

MADJISON

North Carolina

Recommended Budget
For
Fiscal Year 2024 - 2025

The Jewel of the Blue Ridge



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Manager's Proposed FY 2024-25 Budget Message

Chairman Wechtel & members of the Board of County Commissioners, Per the General Statutes of North Carolina (NCGS), I am honored to submit for your consideration the Madison County Manager Recommended Fiscal Year 2024-2025 (FY 25) Budget. The budget is balanced and prepared under the guidelines of the North Carolina Local Government Budget & Fiscal Control Act. The proposed FY 25 Budget reflects the Board of Commissioners priorities outlined during five budget work sessions. The FY 25 Budget of \$33,068,798.00 is based upon a .0036 Mil Rate. This is a 3% increase compared to the FY 24 Budget of \$32,076,975.00, an increase of \$991.823.00.

Revenue Neutral – NCGS 159.11(e) states: *“In the year in which a general reappraisal of real property has been conducted, the budget officer shall include in the budget, for comparison purposes, a statement of the revenue-neutral property tax rate for the budget. (It) is the rate that is estimated to produce revenue for the next fiscal year equal to the revenue that would be have produced for the next fiscal year by the current tax rate if no reappraisal had occurred.”*

The Madison County FY 2024-25 **revenue-neutral property tax rate** is \$13,756,994.00 based upon a .0050 mil rate with a 97.1% collection rate. This is an increase of \$1,085,994.00 over the FY 2023-2024 of \$12,671,000.00 based upon the same .0050 mil rate and 96.7% collection rate. The FY 2024-2025 mil rate of .0036 will generate \$13,283,000.00 in revenue – this is \$473,994.00 less than the FY 2023-2024 **revenue-neutral property tax rate** of \$13,756,994.00 .

The Manager's recommended FY 25 Budget is a fiscally responsive conservative budget. The County is fiscally healthy, with monies in the Fund Balance and revenues earmarked for specific capital projects. The proposed FY 25 Budget allocates funds to support critical government functions without overextending the tax base while meeting the updated standards and requirements as outlined by the Federal Labor Standards Act and the North Carolina Medicaid expansion program. The following drivers influenced budget recommendations:

Employee recruiting and retention - The Madison Board of Commissioners strongly advocate for maintaining and recruiting the highest quality workforce. Employees are critical to the county's success, and this budget continues to invest in retaining and uplifting our greatest asset - the men and women serving on our team. In addition, Madison County continues to invest in the wellness of the workforce by offering superb medical, life insurance, and retirement benefits.

Services - The proposed FY 25 Budget reflects maintaining current and increased levels of public safety, veterans services, child support, medical, social, animal control, parks & recreation, public library, soil & water, educational, solid waste, and transportation services.

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Manager's Proposed Budget Message

Consumer Price Index (CPI) - The CPI is higher now than in the previous budget cycle. To account for the increase in prices of everyday consumer goods and keep pace with the market, the FY 25 budget funds a base 3% cost of living allowance increase, in addition to targeted retention and recruitment increases for select positions as well as longevity pay. Inflation effects on gasoline, medical supplies, construction materials, utilities, and across-the-board price increases, create an exponentially more expensive cost in day-to-day operations. As a result, it is necessary to incur incremental fund increases in some of our department's operating accounts.

Procurement- This budget allocates funds to keep vehicle and Information Technology replacements on track. It also allocates additional funds for repair and maintenance, intending to maintain county vehicles and IT equipment in operation as long as possible.

The Commissioners may wish to schedule additional budget work sessions to review all facets of this budget. In addition, I would like to schedule the public hearing on the FY 25 Budget on Tuesday, June 11, 2024, at 7:00 p.m. at the Madison County Cooperative Extension Building at which time the Board may consider adopting the FY 25 Budget and public comment will be received.

The proposed FY 25 County Budget is available for public inspection at the County Clerk's Office and on the County's website at <https://www.madisoncountync.gov/>.

Public comment is greatly appreciated.

Very Respectfully,



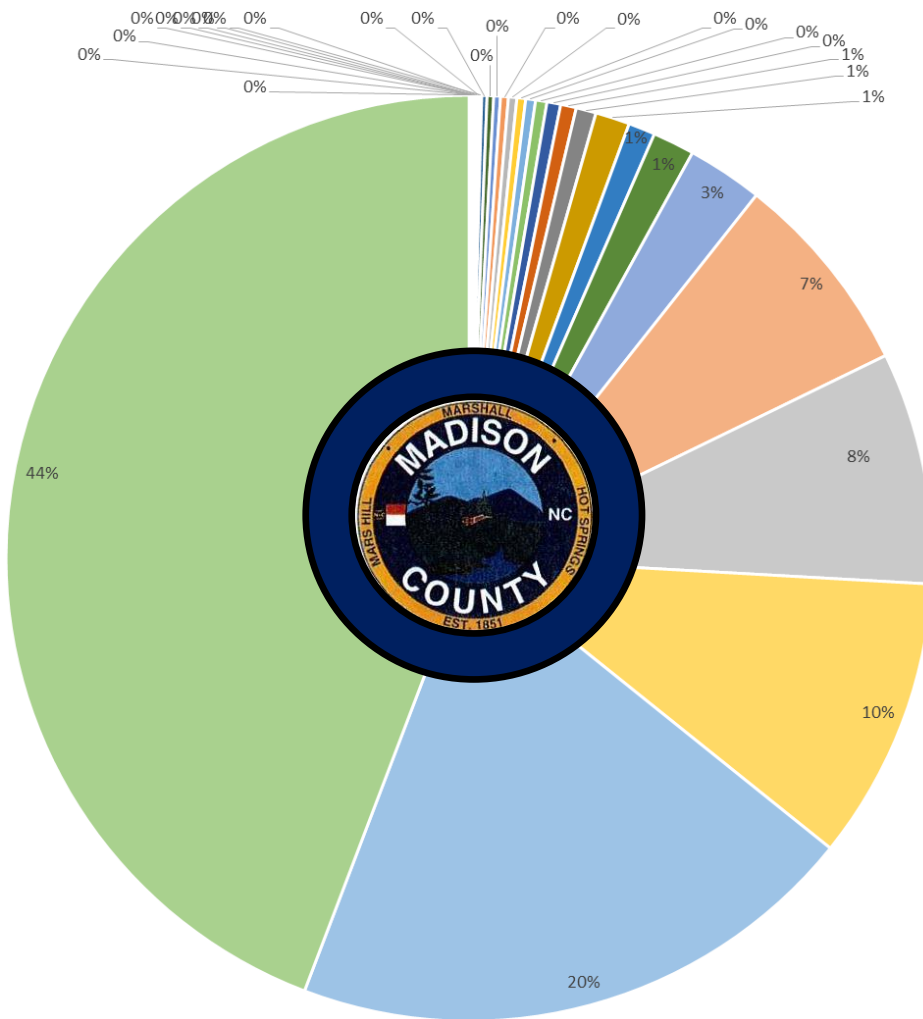
Rod H. Honeycutt
Madison County Manager



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Madison County Revenue By Source

