

# 2026

## RECOMMENDED ANNUAL BUDGET IN BRIEF



**BUNCOMBE COUNTY**  
NORTH CAROLINA

FOR THE FISCAL YEAR ENDING JUNE 30, 2026



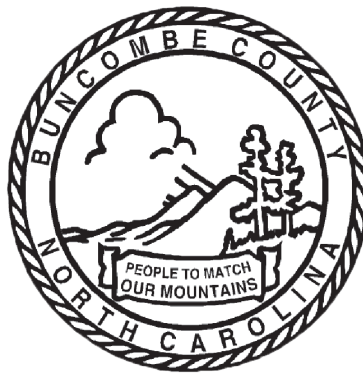
# Table of Contents

Mission, Vision, and Values	4
County Seal	5
County Map	6
A Brief History of Buncombe County	7
County Commissioners	9
Organizational Chart	10
Budget Message	11
<u>Executive Summary</u>	20
Total County Funds	21
General Fund	22
Where Does the Funding Come From?	22
Where Does the Funding Go?	23
Other Funds	24
Budget Summary All Funds	27
Budget Summary All Funds – Revenues	28
Budget Summary All Funds – Expenses	29
Personnel Summary	31
Capital Improvement Program	32
Appendix A: FY2026 Grant Authorizations	36
Appendix B: FY2026 Special District Rates	40
Appendix C: Glossary & Acronyms	42

If you're viewing this as a PDF, you can also click the Bookmarks button to see a fully bookmarked table of contents.

# Buncombe County, North Carolina

## Recommended Budget Fiscal Year 2025-2026



### Board of Commissioners

Amanda Edwards, Chair

Martin Moore, Vice-Chair

Al Whitesides

Drew Ball

Jennifer Horton

Parker Sloan

Terri Wells

### County Manager

Avril M. Pinder, CPA, ICMA-CM

#### Prepared By:

Buncombe County Budget Office

John Hudson, Budget Director

Esther Lail, Budget Analyst

Heather Holsey, Budget Analyst

Jay Shih, Budget Analyst

Sam Riddle, Budget Analyst

# BUNCOMBE COUNTY GOVERNMENT

## OUR MISSION

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

## OUR VISION

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

## OUR VALUES

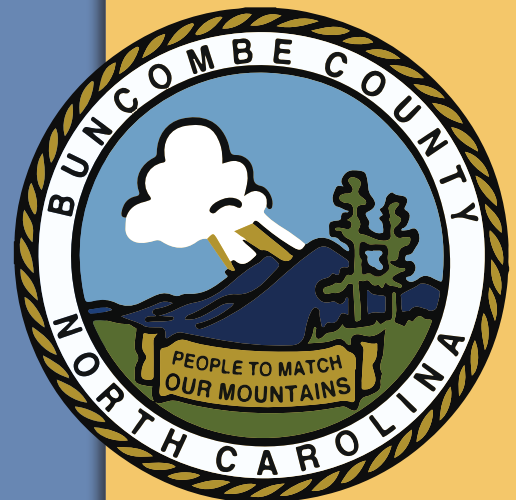
Respect

Integrity

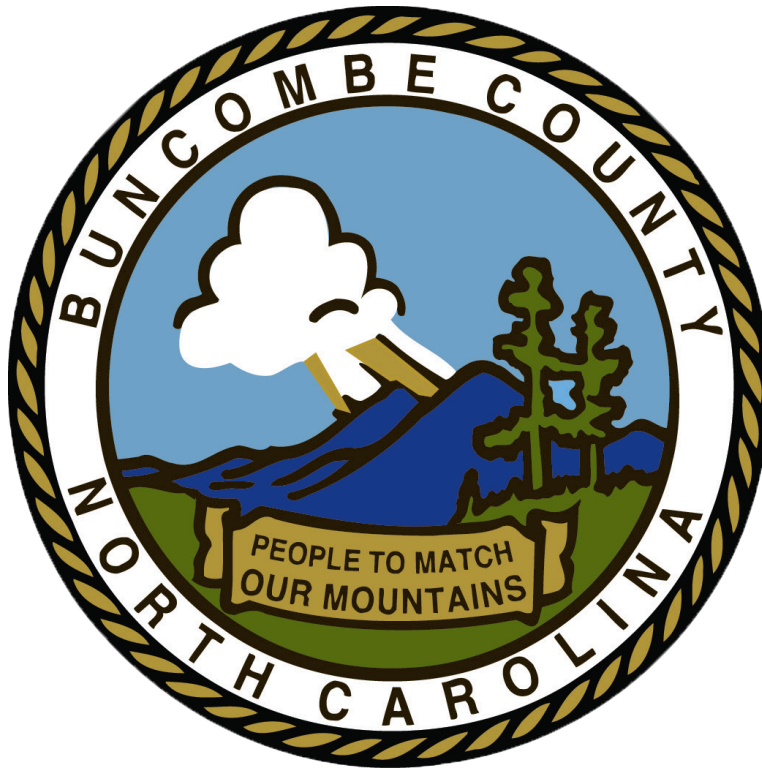
Collaboration

Honesty

Equity





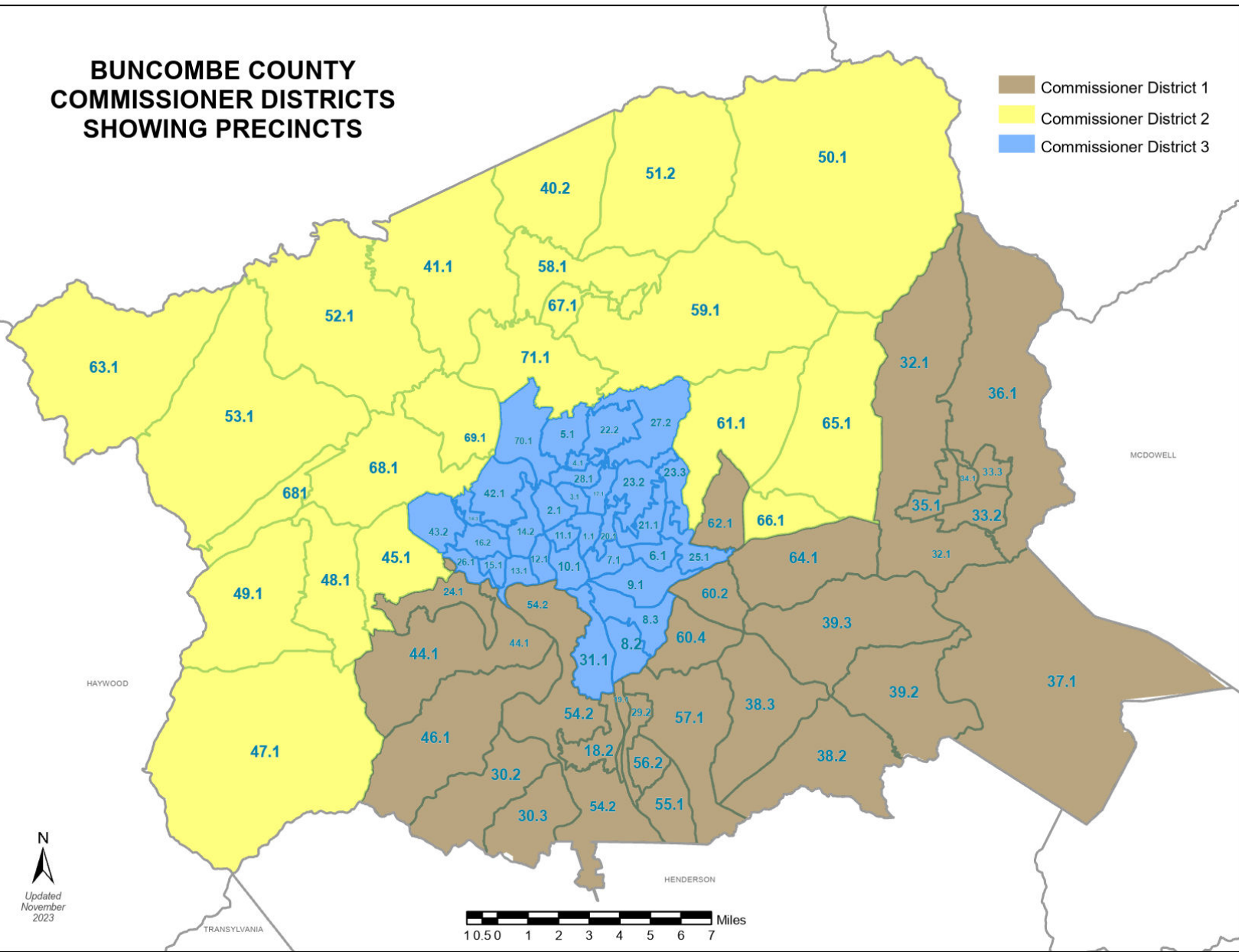


## **The Buncombe County Seal**

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

# Buncombe County North Carolina

## BUNCOMBE COUNTY COMMISSIONER DISTRICTS SHOWING PRECINCTS



<i>Population</i>	275,901
<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 completed 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, the 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 20<sup>th</sup> 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 20<sup>th</sup> 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



Amanda Edwards

### DISTRICT 1 2022



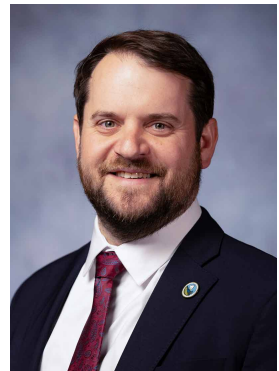
Al Whitesides

### DISTRICT 2 2022



Martin Moore,  
Vice-Chair

### DISTRICT 3 2024



Parker Sloan

### DISTRICT 1 2024



Jennifer Horton

### DISTRICT 2 2024



Terri Wells

### DISTRICT 3 2024



Drew Ball

## County Officials

Quentin Miller  
Drew Reisinger  
Avril M. Pinder, CPA, ICMA-CM  
Dakisha Wesley  
Sybil Tate  
Tim Love  
Sarah Scarnecchia  
Curt Euler  
John E. Hudson  
Melissa Moore

