



2015-2016 Budget

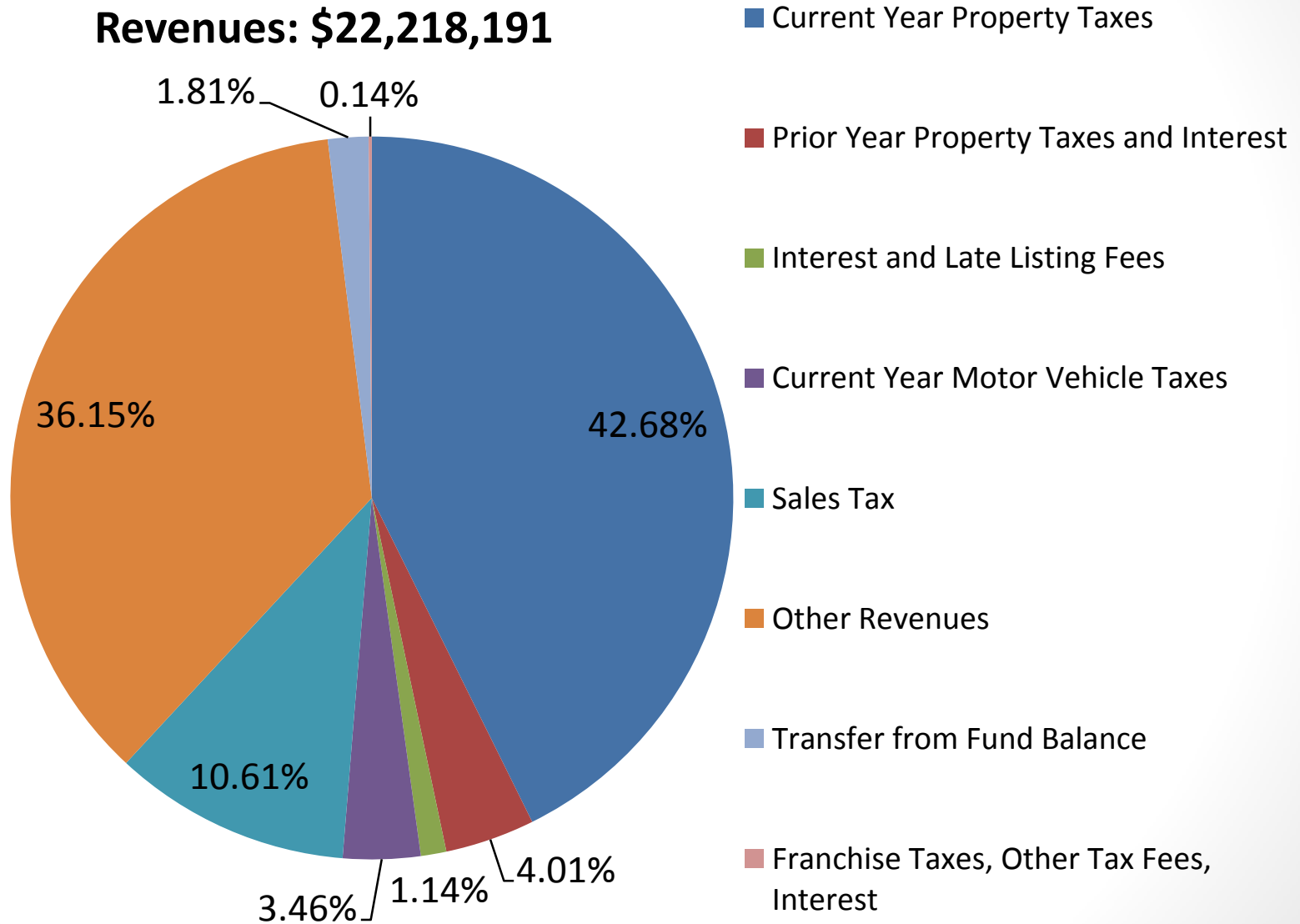
Presentation to Madison County Board of
Commissioners. June 22, 2015

Overview of Funds

- General Fund: \$22,218,191
- Landfill: \$2,123,465 (disposal cards, fees, grants)
- 911: \$207,249 (telephone surcharges)
- Occupancy Tax/Tourism Development Authority: \$181,010
- Fire District Taxes: \$1,280,256

