BUNCOMBE COUNTY
BUDGET ORDINANCE
FISCAL YEAR 2026 – 2027

BE IT ORDAINED by the Board of County Commissioners of Buncombe County, North Carolina this the 2nd day of June, 2026:

Section 1: The following amounts are hereby appropriated and revenues estimated to be available in the General Fund for the operation of the County government and its activities for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

APPROPRIATION	
General Government	$ 72,353,191
Public Safety	106,298,921
Human Services	100,055,843
Economic & Physical Development	11,689,470
Culture & Recreation	12,933,329
Education	137,265,123
Debt Service	28,379,922
Other Financing Sources and Uses	15,414,666
Total Appropriation	**$ 484,390,465**

REVENUE	
Ad Valorem Taxes	$ 335,044,524
Sales Tax	49,510,597
Other Taxes and Licenses	6,859,412
Intergovernmental	46,289,737
Permits and Fees	7,461,772
Sales and Services	24,761,187
Other	6,765,100
Transfers from Other Funds	5,097,619
Appropriated Fund Balance	2,600,517
Total Appropriation	**$ 484,390,465**

Section 2: The General Fund includes an appropriation of $80,000 for School Community Impact Capital Projects, as outlined in Exhibit A, separate from the Local Current Expense appropriation. The School Community Impact Funding Plan lists all eligible capital expenditures for the fiscal year beginning July 1, 2026 and ending June 30, 2027. These funds are to be received in the Capital Outlay Fund of each local school unit.

Section 3: The following is hereby appropriated and revenues estimated to be available for the indicated funds for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

FUND	APPROPRIATION	REVENUE
Occupancy Tax Special Revenue Fund:		
Economic & Physical Development	**$ 40,000,000**	
Other Taxes & Licenses		**$ 40,000,000**
Emergency Telephone System Fund:		
Public Safety	**$ 659,611**	
Intergovernmental		**$ 659,611**
ROD Automation Special Revenue Fund:		
General Government	**$ 145,000**	
Permits & Fees		$ 140,000
Other		5,000
		$ 145,000
ROD Trust Fund:		
General Government	**$ 317,000**	
Permits & Fees		**$ 317,000**
Tax Reappraisal Fund:		
General Government	**$ 454,781**	
Transfers from Other Funds		**$ 454,781**
Mountain Mobility Special Revenue Fund:		
Human Services	**$ 5,974,234**	
Intergovernmental		$ 4,390,535
Other		17,500
Transfers from Other Funds		1,531,199
Appropriated Fund Balance		35,000
		$ 5,974,234
PDF Woodfin Special Revenue Fund:		
Debt Service	**$ 835,734**	
Ad Valorem		**$ 835,734**
Opioid Settlement Fund:		
General Government	$ 130,300	
Public Safety	2,345,120	
Human Services	1,172,862	
	$ 3,648,282	
Opioid Settlement Revenue		$ 1,918,094
Appropriated Fund Balance		1,730,188
		$ 3,648,282

FUND	APPROPRIATION	REVENUE
School Fines & Forfeitures Fund:		
Education	**$ 2,000,000**	
Other		**$ 2,000,000**
Representative Payee Fund:		
Human Services	**$ 900,000**	
Intergovernmental		**$ 900,000**
Solid Waste Enterprise Fund:		
Enterprises – Landfill	**$ 16,784,722**	
Intergovernmental		$ 500,000
Other Taxes & Licenses		795,000
Permits & Fees		12,500
Sales & Services		12,195,900
Other		70,001
Appropriated Fund Balance		3,211,321
		$ 16,784,722
Inmate Commissary and Welfare Fund:		
Enterprises – Public Safety	**$ 447,600**	
Sales & Services		**$ 447,600**
Health, Employment, Property & Casualty Insurance Internal Service Fund:		
Enterprises – Health, Employment, Property & Casualty Insurance	**$ 55,218,583**	
Sales & Services		$ 50,859,205
Appropriated Fund Balance		4,359,378
		$ 55,218,583

Section 4: The following is hereby appropriated and revenues estimated to be available for the Fire & Service Districts Special Revenue Fund, which includes the Asheville City Schools Supplemental Taxing District, for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