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



# Organizational Chart

- ELECTED
- APPOINTED
- SEPARATE BOARD
- DEPARTMENT HEAD

## Residents

Sheriff  
**Quentin Miller**

Register of Deeds  
**Drew Reisinger**

**Board of Commissioners**

Chairwoman  
**Amanda Edwards**

District 1  
**Al Whitesides**

District 1  
**Jennifer Horton**

District 2  
**Martin Moore**  
Vice Chair

District 2  
**Terri Wells**

District 3  
**Parker Sloan**

District 3  
**Drew Ball**

External Audit Committee

Internal Auditor  
**Robb Hartman**

Clerk to the Board  
**Sarah Gross**

Finance  
**Melissa Moore**

Tax Collector  
**Jennifer Pike**

Interim  
County Attorney  
**Curt Euler**

County Manager  
**Avril Pinder**

Executive Assistant  
**Jennifer Aviles**

Assistant County Manager  
**Timothy Love**

Assistant County Manager  
**DK Wesley**

Assistant County Manager  
**Sybil Tate**

Strategic Partnerships  
**Rachael Sawyer**

Election Services  
**Corinne Duncan**

Sustainability Office  
**Jeremiah LeRoy**

Air Quality  
**Ashley Featherstone**

General Services  
**Mike Mace**

Parks and Recreation  
**Allison Dains**

Library  
**Jason Hyatt**

Permits & Inspections  
**Bob Haynes**

Equity & Human Rights  
**Noreal Armstrong**

Emergency Services  
**Taylor Jones**

City/County ID  
**Oscar Wooten**

Planning  
**Nathan Pennington**

Public Safety Communications  
**Dr. Osiris Carter**

Communications &  
Public Engagement  
**Lillian Govus**

Health & Human Services  
**David Sweat**

Solid Waste  
**Dane Pedersen**

Information Technology  
**Eric Grau**

Strategy & Innovation  
**Rafael Baptista**

Agriculture & Land Resources  
**Jennifer Harrison**

Justice Services  
**Regenia Herring**

Interim  
Property Assessment  
**Eric Cregger**

Intergovernmental Relations  
**Vacant**

Interim  
Human Resources  
**Karen Marshall**

Budget  
**John Hudson**





# Buncombe County Government

---

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

*May 6, 2025*



**Dear Buncombe County Commissioners,**

I submit for your review and consideration, the Buncombe County Fiscal Year (FY) 2026 recommended annual budget. The budget was prepared in accordance with The North Carolina Local Government Budget and Fiscal Control Act.

## **Tropical Storm Helene**

In presenting this recommended budget to you, I must first acknowledge the devastation caused by Tropical Storm Helene which will impact the County and community well beyond the next fiscal year,

not only fiscally, but physically and emotionally as well. With over 300 residences destroyed, more than 350 bridges damaged or destroyed, almost 2,000 landslides, over 8,000 housing units in need of habitability repair, and countless lives affected by the disaster, we all must work together to reestablish the feelings of security and safety long known to our mountain community.

To that end, I cannot give enough thanks to the Buncombe County Commissioners, staff, residents who showed up for their neighbors, and those who came to our community to assist in our time of need. Thirty-eight states provided support, over 180,000 staff hours were worked in emergency response, and 18 Urban Search and Rescue teams responded from around the country. So many people were given shelter, food,



water, and other necessities. Nonprofits, County staff, active military, National Guardsmen, and volunteers were deployed throughout the area to assist in a myriad of ways. Buncombe County staff worked with those groups from 38 states to establish multiple Emergency Operations Centers (EOC) that coordinated and supported emergency response activities, points of distribution (POD) sites and warehouses across the County that provided essential supplies directly to residents in the community, and community care stations where residents found hot showers and a place to do laundry for the next several months. Emergency shelters were stood up in four locations with over 500 people utilizing these facilities in October.

We also mourn the lives lost from this disaster and express our condolences to their families. We must also acknowledge the collective trauma that has impacted our community as we get back up and begin the process of recovery.

## Economic Environment

Tropical Storm Helene has had wide-ranging impacts on our residents, businesses, and local economy. After the storm, the unemployment rate for Buncombe County surged from 2.6% to nearly 11% in October 2024. Over the last several months, the unemployment rate has decreased from the October peak but is still close to double pre-storm levels, with the unemployment rate being a little over 5% as of





March 2025<sup>1</sup>. Nearly 7,000 businesses in Buncombe County have applied for Small Business Administration (SBA) loans for disaster assistance. In addition, there were \$1.2M in agricultural crop losses in the County due to damage sustained during the storm.

Occupancy tax, which is charged on overnight stays within the County and is a key indicator for tourism-related economic activity, dropped 52% from September - January compared to the prior year and is projected to come in 25%, or \$9.0M, below prior year levels in FY2025 per the Buncombe County Tourism Development Authority (TDA)<sup>2</sup>. Sales tax, which is a key indicator for overall economic activity in the County, dropped 14% from September – October compared to the prior year and is projected to come in approximately 2.2%, or \$1.0M, below prior year levels in FY2025.

Given the widespread damage and economic disruption caused by Helene, the property tax collection rate in FY2025 is anticipated to also fall short of levels seen previously, which has typically averaged 99.75% in recent years. Per state statute, the County may not budget a higher collection rate in FY2026 than what was collected in FY2025 – as such, this budget only assumes a 99.0% collection rate. In addition, with the impact of the storm on our residents, Commissioners voted to delay the anticipated 2025 property reappraisal until 2026.

Unfortunately, the realities of our economy, national and local, and our road to recovery make this a challenging budget. Not only are there local impacts to consider but recent developments at the federal level to include cuts to federal funding and tariffs require consideration and moderation. This recommended budget is balanced and as responsible of a spending plan as can be provided given the financial uncertainties ahead. While the work of establishing and prioritizing County recovery projects unfolds, the day-to-day needs of our residents and the mandated work of the County persist. I aim to provide stability for our residents and employees as they continue to recover from an event that has forever changed the lives and landscapes of our community.

In fiscal year 2020, the Board adopted a 5-year strategic plan that has guided our priorities and our spending over that period. Prior to the storm, staff across all departments were in the process of updating departmental goals and priorities in support of an updated strategic plan intended to cover fiscal years 2026–2030. In the wake of Helene, the updated strategic plan adoption was put on hold as staff were reassigned to response and recovery functions. The County plans to adopt an updated strategic plan in the fall of 2025 after reconsideration of the County's goals and priorities post-Helene.

## FY2026 Budget Summary

As the community begins the process of recovery, the FY2026 budget is a break-even budget that prioritizes our most essential operations. In FY2025 when we made mid-year decisions on how best to cut back in light of Helene, the degree of difficulty in planning for FY2026 was just as challenging. Due to

---

<sup>1</sup> U.S. Bureau of Labor Statistics, as of March 2025

<sup>2</sup> <https://www.ashevillecvb.com/wp-content/uploads/03.28.25-BCTDA-Meeting-Presentation.pdf>



use of fund balance in FY2024 and projected use of fund balance in FY2025, the available fund balance percentage will drop below the 15% policy. An appropriation of fund balance is not a financing source for FY2026. Therefore, this budget recommends a property tax rate of 55.02 cents, an increase of 3.26 cents above the current rate of 51.76 cents to generate \$17.1 million in additional revenue.

Despite the increased demand for services, I am recommending no new positions. We received 55 requests across 18 departments in the General Fund. While I cannot recommend any of those new positions, knowing our staff and community's urgent needs, this budget does include two reclassifications of existing, vacant positions to an Environmental Plan Reviewer, related to erosion control, stormwater and floodplain management, and a Recovery Officer, to help manage the ongoing recovery effort, including our work with the Federal Emergency Management Agency (FEMA) and North Carolina Emergency Management (NCEM).

Also, 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 3.09% COLA for all regular employees.

In 2019, the County established a sustainable rate as a guiding methodology to apply to education funding that represented the County's growth in revenues not restricted to specific purposes. With our prospective unrestricted revenue outlook that is calculated on March 15 of each year, this is the first time since inception that the figure is a reduction from the prior year, negative 3.49%. Therefore, the amount I am recommending that we provide is 3.49% below the FY2025 Adopted Budget, or \$4.4 million less. As per statute, this will be distributed to schools by their student membership shares.

While operating expenditures are \$5.4M below the FY2025 Amended Budget, some very important community-minded expenses are included in this budget. First, a small area plan will be developed for the Swannanoa Corridor, one of the areas hit hardest by the storm. Second, community investments for Early Childhood Education, Isaac Coleman Grants, and the Homeowner Grant program will remain in place. And, perhaps most importantly, all debt service obligations will continue to be met. We will strive to preserve, and utilize only as necessary, fund balance for the recovery effort. Again, fiscal responsibility and sustainability are paramount in circumstances such as these.

## Expenditures

The General Fund total expenditure budget is recommended at **\$434,984,111**. The proposed tax rate needed to balance the FY2026 budget is 55.02 cents per \$100 of assessed valuation, an increase of 3.26 cents.

The value of a penny on the tax rate is \$5,243,036 at a collection rate of 99.00%.



General Fund recommended budget amounts by function include:

**Education - \$121,804,421**

Supporting the County's education partners: Buncombe County Schools, Asheville City Schools, and Asheville-Buncombe Technical Community College, the Education function represents the largest portion of the General Fund budget at 28%, increasing \$23.5 million over the last four years.

**Public Safety - \$99,097,960**

Supporting traditional services such as the Sheriff's Office and Detention Center but also including the County's Emergency Management, Emergency Medical Services, Community Paramedics, Fire Marshal, Centralized Data Entry, EMT and Firefighter Training, Family Justice Center, Treatment Courts, and Public Safety Communications and Radio Systems.

**Human Services - \$97,279,899**

Supporting services such as Medicaid, Child Support, Child Care Subsidy, Food and Nutrition Services, Work First Services, Aging and Adult Services, Adoptions, Child Protective Services, Foster Care, Public Health Clinic, Immunizations, Nutrition Services (WIC), Communicable Disease, Food & Lodging Inspections, Septic and Well Permitting, Behavioral Health, Veteran's Services, and the County's Animal Shelter Services.

**General Government - \$66,306,741**

Supporting services to include the County Manager, Budget Office, Community and Public Engagement, Elections, Equity and Human Rights, Finance, General Services & Fleet, Governing Body, Human Resources, Information Technology, Internal Audit, Legal & Risk, Register of Deeds, Strategic Partnerships, Strategy & Innovation, Sustainability, Tax Assessment, and Tax Collections.

**Debt - \$18,332,933**

Debt obligations that support the County's Capital Improvement Program, General Obligation (GO) Bond projects, and vehicle purchases

**Cultural and Recreational - \$12,242,739**

Supporting services to include the County's Libraries including Special Collections, Digital Libraries, Preschool Outreach, Summer Learning Programs, and the County's Parks & Recreation Services including Parks, River Parks, Hiking Trails, Boat Launches, Sporting Fields, and Recreation programming.

**Interfund Transfers - \$9,073,617**

Supporting transfers to the Special Programs Fund to include Early Childhood Education, Conservation Easements, and Economic Development Incentives, as well as transfers to the Transportation and Reappraisal Reserve Funds.





