



ADOPTED ANNUAL BUDGET IN BRIEF

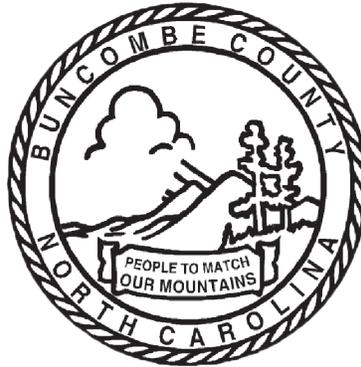
FOR THE FISCAL YEAR ENDING JUNE 30, 2021



BUNCOMBE COUNTY
NORTH CAROLINA

Buncombe County, North Carolina

Adopted Budget Fiscal Year 2020-2021



Board of Commissioners

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

County Manager

Avril M. Pinder, CPA, ICMA-CM

Prepared By:

Buncombe County Budget Office
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John Hudson, Budget Analyst
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BUNCOMBE COUNTY GOVERNMENT

OUR MISSION

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

OUR VISION

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

OUR VALUES

Respect

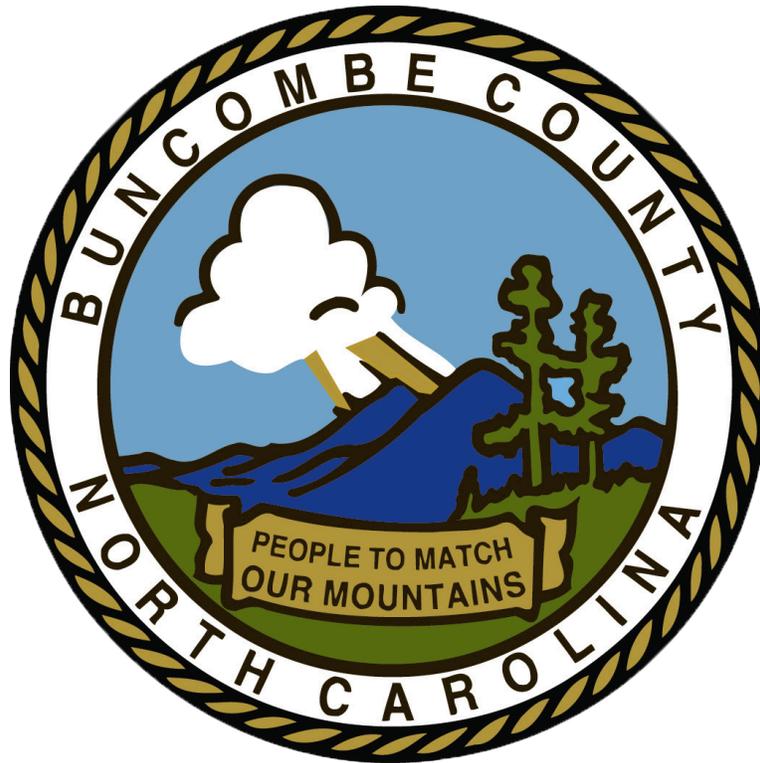
Integrity

Collaboration

Honesty

Equity

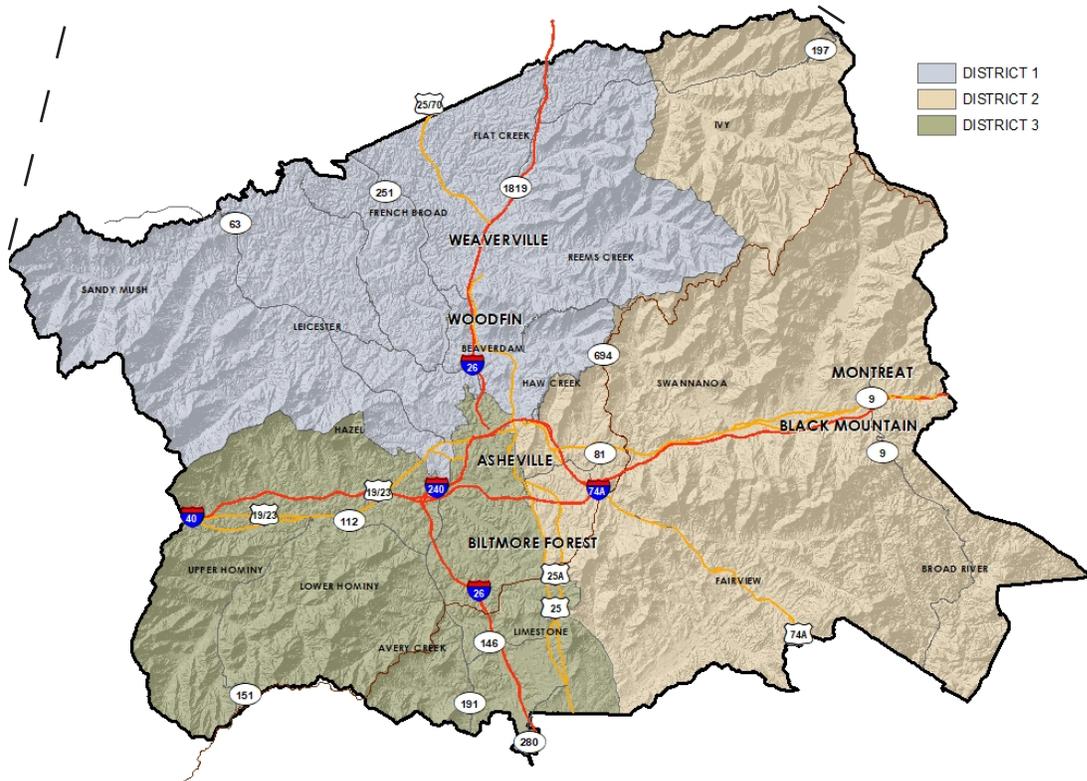




The Buncombe County Seal

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

Buncombe County North Carolina



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

A Brief History of Buncombe County

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

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

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

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

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

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

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

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

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

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

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

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

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

Buncombe County

Board of Commissioners

DISTRICT 1

DISTRICT 2

DISTRICT 3

CHAIR



Brownie Newman



Jasmine Beach-Ferarra



Amanda Edwards



Joe Belcher



Al Whitesides



Anthony Penland



**Robert Pressley,
Vice-Chair**

County Officials

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

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



Organizational Chart

ELECTED APPOINTED SEPARATE BOARD DEPARTMENT HEAD

Citizens

Board of Commissioners

- Chairman **Brownie Newman**
- District 1 **Jasmine Beach-Ferrara**
- District 1 **Al Whitesides**
- District 2 **Anthony Penland**
- District 2 **Amanda Edwards**
- District 3 **Joe Belcher**
- District 3 Vice Chair **Robert Pressley**

