

**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, 2023 and ending June 30, 2024, 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	220,379.00
Operating expenditures	<u>46,450.00</u>
Total	266,829.00

Human Resources:

Salary and employee benefits	250,301.00
Operating expenditures	<u>97,688.00</u>
Total	347,989.00

Human Resources Activity:

Operating expenditures	<u>987,100.00</u>
Total	987,100.00

County Administration:

Salary and employee benefits	377,473.00
Operating expenditures	<u>19,700.00</u>
Total	397,173.00

Finance:

Salary and employee benefits	610,248.00
Operating expenditures	<u>190,482.00</u>
Total	800,730.00

Tax - assessment:

Salary and employee benefits	506,716.00
Operating expenditures	<u>125,500.00</u>
Total	632,216.00

Tax - collections:

Salary and employee benefits	370,732.00
Operating expenditures	<u>71,700.00</u>
Total	442,432.00

Legal

30,812.00

Board of elections:

Salary and employee benefits	296,617.00
Operating expenditures	<u>229,700.00</u>
Total	526,317.00

Register of Deeds:

Salary and employee benefits	287,155.00
Operating expenditures	<u>318,698.00</u>
Total	605,853.00

Clerk of Court:

Operating expenditures	<u>9,700.00</u>
Total	9,700.00

Garage:

Salary and employee benefits	73,321.00
Operating expenditures	<u>33,850.00</u>

Total	107,171.00
Facility maintenance:	
Salary and employee benefits	894,807.00
Operating expenditures	1,133,700.00
Capital expenditures	<u>100,000.00</u>
Total	2,128,507.00
Information Technology	
Salary and employee benefits	150,737.00
Operating expenditures	40,200.00
Capital expenditures	<u>6,000.00</u>
Total	196,937.00
Planning	
Salary and employee benefits	200,183.00
Operating expenditures	<u>11,350.00</u>
Total	211,533.00
DMV operations:	
Salary and employee benefits	242,425.00
Operating expenditures	<u>131,400.00</u>
Total	<u>373,825.00</u>
<b>Total general government</b>	<b>8,065,124.00</b>
<b>Public safety:</b>	
Sheriff:	
Salary and employee benefits	5,535,946.00
Operating expenditures	717,800.00
Capital expenditures	<u>67,000.00</u>
Total	6,320,746.00
Jail:	
Salary and employee benefits	1,987,266.00
Operating expenditures	1,196,927.00
Capital expenditures	<u>175,000.00</u>
Total	3,359,193.00
EMS:	
Salary and employee benefits	3,642,223.00
Operating expenditures	905,200.00
Capital expenditures	<u>5,000.00</u>
Total	4,552,423.00
Emergency management:	
Salary and employee benefits	239,230.00
Operating expenditures	<u>59,930.00</u>
Total	299,160.00
Emergency communications:	
Salary and employee benefits	1,162,968.00
Operating expenditures	<u>48,950.00</u>
Total	1,211,918.00
Community Paramedic Program:	
Salary and employee benefits	365,019.00
Operating expenditures	<u>43,550.00</u>
Total	408,569.00
Forest service	<u>114,361.00</u>
Animal services:	
Salary and employee benefits	207,716.00

Operating expenditures	<u>150,700.00</u>
Total	358,416.00
Building inspections:	
Salary and employee benefits	405,976.00
Operating expenditures	<u>88,600.00</u>
Total	494,576.00
Medical examiner	<u>52,910.00</u>
Rescue Squad Billing	<u>25,000.00</u>
<b>Total public safety</b>	<b>17,197,272.00</b>
Environmental protection:	
Waste Collections:	
Salary and employee benefits	552,600.00
Operating expenditures	<u>368,500.00</u>
Total	921,100.00
Soil and water conservation:	
Salary and employee benefits	100,227.00
Operating expenditures	<u>33,260.00</u>
Total	133,487.00
Sewer Extension	<u>20,000.00</u>
Watershed commission	<u>45,000.00</u>
<b>Total environmental protection</b>	<b>1,119,587.00</b>
<b>Economic and physical development:</b>	
Chamber of Commerce:	
McDowell	<u>32,600.00</u>
Total	32,600.00
Cooperative Extension:	
Salary and employee benefits	272,022.00
Operating expenditures	<u>43,300.00</u>
Total	315,322.00
Foothills regional commission:	
Foothills operating expenditures	<u>36,739.00</u>
Total	36,739.00
McDowell Economic Development Association	
Operating expenditures	<u>164,670.00</u>
Total	164,670.00
Economic and Industrial Development	<u>106,350.00</u>
WNC Communities	<u>2,500.00</u>
Tourism Development Authority	<u>980,000.00</u>
<b>Total economic and physical Development</b>	<b>1,638,181.00</b>
<b>Human Services:</b>	
Health department	<u>603,620.00</u>
Mental Health	<u>67,856.00</u>