## Economic and Physical Development - \$10,845,801

Supporting services such as the County's Environmental Education, Farmland Preservation, Farm Equipment Rental, NC Cooperative Extension, Zoning, Floodplain Management, Stormwater Management, Erosion Control, Building Permits & Inspections, and Economic Development initiatives. Planning will begin work on the Swannanoa Small Area Plan.

## Revenues

General Fund Revenues totaled \$417,891,814, which was a 2.7% decrease from the FY2025 amended budget. The total of revenues is now **\$434,984,111** due to the proposed 3.26 cent tax rate increase.

Ad Valorem Taxes – Property taxes for FY2026 are budgeted at **\$288,471,850**, an increase of \$11,140,056 (3.9%) over the FY2025 amended budget, with the recommended tax rate increase of 3.26 cents, representing \$17,092,297. Last year's collection rate was budgeted at a rate of 99.75%. Due to the uncertainty we have seen with collections, we are budgeting at a 99% collection rate.

Sales Taxes – Sales tax receipts for FY2026 are budgeted at **\$45,534,597**, a decrease of \$1,094,869 (or 2.4%) below FY2025 amended budget. Given impacts from Helene, FY2025 sales tax is projected to come in 3.9% less than FY2025 amended budget and 1.4% less than FY2024 actuals. Prior to Helene, sales tax had been in a year's long trend of low to minimal growth with 1.7% growth in FY2024. While our regional economy will hopefully continue to recover in FY2026, there is also significant uncertainty with the broader U.S. economy given tariff concerns and weak consumer confidence, as such, we are projecting a little over 3% in growth (2.6% for point-of-sale articles and 4% for per capita articles) above our FY2025 projection, which is in-line with the County's 20-year average annual growth for sales tax.

Intergovernmental Revenue – Intergovernmental revenue is budgeted at **\$49,592,608**, a decrease of \$331,233 (or 0.7%) below FY2025 amended budget. Some of this loss is related to reimbursement from mandated social services and uncertainty around federal funding continues to create concern.

## Fund Balance

In FY2024, the County used \$11.1M in fund balance in the General Fund, resulting in an ending unassigned fund balance of 16.4% of General Fund expenditures. In FY2025, we project using between \$7.8M to \$14.8M in fund balance, which would result in an estimated ending FY2025 unassigned fund balance of between 12.9% and 14.7% of projected General Fund expenditures.

In addition, though recovery spending that is budgeted in the County's Grants Fund is eventually anticipated to be largely reimbursed by federal funding, in the period between receiving reimbursement, the County's General Fund must cover the recovery spending, which is estimated at a little over \$19M at this time. When taking the Helene recovery spending into account for the County's



unassigned General Fund balance, that could result in an estimated ending FY2025 unassigned fund balance between 8.4% to 10.1% of projected General Fund expenditures.

To restore the County's General Fund above the County's minimum unassigned fund balance of 15% of expenditures, we are recommending a balanced budget with no fund balance use in FY2026 and to utilize the 2026 reappraisal for FY2027 to determine a sustainable tax rate for the County into FY2027 through the next reappraisal.

## Capital Planning

For FY2026, given impacts from Helene, we are focusing on recovery and addressing essential maintenance projects related to our existing capital assets. Six capital projects are recommended, five of which are related to repair and replacement of existing capital or vehicle assets and one of which is related to storm recovery.

For FY2026, the following Capital and Information Technology amounts are recommended:

CIP projects and vehicles totaling **\$6,998,489**

- Debt Service Projects **\$4,021,383**
  - FY26 Ambulances **\$1,225,560**
  - Animal Shelter Renovation & Repair **\$438,397**
  - Courthouse Elevators Upgrade **\$1,103,460**
  - Detention Center Facility Assessment Renovation & Repair **\$560,170**
  - Lake Julian Bathroom Replacement – Fisherman's Trail **\$693,796**
- Other Funding Sources Projects **\$2,363,600**
  - Radio Tower Roads Repairs **\$2,363,600**
- Vehicles **\$614,106**
  - Debt-Financed - Sheriff's Vehicles **\$587,640**
  - Leased – General Government Vehicles **\$26,466**
- Recommended Information Technology (IT) projects requests in FY2026 total **\$61,000**.
  - Court Enforcement Turnstile Relocation **\$8,000**
  - Courthouse Cameras **\$16,000**
  - Detention Cameras & Monitors **\$22,000**
  - Warehouse Cellular & Radio Coverage **\$3,000**
  - EMS Inventory Management System (FY25 Request) **\$12,000**



## Debt Service

In April 2025, the County engaged in debt refunding for its 2015 Limited Obligation Bonds. Much of the savings from the debt refunding will be realized in FY2026, with the County's General Fund debt service costs reduced from \$20M to \$18.3M, resulting in a savings of \$1.7M.

## Other Annual Funds

The recommended budget provides \$624,058,019 in total expenditures across all operating funds.

The FY2026 recommended budget amounts for annual funds are as follows:

- General Fund budget of \$434,984,111
- Occupancy Tax Special Revenue Fund budget of \$40,000,000
- 911 Special Revenue Fund budget of \$728,900
- Register of Deeds Automation (ROD) Special Revenue Fund budget of \$135,000
- Register of Deeds Trust Fund budget of \$292,000
- Special Taxing Districts Fund budget of \$69,585,716
- Transportation Special Revenue Fund budget of \$5,722,612
- Opioid Settlement Fund budget of \$3,218,194
- Woodfin PDF (Project Development Financing) Special Revenue Fund budget of \$818,468
- School Fines and Forfeitures Fund budget of \$2,000,000
- Tax Reappraisal Reserve Fund budget of \$703,280
- Sheriff Forfeitures Fund budget of \$40,280
- Solid Waste Enterprise Fund budget of \$16,237,293
- Inmate Commissary and Welfare Fund budget of \$450,000
- Representative Payee Fund budget of \$900,000
- Insurance and Benefits Fund budget of \$48,242,165

Solid Waste Fund – Major accomplishments for this fund include the strategy and execution of the debris removal program for Helene and an upcoming compost facility. Furthermore, slight increases in tonnage fees will bring in new revenue in FY2026, estimated at approximately \$1.4 million, to help prepare for capital needs to increase cell capacity related to the use of landfill space capacity from Helene-related residential debris.





Reappraisal Reserve Fund – With the disaster, the reappraisal was moved from FY2025 to FY2026. In so doing, we were able to reduce the planned transfer of \$720,000 to \$395,000 in FY2025 and recommend a transfer of \$422,000 for FY2026. This will be \$97,000 more than the original planned amount. Based on our estimates, the FY2026 recommended transfer will cover anticipated expenses for FY2026 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 FY2027.

Insurance and Benefits Fund – The County experienced 97.7% of expected health claims for plan year 2024 (calendar year 2024). On a per employee basis, claims cost increased about 4.6% from the prior calendar year. FY2026 Internal Service Fund budget is built on the premise that costs will grow in the market, resulting in a 4.3% increase from the FY2025 amended 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 FY2026 recommended budget is presented for your review and consideration. To reiterate, this budget provides \$624,058,019 in total expenditures across all operating funds, with a General Fund total of \$434,984,111. It includes a recommended tax rate increase of 3.26 cents. Our goal was to prepare a recommended budget that focuses on our core services, the community's needs, and financial sustainability in the face of our long recovery process.

As always, I am again thankful for the staff of Buncombe County Government and their commitment to public service and our community. Their day-to-day dedication, including services required during the disaster went well beyond the scope of normal duties and is the bedrock of our organization.

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 2026 Fiscal Year.

I welcome your feedback and support. I am optimistic about the conversation over the next several weeks to develop an adopted budget.

Respectfully submitted,



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



The seal of Watauga County, North Carolina, is a circular emblem. It features a central shield with a plow and a sheaf of wheat. Above the shield is a banner with the text "PEOPLE TO MATCH OUR MOUNTAINS". The outer ring of the seal contains the text "WATAGUA COUNTY" at the top and "NORTH CAROLINA" at the bottom, separated by a decorative border.

# **Executive Summary**

# Total County Funds

The total recommended operating budget for Buncombe County in fiscal year 2026 is \$624,058,019. The largest fund is the General Fund, which is the County's main operating fund. The General Fund budget total is \$434,984,111, a decrease of 2.1% from the FY2025 amended budget.

The next largest group of funds is the Special Revenue Funds. The total operating expenditures for these funds are \$124,144,450, a decrease of 2.1% from the FY2025 amended budget.

The Enterprise Funds have recommended expenditures of \$16,687,293. This is a decrease of 13.1% from the FY2025 amended budget.

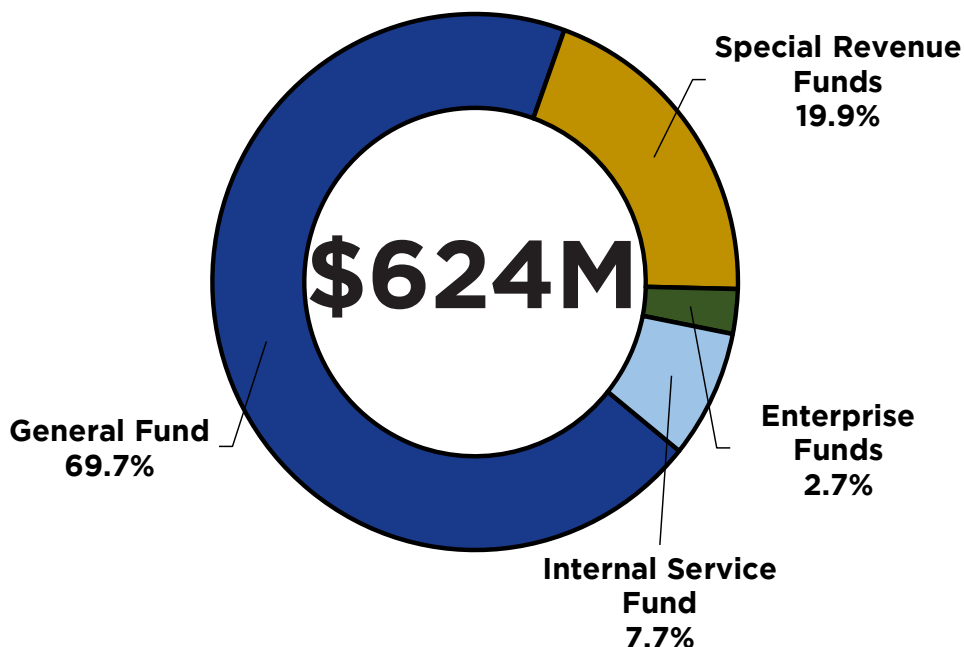
The recommended budget for the Internal Service Fund includes expenditures of \$48,242,165 which is for County commercial liability programs and the operations of its self-insurance, group health, dental, workers' compensation, unemployment, Local Government Employees Retirement System stabilization, and general liability programs.

