

2025

ANNUAL BUDGET REPORT



BUNCOMBE COUNTY
NORTH CAROLINA

FOR THE FISCAL YEAR ENDING JUNE 30, 2025

Buncombe County, North Carolina

Annual Budget Fiscal Year 2024-2025



Board of Commissioners

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

County Manager

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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Budget Presentation
Award*

PRESENTED TO

**Buncombe County
North Carolina**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morill

Executive Director

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Italicized text should direct you to specific pages/appendices within the document.
[Blue text](#) refers to web-links outside this document.

Common Questions

What's the County's property tax rate?

The property tax rate for FY2025 can be found on page 31.

How much of the County's budget is supported by property taxes?

This information can be found on page 30 along with how funds are spent on page 36.

What fiscal policies does the County have in place?

All policy information can be found in the *Policies & Goals section (p.67-81)* and *Supplemental Appendices C-M (p.213-290)*. It can also be found on the [Transparency website](#).

Where can I find a detailed line-item budget?

While this document doesn't have line-item information, here is a link to our line-item [Budget Explorer](#).

What's the population of Buncombe County?

Population along with a lot of great community data and County history can be found in the *Community Profile, Appendix A (p.184-188)*.

How many positions does the County have and what area do they work in?

A breakdown of all County positions can be found in the *Personnel Summary* beginning page 52.

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

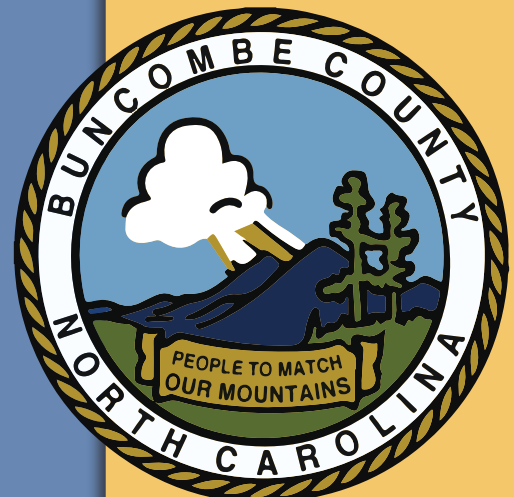
Respect

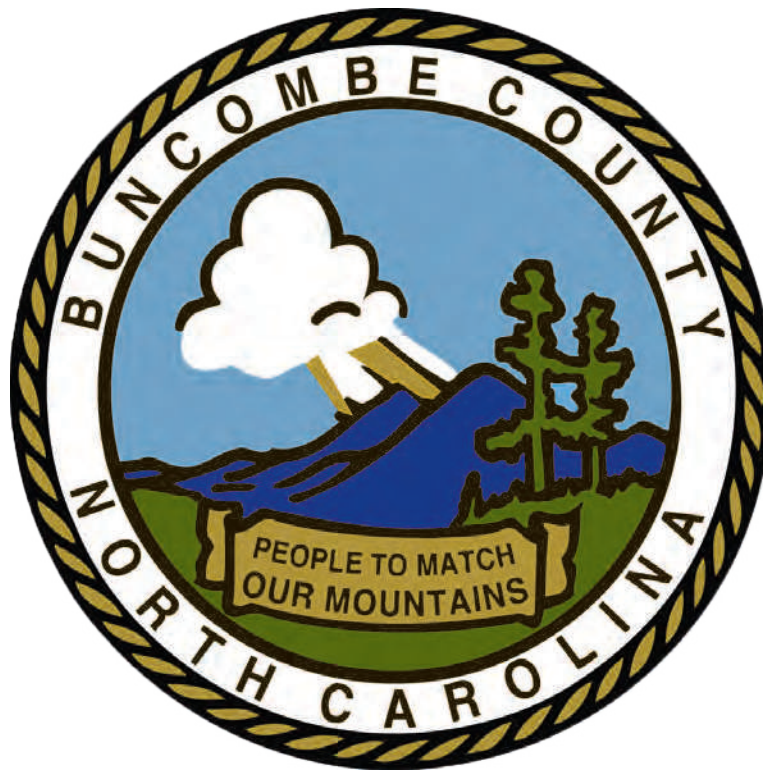
Integrity

Collaboration

Honesty

Equity

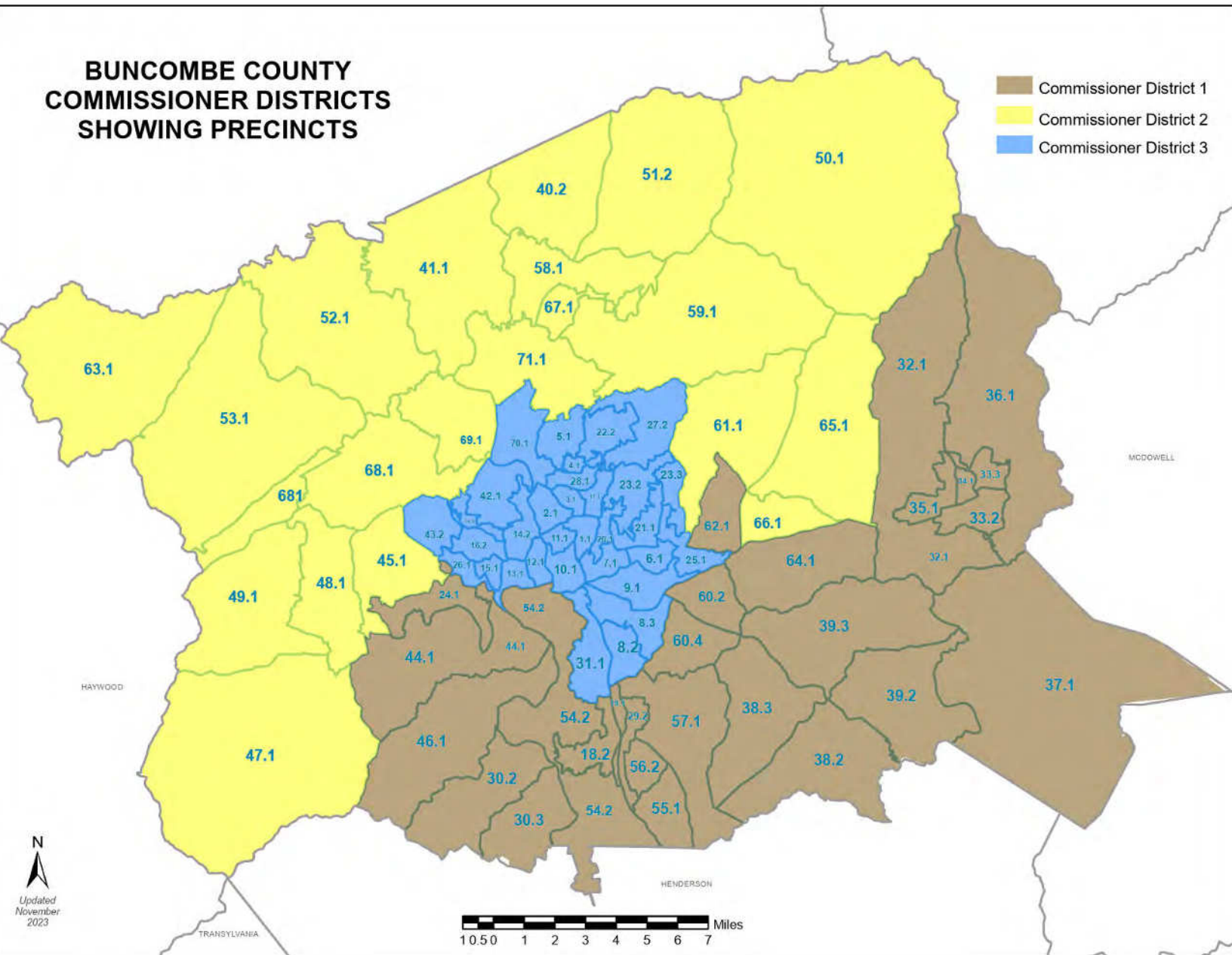




The Buncombe County Seal

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>	273,589
<i>Area</i>	660 square miles
<i>Date Established</i>	January 14, 1792
<i>County Seat</i>	Asheville

A Brief History of Buncombe County

Archaeologists believe that for thousands of years various Indigenous peoples and cultures have made their homes in Western North Carolina (WNC). WNC was occupied primarily by the Cherokee People but was also home to other indigenous cultures like the Catawba People.

England's King George III issued the *Proclamation of 1763*, creating 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 into Cherokee land. Both Cherokees and white settlers began preparing for war. After the Rutherford massacre, there were virtually no Indigenous inhabitants left in the current Buncombe County region.

According to oral tradition, Samuel Davidson was the first white person to live permanently in what is now Buncombe County. 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. 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.

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, 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.

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.

The turnpike was a major catalyst for the continued economic growth in Buncombe County. Though the turnpike roads were far from perfect, they allowed for relatively safe and hassle-free travel. Due to these new roads, Buncombe residents began catering to travelers. Wealthy families shifted from primarily farming to hosting affluent tourists in hotels and boarding livestock drovers at roadside inns known as stock stands.

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.

By the 1850s, the American 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. WNC remained relatively

peaceful during the war, but Asheville saw the conflict just weeks before it reached the bitter end. The Battle of Asheville was a five-hour skirmish on the northern edge of the city in April 1865. 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.

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.

More than 3,000 incarcerated laborers primarily constructed the railroad. 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. 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 boon to the local economy. Only 10 years later, Asheville was among the most popular health tourism destinations in the United States.

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.

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. Across the County, rural farmers thrived on crops of burley tobacco.

As post-war euphoria subsided across the United States in the 1940s, 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. As manufacturing jobs became increasingly scarce, Buncombe County once again turned to the hospitality sector to create economic stability.

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. 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. As of the 2020 census, Buncombe County is home to more than 269,000 residents and continues to grow.

Buncombe County

Board of Commissioners

CHAIR



Brownie Newman

DISTRICT 1 2022



Al Whitesides

DISTRICT 2 2022



Martin Moore

DISTRICT 3 2022



Amanda Edwards

DISTRICT 1 2020



Terri Wells

DISTRICT 2 2020



Jasmine Beach-Ferrara

DISTRICT 3 2020



**Parker Sloan,
Vice Chair**

County Officials

Quentin Miller
Drew Reisinger
Avril M. Pinder, CPA, ICMA-CM
Dakisha Wesley
Sybil Tate
Sarah Gross
John E. Hudson
Melissa Moore

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



Organizational Chart

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ELECTED APPOINTED SEPARATE BOARD DEPARTMENT HEAD

Residents

Board of Commissioners

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

External Audit Committee

County Manager
Avril Pinder

Assistant County Manager
Timothy Love

Assistant County Manager
DK Wesley

Assistant County Manager
Sybil Tate



Buncombe County Government

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

May 21, 2024

Dear Buncombe County Commissioners,

It is my privilege to present to you the Buncombe County Fiscal Year (FY) 2025 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.

In fiscal year 2020, the Board adopted a 5-year strategic plan that has guided our priorities and our spending plan over that time period. We have made significant progress on the Board's goals in each focus area as noted below, however this is not an exhaustive list:

Resident Well-Being

- Modernized County Ambulance Fleet and stabilized staffing within Emergency Medical Services and completed an EMS study to inform capital needs
- Consolidated 911 Center
- Reduced the County's average daily population at the Detention Center
- Implemented a Community Paramedicine program to address acute health, mental health, and substance use issues to reduce the necessity of Emergency and Law Enforcement responses
- Launched Community Violence Interrupter program which trains individuals in trauma and resiliency, mentors youth and provides adults with intensive case management
- Improved Social Work Family Reunification outcomes for children in Foster Care since FY20 from 26% to 44.1% in FY24, reuniting children with at least one parent
- Installed new turf fields and the County's first dog park at the Buncombe County Sports Park

Educated and Capable Community

- Completed construction of a new library in East Asheville
- Voter approval of Open Space General Obligation bonds for Greenways, Conservation Easements, and Passive Recreation
- Completed public Wi-Fi project at the Lake Julian Park, Buncombe County Sports Park and Charles D. Owen Park
- Expanded broadband internet access to nearly 1,000 unserved and underserved households

Environmental & Energy Stewardship

- Installed solar on 16 county facilities and another 28 sites with our education partners

- Partnerships to increase resident solar panel ownership in the Community
- Added Construction and Demolition landfill cell which added five years of life to the County's landfill
- Exceeded County goals for land conservation efforts
- Increased the County's alternative energy portfolio adding hybrid vehicles and EV's to the fleet
- Completed the Comprehensive Facility Plan co-location of forward-facing departments study
- Implemented award-winning compost drop-off program

Vibrant Economy

- Approval and Completion of the 2043 Comprehensive Plan
- \$40 million in voter-approved Affordable Housing General Obligation bonds and subsequent projects
- Economic Development incentives have led to the creation of more than 1000 jobs at an average wage of \$28.87 and over \$793,000,000 in taxable capital investments
- Implemented online scheduling for all inspections requests
- Partnered with the Chamber of Commerce to create Inclusive Hiring Partnership project

And our **Foundation, committed to Operational Excellence, Equity and Resources**

- Completed and began implementing a Comprehensive Facilities Assessment to guide County infrastructure efforts
- Created Racial Equity training curriculum for staff that received national recognition
- Year-over-year reduction in employee turnover rate
- Instituted and updated over 20 county policies including a paid parental and family leave policy

As we reflect on the many accomplishments from 2020-2025, we are beginning the process of reviewing trends and composing our next five-year strategic plan.

Unfortunately, one trend that stands out is the dramatic changes in the economic landscape, both locally and nationally. After an influx of one-time federal stimulus dollars to include American Rescue Plan Act and Coronavirus Relief Funds as well as growth in consumer spending in the post-pandemic economy, we are now experiencing minimal revenue growth. Sales tax revenue, our second largest revenue stream, averaged around 14% growth in FY21 and FY22, dropped to 5.5% growth in FY23 and is projected to grow 1.5% in FY24.

At the same time, while inflation has cooled from a 40-year high in the summer of 2022, higher prices for goods and services have become our new normal. Compared to February 2020, just prior to the pandemic, the Consumer Price Index has increased around 21% as of March 2024. The lowest unemployment rate in the state and high cost of living has led to a highly competitive labor market, which we have responded to with our commitment to cost of living adjustments for County employees as well as supporting compensation adjustments for local school employees approved by the State Legislature to help recruit and retain educators and staff. We supported the school's compensation

study for increasing salaries for bus drivers and other non-certified staff while managing staffing crises in critical areas to include Public Safety Communications (911), Child Welfare Social Work, and the Detention Center.

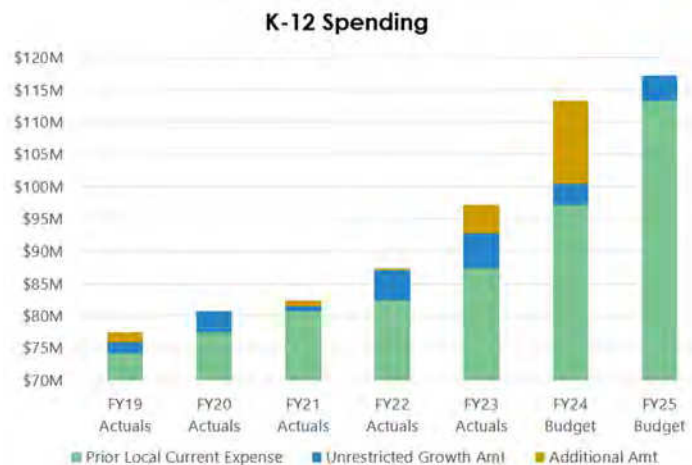
We are still facing the same challenges we began seeing last year including: the inflation I previously mentioned, one of the highest cost of living areas in the state, housing supply and affordability, competitive wages, and worker shortages.

In light of these challenges, we asked Departments to think critically about balancing their needs and service delivery while furthering the goals of our Strategic Plan.

FY2025 Budget Summary

As noted above, the FY2025 budget contains many financial challenges. Hard decisions had to be made and austere cuts were required. We believe this recommended budget is as fiscally responsible as possible. This budget is balanced with the appropriation of \$11.7 million of fund balance and recommends a property tax rate of 52.35 cents, an increase of 2.55 above the current rate of 49.8 cents to generate \$13.6 million in additional revenue. 1.8 cents of this increase is for County operations and 0.75 cents will fund the local current expense for public school K-12 systems.

In 2019, to create a basis for funding our local education obligations, we established the unrestricted revenue growth rate as the annual increase amount for this purpose. The inherent sustainability of this model relies on our growth equating to the growth in education funding. However, as the requests of our education partners grew, the desire to invest in education grew beyond that unrestricted revenue rate model. Over the last five years, we have funded almost \$20 million above and beyond the calculated amount. In 2023, we added a one-cent property tax increase (~\$5 million) dedicated to support education funding. To return to that more sustainable rate of investment (3.52% for FY2025), this budget invests an increase of \$3.99 million. I am recommending that we provide this increase and 0.75 cents of the recommended tax rate increase above to fund this year's increase to education.



I am recommending 30 new positions from a request of 130 across 24 departments and divisions in the General Fund and three positions in the Solid Waste Enterprise Fund. Included in this budget is the annual Cost of Living Adjustment (COLA). Per the County's Personnel Ordinance formula of the two-year

average annual change in the Consumer Price Index – Urban Wage Earners and Clerical Workers (CPI-W), the recommended budget includes a 4.89% COLA for all regular employees.

Expenditures

The recommended budget provides \$628,228,685 in total expenditures across all operating funds, with a General Fund total of \$441,905,358. The proposed tax rate to support the FY2025 budget increases to 52.35 cents per \$100 of assessed valuation.

The value of a penny on the tax rate is \$5,364,615.

The FY2025 recommended budget amounts for annual funds are as follows:

- General Fund budget of \$441,905,358
- Occupancy Tax Special Revenue Fund budget of \$40,000,000
- 911 Special Revenue Fund budget of \$927,067
- Register of Deeds Automation (ROD) Special Revenue Fund budget of \$153,000
- Register of Deeds Trust Fund budget of \$320,000
- Special Taxing Districts Fund budget of \$68,348,257
- Transportation Special Revenue Fund budget of \$6,634,098
- Opioid Settlement Fund budget of \$3,314,860
- Woodfin PDF (Project Development Financing) Special Revenue Fund budget of \$794,058
- School Fines and Forfeitures Fund budget of \$2,000,000
- Tax Reappraisal Reserve Fund budget of \$916,550
- Sheriff Forfeitures Fund budget of \$208,000
- Solid Waste Enterprise Fund budget of \$16,325,089
- Inmate Commissary and Welfare Fund budget of \$449,832
- Real-Time Intelligence Fund budget of \$210,000
- Representative Payee Fund budget of \$500,000
- Insurance and Benefits Fund budget of \$45,222,516

Revenues

General Fund Revenues, excluding appropriated fund balance, total **\$430,118,938**, an overall increase of 4.3% from the FY2024 amended budget.

Ad Valorem Taxes – Property taxes for FY2025 are budgeted at **\$280,485,477**, an increase of \$25,511,588 (10.0%) over the FY2024 amended budget, with the recommended tax rate increase of 2.55 cents, representing \$13,644,698. Last year's collection rate was budgeted at a rate of 99.75%. We are maintaining that for FY2025 and budgeting a 99.75% collection rate.

Sales Taxes – Sales tax receipts for FY2025 are budgeted at **\$46,629,466**, a decrease of \$2,316,729 (or 4.7%) below FY2024 amended budget. As previously stated, growth in sales tax slowed to around 5.5% in FY23 and is only projected to grow around 1.5% in FY24. Given uncertain economic conditions ahead, we are assuming a continuation of the trend of slow sales tax growth into FY2025 and budgeting minimal growth of 2%.

Intergovernmental Revenue – Intergovernmental revenue is budgeted at **\$48,659,400**, a decrease of \$5,328,241 (or 9.9%) below FY2024 amended budget. A large portion of this is Medicaid Hold Harmless revenue, which has decreased substantially from the state, but also the end of pandemic-related Public Health funding and decreased revenue from Medicaid administration represents lost revenue while expenditures for these mandated services still remain.

Fund Balance – This plan proposes using **\$11,786,420** of fund balance in the General Fund that, if spent, would result in an estimated 14.7% of remaining, unrestricted fund balance. Per our policy, we require a minimum unrestricted balance of 15%. However, if fund balance is appropriated to balance the following year's budget in an amount that, if spent, would reduce the percentage below 15% an explanation of the circumstances of the utilization and a plan to save or replenish the fund balance will be included in the transmittal letter of the Annual Comprehensive Financial Report.

General Fund Highlights

The following highlights are positions and initiatives budgeted for FY2025 that continue to make progress on the goals of our 2025 strategic plan in its final year.

Resident Well-Being – Twenty-three positions are recommended in this focus area as well as capital outlay for Emergency Services.

Health and Human Services - Division of Social Services (DSS)

- Four (4) Income Maintenance Caseworker II's (Economic Services)
- One (1) Income Maintenance Caseworker I (Economic Services)
- Four (4) Community Social Services Assistants (Child and Family Social Work)

These positions are being recommended to bring services back in-house and therefore some of the positions' expenses will be offset by contract savings. There will also be intergovernmental revenue received for a portion of the positions.

Bringing
Crucial
Services
In-House

Delivering \$3.3M in Community Assistance Benefits

Conducting over 3,000 hours of court-ordered visits for foster youth and their families



Emergency Services

- One (1) Fire Marshal Administrative Support - The Fire Marshal's Office has requested administrative support for the last few years as their service demand continues to grow.
- Eight (8) EMT-Paramedics - The EMT-Paramedic positions will be added to the headcount for the General Fund but there will be no budget associated with these positions in FY25. A new Emergency Medical Services (EMS) base is expected to come online at the beginning of FY26 and therefore the headcount is being added so that recruiting can begin at the end of FY25 with personnel in place at the beginning of FY26.
- Safety equipment and other essential needs for ambulances to include heart monitors, stretcher systems, and ventilators for \$1,272,112 will be funded with American Rescue Plan Act (ARPA) funds.

Family Justice Center (FJC)

- Two (2) Case Managers - Grant funding for FJC services has dwindled over the last two years. These positions are being brought into the General Fund to move the FJC toward a County-led model with less reliance on unpredictable funding sources.

General Services

- One (1) Maintenance Technician III (Detention Center) - To ensure the safety of occupants and staff at the Buncombe County Detention Center, we are adding a maintenance technician.

Sheriff's Office

- Two (2) Co-Responders - These positions are being added to support the Sheriff's Office Co-Responder initiative in collaboration with VAYA Health.

Recreation Services

- Lake Julian Park Entry Sign – New sign to increase visibility for one of the County's highest usage parks and a hub for recreation for \$20,000. This will be funded by ARPA.

Educated and Capable Community – one position is currently recommended for this focus area as well as funding for Elections in a presidential election year.

Library

- One (1) Librarian - This position furthers a multi-year staffing plan in place for the Library system.

Elections

- With a presidential election year, voter turnout will always be higher than others. For that reason, more poll workers, polling locations, ballots, and other associated costs are required.

Environmental & Energy Stewardship – three positions are recommended in the Solid Waste Enterprise Fund.

Solid Waste

- One (1) Environmental Enforcement Supervisor
- One (1) Heavy Equipment Operator
- One (1) Solid Waste Inspector

These positions directly relate to the volume, inspection, and safety of Buncombe County's Solid Waste operation. These positions are supported fully by Solid Waste revenue and not the general fund.

Vibrant Economy – three positions are recommended in this focus area.

Permits and Inspections

- One (1) Administrative Coordinator IV - As the County's demand for building permits and compliance continues to grow, additional support is needed for Permits' staff. This position will be funded entirely from restricted Permits revenue.

Planning

- One (1) Zoning and Code Compliance Officer - As the County continues to grow and development increases, additional support is needed for zoning and code compliance.

Permits & Inspections/Planning

- Code Enforcement Pilot – New interdepartmental initiative towards supporting individuals or households at risk of experiencing or already experiencing housing instability. The pilot will establish a two-pronged approach for \$75,000:
 - Condemnation Prevention Assistance Program implemented by Permits & Inspections to support repairs to properties at risk of condemnation to help prevent housing instability. This \$50,000 portion of the pilot is funded by restricted Permitting revenue.
 - Outreach and Encampment Program implemented by Planning to provide outreach services for individuals or households experiencing housing stability at encampments outside of the City of Asheville.

Property Assessment

- One (1) Business Property Appraiser - As Buncombe County's development continues, an additional position is required to help with the transactional volume of activities the department is engaging in.
- In addition to the new position, FY2025 will include completion of the equity assessment of the property reappraisal process. This study is designed to track the efforts coming from the implemented Ad Hoc Reappraisal Committee recommendations and advise on future efforts to promote equity through our property assessment process.

Foundational – three positions are recommended in this focus area.

Fleet Services

- One (1) Mechanic III - As the County's fleet of vehicles continues to grow, additional support is needed to maintain and administer the fleet.

Human Resources

- One (1) Human Resources Coordinator - As we continue to invest in foundational infrastructure, we need additional support in compensation analysis and to provide support and assistance to all employees.

Information Technology

- One (1) Information Technology Analyst II - As capital assets, technology needs and complexity continue to grow, additional support is needed to manage information technology assets. This position will support IT applications including Physical Security Systems, Facility and Fleet Systems, Tax Collection and Payment Systems, and other General Government Systems.

Strategies were utilized to lessen the budgetary impact of new positions in FY25. These strategies include staggering start dates of new positions further into the fiscal year saving roughly \$267,000 in FY25 personnel expenditures. Based on historical vacancy and turnover data, a salary reduction for turnover and vacancies was included in the budget which saved close to an additional \$10,000,000.

Operating Reductions or Unfilled Requests

- Operating budgets for County departments see a \$3.9 million reduction (7%) from the FY24 Amended budget amid more expensive goods and services in an environment of increasing demand.
- Other Post-Employment Benefits (OPEB): Prior to June 30, 2015, the County provided health insurance to retirees. This funds a set-aside to ensure we can fulfill that obligation. By delaying this long-term liability, we save nearly \$2,000,000 in the short term. However, these costs will escalate over the long-term, meaning larger amounts of the budget in the future to fully fund this liability.
- Enka Recreation Destination – Phase II Local Match: This project is to turf and light additional fields at the Buncombe County Sports Park along with construction of an inclusive playground, park ranger and contact station, and new pavilion. While the project is still recommended on the FY25 Capital Improvement Plan (CIP), by delaying fully funding the \$3.7M local match for Buncombe County TDA's grant, the County will save around \$3.3M in FY25 but will be committed to fund these costs as pay-go transfers in future years.
- Western NC Community Health Services (WNCCHS) Contract - In July 2009, Buncombe County began leasing building space at a rate of \$1 per year and contracting with WNCCHS for the purpose of providing primary health care to children and adults as they were the only federally qualified health center. With the expansion of Medicaid and more than five federally qualified health centers at this time, this funding is being reduced and the County will continue to maintain the facility for WNCCHS to provide services.

- Small Area Plan: Delaying the implementation of the first small area plan to complement the County's 2043 Comprehensive Plan. This plan would focus on the highest priority area of need in the County identified through the Plan to help guide important decisions regarding growth and development.
- Bent Creek River Park Boat Launch: Delaying the construction of an ADA accessible boat ramp and designated parking at Bent Creek River Park, which is a high use area, has no existing designated access, and has seen significant erosion due to flooding.
- Career progression pathways study: While recruitment and retention continue to be prioritized, this type of study, which helps ensure a plan for qualified staff to find upward mobility within Buncombe County Government, would have greatly assisted with succession planning and retention.
- Agriculture and Land Resources Equipment Shed: Delaying the construction of a shed, which would be used to centrally store and protect rental agriculture equipment assets. This shed would help reduce barriers to access for local farmers by providing access to equipment at a reasonable cost.
- We were unable to fund 100 requests for positions this year. Some of those requests include:
 - Library Staff - The removed requests targeted branch support, preschool outreach, and special collections, all of which support an educated and capable community.
 - Emergency Services Information Specialist - This position would have met the needs for dedicated communications and public readiness by primarily supporting 911, Emergency Services, Justice Services, and City/County ID Bureau.
 - EMS/Training Outreach Specialist (recruitment efforts) - This position would have worked to fulfill EMS's recruitment and training objectives by focusing on outreach, promotion, continuing education programs, and communication to attract qualified individuals, ultimately enhancing the EMS team.
 - Contract Specialist (service volume/dept support) - This position would have improved integral business operations by assisting in compliance testing, incorporating Return-on-Investment (ROI) analyses, and supporting ongoing training/education for staff regarding the ever-increasing need to contract with partners supporting county services.
 - IT Analyst (service volume/dept support) - This position would have focused on the County's Enterprise Resource Planning (ERP) system, which requires maintenance, enhancements, and integration with other systems and vendors.
 - Environmental Health Specialists (service volume) - New hotel and restaurant growth combined with strained staffing levels continue to challenge ability of the Food and Lodging program to meet inspection compliance required by the NC Dept. Of Health and Human Services. Additionally, Environmental Health is responsible for inspecting all swimming pools, child care centers, school buildings, residential care homes, and tattoo businesses, annually or semi-annually.

Debt Service

In May 2024, the County issued debt related to Affordable Housing General Obligation bond projects, vehicles purchased in FY24, as well as capital projects adopted in FY23 and FY24. Debt service payments related to the new issuance will begin in FY25 and are estimated to represent around \$3.9M in additional General Fund debt service costs in FY25.

Capital Planning

For FY2025, we are seeing increased needs related to our capital assets and we are continuing to address building maintenance as well as building out our public safety infrastructure. Fifteen capital projects are recommended, five of which are related to implementing recommendations from the Comprehensive Facility Assessment as well as two from the Emergency Medical Services Assessment completed in FY23.

Given increasing needs, to ensure funding for the County's capital program and to aid in forecasting fiscal capacity, the County Finance Director is recommending a policy to establish a Capital Reserve Fund and/or a future Debt Service Fund. As discussed during the budget planning process, the proposed policy would equal 120% of the annual General Fund debt obligation in the first year and grow from that baseline amount at a compounded rate between 2% and the annual reported change in CPI-U, in subsequent years. This transfer is not currently budgeted for in FY25; however, at existing forecasted debt service levels, this would equate to an annual transfer of around \$3M-\$4M from the General Fund in future years.

For FY2025, the following Capital and Information Technology amounts are recommended:

CIP projects and vehicles totaling **\$38,868,855**

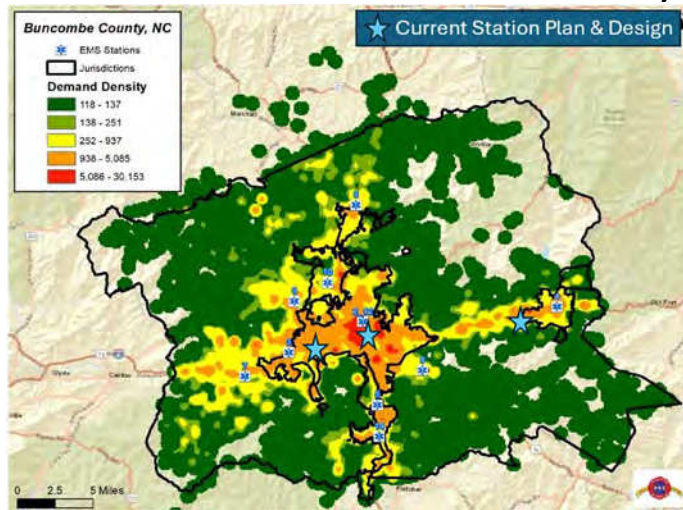
- Pay-Go Projects **\$1,001,683**
 - Comprehensive Facility Assessment Renovation and Repair **\$251,683** – this will be partially offset from savings realized from closing existing capital fund projects and will only require a general fund transfer of \$153,683.
 - Detention Center Dryer Installation **\$300,000** – this will be fully offset from savings realized from closing existing capital fund projects and will not require a general fund transfer.
 - Enka Recreation Destination – Phase II **\$450,000** – this initial match will be made with existing unrestricted grant fund revenue and not require a general fund transfer.



- Debt Service Projects **\$25,139,172**

- EMS Local Base - Design **\$750,000**
 - EMS Regional Base – Land & Design **\$1,760,000**
 - Shelter Resiliency Generator Project **\$2,301,000**
 - 205 College St. Renovation & Repair **\$1,231,217**
 - Countywide Roofing and Parking Decks Renovation & Repair **\$2,476,365**
 - New Parks and Recreation Facility - Design **\$217,084**
 - Public Safety Interoperability Partnership (PSIP) Core System Replacement **\$10,000,000**
 - Detention Center Facility Assessment Renovation & Repair **\$1,852,576**
 - Electric Vehicle Charging Infrastructure **\$425,930**
 - Solar on Public Buildings and Schools **\$4,125,000**

EMS Calls for Service Demands Across the County



- Other Funding Sources Projects **\$12,728,000**

- Ferry Road – Transportation **\$4,900,000**
 - 50-52 Coxe Ave. Affordable Housing Loan **\$7,828,000**

- Debt-Financed Vehicles **\$3,398,580**

- Ambulances **\$1,732,850**
 - General Government Vehicles **\$390,403**
 - Sheriff's Vehicles **\$1,275,327**

- Leased Vehicles **\$246,568**

- General Government Vehicles **\$246,568**

- Recommended Information Technology (IT) projects requests in FY2025 have a total initial cost of **\$303,000** with recurring costs of approximately \$55,000 per year.

- Content Management System (Website) **\$225,000**
 - EMS Inventory Management **\$11,000**
 - Enterprise Risk Management **\$41,000**
 - Energy Manager Replacement **\$3,000**
 - Cobblestone Digital Signature **\$8,000**
 - Cobblestone Collaboration **\$15,000**

Other Annual Funds

Solid Waste Fund – The budgeted FY2025 major expenses include investments in our recycling program, **\$374,000** over FY2024 budget, and capital purchases of a new Transfer Truck and Transfer Station expansion. These costs are offset by project savings accrued with the FY2024 project closures. Overall, these capital costs of \$340,000 will only require a transfer of **\$124,796** from the Solid Waste operating fund. Furthermore, funds were added in FY2025 for the countywide cleanup initiative in partnership with NCDOT.

Reappraisal Reserve Fund – The County’s property reappraisal occurs this year. The FY2025 recommended transfer of **\$720,000** will cover anticipated expenses for FY2025 and finish out this reappraisal cycle with only a small amount of remaining fund balance for this fund. A new cycle of funding will begin in FY2026. As previously discussed, an equity study will be completed in FY2025 to assess the efforts taken to better incorporate equity into our property assessment practices.

Insurance and Benefits Fund – The County experienced 81.4% of expected health claims for plan year 2023 (calendar year 2023). On a per employee basis, claims cost decreased around 10%. This was based on an exceptionally good year in terms of high-cost claimants. The FY2025 Internal Service Fund budget is built on the premise that costs will remain lower than industry average, resulting in a 5.5% increase from the FY2024 adopted budget.

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 FY2025 recommended budget is presented for your review and consideration as you complete an adopted budget. To reiterate, this budget provides \$628,228,685 in total expenditures across all operating funds, with a General Fund total of \$441,905,358. It includes a recommended tax rate increase of 2.55 cents and an appropriation of \$11,761,489 in unrestricted fund balance. Our 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.

As always, I am truly appreciative of the staff of Buncombe County Government and their commitment to public service and our community. I must acknowledge them and their day-to-day dedication that makes our work possible every day.

I wish to extend my gratitude for the efforts of the Budget Office in the development of this budget. I also extend my thanks to the Buncombe County Board of Commissioners for their support in preparation for the 2025 Fiscal Year.

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

Respectfully submitted,

A handwritten signature in black ink, reading "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



Changes from Recommended to Adopted Budget

The following changes were made to the recommended budget prior to the adoption of the FY25 budget.

- Decreased recommended tax rate by .59 cents from 52.35 to 51.76 cents per \$100 of assessed value which equals \$3,153,683
- Increased lease revenue by \$136,082 based on renegotiated lease
- Increased Intergovernmental Revenue by \$159,328
- Reduced Appropriated Fund Balance by \$21,850
- Increased AB Tech allocation by \$300,026 for custodial agreement
- Reduced vehicle lease expenses by \$26,466
- Reduced annual Affordable Housing transfer by \$2,000,000
- Reduced capital projects pay-go transfer by \$153,683

General Fund	Recommended	Adopted
Appropriation:		
General Government	68,992,478	68,966,012
Public Safety	95,252,465	95,252,463
Human Services	96,663,469	96,663,471
Economic & Physical Development	9,713,375	9,713,375
Cultural and Recreational	11,306,529	11,306,529
Education	126,175,451	126,475,477
Debt Service	21,656,974	21,656,974
Transfers to Other Funds	12,144,617	9,990,934
TOTAL:	441,905,358	440,025,235
Revenue:		
Ad Valorem Taxes	281,115,477	277,961,794
Sales Tax	46,629,466	46,629,466
Other Taxes and Licenses	6,799,610	6,799,610
Intergovernmental	48,659,400	48,818,728
Permits & Fees	5,927,500	5,927,500
Sales & Services	24,758,608	24,894,690
Other	11,198,559	12,198,559
Transfers from Other Funds	5,030,318	5,030,318
Appropriated Fund Balance	11,786,420	11,764,570
TOTAL:	441,905,358	440,025,235

Executive Summary



Total County Funds

The total adopted operating budget for Buncombe County in fiscal year 2025 is \$626,352,141. The largest fund is the General Fund, which is the County's main operating fund. The General Fund budget total is \$440,025,235, an increase of 0.7% from the FY2024 amended budget. This is a smaller increase than what has been seen in recent years and includes increases to only a few budget areas including, salaries and benefits, education funding, and debt service.

The next largest group of funds is the Special Revenue Funds. The total operating expenditures for these funds are \$124,115,890, an increase of 0.2% from the FY2024 amended budget.

The Enterprise Funds have adopted expenditures of \$16,988,500. This is an increase of 2.5% from the FY2024 amended budget.

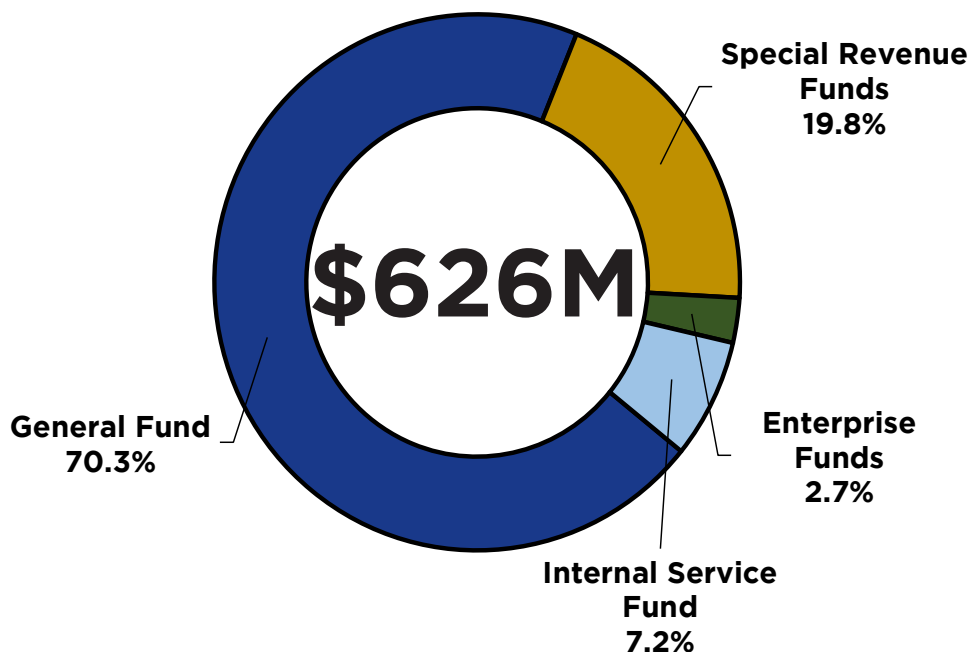
The adopted budget for the Internal Service Fund includes expenditures of \$45,222,516 which is for County commercial liability programs and the operations of its self-insurance, group health, dental, workers' compensation, unemployment, Local Government Employees Retirement System stabilization, and general liability programs.

General Fund
\$440,025,235

**Special
Revenue Funds**
\$124,115,890

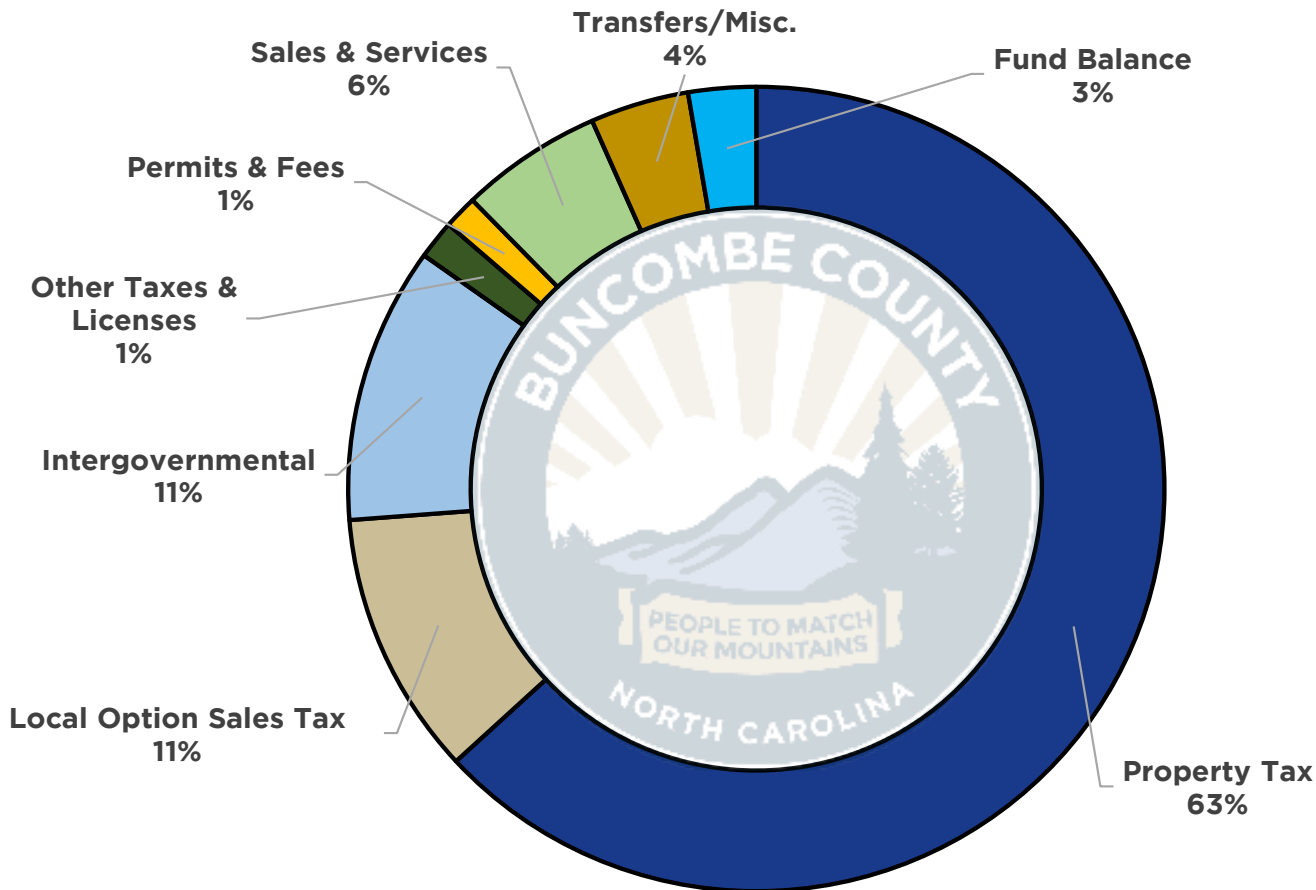
**Enterprise
Funds**
\$16,988,500

**Internal
Service Fund**
\$45,222,516



General Fund

Where Does the Funding Come From?



Primary Revenue Sources*	2021/22 Actuals	2022/23 Actuals	2023/24 Amended	2024/25 Budget	% Change from FY2024 Amended
Property Tax	\$ 235,895,731	\$ 244,033,754	\$ 255,523,889	\$ 277,961,794	8.78%
Sales Tax	\$ 42,321,899	\$ 44,650,927	\$ 48,946,195	\$ 46,629,466	-4.73%
Intergovernmental	\$ 50,408,337	\$ 50,774,356	\$ 53,987,641	\$ 48,818,728	-9.57%
Other Taxes and Licenses	\$ 12,160,723	\$ 10,226,631	\$ 11,331,000	\$ 6,799,610	-39.99%
Permits & Fees	\$ 5,498,064	\$ 5,573,697	\$ 5,464,719	\$ 5,927,500	8.47%
Sales & Services	\$ 23,145,965	\$ 23,086,757	\$ 22,447,698	\$ 24,894,690	10.90%
Total	\$ 369,430,720	\$ 378,346,122	\$ 397,701,142	\$ 411,031,788	3.35%

*For all revenues, see page 42

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. The FY2025 budget estimate for Property Tax is based on a 99.75% collection rate. Property Tax is budgeted at \$276,981,794, which does not include \$350,000 budgeted for prior year property tax collection and \$630,000 budgeted for property tax late payment interest.

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

Fiscal Year: 2025

Tax Year: 2024

(Estimated Taxable Value as of 4/10/24)

FY2025 Adopted Tax Rate

51.76¢

per \$100 of property value

Real Property \$46,228,158,744

Personal Property \$3,084,125,437

Public Service Companies \$1,000,265,867

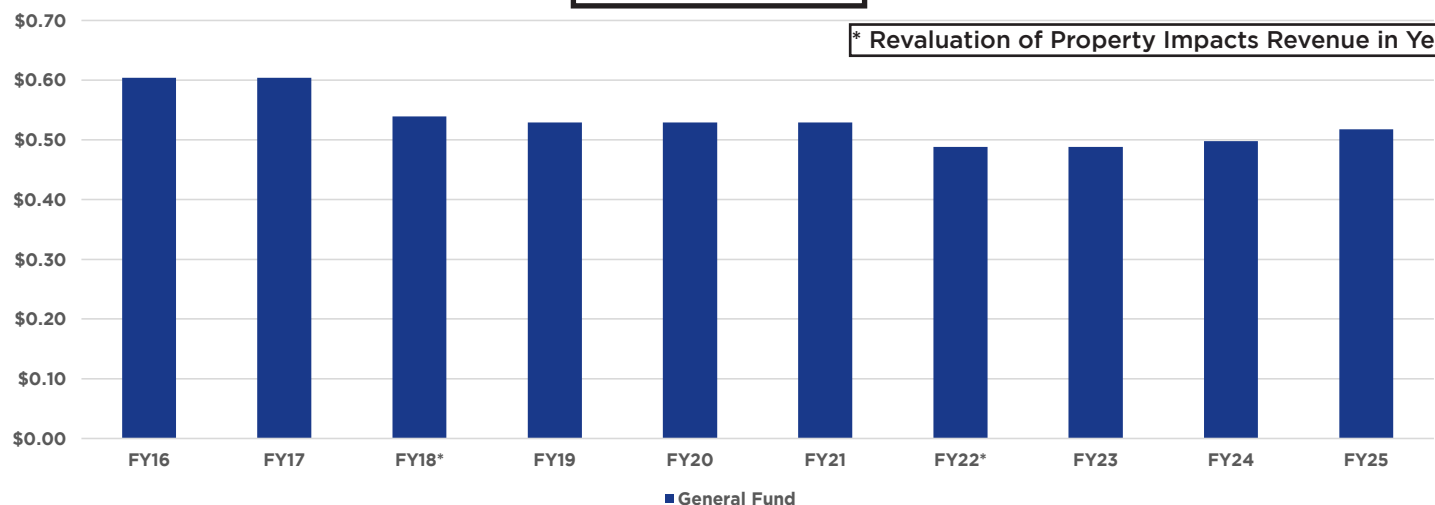
Registered Motor Vehicles \$3,333,595,306

Total Basis \$53,646,145,354

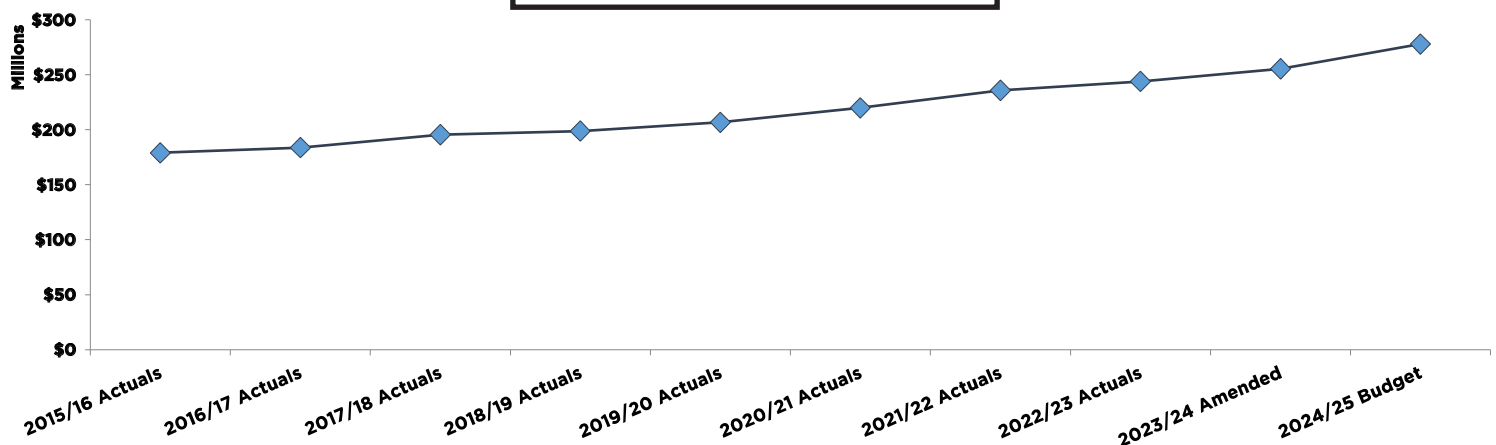
Collection Rate 99.75%

Tax Rate
FY16 - FY25

* Revaluation of Property Impacts Revenue in Year



Property Tax Revenue
FY16 - FY25



Major Revenue Source: Sales Tax

The FY2025 Sales Tax Revenue estimate is \$46,629,466.

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 FY2025, the North Carolina Office of State Budget and Management is forecasting low single digit sales tax growth over projected totals for FY2024 due to expected slower growth in inflation and normalization of modestly slower economic growth relative to FY2023.

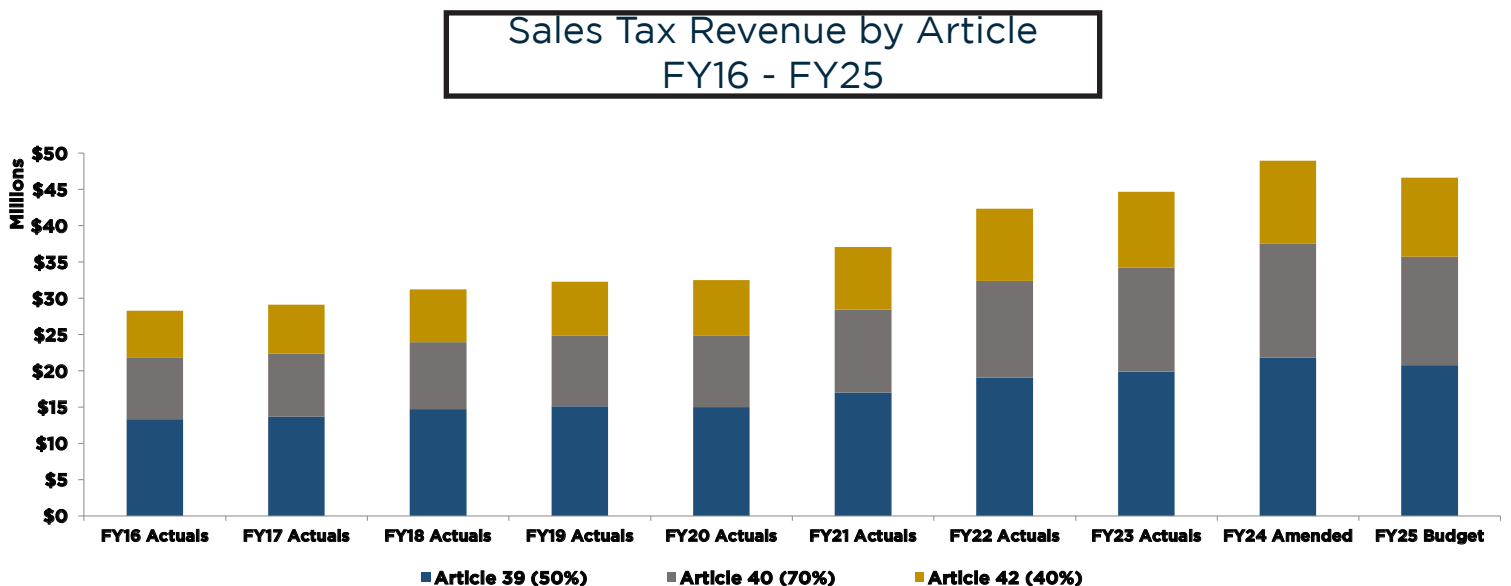
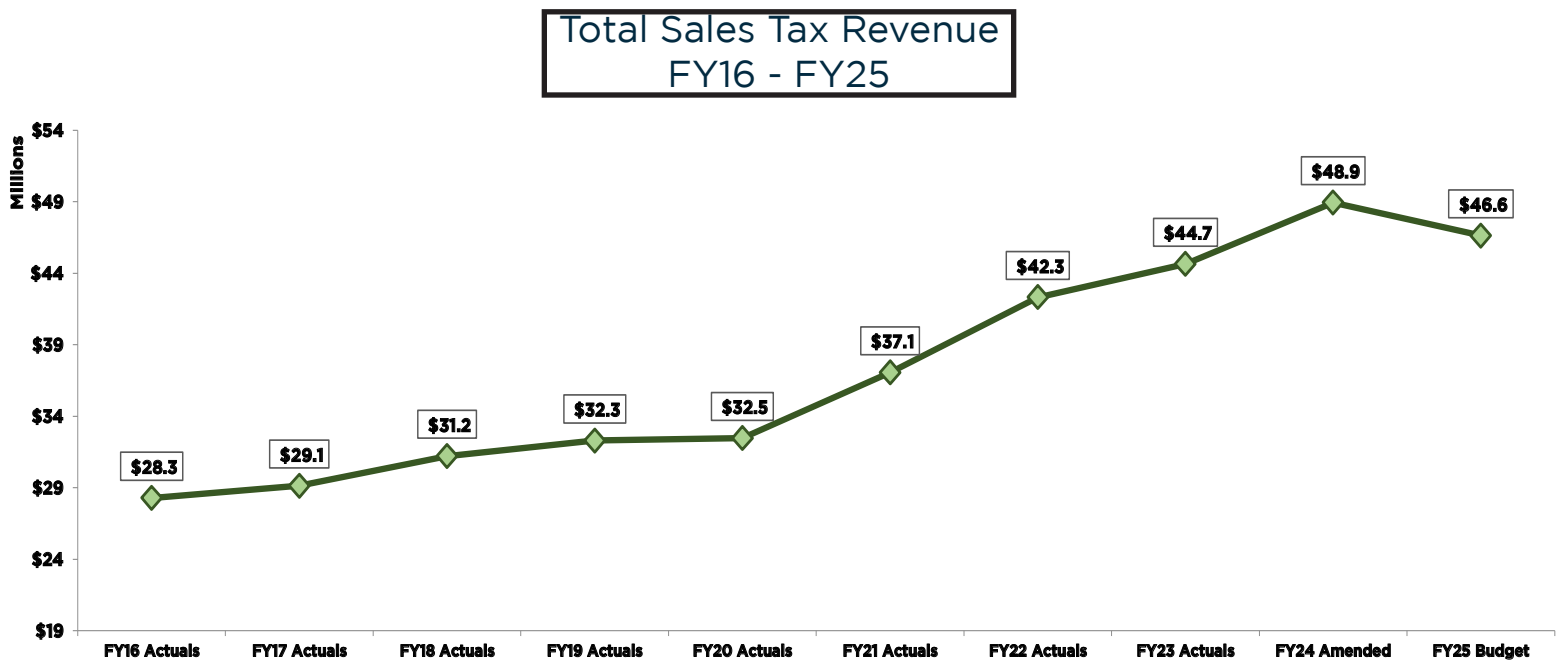
Buncombe County levies four local-option sales and use taxes:

- A 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. The other half are split among districts for whom Commissioners set rates via the ad valorem method. The ad valorem basis distributes sales tax revenues based on relative property tax levies of the taxing districts.
- 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.
- A 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. Unlike Article 39, this thirty percent calculation occurs from the funds Buncombe County receives, and not from the amount distributed to Buncombe County.
- A 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. As with Article 40, the sixty percent comes from the funds Buncombe County receives.
- A 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 State of North Carolina distributes the municipal share of sales tax revenues to the municipalities and the county portion to Buncombe County. From there, Buncombe County distributes (via ad valorem method) to the portion for the districts under the

Commissioners' authority. Those districts are all county fire districts and the Asheville City Schools Supplemental Taxing District.

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 and split pro rata between the districts. Prior year sales tax data presented in this annual budget report excludes these articles.



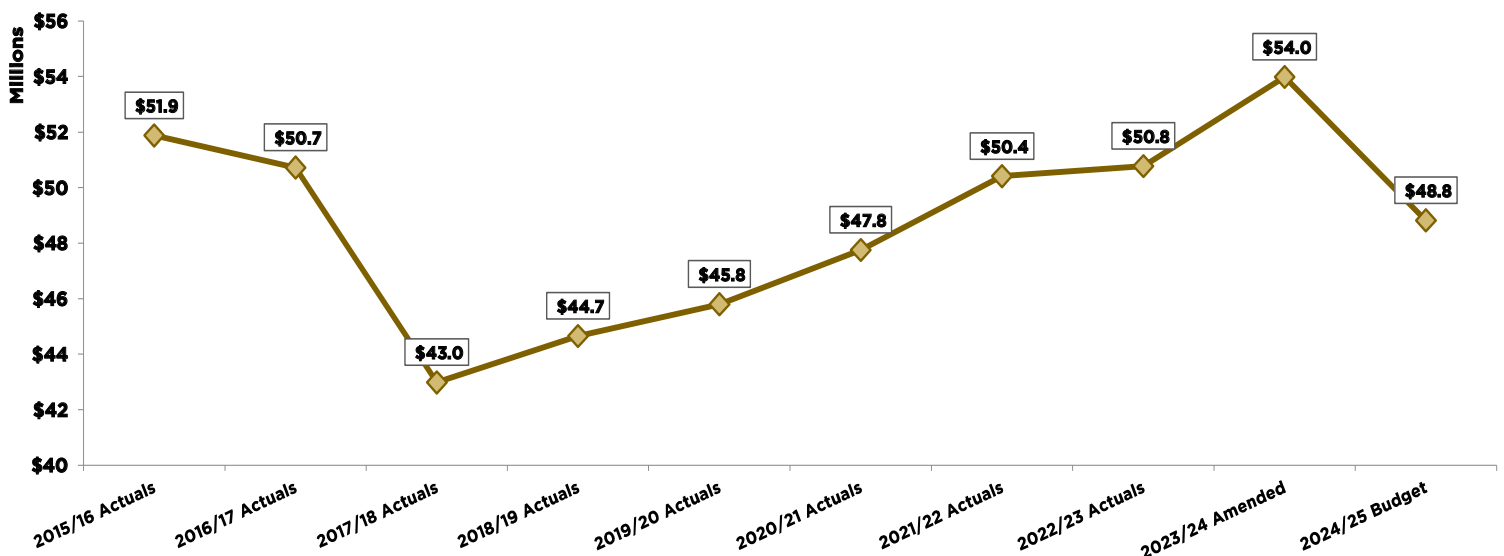
Article	County Share	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2025 Budget	% Change from FY2024 Amended
39	50%	\$19,077,066	\$19,898,874	\$21,813,146	\$20,769,642	-4.78%
40	70%	\$13,342,383	\$14,314,735	\$15,678,650	\$14,970,437	-4.52%
42	40%	\$9,902,956	\$10,437,041	\$11,454,399	\$10,889,387	-4.93%
44	0%	\$(506)	\$277	-	-	-
	Total	\$42,321,899	\$44,650,927	\$48,946,195	\$46,629,466	-4.73%
46	0%	\$18,660,924	\$19,685,163	\$15,758,925	\$15,690,001	-0.44%

Major Revenue Source: Intergovernmental

Intergovernmental revenues include payments from federal, state, and other local governmental units. Intergovernmental revenues are adopted at \$48,818,728 and account for 11% of General Fund revenues.

Most of this funding (\$38,071,469) is in federal and state allocations for the Social Services Department (DSS) and Direct Assistance division in FY2025. Public Health is also expected to receive \$3,690,524 in state and federal revenues. An additional \$3,325,346 is budgeted for revenue from local governments for services provided by Identification Bureau and 911 Operations.

Intergovernmental Revenue
FY16 - FY25



Other Revenue Sources

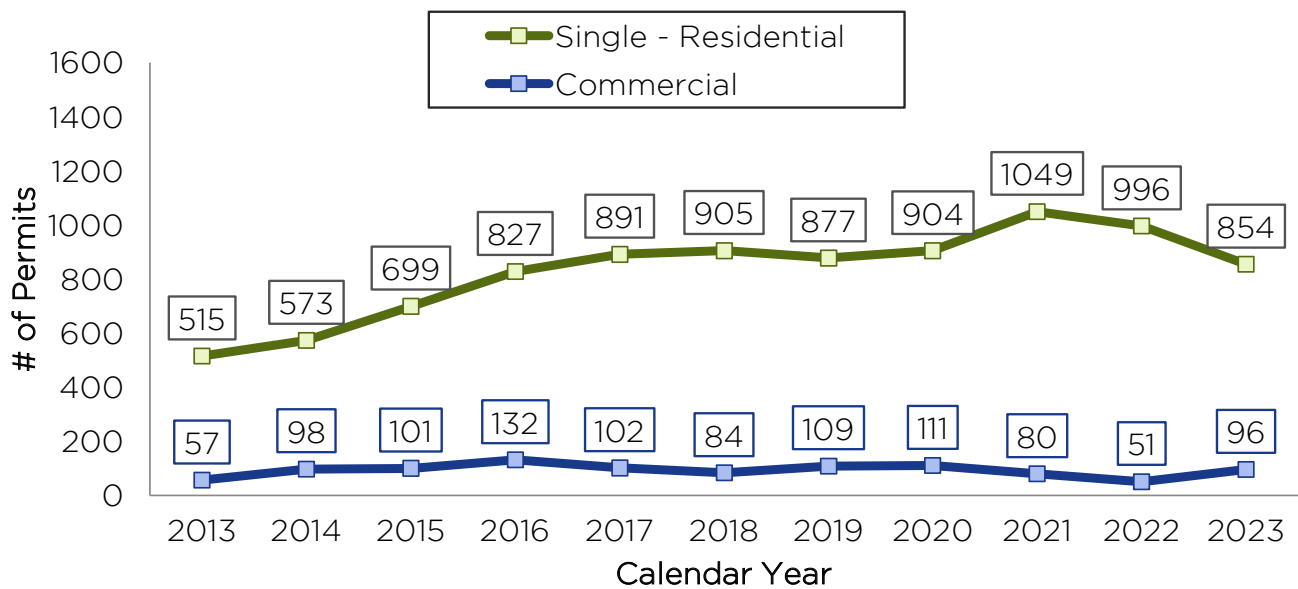
Other Taxes & Licenses

This revenue source, representing 1.5% of the General Fund revenue, includes \$3,952,500 for the real property transfer tax (excise tax) and \$1,350,000 for video programming taxes. The rental car tax is budgeted at \$1,098,810, heavy equipment rental tax at \$367,000, and privilege license tax at \$31,300 for FY2025.

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 permits and fees makes up 1.3%, or \$5,927,500, of the General Fund revenue. Building permits and inspections make up 76% of these total revenues.

New Building Permits Issued



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 lease revenue. For FY2025, adopted General Fund revenues for sales and services are estimated at \$24,894,690. Sales and Services represent 5.7% of the total General Fund adopted budget. Highlights include \$4.5M for Public Health, \$11.2M for Emergency Services, \$3.1M for Tax Collections, and \$1.9M for rental income.

Other Revenues

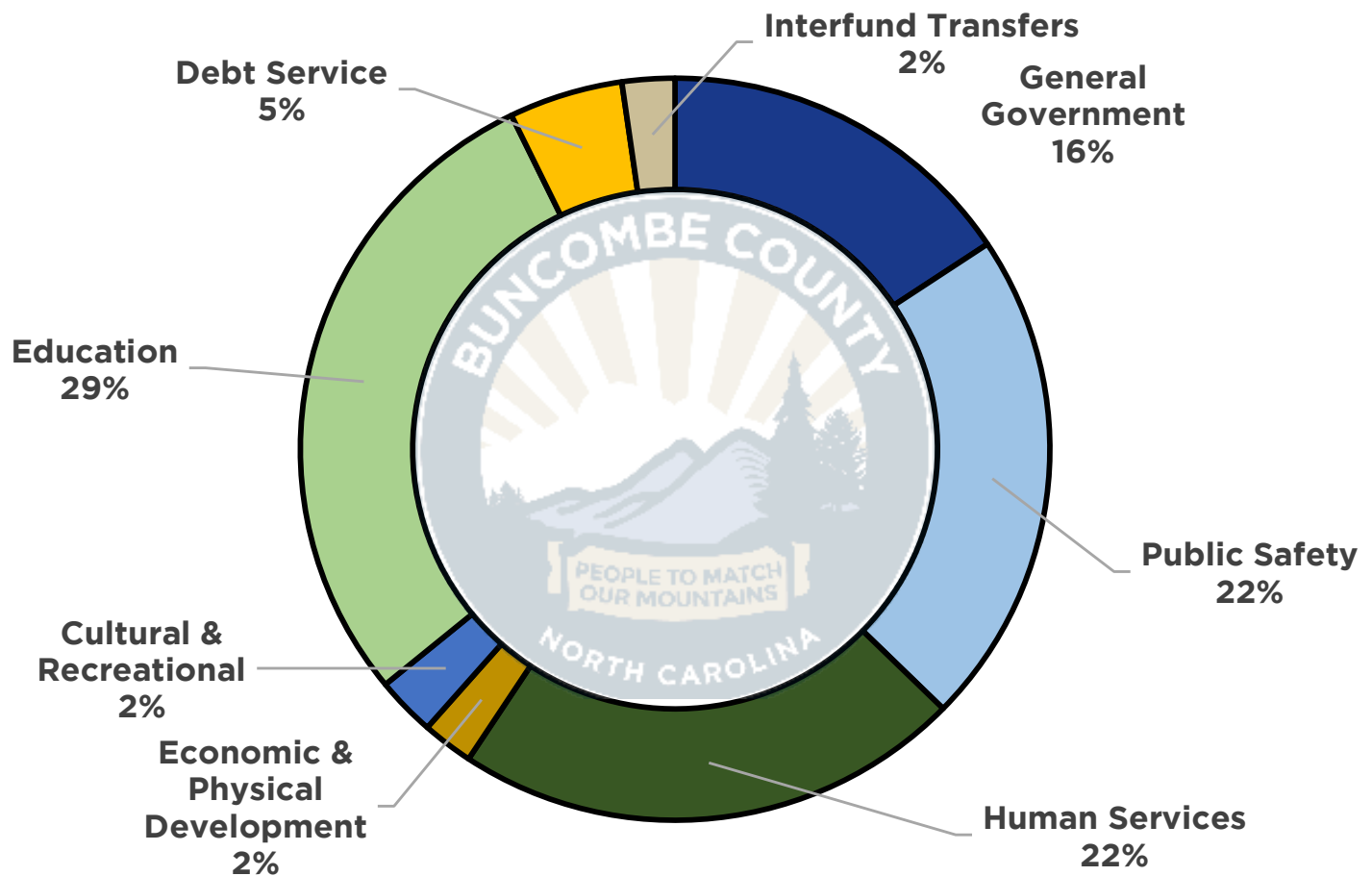
These revenues include investment earnings, indirect cost charges, proceeds of capitalized leases, donations, and sale of assets. Additionally, other revenues include transfers from other funds and bond proceeds. In total, other revenues are adopted at \$17,228,877.

Fund Balance

In the General Fund, \$11,764,570 of fund balance is appropriated in the FY2025 adopted budget. This accounts for 2.7% 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?



Per statute, Buncombe County's adopted budget is presented by functional area. The FY2025 budget keeps the focus on core services: Public Safety, Human Services, and Education. These service areas account for just over 72% of the total FY2025 budget.

- **Public Safety - \$95,252,463**
Emergency Services, Sheriff's Office, and Detention Center are the largest components of the Public Safety function. Investments in the Public Safety function for FY2025 include the addition of 13 positions, and the absorption of services that were previously grant-funded.
- **Human Services - \$96,663,471**
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 FY2025, nine new positions are included covering areas in Economic Services and Child and Family Social Work.

➤ Education - \$126,475,477

The FY2025 adopted budget includes \$98,933,333 for Buncombe County Schools and \$18,327,937 for Asheville City Schools. These dollars provide continued investments to support students in reaching their potential. The FY2025 Asheville-Buncombe Technical Community College budget is \$8,700,207. Early Childhood Education support totals \$3,974,691, which is budgeted as an Interfund Transfer from the General Fund to the Special Programs Fund.

Expenditures by Function FY22 - FY25



Special Revenue Funds

Register of Deeds Automation Fund

\$153,000

Special Revenue Funds rely on revenue sources that are legally restricted to specified purposes. The total \$124,115,890 represents 20% of the County's adopted budget.

Register of Deeds Trust Fund

\$320,000

The **Register of Deeds Automation Fund** covers expenditures related to automation of Register of Deeds processes.

Tax Reappraisal Reserve Fund

\$916,550

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

Occupancy Tax Fund

\$40,000,000

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

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

911 Fund

\$927,067

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

\$68,348,257

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

\$6,634,098

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

PDF Woodfin Fund

\$794,058

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

Forfeiture Fund

\$208,000

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.

Opioid Settlement Fund

\$3,314,860

The **Opioid Settlement Fund** represents the County's distribution from the State's settlements with pharmaceutical manufacturers and distributors.

Enterprise Funds

Enterprise Funds

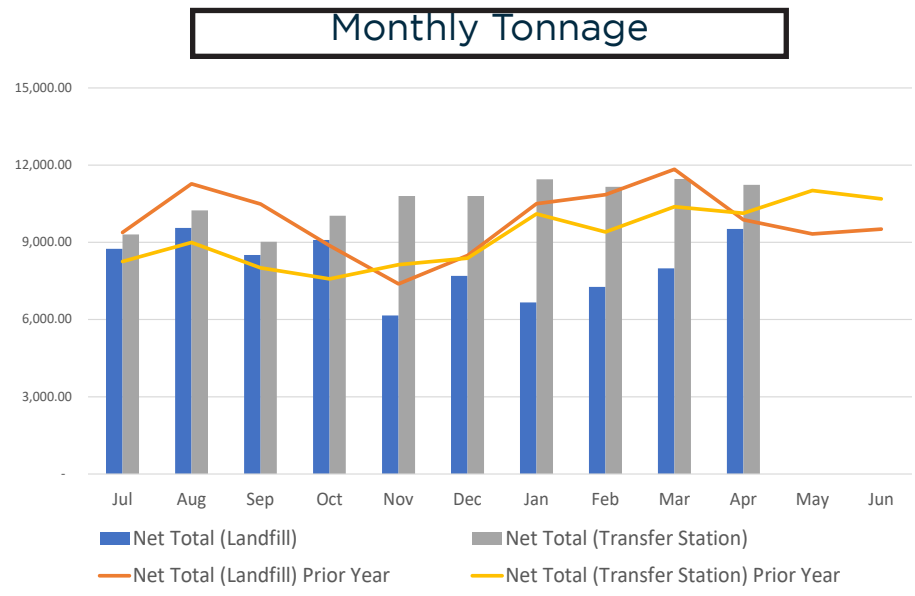
The total adopted budget for the Enterprise Funds is \$16,988,500. This is a 2.5% increase from the FY2024 amended budget. The three Enterprise Funds, Solid Waste, Inmate Commissary, and Real-Time Intelligence Center, are self-supporting through revenues and fees they collect.

Solid Waste

The total adopted budget for Solid Waste is \$16,325,089, a 2.5% increase from the FY2024 amended budget.

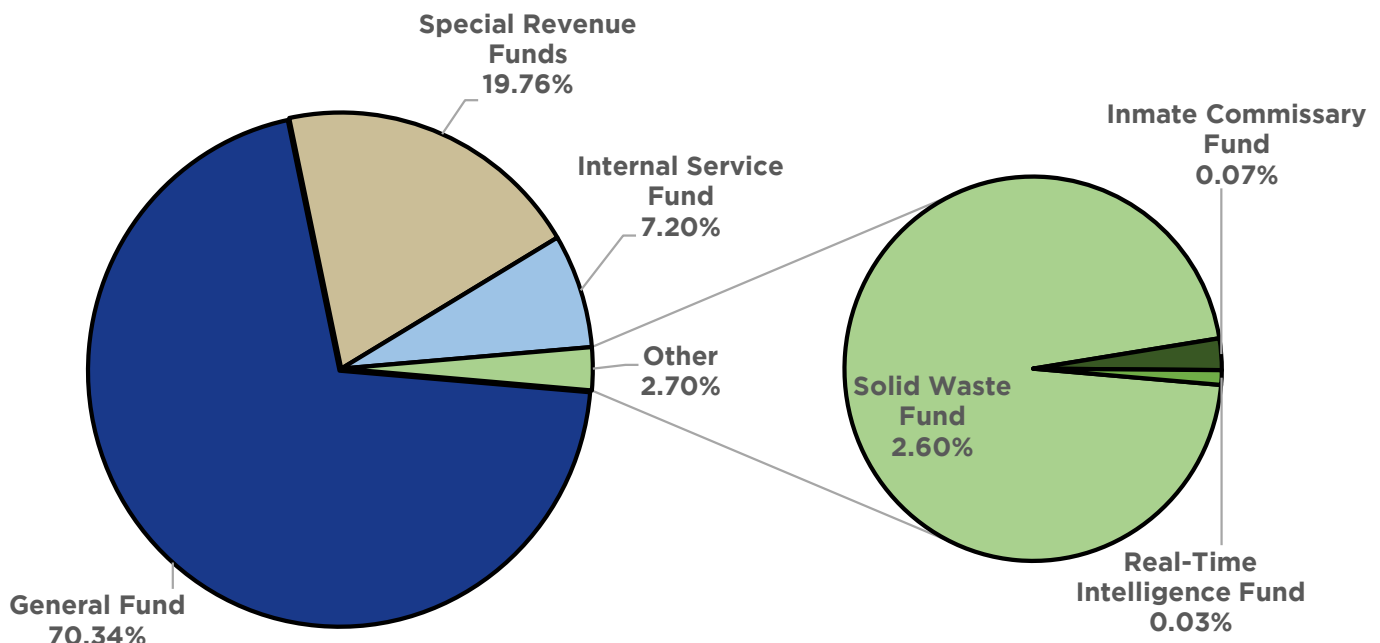
Real-Time Intelligence Center

The total adopted budget for the Real-Time Intelligence Center Fund is \$210,000, a 24% increase from the FY2024 amended budget as the Center continues to be utilized.



Inmate Commissary

The total adopted budget for Inmate Commissary is \$453,411, which is a 6% decrease from the FY2024 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 adopted at \$45,222,516 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

\$39,318,854

Insurance Liabilities

\$2,606,866

Medicare

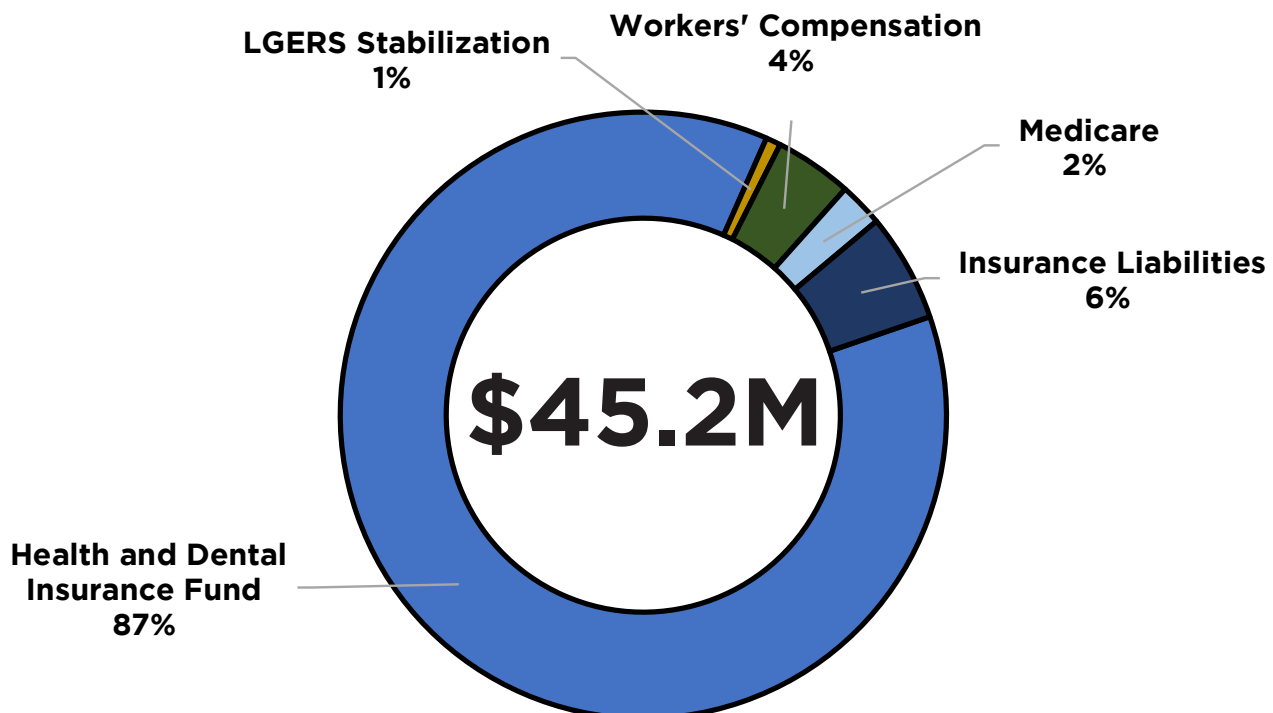
\$1,064,417

Workers' Compensation

\$1,874,957

LGERS Stabilization

\$357,422



OPERATING BUDGET SUMMARY: ALL FUNDS

	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Revenues:				
General Fund	379,344,398	399,971,808	437,063,226	440,025,235
Special Revenue Funds:				
Occupancy Tax Fund	36,924,055	36,448,237	40,000,000	40,000,000
Reappraisal Reserve Fund	237,000	787,858	739,388	916,550
Emergency Telephone System Fund	1,095,902	719,926	2,392,087	927,067
Register of Deeds Automation Fund	172,932	369,984	150,050	153,000
Register of Deeds Trust Fund	338,769	269,653	400,000	320,000
Special Taxing Districts Fund	56,892,234	59,623,227	67,274,346	68,348,257
Transportation Fund	4,419,547	4,788,985	6,847,368	6,634,098
Woodfin PDF Fund	10,827,272	751,309	788,428	794,058
Forfeitures Fund	250,696	261,147	370,000	208,000
School Fines and Forfeitures Fund	1,116,720	1,040,433	2,000,000	2,000,000
Representative Payee Fund	392,671	467,794	500,000	500,000
Opioid Settlement Fund	42	2,133,579	2,711,995	3,314,860
Enterprise Funds:				
Solid Waste Fund	11,641,069	12,018,388	15,920,499	16,325,089
Real-Time Intelligence Center Fund	-	123,646	169,000	210,000
Inmate Commissary Fund	465,186	298,518	483,587	453,411
Internal Service Fund	40,819,787	41,476,189	48,323,316	45,222,516
Total	544,938,280	561,550,683	626,133,290	626,352,141
Expenditures:				
General Fund	371,581,628	397,366,170	437,063,226	440,025,235
Special Revenue Funds:				
Occupancy Tax Fund	36,924,055	36,448,237	40,000,000	40,000,000
Reappraisal Reserve Fund	352,378	743,697	739,388	916,550
Emergency Telephone System Fund	311,645	516,452	2,392,087	927,067
Register of Deeds Automation Fund	91,969	304,518	150,050	153,000
Register of Deeds Trust Fund	338,769	269,653	400,000	320,000
Special Taxing Districts Fund	56,892,234	59,623,227	67,274,346	68,348,257
Transportation Fund	4,016,369	3,914,749	6,847,368	6,634,098
Woodfin PDF Fund	10,823,552	742,834	788,428	794,058
Forfeitures Fund	131,720	136,935	370,000	208,000
School Fines and Forfeitures Fund	1,116,720	1,040,433	2,000,000	2,000,000
Representative Payee Fund	414,596	439,611	500,000	500,000
Opioid Settlement Fund	-	352,612	2,711,995	3,314,860
Enterprise Funds:				
Solid Waste Fund	11,503,570	13,561,948	15,920,499	16,325,089
Real-Time Intelligence Center Fund	-	112,598	169,000	210,000
Inmate Commissary Fund	351,844	328,539	483,587	453,411
Internal Service Fund	39,905,026	39,700,328	48,323,316	45,222,516
Total	534,756,076	555,602,542	626,133,290	626,352,141

ADOPTED BUDGET SUMMARY ALL FUNDS - REVENUES

Summary of County Funds	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
General Fund				
Property Tax	235,895,731	244,033,754	255,523,889	277,961,794
Local Option Sales Tax	42,321,899	44,650,927	48,946,195	46,629,466
Intergovernmental	50,408,337	50,774,356	53,987,641	48,818,728
Other Taxes & Licenses	12,160,723	10,226,631	11,331,000	6,799,610
Permits & Fees	5,498,064	5,573,697	5,464,719	5,927,500
Sales & Services	23,145,965	23,086,757	22,447,698	24,894,690
Interfund Transfers	5,025,345	8,435,519	9,617,180	5,030,318
Bond Proceeds	1,153,000	-	2,673,251	3,955,294
Miscellaneous	3,869,268	6,337,326	1,563,533	1,743,265
Investment Earnings	(133,935)	6,852,840	950,000	6,500,000
Forfeitures	-	-	-	-
Appropriated Fund Balance	-	-	24,558,120	11,764,570
Total	379,344,398	399,971,808	437,063,226	440,025,235
Special Revenue Funds				
Property Tax	42,283,432	43,536,550	48,885,316	50,273,718
Local Option Sales Tax	15,034,829	16,534,510	19,177,458	18,868,597
Intergovernmental	4,242,259	4,384,654	5,626,120	5,567,937
Other Taxes & Licenses	36,924,055	36,448,237	40,000,000	40,000,000
Permits & Fees	512,290	410,087	550,000	470,000
Sales & Services	-	-	-	-
Interfund Transfers	2,222,964	2,147,507	2,294,141	1,567,103
Bond Proceeds	10,050,000	-	-	-
Miscellaneous	1,150,720	3,842,414	4,769,864	4,146,012
Investment Earnings	(4,074)	114,128	50	3,000
Forfeitures	251,366	244,046	370,000	208,000
Appropriated Fund Balance	-	-	2,500,713	3,011,523
Total	112,667,840	107,662,134	124,173,662	124,115,890
Enterprise Funds				
Property Tax	-	-	-	-
Local Option Sales Tax	-	-	-	-
Intergovernmental	-	20,624	-	-
Other Taxes & Licenses	747,118	811,218	745,000	730,000
Permits & Fees	13,771	4,200	13,700	13,700
Sales & Services	11,194,815	10,967,514	11,906,583	11,695,632
Interfund Transfers	-	-	-	-
Bond Proceeds	-	-	-	-
Miscellaneous	188,829	137,345	139,345	138,500
Investment Earnings	38279	499,652	6,000	3,579
Forfeitures	-	-	-	-
Appropriated Fund Balance	-	-	3,762,458	4,407,089
Total	12,106,254	12,440,552	16,573,086	16,988,500
Internal Service Fund				
Property Tax	-	-	-	-
Local Option Sales Tax	-	-	-	-
Intergovernmental	-	-	-	-
Other Taxes & Licenses	-	-	-	-
Permits & Fees	-	-	-	-
Sales & Services	40,819,787	41,476,189	43,336,768	41,114,207
Interfund Transfers	-	-	-	-
Bond Proceeds	-	-	-	-
Investment Earnings	-	-	-	-
Forfeitures	-	-	-	-
Appropriated Fund Balance	-	-	4,986,548	4,108,309
Total	40,819,787	41,476,189	48,323,316	45,222,516
Grand Total	544,938,280	561,550,683	626,133,290	626,352,141

ADOPTED BUDGET SUMMARY ALL FUNDS - EXPENDITURES

Service Area Department	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
General Government				
Budget	818,906	691,685	778,057	825,267
Community Engagement	577,951	655,505	679,645	722,186
PR & Communications	832,924	1,181,527	1,837,274	1,914,095
County Manager	1,355,651	1,228,068	1,519,224	1,712,511
Diversity, Equity, and Inclusion (DEI)	-	264,416	460,964	532,964
Elections	2,413,614	2,410,812	3,776,399	3,100,663
Finance	2,433,745	2,787,786	3,033,508	3,059,309
Fleet Services	2,393,573	3,127,482	6,491,137	5,069,579
General Services	10,182,706	10,443,129	11,692,676	11,666,238
Parking Services	550,685	735,157	668,862	839,907
Governing Body	910,463	1,025,321	1,104,189	1,024,160
Human Resources	1,932,476	2,235,534	3,010,727	2,918,153
Information Technology	14,621,195	20,748,534	19,109,759	21,127,284
Intergovernmental Relations	-	-	-	-
Internal Audit	209,016	396,408	429,625	467,541
Legal and Risk	1,269,848	1,113,603	1,448,662	1,356,926
Register of Deeds	6,290,552	5,521,214	6,148,398	2,053,022
Strategic Partnership Grants (Includes Arts & Culture)	1,689,645	2,025,487	2,170,384	2,210,982
Strategy and Innovation	1,367,980	1,378,307	1,501,940	1,527,168
Sustainability	402,785	686,759	641,902	644,342
Tax Assessment	3,299,212	3,748,335	4,846,931	4,865,201
Tax Collections	2,037,568	2,081,385	2,268,551	2,360,290
Nondepartmental	357,646	371,875	(1,216,000)	(1,031,776)
Reappraisal Reserve Fund	352,378	743,697	739,388	916,550
Register of Deeds Automation Fund	91,969	304,518	150,050	153,000
Register of Deeds Trust Fund	338,769	269,653	400,000	320,000
Internal Service Fund	39,905,026	39,700,328	48,323,316	45,222,516
Public Safety				
Emergency Services	14,868,637	19,481,763	21,620,323	26,938,034
Public Safety Training Center	675,247	631,956	1,769,619	1,050,639
911 Operations	4,231,780	6,269,380	7,441,366	8,982,431
Identification Bureau	1,939,002	2,026,058	2,251,201	2,118,892
Family Justice Center	461,432	482,778	951,785	1,145,931
Juvenile Crime Prevention Council	625,723	620,188	-	-
Justice Resource Support	1,925,331	2,576,108	3,048,729	2,995,250
Pre-trial Release	1,051,649	1,387,983	1,573,182	1,558,602
Public Safety Interoperability Partnership	1,266,672	1,336,627	1,716,011	1,544,910
Detention Center	18,417,292	21,541,854	24,140,882	24,009,190
Sheriff's Office	22,729,895	22,986,330	26,739,212	27,380,536
Nondepartmental	699,440	719,204	(605,164)	(2,261,952)
Special Taxing Districts Fund (Fire)	41,116,497	43,765,991	50,024,346	51,098,257
Emergency Telephone System Fund	311,645	516,452	2,392,087	927,067
Sheriff Forfeitures Fund	131,720	136,935	370,000	208,000
Inmate Commissary Fund	351,844	328,539	483,587	453,411
Human Services				
Animal Services	1,483,207	1,520,251	1,988,115	1,996,878
Behavioral Health	839,579	600,000	600,000	600,000
Direct Assistance	10,038,457	7,547,456	9,677,732	9,321,418
Division of Social Services	51,577,468	54,555,798	59,811,756	61,555,263
Public Health	23,296,993	24,147,740	25,884,970	25,115,317
Veterans Service	403,814	404,930	423,099	449,499
Nondepartmental	749,846	721,040	(2,042,204)	(2,374,904)
Transportation Fund	4,016,369	3,914,749	6,847,368	6,634,098
Representative Payee Fund	414,596	439,611	500,000	500,000
Opioid Settlement Fund	-	352,612	2,711,995	3,314,860

ADOPTED BUDGET SUMMARY ALL FUNDS - EXPENDITURES (CONTINUED)

Service Area				
Department	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Economic & Physical Development				
Economic Development	1,776,783	749,088	2,348,078	745,000
Permits & Inspections	2,519,378	2,671,393	3,075,511	3,342,132
Planning	2,068,721	2,605,442	3,791,284	4,091,605
Agriculture and Land Resources	665,323	789,100	1,092,592	1,016,418
Cooperative Extension	431,765	451,277	529,031	568,220
Nondepartmental	61,658	60,020	(261,824)	(50,000)
Occupancy Tax Fund	36,924,055	36,448,237	40,000,000	40,000,000
Woodfin PDF Fund	10,823,552	742,834	788,428	794,058
Solid Waste Fund	11,503,570	13,561,948	15,920,499	16,325,089
Cultural & Recreational	-	-	-	-
Library	6,127,377	6,891,591	8,725,617	9,230,590
Recreation Services	1,608,384	2,098,107	2,512,650	2,413,834
Nondepartmental	72,446	71,537	(324,550)	(337,895)
Education				
AB Tech	7,275,600	7,728,142	8,114,549	8,700,207
Asheville City Schools	14,153,775	15,254,804	17,704,730	18,327,937
Buncombe County Schools	73,161,308	81,909,553	95,569,294	98,933,333
Education Support	487,933	514,000	815,543	514,000
Pre-K	3,615,202	3,632,207	-	-
Nondepartmental	-	-	-	-
Special Taxing Districts (School Suppl.)	15,775,737	15,857,236	17,250,000	17,250,000
School Fines and Forfeitures Fund	1,116,720	1,040,433	2,000,000	2,000,000
General Fund Interfund Transfers	23,278,555	16,093,543	14,240,616	9,990,934
General Fund Debt Service	21,047,814	21,543,084	19,905,677	21,656,974
Total	534,756,076	555,602,432	626,133,290	626,352,141

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. The OPEB contribution is not budgeted for FY2025.

BUDGET SUMMARY BY FUND: Sources & Uses Fiscal Year 2024-2025

	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Fund	Total
Sources of Funds:					
Property Tax	277,961,794	50,273,718	-	-	328,235,512
Local Option Sales Tax	46,629,466	18,868,597	-	-	65,498,063
Intergovernmental	48,818,728	5,567,937	-	-	54,386,665
Other Taxes & Licenses	6,799,610	40,000,000	730,000	-	47,529,610
Permits & Fees	5,927,500	470,000	13,700	-	6,411,200
Sales & Services	24,894,690	-	11,695,632	3,444,180	40,034,502
Interfund Transfers	5,030,318	1,567,103	-	-	6,597,421
Bond Proceeds	3,955,294	-	-	-	3,955,294
Miscellaneous	1,743,265	4,146,012	138,500	37,670,027	43,697,804
Investment Earnings	6,500,000	3,000	3,579	-	6,506,579
Forfeitures	-	208,000	-	-	208,000
Appropriated Fund Balance	11,764,570	3,011,523	4,407,089	4,108,309	23,291,491
Total	440,025,235	124,115,890	16,988,500	45,222,516	626,352,141
Uses of Funds:					
Salaries And Benefits	199,135,379	1,758,258	4,880,916	750,461	206,525,014
Operating Expenditures	58,733,360	48,881,517	9,061,430	44,472,055	161,148,362
Program Support	146,610,008	67,948,242	-	-	214,558,250
Capital Outlay	3,398,580	1,703,497	24,000	-	5,126,077
Contingency	500,000	3,000,000	-	-	3,500,000
Debt Service	21,656,974	794,058	2,897,358	-	25,348,390
Transfers And Other Financing	9,990,934	30,318	124,796	-	10,146,048
Total	440,025,235	124,115,890	16,988,500	45,222,516	626,352,141

Total Expenditures By Fund & Function FY2025 Budget

USE OF ANNUAL OPERATING FUNDS BY FUNCTION

Fund	General Govt	Public Safety	Human Services	Econ & Physical Development	Culture & Recreation	Education
General Fund	68,966,012	95,252,463	96,663,471	9,713,375	11,306,529	126,475,477
Occupancy Tax Fund	40,000,000	-	-	-	-	-
Reappraisal Reserve Fund	916,550	-	-	-	-	-
Emergency Telephone System Fund	-	927,067	-	-	-	-
Register of Deeds Automation Fund	122,682	-	-	-	-	-
Register of Deeds Trust Fund	320,000	-	-	-	-	-
Special Taxing Districts Fund	-	51,098,257	-	-	-	17,250,000
Transportation Fund	-	-	6,634,098	-	-	-
Opioid Settlement Fund	256,515	2,229,649	828,696	-	-	-
Woodfin PDF Fund	-	-	-	-	-	-
Forfeitures Fund	-	208,000	-	-	-	-
School Fines and Forfeitures Fund	-	-	-	-	-	2,000,000
Representative Payee Fund	-	-	500,000	-	-	-
Solid Waste Fund	-	-	-	13,302,935	-	-
Real-Time Intelligence Center Fund	-	210,000	-	-	-	-
Inmate Commissary Fund	-	453,411	-	-	-	-
Internal Service Fund	45,222,516	-	-	-	-	-
GRAND TOTAL	155,804,275	150,378,847	104,626,265	23,016,310	11,306,529	145,725,477

USE OF PROJECT FUNDS BY FUNCTION

FUND (Fund #)	General Govt	Public Safety	Human Services	Econ & Physical Development	Culture & Recreation	Education
Special Projects Fund	x			x		x
School Capital Commission Fund						x
Grant Projects Fund	x	x	x	x	x	
AB Tech Capital Projects Fund						x
Public School ADM Sales Tax & Lottery Projects Fund						x
Capital Projects Fund	x	x	x	x	x	
Solid Waste Capital Projects Fund				x		
Housing/Open Space Bond Projects Fund	x			x	x	

*Debt and Other Financing Sources Not Used

DEPARTMENT & FUND MATRIX
FY2025 Budget

SERVICE AREA	MAJOR FUNDS		NONMAJOR FUNDS				GRAND TOTAL
	General Fund	Enterprise Fund	Special Revenue Funds	Enterprise Fund	Internal Service Fund	Total Nonmajor Funds	
General Government							
Budget	825,267	-	-	-	-	-	825,267
Community Engagement	722,186	-	-	-	-	-	722,186
PR & Communications	1,914,095	-	-	-	-	-	1,914,095
County Manager	1,712,511	-	-	-	-	-	1,712,511
Diversity, Equity, and Inclusion (DEI)	532,964	-	116,932	-	-	116,932	649,896
Elections	3,100,663	-	-	-	-	-	3,100,663
Finance	3,059,309	-	-	-	-	-	3,059,309
Fleet Services	5,069,579	-	-	-	-	-	5,069,579
General Services	11,666,238	-	-	-	-	-	11,666,238
Parking Services	839,907	-	-	-	-	-	839,907
Governing Body	1,024,160	-	-	-	-	-	1,024,160
Human Resources	2,918,153	-	-	-	-	-	2,918,153
Information Technology	21,127,284	-	-	-	-	-	21,127,284
Internal Audit	467,541	-	-	-	-	-	467,541
Legal and Risk	1,356,926	-	-	-	-	-	1,356,926
Register of Deeds	2,053,022	-	442,682	-	-	442,682	2,495,704
Strategic Partnership Grants	2,210,982	-	-	-	-	-	2,210,982
Strategy and Innovation	1,527,168	-	139,583	-	-	139,583	1,666,751
Sustainability	644,342	-	-	-	-	-	644,342
Tax Assessment	4,865,201	-	916,550	-	-	916,550	5,781,751
Tax Collections	2,360,290	-	-	-	-	-	2,360,290
Nondepartmental	(1,031,776)	-	-	-	-	-	1031776
Nondepartmental - Internal Service Fund	-	-	-	-	45,222,516	45,222,516	45,222,516
General Government Total	68,966,012	-	1,615,747	-	45,222,516	46,838,263	115,804,275
Public Safety							
Emergency Services	26,938,034	-	1,846,649	-	-	1,846,649	28,784,683
911 Operations	8,982,431	-	927,067	-	-	927,067	9,909,498
Public Safety Training Center	1,050,639	-	-	-	-	-	1,050,639
Identification Bureau	2,118,892	-	-	-	-	-	2,118,892
Family Justice Center	1,145,931	-	-	-	-	-	1,145,931
Justice Resource Support	2,995,250	-	383,000	-	-	383,000	3,378,250
Pre-trial Release	1,558,602	-	-	-	-	-	1,558,602
Public Safety Interoperability Partnership (PSIP)	1,544,910	-	-	-	-	-	1,544,910
Detention Center	24,009,190	-	-	453,411	-	453,411	24,462,601
Sheriff's Office	27,170,536	-	208,000	210,000	-	418,000	27,588,536
Nondepartmental	(2,261,952)	-	-	-	-	-	2261952
Nondepartmental - Volunteer Fire Districts	-	-	51,098,257	-	-	51,098,257	51,098,257
Public Safety Total	95,252,463	-	54,462,973	663,411	-	55,126,384	150,378,847
Human Services							
Animal Services	1,996,878	-	-	-	-	-	1,996,878
Behavioral Health	600,000	-	486,441	-	-	486,441	1,086,441
Direct Assistance	9,321,418	-	-	-	-	-	9,321,418
Division of Social Services	61,555,263	-	500,000	-	-	500,000	62,055,263
Public Health	25,115,317	-	342,255	-	-	342,255	25,457,572
Veterans Service	449,499	-	-	-	-	-	449,499
Nondepartmental	(2,374,904)	-	-	-	-	-	2374904
Nondepartmental - Transportation	-	-	6,634,098	-	-	6,634,098	6,634,098
Human Services Total	96,663,471	-	7,962,794	-	-	7,962,794	104,626,265
Economic & Physical Development							
Economic Development	745,000	-	-	-	-	-	745,000
Permits & Inspections	3,342,132	-	-	-	-	-	3,342,132
Planning	4,091,605	-	-	-	-	-	4,091,605
Agriculture and Land Resources	1,016,418	-	-	-	-	-	1,016,418
Cooperative Extension	568,220	-	-	-	-	-	568,220
Solid Waste	-	13,302,935	-	-	-	-	13,302,935
Nondepartmental	(50,000)	-	-	-	-	-	50000
Nondepartmental - Occupancy Tax	-	-	40,000,000	-	-	40,000,000	40,000,000
Economic & Physical Development Total	9,713,375	13,302,935	40,000,000	-	-	40,000,000	63,016,310
Cultural & Recreational							
Library	9,230,590	-	-	-	-	-	9,230,590
Recreation Services	2,413,834	-	-	-	-	-	2,413,834
Nondepartmental	(337,895)	-	-	-	-	-	337895
Cultural & Recreational Total	11,306,529	-	-	-	-	-	11,306,529
Education							
AB Tech	8,700,207	-	-	-	-	-	8,700,207
Asheville City Schools	18,327,937	-	17,750,000	-	-	17,750,000	36,077,937
Buncombe County Schools	98,933,333	-	1,500,000	-	-	1,500,000	100,433,333
Education Support	514,000	-	-	-	-	-	514,000
Pre-K	-	-	-	-	-	-	-
Nondepartmental	-	-	-	-	-	-	-
Education Total	126,475,477	-	19,250,000	-	-	19,250,000	145,725,477
Interfund Transfers	9,990,934	124,796	30,318	-	-	30,318	10,146,048
Debt Service	21,656,974	2,897,358	794,058	-	-	794,058	25,348,390
GRAND TOTAL	440,025,235	16,325,089	124,115,890	663,411	45,222,516	170,001,817	626,352,141

Fund Balance Analysis

General Fund

	2022/23 Actual	2023/24 Estimated	2024/25 Budget
Total Revenues	\$400,320,717	\$418,071,998	\$428,260,665
Total Expenditures	397,674,004	429,459,686	440,025,235
Revenues Over (Under) Expenditures	2,646,713	(11,387,688)	(11,764,570)
Fund Balance, Beginning As Restated	124,314,054	126,960,767	115,573,079
Fund Balance, End of Year	126,960,767	115,573,079	103,808,509

*The General Fund appropriated fund balance for FY2025 is \$11,764,570. The prior year's amended appropriated fund balance is \$24,510,828. Therefore, when considering fund balance as a percentage of total expenditures, the appropriation is actually decreasing from 5% to 3%.

Other Governmental Funds

	2022/23 Actual	2023/24 Estimated	2024/25 Budget
Total Revenues	\$103,171,936	\$109,946,062	\$121,104,367
Total Expenditures	103,800,868	108,963,134	124,115,890
Revenues Over (Under) Expenditures	(628,932)	982,928	(3,011,523)
Fund Balance, Beginning As Restated	6,157,353	5,528,421	6,511,349
Fund Balance, End of Year	5,528,421	6,511,349	3,499,826

*The Other Governmental Funds combined appropriated fund balance for FY2025 is \$3,011,523. This is an increase compared to the prior year's amended fund balance appropriation of \$2,509,951.

Solid Waste Enterprise Fund

	2022/23 Actual	2023/24 Estimated	2024/25 Budget
Total Revenues	\$12,018,390	\$14,876,207	\$11,918,000
Total Expenditures	13,561,950	15,810,585	16,325,089
Revenues Over (Under) Expenditures	(1,543,560)	(934,379)	(4,407,089)
Reconciling Items - Full Accrual Basis	(830,140)	-	-
Fund Balance, Beginning As Restated	28,349,619	25,975,919	25,041,540
Fund Balance, End of Year	25,975,919	25,041,540	20,634,451

*The Solid Waste Fund appropriated fund balance for FY2025 is \$4,407,089. This is more than the prior year's amended fund balance appropriation of \$3,762,458.

Other Enterprise Funds

	2022/23 Actual	2023/24 Estimated	2024/25 Budget
Total Revenues	\$422,163	\$571,521	\$652,587
Total Expenditures	441,136	617,344	652,587
Revenues Over (Under) Expenditures	(18,973)	(45,823)	-
Reconciling Items - Full Accrual Basis	28,345	-	-
Fund Balance, Beginning As Restated	936,464	945,836	900,013
Fund Balance, End of Year	945,836	900,013	900,013

*The Other Enterprise Funds combined appropriated fund balance for FY2025 is \$0, which matches the prior year's appropriated fund balance.

Qualification of Changes in Fund Balance

Fund Balance is created from excess revenues over expenditures. North Carolina's Local Government Commission recommends an available fund balance of at least 8% of expenditures. This represents approximately one month's average expenditures. However, most cities and counties need to maintain a higher percentage so they will have enough fund balance on hand to quickly respond to emergencies or other unforeseen expenditures. Buncombe County's reserve policy requires a minimum unallocated General Fund balance of 15% of total actual expenditures and transfers out. This reserve policy allows Buncombe County to plan for contingencies and maintain good standing with rating agencies. To view the policy in its entirety, see the *Supplemental Information* section.

In reviewing changes to fund balance for changes greater than 10%, only the Other Enterprise Funds section is within a 10% change. The General, Other Governmental, and Enterprise statements show changes larger than 10% of existing fund balance, at 10.2%, 46.3%, and 17.6%, respectively.

For the General Fund, Buncombe County has an upcoming property revaluation (FY2026 impact) wherein conversations about long-term growth with tax rate, revenues, and fund balance will take place. Therefore, this short-term use of fund balance to balance the budget, while not ideal, is not inappropriate. Moreover, costs like personnel and normal operating have still increased, while the actual appropriated fund balance amount has significantly decreased from the prior year (\$7-10 million less than the last two years).

In the Other Funds group, the 911 Fund comes with several limitations on applicable expenditures. As a result, fund balance in 911 has been growing. This, in turn, effects the calculation for what Buncombe County receives from the State of North Carolina and drives up the appropriation of fund balance to offset planned expenditures. This fund drives up the use percentage of fund balance for this fund group substantially as most funds in this group lack any fund balance, so use of any fund balance is likely to mean a more than 10% change. Moreover, this group of funds now includes the Opioid Settlement Fund, which brings with it new fund balance and, thereby, appropriation of fund balance.

In the Solid Waste Enterprise Fund, use of fund balance is two-fold. At this time, anticipated expenses will be below budget. Some contingencies are built-in to allow for quicker reactions to business needs. Furthermore, fund balance was accrued in prior years and planned for debt service payments/capital needs.

BUNCOMBE COUNTY, NORTH CAROLINA

UNRESTRICTED FUND BALANCES (Post GASB Statement 54)

Non-Audited (Projected) Fund Balances

Fund Balance at June 30, 2024

Unrestricted Fund Balance	=	74,681,330	=	17.4%
Expenditures & Operating Transfers Out		429,459,686		

Audited (Actual) Fund Balances

Fund Balance at June 30, 2023

Unrestricted Fund Balance	=	86,069,018	=	21.6%
Expenditures & Operating Transfers Out		397,674,004		

Fund Balance at June 30, 2022

Unrestricted Fund Balance	=	91,860,077	=	24.8%
Expenditures & Operating Transfers Out		370,546,793		

Fund Balance at June 30, 2021

Unrestricted Fund Balance	=	90,979,804	=	27.4%
Expenditures & Operating Transfers Out		332,225,684		

Fund Balance at June 30, 2020

Unrestricted Fund Balance	=	72,277,823	=	22.4%
Expenditures & Operating Transfers Out		323,316,975		

Fund Balance at June 30, 2019

Unrestricted Fund Balance	=	71,987,923	=	23.2%
Expenditures & Operating Transfers Out		310,741,017		

Fund Balance at June 30, 2018

Unrestricted Fund Balance	=	65,254,867	=	21.5%
Expenditures & Operating Transfers Out		303,975,456		

Fund Balance at June 30, 2017

Unrestricted Fund Balance	=	55,077,284	=	18.4%
Expenditures & Operating Transfers Out		299,505,024		

Fund Balance at June 30, 2016

Unrestricted Fund Balance	=	53,546,310	=	17.4%
Expenditures & Operating Transfers Out		308,171,092		

Fund Balance at June 30, 2015

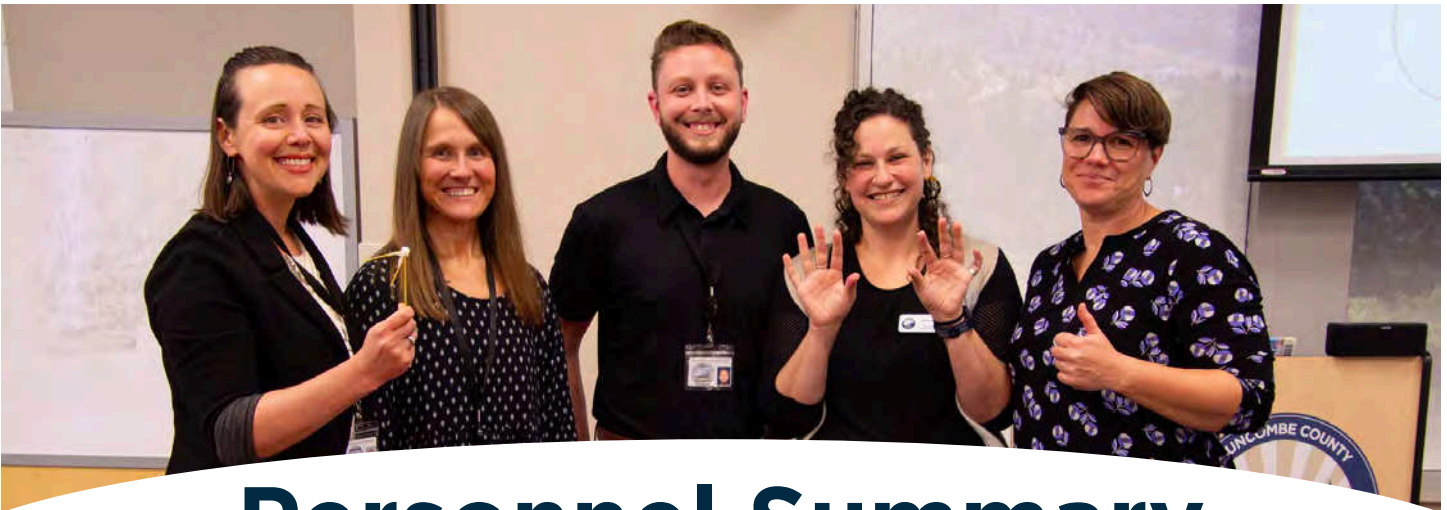
Unrestricted Fund Balance	=	52,227,130	=	17.9%
Expenditures & Operating Transfers Out		291,484,141		

Fund Balance at June 30, 2014

Unrestricted Fund Balance	=	50,653,976	=	18.3%
Expenditures & Operating Transfers Out		277,479,026		

Fund Balance at June 30, 2013

Unrestricted Fund Balance	=	51,667,642	=	19.8%
Expenditures & Operating Transfers Out		261,543,123		



Personnel Summary

General Fund Summary - Positions by Service Area

Service Area	Prior Year	Current Year	Budget Year	Percent Change
General Government	286	294	300	2%
Public Safety	703	732	745	2%
Human Services	572	588	599	2%
Economic & Physical Development	58	62	64	3%
Culture & Recreation	105	116	111	-4%
Total General Fund	1,724	1,792	1,819	2%

Summary of Budgeted Positions by Fund

Fund	Prior Year	Current Year	Budget Year	Percent Change
General Fund	1,724	1,792	1,819	2%
Enterprise Funds	42	42	45	7%
Internal Service Fund	4	5	5	0%
Grant Projects Funds	39	58	48	-17%
Total All Funds	1,809	1,897	1,917	1.1%

*Current Year count refers to beginning FY2024 count.