External Audit Committee

Internal Auditor **Trisha Burnett**

Clerk to the Board **Lamar Joyner**

Register of Deeds **Drew Reisinger**

Sheriff **Quentin Miller**

Board Attorney **Heather Hockaday**

County Manager **Avril Pinder**

Finance **Don Warn**

Tax Collector **Jennifer Pike**

Office Administrator **Lynn Smith**

Budget **Jennifer Barnette**

Human Resources **Sharon Burke**

Intergovernmental Relations **Timothy Love**

Legal/Benefits/ Risk MGMT **Michael Frue**

Assistant County Manager **Dakisha Wesley**

Assistant County Manager **Sybil Tate**

City/County ID **Pat Freeman**

PR & Communications **Cataldo Perrone**

Election Services **Corinne Duncan**

Emergency Services **Van Taylor Jones**

Health & Human Services **Stoney Blevins**

Library **Jim Blanton**

Recreational Services **Josh O'Conner**

Strategic Partnerships **Rachael Nygaard**

Agriculture and Land Resources **Jennifer Harrison**

General Services **Mike Mace**

Information Technology **Kathy Brady**

Performance Management **Eric Hardy**

Permits & Inspections **Matt Stone**

Planning **Nathan Pennington**

Solid Waste **Dane Pedersen**

Sustainability Office **Jeremiah LeRoy**

Tax Assessment **Keith Miller**



Executive Summary

Total County Funds

General Fund
\$336,529,987

Special Revenue Funds
\$61,274,791

Enterprise Funds
\$10,455,896

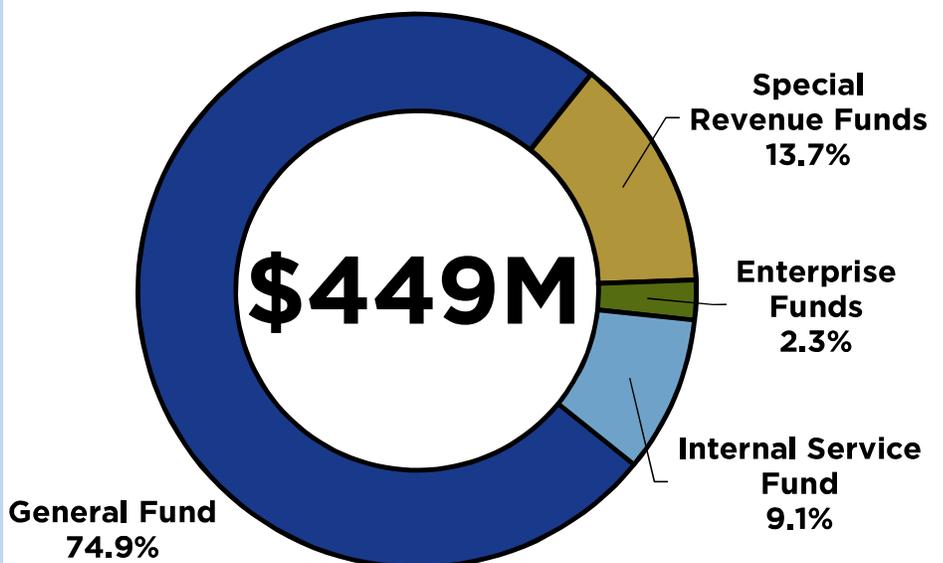
Internal Service Fund
\$40,869,873

The total adopted operating budget for Buncombe County in fiscal year 2021 is \$449,130,547. The largest fund is the General Fund, which is the County's main operating fund. The General Fund budget total is \$336,529,987, a decrease of 0.24% from the FY2020 amended budget. This decrease is primarily due to necessary adaptations to the COVID-19 pandemic.

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

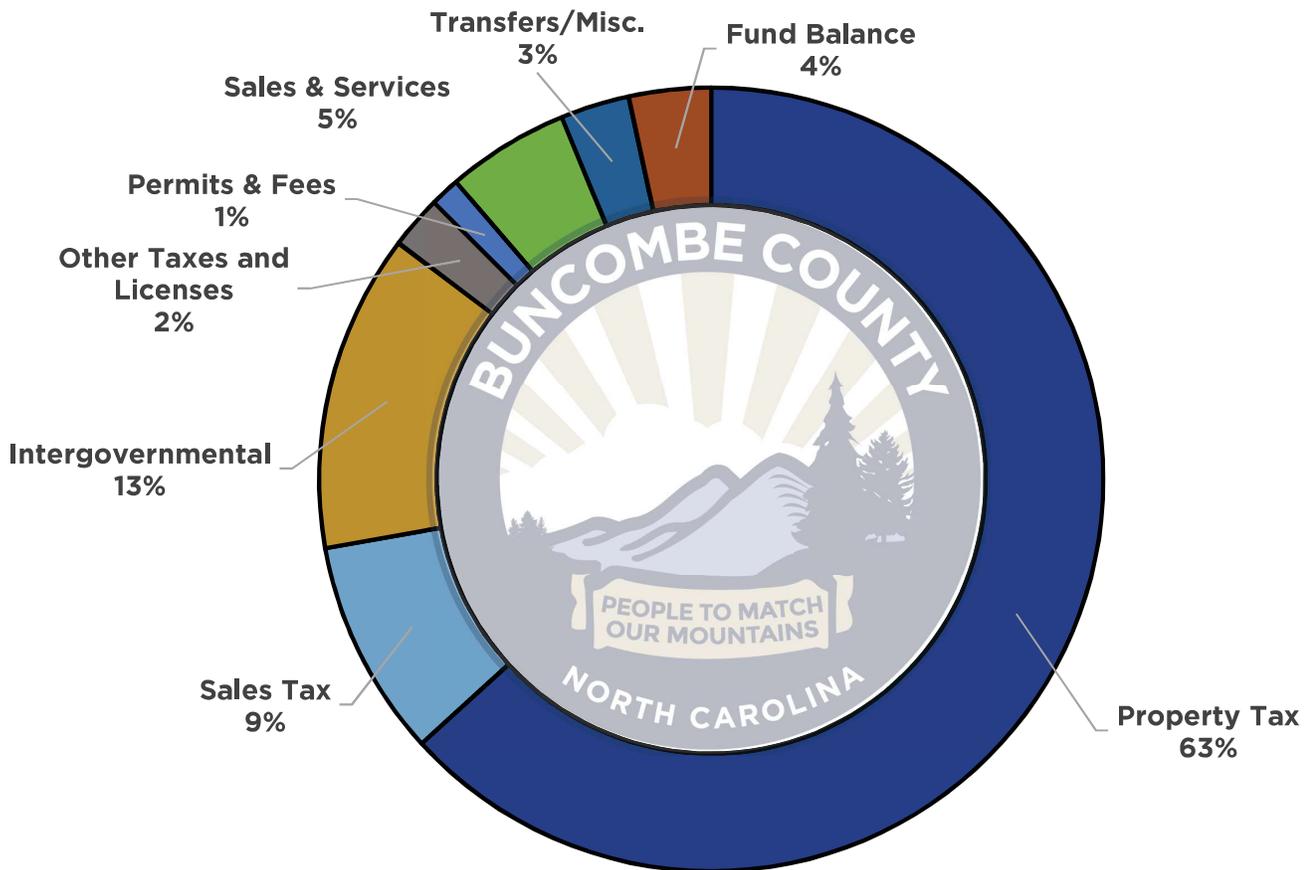
The Enterprise Funds have adopted expenditures of \$10,455,896. This is a decrease of 2.36% from last year's amended budget. The Inmate Commissary Fund decreased by 45% as a result of the FY2020 , which included a position that has now moved to the General Fund and a capital expenditure that is not included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

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



General Fund

Where Does the Funding Come From?



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

Major Revenue Source: Property Taxes

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

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

Fiscal Year: 2021

Tax Year: 2020

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

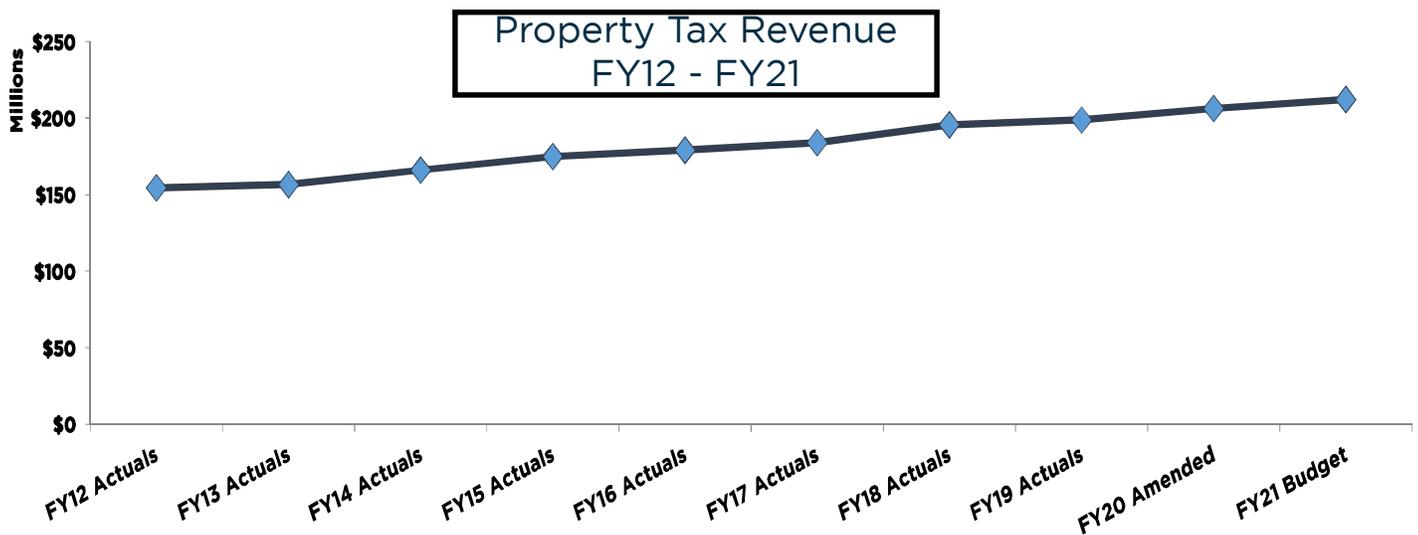
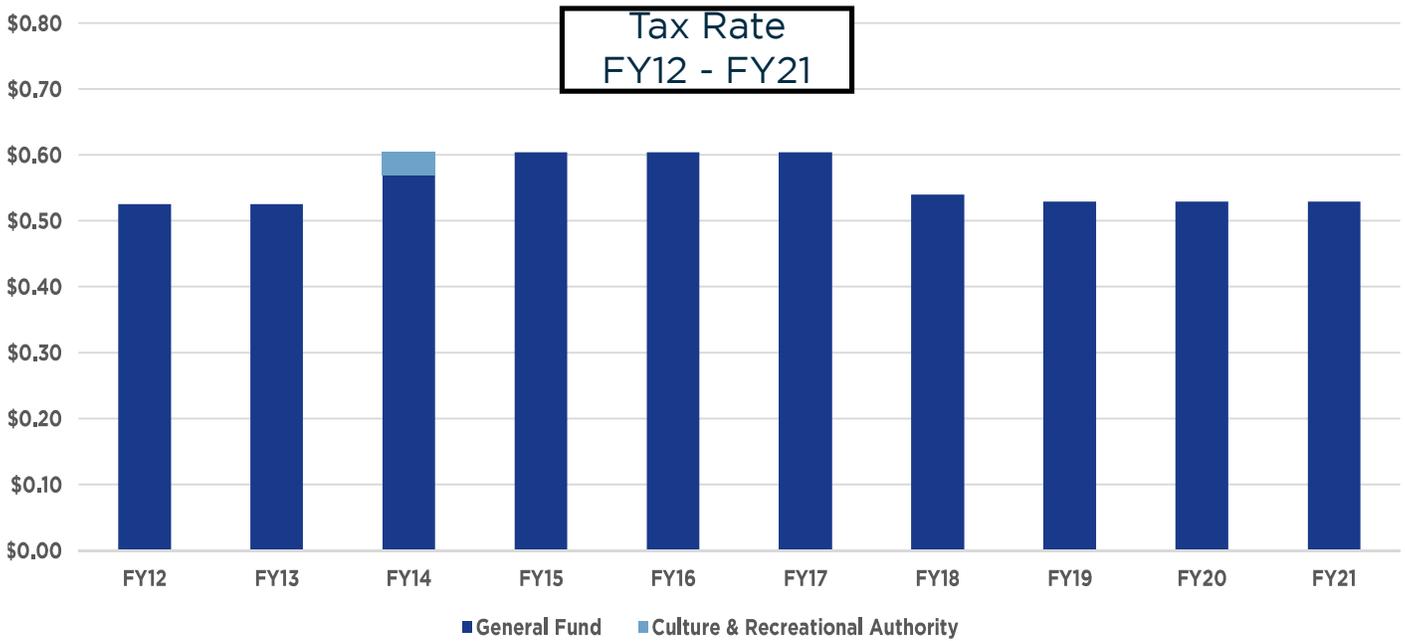
FY2021 Adopted Tax Rate

