

2026

ADOPTED 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
<u>Executive Summary</u>	11
Total County Funds	12
General Fund	13
Where Does the Funding Come From?	13
Where Does the Funding Go?	14
Other Funds	15
Budget Summary All Funds	18
Budget Summary All Funds – Revenues	19
Budget Summary All Funds – Expenses	20
Personnel Summary	22
Capital Improvement Program	23
Appendix A: FY2026 Grant Authorizations	27
Appendix B: FY2026 Special District Rates	31
Appendix C: Glossary & Acronyms	33

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Buncombe County, North Carolina

Adopted 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 residents 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 residents succeed, thrive, and realize their potential.

OUR VALUES

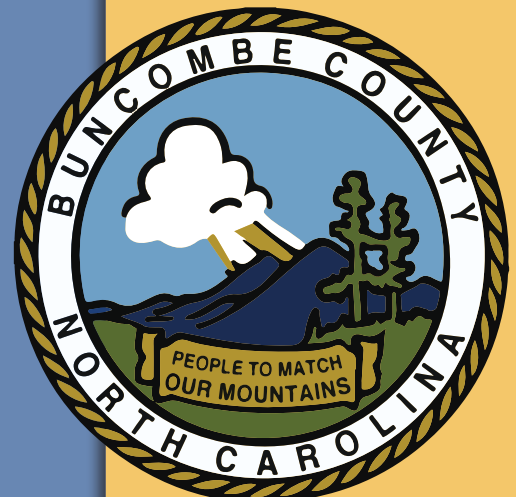
Respect

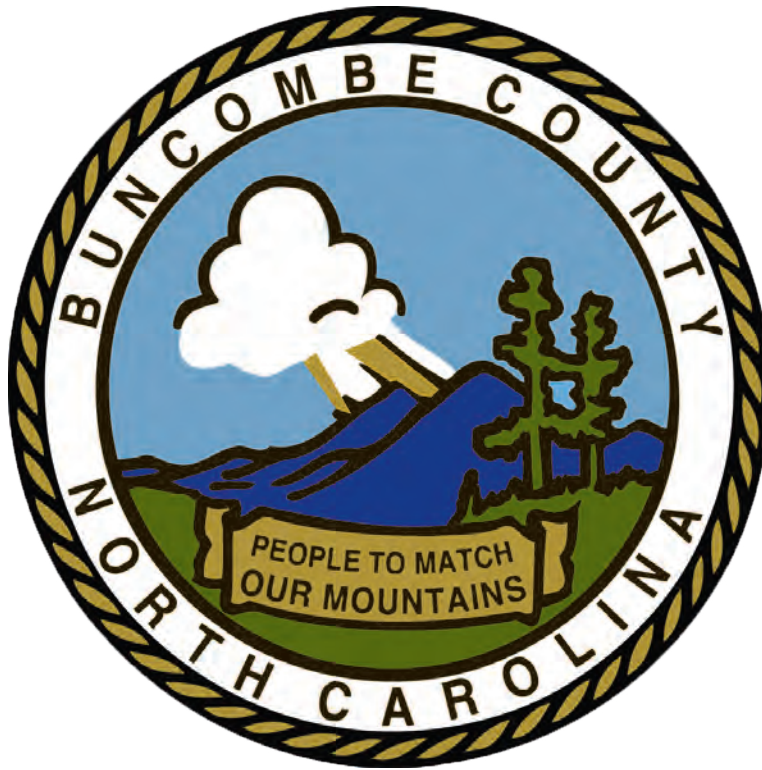
Integrity

Collaboration

Honesty

Equity



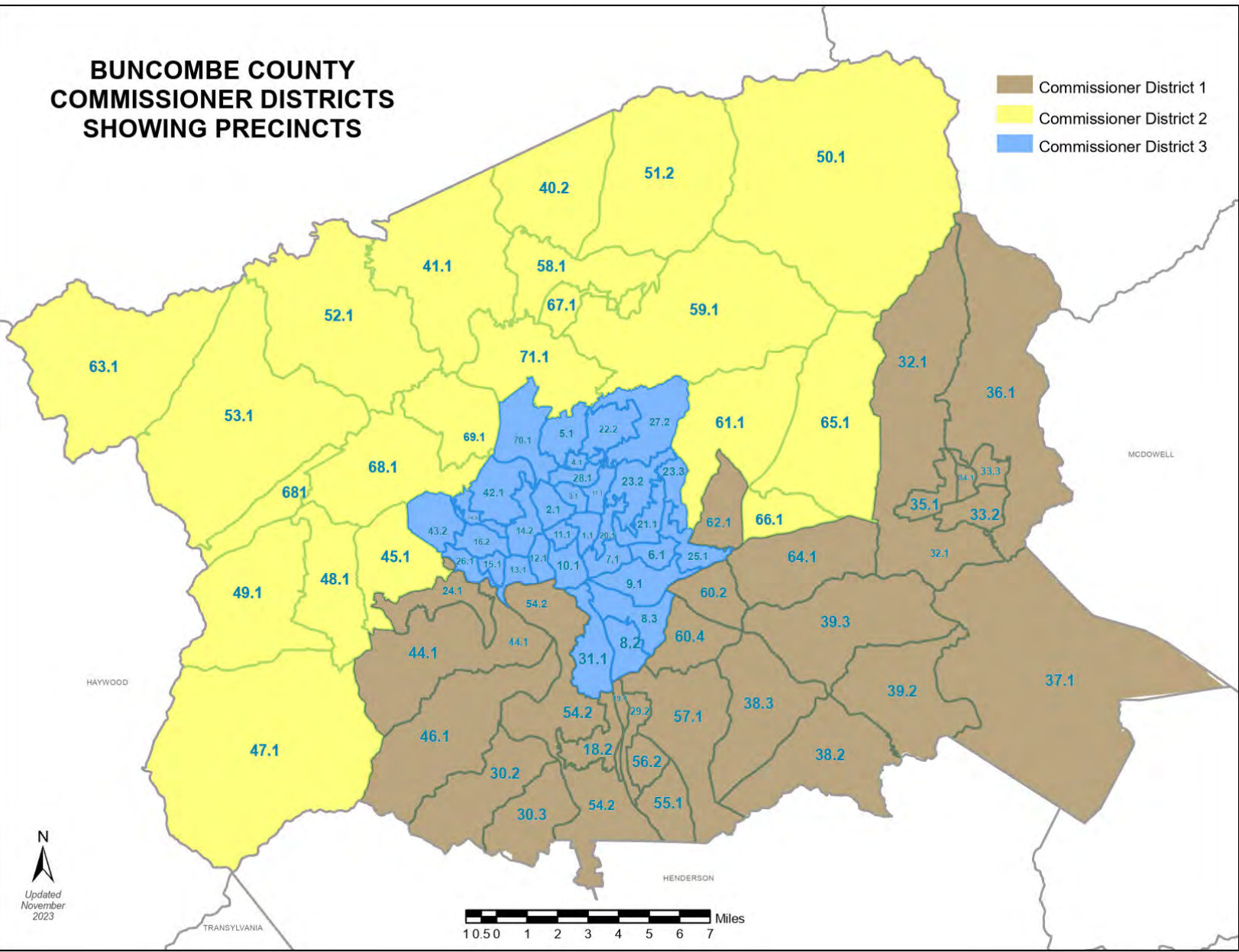


The Buncombe County Seal

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 residents.

Buncombe County

North Carolina



<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 20th century; however, the region was not completely dependent on the service industry. Between 1900 and 1930, the economy of Buncombe County continued to diversify with the arrival of large-scale textile manufacturing firms. Across the County, rural farmers thrived on crops of burley tobacco.

As post-war euphoria subsided across the United States in the 1940s, Buncombe County's economy faced a period of relative stagnation throughout most of the latter half of the 20th century. The service and manufacturing industries continued to be the region's primary source of jobs and revenue. However, manufacturing was on the decline across the country, Buncombe County not excepted. As manufacturing jobs became increasingly scarce, Buncombe County once again turned to the hospitality sector to create economic stability.

Since the 1980s, Buncombe County has continued to attract visitors. More than 10 million people make their way to Buncombe County each year, and tourism remains one of the primary drivers of economic growth. Other industries also continue to make an impact, including agriculture. Buncombe County is home to at least 21 working family farms that have been in business for more than 100 years. As of the 2020 census, Buncombe County is home to more than 269,000 residents and continues to grow.

