

State of North Carolina

Minutes

County of Madison

The Madison County Board of Commissioners met in regular session on Tuesday, December 12, 2017 at 7:00 p.m. at A-B Tech, Madison Campus, Marshall, NC.

In attendance were Commissioner Norris Gentry, Commissioner Wayne Brigman, Commissioner Clayton Rice, Commissioner Bill Briggs, Commissioner Matt Wechtel, County Manager Forrest Gilliam, Attorney Donny Laws, Clerk Amanda Cutshaw and Deputy Clerk Brooke Smith.

The meeting was called to order by Chairman Gentry.

Agenda Item 1: Organization of the Board

The meeting was called to order at 7:00 pm by Commissioner Gentry.

a) Election of Chairman

County Attorney, Donny Laws, presided over the election of the Board Chair. Mr. Laws opened the floor for nominations for Board Chair.

Before nominations Commissioner Gentry read a prepared statement.

Commissioner Gentry then nominated Commissioner Brigman for Board Chair.

Commissioner Briggs nominated Commissioner Wechtel for Board Chair.

Upon motion from Commissioner Gentry, seconded by Commissioner Wechtel, nominations were closed.

Mr. Laws called a vote for the nomination of Commissioner Brigman for Board Chair. Commissioner Brigman was elected by a vote of 4-1, with Commissioner Briggs voting in the negative. Due to a majority being reached in the first vote there was no other vote held.

The meeting was turned over to Chairman Brigman.

b) Election of Vice-Chairman

Chairman Brigman opened the floor for nominations for vice-chairman.

Commissioner Briggs nominated Commissioner Wechtel.

Commissioner Rice nominated Commissioner Gentry.

Upon motion from Commissioner Rice, seconded by Commissioner Gentry, nominations were closed.

Chairman Brigman called a vote for the nomination of Commissioner Wechtel for Vice-Chairman. The nomination failed on a vote of 2-3 with Chairman Brigman, Commissioner Rice and Commissioner Gentry voting in the negative.

Chairman Brigman called a vote for the nomination of Commissioner Gentry for Vice-Chairman. Commissioner Gentry was elected on a vote of 3-2 with Commissioner Briggs and Commissioner Wechtel voting in the negative.

c) Appointment of County Attorney

Chairman Brigman opened the floor for nominations for County Attorney.

Vice-Chairman Gentry nominated Donny Laws.

Upon motion from Vice-Chairman Gentry nominations were closed.

Chairman Brigman called for a vote for the nomination of Donny Laws for County Attorney. Mr. Laws was appointed County Attorney with a unanimous vote.

d) Appointment of Clerk to the Board

Chairman Brigman opened the floor for nominations for Clerk to the Board.

Vice-Chairman Gentry nominated Amanda Cutshaw for Clerk and Brooke Smith for Deputy Clerk.

Upon motion from Vice-Chairman Gentry the board voted unanimously to appoint Amanda Cutshaw as Clerk to the Board and Brooke Smith as Deputy Clerk to the Board.

e) Approval of 2018 Board of Commissioners Meeting Schedule

Upon motion from Commissioner Rice, seconded by Vice-Chairman Gentry, the board voted unanimously to approve the attached 2018 Meeting Schedule with the change of the May 8th meeting being moved to May 1st due to the primary election.

Agenda Item 2: Agenda Approval

Upon motion from Vice-Chairman Gentry, seconded by Commissioner Briggs, the board voted unanimously to approve the agenda as presented.

Agenda Item 3: Approval of Minutes

Upon motion from Commissioner Wechtel, seconded by Vice-Chairman Gentry, the board voted unanimously to approve the minutes of November 14 (Special Meeting) and November 14 (Regular Session) 2017 as presented.

Agenda Item 4: Public Comment

No names were present on the sign in sheet for public comment.

**Agenda Item 5: Rhea Hollars, Madison County Finance Officer
Presentation of June 30, 2017 Comprehensive Annual Financial Report (County Audit)**

Rhea Hollars presented to the Board the FY 2017 Audit performed by Gould Killian CPA Group, PA. Mrs. Hollars stated that unassigned Fund Balance was 10.26% up for 7% the prior year, and that available Fund Balance was 21.4% of General Fund expenditures and increase from 17.5% for FY 2016. She also noted that tax collections had increased to 95.88% and this was due to increased collection efforts by the Tax Department and County Attorney. The auditors noted a lack of Internal Controls in the Finance department due to the small amount and staff, and the main remedy would be to increase the current personnel. Mrs. Hollars then introduced Travis Keever from Gould Killian CPA, PA who thanked County staff for their cooperation during the audit and gave a brief overview of the findings detailed in the audit document.

**Agenda Item 6: Melanie Morgan, Madison County Library Director
Resolution - Conveyance of Books**

Melanie Morgan, Library Director, presented the board with a proposed resolution which would allow the Madison County Public Library to convey discarded or community donated books and/or materials on a rolling basis without consideration to the Friends of the Library on the condition that the Friends of the Library shall use the sale proceeds for the public purpose of benefiting the County libraries.