Quick Review



**FY 2025 General Fund Revenue
\$33,068,798.00**

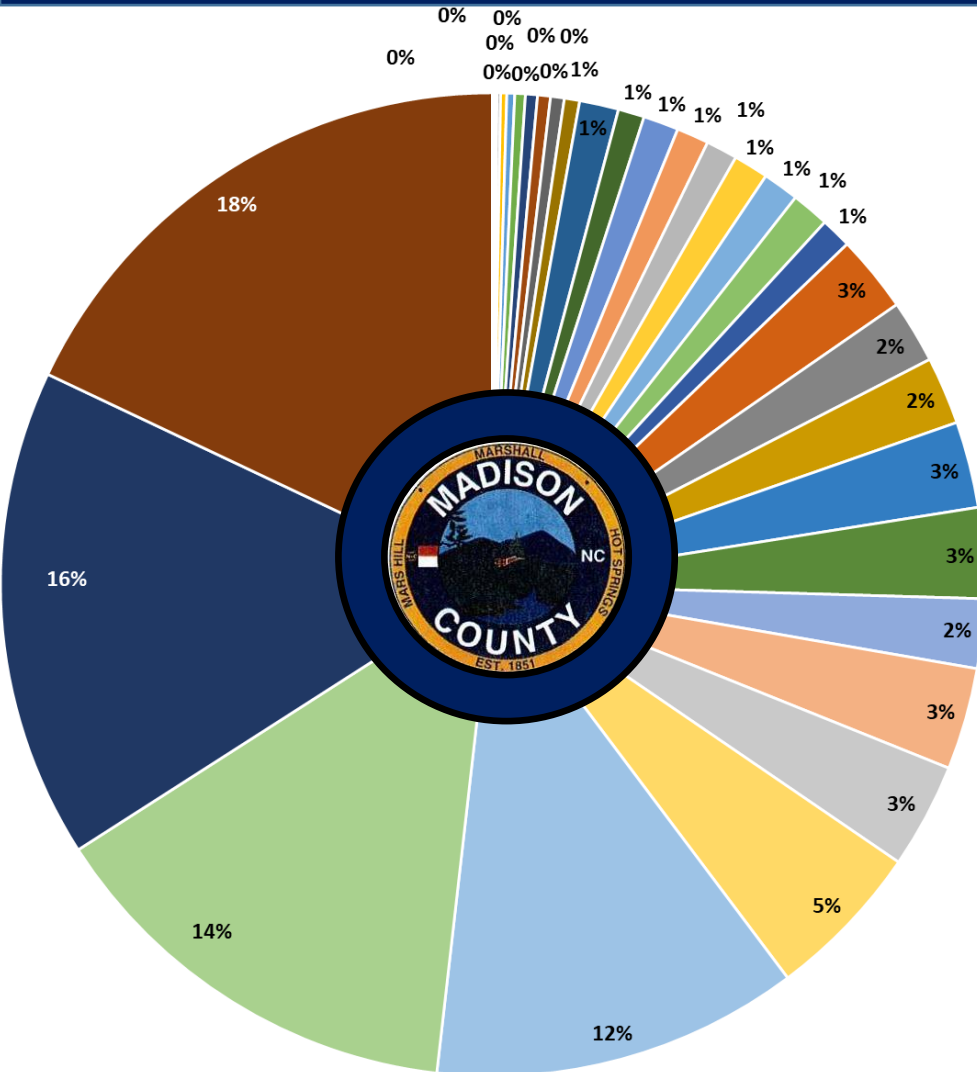
“General Fund Revenue” outlines revenue drivers for the County. The two largest are Property and Sales Taxes. In sum, they represent roughly 64% of the County’s revenue. Individually, Property Tax is the largest at 44%, and Sales Tax is second at 20%. All other revenues amount to 36% of the total.

BOARD OF ELECTIONS	\$	70.00
COOP EXT	\$	2,000.00
BEECH GLEN CENTER	\$	9,950.00
FOREST SER TIMBER SALES	\$	10,000.00
PARKS & RECREATION	\$	12,060.00
ANIMAL CONTROL	\$	14,500.00
REFUNDS	\$	27,000.00
FINANCE/OTHER	\$	19,458.00
EMERGENCY MANAGEMENT	\$	20,625.00
SOIL & WATER	\$	27,200.00
RENT	\$	60,095.00
CLERK OF COURT	\$	76,000.00
IN HOME AIDS	\$	77,584.00
CHILD SUPPORT	\$	90,625.00
CBA/GRANT REVENUES	\$	96,465.00
LIBRARY	\$	101,064.00
ADOPTION	\$	113,115.00
CRISIS INTERVENTION	\$	131,400.00
PILT	\$	158,000.00
NUTRITION	\$	181,108.00
FOSTER CARE	\$	230,993.00
INTEREST	\$	396,000.00
INSPECTIONS	\$	310,000.00
REGISTER OF DEEDS	\$	483,000.00
TRANSPORTATION	\$	872,254.00
HEALT DEPARTMENT	\$	2,360,707.00
DSS	\$	2,680,329.00
SHERIFF FEES	\$	3,268,396.00
SALES TAX	\$	6,618,500.00
AD VALOREM TAX	\$	14,620,300.00

Madison County Government Department By Expenditures

Quick Review

▲ 19 Compared
▼ 8 to
↔ 5 FY 2024



MEDICAL EXAMINER	\$ ▲	25,000.00
BANK CHARGES	\$ ▲	25,000.00
COURT FACILITIES	\$ ▲	37,968.00
LEGAL COUNSEL	\$ ▲	66,950.00
FUNDS TRANSFER OUT	\$ ↔	85,000.00
A-B TECHNICAL COLLEGE	\$ ↔	114,500.00
NC FOREST SERVICE	\$ ▼	129,987.00
CHILD SUPPORT	\$ ▲	140,213.78
BOC	\$ ▼	148,797.37
SOIL & WATER	\$ ▼	166,345.63
COUNTY PLANNING & DEVE	\$ ▼	424,772.00
INTEREST	\$ ▲	284,672.00
IT	\$ ▲	384,051.45
PARKS & RECREATION	\$ ▲	349,225.47
ELECTIONS	\$ ▼	342,072.77
REGISTER OF DEEDS	\$ ▲	378,446.60
COOP EXT	\$ ▲	391,511.45
ANIMAL CONTROL	\$ ▲	410,307.00
MANAGEMENT ADMIN	\$ ▼	334,800.00
TAX ADMIN	\$ ▲	838,357.20
LIBRARY	\$ ▲	684,963.20
DEVELOPMENT SERVICES	\$ ▼	735,339.03
FINANCE	\$ ▲	937,532.00
E-911 / EMO	\$ ▲	983,256.29
MAINTENANCE	\$ ▼	752,993.80
DEBT SERVICES	\$ ↔	1,108,407.14
TRANS & OPS	\$ ▲	1,143,158.60
AMBULANCE/RESCUE SQUA	\$ ↔	1,722,500.00
MCHD	\$ ▲	3,985,799.13
SCHOOL	\$ ↔	4,671,317.00
MCSO	\$ ▲	5,324,243.17
DSS	\$ ▲	5,941,310.92