➤ General Fund

For FY2025, 30 new positions will be added. Four (4) positions were added mid-year. Seven (7) were closed mid-year.

➤ Enterprise Fund

For FY2025, three (3) new positions will be added to the Solid Waste Fund.

➤ Grant Projects Funds

For FY2025, nine (9) grant positions were closed mid-year, with two (2) moving to the Opioid Fund. One (1) new position was added mid-year.

General Fund Staffing

General Government

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Governing Body	9	9	9	0%	
County Manager	6	7	7	0%	
Legal and Risk	9	7	7	0%	
Strategic Partnership Grants	4	4	4	0%	
Sustainability	2	2	2	0%	
PR & Communications	9	13	13	0%	
Community Engagement	3	3	3	0%	
Human Resources	17	17	18	6%	A new HR Coordinator was added.
Diversity Equity & Inclusion (DEI)	3	3	3	0%	
Finance	20	20	20	0%	
Tax Assessor	32	33	35	6%	A Property Appraiser II was added mid-year. A new Business Property Appraiser was added.
Tax Collections	13	13	13	0%	
Board of Elections	11	12	12	0%	
Register of Deeds	17	17	17	0%	
Budget	5	5	5	0%	
General Services	40	41	42	2%	A new Maintenance Tech III was added.
Fleet Services	7	8	9	13%	A new Mechanic III was added.
Information Technology	61	62	63	2%	A new IT Analyst II was added.
Internal Audit	3	3	3	0%	
Strategy and Innovation	9	9	9	0%	
Total General Government	280	288	294	2.1%	

Public Safety

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Justice Resource Support	14	17	18	6%	A position moved from Pre-Trial.
Family Justice Center	1	1	3	200%	2 new Case Managers were added.
Pre-trial Release	17	16	15	-6%	A position moved to Justice Resource Support.
Sheriff	226	231	239	3%	6 positions moved from Detention Center. 2 new Co-Responder II's were added.
Detention Center	198	197	190	-4%	6 positions moved to Sheriff's Office. A position was closed.
Central Data Entry/ID Bureau	22	22	22	0%	
Public Safety Interoperability Partnership	7	7	7	0%	
Emergency Services	135	156	165	6%	An Emergency Operations Manager was added mid-year. A position moved to Public Safety Training Center. A new Administrative Support position for Fire Marshal was added. 8 EMT Paramedics have been added to headcount, but not budgeted for the potential EMS base coming online in late FY2025.
911 Operations	79	81	81	0%	
Public Safety Training Center	4	4	5	25%	A position moved from Emergency Services.
Total Public Safety	703	732	745	1.8%	

Economic & Physical Development

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Planning	26	30	31	3%	A new Zoning Code Compliance Officer was added.
Permits & Inspections	24	24	25	4%	A new Administrative Coordinator IV was added.
Cooperative Extension*	0	0	0	0%	
Agriculture and Land Resources	8	8	8	0%	
Total Economic & Physical Development	58	62	64	3%	

Cultural & Recreational

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Library	91	102	97	-5%	6 positions closed in the transition of Library Pages to Assistants. A new Librarian was added.
Parks, Greenways & Recreation	14	14	14	0%	
Total Cultural & Recreational	105	116	111	-4%	

Human Services

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Public Health	130	132	133	1%	A frozen position was missed in last year's count. That position continues to be frozen and, therefore, not budgeted. 4 new Community Social Services Assistants, 4 new Income Maintenance Caseworker II's, and a new Income Maintenance Caseworker I were added. Due to a split position, this figure is rounded up for a partial position and the Public Health number is rounded down.
Social Services	442	456	466	2%	
Total Human Services	572	588	599	2%	

*For positions, Social Services includes Veterans Service. Other cost centers do not include personnel.

Other Funds Staffing

Personnel Summary - Budgeted Permanent Positions					
Regular Type Positions	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Solid Waste	40	40	43	8%	A new Environmental Enforcement Specialist Supervisor, a new Heavy Equipment Operator, and a new Solid Waste Inspector were added.
Inmate Commissary	2	2	2	0%	
Internal Service Fund	4	5	5	0%	
Total	46	47	50	6%	

Personnel Summary - Budgeted Permanent Positions					
Grant Type Positions	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Grant Projects Fund	38	44	34	-23%	9 grant positions were closed mid-year. 2 positions moved to the Opioid Fund. A new position was added to the Sheriff's DOJ Grant. 2 positions were moved mid-year and were already represented here last year. Bond Manager positions will end during FY25.
Opioid Settlement Fund	1	12	12	0%	
Housing/Open Space Bond Projects Fund	0	2	2	0%	
Total	39	58	48	-17%	

*Not reported: Air Quality (Component Unit)

Financial Outlook

Buncombe County's Budget Office maintains a financial outlook for the General Fund. This allows the County to:

1. Evaluate the long-term sustainability of the annual operating budget
2. Provide a starting point for future decision-making
3. Identify the balance between potential spending needs and projected revenues

The trends and processes described below provide the foundation for this outlook.

Strategic Planning

The Buncombe County Board of Commissioners embarked on a strategic planning process in early FY2020 and finalized the new strategic plan in FY2021. *Buncombe 2025* is a strategic plan to move our County forward. The plan adopts the County's vision, mission, values, and strategic pillars, which include:

- **Our Vision:** Buncombe County is a caring community in harmony with its environment where citizens succeed, thrive, and realize their potential.
- **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 Values:** Respect | Integrity | Collaboration | Honesty | Equity
- **Community Focus Areas**
 - Educated & Capable Community
 - Environmental & Energy Stewardship
 - Resident Well-Being
 - Vibrant Economy
- **Foundational Focus Areas**
 - Equity
 - Operational Excellence
 - Resources

The *Buncombe 2025* strategic plan (see *Appendix P*) includes specific goals associated with each focus area. Throughout FY2021, all County departments developed Departmental Business Plans, which connect each department's operations with the *Buncombe 2025* strategic plan. The business plans allow departments to focus on a longer-term planning window, along with improved monitoring and evaluation.

Economic Conditions

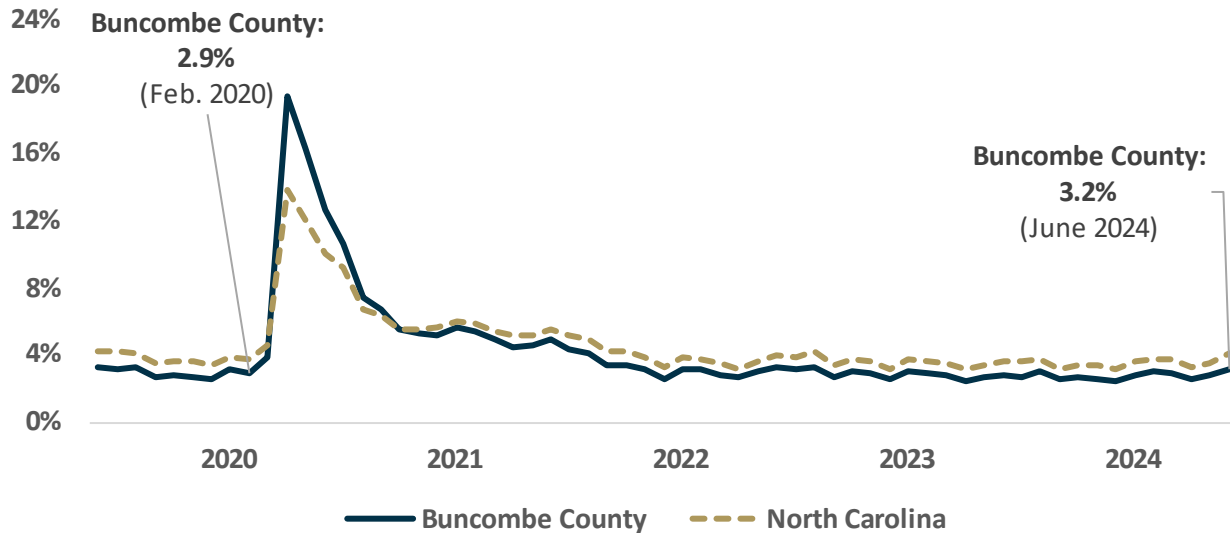
All financial forecasts include an element of uncertainty. The Budget Office included a degree of conservatism in all forecasts and was mindful of unpredictability throughout the FY2025 budget development process. This disciplined mindset assists County leadership in mitigating risk and helps maintain Buncombe County's long-term fiscal stability.

EMPLOYMENT

Since the beginning of 2022, the Buncombe County unemployment rate has stabilized around pre-pandemic levels, with a rate of 3.2% as of June 2024 compared to 2.9% in February 2020. The unemployment rate for the County has remained lower than that of North Carolina since

November 2020, following pre-pandemic trends. As of July 2024, Buncombe County has the second lowest unemployment rate of counties in the state.¹

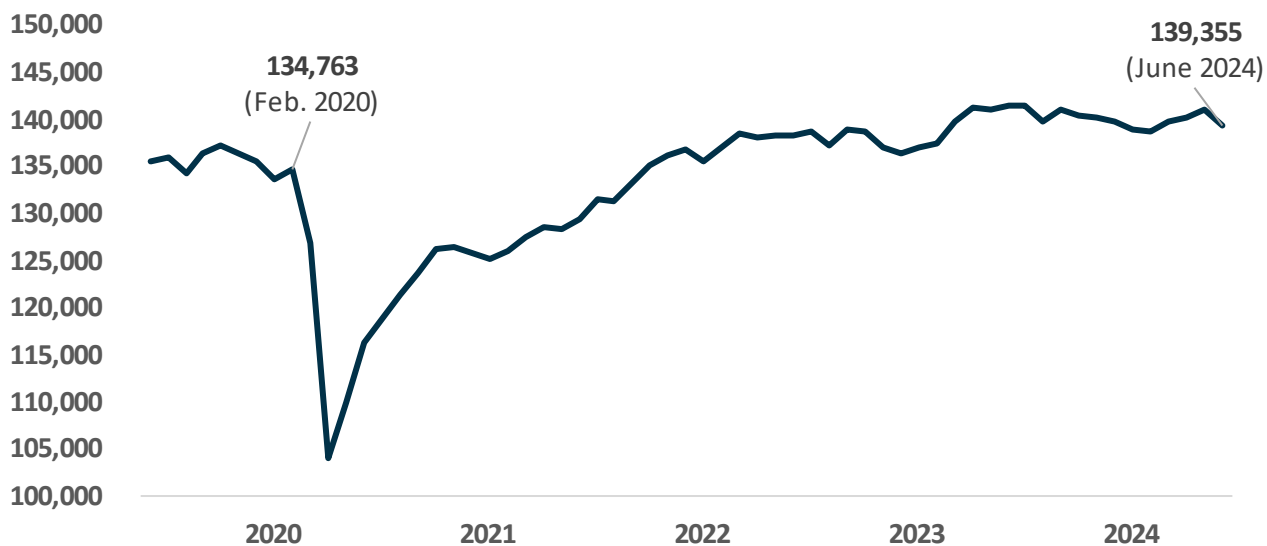
Figure 1. Unemployment Rate, Monthly, Past Five Years as of June 2024, Buncombe County and North Carolina



Source: U.S. Bureau of Labor Statistics, 2024.

The number of jobs in the County returned to and surpassed pre-pandemic levels. As of June 2024, the number of employed persons in the County is 139,355, which is slightly down from a peak of nearly 141,400 recorded in June 2023. However, the number of jobs in the County is still nearly 4,600 more than pre-pandemic levels.

Figure 2. Number of Employed Persons, Monthly, Past Five Years as of June 2024, Buncombe County



Source: U.S. Bureau of Labor Statistics, 2024.

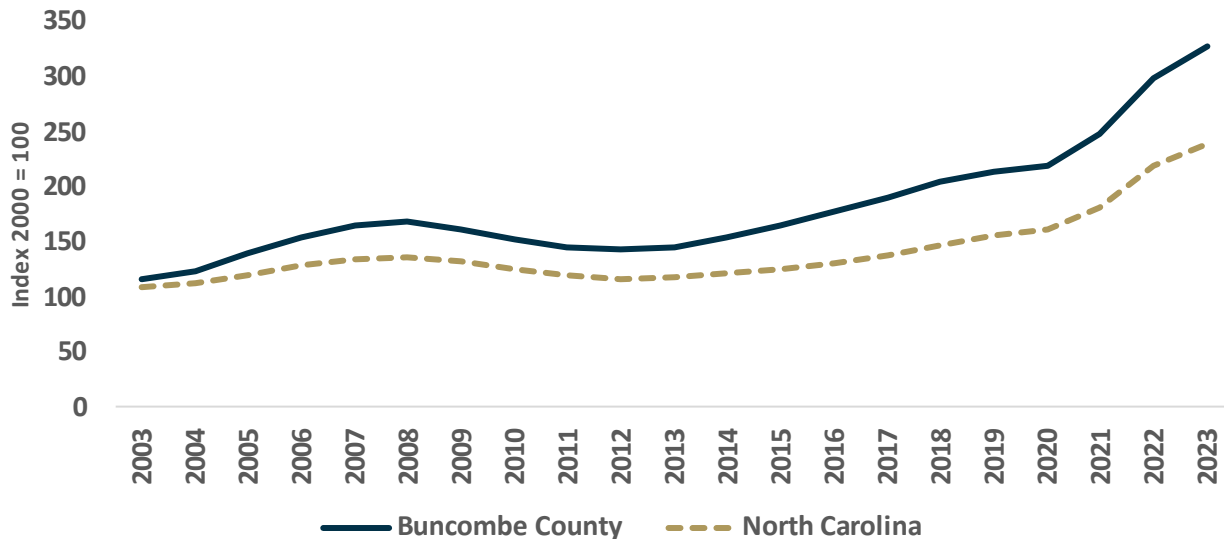
HOUSING

The *Buncombe 2025* strategic plan includes several goals associated with economic mobility and affordable housing, which in part, look to address a growing concern of increasing housing costs and low housing supply. The Federal Housing Finance Agency (FHFA) house price index for

¹ <https://analytics.nccommerce.com/NC-Today/Local-Unemployment-Rates.php>

Buncombe County grew 13% in 2021, 20% in 2022, and 10% in 2023, far above the ten-year annual average of 4% from 2011-2020. Since 2000, the FHFA house price index for Buncombe County has grown around 37% more than the FHFA house price index of North Carolina. The FHFA house price index is a broad measure of the movement of single-family house prices at a variety of geographic levels and tracks average price changes in sales or refinancings on the same properties. The below chart tracks the FHFA house price index growth for Buncombe County and the state based on an index value of 100 starting in 2000.

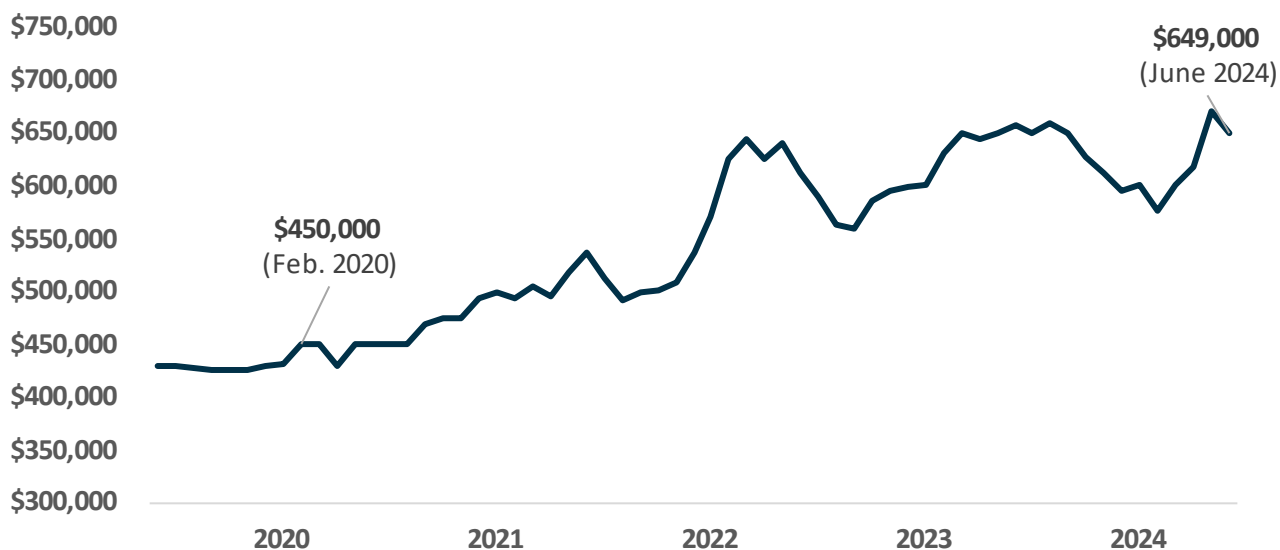
Figure 3. Federal Housing Finance Agency House Price Index, Annual, 2003-2023, Buncombe County and North Carolina



Source: U.S. Federal Housing Finance Agency, 2024.

Median listing prices for Buncombe County have risen significantly since the onset of the pandemic in early spring of 2020 but have somewhat stabilized in the last year or so around the \$600,000-\$650,000 range. As of June 2024, the median listing price in the County is around \$649,000, which is 1% less than the median listing price of around \$657,000 seen in June 2023.

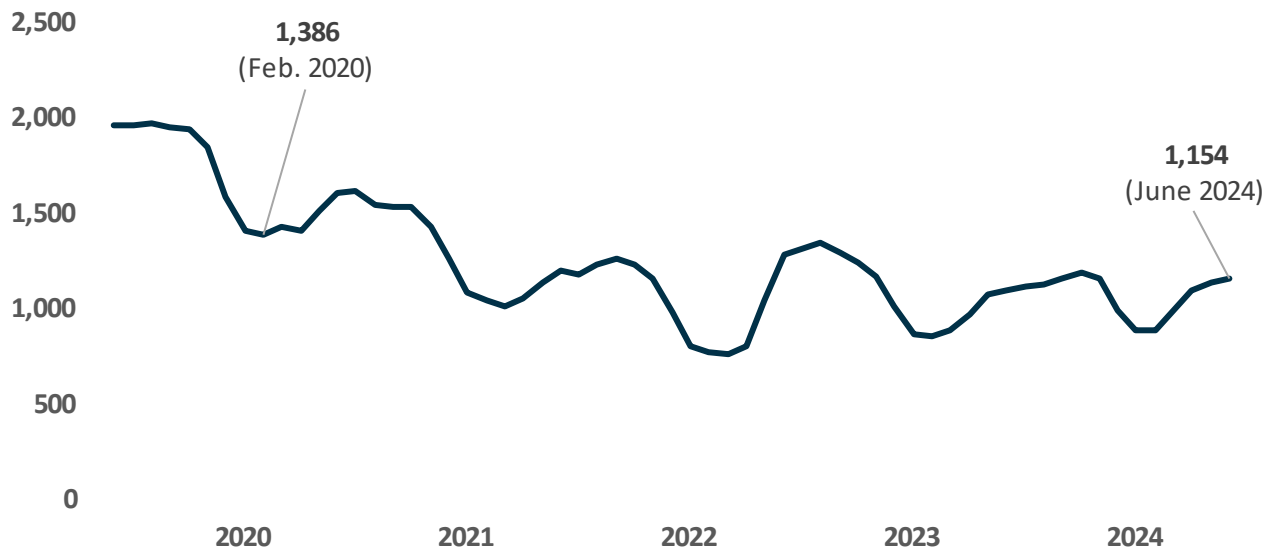
Figure 4. Median Listing Price, Monthly, Past Five Years as of June 2024, Buncombe County



Source: Realtor.com, 2024; Federal Reserve Bank of St. Louis, 2024.

Housing inventory has also fallen below pre-pandemic levels and has also somewhat stabilized in the last year or so, suggesting a new normal. The number of active listings in the County as of June 2024 is 1,154, which is very close to the number of active listings seen in June 2023 (1,097).

Figure 5. Active Listing Count, Monthly, Past Five Years as of June 2023, Buncombe County



Source: Realtor.com, 2023; Federal Reserve Bank of St. Louis, 2023.

Along with increasing housing costs and low housing supply, it is important to note that, as of 2022, 49.1% of Buncombe renters and 18.5% of Buncombe homeowners can be categorized as being housing cost burdened.² The U.S. Department of Housing and Urban Development defines cost-burdened households and individuals as those who pay 30% or more of their income for housing and who may have difficulty affording necessities such as food, clothing, transportation, and medical care.

INFLATION AND INTEREST RATES

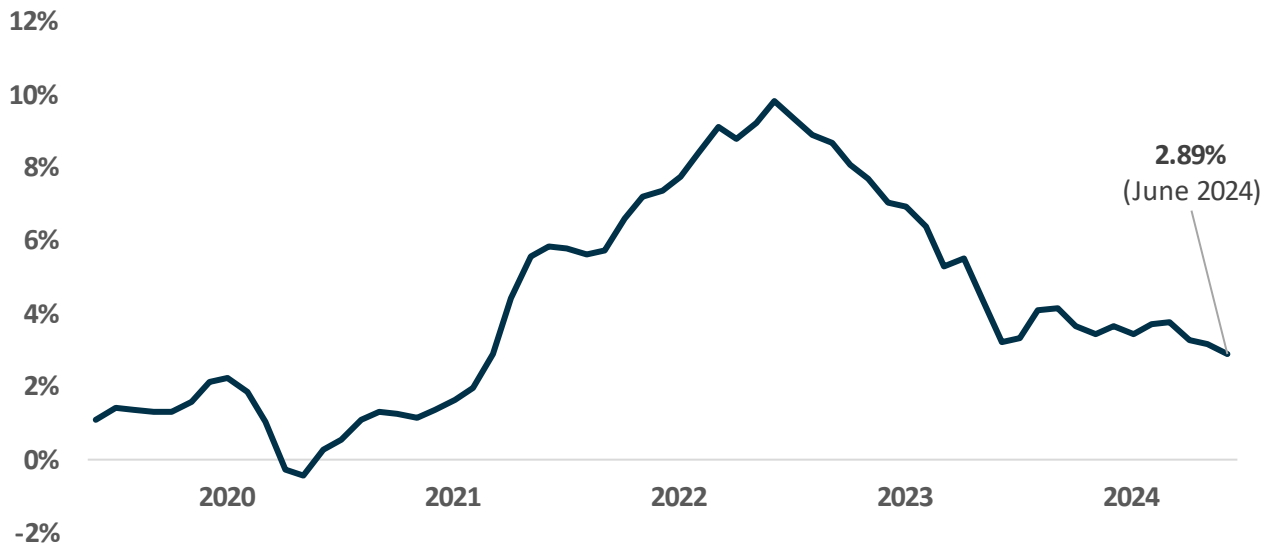
Inflation, driven by global shocks like the war in Ukraine and major supply chain disruptions and shortages, along with strong demand for goods from the re-opening of the economy peaked to a 40-year high in June 2022. In response to this significant inflation growth, the Federal Reserve began to raise interest rates to try to slow consumer activity and cool the economy down to its target inflation rate of 2%.

Inflation has significantly abated over the past two years and has steadily come down to around the 3% range over the past year, with the Consumer Price Index for All Urban Consumers in the South Region of the U.S. now at 2.89% in June 2024. As of August 2024, the Federal Reserve has continued to hold its policy interest rate, i.e., the federal funds rate, to a range of 5.25% to 5.50%, which it has held for a little over a year. At its July 2024 meeting, the Fed has signaled that a rate cut, or even multiple cuts could be coming soon and potentially as early in the fall of 2024.

High inflation in the years coming out of the pandemic was likely one contributing factor, among others such as federal stimulus dollars and changes to consumer behavior, to some of the high, double-digit County sales tax revenue growth seen in FY2021 and FY2022. As inflation growth has leveled off and consumer activity has also slowed, likely partially driven by the elevated interest rate environment, County sales tax growth has also slowed significantly in the last year and a half, which is discussed in further detail in the Financial Outlook section below.

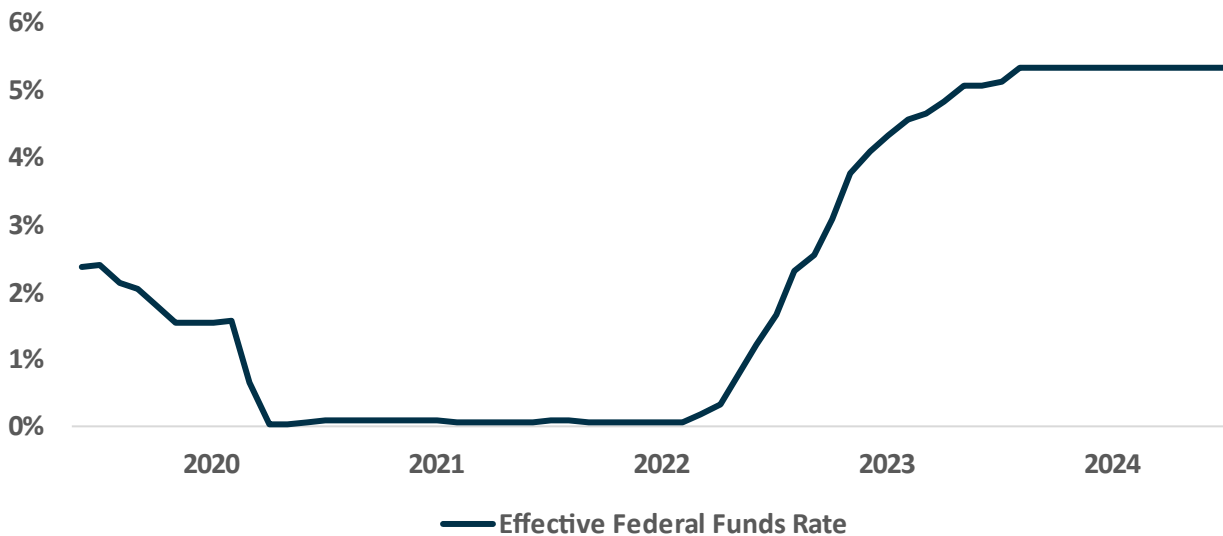
² U.S. Census Bureau; American Community Survey, 2022 ACS 5-Year Estimates, Tables B25070 & B25091

Figure 6. Annual Inflation Rate, Monthly, Past Five Years as of June 2024, CPI-U South Region



Source: U.S. Bureau of Labor Statistics, 2024.

Figure 7. Effective Federal Funds Rate, Monthly, Past Five Years as of July 2024



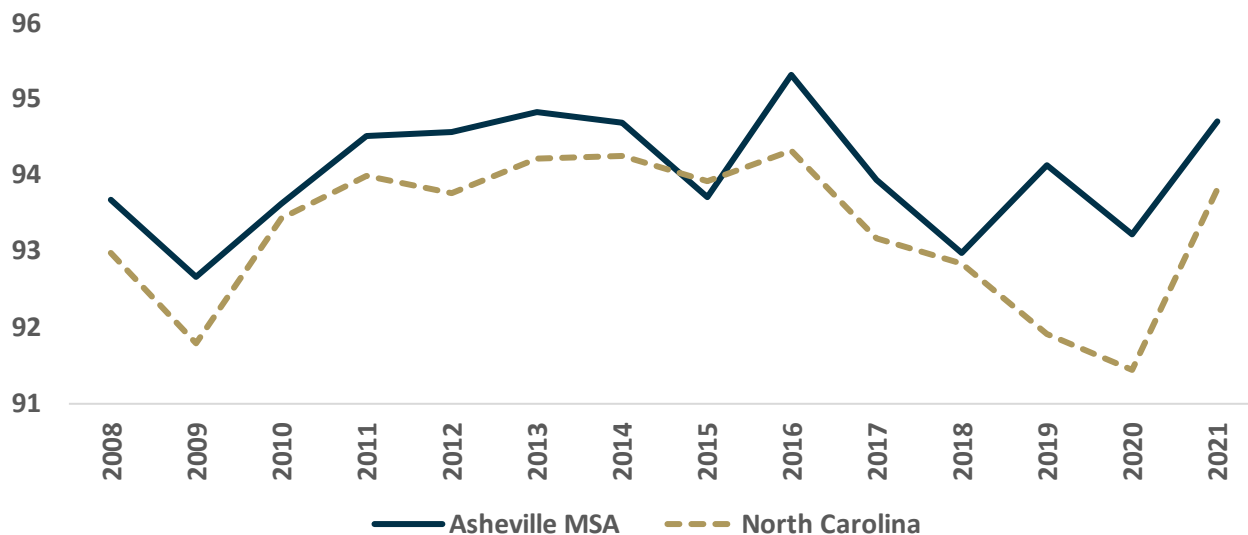
Source: U.S. Bureau of Labor Statistics, 2024.

The Budget Office will continue to keep a close eye on inflation and Federal Reserve monetary policy in FY2025.

COST OF LIVING

Looking at cost of living, as of 2022, the regional price parity, an indicator of the cost of living in a geographic region with a value of 100 representing the U.S. national average, of the Asheville Metropolitan Statistical Area (MSA) was 94.8 - less than the U.S. national average by 5.2%. As a note, the Asheville MSA includes Buncombe, Henderson, Madison, and Transylvania counties. North Carolina's regional price parity of 94.2 was also less than the U.S. national average. Comparing the two, the Asheville MSA has a higher cost of living than the NC average by 0.6 percentage points.

Figure 8. Regional Price Parity, Annual, 2008-2021, Asheville MSA and North Carolina



Source: U.S. Bureau of Economic Analysis, 2023.

Financial Forecast

Revenue Assumptions

Property Tax

With FY2025 being a non-reappraisal year, we anticipate moderate growth in the property tax base. The Buncombe County Tax Department completed the last reappraisal in 2021, with results reflected in the FY2022 General Fund budget and will be conduct the next reappraisal in 2025, with results to be reflected in the FY2026 General Fund budget. In the 2021 reappraisal, Countywide real property values increased by approximately 21% vs. 2017 reappraisal assessments, resulting in a revenue-neutral tax rate of 46.8 cents for Buncombe County compared to the FY2021 tax rate of 52.9 cents. In FY2022, the County tax rate was decreased by 4.1 cents to 48.8 cents, resulting in a tax rate 2 cents higher than the revenue-neutral tax rate of 46.8 cents. In FY2023, the tax rate was maintained at 48.8 cents and in FY2024, the tax rate was increased by 1 cent to 49.80 cents. For FY2025, the tax rate was increased by 1.96 cents to 51.76 cents.

In North Carolina, property taxes are the only major lever available to local governments to increase revenues to offset expenditures. Additionally, the County's next reappraisal will be conducted in 2025, which would be reflected in the FY2026 General Fund budget. The FY2025 General Fund budget proposes appropriating \$11,786,420 in fund balance, which, if spent, would result in the County falling below its policy of a minimum unrestricted fund balance equaling 15% of total expenditures. For financial projection purposes, it is assumed that the entire budgetary appropriation in FY2025 as well as in subsequent years will be fully spent; however, it should be noted that the County has not historically fully spent appropriated fund balance over the last several years.

Additionally, for projection purposes, property tax revenues in FY2026 are assumed to increase by the amount necessary for the County to achieve its target of 15% minimum unrestricted fund balance through a combination of increased property values and tax rate. Property tax revenue projections after FY2026 assume a constant tax rate and an increase in property values of around 4.2% annually, which is the average rate of property value growth during non-reappraisal years in the County over the last several years.

Sales Tax

After monthly sales tax growth averaging around 10% in the first half of FY2023, sales tax growth proceeded to enter an over year-long trend of low single-digit growth through May 2024, which is

the most recent month of collections. With one more month of collections due to be received for FY2024, the Budget Office is projecting sales tax growth of 2% in FY2024, around \$3.4M below what was budgeted for the year.

For FY2025, the Budget Office adjusted sales tax projections to account for the trend of slow growth and are only budgeting 2% growth on top of projections of FY2024 year-end sales tax revenue. With the potential of rate cuts coming in FY2025 and beyond, the financial outlook includes 5% growth in FY2026 as well as for the next three years, which is around the historical average over the last two decades.

Other Revenues

Intergovernmental revenue is expected to grow at 3.5% each year, based on recent trends. Sales and services revenue, other taxes and licenses revenue, and permits and fees revenue, are projected to grow at 8%, 9%, 8% each year, respectively, again based on recent trends. Miscellaneous revenue is expected to grow at 10% while investment earnings are expected to decline by 40% in FY2026 and FY2027, as well as 20% in FY2028 and FY2029 with the assumption of declining investment earning income in coming years with interest rates expected to come down after elevated levels in recent years.

Categorization & Structural Balance

Over the past several years, the Budget Office has continued to work with County management and the Board of Commissioners to emphasize the goal of achieving structural balance in the County's budget, whereby one-time revenues (including appropriated fund balance) do not exceed one-time expenditures. The County has focused on achieving structural balance both in the financial outlook, which projects the use of fund balance, and in practice, which historically shows a limited actual use of fund balance.

During the FY2025 budget development process, the Budget Office presented a summarized financial outlook (Figure 9) to County management and the Board of Commissioners. As shown in the column FY2025 Adopted, the FY2025 budget includes \$4.2 million in one-time expenditures but appropriates \$11.8 million in fund balance. This indicates the FY2025 adopted budget is not fully structurally balanced.

With the need to get back above the County's minimum unrestricted fund balance threshold of 15% as well as the expected revenue impacts from the 2025 reappraisal in FY2026, the FY2026 projection anticipates a \$12.0M contribution back to fund balance with \$5.8M in one-time expenditures. We project contributions to fund balance over the next three years after FY2026 around \$2-4M annually, along with one-time expenditure levels hovering around \$4-5M annually.

Figure 9. Buncombe County Summarized Financial Outlook

Category (millions of \$)	FY2023 Actual	FY2024 Amended	FY2024 Projected	FY2025 Adopted	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected
Expenditures	\$397.4	\$438.9	\$429.5	\$440.0	\$484.6	\$513.5	\$537.0	\$558.9
Recurring	\$386.3	\$427.2	\$421.7	\$435.8	\$478.9	\$508.0	\$531.6	\$554.9
Salaries and Benefits	\$166.4	\$185.0	\$183.6	\$199.1	\$217.0	\$225.6	\$234.6	\$243.9
Operating Expenditures	\$54.9	\$60.7	\$59.7	\$58.7	\$63.1	\$65.7	\$68.3	\$71.0
Education Support	\$108.6	\$121.5	\$121.5	\$126.5	\$141.7	\$148.7	\$156.2	\$164.0
Other Program Support	\$20.9	\$23.9	\$21.8	\$20.1	\$20.3	\$20.5	\$20.7	\$21.0
Debt Service	\$21.5	\$23.2	\$22.4	\$21.7	\$19.9	\$28.3	\$31.4	\$33.3
Transfers Out	\$14.0	\$12.9	\$12.8	\$9.7	\$12.8	\$12.9	\$13.0	\$13.0
Proposed Capital Reserve	\$0.0	\$0.0	\$0.0	\$0.0	\$4.0	\$6.2	\$7.5	\$8.7
One-time	\$9.3	\$11.7	\$7.7	\$4.2	\$5.8	\$5.5	\$5.4	\$4.1
Capital Fund Transfer Policy ¹	\$1.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Revenue	(\$400.0)	(\$414.4)	(\$418.1)	(\$428.3)	(\$496.6)	(\$516.8)	(\$539.4)	(\$563.4)
Property tax ²	(\$244.0)	(\$255.5)	(\$256.6)	(\$278.0)	(\$343.0)	(\$356.9)	(\$371.6)	(\$387.2)
All other revenue	(\$155.9)	(\$158.9)	(\$161.4)	(\$150.3)	(\$153.6)	(\$159.9)	(\$167.8)	(\$176.2)
Fund Balance Change³ (Budgetary Appropriation)	\$2.6	(\$24.5)	(\$11.4)	(\$11.8)	\$12.0	\$3.3	\$2.4	\$4.5
Fund Balance (% of Exp.)	21.7%	14.0%	17.4%	14.3%	15.5%	15.2%	15.0%	15.2%

¹ As of FY21, the County has adopted a policy that any unreserved, undesignated fund balance above 20% will be transferred to the County's Capital Projects Fund. For FY2024, no transfer is anticipated based on year-end FY2023 actuals.

² For financial projection purposes, property tax revenues in FY2026 are assumed to increase by the amount necessary for the County to achieve its target of 15% minimum unrestricted fund balance through a combination of increased property values and tax rate.

³ The financial outlook table above assumes all the budgetary appropriation for FY2025 - FY2029 is used. However, based on historical data, budgetary appropriation has not fully spent on an annual basis in recent years. The Budget Office maintains scenarios where budgetary appropriation for FY2025 - FY2029 remains unused or partially unused.

RECURRING - EXPENDITURE ASSUMPTIONS

The Foundational Recurring category reflects foundational expenditures that are recurring in nature. This includes employee salaries and benefits, operating expenditures, some program support, such as K-12 education funding, debt service, and recurring transfers out.

Salaries and Benefits. Salaries and benefit costs are primarily driven by cost-of-living adjustments (COLAs) as well as the financial impact of new positions added to the County workforce. Annual COLAs are based on the CPI-W. Recent COLAs included 4.89% in FY2025, 7.28% in FY2024, 4.69% in FY2023, and 1.45% in FY2022. Given the tight budget year in FY2025 and the expected revenue impacts from the 2025 reappraisal in FY2026, salaries and benefits costs are anticipated to grow at 8% in FY2026 due to anticipated expansions in personnel along with stabilizing CPI-W growth. In subsequent years after FY2026, salaries and benefits are anticipated to normalize to 4% growth, which has been the historical trend over the past several years.

Operating Expenditures. We will continue to evaluate current operating levels over the outlook period and assess for areas of necessary expansion or identify areas for savings. Operating expenditures can tend to fluctuate year to year based on certain operating cycles and the variability of items like utilities, fuel, and other supplies and equipment. Like positions, given the tight budget year in FY2025, with the FY2025 budget including a decline in operating costs compared to FY2024, and the expected revenue impacts from the 2025 reappraisal in FY2026, operating costs are anticipated to grow at 7.5%. In subsequent years after FY2026, operating costs are anticipated to normalize to 4% growth, which has also been the historical trend over the past several years.

Education Support. Education support consists of support given to Asheville City Schools and Buncombe County Schools as well as community college education at AB-Tech. Again, like salaries and operating, after a tight budget year in FY2025, we are projecting 12% annual growth in FY2026 for education support. After FY2026, we anticipated growth in education support stabilizing to 5% annually.

Other Program Support. Outside of education support, other program support expenditures primarily consist of Health and Human Services (HHS) programs. We project modest growth of 1.0% from FY2026 on, as these expenditures tend to be relatively stable year over year.

Debt Service. Debt is issued primarily to acquire or construct capital assets. Each year, the County prepares and adopts a 7-year Capital Improvement Program (CIP) to identify and establish an orderly plan to meet the County's infrastructure needs. The CIP also identifies all debt-funded projects and the related debt service impact covering at least five years. A closer look at General Fund Debt Service is presented in the *Debt Service section*. We are projecting a large increase in debt service costs starting in FY2027 and FY2028, given the projects on the County's 7-year CIP as well as projects from the County's Open Space and Housing GO bonds that were approved in November 2022.

Transfers Out – Recurring. There are several transfers that are recurring in nature: the annual contribution to the Mountain Mobility Transportation Fund, the annual transfer to the Reappraisal Reserve Fund, the annual transfer for early childhood education, the annual transfer for the Affordable Housing Services Program, the annual transfer for conservation easements, the annual transfer for economic development incentives, and the annual transfer for reparations. This financial outlook assumes that, after the tight budget year in FY2025, recurring transfers will return to the funding levels seen in FY2024.

Capital Reserve. Given increasing needs, to ensure funding for the County’s capital program and to aid in forecasting fiscal capacity, the County Finance Director is recommending a policy to establish a Capital Reserve Fund and/or a future Debt Service Fund. As outlined in discussions during the FY2025 budget planning process, the policy, as last proposed, would equal 120% of the annual General Fund debt obligation in the first year and grow from that baseline amount at a compounded rate between 2% and the annual reported change in CPI-U, in subsequent years. This transfer is not currently budgeted for in FY2025; however, at existing forecasted debt service levels, this would equate to an annual transfer of around \$4M from the General Fund in FY2026, \$6.2M in FY2027, \$7.5M in FY2028, and \$8.7M in FY2029.

FOUNDATIONAL ONE-TIME – EXPENDITURE ASSUMPTIONS

The Foundational One-Time category reflects foundational expenditures that are one-time in nature. This includes capital outlay, budgetary contingency, pay-as-you-go (PAYGO) funding for capital and IT projects, and other transfers. This section of the expenditure outlook reflects planned commitments in each category.

Capital outlay in this category includes vehicle purchases (total projected ~\$2.5 million per year) and building maintenance, or upgrades below the capital project threshold (total projected ~\$800,000 per year). Budgetary contingency is a budget account only, meaning the budgeted amounts are transferred prior to actual expense. PAYGO Capital reflects the planned PAYGO funding amounts for capital and IT projects, based on the 7-year CIP and the IT purchase plan, respectively. Other Transfers is projected at \$250,000 to reflect County grant matches or other one-time contributions.

Financial Projections

In addition to the financial outlook presented in the following schedule, the Budget Office maintains current budget year projections for each General Fund revenue source and department. These projections are reviewed and updated at least quarterly. The projections process allows the County to monitor activity throughout the fiscal year and identify items that are not in line with previous budget estimates or projections.

The ongoing review and analysis of budget, actuals, and projections allows early identification of potential problems as well as potential areas of savings. Financial projections, coupled with the financial outlook, are a core budget and management tool in Buncombe County. Given economic uncertainty going into FY2025, it will be particularly important for the Budget Office to monitor broad economic conditions as well as the County’s revenue and spending patterns over the course of this fiscal year.

General Fund Financial Outlook

	FY2023 Actual	FY2024 Amended	FY2024 Projected	FY2025 Adopted	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected
Expenditures								
<i>Recurring</i>								
Salaries & Benefits	\$164,431,587	\$183,064,407	\$183,614,104	\$199,135,379	\$215,066,209	\$223,668,858	\$232,615,612	\$241,920,236
OPEB	\$1,943,677	\$1,943,322	\$1,943,322	\$0	\$1,943,677	\$1,943,677	\$1,943,677	\$1,943,677
Operating Expenditures	\$54,890,369	\$60,729,528	\$57,719,961	\$58,733,360	\$63,138,362	\$65,663,896	\$68,290,452	\$71,022,070
Program Support	\$129,491,517	\$145,402,424	\$143,310,145	\$146,610,008	\$161,988,411	\$169,274,396	\$176,916,546	\$184,932,589
Debt	\$21,543,084	\$23,159,014	\$22,369,474	\$21,656,974	\$19,915,383	\$28,346,980	\$31,383,381	\$33,349,163
Transfers Out - Recurring	\$13,950,834	\$12,948,661	\$12,774,836	\$9,697,106	\$12,838,710	\$12,902,904	\$12,967,418	\$13,032,255
Proposed Capital Reserve	\$0	\$0	\$0	\$0	\$3,983,077	\$6,236,336	\$7,532,012	\$8,670,782
Subtotal: Recurring	\$386,251,067	\$427,247,356	\$421,731,841	\$435,832,827	\$478,873,828	\$508,037,047	\$531,649,099	\$554,870,773
<i>One-Time</i>								
Capital Outlay	\$8,972,394	\$9,923,915	\$6,787,889	\$3,398,580	\$3,300,000	\$3,300,000	\$3,300,000	\$3,300,000
Contingency	\$0	\$850,000	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
PAYGO Capital Projects	\$1,803,066	\$0	\$0	\$0	\$1,721,803	\$1,429,483	\$1,336,436	\$0
Other Transfers	\$339,643	\$894,663	\$939,955	\$293,828	\$250,000	\$250,000	\$250,000	\$250,000
Subtotal: One-time	\$11,115,103	\$11,668,578	\$7,727,844	\$4,192,408	\$5,771,803	\$5,479,483	\$5,386,436	\$4,050,000
Total Expenditures	\$397,366,170	\$438,915,934	\$429,459,686	\$440,025,235	\$484,645,631	\$513,516,530	\$537,035,535	\$558,920,773

Buncombe County

General Fund Financial Outlook

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	FY2023 Actual	FY2024 Amended	FY2024 Projected	FY2025 Adopted	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected
Revenue								
Property Tax	\$244,033,754	\$255,523,889	\$256,643,198	\$277,961,794	\$342,975,989	\$356,917,706	\$371,631,672	\$387,183,341
Sales Tax	\$44,650,927	\$48,946,195	\$45,578,872	\$46,629,466	\$48,960,939	\$51,408,986	\$53,979,436	\$56,678,407
Intergovernmental Rev.	\$50,774,356	\$53,987,641	\$48,324,609	\$48,818,728	\$50,527,383	\$52,295,842	\$54,126,196	\$56,020,613
Sales & Services	\$23,086,757	\$22,447,698	\$25,080,469	\$24,894,690	\$26,886,265	\$29,037,166	\$31,360,140	\$33,868,951
Other Taxes & Licenses	\$10,226,631	\$11,331,000	\$9,517,224	\$6,799,610	\$7,411,575	\$8,078,617	\$8,805,692	\$9,598,204
Permits & Fees	\$5,573,697	\$5,464,719	\$7,070,437	\$5,927,500	\$6,401,700	\$6,913,836	\$7,466,943	\$8,064,298
Other Financing Sources	\$8,435,519	\$9,617,180	\$7,619,429	\$5,030,318	\$5,130,318	\$5,230,318	\$5,330,318	\$5,430,318
Miscellaneous Income	\$6,337,326	\$3,463,533	\$4,919,493	\$1,743,265	\$1,917,592	\$2,109,351	\$2,320,286	\$2,552,314
Investment Earnings	\$6,852,840	\$950,000	\$10,540,205	\$6,500,000	\$3,900,000	\$2,340,000	\$1,872,000	\$1,497,600
Bond Proceeds	\$0	\$2,673,251	\$2,778,063	\$3,955,294	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
Total Revenue	\$399,971,808	\$414,405,106	\$418,071,998	\$428,260,665	\$496,611,761	\$516,831,822	\$539,392,682	\$563,394,048

Fund Balance

Beginning Unrestricted FB	\$91,860,077	\$86,069,018	\$86,069,018	\$74,681,330	\$62,916,760	\$74,882,891	\$78,198,182	\$80,555,330
Fund Balance Change (Budgetary Appropriation)	(\$5,791,059)	(\$24,510,828)	(\$11,387,688)	(\$11,764,570)	\$11,966,130	\$3,315,292	\$2,357,148	\$4,473,275
Ending Unrestricted FB	\$86,069,018	\$61,558,190	\$74,681,330	\$62,916,760	\$74,882,891	\$78,198,182	\$80,555,330	\$85,028,606

Ratios & Indicators

Gross Debt as a % of GF Exp.	5.65%	5.45%	5.38%	5.04%	4.24%	5.68%	6.01%	6.11%
Fund Balance %	21.7%	14.0%	17.4%	14.3%	15.5%	15.2%	15.0%	15.2%
Operations Ratio	1.01	0.94	0.97	0.97	1.02	1.01	1.00	1.01
Operations Ratio (adjusted for OFS & Transfers)	1.03	0.95	0.99	0.98	1.05	1.03	1.02	1.02

Notes:

- 1) The financial outlook table above assumes all of the budgetary appropriation for FY2025 - FY2029 is used. However, based on historical data, budgetary appropriation has not been used as depicted in the Executive Summary. The Budget Office maintains scenarios where budgetary appropriation for FY2025 - FY2029 remains unused.
- 2) Beginning and ending fund balance numbers above are for unrestricted fund balance. Fund balance analysis includes total fund balance.

Policies & Goals



Introduction

The following pages include bases and policies related to the budget and financial operations of Buncombe County Government. At times, these readings may be dense, but they are important to understand how the County operates.

Therefore, this introduction page serves as a quick summary over each of the aspects of the Policies & Goals section:

- *Basis of Accounting* describes the most fundamental accounting operation: when are revenues and expenditures actually recorded?
- *Basis of Budgeting* provides some background on statutory regulation of budget and which and how funds are accounted.
- *Operating Funds* details the types of funds accounted for in the budget.
- *Fund Structure* presents all of Buncombe County's funds and how they are categorized.
- *The Budget Process* walks through budget development, budget adoption, and the process used for making changes to the budget.
- *The Budget Calendar* shows the timeline for the budget process.
- *Fiscal Policies* summarizes and provides links to several organizational policies around budgeting and finance. More generally, the policy process includes the following actions:
 1. A new policy is requested or approved by the County Manager.
 2. The Policy Writer Team drafts the policy.
 3. The Equity & Inclusion Team reviews the policy with an equity lens.
 4. The Assistant County Managers share, discuss, and propose edits with their departments.
 5. The Policy Steering Committee reviews the draft, proposes edits, and votes for the draft to proceed.
 6. The Management Advisory Group reviews the policy and provides final approval.

Most policies are on a two-year review cycle, but some are annual.

Basis of Accounting

Basis of Accounting refers to the specific time at which revenues and expenditures (expenses) are recorded in the accounts and reported in the financial statements.

All funds of the County are accounted for during the year on the modified accrual basis of accounting in accordance with North Carolina General Statutes. Briefly, this means that obligations of the County are budgeted as expenditures in the accounting period, month or year, in which it occurs, but revenues are recognized only when they are measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means the amount is collectible within the current month/year or soon enough thereafter to be used to pay liabilities of that same month/year. Exceptions to this form of accounting are unmatured principal and interest on long term debt that are recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated. The General Fund, Special Revenue Funds, and Custodial Funds are presented in the financial statements on this same basis. (The General Fund is used to account for transactions of the governmental unit and Custodial Funds are used to account for entities or other agencies outside the County for which the County collects or holds funds.)

The County considers certain revenues available if they are collected within 60 days after year-end. Property taxes not collected within 60 days after June 30 are not recorded as revenue because the amount is not considered to be an available resource to finance the operations of the current year. Sales taxes, collected and held by the State at year-end on behalf of the County, are recognized as revenue. Intangible taxes and other intergovernmental revenues, and sales and services are not susceptible to being recorded when earned because generally they are not measurable until received in cash. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been satisfied.

The Enterprise Funds, i.e. Solid Waste Disposal Fund, and Insurance Internal Service Fund are presented on the accrual basis of accounting. Under this basis, revenues are recognized in the accounting period when earned, regardless of when the cash from these revenues is received; and expenses are recognized in the period when incurred, instead of when they are paid. The Enterprise Funds are funds that account for the acquisition, operation and maintenance of governmental facilities and services which are entirely or predominantly self-supporting by user charges. The Internal Service Fund accounts for goods or services provided to other departments on a cost-reimbursement basis.

Basis of Budgeting

Budgets are adopted as required by State Statute. An annual budget ordinance is adopted for the General, Special Revenue, Opioid Settlement, Internal Service, and Enterprise Funds. The General Fund is where all the transactions of the County that are not required to be accounted for elsewhere are recorded. The Special Revenue Funds account for revenues that must be spent for a specific purpose. All annual appropriations lapse at fiscal year-end.

Project ordinances spanning more than one year are adopted for the Grant Project Fund and Capital Project Funds; where expenditures for multi-year grants/projects and infrastructure and facilities are accounted for.

Both the annual and project budgets are prepared using the modified accrual basis of accounting, which is consistent with the accounting system used to record transactions. Under this method, revenues are recognized when they become both “measurable” and “available” to finance expenditures of the current period. Expenditures are recognized when the liability is incurred in most cases.

Expenditures are accounted for at three levels. The functional level represents a group of departments with the same or similar purpose, e.g. public safety. The departmental level represents the budget for each department as a standalone entity. The object level is each line item within the department’s budget. Expenditures may not legally exceed appropriations at the functional level for the General Fund, at the departmental level for the Special Revenue and Enterprise Funds, and at the object level for the Capital Projects and Grants Funds.

The County utilizes the encumbrance method of accounting, as required by State Statute. An encumbrance is an amount of money committed and set aside, but not yet expended, for the purchase of a specific good or service. Encumbrances outstanding at year-end represent the estimated amounts of the expenditures ultimately to result if unperformed purchase orders and other contracts in process at year-end are completed. All unexpended annual budget appropriations lapse at year-end. Encumbrances outstanding at year-end are reported as part of fund balances since they do not constitute expenditures or liabilities. The subsequent year’s appropriations provide authority to complete these transactions. Encumbrances at year-end in funds that are budgeted on a multi-year project basis automatically carry forward to the next fiscal year along with their related appropriations and are not subject to annual cancellation and reappropriation.

Operating Funds

All of the funds described below have been subject to the budget process and all appropriations have been approved by the Board of Commissioners and they are included in the County's budget ordinance.

General Fund

The General Fund is the main operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. This fund receives the major portion of ad valorem tax revenues, local option sales tax, federal and state shared revenues, licenses, permits and fees. The major operating activities include: public safety, economic and physical development, human services, education, debt service, and general government service functions. The Commissioners annually adopt appropriations for this fund.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Commissioners annually adopt appropriations for these funds. Buncombe County maintains 12 Special Revenue Funds:

Register of Deeds Automation
Register of Deeds Trust
Occupancy Tax
911/Emergency Telephone System
Special Taxing Districts
Opioid Settlement
Transportation
Sheriff Forfeitures
School Fines & Forfeitures
Project Development Fund (PDF) Woodfin Downtown
Social Services/Representative Payee
Tax Reappraisal Fund

Internal Service Fund

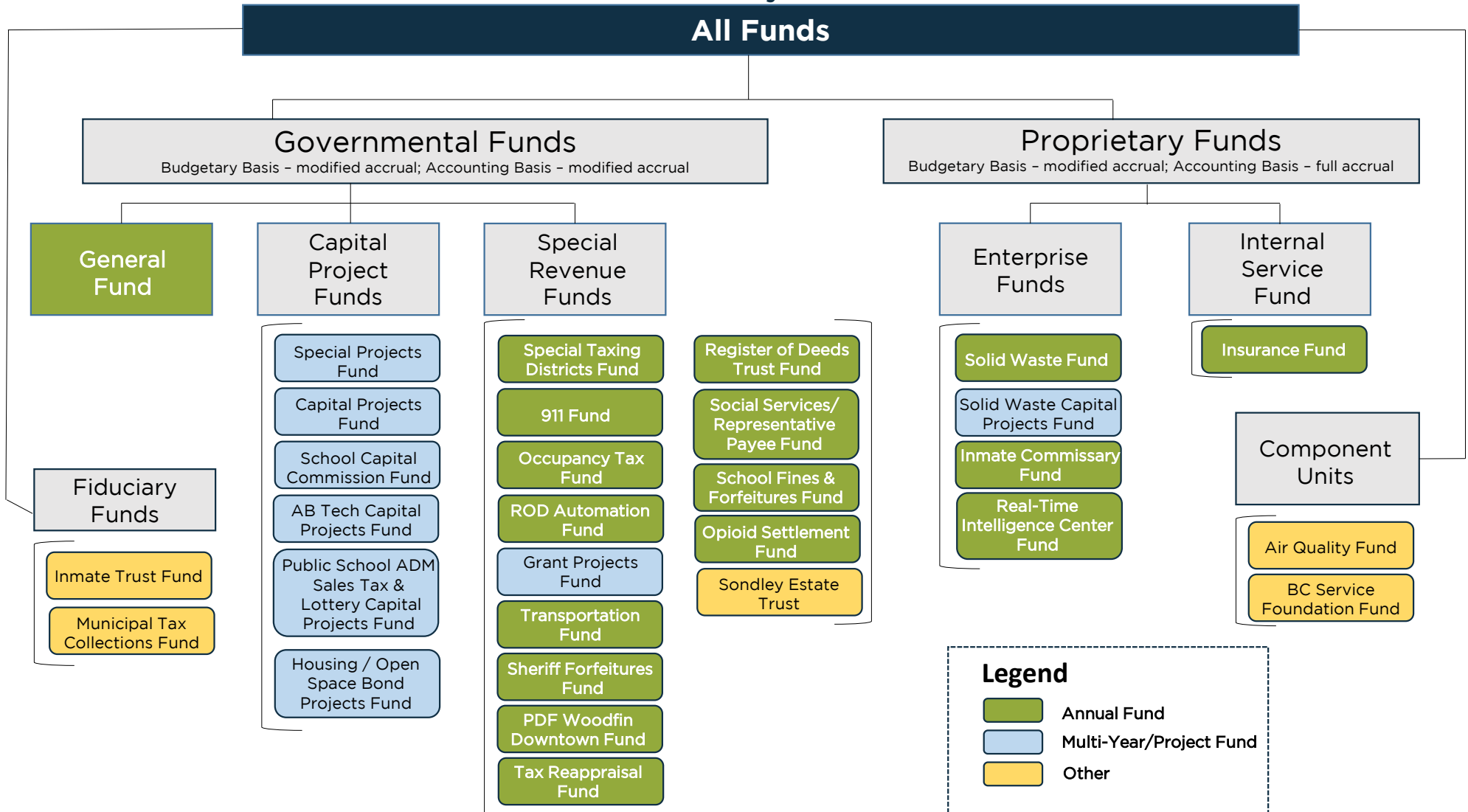
Internal Service Funds are used to account for the financing of goods or services by one department or agency to other departments or agencies of the County on a cost reimbursement basis. The Insurance Fund is used to account for the activities of the County's health and dental insurance plans for County employees. Also included in the Insurance Fund is all activity for worker's compensation, property, professional liability, and general liability premiums and claims. The Commissioners annually adopt appropriations for this fund.

Enterprise Funds

The Enterprise Funds are used to 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 costs of providing services to the general public be recovered primarily through user charges. The Commissioners annually adopt appropriations for these funds. Buncombe County has three Enterprise Funds:

Solid Waste
Inmate Commissary & Welfare
Real-Time Intelligence Center

Buncombe County Fund Structure



The Budget Process

Buncombe County operates under an annual balanced budget ordinance as required by North Carolina State Statutes. This means that the sum of estimated net revenues and appropriated fund balance in each fund will be equal to appropriations in that fund. State Statutes also require that the County operate on a fiscal year beginning July 1 and ending on June 30.

Budget Development

Budgets are developed on a departmental basis by expenditure function within a fund. The budgets display all of the County financial operations including funding for various agencies outside of the County's organizational structure.

The Budget Office initially compiles all personnel information including projected wages and benefits for the upcoming budget year. This information is reviewed by budget personnel and departments and changes are made as needed. For FY2025, budget staff led department budget submitters through training in developing and submitting budget requests as well as in using assorted tools developed by budget staff and met one-on-one with departments to address any specific needs. Departments submitted new position requests and reclassifications, expansion items and justifications, capital requests, and, ultimately, full budget requests using the County's web-based enterprise resource planning application and its budget-related software extension. These requests were reviewed by budget personnel and County leadership. Additional information was gathered as necessary. Finally, based on historical spending, the Budget Office requested departments to review spending plans with targeted reductions. These targets were department specific and the goal was to stay close to base budget, which was FY2023 actuals. Reductions were provided, however departmental reductions were not sufficient and there were still hard decisions to make. Commissioners ultimately made additional reductions in other areas resulting in a balanced budget that moved forward to adoption.

The Buncombe County Capital Improvement Plan (CIP) is also reviewed during the budget process. The CIP is reviewed early in the budget process in order to incorporate budget for any associated operating and debt service costs related to capital projects. More information on the CIP is located in the *Capital Improvement Plan section* and *Appendix O*.

The budget calendar also provides a deeper look into the FY2025 budget planning process. The budget calendar presented is developed prior to the budget process and serves as a tentative plan during budget development.

Adoption of Annual Budget Ordinance

The annual balanced budget is submitted to the Board of Commissioners by June 1. A public hearing on the budget is held in the middle of June with an expected budget adoption by June 30. In accordance with North Carolina Statutes, the governing board shall adopt a budget not earlier than ten days after the budget is presented to the Board and not later than July 1. The FY2025 Recommended Budget along with the Budget Message was provided to the Board of Commissioners on May 21, 2024, and a Public Hearing was held June 4, 2024. The Buncombe County Board of Commissioners adopted the FY2025 budget ordinance on June 18, 2024.

Amendments to Annual Budget Ordinance

➤ Budget Transfers

The County Manager is authorized by the budget ordinance to transfer appropriations between functional areas within a fund up to \$75,000 per expenditure with notification of the transfer being provided to the governing board at their next regularly scheduled meeting. Any revisions that change functional appropriations by more than \$75,000 per expenditure must be approved by the governing board. The Budget Officer may approve line item transfers within a functional area upon requests by County departments. Line-item and function transfers do not alter the total expenditures of a fund.

➤ Budget Amendments

Budget amendments alter the total expenditures of a fund and are completed throughout the fiscal year as necessary. The receipt of special revenues (grants, forfeiture revenues, etc.), interfund activity, and other program/project changes are a few instances when budget amendments may be necessary. All budget amendments are required to be approved by the governing board.

No amendment may increase or reduce a property tax levy or in any manner alter a property taxpayer's liability.

FY2025 Buncombe County Budget Calendar

Date	Budget Procedure	Action By:
Late August	FY2025 Capital Planning and Information Technology Governance Cycle – shared with Dept. heads <ul style="list-style-type: none"> Personnel request process reviewed Vehicle/Fleet request process reviewed <i>Information and Instructions to Departments following meeting</i>	Budget Information Technology Departments
Last week of August/ first week of September	Capital form and ITGC submissions training provided by Budget & IT	Budget Information Technology Departments
September 22	<ul style="list-style-type: none"> Information Technology Requests Due 	Information Technology Governance Team Departments
September 29	Budget Kickoff at Dept Head Meeting: <ul style="list-style-type: none"> Operating Budget dev. begin - Depts. notified Budget Planning Discussions begin Contract Administrators/Monitors begin budget planning with vendors 	Departments County Manager Budget Contract Administrators/Monitors
October 19 (at Fire Chiefs Meeting)	<ul style="list-style-type: none"> FY2025 Budget timeline review with Fire Districts 	Emergency Services Budget Fire Chiefs
October 27	Personnel requests entered in Workday	Departments
November 17	<ul style="list-style-type: none"> Capital requests due Vehicle requests due 	Departments
November 30	Board of Commissioners Budget Retreat	Budget County Manager Board of Commissioners
December/January	<ul style="list-style-type: none"> Technical Training offered to departments on Adaptive Budgeting software Software available for budget entry 	Budget Department Heads and support
December 1-31	FY25 Salary and wage reports created in Workday Adaptive	Budget
December 18	Early Childhood Education, Isaac Coleman, Strategic Partnership and Tipping Point Grant open	Strategic Partnerships Department Community organizations
Sept. 25 – Feb. 26	Compilation and Analysis of Capital and IT Requests	Budget Capital and IT Projects Review Teams
October– Feb	Review of Health, Employment, Property & Casualty Insurance Fund- Determination of Budgetary costs	County Manager Budget Benefits & Risk/HR

January-February	Department Director conversations with Assistant County Managers	Assistant County Managers Departments Budget
January 24	Adaptive Office Hours	Budget
January 15	Consumer Price Index Data Released – Salary and Wage Projections Updated	Budget
January 26	Budget requests due in Workday Adaptive by departments	County Departments
January 31-March	Initial review of departmental operating requests	Budget
February	Check-in meetings with Schools and Budget	Schools Budget
February 9	Early Childhood Education, Isaac Coleman, Strategic Partnership and Tipping Point Grant applications due	Community Agencies
February	Departmental Submitted Line-Item budgets available for Leadership Review	Budget
March 5	Property tax base and collection rate estimates due to Budget	Tax Assessment and Collection
	Sales tax estimates due	Budget
	Position Classification and Pay Plan due from HR	HR
March 14	Departmental Presentations to County Manager	County Manager Assistant County Managers Departments Budget
March 15	<ul style="list-style-type: none"> General Fund Growth Rate Calculation Revenue estimates sent to outside agencies 	Budget
March 26	BOC Budget Work session - FY2025 First Pass Budget	Budget County Manager Board of Commissioners
Mid-April	Education budgets due	Public schools & ABTCC
April	Fund balance projections reviewed for FY2024	Budget and Finance
	Updated property tax estimates provided	Tax
	Updated revenue projections provided	Budget, Finance, Directors
April 19	Fire District Budgets/CIPs due to County	Fire Districts
April 23 BOC Work Session	<ul style="list-style-type: none"> FY2024 Year-end projection FY2025 Second Pass Revenues and Expenditures FY2025 Proposed Fee Schedule 	Budget County Manager Board of Commissioners
April 26	Early Childhood Education, Isaac Coleman, JCPC, Community Recreation Grants, Affordable Housing, Strategic Partnership, HCCBG, and Tipping Point Grant applications due to Budget Office	Recreation Services HHS Strategic Partnership Department Committees Budget
Week of April 22	Education Meeting (Follow up budget planning discussions)	County Manager Budget School systems
	Fire District Meeting (Follow up budget planning discussions)	County Manager Budget Fire Districts

May 9 BOC Work Session	<ul style="list-style-type: none"> • Fire District presentations • Education presentations • FY2025 Budget changes since April 25th • FY2025 Position Classification and Pay Plan 	Budget County Manager Board of Commissioners Fire Districts Education partners
May 21	Budget Message	County Manager Budget Board of Commissioners
June 4	Public Hearing on the budget	County Manager Budget Board of Commissioners Public
June 18	Budget adoption	Board of Commissioners

The budget calendar is developed prior to the budget process and serves as a tentative plan during budget development.

Fiscal Policies

Adopted by Commissioners June 18, 1996 and Revised Through December, 17, 2020

Revenue Policy

As directed by Management the County shall project revenues biannually updating the projections annually.

Recreational programs shall be funded by user fees for all programs for which it is practical to charge.

Building Inspections and Permits and Soil Erosion shall be fully funded through user fees in the form of building permits, inspections and plan review fees. These fees shall represent 100% of direct costs.

The direct costs of Environmental Health Programs, except for state mandated inspections, shall be fully funded through user fees for permits.

Direct EMS costs shall be funded to the maximum extent possible.

The average daily cost of housing federal prisoners shall be calculated by the Sheriff's Department, approved by the Finance Director, and reported to the U.S. Marshal to establish an updated reimbursement rate at regular intervals as deemed appropriate by the Sheriff and Finance Director.

All Enterprise Funds shall be totally self-supporting.

State and federal funds available for operating expenses and capital outlay shall be aggressively sought.

The County shall consider market rates and charges levied by other public and private organizations for similar services in establishing tax rates, fees, and charges.

Capital Improvement Policy

(Revised 12-17-20; *Appendix F*)

The Capital Improvement Policy defines capital projects and establishes the process for adopting and amending the County's five-year Capital Improvement Plan (CIP).

The scope of this policy includes all capital projects accounted for in Buncombe County's general fund, enterprise funds and other components. School capital is managed by the appropriate jurisdiction and is not within the scope of this policy.

Accounting Policy

The County shall establish and maintain the accounting system according to the generally accepted principles and standards of the Government Finance Officers Association and the National Committee on Governmental Accounting.

Full disclosure shall be provided in financial statements and bond representations.

Financial systems shall be maintained to monitor expenditures and revenues on a monthly basis with a thorough analysis and adjustment (if required) at mid-year.

The Finance Department shall review and recommend improvements in billing and collections procedures to enhance the collection of delinquent revenues on an annual basis.

Debt Policy

(Revised 11-15-16; *Appendix D*)

Long-term debt shall not be used to finance ongoing operational expenses.

Long-term debt will not be amortized for a period beyond the life of the asset it is financing.

The net direct debt shall not exceed 3% of the assessed valuation of the taxable property of the County.

Net direct debt service cannot exceed 18% of total Governmental Fund expenditures.

The County shall maintain a payout ratio of at least 65% of all outstanding principal in ten years and will maintain a minimum payout ratio of 55% or better.

Description	Policy Requirement	Current Status
Net direct debt as a % of assessed valuation	Less than 3%	0.77% (FY24 Estimate)
Net direct debt service as a % of Governmental Fund Expenditures	Less than 18%	8.01% (FY24 Estimate)
Payout of net direct debt principal	55% min., 65% desired	81.18% (FY24 Estimate)

Operating Budget Policy

Current operating revenues, operating transfers into the General Fund, and appropriated fund balance shall be sufficient to support current operating expenditures, including debt service.

Debt or bond financing shall not be used to finance current expenditures.

The County shall focus on holding net County costs of operations steady and aggressively pursue non-tax funding to add or expand programs. The County shall focus on shifting recurring capital costs to routine operating costs and ensuring that departments have current/safe equipment to provide services.

The County will endeavor to purchase facilities and move them from leased space to reduce long-run facility costs.

As directed by Management, the County shall prepare financial forecasts that will include projections of annual growth plus allowances for operating costs of new capital facilities.

The County shall integrate performance measures with the annual budget.

Fleet Policy

(See related policy: *Appendix L*)

County departments must justify the need for a County-owned vehicle. The cost-benefit of paying an employee mileage for use of a personal vehicle versus use of a County-owned vehicle must be documented. Evaluation of the ongoing need for County-owned vehicles assigned to a department will be made on an annual basis before bidding new County vehicles.

Fleet management will perform a vehicle utilization analysis annually to ensure budgetary alignment. Staff will use available data to identify vehicles that are underutilized by miles or hours of operation. This analysis will include a comparison between the total cost of ownership for a vehicle compared to the actual usage. Fleet Management will collaborate with departments to determine whether vehicles should be reassigned to other areas of need or eliminated from the fleet completely.

Public Safety and special use vehicles required for a specific job will be considered based on need, usage, and cost-benefits over the life of the vehicle.

General Fund Balance Policy

(Revised 08-04-20; *Appendix C*)

The North Carolina State Treasurer recommends a minimum unallocated general fund balance of eight percent (8%). However, the County policy is more restrictive, requiring a minimum unallocated general fund balance of between fifteen percent (15%) and twenty percent (20%) of the total actual expenditures and transfers. The minimum requirement will be reviewed by the Finance Director as changes in economic conditions occur, new legislation is enacted or revenue sources change. Fund balance appropriated will not exceed an amount management can reasonably expect to save during the year. If fund balance is appropriated to balance the following year's budget in an amount that, if spent, would reduce the percentage below fifteen percent (15%), an explanation of the circumstances of the utilization and a plan to save or replenish the fund balance will be included in the transmittal letter of the Annual Comprehensive Financial Report (ACFR).

Upon completion of the annual audit of County finances, any unreserved, undesignated fund balance above twenty percent (20%) will be transferred to the County Capital Projects Fund. The County Capital Projects Fund shall be used for one-time capital expenditures. The fund may also be used for prepayment of debt, upon recommendation by the County Finance Director and approval of the County Manager, to reduce the county's outstanding debt or to pay down debt with high interest rates. The Board of County Commissioners will be notified of any prepayment of debt.

Description	Policy Requirement	Current Status
GF Unallocated Fund Balance	At Least 15%	17.4% (FY24 Estimated)

Investment Policy

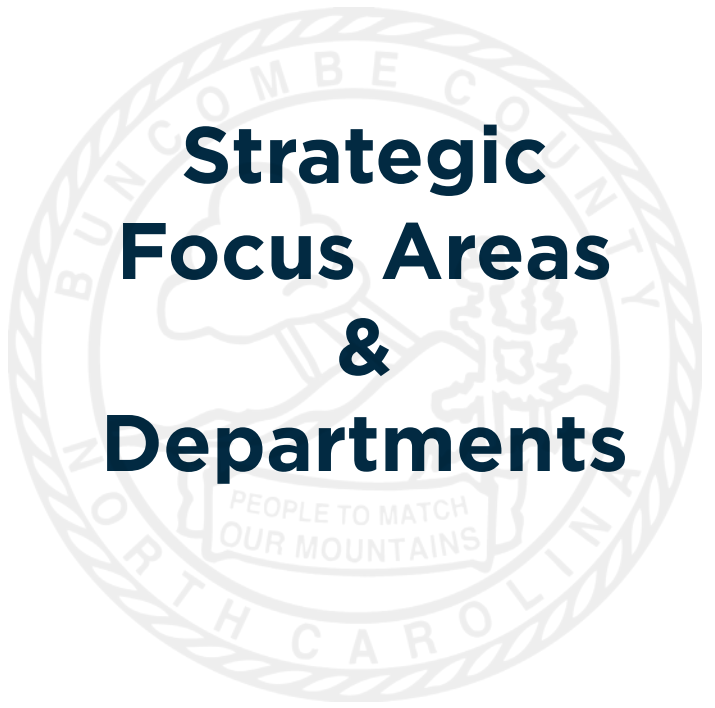
(Adopted 05-19-20; *Appendix E*)

The County's investment program will focus on three objectives—safety, liquidity, and yield, with safety being the top priority.

Investment types are limited to those permitted by the investment policy although others are authorized by NC General Statute 159-30(c).

Investments will be diversified by security type and institution and not exceed maturities of three years unless specific authority is given to exceed. To the extent possible, the County will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the County will not directly invest in securities maturing more than two (2) years from the date of purchase. The Finance Director shall determine what the appropriate average weighted maturity of the portfolio shall be.

Strategic Focus Areas & Departments



Buncombe 2025

On May 5th, 2020, the Buncombe 2025 Strategic Plan was adopted, establishing a new vision for Buncombe County (*Appendix P*). Buncombe 2025 includes four community focus areas and three foundational focus areas (shown below). The following page shows a summary including the vision, values, focus areas, and tier 1 goals of Buncombe 2025.

Wrapping up Buncombe 2025

Staff has worked over the last 4+ years on completing goals contained in departmental business plans which meet the overarching, Buncombe 2025 tier 1 goals and community needs. The County's Strategy and Innovation department is currently leading Commissioners through creating the next iteration of the Plan - Buncombe 2030 as well as leading departments through creating updating business plans that will support the goals of Buncombe 2030.

To view the depth of departmental work, please visit the [Buncombe County Strategic Plan Website](#).

The subsequent pages provide an overview of each department and fund's budget, goals, and initiatives. Departmental performance measures for each Buncombe 2025 plan year are included in Appendix Q.



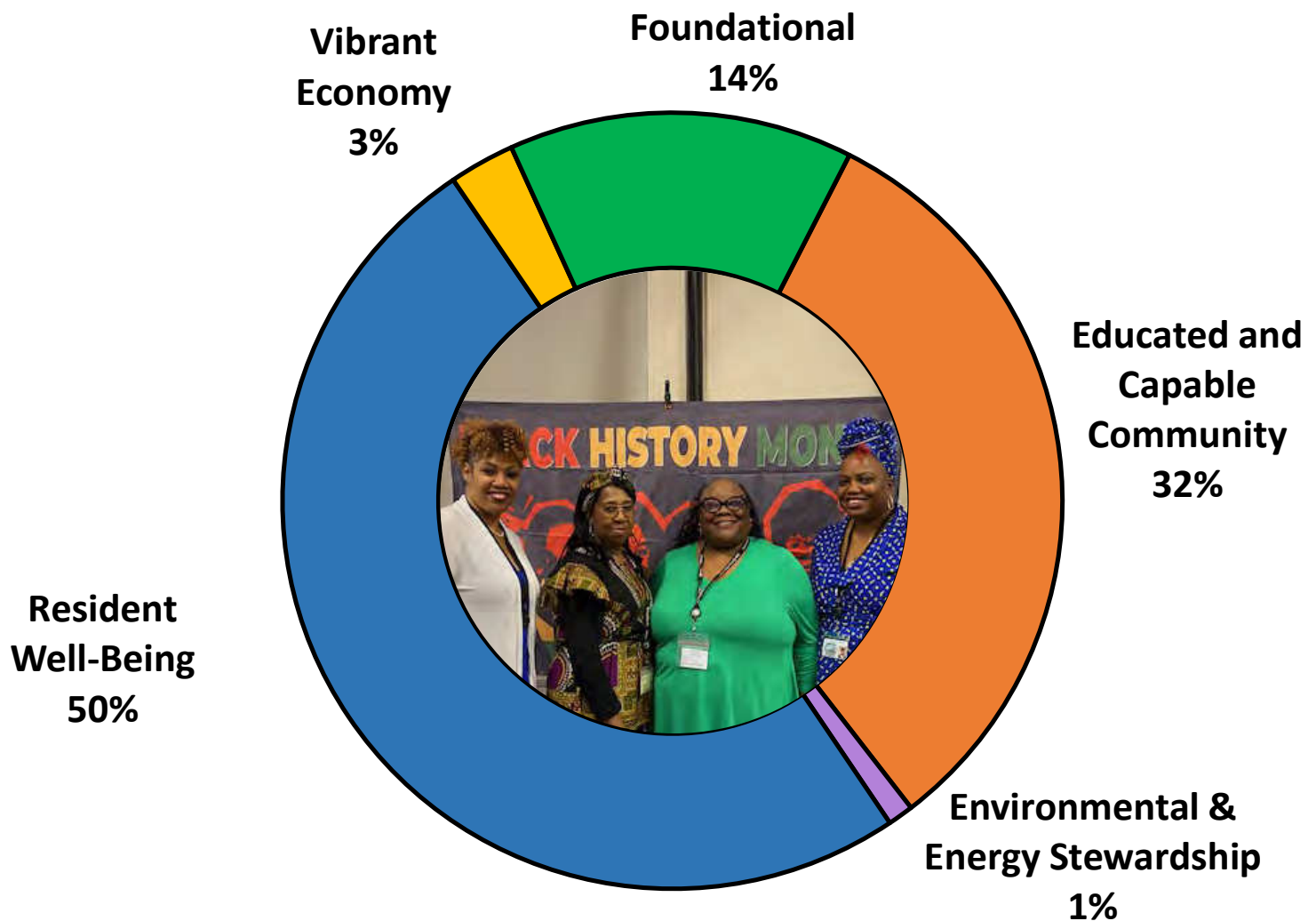


General Fund



Budget by Focus Area

As has been the case for the past four years, the FY2025 budget intends to further the goals of the 2025 Strategic Plan. During budget planning, departments and the Budget Office are able to designate expenditures at the line-item level to the focus areas of the Strategic Plan. This assists the County in guiding future budgetary decisions that continue the progress of its goals and initiatives and will continue to do so as we begin the next five-year plan.



General Fund Cost Center Budgets

On the following pages you will find a brief overview description of each General Fund cost center, a table which includes actuals or budget for FY2022 through FY2025, and which tier 1 strategic focus area the cost center aligns with.

Please note - In the tables, you will find that for the fiscal years showing budgets, the revenue category “General Revenues”, has been used to show a balanced budget. Actuals columns only show actuals for the cost center and do not use the “General Revenues” revenue category to balance the actuals.



Budget

Overview

The Budget department works closely with the County Manager in developing and administering the County's annual and capital budgets, performing program evaluations, and ensuring compliance with applicable policies, laws, and standard accepted budgetary controls and practices. Budget also leads the coordination of the annual budget process, Capital Improvement Plan development, and performs analytical and policy guidance functions for purposes of evaluating requests, forecasting financial trends for revenues and expenditures, and making recommendations to the Budget Officer.

Budget

Budget	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	797,282	675,189	761,521	811,135
Operating Expenditures	21,624	16,496	16,536	14,132
TOTAL:	818,906	691,685	778,057	825,267
Revenues:				
General Revenues			778,057	825,267
TOTAL:			778,057	825,267

Tier 1 Focus Areas & Goals

- Operational Excellence
 - Foster an internal business culture focused on continuous improvement
- Resources
 - Optimize funding and partnerships



**OPERATIONAL
EXCELLENCE**



RESOURCES

Community Engagement

Overview

Community Engagement, part of the Community and Public Engagement Department (CAPE), serves as a liaison between the County and community to create opportunities for Buncombe County residents to guide critical County decisions. Community Engagement supports efforts to increase equity, inclusion, and resiliency within Buncombe County and the community through multiple outreach events like the Community Engagement Markets.

Budget

Community Engagement	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	297,728	347,004	369,141	387,698
Operating Expenditures	280,223	308,501	310,504	334,488
TOTAL:	577,951	655,505	679,645	722,186
Revenues:				
General Revenues			679,645	722,186
TOTAL:			679,645	722,186

Tier 1 Focus Area & Goal

- Equity
 - Ensure that policies and practices eliminate barriers to allow for equitable opportunity



Function: General Government

County Manager

Overview

The County Manager serves as the Chief Executive Officer of Buncombe County Government, appointed by and serving at the pleasure of the Board of County Commissioners, which sets policies and adopts ordinances that regulate Buncombe County government. In addition to carrying out the day-to-day administration of County government, the County Manager is responsible for implementing policies established by the Board of Commissioners and coordinating the work of all County agencies. This also includes the Intergovernmental Relations Office.

Budget

County Manager	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	1,250,365	1,158,564	1,449,724	1,662,192
Operating Expenditures	75,286	69,504	69,500	50,319
Program Support	30,000			
TOTAL:	1,355,651	1,228,068	1,519,224	1,712,511
Revenues:				
General Revenues			1,519,224	1,712,511
TOTAL:			1,519,224	1,712,511

Tier 1 Focus Areas & Goals

- Resources
 - Increase public engagement opportunities for input on County programs, projects, and initiatives
- Operational Excellence
 - Foster an internal business culture focused on continuous improvement
- Equity
 - Ensure representative and inclusive practices are reflected in decision making
 - Ensure that policies and practices eliminate barriers to allow for equitable opportunity



RESOURCES



OPERATIONAL EXCELLENCE



EQUITY

Function: General Government

Diversity, Equity, & Inclusion

Overview

Diversity, Equity, and Inclusion (DEI) was previously a division of the County Manager's Office. In FY23, DEI was moved into its own cost center.

DEI through work of the Equity and Human Rights Office challenges systems and illuminates inequities so that all Buncombe County employees and residents can thrive, value difference, and contribute to the creation of a socially just world. Equity is a foundational focus area and value within the County's Strategic Plan.

Budget

Diversity, Equity, & Inclusion	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits		168,563	385,842	439,039
Operating Expenditures		95,852	75,122	93,925
TOTAL:		264,416	460,964	532,964
Revenues:				
General Revenues			460,964	532,964
TOTAL:			460,964	532,964

Tier 1 Focus Area & Goals

- Equity
 - Ensure that policies and practices eliminate barriers to allow for equitable opportunity
 - Ensure representative and inclusive practices are reflected in decision making



Elections

Overview

From US President to local districts, Election Services is responsible for administering voting for the citizens of Buncombe County. This department maintains voter registration rolls, files candidates, manages petitions, audits campaign finance reports, provides data, holds board meetings, and employs over 800 poll workers and assistants. Election Services is the go-to source for voter information. Providing for accessible, fair, and accurate elections is the focus of everything the Elections department does.

Budget

Elections	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	882,358	1,057,259	1,242,824	1,392,142
Operating Expenditures	1,531,256	1,353,553	1,549,350	1,708,521
Capital Outlay			984,225	
TOTAL:	2,413,614	2,410,812	3,776,399	3,100,663
Revenues:				
Sales and Services	94,602	1,019	79,843	1,000
General Revenues			3,696,556	3,099,663
TOTAL:	94,602	1,019	3,776,399	3,100,663

Tier 1 Focus Areas & Goals

- Operational Excellence
 - Foster an internal business culture focused on continuous improvement
- Equity
 - Ensure that policies and practices eliminate barriers to allow for equitable opportunity



**OPERATIONAL
EXCELLENCE**



EQUITY

Finance

Overview

The Finance Department provides financial direction in accordance with regulatory laws and standards and empowers County leadership to perform their responsibilities in an efficient and effective manner. The department strives to enhance fiscal support by providing timely and accurate financial information to stakeholders, and strong internal controls. The department provides fiscal transparency to residents while ensuring financial accountability to the elected Board.

Budget

Finance	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	2,050,332	2,296,624	2,560,714	2,567,465
Operating Expenditures	383,413	491,161	472,794	491,844
TOTAL:	2,433,745	2,787,786	3,033,508	3,059,309
Revenues:				
Miscellaneous	-1,010	321		
General Revenues			3,033,508	3,059,309
TOTAL:	-1,010	321	3,033,508	3,059,309

Tier 1 Focus Areas & Goals

- Operational Excellence
 - Ensure all decisions promote the County's financial health and long-term interests

- Resources
 - Ensure that Buncombe County is an employer of choice in the region



**OPERATIONAL
EXCELLENCE**



RESOURCES

Fleet Services

Overview

Fleet Services provides a full spectrum of services for over 500 County vehicles. Those vehicles serve over 656 square miles within Buncombe County consisting of Sheriff vehicles, ambulances, work trucks, landfill equipment, and other County vehicles. Some of the services provided by fleet management are acquisition/disposal, preventative maintenance, equipment repair, and fleet information and usage analysis.

Budget

Fleet Services	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	725,493	718,559	868,230	979,479
Operating Expenditures	347,383	421,211	552,920	691,520
Capital Outlay	1,320,697	1,987,712	5,069,987	3,398,580
TOTAL:	2,393,573	3,127,482	6,491,137	5,069,579
Revenues:				
Miscellaneous	63,049	44,566	43,597	44,959
General Revenues			6,447,540	5,024,620
TOTAL:	63,049	44,566	6,491,137	5,069,579

Tier 1 Focus Area & Goal

- Environmental and Energy Stewardship
 - Reduce greenhouse gas emissions



**ENVIRONMENTAL
& ENERGY
STEWARDSHIP**

General Services

Overview

General Services provides space planning, architect design, and construction administration services for the development of general government, emergency services, detention, fleet, and other Buncombe County facilities. Design work is achieved primarily through outsourcing to private engineering and architectural firms. Construction oversight is provided for AB Technical College and Asheville City Schools. General services provides general maintenance, repairs, and contracted janitorial services for all County-owned buildings and parks. Grounds/landscape maintenance maintains over 730 acres of land/parks throughout Buncombe County. The operation provides landscape beautification, right-of-way management, grounds maintenance, snow removal, and vegetation control.

Budget

General Services	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	3,320,304	3,788,947	4,222,991	4,583,453
Operating Expenditures	6,862,402	6,359,662	7,283,290	7,082,785
Capital Outlay		294,520	106,390	
TOTAL:	10,182,706	10,443,129	11,612,671	11,666,238
Revenues:				
Intergovernmental	389,257	310,216	265,500	300,000
Sales and Services	570,813	560,580	598,816	695,006
Miscellaneous	2,605	1,995	2,000	2,000
Investment Earnings		27,567		
General Revenues			10,746,355	10,669,232
TOTAL:	962,675	900,358	11,612,671	11,666,238

Tier 1 Focus Area & Goal

- Operational Excellence
 - Foster an internal business culture focused on continuous improvement



Function: General Government

Governing Body

Overview

The Buncombe County Board of Commissioners consists of seven members and is the County's legislative and policy-making body. The Commissioners set policy, determine budgets for several agencies, and set property tax rates for the entire County. The Governing Body department also includes the Clerks Division. The Clerks Division consists of a clerk and a deputy clerk that are responsible for the Commissioners' webpage, www.buncombecounty.org/governing/commissioners.

Budget

Governing Body	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	648,110	658,856	677,521	661,053
Operating Expenditures	262,353	353,965	426,668	363,107
Program Support		12,500		
TOTAL:	910,463	1,025,321	1,104,189	1,024,160
Revenues:				
Sales and Services	1,924			
General Revenues			1,104,189	1,024,160
TOTAL:	1,924		1,104,189	1,024,160

Tier 1 Focus Area & Goal

- Operational Excellence
 - Foster an internal business culture focused on continuous improvement



Human Resources

Overview

Buncombe County Government realizes the importance of a diverse professional workforce and the need to foster a responsive and innovative organizational culture, one that fully engages all of our employees, honoring and building on each employee's unique experiences, opinions, and perspective. The Human Resources Office ensures high quality service through competitive compensation, employment benefits, organizational development, and employee recognition in a cost-efficient and courteous manner.

Budget

Human Resources	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	1,638,174	1,961,524	2,439,796	2,528,432
Operating Expenditures	294,082	274,009	368,631	329,721
Program Support	219		202,300	60,000
TOTAL:	1,932,476	2,235,534	3,010,727	2,918,153
Revenues:				
Miscellaneous	6,883	4,316	1,700	
General Revenues			3,009,027	2,918,153
TOTAL:	6,883	4,316	3,010,727	2,918,153

Tier 1 Focus Areas & Goals

- Resources
 - Ensuring that Buncombe County is an employer of choice in the region
- Equity
 - Ensure that policies and practices eliminate barriers to allow for equitable opportunity
 - Ensure representative and inclusive practices are reflected in decision making



RESOURCES



EQUITY

Information Technology

Overview

The Buncombe County IT Department centrally manages technology solutions in support of County departments and the multi-agency Public Safety Interoperability Partnership. IT provides software management and development, network services, telephone services, desktop and mobile devices, and technical consultation support. The IT security program ensures that County systems, services, and data are protected against unauthorized use, disclosure, modification, damage, and loss.

Budget

Information Technology	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	6,943,597	7,627,030	8,819,927	9,236,802
Operating Expenditures	7,677,597	7,479,933	7,176,231	11,890,482
Capital Outlay		5,641,571		
TOTAL:	14,621,195	20,748,534	15,996,158	21,127,284
Revenues:				
Sales and Services	5,400	5,400	5,400	
Miscellaneous		2,430	1,900,000	
General Revenues			14,090,758	21,127,284
TOTAL:	5,400	7,830	15,996,158	21,127,284

Tier 1 Focus Area & Goals

- Operational Excellence
 - Foster an internal business culture focused on continuous improvement
 - Leverage and maximize technologies, plans, and studies to enhance the safety and capabilities of infrastructure



Internal Audit

Overview

The Buncombe County Internal Audit Department supports the Buncombe County Board of Commissioners, County Management, the Audit Committee, and residents in assessing accountability, transparency, and continuous improvement in County operations. The department seeks to add value by independently and objectively assessing and reporting on management's controls and performance related to governance, compliance, data accuracy, efficiency, security, risk identification and management, as well as fraud, waste, and abuse prevention and detection.

Budget

Internal Audit	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	169,550	354,698	422,338	450,921
Operating Expenditures	39,466	41,710	7,287	16,620
TOTAL:	209,016	396,408	429,625	467,541
Revenues:				
General Revenues			429,625	467,541
TOTAL:			429,625	467,541

Tier 1 Focus Areas & Goals

- Operational Excellence
 - Foster an internal business culture focused on continuous improvement
- Equity
 - Ensure representative and inclusive practices are reflected in decision making



**OPERATIONAL
EXCELLENCE**



EQUITY

Legal & Risk

Overview

Legal and Risk provides legal advice and guidance, as well as risk management and compliance strategies to the Board of Commissioners, County Manager, and all departments. Legal and Risk also seeks to minimize the cost of claims against the County through proactive claims management, risk identification, appropriate risk response, safety and risk education, and legal guidance. Legal and Risk also ensures compliance with federal and state laws.

Budget

Legal & Risk	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	1,181,019	1,006,806	1,341,454	1,256,467
Operating Expenditures	88,829	106,797	107,208	100,459
TOTAL:	1,269,848	1,113,603	1,448,662	1,356,926
Revenues:				
General Revenues			1,448,662	1,356,926
TOTAL:			1,448,662	1,356,926

Tier 1 Focus Areas & Goals

- Operational Excellence
 - Foster an internal business culture focused on continuous improvement
 - Leverage and maximize technologies, plans, and studies to enhance the safety and capabilities of infrastructure
- Resources
 - Increase public engagement opportunities for input on County programs, projects, and initiatives



**OPERATIONAL
EXCELLENCE**



RESOURCES

Parking Services

Overview

Parking Services exists to account for revenues and expenses related to contracts for managed parking areas including 164 College Street, Sear's Alley, and various surface lots at County locations. Contracted services include labor/taxes, capital, and additional itemized expenses.

Budget

Parking Services	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Operating Expenditures	523,521	735,157	668,862	839,907
Capital Outlay	27,165			
TOTAL:	550,685	735,157	668,862	839,907
Revenues:				
Sales and Services	973,868	1,172,080	1,134,012	1,179,285
General Revenues			-465,150	-339,378
TOTAL:	973,868	1,172,080	668,862	839,907

Tier 1 Focus Area & Goal

- Operational Excellence
 - Leverage and maximize technologies, plans, and studies to enhance the safety and capabilities of infrastructure



PR & Communications

Overview

PR & Communications, part of the Community and Public Engagement Department (CAPE), plays a key role in how residents, employees, and the general public connect with Buncombe County Government. This department raises awareness about County services and helps ensure residents are informed about key opportunities for civic engagement, like voting. PR and Communications also leads crisis communications while also managing media relations, employee communications, video production, website communications, and social media channels.

Budget

PR & Communications	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	750,319	1,049,483	1,632,285	1,718,018
Operating Expenditures	63,166	106,444	178,989	117,101
Program Support	19,439	25,600	26,000	78,976
TOTAL:	832,924	1,181,527	1,837,274	1,914,095
Revenues:				
Other Taxes	51,616	51,282	52,000	52,000
Miscellaneous		25		
General Revenues			1,785,274	1,862,095
TOTAL:	51,616	51,307	1,837,274	1,914,095

Tier 1 Focus Areas & Goals

- Operational Excellence
 - Foster an internal business culture focused on continuous improvement
- Resources
 - Increase public engagement opportunities for input on County programs, projects, and initiatives



**OPERATIONAL
EXCELLENCE**



RESOURCES

Register of Deeds

Overview

The Register of Deeds office maintains the following records: deeds, deeds of trust, assumed business names, birth records, death records, marriage records, uniform commercial code fixture filings, military service records, a registry of notaries public and various other records.

Budget

Register of Deeds	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	1,544,681	1,780,185	1,869,175	1,949,078
Operating Expenditures	4,745,872	3,741,029	4,279,223	103,944
TOTAL:	6,290,552	5,521,214	6,148,398	2,053,022
Revenues:				
Other Taxes	9,408,010	7,401,258	8,500,000	3,952,500
Permits and Fees	1,827,529	1,377,015	1,630,868	1,427,500
Miscellaneous	-406	-120		
General Revenues			-3,982,470	-3,326,978
TOTAL:	11,235,133	8,778,153	6,148,398	2,053,022

Tier 1 Focus Area & Goal

- Resident Well-Being
 - Eliminate deaths as a result of substance abuse



**RESIDENT
WELL-BEING**

Strategic Partnerships

Overview

Strategic Partnerships oversees investments of County funds through grants to community-based organizations, leverages funding through grants to Buncombe County from outside funders, and manages special projects related to Buncombe County's strategic plan. The Board of Commissioners establishes strategic priorities to set the direction for the County and to address issues facing the community. In support of these goals, Buncombe County makes community investments through the following grant programs: Strategic Partnership Grants, Isaac Coleman Economic Investment Grants, and Tipping Point Grants.

Budget

Strategic Partnerships	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	262,089	408,284	519,536	560,659
Operating Expenditures	9,663	21,304	21,060	20,535
Program Support	1,417,893	1,595,900	1,629,788	1,629,788
TOTAL:	1,689,645	2,025,487	2,170,384	2,210,982
Revenues:				
Miscellaneous	2,000			
General Revenues			2,170,384	2,210,982
TOTAL:	2,000		2,170,384	2,210,982

Tier 1 Focus Areas & Goals

- Educated and Capable Community
 - Increase kindergarten readiness
 - Improve college and career readiness
- Equity
 - Ensure that policies and practices eliminate barriers and allow for equitable opportunity
 - Ensure representative and inclusive practices are represented in decision making
- Resources
 - Optimize funding and partnerships



**EDUCATED
& CAPABLE
COMMUNITY**



EQUITY



RESOURCES

Strategy & Innovation

Overview

Strategy & Innovation strives to promote a culture of innovation through coordinating and aligning strategy throughout the organization, equipping and empowering employees to be adaptive, and helping departments tackle the various challenges they are facing. The Strategy and Innovation Department provides project management, program evaluation, data analysis, and general consulting support to each department.

Budget

Strategy & Innovation	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	1,296,131	1,326,326	1,427,098	1,480,767
Operating Expenditures	68,057	51,981	74,842	46,401
Program Support	3,792			
TOTAL:	1,367,980	1,378,307	1,501,940	1,527,168
Revenues:				
General Revenues			1,501,940	1,527,168
TOTAL:			1,501,940	1,527,168

Tier 1 Focus Areas & Goals

- Operational Excellence
 - Ensure all decisions promote the County's financial health and long term interests
 - Foster an internal business culture focused on continuous improvement
- Equity
 - Ensure that policies and practices eliminate barriers that allow for equitable opportunity



**OPERATIONAL
EXCELLENCE**



EQUITY

Sustainability

Overview

The Sustainability Office organizes and coordinates environmental sustainability efforts in Buncombe County. The Sustainability Office is led by a Sustainability Officer who acts, among other duties, as a team leader working with County departments to develop sustainability initiatives and assess cost effectiveness, technical feasibility, and implementation methods.

Budget

Sustainability	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	134,111	249,822	296,669	313,703
Operating Expenditures	268,675	436,937	245,233	330,639
Program Support			100,000	
TOTAL:	402,785	686,759	641,902	644,342
Revenues:				
Intergovernmental	20,000			
Miscellaneous	3,000			
General Revenues			641,902	644,342
TOTAL:	23,000		641,902	644,342

Tier 1 Focus Areas & Goals

- Environmental and Energy Stewardship
 - Reduce greenhouse gas emissions
- Equity
 - Ensure that policies and practices eliminate barriers to allow for equitable opportunity



**ENVIRONMENTAL
& ENERGY
STEWARDSHIP**



EQUITY

Tax Assessment

Overview

The Tax Assessor has a general charge of the listing, appraisal, and assessment of all property in the County in accordance with the provisions of law. The assessment staff must conclude what the assets are, where the assets are located (tax districts), who are the owner(s), and how much is the value. The Assessment Department consists of five divisions: 1) Residential real property, 2) Commercial real property, 3) Land records & GIS, 4) Exemptions & special programs, and, 5) Personal property.

Budget

Tax Assessment	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	2,706,158	3,133,517	3,594,352	4,038,594
Operating Expenditures	593,053	614,818	1,252,579	826,607
TOTAL:	3,299,212	3,748,335	4,846,931	4,865,201
Revenues:				
General Revenues			4,846,931	4,865,201
TOTAL:			4,846,931	4,865,201

Tier 1 Focus Areas & Goals

- Operational Excellence
 - Foster an internal business culture focused on continuous improvement
 - Ensure all decisions promote the County's financial health and long term interests
- Resources
 - Increase public engagement opportunities for input on County programs, projects, and initiatives



**OPERATIONAL
EXCELLENCE**



RESOURCES

Tax Collections

Overview

The primary function of Tax Collections is to collect property taxes and other revenues. The department also has a deliberate and sincere focus on positive experiences for those we serve, including residents of Buncombe County and all stakeholders. While we are holding taxpayers accountable for their tax and other responsibilities, we must act with respect, equity, and authority. Many other stakeholders depend on our collection efforts and we must always exhibit respect, honesty, and responsibility in our service delivery. Currently, property taxes are billed and collected on behalf of Asheville, Black Mountain, Montreat, Weaverville, Woodfin, Asheville City Schools, and 20 Fire Service Districts.

Budget

Tax Collections	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	1,234,449	1,226,079	1,341,175	1,395,715
Operating Expenditures	803,119	855,306	927,376	964,575
TOTAL:	2,037,568	2,081,385	2,268,551	2,360,290
Revenues:				
Sales and Services	1,682,299	1,707,690	3,049,606	3,087,098
Miscellaneous	85,965	93,912	55,500	50,500
General Revenues			-836,555	-777,308
TOTAL:	1,768,264	1,801,601	2,268,551	2,360,290

Tier 1 Focus Areas & Goals

- Operational Excellence
 - Foster an internal business culture focused on continuous improvement
- Equity
 - Ensure policies and practices eliminate barriers to allow for equitable opportunity



**OPERATIONAL
EXCELLENCE**



EQUITY

911 Operations

Overview

911 has historically been a division of the Emergency Services cost center. In 2021, the Board of Commissioners approved an agreement consolidating 911 services for the City of Asheville and Buncombe County, which was the impetus for creating 911 as its own cost center in FY22. Buncombe County's Public Safety Communications Center is the central answering point for public safety agencies within the County. By answering 911 and nonemergency calls in a prompt, efficient, and professional manner and dispatching appropriate responders in a timely fashion, 911 Operations helps save lives, protect property, and assists residents and visitors in their time of need.

Budget

911 Operations	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	4,115,108	5,744,530	6,917,638	8,186,448
Operating Expenditures	116,672	344,917	450,599	774,383
Program Support		179,933	42,169	21,600
Capital Outlay			30,960	
TOTAL:	4,231,780	6,269,380	7,441,366	8,982,431
Revenues:				
Intergovernmental	1,314,190	2,386,835	2,152,585	2,400,000
General Revenues			5,288,781	6,582,431
TOTAL:	1,314,190	2,386,835	7,441,366	8,982,431

Tier 1 Focus Area & Goal

- Resident Well-Being
 - Reduce jail population and enhance public safety



**RESIDENT
WELL-BEING**

Detention Center

Overview

Part of the Sheriff's Office structure, focusing specifically on operation of the Buncombe County Detention Center.

Budget

Detention Center	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	14,004,446	15,764,497	17,089,126	17,757,046
Operating Expenditures	4,377,040	5,777,356	7,251,756	6,252,144
Capital Outlay	35,806			
TOTAL:	18,417,292	21,541,854	24,340,882	24,009,190
Revenues:				
Intergovernmental	52,669	105,329	26,300	70,000
Sales and Services	1,769,132	617,567	551,100	421,150
Miscellaneous	2,058	1,223	2,000	
General Revenues			23,761,482	23,518,040
TOTAL:	1,823,859	724,119	24,340,882	24,009,190

Tier 1 Focus Area

➤ Resident Well-Being



**RESIDENT
WELL-BEING**

Emergency Services

Overview

Buncombe County Emergency Services is the primary provider of emergency services to the residents and visitors of Buncombe County. Under Emergency Services, Buncombe EMS is dedicated to the rapid, efficient, and effective delivery of advanced pre-hospital emergency medical care when patients need it the most. Emergency Management works in tandem with Safety, Preparedness, and Recovery, to ensure that Buncombe County residents receive rapid resource deployment, accurate disaster reporting, and up-to-date preparedness education to enhance resiliency, decrease vulnerability, and ensure an expedient recovery. The Buncombe County Fire Marshal's Office works to reduce the risk of fire and fire-related injuries through fire investigations, building assessments, and prevention education.

Budget

Emergency Services	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	11,582,775	15,977,920	17,776,772	23,321,035
Operating Expenditures	2,855,699	2,988,719	3,349,259	3,594,999
Program Support	286,164	153,085	181,623	22,000
Capital Outlay	143,999	362,038	312,669	
TOTAL:	14,868,637	19,481,763	21,620,323	26,938,034
Revenues:				
Intergovernmental	280,959	94,640	202,549	
Sales and Services	9,222,079	10,561,737	9,057,000	11,197,800
Miscellaneous	-96			
General Revenues			12,360,774	15,740,234
TOTAL:	9,502,942	10,656,377	21,620,323	26,938,034

Tier 1 Focus Areas & Goals

- Resident Well-Being
 - Reduce jail population and enhance public safety
- Operational Excellence
 - Leverage and maximize technologies, plans, and studies to enhance the safety and capabilities of infrastructure



**RESIDENT
WELL-BEING**



**OPERATIONAL
EXCELLENCE**

Family Justice Center

Overview

At the Buncombe County Family Justice Center, survivors can access services from nonprofit partners, law enforcement, health care providers, and government agencies in a multi-disciplinary service center that provides victim-centered and trauma-informed support and begin their journey toward hope, healing, and safety. This cost center also supports the work of the broader Coordinated Community Response to Domestic and Sexual Violence, which includes offender accountability services.

Budget

Family Justice Center	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	144,204	142,759	149,239	237,275
Operating Expenditures	316,541	336,545	798,646	907,181
Program Support	687	3,475	3,900	1,475
TOTAL:	461,432	482,778	951,785	1,145,931
Revenues:				
Miscellaneous	1,638	3,125		
General Revenues			951,785	1,145,931
TOTAL:	1,638	3,125	951,785	1,145,931

Tier 1 Focus Areas & Goals

- Resident Well-Being
 - Reduce jail population and enhance public safety



**RESIDENT
WELL-BEING**

- Equity
 - Ensure that policies and practices eliminate barriers to allow for equitable opportunity



EQUITY

ID Bureau

Overview

The City-County Bureau of Identification maintains criminal history records, arrest photos and fingerprints generated from arrests; and provides criminal histories and fingerprinting services for background investigations. Central Data Entry (CDE) develops and maintains the electronic record in regard to the master name index, warrants, processes, citations, arrests, detentions, and pawn records in support of law enforcement and criminal justice organizations.

Budget

Identification Bureau	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	1,700,679	1,760,628	1,996,483	2,039,990
Operating Expenditures	238,323	265,430	254,718	78,902
TOTAL:	1,939,002	2,026,058	2,251,201	2,118,892
Revenues:				
Intergovernmental	845,354	901,355	1,003,516	925,346
Sales and Services	380,362	329,396	300,423	134,100
General Revenues			947,262	1,059,446
TOTAL:	1,225,716	1,230,751	2,251,201	2,118,892

Tier 1 Focus Area & Goal

- Resident Well-Being
 - Reduce jail population and enhance public safety



**RESIDENT
WELL-BEING**

Justice Resource Support

Overview

Justice Resource Support includes services provided through the Justice Resource Center, Treatment Court, Court Support, and general administrative needs. Services provide accountability and support to justice-involved individuals. Addressing issues directly related to an individual's likelihood to re-offend and commit another crime increases public safety by reducing individual criminal justice involvement, which is the goal of these services.

Budget

Justice Resource Support	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	945,144	1,395,218	1,861,344	1,900,304
Operating Expenditures	954,418	1,129,765	1,158,050	1,068,946
Program Support	25,770	51,125	28,035	26,000
TOTAL:	1,925,331	2,576,108	3,047,429	2,995,250
Revenues:				
Miscellaneous		6,265		
General Revenues			3,047,429	2,995,250
TOTAL:		6,265	3,047,429	2,995,250

Tier 1 Focus Areas & Goals

- Resident Well-Being
 - Reduce jail population and enhance public safety



**RESIDENT
WELL-BEING**

- Equity
 - Ensure that policies and practices eliminate barriers to allow for equitable opportunity



EQUITY

Pre-Trial Release

Overview

Pre-trial Release (sometimes known as Pre-trial Services) partners with the courts and law enforcement to protect public safety and assist with defendant accountability. The office conducts impartial interviews in the Buncombe County Detention Facility, compiles background information, and provides standardized risk assessments to inform judicial bond decisions. Pre-trial Release also provides supervision and monitoring of conditions of release as ordered by the courts.

Budget

Pre-Trial Release	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	971,680	1,306,083	1,503,672	1,503,496
Operating Expenditures	79,969	81,900	70,810	55,106
TOTAL:	1,051,649	1,387,983	1,574,482	1,558,602
Revenues:				
General Revenues			1,574,482	1,558,602
TOTAL:			1,574,482	1,558,602

Tier 1 Focus Area & Goal

- Resident Well-Being
 - Reduce jail population and enhance public safety



**RESIDENT
WELL-BEING**

PSIP

Overview

Public Safety Interoperability Partnership (PSIP), is a multi-agency agreement defining the IT support for key public safety systems used by the Buncombe County Sheriff's Office, the City of Asheville, Town of Weaverville, Town of Black Mountain, and Town of Woodfin Police Departments; Buncombe County EMS; Buncombe County Public Safety Communications; and the City of Asheville and Buncombe County Fire Departments. PSIP public safety systems are used by staff 24 hours per day, 365 days per year.

Budget

Public Safety Interoperability Partnership (PSIP)	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	782,444	859,417	912,011	921,089
Operating Expenditures	484,228	477,210	804,000	623,821
TOTAL:	1,266,672	1,336,627	1,716,011	1,544,910
Revenues:				
Intergovernmental			20,280	
Sales and Services	658,127	645,357	806,146	734,479
General Revenues			889,585	810,431
TOTAL:	658,127	645,357	1,716,011	1,544,910

Tier 1 Focus Area & Goal

- Resident Well-Being
 - Reduce jail population and enhance public safety



**RESIDENT
WELL-BEING**

Function: Public Safety

Public Safety Training Center

Overview

Buncombe County Public Safety Training Center is responsible for the coordination, development, and implementation of education and training that provides progressive, equitable material essential to best service deliveries. Our Public Safety Training Center is paramount to creating consistently safe policies, procedures, and expectations across all disciplines aligned within Emergency Services.

Budget

Public Safety Training Center	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	410,593	366,879	529,070	717,401
Operating Expenditures	218,746	179,412	285,529	333,238
Capital Outlay	45,908	85,665	955,020	
TOTAL:	675,247	631,956	1,769,619	1,050,639
Revenues:				
General Revenues			1,769,619	1,050,639
TOTAL:			1,769,619	1,050,639

Tier 1 Focus Area & Goal

- Resident Well-Being
 - Reduce jail population and enhance public safety



**RESIDENT
WELL-BEING**

Sheriff's Office

Overview

The Sheriff's Office is comprised of the following departments: Civil Process, Detention Center, Court Security, Sex Offender Registration, Sheriff's Training, Patrol, Criminal Investigations, Communications Center, Illegal Guns Reduction and Narcotics Team (IGRANT), Senior Citizens Reassurance Program, Crime Prevention, Victim Assistance, School Resource, and Animal Control.

Budget

Sheriff's Office	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	20,367,354	20,610,718	24,087,502	24,498,015
Operating Expenditures	2,362,541	2,263,014	2,282,710	2,672,521
TOTAL:	22,729,895	22,873,732	26,370,212	27,170,536
Revenues:				
Intergovernmental	671,998	840,652	589,000	767,320
Sales and Services	267,141	386,956	297,000	294,500
Miscellaneous	17,065	3,308	10,000	
General Revenues			25,474,212	26,108,716
TOTAL:	956,204	1,230,916	26,370,212	27,170,536

Tier 1 Focus Area

- Resident Well-Being



**RESIDENT
WELL-BEING**

Animal Services

Overview

Part of the Public Health structure, focusing specifically on caring humanely for animals.

Budget

Animal Services	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Operating Expenditures	1,483,207	1,520,251	1,988,115	1,996,878
TOTAL:	1,483,207	1,520,251	1,988,115	1,996,878
Revenues:				
Intergovernmental	4,044	9,109		9,000
General Revenues			1,988,115	1,987,878
TOTAL:	4,044	9,109	1,988,115	1,996,878

Tier 1 Focus Area

➤ Resident Well-Being



**RESIDENT
WELL-BEING**

Behavioral Health

Overview

Behavioral Health provides \$600,000 in Maintenance of Effort funding to the Local Management Entity, Vaya Health, to support behavioral health initiatives in our County. In addition, Behavioral Health funding supports direct contracts for services such as diversion peer support, homelessness, and opioid response. We take a holistic approach to ensure robust behavioral health services are provided throughout Buncombe County by filling gaps in existing resources and creating seamless linkages with systems that people navigate – including health care, housing, education, workforce, family services, law enforcement, and the courts.

