

**ASHE COUNTY
NORTH CAROLINA
2024/2025 BUDGET ORDINANCE**

Be it ordained by the Board of Commissioners of Ashe County,
North Carolina, in regular session assembled:

Section 1: The following amounts are hereby appropriated
for the operation of Ashe County Government and its
activities for the fiscal year beginning July 1, 2024
and ending June 30, 2025 according to the following
summary and schedules:

		Fund		
		Balance	Total	Total
	Revenue	Appropriated	Budget	Appropriated
General Fund	\$49,106,247	\$5,195,721	\$54,301,968	\$54,301,968
Court Facility Fees Fund	\$22,000	\$9,000	\$31,000	\$31,000
4-H Program Activities Fund	\$107,000	\$0	\$107,000	\$107,000
Deeds of Trust Special Revenue Fund	\$350,000	\$0	\$350,000	\$350,000
Enterprise Fund	\$3,923,680	\$61,756	\$3,985,436	\$3,985,436
Revaluation Fund	\$88,490	\$0	\$88,490	\$88,490
Capital Projects - County Capital				
Impr. & Construction Fund	\$3,456,032	\$3,801,042	\$7,257,074	\$7,257,074
Capital Projects - Schools				
Capital Impr. & Construction Fund	\$4,150,953	\$4,794,323	\$8,945,276	\$8,945,276
Capital Reserve - Landfill				
Constr. & Postclosure Fund	\$200,000	\$0	\$200,000	\$200,000
Emergency Telephone System Fund	\$248,632	\$86,242	\$334,874	\$334,874
Community Development				
Block Grant Fund	\$1,038,000	\$0	\$1,038,000	\$1,038,000
American Rescue Plan (ARP) Fund	\$0	\$0	\$0	\$0
Economic Development Reserve Fund	\$1,132,012	\$1,329,107	\$2,461,119	\$2,461,119
Register of Deeds Automation Fund	\$16,000	\$24,000	\$40,000	\$40,000
DSS Representative Payee Special Revenue Fund	\$630,000	\$0	\$630,000	\$630,000
Opioid Settlements				
Special Revenue Fund	\$0	\$798,477	\$798,477	\$798,477
TOTALS	\$64,469,046	\$16,099,668	\$80,568,714	\$80,568,714

**ASHE COUNTY
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SECTION 2: That for said fiscal year there is hereby appropriated out of the General Fund the following:

EXPENDITURES:

APPROPRIATION

General Government:

Governing Body	\$276,530
Administration	\$436,918
Finance	\$630,806
Tax Administration	\$1,499,939
Legal	\$109,400
Courts	\$5,395
Elections	\$333,199
Register of Deeds	\$467,298
Information Technology	\$808,148
Public Buildings	<u>\$3,544,984</u>

Total General Government

\$8,112,617

Public Safety:

Law Enforcement	\$4,420,097
Corrections	\$3,185,193
Emergency Management	\$216,029
Fire	\$208,389
Inspections	\$512,340
Medical Examiner	\$50,500
Rescue Units	\$20,000
E911 Coordinator	\$10,083
E911 Operations Fund	\$112,640
Communications	<u>\$903,314</u>

Total Public Safety

\$9,638,585

Balance Carried Forward

\$17,751,202

**ASHE COUNTY
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SECTION 2: (CONTINUED)

Balance Brought Forward **\$17,751,202**

Transportation:

Airport \$591,787

Total Transportation **\$591,787**

Environmental Protection:

Animal Control \$441,989

Total Environmental Protection **\$441,989**

Economic & Physical Development:

Planning Department \$257,114

Economic Development \$732,133

Cooperative Extension \$552,807

Soil Conservation \$172,455

Donations & Subsidies \$184,450

Total Economic & Physical Development **\$1,898,959**

Human Services:

Health \$674,000

Mental Health \$191,166

Social Services \$10,769,345

Veterans Service \$86,063

Donations & Subsidies \$1,859,475

Ambulance Services \$1,628,316

Total Human Services **\$15,208,365**

Balance Carried Forward **\$35,892,302**

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SECTION 2: (CONTINUED)

