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, 2026 and ending June 30, 2027, 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	215,401.00
Operating expenditures	46,450.00
Total	261,851.00
Human Resources:	
Salary and employee benefits	286,196.00
Operating expenditures	140,950.00
Total	427,146.00
Human Resources Activity:	
Operating expenditures	695,500.00
Total	695,500.00
County Administration:	
Salary and employee benefits	389,208.00
Operating expenditures	19,700.00
Total	408,908.00
Finance:	
Salary and employee benefits	885,478.00
Operating expenditures	241,050.00
Total	1,126,528.00
Tax - assessment:	
Salary and employee benefits	749,341.00
Operating expenditures	157,500.00
Total	906,841.00
Tax - collections:	
Salary and employee benefits	415,980.00
Operating expenditures	62,650.00
Total	478,630.00
Legal	59,795.00
Board of elections:	
Salary and employee benefits	328,837.00
Operating expenditures	308,100.00
Total	636,937.00
Register of Deeds:	
Salary and employee benefits	375,750.00
Operating expenditures	349,262.00
Total	725,012.00
Clerk of Court:	
Operating expenditures	22,500.00
	22,500.00
Garage:	
Salary and employee benefits	83,511.00

Operating expenditures	42,914.00
Total	126,425.00
Facility maintenance:	
Salary and employee benefits	1,033,225.00
Operating expenditures	1,523,200.00
Capital expenditures	130,000.00
Total	2,686,425.00
Information Technology	
Salary and employee benefits	175,017.00
Operating expenditures	73,700.00
Capital expenditures	6,000.00
Total	254,717.00
Planning	
Salary and employee benefits	260,643.00
Operating expenditures	15,000.00
Total	275,643.00
DMV operations:	
Salary and employee benefits	214,626.00
Operating expenditures	166,700.00
Total	381,326.00
Total general government	**9,474,184.00**
Public safety:	
Sheriff:	
Salary and employee benefits	6,688,805.00
Operating expenditures	1,057,300.00
Capital expenditures	87,000.00
Total	7,833,105.00
Jail:	
Salary and employee benefits	2,283,320.00
Operating expenditures	1,556,200.00
Capital expenditures	214,050.00
Total	4,053,570.00
EMS:	
Salary and employee benefits	4,346,501.00
Operating expenditures	1,211,970.00
Capital expenditures	5,000.00
Total	5,563,471.00
Emergency management:	
Salary and employee benefits	609,127.00
Operating expenditures	107,600.00
Total	716,727.00
Emergency communications:	
Salary and employee benefits	1,588,445.00
Operating expenditures	57,400.00
Total	1,645,845.00
Community Paramedic Program:	
Salary and employee benefits	394,181.00
Operating expenditures	44,350.00
Total	438,531.00
Forest service	99,863.00

Animal services:	
Salary and employee benefits	386,419.00
Operating expenditures	221,500.00
Total	607,919.00
Building inspections:	
Salary and employee benefits	568,699.00
Operating expenditures	110,053.00
Total	678,752.00
Medical examiner	60,000.00
Rescue Squad Billing	25,000.00
Total public safety	**21,722,783.00**
Environmental protection:	
Waste Collections:	
Salary and employee benefits	608,030.00
Operating expenditures	425,857.00
Total	1,033,887.00
Soil and water conservation:	
Salary and employee benefits	160,813.00
Operating expenditures	33,260.00
Total	194,073.00
Sewer Extension	20,000.00
Watershed commission	45,000.00
Total environmental protection	**1,292,960.00**
Economic and physical development:	
Chamber of Commerce:	
McDowell	12,600.00
Total	12,600.00
Cooperative Extension:	
Salary and employee benefits	296,247.00
Operating expenditures	50,700.00
Total	346,947.00
Foothills regional commission:	
Foothills operating expenditures	36,102.00
Total	36,102.00
McDowell Economic Development Association	
Operating expenditures	173,889.00
Total	173,889.00
Economic and Industrial Development	257,795.00
WNC Communities	2,500.00
Tourism Development Authority	1,128,500.00
Total economic and physical Development	**1,958,333.00**
Human Services:	
Health department	678,800.00

