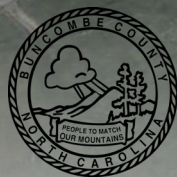


2025

RECOMMENDED ANNUAL BUDGET IN BRIEF



BUNCOMBE COUNTY
NORTH CAROLINA

FOR THE FISCAL YEAR ENDING JUNE 30, 2025

Cover Photo:
Taken by Heather Holsey, April 2024
Lake Julian, Arden NC

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Buncombe County, North Carolina

Recommended Budget Fiscal Year 2024-2025



Board of Commissioners

Brownie Newman, Chair
Parker Sloan, Vice-Chair
Amanda Edwards
Al Whitesides
Jasmine Beach-Ferrara
Martin Moore
Terri Wells

County Manager

Avril M. Pinder, CPA, ICMA-CM

Prepared By:

Buncombe County Budget Office
John Hudson, Budget Director
Esther Lail, Budget Analyst
Heather Holsey, Budget Analyst
Jay Shih, Budget Analyst
Sam Riddle, Budget Analyst

BUNCOMBE COUNTY GOVERNMENT

OUR MISSION

We promote a healthy, safe, well-educated, and thriving community with a sustainable quality of life. We provide effective and efficient government our citizens can trust. We deliver needed service through a responsive workforce committed to excellence, integrity, and teamwork.

OUR VISION

Buncombe County is a caring community in harmony with its environment where citizens succeed, thrive, and realize their potential.

OUR VALUES

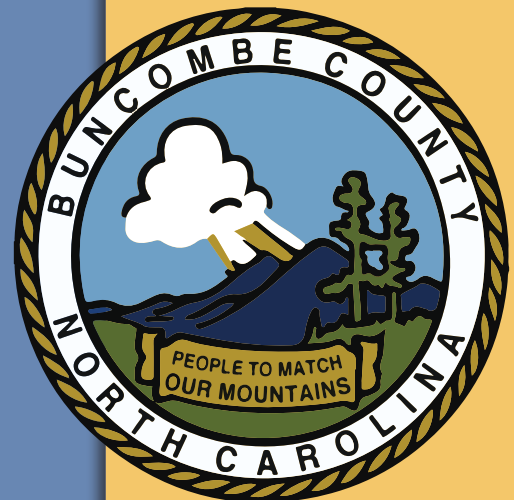
Respect

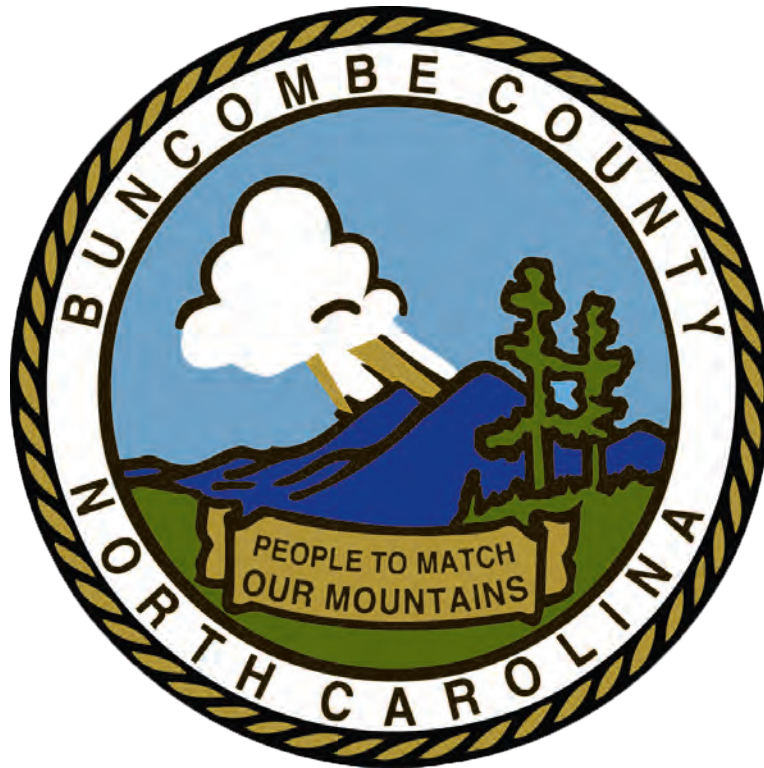
Integrity

Collaboration

Honesty

Equity



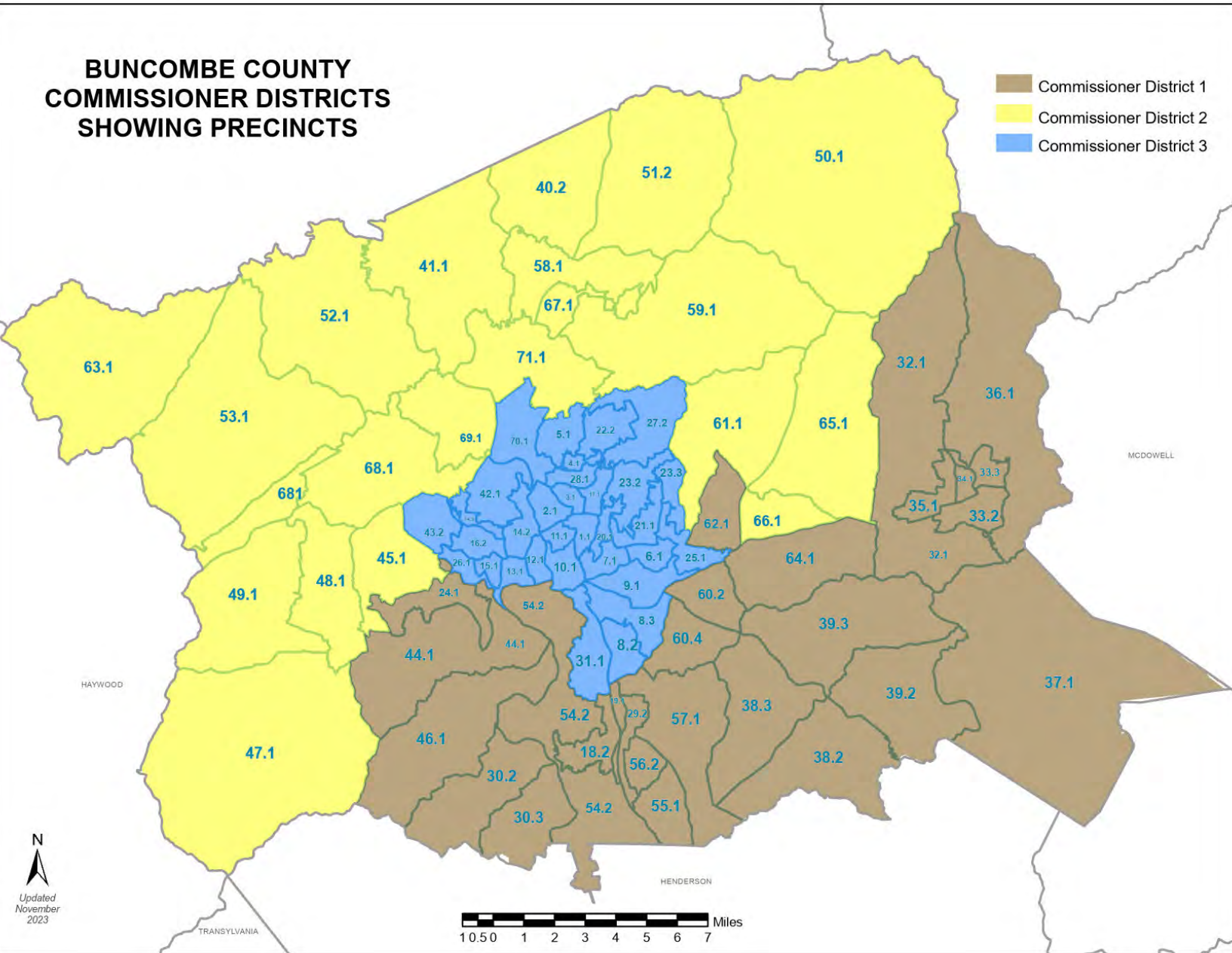


The Buncombe County Seal

Buncombe County's Seal was designed and drawn in 1927 by the late Roy Fox, with help from his classmates. He was a sixth grade student at Woodfin School who entered a contest hoping that his design would become the Official County Seal. County officials selected his design, which featured mountains, trees and billowy clouds as most reflective of Buncombe County's beauty. The original motto, "Men to Match Our Mountains," came from a poem titled "The Country's Call." "Men" was later changed to "People" to acknowledge the contributions of all of Buncombe County's citizens.

Buncombe County North Carolina

BUNCOMBE COUNTY COMMISSIONER DISTRICTS SHOWING PRECINCTS



N
Updated
November
2023

<i>Population</i>	273,589
<i>Area</i>	660 square miles
<i>Date Established</i>	January 14, 1792
<i>County Seat</i>	Asheville

A Brief History of Buncombe County

Archaeologists believe that for thousands of years various Indigenous peoples and cultures have made their homes in Western North Carolina (WNC). WNC was occupied primarily by the Cherokee People but was also home to other indigenous cultures like the Catawba People.

England's King George III issued the *Proclamation of 1763*, creating a boundary line roughly following the Blue Ridge Mountains between the lands of the Cherokee and those claimed by invading white settlers. As tensions between the English crown and American colonists increased before the Revolutionary War, settlers began ignoring the treaty line and illegally moving west into Cherokee land. Both Cherokees and white settlers began preparing for war. After the Rutherford massacre, there were virtually no indigenous inhabitants left in the current Buncombe County region.

According to oral tradition, Samuel Davidson was the first white person to live permanently in what is now Buncombe County. As the populations of the westernmost sections of the extant Burke and Rutherford counties continued to attract Scots-Irish, German, and Dutch settlers, citizens petitioned the state legislature to form a new county. The measure passed in 1791, and a small group of wealthy landowners formed Buncombe County's first local government in 1792. Originally named Union County, the petitioners eventually settled on Buncombe to honor Colonel Edward Buncombe. At the time of its creation, the jurisdiction of Buncombe County encompassed most of the western part of the state. It was so large that it was often called the "State of Buncombe." The county seat, originally called Morristown, was renamed Asheville in 1793 to honor Governor Samuel Ashe.

Buncombe County's primary industry was subsistence agriculture. Most families owned a small amount of land and could not afford to take advantage of enslaved labor. However, wealthy farmers in the region maintained small plantations and exploited enslaved people to produce cash crops like corn, wheat, and flax. It was also common for enslaved people in WNC to perform skilled labor, such as blacksmithing, tanning, and other home-based industries.

In the years before the Civil War, residents and politicians from Buncombe County lobbied for infrastructure improvements, hoping that easing the difficulty of transportation would boost the western economy. By 1828, work was complete on the County's first turnpike road. Following the course of the French Broad River, the route passed through the center of Asheville.

The turnpike was a major catalyst for the continued economic growth in Buncombe County. Though the turnpike roads were far from perfect, they allowed for relatively safe and hassle-free travel. Due to these new roads, Buncombe residents began catering to travelers. Wealthy families shifted from primarily farming to hosting affluent tourists in hotels and boarding livestock drovers at roadside inns known as stock stands.

As transportation improved throughout the 19th century, Asheville became a popular destination for merchants from the Appalachian foothills as well as leisure travelers from the lower South seeking refuge from mosquito-borne diseases and intense summer heat, laying the groundwork for an increasingly robust tourism-based economy later in the century.

By the 1850s, the American Civil War was on the horizon. White men in Buncombe County began taking up arms to defend the practice of slavery as early as 1859. WNC remained relatively

peaceful during the war, but Asheville saw the conflict just weeks before it reached the bitter end. The Battle of Asheville was a five-hour skirmish on the northern edge of the city in April 1865. Bad weather and misinformation saw the battle end without consequence. Peace was short-lived, however. Two weeks later, Union Cavalry led by General George Stoneman rode through Asheville. Stoneman's troops sacked towns and emancipated enslaved people across WNC in what became known as Stoneman's Raid.

After the Civil War, the people of WNC continued advocating for infrastructure improvements, especially the completion of the Western North Carolina Railroad, a project halted during the war. Governor Zebulon Vance, a Buncombe County native, successfully pushed the legislature to fund the railroad project.

More than 3,000 incarcerated laborers primarily constructed the railroad. Convicts provided the state with free labor, while the health and safety of the workers was ignored. An unknown number of laborers perished while building the railroad. In 1879, workers finished the Swannanoa Tunnel, one of the most important pieces of the project.

The completion of a railroad into Asheville resulted in a boon to the local economy. Only 10 years later, Asheville was among the most popular health tourism destinations in the United States.

As a result of the area's reputation as a health resort, Buncombe County became a popular destination for Gilded Age millionaires like George W. Vanderbilt. Vanderbilt enjoyed the area so much that he purchased approximately 125,000 acres in southwest Buncombe County to build his estate, a massive French-style Chateau he called Biltmore. The completion of Biltmore drew additional attention to Buncombe County and the surrounding area. Between 1880 and 1900, the population of Buncombe County more than doubled.

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

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

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

Buncombe County

Board of Commissioners

CHAIR



Brownie Newman

DISTRICT 1 2022



Al Whitesides

DISTRICT 2 2022



Martin Moore

DISTRICT 3 2022



Amanda Edwards

DISTRICT 1 2020



Terri Wells

DISTRICT 2 2020



Jasmine Beach-Ferrara

DISTRICT 3 2020



Parker Sloan,
Vice Chair

County Officials

Quentin Miller
Drew Reisinger
Avril M. Pinder, CPA, ICMA-CM
Dakisha Wesley
Sybil Tate
Stacey Woody
John E. Hudson
Melissa Moore

Sheriff
Register of Deeds
County Manager
Assistant County Manager
Assistant County Manager
Interim Clerk to the Board
Budget Director
Finance Director



Organizational Chart (After July 1, 2024)

ELECTED **APPOINTED** **SEPARATE BOARD** **DEPARTMENT HEAD**

Residents

Board of Commissioners

 Chairman Brownie Newman	 District 1 Al Whitesides	 District 1 Terri Wells	 District 2 Jasmine Beach-Ferrara	 District 2 Martin Moore	 District 3 Parker Sloan Vice Chair	 District 3 Amanda Edwards
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External Audit Committee

Interim Internal Auditor
Matthew Baker

Clerk to the Board
Sarah Gross

Finance
Melissa Moore

Tax Collector
Jennifer Pike

County Manager
Avril Pinder

Executive Assistant
Jennifer Aviles

Assistant County Manager
Timothy Love

Assistant County Manager
DK Wesley

Assistant County Manager
Sybil Tate

Strategic Partnerships
Rachael Sawyer

General Services
Mike Mace

Election Services
Corinne Duncan

Parks & Recreation
Allison Dains

Sustainability Office
Jeremiah LeRoy

Library
Jason Hyatt

Air Quality
Ashley Featherstone

Permits & Inspections
Bob Haynes

Planning
Nathan Pennington

Equity & Human Rights
Noreal Armstrong

Public Safety Communications
Derrick Ruble

Emergency Services
Taylor Jones

Communications & Public Engagement
Lillian Govus

City/County ID
Pat Freeman

Health & Human Services
Vacant

Agriculture & Land Resources
Jennifer Harrison

Solid Waste
Dane Pedersen

Justice Services
Tiffany Iheanacho

Information Technology
Eric Grau

Property Assessment
Keith Miller

Strategy & Innovation
Rafael Baptista

Intergovernmental Relations
Vacant

Human Resources
Sharon Burke

Legal & Risk Management
Michael Frue

Budget
John Hudson



Buncombe County Government

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

May 21, 2024

Dear Buncombe County Commissioners,

It is my privilege to present to you the Buncombe County Fiscal Year (FY) 2025 recommended annual budget for your review and consideration. The budget was prepared in accordance with The North Carolina Local Government Budget and Fiscal Control Act.

In fiscal year 2020, the Board adopted a 5-year strategic plan that has guided our priorities and our spending plan over that time period. We have made significant progress on the Board's goals in each focus area as noted below, however this is not an exhaustive list:

Resident Well-Being

- Modernized County Ambulance Fleet and stabilized staffing within Emergency Medical Services and completed an EMS study to inform capital needs
- Consolidated 911 Center
- Reduced the County's average daily population at the Detention Center
- Implemented a Community Paramedicine program to address acute health, mental health, and substance use issues to reduce the necessity of Emergency and Law Enforcement responses
- Launched Community Violence Interrupter program which trains individuals in trauma and resiliency, mentors youth and provides adults with intensive case management
- Improved Social Work Family Reunification outcomes for children in Foster Care since FY20 from 26% to 44.1% in FY24, reuniting children with at least one parent
- Installed new turf fields and the County's first dog park at the Buncombe County Sports Park

Educated and Capable Community

- Completed construction of a new library in East Asheville
- Voter approval of Open Space General Obligation bonds for Greenways, Conservation Easements, and Passive Recreation
- Completed public Wi-Fi project at the Lake Julian Park, Buncombe County Sports Park and Charles D. Owen Park
- Expanded broadband internet access to nearly 1,000 unserved and underserved households

Environmental & Energy Stewardship

- Installed solar on 16 county facilities and another 28 sites with our education partners

- Partnerships to increase resident solar panel ownership in the Community
- Added Construction and Demolition landfill cell which added five years of life to the County's landfill
- Exceeded County goals for land conservation efforts
- Increased the County's alternative energy portfolio adding hybrid vehicles and EV's to the fleet
- Completed the Comprehensive Facility Plan co-location of forward-facing departments study
- Implemented award-winning compost drop-off program

Vibrant Economy

- Approval and Completion of the 2043 Comprehensive Plan
- \$40 million in voter-approved Affordable Housing General Obligation bonds and subsequent projects
- Economic Development incentives have led to the creation of more than 1000 jobs at an average wage of \$28.87 and over \$793,000,000 in taxable capital investments
- Implemented online scheduling for all inspections requests
- Partnered with the Chamber of Commerce to create Inclusive Hiring Partnership project

And our **Foundation, committed to Operational Excellence, Equity and Resources**

- Completed and began implementing a Comprehensive Facilities Assessment to guide County infrastructure efforts
- Created Racial Equity training curriculum for staff that received national recognition
- Year-over-year reduction in employee turnover rate
- Instituted and updated over 20 county policies including a paid parental and family leave policy

As we reflect on the many accomplishments from 2020-2025, we are beginning the process of reviewing trends and composing our next five-year strategic plan.

Unfortunately, one trend that stands out is the dramatic changes in the economic landscape, both locally and nationally. After an influx of one-time federal stimulus dollars to include American Rescue Plan Act and Coronavirus Relief Funds as well as growth in consumer spending in the post-pandemic economy, we are now experiencing minimal revenue growth. Sales tax revenue, our second largest revenue stream, averaged around 14% growth in FY21 and FY22, dropped to 5.5% growth in FY23 and is projected to grow 1.5% in FY24.

At the same time, while inflation has cooled from a 40-year high in the summer of 2022, higher prices for goods and services have become our new normal. Compared to February 2020, just prior to the pandemic, the Consumer Price Index has increased around 21% as of March 2024. The lowest unemployment rate in the state and high cost of living has led to a highly competitive labor market, which we have responded to with our commitment to cost of living adjustments for County employees as well as supporting compensation adjustments for local school employees approved by the State Legislature to help recruit and retain educators and staff. We supported the school's compensation



study for increasing salaries for bus drivers and other non-certified staff while managing staffing crises in critical areas to include Public Safety Communications (911), Child Welfare Social Work, and the Detention Center.

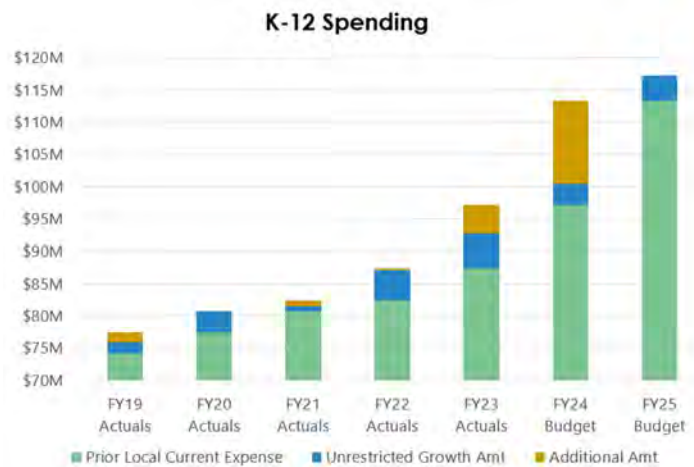
We are still facing the same challenges we began seeing last year including: the inflation I previously mentioned, one of the highest cost of living areas in the state, housing supply and affordability, competitive wages, and worker shortages.

In light of these challenges, we asked Departments to think critically about balancing their needs and service delivery while furthering the goals of our Strategic Plan.