Balance Brought Forward \$35,892,302

CULTURAL & RECREATIONAL:

Library	\$623,104
Parks & Recreation Department	\$981,862
Donations & Subsidies	<u>\$408,900</u>

Total Cultural & Recreational **\$2,013,866**

Education \$7,540,788 **\$7,540,788**

Debt Service \$784,000 **\$784,000**

Fund Transfers \$7,821,012 **\$7,821,012**

Contingency Fund \$250,000 **\$250,000**

Total General Fund Expenditures **\$54,301,968**

**ASHE COUNTY
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SECTION 3: It is approved that the following General Fund Revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing General Fund appropriations:

REVENUES:

TYPE OF REVENUE:	APPROPRIATION
Ad Valorem Taxes	\$26,166,012
Other Taxes	\$12,123,000
Restricted Intergovernmental Revenue	\$8,032,010
Licenses & Permits	\$436,500
Sales & Services	\$848,725
Investment Earnings	\$1,500,000
Revenue Subtotal	\$49,106,247
Fund Balance Appropriated	\$5,195,721
Total General Fund Revenues	<u><u>\$54,301,968</u></u>

**ASHE COUNTY
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SECTION 4: That for said fiscal year there is hereby appropriated out of the Court Facility Fees Fund the following:

EXPENDITURE	APPROPRIATION
Courts	<u>\$31,000</u>
Total Court Facility Fees Fund Appropriations	<u><u>\$31,000</u></u>

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SECTION 5: It is approved that the following Court Facility Fees Fund Revenues will be available during the fiscal year beginning July 1, 2024 ending June 30, 2025 to meet the foregoing Court Facility Fees Fund appropriations:

REVENUE SOURCE:	AMOUNT
Interest On Investments	\$500
Court Facility Fees	\$21,500
Fund Balance Appropriated	<u>\$9,000</u>
Total Court Facility Fees Fund Revenues	<u><u>\$31,000</u></u>

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SECTION 6: That for said fiscal year there is hereby appropriated out of the Revaluation Fund the following:

EXPENDITURE:	APPROPRIATION
Contractual/Other	<u>\$88,490</u>
Total Revaluation Fund Appropriations	<u><u>\$88,490</u></u>

SECTION 7: It is approved that the following Revaluation Fund Revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing Revaluation Fund appropriations:

REVENUE SOURCE:	AMOUNT
Interest On Investments	\$0
Contribution From General Fund	\$88,490
Fund Balance Appropriated	<u>\$0</u>
Total Revaluation Fund Revenues	<u><u>\$88,490</u></u>

ASHE COUNTY
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SECTION 8: That for said fiscal year there is hereby appropriated out of the Enterprise (Environmental Services) Fund the following:

EXPENDITURE:	APPROPRIATION
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ENVIRONMENTAL PROTECTION:

Environmental Services	\$3,985,436
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Total Enterprise (Environmental Services) Fund Appropriations	<u><u>\$3,985,436</u></u>
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SECTION 9: It is approved that the following Enterprise (Environmental Services) Fund revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing Enterprise (Environmental Services) Fund appropriations:

REVENUE SOURCE	AMOUNT
Sales & Service	\$768,200
Restricted Intergovernmental Revenue	\$75,200
Interest On Investments	\$130,000
Proceeds From Loans	\$0
Transfers From General Fund	\$2,950,280
Fund Balance Appropriated	\$61,756

Total Enterprise (Environmental Services) Fund Revenues	<u><u>\$3,985,436</u></u>
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**ASHE COUNTY
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SECTION 10: That for said fiscal year there is hereby appropriated out of the Capital Projects - County Capital Improvements & Construction Fund the following:

EXPENDITURE: **APPROPRIATION**

County Capital Improvements & Construction

Airport	\$1,898,334
County Improvements	\$1,733,097
Agriculture Center - SB Grant	\$2,500,000
Agriculture Center - Golden LEAF - TTF Grant	\$500,000
Agriculture Center - ADFP Trust Fund Grant	\$200,000
Agriculture Center - Misc Expenses	\$10,000
Ashe Partnership Expansion Project	\$0
Hwy 163 River Input Project	\$53,143
Transfer to Other Funds	\$362,500

Capital Improvements & Construction **\$7,257,074**

**Total Capital Projects Fund -
County Capital Improvements & Construction Fund** **\$7,257,074**

SECTION 11: It is approved that the following Capital Projects - County Capital Impr. & Construction Fund revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing Capital Projects - County Capital Impr. & Construction Fund appropriations:

REVENUE SOURCE	AMOUNT
Transfers From General Fund	\$1,047,532
State Grants Airports	\$1,708,500
Agriculture Center - State Budget Grant	\$0
Tobacco Trust Fund Grant	\$500,000
Agriculture Trust Fund Grant	\$200,000
Ashe Partnership - State Budget Grant	\$0
Hwy 163 River Input - State Budget Grant	\$0
Miscellaneous Revenues	\$0
Fund Balance Appropriated	<u>\$3,801,042</u>

**Total Capital Projects - County Capital Improvements
& Construction Fund Revenues** **\$7,257,074**

**ASHE COUNTY
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SECTION 12: That for said fiscal year there is hereby appropriated out of the Capital Projects - School Construction & Capital Improvements Fund the following:

EXPENDITURE:	APPROPRIATION
<u>Education</u>	
School Construction & Capital Impr.	<u>\$8,945,276</u>
Total Capital Projects Fund - School Construction & Capital Improvements Fund	<u><u>\$8,945,276</u></u>

SECTION 13: It is approved that the following Capital Projects - School Construction and Capital Impr. Fund revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing Capital Projects - School Construction and Capital Improvements Fund appropriations:

REVENUE SOURCE	AMOUNT
Lottery Proceeds	\$0
PSBRF Lottery Funds Allotted	\$0
Proceeds from Loans	\$0
Due From General Fund	\$4,150,953
Due From Other Funds	\$0
From Other Governmental Units	\$0
Fund Balance Appropriated	<u>\$4,794,323</u>
Total Capital Projects Fund - School Construction & Capital Improvements Fund Revenues	<u><u>\$8,945,276</u></u>

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SECTION 14: That for said fiscal year there is hereby appropriated out of the Capital Reserve Fund - Landfill Construction and Post-Closure Fund the following:

EXPENDITURE:	APPROPRIATION
<u>Landfill & Post-Closure</u>	
Landfill Construction & Post-Closure	<u>\$200,000</u>
Total Capital Reserve Fund - Landfill Construction and Postclosure	<u><u>\$200,000</u></u>

SECTION 15: It is approved that the following Capital Reserve - Landfill Construction and Post-Closure Fund revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing Capital Reserve Fund - Landfill Construction & Post-closure appropriations:

REVENUE SOURCE	AMOUNT
Transfers from Enterprise Fund	\$200,000
Loan Proceeds	\$0
Fund Balance Appropriated	<u>\$0</u>
Total Capital Reserve Fund - Landfill Construction and Postclosure Revenues	<u><u>\$200,000</u></u>

**ASHE COUNTY
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SECTION 16: That for said fiscal year there is hereby appropriated out of the 4-H Program Activities Fund the following:

<u>EXPENDITURE:</u>	APPROPRIATION
4-H Program Activities Fund	<u>\$107,000</u>
Total 4-H Program Activities Fund Appropriations	<u><u>\$107,000</u></u>

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SECTION 17: It is approved that the following 4-H Program Activities Fund revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing 4-H Program Activities Fund appropriations:

REVENUE SOURCE:	AMOUNT
Restricted Intergovernmental Revenues	\$0
Sales & Service (Fees)	\$17,000
Donations & Match Funds	\$45,000
Miscellaneous Revenues	\$45,000
Fund Balance Appropriated	<u>\$0</u>
Total 4-H Program Activities Fund Revenues	<u><u>\$107,000</u></u>