Mental Health	67,856.00
Alcohol and substance abuse	4,000.00
Juvenile Crime Prevention Council	175,909.00
Social Services:	
Administration:	
Salary and employee benefits	8,482,204.00
Operating expenditures	1,526,566.00
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	406,101.00
Aid to blind	2,000.00
Total Social Services	12,707,815.00
Senior Center:	
Salary and employee benefits	854,133.00
Operating expenditures	588,050.00
Total	1,442,183.00
Juvenile Placement:	
Operating expenditures	36,500.00
Transportation:	
Salary and employee benefits	790,682.00
Operating expenditures	174,225.00
Capital	330,000.00
	1,294,907.00
Total human services	**16,407,970.00**
Cultural and recreational:	
Library:	
Salary and employee benefits	921,774.00
Operating expenditures	238,600.00
Total	1,160,374.00
Recreation Operations	
Salary and employee benefits	934,431.00
Operating expenditures	482,500.00
Capital expenditures	178,000.00
Total	1,594,931.00
Recreation Programs	117,000.00
Friends of Fonta Flora	5,000.00
Interbasin Transfer	31,790.00
Trail Initiatives	17,000.00
Total Cultural and recreational	**2,926,095.00**

Miscellaneous:	
Carson House	30,000.00
New Hope	26,000.00
MACA	18,500.00
Freedom Life Ministry	14,500.00
Probation Rent	11,639.00
McDowell Pregnancy Care Center	9,000.00
Total Miscellaneous	**109,639.00**
Education:	
Public Schools:	
Current Expense	10,836,000.00
Capital Outlay	54,800.00
McDowell Technical College:	
Current Expense	1,284,950.00
Capital Outlay	163,950.00
Special Project	25,000.00
Total education	**12,364,700.00**
Debt Service:	
Building inspections	34,739.00
Public Services	10,891.00
Animal Shelter	12,293.00
EMS	634,510.00
EMA	45,000.00
Communications	5,000.00
Assessing	7,000.00
Waste Collections	147,420.00
Soil and Water	10,000.00
Sheriff	584,680.00
Recreation	34,928.00
DSS	59,302.00
Total debt service-principal and interest	**1,585,763.00**
Sub-Total General Fund:	**67,842,427.00**
Other Funds and Appropriations	
Debt Service Fund (Article 39 Sales Tax)	1,241,244.00
Solid Waste Reserve Fund	4,404.00
County Projects Fund (Article 39 Sales Tax)	26,000.00
Revaluation Fund (Article 39 Sales Tax)	325,000.00
Enterprise Fund (Article 39 Sales Tax)	1,524,700.00
Total General Fund:	**70,963,775.00**

Section 2. It is estimated that the following revenues will be available in the General Fund for the Fiscal Year Beginning July 1, 2026, and ending June 30, 2027.

Revenue:

Ad valorem taxes:	
Current Year Property Taxes	34,856,791.00
Motor Vehicle Tax	3,537,224.00
Delinquent Tax	100,000.00
Tax Interest	115,000.00
Tax Penalties	40,000.00
Total	**38,649,015.00**
Local option sales taxes:	
Local Option One Percent	5,827,000.00
Article 40 Half Percent	3,050,000.00

Article 42 Half Percent	913,000.00
Article 44	978,000.00
Total	**10,768,000.00**
Other taxes and licenses:	
Deeds	140,000.00
Real Estate Tax	542,000.00
Cultural Resources	8,012.00
Occupancy Tax	1,150,000.00
Schedule B	500.00
Franchise Cable	100,000.00
Total	**1,940,512.00**
Unrestricted intergovernmental:	
In Lieu of Taxes	280,000.00
Restricted intergovernmental:	
State and federal grants:	
DSS Revenues	7,053,991.00
Senior Center	518,968.00
Transportation	961,221.00
State Aid Library	120,005.00
Soil and Water Reimbursement	27,000.00
Opioid Grant	94,198.00
Veterans Service	2,000.00
Juvenile Crime Prevention	160,217.00
EMA Reimbursement	38,000.00
Facility Fees	58,000.00
Officer Fees	14,000.00
ABC Tax	10,000.00
Total	**9,057,600.00**
Permits and fees:	
Building Inspections	583,000.00
Planning Fees	17,000.00
Homeowners Recovery	1,300.00
Register of deeds:	
Acknowledgement and Oath	15,000.00
Copies	50,000.00
Flood Plain Fees	16,500.00
Total	**682,800.00**
Sales and services:	
Assessing DMV Notary	56,000.00
Assessing DMV Reimbursement	118,000.00
Assessing DMV Tax Collection fee	50,000.00
Assessing DMV Fee Reimbursement City and Town	33,000.00
Wildlife Fees	15,250.00
Tax Mapping	100.00
Library:	
Fines	1,500.00
Copies	1,000.00
Fax Fees	1,000.00
Donations	500.00
Sheriff-Jail Fees	40,000.00
Sheriff-Confinement	46,000.00
Process Fees	40,000.00
Jail Phone Reimbursement	112,000.00
Concealed Weapons Permit	40,000.00
Jail Lease revenue	817,489.00
School Resource Officer Reimbursement	487,000.00
Canteen Fees	126,133.00
Employee Fund	5,500.00
EMS Collections	3,600,000.00
EMS Medicaid	325,000.00

