

**AVERY COUNTY
BUDGET ORDINANCE
FISCAL YEAR 2025-26**

Be it ordained by the Board of Commissioners of Avery County, North Carolina:

SECTION 1:

The following amounts are hereby appropriated in the General Fund for the operation of Avery County Government and its activities for the fiscal year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this County:

| | |
|---|------------|
| General Government | 5,210,060 |
| Public Safety | 13,848,210 |
| Transportation | 1,323,965 |
| Environmental Protection | 3,261,644 |
| Economic & Physical Development | 600,719 |
| Human Services | 7,682,053 |
| Cultural & Recreational | 806,360 |
| Education | 7,918,236 |
| General Fund Debt Service | 950,000 |
| Transfer to Revaluation Fund | 147,000 |
| Transfer to High School Renovation Project Fund | - |
| Transfer to Component Unit (Airport) | 64,560 |
| Total Appropriations | 41,812,807 |

SECTION 2:

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

| | |
|--------------------------------|------------|
| Ad Valorem Taxes | 20,977,000 |
| Local Option Sales Tax | 8,703,278 |
| Other Taxes & Licenses | 835,000 |
| Unrestricted Intergovernmental | 165,000 |
| Restricted Intergovernmental | 3,596,107 |
| Licenses & Permits | 435,500 |
| Sales & Services | 2,692,600 |
| Investment Earnings | 400,000 |
| Other Income | 114,322 |
| Fund Balance Appropriation | 3,894,000 |
| Total Estimated Revenues | 41,812,807 |

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SECTION 3:

The following amounts are hereby appropriated in the 911 Emergency Telephone System Fund for the operation of the system for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

| | |
|--------------------------------|----------------|
| Addressing & Data Provisioning | - |
| Operating Expenses | 121,733 |
| Capital | 98,417 |
| Total Appropriations | <u>220,150</u> |

SECTION 4:

It is estimated that the following revenues will be available in the 911 Emergency Telephone System Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

| | |
|----------------------------|----------------|
| 911 Charges | 131,901 |
| Interest on Investments | 375 |
| Fund Balance Appropriation | 87,874 |
| Total Estimated Revenues | <u>220,150</u> |

SECTION 5:

The following amounts are hereby appropriated in the Fire Districts Fund for the operation of fire protection services for the fiscal year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this County:

| | |
|-------------------------------|------------------|
| Fire Association | 13,000 |
| Elk Park Fire Department | 123,899 |
| Crossnore Fire Department | 109,631 |
| Linville Fire Department | 207,766 |
| Frank Fire Department | 124,847 |
| Green Valley Fire Department | 94,969 |
| Banner Elk Fire Department | 128,050 |
| Newland Fire Department | 111,058 |
| Fall Creek Fire Department | 109,815 |
| Seven Devils Fire Department | 41,775 |
| Beech Mtn. Fire Department | 66,256 |
| Fire Commission | 2,268,988 |
| Avery County Ladder Truck Co. | 40,688 |
| Linville Central Rescue Squad | 115,758 |
| Fire Commission Buildings | 500,000 |
| Total Appropriations | <u>4,056,500</u> |

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SECTION 6:

It is estimated that the following revenues will be available in the Fire Districts Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

| | |
|----------------------------|-----------|
| Fire Tax Levy Revenue | 4,056,500 |
| Transfer From General Fund | - |
| Total Estimated Revenues | 4,056,500 |

SECTION 7:

The following amounts are hereby appropriated in the Revaluation Fund for revaluation of property in Avery County during the fiscal year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this County:

| | |
|----------------------|---------|
| Personnel Expenses | 120,295 |
| Operating Expenses | 46,352 |
| Capital | - |
| Total Appropriations | 166,647 |

SECTION 8:

It is estimated that the following revenues will be available in the Revaluation Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

| | |
|----------------------------|---------|
| Transfer From General Fund | 147,000 |
| Fund Balance Appropriation | 19,647 |
| Total Estimated Revenues | 166,647 |

SECTION 9:

The following amounts are hereby appropriated in the High School Renovation Project Fund for the construction of a new classroom and office building during the fiscal year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this County:

| | |
|---------------------------------------|------------|
| General Construction | 18,351,763 |
| Architect/Engineering/Consulting Fees | 1,106,471 |
| Permits, Insurance, Surveys, Other | 212,316 |
| Furniture | 775,489 |
| Attorney Fees | 50,000 |
| Total Appropriations | 20,496,039 |