**ASHE COUNTY
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SECTION 18: That for said fiscal year there is hereby appropriated out of the Deeds of Trust Special Revenue Fund the following:

EXPENDITURE:	APPROPRIATION
Remittance of State of NC	<u>\$350,000</u>
Total Deeds Of Trust Special Revenue Fund Appropriations	<u><u>\$350,000</u></u>

SECTION 19: It is approved that the following Deeds of Trust Special Revenue Fund revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing Deeds of Trust Special Revenue Fund appropriations:

REVENUE SOURCE:	AMOUNT
Deeds of Trust Fees	\$350,000
Fund Balance Appropriated	<u>\$0</u>
Total Deeds of Trust Special Revenue Fund Revenues	<u><u>\$350,000</u></u>

**ASHE COUNTY
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SECTION 20: That for said fiscal year there is hereby appropriated out of the Emergency Telephone System Fund the following:

EXPENDITURE:	APPROPRIATION
Emergency Telephone System Fund Op Exp	\$176,550
Emergency Telephone System Fund Capital Exp	\$125,000
FY2024A PSAP Grant Expenditures	\$33,324
Emergency Telephone System Fund Other Capital	<u>\$0</u>

Total Emergency Telephone System Fund Appropriations	<u><u>\$334,874</u></u>
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SECTION 21: It is approved that the following Emergency Telephone System Fund revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing Emergency Telephone System Fund appropriations:

REVENUE SOURCE:	AMOUNT
Emergency Telephone Fund Surcharge Fees	\$215,308
FY2024A PSAP Grant	\$33,324
Fund Balance Appropriated	<u>\$86,242</u>

Total Emergency Telephone System Fund Revenues	<u><u>\$334,874</u></u>
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**ASHE COUNTY
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Section 22: That for said fiscal year there is hereby approved out of the Community Development Block Grant Fund the following:

EXPENDITURE:	APPROPRIATION	
Neighborhood Revitalization Grant	\$298,000	
CV Coronavirus Grant	\$740,000	
	<u>\$0</u>	
 Total Community Development Block Grant Fund Appropriations		<u><u>\$1,038,000</u></u>

Section 23: It is approved that the following Community Development Block Grant Fund revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing Community Development Block Grant Fund appropriations:

REVENUE SOURCE:	AMOUNT	
Neighborhood Revitalization Grant	\$298,000	
CV Coronavirus Grant	\$740,000	
Fund Balance	<u>\$0</u>	
 Total Community Development Block Grant Revenues		<u><u>\$1,038,000</u></u>

**ASHE COUNTY
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Section 24: That for said fiscal year there is hereby approved out of the American Rescue Plan (ARP) Fund the following:

EXPENDITURE:	APPROPRIATION
ARP Expenses	
Transfer to General Fund	\$0
Transfer to General Fund	\$0
Transfer to Enterprise Fund	<u>\$0</u>
Total American Rescue Plan (ARP) Fund Appropriations	<u><u>\$0</u></u>

Section 25: It is approved that the following American Rescue Plan (ARP) Fund revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing American Rescue Plan Fund appropriations:

REVENUE SOURCE:	AMOUNT
American Rescue Plan (ARP) Funds	\$0
Fund Balance	<u>\$0</u>
Total American Rescue Plan (ARP) Revenues	<u><u>\$0</u></u>

**ASHE COUNTY
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SECTION 26: That for said fiscal year there is hereby appropriated out of the Economic Development Reserve Fund the following:

EXPENDITURE:	APPROPRIATION
Other Contractual Services	\$41,885
Contractual Services - IDF Match	\$0
Capital Outlay/Other - Golden LEAF	\$875,134
Capital Outlay/Other - ARC	\$0
Capital Outlay/Other - BREMCO REDLG	\$1,315,100
Capital Outlay/Other - IDF	\$0
Transfer to Other Funds	<u>\$229,000</u>