52.9¢

per \$100 of property value

Real Property	\$34,765,317,998
Personal Property	2,359,915,427
Public Service Companies	883,704,851
Registered Motor Vehicles	2,455,602,713
Total Basis	\$40,464,540,989

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



Major Revenue Source: Sales Tax

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

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

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

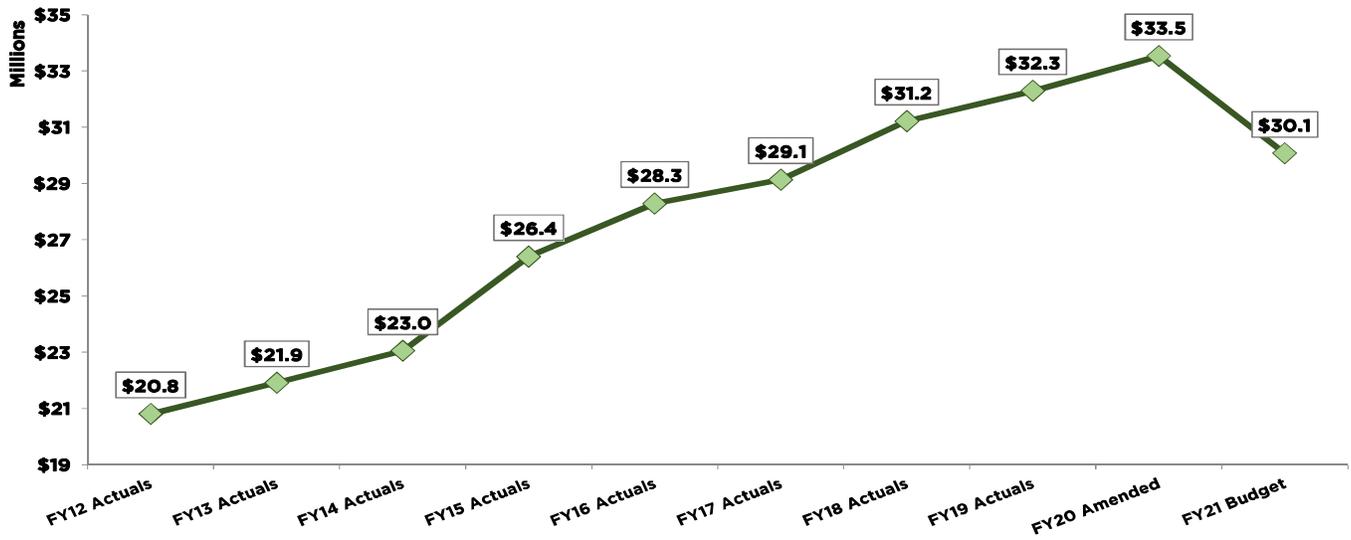
- The one percent tax authorized in 1971 (Article 39) . House Bill #507 originally designated one-half of the proceeds of Article 39 sales tax for the School Capital Commission Fund of Buncombe County. The sales tax proceeds designated for this Fund must be used to finance new public school construction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

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

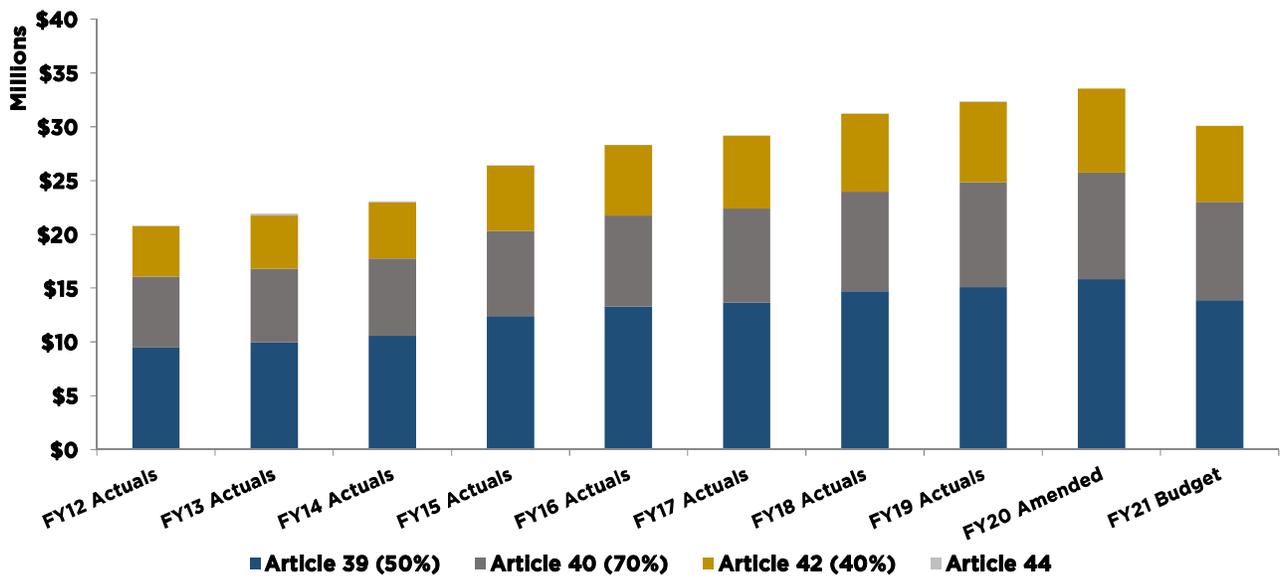
Since FY2017, the portions of Article 40 (30%) and Article 42 (60%) designated for school capital outlay are accounted for in a Public Schools ADM Capital Project Fund. This fund was created to account for all public school capital funding required to be distributed to Buncombe County Schools and Asheville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