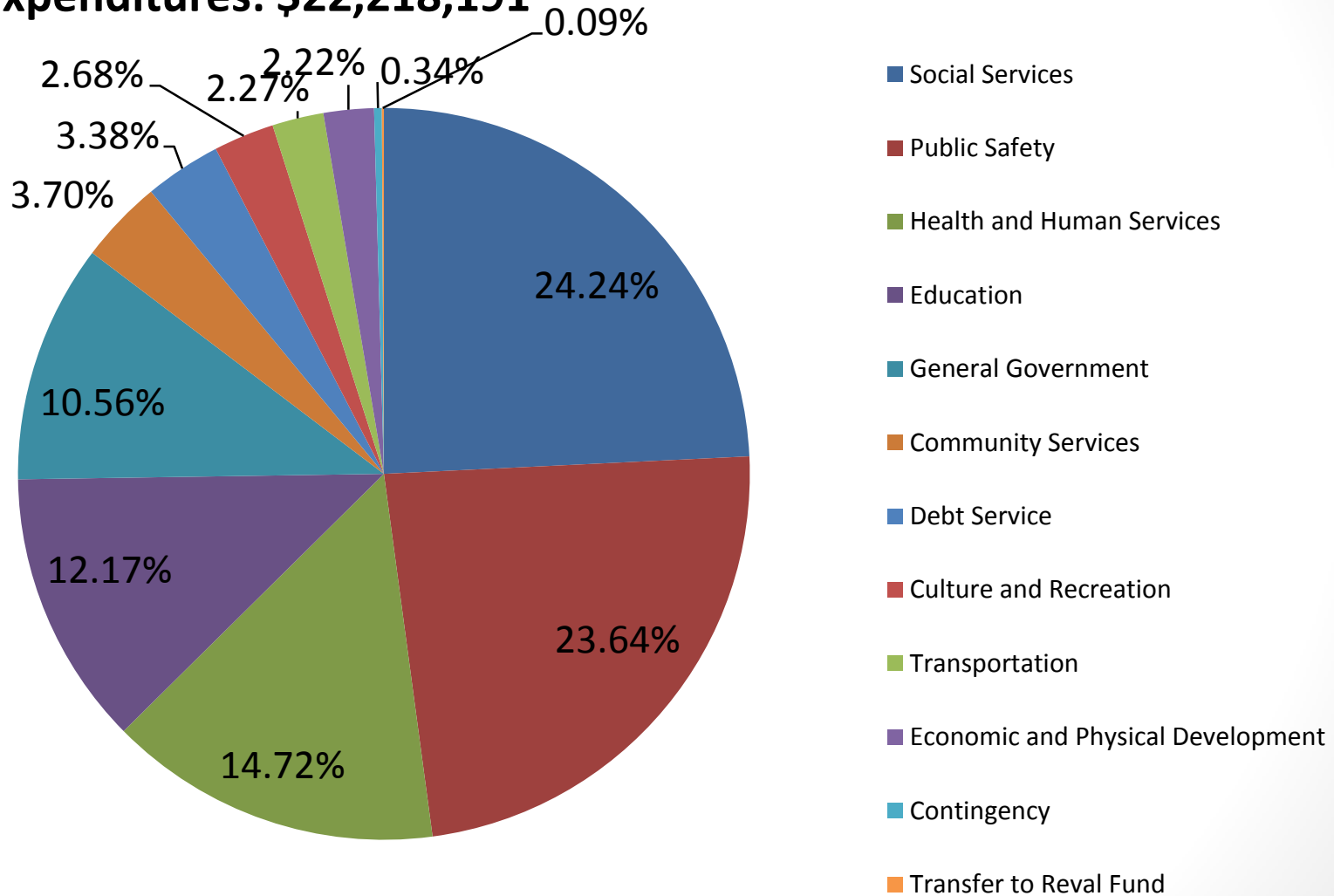
General Fund Revenues by Source

Revenues: \$22,218,191



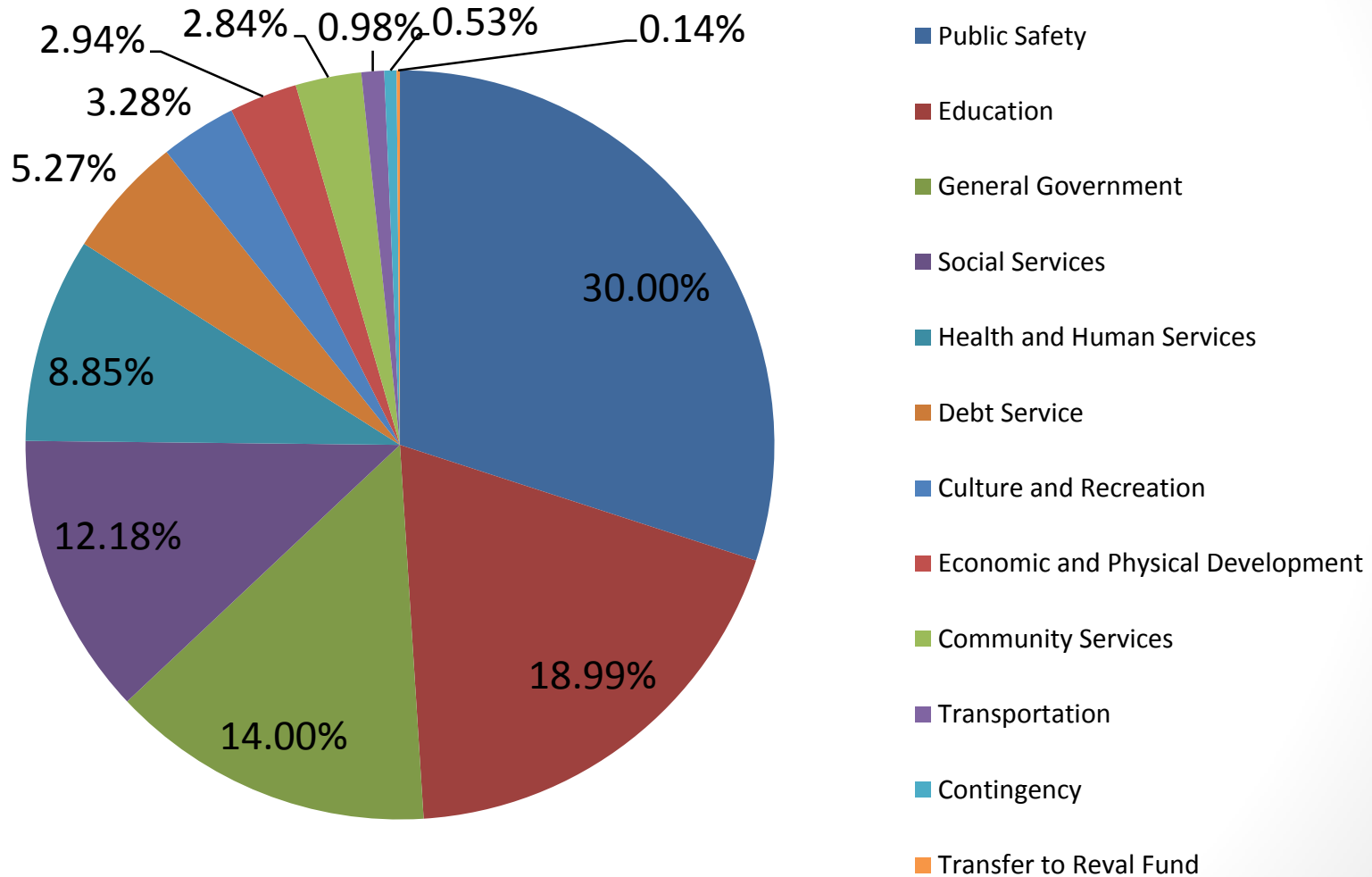
General Fund Expenditures by Function

Expenditures: \$22,218,191

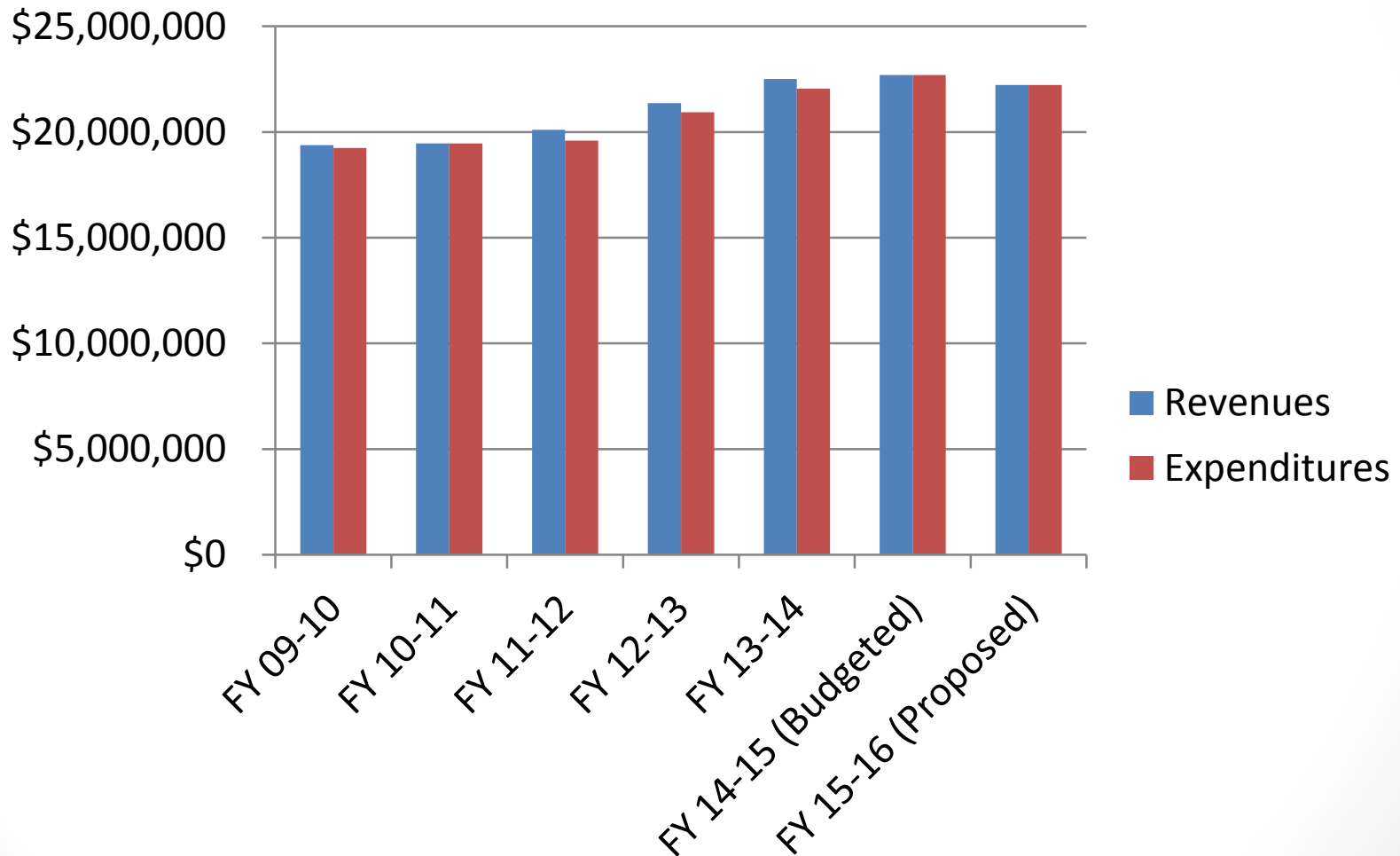


General Fund Expenditures by Function (County Dollars)

Expenditures: \$14,236,641



General Fund Revenues and Expenditures (Historic)



Revenue Trends

- Revenue from Current Year's Real Property Taxes increasing slightly (Year to Date Collection Rate 93.67% vs. 13-14 Collection Rate of 93.48)
- Delinquent taxes from prior years difficult to project
- Vehicle Tax collections increasing
- Sales Tax proceeds increasing
- Other Revenues down due to expiring grants, conservative budgeting of Health Department Revenues
- Fees from Register of Deeds and Building Permits up due to increasing economic activity

Appropriated Fund Balance

- Budget Appropriates \$401,486 from Fund Balance:
 - \$100,000 from 40/42 Reserves for School System Capital Outlay
