

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, 2024 and ending June 30, 2025, 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	204,606.00
Operating expenditures	<u>46,450.00</u>
Total	251,056.00

Human Resources:

Salary and employee benefits	255,632.00
Operating expenditures	<u>124,972.00</u>
Total	380,604.00

Human Resources Activity:

Operating expenditures	<u>957,534.00</u>
Total	957,534.00

County Administration:

Salary and employee benefits	354,391.00
Operating expenditures	<u>19,700.00</u>
Total	374,091.00

Finance:

Salary and employee benefits	627,911.00
Operating expenditures	<u>243,550.00</u>
Total	871,461.00

Tax - assessment:

Salary and employee benefits	584,128.00
Operating expenditures	<u>117,000.00</u>
Total	701,128.00

Tax - collections:

Salary and employee benefits	382,196.00
Operating expenditures	<u>62,400.00</u>
Total	444,596.00

Legal

57,813.00

Board of elections:

Salary and employee benefits	330,254.00
Operating expenditures	<u>249,700.00</u>
Total	579,954.00

Register of Deeds:

Salary and employee benefits	295,071.00
Operating expenditures	<u>317,140.00</u>
Total	612,211.00

Clerk of Court:

Operating expenditures	<u>9,700.00</u>
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	9,700.00
Garage:	
Salary and employee benefits	75,512.00
Operating expenditures	<u>35,750.00</u>
Total	111,262.00
Facility maintenance:	
Salary and employee benefits	920,746.00
Operating expenditures	1,221,400.00
Capital expenditures	<u>85,000.00</u>
Total	2,227,146.00
Information Technology	
Salary and employee benefits	155,214.00
Operating expenditures	33,200.00
Capital expenditures	<u>6,000.00</u>
Total	194,414.00
Planning	
Salary and employee benefits	203,685.00
Operating expenditures	<u>13,500.00</u>
Total	217,185.00
DMV operations:	
Salary and employee benefits	244,841.00
Operating expenditures	<u>124,700.00</u>
Total	<u>369,541.00</u>
Total general government	8,359,696.00
Public safety:	
Sheriff:	
Salary and employee benefits	5,770,326.00
Operating expenditures	876,000.00
Capital expenditures	<u>67,000.00</u>
Total	6,713,326.00
Jail:	
Salary and employee benefits	2,106,491.00
Operating expenditures	1,289,100.00
Capital expenditures	<u>105,000.00</u>
Total	3,500,591.00
EMS:	
Salary and employee benefits	3,785,409.00
Operating expenditures	932,970.00
Capital expenditures	<u>5,000.00</u>
Total	4,723,379.00
Emergency management:	
Salary and employee benefits	245,186.00
Operating expenditures	<u>64,930.00</u>
Total	310,116.00
Emergency communications:	
Salary and employee benefits	1,285,251.00
Operating expenditures	<u>49,950.00</u>
Total	1,335,201.00

Community Paramedic Program:	
Salary and employee benefits	448,102.00
Operating expenditures	<u>52,650.00</u>
Total	500,752.00
Forest service	<u>90,388.00</u>
Animal services:	
Salary and employee benefits	336,814.00
Operating expenditures	<u>181,500.00</u>
Total	518,314.00
Building inspections:	
Salary and employee benefits	480,386.00
Operating expenditures	<u>102,200.00</u>
Total	582,586.00
Medical examiner	<u>60,000.00</u>
Rescue Squad Billing	<u>25,000.00</u>
Total public safety	18,359,653.00
Environmental protection:	
Waste Collections:	
Salary and employee benefits	588,274.00
Operating expenditures	<u>383,500.00</u>
Total	971,774.00
Soil and water conservation:	
Salary and employee benefits	144,971.00
Operating expenditures	<u>33,260.00</u>
Total	178,231.00
Sewer Extension	<u>20,000.00</u>
Watershed commission	<u>45,000.00</u>
Total environmental protection	1,215,005.00
Economic and physical development:	
Chamber of Commerce:	
McDowell	<u>30,600.00</u>
Total	30,600.00
Cooperative Extension:	
Salary and employee benefits	279,103.00
Operating expenditures	<u>49,300.00</u>
Total	328,403.00
Foothills regional commission:	
Foothills operating expenditures	<u>36,102.00</u>
Total	36,102.00
McDowell Economic Development Association	
Operating expenditures	<u>169,115.00</u>
Total	169,115.00

