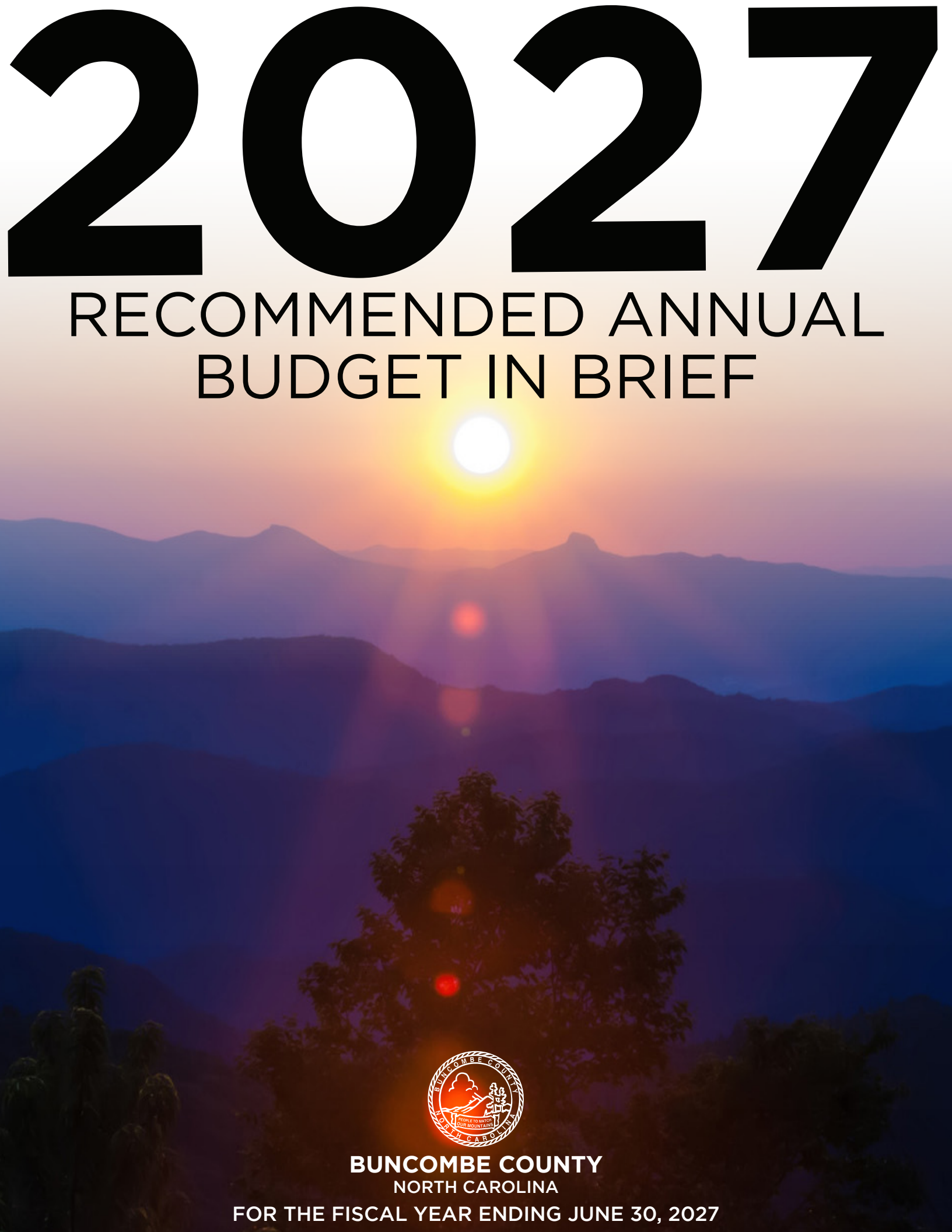
2027

RECOMMENDED ANNUAL BUDGET IN BRIEF



BUNCOMBE COUNTY
NORTH CAROLINA
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

Table of Contents

Mission, Vision, and Values 4
County Seal 5
County Map 6
A Brief History of Buncombe County 7
County Commissioners 10
Organizational Chart 11

Budget Message 12

Executive Summary 25
- Revenue-Neutral & Reappraisals 26
- Total County Funds 27
- General Fund 28
  - Where Does the Funding Come From? 28
  - Where Does the Funding Go? 29
- Other Funds 30
- Budget Summary All Funds 33
- Budget Summary All Funds – Revenues 34
- Budget Summary All Funds – Expenses 35
- Personnel Summary 37

Capital Improvement Program 38

Appendix A: FY2027 Grant Authorizations 42
Appendix B: FY2027 Special District Rates 59

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

Cover Photo: Blue Ridge Mountains

Buncombe County, North Carolina

Recommended Budget
Fiscal Year 2026-2027

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

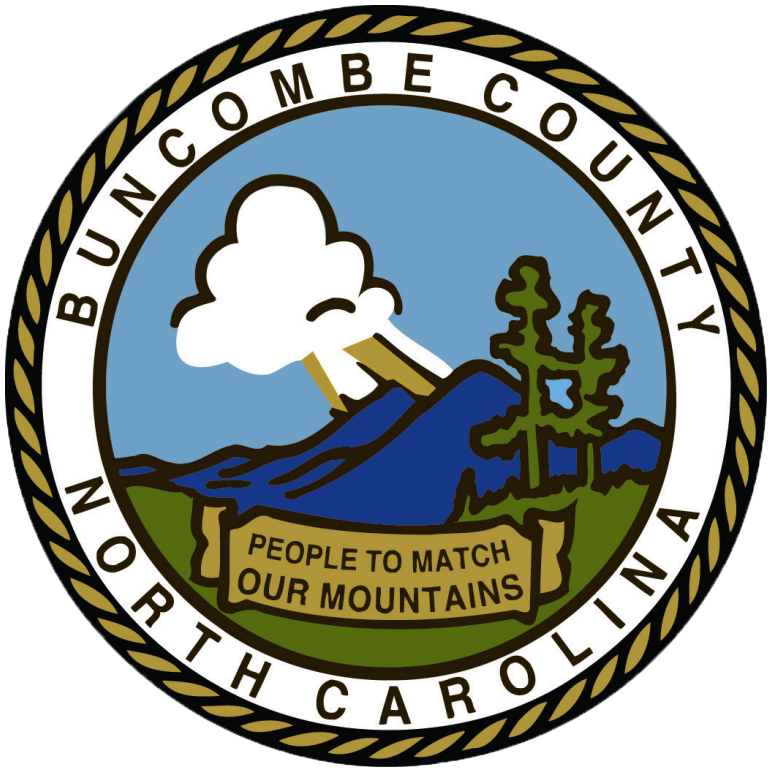
Respect

Integrity

Collaboration

Honesty

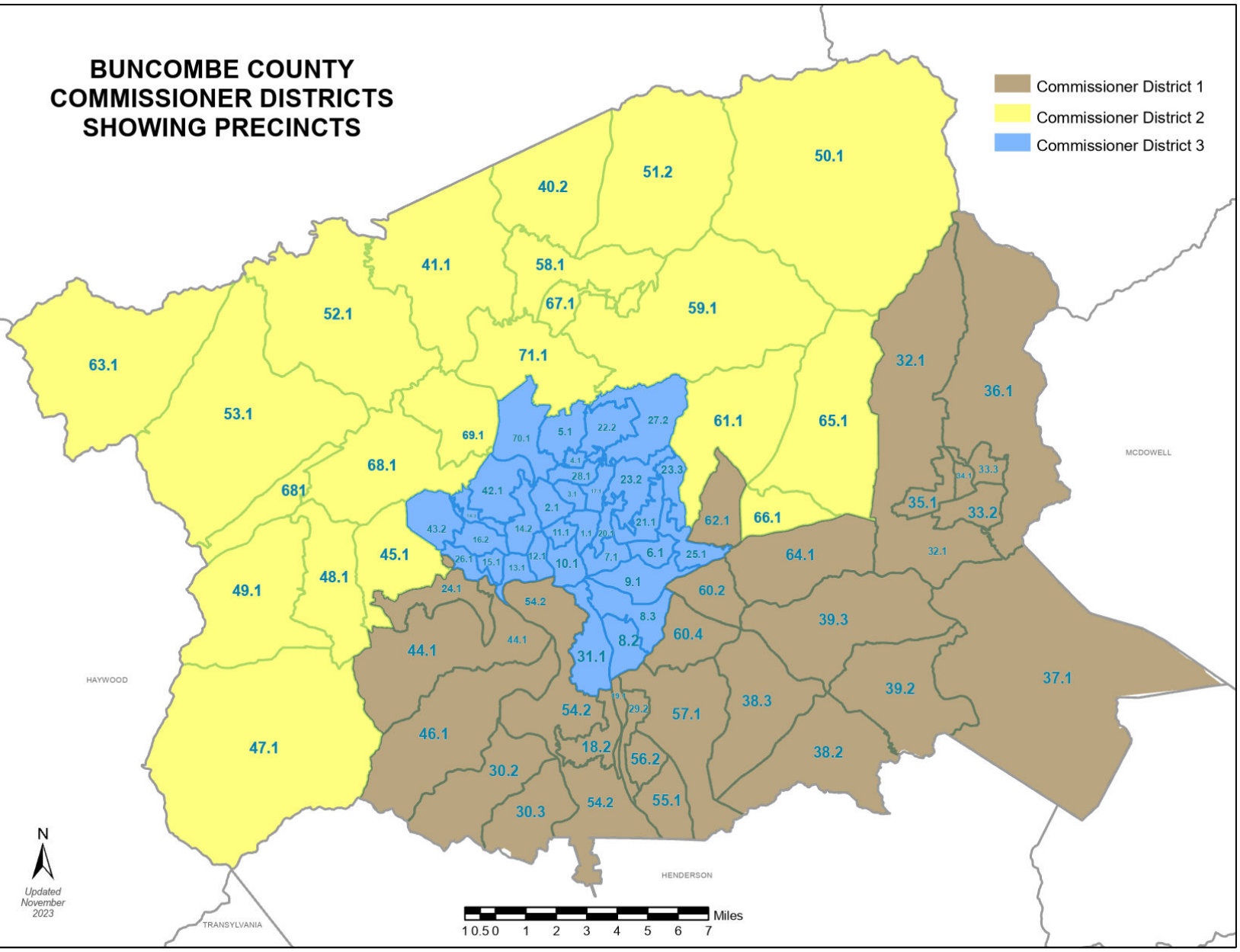
Equity



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



Population	279,210
Area	660 square miles
Date Established	January 14, 1792
County Seat	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.

In September 2024, Tropical Storm Helene hit Western North Carolina with Buncombe County as its epicenter. Helene, along with a preceding weather event, drenched the County with more than 13 inches of rain, causing the two major rivers to crest: the French Broad at 24-30 feet and the Swannanoa at 26 feet. Levels never measured before and exceeded The Great Flood of 1916. It was the deadliest storm to hit the US since Hurricane Katrina and is estimated to have caused almost $60 billion in damage to Western North Carolina. Buncombe County has started on the long road to recovery from the destruction and havoc caused by the storm and the accompanying economic losses and trauma.

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
2022*



Drew Ball

*Appointed in 2024 to finish term

County Officials

Quentin Miller	Sheriff
Drew Reisinger	Register of Deeds
Avril M. Pinder, CPA, ICMA-CM	County Manager
Sybil Tate	Assistant County Manager
Tim Love	Assistant County Manager
Sarah Scarnecchia	Clerk to the Board
Curt Euler	County Attorney
John E. Hudson	Budget Director
Melissa Moore	Finance Director

Organizational Chart

ELECTED · APPOINTED · SEPARATE BOARD · DEPARTMENT HEAD

Residents

External Audit Committee

Internal Audit



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



Clerk to the Board
Sarah Gross



County Attorney
Curt Euler



County Manager
Avril Pinder



Executive Assistant
Jennifer Aviles



Assistant County Manager
Timothy Love



Assistant County Manager
Vacant



Assistant County Manager
Sybil Tate



Strategic Partnerships
Rachael Sawyer



Interim
General Services
Pam Freeman-King



Permits & Inspections
Jason Rogers



Election Services
Corinne Duncan



Parks and Recreation
Allison Dains



Library
Jason Hyatt



Sustainability Office
Jeremiah LeRoy



Air Quality
Ashley Featherstone



Planning
Nathan Pennington



Communications & Public Engagement
Lillian Govus



Access & Human Affairs
Dr. Noreal Armstrong



City/County ID
Oscar Wooten



Health & Human Services
David Sweat



Agriculture & Land Resources
Dr. Jennifer Harrison



Strategy & Innovation
Rafael Baptista



Solid Waste
Dane Pedersen



Justice Services
Regenia Herring



Emergency Services
Taylor Jones



Information Technology
Eric Grau



Property Assessment
Eric Cregger



Public Safety Communications
Dr. Osiris Carter



Finance
Melissa Moore



Tax Collector
Jennifer Pike



Human Resources
Shauna Shepherd

Intergovernmental Relations
Vacant

Budget
John Hudson

Helene Recovery
Kevin Madsen

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

May 5, 2026



Dear Buncombe County Commissioners,

I submit for your review and consideration, the Buncombe County Fiscal Year (FY) 2027 recommended annual budget. The budget was prepared in accordance with The North Carolina Local Government Budget and Fiscal Control Act.

Seventeen months ago, Tropical Storm Helene arrived in Buncombe County, creating the worst disaster in the region's history. For some, those months have marked a return to life pre-Helene. For others, the pathway forward has been more difficult. For Buncombe County Government, these seventeen months have been the slow transition from recovery to rebuilding.

The County began the process of rebuilding with the adoption of a new strategic plan. In fiscal year 2020, the Board adopted a five-year strategic plan – Buncombe 2025, that guided our priorities and our spending over that period. Prior to Tropical Storm Helene, staff across all departments were in the

process of updating departmental goals and priorities in support of a new strategic plan – Buncombe 2030. In the wake of Helene, the strategic plan adoption was put on hold as staff were deployed to response and recovery functions. With a refocus and reevaluation, Buncombe 2030 was adopted in November 2025 with priorities to guide the County's evolution post-Helene and address chronic and exceptional challenges. The seven priorities of Buncombe 2030 are:

- Growth & Development – Creating affordable and diverse housing while preserving the affordable homes we have
- Economic Development – Supporting business expansion and new industry so people can find high wage jobs and create high wage jobs
- Education – Extending early childhood education and adult learning opportunities to more people
- Community Health – Increasing access to health care – physical, mental, and behavioral
- Public Safety – Expanding effective crime prevention and harm reduction. Improving emergency response times
- Energy & Environment – Protecting farmland and natural resources. Reducing pollution and preparing for future disasters
- Foundational – Enhance operational excellence for the County as an employer and customer service provider.

