

**Madison County, North Carolina  
2015-2016 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, 2015 and ending June 30, 2016, in accordance with the chart of accounts heretofore established for this County:

General Government	\$	2,346,131.00
Public Safety	\$	5,251,846.00
Transportation	\$	504,884.00
Health and Human Services	\$	3,270,735.00
Community Services	\$	821,615.00
Social Services	\$	5,385,674.00
Economic and Physical Development	\$	493,245.00
Education	\$	2,703,060.00
Culture and Recreation	\$	596,080.00
Contingency	\$	75,000.00
Debt Service	\$	533,333.00
Debt Service Interest	\$	216,640.00
Transfer to Revaluation Fund	\$	19,948.00
	\$	22,218,191.00

**Section 2:** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 01, 2015 and ending June 30, 2016:

Current Year's Real Property Taxes	\$	9,482,684.00
Current Year's Motor Vehicle Taxes	\$	769,000.00
Prior Year's Real Property Taxes	\$	890,256.00
Interest and Late Listing Fees on Taxes	\$	253,376.00
Other Tax Fees	\$	10,630.00
Franchise Taxes	\$	17,804.00
Local Option Sales Tax	\$	2,358,243.00
Other Revenues	\$	8,032,802.00
Interest on Banking Accounts	\$	1,910.00
Transfer From Fund Balance	\$	401,486.00
	\$	22,218,191.00

**Section 3:** The following amounts are hereby appropriated in the Revaluation Fund for the revaluation of property in Madison County during the fiscal year

beginning July 01, 2015 and ending June 30, 2016:

Reserve for Revaluation	\$	19,948.00
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**Section 4:**

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, 2015 and ending June 30, 2016, in accordance with the chart of accounts heretofore established for this County:

Smokey Mountain Fire Department	\$	133,546.00
Ebbs Chapel Fire Department	\$	224,624.00
Mars Hill Fire Department	\$	530,924.00
Country Fire Department	\$	27,336.00
Walnut Fire Department	\$	112,176.00
Big Pine Fire Department	\$	30,158.00
Jupiter Fire Department	\$	22,708.00
Leicester Fire Department	\$	107,910.00
Spring Creek Fire Department	\$	38,190.00
Laurel Fire Department	\$	52,684.00
<b>Total Appropriation</b>	<b>\$</b>	<b>1,280,256.00</b>

**Section 5:**

It is estimated that the following revenues will be available in the Fire District Fund for the fiscal year beginning July 01, 2015 and ending June 30, 2016:

Smokey Mountain Fire Department	\$	133,546.00
Ebbs Chapel Fire Department	\$	224,624.00
Mars Hill Fire Department	\$	530,924.00
Country Fire Department	\$	27,336.00
Walnut Fire Department	\$	112,176.00
Big Pine Fire Department	\$	30,158.00
Jupiter Fire Department	\$	22,708.00
Leicester Fire Department	\$	107,910.00
Spring Creek Fire Department	\$	38,190.00
Laurel Fire Department	\$	52,684.00
<b>Total Estimated Revenues</b>	<b>\$</b>	<b>1,280,256.00</b>

**Section 6:**

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, 2015 and ending June 30, 2016, in accordance with the chart of accounts heretofore established for this County:

Town of Hot Springs	\$	36,519.00
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Town of Marshall	\$	18,185.00
Town of Mars Hill	\$	38,101.00
<b>Total Appropriation</b>	<b>\$</b>	<b>92,805.00</b>

**Section 7:** It is estimated that the following revenues will be available in the Vehicle Tax Fund for the fiscal year beginning July 01, 2015 and ending June 30, 2016:

Town of Hot Springs	\$	36,519.00
Town of Marshall	\$	18,185.00
Town of Mars Hill	\$	38,101.00
<b>Total Estimated Revenues</b>	<b>\$</b>	<b>92,805.00</b>

**Section 8:** 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, 2015 and ending June 30, 2016, in accordance with the chart of accounts heretofore established for this County:

Tourism and Development	\$	181,010.00
<b>Total Appropriation</b>	<b>\$</b>	<b>181,010.00</b>

**Section 9:** It is estimated that the following revenues will be available in the Occupancy Tax Fund for the fiscal year beginning July 01, 2015 and ending June 30, 2016:

Occupancy Tax	\$	181,000.00
Fund Interest	\$	10.00
<b>Total Estimated Revenues</b>	<b>\$</b>	<b>181,010.00</b>

**Section 10:** 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, 2015 and ending June 30, 2016 in accordance with the chart of accounts heretofore established for this County:

911 Emergency Telephone System	\$	207,249.00
<b>Total Appropriation</b>	<b>\$</b>	<b>207,249.00</b>

**Section 11:** It is estimated that the following revenues will be available in the E-911 Fund for the fiscal year beginning July 01, 2015 and ending June 30, 2016:

911 Telephone Surcharges	\$	207,249.00
<b>Total Estimated Revenues</b>	<b>\$</b>	<b>207,249.00</b>

**Section 12:**

The following amounts are hereby appropriated in the Landfill Fund for the operation of the County Landfill for the fiscal year beginning July 01, 2015 and ending June 30, 2016 in accordance with the chart of accounts heretofore established for this County:

Landfill	\$	1,817,549.00
Recycling	\$	248,638.00
Scrap Tire Disposal	\$	19,000.00
White Goods Management	\$	31,428.00
Contingency/Closure/Post-Closure	\$	6,850.00
<b>Total Appropriation</b>	<b>\$</b>	<b>2,123,465.00</b>

**Section 13:**

It is estimated that the following revenues will be available in the Landfill Fund for the fiscal year beginning July 01, 2015 and ending June 30, 2016:

Disposal Fees	\$	1,475,250.00
Other Operating Income	\$	287,215.00
From Fund Balance	\$	361,000.00
<b>Total Estimated Revenues</b>	<b>\$</b>	<b>2,123,465.00</b>

**Section 14:**

The following amounts are hereby appropriated in the Soil and Water Conservation Fund for the fiscal year beginning July 01, 2015 and ending June 30, 2016 in accordance with the chart of accounts heretofore established for this County:

Outdoor Learning Center Grant	\$	13,765.00
General Fund	\$	50,000.00
<b>Total Appropriation</b>	<b>\$</b>	<b>63,765.00</b>

It is estimated that the following revenues will be available in the Soil and Water Conservation Fund for the fiscal year beginning July 01, 2015 and ending June 30, 2016:

Outdoor Learning Center Grant	\$	13,765.00
Other Operating Income	\$	50,000.00
<b>Total Estimated Revenues</b>	<b>\$</b>	<b>63,765.00</b>

**Section 15:**

There is hereby levied a tax rate of fifty-two (\$.52) cents per one hundred dollars (\$100.00) valuation of property tax listed as of January 01, 2015, for the purpose of raising revenue included in "2015 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 \$1,939,992,635 at an estimated collection rate of 94.00% and on an estimated total valuation of vehicles of \$149,378,400 at an estimated collection rate of 99.00%.

**Section 16:**

The Finance Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- A. The Finance Officer 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 Finance Officer 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.

**Section 17:**

The Finance Officer 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.
- C. No new positions/vacancies, temporary or full-time, may be filled without Board approval, however; temporary positions may be filled with the approval of the County Manager.
- D. No travel advances may be made without written permission of the County Manager.

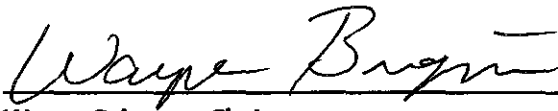
**Section 18:**

This ordinance shall be the basis of the financial plan of Madison County during the 2015-2016 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.

**Section 19:**

Copies of the Budget Ordinance shall be furnished to the Clerk of the Board of Commissioners and the Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted this the 22nd day of June, 2015.

  
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Wayne Brigman, Chair  
Madison County Board of Commissioners

ATTEST:

  
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Darlyne Rhinehart, Clerk

SEAL

## Category Breakdown:

### General Government

Governing Body	\$	159,206.00
Finance Office	\$	427,842.00
Tax Collector	\$	281,854.00
Tax Supervisor	\$	242,838.00
Land Records	\$	76,622.00
Professional Services	\$	25,000.00
Court Facilities	\$	17,473.00
Board of Elections	\$	313,540.00
Register of Deeds	\$	261,570.00
Public Buildings/Maintenance	\$	345,398.00
Banking	\$	11,885.00
IT	\$	182,903.00
	\$	<b>2,346,131.00</b>

### Public Safety

Sheriff's Department	\$	2,960,775.00
Emergency Management	\$	94,161.00
911 Dispatchers (County Share)	\$	465,587.00
Forest Service Fire Contract	\$	88,375.00
Inspections	\$	229,572.00
Medical Examiner	\$	5,000.00
Ambulance Service Contract	\$	1,051,376.00
Animal Control	\$	263,881.00
FEMA (2013 Storms)	\$	93,119.00
	\$	<b>5,251,846.00</b>

### Transportation

Administration	\$	144,773.00
Operating	\$	307,581.00
EDTAP	\$	1,530.00
Tranportation Capital Outlay	\$	51,000.00
	\$	<b>504,884.00</b>

### Health and Human Services

Health Department	\$	3,003,189.00
Smart Start	\$	55,700.00
Management Administration	\$	211,846.00
	\$	<b>3,270,735.00</b>

### Community Services

In-Home Aides Program	\$	342,316.00
Senior Center/Nutrition	\$	479,299.00
	\$	<b>821,615.00</b>

### Social Services

Administration	\$	2,945,701.00
AFDC	\$	8,000.00
Special Assistance	\$	200,000.00
State Foster Care	\$	410,000.00
IV-Foster Care	\$	760,000.00
Medical Assistance	\$	10,000.00
Adoption Assistance	\$	114,500.00
Crisis Intervention	\$	197,409.00
Child Support Enforcement	\$	154,278.00
Child Day Care POC	\$	583,286.00
DOT Grant	\$	2,500.00
	\$	<b>5,385,674.00</b>

### Economic and Physical Development

Planning & Development	\$	106,835.00
Cooperative Extension Service	\$	251,842.00
Conservation of Natural Resources	\$	134,568.00
	\$	<b>493,245.00</b>

### Education

Madison County Public Schools	\$	2,595,560.00
A-B Tech/Madison Campus	\$	107,500.00
	\$	<b>2,703,060.00</b>

### Culture and Recreation

Library	\$	474,041.00
Parks and Recreation	\$	122,039.00
	\$	<b>596,080.00</b>

### Contingency

Provision for unforeseen expenses	\$	75,000.00
	\$	<b>75,000.00</b>



### Debt Services

Law Enforcement Center	\$	691,680.00
Cooperative Extension Service	\$	58,293.00
	\$	<b>749,973.00</b>

### Transfer to Revaluation Fund

Set Aside for 2020 Revaluation	\$	19,948.00
	\$	<b>19,948.00</b>

### Solid Waste

Landfill Operations	\$	1,817,549.00
Recycling	\$	248,638.00
Scrap Tire Disposal	\$	19,000.00
White Goods	\$	31,428.00
Contingency/Post-Closure	\$	6,850.00
	\$	<b>2,123,465.00</b>

### 911 Operations

911 Operations/Telephone Surcharges	\$	207,249.00
	\$	<b>207,249.00</b>