Economic and Industrial Development	<u>90,462.00</u>
WNC Communities	<u>2,500.00</u>
Tourism Development Authority	<u>980,000.00</u>
Total economic and physical Development	1,637,182.00
Human Services:	
Health department	<u>633,800.00</u>
Mental Health	<u>67,856.00</u>
Alcohol and substance abuse	<u>4,000.00</u>
Juvenile Crime Prevention Council	<u>175,909.00</u>
Social Services:	
Administration:	
Salary and employee benefits	8,023,998.00
Operating expenditures	1,396,565.00
Capital expenditures	20,000.00
Foster Care	1,948,944.00
Adoption Assistance Program	300,000.00
Crisis energy program	20,000.00
Medicaid-County participation	2,000.00
Special Assistance	373,992.00
Aid to blind	<u>2,000.00</u>
Total Social Services	12,087,499.00
Senior Center:	
Salary and employee benefits	764,880.00
Operating expenditures	<u>564,500.00</u>
Total	1,329,380.00
Juvenile Placement:	
Operating expenditures	<u>36,545.00</u>
Transportation:	
Salary and employee benefits	650,775.00
Operating expenditures	134,500.00
Capital expenditures	<u>210,000.00</u>
	995,275.00
Total human services	15,330,264.00
Cultural and recreational:	
Library:	
Salary and employee benefits	848,731.00
Operating expenditures	<u>247,660.00</u>
Total	1,096,391.00
Recreation Operations	

Salary and employee benefits	951,614.00
Operating expenditures	341,983.00
Capital expenditures	175,000.00
Total	1,468,597.00
Recreation Programs	97,200.00
Friends of Fonta Flora	10,000.00
Trail Incentives	17,000.00
Total Cultural and recreational	2,689,188.00
Miscellaneous:	
Carson House	30,000.00
New Hope	26,000.00
MACA	18,500.00
Freedom Life Ministry	14,500.00
Veterans Transportation	6,000.00
Probation Rent	11,640.00
McDowell Pregnancy Care Center	9,000.00
Total Miscellaneous	115,640.00
Education:	
Public Schools:	
Current Expense	9,900,000.00
Supplement	336,000.00
Capital Outlay	54,800.00
McDowell Technical College:	
Current Expense	1,191,000.00
Old Fort Project	27,000.00
Capital Outlay	163,950.00
Special Project	25,000.00
Total education	11,697,750.00
Debt Service:	
Building inspections	26,788.00
Public Services	10,891.00
Animal Shelter	17,500.00
EMS	482,059.00
Communications	5,000.00
Planning	7,180.00
Assessing	6,062.00
Waste Collections	190,035.00
Sheriff	401,430.00
Recreation	23,183.00
DSS	51,000.00
Total debt service-principal and interest	1,221,128.00
Sub-Total General Fund:	60,625,506.00
Other Funds and Appropriations	
Debt Service Fund (Article 39 Sales Tax)	1,299,819.00
Solid Waste Reserve Fund	8,000.00
County Projects Fund (Article 39 Sales Tax)	33,000.00
Revaluation Fund (Article 39 Sales Tax)	125,000.00
Enterprise Fund (Article 39 Sales Tax)	1,641,693.00
Total General Fund:	63,733,018.00

Section 2. It is estimated that the following revenues will be available in the General Fund for the Fiscal Year Beginning July 1, 2024, and ending June 30, 2025.