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SECTION 10:

It is estimated that the following revenues will be available in the High School Renovation Project Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

| | |
|-------------------------------|--------------------------|
| Transfer from General Fund | 7,436,045 |
| Proceeds from Bank Financing | 11,000,000 |
| Proceeds from Interest Income | 112,968 |
| Proceeds from Lottery Fund | <u>1,947,026</u> |
| Total Estimated Revenues | <u><u>20,496,039</u></u> |

SECTION 11:

The following amounts are hereby appropriated in the Ag Building Community Room Project Fund for the construction of a community room addition during the fiscal year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this County:

| | |
|---------------------------------------|-------------------------|
| General Construction | 1,425,237 |
| Architect/Engineering/Consulting Fees | 71,627 |
| Permits, Insurance, Surveys, Other | 2,100 |
| Furniture | <u>51,036</u> |
| Total Appropriations | <u><u>1,550,000</u></u> |

SECTION 12:

It is estimated that the following revenues will be available in the Ag Building Community Room Project Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

| | |
|----------------------------|-------------------------|
| Fund Balance Appropriation | <u>1,550,000</u> |
| Total Estimated Revenues | <u><u>1,550,000</u></u> |

SECTION 13:

The following amounts are hereby appropriated in the Special Revenue Fund for the Opioid settlement Fund in Avery County during the fiscal year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this County:

| | |
|----------------------|-----------------------|
| Opioid Settlement | 150,000 |
| | - |
| Total Appropriations | <u><u>150,000</u></u> |

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SECTION 14:

It is estimated that the following revenues will be available in the Special Revenue Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

| | |
|---------------------------|----------------|
| Opioid Settlement Revenue | 150,000 |
| | - |
| Total Estimated Revenues | <u>150,000</u> |

SECTION 15:

The following amounts are hereby appropriated in the Grants Project Fund for community development in Avery County during the fiscal year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this County:

| | |
|-------------------------------------|----------------|
| Neighborhood Revitalization Program | 750,000 |
| | - |
| | <u>750,000</u> |

SECTION 16:

It is estimated that the following revenues will be available in the Grant Projects Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

| | |
|---------------|----------------|
| Grant Revenue | <u>750,000</u> |
|---------------|----------------|

SECTION 17:

The following amounts are hereby appropriated in the Special Revenue Fund for the Deed of trust Fund in Avery County during the fiscal year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this County:

| | |
|---------------|---------------|
| Deed of Trust | 20,000 |
| | - |
| | <u>20,000</u> |

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SECTION 18:

It is estimated that the following revenues will be available in the Special Revenue Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

| | |
|-----------------------|---------------|
| Deed of Trust Revenue | <u>20,000</u> |
|-----------------------|---------------|

SECTION 19:

The following amounts are hereby appropriated in the Special Revenue Fund for the Fines and Forfeitures Fund in Avery County during the fiscal year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this County:

| | |
|-----------------------|----------------|
| Fines and Forfeitures | 180,000 |
| | - |
| | <u>180,000</u> |

SECTION 20:

It is estimated that the following revenues will be available in the Special Revenue Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

| | |
|-------------------------------|----------------|
| Fines and Forfeitures Revenue | <u>180,000</u> |
|-------------------------------|----------------|

SECTION 21:

The following amounts are hereby appropriated in the Special Revenue Fund for the Payee Representative Fund in Avery County during the fiscal year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this County:

| | |
|----------------------|----------------|
| Payee Representative | 200,000 |
| | - |
| | <u>200,000</u> |

SECTION 22:

It is estimated that the following revenues will be available in the Grant Projects Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

| | |
|------------------------------|----------------|
| Payee Representative Revenue | <u>200,000</u> |
|------------------------------|----------------|

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SECTION 23:

The following amounts are hereby appropriated in the Grants Project Fund for the American Rescue Plan in Avery County during the fiscal year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this County:

| | |
|----------------------------------|-----------|
| Broadband Expansion | 198,506 |
| Provision of Government Services | 3,211,736 |
| | - |
| | 3,410,241 |

SECTION 24:

It is estimated that the following revenues will be available in the Grant Projects Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

| | |
|---------------|-----------|
| Grant Revenue | 3,410,241 |
|---------------|-----------|

