

*Ashe County
North Carolina
2026/2027 Proposed Budget*



Presented to the

Ashe County Board of Commissioners

Board of County Commissioners:

Todd McNeill, Chairman

Jerry Powers, Vice-Chairman

Mike Eldreth, Member

Wes Greene, Member

Russell Killen, Member

*By: Adam Stumb, County Manager
May 18, 2026*



This proposed budget for fiscal year 2026/2027 for Ashe County, North Carolina, has been prepared in accordance with the North Carolina Government Budget and Fiscal Control Act and NC General Statute 153A-82.

The local budget for Ashe County remains the most important policy document prepared each year. The budget sets the priorities, guides operational decisions, and reflects both long term and strategic goals and immediate needs of our residents. It reflects the needs of the County as a whole, each individual department, and non-profits that provide community supported services.

As with all years, the budget is developed in an uncertain environment. This year is no different as fuel prices drive up the price of materials and puts a heavy burden on departments that rely on diesel fuel. Federal and state funding priorities are in flux as HR 1 shifts more administrative burden to local government. At the state level, draft language being considered in Raleigh, seeks to upend Ashe County's ability to provide local services by limiting our ability to levy local revenue.

Current Budget:

Hurricane Helene

While the effects of Hurricane Helene will be felt for decades to come, the community continues to rebuild and move towards normalcy. Work at the Riverview Community Center has gained momentum this year with the Charlotte Hornets coming to aid the rebuilding of the gym. Work on the roof has been completed, and work on the core infrastructure (plumbing and electric) has begun and will continue into the coming year. Case workers through NC Works and Ashe County Department of Social Services will conclude at the end of the fiscal year, while cases will be handled through current DSS staff or handed off to other charitable foundations. Existing staff continue to work on rebuilding efforts through new grant programs like CDBG-DR and existing programs like RenewNC. County staff will continue collaborating with other agencies like NCACC and the High Country Council of Governments to build staff capacity and continue the rebuilding process.

Middle School

Ashe County Middle School is taking shape with all steel to be in place within the coming weeks. Work will continue with hopes of opening the school within the next two years.

Solid Waste

Work at the Ashe County Landfill has begun and will conclude in the 2026/2027 Fiscal Year. The new cell, when completed, should provide enough space for the County's solid waste needs for the next 20 years.

Work Force

Several significant economic development projects launched this fiscal year, further strengthening Ashe County's already strong manufacturing base. These projects include construction of the new shell

building at the Industrial Park and the GE expansion project, a \$53 million investment that will add approximately 35,000 square feet to the existing facility and has the potential to create up to 44 new jobs. In addition, interest in the Industrial Park continues to grow, with multiple serious inquiries into land purchases that signal growth and long-term confidence in Ashe County as a destination for manufacturing.

Proposed Budget:

EMS

The transition to County operated EMS will not take place until July 2028, but there is substantial ground-work to be done well in advance. One of the critical steps, and recommended in the budget, is the hiring of an EMS director to build and lead the new department. Their task will be to establish the infrastructure needed for the department, including a new base, vehicles and lifesaving equipment. They will also work to establish policies and guidelines for day-to-day operations. This role will require strong leadership and discipline to ensure this department is ready to serve the community on day one.

Tax

Recommended in this budget is the second position of two proposed in the budget, an Assistant Tax Administrator. This position will create depth in the tax office leadership, will assist with EMS billing and collections, and will help establish the financial process that will come with the new service.

Building

Upgrades will begin this year on the HVAC system at the courthouse which will replace aging components and create a more efficient system that should save on energy costs in the future. The upgrades include replacement of the chiller and replacement of internal equipment that controls fans, dampers, and other mechanical equipment.

Environmental Services and Building

The Environmental Services Department was the recipient of a \$3 million Helene Recovery Recycling Infrastructure Grant from the NC Department of Environmental Quality. This grant will provide funds to purchase capital equipment including a front-loading garbage truck, a roll off truck, roll off containers, cardboard baler, recycling containers, a new building for the household hazardous waste facility, excavator, track loader and dump truck. This grant will address several needed capital items in this budget and future budgets reducing the burden on local funds.

Work on the new Environmental Services building will also begin in the coming budget year. In March of 2020, the County purchased property in West Jefferson to construct a new convenience site and new workshop for the department. A year after the purchase of the property, the County followed through on its commitment, constructing and opening the new convenience site. Construction of the new building is expected to be completed in 2027, providing much needed operational space for the department.

Parks and Recreation

Parks and Rec will begin the implementation of a Parks and Recreational Trust Fund Grant that will construct new amenities at Family Central, including a splash pad, shelter and playground. This project is part of the proposed redevelopments of Family Central. This work also supports ongoing discussions around the YMCA locating at Family Central, bringing additional gym space, pool, and workout facilities.

Airport

This budget proposes continued investment in the airport fencing project, which expands the perimeter fencing to improve security, control access, and reduce wildlife intrusion onto the runway. The total project cost is approximately \$3 million, funded through a state grant that requires a 10 percent local match.

Other Items of note in this year's budget:

Insurance/Retirement/Part Time Pay

Rates for employee insurance and retirement contributions have increased again this year, along with the State Health Plan's newly implemented 2.4% surcharge. To remain competitive and support departments that rely on part time staffing, this budget also proposes a \$0.50 per hour increase across all part time pay classifications.

Social Services

While an unfilled temporary position was cut from Social Services, the County supports existing staff with software and equipment to streamline their jobs including ongoing support for Traverse and Compass as well as, back support for each of the programs. These systems are crucial for staff to maintain accurate records, reducing errors and helping staff manage the increased administrative burden created by recent federal rule changes (HR 1).

COLA

Several factors support the need for a cost-of-living adjustment this fiscal year. Ashe County must remain competitive with major local employers such as GE, AEV, and Ashe County Schools, as well as with surrounding counties. Competition is especially intense in positions common across local governments, most notably law enforcement, where recruitment and retention challenges are most pronounced. Additionally, the 12-month inflation index rose from 2.4% to 3.3% in the last month, driven largely by fuel costs. A COLA helps ensure employee wages keep pace with rising costs of fuel, food, and housing.

Animal Control

The assessment of the property for the potential animal shelter will continue into the new year and will end with a review of development limitations, limited budget figures, and possible land use approval from the Town of West Jefferson. Once completed, we can discuss next steps for this site.

Occupancy Tax Projects

Two notable projects supported by occupancy tax revenues include the Town of Lansing's PARTF application, and support of the construction at the Deep Ford Road river access with the New River Conservancy.

Recommendation:

This year a 2-cent property tax increase is necessary to maintain the strong level of service that Ashe County residents expect and depend upon. This adjustment will help preserve essential county services such as public safety, emergency response, education, infrastructure, and community programs while guaranteeing the county remains financially stable amid increasing uncertainty surrounding changes in state and federal policy and future local government revenue authority.

This budget reflects the dedication and hard work of each department, committed to delivering a high level of service while maintaining a conservative approach to budgeting. Not every budget request can be met, but each department will strive to provide the best service possible.

In conclusion, the proposed budget for the General Fund for fiscal year 2026/2027 is \$57,071,889 with a proposed tax rate of \$.46 per one hundred dollars (\$100) assessed valuation.

I respectfully submit this budget to the Board of Commissioners and welcome the discussion and input of the Board this 18th day of May 2026.

A handwritten signature in black ink, appearing to read 'Adam Stumb', is written in a cursive style.

Adam Stumb
County Manager

**ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET**

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

Section 1: The following amounts are hereby proposed 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:

	Estimated	Fund	Total	Proposed
	Revenue	Balance	Budget	Budget
		Appropriated		
General Fund	\$52,207,416	\$4,864,473	\$57,071,889	\$57,071,889
Court Facility Fees Fund	\$20,200	\$9,800	\$30,000	\$30,000
4-H Program Activities Fund	\$82,000	\$25,000	\$107,000	\$107,000
Deeds of Trust Special Revenue Fund	\$375,000	\$0	\$375,000	\$375,000
Enterprise Fund	\$7,020,800	\$264,743	\$7,285,543	\$7,285,543
Revaluation Fund	\$78,990	\$24,000	\$102,990	\$102,990
Capital Projects - County Capital Impr. & Construction Fund	\$7,949,727	\$1,746,605	\$9,696,332	\$9,696,332
Capital Projects - Schools Capital Impr. & Construction Fund	\$40,870,452	\$26,404,949	\$67,275,401	\$67,275,401
Capital Projects - Landfill Constr. & Postclosure Fund	\$100,000	\$14,821,493	\$14,921,493	\$14,921,493
Emergency Telephone System Fund/E911	\$203,862	\$149,404	\$353,266	\$353,266
Community Development Block Grant Fund	\$0	\$0	\$0	\$0
NC Helene Disaster Recovery Fund	\$0	\$1,263,568	\$1,263,568	\$1,263,568
Economic Development Reserve Fund	\$3,223,173	\$1,405,058	\$4,628,231	\$4,628,231
Register of Deeds Automation Fund	\$17,000	\$23,000	\$40,000	\$40,000
DSS Representative Payee Special Revenue Fund	\$725,000	\$0	\$725,000	\$725,000
Opioid Settlements Special Revenue Fund	\$300,000	\$450,000	\$750,000	\$750,000
TOTALS	\$113,173,620	\$51,452,093	\$164,625,713	\$164,625,713

**ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET**

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

DEPARTMENT & EXPENDITURE:

APPROPRIATION

Governing Body:

Per Diem of Board	\$95,991	
Employee Benefits/FICA	\$7,343	
Employee Benefits/Group Insurance	\$0	
Unemployment Benefits Costs	\$20,000	
Professional Services/Other	\$45,000	
Food & Provisions/Volunteer Awards	\$7,500	
Food & Provisions/Employee Luncheons	\$8,500	
Office Supplies & Materials	\$3,000	
Promotional Supplies	\$6,000	
Travel/Mileage Reimbursements	\$1,000	
Travel Subsistence	\$6,000	
Telephone Expense	\$6,400	
Postage Expense	\$500	
Equipment Expense	\$1,600	
Dues & Subscriptions	\$42,000	
Miscellaneous Flowers & Other	\$6,000	
Historical Survey Grant Match	\$0	
Contracts/Volunteer Coordinator	<u>\$31,000</u>	\$287,834

Administration:

Salaries & Wages/Regular	\$242,882	
Salaries & Wages/Part-time	\$13,500	
Employee Benefits/FICA	\$19,613	
Employee Benefits/LGRS	\$42,626	
Employee Benefits/401(k)	\$32,767	
Employee Benefits/Group Ins	\$7,286	
Unemployment Benefits Costs	\$0	
Professional Services/Other	\$75,000	
Vehicle Supplies/Motor Fuel, Oil, etc.	\$1,000	
Vehicle Supplies/Tires & Tubes	\$900	
Office Supplies & Materials	\$4,500	
Travel/Mileage Reimbursements	\$5,000	
Travel Subsistence	\$4,500	
Travel Allowance	\$0	
Telephone Expense	\$4,200	
Postage Expense	\$500	
Maint & Repair/Equipment	\$1,500	
Maint & Repair/Vehicles	\$1,000	
Advertising	\$6,000	
Rental/Copier	\$7,100	
Equipment Expense	\$3,500	
Dues & Subscriptions	\$2,200	
Capital Outlay - Vehicles	<u>\$0</u>	\$475,574

Balance Carried Forward

\$763,408

**ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET**

**Section 2: (Continued)
Balance Brought Forward**

\$763,408

Finance:

Salaries & Wages/Regular	\$408,933	
Salaries & Wages/Part-time	\$0	
Employee Benefits/FICA	\$31,283	
Employee Benefits/LGRS	\$71,768	
Employee Benefits/401(k)	\$12,268	
Employee Benefits/Group Ins	\$75,966	
Unemployment Insurance Costs	\$0	
Professional Services/Audit	\$70,000	
Office Supplies & Materials	\$7,500	
Travel/Mileage Reimbursements	\$500	
Travel Subsistence	\$1,000	
Telephone Expense	\$1,600	
Postage Expense	\$2,100	
Maint & Repair/Equipment	\$2,000	
Computer Support Services	\$17,000	
Equipment Expense	\$4,500	
Dues & Subscriptions	\$300	
Capital Outlay/Equipment	<u>\$0</u>	\$706,718

Tax Administration:

Salaries & Wages/Regular	\$901,974	
Salaries & Wages/Part-time	\$0	
Employee Benefits/FICA	\$75,001	
Employee Benefits/LGRS	\$158,296	
Employee Benefits/401(k)	\$27,059	
Employee Benefits/Group Ins	\$171,776	
Unemployment Insurance Costs	\$0	
Professional Services - Other	\$15,000	
Uniforms	\$1,750	
Vehicle Supplies/Motor Fuels, etc.	\$2,000	
Vehicle Supplies/Tires & Tubes	\$800	
Office Supplies & Materials	\$32,000	
Travel/Mileage Reimbursement	\$400	
Travel Subsistence	\$8,000	
Telephone Expense	\$9,000	
Postage Expense	\$28,000	
Maint & Repair/Equipment	\$250	
Maint & Repair/Vehicles	\$2,000	
Advertising	\$6,500	
Computer Support Services	\$30,000	
Employee Training/Educational Exp	\$8,000	
Contractual/All other	\$78,000	
Rental/All other	\$6,900	
Equipment Expense	\$5,000	
Dues & Subscriptions	\$805	
Miscellaneous Expense	\$85,000	
Capital Outlay/Vehicles	\$0	
Transfer to Revaluation Reserve Fund	<u>\$78,990</u>	\$1,732,501

Legal:

Employee Benefits/Group Insurance	\$10,434	
Professional Services/Legal	<u>\$100,000</u>	\$110,434

Balance Carried Forward

\$3,313,061

**ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET**

**Section 2: (Continued)
Balance Brought Forward**

\$3,313,061

Courts:

Computer Support Services	\$4,660	
Contractual Services/Jury Comm.	<u>\$900</u>	\$5,560

Board of Elections:

Salaries & Wages/Regular	\$118,991	
Salaries & Wages/Board Members	\$7,000	
Employee Benefits/FICA	\$9,638	
Employee Benefits/LGRS	\$20,883	
Employee Benefits/401(k)	\$3,570	
Employee Benefits/Group Ins	\$21,541	
Unemployment Insurance Costs	\$0	
Vehicle Supplies - Motor Fuel, Oil, etc.	\$1,000	
Office Supplies & Materials	\$30,000	
Travel/Mileage Reimbursements	\$1,000	
Travel/Mileage Reimbursements - Poll Workers	\$0	
Travel Subsistence	\$12,000	
Telephone Expense	\$6,500	
Postage Expense	\$5,000	
Utilities/Electricity	\$300	
Maint & Repair/Bldgs & Grounds	\$1,900	
Maint & Repair/Equipment	\$25,000	
Advertising	\$5,000	
Computer Support Services	\$7,000	
Training & Employee Education	\$5,000	
Rental/Copier	\$2,500	
Rental/All Other	\$10,000	
Equipment Expense	\$10,000	
Dues & Subscriptions	\$450	
Contractual/Election Workers	<u>\$35,000</u>	\$339,273

Register of Deeds:

Salaries & Wages/Regular	\$286,601	
Salaries & Wages/Part-time	\$0	
Employee Benefits/FICA	\$21,925	
Employee Benefits/LGRS	\$50,298	
Employee Benefits/401(k)	\$8,598	
Supplemental Retirement	\$3,000	
Employee Benefits/Group Ins	\$84,066	
Unemployment Insurance Costs	\$0	
Professional Services - Other	\$0	
Office Supplies & Materials	\$7,000	
Travel/Mileage Reimbursements	\$600	
Travel Subsistence	\$3,500	
Telephone Expense	\$3,800	
Postage Expense	\$1,200	
Maint & Repair/Equipment	\$2,034	
Computer Support	\$72,000	
Rental/All Other (Lease Payments)	\$1,750	
Equipment Expense	\$0	
Dues & Subscriptions	\$500	
Miscellaneous Expense	\$0	
Transfers to ROD Automation Fund	<u>\$17,000</u>	\$563,872

Balance Carried Forward

\$4,221,766

**ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET**

Section 2: (Continued)

Balance Brought Forward **\$4,221,766**

Information Technology Services:

Salaries & Wages/Regular	\$324,230	
Employee Benefits/FICA	\$24,804	
Employee Benefits/LGRS	\$56,902	
Employee Benefits/401(k)	\$9,727	
Employee Benefits/Group Ins	\$44,066	
Unemployment Insurance Costs	\$0	
Travel/Mileage Reimbursements	\$600	
Travel Subsistence	\$5,900	
Office Supplies & Materials	\$8,500	
Professional Services/Other (Internet)	\$0	
Telephone Expense	\$35,683	
Maint & Repair Equipment	\$5,000	
Computer Support Services	\$217,431	
Rental/All Other	\$24,087	
Equipment Expense	\$60,000	
NC DPS Cyber Security Grant	\$18,122	
Capital Outlay/Other Improvements	\$0	
Lease Principal (IT)	\$60,710	
Lease Interest (IT)	<u>\$6,802</u>	\$902,564

Public Buildings:

Salaries & Wages/Regular	\$374,551	
Employee Benefits/FICA	\$28,653	
Employee Benefits/LGRS	\$65,734	
Employee Benefits/401(k)	\$11,237	
Employee Benefits/Group Ins	\$129,162	
Professional Services	\$75,000	
Janitorial Supplies	\$40,000	
Uniforms	\$7,600	
Vehicle Supplies/Motor Fuel, Oil, etc.	\$6,000	
Vehicle Supplies/Tires & Tubes	\$3,000	
Other Supplies & Materials	\$1,500	
Travel/Mileage Reimbursements	\$100	
Travel/Subsistence	\$500	
Telephone Expense	\$13,000	
Utilities/Electricity	\$315,000	
Utilities/Fuel Oil	\$500	
Utilities/Propane Gas	\$60,000	
Utilities/Water	\$30,000	
Maint & Repair/Bldgs & Grounds	\$300,000	
Maint & Repair/Equipment	\$85,000	
Maint & Repair/Vehicles	\$5,800	
Medical Services for Employees	\$9,800	
Postage Meter/Machine Rental	\$6,500	
Rental/Printers	\$500	
Contracts/Mowing	\$75,000	
Contracts/Janitorial	\$70,000	
Property & General Liability Ins.	\$576,000	
Vehicles Insurance	\$165,000	
Fidelity Insurance & Bonding	\$5,000	
Equipment Expense	\$5,000	
Dues & Subscriptions	\$1,100	
Capital Outlay/Equipment	\$14,000	
Capital Outlay/Vehicles	\$0	
Capital Outlay/Other Improvements	\$400,000	
Capital Outlay/Other	\$84,200	
Capital Outlay/Other Impr	\$396,940	
Contingency for Ag Center	<u>\$0</u>	\$3,361,377