Revenue:

Ad valorem taxes:

Current Year Property Taxes	32,070,000.00
Discounts	(180,000.00)
Motor Vehicle Tax	2,950,000.00
Delinquent Tax	75,000.00
Tax Interest	115,000.00
Tax Penalties	22,000.00
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Total	35,052,000.00

Local option sales taxes:

Local Option One Percent	5,270,200.00
Article 40 Half Percent	3,038,000.00
Article 42 Half Percent	635,000.00
Article 44	925,000.00
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Total	9,868,200.00

Other taxes and licenses:

Deeds	135,000.00
Real Estate Tax	477,000.00
Cultural Resources	8,012.00
Occupancy Tax	1,000,000.00
Schedule B	500.00
Franchise Cable	126,000.00
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Total:	1,746,512.00

Unrestricted intergovernmental:

In Lieu of Taxes	<hr/>
	280,000.00

Restricted intergovernmental:

State and federal grants:	
DSS Revenues	7,391,998.00
Senior Center	545,777.00
Transportation	742,875.00
American Rescue Plan	65,000.00
State Aid Library	124,000.00
Soil and Water Reimbursement	27,000.00
Opioid Grant	107,000.00
Veterans Service	2,500.00
Juvenile Crime Prevention	160,217.00
EMA Reimbursement	38,000.00
Facility Fees	62,000.00
Officer Fees	19,000.00
ABC Tax	10,000.00
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Total	9,295,367.00

Permits and fees:

Building Inspections	582,586.00
Sign Revenue	1,750.00
Planning Fees	15,000.00
Homeowners Recovery	2,900.00
Register of deeds:	
Acknowledgement and Oath	14,000.00
Copies	50,000.00

Flood Plain Fees	16,500.00
Total	<u>682,736.00</u>

Sales and services:

Assessing DMV Notary	45,000.00
Assessing DMV Reimbursement	120,000.00
Assessing DMV Tax Collection fee	44,000.00
Assessing DMV Fee Reimbursement City and Town	30,000.00
Wildlife Fees	10,000.00
Tax Mapping	100.00
Library:	
Fines	1,500.00
Copies	1,000.00
Fax Fees	1,000.00
Donations	500.00
Sheriff-Permits	10,000.00
Sheriff-Jail Fees	40,000.00
Sheriff-Confinement	136,000.00
Process Fees	40,000.00
Jail Phone Reimbursement	95,934.00
Concealed Weapons Permit	40,000.00
Jail Lease revenue	718,529.00
School Resource Officer Reimbursement	399,000.00
Canteen Fees	126,133.00
Employee Fund	5,500.00
EMS Collections	2,935,000.00
EMS Medicaid	300,000.00
Rescue Squad Billing	35,000.00
Sales Tax School Projects	23,000.00
Scrap Tire	80,000.00
Adoption Fees	22,000.00
Shooting Range	50,000.00
Camp Ground Fees	60,000.00
Recreation Program Fees	97,200.00
Mental Heath Building	31,500.00
Tower Rental	10,000.00
Solar Lease	3,000.00
Total	<u>5,510,896.00</u>

Investment earnings	<u>750,000.00</u>
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Miscellaneous:

Proceeds from Auction	4,000.00
Paper Execution Fees	20,000.00
Civil License Revocation	3,800.00
Miscellaneous	6,500.00
4-H Donations	15,000.00
Cooperative Extension Donations	1,000.00
Animal Control Other	36,500.00
Total	<u>86,800.00</u>

Total revenue	63,272,511.00
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Appropriated Fund Balance

Fund Balance Appropriated Inmate Housing Reserve	175,000.00
Fund Balance Appropriated Inmate Housing Reserve	59,404.00
Fund Balance Appropriated Inmate Housing Reserve	74,103.00
Fund Balance Appropriated Inmate Housing Reserve	100,000.00
Fund Balance Appropriated PEG Channel Reserve	32,000.00

Fund Balance Appropriated Library Reserve	20,000.00
<u>Total Revenue General Fund:</u>	<u>63,733,018.00</u>

Section 3. The following amounts are appropriated in the Debt Service Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Courtroom Addition	495,667.00
Jail/Courthouse Addition/Renovation	207,485.00
EMS Bases	<u>596,667.00</u>
Total:	<u>1,299,819.00</u>