Upon motion from Commissioner Wechtel, seconded by Vice-Chairman Gentry, the board voted unanimously to adopt the attached resolution for the conveyance of books.

Agenda Item 7: Donny Laws, Madison County Attorney - Delinquent Tax Update

Attorney Donny Laws updated the board on the collection of delinquent taxes.

Agenda Item 8: Brooke Smith, Madison County Human Resources Director

Personnel

- I. Mrs. Smith presented the board with the recommendation of Tammy Cody, Deputy Health Director, of the Human Resources Director and of the hiring committee that Luanne Jenkins be hired as a Full-Time Regular Environmental Health Specialist.

Upon motion from Commissioner Rice, seconded by Commissioner Briggs, the board voted unanimously to hire Luanne Jenkins as a Full-Time Regular Environmental Health Specialist.

- II. Mrs. Smith presented the board with the recommendation of Brittany Hamlin, Director of Child Support Enforcement and of the Human Resources Director, that Emily Worley be hired as Part-Time Regular Office Support.

Upon motion from Vice-Chairman Gentry, seconded by Commissioner Briggs, the board voted unanimously to employ Emily Worley as Part-Time Regular Office Support at the Madison County Child Support Office.

Agenda Item 9: Rhea Hollars – Madison County Finance Officer

A. November 2017 Financial Report

Mrs. Hollars presented the board with the attached November 2017 Financial Report.

B. Budget Amendment #6

Upon motion from Vice-Chairman Gentry, seconded by Chairman Brigman, the board voted unanimously to approve attached Budget Amendment #6.

C. November 2017 Tax Releases

Upon motion from Vice-Chairman Gentry, seconded by Commissioner Rice, the board voted unanimously to approve the attached November 2017 Tax Releases.

Agenda Item 10: Forrest Gilliam – Madison County Manager

A. County Manager Update

I. Audit/Budget

Year End Revenues exceeded Expenditures by \$1,536,140 and the Unassigned Fund Balance increased from 7% to 10.26%, which is the highest increase since Year Ended 2014 (12.6%). The Fund Balance Available increased from 17.45% to 21.4% for a total of \$4,983,877.

The property tax collection percentage increased from 95.41% to 95.88% which makes a total increase in the collection rate 5.38% since 2012. This increase in the collection rate brings in an additional \$608,227 in recurring funds to the county.

The County will need to be cautious going forward to ensure that one-time revenues are not used for recurring expenses which has happened in the past.

Now Capital Outlay planning will begin at the next work session and a more in-depth discussion about the Fund Balance.

II. Town of Mars Hill Curbside Recycling

As reported in the Newspaper, the Town of Mars Hill decided to cease curbside recycling pickup in November. When the town notified the Solid Waste Director, he worked to adjust the schedules of our recycle truck drivers in order to pickup cardboard from businesses in Mars Hill that had previously been served by the Town. This change will minimize the reduction on revenues to both the County and the schools Penny-a-Pound program for cardboard recycling. The Town of Mars Hill has since decided to resume curbside pickup and sell the materials directly to a company. This will have a slight impact on the county's revenues. The total benefit of the recycling program including both revenues and cost avoidance is \$152,080.

III. Department of Social Services Legislation

Mr. Gilliam, DSS Director Connie Harris and Social Work Program Manager Elaine Edwards attended a regional convening in Asheville hosted by the North Carolina Association of County Commissioners, the School of Government and

the North Carolina DSS Directors Association. The conference entitled Child Welfare 101 provided an overview of current Child Welfare law and potential changes that are being considered by a Working Group appointed by the General Assembly. Some of the changes discussed included the creation of regional service centers and the potential regionalization of some or all services. The Working Group will continue to work through potential changes through 2020. Some common themes shared at the conference included an overburdened court system, disparities in funding and salaries for DSS employees and turnover rates for social workers.

IV. Madison County Foster Care Fund Raiser

On Wednesday, December 20th, Andy Buckner will hold a concert to raise funds to purchase Christmas gifts for children in the foster system in Madison County. There are currently 86 Madison County children in foster care. The cost of admission is \$10.

V. Live-Streaming of January Meeting

Renovations to AB-Tech will be taking place in the server room in January which will prohibit live streaming of the January meeting. IT will record the meeting from the back row and post the video to the website shortly after the meeting concludes. A notice will be put on the website prior to the meeting.

VI. Building Maintenance

The Maintenance Director and an inmate crew worked through the Thanksgiving holiday on finishing the installation of floor tile in the last remaining hallway at the Department of Social Services. Maintenance will be installing carpet on the County Administration side of the building using weekends and in between routine maintenance work and while still short one position.

Maintenance has removed the old furniture from the cashier's office in the courthouse and will try to spend one day a week for the next month on the demolition of counters and partitions in the office.

There will be a meeting next week with IT staff from the Administrative Office of the Courts to determine the process for moving the server room for the Clerk's office from the old cashier's office to the third floor balcony.

