

**ALLEGHANY COUNTY BUDGET ORDINANCE
FISCAL YEAR 2025-2026**

BE IT ORDAINED by the Board of Commissioners of Alleghany County, North Carolina meeting this the 9th day of June, 2025, that:

Section 1. General Fund

The following amounts are hereby appropriated in the General Fund for the operation of the 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:

Governing Bodies	122,380
Administration	503,330
Finance/HR	586,158
IT	222,538
Board of Elections	213,238
Recreation	421,587
Economic Development/Ag	277,834
Tax Administration	704,276
Tag Office	70,270
GIS	129,207
Register of Deeds	289,309
Kitchen Meals	250,390
Public Works [Public Buildings]	946,140
Sheriff's Department	2,733,120
Dispatch	629,659
Roaring Gap Deputies	103,874
Animal Control	59,250
Maintenance of Court Related Facilities	8,200
Jail	1,014,070
Emergency Management	150,876
Building Inspector/Planning	231,996
Health Department	18,500
EMS	1,753,056
Alleghany Business Development Center	60,780
Cooperative Extension	231,670
Soil & Water	159,678
Veteran's Office	67,605
Transportation Admin.	187,143
Social Services	2,716,847
Public Assistance	1,917,270
County Insurance	571,929
Debt Service [Added for Conversion]	1,245,148
School-Current Expense	3,108,285
School Capital Project Fund	600,000
Special Appropriations	1,496,853
Contingency	10,000
Un-appropriated fund balance	100,000
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	23,912,466

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:

1 Current Year's Property Tax & Penalties	11,107,000
2 Prior Year's Property Tax	100,000
3 Public Utilities and Vehicle Taxes	1,318,000
4 Local Option & Expanded Sales Tax	4,020,000
5 State & Federal Aid - Social Services Adm.	2,919,000
6 Revenues from State	458,274
7 Law Enforcement/Court & Jail Revenues	247,744
8 County Fees and Services Revenues	1,968,791
9 Miscellaneous Revenues	14,000

10 Transfers, Grants & Other Revenues	1,094,788
11 Fund Balance Appropriation	664,869
	<u>23,912,466</u>

Section 2. Fire Tax Fund

There is hereby levied five separate fire tax rates for each of the five fire districts in Alleghany County. The following amount is hereby appropriated in the Fire Tax Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Cherry Lane VFD Property Fire Tax	220,000
Laurel Springs VFD Property Fire Tax	72,000
Sparta-Alleghany VFD Property Fire Tax	215,000
Glade Creek VFD Property Fire Tax	185,000
Piney Creek VFD Property Fire Tax	156,000
CL VFD Vehicle Fire Tax	9,300
LS VFD Vehicle Fire Tax	6,600
SA VFD Vehicle Fire Tax	20,200
GC VFD Vehicle Fire Tax	20,000
PC VFD Vehicle Fire Tax	11,500
	<u>915,600</u>

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

Cherry Lane VFD \$.04 fire tax levy	229,300
Laurel Springs VFD \$.07 fire tax levy	78,600
Sparta/Alleghany VFD \$.03 fire tax levy	235,200
Glade Creek VFD \$.07 fire tax levy	205,000
Piney Creek VFD \$.06 fire tax levy	167,500
	<u>915,600</u>

Section 3. Fines and FORTS Fund

The following amount is hereby appropriated in the Alleghany County Fines and FORTS Fund for fiscal year beginning July 1, 2025, and ending June 30, 2026:

Payments for Board of Education	45,000
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It is estimated that the following revenues will be available in the Alleghany County Fines and FORTS Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Fines and FORTS Revenue	45,000
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Section 4. SCIF Pool Grant Fund

The following amount is hereby appropriated in the Alleghany County SCIF Pool Grant Fund for fiscal year beginning July 1, 2025, and ending June 30, 2026:

Pool Capital Expenses	<u>375,400</u>
	375,400

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

SCIF Pool Fund Grant Revenue FB	<u>375,400</u>
	375,400

Section 5. Tourism Development Authority Fund

The following amount is hereby appropriated in the Alleghany County Tourism Development Authority Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Fund Balance Appr.	35,000
Chamber Marketing	7,500