These priorities will steer our work and guide our spending as we rebuild our community in the ensuing years.

Economic Environment

As we start closing in on the two-year anniversary of Tropical Storm Helene, our local economy is continuing to recover from the wide-ranging impacts of the storm. After peaking at nearly 11% after the storm, the unemployment rate for Buncombe County dropped to 3.3%, around pre-storm levels, as of December 2025[1]. Sales tax, which is a key indicator for overall economic activity in the County, is projected to come in approximately 5.8%, or $2.6M, above prior year levels in FY2026. Occupancy tax, which is charged on overnight stays within the County and is a key indicator for tourism-related economic activity, is projected to come in 18.7%, or $5.2M above prior year levels in FY2026 – though still about $3M less than the levels collected in FY2024 - per the latest projections from the Buncombe County Tourism Development Authority (TDA) [2].

While our local and regional economy will likely continue to rebound as we move into FY2027, we are also facing broader economic uncertainty at the national and global level, particularly around inflation and geopolitical events, such as tariffs and the recent conflict in Iran. After the Iran conflict began in late

[1] U.S. Bureau of Labor Statistics, as of December 2025
[2] https://www.exploreasheville.com/sites/default/files/2026-03/03.27.26%20BCTDA%20Annual%20Planning%20Session%20Presentation_1.pdf

February, inflation jumped to 3.3% in March 2026 from 2.4% in February 2026, the highest monthly gain since June 2022 during the peak of the post-pandemic inflation crisis, driven in large part by rising energy costs given the significant disruption to oil and gas supply chains.

Coupled with the broader economic uncertainty, we are also dealing with budget uncertainty at both the state and federal level. As of the time of this writing, at the state level, the state has yet to pass a budget for 2026, leaving schools and other state agencies the County partners with, in limbo, while the federal government, after having been shut down for six weeks last fall, only just funded the Department of Homeland Security last week after a 76 day lapse, impacting recovery funding for our community.

Furthermore, multiple proposals at the North Carolina General Assembly seek to change property tax laws in North Carolina directly affecting County operations as well as this proposed tax rate. While the House has proffered changes to tax exemptions and a constitutional amendment to cap property tax growth, the Senate's offering would freeze property tax values for one year, rendering the recent valuations sent by Buncombe County to property owners inactive. As of May 1st, the implications of Senate Bill 889 are still being understood. However, returning to the 2025 property tax values would mean the loss of revenue associated with public service equalization, newer properties and, as one might expect, general confusion in the community.

Property Reappraisal

North Carolina requires that property reappraisals be conducted every eight years or within three years if the ratio of assessment value to sales price dips below 85%. Buncombe County has conducted reappraisals every four years, but this schedule was delayed due to Tropical Storm Helene necessitating a reappraisal in 2026 to be compliant with the 85% sales-assessment ratio state law requirement.

Following the reappraisal, the County's taxable base increased approximately 43%. Local governments are required to calculate a revenue neutral tax rate, which is defined as the tax rate estimated to produce the same amount of revenue produced in the current fiscal year plus natural growth in the tax base without a reappraisal.

- The FY2026 tax rate is 54.66 cents per $100 of assessed value.
- The revenue neutral tax rate for FY2027 is 39.22 cents per $100 of assessed value.

This reappraisal presents a critical opportunity to reset the tax rate to maintain financial sustainability and fulfill the level of service and commitment to our community.

FY2027 General Fund Budget Summary

The FY2027 General Fund recommended budget total is $485,055,095. The recommended tax rate is 43.52 cents per $100 of assessed value, 4.3 cents above the revenue neutral rate.

As the community continues the process of rebuilding, the FY2027 budget advances those rebuilding efforts and prioritizes our essential, core operations. In FY2026 we made difficult decisions on how best to cut back in light of Helene and were able to pass a balanced budget that did not utilize appropriated fund balance. With those decisions of the Commission and staff and our current year's projection, we look to achieve a fund balance in compliance with our own policies – a healthier fund balance, yet one that still only covers up to ten weeks of County operations in the event of a catastrophic loss of revenue.

The median assessed residential value in Buncombe County is $446,500[3]. For a home of this value, a 4.3 cent increase above the revenue neutral rate would result in an estimated annual tax increase of $192 or approximately $16 per month.

Expenditures

The General Fund total expenditure budget is recommended at **$485,055,095**. The value of a penny on the recommended tax rate of 43.52 is $7,715,476 at a collection rate of 99.25%.

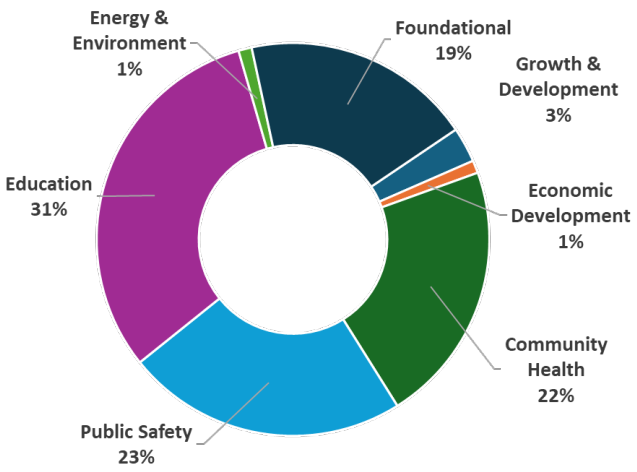
General Fund recommended budget amounts by strategic plan priority include:

Growth & Development - **$14,032,592**

Supporting services to include Zoning, Floodplain Management, Stormwater Management, Erosion Control, and Building Permits & Inspections.

The FY2027 recommended budget includes four new Growth & Development positions totaling **$516,703**

- Planning
  - Assistant Director
- Permits and Inspections
  - Code Enforcement Official (x2)
  - Code Enforcement Team Manager



[3] https://community.spatialest.com/nc/buncombe/#/Assessment

The Growth & Development priority restores annual funding to Affordable Housing and includes two interfund transfers to:

- Grants Fund
    - Enka Recreation Destination Grant Match $1,133,645
- Special Programs Fund
    - Affordable Housing Services Programs $2,311,845

There is debt service budgeted in the Growth & Development priority totaling $1,463,192

Economic Development - $5,026,906

Supporting services such as Economic Development initiatives.

The FY2027 recommended budget does not include new positions for the Economic Development priority.

The Economic Development priority includes an interfund transfer to the Special Programs Fund:

- Economic Development Incentives $1,808,000

There is debt service budgeted in the Economic Development priority totaling $2,166,288

Education - $151,758,466

The Education priority primarily supports the County's education partners (Buncombe County Schools, Asheville City Schools, and Asheville-Buncombe Technical Community College).

For FY2027 planning, staff from both the County and K-12 school systems researched other funding methods utilized by North Carolina counties and collaborated to find a predictable solution for funding. The agreed upon solution utilizes a formula of the two major County revenue sources of property and sales taxes, based on recent actuals as opposed to projections of future revenues. The agreed upon percentage of those revenue sources landed at 37.76%. This agreement was formally adopted by all three governing Boards. The calculation for FY2027 provides a total of $128,340,901 to the K-12 school systems, an increase of $11,079,631 over FY2026 or 9.4% increase.

AB Tech's increase represents the growth of the County's unrestricted revenues, which is 3.12% or $263,652.

Also included in the Education priority is funding for County services such as the County's Libraries including Special Collections, Digital Libraries, Preschool Outreach, and Summer Learning Programs.

The FY2027 recommended budget includes one new Education position totaling $58,330

- Library
    - Library Social Worker

The Education priority includes an interfund transfer to the Special Programs Fund:

- Early Childhood Education $3,844,888

There is no debt service budgeted in the Education priority.

Community Health - $104,781,639

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, Recreation Services, County's Animal Shelter Services, County's Parks & Recreation Services including Parks, River Parks, Hiking Trails, Boat Launches, Sporting Fields, and Recreation programming.

The FY2027 recommended budget includes seven new Community Health positions totaling $729,818

- Public Health
    - Environmentalist Health Specialist I (x2)
    - Public Health Nurse III – grant ending in FY2026
- Division of Social Services
    - Social Worker II – Adult Services
    - Social Worker II – Permanency Planning
- Parks and Recreation
    - Landscape Supervisor
    - Program Supervisor

The Community Health priority includes an interfund transfer to the Transportation Fund:

- Annual Transfer $1,531,199

There is no debt service budgeted in the Community Health priority.

Public Safety - $112,288,291

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, Emergency Medical Technician (EMT) and Firefighter Training, Family Justice Center, Treatment Courts, and Public Safety Communications and Radio Systems.

The FY2027 recommended budget includes seven new public safety positions totaling $693,158

- Sheriff's Office
    - Accreditation Manager – grant ending September 30, 2026
    - Property and Evidence Manager
- Emergency Services
    - Emergency Services Specialist – Disaster Recovery and Safety

    - EMS Training Officer
    - Community Emergency Medical Technician (x2) – grant ending in December 2026
- Identification Bureau
    - Centralized Data Entry Supervisor

There is debt service budgeted in the Public Safety priority totaling **$749,795**

Energy & Environment - **$5,300,875**

Supporting services such as the County's Environmental Education, Farmland Preservation, Farm Equipment Rental, NC Cooperative Extension, and the Asheville-Buncombe Air Quality Agency.

The FY2027 recommended budget includes one new Energy & Environment position totaling **$72,761**

- Agriculture and Land Resources
    - Stewardship Coordinator

The Energy & Environment priority includes an interfund transfer to the Special Programs Fund and restores full funding to:

- Conservation Easements **$750,000**

There is debt service budgeted in the Energy & Environment priority totaling **$956,201**

Air Quality

While the Asheville-Buncombe Air Quality Agency has been a regional board since the 1960's, moving to its most recent iteration to serve Buncombe County and the city of Asheville jointly in 2000, the financial outlook for the entity necessitated a change. As the Agency continued its mission of protecting and monitoring air quality for public health and our environment and local businesses invested in better and more environmentally friendly practices, Agency fee collections decreased. However, that does not mean the mission of the Asheville-Buncombe Air Quality Agency has gone away. Therefore, the proposal to incorporate the Agency as part of Buncombe County's Economic and Physical Development function was brought forward to the Commission. With unanimous support from Commissioners, this FY2027 recommended budget includes that request: $738,950 in fees and licenses for County revenue and $862,177 in operating expenses and grant matches for eligible EPA funds, for a net county cost of $123,227.

Foundational - **$91,866,326**

Our foundational focus is on those departments that support our outfacing efforts. These departments include the County Manager, Budget Office, Community and Public Engagement, Elections, Access and Human Affairs, Finance, General Services & Fleet, Governing Body, Human Resources, Information Technology, Internal Audit, Legal & Risk, Register of Deeds, Strategic Partnerships, Strategy & Innovation, Tax Assessment, and Tax Collections.

The FY2027 recommended budget includes 12 new Foundational positions totaling **$1,141,745**

- Tax Assessment
    - Administrative Support Associate
    - Reappraisal Analyst
- Tax Collections
    - Revenue Collector I
- Communications and Public Engagement
    - Administrative Assistant
- Budget Office
    - Budget Analyst
- General Services
    - Electrical Specialist
    - Lead HVAC Specialist
    - Maintenance Technician III
    - Senior Project Manager
- Strategy and Innovation
    - Management Analyst II
- Finance
    - Financial Analyst
- Strategic Partnerships
    - Grants Manager

This priority includes the restoration of $1M in funding community grants through Strategic Partnerships.

The Foundational priority includes interfund transfers to:

- Reappraisal Reserve Fund
    - Annual Transfer $1,270,000
- Woodfin PDF Fund
    - Annual Transfer $555,000

There is debt service budgeted in the Foundational priority totaling $23,044,446

Revenues

General Fund Revenues total $483,199,575, which is a 10.4% increase from the FY2026 amended budget.

Ad Valorem Taxes – Property taxes for FY2027 are budgeted at $336,673,912, an increase of $49,439,555 (14.7%) over the FY2026 amended budget, with the recommended tax rate increase of 4.3 cents, representing $33,176,547. Last year's collection rate was budgeted at a rate of 99.00%. As we rebuild back toward historical collections, we are budgeting at a 99.25% collection rate.

Sales Taxes – Sales tax receipts for FY2027 are budgeted at **$49,510,597**, a decrease of $116,419 (or 0.2%) below FY2026 amended budget. As a note, the FY2026 amended budget included a one-time $4.1M appropriation of Article 39 sales tax from the School Capital Fund to the General Fund to fund school operating expenses.

With our region in the midst of recovery from Helene, FY2026 sales tax is projected at 5.0% above FY2026 amended budget and 14.8% above FY2025 actuals (5.8% above FY2025 actuals when excluding the $4.1M one-time school operating appropriation in FY2026). While our regional economy will hopefully continue to recover into FY2027, there is also significant uncertainty at the national and global level given the conflict in Iran and inflationary concerns. As such, we are projecting 3% growth above our FY2026 sales tax projection (excluding the $4.1M one-time school operating appropriation), which is in line with the County's historical average annual sales tax growth.

Intergovernmental Revenue – Intergovernmental revenue is budgeted at **$46,289,737**, a decrease of $4,515,122 (or 8.9%) below FY2026 amended budget. Revenue losses are related to changes in federal reimbursement for administration of the Supplemental Nutrition Assistance Program (SNAP) and reducing the cost share for 911 Communications dispatching with the City of Asheville.

Fund Balance

In FY2026, the County adopted a structurally balanced General Fund budget which did not include the use of appropriated fund balance. In FY2026, we project to contribute between $10.4M to $13.9M in fund balance, which would result in an estimated ending FY2026 unassigned fund balance of between 19.1% and 20% of projected General Fund expenditures. Therefore, we anticipate meeting the County policy of having at least 15% unassigned fund balance.

For the FY2027 recommended budget, there is $1,855,517 proposed fund balance appropriation to balance the budget. However, this amount offsets one-time pay-go capital expenses and therefore maintains a structurally balance budget again in FY2027.

Capital Planning

After paring back to essential maintenance needs in FY2026, focus in FY2027 was given to public safety projects, recovery projects, and continuing to repair and replace our County's existing assets. Seventeen capital projects are recommended, six of which are public safety projects, three of which are Helene recovery projects, and eight of which are related to repair and replacement of existing capital assets.

