BOARD OF COMMISSIONERS

200 College Street, Room 326
Asheville, NC

May 19, 2026 – 5:00 PM

WORKING AGENDA

Public Comment is taken at the beginning of the meeting.

CALL TO ORDER

CONSENT

1. Approval of the May 5, 2026 Meeting Minutes
2. Resolution Approving Pyrotechnic Experts for Fireworks Display
3. Approval of the Rate Adjustment for Purchased Transportation Services Provided under the Transportation Agreement between Buncombe County and the City of Asheville
4. Approval of the Buncombe County Schools Lottery Project Applications
5. Approval of the JCPC Updated Funding Plan and Budget Amendment

PUBLIC COMMENT

GOOD NEWS

MANAGER'S REPORT

PRESENTATIONS

1. Older Americans Month Proclamation
2. US Forest Service Update
3. FY26 3rd Quarter Financial Update

PUBLIC HEARINGS

1. CDBG-DR Commercial District Revitalization — Public Hearing #1
2. FY27 Budget Public Hearing

OLD NEWS

NEW BUSINESS

1. 2026 General Obligation Bond Referendum
2. Resolution to Accept Hazard Mitigation Grant Program Properties
3. Budget Amendment to Realize Insurance Proceeds for Helene Vehicle Replacement

BOARD APPOINTMENTS

BOARD UPDATES

ANNOUNCEMENTS

CLOSED SESSION

[MEET_FOOT]

MINUTES OF THE BUNCOMBE COUNTY BOARD OF COMMISSIONERS'

BRIEFING MEETING OF MAY 5, 2026.

BE IT REMEMBERED: That the Board of Commissioners met to hold a Briefing Meeting on May 5, 2026, in the 1st floor conference room at 200 College Street in downtown Asheville, North Carolina at 3:00 p.m.

Present: Chair Amanda Edwards; Commissioner Terri Wells, Commissioner Al Whitesides; Commissioner Drew Ball; and Commissioner Jennifer Horton; Commissioner Parker Sloan.

Absent: Vice-Chair Martin Moore.

The following updates were reviewed and discussed:

1. **Resolution asking HCA CEO to Engage Directly with Stakeholders in WNC**

Commissioner Wells provided background information. She explained that the proposed resolution urges HCA CEO Sam Hazen to come to Western North Carolina and directly address ongoing concerns about deteriorating conditions, staffing shortages, and repeated federal citations at Mission Health facilities. It states that HCA's management has harmed Mission's long-standing tradition of care, reduced transparency, and failed to engage meaningfully with community stakeholders.

The Board consented to adding the proposed resolution to the New Business agenda for discussion and approval.

2. **Letter of Support for AdventHealth's Certificate of Need (CON)**

Chair Edwards provided background information. She explained that the draft letter details the Board of Commissioners expressed support for AdventHealth's Certificate of Need application to add 92 acute care beds at its forthcoming Weaverville hospital, citing urgent community needs and ongoing concerns with limited hospital capacity in the county. The letter highlights longstanding issues at Mission Hospital, including regulatory findings and over-reliance on a single facility, and emphasizes that expanded capacity through AdventHealth will improve access, competition, and system resilience. The Board urges state regulators to approve the application to better protect the health and safety of Buncombe County residents.

The Board consented to adding the proposed letter to the Consent agenda for approval to send.

3. **Community Paramedic Update**

Justin Hall, Emergency Services, provided background information. He explained that the Community Paramedic Program provide 24/7 overdose response, mobile crisis support, wound care, case management, and connections to treatment and primary care services. He highlighted significant achievements such as reduced reliance on 911, expanded access to MOUD, strengthened partnerships, and growing service demand, alongside data showing

declining overdose deaths. Testimonials underscore the programs' life-saving impact and the importance of sustained, community-centered support.

4. Wildfire Prevention Campaign

Ryan Cole, Emergency Services, provided background information. He outlined how Hurricane Helene dramatically increased wildfire fuel and risk in Buncombe County, prompting a multi-layered strategy focused on prevention, operations, and long-term mitigation. The campaign details public education efforts, defensible-space guidance, operational challenges, and a series of resilience projects, including risk assessments, community protection plans, monitoring networks, and AI-assisted early detection. He said that overall, the county is expanding coordination, technology, and community engagement to reduce ignition risk and strengthen wildfire response capacity.

5. Fire Chief's Budget Comments

Ryan Cole, Emergency Services, outlined the FY2027 Unified Fire Tax District funding methodology, which includes salary and benefit increases, select safety-related positions, debt service, and limited capital funding, though reserve contributions are not funded. The proposed FY27 budget reflects a 28% increase over FY26, driven largely by personnel and capital needs. He said that since the last budget work session, 10 fire departments have met with staff, 8 other departments confirmed no request to meet, and 1 department did not respond. Following, two Chief's spoke: Swannanoa Chief Anthony Penland and Upper Hominy Chief Shane Prestwood.

MINUTES OF THE BUNCOMBE COUNTY BOARD OF COMMISSIONERS'

REGULAR MEETING OF MAY 5, 2026.

BE IT REMEMBERED: That the Board of Commissioners met to hold a Regular Meeting on May 5, 2026, in the Chamber at 200 College Street in downtown Asheville, North Carolina at 5:00 p.m.

Present: Chair Amanda Edwards; Vice-Chair Martin Moore, Commissioner Terri Wells, Commissioner Al Whitesides; Commissioner Drew Ball; and Commissioner Jennifer Horton; Commissioner Parker Sloan.

CONSENT

1. Approval of the April 21, 2026 Combined Meeting Minutes

2. Approval of the March 2026 Tax Collection Report

3. Resolution Approving Pyrotechnic Experts for Firework Displays

4. FY2026 External Audit Contract

5. Construction Contract for Parking Lot Improvements Countywide

6. Construction Contract for the 59 Woodfin Exterior Remediation

7. Construction Contract for the Asheville High School Culinary Kitchen Renovation

Commissioner Moore moved to move proclamations before the public comment on the agenda. The motion was seconded by Commissioner Ball and carried unanimously.

Commissioner Whitesides moved to add the resolution asking the HCA CEO to engage directly with Stakeholders in WNC to the New Business on the agenda. The motion was seconded by Commissioner Horton and carried unanimously.

Commissioner Horton moved to add the letter of support for AdventHeath's Certificate of Need (CON) to Consent on the agenda. The motion was seconded by Commissioner Sloan and carried unanimously.

Commissioner Sloan made the motion to approve the consent agenda and agenda with the amendments. The motion was seconded by Commissioner Horton and carried unanimously.

PUBLIC COMMENT

Steven Foster –requested the Board take hard look at discretionary spending and adopt a revenue neural tax rate.

Dusty Pless – told story about budget and requested the Board consider the little guy and keep property taxes manageable.

Bruce Oconnell- requested the Board remove discretionary spending for the time being and focus on funding education, fire and police.

Katherine Morosani – requested that Board examine each department budget and reduce by 10% and to look at the budget with new eyes.

Trudy Parker – requested that Public Safety remain top priority and requested the Board to adopt a revenue neutral tax rate.

Matt Allen- requested the board adopt a revenue neutral tax rate.

Laura McCue- requested the Board look at things that can be cut to not raise taxes and take a gradual approach.

Pepi Acebo- noted the property revaluation and how it impacts the schools request for special tax rate. He also said that the process and timeline for filing appeals is a burden.

Charles Warner- requested the Board adopt a revenue neutral tax rate.

Sherry Warner – requested the Board evaluate for efficiencies in the proposed budget.

CJ Domingo – opposed the proposed tax increase and recommend revenue neutral tax rate.

MANAGER'S REPORT

PRESENTATIONS

1. **Nurses Week Proclamation**

Commissioner Horton read the Proclamation. She said that the Proclamation is to officially acknowledge and honor the contributions of nurses during National Nurses Week which is May 6-12.

2. **Wildfire Preparedness Month Proclamation**

Commissioner Wells read the Proclamation. She said that May is Wildfire Prevention Month and with that the County encourages residents, property owners, businesses, community organizations and government agencies to take proactive preventative measures to prevent wildfires, and a presentation on Wildfire Preparedness & Resilience in Buncombe County

3. **Hurricane Preparedness Proclamation**

Commissioner Sloan read the Proclamation. He said that this Proclamation urges residents to sign up for BC Alerts, assemble emergency supply kits, and update their emergency plans.

4. **Board of Adjustment Annual Report**

Andy Ball, Board of Adjustment Chair provide the annual report. He outlined the Board's role as a seven-member quasi-judicial body supported by seven alternates and provided an overview of planning and legal functions, including application review, public hearing notices, and preparation of written decisions. Key activities this year included several major cases, such

as a commercial warehouse expansion, nine apartment projects totaling 1,537 units (with 43% affordable/workforce), and notable developments like The Worx Youth Camp and Ingles in Swannanoa. The Board also highlighted trends such as increasingly complex sites and more requests for height and parking deviations.

5. Public Finance Feasibility Study from Trust for Public Land

The Trust for Public Land (TPL) presented a feasibility report on voter-approved funding options for land conservation and affordable housing in Buncombe County. They highlighted their national and North Carolina track record, including helping pass 688 ballot measures nationwide and supporting Buncombe County's successful 2022 bonds. The presentation outlined ongoing assistance, including feasibility research, public opinion polling, and recommendations on program elements. Findings included potential bond financing scenarios, voter demographics, and best practices for structuring measures with strong accountability features. He further emphasized that the work is entirely privately funded. The public opinion polling was in process and recommendations on the program elements will be submitted by May 15.

Commissioner Wells asked staff about the timeline. Rachael Nygard provided the proposed timeline if the Board were to move forward.

6. County Manager's FY2027 Recommended Budget

County Manager Avril Pinder presented her budget message and recommended fiscal year 2027 budget. She explained that the proposed budget for fiscal year 2027 reflects numerous economic factors stemming from the continued recovery from Tropical Storm Helene, inflation, economic uncertainty related to the Iran War, state legislation, and more. She noted that this will also be the first budget after the 2026 Property reappraisal, which saw Buncombe County's tax base grow by 43%. Based on all of those and other factors, the County Manager's recommended budget include:

- Prioritizing the continued rebuilding and recovery efforts from Helene.
- Investing in the Commissioners' 2030 Strategic Plan priorities.
- 32 new County positions to help with continued growth and demand for services.
- A 2.71% cost-of-living-adjustment for County employees.
- A proposed tax rate of 43.52 cents per $100 of assessed property value, which would be an increase of 4.3 cents above the revenue-neutral rate of 39.22 cents.

Expenditures

The proposed budget would have $485.1 million in expenditures with education, public safety, and human services being the largest three areas of spending. Here is a breakdown of the proposed spending:

- Education, $137.3 million (28%)

- Public safety, $106.5 million (22%)
- Human services, $100.3 million (21%)
- General government, $72.6 million (15%)
- Debt, $28.4 million (6%)
- Interfund transfers, $15.4 million (3%)
- Cultural and recreational, $12.9 million (3%)
- Economic and physical development, $11.7 million (2%)

Some highlights of that spending include:

- $2.3 million for affordable housing service programs.
- $1.8 million for economic development incentives.
- $11.1 million for K-12 funding.
- $693,000 investment in new public safety positions.
- $750,000 for conservation easements.

Revenue

The proposed fiscal year 2027 budget projects $483.2 million in revenue, with the largest sources being property tax, local option sales tax, and intergovernmental funds. The following shows a breakdown of the proposed revenue:

- Property tax, $336.7 million (70%)
- Local option sales tax, $49.5 million (10%)
- Intergovernmental funds, $46.3 million (10%)
- Sales and services, $24.7 million (5%)
- Permits and fees, $7.5 million (2%)
- Other taxes and licenses, $6.9 million (1%)
- Other revenue such as investment earnings, indirect cost recovery, and sales of assets, $6.6 million (1%)
- Interfund transfers, $5.1 million (1%)

Additionally, the recommended budget would have a $1.9 million appropriation from the fund balance, bringing the total revenue to $485.1 million.

Proposed Tax Rate

The recommended budget has a proposed property tax rate of 43.52 cents per $100 of assessed property value, which is 4.3 cents above a revenue-neutral rate of 39.22 cents. The median home value in Buncombe County is $446,500, and a revenue-neutral rate of 39.22 cents would cost that home $1,751 for its yearly property tax bill. The County Manager's proposed rate of 43.52 cents would add $192 to that total yearly bill, which is $16 a month.

Debt and Pay-Go projects

The County Manager's recommended budget features $38.3 million for debt projects and $1.6 million for pay-go projects such as:

- $16.6 million for construction of an EMS West regional base
- $5.5 million for construction of an EMS base at 40 McCormick Place
- $5.2 million for a Detention Center controls system upgrade
- $1.2 million for repairs and renovations for the South Buncombe library branch
- $482,000 for security upgrades at 40 Coxe Ave.
- $164,000 for a Glen Bridge River Park boat launch replacement

Vehicles

The proposed budget also has $4 million for replacement vehicles and $429,000 for new vehicles such as:

- $2.9 million for 38 replacement vehicles for the Sheriff's Office
- $683,000 for three ambulance remounts
- $219,000 for four new vehicles for General Services

Special district tax rates

The County Manager's recommended budget includes proposed tax rates for the Asheville City school district and the unified fire district. The following shows a breakdown of those proposed rates:

- Asheville City Schools
    - Revenue-neutral rate: 8.14 cents per $100 of assessed value
    - Requested tax rate: 10 cents
    - County Manager recommended tax rate: 8.14 cents
- Buncombe County Fire District
    - Revenue-neutral rate: 9.19 cents per $100 of assessed value

- Requested tax rate: 14.37
- County Manager recommended tax rate: 11.73

Pinder also noted there is potential for a proposed bill in the North Carolina legislature to affect Buncombe County's 2026 property reappraisal. Senate Bill 889 proposes counties that conducted a property reappraisal effective Jan. 1, 2026, would require a temporary adjustment in the values used for tax purposes. That would mean for the proposed fiscal year 2027 budget, Buncombe County would be required to use the schedule of values from the County's previous reappraisal rather than the newly updated 2026 values. She further explained that the proposed legislation would not limit the County's ability to raise property taxes, it would create a one-year delay for counties to implement updated property values.

Commissioner Wells requested clarification on the county's property reappraisal timeline. Pinder explained that state law mandates regular revaluations and that Buncombe County was required to complete its 2026 reappraisal due to sales ratio noncompliance, not by local choice. She further explained that a proposed Senate bill delaying implementation of the new reappraisal would force the county to use outdated property values, resulting in a significantly higher tax rate to balance the budget and shifting greater financial burden onto property owners, and that delaying revaluation further harms the county's revenue because public utility valuations fall even farther out of alignment, which would result in an estimated loss of more than $4 million across county and municipal districts.

Commissioners discussed the challenges of preparing an alternative budget scenario if the bill passes and reflected on last year's lean budget.

NEW BUSINESS

1. Farmland Preservation Ordinance Revision

Ariel Zijp provided the background information. She explained that the Buncombe County Farmland Preservation Ordinance mandates the process and requirements for the Farmland Preservation Program, which includes the Agricultural Advisory Board, Voluntary Agricultural District, Enhanced Voluntary Agricultural District, and Conservation Easement Program. She explained that in June 2025, House Bill 126 was signed into law requiring Farmland Preservation Ordinances to be updated with specific public hearing requirements for Voluntary Agricultural Districts. In addition to that, in February 2026, the North Carolina Department of Agriculture and Consumer Services Farmland Preservation Division released their updated recommended Farmland Preservation Ordinance Model. She said that Agriculture and Land Resources staff and County Legal have revised and reviewed the Farmland Preservation Ordinance to ensure the ordinance aligns with the house bill and state recommendations.

Commissioner Wells made the motion to approve the updated version of the Farmland Preservation Ordinance. The motion was seconded by Commissioner Sloan and carried unanimously.

2. **Budget Amendment for Helene Recovery Recycling Infrastructure (HRRI) Grant and Acceptance of Award for Buncombe County Solid Waste**

Kristy Smith, Solid Waste Manager, provided the update. She explained that the North Carolina Department of Environmental Quality's (NCDEQ) Division of Environmental Assistance and Customer Service (DEACS) is administering the Helene Recovery Recycling Infrastructure (HRRI) grant program through funding from the United States Environmental Protection Agency (EPA). She further explained that the grant objectives are to assist Hurricane Helene-impacted local governments with the implementation, expansion, recovery, and improvement of waste reduction programs in western North Carolina and to help western North Carolina communities build lasting capacity to divert materials from the waste stream and improve the resiliency of the region's waste reduction infrastructure. Buncombe County Solid Waste was awarded $3.5 Million dollars in grant funding for a construction and demolition (C&D) infrastructure diversion project. She said that the grant funding will be used for construction, enhancement and investment in infrastructure and equipment that will expand the ability to sort, aggregate and market recyclable materials from incoming C&D waste. She noted that this project aligns with the Solid Waste Department 2030 strategic plan goal to increase diversion of C&D materials by 20%.

Commissioner Sloan made the motion to receive the grant, accept the terms and conditions and approve the budget amendment. The motion was seconded by Commissioner Wells and carried unanimously.

3. **Budget Amendment for Health, Employment, Property & Casualty Fund**

John Hudson, Budget Director provided background information. He explained that each year, the Budget Office waits until later in the year to bring an amendment to the Internal Service Fund Plan because of the unpredictable nature of claims costs. This amendment adjusts for current claims projections as much as $5.8M above budget by adding $7.2M through previously unbudgeted rebates and stop loss credits revenues while reconciling premium revenue and adding appropriated fund balance for the remainder. This is fund balance specific to Health, Employment, Property & Casualty Insurance Fund Reserves and not General Fund Balance.

Commissioner Moore made the motion to approve the budget amendment. The motion was seconded by Commissioner Whitesides and carried unanimously.

4. **Budget Amendment for Woodfin PDF Transfer**

John Hudson, Budget Director, provided background information. He explained that the Project Development Financing (PDF) Woodfin Special Revenue Fund accounts for Ad Valorem tax revenues pledged to meet the debt service requirements related to PDF Woodfin Downtown Project. The cost not covered by the revenues related to the project property must be covered by the County. This year's calculated transfer is $533,079. Finance has the full plan of future transfers and Budget has built this transfer into the FY27 budget. However, for FY26, this

budget amendment allows the amount needed as a transfer from the General Fund to the Woodfin PDF Fund.

Commissioner Sloan made the motion to approve the budget amendment. The motion was seconded by Commissioner Moore and carried unanimously.

5. **Budget Amendment - Special Projects Fund FY26 Project Closures and Reappropriations**

John Hudson, Budget Director, provided background information. He explained that This amendment closes 14 projects in the Special Projects Fund ($5.3M), of which there is $1.8M in savings/unspent funds. There is a total of $246,157 in savings resulting from unspent conservation easements. $206,300 is being reappropriated for transaction costs for the following projects:

- Cedar Hill Farm - $52,300
- Saddlebrook Farm - $50,500
- Morgan Branch B - $65,000
- Wilson Farm - $38,500

He explained that these four projects already have established budgets for purchase costs in the Open Space Bond Fund as match for the Agricultural Growth Zone Grant. The remaining $39,857 will go toward Future Conservation Easements. $1.5M in savings from the Linamar Economic Incentive results from failure to meet specified targets. Those funds will go toward future economic incentives. Finally, $69K of savings from Energy Initiatives will be transferred to the General Fund to offset other sustainability initiatives.

Commissioner Whitesides made the motion to approve the budget amendment. The motion was seconded by Commissioner Sloan and carried unanimously.

6. **Resolution asking HCA CEO to Engage Directly with Stakeholders in WNC – added from May 5 Briefing meeting.**

Commissioner Wells provided background information. She explained that the proposed resolution urges HCA CEO Sam Hazen to come to Western North Carolina and directly address ongoing concerns about deteriorating conditions, staffing shortages, and repeated federal citations at Mission Health facilities. The letter states that HCA's management has harmed Mission's long-standing tradition of care, reduced transparency, and failed to engage meaningfully with community stakeholders and that the Buncombe County Board of Commissioners calls for a collaborative, accountable dialogue to create a plan for long-term improvement in the Mission Health system.

The Commissioner's noted their strong support for the resolution and thanked Commissioner Wells for brining the resolution forward.

Commissioner Wells made the motion to approve the resolution. The motion was seconded by Commissioner Horton and carried unanimously.

BOARD APPOINTMENTS

Mountain Community Capital Fund – The Chair noted that Commissioners held interviews earlier in the day and that there were two excellent candidates. The board unanimously voted to appoint Matthew Corzine.

Meeting adjourned at 7:22 p.m.

Buncombe County Board of Commissioners

Request for Board Action

Meeting Date: May 19, 2026

CONSENT

Department: Emergency Services **Presenter(s):** Kevin Tipton, Fire Marshal

Contact: Kevin Tipton, Fire Marshal

Subject: Resolution Approving Pyrotechnic Experts for Fireworks Display

Brief Summary:

Request from JECO (Skyworks) and Charles Ballard to conduct a fireworks show on July 3rd, 2026 at The Big Ivy Community Center, 540 Dillingham Road, Barnardsville, N.C. 28709..

Recommended Motion & Requested Action:

Approve resolution as presented.

Attachments:

1. Pyrotechnics Display 5-19-26 mtg

RESOLUTION #:

RESOLUTION APPROVING PYROTECHNICS EXPERTS FOR CONDUCTING FIREWORKS DISPLAYS

WHEREAS, pursuant to NCGS §§ 14-410 and 14-413 the Board of Commissioners is authorized to review and approve the qualifications of persons applying for approval as pyrotechnics experts for the purpose of conducting fireworks displays; and

WHEREAS, an application has been made by JECO (Skyworks) and Charles Ballard to conduct a fireworks show on July 3, 2026;

WHEREAS, the Fire Marshal has reviewed and determined that the application meets the standards set forth in the general statutes and the required proof of insurance has been provided; and

WHEREAS, this Board is of the opinion that the application received to conduct firework pyrotechnic displays should be approved.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners for the County of Buncombe as follows:

1. That the following be granted permission to conduct a fireworks display at the location and on the date shown, to-wit:

NAME	LOCATION	DATE
JECO (Skyworks) and Charles Ballard	The Big Ivy Community Center 540 Dillingham Rd. Barnardsville N.C. 28709	July 3, 2026

That should inclement weather prevent the presentation of said display on said date(s), then the pyrotechnics display may be rescheduled to a postponement date with the consent of the fire Marshal or designee.

2. That pursuant to NCGS §§ 14-410 and 14-413 this Board finds that the above-named individual/company is a qualified pyrotechnic expert for the purpose of conducting fireworks displays.

ADOPTED this the 19th day of May, 2026.

ATTEST

_____
Sarah Gross, Clerk to the Board

BOARD OF COMMISSIONERS FOR THE COUNTY OF BUNCOMBE

By: _____
Amanda Edwards, Chair

APPROVED AS TO FORM

_____
County Attorney

Buncombe County Board of Commissioners

Request for Board Action

Meeting Date: May 19, 2026

CONSENT

Department:	Planning - Community Development Division	**Presenter(s):**	William High, Lead Transportation Planner (Planner III)

Contact: William High, Lead Transportation Planner (Planner III)

Subject: Approval of the Rate Adjustment for Purchased Transportation Services Provided under the Transportation Agreement between Buncombe County and the City of Asheville

Brief Summary:

Buncombe County provides ADA Complementary Paratransit Services for the City of Asheville under an automatically renewing Transportation Agreement which originated July 1, 2013. The Agreement currently includes a contract billing rate of $3.49 per shared service mile. The Agreement allows for the billing rate to be adjusted provided it is less than the operating contract rate per mile paid by the County to the operating contractor (RATP Dev USA, Inc.). County staff proposes increasing the contract billing rate to $3.78 per shared service mile in line with the Agreement.

The County will continue to subsidize the ADA Complementary Paratransit service by not seeking City cost participation in administrative, fuel, and capital vehicle costs associated with the provision of City of Asheville ADA Complementary Paratransit Services.

The FY27 projected cost to the City, with anticipated service volumes at the billing rate of $3.78, would be $1.5 million. Projected costs have been communicated to the City of Asheville's Transportation Department throughout the budget cycle for inclusion in the City's FY 2026-2027 annual budget.

Recommended Motion & Requested Action:

Approve the $3.78 per shared service mile rate effective July 1, 2026.

Attachments:

1. City of Asheville ADA Paratransit Contract Rate FY2027

City of Asheville ADA Paratransit Contract Rate

Presented by

William High, AICP

Community Development Division

Planning & Development

ADA Paratransit Service Agreement

- The agreement between Buncombe County and the City of Asheville specifies that the County:
  - *Submit to the City a notice of any rate change at least thirty (30 days) prior to the rate change; and*
  - *Establish rates no greater than needed to defray the fully allocated cost of providing services through Mountain Mobility*

- City Transportation Department was noticed of the $3.78 per mile rate in January 2026

- Projected that ADA trips will generate $1.5M in costs for the City of Asheville in FY27

Questions?

Buncombe County Board of Commissioners

Request for Board Action

Meeting Date: May 19, 2026

CONSENT

Department: Budget

Presenter(s): John Hudson, Budget Director

Contact: Tina Thorpe
BCS

Subject: Approval of the Buncombe County Schools Lottery Project Applications

Brief Summary:

State legislation requires that Buncombe County Schools approve the lottery funding request and then send it to the County Commissioner's for their review and approval of the lottery funding applications. There are five lottery applications attached for Board approval.

Recommended Motion & Requested Action:

Approve the lottery funding applications.

