

**ALLEGHANY COUNTY BUDGET ORDINANCE
FISCAL YEAR 2026-2027**

BE IT ORDAINED by the Board of Commissioners of Alleghany County, North Carolina meeting this the 24th day of June 2026, that:

Section 1. General Fund

General Fund for the operation of the County government and its activities for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for this county:

Governing Bodies	120,446
Administration	542,255
Finance/HR	631,296
IT	271,121
Board of Elections	255,273
Recreation	205,686
Economic Development/Ag	67,559
Tax Administration/Tag Office	919,186
GIS	119,655
Register of Deeds	285,764
Kitchen Meats	277,024
Public Works [Public Buildings]	878,076
Sheriff's Department	2,796,747
Dispatch	622,458
Roaring Gap Deputies	108,152
Animal Control	67,500
Maintenance of Court Related Facilities	8,200
Detention Center	1,116,213
Emergency Management	181,887
Building Inspector/Planning	203,196
Health Department	19,500
EMS	1,906,645
Alleghany Business Development Center	0
Cooperative Extension	248,845
Soil & Water	165,680
Veteran's Office	52,731
Transportation Admin.	182,362
Social Services	2,819,538
Public Assistance	1,700,094
County Insurance	671,332
Debt Service	1,191,078
School-Current Expense	3,183,285
School Capital Project Fund	600,000
Special Appropriations	1,422,378
Contingency	10,000
Un-appropriated fund balance	75,000
	<hr/>
	23,917,062

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Current Year's Property Tax & Penalties	11,300,000
Prior Year's Property Tax	160,000
Public Utilities and Vehicle Taxes	1,465,000
Local Option & Expanded Sales Tax	4,230,000
State & Federal Aid - Social Services Adm.	2,698,039
Revenues from State	675,080
Law Enforcement/Court & Jail Revenues	649,347
County Fees and Services Revenues	864,449
Miscellaneous Revenues	119,850
Transfers, Grants & Other Revenues	1,405,297
Fund Balance Appropriation	350,000
	<hr/>
	23,917,062

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, 2026, and ending June 30, 2027:

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 Vehicle Fire Tax	9,300
LS Vehicle Fire Tax	6,600
SA Vehicle Fire Tax	20,200
GC Vehicle Fire Tax	20,000
PC Vehicle Fire Tax	11,500
	<hr/>
	915,600

It is estimated that the following revenues will be available in the Fire Tax Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

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
	<hr/>
	915,600

Section 3. Fines and Fords Fund

The following amount is hereby appropriated in the Allegheny County Fines and Fords Fund for fiscal year beginning July 1, 2026, and ending June 30, 2027:

Payments for Board of Education	45,000
---------------------------------	--------

It is estimated that the following revenues will be available in the Allegheny County Fines and Fords Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Fines and Fords Revenue	45,000
-------------------------	--------

Section 4. SCIF Pool Grant Fund

The following amount is hereby appropriated in the Allegheny County SCIF Pool Grant Fund for fiscal year beginning July 1, 2026, and ending June 30, 2027:

Pool Capital Expenses	375,400
-----------------------	---------

It is estimated that the following revenues will be available in the Allegheny County SCIF Pool Grant Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

SCIF Pool Grant Fund Balance	375,400
------------------------------	---------

Section 5. Tourism Development Authority Fund

The following amount is hereby appropriated in the Allegheny County Tourism Development Authority Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Fund Balance Appropriated	15,000
Chamber Marketing	6,000
Bond Expense for Finance Officer Administration	150
Chamber Administration	4,000
Grants	47,167
TDA Marketing/Large Items	85,000
TDA Marketing/Promotional Items	175,000
Signage for Town/County	15,000
Audit Expense	50,000
Allegheny County 3% Admin Fee	3,000
Roadside Clean Up Program	6,000
	<u>3,000</u>
	409,317

It is estimated that the following revenues will be available in the Allegheny County Tourism Development Authority Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Occupancy Tax	219,317
Interest Earned	0
Grant Refunds	0
Fund Balance Appropriation	<u>190,000</u>
	409,317

Section 6. Transportation Fund

The following amount is hereby appropriated in the Allegheny County Transportation Enterprise Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Personnel Expenses	271,032
Operational Expenses	79,075
Capital Expenses	<u>45,845</u>
	395,952