For FY2027, the following Capital and Information Technology amounts are recommended:

- Debt Service Projects **$38,982,372**

- EMS West Regional Base - Construction $16,594,000
- 40 McCormick Pl. EMS Base $5,460,000
- South Buncombe Library Renovation and Repair $1,182,386
- 94 Coxe Ave. Structural Repairs $406,500
- New Parks and Indoor Recreation Facility $1,650,000
- New Emergency Operations Center/Storage Facility Design $3,000,000
- Detention Center Facility Controls System Upgrade $5,168,000
- Pack Library Elevator Upgrade $518,000
- 257 Biltmore Ave. Renovation and Repair $500,000
- Courtroom Renovations $620,322
- Swannanoa Library and Government Complex – Land and Design $3,200,000

- Pay-Go Projects $1,582,426
  - Community Center Assessment Renovation and Repair $250,000
  - 49 Mt. Carmel Road Renovation and Repair $100,000
  - Interchange Interior Conversion $186,000
  - 40 Coxe Ave Security Enhancements $481,737
  - Glen Bridge River Park Boat Launch Replacement $163,638
  - Detention Center Facility Assessment Renovation and Repair $401,051

- Vehicles $4,396,454
  - Debt-Financed:
    - FY27 Ambulances (three remounts) $683,164
    - Sheriff's Vehicles (39 vehicles) $2,940,073
    - General Government Vehicles (nine vehicles) $354,690
  - Pay-Go:
    - General Government Vehicles (seven vehicles) $347,127
  - Leased:
    - General Government Vehicles (nine vehicles) $71,400

- Recommended Information Technology (IT) projects $227,000
  - AI for Public Records and Redaction $40,000
  - 911 Community Feedback Platform $15,000
  - Countywide Payment Processor $17,500
  - Enterprise Risk Management Software $72,000
  - Facility Software Upgrade $71,000
  - EMS Field Training Tracking Software $11,500

Debt Service

Debt service for the General Fund is budgeted at $28,379,922, an increase of $10.0M from FY2026 amended budget. $1.8M of the increase is due to front-loaded savings from debt refunding of the

County's 2015 Limited Obligation Bonds realized in FY2026. The remainder of the increase, $8.2M, stems from anticipated 2026 bond issuances for adopted County capital projects, County vehicle purchases, and General Obligation bond projects.

Helene Recovery

I would be remiss not to discuss our progress on recovery from the disaster. This year, we created a Recovery Office and hired a Recovery Officer and provided project management and fiscal staff to support the thirty-one projects in the Helene Recovery Plan in collaboration with subject matter experts in affected departments.

Federal Emergency Management Agency (FEMA) Public Assistance has provided upfront funding for several projects including landslide assessments and parks restoration. Twenty-two projects have been submitted to North Carolina Emergency Management for the Hazard Mitigation Grant Program (HMGP), to include monitoring and notification systems, as well as redundant power for designated facilities. Additionally, there are 47 active private properties in the HMGP acquisition program, with the first closings expected in June.

The Helene Recovery Office team is expanding grant applications with the Community Development Block Grant-Disaster Recovery (CDBG-DR) applications and will submit additional applications in fall 2026 and spring 2027. Weekly coordination with state and federal partners continues as well as working with our local and regional partners. Efforts are planned for an initial window of five years with the possibility of extending as needed.

Other Annual Funds

The recommended budget provides $697,129,776 in total expenditures across all operating funds.

The FY2027 recommended budget amounts for annual funds are as follows:

- General Fund budget of $485,055,095
- Occupancy Tax Special Revenue Fund budget of $40,000,000
- 911 Special Revenue Fund budget of $678,081
- Register of Deeds Automation (ROD) Special Revenue Fund budget of $145,000
- Register of Deeds Trust Fund budget of $317,000
- Special Taxing Districts Fund budget of $84,670,664
- Transportation Special Revenue Fund budget of $5,974,234
- Opioid Settlement Fund budget of $3,648,282
- Woodfin PDF (Project Development Financing) Special Revenue Fund budget of $835,734
- School Fines and Forfeitures Fund budget of $2,000,000
- Tax Reappraisal Reserve Fund budget of $454,781
- Solid Waste Enterprise Fund budget of $16,784,722

- Inmate Commissary and Welfare Fund budget of $447,600
- Representative Payee Fund budget of $900,000
- Insurance and Benefits Fund budget of $55,218,583

Special Taxing Districts Fund – The Special Taxing District Fund is for the collection and disbursement of property and sales tax revenue generated by the Asheville City Schools and Fire District special taxing districts.

Following the reappraisal, the Asheville City Schools taxable base increased approximately 37%.

- The FY2026 tax rate is 11.00 cents per $100 of assessed value.
- The FY2027 revenue neutral tax rate is 8.14 cents per $100 of assessed value.

The value of a penny on the revenue neutral tax rate is approximately $1.5M.

Throughout FY2026, County staff worked with Fire Chiefs to consolidate the 20 prior Fire Taxing Districts into one Unified Fire Taxing District. On April 21, 2026, Commissioners voted to create the Unified Fire District. The purpose of the consolidation was to improve safety of firefighters and residents, reduce the risks of loss of life and property, provide a more sustainable funding mechanism and a basic fire service standard for the Buncombe County fire protection system. The FY2027 budget prioritizes firefighter salaries, additional staffing, and critical capital investment.

- If the Unified Fire District existed in FY2026, the tax rate would have been 13.24 cents per $100 of assessed value.
- The revenue neutral tax rate for FY2027 is 9.19 cents per $100 of assessed value.

I am recommending a tax rate of 11.73 cents per $100 of assessed value, which generates an investment in fire service of more than $13M over the FY26 budget. This transition will standardize the tax rate for residents in this district.

Solid Waste Fund – Always looking for improved opportunities for diversion and waste management, Buncombe County Solid Waste completed the grand opening of a compost facility in FY2026. More importantly, diversion efforts continue as grant funds from the EPA/NC Department of Environmental Quality were recently awarded for construction of a construction-and-demolition (C&D) material sorting facility. While fees are increasing to account for costs of operations, no residential bag fee increase is needed in FY2027. Future fee reviews will take place to include an accounting of these new diversion efforts as they are brought online. This will ensure to the greatest extent possible that the County will not seek new landfill space anytime soon.

Reappraisal Reserve Fund – FY2027 begins in a new appraisal cycle. To achieve the goal of returning to the prearranged four-year cycle, Buncombe County will need to abbreviate this period of reappraisal

contributions from four years to three years. Furthermore, many years have passed since Buncombe County completed a full measure and list of properties. Such a process is more in-depth and costlier than the drive-by review and verification process used as the basis of the County's most recent appraisals. Combined, the next appraisal will require approximately $3.8M funded over three years. For this reason, the annual transfer to the reappraisal fund will represent that full cost divided by the three years whereas the budget for this fund only represents the spending that should occur in FY2027.

Health, Property, and Casualty Insurance Fund – The County experienced 97.5% of expected health claims for plan year 2025 (calendar year 2025), according to our health consultant. On a per employee basis, claims costs increased by over 11% from the prior calendar year. The FY2027 Internal Service Fund budget is built on the premise that costs will continue high growth in the market, resulting in a 14% increase from the FY2026 amended budget.

Closing

This FY2027 recommended budget is presented for your review and consideration. As I look out my window across downtown and see our beautiful, green trees grow taller this springtime, I am reminded of the resiliency and strength of our community. Our goal was to develop a budget that allows for the continued rebuilding of our community while supporting the implementation of our new strategic plan as well as restore a sense of normalcy that our residents deserve in the aftermath of this traumatic event.

As always, I am so appreciative of the staff of Buncombe County Government and their commitment to public service and our community. This commitment is integral to the operations of our organization, and I firmly believe that this team can literally move mountains.

I wish to extend my gratitude for the efforts of the Budget Office in the development of this budget. I also extend my appreciation to the Buncombe County Board of Commissioners for their support and collaboration for the 2027 Fiscal Year.

I welcome your feedback and support. I am confident there will be productive discussion over the next several weeks to develop an adopted budget.

Respectfully submitted,

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



Executive Summary

Revenue-Neutral & Reappraisals

Overview

Buncombe County completed the FY2026 property revaluation process (reappraisal). The process requires real property values to be reappraised as of January 1, 2026. This means property tax bills based on the new values will be assessed in FY2027 (July 1, 2026 - June 30, 2027).

As part of the process, Buncombe County calculates the revenue-neutral tax rate (RNTR). Per North Carolina General Statute 159-11(e):

"The rate that is estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no reappraisal had occured."

Simply put, the RNTR is the tax rate needed to produce the same revenue as under the former tax valuations. The RNTR is adjusted to include a historical growth factor, which is the average annual growth since the last reappraisal excluding any "unnatural growth", such as annexations or large property transfers.

How the Revenue-Neutral Tax Rate is Calculated

Property taxes are set as the tax rate per $100 of value. For FY2026, Buncombe County's tax rate was 54.66¢ for every $100 of property owned. For a $350,000 home, the property owner would pay $1,913.10. (Diagram 1).

The RNTR is not calculated per property though. This means a property owner may pay more or less in property taxes following a reappraisal, even at the RNTR. The effects on individual properties depend on the new valuations, which are based on localized market value.

The RNTR is calculated using total Buncombe County property tax revenue. The calculation is shown in Diagrams 2 and 3.

The Revenue Neutral Tax Rate for Buncombe County in FY2027 is 39.22¢.

Diagram 1: Tax Calculation

$$\frac{\$350{,}000}{100} * 54.66¢$$

$$\$35{,}000 * 54.66¢$$

$$= \$1{,}913.10$$

Diagram 2: RNTR Calculation (A)

$$\frac{\textit{Prior year revenue} * 100}{\textit{Total reassessed property value}} * \textit{Historical Growth Factor}$$

Diagram 3: RNTR Calculation (B)

$$\frac{\$293{,}034{,}735 * 100}{\$76{,}759{,}856{,}679} * 102.74\%$$

$$= 39.22¢$$

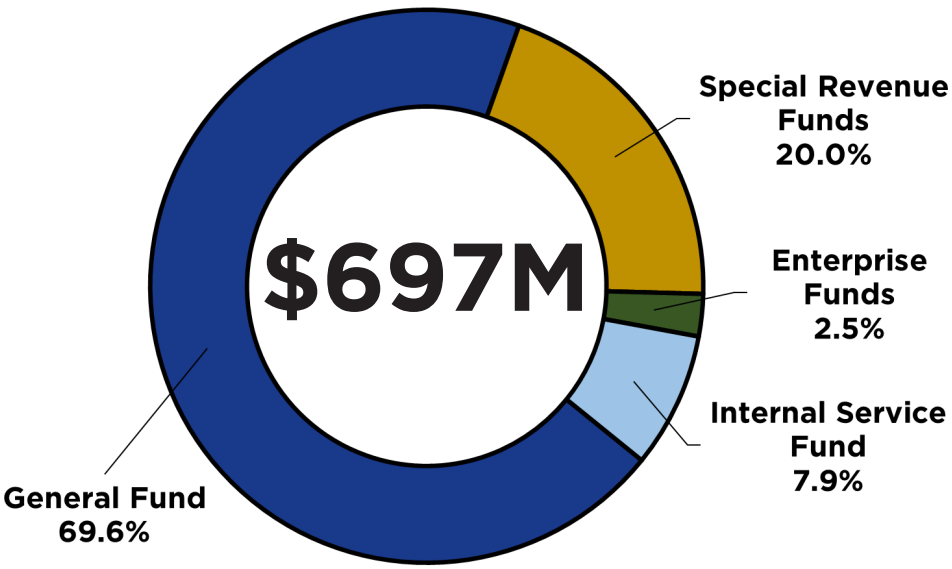
Total County Funds

The total recommended operating budget for Buncombe County in fiscal year 2027 is $697,129,776. The largest fund is the General Fund, which is the County's main operating fund. The General Fund budget totals $485,055,095, an increase of 10.6% from the FY2026 amended budget.

The next largest group of funds is the Special Revenue Funds. The total operating expenditures for these funds are $139,623,776, an increase of 10.5% from the FY2026 amended budget.

The Enterprise Funds have recommended expenditures of $17,232,322. This is a decrease of 8.6% from the FY2026 amended budget.

The recommended budget for the Internal Service Fund includes expenditures of $55,218,583 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
$485,055,095

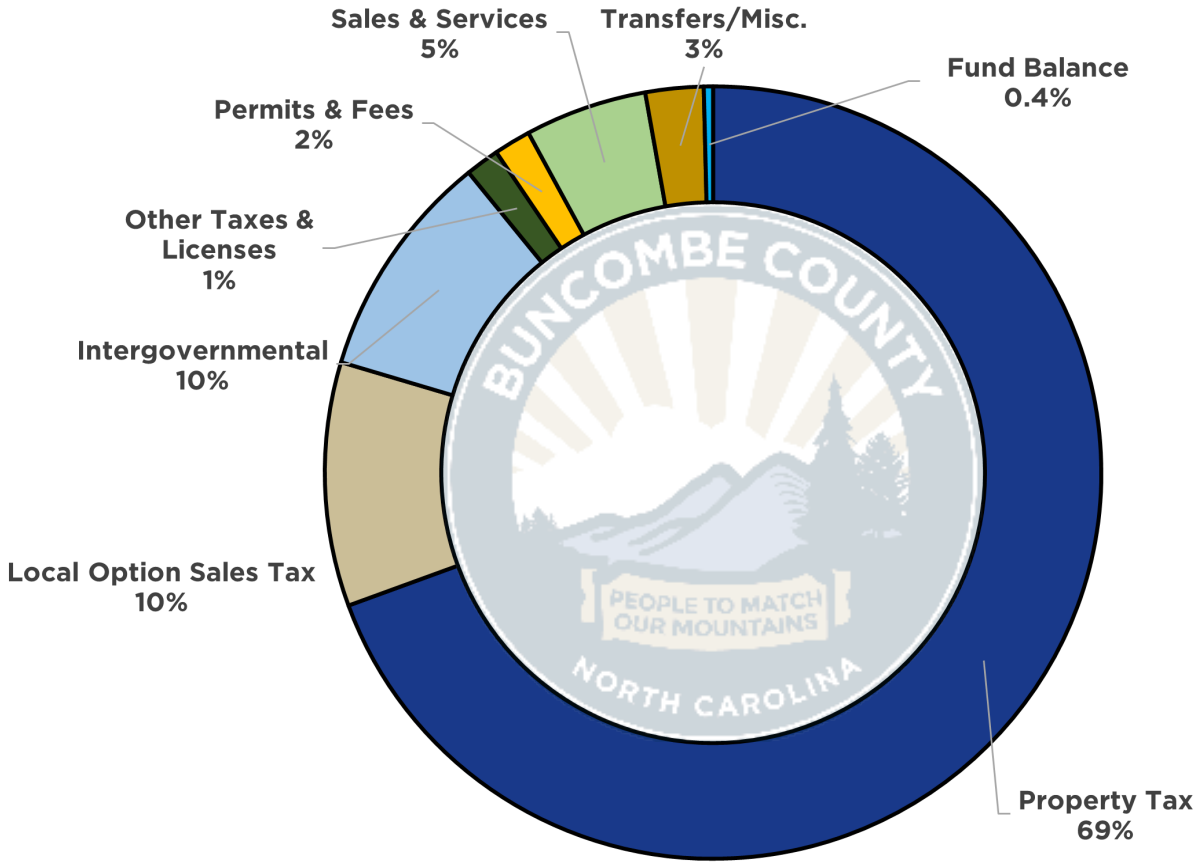
Special Revenue Funds
$139,623,776

Enterprise Funds
$17,232,322

Internal Service Fund
$55,218,583

General Fund

Where Does the Funding Come From?