Expense by % of the 2025

Proposed Budget
\$33,068,798.00

“General Fund Expenditures” for FY 25 proposes a 3.0% increase or \$991,823.00 over FY 24 Expenditures. Primary drivers include:

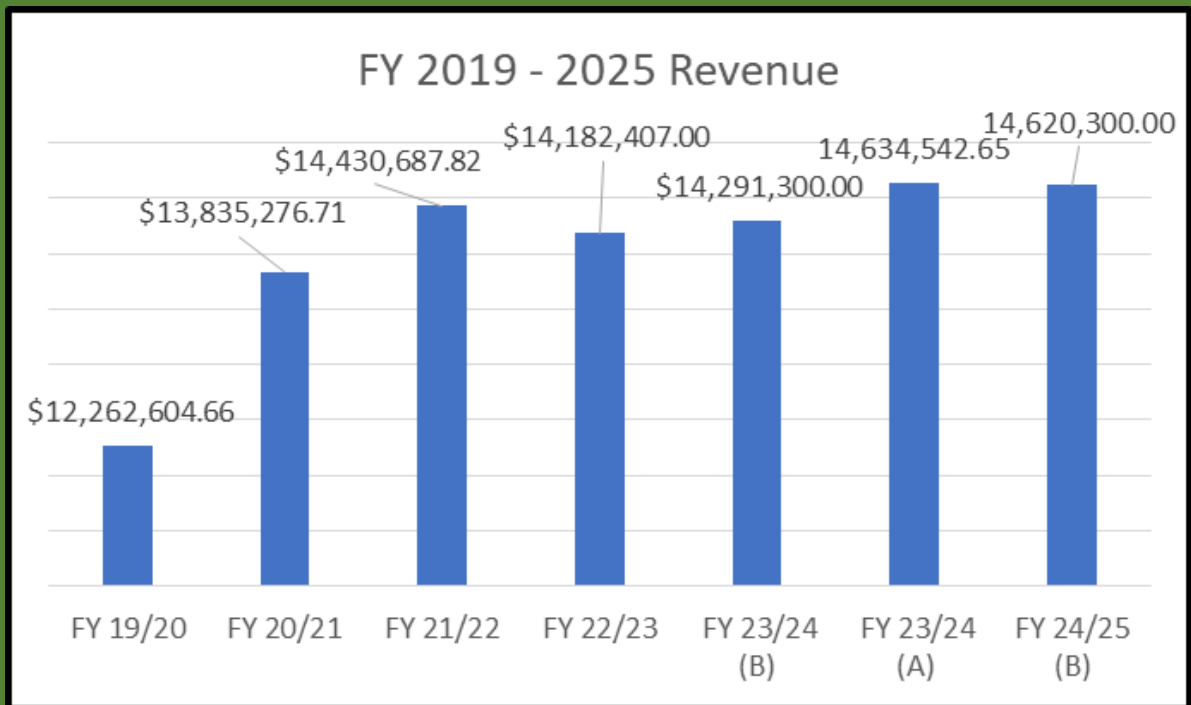
1. Federal and State mandated Federal Labor Standards Act and the Medicaid expansion program.
2. Personnel costs tied to maintaining competitive salaries, health insurance, and retirement contributions.
3. Cross the board cost of living and inflation effects.

MADJISON

Revenue by Source
FY 2024 – FY 2025
“Top Five”

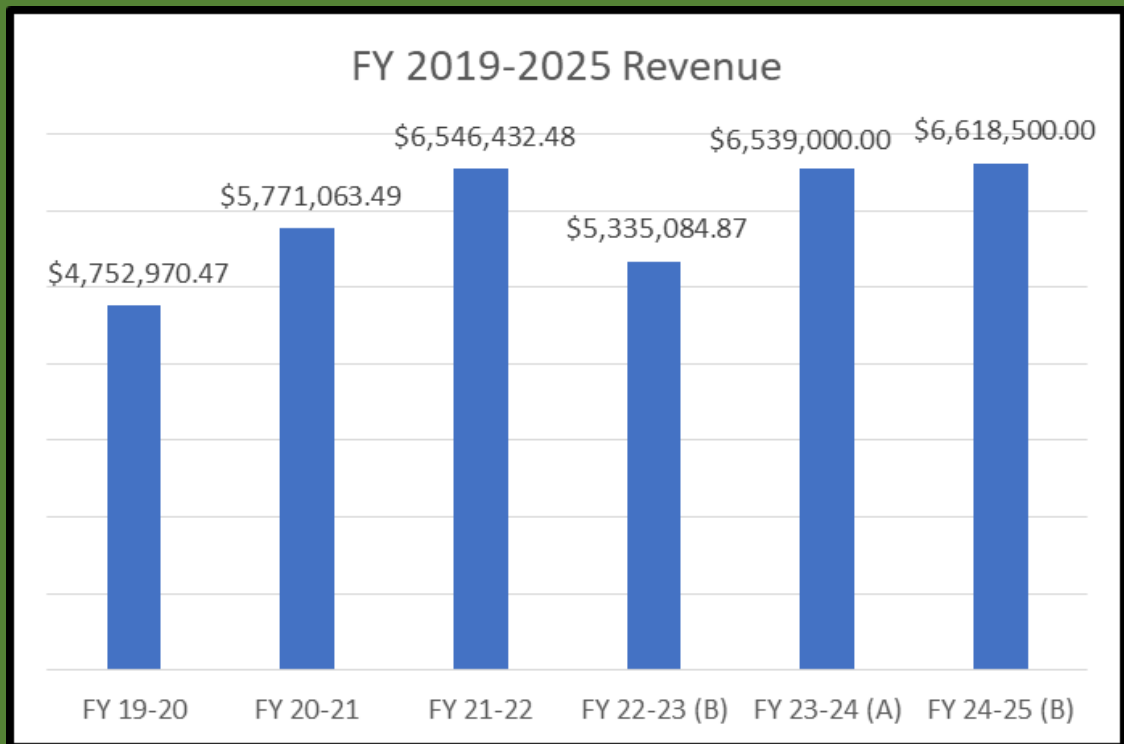
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AD VALOREM TAXES