Buncombe County

Board of Commissioners

CHAIR



Amanda Edwards

DISTRICT 1 2022



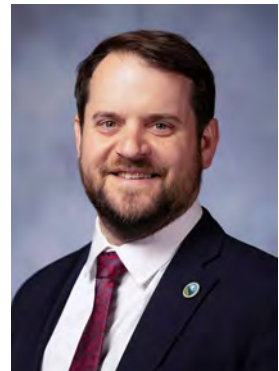
Al Whitesides

DISTRICT 2 2022



Martin Moore,
Vice-Chair

DISTRICT 3 2024



Parker Sloan

DISTRICT 1 2024



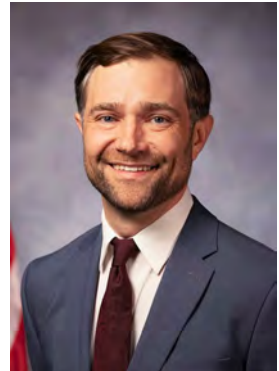
Jennifer Horton

DISTRICT 2 2024



Terri Wells

DISTRICT 3 2024



Drew Ball

County Officials

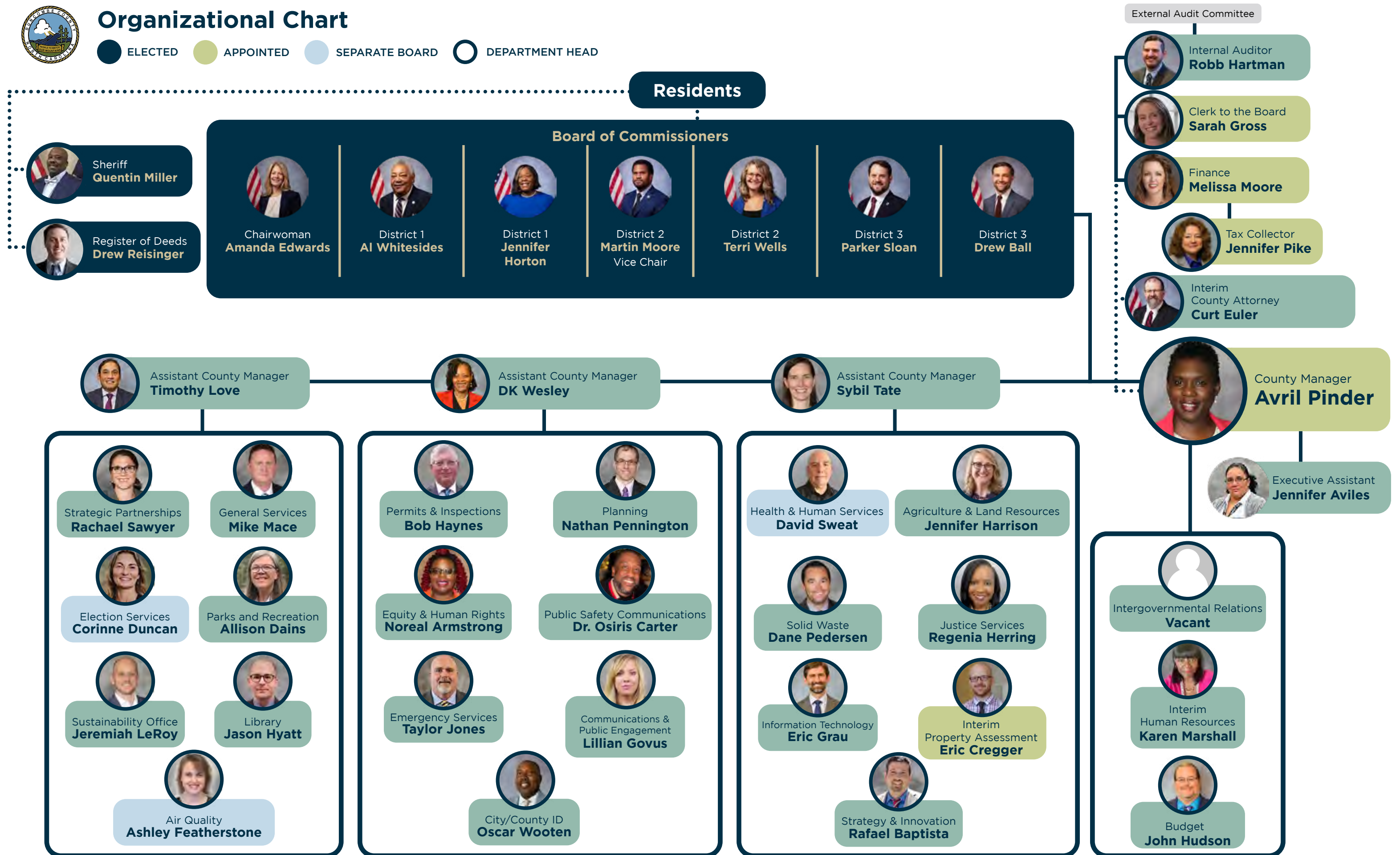
Quentin Miller
Drew Reisinger
Avril M. Pinder, CPA, ICMA-CM
Dakisha Wesley
Sybil Tate
Tim Love
Sarah Scarnecchia
Curt Euler
John E. Hudson
Melissa Moore

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



The seal of North Carolina is a circular emblem. It features a central shield with a plow and a sheaf of wheat. Above the shield is a crest with a star. The words "NORTH CAROLINA" are written in a circle around the shield. Below the shield is a banner that reads "PEOPLE TO MATCH OUR MOUNTAINS".

Executive Summary

Total County Funds

The total adopted operating budget for Buncombe County in fiscal year 2026 is \$622,517,798. The largest fund is the General Fund, which is the County’s main operating fund. The General Fund budget total is \$433,096,618, a decrease of 2.5% 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 adopted expenditures of \$17,034,565. This is a decrease of 14.6% from the FY2025 amended budget.

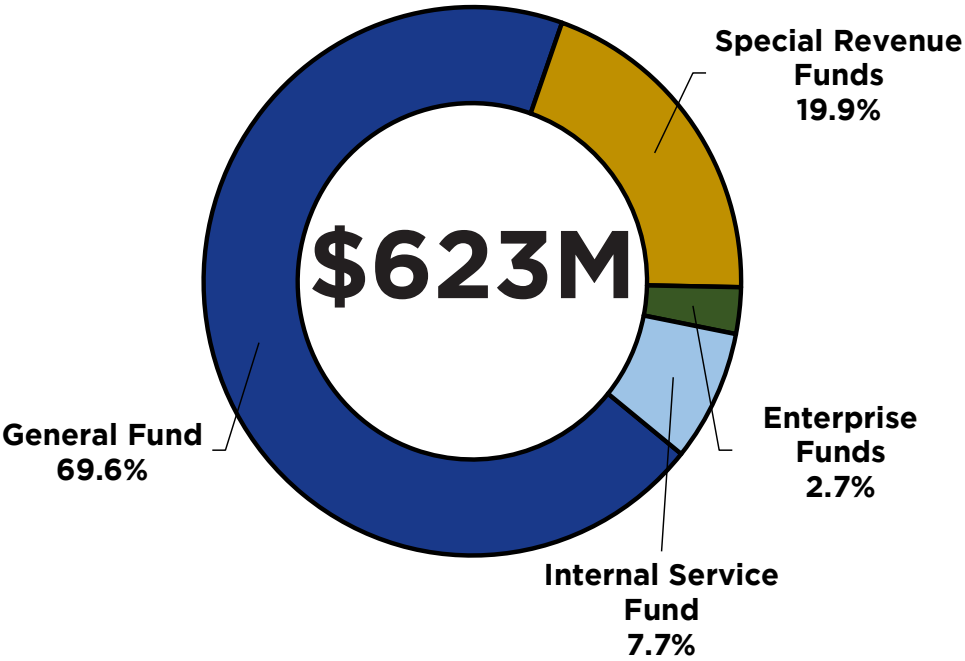
The adopted budget for the Internal Service Fund includes expenditures of \$48,242,165 which is for County commercial liability programs and the operations of its self-insurance, group health, dental, workers’ compensation, unemployment, Local Government Employees Retirement System stabilization, and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