Fiscal Year: 2027

Tax Year: 2026

(Estimated Taxable Value as of 4/15/26)

Real Property	$68,574,531,606
Personal Property	$3,206,243,987
Public Service Companies	$1,025,525,928
Registered Motor Vehicles	$3,953,555,157
Total Basis	**$76,759,856,679**
Collection Rate	99.25%

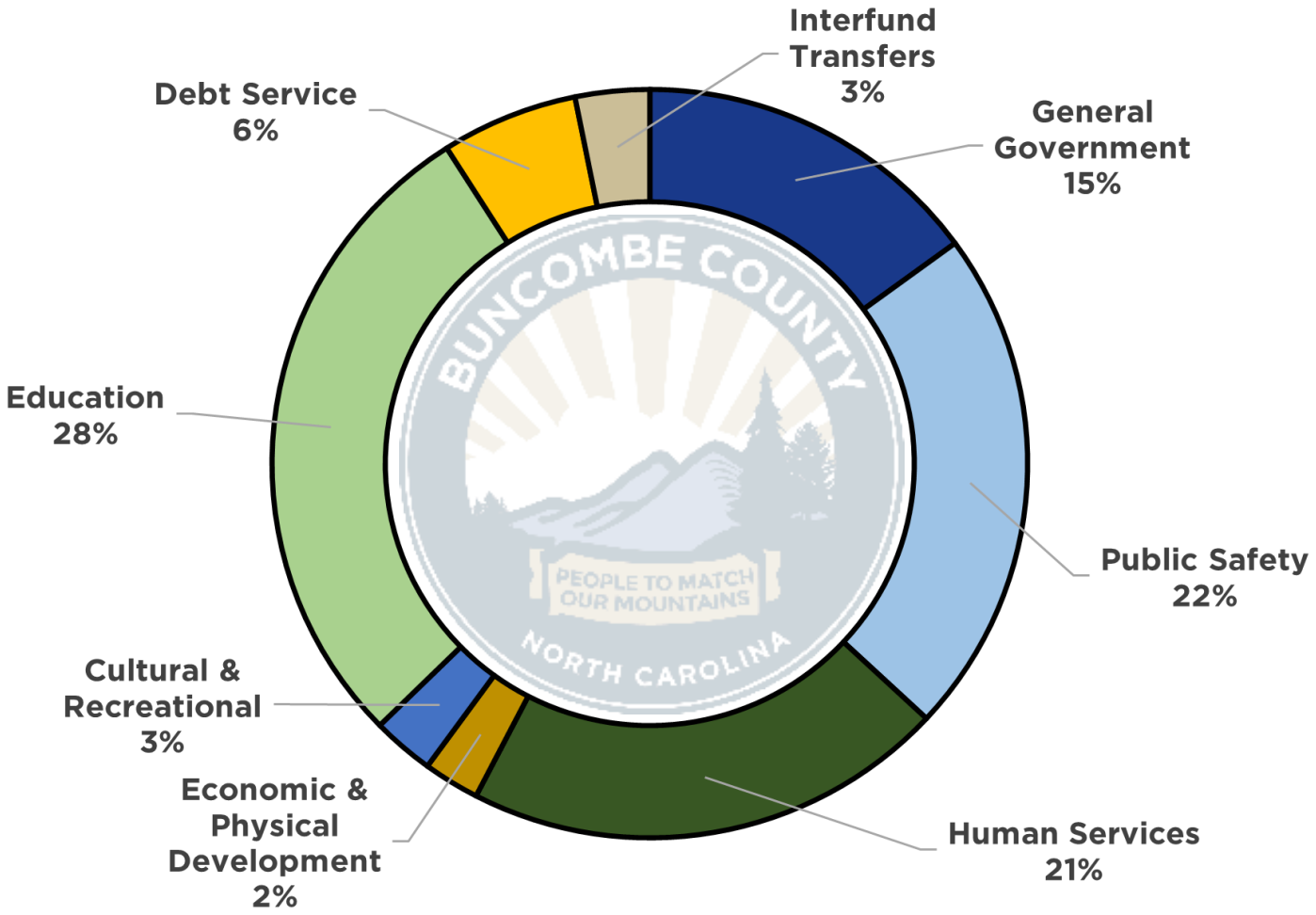
FY2027 Recommended Tax Rate

43.52¢

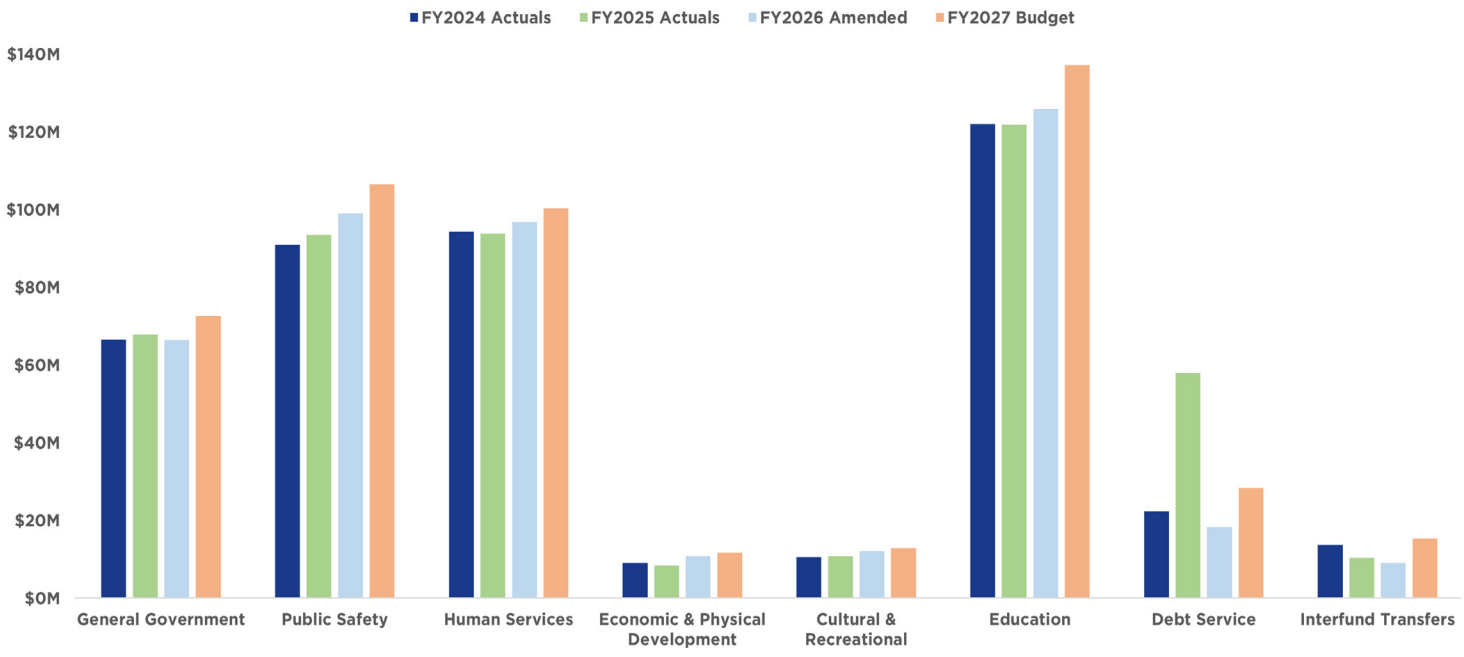
per $100 of property value

General Fund

Where Does the Funding Go?



Expenditures by Function
FY24 - FY27



Special Revenue Funds

Special Revenue Funds rely on revenue sources that are legally restricted to specified purposes. The total $139,623,776 represents 20.03% of the County's recommended budget.

Register of Deeds Automation Fund
$145,000

Register of Deeds Trust Fund
$317,000

Tax Reappraisal Reserve Fund
$454,781

Occupancy Tax Fund
$40,000,000

911 Fund
$678,081

Special Taxing Districts Fund
$84,670,664

Transportation Fund
$5,974,234

PDF Woodfin Fund
$835,734

School Fines & Forfeitures Fund
$2,000,000

Representative Payee Fund
$900,000

Opioid Settlement Fund
$3,648,282

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 the Fire District and the Asheville City Schools Supplemental Taxing District.

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 **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

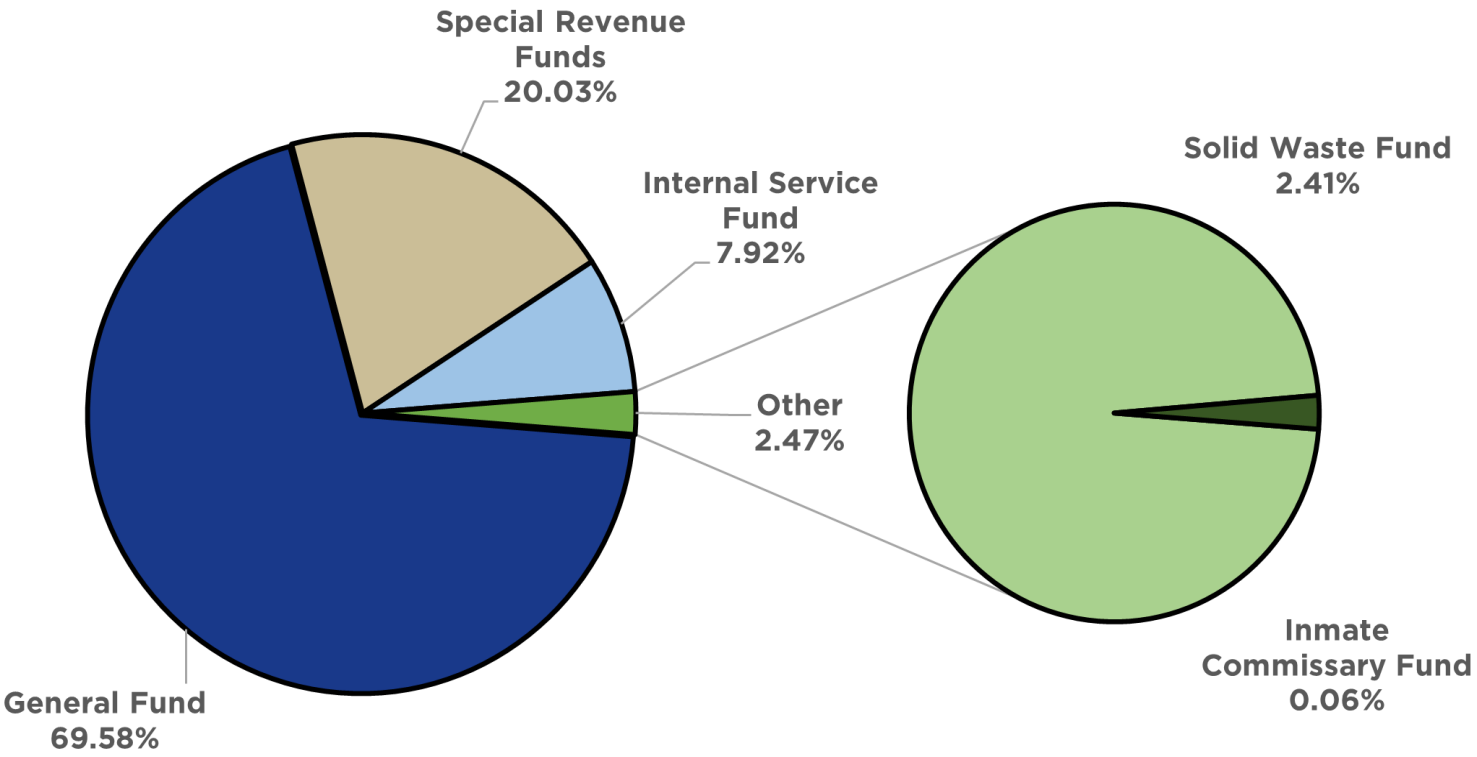
The total recommended budget for the Enterprise Funds is $17,232,322. This is an 8.6% decrease from the FY2026 amended budget. The two Enterprise Funds, Solid Waste and Inmate Commissary and Welfare, are self-supporting through revenues and fees they collect.

Inmate Commissary and Welfare

The total recommended budget for Inmate Commissary and Welfare is $447,600, which is a 0.5% decrease from the FY2026 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 $16,784,722, an 8.8% decrease from the FY2026 amended budget. The Solid Waste Fund also includes disposal fee increases for major haulers.



Internal Service Fund

The Internal Service Fund is recommended at $55,218,583 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.

