



**Transylvania County
Recommended Budget
Fiscal Year 2025-2026**





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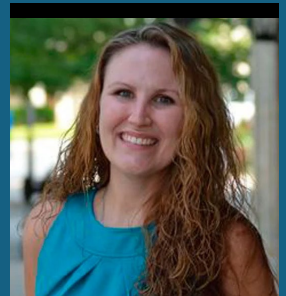
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Message from the County Manager

It is my honor to present the FY 2026 Recommended Budget to serve Transylvania County in the coming year. This budget reflects a continued commitment on behalf of the County to public safety, fire and rescue, health and human services, education and to implementing a capital plan charted across the past 10 years. Our state requires counties like ours to offer many of the services we provide, from building inspections and public health to capital projects like the school bond projects and the new courthouse. For both state-mandated services and county-level projects, the county must rely on local property taxes to make things happen. At the same time, we continue to see global challenges in the recruitment and retention of qualified personnel, cost of vital equipment, and modern technology as we provide the service levels our citizens demand. This budget strikes a careful balance to support county services and capital planning while minimizing the financial impact on the very households those services support and protect.

Jaime Laughter
AICP, ICMA-CM



Transylvania County Strategic Plan

Goal #1: The local economy has a more diversified tax base, an increase in living wage jobs and has more stability. The community has capitalized on the unique quality of life and environment unique to the area.

- Strategy 1A: Provide coordinated customer service across the development process from planning, building and environmental health to make personal and business investment a positive experience.
- Strategy 1B: Plan, advocate and provide for infrastructure to support economic development and to make the community a desirable place to live and work.
- Strategy 1C: Protect the community sense of place by balancing growth and maintaining high levels of community social infrastructure like parks, quality education, tourism, etc.

GOAL #2: The educational environment facilities learning and students are being prepared for a successful future. There are more available resources for enhancing education for all ages.

- Strategy 2A: Provide resources to support quality educational opportunities with a standard of excellence.
- Strategy 2B: Provide support resources that eliminate barriers to receiving education.

GOAL #3: The community has vibrant nodes of economic and civic activity that create a draw for tourism as well as a platform for community engagement.

- Strategy 3A: Support infrastructure that facilitates the visitor's unique experience of our community and encourages them to visit again.
- Strategy 3B: Support community involvement in civic activities across demographics and geographies.
- Strategy 3C: Protect and preserve cultural heritage and promote arts in the community.

GOAL #4: The wealth of natural resources in Transylvania County have been well managed and maintained to support the local economy and quality of life with plans in place to assure sustainability.

- Strategy 4A: Protect and preserve natural resources with long term management plans including water, air and forest resources to insure long term sustainability.
- Strategy 4B: Educate the public on environmental concerns and best practices.

GOAL #5: The community's quality of life includes resources that promote health, transportation connectivity, a sense of place, cultural heritage and public safety.

- Strategy 5A: Provide framework for Prevention, Response, and Recovery for individual and community wide emergencies in Transylvania County.
- Strategy 5B: Provide resources, infrastructure and services that improve public health, mental health, wellness and safety to insure a vibrant community.
- Strategy 5C: Preserve and educate about cultural heritage of the community.
- Strategy 5D: Partner with existing agencies on community needs.

GOAL #6: County government is service driven, transparent and performance based with more active and engaged citizens.

- Strategy 6A: Provide facilities that allow for efficient service delivery to the public while creating a secure, inviting and customer friendly environment for customers and citizens.
- Strategy 6B: Assure compliance with state mandates for service provision along with state regulatory requirements.
- Strategy 6C: Provide sufficient resources to recruit and retain qualified professional staff, keep training current and minimize the expense of turnover to insure efficient organizational infrastructure.
- Strategy 6D: Enhance fiscal planning for public dollars while leveraging available revenues to the fullest.
- Strategy 6E: Provide timely, accurate, transparent and informative communication to the public and across the organization with superior customer service delivery.