Section 4. It is estimated that the following revenues will be available for the Debt Service Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Transfer from General Fund:	<u>1,299,819.00</u>
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Section 5. The following amounts are appropriated in the Debt Service Other Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

School Debt	<u>1,073,479.00</u>
Total:	<u>1,073,479.00</u>

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, 2024, and ending June 30, 2025:

Transfer from School Reserve Fund	<u>1,073,479.00</u>
Total:	<u>1,073,479.00</u>

Section 7. The following amounts are appropriated in the County Projects Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Champion Rent	22,000.00
July 4th	1,000.00
Health Coalition	<u>10,000.00</u>
Total:	<u>33,000.00</u>

Section 8. It is estimated that the following revenues will be available for the County Projects Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Trsf from General Fund	<u>33,000.00</u>
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Section 9. The following amounts are appropriated in the Revaluation Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Revaluation Expense	<u>125,000.00</u>
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Section 10. It is estimated that the following revenues will be available for the Enterprise Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Transfer from General Fund	<u>125,000.00</u>
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Section 11. The following amounts are appropriated in the Enterprise Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Operations	<u>3,822,693.00</u>
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Section 12. It is estimated that the following revenues will be available for the Enterprise Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Transfer from the General Fund	1,641,693.00
Tipping Fee Collections	2,025,000.00
Recycling Revenue	75,000.00
Interest Income	15,000.00
SW Disposal Tax	35,000.00
Recycling Grant	15,000.00
Electronic Management	4,000.00
Sale of White Goods	12,000.00
	<u>3,822,693.00</u>

Section 13. The following amounts are appropriated in the Solid Waste Reserve Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Future Closing Cost	<u>8,000.00</u>
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Section 14. It is estimated that the following revenues will be available for the Solid Waste Reserve Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Transfer from the General Fund	<u>8,000.00</u>
	<u>8,000.00</u>

Section 15. It is estimated that the following revenues will be available for the Special Revenue Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Fees	<u>220,151.00</u>
	<u>220,151.00</u>

Section 16. The following amounts are appropriated in the Special Revenue Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Operations	<u>220,151.00</u>
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Section 17. The following amounts are appropriated in the Self Insurance Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Claims	3,616,092.00
Life Insurance	21,500.00
Fees	<u>876,000.00</u>
Total:	<u>4,513,592.00</u>

Section 18. It is estimated that the following revenues will be available for the Self Insurance Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Employee Contributions	575,000.00
Employer Contributions	3,725,592.00
Prescription Refunds	200,000.00
Cobra Payments	<u>13,000.00</u>
Total:	<u>4,513,592.00</u>

Section 19. The following amounts are appropriated in the School Project Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Trsf to Debt Service Other	1,073,479.00
Improvements	<u>1,026,521.00</u>
Total:	<u>2,100,000.00</u>

Section 20. It is estimated that the following revenues will be available for the School Project Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Restricted Sales Tax Art. 40 and 42

2,100,000.00

Section 21. There is hereby levied a tax at the rate of fifty-six and three-fourth cents (.5675) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2024, 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 \$5,679,550,814 and an estimated rate of collection 99.50%. The estimated rate of collection is based on the fiscal 2022-2023 collection rate of 99.64%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$521,261,033. The State of North Carolina DMV has assumed the collection of Motor Vehicle Tax and the County has included the amount of \$2,950,000 for estimated collections.

Section 22. 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, with a written report issued at the next regular meeting.

b. He may transfer amounts up to \$3,000 between departments, including contingency appropriations, 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 23. The following amounts are appropriated in the Special Assessment fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Marion Area Fire District

727,821.00

Section 24. It is estimated that the following revenues will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Marion Area Fire District Tax

727,821.00

Section 25. There is hereby levied a tax at the rate of eleven cents and 64/100ths (.1164) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2024, for the purpose of raising the revenue listed as "Marion Area District Tax: in the Special Assessment Fund in Section 23 of this ordinance.