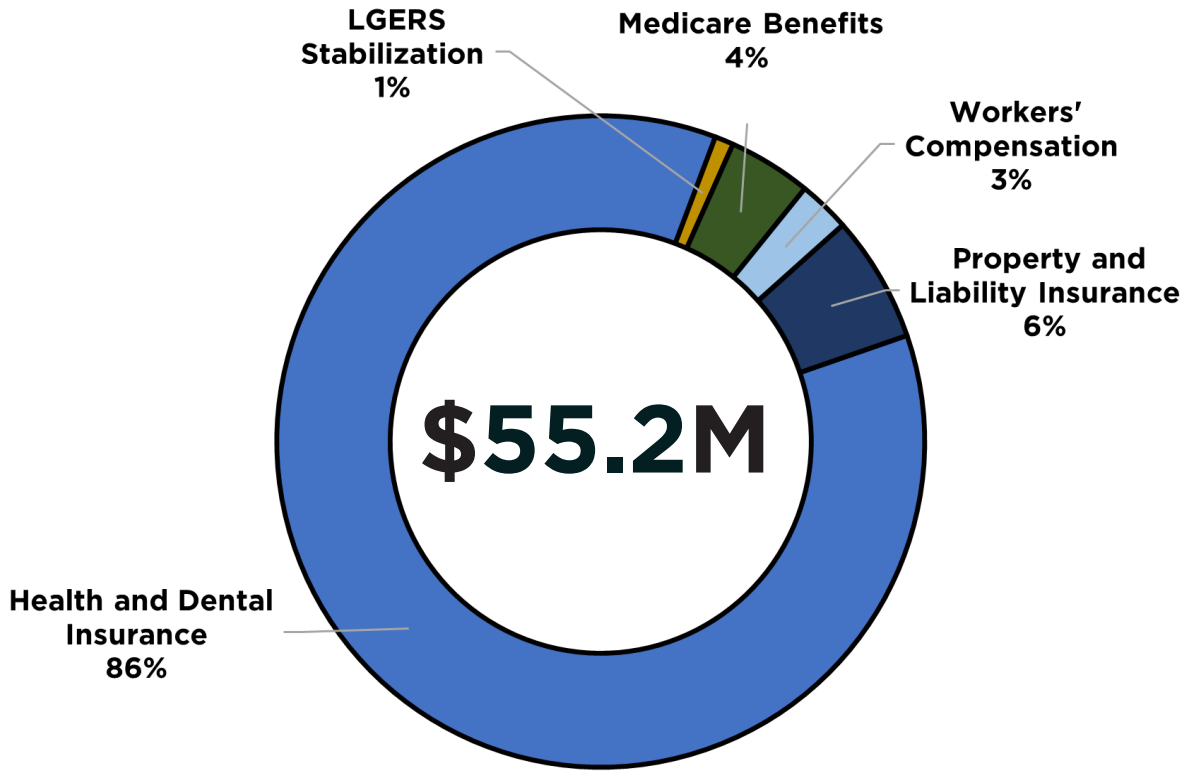
Health & Dental Insurance
$47,507,195

Insurance Liabilities
$3,474,358

Medicare
$1,426,601

Workers' Compensation
$2,294,562

LGERS Stabilization
$515,867



OPERATING BUDGET SUMMARY: ALL FUNDS

	FY2024 Actuals	FY2025 Actuals	FY2026 Amended	FY2027 Budget
Revenues:				
General Fund	418,280,960	466,207,828	438,524,659	485,055,095
Special Revenue Funds:				
Occupancy Tax Fund	35,972,902	27,767,225	40,000,000	40,000,000
Reappraisal Reserve Fund	625,000	395,000	703,280	454,781
Emergency Telephone System Fund	248,585	483,560	1,590,388	678,081
Register of Deeds Automation Fund	158,271	155,329	135,000	145,000
Register of Deeds Trust Fund	257,331	237,660	292,000	317,000
Special Taxing Districts Fund	63,054,607	65,179,850	69,585,716	84,670,664
Transportation Fund	4,780,088	5,953,444	6,884,312	5,974,234
Woodfin PDF Fund	783,248	832,062	818,468	835,734
Forfeitures Fund	433,468	174,835	276,280	-
School Fines and Forfeitures Fund	1,402,342	732,275	2,000,000	2,000,000
Representative Payee Fund	661,738	614,157	900,000	900,000
Opioid Settlement Fund	5,549,979	2,893,872	3,218,194	3,648,282
Enterprise Funds:				
Solid Waste Fund	14,876,207	16,512,662	18,398,565	16,784,722
Real-Time Intelligence Center Fund	87,092	135,581	-	-
Inmate Commissary Fund	454,380	424,714	450,000	447,600
Internal Service Fund	41,622,530	45,812,375	48,292,005	55,218,583
Total	**589,248,728**	**634,512,428**	**632,068,867**	**697,129,776**
Expenditures:				
General Fund	429,535,985	464,533,964	438,524,659	485,055,095
Special Revenue Funds:				
Occupancy Tax Fund	35,972,902	27,767,225	40,000,000	40,000,000
Reappraisal Reserve Fund	473,661	456,962	703,280	454,781
Emergency Telephone System Fund	926,229	1,433,763	1,590,388	678,081
Register of Deeds Automation Fund	99,702	87,544	135,000	145,000
Register of Deeds Trust Fund	257,331	237,660	292,000	317,000
Special Taxing Districts Fund	63,054,607	65,179,850	69,585,716	84,670,664
Transportation Fund	4,649,406	6,863,243	6,884,312	5,974,234
Woodfin PDF Fund	784,198	791,642	818,468	835,734
Forfeitures Fund	108,326	92,736	276,280	-
School Fines and Forfeitures Fund	1,402,342	732,275	2,000,000	2,000,000
Representative Payee Fund	618,123	588,461	900,000	900,000
Opioid Settlement Fund	2,350,849	2,914,820	3,218,194	3,648,282
Enterprise Funds:				
Solid Waste Fund	15,811,309	15,107,790	18,398,565	16,784,722
Real-Time Intelligence Center Fund	151,487	204,004	-	-
Inmate Commissary Fund	465,856	1,193,292	450,000	447,600
Internal Service Fund	43,567,913	47,677,427	48,292,005	55,218,583
Total	**600,230,225**	**635,862,657**	**632,068,867**	**697,129,776**

RECOMMENDED BUDGET SUMMARY ALL FUNDS - REVENUES

Summary of County Funds	FY2024 Actuals	FY2025 Actuals	FY2026 Amended	FY2027 Budget
General Fund				
Property Tax	256,768,376	275,362,222	287,234,357	336,673,912
Local Option Sales Tax	45,427,425	45,401,618	49,627,016	49,510,597
Intergovernmental	48,337,259	51,992,237	50,804,859	46,289,737
Other Taxes & Licenses	9,781,223	5,782,073	6,190,900	6,859,412
Permits & Fees	7,070,437	5,399,434	7,205,917	7,461,772
Sales & Services	25,032,279	25,598,688	23,417,318	24,676,187
Interfund Transfers	7,619,429	5,061,030	5,084,162	5,097,619
Bond Proceeds	2,784,387	35,636,563	587,640	-
Miscellaneous	4,919,493	7,865,327	1,738,734	1,625,342
Investment Earnings	10,540,652	8,108,636	6,000,000	5,005,000
Forfeitures	-	-	-	-
Appropriated Fund Balance	-	-	633,756	1,855,517
Total	**418,280,960**	**466,207,828**	**438,524,659**	**485,055,095**
Special Revenue Funds				
Property Tax	46,539,087	48,087,033	52,171,489	66,543,968
Local Option Sales Tax	16,986,482	17,092,817	18,232,695	18,962,430
Intergovernmental	4,799,585	6,160,908	6,433,183	5,968,616
Other Taxes & Licenses	35,972,902	27,767,225	40,000,000	40,000,000
Permits & Fees	394,367	370,427	422,000	457,000
Sales & Services	4653	25	-	-
Interfund Transfers	1,721,926	1,987,874	1,655,559	1,985,980
Bond Proceeds	-	0	-	-
Miscellaneous	6,842,683	3,510,173	4,439,135	3,935,594
Investment Earnings	275,808	305,725	5,000	5,000
Forfeitures	399,372	137,062	-	-
Appropriated Fund Balance	-	-	3,044,577	1,765,188
Total	**113,927,559**	**105,419,269**	**126,403,638**	**139,623,776**
Enterprise Funds				
Property Tax	-	-	-	-
Local Option Sales Tax	-	-	-	-
Intergovernmental	27,000	-	54,000	500,000
Other Taxes & Licenses	845,922	819,404	780,000	795,000
Permits & Fees	10,537	12,300	13,700	12,500
Sales & Services	12,236,596	12,973,964	13,078,107	12,643,500
Interfund Transfers	6,358	186,950	-	-
Bond Proceeds	-	1,774,000	-	-
Miscellaneous	1,411,136	505,136	62,000	70,000
Investment Earnings	880,129	801,204	-	1
Forfeitures	-	-	-	-
Appropriated Fund Balance	-	-	4,860,758	3,211,321
Total	**15,417,678**	**17,072,957**	**18,848,565**	**17,232,322**
Internal Service Fund				
Property Tax	-	-	-	-
Local Option Sales Tax	-	-	-	-
Intergovernmental	-	-	-	-
Other Taxes & Licenses	-	-	-	-
Permits & Fees	-	-	-	-
Sales & Services	41,622,530	45,812,375	45,330,938	50,859,205
Interfund Transfers	-	-	-	-
Bond Proceeds	-	-	-	-
Investment Earnings	-	-	-	-
Forfeitures	-	-	-	-
Appropriated Fund Balance	-	-	2,961,067	4,359,378
Total	**41,622,530**	**45,812,375**	**48,292,005**	**55,218,583**
Grand Total	**589,248,728**	**634,512,428**	**632,068,867**	**697,129,776**

RECOMMENDED BUDGET SUMMARY ALL FUNDS - EXPENDITURES

Service Area Department	FY2024 Actuals	FY2025 Actuals	FY2026 Amended	FY2027 Budget
General Government				
Access & Human Affairs	483,015	471,713	509,614	513,471
Budget	799,331	824,720	844,356	1,037,685
Community Engagement	651,589	606,091	695,971	308,796
PR & Communications	1,801,236	1,815,770	1,926,653	2,513,932
County Manager	1,348,795	1,450,231	1,760,097	1,836,256
Elections	3,568,720	3,033,528	2,910,055	3,290,696
Finance	2,802,556	2,907,378	3,152,349	3,344,469
Fleet Services	4,354,702	6,635,391	2,934,242	1,908,062
General Services	11,174,763	10,833,154	12,254,934	13,297,075
Parking Services	814,975	808,225	986,203	896,117
Governing Body	1,049,669	984,452	1,004,847	1,068,975
Helene Recovery Office	-	-	177,635	172,029
Human Resources	2,658,227	2,559,603	2,959,698	3,071,396
Information Technology	17,333,322	21,303,326	20,854,138	24,081,454
Internal Audit	69,718	238,718	450,929	320,000
Legal and Risk	1,278,078	1,206,259	1,392,583	1,483,672
Register of Deeds	5,424,845	1,997,016	2,116,886	2,229,797
Strategic Partnerships	2,153,455	2,175,653	1,232,472	2,323,048
Strategy and Innovation	1,469,382	1,491,546	1,565,149	1,841,780
Sustainability	607,097	434,793	530,154	538,663
Tax Assessment	4,175,639	3,978,003	4,671,058	4,862,746
Tax Collections	2,187,503	2,069,926	2,099,988	2,110,632
Nondepartmental	397,638	-	(557,816)	(428,480)
Reappraisal Reserve Fund	473,661	456,962	703,280	454,781
Register of Deeds Automation Fund	99,702	87,544	135,000	145,000
Register of Deeds Trust Fund	257,331	237,660	292,000	317,000
Internal Service Fund	43,567,913	47,677,427	48,292,005	55,218,583
Public Safety				
Emergency Services	23,875,224	24,447,121	28,221,783	30,418,962
Public Safety Training Center	1,212,977	1,544,689	1,125,057	1,409,361
911 Operations	8,454,782	7,876,167	8,370,537	8,776,338
Identification Bureau	2,078,013	1,840,150	2,112,203	2,357,869
Family Justice Center	895,865	981,796	1,160,889	-
Juvenile Crime Prevention Council	-	-	-	-
Justice Resource Support	2,810,964	2,858,016	3,224,508	5,609,975
Pre-trial Release	1,317,432	1,237,404	1,501,584	-
Courthouse Mandates	-	-	-	340,500
Public Safety Interoperability Partnership	1,455,847	1,351,089	1,536,647	1,638,728
Detention Center	23,442,646	24,061,849	24,891,981	26,429,358
Sheriff's Office	24,862,372	27,201,482	27,677,992	30,320,126
Nondepartmental	747,901	237,788	(857,438)	(825,000)
Special Taxing Districts Fund (Fire)	46,730,398	48,773,471	52,335,716	66,670,664
Emergency Telephone System Fund	926,229	1,433,763	1,590,388	678,081
Sheriff Forfeitures Fund	108,326	92,736	276,280	-
Inmate Commissary Fund	465,856	1,193,292	450,000	447,600
Human Services				
Animal Services	1,995,489	1,694,977	1,780,931	1,997,709
Behavioral Health	600,000	600,000	600,000	600,000
Direct Assistance	8,637,699	8,606,848	8,433,748	8,268,461
Division of Social Services	57,198,736	59,386,671	62,366,170	64,635,828
Public Health	24,760,948	23,109,446	24,154,957	25,339,246
Veterans Service	422,555	404,081	484,124	518,410
Nondepartmental	662,233	-	(1,007,708)	(1,033,854)
Transportation Fund	4,649,406	6,863,243	6,884,312	5,974,234
Representative Payee Fund	618,123	588,461	900,000	900,000
Opioid Settlement Fund	2,350,849	2,914,820	3,218,194	3,648,282

RECOMMENDED BUDGET SUMMARY ALL FUNDS - EXPENDITURES (CONTINUED)

Service Area Department	FY2024 Actuals	FY2025 Actuals	FY2026 Amended	FY2027 Budget
Economic & Physical Development				
Economic Development	1,035,429	495,000	1,745,000	745,000
Permits & Inspections	2,970,719	2,950,802	3,290,504	4,128,744
Planning	3,462,596	3,567,178	4,323,363	4,759,599
Agriculture and Land Resources	996,452	918,441	1,011,505	1,129,122
Cooperative Extension	462,608	531,895	582,444	599,581
Air Quality*	-	-	-	507,605
Nondepartmental	124,767	-	(150,499)	(180,181)
Occupancy Tax Fund	35,972,902	27,767,225	40,000,000	40,000,000
Woodfin PDF Fund	784,198	791,642	818,468	835,734
Solid Waste Fund	15,811,309	15,107,790	18,398,565	16,784,722
Cultural & Recreational	-	-	-	-
Library	8,031,395	8,396,298	9,676,014	10,214,632
Recreation Services	2,493,935	2,381,997	2,656,137	2,858,118
Nondepartmental	73,947	-	(163,359)	(191,124)
Education				
AB Tech	8,114,549	8,700,207	8,396,570	8,660,222
Asheville City Schools	17,704,730	17,245,850	17,554,012	19,212,633
Buncombe County Schools	95,569,294	95,324,969	99,707,258	109,128,268
Education Support	566,553	580,133	239,000	264,000
Pre-K	-	-	-	-
Nondepartmental	-	-	-	-
Special Taxing Districts (School Suppl.)	16,324,209	16,406,380	17,250,000	18,000,000
School Fines and Forfeitures Fund	1,402,342	732,275	2,000,000	2,000,000
General Fund Interfund Transfers	13,715,693	10,412,215	9,073,617	15,414,666
General Fund Debt Service	22,328,863	57,967,912	18,332,933	28,379,922
Total	**600,230,225**	**635,862,657**	**632,068,867**	**697,129,776**

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.

*Air Quality previously existed as a Component Unit of Buncombe County, but has been brought into the General County Operation.