County Board of Commissioners



Jason Chappell,
Chair



Jake Dalton,
Vice Chair



Larry Chapman

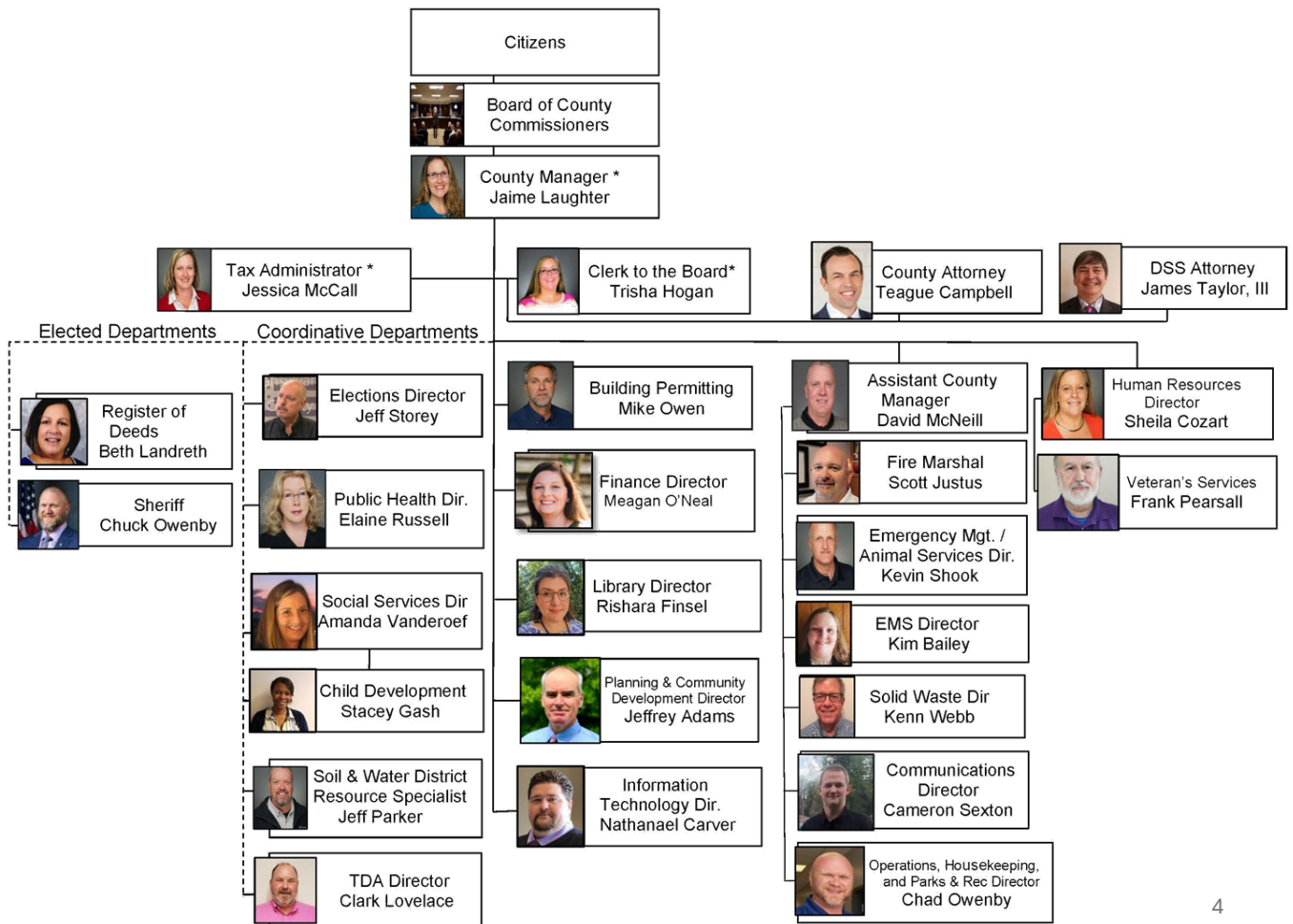


Teresa McCall



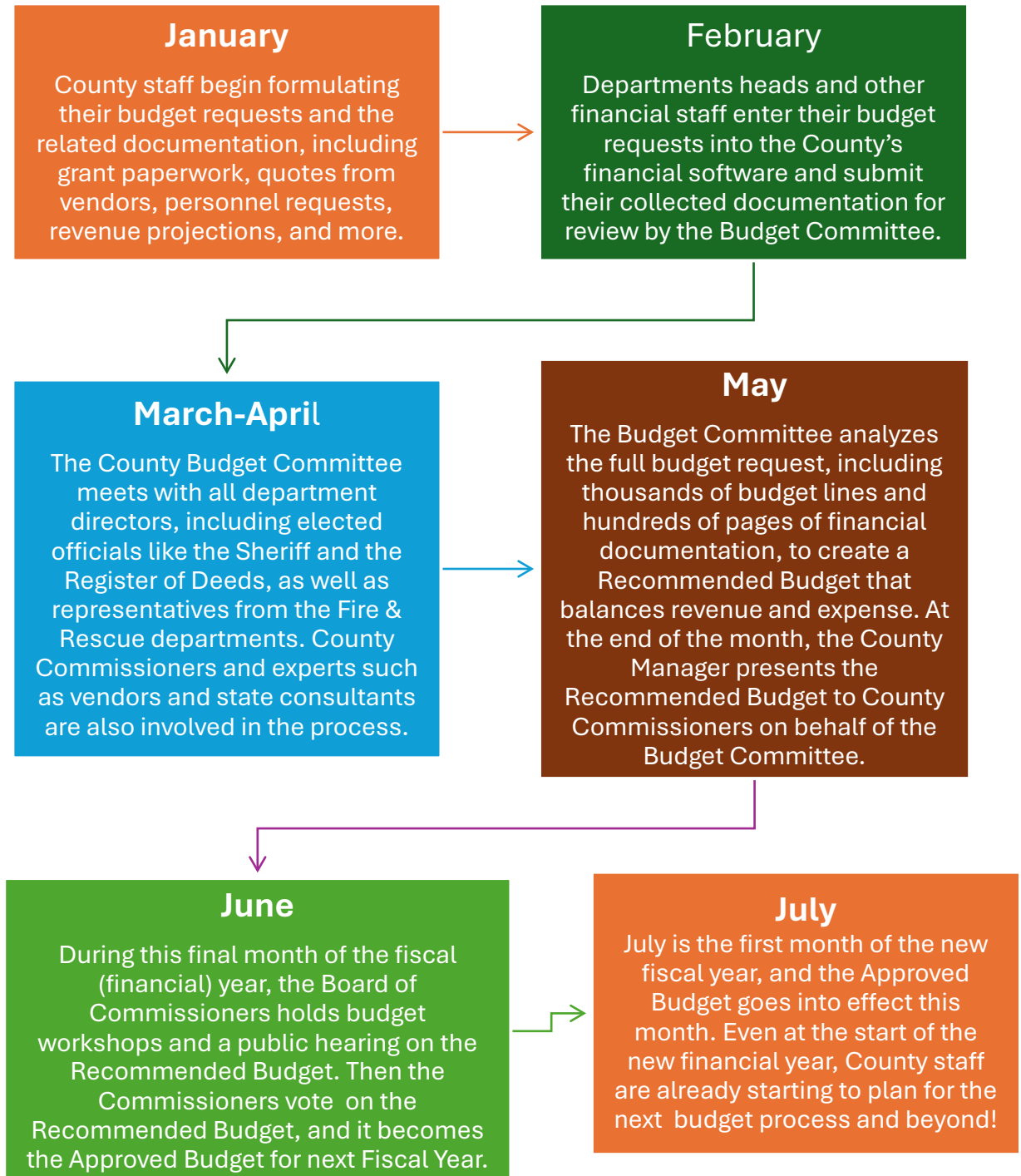
Chase McKelvey

County Organizational Chart



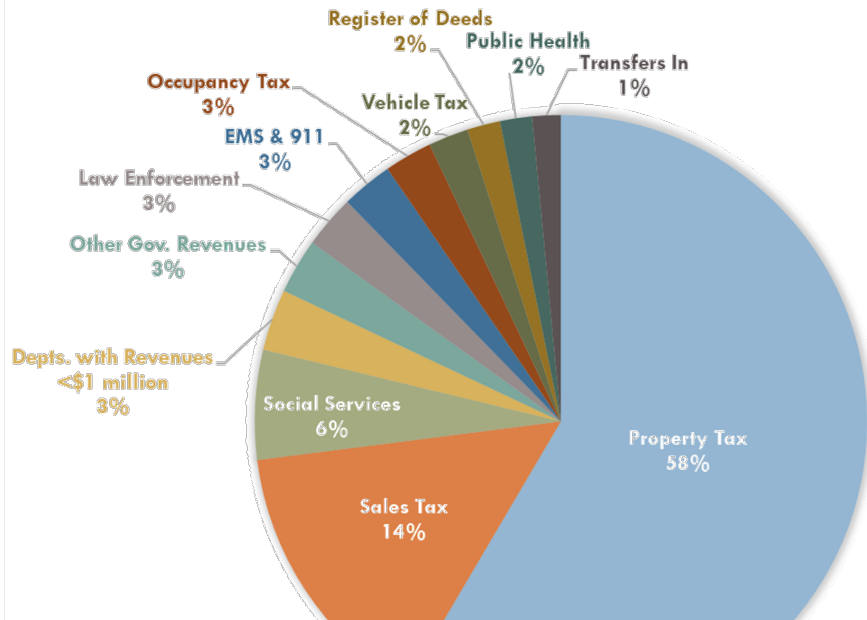
Fiscal Year 2025-2026 Recommended Budget

Budget Timeline



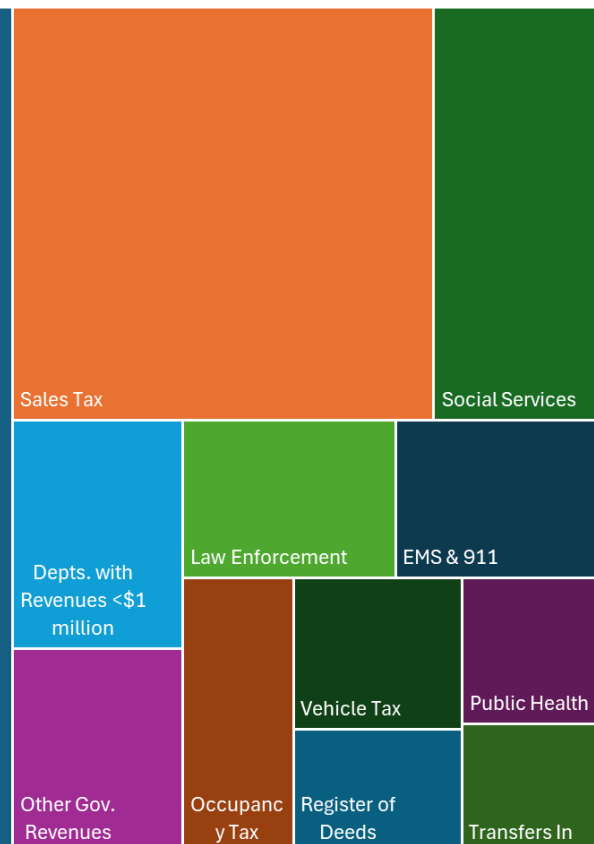
Fiscal Year 2025-2026 Recommended Budget County Revenues

CATEGORY	TOTAL
Property Tax	\$46,328,750.00
Sales Tax	\$11,500,555.00
Social Services	\$4,579,671.28
Depts. with Revenues <\$1 million	\$2,565,814.33
Other Gov. Revenues	\$2,301,247.00
Law Enforcement	\$2,217,789.00
EMS & 911	\$2,145,929.57
Occupancy Tax	\$2,000,000.00
Vehicle Tax	\$1,684,420.00
Register of Deeds	\$1,376,046.00
Public Health	\$1,338,504.00
Transfers In	\$1,192,006.28



FY26 Revenue Highlights:

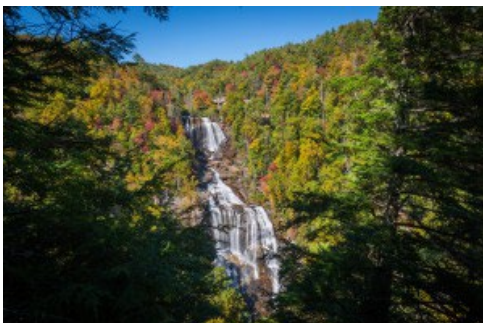
- Total budgeted revenue of \$81,342,524, a 6.7% increase from original Fiscal Year 2025 budget.
- Property Tax remains the primary revenue source and the only revenue in complete control of commissioners.
- The recommended tax rate for Fiscal Year 2026 is \$0.4105 per \$100 valuation of property.
- Sales Tax is expected to remain static (no growth but no decline anticipated).
- Investment income is up, but continued growth will depend on economic outlook.
- Fees are adjusted annually based on analysis in the FY 2026 Fee Schedule.
- Occupancy Tax funds the Tourism Development Authority (TCTDA) per state statute.



Fiscal Year 2025-2026 Recommended Budget Reappraisal & Tax Rate

Tax Reappraisal: How It Works

- A county's **revaluation process** is required by state statute, and the process is determined under state law and governed by the **Dept. of Revenue**.
- Assessors in the **Tax Office** are trained and certified by the state to conduct the reappraisal, and values are set on **objective criteria** determined under state regulation. Any change to that system would have to be under state level legislative change.
- Property owners can file an **appeal** if they feel their property is valued outside the demonstrated market in their area of the county or if the information on the property has an error. **Appeals are currently being heard.**
- Informational videos about the revaluation are available on the **Tax Office web page** at www.transylvaniacounty.org/2025-tax-reappraisal-educational-videos
- State law provides a **formula** and requires publishing a **revenue neutral tax rate** for transparency. Even with revenue neutral, individual tax bills would change.
- With the change in tax rate, we will see a shift from vehicle tax bills to property tax bills because the value of vehicles does not appreciate in the same way as real estate. Residents can expect to see vehicle tax bills go down and shift to property tax bills.



