

YANCEY COUNTY BUDGET ORDINANCE FOR FISCAL YEAR 2025-2026

WHEREAS, pursuant to the provisions of North Carolina General Statutes 159-10, 159-11, and 159-12, each Department Head submitted budget requests and estimates of the financial requirements of each department in such form and detail as was prescribed by the Budget Officer and Finance Officer. Same were submitted in consideration of the associated Department Head's complete statement of amounts exhausted for each category of expenditures in the Budget Ordinance for the fiscal year 2024-2025, together with such estimated expenditures for the fiscal year 2025-2026 and with the estimation of the amount to be realized from each source of revenue. On April 28, 2025, the Budget Officer submitted a preliminary draft budget to the Yancey County Board of Commissioners for their consideration, complying in all respects with North Carolina General Statutes 159-13(b). On the same date, the Budget Officer also filed a copy of the preliminary draft budget in the Office of the Clerk to the Board of Commissioners, where it remained for public inspection; updated versions were substituted as they became available, until the adoption of the Budget Ordinance. Copies of same were also made available to all local news media, together with a statement being published to the effect that the budget has been submitted to the Board of Commissioners and was available for public inspection in the Office of the Clerk to the Board of Commissioners, and stating that a public hearing would be held on June 9, 2025 at 6:00 o'clock p.m. in the Yancey County Courthouse in Burnsville, North Carolina. Such a public hearing was held at the designated time and place at which time persons who desired to be heard regarding the budget appeared before the Board.

WHEREAS, this Ordinance has been prepared pursuant to the requirements of Chapter 159 of the General Statutes of the State of North Carolina; and

NOW, THEREFORE, be it ORDAINED by the Board of Commissioners for the County of Yancey as follows:

Section One:

The appropriations made herein are for the maximum amounts necessary to provide the services and to accomplish the purpose described. Each Department Head shall affect savings and unexpended and unobligated portions of each appropriation shall revert to the appropriate fund at the end of the fiscal year.

Section Two:

Appropriations are hereby made for the fiscal year beginning July 1, 2025, and ending June 30, 2026, according to the following schedule (Appendix A):

Section Three:

There is hereby levied and authorized to be collected for the fiscal year 2025-2026 in accordance with Chapter 105 of the General Statutes of the State of North Carolina, a tax on all property situated in Yancey County, which tax shall be at the rate of fifty-two cents (\$.52) per one hundred dollars (\$100.00) assessed valuation of such property. It is further authorized that the 2025-2026 tax levy include an additional six and one-half cents (\$.06) per one hundred dollars (\$100.00) of valuation for the South Toe Fire District of South Toe Township; an additional eight cents (\$.08) per one hundred dollars (\$100.00) of valuation for the Pensacola Fire District of Pensacola Township; an additional six cents (\$.06) for the Double Island Fire District of Brush Creek Township; an additional seven cents (\$.07) for the Newdale Fire District of Crabtree Township; an additional eight cents (\$.08) per one hundred dollars (\$100.00) of valuation for the Burnsville Rural Fire Tax District of the Burnsville Township (non-municipal); an additional five cents (\$.05) per one hundred dollars (\$100.00) of valuation for the Egypt/Ramseytown Fire District of Egypt and Ramseytown Townships, and for the Cleamont Fire District of the Jacks Creek and Green Mountain Townships; and an additional four cents (\$.04) per one hundred dollars (\$100.00) of valuation for the West Yancey Fire District of Prices Creek and Cane River Townships. The Board of Commissioners further authorizes the Budget Officer to modify the fire district budget

up to the amount of collections. These rates are based on an estimated total assessed value for the purpose of taxation of two billion, one hundred thirty-six million, three hundred forty-six thousand, six hundred twenty-nine dollars (\$3,473,769,423). Current year collections have been used to estimate the tax revenue for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

Section Four:

The Budget Officer may transfer amounts between objects of expenditure within a department without limitation and without a report being required. The Budget Officer further is authorized to make amendments within departmental budgets in amounts not to exceed a total of \$10,000 per department. The Budget Officer may also transfer amounts up to \$10,000 between departments within the same fund with an official report on such transfers provided to the Board of Commissioners. The Budget Officer is also further authorized to execute any contracts or documents for which this budget has an appropriation made hereto.

Section Five:

The County Commissioners of Yancey County shall be compensated as follows: Chairman \$13,297.00 annually and Commission Members \$12,189.00 annually.

Section Six:

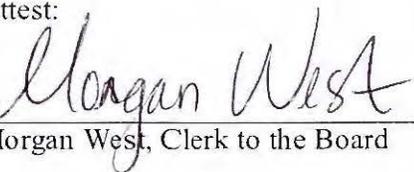
Copies of this Ordinance shall be furnished to the Finance Officer to be kept on file for her direction in the acceptance of revenues and the expenditure of amounts appropriated. Copies of this Ordinance shall also be furnished to the Clerk to the Board to be kept on file for examination by the public.