Budget

Behavioral Health	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Operating Expenditures	600,000			
Program Support	239,579	600,000	600,000	600,000
TOTAL:	839,579	600,000	600,000	600,000
Revenues:				
General Revenues			600,000	600,000
TOTAL:			600,000	600,000

Tier 1 Focus Area & Goals

- Resident Well-Being
 - Eliminate deaths as a result of substance abuse
 - Reduce jail population and enhance public safety



Direct Assistance

Overview

Part of the Social Services structure, focusing specifically on direct public assistance, like Work First Employment, Supplemental Nutrition Assistance Program (SNAP) benefits, Foster Care Board Payments, Adoption Assistance, Unclaimed Bodies, Services for the Blind, Crisis Intervention, and Energy Assistance.

Budget

Direct Assistance	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Program Support	10,038,457	7,547,456	9,677,732	9,321,418
TOTAL:	10,038,457	7,547,456	9,677,732	9,321,418
Revenues:				
Intergovernmental	6,348,925	3,456,790	5,577,557	5,276,670
Sales and Services	14,052	10,432	10,000	10,000
General Revenues			4,090,175	4,034,748
TOTAL:	6,362,977	3,467,222	9,677,732	9,321,418

Tier 1 Focus Area & Goal

- Vibrant Economy
 - Increase median household income to North Carolina benchmark



**VIBRANT
ECONOMY**

Division of Social Services

Overview

The Social Services Program provides mandated, core services that protect the most vulnerable members of our community. While these programs operate within a framework of federal and state requirements, laws, and policies; we utilize data, research, and feedback from our community to ensure that we offer integrated resources that are relevant and meet clients where they are in their lives. This budget includes operational and program support related to the provision of preprotective services, case management, and foster care.

Budget

Division of Social Services	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	40,430,661	42,746,242	48,911,798	52,240,898
Operating Expenditures	4,887,124	5,197,509	5,252,993	4,078,839
Program Support	6,259,684	6,103,635	5,587,234	5,235,526
Capital Outlay		508,411		
TOTAL:	51,577,468	54,555,798	59,752,025	61,555,263
Revenues:				
Intergovernmental	30,274,836	29,396,700	34,056,271	32,794,799
Sales and Services	26,602	22,108	21,908	22,208
Miscellaneous	25,240	510,675	35,824	17,384
General Revenues			25,638,022	28,720,872
TOTAL:	30,326,678	29,929,483	59,752,025	61,555,263

Tier 1 Focus Areas & Goals

- Resident Well-Being
 - Eliminate deaths as a result of substance abuse



**RESIDENT
WELL-BEING**

- Educated and Capable Community
 - Protect older residents' ability to age in place
 - Increase kindergarten readiness



**EDUCATED
& CAPABLE
COMMUNITY**

Public Health

Overview

Public Health programs work together across our community to provide a grid of supports for residents. Through a mix of core/mandated services, they provide and support partners in the enforcement of North Carolina laws that safeguard people, animals, and the health of the environment.

Budget

Public Health	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	13,883,532	14,348,775	15,980,598	16,463,108
Operating Expenditures	6,555,740	6,860,306	6,658,169	6,738,959
Program Support	2,827,397	2,938,754	2,812,204	1,913,250
Capital Outlay	30,323	-95	433,999	
TOTAL:	23,296,993	24,147,740	25,884,970	25,115,317
Revenues:				
Intergovernmental	5,081,469	5,372,165	4,596,475	3,690,524
Sales and Services	4,759,860	4,329,204	4,049,571	4,532,845
Miscellaneous	267	19,173		
Investment Earnings	31			
General Revenues			17,238,924	16,891,948
TOTAL:	9,841,628	9,720,542	25,884,970	25,115,317

Tier 1 Focus Area & Goal

- Resident Well-Being
 - Eliminate deaths as a result of substance abuse



**RESIDENT
WELL-BEING**

Veterans Services

Overview

Part of the Social Services structure, focusing specifically on caring for Veterans.

Budget

Veterans Services	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	396,597	382,536	409,987	435,540
Operating Expenditures	7,172	22,394	13,012	13,959
Program Support	45		100	
TOTAL:	403,814	404,930	423,099	449,499
Revenues:				
Intergovernmental	2,109	2,083	2,200	2,100
General Revenues			420,899	447,399
TOTAL:	2,109	2,083	423,099	449,499

Tier 1 Focus Area

➤ Resident Well-Being



Function: Economic & Physical Development

Ag & Land Resources

Overview

The Agriculture & Land Resources Department includes Cooperative Extension (next page) and the Soil and Water Conservation District, which per N. C. General Statute 139 carries out programs that protect soil and water resources. The Soil and Water Conservation District (SWCD), governed by a five-member board of elected and appointed District Supervisors, works with its core partners, residents, and others, to conserve Buncombe County's soil, water, and related natural resources. The SWCD Board has discretion over monies collected from the seedling sale and equipment rental, shown below as Appropriated Fund Balance and Sales and Services. This is currently an estimate and will be reconciled later in the fiscal year.

Budget

Agriculture and Land Resources	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	571,392	670,752	798,365	854,528
Operating Expenditures	92,930	118,276	149,257	161,890
Program Support	1,000	72	144,970	
TOTAL:	665,323	789,100	1,092,592	1,016,418
Revenues:				
Intergovernmental	73,319	34,816	35,619	32,469
Sales and Services	16,012	10,562	16,000	12,500
Miscellaneous	29	4,970	2,970	1,500
General Revenues			1,016,357	945,018
Appropriated Fund Balance			21,646	24,931
TOTAL:	89,360	50,348	1,092,592	1,016,418

Tier 1 Focus Area & Goals

- Environmental and Energy Stewardship
 - Preserve farmland and environmentally sensitive tracts of land
 - Reduce greenhouse gas emissions



**ENVIRONMENTAL
& ENERGY
STEWARDSHIP**

Function: Economic & Physical Development

Cooperative Extension

Overview

Through workshops, consultations, websites, short courses, demonstration projects, tours, publications and more, Cooperative Extension delivers reliable information addressing high-priority local needs in five areas: 1) Enhancing agriculture, forest, and food system sustainability and profitability, 2) Conserving and improving the environment and natural resources, 3) Building quality communities, 4) Strengthening and sustaining families, and 5) Developing responsible youth. Cooperative Extension is part of the Agriculture & Land Resources Department.

Budget

Cooperative Extension	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Operating Expenditures	431,765	449,539	529,031	568,220
Program Support		1,738		
TOTAL:	431,765	451,277	529,031	568,220
Revenues:				
Sales and Services	10,276	6,058	5,500	11,000
Miscellaneous	4,415	4,155	5,000	6,000
General Revenues			518,531	551,220
TOTAL:	14,691	10,213	529,031	568,220

Tier 1 Focus Area & Goals

- Environmental and Energy Stewardship
 - Preserve farmland and environmentally sensitive tracts of land
 - Reduce greenhouse gas emissions



Function: Economic & Physical Development

Economic Development

Overview

Through Economic Development projects, the County encourages and supports the development of the industrial base of the County by providing incentives for new industry and the expansion of current industries. The program incentivizes capital investment greater than \$1.5M and jobs that exceed \$28.60/hour. The County ensures accountability for the use of public incentive dollars through the establishment of economic development agreements with annual milestones, confirmation procedures, and “clawback” provisions.

Budget

Economic Development	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Program Support	1,776,783	749,088	2,348,078	745,000
TOTAL:	1,776,783	749,088	2,348,078	745,000
Revenues:				
Miscellaneous	350,000			
General Revenues			2,348,078	745,000
TOTAL:	350,000		2,348,078	745,000

Tier 1 Focus Area & Goals

- Vibrant Economy
 - Increase total employment in region’s targeted industries
 - Increase median household income to North Carolina benchmark



Permits & Inspections

Overview

Permits and Inspections provides building inspections and permitting services for all unincorporated areas of Buncombe County and through contractual agreements, provides these services for the Towns of Biltmore Forest, Weaverville, and Woodfin.

The mission of Permits and Inspections is to promote our residents' safety, health, and general welfare by administering and enforcing the North Carolina State Building Codes as adopted by the Building Code Council.

Budget

Permits & Inspections	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	2,251,627	2,302,128	2,658,800	2,988,843
Operating Expenditures	243,752	300,894	341,711	278,289
Program Support	24,000	68,371	75,000	75,000
TOTAL:	2,519,378	2,671,393	3,075,511	3,342,132
Revenues:				
Permits and Fees	3,670,535	4,196,682	3,833,851	4,500,000
Sales and Services	17,640	14,805	16,052	1,654
General Revenues			-774,392	-1,159,522
TOTAL:	3,688,175	4,211,487	3,075,511	3,342,132

Tier 1 Focus Areas & Goals

- Environmental and Energy Stewardship
 - Reduce greenhouse gas emissions
- Operational Excellence
 - Foster an internal business culture focused on continuous improvement



**ENVIRONMENTAL
& ENERGY
STEWARDSHIP**



**OPERATIONAL
EXCELLENCE**

Function: Economic & Physical Development

Planning & Development

Overview

The Planning and Development department oversees a variety of programs and services that facilitate growth and development related to zoning, subdivisions, floodplain management, stormwater, erosion control, E-911 emergency addressing coordination, inspection services, and board/commission facilitation for the Board of Adjustment and Planning Board. Further, the department provides community development services related to the operation of the Mountain Mobility public transportation system, and manages the Affordable Housing Services Program as well as the County's homelessness response. The department also works with municipal, regional, and state governments for regional planning efforts.

Budget

Planning & Development	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	1,923,439	2,406,017	3,485,018	3,842,829
Operating Expenditures	141,108	192,251	239,092	156,602
Program Support	4,174	7,174	67,174	92,174
TOTAL:	2,068,721	2,605,442	3,791,284	4,091,605
Revenues:				
Sales and Services	681,178	836,653	846,292	880,000
Miscellaneous		525		
General Revenues			2,944,992	3,211,605
TOTAL:	681,178	837,178	3,791,284	4,091,605

Tier 1 Focus Areas & Goals

- Environmental and Energy Stewardship
 - Preserve farmland and environmentally sensitive tracts of land
- Vibrant Economy
 - Implement land use strategies that encourage affordable housing near transportation and jobs



**ENVIRONMENTAL
& ENERGY
STEWARDSHIP**



**VIBRANT
ECONOMY**

Function: Cultural & Recreational

Library

Overview

Buncombe County Public Libraries consists of 11 branch libraries conveniently located throughout the County, and our central branch, Pack Memorial Library, in downtown Asheville. We also have a law library located in the County courthouse, which serves the needs of both the public and the legal community. The Library system's services include a variety of activities supporting lifelong learning, including answering reference questions, providing materials for checkout in a variety of formats, offering access to online databases and information resources, providing meeting spaces for community gatherings and events, and presenting free public programs for all ages that educate, inspire, and build community.

Budget

Library	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	4,728,091	5,453,516	7,220,415	7,795,346
Operating Expenditures	1,399,286	1,438,075	1,434,677	1,364,719
Program Support			70,525	70,525
TOTAL:	6,127,377	6,891,591	8,725,617	9,230,590
Revenues:				
Intergovernmental	232,792	246,406	232,000	328,000
Sales and Services	48,375	59,393	47,000	59,200
Miscellaneous	425	3,450	9,000	
General Revenues			8,437,617	8,843,390
TOTAL:	281,592	309,249	8,725,617	9,230,590

Tier 1 Focus Areas & Goals

- Educated and Capable Community
 - Increase kindergarten readiness
- Resident Well-Being
 - Expand and maintain cultural and recreational assets



**EDUCATED
& CAPABLE
COMMUNITY**



**RESIDENT
WELL-BEING**

Recreation Services

Overview

Recreation Services provides recreational opportunities that inspire active living, health, and wellness through access to high quality facilities and programming. The department leverages key community partnerships to extend the recreational opportunities available to residents. In addition to the care and oversight of our parks and swimming pools, Recreation Services is working to preserve the County's natural beauty and to enhance its natural resources through the development of greenways and the procurement of open spaces.

Budget

Recreation Services	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	1,015,559	1,199,651	1,567,858	1,575,903
Operating Expenditures	484,368	578,746	657,305	596,132
Program Support	108,456	227,140	242,487	241,799
Capital Outlay		92,571	45,000	
TOTAL:	1,608,384	2,098,107	2,512,650	2,413,834
Revenues:				
Intergovernmental	2,357			
Sales and Services	234,998	231,828	237,580	241,180
Miscellaneous	1,249	5,016	100	
General Revenues			2,274,970	2,172,654
TOTAL:	238,604	236,844	2,512,650	2,413,834

Tier 1 Focus Area & Goal

- Resident Well-Being
 - Expand and maintain cultural and recreational assets



**RESIDENT
WELL-BEING**

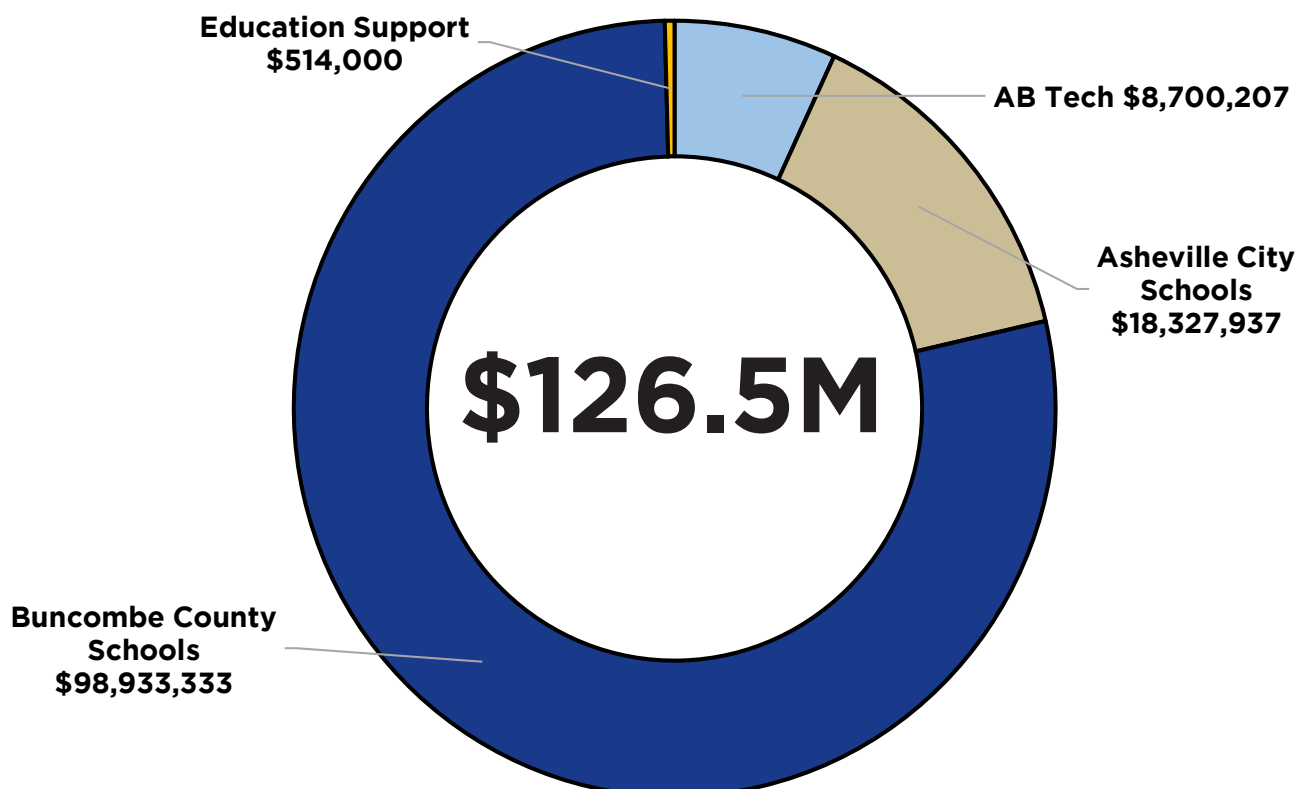
Education

Overview

The County's Education function is comprised of Buncombe County Schools, Asheville City Schools, Education Support, and Asheville-Buncombe Technical Community College. In total, these contributions total \$126,475,477. However, an interfund transfer to the Early Childhood Education project of \$3,974,691 makes the total budgeted expenditures for Education \$130,450,168, which is 29.6% of the total General Fund budget. Buncombe County Schools and Asheville City Schools also receive capital funding as mandated through SL 2016-19, ratified on June 21, 2016. Prior to SL 2016-19 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. SL 2016-19 removed this distribution method and allocates funding based on prioritization of capital needs, decided by a School Capital Commission.

Funding for public education is a major responsibility of county government. The State is primarily responsible for funding public school operations, while counties are largely responsible for capital needs. In North Carolina, county boards of commissioners act as taxing authority for local school boards, review the entire school's budget as well as approve county appropriations for current expense and capital outlay, and issue bonds and arrange other financing for school capital outlay purposes. In recent years, Buncombe County has undertaken major initiatives to support effective education and to secure accountability for educational funds expended.

Budget



Function: Education

General Fund Education Appropriation FY2016-2025

Fiscal Year	City Schools	County Schools	A-B Tech	Early Childhood Education	Child Care Centers	Education Support	Education Placeholder	Education Total	Increase (Decrease)
2025	\$18,327,937	\$98,933,333	\$8,700,207	\$3,974,691		\$514,000		\$130,450,168	8.99%
2024	\$16,133,002	\$86,624,971	\$8,114,549	\$3,896,756		\$514,000	\$4,406,384	\$119,689,662	9.58%
2023	\$15,283,953	\$81,880,404	\$7,728,142	\$3,820,349		\$514,000		\$109,226,848	13.27%
2022	\$13,059,877	\$71,854,796	\$7,275,600	\$3,745,440		\$494,000		\$96,429,713	4.18%
2021	\$12,728,957	\$69,712,472	\$7,075,600	\$2,820,589		\$224,000		\$92,561,618	2.19%
2020	\$12,626,196	\$68,052,371	\$6,775,600	\$2,748,589	\$55,350	\$317,500		\$90,575,606	8.80%
2019	\$11,890,592	\$63,642,438	\$6,500,000	\$830,578	\$68,000	\$317,500		\$83,249,108	1.32%
2018	\$11,503,729	\$62,703,805	\$7,800,000	\$156,632				\$82,164,166	11.15%
2017	\$10,329,379	\$57,590,436	\$6,000,000					\$73,919,815	(8.15%)
2016	\$11,061,915	\$63,354,745	\$6,063,999					\$80,480,659	3.61%

The County is required by North Carolina law to distribute funds to the two public school systems on the basis of average daily membership (ADM). Funding ratios for the two school systems have changed in accordance with the ADM changes.

As outlined in the following table, the combined average daily membership for Asheville City Schools and Buncombe County Schools decreased again in 2024.

K-12 Average Daily Membership (ADM)

Fiscal Year	Final ADM	Increase (Decrease)
2024	25,743	(0.35%)
2023	25,833	(0.37%)
2022	25,929	0.02%
2021	25,924	(6.45%)
2020	27,712	(0.10%)
2019	27,741	(1.44%)
2018	28,147	(1.48%)
2017	28,569	(0.46%)
2016	28,701	(1.22%)

Performance Measures

The County is committed to its Strategic Plan and continues to make progress toward accomplishing the goals of the Plan. In the next few pages, you will see consolidated data for each of the community focus areas (Tier 1) along with some of the departmental (Tier 2) goals and performance measures that support them. You will find detailed information on all departmental goals, initiatives, and performance measures to date in *Appendix Q*.

Resident Well-Being

Tier 1 Focus Area



RESIDENT WELL-BEING

Tier 1 Goal

- Eliminate deaths as a result of substance abuse

Tier 2 Goal and Performance Measure

Department	Tier 2 Goal	Performance Measure	Target	Actual
Health & Human Services	Decrease the number of children who enter custody with the reason of "Parental Substance Use" identified at the time of the custodial petition	Number of petitions of children entering custody due to parental substance abuse	40	78

Resident Well-Being

Tier 1 Goal

- Reduce jail population and enhance public safety

Tier 2 Goals and Performance Measures

Department	Tier 2 Goal	Performance Measure	Target	Actual
Justice Services	Increase community safety and accountability for those who do harm	Percentage increase in public safety rate for intensive supervision caseload	85%	88.9%
Justice Services	Increase alternative pathways for people to move through the justice system	Number of diversion opportunities/programs/investments at each point in the criminal justice system	4	4

Tier 1 Goal

- Expand and maintain cultural and recreational assets

Tier 2 Goals and Performance Measures

Department	Tier 2 Goal	Performance Measure	Target	Actual
Recreation Services	Increase the number of miles of municipal and County greenways across Buncombe County that connect to public destinations and activities.	Number of miles of greenways	16	13.3

Educated and Capable Community

Tier 1 Focus Area



**EDUCATED
& CAPABLE
COMMUNITY**

Tier 1 Goal

- Increase kindergarten readiness

Tier 2 Goal and Performance Measure

Department	Tier 2 Goal	Performance Measure	Target	Actual
Libraries	Enhance early childhood educators' ability to provide high quality early childhood education through the Preschool Outreach Program (POP)	Number of early childhood education classrooms receiving at least one POP service	140	167

Tier 1 Goal

- Improve college and career readiness

Tier 2 Goal and Performance Measure

Department	Tier 2 Goal	Performance Measure	Target	Actual
Elections	Increase high school student participation in the electoral process and expose students to a career in elections	Number of students who enroll in the Student Assistance Program	24	5

Environmental and Energy Stewardship

Tier 1 Focus Area



ENVIRONMENTAL & ENERGY STEWARDSHIP

Tier 1 Goal

➤ Reduce Greenhouse Gases

Tier 2 Goals and Performance Measures

Department	Tier 2 Goal	Performance Measure	Target	Actual
General Services & Fleet	Replace carbon-emitting County vehicles (with more environmentally sustainable options) by 5% per year over the next 5 years	Percentage of County fleet comprised of Alternate Fuel Vehicles (AFV - includes hybrids)	20%	19.30%
Permitting & Inspections	Increase the number of electronic plan reviews	Percentage of electronic (paperless) plan reviews over time	78%	100%
Sustainability	Increase renewable energy access and reduce community-wide greenhouse gas emissions	Count of solar installs and weatherizations in the community	20	32

Environmental and Energy Stewardship

Tier 1 Goal

- Preserve farmland and environmentally sensitive tracts

Tier 2 Goals and Performance Measures

Department	Tier 2 Goal	Performance Measure	Target	Actual
Agriculture & Land Resources	Preserve natural resources for future generations	Sum of conservation easement acres initiated	380	662.25

Vibrant Economy

Tier 1 Focus Area



**VIBRANT
ECONOMY**

Tier 1 Goal

- Implement land use strategies that encourage affordable housing near transportation

Tier 2 Goals and Performance Measures

Department	Tier 2 Goal	Performance Measure	Target	Actual
Planning & Transportation	Work effectively with the community and all applicable stakeholders to promote growth patterns within the County through a robust and effect comprehensive planning process	Number of units generated by the Affordable Housing Services Program and the Community Oriented Development Regulations	280	277

Tier 1 Goal

- Increase median household income to North Carolina benchmark

Tier 2 Goals and Performance Measures

Department	Tier 2 Goal	Performance Measure	Target	Actual
Economic Development	Increase average wage for Buncombe County incentivized projects	Average wage rate for incentivized projects	\$25	\$39.82
Health & Human Services - Economic Services	Increase median household income for Skills Training and Employment Program graduates	Average wage rate for Skills Training and Employment Program graduates	\$14.25	\$17.20

Vibrant Economy

Tier 1 Goal

- Increase total employment in the region's targeted industries

Tier 2 Goals and Performance Measures

Department	Tier 2 Goal	Performance Measure	Target	Actual
Economic Development	Increase small business and "startup" jobs	Number of people employed in small business and startup jobs	678	816
Economic Development	Increase total employment in targeted advanced manufacturing jobs	Number of people employed in advanced manufacturing jobs	12,337	10,219
Economic Development	Increase total employment in targeted professional office and information technology jobs	Number of people employed in professional office and information technology jobs	10,992	11,841

Other Funds: Special Revenue Enterprise Internal Service



Special Revenue Funds

911 Operations Fund

Overview

The 911 Operations Fund supports the public safety answering point in Buncombe County. The fund receives revenue from a uniform 911 service charge which is administered by the NC 911 Board. The fund is allocated based on a five-year rolling average of approved expenditures. This funding can only be used for training, hardware, software, and furniture that directly relates to the taking of 911 calls and dispatching of emergency personnel, as approved by the NC 911 Board.

Budget

911	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Operating Expenditures	311,645	437,917	1,242,029	360,130
Capital Outlay		78,535	1,150,058	566,937
TOTAL:	311,645	516,452	2,392,087	927,067
Revenues:				
Intergovernmental	867,150	660,802	150,988	188,697
Interfund Transfers	231,957	4,518		
Investment Earnings	-3,205	54,606		
Appropriated Fund Balance			2,241,099	738,370
TOTAL:	1,095,902	719,926	2,392,087	927,067

Special Revenue Funds

Forfeitures Fund

Overview

This fund combines federal and state forfeiture dollars to assist in Sheriff programs. The unpredictable nature of forfeiture funds makes budgeting difficult. Therefore, budget amendments are often completed throughout the year depending on revenue flow.

Budget

Forfeitures	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Operating Expenditures	131,720	136,935	370,000	208,000
TOTAL:	131,720	136,935	370,000	208,000
Revenues:				
Miscellaneous		5,020		
Investment Earnings	-670	12,081		
Forfeitures	251,366	244,046	370,000	208,000
TOTAL:	250,696	261,147	370,000	208,000

Special Revenue Funds

Occupancy Tax Fund

Overview

Occupancy tax charges on lodging facilities in Buncombe County fund further development on travel and tourism. Similar to the Special Taxing Districts Fund, occupancy tax, net of collection fees, is transferred to the Tourism Development Authority for expenditures authorized by state statute.

Budget

Occupancy Tax	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Operating Expenditures	36,924,055	36,448,237	40,000,000	40,000,000
TOTAL:	36,924,055	36,448,237	40,000,000	40,000,000
Revenues:				
Other Taxes	36,924,055	36,448,237	40,000,000	40,000,000
TOTAL:	36,924,055	36,448,237	40,000,000	40,000,000

Opioid Settlement Fund

Overview

The Opioid Settlement Fund stems from national settlement agreements and bankruptcy resolutions governed by the State of NC and Local Governments which are held in a separate special revenue fund as required by Memorandum of Agreement. Opioid Settlement spending must be adopted by resolution indicating the specific strategies funded, the amount dedicated to each strategy, and for what period of time. The purpose of this funding is the prevention and elimination of overdose-related deaths, to raise awareness to the impact of opioids and fatal substances, and connect community members to resources.

Budget

Opioid Settlement Fund	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits		48,599	1,366,624	1,740,633
Operating Expenditures		304,013	917,936	1,266,327
Program Support			224,900	252,900
Capital Outlay			202,535	55,000
TOTAL:		352,612	2,711,995	3,314,860
Revenues:				
Other Revenue		2,097,004	2,711,995	2,109,143
Investment Earnings		36,575		
Appropriated Fund Balance				1,205,717
TOTAL:		2,133,579	2,711,995	3,314,860

Special Revenue Funds

PDF Woodfin Fund

Overview

Project Development Financing (PDF) involves pledging new property tax growth resulting from the project. This fund accounts for that ad valorem tax revenue pledged to meet the debt service requirements related to the Woodfin Downtown Project. The Woodfin Downtown Project was previously accounted for in a project fund, but is now complete with only debt service remaining.

Budget

PDF Woodfin	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Debt Service	10,823,552	742,834	798,428	794,058
TOTAL:	10,823,552	742,834	798,428	794,058
Revenues:				
Property Tax	426,027	447,833	788,428	794,058
Intergovernmental	313,278	302,838		
Interfund Transfers	37,744			
Bond Proceeds	10,050,000		762	
Investment Earnings	223	638		
Appropriated Fund Balance			9,238	
TOTAL:	10,827,272	751,309	798,428	794,058

Special Revenue Funds

Reappraisal Reserve Fund

Overview

Buncombe County sets aside dollars for cyclical property appraisal, according to NC General Statute.

Reappraisal is currently being conducted in FY25.

Budget

Reappraisal Reserve Fund	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	4,297			
Operating Expenditures	348,082	270,839	739,388	916,550
Capital Outlay		352,858		
Debt Service		120,000		
TOTAL:	352,379	743,697	739,388	916,550
Revenues:				
Interfund Transfers	237,000	435,000	625,000	720,000
Miscellaneous		352,858		
Appropriated Fund Balance			114,388	196,550
TOTAL:	237,000	787,858	739,388	916,550

Special Revenue Funds

Register of Deeds Trust

Overview

In accordance with Governmental Accounting Standards Board (GASB) Statement 84, which eliminates the use of agency funds by governmental units and requires all activity heretofore accounted in agency funds to be examined to determine what other fund type in which it is most properly reported, Buncombe County established the Register of Deeds Trust Fund to collect and pay the share of state revenue generated from permits and fees revenues administered by the Register of Deeds Office. These dollars are strictly pass-through.

Budget

Register of Deeds	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Operating Expenditures	338,769	269,653	400,000	320,000
TOTAL:	338,769	269,653	400,000	320,000
Revenues:				
Permits and Fees	338,769	269,653	400,000	320,000
TOTAL:	338,769	269,653	400,000	320,000

Special Revenue Funds

Representative Payee Fund

Overview

In accordance with Governmental Accounting Standards Board (GASB) Statement 84, which eliminates the use of agency funds by governmental units and requires all activity heretofore accounted in agency funds to be examined to determine what other fund type in which it is most properly reported, Buncombe County established the Representative Payee Fund to collect and distribute payments from the state to children in foster care. Buncombe County holds these fund in trust until time for disbursal.

Budget

Representative Payee	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Operating Expenditures	776	829		
Program Support	413,820	438,783	560,000	500,000
TOTAL:	414,596	439,611	560,000	500,000
Revenues:				
Intergovernmental	392,546	467,131	560,000	500,000
Investment Earnings	126	663		
TOTAL:	392,671	467,794	560,000	500,000

Special Revenue Funds

ROD Automation Fund

Overview

The Register of Deeds (ROD) Office uses various technologies to record and store public records data. The NC General Assembly requires a separate, non-reverting fund to purchase software and hardware to assist in the digitalization and preservation of public records. 10% of fees collected by the ROD go into this fund.

Budget

ROD Automation	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Operating Expenditures	66,624	607	123,425	122,682
Capital Outlay		219,987		
Debt Service		57,300		
Transfers and Other Financing	25,345	26,624	26,625	30,318
TOTAL:	91,969	304,518	150,050	153,000
Revenues:				
Permits and Fees	173,521	140,434	150,000	150,000
Miscellaneous		219,987		
Investment Earnings	-589	9,564	50	3,000
TOTAL:	172,932	369,984	150,050	153,000

Special Revenue Funds

School Fines & Forfeitures

Overview

In accordance with Governmental Accounting Standards Board (GASB) Statement 84, which eliminates the use of agency funds by governmental units and requires all activity heretofore accounted in agency funds to be examined to determine what other fund type in which it is most properly reported, Buncombe County established the School Fines and Forfeitures Fund to collect and distribute state collections that pass through Buncombe County to our education partners, Asheville City Schools and Buncombe County Schools.

Budget

School Fines and Forfeitures	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Program Support	1,116,720	1,040,433	2,000,000	2,000,000
TOTAL:	1,116,720	1,040,433	2,000,000	2,000,000
Revenues:				
Miscellaneous	1,116,720	1,040,433	2,000,000	2,000,000
TOTAL:	1,116,720	1,040,433	2,000,000	2,000,000

Special Revenue Funds

Special Taxing Districts Fund

Overview

Buncombe County contains 20 fire protection and rescue districts funded through ad valorem property tax and sales tax revenues. Fire districts submit property tax amounts specifically for their districts that must be approved by the Buncombe County Board of Commissioners and receive a portion of sales tax revenue via the ad valorem distribution method. Property and sales tax revenues are also distributed to Asheville City Schools for the School Supplemental Taxing District, the tax rate of which is set by the Board of Commissioners.

Essentially, the County serves as a pass-through entity for the districts. All expenditures listed below fund the budgets determined by the districts themselves.

Budget

Special Taxing Districts	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Operating Expenditures	79,166	100,379	131,809	134,915
Program Support	56,813,068	59,522,848	64,142,537	65,213,342
Contingency			3,000,000	3,000,000
TOTAL:	56,892,234	59,623,227	67,274,346	68,348,257
Revenues:				
Property Tax	41,857,405	43,088,717	48,096,888	49,479,660
Local Option Sales Tax	15,034,829	16,534,510	19,177,458	18,868,597
TOTAL:	56,892,234	59,623,227	67,274,346	68,348,257

Special Revenue Funds

Transportation Fund

Overview

The Planning and Development Department, Transportation Division oversees Buncombe County's Community Transportation System, Mountain Mobility. Mountain Mobility was established in 1989 to increase the level of transportation services available to Buncombe County residents. Since its inception, Mountain Mobility has expanded to engage dozens of human service agencies and organizations to coordinate transportation for those Buncombe County residents in need of services. The City of Asheville contracts with Buncombe County's Mountain Mobility for the provision of ADA Complementary Paratransit Services for the City of Asheville's ART system. Human service agencies and organizations also contract with Mountain Mobility for the provision of transportation services to their clients. Over time, Buncombe County expanded Mountain Mobility services to include deviated fixed-route public transit routes open to the public known as Trailblazers.

Budget

Transportation	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	130,683	160,091	17,552	17,625
Operating Expenditures	3,358,222	3,545,603	4,871,041	5,534,913
Capital Outlay	527,464	155,054	1,958,775	1,081,560
Debt Service		54,000		
TOTAL:	4,016,369	3,914,749	6,847,368	6,634,098
Revenues:				
Intergovernmental	2,669,285	2,953,883	5,027,947	4,879,240
Sales and Services			-4,678	
Interfund Transfers	1,716,263	1,707,989	1,669,141	847,103
Miscellaneous	33,999	127,113	9,732	36,869
Appropriated Fund Balance			145,226	870,886
TOTAL:	4,419,547	4,788,985	6,847,368	6,634,098

Inmate Commissary Fund

Overview

Sale of commissary and telephone concessions generates the revenue used for operations in the Inmate Commissary/Welfare Fund.

Budget

Inmate Commissary	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	169,268	113,017	182,996	200,369
Operating Expenditures	182,577	215,522	277,191	229,042
Capital Outlay			23,400	24,000
TOTAL:	351,844	328,539	483,587	453,411
Revenues:				
Sales and Services	466,869	272,977	483,587	449,832
Investment Earnings	-1,684	25,541		3,579
TOTAL:	465,186	298,518	483,587	453,411

Enterprise Funds

RTIC Fund

Overview

The Real-Time Intelligence Center (RTIC) Fund is an enterprise fund that supports the Sheriff's Office's Real-Time Intelligence Center.

Budget

Real-Time Intelligence Center	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Operating Expenditures		112,598	169,000	210,000
TOTAL:		112,598	169,000	210,000
Revenues:				
Sales and Services		122,875	169,000	210,000
Investment Earnings		771		
TOTAL:		123,646	169,000	210,000

Solid Waste Fund

Overview

The Solid Waste Fund is made up of the Landfill and Transfer Station. The Transfer Station serves as a drop-off location for residential and commercial waste, which is then transferred to the Landfill. The Landfill is an EPA Bioreactor Project and provides residential, commercial, and industrial waste disposal. The Solid Waste Fund also includes recycling services.

Budget

Solid Waste	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	3,388,558	3,781,076	4,270,131	4,680,547
Operating Expenditures	5,916,043	5,254,144	8,143,679	8,622,388
Capital Outlay	472,039	130,522	1,865,875	
Debt Service	331,930	3,461,206	2,897,820	2,897,358
Transfers and Other Financing	1,395,000	935,000	85,994	124,796
TOTAL:	11,503,570	13,561,948	17,263,499	16,325,089
Revenues:				
Intergovernmental		20,624		
Other Taxes	747,118	811,218	745,000	730,000
Permits and Fees	13,771	4,200	13,700	13,700
Sales and Services	10,727,946	10,571,662	11,253,996	11,035,800
Miscellaneous	188,829	137,345	139,345	138,500
Investment Earnings	-36,596	473,340	6,000	
Appropriated Fund Balance			3,762,458	4,407,089
TOTAL:	11,641,069	12,018,388	17,263,499	16,325,089

Internal Service Fund

Overview

Internal Service Funds are used to account for the financing of goods and services by one department or agency to other departments or agencies of the County on a cost reimbursement basis. The County maintains the Insurance Internal Service Fund to account for the financing of its commercial liability programs and the operations of its self-insurance, group health and dental, workers' compensation, unemployment, and general liability programs.

The Internal Service Fund's major revenue source derives from departmental charges, retiree payments, employee payments, and insurance settlements.

Budget

Internal Service Fund	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Expenditures:				
Salaries and Benefits	295,308	542,342	659,584	750,461
Operating Expenditures	39,609,719	39,157,986	45,858,467	44,472,055
Transfers and Other Financing			1,805,265	
TOTAL:	39,905,026	39,700,328	48,323,316	45,222,516
Revenues:				
Sales and Services	40,819,787	41,476,189	43,336,768	41,114,207
Appropriated Fund Balance			4,986,548	4,108,309
TOTAL:	40,819,787	41,476,189	48,323,316	45,222,516

Capital Improvement Plan



Capital Improvements 101

What is a Capital Project or a Capital Plan?

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 that includes estimated project costs and funding sources the County expects to carry out over five years. 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.

Asset Types and Depreciation

- **Land** - Real property that is used in the operations of Buncombe County and has an indefinite useful life (and is therefore not depreciated).
- **Buildings** - Permanent structures used in the operations of Buncombe County and have a defined useful life.
- **Improvements** - Any costs incurred after the initial acquisition that add value to an existing asset by either adding to the asset's original useful life or by increasing the asset's ability to provide service (improving its intended use).
- **Equipment** - A broad category of capital assets that are used in the operations of Buncombe County that meet the capitalization threshold, like generators, medical equipment, etc.
- **Vehicles** - This type is recorded as a capital asset when used in the operations of Buncombe County, like ambulances or Sheriff's vehicles.
- **Intangible Assets** - These may be non-financial in nature, but provide future benefits to Buncombe County. Items such as computer software (purchased or internally generated), land use rights of land not owed by Buncombe County, copyrights, etc.
- **Depreciation** - Buncombe County utilizes straight-line depreciation. Using this method, an equal portion of the cost is allocated to each period of its useful life. For example, if a piece of machinery costs \$60,000.00 and has a useful life of 60 months the allocation of depreciation will be \$1,000.00 per month.

Asset Type	Useful Life
Land	N/A
Land Improvements	240 months
Buildings	360 months
Building Improvements	240 months
Equipment	120 months
Computer/Electronic	60 months
Vehicles	
New	60 months
Used	36 months
Sheriff Vehicles	36 months

How does the Capital Plan affect the budget?

There are two ways capital can affect the operating budget. The first way is project payment type. *Pay-As-You-Go projects* utilize existing dollars. This could accumulate from savings or prioritizing needs in a given year. The burden of payment is high, but only one-time. *Debt-financed projects* borrow dollars from a lender. This method spreads the burden of payment over time thus keeping it low. However, unlike *Pay-As-You-Go*, *Debt-financed projects* must include payment for principal and interest. Additionally, only some types of projects qualify for debt financing.

Buncombe County's Fund Balance Policy (See *Policies and Goals* or *Appendix C*) specifies that, upon completion of the audit, excess undesignated fund balance over 20% will be transferred to the Capital Projects Fund. These dollars shall be used for one-time capital expenditures. At year-end FY2023, the County's fund balance was below the 20% threshold and therefore no transfer was made to the Capital Projects Fund in FY2024.

The table below shows the project payment type effect on the FY2025 budget by fund. In FY2025, the County is planning on debt-financing budgeted vehicle purchases. Debt obligations from previous years do exist and are shown in the Debt section.

More information regarding the transfer can be found in the full CIP document in *Appendix O*.

Fund	Pay-As-You-Go (Current Year Funds)	Debt-Financed (Future Payments)
General (Annual Fund)		\$3,398,580 (Vehicles not on CIP)
Capital Projects (Multi-Year Fund)	\$551,683	\$21,014,172
Grant Projects (Multi-Year Fund)	\$450,000	
Solid Waste (Annual Fund)		\$2,897,358
Solid Waste Capital Projects (Multi-Year Fund)	\$124,796	

*Note: Solid Waste is highlighted because it is an Enterprise Fund whereas the others are governmental.

The second way is ongoing maintenance or savings. For example, the completion of a new building will necessitate a new utility cost. However, if an old building is no longer used because of this new building, those utility costs may be a reduction because of improved building codes and materials. Either way, these operating costs or savings can be difficult to estimate or capture.

During the project submission process, project submitters are asked to estimate operating costs for additional personnel, utilities, maintenance, and/or other operating costs related to their submission.

Of the projects identified for inclusion in FY2025, the following operating impacts were identified - see table below along with the following descriptions for individual projects:

Project Name	Annual Operating Impact
Ferry Road - Transportation	Minimal (Maintenance by NCDOT)
EMS Local Base - Design	\$1,623,000 in Costs (New Facility) <ul style="list-style-type: none"> • \$19,000 (Utilities) • \$19,000 (Maintenance) • \$1,339,000 (Staffing) • \$246,000 (Vehicles - Year 1)
EMS Regional Base - Land & Design	\$1,716,000 in Costs (New Facility) <ul style="list-style-type: none"> • \$28,000 (Utilities) • \$103,000 (Maintenance) • \$1,339,000 (Staffing) • \$246,000 (Vehicles - Year 1)
Shelter Resiliency Generator Project	\$25,716 in Costs <ul style="list-style-type: none"> • \$4,800 (Maintenance) • \$20,916 (Fuel)
Comprehensive Facility Assessment Renovation	\$1,000 in Savings (Utilities)
205 College St. Renovation	\$10,000 in Costs <ul style="list-style-type: none"> • \$5,000 (Utilities) • \$5,000 (Maintenance)
Countywide Roofing and Parking Deck Repair	Minimal (Repair of Existing Assets)
New Parks and Recreation Facility - Design	\$80,000 in Costs (New Facility) <ul style="list-style-type: none"> • \$10,000 (Utilities) • \$20,000 (Maintenance) • \$50,000 (Staffing)
PSIP Core Systems Replacement	\$800,000 in Costs (New IT Solution) <ul style="list-style-type: none"> • \$150,000 (Staffing) • \$650,000 (Maintenance)
50-52 Coxe Ave. Affordable Housing Loan	Minimal (Fits into Existing Programming)
Enka Recreation Destination - Phase II	\$20,000 in Costs (Maintenance)

Project Name	Annual Operating Impact
Detention Center Dryer Installation	Minimal (Replacement of Existing Assets)
Detention Center Facility Assessment Renovation	Minimal (Renovation of Existing Assets)
Electric Vehicle Charging Infrastructure	\$5,000 in Savings (Utilities)

FY25 Ferry Road - Transportation (Economic Development) – The Ferry Road – Transportation project is anticipated to result in minimal additional operating costs as the transportation infrastructure, once constructed, will be maintained and managed by NCDOT.

FY25 EMS Local Base - Design (Emergency Services) – This project, once the facility is built out and fully operational, is anticipated to result in an initial annual operating impact of around \$1.62M in costs, including \$1,339,000 in staffing costs, \$19,000 in utilities costs, \$19,000 in maintenance costs, and \$246,000 for ambulances. Staffing, utilities, and maintenance costs are anticipated to be ongoing, while ambulance purchases will only need to occur according to replacement schedules.

FY25 EMS Regional Base – Land & Design (Emergency Services) – This project, once the facility is built out and fully operational, is anticipated to result in an initial annual operating impact of around \$1.72M in costs, including \$1,339,000 in staffing costs, \$28,000 in utilities costs, \$103,000 in maintenance costs, and \$246,000 for ambulances. Staffing, utilities, and maintenance costs are anticipated to be ongoing, while ambulance purchases will only need to occur according to replacement schedules.

FY25 Shelter Resiliency Generator Project (Emergency Services) – This project, at completion after four years, is anticipated to result in an annual operating impact of around \$26,000 in costs stemming from around \$4,800 in maintenance costs and \$20,916 in fuel costs for weekly generator testing.

FY25 Comprehensive Facility Assessment Renovation & Repair (General Services) – This project is anticipated to result in around \$1,000 in annual utilities cost savings. This is primarily driven by efficiencies realized from upgrading air conditioning units and weatherizing a water line.

FY25 205 College St. Renovation (General Services) – This project is anticipated to result in an annual operating impact of around \$10,000 in costs, including \$5,000 in utilities costs and \$5,000 in maintenance costs. This is primarily driven by the additional costs related to the installation of a fire sprinkler system for the 205 College St. building.

FY25 Countywide Roofing and Parking Deck Repair (General Services) – This project is not anticipated to result in additional operational costs. This project mainly consists of repair and replacement of multiple roofs across County buildings that have reached end of life, lightning rod installation at two parking decks, and other repairs needed at the 356 Biltmore Ave. parking deck. As such, operating impacts are anticipated to be minimal.

FY25 New Parks and Recreation Facility - Design (General Services) – This project, once

the facility is built out and fully operational, is anticipated to result in an annual operating impact of around \$80,000 in costs, including \$50,000 in staffing costs, \$10,000 in utilities costs, and \$20,000 in maintenance costs.

FY25 PSIP Core Systems Replacement (Information Technology) - This project, once the new system is operational, is anticipated to result in an annual operating impact of around \$800,000 in costs, including \$150,000 in staffing costs as well as \$650,000 in maintenance costs.

FY25 50-52 Coxe Ave. Affordable Housing Loan (Planning) - This project is not anticipated to result in additional operational costs. This project is to manage the process for providing and servicing a loan to an affordable housing developer to support the creation of an affordable housing development on the 50-52 Coxe Ave. site. The County already manages an affordable housing program and therefore has existing capacity and programming to support this project without requiring additional operating costs.

FY25 Enka Recreation Destination - Phase II (Recreation Services) - This project, once the various amenities are built out and operational, is anticipated to result in an annual operating impact of around \$20,000 in maintenance costs. It should be noted there is overlap with the additional operating costs for New Parks and Recreation Facility project above, primarily around the staffing which will help support the new amenities developed in this project but will be housed in the new parks and recreation facility.

FY25 Detention Center Dryer Installation (Sheriff's Office) - This project is not anticipated to result in additional operational costs. This project consists of replacing and installing laundry equipment at the Detention Center. As such, operating impacts are anticipated to be minimal.

FY25 Detention Center Facility Assessment Renovation & Repair (Sheriff's Office) - This project is not anticipated to result in additional operational costs. This project primarily consists of replacing and repairing roofing and tile flooring, as well as updating the fire alarm system at the Detention Center. As such, operating impacts are anticipated to be minimal.

FY25 Electric Vehicle Charging Infrastructure (Sustainability) - This project is anticipated to result in around \$5,000 in annual utilities cost savings. This is primarily driven by efficiencies realized from supporting the County's transition towards a larger electric vehicle fleet.

The Budget Department works closely with departments during the budget cycle to ensure that operating costs are identified and more reasonably aligned with project submissions.

CIP Process

Date	Activity
August 29 - September 7, 2023	Training for Capital Project Submissions
August 29, 2023	Opening Date for Capital Project Requests
November 3, 2023	Last Day for Departments to Consult with General Services to Build Project Request
November 17, 2023	Last Day for Departments to Submit Capital Project Requests
December 4, 2023	Initial Capital Review Team Meeting for FY2025 Requests
December 18, 2023	Department Presentations of Requests to Capital Review Team
January 8-18, 2024	Capital Review Team Recommendation Meetings
February 22, 2024	Recommendations Made to County Manager

Scoring Criteria

- Health & Safety
- Quality of Life
- Regulatory Mandate
- Integrity & Reliability of Assets
- Cost Savings Over the Project Life
- Service Delivery & Effectiveness
- Synergy with Other Projects
- Strategic Plan Alignment

Discussion of FY2025 Process and Selection

Capital Project Requests were submitted in November 2023 with 33 projects requesting a start date in FY2025, 14 projects requesting to begin in FY2026, six in FY2027, one in FY2028, and one in FY2029.

The Capital Review Team recommended 14 projects to the County Manager for inclusion in the FY2025 budget. On initial review, the County Manager decided to add two additional projects back for inclusion in the FY2025 budget for a total of 16 projects:

Department	Project
Economic Development	<ul style="list-style-type: none"> Ferry Road - Transportation
Emergency Services	<ul style="list-style-type: none"> EMS Local Base - Design EMS Regional Base - Land & Design Shelter Resiliency Generator Project
General Services	<ul style="list-style-type: none"> Comprehensive Facility Assessment Renovation & Repair New Parks and Recreation Facility - Design 205 College St. Renovation & Repair Countywide Roofing and Parking Deck Repair
Information Technology	<ul style="list-style-type: none"> PSIP Core Systems Replacement
Planning	<ul style="list-style-type: none"> 50-52 Coxe Ave. Affordable Housing Loan
Recreation Services	<ul style="list-style-type: none"> Enka Recreation Destination - Phase II
Sheriff's Office	<ul style="list-style-type: none"> Detention Center Dryer Installation Detention Center Facility Assessment Renovation and Repair
Sustainability	<ul style="list-style-type: none"> Electric Vehicle Charging Infrastructure

The full Capital Improvement Plan document, which explains more about the Capital Review Team, scoring criteria, project scoring, and individual projects including descriptions can be found online and is also included as a reference in *Appendix O*.

On the next five pages are the General Fund CIP, shown by both total project cost and by estimated debt service, as well as the IT Project Plan, and Solid Waste CIP.

FY2025-2031 Capital Improvement Plan - Total Project Cost

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Department/Project	FY25 Adopted	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	Future Planned	Funding Source
911									
FY26 164 Erwin Hills Rd. Renovation & Repair		\$17,344,991							TBD
Economic Development									
FY25 Ferry Road - Transportation	\$4,900,000	\$5,100,000							TBD/ARPA
FY26 Ferry Road - Recreation		\$6,000,000							TBD
Elections									
Voting System Replacement		\$781,350							TBD
Emergency Services									
FY25 EMS Local Base - Design	\$750,000	\$11,099,000							Debt
FY25 EMS Regional Base - Land & Design	\$1,760,000	\$16,525,253							Debt
FY25 Shelter Resiliency Generator Project	\$2,301,000	\$767,194	\$839,435	\$913,799					Debt
FY27 EMS Regional Base 3 & 4 - Land			\$1,990,000						Debt
FY28 EMS EOC/Administration Center				\$37,623,670					Debt
FY28 EMS Regional Base 3				\$17,333,708					Debt
FY29 EMS Regional Base 4					\$18,638,611				Debt
General Services									
Comprehensive Facility Assessment Renovation & Repair	\$251,683	\$2,835,439	\$1,290,198	\$14,733,100		\$3,180,588	\$6,286,202	\$43,043,163	Pay-Go
FY25 New Parks and Recreation Facility - Design	\$217,084	\$2,018,973							Debt
FY25 205 College St. Renovation & Repair	\$1,231,217								Debt
FY25 Countywide Roofing and Parking Deck Repair	\$2,476,365								Debt
Community Center Assessment Repair		\$632,078	\$111,500	\$575,368				\$7,000,000	TBD
Library Facility Assessment Renovation & Repair		\$1,306,963	\$836,598	\$760,545	\$21,098,560	\$6,564,727	\$1,534,704	\$55,204,269	TBD
FY26 New Storage Facility - Construction		\$43,290,000							Debt
FY30 49 Mt. Carmel Rd. New Facility						\$13,597,929			Debt
FY30 Interchange Building Renovation & Repair						\$52,023,241			Debt
West Asheville County Multi-Functional Building								\$49,095,309	Debt
Governing Body									
I-26 Infrastructure Project - Multimodal Design Elements								\$1,000,000	TBD
Health and Human Services									
FY26 40 Coxe ADA Main Floor Bathroom Upgrade		\$188,711							Pay-Go
FY26 40 Coxe Main Lobby Security Enhancements		\$435,919							Pay-Go
FY27 40 Coxe Veteran Services Renovation			\$332,310						Pay-Go
FY28 40 Coxe DSS Legal Offices				\$239,263					Pay-Go
Information Technology									
FY25 PSIP Core Systems Replacement	\$10,000,000								Debt

FY2025-2031 Capital Improvement Plan - Total Project Cost

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Department/Project	FY25 Adopted	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	Future Planned	Funding Source
Planning									
FY25 50-52 Coxe Ave. Affordable Housing Loan	\$7,828,000								TBD/GO Bond
FY27 26-46 Valley St. Affordable Housing Loan			\$8,056,000						TBD/GO Bond
180 Erwin Hills Rd. Affordable Housing Loan								\$7,416,000	TBD/GO Bond
Recreation Services									
FY25 Enka Recreation Destination - Phase II	\$450,000	\$1,097,173	\$1,097,173	\$1,097,173					Pay-Go
FY26 Lake Julian Bathroom Replacement - Fisherman's Trail		\$693,796							TBD
FY26 North Buncombe Concession/Restroom Replacement		\$693,796							TBD
FY26 Glen Bridge River Park Boat Launch Replacement		\$136,365							TBD
FY26 Lake Julian Boat Ramp Replacement & Fishing Dock		\$307,643							TBD
FY26 Owen Park Renovation		\$5,500,000							TBD
Parks and Recreation Master Plan Projects Placeholder		\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000				TBD
FY27 Big Ivy Playground			\$632,954						TBD
FY27 Lake Julian Boathouse Replacement w/ Restrooms			\$748,745						TBD
FY27 Hominy Creek Riverpark Boat Launch Replacement			\$136,365						TBD
FY27 Lake Julian Restroom and Storage Facility			\$748,745						TBD
FY28 Lake Julian Shelter Replacement - Marina Shelter				\$133,650					TBD
FY28 North Buncombe Ballfields Renovation				\$2,883,672					TBD
FY28 Deaverview Mountain Design				\$1,200,000					TBD
FY28 Karpen Fields - Drainage and Walking Trail				\$127,534					TBD
FY28 Lake Julian Shelter 1 Replacement				\$133,650					TBD
FY29 Owen Park Shelter Replacement					\$760,800				TBD
FY29 Hominy Valley Ballfields Renovation					\$3,121,872				TBD
FY29 Lake Julian Shelter 2 Replacement					\$356,400				TBD
FY29 Enka Recreation Destination - Phase III Placeholder					\$2,411,775				TBD
Sheriff's Office									
FY25 Detention Center Dryer Installation	\$300,000								Pay-Go
Detention Center Facility Assessment Renovation & Repair	\$1,852,576	\$224,340	\$302,342	\$3,700,491	\$576,615	\$826,678	\$129,170	\$6,930,199	Debt
Detention Center Interior Painting								\$489,650	TBD
BCSO 4th Floor Flooring								\$440,000	TBD
Sustainability									
FY25 Electric Vehicle Charging Infrastructure	\$425,930	\$423,000							Debt
FY26 Energy Storage Systems for County Facilities		\$209,000							TBD
Solar Panel Installation Placeholder		\$400,000	\$400,000	\$400,000					TBD
TOTAL	\$34,743,856	\$119,010,984	\$18,522,365	\$82,855,623	\$47,964,633	\$76,193,163	\$7,950,076	\$170,618,590	
Subtotal - Pay-Go	\$1,001,683	\$1,721,803	\$1,429,483	\$1,336,436	\$0	\$0	\$0	\$0	
Subtotal - Debt	\$21,014,172	\$74,123,420	\$2,829,435	\$55,871,177	\$18,638,611	\$65,621,170	\$0	\$49,095,309	
Subtotal - Other/TBD	\$12,728,000	\$43,165,761	\$14,263,447	\$25,648,010	\$29,326,022	\$10,571,993	\$7,950,076	\$121,523,281	

Notes: Funding sources for ongoing projects such as the Comprehensive Facility Assessment Renovation & Repair project may be categorized as Other/TBD in years beyond FY25 given changes in programmed tasks year to year, which may impact eligibility for various funding sources. Costs represented above are total project costs and do not represent the timing of when actual expenditures are anticipated to occur.

FY2025-2031 Capital Improvement Plan - Estimated Debt Service

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Department & Project	Total Project Cost
911 Operations	
FY26 164 Erwin Hills Rd. Renovation & Repair	\$17,344,991
Economic Development	
FY25 Ferry Road - Transportation	\$10,000,000
FY26 Ferry Road - Recreation	\$6,000,000
Elections	
FY26 Voting System Replacement	\$781,350
Emergency Services	
FY25 EMS Local Base - Design	\$750,000
FY26 EMS Local Base - Construction	\$11,099,000
FY25 EMS Regional Base - Land & Design	\$1,760,000
FY26 EMS Regional Base - Construction	\$16,525,253
FY25 Shelter Resiliency Generator Project	\$2,301,000
FY26 Shelter Resiliency Generator Project	\$767,194
FY27 Shelter Resiliency Generator Project	\$839,435
FY28 Shelter Resiliency Generator Project	\$913,799
FY27 EMS Regional Base 3 & 4 - Land	\$1,990,000
FY28 EMS EOC/Administration Center	\$37,623,670
FY28 EMS Regional Base 3	\$17,333,708
FY29 EMS Regional Base 4	\$18,638,611
General Services	
Comprehensive Facility Assessment Projects	
FY25 Renovation & Repair	\$251,683
FY25 205 College St. Renovation & Repair	\$1,231,217
FY25 New Parks and Recreation Facility - Design	\$217,084
FY26 New Parks and Recreation Facility - Construction	\$2,018,973
FY25 Countywide Roofing and Parking Deck Repair	\$2,476,365
FY26 Renovation & Repair	\$2,835,439
FY27 Renovation & Repair	\$1,290,198
FY28 Renovation & Repair	\$14,733,100
FY30 49 Mt. Carmel Rd. New Facility	\$14,592,359
FY30 Interchange Building Renovation & Repair	\$52,023,241
FY30 Renovation & Repair	\$3,180,588
FY31 Renovation & Repair	\$6,286,202
Future Renovation & Repair	\$43,043,163
Library Facility Assessment Projects	
FY26 Library Renovation & Repair	\$1,306,963
FY27 Library Renovation & Repair	\$836,598
FY28 Library Renovation & Repair	\$760,545
FY29 Library Renovation & Repair	\$21,098,560
FY30 Library Renovation & Repair	\$6,564,727
FY31 Library Renovation & Repair	\$1,534,704
Future Library Renovation & Repair	\$55,204,269
Other Projects	
FY26 New Storage Facility - Construction	\$43,290,000
FY26 Community Center Renovation & Repair	\$632,078
FY27 Community Center Renovation & Repair	\$1,115,000
FY28 Community Center Renovation & Repair	\$575,368
Future Community Center Renovation & Repair	\$7,000,000
Future West Asheville County Multi-Functional Building	\$49,096,900

FY25	FY26	FY27	FY28	FY29	FY30	FY31	Pay-Go/Debt
			\$1,994,674	\$1,691,137	\$1,606,580	\$1,564,301	Debt
\$4,900,000	\$5,100,000						Other
	\$6,000,000						Other
	\$781,350						TBD
		\$86,250	\$73,125	\$69,469	\$79,781	\$77,625	Debt
			\$1,276,385	\$1,082,153	\$1,028,045	\$1,000,991	Debt
		\$202,400	\$171,600	\$163,020	\$187,220	\$182,160	Debt
			\$1,900,404	\$1,611,212	\$1,530,652	\$1,490,371	Debt
		\$264,615	\$224,348	\$213,130	\$244,769	\$238,154	Debt
			\$88,227	\$74,801	\$71,061	\$69,191	Debt
				\$96,535	\$81,845	\$77,753	Debt
					\$105,087	\$89,095	Debt
				\$228,850	\$194,025	\$184,324	Debt
					\$4,326,722	\$3,668,308	Debt
					\$1,993,376	\$1,690,037	Debt
						\$1,863,861	Debt
\$251,683							Pay-Go
		\$141,590	\$120,044	\$114,041	\$130,971	\$127,431	Debt
		\$24,965	\$21,166	\$20,107	\$23,092	\$22,468	Debt
			\$232,182	\$196,850	\$187,007	\$182,086	Debt
		\$284,782	\$241,446	\$229,373	\$263,423	\$256,304	Debt
			\$326,075	\$276,455	\$262,633	\$255,721	TBD
				\$148,373	\$125,794	\$119,505	TBD
					\$1,694,307	\$1,436,477	TBD
						\$1,459,236	Debt
						\$5,202,324	Debt
							Debt
							Debt
							TBD
			\$150,301	\$127,429	\$121,057	\$117,872	TBD
		\$836,598					TBD
			\$760,545				TBD
						\$2,109,856	Debt
							Debt
							Debt
							TBD
			\$4,978,350	\$4,220,775	\$4,009,736	\$3,904,217	Debt
	\$632,078						TBD
				\$128,225	\$108,713	\$103,277	Debt
			\$575,368				TBD
							Debt
							Debt

FY2025-2031 Capital Improvement Plan - Estimated Debt Service

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Department & Project	Total Project Cost
Governing Body	
Future I-26 Infrastructure Project - Multimodal Design Elements	\$1,000,000
Health and Human Services	
FY26 40 Coxe ADA Main Floor Bathroom Upgrade	\$188,711
FY26 40 Coxe Main Lobby Security Enhancements	\$435,919
FY27 40 Coxe Veteran Services Renovation	\$332,310
FY28 40 Coxe DSS Legal Offices	\$239,263
Information Technology	
FY25 Public Safety Interoperability Systems Replacement	\$10,000,000
Planning	
FY25 50-52 Coxe Ave. Affordable Housing Loan	\$7,828,000
FY27 26-46 Valley St. Affordable Housing Loan	\$8,056,000
Future 180 Erwin Hills Rd. Affordable Housing Loan	\$7,416,000
Recreation Services	
FY25 Enka Recreation Destination - Phase II	\$450,000
FY26 Enka Recreation Destination - Phase II	\$1,097,173
FY27 Enka Recreation Destination - Phase II	\$1,097,173
FY28 Enka Recreation Destination - Phase II	\$1,097,173
FY26 Lake Julian Bathroom Replacement - Fisherman's Trail	\$693,796
FY26 North Buncombe Concession/Restroom Replacement	\$693,796
FY26 Glen Bridge River Park Boat Launch Replacement	\$136,365
FY26 Lake Julian Boat Ramp Replacement & Fishing Dock	\$307,643
FY26 Owen Park Renovation	\$5,500,000
FY26 Parks and Recreation Master Plan Projects Placeholder	\$1,000,000
FY27 Parks and Recreation Master Plan Projects Placeholder	\$1,000,000
FY28 Parks and Recreation Master Plan Projects Placeholder	\$1,000,000
FY29 Parks and Recreation Master Plan Projects Placeholder	\$1,000,000
FY27 Big Ivy Playground	\$632,954
FY27 Lake Julian Boathouse Replacement w/ Restrooms	\$748,745
FY27 Hominy Creek Riverpark Boat Launch Replacement	\$136,365
FY27 Lake Julian Restroom and Storage Facility	\$748,745
FY28 Lake Julian Shelter Replacement - Marina Shelter	\$133,650
FY28 North Buncombe Ballfields Renovation	\$2,883,672
FY28 Deaverview Mountain Design	\$1,200,000
FY28 Karpen Fields - Drainage and Walking Trail	\$127,534
FY28 Lake Julian Shelter 1 Replacement	\$133,650
FY29 Owen Park Shelter Replacement	\$760,800
FY29 Hominy Valley Ballfields Renovation	\$3,121,872
FY29 Lake Julian Shelter 2 Replacement	\$356,400
FY29 Enka Recreation Destination - Phase III Placeholder	\$2,411,775
Sheriff's Office	
FY25 Detention Center Dryer Installation	\$300,000
FY25 Detention Center Facility Assessment Renovation & Repair	\$1,852,576
FY26 Detention Center Facility Assessment Renovation & Repair	\$224,340
FY27 Detention Center Facility Assessment Renovation & Repair	\$302,342
FY28 Detention Center Facility Assessment Renovation & Repair	\$3,700,491
FY29 Detention Center Facility Assessment Renovation & Repair	\$576,615
FY30 Detention Center Facility Assessment Renovation & Repair	\$826,678
FY31 Detention Center Facility Assessment Renovation & Repair	\$129,170
Future Detention Center Facility Assessment Renovation & Repair	\$6,930,199
Detention Center Interior Painting	\$489,650
BCSO 4th Floor Flooring	\$440,000

FY25	FY26	FY27	FY28	FY29	FY30	FY31	Pay-Go/Debt
							TBD
	\$188,711						Pay-Go
	\$435,919						Pay-Go
		\$332,310					Pay-Go
			\$239,263				Pay-Go
		\$1,150,000	\$975,000	\$926,250	\$1,063,750	\$1,035,000	Debt
\$7,828,000							Other
		\$8,056,000					TBD
							TBD
\$450,000							Pay-Go
	\$1,097,173						Pay-Go
		\$1,097,173					Pay-Go
			\$1,097,173				Pay-Go
	\$693,796						TBD
	\$693,796						TBD
	\$136,365						TBD
	\$307,643						TBD
			\$632,500	\$536,250	\$509,438	\$496,031	Debt
			\$115,000	\$97,500	\$92,625	\$90,188	Debt
				\$115,000	\$97,500	\$92,625	Debt
					\$115,000	\$97,500	Debt
						\$100,000	Debt
		\$632,954					TBD
		\$748,745					TBD
		\$136,365					TBD
		\$748,745					TBD
			\$133,650				TBD
					\$331,622	\$281,158	Debt
					\$138,000	\$117,000	Debt
			\$127,534				TBD
			\$133,650				TBD
				\$760,800			TBD
						\$312,187	Debt
				\$356,400			TBD
				\$2,411,775			TBD
\$300,000							Pay-Go
		\$213,046	\$180,626	\$171,595	\$197,068	\$191,742	Debt
	\$224,340						TBD
		\$302,342					TBD
					\$425,556	\$360,798	Debt
				\$576,615			TBD
					\$826,678		TBD
						\$129,170	TBD
							Debt
							TBD
							TBD

FY2025-2031 Capital Improvement Plan - Estimated Debt Service

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Department & Project	Total Project Cost
Sustainability	
FY25 Electric Vehicle Charging Infrastructure	\$425,930
FY26 Electric Vehicle Charging Infrastructure	\$423,000
FY26 Energy Storage Systems for County Facilities	\$209,000
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	\$559,858,810
Debt Service	
Pay-Go	
Other	
TBD	
New Project Costs by Department	
911 Operations	\$17,344,991
Economic Development	\$16,000,000
Elections	\$781,350
Emergency Services	\$110,541,670
General Services	\$333,195,324
Governing Body	\$1,000,000
Health and Human Services	\$1,196,203
Information Technology	\$10,000,000
Planning	\$23,300,000
Recreation Services	\$28,469,281
Sheriff's Office	\$15,772,061
Sustainability	\$2,257,930
Total	

FY25	FY26	FY27	FY28	FY29	FY30	FY31	Pay-Go/Debt
		\$48,982	\$41,528	\$39,452	\$45,308	\$44,084	Debt
			\$48,645	\$41,243	\$39,180	\$38,149	Debt
	\$209,000						TBD
	\$400,000						TBD
		\$400,000					TBD
			\$400,000				TBD
\$21,528,874	\$19,915,383	\$19,357,826	\$18,642,694	\$18,117,212	\$16,562,419	\$13,790,379	Debt
\$35,258,557	\$36,815,554	\$35,065,687	\$35,901,502	\$34,842,027	\$38,820,041	\$44,668,955	
\$21,528,874	\$19,915,383	\$21,774,455	\$31,957,943	\$30,184,180	\$35,789,572	\$42,610,210	
\$1,001,683	\$1,721,803	\$1,429,483	\$1,336,436	\$0	\$0	\$0	
\$12,728,000	\$11,100,000	\$0	\$0	\$0	\$0	\$0	
\$0	\$4,078,368	\$11,861,749	\$2,607,123	\$4,657,847	\$3,030,469	\$2,058,745	
\$0	\$0	\$0	\$1,994,674	\$1,691,137	\$1,606,580	\$1,564,301	
\$4,900,000	\$11,100,000	\$0	\$0	\$0	\$0	\$0	
\$0	\$781,350	\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$553,265	\$3,734,089	\$3,539,170	\$9,842,583	\$10,631,869	
\$251,683	\$632,078	\$1,287,935	\$7,405,476	\$5,461,629	\$6,926,733	\$15,296,774	
\$0	\$0	\$0	\$0	\$0	\$0	\$0	
\$0	\$624,630	\$332,310	\$239,263	\$0	\$0	\$0	
\$0	\$0	\$1,150,000	\$975,000	\$926,250	\$1,063,750	\$1,035,000	
\$7,828,000	\$0	\$8,056,000	\$0	\$0	\$0	\$0	
\$450,000	\$2,928,773	\$3,363,982	\$2,239,507	\$4,277,725	\$1,284,185	\$1,586,689	
\$300,000	\$224,340	\$515,388	\$180,626	\$748,210	\$1,449,302	\$681,709	
\$0	\$609,000	\$448,982	\$490,173	\$80,694	\$84,489	\$82,233	
\$13,729,683	\$16,900,171	\$15,707,862	\$17,258,808	\$16,724,815	\$22,257,622	\$30,878,576	

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.

Information Technology Projects (General Fund)

Department/Project	FY25	Funding Source
Community and Public Engagement		
Content Management System (Website)	\$225,000	General Fund
Emergency Services		
EMS Inventory Management	\$11,000	General Fund
Legal and Risk		
Enterprise Risk Management	\$41,000	General Fund
Sustainability		
Energy Manager Replacement	\$3,000	General Fund
Finance		
Cobblestone Digital Signature	\$8,000	General Fund
Cobblestone Collaboration	\$15,000	
ITGC Projects Total	\$303,000	

Solid Waste Enterprise Fund FY2025-2031 Capital Improvement Plan

Project Name	Category	FY25 Adopted	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	Future FY Planned	Funding Source
Landfill Engineering Cell 7 MSW/C&D Landfill Expansion	Construction	\$2,817,357	\$2,817,814	\$2,817,103	\$2,817,194					Debt
FY25 Transfer Station Convenience Site Expansion	Planning/Engineering/Design	\$150,000	\$300,000							Pay-Go
FY25 Transfer Station Truck	Equipment	\$190,000								Pay-Go
FY25 C&D Phase 8 Design and Permitting	Planning/Engineering/Design	\$250,000								Debt
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
New Walking Floor Trailers (2 @ \$100K) - Replacement Process	Equipment			\$200,000	\$200,000					Pay-Go
Paving Overlay	Planning/Engineering/Design				\$250,000					Pay-Go
2021 Freightliner 122SD	Equipment				\$180,000					Pay-Go
Landfill Gas Collection System Expansion/Improvement	Construction		\$1,200,000							TBD
D6N Tractor-Grading/Expansion	Equipment						\$350,000			Pay-Go
CAT 336F - Excavator	Equipment							\$377,604		Pay-Go
2017 Caterpillar 320FL Trackhoe	Equipment							\$293,873		Pay-Go
Landfill Phase 8 C&D/MSW	Construction					\$3,100,000	\$3,000,000	\$2,900,000	\$8,100,000	Debt
Solid Waste Capital Projects TOTAL		\$3,407,357	\$4,846,814	\$3,133,103	\$3,559,194	\$3,208,000	\$3,454,000	\$3,571,477	\$8,100,000	
Subtotal - Pay-Go		\$340,000	\$709,000	\$200,000	\$630,000	\$0	\$350,000	\$671,477	\$0	
Subtotal - Debt		\$3,067,357	\$2,937,814	\$2,933,103	\$2,929,194	\$3,208,000	\$3,104,000	\$2,900,000	\$8,100,000	
Subtotal - Other/TBD		\$0	\$1,200,000	\$0	\$0	\$0	\$0	\$0	\$0	



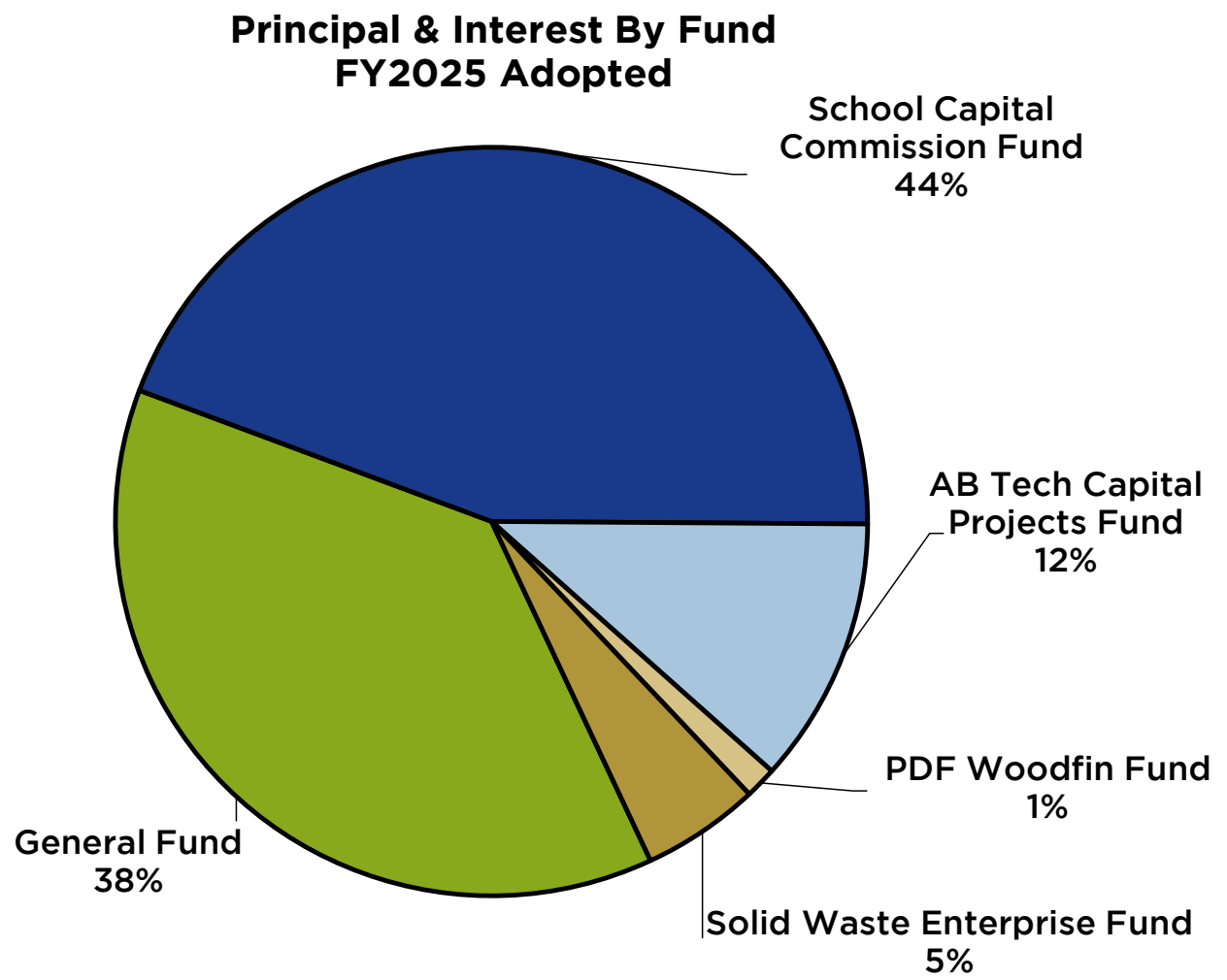
Debt Service



Debt Service Overview

Debt Service is an accounting function established in the General Fund, School Capital Commission Capital Projects Fund, AB Tech Capital Projects Fund, PDF Woodfin Downtown Fund, and Solid Waste Enterprise Fund to record retirement of the County’s debt obligations. Costs associated with each type of debt (general obligation debt, lease purchase payments, and other long-term financing) include principal and interest payments as well as administrative costs associated with selling bonds.

The following schedules detail FY2025 debt service requirements by fund as well as anticipated General Fund debt service resulting from the Capital Improvement Plan (CIP).



Debt Service Schedule By Fund FY2025

Fund Debt Issuance	Debt Type	Original Issue	Principal Outstanding 7/1/2024	FY 2025 Debt Service Requirement		
				Principal	Interest	Total
General Fund						
LOBS 2014B	Installment	\$ 28,725,000	\$ 16,850,000	\$ 1,380,000	\$ 783,350	\$ 2,163,350
CTS 2014	Revolving Loan	1,929,797	1,117,251	101,568		101,568
LOBS 2015	Installment	71,692,439	36,002,591	4,151,741	1,781,513	5,933,255
2019 Financing	Installment	1,675,000	348,000	348,000	6,903	354,903
LOBS 2020A	Installment	34,815,594	22,398,287	3,030,072	937,238	3,967,310
LOBS 2020B	Installment	26,119,845	21,170,000	2,890,000	473,440	3,363,440
LOBS 2020C	Installment	10,096,000	7,931,000	721,000	157,827	878,827
LOBS 2022A	Installment	8,794,000	7,620,000	587,000	223,266	810,266
LOBS 2024A	Installment	1,146,000	1,140,000	123,000	33,402	156,402
Future Debt Issuance		-	-	2,075,000	1,724,553	3,799,553
Total General Fund (Adopted)		\$ 184,993,675	\$ 114,577,128	\$ 15,407,382	\$ 6,121,492	\$ 21,528,874
Future Debt Issuance		\$ -	\$ -	\$ (1,990,000)	\$ (1,680,221)	\$ (3,670,221)
GO 2024A	General Obligation	14,730,000	14,730,000	740,000	798,026	1,538,026
LOBS 2024B	Installment	18,200,000	18,200,000	1,250,000	882,195	2,132,195
Total General Fund (Amended)		\$ 217,923,675	\$ 147,507,128	\$ 15,407,382	\$ 6,121,492	\$ 21,528,874
School Capital Commission Fund						
GO 2012	General Obligation	\$ 31,432,928	\$ 4,642,402	\$ 2,321,201	\$ 59,191	\$ 2,380,392
LOBS 2010C	Installment	3,800,000	185,000	185,000	237,150	422,150
LOBS 2015	Installment	48,595,894	26,715,904	3,388,229	1,326,295	4,714,524
LOBS 2018	Installment	54,730,000	38,320,000	2,735,000	1,699,363	4,434,363
LOBS 2020A	Installment	19,525,000	15,610,000	970,000	632,450	1,602,450
LOBS 2022A	Installment	35,167,000	30,477,001	2,345,001	892,976	3,237,977
LOBS 2024A	Installment	31,784,000	31,612,000	3,421,000	926,232	4,347,232
LOBS 2024B	Installment	43,310,000	43,310,000	2,130,000	2,122,642	4,252,642
Total School Capital Commission Fund (Adopted)		\$ 268,344,823	\$ 190,872,307	\$ 17,495,431	\$ 7,896,298	\$ 25,391,729
LOBS 2024B	Installment	-	-	35,000	(23,310)	11,690
Total School Capital Commission Fund (Amended)		\$ 268,344,823	\$ 190,872,307	\$ 17,530,431	\$ 7,872,988	\$ 25,403,419
AB Tech Capital Projects Fund						
GO 2012	General Obligation	\$ 1,067,073	\$ 157,598	\$ 78,799	\$ 2,009	\$ 80,809
LOBS 2015	Installment	6,346,667	3,406,505	315,029	168,441	483,471
LOBS 2020A	Installment	2,154,406	1,281,713	219,928	54,912	274,840
LOBS 2020B	Installment	6,115,155	5,085,000	695,000	113,725	808,725
LOBS 2024A	Installment	37,506,000	37,309,000	3,846,000	1,093,154	4,939,154
Total AB Tech Capital Projects Fund (Adopted)		\$ 53,189,300	\$ 47,239,816	\$ 5,154,756	\$ 1,432,242	\$ 6,586,999
PDF Woodfin Downtown Fund						
LOBS 2024A	Installment	\$ 10,025,000	\$ 10,002,000	\$ 498,000	\$ 293,058	\$ 791,058
Total PDF Woodfin Downtown Fund (Adopted)		\$ 10,025,000	\$ 10,002,000	\$ 498,000	\$ 293,058	\$ 791,058
Solid Waste Enterprise Fund						
ARRA 2012	Revolving Loan	\$ 1,500,000	\$ 525,000	\$ 75,000	\$ -	\$ 75,000
LOBS 2022A	Installment	15,324,000	10,490,000	2,510,000	307,358	2,817,358
Total Solid Waste Enterprise Fund (Adopted)		\$ 16,824,000	\$ 11,015,000	\$ 2,585,000	\$ 307,358	\$ 2,892,358
TOTAL DEBT SERVICE (Adopted)		\$ 533,376,798	\$ 373,706,252	\$ 41,140,569	\$ 16,050,448	\$ 57,191,018
TOTAL DEBT SERVICE (Amended)		\$ 566,306,798	\$ 406,636,252	\$ 41,175,569	\$ 16,027,138	\$ 57,202,708

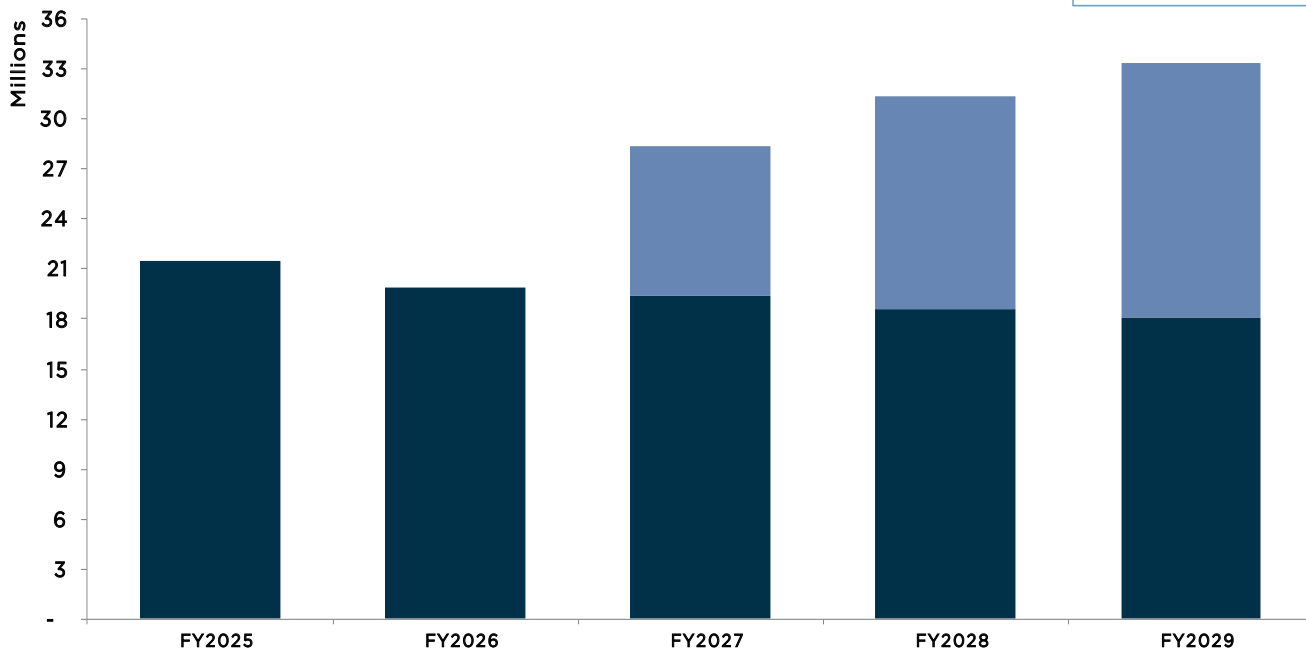
Buncombe County General Fund Debt Service Projections FY 2025 - 2029

	FY2025	FY2026	FY2027	FY2028	FY2029
Current Debt Service:					
Principal	\$15,407,382	\$14,328,015	\$14,356,024	\$14,199,702	\$14,267,458
Interest	\$6,121,492	\$5,587,369	\$5,001,802	\$4,442,992	\$3,849,755
Total Budgeted Debt Service	\$21,528,874	\$19,915,383	\$19,357,826	\$18,642,694	\$18,117,212
GO Bond Projects	Budgeted	Budgeted	\$2,750,000	\$2,681,250	\$5,362,500
Capital Improvement Projects (CIP):					
FY2024 Approved Projects	\$ -	\$ -	\$4,035,571	\$3,421,462	\$3,333,732
FY24 Fire Station Alerting/Paging	\$ -	\$ -	\$230,000	\$195,000	\$190,000
FY24 35 Woodfin St. Renovation	\$ -	\$ -	\$948,750	\$804,375	\$783,750
FY24 County Courthouse Renovation & Repair	\$ -	\$ -	\$1,736,106	\$1,471,916	\$1,434,174
FY24 200 College St. Renovation	\$ -	\$ -	\$287,500	\$243,750	\$237,500
FY24 Countywide Paving (incl. Lake Julian Park)	\$ -	\$ -	\$348,835	\$295,752	\$288,168
FY24 New Storage Facility - Design	\$ -	\$ -	\$484,380	\$410,670	\$400,140
FY2025 Adopted Projects	\$ -	\$ -	\$2,203,584	\$1,868,256	\$1,774,843
FY25 EMS Local Base - Design	\$ -	\$ -	\$86,250	\$73,125	\$69,469
FY25 EMS Regional Base - Land & Design	\$ -	\$ -	\$202,400	\$171,600	\$163,020
FY25 Shelter Resiliency Generator Project	\$ -	\$ -	\$264,615	\$224,348	\$213,130
FY25 205 College St. Renovation & Repair	\$ -	\$ -	\$141,590	\$120,044	\$114,041
FY25 New Parks and Recreation Facility - Design	\$ -	\$ -	\$24,965	\$21,166	\$20,107
FY25 Countywide Roofing & Parking Deck Repair	\$ -	\$ -	\$284,782	\$241,446	\$229,373
FY25 Public Safety Interoperability Systems Repl.	\$ -	\$ -	\$1,150,000	\$975,000	\$926,250
FY25 Electric Vehicle Charging Infrastructure	\$ -	\$ -	\$48,982	\$41,528	\$39,452
Future Year Potential Projects	\$ -	\$ -	\$ -	\$4,769,720	\$4,760,875
FY26 164 Erwin Hills Renovation	\$ -	\$ -	\$ -	\$1,994,674	\$1,691,137
FY26 EMS Local Base - Construction	\$ -	\$ -	\$ -	\$1,276,385	\$1,082,153
FY26 EMS Regional Base - Construction	\$ -	\$ -	\$ -	\$1,900,404	\$1,611,212
FY26 New Parks and Recreation Facility - Constr.	\$ -	\$ -	\$ -	\$232,182	\$196,850
FY26 Library Assessment Renovation & Repair	\$ -	\$ -	\$ -	\$150,301	\$127,429
FY26 Owen Park Renovation	\$ -	\$ -	\$ -	\$632,500	\$536,250
FY26 Electric Vehicle Charging Infrastructure	\$ -	\$ -	\$ -	\$48,645	\$41,243
FY26-28 Shelter Resiliency Generator Project	\$ -	\$ -	\$ -	\$88,227	\$171,336
FY26-28 CFA Renovation & Repair	\$ -	\$ -	\$ -	\$326,075	\$424,828
FY26-29 Parks and Recreation Master Plan Projects	\$ -	\$ -	\$ -	\$115,000	\$212,500
FY27 EMS Regional Base 3 & 4 - Land	\$ -	\$ -	\$ -	\$ -	\$228,850
FY27 Community Center Assessment Reno. & Rep.	\$ -	\$ -	\$ -	\$ -	\$128,225
Total Debt Service with CIP & GO Bonds	\$21,528,874	\$19,915,383	\$28,346,980	\$31,383,382	\$33,349,163
Debt Service Adjustments:					
GE Rental Income	(\$1,078,061)	(\$1,078,061)	(\$1,078,061)	(\$1,078,061)	(\$1,078,061)
HS Drawdown for Campus Expansion	(\$662,927)	(\$662,927)	(\$662,927)	(\$662,927)	(\$662,927)
Total Debt Service Adjustments	(\$1,740,988)	(\$1,740,988)	(\$1,740,988)	(\$1,740,988)	(\$1,740,988)
Adjusted Debt Service (Net Debt) with CIP	\$19,787,886	\$18,174,395	\$26,605,992	\$29,642,394	\$31,608,175

BAB Subsidy Payments - Federal subsidy payments received for Build America Bonds (BAB) issued.
GE Rental Income - Rental payments received from General Electric (GE); used to offset debt service issued for GE Economic Development. *subject to 2% escalation at periodic increments
HS Drawdown for Campus Expansion - the expected federal reimbursement for the Human Services campus expansion project (LOBS 2015 debt issuance) to be received over thirty years per federal guidelines.
Some projects may not be committed to debt financing.

Also, see *CIP section* for information.

General Fund Debt Service



Debt Policy

The Buncombe County debt policy establishes parameters for issuing and managing debt to meet capital needs for essential county services to citizens. The updated policy was adopted by the Board of Commissioners on November 15th, 2016 and can be viewed in its entirety in the Supplemental Information section.

The policy outlines permissible debt instruments, restrictions on debt issuance, structuring practices, and the debt issuance process. The following are just a few of the restrictions outlined in the policy:

- Long-term debt shall not be used to finance ongoing operational expenses.
- The net direct debt shall not exceed 3% of the assessed valuation of the taxable property of the County.
- Net direct debt service cannot exceed 18% of total Governmental Fund expenditures.
- The County shall maintain a payout ratio of at least 65% of all outstanding principal in ten years and will maintain a minimum payout ratio of 55% or better.

Bond Ratings

Rating agencies are an independent source of information and analysis for capital markets. A bond rating assigned by the rating agencies is an independent assessment of relative credit risk associated with purchasing and holding a particular bond, and the likelihood that the obligation will be repaid. The higher the bond rating the lower the credit risk to the investor and the lower the cost of borrowing. Buncombe County holds an **Aaa** from Moody's and an **AAA** rating from Standard & Poor's. The following illustrates where the County's ratings (underlined below) fall within the rating scale of the particular agency:

Moody's (ranges from a high of Aaa to a low of C)

Aaa	Best Quality
Aaa , Aa2, Aa3	High quality by all standards

Standard & Poor's (ranges from a high of AAA to a low of D)

AAA	Highest quality; extremely strong capacity to pay
AA+ (+ or -)	High quality; very strong capacity to pay

Buncombe County, North Carolina
LEGAL DEBT MARGIN
June 30, 2024 (Unaudited)

Imposed by State of North Carolina General Statutes

Assessed value of taxable property	\$ 51,584,981,619
Debt limit- Eight Percent (8%) of assessed value	4,126,798,530
Gross debt:	
Total general obligation debt	19,530,000
Installment purchase agreements	387,106,251
Lease liability	5,609,890
SBITA	4,133,440
Less: Debt incurred for water purposes	1,117,251
Total amount of debt applicable to debt limit (net debt)	415,262,330
Legal debt margin	\$ 3,711,536,200
Percentage of total debt outstanding to legal debt limit	10.06%

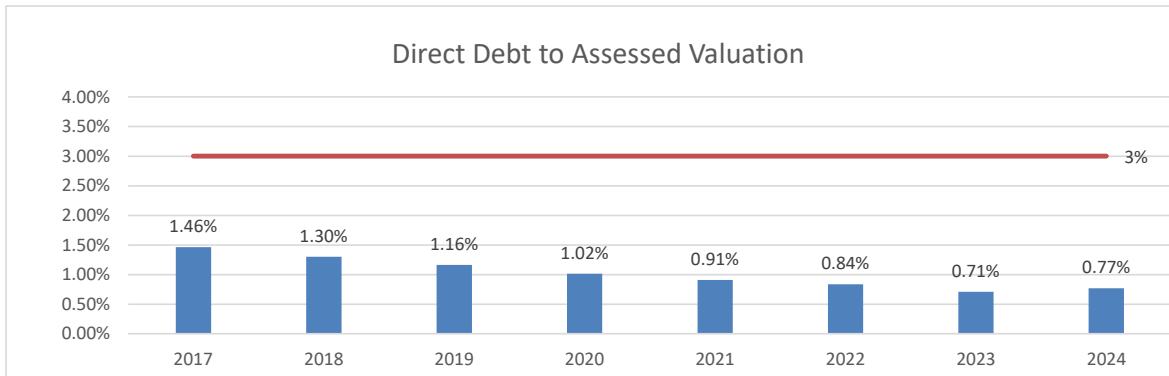
Imposed by Buncombe County Board of Commissioners

Assessed value of taxable property	\$ 51,584,981,619
Direct Debt limit- Three Percent (3%) of assessed value	1,547,549,449
Gross debt:	
Total general obligation debt	19,530,000
Installment purchase agreements	387,106,251
Lease liability	5,609,890
SBITA	4,133,440
Less: Business-type debt	11,993,325
Total amount of debt applicable to debt limit (net debt)	404,386,256
Legal debt margin	\$ 1,143,163,193
Percentage of bonded debt outstanding to policy debt limit	26.13%

DEBT POLICY RATIOS
JUNE 30, 2024 (Unaudited)

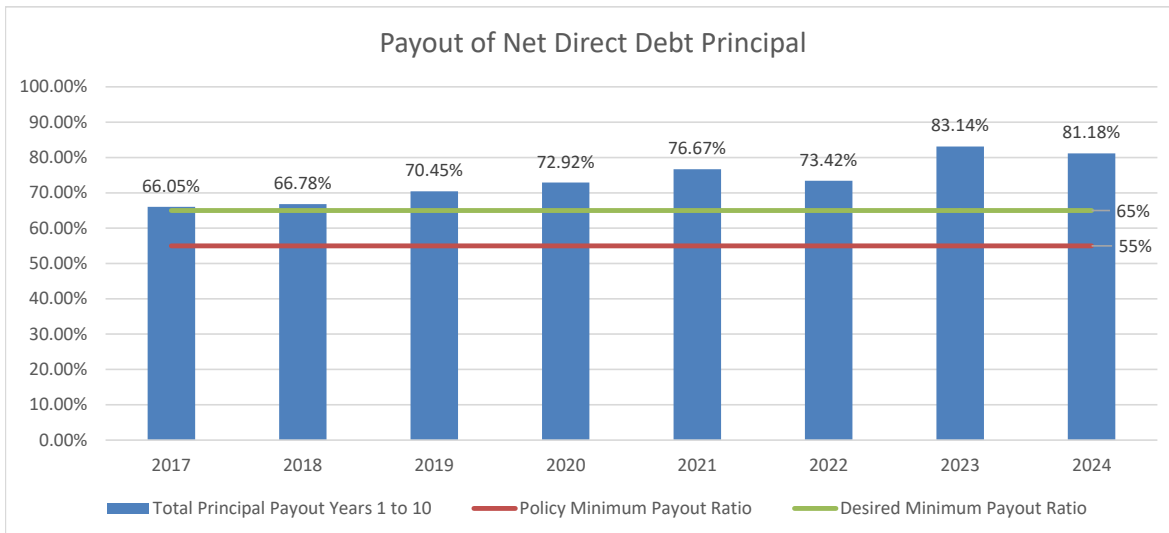
At June 30	Total Outstanding GO Debt	Total Outstanding Installment Debt	Total Outstanding Direct Debt	Assessed Valuation	Total Direct Debt to Assessed Valuation	Maximum Per Policy
2017	\$ 24,373,000	\$ 420,856,000	\$ 445,229,000	\$ 30,417,045,000	1.46%	3%
2018	21,498,000	450,948,000	472,446,000	36,264,613,000	1.30%	3%
2019	18,623,000	418,250,370	436,873,370	37,528,113,413	1.16%	3%
2020	15,750,000	383,564,816	399,314,816	39,338,386,605	1.02%	3%
2021	12,877,000	362,553,956	375,430,956	41,314,696,864	0.91%	3%
2022	10,004,000	394,812,188	404,816,188	48,420,644,688	0.84%	3%
2023	7,200,000	346,764,821	353,964,821	49,897,714,778	0.71%	3%
2024	19,530,000	376,616,252	396,146,252	51,584,981,619	0.77%	3%

Unaudited



At June 30	Total Principal Payout Years 1 to 10	Total Principal Outstanding	Total Principal Payout Years 1 to 10	Policy Minimum Payout Ratio	Desired Minimum Payout Ratio
2017	268,672,975	445,229,000	66.05%	55%	65%
2018	288,653,975	472,446,000	66.78%	55%	65%
2019	281,459,975	436,873,370	70.45%	55%	65%
2020	290,621,976	399,314,816	72.92%	55%	65%
2021	286,040,681	375,430,956	76.67%	55%	65%
2022	297,220,683	404,816,188	73.42%	55%	65%
2023	294,269,685	353,964,821	83.14%	55%	65%
2024	321,165,684	395,621,252	81.18%	55%	65%

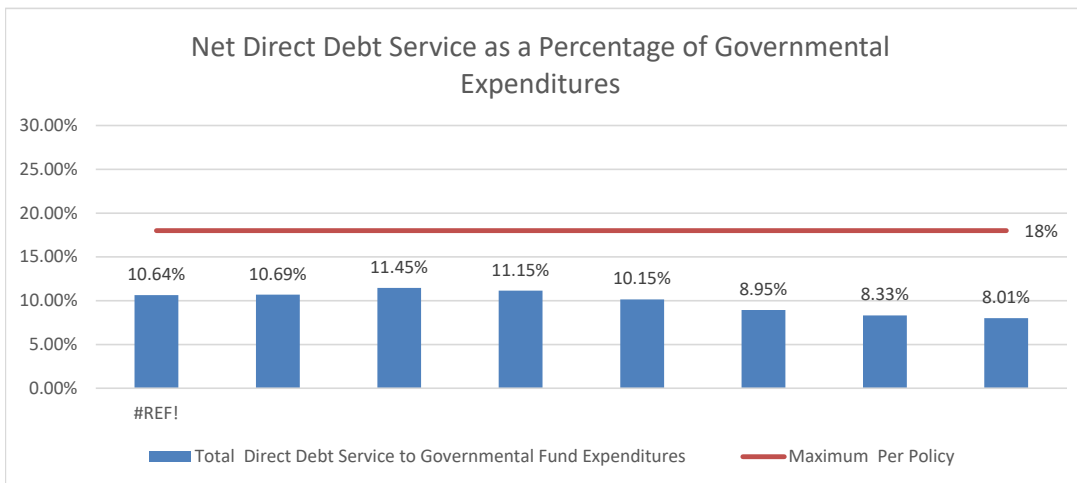
Unaudited



DEBT POLICY RATIOS
JUNE 30, 2024 (Unaudited)

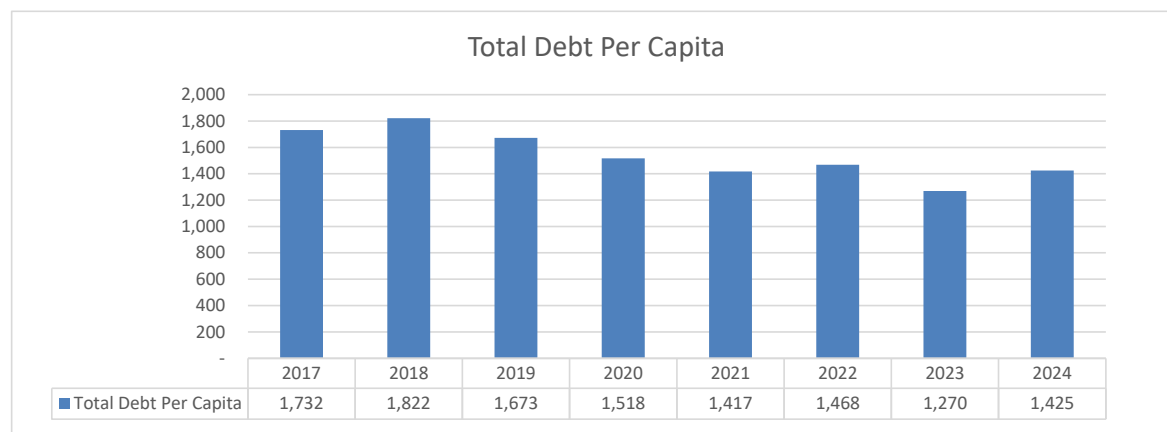
At June 30	Total Direct Debt Service	Total Governmental Fund Expenditures	Total Direct Debt Service to Governmental Fund Expenditures	Maximum Per Policy
2017	46,476,235	\$ 436,617,461	10.64%	18%
2018	48,946,914	457,970,994	10.69%	18%
2019	52,835,452	461,312,527	11.45%	18%
2020	51,010,570	457,590,411	11.15%	18%
2021	51,072,215	503,063,113	10.15%	18%
2022	49,794,093	556,548,761	8.95%	18%
2023	49,946,988	599,910,900	8.33%	18%
2024	48,321,011	603,542,254	8.01%	18%

Unaudited



At June 30	Total Outstanding GO Debt	Total Outstanding Installment Debt	Total Outstanding Direct Debt	Total Population	Total Debt Per Capita
2017	\$ 24,373,000	\$ 420,856,000	\$ 445,229,000	262,360	1,732
2018	21,498,000	450,948,000	472,446,000	264,849	1,822
2019	18,623,000	418,250,370	436,873,370	267,372	1,673
2020	15,750,000	383,564,816	399,314,816	270,224	1,518
2021	12,877,000	362,798,954	375,675,954	272,880	1,417
2022	10,004,000	394,812,188	404,816,188	275,777	1,468
2023	7,200,000	346,764,821	353,964,821	278,791	1,270
2024	19,530,000	376,616,252	396,146,252	278,012	1,425

Unaudited



Supplemental Section

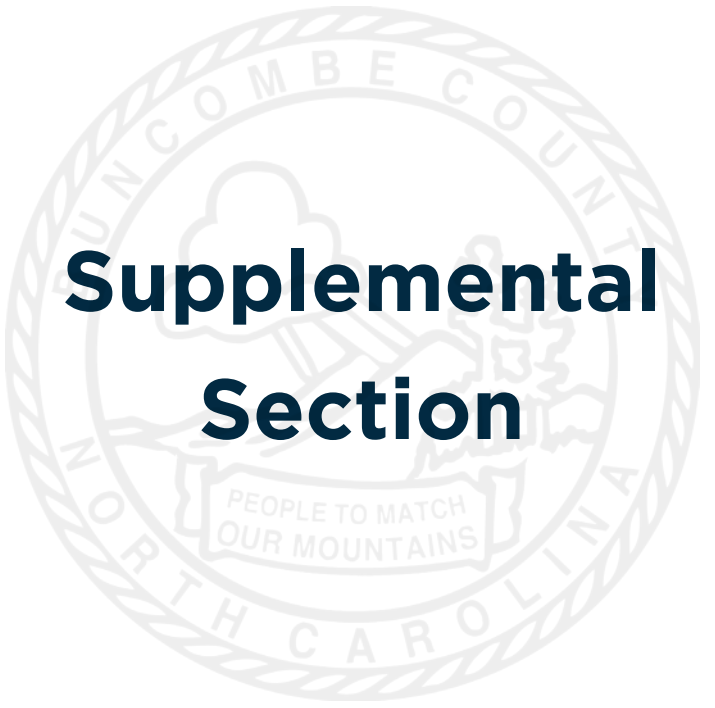


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Appendix A

Community Profile





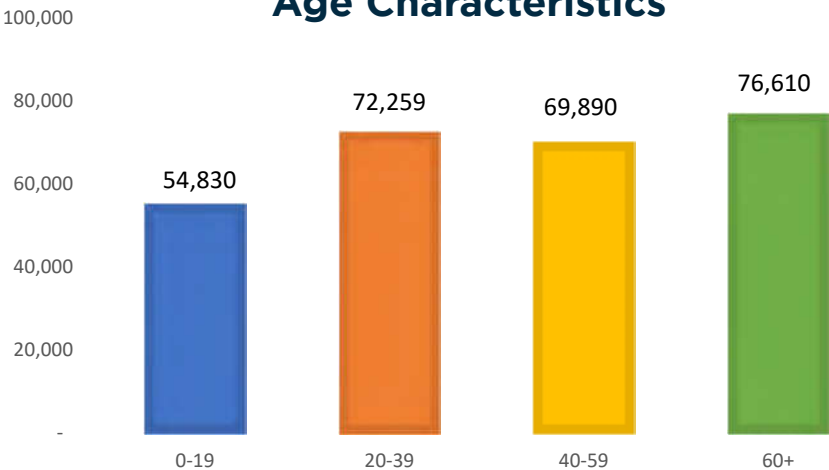
About Buncombe County

Established in 1791 in the southwestern portion of North Carolina, Buncombe County’s land and water resources cover 660 square miles. Buncombe County uses the Commission-Manager form of government and the County seat is Asheville, one of six municipalities.

Municipalities

- City of **Asheville**
- Town of **Black Mountain**
- Town of **Woodfin**
- Town of **Weaverville**
- Town of **Biltmore Forest**
- Town of **Montreat**

Age Characteristics



POPULATION
2022
(ACS 1-Year Estimates)
273,589

Sources of Information

- *Departments of Buncombe County
- *Asheville Chamber & EDC (Riverbird Research)
- *NC Department of Commerce
- *Explore Asheville/Buncombe County TDA
- *United States Census Bureau
- *NC Department of Public Instruction
- *Buncombe Partnership for Children

POPULATION
2022
(ACS 1-Year Estimates)

Male
130,049

Female
143,540

Our Community

Attractions

- Biltmore Estate
- Blue Ridge Parkway
- Asheville Tourists Baseball
- Omni Grove Park Inn
- WNC Nature Center
- WNC Agriculture Mountain State Fair
- Asheville Black Cultural Heritage Trail
- Asheville Ghost Tours
- The NC Arboretum
- Grove Arcade
- Farm Heritage Trail

Music & Arts

- River Arts District
- The Orange Peel
- Salvage Station
- Asheville Art Museum
- Folk Art Center
- Grail Movie House
- Wortham Center for Performing Arts
- Montford Park Players
- Asheville Symphony Orchestra
- North Carolina Stage Company

Outdoors

- Asheville Wellness Tours
- UNCA Botanical Gardens
- Asheville Hike Finder
- French Broad Adventures
- Navitat Canopy Adventures
- Adventure Mountain Off-Road Tours
- Bird Watching Adventures
- Blue Ridge Hiking Company

Food & Beverage

- Beercation Getaway - Tour Local Breweries
- Tasty Food Adventures & Culinary Experiences
- Discover Local Farms & Tailgate Markets
- Visit Local Vineyards & Wineries
- Explore WNC Cheese Trail

TOURISM 2023

- Total Visitors: 14M
- Direct Visitor Spending: \$2.97B
- Total Jobs Created: 29,000
- State/Local Tax Revenue Generated: \$265M

Local Festivals

- Asheville Mardi Gras
- LEAF
- Hola Asheville
- Sow & Grow Fest
- Taste of Asheville
- GRINDFest
- Art in the Park
- Asheville Ideas Fest
- Blue Ridge Pride Festival
- Celtic Fest

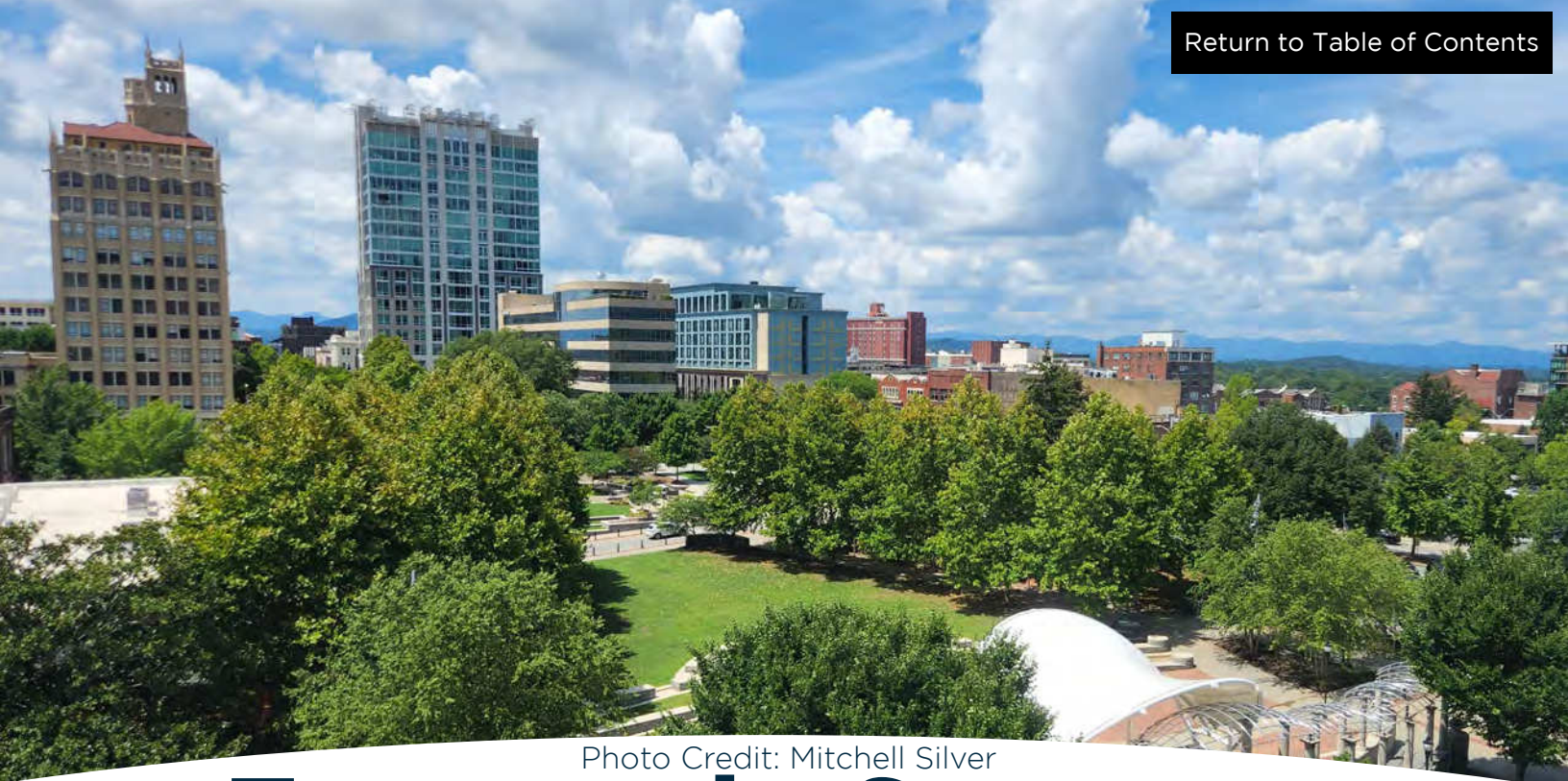


Photo Credit: Mitchell Silver

Economic Summary

Top Area Employers (2023)

<i>Employee Range 1,000+</i>	<i>Industry</i>
Mission Health Hospital	Health Care & Social Assistance
Ingles Markets Inc.	Retail Trade
BC Board of Education	Educational Services
Veterans Administration VA	Health Care & Social Assistance
Biltmore Workforce Management Inc.	Arts, Entertainment, & Recreation
County of Buncombe	Public Administration
City of Asheville	Public Administration
Wal-Mart Associates Inc.	Retail Trade
Eaton Corporation	Manufacturing

Principal Property Taxpayers

(Does not include Public Service Companies)

<i>Taxpayer (Ranked 1-10)</i>	<i>% of Total Taxable Assessed Value</i>
MH Mission Hospital LLLP	1.94%
Ingles Markets Inc.	0.77%
Raytheon Technologies Corp.	0.53%
Biltmore Comapny	0.34%
Pratt & Whitney Asheville	0.31%
GPI Resort Holdings	0.30%
New Belgium Brewing Company	0.26%
Southeast Container Inc.	0.22%
Linamar NC Inc.	0.21%
Town Square West, LLC	0.20%

Job Industry Percentages (2023)

Health Care & Social Assistance	18.5%	Transportation & Warehousing	3.2%
Accommodation & Food Services	13.3%	Arts & Entertainment	2.7%
Retail Trade	12.7%	Wholesale Trade	2.5%
Manufacturing	9.9%	Finance & Insurance	2.0%
Educational Services	6.8%	Real Estate, Rental & Leasing	1.9%
Administrative and Support	5.3%	Information	1.4%
Professional & Scientific Services	4.9%	Management of Companies	0.8%
Construction	4.8%	Utilities	0.4%
Other Services	4.4%	Ag, Forestry, Fishing, Hunting	0.2%
Public Administration	4.2%	Mining/Oil & Gas	0.1%

UNEMPLOYMENT
June 2024

3.2%

MEDIAN
HOUSEHOLD
INCOME
(2022 ACS 1-YEAR EST.)