Alcohol and substance abuse	<u>4,000.00</u>
Juvenile Crime Prevention Council	<u>175,908.00</u>
Social Services:	
Administration:	
Salary and employee benefits	7,409,499.00
Operating expenditures	1,864,349.00
Capital expenditures	40,000.00
Foster Care	1,948,944.00
Adoption Assistance Program	275,000.00
Crisis energy program	188,599.00
Medicaid-County participation	2,000.00
Special Assistance	400,000.00
Aid to blind	<u>2,000.00</u>
Total Social Services	12,130,391.00
Senior Center:	
Salary and employee benefits	748,184.00
Operating expenditures	<u>576,250.00</u>
Total	1,324,434.00
Juvenile Placement:	
Operating expenditures	<u>60,000.00</u>
Transportation:	
Salary and employee benefits	642,308.00
Operating expenditures	<u>151,050.00</u>
	793,358.00
<b>    Total human services</b>	<b>15,159,567.00</b>
Cultural and recreational:	
Library:	
Salary and employee benefits	823,068.00
Operating expenditures	229,820.00
Capital expenditures	<u>25,000.00</u>
Total	1,077,888.00
Recreation Operations	
Salary and employee benefits	903,421.00
Operating expenditures	316,091.00
Capital expenditures	<u>135,000.00</u>
Total	1,354,512.00
PARTf Match Old Fort	100,000.00
Recreation Programs	<u>80,000.00</u>
Friends of Fonta Flora	<u>20,000.00</u>
Trail Incentives	<u>25,000.00</u>
<b>    Total Cultural and recreational</b>	<b>2,657,400.00</b>
Miscellaneous:	
Carson House	30,000.00
New Hope	26,000.00
MACA	18,500.00

Freedom Life Ministry	14,500.00
Veterans Transportation	7,500.00
Probation Rent	11,640.00
McDowell Pregnancy Care Center	9,000.00
<b>Total Miscellaneous</b>	<b>117,140.00</b>

**Education:**

**Public Schools:**

Current Expense	9,611,000.00
Supplement	336,000.00
Capital Outlay	54,800.00

**McDowell Technical College:**

Current Expense	1,166,000.00
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**Old Fort Project**

Capital Outlay	13,500.00
Special Project	152,450.00
Building payments	25,000.00
	35,937.00

**Total education 11,394,687.00**

**Debt Service:**

Building inspections	14,314.00
Public Services	10,135.00
EMS	389,004.00
EMA	5,904.00
Planning	7,180.00
Assessing	6,062.00
Waste Collections	167,615.00
Sheriff	260,379.00
Recreation	10,791.00
DSS	28,914.00

**Total debt service-principal and interest 900,298.00**

Sub-Total General Fund: **58,249,256.00**

**Other Funds and Appropriations**

Debt Service Fund (Article 39 Sales Tax)	1,721,479.00
Solid Waste Reserve Fund	63,823.00
County Projects Fund (Article 39 Sales Tax)	32,000.00
Revaluation Fund (Article 39 Sales Tax)	125,000.00
Enterprise Fund (Article 39 Sales Tax)	1,603,520.00
<b>Total General Fund:</b>	<b>61,795,078.00</b>

Section 2. It is estimated that the following revenues will be available in the General Fund for the Fiscal Year Beginning July 1, 2023, and ending June 30, 2024.