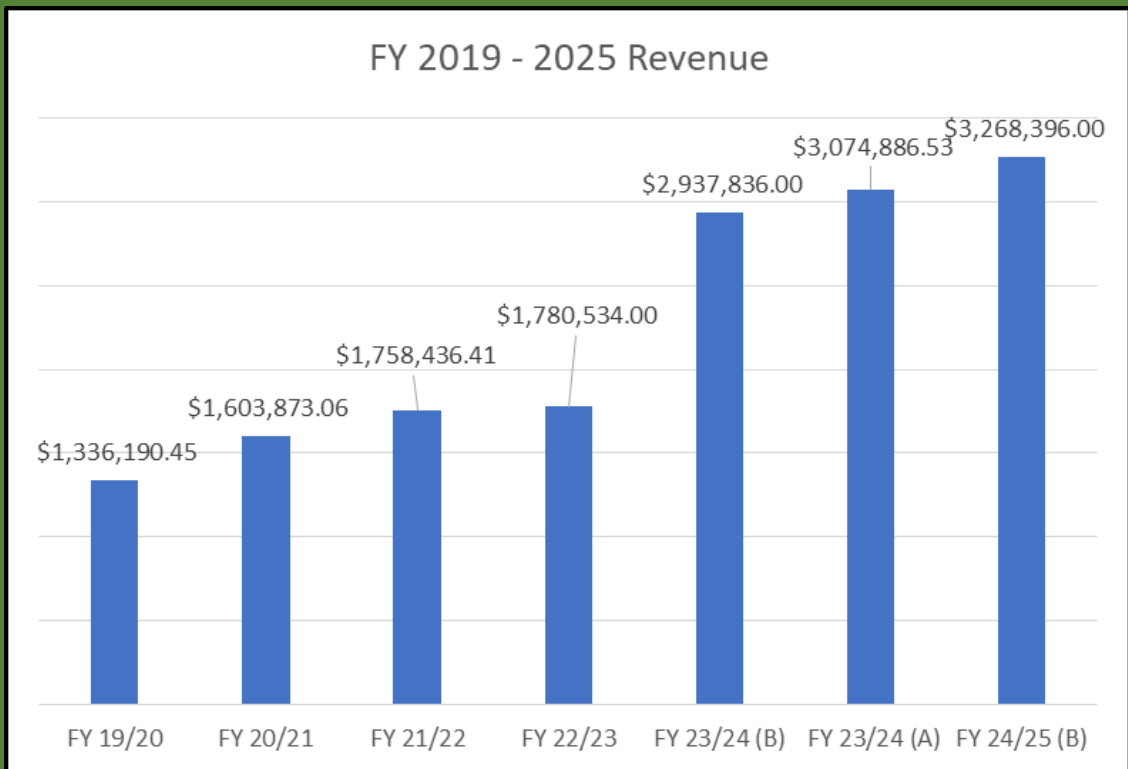
The majority of tax revenue received by the County is derived from real estate and personal property. The recommended budget is based on .0036 mil rate with a 97.1% collection rate to produce \$14,620,300.00 of revenue. Considering North Carolina General Statutes requiring the county to operate revenue neutral, during an revaluation year, the .0036 mil will generate \$329,000.00 more than the projected 2024 revenue.

SALES TAX



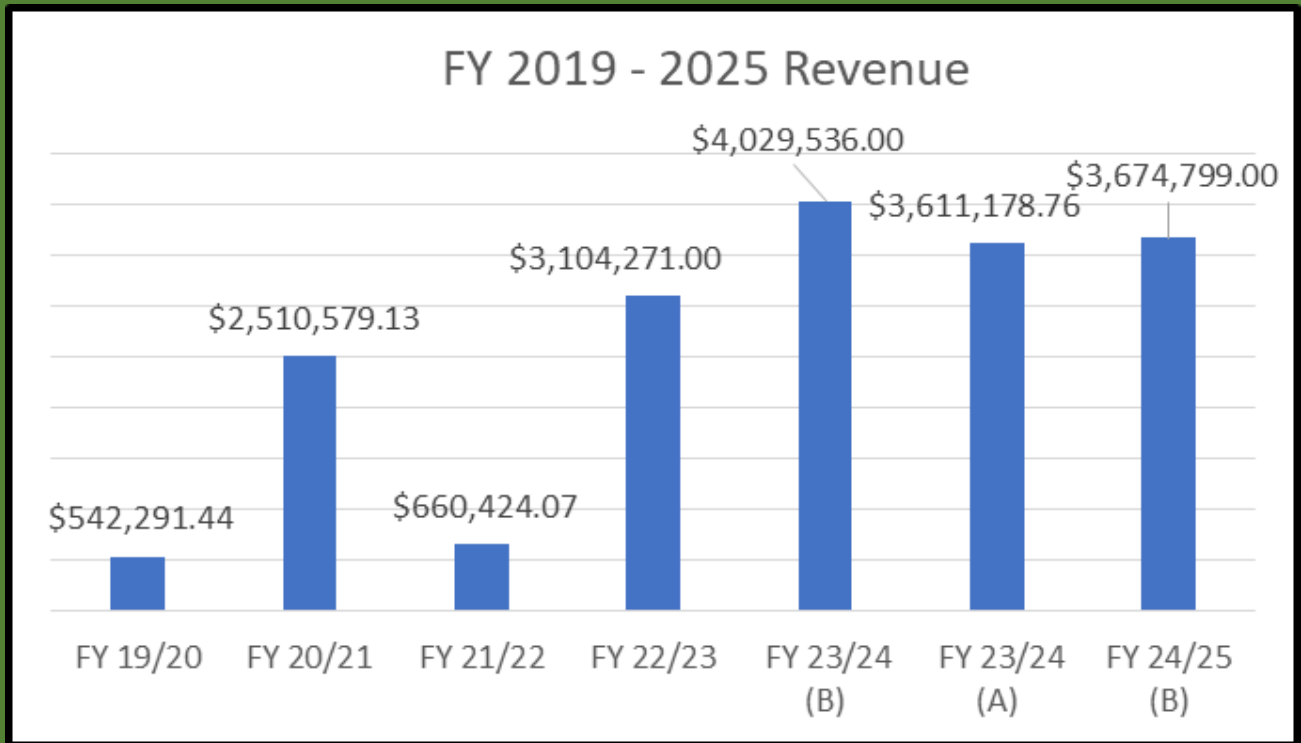
The recommended budget includes \$6,6185,00.00 of sales tax in the general fund for next year. This is equal to an increase of 1% compared to predicted current year revenues. Sales Tax revenue was calculated based on projected amounts through the end of FY 24. This estimate is conservative and appropriate with the economic uncertainty stemming from the continued raising of interest rates and banking instability.