It is estimated that the following revenues will be available in the Allegheny County Transportation Enterprise Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Grant Revenues	48,590
Service Revenues	320,362
Sale of Fixed Assets	2,000
Transfer from General Fund	0
Fund Balance Appropriation	<u>25,000</u>
	395,952

Section 7. Outdoor Recreation Fund

The following amount is hereby appropriated in the Allegheny County Outdoor Recreation Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Capital	98,364
---------	--------

It is estimated that the following revenues will be available in the Allegheny County Outdoor Recreation Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Fund Balance Appropriation	98,364
----------------------------	--------

Section 8. Fairgrounds Fund

The following amount is hereby appropriated in the Allegheny County Fairgrounds Fund for fiscal year beginning July 1, 2026, and ending June 30, 2027:

Operating Expenses	27,000
Capital	0
	27,000

It is estimated that the following revenues will be available in the Allegheny County Fairgrounds Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Fees	12,000
Fairgrounds Advertising	0
Fund Balance Appropriation	15,000
	27,000

Section 9. SCIF Courthouse Project Grant Fund

Allegheny County SCIF Courthouse Project Grant Fund for fiscal year beginning July 1, 2026, and ending June 30, 2027:

Capital	256,000
---------	---------

It is estimated that the following revenues will be available in the Allegheny County SCIF Courthouse Project Grant Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Appropriation Fund Balance	256,000
----------------------------	---------

Section 10. OSBM Helene Transfer Facility Grant Fund

The following amount is hereby appropriated in the Allegheny County OSBM Fund for fiscal year beginning July 1, 2026, and ending June 30, 2027:

Transfer Facility Equipment	325,000
Transfer Facility Construction	800,000
	1,125,000

It is estimated that the following revenues will be available in the Allegheny County OSBM Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

OSBM Helene Transfer Facility Funds	750,000
Fund Balance Appropriation	375,000
	1,125,000

Section 11. Opioid Settlement Fund

The following amount is hereby appropriated in the Allegheny County Opioid Settlement Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Agency Allocation	35,000
Transfer from 58 to General Fund	235,000
Capital	0
	270,000

It is estimated that the following revenues will be available in the Allegheny County Opioid Settlement Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Opioid Settlement Funds Received	100,000
Transfer to General Fund	0
Appropriated Fund Balance	170,000
	270,000

Section 12. Expenditures Agency Drug Fund

The following amount is hereby appropriated in the Allegheny County Expenditures Agency Drug Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Expenditures Agency Drug	16,200
--------------------------	--------

It is estimated that the following revenues will be available in the Allegheny County Expenditures Agency Drug Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

State Money Agency Drug	200
Appropriated Fund Balance	16,000
	16,200

Section 13. Register of Deeds Enhancement Fund

The following amounts are hereby appropriated in the Allegheny County Register of Deeds Enhancement Fund for fiscal year beginning July 1, 2026, and ending June 30, 2027:

Expenditures Enhancement Fund	76,500
-------------------------------	--------

It is estimated that the following revenues will be available in the Allegheny County Register of Deeds Enhancement Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Transfer from General Fund	7,500
Fund Balance Appropriation	69,000
	<u>76,500</u>

Section 14. Town of Sparta - Tax Distribution Fund

The following amounts are hereby appropriated in the Allegheny County Town of Sparta - Tax Distribution Fund for fiscal year beginning July 1, 2026, and ending June 30, 2027:

Town of Sparta Property Tax	1,000
Town of Sparta Vehicle Tax	105,000
	<u>106,000</u>

It is estimated that the following revenues will be available in the Allegheny County Town of Sparta - Tax Distribution Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Town of Sparta Ad Valorem Tax	250
Town of Sparta Interest	750
TOS Vehicle Tax 2022	500
TOS Vehicle Tax 2023	1,000
TOS Vehicle Tax 2024	2,500
TOS Vehicle Tax 2025	17,500
TOS Vehicle Tax 2026	83,500
	<u>106,000</u>

Section 15. Revaluation Fund

The following amount is hereby appropriated in the Revaluation Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Pictometry Contract	15,000
Revaluation Reserve	130,000
	<u>145,000</u>

It is estimated that the following revenues will be available in the Revaluation Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Contribution from General Fund-Art. 40 & 42	145,000
Fund Balance Appropriation	0
	<u>145,000</u>

Section 16. School Capital Project Fund

The following amount is hereby appropriated in the School Capital Project Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Bond Expense for High School Loan	479,318
School Capital Project Fund Expenses	1,000,000
	<u>1,479,318</u>