**Revenue:**

**Ad valorem taxes:**

Current Year Property Taxes	31,569,140.00
Discounts	(180,000.00)
Motor Vehicle Tax	2,581,121.00
Delinquent Tax	100,000.00
Tax Interest	110,000.00
Tax Penalties	16,000.00
<b>Total</b>	<b>34,196,261.00</b>

**Local option sales taxes:**

Local Option One Percent	5,092,035.00
Article 40 Half Percent	3,038,000.00
Article 42 Half Percent	546,000.00
Article 44	800,000.00

Total	<b>9,476,035.00</b>
<b>Other taxes and licenses:</b>	
Deeds	150,000.00
Real Estate Tax	462,000.00
Cultural Resources	8,012.00
Occupancy Tax	1,000,000.00
Schedule B	500.00
Franchise Cable	136,000.00
Total:	<b>1,756,512.00</b>
<b>Unrestricted intergovernmental:</b>	
In Lieu of Taxes	<u>275,000.00</u>
<b>Restricted intergovernmental:</b>	
State and federal grants:	
DSS Revenues	7,632,524.00
Senior Center	576,048.00
Transportation	545,361.00
American Rescue Plan	46,200.00
State Aid Library	107,776.00
Soil and Water Reimbursement	27,000.00
Veterans Service	2,500.00
Juvenile Crime Prevention	160,217.00
EMA Reimbursement	38,000.00
Facility Fees	68,000.00
Officer Fees	20,000.00
ABC Tax	10,000.00
Total	<b>9,233,626.00</b>
<b>Permits and fees:</b>	
Building Inspections	350,000.00
Sign Revenue	1,750.00
Homeowners Recovery	2,900.00
Register of deeds:	
Acknowledgement and Oath	12,000.00
Copies	47,500.00
Flood Plain Fees	16,500.00
Total	<b>430,650.00</b>
<b>Sales and services:</b>	
Assessing DMV Notary	40,000.00
Assessing DMV Reimbursement	110,000.00
Assessing DMV Tax Collection fee	44,000.00
Assessing DMV Fee Reimbursement City and Town	37,000.00
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	40,000.00
Concealed Weapons Permit	40,000.00
Jail Lease revenue	633,529.00
School Resource Officer Reimbursement	372,762.00
Canteen Fees	95,000.00
Employee Fund	5,500.00
EMS Collections	2,883,519.00
EMS Medicaid	250,000.00
Medicaid Hold Hamless	200,000.00
Rescue Squad Billing	35,000.00
Sales Tax School Projects	23,000.00

Scrap Tire	68,000.00
Adoption Fees	22,000.00
Shooting Range	35,000.00
Camp Ground Fees	60,000.00
Recreation Program Fees	80,000.00
Mental Health Building	26,556.00
Tower Rental	10,000.00
Solar Lease	3,000.00
Baldwin Avenue-ESC	12,728.00
Baldwin Avenue-Isothermal	3,600.00
<b>Total</b>	<b>5,360,294.00</b>

Investment earnings 350,000.00

**Miscellaneous:**

Proceeds from Auction	1,000.00
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	36,500.00
<b>Total</b>	<b>78,800.00</b>

**Total revenue** **61,157,178.00**

**Appropriated Fund Balance**

Fund Balance Appropriated Inmate Housing Reserve	175,000.00
Fund Balance Appropriated Inmate Housing Reserve	10,000.00
Fund Balance Appropriated Inmate Housing Reserve	50,000.00
Fund Balance Appropriated Inmate Housing Reserve	150,000.00
Fund Balance Appropriated PEG Channel Reserve	32,000.00
Fund Balance Appropriated DSS	188,000.00
Fund Balance Appropriated Library Reserve	32,900.00
<b>Total Revenue General Fund:</b>	<b>61,795,078.00</b>

Section 3. The following amounts are appropriated in the Debt Service Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Courtroom Addition	509,237.00
Jail/Courthouse Addition/Renovation	212,210.00
EMS Bases	607,660.00
Future Debt	392,372.00
<b>Total:</b>	<b>1,721,479.00</b>

Section 4. It is estimated that the following revenues will be available for the Debt Service Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Transfer from General Fund: 1,721,479.00

Section 5. The following amounts are appropriated in the Debt Service Other Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