Section Seven:

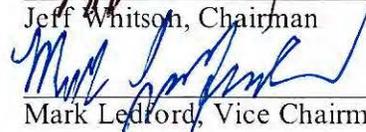
This Ordinance is effective July 1, 2025.

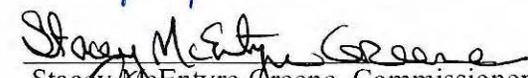
ADOPTED this 9th day of June, 2025.

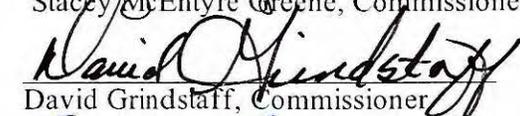
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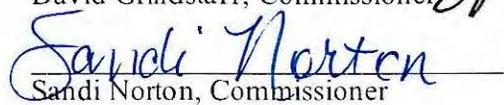

Morgan West, Clerk to the Board


Jeff Whitson, Chairman


Mark Ledford, Vice Chairman


Stacey McEntyre Greene, Commissioner


David Grindstaff, Commissioner


Sandi Norton, Commissioner



YANCEY COUNTY
2025-2026 BUDGET

GENERAL FUND	
REVENUES	
DEPARTMENT	ADOPTED AMOUNT
GENERAL REVENUES	\$406,000.00
LICENSE PLATE AGENCY	\$157,000.00
TAX COLLECTIONS	\$19,821,526.00
NON-DEPARTMENTAL	\$8,445,973.00
CLERK OF COURT	\$25,000.00
REGISTER OF DEEDS	\$354,200.00
SHERIFF'S DEPARTMENT	\$268,484.00
JAIL	\$129,180.00
BUILDING INSPECTIONS	\$150,000.00
TRANSPORTATION	\$539,108.00
SANITATION	\$558,430.00
LANDFILL	\$400,447.00
DSS - ADMINISTRATION	\$3,199,986.00
VETERAN SERVICES	\$2,300.00
CHILD DAY CARE	\$233,000.00
AGRICULTURAL REVENUES	\$5,730.00
SENIOR CENTER	\$233,152.00
EMS REVENUES	\$1,300,500.00
CULTURAL RESOURCE COMMISSION	\$18,500.00
RECREATION	\$85,943.00
TOE RIVER CAMPGROUND	\$0.00
EMERGENCY MANAGEMENT	\$52,000.00
HEALTH DEPT REVENUES	\$600,550.00
YANCEY COUNTY PUBLIC LIBRARY REVENUES	\$97,323.00
TOTAL REVENUES:	\$37,084,332.00
EXPENSES	
DEPARTMENT	ADOPTED AMOUNT
GOVERNING BODY	\$182,384.00
MANAGEMENT	\$152,202.00
FINANCE	\$216,921.00
TAX ADMINISTRATION	\$866,480.00
LEGAL SERVICES	\$64,350.00
LICENSE PLATE AGENCY	\$217,551.00
CLERK OF COURT	\$8,000.00
BOARD OF ELECTIONS	\$327,980.00
REGISTER OF DEEDS	\$342,353.00
MAINTENANCE	\$738,420.00
MAPPING	\$269,316.00
INFORMATION TECHNOLOGY	\$305,552.00

YANCEY COUNTY 2025-2026 BUDGET

NON-DEPARTMENTAL	\$1,804,876.00
SHERIFF'S DEPARTMENT	\$2,495,470.00
SHERIFF'S DISPATCH	\$923,468.00
COUNTY DETENTION FACILITY	\$1,749,983.00
NON-DEPARTMENTAL	\$10,000.00
COUNTY GROUNDS SECURITY/SCHOOL RESOURCE	\$857,472.00
EMERGENCY MANAGEMENT	\$332,285.00
BUILDING INSPECTIONS	\$345,947.00
MEDICAL EXAMINER	\$21,500.00
FIRE MARSHALL/RESCUE/FIREFIGHTERS ASSOC	\$116,500.00
EMS OOPERATIONS	\$3,468,292.00
COMMUNITY PARAMEDIC	\$187,002.00
TRANSPORTATION - ADMIN	\$179,042.00
TRANSPORTATION - OPERATIONS	\$306,733.00
TRANSPORTATION - E&D PROGRAM	\$141,828.00
TRANSPORATION - CAPTIAL	\$104,866.00
TRANSPORTATION - 5310 GRANT	\$73,741.00
SANITATION	\$1,902,183.00
RECYCLING	\$256,957.00
LANDFILL	\$800,893.00
FORESTRY	\$88,184.00
COUNTY PLANNER	\$91,964.00
ECONOMIC DEVELOPMENT	\$400,000.00
AGRICULTURAL EXTENSION	\$403,698.00
SOIL & WATER CONSERVATION	\$118,529.00
MENTAL HEALTH	\$58,000.00
YANCEY COUNTY HEALTH DEPT	\$1,550,730.00
DSS - ADMINISTRATION	\$753,499.00
DSS - INCOME MAINTENANCE	\$2,165,691.00
CHILD SUPPORT ENFORCEMENT	\$97,639.00
DSS - CHILDREN & FAMILY SERVICES	\$3,006,974.00
VETERAN SERVICES	\$64,297.00
CHILD DAY CARE	\$670,653.00
SENIOR CENTER	\$658,006.00
PUBLIC SCHOOLS	\$5,499,045.00
COMMUNITY COLLEGS	\$481,236.00
YANCEY COUNTY PUBLIC LIBRARY	\$308,009.00
CULTURAL RESOURCES COMMISSION	\$11,100.00
RECREATION	\$365,537.00
CRG - ADMINISTRATION/ YOUTH LEAGUE	\$217,994.00
TOE RIVER CAMPGROUND	\$0.00
CONT TO OTHER FUNDS	\$303,000.00
TOTAL EXPENSES:	\$37,084,332.00