FEMA	160,000.00
Rescue Squad Billing	35,000.00
School Projects-Admin Billing	23,000.00
Scrap Tire	90,000.00
Adoption Fees	22,000.00
Shooting Range	45,000.00
Camp Ground Fees	40,000.00
Recreation Program Fees	119,000.00
Spaulding Road Rental	136,000.00
Mental Heath Building	33,500.00
Tower Rental	10,000.00
Transit Fees	15,000.00
Solar Lease	3,000.00
Total	**6,646,972.00**
Investment earnings	1,109,589.00
Miscellaneous:	
Proceeds from Auction	7,000.00
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	8,000.00
Animal Control Other	36,500.00
Total	**96,800.00**
Total revenue	**69,231,288.00**
Appropriated Fund Balance	
Fund Balance Appropriated Inmate Housing Reserve	175,000.00
Fund Balance Appropriated Inmate Housing Reserve	74,103.00
Fund Balance Appropriated Inmate Housing Reserve	109,050.00
Fund Balance Appropriated Inmate Housing Reserve	750,000.00
Fund Balance Appropriated Transit	60,000.00
Fund Balance Appropriated PEG Channel Reserve	32,000.00
Fund Balance Appropriated Revaluation-Reserve	325,000.00
Fund Balance Economic Incentive-Reserve	167,334.00
Fund Balance Appropriated Library Reserve	40,000.00
Total Revenue General Fund:	**70,963,775.00**

Section 3. The following amounts are appropriated in the Debt Service Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Courtroom Addition	468,528.00
Jail/Courthouse Addition/Renovation	198,037.00
EMS Bases	574,679.00
Total:	1,241,244.00

Section 4. It is estimated that the following revenues will be available for the Debt Service Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Transfer from General Fund:	1,241,244.00

Section 5. The following amounts are appropriated in the Debt Service Other Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

School Debt	1,020,419.00
Total:	1,020,419.00

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, 2026, and ending June 30, 2027:

Transfer from School Reserve Fund	1,020,419.00
Total:	1,020,419.00

Section 7. The following amounts are appropriated in the County Projects Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Champion Rent	25,000.00
July 4th	1,000.00
Total:	26,000.00

Section 8. It is estimated that the following revenues will be available for the County Projects Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Trsf from General Fund	26,000.00

Section 9. The following amounts are appropriated in the Revaluation Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Revaluation Expense	325,000.00

Section 10. It is estimated that the following revenues will be available for the Revaluation Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Transfer from General Fund	325,000.00

Section 11. The following amounts are appropriated in the Enterprise Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Operations	4,709,535.00

Section 12. It is estimated that the following revenues will be available for the Enterprise Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Transfer from the General Fund	1,524,700.00
Tipping Fee Collections	2,997,335.00
Recycling Revenue	118,000.00
Interest Income	18,500.00
SW Disposal Tax	35,000.00
Electronic Management	4,000.00
Sale of White Goods	12,000.00
	4,709,535.00

Section 13. The following amounts are appropriated in the Solid Waste Reserve Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Future Closing Cost	4,404.00

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, 2026 and ending June 30, 2027:

Transfer from the General Fund	4,404.00
	4,404.00

Section 15. It is estimated that the following revenues will be available for the Special Revenue Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Fund Balance Appropriated	17,848.00
Fees	159,152.00
	177,000.00

