

**ASHE COUNTY  
NORTH CAROLINA  
2026/2027 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, 2026 and ending June 30, 2027 according to the following summary and schedules:

		Fund		
		Balance	Total	Total
	Revenue	Appropriated	Budget	Appropriated
<b>General Fund</b>	\$50,567,087	\$4,799,930	\$55,367,017	\$55,367,017
<b>Court Facility Fees Fund</b>	\$20,200	\$9,800	\$30,000	\$30,000
<b>4-H Program Activities Fund</b>	\$82,000	\$25,000	\$107,000	\$107,000
<b>Deeds of Trust Special Revenue Fund</b>	\$375,000	\$0	\$375,000	\$375,000
<b>Enterprise Fund</b>	\$7,020,800	\$264,743	\$7,285,543	\$7,285,543
<b>Revaluation Fund</b>	\$78,990	\$24,000	\$102,990	\$102,990
<b>Capital Projects - County Capital Impr. &amp; Construction Fund</b>	\$7,949,727	\$1,746,605	\$9,696,332	\$9,696,332
<b>Capital Projects - Schools Capital Impr. &amp; Construction Fund</b>	\$40,870,452	\$26,404,949	\$67,275,401	\$67,275,401
<b>Capital Reserve - Landfill Constr. &amp; Postclosure Fund</b>	\$100,000	\$14,821,493	\$14,921,493	\$14,921,493
<b>Emergency Telephone System Fund</b>	\$203,862	\$149,404	\$353,266	\$353,266
<b>Community Development Block Grant Fund</b>	\$0	\$0	\$0	\$0
<b>NC Helene Disaster Recovery Fund</b>	\$0	\$1,263,568	\$1,263,568	\$1,263,568
<b>Economic Development Reserve Fund</b>	\$3,223,173	\$1,103,745	\$4,326,918	\$4,326,918
<b>Register of Deeds Automation Fund</b>	\$17,000	\$23,000	\$40,000	\$40,000
<b>DSS Representative Payee Special Revenue Fund</b>	\$725,000	\$0	\$725,000	\$725,000
<b>Opioid Settlements Special Revenue Fund</b>	\$300,000	\$450,000	\$750,000	\$750,000
<b>TOTALS</b>	<b>\$111,533,291</b>	<b>\$51,086,237</b>	<b>\$162,619,528</b>	<b>\$162,619,528</b>

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

<b>EXPENDITURES:</b>	<b>APPROPRIATION</b>
<b><u>General Government:</u></b>	
Governing Body	\$283,834
Administration	\$450,574
Finance	\$706,718
Tax Administration	\$1,679,261
Legal	\$85,434
Courts	\$5,560
Elections	\$331,273
Register of Deeds	\$549,618
Information Technology	\$877,564
Public Buildings	<u>\$3,226,177</u>
<b>Total General Government</b>	<b>\$8,196,013</b>
<b><u>Public Safety:</u></b>	
Law Enforcement	\$4,670,664
Corrections	\$3,425,514
Emergency Management	\$411,387
Fire	\$213,154
Inspections	\$481,744
Medical Examiner	\$28,750
Rescue Units	\$20,000
E911 Coordinator	\$10,300
E911 Operations Fund	\$109,140
Communications	<u>\$924,887</u>
<b>Total Public Safety</b>	<b>\$10,295,540</b>
<b>Balance Carried Forward</b>	<b>\$18,491,553</b>

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**SECTION 2: (CONTINUED)**

**Balance Brought Forward** **\$18,491,553**

**Transportation:**

Airport \$447,333

**Total Transportation** **\$447,333**

**Environmental Protection:**

Animal Control \$462,800

**Total Environmental Protection** **\$462,800**

**Economic & Physical Development:**

Planning Department \$200,396

Community Development \$706,759

Cooperative Extension \$609,732

Soil Conservation \$258,424

Donations & Subsidies \$194,000

**Total Economic & Physical Development** **\$1,969,311**

**Human Services:**

Health \$745,720

Mental Health \$192,216

Social Services \$10,436,560

Veterans Service \$96,485

Donations & Subsidies \$1,695,481

Ambulance Services & EMS \$1,838,879

**Total Human Services** **\$15,005,341**

**Balance Carried Forward** **\$36,376,338**

**ASHE COUNTY  
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**SECTION 2: (CONTINUED)**

**Balance Brought Forward** **\$36,376,338**

**CULTURAL & RECREATIONAL:**

Library	\$647,741
Parks & Recreation Department	\$1,275,254
Donations & Subsidies	<u>\$383,003</u>

