

**ASHE COUNTY
NORTH CAROLINA
2025/2026 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, 2026 according to the following
summary and schedules:

		Fund		
		Balance	Total	Total
	Revenue	Appropriated	Budget	Appropriated
General Fund	\$49,022,710	\$6,638,941	\$55,661,651	\$55,661,651
Court Facility Fees Fund	\$20,400	\$9,600	\$30,000	\$30,000
4-H Program Activities Fund	\$107,000	\$0	\$107,000	\$107,000
Deeds of Trust Special Revenue Fund	\$375,000	\$0	\$375,000	\$375,000
Enterprise Fund	\$3,959,700	\$816,220	\$4,775,920	\$4,775,920
Revaluation Fund	\$78,990	\$0	\$78,990	\$78,990
Capital Projects - County Capital Impr. & Construction Fund	\$5,598,512	\$492,219	\$6,090,731	\$6,090,731
Capital Projects - Schools Capital Impr. & Construction Fund	\$47,992,493	\$46,596,460	\$94,588,953	\$94,588,953
Capital Reserve - Landfill Constr. & Postclosure Fund	\$100,000	\$0	\$100,000	\$100,000
Emergency Telephone System Fund	\$247,319	\$37,731	\$285,050	\$285,050
Community Development Block Grant Fund	\$0	\$0	\$0	\$0
NC Helene Disaster Recovery Fund	\$0	\$468,678	\$468,678	\$468,678
Economic Development Reserve Fund	\$1,717,031	\$810,284	\$2,527,315	\$2,527,315
Register of Deeds Automation Fund	\$16,000	\$24,000	\$40,000	\$40,000
DSS Representative Payee Special Revenue Fund	\$700,000	\$0	\$700,000	\$700,000
Opioid Settlements Special Revenue Fund	\$0	\$750,000	\$750,000	\$750,000
TOTALS	\$109,935,155	\$56,644,133	\$166,579,288	\$166,579,288

**ASHE COUNTY
NORTH CAROLINA
2025/2026 BUDGET ORDINANCE**

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

EXPENDITURES:

APPROPRIATION

General Government:

Governing Body	\$281,455
Administration	\$450,310
Finance	\$658,299
Tax Administration	\$1,536,709
Legal	\$109,700
Courts	\$4,567
Elections	\$327,326
Register of Deeds	\$504,649
Information Technology	\$864,633
Public Buildings	<u>\$3,732,907</u>

Total General Government

\$8,470,555

Public Safety:

Law Enforcement	\$4,480,450
Corrections	\$3,203,659
Emergency Management	\$550,007
Fire	\$254,283
Inspections	\$453,885
Medical Examiner	\$28,750
Rescue Units	\$20,000
E911 Coordinator	\$10,300
E911 Operations Fund	\$152,940
Communications	<u>\$1,005,846</u>

Total Public Safety

\$10,160,120

Balance Carried Forward

\$18,630,675

**ASHE COUNTY
NORTH CAROLINA
2025/2026 BUDGET ORDINANCE**

SECTION 2: (CONTINUED)

Balance Brought Forward		\$18,630,675
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Transportation:

Airport	<u>\$467,672</u>	
Total Transportation		\$467,672

Environmental Protection:

Animal Control	<u>\$434,506</u>	
Total Environmental Protection		\$434,506

Economic & Physical Development:

Planning Department	\$218,369	
Community Development	\$719,253	
Cooperative Extension	\$579,222	
Soil Conservation	\$180,055	
Donations & Subsidies	<u>\$184,450</u>	
Total Economic & Physical Development		\$1,881,349

Human Services:

Health	\$724,000	
Mental Health	\$191,566	
Social Services	\$10,973,991	
Veterans Service	\$89,829	
Donations & Subsidies	\$1,730,772	
Ambulance Services	<u>\$1,677,168</u>	
Total Human Services		\$15,387,326

Balance Carried Forward		\$36,801,528
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**ASHE COUNTY
NORTH CAROLINA
2025/2026 BUDGET ORDINANCE**

SECTION 2: (CONTINUED)

Balance Brought Forward		\$36,801,528
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CULTURAL & RECREATIONAL:

Library	\$645,000	
Parks & Recreation Department	\$1,187,846	
Donations & Subsidies	<u>\$393,900</u>	