Balance Carried Forward **\$8,485,707**

**ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET**

Section 2: (Continued)

Balance Brought Forward **\$8,485,707**

Law Enforcement:

Salaries & Wages/Regular	\$2,444,162	
Salaries & Wages/Overtime	\$25,000	
Salaries & Wages/Incentives	\$0	
Salaries & Wages/Part-time	\$15,000	
Employee Benefits/FICA	\$190,038	
Employee Benefits/LGRS	\$481,487	
Employee Benefits/Supplemental Retirement	\$4,000	
Employee Benefits/401(k)	\$123,458	
Employee Benefits/Group Ins	\$527,352	
Professional Services - Legal	\$15,732	
Uniforms	\$30,000	
Vehicle Supplies/Motor Fuel/Oil	\$110,000	
Vehicle Supplies/Tires & Tubes	\$18,800	
Office Supplies & Other Materials	\$50,000	
Other Supplies & Materials(K-9)	\$7,000	
Other Supplies/Community Engagement	\$0	
Other Supplies & Materials (Armory)	\$10,000	
Travel/Mileage Reimbursements	\$100	
Travel Subsistence	\$13,000	
Telephone Expense	\$37,000	
Postage Expense	\$2,500	
Maint & Repair/Equipment	\$1,500	
Maint & Repair/Vehicles	\$60,000	
Advertising	\$200	
Computer Software Support	\$50,000	
Training/Employee Education	\$8,000	
Medical Services for Employees	\$3,000	
K-9 Maintenance Training/Contr	\$4,000	
Rental/Copier	\$6,200	
Rental/Vehicle Lease Payments	\$501,715	
Civil Expense	\$2,500	
Equipment Expense	\$48,281	
Dues & Subscriptions	\$1,200	
Vehicle Fixed Charges (License Fees)	\$12,000	
Miscellaneous Expense	\$20,000	
Drug Education Program	\$0	
Initial Lease Outlay/Sheriff	\$16,064	
Transfer to County Capital Reserve Fund	\$0	
Contingency	<u>\$0</u>	\$4,839,289

Balance Carried Forward **\$13,324,996**

**ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET**

Section 2: (Continued)

Balance Brought Forward

\$13,324,996

Corrections:

Salaries & Wages/Regular	\$1,306,273	
Salaries & Wages/Overtime	\$20,000	
Salaries & Wages/Incentives	\$0	
Salaries & Wages/Part-time/Jail	\$50,000	
Salaries & Wages/Part-time/Kitchen	\$175,000	
Employee Benefits/FICA	\$118,672	
Employee Benefits/LGRS	\$242,761	
Employee Benefits/401(k)	\$39,788	
Employee Benefits/Group Ins	\$284,419	
Unemployment Insurance Costs	\$0	
Professional Services/Other	\$0	
Professional Services/Medical	\$20,000	
Janitorial Supplies	\$25,000	
Uniforms/Jailors	\$10,000	
Uniforms/Inmates	\$3,000	
Contracted Food Services	\$0	
Food & Provisions	\$230,000	
Medical Supplies (Rx for Inmates)	\$50,000	
Other Supplies & Materials	\$12,000	
Cell Supplies(Mattresses, etc.)	\$15,000	
Prisoner Toiletries & Linen	\$8,000	
Travel & Mileage Reimbursement	\$0	
Travel Subsistence	\$2,000	
Telephone Service	\$7,000	
Utilities/Electricity	\$110,000	
Utilities/Propane & Natural Gas	\$25,000	
Utilities/Water	\$43,000	
Maint & Repair/Bldgs & Grounds	\$50,000	
Maint & Repair/Equipment	\$144,630	
Computer Software Support	\$6,000	
Laundry & Dry Cleaning	\$4,000	
Training/Employee Education	\$3,000	
Medical Services for Inmates	\$80,000	
Medical Services for Employees	\$6,000	
Rental/All Other	\$11,000	
Equipment Expense	\$14,136	
Dues & Subscriptions	\$300	
Capital Outlay/Equipment	\$33,267	
Capital Outlay/Other Impr.	\$0	
Contracted/Safekeeping	\$40,000	
Contracted/Inmate Health Services	\$301,578	
Transfer to County Capital Reserve Fund	<u>\$0</u>	\$3,490,824

Emergency Management:

Salaries & Wages/Regular	\$260,058	
Salaries & Wages/Part-time	\$0	
Employee Benefits/FICA	\$19,894	
Employee Benefits/LGRS	\$45,640	
Employee Benefits/401(k)	\$7,802	
Employee Benefits/Group Ins	\$43,418	
Unemployment Insurance Costs	\$0	
Professional Services/Other	\$0	
Uniforms	\$1,400	
Vehicle Supplies/Motor Fuels, Oil	\$7,500	
Vehicle Supplies/Tires & Tubes	\$3,500	
Office Supplies & Materials	\$5,800	
Disaster Supplies & Materials	\$2,600	
Travel/Mileage Reimbursements	\$400	
Travel Subsistence	\$3,500	
Telephone Expense	\$4,000	
Postage Expense	\$100	
Maint & Repair/Buildings & Grounds	\$1,200	
Maint & Repair/Equipment	\$1,800	
Maint & Repair/Vehicles	\$4,000	
Training/Employee Education	\$1,000	
Equipment Expense	\$0	
Dues & Subscriptions	\$575	
Capital Outlay/Vehicles	<u>\$0</u>	\$414,187

Balance Carried Forward

\$17,230,007

**ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET**

Section 2: (Continued)

Balance Brought Forward **\$17,230,007**

Fire:

Professional Services/Fire Training Center	\$46,758	
Contract - Cooperative Forestry	\$95,000	
Jefferson Fire Department	\$2,780	
Lansing Fire Department	\$6,180	
Warrensville Fire Department	\$9,480	
West Jefferson Fire Department	\$1,100	
Creston Fire Department	\$5,160	
Glendale Springs Fire Department	\$10,740	
Fleetwood Fire Department	\$3,120	
Laurel Springs Fire Department	\$4,920	
Todd Fire Department	\$8,400	
Pond Mountain Fire Department	\$13,686	
New River Fire Department	\$4,080	
Deep Gap Fire Department	\$1,750	
Fire Departments - Special Appropriations	<u>\$0</u>	\$213,154

Inspections:

Salaries & Wages/Regular	\$260,239	
Employee Benefits/FICA	\$19,908	
Employee Benefits/LGRS	\$45,672	
Employee Benefits/401(k)	\$7,807	
Employee Benefits/Group Ins	\$43,418	
Unemployment Insurance Costs	\$0	
Uniforms	\$2,900	
Vehicle Supplies/Motor Fuels, Oil	\$10,000	
Vehicle Supplies/Tires & Tubes	\$3,000	
Office Supplies & Materials	\$4,500	
Travel/Mileage Reimbursements	\$200	
Travel Subsistence	\$2,000	
Telephone Expense	\$6,000	
Postage Expense	\$150	
Maint & Repair/Equipment	\$250	
Maint & Repair/Vehicles	\$3,000	
Computer Software & Support	\$16,200	
Training/Employee Educational Exp.	\$3,000	
Rental/Copier	\$4,500	
Equipment Expense	\$4,000	
Dues & Subscriptions	\$1,000	
Capital Outlay/Equipment	\$0	
Capital Outlay/Vehicles	<u>\$44,000</u>	\$481,744

Medical Examiner:

Contracts/Medical Examiner Fees	\$7,000	
Contracts/Autopsy Fees	<u>\$21,750</u>	\$28,750

Balance Carried Forward **\$17,953,655**

**ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET**

Section 2: (Continued)

Balance Brought Forward **\$17,953,655**

Ambulance & Rescue:

Salaries & Wages/Regular	\$71,275	
Employee Benefits/FICA	\$5,453	
Employee Benefits/LGRS	\$12,509	
Employee Benefits/401(k)	\$2,138	
Employee Benefits/Group Ins	\$10,770	
Unemployment Insurance Costs	\$0	
Office Supplies & Materials	\$1,000	
Telephone Expense	\$1,500	
Postage Expense	\$0	
Travel/Mileage Reimbursements	\$500	
Travel Subsistence	\$2,000	
Training/Emp Education Expense	\$1,500	
Equipment Expense	\$2,500	
Dues & Subscriptions	\$250	
Contracts/Ambulance Service	\$1,727,484	
Donation/Warrensfire Fire & Rescue	\$20,000	\$1,858,879

Animal Control:

Salaries & Wages/Regular	\$216,783	
Salaries & Wages/Over-time	\$0	
Salaries & Wages/Part-time	\$14,500	
Employee Benefits/FICA	\$17,693	
Employee Benefits/LGRS	\$38,045	
Employee Benefits/401(k)	\$6,503	
Employee Benefits/Group Ins	\$42,746	
Unemployment Insurance Costs	\$0	
Janitorial Supplies	\$5,000	
Uniforms	\$4,500	
Food & Provisions (Animals)	\$5,000	
Vehicle Supplies/Motor Fuel, Oil, etc.	\$7,000	
Vehicle Supplies/Tires & Tubes	\$4,500	
Office Supplies & Materials	\$3,000	
Other Supplies & Materials	\$3,000	
Travel/Mileage Reimbursements	\$500	
Travel Subsistence	\$1,500	
Telephone Expense	\$5,300	
Postage Expense	\$160	
Utilities/Electricity	\$6,000	
Utilities/Fuel Oil	\$200	
Maint & Repair/Bldgs & Grounds	\$10,000	
Maint & Repair/Equipment	\$500	
Maint & Repair/Vehicles	\$5,000	
Computer Software & Support	\$2,200	
Training/Emp Education Expense	\$3,000	
Medical Expenses for Employees	\$1,000	
Medical Expenses for Animals	\$4,000	
Rental - Copier	\$0	
Rental - Vehicle Lease Payments	\$17,000	
Rental - Printer	\$1,200	
Equipment Expense	\$18,220	
Dues & Subscriptions	\$250	
Capital Outlay/Other Improvements	\$0	
Capital Outlay/Vehicles	\$43,660	
Contracts/Veterinarian	\$24,000	\$511,960

Balance Carried Forward **\$20,324,494**

**ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET**

Section 2: (Continued)

Balance Brought Forward **\$20,324,494**

E911 Coordinator:

Salaries & Wages/Regular	\$0	
Salaries & Wages/Part-time	\$0	
Employee Benefits/FICA	\$0	
Employee Benefits/LGRS	\$0	
Employee Benefits/401(k)	\$0	
Employee Benefits/Group Ins	\$0	
Unemployment Insurance Costs	\$0	
Professional Services/Other	\$0	
Uniforms	\$0	
Vehicle Supplies/Motor Fuel, Oil, etc.	\$2,500	
Vehicle Supplies/Tires & Tubes	\$1,700	
Office Supplies & Materials	\$700	
Travel Subsistence	\$0	
Telephone Expense	\$300	
Postage Expense	\$150	
Maint & Repair/Equipment	\$500	
Maint & Repair/Vehicles	\$1,950	
Equipment Expense	<u>\$2,500</u>	\$10,300

E911 Operations Fund:

Professional Services/Other	\$11,200	
Program Supplies/Signs & Posts	\$20,000	
Land Rental - Communications Sites	\$8,940	
Equipment Expense	\$0	
Maint & Repair - Equipment	\$69,000	
Capital Outlay - Equipment	\$0	
Capital Outlay - Other	<u>\$0</u>	\$109,140

Communications:

Salaries & Wages/Regular	\$543,368	
Salaries & Wages/Over-time	\$35,000	
Salaries & Wages/Incentives	\$0	
Salaries & Wages/Part-time	\$35,000	
Employee Benefits/FICA	\$46,923	
Employee Benefits/LGRS	\$108,504	
Employee Benefits/401(k)	\$17,351	
Employee Benefits/Group Ins	\$116,123	
Unemployment Insurance Costs	\$0	
Uniforms	\$1,000	
Office Supplies & Materials	\$0	
Travel/Mileage Reimbursements	\$300	
Travel Subsistence	\$2,000	
Telephone Expense	\$20,000	
Postage Expense	\$0	
Utilities/Electricity	\$5,000	
Utilities/Propane	\$1,500	
Maint & Repair/Equipment	\$2,000	
Computer Software & Support	\$0	
Training/Employee Education	\$2,000	
Medical Services for Employees	\$2,000	
Rental/All Other	\$48,130	
Equipment Expense	\$3,500	
Dues & Subscriptions	\$500	
Capital Outlay - Equipment	<u>\$0</u>	\$990,199

Balance Carried Forward **\$21,434,133**

**ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET**

Section 2: (Continued)

Balance Brought Forward

\$21,434,133

Airport:

Salaries & Wages - Regular	\$68,632	
Salaries & Wages - Part-time	\$16,800	
Employee Benefits - FICA	\$6,536	
Employee Benefits - LGRS	\$12,045	
Employee Benefits - 401(k)	\$2,059	
Employee Benefits - Group Ins	\$11,106	
Unemployment Insurance Costs	\$0	
Vehicle Supplies/Motor Fuels, Oil	\$1,500	
Aviation Supplies/Fuels, Oil	\$250,000	
Office Supplies & Materials	\$1,500	
Program Supplies/Promotional Events	\$3,000	
Travel Subsistence	\$1,200	
Telephone Expense	\$6,000	
Postage Expense	\$75	
Utilities/Electricity	\$14,000	
Utilities/Fuel Oil	\$1,500	
Maint & Repair/Bldgs & Grounds	\$26,000	
Maint & Repair/Equipment	\$20,000	
Rental/Land	\$0	
Rental/Porta-Jon	\$2,880	
Rental/Fuel Truck Lease	\$8,400	
Equipment Expense	\$0	
Dues & Subscriptions	\$2,600	
Transfer to Capital Reserve - County Fund	<u>\$0</u>	\$455,833

Planning:

Salaries & Wages/Regular	\$125,725	
Salaries & Wages/Part-time	\$0	
Per Diem/Planning Board	\$7,000	
Employee Benefits/FICA	\$9,618	
Employee Benefits/LGRS	\$22,065	
Employee Benefits/401(k)	\$3,772	
Employee Benefits/Group Ins	\$21,541	
Unemployment Insurance Costs	\$0	
Professional Services/Other	\$0	
Uniforms	\$1,000	
Educational Program Material	\$1,875	
Vehicle Supplies/Motor Fuel, Oil, etc.	\$0	
Office Supplies & Materials	\$800	
Copy Supplies & Paper	\$0	
Travel/Mileage Reimbursements	\$500	
Travel Subsistence	\$2,100	
Telephone Expense	\$2,600	
Postage Expense	\$150	
Maint & Repair/Equipment	\$250	
Maint & Repair/Vehicles	\$0	
Advertising	\$900	
Other Contractual Services	\$0	
Contracted Services - Admin	\$8,650	
Equipment Expense	\$0	
Dues & Subscriptions	\$750	
Capital Outlay/Vehicles	<u>\$0</u>	\$209,296

Balance Carried Forward

\$22,099,262

**ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET**

Section 2: (Continued)

Balance Brought Forward **\$22,099,262**

Community Development:

Salaries & Wages/Regular	\$85,093	
Employee Benefits/FICA	\$6,510	
Employee Benefits/LGRS	\$14,934	
Employee Benefits/401(k)	\$2,553	
Employee Benefits/Group Ins	\$11,106	
Unemployment Insurance Costs	\$0	
Professional Services/Other	\$50,000	
Vehicle Supplies/Motor Fuel, Oil, etc.	\$500	
Vehicle Supplies/Tires & Tubes	\$0	
Office Supplies & Materials	\$800	
Other Supplies(Client Entertainment)	\$0	
Promotional Supplies	\$4,000	
Travel & Mileage Reimbursement	\$500	
Travel Subsistence	\$4,000	
Telephone Expense	\$1,500	
Postage Expense	\$300	
Maint & Repair/Vehicles	\$500	
Advertising & Marketing	\$5,000	
Advertising (Legal)	\$500	
Computer Support	\$2,000	
Training/Education (Professional Devel)	\$4,000	
Training/Education (STEM)	\$0	
Equipment Expense	\$0	
Dues & Subscriptions	\$2,150	
Industry Incentives	\$186,000	
Building Reuse Grant	\$12,500	
Transfer to Econ. Devel. Cap. Reserve Fund	\$301,313	
Contract Services	\$27,500	
Northwest Regional EDO	\$3,500	
Chamber of Commerce/Occupancy Tax	\$194,000	
Special Appropriation/Ashe Bash 2026	<u>\$5,000</u>	\$925,759

Cooperative Extension:

Professional Services/Other	\$5,500	
Educational Program Supplies/Home Agt	\$3,000	
Vehicle Supplies/Motor Fuel/Oil	\$1,000	
Office Supplies & Materials/Regular	\$6,000	
Office Supplies & Materials/4-H	\$4,000	
Other Supplies & Materials/Pesticide Program	\$2,000	
Other Supplies & Mat/Ag Programs	\$4,000	
Copier Supplies & Paper	\$4,000	
Travel/Mileage Reimbursements	\$2,000	
Travel/Subsistence	\$2,300	
Telephone Expense	\$12,000	
Postage Expense	\$500	
Printing & Binding	\$0	
Maint & Repair/Equipment	\$1,500	
Maint & Repair/Equipment- HCCK	\$2,000	
Maint & Repair/Vehicles	\$1,100	
Laundry/Dishwashing Supplies - HCCK	\$3,600	
Rental/Copier	\$7,200	
Rental/Postage Meter	\$3,650	
Rental/All Other	\$2,000	
Rental/Dishwasher - HCCK	\$2,600	
Equipment Expense	\$5,000	
Equipment Expense - HCCK	\$2,000	
Dues & Subscriptions	\$3,000	
Miscellaneous Expense	\$5,000	
Capital Outlay/Other Improvements	\$0	
Contracts/NC State University	<u>\$527,782</u>	\$612,732