Section 16. The following amounts are appropriated in the Special Revenue Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Operations	177,000.00

Section 17. The following amounts are appropriated in the Self Insurance Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Claims	4,194,092.00
Life Insurance	23,500.00
Fees	1,176,000.00
Total:	5,393,592.00

Section 18. It is estimated that the following revenues will be available for the Self Insurance Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Employee Contributions	575,000.00
Employer Contributions	4,605,592.00
Prescription Refunds	200,000.00
Cobra Payments	13,000.00
Total:	5,393,592.00

Section 19. The following amounts are appropriated in the School Project Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Trsf to Debt Service Other	1,020,419.00
Improvements	2,179,581.00
Total:	3,200,000.00

Section 20. It is estimated that the following revenues will be available for the School Project Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Restricted Sales Tax Art. 40 and 42	3,200,000.00

Section 21. There is hereby levied a tax at the rate of fifty-six and three/fourth cents (.5675) per one hundred dollars ($100) valuation of property listed for taxes as of January 1, 2026, 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 $6,179,241,251 and an estimated rate of collection 99.40%. The estimated rate of collection is based on the fiscal 2025-2026 collection rate of 99.40%. The motor vehicles estimated total valuation of property for the purposes of taxation of $3,558,575. The State of North Carolina DMV has assumed the collection of Motor Vehicle Tax and the County has included the amount of $3,,046,627 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, 2026 and ending June 30, 2027:

Marion Area Fire District	832,144.00

Section 24. It is estimated that the following revenues will be available in the

Special Assessment Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Marion Area Fire District Tax	832,144.00

Section 25. There is hereby levied a tax at the rate of thirteen cents and 64/tenths (.1164) per one hundred dollars ($100) valuation of property listed for taxes as of January 1, 2026, 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 $547,344,767. (excluding motor vehicles) and an estimated rate of collection of 99.40% . The estimated rate of collection is based on the fiscal year 2025-2026 collection rate of 99.40%. 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 of $90,045 .

Section 26. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

McDowell County Rescue Tax	642,703.00

Section 27. It is estimated that the following revenues will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

McDowell County Rescue Tax	642,703.00

Section 28. There is hereby levied a tax at the rate of one cent and five/tenths of a cent (.0105) per one hundred dollars ($100) valuation of property listed for taxes as of January 1, 2026, 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 $5,655,402,029., and an estimated rate of collection of 99.40%. The estimated rate of collection is based on the fiscal year 2025-2026 collection rate of 99.40% 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 $52,431. for estimated collections.

Section 29. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Dysartsville Fire District	454,010.00

Section 30. It is estimated that the following revenues will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Dysartsville Fire District	454,010.00

Section 31. 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, 2026, 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 $534,039,991. And an estimated rate of collection of 99.40%. The estimated rate of collection is based on the fiscal year 2025-2026 collection rate of 99.40%. 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 $29,778. for estimated collections.

Section 32. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Glenwood Fire District	321,617.00

Section 33. It is estimated that the following revenues will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Glenwood Fire District	321,617.00

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, 2026, 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 $321,368,104 and an estimated rate of collection of 99.40%. The estimated rate of collection is based on the fiscal year 2025-2026 collection rate of 99.40%. 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 $50,091. for estimated collections.

Section 35. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Nebo Fire District	609,753.00

Section 36. It is estimated that the following revenues will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Nebo Fire District	609,753.00

Section 37. 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, 2026 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 $722,239,915. and an estimated rate of collection of 99.40%. The estimated rate of collection is based on the fiscal year 2025-2026 collection rate of 99.40%. 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 $35,428. for estimated collections.

Section 38. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Pleasant Gardens Fire District	498,538.00

Section 39. It is estimated that the following revenues will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Pleasant Gardens Fire District	498,538.00

Section 40. There is hereby levied a tax at the rate of thirteen cents (.13) per one hundred dollars ($100) valuation of property listed for taxes as of January 1, 2026 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 $403,403,906. and an estimated rate of collection of 99.40%. The estimated rate of collection is based on the fiscal year 2025-2026 collection rate of 99.40%. 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, 2026 and ending June 30, 2027:

Sugar Hill Fire District	346,120.00

Section 42. It is estimated that the following revenue will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Sugar Hill Fire District	346,120.00

Section 43. There is hereby levied a tax at the rate of eleven cents (.11) per one hundred dollars ($100) valuation of property listed for taxes as of January 1, 2026, 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 $299,252,476. and an estimated rate of collection of 99.40%. The estimated rate of collection is based on the fiscal year 2025-2026 collection rate of 99.40%. 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 $18,916. for estimated collections.