Personnel Summary

General Fund Summary - Positions by Service Area

Service Area	Prior Year	Current Year	Budget Year	Percent Change
General Government	300	300	313	4%
Public Safety	745	744	751	1%
Human Services	599	599	603	1%
Economic & Physical Development	64	64	75	17%
Culture & Recreation	111	111	114	3%
Total General Fund	1,819	1,818	1,856	2%

Summary of Budgeted Positions by Fund

Fund	Prior Year	Current Year	Budget Year	Percent Change
General Fund	1,819	1,818	1,856	2%
Enterprise Funds	45	45	45	0%
Internal Service Fund	5	5	5	0%
Grant Projects Funds	48	39	36	-8%
Total All Funds	1,917	1,907	1,942	1.8%

*Current Year count refers to beginning FY2026 count.

- **General Fund**

  For FY2027, 32 new positions are recommended. Additionally six (6) positions come from the incorporation of the Air Quality Agency. There are also six (6) positions being reclassed.

- **Enterprise Fund**

  For FY2027, no new positions are recommended to the Solid Waste Fund.

- **Grant Projects Funds**

  For FY2027, eight (8) grant positions were closed mid-year, and five (5) were added mid-year.



Buncombe County General Services and Fleet Complex

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. Twenty-five project requests were presented by County departments and after use of criteria and applying budget constraints, eighteen projects were recommended by the Team. Twelve of these projects will be debt-financed and six will be pay-go projects. The Solid Waste Enterprise Fund will fund three capital projects, one via debt-financing, one via pay-go funding, and one grant-funded project.

Buncombe County FY27-33 Capital Improvement Plan

Department/Project	FY27 Recommended	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	FY32 Planned	FY33 Planned	Future Planned	Funding Source
911									
FY28 911 Center - Design/Assessment		$1,700,000			$15,300,000				Debt
Economic Development/Intergovernmental Affairs									
FY28 Ferry Road Transportation Infrastructure		$11,000,000							Other
Elections									
Voting System Replacement		$781,350							TBD
Emergency Services									
Ambulances	$683,164	$1,300,000	$1,239,946	$1,136,415	$3,381,870	$2,894,872	$3,612,000		Debt
FY27 EMS West Regional Base - Construction	$16,594,000								Debt
FY27 40 McCormick Pl. EMS Base - Construction	$5,460,000								Debt
Shelter Resiliency Generator Project			$1,260,000		$1,323,000		$1,389,000		Debt
FY28 PSTC Modular Office Building		$810,000							Debt
FY28 EMS South Local Base - Land & Design		$2,100,000							Debt
FY29 EMS South Local Base - Construction			$11,500,000						Debt
FY30 ES Logistics Facility				$6,000,000					Debt
FY30 EMS North Regional Base - Land & Design				$2,600,000					Debt
FY31 EMS North Regional Base - Construction					$19,594,000				Debt
Future EMS East Regional Base								$20,700,000	Debt
Future EMS West Local Base								$13,660,000	Debt
PSTC Training Props			$218,900	$250,000					Pay-Go
FY30 PSTC Methane/Firing Range Upgrade				$220,000					Pay-Go
PSTC Prop/Firing Range Maintenance Replacement					$292,800	$266,200			Pay-Go
FY31 PSTC Storage Bays					$625,000				Debt
FY32 PSTC Concrete Expansion Maintenance						$322,080			Pay-Go
General Services									
Comprehensive Facility Assessment Reno. & Repair		$141,482		$1,499,652	$6,286,202	$3,515,977	$3,229,222	$47,751,929	Debt
Countywide Paving		$1,019,663	$500,000	$500,000	$1,000,000	$500,000	$1,000,000	$1,000,000	Debt
HVAC/Boiler/Chiller Replacements		$750,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000		Debt
Building Exterior & Interior Renovations		$800,000	$750,000	$1,000,000	$500,000	$750,000	$1,000,000		Debt
Roof Replacements		$725,000	$800,000	$750,000	$1,200,000	$900,000	$700,000		Debt
Library Facility Assessment Renovation & Repair		$836,598		$21,098,560	$6,564,727	$2,358,984	$14,453,637	$37,907,368	Debt
Elevator Modernization Upgrades		$590,800	$1,000,000	$500,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	Debt
Community Center Assessment Renovation & Repair	$250,000		$10,295,354	$111,500	$575,368				Pay-Go
FY27 South Buncombe Library LFA Renovation & Repair	$1,182,386								Debt
FY27 49 Mt. Carmel Rd. CFA Reno. & Repair	$100,000								Pay-Go
FY27 94 Coxe Ave. Structural Repairs	$406,500								Debt
FY27 New Parks & Indoor Recreation Facility	$1,650,000	$19,687,800							Debt
FY27 New EOC/Storage Facility	$3,000,000	$46,000,000							Debt
FY27 Detention Center Facility Controls System Upgrade	$5,168,000								Debt
FY27 Interchange Interior Conversion	$186,000								Pay-Go
FY27 Pack Library Elevator Upgrade	$518,000								Debt
FY27 257 Biltmore Ave. Reno. & Repair	$500,000	$2,432,573	$1,041,760	$1,480,026	$419,956	$520,000	$815,391		Debt
FY28 164 Erwin Hills Rd. CFA Renovation & Repair		$1,893,927							Debt
FY28 Sheriff Evidence Storage		$8,840,000							Debt
FY28 Ag & Land New Facility - Land/Design		$1,107,336	$13,484,282						Debt
FY31 Facility Assessment Update					$3,000,000				TBD
FY31 Library Facility Assessment Update					$1,000,000				TBD

Buncombe County FY27-33 Capital Improvement Plan

Department/Project	FY27 Recommended	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	FY32 Planned	FY33 Planned	Future Planned	Funding Source
Governing Body									
I-26 Infrastructure Project - Multimodal Design Elements								$1,000,000	TBD
Health and Human Services									
FY27 40 Coxe Ave. Security Enhancements	$481,737								Pay-Go
FY28 40 Coxe Ave. ADA Main Floor Bathroom Upgrade		$211,356							Pay-Go
Justice Services									
FY27 Courtroom Renovations	$620,322	$820,477							Debt
FY28 Courthouse Security Enhancements		$113,391							Pay-Go
Library									
FY27 Swannanoa Library & Government Complex – Land & Design	$3,200,000	$12,000,000							Debt
FY29 Weaverville Library - Land & Design			$2,950,000						Debt
Planning									
FY28 26-46 Valley St. Affordable Housing Loan		$8,056,000							Other
Parks and Recreation									
Enka Recreation Destination - Phase II	$1,053,645	$1,053,645	$1,053,645						Pay-Go
FY27 Glen Bridge River Park Boat Launch Replacement	$163,638								Pay-Go
Parks and Recreation Master Plan Projects Placeholder			$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000		Debt
FY28 Bent Creek River Park Boat Launch Replacement		$137,411							Pay-Go
FY28 Lake Julian Boat Ramp Replacement & Fishing Dock		$307,643							Pay-Go
FY28 Lake Julian Facility Improvements		$1,373,190							Debt
FY29 North Buncombe Ballfields/Facility Renovation			$3,577,468						Debt
FY29 Hominy Valley Ballfields Renovation			$3,121,872						Debt
FY30 Big Ivy Playground				$632,954					Debt
FY30 Enka Recreation Destination - Phase III Placeholder				$2,411,775					Pay-Go
Sheriff's Office									
Detention Center Facility Assessment Renovation & Repair	$401,051	$3,700,491	$576,615	$826,678	$129,170	$156,848	$529,212	$5,843,088	Pay-Go
FY29 Sheriff's Office Carpet Replacement			$312,970						Pay-Go
Detention Center Interior Painting								$489,650	TBD
Sustainability									
FY28 Electric Vehicle Charging Infrastructure - Construction		$416,490							Debt
FY28 Energy Storage Systems for County Facilities		$209,000							Pay-Go
TOTAL	**$41,618,443**	**$130,915,623**	**$55,682,813**	**$43,017,560**	**$64,192,093**	**$15,184,961**	**$29,728,462**	**$129,352,035**	
Subtotal - Pay-Go	**$2,636,071**	**$2,032,446**	**$1,585,515**	**$2,881,775**	**$292,800**	**$588,280**	**$0**	**$0**	
Subtotal - Debt	**$38,982,372**	**$109,045,827**	**$54,097,298**	**$40,135,785**	**$59,899,293**	**$14,596,681**	**$29,728,462**	**$127,862,385**	
Subtotal - Other/TBD	**$0**	**$19,837,350**	**$0**	**$0**	**$4,000,000**	**$0**	**$0**	**$1,489,650**	

Solid Waste FY27-33 Capital Improvement Plan

Project Name	Category	FY27 Recommended	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	FY32 Planned	FY33 Planned	Future FY Planned	Funding Source
Landfill Engineering Cell 7 MSW/C&D Landfill Expansion	Construction	$2,817,103	$2,817,194							Debt
New Compactor	Equipment	$387,875	$388,045	$387,795	$388,125					Debt
FY26 Landfill Phase 8 C&D ($2.7M Total)	Construction	$329,517	$313,750	$304,500	$295,250	$286,000	$276,750	$267,500	$1,792,750	Debt
FY27 Landfill Inbound Scale Replacement	Equipment	$128,272								Pay-Go
FY27 C&D Waste Sorting	Planning/Engineering/Design	$500,000	$2,220,000	$2,250,000						Grant
FY27 Landfill Cell 8 MSW ($11M Total; $970K Design)	Design/Construction			$989,352	$989,352	$989,352	$989,352	$989,352	$9,893,521	Debt
Tipping Floor Repairs	Equipment		$125,000							Pay-Go
Landfill Skid Steer	Equipment		$144,725							Pay-Go
Transfer Station Skid Steer	Equipment		$144,725							Pay-Go
Landfill Mini Excavator	Equipment		$147,477							Pay-Go
Transfer Station Mini Excavator	Equipment		$147,477							Pay-Go
C&D Sorting Skid Steer	Equipment			$144,725						Pay-Go
Landfill Gas to Energy Engine Longblock Rebuild	Equipment			$120,000	$116,000	$112,000	$108,000	$104,000		Debt
New Walking Floor Trailers	Equipment			$125,000	$125,000	$125,000	$125,000	$125,000	$1,375,000	Pay-Go
Transfer Station Truck Replacement Plan	Equipment			$180,000	$180,000	$180,000	$180,000	$180,000	$1,980,000	Pay-Go
Landfill Gas Collection System Expansion/Improvement	Construction			$1,200,000						TBD
2017 Caterpillar 320FL Trackhoe	Equipment			$293,873						Pay-Go
Outbound Scale Replacement	Equipment			$128,272						Pay-Go
Transfer Station Convenience Site Access Road	Planning/Engineering/Design			$73,582	$73,582	$73,582	$73,582	$73,582	$735,818	Debt
Transfer Station Convenience Site Construction	Planning/Engineering/Design			$110,373	$110,373	$110,373	$110,373	$110,373	$1,103,726	Debt
Paving Overlay	Planning/Engineering/Design				$125,000					Pay-Go
D6N Tractor-Grading/Expansion	Equipment				$350,000					Pay-Go
CAT 336F - Excavator	Equipment					$377,604				Pay-Go
Solid Waste Capital Projects TOTAL		**$4,162,766**	**$6,448,393**	**$6,307,472**	**$2,752,682**	**$2,253,911**	**$1,863,057**	**$1,849,807**	**$16,880,815**	
Subtotal - Pay-Go		**$128,272**	**$709,404**	**$871,870**	**$780,000**	**$682,604**	**$305,000**	**$305,000**	**$3,355,000**	
Subtotal - Debt		**$3,534,494**	**$3,518,989**	**$1,985,602**	**$1,972,682**	**$1,571,307**	**$1,558,057**	**$1,544,807**	**$13,525,815**	
Subtotal - Other/TBD		**$500,000**	**$2,220,000**	**$3,450,000**	**$0**	**$0**	**$0**	**$0**	**$0**	

Appendix A

FY2027 Grant Authorizations

Affordable Housing Services Program

Early Childhood Education Grants

Home and Community Care Block Grants

Isaac Coleman Economic Community Investments Grants

Juvenile Crime Prevention Council Funding

Safety Net and Behavioral Health MOE Funding

Strategic Partnership Grants

Buncombe County Affordable Housing Funding Recommendations
FY2027 Loan and Grant Applicants

Organization Name	Project Name	FY2027 Funding Request	FY2027 Proposed Funding
Harmony Housing	Coxe Avenue Construction Loan[1]	$9,800,000	$9,800,000
Urban Atlantic	Ferry Road II Senior Construction Loan[1]	$1,250,000	$1,250,000
Asheville Habitat for Humanity	Home Repair for Low-Income Homeowners Emergency Repair Grant	$1,470,000	$600,000
Asheville Habitat for Humanity	Tried Street Construction Loan to Downpayment Assistance Loan[2]	$816,301	$500,000
Mountain Housing Opportunities	Essential Home Repair Emergency Repair Grant	$400,000	$400,000
Colaborativa La Milpa	PODER Emma Home Repair Program Emergency Repair Grant	$379,500	$264,650
Eblen Charities	Housing Assistance & Stability Program Tenant Based Rental Assistance Grant	$600,000	$200,000
Safe Shelter	Safe Shelter Expansion Construction Grant	$167,100	$167,100
Council on Aging of Buncombe County	Senior Home Repairs Emergency Repair Grant	$250,000	$75,000
Energy Savers Network	Home Repairs for Low Income Clients of Energy Savers Emergency Repair Grant	$200,000	$50,000
Asheville-Buncombe Community Land Trust	ABCLT Homeownership Downpayment Assistance Loan[3]	$300,000	$30,000
Arc of Buncombe County	Building Affordable Housing Capacity Tenant Based Rental Assistance Grant	$45,000	$25,000
	TOTAL:	**$15,677,901**	**$13,361,750**

Sources of Funds	Amount
GO Bond Funds	$9,942,628
General Fund	$2,311,845
Housing Trust Program Income	$395,806
Unallocated FY23 AHSP	$399,626
Unallocated FY25 AHSP	$311,845
TOTAL	**$13,361,750**

[1]Term of at least twenty (20) years, fixed interest rate of 2% with no balloon payments due for at least fifteen (15) years, an amortization period of the loan at twenty (20) years, and payments due annually from available cash flow.

[2]Construction loan converts to Down Payment Assistance at sale, 0% interest

[3]Non-forgivable loan to homebuyer secured by a lien, 0% interest, principal due upon sale, refinance or no longer primary residence.

