

**STATE OF NORTH CAROLINA  
COUNTY OF McDOWELL  
BOARD OF COMMISSIONERS  
ADJOURNED SESSION-JUNE 24, 2012**

**ASSEMBLY**

The McDowell County Board of Commissioners met in an adjourned session at 11:30 a.m. on June 24, 2012, in the Commissioners Board Room, the usual place of meeting.

**MEMBERS PRESENT**

David N. Walker, Chairman; Barry McPeters, Vice-chairman; Josh Dobson, Michael Lavender and Andrew K. Webb.

**OTHERS PRESENT**

Charles R. Abernathy, County Manager; Alison Morgan, Finance Officer, Dr. Ira Trollinger, School Superintendent; Dr. Gerri Martin newly hired School Superintendent, Mike Conley, McDowell News reporter.

**CALL TO ORDER**

Chairman Walker called the meeting to order and recognized retiring school superintendent Dr. Ira Tollinger and newly hired superintendent, Dr. Gerri Martin. Chairman Walker thanked Dr. Trollinger for his years of service to McDowell County and added that the funding for the One to One initiative would be included in the 2012-13 Budget. Dr. Trollinger thanked the Board and staff for their support for education and had kind and positive remarks concerning the cooperation and positive relations enjoyed over his tenure.

**ADOPTION OF 2012-13 BUDGET**

The Chairman next thanked staff for their work on the budget and asked if any Commissioner had additional comments or concerns. A motion was made by Commissioner Webb and seconded by Barry McPeters to approve the 2012-13 budget ordinance. The motion passed by a 3-2 vote with Chairman Walker, Vice-chairman McPeters and Andrew Webb voting in favor and Commissioner Lavender and Commissioner Dobson voting against. Commissioners Lavender and Dobson both expressed a concern that enough funding was not included in the budget for McDowell Technical Community College.

**Budget Ordinance**

**BE IT ORDAINED** by the Board of Commissioners of the County of McDowell, North Carolina:

Section 1. The following amounts are hereby appropriated in the General Fund for the operation of the county government and its activities for the fiscal year July 1, 2012 and ending June 30, 2013, in accordance with the chart of accounts heretofore established for this County.

**McDowell County Departments:**

**Expenditures:**

**General Government:**

**Board of Commissioners:**

	\$
Salary and employee benefits	115,087.00
Operating expenditures	<u>34,900.00</u>
Total	149,987.00

**Human Resources:**

Operating expenditures	<u>333,528.00</u>
Total	333,528.00

**County Administration:**

Salary and employee benefits	294,994.00
Operating expenditures	13,375.00
Capital expenditures	<u>1,000.00</u>
Total	309,369.00

**Finance:**

Salary and employee benefits	318,154.00
Operating expenditures	152,575.00
Capital expenditures	<u>2,000.00</u>
Total	472,729.00

**Tax - assessment:**

Salary and employee benefits	311,237.00
Operating expenditures	113,700.00
Capital expenditures	

	<u>1,200.00</u>
<b>Total</b>	<b>426,137.00</b>
<b>Tax - collections:</b>	
<b>Salary and employee benefits</b>	<b>171,706.00</b>
<b>Operating expenditures</b>	<b>81,415.00</b>
<b>Capital expenditures</b>	<b><u>7,340.00</u></b>
<b>Total</b>	<b>260,461.00</b>
<b>Legal</b>	<b><u>17,694.00</u></b>
<b>Board of elections:</b>	
<b>Salary and employee benefits</b>	<b>114,592.00</b>
<b>Operating expenditures</b>	<b>107,500.00</b>
<b>Capital expenditures</b>	<b><u>1,500.00</u></b>
<b>Total</b>	<b>223,592.00</b>
<b>Register of Deeds:</b>	
<b>Salary and employee benefits</b>	<b>158,671.00</b>
<b>Operating expenditures</b>	<b><u>140,335.00</u></b>
<b>Total</b>	<b>299,006.00</b>
<b>Clerk of Court:</b>	
<b>Operating expenditures</b>	<b>3,800.00</b>
<b>Capital expenditures</b>	<b><u>3,340.00</u></b>
	<b>7,140.00</b>
<b>Garage:</b>	
<b>Salary and employee benefits</b>	<b>106,372.00</b>
<b>Operating expenditures</b>	<b>14,850.00</b>
<b>Capital expenditures</b>	<b><u>1,000.00</u></b>
<b>Total</b>	<b>122,222.00</b>
<b>Facility maintenance:</b>	
<b>Salary and employee benefits</b>	