Attachments:

1. Lottery Applications
2. BCS Budget Resolution and Transmittal Letters

BUNCOMBE COUNTY SCHOOLS

PREPARING STUDENTS FOR THEIR TOMORROW

Robert Jackson, Ed.D., Superintendent

175 Bingham Rd., Asheville, NC 28806
P: 828-255-5921 | F: 828-255-5923
buncombeschools.org

TO: MEMBERS OF THE BUNCOMBE COUNTY BOARD OF EDUCATION

FROM: TINA THORPE, CHIEF FINANCIAL OFFICER Tina Thorpe

DATE: THURSDAY, MAY 7, 2026

SUBJECT: RECOMMENDATION - APPROVAL OF LOTTERY FUNDING APPLICATIONS

RECOMMENDATION: Capital Outlay Committee, Chief Financial Officer, and Facilities & Maintenance Director are recommending that the Board approve the attached lottery applications.

The following lottery applications are attached for review and approval.

Clyde A Erwin Middle School Campus Repaving	$130,000.00
Charles D. Owen middle School Campus Repaving	$550,000.00
North Buncombe Elementary School Campus Repaving	$750,000.00
Valley Springs Middle School Campus Repaving	$620,000.00
West Buncombe Elementary School Campus Repaving	$450,000.00
Total Lottery Fundng Recommendation:	$2,500,000.00

Attachment: Five Lottery Applications

CC: Dr. Jackson, Superintendent

Chip Cody, Assistant Superintendent – School Support Services

Clark Wyatt, Facilities & Maintenance Director

DISTRIBUTION REQUEST
PUBLIC SCHOOL BUILDING CAPITAL FUND
NORTH CAROLINA EDUCATION LOTTERY

DPI Use Only
Approved By: _____
Date: _____

Date of Request: _____

County: Buncombe
LEA: 110
Address: 175 Bingham Rd Asheville NC 28806

Contact Person: Tina Thorpe
Title: Chief Financial Officer
Phone: (828)255-5886

Project Title: Repave Campus
Location: Clyde A. Erwin Middle School
Type of Facility: School Building

North Carolina General Statutes, Chapter 18C, provides that a portion of the proceeds of the North Carolina State Lottery Fund be transferred to the Public School Building Capital Fund in accordance with G.S. 115C-546.2. Further, G.S. 115C-546.2 (d) has been amended to include the following:
(3) No county shall have to provide matching funds...
(4) A county may use monies in this Fund to pay for school construction projects in local school administrative units and to retire indebtedness incurred for school construction projects.
(5) A county may not use monies in this Fund to pay for school technology needs.

As used in this section, "Public School Buildings" shall include only facilities for individual schools that are used for instructional and related purposes, and does not include central administration, maintenance, or other facilities. ***Distribution requests must be submitted within one year following the date of final payment to the Contractor or Vendor.***

Short description of Construction Project: Repaving Campus

Estimated Costs:

Purchase of Land	$	
Planning and Design Services		
New Construction		
Additions / Renovations		
Repair		130,000.00
Debt Payment / Bond Payment		
TOTAL	$	130,000.00

Estimated Project Beginning Date: _____ Est. Project Completion Date: _____

We, the undersigned, agree to submit a statement of state monies expended for this project within 60 days following completion of the project.

The County Commissioners and the Board of Education do hereby jointly request approval of the above project, and request release of $_____ from the Public School Building Capital Fund (Lottery Distribution). We certify that the project herein described is within the parameters of G.S. 115C-546.

(Signature — Chair, County Commissioners) (Date) 5/7/26

(Signature — Chair, Board of Education) (Date)

Form Date: March 12, 2024

DISTRIBUTION REQUEST
PUBLIC SCHOOL BUILDING CAPITAL FUND
NORTH CAROLINA EDUCATION LOTTERY

DPI Use Only
Approved By: _____
Date: _____

Date of Request: _____

County: Buncombe
LEA: 110
Address: 175 Bingham Rd Asheville NC 28806

Contact Person: Tina Thorpe
Title: Chief Financial Officer
Phone: (828)255-5886

Project Title: Repave Campus
Location: Charles D. Owen Middle School
Type of Facility: School Building

North Carolina General Statutes, Chapter 18C, provides that a portion of the proceeds of the North Carolina State Lottery Fund be transferred to the Public School Building Capital Fund in accordance with G.S. 115C-546.2. Further, G.S. 115C-546.2 (d) has been amended to include the following:

(3) No county shall have to provide matching funds...

(4) A county may use monies in this Fund to pay for school construction projects in local school administrative units and to retire indebtedness incurred for school construction projects.

(5) A county may not use monies in this Fund to pay for school technology needs.

As used in this section, "Public School Buildings" shall include only facilities for individual schools that are used for instructional and related purposes, and does not include central administration, maintenance, or other facilities. ***Distribution requests must be submitted within one year following the date of final payment to the Contractor or Vendor.***

Short description of Construction Project: Repaving Campus

Estimated Costs:

Purchase of Land	$	
Planning and Design Services		
New Construction		
Additions / Renovations		
Repair		550,000.00
Debt Payment / Bond Payment		
TOTAL	$	550,000.00

Estimated Project Beginning Date: _____ Est. Project Completion Date: _____

We, the undersigned, agree to submit a statement of state monies expended for this project within 60 days following completion of the project.

The County Commissioners and the Board of Education do hereby jointly request approval of the above project, and request release of $_____ from the Public School Building Capital Fund (Lottery Distribution). We certify that the project herein described is within the parameters of G.S. 115C-546.

(Signature — Chair, County Commissioners) (Date) 5/1/24

(Signature — Chair, Board of Education) (Date)

Form Date: March 12, 2024

DISTRIBUTION REQUEST
PUBLIC SCHOOL BUILDING CAPITAL FUND
NORTH CAROLINA EDUCATION LOTTERY

DPI Use Only
Approved By: _____
Date: _____

Date of Request: _____

County: Buncombe
LEA: 110
Address: 175 Bingham Rd Asheville NC 28806

Contact Person: Tina Thorpe
Title: Chief Financial Officer
Phone: (828)255-5886

Project Title: Repave Campus
Location: North Buncombe Elementary School
Type of Facility: School Building

North Carolina General Statutes, Chapter 18C, provides that a portion of the proceeds of the North Carolina State Lottery Fund be transferred to the Public School Building Capital Fund in accordance with G.S. 115C-546.2. Further, G.S. 115C-546.2 (d) has been amended to include the following:

(3) No county shall have to provide matching funds...

(4) A county may use monies in this Fund to pay for school construction projects in local school administrative units and to retire indebtedness incurred for school construction projects.

(5) A county may not use monies in this Fund to pay for school technology needs.

As used in this section, "Public School Buildings" shall include only facilities for individual schools that are used for instructional and related purposes, and does not include central administration, maintenance, or other facilities. ***Distribution requests must be submitted within one year following the date of final payment to the Contractor or Vendor.***

Short description of Construction Project: Repaving Campus

Estimated Costs:

Purchase of Land	$	
Planning and Design Services		
New Construction		
Additions / Renovations		
Repair		750,000.00
Debt Payment / Bond Payment		
TOTAL	$	750,000.00

Estimated Project Beginning Date: _____ Est. Project Completion Date: _____

We, the undersigned, agree to submit a statement of state monies expended for this project within 60 days following completion of the project.

The County Commissioners and the Board of Education do hereby jointly request approval of the above project, and request release of $_____ from the Public School Building Capital Fund (Lottery Distribution). We certify that the project herein described is within the parameters of G.S. 115C-546.

(Signature — Chair, County Commissioners) (Date) 5/7/26

(Signature — Chair, Board of Education) (Date)

Form Date: March 12, 2024

DISTRIBUTION REQUEST
PUBLIC SCHOOL BUILDING CAPITAL FUND
NORTH CAROLINA EDUCATION LOTTERY

DPI Use Only
Approved By: _____
Date: _____

Date of Request: _____

County: Buncombe
LEA: 110
Address: 175 Bingham Rd Asheville NC 28806

Contact Person: Tina Thorpe
Title: Chief Financial Officer
Phone: (828)255-5886

Project Title: Repave Campus
Location: Valley Springs Middle School
Type of Facility: School Building

North Carolina General Statutes, Chapter 18C, provides that a portion of the proceeds of the North Carolina State Lottery Fund be transferred to the Public School Building Capital Fund in accordance with G.S. 115C-546.2. Further, G.S. 115C-546.2 (d) has been amended to include the following:
(3) No county shall have to provide matching funds...
(4) A county may use monies in this Fund to pay for school construction projects in local school administrative units and to retire indebtedness incurred for school construction projects.
(5) A county may not use monies in this Fund to pay for school technology needs.

As used in this section, "Public School Buildings" shall include only facilities for individual schools that are used for instructional and related purposes, and does not include central administration, maintenance, or other facilities. ***Distribution requests must be submitted within one year following the date of final payment to the Contractor or Vendor.***

Short description of Construction Project: Repaving Campus

Estimated Costs:

Purchase of Land	$	
Planning and Design Services		
New Construction		
Additions / Renovations		
Repair		620,000.00
Debt Payment / Bond Payment		
TOTAL	$	620,000.00

Estimated Project Beginning Date: _____ Est. Project Completion Date: _____

We, the undersigned, agree to submit a statement of state monies expended for this project within 60 days following completion of the project.

The County Commissioners and the Board of Education do hereby jointly request approval of the above project, and request release of $_____ from the Public School Building Capital Fund (Lottery Distribution). We certify that the project herein described is within the parameters of G.S. 115C-546.

(Signature — Chair, County Commissioners) (Date) 5/7/24

(Signature — Chair, Board of Education) (Date)

Form Date: March 12, 2024

DISTRIBUTION REQUEST
PUBLIC SCHOOL BUILDING CAPITAL FUND
NORTH CAROLINA EDUCATION LOTTERY

DPI Use Only
Approved By: _____
Date: _____

Date of Request: _____

County: Buncombe
LEA: 110
Address: 175 Bingham Rd Asheville NC 28806

Contact Person: Tina Thorpe
Title: Chief Financial Officer
Phone: (828)255-5886

Project Title: Repave Campus
Location: West Buncombe Elementary School
Type of Facility: School Building

North Carolina General Statutes, Chapter 18C, provides that a portion of the proceeds of the North Carolina State Lottery Fund be transferred to the Public School Building Capital Fund in accordance with G.S. 115C-546.2. Further, G.S. 115C-546.2 (d) has been amended to include the following:

(3) No county shall have to provide matching funds...

(4) A county may use monies in this Fund to pay for school construction projects in local school administrative units and to retire indebtedness incurred for school construction projects.

(5) A county may not use monies in this Fund to pay for school technology needs.

As used in this section, "Public School Buildings" shall include only facilities for individual schools that are used for instructional and related purposes, and does not include central administration, maintenance, or other facilities. ***Distribution requests must be submitted within one year following the date of final payment to the Contractor or Vendor.***

Short description of Construction Project: Repaving Campus

Estimated Costs:

Purchase of Land	$	
Planning and Design Services		
New Construction		
Additions / Renovations		
Repair		450,000.00
Debt Payment / Bond Payment		
TOTAL	$	450,000.00

Estimated Project Beginning Date: _____ Est. Project Completion Date: _____

We, the undersigned, agree to submit a statement of state monies expended for this project within 60 days following completion of the project.

The County Commissioners and the Board of Education do hereby jointly request approval of the above project, and request release of $_____ from the Public School Building Capital Fund (Lottery Distribution). We certify that the project herein described is within the parameters of G.S. 115C-546.

(Signature — Chair, County Commissioners) (Date) 5/7/25

(Signature — Chair, Board of Education) (Date)

Form Date: March 12, 2024

BUNCOMBE COUNTY SCHOOLS
PREPARING STUDENTS FOR THEIR TOMORROW

Rob Jackson, Ed. D., Superintendent

175 Bingham Road, Asheville, NC 28806
P: 828.255.5921 F: 828.255.5923
www.buncombeschools.org

May 7, 2026

Chairman Elliot and Members of the Buncombe County Board of Education,

As you are aware, North Carolina General Statutes require us to submit a request for both Capital Outlay and Current Expense appropriations to the Commissioners on or before May 15th. Based on discussions, we are bringing proposed budgets for both Capital Outlay and Current Expense appropriations to the May 7, 2026, Board meeting. My recommendation is summarized below:

The 2026-27 local operational recommendation budget increases are based on the best assumptions at this time for the following items:

Increase in Salaries & Benefits	$4.3m
Allotment Model Methodology & Board Priorities	$4.5m
Immutable Cost of Operations Increases	$1.7m
Charter Schools Transfer Increase	$1.1m
Total Base Proposed Increase in Local Appropriation for 2026-27	**$11,626,654**
Option 1 = Base Budget Only	**$115,085,871**
Option 2 = Base Budget + Athletic Request	**$115,343,115**
Option 3 = Base Budget + EC Assistants 7 to 8 hours Request	**$115,985,868**
Option 4 = Base Budget + Athletic + EC Assistant Requests	**$116,243,115**

The total local appropriation for 2026-27 is $128,340,901.00, which will be split between the Buncombe County Schools and Asheville City Schools on approximately an 84.86%/15.14% basis based on the information on projected enrollment currently available.

As required by General Statutes, Mrs. Tina Thorpe has prepared a proto-type budget resolution for the option chosen by the board to accompany our requests for funding that will be submitted to the county.

Sincerely,

Rob Jackson
BCS Superintendent

BUNCOMBE COUNTY SCHOOLS
PREPARING STUDENTS FOR THEIR TOMORROW

Rob Jackson, Ed. D., Superintendent

175 Bingham Road, Asheville, NC 28806
P: 828.255.5921 F: 828.255.5923
www.buncombeschools.org

May 7, 2026

Chairman Elliot, Superintendent Jackson, and Members of the Buncombe County Board of Education,

Following this letter of transmittal, you will find a proto-type budget resolution to accompany our local budget submittal to the Buncombe County Board of Commissioners. Such a proto-type budget is required to be submitted to the Commissioners on or before May 15th each year by General Statute 115C-429. Our actual budget will not be adopted until: 1) the General Assembly makes it final decisions about what revenue to provide to us and what salary and benefit costs to mandate to us; and 2) the County of Buncombe approves its funding decisions and we can calculate the distribution of the total current expense appropriation with Asheville City Schools and those charter schools that serve students residing in our respective attendance areas.

As of today, we still have incomplete information about most critical budget variables, both on the revenue side of the budget and on the expenditure side of the budget. The amount of revenue available to Buncombe County Schools for 2026-27, from both state and federal sources, is indeterminable at this point in the budget process with only two months before the new fiscal year will begin. The 2026-27 budget will be heavily impacted by increased student needs, different demographics and socioeconomics pertaining to our student population and less state and federal funding allotments. Under these conditions, a base budget cannot specify with any certainty how much revenue will be available from which source and therefore **cannot** be taken as an indication from which fund specific positions or non-personnel costs will actually be paid in 2026-27.

The major purpose that the base budget serves is to identify what the current program of services will cost in 2026-27. The proposed Governor's budget has been released but has never been a reliable source to use for building budget projections. The Senate's and House's budgets have not been released. As it stands right now, the assumptions made in the projected budget are based on research and historical data for salary increases and hospitalization rates. This is the "short session" of the 2-year state budget process, and it is anticipated that it will be a very "unique short session" before a state budget is passed since we didn't have a state budget passed for the "long session". Therefore, we have included the current assumptions for the 2026-27 proposed budget with an average increase of 5% including step for certified staff, an increase of 3.0% plus step for classified staff, no change to the local supplement for certified and classified rates. We have projected the retirement rate of 25.4% and the health insurance at $8,905. Likewise, non-personnel costs are projected in the same account in which they are currently budgeted. Due to unprecedented times, planning for the future will be challenging because of the unknown state and federal legislation for the revenue sources. We will have to balance the budget in total once specific revenue information is available and will have to have in place plans for reductions if the revenue that will ultimately become available to us is insufficient to fund the cost of the current programs. Only after decisions are made about the operating budget as a whole, can costs be assigned to the actual funds and accounts from which they will be paid in 2026-27.

Another unknown variable is federal revenue. The dismantling of the US Department of Education is a completely unknown territory with no way to predict how and if there will be revenue to cover the expenditures that are currently paid by federal funds. We currently have 223 FTEs paid by federal funds along with many other non-salaries cost. This could significantly impact our federal program areas such as Title 1, 2, 3, and 4.

There is a movement for weighted funding in total and possibly a different funding model for exceptional children. If this comes to fruition, this may have significant impact on our overall ability to meet the needs of our most disadvantaged students. The exceptional children funding formula is based on a cap of 13% of the overall Public School Units average daily membership. Buncombe County Schools is currently at 14.11% exceptional children's population. Also, Buncombe County Schools is currently at 13.43% multilingual population.

Other factors that may have budgetary implications for the 2026-27 base budget include potential changes to laws governing funds that must be shared with the charter schools and growth of existing charter schools

in fiscal year 2026-27. Virtual charter schools are on the rise and approved by state legislation. There is currently a virtual school in Wake County that has approximately 30 of our students. There is no way to forecast the reduction to the average daily membership from virtual charter schools. Additionally, support from the legislature to provide private school vouchers has redirected millions of funds away from public education. These factors are very hard to calculate with respect to how it will affect BCS and are expected to have a negative impact on public school funding in the coming years.

There are three more factors that will have budgetary implications. We were able to utilize ESSER funds over recent years to restore fund balance to the required level designated by Board Policy 8100. However, our projections show that even with additional local funding, we may still need to use fund balance to balance the budget in 2026-27. This will have a major bearing on the next fiscal year's budgeting process since there is still a need to right align staffing and there will not be enough fund balance to cover the shortfall based on current staffing and operating expenses in future years. Secondly, the average daily membership (ADM) loss that has occurred over recent years has caused state allotments to significantly decrease which also puts greater strain on other funding sources such as local and grants. Although initiatives are in place to try and increase ADM, the expectation is that future reductions in staffing to "right align" with decreased state allotments are inevitable. The third factor is School Nutrition's implementation of CEP (Community Eligibility Provision) which began in the 2023-24 school year. This program provides school meals to all students at no cost to them. It is yet to be determined what impact this will have on the School Nutrition's budget and consequently the opportunity for indirect cost to be charged to the program. G. S. 115C-450 states that "no public-school unit that provides school nutrition services can assess indirect costs to a school nutrition program unless the program has an operating balance of at least two months." CEP only works if students participate in eating the free meals.

The amount of local funding that we will receive from the Buncombe County Board of Commissioners is set by the newly implemented local funding formula. The local current expense appropriation is based 37.76% of all property and sales tax revenues received in the previous specified lookback (Mar 25-Feb 26) 12-month period. The County appropriation is split between Buncombe County Schools and Asheville City Schools (as well as shared with all charter schools drawing students from each attendance area) by an annual certification process based on best 1 of 2 from DPI and charter school verification enrollments.

The cost for the 2026-27 recommended local operational budget increases is summarized below.

Increase in Salaries & Benefits	$4,300,000
Allotment Model Methodology & Board Priorities	$4,526,654
Immutable Cost of Operations Increases	$1,700,000
Charter Schools Transfer Increase	$1,100,000
Total Base Proposed Increase in Local Appropriation for 2026-27	**$11,626,654**
Option 1 = Base Budget Only	**$115,085,871**
Option 2 = Base Budget + Athletic Request	**$115,343,115**
Option 3 = Base Budget + EC Assistants 7 to 8 hours Request	**$115,985,868**
Option 4 = Base Budget +Athletic + EC Assistant Requests	**$116,243,115**

The four proto-type budget resolutions presented below is an estimate of purpose totals by fund for year 2026-27. The board will vote to choose one of the four proto-type budget resolutions. These totals represent the budget based on the best data available at this time and is made on a vast number of assumptions and projections.

Respectfully submitted,

Tina Thorpe

Tina Thorpe
Chief Financial Officer
Buncombe County Schools

BUDGET RESOLUTION FOR FISCAL YEAR 2026-27
BUNCOMBE COUNTY BOARD OF EDUCATION

SECTION 1 - The following amounts are estimated to be available to support operation of the school administrative unit in the **State Public School Fund** for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Purpose	Description	Initial Budget
5000	Instructional Services	$147,097,049
6000	System-wide Support Services	$21,324,521
7000	Ancillary Services	$151,716
8000	Non-Programmed Charges	$0
TOTAL		$168,573,286

SECTION 2 - The following revenues estimated to be available for the **State Public School Fund** for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Funding Source	Description	Initial Budget
3100	State Public School Fund Revenue	-$168,573,286
TOTAL		-$168,573,286

SECTION 3 - The following amounts are estimated to be available to support operation of the school administrative unit in the **Local Current Expense** for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Purpose	Description	Initial Budget
5000	Instructional Services	$65,676,889
6000	System-wide Support Services	$36,378,643
7000	Ancillary Services	$23,017
8000	Non-Programmed Charges	$13,007,319
9000	Capital Outlay	$0
TOTAL		$115,085,868

SECTION 4 - The following revenues are estimated to be available to the **Local Current Expense** for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Funding Source	Description	Initial Budget
3200	State Revenue	$0
4120-4800	Local other than County Appropriation	-$600,000
4110	County Appropriation	-$108,633,973
TOTAL OPERATING REVENUE		-$109,233,973
4900	Fund Balance	-$5,851,895
4900	Fund Balance/Stabilizing Funds	$0
TOTAL		-$115,085,868

SECTION 5 - The following amounts are estimated to be available to support operation of the school administrative unit in the **Federal Grants Fund** for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Purpose	Description	Initial Budget
5000	Instructional Services	$22,100,107
6000	System-wide Support Services	$1,033,705
7000	Ancillary Services	$0
8000	Non-Programmed Charges	$534,543
TOTAL		$23,668,354

SECTION 6 - The following revenues are estimated to be available to the **Federal Grants Fund** for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Funding Source	Description	Initial Budget
3600	Federal Grants Allotted through NCDPI	-$23,668,354
TOTAL		-$23,668,354

SECTION 7 – The following amounts are estimated to be available to support operation of the school administrative unit in the **Capital Outlay Fund** for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Purpose	Description	Initial Budget
5000	Instructional Services	$4,444,044
6000	System-wide Support Services	$1,928,088
7000	Ancillary Services	$84,494
8000	Non-Programmed Charges	$1,505,039
9000	General Capital Projects	$65,184,525
TOTAL		$73,146,189

SECTION 8 – The following revenues are estimated to be available to the **Capital Outlay Fund** for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Funding Source	Description	Initial Budget
3200	State - Other Funds	-$560,000
3400	NCDPI	-$3,432,928
4100-4800	Local Revenue	-$51,682,348
TOTAL OPERATING REVENUE		-$55,675,276
4900	Other Financing Sources	-$17,470,914
TOTAL		-$73,146,189

SECTION 9 – In addition, authorization is hereby granted to continue both regular and building program projects uncompleted at June 30, 2026 per prior budget authorization.

SECTION 10 - - The following amounts are estimated to be available to support operation of the school administrative unit in the **Child Nutrition Fund** for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Purpose	Description	Initial Budget
7000	Ancillary Services	$19,274,880
8000	Non-Programmed Charges	$675,000
TOTAL		$19,949,880

SECTION 11 - The following revenues are estimated to be available to the **Child Nutrition Fund** for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Funding Source	Description	Initial Budget
3200	State Revenue	$0
3800	Federal Revenue	-$18,084,880
4100-4800	Local Revenue	-$1,825,000
TOTAL OPERATING REVENUE		-$19,909,880
4900	Other Financing Sources	-$40,000
TOTAL		-$19,949,880

SECTION 12 - - The following amounts are estimated to be available to support operation of the school administrative unit in the **Childcare Program Fund** for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Purpose	Description	Initial Budget
7000	Ancillary Services	$640,742
8000	Non-Programmed Charges	$0
TOTAL		$640,742

SECTION 13 - The following revenues are estimated to be available to the **Childcare Program Fund** for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Funding Source	Description	Initial Budget
4100-4800	Local Revenue	-$632,565
TOTAL OPERATING REVENUE		-$632,565
4900	Fund Balance	-$8,177
TOTAL		-$640,742

SECTION 14 - The following amounts are estimated to be available to support operation of the school administrative unit in the **Other Specific Revenue Fund** for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Purpose	Description	Initial Budget
5000	Instructional Services	$4,804,371
6000	System-wide Support Services	$2,073,000
7000	Ancillary Services	$37,725
8000	Non-Programmed Charges	$95,788
TOTAL		$7,010,884

SECTION 15 - The following revenues are estimated to be available to the **Other Specific Revenue Fund** for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Funding Source	Description	Initial Budget
3200	State - Not Allotted through NCDPI	-$916,650
3700	Federal - Not Allotted through NCDPI	-$950,000
4100-4800	Local Revenue	-$2,296,009
TOTAL OPERATING REVENUE		-$4,162,659
4900	Other Financing Sources	-$2,848,225
TOTAL		-$7,010,884

SECTION 16 – Within the overall budget, all appropriations shall firstly be paid from revenues restricted as to use and secondly from general unrestricted revenues.

SECTION 17 – The Chief Financial Officer is hereby directed to record all restricted revenue that was not expended for its intended purpose as either deferred revenue, restricted fund balance, committed fund balance or assigned fund balance (as appropriate) within the Financial Statements. The restricted revenue sources include, but are not limited to, Medicaid reimbursements, reimbursements for services rendered to exceptional children, grant advances, Enka Consolidated Special Tax District unexpended proceeds, and Pisgah Forest reserve payments.

SECTION 18 - The Chief Financial Officer is hereby directed to record all cash being invested for the individual schools as restricted cash upon the body of the Financial Statements so that the Board of Education's intent to keep these sums separate and apart can be clearly demonstrated. This action will also demonstrate the Board's intent that the Buncombe County Schools not draw upon these moneys to satisfy its overall cash flow needs.