Balance Carried Forward **\$23,637,753**

**ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET**

Section 2: (Continued)

Balance Brought Forward **\$23,637,753**

Soil Conservation:

Salaries & Wages/Regular	\$158,697	
Employee Benefits/FICA	\$12,140	
Employee Benefits/LGRS	\$27,851	
Employee Benefits/401(k)	\$4,761	
Employee Benefits/Group Ins	\$31,975	
Unemployment Insurance Costs	\$0	
Donation/Soil & Water Cons. Dist.	\$23,000	
Donation/Soil & Water Cons. Dist. Farm Preservation	<u>\$4,000</u>	\$262,424

Health:

Appalachian District Health \$745,720 **\$745,720**

Mental Health:

Professional Services/Other	\$2,650	
ABC Rehabilitation Tax	\$7,500	
VAYA Health	<u>\$182,066</u>	\$192,216

Balance Carried Forward **\$24,838,113**

**ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET**

Section 2: (Continued)

Balance Brought Forward

\$24,838,113

Social Services:

Salaries & Wages/Regular	\$5,200,200	
Salaries & Wages/Emerg On-Call	\$56,000	
Salaries & Wages/Part-time	\$36,596	
Board Member Expense	\$0	
Employee Benefits/FICA	\$396,331	
Employee Benefits/LGRS	\$902,807	
Employee Benefits/401(k)	\$154,326	
Employee Benefits/Group Ins	\$957,870	
Unemployment Insurance Costs	\$15,000	
Professional Services/Legal	\$44,000	
Professional Services/Medical	\$6,200	
Professional Services/Other	\$10,000	
Professional Services/Building	\$0	
Vehicle Supplies/Motor Fuel/Oil	\$25,000	
Office Supplies & Materials	\$42,000	
Office Supplies & Materials (PPE)	\$3,000	
Copy Supplies & Paper	\$35,000	
Travel/Mileage Reimb/Regular	\$4,000	
Travel Subsistence	\$39,375	
Medicaid Transp/Clients	\$80,000	
Telephone Expense	\$117,500	
Postage Expense	\$30,000	
Maint & Repair/Equipment	\$1,500	
Maint & Repair/Vehicles	\$15,000	
Maint & Repair/Buildings	\$15,000	
Advertising	\$5,000	
Computer Support Services	\$458,800	
Medical Expense for Employees	\$0	
Contractual/Foster Care	\$800,000	
Adult/Adult Care Facilities	\$55,000	
Aid/Aid to the Blind	\$1,500	
Janitorial/Janitorial Services	\$22,000	
Contractual/Emergency Placement	\$10,820	
Contractual/Kinship Placement	\$100,000	
Rental/Copier	\$14,500	
Rental/Postage Meter/Machine	\$8,000	
Rental/Printers	\$15,000	
Rental/Shredding	\$10,000	
Rental/All Other	\$20,000	
Fidelity & Other Ins & Bonding	\$60,000	
Equipment Expense	\$20,000	
Dues & Subscriptions	\$4,000	
100% County Expenditure Items	\$155,000	
LINKS	\$8,352	
IV-D Incentives	\$12,951	
Adoption Asst/Non-Rec	\$18,000	
Adoption Incentive Grant	\$140,000	
LINKS - Special Funds	\$18,000	
100% County/Medicaid/Daycare Reimb	\$0	
Capital Outlay/Equipment	\$20,000	
Capital Outlay/Vehicles	\$50,000	
Initial Lease Outlay	\$0	
Food Stamp Issuance	\$7,800	
Client Payments/Workfirst MOE	\$193,522	
Special Assistance (Co Share)	\$280,000	
Adoption Assistance (Co Share)	\$100,407	
Medicaid Expenditures (Co Share)	\$1,000	
County Share MA & Day Care Reimb	\$45,000	
Grants/Crisis Intervention	\$50,000	
LIEAP/Low Income Energy Asst Program	\$50,000	
Pandemic LIEAP/Low Income Energy Asst Program	\$0	
LIHWAP - Low Inc HH Water Asst Program	\$0	
APS Essential Funding	\$0	
Lease Principal (DSS)	\$100,000	
Lease Interest (DSS)	<u>\$20,000</u>	\$11,061,357

Balance Carried Forward

\$35,899,470

**ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET**

Section 2: (Continued)

Balance Brought Forward **\$37,713,311**

Veterans Service:

Salaries & Wages/Regular	\$61,906	
Salaries & Wages/Part-time	\$0	
Employee Benefits/FICA	\$4,736	
Employee Benefits/LGRS	\$10,865	
Employee Benefits/401(k)	\$1,857	
Employee Benefits/Group Ins	\$10,770	
Unemployment Insurance Costs	\$0	
Office Supplies & Materials	\$500	
Special Events	\$2,500	
Travel/Mileage Reimbursements	\$250	
Travel Subsistence	\$2,000	
Telephone Expense	\$700	
Postage Expense	\$25	
Maint & Repair/Equipment	\$0	
Computer Support Services	\$476	
Equipment Expense	\$200	
Dues & Subscriptions	<u>\$1,200</u>	\$97,985

Education:

Transfer to Capital Projects - School Construction	\$0	
School Current Expense	\$6,947,216	
School Capital Outlay	\$200,000	
School Capital Outlay - One-time suppl	\$307,179	
Maint & Rep Bldgs & Grounds/Pool	\$0	
Wilkes Community College	\$685,267	
WCC - Operations Supplement	\$10,000	
WCC Capital Outlay	\$15,000	
Equipment Expense -Technology	\$118,072	
	<u>\$0</u>	\$8,282,734

Library:

Appalachian Regional Library	<u>\$664,350</u>	\$664,350
------------------------------	------------------	------------------

Cultural Arts:

Ashe County Arts Council	\$140,000	
1904 Courthouse Preservation Comm	\$133,666	
Other Projects	\$109,337	
	<u>\$0</u>	\$383,003

Balance Carried Forward **\$47,141,383**

**ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET**

Section 2: (Continued)

Balance Brought Forward **\$47,141,383**

Parks & Recreation:

Salaries & Wages/Regular	\$338,168	
Salaries & Wages/Part-time	\$66,000	
Employee Benefits/FICA	\$30,919	
Employee Benefits/LGRS	\$59,348	
Employee Benefits/401(k)	\$10,145	
Employee Benefits/Group Ins	\$74,049	
Unemployment Insurance Costs	\$0	
Professional Services/Other	\$6,800	
Janitorial Supplies	\$10,000	
Uniforms	\$2,000	
Food & Provisions/Concessions	\$15,000	
Vehicle Supplies/Motor Fuel, Oil, etc.	\$6,000	
Vehicle Supplies/Tires & Tubes	\$1,750	
Vehicle Supplies/Parts	\$2,000	
Office Supplies & Materials	\$1,800	
Program Supplies/Athletics	\$4,000	
Program Supplies/Fireworks	\$22,000	
Program Supplies/Special Events	\$4,000	
Program Supplies/Youth Sports	\$40,000	
Program Supplies/Promotional Events	\$0	
Travel/Mileage Reimbursements	\$0	
Travel/Subsistence	\$2,000	
Telephone Expense	\$11,000	
Postage Expense	\$200	
Utilities/Electricity	\$40,000	
Utilities/Fuel Oil	\$1,000	
Utilities/Propane Gas	\$12,000	
Utilities/Water	\$2,000	
Printing	\$3,000	
Maint & Repair/Buildings & Grounds	\$35,000	
Maint & Repair/Ballfields	\$15,000	
Maint & Repair/Equipment	\$5,000	
Maint & Repair/Vehicles	\$1,500	
Computer Support Services	\$2,200	
Training/Employee Educational Expense	\$0	
Contractual/Officials	\$50,000	
Contractual/Capital Campaign	\$0	
Rental/All Other	\$4,500	
AYBS League Insurance	\$3,500	
Equipment Expense	\$20,000	
Dues & Subscriptions	\$600	
Capital Outlay/Equipment	\$66,000	
Capital Outlay/Vehicles	\$0	
Capital Outlay/Helene Recovery Grant	\$254,869	
Youth Sports Grant/Ballfield Improvements	\$10,000	
Dues & Subscriptions	\$0	
Transfers to Other Funds	<u>\$72,906</u>	\$1,306,254

Balance Carried Forward **\$48,447,637**

**ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET**

Section 2: (Continued)

Balance Brought Forward **\$48,447,637**

Debt Service:

Principal Payments	\$710,000	
Interest Payments	\$17,750	\$727,750

Fund Transfers:

Special Revenue Funds	\$0	
Enterprise Fund(Environ Services)	\$3,000,000	
Transfer to County - Capital Impr. & Constr. Fund - Other Sales Tax	\$714,129	
Transfer to County - Capital Impr. & Const. Fund - Other Improvements	\$0	
Transfer to County - Capital Impr. & Constr. Fund - Comm. Proj.	\$0	
Transfer to County - Capital Impr. & Constr. Fund - Buildings	\$61,920	
Transfer to County - Capital Impr & Constr. Fund - Airport	\$0	
Transfer to Schools - Capital Impr. & Constr. Fund - Debt Service	\$1,602,328	
Transfer to Schools - Capital Impr. & Constr. Fund - Art 40&42 Req %	\$1,699,749	
Transfer to Schools - Capital Impr. & Constr. Fund - Article 46	\$0	
Transfer to Schools - Capital Impr. & Constr. Fund - NC GS 105-486	<u>\$568,375</u>	\$7,646,501