	354,673.00
Operating expenditures	600,750.00
Capital expenditures	<u>5,000.00</u>
Total	960,423.00
<b>DMV operations:</b>	
Salary and employee benefits	115,931.00
Operating expenditures	<u>1,800.00</u>
Total	<u>117,731.00</u>
<b>Total general government</b>	<b>3,700,019.00</b>
<b>Public safety:</b>	
<b>Sheriff:</b>	
Salary and employee benefits	2,196,561.00
Operating expenditures	434,800.00
Capital expenditures	<u>9,000.00</u>
Total	2,640,361.00
<b>Jail:</b>	
Salary and employee benefits	816,603.00
Operating expenditures	729,300.00
Capital expenditures	<u>4,000.00</u>
Total	1,549,903.00
<b>EMS:</b>	
Salary and employee benefits	1,549,822.00
Operating expenditures	404,200.00
Capital expenditures	<u>5,000.00</u>
Total	1,959,022.00
<b>Emergency management:</b>	
Salary and employee benefits	

	110,207.00
Operating expenditures	11,550.00
Capital expenditures	<u>1,000.00</u>
Total	122,757.00
Fire protection	<u>419,250.00</u>
Forest service	<u>74,250.00</u>
Emergency communications:	
Salary and employee benefits	566,741.00
Operating expenditures	21,900.00
Capital expenditures	<u>2,500.00</u>
Total	591,141.00
Animal control:	
Salary and employee benefits	42,237.00
Operating expenditures	<u>75,350.00</u>
Total	117,587.00
Building inspections:	
Salary and employee benefits	259,233.00
Operating expenditures	<u>35,392.00</u>
Total	294,625.00
Medical examiner	<u>21,500.00</u>
Rescue Squad Billing	<u>100,000.00</u>
Rescue squad	<u>28,199.00</u>
<b>Total public safety</b>	<b>7,918,595.00</b>
Environmental protection:	

**Waste Collections:**

Salary and employee benefits	313,207.00
Operating expenditures	120,200.00
Capital expenditures	<u>4,000.00</u>
Total	437,407.00

**Soil and water district technician:**

Salary and employee benefits	40,558.00
Operating expenditures	<u>7,150.00</u>
Total	47,708.00

**Soil and water conservation:**

Salary and employee benefits	17,040.00
Operating expenditures	11,600.00
Capital expenditures	<u>1,000.00</u>
Total	29,640.00

**Watershed commission** 7,500.00

**Muddy Creek Partnership** 2,500.00

**Water and Sewer** 153,000.00

**Total environmental protection** 677,755.00

**Economic and physical development:**

**Keep McDowell Beautiful:**

Salary and employee benefits	19,921.00
Operating expenditures	<u>10,600.00</u>
Total	30,521.00

**Chamber of Commerce:**

McDowell	8,400.00
Old Fort	

	<u>4,163.00</u>	
<b>Total</b>	<b>12,563.00</b>	
<b>Cooperative Extension:</b>		
<b>Salary and employee benefits</b>	<b>137,184.00</b>	
<b>Operating expenditures</b>	<b>29,620.00</b>	
<b>Capital expenditures</b>	<u><b>1,500.00</b></u>	
<b>Total</b>	<b>168,304.00</b>	
<b>Isothermal planning commission:</b>		
<b>Isothermal operating expenditures</b>	<b>10,140.00</b>	
<b>Development</b>	<u><b>500.00</b></u>	
<b>Total</b>	<b>10,640.00</b>	
<b>McDowell Economic Development Association</b>		
<b>Salary and employee benefits</b>	<b>63,566.00</b>	
<b>Operating expenditures</b>	<u><b>11,005.00</b></u>	
<b>Total</b>	<b>74,571.00</b>	
<b>Economic and Industrial Development</b>	<u><b>280,000.00</b></u>	
<b>Grant Development</b>	<u><b>9,000.00</b></u>	
<b>WNC Development</b>	<u><b>2,300.00</b></u>	
<b>Tourism Development Authority</b>	<u><b>252,200.00</b></u>	
<b>Total economic and physical Development</b>		<b>840,000.00</b>
<b>Human Services:</b>		
<b>Health department</b>	<u><b>178,985.00</b></u>	
<b>Mental Health</b>	<u><b>67,856.00</b></u>	