**General Fund**  
**\$434,984,111**

**Special  
Revenue Funds**  
**\$124,144,450**

**Enterprise  
Funds**  
**\$16,687,293**

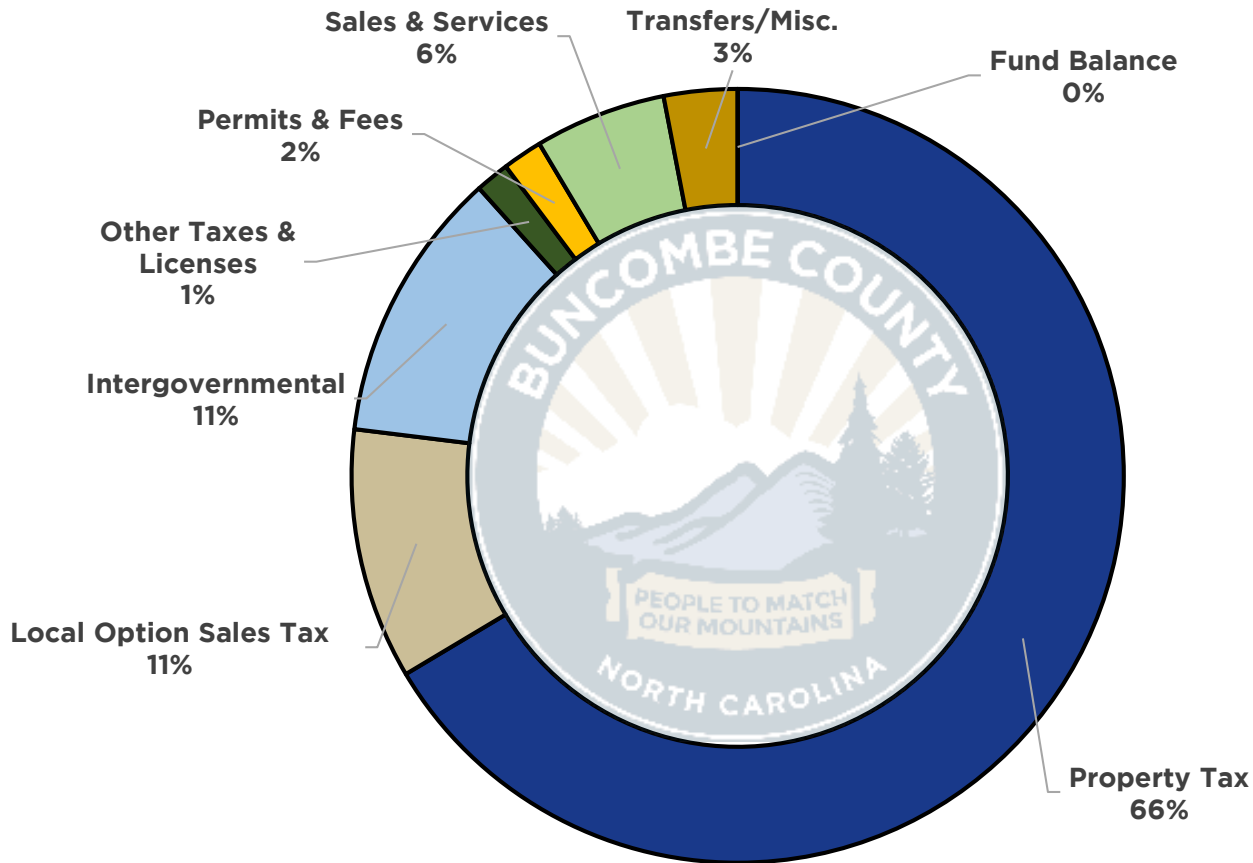
**Internal  
Service Fund**  
**\$48,242,165**





# General Fund

## Where Does the Funding Come From?



### Fiscal Year: 2026

Tax Year: 2025

(Estimated Taxable Value as of 4/4/25)

Real Property	\$45,551,955,718
Personal Property	\$3,225,696,819
Public Service Companies	\$615,315,557
Registered Motor Vehicles	\$3,566,993,349

**Total Basis \$52,959,961,443**

Collection Rate 99.00%

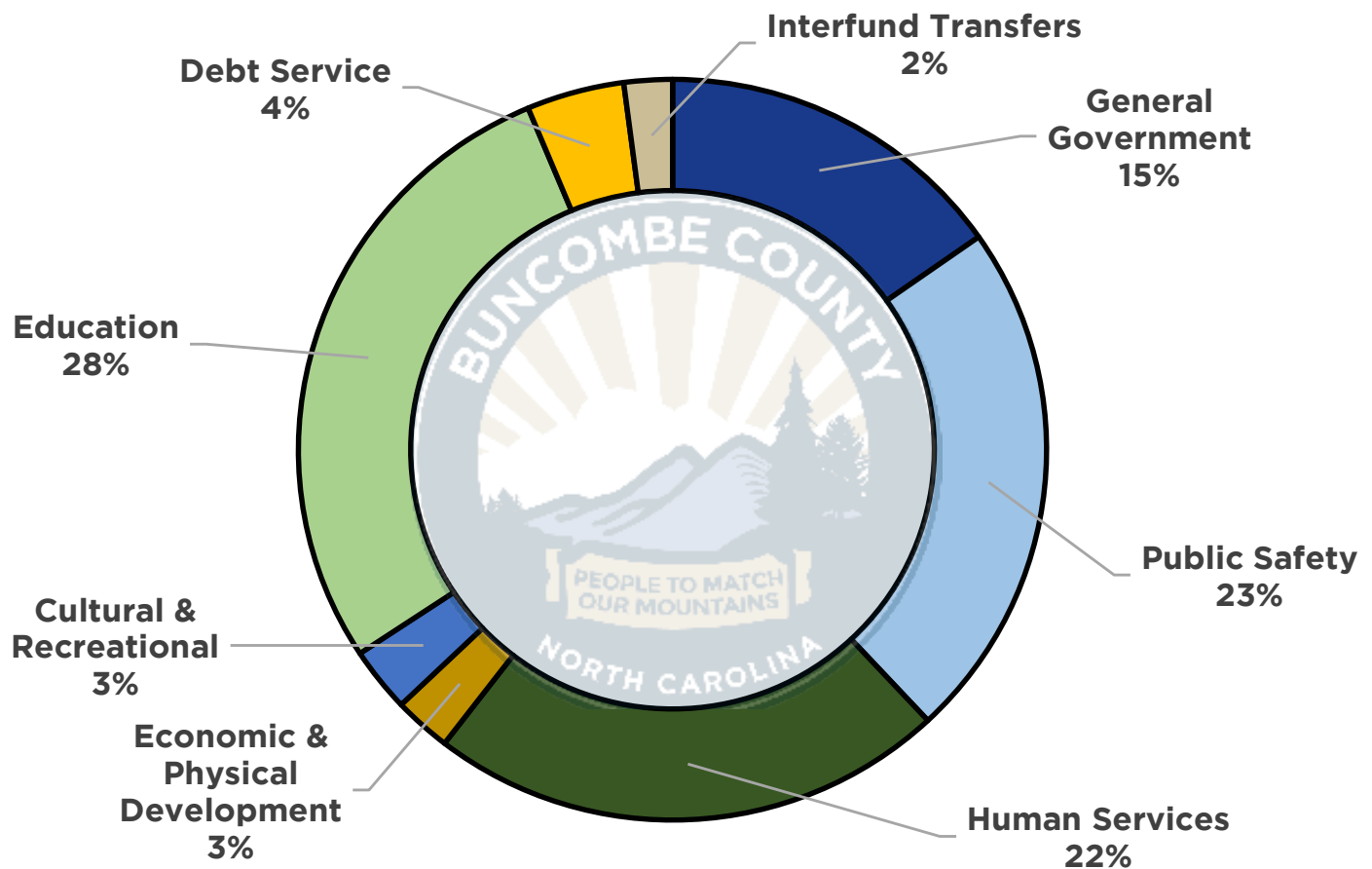
### FY2026 Recommended Tax Rate

**55.02¢**

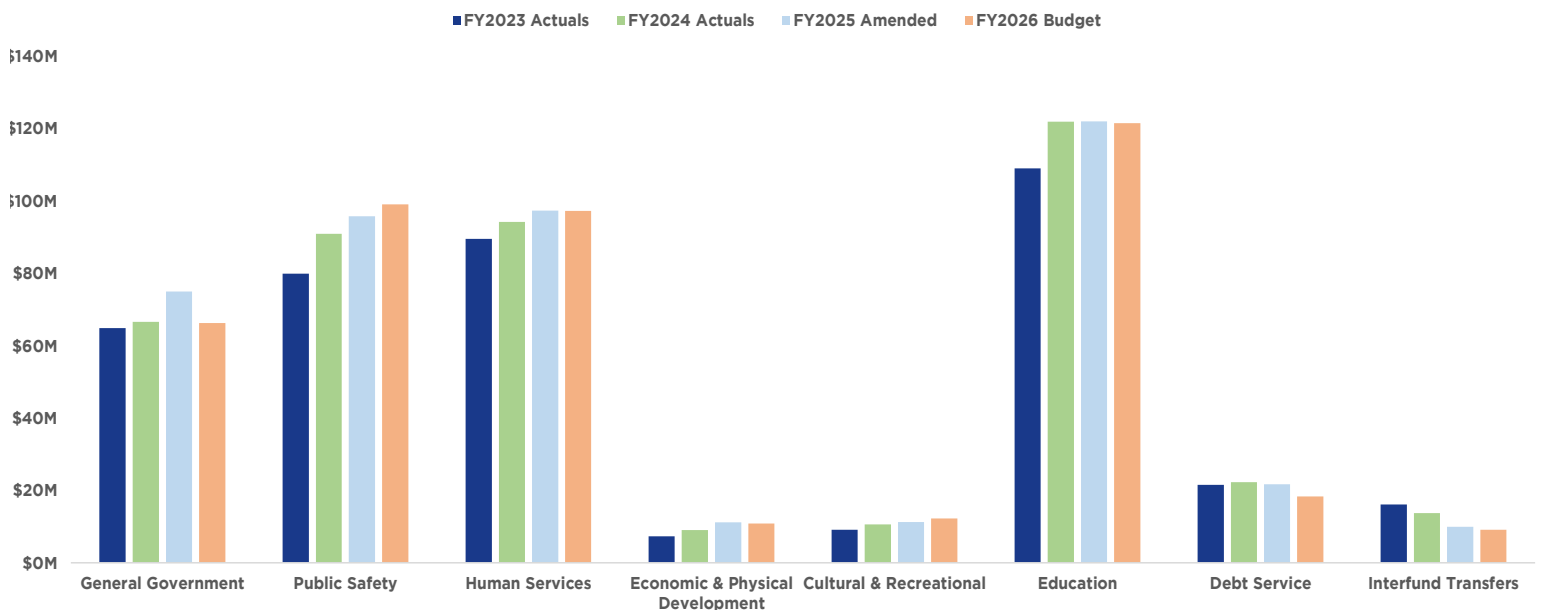
per \$100 of property value

# General Fund

## Where Does the Funding Go?



### Expenditures by Function FY23 - FY26



# Special Revenue Funds

## Register of Deeds Automation Fund

\$135,000

## Register of Deeds Trust Fund

\$292,000

## Tax Reappraisal Reserve Fund

\$703,280

## Occupancy Tax Fund

\$40,000,000

## 911 Fund

\$728,900

## Special Taxing Districts Fund

\$69,585,716

## Transportation Fund

\$5,722,612

## PDF Woodfin Fund

\$818,468

## Forfeiture Fund

\$40,280

## School Fines & Forfeitures Fund

\$2,000,000

## Representative Payee Fund

\$900,000

## Opioid Settlement Fund

\$3,218,194

Special Revenue Funds rely on revenue sources that are legally restricted to specified purposes. The total \$124,144,450 represents 20% of the County's recommended budget.