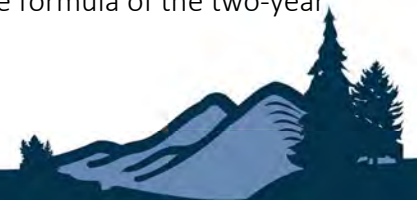
FY2025 Budget Summary

As noted above, the FY2025 budget contains many financial challenges. Hard decisions had to be made and austere cuts were required. We believe this recommended budget is as fiscally responsible as possible. This budget is balanced with the appropriation of \$11.7 million of fund balance and recommends a property tax rate of 52.35 cents, an increase of 2.55 above the current rate of 49.8 cents to generate \$13.6 million in additional revenue. 1.8 cents of this increase is for County operations and 0.75 cents will fund the local current expense for public school K-12 systems.

In 2019, to create a basis for funding our local education obligations, we established the unrestricted revenue growth rate as the annual increase amount for this purpose. The inherent sustainability of this model relies on our growth equating to the growth in education funding. However, as the requests of our education partners grew, the desire to invest in education grew beyond that unrestricted revenue rate model. Over the last five years, we have funded almost \$20 million above and beyond the calculated amount. In 2023, we added a one-cent property tax increase (~\$5 million) dedicated to support education funding. To return to that more sustainable rate of investment (3.52% for FY2025), this budget invests an increase of \$3.99 million. I am recommending that we provide this increase and 0.75 cents of the recommended tax rate increase above to fund this year’s increase to education.



I am recommending 30 new positions from a request of 130 across 24 departments and divisions in the General Fund and three positions in the Solid Waste Enterprise Fund. Included in this budget is the annual Cost of Living Adjustment (COLA). Per the County’s Personnel Ordinance formula of the two-year



average annual change in the Consumer Price Index – Urban Wage Earners and Clerical Workers (CPI-W), the recommended budget includes a 4.89% COLA for all regular employees.

Expenditures

The recommended budget provides \$628,228,685 in total expenditures across all operating funds, with a General Fund total of \$441,905,358. The proposed tax rate to support the FY2025 budget increases to 52.35 cents per \$100 of assessed valuation.

The value of a penny on the tax rate is \$5,364,615.

The FY2025 recommended budget amounts for annual funds are as follows:

- General Fund budget of \$441,905,358
- Occupancy Tax Special Revenue Fund budget of \$40,000,000
- 911 Special Revenue Fund budget of \$927,067
- Register of Deeds Automation (ROD) Special Revenue Fund budget of \$153,000
- Register of Deeds Trust Fund budget of \$320,000
- Special Taxing Districts Fund budget of \$68,348,257
- Transportation Special Revenue Fund budget of \$6,634,098
- Opioid Settlement Fund budget of \$3,314,860
- Woodfin PDF (Project Development Financing) Special Revenue Fund budget of \$794,058
- School Fines and Forfeitures Fund budget of \$2,000,000
- Tax Reappraisal Reserve Fund budget of \$916,550
- Sheriff Forfeitures Fund budget of \$208,000
- Solid Waste Enterprise Fund budget of \$16,325,089
- Inmate Commissary and Welfare Fund budget of \$449,832
- Real-Time Intelligence Fund budget of \$210,000
- Representative Payee Fund budget of \$500,000
- Insurance and Benefits Fund budget of \$45,222,516

Revenues

General Fund Revenues, excluding appropriated fund balance, total **\$430,118,938**, an overall increase of 4.3% from the FY2024 amended budget.

Ad Valorem Taxes – Property taxes for FY2025 are budgeted at **\$280,485,477**, an increase of \$25,511,588 (10.0%) over the FY2024 amended budget, with the recommended tax rate increase of 2.55 cents, representing \$13,644,698. Last year’s collection rate was budgeted at a rate of 99.75%. We are maintaining that for FY2025 and budgeting a 99.75% collection rate.



Sales Taxes – Sales tax receipts for FY2025 are budgeted at **\$46,629,466**, a decrease of \$2,316,729 (or 4.7%) below FY2024 amended budget. As previously stated, growth in sales tax slowed to around 5.5% in FY23 and is only projected to grow around 1.5% in FY24. Given uncertain economic conditions ahead, we are assuming a continuation of the trend of slow sales tax growth into FY2025 and budgeting minimal growth of 2%.

Intergovernmental Revenue – Intergovernmental revenue is budgeted at **\$48,659,400**, a decrease of \$5,328,241 (or 9.9%) below FY2024 amended budget. A large portion of this is Medicaid Hold Harmless revenue, which has decreased substantially from the state, but also the end of pandemic-related Public Health funding and decreased revenue from Medicaid administration represents lost revenue while expenditures for these mandated services still remain.

Fund Balance – This plan proposes using **\$11,786,420** of fund balance in the General Fund that, if spent, would result in an estimated 14.7% of remaining, unrestricted fund balance. Per our policy, we require a minimum unrestricted balance of 15%. However, if fund balance is appropriated to balance the following year’s budget in an amount that, if spent, would reduce the percentage below 15% an explanation of the circumstances of the utilization and a plan to save or replenish the fund balance will be included in the transmittal letter of the Annual Comprehensive Financial Report.

General Fund Highlights

The following highlights are positions and initiatives budgeted for FY2025 that continue to make progress on the goals of our 2025 strategic plan in its final year.

Resident Well-Being – Twenty-three positions are recommended in this focus area as well as capital outlay for Emergency Services.

Health and Human Services - Division of Social Services (DSS)

- Four (4) Income Maintenance Caseworker II’s (Economic Services)
- One (1) Income Maintenance Caseworker I (Economic Services)
- Four (4) Community Social Services Assistants (Child and Family Social Work)

These positions are being recommended to bring services back in-house and therefore some of the positions’ expenses will be offset by contract savings. There will also be intergovernmental revenue received for a portion of the positions.

**Bringing
Crucial
Services
In-House**

Delivering \$3.3M in Community Assistance Benefits

Conducting over 3,000 hours of court-ordered visits for foster youth and their families



Emergency Services

- One (1) Fire Marshal Administrative Support - The Fire Marshal's Office has requested administrative support for the last few years as their service demand continues to grow.
- Eight (8) EMT-Paramedics - The EMT-Paramedic positions will be added to the headcount for the General Fund but there will be no budget associated with these positions in FY25. A new Emergency Medical Services (EMS) base is expected to come online at the beginning of FY26 and therefore the headcount is being added so that recruiting can begin at the end of FY25 with personnel in place at the beginning of FY26.
- Safety equipment and other essential needs for ambulances to include heart monitors, stretcher systems, and ventilators for \$1,272,112 will be funded with American Rescue Plan Act (ARPA) funds.

Family Justice Center (FJC)

- Two (2) Case Managers - Grant funding for FJC services has dwindled over the last two years. These positions are being brought into the General Fund to move the FJC toward a County-led model with less reliance on unpredictable funding sources.

General Services

- One (1) Maintenance Technician III (Detention Center) - To ensure the safety of occupants and staff at the Buncombe County Detention Center, we are adding a maintenance technician.

Sheriff's Office

- Two (2) Co-Responders - These positions are being added to support the Sheriff's Office Co-Responder initiative in collaboration with VAYA Health.

Recreation Services

- Lake Julian Park Entry Sign – New sign to increase visibility for one of the County's highest usage parks and a hub for recreation for \$20,000. This will be funded by ARPA.

Educated and Capable Community – one position is currently recommended for this focus area as well as funding for Elections in a presidential election year.

Library

- One (1) Librarian - This position furthers a multi-year staffing plan in place for the Library system.

Elections

- With a presidential election year, voter turnout will always be higher than others. For that reason, more poll workers, polling locations, ballots, and other associated costs are required.

Environmental & Energy Stewardship – three positions are recommended in the Solid Waste Enterprise Fund.



Solid Waste

- One (1) Environmental Enforcement Supervisor
- One (1) Heavy Equipment Operator
- One (1) Solid Waste Inspector

These positions directly relate to the volume, inspection, and safety of Buncombe County's Solid Waste operation. These positions are supported fully by Solid Waste revenue and not the general fund.

Vibrant Economy – three positions are recommended in this focus area.

Permits and Inspections

- One (1) Administrative Coordinator IV - As the County's demand for building permits and compliance continues to grow, additional support is needed for Permits' staff. This position will be funded entirely from restricted Permits revenue.

Planning

- One (1) Zoning and Code Compliance Officer - As the County continues to grow and development increases, additional support is needed for zoning and code compliance.

Permits & Inspections/Planning

- Code Enforcement Pilot – New interdepartmental initiative towards supporting individuals or households at risk of experiencing or already experiencing housing instability. The pilot will establish a two-pronged approach for \$75,000:
 - Condemnation Prevention Assistance Program implemented by Permits & Inspections to support repairs to properties at risk of condemnation to help prevent housing instability. This \$50,000 portion of the pilot is funded by restricted Permitting revenue.
 - Outreach and Encampment Program implemented by Planning to provide outreach services for individuals or households experiencing housing stability at encampments outside of the City of Asheville.

Property Assessment

- One (1) Business Property Appraiser - As Buncombe County's development continues, an additional position is required to help with the transactional volume of activities the department is engaging in.
- In addition to the new position, FY2025 will include completion of the equity assessment of the property reappraisal process. This study is designed to track the efforts coming from the implemented Ad Hoc Reappraisal Committee recommendations and advise on future efforts to promote equity through our property assessment process.

Foundational – three positions are recommended in this focus area.



Fleet Services

- One (1) Mechanic III - As the County's fleet of vehicles continues to grow, additional support is needed to maintain and administer the fleet.

Human Resources

- One (1) Human Resources Coordinator - As we continue to invest in foundational infrastructure, we need additional support in compensation analysis and to provide support and assistance to all employees.

Information Technology

- One (1) Information Technology Analyst II - As capital assets, technology needs and complexity continue to grow, additional support is needed to manage information technology assets. This position will support IT applications including Physical Security Systems, Facility and Fleet Systems, Tax Collection and Payment Systems, and other General Government Systems.

Strategies were utilized to lessen the budgetary impact of new positions in FY25. These strategies include staggering start dates of new positions further into the fiscal year saving roughly \$267,000 in FY25 personnel expenditures. Based on historical vacancy and turnover data, a salary reduction for turnover and vacancies was included in the budget which saved close to an additional \$10,000,000.

Operating Reductions or Unfilled Requests

- Operating budgets for County departments see a \$3.9 million reduction (7%) from the FY24 Amended budget amid more expensive goods and services in an environment of increasing demand.
- Other Post-Employment Benefits (OPEB): Prior to June 30, 2015, the County provided health insurance to retirees. This funds a set-aside to ensure we can fulfill that obligation. By delaying this long-term liability, we save nearly \$2,000,000 in the short term. However, these costs will escalate over the long-term, meaning larger amounts of the budget in the future to fully fund this liability.
- Enka Recreation Destination – Phase II Local Match: This project is to turf and light additional fields at the Buncombe County Sports Park along with construction of an inclusive playground, park ranger and contact station, and new pavilion. While the project is still recommended on the FY25 Capital Improvement Plan (CIP), by delaying fully funding the \$3.7M local match for Buncombe County TDA's grant, the County will save around \$3.3M in FY25 but will be committed to fund these costs as pay-go transfers in future years.
- Western NC Community Health Services (WNCCHS) Contract - In July 2009, Buncombe County began leasing building space at a rate of \$1 per year and contracting with WNCCHS for the purpose of providing primary health care to children and adults as they were the only federally qualified health center. With the expansion of Medicaid and more than five federally qualified health centers at this time, this funding is being reduced and the County will continue to maintain the facility for WNCCHS to provide services.



- Small Area Plan: Delaying the implementation of the first small area plan to complement the County's 2043 Comprehensive Plan. This plan would focus on the highest priority area of need in the County identified through the Plan to help guide important decisions regarding growth and development.
- Bent Creek River Park Boat Launch: Delaying the construction of an ADA accessible boat ramp and designated parking at Bent Creek River Park, which is a high use area, has no existing designated access, and has seen significant erosion due to flooding.
- Career progression pathways study: While recruitment and retention continue to be prioritized, this type of study, which helps ensure a plan for qualified staff to find upward mobility within Buncombe County Government, would have greatly assisted with succession planning and retention.
- Agriculture and Land Resources Equipment Shed: Delaying the construction of a shed, which would be used to centrally store and protect rental agriculture equipment assets. This shed would help reduce barriers to access for local farmers by providing access to equipment at a reasonable cost.
- We were unable to fund 100 requests for positions this year. Some of those requests include:
 - Library Staff - The removed requests targeted branch support, preschool outreach, and special collections, all of which support an educated and capable community.
 - Emergency Services Information Specialist - This position would have met the needs for dedicated communications and public readiness by primarily supporting 911, Emergency Services, Justice Services, and City/County ID Bureau.
 - EMS/Training Outreach Specialist (recruitment efforts) - This position would have worked to fulfill EMS's recruitment and training objectives by focusing on outreach, promotion, continuing education programs, and communication to attract qualified individuals, ultimately enhancing the EMS team.
 - Contract Specialist (service volume/dept support) - This position would have improved integral business operations by assisting in compliance testing, incorporating Return-on-Investment (ROI) analyses, and supporting ongoing training/education for staff regarding the ever-increasing need to contract with partners supporting county services.
 - IT Analyst (service volume/dept support) - This position would have focused on the County's Enterprise Resource Planning (ERP) system, which requires maintenance, enhancements, and integration with other systems and vendors.
 - Environmental Health Specialists (service volume) - New hotel and restaurant growth combined with strained staffing levels continue to challenge ability of the Food and Lodging program to meet inspection compliance required by the NC Dept. Of Health and Human Services. Additionally, Environmental Health is responsible for inspecting all swimming pools, child care centers, school buildings, residential care homes, and tattoo businesses, annually or semi-annually.



Debt Service

In May 2024, the County issued debt related to Affordable Housing General Obligation bond projects, vehicles purchased in FY24, as well as capital projects adopted in FY23 and FY24. Debt service payments related to the new issuance will begin in FY25 and are estimated to represent around \$3.9M in additional General Fund debt service costs in FY25.

Capital Planning

For FY2025, we are seeing increased needs related to our capital assets and we are continuing to address building maintenance as well as building out our public safety infrastructure. Fifteen capital projects are recommended, five of which are related to implementing recommendations from the Comprehensive Facility Assessment as well as two from the Emergency Medical Services Assessment completed in FY23.

Given increasing needs, to ensure funding for the County's capital program and to aid in forecasting fiscal capacity, the County Finance Director is recommending a policy to establish a Capital Reserve Fund and/or a future Debt Service Fund. As discussed during the budget planning process, the proposed policy would equal 120% of the annual General Fund debt obligation in the first year and grow from that baseline amount at a compounded rate between 2% and the annual reported change in CPI-U, in subsequent years. This transfer is not currently budgeted for in FY25; however, at existing forecasted debt service levels, this would equate to an annual transfer of around \$3M-\$4M from the General Fund in future years.

For FY2025, the following Capital and Information Technology amounts are recommended:

CIP projects and vehicles totaling **\$38,868,855**

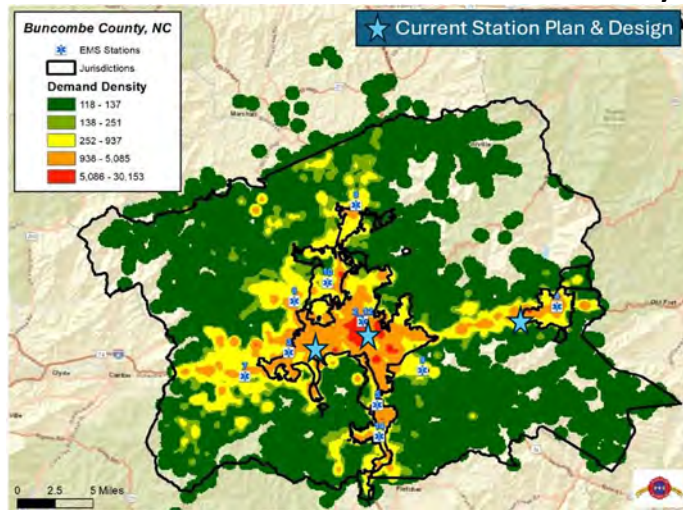
- Pay-Go Projects **\$1,001,683**
 - Comprehensive Facility Assessment Renovation and Repair **\$251,683** – this will be partially offset from savings realized from closing existing capital fund projects and will only require a general fund transfer of \$153,683.
 - Detention Center Dryer Installation **\$300,000** – this will be fully offset from savings realized from closing existing capital fund projects and will not require a general fund transfer.
 - Enka Recreation Destination – Phase II **\$450,000** – this initial match will be made with existing unrestricted grant fund revenue and not require a general fund transfer.



- Debt Service Projects **\$25,139,172**

- EMS Local Base - Design **\$750,000**
- EMS Regional Base – Land & Design **\$1,760,000**
- Shelter Resiliency Generator Project **\$2,301,000**
- 205 College St. Renovation & Repair **\$1,231,217**
- Countywide Roofing and Parking Decks Renovation & Repair **\$2,476,365**
- New Parks and Recreation Facility - Design **\$217,084**
- Public Safety Interoperability Partnership (PSIP) Core System Replacement **\$10,000,000**
- Detention Center Facility Assessment Renovation & Repair **\$1,852,576**
- Electric Vehicle Charging Infrastructure **\$425,930**
- Solar on Public Buildings and Schools **\$4,125,000**

EMS Calls for Service Demands Across the County



- Other Funding Sources Projects **\$12,728,000**

- Ferry Road – Transportation **\$4,900,000**
- 50-52 Coxe Ave. Affordable Housing Loan **\$7,828,000**

- Debt-Financed Vehicles **\$3,398,580**

- Ambulances **\$1,732,850**
- General Government Vehicles **\$390,403**
- Sheriff's Vehicles **\$1,275,327**

- Leased Vehicles **\$246,568**

- General Government Vehicles **\$246,568**

- Recommended Information Technology (IT) projects requests in FY2025 have a total initial cost of **\$303,000** with recurring costs of approximately \$55,000 per year.

- Content Management System (Website) **\$225,000**
- EMS Inventory Management **\$11,000**
- Enterprise Risk Management **\$41,000**
- Energy Manager Replacement **\$3,000**
- Cobblestone Digital Signature **\$8,000**
- Cobblestone Collaboration **\$15,000**

Other Annual Funds

Solid Waste Fund – The budgeted FY2025 major expenses include investments in our recycling program, **\$374,000** over FY2024 budget, and capital purchases of a new Transfer Truck and Transfer Station expansion. These costs are offset by project savings accrued with the FY2024 project closures. Overall, these capital costs of \$340,000 will only require a transfer of **\$124,796** from the Solid Waste operating fund. Furthermore, funds were added in FY2025 for the countywide cleanup initiative in partnership with NCDOT.

Reappraisal Reserve Fund – The County’s property reappraisal occurs this year. The FY2025 recommended transfer of **\$720,000** will cover anticipated expenses for FY2025 and finish out this reappraisal cycle with only a small amount of remaining fund balance for this fund. A new cycle of funding will begin in FY2026. As previously discussed, an equity study will be completed in FY2025 to assess the efforts taken to better incorporate equity into our property assessment practices.

Insurance and Benefits Fund – The County experienced 81.4% of expected health claims for plan year 2023 (calendar year 2023). On a per employee basis, claims cost decreased around 10%. This was based on an exceptionally good year in terms of high-cost claimants. The FY2025 Internal Service Fund budget is built on the premise that costs will remain lower than industry average, resulting in a 5.5% increase from the FY2024 adopted budget.

Air Quality Fund – The Asheville-Buncombe Air Quality Agency was established by an interlocal agreement between the City of Asheville and the County and its governing authority, the Air Quality Board, is selected by the County Commissioners and the Asheville City Council. The Agency’s budget is included in the County’s annual budget process; however, the Air Quality Board approves their budget.

Closing

This FY2025 recommended budget is presented for your review and consideration as you complete an adopted budget. To reiterate, this budget provides \$628,228,685 in total expenditures across all operating funds, with a General Fund total of \$441,905,358. It includes a recommended tax rate increase of 2.55 cents and an appropriation of \$11,761,489 in unrestricted fund balance. Our goal was to prepare a recommended budget that focuses on advancing your priorities and allows the County to continue to deliver a level of service that our residents have come to expect.

As always, I am truly appreciative of the staff of Buncombe County Government and their commitment to public service and our community. I must acknowledge them and their day-to-day dedication that makes our work possible every day.



I wish to extend my gratitude for the efforts of the Budget Office in the development of this budget. I also extend my thanks to the Buncombe County Board of Commissioners for their support in preparation for the 2025 Fiscal Year.

I welcome your feedback and support. I am hopeful to hear from you in the days ahead as you review the information attached to this message.