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

**Total Sales Tax Revenue
FY12 - FY21**



**Sales Tax Revenue by Article
FY12 - FY21**

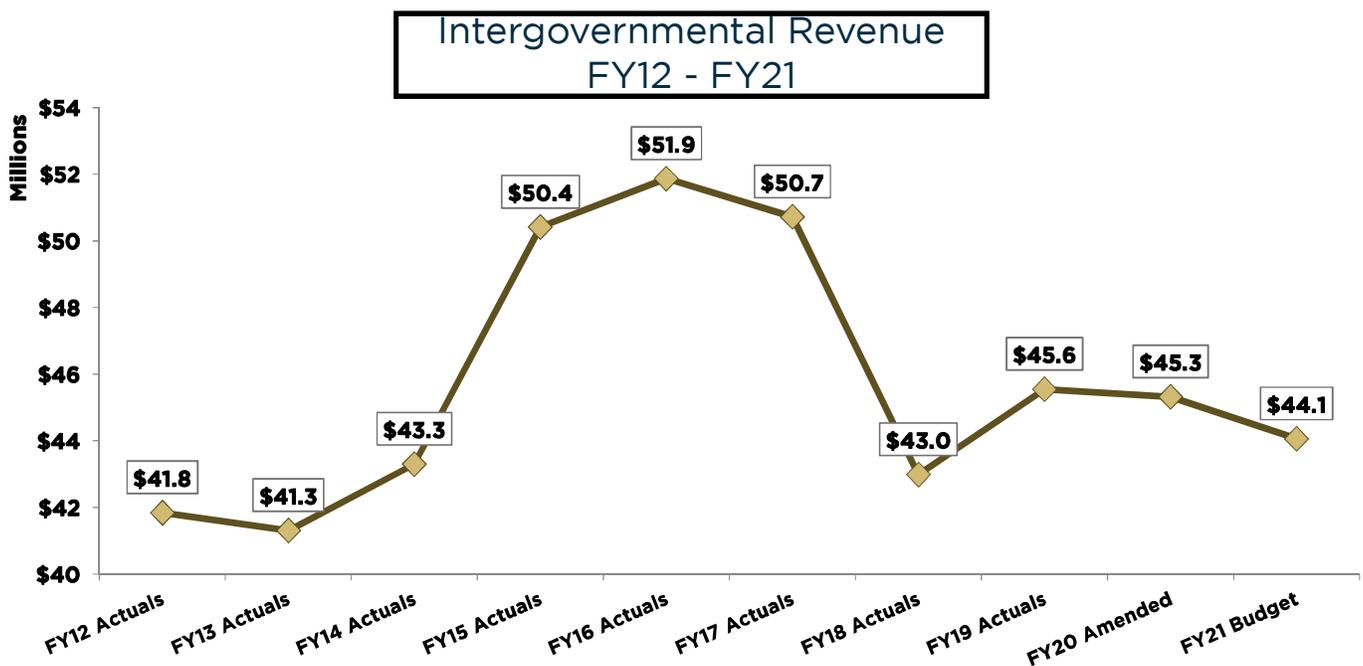


Article	County Share	FY2018 Actual	FY2019 Actual	FY2020 Amended	FY2021 Budget	Growth Over FY20
39	50%	\$14,683,818	\$15,081,359	\$15,825,800	\$13,882,027	-12.3%
40	70%	\$9,278,734	\$9,741,847	\$9,903,306	\$9,161,617	-7.5%
42	40%	\$7,242,751	\$7,469,466	\$7,804,131	\$7,024,580	-10.0%
44	0%	\$12,318	\$496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

Major Revenue Source: Intergovernmental

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

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



Other Revenue Sources

Other Taxes & Licenses

This revenue source, representing 2% of the adopted budget, includes \$4,800,000 for the real property transfer tax (excise tax) and \$1,426,000 for video programming taxes. The Rental Car Tax is budgeted at \$712,500, Heavy Equipment Rental Tax at \$375,000, Beer and Wine Tax at \$625,000, Privilege License Tax at \$20,000 for FY2021.

Permits & Fees

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

Sales & Services

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

Other Revenues

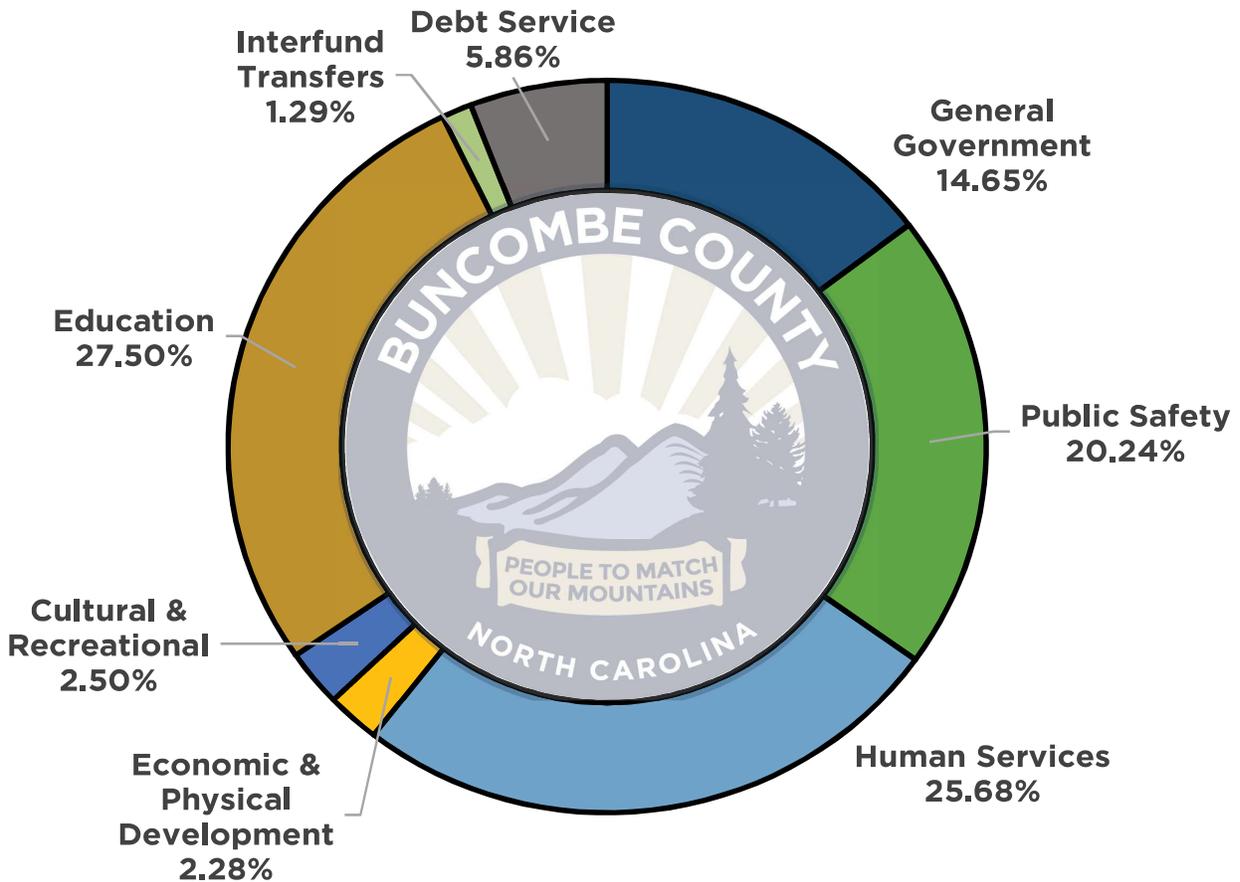
These revenues include investment earnings, indirect cost charges, proceeds of capitalized leases, donations, and sale of assets. Additionally, other revenues include transfers from other funds and bond proceeds. In total, other revenues are adopted at \$9,566,480.

Fund Balance

In the General Fund, \$12,216,382 of fund balance is appropriated in the FY2020-2021 Adopted Budget. This accounts for 4% of General Fund appropriations. The projected fund balance assures the county will maintain its sound financial position. The Board of County Commissioners is committed to maintaining a high level of service to the citizens of Buncombe County without increasing the burden on the taxpayer.

General Fund

Where Does the Funding Go?



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

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

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

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

- Education - \$92,561,618
The FY2021 Adopted Budget includes \$69,712,472 for Buncombe County Schools and \$12,728,957 for Asheville City Schools. These dollars provide continued investment in staff to support students in reaching their potential. One specific area of increase in these amounts is for benefits costs administered by the State. The FY2021 Asheville-Buncombe Technical Community College budget is \$7,075,600.
- Human Services - \$86,408,546
This function consists primarily of the Social Services and Public Health divisions. While Social Services consists of mandated core services to protect the most vulnerable members of the community, Public Health works to promote and protect community healthiness. A specific area of note is the \$702,152 investment in Substance Use Services that includes Medication Assisted Treatment, peer mentoring, and residential treatment programs with community partners..
- Public Safety - \$68,103,608
Emergency Services, Sheriff's Office, and Detention Center are the largest components of the Public Safety function. Emergency Services is increasing to \$16,856,421 for 10 new positions and Sheriff/Detention are implementing new careers ladders beginning in January 2021 (\$428K). Justice Resource Center is also adding staffing by bringing a previously contracted service in-house for a net-zero adjustment.