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

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

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.

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

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).

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

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

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

The **School Fines & Forfeitures Fund** acts as a pass-through of state-collected fines and forfeitures for our K-12 education partners, per NCGS 115C-452.

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

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



# Enterprise Funds

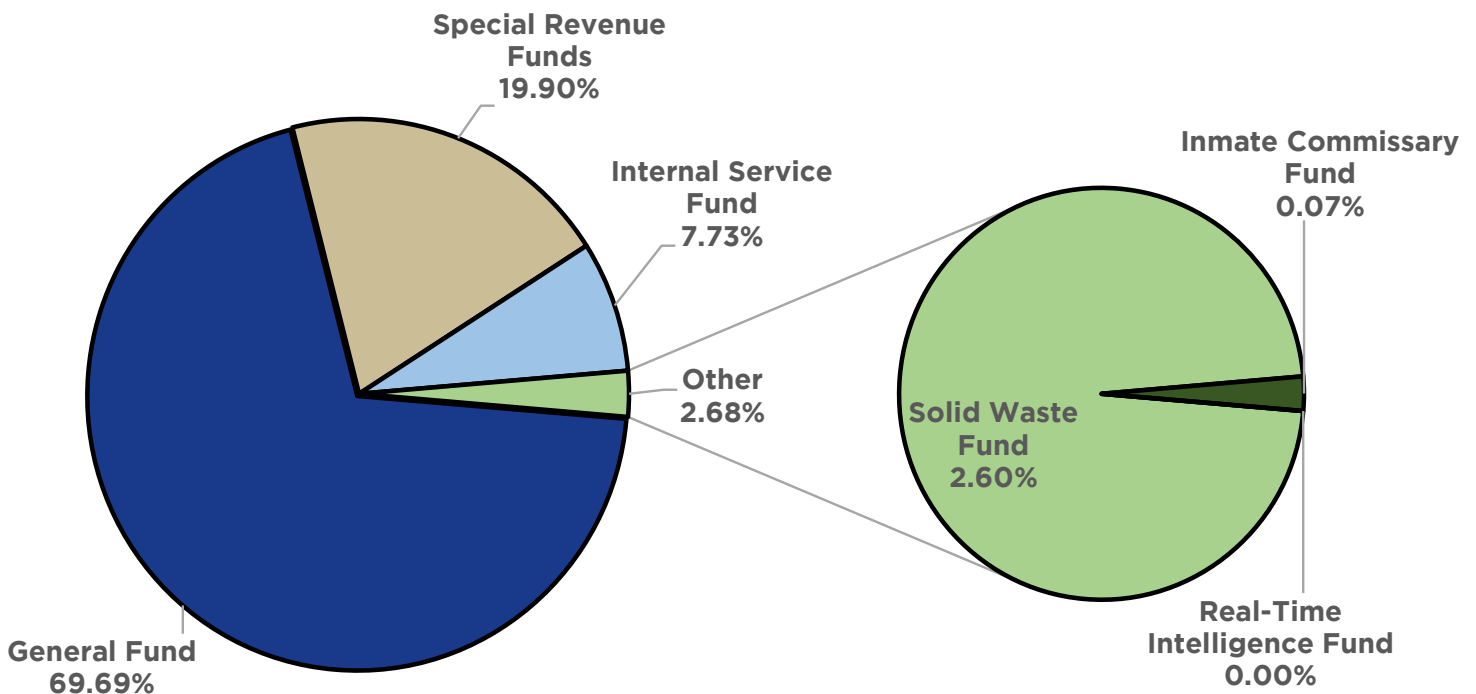
The total recommended budget for the Enterprise Funds is \$16,687,293. This is a 13% decrease from the FY2025 amended budget. The two Enterprise Funds, Solid Waste and Inmate Commissary and Welfare, are self-supporting through revenues and fees they collect. The Real-Time Intelligence Fund has been deprecated, which contributes to the decrease. The Solid Waste Fund expenses have also declined from the prior year because of capital expenses.

## Inmate Commissary and Welfare

The total recommended budget for Inmate Commissary and Welfare is \$450,000, which is a 1% decrease from the FY2025 amended budget. Revenues for this fund are generated through sales to the inmate population in the County's Detention Center.

## Solid Waste

The total recommended budget for Solid Waste is \$16,237,293, a 14% decrease from the FY2025 amended budget. The Solid Waste Fund also includes disposal fee increases for major haulers.



# Internal Service Fund

The Internal Service Fund is recommended at \$48,242,165 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.

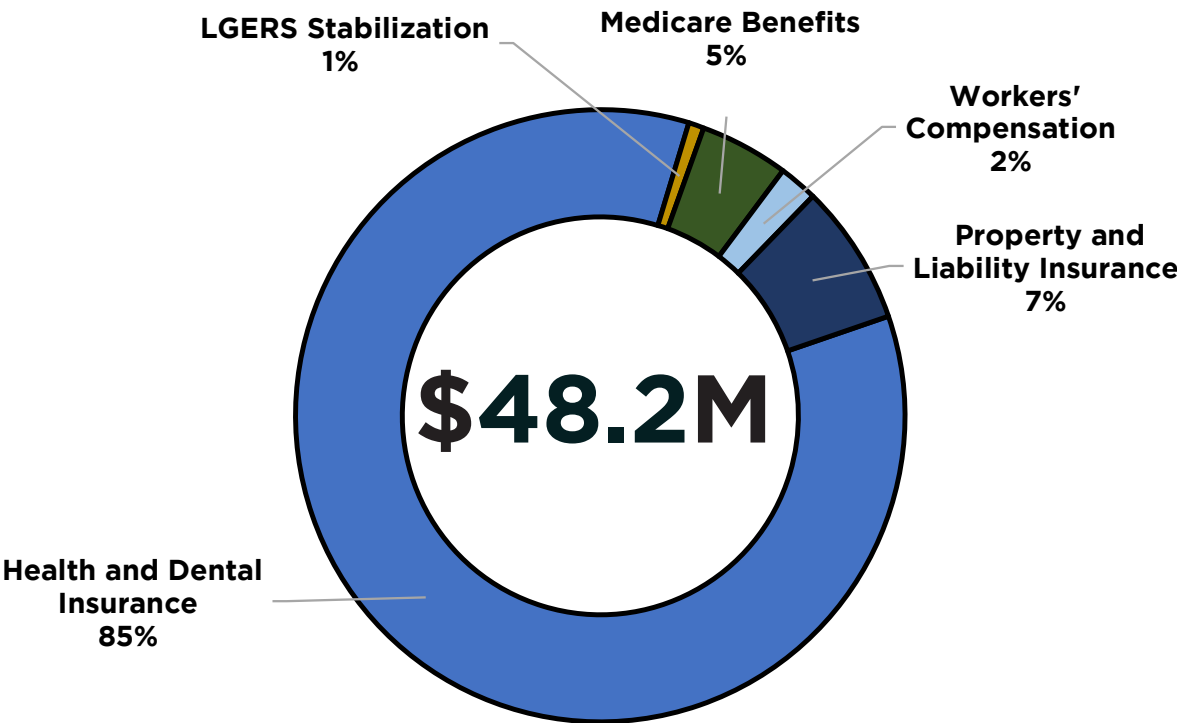
**Health & Dental Insurance**  
\$40,990,721

**Insurance Liabilities**  
\$3,589,893

**Medicare**  
\$986,579

**Workers' Compensation**  
\$2,279,422

**LGERS Stabilization**  
\$395,550



## OPERATING BUDGET SUMMARY: ALL FUNDS

	FY2023 Actuals	FY2024 Actuals	FY2025 Amended	FY2026 Budget
<b>Revenues:</b>				
General Fund	399,971,808	418,280,960	444,201,870	434,984,111
Special Revenue Funds:				
Occupancy Tax Fund	36,448,237	35,972,902	40,000,000	40,000,000
Reappraisal Reserve Fund	787,858	625,000	591,550	703,280
Emergency Telephone System Fund	719,926	248,585	1,736,815	728,900
Register of Deeds Automation Fund	369,984	158,271	153,000	135,000
Register of Deeds Trust Fund	269,653	257,331	320,000	292,000
Special Taxing Districts Fund	59,623,227	63,054,607	68,348,257	69,585,716
Transportation Fund	4,788,985	4,780,088	8,677,457	5,722,612
Woodfin PDF Fund	751,309	783,248	794,058	818,468
Forfeitures Fund	261,147	433,468	208,000	40,280
School Fines and Forfeitures Fund	1,040,433	1,402,342	2,000,000	2,000,000
Representative Payee Fund	467,794	661,738	700,000	900,000
Opioid Settlement Fund	2,133,579	5,549,979	3,314,860	3,218,194
Enterprise Funds:				
Solid Waste Fund	12,018,388	14,876,207	18,535,710	16,237,293
Real-Time Intelligence Center Fund	123,646	87,092	210,000	-
Inmate Commissary Fund	298,518	454,380	453,411	450,000
Internal Service Fund	41,476,189	41,622,530	45,222,516	48,242,165
<b>Total</b>	<b>561,550,683</b>	<b>589,248,728</b>	<b>635,467,504</b>	<b>624,058,019</b>
<b>Expenditures:</b>				
General Fund	397,366,170	429,535,985	444,201,870	434,984,111
Special Revenue Funds:				
Occupancy Tax Fund	36,448,237	35,972,902	40,000,000	40,000,000
Reappraisal Reserve Fund	743,697	473,661	591,550	703,280
Emergency Telephone System Fund	516,452	926,229	1,736,815	728,900
Register of Deeds Automation Fund	304,518	99,702	153,000	135,000
Register of Deeds Trust Fund	269,653	257,331	320,000	292,000
Special Taxing Districts Fund	59,623,227	63,054,607	68,348,257	69,585,716
Transportation Fund	3,914,749	4,649,406	8,677,457	5,722,612
Woodfin PDF Fund	742,834	784,198	794,058	818,468
Forfeitures Fund	136,935	108,326	208,000	40,280
School Fines and Forfeitures Fund	1,040,433	1,402,342	2,000,000	2,000,000
Representative Payee Fund	439,611	618,123	700,000	900,000
Opioid Settlement Fund	352,612	2,350,849	3,314,860	3,218,194
Enterprise Funds:				
Solid Waste Fund	13,561,948	15,811,309	18,535,710	16,237,293
Real-Time Intelligence Center Fund	112,598	151,487	210,000	-
Inmate Commissary Fund	328,539	465,856	453,411	450,000
Internal Service Fund	39,700,328	43,567,913	45,222,516	48,242,165
<b>Total</b>	<b>555,602,542</b>	<b>600,230,225</b>	<b>635,467,504</b>	<b>624,058,019</b>



