

County of Madison

The Madison County Board of Commissioners met for Public Hearing regarding the Fiscal Year 2019-2020 Budget adoption on Friday, June 21, 2019 at 6:00 p.m. at the Madison County Courthouse, 2 North Main Street, Marshall, North Carolina.

In attendance were Chairman Norris Gentry; Vice-Chairman Wayne Brigman; Commissioners Matt Wechtel, Craig Goforth, and Mark Snelson; County Manager Forrest Gilliam; Clerk Mandy Bradley.

The meeting was called to order at 6:00 p.m. by Chairman Gentry.

**Item 1: Budget Presentation of the Proposed Fiscal Year 2019-2020 Budget**

County Manager Forrest Gilliam presented a power point presentation highlighting aspects of the proposed fiscal year 2019-2020 budget. The Fiscal Year 2019-2020 Budget was discussed with the board.

**Item 2: Budget Amendment # 17**

Finance Officer Crystal Cantey presented and discussed Budget Amendment # 17 with the board. Upon motion of Commissioner Goforth and second by Commissioner Snelson, the board voted unanimously to approve Budget Amendment # 17. (Attachment 2.1)

**Item 3: Public Comment**

Tricia Ruscoe-Ms. Ruscoe spoke regarding the proposed tax increase for county residents.  
Ann Zook-Ms. Zook spoke regarding the proposed tax increase for county residents.  
Barbara Coulson-Ms. Coulson spoke regarding the proposed tax increase for county residents.  
Carl Batchelder-Mr. Batchelder spoke regarding the proposed tax increase for county residents.  
(Attachment 3.1)

**Item 4: Discussion**

The Board discussed the proposed budget and each member made a statement regarding the proposed budget.

**Item 5: Adoption of the Fiscal Year 2019-2020 Budget**

Upon motion of Chairman Gentry and second by Commissioner Snelson, the board voted 3-2 to adopt the Fiscal Year 2019-2020 Budget. Voting opposed were Vice-Chairman Brigman and Commissioner Wechtel. (Attachment 5.1)

**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:

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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
<b>Total Appropriation</b>	<b>\$</b>	<b>1,384,592.00</b>

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**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:

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<b>Total Estimated Revenues</b>	<b>\$</b>	<b>108,550.00</b>

**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
<b>Total Appropriation</b>	<b>\$</b>	<b>277,500.00</b>

**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
<b>Total Estimated Revenues</b>	<b>\$</b>	<b>277,500.00</b>

**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
<b>Total Appropriation</b>	<b>\$</b>	<b>207,746.00</b>

**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
<b>Total Estimated Revenues</b>	<b>\$</b>	<b>207,746.00</b>

**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
<b>Total Appropriation</b>	<b>\$</b>	<b>1,977,861.00</b>

**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
<b>Total Estimated Revenues</b>	<b>\$</b>	<b>1,977,861.00</b>

**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
<b>Total Appropriation</b>	<b>\$</b>	<b>38,522.00</b>

**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
<b>Total Estimated Revenues</b>	<b>\$</b>	<b>38,522.00</b>

**Section 15:** There is hereby 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 official 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.

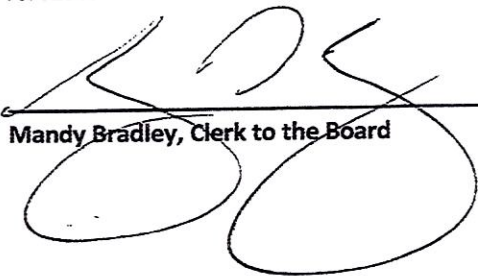
Adopted this the 21<sup>st</sup> day of June, 2019.



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Norris Gentry, Chairman  
Madison County Board of Commissioners

ATTEST:



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Mandy Bradley, Clerk to the Board

SEAL

**Item 6: Adjournment**

Upon motion of Chairman Gentry and second by Vice-Chairman Brigman, the board voted unanimously to adjourn.