B. One NC Fund Grant

Mr. Gilliam presented to the board that the One NC Fund Grant is part of the previously approved incentive package called Project Super 2. The One NC Fund Grant is a \$100,000 grant for Advance Superabrasives, which is part of a total incentives package from the State. This grant requires a 50% match from the county which will come from our local tax incentive, so no additional funds will be needed.

Upon motion from Commissioner Wechtel, seconded by Vice-Chairman Gentry, the board voted unanimously to approve the One NC Fund Grant and to authorize Mr. Gilliam to sign said grant contract.

C. Surplus Property

- I. At the August 8th Meeting the Commissioners accepted an offer for \$73,550 for the Mars Hill School "Rock Building" property. The property had been advertised and had completed the upset bid process. At the October 24th Special Meeting the Commissioners voted to extend the initial 90 day due diligence period by 45 days while the buyer worked through the zoning process with the Town of Mars Hill. The buyer is continuing a good faith effort to work through the zoning process with the Town, and has requested an additional extension. Mr. Gilliam recommended an extension of 60 days, or within 15 days of zoning approval by the Town of Mars Hill, whichever is sooner.

Upon motion from Vice-Chairman Gentry, seconded by Commissioner Wechtel, the board voted unanimously to grant the recommended due diligence extension.

- II. At the November 14th meeting the Commissioners considered a \$100,000 offer for the property commonly known as the Breakaway development. At that time the commissioners voted to counter the offer at \$320,000. The bidder has submitted an offer for \$205,000 for consideration.

Upon motion from Vice-Chairman Gentry, seconded by Commissioner Briggs, the board voted unanimously to accept the counter offer of \$205,000 for the surplus property known as Breakaway, thus beginning the upset bid process.

- III. Upon motion from Commissioner Briggs, seconded by Commissioner Wechtel, the board voted unanimously to accept the offer of \$3,500 for the surplus property known as Lots 101 and 101B Scenic Wolf, thus beginning the upset bid process.

- IV. Upon motion from Vice-Chairman Gentry, seconded by Commissioner Briggs, the board voted unanimously to accept for final sale the amount of \$5,300 for the surplus property known as Bear River Lot 84. The property had completed the upset bid process and will now move into the due diligence period before closing.

D. Board Appointments

Upon motion from Vice-Chairman Gentry, seconded by Commissioner Rice, the board voted 4-1 to reappoint the following persons to their respective boards for the allotted terms as a slate appointment. Voting in the negative was Commissioner Wechtel.

Madison County Board of Adjustment

1. Larry Burda for a term of 2 years
2. Maurice McAlister for a term of 2 years

3. Karen Kiehna for a term of 2 years
4. Rick Sharpe for a term of 2 years
5. Darlyne Rhinehart for a term of 2 years

Juvenile Crime Prevention

1. Barbara Sims for a term of 2 years
2. Tom Field for a term of 2 years
3. Sherry Holder for a term of 2 years

Madison County Planning Board

1. David Caldwell for a term of 2 years
2. Danna Stansbury for a term of 2 years
3. Jared Silvers for a term of 2 years
4. May Rice for a term of 2 years
5. Alan Wyatt for a term of 2 years

Watershed Review Board

1. Billy Anders for a term of 2 years
2. Clayton Willis for a term of 2 years

Agenda Item 11: Adjournment


Upon motion from Vice-Chairman Gentry, seconded by Commissioner Briggs, the board voted unanimously to adjourn at 8:17 pm.

This the 12th day of December, 2017.

MADISON COUNTY

By: 
Wayne Brigman, Chairman
Board of Commissioners

ATTEST:


Amanda Cutshaw, Clerk

2018 Board of Commissioners Meetings

Month	Date	Day	Time	Location
January	9th	Tuesday	7:00 PM	AB Tech Madison Campus
February	13th	Tuesday	7:00 PM	AB Tech Madison Campus
March	13th	Tuesday	7:00 PM	AB Tech Madison Campus
April	10th	Tuesday	7:00 PM	AB Tech Madison Campus
May	1st*	Tuesday	7:00 PM	AB Tech Madison Campus
June	12th	Tuesday	7:00 PM	AB Tech Madison Campus
July	10th	Tuesday	7:00 PM	AB Tech Madison Campus
August	14th	Tuesday	7:00 PM	AB Tech Madison Campus
September	11th	Tuesday	7:00 PM	AB Tech Madison Campus
October	9th	Tuesday	7:00 PM	AB Tech Madison Campus
November	13th	Tuesday	7:00 PM	AB Tech Madison Campus
December	11th	Tuesday	7:00 PM	AB Tech Madison Campus

* Meeting date moved from second Tuesday due to Primary Election

NORTH CAROLINA
MADISON COUNTY

RESOLUTION AUTHORIZING THE CONVEYANCE OF BOOKS TO THE
FRIENDS OF THE LIBRARY

WHEREAS, a number of library materials belonging to Madison County are no longer suitable for County use since these books are out of date, historically inaccurate, duplicates, or in poor condition;

WHEREAS, in the ordinary course of County business these materials are routinely determined to be surplus property;