Alcohol and substance abuse	<u>4,000.00</u>
Volunteer Center:	
Salary and employee benefits	19,921.00
Operating expenditures	<u>8,700.00</u>
Total	28,621.00
Juvenile Crime Prevention Council	<u>135,877.00</u>
Social Services: Administration:	
Salary and employee benefits	4,876,173.00
Operating expenditures	2,368,942.00
Capital expenditures	30,000.00
Foster Care	631,190.00
Adoption Assistance Program	193,227.00
Crisis energy program	176,708.00
Medicaid-County participation	2,000.00
Special Assistance	555,000.00
Aid to blind	<u>2,000.00</u>
Total Social Services	8,835,240.00
Senior Center:	
Salary and employee benefits	478,236.00
Operating expenditures	451,000.00
Capital expenditures	<u>2,500.00</u>
Total	931,736.00
Juvenile Placement:	



Operating expenditures	<u>15,000.00</u>
<b>Total human services</b>	<b>10,197,315.00</b>
Cultural and recreational:	
PARTF Grant Match	20,000.00
Library:	
Salary and employee benefits	452,852.00
Operating expenditures	169,245.00
Capital expenditures	<u>6,200.00</u>
Total	628,297.00
Recreation Operations	
Salary and employee benefits	115,517.00
Operating expenditures	96,850.00
Capital expenditures	<u>9,000.00</u>
Total	221,367.00
Recreation Programs	<u>77,750.00</u>
<b>Total Cultural and recreational</b>	<b>947,414.00</b>
Miscellaneous:	
Carson House	10,000.00
City of Marion Hold Harmless Sales Tax	55,000.00
Family Services	25,903.00
MACA	18,500.00
American Cancer Society	1,000.00
Certified Retirement Community Grant	2,500.00
McDowell Mission	<u>17,500.00</u>
<b>Total Miscellaneous</b>	<b>130,403.00</b>

**Education:**

**Public Schools:**

Current Expense	7,312,877.00
Capital Outlay	171,000.00
One to One	50,000.00

**McDowell Technical College:**

Current Expense	822,598.00
Capital Outlay	30,998.00
Roofing Project	30,000.00
Building payments	168,065.00
Vehicle payments	<u>5,408.00</u>
<b>Total education</b>	<b>8,590,946.00</b>

**Debt Service:**

Building inspections	4,970.00
EMS	187,939.00
Garage	9,227.00
Sheriff	95,280.00
DSS	36,000.00
Recreation	<u>41,339.00</u>
<b>Total debt service-principal and interest</b>	<b>374,755.00</b>

**Sub-Total General Fund: 33,377,301.00**

**Other Funds and Appropriations**

Debt Service Fund (Article 39 Sales Tax)	971,471.00
County Projects Fund (Article 39 Sales Tax)	25,529.00
Revaluation Fund (Article 39 Sales Tax)	25,000.00
Enterprise Fund (Article 39 Sales Tax)	<u>1,144,420.00</u>
<b>Total General Fund:</b>	<b><u>35,543,721.00</u></b>

Section 2. It is estimated that the following revenues will be available in the General Fund for the Fiscal Year Beginning July 1, 2012, and ending June 30, 2013.

**Revenue:**

**Ad valorem taxes:**

Current Year Property Taxes	17,390,500.00
Discounts	(73,000.00)
Delinquent Tax	460,000.00
Tax Interest	89,000.00
Tax Penalties	<u>11,500.00</u>
Total	17,878,000.00

**Local option sales taxes:**

Local Option One Percent	3,111,312.00
Article 40 Half Percent	1,858,000.00
Article 42 Half Percent	<u>350,000.00</u>
Total	5,319,312.00

**Other taxes and licenses:**

Deeds	103,500.00
Real Estate Tax	152,000.00
Cultural Resources	7,000.00
Occupancy Tax	260,000.00
Schedule B	750.00
Franchise Cable	<u>210,500.00</u>
Total:	733,750.00

**Unrestricted intergovernmental:**

In Lieu of Taxes	<u>315,000.00</u>
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**Restricted intergovernmental:**

