

**Budget Ordinance**

2024-2025  
Expenditures

**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	<u>57,813.00</u>
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Board of elections:

Salary and employee benefits	303,516.00
Operating expenditures	<u>249,700.00</u>
Total <sup>1</sup>	553,216.00

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>
Total	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 8,332,958.00**

**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>
<b>Total public safety</b>	<b>18,359,653.00</b>
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>
<b>Total environmental protection</b>	<b>1,215,005.00</b>

**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 planning 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>100,000.00</u>
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WNC Communities	<u>2,500.00</u>
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Tourism Development Authority	<u>980,000.00</u>
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**Total economic and physical Development** **1,646,720.00**

**Human Services:**

Health department	<u>633,800.00</u>
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Mental Health	<u>67,856.00</u>
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Alcohol and substance abuse	<u>4,000.00</u>
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Juvenile Crime Prevention Council	<u>175,909.00</u>
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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>604,750.00</u>
Total	1,369,630.00
Juvenile Placement:	
Operating expenditures	<u>40,000.00</u>
Transportation:	
Salary and employee benefits	650,775.00
Operating expenditures	134,500.00
Capital	<u>210,000.00</u>
Total	995,275.00
<b>Total human services</b>	<b>15,373,969.00</b>
Cultural and recreational:	
Library:	
Salary and employee benefits	848,731.00
Operating expenditures	247,660.00
Capital expenditures	<u>-</u>
Total	1,096,391.00
Recreation Operations	
Salary and employee benefits	951,614.00
Operating expenditures	341,983.00
Capital expenditures	<u>175,000.00</u>
Total	1,468,597.00
PARTF Match Old Fort	<u>-</u>
Recreation Programs	<u>97,200.00</u>
Friends of Fonta Flora	<u>10,000.00</u>
Trail Initiatives	<u>17,000.00</u>

**Total Cultural and recreational** **2,689,188.00**

Miscellaneous:

Carson House	30,000.00
New Hope	26,000.00
MACA	18,500.00
Freedom Ministries	14,500.00
Veterans Transportation Request	7,500.00
Probation Rent	11,640.00
McDowell Pregnancy Care Center	9,000.00

**Total Miscellaneous** **117,140.00**

**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
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**Old Fort Project** 27,000.00

Capital Outlay	163,950.00
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Special Project	25,000.00
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Building payments	-
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**Total education** **11,697,750.00**

**Debt Service:**

Building inspections	26,788.00
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Public Services	12,000.00
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Animal Shelter/Control	17,500.00
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EMS	483,419.00
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EMA	
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Communications	5,000.00
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Planning	7,180.00
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Assessing	6,062.00
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Waste Collections	190,035.00
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Sheriff	408,200.00
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Recreation	23,183.00
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DSS	51,000.00
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**Total debt service-principal and interest** **1,230,367.00**

Sub-Total General Fund: **60,662,750.00**

**Other Funds and Appropriations**

Debt Service Fund (Article 39 Sales Tax)	1,299,819.00
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Solid Waste Reserve Fund	10,000.00
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County Projects Fund (Article 39 Sales Tax)	33,000.00
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Revaluation Fund (Article 39 Sales Tax)	125,000.00
Enterprise Fund (Article 39 Sales Tax)	1,641,693.00
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Total General Fund:	<b>63,772,262.00</b>
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2023-2024

Revenue

**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	<b>35,052,000.00</b>

**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	<b>9,868,200.00</b>

**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:	<b>1,746,512.00</b>

**Unrestricted intergovernmental:**

In Lieu of Taxes	280,000.00
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**Restricted intergovernmental:**

State and federal grants:	
DSS Revenues	7,391,998.00
Senior Center	585,021.00
Transportation	742,875.00
American Rescue Grant	65,000.00
State Aid Library	124,000.00
Soil and Water Reimbursement	27,000.00

Opiod 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	<b>9,334,611.00</b>

**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
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Total	<b>682,736.00</b>

**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
Medicaid Hold Harmless	-
Rescue Squad Billing	35,000.00
School Projects-Admin Billing	23,000.00

Scrap Tire	80,000.00
Adoption Fees	22,000.00
Shooting Range Fees	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
Baldwin Avenue-ESC	-
Baldwin Avenue-Isothermal	-
<b>Total</b>	<b>5,510,896.00</b>

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
<b>Total</b>	<b>86,800.00</b>

<b>Total revenue</b>	<b>63,311,755.00</b>
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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 DSS	-
Fund Balance Appropriated Library	20,000.00
<b>Total Revenue General Fund:</b>	<b><u><u>63,772,262.00</u></u></b>