It is estimated that the following revenues will be available in the School Capital Project Fund for the period beginning July 1, 2026, and ending June 30, 2027:

Transfer from General Fund- School Capital	600,000
Fund Balance Appropriation	879,318
	<u>1,479,318</u>

Section 17. Transfer Facility Fund

The following amount is hereby appropriated in the Allegheny County Transfer Facility Enterprise Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Transfer Facility Functions	617,925
Grant Expenses	0
Capital Improvements	1,250,000
Disposal/Transportation Expenses	844,000
Appropriated Fund Balance	0
	<u>2,711,925</u>

It is estimated that the following revenues will be available in the Allegheny County Transfer Facility Enterprise Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Solid Waste Fees Household	875,000
Solid Waste Fees Commercial	270,000
Solid Waste Fees Transfer Facility	240,837
Solid Waste Fees TF Stickers	2,500
Recycling Grant	15,000
Scrap Tire Tax	19,588
White Goods	4,500
State Reimbursement	9,500
Scrap Metal Proceeds	25,000
Fund Balance Appropriation	1,250,000
Capital Loan Proceeds	0
	<u>2,711,925</u>

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, 2026, and ending June 30, 2027:

Excise Tax	120,000
Childrens Trust	325
Domestic Violence	1,950
Floodplain Fee	8,250
Additional ROD Fees	3,000
Online Transaction EBRS	1,000
Cultural Resources	4,500
Transfer to Other Funds	215,000
	<u>354,025</u>

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, 2026, and ending June 30, 2027:

Deed Stamps/Excise Tax	244,875
Childrens Trust	450
Domestic Violence	2,500
Flood Plain Fees	8,250
Additional Recording Fees	3,000
Marriage License	4,200
Online Transactions - EBRS	2,500
Cultural Resources	3,250
ROD Fees	85,000
	<u>354,025</u>

Section 19. Grant Funds - Town of Sparta

The following amount is hereby appropriated in the Town Grant for fiscal year beginning July 1, 2026, and ending June 30, 2027:

Town of Sparta Grant Disbursement	13,000,000
-----------------------------------	------------

It is estimated that the following revenues will be available in the Town Grant for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Grant Funds Received for Town of Sparta	12,900,000
Interest Earned on Grant Funds	100,000
	<u>13,000,000</u>

Section 20. High-School Project

The following amount is hereby appropriated in the High School Project Fund for fiscal year beginning July 1, 2026, and ending June 30, 2027:

School Project Expenses	500,000
Professional Fees	2,500,000
Contractor Expense	20,000,000
	<u>23,000,000</u>

It is estimated that the following revenues will be available in the High School Project Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Lottery Income/Reimbursement for Project	19,500,000
County Funds Approved for High-School Project	750,000
Loan Proceeds to Fund High-School Project	2,750,000
	<u>23,000,000</u>

Section 21. E-911 Fund

The following amount is hereby appropriated in the Alleghany County E-911 Fund for fiscal year beginning July 1, 2026, and ending June 30, 2027:

Operating Expenses	90,915
Equipment	27,448
Capital Purchases	0
	<u>118,363</u>

It is estimated that the following revenues will be available in the Alleghany County E-911 Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Fees-E911 Surcharge	118,363
Appropriated Fund Balance	0
	<u>118,363</u>

TOTAL EXPENDITURES (All Funds)	68,842,026
TOTAL REVENUES (All Funds)	68,842,026

Section 22. 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, 2024, 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 23. 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

Section 24. Restriction - Budget Officer

A. The interfund transfer of monies, except as noted in Section 22, paragraph C and D, shall be accomplished by Board authorization only.

Section 25. Utilization of Budget and Budget Ordinance

This Ordinance and the Budget Document shall be the basis of the financial plan for Allegheny County Government during the 2026/2027 fiscal year. The Budget Officer shall administer the budget and he shall ensure that operating officials are provided guidance and sufficient details to implement their appropriate portion of the Budget. The accounting section establishes records that are in consonance with the Budget and this Ordinance and the appropriate statutes of the State of North Carolina.

Adopted this the 24th day of June 2026.

ALLEGHANY COUNTY BOARD OF COMMISSIONERS:


Bill Osborne, Chair


Garrison Wagoher, Vice-Chair


Timmy Evans, Commissioner


W. Bobby Irwin, Commissioner


Greg Walker, Commissioner

Attest:

County Seal


Lisa Ashley
Clerk to the Board