General Fund
\$433,096,618

Special Revenue Funds
\$124,144,450

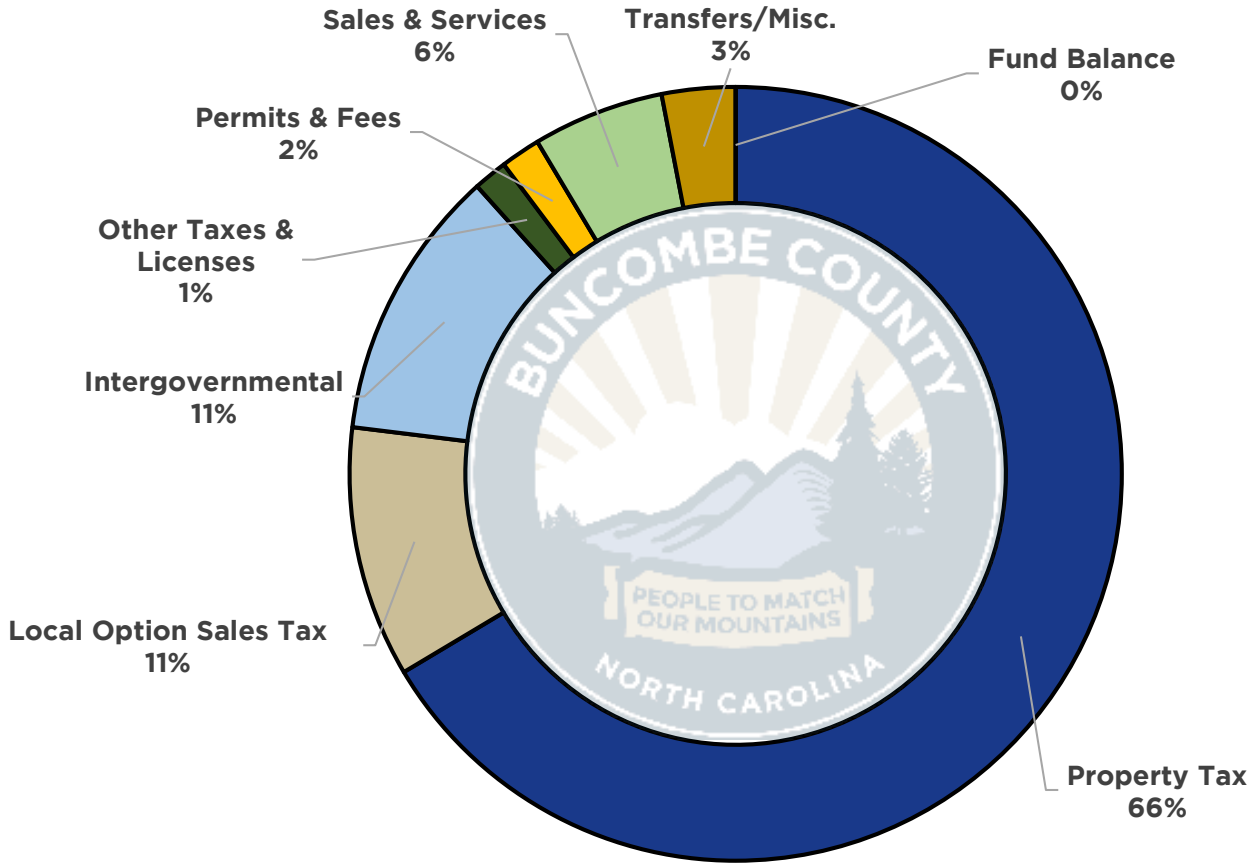
Enterprise Funds
\$17,034,565

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%

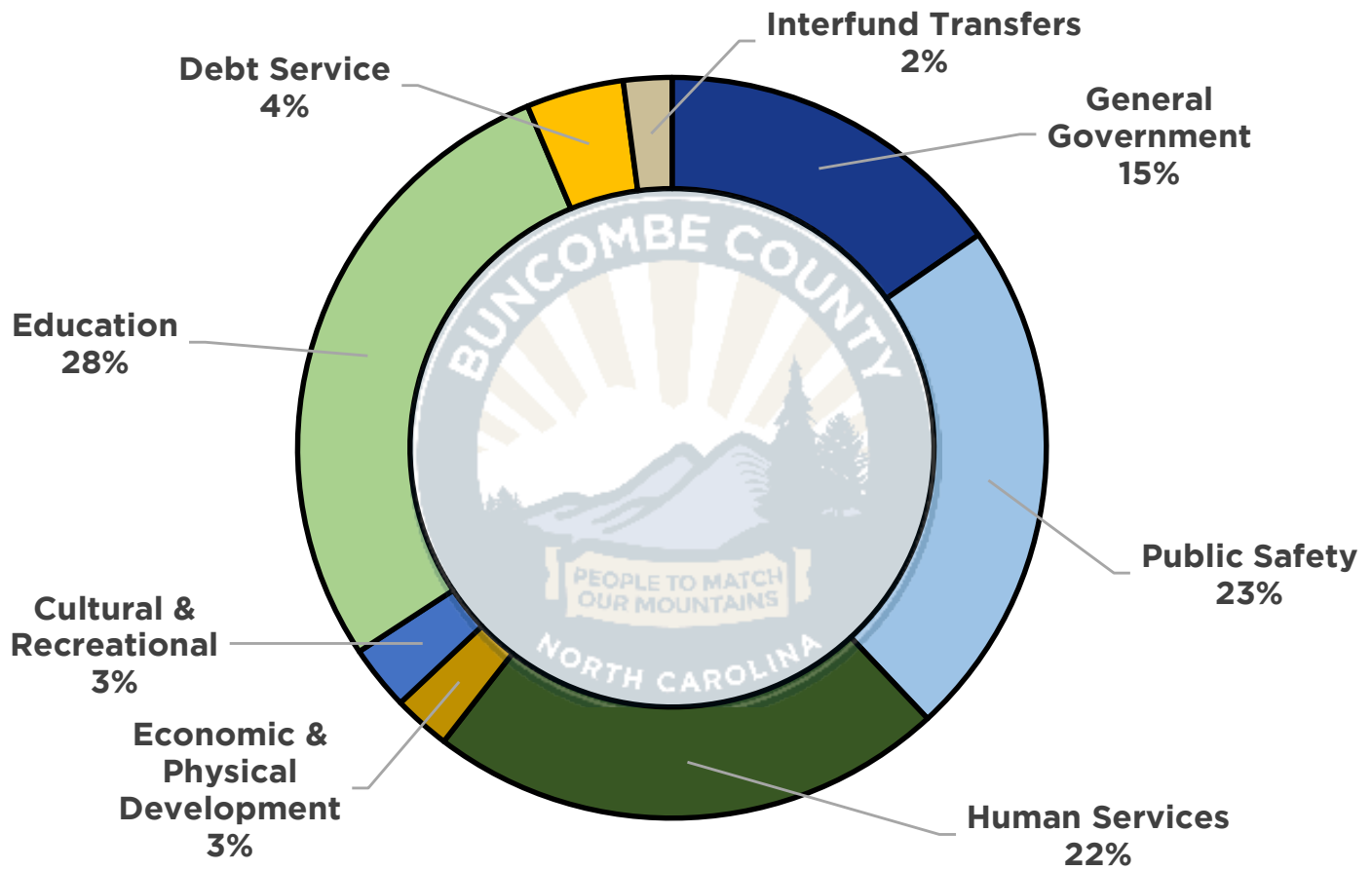
FY2026 Adopted Tax Rate

54.66¢

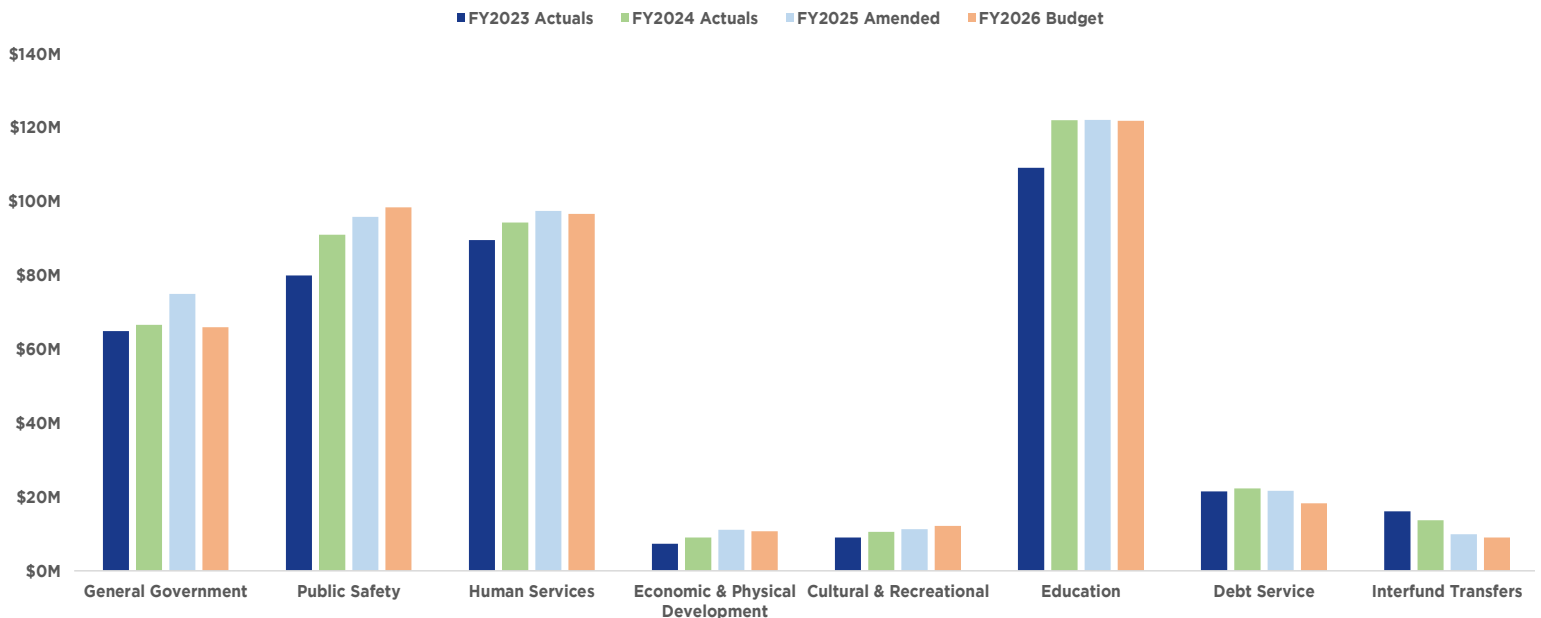
per \$100 of property value

General Fund

Where Does the Funding Go?



Expenditures by Function
FY23 - FY26



Special Revenue Funds

Register of Deeds Automation Fund

\$135,000

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 adopted budget.

Register of Deeds Trust Fund

\$292,000

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

Tax Reappraisal Reserve Fund

\$703,280

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

Occupancy Tax Fund

\$40,000,000

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

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

911 Fund

\$728,900

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

Special Taxing Districts Fund

\$69,585,716

The **Special Taxing Districts Fund** contains Sales Tax revenues, as distributed by the State and passed through Buncombe County, and Ad Valorem or property tax revenues, as set by the Board of Commissioners, for Fire Districts and the Asheville City Schools Supplemental Taxing District. (See also Appendix B).