Some highlights from the other functional areas include:

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

Expenditures by Function FY12 - FY21



Special Revenue Funds

Special Revenue Funds are funds that rely on specific revenue sources that are legally restricted to specified purposes. The total \$61,274,791 represents a 13.6% of the total County adopted budget.

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

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

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

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

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

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

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

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

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

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

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

911 Fund
\$1,193,375

Fire Districts Fund
\$35,038,870

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

PDF Woodfin Fund
\$745,200

Forfeiture Fund
\$528,489

Enterprise Funds

Enterprise Funds

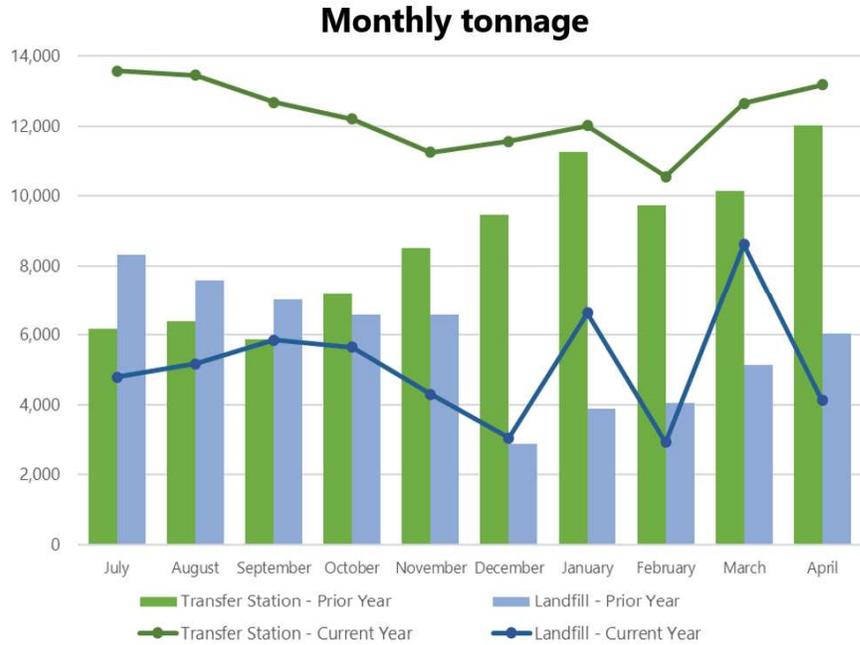
The total adopted budget for the Enterprise Funds is \$10,455,896. This is a 2.4% decrease from FY2020. The two Enterprise Funds, Solid Waste and Inmate Commissary, are self-supporting through revenues and fees they collect.

Solid Waste

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

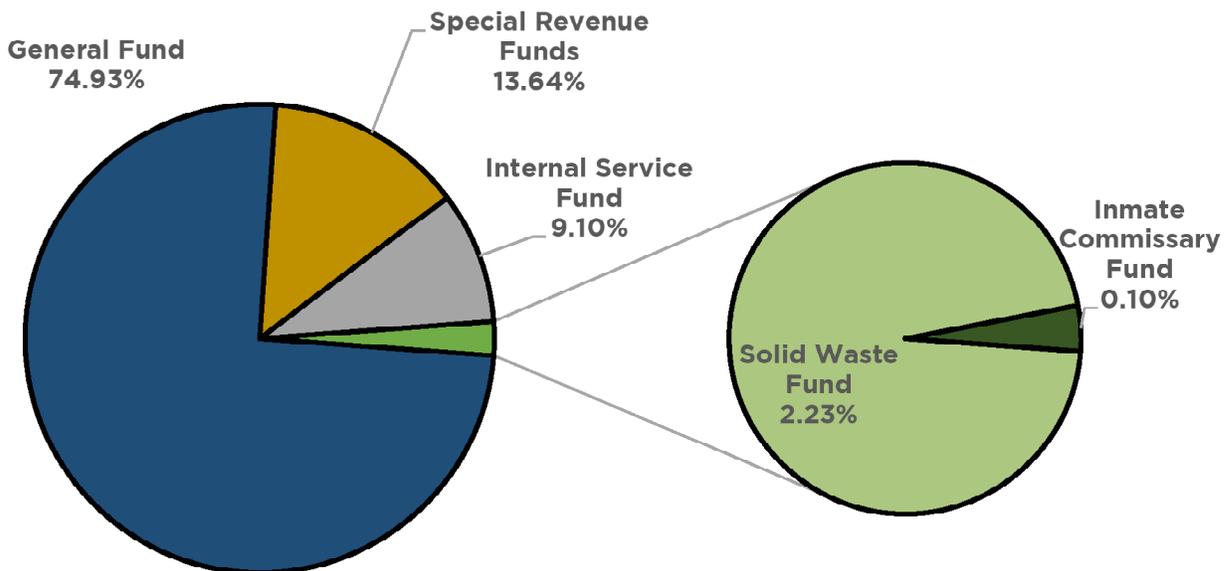
Solid Waste is seeing increased tonnage and usage/activity:

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



Inmate Commissary

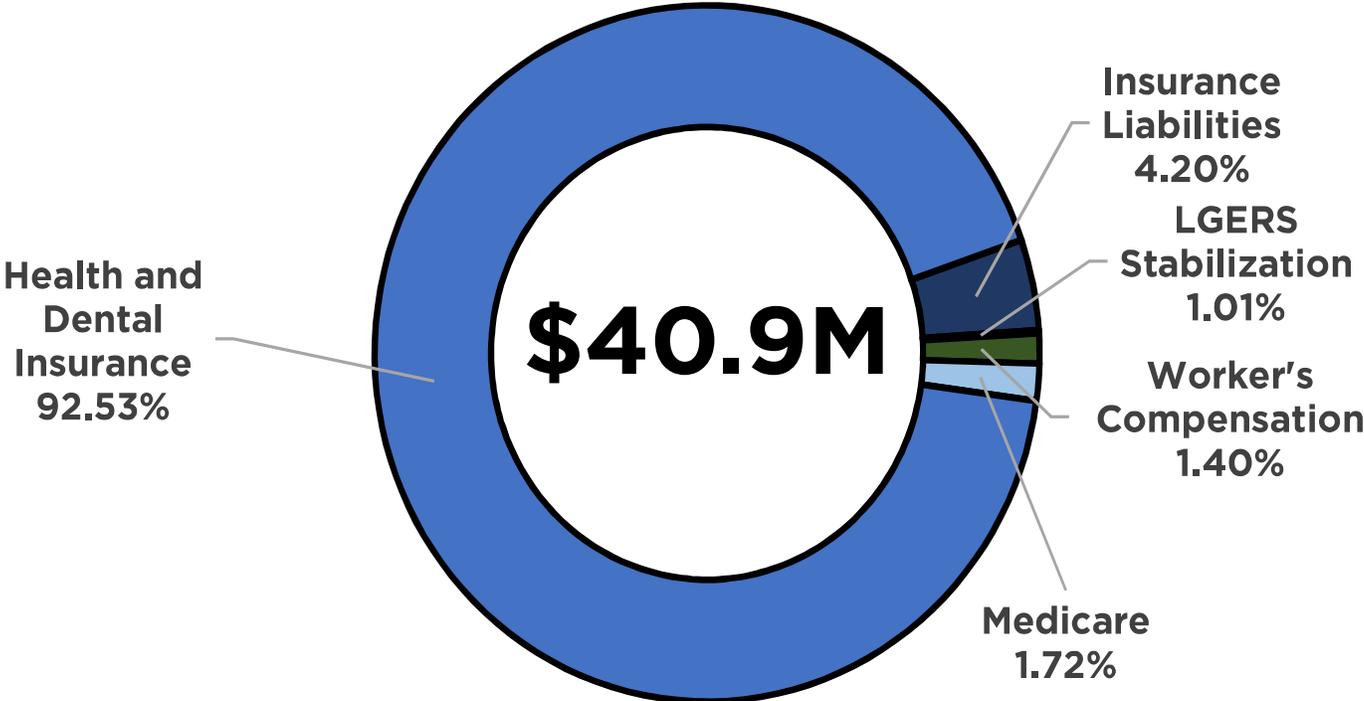
The total adopted budget for Inmate Commissary is \$437,314, which is a 45.5% decrease from FY2020. Revenues for this fund are generated through sales to the inmate population in the County's Detention Center.