This rate is based on an estimated total valuation of property for the purpose of taxation of \$531,779,983. (excluding motor vehicles) and an estimated rate of collection of 99.52%. The estimated rate of collection is based on the fiscal year 2022-2023 collection rate of 99.67%. The motor vehicles estimated total valuation of property for the purposes of taxation \$96,511,254. The State of North Carolina DMV has assumed the collection of Motor Vehicle Tax and the County has included the amount of \$90,045.

Section 26. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

McDowell County Rescue Tax

622,444.00

Section 27. It is estimated that the following revenues will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

McDowell County Rescue Tax

622,444.00

Section 28. There is hereby levied a tax at the rate of one cent and five/tenths of a cent (.0105) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2024, for the purpose of raising the revenue listed as "McDowell County Rescue Tax" in the Special Assessment Fund in Section 26 of this ordinance.

This rate is based on an estimated total valuation of property (excluding motor vehicles) for the purpose of taxation of \$5,454,270,771., and an estimated rate of collection of 99.52%. The estimated rate of collection is based on the fiscal year 2022-2023 collection rate of 99.67%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$502,357,800. The State of North Carolina DMV has assumed the collection of Motor Vehicle Tax and the County has included the amount of \$52,220. for estimated collections.

Section 29. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Dysartsville Fire District	<u>325,998.00</u>
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Section 30. It is estimated that the following revenues will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Dysartsville Fire District	<u>325,998.00</u>
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Section 31. 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, 2024, for the purpose of raising the revenue listed as "Dysartsville Fire District" in the Special Assessment Fund in Section 29 of this ordinance.

This rate is based on an estimated total valuation of property (excluding motor vehicles) for the purpose of taxation of \$508,501,817. And an estimated rate of collection of 99.55%. The estimated rate of collection is based on the fiscal year 2022-2023 collection rate of 99.67%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$37,448,183. The State of North Carolina DMV has assumed the collection of Motor Vehicle Tax and the County has included the amount of \$24,244. for estimated collections.

Section 32. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Glenwood Fire District	<u>335,104.00</u>
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Section 33. It is estimated that the following revenues will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Glenwood Fire District	<u>335,104.00</u>
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Section 34. There is hereby levied a tax at the rate of eight and one half cents (.085) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2024, for the purpose of raising the revenue listed as "Glenwood Fire District" in the Special Assessment Fund in Section 32 of this ordinance.

This rate is based on an estimated valuation of property (excluding motor vehicles) for the purpose of taxation of \$336,855,311 and an estimated rate of collection of 99.59%. The estimated rate of collection is based on the fiscal year 2022-2023 collection rate of 99.67%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$59,285,865. The State of North Carolina DMV has assumed the collection of Motor Vehicle Tax and the County has included the amount of \$49,889. for estimated collections.

Section 35. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Nebo Fire District	<u>513,875.00</u>
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Section 36. It is estimated that the following revenues will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Nebo Fire District 513,875.00

Section 37. There is hereby levied a tax at the rate of seven cents (.07) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2024 for the purpose of raising the revenue listed as "Nebo Fire District" in the Special Assessment Fund in Section 35 of this ordinance.

This rate is based on an estimated total valuation of property (excluding motor vehicles) for the purpose of taxation of \$693,095,485. and an estimated rate of collection of 99.59%. The estimated rate of collection is based on the fiscal year 2022-2023 collection rate of 99.67%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$44,551,658. The State of North Carolina DMV will assume the collection of Motor Vehicle Tax and the County has included the amount of \$30,874. for estimated collections.

Section 38. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Pleasant Gardens Fire District 366,180.00

Section 39. It is estimated that the following revenues will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Pleasant Gardens Fire District 366,180.00

Section 40. There is hereby levied a tax at the rate of eleven cents (.11) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2024 for the purpose of raising the revenue listed as "Pleasant Gardens Fire District" in the Special Assessment Fund in Section 38 of this ordinance.

This rate is based on an estimated total valuation of property (excluding motor vehicles) for the purpose of taxation of \$290,033,399. and an estimated rate of collection of 99.59%. The estimated rate of collection is based on the fiscal year 2022-2023 collection rate of 99.67%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$44,462,965. The State of North Carolina DMV will assume the collection of Motor Vehicle Tax and the County has included the amount of \$48,474. for estimated collections.