School Debt	1,100,010.00
<b>Total:</b>	<b>1,100,010.00</b>

Section 6. It is estimated that the following revenues will be available for the Debt Service Other Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Transfer from School Reserve Fund 1,100,010.00  
**Total:** 1,100,010.00

Section 7. The following amounts are appropriated in the County Projects Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Champion Rent	21,000.00
July 4th	1,000.00
Health Coalition	<u>10,000.00</u>
Total:	<u><u>32,000.00</u></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, 2023 and ending June 30, 2024:

Trsf from General Fund	<u><u>32,000.00</u></u>
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Section 9. The following amounts are appropriated in the Revaluation Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Revaluation Expense	<u><u>125,000.00</u></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, 2023 and ending June 30, 2024:

Transfer from General Fund	<u><u>125,000.00</u></u>
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Section 11. The following amounts are appropriated in the Enterprise Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Operations	<u><u>3,531,520.00</u></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, 2023 and ending June 30, 2024:

Transfer from the General Fund	1,603,520.00
Tipping Fee Collections	1,800,000.00
Recycling Revenue	75,000.00
Interest Income	1,000.00
SW Disposal Tax	25,000.00
Recycling Grant	15,000.00
Sale of White Goods	<u>12,000.00</u>
	<u><u>3,531,520.00</u></u>

Section 13. The following amounts are appropriated in the Solid Waste Reserve Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Future Closing Cost	<u><u>63,823.00</u></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, 2023 and ending June 30, 2024:

Transfer from the General Fund	<u>63,823.00</u>
	<u><u>63,823.00</u></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, 2023 and ending June 30, 2024:

Fees	<u>221,399.00</u>
	<u><u>221,399.00</u></u>

Section 16. The following amounts are appropriated in the Special Revenue Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Operations	<u><u>221,399.00</u></u>
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Section 17. The following amounts are appropriated in the Self Insurance Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:



Claims	3,579,612.00
Life Insurance	21,500.00
Fees	<u>876,000.00</u>
Total:	<u><u>4,477,112.00</u></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, 2023 and ending June 30, 2024:

Employee Contributions	575,000.00
Employer Contributions	3,689,112.00
Precription Refunds	200,000.00
Cobra Payments	<u>13,000.00</u>
Total:	<u><u>4,477,112.00</u></u>

Section 19. The following amounts are appropriated in the School Project Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Trsf to Debt Service Other	1,100,010.00
Improvements	<u>999,990.00</u>
Total:	<u><u>2,100,000.00</u></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, 2023 and ending June 30, 2024:

Restricted Sales Tax Art. 40 and 42	<u><u>2,100,000.00</u></u>
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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, 2023, 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 \$ 5,590,798,100 and an estimated rate of collection 99.50%. The estimated rate of collection is based on the fiscal 2021-2022 collection rate of 99.52%. The motor vehicles estimated total valuation of property for the purposes of taxation of \$480,000,000. The State of North Carolina DMV has assumed the collection of Motor Vehicle Tax and the County has included the amount of \$2,581,121 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, 2023 and ending June 30, 2024:

Marion Area Fire District	<u><u>563,893.00</u></u>
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Section 24. It is estimated that the following revenues will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Marion Area Fire District Tax	<u><u>563,893.00</u></u>
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Section 25. There is hereby levied a tax at the rate of nine cents and 33/100ths (.0933) per one hundred dollars (\$100) valuation of property listed for taxes as of

January 1, 2023, 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 \$510,888,424. (excluding motor vehicles) and an estimated rate of collection of 99.41% . The estimated rate of collection is based on the fiscal year 2021-2022 collection rate of 99.41%. 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, 2023, and ending June 30, 2024:

McDowell County Rescue Tax	<u>615,681.00</u>
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Section 27. It is estimated that the following revenues will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

McDowell County Rescue Tax	<u>615,681.00</u>
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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, 2023, 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 5,392,013,622., and an estimated rate of collection of 99.52%. The estimated rate of collection is based on the fiscal year 2021-2022 collection rate of 99.52%. 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, 2023, and ending June 30, 2024:

Dysartsville Fire District	<u>313,703.00</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, 2023, and ending June 30, 2024:

Dysartsville Fire District	<u>313,703.00</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, 2023, 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 \$484,612,272. And an estimated rate of collection of 99.55%. The estimated rate of collection is based on the fiscal year 2021-2022 collection rate of 99.55%. 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, 2023 and ending June 30, 2024:

Glenwood Fire District	<u>306,203.00</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, 2023 and ending June 30, 2024:

Glenwood Fire District	<u>306,203.00</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, 2023, 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 \$305,149,621 and an estimated rate of collection of 99.59%. The estimated rate of collection is based on the fiscal year 2021-2022 collection rate of 99.59%. 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, 2023 and ending June 30, 2024:

Nebo Fire District	<u><u>494,032.00</u></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, 2023 and ending June 30, 2024:

Nebo Fire District	<u><u>494,032.00</u></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, 2023 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 \$663,245,853. and an estimated rate of collection of 99.76%. The estimated rate of collection is based on the fiscal year 2021-2022 collection rate of 99.76%. 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, 2023 and ending June 30, 2024:

Pleasant Gardens Fire District	<u><u>477,024.00</u></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, 2023 and ending June 30, 2024:

Pleasant Gardens Fire District	<u><u>477,024.00</u></u>
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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, 2023 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 \$394,722,026. and an estimated rate of collection of 98.70%. The estimated rate of collection is based on the fiscal year 2021-2022 collection rate of 98.70%. 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, 2023 and ending June 30, 2024:

Sugar Hill Fire District	<u><u>327,826.00</u></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, 2023 and ending June 30, 2024:

Sugar Hill Fire District	<u><u>327,826.00</u></u>
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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, 2023, 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 \$283,227,104. and an estimated rate of collection of 99.17%. The estimated rate of collection is based on the fiscal year 2021-2022 collection rate of 99.17%. 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, 2023 and ending June 30, 2024:

Ashford/North Cove Fire District	<u>721,082.00</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, 2023 and ending June 30, 2024:

Ashford/North Cove Fire District	<u>721,082.00</u>
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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, 2023, 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 \$785,963,755. and an estimated rate of collection of 99.77%. The estimated rate of collection is based on the fiscal year 2021-2022 collection rate of 99.77%. 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, 2023 and ending June 30, 2024:

Woodlawn Fire District	<u>205,163.00</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, 2023 and ending June 30, 2024:

Woodlawn Fire District	<u>205,163.00</u>
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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, 2023, 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 \$167,720,195. and an estimated rate of collection of 99.41%. The estimated rate of collection is based on the fiscal year 2021-2022 collection rate of 99.41%. 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, 2023 and ending June 30, 2024:

Crooked Creek Fire District	<u>336,005.00</u>
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Section 51. It is estimated that the following revenue will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Crooked Creek Fire District	<u>336,005.00</u>
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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, 2023, 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 \$400,396,090. and an estimated rate of collection of 99.50%. The estimated rate of collection

is based on the fiscal year 2022-2022 collection rate of 99.50%. 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, 2023 and ending June 30, 2024:

Hankins/North Fork Fire District	<u><u>251,751.00</u></u>
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Section 54. It is estimated that the following revenue will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Hankins/North Fork Fire District	<u><u>251,751.00</u></u>
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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, 2023, 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 \$244,044,940. and an estimated rate of collection of 99.81%. The estimated rate of collection is based on the fiscal year 2021-2022 collection rate of 99.81%. 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, 2023 and ending June 30, 2024:

Old Fort Fire District	<u><u>253,958.00</u></u>
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Section 57. It is estimated that the following revenue will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Old Fort Fire District	<u><u>253,958.00</u></u>
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Section 58. 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, 2023, 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 \$261,547,080. and an estimated rate of collection of 99.14%. The estimated rate of collection is based on the fiscal year 2021-2022 collection rate of 99.14%. 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, 2023 and ending June 30, 2024:

Long Town Fire District	<u><u>97,038.00</u></u>
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Section 60. It is estimated that the following revenue will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Long Town Fire District	<u><u>97,038.00</u></u>
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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, 2023, 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 \$80,934,537 (excluding Motor Vehicles) and an estimated collection rate of 99.88%. The estimated rate of collection is based on fiscal year 2021-2022 collection rate of 99.88%. 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, 2023, and ending June 30, 2024:

McDowell County Fire Tax	<u><u>1,172,815.00</u></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, 2023, and ending June 30, 2024:

McDowell County Fire Tax	<u><u>1,172,815.00</u></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, 2023, 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 \$5,397,102,324., and an estimated rate of collection of 99.52%. The estimated rate of collection is based on the fiscal year 2021-2022 collection rate of 99.52%. 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, 2023, and ending June 30, 2024:

Little Switzerland	<u><u>46,445.00</u></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, 2023, and ending June 30, 2024:

Little Switzerland	<u><u>46,445.00</u></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, 2023, 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 \$57,329,228., and an estimated rate of collection of 99.93%. The estimated rate of collection is based on the fiscal year 2021-2022 collection rate of 99.93%. 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, 2023, and ending June 30, 2024:

Old Fort Town Fire-Inside	<u><u>99,885.00</u></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, 2023, and ending June 30, 2024:

Old Fort Town Fire-Inside	<u><u>99,885.00</u></u>
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Section 70. 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, 2023, 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 \$159,907,441., and an estimated rate of collection of 99.70%. The estimated rate of collection is based on the fiscal year 2022-2022 collection rate of 99.70%. 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, 2023, and ending June 30, 2024:

Apple Mountain	<u>3,287.00</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, 2023, and ending June 30, 2024:

Apple Mountain	<u>3,287.00</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, 2023, 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 \$4,696,400., and an estimated rate of collection of 100%. The estimated rate of collection is based on the fiscal year 2021-2022 collection rate of 100%.

Section 74. The following amounts are appropriated in the Enterprise Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Operations	<u>178,050.00</u>
	<u>178,050.00</u>

Section 75. It is estimated that the following revenues will be available for the Enterprise Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Water Sales	173,000.00
Tap Fees	3,550.00
Penalties	<u>1,500.00</u>
	<u>178,050.00</u>

Section 76. The following amounts are appropriated in the Enterprise Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Debt Service	228,453.00
Utilities	40,000.00
Contract Services	57,000.00
Building Improvements/Supplies	<u>231,990.00</u>
	<u>557,443.00</u>

Section 77. It is estimated that the following revenues will be available for the Enterprise Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Tilson Machine Lease	230,899.00
Total Quality Lease	220,008.00
Auria Lease	69,336.00
Forever Outdoors	32,000.00
Sign Revenue	1,000.00
Utility Reimbursement	4,000.00
Interest Income	<u>200.00</u>
	<u>557,443.00</u>

Section 78. The following amounts are appropriated in the District Sales Tax Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Ashford/North Cove	93,500.00
Crooked Creek	79,500.00
Dysartsville	80,000.00
Glenwood	82,409.00
Nebo	128,000.00
Old Fort	70,000.00
PG	95,500.00

Sugar Hill	74,000.00
Woodlawn	60,000.00
Hankins	49,000.00
Long Town	20,000.00
Little Switzerland	15,000.00
Black Mountain	5,000.00
Apple Mountain	2,300.00
Old Fort Inside	32,000.00
Marion Area	155,500.00
Fire Commission	310,000.00
Rescue	170,000.00
	<u>1,521,709.00</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, 2023 and ending June 30, 2024:

Ashford/North Cove	93,500.00
Crooked Creek	79,500.00
Dysartsville	80,000.00
Glenwood	82,409.00
Nebo	128,000.00
Old Fort	70,000.00
PG	95,500.00
Sugar Hill	74,000.00
Woodlawn	60,000.00
Hankins	49,000.00
Long Town	20,000.00
Little Switzerland	15,000.00
Black Mountain	5,000.00
Apple Mountain	2,300.00
Old Fort Inside	32,000.00
Marion Area	155,500.00
Fire Commission	310,000.00
Rescue	170,000.00
	<u>1,521,709.00</u>

Section 80. The following amounts are appropriated in the Trust and Agency Funds for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

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, 2023 and ending June 30, 2024:

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. 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, 2023.

Tony Brown  
Chairman, McDowell County Board of Commissioners

Attest:

Ashley Wooten  
Deputy Clerk to the McDowell County Board of Commissioners