Respectfully submitted,

A handwritten signature in black ink that reads "Avril M. Pinder". The signature is fluid and cursive, with the first name "Avril" being more prominent.

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



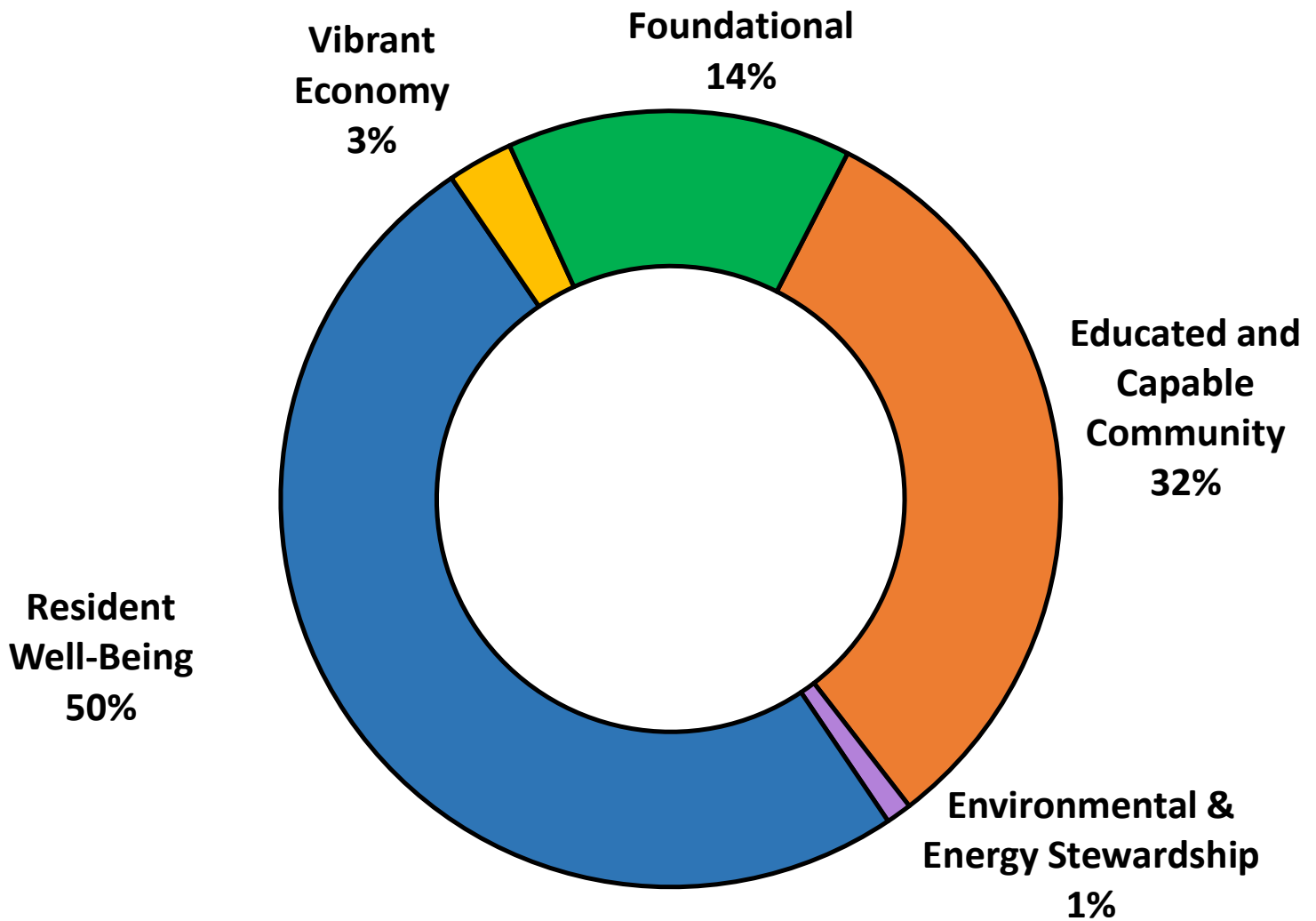


Executive Summary



Budget by Focus Area

As has been the case for the past four years, the FY2025 budget intends to further the goals of the 2025 Strategic Plan. During budget planning, departments and the Budget Office are able to designate expenditures at the line-item level to the focus areas of the Strategic Plan. This assists the County in guiding future budgetary decisions that continue the progress of its goals and initiatives and will continue to do so as we begin the next five-year plan.



Total County Funds

The total recommended operating budget for Buncombe County in fiscal year 2025 is \$628,228,685. The largest fund is the General Fund, which is the County's main operating fund. The General Fund budget total is \$441,905,358, an increase of 1.1% from the FY2024 amended budget. This is a smaller increase than what has been seen in recent years and includes increase to only a few budget areas including, salaries and benefits, education funding, and debt service.

The next largest group of funds is the Special Revenue Funds. The total operating expenditures for these funds are \$124,115,890, an increase of 0.2% from the FY2024 amended budget.

The Enterprise Funds have recommended expenditures of \$16,984,921. This is an increase of 2.5% from the FY2024 amended budget.

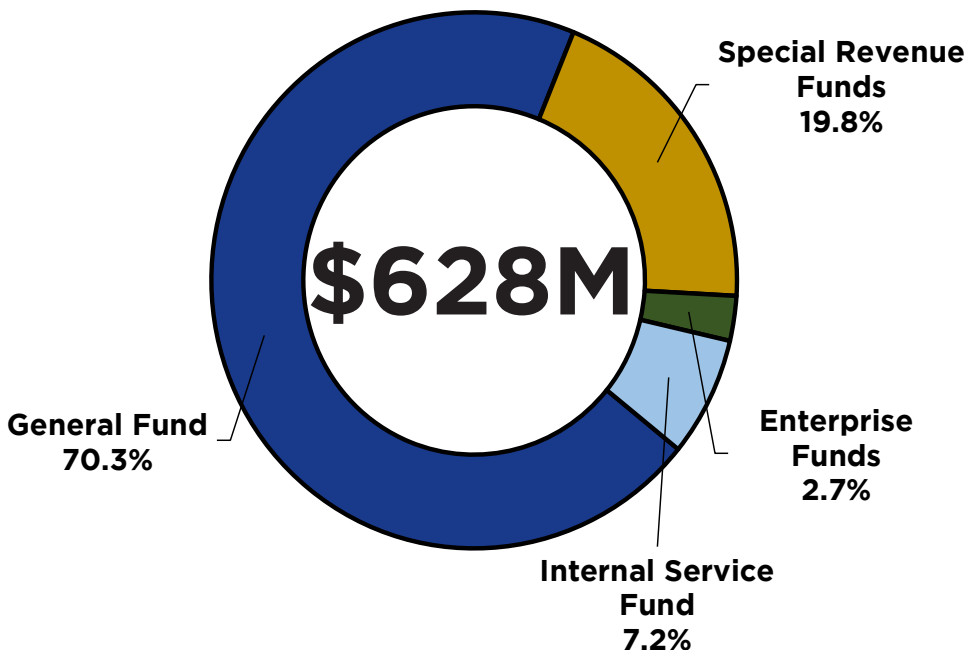
The recommended budget for the Internal Service Fund includes expenditures of \$45,222,516 which is for County commercial liability programs and the operations of its self-insurance, group health, dental, workers' compensation, unemployment, Local Government Employees Retirement System stabilization, and general liability programs.

General Fund
\$441,905,358

Special Revenue Funds
\$124,115,890

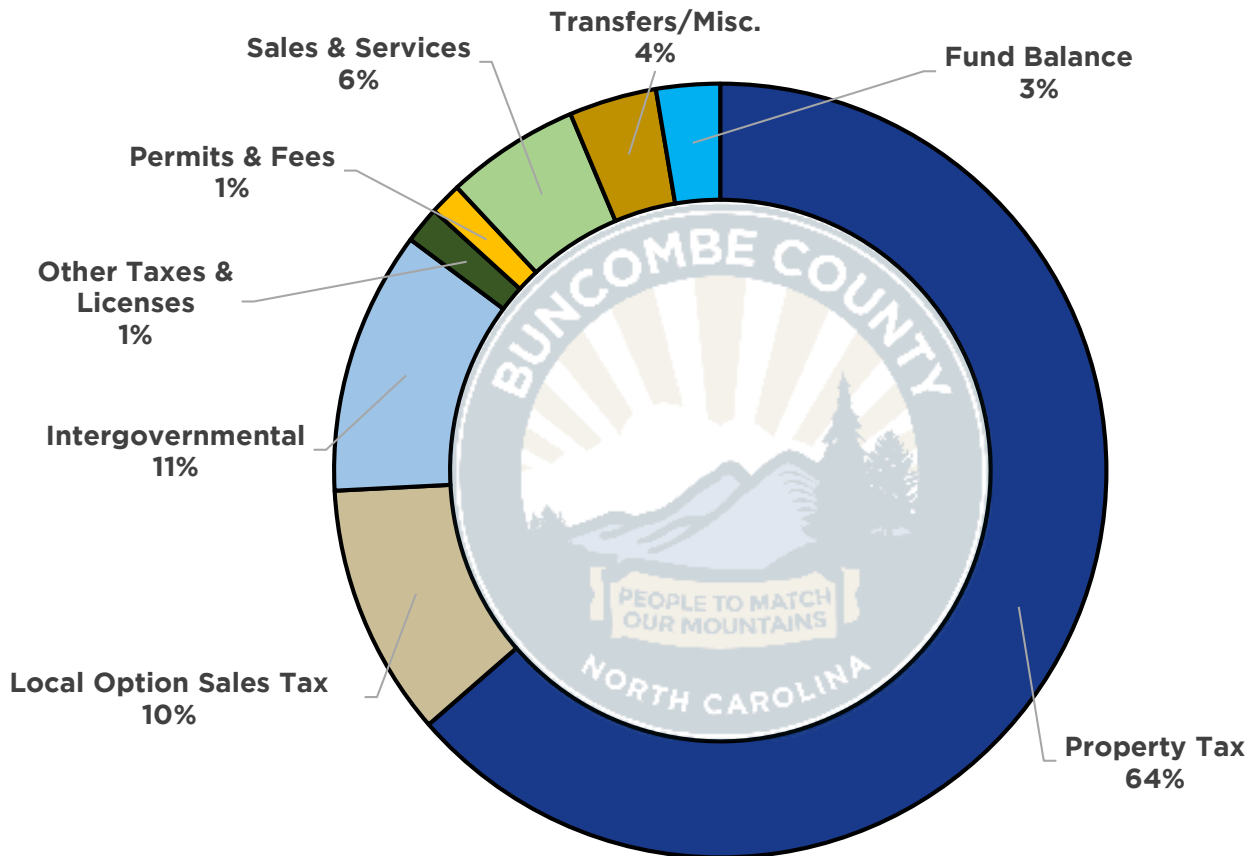
Enterprise Funds
\$16,984,921

Internal Service Fund
\$45,222,516



General Fund

Where Does the Funding Come From?



Primary Revenue Sources*	2021/22 Actuals	2022/23 Actuals	2023/24 Amended	2024/25 Budget	% Change from FY2024 Amended
Property Tax	\$ 235,895,731	\$ 244,033,754	\$ 255,523,889	\$ 281,115,477	10.02%
Sales Tax	\$ 42,321,899	\$ 44,650,927	\$ 48,946,195	\$ 46,629,466	-4.73%
Intergovernmental	\$ 50,408,337	\$ 50,774,356	\$ 53,987,641	\$ 48,659,400	-9.87%
Other Taxes and Licenses	\$ 12,160,723	\$ 10,226,631	\$ 11,331,000	\$ 6,799,610	-39.99%
Permits & Fees	\$ 5,498,064	\$ 5,573,697	\$ 5,380,868	\$ 5,927,500	10.16%
Sales & Services	\$ 23,145,965	\$ 23,086,757	\$ 22,447,698	\$ 24,758,608	10.29%
Total	\$ 369,430,720	\$ 378,346,122	\$ 397,617,291	\$ 413,890,061	4.09%

*For all revenues, see page 40.

Major Revenue Source: Property Taxes

The County's largest revenue source is Property Tax, accounting for 64% of the General Fund. By law, the budget for property tax revenues is limited by the prior year's rate. The FY2025 budget estimate for Property Tax is based on a 99.75% collection rate. Property Tax is budgeted at \$280,135,477, which does not include \$350,000 budgeted for prior year property tax collection and \$630,000 budgeted for property tax late payment interest.

The breakdown of the projected tax basis is on the next page.

Fiscal Year: 2025

Tax Year: 2024

(Estimated Taxable Value as of 4/10/24)

FY2025 Recommended Tax Rate

Real Property \$46,228,158,744

Personal Property \$3,084,125,437

Public Service Companies \$1,000,265,867

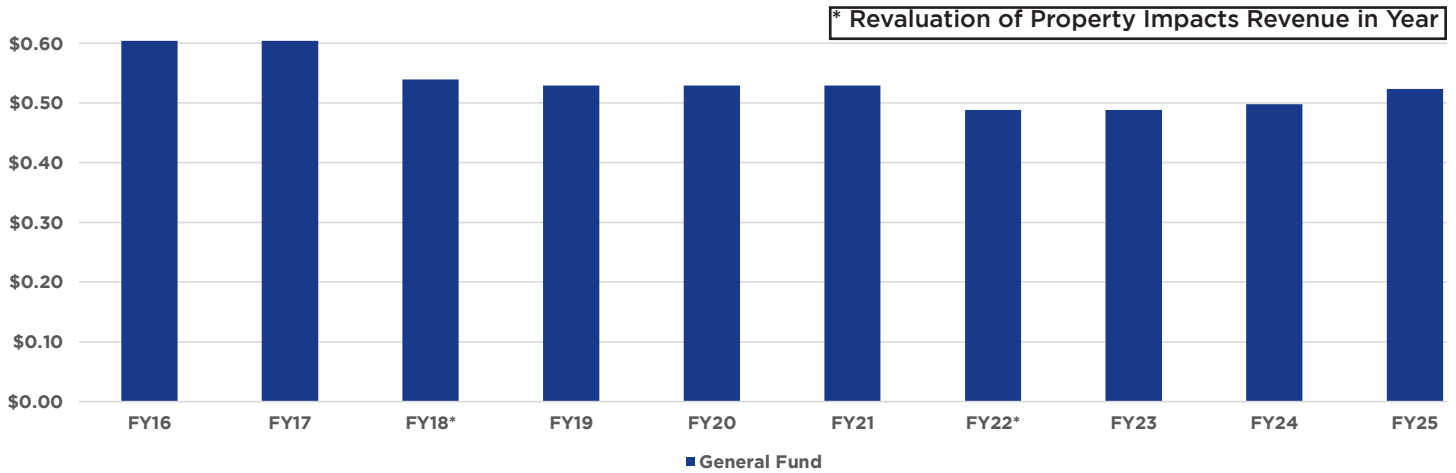
Registered Motor Vehicles \$3,333,595,306

Total Basis \$53,646,145,354

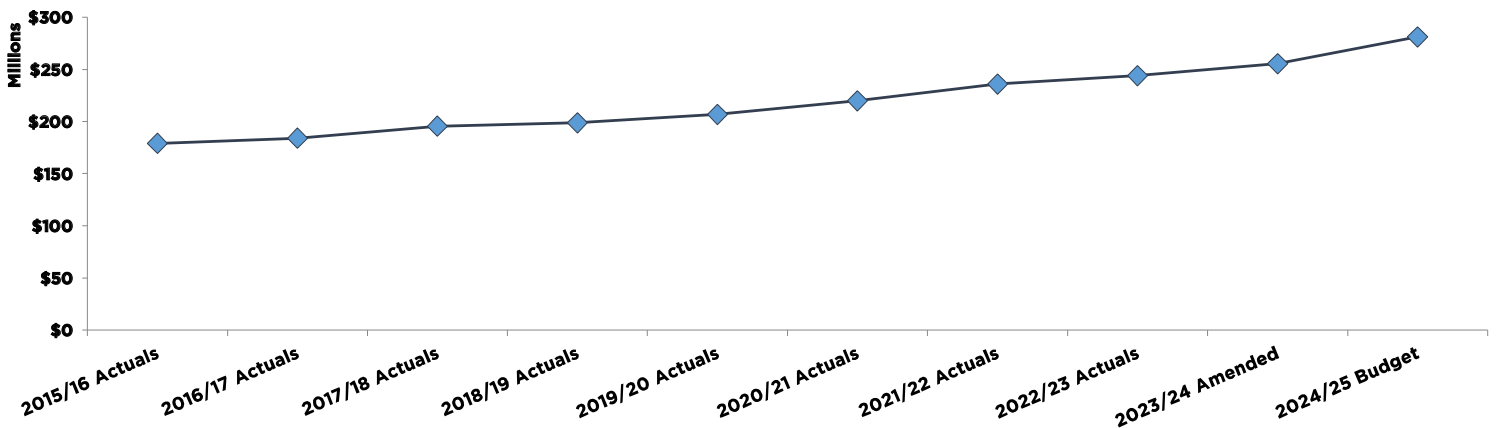
52.35¢
per \$100 of property value

Collection Rate 99.75%

Tax Rate
FY16 - FY25



Property Tax Revenue
FY16 - FY25



Major Revenue Source: Sales Tax

The FY2025 Sales Tax Revenue estimate is \$46,629,466.

Sales tax can be a volatile revenue source and is further complicated by the reporting process. The North Carolina Department of Revenue provides our sales tax revenues on an extended delay because of the time difference between collection and remittance to the State by the business, and process and payment to the local government by the Department of Revenue.

For FY2025, the North Carolina Office of State Budget and Management is forecasting low single digit sales tax growth over projected totals for FY2024 due to expected slower growth in inflation and normalization of modestly slower economic growth relative to FY2023.

Buncombe County levies four local-option sales and use taxes:

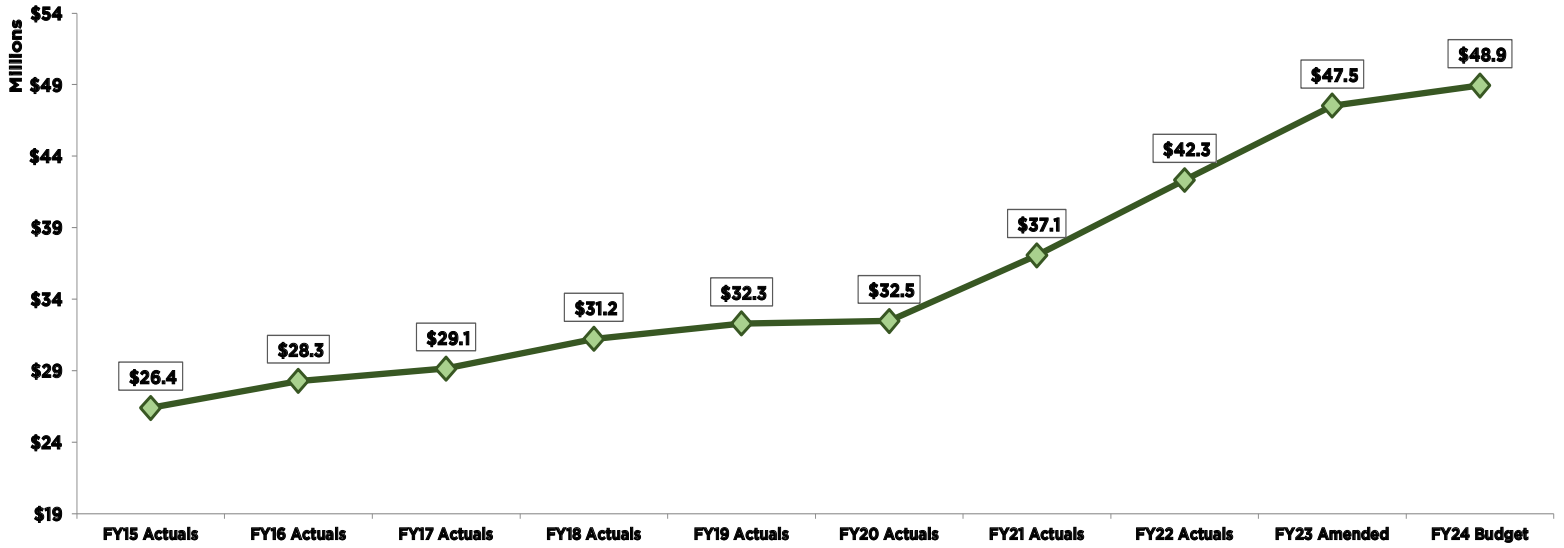
- The one percent tax authorized in 1971 (Article 39) . House Bill 507 originally designated one-half of the proceeds of Article 39 sales tax for the School Capital Commission Fund of Buncombe County. The sales tax proceeds designated for this Fund must be used to finance new public school construction or improvement and renovation projects in excess of \$100,000.
- Senate Bill 888 (S.L. 2016-19) ratified on June 21, 2016 rewrites Chapter 134 of the 1983 Session Law creating the Buncombe County School Capital Fund Commission. The bill reinstated the Commission, established membership and meeting requirements, and created the Public School Capital Needs Fund. Prior to SB 888, one half of Article 39 sales and use tax revenue was allocated to Buncombe County Schools and Asheville City Schools pro rata according to average daily membership in the two school systems. SB 888 removed this distribution method and allocated funding based on prioritization of needs.
- The one-half percent authorized in 1983 (Article 40). Thirty percent of the proceeds from this sales tax must be spent for school capital outlay or debt service on school bonds.
- The second one-half percent authorized in 1986 (Article 42). Sixty percent of the proceeds from this sales tax must be spent for school capital outlay or debt service on school bonds.
- The quarter cent authorized by referendum in 2011 (Article 46) . The proceeds of the quarter cent sales tax are designated for Asheville-Buncombe Technical Community College and are accounted for in the AB Tech Capital Projects Fund.