SUBTOTAL **\$56,821,888**

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

TOTAL GENERAL FUND EXPENDITURES **\$57,071,889**

**ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET**

Section 3: It is proposed 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:

TYPE OF REVENUE:

APPROPRIATION

AD VALOREM TAXES:

Budget Year	\$27,720,804	
Prior Years	\$620,000	
Tax Collection Administrative Fee	\$6,000	
Tax Discounts	(\$300,000)	
Tax Penalties & Interest	\$300,000	
Taxes Designated to Env Services	\$0	
In Lieu of Taxes	<u>\$5,800</u>	\$28,352,604

OTHER TAXES:

Local Option 1% Sales Tax	\$4,860,000	
Local Option 1/2% Sales Tax (Art 44)	\$0	
Local Option 1/2% Sales Tax (Art 40)	\$2,750,000	
Local Option 1/2% Sales Tax (Art 42)	\$2,500,000	
Local Option 1/2% Sales Tax (Art 46)	\$1,275,000	
Local Sales Tax Redistribution	\$900,000	
Franchise & Utility Tax Distribution	\$44,000	
Real Estate Transfer Taxes	\$285,000	
Occupancy Tax	\$600,000	
Medicaid Hold Harmless	\$0	
Gross Receipts Auto Tax	<u>\$3,300</u>	\$13,217,300

RESTRICTED INTERGOVERNMENTAL REVENUE:

Safe Roads Act Funds	\$2,000	
NC DPS Cyber Security Grant	\$10,785	
Law Enforcement Grants	\$0	
Law Enforcement Reimb/SRO Prog/BOE	\$168,514	
Controlled Substance Tax/Sheriff	\$0	
State Prisoner Reimbursement	\$280,000	
COVID-19 Supp for County Conf Fac - State Grant	\$0	
Emergency Management Reimb.	\$0	
Emerg Mgmt. Grants/Other	\$0	
Economic Development/State Grants	\$0	
Airport Grants	\$0	
Planning Grants	\$0	
Soil Conservation Reimbursement	\$90,668	
DSS Administrative Reimbursement	\$5,436,275	
Foster Care & State Boarding Home	\$600,000	
Medicaid Transportation Reimb	\$80,000	
Child Support Enforcement Reimb	\$12,951	
LINKS Special Funds	\$45,855	
Supple. Chafee LINKS Funding	\$0	
VAYA Mental Health Grant	\$0	
Handicapped Transportation Grant	\$115,662	
Veterans Service Reimbursement	\$2,350	
Office of Juvenile Justice Funds	\$107,165	
Parks & Recreations/Youth Sports Grant	\$10,000	
Parks & Recreations/State Grant	\$127,435	
Fund Transfers ED & PB & EMS	\$761,051	
Fund Transfers - Opioid Fund	<u>\$77,536</u>	\$7,928,247

Balance Carried Forward

\$49,498,151

**ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET**

**Section 3: (Continued)
Balance Brought Forward**

\$49,498,151

LICENSES & PERMITS:

Privilege Licenses - Beer & Wine	\$1,315	
Privilege Licenses - Video Games	\$0	
Privilege Licenses - Itinerant Merchants	\$0	
ABC Distributions/WJ ABC Board	\$7,700	
Jail Fees	\$11,000	
Planning Department Fees	\$10,000	
Junkyard Inspection Fees	\$100	
Cell Tower Fees	\$0	
Register of Deeds Recording Fees	\$165,000	
Marriage License Fees	\$5,000	
Building Permits & Fees	\$220,000	
Electrical Inspection Fees	\$55,000	
Fire Inspection Fees	\$15,000	
Misc. Inspection Permits & Fees	\$1,500	
Concealed Weapon Permits	\$21,000	
Animal License Fees (Tags)	\$2,000	
Animal Violation Fines	\$1,000	
Animal Adoption & Vaccination Fees	\$24,000	
Animal Shelter Donations	\$500	
Private Road Signs	<u>\$2,000</u>	\$542,115

SALES & SERVICE:

Court Costs/Judgments/Other	\$6,000	
Court Costs/Civil Processing Fees	\$2,000	
Tax Mapping Copy Fees	\$200	
Town Election Reimbursements	\$0	
DMV Notary Fees	\$24,000	
DMV Transaction Fees	\$110,000	
Candidate Filing Fees & Election Reimb	\$0	
Civil Fees/Sheriff	\$21,000	
Fingerprinting Fees/Sheriff	\$5,000	
ABC Board Drug Education Program	\$12,000	
DVO/Weapons Storage Fees	\$0	
Inmate Vending Commissions	\$23,000	
Inmate Phone Vending Commissions	\$65,000	
Drug Funds - Fines & Forfeitures/Sheriff	\$1,500	
Inmate Reimb - Rx, Supplies, etc.	\$3,000	
Reimbursement for Inmates/Other Counties	\$15,000	
Rents/Airport Hangars	\$45,000	
Fuel Sales/Airport	\$280,000	
Rents/Airport Tie Downs	\$600	
Airport Miscellaneous	\$3,000	
Commercial Kitchen Usage Fees	\$20,000	
Commercial Kitchen Security Deposit Fees	\$1,200	
DSS NCHC Enrollment Fees	\$0	
DSS Miscellaneous Revenues	\$500	
Recreation Program Fees	\$45,000	
Park Usage Fees	\$8,000	
Park Donations & Contributions	\$0	
Park Concessions	\$21,000	
Rents/Office Space	\$191,025	
Copies & Other Miscellaneous	\$4,000	
Insurance Proceeds	\$0	
Sale of Fixed Assets	\$60,000	
Vending Machine Concessions	\$125	
Initial Lease Outlay	<u>\$0</u>	\$967,150

INVESTMENT EARNINGS:

Interest Earned on Investments	\$1,200,000	\$1,200,000
--------------------------------	-------------	--------------------

REVENUE SUBTOTAL

\$52,207,416

Fund Balance Appropriated (Carry-over Funds)	\$1,274,527
Fund Balance Appropriated (Available Surplus)	<u>\$3,589,946</u>

TOTAL GENERAL FUND REVENUES

\$57,071,889

**ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET**

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

DEPARTMENT & EXPENDITURE	APPROPRIATION	
<u>COURTS:</u>		
Office Supplies & Materials	\$2,000	
Telephone Expense	\$0	
Maint & Repair/Bldgs & Grounds	\$10,000	
Equipment Expense	\$4,000	
Contractual/Janitorial	\$14,000	
Capital Outlay/Other	\$0	
Transfer to Capital Reserve Fund	<u>\$0</u>	\$30,000
TOTAL COURT FACILITY APPROPRIATIONS		<u><u>\$30,000</u></u>

Section 5: It is proposed that the following Court Facility Fees Fund Revenues will be available during the fiscal year beginning July 1, 2026 and ending June 30, 2027 to meet the foregoing Court Facility Fees Fund appropriations:

<u>REVENUE SOURCE:</u>	AMOUNT	
Interest on Investments	\$200	
Court Facility Fees	\$20,000	
Fund Balance Appropriated	<u>\$9,800</u>	
TOTAL COURT FACILITY REVENUES		<u><u>\$30,000</u></u>

**ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET**

Section 6: That for said fiscal year there is hereby proposed out of the Enterprise (Environmental Services) Fund the following:

DEPARTMENT & EXPENDITURE

APPROPRIATION

ENVIRONMENTAL SERVICES (COLLECTION):

Salaries & Wages/Regular	\$604,953	
Salaries & Wages/Overtime	\$20,000	
Salaries & Wages/Part-time	\$320,000	
Employee Benefits/FICA	\$72,289	
Employee Benefits/LGRS	\$109,679	
Employee Benefits/401(k)	\$18,749	
Employee Benefits/Group Ins	\$121,352	
Unemployment Insurance Costs	\$0	
Professional Services/Other	\$0	
Janitorial Supplies	\$1,000	
Uniforms	\$8,000	
Vehicle Supplies/Motor Fuel/Oil	\$120,000	
Vehicle Supplies/Tires & Tubes	\$60,000	
Vehicle Supplies/Parts	\$60,000	
Office Supplies & Materials	\$2,000	
Other Supplies (Shop)	\$5,000	
Other Supplies (Conven. Centers)	\$2,000	
Other Supplies (Recycling Center)	\$7,000	
Travel/Mileage Reimbursements	\$1,200	
Travel Subsistence	\$2,500	
Telephone (Shop & Supervisors)	\$6,000	
Telephone (Conven. Centers)	\$7,200	
Postage Expense	\$650	
Utilities/Electricity (Shop)	\$5,100	
Utilities/Electricity (Conv Centers)	\$15,000	
Utilities/Propane Gas (Shop)	\$6,000	
Utilities/Propane Gas (Recycl Ctr)	\$500	
Utilities/Water	\$1,400	
Maint & Repair/Bldgs & Grounds	\$19,000	
Maint & Repair/Equipment	\$9,000	
Maint & Repair/Vehicles	\$105,000	
Medical Services for Employees	\$0	
Rental/Land	\$10,000	
Rental/All Other	\$6,400	
Contract/Mowing	\$13,334	
Equipment Expense	\$45,000	
Dues & Subscriptions	\$2,500	
Capital Outlay/Other Improvements	\$0	
Capital Outlay/Helene Recovery Grant	\$1,700,000	
Hazardous Waste Collection	\$30,000	
Contracts/Illegal Site Cleanup	\$10,000	
Single Stream Recycling	\$6,500	
Debt Service - Principal	\$0	
Debt Service - Interest	\$0	
Contingency	\$0	\$3,534,305