## RECOMMENDED BUDGET SUMMARY ALL FUNDS - REVENUES

Summary of County Funds	FY2023 Actuals	FY2024 Actuals	FY2025 Amended	FY2026 Budget
<b>General Fund</b>				
Property Tax	244,033,754	256,768,376	277,961,794	289,121,850
Local Option Sales Tax	44,650,927	45,427,425	46,629,466	45,534,597
Intergovernmental	50,774,356	48,337,259	49,923,841	49,592,608
Other Taxes & Licenses	10,226,631	9,781,223	6,799,610	6,190,900
Permits & Fees	5,573,697	7,070,437	5,927,500	7,205,917
Sales & Services	23,086,757	25,032,279	24,894,690	23,947,318
Interfund Transfers	8,435,519	7,619,429	5,030,318	5,084,162
Bond Proceeds	-	2,784,387	3,955,294	587,640
Miscellaneous	6,337,326	4,920,493	1,759,825	1,712,019
Investment Earnings	6,852,840	10,540,652	6,500,000	6,000,000
Forfeitures	-	-	-	-
Appropriated Fund Balance	-	-	14,819,532	7,100
<b>Total</b>	<b>399,971,808</b>	<b>418,281,960</b>	<b>444,201,870</b>	<b>434,984,111</b>
<b>Special Revenue Funds</b>				
Property Tax	43,536,550	46,539,087	50,273,718	52,171,489
Local Option Sales Tax	16,534,510	16,986,482	18,868,597	18,232,695
Intergovernmental	4,384,654	4,799,585	7,484,021	5,548,249
Other Taxes & Licenses	36,448,237	35,972,902	40,000,000	40,000,000
Permits & Fees	410,087	394,367	470,000	422,000
Sales & Services	-	4653	-	-
Interfund Transfers	2,147,507	1,721,926	1,242,103	1,518,926
Bond Proceeds	-	-	-	-
Miscellaneous	3,842,414	6,842,683	4,146,012	4,439,135
Investment Earnings	114,128	275,808	3,000	5,000
Forfeitures	244,046	399,372	208,000	-
Appropriated Fund Balance	-	-	4,148,546	1,806,956
<b>Total</b>	<b>107,662,134</b>	<b>113,927,559</b>	<b>126,843,997</b>	<b>124,144,450</b>
<b>Enterprise Funds</b>				
Property Tax	-	-	-	-
Local Option Sales Tax	-	-	-	-
Intergovernmental	20,624	27,000	-	-
Other Taxes & Licenses	811,218	845,922	730,000	780,000
Permits & Fees	4,200	10,537	13,700	13,700
Sales & Services	10,967,514	12,236,596	11,975,925	13,078,107
Interfund Transfers	-	6,358	175,000	-
Bond Proceeds	-	-	1,755,328	-
Miscellaneous	137,345	1,411,136	138,500	62,000
Investment Earnings	499,652	880,129	3,579	-
Forfeitures	-	-	-	-
Appropriated Fund Balance	-	-	4,407,089	2,753,486
<b>Total</b>	<b>12,440,552</b>	<b>15,417,678</b>	<b>19,199,121</b>	<b>16,687,293</b>
<b>Internal Service Fund</b>				
Property Tax	-	-	-	-
Local Option Sales Tax	-	-	-	-
Intergovernmental	-	-	-	-
Other Taxes & Licenses	-	-	-	-
Permits & Fees	-	-	-	-
Sales & Services	41,476,189	41,622,530	41,114,207	45,330,938
Interfund Transfers	-	-	-	-
Bond Proceeds	-	-	-	-
Investment Earnings	-	-	-	-
Forfeitures	-	-	-	-
Appropriated Fund Balance	-	-	4,108,309	2,911,227
<b>Total</b>	<b>41,476,189</b>	<b>41,622,530</b>	<b>45,222,516</b>	<b>48,242,165</b>
<b>Grand Total</b>	<b>561,550,683</b>	<b>589,249,728</b>	<b>635,467,504</b>	<b>624,058,019</b>

## RECOMMENDED BUDGET SUMMARY ALL FUNDS - EXPENDITURES

Service Area Department	FY2023 Actuals	FY2024 Actuals	FY2025 Amended	FY2026 Budget
<b>General Government</b>				
Budget	691,685	799,331	816,315	844,356
Community Engagement	655,505	651,589	707,971	695,971
PR & Communications	1,181,527	1,801,236	1,890,519	1,926,653
County Manager	1,228,068	1,348,795	1,695,911	1,878,680
Equity & Human Rights Office	264,416	483,015	472,179	519,614
Elections	2,410,812	3,568,720	2,947,541	2,910,055
Finance	2,787,786	2,802,556	2,992,948	3,152,349
Fleet Services	3,127,482	4,354,702	6,121,252	2,474,196
General Services	10,443,129	11,174,763	11,562,973	12,206,600
Parking Services	735,157	814,975	839,907	986,203
Governing Body	1,025,321	1,049,669	1,023,876	1,004,847
Human Resources	2,235,534	2,658,227	2,780,648	3,008,750
Information Technology	20,748,534	17,333,322	20,242,820	20,852,623
Intergovernmental Relations	-	-	-	-
Internal Audit	396,408	69,718	466,705	450,929
Legal and Risk	1,113,603	1,278,078	1,369,162	1,392,583
Register of Deeds	5,521,214	5,424,845	2,049,733	2,116,886
Strategic Partnership Grants	2,025,487	2,153,455	2,197,949	1,232,472
Strategy and Innovation	1,378,307	1,469,382	1,501,780	1,565,149
Sustainability	686,759	607,097	503,308	530,154
Tax Assessment	3,748,335	4,175,639	4,578,452	4,652,573
Tax Collections	2,081,385	2,187,503	2,297,704	2,119,988
Nondepartmental	371,875	397,638	5,890,145	(214,890)
Reappraisal Reserve Fund	743,697	473,661	591,550	703,280
Register of Deeds Automation Fund	304,518	99,702	153,000	135,000
Register of Deeds Trust Fund	269,653	257,331	320,000	292,000
Internal Service Fund	39,700,328	43,567,913	45,222,516	48,242,165
<b>Public Safety</b>				
Emergency Services	19,481,763	23,875,224	26,677,686	27,632,230
Public Safety Training Center	631,956	1,212,977	1,466,290	1,098,925
911 Operations	6,269,380	8,454,782	8,925,500	8,370,537
Identification Bureau	2,026,058	2,078,013	2,107,198	2,112,203
Family Justice Center	482,778	895,865	1,170,913	1,154,407
Juvenile Crime Prevention Council	620,188	-	-	-
Justice Resource Support	2,576,108	2,810,964	2,970,482	3,093,519
Pre-trial Release	1,387,983	1,317,432	1,550,126	1,639,055
Public Safety Interoperability Partnership	1,336,627	1,455,847	1,484,791	1,536,647
Detention Center	21,541,854	23,442,646	23,142,862	24,619,180
Sheriff's Office	22,986,330	24,862,372	26,192,543	27,950,793
Nondepartmental	719,204	747,901	316,256	(109,536)
Special Taxing Districts Fund (Fire)	43,765,991	46,730,398	51,098,257	52,335,716
Emergency Telephone System Fund	516,452	926,229	1,736,815	728,900
Sheriff Forfeitures Fund	136,935	108,326	208,000	40,280
Inmate Commissary Fund	328,539	465,856	453,411	450,000
<b>Human Services</b>				
Animal Services	1,520,251	1,995,489	1,700,240	1,780,931
Behavioral Health	600,000	600,000	600,000	600,000
Direct Assistance	7,547,456	8,637,699	9,121,563	8,528,748
Division of Social Services	54,555,798	57,198,736	61,087,506	61,914,053
Public Health	24,147,740	24,760,948	24,066,303	24,475,707
Veterans Service	404,930	422,555	449,431	484,124
Nondepartmental	721,040	662,233	332,133	(503,664)
Transportation Fund	3,914,749	4,649,406	8,677,457	5,722,612
Representative Payee Fund	439,611	618,123	700,000	900,000
Opioid Settlement Fund	352,612	2,350,849	3,314,860	3,218,194

## RECOMMENDED BUDGET SUMMARY ALL FUNDS - EXPENDITURES (CONTINUED)

Service Area				
Department	FY2023 Actuals	FY2024 Actuals	FY2025 Amended	FY2026 Budget
<b>Economic &amp; Physical Development</b>				
Economic Development	749,088	1,035,429	745,000	1,745,000
Permits & Inspections	2,671,393	2,970,719	3,183,234	3,273,504
Planning	2,605,442	3,462,596	4,014,527	4,323,363
Agriculture and Land Resources	789,100	996,452	1,036,022	1,011,505
Cooperative Extension	451,277	462,608	562,004	582,444
Nondepartmental	60,020	124,767	1,621,151	(90,015)
Occupancy Tax Fund	36,448,237	35,972,902	40,000,000	40,000,000
Woodfin PDF Fund	742,834	784,198	794,058	818,468
Solid Waste Fund	13,561,948	15,811,309	18,535,710	16,237,293
<b>Cultural &amp; Recreational</b>	-	-	-	-
Library	6,891,591	8,031,395	9,041,717	9,676,014
Recreation Services	2,098,107	2,493,935	2,336,563	2,656,137
Nondepartmental	71,537	73,947	(55,191)	(89,412)
<b>Education</b>				
AB Tech	7,728,142	8,114,549	8,700,207	8,396,570
Asheville City Schools	15,254,804	17,704,730	17,245,850	17,337,468
Buncombe County Schools	81,909,553	95,569,294	95,324,969	95,831,383
Education Support	514,000	566,553	580,134	239,000
Pre-K	3,632,207	-	-	-
Nondepartmental	-	-	182,856	-
Special Taxing Districts (School Suppl.)	15,857,236	16,324,209	17,250,000	17,250,000
School Fines and Forfeitures Fund	1,040,433	1,402,342	2,000,000	2,000,000
General Fund Interfund Transfers	16,093,543	13,715,693	9,924,232	9,073,617
General Fund Debt Service	21,543,084	22,328,863	21,656,974	18,332,933
<b>Total</b>	<b>555,602,432</b>	<b>600,230,225</b>	<b>635,467,504</b>	<b>624,058,019</b>

Note: Nondepartmental budgets presented above include appropriations for the Other Post Employment Benefit (OPEB) Trust Fund contribution, which are approved at the functional level, and functional budget tools like Contra-Expenses to account for lapsed salary. Actual/estimated OPEB contributions are accounted for in each department per auditor guidance.