**Total Cultural & Recreational** **\$2,305,998**

**Education** **\$8,060,429** **\$8,060,429**

**Debt Service** **\$727,750** **\$727,750**

**Fund Transfers** **\$7,646,501** **\$7,646,501**

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

**Total General Fund Expenditures** **\$55,367,016**

**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, 2026 and ending June 30, 2027 to meet the foregoing General Fund appropriations:

**REVENUES:**

<b>TYPE OF REVENUE:</b>	<b>APPROPRIATION</b>
Ad Valorem Taxes	\$27,147,352
Other Taxes	\$13,217,300
Restricted Intergovernmental Revenue	\$7,543,170
Licenses & Permits	\$542,115
Sales & Services	\$917,150
Investment Earnings	\$1,200,000
<b>Revenue Subtotal</b>	<b>\$50,567,087</b>
Fund Balance Appropriated	\$4,799,930
<b>Total General Fund Revenues</b>	<b><u><u>\$55,367,016</u></u></b>

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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>\$30,000</u>
<b>Total Court Facility Fees Fund Appropriations</b>	<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, 2026 ending June 30, 2027 to meet the foregoing Court Facility Fees Fund appropriations:

REVENUE SOURCE:	AMOUNT
Interest On Investments	\$200
Court Facility Fees	\$20,000
Fund Balance Appropriated	<u>\$9,800</u>
<b>Total Court Facility Fees Fund Revenues</b>	<u><u>\$30,000</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>\$102,990</u>
<b>Total Revaluation Fund Appropriations</b>	<u><u>\$102,990</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, 2026 and ending June 30, 2027 to meet the foregoing Revaluation Fund appropriations:

REVENUE SOURCE:	AMOUNT
Interest On Investments	\$0
Contribution From General Fund	\$78,990
Fund Balance Appropriated	<u>\$24,000</u>
<b>Total Revaluation Fund Revenues</b>	<u><u>\$102,990</u></u>

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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
<b><u>ENVIRONMENTAL PROTECTION:</u></b>	
Environmental Services	<u>\$7,285,543</u>
<b>Total Enterprise (Environmental Services) Fund Appropriations</b>	<b><u><u>\$7,285,543</u></u></b>

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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, 2026 and ending June 30, 2027 to meet the foregoing Enterprise (Environmental Services) Fund appropriations:

REVENUE SOURCE	AMOUNT
Ad Valorem Taxes Designated for ES	\$3,000,000
Sales & Service	\$828,300
Restricted Intergovernmental Revenue	\$3,072,500
Interest On Investments	\$100,000
Sale of Fixed Assets	\$20,000
Transfers From General Fund	\$0
Fund Balance Appropriated	<u>\$264,743</u>
<b>Total Enterprise (Environmental Services) Fund Revenues</b>	<b><u><u>\$7,285,543</u></u></b>

**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	
<u>County Capital Improvements &amp; Construction</u>		
Airport	\$6,354,538	
County Improvements	\$748,256	
Agriculture Center - SB Grant	\$0	
Agriculture Center - Golden LEAF - TTF Grant	\$0	
Agriculture Center - ADFP Trust Fund Grant	\$0	
EMS - Capital Outlay Equipment	\$571,914	
Ashe Partnership Expansion Project	\$0	
Hwy 163 River Input Project	\$53,784	
County EMS - Capital Outlay Other	\$970,929	
Transfer to Other Funds	\$996,911	
<b>Capital Improvements &amp; Construction</b>	<b><u>\$9,696,332</u></b>	
<b>Total Capital Projects Fund - County Capital Improvements &amp; Construction Fund</b>		<b><u><u>\$9,696,332</u></u></b>

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**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, 2026 and ending June 30, 2027 to meet the foregoing Capital Projects - County Capital Impr. & Construction Fund appropriations:

REVENUE SOURCE	AMOUNT	
Transfers From General Fund	\$848,955	
Agriculture Center - Golden LEAF Grant	\$0	
Agriculture Center - State Budget Grant	\$0	
Tobacco Trust Fund Grant	\$0	
State Airport Grants	\$6,031,214	
Hwy 163 River Input - State Budget Grant	\$0	
Co EMS Tax District Tax Proceeds	\$1,069,558	
Miscellaneous Revenues	\$0	
Fund Balance Appropriated	<u>\$1,746,605</u>	
<b>Total Capital Projects - County Capital Improvements &amp; Construction Fund Revenues</b>		<b><u><u>\$9,696,332</u></u></b>

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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>\$67,275,401</u>
<b>Total Capital Projects Fund - School Construction &amp; Capital Improvements Fund</b>	<b><u><u>\$67,275,401</u></u></b>

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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, 2026 and ending June 30, 2027 to meet the foregoing Capital Projects - School Construction and Capital Improvements Fund appropriations:

REVENUE SOURCE	AMOUNT
Lottery Proceeds	\$37,000,000
PSBRF Lottery Funds Allotted	\$0
Proceeds from Loans	\$0
Due From General Fund	\$3,870,452
Due From Other Funds	\$0
From Other Governmental Units	\$0
Fund Balance Appropriated	<u>\$26,404,949</u>
<b>Total Capital Projects Fund - School Construction &amp; Capital Improvements Fund Revenues</b>	<b><u><u>\$67,275,401</u></u></b>

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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 &amp; Post-Closure</u>		
Contractual - Construction	\$14,821,493	
Landfill Postclosure Reserve	<u>\$100,000</u>	
 <b>Total Capital Reserve Fund - Landfill Construction and Postclosure</b>		<u><u>\$14,921,493</u></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, 2026 and ending June 30, 2027 to meet the foregoing Capital Reserve Fund - Landfill Construction & Post-closure appropriations:

REVENUE SOURCE	AMOUNT	
Transfers from Enterprise Fund	\$100,000	
Loan Proceeds	\$0	
Fund Balance Appropriated	<u>\$14,821,493</u>	
 <b>Total Capital Reserve Fund - Landfill Construction and Postclosure Revenues</b>		<u><u>\$14,921,493</u></u>

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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>
<b>Total 4-H Program Activities Fund Appropriations</b>	<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, 2026 and ending June 30, 2027 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	\$35,000
Miscellaneous Revenues	\$30,000
Fund Balance Appropriated	<u>\$25,000</u>
<b>Total 4-H Program Activities Fund Revenues</b>	<u><u>\$107,000</u></u>

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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>\$375,000</u>

<b>Total Deeds Of Trust Special Revenue Fund Appropriations</b>	<b>\$375,000</b>
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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, 2026 and ending June 30, 2027 to meet the foregoing Deeds of Trust Special Revenue Fund appropriations:

REVENUE SOURCE:	AMOUNT
Deeds of Trust Fees	\$375,000
Fund Balance Appropriated	<u>\$0</u>

<b>Total Deeds of Trust Special Revenue Fund Revenues</b>	<b>\$375,000</b>
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**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	\$253,266
Emergency Telephone System Fund Capital Exp	\$100,000
FY2025A PSAP Grant Expenditures	\$0
	<u>\$0</u>
<b>Total Emergency Telephone System Fund Appropriations</b>	 <u><u>\$353,266</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, 2026 and ending June 30, 2027 to meet the foregoing Emergency Telephone System Fund appropriations:

REVENUE SOURCE:	AMOUNT
Emergency Telephone Fund Surcharge Fees	\$203,862
FY2025A PSAP Grant	\$0
Fund Balance Appropriated	<u>\$149,404</u>
<b>Total Emergency Telephone System Fund Revenues</b>	 <u><u>\$353,266</u></u>

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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	\$0	
CV Coronavirus Grant	\$0	
	<u>\$0</u>	
 <b>Total Community Development Block Grant Fund Appropriations</b>		<u><u>\$0</u></u>

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**Section 23: It is approved that the following Community Development Block Grant Fund revenues will be available during the fiscal year beginning July 1, 2026 and ending June 30, 2027 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>	
 <b>Total Community Development Block Grant Revenues</b>		<u><u>\$0</u></u>