WHEREAS, the Friends of the Library support the Madison County libraries and sponsor book sales and use the sale proceeds for the public purpose of benefiting the libraries;

WHEREAS, North Carolina General Statute 160A-279 authorizes the County to convey property by private sale to a public or private entity which carries out a public purpose if the County is authorized by law to appropriate funds to such entity, upon authorization by the Board of Commissioners at a regular meeting and notice to the public, on the condition the property will be put to a public use by the recipient entity;

WHEREAS, North Carolina General Statute 153A-449 permits the County to contract with and appropriate money to any person, association, or corporation, in order to carry out any public purpose that the county is authorized to engage in. Pursuant to North Carolina General Statute 153A-149 (c) (19), the County has statutory authority to establish and maintain libraries. Thus, the County can appropriate money to the Friends of the Library for maintaining libraries, and therefore, under North Carolina General Statute 160A-279, the County may convey surplus personal property to the Friends of the Library by private sale so long as the sale proceeds are used for the public purpose of supporting the County libraries; and


WHEREAS, the Board of Commissioners is convened at a regular meeting.

NOW, THEREFORE, BE IT RESOLVED BY THE MADISON COUNTY BOARD OF COMMISSIONERS

1. That, the Director of the Madison County Public Libraries, or their designee, is hereby authorized to donate the above-described items of surplus personal property on a rolling basis without consideration to the Friends of the Library on the condition that the Friends of the Library shall use the sale proceeds for the public purpose of benefiting the County libraries; and

2. The Clerk to the Board of Commissioners shall publish a notice summarizing this resolution, and no sale may be executed pursuant to this resolution until at least ten days after the day the notice is published pursuant to North Carolina General Statute 160A-267.

This resolution shall become effective upon its adoption this the 12th day of December, 2017.


Wayne Brigman, Chairman
Madison County Board of Commissioners



Amanda Cutshaw
Clerk to the Board

**MADISON COUNTY
FINANCIAL REPORT**

Collections/Revenues for the month of November 30, 2017 were as follows:

GENERAL FUND:

DEPARTMENT	MTD	YTD	% OF BUDGET	YEAR TO DATE 11/16
Vehicle Tax	\$72,181.73	\$316,977.54	37.29	\$291,929.93
Overages/Underages	(\$0.03)	(\$0.88)		(\$1.17)
Ad Valorem Tax Interest	\$11,824.36	\$132,887.65	44.30	\$151,750.96
Late Listing Fee	\$675.25	\$4,015.15	28.68	\$4,186.87
Legal Fees	\$0.00	\$1,490.00	18.63	(\$4,253.71)
2003 Ad Valorem Tax	\$0.00	\$132.75	88.50	\$715.27
2004 Ad Valorem Tax	\$0.00	\$140.33	77.96	\$654.15
2005 Ad Valorem Tax	\$16.52	\$322.98	53.83	\$2,860.89
2006 Ad Valorem Tax	\$0.00	\$99.74	2.85	\$3,384.71
2007 Ad Valorem Tax	\$89.04	\$635.77	18.16	\$2,587.87
2008 Ad Valorem Tax	\$78.80	\$9,054.55	95.31	\$3,471.24
2009 Ad Valorem Tax	\$427.04	\$15,186.12	101.24	\$20,619.38
2010 Ad Valorem Tax	\$2,139.07	\$22,005.25	110.03	\$19,414.64
2011 Ad Valorem Tax	\$1,108.89	\$28,947.72	115.79	\$74,156.82
2012 Ad Valorem Tax	\$1,226.52	\$32,238.78	46.06	\$46,104.02
2013 Ad Valorem Tax	\$2,813.74	\$34,795.52	38.66	\$48,378.46
2014 Ad Valorem Tax	\$6,967.53	\$49,976.50	49.98	\$45,839.63
2015 Ad Valorem Tax	\$8,968.32	\$73,714.06	46.07	\$119,250.42
2016 Ad Valorem Tax	\$15,910.48	\$136,553.28	75.09	\$4,885,340.85
2017 Ad Valorem Tax	\$2,322,216.88	\$5,381,285.46	54.11	\$0.00
Collection Fees: Marshall	\$0.00	\$0.61	61.00	\$0.57
Collection Fees: Mars Hill				\$8.19
Collection Fees: Hot Springs	\$1.57	\$1.60	5,333.33	\$0.78
Sale of Tax Maps	\$0.00	\$80.00	13.33	\$286.50
Returned Check Fees	\$241.79	\$536.29	89.38	\$382.91
Refunds/Overpayment of Taxes	\$14,612.52	\$9,442.19		\$3,515.33
Contra: Returned Check	\$3,123.51	(\$2,639.29)	43.99	(\$834.57)
Sales Tax/Video Programming	\$0.00	\$0.00	0.00	\$0.00
Sales Tax	\$196,654.60	\$495,816.10	14.17	\$666,963.63
Gas Tax Refund/State	\$0.00	\$1,900.91	9.50	\$3,882.46
Payment In Lieu of Taxes	\$0.00	\$4,424.81	100.00	\$0.00
Forest Service Timber Sales	\$0.00	\$0.00	0.00	\$0.00
Clerk of Court	\$8,194.51	\$26,265.43	28.55	\$34,211.42
Board of Elections	\$1.20	\$114.60	0.47	\$137.45
Register of Deeds	\$28,890.75	\$138,585.25	43.84	\$146,751.50