State and federal grants:

<b>DSS Revenues</b>	<b>6,231,724.00</b>
Senior Center	546,385.00
State Aid Library	99,500.00
Soil and Water Reimbursement	22,000.00
Veterans Service	2,000.00
Juvenile Crime Prevention	126,168.00
EMA Reimbursement	22,000.00
Facility Fees	80,000.00
Officer Fees	18,500.00
ABC Tax	<u>7,500.00</u>
<b>Total</b>	<b>7,155,777.00</b>

**Permits and fees:**

Building Inspections	123,500.00
Sign Revenue	1,750.00
Homeowners Recovery	2,000.00
Register of deeds:	
Birth Certificates	24,570.00
Acknowledgement and Oath	1,170.00
Copies	19,350.00
Marriage License	6,502.00
Flood Plain Fees	12,825.00
Sundry	<u>47,250.00</u>
<b>Total</b>	<b>238,917.00</b>

**Sales and services:**

Assessing DMV Notary	32,500.00
Assessing DMV Reimbursement	81,000.00
Tax Mapping	1,500.00
Library:	
Fines	

	17,500.00
Copies	6,750.00
Fax Fees	2,250.00
Donations	500.00
Sheriff-Permits	4,500.00
Sheriff-Jail Fees	19,500.00
Process Fees	40,500.00
Jail Phone Reimbursement	31,500.00
Concealed Weapons Permit	7,000.00
Jail Lease revenue	472,750.00
In School Cop Match	47,722.00
Canteen Fees	95,000.00
SRO Funds	500.00
Employee Fund	4,000.00
EMS Collections	2,004,000.00
EMS Medicaid	74,913.00
Rescue Squad Billing	40,000.00
City of Marion-Reimbursement	80,526.00
Fax Fees	50.00
Vending Income	750.00
Scrap Tire	70,000.00
Adoption Fees	12,500.00
Recreation Program Fees	77,750.00
Mental Heath Building	18,000.00
Dialysis Clinic	28,300.00
Senior Center Building	66,000.00
Tower Rental	37,000.00
Soil and Water Rent Baldwin Avenue-ESC	1,200.00

	22,771.00
Baldwin Avenue-Isothermal	<u>6,205.00</u>
Total	3,404,937.00
Investment earnings	<u>32,000.00</u>
<b>Miscellaneous:</b>	
Proceeds from Auction	4,500.00
Paper Execution Fees	40,000.00
Civil License Revocation	3,800.00
Miscellaneous	6,500.00
4-H Donations	10,000.00
Cooperative Extension Donations	1,000.00
Animal Control Other	<u>45,000.00</u>
Total	110,800.00
<b>Total revenue</b>	<b>35,188,493.00</b>
<b>Transfers= from other funds:</b>	
<b>Transfer from Universal Enterprise Fund</b>	30,237.00
<b>Appropriated Fund Balance</b>	
Fund Balance Appropriated	<u>324,991.00</u>
<u><b>Total Revenue General Fund:</b></u>	<u><b>35,543,721.00</b></u>

Section 3. The following amounts are appropriated in the Debt Service Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

Jail/Library Facility	205,682.00
Ashworth Road Property	131,133.00
Universal Building	321,693.00
Senior Center	160,916.00
Senior Center II	

	<b>63,377.00</b>
Old Fort Senior Center	<b><u>88,670.00</u></b>
Total:	<b><u>971,471.00</u></b>

Section 4. It is estimated that the following revenues will be available for the Debt Service Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Transfer from General Fund:	<b><u>971,471.00</u></b>
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Section 5. The following amounts are appropriated in the Debt Service Other Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

School Debt	<b>527,811.00</b>
McDowell House	<b><u>52,940.00</u></b>
Total:	<b><u>580,751.00</u></b>

Section 6. It is estimated that the following revenues will be available for the Debt Service Other Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

Transfer from School Reserve Fund	<b>527,811.00</b>
TDA Contribution	<b><u>52,940.00</u></b>
Total:	<b><u>580,751.00</u></b>

Section 7. The following amounts are appropriated in the County Projects Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Champion Rent	<b>17,225.00</b>
July 4th	<b>500.00</b>
Davidson's Fort	<b>2,500.00</b>
Health Coalition	<b>5,000.00</b>
Planning Board	<b><u>304.00</u></b>
Total:	<b><u>25,529.00</u></b>