Transportation Fund

\$5,722,612

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

PDF Woodfin Fund

\$818,468

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

Forfeiture Fund

\$40,280

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

School Fines & Forfeitures Fund

\$2,000,000

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

Representative Payee Fund

\$900,000

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

Opioid Settlement Fund

\$3,218,194

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

Enterprise Funds

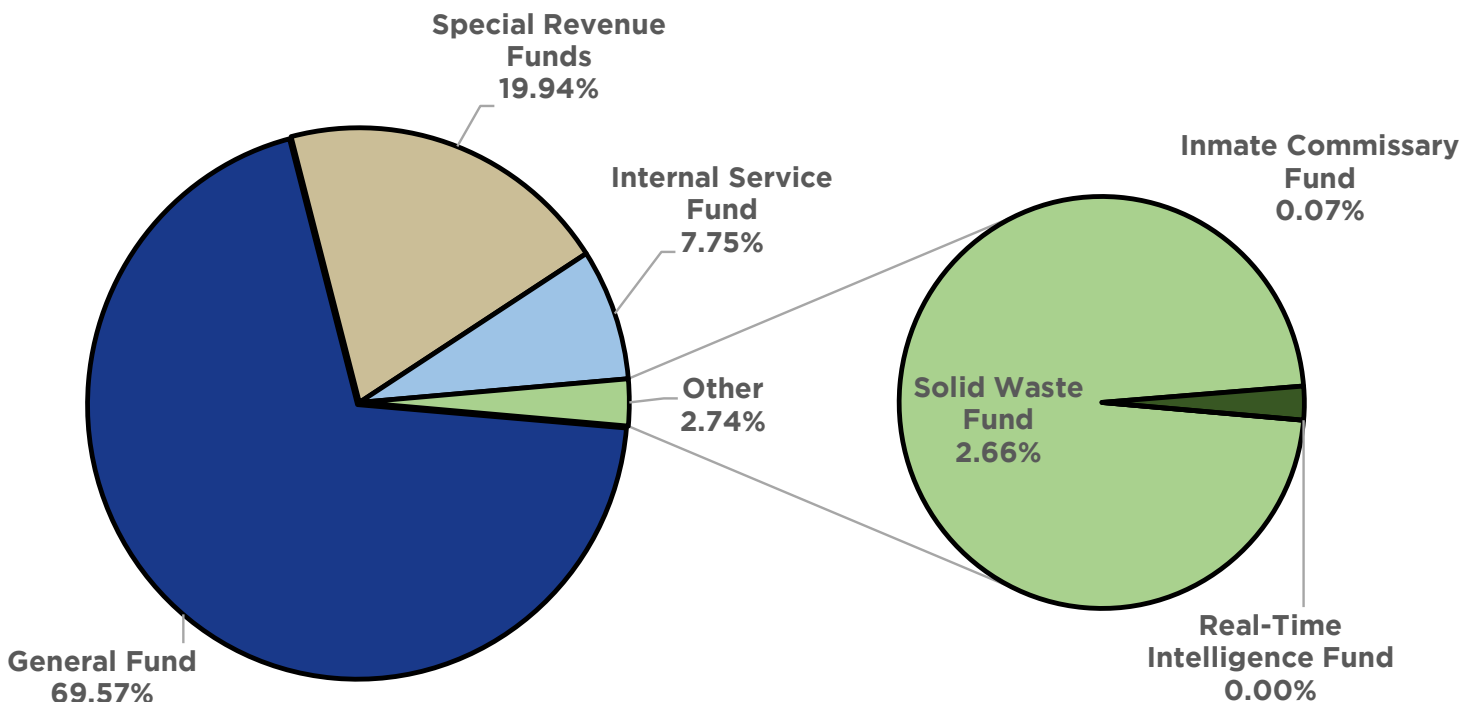
The total adopted budget for the Enterprise Funds is \$17,034,565. This is a 14.6% decrease from the FY2025 amended budget. The two Enterprise Funds, Solid Waste and Inmate Commissary and Welfare, are self-supporting through revenues and fees they collect. The Real-Time Intelligence Fund has been deprecated, 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 adopted 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 adopted budget for Solid Waste is \$16,584,565, a 10.5% 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 adopted 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.