SHERIFF'S FEES



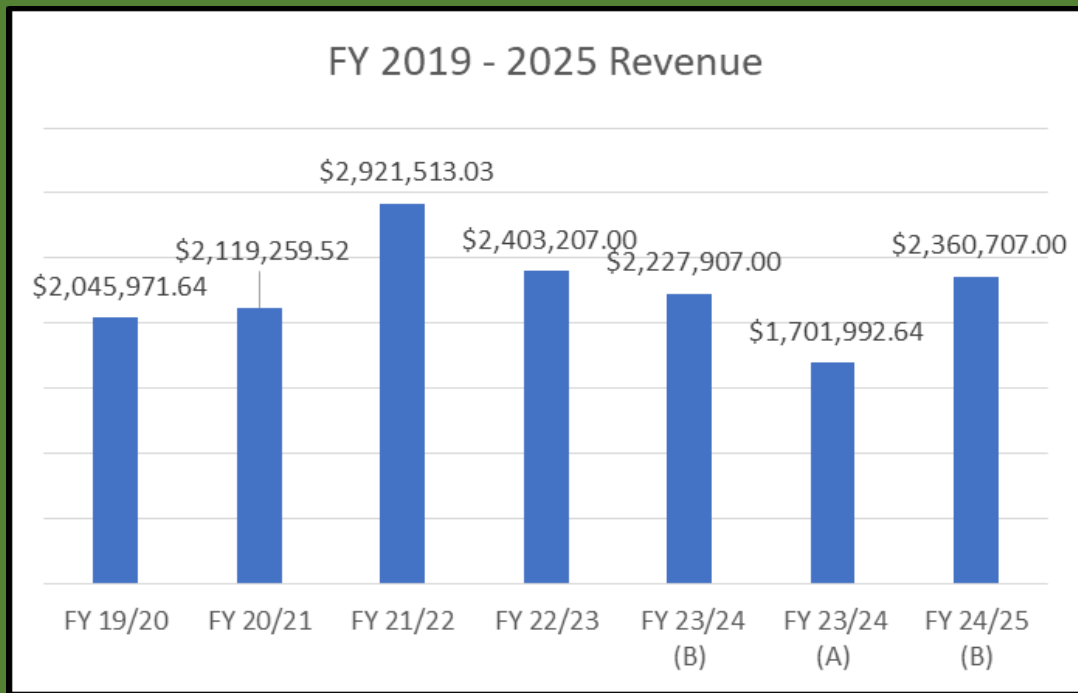
The recommended budget reflects \$3,268,396.00 in total revenue for the Sheriff's office. Nearly 62% of the amount received is for the housing of juvenile inmates, with an expected additional of \$547,500.00 from the same source. The remaining amounts are received through other fees such as fingerprinting fees, civil processing fees, and inmate commissary.

DSS



The recommended budget reflects revenues generally received from state and federal funding for the services that Madison County provides for its residents. Those include adoption assistance, foster care programs, Medicaid assisted programs including transportation expenses, as well as in-home aide and nutrition programs. The amount reimbursed by the state for the latter two programs is 50%.

HEALTH DEPARTMENT



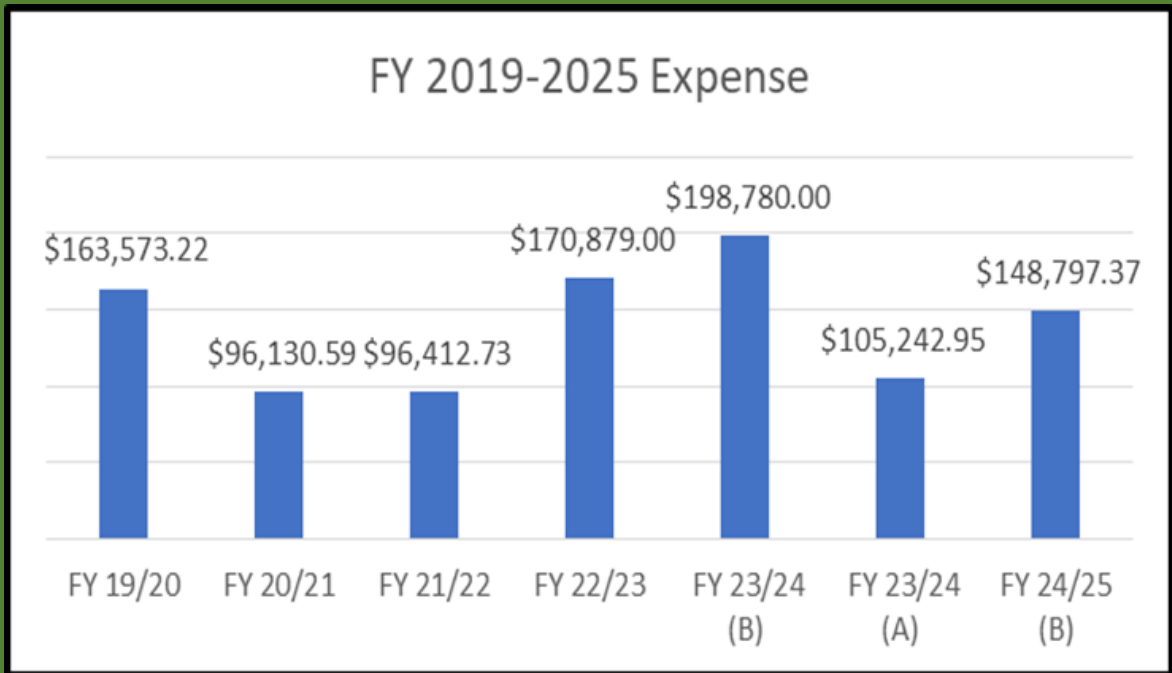
The Health Department Revenues consist of funds received from self-pay and insurance through Medical and Dental Clinic fees along with Environmental Health service fees. Other Health Department Revenues consist of Program funding from State and Federal Agreement Awards and through the continual pursuit of grant application awards from federal and local resources.