Internal Service Fund

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

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



OPERATING BUDGET SUMMARY: ALL FUNDS

	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Revenues:				
General Fund	308,680,809	323,014,480	337,337,308	336,529,987
Special Revenue Funds:				
Volunteer Fire Departments Fund	26,666,739	29,220,872	35,015,457	35,038,870
Transportation Fund	3,511,317	3,975,565	4,838,366	5,239,969
Emergency Telephone System Fund	1,021,553	760,796	857,000	1,193,375
Occupancy Tax Fund	23,324,277	25,296,909	27,000,000	18,000,000
Register of Deeds Automation Fund	145,216	143,121	270,312	81,313
BCAT & Sheriff Forfeitures Fund	290,422	368,799	592,058	528,489
PDF Woodfin Downtown Fund	522,532	663,951	640,950	745,200
Reappraisal Reserve Fund	-	726,666	890,000	447,575
Enterprise Funds:				
Solid Waste Disposal Fund	9,191,857	10,128,755	9,674,603	10,018,582
Inmate Commissary Fund	518,873	579,825	801,909	437,314
Internal Service Fund	35,036,938	35,747,064	39,906,289	40,869,873
Total	408,910,534	430,626,804	457,824,252	449,130,547
Expenditures				
General Fund	303,975,446	310,741,013	337,337,308	336,529,987
Special Revenue Funds:				
Volunteer Fire Departments Fund	26,666,737	29,220,872	35,015,457	35,038,870
Transportation Fund	3,511,317	4,082,775	4,838,366	5,239,969
Emergency Telephone System Fund	595,063	742,448	857,000	1,193,375
Occupancy Tax Fund	23,324,431	25,296,755	27,000,000	18,000,000
Register of Deeds Automation Fund	199,550	196,050	270,312	81,313
BCAT & Sheriff Forfeitures Fund	158,402	440,027	592,058	528,489
PDF Woodfin Downtown Fund	562,848	659,450	640,950	745,200
Reappraisal Reserve Fund	-	-	890,000	447,575
Enterprise Funds:				
Solid Waste Disposal Fund	8,575,646	7,709,410	9,674,603	10,018,582
Inmate Commissary Fund	517,061	430,017	801,909	437,314
Internal Service Fund	30,997,400	35,434,867	39,906,289	40,869,873
Total	399,083,899	414,953,685	457,824,252	449,130,547

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

RECOMMENDED BUDGET SUMMARY ALL FUNDS - REVENUES

Summary of County Funds	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
General Fund				
Property Tax	195,644,200	198,764,492	206,224,379	212,211,847
Local Option Sales Tax	31,217,622	32,293,168	33,533,237	30,068,224
Other Taxes	7,243,037	8,605,531	6,988,317	7,333,500
Intergovernmental	42,986,014	45,550,236	45,322,250	44,059,853
Permits & Fees	4,520,694	4,730,734	4,355,157	4,124,000
Sales & Services	16,722,794	17,492,591	16,605,062	16,949,701
Investment Earnings	1,380,935	2,455,950	761,250	750,000
Miscellaneous	931,992	3,926,610	1,239,565	899,376
Interfund Transfers	8,033,521	9,195,168	8,535,450	6,547,802
Bond Proceeds	-	-	-	1,369,302
Appropriated Fund Balance	-	-	13,772,641	12,216,382
Total	308,680,809	323,014,480	337,337,308	336,529,987
Special Revenue Funds				
Property Tax	20,934,039	23,005,757	27,493,866	28,339,059
Local Option Sales Tax	6,223,948	6,517,316	8,162,541	7,445,011
Forfeitures	284,311	322,929	592,058	528,489
Other Taxes	23,324,277	25,296,909	27,000,000	18,000,000
Intergovernmental	2,957,712	3,205,249	3,053,948	4,385,136
Permits & Fees	143,702	139,932	151,695	78,008
Sales & Services	-	-	-	-
Investment Earnings	30,291	59,534	13,305	3,305
Miscellaneous	23,285	108,149	45,561	26,369
Interfund Transfers	1,560,492	2,500,905	1,927,175	1,443,777
Appropriated Fund Balance	-	-	1,663,994	1,025,637
Total	55,482,057	61,156,680	70,104,143	61,274,791
Enterprise Funds				
Other Taxes	631,262	578,909	518,000	581,245
Intergovernmental	-	-	-	-
Permits & Fees	26,226	18,994	22,400	18,994
Sales & Services	8,681,382	9,674,164	9,172,663	9,287,669
Investment Earnings	234,593	302,015	15,824	294,168
Miscellaneous	137,267	134,498	100,000	137,256
Other Financing Sources	-	-	-	-
Interfund Transfers	-	-	-	-
Appropriated Fund Balance	-	-	647,625	136,564
Total	9,710,730	10,708,580	10,476,512	10,455,896
Internal Service Fund				
Sales & Services	35,036,938	35,747,064	37,671,289	36,416,299
Investment Earnings	-	-	-	-
Interfund Transfers	-	-	-	-
Appropriated Fund Balance	-	-	2,235,000	4,453,574
Total	35,036,938	35,747,064	39,906,289	40,869,873
Grand Total	408,910,534	430,626,804	457,824,252	449,130,547

RECOMMENDED BUDGET SUMMARY ALL FUNDS- EXPENDITURES

Service Area Department	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
General Government				
Governing Body	1,168,319	832,314	1,003,533	1,012,599
County Manager	1,473,429	1,896,067	2,451,978	1,133,249
Intergovernmental Relations	-	121,722	-	-
Strategic Partnership Grants	271,000	1,272,301	1,227,239	1,745,374
Human Resources	1,175,028	944,328	1,083,581	1,759,005
Community Engagement	-	629,635	747,262	566,556
PR & Communications	-	391,950	434,310	592,442
Finance	2,338,750	2,210,676	2,442,716	2,460,830
Benefits and Risk	-	-	632,612	-
Tax Assessment	2,551,975	3,237,900	4,371,452	3,868,728
Tax Collections	1,893,313	1,912,614	2,132,824	2,085,858
Elections	1,817,509	1,940,806	2,745,996	2,426,139
Register of Deeds	3,960,402	4,478,689	4,011,226	3,975,438
Budget	821,401	485,957	634,799	685,570
Internal Audit	-	251,856	290,074	343,679
Information Technology	10,959,369	11,604,212	14,328,500	12,635,453
Performance Management	944,773	1,522,865	1,409,549	1,358,722
General Services	6,956,636	6,767,507	7,519,416	7,836,915
Fleet Services	873,829	871,784	1,137,960	2,369,299
Parking Services	-	-	290,674	605,667
Sustainability	-	-	-	490,753
Legal and Risk	-	-	-	1,204,521
Nondepartmental	140,695	360,777	693,754	590,000
Register of Deeds Automation Fund	3,500	-	128,082	56,511
Internal Service Fund	30,997,400	33,570,960	38,906,289	39,369,873
Public Safety				
Sheriff's Office	21,472,074	19,371,515	21,714,718	22,483,971
Detention Center	15,499,667	17,589,856	19,642,983	21,067,242
Justice Resource Support	897,005	876,220	931,559	2,336,751
Family Justice Center	161,893	322,068	453,590	466,644
Juvenile Crime Prevention Council	-	13,546	15,500	12,396
Emergency Services	12,041,412	13,468,682	15,285,970	16,856,421
Pre-trial Release	1,085,345	1,106,592	1,092,119	1,138,700
Identification Bureau	1,542,642	1,610,894	1,812,472	1,773,002
Public Safety Training Center	600,384	600,811	870,672	657,384
Criminal Justice Information System	1,268,566	1,174,669	1,445,846	1,301,097
Nondepartmental	365,098	661,929	1,059,442	10,000
Volunteer Fire Departments Fund	26,666,737	29,220,872	35,015,457	35,038,870
Emergency Telephone System Fund	595,063	742,448	857,000	1,193,375
Inmate Commissary Fund	517,061	430,017	801,909	424,314
BCAT & Sheriff Forfeitures Fund	158,402	440,027	592,058	528,489
Human Services				
Public Health	16,153,667	19,634,081	21,576,009	21,556,477
Division of Social Services	51,630,373	51,120,882	53,857,555	53,188,627
Direct Assistance	9,248,613	8,744,032	8,988,766	8,576,379
Veterans Service	414,253	352,685	392,116	406,059
Animal Services	1,238,652	1,180,574	1,230,042	1,499,526
Behavioral Health	970,093	1,369,224	1,589,615	816,478
Community Contracts	5,318,362	-	-	-
Nondepartmental	411,944	777,051	924,602	365,000
Transportation Fund	3,445,467	4,016,925	4,772,516	5,239,969
Economic & Physical Development				
Planning	2,877,858	2,192,123	2,161,432	2,138,360
Permits & Inspections	2,278,781	2,300,273	2,477,482	2,469,398
Economic Development	3,166,681	1,388,878	3,462,039	2,061,333
Cooperative Extension	339,571	401,884	462,920	455,920
Soil Conservation	494,274	523,857	600,745	561,781
Nondepartmental	26,127	70,135	73,460	-
Occupancy Tax Fund	23,324,431	25,296,755	27,000,000	18,000,000
PDF Woodfin Downtown Fund	562,848	659,450	640,950	745,200
Solid Waste Disposal Fund	5,765,967	7,697,473	9,674,603	9,963,582
Cultural & Recreational				
Library	5,112,399	5,495,775	6,088,751	6,375,719
Parks, Greenways & Recreation	1,683,900	1,742,662	2,122,111	2,005,995
Arts, Museum & History	-	100,000	100,000	-
Strategic Partnership Grants - Cultural and	752,075	-	-	-
Nondepartmental	32,123	66,542	252,308	35,000
Education				
Asheville City Schools	11,681,164	12,112,621	12,456,771	12,728,957
Buncombe County Schools	62,526,370	65,284,316	68,221,796	69,712,472
Pre-K	327,501	951,460	2,748,589	2,820,589
Child Care Centers	281,508	68,000	55,350	-
Education Support	-	317,500	317,500	224,000
AB Tech	6,280,000	6,500,000	7,075,600	7,075,600
Interfund Transfers	10,033,051	10,697,121	6,163,934	5,922,424
General Debt Service	21,487,171	20,956,339	22,121,569	19,723,865
TOTAL	399,083,899	414,953,685	457,824,252	449,130,547