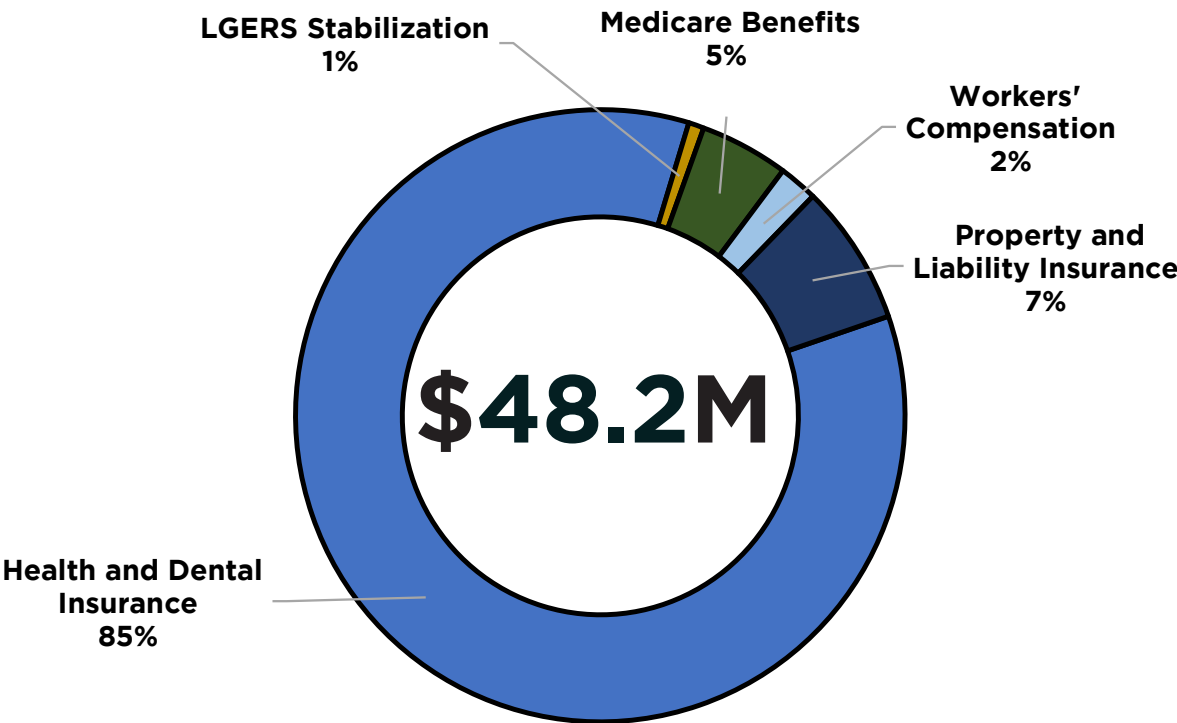
Health & Dental Insurance
\$40,990,721

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
Revenues:				
General Fund	399,971,808	418,280,960	444,274,375	433,096,618
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	16,584,565
Real-Time Intelligence Center Fund	123,646	87,092	210,000	-
Inmate Commissary Fund	298,518	454,380	1,193,871	450,000
Internal Service Fund	41,476,189	41,622,530	48,222,516	48,242,165
Total	561,550,683	589,248,728	639,280,469	622,517,798
Expenditures:				
General Fund	397,366,170	429,535,985	444,274,375	433,096,618
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	16,584,565
Real-Time Intelligence Center Fund	112,598	151,487	210,000	-
Inmate Commissary Fund	328,539	465,856	1,193,871	450,000
Internal Service Fund	39,700,328	43,567,913	48,222,516	48,242,165
Total	555,602,542	600,230,225	639,280,469	622,517,798

ADOPTED BUDGET SUMMARY ALL FUNDS - REVENUES

Summary of County Funds	FY2023 Actuals	FY2024 Actuals	FY2025 Amended	FY2026 Budget
General Fund				
Property Tax	244,033,754	256,768,376	277,961,794	287,234,357
Local Option Sales Tax	44,650,927	45,427,425	46,629,466	45,534,597
Intergovernmental	50,774,356	48,337,259	49,996,346	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
Total	399,971,808	418,281,960	444,274,375	433,096,618
Special Revenue Funds				
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	5,510,149
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	1,845,056
Total	107,662,134	113,927,559	126,843,997	124,144,450
Enterprise Funds				
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	-	-	5,147,549	3,100,758
Total	12,440,552	15,417,678	19,939,581	17,034,565
Internal Service Fund				
Property Tax	-	-	-	-
Local Option Sales Tax	-	-	-	-
Intergovernmental	-	-	-	-
Other Taxes & Licenses	-	-	-	-
Permits & Fees	-	-	-	-
Sales & Services	41,476,189	41,622,530	44,114,207	45,330,938
Interfund Transfers	-	-	-	-
Bond Proceeds	-	-	-	-
Investment Earnings	-	-	-	-
Forfeitures	-	-	-	-
Appropriated Fund Balance	-	-	4,108,309	2,911,227
Total	41,476,189	41,622,530	48,222,516	48,242,165
Grand Total	561,550,683	589,249,728	639,280,469	622,517,798

ADOPTED BUDGET SUMMARY ALL FUNDS - EXPENDITURES

Service Area Department	FY2023 Actuals	FY2024 Actuals	FY2025 Amended	FY2026 Budget
General Government				
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	(557,816)
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	48,222,516	48,242,165
Public Safety				
Emergency Services	19,481,763	23,875,224	26,750,191	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	2,975,787	3,093,519
Pre-trial Release	1,387,983	1,317,432	1,544,821	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	(857,438)
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	1,193,871	450,000
Human Services				
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	8,462,748
Division of Social Services	54,555,798	57,198,736	61,087,506	62,140,848
Public Health	24,147,740	24,760,948	24,066,303	24,314,912
Veterans Service	404,930	422,555	449,431	484,124
Nondepartmental	721,040	662,233	332,133	(1,165,898)
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

ADOPTED BUDGET SUMMARY ALL FUNDS - EXPENDITURES (CONTINUED)

Service Area				
Department	FY2023 Actuals	FY2024 Actuals	FY2025 Amended	FY2026 Budget
Economic & Physical Development				
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	(150,499)
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	16,584,565
Cultural & Recreational	-	-	-	-
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)	(163,359)
Education				
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
Total	555,602,432	600,230,225	639,280,469	622,517,798

Note: Nondepartmental budgets presented above may 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%
Total General Fund	1,792	1,819	1,818	0%

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%
Total All Funds	1,897	1,917	1,907	-0.5%

*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
911									
FY26 911 Center - Design/Assessment		\$1,700,000	\$17,000,000						TBD
Economic Development/Intergovernmental Affairs									
FY26 Ferry Road Transportation Infrastructure		\$8,800,000							TBD
Elections									
Voting System Replacement			\$781,350						TBD
Emergency Services									
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
General Services									
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
Governing Body									
I-26 Infrastructure Project - Multimodal Design Elements								\$1,000,000	TBD
Health and Human Services									
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
Planning									
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
Recreation Services									
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
Sheriff's Office									
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
Sustainability									
FY27 Electric Vehicle Charging Infrastructure		\$423,000							Debt
FY27 Energy Storage Systems for County Facilities		\$209,000							TBD
TOTAL	\$6,384,983	\$120,179,159	\$99,676,538	\$31,571,105	\$92,863,411	\$16,361,969	\$4,429,576	\$156,976,749	
Subtotal - Pay-Go	\$0	\$2,054,113	\$1,336,436	\$1,097,173	\$0	\$0	\$0	\$0	
Subtotal - Debt	\$4,021,383	\$79,259,365	\$74,968,746	\$22,247,717	\$91,863,411	\$16,361,969	\$4,429,576	\$155,047,099	
Subtotal - Other/TBD	\$2,363,600	\$38,865,681	\$23,371,356	\$8,226,215	\$1,000,000	\$0	\$0	\$1,929,650	