Department	MTD	YTD	% OF BUDGET	YEAR TO DATE
				11/16
Sheriff's Department	\$71,475.14	\$185,757.99	21.28	\$161,803.43
Emergency Management	\$0.00	\$0.00	0.00	\$20,625.00
Inspections	\$27,505.00	\$72,361.00	48.70	\$63,444.74
Animal Control	\$1,716.72	\$8,741.65	43.71	\$11,033.63
Senior Games Donations	\$0.00	\$0.00	0.00	\$200.00
Transportation	\$7,167.00	\$93,789.13	25.45	\$69,138.36
Cooperative Extension Service	\$0.00	\$0.00	0.00	\$1,175.00
Soil & Water Conservation	\$0.00	\$1,776.00	0.00	\$0.00
Grant Revenues/JCPC/DJJDP	\$8,051.55	\$66,168.09	26.09	\$70,908.61
Health Department	\$130,860.78	\$561,852.82	26.58	\$632,212.81
Medicaid Hold Harmless Tax	\$0.00	(\$23,969.57)	99.87	
Social Services	\$64,589.00	\$703,956.44	30.52	\$736,280.21
AFDC	\$0.00	\$0.00	0.00	\$708.00
Foster Care	\$87,527.67	\$423,814.35	40.73	\$350,465.55
Medicaid	\$0.00	\$24.78	100.00	
Adoption	\$0.00	\$28,085.79	43.87	\$3,787.50
Child Support Enforcement	\$1,345.92	\$51,109.41	38.20	\$46,627.01
In Home Aides	\$13,975.55	\$25,371.20	31.61	\$17,367.20
Beech Glen Center	\$1,041.00	\$4,046.00	44.96	\$3,182.00
Nutrition	\$26,524.04	\$55,131.53	39.79	\$41,588.75
Day Care	\$0.00	\$0.00	0.00	\$225,071.40
Library	\$10,171.50	\$85,367.77	52.27	\$64,146.42
Parks & Recreation	\$0.00	\$2,945.00	47.42	\$4,919.00
Interest Earned	\$90.74	\$17,968.64	105.70	\$5,533.08
Rent of County Property	\$5,775.00	\$27,875.00	39.65	\$27,875.00
Finance/Other	\$0.00	\$3,227.53	18.62	\$2,737.16
Miscellaneous Income	\$0.00	\$36,759.02	109.43	\$104,037.39
Fund Transfer In	\$95.41	\$2,820.46		
Transfer In - Fund 23 CDBG				
Totals	\$3,156,276.61	\$9,349,966.80	37.62	\$9,236,564.65

Bank balances at November 30, 2017 are as follows:

	UnRestricted	Restricted
General Fund	\$3,394,394.84	
Debt Service Fund	\$204,020.27	
Capital Outlay Fund	\$325,727.35	(Includes funds for new voting machines)
Capital Management	\$5,849,678.51	
Occupancy Tax Fund		\$67,734.86
Revaluation Fund		\$400,401.07
Tourism Development		\$386,629.70
Automation Fund		\$143,209.80
Drug Seizure Fund		\$22,925.81

Inmate Trust Fund	\$87,004.49
Soil & Water Conservation	\$91,832.08

Total of All Accounts:	\$9,773,820.97	\$1,199,737.81
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New Jail Loan	(\$663,456.00)
Cooperative Extension Loan	(\$56,309.00)
School Debt Service	(\$429,667.00)
40-42 Set Aside for Schools	(\$1,691,805.46)
Unspent Grant/Restricted Proceeds	(\$397,057.00)
Medicaid Cost Settlement	(\$283,635.15)
Encumbered Amounts	(\$180,906.28)

Total Unassigned and Unrestricted Bank Balances	\$6,070,985.08
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GENERAL FUND EXPENDITURES