\$68,019



Education

Buncombe County has two district school systems, Asheville City Schools and Buncombe County Schools.

Asheville City Schools

- Total Schools: 9
- Enrollment: 3,859
- Classroom Teachers: 310
- Student/Teacher Ratio: 13.36
- College Enrollment Rate: 69%

Buncombe County Schools

- Total Schools: 45
- Enrollment: 21,884
- Classroom Teachers: 1,598
- Student/Teacher Ratio: 13.82
- College Enrollment Rate: 57%

Area Colleges & Universities

- Asheville-Buncombe Technical Community College
- Lenoir-Rhyne University
- Mars Hill University
- Montreat College
- South College - Asheville
- University of North Carolina at Asheville
- Warren Wilson College
- Western Carolina University

AVERAGE SAT SCORES

Asheville City
Schools
1107

Buncombe
County Schools
1135

State
1122

2024 COHORT GRADUATION RATES

Asheville City
Schools
89.9%

Buncombe
County Schools
91.5%

State
86.9%

Appendix B

Budget Ordinance



BUNCOMBE COUNTY
BUDGET ORDINANCE 24-06-10
FISCAL YEAR 2024 – 2025

BE IT ORDAINED by the Board of County Commissioners of Buncombe County, North Carolina this the 18th day of June, 2024:

Section 1: The following amounts are hereby appropriated and revenues estimated to be available in the General Fund for the operation of the County government and its activities for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

APPROPRIATION

General Government	\$ 68,966,012
Public Safety	95,252,463
Human Services	96,663,471
Economic & Physical Development	9,713,375
Culture & Recreation	11,306,529
Education	126,475,477
Debt Service	21,656,974
Other Financing Sources and Uses	9,990,934
Total Appropriation	\$ 440,025,235

REVENUE

Ad Valorem Taxes	\$ 277,961,794
Sales Tax	46,629,466
Other Taxes and Licenses	6,799,610
Intergovernmental	48,818,728
Permits and Fees	5,927,500
Sales and Services	24,894,690
Other	12,198,559
Transfers from Other Funds	5,030,318
Appropriated Fund Balance	11,764,570
Total Appropriation	\$ 440,025,235

Section 2: The General Fund includes an appropriation of \$80,000 for School Community Impact Capital Projects, as outlined in Exhibit A, separate from the Local Current Expense appropriation. The School Community Impact Funding Plan lists all eligible capital expenditures for the fiscal year beginning July 1, 2024 and ending June 30, 2025. These funds are to be received in the Capital Outlay Fund of each local school unit.

Section 3: The following is hereby appropriated and revenues estimated to be available for the indicated funds for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

FUND	APPROPRIATION	REVENUE
<i>Occupancy Tax Special Revenue Fund:</i>		
Economic & Physical Development	<u>\$ 40,000,000</u>	
Other Taxes & Licenses		<u>\$ 40,000,000</u>
<i>Emergency Telephone System Fund:</i>		
Public Safety	<u>\$ 927,067</u>	
Intergovernmental		\$ 188,697
Appropriated Fund Balance		738,370
		<u>\$ 927,067</u>
<i>ROD Automation Special Revenue Fund:</i>		
General Government	<u>\$ 153,000</u>	
Permits & Fees		\$ 150,000
Other		3,000
		<u>\$ 153,000</u>
<i>ROD Trust Fund:</i>		
General Government	<u>\$ 320,000</u>	
Permits & Fees		<u>\$ 320,000</u>
<i>Tax Reappraisal Fund:</i>		
General Government	<u>\$ 916,550</u>	
Transfers from Other Funds		\$ 720,000
Appropriated Fund Balance		196,550
		<u>\$ 916,550</u>
<i>Mountain Mobility Special Revenue Fund:</i>		
Human Services	<u>\$ 6,634,098</u>	
Intergovernmental		\$ 4,879,240
Other		36,869
Transfers from Other Funds		847,103
Appropriated Fund Balance		870,886
		<u>\$ 6,634,098</u>
<i>PDF Woodfin Special Revenue Fund:</i>		
Economic & Physical Development	<u>\$ 794,058</u>	
Ad Valorem		<u>\$ 794,058</u>

FUND	APPROPRIATION	REVENUE
<i>Forfeitures Fund:</i>		
Public Safety	<u><u>\$ 208,000</u></u>	
State Forfeiture		40,000
Federal Forfeiture		168,000
		<u><u>\$ 208,000</u></u>
<i>Opioid Settlement Fund:</i>		
General Government	\$ 402,748	
Public Safety	2,229,649	
Human Services	<u>682,463</u>	
Total Appropriation	<u><u>\$ 3,314,860</u></u>	
Opioid Settlement Revenue		\$ 2,109,143
Appropriated Fund Balance		<u>1,205,717</u>
		<u><u>\$ 3,314,860</u></u>
<i>School Fines & Forfeitures Fund:</i>		
Education	<u><u>\$ 2,000,000</u></u>	
Other		<u><u>\$ 2,000,000</u></u>
<i>Representative Payee Fund:</i>		
Human Services	<u><u>\$ 500,000</u></u>	
Intergovernmental		<u><u>\$ 500,000</u></u>
<i>Solid Waste Enterprise Fund:</i>		
Enterprises – Landfill	<u><u>\$ 16,325,089</u></u>	
Other Taxes & Licenses		730,000
Permits & Fees		13,700
Sales & Services		11,035,800
Other		138,500
Appropriated Fund Balance		<u>4,407,089</u>
		<u><u>\$ 16,325,089</u></u>
<i>Real-Time Intelligence Center Fund</i>		
Enterprise – Public Safety	<u><u>\$ 210,000</u></u>	
Sales & Services		<u><u>\$ 210,000</u></u>
<i>Inmate Commissary and Welfare Fund:</i>		
Enterprises – Public Safety	<u><u>\$ 453,411</u></u>	
Other		\$3,579
Sales & Services		449,832
		<u><u>\$ 453,411</u></u>

Health, Employment, Property & Casualty

Insurance Internal Service Fund:

Enterprises – Health, Employment, Property & Casualty Insurance	<u>\$ 45,222,516</u>	
Sales & Services		\$ 41,114,207
Appropriated Fund Balance		<u>4,108,309</u>
		<u>\$ 45,222,516</u>

Section 4: The following is hereby appropriated and revenues estimated to be available for the Fire & Service Districts Special Revenue Fund, which includes the Asheville City Schools Supplemental Taxing District, for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

FUND	APPROPRIATION	REVENUE
<i>Fire & Service Districts Special Revenue Fund:</i>		
Public Safety	\$ 51,098,257	
Education	<u>17,250,000</u>	
	<u>\$ 68,348,257</u>	
Ad Valorem		\$ 49,479,660
Sales Tax		<u>18,868,597</u>
		<u>\$ 68,348,257</u>

Section 5: ***Tax Levy – Fire Protection & Ambulance and Rescue Service Districts***

The following tax rates are levied, for fiscal year 2024-2025, for the listed Fire Protection & Ambulance and Rescue Service Districts per \$100 of assessed, taxable valuation pursuant to Article 16 of NCGS Chapter 153A:

District	FY2024 Tax Rate	FY2025 Request	FY2025 Adopted
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	12.00	12.00	12.00
Fairview	14.50	16.00	16.00
French Broad	22.20	22.20	22.20
Garren Creek	13.84	13.84	13.84
Jupiter	12.75	12.75	12.75
Leicester	14.03	14.03	14.03
North Buncombe	10.77	12.27	12.27
Reems Creek	15.07	15.07	15.07
Reynolds	11.24	11.24	11.24
Riceville	16.60	16.60	16.60
Skyland	9.80	9.80	9.80
Swannanoa	14.00	14.00	14.00
Upper Hominy	19.00	19.00	19.00
West Buncombe	13.50	13.50	13.50
Woodfin	10.59	10.59	10.59

Section 6: In accordance with NCGS §115C-429(b), a portion of the fiscal year 2024-2025 Early Childhood Education Funding in the General Fund appropriation, not a part of the Local Current Expense Fund appropriation, is appropriated to Buncombe County Schools in the amount of \$261,300 for supplemental funding to Career and Technical Education preschool classrooms to support personnel costs at Erwin, North Buncombe, Reynolds and Roberson High Schools.

Section 7: ***Tax Levy – County and Asheville Local Tax School District***

A tax rate of 51.76 cents per \$100 of assessed valuation is hereby levied for fiscal year 2024-2025, all of which is levied in the General Fund. This rate is based on an estimated total assessed, taxable property value of \$53.6 billion, and an estimated collection rate of 99.75 percent. Current Year Ad Valorem Tax Revenue is estimated to be \$276,981,794.

The tax rate of 10.62 cents per \$100 of assessed, taxable valuation is hereby levied for fiscal year 2024-2025 for the Asheville Local Tax School District.

Section 8: Compensation for the Chairman, Vice-Chairman, and Commissioners will be \$37,650, \$32,548, and \$28,916 respectively. Travel for official activities will be reimbursed under the same plan used for County employees.

Commissioners are eligible to participate in all County sponsored health and life insurance plans as well as the ability to purchase any other ancillary benefit plan on the same basis as all full-time employees. Contributions of eight percent of Commission members' compensation

will be made to members' 457 Plans. A complete outline of eligible benefits can be found in the Benefits Policy.

Section 9: Subject to the procedures set forth in the Procurement Manual as it relates to Procurement Policy and Contracts as well as to a pre-audit certificate thereon by the Finance Director, if applicable, and approval as to form and legality by County Legal Services, the County Manager and the Clerk to the Board are hereby authorized to sign all contracts where money has been appropriated in this fiscal budget, to execute contracts as well as the necessary documents and agreements and any amendments thereto which are not required to be bid, and those contracts needed to properly document budgeted appropriations, on behalf of Buncombe County within funds included in the Budget Ordinance. The County Manager shall further be authorized to reject any and/or all bids received if it is in the best interest of the County. The County Manager is authorized to transfer appropriations between functional areas within a fund up to \$75,000 per expenditure; however, any revisions that alter total expenditures of any fund must be approved by the Governing Board.

Section 10: The fiscal year 2024-2025 Fee Schedule and Health and Human Services Billing Guide for Buncombe County is hereby approved effective July 1, 2024.

Section 11: The position classification and pay plan listed in Exhibit B are hereby approved effective July 1, 2024. This fiscal year 2024-2025 position classification and pay plan includes thirty (30) new positions approved in the General Fund, and three (3) new positions in the Solid Waste Fund.

General Fund	Four (4) Social Work Assistants
	One (1) Income Maintenance Caseworker I
	Four (4) Income Maintenance Caseworker II's
	Eight (8) EMT Paramedic I's
	One (1) Fire Marshal Administrative Support
	Two (2) Case Managers
	One (1) Mechanic III
	One (1) Maintenance Technician III
	One (1) Human Resources Coordinator
	One (1) Information Technology Analyst II
	One (1) Librarian
	One (1) Administrative Coordinator IV
	One (1) Zoning and Code Compliance Officer
	Two (2) Detectives
	One (1) Business Property Appraiser
Solid Waste Fund	One (1) Environmental Enforcement Specialist Supervisor
	One (1) Heavy Equipment Operator
	One (1) Solid Waste Inspector

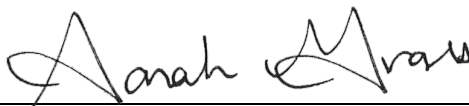
The authorized headcount by fund beginning July 1, 2024, is presented below:

General Fund	1,819
Enterprise Funds	45
Internal Service Fund	5
Grants/Projects Funds	48
Total All Funds	1,917

- Section 12: Copies of this Budget Ordinance will be furnished to the County Manager, Finance Director, Budget Director, Human Resources Director, Clerk of Board of Commissioners, Tax Collector and Tax Assessor for direction in fulfilling the responsibilities of their offices.
- Section 13: All ordinances, resolutions, prior directives, or parts thereof of the Board in conflict with the provisions herein contained are, to the extent of such conflict, hereby superseded and repealed.
- Section 14: In accordance with NCGS 153A-150, the Board of Commissioners adopts a plan to finance the next reappraisal at a cost of \$2,300,000. That amount covers the time between the last reappraisal and the upcoming reappraisal. Funds are appropriated for FY2025 in the Reappraisal Reserve Fund to cover the cost that is estimated to be incurred during FY2025 in completing the revaluation. Such costs may include salaries, fringes, operating expenses and related expenditures for County appraisers and other staff employees who will conduct the revaluation.

Adopted this the 18th day of June, 2024.

Attest:



Clerk to the Board

Buncombe County Board of Commissioners:



Brownie Newman, Chairman

Approval as to form:



Attorney

Exhibit A: FY2025 School Projects for School Community Impact Funding

Funding Percentages: **Buncombe County Schools** 84.55%
 Asheville City Schools 15.45%

Proposed Recurring Funding:				\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$320,000 Total
Agency	School	Project	Type	FY2024	FY2025	FY2026	FY2027	FY2028	FY20282	
ACS	Multiple	Mulch for Elementary and Pre-K Playgrounds	Playground	\$12,640	\$12,360	\$12,360	\$12,360	\$12,360	\$12,360	
Asheville City Schools Total				\$12,640	\$12,360	\$12,360	\$12,360	\$12,360	\$12,360	\$74,440 Total
Asheville City Schools Allocation				\$12,640	\$12,360	\$12,360	\$12,360	\$12,360	\$12,360	\$74,440 Total
BCS	Cane Creek	Install motorized screen and projector in band room	Arts/ECA							
BCS	Haw Creek	Replace playground timber/cross tie border	Playground							
BCS	Woodfin	Installation of playground	Playground							
BCS	Black Mtn. E.	Replace playground equipment	Playground		\$130,000					
BCS	Barnardsville	Replce playground, install turf	Playground			\$135,000				
BCS	Avery's Creek	Replce playground, install turf	Playground					\$125,000		
Buncombe County Schools Total				\$0	\$130,000	\$135,000	\$0	\$125,000	\$0	\$390,000 Total
Buncombe County Schools Allocation				\$67,280	\$67,640	\$67,640	\$67,640	\$67,640	\$67,640	\$405,480 Total

*ECA is Enhanced Curricular Activities. This primarily designates student clubs, but slightly overlaps in areas such as arts or public use.

Beginning in FY2022, the Board of Commissioners approved a process for funding playgrounds, athletics, and enhanced curricular activities (ECA), often called off-cycle capital requests, which result in high community impact. These dollars were named School Community Impact Funding and are split between the two districts using the prior school year's final average daily membership (in this case, FY2023).

While this plan provides a proposed list by year based on each system's priorities, the intention is only to show projects that could be completed within a single year. However, some years may require saving rather than spending to ensure completion based on estimated cost. Approval of the plan encompasses all projects so, if priorities change, each school system could complete the projects most appropriate.

**Buncombe County Classification Compensation Plan
Fiscal Year 2025**

Class Title	Min	Mid	Max	Grade	FLSA
Accountant	\$58,450.38	\$74,524.25	\$90,598.09	3004	Exempt
Accounting and Reporting Manager	\$81,979.68	\$104,524.11	\$127,068.51	3009	Exempt
Accounting Specialist	\$51,052.83	\$65,092.36	\$79,131.88	3002	Exempt
Accounting Supervisor	\$54,626.52	\$69,648.83	\$84,671.11	3003	Exempt
Accounting Technician I	\$19.66	\$23.59	\$27.53	2003	Non-Exempt
Accounting Technician II	\$21.04	\$25.25	\$29.45	2004	Non-Exempt
Accounting Technician III	\$22.51	\$27.01	\$31.51	2005	Non-Exempt
Administrative Assistant	\$22.51	\$27.01	\$31.51	2005	Non-Exempt
Administrative Coordinator I	\$24.09	\$28.90	\$33.72	2006	Non-Exempt
Administrative Coordinator II	\$25.77	\$30.93	\$36.08	2007	Non-Exempt
Administrative Coordinator III	\$58,450.38	\$74,524.25	\$90,598.09	3004	Exempt
Administrative Coordinator IV	\$62,541.91	\$79,740.94	\$96,939.96	3005	Exempt
Administrative Support Associate I	\$17.17	\$20.61	\$24.04	2001	Non-Exempt
Administrative Support Associate II	\$18.38	\$22.05	\$25.73	2002	Non-Exempt
Administrative Support Associate III	\$19.66	\$23.59	\$27.53	2003	Non-Exempt
Administrative Support Associate IV	\$21.04	\$25.25	\$29.45	2004	Non-Exempt
Advanced Practice Clinician	\$81,979.68	\$104,524.11	\$127,068.51	3009	Exempt
Air Quality Coordinator	\$62,541.91	\$79,740.94	\$96,939.96	3005	Exempt
Air Quality Director	\$100,428.64	\$128,046.52	\$155,664.39	3012	Exempt
Air Quality Field Services Program Manager	\$66,919.84	\$85,322.81	\$103,725.75	3006	Exempt
Air Quality Permitting Program Manager	\$66,919.84	\$85,322.81	\$103,725.75	3006	Exempt
Air Quality Specialist I	\$27.58	\$33.09	\$38.61	2008	Non-Exempt
Air Quality Specialist II	\$29.51	\$35.41	\$41.31	2009	Non-Exempt
Appraisal Supervisor	\$62,541.91	\$79,740.94	\$96,939.96	3005	Exempt
Apprentice	#N/A	#N/A	#N/A	NG	Non-Exempt
Apprentice - EMT	#N/A	#N/A	#N/A	NG	Non-Exempt
Assistant County Manager	\$131,641.46	\$167,842.87	\$204,044.26	3016	Exempt
Assistant Department Director I	\$87,718.26	\$111,840.79	\$135,963.30	3010	Exempt
Assistant Department Director II	\$93,858.54	\$119,669.65	\$145,480.74	3011	Exempt
Assistant EMS Operations Supervisor	\$27.58	\$33.09	\$38.61	2008	Non-Exempt
Assistant Fire Marshal	\$27.58	\$33.09	\$38.61	2008	Non-Exempt
Assistant Register of Deeds	\$62,541.91	\$79,740.94	\$96,939.96	3005	Exempt
Assistant to the County Manager	\$51,052.83	\$65,092.36	\$79,131.88	3002	Exempt
Attorney I	\$87,718.26	\$111,840.79	\$135,963.30	3010	Exempt
Attorney II	\$93,858.54	\$119,669.65	\$145,480.74	3011	Exempt
Attorney Supervisor	\$107,458.64	\$137,009.78	\$166,560.89	3013	Exempt
BCSO Accounting Supervisor	\$54,626.52	\$69,648.83	\$84,671.11	3003	Exempt
BCSO Accounting Technician II	\$21.04	\$25.25	\$29.45	2004	Non-Exempt
BCSO Accounting Technician III	\$22.51	\$27.01	\$31.51	2005	Non-Exempt

Buncombe County Classification Compensation Plan
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Class Title	Min	Mid	Max	Grade	FLSA
BCSO Accreditation Manager	\$58,450.38	\$74,524.25	\$90,598.09	3004	Exempt
BCSO Administrative Assistant	\$22.51	\$27.01	\$31.51	2005	Non-Exempt
BCSO Administrative Coordinator I	\$24.09	\$28.90	\$33.72	2006	Non-Exempt
BCSO Administrative Coordinator II	\$25.77	\$30.93	\$36.08	2007	Non-Exempt
BCSO Administrative Officer	\$62,541.91	\$79,740.94	\$96,939.96	3005	Exempt
BCSO Administrative Support Associate I	\$17.17	\$20.61	\$24.04	2001	Non-Exempt
BCSO Administrative Support Associate II	\$18.38	\$22.05	\$25.73	2002	Non-Exempt
BCSO Administrative Support Associate III	\$19.66	\$23.59	\$27.53	2003	Non-Exempt
BCSO Administrative Support Associate IV	\$21.04	\$25.25	\$29.45	2004	Non-Exempt
BCSO Attorney	\$100,428.64	\$128,046.52	\$155,664.39	3012	Exempt
BCSO Business Administrator	\$81,979.68	\$104,524.11	\$127,068.51	3009	Exempt
BCSO Captain	\$66,919.84	\$85,322.81	\$103,725.75	3006	Exempt
BCSO Chief Deputy	\$93,858.54	\$119,669.65	\$145,480.74	3011	Exempt
BCSO Civil Process Administrator	\$71,604.23	\$91,295.40	\$110,986.56	3007	Exempt
BCSO Civil Process Supervisor	\$27.58	\$33.09	\$38.61	2008	Non-Exempt
BCSO Communication and Outreach Coordinator	\$27.58	\$33.09	\$38.61	2008	Non-Exempt
BCSO Control Room Operator	\$18.38	\$22.05	\$25.73	2002	Non-Exempt
BCSO Courthouse Security	\$21.04	\$25.25	\$29.45	2004	Non-Exempt
BCSO Crime Prevention Supervisor	\$24.09	\$28.90	\$33.72	2006	Non-Exempt
BCSO Crime Scene Investigator	\$25.77	\$30.93	\$36.08	2007	Non-Exempt
BCSO Deputy	\$22.51	\$27.01	\$31.51	2005	Non-Exempt
BCSO Detective	\$27.58	\$33.09	\$38.61	2008	Non-Exempt
BCSO Detention Deputy	\$22.51	\$27.01	\$31.51	2005	Non-Exempt
BCSO Detention Officer	\$21.04	\$25.25	\$29.45	2004	Non-Exempt
BCSO Evidence & Property Manager	\$25.77	\$30.93	\$36.08	2007	Non-Exempt
BCSO Evidence & Property Technician	\$21.04	\$25.25	\$29.45	2004	Non-Exempt
BCSO Executive Lieutenant	\$31.57	\$37.89	\$44.20	2010	Non-Exempt
BCSO Field Investigator	\$24.09	\$28.90	\$33.72	2006	Non-Exempt
BCSO Fleet Manager	\$29.51	\$35.41	\$41.31	2009	Non-Exempt
BCSO Grants Administrator	\$81,979.68	\$104,524.11	\$127,068.51	3009	Exempt
BCSO Grants Manager	\$58,450.38	\$74,524.25	\$90,598.09	3004	Exempt
BCSO Grants Specialist	\$51,052.83	\$65,092.36	\$79,131.88	3002	Exempt
BCSO Human Resources Technician	\$24.09	\$28.90	\$33.72	2006	Non-Exempt
BCSO Investigations Administrator	\$33.78	\$40.54	\$47.30	2011	Non-Exempt
BCSO Lieutenant	\$29.51	\$35.41	\$41.31	2009	Non-Exempt
BCSO Logistics Manager	\$71,604.23	\$91,295.40	\$110,986.56	3007	Exempt
BCSO Major	\$87,718.26	\$111,840.79	\$135,963.30	3010	Exempt
BCSO Operations Manager	\$76,616.53	\$97,686.08	\$118,755.62	3008	Exempt
BCSO Patrol Administrator	\$66,919.84	\$85,322.81	\$103,725.75	3006	Exempt

**Buncombe County Classification Compensation Plan
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Class Title	Min	Mid	Max	Grade	FLSA
BCSO Payroll Technician	\$24.09	\$28.90	\$33.72	2006	Non-Exempt
BCSO Personnel and Training Officer	\$29.51	\$35.41	\$41.31	2009	Non-Exempt
BCSO Preservation Specialist	\$19.66	\$23.59	\$27.53	2003	Non-Exempt
BCSO Project Manager	\$62,541.91	\$79,740.94	\$96,939.96	3005	Exempt
BCSO Public Information Coordinator	\$27.58	\$33.09	\$38.61	2008	Non-Exempt
BCSO Public Information Officer	\$76,616.53	\$97,686.08	\$118,755.62	3008	Exempt
BCSO Reassurance Coordinator	\$18.38	\$22.05	\$25.73	2002	Non-Exempt
BCSO Security Guard	\$17.17	\$20.61	\$24.04	2001	Non-Exempt
BCSO Senior Citizens Affairs	\$17.17	\$20.61	\$24.04	2001	Non-Exempt
BCSO Sergeant	\$25.77	\$30.93	\$36.08	2007	Non-Exempt
BCSO Sergeant Detective	\$29.51	\$35.41	\$41.31	2009	Non-Exempt
BCSO Sheriff's Data Technician	\$22.51	\$27.01	\$31.51	2005	Non-Exempt
BCSO Warrant Officer	\$17.17	\$20.61	\$24.04	2001	Non-Exempt
Benefits Administrator	\$76,616.53	\$97,686.08	\$118,755.62	3008	Exempt
Benefits Specialist	\$66,919.84	\$85,322.81	\$103,725.75	3006	Exempt
Budget Analyst I	\$76,616.53	\$97,686.08	\$118,755.62	3008	Exempt
Budget Analyst II	\$81,979.68	\$104,524.11	\$127,068.51	3009	Exempt
Building Maintenance Supervisor	\$58,450.38	\$74,524.25	\$90,598.09	3004	Exempt
Business Administrator I	\$76,616.53	\$97,686.08	\$118,755.62	3008	Exempt
Business Administrator II	\$81,979.68	\$104,524.11	\$127,068.51	3009	Exempt
Business Administrator III	\$87,718.26	\$111,840.79	\$135,963.30	3010	Exempt
Business Property Appraiser	\$24.09	\$28.90	\$33.72	2006	Non-Exempt
Care Coordinator I	\$25.77	\$30.93	\$36.08	2007	Non-Exempt
Care Coordinator II	\$58,450.38	\$74,524.25	\$90,598.09	3004	Exempt
Care Coordinator Supervisor	\$71,604.23	\$91,295.40	\$110,986.56	3007	Exempt
Case Manager	\$22.51	\$27.01	\$31.51	2005	Non-Exempt
Cataloger	\$19.66	\$23.59	\$27.53	2003	Non-Exempt
Centralized Data Entry Supervisor	\$54,626.52	\$69,648.83	\$84,671.11	3003	Exempt
Chief Information Security Officer	\$106,454.35	\$135,729.31	\$165,004.24	3110	Exempt
Chief Medical Officer	\$140,856.36	\$179,591.87	\$218,327.36	3017	Exempt
Classification and Compensation Analyst	\$71,604.23	\$91,295.40	\$110,986.56	3007	Exempt
Clerk to the Board	\$81,979.68	\$104,524.11	\$127,068.51	3009	Exempt
Code Enforcement Officer I	\$24.09	\$28.90	\$33.72	2006	Non-Exempt
Code Enforcement Officer II	\$27.58	\$33.09	\$38.61	2008	Non-Exempt
Code Enforcement Officer III	\$29.51	\$35.41	\$41.31	2009	Non-Exempt
Code Enforcement Officer Supervisor	\$71,604.23	\$91,295.40	\$110,986.56	3007	Exempt
Commercial Appraiser	\$58,450.38	\$74,524.25	\$90,598.09	3004	Exempt
Communication Supervisor	\$62,541.91	\$79,740.94	\$96,939.96	3005	Exempt
Community Employment Case Manager	\$24.09	\$28.90	\$33.72	2006	Non-Exempt

**Buncombe County Classification Compensation Plan
Fiscal Year 2025**

Class Title	Min	Mid	Max	Grade	FLSA
Community EMT	\$22.51	\$27.01	\$31.51	2005	Non-Exempt
Community Engagement Manager	\$66,919.84	\$85,322.81	\$103,725.75	3006	Exempt
Community Engagement Specialist	\$62,541.91	\$79,740.94	\$96,939.96	3005	Exempt
Community Health Assistant	\$17.17	\$20.61	\$24.04	2001	Non-Exempt
Community Paramedic	\$24.09	\$28.90	\$33.72	2006	Non-Exempt
Community Paramedic Program Manager	\$62,541.91	\$79,740.94	\$96,939.96	3005	Exempt
Community Resources Division Director	\$100,428.64	\$128,046.52	\$155,664.39	3012	Exempt
Community Services Consultant	\$62,541.91	\$79,740.94	\$96,939.96	3005	Exempt
Compensation and Benefits Manager	\$81,979.68	\$104,524.11	\$127,068.51	3009	Exempt
Compliance Officer	\$62,541.91	\$79,740.94	\$96,939.96	3005	Exempt
County Attorney	#N/A	#N/A	#N/A	NG	Exempt
County Manager	#N/A	#N/A	#N/A	NG	Exempt
Customer Service Specialist	\$19.66	\$23.59	\$27.53	2003	Non-Exempt
Deputy Clerk to the Board	\$54,626.52	\$69,648.83	\$84,671.11	3003	Exempt
Deputy Fire Marshal	\$71,604.23	\$91,295.40	\$110,986.56	3007	Exempt
Deputy Register of Deeds I	\$24.09	\$28.90	\$33.72	2006	Non-Exempt
Deputy Register of Deeds II	\$27.58	\$33.09	\$38.61	2008	Non-Exempt
Deputy Register of Deeds Supervisor	\$29.51	\$35.41	\$41.31	2009	Non-Exempt
Director I	\$100,428.64	\$128,046.52	\$155,664.39	3012	Exempt
Director II	\$107,458.64	\$137,009.78	\$166,560.89	3013	Exempt
Director III	\$114,980.75	\$146,600.46	\$178,220.16	3014	Exempt
Director IV	\$123,029.40	\$156,862.49	\$190,695.57	3015	Exempt
Director of Elections	\$107,458.64	\$137,009.78	\$166,560.89	3013	Exempt
Disbursements Manager	\$81,979.68	\$104,524.11	\$127,068.51	3009	Exempt
Division Manager I	\$76,616.53	\$97,686.08	\$118,755.62	3008	Exempt
Division Manager II	\$81,979.68	\$104,524.11	\$127,068.51	3009	Exempt
Elections Coordinator	\$29.51	\$35.41	\$41.31	2009	Non-Exempt
Elections Technical Specialist	\$27.58	\$33.09	\$38.61	2008	Non-Exempt
Electrical Specialist	\$24.09	\$28.90	\$33.72	2006	Non-Exempt
Emergency Management Specialist	\$24.09	\$28.90	\$33.72	2006	Non-Exempt
Emergency Services Specialist	\$24.09	\$28.90	\$33.72	2006	Non-Exempt
Employee Engagement Manager	\$71,604.23	\$91,295.40	\$110,986.56	3007	Exempt
Employee Health Practice Manager	\$76,616.53	\$97,686.08	\$118,755.62	3008	Exempt
Employee Relations Manager	\$76,616.53	\$97,686.08	\$118,755.62	3008	Exempt
Employee Relations Specialist	\$71,604.23	\$91,295.40	\$110,986.56	3007	Exempt
EMS Medical Director	\$140,856.36	\$179,591.87	\$218,327.36	3017	Exempt
EMS Operations Supervisor	\$29.51	\$35.41	\$41.31	2009	Non-Exempt
EMT - Advanced	\$22.51	\$27.01	\$31.51	2005	Non-Exempt
EMT - Basic	\$17.17	\$20.61	\$24.04	2001	Non-Exempt

**Buncombe County Classification Compensation Plan
Fiscal Year 2025**

Class Title	Min	Mid	Max	Grade	FLSA
EMT - Paramedic	\$24.09	\$28.90	\$33.72	2006	Non-Exempt
Environmental Educator	\$27.58	\$33.09	\$38.61	2008	Non-Exempt
Environmental Enforcement Specialist	\$27.58	\$33.09	\$38.61	2008	Non-Exempt
Environmental Enforcement Supervisor	\$62,541.91	\$79,740.94	\$96,939.96	3005	Exempt
Environmental Health Administrator	\$81,979.68	\$104,524.11	\$127,068.51	3009	Exempt
Environmental Health Specialist I	\$27.58	\$33.09	\$38.61	2008	Non-Exempt
Environmental Health Specialist II	\$29.51	\$35.41	\$41.31	2009	Non-Exempt
Environmental Health Specialist III	\$31.57	\$37.89	\$44.20	2010	Non-Exempt
Environmental Health Supervisor	\$71,604.23	\$91,295.40	\$110,986.56	3007	Exempt
Equity and Inclusion Specialist	\$62,541.91	\$79,740.94	\$96,939.96	3005	Exempt
Erosion Control Officer	\$71,604.23	\$91,295.40	\$110,986.56	3007	Exempt
Erosion Control Specialist	\$27.58	\$33.09	\$38.61	2008	Non-Exempt
Fellow	#N/A	#N/A	#N/A	NG	Non-Exempt
Finance Director	\$123,029.40	\$156,862.49	\$190,695.57	3015	Exempt
Financial Analyst	\$66,919.84	\$85,322.81	\$103,725.75	3006	Exempt
Financial, Planning, and Analysis Manager	\$81,979.68	\$104,524.11	\$127,068.51	3009	Exempt
Fire Marshal	\$76,616.53	\$97,686.08	\$118,755.62	3008	Exempt
Fiscal Support Specialist	\$25.77	\$30.93	\$36.08	2007	Non-Exempt
General Services Project Manager	\$87,718.26	\$111,840.79	\$135,963.30	3010	Exempt
GIS and Land Records Manager	\$62,541.91	\$79,740.94	\$96,939.96	3005	Exempt
GIS Technician	\$25.77	\$30.93	\$36.08	2007	Non-Exempt
Governance, Risk, and Compliance Manager	\$81,213.52	\$103,547.24	\$125,880.95	3106	Exempt
Grants Administrator	\$81,979.68	\$104,524.11	\$127,068.51	3009	Exempt
Grants Manager	\$58,450.38	\$74,524.25	\$90,598.09	3004	Exempt
Grounds Maintenance Supervisor	\$54,626.52	\$69,648.83	\$84,671.11	3003	Exempt
Grounds Technician I	\$19.66	\$23.59	\$27.53	2003	Non-Exempt
Grounds Technician II	\$21.04	\$25.25	\$29.45	2004	Non-Exempt
Grounds Technician III	\$22.51	\$27.01	\$31.51	2005	Non-Exempt
Health and Human Services Finance Manager	\$76,616.53	\$97,686.08	\$118,755.62	3008	Exempt
Health Promotions Manager	\$76,616.53	\$97,686.08	\$118,755.62	3008	Exempt
Health Services Coordinator	\$71,604.23	\$91,295.40	\$110,986.56	3007	Exempt
Heavy Equipment Mechanic Operator	\$22.51	\$27.01	\$31.51	2005	Non-Exempt
Heavy Equipment Operator	\$21.04	\$25.25	\$29.45	2004	Non-Exempt
Human Resources Coordinator	\$27.58	\$33.09	\$38.61	2008	Non-Exempt
Human Resources Generalist	\$25.77	\$30.93	\$36.08	2007	Non-Exempt
Human Resources Information System Analyst	\$71,604.23	\$91,295.40	\$110,986.56	3007	Exempt
Human Resources Information System Manager	\$81,979.68	\$104,524.11	\$127,068.51	3009	Exempt
Human Resources Operations Manager	\$81,979.68	\$104,524.11	\$127,068.51	3009	Exempt
Human Resources Technician	\$24.09	\$28.90	\$33.72	2006	Non-Exempt

**Buncombe County Classification Compensation Plan
Fiscal Year 2025**

Class Title	Min	Mid	Max	Grade	FLSA
HVAC Specialist	\$24.09	\$28.90	\$33.72	2006	Non-Exempt
Identification Supervisor	\$54,626.52	\$69,648.83	\$84,671.11	3003	Exempt
Identification Technician I	\$17.17	\$20.61	\$24.04	2001	Non-Exempt
Identification Technician II	\$18.38	\$22.05	\$25.73	2002	Non-Exempt
Identification Technician III	\$19.66	\$23.59	\$27.53	2003	Non-Exempt
Income Maintenance Administrator	\$71,604.23	\$91,295.40	\$110,986.56	3007	Exempt
Income Maintenance Caseworker I	\$19.66	\$23.59	\$27.53	2003	Non-Exempt
Income Maintenance Caseworker II	\$22.51	\$27.01	\$31.51	2005	Non-Exempt
Income Maintenance Caseworker III	\$24.09	\$28.90	\$33.72	2006	Non-Exempt
Income Maintenance Investigator	\$24.09	\$28.90	\$33.72	2006	Non-Exempt
Income Maintenance Resource Specialist	\$25.77	\$30.93	\$36.08	2007	Non-Exempt
Income Maintenance Supervisor II	\$58,450.38	\$74,524.25	\$90,598.09	3004	Exempt
Income Maintenance Supervisor III	\$62,541.91	\$79,740.94	\$96,939.96	3005	Exempt
Information & Communication Manager	\$66,919.84	\$85,322.81	\$103,725.75	3006	Exempt
Information and Communication Specialist I	\$24.09	\$28.90	\$33.72	2006	Non-Exempt
Information and Communication Specialist II	\$58,450.38	\$74,524.25	\$90,598.09	3004	Exempt
Information and Communication Specialist III	\$62,541.91	\$79,740.94	\$96,939.96	3005	Exempt
Information Technology Administrator I	\$66,294.42	\$84,525.40	\$102,756.35	3103	Exempt
Information Technology Administrator II	\$70,935.03	\$90,442.17	\$109,949.29	3104	Exempt
Information Technology Administrator III	\$75,900.48	\$96,773.12	\$117,645.74	3105	Exempt
Information Technology Analyst I	\$61,957.40	\$78,995.70	\$96,033.97	3102	Exempt
Information Technology Analyst II	\$66,294.42	\$84,525.40	\$102,756.35	3103	Exempt
Information Technology Developer I	\$66,294.42	\$84,525.40	\$102,756.35	3103	Exempt
Information Technology Developer II	\$70,935.03	\$90,442.17	\$109,949.29	3104	Exempt
Information Technology Developer III	\$75,900.48	\$96,773.12	\$117,645.74	3105	Exempt
Information Technology Division Manager	\$99,490.05	\$126,849.82	\$154,209.57	3109	Exempt
Information Technology Engineer I	\$70,935.03	\$90,442.17	\$109,949.29	3104	Exempt
Information Technology Engineer II	\$75,900.48	\$96,773.12	\$117,645.74	3105	Exempt
Information Technology Management Analyst	\$75,900.48	\$96,773.12	\$117,645.74	3105	Exempt
Information Technology Manager I	\$81,213.52	\$103,547.24	\$125,880.95	3106	Exempt
Information Technology Manager II	\$86,898.46	\$110,795.55	\$134,692.61	3107	Exempt
Information Technology Project Manager	\$75,900.48	\$96,773.12	\$117,645.74	3105	Exempt
Information Technology Security Analyst I	\$70,935.03	\$90,442.17	\$109,949.29	3104	Exempt
Information Technology Security Analyst II	\$75,900.48	\$96,773.12	\$117,645.74	3105	Exempt
Information Technology Security Analyst III	\$81,213.52	\$103,547.24	\$125,880.95	3106	Exempt
Information Technology Technician I	\$24.71	\$29.66	\$34.60	2101	Non-Exempt
Information Technology Technician II	\$26.44	\$31.73	\$37.02	2102	Non-Exempt
Information Technology Technician III	\$28.30	\$33.96	\$39.61	2103	Non-Exempt
Intern	#N/A	#N/A	#N/A	NG	Non-Exempt

**Buncombe County Classification Compensation Plan
Fiscal Year 2025**

Class Title	Min	Mid	Max	Grade	FLSA
Internal Audit Director	\$100,428.64	\$128,046.52	\$155,664.39	3012	Exempt
Internal Audit Manager	\$81,979.68	\$104,524.11	\$127,068.51	3009	Exempt
Internal Auditor	\$66,919.84	\$85,322.81	\$103,725.75	3006	Exempt
Laboratory Technician	\$25.77	\$30.93	\$36.08	2007	Non-Exempt
Laborer	\$17.17	\$20.61	\$24.04	2001	Non-Exempt
Land Records Technician I	\$21.04	\$25.25	\$29.45	2004	Non-Exempt
Land Records Technician II	\$22.51	\$27.01	\$31.51	2005	Non-Exempt
Landfill Manager	\$66,919.84	\$85,322.81	\$103,725.75	3006	Exempt
Landfill Operations Assistant Manager	\$25.77	\$30.93	\$36.08	2007	Non-Exempt
Language Access Coordinator	\$58,450.38	\$74,524.25	\$90,598.09	3004	Exempt
Language Access Specialist I	\$22.51	\$27.01	\$31.51	2005	Non-Exempt
Language Access Specialist II	\$24.09	\$28.90	\$33.72	2006	Non-Exempt
Lead Electrical Specialist	\$27.58	\$33.09	\$38.61	2008	Non-Exempt
Lead Mechanic	\$25.77	\$30.93	\$36.08	2007	Non-Exempt
Lead Plumbing Specialist	\$27.58	\$33.09	\$38.61	2008	Non-Exempt
Lead Recruiter	\$58,450.38	\$74,524.25	\$90,598.09	3004	Exempt
Librarian	\$22.51	\$27.01	\$31.51	2005	Non-Exempt
Library Assistant	\$18.38	\$22.05	\$25.73	2002	Non-Exempt
Library Branch Manager	\$71,604.23	\$91,295.40	\$110,986.56	3007	Exempt
Library Branch Services Manager	\$81,979.68	\$104,524.11	\$127,068.51	3009	Exempt
Library Safety Associate	\$19.66	\$23.59	\$27.53	2003	Non-Exempt
Library Services Coordinator	\$25.77	\$30.93	\$36.08	2007	Non-Exempt
Library Services Manager	\$81,979.68	\$104,524.11	\$127,068.51	3009	Exempt
Library Services Program Coordinator	\$62,541.91	\$79,740.94	\$96,939.96	3005	Exempt
Library Special Collections Manager	\$71,604.23	\$91,295.40	\$110,986.56	3007	Exempt
Library Substitute	#N/A	#N/A	#N/A	NG	Non-Exempt
Library Technical Services Manager	\$66,919.84	\$85,322.81	\$103,725.75	3006	Exempt
Library Youth Services Manager	\$71,604.23	\$91,295.40	\$110,986.56	3007	Exempt
Licensed Clinical Therapist	\$62,541.91	\$79,740.94	\$96,939.96	3005	Exempt
Maintenance Coordinator	\$51,052.83	\$65,092.36	\$79,131.88	3002	Exempt
Maintenance Technician I	\$21.04	\$25.25	\$29.45	2004	Non-Exempt
Maintenance Technician II	\$22.51	\$27.01	\$31.51	2005	Non-Exempt
Maintenance Technician III	\$24.09	\$28.90	\$33.72	2006	Non-Exempt
Management Analyst I	\$76,616.53	\$97,686.08	\$118,755.62	3008	Exempt
Management Analyst II	\$81,979.68	\$104,524.11	\$127,068.51	3009	Exempt
Mechanic I	\$19.66	\$23.59	\$27.53	2003	Non-Exempt
Mechanic II	\$21.04	\$25.25	\$29.45	2004	Non-Exempt
Mechanic III	\$24.09	\$28.90	\$33.72	2006	Non-Exempt
Medical Billing and Coding Specialist	\$24.09	\$28.90	\$33.72	2006	Non-Exempt

**Buncombe County Classification Compensation Plan
Fiscal Year 2025**

Class Title	Min	Mid	Max	Grade	FLSA
Medical Lab Technologist	\$27.58	\$33.09	\$38.61	2008	Non-Exempt
Medical Office Assistant	\$21.04	\$25.25	\$29.45	2004	Non-Exempt
Nutrition Program Manager	\$71,604.23	\$91,295.40	\$110,986.56	3007	Exempt
Nutritionist I	\$25.77	\$30.93	\$36.08	2007	Non-Exempt
Nutritionist II	\$27.58	\$33.09	\$38.61	2008	Non-Exempt
Nutritionist Supervisor	\$62,541.91	\$79,740.94	\$96,939.96	3005	Exempt
Operations and Facilities Coordinator	\$19.66	\$23.59	\$27.53	2003	Non-Exempt
Operations and Facilities Supervisor	\$62,541.91	\$79,740.94	\$96,939.96	3005	Exempt
Organizational Development Manager	\$76,616.53	\$97,686.08	\$118,755.62	3008	Exempt
Organizational Development Trainer	\$66,919.84	\$85,322.81	\$103,725.75	3006	Exempt
Paralegal	\$25.77	\$30.93	\$36.08	2007	Non-Exempt
Paralegal Supervisor	\$58,450.38	\$74,524.25	\$90,598.09	3004	Exempt
Park Ranger I	\$21.04	\$25.25	\$29.45	2004	Non-Exempt
Park Ranger II	\$22.51	\$27.01	\$31.51	2005	Non-Exempt
Park Ranger Supervisor	\$51,052.83	\$65,092.36	\$79,131.88	3002	Exempt
Parks Landscape Supervisor	\$54,626.52	\$69,648.83	\$84,671.11	3003	Exempt
Payroll Specialist	\$25.77	\$30.93	\$36.08	2007	Non-Exempt
Pharmacist	\$93,858.54	\$119,669.65	\$145,480.74	3011	Exempt
Physician	\$131,641.46	\$167,842.87	\$204,044.26	3016	Exempt
Planner I	\$54,626.52	\$69,648.83	\$84,671.11	3003	Exempt
Planner II	\$62,541.91	\$79,740.94	\$96,939.96	3005	Exempt
Planner III	\$71,604.23	\$91,295.40	\$110,986.56	3007	Exempt
Planning Technician	\$22.51	\$27.01	\$31.51	2005	Non-Exempt
Plans Reviewer	\$62,541.91	\$79,740.94	\$96,939.96	3005	Exempt
Plumbing Specialist	\$24.09	\$28.90	\$33.72	2006	Non-Exempt
Power Plant Operator	\$54,626.52	\$69,648.83	\$84,671.11	3003	Exempt
Preparedness Officer	\$76,616.53	\$97,686.08	\$118,755.62	3008	Exempt
Pre-Trial Services Coordinator	\$25.77	\$30.93	\$36.08	2007	Non-Exempt
Pre-Trial Services Screener	\$22.51	\$27.01	\$31.51	2005	Non-Exempt
Pre-Trial Services Supervisor	\$58,450.38	\$74,524.25	\$90,598.09	3004	Exempt
Principal Planner	\$81,979.68	\$104,524.11	\$127,068.51	3009	Exempt
Procurement Agent	\$58,450.38	\$74,524.25	\$90,598.09	3004	Exempt
Procurement Coordinator	\$21.04	\$25.25	\$29.45	2004	Non-Exempt
Procurement Manager	\$71,604.23	\$91,295.40	\$110,986.56	3007	Exempt
Procurement Specialist	\$21.04	\$25.25	\$29.45	2004	Non-Exempt
Program Coordinator	\$27.58	\$33.09	\$38.61	2008	Non-Exempt
Program Manager I	\$62,541.91	\$79,740.94	\$96,939.96	3005	Exempt
Program Manager II	\$66,919.84	\$85,322.81	\$103,725.75	3006	Exempt
Program Supervisor	\$58,450.38	\$74,524.25	\$90,598.09	3004	Exempt

**Buncombe County Classification Compensation Plan
Fiscal Year 2025**

Class Title	Min	Mid	Max	Grade	FLSA
Property Appraiser I	\$24.09	\$28.90	\$33.72	2006	Non-Exempt
Property Appraiser II	\$25.77	\$30.93	\$36.08	2007	Non-Exempt
Property Appraiser III	\$58,450.38	\$74,524.25	\$90,598.09	3004	Exempt
Public Health Division Director	\$107,458.64	\$137,009.78	\$166,560.89	3013	Exempt
Public Health Nurse Administrator	\$93,858.54	\$119,669.65	\$145,480.74	3011	Exempt
Public Health Nurse I	\$58,450.38	\$74,524.25	\$90,598.09	3004	Exempt
Public Health Nurse II	\$62,541.91	\$79,740.94	\$96,939.96	3005	Exempt
Public Health Nurse III	\$66,919.84	\$85,322.81	\$103,725.75	3006	Exempt
Public Health Nurse Supervisor I	\$71,604.23	\$91,295.40	\$110,986.56	3007	Exempt
Public Health Nurse Supervisor II	\$81,979.68	\$104,524.11	\$127,068.51	3009	Exempt
Public Relations Coordinator	\$29.51	\$35.41	\$41.31	2009	Non-Exempt
Public Safety Communications Assistant Supervisor	\$22.51	\$27.01	\$31.51	2005	Non-Exempt
Public Safety Communications Call Taker	\$19.66	\$23.59	\$27.53	2003	Non-Exempt
Public Safety Communications Operations Manager	\$66,919.84	\$85,322.81	\$103,725.75	3006	Exempt
Public Safety Communications QA and Training Manager	\$62,541.91	\$79,740.94	\$96,939.96	3005	Exempt
Public Safety Communications Supervisor	\$25.77	\$30.93	\$36.08	2007	Non-Exempt
Public Safety Communications Training Support Specialist	\$22.51	\$27.01	\$31.51	2005	Non-Exempt
Public Safety Communicator	\$19.66	\$23.59	\$27.53	2003	Non-Exempt
Public Safety Telecommunicator	\$21.04	\$25.25	\$29.45	2004	Non-Exempt
Public Safety Training and Security Manager	\$81,979.68	\$104,524.11	\$127,068.51	3009	Exempt
Public Safety Training Facility Manager	\$71,604.23	\$91,295.40	\$110,986.56	3007	Exempt
Public Safety Training Facility Technician	\$22.51	\$27.01	\$31.51	2005	Non-Exempt
Quality Assurance Manager	\$76,616.53	\$97,686.08	\$118,755.62	3008	Exempt
Quality Assurance Specialist I	\$62,541.91	\$79,740.94	\$96,939.96	3005	Exempt
Quality Assurance Specialist II	\$66,919.84	\$85,322.81	\$103,725.75	3006	Exempt
Recreation Planner	\$29.51	\$35.41	\$41.31	2009	Non-Exempt
Recreation Services Facility Assistant	\$17.17	\$20.61	\$24.04	2001	Non-Exempt
Recreation Services Program Coordinator	\$25.77	\$30.93	\$36.08	2007	Non-Exempt
Recreation Services Program Manager	\$27.58	\$33.09	\$38.61	2008	Non-Exempt
Recreation Services Project Manager	\$66,919.84	\$85,322.81	\$103,725.75	3006	Exempt
Recruiter	\$27.58	\$33.09	\$38.61	2008	Non-Exempt
Recruiting Manager	\$76,616.53	\$97,686.08	\$118,755.62	3008	Exempt
Register of Deeds	#N/A	#N/A	#N/A	NG	Exempt
Risk Manager	\$71,604.23	\$91,295.40	\$110,986.56	3007	Exempt
Safety Officer	\$62,541.91	\$79,740.94	\$96,939.96	3005	Exempt
Safety, Preparedness, and Recovery Officer	\$81,979.68	\$104,524.11	\$127,068.51	3009	Exempt
Scale House Supervisor	\$24.09	\$28.90	\$33.72	2006	Non-Exempt
Senior Attorney I	\$107,458.64	\$137,009.78	\$166,560.89	3013	Exempt
Senior Attorney II	\$114,980.75	\$146,600.46	\$178,220.16	3014	Exempt

**Buncombe County Classification Compensation Plan
Fiscal Year 2025**

Class Title	Min	Mid	Max	Grade	FLSA
Senior Attorney III	\$123,029.40	\$156,862.49	\$190,695.57	3015	Exempt
Sheriff	#N/A	#N/A	#N/A	NG	Exempt
Social Services Program Coordinator	\$71,604.23	\$91,295.40	\$110,986.56	3007	Exempt
Social Work Assistant	\$22.51	\$27.01	\$31.51	2005	Non-Exempt
Social Work Division Director	\$100,428.64	\$128,046.52	\$155,664.39	3012	Exempt
Social Work Practice Supervisor	\$31.57	\$37.89	\$44.20	2010	Non-Exempt
Social Work Program Manager	\$76,616.53	\$97,686.08	\$118,755.62	3008	Exempt
Social Work Supervisor II	\$62,541.91	\$79,740.94	\$96,939.96	3005	Exempt
Social Work Supervisor III	\$66,919.84	\$85,322.81	\$103,725.75	3006	Exempt
Social Worker I	\$24.09	\$28.90	\$33.72	2006	Non-Exempt
Social Worker II	\$25.77	\$30.93	\$36.08	2007	Non-Exempt
Social Worker III	\$29.51	\$35.41	\$41.31	2009	Non-Exempt
Social Worker IV	\$31.57	\$37.89	\$44.20	2010	Non-Exempt
Soil Conservationist I	\$27.58	\$33.09	\$38.61	2008	Non-Exempt
Soil Conservationist II	\$29.51	\$35.41	\$41.31	2009	Non-Exempt
Soil Scientist	\$31.57	\$37.89	\$44.20	2010	Non-Exempt
Solid Waste Coordinator	\$54,626.52	\$69,648.83	\$84,671.11	3003	Exempt
Solid Waste Environmental Specialist	\$24.09	\$28.90	\$33.72	2006	Non-Exempt
Solid Waste Inspector	\$25.77	\$30.93	\$36.08	2007	Non-Exempt
Solid Waste Manager	\$81,979.68	\$104,524.11	\$127,068.51	3009	Exempt
Solid Waste Scale Operator	\$17.17	\$20.61	\$24.04	2001	Non-Exempt
Staff Development Manager	\$62,541.91	\$79,740.94	\$96,939.96	3005	Exempt
Staff Development Specialist	\$54,626.52	\$69,648.83	\$84,671.11	3003	Exempt
Stormwater Engineer/Hydrogeologist	\$76,616.53	\$97,686.08	\$118,755.62	3008	Exempt
Stormwater Technician	\$27.58	\$33.09	\$38.61	2008	Non-Exempt
Strategic Policy and Analysis Manager	\$87,718.26	\$111,840.79	\$135,963.30	3010	Exempt
Systems Specialist	\$19.66	\$23.59	\$27.53	2003	Non-Exempt
Tax Assessor	\$107,458.64	\$137,009.78	\$166,560.89	3013	Exempt
Tax Collections Clerk	\$18.38	\$22.05	\$25.73	2002	Non-Exempt
Tax Collections Supervisor	\$58,450.38	\$74,524.25	\$90,598.09	3004	Exempt
Tax Collector	\$107,458.64	\$137,009.78	\$166,560.89	3013	Exempt
Tax Revenue Collector I	\$22.51	\$27.01	\$31.51	2005	Non-Exempt
Tax Revenue Collector II	\$24.09	\$28.90	\$33.72	2006	Non-Exempt
Tax Systems Analyst	\$66,919.84	\$85,322.81	\$103,725.75	3006	Exempt
Tax Systems Technician	\$25.77	\$30.93	\$36.08	2007	Non-Exempt
Training Officer	\$66,919.84	\$85,322.81	\$103,725.75	3006	Exempt
Transfer Station Assistant Manager	\$25.77	\$30.93	\$36.08	2007	Non-Exempt
Transfer Station Manager	\$66,919.84	\$85,322.81	\$103,725.75	3006	Exempt
Transfer Station Operator	\$17.17	\$20.61	\$24.04	2001	Non-Exempt

Buncombe County Classification Compensation Plan
Fiscal Year 2025

Class Title	Min	Mid	Max	Grade	FLSA
Transfer Truck Driver I	\$21.04	\$25.25	\$29.45	2004	Non-Exempt
Transfer Truck Driver II	\$22.51	\$27.01	\$31.51	2005	Non-Exempt
Vehicle Maintenance Supervisor	\$58,450.38	\$74,524.25	\$90,598.09	3004	Exempt
Veterans Service Officer I	\$25.77	\$30.93	\$36.08	2007	Non-Exempt
Veterans Service Officer II	\$27.58	\$33.09	\$38.61	2008	Non-Exempt
Veterans Service Officer Supervisor	\$62,541.91	\$79,740.94	\$96,939.96	3005	Exempt
Website Administrator	\$70,935.03	\$90,442.17	\$109,949.29	3104	Exempt
Zoning and Code Compliance Officer	\$25.77	\$30.93	\$36.08	2007	Non-Exempt

Class Title	Grade	FLSA	Addition/Change
Apprentice - EMT	NG	Non-Exempt	New
BCSO Administrative Assistant	2005	Non-Exempt	New
BCSO Business Administrator	3009	Exempt	New
BCSO Grants Specialist	3003	Exempt	New
BCSO Project Manager	3005	Exempt	New
BCSO Public Information Officer	3008	Exempt	New
Community EMT	2005	Non-Exempt	New
Environmental Enforcement Supervisor	3005	Exempt	New
Mechanic III	2006	Non-Exempt	New
Parks Landscape Supervisor	3003	Exempt	New
Public Safety Communications Training Support Specialist	2005	Non-Exempt	New
Public Safety Communicator	2003	Non-Exempt	New
Social Work Assistant	2005	Non-Exempt	New
Social Work Practice Supervisor	2010	Non-Exempt	New
Social Worker IV	2010	Non-Exempt	New
Solid Waste Inspector	2007	Non-Exempt	New

Class Title	Grade	FLSA	Addition/Change
Arson Investigator	2007	Non-Exempt	Remove
Assistant Finance Director	3011	Exempt	Remove
County Social Services Program Administrator I	3009	Exempt	Remove
Employee Engagement and Communications Manager	3008	Exempt	Remove
Environmental Health Program Specialist	2010	Non-Exempt	Remove
Facilities and Construction Coordinator	3007	Exempt	Remove
Income Maintenance Administrator I	3006	Exempt	Remove
Investigation, Assessment, and Treatment Social Worker	2009	Non-Exempt	Remove
Library Page	NG	Non-Exempt	Remove
Public Information Assistant	2003	Non-Exempt	Remove
Senior Accountant	3008	Exempt	Remove
Solid Waste Manager (Operations)	3010	Exempt	Remove
Tax Data Collector	2002	Non-Exempt	Remove

Class Title	Grade	FLSA	Addition/Change
Air Quality Specialist I	2008	Non-Exempt	Change title
Air Quality Specialist II	2009	Non-Exempt	Change title
Assistant to the County Manager	3002	Exempt	Change Title
BCSO Communication and Outreach Coordinator	2008	Non-Exempt	Change title
Chief Medical Officer	3017	Exempt	Change title
Community Engagement Manager	3006	Exempt	Change title
Community Engagement Specialist	3005	Exempt	Change title
Community Resources Division Director	3012	Exempt	Change title
Financial Planning and Analysis Manager	3009	Exempt	Change title
Health and Human Services Finance Manager	3008	Exempt	Change title
Human Resources Information System Analyst	3007	Exempt	Change title
Human Resources Information System Manager	3009	Exempt	Change title
Income Maintenance Administrator	3007	Exempt	Change title
Librarian	2005	Non-Exempt	Change to salary grade
Physician	3016	Exempt	Change title
Public Health Division Director	3013	Exempt	Change title
Public Safety Communications Assistant Supervisor	2005	Non-Exempt	Change title
Public Safety Communications Supervisor	2007	Non-Exempt	Change title
Public Safety Communications Operations Manager	3006	Exempt	Change title
Public Safety Telecommunicator	2004	Non-Exempt	Change title
Recruiting Manager	3008	Exempt	Change title
Social Work Division Director	3012	Exempt	Change title
Solid Waste Manager	3009	Exempt	Change title
Strategy and Analysis Manager	3010	Exempt	Change title

BUNCOMBE COUNTY SALARY SCHEDULE WITH QUARTILES

July 1, 2024

SALARY GRADE	1ST QUARTILE		2ND QUARTILE		3RD QUARTILE		4TH QUARTILE	
	minimum	maximum	minimum	maximum	minimum	maximum	minimum	maximum
2001	\$ 17.17	\$ 18.89	\$ 18.90	\$ 20.61	\$ 20.62	\$ 22.34	\$ 22.35	\$ 24.04
2002	\$ 18.38	\$ 20.21	\$ 20.22	\$ 22.05	\$ 22.06	\$ 23.90	\$ 23.91	\$ 25.73
2003	\$ 19.66	\$ 21.63	\$ 21.64	\$ 23.59	\$ 23.60	\$ 25.57	\$ 25.58	\$ 27.53
2004	\$ 21.04	\$ 23.14	\$ 23.15	\$ 25.25	\$ 25.26	\$ 27.36	\$ 27.37	\$ 29.45
2005	\$ 22.51	\$ 24.76	\$ 24.77	\$ 27.01	\$ 27.02	\$ 29.27	\$ 29.28	\$ 31.51
2006	\$ 24.09	\$ 26.50	\$ 26.51	\$ 28.90	\$ 28.91	\$ 31.32	\$ 31.33	\$ 33.72
2007	\$ 25.77	\$ 28.35	\$ 28.36	\$ 30.93	\$ 30.94	\$ 33.52	\$ 33.53	\$ 36.08
2008	\$ 27.58	\$ 30.33	\$ 30.34	\$ 33.09	\$ 33.10	\$ 35.86	\$ 35.87	\$ 38.61
2009	\$ 29.51	\$ 32.46	\$ 32.47	\$ 35.41	\$ 35.42	\$ 38.37	\$ 38.38	\$ 41.31
2010	\$ 31.57	\$ 34.73	\$ 34.74	\$ 37.89	\$ 37.90	\$ 41.06	\$ 41.07	\$ 44.20
2011	\$ 33.78	\$ 37.16	\$ 37.17	\$ 40.54	\$ 40.55	\$ 43.93	\$ 43.94	\$ 47.30
2101	\$ 24.71	\$ 27.19	\$ 27.20	\$ 29.66	\$ 29.67	\$ 32.14	\$ 32.15	\$ 34.60
2102	\$ 26.44	\$ 29.09	\$ 29.10	\$ 31.73	\$ 31.74	\$ 34.39	\$ 34.40	\$ 37.02
2103	\$ 28.30	\$ 31.13	\$ 31.14	\$ 33.96	\$ 33.97	\$ 36.80	\$ 36.81	\$ 39.61
3001	\$ 47,712.92	\$ 54,273.45	\$ 54,273.46	\$ 60,833.99	\$ 60,834.00	\$ 67,394.52	\$ 67,394.53	\$ 73,955.03
3002	\$ 51,052.83	\$ 58,072.59	\$ 58,072.60	\$ 65,092.36	\$ 65,092.37	\$ 72,112.14	\$ 72,112.15	\$ 79,131.88
3003	\$ 54,626.52	\$ 62,137.67	\$ 62,137.68	\$ 69,648.83	\$ 69,648.84	\$ 77,159.99	\$ 77,160.00	\$ 84,671.11
3004	\$ 58,450.38	\$ 66,487.31	\$ 66,487.32	\$ 74,524.25	\$ 74,524.26	\$ 82,561.19	\$ 82,561.20	\$ 90,598.09
3005	\$ 62,541.91	\$ 71,141.42	\$ 71,141.43	\$ 79,740.94	\$ 79,740.95	\$ 88,340.47	\$ 88,340.48	\$ 96,939.96
3006	\$ 66,919.84	\$ 76,121.32	\$ 76,121.33	\$ 85,322.81	\$ 85,322.82	\$ 94,524.30	\$ 94,524.31	\$ 103,725.75
3007	\$ 71,604.23	\$ 81,449.81	\$ 81,449.82	\$ 91,295.40	\$ 91,295.41	\$ 101,141.00	\$ 101,141.01	\$ 110,986.56
3008	\$ 76,616.53	\$ 87,151.30	\$ 87,151.31	\$ 97,686.08	\$ 97,686.09	\$ 108,220.87	\$ 108,220.88	\$ 118,755.62
3009	\$ 81,979.68	\$ 93,251.89	\$ 93,251.90	\$ 104,524.11	\$ 104,524.12	\$ 115,796.32	\$ 115,796.33	\$ 127,068.51
3010	\$ 87,718.26	\$ 99,779.52	\$ 99,779.53	\$ 111,840.79	\$ 111,840.80	\$ 123,902.07	\$ 123,902.08	\$ 135,963.30
3011	\$ 93,858.54	\$ 106,764.09	\$ 106,764.10	\$ 119,669.65	\$ 119,669.66	\$ 132,575.21	\$ 132,575.22	\$ 145,480.74
3012	\$ 100,428.64	\$ 114,237.57	\$ 114,237.58	\$ 128,046.52	\$ 128,046.53	\$ 141,855.47	\$ 141,855.48	\$ 155,664.39
3013	\$ 107,458.64	\$ 122,234.20	\$ 122,234.21	\$ 137,009.78	\$ 137,009.79	\$ 151,785.35	\$ 151,785.36	\$ 166,560.89
3014	\$ 114,980.75	\$ 130,790.60	\$ 130,790.61	\$ 146,600.46	\$ 146,600.47	\$ 162,410.33	\$ 162,410.34	\$ 178,220.16
3015	\$ 123,029.40	\$ 139,945.94	\$ 139,945.95	\$ 156,862.49	\$ 156,862.50	\$ 173,779.05	\$ 173,779.06	\$ 190,695.57
3016	\$ 131,641.46	\$ 149,742.16	\$ 149,742.17	\$ 167,842.87	\$ 167,842.88	\$ 185,943.58	\$ 185,943.59	\$ 204,044.26
3017	\$ 140,856.36	\$ 160,224.11	\$ 160,224.12	\$ 179,591.87	\$ 179,591.88	\$ 198,959.63	\$ 198,959.64	\$ 218,327.36
3101	\$ 57,904.12	\$ 65,865.93	\$ 65,865.94	\$ 73,827.76	\$ 73,827.77	\$ 81,789.58	\$ 81,789.59	\$ 89,751.38
3102	\$ 61,957.40	\$ 70,476.55	\$ 70,476.56	\$ 78,995.70	\$ 78,995.71	\$ 87,514.85	\$ 87,514.86	\$ 96,033.97
3103	\$ 66,294.42	\$ 75,409.90	\$ 75,409.91	\$ 84,525.40	\$ 84,525.41	\$ 93,640.89	\$ 93,640.90	\$ 102,756.35
3104	\$ 70,935.03	\$ 80,688.60	\$ 80,688.61	\$ 90,442.17	\$ 90,442.18	\$ 100,195.75	\$ 100,195.76	\$ 109,949.29
3105	\$ 75,900.48	\$ 86,336.80	\$ 86,336.81	\$ 96,773.12	\$ 96,773.13	\$ 107,209.45	\$ 107,209.46	\$ 117,645.74
3106	\$ 81,213.52	\$ 92,380.37	\$ 92,380.38	\$ 103,547.24	\$ 103,547.25	\$ 114,714.11	\$ 114,714.12	\$ 125,880.95
3107	\$ 86,898.46	\$ 98,847.00	\$ 98,847.01	\$ 110,795.55	\$ 110,795.56	\$ 122,744.10	\$ 122,744.11	\$ 134,692.61
3108	\$ 92,981.36	\$ 105,766.29	\$ 105,766.30	\$ 118,551.24	\$ 118,551.25	\$ 131,336.18	\$ 131,336.19	\$ 144,121.10
3109	\$ 99,490.05	\$ 113,169.93	\$ 113,169.94	\$ 126,849.82	\$ 126,849.83	\$ 140,529.71	\$ 140,529.72	\$ 154,209.57
3110	\$ 106,454.35	\$ 121,091.83	\$ 121,091.84	\$ 135,729.31	\$ 135,729.32	\$ 150,366.79	\$ 150,366.80	\$ 165,004.24
3111	\$ 113,906.16	\$ 129,568.25	\$ 129,568.26	\$ 145,230.36	\$ 145,230.37	\$ 160,892.47	\$ 160,892.48	\$ 176,554.54

Appendix C

Fund Balance Policy



Buncombe County
General Fund Balance Policy

Original Effective Date: 06-18-96
Dates of Revision: 08-07-12, 08-04-20

Purpose

The County desires to maintain a prudent level of financial reserves to guard its citizens against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures. The fund balance has been accumulated to meet this purpose – to provide stability and flexibility to respond to unexpected adversity and/or opportunities.

The primary reasons for a general fund reserve policy are to:

- **Plan for contingencies.** Because of the volatile revenue sources such as property and sales tax, governments will always face challenges when it comes to matching planned revenues with actual expenditures. Local events, such as the closure of a major employer, can also negatively affect revenue. Finally, extreme events such as winter storms or hurricanes can increase operating and/or capital costs. Reserves can be used to make up these temporary shortfalls.
- **Maintain good standing with rating agencies.** Bond rating agencies consider an adequate level of reserves a sign of creditworthiness because it enhances a government's ability to repay debt on time and in full.
- **Avoid interest expenses.** Cash reserves may be used rather than debt to fund capital projects.
- **Generate investment income.** Reserves can be a source for investment revenue, effectively reducing the burden on the property tax rate. To maintain the reserve's value as a risk mitigation device, investments will remain relatively liquid in compliance with the County Investment Policy.
- **Serve as a cash flow management tool.** Reserves can be used to cover times of the year that normally experience low levels of cash.
- **Create a shared understanding.** A formal reserve policy clearly outlines appropriate use of the reserves.

Administration and Implementation

The County Manager and Finance Director are charged with carrying out the policy.

Components of Fund Balance

Fund Balance vs. Reserves - *Fund balance* is an accounting term defined as the difference between assets and liabilities in a governmental fund. The term *reserves* is often used by public finance practitioners, but isn't an actual government accounting term. It refers to the portion of fund balance held in reserve to provide a buffer against financial distress or risk.

In governmental funds, "reserves" comprise a portion of total fund balance. Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* governs the descriptions used to report fund balance. The statement focuses on the "extent to which the government is bound to honor constraints on the specific purposes for which amounts in the fund can be spent" and breaks total fund balance into five (5) different components:

- **Nonspendable fund balance.** Fund balance in this category is inherently nonspendable.
- **Restricted fund balance.** This category has externally enforceable limitations on the use of fund balance, imposed by parties such as creditors, grantors, or laws or regulations of other governments.
- **Committed fund balance.** This encompasses limitations imposed by the government on itself at its highest level of decision making (e.g., governing board through a resolution). For example, the governing board might like to commit a portion of fund balance to a "stabilization fund" to provide a cushion against unknown economic downturns and revenue declines.
- **Assigned fund balance.** This category is for the portion of fund balance that is earmarked for an intended use. The intent is established at either the highest level of decision making or by a body or an official designated for that purpose. For example, a portion of fund balance might be assigned to offset a gap in the budget stemming from a decline in revenues or a portion could be assigned to pay for an upcoming special project.

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General Fund Balance Policy

- **Unassigned fund balance.** This encompasses all fund balances that are left after considering the other four categories. Use is least constrained in this category of fund balance.

The last three components (committed, assigned and unassigned fund balance) together comprise "unrestricted fund balance", which is the part of fund balance covered by this reserve policy because unrestricted fund balances are either unconstrained or the constraints are self-imposed, so they could be lifted in order to make fund balances available for other purposes. Conversely, restricted fund balances or nonspendable fund balances are not suited to many of the purposes a reserve policy typically is intended to fulfill.

Required Reserve Levels

The North Carolina State Treasurer recommends a minimum unallocated general fund balance of eight percent (8%). However, the County policy is more restrictive, requiring a minimum unallocated general fund balance of between fifteen percent (15%) and twenty percent (20%) of the total actual expenditures and transfers. The minimum requirement will be reviewed by the Finance Director as changes in economic conditions occur, new legislation is enacted or revenue sources change. Fund balance appropriated will not exceed an amount management can reasonably expect to save during the year. If fund balance is appropriated to balance the following year's budget in an amount that, if spent, would reduce the percentage below fifteen percent (15%) an explanation of the circumstances of the utilization and a plan to save or replenish the fund balance will be included in the transmittal letter of the Comprehensive Annual Financial Report (CAFR).

Excess Fund Balance Levels

Upon completion of the annual audit of County finances, any unreserved, undesignated fund balance above twenty percent (20%) will be transferred to the County Capital Projects Fund. The County Capital Projects Fund shall be used for one-time capital expenditures. The fund may also be used for prepayment of debt, upon recommendation by the County Finance Officer and approval of the County Manager, to reduce the county's outstanding debt or to pay down debt with high interest rates. The Board of County Commissioners will be notified of any prepayment of debt.

Adopted by the Board of County Commissioners
08/04/200



Buncombe County Chief Financial Officer

Appendix D

Debt Policy



Buncombe County Debt Policy

Original Effective Date: 06-18-96
Dates of Revision: 08-07-12
11-15-16

Purpose

The debt policy establishes parameters for issuing and managing debt to meet capital needs for essential County services to citizens. The scope of this policy includes debt issued and managed by the County for the capital needs of Buncombe County, Buncombe County Schools, Asheville City Schools, Asheville-Buncombe Technical Community College, and the Woodfin Downtown District. It is designed to provide financial flexibility by ensuring future capacity in order to take advantage of potential future savings opportunities.

Debt is issued in accordance with North Carolina General Statutes (NCGS) 160A-19, 160A-20 and 153A-165, and under the guidance and approval of the Local Government Commission, a division of the North Carolina State Treasurer. Buncombe County recognizes that a formally adopted local debt policy is an essential financial management tool and is fundamental to:

- Ensure fiscal prudence and promote financial sustainability;
- Document the decision-making process and enhance the quality of decisions;
- Identify objectives for staff to implement; and
- Demonstrate to investors and rating agencies that the County is dedicated to sound financial management.

It is the objective of the policy that:

- The County obtain financing only when necessary;
- The process for identifying the timing and amount of debt or other financing be as efficient as possible;
- The most favorable interest rate and other related costs be obtained, and
- The credit rating of the County is protected.

Both the Government Finance Officers Association (GFOA) and bond rating agencies strongly encourage the development of a formal debt policy.

Buncombe County Debt Policy

Administration and Implementation

Per NCGS 159-36, the Board of Commissioners “shall enact a budget ordinance levying the necessary taxes or allocating the necessary revenue to meet all installments of principal and interest falling due on its debt during the budget year.”

The County Manager and Finance Director are charged with carrying out the policy. The Finance Director is responsible for developing recommendations for debt financing. In addition, per NCGS 159-24, the Finance Director “shall maintain all records concerning the bonded debt and other obligations of the local government...and determine the amount of money that will be required for debt service or the payment of other obligations during each fiscal year...”.

The debt policy is to be used in conjunction with the operating and capital budgets, the Capital Improvement Plan (CIP), and other financial policies.

The County will evaluate this policy at least every five (5) years.

Conditions for Issuance of Debt

The following standards help determine if debt is an appropriate option as circumstances change over time.

- **Favorable market conditions** - The County will strongly consider debt issuance, rather than paying cash, when interest rates are low and/or when construction costs are low or are projected to increase.
- **Favorable financial ratios** - See the “Financial Limitations” section of this policy.
- **Distribute costs and benefits appropriately** - Debt will be used to distribute the payments for an asset over its useful life so that benefits more closely match costs and the type of debt instrument will be chosen to help distribute public and private benefits appropriately.
- **Investment-grade bond ratings** - The particular project being funded will support an investment-grade credit rating.
- **Project characteristics support use of debt** - The County may issue debt for the purpose of acquiring or constructing capital assets including land, buildings, machinery, equipment, furniture and fixtures.
- **Minimum useful life** - Long-term debt will be issued to purchase or construct capital improvements or equipment with a minimum expected life of five years.
- **Resources adequate to cover debt service** - Long-term revenue and expenditure forecasts will support the assumption the government will be able to repay any debt without causing financial distress. Other non-financial factors such as population and

Buncombe County Debt Policy

property valuation could influence the government's ability to service its debt over the long term and will be projected and taken into consideration.

- **Resources adequate to cover operating and maintenance costs** - Debt may be considered for maintenance projects that expand an asset's capacity or significantly extend its useful life; otherwise, the County will consider these costs when developing the CIP and a strategy to absorb these costs into the operating budget.

Annually, the County will prepare and adopt a CIP to identify and establish an orderly plan to meet the County's infrastructure needs. The CIP will also identify all debt-funded projects and the related debt service impact covering at least five (5) years.

Permissible Debt Instruments

- **General Obligation Bonds** - Bonds secured by a promise to levy taxes in an amount necessary to pay debt service, principal and interest, coming due each fiscal year. General Obligation Bonds are backed by the full faith and credit of the County. These bonds are authorized by a referendum or by non-voted two-thirds (2/3's) authorization by the Board of Commissioners. The non-voted authorization allows governments to issue up to two-thirds of the previous year's general obligation net debt reduction without a referendum.
- **Revenue Bonds** - Bonds secured by a pledge of the revenues generated by the debt financed asset or by the operating system of which that asset is a part.
- **Special Obligation Bonds** - Bonds that are payable from the pledge of any revenues other than locally levied taxes.
- **Certificates of Participation (COPs)/Limited Obligation Bonds (LOBs)** - An alternative financing method that does not require voter approval. These certificates/bonds represent an undivided interest in the payments made by a public agency pursuant to a financing lease or an installment purchase agreement. The security for this financing is represented by a lien on the property acquired or constructed.
- **Installment Purchase Contract** - An agreement in which the equipment or property is acquired and periodic payments, which are sufficient to pay debt service, are made.

Restrictions on Debt Issuance

It is the goal of the County to fund current services with current resources so a burden is not passed on to future taxpayers. This practice also assures future generations are not paying for an asset without benefiting from it, therefore:

- Long-term debt shall not be used to finance ongoing operational expenses;

Buncombe County Debt Policy

- Long-term debt will not be amortized for a period beyond the life of the asset it is financing;
- An analysis of all debt options for the size of issuance will be completed to ensure the most cost efficient method of issuing and managing bonds is chosen;
- The County will limit the ratio of variable rate debt to fifteen percent (15%) of the outstanding net direct debt.
- The County will adhere to all legally authorized debt limits and tax or expenditure ceilings as well as coverage requirements and additional bond tests imposed by bond covenants;
- The County shall consider pay-as-you-go financing (also known as *cash* or *PayGo* financing) by using current resources, such as current tax dollars or accumulated reserves, for projects appropriate for this type of financing.

Financial Limitations

Per NCGS 159-55, net debt shall not exceed eight percent (8%) of the appraised value of property subject to taxation. However, local policy places the following additional restrictions and guidance on the use of debt financing and debt structuring beyond the terms of the General Statutes:

Ratio	Definition	Restriction
Net Direct Debt as a Percentage of Assessed Valuation	Measures debt levels against the property tax base which generates the tax revenues that are the main source of debt repayment.	Less than 3%
Net Direct Debt Service as a Percentage of Total Governmental Fund Expenditures	Measures the budgetary flexibility government-wide to adapt spending levels and respond to economic condition changes.	Not to exceed 18%
Payout of Net Direct Debt Principal	Measures speed at which the County's outstanding debt is amortized.	The County will strive for a 10 year payout ratio of 65% or greater and will maintain a minimum payout ratio of 55% or better.
Outstanding Variable Rate Debt as a Percentage of Net Direct Debt	Measures the amount of variable rate debt to which the debt portfolio is exposed.	Not to exceed 15%

Buncombe County Debt Policy

Net direct debt is all tax-supported debt issued by the County and serviced by Governmental Revenues.

In the event that the County anticipates exceeding any of these debt policy limits, County staff may request an exception from the Board of Commissioners stating the justification and expected duration of the policy exemption.

In addition to the policy ratios listed, the County will review additional debt and financial ratios that are relevant to the credit rating agencies and other parties including but not limited to: Debt per Capita, General Fund Debt Service as a Percentage of General Fund Expenditures and Outstanding Net Direct Debt as a Percentage of Governmental Revenues.

Debt ratios will be calculated annually in conjunction with the capital budget process, the annual financial audit and as needed for fiscal analysis with comparisons made to like counties in North Carolina. In developing the benchmark group, the County will look for similarities along key dimensions such as:

- Level of urbanization
- Population size
- Economy
- Geography and weather
- Demographics, such as age and income
- Total general fund revenues and expenditures
- Revenue mix and diversity
- Scope of services delivered
- Form of government
- Bond rating

Structuring Practices

The life of the debt, interest mode and principal maturity schedule make up the structure of the debt.

- **Maturity Guidelines** - Debt will be paid off in a timeframe that is less than or equal to the useful life of the asset or project acquired through the financing.
- **Debt Service Schedule** - County debts will be amortized for the shortest period consistent with a fair allocation of costs to current and future beneficiaries or users of assets financed by the debt. Further, debt capacity should not be tied up servicing a defunct asset. It is the goal of the County to amortize all net direct debt issuances within twenty (20) years or less.

Buncombe County Debt Policy

- **Level Principal Payments** - The County will strive to structure each bond issue with a level principal amortization. This structuring will assist in minimizing the interest payments over the life of the issue. However, the County may utilize an alternative amortization structure, which will be evaluated on a case by case basis and will be based on various factors including the project being financed, the County's overall net tax supported debt structure, key debt ratios and current market conditions.
- **Credit Enhancements** - Financial instruments that provide additional assurances to investors in the form of an added source of security for bond payments. These may be a letter of credit from a bank, bond insurance or surety policy and will be used only when the cost of the enhancement will result in a net decrease in borrowing costs or provide other significant benefits (e.g., make the bonds easier to sell).
- **Redemption Features** – Options that give the County the right to prepay or retire debt prior to its stated maturity. These features may be a call option or optional redemption provision and permit the County to achieve interest savings by refunding bonds early. Redemption features require constant monitoring and cost-benefit analysis and will be used only when the potential to reduce the cost of borrowing is present as evaluated on the following factors:
 - The call premium required;
 - Level of rates relative to historical standards;
 - The time until the bonds may be called at a premium or at par; and
 - Interest rate volatility.
- **Capitalized Interest** - The practice of using bond proceeds to pay the interest due on debt during the construction period of an asset. Capitalization of interest will never exceed the time necessary to construct the asset.
- **Pool Projects** - When feasible, debt issuances will be pooled together to minimize issuance expense.

Debt Issuance Process

All long-term financing shall comply with federal, state, and local legal requirements and the Board of Commissioners will approve each issue.

- **Method of Sale** - The County will use the following methods to sell bonds and installment purchase transactions:
 - **Fixed rate new money general obligation bond sales** are conducted on a competitive basis by the Local Government Commission (LGC), a division of the Office of the State Treasurer.
 - **COPs/LOBs, variable rate bonds, revenue and special obligation bonds** will be sold on either a competitive or a negotiated basis.
 - **Refunding transactions** will be sold on either a competitive or a negotiated basis.

Buncombe County Debt Policy

- **Bank loans or other financing alternatives** may be more cost effective than a public issuance in some instances and should be analyzed on a case by case basis.
- **Reimbursement Resolution** - If the cash requirements for capital projects are minimal in any given year, the County may choose not to issue debt. Instead, the County may adopt a reimbursement resolution, then fund up-front project costs and reimburse these costs when financing is arranged.

Professional Service Providers

- **Financial Advisor** – These duties include identifying capital financing alternatives and planning the debt program, working with other members of the financing team to determine the structure and timing of the issues, preparing bond documents and rating agency presentations. The Finance Director and staff can perform these duties, or can contract any or all financial advisory services if desired. The Financial Advisor should be independent of the Underwriter.
- **Bond Counsel** – The primary role of the Bond Counsel is to certify the County has legal authority to issue the bonds and the securities qualify for federal and state income tax exemption. Bond Counsel drafts bond documents including the official statement, ordinances and resolutions authorizing issuance and sale of a bond offering, and other necessary documents. Bond Counsel firms will be chosen based on experience in the area of municipal bonds and will be compensated on a negotiated fixed-fee basis.
- **Underwriter** – The primary function of the Underwriter is to purchase securities from the County and resell them to investors. Underwriters will be selected for each issue based on the particular experience and expertise necessary for that issue. The Underwriter's compensation (an "underwriter's discount") is a percentage of the amount of bonds sold and is negotiated for each issuance. When the amount of bonds to be issued exceeds twenty million dollars (\$20 million), the LGC requires a co-manager underwriting firm in addition to the primary underwriting firm (Senior Managing Underwriter). Underwriters employ their own Counsel.
- **Trustee** – The Trustee receives funds from the County and makes payments to bondholders, maintains records of bond ownership and acts as fiduciary agent for the benefit of the bondholders in enforcing the terms of the bond contract.

Debt Management Process

- **Investment of Debt Proceeds** – Debt proceeds can be invested before they are spent on acquiring or constructing the assets they were issued to finance.
- **Arbitrage** - Typically, proceeds can be invested in instruments allowed for general government investments under NCGS. However, the one major difference specific to

Buncombe County Debt Policy

tax-exempt bond proceeds is that of arbitrage limits. Limits apply to interest earnings on funds received from the issuance of tax-exempt bonds. The Finance Director, or designee, is to manage the investment of debt proceeds in order to minimize arbitrage liability, avoid penalties and protect the tax-exempt status.

- **Compliance Practices** - The County will monitor and comply with all requirements issued by the Securities and Exchange Commission (SEC) and Municipal Securities Rulemaking Board (MSRB), including rule 15c2-12, and file required documents in a timely manner.
- **Separate Accounts** - Debt proceeds are to be invested in accounts separate from general idle cash.
- **Refunding Bonds** - The practice of selling bonds to refinance outstanding bonds. The County will monitor the debt portfolio for refunding opportunities for any of the following reasons:
 - Interest rate savings;
 - Restructure debt service schedule; and
 - Restructure other compliance requirements.
- **Market and Investor Relations** - A policy of full and open disclosure on every financial report and long-term obligation transaction will be enforced. A credit rating agency presentation/update shall be conducted at least bi-annually.
- **Credit Rating Goals** - The County will manage itself with the goal of obtaining the highest credit rating(s) possible.

Special Situations

- **Use of Derivatives** - A derivative is a financial instrument whose value depends on other, more basic underlying variables. Derivatives may take the form of interest rate swaps; futures and options contracts; options on swaps; guaranteed investment contracts; repurchase agreements; and other investment or hedging mechanisms such as caps, floors, collars, and rate locks. Derivatives can provide interest rate savings, alter debt service patterns, and provide a hedge against risk associated with variable interest rate debt. However, derivatives also come with multiple risks that may outweigh the benefits. Before entering into any type of derivative, the County will carefully weigh the potential risks and benefits.
- **Interfund Borrowing** – The practice of loaning money between funds. This practice is considered a loan and repayment is necessary. The following procedures are to be followed:
 - The County Manager and the Finance Director are authorized to approve interfund borrowings for cash flow purposes whenever the cash shortfall is expected to be resolved within 90 days;
 - Any other interfund borrowings for cash flow or other purposes require approval by the Board of Commissioners;

Buncombe County Debt Policy

- The fund receiving the loan shall repay the fund providing the loan on a level or accelerated repayment schedule at a prevailing rate of interest set by the Finance Department.
- **Variable Rate Debt (VRD)** – Debt that does not have a set or fixed long-term interest rate, but rather has an interest rate that varies over the life of the debt based on prevailing market interest rates at the time. Financial market disruptions have increased the County's wariness of variable rate debt due to interest rate, budgetary, repayment and political risk; however, VRD has traditionally represented an opportunity to make more effective use of tax dollars by lowering the cost of financing long-term capital assets. Therefore, staff is directed to forecast interest rate volatility over the short and long terms and expected performance of selected financial products under various interest rate scenarios and consider VRD when interest rates are dropping. Interest payments on VRD will be budgeted at the prevailing rate for fixed-rate debt and the interest savings will be used to pay down debt more quickly if permissible within the terms of the debt issuance.
- **Project Development Financing (PDF)** - Project Development Financing is a financing mechanism designed to pay for certain public investments needed to attract private development. Types of financing structures include Tax Increment Financing (TIF); Synthetic TIF; and Special Taxing Districts. This type of financing can carry additional risks that are not typically associated with traditional financing structures. This type of financing may require the adoption of specific PDF policies by the Board. Before entering into a type of PDF, the County will carefully weigh the potential risks and benefits of the transaction.
- **Short-term Debt** – A type of financing that may be used by the County for three (3) primary purposes:
 - To cover a gap in financing when capital projects begin before long-term bond proceeds have been received;
 - To take advantage of variable interest rates; and
 - To finance short-lived assets such as vehicles.
- **Leases** – A type of financing most appropriate for smaller borrowings mainly because of the low cost of issuance. Leases may be used by the County for assets that cost over \$200,000 and have a useful life that equals or exceeds three years.
- **Alternative Financing Products** - Products such as direct lending by banks are particularly useful for short-term financing needs and may have a variable rate. Covenants that could lead to acceleration of repayment are prohibited and the debt may not be transferred or sold to a third party.

Appendix E

Investment Policy



Buncombe County Investment Policy

SCOPE

This policy applies to all financial assets of Buncombe County except authorized petty cash accounts and trust funds administered by the Social Services Director. Proceeds of debt issuance shall be invested in accordance with the County's general investment philosophy as set forth in this policy; however, such proceeds are to be invested pursuant to the permitted investment provisions of their specific bond documents. The County pools the cash resources of its various funds into a single pool in order to maximize investment opportunities. These funds are accounted for in the County's Comprehensive Annual Financial Report. Each fund's portion of total cash and investments is summarized by fund type in the combined balance sheet as equity or deficit in pooled cash and investments. This policy applies to all transactions involving the financial assets and related activity of all the various funds accounted for in the County's Comprehensive Annual Financial Report.

OBJECTIVES

1. Safety

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, the County will diversify its investments by investing funds among a variety of securities with independent returns.

2. Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (**static liquidity**). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (**dynamic liquidity**).

3. Return on Investments

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of least importance compared to the safety and liquidity objectives described above. The core of investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

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STANDARDS OF CARE

1. Prudence

The standard of prudence to be used by investment officials shall be the “prudent person” standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security’s credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

Investments shall be made with judgement and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

2. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of their entity.

3. Delegation of Authority

Authority to manage the investment program is granted to the Finance Director by North Carolina General Statute 159-30(a). Responsibility for the operation of the investment program is delegated by the Finance Director to the Investment Officer or other County employee who shall carry out established written procedures and internal controls for the operation of the investment program consistent with this investment policy. Procedures shall include references to: safekeeping, delivery v. payment, investment accounting, repurchase agreements, wire transfer agreements, collateral/depository agreements, and banking service contracts. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director. The Finance Director shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the

Buncombe County Investment Policy

activities of subordinate officials.

The County may engage the support services of advisors, consultants and professionals in regard to its investment program, so long as it can be clearly demonstrated that these services produce a net financial advantage or necessary financial protection of the County's financial resources. Investment Advisors shall be registered with the Securities Exchange Commission under the Investment Advisors Act of 1940. Advisors shall be selected using the County's authorized purchasing procedures for selection of professional services. Advisors shall be subject to the provisions of this Policy, and shall not, under any circumstances, take custody of any County funds or securities.

SAFEKEEPING AND CUSTODY

1. Authorized Financial Dealer and Institution

A list will be maintained of financial institutions authorized to provide investment services. In addition, a list will also be maintained of approved security broker/dealers selected by creditworthiness (minimum capital requirement \$10,000,000 and at least five years of operation). These may include "primary" dealers or regional dealers that qualify under Securities and Exchange Commission Rule 15C3-1 (uniform net capital rule).

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the following as appropriate:

- a. Audited financial statements;
- b. Proof of Financial Industry Regulatory Authority (FINRA) certification;
- c. Proof of state registration;
- d. Completed broker/dealer questionnaire; and
- e. Certification of having read North Carolina General Statute 159-30(c) and the entity's Investment Policy.

An annual review of the financial condition and registration of qualified bidders will be conducted by the Finance Director.

Selection of broker/dealers used by an external investment adviser retained by the County will be at the sole discretion of the adviser. Where possible, transactions with broker/dealers shall be selected on a competitive basis and their bid or offering prices shall be recorded. If there is no other readily available competitive offering, best efforts will be made to document quotations for comparable or alternative securities. When purchasing original issue instrumentality securities, no competitive offerings will be required as all

Buncombe County Investment Policy

dealers in the selling group offer those securities at the same original issue price.

The County may purchase commercial paper from direct issuers even though they are not on the approved broker/dealer list as long as the paper meets the criteria outlined in item 1.f. of the section titled "Suitable and Authorized Investments."

To the extent practicable, the Finance Director shall endeavor to complete investment transactions using a competitive bid process whenever possible. At least three broker/dealers shall be contacted for each transaction and their bid and offering prices shall be recorded. If the County is offered a security for which there is no other readily available competitive offering, then quotations on comparable or alternative securities will be recorded.

2. Internal Controls

The Finance Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the entity are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgements by management.

Accordingly, the Finance Director shall establish a process for annual independent review by an external auditor to assure compliance with policies and procedures. The internal controls shall address the following points:

- a. **Control of collusion.** Collusion is a situation where two or more employees are working in conjunction to defraud their employer.
- b. **Separation of transaction authority from accounting and record keeping.** By separating the person who authorizes or performs the transaction from the people who record or otherwise account for the transaction, a separation of duties is achieved.
- c. **Custodial safekeeping.** Securities purchased from any bank or dealer including appropriate collateral (as defined by State Law) shall be placed with an independent third party for custodial safekeeping.
- d. **Avoidance of physical delivery securities.** Book entry securities are much easier to transfer and account for since actual delivery of a document never takes place. Delivered securities must be properly safeguarded against loss or destruction. The potential for fraud and loss increases with physically delivered securities.

Buncombe County Investment Policy

- e. **Clear delegation of authority to subordinate staff members.** Subordinate staff members must have a clear understanding of their authority and responsibilities to avoid improper actions. Clear delegation of authority also preserves the internal control structure that is contingent on the various staff positions and their respective responsibilities.
- f. **Written confirmation of telephone transactions for investments and wire transfers.** Due to the potential for error and improprieties arising from telephone transactions, all telephone transactions should be supported by written communications and approved by the appropriate person. Written communications may be via fax if on letterhead and the safekeeping institution has a list of authorized signatures.
- g. **Development of a wire transfer agreement with the lead bank or third party custodian.** This agreement should outline the various controls, security provisions, and delineate responsibilities of each party making and receiving wire transfers.

3. Delivery vs. Payment

All trades where applicable will be executed by Delivery vs. Payment (DVP). This ensures that securities are deposited in the eligible financial institution prior to the release of funds. Securities will be held by a third party custodian as evidenced by safekeeping receipts.

SUITABLE AND AUTHORIZED INVESTMENTS

1. Investment Types

Except as specifically defined in this Policy, all investments of the County shall be made in accordance with applicable laws contained in North Carolina General Statute 159-30(c). Any revisions or extensions of this section will be assumed to be part of this Investment Policy immediately upon the effective date thereof.

Only the following investments will be permitted by this policy:

- a. Obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States.
 - Maturities shall not exceed five years from the date of trade settlement.
 - There are no limits on the dollar amount or percentage that the County may invest in obligations fully guaranteed by the United States.
- b. Obligations of the Federal Financing Bank, the Federal Farm Credit Bank, the

Buncombe County Investment Policy

Bank for Cooperatives, the Federal Intermediate Credit Bank, the Federal Land Banks, the Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation, Fannie Mae, the Government National Mortgage Association, the Federal Housing Administration, the Farmers Home Administration, the United States Postal Service.

- Maturities shall not exceed five years from the date of trade settlement.
- There are no limits on the dollar amount or percentage that the County may invest in the aforementioned federal agency and instrumentality securities.
- No more than 35% of the total portfolio may be invested in any single Agency/instrumentality issuer listed above.

c. Obligations of the State of North Carolina

- Maturities shall not exceed five years from the date of trade settlement.
- The securities are rated in a rating category of “A” or its equivalent or better by at least two nationally recognized statistical rating organizations (“NRSROs”) at the time of purchase.
- The combined total investment in Obligations of the State of North Carolina and Obligations of any North Carolina local government or public authority may not exceed 30% of the total portfolio.
- No more than 5% of the total portfolio may be invested in the securities of any single issuer.

d. Bonds and notes of any North Carolina local government or public authority, subject to such restrictions as the Secretary of the Local Government Commission may impose.

- Maturities shall not exceed five years from the date of trade settlement.
- The securities are rated in a rating category of “A” or its equivalent or better by at least two nationally recognized statistical rating organizations (“NRSROs”) at the time of purchase.
- The combined total investment in Obligations of the State of North Carolina and Obligations of any North Carolina local government or public authority may not exceed 30% of the total portfolio.
- No more than 5% of the total portfolio may be invested in the securities of any single issuer.

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- e. Deposits at interest or savings certificates of deposit with any bank, savings and loan association or trust company in North Carolina, provided such deposits or certificates of deposit are fully collateralized.
 - Maturities shall not exceed five years from the date of trade settlement.
 - No more than 30% of the total portfolio may be invested in certificates of deposit.
 - No more than 10% of the total portfolio may be invested in any one issuer.
- f. Prime quality commercial paper bearing the highest rating at the time of purchase of at least one nationally recognized rating service and not bearing a rating below the highest (A1, P1, F1) by any nationally recognized rating service which rates the particular obligation.
 - The combined total investment in commercial paper and bankers' acceptances may not exceed twenty-five (25%) of the total portfolio.
 - No more than 5% of the total portfolio may be invested in the securities of any single issuer.
- g. Banker's Acceptances provided the accepting bank or its holding company is either (1) incorporated in the State of North Carolina or (2) has outstanding publicly held obligations bearing the highest rating at the time of purchase of at least one nationally recognized rating service and not bearing a rating below the highest (Aaa or AAA) by any nationally recognized rating service which rates the particular obligations.
 - The combined total investment in commercial paper and bankers' acceptances may not exceed twenty-five (25%) of the total portfolio.
 - No more than 5% of the total portfolio may be invested in the securities of any single issuer.
- h. Participating shares in a mutual fund for local government investment (such as the N.C. Capital Management Trust) which is certified by the N.C. Local Government Commission; a commingled investment pool established and administered by the State Treasurer pursuant to G.S. 147-69.3; a commingled investment pool established by interlocal agreement by two or more units of local government pursuant to G.S. 160-A-460 through G.S. 160A-464, if the investment of the pool are limited to those qualifying for

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investment under G.S. 159-30(c). There are no limits on the dollar amount or percentage that the County may invest in funds or pools for local government investment as described in this section.

- i. Repurchase agreements with terms pursuant to G.S. 159-30(c), collateralized with direct obligations of the United States and maintained at a level of at least 102% of the market value of the Repurchase Agreement. There are no limits on the dollar amount or percentage that the Agency may invest, provided that:
 - Securities used as collateral for Repurchase Agreements will be delivered to an acceptable third party custodian.
 - Repurchase Agreements are subject to a Master Repurchase Agreement between the Agency and the provider of the repurchase agreement. The Master Repurchase Agreement will be substantially in the form developed by the Securities Industry and Financial Markets Association (SIFMA).
 - The maximum maturity does not exceed one (1) year.

Prohibited Investment Vehicles and Practices

State law notwithstanding, any investments not specifically authorized pursuant to this approved Investment Policy are prohibited, including but not limited to:

- Futures and options
- Investment in inverse floaters, range notes, or mortgage derived interest-only strips
- Investment in any security that could result in a zero interest accrual if held to maturity
- Trading securities for the sole purpose of speculating on the future direction of interest rates
- Purchasing or selling securities on margin
- The purchase of foreign currency denominated securities

Investment Pools

The County shall conduct a thorough investigation of any local government investment pool or fund prior to making an investment, and on a continual basis thereafter. There shall be a questionnaire developed which will answer the following general questions:

Buncombe County Investment Policy

1. A description of eligible investment securities, and a written statement of investment policy and objectives.
2. A description of interest calculations and how it is distributed, and how gains and losses are treated.
3. A description of how the securities are safeguarded (including the settlement processes), and how often the securities are priced and the program audited.
4. A description of who may invest in the program, how often, what size deposit and withdrawal are allowed.
5. A schedule for receiving statements and portfolio listings.
6. Are reserves, retained earnings, etc. utilized by the pool/fund?
7. A fee schedule, and when and how is it assessed.
8. Is the pool/fund eligible for bond proceeds and/or will it accept such proceeds?

Maximum Maturities

To the extent possible, investments shall be matched with anticipated cash flow requirements and known future liabilities.

The County will not invest in securities maturing more than 5 years from the date of trade settlement, unless the Board of County Commissioners has by resolution granted authority to make such an investment.

RISK MANAGEMENT AND DIVERSIFICATION

MITIGATING CREDIT RISK IN THE PORTFOLIO

Credit risk is the risk that a security or a portfolio will lose some or all of its value due to a real or perceived change in the ability of the issuer to repay its debt. The County will mitigate credit risk by adopting the following strategies:

- The diversification requirements included in the “Suitable and Authorized Investments” section of this policy are designed to mitigate credit risk in the portfolio.
- No more than 5% of the total portfolio may be invested in securities of any single issuer of North Carolina state and municipal bonds, prime commercial paper, or bankers’ acceptances, as further described in the “Suitable and Authorized Investments” section of this policy.

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- The County may elect to sell a security prior to its maturity and record a capital gain or loss in order to improve the quality, liquidity or yield of the portfolio in response to market conditions or the County's risk preferences.
- If securities owned by the County are downgraded by a nationally recognized statistical ratings organization (NRSRO) to a level below the quality required by this Investment Policy, it will be the County's policy to review the credit situation and make a determination as to whether to sell or retain such securities in the portfolio.
- If a security is downgraded, the Finance Director will use discretion in determining whether to sell or hold the security based on its current maturity, the economic outlook for the issuer, and other relevant factors.
- If a decision is made to retain a downgraded security in the portfolio, its presence in the portfolio will be monitored and reported monthly to the Board of County Commissioners.

MITIGATING MARKET RISK IN THE PORTFOLIO

Market risk is the risk that the portfolio value will fluctuate due to changes in the general level of interest rates. The County recognizes that, over time, longer-term portfolios have the potential to achieve higher returns. On the other hand, longer-term portfolios have higher volatility of return. The County will mitigate market risk by providing adequate liquidity for short-term cash needs, and by making longer-term investments only with funds that are not needed for current cash flow purposes.

The County further recognizes that certain types of securities, including variable rate securities, securities with principal pay downs prior to maturity, and securities with embedded options, will affect the market risk profile of the portfolio differently in different interest rate environments. The County, therefore, adopts the following strategies to control and mitigate its exposure to market risk:

- The County shall maintain at least 10% of its total portfolio in instruments maturing in 90 days or less to provide sufficient liquidity for expected disbursements.
- The maximum percent of callable securities (does not include "make whole call" securities as defined in the Glossary) in the portfolio will be 20%.
- The maximum stated final maturity of individual securities in the portfolio will be five years, except as otherwise stated in this policy.

The duration of the portfolio will at all times be approximately equal to the duration (typically, plus or minus 20%) of a Market Benchmark, an index selected by the County based on the County's investment objectives, constraints and risk tolerances.

Buncombe County Investment Policy

REPORTING

1. Methods

The Investment Officer shall submit a monthly investment report to the Finance Director. The report shall include a general description of the portfolio in terms of investment securities, maturities, yields and other features. The report will show investment earnings for the month and fiscal year-to-date, including the annualized earned yield percentage for the portfolio. The report will compare actual investment earnings with budgeted earnings.

The Finance Director shall prepare an investment report at least semi-annually, including a succinct management summary that provides a clear picture of the status of the current investment portfolio and transactions made over the last six months. This management summary will be prepared in a manner which will disclose whether investment activities during the reporting period have conformed to the investment policy. The report shall be provided to the County Manager and the Board of County Commissioners. The report will include the following at a minimum:

- a. An asset listing showing par value, cost and independent third-party fair market value of each security as of the date of the report, the source of the valuation, type of investment, issuer, maturity date, and interest rate.
- b. Transactions for the period.
- c. A description of the funds, investments and programs managed by contracted parties (i.e. local government investment pools)
- d. A one-page summary report that shows:
 - Average maturity of the portfolio and modified duration of the portfolio;
 - Maturity distribution of the portfolio;
 - Percentage of the portfolio represented by each investment category;
 - Average portfolio credit quality; and,
 - Time-weighted total rate of return for the portfolio for the prior one month, three months, twelve months and since inception compared to the County's market benchmark returns for the same periods;
- e. A statement of compliance with the Investment Policy, including a schedule of any transactions or holdings which do not comply with this Policy or with North Carolina General Statutes, including a justification for their presence in the portfolio and a timetable for resolution.

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2. Performance Standards

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio shall obtain a market average rate of return throughout budgetary and economic cycles, taking into account the County's risk constraints, the cash flow characteristics of the portfolio, and state and local laws, ordinances or resolutions that restrict investments.. The Finance Director shall monitor and evaluate the portfolio's performance relative to a market benchmark, which will be included in the Finance Director's periodic reports. The Finance Director shall select an appropriate, readily available index to use as a market benchmark.

POLICY

1. Exemption

Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

2. Amendment

This policy shall be reviewed on an annual basis. Any changes must be approved by the County Manager and the Board of County Commissioners as well as the individual(s) charged with maintaining internal controls.

ADOPTED 05/ 19/ 2020



Buncombe County Finance Director/ Chief Financial Officer

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Glossary of Investment Terms

AGENCIES. Shorthand market terminology for any obligation issued by a government-sponsored entity (GSE), or a federally related institution. Most obligations of GSEs are not guaranteed by the full faith and credit of the US government.

Examples are:

FFCB. The Federal Farm Credit Bank System provides credit and liquidity in the agricultural industry. FFCB issues discount notes and bonds.

FHLB. The Federal Home Loan Bank provides credit and liquidity in the housing market. FHLB issues discount notes and bonds.

FHLMC. Like FHLB, the Federal Home Loan Mortgage Corporation provides credit and liquidity in the housing market. FHLMC, also called “FreddieMac” issues discount notes, bonds and mortgage pass-through securities.

FNMA. Like FHLB and FreddieMac, the Federal National Mortgage Association was established to provide credit and liquidity in the housing market. FNMA, also known as “FannieMae,” issues discount notes, bonds and mortgage pass-through securities.

GNMA. The Government National Mortgage Association, known as “GinnieMae,” issues mortgage pass-through securities, which are guaranteed by the full faith and credit of the US Government.

ASKED. The price at which a seller offers to sell a security.

BANKER’S ACCEPTANCE. A money market instrument created to facilitate international trade transactions. It is highly liquid and safe because the risk of the trade transaction is transferred to the bank which “accepts” the obligation to pay the investor.

BENCHMARK. A comparison security or portfolio. A performance benchmark is a partial market index, which reflects the mix of securities allowed under a specific investment policy.

BID. The price at which a buyer offers to buy a security.

BROKER. A broker brings buyers and sellers together for a transaction for which the broker receives a commission. A broker does not sell securities from his own position.

CALLABLE. A callable security gives the issuer the option to call it from the investor prior to its maturity. The main cause of a call is a decline in interest rates. If interest rates decline since securities are issued, the issuer will likely call its current securities and reissue them at a lower rate of interest. Callable securities have reinvestment risk

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as the investor may receive its principal back when interest rates are lower than when the investment was initially made.

CERTIFICATE OF DEPOSIT (CD). A time deposit with a specific maturity evidenced by a certificate. Large denomination CDs may be marketable.

CERTIFICATE OF DEPOSIT ACCOUNT REGISTRY SYSTEM (CDARS). A private placement service that allows local agencies to purchase more than \$250,000 in CDs from a single financial institution (must be a participating institution of CDARS) while still maintaining FDIC insurance coverage. CDARS is currently the only entity providing this service. CDARS facilitates the trading of deposits between the institution and other participating institutions in amounts that are less than \$250,000 each, so that FDIC coverage is maintained.

COLLATERAL. Securities or cash pledged by a borrower to secure repayment of a loan or repurchase agreement. Also, securities pledged by a financial institution to secure deposits of public monies.

COMMERCIAL PAPER. The short-term unsecured debt of corporations.

COST YIELD. The annual income from an investment divided by the purchase cost. Because it does not give effect to premiums and discounts which may have been included in the purchase cost, it is an incomplete measure of return.

COUPON. The rate of return at which interest is paid on a bond.

CREDIT RISK. The risk that principal and/or interest on an investment will not be paid in a timely manner due to changes in the condition of the issuer.

CURRENT YIELD. The annual income from an investment divided by the current market value. Since the mathematical calculation relies on the current market value rather than the investor's cost, current yield is unrelated to the actual return the investor will earn if the security is held to maturity.

DEALER. A dealer acts as a principal in security transactions, selling securities from and buying securities for his own position.

DEBENTURE. A bond secured only by the general credit of the issuer.

DELIVERY VS. PAYMENT (DVP). A securities industry procedure whereby payment for a security must be made at the time the security is delivered to the purchaser's agent.