Personnel Summary

General Fund Summary - Positions by Service Area

Service Area	Prior Year	Current Year	Budget Year	Percent Change
General Government	238	247	251	2%
Public Safety	563	584	618	6%
Human Services	563	570	572	0%
Economic & Physical Development	43	43	44	2%
Culture & Recreation	65	65	80	23%
Total General Fund	1,472	1,509	1,565	4%

Summary of Budgeted Positions by Fund

Fund	Prior Year	Current Year	Budget Year	Percent Change
General Fund	1,472	1,509	1,565	4%
Enterprise Funds	34	34	38	12%
Internal Service Fund	7	3	3	0%
Grant Projects Fund	1	1	17	1600%
Total All Funds	1,514	1,547	1,623	4.9%

*Current Year count refers to beginning FY2020 count.

➤ General Fund

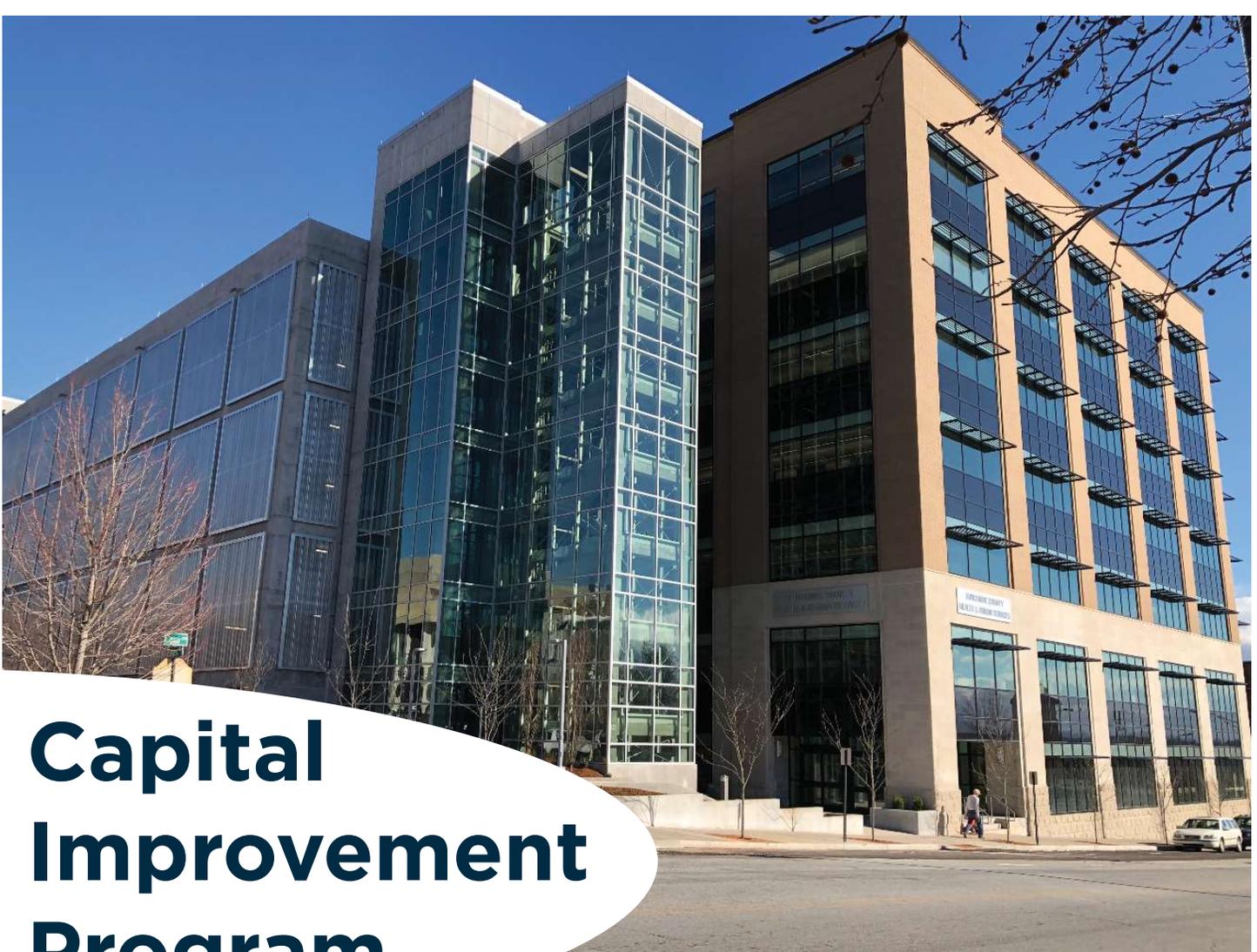
For FY2021, 10 new positions will be added via Public Safety, one new position will be added via Human Services, and 43 Temporary positions are converted to Regular across the functions. The General Fund also brings on one position from the Enterprise Funds and sends two positions to the Grant Projects Fund. Other mid-year changes occurred. In addition, there are 20 unfunded positions for FY2021 in the General Fund not noted above.

➤ Enterprise Funds

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

➤ Grant Projects Fund

For FY2021, only one new grant-funded position will be added. During FY2020, a total of 11 grant-funded positions were added, 2 of which were reassigned from the General Fund.



Capital Improvement Program

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

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

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

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

Buncombe County Capital Improvement Plan (FY2021 - 2025)

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

Buncombe County Capital Improvement Plan (FY2021 - 2025)

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

Appendix A

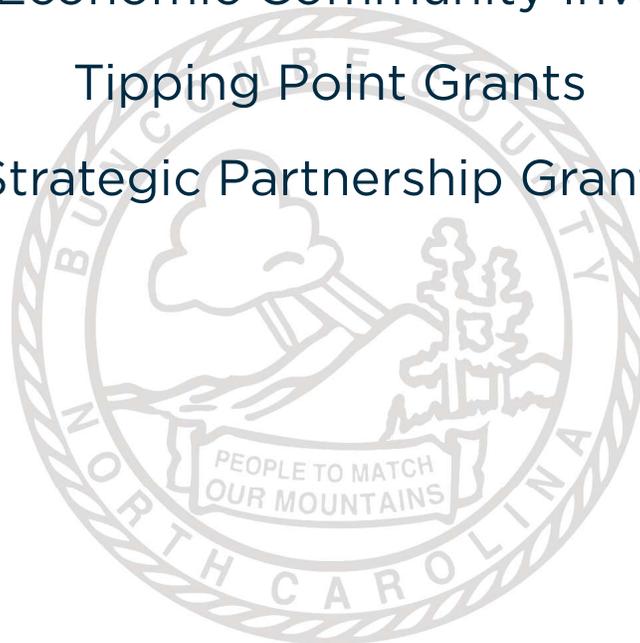
FY2021 Grant Recommendations

Early Childhood Education & Development Fund

Isaac Coleman Economic Community Investments Grants

Tipping Point Grants

Strategic Partnership Grants



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

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

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

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

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

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

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

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

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

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

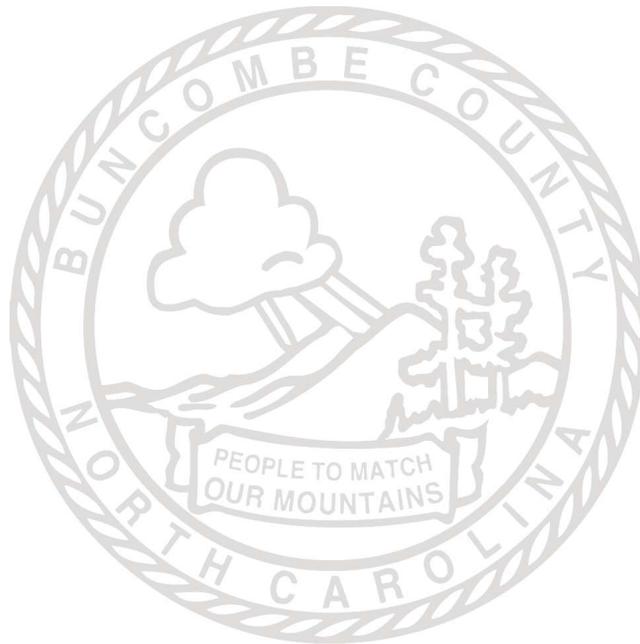
Project Lighten Up (Fiscal Agent: Getting Back to the Basics)	Project Lighten Up Community Summer Day Camp	\$50,000	\$21,050	\$21,050
Read to Succeed	Read To Succeed Asheville/Buncombe Changing Lives Through Literacy	\$30,000	\$21,034	\$27,000
Sandy Mush Community Ctr.	Sandy Mush Community Center - Accessible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