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Expense By Department
FY 2019 – FY 2025

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Board of Commissioners

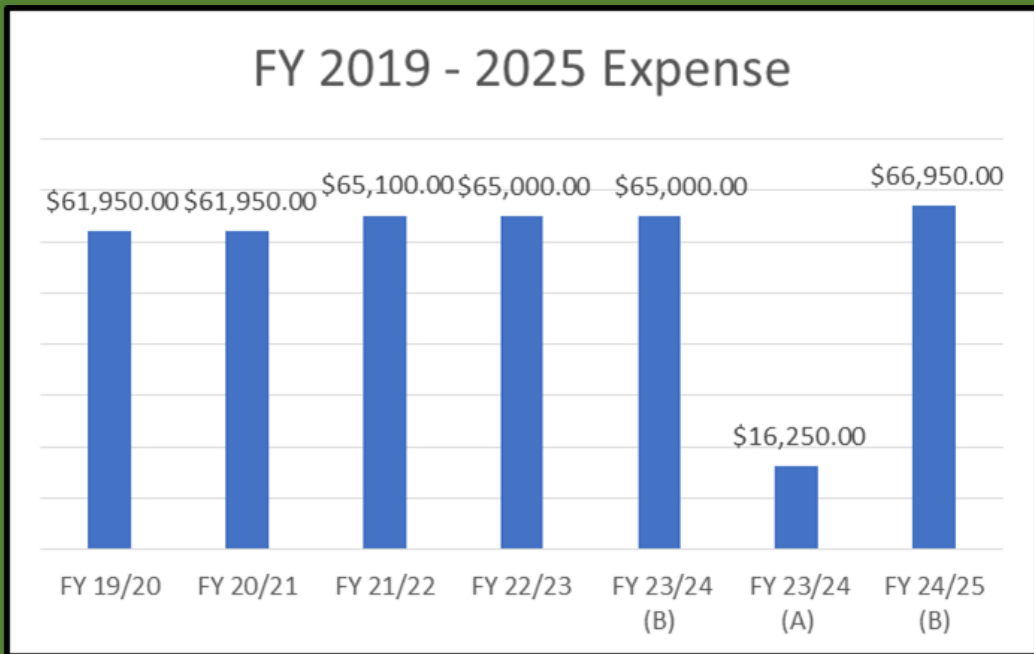


(B) Budget (A) Actual

FY 2025 Decrease \downarrow -25% - \$49,982.63

The five-member Board of Commissioners is elected at large for four-year staggered terms. They hold one regular business meeting per month on the second Tuesday and reserve the fourth Thursday for special meetings as required. The Board is charged with providing policy direction for the administration of County government and the efficient operation of government services.

County Attorney

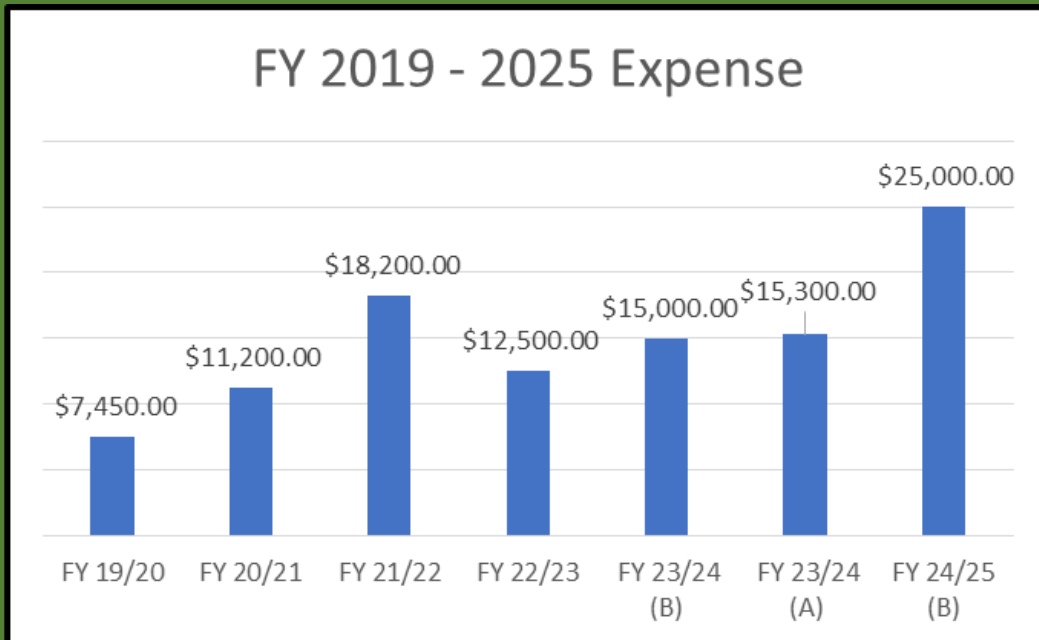


(B) Budget (A) Actual

FY 2025 Increase ▲ 3% **\$1,950.00**

The County Attorney and staff provides legal counsel to the County’s elected and appointed officials, and to all agencies and departments of the County. The County Attorney drafts and reviews contracts and documents and drafts and amends ordinances, resolutions, procedures, and regulations for Madison County. The County Attorney is also responsible for tracking legislation before the NC General Assembly and processes property damage and personal injury claims against the County.