YANCEY COUNTY
2025-2026 BUDGET

SUPPLEMENTAL FUNDS

GRANT FUND	
REVENUES	
DEPARTMENT	ADOPTED AMOUNT
JCPC ADMINISTRATION	\$4,705.00
DJJDP - JUVENILE MEDIATION	\$22,000.00
DJJDP - PROJECT CHALLENGE	\$45,000.00
DJJDP - SENTENCING CIRCLES	\$10,000.00
DJJDP - THRIVE APPALACHIA	\$7,000.00
CONTRIBUTION FROM GENERAL FUNDS	\$16,800.00
TOTAL REVENUES:	\$105,505.00
EXPENSES	
DEPARTMENT	ADOPTED AMOUNT
JCPC - ADMIN GRANT	\$4,705.00
DJJDP - JUVENILE MEDIATION	\$26,400.00
DJJDP - PROJECT CHALLENGE	\$54,000.00
DJJDP - SENTENCING CIRCLES	\$12,000.00
DJJDP - THRIVE APPALACHIA	\$8,400.00
TOTAL EXPENSES:	\$105,505.00

E-911 SUCHARGE FUND	
REVENUES	
DEPARTMENT	ADOPTED AMOUNT
ENHANCED 911 REVEUES	\$51,974.00
CONTRIBUTION FROM FUND BALANCE	\$0.00
TOTAL REVENUES:	\$51,974.00
EXPENSES	
ENHANCED 911 EXPENDITURES	\$51,974.00
TOTAL EXPENSES:	\$51,974.00

REGISTER OF DEEDS AUTOMATION FUND	
REVENUES	
DEPARTMENT	ADOPTED AMOUNT
AUTOMATION REVENUES	\$1,500.00
TOTAL REVENUES:	\$1,500.00
EXPENSES	
AUTOMATION EXPENSES	\$15,000.00
TOTAL EXPENSES:	\$15,000.00

YANCEY COUNTY
2025-2026 BUDGET

REVALUATION FUND	
REVENUES	
DEPARTMENT	ADOPTED AMOUNT
CONTRIBUTION FROM GENERAL FUND	\$143,000.00
TOTAL REVENUES:	\$143,000.00
EXPENSES	
REVALUATION EXPENSES	\$143,000.00
TOTAL EXPENSES:	\$143,000.00

SHERIFF'S ASSET FORFEITURE	
REVENUES	
DEPARTMENT	ADOPTED AMOUNT
ASSET FORFEITURE REVENUES	\$10,000.00
TOTAL REVENUES:	\$10,000.00
EXPENSES	
ASSET FORFEITURE EXPENDITURES	\$10,000.00
TOTAL EXPENSES:	\$10,000.00

FIRE DISTRICT FUND	
REVENUES	
DEPARTMENT	ADOPTED AMOUNT
FIRE DEPT REVENUES	\$2,300,000.00
TOTAL REVENUES:	\$2,300,000.00
EXPENSES	
FIRE DEPT EXPENDITURES	\$2,300,000.00
TOTAL EXPENSES:	\$2,300,000.00

MULTI-YEAR CAPTIAL PROJECT FUND	
REVENUES	
DEPARTMENT	ADOPTED AMOUNT
CONTRIBUTION FROM GENERAL FUND	\$40,000.00
TOTAL REVENUES:	\$40,000.00
EXPENSES	
EAST YANCEY SEWER PROJECT START-UP	\$40,000.00
TOTAL EXPENSES:	\$40,000.00

YANCEY COUNTY
2025-2026 BUDGET

YANCEY COUNTY TOURISM DEVELOPMENT AUTHORITY	
REVENUES	
DEPARTMENT	ADOPTED AMOUNT
OCCUPANCY TAX	\$350,000.00
TOTAL REVENUES:	\$350,000.00
EXPENSES	
ADMINISTRATIVE EXPENSES	\$25,000.00
MARKETING	\$100,000.00
ADVERTISING	\$200,000.00
TOURISM RELATED CAPITAL	\$25,000.00
TOTAL EXPENSES:	\$350,000.00