DERIVATIVE. Any security that has principal and/or interest payments which are subject to uncertainty (but not for reasons of default or credit risk) as to timing and/or amount, or any security which represents a component of another security which has been separated from other components ("Stripped" coupons and principal). A

Buncombe County Investment Policy

derivative is also defined as a financial instrument the value of which is totally or partially derived from the value of another instrument, interest rate, or index.

DISCOUNT. The difference between the par value of a bond and the cost of the bond, when the cost is below par. Some short-term securities, such as T-bills and banker's acceptances, are known as discount securities. They sell at a discount from par, and return the par value to the investor at maturity without additional interest. Other securities, which have fixed coupons, trade at a discount when the coupon rate is lower than the current market rate for securities of that maturity and/or quality.

DIVERSIFICATION. Dividing investment funds among a variety of investments to avoid excessive exposure to any one source of risk.

DURATION. The weighted average time to maturity of a bond where the weights are the present values of the future cash flows. Duration measures the price sensitivity of a bond to changes in interest rates. (See modified duration).

FEDERAL FUNDS RATE. The rate of interest charged by banks for short-term loans to other banks. The Federal Reserve Bank through open-market operations establishes it.

FEDERAL OPEN MARKET COMMITTEE. A committee of the Federal Reserve Board that establishes monetary policy and executes it through temporary and permanent changes to the supply of bank reserves.

LEVERAGE. Borrowing funds in order to invest in securities that have the potential to pay earnings at a rate higher than the cost of borrowing.

LIQUIDITY. The speed and ease with which an asset can be converted to cash.

LOCAL GOVERNMENT INVESTMENT POOL. Investment pools such N.C. Capital Management Trust certified by the NC Local Government Commission, a commingled investment pool established and administered by the State Treasurer pursuant to G.S. 147-69.3; a commingled investment pool established by interlocal agreement by two or more units of local government. These funds are not subject to the same SEC rules applicable to money market mutual funds.

MAKE WHOLE CALL. A type of call provision on a bond that allows the issuer to pay off the remaining debt early. Unlike a call option, with a make whole call provision, the issuer makes a lump sum payment that equals the net present value (NPV) of future coupon payments that will not be paid because of the call. With this type of call, an investor is compensated, or "made whole."

MARGIN. The difference between the market value of a security and the loan a broker makes using that security as collateral.

MARKET RISK. The risk that the value of securities will fluctuate with changes in

Buncombe County Investment Policy

overall market conditions or interest rates.

MARKET VALUE. The price at which a security can be traded.

MARKING TO MARKET. The process of posting current market values for securities in a portfolio.

MATURITY. The final date upon which the principal of a security becomes due and payable.

MEDIUM TERM NOTES. Unsecured, investment-grade senior debt securities of major corporations which are sold in relatively small amounts on either a continuous or an intermittent basis. MTNs are highly flexible debt instruments that can be structured to respond to market opportunities or to investor preferences.

MODIFIED DURATION. The percent change in price for a 100 basis point change in yields. Modified duration is the best single measure of a portfolio's or security's exposure to market risk.

MONEY MARKET. The market in which short-term debt instruments (T-bills, discount notes, commercial paper, and banker's acceptances) are issued and traded.

MUNICIPAL SECURITIES. Securities issued by state and local agencies to finance capital and operating expenses.

MUTUAL FUND. An entity which pools the funds of investors and invests those funds in a set of securities which is specifically defined in the fund's prospectus. Mutual funds can be invested in various types of domestic and/or international stocks, bonds, and money market instruments, as set forth in the individual fund's prospectus. For most large, institutional investors, the costs associated with investing in mutual funds are higher than the investor can obtain through an individually managed portfolio.

NATIONALLY RECOGNIZED STATISTICAL RATING ORGANIZATION (NRSRO). A credit rating agency that the Securities and Exchange Commission in the United States uses for regulatory purposes. Credit rating agencies provide assessments of an investment's risk. The issuers of investments, especially debt securities, pay credit rating agencies to provide them with ratings. The three most prominent NRSROs are Fitch, S&P, and Moody's.

NEGOTIABLE CD. A short-term debt instrument that pays interest and is issued by a bank, savings or federal association, state or federal credit union, or state-licensed branch of a foreign bank. Negotiable CDs are traded in a secondary market and are payable upon order to the bearer or initial depositor (investor).

PREMIUM. The difference between the par value of a bond and the cost of the bond, when the cost is above par.

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PRIMARY DEALER. A financial institution (1) that is a trading counterparty with the Federal Reserve in its execution of market operations to carry out U.S. monetary policy, and (2) that participates for statistical reporting purposes in compiling data on activity in the U.S. Government securities market.

PRUDENT PERSON (PRUDENT INVESTOR) RULE. A standard of responsibility which applies to fiduciaries.

REALIZED YIELD. The change in value of the portfolio due to interest received and interest earned and realized gains and losses. It does not give effect to changes in market value on securities, which have not been sold from the portfolio.

REGIONAL DEALER. A financial intermediary that buys and sells securities for the benefit of its customers without maintaining substantial inventories of securities and that is not a primary dealer.

REPURCHASE AGREEMENT. Short-term purchases of securities with a simultaneous agreement to sell the securities back at a higher price. From the seller's point of view, the same transaction is a reverse repurchase agreement.

SAFEKEEPING. A service to bank customers whereby securities are held by the bank in the customer's name.

STRUCTURED NOTE. A complex, fixed income instrument, which pays interest, based on a formula tied to other interest rates, commodities or indices. Examples include inverse floating rate notes which have coupons that increase when other interest rates are falling, and which fall when other interest rates are rising, and "dual index floaters," which pay interest based on the relationship between two other interest rates - for example, the yield on the ten-year Treasury note minus the Libor rate. Issuers of such notes lock in a reduced cost of borrowing by purchasing interest rate swap agreements.

TOTAL RATE OF RETURN. A measure of a portfolio's performance over time. It is the internal rate of return, which equates the beginning value of the portfolio with the ending value; it includes interest earnings, realized and unrealized gains, and losses in the portfolio.

U.S. TREASURY OBLIGATIONS. Securities issued by the U.S. Treasury and backed by the full faith and credit of the United States. Treasuries are considered to have no credit risk, and are the benchmark for interest rates on all other securities in the US and overseas. The Treasury issues both discounted securities and fixed coupon notes and bonds.

TREASURY BILLS. All securities issued with initial maturities of one year or less are issued as discounted instruments, and are called Treasury bills. The Treasury currently issues three- and six-month T-bills at regular weekly auctions. It also issues "cash management" bills as needed to smooth out cash flows.

Buncombe County Investment Policy

TREASURY NOTES. All securities issued with initial maturities of two to ten years are called Treasury notes, and pay interest semi-annually.

TREASURY BONDS. All securities issued with initial maturities greater than ten years are called Treasury bonds. Like Treasury notes, they pay interest semi-annually.

VOLATILITY. The rate at which security prices change with changes in general economic conditions or the general level of interest rates.

YIELD TO MATURITY. The annualized internal rate of return on an investment which equates the expected cash flows from the investment to its cost.

Appendix F

Capital Improvement Policy





Capital Improvement Policy

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1.0 Purpose

The Capital Improvement Policy defines capital projects and establishes the process for adopting and amending the County’s five-year Capital Improvement Plan (CIP). The scope of this policy includes all capital projects accounted for in Buncombe County’s general fund, enterprise funds and other components. School capital is managed by the appropriate jurisdiction and is not within the scope of this policy.

Buncombe County recognizes that a capital improvement policy used in combination with a CIP can help to effectively plan and organize capital expenditures and associated operating cost when they are put into operation, as well as:

- Strengthen a government’s borrowing position by demonstrating sound fiscal management and showing commitment to maximizing public benefit within resource constraints;
- Assure sustainability of infrastructure by establishing a process for addressing maintenance and replacement; and
- Recognize interrelationships among projects to maximize resources and avoid duplication.

Both the Government Finance Officers Association (GFOA) and North Carolina Local Government Commission (NCLGC) strongly encourage the development of capital planning policies and capital improvement programs.

2.0 Applicability

This policy applies to all Buncombe County departments and employees. Where there is conflict with any department-specific policy, this document will supersede.

3.0 Policy

3.1 CIP Process

This is a controlled document for internal use only. Any documents appearing in paper form are not controlled and should be verified with the electronic file version prior to use. For support related to this policy and procedures, contact the Budget Department.

Capital projects requiring new funding should be identified and approved as part of the CIP. The Board of Commissioners may choose to approve a non-CIP project due to urgency or receipt of restricted funds. The CIP will be updated annually for the purpose of reassessing capital needs. A timeframe will be identified in the annual budget calendar for departments to submit new CIP projects and update existing CIP projects.

All capital project requests will be reviewed, analyzed, and presented to the Capital Review Team to develop and update the County's five-year CIP. Prioritization of projects will be based on the alignment with criteria and any additional factors established or deemed appropriate by the Capital Review Team.

Fiscal capacity will be considered so that the final CIP is based on what can realistically be funded. Projects not funded by a dedicated revenue source will be reviewed and classified as either Pay-Go or Debt-Funded projects. Pay-Go financing uses current resources, such as current tax dollars or accumulated reserves to fund a project. This determination will be made in accordance with the County's General Fund Balance policy and will consider operating budget projections, available fund balance, and other financial policies and plans. The related debt service impact and financial implications for each classification will be identified.

3.2 CIP Adoption

The first year of the Capital Improvement Plan will be approved in conjunction with the adoption of the annual Budget Ordinance. CIP approval by the Board of Commissioners establishes commitment to the first year capital projects only.

The County shall appropriate all funds for capital projects with a Project Ordinance in accordance with the North Carolina Local Government Budget and Fiscal Control Act. A capital project will not begin until a balanced Project Ordinance is adopted. Once adopted, a capital project may not be materially amended without Board approval.

Once an adopted capital project is complete, any remaining funds cannot be reallocated without Board approval. Remaining funds from Debt-Funded projects are subject to limitations set forth in the debt agreement.

3.3 Administration and Implementation

A Capital Review Team will convene annually to evaluate project requests and assist in presentation of requests. The Budget department will provide support for the CIP process, publish the annual budget calendar, maintain CIP documentation, prepare

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Project Ordinance information, and be a resource for capital project stakeholders as needed.

Project Managers are responsible for monitoring the status of their capital projects as well as identifying and communicating any changes in project status, scope, or cost to their Capital Review Team representative.

4.0 Policy Non-Compliance

Employees willfully violating the terms and conditions of this policy may be subject to appropriate disciplinary action, up to and including dismissal.

5.0 Audit

All policies for Buncombe County may be subject to audit or review as outlined in the [Internal Auditor's Statement](#).

6.0 Definitions

6.1 **Capital Project** - construction, renovation or demolition project, or acquisition of land or other assets, valued at or above the threshold established by the Capital Review Team and with a useful life of at least five years. This includes significant capital maintenance projects. Improvements to or expansions of existing assets must increase appraised value or add to life expectancy to qualify as a capital project.

6.2 **Capital Improvement Plan (CIP)** - 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.

6.3 **Project Manager** – employee charged with the management of a specific Capital Project.

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Appendix G

Procurement Policy





Procurement Policy

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1. Purpose

This policy is intended to be a guide for anyone responsible for obtaining goods, supplies, materials, equipment, and services or disposing of surplus items for Buncombe County. The intent is to establish practices and procedures that will best serve the County’s needs; provide for effective, efficient, and economical buying processes; and adhere to all legal guidelines set forth in Federal Uniform Guidance, North Carolina General Statutes, and local Resolutions and Ordinances.

2. Applicability

This policy applies to all Buncombe County departments, employees, partners, alternate workers, affiliated agencies, and any individual procuring on behalf of Buncombe County. Where there is conflict with any department-specific policy, this document will supersede.

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3. Policy

3.1. Incurring Financial Obligations

- 3.1.1. Any contract or agreement creating a financial obligation, including purchase orders, must have a signed pre-audit certification by the Finance Director.
- 3.1.2. Sufficient authorized budget must be available or made available before a financial obligation can be incurred.

3.2. Procurement

3.2.1. Gifts and Favors

- 3.2.1.1. County employees, partners, alternate workers, affiliated agencies, and any individual purchasing or acting on behalf of Buncombe County will not accept gifts or favors from current, past, or potential suppliers. Certain items and situations are excluded as listed in the Conflict of Interest Policy section 3.2.
- 3.2.1.2. County employees, partners, alternate workers, affiliated agencies, and any individual purchasing or acting on behalf of Buncombe County will not provide gifts or favors to current, past, or potential suppliers in any situation that could influence or interfere with the competitive bidding process for any County transaction.

3.2.2. Signature Authority

- 3.2.2.1. Pursuant to North Carolina state law and the annual budget ordinance, County contracts may only be signed by authorized employees or agents of the County. Signature authority is derived solely from the Board of Commissioners.
- 3.2.2.2. The Board of Commissioners delegate certain signature authority to the County Manager, per North Carolina state law.
- 3.2.2.3. The Buncombe County Sheriff, Register of Deeds, and Health and Human Services Director have additional delegated authority as authorized by North Carolina state law to sign contracts that fall in the scope of their authority. A preaudit signature by the Finance Director is still required for any contract resulting in a financial obligation.
- 3.2.2.4. The signature authority assigned to the County Manager may be granted to other County employees or agents by the County Manager by express written or electronic consent.
- 3.2.2.5. Only those with properly delegated authority shall sign contracts or otherwise obligate the County. Anyone who attempts to bind the County or its divisions without properly delegated authority may face disciplinary action.

3.2.3. Thresholds

- 3.2.3.1. Purchases must be made according to the dollar thresholds as set forth by North Carolina General Statute. These thresholds are listed in the accompanying procedures.
- 3.2.3.2. Purchases made with Federal funds must be made according to the dollar thresholds outlined in Federal Uniform Guidance. These thresholds are listed in the accompanying procedures.
- 3.2.3.3. County departments, employees, partners, alternate workers, affiliated agencies, and any individual purchasing on behalf of Buncombe County shall consider all costs associated with a purchase or contract and shall not divide a transaction into multiple purchases to avoid any rules and processes.

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3.2.4. Competitive Bidding and Solicitation

- 3.2.4.1. Depending on the dollar amount, type of purchase, and funding source competitive bidding or solicitation may be required.
- 3.2.4.2. Guidance for when competitive bidding or solicitation is required shall be provided in the accompanying procedures.
- 3.2.4.3. When advertisement is required, bidding opportunities shall be publicized electronically using the County website.
- 3.2.4.4. The record of bids submitted shall be maintained.
- 3.2.4.5. When soliciting for competitive proposals or bids, the County shall solicit directly to vendors who provide the goods or services needed for the purchase and are certified by the State Office of Historically Underutilized Businesses (HUB) or have identified themselves as a Woman or Minority-Owned Business Enterprise (WMBE) through registration with the County. This should be done in addition to any other processes or advertisements used to identify and solicit potential participants.
- 3.2.4.6. When prequalifying bidders for construction or repair projects the County shall follow the Policy on Prequalification of Bidders for Construction or Repair Projects.

3.2.5. Documentation

- 3.2.5.1. Appropriate documentation must be collected, submitted, and stored for all purchases.
- 3.2.5.2. Type of documentation required for purchases may change as dollar values increase and depending on all or some of the funding sources. These requirements and additional guidance will be provided in the accompanying procedures.

3.2.6. Purchases with Additional Guidelines

- 3.2.6.1. Vehicles
 - 3.2.6.1.1. Purchases of vehicles must also adhere to the County's Sustainable Fleet Policy.
- 3.2.6.2. Food, Meals, and Refreshments
 - 3.2.6.2.1. When meetings of an administrative nature are held that are directly related to the business of the County, the cost of meals or light refreshments may be paid from budgeted funds with approval from a Department Director or their designee. See the accompanying procedures for a non-exhaustive list of purposes or activities in which food and refreshments may be purchased.
 - 3.2.6.2.2. Meals should be necessary and convenient to the business meeting, not a matter of personal convenience.
 - 3.2.6.2.3. The expenditure of budgeted funds for food and refreshments should be cost-effective and reasonable. Generally, meal costs should be no more than local GSA per diem meal rates, and light refreshments should be no more than the cost of half of a lunch per diem per attendee. When planning applicable events, attendance estimates should be as accurate as possible. See the accompanying procedures for additional guidance.
 - 3.2.6.2.4. When purchasing meals or refreshments with grant funds, it is necessary to ensure the expenditure is deemed eligible by the grantor.
 - 3.2.6.2.5. Meetings must have an agenda and an accurate attendance list. These documents should be retained in the event of an audit or request for grant support. Food and refreshment purchases must have these items attached with the receipt in the County's Financial System as back-up for the payment.

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- 3.2.6.2.6. Special dietary needs should be considered in advance of the meeting and met with cost effectiveness in mind.
- 3.2.6.2.7. The County recognizes that there may be an emergency or extenuating circumstances which merit provision of food for meetings, though not previously planned (e.g., extended public hearing on business-critical topic) or for continuity of operations. These exceptions should be approved by the County Manager, an Assistant County Manager, or a Department Director. In these situations, County staff should document and store description of the event, justification for the exception, and the approval of the exception with the receipt or invoice for the purchase.
- 3.2.6.2.8. When traveling for County purposes, eligible individuals should use per diem instead of other procurement means when purchasing meals or food related items.
- 3.2.6.2.9. Food supplies purchased for demonstrations, for dissemination to clients as direct service, for stocking a shared kitchen or similar common area (with condiments and similar seasonings, unprepared coffee and tea) will be considered office supplies.
- 3.2.6.3. Technology
 - 3.2.6.3.1. Procurement of Information Technology related items, including but not limited to computer hardware and software, telephone systems, mobile communication devices, and security goods or services shall have prior approval and involvement of the Information Technology department before the County takes possession, no matter how obtained.
- 3.2.6.4. Real Property
 - 3.2.6.4.1. The purchase and sale of real property at any dollar amount must be approved by the Board of Commissioners.
- 3.2.6.5. Travel
 - 3.2.6.5.1. Employees should follow the Buncombe County Travel Policy.

3.3. Procurement Methods

3.3.1. Procurement Cards

- 3.3.1.1. Purchases less than \$5,000 should be obtained by procurement card when possible. A purchase order should be created for Procurement Card purchases of \$5,000 or greater. Split transaction to get under this and any threshold are not allowed.
- 3.3.1.2. Department heads may propose personnel to be procurement cardholders, in a manner outlined in the accompanying procedures.
- 3.3.1.3. Procurement cards may only be used by an employee whose name is listed on the procurement card and who has received acknowledgement from Finance of completed required recurring training.
- 3.3.1.4. Procurement Cardholders shall safeguard their cards and account numbers, including not allowing others to use their card. Employees must notify their department director and the Finance Department immediately if their Procurement Card is lost or stolen.
- 3.3.1.5. Procurement Cardholders transferring from one department to another must obtain approval from their new Department Director to keep their procurement card.
- 3.3.1.6. Departments and Procurement Cardholders shall follow all procedures, training requirements, purchasing guidelines, and relevant laws, as outlined in the accompanying procedures.

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- 3.3.1.7. Procurement Cardholders shall be personally responsible for any expenditures on their card and shall provide, when requested, information about any specific purchase, not including disputed charges or fraudulent charges.
- 3.3.1.8. Procurement Cardholders are responsible for retaining receipts and ensuring timely verification of their transactions in the County's Financial System as outlined in the accompanying procedures. Electronic retention of receipts shall suffice.
- 3.3.1.9. Upon separation from Buncombe County cardholders shall surrender their Procurement Card to their Department Director, after which their card will be terminated.
- 3.3.1.10. When traveling, meals should not be purchased using a procurement card while also receiving a per diem for meal expense, and fuel should not be purchased with a procurement card.

3.3.2. Contracts

- 3.3.2.1. Contracts shall comply with Federal, North Carolina, and Buncombe County law. Contracts (or aspects of contracts) inconsistent with law may be void or voidable.
- 3.3.2.2. No County officer, employee, contract worker, alternate worker, or any individual involved in making or administering a contract on behalf of the County or its subparts may derive a direct benefit from the contract except as allowed by law.
- 3.3.2.3. All contracts shall be reviewed and approved by all required parties prior to execution as noted in the accompanying procedures.
- 3.3.2.4. All contracts shall originate, be routed through, and follow the Contracts Control Process outlined in the accompanying procedures, shall be preaudited as required by law before being executed (if applicable), and shall be stored in the County's contract management software(s).
- 3.3.2.5. The County Manager or the Manager's designee may enter into contracts that do not create a financial obligation if authorized under North Carolina law, provided that any such agreement requiring Board approval receives such approval.
- 3.3.2.6. Contracts that contain a scope which requires the sharing of Protected Health Information (PHI) for certain purposes, a Business Associate Agreement (BAA) must be executed in conjunction with the contract before PHI may be disclosed.
- 3.3.2.7. If a contract requires a certificate of insurance, the certificate of insurance should be retained with the contract document. When a certificate of insurance is requested, it must name Buncombe County as an additional insured under general liability and possibly other coverages. See the accompanying procedures for contract insurance requirement guidance.

3.3.3. Purchase Orders

- 3.3.3.1. When there is no signed contract between the County and Supplier a purchase order can be created to encumber funds and document the goods or services being purchased.
- 3.3.3.2. Purchase Orders shall be created for purchases of \$5,000 or more, except in certain circumstances outlined in the accompanying procedures.
- 3.3.3.3. All Buncombe County purchase orders shall be on the County approved document and form.
- 3.3.3.4. Blanket Purchase orders can be used when there is a recurring need for expendable goods that are generally purchased, but the exact items, quantities, and delivery requirements are not known in advance and may vary considerably. Blanket Purchase orders should not be used if the cost cannot be reasonably estimated, the purchase can

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not be made by an invoice or Procurement Card, or the account in which to expend charges can not be determined.

- 3.3.3.5. Change Orders which change, modify, or cancel an existing purchase order can be initiated by the issuing department using the electronic procurement system. See the accompanying procedures for additional guidance.

3.3.4. Fuel Cards

- 3.3.4.1. Per the County's Travel Policy, Fuel Cards, otherwise known as Gas Cards, shall be used to purchase fuel while traveling in a county-owned vehicle or a rental vehicle.

3.4. Disposal of Surplus Property

- 3.4.1. Under no circumstances shall any surplus property be sold to an employee, contract worker, alternate worker, public officer or member of an employee's or public officer's household at a private sale. Any employee that identifies an item as surplus property or is involved in the sale of such property shall be prohibited from participating in the purchase of that property.
- 3.4.2. Surplus property considered to be in good to excellent condition will be offered to County departments.
- 3.4.3. Items of surplus property that are not needed by other County departments and having a value of thirty thousand dollars (\$30,000) or more will be disposed of pursuant to NCGS Chapter 160A, Article 12.
- 3.4.4. The Board of Commissioners authorizes the County Manager, or Designee, to declare surplus any personal property valued at less than thirty thousand dollars (\$30,000) for any one item or group of items, to set its fair market value, and to convey title consistent with this policy. All such items of personal property will be offered for public auction via an online auction vendor without further notice.
- 3.4.5. Guidance for efficient processing and disposal of surplus property shall be provided in the accompanying procedures, including items determined to have no redeemable value.
- 3.4.6. Disposal of property purchased using Federal funds shall follow the procedures required by the funding agency.

3.5. Gift Cards

- 3.5.1. Only the Gift Card Liaison designated by the County's Chief Financial Officer shall purchase and distribute gift cards, to be used in coordination with the Gift Card Liaison.
- 3.5.2. Gift cards shall only be used in specific circumstances where the usage results in best delivery of services, including and limited to grant-funded programs and uses, and client assistance and support programs. Any other usage of gift cards is not permissible without prior authorization from the Buncombe County Board of Commissioners.

3.6. Procurement Procedures

- 3.6.1. Procurement procedures shall be maintained by the Finance Department.
- 3.6.2. Procurement procedures will provide guidance for Buncombe County officers and employees to carry out the procurement of goods and services.

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3.6.3. Procurement procedures shall follow all legal guidelines set forth in North Carolina General Statutes, Federal Uniform Guidance, and local Resolutions and Ordinances.

3.7. Reports to the Board of Commissioners

3.7.1. A report detailing P-Card activity for Board of Commission members and Board Appointed Positions will be made available at a minimum semi-annual frequency, to the Board of Commissioners.

3.7.2. A report detailing purchase orders and contracts in the amount of \$90,000 or greater that do not require governing board approval will be made available at a minimum semi-annual frequency, to the Board of Commissioners.

4. Policy Non-Compliance

Employees willfully violating the terms and conditions of this policy may be subject to appropriate disciplinary action, up to and including dismissal.

4.1.1.1. Employees willfully violating the terms and conditions of this policy may be subject to appropriate disciplinary action, up to and including dismissal.

4.1.1.2. Violations of the requirements set forth in this Policy should be reported to the County's Ethics Hotline.

5. Audit

All policies for Buncombe County may be subject to audit or review as outlined in the [Internal Auditor's Statement](#).

6. Definitions

6.1. Authorized Employee or Agent: Individual, role, or position with specific delegated authority from the Board of Commissioners or County Manager.

6.2. Certificate of Insurance: a document that verifies a company has insurance coverage under specific conditions.

6.3. Contract: By way of illustration, a contract is often considered to be any agreement involving the exchange of obligation(s) or promise(s), either promise(s) to perform or an exchange of something of value. Contracts are sometimes called, among other things:

- service contracts
- contracts for the sale of goods
- agreements
- memorandums of understanding
- licenses
- leases

Oftentimes, contractual obligations can be created by documents that are not readily identifiable as Contracts, such as:

- grant applications
- quotes
- order forms
- invoices

6.4. Contract Administrator: the person assigned for day-to-day responsibility and representation of the County regarding the specific contract.

6.5. Contract Control Process: the established routing process for all contracts.

6.6. Department Director: Director of a given department with authority to make budgetary decisions. Examples include Planning Director as well as elected officials who head departments, such as the Sheriff and Register of Deeds.

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- 6.7. Designee: Staff member chosen by the Department Director to act on their behalf during their absence or at appointed time for certain duties or responsibilities.
- 6.8. Food: Food refers to meals, snacks, and beverages.
- 6.9. Gift: Anything tangible or intangible that has monetary value that can be obtained for less than “market value.”
- 6.10. Gift Card: A gift card is defined as any prepaid stored-value money card issued by a retailer or a bank to be used as an alternative to cash for purchases.
- 6.11. Grant-funded: Funded by revenues awarded or allocated from another party for a designated purpose. Examples include grants secured through competitive process (e.g., Nurse Family Partnership, START) or legislated allocations (e.g. TANF Block Grant, Social Services Block Grant).
- 6.12. Procurement: The act of acquiring goods and services needed to carry out the business of the County.
- 6.13. Procurement Card (P-Card): A company credit card issued by a third party vendor. Also known as a procurement card.
- 6.14. Public Officer: An individual who is elected or appointed to serve or represent the County, other than an employee or independent contractor of the County.
- 6.15. Reconciliation/Reallocation: The process of assigning the correct General Ledger Account for each transaction in the County’s financial system(s) to assure all transactions post to the correct expense account.
- 6.16. Split Transactions: Transactions that together exceed the maximum amount of a single transaction and were split into more than one transaction to avoid being over the single transaction limit.

7. Approval and Revision History

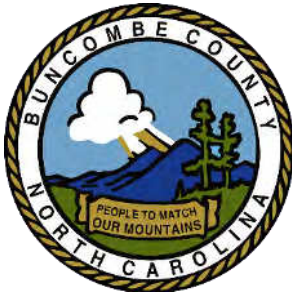
Policy Origination Date:	November 20, 2018
Requires Board Approval:	Yes
Board Approval Date:	November 07, 2023
Revision History:	Prior Procurement Manual (policy) adopted via resolution on November 20, 2018. Current revisions include addition of Federal language, expanded applicability of users, clarification of existing sections, re-writes for conciseness, aligning with other County policies, removal of non-appropriation clause statement (move to procedures document), removal of procedural elements, removal of redundant statute language.

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Appendix H

Procurement Card Policy





Buncombe County, North Carolina

PCI Compliance Policy

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1.0 Policy Information

Category & Subcategory:	PCI Compliance	Original Effective Date:	7/1/2016	This Revision Effective:	10/16/2017
Persons Affected:	Buncombe County Departments				
Approvals:	Approved By:	IT/Finance Director	Approved By:	Board of Commissioners	
	Date Approved:	05/03/2016	Date Approved:	06/21/2016	

Revision History

Effective Date	Version	Section	Summary of Changes	Author
11/12/2017		11	Added 11.3.4	

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2.0 Introduction

This document explains Buncombe County's credit card security requirements as required by the Payment Card Industry Data Security Standard (PCI DSS) Program. Buncombe County management is committed to these security policies to protect information utilized by Buncombe County in attaining its business goals. All employees are required to adhere to the policies described within this document.

3.0 Scope of Compliance

The PCI requirements apply to all systems that store, process, or transmit cardholder data. Currently, Buncombe County's cardholder environment consists only of limited payment applications (typically point-of-sale systems) connected to the internet, but does not include storage of cardholder data on any computer system.

Due to the limited nature of the in-scope environment, this document is intended to meet the PCI requirements as defined in Self-Assessment Questionnaire (SAQ) B-IP, ver. 3.0, released February, 2014. Should Buncombe County implement additional acceptance channels, add additional non-dedicated payment terminal systems, begin storing cardholder data in electronic format, or otherwise become ineligible to validate compliance under SAQ B-IP, it will be the responsibility of Buncombe County to determine the appropriate compliance criteria and implement additional policies and controls as needed. Based on the self-assessment questionnaire Buncombe County must maintain compliance with the following list of PCI requirements:

Requirement 1: Build and Maintain a Secure Network

Network Description

Buncombe County will maintain a current network diagram that identifies all connections between the cardholder data environment and other networks, including any wireless networks. The network diagram will be kept updated by the network administrator (or other responsible personnel) to reflect changes in the network, with a date indicating when the most recent update was made. (PCI Requirement 1.1.2)

The network will be configured with a requirement for a firewall at each Internet connection and between any internet-facing demilitarized zone (DMZ) and the internal network zone that contains the payment terminal or terminals. (PCI Requirement 1.1.4)

The network administrator shall maintain documentation which details use of all services, protocols, and ports allowed into the internal, secure network zone. This list will include business justification for any traffic allowed in or out of the network. It will also include documentation of security features implemented for those protocols considered to be insecure. Examples of insecure services, protocols, or ports include but are not limited to FTP, Telnet, POP3, IMAP, and SNMP v1 and v2. (PCI Requirement 1.1.6)

Firewall Configuration

Firewalls must restrict connections between untrusted networks and any system in the cardholder data environment. An "untrusted network" is any network that is external to the networks belonging to the entity under review, and/or which is out of the entity's ability to control or manage. Access to the internet must be through a firewall, as must any direct connection to a vendor, processor, or service provider. (PCI Requirement 1.2)

Inbound and outbound traffic must be restricted by the firewalls to that which is necessary for the cardholder data environment. All other inbound and outbound traffic must be specifically denied. (PCI Requirement 1.2.1)

Perimeter firewalls must be installed between any wireless networks and the cardholder data environment. These firewalls must be configured to deny or control (if such traffic is necessary for business purposes) any traffic from the wireless environment into the cardholder data environment. (PCI Requirement 1.2.3)

Firewall configuration must prohibit direct public access between the Internet and any system component in the cardholder data environment as follows:

- Direct connections are prohibited for inbound and outbound traffic between the Internet and the cardholder data environment. (PCI Requirement 1.3.3)
- Buncombe County will install controls that implement anti-spoofing measures to detect and block forged source IP addresses from entering the network. (For example, block traffic originating from the Internet with an internal source address.) (PCI Requirement 1.3.4)

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- Outbound traffic from the cardholder data environment to the Internet must be explicitly authorized by management and controlled by the firewall. (PCI Requirement 1.3.5)
- Firewalls used to protect the cardholder data environment must implement stateful inspection, also known as dynamic packet filtering. (PCI Requirement 1.3.6)

Any mobile and/or employee-owned computers with direct connectivity to the Internet (for example, laptops used by employees), which also have the ability to access the organization's cardholder data environment must have a local (personal) software firewall installed and active. This firewall must be configured to specific standards, and not alterable by mobile and/or employee-owned computer users. (PCI Requirement 1.4)

Requirement 2: Do not use Vendor-Supplied Defaults for System Passwords and Other Security Parameters

Vendor Defaults

Vendor-supplied defaults must always be changed before installing a system on the network. Examples of vendor-defaults include passwords, SNMP community strings, and elimination of unnecessary accounts. (PCI Requirement 2.1)

Default settings for wireless systems must be changed before implementation. Wireless environment defaults include, but are not limited to: (PCI Requirement 2.1.1)

- Default encryption keys
- Passwords
- SNMP community strings
- Default passwords/passphrases on access points
- Other security-related wireless vendor defaults as applicable

Firmware on wireless devices must be updated to support strong encryption (such as WPA or WPA2) for authentication and transmission of data over wireless networks.

Non-Console Administrative Access

Credentials for non-console administrative access must be encrypted using technologies such as SSH, VPN, or TLS. Encryption technologies must include the following: (PCI Requirement 2.3)

- Must use strong cryptography, and the encryption method must be invoked before the administrator's password is requested.
- System services and parameter files must be configured to prevent the use of telnet and other insecure remote login commands.
- Must include administrator access to web-based management interfaces.
- Use vendor documentation and knowledge of personnel to verify that strong cryptography is in use for all non-console access and that for the technology in use it is implemented according to industry best practices and vendor recommendations.

Requirement 3: Protect Stored Cardholder Data

Prohibited Data

Processes must be in place to securely delete sensitive authentication data (defined below) post-authorization so that the data is unrecoverable. (PCI Requirement 3.2)

Payment systems must not store sensitive authentication data in any form after authorization (even if encrypted). Sensitive authentication data is defined as the following:

- The full contents of any track data from the magnetic stripe (located on the back of a card, equivalent data contained on a chip, or elsewhere) are not stored under any circumstance. (PCI Requirement 3.2.1)

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- The card verification code or value (three-digit or four-digit number printed on the front or back of a payment card) is not stored under any circumstance. (PCI Requirement 3.2.2)
- The personal identification number (PIN) or the encrypted PIN block are not stored under any circumstance. (PCI Requirement 3.2.3)

Displaying PAN

Buncombe County will mask the display of PANs (primary account numbers), and limit viewing of PANs to only those employees and other parties with a legitimate need. A properly masked number will show at most only the first six and the last four digits of the PAN. This requirement does not supersede stricter requirements in place for displays of cardholder data—for example, legal or payment card brand requirements for point-of-sale (POS) receipts. Policies and procedures for masking the display of PANs must mandate the following: (PCI requirement 3.3)

- A list of roles that need access to displays of full PAN is documented, together with a legitimate business need for each role to have such access.
- PAN must be masked when displayed such that only personnel with a legitimate business need can see the full PAN.
- All other roles not specifically authorized to see the full PAN must only see masked PANs.

Requirement 4: Encrypt Transmission of Cardholder Data Across Open, Public Networks

Transmission of Cardholder Data

In order to safeguard sensitive cardholder data during transmission over open, public networks, Buncombe County will use strong cryptography and security protocols (for example, TLS, IPSEC, SSH, etc.). These controls will be implemented as follows: (PCI Requirement 4.1)

- Only trusted keys and certificates are accepted.
- The protocol in use only supports secure versions or configurations.
- The encryption strength is appropriate for the encryption methodology in use.

Industry best practices (for example, IEEE 802.11i) must be used to implement strong encryption for authentication and transmission for wireless networks transmitting cardholder data or connected to the cardholder data environment. Weak encryption (for example, WEP, SSL) is not to be used as a security control for authentication or transmission. (PCI Requirement 4.1.1)

Sending unencrypted PANs by end-user messaging technologies is prohibited. Examples of end-user technologies include email, instant messaging and chat. (PCI requirement 4.2)

Requirement 6: Develop and Maintain Secure Systems and Applications

Risk and Vulnerability

Buncombe County will establish a process to identify security vulnerabilities, using reputable outside sources for security vulnerability information, and assign a risk ranking (for example, as “high,” “medium,” or “low”) to newly discovered security vulnerabilities.

Risk rankings are to be based on industry best practices as well as consideration of potential impact. For example, criteria for ranking vulnerabilities may include consideration of the CVSS base score, and/or the classification by the vendor, and/or type of systems affected. Methods for evaluating vulnerabilities and assigning risk ratings will vary based on an organization’s environment and risk-assessment strategy. Risk rankings should, at a minimum, identify all vulnerabilities considered to be a “high risk” to the environment. In addition to the risk ranking, vulnerabilities may be considered “critical” if they pose an imminent threat to the environment, impact critical systems, and/or would result in a potential compromise if not addressed. Examples of critical systems may include security systems, public-facing devices and systems, databases, and other systems that store, process, or transmit cardholder data. (PCI Requirement 6.1)

All critical security patches must be installed with one month of release. This includes relevant patches for operating systems and all installed applications. All applicable non-critical vendor-supplied security patches are installed within an

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appropriate time frame (for example, within three months). (PCI Requirement 6.2)

Requirement 8: Restrict Access to Cardholder Data by Business Need to Know

Remote Access

Two-factor authentication must be incorporated for remote access (network-level access originating from outside the network) to the network by employees, administrators, and third parties. (PCI Requirement 8.3)

Vendor Accounts

All accounts used by vendors for remote maintenance shall be enabled only during the time period needed. Vendor remote access accounts must be monitored when in use. (PCI Requirement 8.1.5)

User Accounts

For in-scope user accounts (those associated with the payment process) do not use group, shared, or generic IDs, passwords, or other authentication methods as follows: (PCI Requirement 8.5)

- Generic user IDs are disabled or removed.
- Shared user IDs do not exist for system administration and other critical functions.

Shared and generic user IDs are not used to administer any system components.

Requirement 9: Restrict Physical Access to Cardholder Data

Physically Secure All Areas and Media Containing Cardholder Data

All publicly accessible network jacks must have physical and/or logical controls to restrict access to the secure network by unauthorized personnel. (PCI requirement 9.1.2)

Hard copy materials containing confidential or sensitive information (e.g., paper receipts, paper reports, faxes, etc.) are subject to the following storage guidelines:

- All media must be physically secured. (PCI requirement 9.5)
- Strict control must be maintained over the internal or external distribution of any kind of media containing cardholder data. These controls shall include: (PCI Requirement 9.6)
 - Media must be classified so the sensitivity of the data can be determined. (PCI Requirement 9.6.1)
 - Media must be sent by a secure carrier or other delivery method that can be accurately tracked. (PCI Requirement 9.6.2)
 - Management approval must be obtained prior to moving the media from the secured area. (PCI Requirement 9.6.3)
- Strict control must be maintained over the storage and accessibility of media containing cardholder data. (PCI Requirement 9.7)

Destruction of Data

All media containing cardholder data must be destroyed when no longer needed for business or legal reasons. (PCI requirement 9.8)

Hardcopy media must be destroyed by shredding, incineration or pulping so that cardholder data cannot be reconstructed. (PCI requirement 9.8.1.a)

Containers storing information waiting to be destroyed must be secured (locked) to prevent access to the contents by unauthorized personnel. (PCI requirement 9.8.1.b)

Protection of Payment Devices

Devices that capture payment card data via direct physical interaction with the card (such as swipe readers and any other payment terminals) must be protected. This protection must include preventing the devices from being tampered with or

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substituted. (PCI requirement 9.9)

Buncombe County must maintain an up-to-date list of devices. Employees shall be instructed to maintain the integrity and currency of the inventory. The list should include the following: (PCI requirement 9.9.1)

- Make and model of all devices.
- Location of each device (for example, the address of the site or facility where the device is located).
- Device serial number or other method of unique identification.

The payment devices must be periodically inspected. Check surfaces to detect tampering (for example, addition of card skimmers to devices). Checks must also be made that will detect substitution (for example, by checking the serial number or other device characteristics to verify it has not been swapped with a fraudulent device). (PCI requirement 9.9.2)

Employees and contractors who interact with the payment devices must be provided with training that enables them to be aware of attempted tampering or replacement of devices. Training should include the following: (PCI requirement 9.9.3)

- Employees must verify the identity of any third-party persons claiming to be repair or maintenance personnel prior to granting them access to modify or troubleshoot devices.
- Employees must be instructed not to install, replace, or return devices without verification from management. The inventory list (required previously) must be updated by the employee when device locations are changed or new devices are added.
- Employees need to be aware of suspicious behavior around devices (for example, attempts by unknown or unauthorized persons to unplug or open devices).

Requirement 11: Regularly Test Security Systems and Processes

Vulnerability Scanning

At least quarterly, and after any significant changes in the network (such as new system component installations, changes in network topology, firewall rule modifications, product upgrades), Buncombe County will perform vulnerability scanning on all in-scope systems. (PCI Requirement 11.2)

Quarterly external vulnerability scan results must satisfy the ASV Program guide requirements (for example, no vulnerabilities rated higher than a 4.0 by the CVSS and no automatic failures). External vulnerability scans must be performed by an Approved Scanning Vendor (ASV), approved by the Payment Card Industry Security Standards Council (PCI SSC). Scan reports must be retained for a minimum of a year. (PCI Requirement 11.2.2)

Buncombe County uses segmentation to isolate the CDE from other networks, thus penetration testing procedures have been defined to test all segmentation methods and confirm they are operational and effective, and isolate all out-of-scope systems from systems in the CDE. Penetration testing is performed at least annually and after any changes to segmentation control/methods and includes full coverage of all segmentation controls/methods in use, verifies segmentation methods are operation and effective, and isolates all out-of-scope systems from systems in the CDE. All tests are performed by a qualified internal resource. (PCI Requirement 11.3.4)

Requirement 12: Maintain a Policy that Addresses Information Security for Employees and Contractors

Security Policy

Buncombe County shall establish, publish, maintain, and disseminate a security policy that addresses how the company will protect cardholder data. (PCI Requirement 12.1)

This policy must be reviewed at least annually, and must be updated as needed to reflect changes to business objectives or the risk environment. (PCI requirement 12.1.1)

Critical Technologies

Buncombe County shall establish usage policies for critical technologies (for example, remote-access technologies, wireless technologies, removable electronic media, laptops, tablets, personal data/digital assistants (PDAs), email, and internet usage. (PCI requirement 12.3)

These policies must include the following:

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- Explicit approval by authorized parties to use the technologies. (PCI Requirement 12.3.1)
- A list of all such devices and personnel with access. (PCI Requirement 12.3.3)
- Acceptable uses of the technologies. (PCI Requirement 12.3.5)

Activation of remote-access technologies for vendors and business partners only when needed by vendors and business partners, with immediate deactivation after use. (PCI Requirement 12.3.9)

Security Responsibilities

Buncombe County's policies and procedures must clearly define information security responsibilities for all personnel. (PCI Requirement 12.4)

Incident Response Policy

The county shall establish, document, and distribute security incident response and escalation procedures to ensure timely and effective handling of all situations. (PCI requirement 12.5.3)

Incident Identification

Employees must be aware of their responsibilities in detecting security incidents to facilitate the incident response plan and procedures. All employees have the responsibility to assist in the incident response procedures within their particular areas of responsibility. Some examples of security incidents that an employee might recognize in their day to day activities include, but are not limited to,

- Theft, damage, or unauthorized access (e.g., papers missing from their desk, broken locks, missing log files, alert from a security guard, video evidence of a break-in or unscheduled/unauthorized physical entry).
- Fraud – Inaccurate information within databases, logs, files or paper records.

Reporting an Incident

The Finance Department should be notified immediately of any suspected or real security incidents involving cardholder data:

- Contact the Finance Department to report any suspected or actual incidents.
- No one should communicate with anyone outside of their supervisor(s) or the Finance Department about any details or generalities surrounding any suspected or actual incident. All communications with law enforcement or the public will be coordinated by the Finance Department.

Document any information you know while waiting for the Finance Department to respond to the incident. If known, this must include date, time, and the nature of the incident. Any information you can provide will aid in responding in an appropriate manner.

Incident Response Policy (PCI requirement 12.10.1)

Responses can include or proceed through the following stages: identification, severity classification, containment, eradication, recovery and root cause analysis resulting in improvement of security controls.

Contain, Eradicate, Recover and perform Root Cause Analysis

1. Notify applicable card associations.

Visa

Provide the compromised Visa accounts to Visa Fraud Control Group within ten (10) business days. For assistance, contact 1-(650)-432-2978. Account numbers must be securely sent to Visa as instructed by the Visa Fraud Control Group. It is critical that all potentially compromised accounts are provided. Visa will distribute the compromised Visa account numbers to issuers and ensure the confidentiality of entity and non-public information. See Visa's "What to do if compromised" documentation for additional activities that must be performed. That documentation can be found at

http://usa.visa.com/download/business/accepting_visa/ops_risk_management/cisp_what_to_do_if_compromised.pdf

MasterCard

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Contact your merchant bank for specific details on what to do following a compromise. Details on the merchant bank (aka. the acquirer) can be found in the Merchant Manual at

http://www.mastercard.com/us/wce/PDF/12999_MERC-Entire_Manual.pdf

Your merchant bank will assist when you call MasterCard at 1-(636)-722-4100.

Discover Card

Contact your relationship manager or call the support line at 1-(800)-347-3083 for further guidance.

2. Alert all necessary parties. Be sure to notify:
 - a) Merchant bank
 - b) Local FBI Office
 - c) U.S. Secret Service (if Visa payment data is compromised)
 - d) Local authorities (if appropriate)
3. Perform an analysis of legal requirements for reporting compromises in every state where clients were affected. The following source of information must be used: <http://www.ncsl.org/programs/lis/cip/priv/breach.htm>
4. Collect and protect information associated with the intrusion. In the event that forensic investigation is required the IT Department will work with legal and management to identify appropriate forensic specialists.
5. Eliminate the intruder's means of access and any related vulnerabilities.
6. Research potential risks related to or damage caused by intrusion method used.

Root Cause Analysis and Lessons Learned

Not more than one week following the incident, members of the Incident Response Team and all affected parties will meet to review the results of any investigation to determine the root cause of the compromise and evaluate the effectiveness of the Incident Response Plan. Review other security controls to determine their appropriateness for the current risks. Any identified areas in which the plan, policy or security control can be made more effective or efficient, must be updated accordingly.

Security Awareness

Buncombe County shall establish and maintain a formal security awareness program to make all personnel aware of the importance of cardholder data security. (PCI Requirement 12.6)

Service Providers

Buncombe County shall implement and maintain policies and procedures to manage service providers. (PCI requirement 12.8)

This process must include the following:

- Maintain a list of service providers. (PCI requirement 12.8.1)
- Maintain a written agreement that includes an acknowledgement that the service providers are responsible for the security of the cardholder data the service providers possess. (PCI requirement 12.8.2)
- Implement a process to perform proper due diligence prior to engaging a service provider. (PCI requirement 12.8.3)
- Monitor service providers' PCI DSS compliance status. (PCI requirement 12.8.4)
- Maintain information about which PCI DSS requirements are managed by each service provider, and which are managed by the entity. (PCI requirement 12.8.5)

Appendix I

Travel Policy





Buncombe County, North Carolina

Travel Policy

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1.0 Policy Information

Category & Subcategory:	Travel	Original Effective Date:	9/16/2008	This Revision Effective:	4/10/2018
Persons Affected:	Eligible Buncombe County Workforce				
Approvals:	Approved By:	County Manager	Approved By:	Assistant County Manager	
	Date Approved:		Date Approved:		

Revision History

Effective Date	Version	Section	Summary of Changes	Author
9/16/2008	1.0		Adopted by Board of Commissioners	
11/20/2012	1.1		Amended by Board of Commissioners	
4/10/2018	2.0		Revisions by Policy Review Group	Policy Review Group

2.0 Purpose/Introduction

The purpose of this policy is to establish a uniform policy that is consistent with the business objectives of Buncombe County. It provides the guidelines for the authorization and reimbursement of travel expenses incurred by employees when travel is necessary to conduct business on behalf of the County.

It is the County's policy to reimburse employees for reasonable expenses incurred when traveling for official County business, including meetings, conferences, trainings, workshops, and seminars. Travel may be local, in state, out-of-state, foreign and/or overnight.

3.0 Definitions

3.1 Department Director

Director of a given department with authority to make budgetary decisions. Examples include Planning Director as well as elected officials who head departments, such as the Sheriff and Register of Deeds.

3.2 Designee

Staff member chosen by the Department Director to act on their behalf during their absence or at appointed time for certain duties or responsibilities.

3.3 M&IE

Meals and incidental expenses such as laundry and room service, tips for services and other fees that may be associated with travel.

3.4 Per Diem

Daily allowance for M&IE.

3.5 GSA

US General Service Administration. Web Site for Per Diem rates: <https://www.gsa.gov/travel/plan-book/per-diem-rates>

3.6 Passengers

Can be staff members; staff from other governing agencies and municipalities; and clients of Buncombe County departments. All passengers using County or Rental Vehicles must be on official County business.

4.0 Applicability

These policy and procedures are applicable to all Buncombe County employees. Department Directors may enact additional requirements dependent upon budget or resources available. Emergencies may preclude the applicability of policy in certain instances.

5.0 Roles and Responsibilities

The County realizes that in the course of providing services and professional development to its employees that staff travel can be a necessity. The County's responsibility for cost effectiveness should be the guiding principle when considering decisions involving employee travel. Employee travel should be via the most economically viable alternatives and consistent with good business practices.

Employee travel and associated expenses will be authorized only in circumstances that are clearly consistent with the mission of the County. It will be the responsibility of each Department Director, or their designee, to ensure that all employee travel meets this objective and all reimbursements are made for reasonable business expenses in connection with the authorized travel as defined in this policy.

6.0 Policy

Travel Request

All requests for travel must be approved in advance by the applicable Department Director, or their designee. The County Manager/Assistant County Manager and the Department Director must approve foreign travel.

Please refer to the Buncombe County Travel Procedures regarding specifics for expense management and travel reconciliation. These procedures will outline the mandatory requirements for travel reconciliation.

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PER DIEM MEAL ALLOWANCE AND INCIDENTAL EXPENSES

Overnight Travel

Ideally, per diem will be requested in advance of travel when possible. If this is not possible, travelers may request to be reimbursed for meals and incidental expenses (M&IE) for overnight travel based upon Federal per diem rates in accordance with GSA. The per diem rate is based upon the city/county where travel is located. Meal receipts are not required and should not be submitted with trip documentation. Incidental expenses include laundry, room service, tips for services and other fees.

Note: If neither the city nor county is listed, then the standard rate for that state applies. This rate is subject to change and will be posted on the GSA web site.

Buncombe County's policy for Per Diem is as follows:

- First and last day of travel equals 75% of daily M&IE
- Full allowance for all other days

P-Cards should not be used to pay for meals for which an employee received per diem. See the P-Card policy for details.

Day trip travel reimbursement

The County will reimburse an employee for lunch per diem rate when traveling out of county on business in which a return to the county for lunch would be time and cost-prohibitive. The County will reimburse only the registration or meeting fee when lunch is included in the cost of the course/seminar/meeting.

When a day trip creates an extended workday, where the traveler:

- a. Departs before 6 a.m., breakfast can be reimbursed at one-third the per diem rate for the location to which the traveler is going.
- b. Returns home after 7 p.m., dinner can be reimbursed at one-third the per diem rate for the location from which the traveler is returning.

Generally, these meals are taxable as wages to the employee because travel must be away from home overnight to be excluded.

LODGING AND TRANSPORTATION

Transportation expenses shall be reimbursed based on the most economical mode of transportation that reasonably meets the official travel needs.

The use of a P-Card for Booking for Lodging and Air Travel will be required unless the Department does not have access to a P-Card at the time of booking. Use of personal credit cards is discouraged for this purpose as the County is unable to recoup sales tax and P-Card rebates and this use will be at the discretion of the Department Director. Reimbursement for lodging will be limited to the GSA rate for that location or the rate actually paid, if lower, unless such accommodations are not available. An exception would be if the traveler is attending a conference and [the conference hotel or other hotel sponsored by the conference charges a higher conference rate](#).

Accommodations should only be made at a venue that is a legally established provider of lodging. Those employees booking accommodations should consult the local government rate at the lodging establishment and compare with other available rates when booking. Booking non-refundable rates is discouraged.

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Air Travel

Booking of air travel should be done using available coach rates that best suit the work schedules and budget of the Department. Employee time away from work shall be a consideration in deciding the mode of travel.

Employees who choose a mode of transportation other than flying due solely to personal considerations when coach airfare is the least expensive means of travel will be reimbursed based on the least expensive cost., either airfare or actual expenses. Alternate modes of transportation cannot take away from employee's work schedule.

Ground transportation including travel to/from the airport and place of lodging, and travel to/from place of lodging to place of business should be by the most reasonable mode of travel available taking into consideration both employee safety and schedule constraints. This includes taxi and/or shuttle services and public transportation. The use of a rental vehicle for this purpose must have the prior approval of the Department Director or their designee.

Foreign Travel

Foreign travel must be approved in advance by the County Manager, Assistant County Manager, and the Department Director. The same requirements and recommendations from Air Travel section above applies to Foreign Travel as well.

County Vehicles

County vehicles may be used for travel outside of the county when approved by the Department Director or his designee. These decisions should be made considering the department's need for county vehicle usage. Please consult the Vehicle Usage Policy for details.

Vehicle Rental

A rental vehicle may be requested by employees for official County business. Please refer to the Buncombe County Travel Procedures for guidance on submitting a rental vehicle request. Reservations should be made as far in advance as possible to ensure timeliness of pickups by the rental car vendor.

When using a rental vehicle for travel, fuel purchases are to be made only with a "gas" credit card. Buncombe County procurement cards cannot be used for the purchase of gasoline, unless an emergency arises.

Personal Vehicles

If an employee is traveling out of county on business, the use of county vehicles or rental vehicles would be encouraged over the use of personal vehicles and the Department Director or their designee should approve the use of personal vehicles for out of county travel. The numbers of employees traveling and how many vehicles would be used as well as ADA compliance are considerations in this decision.

If an employee chooses to use their personal vehicle instead of a rental vehicle, the reimbursement will be at the standard mileage rate allowed by the Internal Revenue Service and is calculated from the employee's regularly assigned place of work or duty station to destination.

Family Members and Personal Travel Buncombe County does not pay for or reimburse a traveler for the transportation, lodging, meals or other expenses of a traveler's family or traveling companion(s). It is the responsibility of the traveler to identify any expenses pertaining to family or companions.

LOCAL MILEAGE FOR COUNTY BUSINESS

Travel in a personal vehicle from the office to visit a client or establishment, store, another department, post office, etc. for a work-related activity is a travel expense that would be reimbursed at the current IRS mileage rate. Travel from home to work, from office to lunch, or any other personal travel may not be claimed as local travel expense.

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Employees whose job duties do not normally incur mileage may claim mileage for use of personal vehicle on County business in the local area, provided the Department Director or their designee approves it in advance.

If you are traveling from home to a location before going to work, you may only claim additional mileage that is more than your normal daily commute. Example: you live in Woodfin (North Asheville) and drive to Office Depot on Tunnel Road, and then to work at a County office downtown. You do not claim mileage from your home in Woodfin, to Office Depot, to work. You only claim mileage equivalent to leaving from your office and going to Office Depot.

TRAVEL FOR BOARD OF COMMISSIONERS (BOC) AND BOARD APPOINTED POSITIONS

All travel for Board-appointed positions (to include the County Manager, the Clerk, and the Finance Director) will be approved by the Chair or Vice-Chair of the BOC. The Board of Commissioners will be advised if any of these positions travel out of state or out of the country.

Any business travel by members of the BOC outside of North Carolina Association of County Commissioners (NCACC) or National Association of Counties (NACo) events will require notification to the Chair and/or Vice-Chair of the BOC prior to approval or reimbursement of said travel.

Appendix J

Donations Policy





Donation Policy

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1.0 Purpose

To establish formal guidance for consideration, acknowledgement, and management of donations made to Buncombe County.

2.0 Applicability

2.1 This policy applies to:

- 2.1.1 Consideration of donations offered to any County Departments or offices, including funds or items intended for distribution to other recipients.
- 2.1.2 All Buncombe County Departments, offices, and employees. Where there is conflict with any department-specific policy, this document will supersede.

2.2 This policy does *not* apply to:

- 2.2.1 Grants made to, from, or through County Departments; see the County's Grants Policy.
- 2.2.2 Donations of services, work effort, or labor time.

3.0 Policy

3.1 Authority to accept donations

The County manager, an elected official who manages the operation of a County office, or their designee may consider, accept, or reject donations less than \$500,000 in value for a single Donation Event. Refer to the Donation Management Procedures for specific delegations of authority.

All donations of real property (regardless of cost), or any donations valued equal to or greater than \$500,000 for a single Donation Event, must be submitted to the Board of County Commissioners for consideration prior to acceptance or rejection.

3.2 Types of donations

- 3.2.1 **General:** Donations may be financial or tangible, and may be in the form of cash, cash equivalent, or real or personal property (i.e., goods, assets, or real estate).

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GL@buncombecounty.org.

Further, donations may be designated for a specified purpose. All donations should be given due consideration as outlined in this policy.

- 3.2.2 **Gift Cards:** The County may accept donations in the form of gift cards. If desired by a donor, cash donations may be designated for the purpose of purchasing gift cards to support a particular initiative, program, or project. All gift cards in the possession of the County, whether purchased directly or donated according to this policy, must be managed according to the Gift Card Policy.

3.3 Consistency with County interests

Donations in any form may only be accepted when they have a purpose consistent with Buncombe County's goals and objectives; may legally and ethically be accepted by the County; and, are in the best interest of the County and its citizens. Departments must always consider public trust and perception, and comply with all applicable laws when accepting donations.

Buncombe County may choose to reject donations with an implied or express condition of advocacy or discrimination based on political, religious, or other group affiliation.

3.4 Solicitation of donations

- 3.4.1 County Departments and offices may solicit and accept donations from donors only if those donations clearly represent bona fide charitable donations rather than implicit or explicit payments to obtain or maintain a vendor relationship with Buncombe County. All forms of quid pro quo arrangements are prohibited, and County staff must never suggest or allow donors to think that donations to the County will affect any current or potential future business relationship with Buncombe County.
- 3.4.2 Any solicitation of funds must have prior documented approval from the County Manager, Finance Director, or an elected official who manages the operation of a County Office. The County Manager may delegate authority to approve solicitation activities.
- 3.4.3 Only Buncombe County, related foundations, or their designee may solicit donations for Buncombe County. Donations solicited by any other parties are prohibited and will not be accepted.
- 3.4.4 County staff or designees shall not link conditions of existing or potential financial relationships with Buncombe County when soliciting donations. County representatives shall avoid soliciting any businesses during a period when a contract bidding or negotiation is in progress, or other conflict of interest may exist.
- 3.4.5 Donations may only be solicited and received for business purposes that Buncombe County is legally authorized or required to perform.
- 3.4.6 Funds solicited for a particular purpose shall only be used for that purpose.

3.5 Review of donations

- 3.5.1 All donations or offers of donations to the County shall immediately be submitted to the appropriate authority for consideration. Based on the value of the donation

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offered and as outlined in the Donation Management Procedures, appropriate staff shall review each Donation Event and determine if the benefits to be derived warrant acceptance of the donation.

- 3.5.2 Staff should consult Legal and Risk regarding acceptance of real property, or donations which have been designated by the donor or are legally restricted for a particular Department, location, project, program, or other purpose.
- 3.5.3 Refer to the Donation Management Procedures for evaluation criteria.

3.6 Rejection of donations

Buncombe County reserves the right to reject any donation. Refer to the Donation Management Procedures for evaluation criteria.

3.7 Acknowledgement, notification, and reporting

- 3.7.1 Formal acknowledgement that a donation has been accepted or rejected must be provided to the donor in a form approved by the Finance Director. Acknowledgement is the responsibility of the Department Director or elected official who oversees the Department, office, program, project, or other purpose benefitting from the donation. Exceptions may be made to this section when a donation is anonymous, or the nature or scale of a solicitation event does not reasonably allow for direct acknowledgement to all donors.
- 3.7.2 Any donations received must be reported to the Finance and Budget Departments in a timely manner, and no less than once each fiscal year.
- 3.7.3 A copy of any reports to the Finance Department for accepted donations shall be forwarded for information to the Board of County Commissioners on a regular basis.
- 3.7.4 Donations are subject to Public Records Law. Acknowledgement of donations and reporting to the Finance Department, including the donor name, when provided, and donation amounts are public information subject to disclosure pursuant to the North Carolina Public Records Law.
- 3.7.5 Refer to the Donation Management Procedures for minimum standards regarding acknowledgement, notification, and reporting of donations.

3.8 Management of donations

- 3.8.1 Tracking of all donations is required. Each Department or office benefiting from an accepted donation is responsible for ensuring complete lifecycle tracking from original consideration through final use or disposal of the donation. Refer to the Donation Management Procedures for minimum standards for tracking donations.
- 3.8.2 All undesignated donations of cash will be deposited into the County's General Fund. Undesignated donations in an amount equal to or greater than \$90,000 will be distributed to programs at the direction of the Board of County Commissioners.
- 3.8.3 Departments or offices benefitting from a designated donation must make all reasonable efforts to use or expend that donation prior to use of undesignated general funds for the designated purpose.

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- 3.8.4 Asset disposal must be according to the Surplus Policy. Any donated tangible items that are determined no longer useful, cannot be distributed as originally designated, or otherwise qualify as surplus property must be disposed of according to the County's Surplus Policy.

3.9 Naming rights

Any naming rights granted by the County must comply with the County's Policy and Procedures for Naming County Owned Properties, Facilities, and Parks.

4.0 Policy Non-Compliance

Employees willfully violating the terms and conditions of this policy may be subject to appropriate disciplinary action, up to and including dismissal.

5.0 Audit

All policies for Buncombe County may be subject to audit or review as outlined in the [Internal Auditor's Statement](#).

6.0 Definitions

- 6.1 **Department** – Any department, division, cost center, or other formally recognized segment of the County for the purpose of doing business or providing services.
- 6.2 **Department Director** – Director of a given Department with authority to make budgetary and financial decisions. Examples include Planning Director, as well as elected officials who manage the operation of a County office, such as the Sheriff and Register of Deeds.
- 6.3 **Designated Donation** – Gift specified by the donor or legally restricted for a particular Department, location, project program, or other purpose.
- 6.4 **Designee** – An individual given authority by the County Manager, Board of Commissioners, or other elected official to act on their behalf during their absence or at appointed time for certain duties and responsibilities.
- 6.5 **Donation** – Gift or transfer to the County of real or personal property, cash, or cash equivalents without the exchange, offset, or expectation of money or other consideration to balance the transaction; all donations are assumed to be voluntary and irrevocable.
- 6.6 **Donation Event** – A single commitment from a single donor, whether the donation is given in lump sum or installments. For non-cash items, value may be based on a reasonable estimate considering best practices and available information.
- 6.7 **Grant** – Financial assistance from an external entity to carry out a public purpose. This includes federal, state, and "pass-through" dollars. *Grant funding typically includes an application process, specific criteria for award, and/or reporting requirements.* Grants may also require commitment to providing certain services or rights to products derived from the services such as financial or technical reporting. Grant-funded activities must generally be accomplished in a specific timeframe.
- 6.8 **Solicitation** – Active advertisement or request for donations by or on behalf of the County.
- 6.9 **Undesignated Donation** – Given for an unspecified purpose; available for use at the sole discretion of the County.

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Appendix K

Grants Policy





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1.0 Purpose

This policy establishes a framework for the County to seek, receive, and expend grant funds. The policy applies to all aspects of a grant award, including:

- Identifying available grants
- Developing and submitting grant applications
- Accepting grant awards & receiving grant dollars
- Expending grant funds
- Managing grant programs, reporting, and compliance
- Closing grants upon completion of the grant funded program

This policy references accompanying Standard Operating Procedures, the *Grants Manual*. The *Grants Manual* is designed to aid departments and ensure compliance with this policy.

2.0 Applicability

This policy applies to all Buncombe County departments and employees. Where there is conflict with any department-specific policy, this document will supersede.

3.0 Policy

3.1 Grant Approval Requirements

3.1.1 County Manager Approval

Approval by the County Manager or an elected official who manages operation of a County office, or designee thereof, is required to **apply for** any grant. The County Manager reserves the right to require higher approval, such as that of the County Commission, to apply for grant funds.

3.1.1.1 For grants of \$500,000 or more and for grants of any amount if creating new positions, County Manager approval must be obtained before applying. The grant should be presented to Manager's Advisory Group via written notification or as a meeting agenda item if time allows.

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For support related to this policy and procedures, contact grants@buncombecounty.org.

- 3.1.1.2 For grants of less than \$500,000, the County Manager has designated Assistant County Managers as approvers.
- 3.1.1.3 For grants of less than \$30,000, the County Manager has designated Department Directors as approvers.
- 3.1.1.4 Approvers reserve the right to escalate approval decisions.
- 3.1.1.5 Some grants require County Commission or other specific approvals prior to applying, so additional pre-application approvals may be necessary.
- 3.1.1.6 In some cases, there is not a grant application (such as when grants are structured with Buncombe County as a subrecipient receiving pass-through awards from third-party entities), so no pre-application approval is necessary.

3.1.2 Board Approval

- 3.1.2.1 County Commission approval is required to **accept and receive** all grant funds. Grant funds must be included in the adopted budget ordinance or approved through a budget amendment.

3.2 Application Approval Process

3.2.1 Grant Application

- 3.2.1.1 Application for grants must obtain County Manager or designee approval prior to application.
 - 3.2.1.1.1 “Non-competitive or formula-based” grants may be approved through the annual budget process.
 - 3.2.1.1.2 “Intergovernmental” grants may be approved through the annual budget process, with an exception granted by the County Manager.
 - 3.2.1.1.3 All other grants may be approved using a Grants Justification Form procedure.

3.2.2 Grant Conditions Change

- 3.2.2.1 If grant conditions change between grant application and award notification, County Manager or designee approval is required prior to seeking Commission approval for acceptance of funds.
- 3.2.2.2 This applies to all competitive grants.

3.3 Applicant Responsibilities

3.3.1 Prior to application, the applicant department must:

- 3.3.1.1 Ensure a prospective grant aligns with County priorities, such as those adopted in the Buncombe County strategic plan or other County-adopted plans.
- 3.3.1.2 Conduct a multi-year cost-benefit analysis, which shall consider the period from grant award to at least one year after grant funds expire.

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For support related to this policy and procedures, contact grants@buncombecounty.org.

- 3.3.1.3 Provide a summary of the grant application to the Budget, Finance, and Strategic Partnerships departments for review prior to application submission.
- 3.3.1.4 Provide a summary of the grant application to the Human Resource department for review prior to application submission, if the grant will fund personnel (full or partial).
- 3.3.1.5 Provide a summary of the grant application to the Information Technology department for review prior to application submission, if the grant will fund technology.

3.3.2 After award but prior to implementation, the grant manager must:

- 3.3.2.1 Provide a line-item budget to the Budget and Finance departments to assist in preparing any necessary budget amendment and setting up the grant and appropriate worktags in the County's accounting system.
- 3.3.2.2 Consult with the Finance department regarding risk assessment of subcontractors, if the grant includes subrecipients, in compliance with Federal Office of Management and Budget (OMB) Circulars.

3.3.3 Prior to grant closure, the grant manager must:

- 3.3.3.1 Notify the Budget, Finance, Human Resources, and Strategic Partnerships departments the grant is reaching closure.
- 3.3.3.2 Ensure grants are within budget and balance expenditures and revenues.

3.3.4 Reporting, Compliance, & Program Management

- 3.3.4.1 The department receiving grant funds is responsible for reporting, compliance, & program management requirements.
- 3.3.4.2 Support departments will assist when requested, but are not responsible.

3.4 Compliance with other laws, rules, regulations, and policies

- 3.4.1 All grant applicants and County personnel must abide by all applicable laws, rules, and regulations.
- 3.4.2 All donations or contributions shall abide by the *Buncombe County Donation Policy*.
- 3.4.3 All grants that fund employees (partially or in full) shall abide by the *Buncombe County Grant Funded Positions Policy*.

4.0 Policy Non-Compliance

Employees willfully violating the terms and conditions of this policy may be subject to appropriate disciplinary action, up to and including dismissal.

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For support related to this policy and procedures, contact grants@buncombecounty.org.

5.0 Audit

All policies for Buncombe County may be subject to audit or review as outlined in the [Internal Auditor's Statement](#).

6.0 Definitions

6.1 Buncombe County Grants Manual – an accompanying Standard Operating Procedures document that provides guidance to ensure compliance with this policy.

6.2 Grant – financial assistance from an external entity to carry out a public purpose. This includes federal, state, and “pass-through” dollars.

6.2.1 Annual grant – a grant that is awarded annually, regardless of the specific grant period (e.g., County fiscal year, federal fiscal year, or calendar year).

6.2.2 Multi-year grant – a grant that affects the appropriation of funding beyond one (1) fiscal year.

6.2.3 Intergovernmental grant – a grant that is provided to the County by another government entity.

6.2.3.1 State or federal grant – a subset of intergovernmental grants, a grant that is provided to the County by either a state government or the federal government.

6.2.4 Private grant – a grant that is provided to the County by a private entity.

6.3 Grant management phases – include, but are not limited to, application, acceptance, implementation, active, and closure.

6.4 Grant applicant – the department and individual designee responsible for grant application.

6.5 Grant manager – the department and individual designee responsible for overseeing grant activities.

6.6 Donation – gift or transfer to the County of real or personal property, cash, or cash equivalents without the exchange, offset, or expectation of money or other consideration to balance the transaction; all donations are assumed to be voluntary and irrevocable.

6.7 Funding that is not a grant – in some cases, a grantor will refer to their gift as a “grant” or will require an application to receive funds. However, Buncombe County may consider the funding to not be a grant under the following circumstances:

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- Cash funding that does not have a performance or contract agreement
- Cash funding that does not have reporting requirements
- Goods, services or materials provided directly to the County from the donor (i.e., County does not use grantor's funds to buy the materials).

Typically, such funding should be received and budgeted in the department's operating budget or in a revolving fund program.

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Appendix L

Sustainable Fleet Policy





Sustainable Fleet Policy

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1. Purpose

Buncombe County’s Board of Commissioners passed the County’s 2025 Strategic Plan with a carbon reduction goal to reduce greenhouse gas emissions (GHG) both internally and for the community. Vehicle fleet fossil fuel consumption contributes to a significant portion of the County’s internal GHG emissions. This policy sets standards for Buncombe County’s fleet procurement and maintenance program in an effort to ensure a reduction in the County’s GHG emissions. This policy is intended to direct County departments to procure sustainable vehicles and meet strategic goals by focusing on two specific strategies:

- Reducing energy consumption: reduce fuel consumed by internal combustion engines by right-sizing the fleet and by deploying telematics technologies.
 - Establish a process for fleet-right sizing to reduce fuel demand by minimizing the number of County-owned vehicles
 - Establish guidelines for the deployment of telematics technologies to reduce fuel consumption on new and legacy fossil fuel-powered vehicles
 - Route optimization
- Changing the energy County operations consume away from fossil fuels: incorporate alternative energy sources into the County fleet. This will be accomplished by:
 - Ensuring fleet procurements align with strategic goals by purchasing zero or low emission vehicles
 - Ensuring electric vehicle and alternative fuel infrastructure deployment is aligned with vehicle purchases

2. Applicability

This policy applies to all Buncombe County departments and employees. Where there is conflict with any department-specific policy, this document will supersede.

3. Policy

3.1.Purchase/Replacement: To ensure that all vehicle purchases align with the County’s GHG goals, proposed vehicle purchases will be assigned to a tiered system, assigned by Fleet Management, based on the degree of emissions reduction. Fleet Management will identify the highest tier in which a suitable replacement vehicle is available based on available vehicle technologies.

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Fleet Management will also identify the specific vehicle make and model that supports fleet standardization. Consideration will be given to operational needs (ex.- pursuit-rated public safety vehicles) in assessing the available vehicles. Departments can appeal the tier assigned by following the Sustainable Fleet Procedures document.

3.1.1. Vehicle Replacement Tiered Structure:

- Tier I – Zero emission vehicle
- Tier II – Alternative fueled internal combustion engine
- Tier III – Hybrid internal combustion engine
- Tier IV – Conventional internal combustion engine – Gasoline
- Tier V – Conventional internal combustion engine – Diesel

- 3.2. Funding: Vehicles will be funded through the capital improvement process. Departments are encouraged to seek alternative funding sources such as grants, so long as they are able to purchase vehicles from their approved tier, as laid out in this policy. Vehicle leases and long-term rentals must be approved by Fleet Management and must comply with the purchasing requirements established in this policy.

Funding for EVs and other alternative fueled vehicles should follow the vehicle replacement process that is laid out in this policy. The Office of Sustainability will work with departments to find the most effective source of funding if outside resources are needed to pilot new technologies in order to push the County forward to achieve strategic goals (i.e. grants, lease options, etc.).

- 3.3. Data Collection: In order to make effective decisions, the County must be informed by data collected and a thorough analysis of available fleet-wide information. A number of methodologies may be used, but the following three types of data in particular should be leveraged whenever possible.

- Automatic Vehicle Locator (AVL) data: this data includes vehicle movement patterns, vehicle utilization, and vehicle idling time.
- Electric Capacity and Efficiency: The capability of County facilities to support the deployment of EV charging infrastructure, and the extent to which the County is optimizing the use of EV charging assets.
- Total Cost of Ownership (TCO) model: The model includes the total cost of maintenance, fuel, and upfront capital cost of the vehicle.

Fleet management will perform a vehicle utilization analysis annually to ensure budgetary alignment. Staff will use available data to identify vehicles that are underutilized by miles or hours of operation. This analysis will include a comparison between the total cost of ownership for a vehicle compared to the actual usage. Fleet Management will collaborate with departments to determine whether vehicles should be reassigned to other areas of need or eliminated from the fleet completely.

- 3.4. Charging Infrastructure: All County facility renovations or new construction projects will include necessary electric vehicle charging infrastructure as appropriate. Departments should utilize the most efficient mix of charging infrastructure that is sufficient to maintain a minimum daily charge (based on operational need) for their EV fleet. Buncombe County will deploy a

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mixture of Level 1, Level 2, and Level 3 EV charging stations and will align charging needs based on data. Infrastructure charging deployments will be prioritized based on:

- Site EV charger readiness factors include existing electrical load, capacity of site, underground conduit and electrical line capacity
- EV suitability of vehicles by site
- Existing EV deployments
- Departmental requests

4. Policy Non-Compliance

Employees willfully violating the terms and conditions of this policy may be subject to appropriate disciplinary action, up to and including dismissal.

5. Audit

All policies for Buncombe County may be subject to audit or review as outlined in the [Internal Auditor's Statement](#).

6. Definitions

- 6.1. **Greenhouse Gas** – A gas that absorbs and emits radiant energy within the thermal infrared range and which cause increased global temperatures resulting in severely negative environmental impacts
- 6.2. **Telematics** – the branch of information technology which deals with the long-distance transmission of computerized information
- 6.3. **Automated Vehicle Locator** – A device that uses a global positioning system to remotely track the location, speed, and other vehicle specific data.
- 6.4. **Electric Vehicle (EV)** – A vehicle that is propelled by one or more electric motors using energy stored in rechargeable batteries.

7. Approval and Revision History

Policy Origination Date:	October 27, 2020
Requires Board Approval:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Board Approval Date:	December 22, 2020
Revision History:	Enter Dates and changes

8. Background

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Appendix M

COLA Policy



Section 9 of Article III of the Personnel Ordinance

Section 9. Cost of Living Adjustment

Each year, the Board of County Commissioners may grant a salary increase based on a cost of living adjustment (COLA) calculation to all employees occupying a regular position, and to any grant-funded position for which the funding source allows.

During the budget planning process of each year, County Budget and Human Resources staff will present a COLA calculation to the Board. The calculation will be the 2-year average annual change in the CPI-W, measured as of the December data release next preceding the date of such presentation. The index to be used is the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W), published by the U.S. Bureau of Labor Statistics (BLS). This COLA calculation will represent the maximum COLA adjustment.

The Board will make its election on whether or not to grant a COLA adjustment through the Budget Ordinance. If the Board elects to provide an annual COLA, the COLA will be effective July 1 of the following fiscal year.

For the entire Personnel Ordinance, please go here:

<https://www.buncombecounty.org/common/policies/personnel-ordinance-manual.pdf>.

Appendix N

FY2025 Grant Authorizations

Early Childhood Education & Development Fund

Isaac Coleman Economic Community Investment Grants

Tipping Point Grants

Strategic Partnership Grants

Home and Community Care Block Grants

Community Recreation Grants

Affordable Housing Services Program Grants

Juvenile Crime Prevention Council Grants

Buncombe County Early Childhood Education and Development Fund
FY2025 Grant Authorizations

Organization Name	Project Name	FY2024 Award	FY2025 Funding Request	FY2025 Authorized Funding
AB Technical Community College	Early Childhood Collegiate Support Program	\$ 120,042	\$ 133,212	\$ 120,042
Buncombe County Schools	BCS Learning Labs: support for stability and growth of ECE Workforce	\$ 261,300	\$ 378,914	\$ 261,300
Buncombe Partnership for Children	Early Childhood Workforce Development Program	\$ 194,381	\$ 195,489	\$ 194,381
Buncombe Partnership for Children	Sustaining Success in Building NC PreK Capacity	\$ -	\$ 922,014	\$ 709,432
Buncombe Partnership for Children	Child Care Resources: Professional and Systems Development	\$ 153,000	\$ 241,807	\$ 153,000
Community Action Opportunities	Boost Buncombe Families, Full Year Toddler Program at Lonnie D Burton Center	\$ 451,273	\$ 451,387	\$ 338,455
Community Action Opportunities	Boost Buncombe Children Preschool Project at Johnston Elementary	\$ 165,319	\$ 175,108	\$ 123,989
Community Action Opportunities	Boost Buncombe Families Full Year Preschool at the Lonnie D Burton Center	\$ 358,832	\$ 378,190	\$ 269,124
FIRSTwnc	Expanding SUNSHINE Project: Access, Inclusion, and Therapeutic Initiatives	\$ 120,712	\$ 187,500	\$ 120,712
Irene Wortham Center	Developmental Day Program Enhancements	\$ 489,972	\$ 582,300	\$ 489,972
Swannanoa Valley Child Care Council (Donald S Collins Early Learning)	Maintaining a High Quality Program for All Children with an Emphasis on Workforce Dev	\$ 396,245	\$ 348,797	\$ 348,797
The Christine Avery Learning Center	Fostering Holistic, Culturally Responsive Early Childhood Education	\$ 355,460	\$ 621,720	\$ 355,460
Verner Center for Early Learning	Continuing the Early Care and Education Workforce Development Initiative Pilot Project	\$ 350,667	\$ 396,077	\$ 350,667
YWCA of Asheville and WNC	YWCA Empowerment Child Care (ECC)	\$ 75,000	\$ 90,000	\$ 75,000
YWCA of Asheville and WNC	YWCA Early Learning Program (ELP)	\$ 110,000	\$ 125,000	\$ 110,000

Total: \$ 4,020,331

**Buncombe County Isaac Coleman Economic Community Investment Grants
FY2025 Grant Authorizations
Year 2 of 3-Year Award Period**

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Organization Name	Project Name	FY2024 Award	FY2025 Authorized Funding
Equal Plates Project	Meals for Community: Summer & Monthly Resident Councils	\$ 50,000	\$ 50,000
KL Training Solutions (My Daddy Taught Me That)	Level Up Impact with KL Training Solutions	\$ 115,000	\$ 115,000
OpenDoors of Asheville	To & Through College Access and Completion Initiative	\$ 100,000	\$ 100,000
Operation Gateway	Reform Reentry for Racial Equity	\$ 128,000	\$ 128,000
Read to Succeed	Culturally-Responsive Community Literacy Support	\$ 107,000	\$ 107,000
		TOTAL:	\$ 500,000

**Buncombe County Tipping Point Grants
FY2025 Grant Authorizations**

Organization Name	Project Name	FY2024 Award	FY2025 Authorized Funding
Asheville Greenworks (Bee City USA - Asheville)	A Website for the Asheville Butterfly Trail	\$ -	\$ 5,000
Asheville Poverty Initiative	12 Baskets Café Community Garden Beautification Project	\$ -	\$ 5,000
Babies Need Bottoms	Partnering for Preemies: Diapering Our Smallest Residents	\$ -	\$ 5,000
BlackMenMondays	Project Power	\$ -	\$ 5,000
Botanical Gardens at Asheville	Educational Signage and Interpretation in the Botanical Gardens at Asheville	\$ -	\$ 5,000
Bountiful Cities	Woodfin Community Garden at Geneva Maney Park	\$ -	\$ 5,000
Bountiful Cities (Southside United Neighborhood Assoc)	The 2024 Southside Family Reunion	\$ -	\$ 5,000
Colaborativa La Milpa (Sur Biblioteca Móvil)	Alcance Comunitario y construcción bibliotecas móviles (Community Outreach and construction of mobile libraries)	\$ -	\$ 5,000
Fiscal Sponsorship Allies (Southside Community Farm)	Southside BIPOC Farmers Market	\$ -	\$ 5,000
Hospice of Henderson County, Inc.	Compass: Child and Adolescent Grief Services in Buncombe County	\$ -	\$ 5,000
Irene Wortham Residential Center, Inc.	Azalea Kitchen Updates	\$ -	\$ 5,000
Johnston Elementary School PTO	Johnston Elementary Outdoor STEAM Area	\$ -	\$ 5,000
LEAF Global Arts	Easel Rider Visual Arts and Culture Program	\$ -	\$ 5,000
Literacy Together	Culturally Responsive Tutoring: Ethics and Equity in Action	\$ -	\$ 5,000
Newfound Community Development Corporation	Newfound Community Center Phase 1 Enhancements	\$ -	\$ 5,000
Read to Succeed	R2S Community Literacy Lending Library	\$ -	\$ 5,000
RiverLink	Southside Outside Festival	\$ -	\$ 5,000
The SPARC Foundation	PEACE Team	\$ -	\$ 5,000
Waypoint Adventure	Volunteer Training for Accessible Adventures	\$ -	\$ 5,000
YWCA of Asheville and Western North Carolina	Maximizing Accessibility in Local Racial Justice Work	\$ -	\$ 5,000
		Total:	\$ 100,000

**Buncombe County Strategic Partnership Grants
FY2025 Grant Authorizations**

Organization Name	Project Name	FY2024 Award	FY2025 Funding Request	FY2025 Authorized Funding
ABCCM	Educational Support Services for Women at Transformational Village Year 2	\$ 40,000	\$ 40,000	\$ 40,000
Appalachian Mountain Community Health	AMCHC Mobile Medical Care Expansion		\$ 80,000	\$ 79,452
Asheville GreenWorks	Expanding Litter Cleanup for Buncombe County		\$ 47,500	\$ 38,000
Babies Need Bottoms	Beyond Diapers: Meeting Babies' Hygiene Needs with Wipes, Rash Cream and Baby Wash	\$ 20,000	\$ 20,000	\$ 20,000
Bounty & Soul	Farmers Alliance: Supporting Farm Viability and Farmland Preservation through Market Opportunities		\$ 60,000	\$ 48,000
Chosen PODS	Positive Opportunities Develop Success Summer Program		\$ 80,000	\$ 64,000
Haywood Street Congregation	Downtown Welcome Table	\$ 35,000	\$ 35,000	\$ 35,000
Helpmate, Inc.	Domestic Violence Prevention and Outreach	\$ 59,389	\$ 76,325	\$ 61,060
Literacy Together	Youth Literacy: Bridging the Gap	\$ 50,000	\$ 50,000	\$ 50,000
MANNA FoodBank	Addressing the Long Term Sustainability of Buncombe County's Local Food Systems		\$ 80,000	\$ 64,000
Mount Zion Community Development, Inc.	Project NAF Project ECHO (Enhancing Collaborative Health Options & Opportunities)		\$ 68,084	\$ 54,468
OnTrack Financial Education & Counseling	Financial Capabilities Counseling & Education	\$ 16,000	\$ 20,000	\$ 20,000
Pisgah Legal Services	Justice For All Program	\$ 64,000	\$ 80,000	\$ 79,452
RiverLink	A Package of Parks : Advancing Restoration and Climate Resilience in Three Public Green Spaces		\$ 35,000	\$ 28,000
UNETE	CHWs Health Equity Initiative		\$ 61,750	\$ 49,400
W4H Asheville dba Working Wheels	Affordable Vehicle Repairs	\$ 44,600	\$ 65,000	\$ 52,000
Warrior Canine Connection	Animal Assisted Therapy for Veterans		\$ 50,000	\$ 40,000
Western NC Community Health Services	Expanding Well-Being with Medicaid Navigation		\$ 58,960	\$ 47,168
YWCA of Asheville and Western North Carolina	MotherLove	\$ 30,000	\$ 30,000	\$ 30,000
			Total:	\$ 900,000

**Home and Community Care Block Grant Funding/Buncombe County Supplemental Aging Funds
FY2025 Grant Authorizations**

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Organization Name	Programs	Description	HCCBG or BCSAF	FY2024 Award	FY2025 Funding Request	FY2025 Authorized Funding
BC Health and Human Services	In Home Aide	Support older adults, age 60+, in meeting their needs to allow them to remain safely in their homes	HCCBG	\$ 244,364	\$ 580,008	\$ 237,459
Council on Aging of Buncombe County, Inc.	Congregate Dining	Offer a balanced meal at four dining sites to eligible participants	HCCBG	\$ 194,691	\$ 285,660	\$ 184,299
Council on Aging of Buncombe County, Inc.	Information and Options Counseling	Provide information and service assistance to older adults, age 60+, caregivers, and the community	HCCBG	\$ 135,375	\$ 153,370	\$ 112,931
Jewish Family Services of WNC	Respite	Provide non-medical, structured program for older adults, age 60+, to reduce social isolation as well as provide respite for caregivers	HCCBG	\$ 13,999	\$ 18,000	\$ 13,111
Jewish Family Svcs. of WNC - Healing Solutions Counseling	Counseling	Provide person-centered treatment for older adults, age 60+, and caregivers who are facing aging-related challenges	HCCBG	\$ 16,165	\$ 20,000	\$ 13,981
Land of Sky Regional Council, Area Agency on Aging	Community Health Workers	Improve the health and increase social connections for high-risk older adults, age 60+, living in subsidized senior housing	HCCBG	\$ 48,235	\$ 86,729	\$ 42,989
Land of Sky Regional Council, Area Agency on Aging	Senior Companion Program	Provide one-on-one companionship, transportation, and respite/resources to older adults, age 60+, and caregivers	HCCBG		\$ 90,064	\$ 19,667
Meal on Wheels of Asheville & Buncombe County, Inc.	Home Delivered Meals	Provide hot, nutritious meals to homebound older adults, age 60+, and reduce social isolation	HCCBG	\$ 180,554	\$ 203,000	\$ 187,474
Mountain Housing Opportunities, Inc.	Home Repair	Provide home repair to address threats to life, health, safety, and accessibility	HCCBG	\$ 75,448	\$ 100,000	\$ 64,939
Mountain Mobility	Transportation	Provide medical and general transportation to vulnerable older adults, age 60+, who have no other means of transportation	HCCBG	\$ 500,000	\$ 500,000	\$ 500,000
MountainCare (Day Care)	Day Care	Provide a caring environment and weekday program of engagement, nutritious meals, activities, and support to help older adults thrive while continuing to live at home as well as support caregivers	HCCBG	\$ 77,090	\$ 105,000	\$ 75,232
MountainCare (Day Health)	Day Health	Provide an engaging, safe, state certified nonprofit Day Care/Day Health program that includes health monitoring, social enrichment, therapeutic activities, and nutritionally balanced meals as well as caregiver support	HCCBG	\$ 119,236	\$ 180,000	\$ 113,137
MountainCare (Transportation)	Transportation	Provide transportation services for participants of the Adult Day Program	HCCBG	\$ 31,517	\$ 79,200	\$ 61,800
Pisgah Legal Services	Legal Services	Provide free legal assistance to help low-income older adults, age 60+, meet urgent, basic needs	HCCBG	\$ 63,326	\$ 75,000	\$ 57,703
United Community Development of North Carolina	Urgent Home Repair	Provide urgent home repair and improve health and safety for low-income older adults, particularly African American residents	HCCBG		\$ 60,000	\$ 15,278

**Home and Community Care Block Grant Funding/Buncombe County Supplemental Aging Funds
FY2025 Grant Authorizations**

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Organization Name	Programs	Description	HCCBG or BCSAF	FY2024 Award	FY2025 Funding Request	FY2025 Authorized Funding
BC Health and Human Services	In Home Aide	Support older adults, age 60+, in meeting their needs to allow them to remain safely in their homes	BCSAF	\$ 228,426		\$ 230,618
Blue Ridge Pride	Program Support	Reduce social isolation, build social networks, educate, and advocate for LGBTQ+ elders, age 60+	BCSAF	\$ 26,875	\$ 38,336	\$ 17,175
CCCS of WNC, Inc. DBA OnTrack Financial Education & Counseling	Financial Counseling	Support financial wellbeing and housing stability to older adults, age 60+, with education, counseling/coaching and free tax preparation	BCSAF	\$ 21,125	\$ 24,000	\$ 21,278
Eblen Charities	Stability for Older Adults	Provide housing stability for older adults, age 60+, by preventing evictions, maintaining utility services, and connecting to resources	BCSAF		\$ 50,000	\$ 18,444
Hominy Baptist Church (DayStay)	Respite	Provide weekday socialization for active older adults, age 60+, living in western Buncombe	BCSAF	\$ 39,500	\$ 60,000	\$ 39,389
MemoryCare	Caregiver Support	Provide specialized medical care to older adults with cognitive impairment and support caregivers with education, counseling, and access to services	BCSAF	\$ 70,250	\$ 80,000	\$ 69,361
Mountain Area Health Education Center, Inc.	Home Based Primary Care	Provide team-based care for older adults at risk for functional and health decline to improve participants' well-being	BCSAF	\$ 57,512	\$ 77,757	\$ 58,252
UNETE Unmet Needs in Equity	Senior Center	Reduce social isolation, promote social connections, reduce health disparities, and improve wellbeing	BCSAF		\$ 47,160	\$ 15,573
W4H Asheville DBA Working Wheels	Car Repair	Provide car repair to older residents, age 60+, to increase access to transportation	BCSAF	\$ 23,125	\$ 44,400	\$ 29,910

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

**Buncombe County Community Recreation Grants
FY2025 Grant Authorizations**

Organization Name	Project Name	FY2024 Award	FY2025 Funding Request	FY2025 Authorized Funding
Appalachian Wildlife Refuge	Providing Community Recreational & Educational Conservation Events	-	\$4,500	\$4,500
Asheville Jewish Community Center	Recreation, Fitness, and Education at the JCC	-	\$5,994	\$5,994
Asheville Tennis Association	Asheville Tennis Association County Tennis Programs	-	\$5,681	\$5,681
Asheville Ultimate Club	Expanding Recreational Opportunities for Youth Ultimate	-	\$2,233	\$2,233
Avery's Creek Community Club	Playground Enhancements for Avery's Creek Community Center	-	\$6,000	\$6,000
Catalyst Sports	Advancing Equity to Outdoor Recreation for Buncombe County Residents Living with Disabilities	-	\$6,000	\$6,000
Colaborativa La Milpa	James Vester Miller Park (Phase V)	\$6,000	\$6,000	\$6,000
LEAF Global Arts	LEAF Schools & Streets expansion supplies and accessibility	\$5,977	\$6,000	\$6,000
MountainTrue	Increasing Accessibility to the French Broad Paddle Trail	-	\$5,997	\$5,997
Newfound Community Development Corporation	Newfound Community Center Basketball Court	-	\$6,000	\$6,000
OpenDoors of Asheville	Summer Camp Supplies	\$6,000	\$6,000	\$6,000
RiverLink	A Pocket Park for the Burton Street Community	-	\$6,000	\$3,933
Sandy Mush Community Center	Improve stage lighting to enhance and expand cultural and recreational programs and activities	\$3,745	\$5,000	\$5,000
Southern Appalachian Highlands Conservancy	Expanding Access to Outdoor Experiences and Environmental Education at the SAHC Community Farm	-	\$6,000	\$6,000
Swannanoa Community Council	SCC Grovemont Park Enhancement Project	\$6,000	\$6,000	\$6,000
UNETE	MANOS Fuerte (Strong)	-	\$5,974	\$5,974
Waypoint Adventure	Outdoor Adventures for People With Disabilities	-	\$6,000	\$6,000
YTL Training Program	Cultivating Recreational, Social and Emotional Seeds Across Generations	\$6,000	\$6,000	\$6,000
			Total:	\$99,312

**Buncombe County Affordable Housing Services Program
FY2025 Loan and Grant Authorizations***

[Return to Table of Contents](#)

Organization Name	Project Name	FY2024 Funding	FY2025 Funding Request	FY2025 Proposed Funding	Units
Asheville Habitat for Humanity	Home Repair for Low-Income Homeowners	\$250,000	\$574,000	\$574,000	82
Asheville Habitat for Humanity	Scattered Site Down Payment Assistance	-	\$146,000	\$146,000	4
Asheville Habitat for Humanity	Glen Bridge Phase II	-	\$136,954	\$136,954	5
Colaborativa La Milpa	PODER Emma NOAH Home Repair Program	\$100,000	\$252,000	\$252,000	24
Eblen Charities	Housing Assistance and Stability Program	\$110,000	\$126,000	\$126,000	600
Helpmate	Emergency Shelter for Survivors of Domestic Violence	-	\$625,000	\$300,000	25
Mountain Housing Opportunities	Essential Home Repair	\$225,000	\$400,000	\$400,000	40
Mountain Housing Opportunities	Star Point (9% LIHTC Awarded)	\$500,000	\$1,608,512	\$1,102,838	60
The ARC of Buncombe County	Assisting I/DD Citizens Secure Safe and Stable Housing	\$25,000	\$25,000	\$25,000	15
United Community Development of NC	Equity-Based Home Health/Safety Repair Program	-	\$60,000	\$60,000	15
			Total:	\$3,122,792	870

Sources of Funds	Amount
FY23 AHSP Unallocated Moved to FY25 AHSP	\$1,058,078
FY24 AHSP Unallocated Moved to FY25 AHSP	\$2,064,714
TOTAL	\$3,122,792

*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.

Organization Name	Project Name	FY2025 Funding Request	FY2025 Authorized Funding
Buncombe County Justice Services	JCPC Administrative Funds	\$10,000	\$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	\$105,549	\$105,549
PIVOTPoint WNC	PIVOTPoint WNC	\$84,858	\$84,858
PIVOTPoint WNC	PIVOTPoint Prevention	\$44,614	\$16,893
Buncombe County Justice Services	Buncombe County Youth Justice Clinical Program	\$87,896	\$50,000
Umoja Health Wellness and Justice Collective	Umoja and UNETE Restorative Practices Program	\$75,038	\$73,357
		TOTAL:	\$ 644,477

Appendix O

Capital Improvement Plan & Project Summaries



CAPITAL IMPROVEMENT PLAN



BUNCOMBE COUNTY
NORTH CAROLINA

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Introduction to the Capital Improvement Plan (CIP)

What Is It?

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 the County expects to carry out over five years that includes estimated project costs and funding sources. Projects will be consistent with County priorities and address needs for maintenance and expansion of infrastructure and capital assets. While major maintenance can result in a capital request of its own, most maintenance and outlay for capital projects is budgeted within the annual operating budget of the department associated with the project. Greenways, due to the potential for large fiscal investment and purchase of property, are included as well.

The enormous fiscal implications and considerable resources invested in capital projects demand a robust plan that is comprehensive yet clear. Identifying the best investments in capital allows the County to anticipate future operating costs, responsibly take on debt, and plan conscientiously.

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

Capital Asset Types

Land

Land is real property that is used in the operations of Buncombe County and has an indefinite useful life (and therefore is not depreciated). In recording the cost of land, not only is the purchase price capitalized, but also any costs that prepare the land for its intended use (included but not limited to legal and title fees, grading, excavation, and demolishment of existing structures). Because land has an indefinite useful life, it must be recorded separately from any buildings or equipment associated with it. Land that is held for resale should not be capitalized. Land that is donated should be recorded at its estimated fair value at the time of donation.

Buildings

Buildings are permanent structures used in the operations of Buncombe County and have a defined useful life. In recording the cost of a building, not only is the purchase price capitalized, but also any costs to prepare the building for its intended use (professional services, construction costs, etc.). Buildings that are held for resale should not be capitalized. Buildings that are donated should be recorded at its estimated fair value at the time of donation.

Improvements

Improvements are any costs incurred after the initial acquisition that add value to an existing asset by either adding to the asset's original useful life or by increasing the asset's ability to provide service (improving its intended use). Routine maintenance that does not increase the asset's function is not capitalized.

Equipment

Equipment is a broad category of capital assets that are used in the operations of Buncombe County that meet the capitalization threshold. Examples of equipment would include servers, IT systems, voting machines, generators, playground equipment, printers, medical equipment, etc.

Vehicles

Vehicles are recorded as capital assets when used in the operations of Buncombe County. Examples of vehicles would include Sheriff Department vehicles, ambulances, vehicles used to visit construction sites for tax or permit purposes, vehicles used to conduct home visits for human services, etc.

Intangible Assets

Intangible assets may be non-financial in nature but provide future benefits to Buncombe County. Items such as computer software, land use rights of land not owned by Buncombe County, copyrights, etc.

Depreciation

Buncombe County utilizes the straight-line depreciation method of depreciation. Using this method, an equal portion of the cost is allocated to each period of its useful life. For example, if a piece of machinery costs \$60,000 and has a useful life of 60 months the allocation of depreciation will be \$1,000 per month.

Buncombe County uses the following schedule for determining the useful life of a capital asset.

Asset Type	Useful Life
Land	Not Applicable
Land Improvements	240 months
Buildings	360 months
Building Improvements	240 months
Equipment	120 months
Computer/Electronic	60 months
Vehicles	
New	60 months
Used	36 months
Sheriff Vehicles	36 months

Guidelines

Statute/Policy

The Local Government Budget and Fiscal Control Act – Subchapter III of North Carolina General Statutes Chapter 159 - largely governs Capital Projects for government entities in North Carolina and defines "capital project" as "a project financed in whole or in part by the proceeds of bonds or notes or debt instruments or a project involving the construction or acquisition of a capital asset."

Per N.C.G.S. 159-11(d), the local government "shall include in the budget a proposed financial plan for each intragovernmental service fund . . . and information concerning capital projects and grant projects authorized or to be authorized by project ordinances."

Per N.C.G.S. 159-26(b)(8), local governments are required to establish and maintain “a ledger or group of accounts in which to record the details relating to the general fixed assets of the unit or public authority” in its accounting system.

Buncombe County first adopted a Capital Improvement Policy in 1996 and this was most recently amended and presented to the Board of Commissioners for approval in 2020. This policy, along with its procedures, are found in Appendices I and II of this document.

Capital Project Review Team

For FY25 development, the Capital Project Review Team consisted of the two Assistant County Managers, the Budget Director, the Finance Director, and the General Services Director. Other departments that saw representation this year included the Planning Department, Recreation Services Department, and Strategy and Innovation Department. The Budget Department facilitated meetings and led discussion. Selection of the members of this team aligned with the Capital Improvement Policy as well as with the intent to bring a variety of expertise and perspective.

Submission and Criteria

Submitters were required to attend training to ensure proper documentation for each request. Submissions for FY25 capital project requests were open to all departments with a request deadline in mid-November. Projects were submitted using Workday, our enterprise resource planning software, through a universal submission form (see Appendix III). Any submissions that would require construction or property acquisition needed to be approved by General Services before being reviewed by the Capital Review Team. The Budget Department collated and distributed project submissions to the Capital Project Review Team.

The Review Team reviewed the criteria established from the prior year per Government Finance Officers Association (GFOA) best practice and found that it was acceptable for use this year without changes. These criteria can be found in detail in Appendix IV of this document.

Debt Financing or Pay-Go

Buncombe County’s debt policy states “The County shall consider pay-as-you-go financing (also known as cash or Pay-Go financing) by using current resources, such as current tax dollars or accumulated reserves, for projects appropriate for this type of financing.” The Finance Office supports funding smaller capital expenditures (less than \$500,000) or that have a shorter useful life (less than 10 years) via Pay-Go while debt financing larger expenditures and those that have a longer useful life. There are some exceptions, such as vehicles, but this guidance will prevail for most decisions.

The County’s fund balance policy states that “any unreserved, undesignated fund balance above twenty percent (20%) will be transferred to the County Capital Projects Fund.” At year end FY23, the County’s fund balance was below the threshold and therefore no transfer was made to the Capital Project Fund in FY24.

Funding

Fund 341 Capital Project Fund

This fund accounts for capital asset construction or acquisition from general government resources and financing. Assets constructed or acquired through this fund will be owned by the County.

Fund 342 Landfill Capital Projects Fund

This fund was created to account for the capital projects associated with the solid waste program.

Fund 327 Grants Project Fund

This fund accounts for revenues received from multi-year grants and related expenditures. Certain capital projects on the CIP are funded by multi-year grants and are accounted for in this fund.

Fund 343 Housing and Open Space Bond Projects Fund

This fund accounts for activity related to general obligation debt that will be used specifically for affordable housing and open space projects. In November 2022, Buncombe County voters approved two general obligation (GO) bonds: an \$30M Open Space GO Bond, which is dedicated toward supporting greenways, along with conservation of open space and a \$40 Affordable Housing GO Bond, which is dedicated toward increasing the number of affordable housing units in the County.

Fund 100 General Fund

The General Fund is the chief operating fund of Buncombe County. Operating expenditures that support or contribute to capital projects and are generally recurring, such as maintenance or staffing, will be budgeted in this fund. Vehicle purchases will also be budgeted in the General Fund.

Greenways

Buncombe County Recreation Services, in collaboration with several other entities, developed a Greenways Master Plan in 2012 to guide the development of greenways and trails in Buncombe County.

“A greenway is defined as a course for pedestrian and bicyclist use through linear open space, oftentimes along a natural corridor, river, or stream. The Plan identifies 102 miles of proposed greenway corridors in Buncombe County. Greenways should not be planned or built unless we also consider how they are to be designed, funded, operated, and maintained. A countywide greenways system represents the County’s first modern foray into constructing and maintaining linear infrastructure, as common public facilities such as sewer systems, water lines, and roads are under the management of other government agencies.” (Master Plan, 2012)

Funding of greenways is often supported by grants with a required upfront match by the County. Current partners include the NC Department of Transportation (NCDOT), the Tourism Development Authority (TDA), and municipalities within the County.

In November 2022, Buncombe County voters approved an \$30M Open Space GO Bond, which is dedicated toward supporting greenways, along with conservation of open space. As of August 2024, \$1.3M has been committed towards greenways projects out of Open Space GO Bond funds. The need for additional fiscal commitments for Greenways projects will be evaluated during the FY26 budget process as well as through the ongoing GO Bond project selection process. A Greenways Master Plan is also currently being undergone and is slated to be completed in late fall of 2024.

Fund 333 AB Tech Capital Project Fund

This fund is used to account for capital improvements to Asheville-Buncombe Technical Community College (AB Tech). Sales tax and installment obligations are used to finance these projects. Once completed, these assets will be capitalized by AB Tech.

In March 2019, the County and AB Tech signed a Memorandum of Understanding (MOU) to create a Joint Capital Advisory Committee to review and prioritize capital funding requests from the community college and to define the use of Article 46 sales tax dollars.

The AB Tech Capital Project Fund accounts for revenues intended for use on capital projects benefiting AB Tech Community College.

By authority of Article 46 of Chapter 105 of the North Carolina General Statutes and following a majority vote of an advisory referendum in the November 2011 elections, the Buncombe County Board of Commissioners adopted a resolution in December 2011 to levy a local sales and use tax at a rate of one-quarter percent (.25%) to be used exclusively for the stated capital improvement needs of the community college. For this purpose, the County has created a fund to manage the collections and related capital projects and debt service expenditures. In June 2017 the Buncombe County Board of Commissioners adopted a resolution to expand the use of the sales and use tax to include major maintenance and operational needs of the community college. As required by SL 2020-9, this set-aside will sunset in 2027. All capital assets from this funding source will become the property of the community college and be reflected on their financial statements once completed.

Funds 326 Public School Capital Needs Fund and 335 Public School ADM Sales Tax and Lottery Projects

In 1983, the General Assembly passed S.L. 1983-534 and S.L. 1983-134. This legislation created the Buncombe School Capital Fund Commission. Per SL 2016-19, “the Commission shall consider the capital needs of both the Buncombe County School System and the Asheville City School System, prioritize those needs, and recommend projects to be funded from the Public School Capital Needs Fund to the board of county commissioners based on the priority of needs determined.”

Fund 326 accounts for construction related to local public schools with 50% of the Article 39 sales tax collected. Sales tax, general obligation bonds, and installment obligations are used to finance these projects. Once constructed, the assets will be capitalized by the local school units.

Fund 335 accounts for major capital maintenance projects for local public schools with Article 40/42 sales tax and lottery funds. Once constructed, the assets will be capitalized by the local school units. The 40/42 funds are direct passthrough so those projects are not established in the fund. Lottery projects are established by ordinance.

What's New in FY2025

Timeline for FY25 Capital Project Process

The Capital Project Review timeline was as follows:

Date	Activity
Aug. 29 – Sept. 7, 2023	Training for Capital Project Submissions
August 29, 2023	Opening Date for Capital Project Requests

November 3, 2023	Last Day for Departments to consult with General Services to build Project Request
November 17, 2023	Last Day for Departments to Submit Capital Project Requests
December 4, 2023	Initial Capital Review Team Meeting for FY25 Requests
December 18, 2023	Department Presentations of Requests to Capital Review Team
January 8-18, 2024	Capital Review Team Recommendation Meetings
February 22, 2024	Recommendations Made to County Manager

Discussion of FY25 Process and Selection

Capital Project Requests were submitted in November 2023 with 33 projects asking for a start date in FY25, 14 projects requesting to begin in FY26, six in FY27, one in FY28, and one in FY29. The list of submitted FY25 projects is located in Appendix V.

The Capital Review Team recommended fourteen projects to the County Manager for inclusion in the FY25 budget. On initial review, the County Manager decided to add two additional projects back for inclusion in the FY25 budget for a total of sixteen projects:

Department	Project
Economic Development	Ferry Road - Transportation
Emergency Services	EMS Local Base - Design EMS Regional Base - Land & Design Shelter Resiliency Generator Project
General Services	Comprehensive Facility Assessment Renovation & Repair New Parks and Recreation Facility - Design 205 College St. Renovation & Repair Countywide Roofing and Parking Deck Repair
Information Technology	PSIP Core Systems Replacement
Planning	50-52 Coxe Ave. Affordable Housing Loan
Recreation Services	Enka Recreation Destination - Phase II
Sheriff's Office	Detention Center Dryer Installation Detention Center Facility Assessment Renovation & Repair
Sustainability	Electric Vehicle Charging Infrastructure

A parallel process exists for Information Technology (IT) projects above \$5,000. All IT project requests were evaluated by the IT Governance Committee (ITGC) comprised of ten members from the County Management Team. The ITGC scored each project based upon the criteria of Strategic Alignment, Internal Efficiency, Operational Necessity, Program Effectiveness, Cost-Effectiveness, and Chance of Success.

Items approved for the FY25 budget were as follows:

Department	Project
Community and Public Engagement	Content Management System (Website)
Emergency Services	EMS Inventory Management
Legal and Risk	Enterprise Risk Management
Sustainability	Energy Manager Replacement
Finance	Cobblestone Digital Signature Cobblestone Collaboration

Development of Solid Waste CIP

Last year, the Solid Waste Director worked with the Budget Department to develop a long-term CIP.

Projects approved for the FY25 cycle were:

- Transfer Station Convenience Site Expansion
- Transfer Station Truck
- C&D Phase 8 Design and Permitting

This CIP reflects estimated debt payments per year as opposed to total expenditures per project in the first year.

Comprehensive Facilities Assessment

The County contracted in FY21 for a comprehensive study of our County facilities to plan for and reduce maintenance costs, avoid leasing costs, and find the best use of space for providing customer service. This has yielded a 15-year plan for upgrading facilities and moving departments to where they can most effectively deliver services and make the best use of our buildings. General Services has submitted future year placeholders for annual capital projects related to Facility Renovation and Library Renovation based on the plan yielded by the assessment. More information is available in Appendix VI.

FY25 Project Descriptions

FY25 Ferry Road - Transportation (Economic Development) – This project is to design and construct transportation infrastructure to access the County-owned Ferry Road site, which is the location of the County’s Ferry Road Mixed Income Housing project. This project features 650 units of housing (55% affordable) while conserving 60% of the site and creating public recreation opportunities. The transportation infrastructure will be used by the public and managed by NCDOT. Transportation infrastructure includes: 0.5 miles of new access road with curb, gutter, and sidewalks, replacement of bridge/culvert on Dry Ferry Road, expansion of Ferry Roadway, and a new signal at Brevard and Dry Ferry Road.

FY25 EMS Local Base - Design (Emergency Services) – This project is to design an EMS local station, likely to be sited in the western area of the county, to reduce gaps in response times and improve service delivery.

FY25 EMS Regional Base - Land & Design (Emergency Services) – This project is to identify and procure land as well as design an EMS regional station to reduce gaps in response times and improve service delivery. The regional base would house a minimum of two EMS

units, one Assistant Supervisor, and one Community Paramedic allowing for peak demand EMS units. The recommendation of the EMS Assessment is to construct regional stations in each of the four regions of the County to allow for a manageable span of control across the County.

FY25 Shelter Resiliency Generator Project (Emergency Services) - This project is the first of a four-year plan to install backup generators at strategic emergency shelter locations throughout the county. There are currently no emergency shelter locations in the county equipped with backup power. During an emergency event involving widespread power outages this puts a significant number of residents at risk. At the end of the four-year project there will be shelter locations in the north, south, east and west portions of the County that are equipped with backup power to provide resilient emergency shelter capability throughout the County.

FY25 Comprehensive Facility Assessment Renovation & Repair (General Services) - This project relates to addressing repair, maintenance, and renovation items identified during the Comprehensive Facility Assessment completed by CPL Architecture. For FY25, this primarily consists of HVAC upgrades at the Interchange building as well as water line weatherizing at Chales D. Owen Park.