Bond Expense for Finance Officer	150
Administration	5,000
Chamber Administration	32,500
Grants	85,000
TDA Marketing/Large Items	175,000
TDA Marketing/Promotional Items	30,000
Signage for Town/County	50,000
Audit Expense	3,000
Alleghany County 3% Admin Fee	6,000
Roadside Clean Up Program	3,000
	<u>432,150</u>

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

Occupancy Tax	232,150
Fund Balance Appropriation	200,000
	<u>432,150</u>

Section 6. Transportation Fund

The following amount is hereby appropriated in the Alleghany County Transportation Enterprise Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Personnel Expenses	295,350
Operational Expenses	79,110
Capital Expenses	97,036
Transfers	0
	<u>471,496</u>

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

Grant Revenues	101,331
Service Revenues	287,254
Fund Balance Appropriation	82,911
	<u>471,496</u>

Section 7. Outdoor Recreation Fund

The following amount is hereby appropriated in the Alleghany County Outdoor Recreation Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Capital	98,364
	<u>98,364</u>

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

Fund Balance Appropriation	98,364
	<u>98,364</u>

Section 8. Fairgrounds Fund

The following amount is hereby appropriated in the Alleghany County Fairgrounds Fund for fiscal year beginning July 1, 2025, and ending June 30, 2026:

Operating Expenses	22,502
	<u>22,502</u>

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

Fees	6,000
Fairgrounds Advertising	1,000

Cleaning Deposit	0
Fund Balance Appropriation	15,502
	<u>22,502</u>

Section 9. SCIF Courthouse Project Grant Fund

The following amount is hereby appropriated in the Alleghany County SCIF Courthouse Project Grant Fund for fiscal year beginning July 1, 2025, and ending June 30, 2026:

Capital	275,000
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It is estimated that the following revenues will be available in the Alleghany County SCIF Courthouse Project Grant Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

SCIF Courthouse Project Grant Fund Balance	275,000
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Section 10. SCIF Capital Project Grant Fund

The following amount is hereby appropriated in the Alleghany County SCIF Capital Project Grant Fund for fiscal year beginning July 1, 2025, and ending June 30, 2026:

Capital Expense	35,000
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It is estimated that the following revenues will be available in the Alleghany County SCIF Capital Projects Grant Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

SCIF Capital Projects Grant Revenues FB	35,000
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Section 11. Opioid Settlement Fund

The following amount is hereby appropriated in the Alleghany County Opioid Settlement Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Agency Allocation	35,000
Transfer from 58 to General Fund	145,000
Capital	0
	<u>180,000</u>

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

Opioid Settlement Funds Received	140,000
Transfer to General Fund	0
Appropriated Fund Balance	40,000
	<u>180,000</u>

Section 12. Expenditures Agency Drug Fund

The following amount is hereby appropriated in the Alleghany County Expenditures Agency Drug Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Expenditures Agency Drug	16,410
	<u>16,410</u>

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

State Money Agency Drug	0
Appropriated Fund Balance	16,410
	<u>16,410</u>

Section 13. Register of Deeds Enhancement Fund

The following amounts are hereby appropriated in the Alleghany County Register of Deeds Enhancement Fund for fiscal year beginning July 1, 2025, and ending June 30, 2026:

Expenditures Enhancement Fund	84,753
	<u>84,753</u>

84,753

It is estimated that the following revenues will be available in the Alleghany County Register of Deeds Enhancement Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Transfer from General Fund	7,500
Fund Balance Appropriation	77,253
	<u>84,753</u>

Section 14. Revaluation Fund

The following amount is hereby appropriated in the Revaluation Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Pictometry Contract	30,000
Revaluation Reserve	328,089
	<u>358,089</u>

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--Revaluation	92,000
Fund Balance Appropriation	266,089
	<u>358,089</u>

Section 15. School Capital Project Fund

The following amount is hereby appropriated in the School Capital Project Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

School Capital Project Fund Expenses	1,300,000
Bond Expense	479,318
	<u>1,779,318</u>

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

Contribution from General Fund—Art. 40 & 42	779,318
Fund Balance Appropriation	1,000,000
	<u>1,779,318</u>

Section 16. Transfer Facility Fund

The following amount is hereby appropriated in the Alleghany County Transfer Facility Enterprise Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Transfer Facility Functions	576,709
Grant Expenses	0
Capital Improvements	72,804
Disposal/Transportation Expenses	680,000
Appropriated Fund Balance	0
	<u>1,329,513</u>