FUND	APPROPRIATION	REVENUE
Fire & Service Districts Special Revenue Fund:		
Public Safety	$ 67,569,963	
Education	18,774,742	
	$ 86,344,705	
Ad Valorem		$ 67,238,454
Sales Tax		19,106,251
		$ 86,344,705

Section 5: ***Tax Levy – County, Asheville Local Tax School District, and Fire Protection, Ambulance and Rescue Service District***

A tax rate of 43.20 cents per $100 of assessed valuation is hereby levied for fiscal year 2026-2027, all of which is levied in the General Fund. This rate is based on an estimated total assessed, taxable property value of $77.7 billion, and an estimated collection rate of 99.5 percent. Current Year Ad Valorem Tax Revenue is estimated to be $334,148,141.

The tax rate of 8.64 cents per $100 of assessed, taxable valuation is hereby levied for fiscal year 2026-2027 for the Asheville Local Tax School District.

The tax rate of 11.96 cents per $100 of assessed, taxable valuation is hereby levied for fiscal year 2026-2027 for the Fire Protection, Ambulance and Rescue Service District pursuant to Article 16 of NCGS Chapter 153A.

Section 6: Compensation for the Chairman, Vice-Chairman, and Commissioners will be $37,650, $32,548, and $28,916 respectively. Travel for official activities will be reimbursed under the same plan used for County employees.

Commissioners are eligible to participate in all County sponsored health and life insurance plans as well as the ability to purchase any other ancillary benefit plan on the same basis as all full-time employees. Contributions of eight percent of Commission members' compensation will be made to members' 457 plans. A complete outline of eligible benefits can be found in the Benefits Policy.

Section 7: Subject to the procedures set forth in the Procurement Manual as it relates to Procurement Policy and Contracts as well as to a pre-audit certificate thereon by the Finance Director, if applicable, and approval as to form and legality by the County Attorney, the County Manager, or her designee, are hereby authorized to sign all contracts where money has been appropriated in this fiscal budget, to execute contracts as well as the necessary documents and agreements and any amendments thereto which are not required to be bid, and those contracts needed to properly document budgeted appropriations, on behalf of Buncombe County within funds included in the Budget Ordinance. The County Manager shall further be authorized to reject any and/or all bids received if it is in the best interest of the County. The County Manager is authorized to transfer appropriations between functional areas within a fund up to $75,000 per expenditure; however, any revisions that alter total expenditures of any fund must be approved by the Governing Board.

Section 8: The fiscal year 2026-2027 Fee Schedule and Health and Human Services Billing Guide for Buncombe County is hereby approved effective July 1, 2026.

Section 9: The position classification and pay plan listed in Exhibit B, in which classifications are subject to change based on organizational needs of the County, are hereby approved effective July 1, 2026.

The authorized headcount by fund beginning July 1, 2026, is presented below:

General Fund	1,852
Enterprise Funds	45
Internal Service Fund	5
Grants/Projects Funds	38
Total All Funds	**1,940**

Section 10: Copies of this Budget Ordinance will be furnished to the County Manager, Finance Director, Budget Director, Human Resources Director, Clerk of Board of Commissioners, Tax Collector, and Tax Assessor for direction in fulfilling the responsibilities of their offices.

Section 11: All ordinances, resolutions, prior directives, or parts thereof of the Board in conflict with the provisions herein contained are, to the extent of such conflict, hereby superseded and repealed.

Section 12: In accordance with NCGS 153A-150, the Board of Commissioners adopts a plan to finance the next reappraisal at a cost of $3,812,785. That amount covers the time between the last reappraisal and the upcoming reappraisal. Funds are appropriated for FY2027 in the Reappraisal Reserve Fund to cover the cost that is estimated to be incurred during FY2027 in completing the revaluation. Such costs may include salaries, fringes, operating expenses and related expenditures for County appraisers and other staff employees who will conduct the revaluation.

Adopted this the 2nd day of June, 2026.

Attest:

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Clerk to the Board

Buncombe County Board of Commissioners:

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Amanda Edwards, Chair

Approval as to form:

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Attorney