Total Cultural & Recreational		\$2,226,746
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Education	<u>\$8,775,273</u>	\$8,775,273
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Debt Service	<u>\$755,750</u>	\$755,750
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Fund Transfers	<u>\$6,852,354</u>	\$6,852,354
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Contingency Fund	<u>\$250,000</u>	\$250,000
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Total General Fund Expenditures		<u><u>\$55,661,651</u></u>
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**ASHE COUNTY
NORTH CAROLINA
2025/2026 BUDGET ORDINANCE**

SECTION 3: It is approved that the following General Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing General Fund appropriations:

REVENUES:

TYPE OF REVENUE:	APPROPRIATION
Ad Valorem Taxes	\$26,309,016
Other Taxes	\$12,183,100
Restricted Intergovernmental Revenue	\$7,832,819
Licenses & Permits	\$460,300
Sales & Services	\$977,475
Investment Earnings	\$1,260,000
Revenue Subtotal	\$49,022,710
Fund Balance Appropriated	\$6,638,941
Total General Fund Revenues	<u><u>\$55,661,651</u></u>

ASHE COUNTY
NORTH CAROLINA
2025/2026 BUDGET ORDINANCE

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

EXPENDITURE	APPROPRIATION
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Courts	<u>\$30,000</u>
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Total Court Facility Fees Fund Appropriations	<u><u>\$30,000</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, 2025 ending June 30, 2026 to meet the foregoing Court Facility Fees Fund appropriations:

REVENUE SOURCE:	AMOUNT
Interest On Investments	\$400
Court Facility Fees	\$20,000
Fund Balance Appropriated	<u>\$9,600</u>

Total Court Facility Fees Fund Revenues	<u><u>\$30,000</u></u>
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ASHE COUNTY
NORTH CAROLINA
2025/2026 BUDGET ORDINANCE

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

EXPENDITURE:	APPROPRIATION
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Contractual/Other	<u>\$78,990</u>
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Total Revaluation Fund Appropriations	<u><u>\$78,990</u></u>
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SECTION 7: It is approved that the following Revaluation Fund Revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the foregoing Revaluation Fund appropriations:

REVENUE SOURCE:	AMOUNT
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Interest On Investments	\$0
Contribution From General Fund	\$78,990
Fund Balance Appropriated	<u>\$0</u>

Total Revaluation Fund Revenues	<u><u>\$78,990</u></u>
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ASHE COUNTY
NORTH CAROLINA
2025/2026 BUDGET ORDINANCE

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	<u>\$4,775,920</u>
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Total Enterprise (Environmental Services) Fund Appropriations	<u><u>\$4,775,920</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, 2025 and ending June 30, 2026 to meet the foregoing Enterprise (Environmental Services) Fund appropriations:

REVENUE SOURCE	AMOUNT
Ad Valorem Taxes Designated for ES	\$3,000,000
Sales & Service	\$757,500
Restricted Intergovernmental Revenue	\$72,200
Interest On Investments	\$130,000
Proceeds From Loans	\$0
Transfers From General Fund	\$0
Fund Balance Appropriated	<u>\$816,220</u>

Total Enterprise (Environmental Services) Fund Revenues	<u><u>\$4,775,920</u></u>
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**ASHE COUNTY
NORTH CAROLINA
2025/2026 BUDGET ORDINANCE**

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
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County Capital Improvements & Construction

Airport	\$3,795,761
County Improvements	\$748,256
Agriculture Center - SB Grant	\$0
Agriculture Center - Golden LEAF - TTF Grant	\$0
Agriculture Center - ADFP Trust Fund Grant	\$0
Agriculture Center - Misc Expenses	\$10,000
Ashe Partnership Expansion Project	\$0
Hwy 163 River Input Project	\$53,912
County EMS - Capital Outlay Other	\$984,545
Transfer to Other Funds	\$498,257

Capital Improvements & Construction	<u>\$6,090,731</u>
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Total Capital Projects Fund -	
County Capital Improvements & Construction Fund	<u>\$6,090,731</u>

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, 2025 and ending June 30, 2026 to meet the foregoing Capital Projects - County Capital Impr. & Construction Fund appropriations:

REVENUE SOURCE	AMOUNT
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Transfers From General Fund	\$896,307
Agriculture Center - Golden LEAF Grant	\$0
Agriculture Center - State Budget Grant	\$0
Tobacco Trust Fund Grant	\$0
State Airport Grants	\$3,717,660
Hwy 163 River Input - State Budget Grant	\$0
Co EMS Tax District Tax Proceeds	\$984,545
Miscellaneous Revenues	\$0
Fund Balance Appropriated	\$492,219

Total Capital Projects - County Capital Improvements & Construction Fund Revenues	\$6,090,731
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ASHE COUNTY
NORTH CAROLINA
2025/2026 BUDGET ORDINANCE

