

## 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, 2015 and ending June 30, 2016, 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	\$	164,041.00
Operating expenditures		<u>31,850.00</u>
Total		195,891.00

###### Human Resources:

Operating expenditures		<u>340,632.00</u>
Total		340,632.00

###### County Administration:

Salary and employee benefits		334,184.00
Operating expenditures		16,025.00
Capital expenditures		<u>1,000.00</u>
Total		351,209.00

###### Finance:

Salary and employee benefits		355,544.00
Operating expenditures		179,075.00
Capital expenditures		<u>2,000.00</u>
Total		536,619.00

###### Tax - assessment:

Salary and employee benefits		312,538.00
Operating expenditures		114,600.00
Capital expenditures		<u>3,000.00</u>
Total		430,138.00

###### Tax - collections:

Salary and employee benefits		187,229.00
Operating expenditures		71,240.00
Capital expenditures		<u>8,900.00</u>
Total		267,369.00

###### Legal

20,235.00

###### Board of elections:

Salary and employee benefits		125,870.00
Operating expenditures		<u>130,950.00</u>
Total		256,820.00

###### Register of Deeds:

Salary and employee benefits		174,951.00
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Operating expenditures	160,652.00
Capital expenditures	<u>1,500.00</u>
Total	337,103.00
Clerk of Court:	
Operating expenditures	6,400.00
Capital expenditures	<u>3,340.00</u>
Total	9,740.00
Garage:	
Salary and employee benefits	120,141.00
Operating expenditures	20,600.00
Capital expenditures	<u>5,000.00</u>
Total	145,741.00
Facility maintenance:	
Salary and employee benefits	428,541.00
Operating expenditures	850,350.00
Capital expenditures	<u>10,000.00</u>
Total	1,288,891.00
DMV operations:	
Salary and employee benefits	138,482.00
Operating expenditures	<u>113,050.00</u>
Total	<u>251,532.00</u>
<b>Total general government</b>	<b>4,431,920.00</b>
<b>Public safety:</b>	
Sheriff:	
Salary and employee benefits	2,504,827.00
Operating expenditures	479,800.00
Capital expenditures	<u>12,000.00</u>
Total	2,996,627.00
Jail:	
Salary and employee benefits	948,872.00
Operating expenditures	904,128.00
Capital expenditures	<u>5,000.00</u>
Total	1,858,000.00
EMS:	
Salary and employee benefits	1,920,085.00
Operating expenditures	423,700.00
Capital expenditures	<u>5,000.00</u>
Total	2,348,785.00
Emergency management:	
Salary and employee benefits	134,390.00
Operating expenditures	23,850.00
Capital expenditures	<u>1,500.00</u>
Total	159,740.00
Emergency communications:	
Salary and employee benefits	570,265.00
Operating expenditures	31,550.00
Capital expenditures	<u>3,000.00</u>
Total	604,815.00

Fire protection	<u>346,177.00</u>
Forest service	<u>80,985.00</u>
Animal control:	
Salary and employee benefits	64,073.00
Operating expenditures	71,520.00
Capital expenditures	<u>500.00</u>
Total	136,093.00
Building inspections:	
Salary and employee benefits	272,734.00
Operating expenditures	42,680.00
Capital expenditures	<u>1,500.00</u>
Total	316,914.00
Medical examiner	<u>25,500.00</u>
Rescue Squad Billing	<u>166,000.00</u>
Rescue squad	<u>28,199.00</u>
<b>Total public safety</b>	<b>9,067,835.00</b>
Environmental protection:	
Waste Collections:	
Salary and employee benefits	324,634.00
Operating expenditures	214,450.00
Capital expenditures	<u>10,000.00</u>
Total	549,084.00
Soil and water district technician:	
Salary and employee benefits	41,031.00
Operating expenditures	7,250.00
Capital expenditures	<u>900.00</u>
Total	49,181.00
Soil and water conservation:	
Salary and employee benefits	41,731.00
Operating expenditures	15,450.00
Capital expenditures	<u>700.00</u>
Total	57,881.00
Watershed commission	<u>15,000.00</u>
Muddy Creek Partnership	<u>2,500.00</u>
Water and Sewer	<u>180,415.00</u>
<b>Total environmental protection</b>	<b>854,061.00</b>
<b>Economic and physical development:</b>	
Keep McDowell Beautiful:	
Salary and employee benefits	21,844.00
Operating expenditures	<u>11,350.00</u>