This the 21st day of June, 2019

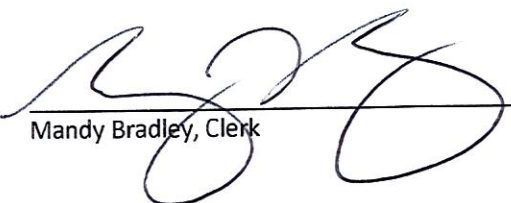
MADISON COUNTY



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Norris Gentry, Chairman  
Board of Commissioners

ATTEST:



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Mandy Bradley, Clerk

2019 Budget Amendment #17  
June 21, 2019

Description	Line Item	Debit	Credit
<b>Health Department</b>			
Focus Grant	10.3513.7017		9,004.84
Focus Grant	10.5110.7017	9,004.84	
Increases the revenue and corresponding expenses to match the Focus Grant carry forward from FY18 to FY19 & additional funds received in June			
<b>Education</b>			
National Timber Receipts	10.3313.2400		585.80
Forest Service Funds	10.5911.6700	585.80	
Increases the revenue for National Timber and increases the corresponding expenses that are paid out to the schools.			
<b>Parks &amp; Recreation</b>			
Barnard Park Maintenance Fees	10.3770.3500		6,300.00
Barnard Park	10.6130.3600	17,819.00	
Increases the revenue for Barnard Park and the corresponding expenses for the Barnard Park flood cleanup.			
<b>Management Administration</b>			
Hot Springs Internet Grant	10.3511.3945		50,000.00
Hot Springs Internet Grant	10.5211.3945	50,000.00	
Increases the revenue and corresponding expenses for the Hot Springs Internet			
<b>General Fund Revenues</b>			
Misc. Income	10.3836.1100		11,475.56
Increases revenues for the insurance proceeds from the gate repair at the Sheriff's Office			
<b>Nutrition</b>			
Repairs & Maint: Equipment	10.5551.3520	12,475.56	
Raw Food	10.5551.2220		1,000.00
Increases equipment repairs for the gate repair at the Sheriff's Office and decrease raw food expenses for the \$1,000 deductible			
<b>Transportation</b>			
Transportation Admin - Salaries	10.4521.1210	2,234.00	
Transportation Operating - Salaries	10.4522.1210	5,400.50	
Increases salary expenses due to payouts			



**Emergency Management**

Salaries 10.4330.1210 2,778.11  
Increases salary expenses due to payouts

**E911**

Salaries 10.4331.1210 2,222.48  
Increases salary expenses due to payouts

**911 Emergency**

Salaries 85.5181.1210 555.62  
Increases salary expenses due to payouts

**Tax Collector**

Contracted Salaries 10.4141.6110 5,100.00  
Reallocates unspent funds within budgeted lines.

**Contingency**

Contingency 10.7000.0000 19,609.71

103,075.91 103,075.91

Difference \$ -

Net effect of all budget amendments

General Fund	Revenues	\$ 77,366.20
	Expenses	\$ 77,366.20



# Public Hearing for FY 2019-2020 Madison County Budget

## Public Comment

June 21, 2019

6:00pm

Madison County Courthouse

3 Minute Time Limit

----- Public Comment Sign-In Sheet -----

- |     | Name            | Signature              |
|-----|-----------------|------------------------|
| 1.  | TRICIA FUSCOE   | <i>Tricia Fuscoe</i>   |
| 2.  | Ann ZOOK        | <i>Ann Zook</i>        |
| 3.  | BARBARA COULSON | <i>Barbara Coulson</i> |
| 4.  | CARL BATCHELDER | <i>Carl Batchelder</i> |
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**Madison County, North Carolina  
2019-2020 Budget Ordinance**

**BE IT ORDAINED** by the Governing Body of the County of Madison, North Carolina:

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**Fund Interest** \$ **10.00**

**Total Estimated Revenues** \$ **277,500.00**

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**Total Appropriation** \$ **207,746.00**

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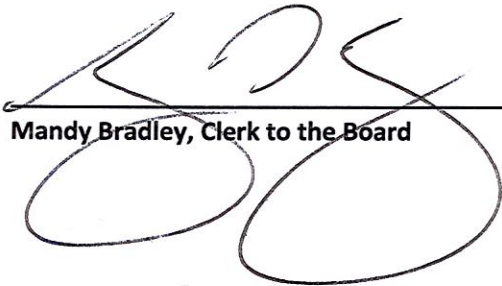
Adopted this the 21<sup>st</sup> day of June, 2019.



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Norris Gentry, Chairman  
Madison County Board of Commissioners

ATTEST:



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Mandy Bradley, Clerk to the Board

SEAL