

COUNTY OF YANCEY

FY 2025-2026

BUDGET MESSAGE



June 9, 2025

**Lynn Austin
Yancey County Manager**

YANCEY COUNTY BUDGET MESSAGE

FISCAL YEAR 2025-2026

*To the Yancey County Board of County Commissioners
and Citizens of Yancey County:*

In accordance with North Carolina General Statute 159-11, the Yancey County Fiscal Year 2025-2026 proposed budget is respectfully submitted for your review and consideration. The proposed budget sets forth a plan of operations for all County departments, programs, and capital projects for the coming year. This proposed budget is balanced in accordance with the Local Government Budget and Fiscal Control Act with general fund revenues and expenditures each totaling \$37,084,332.

INTRODUCTION

This budget message will introduce the Yancey County Fiscal Year 2025-2026 proposed budget. The budgeting process begins in February of each year with management requesting proposed appropriation use plans from departments, agencies and other county-supported entities. This year the requests for county funding exceeded expected revenues by over \$432,610.00. Over the course of work sessions, the County Commissioners and County staff have worked to develop a balanced budget in line with expected revenue. This document will detail how the County plans to utilize its fiscal resources and will highlight the significant impacts to the County's budget.

For the past twelve years, Yancey County has been dedicated to three primary goals: restoration of the financial integrity of Yancey County; maintain essential public safety, health and human services; and make strategic investments to support economic prosperity. As we all know, the current economy has its challenges with employment, salaries, and supply and demand that we all have to work around. Now, with Hurricane Helene we have faced even more challenges. While we have navigated these waters, the Yancey County Commissioners have remained steadfast with their conservative budget efforts all while supporting good public services for our citizens. This budget reflects the positive involvement by department heads and agency leadership to allow the County to provide the resources necessary to accomplish these broad goals. County staff, from the department head to the front-line employee, is to be commended for accomplishing much with limited resources. As the County's financial standing has strengthened, careful and strategic improvements have been implemented to improve and enhance the working environment for the employees and the services provided to our citizens. I am pleased to present this budget that continues to provide the tools necessary for an effective and efficient government.

REVENUES

This budget provides a priority spending plan that attempts to minimize the tax burden on the County taxpayer⁶. Yancey County went through the 2024 property re-appraisal with many adjustments being made by the Board of Equalization and Review during this time, then last September the county sustained major damage by Hurricane Helene. This in turned affected the property value due to the damage to homes, property and structures. The Board of Equalization and Review had just as many appeal requests to review during 2025 as they did during the re-evaluation process. So, this was a double hit during the last two years in projecting tax revenue. That being said the Yancey County budget process has been more difficult due to the constant moving target of the revenues. After the hurricane happened the Commissioners main focus has been on helping get resources, information, and supplies out into the community all while making sure we are covering the financial bases in the budget.

The County's primary sources of funding are property tax, sales taxes and state/federal grants. The prices of goods and services have risen by astonishing numbers in the last five years and Yancey County has seen staggering numbers of land and home sales in the last four years; not to mention the increase in number of new homes. The recent sales have the biggest effect on the land value in Yancey County. The property appraisal numbers are currently at \$3,473,769,423. With the appraisal numbers being at \$3,473,769,423 currently, management recommends maintaining the property tax rate at \$0.52 per \$100 of valuation. It is expected this rate will provide estimated total revenue of \$18,063,601 in the total general fund budget.

The Yancey County Tax Department works diligently, but respectfully with taxpayers to collect taxes owed to the County. Yancey County is ranked in the top half of North Carolina counties in collection of property taxes. The current property tax collection rate is 98.48 %, which puts Yancey County in the range with other Counties of our population size.

The sales tax for the County continues to be a steady and reliable source of revenue. A large percentage of sales tax is state-mandated to be distributed by the County to the Yancey County Board of Education for the provision of the public schools. Other revenue sources such as fees from building permits, deed filings, firearm permit fees and others are projected to be minor and they constitute only a small portion of the revenue for this budget. The remaining revenue sources include federal and state block grants for specific programs, primarily at the Department of Social Services, Senior Center and Transportation Department. As always, it is recommended that the Board continue to support property tax collection measures to ensure that outstanding tax revenue is collected.

MAJOR INITIATIVES AND EXPENDITURES

Yancey County is dedicated to sound fiscal management, capital planning and responsible day-to-day operations. Accurate budget projections and a disciplined approach to budget administration have allowed Yancey County to successfully address our three primary goals: maintain the financial integrity of Yancey County; maintain essential public safety, health and human services, and make strategic investments necessary to support economic prosperity. The budget is a comprehensive document that addresses the fiscal needs of some 40-plus county departments, affiliated county/regional agencies and non-profit organizations.

1). **Community Health and Wellbeing:** Yancey County continues to be vigilant in the health and wellbeing of our citizens. This budget supports our Health Department, EMS, Community Paramedic Program, the PATH Summer Food Program, Senior Center, Transportation, and the Drug Prevention Program.