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
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Education

School Construction & Capital Impr.	<u>\$94,588,953</u>
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Total Capital Projects Fund - School Construction & Capital Improvements Fund	<u><u>\$94,588,953</u></u>
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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, 2025 and ending June 30, 2026 to meet the foregoing Capital Projects - School Construction and Capital Improvements Fund appropriations:

REVENUE SOURCE	AMOUNT
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Lottery Proceeds	\$44,888,188
PSBRF Lottery Funds Allotted	\$0
Proceeds from Loans	\$0
Due From General Fund	\$3,104,305
Due From Other Funds	\$0
From Other Governmental Units	\$0
Fund Balance Appropriated	<u>\$46,596,460</u>

Total Capital Projects Fund - School Construction & Capital Improvements Fund Revenues	<u><u>\$94,588,953</u></u>
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ASHE COUNTY
NORTH CAROLINA
2025/2026 BUDGET ORDINANCE

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
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Landfill & Post-Closure

Landfill Construction & Post-Closure	\$100,000
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Total Capital Reserve Fund - Landfill Construction and Postclosure	<u>\$100,000</u>
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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, 2025 and ending June 30, 2026 to meet the foregoing Capital Reserve Fund - Landfill Construction & Post-closure appropriations:

REVENUE SOURCE	AMOUNT
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Transfers from Enterprise Fund	\$100,000
Loan Proceeds	\$0
Fund Balance Appropriated	<u>\$0</u>

Total Capital Reserve Fund - Landfill Construction and Postclosure Revenues	<u>\$100,000</u>
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ASHE COUNTY
NORTH CAROLINA
2025/2026 BUDGET ORDINANCE

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
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4-H Program Activities Fund	<u>\$107,000</u>
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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, 2025 and ending June 30, 2026 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
NORTH CAROLINA
2025/2026 BUDGET ORDINANCE

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

EXPENDITURE:	APPROPRIATION
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Remittance of State of NC	<u>\$375,000</u>
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Total Deeds Of Trust Special Revenue Fund Appropriations	<u><u>\$375,000</u></u>
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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, 2025 and ending June 30, 2026 to meet the foregoing Deeds of Trust Special Revenue Fund appropriations:

REVENUE SOURCE:	AMOUNT
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Deeds of Trust Fees	\$375,000
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Fund Balance Appropriated	<u>\$0</u>
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Total Deeds of Trust Special Revenue Fund Revenues	<u><u>\$375,000</u></u>
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**ASHE COUNTY
NORTH CAROLINA
2025/2026 BUDGET ORDINANCE**

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	\$195,050
Emergency Telephone System Fund Capital Exp	\$90,000
FY2025A PSAP Grant Expenditures	\$0
	<u>\$0</u>

Total Emergency Telephone System Fund Appropriations	<u><u>\$285,050</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, 2025 and ending June 30, 2026 to meet the foregoing Emergency Telephone System Fund appropriations:

REVENUE SOURCE:	AMOUNT
Emergency Telephone Fund Surcharge Fees	\$247,319
FY2025A PSAP Grant	\$0
Fund Balance Appropriated	<u>\$37,731</u>

Total Emergency Telephone System Fund Revenues	<u><u>\$285,050</u></u>
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**ASHE COUNTY
NORTH CAROLINA
2025/2026 BUDGET ORDINANCE**

**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	\$0
CV Coronavirus Grant	\$0
	<u>\$0</u>

**Total Community Development Block
Grant Fund Appropriations**

\$0

**Section 23: It is approved that the following Community Development
Block Grant Fund revenues will be available during the fiscal
year beginning July 1, 2025 and ending June 30, 2026 to meet
the foregoing Community Development Block Grant Fund
appropriations:**

REVENUE SOURCE:

AMOUNT

Neighborhood Revitalization Grant	\$0
CV Coronavirus Grant	\$0
Fund Balance	<u>\$0</u>

Total Community Development Block Grant Revenues

\$0

**ASHE COUNTY
NORTH CAROLINA
2025/2026 BUDGET ORDINANCE**

Section 24: That for said fiscal year there is hereby approved out of the
NC Helene Disaster Recovery Fund the following:

EXPENDITURE:	APPROPRIATION
NC Helene Disaster Recovery Expense	\$468,678
Transfer to General Fund	\$0
Transfer to General Fund	\$0
Transfer to Enterprise Fund	<u>\$0</u>