Total	33,194.00
Chamber of Commerce:	
McDowell	8,400.00
Old Fort	<u>4,163.00</u>
Total	12,563.00
Cooperative Extension:	
Salary and employee benefits	146,310.00
Operating expenditures	31,170.00
Capital expenditures	<u>2,000.00</u>
Total	179,480.00
Isothermal planning commission:	
Isothermal operating expenditures	13,194.00
Development	<u>800.00</u>
Total	13,994.00
McDowell Economic Development Association	
Salary and employee benefits	48,113.00
Operating expenditures	<u>80,248.00</u>
Total	128,361.00
Economic and Industrial Development	<u>94,800.00</u>
Grant Development	<u>14,500.00</u>
WNC Development	<u>2,500.00</u>
Tourism Development Authority	<u>358,900.00</u>
<b>Total economic and physical Development</b>	838,292.00
<b>Human Services:</b>	
Health department	<u>245,219.00</u>
Mental Health	<u>67,856.00</u>
Alcohol and substance abuse	<u>4,000.00</u>
Volunteer Center:	
Salary and employee benefits	21,844.00
Operating expenditures	<u>9,500.00</u>
Total	31,344.00
Juvenile Crime Prevention Council	<u>138,455.00</u>
Social Services:	
Administration:	
Salary and employee benefits	5,393,335.00
Operating expenditures	2,678,901.00
Capital expenditures	40,000.00
Foster Care	900,000.00
Adoption Assistance Program	250,000.00
Crisis energy program	232,629.00

Medicaid-County participation	2,000.00
Special Assistance	575,000.00
Aid to blind	<u>2,000.00</u>
Total Social Services	10,073,865.00
Senior Center:	
Salary and employee benefits	496,056.00
Operating expenditures	438,700.00
Capital expenditures	<u>2,500.00</u>
Total	937,256.00
Juvenile Placement:	
Operating expenditures	<u>15,000.00</u>
<b>    Total human services</b>	<b>11,512,995.00</b>
Cultural and recreational:	
PARTF Grant Match	90,000.00
Library:	
Salary and employee benefits	497,297.00
Operating expenditures	163,305.00
Capital expenditures	<u>3,000.00</u>
Total	663,602.00
Recreation Operations	
Salary and employee benefits	179,339.00
Operating expenditures	113,150.00
Capital expenditures	<u>2,500.00</u>
Total	294,989.00
Recreation Programs	<u>73,750.00</u>
<b>    Total Cultural and recreational</b>	<b>1,122,341.00</b>
Miscellaneous:	
Carson House	15,000.00
Family Services	25,903.00
MACA	18,500.00
American Cancer Society	1,000.00
Freedom Ministries	6,000.00
McDowell Mission	<u>12,000.00</u>
<b>    Total Miscellaneous</b>	<b>78,403.00</b>
<b>Education:</b>	
<b>Public Schools:</b>	
Current Expense	8,001,390.00
Capital Outlay	50,000.00
One to One	100,000.00
<b>McDowell Technical College:</b>	
Current Expense	994,650.00
Capital Outlay	95,998.00
Paving	50,000.00
Building payments	<u>153,905.00</u>
<b>    Total education</b>	<b>9,445,943.00</b>

**Debt Service:**

Building inspections	5,372.00
EMS	205,885.00
EMS Communications	10,571.00
Garage	4,614.00
Waste Collections	55,107.00
Sheriff	130,656.00
DSS	19,971.00
<b>Total debt service-principal and interest</b>	<b>432,176.00</b>

Sub-Total General Fund: 37,783,966.00

**Other Funds and Appropriations**

Debt Service Fund (Article 39 Sales Tax)	593,425.00
Debt Service Enterprise Fund (Article 39 Sales Tax)	296,264.00
County Projects Fund (Article 39 Sales Tax)	30,250.00
Revaluation Fund (Article 39 Sales Tax)	15,000.00
Law Enforcement Allowance Fund (Article 39 Sales Tax)	27,500.00
Lake James Water (Article 39 Sales Tax)	20,000.00
Enterprise Fund (Article 39 Sales Tax)	959,585.00
<b>Total General Fund:</b>	<b>39,725,990.00</b>

Section 2. It is estimated that the following revenues will be available in the General Fund for the Fiscal Year Beginning July 1, 2015, and ending June 30, 2016.

