Madison County, North Carolina
2019-2020 Budget Ordinance

BE IT ORDAINED by the Governing Body of the County of Madison, 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 beginning July 01, 2019 and ending June 30, 2020, in accordance with the chart of accounts heretofore established for this County:

General Government	$	2,514,091.00
Public Safety	$	6,268,447.00
Transportation	$	1,180,743.00
Health and Human Services	$	3,362,210.00
Community Services	$	596,447.00
Social Services	$	5,379,797.00
Economic and Physical Development	$	877,184.00
Education	$	3,651,959.00
Culture and Recreation	$	642,871.00
Contingency	$	100,000.00
Capital Outlay	$	151,000.00
Debt Service	$	963,000.00
Debt Service Interest	$	156,224.00
Transfer to Revaluation Fund	$	75,000.00
	$	25,918,973.00

Section 2: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 01, 2019 and ending June 30, 2020:

Current Year's Real Property Taxes	$	10,633,531.00
Current Year's Motor Vehicle Taxes	$	950,000.00
Prior Year's Real Property Taxes	$	453,000.00
Interest and Late Listing Fees on Taxes	$	175,000.00
Other Tax Fees	$	900.00
Franchise Taxes	$	16,000.00
Local Option Sales Tax	$	3,898,710.00
Intergovernmental Revenues	$	7,737,642.00
Fees	$	1,528,700.00
Other Revenues	$	167,985.00
Interest on Banking Accounts	$	85,000.00
Transfer From Fund Balance	$	272,505.00
	$	25,918,973.00

Section 3: The following amounts are hereby appropriated in the Fire District Fund for the operation of fire protection services for the fiscal year beginning July 01, 2019 and ending June 30, 2020, in accordance with the chart of accounts heretofore established for this County:

Smokey Mountain Fire Department	$	146,453.00
Ebbs Chapel Fire Department	$	232,890.00
Mars Hill Fire Department	$	568,652.00
Country Fire Department	$	27,460.00
Walnut Fire Department	$	123,917.00
Big Pine Fire Department	$	31,748.00
Jupiter Fire Department	$	26,090.00
Leicester Fire Department	$	112,788.00
Spring Creek Fire Department	$	59,587.00
Laurel Fire Department	$	55,007.00
Total Appropriation	$	1,384,592.00

Section 4: It is estimated that the following revenues will be available in the Fire District Fund for the fiscal year beginning July 01, 2019 and ending June 30, 2020:

Smokey Mountain Fire Department	$	146,453.00
Ebbs Chapel Fire Department	$	232,890.00
Mars Hill Fire Department	$	568,652.00
Country Fire Department	$	27,460.00
Walnut Fire Department	$	123,917.00
Big Pine Fire Department	$	31,748.00
Jupiter Fire Department	$	26,090.00
Leicester Fire Department	$	112,788.00
Spring Creek Fire Department	$	59,587.00
Laurel Fire Department	$	55,007.00
Total Estimated Revenues	$	1,384,592.00

Section 5: The following amounts are hereby appropriated in the Vehicle Tax Fund for the three towns located in Madison County for the fiscal year beginning July 01, 2019 and ending June 30, 2020, in accordance with the chart of accounts heretofore established for this County:

Town of Hot Springs	$	32,100.00
Town of Marshall	$	25,800.00
Town of Mars Hill	$	50,650.00

Total Appropriation	$	108,550.00

Section 6: It is estimated that the following revenues will be available in the Vehicle Tax Fund for the fiscal year beginning July 01, 2019 and ending June 30, 2020:

Town of Hot Springs	$	32,100.00
Town of Marshall	$	25,800.00
Town of Mars Hill	$	50,650.00
Total Estimated Revenues	$	108,550.00

Section 7: The following amounts are hereby appropriated in the Occupancy Tax Fund for the development of tourism in Madison County during the fiscal year beginning July 01, 2019 and ending June 30, 2020, in accordance with the chart of accounts heretofore established for this County:

Tourism and Development	$	277,500.00
Total Appropriation	$	277,500.00

Section 8: It is estimated that the following revenues will be available in the Occupancy Tax Fund for the fiscal year beginning July 01, 2019 and ending June 30, 2020:

Occupancy Tax	$	277,490.00
Fund Interest	$	10.00
Total Estimated Revenues	$	277,500.00