Total Economic Development Reserve Fund Appropriations	<u><u>\$2,461,119</u></u>
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Section 27: It is approved that the following Economic Development Reserve Fund revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing Economic Development Reserve Fund appropriations:

REVENUE SOURCE	AMOUNT
Transfers from General Fund	\$256,878
Golden LEAF Grant #2	\$875,134
IDF Grant	\$0
ARC Grant	\$0
Loan Proceeds - REDLG	\$0
Fund Balance Appropriated	<u>\$1,329,107</u>

Total Economic Development Reserve Fund Revenues	<u><u>\$2,461,119</u></u>
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ASHE COUNTY
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SECTION 28: That for said fiscal year there is hereby appropriated out of the Register of Deeds Automation Fund the following:

EXPENDITURE:	APPROPRIATION
Register of Deeds Automation Fund	<u>\$40,000</u>
Total Register of Deeds Automation Fund Appropriations	<u><u>\$40,000</u></u>

Section 29: It is approved that the following Register of Deeds Automation Fund revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing Register of Deeds Automation Fund appropriations:

REVENUE SOURCE	AMOUNT
Due from General Fund (Register of Deeds)	\$16,000
Fund Balance Appropriation	<u>\$24,000</u>
Total Register of Deeds Automation Fund Revenues	<u><u>\$40,000</u></u>

ASHE COUNTY
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SECTION 30: That for said fiscal year there is hereby appropriated out of the DSS Representative Payee Special Revenue Fund the following:

EXPENDITURE:	APPROPRIATION
DSS Representative Payee Special Revenue Fund	<u>\$630,000</u>
Total DSS Representative Payee Special Revenue Fund Appropriations	<u><u>\$630,000</u></u>

Section 31: It is approved that the following DSS Representative Special Revenue Fund revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing DSS Representative Payee Special Revenue Fund appropriations:

REVENUE SOURCE	AMOUNT
DSS Representative Payee Revenues	\$627,000
Donations & Contributions	\$3,000
Fund Balance Appropriation	<u>\$0</u>
Total DSS Representative Payee Special Revenue Fund Revenues	<u><u>\$630,000</u></u>

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SECTION 32: That for said fiscal year there is hereby appropriated out of the Opioid Settlements Special Revenue Fund the following:

EXPENDITURE:	APPROPRIATION
Opioid Settlements Special Revenue Fund Expenditures	<u>\$798,477</u>
Total Opioid Settlements Special Revenue Fund Appropriations	<u><u>\$798,477</u></u>

Section 33: It is approved that the following Opioid Settlements Special Revenue Fund revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing Opioid Settlements Special Revenue Fund appropriations:

REVENUE SOURCE	AMOUNT
Disbursement from Opioid Settlements	\$0
Disbursement from Opioid Bankruptcy Settlements	\$0
Fund Balance Appropriation	<u>\$798,477</u>
Total Opioid Settlements Special Revenue Fund Revenues	<u><u>\$798,477</u></u>

ASHE COUNTY
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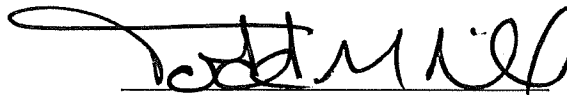
SECTION 34: There is hereby appropriated for the fiscal year ending June 30, 2025 the following rate of taxes on each one hundred dollars (\$100.00) assessed valuation of taxable property as listed as of January 1, 2024 for the purpose of raising the revenues from current year's property tax as set forth in the foregoing estimates of revenue in order to finance foregoing appropriations.

Tax rate per one hundred dollars (\$100.00)
dollars assessed valuation

\$0.44


Such rate is based on a total appraised value of property of taxation of \$5,947,403,319.00 with an assessment ratio of 100% of appraised value. Collection rate of 97.50% is based on fiscal year 2022/2023 collection rate of 97.50%.

Adopted this the 17th day of June, 2024.



Todd McNeill, Chairman

Attest:


Missy Seivers, Clerk to the Board