The remaining proceeds from the Article 39 (50%), Article 40 (70%), and Article 42 (40%) sales and use taxes are allocated among the municipalities, fire districts, and County on the ad valorem or tax levy basis. The ad valorem basis distributes sales tax revenues based on relative property tax levies of local government units.

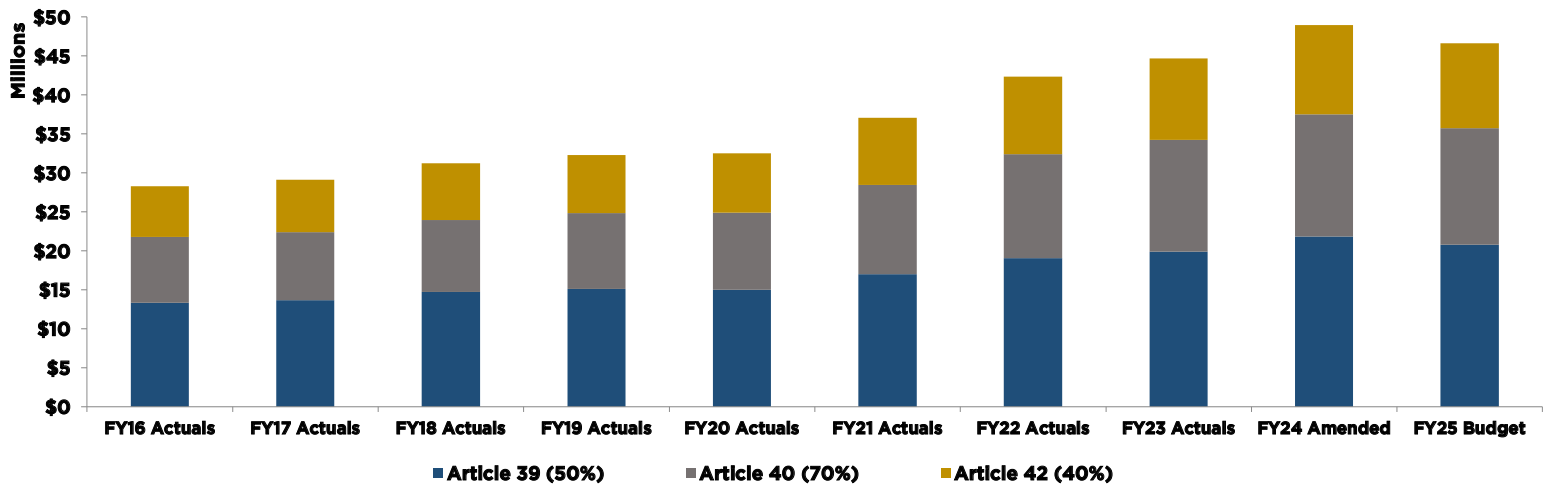
Since FY2017, the portions of Article 40 (30%) and Article 42 (60%) designated for school capital outlay are accounted for in a Public Schools ADM Capital Project Fund. This fund was created to account for all public school capital funding required to be distributed to

Buncombe County Schools and Asheville City Schools pro rata according to average daily membership (ADM) in the two school systems. Due to the shift in Article 40 (30%) and Article 42 (60%) sales tax revenue from the General Fund to the Public Schools ADM Capital Project Fund, prior year sales tax data presented in this annual budget report excludes these articles. Capital projects are budgeted using Capital Project Fund Ordinances.

**Total Sales Tax Revenue
FY16 - FY25**



**Sales Tax Revenue by Article
FY16 - FY25**



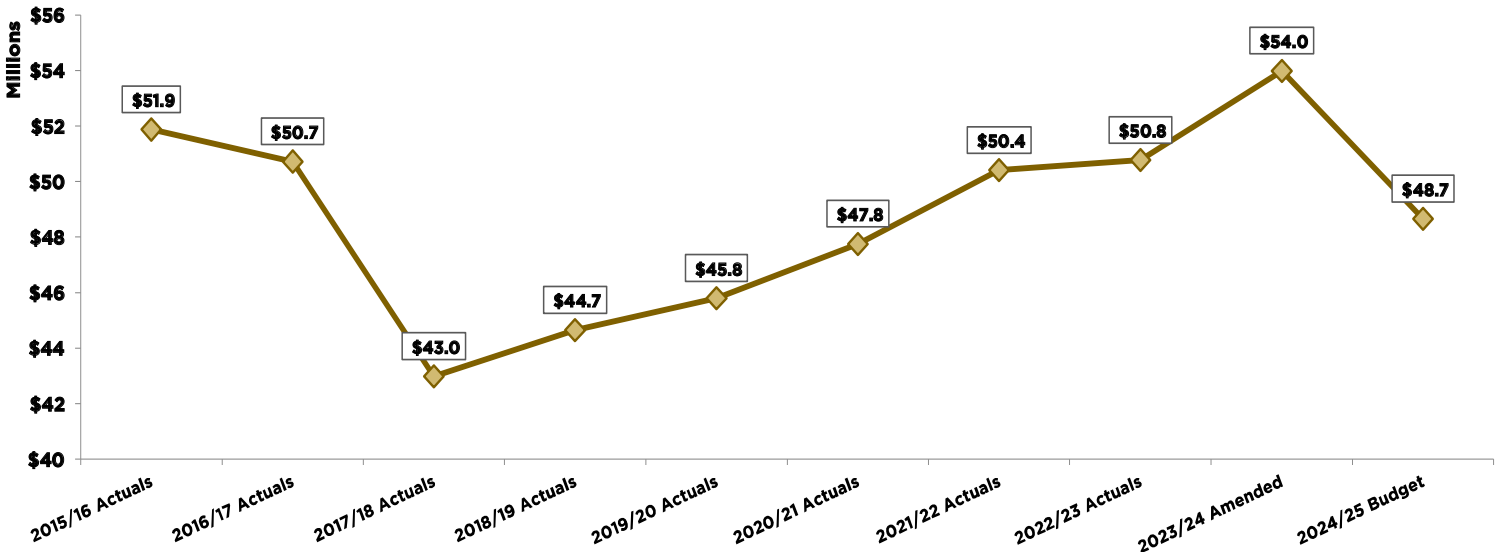
Article	County Share	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2025 Budget	% Change from FY2024 Amended
39	50%	\$19,077,066	\$19,898,874	\$21,813,146	\$20,769,642	-4.78%
40	70%	\$13,342,383	\$14,314,735	\$15,678,650	\$14,970,437	-4.52%
42	40%	\$9,902,956	\$10,437,041	\$11,454,399	\$10,889,387	-4.93%
44	0%	\$(506)	\$277	-	-	-
	Total	\$42,321,899	\$44,650,927	\$48,946,195	\$46,629,466	-4.73%
46	0%	\$18,660,924	\$19,685,163	\$15,758,925	\$15,690,001	-0.44%

Major Revenue Source: Intergovernmental

Intergovernmental revenues include payments from federal, state, and other local governmental units. Intergovernmental revenues are adopted at \$48,659,400 and account for 11% of General Fund revenues.

Most of this funding (\$38,071,469) is in federal and state allocations for the Social Service Department (DSS) and Direct Assistance division in FY2025. Public Health is also expected to receive \$3,690,524 in state and federal revenues. An additional \$3,166,018 is budgeted for revenue from local governments for services provided by Identification Bureau and 911 Operations.

Intergovernmental Revenue
FY16 - FY25



Other Revenue Sources

Other Taxes & Licenses

This revenue source, representing 1.5% of the recommended budget, includes \$3,952,500 for the real property transfer tax (excise tax) and \$1,350,000 for video programming taxes. The rental car tax is budgeted at \$1,098,810, heavy equipment rental tax at \$367,000, and privilege license tax at \$31,300 for FY2025.

Permits & Fees

The permits and fees revenues include building permits and inspection fees and Register of Deeds' fees such as marriage licenses and recording fees. The revenue generated for licenses and permits makes up 1.3%, or \$5,927,500, of the General Fund revenue. Building permits and inspections make up 76% of these total revenues.

Sales & Services

These revenues represent charges for County services that are provided by County Departments. Included in revenues for sales and services are Public Health revenues, EMS fees, and Jail revenues. For FY2025, recommended General Fund revenues for sales and services are estimated at \$24,758,608. Sales and Services represent 5.6% of the total General Fund recommended budget. Highlights include \$4.5M for Public Health, \$11.2M for Emergency Services, \$3.1M for Tax Collections, and \$1.8M for rental income.

Other Revenues

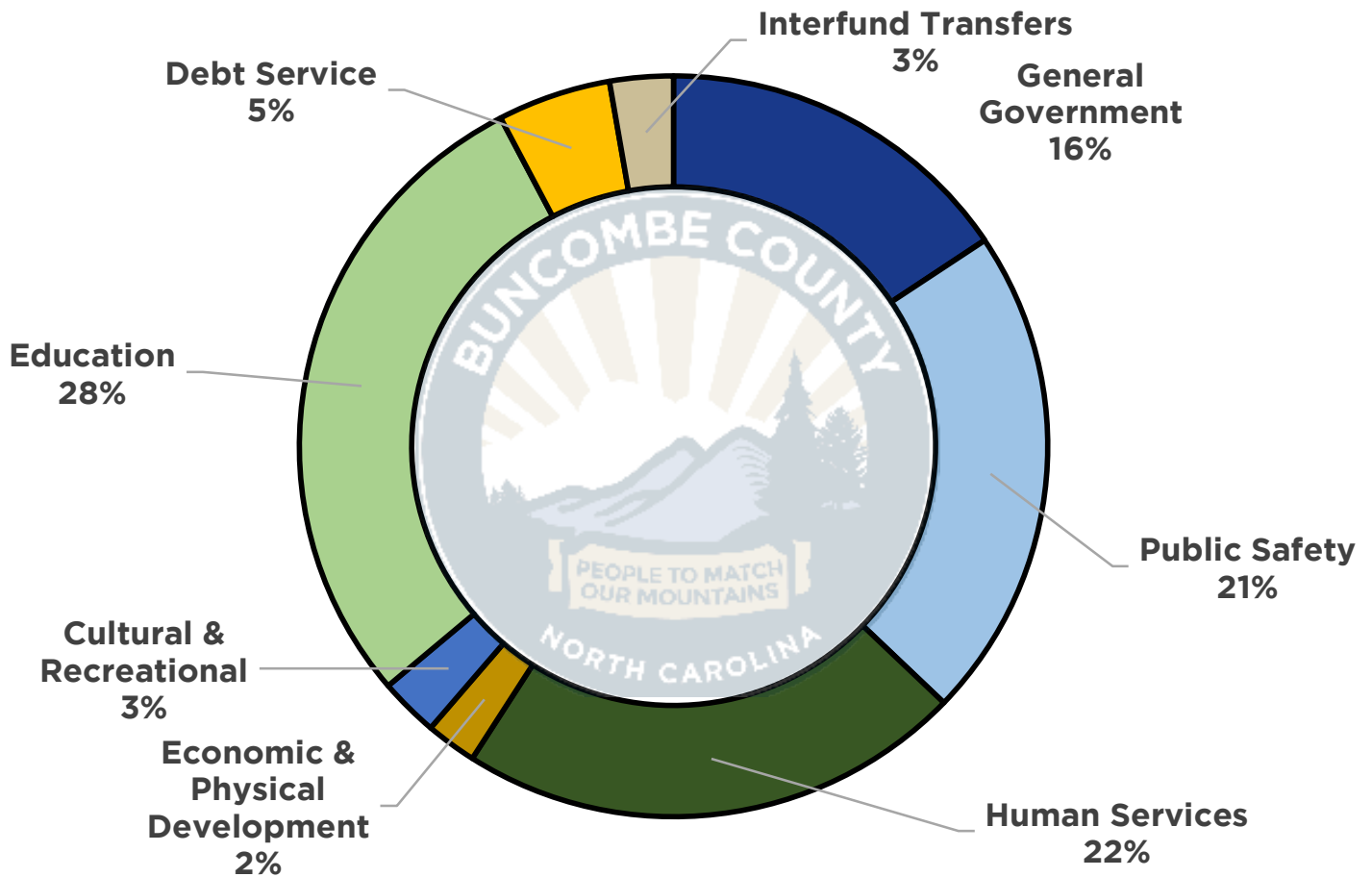
These revenues include investment earnings, indirect cost charges, proceeds of capitalized leases, donations, and sale of assets. Additionally, other revenues include transfers from other funds and bond proceeds. In total, other revenues are adopted at \$14,535,612.

Fund Balance

In the General Fund, \$11,786,420 of fund balance is appropriated in the FY2025 Recommended Budget. This accounts for 2.7% of General Fund appropriations. The projected fund balance assures the County will maintain its sound financial position. The Board of County Commissioners is committed to maintaining a high level of service to the residents of Buncombe County.

General Fund

Where Does the Funding Go?



Per statute, Buncombe County's recommended budget is presented by functional area. The FY2025 budget keeps the focus on core services: Public Safety, Human Services, and Education. These service areas account for just over 71% of the total FY2025 budget.

- **Public Safety - \$95,252,465**
Emergency Services, Sheriff's Office, and Detention Center are the largest components of the Public Safety function. Investments in the Public Safety function for FY2025 include the addition of 13 positions, and the absorption of services that were previously grant-funded.
- **Human Services - \$96,663,469**
This function consists primarily of the Social Services and Public Health divisions. While Social Services consists of mandated services to protect the most vulnerable members of the community, Public Health works to promote and protect community healthiness. For FY2025, nine new positions are included covering areas in Economic Services and Child and Family Social Work.

➤ Education - \$126,175,451

The FY2025 Recommended Budget includes \$98,933,333 for Buncombe County Schools and \$18,327,937 for Asheville City Schools. These dollars provide continued investments to support students in reaching their potential. The FY2025 Asheville-Buncombe Technical Community College budget is \$8,400,181. Early Childhood Education support totals \$3,974,691, which is budgeted as an Interfund Transfer from the General Fund to the Special Programs Fund.

Expenditures by Function FY22 - FY25



Special Revenue Funds

Register of Deeds Automation Fund

\$153,000

Special Revenue Funds rely on revenue sources that are legally restricted to specified purposes. The total \$124,115,890 represents 20% of the County's recommended budget.

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

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

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

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

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

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

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

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

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

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

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

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

Register of Deeds Trust Fund

\$320,000

Tax Reappraisal Reserve Fund

\$916,550

Occupancy Tax Fund

\$40,000,000

911 Fund

\$927,067

Special Taxing Districts Fund

\$68,348,257

Transportation Fund

\$6,634,098

PDF Woodfin Fund

\$794,058

Forfeiture Fund

\$208,000

School Fines & Forfeitures Fund

\$2,000,000

Representative Payee Fund

\$500,000

Opioid Settlement Fund

\$3,314,860

Enterprise Funds

Enterprise Funds

The total recommended budget for the Enterprise Funds is \$16,984,921. This is a 2.5% increase from the FY2024 amended budget. The three Enterprise Funds, Solid Waste, Inmate Commissary, and Real-Time Intelligence Center, are self-supporting through revenues and fees they collect.

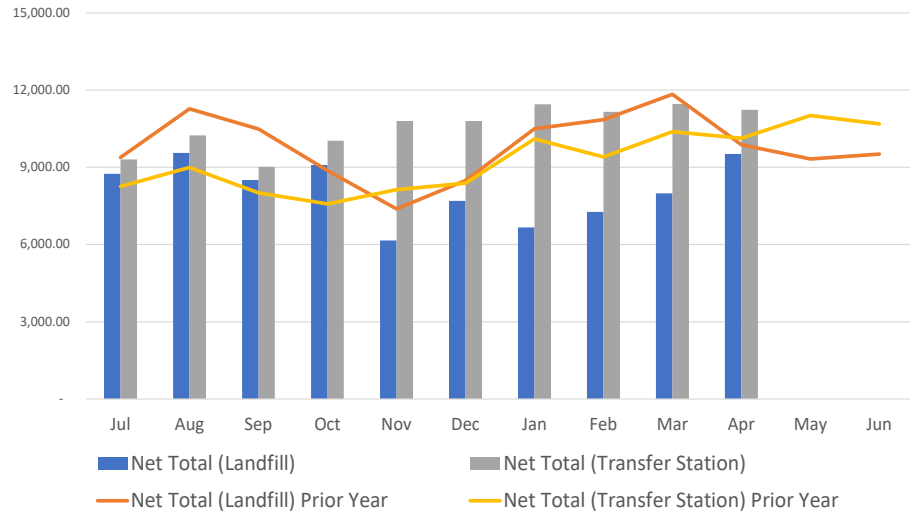
Solid Waste

The total recommended budget for Solid Waste is \$16,325,089, a 2.5% increase from the FY2024 amended budget.

Real-Time Intelligence Center

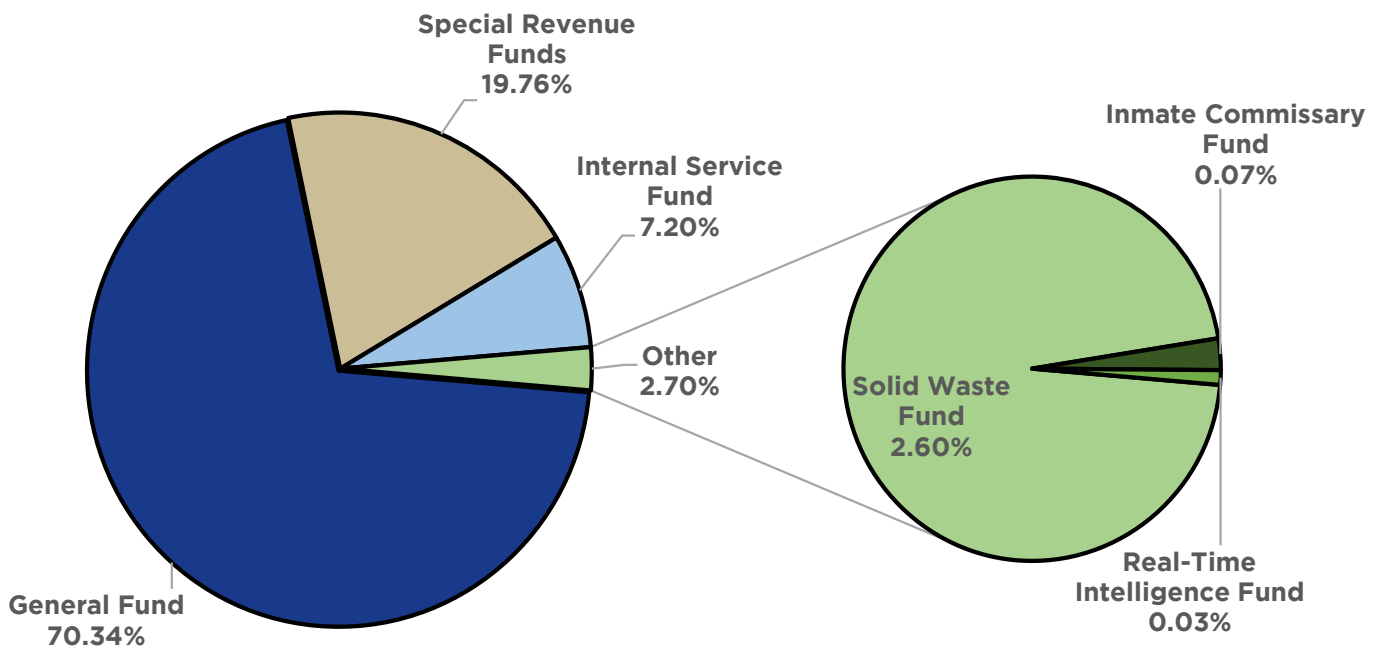
The total recommended budget for the Real-Time Intelligence Center Fund is \$210,000, a 24% increase from the FY2024 amended budget as the Center continues to be utilized.