FY25 205 College St. Renovation (General Services) - Several repair, maintenance, and renovation items identified during the Comprehensive Facility Assessment mentioned above were located at the 205 College St. building. Therefore, these items were broken out as a separate project from the rest of the FY25 Comprehensive Facility Assessment items due to the size and scope of the work required specifically at this building. This work includes refurbishing interior ceilings, walls, flooring, installing a fire sprinkler system, and replacing air conditioning units and the furnace serving the basement.

FY25 Countywide Roofing and Parking Deck Repair (General Services) - Several other repair, maintenance, and renovation items identified during the Comprehensive Facility Assessment mentioned above were bundled as a separate project given similarity of tasks involved. This work includes repair and replacement of multiple roofs across County buildings that have reached end of life, lightning rod installation at two parking decks, and other repairs needed at the 356 Biltmore Avenue parking deck.

FY25 New Parks and Recreation Facility - Design (General Services) - This project, which was also identified during the Comprehensive Facility Assessment mentioned above, is to design a new facility for the Recreation Services department at the Buncombe County Sports Park on the site of the existing Recreation Services Grounds Garage. The estimated cost assumes a 4,000 square foot facility.

FY25 PSIP Core Systems Replacement (Information Technology) - The current suite of core public safety systems, which are critical to enhancing public safety, are no longer being enhanced and will be sunset in the future by the current vendor. The current solution is also on an outdated technology foundation which limits its usability in the field. This project is to select new systems to replace existing functionality and provide desired new functionality.

FY25 50-52 Coxe Ave. Affordable Housing Loan (Planning) - This project is anticipated to support the creation of an estimated 120 affordable residential units located at 50-52 Coxe Avenue (1.47-acre site). The County's estimated investment (a loan) of \$7.4M is anticipated to allow an RFP selected project to leverage 4% low-income housing credits (LIHTC) to fund and traditional bank financing to support the balance of the project costs. The County

has contracted with UNC School of Government's Development Finance Initiative (DFI) to conduct the community engagement process and manage the pre-development processes to ensure the project reflects the guiding public interests unique to the site.

FY25 Enka Recreation Destination – Phase II (Recreation Services) – The Enka Recreation Destination establishes a dynamic, recreation, sports, and greenway destination. Enka merges tournament quality baseball and soccer fields with an extended greenway network and community recreation amenities. Phase I is largely complete, and Phase II will create additional recreational amenities at the Buncombe County Sports Park for public use which will improve the quality of life for Western North Carolina residents and provides connectivity between Buncombe County Sports Park (BCSP), Bob Lewis Ball Fields, Enka Intermediate School, and Enka Commerce Park. Phase II components include: four turfed fields, three lighted fields, an inclusive playground, a park pavilion with lighting, a park ranger office and contact station with a restroom, and an accessible walking trail.

FY25 Detention Center Dryer Installation (Sheriff's Office) - This project is for the removal of the existing laundry dryers at the Detention Center as well as for the installation of four new dryers including the necessary construction on the building needed to complete the installation.

FY25 Detention Center Facility Assessment Renovation & Repair (Sheriff's Office) - This project relates to addressing repair, maintenance, and renovation items identified during the Detention Center Facility Assessment completed by CPL Architecture. This primarily consists of replacing or repairing roofing, replacing or repairing tile flooring, as well as updating the fire alarm system.

FY25 Electric Vehicle Charging Infrastructure (Sustainability) – With the 35 Woodfin building becoming a primary hub for forward facing departments, the College St. parking garage will become a depot for County vehicles for multiple departments. As such, it is imperative that the County be proactive in planning for and installing the necessary infrastructure to accommodate these departments as their fleets transition to EVs. Significant electrical upgrades, in addition to the chargers themselves, are required to meet the future needs of EVs in the fleet. This project will make ready the parking deck for the current and future needs of many departments.

Impacts on Operating Budget

During the project submission process, project submitters are asked to estimate operating costs for additional personnel, utilities, maintenance, and/or other operating costs related to their submission. Of the projects identified for inclusion in FY25, the following operating impacts were identified – see table below along with the following descriptions for individual projects:

Project Name	Annual Operating Impact
Ferry Road - Transportation	Minimal (Maintenance by NCDOT)
EMS Local Base - Design	\$1,623,000 in Costs (New Facility) <ul style="list-style-type: none"> • \$19,000 (Utilities) • \$19,000 (Maintenance) • \$1,339,000 (Staffing) • \$246,000 (Vehicles – Year 1)
EMS Regional Base – Land & Design	\$1,716,000 in Costs (New Facility)

	<ul style="list-style-type: none"> • \$28,000 (Utilities) • \$103,000 (Maintenance) • \$1,339,000 (Staffing) • \$246,000 (Vehicles - Year 1)
Shelter Resiliency Generator Project	\$25,716 in Costs <ul style="list-style-type: none"> • \$4,800 (Maintenance) • \$20,916 (Fuel)
Comprehensive Facility Assessment Renovation	\$1,000 in Savings (Utilities)
205 College St. Renovation	\$10,000 in Costs <ul style="list-style-type: none"> • \$5,000 (Utilities) • \$5,000 (Maintenance)
Countywide Roofing and Parking Deck Repair	Minimal (Repair of Existing Assets)
New Parks and Recreation Facility - Design	\$80,000 in Costs (New Facility) <ul style="list-style-type: none"> • \$10,000 (Utilities) • \$20,000 (Maintenance) • \$50,000 (Staffing)
PSIP Core Systems Replacement	\$800,000 in Costs (New IT Solution) <ul style="list-style-type: none"> • \$150,000 (Staffing) • \$650,000 (Maintenance)
50-52 Coxe Ave. Affordable Housing Loan	Minimal (Fits into Existing Programming)
Enka Recreation Destination - Phase II	\$20,000 (Maintenance)
Detention Center Dryer Installation	Minimal (Replacement of Existing Assets)
Detention Center Facility Assessment Reno.	Minimal (Renovation of Existing Assets)
Electric Vehicle Charging Infrastructure	\$5,000 in Savings (Utilities)

FY25 Ferry Road - Transportation (Economic Development) – The Ferry Road – Transportation project is anticipated to result in minimal additional operating costs as the transportation infrastructure, once constructed, will be maintained and managed by NCDOT.

FY25 EMS Local Base - Design (Emergency Services) – This project, once the facility is built out and fully operational, is anticipated to result in an initial annual operating impact of around \$1.62M in costs, including \$1,339,000 in staffing costs, \$19,000 in utilities costs, \$19,000 in maintenance costs, and \$246,000 for ambulances. Staffing, utilities, and maintenance costs are anticipated to be ongoing, while ambulance purchases will only need to occur according to replacement schedules.

FY25 EMS Regional Base - Land & Design (Emergency Services) – This project, once the facility is built out and fully operational, is anticipated to result in an initial annual operating impact of around \$1.72M in costs, including \$1,339,000 in staffing costs, \$28,000 in utilities costs, \$103,000 in maintenance costs, and \$246,000 for ambulances. Staffing, utilities, and maintenance costs are anticipated to be ongoing, while ambulance purchases will only need to occur according to replacement schedules.

FY25 Shelter Resiliency Generator Project (Emergency Services) - This project, at completion after four years, is anticipated to result in an annual operating impact of around \$26,000 in costs stemming from around \$4,800 in maintenance costs and \$20,916 in fuel costs for weekly generator testing.

FY25 Comprehensive Facility Assessment Renovation & Repair (General Services) - This project is anticipated to result in around \$1,000 in annual utilities cost savings. This is primarily driven by efficiencies realized from upgrading air conditioning units and weatherizing a water line.

FY25 205 College St. Renovation (General Services) - This project is anticipated to result in an annual operating impact of around \$10,000 in costs, including \$5,000 in utilities costs and \$5,000 in maintenance costs. This is primarily driven by the additional costs related to the installation of a fire sprinkler system for the 205 College St. building.

FY25 Countywide Roofing and Parking Deck Repair (General Services) - This project is not anticipated to result in additional operational costs. This project mainly consists of repair and replacement of multiple roofs across County buildings that have reached end of life, lightning rod installation at two parking decks, and other repairs needed at the 356 Biltmore Ave. parking deck. As such, operating impacts are anticipated to be minimal.

FY25 New Parks and Recreation Facility - Design (General Services) - This project, once the facility is built out and fully operational, is anticipated to result in an annual operating impact of around \$80,000 in costs, including \$50,000 in staffing costs, \$10,000 in utilities costs, and \$20,000 in maintenance costs.

FY25 PSIP Core Systems Replacement (Information Technology) - This project, once the new system is operational, is anticipated to result in an annual operating impact of around \$800,000 in costs, including \$150,000 in staffing costs as well as \$650,000 in maintenance costs.

FY25 50-52 Coxe Ave. Affordable Housing Loan (Planning) - This project is not anticipated to result in additional operational costs. This project is to manage the process for providing and servicing a loan to an affordable housing developer to support the creation of an affordable housing development on the 50-52 Coxe Ave. site. The County already manages an affordable housing program and therefore has existing capacity and programming to support this project without requiring additional operating costs.

FY25 Enka Recreation Destination - Phase II (Recreation Services) - This project, once the various amenities are built out and operational, is anticipated to result in an annual operating impact of around \$20,000 in maintenance costs. It should be noted there is overlap with the additional operating costs for New Parks and Recreation Facility project above, primarily around the staffing which will help support the new amenities developed in this project but will be housed in the new parks and recreation facility.

FY25 Detention Center Dryer Installation (Sheriff's Office) - This project is not anticipated to result in additional operational costs. This project consists of replacing and installing laundry equipment at the Detention Center. As such, operating impacts are anticipated to be minimal.

FY25 Detention Center Facility Assessment Renovation & Repair (Sheriff's Office) - This project is not anticipated to result in additional operational costs. This project primarily consists of replacing and repairing roofing and tile flooring, as well as updating the fire

alarm system at the Detention Center. As such, operating impacts are anticipated to be minimal.

FY25 Electric Vehicle Charging Infrastructure (Sustainability) – This project is anticipated to result in around \$5,000 in annual utilities cost savings. This is primarily driven by efficiencies realized from supporting the County’s transition towards a larger electric vehicle fleet.

The Budget Department works closely with departments during the budget cycle to ensure that operating costs are identified and more reasonably aligned with project submissions.

FY2025-2031 Capital Improvement Plan – Total Project Cost

Department/Project	FY25 Adopted	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	Future Planned	Funding Source
911									
FY26 164 Erwin Hills Rd. Renovation & Repair		\$17,344,991							TBD
Economic Development									
FY25 Ferry Road - Transportation	\$4,900,000	\$5,100,000							TBD/ARPA
FY26 Ferry Road - Recreation		\$6,000,000							TBD
Elections									
Voting System Replacement		\$781,350							TBD
Emergency Services									
FY25 EMS Local Base - Design	\$750,000	\$11,099,000							Debt
FY25 EMS Regional Base - Land & Design	\$1,760,000	\$16,525,253							Debt
FY25 Shelter Resiliency Generator Project	\$2,301,000	\$767,194	\$839,435	\$913,799					Debt
FY27 EMS Regional Base 3 & 4 - Land			\$1,990,000						Debt
FY28 EMS EOC/Administration Center				\$37,623,670					Debt
FY28 EMS Regional Base 3				\$17,333,708					Debt
FY29 EMS Regional Base 4					\$18,638,611				Debt
General Services									
Comprehensive Facility Assessment Renovation & Repair	\$251,683	\$2,835,439	\$1,290,198	\$14,733,100		\$3,180,588	\$6,286,202	\$43,043,163	Pay-Go
FY25 New Parks and Recreation Facility - Design	\$217,084	\$2,018,973							Debt
FY25 205 College St. Renovation & Repair	\$1,231,217								Debt
FY25 Countywide Roofing and Parking Deck Repair	\$2,476,365								Debt
Community Center Assessment Repair		\$632,078	\$111,500	\$575,368				\$7,000,000	TBD
Library Facility Assessment Renovation & Repair		\$1,306,963	\$836,598	\$760,545	\$21,098,560	\$6,564,727	\$1,534,704	\$55,204,269	TBD
FY26 New Storage Facility - Construction		\$43,290,000							Debt
FY30 49 Mt. Carmel Rd. New Facility						\$13,597,929			Debt
FY30 Interchange Building Renovation & Repair						\$52,023,241			Debt
West Asheville County Multi-Functional Building								\$49,095,309	Debt
Governing Body									
I-26 Infrastructure Project - Multimodal Design Elements								\$1,000,000	TBD
Health and Human Services									
FY26 40 Coxe ADA Main Floor Bathroom Upgrade		\$188,711							Pay-Go
FY26 40 Coxe Main Lobby Security Enhancements		\$435,919							Pay-Go
FY27 40 Coxe Veteran Services Renovation			\$332,310						Pay-Go
FY28 40 Coxe DSS Legal Offices				\$239,263					Pay-Go
Information Technology									
FY25 PSIP Core Systems Replacement	\$10,000,000								Debt

Department/Project	FY25 Adopted	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	Future Planned	Funding Source
Planning									
FY25 50-52 Coxe Ave. Affordable Housing Loan	\$7,828,000								TBD/GO Bond
FY27 26-46 Valley St. Affordable Housing Loan			\$8,056,000						TBD/GO Bond
180 Erwin Hills Rd. Affordable Housing Loan								\$7,416,000	TBD/GO Bond
Recreation Services									
FY25 Enka Recreation Destination - Phase II	\$450,000	\$1,097,173	\$1,097,173	\$1,097,173					Pay-Go
FY26 Lake Julian Bathroom Replacement - Fisherman's Trail		\$693,796							TBD
FY26 North Buncombe Concession/Restroom Replacement		\$693,796							TBD
FY26 Glen Bridge River Park Boat Launch Replacement		\$136,365							TBD
FY26 Lake Julian Boat Ramp Replacement & Fishing Dock		\$307,643							TBD
FY26 Owen Park Renovation		\$5,500,000							TBD
Parks and Recreation Master Plan Projects Placeholder		\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000				TBD
FY27 Big Ivy Playground			\$632,954						TBD
FY27 Lake Julian Boathouse Replacement w/ Restrooms			\$748,745						TBD
FY27 Hominy Creek Riverpark Boat Launch Replacement			\$136,365						TBD
FY27 Lake Julian Restroom and Storage Facility			\$748,745						TBD
FY28 Lake Julian Shelter Replacement - Marina Shelter				\$133,650					TBD
FY28 North Buncombe Ballfields Renovation				\$2,883,672					TBD
FY28 Deaverview Mountain Design				\$1,200,000					TBD
FY28 Karpen Fields - Drainage and Walking Trail				\$127,534					TBD
FY28 Lake Julian Shelter 1 Replacement				\$133,650					TBD
FY29 Owen Park Shelter Replacement					\$760,800				TBD
FY29 Hominy Valley Ballfields Renovation					\$3,121,872				TBD
FY29 Lake Julian Shelter 2 Replacement					\$356,400				TBD
FY29 Enka Recreation Destination - Phase III Placeholder					\$2,411,775				TBD
Sheriff's Office									
FY25 Detention Center Dryer Installation	\$300,000								Pay-Go
Detention Center Facility Assessment Renovation & Repair	\$1,852,576	\$224,340	\$302,342	\$3,700,491	\$576,615	\$826,678	\$129,170	\$6,930,199	Debt
Detention Center Interior Painting								\$489,650	TBD
BCSO 4th Floor Flooring								\$440,000	TBD
Sustainability									
FY25 Electric Vehicle Charging Infrastructure	\$425,930	\$423,000							Debt
FY26 Energy Storage Systems for County Facilities		\$209,000							TBD
Solar Panel Installation Placeholder		\$400,000	\$400,000	\$400,000					TBD
TOTAL	\$34,743,856	\$119,010,984	\$18,522,365	\$82,855,623	\$47,964,633	\$76,193,163	\$7,950,076	\$170,618,590	
Subtotal - Pay-Go	\$1,001,683	\$1,721,803	\$1,429,483	\$1,336,436	\$0	\$0	\$0	\$0	
Subtotal - Debt	\$21,014,172	\$74,123,420	\$2,829,435	\$55,871,177	\$18,638,611	\$65,621,170	\$0	\$49,095,309	
Subtotal - Other/TBD	\$12,728,000	\$43,165,761	\$14,263,447	\$25,648,010	\$29,326,022	\$10,571,993	\$7,950,076	\$121,523,281	

Note: Funding sources for ongoing projects such as the Comprehensive Facility Assessment Renovation & Repair project may be categorized as Other/TBD in years beyond FY25 given changes in programmed tasks year to year, which may impact eligibility for various funding sources.

FY2025-2031 Capital Improvement Plan – Estimated Debt Service

Department & Project	Total Project Cost	FY25	FY26	FY27	FY28	FY29	FY30	FY31	Pay-Go/Debt
911 Operations									
FY26 164 Erwin Hills Rd. Renovation & Repair	\$17,344,991				\$1,994,674	\$1,691,137	\$1,606,580	\$1,564,301	Debt
Economic Development									
FY25 Ferry Road - Transportation	\$10,000,000	\$4,900,000	\$5,100,000						Other
FY26 Ferry Road - Recreation	\$6,000,000		\$6,000,000						Other
Elections									
FY26 Voting System Replacement	\$781,350		\$781,350						TBD
Emergency Services									
FY25 EMS Local Base - Design	\$750,000			\$86,250	\$73,125	\$69,469	\$79,781	\$77,625	Debt
FY26 EMS Local Base - Construction	\$11,099,000				\$1,276,385	\$1,082,153	\$1,028,045	\$1,000,991	Debt
FY25 EMS Regional Base - Land & Design	\$1,760,000			\$202,400	\$171,600	\$163,020	\$187,220	\$182,160	Debt
FY26 EMS Regional Base - Construction	\$16,525,253				\$1,900,404	\$1,611,212	\$1,530,652	\$1,490,371	Debt
FY25 Shelter Resiliency Generator Project	\$2,301,000			\$264,615	\$224,348	\$213,130	\$244,769	\$238,154	Debt
FY26 Shelter Resiliency Generator Project	\$767,194				\$88,227	\$74,801	\$71,061	\$69,191	Debt
FY27 Shelter Resiliency Generator Project	\$839,435					\$96,535	\$81,845	\$77,753	Debt
FY28 Shelter Resiliency Generator Project	\$913,799						\$105,087	\$89,095	Debt
FY27 EMS Regional Base 3 & 4 - Land	\$1,990,000					\$228,850	\$194,025	\$184,324	Debt
FY28 EMS EOC/Administration Center	\$37,623,670						\$4,326,722	\$3,668,308	Debt
FY28 EMS Regional Base 3	\$17,333,708						\$1,993,376	\$1,690,037	Debt
FY29 EMS Regional Base 4	\$18,638,611							\$1,863,861	Debt
General Services									
Comprehensive Facility Assessment Projects									
FY25 Renovation & Repair	\$251,683	\$251,683							Pay-Go
FY25 205 College St. Renovation & Repair	\$1,231,217			\$141,590	\$120,044	\$114,041	\$130,971	\$127,431	Debt
FY25 New Parks and Recreation Facility - Design	\$217,084			\$24,965	\$21,166	\$20,107	\$23,092	\$22,468	Debt
FY26 New Parks and Recreation Facility - Construction	\$2,018,973				\$232,182	\$196,850	\$187,007	\$182,086	Debt
FY25 Countywide Roofing and Parking Deck Repair	\$2,476,365			\$284,782	\$241,446	\$229,373	\$263,423	\$256,304	Debt
FY26 Renovation & Repair	\$2,835,439				\$326,075	\$276,455	\$262,633	\$255,721	TBD
FY27 Renovation & Repair	\$1,290,198					\$148,373	\$125,794	\$119,505	TBD
FY28 Renovation & Repair	\$14,733,100						\$1,694,307	\$1,436,477	TBD
FY30 49 Mt. Carmel Rd. New Facility	\$14,592,359							\$1,459,236	Debt
FY30 Interchange Building Renovation & Repair	\$52,023,241							\$5,202,324	Debt
FY30 Renovation & Repair	\$3,180,588								Debt
FY31 Renovation & Repair	\$6,286,202								Debt
Future Renovation & Repair	\$43,043,163								TBD
Library Facility Assessment Projects									
FY26 Library Renovation & Repair	\$1,306,963				\$150,301	\$127,429	\$121,057	\$117,872	TBD
FY27 Library Renovation & Repair	\$836,598			\$836,598					TBD
FY28 Library Renovation & Repair	\$760,545				\$760,545				TBD
FY29 Library Renovation & Repair	\$21,098,560							\$2,109,856	Debt
FY30 Library Renovation & Repair	\$6,564,727								Debt
FY31 Library Renovation & Repair	\$1,534,704								Debt
Future Library Renovation & Repair	\$55,204,269								TBD
Other Projects									
FY26 New Storage Facility - Construction	\$43,290,000				\$4,978,350	\$4,220,775	\$4,009,736	\$3,904,217	Debt
FY26 Community Center Renovation & Repair	\$632,078		\$632,078						TBD
FY27 Community Center Renovation & Repair	\$1,115,000					\$128,225	\$108,713	\$103,277	Debt
FY28 Community Center Renovation & Repair	\$575,368				\$575,368				TBD
Future Community Center Renovation & Repair	\$7,000,000								Debt
Future West Asheville County Multi-Functional Building	\$49,096,900								Debt

Department & Project	Total Project Cost	FY25	FY26	FY27	FY28	FY29	FY30	FY31	Pay-Go/Debt
Governing Body									
Future I-26 Infrastructure Project - Multimodal Design Elements	\$1,000,000								TBD
Health and Human Services									
FY26 40 Coxe ADA Main Floor Bathroom Upgrade	\$188,711		\$188,711						Pay-Go
FY26 40 Coxe Main Lobby Security Enhancements	\$435,919		\$435,919						Pay-Go
FY27 40 Coxe Veteran Services Renovation	\$332,310			\$332,310					Pay-Go
FY28 40 Coxe DSS Legal Offices	\$239,263				\$239,263				Pay-Go
Information Technology									
FY25 Public Safety Interoperability Systems Replacement	\$10,000,000			\$1,150,000	\$975,000	\$926,250	\$1,063,750	\$1,035,000	Debt
Planning									
FY25 50-52 Coxe Ave. Affordable Housing Loan	\$7,828,000	\$7,828,000							Other
FY27 26-46 Valley St. Affordable Housing Loan	\$8,056,000			\$8,056,000					TBD
Future 180 Erwin Hills Rd. Affordable Housing Loan	\$7,416,000								TBD
Recreation Services									
FY25 Enka Recreation Destination - Phase II	\$450,000	\$450,000							Pay-Go
FY26 Enka Recreation Destination - Phase II	\$1,097,173		\$1,097,173						Pay-Go
FY27 Enka Recreation Destination - Phase II	\$1,097,173			\$1,097,173					Pay-Go
FY28 Enka Recreation Destination - Phase II	\$1,097,173				\$1,097,173				Pay-Go
FY26 Lake Julian Bathroom Replacement - Fisherman's Trail	\$693,796		\$693,796						TBD
FY26 North Buncombe Concession/Restroom Replacement	\$693,796		\$693,796						TBD
FY26 Glen Bridge River Park Boat Launch Replacement	\$136,365		\$136,365						TBD
FY26 Lake Julian Boat Ramp Replacement & Fishing Dock	\$307,643		\$307,643						TBD
FY26 Owen Park Renovation	\$5,500,000				\$632,500	\$536,250	\$509,438	\$496,031	Debt
FY26 Parks and Recreation Master Plan Projects Placeholder	\$1,000,000				\$115,000	\$97,500	\$92,625	\$90,188	Debt
FY27 Parks and Recreation Master Plan Projects Placeholder	\$1,000,000					\$115,000	\$97,500	\$92,625	Debt
FY28 Parks and Recreation Master Plan Projects Placeholder	\$1,000,000						\$115,000	\$97,500	Debt
FY29 Parks and Recreation Master Plan Projects Placeholder	\$1,000,000							\$100,000	Debt
FY27 Big Ivy Playground	\$632,954			\$632,954					TBD
FY27 Lake Julian Boathouse Replacement w/ Restrooms	\$748,745			\$748,745					TBD
FY27 Hominy Creek Riverpark Boat Launch Replacement	\$136,365			\$136,365					TBD
FY27 Lake Julian Restroom and Storage Facility	\$748,745			\$748,745					TBD
FY28 Lake Julian Shelter Replacement - Marina Shelter	\$133,650				\$133,650				TBD
FY28 North Buncombe Ballfields Renovation	\$2,883,672						\$331,622	\$281,158	Debt
FY28 Deaverview Mountain Design	\$1,200,000						\$138,000	\$117,000	Debt
FY28 Karpen Fields - Drainage and Walking Trail	\$127,534				\$127,534				TBD
FY28 Lake Julian Shelter 1 Replacement	\$133,650				\$133,650				TBD
FY29 Owen Park Shelter Replacement	\$760,800					\$760,800			TBD
FY29 Hominy Valley Ballfields Renovation	\$3,121,872							\$312,187	Debt
FY29 Lake Julian Shelter 2 Replacement	\$356,400					\$356,400			TBD
FY29 Enka Recreation Destination - Phase III Placeholder	\$2,411,775					\$2,411,775			TBD
Sheriff's Office									
FY25 Detention Center Dryer Installation	\$300,000	\$300,000							Pay-Go
FY25 Detention Center Facility Assessment Renovation & Repair	\$1,852,576			\$213,046	\$180,626	\$171,595	\$197,068	\$191,742	Debt
FY26 Detention Center Facility Assessment Renovation & Repair	\$224,340		\$224,340						TBD
FY27 Detention Center Facility Assessment Renovation & Repair	\$302,342			\$302,342					TBD
FY28 Detention Center Facility Assessment Renovation & Repair	\$3,700,491						\$425,556	\$360,798	Debt
FY29 Detention Center Facility Assessment Renovation & Repair	\$576,615					\$576,615			TBD
FY30 Detention Center Facility Assessment Renovation & Repair	\$826,678						\$826,678		TBD
FY31 Detention Center Facility Assessment Renovation & Repair	\$129,170							\$129,170	TBD
Future Detention Center Facility Assessment Renovation & Repair	\$6,930,199								Debt
Detention Center Interior Painting	\$489,650								TBD
BCSO 4th Floor Flooring	\$440,000								TBD

Department & Project	Total Project Cost	FY25	FY26	FY27	FY28	FY29	FY30	FY31	Pay-Go/Debt
Sustainability									
FY25 Electric Vehicle Charging Infrastructure	\$425,930			\$48,982	\$41,528	\$39,452	\$45,308	\$44,084	Debt
FY26 Electric Vehicle Charging Infrastructure	\$423,000				\$48,645	\$41,243	\$39,180	\$38,149	Debt
FY26 Energy Storage Systems for County Facilities	\$209,000		\$209,000						TBD
FY26 Solar Installation Placeholder	\$400,000		\$400,000						TBD
FY27 Solar Installation Placeholder	\$400,000			\$400,000					TBD
FY28 Solar Installation Placeholder	\$400,000				\$400,000				TBD
Existing Debt Service									
Existing Debt Service Obligations		\$21,528,874	\$19,915,383	\$19,357,826	\$18,642,694	\$18,117,212	\$16,562,419	\$13,790,379	Debt
Total	\$559,858,810	\$35,258,557	\$36,815,554	\$35,065,687	\$35,901,502	\$34,842,027	\$38,820,041	\$44,668,955	
Debt Service		\$21,528,874	\$19,915,383	\$21,774,455	\$31,957,943	\$30,184,180	\$35,789,572	\$42,610,210	
Pay-Go		\$1,001,683	\$1,721,803	\$1,429,483	\$1,336,436	\$0	\$0	\$0	
Other		\$12,728,000	\$11,100,000	\$0	\$0	\$0	\$0	\$0	
TBD		\$0	\$4,078,368	\$11,861,749	\$2,607,123	\$4,657,847	\$3,030,469	\$2,058,745	
New Project Costs by Department									
911 Operations	\$17,344,991	\$0	\$0	\$0	\$1,994,674	\$1,691,137	\$1,606,580	\$1,564,301	
Economic Development	\$16,000,000	\$4,900,000	\$11,100,000	\$0	\$0	\$0	\$0	\$0	
Elections	\$781,350	\$0	\$781,350	\$0	\$0	\$0	\$0	\$0	
Emergency Services	\$110,541,670	\$0	\$0	\$553,265	\$3,734,089	\$3,539,170	\$9,842,583	\$10,631,869	
General Services	\$333,195,324	\$251,683	\$632,078	\$1,287,935	\$7,405,476	\$5,461,629	\$6,926,733	\$15,296,774	
Governing Body	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Health and Human Services	\$1,196,203	\$0	\$624,630	\$332,310	\$239,263	\$0	\$0	\$0	
Information Technology	\$10,000,000	\$0	\$0	\$1,150,000	\$975,000	\$926,250	\$1,063,750	\$1,035,000	
Planning	\$23,300,000	\$7,828,000	\$0	\$8,056,000	\$0	\$0	\$0	\$0	
Recreation Services	\$28,469,281	\$450,000	\$2,928,773	\$3,363,982	\$2,239,507	\$4,277,725	\$1,284,185	\$1,586,689	
Sheriff's Office	\$15,772,061	\$300,000	\$224,340	\$515,388	\$180,626	\$748,210	\$1,449,302	\$681,709	
Sustainability	\$2,257,930	\$0	\$609,000	\$448,982	\$490,173	\$80,694	\$84,489	\$82,233	
Total		\$13,729,683	\$16,900,171	\$15,707,862	\$17,258,808	\$16,724,815	\$22,257,622	\$30,878,576	

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.

FY2025-2031 Solid Waste Enterprise Fund Capital Improvement Plan

Project Name	Category	FY25 Adopted	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	Future FY Planned	Funding Source
Landfill Engineering Cell 7 MSW/C&D Landfill Expansion	Construction	\$2,817,357	\$2,817,814	\$2,817,103	\$2,817,194					Debt
FY25 Transfer Station Convenience Site Expansion	Planning/Engineering/Design	\$150,000	\$300,000							Pay-Go
FY25 Transfer Station Truck	Equipment	\$190,000								Pay-Go
FY25 C&D Phase 8 Design and Permitting	Planning/Engineering/Design	\$250,000								Debt
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
New Walking Floor Trailers (2 @ \$100K) - Replacement Process	Equipment			\$200,000	\$200,000					Pay-Go
Paving Overlay	Planning/Engineering/Design				\$250,000					Pay-Go
2021 Freightliner 122SD	Equipment				\$180,000					Pay-Go
Landfill Gas Collection System Expansion/Improvement	Construction		\$1,200,000							TBD
D6N Tractor-Grading/Expansion	Equipment						\$350,000			Pay-Go
CAT 336F - Excavator	Equipment							\$377,604		Pay-Go
2017 Caterpillar 320FL Trackhoe	Equipment							\$293,873		Pay-Go
Landfill Phase 8 C&D/MSW	Construction					\$3,100,000	\$3,000,000	\$2,900,000	\$8,100,000	Debt
Solid Waste Capital Projects TOTAL		\$3,407,357	\$4,846,814	\$3,133,103	\$3,559,194	\$3,208,000	\$3,454,000	\$3,571,477	\$8,100,000	
Subtotal - Pay-Go		\$340,000	\$709,000	\$200,000	\$630,000	\$0	\$350,000	\$671,477	\$0	
Subtotal - Debt		\$3,067,357	\$2,937,814	\$2,933,103	\$2,929,194	\$3,208,000	\$3,104,000	\$2,900,000	\$8,100,000	
Subtotal - Other/TBD		\$0	\$1,200,000	\$0	\$0	\$0	\$0	\$0	\$0	

FY2025 Information Technology Projects (General Fund)

Department/Project	FY25	Funding Source
Community and Public Engagement		
Content Management System (Website)	\$225,000	General Fund
Emergency Services		
EMS Inventory Management	\$11,000	General Fund
Legal and Risk		
Enterprise Risk Management	\$41,000	General Fund
Sustainability		
Energy Manager Replacement	\$3,000	General Fund
Finance		
Cobblestone Digital Signature	\$8,000	General Fund
Cobblestone Collaboration	\$15,000	
ITGC Projects Total	\$303,000	

Existing Projects [Buncombe County]

Project summaries for projects approved by the Board and either in progress or yet to be started will be found in the following pages. These are projects actively managed by Buncombe County and do not include Capital Projects that are funded by passthrough dollars with no active project management responsibility for the County. (Such projects include Buncombe County Schools projects and Lottery-funded projects.)

Projects are listed in order by Fund and alphabetically by Project Name. Project information includes the Project Name, Fund, Project Manager(s), and description, as well as the total budget and the percentage of the budget expended through August 14, 2024. Pictures or renderings are provided where appropriate and available.

Enka Recreation Destination - Phase I

Department	Recreation Services
Fund	Grant Projects Fund (Fund 327)
Description	Sports Park Improvements and Expansion Bob Lewis Ballpark Improvements Enka Heritage Trail Details – 3 Synthetic Turf Fields and Lighting, Field Lighting/Bob Lewis Park, Dog Park and Picnic Pavilion with Restrooms, 2 Miles of Greenway.
<i>Project Manager</i>	Adam Zinke, Allison Dains, Robert Brown, Ronald Lunsford, Thomas Gull
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2022
<i>Budget</i>	\$13,484,226
<i>% Budget Used</i>	60%



Enka Recreation Destination – Phase II

Department	Recreation Services
Fund	Grant Projects Fund (Fund 327)
Description	The Enka Recreation Destination establishes a dynamic, recreation, sports, and greenway destination. Enka merges tournament quality baseball and soccer fields with an extended greenway network and community recreation amenities. Phase I is largely complete, and Phase II will create additional recreational amenities at the Buncombe County Sports Park for public use which will improve the quality of life for Western North Carolina residents and provides connectivity between Buncombe County Sports Park (BCSP), Bob Lewis Ball Fields, Enka Intermediate School, and Enka Commerce Park. Phase II components include: 4 turfed fields, 3 lighted fields, an inclusive playground, a park pavilion with lighting, a park ranger office and contact station with a restroom, and an accessible walking trail.
<i>Project Manager</i>	Adam Zinke, Allison Dains, Robert Brown, Ronald Lunsford, Thomas Gull
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2024
<i>Budget</i>	\$3,741,519
<i>% Budget Used</i>	0%

Stream Restoration Project

Department	Agriculture and Land Resources
Fund	Grant Projects Fund (Fund 327)
Description	Buncombe County has received two grants, a state appropriation of \$2,750,000 in ARPA funding and a state grant of \$1,008,500 for realignment and restoration of Dillingham Creek which will provide protection against erosion, allow for more efficient sediment transport, and provide resiliency to the surrounding properties during storm events. The total funding of \$3,758,500 will be budgeted in the Grants fund and used for the Stream Restoration Project.
<i>Project Manager</i>	Jennifer Harrison
<i>Project Status</i>	Not Started
<i>Start Date</i>	10/17/2023
<i>Budget</i>	\$6,589,500
<i>% Budget Used</i>	9%

FY20 Fleet and General Services Complex

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	Project will provide a new Fleet Services Complex located on County property to service and maintain the approximately four hundred vehicle County fleet. Complex will provide up-to-date facility to respond to the demand of additional vehicles added to the fleet in the past few years.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	6/18/2020
<i>Budget</i>	\$10,084,093
<i>% Budget Used</i>	98%



FY20 Grading and Paving of Old Playground at Lake Julian

Department	Recreation Services
Fund	Capital Projects Fund (Fund 341)
Description	<p>Parking is a premium at the park so when the old playground is removed, it will be graded and paved to add capacity. The location of the old playground is currently situated in an area that is adjacent to existing parking and is in an ideal location to add additional paved parking. This price will be to remove the existing playground and fencing, grade the site, pave it with asphalt, and line it for new parking spaces. Removing the old playground will eliminate hazards that and old playground made out of wood presents. When the new playground was added the need for the old one disappeared. The area that the old playground occupies is in an area that is located perfectly to convert into parking. Parking is a premium at Lake Julian Park and with the increases in visitation is in short supply. The addition of parking spaces that this project will provide are badly needed. Additionally, new parking will create opportunities for larger revenue producing events and strategic partnerships.</p>
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2019
<i>Budget</i>	\$180,000
<i>% Budget Used</i>	0%

FY20 Interchange Building

Department Fund Description

General Services

Capital Projects Fund (Fund 341)

This project is to make three major repairs to the Interchange building located at 59 Woodfin Place. First, we will be replacing all of the windows in the facility. This would include a lead paint abatement on the wood structure around the windows that would allow them to be removed. Second, we will be replacing all of the fan coil HVAC units on the first floor of the facility. Lastly, we will re-paint all exterior surfaces of the facility.

Project Manager

Robert Brown, Ronald Lunsford, Scott Metcalf

Project Status

In Progress

Start Date

7/1/2019

Budget

\$468,641

% Budget Used

4%



FY21 Broadband Projects

Department	Information Technology
Fund	Capital Projects Fund (Fund 341)
Description	Buncombe County is partnering with state and local agencies to identify internet service providers who are willing to bring service to areas of the county that lack internet access. This effort supports the following strategic goals: Educated & Capable Community: by ensuring students have access to educational resources. Vibrant Economy: by supporting businesses in need of internet resources. Resident Well-Being: by providing citizens with access to community resources and information on available services.
<i>Project Manager</i>	Vance Bell
<i>Project Status</i>	In Progress
<i>Start Date</i>	9/15/2020
<i>Budget</i>	\$200,442
<i>% Budget Used</i>	88%

FY21 Courthouse Repairs

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	Replace chilled water piping in the Courthouse
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2020
<i>Budget</i>	\$596,239
<i>% Budget Used</i>	97%

FY21 Jail Repairs

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	Shower floor replacement for multiple pods due to potential health and safety concerns. Slider/door repair and replacement to address aging equipment for required security.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2020
<i>Budget</i>	\$786,358
<i>% Budget Used</i>	11%

FY21 Solar on Public Facilities

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	The County is installing 14 solar projects on County facilities as well as overseeing contracting for 26 other solar projects on schools and community college property.
<i>Project Manager</i>	Jeremiah Leroy, Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	8/4/2020
<i>Budget</i>	\$10,592,728
<i>% Budget Used</i>	96%



FY22 Administration Building Envelope Repair

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	Repair envelope and original construction deficiencies discovered in preliminary analysis and repair of building exterior. Preliminary analysis discovered flashing was not installed or installed improperly during original construction of building.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2021
<i>Budget</i>	\$2,458,869
<i>% Budget Used</i>	11%



FY22 BAS System for Detention Center

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	The Building Automation System at the Detention Center has many components that are becoming obsolete and parts are becoming not available. This project will be to design a replacement system to modernize the BAS at that location.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2021
<i>Budget</i>	\$174,052
<i>% Budget Used</i>	0%

FY22 Lake Julian Bathroom Additions

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	This project will be to replace some restroom facilities at Lake Julian Park. The current restrooms there now are not ADA compliant and outdated. New facilities will be up to modern code and easier to maintain.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2021
<i>Budget</i>	\$674,160
<i>% Budget Used</i>	80%

FY22 Planning for Forward Facing Building

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	This project will be advanced planning to transform 35 Woodfin Street into a building for forward-facing departments. Departments will include, Permits and Inspections, Planning, Tax, Register of Deeds, etc
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2021
<i>Budget</i>	\$200,000
<i>% Budget Used</i>	97%

FY23 Electric Vehicle Charging Infrastructure

Department Fund Description

Sustainability

Capital Projects Fund (Fund 341)

This project is to install electric vehicle charging stations in various locations on public property to support the County fleet in transitioning to electric vehicles.

Project Manager

Jeremiah Leroy, Robert Brown, Ronald Lunsford, Scott Metcalf

Project Status

In Progress

Start Date

7/1/2022

Budget

\$120,000

% Budget Used

73%



FY23 EMS East Base Construction

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	The project is for the design and construction of an EMS East Base. It is expected to be approximately 12,212 square feet and it is intended to be a prototype design.
<i>Project Manager</i>	Robert Brown, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	10/26/2022
<i>Budget</i>	\$6,600,000
<i>% Budget Used</i>	14%



FY23 Facility Assessment - Renovation

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	Repair, maintenance, and renovation items identified during the Comprehensive Facility Assessment completed by CPL Architecture. Keeping our facilities in top operating condition allows citizens to receive services required while protecting County assets.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2022
<i>Budget</i>	\$4,010,000
<i>% Budget Used</i>	30%

FY23 Library Renovation

Department	Library
Fund	Capital Projects Fund (Fund 341)
Description	Repair, maintenance, and renovation items identified during the Library Facility Assessment completed by CPL Architecture. Keeping our facilities in top operating condition is a priority for our strategic focus.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2022
<i>Budget</i>	\$691,654
<i>% Budget Used</i>	0%

FY23 Recreation Services Master Plan

Department	Recreation Services
Fund	Capital Projects Fund (Fund 341)
Description	The Plan will provide an up-to-date systemwide review and analysis of The 2012 Buncombe County Greenways and Trails Master Plan. The plan will be comprehensive, equitable, sustainable, and rooted in fiscally responsible solutions that will guide departmental growth, capital improvement, and recreation programming decisions for the next 20 years.
<i>Project Manager</i>	Adam Zinke, Allison Dains, Thomas Gull
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2022
<i>Budget</i>	\$315,175
<i>% Budget Used</i>	98%

FY23 Solar on Schools & Public Buildings

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	This project is for the construction and installation of solar photovoltaic (PV) systems on school facilities throughout the County.
<i>Project Manager</i>	Jeremiah Leroy, Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2022
<i>Budget</i>	\$5,587,850
<i>% Budget Used</i>	26%

FY23 West Asheville EMS Base Design

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	<p>To establish a project to explore potential siting and construction of a EMS Base in West Asheville. The project will initially consist of the following scope: 1) Conduct a feasibility study of the 4.77 acre Asheville Primary School site with associated reviews of the Hall Fletcher Elementary School site and the Montford/ William Randolph school building to determine the best use opportunities for the site's to accommodate both Asheville City Schools and Buncombe County Priorities. The West Asheville EMS, being one of the Buncombe County Priorities. 2) Review in the study for the viability of a temporary mobile EMS base on the Asheville Primary School site. The total cost of this project is \$650,000, including \$49,000 for the feasibility study, \$190,800 for the Temp EMS Base designer fees and \$410,200 for the temporary EMS base estimated construction cost. General Services requested to reallocate \$650,000 from the existing FY23 EMS Base Construction project in order to fund this project, which would reduce the FY23 EMS Base Construction project budget from \$7,250,000 to \$6,600,000. The request was approved.</p>
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	6/20/2023
<i>Budget</i>	\$650,000
<i>% Budget Used</i>	37%

FY24 200 College St. Renovation

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	This project is to renovate the 2nd floor of the 200 College St. building to facilitate the eventual move of forward-facing departments to 35 Woodfin St, which is a renovation and repair item identified in the Comprehensive Facility Assessment completed by CPL Architecture.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2023
<i>Budget</i>	\$2,500,000
<i>% Budget Used</i>	32%

FY24 35 Woodfin Renovation for Forward Facing Facility

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	This project is to renovate the 35 Woodfin St. building to locate the County's forward-facing departments together and allow residents better access to needed services. This project was a renovation and repair item identified in the Comprehensive Facility Assessment completed by CPL Architecture.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2023
<i>Budget</i>	\$6,847,480
<i>% Budget Used</i>	62%

FY24 Comprehensive Facility Assessment Renovation & Repair

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	This project relates to addressing repair, maintenance, and renovation items identified during the Comprehensive Facility Assessment completed by CPL Architecture.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2023
<i>Budget</i>	\$1,235,625
<i>% Budget Used</i>	12%

FY24 County Courthouse Renovation & Repair

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	Several repair, maintenance, and renovation items identified during the Comprehensive Facility Assessment mentioned above were located at the County Courthouse. Therefore, these items were broken out as a separate project from the rest of the FY24 Comprehensive Facility Assessment items due to the size and scope of the work required specifically at the Courthouse.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2023
<i>Budget</i>	\$15,096,571
<i>% Budget Used</i>	8%

FY24 Countywide Paving (includes Lake Julian Park)

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	This project is to repair County parking lots and other County-owned asphalt areas and roads that have been identified as the highest priority areas during General Services' annual assessment. In addition, this project will also widen the pedestrian lane and repair and repave the existing road through Lake Julian Park, including adding and installing curbs, gutters, and stormwater management items.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2023
<i>Budget</i>	\$3,033,350
<i>% Budget Used</i>	1%

FY24 Detention Center Facility Assessment Renovation & Repair

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	To replace or install various items in the Detention Center. The items determined to date are: Replace existing non-operational chiller, install coiling door for chiller replacement & access, replace 2 hot water tanks, replace damaged boiler stacks, replace main breaker and purchase spare replacement breakers, repair or replace shower /toilet doors & frames and possibly replace 3 aging motor /pumps that are nearing their useful lives end.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2023
<i>Budget</i>	\$1,325,492
<i>% Budget Used</i>	78%

FY24 Fire Station Alerting/Paging

Department	Information Technology
Fund	Capital Projects Fund (Fund 341)
Description	<p>This project is to implement a modern fire station alerting/paging system for County fire departments. Currently, County fire departments are dispatched by the 911 center using a legacy analog VHF radio system. The system is rapidly reaching its useful end of life and support and parts are increasingly becoming more difficult to procure. The level of technology of the current system is antiquated and is not able to be integrated with existing and planned 911 technology. This results in manual functions having to be performed by dispatchers which increases response times and introduces additional human error. The current technology does not allow 911 Communications to meet NFPA standards 1225 for fire station alerting.</p>
<i>Project Manager</i>	Vance Bell
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2023
<i>Budget</i>	\$2,000,000
<i>% Budget Used</i>	0%

FY24 New Storage Facility - Design

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	Current departmental storage is in multiple County occupied buildings. The project's primary intent is to consolidate the County's overall storage needs into one facility. The facility will be a secure facility with portions requiring high security. The project site is intended to be located on current Buncombe County retired landfill property located in Woodfin, NC.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/24/2023
<i>Budget</i>	\$4,212,000
<i>% Budget Used</i>	5%

FY25 205 College St. Renovation & Repair

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	Several repair, maintenance, and renovation items identified during the Comprehensive Facility Assessment mentioned above were located at the 205 College St. building. Therefore, these items were broken out as a separate project from the rest of the FY25 Comprehensive Facility Assessment items due to the size and scope of the work required specifically at this building. This work includes refurbishing interior ceilings, walls, flooring, installing a fire sprinkler system, and replacing air conditioning units and the furnace serving the basement.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2024
<i>Budget</i>	\$1,231,217
<i>% Budget Used</i>	0%

FY25 35 Woodfin 911 Backup Center Renovation

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	This budget amendment is to establish a project to relocate the 911 Backup Center from its current location in the municipal building to 35 Woodfin. This will be a fully functional backup 911 center with redundant systems to maintain the County's Public Safety Answering Point. The total cost of the project is \$3,814,670. In order to fund the budget, \$2,412,150 will be reallocated from the existing FY23 Solar on Schools & Public Buildings project budget and \$1,402,520 reallocated from the existing FY24 35 Woodfin Renovation for Forward Facing Facility project budget - both projects are anticipated to be able to be completed with the remaining budget after reallocation. No new County funding required. All three projects will be funded by debt proceeds.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/16/2024
<i>Budget</i>	\$3,814,670
<i>% Budget Used</i>	100%

FY25 Comprehensive Facility Assessment Renovation & Repair

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	This project relates to addressing repair, maintenance, and renovation items identified during the Comprehensive Facility Assessment completed by CPL Architecture. For FY25, this primarily consists of HVAC upgrades at the Interchange building as well as water line weatherizing at Owen Park.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2024
<i>Budget</i>	\$251,683
<i>% Budget Used</i>	0%

FY25 Countywide Roofing & Parking Decks Renovation & Repair

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	Several other repair, maintenance, and renovation items identified during the Comprehensive Facility Assessment mentioned above were bundled as a separate project given similarity of tasks involved. This work includes repair and replacement of multiple roofs across County buildings that have reached end of life, lightning rod installation at two parking decks, and other repairs needed at the 356 Biltmore Ave. parking deck.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2024
<i>Budget</i>	\$2,476,365
<i>% Budget Used</i>	1%



FY25 Detention Center Dryer Installation

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	This project is for the removal of the existing laundry dryers at the Detention Center as well as for the installation of four new dryers including the necessary construction on the building needed to complete the installation.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2024
<i>Budget</i>	\$300,000
<i>% Budget Used</i>	81%

FY25 Detention Center Facility Assessment Renovation & Repair

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	This project relates to addressing repair, maintenance, and renovation items identified during the Detention Center Facility Assessment completed by CPL Architecture. This primarily consists of replacing or repairing roofing, replacing or repairing tile flooring, as well as updating the fire alarm system.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2024
<i>Budget</i>	\$1,852,576
<i>% Budget Used</i>	0%

FY25 Electric Vehicle Charging Infrastructure

Department	Sustainability
Fund	Capital Projects Fund (Fund 341)
Description	With 35 Woodfin becoming a primary hub for forward facing departments, the College St. parking garage will become a depot for County vehicles for multiple departments. As such, it is imperative that the County be proactive in planning for and installing the necessary infrastructure to accommodate these departments as their fleets transition to EVs. Significant electrical upgrades, in addition to the chargers themselves, are required to meet the future needs of EVs in the fleet. This project will make ready the parking deck for the current and future needs of many departments.
<i>Project Manager</i>	Jackie Hamstead, Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2024
<i>Budget</i>	\$425,930
<i>% Budget Used</i>	0%

FY25 EMS Local Base – Design

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	This project is to design an EMS local station, likely to be sited in the western area of the county, to reduce gaps in response times and improve service delivery.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2024
<i>Budget</i>	\$750,000
<i>% Budget Used</i>	0%

FY25 EMS Regional Base - Land & Design

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	This project is to identify and procure land as well as design an EMS regional station to reduce gaps in response times and improve service delivery. The regional base would house a minimum of two EMS units, one Assistant Supervisor, and one Community Paramedic allowing for peak demand EMS units. The recommendation of the EMS Assessment is to construct regional stations in each of the four regions of the County to allow for a manageable span of control across the County.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2024
<i>Budget</i>	\$1,760,000
<i>% Budget Used</i>	0%

FY25 New Parks and Recreation Facility - Design

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	This project, which was also identified during the Comprehensive Facility Assessment mentioned above, is to design a new facility for the Recreation Services department at the Buncombe County Sports Park on the site of the existing Recreation Services Grounds Garage. The estimated cost assumes a 4,000 square foot facility.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2024
<i>Budget</i>	\$217,084
<i>% Budget Used</i>	0%

FY25 PSIP Core System Replacement

Department	Information Technology
Fund	Capital Projects Fund (Fund 341)
Description	The current suite of core public safety systems, which are critical to enhancing public safety, are no longer being enhanced and will be sunset in the future by the current vendor. The current solution is also on an outdated technology foundation which limits its usability in the field. This project is to select new systems to replace existing functionality and provide desired new functionality.
<i>Project Manager</i>	Eric Grau
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2024
<i>Budget</i>	\$10,000,000
<i>% Budget Used</i>	1%

FY25 Shelter Resiliency Generator Project

Department	Emergency Services
Fund	Capital Projects Fund (Fund 341)
Description	This project is the first of a four-year plan to install backup generators at strategic emergency shelter locations throughout the county. There are currently no emergency shelter locations in the county equipped with backup power. During an emergency event involving widespread power outages this puts a significant number of residents at risk. At the end of the four-year project there will be shelter locations in the north, south, east and west portions of the County that are equipped with backup power to provide resilient emergency shelter capability throughout the County.
<i>Project Manager</i>	Angie Ledford, Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2024
<i>Budget</i>	\$2,301,000
<i>% Budget Used</i>	0%

Orchard Street Park

Department	Recreation Services
Fund	Capital Projects Fund (Fund 341)
Description	This project was brought to the Board of Commissioners by Commissioner Joe Belcher in FY17. The park resides in his district. Recreation Services has entertained potential development ideas.
<i>Project Manager</i>	Adam Zinke, Allison Dains
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2017
<i>Budget</i>	\$150,000
<i>% Budget Used</i>	0%

Reems Creek Greenway

Department Fund Description

Recreation Services

Capital Projects Fund (Fund 341)

This project is for the design of the Reems Creek Greenway. The greenway runs parallel to Reems Creek from west of Lake Louise to Karpen Soccer Field. The total award amount was \$600,000 with \$480k coming from Federal Highway Administration's Surface Transportation Block Grant, \$60k from Town of Weaverville, and \$60k from Buncombe County.

Project Manager

Adam Zinke, Allison Dains

Project Status

In Progress

Start Date

7/1/2018

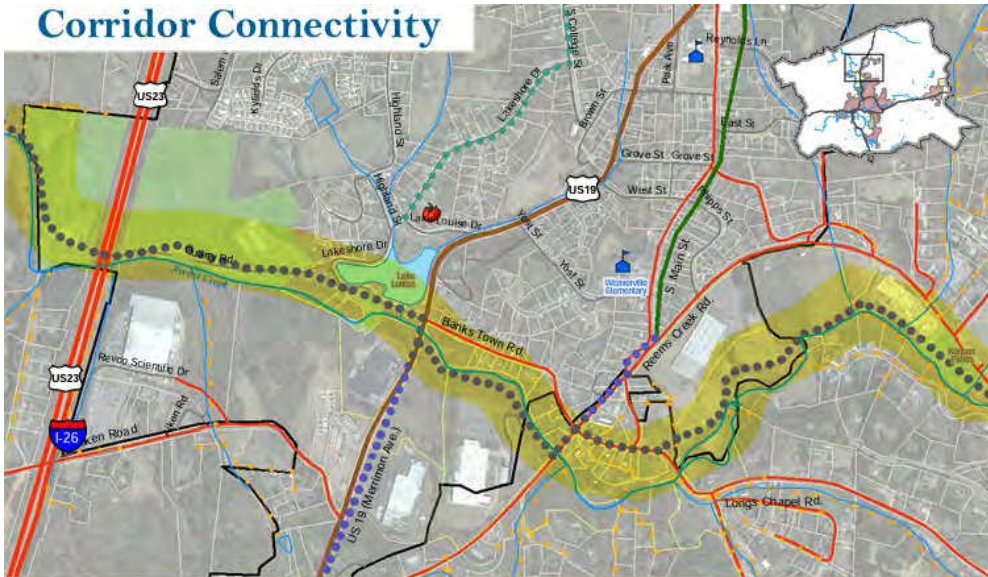
Budget

\$600,000

% Budget Use

0%

Corridor Connectivity



Sidewalks - General

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	Funds set aside for sidewalk maintenance and/or construction
<i>Project Manager</i>	Mike Mace, Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	6/25/2018
<i>Budget</i>	\$207,000
<i>% Budget Used</i>	0%



Warren Wilson Pool

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	Pledge to provide Warren Wilson College with funding for pool rebuild. Contingent upon project completion.
<i>Project Manager</i>	Mike Mace, Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2017
<i>Budget</i>	\$300,000
<i>% Budget Used</i>	0%

Woodfin Greenway: Beaverdam Creek

Department	Recreation Services
Fund	Capital Projects Fund (Fund 341)
Description	Description Accept \$11,733,001 in Federal Highway Administration Surface Transportation Block grant awards into the Woodfin Greenway project. Establish the Woodfin Greenway as an Open Space/Greenway General Obligation Bond project and commit \$1,273,250 to the project in the Housing/Open Space Bond Projects Fund to fully fund the 20% County match required for accepting Federal Highway Administration Surface Transportation Block grant dollars committed to the project.
<i>Project Manager</i>	Adam Zinke, Allison Dains, Thomas Gull
<i>Project Status</i>	In Progress
<i>Start Date</i>	10/17/2023
<i>Budget</i>	\$4,060,557
<i>% Budget Used</i>	20%

Woodfin Greenway: Highway 251

Department	Recreation Services
Fund	Capital Projects Fund (Fund 341)
Description	Accept \$11,733,001 in Federal Highway Administration Surface Transportation Block grant awards into the Woodfin Greenway project. Establish the Woodfin Greenway as an Open Space/Greenway General Obligation Bond project and commit \$1,273,250 to the project in the Housing/Open Space Bond Projects Fund to fully fund the 20% County match required for accepting Federal Highway Administration Surface Transportation Block grant dollars committed to the project.
<i>Project Manager</i>	Adam Zinke, Allison Dains, Thomas Gull
<i>Project Status</i>	Not Started
<i>Start Date</i>	10/17/2023
<i>Budget</i>	\$10,992,444
<i>% Budget Used</i>	15%

FY22 MSW Landfill Cell 6 Gas Collection and Control System Expansion

Department	Solid Waste
Fund	Solid Waste Capital Projects Fund (Fund 342)
Description	Expand gas collection infrastructure in cell 6 of the msw landfill. Preliminary cost estimates came in over budget, currently evaluating REOIs and future uses of LFG
<i>Project Manager</i>	Kristy Smith
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2022
<i>Budget</i>	\$350,000
<i>% Budget Used</i>	16%

FY23 Improvements to Landfill Site

Department	Solid Waste
Fund	Solid Waste Capital Projects Fund (Fund 342)
Description	Various improvements at landfill site. Recycling dumpsters have been replaced with new. Hydraulic broom and dozer ripper purchased. Evaluating installing compactors in place of current open top boxes.
<i>Project Manager</i>	Dane Pedersen
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2022
<i>Budget</i>	\$130,000
<i>% Budget Used</i>	85%

FY23 Paving for Transfer Station

Department	Solid Waste
Fund	Solid Waste Capital Projects Fund (Fund 342)
Description	Primary re-paving and concrete drive surface work has been completed. Remaining funds to be used for patch work and striping
<i>Project Manager</i>	Dane Pedersen
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2022
<i>Budget</i>	\$100,000
<i>% Budget Used</i>	76%

FY23 Stormwater Ditch Establishment

Department	Solid Waste
Fund	Solid Waste Capital Projects Fund (Fund 342)
Description	Stormwater Ditch Establishment project has not yet started. Will look to complete this work following up slope stabilization/vegetation establishment. Also re-working storm water slope drains that feed ditch and will look to re-work ditchline after slope stabilization and adjustments of drains.
<i>Project Manager</i>	Dane Pedersen
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2022
<i>Budget</i>	\$175,000
<i>% Budget Used</i>	0%

FY24 Landfill Scale Replacement

Department	Solid Waste
Fund	Solid Waste Capital Projects Fund (Fund 342)
Description	Inbound scale is close to the point of needed replacement but will hold off as long as possible. Still waiting as long as we can
<i>Project Manager</i>	Dane Pedersen
<i>Project Status</i>	Not Started
<i>Start Date</i>	6/20/2023
<i>Budget</i>	\$104,162
<i>% Budget Used</i>	0%

FY25 Landfill Phase 8 C&D

Department	Solid Waste
Fund	Solid Waste Capital Projects Fund (Fund 342)
Description	Design and permit phase 8 C&D landfill development
<i>Project Manager</i>	Dane Pedersen
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2024
<i>Budget</i>	\$250,000
<i>% Budget Used</i>	0%

FY25 Transfer Station Expansion

Department	Solid Waste
Fund	Solid Waste Capital Projects Fund (Fund 342)
Description	Capital need to expand residential drop-off when fleet services move to the new location.
<i>Project Manager</i>	Dane Pedersen
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2024
<i>Budget</i>	\$150,000
<i>% Budget Used</i>	0%

FY25 Transfer Truck

Department	Solid Waste
Fund	Solid Waste Capital Projects Fund (Fund 342)
Description	Transfer station KW T880 truck to haul trash from the the transfer station to the landfill
<i>Project Manager</i>	Dane Pedersen
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2024
<i>Budget</i>	\$190,000
<i>% Budget Used</i>	92%

Existing Projects [Asheville City Schools]

Asheville High Arts Bldg HVAC Piping & Abatement

Department	Asheville City Schools
Fund	Public School Capital Needs Fund (Fund 326)
Description	This will repair and replace deteriorating piping associated with the HVAC system at the Arts Building at Asheville High School.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford
<i>Project Status</i>	In Progress
<i>Start Date</i>	11/2/2021
<i>Budget</i>	\$2,416,082
<i>% Budget Used</i>	10%

Asheville High Main Bldg Water and Sewer

Department	Asheville City Schools
Fund	Public School Capital Needs Fund (Fund 326)
Description	This would replace deteriorating piping in the main building's plumbing system.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford
<i>Project Status</i>	In Progress
<i>Start Date</i>	11/2/2021
<i>Budget</i>	\$3,481,293
<i>% Budget Used</i>	99%

FY23 Asheville High – Main Building Auditorium

Department	Asheville City Schools
Fund	Public School Capital Needs Fund (Fund 326)
Description	
<i>Project Manager</i>	Robert Brown, Ronald Lunsford
<i>Project Status</i>	In Progress
<i>Start Date</i>	11/1/2022
<i>Budget</i>	\$4,931,805
<i>% Budget Used</i>	97%

FY23 Asheville High – Replace Varsity Gym Bleachers and Lighting

Department	Asheville City Schools
Fund	Public School Capital Needs Fund (Fund 326)
Description	
<i>Project Manager</i>	Robert Brown, Ronald Lunsford
<i>Project Status</i>	In Progress
<i>Start Date</i>	11/1/2022
<i>Budget</i>	\$959,080
<i>% Budget Used</i>	96%

FY23 Montford School – Replace Water Service Line, Sewer Line, Abatement

Department	Asheville City Schools
Fund	Public School Capital Needs Fund (Fund 326)
Description	
<i>Project Manager</i>	Robert Brown, Ronald Lunsford
<i>Project Status</i>	In Progress
<i>Start Date</i>	11/1/2022
<i>Budget</i>	\$158,635
<i>% Budget Used</i>	2%

FY24 Asheville Middle - Track Replacement

Department	Asheville City Schools
Fund	Public School Capital Needs Fund (Fund 326)
Description	At the October 09, 2023 School Capital Fund Commission meeting, the Commission approved for recommendation to the Board of Commissioners \$40,433,086 for new and expanded projects for the Fiscal Year 2024 School Capital Fund Commission funding cycle. \$9,391,086 is recommended for Asheville City Schools, of which \$6,855,342 will be used for HVAC repairs, window replacement, kitchen renovation, and elevator upfit at Hall Fletcher Elementary, and \$2,425,744 for a track replacement at Asheville Middle. \$31,042,000 is recommended for Buncombe County Schools. These projects are listed on the next page.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford
<i>Project Status</i>	Not Started
<i>Start Date</i>	11/7/2023
<i>Budget</i>	\$2,425,744
<i>% Budget Used</i>	0%

FY24 Hall Fletcher - Campus Wide Projects

Department	Asheville City Schools
Fund	Public School Capital Needs Fund (Fund 326)
Description	At the October 09, 2023 School Capital Fund Commission meeting, the Commission approved for recommendation to the Board of Commissioners \$40,433,086 for new and expanded projects for the Fiscal Year 2024 School Capital Fund Commission funding cycle. \$9,391,086 is recommended for Asheville City Schools, of which \$6,855,342 will be used for HVAC repairs, window replacement, kitchen renovation, and elevator upfit at Hall Fletcher Elementary, and \$2,425,744 for a track replacement at Asheville Middle. \$31,042,000 is recommended for Buncombe County Schools. These projects are listed on the next page.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford
<i>Project Status</i>	Not Started
<i>Start Date</i>	11/7/2023
<i>Budget</i>	\$6,855,342
<i>% Budget Used</i>	8%

FY25 ACS Schools - General Security Upgrades

Department	Asheville City Schools
Fund	Public School Capital Needs Fund (Fund 326)
Description	
<i>Project Manager</i>	Robert Brown, Ronald Lunsford
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2024
<i>Budget</i>	\$110,000
<i>% Budget Used</i>	0%

FY25 AMS Softball Restrooms

Department	Asheville City Schools
Fund	Public School Capital Needs Fund (Fund 326)
Description	
<i>Project Manager</i>	Robert Brown, Ronald Lunsford
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2024
<i>Budget</i>	\$786,500
<i>% Budget Used</i>	0%

FY25 Asheville HS - Culinary Space Renovation

Department	Asheville City Schools
Fund	Public School Capital Needs Fund (Fund 326)
Description	
<i>Project Manager</i>	Robert Brown, Ronald Lunsford
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2024
<i>Budget</i>	\$842,049
<i>% Budget Used</i>	0%

FY25 Asheville HS - Elevator Replacement

Department	Asheville City Schools
Fund	Public School Capital Needs Fund (Fund 326)
Description	
<i>Project Manager</i>	Robert Brown, Ronald Lunsford
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2024
<i>Budget</i>	\$745,608
<i>% Budget Used</i>	0%

Herring Elementary School - 2022 SCFC Cycle Campus Wide Projects

Department	Asheville City Schools
Fund	Public School Capital Needs Fund (Fund 326)
Description	HVAC System Controls - \$1,124,953; Replace Duel Temp/Hydronic Pipe Mains and Insulation on 1st and 2nd Floor - \$483,069; Abatement & Roof Drainage, Envelope Repairs, Hot Water System - \$310,175; Door Hardware & Guardrail Replacements - 95,363; Storefront & Window Replacement - \$356,550; Renovations to 6 Group Toilets - \$586,604; Major Kitchen Renovations - \$786,739; Replace Synthetic Floor - \$154,370
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	11/5/2020
<i>Budget</i>	\$8,338,743
<i>% Budget Used</i>	98%

Multiple ACS Schools - Safety and Security Concerns

Department	Asheville City Schools
Fund	Public School Capital Needs Fund (Fund 326)
Description	This project is to complete safety and security concerns that were outlined in a report that the School Capital Fund Commission had conducted. The first step for Asheville City Schools is to create a vestibule at Claxton Elementary main entrance. Remaining funds will be used to complete other safety concerns outlined in the report.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	10/6/2020
<i>Budget</i>	\$459,800
<i>% Budget Used</i>	43%

ACS - Asheville High - CONSTRUCTION - Baseball Field Lights

Department	Asheville City Schools
Fund	Public School ADM Capital Fund (Fund 335)
Description	On March 21st, the Board of Commissioners approved submission of a project for baseball field lighting for Asheville High School (ACS) to the Public School Building Capital Fund - NC Education Lottery. On June 6th, funds were approved for design. Now, construction funds in the amount of \$330,000 were approved by the Department of Public Instruction. This amendment adopts this project.
<i>Project Manager</i>	Ronald Lunsford
<i>Project Status</i>	Not Started
<i>Start Date</i>	11/21/2023
<i>Budget</i>	\$330,000
<i>% Budget Used</i>	0%

Existing Projects [Asheville-Buncombe Technical College]

Capital Plan Maintenance

Department	AB Tech
Fund	AB Tech Capital Projects Fund (Fund 333)
Description	Deferred maintenance projects for AB Tech Asheville campus. Assessment was completed by PFA in 2016 and provided list of capital projects with prioritization (ranked 1-4).
<i>Project Manager</i>	Mike Mace, Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	2/1/2018
<i>Budget</i>	\$27,684,935
<i>% Budget Used</i>	58%

FY22 Demolition of Vacant Building

Department	AB Tech
Fund	AB Tech Capital Projects Fund (Fund 333)
Description	This will demolish the high rise building on the Enka Campus of AB Tech.
<i>Project Manager</i>	Mike Mace, Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	3/1/2022
<i>Budget</i>	\$3,000,000
<i>% Budget Used</i>	29%

FY23 Stormwater Projects

Department	AB Tech
Fund	AB Tech Capital Projects Fund (Fund 333)
Description	At the September 19, 2022 A-B Tech/Buncombe County Joint Capital Advisory Committee meeting, the committee approved the recommendation to appropriate \$1,000,000 in Article 46 funds for Stormwater Management. This will be used for a comprehensive stormwater management master plan (\$100,000), priority projects resulting from the plan (\$600,000), to match (\$300,000) grant funds for stormwater remediation provided by the North Carolina Section 319(h) Nonpoint Source Grant Program and the Pigeon River Fund.
<i>Project Manager</i>	Mike Mace, Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	10/4/2022
<i>Budget</i>	\$1,000,000
<i>% Budget Used</i>	27%

FY24 AB Tech Master Plan

Department	AB Tech
Fund	AB Tech Capital Projects Fund (Fund 333)
Description	A-B Technical Community College's existing facilities master plan expires this year. The current master plan needs to be updated and extended for a new ten-year period through 2034. A new plan will provide overall guidance and vision, an updated facilities assessment, and inform expansion of programming at the Community College's additional sites, including Woodfin and the Enka Campus. At the February 26, 2024, A-B Tech/Buncombe County Joint Capital Advisory Committee meeting, the Committee approved a recommendation to the Board of Commissioners of \$500,000 for master planning services.
<i>Project Manager</i>	Mike Mace, Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	Not Started
<i>Start Date</i>	3/19/2024
<i>Budget</i>	\$500,000
<i>% Budget Used</i>	92%

Appendix I: Buncombe County Capital Improvement Policy



Capital Improvement Policy

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1.0 Purpose

The Capital Improvement Policy defines capital projects and establishes the process for adopting and amending the County's five-year Capital Improvement Plan (CIP). The scope of this policy includes all capital projects accounted for in Buncombe County's general fund, enterprise funds and other components. School capital is managed by the appropriate jurisdiction and is not within the scope of this policy.

Buncombe County recognizes that a capital improvement policy used in combination with a CIP can help to effectively plan and organize capital expenditures and associated operating cost when they are put into operation, as well as:

- Strengthen a government's borrowing position by demonstrating sound fiscal management and showing commitment to maximizing public benefit within resource constraints;
- Assure sustainability of infrastructure by establishing a process for addressing maintenance and replacement; and
- Recognize interrelationships among projects to maximize resources and avoid duplication.

Both the Government Finance Officers Association (GFOA) and North Carolina Local Government Commission (NCLGC) strongly encourage the development of capital planning policies and capital improvement programs.

2.0 Applicability

This policy applies to all Buncombe County departments and employees. Where there is conflict with any department-specific policy, this document will supersede.

3.0 Policy

3.1 CIP Process

Capital projects requiring new funding should be identified and approved as part of the CIP. The Board of Commissioners may choose to approve a non-CIP project due to urgency or receipt of restricted funds. The CIP will be updated annually for the purpose of reassessing capital needs. A timeframe will be identified in the annual budget calendar for departments to submit new CIP projects and update existing CIP projects.

All capital project requests will be reviewed, analyzed, and presented to the Capital Review Team to develop and update the County's five-year CIP. Prioritization of projects

will be based on the alignment with criteria and any additional factors established or deemed appropriate by the Capital Review Team.

Fiscal capacity will be considered so that the final CIP is based on what can realistically be funded. Projects not funded by a dedicated revenue source will be reviewed and classified as either Pay-Go or Debt-Funded projects. Pay-Go financing uses current resources, such as current tax dollars or accumulated reserves to fund a project. This determination will be made in accordance with the County's General Fund Balance policy and will consider operating budget projections, available fund balance, and other financial policies and plans. The related debt service impact and financial implications for each classification will be identified.

3.2 CIP Adoption

The first year of the Capital Improvement Plan will be approved in conjunction with the adoption of the annual Budget Ordinance. CIP approval by the Board of Commissioners establishes commitment to the first-year capital projects only.

The County shall appropriate all funds for capital projects with a Project Ordinance in accordance with the North Carolina Local Government Budget and Fiscal Control Act. A capital project will not begin until a balanced Project Ordinance is adopted. Once adopted, a capital project may not be materially amended without Board approval.

Once an adopted capital project is complete, any remaining funds cannot be reallocated without Board approval. Remaining funds from Debt-Funded projects are subject to limitations set forth in the debt agreement.

3.3 Administration and Implementation

A Capital Review Team will convene annually to evaluate project requests and assist in presentation of requests. The Budget department will provide support for the CIP process, publish the annual budget calendar, maintain CIP documentation, prepare Project Ordinance information, and be a resource for capital project stakeholders as needed.

Project Managers are responsible for monitoring the status of their capital projects as well as identifying and communicating any changes in project status, scope, or cost to their Capital Review Team representative.

4.0 Policy Non-Compliance

Employees willfully violating the terms and conditions of this policy may be subject to appropriate disciplinary action, up to and including dismissal.

5.0 Audit

All policies for Buncombe County may be subject to audit or review as outlined in the [Internal Auditor's Statement](#).

6.0 Definitions

6.1 Capital Project - construction, renovation or demolition project, or acquisition of land or other assets, valued at or above the threshold established by the Capital Review Team and with a useful life of at least five years. This includes significant capital maintenance projects. Improvements to or expansions of existing assets must increase appraised value or add to life expectancy to qualify as a capital project.

6.2 Capital Improvement Plan (CIP) - 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.

6.3 Project Manager - employee charged with the management of a specific Capital Project.

Appendix II: Capital Improvement Policy – Standard Operating Procedures

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1.0 Purpose

The Capital Improvement Policy defines capital projects and establishes the process for adopting and amending the County's five-year Capital Improvement Plan (CIP). These procedures provide clarification for the annual CIP process and adoption.

2.0 Specific Procedures

I. Capital Project Requests

- a. Capital project requests are submitted through Workday. Projects may be submitted throughout the year but will only be considered during the current budget cycle if received by that year's submission deadline.
- b. Any person requesting a project will have attended a Capital Project Submission training administered by the Budget Department.
- c. The requesting department or agency will provide the following information when requesting consideration of a new capital project:
 - Project Title
 - Project Manager and Requestor
 - Project Description
 - Justification
 - Alignment with the County Strategic Plan
 - Estimated Costs
 - Funding Estimates and Sources of Funding
 - Operating Budget Impacts
 - Documentation to support submission
- d. All capital project requests will be reviewed, analyzed, and presented to the Capital Review Team to develop and update the County's five-year CIP. Prioritization of projects will be based on the alignment with the following criteria and any additional factors established or deemed appropriate by the Capital Review Team:
 - Health and Safety
 - Quality of Life
 - Regulatory Mandate
 - Integrity and reliability of Assets
 - Cost Savings Over Project Life
 - Service Delivery and Effectiveness
 - Synergy with Other Projects
 - Alignment with Strategic Plan

- e. Capital projects may be submitted with a requested start in any of the subsequent five Fiscal Years (e.g. FY22-26 for FY22 budget planning cycle).

II. Capital Review Team

- a. This team may consist of Budget Analyst(s), Performance Management Analyst(s), General Services Director or designee, Information Technology Director or designee, Chief Financial Officer or designee, Assistant County Managers and/or their designees, and any other relevant project stakeholder(s). The Team will convene annually to evaluate project requests. Specific membership shall be evaluated on an annual basis.
- b. Project submitters may choose to provide a presentation to the Review Team about how their project relates to the scoring criteria.
- c. The Review Team will score projects and make recommendations to the County Manager for inclusion in the CIP based on the scoring criteria and budget availability.

III. Capital Project Threshold

- a. The threshold for Capital Project Budgeting is \$100,000 as of FY22 budget planning cycle. The threshold may be changed in the future based on best practice and needs of the County and at the discretion of the Capital Review Team.
- b. Capital projects that do not meet this threshold shall be submitted through the annual budgeting process in the Capital Outlay ledger.

IV. Urgent Capital

- a. If a Department Director has an urgent need for a Capital Project, that request will be submitted to the Budget Department and an impromptu meeting of the Capital Review Team will be called to evaluate the request based on need and criteria and make a recommendation to the County Manager.

3.0 References

- i. Capital Improvement Policy

4.0 Definitions

- I. **Capital Project** - Construction, renovation or demolition project, or acquisition of land or other assets, valued at or more than the threshold established by the Capital Review Team, and with a useful life of at least five years. This includes significant capital maintenance projects. Improvements to or expansions of existing assets must increase appraised value or add to life expectancy to qualify as a capital project.
- II. **Capital Improvement Plan (CIP)** - 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.
- III. **Project Manager** - Employee charged with the management of a specific Capital Project.

Appendix III: Capital Project Request Form (FY25)

Questions
Project Name <i>(Please begin project name with the expected fiscal year start, e.g. "FY25 New Facility")</i>
Project Manager(s)
Project Description <i>(Please provide a detailed summary of the project such as scope, location, potential users, etc. Add attachments below of quotes, pictures, or additional details)</i>
Project Justification <i>(Please describe in detail why the project is needed. Use the capital project criteria to help guide your justification.)</i>
What is the primary strategic alignment of this project?
What are the project alternatives? <i>(List any alternatives to this project that were considered in developing this request along with any relevant cost estimates. Explain why the alternatives were rejected.)</i>
What are the consequences, if not approved or delayed? <i>(Explain in detail the consequences if project is not approved)</i>
Requested FY Start of Project
Attach a completed multi-year cost estimate and operating impact template
Total Project Cost <i>(Please enter the total cost for the project excluding any operating impacts. This should tie to the numbers in the multi-year cost estimate you have attached)</i>
Total Project Cost - Notes: <i>(Please enter any additional details that would be important to share)</i>
Do you intend to pursue funding sources outside of the County General Fund (i.e., grants, GO Bonds, 911 Fund, etc.)?
Attachments <i>(All dollar figures should be supported by quotes or similar backup. Pictures and visuals are also encouraged.)</i>

Appendix IV: Capital Project Multi-Year Cost Estimate and Operating Impact Template

CIP Multi-Year Cost Template

Project Name:

Enter in Project Name with Expected Fiscal Year Start (i.e. "FY25 New Facility")

Project Cost Estimates

Instructions: Enter cost estimates for applicable categories by year below. These estimates are helpful to understand when projects would need funds to pay invoices, in order to issue debt. If a project has costs beyond the five-year window, please add columns.

Expenditure Category	FY2025	FY2026	FY2027	FY2028	FY2029	TOTAL
Land	-	-	-	-	-	-
Planning/Design	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Contingency	-	-	-	-	-	-
Other	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-

Annual Operating Budgetary Impact

Instructions: Enter annual estimated increase or decrease for applicable operating categories by year below. Increase = additional costs, decrease = cost savings.

Expenditure Category	FY2025	FY2026	FY2027	FY2028	FY2029	TOTAL
Staffing	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Other	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-

You have shown no operating budgetary impact

Appendix V: Scoring Criteria and Results

Capital Project Scoring Criteria

Criteria	Weighting Factor	Priority Factor (Low to High)					
		0	1	2	3	4	5
Health & Safety	1.5	Does the project or purchase improve the wellbeing of the residents and employees? Zero does not affect and 5 very much affects the wellbeing of residents and employees.					
Quality of Life	1.2	How does the project or purchase improve the quality of life for residents and visitors? Consider not only the impact of quality but the number of citizens and visitors as a whole in the county that will benefit. Score a zero here for minimal quality of life while a 5 would substantially improve the quality of life of many of the citizens of and visitors to Buncombe County					
Regulatory Mandate	1.5	Is the project or purchase required by a Federal, State or other governing body mandate? A zero would be there is no mandate requiring the project or purchase and a priority of 5 would be there is a current mandate. A rating in between would mean there is a mandate that will take place but there is a time period before the County must comply					
Integrity & Reliability of Assets	1.2	Are there frequent problems or issues that require the project to be completed? Is the condition or age of the asset compromising the integrity or use of the asset? Problems could be that equipment needs repairs or the design of something causes frequent accidents. A zero would be no concerns about issues or reliability while a priority of 5 would be frequent problems and/or issues.					
Cost Savings Over the Project Lif	1.1	By constructing the project or purchasing the asset, what will be the impact of future operating costs, cost savings or generation of revenue? A zero would be no revenue generated, minimal cost savings or large operating costs from the project or purchase and a rating of 5 would result in reduced future expenditures, minimal operating costs or substantial generation of revenue					
Service Delivery & Effectiveness	1.1	Does the project or purchase improve service delivery or provide more effective services to the public? For example, an infrastructure project may provide better access to an area whereas the purchase of a General Services truck may not provide any improvement in service delivery. In these examples, the infrastructure project would receive a priority rating of 5 while the truck would receive a zero.					
Synergy with Other Projects	1.1	Does the project or purchase enhance or influence other County goals or projects? Projects or purchases that affect other projects or purchases would have a rating of 5 whereas, projects or purchases that stand-alone would be rated zero.					
Strategic Plan	1.5	Does the project or purchase meet a County Strategic Plan objective? For example, a solar project would align with Environmental Stewardship and rate a factor of 5 while no alignment with the County Strategic Plan would be a zero.					

Note: Adapted from White Bear Township, MN Finance Department with 51 being the highest possible score

FY25 Capital Project Scoring Results

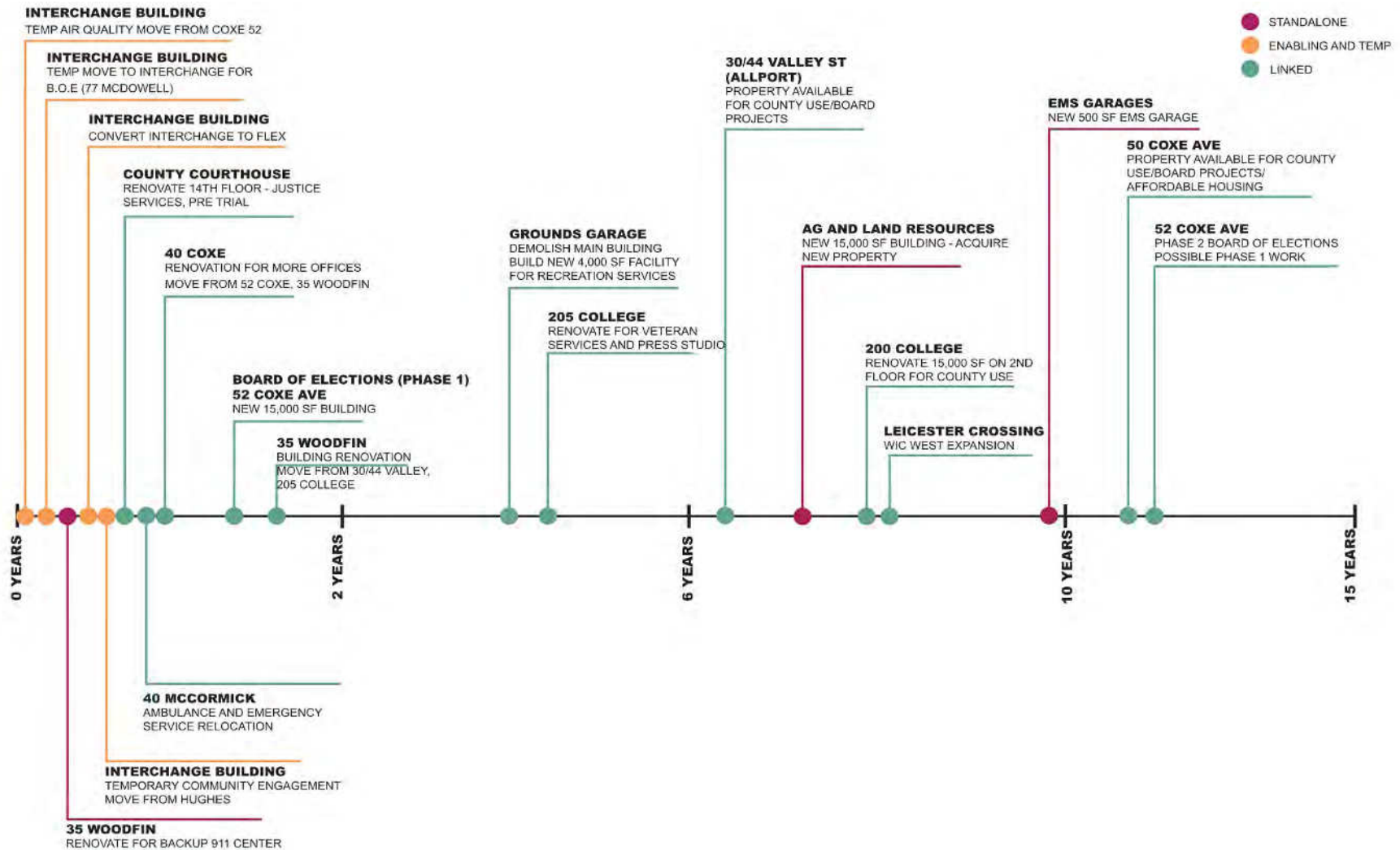
		Scoring Criteria								
Project Name	Total Project Cost	Health and Safety	Quality of Life	Reg. Mandate	Asset Integrity/ Reliability	Cost Savings	Service Delivery/ Effect.	Synergy w/ Other Projects	Strategic Plan	Overall Weighted Score
PSIP Core Systems Replacement	\$10,000,000	7	4	4	6	3	5	4	6	38.0
40 Coxe ADA Main Floor Bathroom Upgrade	\$188,711	5	4	4	5	3	5	3	4	33.5
EMS Local Base (West Asheville)	\$11,849,000	6	4	2	4	3	5	3	6	33.3
EMS Regional Base 2 - Land & Design	\$1,760,000	6	4	2	3	3	4	3	5	29.3
Comp. Facility Assessment R&R	\$5,261,916	4	3	2	5	3	4	4	4	29.2
Detention Center Facility Assessment R&R	\$1,852,576	5	3	4	5	3	3	2	4	28.6
Lake Julian Bathroom Repl. - Fisherman's Trail	\$693,796	5	5	2	4	3	4	2	4	28.3
Detention Center Dryer Installation	\$591,537	4	3	4	4	2	3	3	3	26.9
Ferry Road - Transportation	\$10,000,000	3	4	1	2	1	3	4	7	25.7
Ferry Road - Recreation	\$6,000,000	3	5	1	2	1	3	5	7	25.1
180 Erwin Hills Affordable Housing Loan	\$7,828,000	3	5	0	1	2	3	4	7	24.9
50-52 Coxe Ave. Affordable Housing Loan	\$7,416,000	3	5	0	1	2	2	4	7	24.8
Library Facility Assessment R&R	\$931,899	3	4	2	4	2	3	2	4	24.4
Enka Recreation Destination - Phase II	\$3,741,519	3	4	0	2	2	3	3	5	24.3
40 Coxe Main Lobby Security Enhancements	\$435,919	6	3	1	2	2	3	2	3	23.1
Electric Vehicle Charging Infrastructure	\$425,930	2	1	2	3	2	2	3	7	22.6
Shelter Resiliency Generator Project	\$2,301,000	5	3	1	1	2	3	2	5	22.2
EMS EOC/Admin. Center - Land & Design	\$3,625,000	4	2	2	2	2	3	2	4	21.0
Energy Storage Systems for County Facilities	\$250,000	1	1	2	2	3	2	3	7	21.0
Community Center Assessment Repair	\$1,067,997	3	3	1	3	2	2	2	3	19.0
BCSP Parking Barriers	\$233,750	3	2	1	1	1	2	2	2	14.2

Appendix VI: Full List of Submitted FY25 Capital Project Requests

Project Request Name	Department	Cost	Disposition
New Public Safety Communications Facility	911	\$23,377,240	Request withdrawn; FY26 placeholder for Castle renovation added back
Ferry Road - Recreation	Economic Development	\$6,000,000	Moved to FY26
Ferry Road - Transportation	Economic Development	\$10,000,000	Recommended – split over two years (FY25-\$4.9M existing ARPA; FY26 - remaining \$5.1M)
EMS Local Base	Emergency Services	\$11,849,000	Include \$750K in FY25 CIP for design and move construction to FY26
EMS Regional Base – Land & Design	Emergency Services	\$1,760,000	Include in FY25 CIP
EMS EOC/Administration Center – Land & Design	Emergency Services	\$3,625,000	Moved total project (including construction) back to FY28
EMS Regional Base 3 & 4 - Land	Emergency Services	\$1,990,000	Moved to FY27
Shelter Resiliency Generator Project	Emergency Services	\$2,301,000	Include in FY25 CIP
Comprehensive Facility Assessment Renovation & Repair	General Services	\$5,261,916	Include in FY25 CIP – broken into four separate projects
Community Center Assessment Repair	General Services	\$1,067,991	Moved to FY26
Library Facility Assessment Renovation & Repair	General Services	\$931,899	Moved to FY26 – use existing budgeted dollars to begin work at S Buncombe Library
40 Coxe ADA Main Floor Bathroom Upgrade	Health & Human Services	\$188,711	Moved to FY26
40 Coxe Main Lobby Security Enhancements	Health & Human Services	\$435,919	Moved to FY26
40 Coxe Veteran Services Renovation	Health & Human Services	\$332,310	Moved to FY27
PSIP Core Systems Replacement	IT	\$10,000,000	Include in FY25 CIP
Courtroom 9 Technology	Justice Services	\$119,352	Moved to ITGC Request Process
Homeless Shelter	Planning	\$22,000,000	Request withdrawn; to be considered through a separate process
50-52 Coxe Ave. Affordable Housing Loan	Planning	\$7,416,000	Include in FY25 CIP
180 Erwin Hills Affordable Housing Loan	Planning	\$7,828,000	Moved to Future Year
Bent Creek River Park Boat Launch	Recreation Services	\$114,509	Moved to Operating
Buncombe County Sports Park Parking Barriers	Recreation Services	\$687,500	Request withdrawn; Recreation Services will pursue alternative solution
Lake Julian Bathroom Replacement – Fisherman's Trail	Recreation Services	\$693,796	Moved to FY26
Enka Recreation Destination – Phase II & Phase III	Recreation Services	\$8,704,484	Include Phase II in FY25 CIP; Phase III moved to FY29
North Buncombe Park Concession/Restroom Replacement	Recreation Services	\$693,796	Moved to FY26
BCSO RTIC Expansion	Sheriff's Office	\$1,239,895	Advised Sheriff's Office to submit as FY26 ITGC request
Detention Center & BCSO 4 th Floor Flooring	Sheriff's Office	\$861,026	DC Flooring added to DC Facility Assessment & BCSO 4 th Floor moved to Future Year

Detention Center Dryer Installation	Sheriff's Office	\$591,537	Include in FY25 CIP - reduce cost to \$300K based on new estimate
Detention Center Facility Assessment Renovation & Repair	Sheriff's Office	\$1,852,576	Include in FY25 CIP
Energy Storage Systems for County Facilities	Sustainability	\$250,000	Request withdrawn; project will be funded from existing solar project
Electric Vehicle Charging Infrastructure	Sustainability	\$425,930	Include in FY25 CIP

Appendix VII: Projects and Maintenance Identified by the Comprehensive Facilities Assessment



Building Maintenance

- Roof Replacements
- HVAC Unit Replacements
- Finishes updates
- Includes all County buildings including libraries
- 15 year plan - includes escalation
- Years indicate target year for work to take care of deferred maintenance and not create deferred maintenance in the future.
- Maintenance list assumes Year 0 as FY 2023

		Escalated Costs by Severity Assessment						
		0-2 Years	3-6 Years	7-10 Years	11-15 Years			
Facility Name	CURRENT COST	Priority 1	Priority 2	Priority 3	Priority 4	Blank Escalated	ESCALATED COST	
1 - Allport Building 30	\$2,530,242	\$731,808	\$605,167	\$1,183,208	\$510,120	\$0	\$3,030,304	
1 - Allport Building 44	\$3,527,974	\$1,958,999	\$1,245,236	\$686,732	\$0	\$0	\$3,890,967	
2 - Register of Deeds	\$1,247,547	\$0	\$641,112	\$679,763	\$0	\$174,369	\$1,495,244	
2 - Community Engagement	\$165,654	\$56,807	\$43,937	\$59,385	\$0	\$30,909	\$191,038	
3 - Interchange Building	\$2,775,604	\$576,868	\$1,413,061	\$809,454	\$229,576	\$214,079	\$3,243,038	
4 - EMS/911 Center	\$1,876,938	\$98,907	\$1,249,701	\$845,495	\$3,638	\$5,657	\$2,203,397	
5 - County Courthouse	\$8,906,497	\$8,796,485	\$0	\$479,305	\$96,644	\$0	\$9,372,434	
6 - 94 Coxie Avenue Tax Office	\$883,522	\$247,149	\$341,260	\$426,962	\$7,275	\$0	\$1,022,646	
7 - General Services	\$233,914	\$202,531	\$37,141	\$8,095	\$0	\$0	\$247,766	
8 - Grounds Garage	\$152,935	\$13,197	\$159,179	\$0	\$0	\$0	\$172,376	
9 - 40 Coxie Avenue Health and Human Services	\$10,500,818	\$0	\$906,249	\$656,144	\$13,356,226	\$0	\$14,918,619	
10 - Hughes Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11 - County Garage	\$317,780	\$26,185	\$332,103	\$0	\$0	\$0	\$358,288	
12 - Leicester Crossing	\$1,650,309	\$0	\$13,904	\$9,664	\$2,372,172	\$0	\$2,395,740	
13 - 50 Coxie Avenue Board of Elections Warehouse.	\$15,168	\$9,639	\$3,405	\$3,640	\$0	\$0	\$16,683	
14 - 52 Coxie Avenue, HHS	\$529,562	\$69,293	\$407,535	\$122,182	\$9,481	\$0	\$608,491	
15 - Mt Carmel Soil and Water	\$222,033	\$13,345	\$53,429	\$72,021	\$152,397	\$0	\$291,192	
16, 17 - Detention Center	\$6,044,574	\$71,608	\$5,817,385	\$142,139	\$1,072,354	\$0	\$7,103,485	
18 - 200 College Street	\$58,743	\$61,093	\$0	\$0	\$0	\$0	\$61,093	
19 - 177 Erwin Hills	\$701,839	\$43,892	\$234,330	\$30,047	\$624,537	\$0	\$932,806	
20 - Animal Shelter	\$298,295	\$0	\$336,295	\$2,510	\$0	\$0	\$338,805	
21 - Courts Complex	\$914,213	\$0	\$0	\$1,022,080	\$145,219	\$0	\$1,167,299	
22 - EMS Garages	\$35,335	\$0	\$37,268	\$0	\$3,638	\$0	\$40,905	
23 - 35 Woodfin	\$4,931,983	\$2,050,791	\$2,184,477	\$6,275	\$0	\$1,273,857	\$5,515,399	
24 - Community Health 257 & 283 Biltmore	\$11,200	\$624	\$6,356	\$6,275	\$0	\$0	\$13,255	
24 - Community Health Child Crisis Center 277 Biltmore	\$211,955	\$11,863	\$891	\$250,703	\$0	\$0	\$263,457	
25 - Board Of Elections	\$533,212	\$121,340	\$224,493	\$96,173	\$0	\$175,691	\$617,697	
26 - 356 Biltmore	\$3,985,817	\$7,280	\$1,014,634	\$1,660,039	\$2,563,893	\$0	\$5,245,846	
27 - Mountain Mobility	\$394,023	\$84,579	\$232,265	\$135,613	\$0	\$0	\$452,457	
28 - West Asheville Library	\$139,130	\$62,435	\$70,621	\$3,284	\$20,745	\$0	\$157,086	
29 - Enka	\$357,038	\$35,448	\$0	\$207,625	\$229,184	\$0	\$472,257	
30 - Swannanoa	\$502,315	\$477,618	\$42,732	\$0	\$7,883	\$0	\$528,233	
31 - Black Mountain	\$384,514	\$171,056	\$130,354	\$18,914	\$131,120	\$0	\$451,444	
32 - Pack	\$2,323,185	\$59,978	\$2,088	\$83,698	\$3,196,609	\$0	\$3,342,374	
33 - South Buncombe Library	\$296,074	\$135,010	\$11,895	\$6,275	\$219,381	\$0	\$372,560	
34 - Fairview	\$247,825	\$16,118	\$115,029	\$314	\$190,212	\$0	\$321,673	
35 - Leicester	\$117,528	\$0	\$45,721	\$11,723	\$98,800	\$0	\$156,244	
36 - South Asheville Library	\$278,677	\$202,437	\$80,752	\$0	\$18,739	\$0	\$301,928	
37 - Weaverville Library	\$155,675	\$159,180	\$2,970	\$0	\$0	\$0	\$162,151	
39 - North Asheville	\$100,288	\$0	\$50,990	\$3,284	\$75,709	\$880	\$130,864	
TOTAL COSTS	\$58,559,935	\$16,573,564	\$18,093,963	\$9,729,019	\$25,335,553	\$1,875,442	\$71,607,540	

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Appendix P

Buncombe 2025 Strategic Plan



Buncombe County Strategic Plan 2020-2025

POWERED BY FORESIGHT





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Letter from Commissioners

Dear Buncombe County Residents,

Growth. It's all around us. By 2040, our five-county region is expected to grow 40%, to over 640,000 people. Henderson and Buncombe counties will absorb most of the growth, which means we have to be proactive, responsive, and clear about how we'll manage our resources and priorities.

The strategic plan you're reading is a critical step toward our future. It lays out our vision, values, focus areas, and goals for the next five years. Our strategy will be used to set priorities, make decisions, and assign budgets. And at the foundation are the elements we have to get right, day in and day out, to enable our county to reach its vision.

When we began this planning process, no one could have fathomed the challenges our community and our globe would encounter as a result of Coronavirus/COVID-19. The virus has exacerbated many of the issues in our community and clearly underscored the need to move forward strategically on a set of focus areas identified in this plan.

Thanks to all of you who gave us feedback on this plan and made strong suggestions. We hope you see your voice in these pages. Moving forward, we ask you to hold us accountable and make sure we're making decisions in alignment with this plan. And over the long term, we hope that our children and grandchildren will look back on this strategy and see the seeds that helped Buncombe County become an even more remarkable place to live.

We would also like to acknowledge the recently deceased Commissioner Mike Fryar. His tireless work was driven by the desire to serve the people of Buncombe County. This plan seeks to accomplish that goal.

We dedicate this plan to our current and future residents,

Signed,
Commissioner Brownie Newman, Chair
Commissioner Pressley, Vice Chair
Commissioner Beach-Ferrara
Commissioner Whitesides
Commissioner Edwards
Commissioner Belcher
Commissioner Penland

Letter from County Manager

Upon arriving in Buncombe County in 2019, it was immediately impressed upon me what a cherished and unique place this corner of Western North Carolina is. That notion is constantly reaffirmed as I discover new places, meet different people, and hear about how much our County means to all of you during my day-to-day business. It's with that in mind that I wanted to help orchestrate a meaningful and tangible plan to maintain our excellence while striving for improvement in key areas.

The new strategic plan you're reading is a critical step. As the Commissioners noted in their letter on the previous page, Buncombe County is growing. Our challenges are changing. We must adapt and evolve to meet those challenges and lead our state. This plan maps that journey from where we are today to where we want to be by 2025.

During the course of establishing this strategic plan, Buncombe County turned our attention to COVID-19 response. This public health emergency and its aftermath will no doubt impact us for months and years to come, yet we remain steadfast. Our tactics and strategies might change, but our vision mission, values, priorities and goals for a thriving community will remain true.

You have my commitment Buncombe County's staff will work hard to execute these strategies in ways to earn and keep your trust. We want you to be proud to call Buncombe County home, and we want to leave a legacy worth inheriting,

Avril Pinder
County Manager

Buncombe County, Today & Tomorrow

Leading and managing a fast-growing County like Buncombe requires agility—to balance today’s urgent demands and the predicted needs of future residents.



The 2025 Strategic Plan includes some of the work started by previous commissions that remains relevant, e.g. eliminating deaths as a result of opioid and other substance abuse, and reducing greenhouse gas emissions. The plan also goes several steps farther in anticipation of the region’s growth. For example, the Commission recognizes it must preserve farmland and implement land use strategies.

“It’s not a matter of whether our County will grow. We will grow. The question is, where are we going to put people?”

– Commissioner Brownie Newman

The 2025 Strategic Plan was initiated by the Board and developed over the course of 4 public workshops beginning in July 2019. Additionally, the Board valued the input of the broader community and employees and requested that staff seek this input.

This plan is influenced by the input of hundreds of residents who attended 13 meetings across the County in late 2019. Residents’ input resulted in the addition of “Equity” both as a Value and a Foundational Goal, and in several important refinements to the 16 goals included in the plan. See “2025 Strategic Plan At-A-Glance” on page 9.) Additionally, the County hosted 15 employee engagement sessions that refined goals and defined potential action steps to move the plan forward.



This plan also acknowledges additional work that must be done. Specifically, there are actions that the Board and Staff must take to define baseline performance metrics that may not have been previously measured. Before we can define the right measure for a Jail population, or kindergarten readiness, we must establish a baseline. From these baseline measures, county staff across all functions will continue defining “Tier 2” goals, each nesting under one of the 16 goals. Tier 2 goals are designed to be actionable, easy to understand and results-focused. For example, supporting the broad goal of increasing total employment we might find as a Tier 2 goal, “increase small or startup business jobs by net 10% between 2020 and 2025.” Expressed in this manner, Tier 2 goals provide the basis for accountability.

Additionally, this plan is dependent on certain actions by the Board of Commissioners and staff. Key actions include the initiation of a Comprehensive Planning Process that addresses land use and zoning. This level of detail is outside the scope of a strategic plan, but is a necessity to manage the exponential growth seen in Buncombe County.



Guided by Vision, Mission, & Values

Our vision tells us where we're going. Our mission imparts our purpose. Our values tell us how we'll make decisions that serve the public good. Buncombe County Commissioners agree:

Our Vision

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

Our Mission

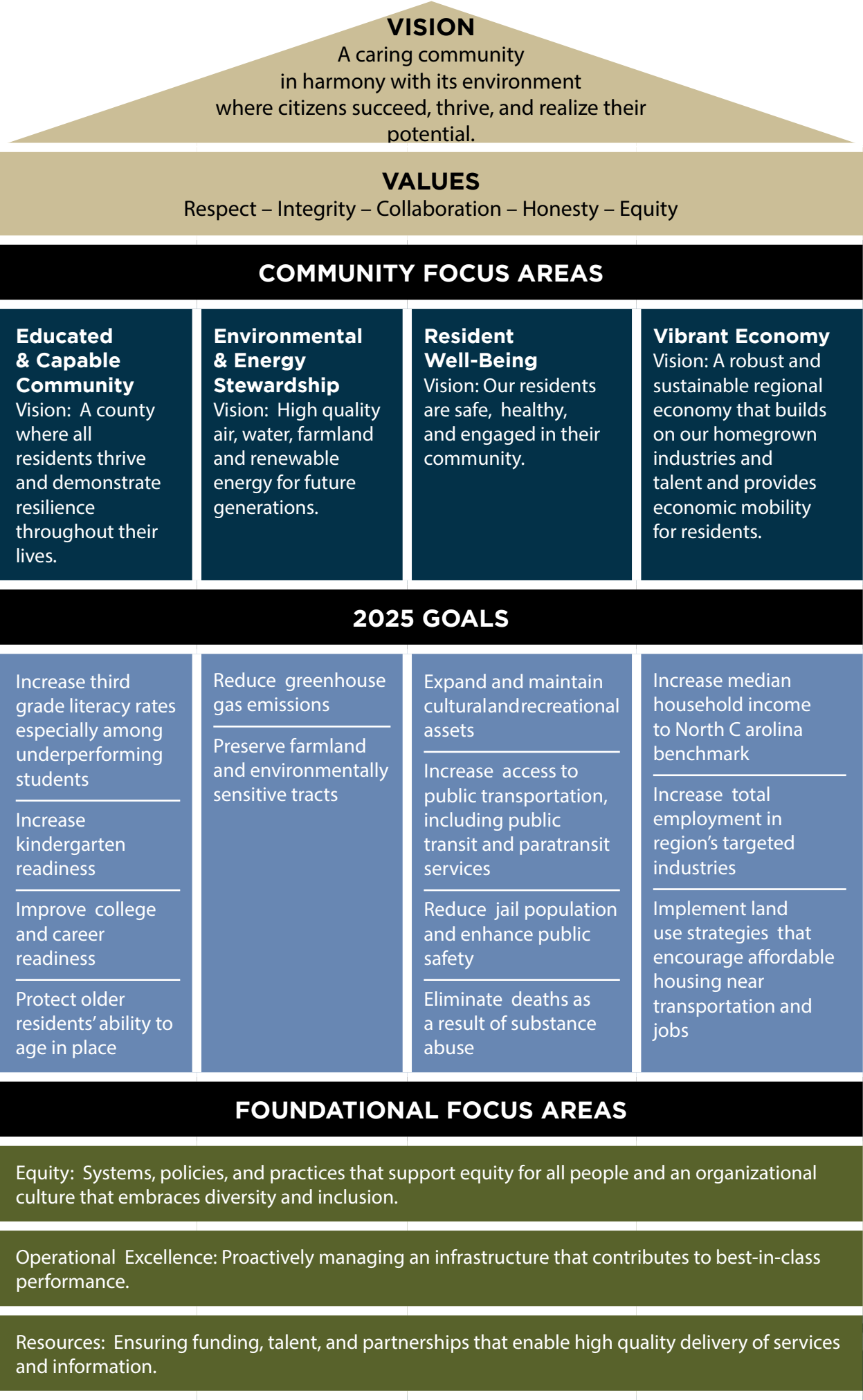
We promote a healthy, safe, well-educated, and thriving community with a sustainable quality of life. We provide effective and efficient government our citizens can trust. We deliver needed service through a responsive workforce committed to excellence, integrity, and teamwork.

Our Values

Respect • Integrity • Collaboration • Honesty • Equity

2025 Strategic Plan At-A-Glance

The graphic on the following page summarizes the work of the Strategic Plan process. However additional details are available in the appendix related to the process for public and employee engagement, as well as the community trends that were analyzed during this process. For even more details, please go to buncombecounty.org/2025 where the materials from all sessions have been stored.



Overview of the 2025 Commissioner Goals

This section provides a summary of the 2025 goals, including 13 goals supporting the community focus and 7 goals supporting the foundations. Each summary includes a description of the goal, rationale, definition, primary objectives and examples of current work underway. This is meant to provide clarity to the public and staff on the intent of the goals, but is not considered to be comprehensive (i.e., this plan is dynamic and will evolve as Buncombe County does).

COMMUNITY FOCUS AREA

Educated and Capable Community



Community Focus Area

Educated and Capable Community

Vision: A county where all residents thrive and demonstrate resilience throughout their lives.

Goal: Increase third grade literacy rates, especially among underperforming students

Rationale: Early literacy has been proven to have a significant relationship with graduation rates. Third-grade students receive extra attention in North Carolina because of the state's Read to Achieve legislative initiative, a part of the Excellent Public Schools Act. Buncombe County Schools reports growing achievement gaps between various subgroups of students (Hispanic compared to White, Economically Disadvantaged compared to Non-Economically Disadvantaged, etc.). For example, between 2014 and 2018, the achievement gap among black and white students grew from 31% to 33%. In comparison, the minority achievement gap grew even more dramatically across Asheville City Schools – from 52% to 62%. This gap is second highest among North Carolina school districts and fifth highest in the country.¹

Definitions: “Student proficiency” is measured as grade level proficiency (level III, IV, or V) on NC standardized tests. “Growth” is a measure of student learning over time. “Achievement Gap” is any significant and persistent disparity in academic performance or educational attainment between different groups of students. This is measured for white and minority students, as well as those who are economically disadvantaged, English learners, or disabled.

Objectives:

- Strengthen relationships among educational partners.
- Reduce racial disparities in student achievement.

Example Initiatives, Programs, and Policies:

- Public Schools: funding to Buncombe County & Asheville City School systems to support student success.
- Educational support grants: funding to community based programs delivering tutoring, mentoring and other educational support services.
- Isaac Coleman grants: funding to community based groups working toward equity and pipelines to education.
- Community dialog: system approaches to addressing disparities, such as the Equity Roundtable.

¹ For data sources, refer to Trend Card 7 in Appendix III.

Community Focus Area

Educated and Capable Community

Vision: A county where all residents thrive and demonstrate resilience throughout their lives.

Goal: Increase kindergarten readiness

Rationale: The years prior to kindergarten are critical in shaping a child's foundation for later school success. Research demonstrates that learning begins at birth and that high-quality early learning programs help children arrive in kindergarten ready to succeed. Yet in Buncombe County, gaps in access to affordable high-quality child care options are expected to persist due to limited availability. Currently less than 1/3 of children ages birth through five in Buncombe County are enrolled in licensed programs (4,087 out of 14,319). In NC, the average annual cost of center-based care for an infant is \$9,254; \$8,386 for a toddler; and \$7,920 for a four-year-old.²

Definitions: “Early care and education,” “early childhood education,” and “child care” are terms describing services to children ages birth to kindergarten. This includes infants and toddlers (ages 6 weeks to 3 years old), preschoolers (ages 3 to 5 years old) and pre-kindergarteners (4 year old rising kindergarteners). Program licensure is provided through the North Carolina Department of Health and Human Services, Division of Child Development and Early Education.

Objectives:

- Attract, develop, and retain early childhood teachers.
- Increase percentage of kindergarteners entering public school who demonstrate proficiency.
- Increase the percent of children ages 0-5 served by high-quality licensed care.

Example Initiatives, Programs, and Policies:

- Early Childhood Education and Development Fund: grant program investing in expanding, enhancing and sustaining early care and education.
- Child Care Subsidy: program that assists parents with the cost of child care.
- Asheville Buncombe Preschool Planning Collaborative: community based coalition working to increase availability of affordable, quality preschool.
- Family forward practices: supporting County employees through policies such as paid leave, dependent care, and flexible schedules.

² For data sources, refer to Trend Card 7 in Appendix III.



Community Focus Area

Educated and Capable Community

Vision: A county where all residents thrive and demonstrate resilience throughout their lives.

Goal: Improve college and career readiness

Rationale: Readiness for college and/or careers after high school graduation is critical for students' future success. High school graduation rates have risen over the years. Both Buncombe and Asheville City schools reported higher four-year graduation rates than the state's average of 86.5% in 2018-19.³ Yet not all students are prepared with the skills and experience for postsecondary education or living wage jobs.

Definitions: "Standards" are goals for what students should know and be able to do while learning academic content. The U.S. Department of Education establishes standards via the Common Core State Standards Initiative. "Curricula" provide educators with an outline for what should be taught in classrooms. "Assessments" determine how much a student has learned and whether he or she has performed to a level of proficiency set by academic standards.⁴ Accountability metrics include student achievement on state tests, student growth on tests, four-year graduation rate, performance on college entry exams, and career preparedness performance (credentials, certificates, and grades in career and technical education courses).

Objectives:

- Increase digital resource training to area educators and students.
- Increase vocational and technical training for high school aged students.
- Support initiatives that promote full option graduation (workforce, vocational, or college/university readiness).

Example Initiatives, Programs, and Policies:

- Public Schools: funding to Buncombe County & Asheville City School systems to support student success.
- Community College: funding to Asheville-Buncombe Technical Community College to support academic, workforce & personal development.
- Workforce & Economic Development: partnerships and incentives to create successful businesses and citizens.
- Education support grants: funding to community based programs delivering tutoring, mentoring and other educational support services.