Section 41. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Sugar Hill Fire District 294,356.00

Section 42. It is estimated that the following revenue will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Sugar Hill Fire District 294,356.00

Section 43. There is hereby levied a tax at the rate of eleven cents (.11) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2024, for the purpose of raising the revenue listed as "Sugar Hill Fire District" in the Special Assessment Fund in Section 41 of this ordinance.

This rate is based on an estimated total valuation of property (excluding motor vehicles) for the purpose of taxation of \$251,585,892. and an estimated rate of collection of 99.59%. The estimated rate of collection is based on the fiscal year 2022-2023 collection rate of 99.67%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$17,300,472. The State of North Carolina DMV will assume the collection of Motor Vehicle Tax and the County has included the amount of \$18,862. for estimated collections.

Section 44. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Ashford/North Cove Fire District 423,799.00

Section 45. It is estimated that the following revenue will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Ashford/North Cove Fire District 423,799.00

Section 46. There is hereby levied a tax at the rate of nine cents (.09) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2024, for the purpose of raising the revenue listed as "Ashford/North Cove Fire District" in the Special Assessment Fund in Section 44 of this ordinance.

This rate is based on an estimated total valuation of property (excluding motor vehicles) for the purpose of taxation of \$455,958,417. and an estimated rate of collection of 99.59%. The estimated rate of collection is based on the fiscal year 2022-2023 collection rate of 99.67%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$17,200,472. The State of North Carolina DMV will assume the collection of Motor Vehicle Tax and the County has included the amount of \$15,342. for estimated collections.

Section 47. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Woodlawn Fire District 206,076.00

Section 48. It is estimated that the following revenue will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Woodlawn Fire District 206,076.00

Section 49. There is hereby levied a tax at the rate of eleven cents (.11) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2024, for the purpose of raising the revenue listed as "Woodlawn Fire District" in the Special Assessment Fund in Section 47 of this ordinance.

This rate is based on an estimated total valuation of property (excluding motor vehicles) for the purpose of taxation of \$168,464,520. and an estimated rate of collection of 99.59%. The estimated rate of collection is based on the fiscal year 2022-2023 collection rate of 99.67%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$19,780,935. The State of North Carolina DMV will assume the collection of Motor Vehicle Tax and the County has included the amount of \$21,759. for estimated collections.

Section 50. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Crooked Creek Fire District 359,253.00

Section 51. It is estimated that the following revenue will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Crooked Creek Fire District 359,253.00

Section 52. 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, 2024, for the purpose of raising the revenue listed as "Crooked Creek Fire District" in the Special Assessment Fund in Section 50 of this ordinance.

This rate is based on an estimated total valuation of property (excluding motor vehicles) for the purpose of taxation of \$429,401,123. and an estimated rate of collection of 99.59%. The estimated rate of collection is based on the fiscal year 2022-2023 collection rate of 99.67%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$21,831,250. The State of North Carolina DMV will assume the collection of Motor Vehicle Tax and the County has included the amount of \$17,290. for estimated collections.

Section 53. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Hankins/North Fork Fire District 218,589.00

Section 54. It is estimated that the following revenue will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Hankins/North Fork Fire District 218,589.00

Section 55. There is hereby levied a tax at the rate of ten cents (.10) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2024, for the purpose of raising the revenue listed as "Hankins/North Fork Fire District" in the Special Assessment Fund in Section 53 of this ordinance.

This rate is based on an estimated total valuation of property (excluding motor vehicles) for the purpose of taxation of \$211,399,665. and an estimated rate of collection of 99.59%. The estimated rate of collection is based on the fiscal year 2022-2023 collection rate of 99.67%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$8,243,335. The State of North Carolina DMV will assume the collection of Motor Vehicle Tax and the County has included the amount of \$8,170. for estimated collections.