SECTION 25:

The following amounts are hereby appropriated in the Grants Project Fund for the DSS State Budget Grant in Avery County during the fiscal year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this County:

| | |
|---------------------------------------|-----------|
| General Construction | 1,557,670 |
| General Construction Renovation | 758,329 |
| Architect/Engineering/Consulting Fees | 223,180 |
| Permits, Insurance, Surveys, Other | 5,000 |
| Furniture | 133,453 |
| Site Prep | - |
| Total Appropriations | 2,677,632 |

SECTION 26:

It is estimated that the following revenues will be available in the Grant Projects Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

| | |
|----------------------------|-----------|
| Grant Revenue | 800,000 |
| Grant Revenue | 750,000 |
| Fund Balance Appropriation | 1,127,632 |
| Total Estimated Revenues | 2,677,632 |

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SECTION 27:

The following amounts are hereby appropriated in the Project Ordinance for debris removal in Avery County during the fiscal year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this County:

| | |
|----------------------|--------------------------|
| ROW | 8,265,400 |
| ROE/PPDR | 1,739,400 |
| Waterways | <u>20,000,000</u> |
| Total Appropriations | <u><u>30,004,800</u></u> |

SECTION 28:

It is estimated that the following revenues will be available in the Project Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

| | |
|----------------------------|--------------------------|
| Project Revenue | 30,004,800 |
| Fund Balance Appropriation | - |
| Total Estimated Revenues | <u><u>30,004,800</u></u> |

SECTION 29:

The following amounts are hereby appropriated in the Grants Project Fund for the General Capital State Budget Grant in Avery County during the fiscal year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this County:

| | |
|---------------------------------------|-----------------------|
| General Construction | 430,000 |
| Architect/Engineering/Consulting Fees | 10,000 |
| Permits, Insurance, Surveys, Other | 10,000 |
| Furniture | - |
| Site Prep | - |
| Total Appropriations | <u><u>450,000</u></u> |

SECTION 30:

It is estimated that the following revenues will be available in the Grant Projects Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

| | |
|----------------------------|-----------------------|
| Grant Revenue | 450,000 |
| Fund Balance Appropriation | - |
| Total Estimated Revenues | <u><u>450,000</u></u> |

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SECTION 29:

The following amounts are hereby appropriated in the Parks & Rec Complex Project Fund for the construction of an recreation complex during the fiscal year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this County:

| | |
|---------------------------------------|------------|
| General Construction | - |
| Architect/Engineering/Consulting Fees | 101,350.00 |
| Permits, Insurance, Surveys, Other | - |
| Furniture | - |
| Total Appropriations | 101,350 |

SECTION 12:

It is estimated that the following revenues will be available in the Parks & Rec Complex Project Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

| | |
|----------------------------|------------|
| Fund Balance Appropriation | 101,350.00 |
| Total Estimated Revenues | 101,350 |

SECTION 31:

There is hereby levied a tax at the rate of thirty-three and one half cents (\$0.335) per hundred dollars (\$100) valuation of property listed as of January 1, 2025 for the purpose of raising revenue included in "Ad Valorem Taxes" in the General Fund in Section 2 of this ordinance.

This rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$6,455,923,738 and an estimated collection rate of 96.5%.

SECTION 32:

There is hereby levied a tax at the rate of six and one half cents (\$0.065) per hundred dollars (\$100) valuation of property listed as of January 1, 2025 for the purpose of raising revenue included in "Fire Tax Levy Revenue" in the Fire Districts Fund in Section 6 of this ordinance.

This rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$6,455,923,738 and an estimated collection rate of 96.5%.

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SECTION 33:

The Budget Officer is hereby authorized to transfer appropriations as contained herein in accordance with the Avery County Board of Commissioners Policy Manual.

SECTION 34:

Copies of this Budget Ordinance shall be furnished to the Clerk to the Board of Commissioners and to the Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted this 9th day of June 2025.

AVERY COUNTY BOARD OF COMMISSIONERS

Tim Phillips, Chairman

Dennis Aldridge, Vice-Chairman

Kenneth Benfield Jr., Member

Robert Burleson, Member

Wood Hall Young, Jr., Member

ATTEST:

Cynthia Turbyfill, Clerk to the Board _____