Property Tax for FY 2026

- The total county-wide property valuation is \$11,901,400,000.
- Before the reappraisal, the property tax rate was set at \$0.6033 per \$100 valuation of property.
- For Fiscal Year 2026, the recommended tax rate is \$0.4105 per \$100 valuation of property.
- The new rate represents a slight increase, a \$0.0268 increase over revenue neutral, \$0.3837.

Tax Considerations Unique to Transylvania County

- Transylvania's official population is artificially low due to the seasonal population without residency here.
- Property Tax is the only way Commissioners can meaningfully raise funds. This makes tax base very important!
- Our current mix skews heavily residential meaning that residential bears the burden of any increase and differentiates Transylvania from neighboring counties.
- Half of Transylvania County is nontaxable (Federal and State Parks/Forests) but requires County services.
- Residential costs the most in local government services, over other types of properties like commercial.

Fiscal Year 2025-2026 Recommended Budget

County Revenues: FAQs

How does property tax work?

- Property tax is tax levied on the value of “**real property**” like land, structures, and vehicles.
- The property tax in North Carolina is a locally assessed tax, collected by the counties.
- Under North Carolina General Statute 105-289, the **Department of Revenue** is charged with supervising the valuation and taxation of property.
- The **Transylvania County Tax Office** handles property tax and other taxes in the County, under the guidelines of the NC Dept. of Revenue.

How does sales tax work?

- The **sales tax** in NC is a combination of state and local tax.
- The NC state sales tax is **4.75%** and the Transylvania County sales tax is **2%**.
- **State sales tax is divided into sections called articles.** The state mandates that a certain portion from two tax articles be set aside for school needs:
 - **Article 40: 30%** of the revenue from this 0.5% local sales tax is earmarked for school construction and improvements.
 - **Article 42: 60%** of the revenue from this 0.5% local sales tax is earmarked for school construction and improvements.
- The School portion of sales tax is automatically calculated by the County’s financial software and set aside in a special fund designated to collect the School sales tax funds.
- Once sales tax has been received and reconciled for a fiscal year, it is transferred to the **Education Capital Fund**, where it is either assigned to projects immediately or held in fund balance for School capital projects.
- The non-school portion of sales tax goes into the County’s General Fund, where it makes up about **14%** of the County’s operational budget.



What other types of revenue does the County receive?

- Federal and state partial funding for departments like Public Health, Social Services, and Transportation
- Interest on savings and investment accounts
- Federal, state and local grants
- Fees for things like building inspections, Fire Marshal services, passports, and even overdue library books

What is the Fund Balance?

- A county’s fund balance is the amount by which its assets exceed its liabilities, but for practical purposes it also functions as the County’s savings account.
- A county should generally maintain enough in fund balance to pay for at least two months of expenses without additional revenue.

Fiscal Year 2025-2026 Recommended Budget

General Fund: Expense Highlights

- ❑ **Recommended for FY26: A balanced budget of \$81,342,524, a 6.7% increase over FY25.**
 - ❑ **Recent GASB standards** require the County to include a liability placeholder for the **full multiyear amount of leases and subscriptions over \$5,000**, which are then offset by a corresponding revenue.
 - ❑ **\$2 million** in expense and in revenue in the FY26 budget is this amount for multiyear leases/subscriptions, largely due to a new multiyear contract for EMS ambulance equipment. This inflates the total budget number but does not actually receive or spend revenue.
 - ❑ Setting aside the \$2 million multiyear lease placeholder and its corresponding revenue, the regular General Fund budget stands at **\$79,345,732.24, a 4.1% increase over FY25.**
- ❑ **General:** Continue to evaluate contracts for quality and cost, including running comparisons of internal costs vs. contracts for services that can be delivered either way.
- ❑ **Personnel Changes:**
 - ❑ 2 new full-time positions (Project Manager - School Projects, Narcotics Investigator - Sheriff) | 9 job code reclassifications
 - ❑ Additional part-time hours in some departments including IT, Register of Deeds (Passports), Housekeeping, and Maintenance
- ❑ **Personnel Committee Recommendations:**
 - ❑ 2% 401K contribution for all county employees
 - ❑ Placeholder for cost-of-living increase and longevity cap increase (first longevity increase since 2007)
 - ❑ Lower mental health copay to \$10 to reduce barriers to mental health services
- ❑ **Debt Service:** Capital planning from previous years—the EMS base, the school bond projects, and the new courthouse—are now becoming realty and require continued planning for debt service.
- ❑ **Information Technology Considerations:**
 - ❑ Audiovisual system support and equipment upgrades (Library, Elections, Commissioners' chambers, etc.) to improve public AV experience
 - ❑ Core network switches upgrade
 - ❑ Impact of cybersecurity evolution and digital ADA compliance by 2027



Fiscal Year 2025-2026 Recommended Budget

General Fund: Expense Highlights *continued*

☐ **Emergency Response Equipment Costs:**

- ☐ Equipment costs are increasing, while equipment lifespan based on service agreements and software integration is decreasing.
- ☐ Restoring Sheriff's Office vehicle replacement schedule to 5 vehicles per year
- ☐ New Sheriff's Office leases for bodycams and tasers
- ☐ Body scanner to reduce inmate overdose occurrence; jail oven replacement
- ☐ AED replacements county-wide
- ☐ New lease for EMS equipment including stretchers, powerlifts, and cardiac monitors
- ☐ One ambulance replacement

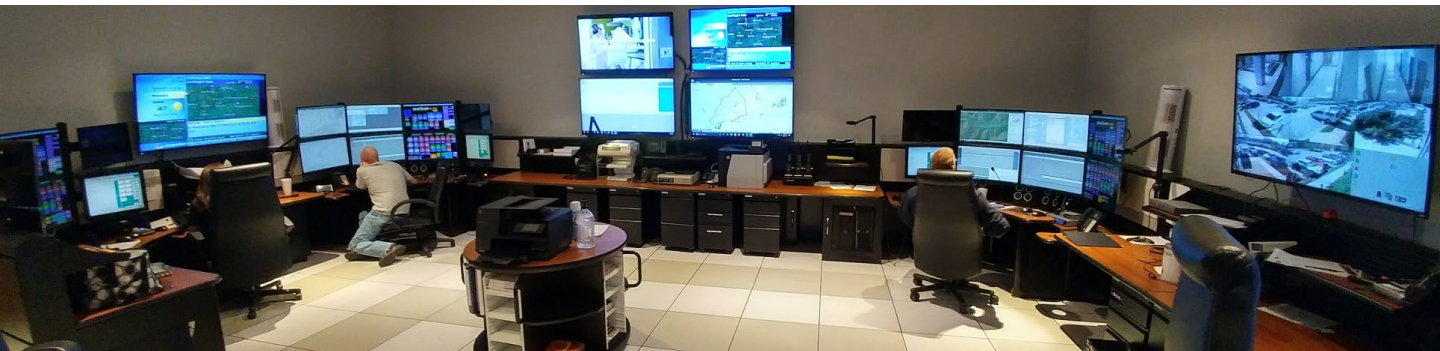
☐ **Emergency Communications:** Communication Tower location study to identify optimal location for new tower to enhance first responder communication coverage in the county

☐ **Planning & Transit:**

- ☐ Grants for community centers, including Wi-Fi and new software for facility rentals
- ☐ Replacement transit vehicles – partially state-funded with county match

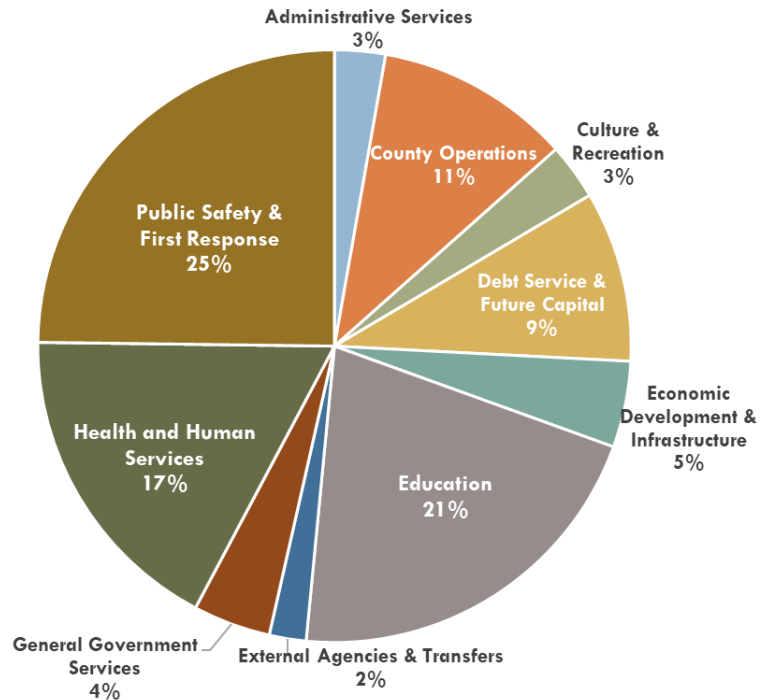
☐ **Debt Service & Capital Planning:**

- ☐ Capital planning over previous 10 years has focused on cash savings to fund pay-as-you go capital projects and anticipated debt service. The four-year plan uses the budgeted funds for that purpose along with a portion of sales tax to fund a four-year payment plan.
- ☐ The County must consider additional/future capital needs and the need to cover existing debt service.
- ☐ Capital projects moving to debt service: EMS Base, School Bond Projects
- ☐ Upcoming capital projects: Courthouse, School Bond Sale 2 and other projects indicated by the County Maintenance & Capital Reserve Study from Axias
- ☐ Topics for future capital discussion: Blue Ridge Community College, Infrastructure, Parks and Recreation Facilities, and Future School Improvements