Section 44. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Ashford/North Cove Fire District	639,718.00

Section 45. It is estimated that the following revenue will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Ashford/North Cove Fire District	639,718.00

Section 46. There is hereby levied a tax at the rate of nine cents (.09) per one hundred dollars ($100) valuation of property listed for taxes as of January 1, 2026, 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 $697,886,630. and an estimated rate of collection of 99.40%. The estimated rate of collection is based on the fiscal year 2025-2026 collection rate of 99.40%. 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 $15,480. for estimated collections.

Section 47. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Woodlawn Fire District	209,543.00

Section 48. It is estimated that the following revenue will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Woodlawn Fire District	209,543.00

Section 49. There is hereby levied a tax at the rate of eleven cents (.11) per one hundred dollars ($100) valuation of property listed for taxes as of January 1, 2026, 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 $171,862,310. and an estimated rate of collection of 99.40%. The estimated rate of collection is based on the fiscal year 2025-2026 collection rate of 99.40%. 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 $21,628. for estimated collections.

Section 50. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Crooked Creek Fire District	365,738.00

Section 51. It is estimated that the following revenue will be available in the Special Assessment

Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Crooked Creek Fire District	365,738.00

Section 52. There is hereby levied a tax at the rate of eight cents (.08) per one hundred dollars ($100) valuation of property listed for taxes as of January 1, 2026, 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 $438,101,841. and an estimated rate of collection of 99.40%. The estimated rate of collection is based on the fiscal year 2025-2026 collection rate of 99.40%. 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 $17,360. for estimated collections.

Section 53. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Hankins/North Fork Fire District	282,624.00

Section 54. It is estimated that the following revenue will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Hankins/North Fork Fire District	282,624.00

Section 55. There is hereby levied a tax at the rate of ten cents (.10) per one hundred dollars ($100) valuation of property listed for taxes as of January 1, 2026, 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 $276,087,810. and an estimated rate of collection of 99.40%. The estimated rate of collection is based on the fiscal year 2025-2026 collection rate of 99.40%. 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 $8,193. for estimated collections.

Section 56. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Old Fort Fire District	355,241.00

Section 57. It is estimated that the following revenue will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Old Fort Fire District	355,241.00

Section 58. There is hereby levied a tax at the rate of eleven cents (.11) per one hundred dollars ($100) valuation of property listed for taxes as of January 1, 2026, 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 $290,231,048. and an estimated rate of collection of 99.40%. The estimated rate of collection is based on the fiscal year 2025-2026 collection rate of 99.40%. 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 $37,901. for estimated collections.

Section 59. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Long Town Fire District	99,519.00

Section 60. It is estimated that the following revenue will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Long Town Fire District	99,519.00

Section 61. There is hereby levied a tax at the rate of twelve cents (.12) per one hundred dollars ($100) valuation of property listed for taxes as of January 1, 2026, 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 $83,405,644 (excluding Motor Vehicles) and an estimated collection rate of 99.40%. The estimated rate of collection is based on fiscal year 2025-2026 collection rate of 99.40%. 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, 2026, and ending June 30, 2027:

McDowell County Fire Tax	1,224,010.00

Section 63. It is estimated that the following revenues will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

McDowell County Fire Tax	1,224,010.00

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, 2026, 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 $5,659,125,317., and an estimated rate of collection of 99.40%. The estimated rate of collection is based on the fiscal year 2025-2026 collection rate of 99.40%. The motor vehicles estimated total valuation of property for the purposes of taxation of $590,272. The State of North Carolina DMV has assumed the collection of Motor Vehicle Tax and the County has included the amount of $98,975. for estimated collections.