Monthly Tonnage



Inmate Commissary

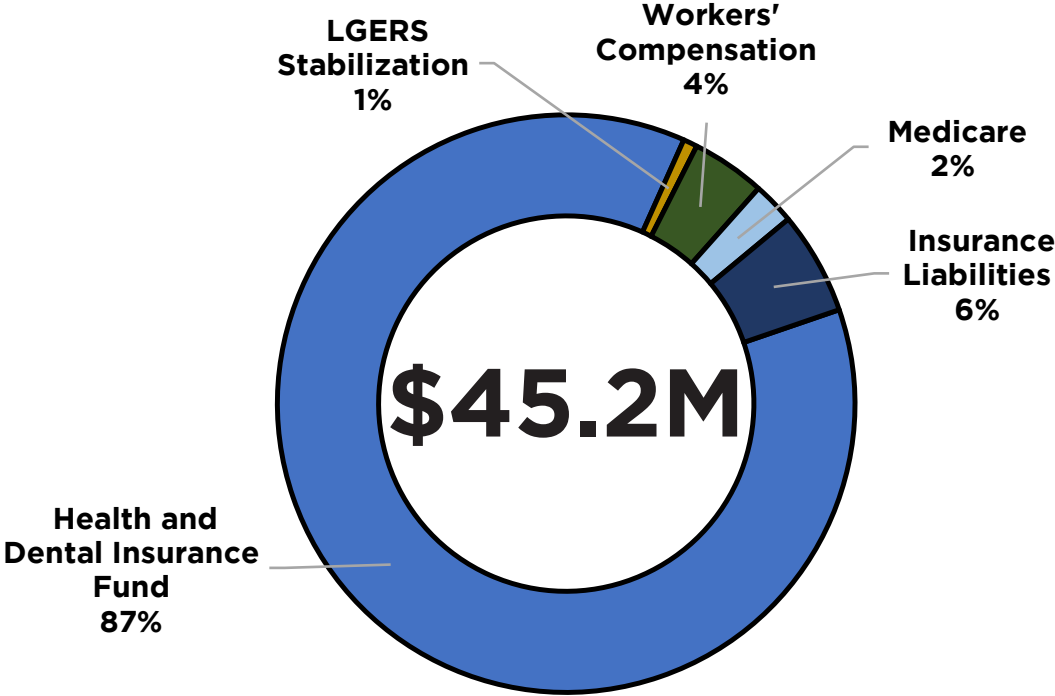
The total recommended budget for Inmate Commissary is \$449,832, which is a 7% decrease from the FY2024 amended budget. Revenues for this fund are generated through sales to the inmate population in the County's Detention Center.



Internal Service Fund

The Internal Service Fund is recommended at \$45,222,516 and was established to account for the County's group health (self insurance), group dental (purchased), workers' compensation, unemployment, State Local Government Employee Retirement (LGERS) contribution, and general liability programs.

Health & Dental Insurance	\$39,318,854
Insurance Liabilities	\$2,606,866
Medicare	\$1,064,417
Workers' Compensation	\$1,874,957
LGERS Stabilization	\$357,422



OPERATING BUDGET SUMMARY: ALL FUNDS

	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
Revenues:				
General Fund	379,344,398	399,971,808	436,964,975	441,905,358
Special Revenue Funds:				
Occupancy Tax Fund	36,924,055	36,448,237	40,000,000	40,000,000
Reappraisal Reserve Fund	237,000	787,858	739,388	916,550
Emergency Telephone System Fund	1,095,902	719,926	2,392,087	927,067
Register of Deeds Automation Fund	172,932	369,984	150,050	153,000
Register of Deeds Trust Fund	338,769	269,653	400,000	320,000
Special Taxing Districts Fund	56,892,234	59,623,227	67,274,346	68,348,257
Transportation Fund	4,419,547	4,788,985	6,847,368	6,634,098
Woodfin PDF Fund	10,827,272	751,309	788,428	794,058
Forfeitures Fund	250,696	261,147	120,000	208,000
School Fines and Forfeitures Fund	1,116,720	1,040,433	2,000,000	2,000,000
Representative Payee Fund	392,671	467,794	500,000	500,000
Opioid Settlement Fund	42	2,133,579	2,711,995	3,314,860
Enterprise Funds:				
Solid Waste Fund	11,641,069	12,018,388	15,920,499	16,325,089
Real-Time Intelligence Center Fund	-	123,646	169,000	210,000
Inmate Commissary Fund	465,186	298,518	483,587	449,832
Internal Service Fund	40,819,787	41,476,189	48,323,316	45,222,516
Total	544,938,280	561,550,683	625,785,039	628,228,685
Expenditures:				
General Fund	371,581,628	397,366,170	436,964,975	441,905,358
Special Revenue Funds:				
Occupancy Tax Fund	36,924,055	36,448,237	40,000,000	40,000,000
Reappraisal Reserve Fund	352,378	743,697	739,388	916,550
Emergency Telephone System Fund	311,645	516,452	2,392,087	927,067
Register of Deeds Automation Fund	91,969	304,518	150,050	153,000
Register of Deeds Trust Fund	338,769	269,653	400,000	320,000
Special Taxing Districts Fund	56,892,234	59,623,227	67,274,346	68,348,257
Transportation Fund	4,016,369	3,914,749	6,847,368	6,634,098
Woodfin PDF Fund	10,823,552	742,834	788,428	794,058
Forfeitures Fund	131,720	136,935	120,000	208,000
School Fines and Forfeitures Fund	1,116,720	1,040,433	2,000,000	2,000,000
Representative Payee Fund	414,596	439,611	500,000	500,000
Opioid Settlement Fund	-	352,612	2,711,995	3,314,860
Enterprise Funds:				
Solid Waste Fund	11,503,570	13,561,948	15,920,499	16,325,089
Real-Time Intelligence Center Fund	-	112,598	169,000	210,000
Inmate Commissary Fund	351,844	328,539	483,587	449,832
Internal Service Fund	39,905,026	39,700,328	48,323,316	45,222,516
Total	534,756,076	555,602,542	625,785,039	628,228,685

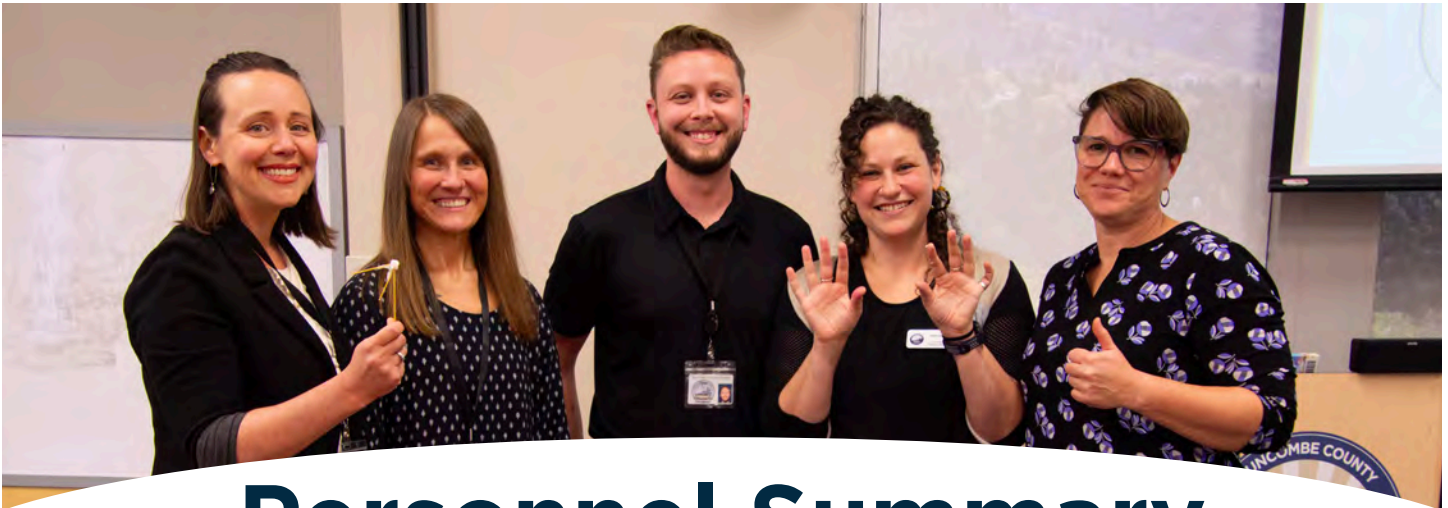
RECOMMENDED BUDGET SUMMARY ALL FUNDS - REVENUES

Summary of County Funds	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
General Fund				
Property Tax	235,895,731	244,033,754	255,523,889	281,115,477
Local Option Sales Tax	42,321,899	44,650,927	48,946,195	46,629,466
Intergovernmental	50,408,337	50,774,356	53,987,641	48,659,400
Other Taxes & Licenses	12,160,723	10,226,631	11,331,000	6,799,610
Permits & Fees	5,498,064	5,573,697	5,380,868	5,927,500
Sales & Services	23,145,965	23,086,757	22,447,698	24,758,608
Interfund Transfers	5,025,345	8,435,519	9,617,180	5,030,318
Bond Proceeds	1,153,000	-	2,673,251	3,955,294
Miscellaneous	3,869,268	6,337,326	1,549,133	1,743,265
Investment Earnings	(133,935)	6,852,840	950,000	5,500,000
Forfeitures	-	-	-	-
Appropriated Fund Balance	-	-	24,558,120	11,786,420
Total	379,344,398	399,971,808	436,964,975	441,905,358
Special Revenue Funds				
Property Tax	42,283,432	43,536,550	48,885,316	50,273,718
Local Option Sales Tax	15,034,829	16,534,510	19,177,458	18,868,597
Intergovernmental	4,242,259	4,384,654	5,626,120	5,613,945
Other Taxes & Licenses	36,924,055	36,448,237	40,000,000	40,000,000
Permits & Fees	512,290	410,087	550,000	470,000
Sales & Services	-	-	-	-
Interfund Transfers	2,222,964	2,147,507	2,294,141	1,567,103
Bond Proceeds	10,050,000	-	-	-
Miscellaneous	1,150,720	3,842,414	4,769,864	4,146,012
Investment Earnings	(4,074)	114,128	50	3,000
Forfeitures	251,366	244,046	120,000	208,000
Appropriated Fund Balance	-	-	2,500,713	2,965,515
Total	112,667,840	107,662,134	123,923,662	124,115,890
Enterprise Funds				
Property Tax	-	-	-	-
Local Option Sales Tax	-	-	-	-
Intergovernmental	-	20,624	-	-
Other Taxes & Licenses	747,118	811,218	745,000	730,000
Permits & Fees	13,771	4,200	13,700	13,700
Sales & Services	11,194,815	10,967,514	11,906,583	11,695,632
Interfund Transfers	-	-	-	-
Bond Proceeds	-	-	-	-
Miscellaneous	188,829	137,345	139,345	138,500
Investment Earnings	38279	499,652	6,000	-
Forfeitures	-	-	-	-
Appropriated Fund Balance	-	-	3,762,458	4,407,089
Total	12,106,254	12,440,552	16,573,086	16,984,921
Internal Service Fund				
Property Tax	-	-	-	-
Local Option Sales Tax	-	-	-	-
Intergovernmental	-	-	-	-
Other Taxes & Licenses	-	-	-	-
Permits & Fees	-	-	-	-
Sales & Services	40,819,787	41,476,189	43,336,768	41,114,207
Interfund Transfers	-	-	-	-
Bond Proceeds	-	-	-	-
Investment Earnings	-	-	-	-
Forfeitures	-	-	-	-
Appropriated Fund Balance	-	-	4,986,548	4,108,309
Total	40,819,787	41,476,189	48,323,316	45,222,516
Grand Total	544,938,280	561,550,683	625,785,039	628,228,685

RECOMMENDED BUDGET SUMMARY ALL FUNDS - EXPENDITURES

Service Area Department	FY2022 Actuals	FY2023 Actuals	FY2024 Amended	FY2025 Budget
General Government				
Budget	818,906	691,685	778,057	825,267
Community Engagement	577,951	655,505	684,029	722,186
PR & Communications	832,924	1,181,527	1,832,890	1,914,095
County Manager	1,355,651	1,228,068	1,519,224	1,712,511
Diversity, Equity, and Inclusion (DEI)	-	264,416	460,964	532,964
Elections	2,413,614	2,410,812	3,776,399	3,100,663
Finance	2,433,745	2,787,786	3,033,508	3,059,309
Fleet Services	2,393,573	3,127,482	6,491,137	5,096,045
General Services	10,182,706	10,443,129	11,692,676	11,666,238
Parking Services	550,685	735,157	668,862	839,907
Governing Body	910,463	1,025,321	1,104,189	1,024,160
Human Resources	1,932,476	2,235,534	3,010,727	2,918,153
Information Technology	14,621,195	20,748,534	19,109,759	21,127,284
Intergovernmental Relations	-	-	-	-
Internal Audit	209,016	396,408	429,625	467,541
Legal and Risk	1,269,848	1,113,603	1,448,662	1,356,926
Register of Deeds	6,290,552	5,521,214	6,148,398	2,053,022
Strategic Partnership Grants (Includes Arts & Culture)	1,689,645	2,025,487	2,170,384	2,210,982
Strategy and Innovation	1,367,980	1,378,307	1,501,940	1,527,168
Sustainability	402,785	686,759	641,902	644,342
Tax Assessment	3,299,212	3,748,335	4,846,931	4,865,201
Tax Collections	2,037,568	2,081,385	2,268,551	2,360,290
Nondepartmental	357,646	371,875	(1,216,000)	(1,031,776)
Reappraisal Reserve Fund	352,378	743,697	739,388	916,550
Register of Deeds Automation Fund	91,969	304,518	150,050	153,000
Register of Deeds Trust Fund	338,769	269,653	400,000	320,000
Internal Service Fund	39,905,026	39,700,328	48,323,316	45,222,516
Public Safety				
Emergency Services	14,868,637	19,481,763	21,620,323	26,938,034
Public Safety Training Center	675,247	631,956	1,769,619	1,050,639
911 Operations	4,231,780	6,269,380	7,441,366	8,982,431
Identification Bureau	1,939,002	2,026,058	2,251,201	2,118,892
Family Justice Center	461,432	482,778	951,785	1,145,931
Juvenile Crime Prevention Council	625,723	620,188	-	-
Justice Resource Support	1,925,331	2,576,108	3,053,876	2,995,250
Pre-trial Release	1,051,649	1,387,983	1,568,035	1,558,602
Public Safety Interoperability Partnership	1,266,672	1,336,627	1,716,011	1,544,910
Detention Center	18,417,292	21,541,854	24,140,882	23,909,190
Sheriff's Office	22,729,895	22,986,330	26,739,212	27,480,538
Nondepartmental	699,440	719,204	(605,164)	(2,261,952)
Special Taxing Districts Fund (Fire)	41,116,497	43,765,991	50,024,346	51,098,257
Emergency Telephone System Fund	311,645	516,452	2,392,087	927,067
BCAT & Sheriff Forfeitures Fund	131,720	136,935	120,000	208,000
Inmate Commissary Fund	351,844	328,539	483,587	449,832
Human Services				
Animal Services	1,483,207	1,520,251	1,988,115	1,996,878
Behavioral Health	839,579	600,000	600,000	600,000
Direct Assistance	10,038,457	7,547,456	9,677,732	9,321,418
Division of Social Services	51,577,468	54,555,798	59,797,356	61,555,263
Public Health	23,296,993	24,147,740	25,884,970	25,115,315
Veterans Service	403,814	404,930	423,099	449,499
Nondepartmental	749,846	721,040	(2,042,204)	(2,374,904)
Transportation Fund	4,016,369	3,914,749	6,847,368	6,634,098
Representative Payee Fund	414,596	439,611	500,000	500,000
Opioid Settlement Fund	-	352,612	2,711,995	3,314,860

Economic & Physical Development				
Economic Development	1,776,783	749,088	2,383,078	745,000
Permits & Inspections	2,519,378	2,671,393	2,991,660	3,342,132
Planning	2,068,721	2,605,442	3,756,284	4,091,605
Agriculture and Land Resources	665,323	789,100	1,092,592	1,016,418
Cooperative Extension	431,765	451,277	529,031	568,220
Nondepartmental	61,658	60,020	(261,824)	(50,000)
Occupancy Tax Fund	36,924,055	36,448,237	40,000,000	40,000,000
Woodfin PDF Fund	10,823,552	742,834	788,428	794,058
Solid Waste Fund	11,503,570	13,561,948	15,920,499	16,325,089
Cultural & Recreational				
Library	6,127,377	6,891,591	8,725,617	9,251,968
Recreation Services	1,608,384	2,098,107	2,512,650	2,392,456
Nondepartmental	72,446	71,537	324,550	(337,895)
Education				
AB Tech	7,275,600	7,728,142	8,114,549	8,400,181
Asheville City Schools	14,153,775	15,254,804	17,704,730	18,327,937
Buncombe County Schools	73,161,308	81,909,553	95,569,294	98,933,333
Education Support	487,933	514,000	815,543	514,000
Pre-K	3,615,202	3,632,207	-	-
Nondepartmental	-	-	-	-
Special Taxing Districts (School Suppl.)	15,775,737	15,857,236	17,250,000	17,250,000
School Fines and Forfeitures Fund	1,116,720	1,040,433	2,000,000	2,000,000
General Fund Interfund Transfers	23,278,555	16,093,543	14,240,616	12,144,617
General Fund Debt Service	21,047,814	21,543,084	19,905,677	21,656,974
Total	534,756,076	555,602,432	625,785,039	628,228,685



Personnel Summary

General Fund Summary - Positions by Service Area

Service Area	Prior Year	Current Year	Budget Year	Percent Change
General Government	286	294	300	2%
Public Safety	703	732	745	2%
Human Services	572	588	599	2%
Economic & Physical Development	58	62	64	3%
Culture & Recreation	105	116	111	-4%
Total General Fund	1,724	1,792	1,819	2%

Summary of Budgeted Positions by Fund

Fund	Prior Year	Current Year	Budget Year	Percent Change
General Fund	1,724	1,792	1,819	2%
Enterprise Funds	42	42	45	7%
Internal Service Fund	4	5	5	0%
Grant Projects Funds	39	58	48	-17%
Total All Funds	1,809	1,897	1,917	1.1%

*Current Year count refers to beginning FY2024 count.

➤ General Fund

For FY2025, 30 new positions will be added. Four (4) positions were added mid-year. Seven (7) were closed mid-year.

➤ Enterprise Fund

For FY2025, three (3) new positions will be added to the Solid Waste Fund.

➤ Grant Projects Funds

For FY2025, nine (9) grant positions were closed mid-year, with two (2) moving to the Opioid Fund. One (1) new position was added mid-year.



Capital Improvement Program

Rendering by ADW Architects

A capital project is defined as construction, renovation or demolition project, or acquisition of land or other assets, valued in excess of \$100,000, and with a useful life of at least five years. This includes significant capital maintenance projects and information technology projects. Improvements to or expansions of existing assets must increase appraised value or add to life expectancy to qualify as a capital project.

The Buncombe County Capital Improvement Plan (CIP) is a long-range plan for analysis and approval of proposed capital improvement projects, which includes estimated project costs and funding sources that the County expects to carry out over a seven-year period. Projects will be consistent with County priorities and address needs for maintenance and expansion of infrastructure and capital assets.

The CIP is developed annually in conjunction with the budget process to better incorporate long-range planning.

Referring to Government Finance Officers Association (GFOA) best practice, specific criteria was used for the Capital Review Team to assess the quality of submissions and their candidacy for inclusion in the CIP. Thirty-three project requests were presented by County departments and after use of criteria and applying budget constraints, fifteen projects were recommended by the Team. Ten of these projects will be debt-financed, three of these projects will be funded via pay-go dollars, most of which will be offset with savings realized from closing existing capital projects, and two will be funded by other funding sources such as ARPA dollars or Affordable Housing GO Bond funds. The Solid Waste Enterprise Fund will fund three capital projects, two via pay-go and one via debt-financing.