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

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Appendix B

Glossary



Glossary

ACCOUNTABILITY

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

ACCRUAL

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

ACCRUAL BASIS OF ACCOUNTING

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

ADOPTED BUDGET

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

AD VALOREM TAXES

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

AGENCY FUNDS

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

ALLOCATE

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

AMORTIZATION SCHEDULE

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

ANNUAL BUDGET

A budget covering a single fiscal year.

APPROPRIATED FUND BALANCE

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

APPROPRIATION

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

ASSETS

Property owned by the County that has monetary value.

ASSESSED VALUE

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

ASSESSMENT

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

BALANCED BUDGET

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

BASIS OF ACCOUNTING

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

BENCHMARKING

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

BIENNIAL BUDGET

A budget applicable to a two-year budget.

BOND

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

BONDED DEBT

The portion of indebtedness represented by outstanding bonds.

BUDGET

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

BUDGET DOCUMENT

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

BUDGET MESSAGE

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

BUDGET ORDINANCE

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

BUDGET YEAR

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

BUDGETARY CONTROL

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

BUNCOMBE COUNTY ANTI-CRIME TASK FORCE (BCAT)

A drug suppression and investigative unit.

CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL PROJECT

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

CAPITAL PROJECTS FUND

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

CAPITAL RESERVE FUND

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

CCBI

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

CDE

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

CERTIFICATES OF PARTICIPATION (COPs)

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

CJIS

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

CONTINGENCY ACCOUNT

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

CURRENT PERIOD

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

DEBT SERVICE

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

DEBT SERVICE REQUIREMENTS

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

DEFICIT

Expenditures exceed revenues.

DEPRECIATION

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

DESIGNATED FUND BALANCE

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

DISCRETIONARY EXPENDITURES

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

EMS

Emergency Medical Services.

ENCUMBRANCE

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

ENTERPRISE FUND

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

EXPENDITURES

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

FISCAL YEAR (FY)

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

FUNCTIONAL LEVEL

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

FUND

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

FUND BALANCE

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

GASB

Governmental Accounting Standards Board

GASB STATEMENT 54

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

GENERAL FUND

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

GENERAL OBLIGATION (GO) BONDS

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

GEOGRAPHIC INFORMATION SYSTEM (GIS)

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

GOALS

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

GOVERNMENTAL FUNDS

Funds generally used to account for tax-supported activities.

GROSS DEBT

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

HHW

Household Hazardous Waste

INFRASTRUCTURE

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

INSTALLMENT FINANCING

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

INTERGOVERNMENTAL REVENUES

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

INTERNAL SERVICE FUND

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

LINE ITEM

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

LIMITED OBLIGATION BONDS (LOBS)

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

LONG TERM DEBT

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

MEASUREMENT FOCUS

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

MISSION STATEMENT

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

MODIFIED ACCRUAL BASIS OF ACCOUNTING

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

NET DEBT

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

OBJECT LEVEL

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

OPERATING BUDGET

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

OPERATING EXPENDITURES

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

OPERATING FUND

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

OPERATING TRANSFERS

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

OUTCOME

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

OUTPUT

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

PAY-AS-YOU-GO

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

PROJECT FUND

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

PROPRIETARY FUND

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

PRIOR PERIOD ADJUSTMENT

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

RECOMMENDED BUDGET

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

REQUIRED EXPENDITURES

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

RESERVED FUND BALANCE

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

REVENUE

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

SERVICE DISTRICTS

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

SPECIAL ASSESSMENTS

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

SPECIAL OBLIGATION BONDS

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

SPECIAL REVENUE FUND

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

STRATEGIC PLAN

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

SURPLUS

Revenues exceeded expenditures.

TAX LEVY

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

TAX RATE

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

TRANSFERS (IN/OUT)

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

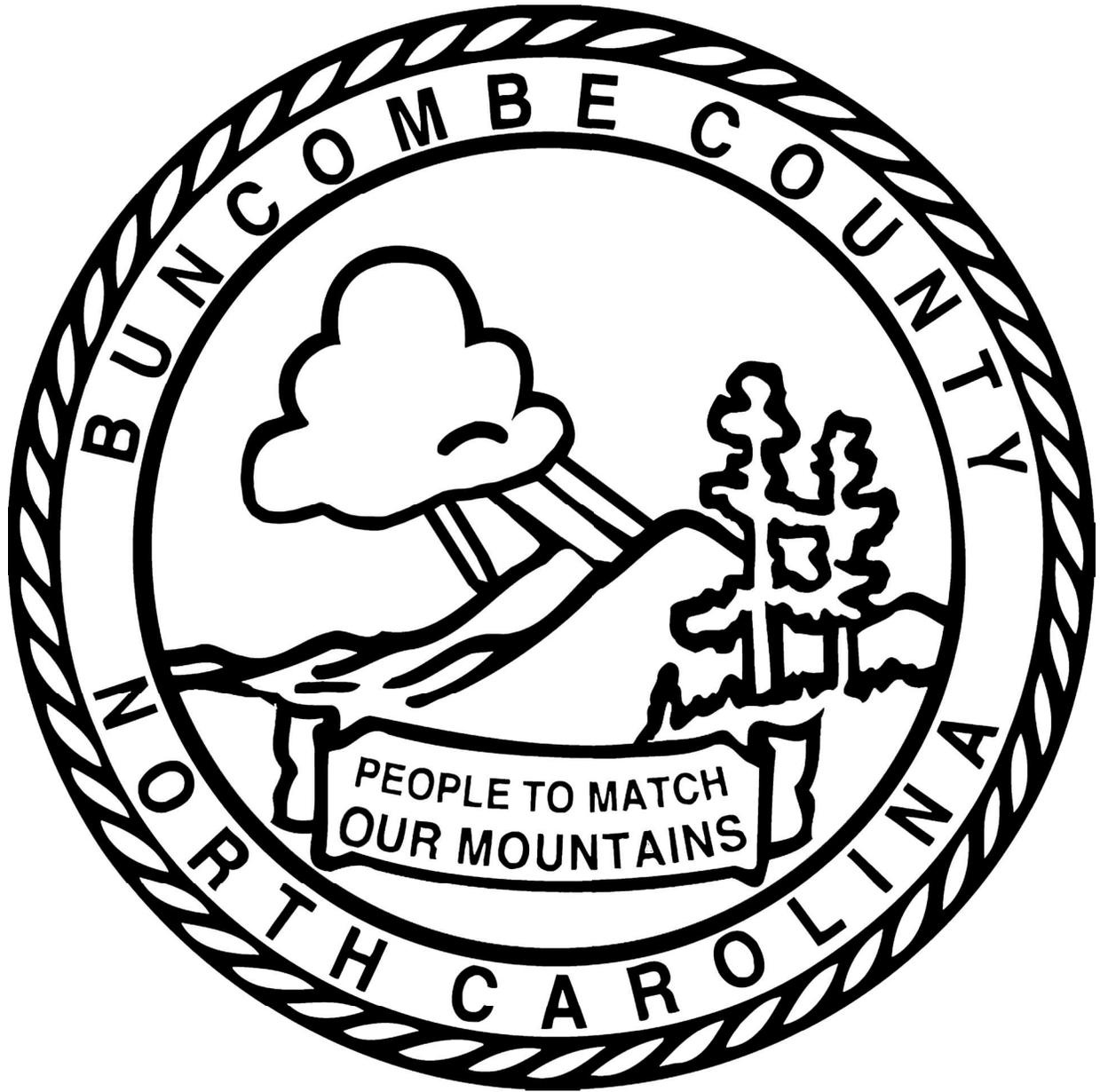
UNDESIGNATED FUND BALANCE

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

UNRESTRICTED FUND BALANCE

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

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