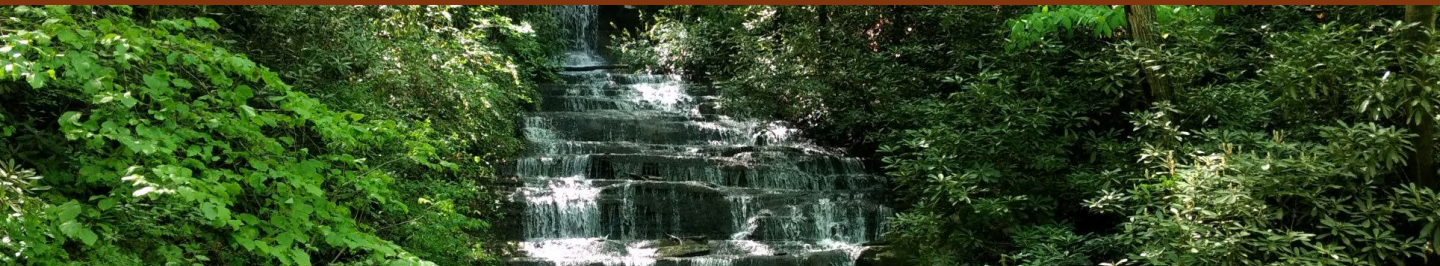


Fiscal Year 2025-2026 Recommended Budget General Fund: Expenses by Function

ASSIGNED CATEGORY	AMOUNT
Administrative Services	\$2,199,522
County Operations	\$8,603,008
Culture/ Recreation	\$2,442,241
Debt Service & Future Capital	\$7,408,849
Economic Development & Infrastructure	\$3,739,842
Education	\$16,702,588
External Agencies & Transfers	\$1,597,865
General Gov. Services	\$3,523,190
Health & Human Services	\$13,864,912
Public Safety & First Response	\$19,639,164



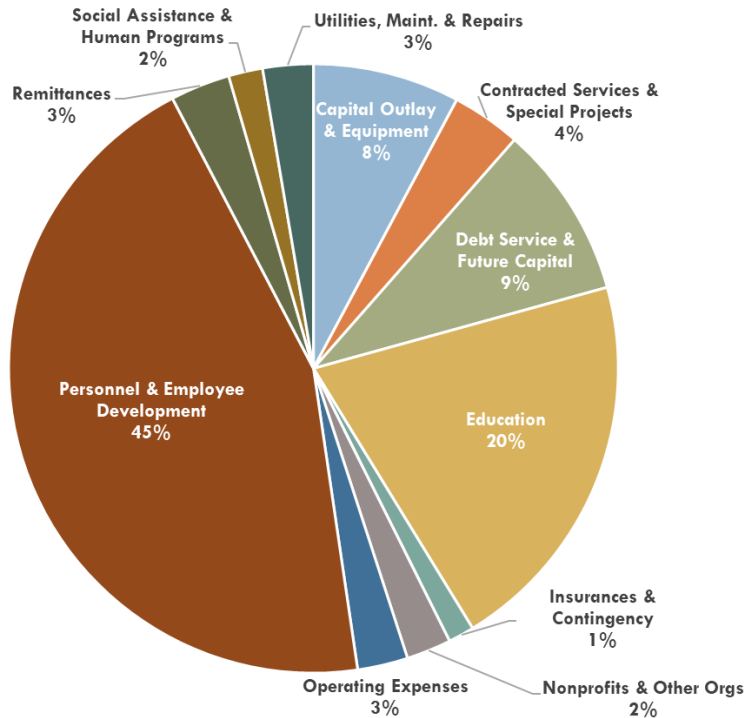
- The **Public Safety & First Response** category includes Sheriff's Office, EMS, 9-1-1 Communications, and Emergency Management.
- **Health & Human Services**, which includes Public Health and Social Services, are partially funded by state and federal revenue.
- The **General Government** category includes Elections, Tax, Register of Deeds, and Tax Administration.
- **County Operations** includes departments like Facilities Maintenance, IT, Facilities Housekeeping, and Capital Project Management.
- **Administrative Services** includes departments like Finance, Human Resources, and County Administration.
- The **Debt Service & Future Capital** category includes committed debt and planned debt services including the courthouse and second tranche bond sale for 2027.



Fiscal Year 2025-2026 Recommended Budget

General Fund: Expenses by Type

DESCRIPTION	AMOUNT
Capital Outlay & Equipment	\$6,336,544
Contracted Services & Special Projects	\$2,990,304
Debt Service & Future Capital	\$7,504,892
Education	\$16,702,588
Insurances & Contingency	\$1,194,564
Nonprofits & Other Orgs	\$1,929,406
Operating Expenses	\$2,172,991
Personnel & Employee Development	\$36,231,721
Remittances	\$2,573,753
Social Assistance & Human Programs	\$1,473,725
Utilities, Maint. & Repairs	\$2,175,787



- Personnel-related costs remain the highest cost within the budget. Fundamentally, county government is people serving people.
- Education funding is the second largest expenditure, and education funds are also included in the Debt Service and Future Capital category. 60.2% of the county funding for current expense is also personnel, based on the TCS Superintendent's FY 2026 presentation.
- Remittances, assistance dollars and transfers out are significant portions of the budget.
- Debt Service will continue to shift in FY 2026 with bond payments and EMS payments as outlined through capital planning.
- Capital outlay and maintenance is increasing in the categories of Public Safety and Emergency Services in particular, due to equipment cost increases and integrated technology.



Fiscal Year 2025-2026 Recommended Budget Education Funding: K-Community College

Transylvania County Schools

- **K-12 Education is recommended for a slightly higher increase than the recommended total budget, at 7% for operations (\$14,567,870.75).**
- The Schools determine how to allocate the increase, but the increase should allow for at least a **match of the Henderson County teacher supplement**. This also funds the state projected **increase in teacher pay of 5%**, the maximum proposal going into budget negotiations in Raleigh. The state legislature has sole control over teacher salaries.
- All School **capital requests** are funded in full (\$1,572,006.28).
 - This includes \$480,000 to replace school computer equipment systemwide.
 - Also included are two new handicap accessible buses at a total of \$332,296.
- As part of this request, three new items are also added to the **Education Capital Projects Fund**:
 - RMS/RHS elevator repair - \$60,000
 - FY2026 maintenance allocation - \$220,000
 - Savings for future turf replacement - \$100,000
- **\$3,024,411 in Sales Tax Revenue** is budgeted in the designated School Sales Tax Fund for FY2026 (no change from FY2025).
- The **School Capital Projects Fund** stands at \$83,931,994 at the end of May 2025, including the first step of bond projects.
- The school is applying for a draw-down of \$432,690 in state **lottery funds** for a new safety system.
- The County is also funding a **Project Manager position** to manage the school bond projects at \$135,791 annually.



Project Manager:	\$135,791
Bond Projects	
School Current Expense	\$14,567,871
School FF&E	\$859,710
Vehicles	\$332,296
Capital Projects	\$410,000
Lottery Funded	\$432,690
Total	\$16,738,358

Blue Ridge Community College

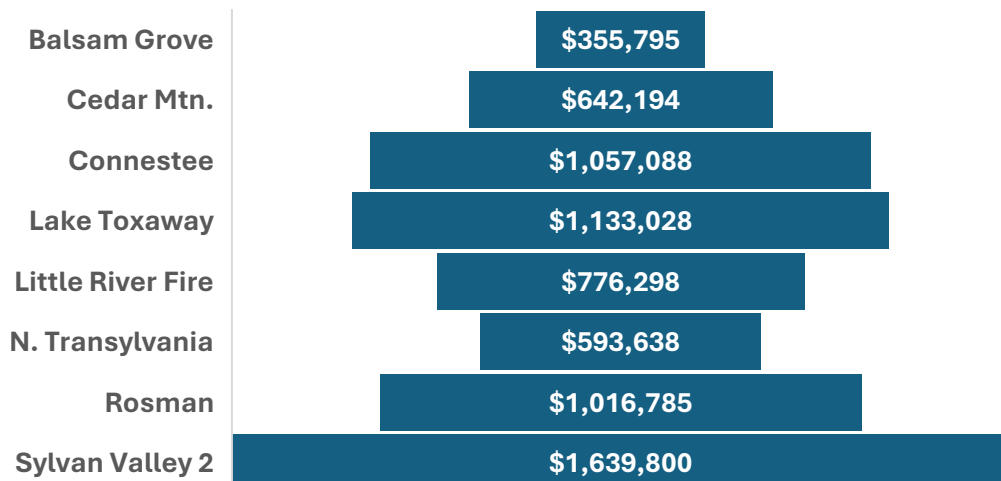


- **Blue Ridge Community College** is recommended for an operational increase of 6 percent.
- **Operational Funding:** \$731,920 | **Capital Funding:** \$75,000
- BRCC was included in the recent **County Maintenance & Capital Reserve Study** from Axias and identified capital needs will need to be considered during future capital planning.