# Personnel Summary

## General Fund Summary - Positions by Service Area

Service Area	Prior Year	Current Year	Budget Year	Percent Change
General Government	294	300	300	0%
Public Safety	732	745	744	0%
Human Services	588	599	599	0%
Economic & Physical Development	62	64	64	0%
Culture & Recreation	116	111	111	0%
<b>Total General Fund</b>	<b>1,792</b>	<b>1,819</b>	<b>1,818</b>	<b>0%</b>

## Summary of Budgeted Positions by Fund

Fund	Prior Year	Current Year	Budget Year	Percent Change
General Fund	1,792	1,819	1,818	0%
Enterprise Funds	42	45	45	0%
Internal Service Fund	5	5	5	0%
Grant Projects Funds	58	48	39	-19%
<b>Total All Funds</b>	<b>1,897</b>	<b>1,917</b>	<b>1,907</b>	<b>-0.5%</b>

\*Current Year count refers to beginning FY2025 count.

### ➤ General Fund

For FY2026, no new positions will be added. Two (2) will be reclassified. A temporary position was incorrectly included in last year's count, which results in one fewer positions in FY2026.

### ➤ Enterprise Fund

For FY2026, no new positions will be added to the Solid Waste Fund.

### ➤ Grant Projects Funds

For FY2026, eight (8) grant positions were closed mid-year, and two (2) were added mid-year. A position was closed in the Opioid Settlement Fund. And two (2) positions were closed mid-year in the Bond Projects Fund.





Rendering by Stewart-Cooper-Newell Architects, P.A.

# Capital Improvement Program

A capital project is defined as construction, renovation or demolition project, or acquisition of land or other assets, valued in excess of \$100,000, and with a useful life of at least five years. This includes significant capital maintenance projects and information technology projects. Improvements to or expansions of existing assets must increase appraised value or add to life expectancy to qualify as a capital project.

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

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

Project requests were evaluated and assessed by the Capital Review Team through criteria developed based on Government Finance Officers Association (GFOA) best practices, a review of existing capital project scoring criteria by other jurisdictions, and staff feedback. Eighteen project requests were presented by County departments and after use of criteria and applying budget constraints, six projects were recommended by the Team. Five of these projects will be debt-financed and one will be funded by federal FEMA reimbursement dollars. The Solid Waste Enterprise Fund will fund three capital projects, two via debt-financing and one via pay-go funding.

# Buncombe County FY26-32 Capital Improvement Plan

Department/Project	FY26 Recommended	FY27 Planned	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	FY32 Planned	Future Planned	Funding Source
<b>911</b>									
FY26 911 Center - Design/Assessment		\$1,700,000	\$17,000,000						TBD
<b>Economic Development/Intergovernmental Affairs</b>									
FY26 Ferry Road Transportation Infrastructure		\$8,800,000							TBD
<b>Elections</b>									
Voting System Replacement			\$781,350						TBD
<b>Emergency Services</b>									
FY26 EMS Regional Base 2 - Construction		\$13,444,500							Debt
Shelter Resiliency Generator Project		\$970,000	\$59,000	\$1,032,000					Debt
Ambulances	\$1,225,560	\$683,164	\$682,179	\$1,239,946	\$1,136,415	\$3,381,870	\$2,894,872		Debt
FY27 EMS Local Base - Construction		\$11,099,000							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
<b>General Services</b>									
Comprehensive Facility Assessment Reno. & Repair		\$3,275,417	\$14,733,100		\$3,180,588	\$6,286,202		\$43,043,163	Debt
Animal Shelter Renovation & Repair	\$438,397								Debt
Library Facility Assessment Renovation & Repair		\$1,356,469	\$836,598	\$760,545	\$21,098,560	\$6,564,727	\$1,534,704	\$55,978,428	Debt
FY26 Courthouse Elevators Upgrade	\$1,103,460								Debt
FY26 Radio Tower Roads Repair	\$2,363,600								FEMA
Community Center Assessment Repair		\$10,196,068	\$111,500	\$575,368					TBD
FY27 94 Coxe Ave. Structural Repairs		\$406,500							Debt
FY27 New Parks and Recreation Facility - Construction		\$2,018,973							Debt
FY27 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
<b>Governing Body</b>									
I-26 Infrastructure Project - Multimodal Design Elements								\$1,000,000	TBD
<b>Health and Human Services</b>									
FY27 40 Coxe ADA Main Floor Bathroom Upgrade		\$188,711							Pay-Go
FY27 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
<b>Planning</b>									
FY27 26-46 Valley St. Affordable Housing Loan		\$8,056,000							TBD

# Buncombe County FY26-32 Capital Improvement Plan

Department/Project	FY26 Recommended	FY27 Planned	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	FY32 Planned	Future Planned	Funding Source
<b>Recreation Services</b>									
Enka Recreation Destination - Phase II		\$1,097,173	\$1,097,173	\$1,097,173					Pay-Go
FY26 Lake Julian Bathroom Replacement - Fisherman's Trail	\$693,796								Debt
FY26 Glen Bridge River Park Boat Launch Replacement		\$136,365							TBD
FY26 Lake Julian Boat Ramp Replacement & Fishing Dock		\$307,643							TBD
FY27 North Buncombe Concession/Restroom Replacement		\$693,796							TBD
FY27 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
<b>Sheriff's Office</b>									
Detention Center Facility Assessment Renovation & Repair	\$560,170	\$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
<b>Sustainability</b>									
FY27 Electric Vehicle Charging Infrastructure		\$423,000							Debt
FY27 Energy Storage Systems for County Facilities		\$209,000							TBD
<b>TOTAL</b>	<b>\$6,384,983</b>	<b>\$120,179,159</b>	<b>\$99,676,538</b>	<b>\$31,571,105</b>	<b>\$92,863,411</b>	<b>\$16,361,969</b>	<b>\$4,429,576</b>	<b>\$156,976,749</b>	
<b>Subtotal - Pay-Go</b>	<b>\$0</b>	<b>\$2,054,113</b>	<b>\$1,336,436</b>	<b>\$1,097,173</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Subtotal - Debt</b>	<b>\$4,021,383</b>	<b>\$79,259,365</b>	<b>\$74,968,746</b>	<b>\$22,247,717</b>	<b>\$91,863,411</b>	<b>\$16,361,969</b>	<b>\$4,429,576</b>	<b>\$155,047,099</b>	
<b>Subtotal - Other/TBD</b>	<b>\$2,363,600</b>	<b>\$38,865,681</b>	<b>\$23,371,356</b>	<b>\$8,226,215</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,929,650</b>	

# Solid Waste Enterprise Fund FY26-32 Capital Improvement Plan

Project Name	Category	FY26 Recommended	FY27 Planned	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	FY32 Planned	Future FY Planned	Funding Source
Landfill Engineering Cell 7 MSW/C&D Landfill Expansion	Construction	\$2,817,814	\$2,817,103	\$2,817,194						Debt
New Compactor	Equipment	\$395,344	\$395,344	\$395,344	\$395,344	\$395,344				Debt
FY26 John Deere 750 Dozer	Equipment	\$423,000								Pay-Go
FY26 Landfill Phase 8 C&D (\$2.7M)	Construction		\$606,493	\$606,493	\$606,493	\$606,493	\$606,493			Debt
Transfer Station Convenience Site Expansion	Planning/Engineering/Design		\$150,000							Pay-Go
Landfill Gas to Energy Engine Longblock Rebuild	Equipment		\$120,000	\$116,000	\$112,000	\$108,000	\$104,000			Debt
Tipping Floor Repairs	Equipment		\$125,000							Pay-Go
Outbound Scale Replacement	Equipment		\$104,000							Pay-Go
New Walking Floor Trailers (2 @ \$100K)	Equipment						\$200,000	\$200,000		Pay-Go
Paving Overlay	Planning/Engineering/Design			\$250,000						Pay-Go
Landfill Gas Collection System Expansion/Improvement	Construction		\$1,200,000							TBD
Landfill Cell 8 MSW	Construction			\$2,289,143	\$2,289,143	\$2,289,143	\$2,289,143	\$2,289,143	\$2,289,143	Debt
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
<b>Solid Waste Capital Projects TOTAL</b>		<b>\$3,636,158</b>	<b>\$5,517,940</b>	<b>\$6,474,174</b>	<b>\$3,402,980</b>	<b>\$3,748,980</b>	<b>\$3,871,113</b>	<b>\$2,489,143</b>	<b>\$2,289,143</b>	
<b>Subtotal - Pay-Go</b>		<b>\$423,000</b>	<b>\$379,000</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$350,000</b>	<b>\$871,477</b>	<b>\$200,000</b>	<b>\$0</b>	
<b>Subtotal - Debt</b>		<b>\$3,213,158</b>	<b>\$3,938,940</b>	<b>\$6,224,174</b>	<b>\$3,402,980</b>	<b>\$3,398,980</b>	<b>\$2,999,636</b>	<b>\$2,289,143</b>	<b>\$2,289,143</b>	
<b>Subtotal - Other/TBD</b>		<b>\$0</b>	<b>\$1,200,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	



# **Appendix A**

## FY2026 Grant Authorizations

Isaac Coleman Economic Community Investments Grants

Home and Community Care Block Grants

Juvenile Crime Prevention Council Funding



**Buncombe County Isaac Coleman Economic Community Investment Grants**  
**FY2026 Grant Authorizations**  
**Final Year of 3-Year Award Period**

Organization Name	Project Name	FY2025 Funding	FY2026 Proposed 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
		<b>TOTAL:</b>	<b>\$ 500,000</b>