DEPARTMENT	MTD	YTD	Encumbered	% OF BUDGET	YEAR TO DATE 11/16
Governing Body	\$7,886.69	\$112,902.94	\$2,200.00	62.55	\$85,541.25
Finance Office	\$68,584.67	\$238,062.14	\$1,422.83	44.15	\$220,696.47
Tax Collector	\$14,910.10	\$296,029.00		29.33	\$93,543.16
Tax Supervisor	\$17,737.59	\$85,446.77		35.24	\$99,365.73
Land Records	\$4,775.29	\$22,678.09		29.34	\$25,386.33
Professional Services	\$0.00	\$0.00		0.00	\$0.00
Court Facilities	\$399.78	\$4,908.68		23.60	\$6,478.84
Board of Elections	\$15,405.00	\$62,419.36	\$19,283.91	20.06	\$115,362.80
Register of Deeds	\$23,279.57	\$102,686.38	\$2,836.98	40.81	\$115,643.48
Register of Deeds- Automation	\$0.00	\$11,000.00		100.00	\$11,000.00
Maintenance	\$14,919.68	\$114,516.16		32.31	\$136,920.90
Sheriff's Department	\$207,427.81	\$1,178,114.14	\$32,629.00	38.87	\$1,400,449.09
Emergency Management	\$2,869.76	\$26,917.75		30.47	\$36,907.53
911 Dispatchers	\$30,451.84	\$149,738.76	\$5,850.00	33.74	\$167,180.36
Fire Contract/Forest Service	\$0.00	\$12,459.03		13.87	\$21,959.52
Inspections	\$14,464.67	\$84,469.16		36.19	\$90,554.68
Economic Development	\$4,987.00	\$46,230.98	\$3,300.00	21.36	\$54,266.99
Medical Examiner	\$200.00	\$1,200.00		9.23	\$3,350.00
Ambulance Service Contract	\$91,154.00	\$455,770.00		41.67	\$446,835.00
Animal Control	\$21,206.43	\$106,741.54		37.18	\$119,060.75
Transportation - Admin	\$8,344.23	\$39,088.88		25.48	\$45,747.94
Transportation - Operating	\$26,052.91	\$133,919.82	\$5,000.00	39.41	\$114,797.66
Transportation - Capital Outlay	\$0.00	\$0.00		0.00	\$1,496.94
Transportation - EDTAP	\$526.05	\$6,124.51		11.71	\$4,898.15

DEPARTMENT	MTD	YTD	Encumbered	% OF BUDGET	YEAR TO DATE
					11/16
Planning & Development	\$0.00	\$67,800.63		43.01	\$68,034.66
Information Technology	\$14,148.28	\$67,812.64		50.04	\$70,800.14
Cooperative Extension	\$16,050.35	\$83,061.38		31.14	\$95,637.63
Soil & Water	\$10,671.18	\$48,778.46		39.47	\$50,587.31
Soil & Water - Little Ivy					(\$81.07)
Health Department	\$180,724.12	\$941,763.02	\$8,631.03	31.35	\$993,900.72
Public Health P&R					(\$60.00)
Smart Start	\$4,466.88	\$20,855.18		40.05	\$22,580.83
Management Admin.	\$31,802.20	\$64,854.16		20.21	\$50,760.85
Social Services	\$218,974.33	\$1,072,177.75	\$24,265.60	34.85	\$1,145,890.35
DOT Grant (Work First)					(\$250.00)
AFDC	\$0.00	\$0.00		0.00	\$1,684.00
Special Assistance	\$13,257.50	\$73,660.00		48.19	\$65,737.30
State Foster Care	\$0.00	\$220,847.96		25.77	\$233,793.17
IV-E Foster Care	\$0.00	\$179,927.97		24.38	\$203,686.85
Medical Assistance Program	\$20.00	\$390.00		7.80	\$28.00
Adoption Assistance	\$6,200.92	\$34,763.41		33.36	\$27,479.33
Crisis Intervention	\$19,138.05	\$19,350.69		10.61	\$4,203.96
Child Support	\$6,166.52	\$46,185.84		30.09	\$55,945.38
In Home Aides	\$16,860.12	\$92,293.24		34.12	\$120,039.03
Nutrition	\$22,990.41	\$141,847.06	\$63,950.00	34.79	\$159,971.05
Child Day Care	\$0.00	\$0.00		0.00	\$223,993.40
Education	\$0.00	\$1,406,624.00		39.15	\$1,030,084.00
A-B Technical College	\$9,375.00	\$46,875.00		41.67	\$46,875.00
Bank Charges	\$1,686.20	\$7,709.76		64.25	\$5,542.44
Library	\$37,883.02	\$319,676.75		38.68	\$208,561.68
Parks & Recreation	\$6,296.83	\$37,529.43		33.65	\$45,093.82
Debt Services	\$0.00	\$0.00		0.00	\$0.00
Debt Services Interest	\$0.00	\$0.00		0.00	\$0.00
Fund Transfer In/ Landfill & Libra	\$1,104.97	\$2,725.05			\$0.00
Fund Transfer Out/Revaluation					\$2,224.00
TOTALS	\$1,193,399.95	\$8,288,933.47	\$169,369.35	32.08	\$8,350,187.40
GENERAL FUND					
Revenues to Date:	\$3,156,276.61	\$9,349,966.80		37.62	\$9,236,564.65
Expenditures to Date:	\$1,193,399.95	\$8,288,933.47	\$169,369.35	32.08	\$8,350,187.40
Gain/Loss to Date:	\$1,962,876.66	\$1,061,033.33			\$886,377.25
Contingency Fund Balance		\$153,135.97			