Buncombe County FY25-31 Capital Improvement Plan

Department/Project	FY25 Recommended	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	Future Planned	Funding Source
911									
FY26 164 Erwin Hills Rd. Renovation & Repair		\$17,344,991							TBD
Economic Development									
FY25 Ferry Road - Transportation	\$4,900,000	\$5,100,000							TBD/ARPA
FY26 Ferry Road - Recreation		\$6,000,000							TBD
Elections									
Voting System Replacement		\$781,350							TBD
Emergency Services									
FY25 EMS Local Base - Design	\$750,000	\$11,099,000							Debt
FY25 EMS Regional Base - Land & Design	\$1,760,000	\$16,525,253							Debt
FY25 Shelter Resiliency Generator Project	\$2,301,000	\$767,194	\$839,435	\$913,799					Debt
FY27 EMS Regional Base 3 & 4 - Land			\$1,990,000						Debt
FY28 EMS EOC/Administration Center				\$37,623,670					Debt
FY28 EMS Regional Base 3				\$17,333,708					Debt
FY29 EMS Regional Base 4					\$18,638,611				Debt
General Services									
Comprehensive Facility Assessment Renovation & Repair	\$251,683	\$2,835,439	\$1,290,198	\$14,733,100		\$3,180,588	\$6,286,202	\$43,043,163	Pay-Go
FY25 New Parks and Recreation Facility - Design	\$217,084	\$2,018,973							Debt
FY25 205 College St. Renovation & Repair	\$1,231,217								Debt
FY25 Countywide Roofing and Parking Deck Repair	\$2,476,365								Debt
Community Center Assessment Repair		\$632,078	\$111,500	\$575,368				\$7,000,000	TBD
Library Facility Assessment Renovation & Repair		\$1,306,963	\$836,598	\$760,545	\$21,098,560	\$6,564,727	\$1,534,704	\$55,204,269	TBD
FY26 New Storage Facility - Construction		\$43,290,000							Debt
FY30 49 Mt. Carmel Rd. New Facility						\$13,597,929			Debt
FY30 Interchange Building Renovation & Repair						\$52,023,241			Debt
West Asheville County Multi-Functional Building								\$49,095,309	Debt
Governing Body									
I-26 Infrastructure Project - Multimodal Design Elements								\$1,000,000	TBD
Health and Human Services									
FY26 40 Coxe ADA Main Floor Bathroom Upgrade		\$188,711							Pay-Go
FY26 40 Coxe Main Lobby Security Enhancements		\$435,919							Pay-Go
FY27 40 Coxe Veteran Services Renovation			\$332,310						Pay-Go
FY28 40 Coxe DSS Legal Offices				\$239,263					Pay-Go
Information Technology									
FY25 PSIP Core Systems Replacement	\$10,000,000								Debt

Buncombe County FY25-31 Capital Improvement Plan

Department/Project	FY25 Recommended	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	Future Planned	Funding Source
Planning									
FY25 50-52 Coxe Ave. Affordable Housing Loan	\$7,828,000								TBD/GO Bond
FY27 26-46 Valley St. Affordable Housing Loan			\$8,056,000						TBD/GO Bond
180 Erwin Hills Rd. Affordable Housing Loan								\$7,416,000	TBD/GO Bond
Recreation Services									
FY25 Enka Recreation Destination - Phase II	\$450,000	\$1,097,173	\$1,097,173	\$1,097,173					Pay-Go
FY26 Lake Julian Bathroom Replacement - Fisherman's Trail		\$693,796							TBD
FY26 North Buncombe Concession/Restroom Replacement		\$693,796							TBD
FY26 Glen Bridge River Park Boat Launch Replacement		\$136,365							TBD
FY26 Lake Julian Boat Ramp Replacement & Fishing Dock		\$307,643							TBD
FY26 Owen Park Renovation		\$5,500,000							TBD
Parks and Recreation Master Plan Projects Placeholder		\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000				TBD
FY27 Big Ivy Playground			\$632,954						TBD
FY27 Lake Julian Boathouse Replacement w/ Restrooms			\$748,745						TBD
FY27 Hominy Creek Riverpark Boat Launch Replacement			\$136,365						TBD
FY27 Lake Julian Restroom and Storage Facility			\$748,745						TBD
FY28 Lake Julian Shelter Replacement - Marina Shelter				\$133,650					TBD
FY28 North Buncombe Ballfields Renovation				\$2,883,672					TBD
FY28 Deaverview Mountain Design				\$1,200,000					TBD
FY28 Karpen Fields - Drainage and Walking Trail				\$127,534					TBD
FY28 Lake Julian Shelter 1 Replacement				\$133,650					TBD
FY29 Owen Park Shelter Replacement					\$760,800				TBD
FY29 Hominy Valley Ballfields Renovation					\$3,121,872				TBD
FY29 Lake Julian Shelter 2 Replacement					\$356,400				TBD
FY29 Enka Recreation Destination - Phase III Placeholder					\$2,411,775				TBD
Sheriff's Office									
FY25 Detention Center Dryer Installation	\$300,000								Pay-Go
Detention Center Facility Assessment Renovation & Repair	\$1,852,576	\$224,340	\$302,342	\$3,700,491	\$576,615	\$826,678	\$129,170	\$6,930,199	Debt
Detention Center Interior Painting								\$489,650	TBD
BCSO 4th Floor Flooring								\$440,000	TBD
Sustainability									
FY25 Electric Vehicle Charging Infrastructure	\$425,930	\$423,000							Debt
Solar on Schools and Public Buildings	\$4,125,000								Debt
FY26 Energy Storage Systems for County Facilities		\$209,000							TBD
Solar Panel Installation Placeholder		\$400,000	\$400,000	\$400,000					TBD
TOTAL	\$38,868,856	\$119,010,984	\$18,522,365	\$82,855,623	\$47,964,633	\$76,193,163	\$7,950,076	\$170,618,590	
Subtotal - Pay-Go	\$1,001,683	\$1,721,803	\$1,429,483	\$1,336,436	\$0	\$0	\$0	\$0	
Subtotal - Debt	\$25,139,172	\$74,123,420	\$2,829,435	\$55,871,177	\$18,638,611	\$65,621,170	\$0	\$49,095,309	
Subtotal - Other/TBD	\$12,728,000	\$43,165,761	\$14,263,447	\$25,648,010	\$29,326,022	\$10,571,993	\$7,950,076	\$121,523,281	

Note: Funding sources for ongoing projects such as the Comprehensive Facility Assessment Renovation & Repair project may be categorized as Other/TBD in years beyond FY25 given changes in programmed tasks year to year, which may impact eligibility for various funding sources.

Solid Waste Enterprise Fund FY25-31 Capital Improvement Plan

Project Name	Category	FY25	FY26	FY27	FY28	FY29	FY30	FY31	Future FY	Funding Source
Landfill Engineering Cell 7 MSW/C&D Landfill Expansion	Construction	\$2,817,357	\$2,817,814	\$2,817,103	\$2,817,194					Debt
FY25 Transfer Station Convenience Site Expansion	Planning/Engineering/Design	\$150,000	\$300,000							Pay-Go
FY25 Transfer Station Truck	Equipment	\$190,000								Pay-Go
FY25 C&D Phase 8 Design and Permitting	Planning/Engineering/Design	\$250,000								Debt
Landfill Gas to Energy Engine Longblock Rebuild	Equipment		\$120,000	\$116,000	\$112,000	\$108,000	\$104,000			Debt
Tipping Floor Repairs	Equipment		\$125,000							Pay-Go
Outbound Scale Replacement	Equipment		\$104,000							Pay-Go
2020 Mack GR64FR	Equipment		\$180,000							Pay-Go
New Walking Floor Trailers (2 @ \$100K) - Replacement Process	Equipment			\$200,000	\$200,000					Pay-Go
Paving Overlay	Planning/Engineering/Design				\$250,000					Pay-Go
2021 Freightliner 122SD	Equipment				\$180,000					Pay-Go
Landfill Gas Collection System Expansion/Improvement	Construction		\$1,200,000							TBD
D6N Tractor-Grading/Expansion	Equipment						\$350,000			Pay-Go
CAT 336F - Excavator	Equipment							\$377,604		Pay-Go
2017 Caterpillar 320FL Trackhoe	Equipment							\$293,873		Pay-Go
Landfill Phase 8 C&D/MSW	Construction					\$3,100,000	\$3,000,000	\$2,900,000	\$8,100,000	Debt
Solid Waste Capital Projects TOTAL		\$3,407,357	\$4,846,814	\$3,133,103	\$3,559,194	\$3,208,000	\$3,454,000	\$3,571,477	\$8,100,000	
Subtotal - Pay-Go		\$340,000	\$709,000	\$200,000	\$630,000	\$0	\$350,000	\$671,477	\$0	
Subtotal - Debt		\$3,067,357	\$2,937,814	\$2,933,103	\$2,929,194	\$3,208,000	\$3,104,000	\$2,900,000	\$8,100,000	
Subtotal - Other/TBD		\$0	\$1,200,000	\$0	\$0	\$0	\$0	\$0	\$0	

Appendix A

FY2025 Grant Authorizations

Early Childhood Education & Development Fund

Isaac Coleman Economic Community Investments Grants

Tipping Point Grants

Strategic Partnership Grants

Home and Community Care Block Grants

Community Recreation Grants

Affordable Housing Services Program

Juvenile Crime Prevention Council Funding

Buncombe County Early Childhood Education and Development Fund
FY2025 Grant Recommendations

Organization Name	Project Name	FY2024 Award	FY2025 Funding Request	FY2025 Proposed Funding
AB Technical Community College	Early Childhood Collegiate Support Program	\$ 120,042	\$ 133,212	\$ 120,042
Buncombe County Schools	BCS Learning Labs: support for stability and growth of ECE Workforce	\$ 261,300	\$ 378,914	\$ 261,300
Buncombe Partnership for Children	Early Childhood Workforce Development Program	\$ 194,381	\$ 195,489	\$ 194,381
Buncombe Partnership for Children	Sustaining Success in Building NC PreK Capacity	\$ -	\$ 922,014	\$ 709,432
Buncombe Partnership for Children	Child Care Resources: Professional and Systems Development	\$ 153,000	\$ 241,807	\$ 153,000
Community Action Opportunities	Boost Buncombe Families, Full Year Toddler Program at Lonnie D Burton Center	\$ 451,273	\$ 451,387	\$ 338,455
Community Action Opportunities	Boost Buncombe Children Preschool Project at Johnston Elementary	\$ 165,319	\$ 175,108	\$ 123,989
Community Action Opportunities	Boost Buncombe Families Full Year Preschool at the Lonnie D Burton Center	\$ 358,832	\$ 378,190	\$ 269,124
FIRSTwnc	Expanding SUNSHINE Project: Access, Inclusion, and Therapeutic Initiatives	\$ 120,712	\$ 187,500	\$ 120,712
Irene Wortham Center	Developmental Day Program Enhancements	\$ 489,972	\$ 582,300	\$ 489,972
Swannanoa Valley Child Care Council (Donald S Collins Early Learning)	Maintaining a High Quality Program for All Children with an Emphasis on Workforce Dev	\$ 396,245	\$ 348,797	\$ 348,797
The Christine Avery Learning Center	Fostering Holistic, Culturally Responsive Early Childhood Education	\$ 355,460	\$ 621,720	\$ 355,460
Verner Center for Early Learning	Continuing the Early Care and Education Workforce Development Initiative Pilot Project	\$ 350,667	\$ 396,077	\$ 350,667
YWCA of Asheville and WNC	YWCA Empowerment Child Care (ECC)	\$ 75,000	\$ 90,000	\$ 75,000
YWCA of Asheville and WNC	YWCA Early Learning Program (ELP)	\$ 110,000	\$ 125,000	\$ 110,000
Asheville City Schools	Continuation of Services to families via Summer Programming	\$ -	\$ 39,700	\$ -
Asheville City Schools	Enhancing the outdoor learning environment	\$ -	\$ 87,783	\$ -
Asheville Creative Arts	Performances and Residencies for Early Childhood Learners and Educators	\$ -	\$ 50,000	\$ -
Eliada Homes, Inc	Eliada Child Development Center Behavioral and Security Needs	\$ 82,723	\$ 85,000	\$ -

Buncombe County Early Childhood Education and Development Fund
FY2025 Grant Recommendations

Organization Name	Project Name	FY2024 Award	FY2025 Funding Request	FY2025 Proposed Funding
Evolve Early Learning	Evolve Early Learning: Prioritizing the Workforce for Infant/Toddler & Inclusive Care	\$ 75,000	\$ 164,000	\$ -
Evolve Early Learning	Optimized for Compliance: Small Program Workflow Efficiency	\$ -	\$ 13,000	\$ -
Friend of the Nature Center	Wildlife Education for Children and Educators	\$ -	\$ 29,300	\$ -
Hominy Baptist Church	Creating a living wage center for all staff: Developing a qualified EC workforce	\$ -	\$ 343,200	\$ -
North Asheville Preschool	Centering the Child	\$ -	\$ 50,000	\$ -
OnTrack Financial Education & Counselin	SECURE Early Childhood Matched Savings	\$ 42,590	\$ 42,590	\$ -
Read to Succeed	PreK All day Literacy and Kindergarten Readiness	\$ 66,300	\$ 90,600	\$ -
Sprouts Early Learning Academy	RAISING SPROUTS	\$ -	\$ 91,045	\$ -
The Little Gym of Asheville	Expansion Set In Equity	\$ -	\$ 37,740	\$ -
Upwards	Family Child Care Supply Building	\$ -	\$ 350,000	\$ -

Total: \$ 4,020,331

**Buncombe County Isaac Coleman Economic Community Investment Grants
 FY2025 Grant Recommendations
 Year 2 of 3-Year Award Period**

Organization Name	Project Name	FY2024 Funding	FY2025 Proposed Funding
Equal Plates Project	Meals for Community: Summer & Monthly Resident Councils	\$ 50,000	\$ 50,000
KL Training Solutions (My Daddy Taught Me That)	Level Up Impact with KL Training Solutions	\$ 115,000	\$ 115,000
OpenDoors of Asheville	To & Through College Access and Completion Initiative	\$ 100,000	\$ 100,000
Operation Gateway	Reform Reentry for Racial Equity	\$ 128,000	\$ 128,000
Read to Succeed	Culturally-Responsive Community Literacy Support	\$ 107,000	\$ 107,000
		TOTAL:	\$ 500,000

**Buncombe County Tipping Point Grants
FY2025 Grant Recommendations**

Organization Name	Project Name	FY2024 Award	FY2025 Recommended
Asheville Greenworks (Bee City USA - Asheville)	A Website for the Asheville Butterfly Trail	\$ -	\$ 5,000
Asheville Poverty Initiative	12 Baskets Café Community Garden Beautification Project	\$ -	\$ 5,000
Babies Need Bottoms	Partnering for Preemies: Diapering Our Smallest Residents	\$ -	\$ 5,000
BlackMenMondays	Project Power	\$ -	\$ 5,000
Botanical Gardens at Asheville	Educational Signage and Interpretation in the Botanical Gardens at Asheville	\$ -	\$ 5,000
Bountiful Cities	Woodfin Community Garden at Geneva Maney Park	\$ -	\$ 5,000
Bountiful Cities (Southside United Neighborhood Assoc)	The 2024 Southside Family Reunion	\$ -	\$ 5,000
Colaborativa La Milpa (Sur Biblioteca Móvil)	Alcance Comunitario y construcción bibliotecas móviles (Community Outreach and construction of mobile libraries)	\$ -	\$ 5,000
Fiscal Sponsorship Allies (Southside Community Farm)	Southside BIPOC Farmers Market	\$ -	\$ 5,000
Hospice of Henderson County, Inc.	Compass: Child and Adolescent Grief Services in Buncombe County	\$ -	\$ 5,000
Irene Wortham Residential Center, Inc.	Azalea Kitchen Updates	\$ -	\$ 5,000
Johnston Elementary School PTO	Johnston Elementary Outdoor STEAM Area	\$ -	\$ 5,000
LEAF Global Arts	Easel Rider Visual Arts and Culture Program	\$ -	\$ 5,000
Literacy Together	Culturally Responsive Tutoring: Ethics and Equity in Action	\$ -	\$ 5,000
Newfound Community Development Corporation	Newfound Community Center Phase 1 Enhancements	\$ -	\$ 5,000
Read to Succeed	R2S Community Literacy Lending Library	\$ -	\$ 5,000
RiverLink	Southside Outside Festival	\$ -	\$ 5,000
The SPARC Foundation	PEACE Team	\$ -	\$ 5,000
Waypoint Adventure	Volunteer Training for Accessible Adventures	\$ -	\$ 5,000
YWCA of Asheville and Western North Carolina	Maximizing Accessibility in Local Racial Justice Work	\$ -	\$ 5,000
Appalachian Wildlife Refuge	Expanding Capacity for Educational Programming	\$ -	\$ -
Asheville GreenWorks	Expanding WNC Big Sweep	\$ -	\$ -
Avery's Creek United Methodist Church	The Little White Church	\$ -	\$ -

**Buncombe County Tipping Point Grants
FY2025 Grant Recommendations**

Organization Name	Project Name	FY2024 Award	FY2025 Recommended
Black Mountain Parks and Greenways Foundation	Media Update	\$ -	\$ -
Colaborativa La Milpa	Mā hñākihu Celebrating our Culture Indigenous Festival	\$ -	\$ -
Colaborativa La Milpa	Semilla de Vida	\$ -	\$ -
Friends of Community Radio / Asheville FM	Radio Stars	\$ -	\$ -
Hammer and Heart	Stories to Inspire	\$ -	\$ -
Mount Zion Community Development	Serving Others through Social Networks (SOS-N)	\$ -	\$ -
Mountain Child Advocacy Center	Building Resilience and Reducing PTSD	\$ -	\$ -
NC Dental Society Foundation	North Carolina Missions of Mercy Clinic	\$ -	\$ -
Slabs Mentor and Sports Program	Slabs Mentor and Sports Program Inc.	\$ -	\$ -
Soul and Soil Project	Nature Art Studio	\$ -	\$ -
		Total:	\$ 100,000

**Buncombe County Strategic Partnership Grants
FY2025 Grant Recommendations**

Organization Name	Project Name	FY2024 Award	FY2025 Funding Request	FY2025 Proposed Funding
ABCCM	Educational Support Services for Women at Transformational Village Year 2	\$ 40,000	\$ 40,000	\$ 40,000
Appalachian Mountain Community Health	AMCHC Mobile Medical Care Expansion		\$ 80,000	\$ 79,452
Asheville GreenWorks	Expanding Litter Cleanup for Buncombe County		\$ 47,500	\$ 38,000
Babies Need Bottoms	Beyond Diapers: Meeting Babies' Hygiene Needs with Wipes, Rash Cream and Baby Wash	\$ 20,000	\$ 20,000	\$ 20,000
Bounty & Soul	Farmers Alliance: Supporting Farm Viability and Farmland Preservation through Market Opportunities		\$ 60,000	\$ 48,000
Chosen PODS	Positive Opportunities Develop Success Summer Program		\$ 80,000	\$ 64,000
Haywood Street Congregation	Downtown Welcome Table	\$ 35,000	\$ 35,000	\$ 35,000
Helpmate, Inc.	Domestic Violence Prevention and Outreach	\$ 59,389	\$ 76,325	\$ 61,060
Literacy Together	Youth Literacy: Bridging the Gap	\$ 50,000	\$ 50,000	\$ 50,000
MANNA FoodBank	Addressing the Long Term Sustainability of Buncombe County's Local Food Systems		\$ 80,000	\$ 64,000
Mount Zion Community Development, Inc.	Project NAF Project ECHO (Enhancing Collaborative Health Options & Opportunities)		\$ 68,084	\$ 54,468
OnTrack Financial Education & Counseling	Financial Capabilities Counseling & Education	\$ 16,000	\$ 20,000	\$ 20,000
Pisgah Legal Services	Justice For All Program	\$ 64,000	\$ 80,000	\$ 79,452
RiverLink	A Package of Parks : Advancing Restoration and Climate Resilience in Three Public Green Spaces		\$ 35,000	\$ 28,000
UNETE	CHWs Health Equity Initiative		\$ 61,750	\$ 49,400
W4H Asheville dba Working Wheels	Affordable Vehicle Repairs	\$ 44,600	\$ 65,000	\$ 52,000
Warrior Canine Connection	Animal Assisted Therapy for Veterans		\$ 50,000	\$ 40,000
Western NC Community Health Services	Expanding Well-Being with Medicaid Navigation		\$ 58,960	\$ 47,168
YWCA of Asheville and Western North Carolina	MotherLove	\$ 30,000	\$ 30,000	\$ 30,000
AB Technical Community College	Educated and Capable IT Community		\$ 48,000	\$ -
ABCCM Doctors Medical Clinic Inc	Launch Free Dental Clinic		\$ 62,643	\$ -
All Souls Counseling Center	Mind the Gap: A Strategy to Increase Mental Health Access for Buncombe County Residents		\$ 80,000	\$ -
Asheville Community Yoga	Asheville Community Yoga Youth Programming & Summer Camps		\$ 58,500	\$ -
Asheville Creative Arts	Building a robust regional economy through technical assistance and fiscal sponsorship		\$ 50,000	\$ -
Asheville Humane Society	Keeping Pets & People Together: The Community Sheltering Center		\$ 14,600	\$ -
Asheville Poverty Initiative	12 Baskets Cafe and Community Center		\$ 40,000	\$ -
Aspire Youth and Family, Inc.	Kids at Work!		\$ 35,444	\$ -
Avery's Creek Community Club	Pickle Ball Court for Avery's Creek Community Development Club		\$ 65,770	\$ -
Black Wall Street AVL	The Gate Program: Greater Access to Tourism Entrepreneurship	\$ 70,000	\$ 80,000	\$ -
Blue Ridge Pride	LGBTQIA+ Living History		\$ 50,000	\$ -
Botanical Gardens at Asheville	Garden Rehab for Improved Environmental Stewardship, Capacity Building, and Visitor Experience		\$ 80,000	\$ -
Bountiful Cities	Community Garden Network and Edible Park Support	\$ 16,000	\$ 17,500	\$ -
Bountiful Cities	Southside United Neighborhood Association		\$ 6,000	\$ -

