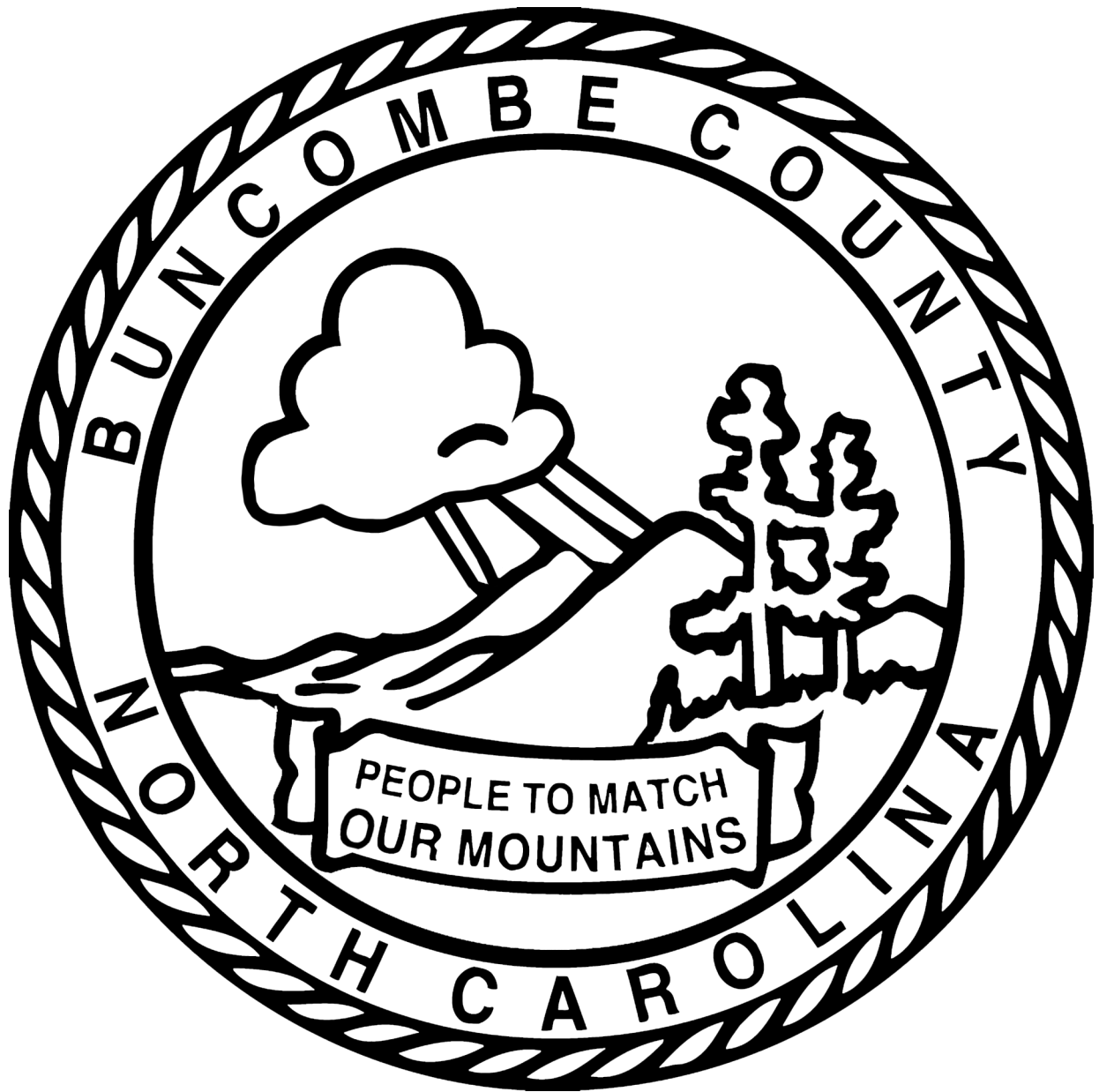
PSAP – Public Safety Answering Point

PSIP – Public Safety Interoperability Partnership

PSTC – Public Safety Training Center

QA – Quality Assurance

QBS – Qualifications-Based Selection
RFP – Request for Proposals
RFQ – Request for Qualifications
RNTR – Revenue-Neutral Tax Rate
ROD – Register of Deeds
SB – Senate Bill
SEC – Securities and Exchange Commission
SIFMA – Securities Industry and Financial Markets Association
SL – Session Law
SUV – Sport Utility Vehicle
SWCD – Soil and Water Conservation District
TBD – To Be Determined
TDA – Tourism Development Authority
TIF – Tax Increment Financing
US – United States
VHF – Very High Frequency
VRD – Variable Rate Debt
WIC – Women, Infants, and Children



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