Total NC Helene Disaster Recovery Fund Appropriations	<u><u>\$468,678</u></u>
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Section 25: It is approved that the following NC Helene Disaster Recovery
Fund revenues will be available during the fiscal
year beginning July 1, 2025 and ending June 30, 2026 to meet
the foregoing NC Helene Disaster Recovery Fund
appropriations:

REVENUE SOURCE:	AMOUNT
NC DST Cash Flow Loan Proceeds	\$0
Fund Balance	<u>\$468,678</u>

Total NC Helene Disaster Recovery Fund) Revenues	<u><u>\$468,678</u></u>
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**ASHE COUNTY
NORTH CAROLINA
2025/2026 BUDGET ORDINANCE**

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 - ARC	\$0
Capital Outlay/Other - Golden LEAF Shell Building	\$1,425,000
Capital Outlay/Other - BREMCO REDLG	\$874,430
Capital Outlay/Other - IDF	\$0
Transfer to Other Funds	<u>\$186,000</u>

Total Economic Development Reserve Fund Appropriations	<u><u>\$2,527,315</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, 2025 and ending June 30, 2026 to meet the foregoing Economic Development Reserve Fund appropriations:

REVENUE SOURCE	AMOUNT
Transfers from General Fund	\$292,031
Golden LEAF Grant #3 Shell Building	\$1,425,000
IDF Grant	\$0
ARC Grant	\$0
Loan Proceeds - REDLG	\$0
Fund Balance Appropriated	<u>\$810,284</u>

Total Economic Development Reserve Fund Revenues	<u><u>\$2,527,315</u></u>
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ASHE COUNTY
NORTH CAROLINA
2025/2026 BUDGET ORDINANCE

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

\$40,000

Total Register of Deeds Automation
Fund Appropriations

\$40,000

Section 29: It is approved that the following Register of Deeds Automation Fund revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 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

\$24,000

Total Register of Deeds Automation
Fund Revenues

\$40,000

ASHE COUNTY
NORTH CAROLINA
2025/2026 BUDGET ORDINANCE

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

EXPENDITURE:	APPROPRIATION
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DSS Representative Payee Special Revenue Fund	<u>\$700,000</u>
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Total DSS Representative Payee Special Revenue Fund Appropriations	<u><u>\$700,000</u></u>
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Section 31: It is approved that the following DSS Representative Special Revenue
Fund revenues will be available during the fiscal year beginning
July 1, 2025 and ending June 30, 2026 to meet the foregoing
DSS Representative Payee Special Revenue Fund appropriations:

REVENUE SOURCE	AMOUNT
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DSS Representative Payee Revenues	\$697,000
Donations & Contributions	\$3,000
Fund Balance Appropriation	<u>\$0</u>

Total DSS Representative Payee Special Revenue Fund Revenues	<u><u>\$700,000</u></u>
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ASHE COUNTY
NORTH CAROLINA
2025/2026 BUDGET ORDINANCE

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

EXPENDITURE:	APPROPRIATION
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Opioid Settlements Special Revenue Fund Expenditures	<u>\$750,000</u>
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Total Opioid Settlements Special Revenue Fund Appropriations	<u><u>\$750,000</u></u>
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Section 33: It is approved that the following Opioid Settlements Special Revenue
Fund revenues will be available during the fiscal year beginning
July 1, 2025 and ending June 30, 2026 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>\$750,000</u>

Total Opioid Settlements Special Revenue Fund Revenues	<u><u>\$750,000</u></u>
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ASHE COUNTY
NORTH CAROLINA
2025/2026 BUDGET ORDINANCE

SECTION 34: There is hereby appropriated for the fiscal year ending June 30, 2026 the following rate of taxes on each one hundred dollars (\$100.00) assessed valuation of taxable property as listed as of January 1, 2025 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.

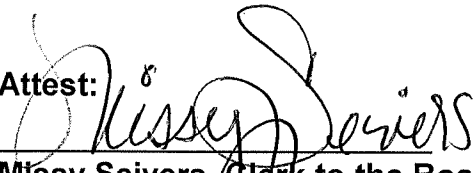
Tax rate per one hundred dollars (\$100.00)
dollars assessed valuation

\$0.44

Such rate is based on a total appraised value of property of taxation of \$5,978,975,838.00 with an assessment ratio of 100% of appraised value. Collection rate of 97.52% is based on fiscal year 2023/2024 collection rate of 97.52%.

Adopted this the 16th day of June, 2025.


Jerry Powers, Vice-Chairman
Ashe County Board of Commissioners

Attest: 
Missy Seivers, Clerk to the Board