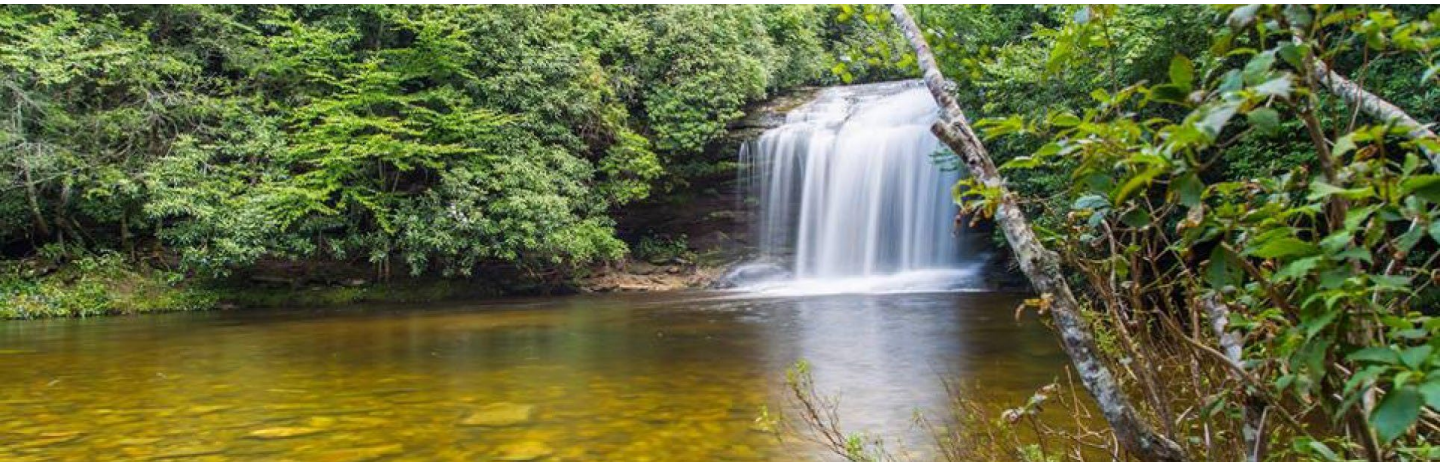
Fiscal Year 2025-2026 Recommended Budget

Fire Districts: FY2026 Budgets

- If the proposed single fire service tax district is approved, the recommended tax rate for FY 2026 for fire and rescue services would **be \$0.07 per \$100 valuation of property.**
- **Themes from subcommittee meetings with fire departments:**
 - Departments face challenges maintaining volunteers, requiring more paid staffing, especially to fill daytime needs for call responses due to few employers with alternate shifts in the area.
 - Equipment and medical costs continue to increase.
- **The Budget Committee's key recommendations include:**
 - Bring the staffing level at each fire department up to include 4 positions and to fund those at a standard salary and benefits rate per position.
 - Budget funds to ensure all fire departments have needed equipment, including protective gear and replacement radios.
- The **recommended fire department budgets** for FY2026 total **\$7,214,626.**
- The Fire Marshal's staff will review the recommended budgets with each fire department.
- The need for higher staffing levels and new equipment will continue to impact fire and rescue departments and will require funding to maintain or enhance services.

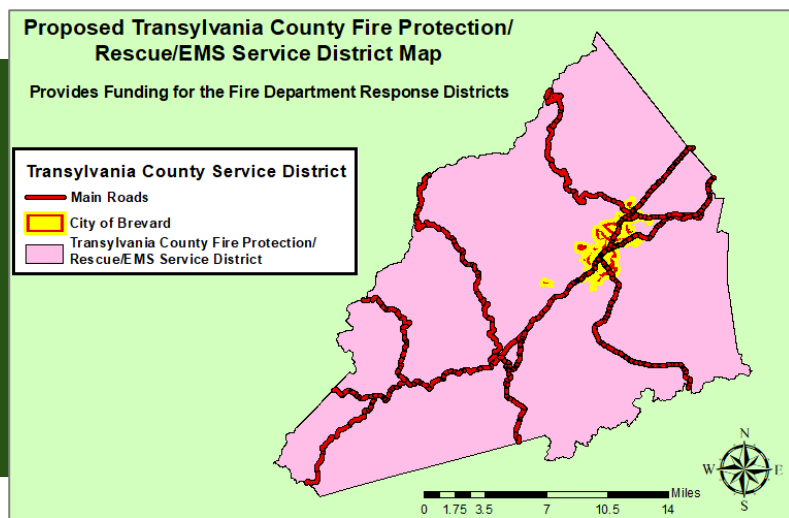


Single Fire & Rescue Service Tax District Proposal: Informational Flyer



The following informational mailer was distributed county-wide as part of the public notification process for the proposed fire service tax district change, with a public hearing scheduled for June 23, 2025.

What to Know About Transylvania County's Proposed Single Fire Protection, Rescue, and EMS Service District



County Goals:

- 1) Continue to support quality fire and rescue services by funding our existing fire and rescue departments with the resources they need.
- 2) Streamline the tax collection process to make it more efficient.

Fire Service District FAQs:

What is a fire service district?

A fire protection service district is established so the county can collect taxes to specifically fund fire and rescue services in rural areas.

How do Transylvania County fire districts work now?

Transylvania County is currently divided into **8 different fire protection service districts** within 381 miles, not including the City of Brevard and the Town of Rosman.

The fire/rescue departments in these areas provide fire protection, emergency medical response, and rescue response. They are mostly staffed by **volunteers**.

Each of the 8 districts has a very different **property tax value**, ranging from \$1.7 million to \$1.9 billion. This means the ability of fire/rescue departments to generate revenue, if restricted to their response district, varies widely.

For this reason, the county does not approve fire department budgets based on district property tax value.



What would change?

The tax for fire and rescue services would be levied for a **single district** that would include most of the county. This would provide a **more efficient way to collect funds without changing the budget process or changing your responding fire department**.

Fewer taxing districts means fewer steps and fewer resources needed to collect the taxes for your fire department. The single district would better support all fire departments with the resources they need.

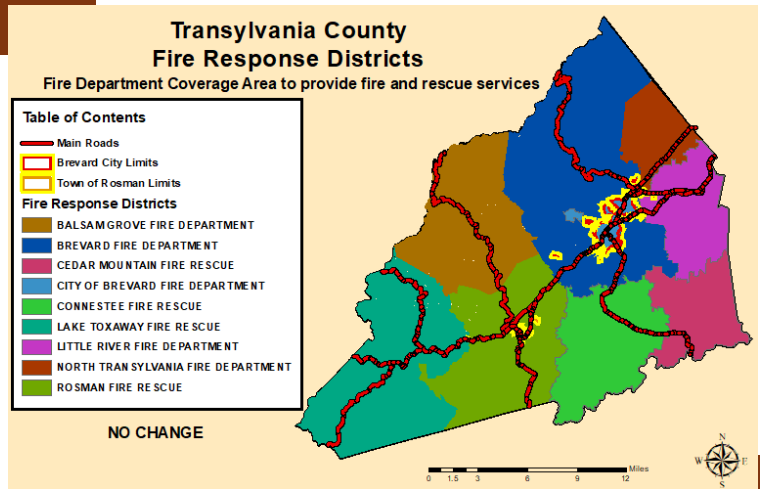
What to Know About Transylvania County's Proposed Single Fire Protection, Rescue, and EMS Service District

What would NOT change?

The existing fire and rescue departments would **NOT** change. Their areas of service would NOT change. Their contracts with the County would NOT change.

The budget process for the county and the fire departments would **NOT** change. Funds would still be distributed to the fire/rescue departments based on their approved budgets.

The County would **NOT** create a single countywide fire department. Our existing fire and rescue departments serve our citizens at a high level that our whole community appreciates.



What areas are included in the single tax district?

The district would include the entire unincorporated area of Transylvania County and the Town of Rosman just like the existing fire districts.