SECTION 19 - The Superintendent is authorized to administer the budget as outlined in Section 8100 of the adopted Buncombe County Public Schools Policy Manual.

SECTION 20 - Copies of the Budget Resolution shall be immediately furnished to the Superintendent and the Chief Financial Officer for direction in carrying out their duties.

READ AND APPROVED THIS SEVENTH DAY OF MAY 2026 FOR THE PURPOSE OF SUBMITTING AN ESTIMATE OF THE ENTIRE BUDGET TO THE COUNTY COMMISSIONERS IN SUPPORT OF OUR REQUESTS FOR BOTH A CURRENT EXPENSE AND A CAPITAL OUTLAY APPROPRIATION.

Chairman, Board of Education

Secretary

Buncombe County Board of Commissioners

Request for Board Action

Meeting Date: May 19, 2026

CONSENT

Department: Justice Services **Presenter(s):** John Hudson, Budget Director

Contact: Regenia Herring, Justice Services Director

Subject: Approval of the JCPC Updated Funding Plan and Budget Amendment

Brief Summary:

The Juvenile Crime Prevention Council (JCPC) is supported by the Division of Juvenile Justice (DJJ) and aims to reduce and prevent juvenile crime. Buncombe County serves as the fiscal agent to support local programs under JCPC allocated funding.

Aspire Youth & Family, a Buncombe County JCPC-funded organization, recently received an additional $9,734 in Discretionary Funds from the Department of Juvenile Justice. These funds are sometimes awarded in the spring on a competitive basis, utilizing funds returned statewide by other DJJ/JCPC funded programs that close early, return unneeded funds, etc.

This allocation increases funding to Buncombe Country from $644,477 to $654,211.

Recommended Motion & Requested Action:

Approve budget amendment to increase JCPC funding.

Attachments:

1. Buncombe County REVISED Funding Plan 2025-26 Corrected 5.6.26
2. 26.05.19 Fund 327 - JCPC Revised Funding Plan Ordinance

REVISED Funding Plan - Corrected 5,6,26

Buncombe County

NC DPS - Community Programs - County Funding Plan

Available Funds: $ **$644,477** Local Match: $ **$192,483** Rate: **30%**

DPS JCPC funds must be committed with a Program Agreement submitted in NC Allies and electronically signed by authorized officials.

#	Program Provider	DPS-JCPC Funding	LOCAL FUNDING			OTHER	OTHER	Total	% Non DPS-JCPC Program Revenues
			County Cash Match	Local Cash Match	Local In-Kind	State/ Federal	Funds		
1	JCPC Administration	$15,500						$15,500	
2	Teen Court	$101,100			$30,400			$131,500	23%
3	Earn and Learn	$200,000			$60,800			$260,800	23%
4	Aspire Kids at Work & The Connection	$127,450		$1,339	$36,896			$165,685	23%
5	PIVOTPoint & PIVOTPoint Prevention	$131,374		$39,412				$170,786	23%
6	Umojah Health Wellness and Justice Collective	$78,787		$13,636	$10,000			$102,423	23%
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
	TOTALS:	$654,211		$54,387	$138,096			$846,694	23%

The above plan was derived through a planning process by the Buncombe County Juvenile Crime Prevention Council and represents the County's Plan for use of these funds in FY 2025-2026 .

Amount of Unallocated Funds _____

Amount of funds reverted back to DPS _____

Discretionary Funds added $9,734

check type ☐ initial plan ☑ update ☐ final

-----DPS Use Only-----

Reviewed by _____ Area Consultant _____ Date

Reviewed by _____ Program Assistant _____ Date

Verified by _____ Designated State Office Staff _____ Date

_____
Chairperson, Juvenile Crime Prevention Council (Date)

M Moore 05/06/2026
Chairperson, Board of County Commissioners (Date)
or County Finance Officer

ver 03/04/2016

ORDINANCE # _____

BUNCOMBE COUNTY, NORTH CAROLINA
Grant Projects Ordinance

BOARD MEETING DATE: May 19, 2026

WHEREAS, the Budget Director recommends and the Board now desires to amend the FY2025-2026 Grants Projects outlined below in Exhibit "A" to the budget,

NOW THEREFORE,

BE IT ORDAINED by the Board of Commissioners for the County of Buncombe as follows:

1. That the FY2025-2026 amendments listed in Exhibit A below be hereby adopted.
2. That this ordinance shall be effective upon adoption.

ADOPTED this 19th day of May, 2026

Granting Agency:	Justice Services
Grant Name:	Juvenile Crime Prevention Council (JCPC) Annual Funding Plan

Description:

The Juvenile Crime Prevention Council (JCPC) is supported by the Division of Juvenile Justice (DJJ) and aims to reduce and prevent juvenile crime. Buncombe County serves as the fiscal agent to support local programs under JCPC allocated funding.

Aspire Youth & Family, a Buncombe County JCPC-funded organization, recently received an additional $9,734 in Discretionary Funds from the Department of Juvenile Justice. These funds are sometimes awarded in the spring on a competitive basis, utilizing funds returned statewide by other DJJ/JCPC funded programs that close early, return unneeded funds, etc.

This allocation increases funding to Buncombe Country from $644,477 to $654,211.

Funding Source: North Carolina Department of Public Safety Division of Juvenile Justice

Exhibit A:	**Increase (Decrease)**	
Account Description	**Revenues**	**Expenditures**
FY26 JCPC Grant	$ 9,734	$ 9,734
TOTAL	$ 9,734	$ 9,734

ATTEST:

Clerk to the Board

BOARD OF COMMISSIONERS FOR THE COUNTY OF BUNCOMBE:

By: _____

Chair of the Board

Buncombe County Board of Commissioners

Request for Board Action

Meeting Date: May 19, 2026

PRESENTATIONS

Department: Health and Human Services **Presenter(s):** Billie Breeden
Alison Banzhoff

Contact: Billie Breeden
Alison Banzhoff

Subject: Older Americans Month Proclamation

Brief Summary:

Proclamation of May 2026 as Older Americans Month highlights the contributions of older residents in Buncombe County through their volunteerism, charitable contributions, unpaid caregiving, and consumer spending.

Recommended Motion & Requested Action:

No action requested.

Attachments:

1. Older Americans Month 2026

OLDER AMERICANS MONTH
MAY 2026

WHEREAS, Buncombe County is home to **82,160** older Americans over the age of sixty, who contribute their time, wisdom, and life experiences to our community, thus, benefiting the economic, social, and cultural wellbeing of Buncombe County, and;

WHEREAS, communities benefit when people of all ages, abilities, and backgrounds are welcomed, included, and supported, and;

WHEREAS, the Buncombe County Board of Commissioners and partner agencies recognize the need to create an age-friendly community that provides the services and supports older Americans' need to thrive and live independently for as long as possible, and;

WHEREAS, Buncombe County works to build an even better community for our older residents by:

- Planning programs that encourage participation and promote social connections in work, civic, and community life
- Ensuring activities are responsive to individual needs and preferences
- Increasing access to services that support aging in place
- Preventing abuse, neglect, and exploitation
- Embracing the diversity of older Americans in our community
- Emphasizing the positive views of aging and acknowledging that all of us are aging

NOW THEREFORE, BE IT RESOLVED that the Buncombe County Board of Commissioners proclaims **May 2026** as **Older Americans Month** in Buncombe County. The 2026 theme, ***Champion Your Health***, highlights prevention, wellness, and personal responsibility as foundations of healthy aging. It encourages all of us to take an active role in managing our health, advocating for ourselves and others, accessing preventive care, and making informed decisions that support independence.

We urge every resident to join us to celebrate and recognize the contributions of our older citizens who are redefining what it means to age. By working together to help create an inclusive community and supporting our older residents to age well in Buncombe County we can build a healthier and meaningful future for all.

This 19th day of May, 2026.

Amanda Edwards

Amanda Edwards, Chair
Buncombe County Board of Commissioners

Buncombe County Board of Commissioners

Request for Board Action

Meeting Date: May 19, 2026

PRESENTATIONS

Department: Governing Body

Presenter(s): Jennifer Barnhart
USFS

Contact: Jennifer Barnhart
USFT

Subject: US Forest Service Update

Brief Summary:

Recommended Motion & Requested Action:

Attachments:

1. Presentation

Helene Recovery Update

Helene Impacts, Public Safety & Recovery on the Pisgah National Forest

May 19, 2026



Buncombe County

Impacts from Helene to National Forests

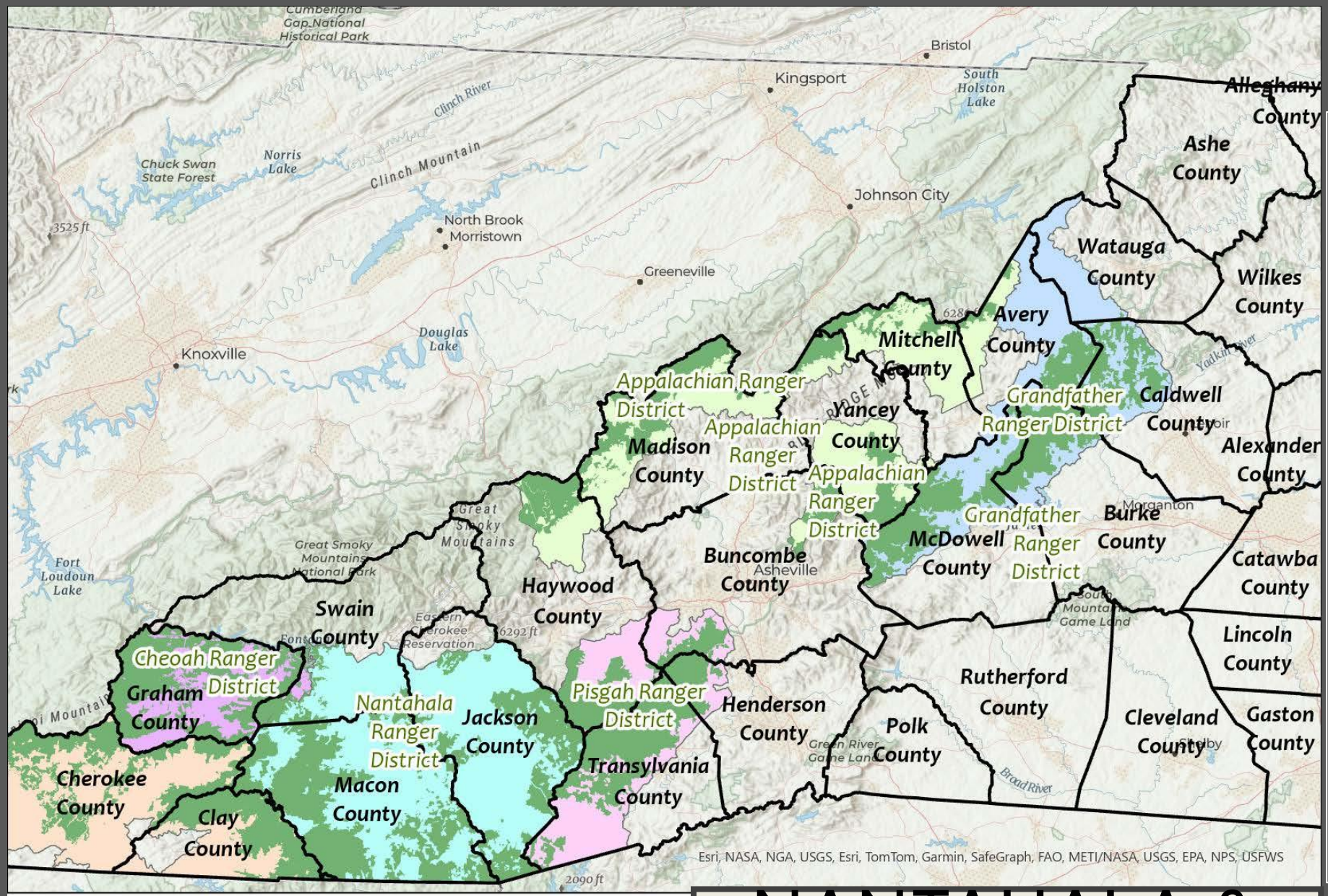




- Tens of thousands of acres of downed trees
- Unprecedented fuel loads
- Extensive impacts to watersheds
- 850 miles of trails damaged
- Nearly all recreation sites damaged, some catastrophically
- 885 miles of road severely impacted, 30% of roads completely destroyed







NANTAHALA & PISGAH NFs

Three Ranger Districts encompass the Pisgah NF

- **Pisgah RD**
  - Ranger Station is in Brevard, NC
    - Bent Creek
- Grandfather RD
  - Ranger Station is in Nebo, NC
- **Appalachian RD**
  - Ranger Station is in Mars Hill, NC
    - Big Ivy, Shope Creek, Ox Creek

Helene Recovery Priorities



Fuel and Debris Removal



Emergency Responder Access



Reopening Trails, Roads, and Rec Sites





Shope Creek Recent Progress

- **Fuel reduction**
  - ~50% of fuels reduced
  - Improved emergency access for SAR and fire response
  - Road and crossing improvements
  - Site preparation for revegetation
- **Reforestation planting occurred in spring 2026)**
- **Partial Reopening –** Parking Lot & Roads Only
  - Remainder of the Area is Closed
- **Non-native invasive species treatments**
- **Preliminary trail system planning**
  - Cooperator & partner collaboration
- **Multiple community meetings & trail listening sessions**

Shope Creek Fuel Reduction

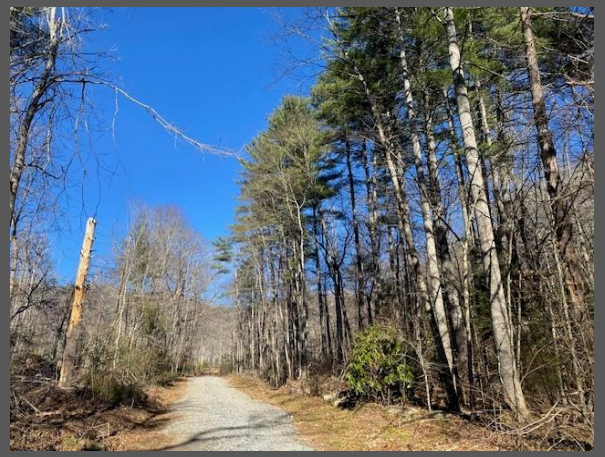
Best Management Practices (BMPs) & Leave Trees













Shope Creek Trail Planning Overview

- Provide an area that fills the same needs and matches current character with improved management and planning.
- Multi-use trail system (hike & bike, multiple levels of challenge) paying careful attention to user conflict mitigation.
- Community engagement and input – targeted meetings to engage specific groups.
- Layout to combine existing trails and new trails for the best possible user experience with responsible land and ecosystem management.
- Planned with safety in mind and in coordination with local EMS needs.
- Long-term maintenance plan, strong partnerships.
- Continuation of forest management (NNIS treatment, oak regen work) .

Shope Creek

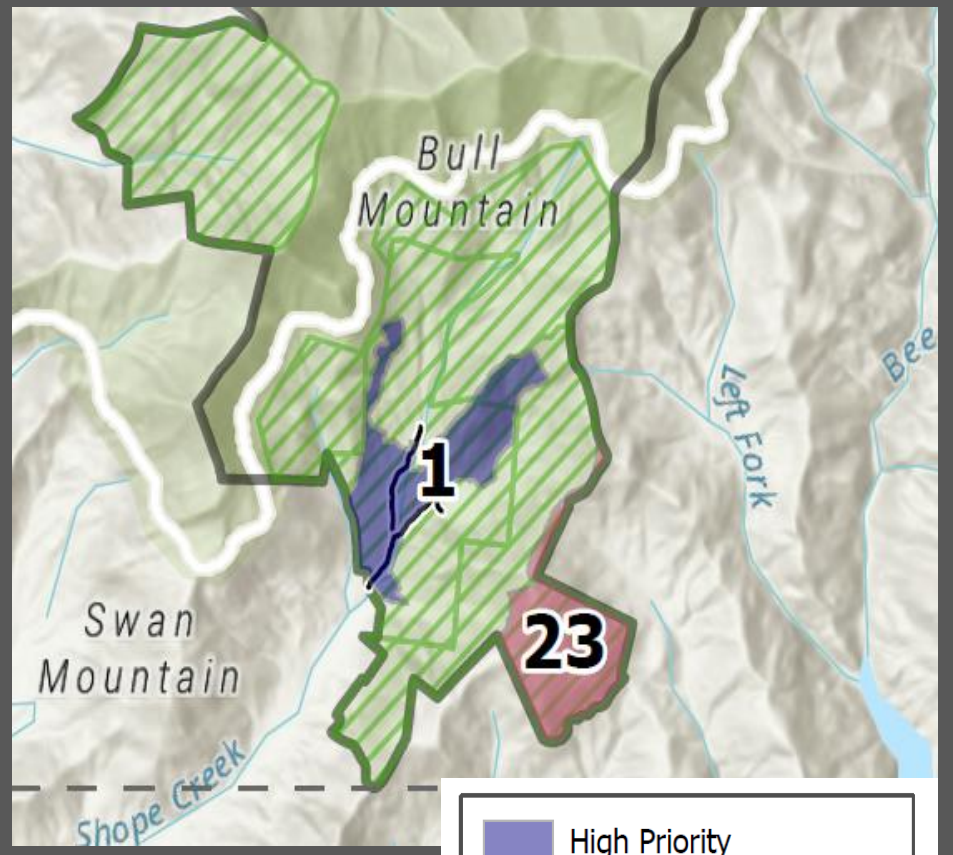
Oak & Pine Plantings







Non-Native Invasive Species Treatments



Number	Name
1	Shope Creek - North
23	Shope Creek - BT



Big Ivy Recent Progress

- All Big Ivy Trails reopened in October 2025
  - 2,000+ hours of sawyer work to clear trails.
- Roads:
  - Ranger Road extension opened, and the portion of Ranger Road/Lower Staire (FSR 231) to the parking lot was re-opened Oct. 31, 2025, to all authorized uses.
    - Special use permit issued for a private bridge for private landowner access.
  - Ogle Meadows Road (FSR 5554) received emergency repairs.
  - FSR 63A off Stoney Fork Road – Bridge debris removal & restoration completed.
- Watershed assessments completed.
  - Collected Baseline Impacts/Changes From Helene.
- Debris Removal completed to decrease flooding risk.

Big Ivy - Coleman Boundary (FSR 74) – Post Helene

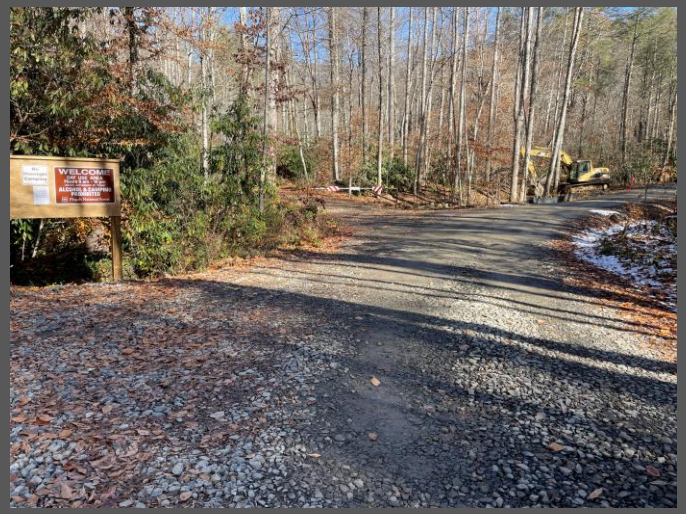








Emergency & Public Access Restored



Restoring Search and Rescue Access, Private Landowner Access and Public Access with Ranger Road/Lower Staire and Ranger Rd Ext.









Big Ivy – Upcoming Recovery Focus

- Re-establish motorized access to Douglas Falls.
  - **Currently vehicles can only drive to the intersection of Ranger Rd & Coleman Boundary Rd.**
  - **Award a contract in FY26.**
  - **Reopen in Summer FY27 for high clearance vehicles.**
- Trail assessments and trail work.
- FY27 - Federal Highways Administration will be working on Long-term Resiliency & Road Realignment for Coleman Boundary Road.
  - **Will include resource review with public input.**





Learn More About Helene Recovery

Check Out Our Website & Facebook Page for More Information on Closures, Alerts, Public Meetings, and More!

NFsNC Webpage

NFsNC Facebook Page:

Buncombe County Board of Commissioners

Request for Board Action

Meeting Date: May 19, 2026

PRESENTATIONS

Department: Finance

Presenter(s): Melissa Moore, Finance Director

Contact: Melissa Moore, Finance Director

Subject: FY26 3rd Quarter Financial Update

Brief Summary:

Staff will provide the Board with an update on financials for the third quarter of fiscal year 2026.

Recommended Motion & Requested Action:

No action is required.

Attachments:

1. FY26 Q3 Quarterly Report
2. Presentation

BUNCOMBE COUNTY, NORTH CAROLINA

Quarterly Financial Report
(Unaudited)

FOR THE QUARTER ENDING
March 31, 2026

BOARD OF COMMISSIONERS
Amanda Edwards, Chair
Martin Moore, Vice Chair
Drew Ball
Jennifer Horton
Parker Sloan
Terri Wells
Al Whitesides

COUNTY MANAGER
Avril Pinder

FINANCE DIRECTOR
Melissa Moore

PREPARED BY
Finance Department

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BUNCOMBE COUNTY
QUARTERLY FINANCIAL REPORT
Fiscal Year 2026
Quarter 3

March 31, 2026

Executive Summary

I am pleased to present Buncombe County's Quarterly Financial Report for the period ending March 31, 2026. This report provides an overview of the County's financial position, including General Fund budget-to-actual results, year-to-date comparisons for Q3 FY2026 versus Q3 FY2025, key revenue sources, current net county cost, solid waste operations, capital projects, investments, and donation activity.

General Fund Revenues:
- Amended budget of $438.1 million, which includes $0.6 million of appropriated fund balance.
- Actuals year to date total $384.9 million, which is 87.8% of the amended budget and 7.5% more than the same time prior year.
- Prior year actuals totaled $357.9 million.
- Ad Valorem revenues grew by 7.0% to $282.5 million, representing 73.4% of total revenues for the third quarter.
- Sales tax collections grew to $28.8 million, 27.1% higher than last year.

General Fund Expenditures:
- Amended budget of $438.1 million.
- Actuals year to date, total $302.5 million, which is 69.0% of the amended budget and .1% lower than the same time prior year.
- Prior year actuals totaled $302.8 million.

Solid Waste Revenues:
- Amended budget of $18.4 million, which includes $4.9 million in appropriated fund balance.
- Actuals year to date total $10.4 million, which is 56.4% of the amended budget and 1.6% higher than the same time prior year.
- Prior year actuals totaled $10.2 million.
- The largest revenue driver is Sales and Services (including tip fees), which increased 4.1% compared to the prior year.

Solid Waste Expenditures:
- Amended budget of $18.4 million.
- Year-to-date actuals total $10.8 million, or 58.6% of the amended budget.
- Prior year actuals totaled $8.9 million.

County Capital Projects:
- Amended budget of $154.3 million.
- Life to date expenditures total $71.7 million, or 46.5% of budget.

- Due to the multi-year nature of capital projects, expenditures may occur over an extended period rather than in the year the budget is adopted.

Investments:

- The General Fund has approximately $4.4 million in investment earnings allocated as of Q3 FY2026.
- Total cash invested in the General Fund is currently $229.2 million.

Procurement:

- An additional $47.6 million in contracts and purchase orders transactions occurred across all funds during Q3.
- The largest number of purchase orders and contracts this quarter came from funds outside the General Fund.

The sections that follow provide a more detailed analysis of the County's financial position as of the end of this quarter.

Melissa Moore
Finance Director

General Fund Overview

General Fund Revenues:

As of the end of the third quarter of FY2026, General Fund revenues total approximately 87.8% of the budgeted amount, which is 7.5% higher than the same period last year. Ad valorem tax continues to be the largest source of General Fund revenue, with the majority of collections occurring during the November–January property tax season. Through March, collections are at 98.6% of the budgeted amount, representing 7.0% growth compared to the prior year.

Local option sales tax is collected three months in arrears; therefore, Quarter 3 revenues reflect sales from July through December. Sales tax revenue is currently 58.1% of the budgeted amount and 27.1% higher than the prior year. Growth is expected to continue year over year and current year growth reflects economic recovery following Hurricane Helene.

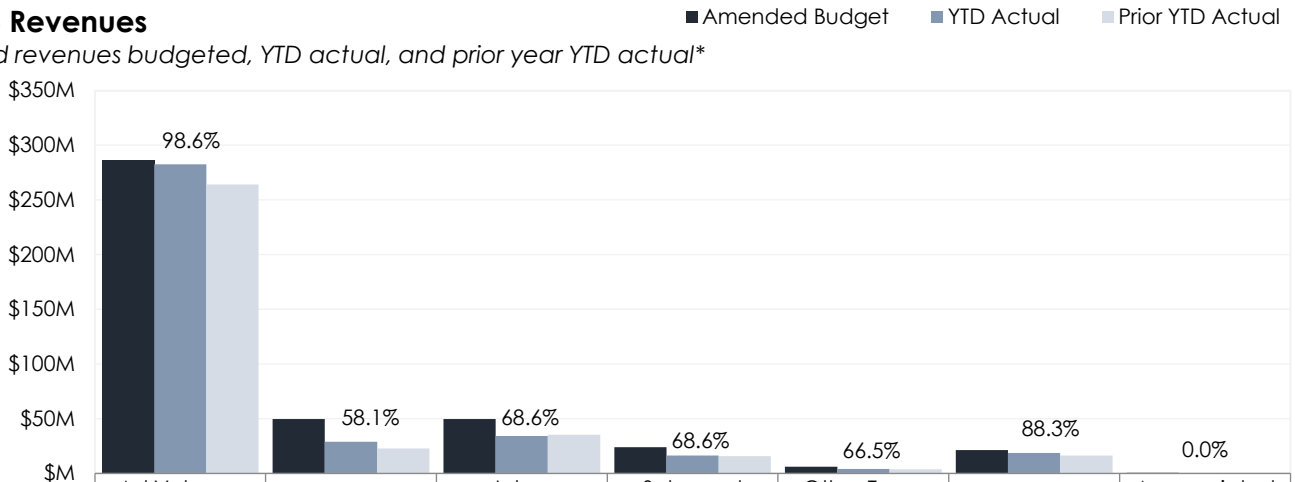
Intergovernmental revenues, which include state and federal funding, fluctuate based on expenditure levels and reimbursement timing. These revenues are currently 68.6% of the budgeted amount and 3.3% lower than the prior year. The decrease is largely driven by reduced Medicaid "hold harmless" funding due to new federal regulations limiting these financing mechanisms, along with lower Supplemental Nutrition Assistance Program (Food Stamp) funding reflecting reduced benefit levels and caseload adjustments compared to the prior year.

