

**ASHE COUNTY
NORTH CAROLINA
2023/2024 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, 2023
and ending June 30, 2024 according to the following
summary and schedules:

		Fund		
	Revenue	Balance	Total	Total
		Appropriated	Budget	Appropriated
General Fund	\$47,232,362	\$4,300,082	\$51,532,444	\$51,532,444
Court Facility Fees Fund	\$22,000	\$19,000	\$41,000	\$41,000
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	\$3,716,300	\$0	\$3,716,300	\$3,716,300
Revaluation Fund	\$134,500	\$0	\$134,500	\$134,500
Capital Projects - County Capital Impr. & Construction Fund	\$3,391,343	\$4,067,248	\$7,458,591	\$7,458,591
Capital Projects - Schools Capital Impr. & Construction Fund	\$4,107,578	\$3,910,701	\$8,018,279	\$8,018,279
Capital Reserve - Landfill Constr. & Postclosure Fund	\$200,000	\$0	\$200,000	\$200,000
Emergency Telephone System Fund	\$181,246	\$0	\$181,246	\$181,246
Community Development Block Grant Fund	\$1,228,312	\$0	\$1,228,312	\$1,228,312
American Rescue Plan (ARP) Fund	\$0	\$0	\$0	\$0
Economic Development Reserve Fund	\$1,611,424	\$109,576	\$1,721,000	\$1,721,000
Register of Deeds Automation Fund	\$23,000	\$9,000	\$32,000	\$32,000
DSS Representative Payee Special Revenue Fund	\$530,000	\$0	\$530,000	\$530,000
Opioid Settlements Special Revenue Fund	\$282,740	\$0	\$282,740	\$282,740
TOTALS	\$63,117,805	\$12,415,607	\$75,533,412	\$75,533,412

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NORTH CAROLINA
2023/2024 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	\$261,930
Administration	\$460,046
Finance	\$668,583
Tax Administration	\$1,488,983
Legal	\$258,400
Courts	\$3,890
Elections	\$313,906
Register of Deeds	\$456,271
Information Technology	\$735,498
Public Buildings	<u>\$3,627,453</u>

Total General Government

\$8,274,960

Public Safety:

Law Enforcement	\$3,865,149
Corrections	\$2,764,603
Emergency Management	\$197,514
Fire	\$203,696
Inspections	\$504,539
Medical Examiner	\$22,750
Rescue Units	\$20,000
E911 Coordinator	\$10,090
E911 Operations Fund	\$103,840
Communications	<u>\$781,740</u>

Total Public Safety

\$8,473,921

Balance Carried Forward

\$16,748,881

**ASHE COUNTY
NORTH CAROLINA
2023/2024 BUDGET ORDINANCE**

SECTION 2: (CONTINUED)

Balance Brought Forward **\$16,748,881**

Transportation:

Airport \$388,022

Total Transportation **\$388,022**

Environmental Protection:

Animal Control \$358,600

Total Environmental Protection **\$358,600**

Economic & Physical Development:

Planning Department \$214,670

Economic Development \$730,742

Cooperative Extension \$512,332

Soil Conservation \$153,412

Donations & Subsidies \$225,917

Total Economic & Physical Development **\$1,837,073**

Human Services:

Health \$660,000

Mental Health \$190,566

Social Services \$10,051,982

Veterans Service \$75,184

Donations & Subsidies \$1,702,566

Ambulance Services \$1,403,856

Total Human Services **\$14,084,154**

Balance Carried Forward **\$33,416,730**

ASHE COUNTY
NORTH CAROLINA
2023/2024 BUDGET ORDINANCE

SECTION 2: (CONTINUED)

Balance Brought Forward \$33,416,730

CULTURAL & RECREATIONAL:

Library \$583,104
Parks & Recreation Department \$1,232,834
Donations & Subsidies \$371,833

Total Cultural & Recreational \$2,187,771

Education \$7,269,286 \$7,269,286

Debt Service \$807,375 \$807,375

Fund Transfers \$7,601,282 \$7,601,282

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

Total General Fund Expenditures \$51,532,444

**ASHE COUNTY
NORTH CAROLINA
2023/2024 BUDGET ORDINANCE**

SECTION 3: It is approved that the following General Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing General Fund appropriations:

REVENUES:

TYPE OF REVENUE:	APPROPRIATION
Ad Valorem Taxes	\$25,798,996
Other Taxes	\$11,902,200
Restricted Intergovernmental Revenue	\$7,195,066
Licenses & Permits	\$474,100
Sales & Services	\$962,000
Investment Earnings	\$900,000
Revenue Subtotal	\$47,232,362
Fund Balance Appropriated	\$4,300,082
Total General Fund Revenues	<u><u>\$51,532,444</u></u>

**ASHE COUNTY
NORTH CAROLINA
2023/2024 BUDGET ORDINANCE**

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

EXPENDITURE	APPROPRIATION
Courts	<u>\$41,000</u>
Total Court Facility Fees Fund Appropriations	<u><u>\$41,000</u></u>

SECTION 5: It is approved that the following Court Facility Fees Fund Revenues will be available during the fiscal year beginning July 1, 2023 ending June 30, 2024 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>\$19,000</u>
Total Court Facility Fees Fund Revenues	<u><u>\$41,000</u></u>

ASHE COUNTY
NORTH CAROLINA
2023/2024 BUDGET ORDINANCE

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

EXPENDITURE:	APPROPRIATION
Contractual/Other	<u>\$134,500</u>

Total Revaluation Fund Appropriations \$134,500

SECTION 7: It is approved that the following Revaluation Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Revaluation Fund appropriations:

REVENUE SOURCE:	AMOUNT
Interest On Investments	\$0
Contribution From General Fund	\$134,500
Fund Balance Appropriated	<u>\$0</u>

Total Revaluation Fund Revenues \$134,500

ASHE COUNTY
NORTH CAROLINA
2023/2024 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	\$3,716,300
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Total Enterprise (Environmental Services) Fund Appropriations	<u><u>\$3,716,300</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, 2023 and ending June 30, 2024 to meet the foregoing Enterprise (Environmental Services) Fund appropriations:

REVENUE SOURCE	AMOUNT
Sales & Service	\$730,020
Restricted Intergovernmental Revenue	\$66,000
Interest On Investments	\$120,000
Proceeds From Loans	\$0
Transfers From ARP Fund	\$2,800,280
Fund Balance Appropriated	<u>\$0</u>

Total Enterprise (Environmental Services) Fund Revenues	<u><u>\$3,716,300</u></u>
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ASHE COUNTY
NORTH CAROLINA
2023/2024 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
<u>Education</u>	
School Construction & Capital Impr.	<u>\$8,018,279</u>
Total Capital Projects Fund - School Construction & Capital Improvements Fund	<u><u>\$8,018,279</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, 2023 and ending June 30, 2024 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	\$4,107,578
Due From Other Funds	\$0
From Other Governmental Units	\$0
Fund Balance Appropriated	<u>\$3,910,701</u>
Total Capital Projects Fund - School Construction & Capital Improvements Fund Revenues	<u><u>\$8,018,279</u></u>

ASHE COUNTY
NORTH CAROLINA
2023/2024 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
<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, 2023 and ending June 30, 2024 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
NORTH CAROLINA
2023/2024 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	\$107,000
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Total 4-H Program Activities Fund Appropriations	<u>\$107,000</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, 2023 and ending June 30, 2024 to meet the foregoing 4-H Program Activities Fund appropriations:

REVENUE SOURCE:	AMOUNT
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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>\$107,000</u>
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ASHE COUNTY
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2023/2024 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
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, 2023 and ending June 30, 2024 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
NORTH CAROLINA
2023/2024 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	\$95,726
Emergency Telephone System Fund Capital Exp	\$85,520
FY2024A PSAP Grant Expenditures	\$0
Emergency Telephone System Fund Other Capital	<u>\$0</u>

Total Emergency Telephone System Fund Appropriations	<u><u>\$181,246</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, 2023 and ending June 30, 2024 to meet the foregoing Emergency Telephone System Fund appropriations:

REVENUE SOURCE:	AMOUNT
Emergency Telephone Fund Surcharge Fees	\$181,246
FY2024A PSAP Grant	\$0
Fund Balance Appropriated	<u>\$0</u>

Total Emergency Telephone System Fund Revenues	<u><u>\$181,246</u></u>
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**ASHE COUNTY
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2023/2024 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	\$475,463	
CV Coronavirus Grant	\$752,849	
	<u>\$0</u>	
 Total Community Development Block Grant Fund Appropriations		<u><u>\$1,228,312</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, 2023 and ending June 30, 2024 to meet the foregoing Community Development Block Grant Fund appropriations:

REVENUE SOURCE:	AMOUNT	
Neighborhood Revitalization Grant	\$475,463	
CV Coronavirus Grant	\$752,849	
Fund Balance	<u>\$0</u>	
 Total Community Development Block Grant Revenues		<u><u>\$1,228,312</u></u>

**ASHE COUNTY
NORTH CAROLINA
2023/2024 BUDGET ORDINANCE**

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, 2023 and ending June 30, 2024 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
NORTH CAROLINA
2023/2024 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	\$100,000
Contractual Services - IDF Match	\$0
Capital Outlay/Other - Golden LEAF	\$0
Capital Outlay/Other - ARC	\$0
Capital Outlay/Other - BREMCO REDLG	\$1,360,000
Capital Outlay/Other - IDF	\$0
Transfer to Other Funds	<u>\$261,000</u>

Total Economic Development Reserve Fund Appropriations	<u><u>\$1,721,000</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, 2023 and ending June 30, 2024 to meet the foregoing Economic Development Reserve Fund appropriations:

REVENUE SOURCE	AMOUNT
Transfers from General Fund	\$251,424
Golden LEAF Grant	\$0
IDF Grant	\$0
ARC Grant	\$0
Loan Proceeds - REDLG	\$1,360,000
Fund Balance Appropriated	<u>\$109,576</u>

Total Economic Development Reserve Fund Revenues	<u><u>\$1,721,000</u></u>
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ASHE COUNTY
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2023/2024 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	<u>\$32,000</u>
Total Register of Deeds Automation Fund Appropriations	<u><u>\$32,000</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, 2023 and ending June 30, 2024 to meet the foregoing Register of Deeds Automation Fund appropriations:

REVENUE SOURCE	AMOUNT
Due from General Fund (Register of Deeds)	\$23,000
Fund Balance Appropriation	<u>\$9,000</u>
Total Register of Deeds Automation Fund Revenues	<u><u>\$32,000</u></u>

**ASHE COUNTY
NORTH CAROLINA
2023/2024 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
DSS Representative Payee Special Revenue Fund	<u>\$530,000</u>
Total DSS Representative Payee Special Revenue Fund Appropriations	<u><u>\$530,000</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, 2023 and ending June 30, 2024 to meet the foregoing DSS Representative Payee Special Revenue Fund appropriations:

REVENUE SOURCE	AMOUNT
DSS Representative Payee Revenues	\$527,000
Donations & Contributions	\$3,000
Fund Balance Appropriation	<u>\$0</u>
Total DSS Representative Payee Special Revenue Fund Revenues	<u><u>\$530,000</u></u>

ASHE COUNTY
NORTH CAROLINA
2023/2024 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
Opioid Settlements Special Revenue Fund Expenditures	<u>\$282,740</u>
Total Opioid Settlements Special Revenue Fund Appropriations	<u><u>\$282,740</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, 2023 and ending June 30, 2024 to meet the foregoing Opioid Settlements Special Revenue Fund appropriations:

REVENUE SOURCE	AMOUNT
Disbursement from Opioid Settlements	\$268,426
Disbursement from Opioid Bankruptcy Settlements	\$14,314
Fund Balance Appropriation	<u>\$0</u>
Total Opioid Settlements Special Revenue Fund Revenues	<u><u>\$282,740</u></u>

ASHE COUNTY
NORTH CAROLINA
2023/2024 BUDGET ORDINANCE

SECTION 32: There is hereby appropriated for the fiscal year ending June 30, 2024 the following rate of taxes on each one hundred dollars (\$100.00) assessed valuation of taxable property as listed as of January 1, 2023 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.

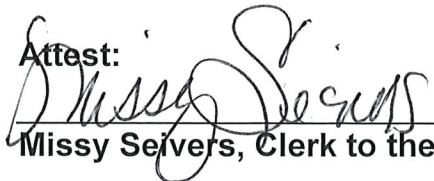
Tax rate per one hundred dollars (\$100.00)
dollars assessed valuation \$0.44

Such rate is based on a total appraised value of property of taxation of \$5,789,097,014.00 with an assessment ratio of 100% of appraised value. Collection rate of 97.48% is based on fiscal year 2021/2022 collection rate of 97.48%.

Adopted this the 19th day of June, 2023.



Todd McNeill, Chairman

Attest:


Missy Seivers, Clerk to the Board