The City of Brevard would continue to collect fire taxes and operate their services independently.

What's next?

On March 24, 2025, the county's Board of Commissioners voted to proceed with a proposal to create a single county fire protection, rescue, and EMS service district.

A public hearing on the proposed change is scheduled for **June 23, 2025**. The related report (required by General Statute 153A-302) is available for public inspection in the office of the Clerk to the Board.

After the public hearing has been held, the County Commissioners will vote on the proposed change. If approved, the fire service district change would go into effect on July 1, 2025.

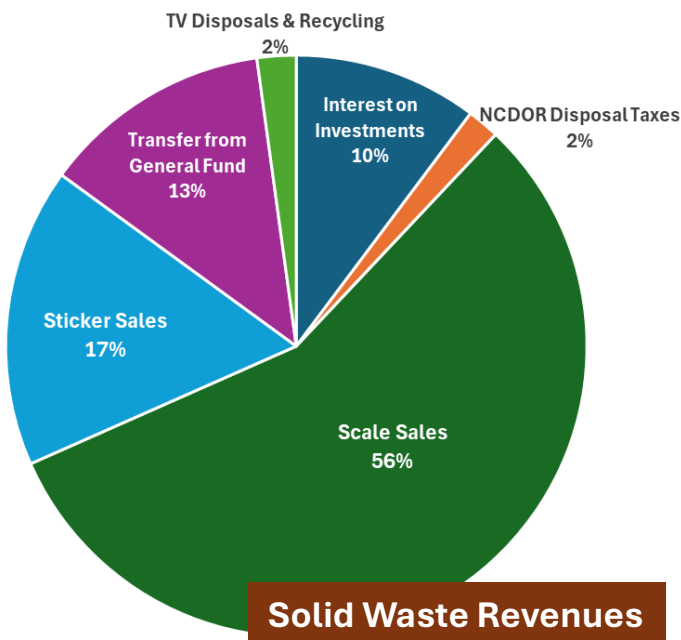


Interested in serving your community?
Consider volunteering with your local fire department. Volunteers form a vital part of Transylvania County's fire and rescue departments!

Fiscal Year 2025-2026 Recommended Budget

Enterprise Fund: Solid Waste

- The Solid Waste Fund has a recommended budget of **\$3,905,000** for FY 2026.
- This is a **5.6% decrease** from FY2025, due to no requests for the purchase of heavy equipment (such as trucks, track hoes, and dozers) in FY 2026.
- Measured growth is expected in some fee-based areas of **revenue**, such as scale sales and sticker sales. Additional revenue is brought in through interest on investments.
- The budget continues to be **supplemented** from property tax revenue in the General Fund.
- The existing revenue mix of fees and the operational supplement from the General Fund should be sufficient for a few more years, but there is not currently enough funding to save for future expansions.



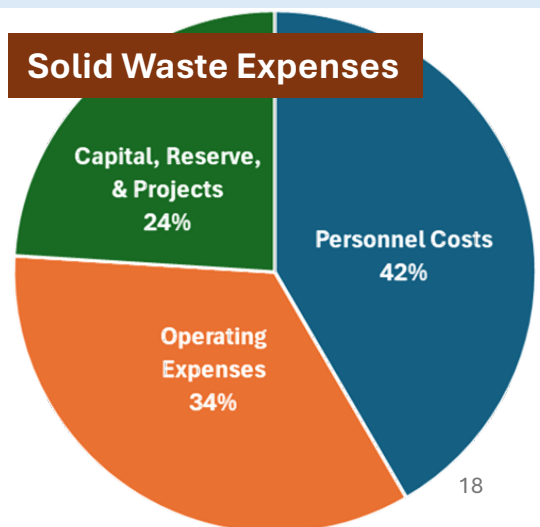
New Landfill Cell

- The current landfill cell phase going into construction will extend the landfill's life to **2030**, but a next phase will require significantly more capital.
- Expenses for the new landfill cell rose from the \$6,564,522 project budget provided by Labella Associates in March 2024, to a total project budget of **\$9,907,184**. In addition to an already-secured **\$7 million grant**, the County Commissioners appropriated **\$2,477,929** from General Fund balance to fully fund the project.
- **CBP Environmental** was the low qualified bidder on the project and is commencing construction on the cell.

Future of the Landfill

Solid Waste has contracted with **Smith and Gardiner Engineering** to conduct both a Solid Waste Disposal Options Study and a Solid Waste Rate Study. The **Solid Waste Disposal Options Study** will identify and explore options for managing solid waste services. The **Solid Waste Rate Study** will evaluate Solid Waste fees to determine if they adequately account for solid waste services.

Solid Waste Expenses



Key Budget Terms Defined

ADOPTED BUDGET

The budget approved by the County Commissioners and enacted via a budget ordinance, on or before June 30 of each year.

AD VALOREM TAXES

Commonly referred to as property taxes, ad valorem taxes are levied on the value of real, certain personal, and public utility property according to the tax rate.

APPROPRIATED FUND BALANCE

Unspent funds (fund balance) appropriated as a revenue for a given fiscal year to offset expenses that exceed current revenue.

ASSETS

Property owned by the County that has monetary value.

ASSESSED VALUE

The value of real estate or personal property as determined by tax assessors and used as a basis for levying taxes.

BALANCED BUDGET

A budget in which the total of estimated revenues is equal to appropriations (expenses).

BOND

A written promise to pay a specified sum of money (principal) at a specified future date (the maturity date) along with periodic interest paid at a specified percentage of the principal.

BUDGET ORDINANCE

The ordinance that levies taxes and appropriates revenues for specific purposes, functions, and activities during a fiscal year.

CAPITAL PROJECT

A capital project is a substantial construction, renovation or demolition project, or acquisition of land or other assets, with a useful life of at least five years. This includes significant capital maintenance projects and information technology projects.

DEBT SERVICE

Payment of interest and principal on an obligation resulting from the issuance of bonds.

ENTERPRISE FUND

An entity/fund that is financed and operated in a manner similar to a private business, where the intent of the governing body is that the costs of providing goods or services to the public on a continuing basis be financed primarily through user charges.

Key terms and definitions based on similar definitions used by other NC Counties

Key Budget Terms Defined

EXPENDITURES

Financial resources expended during a period for operations, capital outlay, and long-term debt. Expenditures (expenses) reflect the cost incurred to acquire goods or services.

FISCAL YEAR (FY)

The annual period for fiscal (financial) operations: the time period beginning July 1 of a calendar year and ending on June 30 of the following calendar year.

FUND

An independent accounting entity with a self-balancing set of accounts recording cash and/or other resources together, for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE

Amounts which remain unspent after all budgeted expenditures have been made.

GENERAL FUND

The general operating fund of the county used to account for all financial resources except those required to be accounted for in another fund.

GENERAL OBLIGATION BONDS

A bond backed by the strongest form of security that a county can pledge for debt, its full faith and credit. A full faith and credit pledge is a promise to levy whatever amount of property tax is necessary to repay the debt.

INFRASTRUCTURE

Facilities on which the continuance and growth of a community depend, such as roads, sewer, waterlines, etc.

OPERATING BUDGET

The County's financial plan which outlines proposed expenditures for the fiscal year and the revenues which will be used to finance them.

REVENUE

Income (excluding proceeds from the sale of bonds or notes) for the fiscal year. The major categories of revenue include local taxes, state and federal revenues, interest on investments, and fines and fees.

SERVICE DISTRICTS

A unit of local government that is created for the operation of a particular public service enterprise; these include fire and rescue.

TAX RATE

The amount of tax levied for each \$100 of assessed valuation.

Key terms and definitions based on similar definitions used by other NC Counties

Fiscal Year 2025-2026 Recommended Budget General Fund

Revenues: Multiyear Comparison by Category



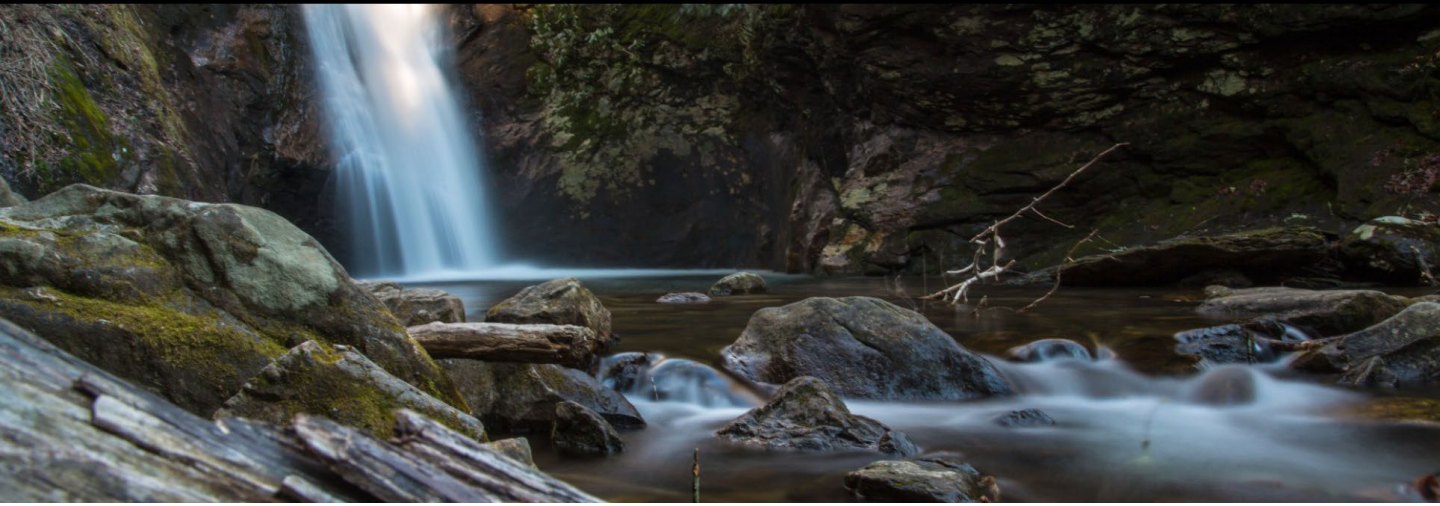
Full Revenue: Alphabetical by Dept.