Sales and services revenues have increased 4.75% compared to the prior year and represent 68.6% of the budgeted amount. Growth is primarily attributable to higher ambulance fees, driven by increased service volume and transport activity, along with higher collection fees reflecting improved recovery of outstanding balances and stronger collections performance.

Other revenues, which include building permits and inspections, indirect cost recovery, and investment earnings, are currently 14.7% higher than the prior year. Additional details are provided in the "General Fund Major Revenue Sources" section.

Q3 FY2026 Revenues

*General fund revenues budgeted, YTD actual, and prior year YTD actual**

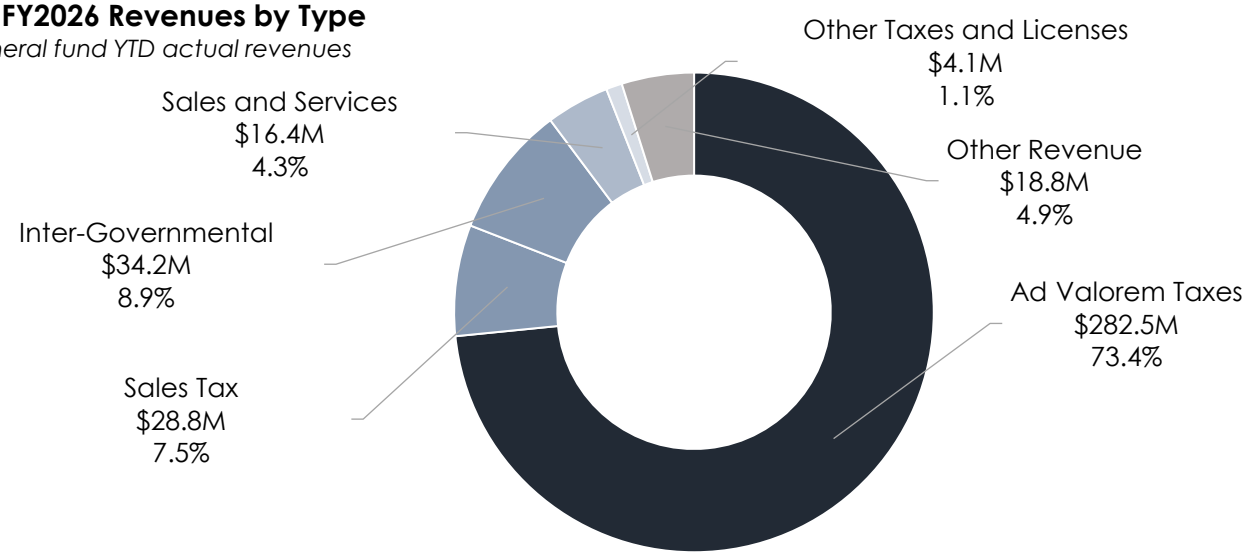


	Ad Valorem Taxes	Sales Tax	Inter-Governmental	Sales and Services	Other Taxes and Licenses	Other Revenue	Appropriated Fund Balance
Amended Budget	$286.6M	$49.6M	$49.9M	$23.9M	$6.2M	$21.3M	$0.6M
YTD Actual	$282.5M	$28.8M	$34.2M	$16.4M	$4.1M	$18.8M	$0.0M
Prior YTD Actual	$264.1M	$22.7M	$35.4M	$15.7M	$3.7M	$16.4M	$0.0M

**Percentage labels represent actual expenditures as a percent of budget*

Q3 FY2026 Revenues by Type

General fund YTD actual revenues



General Fund Expenditures:

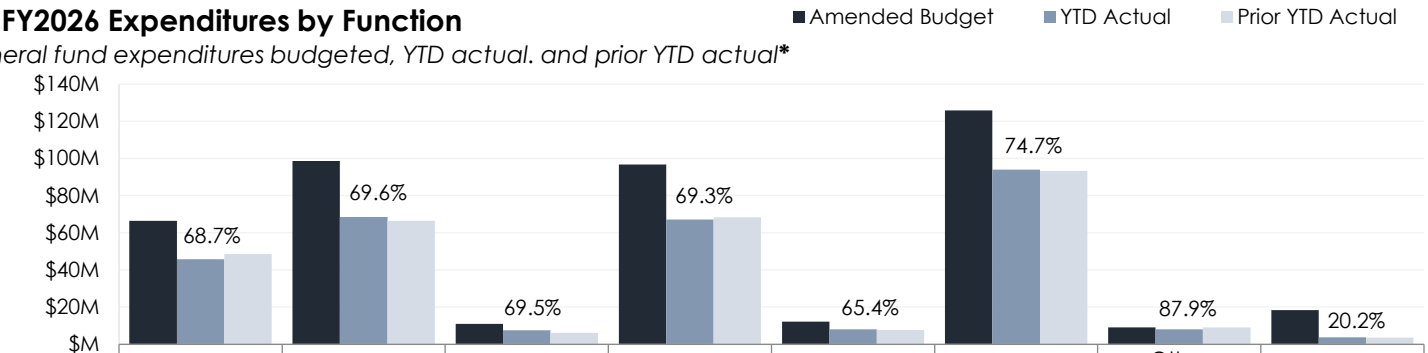
As of March 31, 2026, actual expenditures total approximately 69.0% of the amended budget, reflecting a 0.1% decrease compared to the same period last year. The largest functional increase in expenditures year over year is in Economic & Physical Development (23.0%). The increase in Economic & Physical Development includes expenditures related to the partnership with NCDOT to improve roadways and bridges in the Enka/Candler area.

Other Financing Sources and Uses are 87.9% expended, primarily due to interfund transfers recorded at the beginning of the fiscal year to support pay-as-you-go capital projects and county grant match requirements.

Capital outlay expenditures are down 75.0% from the prior year, largely due to the one-time purchase of new ambulances in early FY2025. Salaries and benefits have increased 2.9.% year over year. The first semiannual debt payment occurred in December, showing a 8.4% increase from the prior year due to the first payment on the FY2025 Installment Financing issuance.

Q3 FY2026 Expenditures by Function

*General fund expenditures budgeted, YTD actual. and prior YTD actual**

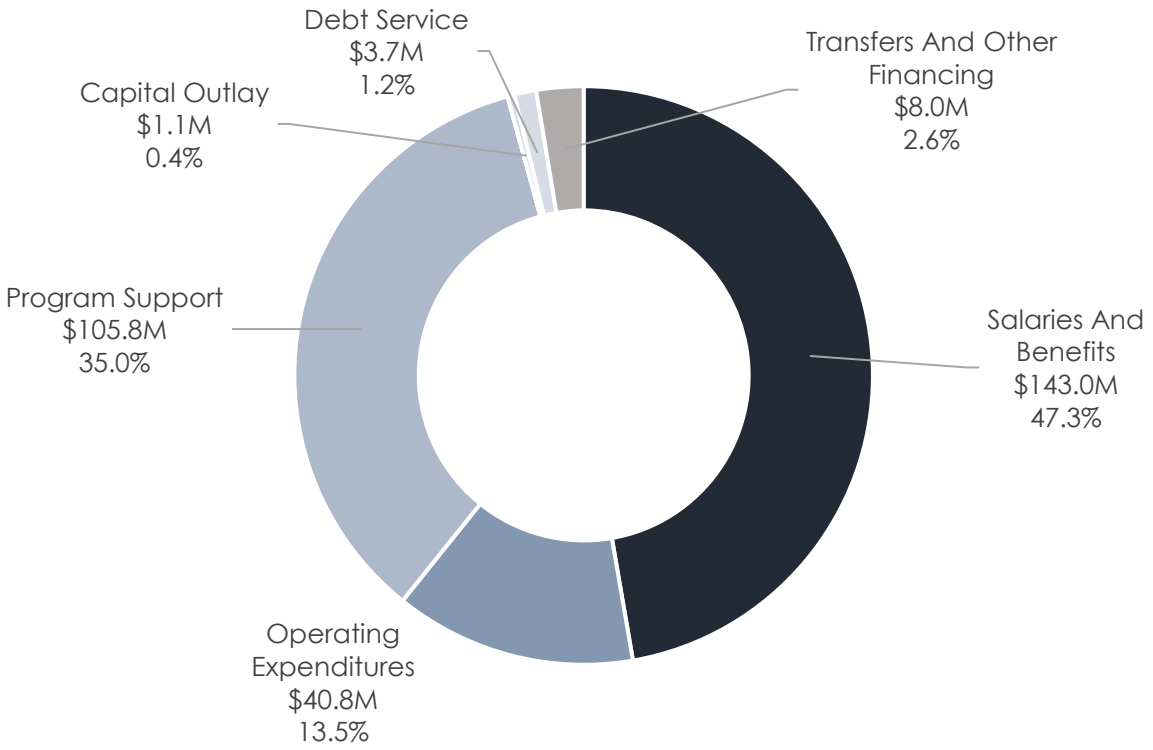


	General Government	Public Safety	Economic & Physical Development	Human Services	Cultural and Recreational	Education	Other Financing Sources and Uses	Debt
Amended Budget	$66.5M	$98.5M	$10.8M	$96.8M	$12.2M	$125.9M	$9.1M	$18.3M
YTD Actual	$45.6M	$68.5M	$7.5M	$67.1M	$8.0M	$94.0M	$8.0M	$3.7M
Prior YTD Actual	$48.4M	$66.5M	$6.1M	$68.4M	$7.6M	$93.3M	$9.1M	$3.4M

**Percentage labels represent actual expenditures as a percent of budget*

Q3 FY2026 Expenditures by Type

YTD Actual General fund expenditures by major expenditure categories

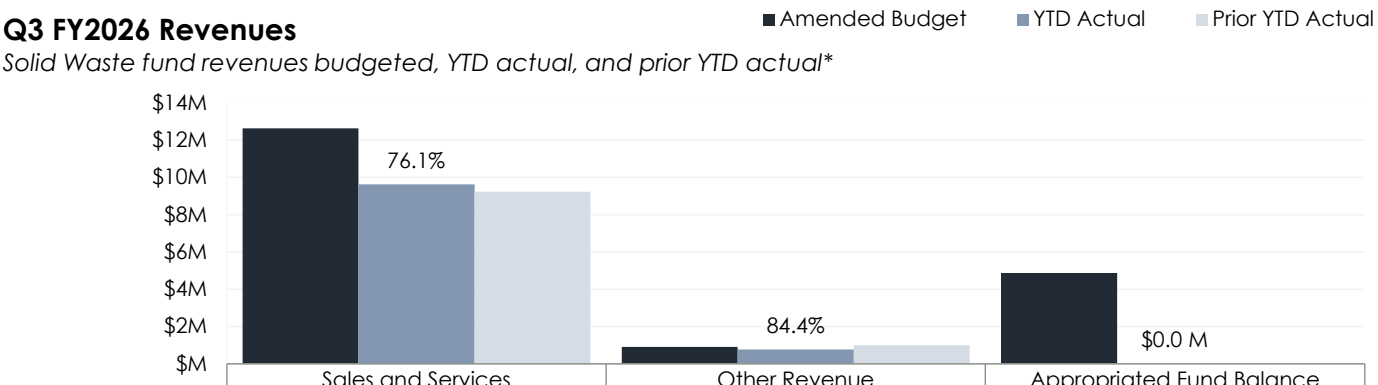


Solid Waste Overview

The Solid Waste Fund supports operations at both the Landfill and the Transfer Station. The Transfer Station serves as a central collection point for residential and commercial waste, which is then transported to the Landfill for final disposal. Sales and Services remain the fund's primary revenue source. As of the third quarter of FY2026, Sales and Services revenues increased by 4.1% compared to the same period in the prior year. Current disposal rates are $50 per ton at the Landfill and $60 per ton at the Transfer Station. The "Other Revenue" category includes investment earnings, taxes, licenses, permits, and fees associated with landfill operations. This category is down 22.5% from the prior year, primarily due to lower investment earnings and decreased intergovernmental revenues from scrap tire, solid waste, and white goods taxes.

Q3 FY2026 Revenues

*Solid Waste fund revenues budgeted, YTD actual, and prior YTD actual**



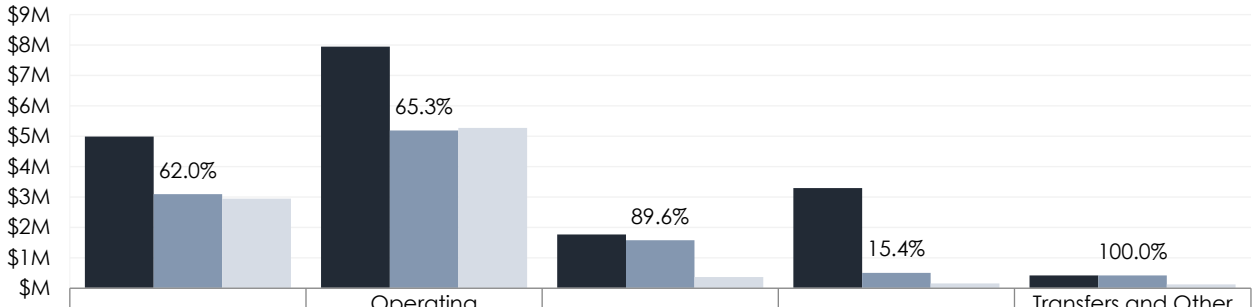
	Sales and Services	Other Revenue	Appropriated Fund Balance
Amended Budget	$12.6 M	$0.9 M	$4.9 M
YTD Actual	$9.6 M	$0.8 M	$0.0 M
Prior YTD Actual	$9.2 M	$1.0 M	$0.0 M

**Percentage labels represent actual revenues as a percent of budget*

Expenditures for the second quarter increased approximately 21.5% year over year, largely due to timing differences in reporting and expenditure postings. The most significant increase occurred in Capital Outlay, which rose by $1.2 million following the purchase of a new articulated trash compactor equipped with a Macpactor M2 trash blade. This purchase also resulted in additional debt service costs, with the first payment occurring in December 2025. Operating expenditures decreased by 1.7% compared to the prior year.

Q3 FY2026 Expenditures by Category

*Solid Waste fund expenditures budgeted, YTD actual. and prior YTD actual**



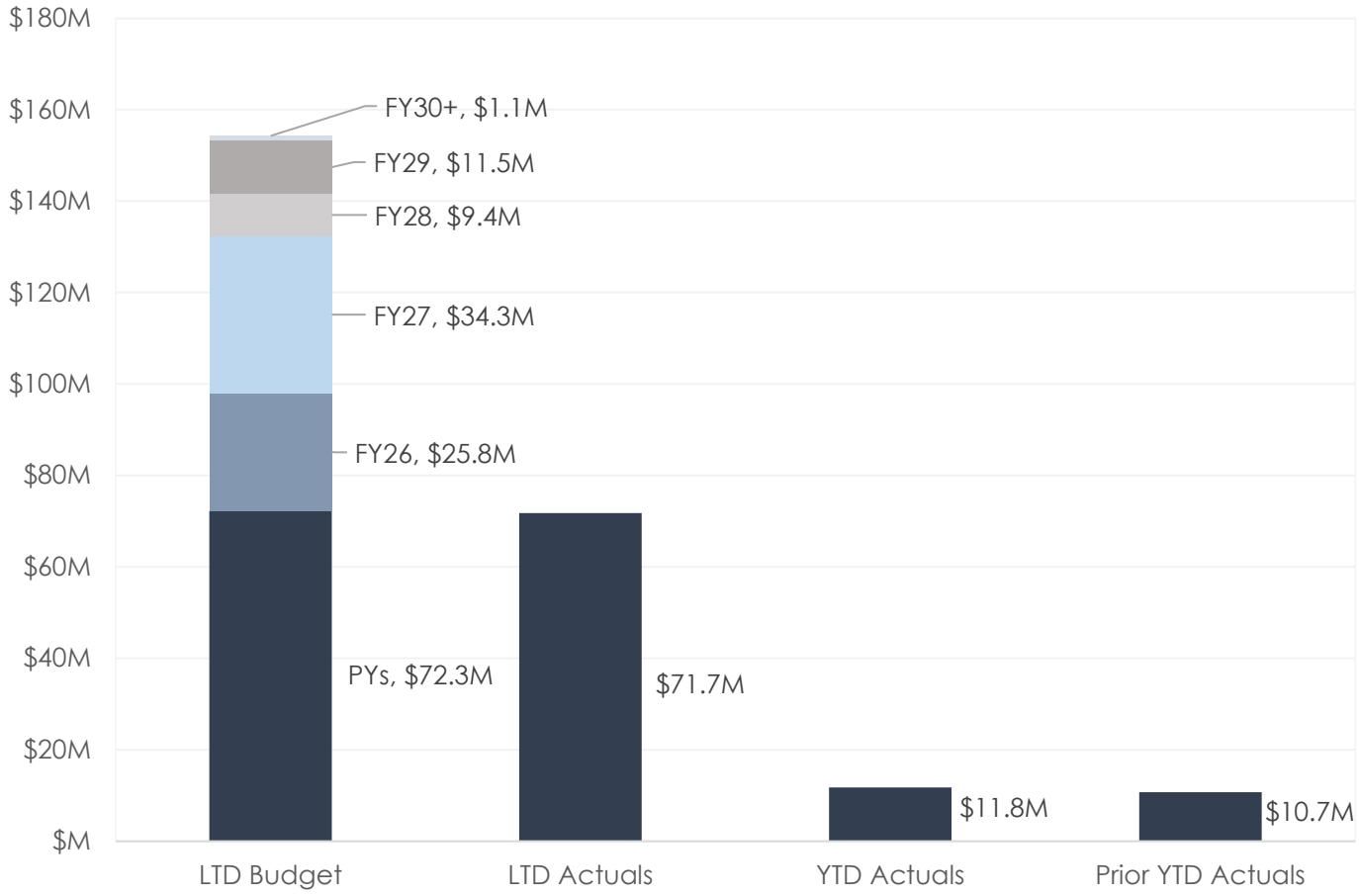
	Salaries And Benefits	Operating Expenditures	Capital Outlay	Debt Service	Transfers and Other Financing
Amended Budget	$5.0 M	$7.9 M	$1.8 M	$3.3 M	$0.4 M
YTD Actual	$3.1 M	$5.2 M	$1.6 M	$0.5 M	$0.4 M
Prior YTD Actual	$2.9 M	$5.3 M	$0.4 M	$0.2 M	$0.1 M

**Percentage labels represent actual expenditures as a percent of budget*

Capital Projects

Capital projects are typically owned and funded by the County. Capital projects include construction, renovation, demolition projects, major maintenance, or acquisition of land or other assets. On an annual basis, capital projects are presented to the Board for approval. Capital projects typically take years to complete due to the extensive amount of work that must go into planning, procuring goods and services, designing, and construction. The life-to-date budget below depicts the estimated future spend. See Appendix C for more information.

Capital Project Expenditures

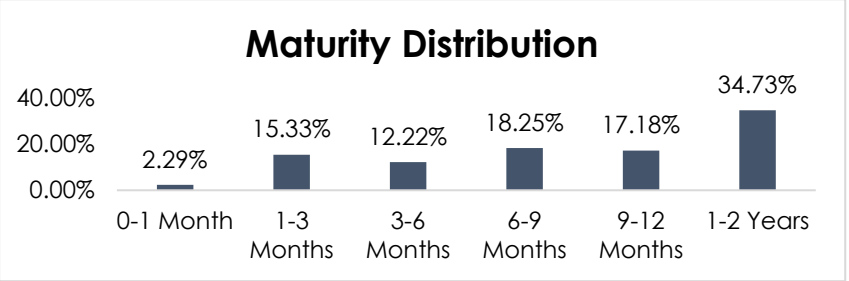


Investments Overview

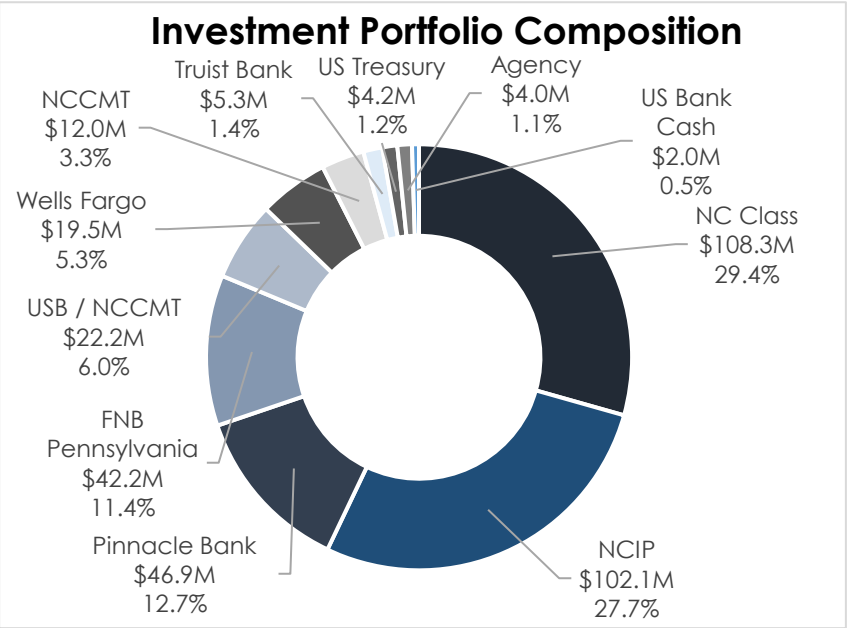
	NCCMT	NCIP	NC Class	Other Investments	Invested Bond Proceeds	Total
Average Maturity (days)	42	52	40	269	N/A	
Average Modified Duration	N/A	N/A	N/A	0.73	N/A	
Average S&P/Moody Rating	AAAm / AAA-mf	AAAm / N/A	AAAm / N/A	Aa1/AA+	N/A	
Income Earned QTD	$0.26M	$0.92M	$0.99M	$0.83M	$0.28M	$3.29M
Income Earned YTD	$1.05M	$1.66M	$1.90M	$2.08M	$1.41M	$8.10M
Assets Under Management	$12.04M	$102.08M	$102.88M	$116.73M	$34.92M	$368.65M

Total Rate of Return:	1 Month	3 Months	12 Months	Since Inception
Other Investments	0.26%	0.81%	3.20%	5.72%
Benchmark*	-0.23%	0.45%	3.85%	1.95%
NCIP	3.74%	3.77%	4.14%	N/A
NCCMT	3.56%	N/A	4.05%	3.74%
NC Class	3.88%	N/A	4.37%	5.00%

**Intercontinental Exchange Bank of America 0-3 Yr US Treasury Index*



	YTD Investment Earnings*	Cash Invested**	Invested Bond Proceeds
General	4,065,457	229,212,896	321,958
Air Quality	14,517	717,707	-
BCSF Operating	10,311	518,089	-
911	16,773	755,821	-
Special Programs	(3,671)	16,706,048	-
ROD Automation	12,698	636,379	-
Opioid Settlement	94,380	3,994,983	-
Woodfin PDF	-	234,183	290
Forfeitures	17,008	823,629	-
Sondley Estate Trust Fund	19,337	970,993	-
Representative Payee	883	173,403	-
Public School Capital Needs	812,411	15,717,585	12,623,549
Grant Projects	515,158	15,615,029	-
AB Tech	579,948	30,858,719	4,276
Capital Projects	583,131	-	17,305,421
Landfill	-	-	1,186,045
Housing/Open Space Bonds	342,007	-	5,445,216
Solid Waste	350,269	16,603,059	1,812,799
Real-Time Intelligence Center	-	-	-
Inmate Commissary	3,542	241,156	-
Inmate Trust	-	90,744	-
Total	**7,434,159**	**333,870,423**	**38,699,554**



**Difference from income earned YTD is due to accrual accounting*
*** Estimate based on equity in pooled cash*

Donations

The Board-adopted Donation Policy identifies cash, cash equivalent, or real or personal property as acceptable donations. Donations may only be accepted when they have a purpose consistent with Buncombe County's goals and objectives. Buncombe County may choose to reject donations with an implied or express condition of advocacy or discrimination based on political, religious, or other group affiliation.

Donations Made to Buncombe County 07/01/2025-03/31/2026		**Total**
Monetary:	$	73,280
Division of Social Services		22,056
Emergency Services		1,000
Family Justice Center		6,200
Library		250
Sheriff's Office		36,956
Transportation		6,818
Grand Total	$	73,280

Appendix A
General Fund Major Revenue Sources

Property Tax

Property taxes are the largest source of revenue for counties in North Carolina, representing approximately 65.4% of Buncombe County's General Fund budgeted revenues for FY2026. Both real and personal property are subject to taxation unless specifically exempted or excluded. Property values are assessed annually on January 1, with taxes coming due on September 1 and payable without interest through January 5 of the following year. As a result, most property tax collections occur in December and early January of the fiscal year.