Medical Examiner

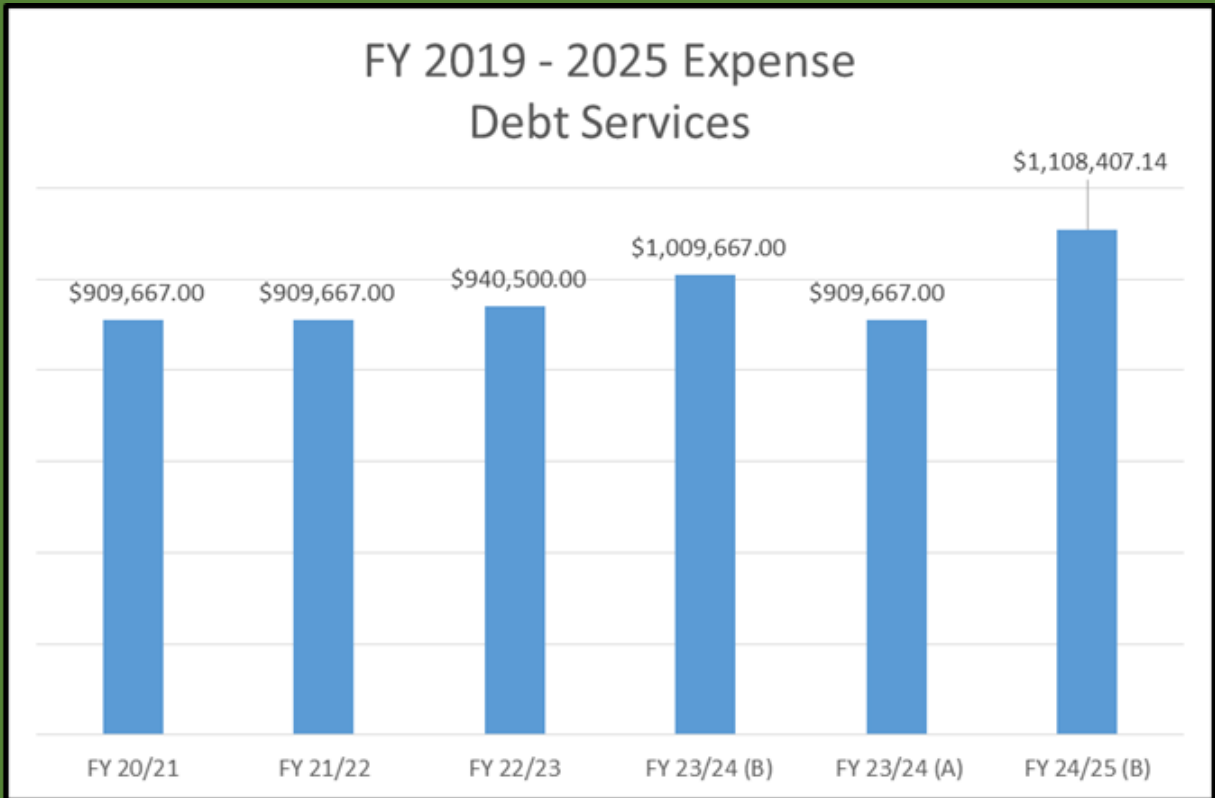


(B) Budget (A) Actual

FY 2025 Increase ▲ 67% **+\$10,000.00**

The Medical Examiner (ME) is a contracted service with NCDHHS responsible for determining how, when, and by what means a person met his or her death. The ME is in charge of the investigation of criminal deaths or questionable deaths in the interest of the public. It is the primary duty of the ME to state whether a death resulted from a criminal act or fault on the part of another person. The ME can close a case if it is decided that the death was not the result of a criminal act.

DEBT SERVICES

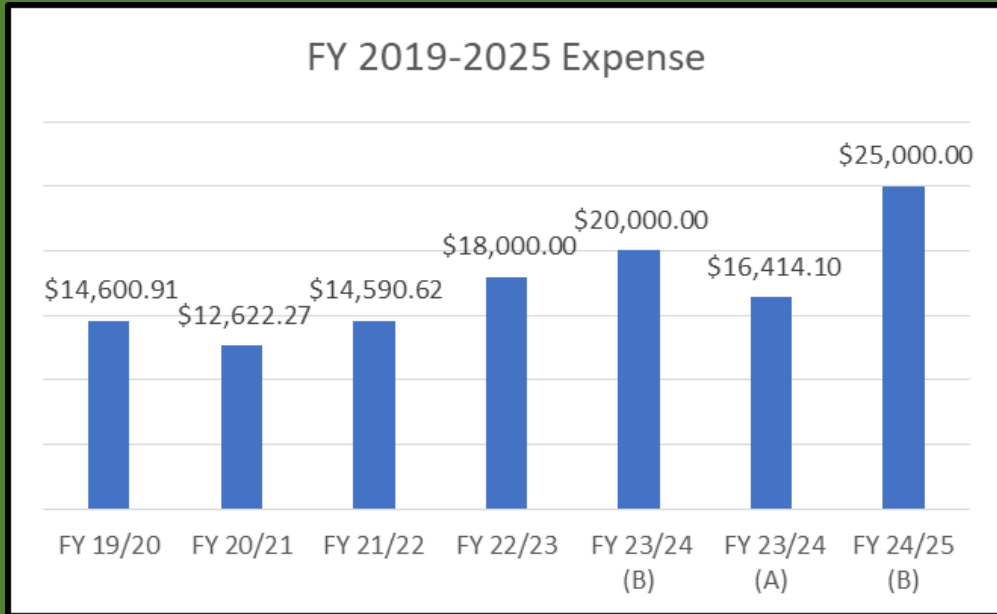


(B) Budget (A) Actual


FY 2025 Increase ▲ 9% \$98,740.14

Debt Service is the principal and interest paid on the County’s outstanding debt. The amount shown includes the school and correction facility debt funds, located in their respective Debt Service Funds. In addition, contingency funds are maintained in the Debt Services Department.

Bank Charges

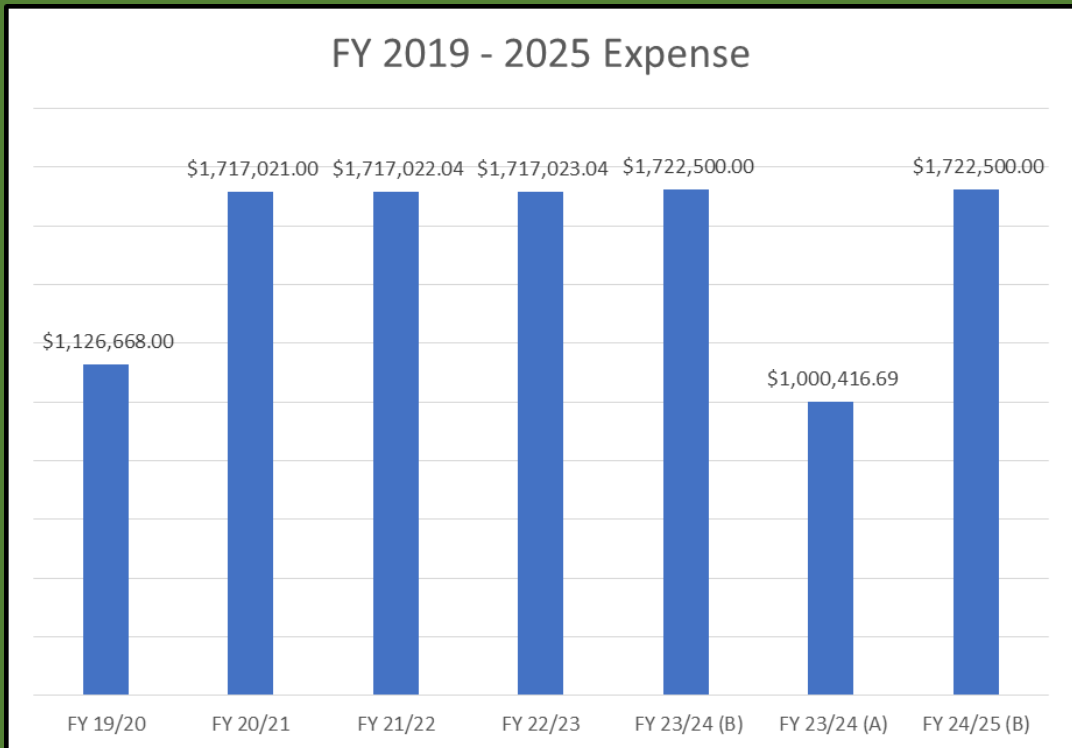


(B) Budget (A) Actual

FY 2025 Increase ^{25%}  **+\$5,000.00**

Charges imposed by our financial institutions for account set-up, maintenance, and transactional services.