Section 56. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Old Fort Fire District 329,646.00

Section 57. It is estimated that the following revenue will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Old Fort Fire District 329,646.00

Section 58. There is hereby levied a tax at the rate of eleven cents (.11) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2024, for the purpose of raising the revenue listed as "Old Fort Fire District" in the Special Assessment Fund in Section 56 of this ordinance.

This rate is based on an estimated total valuation of property (excluding motor vehicles) for the purpose of taxation of \$266,460,234. and an estimated rate of collection of 99.59%. The estimated rate of collection is based on the fiscal year 2022-2023 collection rate of 99.67%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$34,663,402. The State of North Carolina DMV will assume the collection of Motor Vehicle Tax and the County has included the amount of \$20,590. for estimated collections.

Section 59. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Long Town Fire District 127,738.00

Section 60. It is estimated that the following revenue will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Long Town Fire District 127,738.00

Section 61. There is hereby levied a tax at the rate of twelve cents (.12) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2024, for the purpose of raising the revenue listed as "Long Town Fire District" in the Special Assessment Fund in Section 59 of this ordinance.

This rate is based on an estimated total valuation of property for the purpose of taxation of \$106,934,131 (excluding Motor Vehicles) and an estimated collection rate of 99.59%. The estimated rate of collection is based on fiscal year 2022-2023 collection rate of 99.67%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$27,536. The State of North Carolina DMV will assume the collection of Motor Vehicle Tax and the County has included the amount of \$33. for

estimated collections.

Section 62. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

McDowell County Fire Tax	<u>1,208,399.00</u>
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Section 63. It is estimated that the following revenues will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

McDowell County Fire Tax	<u>1,208,399.00</u>
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Section 64. There is hereby levied a tax at the rate of two cent (.02) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2024, for the purpose of raising the revenue listed as "McDowell County Rescue Tax" in the Special Assessment Fund in Section 62 of this ordinance.

This rate is based on an estimated total valuation of property (excluding motor vehicles) for the purpose of taxation of \$5,573,273,870., and an estimated rate of collection of 99.59%. The estimated rate of collection is based on the fiscal year 2022-2023 collection rate of 99.67%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$497,861,130. The State of North Carolina DMV has assumed the collection of Motor Vehicle Tax and the County has included the amount of \$98,576. for estimated collections.

Section 65. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Little Switzerland	<u>46,762.00</u>
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Section 66. It is estimated that the following revenues will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Little Switzerland	<u>46,762.00</u>
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Section 67. 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, 2024, for the purpose of raising the revenue listed as "Little Switzerland" in the Special Assessment Fund in Section 65 of this ordinance.

This rate is based on an estimated total valuation of property (excluding motor vehicles) for the purpose of taxation of \$57,978,062., and an estimated rate of collection of 99.59%. The estimated rate of collection is based on the fiscal year 2022-2023 collection rate of 99.67%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$755,688. The State of North Carolina DMV has assumed the collection of Motor Vehicle Tax and the County has included the amount of \$614. for estimated collections.

Section 68. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Old Fort Town Fire-Inside	<u>135,333.00</u>
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Section 69. It is estimated that the following revenues will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Old Fort Town Fire-Inside	<u>135,333.00</u>
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Section 70. 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, 2024, for the purpose of raising the revenue listed as "Old Fort Town Fire Inside" in the Special Assessment Fund in Section 68 of this ordinance.

This rate is based on an estimated total valuation of property (excluding motor vehicles) for the purpose of taxation of \$159,305,293., and an estimated rate of collection of 99.59%. The estimated rate of collection is based on the fiscal year 2022-2023 collection rate of 99.67%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$10,677,207. The State of North Carolina DMV has assumed the collection of Motor Vehicle Tax and the County has included the amount of \$4,228. for estimated collections.

Section 71. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Apple Mountain	<u>3,414.00</u>
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Section 72. It is estimated that the following revenues will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Apple Mountain	<u>3,414.00</u>
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Section 73. There is hereby levied a tax at the rate of seven cents (.07) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2024, for the purpose of raising the revenue listed as "Apple Mountain" in the Special Assessment Fund in Section 71 of this ordinance.