Section 65. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Little Switzerland	65,776.00

Section 66. It is estimated that the following revenues will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Little Switzerland	65,776.00

Section 67. There is hereby levied a tax at the rate of elevencents (.11) per one hundred dollars ($100) valuation of property listed for taxes as of January 1, 2026, 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 $59,401,312., and an estimated rate of collection of 99.40%. The estimated rate of collection is based on the fiscal year 2025-2026 collection rate of 99.40%. 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, 2026, and ending June 30, 2027:

Old Fort Town Fire-Inside	139,260.00

Section 69. It is estimated that the following revenues will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Old Fort Town Fire-Inside	139,260.00

Section 70. There is hereby levied a tax at the rate of eight cents (.08) per one hundred dollars ($100) valuation of property listed for taxes as of January 1, 2026, 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 $164,383,402., and an estimated rate of collection of 99.40%. The estimated rate of collection is based on the fiscal year 2025-2026 collection rate of 99.40%. 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 $8,491. for estimated collections.

Section 71. The following amounts are appropriated in the Special Assessment Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Apple Mountain	3,471.00

Section 72. It is estimated that the following revenues will be available in the Special Assessment Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Apple Mountain	3,471.00

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, 2026, 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 $4,564,454., and an estimated rate of collection of 99.40%. The estimated rate of collection is based on the fiscal year 2025-2026 collection rate of 99.40%. The motor vehicles estimated total valuation of property for the purposes of taxation of $424,331. The State of North Carolina DMV has assumed the collection of Motor Vehicle Tax and the County has included the amount of $295. for estimated collections.

Section 74. The following amounts are appropriated in the Enterprise Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Operations	278,500.00
	278,500.00

Section 75. It is estimated that the following revenues will be available for the Enterprise Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Water Sales	260,000.00
Tap Fees	12,000.00
Interest Income	5,000.00
Penalties	1,500.00
	278,500.00

Section 76. The following amounts are appropriated in the Enterprise Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Debt Service	203,025.00
Utilities	40,000.00
Contract Services	57,000.00
Building Improvements/Supplies	286,259.00
	586,284.00

Section 77. It is estimated that the following revenues will be available for the Enterprise Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Tilson Machine Lease	247,324.00
Total Quality Lease	260,891.00
Auria Lease	71,069.00
Sign Revenue	1,000.00
Utility Reimbursement	4,000.00
Interest Income	2,000.00
	586,284.00

Section 78. The following amounts are appropriated in the District Sales Tax Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Ashford/North Cove	232,000.00
Crooked Creek	123,000.00
Dysartsville	113,000.00
Glenwood	118,000.00
Nebo	165,000.00
Old Fort	110,000.00
PG	158,000.00
Sugar Hill	120,000.00
Woodlawn	72,000.00
Hankins	85,000.00
Long Town	39,000.00
Little Switzerland	20,000.00
Black Mountain	11,000.00
Apple Mountain	2,300.00
Old Fort Inside	52,000.00
Marion Area	231,000.00
Fire Commission	372,000.00
Rescue	205,000.00
	2,228,300.00

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, 2026 and ending June 30, 2027:

Ashford/North Cove	232,000.00
Crooked Creek	123,000.00
Dysartsville	113,000.00
Glenwood	118,000.00
Nebo	165,000.00
Old Fort	110,000.00
PG	158,000.00
Sugar Hill	120,000.00
Woodlawn	72,000.00
Hankins	85,000.00
Long Town	39,000.00
Little Switzerland	20,000.00
Black Mountain	11,000.00
Apple Mountain	2,300.00
Old Fort Inside	52,000.00
Marion Area	231,000.00
Fire Commission	372,000.00
Rescue	205,000.00
	2,228,300.00

Section 80. The following amounts are appropriated in the Trust and Agency Funds for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

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
	6,131,505.00

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, 2026 and ending June 30, 2027:

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
	6,131,505.00

Section 82. The following amounts are appropriated in the Opioid Special Revenue Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

SUD Coordinator	133,458.00
Peer Support	103,979.00
Care Navigator	90,810.00
	328,247.00

Section 83. It is estimated that the following revenues will be available for the Opioid Special Revenue Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Opioid Settlement	328,247.00
	328,247.00

Section 84. Copies of this Budget Ordinance shall be furnished to the Clerk to the governing board and kept on file and to the Budget officer and Finance Officer of this County to be kept on file by them for their direction in the disbursement of funds.

Adopted this 30th day of June, 2026.

Tony G. Brown
Chairman, McDowell County Board of Commissioners

Attest:

Madalyn Robinson
Clerk to the McDowell County Board of Commissioners