**Home and Community Care Block Grant Funding  
FY2026 Final Authorizations**

Organization Name	Programs	FY2025 Award	FY2026 Requested	FY2026 Recommended Funding
Mountain Mobility	Transportation	\$ 500,000	\$ 500,000	\$ 500,000
MountainCare (Transportation - HCCBG)	Transportation HCCBG	\$ 61,800	\$ 120,000	\$ 66,000
Buncombe County Government	In Home Aide	\$ 237,459	\$ 500,000	\$ 319,000
Jewish Family Services of WNC - Elder Club	Respite	\$ 13,111	\$ 20,000	\$ 10,000
Jewish Family Services of WNC-Healing Solutions Counseling	Counseling	\$ 13,981	\$ 25,000	\$ 15,000
Land of Sky Regional Council, Area Agency on Aging	Community Health Workers	\$ 42,989	\$ 96,872	\$ 40,000
Land of Sky Regional Council, Area Agency on Aging	Senior Companion Program	\$ 19,667	\$ 87,408	\$ 20,000
Meals on Wheels of Asheville & Buncombe County, Inc.	Home Delivered Meals	\$ 187,474	\$ 194,795	\$ 175,000
Mountain Housing Opportunities, Inc.	Home Repair	\$ 64,939	\$ 100,000	\$ 50,000
MountainCare (Day Care)	Day Care	\$ 75,232	\$ 100,000	\$ 75,000
MountainCare (Day Health)	Day Health	\$ 113,137	\$ 160,000	\$ 115,000
Pisgah Legal Services	Legal Services	\$ 57,703	\$ 75,000	\$ 15,000
The Council on Aging of Buncombe County, Inc.	Information & Options	\$ 112,931	\$ 198,123	\$ 100,000
The Council on Aging of Buncombe County, Inc.	Congregate Dining	\$ 184,299	\$ 256,528	\$ 200,000
NOT RECOMMENDED FOR FUNDING				
Mobility Matters Foundation		\$ -	\$ 1,280	\$ -
Center for Conscious Living and Dying		\$ -	\$ 277,102	\$ -

**Buncombe County Juvenile Crime Prevention Council  
FY2026 JCPC Funding Authorizations**

Organization Name	Project Name	FY2026 Funding Request	FY2026 Proposed Funding
Buncombe County Justice Services	JCPC Administrative Funds	\$ 15,500	\$ 15,500
Buncombe Alternatives	Teen Court	\$ 101,100	\$ 101,100
Buncombe Alternatives	Earn and Learn	\$ 200,000	\$ 200,000
Aspire - Buncombe	Kids at Work! & The Connection	\$ 117,716	\$ 117,716
PIVOTPoint WNC	PIVOTPoint WNC Prevention / Diversion Interpersonal Skill Building	\$ 125,944	\$ 131,374
Umoja & UNETE Restorative Practices Program	Umoja & UNETE Restorative Practices Program	\$ 73,357	\$ 78,787
<b>Total Buncombe County JCPC Allocation: \$644,477</b>			
<i>*FY26 Requests came in under by \$10,860. JCPC Allocations Committee voted to split the remaining amount between PIVOTPoint WNC and Umoja &amp; UNETE (each program receiving an additional \$5430)</i>		<b>TOTAL:</b>	<b>\$ 644,477</b>



# **Appendix B**

## FY2026 Special District Tax Rates



District	FY2025 Tax Rate	FY2026 Request	FY2026 Recommended
Asheville Special	8.36	8.36	8.36
Asheville Suburban	8.97	8.97	8.97
Barnardsville	22.00	22.00	22.00
Broad River	16.00	16.00	16.00
East Buncombe	10.69	10.69	10.69
Enka-Candler	12.00	13.50	13.50
Fairview	16.00	16.00	16.00
French Broad	22.20	22.70	22.70
Garren Creek	13.84	13.84	13.84
Jupiter	12.75	12.75	12.75
Leicester	14.03	14.03	14.03
North Buncombe	12.27	12.27	12.27
Reems Creek	15.07	15.07	15.07
Reynolds	11.24	13.11	13.11
Riceville	16.60	16.60	16.60
Skyland	9.80	9.80	9.80
Swannanoa	14.00	15.00	15.00
Upper Hominy	19.00	20.60	20.60
West Buncombe	13.50	15.00	15.00
Woodfin	10.59	10.59	10.59
Asheville City Schools	10.62	12.00	10.62

# **Appendix C**

## Glossary & Acronyms



# Glossary

## ACCOUNTABILITY

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

## ACCRUAL

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

## ACCRUAL BASIS OF ACCOUNTING

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

## ADOPTED BUDGET

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

## AD VALOREM TAXES

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

## AGENCY FUNDS

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

## ALLOCATE

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

## AMORTIZATION SCHEDULE

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

## ANNUAL BUDGET

A budget covering a single fiscal year.

## APPROPRIATED FUND BALANCE

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

## APPROPRIATION

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



## ASSETS

Property owned by the County that has monetary value.

## ASSESSED VALUE

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

## ASSESSMENT

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

## BALANCED BUDGET

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

## BASIS OF ACCOUNTING

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

## BENCHMARKING

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

## BIENNIAL BUDGET

A budget applicable to a two-year budget.

## BOND

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

## BONDED DEBT

The portion of indebtedness represented by outstanding bonds.

## BUDGET

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

## BUDGET DOCUMENT

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

## BUDGET MESSAGE

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

### BUDGET ORDINANCE

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

### BUDGET YEAR

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

### BUDGETARY CONTROL

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

### 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

Centralized 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 on-going revenues and expenditures that “roll” from one year to the next. These funds do not require annual adoption by the Commissioners.

#### PROPRIETARY FUND

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

#### PRIOR PERIOD ADJUSTMENT

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

#### RECOMMENDED BUDGET

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

#### REQUIRED EXPENDITURES

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

#### RESERVED FUND BALANCE

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

## REVENUE

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

## SERVICE DISTRICTS

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

## SPECIAL ASSESSMENTS

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

## SPECIAL OBLIGATION BONDS

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

## SPECIAL REVENUE FUND

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

## STRATEGIC PLAN

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

## SURPLUS

Revenues exceeded expenditures.

## TAX LEVY

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

## TAX RATE

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

## TRANSFERS (IN/OUT)

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

## UNDESIGNATED FUND BALANCE

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

## UNRESTRICTED FUND BALANCE

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

# Acronyms

AB - Asheville-Buncombe

ABTCC - Asheville-Buncombe Technical Community College

ACFR - Annual Comprehensive Financial Report

ACS - Asheville City Schools

ADA - Americans with Disabilities Act

ADM - Average Daily Membership

AFV - Alternate Fuel Vehicles

AHS - Asheville High School

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

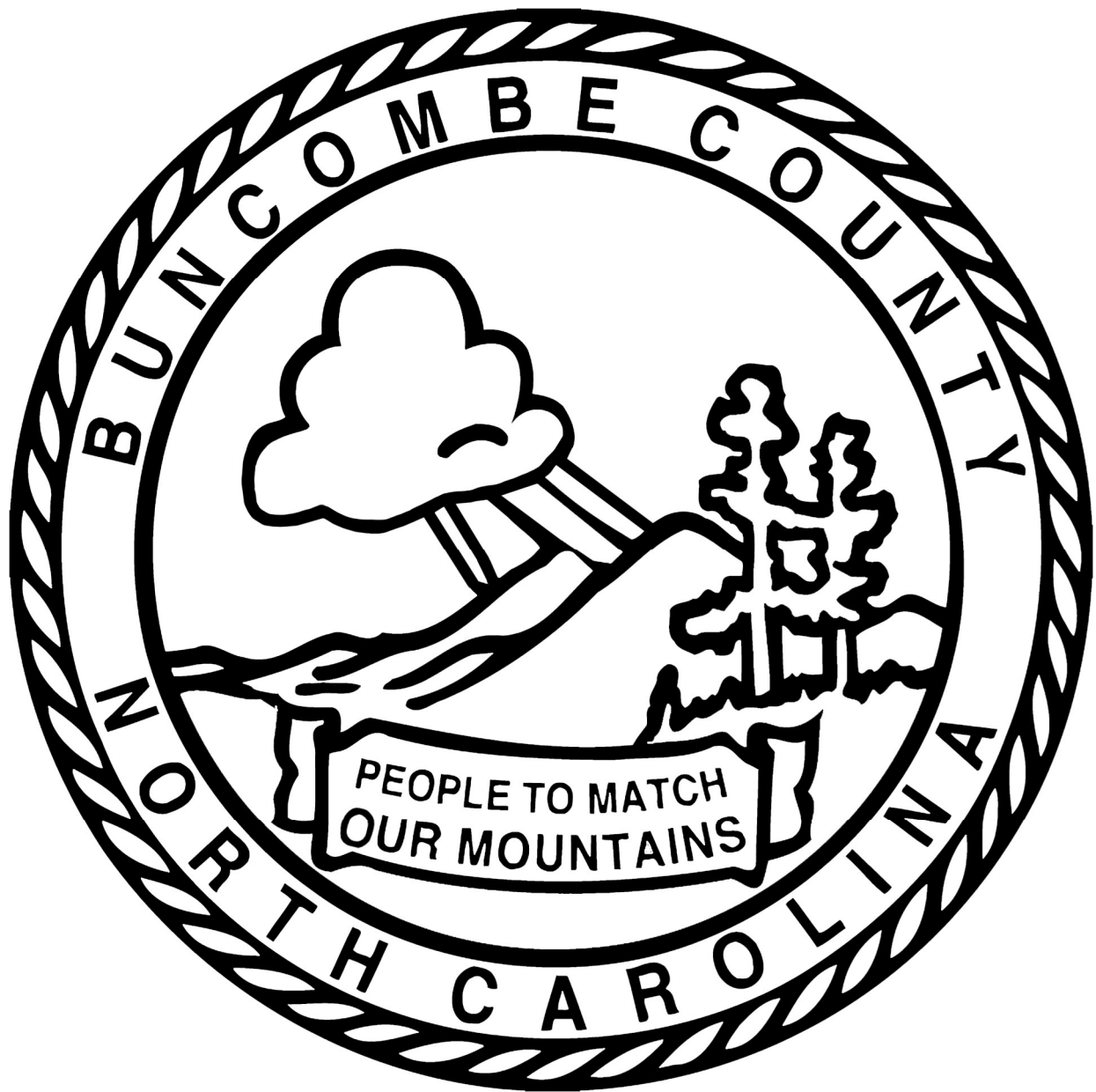
DVP - Delivery vs. Payment

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  
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





[www.buncombecounty.org](http://www.buncombecounty.org)