Section 8. It is estimated that the following revenues will be available for the County Projects Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Trsf from General Fund

25,529.00

Section 9. The following amounts are appropriated in the Revaluation Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Revaluation Expense 25,000.00

Section 10. It is estimated that the following revenues will be available for the Enterprise Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Transfer from General Fund 25,000.00

Section 11. The following amounts are appropriated in the Enterprise Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

Operations 1,699,618.00

Section 12. It is estimated that the following revenues will be available for the Enterprise Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Trsf from the General Fund 1,144,420.00

Tipping Fee Collections 945,000.00

Recycling Revenue 65,000.00

Interest Income 500.00

Sale of White Goods 21,000.00

2,175,920.00

Section 13. The following amounts are appropriated in the Special Revenue Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Telephone 81,600.00

Equipment Maint and Lease 84,000.00

Capital Outlay 40,667.00

Total: 206,267.00

Section 14. It is estimated that the following revenues will be available for the Special Revenue Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Fees 204,767.00



Interest Income	<u>1,500.00</u>
Total:	<u>206,267.00</u>

Section 15. The following amounts are appropriated in the Self Insurance Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Claims	1,358,380.00
Life Insurance	22,000.00
Fees	<u>533,940.00</u>
Total:	<u>1,914,320.00</u>

Section 16. It is estimated that the following revenues will be available for the Self Insurance Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Employee Contributions	325,000.00
Employer Contributions	1,534,320.00
Cobra Payments	<u>55,000.00</u>
Total:	<u>1,914,320.00</u>

Section 17. The following amounts are appropriated in the School Project Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Trsf to Debt Service Other	527,811.00
Improvements	<u>1,100,000.00</u>
Total:	<u>1,627,811.00</u>

Section 18. It is estimated that the following revenues will be available for the School Project Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Restricted Sales Tax Art. 40 and 42	<u>1,627,811.00</u>
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Section 19. There is hereby levied a tax at the rate of fifty-five cents (.55) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2012, for the purpose of raising the revenue listed as "Current Year's Property Taxes" in the General Fund in Section 2 of this ordinance.

This rate is based on an estimated total valuation of property (excluding motor

vehicles) for the purpose of taxation of \$ 2,952,576,342 and an estimated rate of collection 97.8%. The estimated rate of collection is based on the fiscal 2011-2012 collection rate of 97.8%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$ 290,394,957 and an estimated rate of collection 78.15%. The estimated rate of collection is based on the fiscal 2011-2012 collection rate of 78.15%.

Section 20. The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a. He may transfer amounts between objects of expenditures up to \$3,000 within a department(travel increases excluded), with a written report issued at the next regular meeting.
- b. He may transfer amounts up to \$3,000 between departments, including contingency appropriations(travel excluded), within the same fund. He must make an official written report on such transfers at the next regular meeting of the Board of Commissioners.
- c. He may not transfer any amounts between funds, except as approved by the Board in the Budget Ordinance as amended.

Section 21. The following amounts are appropriated in the Special Assessment fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Marion Area Fire District 246,081.00

Section 22. It is estimated that the following revenues will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Marion Area Fire District Tax 246,081.00

Section 23. There is hereby levied a tax at the rate of six cents (.06) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2012, for the purpose of raising the revenue listed as "Marion Area Fire District Tax" in the Special Assessment Fund in Section 21 of this ordinance.

This rate is based on an estimated total valuation of property for the purpose of taxation of \$391,607,289. (excluding motor vehicles) and an estimated rate of collection of 97.8% . The estimated rate of collection is based on the fiscal year 2011-2012 collection rate of 97.8%. The motor vehicles estimated total valuation of property for the purposes of taxation \$34,746,118. and an estimated collection rate of 78.15%. The estimated rate of collection is based on the fiscal year 2011-2012 rate of collection of 78.15%.