This rate is based on an estimated total valuation of property (excluding motor vehicles) for the purpose of taxation of \$4,900,000., and an estimated rate of collection of 99.59%. The estimated rate of collection is based on the fiscal year 2022-2023 collection rate of 99.67%.

Section 74. The following amounts are appropriated in the Enterprise Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Operations	<u>204,850.00</u>
	<u>204,850.00</u>

Section 75. It is estimated that the following revenues will be available for the Enterprise Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Water Sales	200,350.00
Tap Fees	3,000.00
Penalties	<u>1,500.00</u>
	<u>204,850.00</u>

Section 76. The following amounts are appropriated in the Enterprise Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Debt Service	219,977.00
Utilities	40,000.00
Contract Services	57,000.00
Building Improvements/Supplies	<u>254,531.00</u>
	<u>571,508.00</u>

Section 77. It is estimated that the following revenues will be available for the Enterprise Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Tilson Machine Lease	247,500.00
Total Quality Lease	220,008.00
Auria Lease	70,000.00
Forever Outdoors	27,000.00
Sign Revenue	1,000.00
Utility Reimbursement	4,000.00
Interest Income	<u>2,000.00</u>
	<u>571,508.00</u>

Section 78. The following amounts are appropriated in the District Sales Tax Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Ashford/North Cove	162,000.00
Crooked Creek	83,000.00
Dysartsville	83,000.00
Glenwood	93,000.00
Nebo	130,000.00
Old Fort	70,000.00
PG	133,000.00
Sugar Hill	93,000.00
Woodlawn	60,000.00
Hankins	65,000.00
Long Town	26,000.00
Little Switzerland	15,000.00
Black Mountain	5,000.00
Apple Mountain	2,300.00
Old Fort Inside	32,000.00
Marion Area	161,000.00
Fire Commission	312,000.00
Rescue	170,000.00
	<u>1,695,300.00</u>

Section 79. It is estimated that the following revenues will be available for the District Sales Tax Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Ashford/North Cove	162,000.00
Crooked Creek	83,000.00
Dysartsville	83,000.00
Glenwood	93,000.00
Nebo	130,000.00
Old Fort	70,000.00
PG	133,000.00
Sugar Hill	93,000.00
Woodlawn	60,000.00
Hankins	65,000.00
Long Town	26,000.00
Little Switzerland	15,000.00
Black Mountain	5,000.00
Apple Mountain	2,300.00
Old Fort Inside	32,000.00
Marion Area	161,000.00
Fire Commission	312,000.00
Rescue	170,000.00
	<u>1,695,300.00</u>

Section 80. The following amounts are appropriated in the Trust and Agency Funds for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Fines and Forfeitures	450,000.00
Deposit Refunds	71,505.00
Current Penalties Schools	50,000.00
NCDMV	5,050,000.00
Rescue Squad Trust	150,000.00
State General	10,000.00
Sheriff's Office Investigation	100,000.00
DSS Client Trust	250,000.00
	<u>6,131,505.00</u>

Section 81. It is estimated that the following revenues will be available for the Trust and Agencies Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Fines and Forfeitures	450,000.00
Deposits	71,505.00
Penalties	50,000.00
NCDMV Collections	5,050,000.00
Rescue Squad Billing	150,000.00
Register of Deeds State	10,000.00
Sheriff's Office Investigation	100,000.00
DSS Client Trust	250,000.00
	<u>6,131,505.00</u>

Section 82. The following amounts are appropriated in the Opioid Special Revenue Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

SUD Coordinator	110,000.00
Mini-grants	125,000.00
Transformative	450,000.00
	<u>685,000.00</u>

Section 83. It is estimated that the following revenues will be available for the Opioid Special Revenue Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Opioid Settlement	493,399.00
Fund Balance Appropriated	191,601.00
	<u>685,000.00</u>

Section 84. 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 30th day of June, 2025.

David Walker
Chairman, McDowell County Board of Commissioners

Attest:

Sena Allison
Clerk to the McDowell County Board of Commissioners