Budget Category (A-Z)	FY24 Actuals	FY25 Original Budget	FY26 Recommended
9-1-1 Communications	\$ 308,269.61	\$ 381,223.47	\$ 272,429.57
Ad Valorem Property Tax	\$ 41,165,664.08	\$ 41,644,558.00	\$ 46,328,750.00
Animal Services	\$ 45,091.69	\$ 56,000.00	\$ 45,500.00
Building Inspections & Enforcemen	\$ 782,194.44	\$ 710,196.00	\$ 710,196.00
Central Services	\$ 440,609.25	\$ 373,325.00	\$ 386,928.00
Cooperative Extension	\$ 10,176.00	\$ 5,000.00	\$ 5,000.00
Elections	\$ 22,203.06	\$ -	\$ 20,500.00
Emergency Management	\$ 100,620.64	\$ 38,641.00	\$ 38,641.00
Emergency Medical Services	\$ 5,863.45	\$ -	\$ 6,500.00
EMS Billing	\$ 1,560,521.23	\$ 1,156,000.00	\$ 1,867,000.00
External Agencies (Government)	\$ 104,940.00	\$ -	\$ 126,000.00
External Agencies (Services)	\$ -	\$ 126,000.00	\$ 31,285.41
Fire Marshal	\$ -	\$ 953,314.00	\$ 50,000.00
Human Resources	\$ 5,000.00	\$ 10,539.00	\$ 4,031.92
IT - Subscription-Based	\$ -	\$ 26,770.00	\$ 159,597.78
Library Operations	\$ 142,119.71	\$ 141,790.00	\$ 141,790.00
License Plate Agency	\$ 131,141.36	\$ 108,900.00	\$ 119,000.00
Local Option Sales Tax	\$ 11,366,509.78	\$ 11,500,555.00	\$ 11,500,555.00
Long Term Leases	\$ 128,344.54	\$ 45,000.00	\$ 1,952,193.40
Motor Vehicle Property	\$ 2,579,110.13	\$ 2,458,253.00	\$ 1,684,420.00
New Adventure Learning Center	\$ 616,608.83	\$ -	\$ 929,146.00
Occupancy Tax	\$ 1,989,295.75	\$ 929,146.00	\$ 2,000,000.00
Other General Gov. Revenue	\$ 3,084,328.76	\$ 5,000.00	\$ 2,301,247.00
Parks & Recreation	\$ 130,474.04	\$ 2,073,000.00	\$ 115,500.00
Planning & Development	\$ 1,910.00	\$ 210,000.00	\$ 1,950.00
Public Health - Administration	\$ 384,923.38	\$ 122,500.00	\$ 378,169.00
Public Health - Breast/Cerv. Cancer	\$ 3,900.00	\$ 8,275.00	\$ 6,600.00
Public Health - BT Preparedness	\$ 27,963.00	\$ 27,963.00	\$ 27,963.00
Public Health - CDC Funding	\$ 10,656.00	\$ 10,656.00	\$ 10,656.00
Public Health - Child Case Mgmt.	\$ 57,068.00	\$ 54,602.00	\$ 54,602.00
Public Health - Child Health	\$ 18,045.31	\$ 18,899.00	\$ 19,999.00
Public Health - Drug Free Communi	\$ 169,556.12	\$ 146,300.00	\$ -
Public Health - Environmental	\$ 245,141.15	\$ 233,480.00	\$ 228,500.00
Public Health - Family Planning	\$ 78,651.74	\$ 86,527.00	\$ 91,527.00
Public Health - Federal	\$ -	\$ 317,071.00	\$ 38,000.00
Public Health - Health Promotion	\$ 34,038.31	\$ -	\$ 34,526.00

Full Revenue: Alphabetical by Dept.

Budget Category (A-Z)	FY24 Actuals	FY25 Original Budget	FY26 Recommended
Public Health - Immunization Actio	\$ 9,310.72	\$ -	\$ 10,539.00
Public Health - Pregnancy Case Mgt	\$ 88,128.36	\$ 1,500.00	\$ 80,000.00
Public Health - School Nurses	\$ 213,082.14	\$ 209,000.00	\$ 223,600.00
Public Health - WIC Operations	\$ 131,427.64	\$ 111,154.00	\$ 133,823.00
Register of Deeds	\$ 1,328,797.84	\$ 60,000.00	\$ 1,376,046.00
Sheriff	\$ 87,184.63	\$ 1,189,286.00	\$ 84,364.00
Sheriff - Central Exp.	\$ 12,943.52	\$ 2,300,000.00	\$ -
Sheriff - Detention Center	\$ 734,987.68	\$ 791,139.00	\$ 935,130.00
Sheriff - SROs	\$ 1,087,817.00	\$ 1,343,581.00	\$ 1,198,295.00
Social Services	\$ 2,722,917.96	\$ 2,832,396.59	\$ 3,048,198.28
Social Services - Gen. Assistance	\$ 561,621.85	\$ 34,526.00	\$ 600,327.00
Soil & Water Conservation	\$ 27,295.00	\$ 101,864.00	\$ 26,770.00
Tax Administration	\$ 6,380.78	\$ 9,400.00	\$ 5,700.00
Transfers In	\$ 1,153,516.00	\$ 2,900,168.51	\$ 1,192,006.28
Transportation Administration	\$ 108,608.00	\$ 139,800.00	\$ 139,800.00
Transportation Operations	\$ 299,264.26	\$ 205,722.00	\$ 597,222.00
Veterans Services	\$ 2,173.91	\$ -	\$ 2,000.00
BUDGET TOTALS	\$	76,209,020.57	\$ 81,342,523.64

Fiscal Year 2025-2026 Recommended Budget General Fund Expenses: Multiyear Comparison by Category



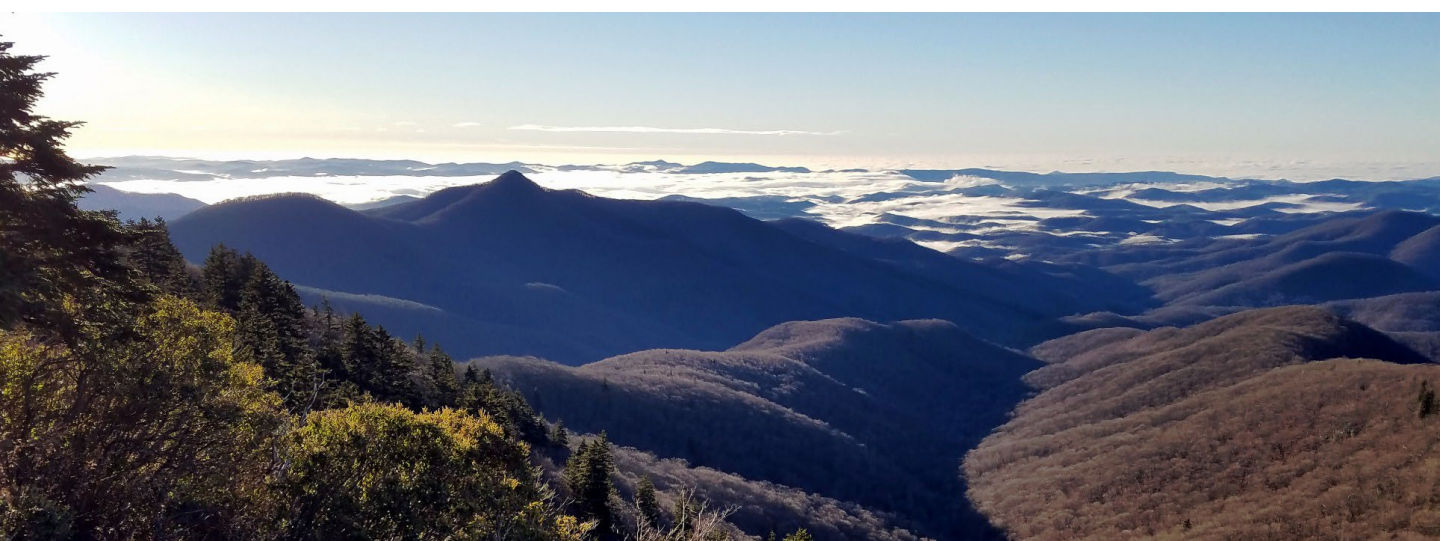
Full Expenses: Alphabetical by Dept.