Balance Carried Forward

\$3,534,305

**ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET**

Section 6: (continued)

Balance Brought Forward **\$3,534,305**

ENVIRONMENTAL SERVICES (DISPOSAL):

Salaries & Wages/Regular	\$318,688	
Salaries & Wages/Overtime	\$15,000	
Salaries & Wages/Part-time	\$5,000	
Employee Benefits/FICA	\$25,910	
Employee Benefits/LGRS	\$58,562	
Employee Benefits/401(K)	\$10,011	
Employee Benefits/Group Ins	\$95,280	
Unemployment Insurance Costs	\$0	
Professional Services (Engineering)	\$100,000	
Professional Services (Testing)	\$100,000	
Professional Services (Legal)	\$0	
Uniforms	\$7,000	
Construction & Repair Supplies	\$15,000	
Vehicle Supplies/Motor Fuel/Oil	\$145,000	
Vehicle Supplies/Tires & Tubes	\$8,000	
Vehicle Supplies/Parts	\$32,000	
Office Supplies & Materials	\$2,000	
Travel/Mileage Reimbursements	\$800	
Travel Subsistence	\$1,200	
Telephone Expense	\$2,500	
Postage Expense	\$100	
Utilities/Electricity	\$15,000	
Utilities/Propane (Shop)	\$1,600	
Maint & Repair/Bldgs & Grounds	\$70,000	
Maint & Repair/Equipment	\$200,000	
Maint & Repair/Vehicles	\$11,000	
Medical Services for Employees	\$200	
Computer Support	\$2,000	
Contract (Scrap Tire Disposal)	\$48,000	
Contract (White Goods Disposal)	\$1,300	
Contract (Leachate Disposal)	\$40,000	
Rental/All Other	\$6,000	
Rental/Equipment	\$20,000	
Equipment Expense	\$13,000	
Dues & Subscriptions	\$3,000	
Capital Outlay/Vehicles	\$80,005	
Capital Outlay/Equipment	\$0	
Capital Outlay/Other	\$62,000	
Capital Outlay/Helene Recovery Grant	\$1,300,000	
Transfer to Capital Reserve/Post-Closure	\$100,000	
Transfer to Capital Reserve(Future Landfill Cell)	\$0	
Debt Service - Principal Payments	\$100,594	
Debt Service - Interest Payments	\$735,488	
Contingency Fund	<u>\$0</u>	<u>\$3,751,238</u>

Total Enterprise (Environmental Services) Fund Exp.

\$7,285,543

**ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET**

Section 7: It is proposed 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:

<u>REVENUE SOURCE:</u>	AMOUNT	
<u>Ad Valorem Taxes:</u>		
Ad Valorem Taxes -Designated for ES	\$3,000,000	\$3,000,000
<u>Sales & Service:</u>		
SWDF/Household Fees (Prior Years)	\$51,000	
SWDF/Commercial Fees	\$600,000	
SWDF Tipping Tax	\$26,000	
SWDF/Decals	\$500	
Franchise Fees & Operator Deposits	\$800	
Recycling Revenues	<u>\$150,000</u>	\$828,300
<u>Restricted Intergovernmental Revenue:</u>		
Scrap Tire/Qtrly Disposal Fee Distr	\$46,800	
White Goods/Qtrly Disposal Fee Distr	\$14,500	
Electronics Management Program	\$3,000	
DEHNR Grants	\$0	
Helene Recovery Grant	\$3,000,000	
Scrap Tire Disposal Fees	\$2,200	
White Goods Disposal Fees	\$0	
Due from the Town of West Jefferson	<u>\$6,000</u>	\$3,072,500
Interest On Investments	<u>\$100,000</u>	\$100,000
Proceeds from Loans	\$0	
Sale of Fixed Assets	\$20,000	
Transfer from General Fund	<u>\$0</u>	\$20,000
Fund Balance Appropriated (Carried Forward)	\$0	
Fund Balance Appropriated (Available Surplus)	<u>\$264,743</u>	\$264,743
TOTAL ENTERPRISE (ENVIRONMENTAL SERVICES) FUND REVENUES		<u><u>\$7,285,543</u></u>

**ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET**

Section 8: That for said fiscal year there is hereby proposed out of the Revaluation Fund the following:

EXPENDITURE:	APPROPRIATION	
First Year Reserve	\$0	
Contribution to General Fund	\$0	
Contracted Services	<u>\$102,990</u>	
TOTAL REVALUATION FUND APPROPRIATIONS		<u><u>\$102,990</u></u>

Section 9: It is proposed 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>	
TOTAL REVALUATION FUND REVENUES		<u><u>\$102,990</u></u>

**ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET**

**Section 10: That for said fiscal year there is hereby proposed out
of the Capital Projects Fund - County Capital Improvements & Construction Fund
the following:**

COUNTY CAPITAL IMPROVEMENTS & CONSTRUCTION FUND

Capital Outlay/Other Improvements - Airport	\$6,354,538	
Construction/General	\$500,000	
Contractual/Other Improvements - County Buildings	\$0	
Contractual/Other Improvements - Finance/IT/Tax	\$150,000	
Contractual/Other Improvements - EMS Capital Outlay/Equip	\$571,914	
Hwy 163 River Input Project	\$53,784	
Co EMS - Capital Outlay Other	\$970,929	
Debt Service - Principal	\$89,123	
Debt Service - Interest	\$9,133	
Transfer to General Fund	\$472,906	
Transfer to General Fund for EMS Department	\$102,145	
Transfer to Economic Development Reserve Fund	\$421,860	
	\$0	
	\$0	
	\$0	
Reserve for Future Projects	<u>\$0</u>	<u>\$9,696,332</u>
 TOTAL CAPITAL PROJECTS FUND - COUNTY CAPITAL IMPR. & CONSTRUCTION FUND		 <u><u>\$9,696,332</u></u>

**Section 11: It is proposed 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	
Transfer from General Fund	\$61,920	
Transfer from General Fund	\$714,129	
Transfer from General Fund	\$0	
Transfer from General Fund	\$72,906	
Transfer from General Fund	\$0	
Miscellaneous Revenues	\$0	
State Grants/Airport	\$6,031,214	
State Grants/Hwy 163 River Input Proj	\$0	
Co EMS District Tax Proceeds	\$1,069,558	
	\$0	
	\$0	
	\$0	
Capital Reserve Fund - Carry Forward Fund Balance	\$1,038,329	
Capital Reserve Fund - Fund Balance	<u>\$708,276</u>	
 TOTAL CAPITAL PROJECTS - COUNTY CAPITAL IMPROVEMENTS & CONSTRUCTION FUND REVENUES		 <u><u>\$9,696,332</u></u>

**ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET**

Section 12: That for said fiscal year there is hereby proposed out of the Capital Projects - School Capital Improvements & Construction Fund the following:

EDUCATION:

Professional Services/Ashe County Middle School	\$500,000	
Construction/Ashe County Middle School	\$60,000,000	
Construction/ACMS/Capital Outlay - Other Impr	\$1,200,000	
PSBRRF -	\$0	
PSBRRF -	\$0	
Debt Service - Principal/US Bank ACMS Schools Cap Proj Loan	\$2,195,000	
Debt Service - Interest/US Bank ACMS Schools Cap Proj Loan	\$1,901,325	
Debt Service - Principal on Webster WCC Schools Cap Proj Loan	\$420,000	
Debt Service - Interest on Webster WCC Schools Cap Proj Loan	\$148,375	
Transfer to General Fund	\$0	
Construction Reserve	\$0	
Construction Reserve/Lottery	<u>\$910,701</u>	<u>\$67,275,401</u>

TOTAL CAPITAL PROJECTS - SCHOOL CAPITAL IMPROVEMENTS & CONSTRUCTION FUND APPROPRIATIONS	<u><u>\$67,275,401</u></u>
--	----------------------------

Section 13: It is proposed that the following Capital Projects - School 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 - School Capital Impr. & Construction Fund appropriations:

REVENUE SOURCE	AMOUNT
Lottery Proceeds	\$37,000,000
PSBRRF Lottery Funds Allotted	\$0
Transfer from General Fund	\$3,870,452
Transfer from Other Funds	\$0
Proceeds from Loans	\$0
Interest Reimbursement	\$0
Fund Balance Carry Forward (Lottery)	\$910,701
Fund Balance	<u>\$25,494,248</u>

TOTAL CAPITAL PROJECTS - SCHOOL CAPITAL IMPROVEMENTS & CONSTRUCTION FUND REVENUES	<u><u>\$67,275,401</u></u>
--	----------------------------

**ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET**

Section 14: That for said fiscal year there is hereby proposed out of the Capital Reserve Fund - Landfill Construction and Postclosure Fund the following:

Landfill & Postclosure

Contractual - Landfill Construction	\$14,821,493	
Fund Transfer /To Enterprise Fund	\$0	
Landfill Construction Reserve	\$0	
Landfill Postclosure Reserve	<u>\$100,000</u>	<u>\$14,921,493</u>