 - \$154,099 in carry-forward funds from previously awarded grants and FEMA Funds
 - \$12,186 in insurance settlement money for the rock building at Mars Hill
 - \$135,201 from Capital Outlay:
 - \$70,341 in previously set-aside funds from Capital Outlay for Courthouse renovations
 - \$16,799 from Capital Outlay for one-time costs to create a backup Public Safety Answering Point mandated by the State for 911
 - \$48,061 for an upgraded Tax Software system

Expenditure Highlights

- Each department asked to identify a two percent reduction (totaled over \$200,000)
- Total countywide reduction of 11.15 FTE positions
- Reduced funding to non-profits
- Maintains FY 2015 spending of \$2,403,560 for Public School Current Expense. This item increased by 12 percent from FY 2014 to FY 2015.
- Appropriates \$100,000 from restricted sales tax funds (40/42) for school system capital outlay
- Reduces AB Tech appropriation by \$5,000 for a total of \$107,500. AB Tech will still receive 22 percent more than FY 14.

Expenditure Highlights (Continued)

- 911 Budget includes funds for a full year of salaries for three new dispatch positions approved in FY 15 budget as well as one-time costs for setting up a backup Public Safety Answering Point (PSAP) as mandated by the State 911 Board
- Board of Elections budget includes funds to meet new State requirements for additional staff at polling places
- \$70,341 appropriated for continued work on the Courthouse (previously set-aside funds from Capital Outlay)
- \$75,000 appropriated to Contingency

Expenditure Highlights (Continued)

- Final budget includes funds to:
 - Replace software system in the Tax Office
 - Employ a part-time (18 hours per week) Veterans Services Officer on a trial basis for FY 2016
 - Contract staffing for one year to assist with the evidence room at the Sheriff's Office
 - Employ an additional building inspector to address increased permit activity and to allow existing staff to devote more time to planning and economic development efforts