Section 24. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

McDowell County Rescue Tax 308,342.00

**Section 25. It is estimated that the following revenues will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:**

**McDowell County Rescue Tax 308,342.00**

**Section 26. There is hereby levied a tax at the rate of ninety-nine/tenths of a cent (.0099) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2012, for the purpose of raising the revenue listed as "McDowell County Rescue Tax" in the Special Assessment Fund in Section 25 of this ordinance.**

**This rate is based on an estimated total valuation of property (excluding motor vehicles) for the purpose of taxation of \$2,952,576,342., and an estimated rate of collection of 97.8%. The estimated rate of collection is based on the fiscal year 2011-2012 collection rate of 97.8%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$290,394,957. an estimated rate of collection 78.15%. The estimated rate of collection is based on the fiscal year 2009-2010 collection rate of 78.15%.**

**Section 27. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:**

**Dysartsville Fire District 97,526.00**

**Section 28. It is estimated that the following revenues will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:**

**Dysartsville Fire District 97,526.00**

**Section 29. There is hereby levied a tax at the rate of four cents (.04) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2012, for the purpose of raising the revenue listed as "Dysartsville Fire District" in the Special Assessment Fund in Section 28 of this ordinance.**

**This rate is based on an estimated total valuation of property (excluding motor vehicles) for the purpose of taxation of \$235,773,049. And an estimated rate of collection of 97.8%. The estimated rate of collection is based on the fiscal year 2011-2012 collection rate of 97.8%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$16,946,335 and an estimated rate of collection of 78.15%. The estimated rate of collection is based on the fiscal year 2011-2012 collection rate of 78.15%.**

**Section 30. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:**

**Glenwood Fire District 120,107.00**

**Section 31. It is estimated that the following revenues will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:**

**Glenwood Fire District**

**120,107.00**

**Section 32.** There is hereby levied a tax at the rate of six and one half cents (.065) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2012, for the purpose of raising the revenue listed as "Glenwood Fire District" in the Special Assessment Fund in Section 31 of this ordinance.

This rate is based on an estimated valuation of property (excluding motor vehicles) for the purpose of taxation of \$177,608,921. and an estimated rate of collection of 97.8%. The estimated rate of collection is based on the fiscal year 2011-2012 collection rate of 97.8%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$14,172,959. and an estimated rate of collection of 78.15%. The estimated rate of collection is based on the fiscal 2011-2012 collection rate of 78.15%.

**Section 33.** The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

**Nebo Fire District**

**221,189.00**

**Section 34.** It is estimated that the following revenues will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

**Nebo Fire District**

**221,189.00**

**Section 35.** There is hereby levied a tax at the rate of six cents (.06) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2012 for the purpose of raising the revenue listed as "Nebo Fire District" in the Special Assessment Fund in Section 34 of this ordinance.

This rate is based on an estimated total valuation of property (excluding motor vehicles) for the purpose of taxation of \$361,405,996. and an estimated rate of collection of 97.8%. The estimated rate of collection is based on the fiscal year 2011-2012 collection rate of 97.8%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$19,446,139. and an estimated rate of collection of 78.15%. The estimated rate of collection is based on the fiscal year 2011-2012 collection rate of 78.15%.

**Section 36.** The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

**Pleasant Gardens Fire District**

**139,880.00**

**Section 37.** It is estimated that the following revenues will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

**Pleasant Gardens Fire District**

**139,880.00**

**Section 38.** There is hereby levied a tax at the rate of six cents (.06) per one hundred dollars (\$100)

valuation of property listed for taxes as of January 1, 2012 for the purpose of raising the revenue listed as "Pleasant Gardens Fire District" in the Special Assessment Fund in Section 37 of this ordinance.

This rate is based on an estimated total valuation of property (excluding motor vehicles) for the purpose of taxation of \$224,568,149. and an estimated rate of collection of 97.8%. The estimated rate of collection is based on the fiscal year 2011-2012 collection rate of 97.8%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$17,298,010 and an estimated rate of collection of 78.15%. The estimated rate of collection is based on the fiscal year 2011-2012 collection rate of 78.15%.

Section 39. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Sugar Hill Fire District 86,312.00

Section 40. It is estimated that the following revenue will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Sugar Hill Fire District 86,312.00

Section 41. There is hereby levied a tax at the rate of six cents (.06) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2012, for the purpose of raising the revenue listed as "Sugar Hill Fire District" in the Special Assessment Fund in Section 40 of this ordinance.

This rate is based on an estimated total valuation of property for the purpose of taxation of \$135,227,376. and an estimated rate of collection of 97.8%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$14,857,663. and an estimated rate of collection is based on the fiscal year 2009-2010 collection rate of 78.15%. The estimated rate of collection is based on the fiscal year 2011-2012 collection rates.