**Revenue:****Ad valorem taxes:**

Current Year Property Taxes	17,597,201.00
Discounts	(84,000.00)
Motor Vehicle Tax	1,707,209.00
Delinquent Tax	510,000.00
Tax Interest	99,000.00
Tax Penalties	12,500.00
<b>Total</b>	<b>19,841,910.00</b>

**Local option sales taxes:**

Local Option One Percent	3,299,818.00
Article 40 Half Percent	2,130,000.00
Article 42 Half Percent	340,680.00
<b>Total</b>	<b>5,770,498.00</b>

**Other taxes and licenses:**

Deeds	175,172.00
Real Estate Tax	180,000.00
Cultural Resources	7,500.00
Occupancy Tax	370,000.00
Schedule B	300.00
Franchise Cable	217,000.00
<b>Total:</b>	<b>949,972.00</b>

**Unrestricted intergovernmental:**

In Lieu of Taxes	135,000.00
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**Restricted intergovernmental:**

## State and federal grants:

DSS Revenues	7,174,793.00
Senior Center	502,700.00
State Aid Library	99,500.00
Soil and Water Reimbursement	27,000.00
Veterans Service	2,000.00
Juvenile Crime Prevention	126,168.00
EMA Reimbursement	22,000.00
Facility Fees	60,000.00
Officer Fees	15,000.00
ABC Tax	7,500.00
Total	8,036,661.00

**Permits and fees:**

Building Inspections	117,500.00
Sign Revenue	1,750.00
Homeowners Recovery	2,000.00
Register of deeds:	
Acknowledgement and Oath	1,170.00
Copies	48,000.00
Flood Plain Fees	16,000.00
Total	186,420.00

**Sales and services:**

Assessing DMV Notary	31,000.00
Assessing DMV Reimbursement	83,500.00
Assessing DMV Tax Collection fee	33,000.00
Assessing DMV Fee Reimbursement City and Town	21,000.00
Tax Mapping	800.00
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	60,000.00
Jail Phone Reimbursement	40,000.00
Concealed Weapons Permit	30,000.00
Jail Lease revenue	492,750.00
In School Cop Match	70,000.00
Canteen Fees	95,000.00
Employee Fund	5,500.00
EMS Collections	2,339,374.00
EMS Medicaid	95,000.00
Rescue Squad Billing	24,900.00
City of Marion-Reimbursement	80,526.00
Fax Fees	50.00
Vending Income	750.00
Scrap Tire	70,000.00
Adoption Fees	7,000.00
Recreation Program Fees	73,750.00
Mental Heath Building	25,276.00
Dialysis Clinic	45,735.00
Senior Center Building	66,000.00
Tower Rental	32,114.00
Soil and Water Rent	1,200.00
Baldwin Avenue-ESC	22,907.00

Baldwin Avenue-Isothermal	6,360.00
Total	<u>3,904,492.00</u>
Investment earnings	<u>20,000.00</u>
<b>Miscellaneous:</b>	
Proceeds from Auction	4,500.00
Paper Execution Fees	20,000.00
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	90,800.00
<b>Total revenue</b>	<b>38,935,753.00</b>
<b>Transfers= from other funds:</b>	
<b>Transfer from Universal Enterprise Fund</b>	30,237.00
<b>Transfer from Universal Enterprise Fund-McDowell Technical</b>	190,000.00
<b>Appropriated Fund Balance</b>	
Fund Balance Appropriated Inmate Housing Reserve	175,000.00
Fund Balance Appropriated	<u>395,000.00</u>
<b>Total Revenue General Fund:</b>	<u><u>39,725,990.00</u></u>

Section 3. The following amounts are appropriated in the Debt Service Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

Ashworth Road Property	118,838.00
Jail/Courthouse Addition/Renovation	250,005.00
Senior Center	142,692.00
Old Fort Senior Center	<u>81,890.00</u>
Total:	<u><u>593,425.00</u></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, 2015, and ending June 30, 2016:

Transfer from General Fund:	<u><u>593,425.00</u></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, 2015, and ending June 30, 2016:

School Debt	1,215,794.00
McDowell House	<u>48,631.00</u>
Total:	<u><u>1,264,425.00</u></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, 2015, and ending June 30, 2016:

Transfer from School Reserve Fund	1,215,794.00
TDA Contribution	<u>48,631.00</u>
Total:	<u><u>1,264,425.00</u></u>

Section 7. The following amounts are appropriated in the County Projects Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Champion Rent	18,750.00
July 4th Marion	500.00
July 4th Old Fort	500.00
Health Coalition	10,000.00
Planning Board	500.00
Total:	<u>30,250.00</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, 2015 and ending June 30, 2016:

Trsf from General Fund	<u>30,250.00</u>
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Section 9. The following amounts are appropriated in the Revaluation Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Revaluation Expense	<u>15,000.00</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, 2015 and ending June 30, 2016:

Transfer from General Fund	<u>15,000.00</u>
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Section 11. The following amounts are appropriated in the Enterprise Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Operations	<u>2,077,185.00</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, 2015 and ending June 30, 2016:

Trsf from the General Fund	959,585.00
Tipping Fee Collections	1,031,000.00
Recycling Revenue	65,000.00
Interest Income	100.00
Sale of White Goods	21,500.00
	<u>2,077,185.00</u>

Section 13. It is estimated that the following revenues will be available for the Special Revenue Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Fees	<u>290,541.00</u>
Total:	<u>290,541.00</u>

Section 14. The following amounts are appropriated in the Special Revenue Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Operations	<u>290,541.00</u>
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Section 15. The following amounts are appropriated in the Self Insurance Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Claims	2,060,447.00
Life Insurance	18,000.00
Fees	207,525.00
Total:	<u>2,285,972.00</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, 2015 and ending June 30, 2016:

Employee Contributions	278,000.00
Employer Contributions	1,982,972.00
Cobra Payments	<u>25,000.00</u>
Total:	<u><u>2,285,972.00</u></u>

Section 17. The following amounts are appropriated in the School Project Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Trsf to Debt Service Other	1,215,794.00
Improvements	<u>392,127.00</u>
Total:	<u><u>1,607,921.00</u></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, 2015 and ending June 30, 2016:

Restricted Sales Tax Art. 40 and 42	<u><u>1,607,921.00</u></u>
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Section 19. The following amounts are appropriated in the Lake James Project Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Improvements	<u>20,000.00</u>
Total:	<u><u>20,000.00</u></u>

Section 20. It is estimated that the following revenues will be available for the Lake James Project Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Transfer from the General Fund	<u><u>20,000.00</u></u>
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Section 21. 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, 2015, 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 \$ 3,262,085,729 and an estimated rate of collection 98.07%. The estimated rate of collection is based on the fiscal 2013-2014 collection rate of 98.07%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$ 320,769,215. The State of North Carolina DMV has assumed the collection of Motor Vehicle Tax and the County has included the amount of \$1,707,246 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, 2015 and ending June 30, 2016:

Marion Area Fire District 276,091.00

Section 24. It is estimated that the following revenues will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Marion Area Fire District Tax 276,091.00

Section 25. 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, 2015, for the purpose of raising the revenue listed as "Marion Area Fire District Tax" in the Special Assessment Fund in Section 26 of this ordinance.

This rate is based on an estimated total valuation of property for the purpose of taxation of \$400,744,133. (excluding motor vehicles) and an estimated rate of collection of 98.07% . The estimated rate of collection is based on the fiscal year 2013-2014 collection rate of 98.07%. The motor vehicles estimated total valuation of property for the purposes of taxation \$68,462,890. The State of North Carolina DMV will assume the collection of Motor Vehicle Tax and the County has included the amount of \$40,285 .

Section 26. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

McDowell County Rescue Tax 326,201.00

Section 27. It is estimated that the following revenues will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

McDowell County Rescue Tax 326,201.00

Section 28. 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, 2015, for the purpose of raising the revenue listed as "McDowell County Rescue Tax" 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 \$4,265,701., and an estimated rate of collection of 98.16%. The estimated rate of collection is based on the fiscal year 2013-2014 collection rate of 98.07% The motor vehicles estimated total valuation of property for the purposes of taxation of \$298,235,823. The State of North Carolina DMV will assume the collection of Motor Vehicle Tax and the County has included the amount of \$28,956. for estimated collections.

Section 29. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

Dysartsville Fire District 164,092.00

Section 30. It is estimated that the following revenues will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

Dysartsville Fire District 164,092.00

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, 2015, for the purpose of raising the revenue listed as "Dysartsville Fire District" in the Special Assessment Fund in Section 32 of this ordinance.

This rate is based on an estimated total valuation of property (excluding motor vehicles) for the purpose of taxation of \$252,642,928. And an estimated rate of collection of 98.07%. The estimated rate of collection is based on the fiscal year 2013-2014 collection rate of 98.07%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$26,226,067. The State of North Carolina DMV will assume the collection of Motor Vehicle Tax and the County has included the amount of \$15,736. for estimated collections.