Buncombe County Affordable Housing Funding Recommendations
FY2027 Loan and Grant Applicants

The following applicants did not receive recommendation for funding for FY27

Urban Atlantic	Ferry Road I Family Construction Loan	$3,750,000	$0
Commonwealth Dev. Corp. of America	District East Commons (9% LIHTC)	$697,500	$0
Low Country Housing and Communities	Mossy Rock Terrace (9% LIHTC)	$4,319,363	$0
Community Health & Wellness Collective Services	CHWCS Community Housing and Stability Project	$100,000	$0
Salvation Army, Asheville	Tenant Stability Program	$150,000	$0
United Community Development of North Carolina	Equity Urgent Health & Safety Home Repair Program	$30,000	$0
Energy Savers Network	Admin Support for ESN	$50,000	$0
Homeward Bound	Housing Stability & Systems Coordination	$50,000	$0
Mountain Housing Opportunities, Inc.	Building Affordable Housing Capacity	$50,000	$0
Pisgah Legal Services	Homelessness Prevention Program	$50,000	$0
Safe Shelter	Safe Shelter Admin	$20,000	$0
Heart House Comprehensive Recovery Community	This Heart House	$50,000	$0
Safe Shelter	ATHENA (Affordable Tiny Home Educational Network of Asheville)	$50,000	$0
Wild Abundance Social Responsibility Fund	Learn, Build, House; 4-month Carpentry Program	$45,000	$0
Heart House Comprehensive Recovery Community	The Heart House	$50,000	$0
Taft-Mills Group, LLC	Sweeten Grass Trace (4% LIHTC)	$750,000	$0
Taft-Mills Group, LLC	Alta Valley Trace (9% LIHTC)	$750,000	$0
Taft-Mills Group, LLC	Vista Trace (4% LIHTC)	$750,000	$0
Hilliard Flats LLC	Niche on Hilliard	$1,400,000	$0
	TOTAL:	**$13,111,863**	**$0**

Buncombe County Early Childhood Grants
FY2027 Grant Recommendations

Organization Name	Project Name	FY2027 Funding Request	FY2027 Award
AB Technical Community College	Blazing Trails: Early Childhood Collegiate Support Program	$120,052	$72,031
Asheville Jewish Community Center	Enhancing Early Childhood and Family Support	$74,800	$44,880
Buncombe County Schools Learning Labs	Buncombe Couty Schools Learning Labs	$331,420	$248,565
Buncombe Partnership for Children	Sustaining Success in Building NC PreK Capacity	$1,056,539	$792,404
Buncombe Partnership for Children	Buncombe Partnership for Children Early Childhood Workforce Development Program	$163,092	$163,092
Buncombe Partnership for Children	Child Care Resources: Professional and Systems Development	$153,000	$153,000
Colaborativa La Milpa	El Telar	$100,000	$100,000
Community Action Opportunities	Boost Buncombe Children and Families with Head Start	$658,000	$493,500
Eliada Homes, Inc	Eliada Child Development Apprentice Program	$94,180	$70,635
Evolve Early Learning	Completing the Continuum of Care: Infant Toddler Expansion & Teacher Apprenticeship Program	$200,000	$120,000
FIRSTwnc	SUNSHINE Extension	$178,600	$133,950
Irene Wortham Center	Strengthening Specialized Early Education Infrastructure	$489,972	$367,479
OnTrack Financial Education & Counseling	Secure Early Childhood Matched Savings	$37,510	$30,008
Read to Succeed	PreK Literacy & Kindergarten Readiness Expansion	$50,000	$37,500
Swannanoa Valley Child Care Council (Donald S Collins Early Learning Center)	Maintaining a High Quality Program For All Children	$365,797	$274,348
The Children's Center of Western North Carolina	Relocation & Transition Year Support	$310,000	$232,500
The Christine Avery Learning Center	Strengthening Early Learning Access and Workforce Stability at CWA	$355,460	$266,595
Verner Center for Early Learning	Preserving Program Quality and Enhancing Support Services for Children and Teachers	$360,091	$270,068
YWCA of Asheville and Western North Carolina	Empowerment Childcare	$100,000	$100,000
YWCA of Asheville and Western North Carolina	Early Learning Program Expansion Initiative	$144,650	$83,630
		TOTAL:	**$4,054,185**

Buncombe County Early Childhood Grants
FY2027 Grant Recommendations

NOT RECOMMENDED FOR FUNDING			
Asheville City Schools	High Quality Care for Children with Disabilities and Mental Health Needs	$147,000	$0
Emmanuel Lutheran School	Rams Ready to Rise Initiative	$41,800	$0
Growing Meals	Kitchen Launch for Early Childhood Meal Service Program	$75,000	$0
Hominy Baptist Church	Hominy Child Care Early Education Enhancement	$26,500	$0
Kids Garden Asheville	Kids Garden Expansion and Sustainability	$200,000	$0
Montessori Learning Community of Asheville	Strengthening the Early Childhood Workforce Through Transition and Connection	$85,000	$0
Safe Childcare Partnerships	Emergency Safety Training for Childcare Workforce	$66,000	$0
YTL Training Program	New Childcare Program @ Grace Covenant Presbyterian Church	$355,100	$0

Home and Community Care Block Grant (HCCBG) Advisory Committee
FY 2027 Allocation Worksheet

Organization Name	Program	FY2026 Allocation HCCBG	FY 2027 Requested HCCBG	FY2027 Proposed Funding
Buncombe County Government	In-Home Aide	$315,668	$368,000	$307,000
Jewish Family Services of WNC-Elder Club	Respite	$9,896	$18,000	$11,000
Jewish Family Services of WNC-Healing Solutions Counseling	Counseling	$14,844	$18,000	$15,000
Land of Sky Regional Council, Area Agency on Aging	Community Health Workers	$39,583	$97,755	$40,000
Land of Sky Regional Council, Area Agency on Aging	Senior Companion Program	$19,792	$87,964	$22,000
MAP - Info & Options	Information & Options		$100,000	$70,000
MAP (Day Care)	Adult Day Care	$74,217	$100,000	$74,000
MAP (Day Health)	Adult Day Health	$113,799	$160,000	$111,000
MAP Transport HCCBG	Transportation HCCBG	$65,311	$120,000	$65,000
Meals on Wheels of Asheville & Buncombe County, Inc.	Home Delivered Meals	$173,172	$197,530	$190,000
Mountain Housing Opportunities, Inc.	Home Repair	$49,478	$100,000	$68,034
Mountain Mobility	Transportation	$494,768	$500,000	$465,000
Pisgah Legal Services	Legal Services	$14,844	$75,000	$25,000
The Council on Aging of Buncombe County, Inc.	Information & Options	$98,956	$155,762	$20,000
The Council on Aging of Buncombe County, Inc.	Congregate Dining	$197,911	$299,154	$220,000
NOT RECOMMENDED FOR FUNDING				
BAYADA	In-Home Aide		$318,668	$0
Big Hearts Big Smiles	In-Home Aide		$250,000	$0
Land of Sky - EBWI	Health Promotion		$64,070	$0
Land of Sky - HHI	Home Repair		$50,000	$0
Senior Oral Health Services	Oral Health		$232,050	$0
Thrive In Home	Skilled Home Health Care		$246,810	$0
	Total:	**$1,682,239**	**$3,558,763**	**$1,703,034**

Home and Community Care Block Grant (HCCBG) Advisory Committee
FY 2027 Allocation Worksheet

Organization Name	Program	FY2026 Allocation HCCBG	FY2027 Requested HCCBG	FY2027 Proposed Funding
Better Together	Transportation	$41,000	$73,362	$60,000
Blue Ridge Pride	Program Support	$12,000	$17,000	$5,000
Center for Conscious Living and Dying	End of Life Mgmt	$14,000	$88,000	$14,000
Eblen Charities	Stability for Older Adults	$33,000	$50,000	$37,000
Hominy Baptist Church DayStay	Respite	$34,000	$50,000	$41,000
Institute for Preventive HC & Advocacy	Social Determinants of Health		$35,000	$12,000
MAHEC Mountain Area Health Education Center, Inc.	Home Based Primary Care	$28,000	$63,422	$40,000
Buncombe County Government In-Home Aide	In-Home Aide	$45,000	$15,000	$15,000
MAP (Transportation - BCSAF)	Transportation BCSAF	$33,000	$80,000	$53,000
MemoryCare	Caregiver Support	$60,000	$75,000	$62,000
OnTrack Financial Education & Counseling	Financial Counseling	$30,000	$42,000	$36,000
W4H Asheville Working Wheels	Car Repair	$33,000	$61,500	$50,000
NOT RECOMMENDED FOR FUNDING				
Caring for Parents	Caregiver Wellness		$7,250	$0
Community Health & Wellness	Health Education		$20,000	$0
SeekHealing	Social Connection		$34,500	$0
Stronger Together Wellness	Post Stroke Support		$23,000	$0
	Total:	**$363,000**	**$735,034**	**$425,000**

Buncombe County Isaac Coleman Economic Community Investment Grants
FY2027 Grant Recommendations

Organization Name	Project Name	FY2027 Requested Amount	FY2027 Proposed Funding
Appalachian Mountain Community Health Centers	Appalachian Mountain Health Embeds Behavioral Health Care in Asheville City Schools	$150,000	$100,000
Literacy Together	Literacy Leaders: Reading Together, Rising Together	$100,000	$100,000
OpenDoors of Asheville	OpenDoors Asheville “To & Through” College & Career Initiative - Tutoring	$150,000	$100,000
Read to Succeed	Community-Powered Literacy & Graduation Pathways Initiative	$102,500	$100,000
The Glitter Sisters Inc	Courage Collective Pathways: Graduation Persistence & Leadership Development	$150,000	$100,000
		Total:	**$500,000**
NOT RECOMMENDED FOR FUNDING			
Asheville City Schools Foundation	Building A Leadership Continuum Rather Than A Pipeline: ACSF investing abundantly in our youth	$100,000	$0
Buncombe County Schools	Bridging Success: A Career Academy Internship & Mentorship Collaborative	$150,000	$0
Children First/Communities in Schools of Buncombe County	Children First/Communities In Schools: Closing Reading Level Gaps with Student Supports & Mentoring	$130,000	$0
Chosen PODS	Chosen PODS Youth Pathways	$150,000	$0
Colaborativa La Milpa	Casa de Cultura	$150,000	$0
Each One Teach One Through Food, Inc.	Momentum Pathways: Stabilization to Graduation	$150,000	$0
Eagle Market Streets Development Corporation	CoThink - Next Wave	$150,000	$0
FIRSTwnc	Peer Navigators: Neurodiverse Youth Mentoring & Transition Support	$125,000	$0
Gateway Group of Asheville	SCRUBS (Students Creating, Releasing, Unbelievable Belief in Self)	$105,000	$0
Helene Therapy Network Inc	Stability for Learning: Reducing Instructional Loss to Close Graduation Gaps	$125,000	$0

Buncombe County Isaac Coleman Economic Community Investment Grants
FY2027 Grant Recommendations

NOT RECOMMENDED FOR FUNDING			
MusicWorks Asheville	MusicWorks	$100,000	$0
My Daddy Taught Me That	Level Up Impact with KL Training Solutions	$150,000	$0
Partners Unlimited, Inc.	Bridging The Gap	$147,200	$0
Project Lighten Up	Project Lighten Up Summer Day Camp Learning Academy and After School Action	$100,000	$0
Serve to Lead	Youthful H.A.N.D. afterschool and summer program	$100,000	$0
The Christine Avery Learning Center	Pathways to Promise	$150,000	$0
UNETE	MANOS: Student, School, Family, and Community Engagement for Graduation Success	$142,000	$0
YTL Training Program	Learning and Growing Together	$150,000	$0
YWCA of Asheville and Western North Carolina	Youth Racial Justice Facilitator Development Program (YRJFDP)	$150,000	$0

Buncombe County Juvenile Crime Prevention Council
FY2027 JCPC Funding Authorizations

Organization Name	Project Name	FY2026 Award	FY2027 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	$ 131,374	$ 131,374
Umoja & UNETE Restorative Practices Program	Umoja & UNETE Restorative Practices Program	$ 78,787	$ 78,787
**Year Two of Grant Award Cycle*	**TOTAL:**	**$ 644,477**	**$ 644,477**

Buncombe County Safety Net and Behavioral Health Maintenance of Effort Funding Proposals

Organization Name	Project Name	Funding Request Amount	FY2027 Proposed Funding
All Souls Counseling Center	Standing in the Gap: Providing Accessible Mental Health Services in Buncombe Co. for 25 Years	$148,673	$100,000
Appalachian Mountain Community Health Centers	Expanding Integrated Mobile Healthcare for Populations at Compass Point Village	$200,000	$150,000
Haywood Street Congregation	Haywood Street Respite	$599,149	$150,000
RHA Health Services, Inc	RHA Prevent, Respond, Stabilize, Support: Buncombe County's Behavioral Health Safety Net Project	$1,200,000	$200,000
Western NC Community Health Services	From Access to Outcomes: Whole-Person, Integrated Care for ALL	$600,000	$300,000
Western NC Community Health Services	From Access to Outcomes: Integrated Behavioral Health Care for ALL	$600,000	$300,000
	Total:	**$3,347,822**	**$1,200,000**
NOT RECOMMENDED FOR FUNDING			
AVL DBT and Trauma Therapy	DBT Scholarship Fund	$520,000	$0
Better Together Transportation	Relational Miles: SDoH Transportation for Vulnerable Adults	$73,362	$0
Black Mountain Counseling Center	Access for all: Removing Barriers to Mental Health Care in the Swannanoa Valley	$25,000	$0
Colaborativa La Milpa	Social Determinants of Health: Emma Community	$542,846	$0
Deep Time	Deep Time Community Health Pilot	$650,040	$0
Eliada Homes, Inc	ESTA Youth Housing and Food Support	$109,780	$0
FIRST at Blue Ridge, Inc.	Community FIRST: Clinically Monitored Housing for Adults Experiencing SUD in Buncombe County	$438,000	$0
FIRSTwnc	ACCESS FIRST	$600,000	$0
From the Ashes Cultural Arts & Counseling	Behavioral Health and Wellness Center Project	$600,000	$0
Heart House Comprehensive Recovery Community	The Heart House - Free transitional living for people experiencing homelessness, seeking recovery	$301,272	$0
Helene Therapy Network Inc	Mind Circuit: School-Day Behavioral Health Stabilization & Access Pilot	$125,000	$0
Insight Recovery Services	Insight Recovery Safety Net Intensive Outpatient & Whole-Person Access Initiative	$600,000	$0
Mountain Area Health Education Center, Inc.	MAHEC C.A.R.E. (Coordinated Access, Response & Engagement)	$598,206	$0
Next Step Recovery	Stability First: Integrated Recovery Housing & Care	$200,000	$0
Open Hearts Art Center	Community Behavioral Health Support Initiative	$200,000	$0
Pyramid Healthcare, Inc.	Recovery Halfway Housing: Sustain & Expand Access for Adults in Buncombe County	$282,000	$0
Safe Shelter	Safe Shelter's Collaborative Community Care	$134,280	$0