FY2026 Estimated Property Tax Revenue			
Assessed Valuation		$	52,959,961,443
Tax Rate *per $100 of Assessed Valuation*	x	$	0.5466
Tax Levy		$	289,479,149
Estimated Collection Rate	x		99.00%
Estimated Revenue		$	286,584,358
Value of 1 Cent		$	5,243,036

At the end of the third quarter, $282.5 million in property tax revenue had been received, representing 98.6% of the budgeted amount—an increase of 7.0% from the prior year.

Sales Tax

The County levies four local-option retail sales and use taxes that total 2.25%. Approximately 65% of the 2.25% levied by the County impacts the General Fund:

Amount	State Legislation G.S. 105 -	Local Legislation/ Commission Action	Distribution and Use Restrictions
1%	Article 39	Senate Bill 888 Ratified June 21, 2016 Senate Bill 131 Ratified June 30, 2025	50% previously restricted to School Capital Fund Commission. As of July 1, 2025, revenues may also be used for school operating expenses for the next two years. Remaining proceeds distributed to other taxing districts and County General Fund.
0.50%	Article 40		30% Public Schools ADM Capital Projects Fund Remaining proceeds distributed to other taxing districts and County General Fund.
0.50%	Article 42		60% Public Schools ADM Capital Projects Fund Remaining proceeds distributed to other taxing districts and County General Fund.
0.25%	Article 46	Resolution #17-06-03 Adopted June 6, 2017	100% Article 46 Capital Projects Fund is designated for AB-Tech capital and operating needs. This designation is set to end at the end of Fiscal Year 2027.

Sales tax is tracked closely throughout the year given its unpredictable and volatile nature. Economic trends such as consumer spending, inflation, and unemployment rates correlate with sales tax revenues. Sales tax proceeds are collected by retailers and remitted to the NC Department of Revenue (DOR). The DOR allocates a portion of the revenues to counties on either a point-of-origin or per capita basis based on statutes governing each article of sales tax. The remittance and distribution schedule results in a three-month lag in sales tax receipts.

As of March 31, 2026, 58.1% of the budgeted sales tax has been collected, totaling $28.8 million, representing a 27.1% increase compared to the prior year.

Intergovernmental

Intergovernmental revenues include payments from federal, state, and other local government units. These revenues account for 11.3% of General Fund budgeted revenues. The majority of these revenues are generated from the County's Health and Human Services function, which is comprised of Public Health, Social Services, and other Youth and Aging Services. These services generate approximately 82.4% of all intergovernmental revenues. These revenues are often received on a reimbursement basis. At the end of the third quarter, $34.2 million, or 68.6%, of estimated intergovernmental revenues were received.

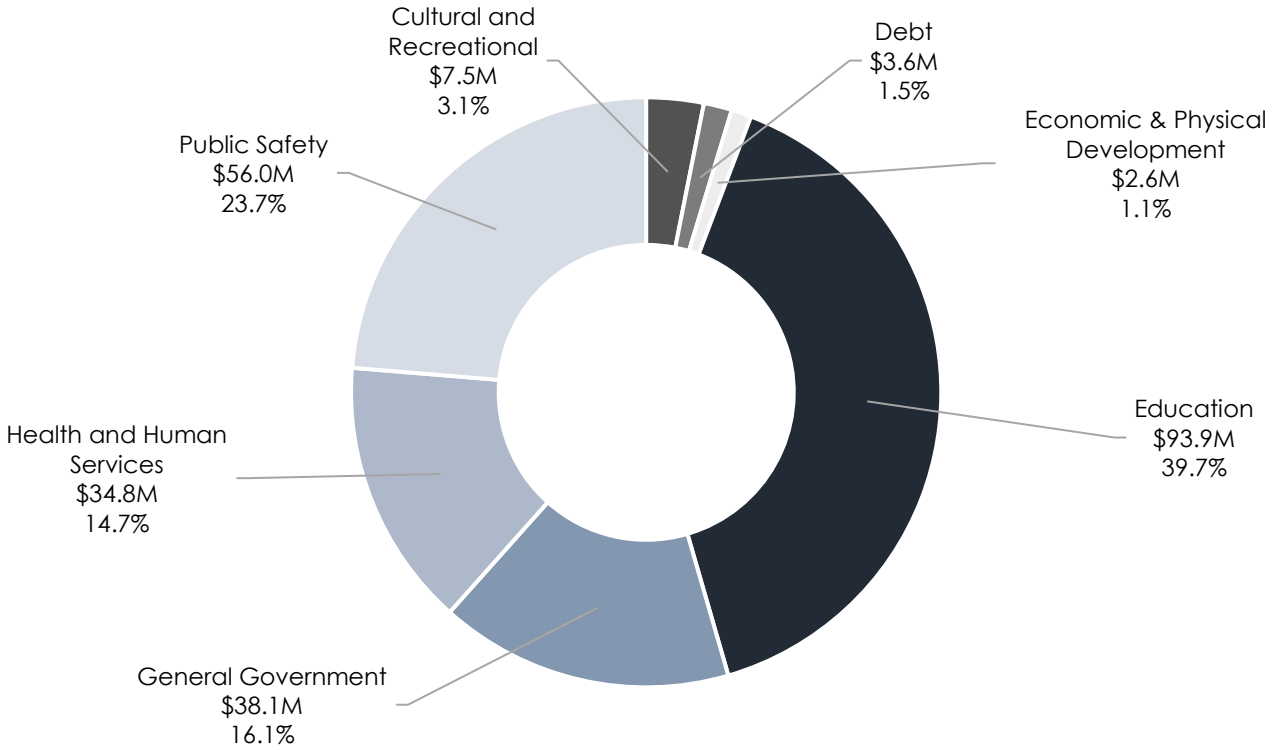
Appendix B
Net County Cost

The net county cost breakdown of General Fund expenditures provides information on the functions that are supported by general purpose revenues such as property tax and sales tax. This breakdown nets out other revenues such as state and federal allocations and program generated revenues, creates a more precise way to view direct cost impact to property taxpayers, and shifts the ranking of functions by expenditures in notable ways. For example, the total expenditures budget for Health and Human Services is higher than the budgeted amount for General Government but as shown below, this relationship is reversed after intergovernmental and other Health and Human Services-specific revenues are considered.

Net County Cost Summary General Fund	Actual Revenue YTD	Actual Expenditures YTD	Net County Cost
Cultural and Recreational	$508,755	$7,960,116	-$7,451,361
Debt	$58,932	$3,703,674	-$3,644,743
Economic & Physical Development	$4,912,939	$7,508,284	-$2,595,345
Education	$96,700	$94,045,228	-$93,948,529
General Government	$7,536,224	$45,638,483	-$38,102,259
Health and Human Services	$32,316,204	$67,120,648	-$34,804,444
Public Safety	$12,534,140	$68,539,202	-$56,005,062
Total	**$57,963,894**	**$294,515,635**	**-$236,551,741**

Q3 FY2026 Net County Cost

YTD actual net cost after function-specific revenues are subtracted from expenditures.



Appendix C
Capital Projects

COUNTY CAPITAL PROJECTS						Projected Spend*				
EXPENDITURE BY PROJECT	**Project Complete /Notes**	**Budget**	**Q3 FY2026 YTD Actual**	**LTD Actual**	**% of Budget Spent**	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030+**
Debt										
Fund 341 Administration		4,663,994	-	4,702,714	100.8%	-	-	-	-	-
Emergency Services				-						
FY25 Shelter Resiliency Generator Project		2,301,000	-	-	0.0%	50,000	1,550,000	701,000		
FY23-24 Ambulances		854,640	-	854,640	100.0%	-	-	-	-	-
FY26 Ambulances		1,225,560	-	-	0.00%	1,225,560	-	-	-	-
General Services										
FY20 Parking Lot Improvements Countywide	X	946,523	-	946,523	100.0%					
FY20 Fleet and General Services Complex		10,227,532	1,991,893	9,029,408	88.3%	1,198,124	-	-	-	-
FY20 Interchange Building		468,641	3,100	35,500	7.6%	433,141	-	-	-	-
FY21 Courthouse Repairs		596,239	4,277	577,025	96.8%	19,214	-	-	-	-
FY21 Jail Repairs		786,358	-	365,102	46.4%	421,256	-	-	-	-
FY21 Solar on Public Facilities		10,592,728	(16,222)	10,468,232	98.8%	124,496	-	-	-	-
FY22 40 Coxe Interior Renovation	X	1,213,615	-	1,204,587	99.3%					
FY22 BAS System for Detention Center		174,052	-	-	0.0%	174,052	-	-	-	-
FY22 Lake Julian Bathroom Additions		674,160	-	532,126	78.9%	142,034	-	-	-	-
FY22 Planning for Forward Facing Building		200,000	-	186,000	93.0%	14,000	-	-	-	-
FY23 Electric Vehicle Charging Infrastructure		120,000	-	83,060	69.2%	36,940	-	-	-	-
FY23 EMS East Base Construction		9,998,000	1,403,082	2,043,308	20.4%	1,000,000	6,954,692	-	-	-
FY23 Facility Assessment - Renovation		4,010,000	757,706	1,489,218	37.1%	1,488,436	1,032,346	-	-	-
FY23 Library Renovation		691,654	-	-	0.0%	237,496	454,158	-	-	-

FY23 Solar on Schools & Public Buildings		5,587,850	-	1,329,850	23.8%	-	-	2,300,000	1,958,000	-
FY23 West Asheville EMS Base Design	X	47,810	-	47,809	100.0%					
FY24 200 College St. Renovation		4,958,869	109,517	974,747	19.7%	3,484,122	500,000	-	-	-
FY24 35 Woodfin Renovation for Forward Facing Facility		6,847,480	895,521	6,012,855	87.8%	834,625	-	-	-	-
FY24 Comprehensive Facility Assessment Renovation & Repair		1,235,625	-	144,683	11.7%	1,090,942	-	-	-	-
FY24 County Courthouse Renovation & Repair		15,096,571	321,469	1,024,288	6.8%	2,000,000	4,089,044	4,089,044	3,894,195	-
FY24 Countywide Paving (includes Lake Julian Park)		3,033,350	33,045	50,900	1.7%	2,982,450	-	-	-	-
FY25 Detention Center Dryer Installation	X	300,000	52,569	271,133	90.4%	-	-	-	-	-
FY24 Detention Center Facility Assessment Renovation & Repair		1,325,492	15,680	1,233,741	93.1%	91,751	-	-	-	-
FY24 New Storage Facility - Design		4,212,000	175,302	309,122	7.3%	40,978	3,861,900	-	-	-
FY25 205 College St. Renovation & Repair		1,231,217	-	-	0.0%	1,231,217	-	-	-	-
FY25 35 Woodfin 911 Backup Center Renovation		3,814,670	784,699	3,219,274	84.4%	595,396	-	-	-	-
FY25 Comprehensive Facility Assessment Renovation & Repair		251,683	18,375	18,375	7.3%	233,308	-	-	-	-
FY25 Countywide Roofing & Parking Decks Renovation & Repair		2,512,926	418,883	506,241	20.1%	250,000	1,756,685	-	-	-
FY25 Detention Center Facility Assessment Renovation & Repair		1,852,576	241,929	554,395	29.9%	673,455	115	624,611	-	-
FY25 EMS Local Base – Design		-	-	-	0.0%	-	-	750,000	-	-
FY25 EMS West Regional Base - Land & Design		3,112,190	1,804,559	1,858,209	59.7%	-	1,100,000	153,981	-	-

FY25 New Parks and Recreation Facility – Design		217,084	-	-	0.0%	217,084	-	-	-	-
Sidewalks - General		207,000	-	-	0.0%	-	207,000	-	-	-
FY26 Animal Shelter Renovation & Repair		438,397	-	-	0.0%	-	-	-	438,397	-
FY26 Courthouse Elevator Upgrades		1,103,460	947,614	947,614	85.9%	155,846	-	-	-	-
FY26 Detention Center Facility Assessment Renovation & Repair		560,170	8,160	8,160	1.5%	-	-	-	64,420	487,590
Warren Wilson Pool	Canceled	300,000	-	-	0.0%					
Governing Body										
BOC Contingency		23,435	-	-	0.0%	-	-	-	-	-
Information Technology										
FY21 Broadband Projects	X	200,442	4,067	167,033	83.3%					
FY24 Fire Station Alerting/Paging		2,210,580	1,199,450	2,153,533	97.4%	57,047			-	-
FY25 PSIP Core System Replacement		10,000,000	50,373	152,981	1.5%	2,000,000	2,000,000	750,000	5,097,019	-
Interfund Transfers										
Fund 341 Administration		15,739,392	136,633	15,674,682	99.6%	-	-	-	-	-
Recreation Services										
FY20 Lake Julian Shelter Replacements	X	100,000	-	99,869	99.9%					
FY23 Recreation Services Master Plan		371,194	124,233	305,111	82.2%	66,083	-	-	-	-
Greenways Contingency		148,849	-	-	0.0%	-	-	-	-	-
Orchard Street Park	Pending proposal	93,981	-	-	0.0%	-	-	-	-	-
Reems Creek Greenway	Canceled	600,000	-	94	0.0%	-	-	-	-	-
Silverline Park		650,000	-	650,000	100.0%	-	-	-	-	-
Woodfin Greenway: Beaverdam Creek		4,060,557	7,314	229,706	5.7%	988,462	2,842,390	-	-	-
Woodfin Greenway: Highway 251		10,992,444	46,949	1,053,160	9.6%	2,244,573	7,694,711	-	-	-

FY26 Lake Julian Bathroom Replacement - Fisherman's Trail	693,796	10,775	10,775	1.6%	-	-	-	79,787	603,234
Sustainability									
FY25 Electric Vehicle Charging Infrastructure	425,930	220,003	220,003	51.7%	105,927	100,000	-	-	425,930
Total Capital Projects	**154,301,716**	**11,770,953**	**71,745,786**	**46.5%**	**25,758,016**	**34,293,040**	**9,368,637**	**11,531,818**	**1,090,824**

*Projections subject to change

Appendix D
General Fund Budget Amendments

Adopted General Fund Budget:	**7/1/2025**	**$433,096,618**
First Quarter Amendments:		
Carryforward Amounts from FY2025	August	609,656
Appropriation of Article 39 Sales Tax for School Operating Expenses	September	4,092,419
Second Quarter Amendments:		
Additional funding allocated to HHS supporting the MTAJ-NC Food Stamp Employment and Training Program in FY26.	November	44,557
Appropriation of Permits and Inspections restricted fund balance for court-ordered debris removal.	November	17,000
Received funding under the Disaster Recovery Act of 2024 for Child Welfare support.	November	150,000
Third Quarter Amendments:		
Reimbursement of NC USAR Task Force 2 Mission in Response to Tropical Storm Erin	January	63,510
Realize Insurance Proceeds for Purchase of Replacement Vehicles	January	26,715
Amended General Fund Budget	**3/31/2026**	**$438,100,475**

Appendix E
Fund Report

SUMMARY ANNUAL FUNDS	Amended Budget	Revenue		Expenditures	
Fund		**YTD Actual**	**% of Budget**	**YTD Actual**	**% of Budget**
100 General	$438,100,475	$384,855,922	87.8%	$302,492,326	69.0%
120 Air Quality	$1,262,912	$874,060	69.2%	$875,910	69.4%
220 Occupancy Tax	$40,000,000	$21,194,487	53.0%	$19,501,638	48.8%
221 Reappraisal Reserve Fund	$703,280	$422,000	60.0%	$362,046	51.5%
223 911	$1,590,388	$443,528	27.9%	$704,822	44.3%
225 ROD Automation	$135,000	$113,067	83.8%	$77,049	57.1%
226 Register of Deeds	$292,000	$186,533	63.9%	$166,614	57.1%
228 Special Taxing Districts	$69,585,716	$57,533,558	82.7%	$48,094,881	69.1%
229 Opioid Settlement	$3,218,194	$71,236	2.2%	$2,137,454	66.4%
230 Transportation	$6,884,312	$2,149,319	31.2%	$3,638,939	52.9%
231 Woodfin PDF	$818,468	$321,837	39.3%	$139,431	17.0%
270 Forfeitures	$276,280	$77,562	28.1%	$220,867	79.9%
272 Sondley Estate Trust Fund	$0	$10,997	0.0%	$0	0.0%
273 School Fines and Forfeitures	$2,000,000	$809,759	40.5%	$734,725	36.7%
276 Representative Payee	$900,000	$469,885	52.2%	$423,218	47.0%
466 Solid Waste	$18,398,565	$10,384,184	56.4%	$10,776,565	58.6%
467 Real-Time Intelligence Center	$0	$50,000	0.0%	$0	0.0%
469 Inmate Commissary	$450,000	$339,702	75.5%	$291,785	64.8%
480 Health and Dental Insurance	$40,990,721	$33,455,660	81.6%	$34,501,061	84.2%
481 LGERS Stabilization	$395,550	$0	0.0%	$0	0.0%
482 Medicare Benefits	$986,579	$925,281	93.8%	$714,413	72.4%
483 Workers' Compensation	$2,279,422	$1,473,875	64.7%	$663,335	29.1%
484 Property and Liability Insurance	$3,639,733.00	$3,737,255.15	102.7%	$1,688,547	46.4%
Total	**$632,907,595**	**$519,899,707**	**82.1%**	**$428,205,626**	**67.7%**

Fund		**YTD Actual**	**% of Budget**	**YTD Actual**	**% of Budget**
224 Special Programs	$63,668,338	$45,779,330	71.9%	$34,577,958	54.3%
326 Public School Capital Needs Fund	$446,390,364	$412,376,479	92.4%	$384,035,345	86.0%
327 Grant Projects	$183,329,507	$141,125,433	77.0%	$125,526,971	68.5%
333 AB Tech	$242,317,085	$243,258,323	100.4%	$212,395,329	87.7%
335 Public School ADM Sales Tax and Lottery Projects	$82,094,422	$64,036,679	78.0%	$64,058,188	78.0%
341 Capital Project	$154,301,716	$78,587,274	50.9%	$71,745,786	46.5%
342 Landfill Capital Projects	$18,134,211	$15,184,211	83.7%	$14,311,077	78.9%
343 Housing/Open Space Bond Projects	$53,138,178	$16,279,646	30.6%	$12,443,921	23.4%
Total	**$1,243,373,821**	**$1,016,627,376**	**81.8%**	**$919,094,577**	**73.9%**

Appendix F
General Fund by Function

SUMMARY GENERAL FUND	Revenue			Expenditures		
Summary General Fund	Amended Budget	YTD Actual	% of Budget	Amended Budget	YTD Actual	% of Budget
Cultural and Recreational	$642,018	$508,755	79.2%	$12,168,792	$7,960,116	65.4%
Debt	$587,640	$58,932	10.0%	$18,332,933	$3,703,674	20.2%
Economic & Physical Development	$5,173,916	$4,912,939	95.0%	$10,802,317	$7,508,284	69.5%
Education	$0	$96,700	-	$125,896,840	$94,045,228	74.7%
General Government	$10,108,249	$7,536,224	74.6%	$66,472,195	$45,638,483	68.7%
General Revenues	$350,941,405	$321,703,840	91.7%	$0	$0	0.0%
Health and Human Services	$45,867,606	$32,316,204	70.5%	$96,812,222	$67,120,648	69.3%
Other Financing Sources and Uses	$5,750,818	$5,188,187	90.2%	$9,073,617	$7,976,691	87.9%
Public Safety	$19,028,823	$12,534,140	65.9%	$98,541,559	$68,539,202	69.6%
Total	**$438,100,475**	**$384,855,922**	**87.8%**	**$438,100,475**	**$302,492,326**	**69.0%**

Appendix H
Procurement Activities

Procurement activity is typically highest during the first quarter of the fiscal year, as many contracts and purchase orders are initiated early to establish service agreements, renew annual obligations, and secure goods and services needed for the upcoming year. Consequently, a substantial portion of the County's annual procurement volume occurs at the start of the fiscal cycle, with later quarters reflecting more targeted or ongoing operational needs.

During Q3 FY2026, the County executed 236 contracts and purchase order transactions totaling $47.55 million. These actions supported operations across multiple service areas and were completed in accordance with County purchasing policies and applicable state requirements. Procurement activity within the General Fund is reported at a functional level, as shown below, while procurement related to capital project funds, grant-funded programs, enterprise funds, and other non–General Fund activities is consolidated under "Other Funds." This structure provides clear insight into core County operations while maintaining comprehensive visibility across all funds.

Function	# of POs/Contracts	POs/Contracts $
Cultural and Recreational	13	$0.10M
Debt	1	$0.01M
Economic & Physical Development	1	$0.00M
General Government	83	$2.59M
Health and Human Services	12	$0.07M
Public Safety	28	$0.56M
Other Funds	98	$44.21M
Total	**236**	**$47.55M**

The Buncombe County Procurement Manual requires periodic reporting of procurement transactions with a total contract value of $90,000 or greater. The following section provides a breakdown of Q3 activity by cost center, including both Board-approved items and those that fall within delegated approval authority. Some contracts may appear below the $90,000 threshold because they span multiple cost centers, and the amounts shown reflect the portion allocated to each individual cost center rather than the total contract value.

Supplier Contracts and Purchase Orders Over $90,000 Total Contract Amount		
Cost Center	**Supplier**	**Amount**
Affordable Housing	Rocky River Apartments NC LLC	$7,889,950
Agriculture and Land Resources	Marshall Roth & Gregory PC	$1,394,500
Agriculture and Land Resources	NC Department of Transportation	$2,831,000
Agriculture and Land Resources	North State Environmental Inc	$425,884
Agriculture and Land Resources	South Core Environmental LLC	$171,000
Asheville City Schools	James R Vannoy & Sons Construction Co., Inc.	$6,467,527
Benefits and Risk	D. H. Griffin Wrecking Company Inc	$169,000
Emergency Services	McGill Associates PA	$278,200
Emergency Services	Fairview Volunteer Fire Department	$471,458
Emergency Services	Leicester Volunteer Fire Department, Inc.	$114,067
Emergency Services	Safe Industries	$190,631

Emergency Services	Skyland Fire and Rescue Corporation	$175,556
Emergency Services	Southeastern Specialty Vehicles Inc	$58,335
Finance	Buncombe County Board of Education	$694,699
Finance	Henderson County	$233,532
Fleet Services	Southeastern Specialty Vehicles Inc	$1,225,560
General Services	First American Title Insurance Company National Commercial Services	$100,000
General Services	James R Vannoy & Sons Construction Co., Inc.	$13,826,075
General Services	MB Haynes Corporation	$497,500
General Services	Johnson Controls Inc	$111,047
Information Technology	Johnson Controls Fire Protection LP	$159,130
Information Technology	Opkalla, Inc.	$1,492,950
Information Technology	Radio Communications Company	$319,086
Parks and Recreation	Asheville on Bikes	$326,174
Parks and Recreation	Worley & Peltz PLCC	$4,023,735
Sheriff's Office	Atlantic Tactical, Inc	$88,269
Solid Waste	US Tire Recycling	$200,000
Transportation	Model 1 Commercial Vehicles Inc	$351,742
Total		**$44,286,606**

Relevant Financial Policies

Fund Balance Policy

Debt Policy

Investment Policy

Buncombe County
FY2026 3rd Quarter Financial Report

Presented by

Melissa Moore

FY2026 3rd Quarter Items for Review

- ✓ General Fund Budget to Actual Summary
- ✓ Solid Waste Fund- Enterprise Fund
- ✓ County Capital Projects
- ✓ Investment Overview
- ✓ Procurement Summary

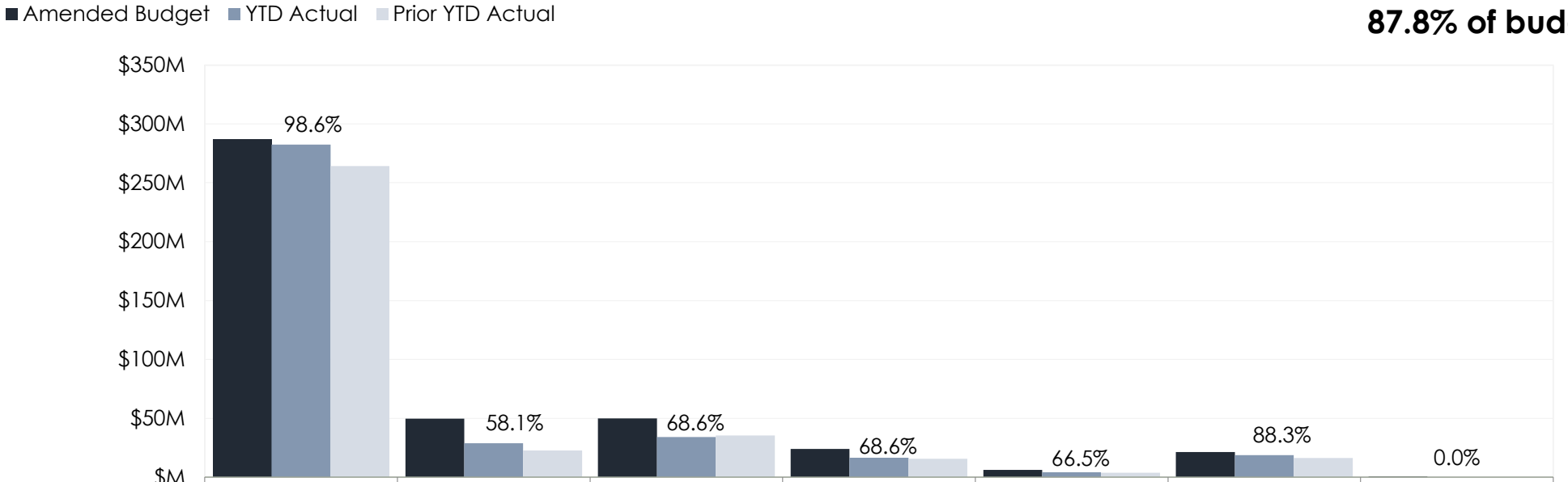
FY2026 General Fund Budget to Actual Revenue by Type