Section 32. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Glenwood Fire District	<u>145,369.00</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, 2015 and ending June 30, 2016:

Glenwood Fire District	<u>145,369.00</u>
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Section 34. 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, 2015, for the purpose of raising the revenue listed as "Glenwood Fire District" in the Special Assessment Fund in Section 35 of this ordinance.

This rate is based on an estimated valuation of property (excluding motor vehicles) for the purpose of taxation of \$204,328,471. and an estimated rate of collection of 98.07%. The estimated rate of collection is based on the fiscal year 2013-2014 collection rate of 98.07%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$23,718,084. The State of North Carolina DMV will assume the collection of Motor Vehicle Tax and the County has included the amount of \$15,519. for estimated collections.

Section 35. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Nebo Fire District	<u>284,193.00</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, 2015 and ending June 30, 2016:

Nebo Fire District	<u>284,193.00</u>
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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, 2015 for the purpose of raising the revenue listed as "Nebo 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 \$383,128,389. and an estimated rate of collection of 98.16%. The estimated rate of collection is based on the fiscal year 2013-2014 collection rate of 98.07%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$30,851,823. The State of North Carolina DMV will assume the collection of Motor Vehicle Tax and the County has included the amount of \$21,179. for estimated collections.

Section 38. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Pleasant Gardens Fire District	<u>154,886.00</u>
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Section 39. It is estimated that the following revenues will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Section 40. 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, 2015 for the purpose of raising the revenue listed as "Pleasant Gardens 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 \$235,011,806. and an estimated rate of collection of 98.07%. The estimated rate of collection is based on the fiscal year 2013-2014 collection rate of 98.07%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$28,211,649. The State of North Carolina DMV will assume the collection of Motor Vehicle Tax and the County has included the amount of \$16,600. for estimated collections.

Section 41. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Sugar Hill Fire District	<u>94,336.00</u>
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Section 42. It is estimated that the following revenue will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Sugar Hill Fire District	<u>94,336.00</u>
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Section 43. 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, 2015, for the purpose of raising the revenue listed as "Sugar Hill Fire District" in the Special Assessment Fund in Section 44 of this ordinance.

This rate is based on an estimated total valuation of property for the purpose of taxation of \$137,994,892. and an estimated rate of collection of 98.07%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$22,325,702. The State of North Carolina DMV will assume the collection of Motor Vehicle Tax and the County has included the amount of \$13,137 for estimated collections.

Section 44. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Ashford/North Cove Fire District	<u>168,613.00</u>
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Section 45. It is estimated that the following revenue will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Ashford/North Cove Fire District	<u>168,613.00</u>
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Section 46. 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, 2015, for the purpose of raising the revenue listed as "Ashford/North Cove 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 \$279,481,927. and an estimated rate of collection of 98.07%. The estimated rate of collection is based on the fiscal year 2013-2014 collection rate of 98.07%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$7,069,867. The State of North Carolina DMV will assume the collection of Motor Vehicle Tax and the County has included the amount of \$4,160. for estimated collections.

Section 47. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Woodlawn Fire District	<u>69,812.00</u>
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Section 48. It is estimated that the following revenue will be available in the Special Assessment

Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Woodlawn Fire District 69,812.00

Section 49. 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, 2015, for the purpose of raising the revenue listed as "Woodlawn 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 \$115,161,888. and an estimated rate of collection of 98.07%. The estimated rate of collection is based on the fiscal year 2013-2014 collection rate of 98.07%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$3,480,485. The State of North Carolina DMV will assume the collection of Motor Vehicle Tax and the County has included the amount of \$2,048. for estimated collections.

Section 50. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Crooked Creek Fire District 165,313.00

Section 51. It is estimated that the following revenue will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Crooked Creek Fire District 165,313.00

Section 52. 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, 2015, for the purpose of raising the revenue listed as "Crooked Creek 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 \$266,187,089. and an estimated rate of collection of 98.07%. The estimated rate of collection is based on the fiscal year 2013-2014 collection rate of 98.07%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$14,756,103. The State of North Carolina DMV will assume the collection of Motor Vehicle Tax and the County has included the amount of \$8,683. for estimated collections.

Section 53. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Hankins/North Fork Fire District 67,300.00

Section 54. It is estimated that the following revenue will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Hankins/North Fork Fire District 67,300.00

Section 55. 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, 2015, for the purpose of raising the revenue listed as "Hankins/North Fork 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 \$107,979,732. and an estimated rate of collection of 98.07%. The estimated rate of collection is based on the fiscal year 2013-2014 collection rate of 98.07%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$6,394,669. The State of North Carolina DMV will assume the collection of Motor Vehicle Tax and the County has included the amount of \$3,763. for estimated collections.

