

**BUNCOMBE COUNTY
BUDGET ORDINANCE
FISCAL YEAR 2025 – 2026**

BE IT ORDAINED by the Board of County Commissioners of Buncombe County, North Carolina this the 3rd day of June, 2025:

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, 2025 and ending June 30, 2026:

APPROPRIATION

General Government	\$ 65,963,815
Public Safety	98,350,058
Human Services	96,617,665
Economic & Physical Development	10,785,317
Culture & Recreation	12,168,792
Education	121,804,421
Debt Service	18,332,933
Other Financing Sources and Uses	9,073,617
Total Appropriation	\$ 433,096,618

REVENUE

Ad Valorem Taxes	\$ 287,234,357
Sales Tax	45,534,597
Other Taxes and Licenses	6,190,900
Intergovernmental	49,592,608
Permits and Fees	7,205,917
Sales and Services	23,947,318
Other	8,299,659
Transfers from Other Funds	5,084,162
Appropriated Fund Balance	7,100
Total Appropriation	\$ 433,096,618

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, 2025 and ending June 30, 2026. 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, 2025 and ending June 30, 2026:

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>\$ 728,900</u>	
Intergovernmental		\$ 445,230
Appropriated Fund Balance		283,670
		<u>\$ 728,900</u>
<i>ROD Automation Special Revenue Fund:</i>		
General Government	<u>\$ 135,000</u>	
Permits & Fees		\$ 130,000
Other		5,000
		<u>\$ 135,000</u>
<i>ROD Trust Fund:</i>		
General Government	<u>\$ 292,000</u>	
Permits & Fees		<u>\$ 292,000</u>
<i>Tax Reappraisal Fund:</i>		
General Government	<u>\$ 703,280</u>	
Transfers from Other Funds		\$ 422,000
Appropriated Fund Balance		281,280
		<u>\$ 703,280</u>
<i>Mountain Mobility Special Revenue Fund:</i>		
Human Services	<u>\$ 5,722,612</u>	
Intergovernmental		\$ 4,164,919
Other		14,000
Transfers from Other Funds		1,096,926
Appropriated Fund Balance		446,767
		<u>\$ 5,722,612</u>
<i>PDF Woodfin Special Revenue Fund:</i>		
Economic & Physical Development	<u>\$ 818,468</u>	
Ad Valorem		<u>\$ 818,468</u>

FUND	APPROPRIATION	REVENUE
<i>Forfeitures Fund:</i>		
Public Safety	<u>\$ 40,280</u>	
Appropriated Fund Balance		<u>\$ 40,280</u>
<i>Opioid Settlement Fund:</i>		
General Government	\$ 122,637	
Public Safety	2,230,904	
Human Services	864,653	
	<u>\$ 3,218,194</u>	
Opioid Settlement Revenue		\$ 2,425,135
Appropriated Fund Balance		793,059
		<u>\$ 3,218,194</u>
<i>School Fines & Forfeitures Fund:</i>		
Education	<u>\$ 2,000,000</u>	
Other		<u>\$ 2,000,000</u>
<i>Representative Payee Fund:</i>		
Human Services	<u>\$ 900,000</u>	
Intergovernmental		<u>\$ 900,000</u>
<i>Solid Waste Enterprise Fund:</i>		
Enterprises – Landfill	<u>\$ 16,584,565</u>	
Other Taxes & Licenses		\$ 780,000
Permits & Fees		13,700
Sales & Services		12,628,107
Other		62,000
Appropriated Fund Balance		3,100,758
		<u>\$ 16,584,565</u>
<i>Inmate Commissary and Welfare Fund:</i>		
Enterprises – Public Safety	<u>\$ 450,000</u>	
Sales & Services		<u>\$ 450,000</u>
<i>Health, Employment, Property & Casualty Insurance Internal Service Fund:</i>		
Enterprises – Health, Employment, Property & Casualty Insurance	<u>\$ 48,242,165</u>	
Sales & Services		\$ 45,330,938
Appropriated Fund Balance		2,911,227
		<u>\$ 48,242,165</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, 2025 and ending June 30, 2026:

FUND	APPROPRIATION	REVENUE
<i>Fire & Service Districts Special Revenue Fund:</i>		
Public Safety	\$ 52,335,716	
Education	17,250,000	
	<u>\$ 69,585,716</u>	
Ad Valorem		\$ 51,353,021
Sales Tax		18,232,695
		<u>\$ 69,585,716</u>

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

The following tax rates are levied, for fiscal year 2025-2026, 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	FY2025 Tax Rate	FY2026 Request	FY2026 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	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

Section 6: ***Tax Levy – County and Asheville Local Tax School District***

A tax rate of 54.66 cents per \$100 of assessed valuation is hereby levied for fiscal year 2025-2026, all of which is levied in the General Fund. This rate is based on an estimated total assessed, taxable property value of \$52.9 billion, and an estimated collection rate of 99.00 percent. Current Year Ad Valorem Tax Revenue is estimated to be \$286,584,357.

The tax rate of 10.62 cents per \$100 of assessed, taxable valuation is hereby levied for fiscal year 2025-2026 for the Asheville Local Tax School District.

Section 7: 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 8: 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 9: The fiscal year 2025-2026 Fee Schedule and Health and Human Services Billing Guide for Buncombe County is hereby approved effective July 1, 2025.

Section 10: The position classification and pay plan listed in Exhibit B are hereby approved effective July 1, 2025. This fiscal year 2025-2026 position classification and pay plan includes two (2) reclassified positions approved in the General Fund.

The authorized headcount by fund beginning July 1, 2025, is presented below:

General Fund	1,818
Enterprise Funds	45
Internal Service Fund	5
Grants/Projects Funds	39
Total All Funds	1,907

Section 11: 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 12: 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 13: In accordance with NCGS 153A-150, the Board of Commissioners adopts a plan to finance the next reappraisal at a cost of \$2,421,888. That amount covers the time between the last reappraisal and the upcoming reappraisal. Funds are appropriated for FY2026 in the Reappraisal Reserve Fund to cover the cost that is estimated to be incurred during FY2026 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 3rd day of June, 2025.

Attest:

Clerk to the Board

Buncombe County Board of Commissioners:

Amanda Edwards, Chair

Approval as to form:

Attorney