³ Data source: Asheville Citizen-Times, Grades are in: See how Buncombe and Asheville schools rank on an annual NC report card, <https://www.citizen-times.com/story/news/local/2019/09/04/nc-report-card-ranks-buncombe-and-asheville-schools/2207955001/>

⁴ Definitions from US Department of Education, College- and Career-Ready Standards, <https://www.ed.gov/k-12reforms/standards>

Community Focus Area

Educated and Capable Community

Vision: A county where all residents thrive and demonstrate resilience throughout their lives.

Goal: Protect older residents' ability to age in place

Rationale: The median age in Buncombe County is on the rise. Between 2017 and 2037, each age group of Buncombe County residents is expected to grow in number but some more than others. Therefore, their relative proportions are expected to change. The number of older adults age 65+ is projected to grow by 28,330 and increase by 5% to 24% of the population. Older adults can experience disproportionate impacts from community barriers such as lack of access to affordable housing, transportation, health care, and wellness options.⁵

Definitions: "Older adults" are defined by age demographic and generally include people who are age 60 or 65 years or older. "Aging in place" is the ability to live in one's own home and community safely, independently and comfortably, regardless of age, income or ability level.⁶ An "age-friendly community" has policies, services and structures that facilitate older adults staying healthy, participating in economic growth, remaining socially active, and living in security.⁷

Objectives:

- Expand intergenerational programming and services for older adults.
- Commit to an affordable, age-friendly community where older adults are safe, well and engaged.

Example Initiatives, Programs, and Policies:

- Aging Plan: goals and strategies in support of a community where older adults are safe, well and engaged.
- Aging Services: Health and Human Services social work resources as well as Mountain Mobility transportation programs to assist older adults.
- Aging Funding: including federal block grants and local funding to support community based programs serving older adults.
- Tax Relief: program proving property tax relief for citizens who are 65 years or older with limited incomes.

⁵ For data sources, refer to Trend Card 3 in Appendix III.

⁶ Definition from Centers for Disease Control and Prevention, Healthy Places Terminology, <https://www.cdc.gov/healthypaces/terminology.htm>

⁷ Definition from Buncombe County Aging Plan, 2018-2022, http://www.landofsky.org/pdf/Aging/BuncombeCounty_AgingPlan_2018.pdf



Community Focus Area

Environmental & Energy Stewardship

Vision: *High quality air, water, farmland and renewable energy for future generations.*

Goal: Reduce greenhouse gas emissions

Rationale: In order to address climate change, Buncombe County adopted resolutions targeted at reducing the County’s carbon emissions as well as implementing the most fiscally and environmentally responsible solutions to reach the goal of 100% renewable energy sources for its operations as well as the community as a whole.

Definitions: “Greenhouse Gas” or “GHG” is generally defined as any gas that absorbs and emits radiant energy and contributes to the warming of the planet. The most common GHG having a negative impact on global temperatures is carbon dioxide (CO2), which is generally measured in metric tons (MT).

Objectives:

- Continue commitment to renewable energy plan.
- Continue commitment to energy efficiency efforts.

Example Initiatives, Programs, and Policies:

- Facility assessment: conduct assessment and footprint rightsizing in an effort to reduce greenhouse gas emissions from County facilities.
- Facility improvements: aggregated procurement of Solar Photovoltaic (PV) systems on public facilities.
- Solar farm: construction of 5MW utility solar farm at retired County landfill site.
- Residential energy efficiency: investments in residential energy efficiency and weatherization for low income community members.

COMMUNITY FOCUS AREA

Environmental & Energy Stewardship



Community Focus Area

Environmental & Energy Stewardship

Vision: *High quality air, water, farmland and renewable energy for future generations.*

Goal: Preserve farmland and environmentally sensitive tracts of land

Rationale: As development continues, and with natural and regulatory restrictions on steep slopes, the pressure to develop prime farmland and environmentally sensitive tracts of land increases. Farmland and environmentally sensitive tracts in the County are important to both the economy as well as the quality of life of our citizens. Currently Buncombe County has 1,073 farms, covering a total of 72,284 acres, up just slightly from the previous agricultural census. However, both the count and the number of acres dedicated to agriculture have trended downward since 2006. Losses total approximately 100 farms and 20,000 acres during this timespan.⁸

Definitions: “Environmentally sensitive tracts” is a type of designation for land needing special protection because of its landscape, wildlife or historical value. An “Agricultural District” consists of at least 50 acres of qualifying farmland, individually or separately owned, which are located within one mile of each other. In order to be considered qualifying farmland, the land must meet a short list of requirements that almost all farms in the County meet.

Objectives:

- Encourage growth and development activities in areas where appropriate infrastructure is available.
- Increase education initiatives for farmers.
- Increase market opportunities for farms.
- Increase conservation efforts.

Example Initiatives, Programs and Policies:

- Farmland Preservation Program: program that allows farmers to voluntarily enroll their farm property in an agricultural district. The purpose of the program is to slow the decline of farmlands in the County and offer operators of farms some protection from encroachment of development.
- Farm Heritage Trail: scenic driving route through the rural agricultural communities of Alexander, Leicester, Newfound and Sandy Mush in northwest Buncombe County.
- Farmland Preservation Ordinance: ordinance that allows the County to hold permanent conservation easements on farms in the County. These easements are designed to protect rural lands, particularly in the vicinity of urban growth, near high priority waterways and other environmentally sensitive areas. This gives landowners another option when faced with the pressures of development. Conservation Easements typically take two to three years to complete.

⁸ For data sources, refer to Trend Card 16 in Appendix III.

COMMUNITY FOCUS AREA
Resident Well-Being



Community Focus Area

Resident Well-Being

Vision: *Our residents are safe, healthy, and engaged in their community.*

Goal: Expand and maintain cultural and recreational assets

Rationale: As the region grows, Buncombe County must develop a well-balanced system of infrastructure that serves residents and supports communities. Buncombe County seeks to improve the quality of life within our community by providing high quality recreational and cultural facilities, opportunities for social interaction, as well as programming and resources that encourage health and wellness.

Definitions: “Recreational facilities” may include greenways and walking trails, sports fields and courts, playgrounds, and others. Cultural facilities may include public library branches and related resources.

Objectives:

- Increase safe, easy access and proximity for residents to a recreation space and/or public library within their own neighborhood.
- Expand, diversify and champion vibrant, creative activities and programming guided by practices of cultural equity.
- Increase availability of library resources through community outreach and electronic offerings.

Example Initiatives, Programs and Policies:

- Greenway Master Plan: plan for linking existing and proposed greenways together for a cohesive network for recreation and active transportation.
- Library System: including 12 branch libraries offering a variety of educational programming, and featuring East Asheville Library, a state-of-the-art facility projected to open in June 2021.
- Recreational Facilities: offering a range of facilities which offer free or low cost access to fishing, picnic areas, disc golf, outdoor games, playgrounds, sports, and other inclusive recreational experiences. Featuring Buncombe County Sports Park, which will include major enhancements over the next two years.
- North Carolina Room: a premier local history resource for Buncombe County and the region, including a variety of books, photos, family histories, oral histories, newspapers, special materials and collections.

Community Focus Area

Resident Well-Being

Vision: *Our residents are safe, healthy, and engaged in their community.*

Goal: Increase access to public transportation, including public transit and paratransit services

Rationale: Public transportation is a critical component of thriving communities, and provides connectivity in both rural and urban areas for residents, commuters, and visitors. An accessible and efficient public transit network offers convenient and affordable service for people to travel to home, work, school, recreational opportunities, and more. Public transportation reduces annual vehicle miles traveled, which helps lower air pollution and energy consumption.

Definitions: “Public transit,” is a system that transports passengers by group, is available to the general public, and typically operates on a schedule with fixed routes, and set fares. “Paratransit” describes public transportation services that offer point to point scheduled trips for individuals, and often is used to supplement fixed-route public transit – particularly for special groups or in rural or lower populated areas.

Objectives:

- Increase ridership through community outreach campaigns.
- Include a public transportation analysis as part of the comprehensive plan.

Example Initiatives, Programs, and Policies:

- Mountain Mobility: community transportation system providing public transportation including complementary paratransit services to Asheville Rides Transit (ART).
- Comprehensive Land Use Plan, 2013 Update: establishes a broad and long-range plan to guide future growth, development and services.
- 2040 Metropolitan Transportation Plan: a regional transportation plan that provides guidance as it relates to road improvements, public transit, multi-modal needs and forecasting.
- Planning partnerships: coordination through groups such as the French Broad River Metropolitan Planning Organization (MPO), Land-of-Sky Regional Planning Organization (RPO), and other public transportation providers in the region (i.e. City of Asheville, Haywood County, Madison County, Henderson County, etc.).
- Bus passes: removing barriers to public participation through the provision of no-cost access to public transit for Seniors and those attending public meetings.



Community Focus Area

Resident Well-Being

Vision: *Our residents are safe, healthy, and engaged in their community.*

Goal: Reduce jail population and enhance public safety

Rationale: Buncombe County’s jail houses inmates for local, state and federal criminal justice agencies. There are 604 beds in 13 housing units. Of the 604 beds, 96 are designated as female beds. Between 2015 and 2018, the number of people awaiting case disposition in the detention facility has increased by 13%, from 309 to 352. A primary driver of this increase is the growing length of stay experienced by pre-trial defendants. Approximately 70% of the jail population is state pre-trial defendants. Additionally, staff projections suggest the female population will regularly exceed capacity by November 2020.⁹

Definitions: “Detention centers” or “detention facilities,” commonly known as “jails,” are places of confinement for inmates. Typically, jails are local facilities under the jurisdiction of a city, local district or county. In North Carolina, counties are responsible for operating jails. “Diversion” programs in the criminal justice system are options to avoid sentencing, typically with a rehabilitative component. Diversion programs can occur at various phases or “intercepts” within the process, through a referral by law enforcement or the courts. “Treatment courts” are a type of diversion program sometimes known as “specialty courts” or “recovery courts” that serve specific populations such as people with substance use disorders.

Objectives:

- Reduce average length of stay for pretrial population.
- Reduce annual bookings for failure to appear and technical violations.
- Increase the number of successful graduates from diversion programs and treatment courts.
- Reduce crime rate, including violent and property crimes, within the County’s jurisdiction.

Example Initiatives, Programs, and Policies:

- Justice Resource Advisory Council: planning and coordination for the local justice system.
- Safety and Justice Challenge: strategies to reduce jail population with a focus on data integration, racial equity, and community engagement.
- Justice Resource Center: one-stop center serving justice-involved people with diversion options and programming to support wellness.
- Medically Assisted Treatment Program: a detention center program that provides patients with an addiction disorder receive controlled doses of medication in conjunction with counseling and therapy to help them avoid returning to more dangerous substances.

9 For data sources, refer to Trend Card 9 in Appendix III.

Community Focus Area

Resident Well-Being

Vision: *Our residents are safe, healthy, and engaged in their community.*

Goal: Eliminate deaths as a result of substance abuse

Rationale: North Carolina has been significantly impacted by the opioid epidemic. In 2017, the state had a rate of 19.8 opioid overdose deaths per 100,000 persons. This is 5.2 deaths per 100,000 persons higher than the national average.¹⁰ Buncombe County is no exception with an opioid overdose death rate almost twice that of North Carolina. Between 2015 and 2017, the number of opiate-related deaths in Buncombe County tripled – growing from 32 to 113. Beyond fatal overdoses, substance use disorders take a community toll in other ways. For example, communicable diseases associated with injection drug use have been on the rise.¹¹

Definitions: “Opioids” are a class of drugs that include the illegal drug heroin, synthetic opioids such as fentanyl, and pain relievers available legally by prescription, such as oxycodone (OxyContin®), hydrocodone (Vicodin®), codeine, morphine, and many others.¹² “Substance Use Disorders” are generally defined as addiction to drugs or alcohol. One type of substance use disorder is “opioid use disorder.” Medical professionals can provide diagnosis, and there are various modalities of “treatment” available, such as Medication Assisted Treatment as well as inpatient and outpatient counseling, and peer support. Research finds that Medication Assisted Treatment has the highest efficacy rate, keeping a full 50% from chaotic, illicit use.¹³ “Harm reduction” is an approach that involves reducing negative consequences. Examples of harm reduction related to opioid use disorder include overdose reversals (using the medication Naloxone) and syringe services programs that provide access to safe injection supplies as well as treatment linkages.

Objectives:

- Increase prevention and treatment programs.
- Equip County professionals and partners with appropriate and adequate tools and training.
- Reduce the total number of children coming into foster care related to parental substance use disorders.

Example Initiatives, Programs, and Policies:

- CARE Team: community coalition working to improve prevention, treatment and harm reduction through a substance use response plan.
- Opioid grants: funding to Buncombe County in support of services such as Medicaid Assisted Treatment, transitional housing, and more.
- Opioid services: programs in Health and Human Services, Emergency Management, and the Detention Facility for treatment and harm reduction.
- Overdose mapping: utilizing public record and EMS data to perform cross-departmental analysis of death records and overdose patterns between to inform prevention efforts.

10 North Carolina Opioid Summary, Opioid-Involved Overdose Deaths, National Institute on Drug Abuse, <https://www.drugabuse.gov/opioid-summaries-by-state/north-carolina-opioid-summary>

11 For data sources, refer to Trend Card 10 in Appendix III.

12 Definition from National Institute on Drug Abuse, <https://www.drugabuse.gov/drugs-abuse/opioids>

13 Kane, C., Ostrach, B., Leiner, K. et. al. (2019). Introduction to Medication Assisted Treatment & Communication Strategies to Reduce Stigma, Bias and Harm when working with Substance Users. UNC Health Sciences at MAHEC, 2019.



COMMUNITY FOCUS AREA

Vibrant Economy



Community Focus Area

Vibrant Economy

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

Goal: Increase median household income to North Carolina benchmark

Rationale: Buncombe County has a thriving economy that demonstrates job growth, low unemployment and thriving industry clusters. Even with these positive attributes, annual median household income (\$50,668) continues to lag behind 2018 North Carolina state benchmarks (\$52,413)¹⁴ while costs of living increase.

Definitions: “Household Income” includes income of the householder and all other people 15 years and older in the household, whether or not they are related to the householder. “Median” refers to the point that divides the household income distribution into halves, one-half with income above the median and the other with income below the median. The median is based on the income distribution of all households, including those with no income.¹⁵

Objectives:

- ➔ Increase average wage for incentivized projects by Buncombe County.
- ➔ Set standard for community by supporting \$15 minimum wage.
- ➔ Increase number of certified apprenticeship slots offered throughout Buncombe County.

Example Initiatives, Programs and Policies:

- ➔ Economic Development Incentive Program: targeted incentives for high wage jobs.
- ➔ Mountain Community Capital Fund: small business loan guarantee program for historically disadvantaged communities.
- ➔ County Policy: Buncombe County \$15 Minimum Wage for all full-time employees.

¹⁴ Sources: U.S. Census Bureau, American Community Survey (ACS) and Puerto Rico Community Survey (PRCS), 5-Year Estimates. The PRCS is part of the Census Bureau’s ACS, customized for Puerto Rico. Both Surveys are updated every year.

¹⁵ Sources: U.S. Census Bureau, American Community Survey (ACS) and Puerto Rico Community Survey (PRCS), 5-Year Estimates. The PRCS is part of the Census Bureau’s ACS, customized for Puerto Rico. Both Surveys are updated every year.



Community Focus Area

Vibrant Economy

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

Goal: **Increase total employment in region’s targeted industries**

Rationale: Buncombe County is home to several industries that were born here and grew up here. These industries give us a competitive advantage – from attracting new business to developing our workforce. Continued growth in our strong sectors will promote opportunities in high wage sectors for job seekers with a variety of skill and education level.

Definitions: “Targeted industries” are representative of high value opportunities unique to our region and include: advanced manufacturing; life science; climate technology; outdoor products; professional office and information technology. These are growing industries that offer above-average salaries.

Target Industry Group	2018 Jobs	2013-2018 % Change	Average Earnings Per Job
Advanced Manufacturing (e.g. Automotive, Aerospace, Food, Beverage, etc.)	18,088	25%	\$68.8K
Life Science (Biotech and Medical Devices)	645	71%	\$63.6K
Climate Technology	1,171	22%	\$73.6K
Outdoor Products	624	3%	\$56.5K
Professional Office and Information Technology	11,708	15%	\$73.2K

Objectives:

- ➔ Increase total employment in targeted Professional Office and Information Technology jobs.
- ➔ Increase total employment in targeted advanced manufacturing jobs.
- ➔ Increase small business and “startup” jobs.

Example Initiatives, Programs and Policies:

- ➔ Venture Asheville: high-growth entrepreneurship initiative.
- ➔ Buncombe County Site Selection Study: analysis of parcels for potential economic development use.
- ➔ Mountain Community Capital Fund: small business loan guarantee program for historically disadvantaged communities.

Community Focus Area

Vibrant Economy

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

Goal: **Implement land use strategies that encourage affordable housing near transportation and jobs**

Rationale: Land use strategies guide the future actions of a community. These strategies help to support a vision for the future by identifying long-range goals and objectives for all activities that affect the community. These strategies account for changes in Buncombe County’s growth patterns, development scenarios, land use demands, and demographic composition. Robust land use strategies will help to identify the “best use” of our scarce developable land resources and encourage development that meets the community needs for affordability and accessibility.

Definitions: The “comprehensive plan”, also known as a long-range plan, general plan or master plan is a principal planning tool often used by local governments to represent a vision for the future designed to guide growth, community needs and identified goals through a series of objectives, initiatives and goals. The plan (while not a set of regulations) will influence revisions to, or facilitate the creation of, new standards and policies to promote said objectives, initiatives and goals.

Objectives:

- ➔ Evaluate existing and potential programs and incentives that encourage affordable housing along transportation corridors and in areas where adequate public infrastructure exists.
- ➔ Initiate a robust, citizen engaged and policy-focused comprehensive planning process.

Example Initiatives, Programs and Policies:

- ➔ Comprehensive Plan: the County will develop a new Comprehensive Plan, which will replace the currently used Land Use Plan Update 2013, based on the County’s original 1998 plan.
- ➔ Audit, evaluate and improve upon all historic plans completed by Buncombe County and regional partners like the NCDOT, Land of Sky, to fully assess previously identified goals and strategies and evaluate current relevancy.



FOUNDATIONAL FOCUS AREAS

Equity

Operational Excellence

Resources



Foundational Focus Area

Equity

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

Goals:

- 1. Ensure that policies and practices eliminate barriers to allow for equitable opportunity**
- 2. Ensure representative and inclusive practices are reflected in decision making**

Rationale: Equity is one of Buncombe County's values as expressed in this strategic plan. Inequality and lack of inclusion exist across all areas, whether looking at geography, race, gender, age, sexual orientation, disability, and many other traits. However racial equity is defined as a starting place because of pronounced racial disparities at a community level. Buncombe County is experiencing significant and in some cases growing racial gaps across broad domains, including: birth outcomes; health outcomes; educational attainment; income; business success; criminal justice involvement; and life expectancy. Buncombe County as an organization has policies and practices that impact equity, such as: employee recruitment and development; benefits and compensation; service delivery; purchasing; communications; and community engagement.

Definitions: "Equity" is defined as the state of being just, impartial and fair. "Inclusion" is the action or state of including or being included within a group or structure. More than simply diversity or numerical representation, inclusion often involves authentic and empowered participation and a true sense of belonging. "Racial justice" is the systematic fair treatment of people of all races that results in equitable opportunities and outcomes for everyone. "Racial Equity" is achieved when race can no longer be used to predict life outcomes, and outcomes for all groups are improved.¹⁶

Objectives:

- Develop a countywide equity plan and strategies.
- Provide opportunities for employee input and feedback.

Example Initiatives, Programs, and Policies:

- Equity and Inclusion Workgroup: internal cross-departmental committee formed to oversee the creation and implementation of an equity action plan.
- Safety and Justice Challenge: examining practices and working to decrease racial and ethnic disparities in the local justice system.
- Minority Business Plan: practices designed to provide minorities with equal opportunity to participate in contracting and procurement.

¹⁶ Definitions from Race Equity Action and Inclusion Action Guide by the Annie E. Casey Foundation, January 8, 2015 <https://www.aecf.org/resources/race-equity-and-inclusion-action-guide/>

Foundational Focus Area

Operational Excellence

Vision: *Proactively managing an infrastructure that contributes to best-in-class performance.*

Goals:

1. **Foster an internal business culture focused on continuous improvement**
2. **Assure that policies reflect ethical principles**
3. **Ensure all decisions promote the County’s financial health and long term interests**
4. **Leverage and maximize technologies, plans, and studies to enhance the safety and capabilities of infrastructure**

Rationale: Often unseen by the public, the functional operations within government are the central driver for enhancing performance and generating change. A high performing government is more capable of delivering high quality, timely, and meaningful services to residents. The impacts of government operations go far beyond the “public-facing” realm of social workers and tax collectors. These impacts can be indirectly felt through the ethics of procurement processes, efficient use of budgeted resources, and transparency of information technology.

Definitions: “Operational Excellence” is the recurring execution of public processes and services on a consistent, equitable and efficient basis.

Objectives:

- Develop departmental business plans that include relevant measures.
- Review and improve business processes.
- Standardize and maintain policies and practices.
- Support initiatives to ensure integrity of data and physical assets.

Example Initiatives, Programs and Policies:

- Policy Review Process: recurring review of County-wide policies for consistency and applicability.
- Departmental Business Planning: development of Departmental business plans aligned to the Buncombe County Strategic Plan.
- IT Governance and Capital Planning: annual process for review of requests and identification of solutions that meet County-wide needs.

Foundational Focus Area

Resources

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

Goals:

1. **Ensure that Buncombe County is an employer of choice in the region**
2. **Optimize funding and partnerships**
3. **Increase public engagement opportunities for input on County programs, projects and initiatives**

Rationale: In order to meet the pressing needs of our community, Buncombe County requires talented staff and partners that can deliver high quality programs and services. We must be able to hire and retain the most talented staff, partner with the most innovative and experienced partners, and proactively engage our residents to understand how we are meeting, or failing to meet, expectations.

Definitions: “Funding” refers to the budgeted revenues and grant resources available to the county. “Partnerships” refers to organizations in the government, nonprofit and private sector that are stakeholders in the community.

Objectives:

- Establish a robust training and development program.
- Ensure a sustainable compensation, recruitment and retention program.
- Leverage public and other funding.

Example Initiatives, Programs and Policies:

- Employee Talent Development: dedicated program for assessing current and desired employee knowledge, skills and abilities.
- Community Engagement: dedicated resources to engage communities across Buncombe County on County programs, services and initiatives.
- IT Governance and Capital Planning: annual process for review of requests and identification of solutions that meet County-wide needs.



Summary

All strategic plans are a leap of faith. The Buncombe County 2025 Strategic Plan sets a course based on what we value and what we believe will be true in the future, based on the best information and projections available to us.

If all goes well, in 2040, a future generation will look back on this work and recognize the residents', Commissioners', and staff's efforts to anticipate the future and consider the next generation's wellbeing. This is the definition of intergenerational equity: to honor current residents' needs without preventing future residents from meeting their own.

Of course, things don't always go according to plan. In that case, Buncombe County Commissioners can return to their values, to residents, and to staff who were instrumental in providing wise counsel, and who will be instrumental in the future.

Our future starts today.

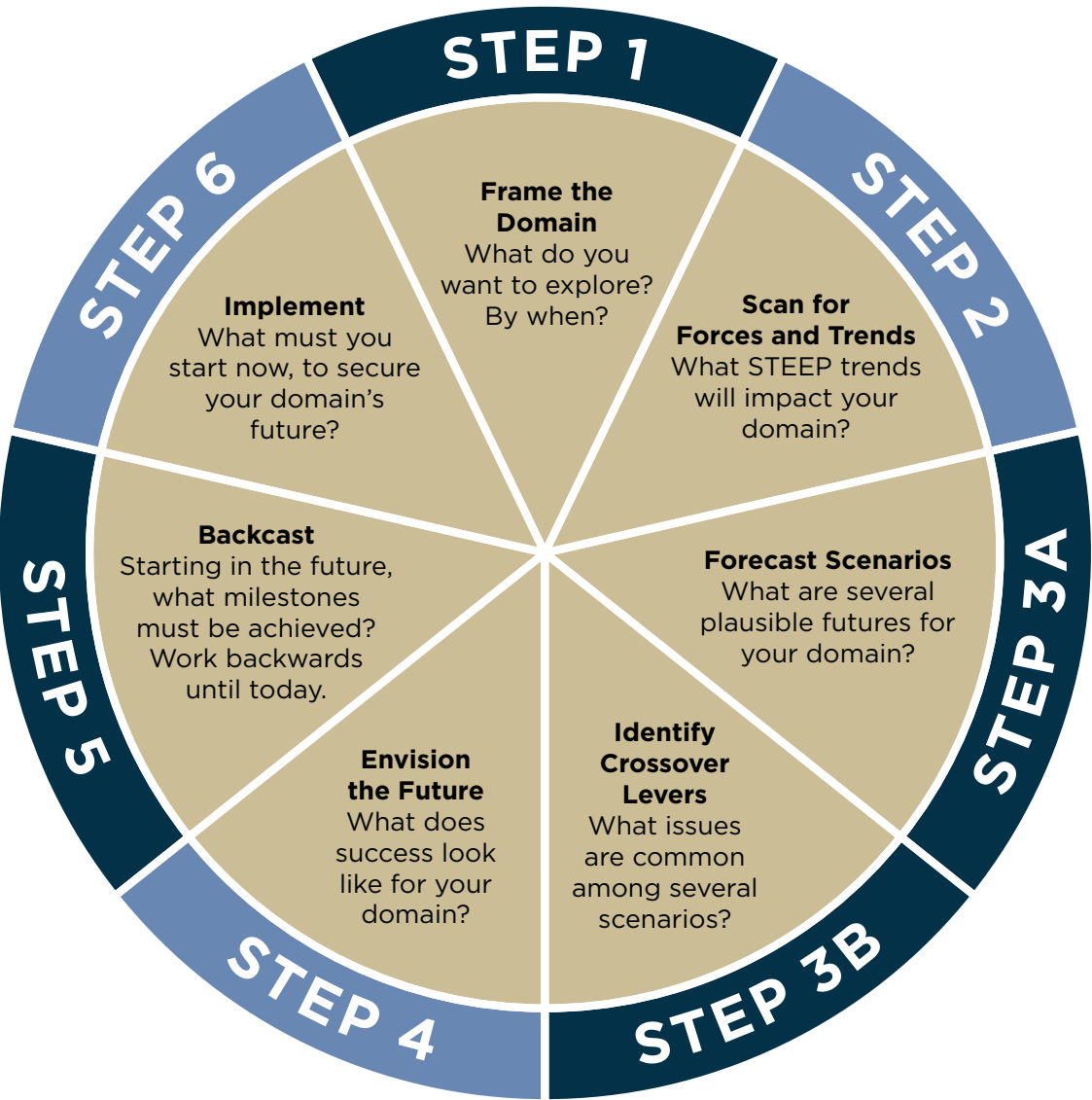


Appendix

I. Methodologies

A. Strategic Foresight

Strategic foresight is a professional, proven process used by the U.S. Military, NATO, the World Bank, Fortune 500 Companies, and others to anticipate the future. The Buncombe County Board used several steps of the strategic foresight process (see image below) to begin its discussion about the County’s future.



Step 1: Frame the Domain

The Board chose the domain: “The Future of Buncombe County through 2040.” Although the Board knew that they wanted a 5-year plan (not a 20 year plan), they chose to think a generation into the future, so that the 5-year Strategic Plan would give them the best chance of long-term success.

Step 2: Scan for Forces and Trends

To ensure that the 2025 Strategic Plan is responsive to the trends facing the County, Commissioners and department heads gathered to identify and discuss the top trends. They considered dozens of “STEEP” trends (Society, Technology, Economy, Environment, and Politics) and ranked them high to low according to impact.

All Commissioners agreed on 10 trends that are highly certain to have a large impact on Buncombe County through 2040:¹⁷

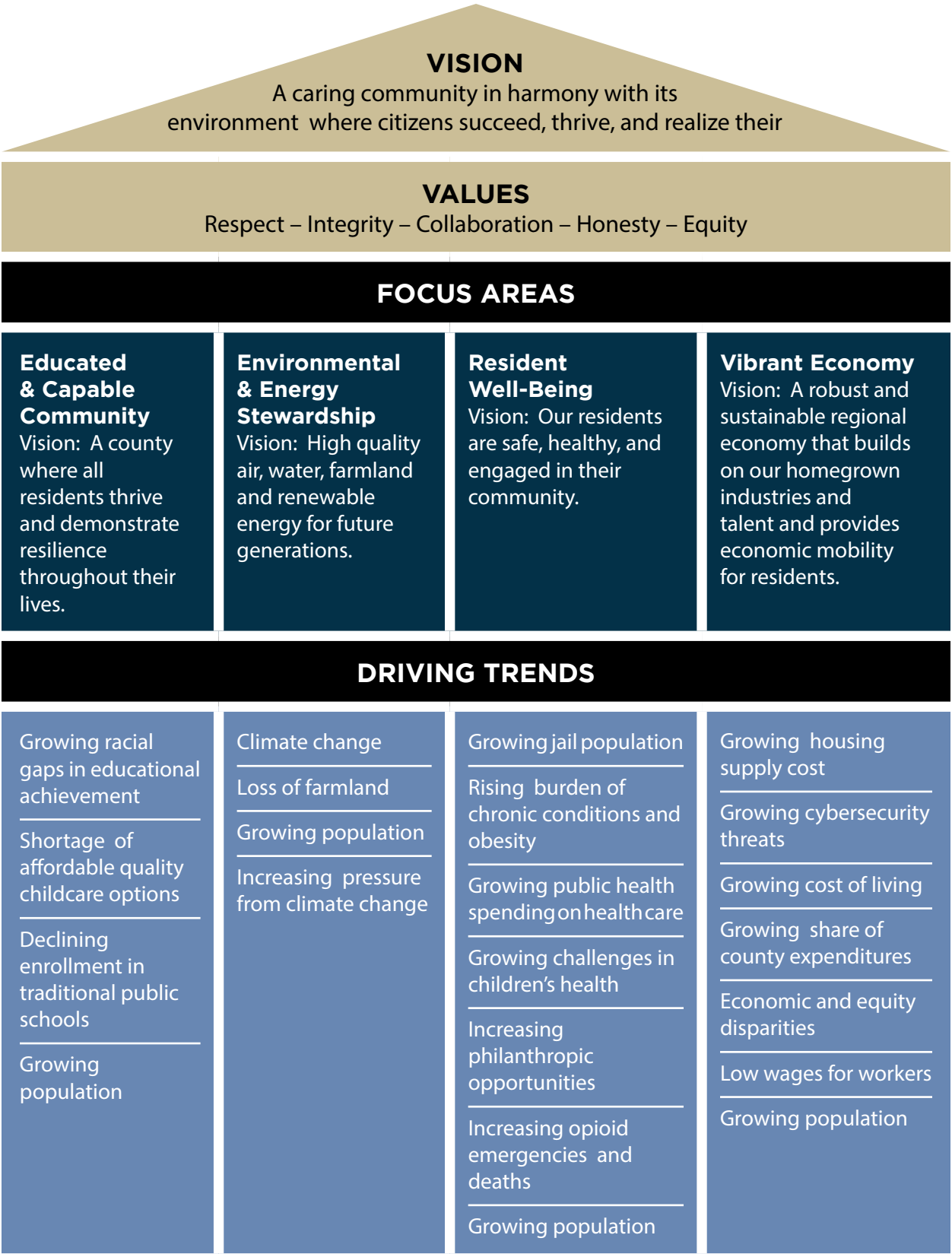
1. Growing housing costs and supply
2. Growing jail population
3. Growing population
4. Growing racial gaps in education achievement
5. Growing public spending on health care
6. Rising burden of chronic conditions & obesity
7. Increasing opioid emergencies and deaths
8. Low wages for workers
9. Economic and equity disparities
10. Loss of farmland

¹⁷ For details on STEEP Trends, refer to Trend Cards in Appendix III.



Step 4: Envision the Future

The Commission began to draft the Focus Areas and visions that would be responsive to the top trends facing Buncombe County.



B. Identifying Values

How did Commissioners identify their values?

Donna Warner from the UNC-Chapel Hill School of Government facilitated the following process.

Values are an enduring belief about the way things should be done and serve as guides for how decisions are made. Values guide actions and for commissioners, like other leaders, their credibility depends on it. As the board wrestles with what Buncombe County will look like in the future, it is important for fellow commissioners, staff and residents to understand what beliefs guide their decisions.

Commissioners explored and shared what was important to them, what they believe the board stands for and also what makes Buncombe County unique. Using a sheet with a list of 50 values, commissioners selected their top 3 personal values, those that were most important to them. They shared their choices with each other and discussed what they meant, why they were chosen and how it will impact their decision making. It was noted there were several values that commissioners shared in common but that no two commissioners selected the same three values and how important it was to know where each leader “was coming from.”

Sharing of personal values was followed by a discussion of those values for which the board stands. Commissioners explored what they wanted to be known for as a board by selecting an image from 50 offered. They described how the image they selected characterized how they will work together and what the image meant to them. Working in two groups, commissioners decided they want to the board to know for “**restoring public trust through honest and ethical decision making, transparency, fiscal responsibility, impactful policy making and good governance.**” One group described it simply as “we fixed it.”

With an understanding for their personal values and what the board stands for, the commissioners worked in groups to brainstorm and determine those values most important to the county's work, what they held dear and want to preserve and build for future generations. They determined four values: respect, honesty/integrity and embracing a culture of collaboration. Later in the process after community input, equity was added as a value.



II. Putting it to Work: Community and Staff Engagement

Public Engagement

In October through December 2019, Buncombe County hosted a series of workshops to share updates about the strategic plan and gather public input. In order to maximize access, these sessions were held at locations throughout the community at various times of day and days of the week. Spanish language interpretation was available as well as bus tickets and parking passes. In addition, feedback was collected online through the County’s “Let’s Talk” public engagement platform.

In total, there were 271 attendees across 13 sessions at the following locations:

- **North** – Barnardsville Community Center
- **South** – Skyland Fire Department
- **East** – Black Mountain Town Hall
- **West** – Enka-Candler Library
- **Central** – Arthur R. Edington Center & Buncombe County Administrative Offices

A primary goal to was gather input on setting goals that will have the greatest impact for each of the four community focus areas. This was accomplished through visioning, small group exercises, and large group discussion. Various themes emerged:

What to focus on:

- Transportation
- Education
- Employment
- Housing
- Justice/Safety
- Youth

How to govern:

→ Health/Mental Health/ Substance Use	→ Equity	→ Collaboration
→ Land Use & Natural Resources	→ Inclusion	→ Public Engagement
→ Connectivity	→ Partnerships	→ Accountability
	→ Funding	→ Performance Measurement
	→ Investments	

All information collected during public engagement was shared with the Board of Commissions in its entirety as well as published to the website. Commissioners reviewed the feedback during their December workshop and made a number of modifications to their draft plan as a result. For example, “equity” was added as a value as well as a foundational focus area. Several goals within the community focus areas were also added or changed as a result of the public input. For example, language was changed in one goal from “elderly” to “older adult,” and a goal was added regarding “land use strategies to encourage affordable housing near transportation and jobs.”

Employee Engagement

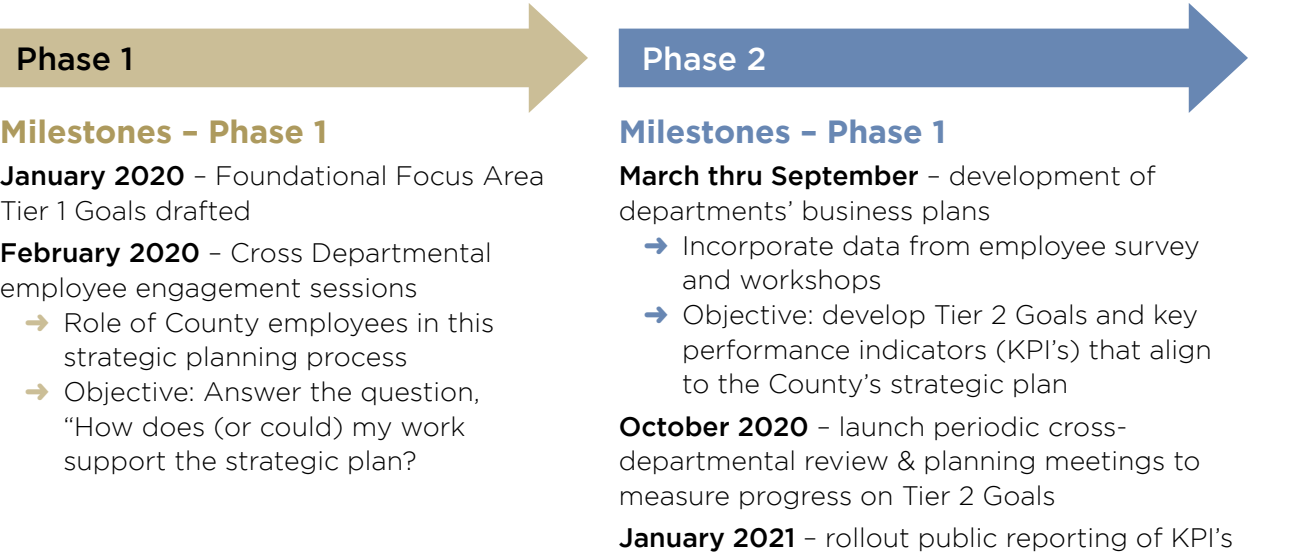
In November 2019, County employees were invited to respond through a survey to two questions related to the Values articulated by the Board of Commissioners. These Values provide a bedrock for how the County operates, and the questions posed to employees were, “In your department do you see [Respect, Integrity, Collaboration, Honesty] being demonstrated?” and “As we work to define this value, what does [Respect, Integrity, Collaboration, Honesty] mean to you?” Responses to these questions provide a benchmark to measure change to the organizational culture over the subsequent years.

Employees were also asked through the survey to provide an initial reaction to the four draft community focus areas. The specific question asked was, “What can, or could, your department do additionally to improve or impact an [Educated and Capable Community, Environment and Energy Stewardship, Resident Well-Being, or Vibrant Economy].” Of the County’s 1,500+ employees, 278 responded to the survey.

During the month of February, 2020, County employees were invited to attend 1 of 15 input workshops. In total, there were 182 attendees representing 26 departments. The workshops were designed with three purposes in mind:

1. To inform employees about the strategic planning process with an emphasis on the role of employees;
2. To generate ideas that may lead to initiatives addressing the goals of the plan;
3. To introduce cross-departmental collaboration that prompts innovative approaches to service delivery.

As with the employee survey, information gathered during the workshops were largely anonymous; that is, employees were asked only to identify their respective departments. All ideas and feedback will be returned to departmental leadership prior to the beginning of business planning in order to inform that phase of the strategic planning process, as depicted below:



III. Trend Cards

The following trend cards are those that were originally created for Buncombe County. After the original workshop, Board members added a few additional trends which may not be reflected here.

Society

1. Growing Population

By 2040, the GroWNC region (Buncombe, Haywood, Henderson, Madison and Transylvania Counties) will be home to over 630,000 people – nearly 40% more than in 2010. This is an increase of about 178,000 people or the addition of two cities the size of Asheville. This increase is expected to translate to a need for almost 75,000 additional housing units across the five counties. Most of this growth is expected to occur in Buncombe and Henderson Counties.

Source: 2015-2019 Comprehensive Economic Development Strategy for Buncombe, Haywood, Henderson, Madison, and Transylvania Counties, 2015; Draft French Broad River Metropolitan Planning Organization SE Data Development Report, 2014

3. Rising Median Age

Between 2017 and 2037, each age group of Buncombe County residents is expected to grow in number but some more than others. Therefore, their relative proportions are expected to change.

Age 0-17	add 3,735	decrease by 2% to 17% of the population
Age 18-24	add 2,345	decrease by 1% to 7% of the population
Age 25-44	add 12,790	decrease by 1% to 25% of the population
Age 45-64	add 15,490	decrease by 1% to 26% of the population
Age 65+	add 28,330	increase by 5% to 24% of the population

As a result, the median age in Buncombe is expected to increase from age 42.1 to age 45.6.

Source: Population estimates for 2017 and projections for 2037 by the Demographer's Office at the North Carolina Office of State Budget and Management

2. Increasing Hispanic & Decreasing Black Residents

Between 2017 and 2037, Buncombe County is projected to grow (in total number) the most in terms of White (by 54,400) and Hispanic (by 17,400) residents but lose about 440 Black Residents. Along the way, the proportion of various racial groups within the county population is expected to remain essentially consistent. In terms of ethnicity, however, the proportion of Hispanic residents is expected to grow from 8% to 11%.

Source: Population estimates for 2017 and projections for 2037 by the Demographer's Office at the NC Office of State Budget and Management; State of Black Asheville, Feb 2017

4. Rising Burden of Chronic Conditions and Obesity

Chronic conditions are among the leading causes of death in Buncombe County – cancer, heart disease, chronic lower respiratory disease, cerebrovascular disease, and Alzheimer's disease.

If current trends continue, between 2016 and 2030 chronic disease could cost North Carolina \$65.5 billion in medical costs and an extra \$26.6 billion annually in lost employee productivity.

Source: NC State Center for Health Statistics, 2017; fact sheet from the Partnership to Fight Chronic Disease, accessed Aug 20 2018

Society

5. Growing Challenges in Children's Health

In Buncombe County, the prevalence of overweight and obesity among students in K-5 grew from 33.17% in 2012 to 33.8% in 2015. Unhealthy weight increases the risk of many health problems.

Meanwhile, both nationally and locally, immunization rates are declining and preventable serious illnesses are increasing. In Buncombe County since 2000, the percentage of kindergarteners with religious exemptions to immunizations has increased from 0.62% to 5.70% in 2018.

Additionally, a national study suggests that rates of mental-health incidents among teens and young adults are growing. Between 2005 and 2017, the share of teens 12-17 who reported the symptoms of a major depressive episode within the last year rose from 8.7% to 13.2%.

Source: "Sustainability Annual Report for Buncombe County," 2016; "Schools Grapple With Student Depression as Data Show Problem Worsening," Education Week, Mar 14 2019; NC DHHS Immunization Branch, July 2019

6. Declining Enrollment in Traditional Public Schools

Between 2017 and 2025, Buncombe County Schools is projected to lose 2,230 students, falling to a total enrollment of about 21,300. More generally enrollment in traditional NC public schools has been falling, down to 81% as of 2018. Districts with declining enrollment face difficult budget decisions.

In part the decline in number is driven by an overall shrinking student population. Additionally, a growing share of students are switching to charter schools, home schools, and private schools. In Buncombe County, the share of public school students attending a charter school has grown from less than 3.9% in 2011 to 4-7.9% in 2017.

Source: "Nearly 1 in 5 NC Students Are Opting out of Traditional Public Schools," Newsobserver, Jul 13 2018; "2017-18 Enrollments & Facilities Report," Buncombe County Schools, 2018; "Change in North Carolina K-12 Population," NC Dept of Public Instruction, accessed Jul 22 2019

7. Growing Racial Gaps in Educational Achievement

Buncombe County Schools reports growing achievement gaps between various subgroups of students (Hispanic compared to White, Economically Disadvantaged compared to Non-Economically Disadvantaged, etc.). For example, between 2014 and 2018, the achievement gap among black and white students grew from 31% to 33%.

In comparison, the minority achievement gap grew even more dramatically across Asheville City Schools – from 52% to 62%. This gap is second highest among North Carolina school districts and fifth highest in the country.

Source: "Two NC school districts with major racial achievement gaps seek solutions," Carolina Public Press, Feb 21 2019; North Carolina Department of Public Instruction, July 2019

8. Changing Rates of Violent Crime

Between 2015 and 2017, overall crime decreased in many areas of Buncombe County but the rate of violent crime increased by 26%, from 239 per 100,000 to 301 per 100,000. This increase is primarily driven by assault and motor vehicle theft, while other property crimes are declining. Furthermore, gun-related violent crime is growing by 55% (2016-19).

Sources: NC State Bureau of Investigation, 2017 Annual Report; Asheville PD Update on Gun Violence, Jun 25 2019



Society

9. Growing Jail Population

Between 2015 and 2018, the number of people awaiting case disposition in the detention facility has increased by 13%, from 309 to 352. Driving this increase is the growing length of stay experienced by pre-trial defendants. Approximately 70% of the jail population is state pre-trial defendants. Additionally, staff projections suggest the female population will regularly exceed capacity by November 2020.

Sources: Staff presentation to Board of Commissioners, Oct 10 2017; staff presentation to Justice Resource Advisory Council, Jul 5 2019

10. Growing Opioid Addiction and Substance Abuse Disorders

Between 2015 and 2017, the number of opiate-related deaths in Buncombe County tripled – growing from 29 to 92. Meanwhile in 2016, there were over 17 million painkillers prescribed in the county. This equals almost 68 pills for every man, woman and child in the County. Communicable diseases associated with injection drug use are also expected to continue rising.

Source: "Buncombe County Strategic Priority: Opioid Addiction", Dec 2017; and "County-by-County Figures: The Opioid Crisis in North Carolina," NC Office of the Governor, May 16 2017; NC Opioid Action Plan Data Dashboard, accessed Jul 22 2019

Technology

11. Increasing Demand for Digital Gov Services & Info

Demand for personalized and digital government services accessible by computer and especially mobile devices is expected to continue growing as more and more people access the internet on their own devices at all ages and spend significant time outside of school and work on the web. Already at least 42% of voting-age US citizens handle a majority of their government interactions through digital means. And 86% want to maintain or increase their digital interactions.

Source: "Digital Government: Your Citizens are Ready, Willing... and Waiting," Accenture Public Service Insights, Oct 14, 2015

12. Growing Artificial Intelligence in the Classroom

As AI and its supporting technologies continue to advance, their applications in areas like education are expected to increase exponentially. Depending on adoption rates, AI could completely transform education by as early as 2036, including helping students receive the additional support they need to complete their education, fill more jobs, and earn more and higher wages. AI could also improve the training provided to teachers while reducing costs over the same time horizon, releasing funds to be reinvested into the school system.

Source: "Value of data: Teaching the future with AI," Western Digital and Accenture, Apr 1 2019

13. Growing Job Automation

Automation and computing advances are expected to eliminate, redefine, and create new jobs through the 2020s and 2030s. Along the way, economic inequality and the number of un- or under-employed individuals is expected to grow.

An MIT study estimates that 54-69% of jobs in 15 North Carolina metro areas, including 65% of jobs in the Asheville metro area (Buncombe, Haywood, Henderson, Transylvania, and Madison Counties), may be impacted by automation. The impact is expected to focus particularly on routine clerical work, such as cashier and food service jobs, but also affect jobs with more cognitive and analytical tasks such as software development and financial analysis.

Source: "In Advanced and Emerging Economies Alike, Worries About Job Automation," Pew Research Center, Sept 13 2018; "Small cities face greater impact from automation," Frank, Sun, Cebrian, Youn, and Rahwan, J. R. Soc. Interface, Feb 7 2018

14. Growing Cyber Security Attacks on Local Gov

Targeted ransomware attacks on local US government entities – local governments, police stations, and schools – are on the rise, costing localities millions as some pay off the perpetrators in an effort to untangle themselves and restore vital systems. The cybersecurity firm Recorded Future estimates that at least 170 county, city, or state government systems have been attacked since 2013, including at least 45 police and sheriff's offices.

Source: "Crippling ransomware attacks targeting US cities on the rise," cnn.com, May 10 2019

Environment

15. Heavy Rains and Droughts Grow More Frequent

Precipitation is expected to grow less frequent but more intense when it arrives, increasing flooding and associated landslides. Already between 1958 and 2012, heavy precipitation events increased in the Southeast region by 27%. The average annual number of heavy rainfalls have been growing in Buncombe County, too.

Additionally, drought conditions are expected to increase and consequently stress on the forest and increased risk of wildfires. Fires in Eastern and Western NC suggest that wildfires are already a growing issue for the state and will become more severe as climate change progresses.

As a result, these trends are expected to increasingly impact state energy issues, water resources, land use, transportation and emergency response.

Source: "The Reality of Global Warming (Climate Change) and its Potential Impact on North Carolina: UNC Asheville Response," September, 2008; "Living Asheville: A Comprehensive Plan for our Future," adopted 2018

17. Growing Urbanization

Like many communities across the nation, Buncombe County is growing increasingly more urban. Between 2000 and 2010, its urban population grew from 71% to 76%. And since the 2013/14 abolition of Extraterritorial jurisdiction/ involuntary annexation, the County has continued to urbanize on the outskirts of the Asheville/Weaverville jurisdiction.

Going forward urban growth is expected to significantly outpace rural growth. Along the way, citizen-demand for urban-level services and infrastructure is growing in unincorporated areas of the county, which are seeing increasing residential densities, employment centers, and commercial development. Requests include public transportation, sidewalks, curb/gutter requirements, stormwater, and bike/ pedestrian friendly transportation options (e.g., greenways).

Source: BC Greenway Master Plan, 2012; BC Community Health Assessment, 2015; Pew Research Center, "What Unites and Divides Urban, Suburban and Rural Communities," May 22 2018

16. Increasing Loss of Farmland

North Carolina leads the nation in the rate of farmland lost to development, and Buncombe County figures show the same trend. Between 1997 and 2017, the county lost 193 farms and 22,784 acres of farmland operated, fall to a total of 1,073 farms that cover a total of 72,284 acres.

As development continues, and with natural and regulatory restrictions on steep slopes, the pressure to develop prime farmland soil increases. The agricultural sector contributes both directly to the county economy as well as income for several other sectors including the tourism industry.

Source: US Department of Agriculture, National Agricultural Statistics Service, 2017; communications with Buncombe County, Jul 22 2019

18. Growing Bike and Pedestrian Infrastructure

Since 2015, Buncombe County has raised \$21.5M for greenway design and construction in order to meet the goals defined in the Greenway Master Plan adopted by the Board of Commissioners in 2012. The County continues to partner with municipalities and local organizations to continue financing, building-out, and maintaining the greenways defined in the master plan.

Source: Buncombe County Greenway Master Plan, 2012; communications with Buncombe County, Jul 22 2019

Economy

19. Growing Cost of Living

The annual income needed for a family of four in Buncombe County to make ends meet (afford housing, food, child care, healthcare, transportation, taxes, and other necessities) is expected to continue rising. Already between 2010 and 2019, is it estimated to have grown by 12% from \$45,970 (or a combined hourly wage of \$22.10) to \$51,600 (\$24.83/hr).

Source: North Carolina Justice Center, 2010 and 2019 Living Income Standard publications

21. Affordable Quality Child Care Options Falling Short

Programs that help children learn and grow in their earliest years can change the trajectories of their lives, especially for children in disadvantaged families. Yet in Buncombe County, gaps in access to affordable high-quality child care options are expected to persist due to limited availability. Currently less than 1/3 of children ages birth through five in Buncombe County are enrolled in licensed programs (4,087 out of 14,319). In NC, the average annual cost of center-based care for an infant is \$9,254; \$8,386 for a toddler; and \$7,920 for a four-year-old.

Sources: Children in licensed care, NC Dept of Child Development and Early Education, Sept 2018; Total child population, NC Office of Management and Budget, 2018; "US and the High Cost of Child Care Appendices," Child Care Aware of America, 2018

20. Increasing Freelance and Unpaid Workers

Between 2017 and 2026, the Asheville Prosperity Zone Sub-Region (Buncombe, Henderson, Madison, Polk, Rutherford, and Transylvania Counties) is projected to grow to about 14,570 self-employed and unpaid family workers, a net positive change of about 673 (4.8%).

More broadly, freelancers in the U.S. could outnumber full timers within a decade. We might reach this milestone even faster as younger generations become a larger portion of the workforce. Almost half of working Millennials (47%) freelance, a participation rate higher than any other generation.

Source: "Freelanced: The Rise Of The Contract Workforce," NPR.org, accessed Aug 15 2018; employment projections by the NC Department of Commerce, accessed Jul 22 2019

22. Growing Total Employment, Esp. in Healthcare and Food Service

Between 2017 and 2026, employment in the Asheville Prosperity Zone Sub-Region (Buncombe, Henderson, Madison, Polk, Rutherford, and Transylvania Counties) is projected to increase by 8.7% or 19,370 jobs, reaching 241,180.

The fastest growing occupations are expected to be in:

- Healthcare Support (+1,980 jobs or 17.9%), especially Home Health Aides (850 jobs) and Nursing Assistants (495)
- Computer and Mathematical (+440 jobs or 16.5%), especially Software Developers (160) and Computer User Support Specialists (110)

The greatest number of jobs are expected to be added in:

- Food Preparation and Serving (+3,100 jobs)
- Healthcare Practitioners and Technical (+2,320 jobs), esp. Registered Nurses (900)

Source: Occupational Projections (Long-term) for Multiple Occupations in Asheville in 2017-2026, NCWorks.gov, accessed Jul 20 2019

Economy

23. Growing Opportunities for Better Wages

The list of industries below currently pay the highest average annual wages (26-90% higher than average among all industries) in the Asheville Prosperity Zone Sub-Region (Buncombe, Henderson, Madison, Polk, Rutherford, and Transylvania Counties) AND they are projected to grow.

- Between 2017 and 2026, these industries are expected to add:
- Utilities (average \$80k): +35 jobs
 - Finance and Insurance (avg. \$69k): +310 jobs
 - Management of Companies and Enterprises (avg. \$63k): +80 jobs
 - Professional, Scientific, and Technical Services (avg. \$56k): +1,290 jobs
 - Healthcare and Social Assistance (avg. \$54k): +5,420 jobs
 - Wholesale Trade (avg. \$54k): +350 jobs
 - Manufacturing (avg. \$53k): +19 jobs

Source: Industry Projections (Long-term) for Multiple Industries in Asheville in 2017-2026, NCWorks.gov, accessed Jul 20 2019

25. Growing Housing Costs and Supply

Between 2015 and 2019, the median sale price and the median rent list price for housing in Buncombe County have been growing by an estimated 7% and 10% respectively per year on average. Meanwhile, as of 2015, 44.5% of renters and 26% of homeowners are housing cost-burdened, i.e., housing costs exceed 30% of their household income.

Additional development is anticipated as federal, state and local programs continue to incentivize investment in communities. For example, five underserved Buncombe County census tracts are subject to the Opportunity Zone program which is intended to spur investment in such neighborhoods.

Source: Buncombe County Home Prices & Values, Zillow.com, accessed Jul 20 2019; Buncombe County Housing Needs Assessment, 2014; "North Carolina's Opportunity Zones Certified," UNC School of Government blog, Jul 5 2018

24. Rising Entrepreneurship

Since the Great Recession, total startups in Buncombe County have been increasing and total business closings have been decreasing. In all, 100 companies have been in the Venture Asheville Elevate program since inception, and total capital since January 2017 is an estimated \$8,288,100.

Source: "Living Asheville: A Comprehensive Plan for our Future," adopted 2018; Venture Asheville Program of the Asheville Area Chamber of Commerce & Economic Development

Government

26. Increasing Philanthropic Opportunities

In Buncombe County (and Western North Carolina communities), organizations are bracing for an opportunity to pitch grant projects to the Dogwood Health Trust (DHT). The DHT is expected to launch an annual cycle that could award up to \$70 million to organizations in Western North Carolina for projects that address social, economic, and environmental community conditions that shape and underlie health and wellbeing, such as food insecurity, transportation, or poverty that impact health and healthcare needs.

Source: "The sale of Mission Health will create Dogwood Health Trust. Here's a Q&A on changes," Asheville Citizen Times, Sept 28 2018; "Dogwood Health chair Brumit: Trust favors 'bold' grant requests in WNC," Asheville Citizen Times, Mar 29 2019

28. Growing Public Spending on Healthcare

Consistent with national projections, Buncombe County expects to see its healthcare spending increase. It has already seen them grow about 7.5% per year between 2013 and 2018 (approximately \$10M cumulative over the same period). Meanwhile, the *national* average annual premium for employer-sponsored health insurance grew about 4% per year.

This trend is expected to continue and possibly worsen due to new and more expensive specialty drugs and treatments. The County has considered measures to control cost including modifying the drug formulary, condition care, consumerism, and changing the plan designs. According to Blue Cross and Blue Shield, County employees contribute approximately 5% of the total healthcare costs and the industry (i.e., government) average contribution is 14%.

Source: "2018 Employer Health Benefits Survey," Kaiser Family Foundation; communications with Buncombe County, Jul 22 2019

27. Growing Share of County Expenditures

Buncombe County operating expenditures (less transfers, payments to escrow agents) have increased by approximately 2% each year since 2016. During that same time frame revenues have risen by approximately 4% annually, but tapered off in 2018 to 1.5%. The primary driver for this decrease is due to a \$10M decrease in Federal and State revenues for Health and Human Services programming.

Going forward, Buncombe County anticipates increased revenues associated with the addition of HCA Healthcare Inc. properties to the tax base.

Source: "5 things to know about Mission Health's proposed HCA Healthcare deal," citizen-times.com, March 30, 2018; Buncombe County Budget Staff, July 22 2019

29. Growing Demand for Civic Engagement Opportunities

Demand for meaningful civic engagement opportunities is growing. For example, participatory budgeting (PB) is a democratic process that allows residents to help determine how public funds are spent. The process only came to the United States in 2009 and has been growing since – most recently counting at least 44 (2015), 59 (2016), 76 (2017), 79 (2018), and at least 83 in 2019 so far. In North Carolina, Greensboro and Durham leverage PB. In Durham, most projects on the ballot will address infrastructure needs, such as improving streets and sidewalks. The second largest category is parks and recreation projects, followed by projects related to safety and the environment.

Source: Map of PB Processes, The Participatory Budgeting Project, accessed Jul 22 2019; "Durham Begins Its \$2.4 Million Experiment in Direct Democracy," Indy Week, Apr 30 2019

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buncombecounty.org/2025



Appendix Q

Departmental Performance Measures



Departmental Performance Measure Data

The following sections detail departmental performance measure data for FY2021, FY2022, FY2023, and FY2024. Although the County has been operating under the same Strategic Plan 2025 during this time period, departments may have adjusted and refined their departmental business plans to more accurately and effectively capture their goals and intended outcomes. Therefore, you may see some inconsistencies from year to year.





The County is currently working on developing Strategic Plan 2030, as well as departmental business plans to support the Strategic Plan 2030.









FY2024




Departmental Performance Measure Data








Department/ Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual	Reporting Frequency
Agriculture & Land Services	 EQUITY	Evaluate our existing programs and develop a plan to increase the participation of underrepresented communities in our programming	Develop bilingual marketing materials	Number of new multilingual/inclusive programs marketing materials created	3	3	Annual FY24
			Develop multilingual programming				
			Gain an understanding of who participates in our programming and what changes need to be made to increase the diversity of our audience				
	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Preserve natural resources for future generations	Increase our capacity to initiate conservation easements through adding a staff person	Conservation Acres Initiated	380	662.25 Q4 FY24	Bi-Annual
			Improve coordination with the Ag Advisory and Land Conservation Advisory Boards to conserve high priority areas				
			Apply for grant funding for USDA and NCDCA conservation easement purchases each year				
		Reduce greenhouse gas emissions with County agricultural producers	Assist County farmers with understanding on farm energy efficiency and renewable energy potential	Number of Audits Performed	2	1	Inactive
			Assist County farmers with planning for increased carbon sequestration through addressing management practices				
Air Quality	 OPERATIONAL EXCELLENCE	Improve customer service to the community	Implement Accela	Implement New Payment Software and Monitoring Air Quality Reviews	Implement Payment Software and Monitoring Air Quality Reviews	Implemented Software for Monitoring Air Quality Reviews	In Progress - Delays in accepting online/ credit card payments
			✓ Local source for indoor air quality issues				
			Provide online payments and credit card payments for facilities and customers				
	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Reduce internal & community GHG emissions	Participate in department-led GHG reduction program	Number of Projects or Grants Completed with Partners	2	3	Annual CY 2023
			Participate in Vehicle Evaluation Team				
			Promoting energy efficiency measures with permitted facilities				



Department/ Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual	Reporting Frequency
Budget	 OPERATIONAL EXCELLENCE	Research and implement a best practice budgeting strategy that aligns with strategic planning processes and enables the organization to best allocate resources with stated objectives	✓ Communicate findings of budgeting best practice research for leadership adoption	% complete by June 30, 2022 % complete by June 30, 2023	100%	Completed Research & Implemented zero-based budgeting model	Completed
			Conduct further research for tools and techniques to be used for implementation of the recommended				
			✓ Implement best practice budgeting strategy that is selected				
			✓ Research best practice budgeting strategies				
			Ensure budgetary decisions align with the County's strategic plan and incorporate the actions of the equity action plan				
		Increase organizational capacity for excellent budget development and analysis	Conduct budget related training based on feedback	Respondents will report that they have maintained or increased (improved) budget knowledge.	90% FY24 100% FY25	100.0%	Annual FY25
			Create a budget survey and gather baseline data for organizational budget knowledge				
			Create and provide tools that enhance budgetary knowledge				
	 RESOURCES	Develop and implement a process that yields a robust 5 year Capital Improvement Plan that strengthens the systematic evaluation of competing demands for resources	Develop and lead a planning process that is in alignment with best practices	Produce a CIP document that is in accordance with Industry Best Practice and receive a rating of 4 by all GFOA evaluators	100%	88%	Annual FY24
			Document and communicate a countywide 5-year capital improvement plan to internal staff, Board of Co				
			Increase organizational capacity to plan and submit capital project requests for future years				
		Partner with Fire Districts to prepare and provide a 5-year Capital Improvement plan to Buncombe County	Follow up with individual Fire Districts for additional support and guidance if requested.	Annual measurement of how many Fire Districts provided a 5 year CIP for the annual budget process (by June 30, 2022)	100%	85%	Annual FY24
			Create and provide tools that enable capital planning				
			Develop and provide training on Capital Improvement planning				


Department/ Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual	Reporting Frequency
Clerk to the Board	 OPERATIONAL EXCELLENCE	Enhance the boards and commissions reporting to the Board of Commissioners	Create schedule for boards/commissions to report to BOC	% of identified boards & commissions that have reported to the Board of Commissioners	Inactive	Inactive	Annual
			Establish standard operating procedures and create tools for board and commissions to update BOC				
	 EQUITY	Increase diverse representation on Buncombe County Boards and Commissions	Align Board and Commission processes with an equity-based approach	Demographic make-up of Boards and Commissions aligns with county demographics – increasing under-represented groups	18%	17%	Annual CY 2022
Communications & Public Engagement	 EQUITY	Amplify County departments in outreach and engagement efforts	Expand ICEP	# of ICEP consultations to which the equity tool is applied	5	Inactive	Inactive
			Implement Inform, Consult, Engage, and Partner (ICEP) model				
			Utilize ICEP departmental goals/initiatives				
		CAPE will help expand culturally relevant outreach that embraces diversity and is responsive to changing demographics	Develop culturally competent outreach plans to get community input on County initiatives	Annual survey results	Inactive	Inactive	Inactive
			Engage underrepresented communities through multiple mediums				
			Organize and facilitate targeted outreach activities to develop and maintain relationships and social capital for diverse populations				
	 RESOURCES	Lead the ongoing effort to create a culture focused on improving two-way communication, engagement, and outreach and to develop evaluation measures that ensure effectiveness	Create new communications products and update existing ones using a focus on visual production	Growth in website traffic, social media analytics, video views	Inactive	Inactive	Inactive
			Using analytics, review website and explore ADA-compliant redesign using a hybrid model of HTML and content management system				
		Provide strategic counsel to County departments in order to identify gaps in internal and external communication and engagement and develop comprehensive and culturally competent plans to support their tier 1 and tier 2 goals	Create multilingual strategic communication & engagement plans that rely on measurable outcomes	Evaluation metrics tied to each communication and engagement plan's effectiveness, satisfaction/ participation surveys from engaged audiences	Inactive	Inactive	Inactive
			Develop strategic communication and engagement plans for all areas of the strategic plan that include satisfaction surveys at the conclusion				





Department/ Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual	Reporting Frequency
County Manager	 EQUITY	Ensure Buncombe County's workforce is reflective of community ethnicity and gender	Ensure hiring process incorporates best practices for equity and inclusion	% of staff demographics compared to Census data	18.88%	19.50%	Annual FY24
			Establish policies and procedures that promote equitable and inclusive employment opportunities				
			Review and refine retention program				
			Finalize equity action plan for Buncombe County				
			Improve our recruitment process				
		Ensure equitable access to County services	Ensure that information is available to all county citizens	% of residents who agree or strongly agree that they have equitable access to County services; 2-year survey last conducted in 2022	70% FY24 Survey	62% FY24 Survey	Conducted on a 2-Year cycle
			Increase broadband access in the county				
			Increase information available on the transparency dashboard				
			Respond to citizens' requests accurately and within a reasonable time				
			Expand access to behavioral health services in Buncombe County and reduce the stigma of behavioral health-related conditions in BIPOC communities				
	 OPERATIONAL EXCELLENCE	Ensure continuous improvement of processes and programs	Support and promote an environment of continuous improvement	% employees who agree or strongly agree that the County fosters a culture of innovation	67%	70%	Annual FY24
	 RESOURCES	Increase public trust	Empower departments to improve their relationships & engagement with the community	% of residents who agree or strongly agree that Buncombe County Govt. is trustworthy; 2-year survey last conducted in 2022	55% FY24 Survey	33% FY24 Survey	Conducted on a 2-Year cycle
			Identify standard mean to communicate with & engage the public through project lifecycles				







Department/ Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual	Reporting Frequency
Economic Development		Expand Black business ownership in Buncombe County	Establish a plan in conjunction with Equity and Inclusion Workgroup	Number of new Black-owned businesses	Inactive	Inactive	Annual
			Increase awareness in the business community around small business, minority-focused business programs				
			Support inventory of minority-owned businesses				
		Increase small business and “startup” jobs	Continued support for Venture Asheville	Number of people employed in small business and start-up jobs	678	816	Annual CY 2024
			Promote the continued development of the Mountain Community Capital Fund (MCCF)				
		Increase average wage for Buncombe County incentivized projects	Advocate for increased wages for Buncombe County-related jobs	Average wage for Buncombe County incentivized projects	\$25.00	\$39.82	Annual FY24
			Revise Economic Development Policy to drive wage increases				
		Increase total employment in targeted advanced manufacturing jobs	Continued support for AB Tech Apprenticeship Program	Number of people employed in advanced manufacturing jobs	12,337	10,219 Q4 FY24	Bi-Annual
			Support continued build out of Biltmore Park West Infrastructure				
			Support continued build out of Enka Commerce Park Infrastructure				
		Increase total employment in targeted Professional Office and Information Technology jobs	Continue recruitment of new industry via Economic Development Coalition (EDC)	Number of people employed in Professional Office and Information Technology jobs	10,992	11,841 Q4 FY24	Bi-Annual
			Expand Broadband throughout underserved areas of Buncombe County				







Department/ Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual	Reporting Frequency
Elections	 OPERATIONAL EXCELLENCE	Increase departmental capacity to achieve mandated deliverables.	Continue Intra-departmental cross-training	Number of temp staff housing core functions	1	1	Annual FY24
			Evaluate and communicate space needs				
			Justify and acquire more permanent staff rather than rely on contract labor for core functions				
	 EDUCATED & CAPABLE COMMUNITY	Increase high school student participation in the electoral process and expose students to a career in elections.	Educate on an elections (local government) career path	# of students who enroll in the Student Assistance Program	24	5	Annual FY24
			Expand our student assistant program.				
	 EQUITY	Increase the community's desire and opportunity to engage in the democratic process	Identify Groups Under Participating in Voting	Number of Census Tracts where voter registration is lowest	11	15	Annual FY24
			Increase Community Outreach Efforts				
			Strengthen Poll Worker Training to Give a Better Voter Experience				
	 RESOURCES	Provide every employee the opportunities to enhance individual job skills to be able to contribute efficiently	County training for systems, policy and process	Comp time hours plus comp time 1.5 hours for all full time employees	4,639	989	Annual FY24
			Create deeper organizational structure that correctly categorizes employees to allow access for appropriate trainings and recognition of duties and needed support				
			Increasing number of state and national certified elections staff				




Department/ Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual	Reporting Frequency
Emergency Services	 RESIDENT WELL-BEING	Maintain staffing levels required to provide Emergency Services to people living in and visiting Buncombe County	Recruit and hire qualified personnel	% of emergency calls responded to within 8 minutes and 59 seconds	90%	54%	Annual FY24
			Partner with HR to ensure Buncombe County is a competitive Emergency Services employer				
	 OPERATIONAL EXCELLENCE	Modernize Emergency Services operations	Bring department to minimum standards	% of actions completed to bring ES to minimum standards	Inactive	Inactive	Inactive
			Align disciplines with accreditation programs				
			Transition PSTC's scope from maintenance to training				
			Develop Scope of Safety, Security, and Preparedness Office				
		Develop comprehensive approach to meet Emergency Services demands due to Buncombe County growth	Conduct comprehensive study of Emergency Services	% of ES comprehensive study recommendations achieved	Inactive	Inactive	Inactive
			Develop a 10 year comprehensive plan for Emergency Services				
			Develop succession plans for Emergency Services				
		Increase frequency of safety related trainings for County departments	Develop class content and curriculum	# staff trainings	Inactive	Inactive	Inactive
			Develop safety related training materials				
			Schedule trainings				




Department/ Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual	Reporting Frequency
Equity and Human Rights	 EQUITY	Institute organizational policies and processes to ensure equity and accountability	Engage in community projects and plans to ensure equitable decisions are made	% of enterprise-wide policies reviewed with the equity impact analysis tool	15	28	Annual FY24
			Ensure policies and procedures are created that eliminate barriers and maximize opportunity				
			Ensure responsive, inclusive, participatory and representative decision-making in the development of management recommendations				
		Assess current state and expand partnerships to understand and address inequities within Buncombe County, to include racial equity as identified in the Racial Equity Action Plan	Compile and review existing data on equity and community outcomes	% of general fund allocated to equity initiatives	1.5%	1%	Annual FY24
			Perform an institutional needs assessment using GARE's Equity Assessment Tool				
		Develop resources and provide trainings to educate and advance equity initiatives	Develop and host trainings for community and stakeholders as well as all staff	% of participants expressing an increase in knowledge about equity and inclusion topics	94%	95.00%	Annual FY24
			Develop equity tools for all staff and stakeholders				



Department/ Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual	Reporting Frequency
Finance	 RESOURCES	Finance staff will be cross trained to have at least one backup fully trained to complete 100% of the essential duties of the position by December 31, 2023.	Conduct training in the Finance department with the goal of having at least one backup trained to co	% of essential functions with fully trained backup	60%	72%	Annual FY24
			Develop documentation of essential job functions, tasks, and responsibilities.				
	 OPERATIONAL EXCELLENCE	Finance staff will process map all major finance workflows in Workday to identify opportunities to streamline finance workflows and determine if additional training is needed for submitters by July 1, 2025.	Finance staff will inventory and evaluate all active financial business processes in the Workday ERP	Number of active (in use) financial Workday workflows that have been mapped and reviewed	10	10	Annual FY24
			Finance will develop training and work plans based on the results of the mapping and analysis.				
	 EQUITY	Increase the number of WMBE's invited to participate in the County's bidding/RFP processes by 10% July 1, 2023, using Workday and Cobblestone to track the progress.	✓ Create a way to use Workday and Cobblestone to track the progress	Percentage increase in invitations to WMBEs for bidding participation	10%	Created tracking mechanism	In Progress
			Establish data baseline on active Suppliers in Workday				
			Establish data baseline on WMBEs to guide further initiatives				
			Expand supplier outreach				
General Services & Fleet	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Replace carbon-emitting County vehicles (with more environmentally sustainable options) by 5% per year over the next 5 years	Electric Vehicle and Alternative Fueled Vehicle infrastructure improvements to County facilities	% of County Fleet comprised of Alternate Fuel Vehicles (AFV - includes hybrids)	20.00%	19.30%	Annual FY24
			Replace fleet vehicles with alternatively fueled vehicles				
			Right size fleet				
		Right size County's utilization of facility and space	Conduct a comprehensive facility study for 28 County occupied or owned buildings and 12 libraries	Complete Study and Develop Action Items	100%	100%	Completed
			Develop action items from the comprehensive facility plan				



Department/ Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual	Reporting Frequency
HHS	 OPERATIONAL EXCELLENCE	Create a culture that supports staff resiliency	Expand the Organizational Care model	% of Service Areas Implementing the Organizational Care Model	Inactive	Inactive	Inactive
	 EQUITY	Assess participant data for overall Health & Human Service programs to ensure access and representation for BIPOC populations	HHS will assess, develop, and expand capacity for the collection and analysis of disaggregated performance measures by race, age, gender, ethnicity-in targeted programs Implement strategies to reduce racial disparity in infant mortality and birth outcomes	% of performance measures within HHS Business plan that can be disaggregated by race, age, gender, ethnicity	Inactive	Inactive	Inactive
HHS - Economic Services	 VIBRANT ECONOMY	Increase median household income for STEP graduates	Partner with AB Tech in the STEP program	Average wage of STEP graduates entering employment	\$14.25	\$17.20	Annual FY23
HHS - Public Health	 RESIDENT WELL-BEING	Buncombe County Health & Human Services Department and community organization collaborations will work to decrease emergency department visits due to overdose	Achieve a more comprehensive overdose response and treatment system with Safer Together Program	Number of emergency department visits due to overdose	322	567	Annual FY24
			Achieve a more comprehensive overdose response and treatment system with Safer Together program	Number of substance abuse overdose deaths	89	In Progress	Annual FY24
HHS - Social Work	 EDUCATED & CAPABLE COMMUNITY	Improving quality of life for older residents as reflected through AARP's Livability Index Score	Develop an Active Aging Center	Buncombe County's AARP Livability Score	55	54	Annual FY24
			Secure location and funding for AAC				
	 RESIDENT WELL-BEING	Buncombe County Health & Human Services will reduce the number of children entering foster care related to parental substance use disorder	Provide residential substance abuse treatment START Teams	Decrease the number of children who enter custody with the reason of "Parental Substance Use" identified at the time of the custodial petition	40	78	Annual FY24





Department/ Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual	Reporting Frequency
Human Resources	 RESOURCES	Increase employee engagement for Buncombe County staff	Administer employee engagement survey to all Buncombe County staff	% of employee that report high engagement	Inactive	Inactive	Inactive
			Create an employee survey to determine employee engagement level				
	 OPERATIONAL EXCELLENCE	Increase number of automated systems to support HR services	Identify and develop ways to gather and report accurate data	HR services managed through automation	11	12	Annual FY24
			Identify current and potential automated systems used by HR				
	 EQUITY	Retain talent by ensuring opportunities and equitable practices	Evaluate salary and benefits to ensure equitable opportunity	BIPOC Turnover Percentage	16.30%	18.98%	Annual FY24
			Provide support and training opportunities throughout the county				
			Review and conduct all HR practices using an equity lens				
		Enhance recruitment and selection processes to attract a diverse and qualified workforce	Establish baseline for the number of underrepresented group hires	% increase in # of applicants from underrepresented groups	34.0%	23.2%	Annual FY24
			Review appropriate diversity and inclusion tracking mechanisms				
ID Bureau	 RESIDENT WELL-BEING	Increase the percentage of unserved processes recalled in the warrant repository that meet the criteria to be recalled and disposed by the courts	Collaborate with the Courts and law enforcement to consider mass recall events for all unserved processes	% of processes recalled	9.5%	27.8%	Annual FY24
			Collaborate with the Register of Deeds Office to identify and recall open/active processes on deceased persons				
			Identify, audit, and update all eligible “unserved” process that meet the criteria to be recalled and disposed by the courts				
	 OPERATIONAL EXCELLENCE	Ensure one master name record for each person in the Record Management System	Systematize data maintenance	% of name records with identified duplicates that have not been merged	6%	In Progress	Annual FY24
	 EQUITY	Increase employee training opportunities on the topics of equity and inclusion	Create an Equity and Inclusion Curriculum for Department	% of full-time staff successfully completing equity and inclusion training each year	15%	In Progress	Annual FY24
			Develop Equity Training and Education Plan				


Department/ Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual	Reporting Frequency
Internal Audit	 EQUITY	Increase awareness of equity issues through trainings, workgroups, and other initiatives for all Internal Audit staff.	Collaboration with Buncombe County teams on equity	Number of equity initiatives completed	3	In Progress	Annual FY24
			Collaboration with the Association of Local Government Auditors (ALGA) Committee on Diversity, Equity, and Inclusion				
			Evaluate equity initiatives of the County and offer recommendations for improvements				
	 OPERATIONAL EXCELLENCE	Ensure Buncombe County Internal Audit processes add value to Buncombe County's mission, goals, and objectives, and meets the expectations of Internal Audit's stakeholders	Complete annual risk assessment countywide to identify recurring or new risks and evaluate controls	% Stakeholder Satisfaction with Internal Audit Communications	75%	In Progress	Qtrly FY24
			Conduct audits in accordance with the initiatives as defined in Goal 1.				
			Formalize and assess how Internal Audit is meeting the expectations of stakeholders				
		Ensure Buncombe County Internal Audit processes are designed and implemented to align with national government auditing standards	Address any deficiencies discovered through the self-assessment process	Rating on Self-Assessment Internal Audit Peer Review	95%	In Progress	Annual FY24
			Complete the self-assessment process				
			Finalize Internal Audit governance documents, policies and procedures to ensure consistency and comp				
		Ensure Buncombe County Internal Audit's ongoing compliance with national government auditing standards, which will increase the Department's credibility and authority to add value to Buncombe County Government	Request external peer review from the Association of Local Government Auditors (ALGA)	Rating on Peer Review Report with an overall defined conformance rating of "Generally Conforms" by 2025	60%	In Progress	Annual FY24
			Respond to the ALGA external peer review team's report and distribute the findings as required				
			Work collaboratively with the ALGA external peer review team while they are conducting onsite exam				
IT	 OPERATIONAL EXCELLENCE	Decrease staff phish prone percentage	Develop Cyber Security Policy	% of staff prone to phish bait	Inactive	Inactive	Inactive
			Increase Cyber Security awareness by departments and leadership				
			Provide and monitor training to employees				
		Decrease Tier 0 support tickets and calls	Improve IT specific training to all new hires via the New Employee Orientation (NEO)	Number of Tier 0 Support Tickets	Inactive	Inactive	Inactive
			Improve targeted IT training and knowledge base for all employees				


Department/ Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual	Reporting Frequency
Justice Services	 RESIDENT WELL-BEING	Increase community safety and accountability for those who do harm	Implement Safety and Justice Challenge Community Safety Initiative	% increase in public safety rate for Intensive Supervision caseload	85.0%	88.9%	88.9%
			Create a safer community for survivors of intimate partner violence and sexual assault				
		Improve engagement and collaboration among councils and committees to build community trust, accountability and service delivery	Conduct annual survey of councils and committees	Increase initiatives and activities related to engagement and outreach	Inactive	Inactive	Inactive
			Conduct community outreach and engagement				
			Review accessibility for councils and committees				
		Increase alternative pathways for people to move through the justice system	Implement diversionary programs and monitor effectiveness	# of diversion opportunities / programs / investments at each point in the criminal justice system	4	4	4
			Update Buncombe County's Sequential Intercept Map				
	 EDUCATED & CAPABLE COMMUNITY	Reduce youth involvement in justice system	Develop partnerships between school, justice, youth, and community partners to prevent justice involvement and support alternative pathways for justice involved youth	Number of school-based offense complaints	210	Inactive	Inactive
			Review and allocate Juvenile Crime Prevention Council Community Investments				
	 EQUITY	Increase equitable access to Justice Services programs and resources	Implement Racial Equity Tool	% of diversion programs with parity in completion by race	50%	40%	40%
			Launch Language Access Initiative				



Department/ Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual	Reporting Frequency
Legal	 OPERATIONAL EXCELLENCE	Expand Title VI and civil rights trainings to County employees	Coordinate efforts with County organizational development manager	# trainings	Inactive	Inactive	Inactive
			Develop and tailor trainings to specific audiences as needed				
		Improve relations with internal departments through consistent contact	Develop standards and expectations regarding service delivery	% satisfaction with response rate	Inactive	Inactive	Inactive
			Ensure that attorneys are trained on legal issues that are relevant to the various departments				
			Support departments with contracts				
	 RESOURCES	Increase the scope of measuring LEP compliance for external facing departments	Identify current state of external surveys	# departmental surveys that ask for LEP compliance feedback	Inactive	Inactive	Inactive
			Using the results of Initiative 1 above, target areas that need improvement				







Department/ Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual	Reporting Frequency
Libraries	 EDUCATED & CAPABLE COMMUNITY	Enhance early childhood educators' ability to provide high quality early childhood education through the Preschool Outreach Program (POP)	Increase quality, availability, and use of POP services and materials	Number of early childhood education classrooms receiving at least one POP service	140	167 Q4 FY24	Qtrly FY24
			Increase equitable access to POP services and equitable representation in POP materials				
			Increase quality, availability and use of curriculum kit/story bag collection				
		Foster the habit of reading in the home	Create free book journals, along with distribution plan, for families	100% of program implementation	Inactive	Inactive	Inactive
			Develop 1,000 Books Before Kindergarten program				
			Implementation: engage families to participate in a “1000 Books Before Kindergarten challenge.”				
	 EQUITY	Buncombe County Special Collections (BCSC) will work together with community partners to broaden availability of access to archival materials that help researchers and community members share stories about our community’s diverse past and present.	Buncombe County Special Collections will increase outreach to historically excluded communities including, Black, Latinx, LGBTQ+ and others to both raise awareness of the archive and its services. Special Collections staff will work closely with the BC CAPE team to perform outreach activities that encourage members of historically excluded communities to engage with the Buncombe County Special Collections through programming and library use.	25% of all newly accessioned materials will be directly related to diverse/historically excluded people or groups (HEG).	Inactive	Inactive	Inactive
			Buncombe County Special Collections will facilitate community-led archiving programs and opportunities such as the Oral History Backpack Loan Program, “History Harvest” events, and the development of a free-to-use “Self-Preservation Station” to increase the diversity of materials in the collection				
			Buncombe County Special Collections will regularly audit and make improvements to its collections database, ArchivEra; regularly searching for and updating for omissions, errors, and outdated/offensive language				
		Expand resident access to cultural amenities and learning opportunities through ZOOM program	After year 1 (FY21/22), review staffing capabilities and potential for growth	Number of community outreach events where Zoom passes are promoted and/or distributed	24	39	Annual FY24
			Develop a system to make and distribute Zoom passes at offsite events				
			Increase communication and awareness of Zoom program				


Department/ Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual	Reporting Frequency
Permitting & Inspections	 OPERATIONAL EXCELLENCE	Provide prompt and accurate residential and commercial plan reviews	Increase level of customer satisfaction and staff productivity	% of plan reviews within 3 days of permits submittal	97%	99%	Annual FY24
			Plan Review Training				
	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Increase the number of electronic plan reviews	Implementation of E-Soft Electronic Plan Review (EPR) and a Live Remote Inspections program	% of electronic (paperless) plan reviews	78.0%	100% Q4 FY24	Quarterly FY24
		Reduce greenhouse gas emissions by converting part of the Permits & Inspections fleet to electric vehicles	Implementation of pilot program for electric vehicles (EV)	% reduction of tailpipe emissions	Inactive	Inactive	Inactive
		Increase the amount of trade inspections completed through Live Remote Inspection	Test Initiative for % of inspections for trade permits completed virtually	% of inspections for trade permits completed virtually	Inactive	Inactive	Inactive
Planning & Transportation	 VIBRANT ECONOMY	Work effectively with the community and all applicable stakeholders to promote sustainable growth patterns within the County through a robust and effective comprehensive planning process	Collaborate with local, state and federal entities, as well as community partners, to create affordable housing for BIPOC populations and eliminate barriers to fair housing	Number of units generated by the Affordable Housing Services Program and Community Oriented Development Program	280	277	Annual FY24
			Evaluate programs/incentives that encourage AH development along transp./infrastructure corridors				
			Initiate a vigorous, citizen engaged and policy focused comprehensive planning process				
	 RESIDENT WELL-BEING	Continue to positively grow ridership by targeting specific, eligible participants and geographically proximate service areas	Increase ridership through community outreach campaigns and marketing	Increase Mountain Mobility ridership	131,984	124,706	Annual FY24
			Target specific eligible participants & geographically proximate service areas for Mountain Mobility				



Department/ Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual	Reporting Frequency
Public Safety Communications	 RESIDENT WELL-BEING	Reduce call answer and dispatch times	Evaluate opportunities to decrease non-emergency medical dispatches through referral or in-house solution	Time from start of call entry to dispatch point	90	92	Annual FY24
			Sign service agreements with any serviced agency to document level of service agreement				
			Ensure existing systems are streamlined for maximum effectiveness				
			Collaborate with partners to evaluate options and feasibility of creating and staffing situational awareness group				
		Enhance staffing, well-being, and workforce development	Develop a robust recruiting process to attract, hire, and retain qualified employees	Quarterly Retention Rate	85.0%	97% Q4 FY24	Qtrly FY24
			Create an official training academy				
			Improve records and support capacity within the department				
			Develop and implement training plans for all staff				
			Implement strategies necessary to achieve industry accreditations				
			Implement an internal customer survey				
			Implement Quality Assurance in a sustainable way				
		Increase Funding from State and Outside Sources	Develop plans for a new primary and relocated backup center	Amount of annual State funding	\$674,017	\$150,988	Annual FY24
			Develop plans for virtual backup				
			Increase 911 funding for large capital projects				
			Ensure all eligible expenditures are reported				
			Identify new funding sources				


Department/ Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual	Reporting Frequency
Recreation Services	 RESIDENT WELL-BEING	Maintain high quality parks that are welcoming by providing amenity standards for all County-owned parks and facilities	Develop and Create. Develop amenity and beautification standards for County-owned parks and facilities	Number of parks graded through Equity Matrix	10	19	Annual FY24
			Track and Maintain. Create and track master asset list that includes conditions, age, and lifespan of assets				
			Budget. Request operational and CIP funding to support replacement and renovation of park amenities and facilities				
		Improve recreation outcomes for residents in underserved or underrepresented communities in Buncombe County through targeted programming and outreach	Develop and Invest. Develop and invest in programs and marketing to encourage BIPOC and underserved communities to recreate outside	40% of Programming in underserved or underrepresented communities	30%	20%	Annual FY24
			Partner. Increase community collaboration with underserved and rural communities through agreements and partnerships to expand recreational opportunities for residents				
		Increase the number of miles of municipal and county greenways across Buncombe County that connect to public destinations and activities.	Cultivate, massage, and develop. Continue partnerships with funding agencies for development and construction	# of miles of greenways	16.0	13.3	Annual FY24
			Assess, baseline, and sustain. Continue to partner with municipalities to facilitate construction of greenways				
			Partner and construct. Continue to partner with municipalities to facilitate construction of greenways in accordance with greenway master plan				

Department/ Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual	Reporting Frequency
Solid Waste	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Increase recycling in Buncombe County Local Government Programs	Collaborate recycling efforts in residential collections with Franchise Hauler	% recycling in Buncombe County	9.00%	9.22%	Annual FY23
			Expand Recycling Education				
			Explore feasible diversion programs				
		Reduce Greenhouse Gases	Evaluate the landfill gas to energy project	Reduction of CO2	68,469	70,463	Annual FY23
			Operate and maintain a gas collection and control system for landfill				
			Reduce vehicle emissions				
	 OPERATIONAL EXCELLENCE	Extend the Life of the Buncombe County Landfill	Use Posi-Shell for Daily Waste Cover	Compaction Rate	0.67	0.89	Annual FY23
			Accelerate settlement with leachate recirculation				
			Invest in new compactor every 5 years				

Department/ Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual	Reporting Frequency
Strategic Partnerships	 EDUCATED & CAPABLE COMMUNITY	Expand enrollment opportunities and participation in early childhood education	Establish performance contracts with grantees	% of incoming kindergarten students who score proficient on the kindergarten entry assessment	73%	59%	Annual CY 2023
			Monitor grantee performance				
			Staff the grant review committee				
	 EQUITY	Ensure community investment grants are inclusive and equitable	Increase Equity in grantmaking	% of grant programs reviewed each cycle for opportunities to increase equity	100%	100%	Annual FY24
	 RESOURCES	Ensure countywide revenue grants are procured and managed in compliance with countywide grants policy and procedure	Develop Countywide grants report & oversight structure	% of grant-related audit findings	Inactive	Inactive	Inactive
			Implement Education and Compliance Measures				
			Increase Departmental coordination				
	 RESOURCES	Ensure funds provided to Buncombe County Service Foundation are invested into County services	Board Governance/By-laws compliance	Ratio of program funds received to invested	1	1	Annual FY24
			Lead Departmental Coordination				
			Perform Financial Operations				
	 EDUCATED & CAPABLE COMMUNITY	Ensure performance of grantees meets contract criteria	Establish performance contracts	% of Overall Grantee performance measures met	70.00%	79.27%	Annual FY24
			Monitor grantee performance				
			Staff the grant review committees				
	 EDUCATED & CAPABLE COMMUNITY	Strengthen education partnerships to reduce college and career readiness gaps	Develop a Bold Community Goal	High school graduation rate for Asheville City and Buncombe County schools	91%	89%	Annual FY23
			Ensure budget Accountability				
			Oversee Education Support Funding				
			Oversee Education Support Funding				
		Strengthen education partnerships to increase student performance and reduce disparities	Strengthen education partnerships to reduce college and career readiness gaps	% of Asheville City Schools & Buncombe County Schools students proficient on NC end of grade tests for 3rd grade reading and math	53.0%	52.7%	Annual FY23
			Ensure Budget Accountability				

Department/ Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual	Reporting Frequency
Strategy & Innovation	 OPERATIONAL EXCELLENCE	Increase the number of S&I processes that are analyzed with an equity lens.	Train all Strategy & Innovation staff in equity and inclusion	% of major and intensive Strategy & Innovation projects (to include policies) that utilize the Equity Impact Analysis Tool as a part of the implementation process	50%	79%	Annual FY24
			Identify questions or tool(s) that can be used to effectively facilitate an equity analysis, and compile to create a standardized Equity Analysis tool for Strategy & Innovation				
			Review what constitutes a full project, and update the project charter template to include Equity Impact Analysis tool				
			Apply the tool to policy review and writing work, and all full Strategy & Innovation projects. Track the usage				
		Cultivate culture of innovation and continuous improvement to enhance efficiency throughout the organization	Create a continuous improvement strategy for Buncombe County Government	% of county employees that have completed Strategy & Innovation - sponsored innovation or continuous improvement training.	50.0%	8.0%	Annual FY24
			Develop a process improvement strategy for Buncombe County				
			Launch Mind Works innovation training program				
		Increase capacity within departments for operational performance analysis	Develop a full Strategic Planning and Data Analysis training curriculum	% of departments with participants that successfully complete data analysis course and rate the course as satisfactory	90%	50%	Annual FY24
			Develop tools to measure the effectiveness of training courses				
			Promote and market training programs to employees				
		Build and manage infrastructure to drive successful strategic plan implementation	Promote public transparency of the County's strategic plan and progress	% of departments that get sufficient support from Strategy & Innovation in the strategic planning and business planning processes	50.00	86.00	Annual FY24
			Increase sources of community input to drive business plan updates and decisions				
			Continually improve upon business plan framework based on input from internal stakeholders				





Department/ Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual	Reporting Frequency
Sustainability	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Increase renewable energy access and reduce community wide GHG emissions	Participate in the Blue Horizons Project Community Council	Count of solar installs and weatherizations in the community	20	32 Q4 FY24	Quarterly FY24
			Provide Solar Assessment and Engineering Services for public entities to reduce solar soft costs and				
		Reduce greenhouse gases for County operations through increased efficiency and on-site renewable generation	Annual evaluation and construction of on-site solar for county facilities	Percentage of the County's energy consumption provided by solar installations	20.00%	8.00%	Annual FY23
			Explore pilot Environmental challenge program for County departments to reduce their GHG and impro				
			Work with Duke and other solar developers on the development of Utility Scale Solar				
	 EQUITY	Increase weatherization, energy efficiency, and renewable energy opportunities for low income communities	Work on contracting for weatherization and energy efficiency program (Energy Savers Network)	Count of solar installs and weatherizations for BIPOC households	15	24 Q4 FY24	Quarterly FY24
			Create a Low Income Solar Program in order to make renewable energy more accessible to high energy burden residents in the County				



Department/ Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual	Reporting Frequency
Tax Assessment	 OPERATIONAL EXCELLENCE	Ensure that assessments are fair and equitable by increasing accuracy of data	Analyze the current audit process in both AP5 and NCPTS	Number of annual audits performed	Inactive	Inactive	Inactive
			Identify any additional staffing needs to complete all audits				
			Improve the audit process to enhance efficiencies				
	 RESOURCES	Expand data transparency through creation of customer focused tools	Create assessment dashboards	Additional public facing tax exploration tools	2	0	Annual FY24
			Identify information that is important to customers				
		Increase customer satisfaction (from x to y by 2025 - this is TBD)	Collect and analyze the survey results	% of survey responses with favorable or overall positive feedback	Inactive	Inactive	Inactive
			Create a Property Assessment customer satisfaction survey				
			Implement a plan to deliver the customer surveys				
	 OPERATIONAL EXCELLENCE	Maintain the overall assessment accuracy of real property throughout the county	Improve accuracy of the sales qualification process	Ratio of appraised property value to market value	0.85	0.67 Q2 FY24	Quarterly FY24
			Improve knowledge and skills of real property staff				
			Increase the overall quality of assessment data to improve equity in assessments				
			Work to remove any bias's in property assessments, to include supporting the County's Racial Equity Action Plan goal to sustain and expand rates of BIPOC homeownership				
Tax Collections	 EQUITY	Improve accessibility for taxpayers to make property tax payments	Add payment drop boxes to two outlying Library branches resulting in options for payment in outlying areas of the County within three years	# of drop-boxes installed	2	2	Completed FY23
			Develop and implement communication strategy to stakeholders/ payers				
	 OPERATIONAL EXCELLENCE	Increase customer-centric payment points for stakeholders with focus on customer support and relationship	Develop and implement communication strategy to stakeholders/ payers	# of practical County revenue streams collected by BC Tax Collections	2.00	1.00	Inactive FY22
			Transition cell tower and Solid Waste revenue to Tax Collections				
			Identify additional revenue streams to be processed by Tax Collections				





FY2023




Departmental Performance Measure Data








Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Agriculture & Land Services	 EQUITY	Evaluate our existing programs and develop a plan to increase the participation of underrepresented communities in our programming	Develop bilingual marketing materials	Number of new multilingual/inclusive programs marketing materials created	3	3
			Develop multilingual programming			
			Gain an understanding of who participates in our programming and what changes need to be made to increase the diversity of our audience			
	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Preserve natural resources for future generations	Increase our capacity to initiate conservation easements through adding a staff person	Conservation Acres Initiated	380	682
			Improve coordination with the Ag Advisory and Land Conservation Advisory Boards to conserve high priority areas			
			Apply for grant funding for USDA and NCDA conservation easement purchases each year			
		Reduce greenhouse gas emissions with County agricultural producers	Assist County farmers with understanding on farm energy efficiency and renewable energy potential	Number of Audits Performed	2	1
			Assist County farmers with planning for increased carbon sequestration through addressing management practices			
Air Quality	 OPERATIONAL EXCELLENCE	Improve customer service to the community	Implement Accela	In Progress	In Progress	In Progress
			Local source for indoor air quality issues			
			Provide online payments and credit card payments for facilities and customers			
	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Reduce internal & community GHG emissions	Participate in department-led GHG reduction program	Number of Projects or Grants Completed with Partners	2	2
			Participate in Vehicle Evaluation Team			
			Promoting energy efficiency measures with permitted facilities.			



Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Budget	 OPERATIONAL EXCELLENCE	Research and implement a best practice budgeting strategy that aligns with strategic planning processes and enables the organization to best allocate resources with stated objectives	Communicate findings of budgeting best practice research for leadership adoption	% complete by June 30, 2022 % complete by June 30, 2023	100%	In Progress
			Conduct further research for tools and techniques to be used for implementation of the recommended			
			Implement best practice budgeting strategy that is selected			
			Research best practice budgeting strategies			
			Ensure budgetary decisions align with the County's strategic plan and incorporate the actions of the equity action plan			
		Increase organizational capacity for excellent budget development and analysis	Conduct budget related training based on feedback.	Respondents will report that they have maintained or increased (improved) budget knowledge.	80.0%	87.8%
			Create a budget survey and gather baseline data for organizational budget knowledge.			
			Create and provide tools that enhance budgetary knowledge.			
	 RESOURCES	Develop and implement a process that yields a robust 5 year Capital Improvement Plan that strengthens the systematic evaluation of competing demands for resources	Develop and lead a planning process that is in alignment with best practices.	Produce a CIP document that is in accordance with Industry Best Practice and receive a rating of 4 by all GFOA evaluators.	88%	71%
			Document and communicate a countywide 5-year capital improvement plan to internal staff, Board of Co			
			Increase organizational capacity to plan and submit capital project requests for future years			
		Partner with Fire Districts to prepare and provide a 5-year Capital Improvement plan to Buncombe County	Follow up with individual Fire Districts for additional support and guidance if requested.	Annual measurement of how many Fire Districts provided a 5 year CIP for the annual budget process (by June 30, 2022)	90%	100%
			Create and provide tools that enable capital planning.			
			Develop and provide training on Capital Improvement planning.			


Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Clerk to the Board	 OPERATIONAL EXCELLENCE	Enhance the boards and commissions reporting to the Board of Commissioners	Create schedule for boards/commissions to report to BOC	% of identified boards & commissions that have reported to the Board of Commissioners	In Progress	In Progress
			Establish standard operating procedures and create tools for board and commissions to update BOC			
	 EQUITY	Increase diverse representation on Buncombe County Boards and Commissions	Align Board and Commission processes with an equity-based approach	Demographic make-up of Boards and Commissions aligns with county demographics – increasing under-represented groups	17%	17%
Communications & Public Engagement	 EQUITY	Amplify County departments in outreach and engagement efforts	Expand ICEP	# of ICEP consultations to which the equity tool is applied	5	In Progress
			Implement Inform, Consult, Engage, and Partner (ICEP) model			
			Utilize ICEP departmental goals/initiatives			
		CAPE will help expand culturally relevant outreach that embraces diversity and is responsive to changing demographics	Develop culturally competent outreach plans to get community input on County initiatives	Annual survey results	In Progress	In Progress
			Engage underrepresented communities through multiple mediums			
			Organize and facilitate targeted outreach activities to develop and maintain relationships and social capital for diverse populations			
	 RESOURCES	Lead the ongoing effort to create a culture focused on improving two-way communication, engagement, and outreach and to develop evaluation measures that ensure effectiveness	Create new communications products and update existing ones using a focus on visual production	Growth in website traffic, social media analytics, video views	In Progress	In Progress
			Using analytics, review website and explore ADA-compliant redesign using a hybrid model of HTML and content management system			
		Provide strategic counsel to County departments in order to identify gaps in internal and external communication and engagement and develop comprehensive and culturally competent plans to support their tier 1 and tier 2 goals	Create multilingual strategic communication & engagement plans that rely on measurable outcomes	Evaluation metrics tied to each communication and engagement plan's effectiveness, satisfaction/participation surveys from engaged audiences	In Progress	In Progress
			Develop strategic communication and engagement plans for all areas of the strategic plan that include satisfaction surveys at the conclusion			





Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
County Manager	 EQUITY	Ensure Buncombe County's workforce is reflective of community ethnicity and gender	Ensure hiring process incorporates best practices for equity and inclusion	% of staff demographics compared to Census data	18.88%	19.46%
			Establish policies and procedures that promote equitable and inclusive employment opportunities			
			Review and refine retention program			
			Finalize equity action plan for Buncombe County			
			Improve our recruitment process			
		Ensure equitable access to County services	Ensure that information is available to all county citizens	% of residents who agree or strongly agree that they have equitable access to County services; 2-year survey last conducted in 2022	65% (FY22 Survey)	65% (FY22 Survey)
			Increase broadband access in the county			
			Increase information available on the transparency dashboard			
			Respond to citizens' requests accurately and within a reasonable time			
			Expand access to behavioral health services in Buncombe County and reduce the stigma of behavioral health-related conditions in BIPOC communities			
	 OPERATIONAL EXCELLENCE	Ensure continuous improvement of processes and programs	Support and promote an environment of continuous improvement	% employees who agree or strongly agree that the County fosters a culture of innovation	In Progress	In Progress
	 RESOURCES	Increase public trust	Empower departments to improve their relationships & engagement with the community	% of residents who agree or strongly agree that Buncombe County Govt. is trustworthy; 2-year survey last conducted in 2022	50% (FY22 Survey)	35% (FY22 Survey)
			Identify standard mean to communicate with & engage the public through project lifecycles			







Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Economic Development		Expand Black business ownership in Buncombe County	Establish a plan in conjunction with Equity and Inclusion Workgroup	Number of new Black-owned businesses	In Progress	In Progress
			Increase awareness in the business community around small business, minority-focused business programs			
			Support inventory of minority-owned businesses			
		Increase small business and “startup” jobs	Continued support for Venture Asheville	Number of people employed in small business and start-up jobs	670	641
			Promote the continued development of the Mountain Community Capital Fund (MCCF)			
		Increase average wage for Buncombe County incentivized projects	Advocate for increased wages for Buncombe County-related jobs	Average wage for Buncombe County incentivized projects	\$25.00	\$26.38
			Revise Economic Development Policy to drive wage increases			
		Increase total employment in targeted advanced manufacturing jobs	Continued support for AB Tech Apprenticeship Program	Number of people employed in advanced manufacturing jobs	11,582	10,352
			Support continued build out of Biltmore Park West Infrastructure			
			Support continued build out of Enka Commerce Park Infrastructure			
		Increase total employment in targeted Professional Office and Information Technology jobs	Continue recruitment of new industry via Economic Development Coalition (EDC)	Number of people employed in Professional Office and Information Technology jobs	10,462	10,619
			Expand Broadband throughout underserved areas of Buncombe County			







Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Elections	 OPERATIONAL EXCELLENCE	Increase departmental capacity to achieve mandated deliverables.	Continue Intra-departmental cross-training	Number of temp staff housing core functions	2	1
			Evaluate and communicate space needs			
			Justify and acquire more permanent staff rather than rely on contract labor for core functions			
	 EDUCATED & CAPABLE COMMUNITY	Increase high school student participation in the electoral process and expose students to a career in elections.	Educate on an elections (local government) career path	# of students who enroll in the Student Assistance Program	22	4
			Expand our student assistant program.			
	 EQUITY	Increase the community's desire and opportunity to engage in the democratic process	Identify Groups Under Participating in Voting	Number of Census Tracts where voter registration is lowest	13	13
			Increase Community Outreach Efforts			
			Strengthen Poll Worker Training to Give a Better Voter Experience			
	 RESOURCES	Provide every employee the opportunities to enhance individual job skills to be able to contribute efficiently	County training for systems, policy and process	Comp time hours plus comp time 1.5 hours for all full time employees	4,996	1,393
			Create deeper organizational structure that correctly categorizes employees to allow access for appropriate trainings and recognition of duties and needed support			
			Increasing number of state and national certified elections staff			




Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Emergency Services	 RESIDENT WELL-BEING	Maintain staffing levels required to provide Emergency Services to people living in and visiting Buncombe County	Recruit and hire qualified personnel	% of emergency calls responded to within 8 minutes and 59 seconds	90%	54%
			Partner with HR to ensure Buncombe County is a competitive Emergency Services employer			
	 OPERATIONAL EXCELLENCE	Modernize Emergency Services operations	Bring department to minimum standards	% of actions completed to bring ES to minimum standards	In Progress	In Progress
			Align disciplines with accreditation programs			
			Transition PSTC's scope from maintenance to training			
			Develop Scope of Safety, Security, and Preparedness Office			
		Develop comprehensive approach to meet Emergency Services demands due to Buncombe County growth	Conduct comprehensive study of Emergency Services	% of ES comprehensive study recommendations achieved	In Progress	In Progress
			Develop a 10 year comprehensive plan for Emergency Services			
			Develop succession plans for Emergency Services			
		Increase frequency of safety related trainings for County departments	Develop class content and curriculum	# staff trainings	In Progress	In Progress
			Develop safety related training materials			
			Schedule trainings			






Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Equity and Human Rights		Institute organizational policies and processes to ensure equity and accountability	Engage in community projects and plans to ensure equitable decisions are made	Number of enterprise-wide policies reviewed with the equity impact analysis tool	5	0
			Ensure policies and procedures are created that eliminate barriers and maximize opportunity			
			Ensure responsive, inclusive, participatory and representative decision-making in the development of management recommendations			
		Assess current state and expand partnerships to understand and address inequities within Buncombe County, to include racial equity as identified in the Racial Equity Action Plan	Compile and review existing data on equity and community outcomes	% of general fund allocated to equity initiatives	1%	1%
			Perform an institutional needs assessment using GARE's Equity Assessment Tool			
		Develop resources and provide trainings to educate and advance equity initiatives	Develop and host trainings for community and stakeholders as well as all staff	% of participants expressing an increase in knowledge about equity and inclusion topics	93%	In Progress
			Develop equity tools for all staff and stakeholders			



Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Finance	 RESOURCES	Finance staff will be cross trained to have at least one backup fully trained to complete 100% of the essential duties of the position by December 31, 2023.	Conduct training in the Finance department with the goal of having at least one backup trained to co	% of essential functions with fully trained backup	40%	40%
			Develop documentation of essential job functions, tasks, and responsibilities.			
	 OPERATIONAL EXCELLENCE	Finance staff will process map all major finance workflows in Workday to identify opportunities to streamline finance workflows and determine if additional training is needed for submitters by July 1, 2025.	Finance staff will inventory and evaluate all active financial business processes in the Workday ERP	Number of active (in use) financial Workday workflows that have been mapped and reviewed	10	10
			Finance will develop training and work plans based on the results of the mapping and analysis.			
	 EQUITY	Increase the number of WMBE's invited to participate in the County's bidding/RFP processes by 10% July 1, 2023, using Workday and Cobblestone to track the progress.	Create a way to use Workday and Cobblestone to track the progress	Percentage increase in invitations to WMBEs for bidding participation	10%	In Progress
			Establish data baseline on active Suppliers in Workday			
			Establish data baseline on WMBEs to guide further initiatives			
			Expand supplier outreach			
General Services & Fleet	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Replace carbon-emitting County vehicles (with more environmentally sustainable options) by 5% per year over the next 5 years	Electric Vehicle and Alternative Fueled Vehicle infrastructure improvements to County facilities	% of County Fleet comprised of Alternate Fuel Vehicles (AFV - includes hybrids)	15.00%	18.68%
			Replace fleet vehicles with alternatively fueled vehicles			
			Right size fleet			
		Right size County's utilization of facility and space	Conduct a comprehensive facility study for 28 County occupied or owned buildings and 12 libraries	In Progress	In Progress	In Progress
			Develop action items from the comprehensive facility plan			





Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
HHS	 OPERATIONAL EXCELLENCE	Create a culture that supports staff resiliency	Expand the Organizational Care model	% of Service Areas Implementing the Organizational Care Model	In Progress	In Progress
	 EQUITY	Assess participant data for overall Health & Human Service programs to ensure access and representation for BIPOC populations	HHS will assess, develop, and expand capacity for the collection and analysis of disaggregated performance measures by race, age, gender, ethnicity-in targeted programs Implement strategies to reduce racial disparity in infant mortality and birth outcomes	% of performance measures within HHS Business plan that can be disaggregated by race, age, gender, ethnicity	In Progress	In Progress
HHS - Economic Services	 VIBRANT ECONOMY	Increase median household income for STEP graduates	Partner with AB Tech in the STEP program	Average wage of STEP graduates entering employment	\$13.75	\$15.75
HHS - Public Health	 RESIDENT WELL-BEING	Buncombe County Health & Human Services Department and community organization collaborations will work to decrease emergency department visits due to overdose	Achieve a more comprehensive overdose response and treatment system with Safer Together Program	Number of emergency department visits due to overdose	337	376
			Achieve a more comprehensive overdose response and treatment system with Safer Together program	Number of substance abuse overdose deaths	93	In Progress
HHS - Social Work	 EDUCATED & CAPABLE COMMUNITY	Improving quality of life for older residents as reflected through AARP's Livability Index Score	Develop an Active Aging Center	Buncombe County's AARP Livability Score	54	54
			Secure location and funding for AAC			
	 RESIDENT WELL-BEING	Buncombe County Health & Human Services will reduce the number of children entering foster care related to parental substance use disorder	Provide residential substance abuse treatment START Teams	Decrease the number of children who enter custody with the reason of "Parental Substance Use" identified at the time of the custodial petition	50	90


Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Human Resources	 RESOURCES	Increase employee engagement for Buncombe County staff	Administer employee engagement survey to all Buncombe County staff	% of employee that report high engagement	In Progress	In Progress
			Create an employee survey to determine employee engagement level			
	 OPERATIONAL EXCELLENCE	Increase number of automated systems to support HR services	Identify and develop ways to gather and report accurate data	HR services managed through automation	8	11
			Identify current and potential automated systems used by HR			
	 EQUITY	Retain talent by ensuring opportunities and equitable practices	Evaluate salary and benefits to ensure equitable opportunity	BIPOC Turnover Percentage	15.00%	16.67%
			Provide support and training opportunities throughout the county			
			Review and conduct all HR practices using an equity lens			
		Enhance recruitment and selection processes to attract a diverse and qualified workforce	Establish baseline for the number of underrepresented group hires	% increase in # of applicants from underrepresented groups	29.0%	23.9%
			Review appropriate diversity and inclusion tracking mechanisms			
ID Bureau	 RESIDENT WELL-BEING	Increase the percentage of unserved processes recalled in the warrant repository that meet the criteria to be recalled and disposed by the courts	Collaborate with the Courts and law enforcement to consider mass recall events for all unserved processes	% of processes recalled	8.5%	10.3%
			Collaborate with the Register of Deeds Office to identify and recall open/active processes on deceased persons			
			Identify, audit, and update all eligible "unserved" process that meet the criteria to be recalled and disposed by the courts			
	 OPERATIONAL EXCELLENCE	Ensure one master name record for each person in the Record Management System	Systematize data maintenance	% of name records with identified duplicates that have not been merged	7%	In Progress
	 EQUITY	Increase employee training opportunities on the topics of equity and inclusion	Create an Equity and Inclusion Curriculum for Department	% of full-time staff successfully completing equity and inclusion training each year	10%	In Progress
			Develop Equity Training and Education Plan			




Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Internal Audit	 EQUITY	Increase awareness of equity issues through trainings, workgroups, and other initiatives for all Internal Audit staff.	Collaboration with Buncombe County teams on equity	Number of equity initiatives completed	3	1
			Collaboration with the Association of Local Government Auditors (ALGA) Committee on Diversity, Equity, and Inclusion			
			Evaluate equity initiatives of the County and offer recommendations for improvements			
	 OPERATIONAL EXCELLENCE	Ensure Buncombe County Internal Audit processes add value to Buncombe County's mission, goals, and objectives, and meets the expectations of Internal Audit's stakeholders	Complete annual risk assessment countywide to identify recurring or new risks and evaluate controls,	% Stakeholder Satisfaction with Internal Audit Communications	50%	In Progress
			Conduct audits in accordance with the initiatives as defined in Goal 1.			
			Formalize and assess how Internal Audit is meeting the expectations of stakeholders			
		Ensure Buncombe County Internal Audit processes are designed and implemented to align with national government auditing standards	Address any deficiencies discovered through the self-assessment process	Rating on Self- Assessment Internal Audit Peer Review	65%	65%
			Complete the self-assessment process			
			Finalize Internal Audit governance documents, policies and procedures to ensure consistency and comp			
		Ensure Buncombe County Internal Audit's ongoing compliance with national government auditing standards, which will increase the Department's credibility and authority to add value to Buncombe	Request external peer review from the Association of Local Government Auditors (ALGA)	Rating on Peer Review Report with an overall defined conformance rating of "Generally Conforms" by 2025	40%	In Progress
			Respond to the ALGA external peer review team's report and distribute the findings as required			
			Work collaboratively with the ALGA external peer review team while they are conducting onsite exam			
IT	 OPERATIONAL EXCELLENCE	Decrease staff phish prone percentage	Develop Cyber Security Policy	% of staff prone to phish bait	In Progress	In Progress
			Increase Cyber Security awareness by departments and leadership			
			Provide and monitor training to employees			
		Decrease Tier 0 support tickets and calls	Improve IT specific training to all new hires via the New Employee Orientation (NEO)	Number of Tier 0 Support Tickets	In Progress	In Progress
			Improve targeted IT training and knowledge base for all employees			





Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Justice Services	 RESIDENT WELL-BEING	Increase community safety and accountability for those who do harm	Implement Safety and Justice Challenge Community Safety Initiative	% increase in public safety rate for Intensive Supervision caseload	85.0%	88.9%
			Create a safer community for survivors of intimate partner violence and sexual assault			
		Improve engagement and collaboration among councils and committees to build community trust, accountability and service delivery	Conduct annual survey of councils and committees	Increase initiatives and activities related to engagement and outreach	In Progress	In Progress
			Conduct community outreach and engagement			
			Review accessibility for councils and committees			
		Increase alternative pathways for people to move through the justice system	Implement diversionary programs and monitor effectiveness	# of diversion opportunities / programs / investments at each point in the criminal justice system	4	4
			Update Buncombe County's Sequential Intercept Map			
	 EDUCATED & CAPABLE COMMUNITY	Reduce youth involvement in justice system	Develop partnerships between school, justice, youth, and community partners to prevent justice involvement and support alternative pathways for justice involved youth	Number of school-based offense complaints	210	In Progress
			Review and allocate Juvenile Crime Prevention Council Community Investments			
	 EQUITY	Increase equitable access to Justice Services programs and resources	Implement Racial Equity Tool	% of diversion programs with parity in completion by race	50%	40%
			Launch Language Access Initiative			
Legal	 OPERATIONAL EXCELLENCE	Expand Title VI and civil rights trainings to County employees	Coordinate efforts with County organizational development manager	# trainings	In Progress	In Progress
			Develop and tailor trainings to specific audiences as needed			
		Improve relations with internal departments through consistent contact	Develop standards and expectations regarding service delivery	% satisfaction with response rate	In Progress	In Progress
			Ensure that attorneys are trained on legal issues that are relevant to the various departments			
	 RESOURCES	Increase the scope of measuring LEP compliance for external facing departments	Identify current state of external surveys	# departmental surveys that ask for LEP compliance feedback	75	In Progress
			Using the results of Initiative 1 above, target areas that need improvement			


Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Libraries	 EDUCATED & CAPABLE COMMUNITY	Enhance early childhood educators' ability to provide high quality early childhood education through the Preschool Outreach Program (POP)	Increase quality, availability, and use of POP services and materials.	Number of early childhood education classrooms receiving at least one POP service	124	156
			Increase equitable access to POP services and equitable representation in POP materials.			
			Increase quality, availability and use of curriculum kit/story bag collection.			
		Foster the habit of reading in the home	Create free book journals, along with distribution plan, for families.	100% of program implementation	In Progress	In Progress
			Develop 1,000 Books Before Kindergarten program.			
			Implementation: engage families to participate in a "1000 Books Before Kindergarten challenge."			
	 EQUITY	Buncombe County Special Collections (BCSC) will work together with community partners to broaden availability of access to archival materials that help researchers and community members share stories about our community's diverse past and present.	Buncombe County Special Collections will increase outreach to historically excluded communities including, Black, Latinx, LGBTQ+ and others to both raise awareness of the archive and its services. Special Collections staff will work closely with the BC CAPE team to perform outreach activities that encourage members of historically excluded communities to engage with the Buncombe County Special Collections through programming and library use.	25% of all newly accessioned materials will be directly related to diverse/historically excluded people or groups (HEG).	In Progress	In Progress
			Buncombe County Special Collections will facilitate community-led archiving programs and opportunities such as the Oral History Backpack Loan Program, "History Harvest" events, and the development of a free-to-use "Self-Preservation Station" to increase the diversity of materials in the collection.			
			Buncombe County Special Collections will regularly audit and make improvements to its collections database, ArchivEra; regularly searching for and updating for omissions, errors, and outdated/offensive language			
		Expand resident access to cultural amenities and learning opportunities through ZOOM program	After year 1 (FY21/22), review staffing capabilities and potential for growth	Number of community outreach events where Zoom passes are promoted and/or distributed	12	23
			Develop a system to make and distribute Zoom passes at offsite events			
			Increase communication and awareness of Zoom program			






Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Planning & Transportation	 OPERATIONAL EXCELLENCE	Provide prompt and accurate residential and commercial plan reviews	Increase level of customer satisfaction and staff productivity	% of plan reviews within 3 days of permits submittal	95%	99%
			Plan Review Training			
	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Increase the number of electronic plan reviews	Implementation of E-Soft Electronic Plan Review (EPR) and a Live Remote Inspections program	% of electronic (paperless) plan reviews	56.0%	99.9%
		Reduce greenhouse gas emissions by converting part of the Permits & Inspections fleet to electric vehicles	Implementation of pilot program for electric vehicles (EV)	% reduction of tailpipe emissions	In Progress	In Progress
		Increase the amount of trade inspections completed through Live Remote Inspection	Test Initiative for % of inspections for trade permits completed virtually	% of inspections for trade permits completed virtually	In Progress	In Progress
	 VIBRANT ECONOMY	Work effectively with the community and all applicable stakeholders to promote sustainable growth patterns within the County through a robust and effective comprehensive planning process	Collaborate with local, state and federal entities, as well as community partners, to create affordable housing for BIPOC populations and eliminate barriers to fair housing	Number of units generated by the Affordable Housing Services Program and Community Oriented Development Program	280	320
			Evaluate programs/incentives that encourage AH development along transp./infrastructure corridors			
			Initiate a vigorous, citizen engaged and policy focused comprehensive planning process			
	 RESIDENT WELL-BEING	Continue to positively grow ridership by targeting specific, eligible participants and geographically proximate service areas	Increase ridership through community outreach campaigns and marketing	Increase Mountain Mobility ridership	130,677	103,536
			Target specific eligible participants & geographically proximate service areas for Mountain Mobility			



Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Public Safety Communications		Reduce call answer and dispatch times	Evaluate opportunities to decrease non-emergency medical dispatches through referral or in-house solution	Time from start of call entry to dispatch point	90	121
			Sign service agreements with any serviced agency to document level of service agreement			
			Ensure existing systems are streamlined for maximum effectiveness			
			Collaborate with partners to evaluate options and feasibility of creating and staffing situational awareness group			
		Enhance staffing, well-being, and workforce development	Develop a robust recruiting process to attract, hire, and retain qualified employees	Quarterly Retention Rate	85.0%	90.2%
			Create an official training academy			
			Improve records and support capacity within the department			
			Develop and implement training plans for all staff			
			Implement strategies necessary to achieve industry accreditations			
			Implement an internal customer survey			
			Implement Quality Assurance in a sustainable way			
		Increase Funding from State and Outside Sources	Develop plans for a new primary and relocated backup center	Amount of annual State funding	\$820,111	\$660,802
			Develop plans for virtual backup			
			Increase 911 funding for large capital projects			
			Ensure all eligible expenditures are reported			
			Identify new funding sources			

Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Recreation Services	 RESIDENT WELL-BEING	Maintain high quality parks that are welcoming by providing amenity standards for all County-owned parks and facilities	Develop and Create. Develop amenity and beautification standards for County-owned parks and facilities	Number of parks graded through Equity Matrix.	2	2
			Track and Maintain. Create and track master asset list that includes conditions, age, and lifespan of assets.			
			Budget. Request operational and CIP funding to support replacement and renovation of park amenities and facilities.			
		Improve recreation outcomes for residents in underserved or underrepresented communities in Buncombe County through targeted programming and outreach	Develop and Invest. Develop and invest in programs and marketing to encourage BIPOC and underserved communities to recreate outside.	40% of Programming in underserved or underrepresented communities	20%	20%
			Partner. Increase community collaboration with underserved and rural communities through agreements and partnerships to expand recreational opportunities for residents.			
		Increase the number of miles of municipal and county greenways across Buncombe County that connect to public destinations and activities.	Cultivate, massage, and develop. Continue partnerships with funding agencies for development and construction.	# of miles of greenways	15.0	13.3
			Assess, baseline, and sustain. Continue to partner with municipalities to facilitate construction of greenways			
			Partner and construct. Continue to partner with municipalities to facilitation construction of greenways in accordance with greenway master plan.			
		Solid Waste	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Increase recycling in Buncombe County Local Government Programs	Collaborate recycling efforts in residential collections with Franchise Hauler	% recycling in Buncombe County
Expand Recycling Education						
Explore feasible diversion programs						
Reduce Greenhouse Gases	Evaluate the landfill gas to energy project			Reduction of CO2	68,953	68,756
	Operate and maintain a gas collection and control system for landfill					
	Reduce vehicle emissions					
 OPERATIONAL EXCELLENCE	Extend the Life of the Buncombe County Landfill		Use Posi-Shell for Daily Waste Cover	Compaction Rate	0.66	0.91
			Accelerate settlement with leachate recirculation			
			Invest in new compactor every 5 years			

Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Strategic Partnerships	 EDUCATED & CAPABLE COMMUNITY	Expand enrollment opportunities and participation in early childhood education	Establish performance contracts with grantees	% of incoming kindergarten students who score proficient on the kindergarten entry assessment	71%	65%
			Monitor grantee performance			
			Staff the grant review committee			
	 EQUITY	Ensure community investment grants are inclusive and equitable	Increase Equity in grantmaking	% of grant programs reviewed each cycle for opportunities to increase equity	100%	100%
	 RESOURCES	Ensure countywide revenue grants are procured and managed in compliance with countywide grants policy and procedure	Develop Countywide grants report & oversight structure	% of grant-related audit findings	In Progress	In Progress
			Implement Education and Compliance Measures			
			Increase Departmental coordination			
		Ensure funds provided to Buncombe County Service Foundation are invested into County services	Board Governance/By-laws compliance	Ratio of program funds received to invested	1	1
			Lead Departmental Coordination			
			Perform Financial Operations			
		Ensure performance of grantees meets contract criteria	Establish performance contracts	% of Overall Grantee performance measures met	65.00%	74.44%
			Monitor grantee performance			
			Staff the grant review committees			
	 EDUCATED & CAPABLE COMMUNITY	Strengthen education partnerships to reduce college and career readiness gaps	Develop a Bold Community Goal	High school graduation rate for Asheville City and Buncombe County schools	90%	89%
			Ensure budget Accountability			
			Oversee Education Support Funding			
			Oversee Education Support Funding			
		Strengthen education partnerships to increase student performance and reduce disparities	Strengthen education partnerships to reduce college and career readiness gaps	% of Asheville City Schools & Buncombe County Schools students proficient on NC end of grade tests for 3rd grade reading and math	50.0%	51.1%
			Ensure Budget Accountability			

Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Strategy & Innovation	 OPERATIONAL EXCELLENCE	Increase the number of S&I processes that are analyzed with an equity lens.	Train all Strategy & Innovation staff in equity and inclusion.	% of major and intensive Strategy & Innovation projects (to include policies) that utilize the Equity Impact Analysis Tool as a part of the implementation process.	50%	25%
			Identify questions or tool(s) that can be used to effectively facilitate an equity analysis, and compile to create a standardized Equity Analysis tool for Strategy & Innovation.			
			Review what constitutes a full project, and update the project charter template to include Equity Impact Analysis tool			
			Apply the tool to policy review and writing work, and all full Strategy & Innovation projects. Track the usage			
		Cultivate culture of innovation and continuous improvement to enhance efficiency throughout the organization	Create a continuous improvement strategy for Buncombe County Government	% of county employees that have completed Strategy & Innovation - sponsored innovation or continuous improvement training.	30.0%	11.4%
			Develop a process improvement strategy for Buncombe County			
			Launch Mind Works innovation training program			
		Increase capacity within departments for operational performance analysis	Develop a full Strategic Planning and Data Analysis training curriculum.	% of departments with participants that successfully complete data analysis course and rate the course as satisfactory	70%	33%
			Develop tools to measure the effectiveness of training courses			
			Promote and market training programs to employees			
		Build and manage infrastructure to drive successful strategic plan implementation	Promote public transparency of the County's strategic plan and progress.	% of departments that get sufficient support from Strategy & Innovation in the strategic planning and business planning processes	In Progress	In Progress
			Increase sources of community input to drive business plan updates and decisions			
			Continually improve upon business plan framework based on input from internal stakeholders			

Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Sustainability	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Increase renewable energy access and reduce community wide GHG emissions	Participate in the Blue Horizons Project Community Council	Count of solar installs and weatherizations in the community	50	28
			Provide Solar Assessment and Engineering Services for public entities to reduce solar soft costs and			
		Reduce greenhouse gases for County operations through increased efficiency and on-site renewable generation	Annual evaluation and construction of on-site solar for county facilities	Percentage of the County's energy consumption provided by solar installations	1.00%	0.68%
			Explore pilot Environmental challenge program for County departments to reduce their GHG and impro			
			Work with Duke and other solar developers on the development of Utility Scale Solar			
	 EQUITY	Increase weatherization, energy efficiency, and renewable energy opportunities for low income communities	Work on contracting for weatherization and energy efficiency program (Energy Savers Network)	Count of solar installs and weatherizations for BIPOC households	20	22
			Create a Low Income Solar Program in order to make renewable energy more accessible to high energy burden residents in the County			
Tax Assessment	 OPERATIONAL EXCELLENCE	Ensure that assessments are fair and equitable by increasing accuracy of data	Analyze the current audit process in both AP5 and NCPTS	Number of annual audits performed	In Progress	In Progress
			Identify any additional staffing needs to complete all audits			
			Improve the audit process to enhance efficiencies			
	 RESOURCES	Expand data transparency through creation of customer focused tools	Create assessment dashboards	Additional public facing tax exploration tools	2	2
			Identify information that is important to customers			
		Increase customer satisfaction (from x to y by 2025 - this is TBD)	Collect and analyze the survey results	% of survey responses with favorable or overall positive feedback	In Progress	In Progress
			Create a Property Assessment customer satisfaction survey			
			Implement a plan to deliver the customer surveys			
	 OPERATIONAL EXCELLENCE	Maintain the overall assessment accuracy of real property throughout the county	Improve accuracy of the sales qualification process	Ratio of appraised property value to market value	0.85	0.69
			Improve knowledge and skills of real property staff			
			Increase the overall quality of assessment data to improve equity in assessments			
			Work to remove any bias's in property assessments, to include supporting the County's Racial Equity Action Plan goal to sustain and expand rates of BIPOC homeownership			

Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Tax Collections	 EQUITY	Improve accessibility for taxpayers to make property tax payments	Add payment drop boxes to two outlying Library branches resulting in options for payment in outlying areas of the County within three years	# of drop-boxes installed	2	2
			Develop and implement communication strategy to stakeholders/payers			
	 OPERATIONAL EXCELLENCE	Increase customer-centric payment points for stakeholders with focus on customer support and relationship	Develop and implement communication strategy to stakeholders/payers	# of practical County revenue streams collected by BC Tax Collections	In Progress	In Progress
			Transition cell tower and Solid Waste revenue to Tax Collections			
			Identify additional revenue streams to be processed by Tax Collections			

FY2022

Departmental Performance Measure Data



Department/ Cost Center	Goals --->	Initiatives --->	Performance Measures	Target	Actual
Agriculture & Land Services	• Evaluate our existing programs and develop a plan to increase the participation of underrepresented communities in our programming	• Develop bilingual marketing materials	► Number of new multilingual/inclusive programs marketing materials created	3	0
		• Develop multilingual programming			
		• Gain an understanding of who participates in our programming and what changes need to be made to increase the diversity of our audience			
	• Preserve natural resources for future generations	• Increase our capacity to initiate conservation easements through adding a staff person	► Number of conservation easement projects initiated each year	15	19
		• Improve coordination with the Ag Advisory and Land Conservation Advisory Boards to conserve high priority areas			
		• Apply for grant funding for USDA and NCDA conservation easement purchases each year			
	• Reduce greenhouse gas emissions with County agricultural producers	• Assist County farmers with understanding on farm energy efficiency and renewable energy potential	► Number of Audits Performed by 2025	10	0
		• Assist County farmers with planning for increased carbon sequestration through addressing management practices			
Air Quality	• Improve customer service to the community	• Implement Accela	► In Progress	In Progress	In Progress
		• Local source for indoor air quality issues			
		• Provide online payments and credit card payments for facilities and customers			
	• Reduce internal & community GHG emissions	• Participate in department-led Greenhouse Gas (GHG) reduction program	► GHG reduction for installed / implemented projects	0.25	In Progress
		• Participate in Vehicle Evaluation Team			
		• Promoting energy efficiency measures with permitted facilities.			
Budget	• Develop and implement a process that yields a robust 5 year Capital Improvement Plan that strengthens the systematic evaluation of competing demands for resources	• Develop and lead a planning process that is in alignment with best practices.	► Produce a CIP document that is in accordance with Industry Best Practice and receive a rating of 4 by all GFOA evaluators.	79%	75%
		• Document and communicate a countywide 5-year capital improvement plan to internal staff, Board of Commissioners, and the public.			
		• Increase organizational capacity to plan and submit capital project requests for future years that include all information that is needed for evaluation.			
	• Increase organizational capacity for excellent budget development and analysis	• Conduct budget related training based on feedback.	► Respondents will report that they have maintained or increased (improved) budget knowledge.	80.0%	87.8%
		• Create a budget survey and gather baseline data for organizational budget knowledge.			
		• Create and provide tools that enhance budgetary knowledge.			
	• Partner with Fire Districts to prepare and provide a 5-year Capital Improvement plan to Buncombe County	• Follow up with individual Fire Districts for additional support and guidance if requested.	► Annual measurement of how many Fire Districts provided a 5 year CIP for the annual budget process (by June 30, 2022)	80%	95%
		• Create and provide tools that enable capital planning.			
		• Develop and provide training on Capital Improvement planning.			
	• Research and implement a best practice budgeting strategy that aligns with strategic planning processes and enables the organization to best allocate resources with stated objectives	• Communicate findings of budgeting best practice research for leadership adoption	► In Progress	In Progress	In Progress
		• Conduct further research for tools and techniques to be used for implementation of the recommended			
		• Implement best practice budgeting strategy that is selected			
		• Research best practice budgeting strategies.			
		• Ensure budgetary decisions align with the County's strategic plan and incorporate the actions of the equity action plan			

Department/ Cost Center	Goals --->	Initiatives --->	Performance Measures	Target	Actual
Clerk to the Board	<ul style="list-style-type: none"> Enhance the boards and commissions reporting to the Board of Commissioners 	<ul style="list-style-type: none"> Create schedule for boards/commissions to report to BOC Establish standard operating procedures and create tools for board and commissions to update BOC 	<ul style="list-style-type: none"> Percentage of identified boards & commissions that have reported to the Board of Commissioners 	In Progress	In Progress
	<ul style="list-style-type: none"> Increase diverse representation on Buncombe County Boards and Commissions 	<ul style="list-style-type: none"> Align Board and Commission processes with an equity-based approach 	<ul style="list-style-type: none"> Demographic make-up of Boards and Commissions aligns with county demographics – increasing under-represented groups 	In Progress	In Progress
Communications & Public Engagement	<ul style="list-style-type: none"> Amplify County departments in outreach and engagement efforts 	<ul style="list-style-type: none"> Expand Inform, Consult, Engage, and Partner (ICEP) Implement ICEP model Utilize ICEP departmental goals/initiatives 	<ul style="list-style-type: none"> Number of ICEP consultations to which the equity tool is applied 	5	In Progress
	<ul style="list-style-type: none"> CAPE will help expand culturally relevant outreach that embraces diversity and is responsive to changing demographics 	<ul style="list-style-type: none"> Develop culturally competent outreach plans to get community input on County initiatives Engage underrepresented communities through multiple mediums Organize and facilitate targeted outreach activities to develop and maintain relationships and social capital for diverse populations 	<ul style="list-style-type: none"> Annual survey results 	In Progress	In Progress
	<ul style="list-style-type: none"> Lead the ongoing effort to create a culture focused on improving two-way communication, engagement, and outreach and to develop evaluation measures that ensure effectiveness 	<ul style="list-style-type: none"> Create new communications products and update existing ones using a focus on visual production Using analytics, review website and explore ADA-compliant redesign using a hybrid model of HTML and content management system 	<ul style="list-style-type: none"> Growth in website traffic, social media analytics, video views 	In Progress	In Progress
	<ul style="list-style-type: none"> Provide strategic counsel to County departments in order to identify gaps in internal and external communication and engagement and develop comprehensive and culturally competent plans to support their tier 1 and tier 2 goals 	<ul style="list-style-type: none"> Create multilingual strategic communication & engagement plans that rely on measurable outcomes Develop strategic communication and engagement plans for all areas of the strategic plan that include satisfaction surveys at the conclusion 	<ul style="list-style-type: none"> Evaluation metrics tied to each communication and engagement plan's effectiveness, satisfaction/participation surveys from engaged audiences 	In Progress	In Progress
	<ul style="list-style-type: none"> Ensure Buncombe County's workforce is reflective of community ethnicity and gender 	<ul style="list-style-type: none"> Ensure hiring process incorporates best practices for equity and inclusion Establish policies and procedures that promote equitable and inclusive employment opportunities Review and refine retention program Finalize equity action plan for Buncombe County Improve our recruitment process 	<ul style="list-style-type: none"> Percentage of staff demographics compared to Census data 	In Progress	In Progress
	<ul style="list-style-type: none"> Ensure continuous improvement of processes and programs 	<ul style="list-style-type: none"> Support and promote an environment of continuous improvement 	<ul style="list-style-type: none"> Percentage of employees who agree or strongly agree that the County fosters a culture of innovation 	In Progress	In Progress
County Manager	<ul style="list-style-type: none"> Ensure equitable access to County services 	<ul style="list-style-type: none"> Ensure that information is available to all county residents Increase broadband access in the county Increase information available on the transparency dashboard Respond to citizens' requests accurately and within a reasonable time Expand access to behavioral health services in Buncombe County and reduce the stigma of behavioral health-related conditions in BIPOC communities 	<ul style="list-style-type: none"> Percentage of residents who agree or strongly agree that they have equitable access to County services 	In Progress	In Progress
	<ul style="list-style-type: none"> Increase public trust 	<ul style="list-style-type: none"> Empower departments to improve their relationships & engagement with the community Identify standard mean to communicate with & engage the public through project lifecycles 	<ul style="list-style-type: none"> Percentage of residents who agree or strongly agree that Buncombe County Govt. is trustworthy 	In Progress	In Progress

Department/ Cost Center	Goals --->	Initiatives --->	Performance Measures	Target	Actual
Economic Development	• Expand Black business ownership in Buncombe County	• Establish a plan in conjunction with Equity and Inclusion Workgroup	▶ Number of new Black-owned businesses	In Progress	In Progress
		• Increase awareness in the business community around small business, minority-focused business programs			
		• Support inventory of minority-owned businesses			
	• Increase small business and “startup” jobs	• Continued support for Venture Asheville	▶ Small Business - # of people employed	670	684
		• Promote the continued development of the Mountain Community Capital Fund (MCCF)			
	• Increase average wage for Buncombe County incentivized projects	• Advocate for increased wages for Buncombe County-related jobs	▶ Average wage for Buncombe County incentivized projects	\$ 25.00	\$ 26.02
		• Revise Economic Development Policy to drive wage increases			
	• Increase total employment in targeted advanced manufacturing jobs	• Continued support for AB Tech Apprenticeship Program	▶ Advanced Manufacturing - # of people employed	10,826	10,159
		• Support continued build out of Biltmore Park West Infrastructure			
		• Support continued build out of Enka Commerce Park Infrastructure			
	• Increase total employment in targeted Professional Office and Information Technology jobs	• Continue recruitment of new industry via Economic Development Coalition (EDC)	▶ PO/IT - # of people employed	9,958	10,433
		• Expand Broadband throughout underserved areas of Buncombe County			
Elections	• Increase departmental capacity to achieve mandated deliverables.	• Continue Intra-departmental cross-training	▶ Number of temp staff housing core functions	3	3
		• Evaluate and communicate space needs			
		• Justify and acquire more permanent staff rather than rely on contract labor for core functions			
	• Increase high school student participation in the electoral process and expose students to a career in elections.	• Educate on an elections (local government) career path	▶ Number of students who enroll in the Student Assistance Program	20	0
		• Expand our student assistant program.			
	• Increase the community's desire and opportunity to engage in the democratic process	• Identify Groups Under Participating in Voting	▶ Percentage of voting age citizens who are registered to vote within the quartile of census tracts where registration is lowest.	84.3%	In Progress
		• Increase Community Outreach Efforts			
		• Strengthen Poll Worker Training to Give a Better Voter Experience			
	• Provide every employee the opportunities to enhance individual job skills to be able to contribute efficiently	• County training for systems, policy and process	▶ Reduce critical staff overtime by 25% during election cycles	5,353	2,340
		• Create deeper organizational structure that correctly categorizes employees to allow access for appropriate trainings and recognition of duties and needed support			
		• Increasing number of state and national certified elections staff			
	• Reorganize departmental operations to be more environmentally conscious	• Consolidate operations	▶ Decrease Sample Ballots Order	In Progress	In Progress
		• Minimize paper consumption			

Department/ Cost Center	Goals --->	Initiatives --->	Performance Measures	Target	Actual
Emergency Services	• Create and manage ongoing work plans to ensure continuous improvement and accountability	<ul style="list-style-type: none"> • Develop & implement in-house Quality Assurance and Training Programs for EMS and 911 • Evaluate staffing needed to adequately perform duties department wide • Enhance Fire Marshal Office efficiency and capability • Identify gaps in performance and obtain resources to support continuous improvement 	► Percentage of each program's annual work plan completed	In Progress	In Progress
	• Creation and adherence to technology upgrade and replacement plan	<ul style="list-style-type: none"> • Create vehicle, technology, and equipment replacement plans that align with green strategic priorities (wherever possible) • Select and Implement incident management/resource tracking platform • Develop plans for primary and backup Emergency Operations Center (EOC) • Develop plans for a comprehensive EMS Facility Plan to include administrative offices 	► Percentage of compliance for technology and replacement plan	In Progress	In Progress
	• Enhance staffing and workplace development	<ul style="list-style-type: none"> • Enhance internal sharing of information & transparency • Improve workplace diversity, equity, and staff related issues • Managers conduct on-going performance management evaluation of all employees 	► Percentage of employee satisfaction score	In Progress	In Progress
	• Improve customer service	<ul style="list-style-type: none"> • Ensure all management is prepared to present to BOC as needed on relevant topics • Develop and begin customer service surveys • Implement best practice of "whole community" Emergency Management through preparedness education provided to partner agencies and the public • Improve relationships with all stakeholders to increase readiness and response capabilities 	► Percentage of customer service score	In Progress	In Progress
	• Increase client participation in Community Paramedics/CHANGE team program	<ul style="list-style-type: none"> • Incorporate social worker, community health worker, patient navigator, and tech in 911 Center • Overlay GIS with known hazard areas occupied by unhoused populations • Assist IT in developing in-house EMS & Community Paramedics key performance matrix dashboard • Begin community outreach 	► Percentage of calls diverted to CHANGE program vs. other responders	In Progress	In Progress
	• Increasing ES training opportunities for high school students	• Partner with AB Tech to create public safety academy that develops lifelong career opportunities for high school students	► Percentage of graduation rates	In Progress	In Progress
	• Manage and monitor departmental budgets while increasing revenue.	<ul style="list-style-type: none"> • Increase 911 grant funding for large capital projects • Align Tier 2 support billing practices to meet industry standards • Maximize collections • Develop cost recovery system for state and federal usage of the training center 	► Percentage of revenue gained annually while staying within approved budget	4.0%	In Progress
	• Finance staff will be cross trained to have at least one backup fully trained to complete 100% of the essential duties of the position by December 31, 2023.	<ul style="list-style-type: none"> • Conduct training in the Finance department with the goal of having at least one backup trained to complete 100% of essential duties of another position • Develop documentation of essential job functions, tasks, and responsibilities. 	► Number of essential functions with fully trained backup	20.0%	20.0%
	• Finance staff will process map all major finance workflows in Workday to identify opportunities to streamline finance workflows and determine if additional training is needed for submitters by July 1, 2025.	<ul style="list-style-type: none"> • Finance staff will inventory and evaluate all active financial business processes in the Workday ERP • Finance will develop training and work plans based on the results of the mapping and analysis. 	► Number of active (in use) financial Workday workflows that have been mapped and reviewed	10	10
	• Increase the number of WMBE's invited to participate in the County's bidding/RFP processes by 10% by July 1, 2023, using Workday and Cobblestone to track the progress.	<ul style="list-style-type: none"> • Create a way to use Workday and Cobblestone to track the progress • Establish data baseline on active Suppliers in Workday • Establish data baseline on Women and Minority Business Enterprises to guide further initiatives • Expand supplier outreach 	► Percentage increase in invitations to WMBEs for bidding participation	In Progress	In Progress
Finance					

Department/ Cost Center	Goals --->	Initiatives --->	Performance Measures	Target	Actual
General Services & Fleet	<ul style="list-style-type: none"> Replace carbon-emitting County vehicles (with more environmentally sustainable options) by 5% per year over the next 5 years 	<ul style="list-style-type: none"> Electric Vehicle and Alternative Fueled Vehicle infrastructure improvements to County facilities over the next five years to support alternative fueled vehicles 	<ul style="list-style-type: none"> Percentage of County Fleet comprised of Alternate Fuel Vehicles (AFV - includes hybrids) 	10.0%	12.4%
		<ul style="list-style-type: none"> Replace fleet vehicles with alternatively fueled vehicles 			
		<ul style="list-style-type: none"> Right size fleet 			
	<ul style="list-style-type: none"> Right size County's utilization of facility and space 	<ul style="list-style-type: none"> Conduct a comprehensive facility study for 28 County occupied or owned buildings and 12 libraries Develop action items from the comprehensive facility plan 	<ul style="list-style-type: none"> In Progress 	In Progress	In Progress
Health and Human Services	<ul style="list-style-type: none"> Continued focus on excellence in customer service 	<ul style="list-style-type: none"> All HHS staff to attend County HR Trainings 	<ul style="list-style-type: none"> Percentage of calls that are addressed with three business days 	In Progress	In Progress
		<ul style="list-style-type: none"> Establish Customer Response Teams for customer service concerns 	<ul style="list-style-type: none"> Percentage of calls resolved within 7 business days 	In Progress	In Progress
		<ul style="list-style-type: none"> Train all new staff on customer service at Foundations class 	<ul style="list-style-type: none"> Percentage of calls resulting in change in business process or other quality improvement efforts 	In Progress	In Progress
		<ul style="list-style-type: none"> All HSS staff to attend County HR trainings 	<ul style="list-style-type: none"> In Progress 	In Progress	In Progress
	<ul style="list-style-type: none"> Assess participant data for overall Health & Human Service programs to ensure access and representation for BIPOC populations 	<ul style="list-style-type: none"> HHS will assess, develop, and expand capacity for the collection and analysis of disaggregated performance measures by race, age, gender, ethnicity-in targeted programs Implement strategies to reduce racial disparity in infant mortality and birth outcomes 	<ul style="list-style-type: none"> Percentage of performance measures within HHS Business plan that can be disaggregated by race, age, gender, ethnicity 	In Progress	In Progress
	<ul style="list-style-type: none"> Create a culture that supports staff resiliency 	<ul style="list-style-type: none"> Expand the Organizational Care model 	<ul style="list-style-type: none"> Percentage of Service Areas Implementing the Organizational Care Model 	In Progress	In Progress
HHS - Econ. Services	<ul style="list-style-type: none"> Increase median household income for Skills Training and Employment Program (STEP) graduates 	<ul style="list-style-type: none"> Partner with AB Tech in the STEP program 	<ul style="list-style-type: none"> Average wage of STEP graduates entering employment 	\$13.75	\$15.77
HHS - Public Health	<ul style="list-style-type: none"> Buncombe County Health & Human Services Department and community organization collaborations will work to decrease emergency department visits due to overdose 	<ul style="list-style-type: none"> Achieve a more comprehensive overdose response and treatment system with Safer Together Program 	<ul style="list-style-type: none"> Number of emergency department visits due to overdose 	352	In Progress
	<ul style="list-style-type: none"> Buncombe County Health & Human Services and community organization collaborations will work to decrease substance abuse overdose deaths 	<ul style="list-style-type: none"> Achieve a more comprehensive overdose response and treatment system with Safer Together program 	<ul style="list-style-type: none"> Number of substance abuse overdose deaths 	97	In Progress
HHS - Social Work	<ul style="list-style-type: none"> Adults over the age of 60 can receive needed services from multiple community partners operating in one shared space. 	<ul style="list-style-type: none"> Develop an Active Aging Center (AAC) 	<ul style="list-style-type: none"> Active Aging Center is fully operational with at least three community partners sharing space and serving older adult population. 	In Progress	In Progress
		<ul style="list-style-type: none"> Secure location and funding for AAC 			
	<ul style="list-style-type: none"> Promote social and cognitive development of children entering kindergarten 	<ul style="list-style-type: none"> Improve support, training and resources geared towards maintaining and strengthening family units SWCPS & PH Division will collaborate to provide Care Mgmt for Children 0-4 Exposed to Toxic Stress 	<ul style="list-style-type: none"> Number of the abused or neglected children age 4 and under referred to Care Management At-Risk Children (CMARC) for a developmental assessment and services 	In Progress	In Progress
	<ul style="list-style-type: none"> Buncombe County Healthy & Human Services will reduce the number of children entering foster care related to parental substance use disorder 	<ul style="list-style-type: none"> Provide residential substance abuse treatment 	<ul style="list-style-type: none"> Decrease the number of children who enter custody with the reason of "Parental Substance Use" identified at the time of the custodial petition 	55	69
		<ul style="list-style-type: none"> Sobriety Treatment and Recovery Teams (START) 			

Department/ Cost Center	Goals --->	Initiatives --->	Performance Measures	Target	Actual
Human Resources	• Enhance recruitment and selection processes to attract a diverse and qualified workforce	• Establish baseline for the number of underrepresented group hires	▶ Percentage of new hires from underrepresented groups	In Progress	In Progress
		• Review appropriate diversity and inclusion tracking mechanisms			
	• Increase employee engagement for Buncombe County staff	• Administer employee engagement survey to all Buncombe County staff	▶ Percentage of employee that report high engagement	In Progress	In Progress
		• Create an employee survey to determine employee engagement level			
	• Increase number of automated systems to support HR services	• Identify and develop ways to gather and report accurate data	▶ Percentage of HR services managed through automation	In Progress	In Progress
		• Identify current and potential automated systems used by HR			
	• Retain talent by ensuring opportunities and equitable practices	• Evaluate salary and benefits to ensure equitable opportunity	▶ Percent exits by race/ethnicity do not exceed % of current staff makeup	In Progress	In Progress
		• Provide support and training opportunities throughout the county			
		• Review and conduct all HR practices using an equity lens			
ID Bureau	• Reduce the number of "unserved" processes in the warrant repository that meet the criteria to be recalled and disposed by the courts	• Collaborate with the Courts and law enforcement to consider mass recall events for all "unserved" processes	▶ Percentage of processes recalled	8.5%	10.3%
		• Collaborate with the Register of Deeds Office to identify and recall open/active processes on deceased persons			
		• Identify, audit, and update all eligible "unserved" process that meet the criteria to be recalled and disposed by the courts			
	• Ensure one master name record for each person in the Record Management System	• Systematize data maintenance	▶ Percentage of name records with identified duplicates that have not been merged	8%	In Progress
	• Increase employee training opportunities on the topics of equity and inclusion	• Create an Equity and Inclusion Curriculum for Department	▶ Percentage of full-time staff successfully completing equity and inclusion training each year	5%	In Progress
		• Develop Equity Training and Education Plan			
Internal Audit	• Increase awareness of equity issues through trainings, workgroups, and other initiatives for all Internal Audit staff.	• Collaboration with Buncombe County teams on equity	▶ Number of equity initiatives completed	In Progress	In Progress
		• Collaboration with the Association of Local Government Auditors (ALGA) Committee on Diversity, Equity, and Inclusion			
		• Evaluate equity initiatives of the County and offer recommendations for improvements			
	• Ensure Buncombe County Internal Audit processes add value to Buncombe County's mission, goals, and objectives, and meets the expectations of Internal Audit's stakeholders	• Complete annual risk assessment countywide to identify recurring or new risks and evaluate controls, risk management, and governance processes	▶ Percentage of Stakeholder Satisfaction with Internal Audit Communications	In Progress	In Progress
		• Conduct audits in accordance with the initiatives as defined in Goal 1.			
		• Formalize and assess how Internal Audit is meeting the expectations of stakeholders			
	• Ensure Buncombe County Internal Audit processes are designed and implemented to align with national government auditing standards	• Address any deficiencies discovered through the self-assessment process	▶ Rating on Self- Assessment Internal Audit Peer Review	In Progress	In Progress
		• Complete the self-assessment process			
		• Finalize Internal Audit governance documents, policies and procedures to ensure consistency and comp			
	• Ensure Buncombe County Internal Audit's ongoing compliance with national government auditing standards, which will increase the Department's credibility and authority to add value to Buncombe County Government	• Request external peer review from the Association of Local Government Auditors (ALGA)	▶ Percent composition of advisory board by race, ethnicity, gender identity & sexual orientation	In Progress	In Progress
		• Respond to the ALGA external peer review team's report and distribute the findings as required			
		• Work collaboratively with the ALGA external peer review team while they are conducting onsite exam			

Department/ Cost Center	Goals --->	Initiatives --->	Performance Measures	Target	Actual
Information Technology	• Decrease staff phish prone percentage	• Develop Cyber Security Policy	▶ Percent of staff prone to phish bait	In Progress	In Progress
		• Increase Cyber Security awareness by departments and leadership			
		• Provide and monitor training to employees			
	• Decrease Tier 0 support tickets and calls	• Improve IT specific training to all new hires via the New Employee Orientation (NEO)	▶ Number of Tier 0 Support Tickets	In Progress	In Progress
		• Improve targeted IT training and knowledge base for all employees			
Justice Services	• Increase community safety and accountability for those who do harm	• Implement Safety and Justice Challenge Community Safety Initiative	▶ Percent increase in public safety rate for Intensive Supervision caseload	84.0%	85.9%
		• Create a safer community for survivors of intimate partner violence and sexual assault			
	• Reduce youth involvement in justice system	• Develop partnerships between school, justice, youth, and community partners to prevent justice involvement and support alternative pathways for justice involved youth	▶ Percent reduction in school based offense complaints for all of public BC school districts	-5%	58.9%
		• Review and allocate Juvenile Crime Prevention Council Community Investments			
	• Improve engagement and collaboration among councils and committees to build community trust, accountability and service delivery	• Conduct annual survey of councils and committees	▶ Increase initiatives and activities related to engagement and outreach	In Progress	In Progress
		• Conduct community outreach and engagement			
		• Review accessibility for councils and committees			
	• Increase alternative pathways for people to move through the justice system	• Implement diversionary programs and monitor effectiveness	▶ Number of diversion opportunities / programs / investments at each point in the criminal justice system	3	3
		• Update Buncombe County's Sequential Intercept Map			
	• Increase equitable access to Justice Services programs and resources	• Implement Racial Equity Tool	▶ Percentage of diversion programs with parity in completion by race	33%	In Progress
		• Launch Language Access Initiative			
Legal	• Expand Title VI and civil rights trainings to County employees	• Coordinate efforts with County organizational development manager	▶ Number of trainings	In Progress	In Progress
		• Develop and tailor trainings to specific audiences as needed			
	• Improve relations with internal departments through consistent contact	• Develop standards and expectations regarding service delivery	▶ Percentage satisfaction with response rate	In Progress	In Progress
		• Ensure that attorneys are trained on legal issues that are relevant to the various departments of the County and/or related agencies such as the Sheriff's Office or Register of Deeds and encourage attorneys to share what they learn in such trainings with the departments they serve.			
		• Support departments with contracts			
	• Increase frequency of safety related trainings for County departments	• Develop class content and curriculum	▶ Number of staff trainings	In Progress	In Progress
		• Develop safety related training materials			
		• Schedule trainings			
	• Increase the scope of measuring Limited English Proficient (LEP) compliance for external facing departments	• Identify current state of external surveys	▶ Number of departmental surveys that ask for LEP compliance feedback	75	In Progress
		• Using the results of Initiative 1 above, target areas that need improvement and improve the same			

Department/ Cost Center	Goals --->	Initiatives --->	Performance Measures	Target	Actual
Libraries	• Enhance early childhood educators' ability to provide high quality early childhood education through the Preschool Outreach Program (POP)	• Enhance volunteer recruitment and management.	► Number of early childhood education classrooms receiving at least one POP service	108	122
		• Increase circulation of classroom book crates: system of delivery to more classrooms in current and future circumstances; audit contents for developmental appropriateness through an equity lens; make crates equitable through access and distribution.			
		• Increase quality, availability and use of curriculum kit/story bag collection.			
	• Buncombe County Special Collections will transform county archives - Special Collections at Pack Memorial Library - to be more inclusive and welcoming with a focus on local Black history	• Buncombe County Special Collections will host a series of free community programs known as "History Harvests" to collect digital scans of historical family photos and documents and promote community awareness and understanding of Special Collections services	► Increase in African-American archival materials by 2025	20%	In Progress
		• Buncombe County Special Collections will regularly audit its collections database, Archive Era, for omissions and errors in cataloging of materials, especially those related to historically underrepresented communities			
		• Special Collections staff will work closely with the CAPE team to perform outreach activities in Buncombe County's historically Black communities and organizations resulting in broader community awareness and buy-in of local history preservation initiatives			
	• Expand resident access to cultural amenities and learning opportunities through ZOOM program	• After year 1 (FY21/22), review staffing capabilities and potential for growth	► Number of community outreach events where Zoom passes are promoted and/or distributed	In Progress	In Progress
		• Develop a system to make and distribute Zoom passes at offsite events			
		• Increase communication and awareness of Zoom program			
	• Foster the habit of reading in the home	• Create free book journals, along with distribution plan, for families.	► 100% of program implementation	In Progress	In Progress
		• Develop 1,000 Books Before Kindergarten program.			
		• Implementation: engage families to participate in a "1000 Books Before Kindergarten challenge."			
Permitting & Inspections	• Increase the number of electronic plan reviews	• Implementation of E-Soft Electronic Plan Review (EPR) and a Live Remote Inspections program	► Percent of electronic (paperless) plan reviews	34.0%	97.2%
	• Provide prompt and accurate residential and commercial plan reviews.	• Increase level of customer satisfaction and staff productivity	► Percent of plan reviews within 3 days of permits submittal	90%	In Progress
		• Plan Review Training			
	• Reduce greenhouse gas emissions by converting part of the Permits & Inspections fleet to electric vehicles	• Implementation of pilot program for electric vehicles (EV)	► Percent of reduction of tailpipe emissions	In Progress	In Progress
Planning & Transportation	• Increase the amount of trade inspections completed through Live Remote Inspection	• Test Initiative for % of inspections for trade permits completed virtually	► Percent of inspections for trade permits completed virtually	In Progress	In Progress
	• Work effectively with the community and all applicable stakeholders to promote sustainable growth patterns within the County through a robust and effective comprehensive planning process.	• Collaborate with local, state and federal entities, as well as community partners, to create affordable housing for BIPOC populations and eliminate barriers to fair housing	► Number of households impacted by the Affordable Housing Services Program and Community Oriented Development Program	889	704
		• Evaluate programs/incentives that encourage AH development along transp./infrastructure corridors			
		• Initiate a vigorous, citizen engaged and policy focused comprehensive planning process			
	• Continue to positively grow ridership by targeting specific, eligible participants and geographically proximate service areas.	• Increase ridership through community outreach campaigns and marketing	► Increase Mountain Mobility ridership	130,677	In Progress
		• Target specific eligible participants & geographically proximate service areas for Mountain Mobility			

Department/ Cost Center	Goals --->	Initiatives --->	Performance Measures	Target	Actual
Recreation Services	• Improve health and recreation outcomes for the communities most impacted by racial disparities	• Consider cultural differences in how people use open and public space when evaluating amenities	▶ Number of collaborative events held with BIPOC supporting community nonprofits	In Progress	In Progress
		• Realign programs and marketing to encourage BIPOC communities to recreate outside	▶ Percent of composition of advisory board by race, ethnicity, gender identity, and sexual orientation	In Progress	In Progress
		• Strive to partner with local outdoor partners on the expansion and diversification of the industry	▶ Number of permanent interpretive elements that highlight BIPOC community relationships with parks spaces	In Progress	In Progress
	• Increase access to ADA compliant and fully-accessible attractions (playground, fitness equipment, boat dock, etc.) at each County-owned park.	• Develop comprehensive funding plan for community dissemination	▶ Number of increase of ADA compliant and fully-accessible attraction (playground, fitness equipment, boat dock, etc.) at each County-owned park	6	In Progress
		• Research ADA Equipment that best suits each parks specific location			
		• Purchase and install equipment at parks by 2024.			
	• Increase access to ADA compliant and fully-accessible attraction (playground, fitness equipment, boat dock, etc.) at each full service County-owned park	• Purchase and install equipment at parks by 2024 (full service parks)	▶ Number of increase of ADA compliant and fully-accessible attraction (playground, fitness equipment, boat dock, etc.) at each full service County-owned park	6	In Progress
		• Research ADA Equipment that best suits each parks specific location (full service parks)			
		• Develop comprehensive funding plan for community dissemination (full service parks))			
	• Increase accessibility and proximity of full-service, age and ability inclusive recreation spaces to county residents. (20% of County residents within a 10 minute walk by 2025)	• Conduct specific community campaign to target areas where recreation spaces may be needed	▶ Percent of County residents within a 10 minute walk of full-service, age and ability inclusive recreation spaces to county residents.	8%	In Progress
		• Establish Baseline - calculate the # of County residents within a 10 minute walk			
		• Facilitate the creation and sustainment of full-service, age and ability inclusive recreation spaces			
	• Increase accessibility and proximity of full-service, age and ability inclusive recreation spaces to county residents. (75% of County residents within a 10 minute drive by 2025)	• Conduct specific community campaign to target areas where recreation spaces may be needed	▶ Percent of County residents within a 10 minute drive of full-service, age and ability inclusive recreation spaces to county residents.	68%	In Progress
		• Facilitate the creation and sustainment of full-service, age and ability inclusive recreation spaces			
		• Establish Baseline - Calculate the # of County residents within a 10 minute drive			
	• Increase the number of miles of municipal and county greenways across Buncombe County that connect to public destinations and activities.	• Continue partnerships with funding agencies for development and construction	▶ Number of miles of greenways	15	In Progress
		• Continue partnerships with municipalities in the county for access to properties			
		• Continue to partner with municipalities to facilitate construction of greenways			
	• In conjunction with the Parks Rx program, decrease the rate of obesity for the total population in Buncombe County. (2.5% for the total population by 2025)	• Develop program using tested models in conjunction with Public Health	▶ Percentage decrease in obesity - total population	In Progress	In Progress
		• Facilitate recreation events each year for the public specific to the Rx program			
		• Provide a way for citizens to track and log activities prescribed through the Park Rx Program			
	• In conjunction with the Parks Rx program, decrease the rate of obesity for those under the age of 18 in Buncombe County. (5% for those under 18 by 2025)	• Develop program using tested models in conjunction with Public Health	▶ Percentage decrease in obesity - under 18	In Progress	In Progress
		• Facilitate recreation events each year for the public specific to the Rx program			
		• Provide a way for citizens to track and log activities prescribed through the Park Rx Program			

Department/ Cost Center	Goals --->	Initiatives --->	Performance Measures	Target	Actual
Solid Waste	• Increase recycling in Buncombe County Local Government Programs	• Collaborate recycling efforts in residential collections with Franchise Hauler	▶ Percent of recycling in Buncombe County	8.5%	7.5%
		• Expand Recycling Education			
		• Explore feasible diversion programs			
	• Reduce Greenhouse Gases	• Evaluate the landfill gas to energy project	▶ Reduction of metric tons of CO2	69,438	In Progress
		• Operate and maintain a gas collection and control system for landfill			
		• Reduce vehicle emissions			
	• Extend the Life of the Buncombe County Landfill	• Use Posi-Shell for Daily Waste Cover	▶ Compaction Rate	In Progress	In Progress
		• Accelerate settlement with leachate recirculation			
		• Invest in new compactor every 5 years			
Strategic Partnerships	• Expand enrollment opportunities and participation in early childhood education	• Establish performance contracts with grantees	▶ Percent of incoming kindergarten students who score proficient on the developmental screening tool	69%	In Progress
		• Monitor grantee performance			
		• Staff the grant review committee			
	• Ensure community investment grants are inclusive and equitable	• Increase Equity in grantmaking	▶ Percent of grant programs reviewed each cycle for opportunities to increase equity	100%	100%
	• Ensure countywide revenue grants are procured and managed in compliance with countywide grants policy and procedure	• Develop Countywide grants report & oversight structure	▶ Percent of grant-related audit findings	0%	In Progress
		• Implement Education and Compliance Measures			
		• Increase Departmental coordination			
	• Ensure diversity of grant committees reflects or exceeds representation of racial/ethnic community demographics	• Establish baseline of demographics	▶ Percent of committee members who are minorities (applies to Early Childhood, Isaac Coleman, Strategic Partnerships, Tipping Point)	In Progress	In Progress
		• Increase diversity of grant committees			
	• Ensure funds provided to Buncombe County Service Foundation are invested into County services	• Board Governance/By-laws compliance	▶ Ratio of program funds received to invested	1	In Progress
		• Lead Departmental Coordination			
		• Perform Financial Operations			
	• Ensure performance of grantees meets contract criteria	• Establish performance contracts	▶ Percent of Overall Grantee performance measures met	60.0%	69.9%
		• Monitor grantee performance			
		• Staff the grant review committees			
	• Strengthen education partnerships to reduce college and career readiness gaps	• Develop a Bold Community Goal	▶ Asheville City Schools & Buncombe County Schools students that score 17 or higher on the ACT	62%	In Progress
		• Ensure Budget Accountability			
		• Oversee Education Support Funding			
	• Strengthen education partnerships to increase student performance and reduce disparities	• Strengthen education partnerships to reduce college and career readiness gaps	▶ Percent of Asheville City Schools & Buncombe County Schools students proficient on NC end of grade tests for 3rd grade reading and math	In Progress	In Progress
		• Ensure Budget Accountability			
		• Oversee Education Support Funding			






Department/ Cost Center	Goals --->	Initiatives --->	Performance Measures	Target	Actual
Strategy & Innovation	• Increase the number of S&I processes that are analyzed with an equity lens.	• Train all Strategy & Innovation staff in equity and inclusion.	► Percent of major and intensive Strategy & Innovation projects (to include policies) that utilize the Equity Impact Analysis Tool as a part of the implementation process.	50%	42%
		• Identify questions or tool(s) that can be used to effectively facilitate an equity analysis, and compile to create a standardized Equity Analysis tool for Strategy & Innovation.			
		• Review what constitutes a full project, and update the project charter template to include Equity Impact Analysis tool			
		• Apply the tool to policy review and writing work, and all full Strategy & Innovation projects. Track the usage.			
	• Cultivate culture of innovation and continuous improvement to enhance efficiency throughout the organization	• Create a continuous improvement strategy for Buncombe County Government	► Percent of county employees that have completed Strategy & Innovation - sponsored innovation or continuous improvement training.	15.0%	10.7%
		• Develop a process improvement strategy for Buncombe County			
		• Launch Mind Works innovation training program			
	• Increase capacity within departments for operational performance analysis	• Develop a full Strategic Planning and Data Analysis training curriculum.	► Percent of departments with participants that successfully complete data analysis course and rate the course as satisfactory	50%	In Progress
		• Develop tools to measure the effectiveness of training courses			
		• Promote and market training programs to employees			
	• Build and manage infrastructure to drive successful strategic plan implementation	• Promote public transparency of the County's strategic plan and progress.	► Percent of departments that get sufficient support from Strategy & Innovation in the strategic planning and business planning processes	In Progress	In Progress
		• Increase sources of community input to drive business plan updates and decisions			
		• Continually improve upon business plan framework based on input from internal stakeholders			
Sustainability	• Increase renewable energy access and reduce community wide GHG emissions	• Participate in the Blue Horizons Project Community Council	► Count of solar installs and weatherizations in the community	25	47
		• Provide Solar Assessment and Engineering Services for public entities to reduce solar soft costs and provide detailed analysis for agencies			
	• Reduce greenhouse gases for County operations through increased efficiency and on-site renewable generation	• Annual evaluation and construction of on-site solar for county facilities	► Amount of renewable energy created by County's solar installations	In Progress	In Progress
		• Explore pilot Environmental challenge program for County departments to reduce their GHG and improve efficiency • Work with Duke and other solar developers on the development of Utility Scale Solar within the County			
Tax Assessment	• Ensure that assessments are fair and equitable by increasing accuracy of data	• Analyze the current audit process in both AP5 and NCPTS	► Number of annual audits performed	In Progress	In Progress
		• Identify any additional staffing needs to complete all audits			
		• Improve the audit process to enhance efficiencies			
	• Expand data transparency through creation of customer focused tools	• Create assessment dashboards	► Additional public facing tax exploration tools	2	1
		• Identify information that is important to customers			
	• Increase customer satisfaction (from x to y by 2025 - this is TBD)	• Collect and analyze the survey results	► Percent of survey responses with favorable or overall positive feedback	In Progress	In Progress
		• Create a Property Assessment customer satisfaction survey			
		• Implement a plan to deliver the customer surveys			
	• Maintain the overall assessment accuracy of real property throughout the county	• Improve accuracy of the sales qualification process	► Ratio of appraised property value to market value	In Progress	0.71
		• Improve knowledge and skills of real property staff			
		• Increase the overall quality of assessment data to improve equity in assessments			
		• Work to remove any bias's in property assessments, to include supporting the County's Racial Equity Action Plan goal to sustain and expand rates of BIPOC homeownership			





Department/ Cost Center	Goals --->	Initiatives --->	Performance Measures	Target	Actual
Tax Collections	• Improve accessibility for taxpayers to make property tax payments	• Add payment drop boxes to two outlying Library branches resulting in options for payment in outlying areas of the County within three years	► Number of drop-boxes installed	In Progress	In Progress
		• Develop and implement communication strategy to stakeholders/payers			
	• Increase customer-centric payment points for stakeholders with focus on customer support and relationship	• Develop and implement communication strategy to stakeholders/payers	► Number of practical County revenue streams collected by BC Tax Collections	2	1
		• Transition cell tower and Solid Waste revenue to Tax Collections			
		• Identify additional revenue streams to be processed by Tax Collections			






FY2021





Departmental Performance Measure Data










Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Agriculture & Land Services	 EQUITY	Systems, policies, and practices that support equity for all people and an organizational culture that embraces diversity and inclusion	Evaluate our existing programs and develop a plan to increase participation of underrepresented communities in our programming	Develop bilingual marketing materials	Number of new multilingual/inclusive programs and marketing materials created			In Progress	In Progress
				Develop multilingual programming					
				Gain an understanding of who participates in our programming and what changes need to be made to increase the diversity of our audience					
	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Preserve farmland and environmentally sensitive tracts of land	Preserve natural resources for future generations	Close 10 donation easements by 2025	Percent of high priority acreage preserved			5.00%	In Progress
				Improve coord. with the Ag Advisory and Land Conserv. Advisory Brds. to conserve high priority areas					
				Increase the number of farms that have conservation easements					
				Receive grant funding for 3 USDA and 4 NCDA conserv. easement purchases/year					
	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Reduce greenhouse gas emissions	Quantify and reduce greenhouse gas emissions internally and with County agricultural producers	Assist County farmers with understanding on farm energy efficiency and renewable energy potential	Quantify carbon sequestration potential in our County through agricultural Best Management Practices implementation			5.00%	In Progress
				Assist County farmers with understanding their potential for carbon sequestration					
				Decrease our department's carbon emissions					
Air Quality	 OPERATIONAL EXCELLENCE	Leverage and maximize technologies, plans, and studies to enhance the safety and capabilities of infrastructure	Improve customer service to the community	Implement Accela				In Progress	In Progress
				Local source for indoor air quality issues					
				Provide online payments and credit card payments for facilities and customers					
	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Reduce greenhouse gas emissions	Reduce internal & communitywide GHG emissions	Participate in department-led GHG reduction program	GHG reduction for installed / implemented projects			In Progress	In Progress
				Participate in Vehicle Evaluation Team					
				Promoting energy efficiency measures with permitted facilities.					




Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Budget	 RESOURCES	Optimize funding and partnerships	Develop and implement a process that yields a robust 5 year Capital Improvement Plan that strengthens the systematic evaluation of competing demands for resources	Develop and lead a planning process that is in alignment with best practices. Document and communicate a countywide 5-year capital improvement plan to internal staff, Board of Co Increase organizational capacity to plan and submit capital project requests for future years that	Produce a CIP document that is in accordance with Industry Best Practice and receive a rating of 4 by all GFOA evaluators.		GFOA rating	71.00%	71.00%
	 OPERATIONAL EXCELLENCE	Cultivate a business culture focused on continuous improvement	Increase organizational capacity for excellent budget development and analysis	Conduct budget related training based on feedback. Create a budget survey and gather baseline data for organizational budget knowledge. Create and provide tools that enhance budgetary knowledge.	Respondents will report that they have maintained or increased (improved) budget knowledge.		Manual calculation from survey results	75.00%	97.00%
	 RESOURCES	Optimize funding and partnerships	Partner with Fire Districts to prepare and provide a 5-year Capital Improvement plan to Buncombe County	Follow up with individual Fire Districts for additional support and guidance if requested. Create and provide tools that enable capital planning. Develop and provide training on Capital Improvement planning.	Annual measurement of how many Fire Districts provided a 5 year CIP for the annual budget process (by June 30, 2022)		Manual evaluation and tracking	53.00%	53.00%
	 OPERATIONAL EXCELLENCE	Ensure all decisions promote the County's financial health and long term interests	Research and implement a best practice budgeting strategy that aligns with strategic planning processes and enables the organization to best allocate resources with stated objectives	Communicate findings of budgeting best practice research for leadership adoption Conduct further research for tools and techniques to be used for implementation of the recommended Implement best practice budgeting strategy that is selected Research best practice budgeting strategies	Percentage complete by June 30, 2022 and June 30, 2023		Manual evaluation and tracking	In Progress	In Progress






Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Clerk to the Board	 OPERATIONAL EXCELLENCE	Cultivate a business culture focused on continuous improvement	Enhance the boards and commissions reporting to the Board of Commissioners	Create schedule for boards/commissions to report to BOC	Percentage of identified boards & commissions that have reported to the Board of Commissioners			In Progress	In Progress
				Establish standard operating procedures and create tools for board and commissions to update BOC					
Communications & Public Engagement	 EQUITY	Ensure that policies and practices eliminate barriers to allow for equitable opportunity	Amplify County departments in outreach and engagement efforts	Expand ICEP	Number of ICEP consultations and plans annually		Ticketing systems and monthly community engagement market reports	In Progress	In Progress
				Implement Inform, Consult, Engage, and Partner (ICEP) model					
				Utilize ICEP departmental goals/initiatives					
	 EQUITY	Ensure that policies and practices eliminate barriers to allow for equitable opportunity	CAPE will help expand culturally relevant outreach that embraces diversity and is responsive to changing demographics	Develop an outreach plan that is culturally competent				In Progress	In Progress
				Engage underrepresented communities through multiple mediums					
				Organize and facilitate targeted outreach activities to develop and maintain relationships and social capital for diverse populations					
	 OPERATIONAL EXCELLENCE	Cultivate a business culture focused on continuous improvement	Lead the ongoing effort to create a culture focused on improving two-way communication, engagement, and outreach and to develop evaluation measures that ensure effectiveness	Create new communications products and update existing ones using a focus on visual production	Growth in website traffic, social media analytics, video views		Annual digital reach report utilizing built-in analytics	In Progress	In Progress
				Using analytics, review website and explore ADA-compliant redesign using a hybrid model of HTML and					
	 RESOURCES	Increase public engagement opportunities for input on County programs, projects, and initiatives	Provide strategic counsel to County departments in order to identify gaps in internal and external communication and engagement and develop comprehensive and culturally competent plans to support their tier 1 and tier 2 goals	Create multilingual strategic communication & engagement plans that rely on measurable outcomes	Evaluation metrics tied to each communication and engagement plan's effectiveness, satisfaction/participation surveys from engaged audiences			In Progress	In Progress
				Develop strategic communication and engagement plans for all areas of the strategic plan that includ					






Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
County Manager	 EQUITY	Ensure representative and inclusive practices are reflected in decision making	Ensure Buncombe County's workforce is reflective of community ethnicity and gender	Ensure hiring process incorporates best practices for equity and inclusion	Percentage of staff demographics compared to Census data		Workday and census data	In Progress	In Progress
				Establish policies and procedures that promote equitable and inclusive employment opportunities					
				Finalize equity action plan for Buncombe County					
				Improve our recruitment process					
	 OPERATIONAL EXCELLENCE	Foster an internal business culture focused on continuous improvement	Ensure continuous improvement of processes and programs	Support and promote an environment of continuous improvement	Percentage employees who agree or strongly agree that the County fosters a culture of innovation		Innovations lab, community survey, employee survey	In Progress	In Progress
	 EQUITY	Ensure that policies and practices eliminate barriers to allow for equitable opportunity	Ensure equitable access to County services	Ensure that information is available to all county citizens	Percentage of residents who agree or strongly agree that they have equitable access to County services		Community Survey	In Progress	In Progress
				Increase broadband access in the county					
				Increase information available on the transparency dashboard					
				Respond to citizens' requests accurately and within a reasonable time					
	 RESOURCES	Increase public engagement opportunities for input on County programs, projects, and initiatives	Increase public trust	Empower departments to improve their relationships & engagement with the community	Percentage of residents who agree or strongly agree that Buncombe County Govt. is trustworthy		Community Survey	In Progress	In Progress
				Identify standard mean to communicate with & engage the public through project lifecycles					




Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Economic Development	 EQUITY	Systems, policies, and practices that support equity for all people and an organizational culture that embraces diversity and inclusion	Increase minority business ownership in Buncombe County	Establish a plan in conjunction with Equity and Inclusion Workgroup	TBD: See Racial Equity Action Plan		TBD: See Racial Equity Action Plan	TBD: See Racial Equity Action Plan	In Progress
				Increase awareness in the business community around small business, minority-focused business programs					
				Support inventory of minority-owned businesses					
	 VIBRANT ECONOMY	Increase total employment in regions targeted industries	Increase small business and "startup" jobs	Continued support for Venture Asheville	Small Business - net % increase	Increased small business and startup jobs provide opportunities for residents to become entrepreneurs and represent the foundation of the local economy	Number of people employed in small biz & start-up jobs Total employment in BC	654	654
				Promote the continued development of the Mountain Community Capital Fund (MCCF)					
		Increase median household income to NC benchmark	Increase average wage for Buncombe County incentivized projects	Advocate for increased wages for Buncombe County-related jobs	Average wage for Buncombe County incentivized projects	Buncombe County average wages lag behind the state while cost of living continues to increase. Buncombe County can incentivize higher wages through usage of the Economic Development policy.	Avg. wage rate for incentivized projects	\$ 25.00	\$ 32.27
				Revise Economic Development Policy to drive wage increases					
		Increase total employment in regions targeted industries	Increase total employment in targeted advanced manufacturing jobs	Continued support for AB Tech Apprenticeship Program	Advanced Manufacturing - net percentage increase	Increased Advanced Manufacturing jobs will support diversification of the workforce and provide economic growth ladders for residents that do not require post-secondary education.	Number of people employed in advanced manufacturing jobs	10,071	9,985
		Increase total employment in regions targeted industries	Increase total employment in targeted Professional Office and Information Technology jobs	Continue recruitment of new industry via Economic Development Coalition (EDC)	PO/IT - net percentage increase	Increased Professional Office and Information Technology jobs will diversify the local economy which is primarily Medical, Hospitality and Manufacturing related. These jobs require different skillsets, level of education, and provide additional opportunities for residents.	Number of people employed in Prof. Office & IT jobs	9,478	9,474
				Expand Broadband throughout underserved areas of Buncombe County					








Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Elections	 OPERATIONAL EXCELLENCE	Foster an internal business culture focused on continuous improvement	Increase departmental capacity to achieve mandated deliverables	Continue Intra-departmental cross-training	Number of temp staff housing core functions	Increase staff effectiveness and avoid accuracy issues while preventing employee burnout/loss	County data and staffing agency data	In Progress	In Progress
				Evaluate and communicate space needs					
				Justify and acquire more permanent staff rather than rely on contract labor for core functions					
	 EDUCATED & CAPABLE COMMUNITY	Improve college and career readiness	Increase High School student participation in the electoral process and expose students to a career in elections.	Educate on an elections (local government) career path	Number of students who enroll in the Student Assistant Program		Manual Tracking	In Progress	In Progress
				Expand our student assistant program					
	 EQUITY	Ensure that policies and practices eliminate barriers to allow for equitable opportunity	Increase the community's desire and opportunity to engage in the democratic process	Identify Groups Under Participating in Voting	Track voter turnout of each election and compare to last comparable election		Open Data Explorer and voter turnout history records	In Progress	In Progress
				Increase Community Outreach Efforts					
				Strengthen Poll Worker Training to Give a Better Voter Experience					
	 RESOURCES	Ensure that Buncombe County is an employer of choice in the region	Provide every employee the opportunities to enhance individual job skills to be able to contribute efficiently	County training for systems, policy and process	Number of staff state certified			In Progress	In Progress
				Create deeper organizational structure that correctly categorizes employees to allow access for appropriate trainings and recognition of duties and needed support					
				Increasing number of state and national certified elections staff					
	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Reduce greenhouse gas emissions	Reorganize departmental operations to be more environmentally conscious	Consolidate operations	Decrease Sample Ballots Order			In Progress	In Progress
				Minimize paper consumption					



Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Emergency Services	 OPERATIONAL EXCELLENCE	Foster an internal business culture focused on continuous improvement	Create and manage ongoing work plans to ensure continuous improvement and accountability	Develop & implement in-house Quality Assurance and Training Programs for EMS and 911	Percentage of each programs annual work plan completed			In Progress	In Progress
				Evaluate staffing needed to adequately perform duties department wide					
				FM –Enhance Fire Marshal Office efficiency & capability					
				Identify gaps in performance and obtain resources to support continuous improvement					
		Leverage and maximize technologies, plans, and studies to enhance the safety and capabilities of infrastructure	Creation and adherence to technology upgrade and replacement plan	Create vehicle, technology, and equipment replacement plans that align with green strategic priorities (wherever possible)	Percentage of compliance for technology and replacement plan			In Progress	In Progress
				EM - Select and Implement incident management/resource tracking platform					
				EM - Develop plans for primary and backup EOC					
				EMS - Develop plans for a comprehensive EMS Facility Plan to include administrative offices					
	 RESOURCES	Ensure that Buncombe County is an employer of choice in the region	Enhance staffing and workplace development	Enhance internal sharing of information & transparency	Percentage of employee satisfaction score		Employee Surveys	In Progress	In Progress
				Improve workplace diversity, equity, and staff related issues					
				Managers conduct ongoing performance management evaluation of all employees					
		Increase public engagement opportunities for input on County programs, projects, and initiatives	Improve customer service	Ensure all management is prepared to present to BOC as needed on relevant topics	Percentage of customer service score		Customer Service Survey	In Progress	In Progress
				Develop and begin customer service surveys					
				EM - Implement best practice of “whole community” Emergency Management through preparedness education provided to partner agencies and the public					
	 RESIDENT WELL-BEING	Reduce jail population and enhance public safety	Increase client participation in Community Paramedics/CHANGE team program	911 - Incorporate social worker, community health worker, patient navigator, and tech in 911 Center	Percentage of calls diverted to CHANGE program vs. other responders			In Progress	In Progress
				EM - Overlay GIS with known hazard areas occupied by unhoused populations					
				EMS - Assist IT in developing in-house EMS & Community Paramedics key performance matrix dashboard					
				EMS - Begin community outreach					






Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Emergency Services Cont.	 EDUCATED & CAPABLE COMMUNITY	Improve college and career readiness	Increasing ES training opportunities for high school students	Partner with AB Tech to create public safety academy that develops lifelong career opportunities for	Percentage of high school students enrollment rates from training program into Public Safety Academy			In Progress	In Progress
	 RESOURCES	Optimize funding and partnerships	Manage and monitor departmental budgets while increasing revenue	911 - Increase 911 grant funding for large capital projects	Percentage of revenue gained annually while staying within approved budget			2.00%	In Progress
				EM - Align Tier 2 support billing practices to meet industry standards					
				EMS – Maximize collections					
				PSTF - Develop cost recovery system for state and federal usage of the training center					
Finance	 RESOURCES	Ensure that Buncombe County is an employer of choice in the region	Finance staff will be cross trained to have at least one backup fully trained to complete 100% of the essential duties of the position by December 31, 2022.	Conduct training in the Finance department with the goal of having at least one backup trained to complete 100% of the essential duties of another person	Percentage of finance staff with at least one fully trained back-up staff member		Manual Tracking	In Progress	In Progress
	 OPERATIONAL EXCELLENCE	Ensure all decisions promote the County's financial health and long term interests	Finance staff will process map 100% of the finance workflows in Workday to identify opportunities to streamline finance workflows and determine if additional training is needed for submitters by July 1, 2024.	Develop documentation of essential job functions, tasks, and responsibilities.					
				Finance staff will inventory and evaluate all active financial business processes in the Workday ERP	Percentage of active (in use) finance workflows in Workday that are process mapped		Manual Tracking	In Progress	In Progress
	 EQUITY	Ensure that policies and practices eliminate barriers to allow for equitable opportunity	Increase the number of WMBE's invited to participate in the County's bidding/RFP processes by 10% within each of the top 10 commodity codes by July 1, 2023, using Workday and Cobblestone to track the progress.	Finance will develop training and work plans based on the results of the mapping and analysis.					
				Create a way to use Workday and Cobblestone to track the progress	Average percentage increase in number of WMBEs invited to participate in bidding/RFP process across top 10 commodity codes		Manual Tracking	In Progress	In Progress
				Establish data baseline on active Suppliers in Workday					
				Establish data baseline on WMBEs to guide further initiatives					
				Expand supplier outreach					





Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
General Services & Fleet	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Reduce greenhouse gas emissions	Replace carbon-emitting County vehicles (with more environmentally sustainable options) by 5% per year over the next 5 years	Electric Vehicle and Alternative Fueled Vehicle infrastructure improvements to County facilities over the next five years to support alternative fueled vehicles	Percentage of County Fleet comprised of Alternate Fuel Vehicles (AFV - includes hybrids)	In an effort to be more environmentally conscience and reduce the County's carbon emissions, when appropriate, existing fleet vehicles will be replaced with alternative fuel vehicles. The goal is to have 25% of the total vehicle fleet comprised of alternative fuel vehicles by 2025.	Number of AFV in fleet divided by number of total fleet vehicles	5.00%	7.49%
				Replace fleet vehicles with alternatively fueled vehicles					
				Right size fleet					
	 OPERATIONAL EXCELLENCE	Cultivate a business culture focused on continuous improvement	Right size County's utilization of facility and space	Conduct a comprehensive facility study for 28 County occupied or owned buildings and 12 libraries Develop action items from the comprehensive facility plan			Manual Tracking	In Progress	In Progress
Health and Human Services	 OPERATIONAL EXCELLENCE	Foster an internal business culture focused on continuous improvement	Continued focus on excellence in customer service	All HHS staff to attend County HR's "Culture of Service" training	Percentage of calls that are addressed with three business days			In Progress	In Progress
				Establish Customer Response Teams for customer service concerns	Percentage of calls resolved within 7 business days			In Progress	In Progress
				Train all new staff on customer service at Foundations class	Percentage of calls resulting in change in business process or other quality improvement efforts			In Progress	In Progress
	 EQUITY	Leverage and maximize technologies, plans, and studies to enhance the safety and capabilities of infrastructure	Proactively managing an infrastructure that contributes to best-in-class performance	Expand the Organizational Care model	Percentage of service areas implementing the model		Manual Count	In Progress	In Progress
		Ensure that policies and practices eliminate barriers to allow for equitable opportunity	Expand capacity for the collection and analysis of disaggregated performance measures by race, age, gender, ethnicity - in targeted programs.	HHS will assess, develop, and expand capacity for the collection and analysis of disaggregated performance measures by race, age, gender, ethnicity - in targeted programs	Percentage of performance measures within HHS Business plan that can be disaggregated by race, age, gender, ethnicity		Manual Count	In Progress	In Progress
HHS - Econ. Services	 VIBRANT ECONOMY	Increase median household income to NC benchmark	Increase household income for STEP graduates	Partner with AB Tech in the STEP program	Average wage of STEP graduates entering employment	The Skills, Training, and Education Program (STEP) is a collaboration between Buncombe County and A-B Tech that connects food and nutrition services recipients the opportunity to take continuing education courses at AB tech at no cost. Tuition, fees, books, supplies, and testing are all covered by the program. Job search assistance is provided by the STEP Career Resource Center. The goal is to increase the average wage of STEP graduates entering employment.	Average wage rate for STEP graduates entering employment	\$13.75	In Progress



Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
HHS - Public Health	 RESIDENT WELL-BEING	Eliminate deaths as a result of substance abuse	BCHHS and community organizations collaboration to decrease emergency department visits due to opioid overdose	Achieve a more comprehensive overdose response and treatment system with Safer Together Program	Percentage of emergency department visits due to opioid overdose	HHS will work to reduce the burden of death & overdose in the community by providing prevention, harm reduction, wrap around (i.e. peer support), etc. through agency & partner initiatives.	The number of emergency department visits due to opioid overdose	<281	257
		Eliminate deaths as a result of substance abuse	BCHHS and community organizations collaboration to decrease substance abuse overdose deaths	Achieve a more comprehensive overdose response and treatment system with Safer Together program	Number of unintentional substance abuse overdose deaths	HHS will work to reduce the burden of death & overdose in the community by providing prevention, harm reduction, wrap around (i.e. peer support), etc. through agency & partner initiatives.	The number of unintentional substance abuse overdose deaths	<307	315
HHS - Social Work	 EDUCATED & CAPABLE COMMUNITY	Protect older residents' ability to age in place	Adults over the age of 60 can receive needed services from multiple community partners operating in one shared space.	Establish ownership and Management of Active Aging Center building by Dec 2021	Active Aging Center is fully operational with at least three community partners sharing space and serving older adult population.		Progress reports by Steering Committee	In Progress	In Progress
				Feasibility Study for an Active Aging Center to be completed by January 2021					
				HHS staff will serve on steering committee for countywide Active Aging Center project					
				Secure location and funding for Active Aging Center					
	 RESIDENT WELL-BEING	Increase kindergarten readiness	Promote social and cognitive development of children entering kindergarten	Co-located/ Embedded Care Coordinator with Family In-Home	Of the abused or neglected children age 4 and under referred to CC4C for a developmental assessment and services, what percentage engage in services with CC4C		Manual Tracking	In Progress	In Progress
				SWCPS & PH Division will collaborate to provide Care Mgmt for Children 0-4 Exposed to toxic stress					
		Eliminate deaths as a result of substance abuse	BCHHS will reduce the number of children entering foster care related to parental substance use disorder	Provide residential substance abuse treatment	Decrease the number of children who enter custody with the reason of "Parental Substance Use" identified at the time of the custodial petition	When a child, age 5 or younger, is impacted by both maltreatment and parental substance use, a Sobriety Treatment and Recovery Team (START) Social Worker and Family Mentor work together with the family to maintain the child safely in the home with the parents. If the child is unable to remain safely in the home, the team works to return the child safely to the home as quickly as possible by connecting the family to a START Service Coordinator and intensive SUD resources or working as a team to support the family toward recovery. The goal is to decrease the rate of children coming into foster care related to parental substance use disorder by 20% by July 2023.	Number of petitions of children entering custody due to parental substance abuse	60	In Progress
				START Teams					





Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Human Resources	 EQUITY	Ensure representative and inclusive practices are reflected in decision making	Enhance recruitment and selection processes to attract a diverse and qualified workforce	Establish baseline for the number of underrepresented group hires	Percentage of new hires from underrepresented groups		Workday	In Progress	In Progress
				Review appropriate diversity and inclusion tracking mechanisms					
	 RESOURCES	Ensure that Buncombe County is an employer of choice in the region	Increase employee engagement for Buncombe County staff	Administer employee engagement survey to all Buncombe County staff	Percentage of employees that report high engagement		Employee Engagement Survey	In Progress	In Progress
				Create an employee survey to determine employee engagement level					
	 OPERATIONAL EXCELLENCE	Leverage and maximize technologies, plans, and studies to enhance the safety and capabilities of infrastructure	Increase number of automated systems to support HR services	Identify and develop ways to gather and report accurate data	Percentage of HR services managed through automation			In Progress	In Progress
				Identify current and potential automated systems used by HR					
	 EQUITY	Ensure that policies and practices eliminate barriers to allow for equitable opportunity	Retain talent by ensuring opportunities and equitable practices	Evaluate salary & benefits to ensure equitable opportunity	Percentage of retention		Workday	In Progress	In Progress
				Provide support and training opportunities throughout the County					
				Review and conduct all HR practices using an equity lens					
ID Bureau	 RESIDENT WELL-BEING	Reduce jail population and enhance public safety	Reduce the number of unserved processes in the warrant repository that meet the criteria to be recalled and disposed by the courts	Collaborate with the Courts and law enforcement to consider mass recall events	Percentage of processes recalled	A criminal process can be issued by a judicial official but may remain unserved if a defendant/respondent cannot be found or is unavailable for service due to myriad factors (illness, incarceration, location, or even death). If and when that person is located or arrested on another matter, unserved processes may be served on the individual. Unserved/Active processes can be recalled by judicial officials, if they meet certain criteria; thereby reducing the number of charges for which a person is held in custody. This may have influence on bond decisions as well as case processing and disposition, all of which can impact a person's length of stay in detention.	Number of recalled processes divided by the total number of processes disposed of	8.50%	In Progress
				Collaborate with the Register of Deeds Office to identify and recall open/active processes on deceased persons					
				Identify, audit, and update all eligible "unserved" process that meet the criteria to be recalled and disposed by the courts					
	 OPERATIONAL EXCELLENCE	Cultivate a business culture focused on continuous improvement	Ensure one master name record for each person in the Record Management System	Systematize data maintenance	Percentage of name records with identified duplicates that have not been merged		Records Management System	In Progress	In Progress
	 EQUITY	Systems, policies, and practices that support equity for all people and an organizational culture that embraces diversity and inclusion	Increase employee training opportunities on the topics of equity and inclusion	Create an Equity and Inclusion Curriculum for Department Develop Equity Training and Education Plan	Percentage of full-time staff successfully completing equity and inclusion training each year			In Progress	In Progress



Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Internal Audit		Ensure representative and inclusive practices are reflected in decision making	Increase awareness of equity issues through trainings, workgroups, and other initiatives for all Internal Audit staff.	Collaboration with Buncombe County teams on equity	Number of equity initiatives completed		Manual Tracking	In Progress	In Progress
				Collaboration with the Association of Local Government Auditors (ALGA) Committee on Diversity, Equity, and Inclusion					
				Evaluate equity initiatives of the County and offer recommendations for improvements					
		Foster an internal business culture focused on continuous improvement	Ensure Buncombe County Internal Audit processes add value to Buncombe County's mission, goals, and objectives, and meets the expectations of Internal Audit's stakeholders	Complete annual risk assessment countywide to identify recurring or new risks and evaluate controls, risk management, and governance processes	Percentage of stakeholder satisfaction with Internal Audit communications			In Progress	In Progress
				Conduct audits in accordance with the initiatives as defined in Goal 1.					
				Formalize and assess how Internal Audit is meeting the expectations of stakeholders					
		Foster an internal business culture focused on continuous improvement	Ensure Buncombe County Internal Audit processes are designed and implemented to align with national government auditing standards	Address any deficiencies discovered through the self-assessment process	Rating on Self- Assessment Internal Audit Peer Review			In Progress	In Progress
				Complete the self-assessment process					
				Finalize Internal Audit governance documents, policies and procedures to ensure consistency and compliance with Government Auditing Standards					
		Foster an internal business culture focused on continuous improvement	Ensure Buncombe County Internal Audit's ongoing compliance with national government auditing standards, which will increase the Department's credibility and authority to add value to Buncombe County Government	Request external peer review from the Association of Local Government Auditors (ALGA)	Rating on peer review report			In Progress	In Progress
				Respond to the ALGA external peer review team's report and distribute the findings as required					
				Work collaboratively with the ALGA external peer review team while they are conducting onsite examination					


Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
IT	 OPERATIONAL EXCELLENCE	Leverage and maximize technologies, plans, and studies to enhance the safety and capabilities of infrastructure	Decrease staff phish prone percentage	Develop Cyber Security Policy	Percentage of staff prone to phish bait		IronScales System	In Progress	In Progress
				Increase Cyber Security awareness by departments and leadership					
				Provide and monitor training to employees					
		Cultivate a business culture focused on continuous improvement	Decrease Tier 0 support tickets and calls	Improve IT specific training to all new hires via the New Employee Orientation (NEO)	Percentage decrease in Tier 0 support tickets		Cherwell System	In Progress	In Progress
				Improve targeted IT training and knowledge base for all employees					
Justice Services	 RESIDENT WELL-BEING	Reduce jail population and enhance public safety	Reduce incidents of community violence	Create Community Awareness Community Safety Story Map	Percentage reduction in the violent crime rate	Community violence has been defined as deliberate acts intended to cause physical harm against a person or persons in a community. The victims of this violence are numerous and also include those less obvious like bystanders, people are familiar with victims, and people who are living with the anxiety of a potential for violence.	Rate of violent crimes per 100K	In Progress	In Progress
				Implement Safety and Justice Challenge Community Safety Initiative					
				Safety and Justice Challenge Community Safety Strategic Plan					
	 EDUCATED & CAPABLE COMMUNITY	Improve college and career readiness	Reduce youth involvement in justice system through partnerships with the community, schools and justice system	Develop School to Justice Partnership	Percentage reduction in school based justice referrals for all of public BC school districts	Involvement in the justice system has lifelong consequences, including an increased likelihood of future system involvement. Prevention and early intervention efforts and collaborations can create new pathways and increased opportunities for youth in high risk situations.	Number of school based justice referrals	In Progress	In Progress
				Review and allocate Juvenile Crime Prevention Council Community Investments					
	 RESIDENT WELL-BEING	Reduce jail population and enhance public safety	Improve engagement and collaboration among councils and committees to build community trust, accountability and service delivery	Conduct annual survey of councils and committees	Percentage of overall satisfaction with criminal justice related initiatives among residents and council/committee members			In Progress	In Progress
				Review accessibility for councils and committees					
			Increase alternative pathways for people to move through the justice system	Adopt and implement Data Driven Justice (DDJ) framework	Number of diversion programs/alternative opportunities/investments at each point in the criminal justice system			In Progress	In Progress
				Increase engagement with the Stepping Up Initiative					
				Update Buncombe County's Sequential Intercept Map					
	 EQUITY	Ensure that policies and practices eliminate barriers to allow for equitable opportunity	Increase equitable access to Justice Services programs and resources	Conduct community outreach and engagement	Percentage of program client demographic profiles align with the county's jail population			In Progress	In Progress
				Implement Racial Equity Tool					
				Launch Language Access Initiative					



Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Legal	 OPERATIONAL EXCELLENCE	Foster an internal business culture focused on continuous improvement	Expand Title VI and civil rights trainings to County employees	Coordinate efforts with County organizational development manager	Number of trainings			In Progress	In Progress
				Develop and tailor trainings to specific audiences as needed					
			Improve relations with internal departments through consistent contact	Develop standards and expectations regarding service delivery	Percentage satisfaction rate			In Progress	In Progress
				Ensure that attorneys are trained on legal issues that are relevant to the various departments of the County and/or related agencies such as the Sheriff's Office or Register of Deeds and encourage attorneys to share what they learn in such trainings with the departments they serve					
	 RESOURCES	Leverage and maximize technologies, plans, and studies to enhance the safety and capabilities of infrastructure	Increase frequency of safety related trainings for County departments	Develop class content and curriculum	Number of staff trainings			In Progress	In Progress
				Develop safety related training materials					
				Schedule trainings					
	 RESOURCES	Increase public engagement opportunities for input on County programs, projects, and initiatives	Increase the scope of measuring LEP compliance for external facing departments	Identify current state of external surveys	Number of departmental surveys that ask for LEP compliance feedback			In Progress	In Progress
				Using the results of Initiative 1 above, target areas that need improvement					
Libraries	 EDUCATED & CAPABLE COMMUNITY	Increase kindergarten readiness	Enhance early childhood educators' ability to provide high quality early childhood education through the Preschool Outreach Program (POP)	Increase circulation of classroom book crates: system of delivery to more classrooms in current and future circumstances; audit contents for developmental appropriateness through an equity lens; make crates equitable through access and distribution	Number of early childhood education classrooms receiving at least one POP service	North Carolina's early childhood education system relies on evidence-based programming and practices to increase children's school readiness. The Preschool Outreach Program (POP) of Buncombe County Public Libraries provides support services that align with early literacy standards and practices recognized by the state of North Carolina, North Carolina Pre-Kindergarten, and Head Start programs. Specifically, POP supports the strategies for Reading outlined on pages 109-110 in the North Carolina Foundations for Early Learning and Development published by the North Carolina Department of Early Education. Buncombe County will work to increase the number of early childhood education classrooms receiving POP services by 29 classrooms (100%) by the end of FY25.	Number of classrooms utilizing POP for the given quarter	22	25
				Enhance volunteer recruitment and management					
				Increase quality, availability and use of curriculum kit/story bag collection.					







Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Libraries Cont.	 RESIDENT WELL-BEING	Expand and maintain cultural and recreational assets	Buncombe County Special Collections will increase outreach to historically African American communities to raise awareness of the archive and its services. Over the next five years, this community partnership will result in a 20 percent increase of material housed in our archive related directly to Buncombe County's African American residents and communities	Buncombe County Special Collections will host a series of free community programs known as "History Harvests" to collect digital scans of historical family photos and documents and promote community awareness and understanding of Special Collections services	Increase in African American archival materials			In Progress	In Progress
				Buncombe County Special Collections will regularly audit its collections database, Archive Era, for omissions and errors in cataloging of materials, especially those related to historically underrepresented communities					
				Special Collections staff will work closely with the CAPE team to perform outreach activities in Buncombe County's historically Black communities and organizations resulting in broader community awareness and buy-in of local history preservation initiatives					
		Expand and maintain cultural and recreational assets	Expand resident access to cultural amenities and learning opportunities through ZOOM program	After year 1 (FY21/22), review staffing capabilities and potential for growth	Number of community outreach events where Zoom passes are promoted/distributed			In Progress	In Progress
				Develop a system to make and distribute Zoom passes at offsite events					
				Increase communication and awareness of Zoom program					
	 EDUCATED & CAPABLE COMMUNITY	Increase kindergarten readiness	Foster the habit of reading in the home	Create free book journals, along with distribution plan, for families	100% of program implementation			In Progress	In Progress
				Develop 1,000 Books Before Kindergarten program					
				Implementation: engage families to participate in a "1000 Books Before Kindergarten challenge."					



Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Permitting & Inspections	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Reduce greenhouse gas emissions	Reduce the number of paper blueprints through the implementation of Electronic Plan Review and Live Remote Inspections	Implementation of E-Soft Electronic Plan Review (EPR) and a Live Remote Inspections program	Percentage reduction of the submission of paper blueprints	Implementing electronic plan review and eliminating paper plan submissions is the first step of this department to help reduce deforestation and pollution by reducing paper consumption. In addition to this important environmental benefit it will also provide: financial savings, free up office space now used for storage, instant access to plans, better paper trail for auditing and record retention, improvement of departmental collaboration, protection of documents, and better compatibility with remote working.	Number of paper blue prints submitted	5,346	0
			Reduce greenhouse gas emissions by converting part of the Permits & Inspections fleet to electric vehicles	Implementation of pilot program for electric vehicles (EV)	Percentage reduction of tailpipe emissions			In Progress	In Progress
	 OPERATIONAL EXCELLENCE	Foster an internal business culture focused on continuous improvement	Provide prompt and accurate residential and commercial plan review	Increase level of customer satisfaction and staff productivity Plan Review Training	Percentage of plan reviews within 3 days of permits submittal		Accela	90%	In Progress
Planning & Transportation	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Preserve farmland and environmentally sensitive tracts	Identify areas of high quality farmland and environmental sensitivity that are worthy of preservation.	Identify areas of high quality farmland and environmental sensitive land that are worthy of preservation	Increase in acres in permanent conservation status	The Citizens and Buncombe County Board of Commissioners have prioritized identifying and preserving environmentally sensitive land and farmland within the County. One way to accomplish this is to encourage development on appropriate land outside sensitive areas, or encourage innovative design that conserves sensitive areas within a development. With this in mind, the County will work to increase the percentage of major subdivision and multifamily developments that take advantage of our alternative regulations by 5% by the end of FY25	Amount of acres in permanent conservation status	8,291.58	8,175
				Incentivize and guide development toward areas of the County with adequate infrastructure and redevelopment potential					
	 VIBRANT ECONOMY	Implement land use strategies that encourage affordable housing near transportation and jobs	Work effectively with the community and all applicable stakeholders to promote sustainable growth patterns within the County through a robust and effective comprehensive planning process.	Evaluate existing and potential programs and incentives that encourage affordable housing development along transportation corridors and in areas where adequate public infrastructure exists Initiate a vigorous, citizen engaged and policy focused comprehensive planning process	Number of households impacted by the Affordable Housing Services Program and Community Oriented Development Program	An adequate supply of housing accessible to individuals of varying income levels, stages of life, and family statuses is a key component of a vibrant and equitable community. The County is committed to supporting the development of affordable housing through its programs/policies, and will work to directly impact the production/preservation of affordable housing and support associated programs to impact an anticipated 2,000 households by 2025.	Number of households impacted by the Affordable Housing Services Program	769	769






Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Planning & Transportation Cont.	 RESIDENT WELL-BEING	Increase access to public transportation, including public transit and paratransit services	Continue to positively grow ridership by targeting specific, eligible participants and geographically proximate service areas.	Increase ridership through community outreach campaigns and marketing	Increase Mountain Mobility ridership	Reliable transportation services are critical to transit dependent residents in Buncombe County. Mountain Mobility will assist in maintaining livability standards throughout the County by growing ridership among residents. As a choice destination for older adults, Buncombe County will see an increased need for public transportation services catered to new residents as well as existing ones. Mountain Mobility is prepared to meet the increased demand with anticipated ridership increases of more than 1% per year.	Number of annual riders	130,677	In Progress
				Target specific eligible participants & geographically proximate service areas for Mountain Mobility					
Recreation Services	 RESIDENT WELL-BEING	Expand and maintain cultural and recreational assets	Improve health and recreation outcomes for the communities most impacted by racial disparities	Consider cultural differences in how people use open and public space when evaluating amenities	Number of collaborative events held with BIPOC supporting community nonprofits	It is well documented that years of neglect and disinvestment have saddled our neighborhoods with the highest concentration of BIPOC more exposed to pollution, natural disasters, and health disparities. Residents in these areas lack access to safe open spaces. There are not safe connections to existing resources by way of sidewalks, natural trails, greenways, and multimodal transit lines. Parks drive economic activity in communities and serve as a source of civic pride, fostering mountain spirit.		In Progress	In Progress
				Realign programs and marketing to encourage BIPOC communities to recreate outside	Percentage composition of advisory board by race, ethnicity, gender identity, and sexual orientation			In Progress	In Progress
				Strive to partner with local outdoor industry partners on the expansion and diversification of the industry	Number of permanent interpretive elements that highlight BIPOC community relationships with parks spaces			In Progress	In Progress
			Increase access to ADA compliant and fully-accessible attractions (playground, fitness equipment, boat dock, etc.) at each County-owned park.	Develop comprehensive funding plan for community dissemination	Increase of ADA compliant and fully-accessible attraction (playground, fitness equipment, boat dock, etc.) at each County-owned park	Local government's services, programs, and activities, when viewed in their entirety, must be readily accessible to and usable by persons with disabilities. This standard, known as "program access," applies to all existing facilities. Removing barriers to access in pre-ADA facilities – or moving programs from pre-ADA facilities to newer and more accessible facilities or providing those programs in alternate accessible ways – will ensure full and independent opportunities to participate for people with disabilities while minimizing costs.	Number of parks with 1 ADA compliant attraction	3	3
				Research ADA Equipment that best suits each parks specific location					
				Purchase and install equipment at parks by 2024.					

Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Recreation Services Cont.		Expand and maintain cultural and recreational assets	Increase access to ADA compliant and fully-accessible attraction (playground, fitness equipment, boat dock, etc.) at each full service County-owned park	Purchase and install equipment at parks over a 5 year period	Increase of ADA compliant and fully-accessible attraction (playground, fitness equipment, boat dock, etc.) at each full service County-owned park	People who use wheelchairs, scooters, crutches, and other mobility aids often find that both newer and older county facilities have parking, routes to and through buildings, high service counters, and restrooms that are not accessible. Due to these physical barriers, some people with mobility impairments may have to rely on others to assist them when transacting their business or they may not participate in activities in which they would otherwise be interested.	Number of parks with 2 ADA compliant attractions	3	3
			Increase accessibility and proximity of full-service, age and ability inclusive recreation spaces to county residents	Conduct specific community campaign to target areas where recreation spaces may be needed	Percentage of County residents within a 10 minute walk of full-service, age and ability inclusive recreation spaces	Our community is diverse and our parks should be, too. Both a physical and social event, recreation is not solely about physically accessing an environment, but also intensely focused on what happens once an individual gets there. Diversity, inclusion, and social equity is apparent in the investment and placement of high-quality parks and public open spaces.	Number of residents within 10 minute walk of recreation spaces divided by the number of BC residents	4.00%	1.13%
				Establish Baseline - calculate the number of County residents within a 10 minute walk					
				Facilitate the creation and sustainment of full-service, age and ability inclusive recreation spaces					
			Increase accessibility and proximity of full-service, age and ability inclusive recreation spaces to county residents	Conduct specific community campaign to target areas where recreation spaces may be needed	Percentage of County residents within a 10 minute drive of full-service, age and ability inclusive recreation spaces to county residents.	Our community is diverse and our parks should be, too. Both a physical and social event, recreation is not solely about physically accessing an environment, but also intensely focused on what happens once an individual gets there. Diversity, inclusion, and social equity is apparent in the investment and placement of high-quality parks and public open spaces.	Number of residents within 10 minute drive of recreation spaces divided by the number of BC residents	66.00%	64.00%
				Facilitate the creation and sustainment of full-service, age and ability inclusive recreation spaces					
				Establish Baseline - Calculate the number of County residents within a 10 minute drive					
			Increase the number of miles of municipal and county greenways across Buncombe County that connect to public destinations and activities.	Continue partnerships with funding agencies for development and construction	Number of miles of greenways	Studies show that greenways increase the resiliency in communities by providing the greatest ROI in several areas including transportation, conservation, recreation, flood control, culture, aesthetics, education, and economic prosperity. Health studies demonstrate that an increase in exercise, including walking alone, may provide longevity in older adults.	Number of miles of greenways	14	12
				Continue partnerships with municipalities in the county for access to properties					
				Continue to partner with municipalities to facilitate construction of greenways in accordance with the greenway master plan					

Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Recreation Services Cont.	 RESIDENT WELL-BEING	Expand and maintain cultural and recreational assets	In conjunction with the Parks Rx program, decrease the rate of obesity for the total population in Buncombe County	Develop program using tested models in conjunction with Public Health	Percentage decrease in obesity - total population		Percentage decrease in obesity - total population	In Progress	In Progress
				Facilitate recreation events each year for the public specific to the Rx program					
				Provide a way for residents to track and log activities prescribed through the Park Rx Program					
			In conjunction with the Parks Rx program, decrease the rate of obesity for those under the age of 18 in Buncombe County	Develop program using tested models in conjunction with Public Health	Percentage decrease in obesity - under 18		Percentage decrease in obesity - under 18	In Progress	In Progress
				Facilitate recreation events each year for the public specific to the Rx program					
				Provide a way for citizens to track and log activities prescribed through the Park Rx Program					
Solid Waste	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Reduce greenhouse gas emissions	Increase recycling in Buncombe County Local Government Programs	Collaborate recycling efforts in residential collections with Franchise Hauler	Percentage of waste recycled in Buncombe County	The data compiled about recycling activities are from the BC Solid Waste (local governments programs); municipalities & private sector data (commercial, industrial, private owned transfer station) are not included for lack of reliable data. The recycling rate is calculated by dividing the total waste tons processed through BCSW and the total tons recycled. The recycled items included are scrap tires, yardwaste, whitegoods and scrap metal, residential/commercial cardboard, concrete/brick; mixed paper, plastic, glass, aluminum cans, TV's, electronics and household hazardous waste.	Tons of recycables collected divided by tons of total waste collected	8.50%	In Progress
				Expand Recycling Education					
				Explore feasible diversion programs					
			Reduce Greenhouse Gases	Evaluate the landfill gas to energy project	Greenhouse gas emissions standardized to CO2 equivalent		Greenhouse gas emissions standardized to CO2 equivalent	In Progress	In Progress
				Operate and maintain a gas collection and control system for landfill					
				Reduce vehicle emissions					

Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Strategic Partnerships	 EDUCATED & CAPABLE COMMUNITY	Increase kindergarten readiness	Ensure performance of Early Childhood Education grantees meets contract criteria	Establish performance contracts with grantees	Percentage of grantees meeting at least 90% of annual performance criteria	Buncombe County Early Childhood Education and Development Fund provides grants to local organizations for the purpose of advancing the strategic priority to ensure that every child in Buncombe County has an equal opportunity to thrive during their first 2,000 days, including access to quality early childhood education. Performance measures are used to track progress of the services each grantee is providing. The pandemic has impacted many organizations' ability to provide some of their services and the current baseline and targets reflect this. The goal is that by FY2025 90% of all grantee's will be achieving the performance targets specified in their contracts.	Number of grantees meeting performance criteria divided by the total number of grantees	55.00%	52.70%
				Monitor grantee performance					
				Staff the grant review committee					
	 EQUITY	Ensure that policies and practices eliminate barriers to allow for equitable opportunity	Ensure community investment grants are inclusive and equitable	Increase Equity in grantmaking	In Progress			In Progress	In Progress
	 RESOURCES	Optimize funding and partnerships	Ensure countywide revenue grants are procured and managed in compliance with countywide grants policy and procedure	Develop Countywide grants matrix	Percentage of grants that meet all compliance checklist items			In Progress	In Progress
				Implement Compliance checklist					
				Increase Departmental coordination					
	 EQUITY	Ensure representative and inclusive practices are reflected in decision making	Ensure diversity of grant committees reflects or exceeds representation of racial/ethnic community demographics	Establish baseline of demographics	Percentage of committee members who are minorities			20%	In Progress
				Increase diversity of grant committees					
	 RESOURCES	Optimize funding and partnerships	Ensure funds provided to Buncombe County Service Foundation are invested into County services	Board Governance/By-laws compliance	Ratio of program funds received to invested			1.00	In Progress
				Lead Departmental Coordination					
				Perform Financial Operations					
		Optimize funding and partnerships	Ensure performance of grantees meets contract criteria	Establish performance contracts	Percentage of grants meeting at least 90% of annual performance criteria			90%	In Progress
				Monitor grantee performance					
				Staff the grant review committees					
	 EDUCATED & CAPABLE COMMUNITY	Improve college and career readiness	Strengthen education partnerships to reduce college and career readiness gaps	Develop a Bold Community Goal	In Progress			In Progress	In Progress
				Ensure budget accountability					

Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Strategy & Innovation	 OPERATIONAL EXCELLENCE	Foster an internal business culture focused on continuous improvement	Build and manage infrastructure to drive successful strategic plan implementation	Continually improve upon business plan framework based on input from internal stakeholders	Percentage of departments that find value in strategic and business planning processes		Results from internal customer survey	In Progress	In Progress
				Increase sources of community input to drive business plan updates and decisions					
				Promote public transparency of County's strategic plan and progress					
			Cultivate a culture of innovation and continuous improvement to enhance efficiency throughout the organization	Create a culture in the organization that embraces continuous improvement / innovation	Percentage of departments with at least one employee that has completed innovation training		Manual data capture from course participants	In Progress	In Progress
				Develop a process improvement strategy for Buncombe County					
				Launch Mind Works innovation training program					
		Ensure all decisions promote the County's financial health and long term interests	Increase capacity within departments for operational performance analysis	Develop a full training curriculum	Percentage of departments with participants that successfully complete data analysis course		Percentage of Departments with Participants Achieving Passing Score on Assessment	In Progress	In Progress
				Develop pre-post tests to measure effectiveness of training courses					
				Promote and market training programs to employees					
Sustainability	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Reduce greenhouse gas emissions	Increase renewable energy access and reduce community wide GHG emissions	Participate in the Blue Horizons Project Community Council	GHG reduction for installed / implemented projects	Increased renewable access and installations will reduce our community's impact on climate change and offset utility rate increases long term	Number of energy upgrades	25	47
				Provide Solar Assessment and Engineering Services for public entities to reduce solar soft costs and provide detailed analysis for agencies					
			Reduce GHG for County operations through increased efficiency and on-site renewable generation	Annual evaluation and construction of on-site solar for county facilities	Amount of renewable energy created by County's solar installations	On-site renewable generation will reduce long term costs, increase resiliency and decrease the County's direct impact on climate change.	kWh from County's solar installations	1.00	In Progress
				Explore pilot Environmental challenge program for County departments to reduce their GHG and improve efficiency					
				Work with Duke and other solar developers on the development of Utility Scale Solar					

Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Tax Assessment	 OPERATIONAL EXCELLENCE	Ensure all decisions promote the County's financial health and long term interests	Ensure that assessments are fair and equitable by increasing accuracy of data	Analyze the current audit process in both AP5 & NCPTS	Number of audits performed annually		Manual Reporting	In Progress	In Progress
				Identify any additional staffing needs to complete all audits					
				Improve the audit process to enhance efficiencies					
	 RESOURCES	Increase public engagement opportunities for input on County programs, projects, and initiatives	Expand data transparency through creation of customer focused tools	Create assessment dashboards	Create two additional public facing tax exploration tools per year for community use			In Progress	In Progress
				Identify information that is important to customers					
			Increase customer satisfaction	Collect and analyze the survey results	Percentage of survey responses with favorable or overall positive feedback		Aggregated survey results	In Progress	In Progress
				Create a Property Assessment customer satisfaction survey					
	 OPERATIONAL EXCELLENCE	Foster an internal business culture focused on continuous improvement	Maintain the overall assessment accuracy of real property throughout the County	Improve accuracy of the sales qualification process	The ratio of appraised property value to market value. The ratio creates upper and lower control limits expressing the accuracy of assessments as it relates to market value		AP5	In Progress	In Progress
				Improve knowledge and skills of real property staff					
				Increase the overall quality of assessment data to improve equity in assessments					
				Work to remove any bias' in property assessments					
Tax Collections	 EQUITY	Ensure policies and practices eliminate barriers to allow for equitable opportunity	Improve accessibility for taxpayers to make property tax payments	Add payment drop boxes to two outlying Library branches resulting in options for payment in outlying areas of the County within three years	Percentage of outposted payment collection facilities installed			In Progress	In Progress
	 OPERATIONAL EXCELLENCE	Cultivate a business culture focused on continuous improvement	Customer-centric payment points for stakeholders with focus on customer support and relationship	Develop and implement communication strategy to stakeholders/payers	Percentage of practical County revenue streams collected by BC Tax Collections		Manual data capture	In Progress	In Progress
				Start with cell tower revenue and Solid Waste - Facility Assessment will inform further action					
				Tax Collections will become the centralized payment processing center for practical County revenue streams resulting in receipting of stakeholder payments in Tax Collections for multiple County revenues, in addition to taxes, within five years.					

Appendix R

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.

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 \$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.

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.

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 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, surpassable. 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.

ILLEGAL GUNS REDUCTION AND NARCOTICS TASKFORCE (IGRANT)

A drug suppression and investigative unit.

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.

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 ongoing 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 agency. 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	
ARPA - American Rescue Plan Act	
ARRA - American Recovery and Reinvestment Act	
ART - Asheville Rides Transit	
AVL - Asheville	
BAB - Build America Bonds	
BAS - Building Automation System	
BC - Buncombe County	
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

HHW - Household Hazardous Waste

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

MAT - Medication-Assisted Treatment

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

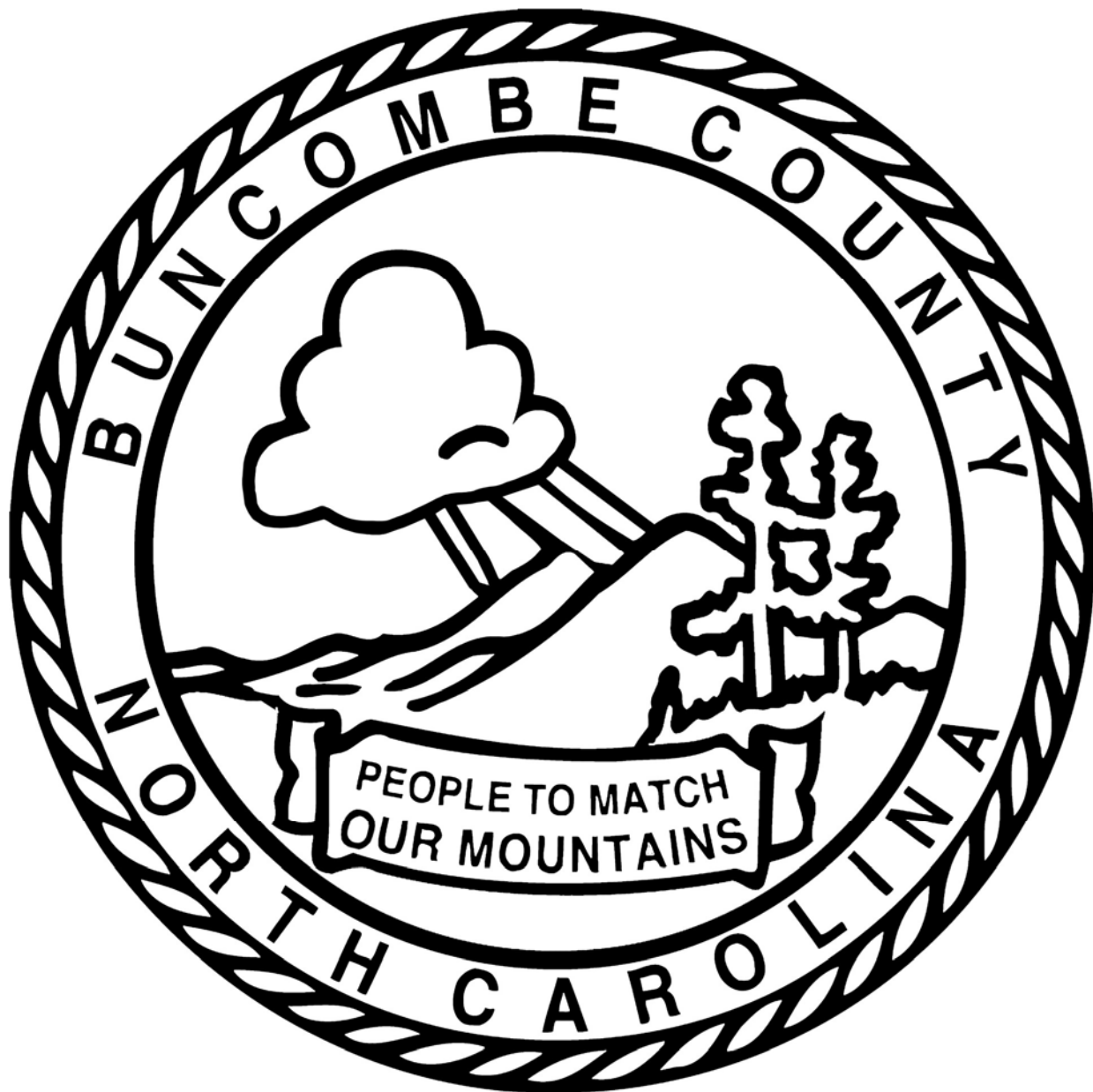
TIF – Tax Increment Financing

US – United States

VHF – Very High Frequency

VRD – Variable Rate Debt

WIC – Women, Infants, and Children



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