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 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
Solid Waste Capital Projects TOTAL		\$3,636,158	\$5,517,940	\$6,474,174	\$3,402,980	\$3,748,980	\$3,871,113	\$2,489,143	\$2,289,143	
Subtotal - Pay-Go		\$423,000	\$379,000	\$250,000	\$0	\$350,000	\$871,477	\$200,000	\$0	
Subtotal - Debt		\$3,213,158	\$3,938,940	\$6,224,174	\$3,402,980	\$3,398,980	\$2,999,636	\$2,289,143	\$2,289,143	
Subtotal - Other/TBD		\$0	\$1,200,000	\$0	\$0	\$0	\$0	\$0	\$0	

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 Authorized Funding
Equal Plates Project	Meals for Community: Summer & Monthly Resident Councils	\$ 50,000	\$ 50,000
KL Training Solutions (My Daddy Taught Me That)	Level Up Impact with KL Training Solutions	\$ 115,000	\$ 115,000
OpenDoors of Asheville	To & Through College Access and Completion Initiative	\$ 100,000	\$ 100,000
Operation Gateway	Reform Reentry for Racial Equity	\$ 128,000	\$ 128,000
Read to Succeed	Culturally-Responsive Community Literacy Support	\$ 107,000	\$ 107,000
		TOTAL:	\$ 500,000

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

Organization Name	Programs	FY2025 Award	FY2026 Requested	FY2026 Authorized 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 Authorized 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
Total Buncombe County JCPC Allocation: \$644,477			
<i>*FY26 Requests came in under by \$10,860. JCPC Allocations Committee voted to split the remaining amount between PIVOTPoint WNC and Umoja & UNETE (each program receiving an additional \$5,430)</i>		TOTAL:	\$ 644,477

Appendix B

FY2026 Special District Tax Rates



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
Asheville City Schools	10.62	12.00	11.00

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.

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

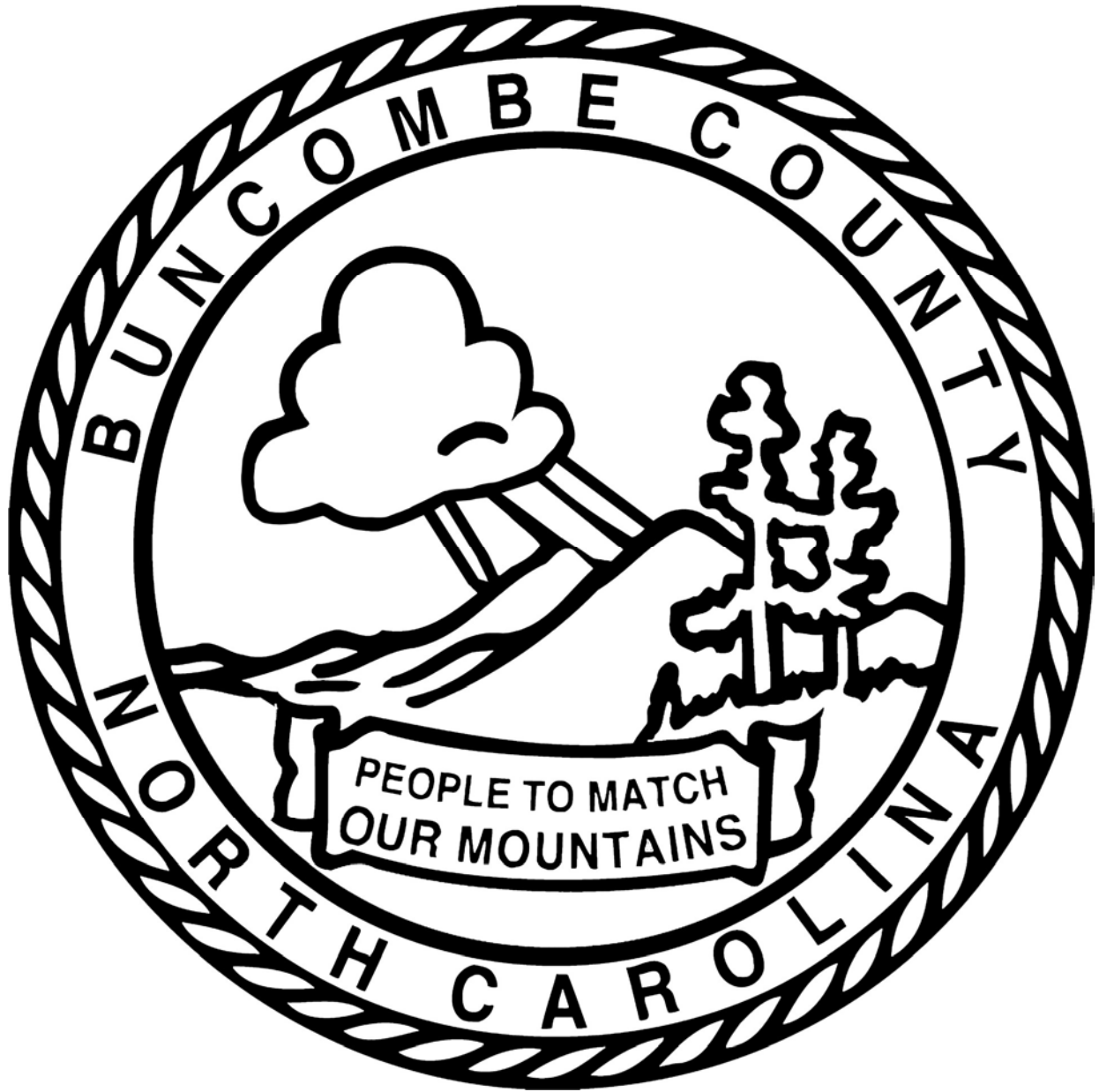
DSS - Department of Social Services

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



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