2.). **Public Schools and Education:** Yancey County Schools continue to do great things to improve educational performance among our students. Yancey County students perform extremely well on all statewide measurement factors. The Yancey County Commissioners are aware that many different situations may arise during this 2025-2026 school year and funds will need to be moved accordingly. The Yancey County Commissioners have allotted \$3,618,872 of the County's budget to the Yancey County School System to be used according to the need of the Yancey County School System. The Commissioners will continue to give the \$30,000 to the Teachers for classroom supplies to help offset some of the out of pocket expense that the teachers incur. This year's budget continues to include the additional \$30,000 for a supplemental check for all non-certified staff. This has not been included in the past, but we realize that these employees spend money out of their pockets to help students during the year as well. Also, \$953,508 is set aside to pay the debt service payment for Blue Ridge Elementary School, \$826,666 for Yancey County School (YCS) capital projects and \$40,000 in Timber sale money that is a pass along to the YCS. These funds are additional money and are not included in the allotted amount above. The overall amount of funds going to YCS either by allotment or pass through money is \$5,430,045. Not included in the total amount above are the seven school resource officers. Yancey County Commissioners, Sheriff's Office and the Yancey County School Board are all dedicated to making sure the safety of our students is number one. The Sheriff's Office will continue to dedicate an officer at each school and two at the high school. These officers are hired and paid through the Sheriff's Office. The Yancey County Sheriff's Office will always have an officer on school grounds when school is in session.

3). Mayland Community College While primarily supported with state funds, Mayland Community College depends on all three counties: Yancey, Mitchell and Avery for operational expenses. Yancey County has historically funded the community college at the level of the other partner counties. Mayland Community College operation costs are funded in this proposed budget with an appropriation of \$451,236 and a capital project of \$30,000 at the Yancey Campus.

4). **Solid Waste**: Yancey County monitors the solid waste continuously. This is something that will continue to grow every year. While we bid out the process routinely to make sure that prices are competitive, it will be always be an area that grows in budget value despite recycling efforts. We anticipate the solid waste will cost the county \$1,391,332 in disposal fees this 2025-2026 fiscal year.

5). **Yancey County Sheriff's Office**: The County is committed to continuing appropriations necessary for the Sheriff to provide for the safety and security of our community. The Sheriff manages several sections of the County budget. The Sheriff is responsible for the Sheriff's Department budget of \$2,495,470 which includes patrol and investigations, and the Sheriff Dispatch budget of \$923,468. County Detention Facility budget of \$1,749,983; County Grounds Security budget of \$857,472, and the "Non-Departmental Juvenile Inmate Confinement" budget of \$10,000. The total appropriated by this budget and managed by the Sheriff is \$6,036,393 which is approximately 16.3% of the total general fund budget.

6). **Yancey County Department of Social Services**: Despite the challenges the agency faced in the 2024-25 fiscal year resulting from Hurricane Helene, Social Services staff stepped up to provide community support through work in shelters, distribution centers, and call centers. We continued the support through the administration of our regular programs and the unique disaster assistance provided by federal and state grants and donations from those who wanted to help our community. Agency staff worked through some incredibly challenging times and demonstrated their resilience and commitment to serving the Yancey County community. We plan to continue this momentum into the 2025-26 fiscal year.

Yancey DSS has been, and will continue to be, intentional in "getting the word out" about the resources and services we have available. We have coordinated two very successful Senior Resource Fairs, collaborating with our community partners and agencies to make sure our vulnerable adult and senior population have access to those resources.

Our Safe Babies Court initiative is successfully implemented and will continue into the upcoming year. "Safe Babies Court is a systems change approach that aims to reduce the time a child spends in foster care before reaching a permanent, safe home, preferably

through reunification.” Agency staff are excited to be participating in this initiative and will work closely with our families, community partners, juvenile court judges, and other stakeholders to ensure that every child is able to thrive and grow up in a family that is safe and nurturing.

The Yancey County Department of Social Services is committed to maximizing budgeted funding to provide quality services to ensure the health, safety, and well-being of the children and adults in our community.

7). **Yancey County Public Library:** Yancey County has added a new county department to our list. We welcome the Yancey County Library and look forward to all the programs and activities to be provided for the citizens of Yancey County. This year we have allocated \$308,009 to the Library with an offsetting revenue of \$97,323.00 from NC State Funding.

8). **Capital Improvements:** Yancey County has a lot going on in the capital improvement area.

- Yancey County Transportation building is completed and the citizens and staff are enjoying the new facility.
- Public Safety and 911 Center is underway and this should be completed in 2026. This is NC State appropriation funding and was made possible by Senator Ralph Hise and the 911 Board.
- Ray Cort Park- Phase II is underway and should be completed this fall. This is being funded by a PARTF Grant and Yancey County’s local 50% match.
- Kid Mountain- Construction was completed in May 2025 and park is now open to the Public. Funded by PARTF Grant 50% and Yancey County Local Match of 50%.
- Yancey County is currently working on our water and sewer infrastructure projects. We have five under way. All five projects are funded by NC State appropriations, and made possible by Senator Ralph Hise.
 - 1.) Charlie Brown sewer line extension
 - 2.) Pine Swamp Wastewater Treatment Plant Project
 - 3.) Clean Water Wells on the Bakers Creek Reservoirs
- The Old Bank Building on the Burnsville Town Square is under renovation. We look forward to beginning construction in the Summer 2025.
- Due to Hurricane Helene we are in the planning process on the South Toe Campground as well as the Cane River Park. Planning has just begun and FEMA will be funding these two projects, and including a possible relocation of the Cane River Park. We will know more as we move into the late summer months of 2025.

Budget Summary

This budget offers many opportunities for continued growth within Yancey County. We take on the responsibility and strive to make Yancey County as financially sound as we can be; all while keeping the best interest of our citizens at heart. This budget reaches the expectations set forth to accomplish those goals.

Respectfully submitted on this the 9th day of June 2025.

LYNN AUSTIN,
Yancey County Manager