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

Solid Waste Fees Household	825,000
Solid Waste Fees Commercial	184,013
Solid Waste Fees Transfer Facility	220,000
Solid Waste Fees Tax Office	7,000
Solid Waste Fees TF Stickers	2,000
Scrap Tire Tax	20,000
White Goods	4,500
State Reimbursement	8,500
SCIF Transfer of Funds	35,000

Scrap Metal Proceeds	23,500
Fund Balance Appropriation	0
Capital Loan Proceeds	0
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	1,329,513

Section 17. Town of Sparta DPS Disaster Relief and Recovery Grant Funds

The following amount is hereby appropriated in the Town of Sparta DPS Grant Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Town of Sparta Grant Funds	13,000,000
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	13,000,000

It is estimated that the following revenues will be available in the Town of Sparta DPS Grant Funds for the period beginning July 1, 2025, and ending June 30, 2026:

Fund Balance Appropriation	13,000,000
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	13,000,000

Section 18. Register of Deeds Custodial Fund

The following amount is hereby appropriated in the Alleghany County Register of Deeds Custodial Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Excise Tax	120,000
Childrens Trust	450
Domestic Violence	2,500
Floodplain Fee	8,250
Additional ROD Fees	3,000
Online Transaction EBRs	1,000
Cultural Resources	4,500
Transfer to Other Funds	215,000
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	354,700

It is estimated that the following revenues will be available in the Alleghany County Register of Deeds Custodial Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Deed Stamps/Excise Tax	246,550
Childrens Trust	450
Domestic Violence	2,500
Flood Plain Fees	8,250
Additional Recording Fees	3,000
Marriage License	4,200
Online Transactions - EBRs	1,000
Cultural Resources	3,750
ROD Fees	85,000
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	354,700

Section 19. Town of Sparta Vehicle Taxes

The following amount is hereby appropriated in the Town of Sparta Vehicle Taxes for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Town of Sparta Vehicle Taxes	36,000
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	36,000

It is estimated that the following revenues will be available in the Town of Sparta Vehicle Taxes for the period beginning July 1, 2025, and ending June 30, 2026:

Town of Sparta Vehicle Taxes	36,000
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	36,000

Section 20. High School Capital Project Fund

The following amount is hereby appropriated in the School Capital Project Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

School Capital Project Fund Expenses	500,000
Professional Fees	2,500,000
Contractor Expense	21,000,000
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	24,000,000

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

Lottery Fund Reimbursement	21,500,000
Loan Proceeds	2,500,000
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	24,000,000

Section 21. E-911 Fund

The following amount is hereby appropriated in the Alleghany County E-911 Fund for fiscal year beginning July 1, 2025, and ending June 30, 2026:

Operating Expenses	78,504
Equipment	41,339
Capital Purchases	0
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	119,843

It is estimated that the following revenues will be available in the Alleghany County E-911 Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Fees-E911 Surcharge	119,843
Appropriated Fund Balance	0
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	119,843

TOTAL EXPENDITURES	67,841,604
TOTAL REVENUES	67,841,604

Section 19. Property Taxes/Tax Rate

There is hereby levied a tax rate of \$0.597 per \$100 valuation of property listed for taxes as of January 1, 2025, for the purpose of raising the revenues listed as "Current Year's Property Tax and Penalties" in the General Fund in Section 1 of this Ordinance.

Section 20. Special Authorization - Budget Officer

- A. The Budget Officer shall be authorized to reallocate departmental appropriations among the various objects of expenditure, as he believes necessary.
- B. The Budget Officer shall be authorized to effect interdepartmental transfers, in the same fund, not to exceed \$5,000 of the appropriated monies for the department whose allocation is reduced. Notation of all such transfers shall be made to the Board on the next succeeding Financial Report.
- C. May authorize interfund loans for a period of not more than 60 days.
- D. Interfund transfers established in the budget document may be accomplished without recourse to the Board.

ALLEGHANY COUNTY BOARD OF COMMISSIONERS:

Bill Osburne
Bill Osburne, Chair

Timmy Evans
Timmy Evans, Vice Chair

Bobby Irwin
Bobby Irwin, Commissioner

Garrison Wagoner
Garrison Wagoner, Commissioner

Greg Walker
Greg Walker, Commissioner



County Seal

Attest:

April Hamm
April Hamm
Deputy Clerk to the Board