(in millions)

Q3 = 75% of the fiscal year

*Amended Budget = $438.1M
YTD Actual = $384.9M
PY YTD Actual = $357.9M

87.8% of budget



	Ad Valorem Taxes	Sales Tax	Inter-Governmental	Sales and Services	Other Taxes and Licenses	Other Revenue	Appropriated Fund Balance
Amended Budget	$286.6M	$49.6M	$49.9M	$23.9M	$6.2M	$21.3M	$0.6M
YTD Actual	$282.5M	$28.8M	$34.2M	$16.4M	$4.1M	$18.8M	$0.0M
Prior YTD Actual	$264.1M	$22.7M	$35.4M	$15.7M	$3.7M	$16.4M	$0.0M

*Includes Appropriated Fund Balance of $633,756

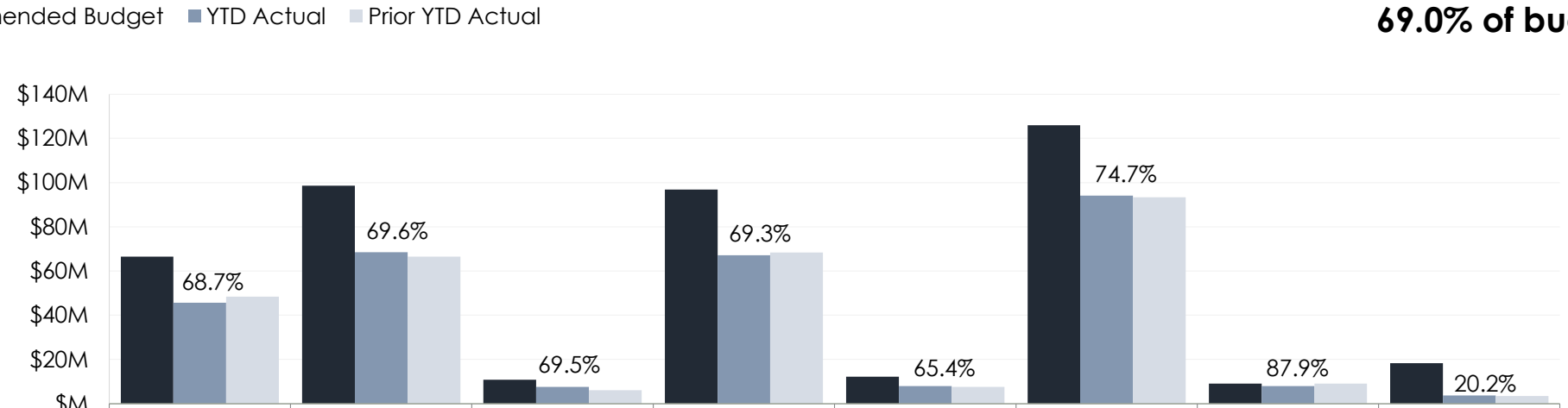
FY2026 General Fund Budget to Actual Expenditure by Function

(in millions)

Q3 = 75% of the fiscal year

*Amended Budget = $438.1M
YTD Actual = $302.5M
PY YTD Actual = $302.8M

69.0% of budget



	General Government	Public Safety	Economic & Physical Development	Human Services	Cultural and Recreational	Education	Other Financing Sources and Uses	Debt
Amended Budget	$66.5M	$98.5M	$10.8M	$96.8M	$12.2M	$125.9M	$9.1M	$18.3M
YTD Actual	$45.6M	$68.5M	$7.5M	$67.1M	$8.0M	$94.0M	$8.0M	$3.7M
Prior YTD Actual	$48.4M	$66.5M	$6.1M	$68.4M	$7.6M	$93.3M	$9.1M	$3.4M

* Percentage labels represent actual expenditures as a percent of budget

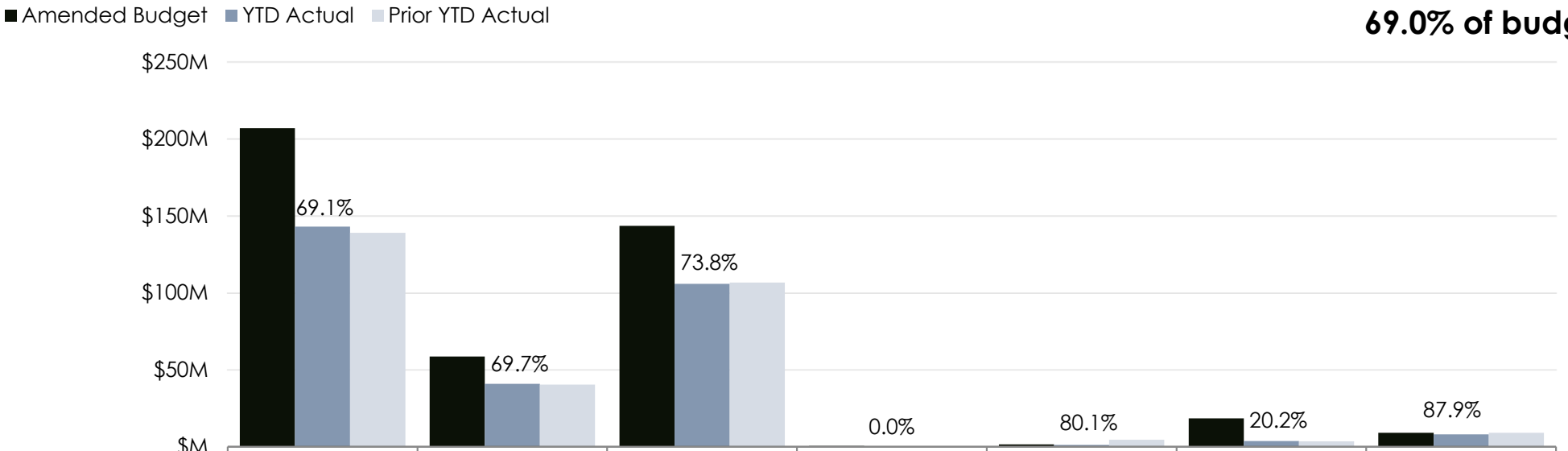
FY2026 General Fund Budget to Actual Expenditure by Category

(in millions)

Q3 = 75% of the fiscal year

*Amended Budget = $438.1M
YTD Actual = $302.5M
PY YTD Actual = $302.8M

69.0% of budget



	Salaries And Benefits	Operating Expenditures	Program Support	Contingency	Capital Outlay	Debt Service	Transfers And Other Financing
Amended Budget	$206.9M	$58.5M	$143.4M	$0.5M	$1.4M	$18.3M	$9.1M
YTD Actual	$143.0M	$40.8M	$105.8M	$0.0M	$1.1M	$3.7M	$8.0M
Prior YTD Actual	$139.0M	$40.3M	$106.6M	$0.0M	$4.5M	$3.4M	$9.1M

* Percentage labels represent actual expenditures as a percent of budget

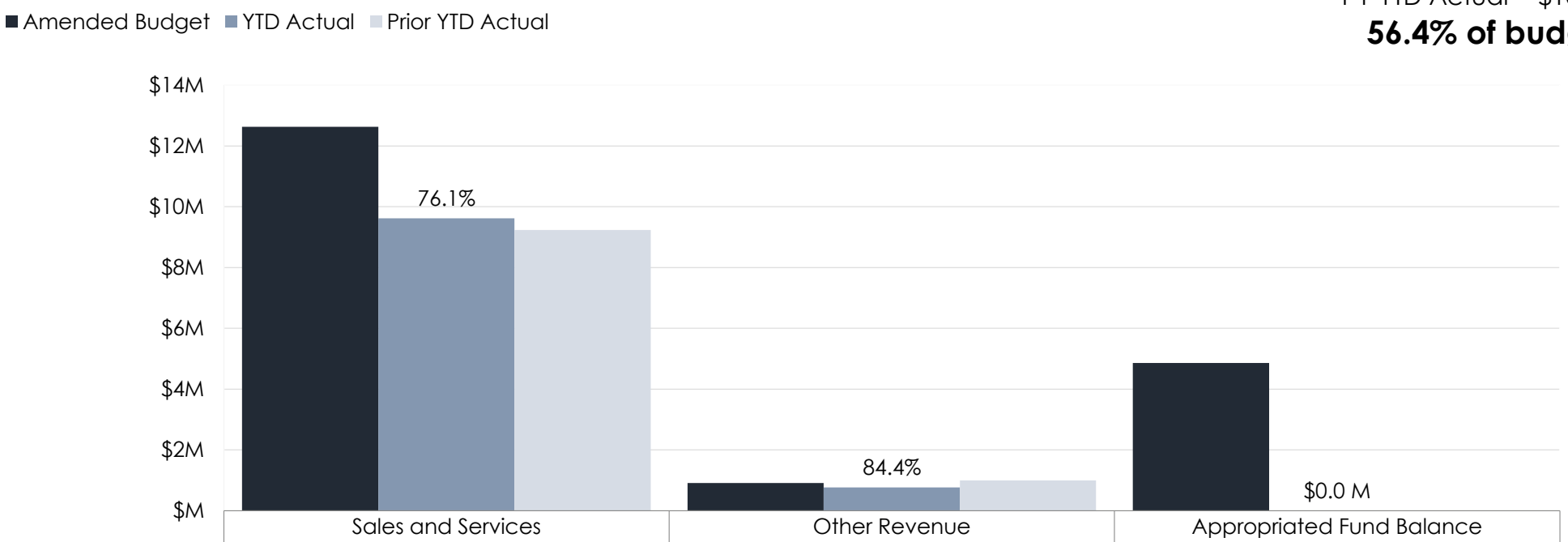
FY2026 Solid Waste Fund Budget to Actual Revenue by Type

(in millions)

Q3 = 75% of the fiscal year

*Amended Budget = $18.4M (includes $4.9M in appropriated fund balance)
YTD Actual = $10.4M
PY YTD Actual = $10.2M

56.4% of budget



	Sales and Services	Other Revenue	Appropriated Fund Balance
Amended Budget	$12.6 M	$0.9 M	$4.9 M
YTD Actual	$9.6 M	$0.8 M	$0.0 M
Prior YTD Actual	$9.2 M	$1.0 M	$0.0 M

* Percentage labels represent actual revenues as a percent of budget

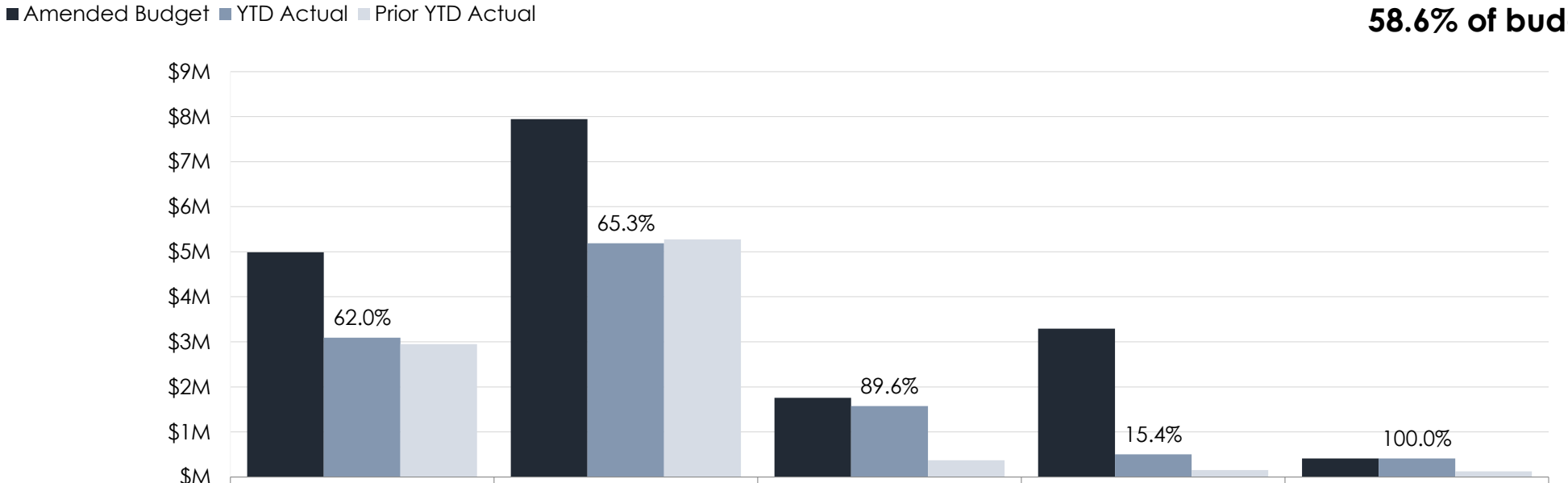
FY2026 Solid Waste Fund Budget to Actual Expenditure by Category

(in millions)

Q3 = 75% of the fiscal year

*Amended Budget = $18.4M
YTD Actual = $10.8M
PY YTD Actual = $8.9M

58.6% of budget



	Salaries And Benefits	Operating Expenditures	Capital Outlay	Debt Service	Transfers and Other Financing
Amended Budget	$5.0 M	$7.9 M	$1.8 M	$3.3 M	$0.4 M
YTD Actual	$3.1 M	$5.2 M	$1.6 M	$0.5 M	$0.4 M
Prior YTD Actual	$2.9 M	$5.3 M	$0.4 M	$0.2 M	$0.1 M

* Percentage labels represent actual expenditures as a percent of budget

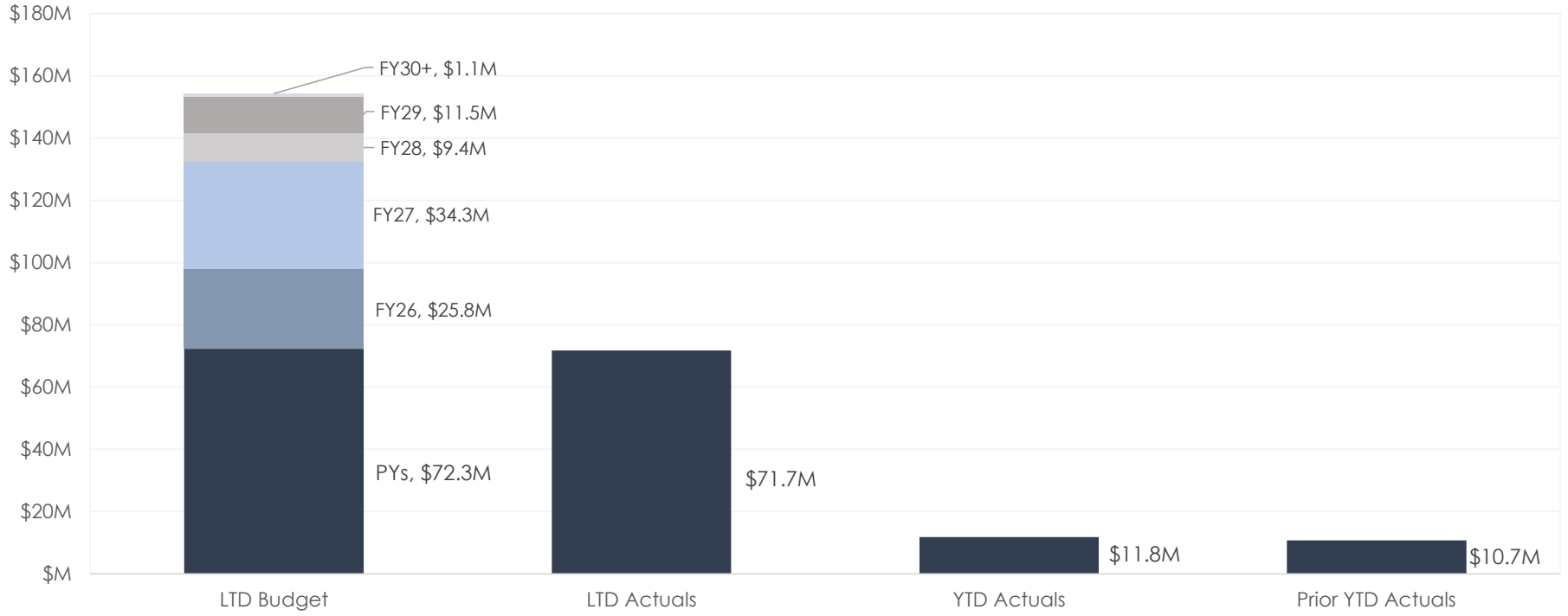
FY2026 County Capital Projects
(in millions)

Q3 = 75% of the fiscal year

LTD Budget = $154.3M
LTD Actuals = $71.7M
YTD Actual = $11.8M
PY YTD Actual = $10.7M

46.5% of budget

Capital Project Expenditures



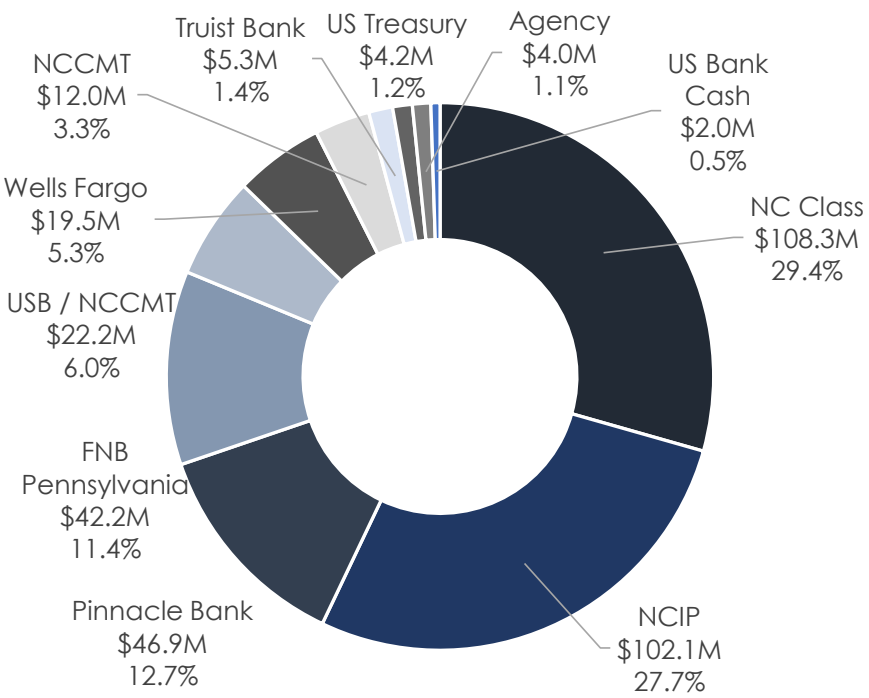
Investment Portfolio Summary

	NCCMT	NCIP	NC Class	Cash & Other Investments	Invested Bond Proceeds	Total
Average Maturity (days)	42	52	40	269	N/A	
Average Modified Duration	N/A	N/A	N/A	0.73	N/A	
Average S&P/Moody Rating	AAAm / AAA-mf	AAAm / N/A	AAAm / N/A	Aa1/AA+	N/A	
Income Earned QTD	$0.26M	$0.92M	$0.99M	$0.83M	$0.28M	$3.29M
Income Earned YTD	$1.05M	$1.66M	$1.90M	$2.08M	$1.41M	$8.10M
Assets Under Management	$12.04M	$102.08M	$102.88M	$116.73M	$34.92M	$368.65M

Cash and Investments Overview	
Cash and investments:	$368.65M
Total investments:	$343.94M
Percentage of investments to cash:	93.3%

Investment Portfolio Summary cont.

Investment Portfolio Composition



Total Rate of Return:	1 Month	3 Months	12 Months	Since Inception
Other Investments	0.26%	0.81%	3.20%	5.72%
Benchmark*	-0.23%	0.45%	3.85%	1.95%
NCIP	3.74%	3.77%	4.14%	N/A
NCCMT	3.56%	N/A	4.05%	3.74%
NC Class	3.88%	N/A	4.37%	5.00%

**Intercontinental Exchange Bank of America 0-3 Yr US Treasury Index*

Procurement Summary

Function	# of POs/Contracts	POs/Contracts $
Cultural and Recreational	13	$0.10M
Debt	1	$0.01M
Economic & Physical Development	1	$0.00M
General Government	83	$2.59M
Health and Human Services	12	$0.07M
Public Safety	28	$0.56M
Other Funds	98	$44.21M
Total	**236**	**$47.55M**

Data represents all Purchase Orders (POs) and Supplier Contracts from 1/1/2026-3/31/2026

"Other Funds" include capital project funds, grant funds, enterprise funds and all other non-General Fund activities

Questions?

Buncombe County Board of Commissioners

Request for Board Action

Meeting Date: May 19, 2026

PUBLIC HEARINGS

Department: County Manager **Presenter(s):** Tyler Henry

Contact: Kevin Madsen, Helene Recovery Officer
Elizabeth Odderstol, Economic Development Program Analyst

Subject: CDBG-DR Commercial District Revitalization — Public Hearing #1

Brief Summary:

Hold a public hearing in accordance with the Citizen Participation Plan for the Community Development Block Grant – Disaster Recovery (CDBG-DR) Commercial District Revitalization grant application process.

Recommended Motion & Requested Action:

Hold a public hearing.

Attachments:

1. Presentation

CDBG-DR Commercial District Revitalization

Public Hearing

Commercial District Revitalization Overview

- **Total Funding Available**: $111M
- **Funding in First Round:** $40M
- **Max Award**: $10M
- **Eligible Applicants**
  - Local Governments
  - Non-profits (with local government support)
- No grant match required
- All “Most Impacted and Distressed” areas (MIDs) are eligible

- **Program Focus**
- **Commercial Areas** with significant physical damage from Tropical Storm Helene
- Projects related to **physical repair and improvements in commercial areas**: new construction, repair, hazard and safety mitigation, etc.
- **Ineligible** project examples:
  - Workforce development programming
  - Working capital grant program
- “Restore jobs, commercial tenants, and customers in commercial areas affected by Hurricane Helene”

Commercial District Revitalization – Project Eligibility

To be eligible, projects must meet three criteria:

Tie-Back to the Storm	HUD National Objective	Eligible Activity Under Action Plan
Clear and documented connection between the proposed activity and the impacts of the disaster: - Physical damage - Economic damage - Vulnerability revealed or exacerbated by TS Helene - Mitigation needs	- Low- to moderate-income benefit (primary) - Urgent Need (secondary) - Eliminating slum and blight (secondary)	*Identified HUD-eligible activities in the Action Plan. The Commercial District Revitalization program prioritizes:* - Physical recovery from storm damage in commercial areas - Mitigation activities

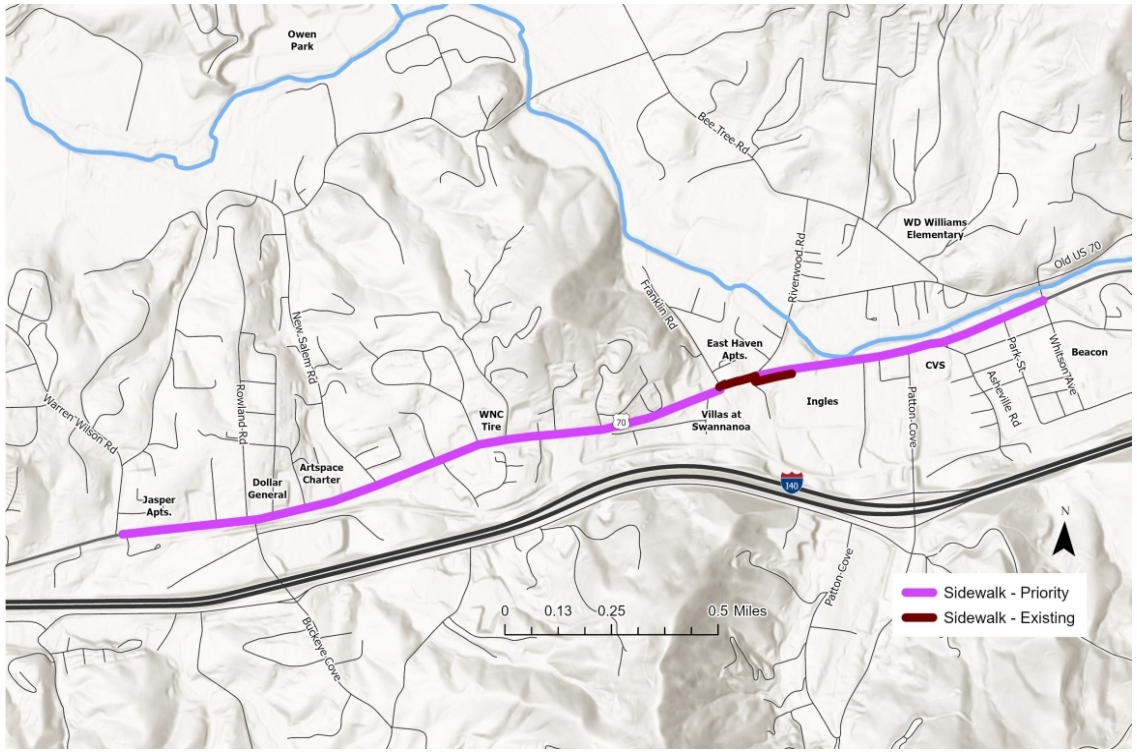
Staff will consider alignment with Helene Recovery Plan and community feedback for other planning processes (Swannanoa SAP, Ped Plan, etc.) while developing potential projects.