Section 42. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Ashford/North Cove Fire District 97,689.00

Section 43. It is estimated that the following revenue will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Ashford/North Cove Fire District 97,689.00

Section 44. There is hereby levied a tax at the rate of four cents (.04) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2012, for the purpose of raising the revenue listed as "Ashford/North Cove Fire District" in the Special Assessment Fund in Section 43 of this ordinance.

This rate is based on an estimated total valuation of property for the purpose of taxation of \$245,893,986. (excluding Motor Vehicles) and an estimated collection rate of 97.8%. The estimated rate of

collection is based on fiscal year 2011-2012 collection rate of 97.8%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$4,784,127. and an estimated collection rate of 78.15%. The estimate rate of collection is based on the fiscal year 2011-2012 collection rate of 78.15%

Section 45. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Woodlawn Fire District 64,462.00

Section 46. It is estimated that the following revenue will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Woodlawn Fire District 64,462.00

Section 47. There is hereby levied a tax at the rate of six cents (.06) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2012, for the purpose of raising the revenue listed as "Woodlawn Fire District" in the Special Assessment Fund in Section 46 of this ordinance.

This rate is based on an estimated total valuation of property for the purpose of taxation of \$103,683,927. (excluding Motor Vehicles) and an estimated collection rate of 97.8%. The estimated rate of collection is based on fiscal year 2011-2012 collection rate of 97.8%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$7,720,621 and an estimated collection rate of 78.15%. The estimate rate of collection is based on the fiscal year 2011-2012 collection rate of 78.15%

Section 48. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Crooked Creek Fire District 100,433.00

Section 49. It is estimated that the following revenue will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Crooked Creek Fire District 100,433.00

Section 50. There is hereby levied a tax at the rate of four cents (.04) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2012, for the purpose of raising the revenue listed as "Crooked Creek Fire District" in the Special Assessment Fund in Section 49 of this ordinance.

This rate is based on an estimated total valuation of property for the purpose of taxation of \$247,478,351. (excluding Motor Vehicles) and an estimated collection rate of 97.8%. The estimated rate of collection is based on fiscal year 2011-2012 collection rate of 97.8%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$7,720,621. and an estimated collection rate of 78.15%. The estimate rate of collection is based on the fiscal year 2011-2012 collection rate of 78.15%

Section 51. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

**Hankins/North Fork Fire District**

**39,858.00**

**Section 52. It is estimated that the following revenue will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:**

**Hankins/North Fork Fire District**

**39,858.00**

**Section 53. There is hereby levied a tax at the rate of four cents (.04) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2012, for the purpose of raising the revenue listed as "Hankins/North Fork Fire District" in the Special Assessment Fund in Section 52 of this ordinance.**

**This rate is based on an estimated total valuation of property for the purpose of taxation of \$98,887,112. (excluding Motor Vehicles) and an estimated collection rate of 97.8%. The estimated rate of collection is based on fiscal year 2011-2012 collection rate of 97.8%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$3,752,957. and an estimated collection rate of 78.15%. The estimate rate of collection is based on the fiscal year 2011-2012 collection rate of 78.15%.**

**Section 54. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:**

**Old Fort Fire District**

**103,504.00**

**Section 55. It is estimated that the following revenue will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:**

**Old Fort Fire District**

**103,504.00**

**Section 56. There is hereby levied a tax at the rate of six cents (.06) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2012, for the purpose of raising the revenue listed as "Old Fort Fire District" in the Special Assessment Fund in Section 55 of this ordinance.**

**This rate is based on an estimated total valuation of property for the purpose of taxation of \$165,034,602. (excluding Motor Vehicles) and an estimated collection rate of 97.8%. The estimated rate of collection is based on fiscal year 2011-2012 collection rate of 97.8%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$14,206,166. and an estimated collection rate of 78.15%. The estimate rate of collection is based on the fiscal year 2011-2012 collection rate of 78.15%**

**Section 57. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:**

**Long Town Fire District**

**23,264.00**

**Section 58. It is estimated that the following revenue will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:**

**Long Town Fire District**

**23,264.00**

Section 59. There is hereby levied a tax at the rate of fifteen cents (.15) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2012, for the purpose of raising the revenue listed as "Long Town Fire District" in the Special Assessment Fund in Section 58 of this ordinance.