**Buncombe County Strategic Partnership Grants
FY2025 Grant Recommendations**

Organization Name	Project Name	FY2024 Award	FY2025 Funding Request	FY2025 Proposed Funding
Buncombe County Schools Foundation	BCS TEACH: A Grow Your Own Program for Education: A Recruitment and Retention Support Plan		\$ 30,000	\$ -
By Any Means Avl	Capacity Building		\$ 80,000	\$ -
Carolina Day School	2024 Horizons Summer Enrichment Program Expansion		\$ 15,000	\$ -
Center for Participatory Change	Black Love, Healing, and Asheville Reparations Community Engagement		\$ 54,000	\$ -
Children First/Communities in Schools	Management for Student Success Support in Buncombe County	\$ 60,000	\$ 65,000	\$ -
Colaborativa La Milpa	Raices Afterschool program		\$ 50,000	\$ -
Eliada Homes, Inc	Foster Youth Independence Program	\$ 48,000	\$ 75,000	\$ -
Equal Plates Project	Nutritional Security through Locally Sourced Meals for Recently Housed Residents		\$ 50,000	\$ -
Evergreen Community Charter School	Youth Matters Program at Evergreen		\$ 30,152	\$ -
FIRSTwnc	Access to Mental Health for Undocumented and Under Resourced Spanish Speaking Families		\$ 10,000	\$ -
Friend of the Nature Center	Environmental Education for Buncombe County Students and Library Patrons		\$ 45,000	\$ -
Friends and Neighbors of Swannanoa	Swannanoa Greenway Feasibility Study		\$ 30,000	\$ -
Homeward Bound of Western North Carolina	Crisis Intervention for Individuals Experiencing Homelessness		\$ 53,500	\$ -
Hood Huggers Foundation	Blue Note Junction (Black Heritage & Foodways)		\$ 80,000	\$ -
Hood Huggers Foundation	Hood Huggers Under Instruction (UI)	\$ 24,000	\$ 80,000	\$ -
Institute for Preventive Healthcare and Advocacy	HELP2DAY		\$ 75,000	\$ -
Irene Wortham Center	Adult Day Activity Center HVAC		\$ 40,000	\$ -
Jewish Family Services WNC	Mental Health Counseling & Case Management for The Underinsured & Uninsured Aged 59 and Younger		\$ 14,000	\$ -
Just Economics	More Sustainable Local Economy through Living Wages		\$ 25,000	\$ -
LEAF Global Arts	Cultural Arts Enrichment Learning		\$ 25,000	\$ -
MAHEC	MAHEC Centering Parenting		\$ 82,329	\$ -
Mountain BizWorks	Readying Buncombe County for equitable investment through the Greenhouse Gas Reduction Fund		\$ 53,000	\$ -
Mountain Child Advocacy Center	Adult Education for Parenting and Child Abuse Prevention	\$ 48,000	\$ 80,000	\$ -
My Daddy Taught Me That	KL Career Catalyst Program		\$ 80,000	\$ -
North Carolina Employment Ownership Center	Equitable Opportunities in Buncombe County via Employee Ownership		\$ 25,000	\$ -
OpenDoors of Asheville	Volunteer Engagement Coordinator, creation of a new position		\$ 61,641	\$ -
Organic Growers School	Cultivating Resilience: A Holistic Approach to Small Scale Farming Success		\$ 40,000	\$ -
Our VOICE	Empowering Incarcerated Survivors		\$ 54,557	\$ -
Pisgah Legal Services	Homelessness Prevention Program	\$ 64,000	\$ 80,000	\$ -
PIVOTPOINT WNC	Preventative Leadership After School Program		\$ 55,000	\$ -
Planned Parenthood South Atlantic	Sexual Education in Buncombe County		\$ 30,000	\$ -
Project Lighten Up	Project Lighten Up After School Action Program for Excellence (ASAP-E)		\$ 50,000	\$ -
Read to Succeed	Positive Experiences Around Reading (PEAR)	\$ 26,800	\$ 80,000	\$ -
Root Cause Farm	Nurturing Health Through Outdoor Education		\$ 15,000	\$ -

**Buncombe County Strategic Partnership Grants
FY2025 Grant Recommendations**

Organization Name	Project Name	FY2024 Award	FY2025 Funding Request	FY2025 Proposed Funding
SeekHealing	Listening Line		\$ 22,000	\$ -
Sisters of Mercy Urgent Care	"Healing with Technology" Using healthcare technology to break the drug addiction cycle.		\$ 80,000	\$ -
Southside Community Farm	Feed AVL Veggie Box Program (Program of Southside Community Farm)		\$ 30,000	\$ -
The Mediation Center	Expanding the Capacity of Community Mediation		\$ 35,000	\$ -
The North Carolina Arboretum Society	North Carolina Arboretum Project EXPLORE: Connecting Literacy with the Outdoors		\$ 43,700	\$ -
The Steady Collective	Community Overdose Prevention		\$ 36,800	\$ -
Umoja Health, Wellness, and Justice Collective	Hope 4 the Future Addressing the Opportunity Gap and Youth Violence through Connection & Culture		\$ 80,000	\$ -
Verner Center for Early Learning	Verner Center for Resilience: Supporting Resilience in Young Children and Their Caregivers		\$ 80,000	\$ -
YMCA of Western North Carolina	YMCA Teen Leaders Program		\$ 24,818	\$ -
YTL Training Program	YTL Summer and Advocacy Support	\$ 80,000	\$ 80,000	\$ -
YWCA of Asheville and Western North Carolina	Light a Path (LAP)		\$ 30,000	\$ -
			Total:	\$ 900,000

**Home and Community Care Block Grant Funding/Buncombe County Supplemental Aging Funds
FY2025 Final Authorizations**

Organization Name	Programs	Description	HCCBG or BCSAF	FY2024 Award	FY2025 Requested	FY2025 Recommended Funding
BC Health and Human Services	In Home Aide	Support older adults, age 60+, in meeting their needs to allow them to remain safely in their homes	HCCBG	\$ 244,364	\$ 580,008	\$ 237,459
Council on Aging of Buncombe County, Inc.	Congregate Dining	Offer a balanced meal at four dining sites to eligible participants	HCCBG	\$ 194,691	\$ 285,660	\$ 184,299
Council on Aging of Buncombe County, Inc.	Information and Options Counseling	Provide information and service assistance to older adults, age 60+, caregivers, and the community	HCCBG	\$ 135,375	\$ 153,370	\$ 112,931
Jewish Family Services of WNC	Respite	Provide non-medical, structured program for older adults, age 60+, to reduce social isolation as well as provide respite for caregivers	HCCBG	\$ 13,999	\$ 18,000	\$ 13,111
Jewish Family Svcs. of WNC - Healing Solutions Counseling	Counseling	Provide person-centered treatment for older adults, age 60+, and caregivers who are facing aging-related challenges	HCCBG	\$ 16,165	\$ 20,000	\$ 13,981
Land of Sky Regional Council, Area Agency on Aging	Community Health Workers	Improve the health and increase social connections for high-risk older adults, age 60+, living in subsidized senior housing	HCCBG	\$ 48,235	\$ 86,729	\$ 42,989
Land of Sky Regional Council, Area Agency on Aging	Senior Companion Program	Provide one-on-one companionship, transportation, and respite/resources to older adults, age 60+, and caregivers	HCCBG		\$ 90,064	\$ 19,667
Meal on Wheels of Asheville & Buncombe County, Inc.	Home Delivered Meals	Provide hot, nutritious meals to homebound older adults, age 60+, and reduce social isolation	HCCBG	\$ 180,554	\$ 203,000	\$ 187,474
Mountain Housing Opportunities, Inc.	Home Repair	Provide home repair to address threats to life, health, safety, and accessibility	HCCBG	\$ 75,448	\$ 100,000	\$ 64,939
Mountain Mobility	Transportation	Provide medical and general transportation to vulnerable older adults, age 60+, who have no other means of transportation	HCCBG	\$ 500,000	\$ 500,000	\$ 500,000
MountainCare (Day Care)	Day Care	Provide a caring environment and weekday program of engagement, nutritious meals, activities, and support to help older adults thrive	HCCBG	\$ 77,090	\$ 105,000	\$ 75,232
MountainCare (Day Health)	Day Health	Provide an engaging, safe, state certified nonprofit Day Care/Day Health program that includes health monitoring, social enrichment,	HCCBG	\$ 119,236	\$ 180,000	\$ 113,137
MountainCare (Transportation)	Transportation	Provide transportation services for participants of the Adult Day Program	HCCBG	\$ 31,517	\$ 79,200	\$ 61,800
Pisgah Legal Services	Legal Services	Provide free legal assistance to help low-income older adults, age 60+, meet urgent, basic needs	HCCBG	\$ 63,326	\$ 75,000	\$ 57,703
United Community Development of North Carolina	Urgent Home Repair	Provide urgent home repair and improve health and safety for low-income older adults, particularly African American residents	HCCBG		\$ 60,000	\$ 15,278

**Home and Community Care Block Grant Funding/Buncombe County Supplemental Aging Funds
FY2025 Final Authorizations**

BC Health and Human Services	In Home Aide	Support older adults, age 60+, in meeting their needs to allow them to remain safely in their homes	BCSAF	\$ 228,426		\$ 230,618
Blue Ridge Pride	Program Support	Reduce social isolation, build social networks, educate, and advocate for LGBTQ+ elders, age 60+	BCSAF	\$ 26,875	\$ 38,336	\$ 17,175
CCCS of WNC, Inc. DBA OnTrack Financial Education & Counseling	Financial Counseling	Support financial wellbeing and housing stability to older adults, age 60+, with education, counseling/coaching and free tax	BCSAF	\$ 21,125	\$ 24,000	\$ 21,278
Eblen Charities	Stability for Older Adults	Provide housing stability for older adults, age 60+, by preventing evictions, maintaining utility services, and connecting to resources	BCSAF		\$ 50,000	\$ 18,444
Hominy Baptist Church (DayStay)	Respite	Provide weekday socialization for active older adults, age 60+, living in western Buncombe	BCSAF	\$ 39,500	\$ 60,000	\$ 39,389
MemoryCare	Caregiver Support	Provide specialized medical care to older adults with cognitive impairment and support caregivers with education, counseling, and	BCSAF	\$ 70,250	\$ 80,000	\$ 69,361
Mountain Area Health Education Center, Inc.	Home Based Primary Care	Provide team-based care for older adults at risk for functional and health decline to improve participants' well-being	BCSAF	\$ 57,512	\$ 77,757	\$ 58,252
UNETE Unmet Needs in Equity	Senior Center	Reduce social isolation, promote social connections, reduce health disparities, and improve wellbeing	BCSAF		\$ 47,160	\$ 15,573
W4H Asheville DBA Working Wheels	Car Repair	Provide car repair to older residents, age 60+, to increase access to transportation	BCSAF	\$ 23,125	\$ 44,400	\$ 29,910
NOT RECOMMENDED FOR FUNDING						
Blue Ridge Elder Adventures	Nature Tours	Enhance the quality of life for older adults through accessible nature-based experiences	N/A	\$ -	\$ 83,845	\$ -
Robinson ElderGuard Financial	Financial Workshops	Provide education to prevent financial exploitation of older adults	N/A	\$ -	\$ 80,000	\$ -
Western Carolina Medical Society	Project Access	Provide access to specialty healthcare for low-income, uninsured older residents and connect to providers	N/A	\$ -	\$ 59,222	\$ -
YWCA of Asheville and Western North Carolina	Fitness & Aquatics	Provide accessible movement to older adults through trauma-informed instruction	N/A	\$ -	\$ 35,000	\$ -
YMCA of Western North Carolina, Inc.	Pedaling for Parkinson's	Improve the symptoms of Parkinson's Disease and slow progression as well as decrease loneliness and isolation	N/A	\$ -	\$ 27,402	\$ -

HCCBG Allocation	\$	1,700,000
BCSAF Allocation	\$	500,000
Total Allocation	\$	2,200,000

**Buncombe County Community Recreation Grants
FY2025 Grant Recommendations**

Organization Name	Project Name	FY2024 Funding	FY2025 Funding Request	FY2025 Proposed Funding
Appalachian Wildlife Refuge	Providing Community Recreational & Educational Conservation Events	-	\$4,500	\$4,500
Asheville GreenWorks	Expanding Urban Forestry Opportunities For Buncombe County Residents 2024	\$6,000	\$6,000	
Asheville Jewish Community Center	Recreation, Fitness, and Education at the JCC	-	\$5,994	\$5,994
Asheville Sailing Club	Asheville Sailing Club- 2024-2025 Request	-	\$6,000	
Asheville Tennis Association	Asheville Tennis Association County Tennis Programs	-	\$5,681	\$5,681
Asheville Ultimate Club	Expanding Recreational Opportunities for Youth Ultimate	-	\$2,233	\$2,233
Avery's Creek Community Club	Playground Enhancements for Avery's Creek Community Center	-	\$6,000	\$6,000
AVL HOPPERS	Grass Volleyball Enhancements in Buncombe County	-	\$5,950	
Bee City USA - Asheville	River Arts District Habitat Station on The Asheville Butterfly Trail	-	\$5,840	
Bent Creek Community Park	Bent Creek Community Park Soccer Goals	-	\$6,000	
Black Mountain Parks and Greenways Foundation	Asheville Butterfly Trail Stop and Interpretive Signage at Black Mountain Monarch Waystation	\$6,000	\$4,890	
Catalyst Sports	Advancing Equity to Outdoor Recreation for Buncombe County Residents Living with Disabilities	-	\$6,000	\$6,000
Colaborativa La Milpa	James Vester Miller Park (Phase V)	\$6,000	\$6,000	\$6,000
Fencing Club of Asheville	Fencing Club of Asheville - Community Recreation Grant 2024-2025	-	\$6,000	
LEAF Global Arts	LEAF Schools & Streets expansion supplies and accessibility	\$5,977	\$6,000	\$6,000
MountainTrue	Increasing Accessibility to the French Broad Paddle Trail	-	\$5,997	\$5,997
Newfound Community Development Corporation	Newfound Community Center Basketball Court	-	\$6,000	\$6,000
OpenDoors of Asheville	Summer Camp Supplies	\$6,000	\$6,000	\$6,000
RiverLink	A Pocket Park for the Burton Street Community	-	\$6,000	\$3,933
Root Cause Farm	Cultivating Connections: Strengthening Community Through Farm-Based Learning and Engagement	-	\$6,000	
Sandy Mush Community Center	Improve stage lighting to enhance and expand cultural and recreational programs and activities	\$3,745	\$5,000	\$5,000
Shiloh Community Association	The Shiloh Garden Beautification and Infrastructure	\$6,000	\$6,000	
Southern Appalachian Highlands Conservancy	Expanding Access to Outdoor Experiences and Environmental Education at the SAHC Community Farm	-	\$6,000	\$6,000
Swannanoa Community Council	SCC Grovemont Park Enhancement Project	\$6,000	\$6,000	\$6,000
UNETE	MANOS Fuerte (Strong)	-	\$5,974	\$5,974
United Way of Asheville and Buncombe County	2024 United for Youth Block Party	-	\$6,000	
University of North Carolina at Asheville Foundation, Inc	UNC Asheville Bulldog Run Jump Throw	-	\$3,000	
Waypoint Adventure	Outdoor Adventures for People With Disabilities	-	\$6,000	\$6,000
YTL Training Program	Cultivating Recreational, Social and Emotional Seeds Across Generations	\$6,000	\$6,000	\$6,000
YWCA of Asheville and Western North Carolina	Health and Wellness Programming Sustainability	-	\$6,000	
			Total:	\$99,312

**Buncombe County Affordable Housing Services Program
FY2025 Loan and Grant Applicants***

Organization Name	Project Name	FY2024 Funding	FY2025 Funding Request	FY2025 Proposed Funding	Units
Asheville Habitat for Humanity	Home Repair for Low-Income Homeowners	\$250,000	\$574,000	\$574,000	82
Asheville Habitat for Humanity	Scattered Site Down Payment Assistance	-	\$146,000	\$146,000	4
Asheville Habitat for Humanity	Glen Bridge Phase II	-	\$136,954	\$136,954	5
Colaborativa La Milpa	PODER Emma NOAH Home Repair Program	\$100,000	\$252,000	\$252,000	24
Eblen Charities	Housing Assistance and Stability Program	\$110,000	\$126,000	\$126,000	600
Helpmate	Emergency Shelter for Survivors of Domestic Violence	-	\$625,000	\$300,000	25
Mountain Housing Opportunities	Essential Home Repair	\$225,000	\$400,000	\$400,000	40
Mountain Housing Opportunities	Star Point (9% LIHTC Awarded)	\$500,000	\$1,608,512	\$1,102,838	60
The ARC of Buncombe County	Assisting I/DD Citizens Secure Safe and Stable Housing	\$25,000	\$25,000	\$25,000	15
United Community Development of NC	Equity-Based Home Health/Safety Repair Program	-	\$60,000	\$60,000	15
TOTAL:		\$1,210,000	\$3,953,466	\$3,122,792	870

The following applicants did not receive recommendation for funding for FY25

Asheville Buncombe Community Land Trust	Doubling Permanent Affordability in Buncombe County	-	\$1,300,000	-	10
Eagles' Wings Community Development Corp.	"Getting Your House in Order" Culturally Specific Financial Literacy	-	\$33,000	-	100
Just Economics	Centralized Rental Application	-	\$25,000	-	0
Laurel Street Residential	319 Biltmore Apartments	-	\$1,950,000	-	67
Thrive Asheville	Strengthening the Buncombe Rental Assistance Collaborative	-	\$50,000	-	80
Western Carolina Rescue Ministries	Backyard ADUs for Supportive Housing	-	\$47,500	-	2
TOTAL:		-	\$3,405,500	-	259

Sources of Funds	Amount
FY23 AHSP Unallocated Moved to FY25 AHSP	\$1,058,078
FY24 AHSP Unallocated Moved to FY25 AHSP	\$2,064,714
TOTAL	\$3,122,792

*Note: Specific award terms, including loan terms and funding requirements, will be recommended by the Affordable Housing Committee and Buncombe County Community Development Division staff.

**Buncombe County Affordable Housing GO Bonds Projects
FY2025 Loan and Grant Applicants***

Organization Name	Project Name	FY2024 Funding	FY2025 Funding Request	FY2025 Proposed Funding	Units
Buckeye Community Hope Foundation	Redwood Commons (9% LIHTC Awarded)	\$1,826,000	\$1,932,816	\$1,826,000	70
Fitch Irick Development	Rocky River Apartments (4% LIHTC)	-	\$8,702,452	\$7,889,950	120
LDG Multifamily	Meribel (4% LIHTC Awarded)	\$8,468,195	\$10,292,697	\$8,468,195	156
Roers Companies	Asheville Affordable Pine Lane (4% LIHTC)	-	\$8,619,031	\$6,517,699	126
Volunteers of America	Laurel Wood (4% LIHTC Awarded)	-	\$800,000	\$800,000	104
WDT Development	Lofts at Swannanoa (9% LIHTC Pending)	-	\$379,787	\$379,787	52
TOTAL:		\$10,294,195	\$30,726,783	\$25,881,631	628

*Note: Specific award terms, including loan terms and funding requirements, will be recommended by the Affordable Housing Committee and Buncombe County Community Development Division staff.