Potential Projects

Commercial Corridor HMGP Property Activation

- Goal: Improve properties acquired through the Hazard Mitigation Grant Program (as allowed by HMGP guidelines)
- Unmet Needs
  - HMGP will result in property acquisition with constrained uses
  - Eligible uses of property include activities that could yield positive economic outcomes (greenways, space for livestock, etc.)
- Deliverables
  - Improve (to the extent possible) properties acquired through HMGP
  - Examples:
    - Passive recreation and greenway development
    - Agricultural use
    - Flood storage
- Project Status
  - Pre-screening submitted to the State

Swannanoa Commercial Corridor Revitalizaiton



- Goal: Increase pedestrian access in Swannanoa commercial corridor by partnering with NCDOT to construct sidewalks along Hwy 70
- Unmet Needs
  - Place-making: pedestrian access and connectivity, outdoor recreation, and public facilities
  - Commercial space: preventing vacancies and increasing access
  - Infrastructure mitigation
- Deliverables
  - Increased connectivity throughout Swannanoa, improved resiliency, and increased access to commercial areas
  - Sidewalk needs identified along Hwy 70, in corridor from Warren Wilson Rd to Whitson Ave
- Project Status
  - Moving forward to full application

Commercial Corridor Remediation and Revitalization

- Goal: Address storm-related damage in unincorporated commercial areas/corridors
- Unmet Needs
  - Insufficient resources to administer and enforce building code with regards to Helene damaged property in commercial corridors
  - Community morale impacted by visual damage
- Deliverables
  - Address code enforcement needs in commercial corridors with properties that remain impacted by damage from T.S. Helene
  - Examples:
    - Remediation of damaged properties
    - Removal of damaged structures
    - Debris abatement
- Project Status
  - Pre-screening submitted to the State

Other Potential Projects

- Swannanoa Commercial Corridor Mitigation
  - Goal: stabilize streambanks in the Swannanoa Commercial Corridor, mitigating future flood risks by increasing flood storage and reducing erosion of unstable banks.

Buncombe County Commercial District Revitalization Project Ideas Summary

Project Concept	Tie-Back to the Storm	National Objective	Eligible Activity
Swannanoa Commercial Corridor Revitalization: pedestrian access on Hwy 70	Economic damage, storm-exacerbated vulnerability, mitigation	Benefit to low- to moderate-income area	Yes, physical improvement in a Helene-damaged commercial area
Commercial Corridor Remediation and Revitalization: address storm damage	Physical damage, economic damage	Immediate need, eliminate slum/blight, benefit to low- to moderate-income area	Yes, remediation of physical damage in a Helene-impacted commercial area
Commercial Corridor HMGP Property Activation: improve HMGP-acquired properties	Physical damage, economic damage	Eliminate slum/blight, benefit to low- to moderate-income area	Yes, improvement to HMGP-acquired property in a Helene-impacted commercial area

Timeline and Next Steps

April 6th, NOFO opened

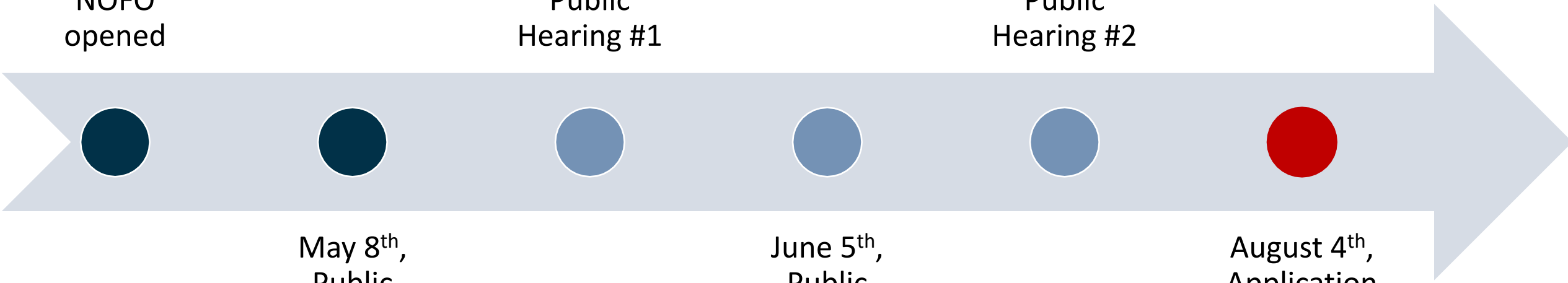
May 8th, Public Comment Opened

May 19th, Public Hearing #1

June 5th, Public Comment Closes

July 21st, Public Hearing #2

August 4th, Application Deadline



Citizen Participation Plan

5/19/2026: first public hearing.

5/8/ – 6/5/2026: Public comment period now open

- Grant Requirement: 10-day comment period
- Buncombe County Helene Recovery Office opting for four weeks of public comment to ensure opportunity for engagement and to account for widespread impact of T.S. Helene
- Public Comments are part of public record and will be included in the Application

7/21/2026* - second public hearing.

- Public notice of the hearing must be published at least 10 days prior.

**Dates are tentative and subject to change.*

Public Comment Details

Options for Submitting Public Comment:

- Written Comments, direct to:
  Buncombe County Helene Recovery Office
  200 College St, Asheville NC 28801

- Email Comments to:
  HeleneRecovery@BuncombeNC.gov

- Call the Recovery Office at:
  828-250-6100

Please include “Commercial District Revitalization Comment” when submitting comment through any of the above methods.

Public Comment will conclude on Friday June 5th.

Request for Board Action

Requested Board Action:

Hold a public hearing in accordance with the Citizen Participation Plan for the Community Development Block Grant – Disaster Recovery (CDBG-DR) Commercial District Revitalization grant application process.

Questions?

APPENDIX

Overview: CDBG-DR Basics

- CDBG-DR: appropriated by Congress and allocated by HUD to rebuild disaster-impacted areas by funding **housing, infrastructure,** and **economic revitalization** activities
- Uses of CDBG-DR funds must meet three basic criteria:
  1. **Tie-back to the Disaster** by addressing a direct or indirect impact
  2. **Meet CDBG National Objective***:* Benefit LMI persons, prevent or eliminate slums/blight, or address an urgent need
     - 70% of DR funds must benefit LMI persons
  3. **Eligible Use** under section 105 of the Housing and Community Development act or be allowed by waiver
- Funds must benefit the **Most Impacted and Distressed (MID)** areas
  - 80% of funds must be spent in HUD-identified MIDs
  - Further defined in the Action Plans
- "Funding of last resort": projects require duplication of benefit analysis
  - Funds can benefit FEMA-PA or HMGP projects OR "stand alone" unmet needs

Overview: CDBG-DR Process

- Funding Recipients must publish detailed documents and engage communities in order to justify expenditure of funds:
  1. Action Plan
  2. Programs & Policies
  3. Notice of Funding Opportunity
- Recipients can manage funds by:
  1. **Managing programs** (ex: DCR's RenewNC Single Family program)
  2. Awarding funds to **subrecipients** to manage activities (ex: the city of Asheville's Small Business Support Program)
  3. Awarding through **competitive NOFOs** (ex: COA's Multi-Family NOFO, the upcoming State CI and CDR opportunities)

North Carolina Competitive Grant Program Timeline

	Action Plan	Policies and Procedures	*Pre-Screening*	Notice of Funding Opportunity
Multi-Family Housing Large Construction	Completed	Completed	*N/A*	N/A*
Community Infrastructure	Completed	Completed	*Open*	Anticipated this summer
Commercial District Revitalization	Completed	Completed	*Open*	Opened on April 6th

*The State is working with NCHFA to manage the funding for "Large" projects (LIHTC).

Future CDBG-DR Opportunities

- Upcoming CDBG-DR State Competitive Grants
  - **Community Infrastructure**: first round anticipated this summer
  - **Workforce Housing for Ownership:** no timeline
    - not anticipated to be a good fit for county projects
  - **Commercial District Revitalization:** second round to be announced at a future date

Buncombe County Recovery Projects

with Economic Revitalization Impact

- Affordable Housing Development
  - **Ferry Road**
  - **Coxe Ave**
- Commercial District Revitalization
  - **Pedestrian Access**
  - **Remediation (safety and hazard mitigation)**
  - **HMGP Activation**
- Cultural Asset Restoration
  - **Restore county parks, libraries, and community centers**
  - **Owen Park**
  - **Riverfront Parks**
- Public Art
  - **Commission and install public art pieces across key public spaces**
- Resilience Hubs
  - **Add features to public facilities for resilience before, during, and after emergencies**
- Sewer Extension & Septic Mitigation
  - **Work with partners to develop and implement plans for sewer system expansions**
- More than a Job NC
  - Increase "More Than a Job NC" enrollment and program graduation rates
- Small Business Grants
  - Seek additional opportunities for working capital grants
- Swannanoa Small Area & Resilience Plan
  - Engage the Swannanoa community in needs/priority assessment and development of a framework to guide future development

Projects that Align with State CDBG-DR Programs:

XXX = Commercial District Revitalization

XXX = Community Infrastructure

XXX = Multi-Family Large Construction

Buncombe County Board of Commissioners

Request for Board Action

Meeting Date: May 19, 2026

PUBLIC HEARINGS

Department: County Manager

Presenter(s): John Hudson, Budget Director

Contact: Avril Pinder, County Manager

Subject: FY27 Budget Public Hearing

Brief Summary:

Public Hearing for the recommended FY27 Budget.

Recommended Motion & Requested Action:

No action requested.

Attachments:

1. Presentation

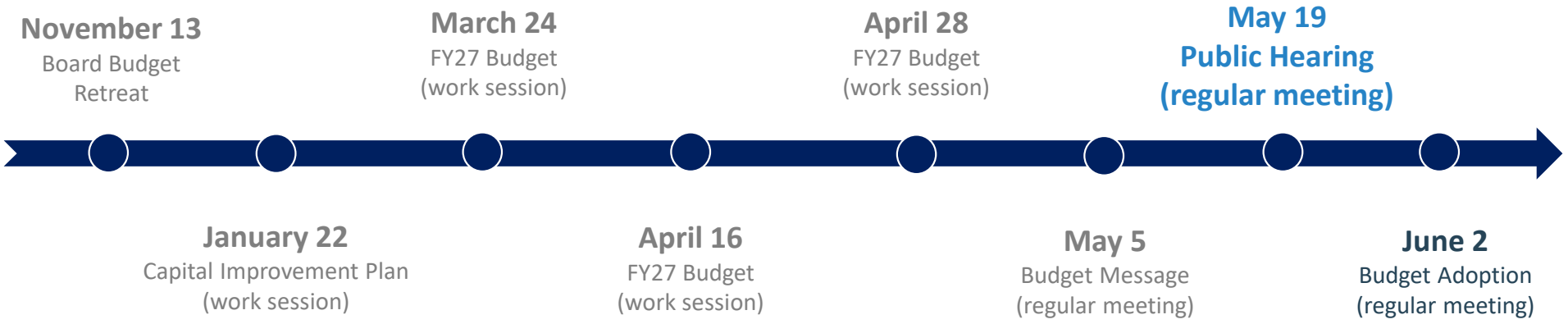
FY2027 Budget Public Hearing

Presented by

John Hudson
Budget Director

May 19, 2026

Budget Meetings



FY27 Budget Context

- Expectation to return to “normal” post-Helene
- Broader economic uncertainty
- Inflation has driven costs of workforce, health care, and goods & services
- Investment needed in capital infrastructure
- Budget and legislative uncertainty at the state level

FY2027 Economic Environment

- Local economy continuing to recover from Tropical Storm Helene
  - Unemployment rate (3.7%[1]) returning to pre-storm levels
  - Sales tax and occupancy tax projected to rebound above FY2026 collections (6% and 19%[2] above, respectively)
- Broader economic uncertainty with Iran conflict and inflation concerns
- Budget and legislative uncertainty at the state level
  - New state budget remains unpassed
  - Multiple proposals at the General Assembly to change property tax laws

[1] NC Department of Commerce (D4 - Unemployment Rates (LAUS))
[2] https://www.exploreasheville.com/sites/default/files/2026-03/03.27.26%20BCTDA%20Annual%20Planning%20Session%20Presentation_1.pdf

Property Reappraisal

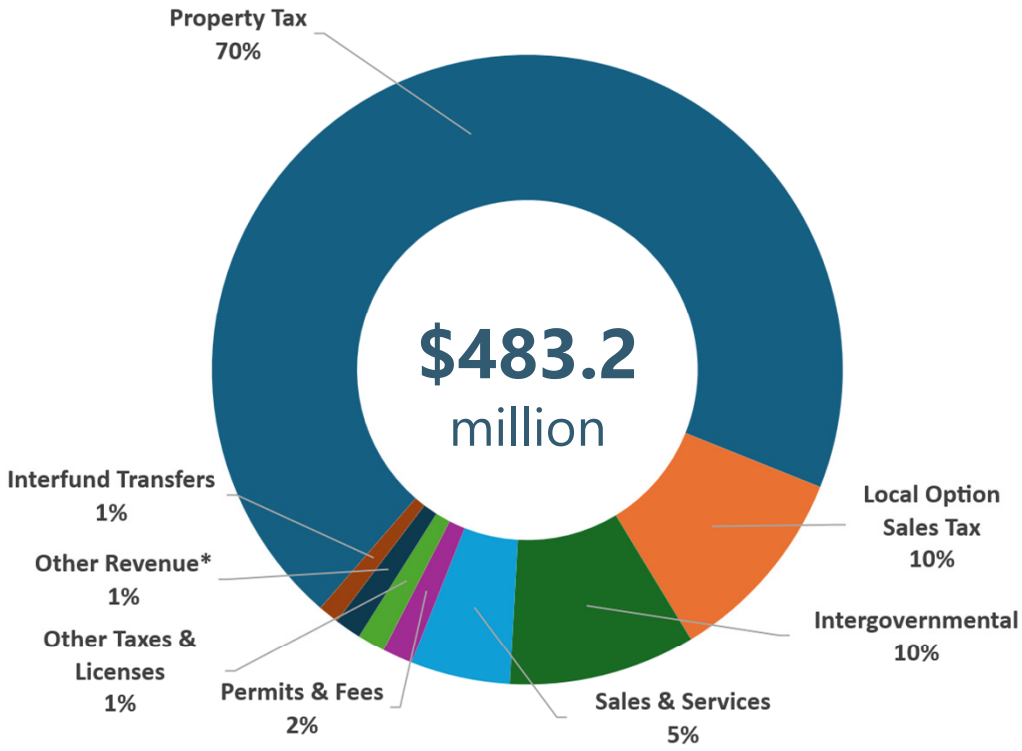
- State Law Requires Reappraisal Every 8 Years
  - Sales-Assessment Ratio Compliance (Must Be > 85%)

- Tax Base Growth 43%
  - FY2026 Tax Rate: 54.66¢ per $100 of Assessed Value
  - Revenue Neutral: 39.22¢ per $100 of Assessed Value



Revenue Budget by Source

Revenue Source	FY2027 Recommended
Property Tax	$336.7M
Local Option Sales Tax	$49.5M
Intergovernmental	$46.3M
Sales & Services	$24.7M
Permits & Fees	$7.5M
Other Taxes & Licenses	$6.9M
Other Revenue*	$6.6M
Interfund Transfers	$5.1M
TOTAL	**$483.2M**
Appropriated Fund Balance	$1.9M
TOTAL (w/AFB)	**$485.1M**

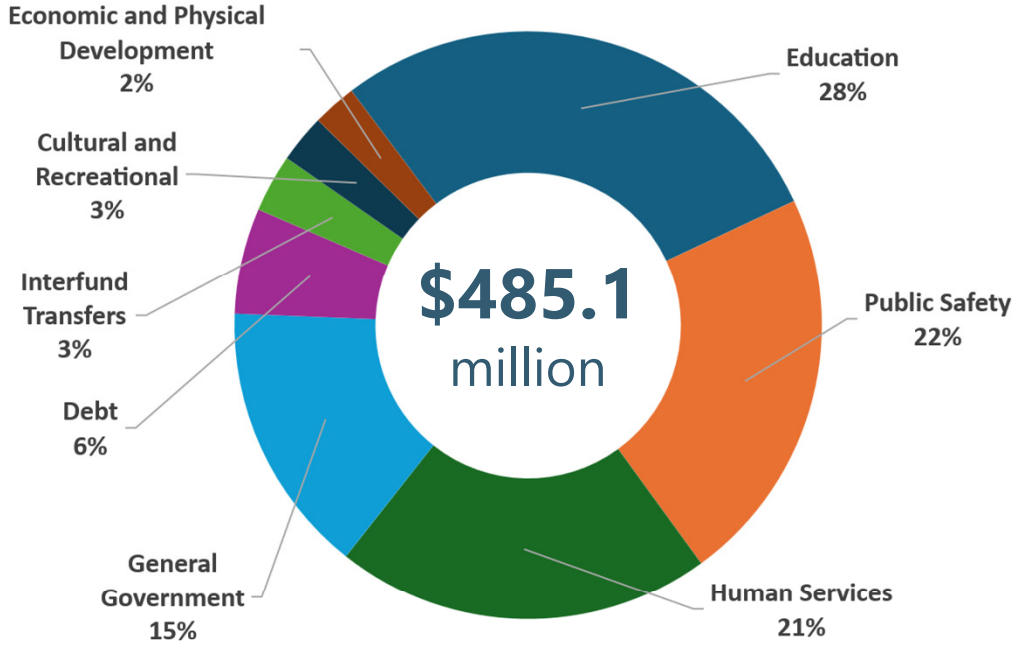


Property Tax reflects an estimated 99.25% collection rate.

***Note:** Other Revenue includes investment earnings, indirect cost recovery, and sale of assets.

Expenditure Budget by Function

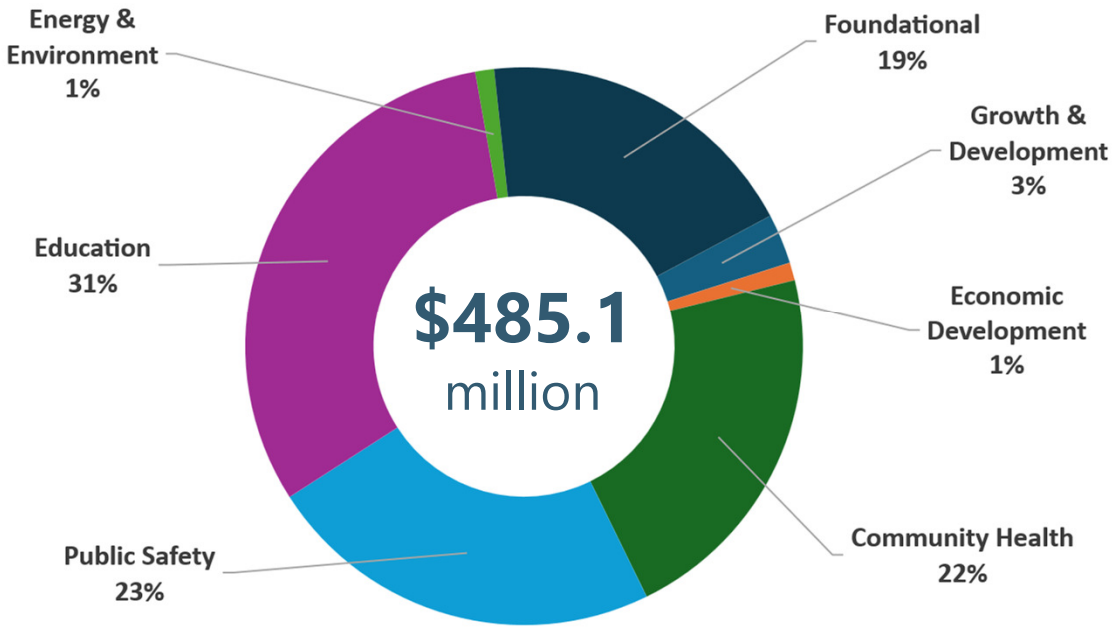
Function	FY2027 Recommended
Education	$137.3M
Public Safety	$106.5M
Human Services	$100.3M
General Government	$72.6M
Debt	$28.4M
Interfund Transfers	$15.4M
Cultural and Recreational	$12.9M
Economic and Physical Development	$11.7M
TOTAL	**$485.1M**



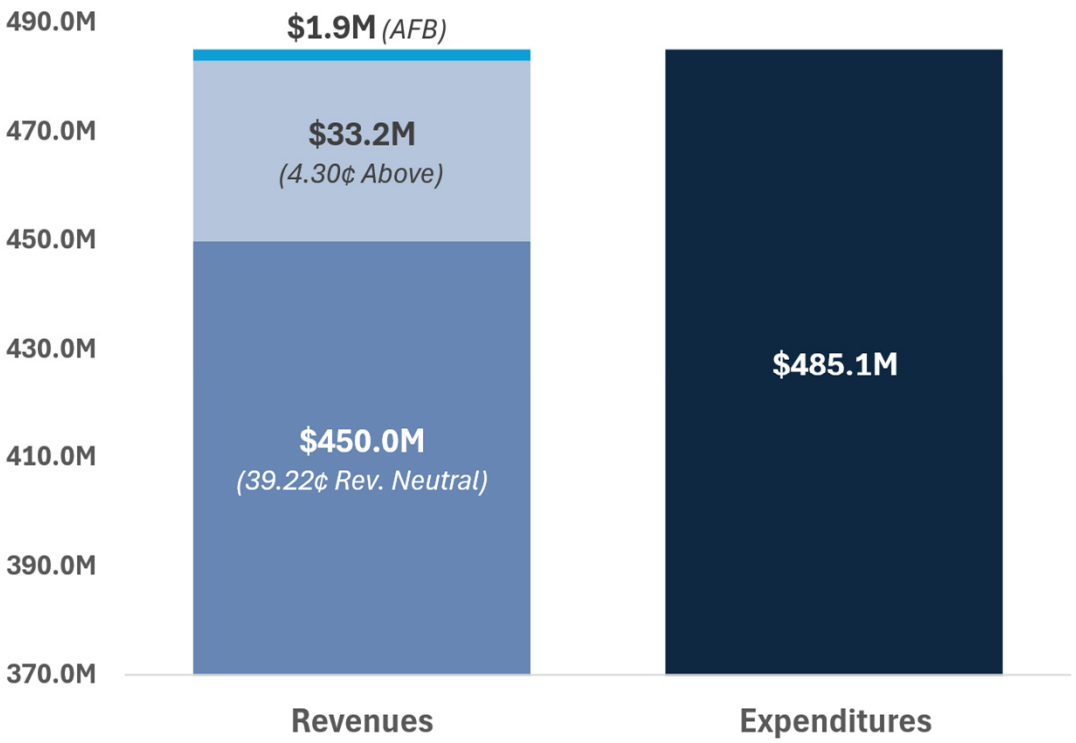
Note: Totals may not add up due to rounding.