TOTAL CAPITAL RESERVE FUND - LANDFILL CONSTRUCTION & POSTCLOSURE FUND EXPENDITURES	<u><u>\$14,921,493</u></u>
---	----------------------------

Section 15: It is proposed that the following Capital Reserve - Landfill Construction & Postclosure Fund Revenues will be available during the fiscal year beginning July 1, 2026 and ending June 30, 2027 to the foregoing Capital Reserve - Enterprise Fund appropriations:

REVENUE SOURCE	AMOUNT
Loan Proceeds	\$0
Transfers From Enterprise Fund	\$100,000
Fund Balance Appropriated	<u>\$14,821,493</u>

TOTAL CAPITAL RESERVE - LANDFILL CONSTRUCTION FUND AND POSTCLOSURE FUND REVENUES	<u><u>\$14,921,493</u></u>
---	----------------------------

**ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET**

Section 16: That for said fiscal year there is hereby proposed out of the 4-H Program Activities Fund the following:

<u>DEPARTMENT & EXPENDITURE:</u>	<u>APPROPRIATION</u>	
<u>General 4-H Account:</u>	5391	
Salaries & Wages/Regular		\$0
Employee Benefits/FICA		\$0
Employee Benefits/LGRS		\$0
Employee Benefits/401(k)		\$0
Employee Benefits/Group Ins		\$0
Employee Benefits/Unemp & WC		\$0
Unemployment Benefits Costs		\$0
Professional Services/Accounting		\$0
Transportation		\$0
Postage		\$0
General Expenses	\$7,000	
Events		\$0
Children's Christmas Project		\$0
Leaders		\$0
Livestock		\$0
Special Interest	\$5,000	
La Plaza Grant Expense		\$0
Canoe Race		\$0
Scholarships	\$5,000	
Contractual/Tri-Share	\$25,000	
Agriculture Agents	\$20,000	
Family & Consumer Science	\$20,000	
4-H Agents	<u>\$25,000</u>	
TOTAL 4-H PROGRAM ACTIVITIES FUND EXPENDITURES:		<u>\$107,000</u>

Section 17: It is proposed that the following 4-H 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:

SALES & SERVICE:

4-H Program Fees	<u>\$17,000</u>	\$17,000
------------------	-----------------	----------

OTHER REVENUES:

Local Donations - 4-H General	<u>\$35,000</u>	\$35,000
-------------------------------	-----------------	----------

MISCELLANEOUS REVENUES:

4-H General	<u>\$30,000</u>	\$30,000
-------------	-----------------	----------

FUND BALANCE:

4-H General	<u>\$25,000</u>	\$25,000
-------------	-----------------	----------

TOTAL 4-H PROGRAM ACTIVITIES FUND REVENUES:		<u>\$107,000</u>
--	--	-------------------------

**ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET**

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

EXPENDITURE:	APPROPRIATION	
	\$0	
Remittance to State of NC	\$375,000	
	\$0	
	\$375,000	
TOTAL DEEDS OF TRUST SPECIAL REVENUE FUND APPROPRIATIONS		\$375,000

Section 19: It is proposed 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	\$0	
TOTAL DEEDS OF TRUST SPECIAL REVENUE FUND REVENUES		\$375,000

**ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET**

**Section 20: That for said fiscal year there is hereby proposed out of the
Emergency Telephone System Fund/E911 the following:**

EXPENDITURE:	APPROPRIATION	
<u>Emergency Telephone System Fund/E911:</u>		
Professional Services	\$0	
Professional Services/Other	\$15,000	
Telephone Expense (Emergency Telephone System Fund/E911)	\$15,900	
Maintenance & Repair - Equipment	\$80,000	
Computer Support Services	\$103,866	
Training/Employee Education	\$10,000	
Equipment Rent/Lease	\$0	
Equipment Expense	\$28,500	
Capital Outlay/Equipment - Emerg Telephone System Fund Ex	\$100,000	
Capital Outlay/Equipment - FY2025A PSAP Grant Exp.	\$0	
Capital Outlay/Other Improvements	<u>\$0</u>	
		<u>\$353,266</u>
TOTAL EMERGENCY TELEPHONE SYSTEM FUND/E911 APPROPRIATIONS		<u><u>\$353,266</u></u>

**Section 21: It is proposed that the following Emergency Telephone System
Fund/E911 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/E911 Fund appropriations.**

REVENUE SOURCE:	AMOUNT	
Emergency Telephone System/E911 Surcharge	\$203,862	
FY2025A PSAP Grant	\$0	
Fund Balance Appropriated	<u>\$149,404</u>	
TOTAL EMERGENCY TELEPHONE SYSTEM FUND/E911 REVENUES		<u><u>\$353,266</u></u>

**ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET**

Section 22: That for said fiscal year there is hereby proposed 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		<u><u>\$0</u></u>

Section 23: It is proposed 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>	
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT REVENUES		<u><u>\$0</u></u>

**ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET**

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

EXPENDITURE:	APPROPRIATION	
NC Helene Disaster Recovery Expense	\$1,137,211	
Reimbursement Payment of 10% by June of 27	\$126,357	
Transfer to General Fund	\$0	
Transfer to Enterprise Fund	<u>\$0</u>	
TOTAL NC HELENE DISASTER RECOVERY FUND APPROPRIATIONS		<u><u>\$1,263,568</u></u>

Section 25: It is proposed 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:

REVENUE SOURCE:	AMOUNT	
NC Helene Disaster Recovery Funds	\$0	
Fund Balance	<u>\$1,263,568</u>	
TOTAL NC HELENE DISASTER RECOVERY REVENUES		<u><u>\$1,263,568</u></u>

**ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET**

Section 26: That for said fiscal year there is hereby proposed out of the Economic Development Reserve Fund the following:

EXPENDITURE:	APPROPRIATION	
Other Contractual Services	\$770,889	
Contractual Services - IDF Match	\$0	
Capital Outlay/Other - Golden LEAF #2	\$0	
Capital Outlay/Other - Golden LEAF #3 - Shell Building	\$2,500,000	
Capital Outlay/Other - BREMCO REDLG	\$870,029	
Capital Outlay/Other - IDF	\$0	
Transfer to General Fund	\$186,000	
Transfer to Other Funds	<u>\$0</u>	
TOTAL ECONOMIC DEVELOPMENT RESERVE FUND APPROPRIATIONS:		<u><u>\$4,326,918</u></u>

Section 27: It is proposed 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 fund appropriations:

REVENUE SOURCE:	AMOUNT	
Golden LEAF Grant #2	\$0	
Golden LEAF Grant #3 - Shell Building	\$2,500,000	
Appalachian Regional Commission (ARC) Grant	\$0	
BREMCO REDLG Loan Proceeds	\$0	
Transfer from General Fund	\$301,313	
Transfer from Capital Proj Fund/Co Capital Impr & Constr Fd	\$421,860	
Fund Balance Appropriated	<u>\$1,405,058</u>	
TOTAL ECONOMIC DEVELOPMENT RESERVE FUND REVENUES		<u><u>\$4,628,231</u></u>

**ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET**

Section 28: That for said fiscal year there is hereby proposed out of the Register of Deeds Automation Fund the following:

EXPENDITURE:	APPROPRIATION	
Professional Services	\$20,000	
Office Supplies & Materials	\$10,000	
Capital Outlay/Equipment	<u>\$10,000</u>	
TOTAL REGISTER OF DEEDS AUTOMATION FUND APPROPRIATIONS		<u><u>\$40,000</u></u>

Section 29: It is proposed 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 Register of Deeds	\$17,000	
Fund Balance Appropriation	<u>\$23,000</u>	
TOTAL REGISTER OF DEEDS AUTOMATION FUND REVENUES		<u><u>\$40,000</u></u>

**ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET**

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

EXPENDITURE:	APPROPRIATION	
	\$0	
DSS Representative Payee Expenditures	\$725,000	
	<u>\$0</u>	
TOTAL DSS REPRESENTATIVE PAYEE SPECIAL REVENUE FUND APPROPRIATIONS		<u><u>\$725,000</u></u>

Section 31: It is proposed that the following DSS Representative Payee 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>	
TOTAL DSS REPRESENTATIVE PAYEE SPECIAL REVENUE FUND REVENUES		<u><u>\$725,000</u></u>

**ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET**

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

EXPENDITURE:	APPROPRIATION	
Health and Human Services Expenditures	\$642,464	
Appalachian Regional Health Department	\$30,000	
Transfer to General Fund	<u>\$77,536</u>	
 TOTAL OPIOID SETTLEMENTS SPECIAL REVENUE FUND APPROPRIATIONS		 <u><u>\$750,000</u></u>

Section 33: It is proposed 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 Settlements Funds	\$300,000	
Disbursement from Bankruptcy Settlements Funds	\$0	
Fund Balance Appropriation	<u>\$450,000</u>	
 TOTAL OPIOID SETTLEMENTS SPECIAL REVENUE FUND REVENUES		 <u><u>\$750,000</u></u>

ASHE COUNTY
NORTH CAROLINA
2026/2027 PROPOSED BUDGET

Section 34: There is hereby proposed 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) assessed valuation

\$0.460

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.

Proposed this 18th day of May, 2026



Adam Stumb
Ashe County Manager