NOT RECOMMENDED FOR FUNDING			
SeekHealing	SeekHealing Asheville Center: Behavioral Health Safety Net & Access Center	$85,000	$0
SOS AVL LLC	Preventive Oral Care Outreach for Underserved Seniors	$464,100	$0
SVCM NeighborCare	Strengthening the Swannanoa Valley Safety Net: NeighborCare's Access Expansion Initiative	$56,162	$0
The Arc of Buncombe County	Safety Net Assistance for Arc Citizens	$50,000	$0
The Salvation Army	The Salvation Army Center of Hope	$1,200,000	$0
The SPARC Foundation	Families in Recovery	$260,000	$0
The Willow Way Foundation	Foundation Sustainability and Expansion	$600,000	$0
United Way of Asheville and Buncombe County	Scaling Up Whole Person Care School-Based Health Centers at Community Schools	$600,000	$0
Western North Carolina Colorectal Cancer Screening Initiative (WNC-CRCSI)	Screening with Purpose: Connecting WNC Patients with Positive Stool-Based Tests to Colonoscopy	$60,000	$0
YTL Training Program	Supporting Wholeness of Scholars, Their Families and Community	$300,000	$0

Buncombe County Strategic Partnership Grants
FY2027 Grant Recommendations

Organization Name	Project Name	FY2027 Funding Request	FY2027 Proposed Funding
Appalachian Mountain Community Health Centers	The Appalachian Mountain Health Mobile Behavioral Health Clinic Van Upfit	$85,000	$53,378
Appalachian Sustainable Agriculture Project	Buncombe Farm Preservation and Food System Redevelopment Project	$84,975	$84,975
Asheville GreenWorks	Buncombe County Cleanups	$38,000	$38,000
Asheville Poverty Initiative	12 Baskets Cafe and Community Services	$85,000	$85,000
Babies Need Bottoms	Tiny Humans, Big Needs: Essential Hygiene and Feeding Support for Buncombe's Smallest Residents	$62,600	$62,600
Bounty & Soul	Advancing Long-Term Recovery by Creating Food & Health Equity in Post-Helene Food Deserts	$85,000	$85,000
Carolina Day School	Horizons at Carolina Day Summer Enrichment Academy	$29,891	$29,891
Food Connection	Helene Recovery Prepared Meals & Food Rescue — Buncombe County	$60,000	$60,000
Full Circle Forestry Collective	Hazards to Heat: Transforming woody debris from Hurricane Helene into Free firewood	$84,274	$84,274
Leicester Community Center	Building a Better Leicester	$22,000	$22,000
MANNA FoodBank	Rooted in the Southside: MANNA's Neighborhood Food Access Intervention	$85,000	$85,000
Pisgah Legal Services	Justice For All Program	$85,000	$85,000
RiverLink	A Lasting Legacy: Post-Helene Land and Water Restoration for Climate Resilience in Buncombe County	$54,882	$54,882
The Blessing Project, Inc	Swannanoa Hurricane Helene Recovery Program	$75,000	$75,000
W4H Asheville dba Working Wheels	Discounted Vehicle Repairs for Buncombe County Families Impacted by Helene	$85,000	$85,000
WNC Grows	Swannanoa Streambank and Community Greenspace Restoration Project	$10,000	$10,000
	Total:	**$1,031,622**	**$1,000,000**

Buncombe County Strategic Partnership Grants
FY2027 Grant Recommendations

NOT RECOMMENDED FOR FUNDING			
All Souls Counseling Center	A Path to Recovery after Helene: Hope & Healing through Accessible & Affordable Mental Health Care	$34,394	$0
Appalachian Community Relief	Strong Neighbors: Building Resiliency & Health through Food, Connection, & Community	$35,000	$0
Appalachian Wildlife Refuge	Solar Power for Wildlife Rehabilitation and Environmental Conservation	$70,000	$0
Asheville Buncombe Youth Soccer Association	Buncombe County Sports Park (BCSP) Soccer Goals Project	$20,000	$0
Asheville Creative Arts	Latino and Afroamerican Urban Gardening Network (Fiscal Sponsor)	$35,000	$0
Asheville Creative Arts	Liberation Learning Circles	$85,000	$0
Asheville Downtown Association Foundation	Asheville Downtown Resiliency Initiative	$85,000	$0
Asheville Downtown Improvement District	Portal 29	$85,000	$0
Asheville Humane Society	Pets & Their People Thriving Together	$20,000	$0
Asheville Movement Collective	Dance & Freeform Movement as Critical Tools for Connection and Community Healing	$40,000	$0
Black Wall Street AVL	The R.E.A.C.H. Hub	$85,000	$0
Bountiful Cities	Neighborhood Food Production and Share Markets	$61,250	$0
Caring for Children Eckerd Connects	Caring for Children Respite Program	$85,000	$0
Caring For Parents	Caregiver Wellness and Respite Initiative	$7,250	$0
Children First/Communities in Schools of Buncombe County	Supporting Academic Success and Mental Wellbeing in Students Affected by Tropical Storm Helene	$75,000	$0
Chosen PODS	Pathways to Stability & Success	$85,000	$0
Deep Time	Deep Time's Sojourner Work Experience	$80,000	$0
Each One Teach One Through Food, Inc.	E1T1-Youthful Minds Culinary Initiative (YMC-I)	$85,000	$0

Buncombe County Strategic Partnership Grants
FY2027 Grant Recommendations

NOT RECOMMENDED FOR FUNDING			
Eliada Homes, Inc	ESTA Youth Resource Program	$83,124	$0
Energy Savers Network Incorporated	Energy Savers Network(ESN) EV Van Purchase: Increasing Energy Equity for Helene Recovery and Beyond	$47,000	$0
FIRSTwnc	ADA Toilets and Water Foundation in Community Campus	$10,000	$0
Gateway Group of Asheville	GGOA Healthy Fatherhood/Motherhood Program	$80,000	$0
Gateway to Greater	Creative Connections for Community Health (C3): Capacity Initiative	$10,000	$0
Golf Fore Fun Inc.	PLUS	$10,000	$0
Heart House Comprehensive Recovery Community	Healing Through Harm Reduction Substance Use Support Groups, Outreach, and Linkage to Care	$85,000	$0
Helene Therapy Network Inc	Mind Circuit: Countywide School-Day Regulation & Recovery Initiative	$85,000	$0
Helpmate, Inc.	Domestic Violence Prevention and Outreach	$50,000	$0
Homeward Bound of Western North Carolina, Inc.	Stability First: Improving Safety Across Buncombe County Supportive Housing	$85,000	$0
Institute for Preventive Healthcare and Advocacy	HELP2Day	$55,000	$0
Just Economics	Advancing Living Wages and Worker Benefits in Buncombe County	$50,000	$0
Lee Lees Life Lessons, an Affiliate of the Alliance of Divine Love	Let Us Play™: Community Healing for Survivors Through Reflection and Play	$10,000	$0
Lighthouse Collective Foundation, inc.	Post-Helene Transitional Housing and Workforce Stabilization Project	$85,000	$0
Literacy Together	Literacy for Economic Resilience: Bridging the Post-Helene Opportunity Gap	$75,000	$0
Montreat College	Trauma-Informed Campus Health Recovery	$53,324	$0
Mount Zion Community Development, Inc.	Project NAF: Project ECHO-HOPE (Enhancing Collaborative Health Options & Opportunities)	$80,558	$0
Mountain Area Health Education Center, Inc.	MAHEC: Managing Complex Care and Need Gaps	$79,488	$0

Buncombe County Strategic Partnership Grants
FY2027 Grant Recommendations

NOT RECOMMENDED FOR FUNDING			
NAMI Western Carolina	Peer Support	$25,000	$0
OnTrack Financial Education & Counseling	Financial Readiness for Small Business Owners/ Preparación Financiera para Negocios Pequeños	$29,384	$0
Open Hearts Art Center	Creative Resilience: Creative Behavioral Health & Community Recovery	$83,466	$0
OpenDoors of Asheville	OpenDoors Asheville General Operating Support	$85,000	$0
Operation Gateway	OG FIT Reentry Services	$85,000	$0
Organic Growers School	Building Climate-Resilient Farm Businesses in Buncombe County	$51,370	$0
Project Lighten Up	After School Action Programs for Excellence	$40,000	$0
Read to Succeed	Community Literacy Workforce Training Initiative	$40,000	$0
Safe Shelter	Street Engagement Community Care	$80,911	$0
Samantha Hope's Hope, Inc	The Hope Kit Project-Community-Led Overdose Prevention	$85,000	$0
Serve Management Group DBA Mission Serve	Mission Serve Tropical Storm Helene Recovery for Buncombe County	$85,000	$0
SNOTI Inc.	Upstream Prevention of Sexually Transmitted Infections Through Scenario-Based Training for Youth	$32,496	$0
SVCM NeighborCare	Strengthening Community Health After Helene: An SVCM NeighborCare Outreach Initiative	$23,210	$0
The Glitter Sisters Inc	The Glitter Sisters Courage Collective Learning Pathways	$85,000	$0
The Learning Community	TLC Solar Initiative: Empowering the Bee Tree Community After Helene	$57,097	$0
The Willow Way Foundation	Program Sustainability and Expansion	$42,500	$0
Thrive Asheville	Improving Health and Public Safety by Strengthening and Connecting Community Resilience Hubs	$85,000	$0
Warrior Canine Connection	Animal Assisted Therapy for Veterans	$80,000	$0

Buncombe County Strategic Partnership Grants
FY2027 Grant Recommendations

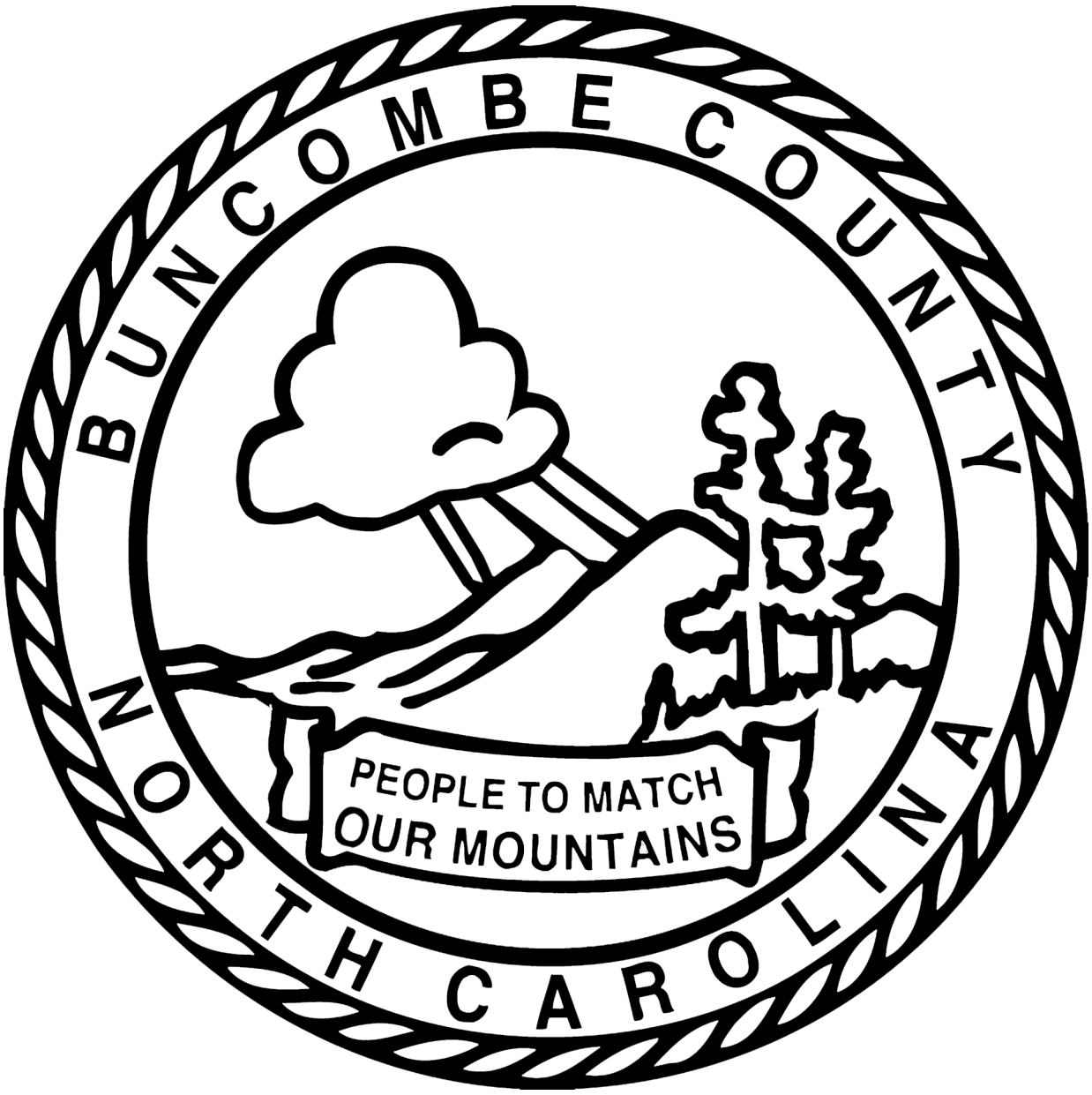
NOT RECOMMENDED FOR FUNDING			
Waypoint Adventure	Healthy Minds and Bodies: Accessible Outdoor Adventures for Students With Disabilities	$60,000	$0
We Belong	We Belong After School	$84,500	$0
Western Carolina Medical Society Foundation	Diabetes Intervention Program: Culturally Informed Nourishment and Education	$25,000	$0
Western NC Community Health Services	WNCCHS Community Health Workers Stabilizing Health, Strengthening Community	$85,000	$0
YTL Training Program	Empathetic Advocacy	$85,000	$0
YWCA of Asheville and Western North Carolina	LAP Expansion	$82,680	$0

Appendix B

FY2027 Special District Tax Rates

District	FY2026 Tax Rate	FY2027 Revenue Neutral	FY2027 Requested	FY2027 Recommended
Asheville City Schools	11.00	8.14	10.00	8.14
Unified Fire District	-	-	14.37	11.73

In FY2026, there existed twenty fire service taxing districts which were unified into a single taxing district by the Board of Commissioners on April 21, 2026.
If the Unified Fire District existed in FY2026, the tax rate would have been 13.24 cents per $100 of assessed value.
If a revenue neutral tax rate for the Unified Fire District was required for FY2027 it would be 9.19 cents per $100 of assessed value.



www.buncombenc.gov