Expenditure Budget by Strategic Priority

Strategic Focus Area	FY2027 Recommended
Growth & Development	$14.0M
Economic Development	$5.0M
Community Health	$104.8M
Public Safety	$112.3M
Education	$151.8M
Energy & Environment	$5.3M
Foundational	$91.9M
TOTAL	**$485.1M**



FY2027 Recommended General Fund Budget



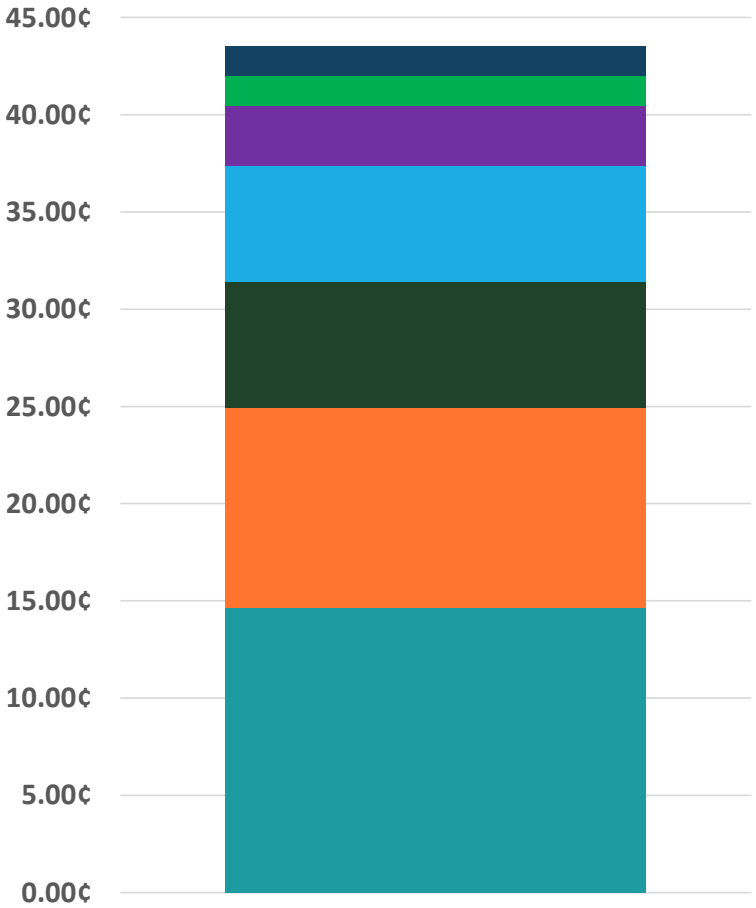
$485,055,095

at 43.52 cents

Property Tax Rate

- Revenue neutral rate of 39.22 cents per $100 of assessed value
- Recommended rate of 43.52 cents per $100 of assessed value
- 4.3 cents above revenue-neutral
  - Median value of home in Buncombe County: $446,500
  - Property tax rate at revenue-neutral: $1,751
  - Plus 4.3 cents: $192 a year, or $16 a month

FY27 Recommended Tax Rate By Function



43.52¢

Recommended Tax Rate

Cultural & Recreational	1.53¢
Econ. & Phys. Development	1.54¢
Debt	3.11¢
General Government	5.94¢
Human Services	6.47¢
Public Safety	10.33¢
Education	14.60¢

Education

Includes Funding For:

- AB Tech
- Asheville City Schools
- Buncombe County Schools
- Early Childhood Education



Services:

- Provide K-12 operating costs
- Supplement community college operating costs
- Fund education-related contracts to improve student performance

14.60¢

Investment in Education Function

Public Safety

Departments Included:

- Sheriff's Office
- Detention Center
- Emergency Services
- 911 Operations
- Justice Services
- ID Bureau



Services:

- Countywide Law Enforcement/School Resource Officers
- Operation of the Detention Center
- Emergency Medical Services/Community Paramedicine
- Emergency Management/Disaster Response/Fire Marshal
- Regional training for Police, Fire and EMS Personnel
- Public Safety Answering Point and Dispatch (911)
- Family Justice Center/Courthouse Support
- Concealed Handgun Permits and Fingerprinting Services
- IT Support for Key Countywide Public Safety Systems

10.33¢

Investment in Public Safety Function

Human Services

Departments Included:

- Animal Services
- Behavioral Health
- Division of Social Services
- Public Health
- Veteran Services



Services:

- Public assistance for eligible households
- SNAP benefits
- Medicaid for older adults, low-income families, blind, disabled and needy
- Services for Aging population and veterans
- Child and Family social work services
- Resources for Foster & Adoptive families
- Funding for school nurses

6.47¢*

Investment in Human Services Function

**Human Services is supported by $44.1M of dedicated revenue*

General Government

Departments Include:

- County Administrative Services
- Tax Assessment and Collections
- Register of Deeds
- Elections
- Fleet & General Services
- Information Technology
- Human Resources



Services:

- County, Fiscal, Budget, & Personnel Management
- Property Assessment and Tax Collection
- Custodian of public records (real estate, birth and death certificates, etc.)
- Conducting local elections
- Building and Fleet Maintenance
- Capital project management and oversight
- Grant management and oversight for community investments

5.94¢

Investment in General Government Function

Economic & Physical Development

Departments Included:

- Economic Development
- Permits & Inspections*
- Planning
- Agriculture & Land Resources
- Air Quality



Services:

- Provide land use planning, zoning, stormwater, erosion control services
- Affordable Housing Services Program
- Administer and enforce NC State Building Code
- Farmland Preservation, Soil & Water Conservation
- Environmental Education, Master Gardener, 4-H, Nutrition & Health Programs
- Economic Development Incentives

1.54¢

Investment in Economic & Physical Development Function

**Permits and Inspections is supported by restricted fee revenue.*

Cultural & Recreational

Departments Included:

- Libraries
- Parks & Recreation



Services:

- Operate 12 branch libraries, BC law library & virtual library
- Offer learning programs and events for adults, children, and teens
- Operate and maintain 8 parks, 7 river parks, and 5 pools
- Provide recreational programming and events

1.53¢

Investment in Cultural & Recreation Function

Debt

Includes debt service for:

- 2022 GO Bond projects, including:
  - Affordable Housing projects
  - Conservation projects
  - Open Space projects
  - Greenways projects
- County capital projects, including:
  - Swannanoa EMS Base
  - Fleet and General Services Complex
  - Solar on Schools and Public Buildings





3.11¢

Meeting Our Debt Service Obligation

FY2027 Recommended General Fund Education

Education System	FY2026 Amended	FY2027 Recommended	(+/-)
AB Tech	$8.4M	$8.7M	$0.3M
Asheville City Schools	$17.6M	$19.2M	$1.7M
Buncombe County Schools	$99.7M	$109.1M	$9.4M
Education Support	$0.2M	$0.3M	<$0.1M
Total	**$125.9M**	**$137.3M**	**$11.4M**

Additional ACS Funding	Total Funding
Est. Property Tax (Rev. Neutral)	$12.6M
Est. Sales Tax	$4.4M
Total ACS w/ Local Current Expense	**$36.3M**

FY2027 Recommended Investment in Personnel

Investment in Personnel – Cost of Living

Equation

$$\frac{\left(\frac{\text{CPI-W}_{\text{Dec. 2025}} - \text{CPI-W}_{\text{Dec. 2023}}}{\text{CPI-W}_{\text{Dec. 2023}}}\right)}{2} = \textbf{COLA}$$

$4.8M

FY2027 Calculation

$$\frac{\left(\frac{317.014 - 300.728}{300.728}\right)}{2} = \textbf{2.71\%}$$

Investment in Personnel
FY2027 Recommended New Positions

Function	New Positions
General Government	11
Public Safety	8
Economic & Physical Development	5
Human Services	5
Cultural & Recreational	3
Subtotal	**32**
Air Quality *(Existing)* Economic & Physical Development	6
Total	**38**

→ **$3.8M**

FY2027 Recommended Capital Investments and Vehicles



BUNCOMBE COUNTY



FY27 Capital Improvement Plan – Debt Projects

FY27 Recommended Capital Projects	Department	FY2027 Recommended	Ongoing Annual Cost
EMS West Regional Base - Construction	Emergency Services	$16.6M	+$100K
40 McCormick Pl. EMS Base - Construction	Emergency Services	$5.5M	+$1.2M
New EOC/Storage Facility - Design	General Services	$3.0M	+$320K
Detention Center Facility Controls System Upgrade	General Services	$5.2M	Minimal
Courtroom Renovations	Justice Services	$0.6M	Minimal
94 Coxe Ave. Structural Repairs	General Services	$0.4M	-$5K
257 Biltmore Ave. Reno. & Repair	General Services	$0.5M	Minimal
Pack Library Elevator Upgrade	General Services	$0.5M	-$20K
South Buncombe Library Renovation & Repair	General Services	$1.2M	-$10K
New Parks & Indoor Recreation Facility - Design	General Services	$1.7M	+$125K
Swannanoa Library & Gov't Complex – Land/Design	Library	$3.2M	Minimal
TOTAL		**$38.3M**	

FY27 Capital Improvement Plan – Pay-Go Projects

FY27 Recommended Capital Projects	Department	FY2027 Recommended	Ongoing Annual Cost
Detention Center Facility Assessment	Sheriff's Office	$401K	Minimal
40 Coxe Ave. Security Enhancements	Health & Human Services	$482K	+$40K
49 Mt. Carmel Rd. Renovation & Repair	General Services	$100K	-$6K
Community Center Assessment Repair	General Services	$250K	Minimal
Glen Bridge River Park Boat Launch Replacement	Parks & Recreation	$164K	Minimal
Interchange Interior Conversion	General Services	$186K	Minimal
TOTAL		**$1.6M**	

These projects are to be funded by one-time appropriated fund balance and an offset from closed capital projects ($74K).

FY27 Recommended Vehicles

Department	Count	FY2027 Recommended
Sheriff's Office	39	$2.9M
Emergency Services - Ambulances	3 remounts	$683K
Health and Human Services	11	$157K
Permits and Inspections	7	$347K
General Services	4	$227K
Library	1	$43K
TOTAL	**65**	**$4.4M**



Discretionary Community Investments

Discretionary Community Investments	Proposed Funding
Early Childhood Education	$4,054,185
Affordable Housing Funding Recommendations	$3,419,122
Safety Net and Behavioral Health Maintenance of Effort Funds (MOE)	$1,200,000
Strategic Partnership Grants	$1,000,000
Isaac Coleman Grants	$500,000
HCCBG Buncombe County Supplemental Aging Funds	$425,000
Arts Grants	$138,708
Career Academy	$94,000
School Community Impact funds	$80,000
CAYLA	$65,000
Asheville Museum of Science (AMOS)	$25,000
Total:	**$11,001,015**

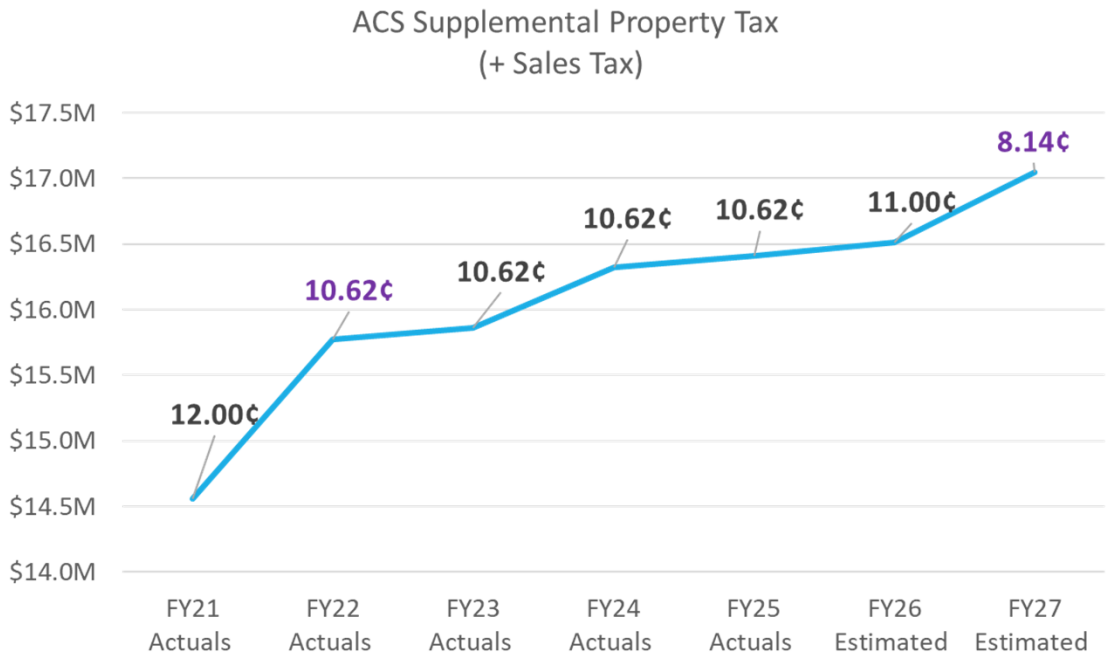
Pass-Through	Proposed Funding
Home and Community Care Block Grant Funding	$1,703,034
Juvenile Crime Prevention Council Funding	$644,477
Total:	**$2,347,511**

Note: The full list of awardees can be found in Appendix A of the FY2027 Recommended Budget in Brief

FY2027 Recommended Special District Tax Rates



FY2027 ACS Recommended Tax Rate



ACS Supplemental Tax	Revenue Neutral Rate (8.14)
Est. Property Tax (Rev. Neutral)	$12.6M
Est. Sales Tax	$4.4M
TOTAL	$17.0M

FY2027 Fire District Tax Rate

Buncombe County Fire District	Revenue Neutral Rate	FY2027 Requested Tax	FY2027 Recommended
Property Tax Rate	9.19	**14.37**	**11.73**
Revenue Generated	$52.3M	$74.2M	$63.0M
Rate Change		56%	28%

FY2027 Special District Recommended Tax Rates

Tax District	Revenue Neutral Rate	FY2027 Requested Tax Rate	FY2027 Recommended Tax Rate
Asheville City Schools	8.14	**10.00**	**8.14**
Buncombe County Fire District	9.19	**14.37**	**11.73**

FY2027 Recommended Budget: All Annual Funds

Annual Fund	Expenditures
General Fund	$485,055,095
Fire & Service Districts Special Revenue Fund	$84,670,664
Health, Employment, Property & Casualty Insurance Internal Service Fund	$55,218,583
Occupancy Tax Special Revenue Fund	$40,000,000
Solid Waste Enterprise Fund	$16,784,722
Mountain Mobility Special Revenue Fund	$5,974,234
Opioid Settlement Fund	$3,648,282
School Fines & Forfeitures Fund	$2,000,000
Representative Payee Fund	$900,000
PDF Woodfin Special Revenue Fund	$835,734
911 Special Revenue Fund	$678,081
Tax Reappraisal Reserve Fund	$454,781
Inmate Commissary & Welfare Fund	$447,600
Register of Deeds Trust Fund	$317,000
Register of Deeds Automation Special Revenue Fund	$145,000
Annual Funds Total	**$697,129,776**

Reference Documents

The following materials are available for review with the May 19th agenda at www.Buncombenc.gov/Commissioners:

- FY2027 Recommended Budget in Brief, which includes:
  - County Manager's message
  - Recommended Capital Improvement Plan (CIP)
  - Recommended grant awards
- Interactive Budget Explorer
- FY2027 Fee Schedule

Next Steps

- Conduct public hearing
- Address any needed changes
- Budget Adoption on June 2

FY2027 Economic Development Hearing

Routine Appropriations

- Asheville Buncombe Regional Sports Commission
- Asheville-Buncombe County Economic Development Coalitions

Previous Economic Development Agreements

- BorgWarner Turbo Systems, LLC
- New Belgium Brewing Company, Inc.
- Pratt & Whitney

Buncombe County Board of Commissioners

Request for Board Action

Meeting Date: May 19, 2026

NEW BUSINESS

Department: Governing Body **Presenter(s):** Melissa Moore, Finance Director

Contact: Melissa Moore, Finance Director

Subject: 2026 General Obligation Bond Referendum

Brief Summary:

Resolution of the Board of Commissioners of the County of Buncombe, North Carolina Making Certain Statements of Fact Concerning Proposed Bond Issue and Authorizing the Application to the Local Government Commission

- Provides the purpose and max amounts for the bonds Statements of Fact:
  - Bonds are necessary to pay capital costs of projects
  - Amounts are adequate and not excessive for the purpose
  - Policies have been carried out in compliance with laws
  - Debt service necessary will not cause excessive increase in taxes
  - Statement of disclosure assumptions to estimate interest will comply with state statute Section 159-55.1(a).
- Authorizes the Finance Director to apply to the LGC

Proposed amounts are:
1. 30M for Open Space
2. $40 for Affordable Housing

Recommended Motion & Requested Action:

Two Resolutions for approval:

1. Approve the resolution directing the publication of notice of intention to apply to the Local Government Commissioner for the approval of bonds
2. Approve the resolution making certain statements of fact concerning the proposed bond issue and authorizing the application to the local government commission

Attachments:

1. 2026 Referendum Resolution to Publish Notice of Intent to Apply to LGC for GO Bond
2. 2026 Referendum Resolution Project Purpose Max Amount and LGC Application

RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF BUNCOMBE, NORTH CAROLINA DIRECTING THE PUBLICATION OF NOTICE OF INTENTION TO APPLY TO THE LOCAL GOVERNMENT COMMISSION FOR APPROVAL OF BONDS

***WHEREAS*,** the Board of Commissioners (the "*Board*") of the County of Buncombe, North Carolina (the "*County*") is considering the issuance of general obligation bonds of the County which shall be for the following purposes and in the following maximum amounts:

> $30 million of bonds to fund the acquisition and improvement of land or interests therein for conservation purposes, including the protection of natural resources and preservation of farms and scenic landscapes, and the development of parks, greenways, trails, and other outdoor recreational opportunities; and
>
> $40 million of bonds to pay the capital costs of housing for the benefit of persons of low or moderate income including construction of related infrastructure improvements and acquisition of related land and rights-of-way;

NOW, THEREFORE, BE IT RESOLVED by the Board that the Clerk to the Board is hereby directed to cause a copy of the **"NOTICE OF INTENTION TO APPLY TO THE LOCAL GOVERNMENT COMMISSION FOR APPROVAL OF BONDS"** to be published in a newspaper of general circulation in the County.

BE IT FURTHER RESOLVED that this Resolution shall become effective on the date of its adoption.

READ, APPROVED AND ADOPTED on May 19, 2026.

_____
Amanda Edwards
Chair of the Board of Commissioners

ATTEST:

_____
Sarah Scarnecchia
Clerk to the Board of Commissioners

STATE OF NORTH CAROLINA)
) **SS:**
COUNTY OF BUNCOMBE)

I, SARAH SCARNECCHIA, Clerk to the Board of Commissioners of the County of Buncombe, North Carolina, ***DO HEREBY CERTIFY*** the attached to be a true and correct copy of a Resolution entitled, **"RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF BUNCOMBE, NORTH CAROLINA DIRECTING THE PUBLICATION OF NOTICE OF INTENTION TO APPLY TO THE LOCAL GOVERNMENT COMMISSION FOR APPROVAL OF BONDS"** adopted by the Board of Commissioners at a meeting held on May 19, 2026.

***IN WITNESS WHEREOF*,** I have hereunto set my hand and affixed the corporate seal of said County, this the _____ day of May, 2026.

[SEAL]

_____
Clerk to the Board of Commissioners
County of Buncombe, North Carolina

RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF BUNCOMBE, NORTH CAROLINA MAKING CERTAIN STATEMENTS OF FACT CONCERNING PROPOSED BOND ISSUE AND AUTHORIZING THE APPLICATION TO THE LOCAL GOVERNMENT COMMISSION

***WHEREAS*,** the Board of Commissioners (the "*Board*") of the County of Buncombe, North Carolina (the "*County*") is considering the issuance of general obligation bonds of the County which shall be for the following purposes and in the following maximum amounts:

> $30 million of bonds to fund the acquisition and improvement of land or interests therein for conservation purposes, including the protection of natural resources and the preservation of farms and scenic landscapes, and the development of parks, greenways, trails, and other outdoor recreational opportunities; and
>
> $40 million of bonds to pay the capital costs of housing for the benefit of persons of low or moderate income including construction of related infrastructure improvements and acquisition of related land and rights-of-way;

***WHEREAS*,** certain findings of fact by the Board must be presented to enable the Local Government Commission of North Carolina (the "*Commission*") to make certain determinations as set forth in Section 159-52 of the North Carolina General Statutes, as amended.

NOW, THEREFORE, BE IT RESOLVED that the Board, meeting in open session on May 19, 2026, has made the following factual findings in regard to this matter:

A. ***Facts Regarding Necessity of Proposed Financing.*** The proposed bonds are necessary or expedient to pay the capital costs of open space and housing projects, as set forth in more detail above.

B. ***Facts Supporting the Amount of Bonds Proposed.*** The sums estimated for these bonds are adequate and not excessive for the proposed purpose. Estimates for the proposed projects have been carefully analyzed and determined by persons knowledgeable about the projects.

C. ***Past Debt Management Procedures and Policies.*** The County's debt management procedures and policies are good and have been carried out in compliance with law. The County employs a Finance Director to oversee compliance with applicable laws relating to debt management. The Board requires annual audits of County finances. In connection with these audits, compliance with laws is reviewed. The County is not in default in any of its debt service obligations. The County Attorney reviews all debt-related documents for compliance with laws.

D. ***Past Budgetary and Fiscal Management Policies.*** The County's budgetary and fiscal management policies have been carried out in compliance with laws. Annual budgets are closely reviewed by the Board before final approval of budget ordinances. Budget amendments changing a function total or between functions are presented to the Board at regular Board meetings. The Finance Director presents financial information to the Board which shows budget to actual comparisons annually and otherwise as the County Manager deems necessary or as a member of the Board may request.

E. ***Increase in Taxes.*** The increase in taxes, if any, necessary to service the proposed debt will not be excessive. The schedule for issuance anticipates issuing all of the bonds in one or more series during the seven years following the approval of the bond order.

F. ***Marketing of Bonds.*** The proposed bonds can be marketed at reasonable rates of interest.

G. ***Estimated Interest.*** The assumptions to be used by the County's Finance Director in preparing the statement of disclosure to be filed with the Clerk to the Board pursuant to Section 159-55.1(a) of the General Statutes of North Carolina are reasonable.

BE IT FURTHER RESOLVED that the Board hereby authorizes and directs the Finance Director of the County to file with the Commission an application for its approval of the General Obligation Bonds hereinbefore described, on a form prescribed by said Commission, and (1) to request in such application that said Commission approve the County's use of Parker Poe Adams & Bernstein LLP, as bond counsel for the County and (2) to state in such application such facts and to attach thereto such exhibits in regard to such General Obligation Bonds and the County's financial condition, as may be required by said Commission.

BE IT FURTHER RESOLVED that this Resolution shall become effective on the date of its adoption.

READ, APPROVED AND ADOPTED on May 19, 2026.

_____
Amanda Edwards
Chair of the Board of Commissioners

ATTEST:

_____
Sarah Scarnecchia
Clerk to the Board of Commissioners

STATE OF NORTH CAROLINA)
) **SS:**
COUNTY OF BUNCOMBE)

I, SARAH SCARNECCHIA, Clerk to the Board of Commissioners of the County of Buncombe, North Carolina, ***DO HEREBY CERTIFY*** the attached to be a true and correct copy of a Resolution entitled, **"RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF BUNCOMBE, NORTH CAROLINA MAKING CERTAIN STATEMENTS OF FACT CONCERNING PROPOSED BOND ISSUE AND AUTHORIZING THE APPLICATION TO THE LOCAL GOVERNMENT COMMISSION"** adopted by the Board of Commissioners at a meeting held on May 19, 2026.

***IN WITNESS WHEREOF*,** I have hereunto set my hand and affixed the corporate seal of said County, this the _____ day of May, 2026.

[SEAL]

_____
Clerk to the Board of Commissioners
County of Buncombe, North Carolina

Buncombe County Board of Commissioners

Request for Board Action

Meeting Date: May 19, 2026

NEW BUSINESS

Department: County Manager

Presenter(s): Kevin Madsen, Helene Recovery Officer

Contact: Kevin Madsen, Helene Recovery Officer

Subject: Resolution to Accept Hazard Mitigation Grant Program Properties

Brief Summary:

Resolution for the County Manager to accept private property participating in the federally funded Hazard Mitigation Grant Program (HMGP) administered by North Carolina Emergency Management (NCEM) to mitigate risk from future natural disasters.

Recommended Motion & Requested Action:

Approve the resolution.

Attachments:

1. Resolution

RESOLUTION NO. _____

A RESOLUTION TO ACCEPT PROPERTIES ACQUIRED BY THE STATE OF NORTH CAROLINA THROUGH THE HAZARD MITIGATION GRANT PROGRAM.

WHEREAS, pursuant to N.C. Gen. Stat. § 153A-158 Buncombe County may acquire and convey real property; and

WHEREAS, the State of North Carolina, through the Federal Hazard Mitigation Grant Program (herein "HGMP") has purchased several properties in Buncombe County that were damaged due to Tropical Storm Helene (herein "Property"); and

WHEREAS, as part of the HGMP program the State of North Carolina purchases the Property from the owner and then the owner transfers the Property to Buncombe County;

WHEREAS, the Buncombe County Board of Commissioners believe that accepting the Property should reduce damages from future natural disasters.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners for the County of Buncombe as follows:

1. That the County Manager is authorized to accept the Property from the owners on behalf of Buncombe County and execute any documents necessary to complete the transaction.

2. Any documents signed by County Staff involving the property acquisitions are hereby retroactively approved

3. This resolution is effective upon adoption.

Adopted this 19th day of May 2026.

ATTEST:

_____
Sarah Gross, Clerk to the Board

BOARD OF COMMISSIONERS FOR THE COUNTY OF BUNCOMBE

BY: _____
Amanda Edwards, Chair

APPROVED AS TO FORM

_____
County Attorney

Buncombe County Board of Commissioners

Request for Board Action

Meeting Date: May 19, 2026

NEW BUSINESS

Department: General Services

Presenter(s): John Hudson, Budget Director

Contact: Jake Klodt

Subject: Budget Amendment to Realize Insurance Proceeds for Helene Vehicle Replacement

Brief Summary:

This action is to realize $606,000 in insurance proceeds that the County has received for vehicles damaged during Tropical Storm Helene at the County Garage. Proceeds will be used to replace 7 Sheriff's Office vehicles ($574,000) and 1 Tax Assessment vehicle ($32,000).

Recommended Motion & Requested Action:

Approve Budget Amendment

Attachments:

1. 26.05.19 Fund 327 - Realize Insurance Proceeds for Helene Vehicle Replacement - Ordinance

ORDINANCE # _____

BUNCOMBE COUNTY, NORTH CAROLINA

Grant Projects Ordinance

BOARD MEETING DATE: May 19, 2026

WHEREAS, the Budget Director recommends and the Board now desires to amend the FY2025-2026 Grants Projects outlined below in Exhibit "A" to the budget,

NOW THEREFORE,

BE IT ORDAINED by the Board of Commissioners for the County of Buncombe as follows:

1. That the FY2025-2026 amendments listed in Exhibit A below be hereby adopted.
2. That this ordinance shall be effective upon adoption.

ADOPTED this 19th day of May, 2026

Requesting Department:	Fleet Services
Budget Amendment Item:	Use of Insurance Proceeds for Vehicle Replacement

Description:

This budget amendment realizes $606,000 in insurance proceeds that the County has received for vehicles damaged during Tropical Storm Helene at the County Garage. Proceeds will be used to replace 7 Sheriff's Office vehicles ($574,000) and 1 Tax Assessment vehicle ($32,000).

Funding Source:

Insurance proceeds. No new county dollars.

Exhibit A:	**Increase (Decrease)**	
Account Description	**Revenues**	**Expenditures**
Hurricane Helene (HH)	$ 606,000	$ 606,000
TOTAL	$ 606,000	$ 606,000

ATTEST:

Clerk to the Board

BOARD OF COMMISSIONERS FOR THE COUNTY OF BUNCOMBE:

By: _____

Chair of the Board