LANDFILL FUND

REVENUES	MTD	YTD	Encumbered	% OF BUDGET	YEAR TO DATE
					11/16
Transfer From Fund Balance					
Landfill Miscellaneous Fees	\$0.00	\$250.00		125.00	\$100.00
Returned Check Fees					\$25.00
State Tire Disposal Fee	\$7,707.18	\$7,707.18		38.54	\$7,624.32
Local Tire Disposal Fee	\$4.00	\$140.00		35.00	\$143.00
White Goods Tax	\$0.00	\$0.00		0.00	\$2,402.28
Sale of White Goods	\$1,941.60	\$7,486.76		62.39	\$3,170.50
Household Hazardous Waste	\$0.00	\$711.87		59.32	\$603.75
Temporary Disposal Cards	\$1,679.20	\$7,449.20		41.38	\$5,560.00
Duplicate Disposal Cards	\$30.00	\$200.00		26.67	\$280.00
Landfill Disposal Cost Fees	\$2,722.01	\$47,445.72		45.19	\$44,697.55
Landfill Sale of Recyclables	\$1,371.20	\$28,420.57		50.75	\$21,524.01
Nuisance Tires	\$0.00	\$0.00		0.00	\$0.00
Disposal Cards	\$399,055.77	\$850,169.11		54.15	\$809,639.67
Construction Demolition	\$3,815.30	\$24,410.23		30.51	\$43,149.84
Solid Waste Disposal Distribution	\$4,081.53	\$4,081.53		37.10	\$3,900.07
Grant/State	\$0.00	\$0.00		0.00	\$0.00
Electronics Management	\$0.00	\$0.00		0.00	\$2,115.00
Electronics (County)	\$360.00	\$10,255.00		341.83	\$1,135.01
Interest	\$8.39	\$42.76			\$42.62
	\$422,776.18	\$988,769.93		48.47	\$946,112.62
EXPENSES:			Encumbered		
Landfill	\$105,884.17	\$706,929.32	\$4,354.20	39.31	\$590,632.24
Recycling	\$9,604.60	\$74,492.99		35.53	\$90,940.73
Scrap Tires	\$273.30	\$5,976.63		29.88	\$6,063.44
White Goods	\$30.00	\$89.77		0.76	\$111.67
Closure/Post Closure					(\$28,458.00)
	\$115,792.07	\$787,488.71	\$4,354.20	38.61	\$659,290.08
	MTD	YTD		% OF BUDGET	YEAR TO DATE
					11/16
Revenues to Date:	\$422,776.18	\$988,769.93		48.47	\$946,112.62
Expenditures to Date:	\$115,792.07	\$787,488.71	\$4,354.20	\$38.61	\$659,290.08
Gain/Loss to Date:	\$306,984.11	\$201,281.22			\$286,822.54

911 Emergency Telephone Services	MTD	YTD	Encumbered	% of Budget	YEAR TO DATE 11/16
Revenues	\$19,910.77	\$79,643.08		33.33	\$84,471.30
Expenditures	\$10,049.90	\$69,511.63	\$7,182.73	29.13	\$63,560.01
Gain/Loss	\$9,860.87	\$10,131.45			\$20,911.29

Percentage of budget at November 30, 2017 is 41.67%

Notes:

Occupancy Tax Fund - Balance is low because every quarter you must give 97% of the receipts to the TDA and 3% to the county.

**Madison County
Board of Commissioners**

**2018 Budget Amendment # 6
December 12, 2017**

Description	Line Item	Debit	Credit
Ad Valorem Taxes			
Ad Valorem Tax - Interest	10.3100.1700	\$ 50,000.00	
2009 Ad Valorem Tax	10.3100.2009		\$ 900.00
2010 Ad Valorem Tax	10.3100.2010		\$ 2,900.00
2011 Ad Valorem Tax	10.3100.2011		\$ 4,200.00
2013 Ad Valorem Tax	10.3100.2013	\$ 8,000.00	
Collection Fee: Hot Springs	10.3100.5200		\$ 1.97
To adjust tax revenues to reflect actual projections.			
Sheriff Fees			
Fines, Forfeitures/Courts	10.3431.3100		\$ 500.00
Drug Tax - State/Federal	10.3431.3620		\$ 1,500.00
Inmate Phone Commission	10.3431.8000		\$ 100.00
Inmate Medical	10.4310.1930	\$ 15,000.00	
Housing of Federal Inmates	10.3431.2100	\$ 18,600.00	
To adjust budgeted revenues based on actual receipts and anticipated expenses.			
Transportation			
Trans: Misc Rev	10.3452.5300		\$ 170.00
To adjust budgeted revenues based on actual receipts.			
Landfill			
Clothes Recycling	80.4721.7000	\$ 1,000.00	
Contingency	80.7000.0000		\$ 1,000.00
To account for clothes boxes at collection centers that is picked up by Blue Ridge Area Foundation and we pay by the pound for the clothes to be picked up and recycled.			
Soil & Water			
Library Cistern Project	33.3495.5500		\$ 15,000.00
Library Cistern Project	33.4965.5500	\$ 15,000.00	
To record money received for the Library Cistern Project.			
MC SWCD	10.3496.3000		\$ 4,611.00
Salaries	10.4961.1210	\$ 4,000.00	
FICA	10.4961.1810	\$ 306.00	
Retirement	10.4961.1820	\$ 305.00	
To adjust salaries to actual with funds coming from SWCD Fund 33 proceeds.			