Section 56. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Old Fort Fire District

104,186.00

Section 57. It is estimated that the following revenue will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Old Fort Fire District

104,186.00

Section 58. 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, 2015, for the purpose of raising the revenue listed as "Old Fort Fire District" in the Special Assessment Fund in Section 59 of this ordinance.

This rate is based on an estimated total valuation of property (excluding motor vehicles) for the purpose of taxation of \$157,208,255. and an estimated rate of collection of 98.07%. The estimated rate of collection is based on the fiscal year 2013-2014 collection rate of 98.07%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$19,851,644. The State of North Carolina DMV will assume the collection of Motor Vehicle Tax and the County has included the amount of \$11,681. for estimated collections.

Section 59. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Long Town Fire District

32,943.00

Section 60. It is estimated that the following revenue will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Long Town Fire District

32,943.00

Section 61. 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, 2015, for the purpose of raising the revenue listed as "Long Town Fire District" in the Special Assessment Fund in Section 62 of this ordinance.

This rate is based on an estimated total valuation of property for the purpose of taxation of \$22,280,127. (excluding Motor Vehicles) and an estimated collection rate of 98.07%. The estimated rate of collection is based on fiscal year 2013-2014 collection rate of 98.07%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$113,790. The State of North Carolina DMV will assume the collection of Motor Vehicle Tax and the County has included the amount of \$168. for estimated collections.

Section 62. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

McDowell County Fire Tax

326,175.00

Section 63. It is estimated that the following revenues will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

McDowell County Fire Tax

326,175.00

Section 64. 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, 2015, for the purpose of raising the revenue listed as "McDowell County Rescue Tax" 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 \$3,061,302,872., and an estimated rate of collection of 98.07%. The estimated rate of collection is based on the fiscal year 2013-2014 collection rate of 98.07%. The motor vehicles estimated total valuation of property for the purposes of taxation of

\$298,232,005. The State of North Carolina DMV will assume the collection of Motor Vehicle Tax and the County has included the amount of \$28,955. for estimated collections.

Section 65. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

Little Switzerland	<u>35,922.00</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, 2015, and ending June 30, 2016:

Little Switzerland	<u>35,922.00</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, 2015, for the purpose of raising the revenue listed as "Little Switzerland" 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 \$36,637,996., and an estimated rate of collection of 98.07%. The estimated rate of collection is based on the fiscal year 2013-2014 collection rate of 98.07%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$9,148,646. The State of North Carolina DMV will assume the collection of Motor Vehicle Tax and the County has included the amount of \$7,178. for estimated collections.

Section 68. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

Old Fort Town Fire-Inside	<u>39,574.00</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, 2015, and ending June 30, 2016:

Old Fort Town Fire-Inside	<u>39,574.00</u>
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Section 70. 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, 2015, for the purpose of raising the revenue listed as "Old Fort Town Fire Inside" 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 \$96,614,859., and an estimated rate of collection of 98.07%. The estimated rate of collection is based on the fiscal year 2013-2014 collection rate of 98.07%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$4,267,043. The State of North Carolina DMV will assume the collection of Motor Vehicle Tax and the County has included the amount of \$1,374. for estimated collections.

Section 71. The following amounts are appropriated in the Enterprise Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Operations	<u>56,500.00</u>
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Section 72. It is estimated that the following revenues will be available for the Enterprise Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

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 73. The following amounts are appropriated in the Enterprise Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Debt Service	296,264.00
Utilities	25,000.00
Supplies	16,438.00
McDowell Tech Operating Reimbursement	72,363.00
Transfer to General Fund	30,237.00
Transfer to General Fund	190,000.00
Transfer to Universal Project Fund	181,277.00
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	<u>811,579.00</u>

Section 74. It is estimated that the following revenues will be available for the Enterprise Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Transfer from General Fund	296,264.00
MPV Lease	53,400.00
Tilson Machine Lease	235,500.00
Total Quality Lease	220,390.00
Utility Reimbursement	6,000.00
Interest Income	25.00
	<u>811,579.00</u>

Section 75. 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, 2015.

David Walker  
Chairman, McDowell County Board of Commissioners

Attest:

Ashley Wooten  
Clerk to the McDowell County Board of Commissioners