Section 9: The following amounts are hereby appropriated in the E-911 Fund for the operation of the Emergency 911 System for the fiscal year beginning July 01, 2019 and ending June 30, 2020 in accordance with the chart of accounts heretofore established for this County:

911 Emergency Telephone System	$	207,746.00
Total Appropriation	$	207,746.00

Section 10: It is estimated that the following revenues will be available in the E-911 Fund for the fiscal year beginning July 01, 2019 and ending June 30, 2020:

911 Telephone Surcharges	$	207,746.00
Total Estimated Revenues	$	207,746.00

Section 11: The following amounts are hereby appropriated in the Landfill Fund for the operation of the County Landfill for the fiscal year beginning July 01, 2019 and ending June 30, 2020 in accordance with the chart of accounts

heretofore established for this County:

Landfill	$	1,707,947.00
Recycling	$	238,614.00
Scrap Tire Disposal	$	25,000.00
White Goods Management	$	6,300.00
Total Appropriation	$	1,977,861.00

Section 12: It is estimated that the following revenues will be available in the Landfill Fund for the fiscal year beginning July 01, 2019 and ending June 30, 2020:

Disposal Fees	$	1,854,400.00
Other Operating Income	$	72,800.00
From Fund Balance	$	50,661.00
Total Estimated Revenues	$	1,977,861.00

Section 13: The following amounts are hereby appropriated in the Soil and Water Conservation Fund for the fiscal year beginning July 01, 2019 and ending June 30, 2020 in accordance with the chart of accounts heretofore established for this County:

Grant Expenses	$	27,060.00
General Fund	$	11,462.00
Total Appropriation	$	38,522.00

Section 14: It is estimated that the following revenues will be available in the Soil and Water Conservation Fund for the fiscal year beginning July 01, 2019 and ending June 30, 2020:

Other Operating Income	$	38,522.00
Total Estimated Revenues	$	38,522.00

Section 15: There is herby levied a tax rate of fifty-five ($.55) cents per one hundred dollars ($100.00) valuation of property tax listed as of January 01, 2019, for the purpose of raising revenue included in "2019 Ad Valorem Taxes" in the General Fund in Section 2 of this ordinance.

This rate is based on an estimated total valuation of property for the purpose of taxation of $2,035,125,586 at an estimated collection rate of 95.00% and on an estimated total valuation of vehicles of $174,034,111 at an estimated collection rate of 99.45%.

Section 16: For the fiscal year beginning July 1, 2019 and ending June 30, 2020 the

compensation for the Chairman of the Board of Commissioners is $7,702 per year and a monthly travel allowance of $685. The compensation of all other members of the Board of Commissioners is $5,269 per year and a monthly travel allowance of $400.

Section 17: The County Manager shall serve as Budget Officer and is hereby authorized to transfer appropriations as contained herein under the following conditions:

A. The County Manager shall be authorized to transfer amounts between line item expenditures within a department without limitation and without report being required. These changes should not result in increases in recurring obligations such as salaries.

B. The County Manager shall be authorized to effect inter-department transfers, in the same fund, not to exceed 10% of the appropriated monies for the department whose allocation is reduced, notation of all such transfers shall be made to the Board during their next regular session.

C. Interfund transfers established in the budget may be accomplished without Board approval.

Section 18: The County Manager is hereby restricted from transferring appropriations as contained herein under the following conditions:

A. The utilization of any contingency appropriation shall be accomplished only with Board approval.

B. No salary increases may be made without Board approval, except when granted in accordance with an offical pay plan adopted by the Board of Commissioners.

C. The interfund transfer of monies, except as noted in Section 17 (paragraph C) shall be accomplished by Board authorization only.

D. No travel advances may be made without written permission of the County Manager.

Section 19: This ordinance shall be the basis of the financial plan of Madison County during the 2019-2020 Fiscal Year. The County Manager shall administer the budget and shall insure that the operating officials are provided guidance and sufficient details to implement their appropriate portion of the budget. The accounting section shall establish records which are in consonance with the budget and this ordinance and the appropriate statutes of the State of North Carolina.

Adopted this the 21st day of June, 2019.

Norris Gentry, Chairman
Madison County Board of Commissioners

ATTEST:

Mandy Bradley, Clerk to the Board

SEAL