**Buncombe County Juvenile Crime Prevention Council
FY2025 JCPC Funding Authorizations**

Organization Name	Project Name	FY2025 Funding Request	FY2025 Proposed Funding
Buncombe County Justice Services	JCPC Administrative Funds	\$10,000	\$10,000
Buncombe Alternatives	Teen Court	\$96,799	\$96,799
Buncombe Alternatives	Earn and Learn	\$207,021	\$207,021
Aspire - Buncombe	Kids at Work! & The Connection	\$105,549	\$105,549
Aspire - Buncombe	Aspire-Aces	\$46,824	\$0
PIVOTPoint WNC	PIVOTPoint WNC	\$84,858	\$84,858
PIVOTPoint WNC	PIVOTPoint Prevention	\$44,614	\$16,893
Partners Unlimited, Inc.	Buncombe Structured Day	\$66,893	\$0
Buncombe County Justice Services	Buncombe County Youth Justice Clinical Program	\$87,896	\$50,000
Umoja Health Wellness and Justice Collective	Umoja and UNETE Restorative Practices Program	\$75,038	\$73,357
		TOTAL:	\$ 644,477

Appendix B

FY2025 Special District Tax Rates



District	FY2024 Tax Rate	FY2025 Request	FY2025 Recommended
Asheville Special	8.36	8.36	8.36
Asheville Suburban	8.97	8.97	8.97
Barnardsville	22.00	22.00	22.00
Broad River	16.00	16.00	16.00
East Buncombe	10.69	10.69	10.69
Enka-Candler	12.00	12.00	12.00
Fairview	14.50	16.00	16.00
French Broad	22.20	22.20	22.20
Garren Creek	13.84	13.84	13.84
Jupiter	12.75	12.75	12.75
Leicester	14.03	14.03	14.03
North Buncombe	10.77	12.27	12.27
Reems Creek	15.07	15.07	15.07
Reynolds	11.24	11.24	11.24
Riceville	16.60	16.60	16.60
Skyland	9.80	9.80	9.80
Swannanoa	14.00	14.00	14.00
Upper Hominy	19.00	19.00	19.00
West Buncombe	13.50	13.50	13.50
Woodfin	10.59	10.59	10.59
Asheville City Schools	10.62	12.00	10.62

Appendix C

Glossary & Acronyms



Glossary

ACCOUNTABILITY

The state of being obliged to explain one's actions, to justify what one does. Accountability requires governments to answer to the citizenry; to justify the raising of public resources and the purposes for which they are used.

ACCRUAL

An expense that is recorded at the time it occurs or revenue recorded when earned.

ACCRUAL BASIS OF ACCOUNTING

A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

ADOPTED BUDGET

The budget approved by the County Commissioners and enacted via a budget appropriation ordinance, on or before June 30 of each year.

AD VALOREM TAXES

Commonly referred to as property taxes, ad valorem taxes are levied on the value of real, certain personal, and public utility property according to the property's valuation and tax rate.

AGENCY FUNDS

One type of fiduciary (trustee) fund. Agency funds are used to report resources held by the reporting government in a purely custodial capacity. Agency funds typically involve only receipt, temporary investment, and remittance of financial resources to individuals, private organizations or other governments.

ALLOCATE

Set apart portions of budgeted expenditures that are specifically designated to organizations for special activities or purposes.

AMORTIZATION SCHEDULE

A schedule of debt-service payments separating the portions of payments attributable to principal and interest.

ANNUAL BUDGET

A budget covering a single fiscal year.

APPROPRIATED FUND BALANCE

The unspent amount (fund balance) appropriated as a revenue for a given fiscal year to offset operating expenses that exceed current revenue.

APPROPRIATION

An authorization granted by the Board of Commissioners to make budgeted expenditures and to incur obligations for purposes specified in the budget.

ASSETS

Property owned by the County that has monetary value.

ASSESSED VALUE

The value of real estate or personal property as determined by tax assessors and used as a basis for levying taxes.

ASSESSMENT

The process for determining values of real estate and personal property for taxation purposes.

BALANCED BUDGET

A budget in which the sum of estimated net revenues and appropriated fund balance is equal to appropriations.

BASIS OF ACCOUNTING

A term used referring to when revenues, expenditures, expenses, transfers, and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurement, on either the cash or the accrual method.

BENCHMARKING

The process of measuring an organization's performance and processes against the best-in-class private and public organizations.

BIENNIAL BUDGET

A budget applicable to a two-year budget.

BOND

A written promise to pay a specified sum of money (principal or face value) at a specified future date (the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate).

BONDED DEBT

The portion of indebtedness represented by outstanding bonds.

BUDGET

An annual financial plan that identifies revenues, specifies the type and level of services to be provided and establishes the amount of money which may be spent within a certain time period.

BUDGET DOCUMENT

A formal document presented to the Board of Commissioners containing the county's financial plan for a fiscal year.

BUDGET MESSAGE

A written overview of the proposed budget from the county manager to the Board of Commissioners which discusses the major budget items and the county's present and future financial condition.

BUDGET ORDINANCE

The ordinance that levies taxes and appropriates revenues for specified purposes, functions, activities, or objectives during a fiscal year.

BUDGET YEAR

The fiscal year for which a budget is proposed, or a budget ordinance is adopted.

BUDGETARY CONTROL

The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

BUNCOMBE COUNTY ANTI-CRIME TASK FORCE (BCAT)

A drug suppression and investigative unit.

CAPITAL IMPROVEMENT PROGRAM

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from a long-term work program. It sets forth each project and specifies the resources needed to finance the projected expenditures.

CAPITAL PROJECT

A capital project is defined as construction, renovation or demolition project, or acquisition of land or other assets, valued in excess of \$25,000, and with a useful life of at least five years. This includes significant capital maintenance projects and information technology projects. Improvements to or expansions of existing assets must increase appraised value or add to life expectancy to qualify as a capital project.

CAPITAL PROJECTS FUND

A fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities.

CAPITAL RESERVE FUND

A fund used to segregate a portion of the government's resources to be used for future capital program expenditures.

CCBI

City-County Bureau of Identification. This department maintains criminal and other identity records for local law enforcement agencies.

CDE

Central Data Entry. This division maintains a centralized database of criminal history information on all persons arrested or cited in the County.

CERTIFICATES OF PARTICIPATION (COPs)

A financing mechanism in which certificates, or securities, are sold to investors who underwrite a project. The issuance of COPs is secured by lease-purchase agreements to which the County is a party.

CONTINGENCY ACCOUNT

An appropriation of funds to cover unanticipated events that may occur during the fiscal year. Transfers from this account must be approved by the Board of Commissioners.

CURRENT PERIOD

Defines the near-term time frame, month or year, in which expenditures are made and revenue received.

DEBT SERVICE

Payment of interest and principal on an obligation resulting from the issuance of bonds.

DEBT SERVICE REQUIREMENTS

The amount of money required to pay interest on outstanding debt and required contributions to accumulate monies for future retirement of term bonds.

DEFICIT

Expenditures exceed revenues.

DEPRECIATION

An accounting charge associated with expiration in the service life of fixed assets. Depreciation is not recorded as an expense for budget purposes.

DESIGNATED FUND BALANCE

The amount of fund balance that is unavailable for future appropriations.

DISCRETIONARY EXPENDITURES

These are expenditures that the County can use or regulated by its own discretion or judgment.

EMS

Emergency Medical Services.

ENCUMBRANCE

Commitments of appropriated funds related to unperformed contracts for goods or services.

ENTERPRISE FUND

Account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

EXPENDITURES

The measurement focus of governmental fund accounting. Financial resources expended during a period for operations, capital outlay, and long-term principal retirement and interest on debt. Expenditures reflect the cost incurred to acquire goods or services.

FISCAL YEAR (FY)

The annual period for the compilation of fiscal operations. The time period beginning July 1 of a calendar year and ending on June 30 of the following calendar year.

FUNCTIONAL LEVEL

The level where a group of related activities aimed at accomplishing a major service or regulatory program for which the government is responsible are reported together (e.g. public safety).

FUND

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE

Amounts which remain unspent after all budgeted expenditures have been made.

GASB

Governmental Accounting Standards Board

GASB STATEMENT 54

This GASB Statement (Fund Balance Reporting and Governmental Fund Type Definitions) redefines fund balance classifications and clarifies government fund type definitions.

GENERAL FUND

The general operating fund of the county used to account for all financial resources except those required to be accounted for in another fund.

GENERAL OBLIGATION (GO) BONDS

A bond backed by the strongest form of security that a county can pledge for debt, its full faith and credit. A full faith and credit pledge is a promise to levy whatever amount of property tax is necessary to repay the debt.

GEOGRAPHIC INFORMATION SYSTEM (GIS)

A computer-based technology that captures, stores, analyzes and displays information about places on the earth's surface: what's on it; what's under it; what the land is worth; where the natural resources, people and utilities are located.

GOALS

Realistic expression of specific things to achieve that relate directly to the mission; clear, measurable, attainable and in most cases, surpassable. They outline specific steps taken to accomplish the mission.

GOVERNMENTAL FUNDS

Funds generally used to account for tax-supported activities.

GROSS DEBT

Total debt plus authorized but not issued bonds plus installment purchase agreements.

HHW

Household Hazardous Waste

INFRASTRUCTURE

Facilities on which the continuance and growth of a community depend, such as roads, waterlines, etc.

INSTALLMENT FINANCING

A loan transaction in which a local government borrows money to finance or refinance the purchase of a capital asset or the construction or repair of fixtures or improvements on real property. Instead of taxing power (GO Bonds), the unit grants a security interest in the asset to the lender.

INTERGOVERNMENTAL REVENUES

Revenues (grants, shared revenues, etc.) received from another government (state, local, federal) for a specified purpose.

INTERNAL SERVICE FUND

A fund used to account for the financing of services provided by one department to other departments on a cost-reimbursement basis.

LINE ITEM

The detailed categories of expenditures for goods and services that the County purchases throughout the year.

LIMITED OBLIGATION BONDS (LOBS)

A type of installment financing similar to Certificates of Participation (COPS). Certificates, or securities, are sold to individual investors.

LONG TERM DEBT

Debt with a maturity of more than one year after the date of issuance.

MAT

Medication-Assisted Treatment

MEASUREMENT FOCUS

The accounting convention which determines (1) which assets and which liabilities are included on an entity's balance sheet and (2) whether its operating statement presents "financial flow" information (revenues and expenditures) or "capital maintenance" information (revenues and expenses).

MISSION STATEMENT

Fundamental purpose; a statement of what a department really wants to accomplish. The statement should refer to the impact on the County and its people.

MODIFIED ACCRUAL BASIS OF ACCOUNTING

A method for recording receipts and expenditures in which expenditures are recognized when the goods or services are received, and the revenues are recognized when measurable and available to pay expenditures in the accounting period.

MOUD

Medications for Opioid Use Disorder - An approach to opioid use treatment that involves a combination of medications that target the brain, and psychosocial interventions (e.g. counseling, skills development) aimed at improving treatment outcomes.

NET DEBT

The difference between total gross debt less authorized but not issued bonds. It is the amount of debt that is applicable to the calculation of the County's debt limit.

OBJECT LEVEL

An expenditure classification, referring to the lowest and most detailed level of classification, such as utilities, office supplies, or contracted services.

OPERATING BUDGET

The County's financial plan which outlines proposed expenditures for the fiscal year and estimates the revenues which will be used to finance them.

OPERATING EXPENDITURES

The cost for personnel, materials and equipment required for a department to function.

OPERATING FUND

This is a fund that is adopted for the current fiscal year only.

OPERATING TRANSFERS

Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

OUTCOME

The results specified in organizational goals or the positive effects or results an organization has on the community it serves.

OUTPUT

What an organization produces as it attempts to provide public services. (Ex: The number of patrol cars a police department purchases.)

PAY-AS-YOU-GO

The practice of financing expenditures with funds that are currently available rather than borrowed.

PROJECT FUND

This is a fund that includes on-going revenues and expenditures that "roll" from one year to the next. These funds do not require annual adoption by the Commissioners.

PROPRIETARY FUND

A type of fund that accounts for governmental operations that are financed and operated in a manner similar to a private business enterprise. It is financed primarily from charges to users for services provided. There are two types of proprietary funds: enterprise funds and internal service funds.

PRIOR PERIOD ADJUSTMENT

Prior period adjustments are the net effect of changes resulting from the correction of an error in the previous fiscal year.

RECOMMENDED BUDGET

The budget presented to the County Commissioners with the endorsement of the County Budget Officer/County Manager.

REQUIRED EXPENDITURES

These are expenditures that the County must spend according to a law or ruling from a State or Federal agencies. These include Medicaid expenditures and School Capital and Operating funds.

RESERVED FUND BALANCE

The portion of a governmental fund's net assets that is not available to budget to spend.

REVENUE

Income (excluding transfers and proceeds from the sale of bonds or notes) for the fiscal year. The major categories of revenue include local taxes, state shared revenues, fees and charges, interest on investments, federal revenue sharing, and fines and forfeitures.

SERVICE DISTRICTS

A unit of local government that is created for the operation of a particular public service enterprise. These include fire and rescue.

SPECIAL ASSESSMENTS

A compulsory levy made against certain properties to defray all, or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

SPECIAL OBLIGATION BONDS

A type of borrowing secured by a pledge of any revenue source or asset available to the borrowing government, except for the unit's taxing power.

SPECIAL REVENUE FUND

A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

STRATEGIC PLAN

This is a long-range plan that guides the direction of the County departments in how to conduct day-to-day business in order to reach longer term goals.

SURPLUS

Revenues exceeded expenditures.

TAX LEVY

The total amount to be raised by general property taxes for purposes specified in the Budget Ordinance.

TAX RATE

The amount of tax levied for each \$100 of assessed valuations.

TRANSFERS (IN/OUT)

Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

UNDESIGNATED FUND BALANCE

The amount of fund balance that is available for future appropriations.

UNRESTRICTED FUND BALANCE

The sum of committed, assigned, and unassigned fund balance as defined in GASB Statement 54.

Acronyms

AB - Asheville-Buncombe

ABTCC - Asheville-Buncombe Technical Community College

ACFR - Annual Comprehensive Financial Report

ACS - Asheville City Schools

ADA - Americans with Disabilities Act

ADM - Average Daily Membership

AFV - Alternate Fuel Vehicles

AHS - Asheville High School

ARRA - American Recovery and Reinvestment Act

ART - Asheville Rides Transit

AVL - Asheville

BAB - Build America Bonds

BAS - Building Automation System

BC - Buncombe County

BCAT - Buncombe County Anti-Crime Taskforce

BCHHS - Buncombe County Health and Human Services

BCS - Buncombe County Schools

BI - Business Intelligence

BIPOC - Black, Indigenous, and People of Color

BOC - Board of Commissioners

BOCC - Board of County Commissioners

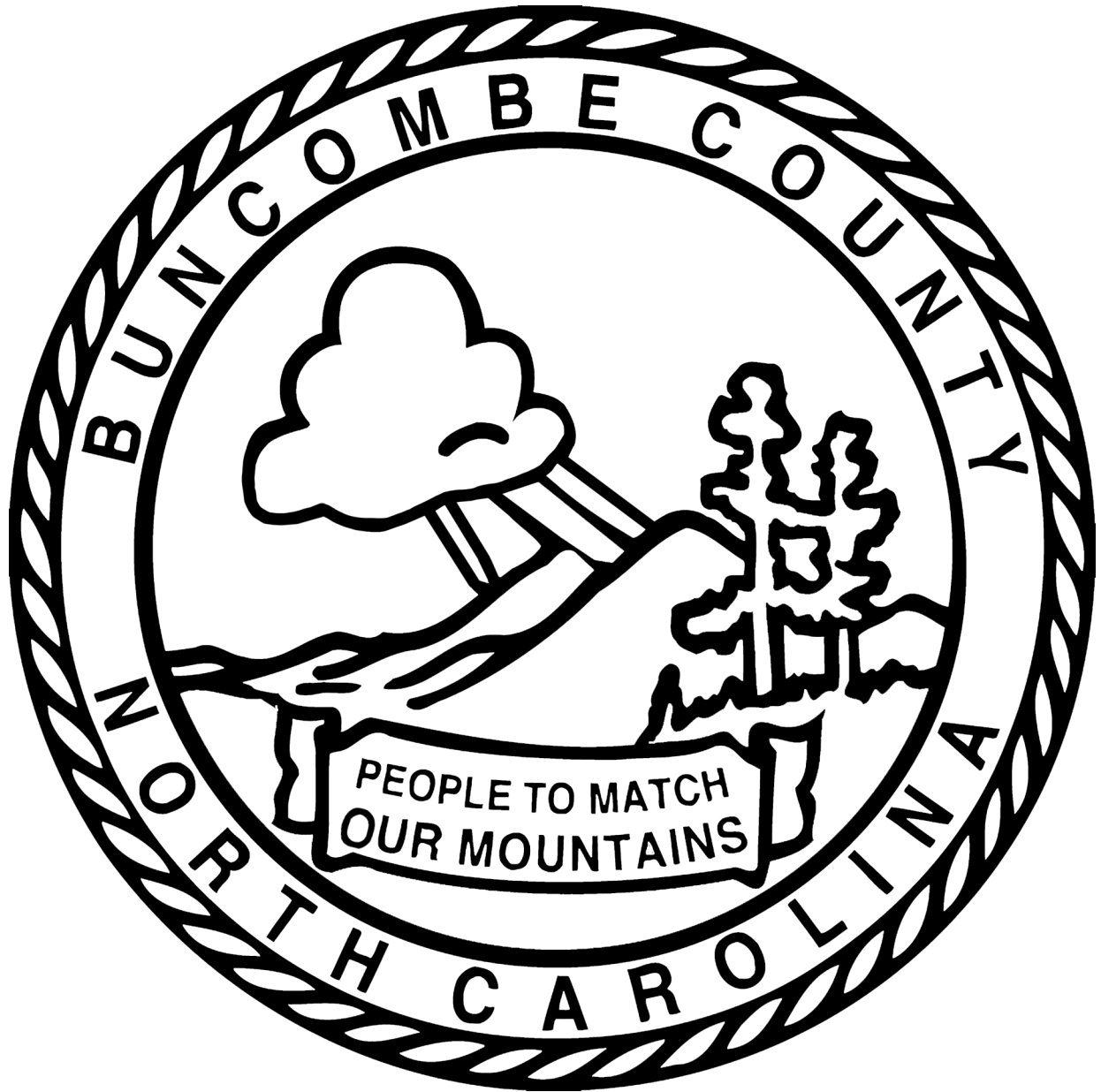
CAPE - Community and Public Engagement Department

C&D - Construction and Demolition

CDE - Centralized Data Entry
CIP - Capital Improvement Plan
COLA - Cost of Living Adjustment
COOP - Continuity of Operations Programs
COPs - Certificates of Participation
CPA - Certified Public Accountant
CPI-W - Consumer Price Index for Urban Wage Earners and Clerical Workers
CTE - Career Technical Education
DSS - Department of Social Services
DVP - Delivery vs. Payment
ECA - Enhanced Curricular Activities
EDC - Economic Development Coalition
EMS - Emergency Medical Services
EMT - Emergency Medical Technician
EOC - Emergency Operations Center or End of Connection
EPA - Environmental Protection Agency
ERP - Enterprise Resource Planning
EV - Electric Vehicle
EVB - Electric Vehicle Battery
FINRA - Financial Industry Regulatory Authority
FTE - Full-Time Employee
FLSA - Fair Labor Standards Act
FY - Fiscal Year
GASB - Governmental Accounting Standards Board
GE - General Electric
GF - General Fund
GFOA - Government Finance Officers Association
GHG - Greenhouse Gas
GIS - Geographic Information Systems
GO - General Obligation
GS - General Statute
GSE - Government-Sponsored Entity
HHS - Health and Human Services

HR - Human Resources
HRIS - Human Resource Information System
HS - Human Services
HVAC - Heating, Ventilation, and Air Conditioning
ICMA-CM - International City/County Management Association - Credentialed Manager
IT - Information Technology
ITGC - Information Technology Governance Committee
JCPC - Juvenile Crime Prevention Council
LGC - Local Government Commission
LGERS - Local Governmental Employees' Retirement System
LLC - Limited Liability Company
LOBs - Limited Obligation Bonds
MOU - Memorandum of Understanding
MSA - Metropolitan Statistical Area
MSRB - Municipal Securities Rulemaking Board
MSW - Municipal Solid Waste
NC - North Carolina
NCDOT - North Carolina Department of Transportation
NCGS - North Carolina General Statutes
NCLGC - North Carolina Local Government Commission
NRSRO - Nationally Recognized Statistical Rating Organization
OFS - Other Financing Sources
OMB - Office of Management and Budget
OPEB - Other Post-Employment Benefits
PC - Personal Computer
PDF - Project Development Financing
PGR - Parks, Greenways, and Recreation
POP - Preschool Outreach Program
PR - Public Relations
PSAP - Public Safety Answering Point
PSIP - Public Safety Interoperability Partnership
PSTC - Public Safety Training Center
QA - Quality Assurance

QBS - Qualifications-Based Selection
RFP - Request for Proposals
RFQ - Request for Qualifications
RNTR - Revenue-Neutral Tax Rate
ROD - Register of Deeds
SB - Senate Bill
SEC - Securities and Exchange Commission
SIFMA - Securities Industry and Financial Markets Association
SL - Session Law
SUV - Sport Utility Vehicle
SWCD - Soil and Water Conservation District
TBD - To Be Determined
TDA - Tourism Development Authority
TIF - Tax Increment Financing
US - United States
VHF - Very High Frequency
VRD - Variable Rate Debt
WIC - Women, Infants, and Children



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