This rate is based on an estimated total valuation of property for the purpose of taxation of \$15,858,180. (excluding Motor Vehicles) and an estimated collection rate of 97.8%. The estimated rate of collection is based on fiscal year 2011-2012 collection rate of 97.8%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$0 and an estimated collection rate of 78.15%. The estimate rate of collection is based on the fiscal year 2011-2012 collection rate of 78.15%

Section 60. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

**McDowell County Fire Tax**

**59,177.00**

Section 61. It is estimated that the following revenues will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

**McDowell County Fire Tax**

**59,177.00**

Section 62. There is hereby levied a tax at the rate of nineteen/tenths of a cent (.0019) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2012, for the purpose of raising the revenue listed as "McDowell County Rescue Tax" in the Special Assessment Fund in Section 61 of this ordinance.

This rate is based on an estimated total valuation of property (excluding motor vehicles) for the purpose of taxation of \$2,952,576,342., and an estimated rate of collection of 97.8%. The estimated rate of collection is based on the fiscal year 2011-2012 collection rate of 97.8%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$290,394,957. and an estimated rate of collection 78.15%. The estimated rate of collection is based on the fiscal year 2011-2012 collection rate of 78.15%.

Section 63. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

**Little Switzerland**

**26,387.00**

Section 64. It is estimated that the following revenues will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

**Little Switzerland**

**26,387.00**

Section 65. There is hereby levied a tax at the rate of eight cents (.08) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2012, for



the purpose of raising the revenue listed as "Little Switzerland" in the Special Assessment Fund in Section 64 of this ordinance.

This rate is based on an estimated total valuation of property (excluding motor vehicles) for the purpose of taxation of \$33,725,710., and an estimated rate of collection of 97.8%. The estimated rate of collection is based on the fiscal year 2011-2012 collection rate of 97.8%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$0. and an estimated rate of collection 78.15%. The estimated rate of collection is based on the fiscal year 2011-2012 collection rate of 78.15%.

Section 66. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

Old Fort Town Fire-Inside	<u>34,309.00</u>
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Section 67. It is estimated that the following revenues will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

Old Fort Town Fire-Inside	<u>34,309.00</u>
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Section 68. There is hereby levied a tax at the rate of four cents (.04) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2012, for the purpose of raising the revenue listed as "Old Fort Town Fire Inside" in the Special Assessment Fund in Section 66 of this ordinance.

This rate is based on an estimated total valuation of property (excluding motor vehicles) for the purpose of taxation of \$85,938,851., and an estimated rate of collection of 97.8%. The estimated rate of collection is based on the fiscal year 2011-2012 collection rate of 97.8%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$2,207,397. and an estimated rate of collection 78.15%. The estimated rate of collection is based on the fiscal year 2011-2012 collection rate of 78.15%.

Section 69. The following amounts are appropriated in the Enterprise Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Operations	<u>56,500.00</u>
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Section 70. It is estimated that the following revenues will be available for the Enterprise Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Water Sales	52,000.00
New Customers	1,100.00
Tap Fees	1,900.00
Penalties	<u>1,500.00</u>

56,500.00

Section 71. The following amounts are appropriated in the Enterprise Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Capital Outlay	328,607.00
Transfer to General Fund	30,237.00
Contract Services	<u>49,056.00</u>
	<u>407,900.00</u>

Section 72. It is estimated that the following revenues will be available for the Enterprise Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

MPV Lease	53,400.00
Tilson Machine Lease	235,500.00
Total Quality Lease	118,250.00
Interest Income	<u>750.00</u>
	<u>407,900.00</u>

Section 73. Copies of this Budget Ordinance shall be furnished to the Clerk to the governing board and kept on file and to the Budget officer and Finance Officer of this County to be kept on file by them for their direction in the disbursement of funds.

Adopted this    day of June, 2012.

David Walker  
Chairman, McDowell County Board of Commissioners

Attest:

Carrie J. Padgett  
Clerk to the McDowell County Board of Commissioners

**ADJOURNMENT**

**There being no further business to conduct the Board adjourned the meeting and agreed to not meet in July unless the meeting was warranted.**

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**David Walker, Chairman**

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**Charles R. Abernathy, County Manager**