Budget Category (A-Z)	FY24 Actuals	FY25 Original	FY26 Recommended
911 Communications	\$ 2,542,349.59	\$ 2,527,630.47	\$ 2,475,905.05
Animal Services	\$ 612,650.72	\$ 728,569.00	\$ 732,963.15
Building Inspections & Enforcement	\$ 699,042.94	\$ 744,646.00	\$ 681,714.53
Central Services	\$ 2,058,778.38	\$ 2,788,655.00	\$ 3,829,732.26
Commissioners	\$ 401,145.65	\$ 364,031.99	\$ 360,279.11
Cooperative Extension	\$ 254,262.60	\$ 242,751.95	\$ 250,310.63
County Administration	\$ 736,951.82	\$ 692,995.00	\$ 715,611.20
Debt Service	\$ 239,075.65	\$ 150,412.00	\$ 150,412.00
Economic Development	\$ 375,000.00	\$ 362,100.00	\$ 383,826.00
Education - Community Colleges	\$ 816,521.00	\$ 813,914.00	\$ 806,920.00
Education - K-12 Public School	\$ 14,501,388.00	\$ 14,450,141.50	\$ 15,895,667.99
Elections	\$ 473,564.70	\$ 474,670.58	\$ 549,629.13
Emergency Management	\$ 282,636.06	\$ 301,053.04	\$ 303,700.38
Emergency Medical Services	\$ 3,851,262.09	\$ 3,901,822.00	\$ 4,400,370.88
EMS Billing	\$ 108,956.37	\$ 100,000.00	\$ 100,000.00
External Agencies (Govt.)	\$ 348,922.85	\$ 366,061.00	\$ 363,039.00
External Agencies (Safety)	\$ 2,327,835.00	\$ 2,234,874.00	\$ 703,541.00
External Agencies (Services)	\$ 40,000.00	\$ -	\$ 31,285.41
Facility Housekeeping	\$ 402,655.93	\$ 447,690.00	\$ 489,399.04
Facility Maintenance	\$ 1,220,678.21	\$ 2,127,012.48	\$ 2,502,852.55
Finance	\$ 661,589.42	\$ 730,848.00	\$ 740,741.93
Fire Marshal	\$ 256,336.37	\$ 256,575.40	\$ 267,308.40
Human Resources	\$ 340,827.72	\$ 422,472.00	\$ 383,390.08
Information Technology	\$ 689,005.82	\$ 701,548.00	\$ 1,251,288.39
IT - Subscription-Based	\$ 179,841.77	\$ 172,644.00	\$ 385,641.63
Library Operations	\$ 1,638,993.03	\$ 1,690,722.00	\$ 1,728,024.52
License Plate Agency	\$ 132,055.10	\$ 141,649.00	\$ 160,605.41
Long Term Leases	\$ 218,580.29	\$ 234,736.50	\$ 2,295,630.18
New Adventure Learning Center	\$ 763,700.33	\$ 929,146.00	\$ 929,146.00
Parks & Recreation	\$ 642,699.37	\$ 686,098.00	\$ 714,216.67
Planning & Development	\$ 369,362.80	\$ 359,662.00	\$ 408,180.94
Project and Capital Management	\$ 137,944.57	\$ 140,364.00	\$ 144,094.83
Public Health - Administration	\$ 1,607,665.75	\$ 1,572,273.00	\$ 1,725,970.16
Public Health - Breast/Cerv. Cancer	\$ 4,543.28	\$ 8,800.00	\$ 8,800.00
Public Health - BT Preparedness	\$ 21,954.54	\$ 42,705.00	\$ 49,114.00
Public Health - CDC Funding	\$ -	\$ 800.00	\$ 800.00
Public Health - Child Case Mgmt.	\$ 32,286.93	\$ 32,250.00	\$ 33,500.00
Public Health - Child Health	\$ 98,719.86	\$ 107,636.00	\$ 111,115.31

Full Expenses: Alphabetical by Dept.

Budget Category (A-Z)	FY24 Actuals	FY25 Original	FY26 Recommended
Public Health - County Dental	\$ 57,737.57	\$ 60,599.00	\$ 63,003.49
Public Health - Drug Free Community	\$ 173,250.35	\$ 143,591.00	\$ 62,291.00
Public Health - Environmental	\$ 652,976.54	\$ 690,777.00	\$ 630,086.07
Public Health - Family Planning	\$ 26,865.58	\$ 40,400.00	\$ 40,400.00
Public Health - Federal	\$ 35,205.31	\$ 130,864.00	\$ 72,738.00
Public Health - Health Promotion	\$ 36,501.42	\$ 34,526.00	\$ 43,526.00
Public Health - HIV/STD Programs	\$ 13,511.45	\$ 17,800.00	\$ 17,800.00
Public Health - Pregnancy Case Mgt.	\$ 32,286.97	\$ 32,250.00	\$ 33,500.00
Public Health - School Nurses	\$ 296,148.16	\$ 325,999.00	\$ 364,395.22
Public Health - Tuberculosis Control	\$ 1,857.54	\$ 2,700.00	\$ 2,700.00
Public Health - WIC Operations	\$ 274,987.31	\$ 316,640.00	\$ 274,696.71
Register of Deeds	\$ 1,021,641.31	\$ 1,008,010.00	\$ 1,078,004.67
Sheriff	\$ 4,925,019.11	\$ 4,577,851.00	\$ 4,786,328.05
Sheriff - Central Expense	\$ 57,234.58	\$ 80,000.00	\$ 75,000.00
Sheriff - Court Services	\$ 703,925.11	\$ 716,885.00	\$ 756,120.36
Sheriff - Detention Center	\$ 3,083,547.79	\$ 3,164,228.00	\$ 3,364,456.43
Sheriff - Investigations	\$ 1,221,216.22	\$ 1,254,776.00	\$ 1,325,440.14
Sheriff - Narcotics Task Force	\$ 418,588.21	\$ 407,206.00	\$ 502,033.34
Sheriff - School Resource Officers	\$ 1,190,787.78	\$ 1,222,770.02	\$ 1,248,981.31
Sheriff - Special Response Team	\$ 26,670.44	\$ 34,020.00	\$ 33,520.00
Social Services	\$ 4,809,696.93	\$ 5,580,341.50	\$ 5,874,937.76
Social Services - General Assistance	\$ 888,121.76	\$ 1,435,675.00	\$ 1,159,607.32
Social Services - Social Benefits	\$ 186,509.00	\$ 188,119.00	\$ 188,118.00
Soil & Water Conservation	\$ 241,436.20	\$ 261,138.00	\$ 266,120.36
Tax Administration	\$ 1,302,962.51	\$ 1,507,202.50	\$ 1,518,598.13
TDA Remittance	\$ 1,987,167.97	\$ 2,093,692.64	\$ 2,000,000.00
Transfers Out	\$ 2,577,332.01	\$ 8,065,925.00	\$ 7,300,000.00
Transportation Administration	\$ 164,283.86	\$ 228,375.00	\$ 202,786.71
Transportation Operations	\$ 556,134.56	\$ 485,308.00	\$ 939,627.99
Veterans Services	\$ 56,228.73	\$ 51,393.00	\$ 52,978.82
BUDGET TOTALS:	\$ 76,209,020.57	\$ 81,342,523.64	

Fiscal Year 2025-2026 Recommended Budget Solid Waste Enterprise Fund Revenues & Expense



Solid Waste Fund Report

REVENUE Category	FY24 Actuals	FY25 Original Budget	FY26 Recommended
Solid Waste Operations	\$ 2,179,612.97	\$ 2,275,200.00	\$ 2,345,000.00
Solid Waste Collection	\$ 671,934.00	\$ 668,000.00	\$ 660,000.00
Solid Waste Other Income	\$ 1,614,288.28	\$ 1,194,110.00	\$ 900,000.00
Budget Totals:	\$	4,137,310.00	\$ 3,905,000.00

EXPENSE Category	FY24 Actuals	FY25 Original Budget	FY26 Recommended
Solid Waste Operations	\$ 2,415,820.51	\$ 3,140,237.00	\$ 2,333,092.50
Solid Waste Collection	\$ 560,422.09	\$ 531,384.00	\$ 585,508.68
Solid Waste Other Income	\$ 761,539.35	\$ 465,689.00	\$ 986,398.82
Budget Totals:	\$	4,137,310.00	\$ 3,905,000.00