Register of Deeds

Capital Outlay	10.4180.5100	\$	2,267.00
Office Supplies	10.4180.2610	\$	569.98

To add budget for computer upgrades to be paid for out of the automation fund.

Finance Office

Finance: Miscellaneous	10.4130.6500	\$	30,000.00
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To add budget to pay off old balance on credit card.

Unemployment Insurance

Finance	10.4130.1830		\$	381.49
Tax Collector	10.4140.1830	\$	55.94	
Tax Supervisor	10.4141.1830	\$	145.44	
Land Records	10.4142.1830	\$	45.43	
Board of Elections	10.4170.1830		\$	168.58
Register of Deeds	10.4180.1830	\$	33.88	
Maintenance	10.4261.1830		\$	210.89
Sheriff's Department	10.4310.1830	\$	147.66	
Emergency Mgmt	10.4330.1830	\$	17.13	
911 Dispatchers	10.4331.1830		\$	11.97
Inspections	10.4350.1830	\$	48.11	
Ec Development	10.4356.1830	\$	48.83	
Animal Control	10.4380.1830		\$	5.18
Trans: Admin	10.4521.1830		\$	518.28
Tran: Operating	10.4522.1830		\$	1,100.10
IT	10.4931.1830	\$	50.04	
Coop Ext	10.4950.1830		\$	1,398.77
SWCD	10.4961.1830		\$	212.28
Health Dept	10.5110.1830	\$	541.93	
Health Dept: Smart Start	10.5185.1830	\$	40.41	
DSS	10.5310.1830		\$	10,267.04
CSE	10.5373.1830	\$	31.49	
In-Home Aides	10.5500.1830		\$	1,707.96
Nutrition	10.5551.1830		\$	1,594.84
Library	10.6110.1830		\$	1,949.27
Parks & Rec	10.6130.1830	\$	10.11	
Landfill	80.4720.1830		\$	10.68
Recycling	80.4721.1830			85.26
911: Implementation Costs	85.5181.1895	\$	45.97	

To adjust Unemployment Insurance to actual.

Library

Salaries	10.6110.1210	\$	3,259.20
FICA	10.6110.1810	\$	249.33
Retirement	10.6110.1820	\$	248.02

To adjust salaries and benefits for increase approved at 11/14/17 meeting.

November 2017 Property Releases for December 2017 Meeting

NAME	County	Fire	Disposal fee	Late list fee's	Int	TOTALS	REASON
Ball, Mary	\$130.00	\$20.00	\$131.00			\$281.00	granted elderly exemption
Brigman, William			\$160.00			\$160.00	per solid waste no water
Christopher, David			\$160.00			\$160.00	per solid waste no water
Davis, Thad			\$160.00			\$160.00	per solid waste no power
Freeman, Danny			\$160.00			\$160.00	per solid waste no water
Griffiths, Sabrina	\$431.82	\$24.91	\$160.00			\$616.73	MH repo'd in 2016
Hensley, Ella	\$130.00	\$7.50	\$131.00			\$268.50	granted elderly exemption
Hunter, Lujait	\$179.51	\$31.07	\$29.00			\$239.58	deceased 10/2016 now belongs to acct 280870
Johnson, Billy			\$160.00			\$160.00	per solid waste no water
King, Linda			\$160.00			\$160.00	no sewer per solid waste
Ledford, Roy			\$207.00			\$207.00	per solid waste no dumpster contract
Maney, Jerry			\$160.00			\$160.00	small older house per solid waste no water or power
O'Fairrell, James	\$557.06	\$96.41				\$653.47	clerical error
Payne, Lucy			\$160.00			\$160.00	per solid waste no house
Proffitt, Melissa	\$25.81	\$3.47				\$29.28	2014 bill removed 1 acre from PUV & shouldn't have been
Proffitt, Melissa	\$25.81	\$4.47				\$30.28	2015 bill removed 1 acre from PUV & shouldn't have been
Proffitt, Melissa	\$25.81	\$4.47				\$30.28	2016 bill removed 1 acre from PUV & shouldn't have been
Proffitt, Melissa	\$1,749.60	\$302.81	\$160.00			\$2,212.41	house was on wrong parcel
Robinson, Bruce			\$160.00			\$160.00	per solid waste no water
Robinson, Margaret	\$1,217.17	\$210.66	\$320.00			\$1,747.83	land split in 2016
Silver, Justin			\$160.00			\$160.00	mobile home is not liveable
Suttles, Novela	\$691.76	\$93.12	\$29.00			\$813.88	land split was waiting on death certificate
Williams, Reuben	\$353.29	\$61.15				\$414.44	deed was mis-read
Willis, V.J	\$5.20	\$0.90				\$6.10	MH is gone
TOTALS	\$5,522.84	\$860.94	\$2,767.00	\$0.00	\$0.00	\$9,150.78	