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

<b>EXPENDITURE:</b>	<b>APPROPRIATION</b>	
NC Helene Disaster Recovery Expense	\$1,137,211	
Reimbursement Payment of 10%	\$126,357	
Transfer to General Fund	\$0	
Transfer to Enterprise Fund	<u>\$0</u>	
 <b>Total NC Helene Disaster Recovery Fund Appropriations</b>		 <u><u>\$1,263,568</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, 2026 and ending June 30, 2027 to meet the foregoing NC Helene Disaster Recovery Fund appropriations:**

<b>REVENUE SOURCE:</b>	<b>AMOUNT</b>	
NC DST Cash Flow Loan Proceeds	\$0	
Fund Balance	<u>\$1,263,568</u>	
 <b>Total NC Helene Disaster Recovery Fund) Revenues</b>		 <u><u>\$1,263,568</u></u>

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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	\$770,889
Contractual Services - IDF Match	\$0
Capital Outlay/Other - ARC	\$0
Capital Outlay/Other - Golden LEAF Shell Building	\$2,500,000
Capital Outlay/Other - BREMCO REDLG	\$870,029
Capital Outlay/Other - IDF	\$0
Transfer to Other Funds	<u>\$186,000</u>
<b>Total Economic Development Reserve Fund Appropriations</b>	<u><u>\$4,326,918</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, 2026 and ending June 30, 2027 to meet the foregoing Economic Development Reserve Fund appropriations:

REVENUE SOURCE	AMOUNT
Transfers from Cap Proj/Co Cap Imp & Co Fund	\$421,860
Transfers from General Fund	\$301,313
Golden LEAF Grant #3 Shell Building	\$2,500,000
ARC Grant	\$0
Loan Proceeds - REDLG	\$0
Fund Balance Appropriated	<u>\$1,103,745</u>
<b>Total Economic Development Reserve Fund Revenues</b>	<u><u>\$4,326,918</u></u>

**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>
<b>Total Register of Deeds Automation Fund Appropriations</b>	<u><u>\$40,000</u></u>

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**Section 29:** It is approved that the following Register of Deeds Automation Fund revenues will be available during the fiscal year beginning July 1, 2026 and ending June 30, 2027 to meet the foregoing Register of Deeds Automation Fund appropriations:

REVENUE SOURCE	AMOUNT
Due from General Fund (Register of Deeds)	\$17,000
Fund Balance Appropriation	<u>\$23,000</u>
<b>Total Register of Deeds Automation Fund Revenues</b>	<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>\$725,000</u>
<b>Total DSS Representative Payee Special Revenue Fund Appropriations</b>	<u><u>\$725,000</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, 2026 and ending June 30, 2027 to meet the foregoing DSS Representative Payee Special Revenue Fund appropriations:

REVENUE SOURCE	AMOUNT
DSS Representative Payee Revenues	\$722,000
Donations & Contributions	\$3,000
Fund Balance Appropriation	<u>\$0</u>
<b>Total DSS Representative Payee Special Revenue Fund Revenues</b>	<u><u>\$725,000</u></u>

**ASHE COUNTY  
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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>\$750,000</u>
<b>Total Opioid Settlements Special Revenue Fund Appropriations</b>	<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, 2026 and ending June 30, 2027 to meet the foregoing Opioid Settlements Special Revenue Fund appropriations:

REVENUE SOURCE	AMOUNT
Disbursement from Opioid Settlements	\$300,000
Disbursement from Opioid Bankruptcy Settlements	\$0
Fund Balance Appropriation	<u>\$450,000</u>
<b>Total Opioid Settlements Special Revenue Fund Revenues</b>	<u><u>\$750,000</u></u>

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SECTION 34: There is hereby appropriated for the fiscal year ending June 30, 2027 the following rate of taxes on each one hundred dollars (\$100.00) assessed valuation of taxable property as listed as of January 1, 2026 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 \$6,166,311,403.00 with an assessment ratio of 100% of appraised value. Collection rate of 97.55% is based on fiscal year 2024/2025 collection rate of 97.55%.

Adopted this the 19th day of June, 2026.

Todd McNeill, Chairman  
Ashe County Board of Commissioners

Attest:

Missy Seivers, Clerk to the Board