Ambulance Service



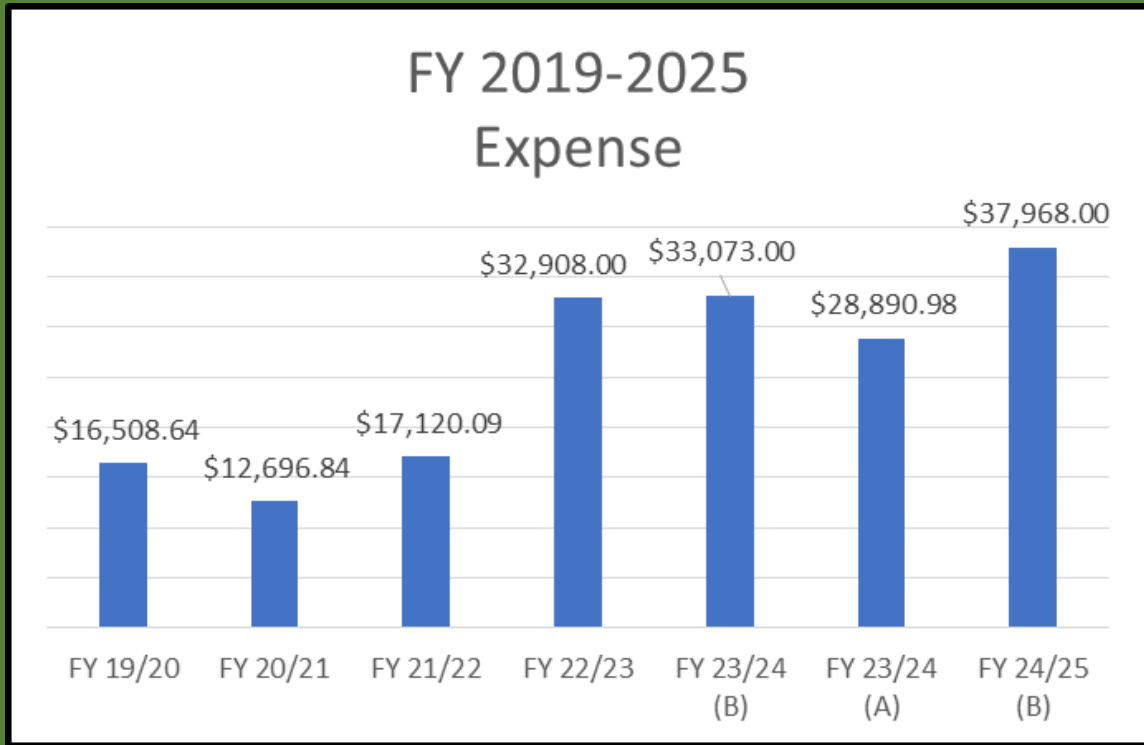
FY 2025

No Change

0% ↔

The County Ambulance service is a Contacted Service providing quality emergency care to the citizens and visitors of Madison County. This department operates Advanced Life Support Units at Paramedic level.

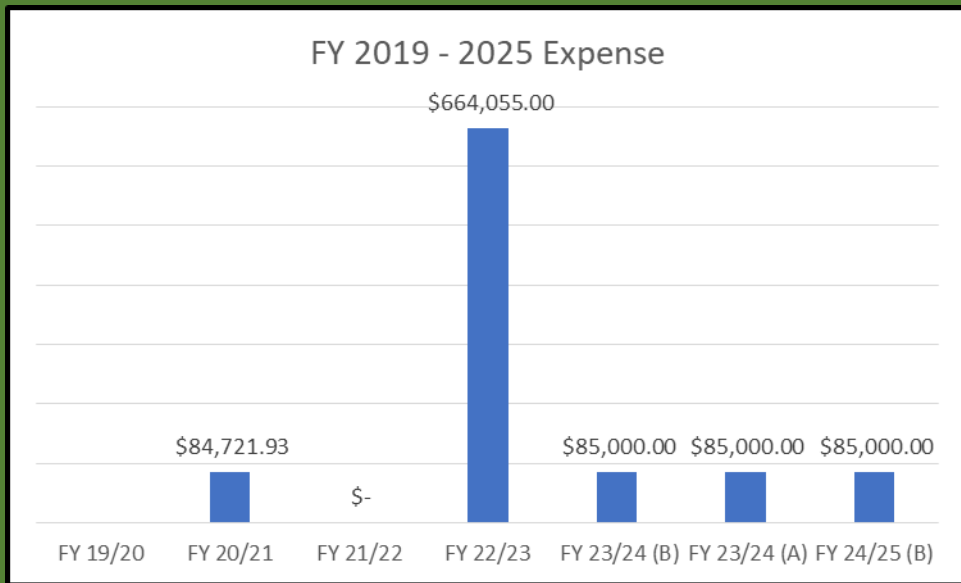
Court Facilities



FY 2025 Increase ^{15%} +\$4,895.00

The Court Facilities funds are used to support the operations of the County Courthouse.

Fund Transfer Out

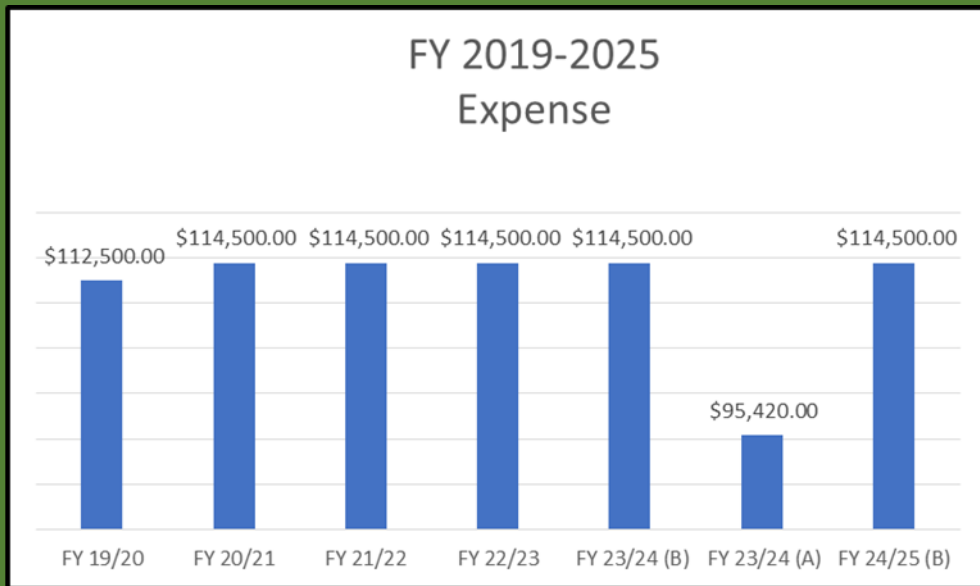


(B) Budget (A) Actual

FY 2025 No Change ↔ 0.00

Transfers are the funds that are transferred between the General Fund and any other County funds. The \$85,000 proposed is the estimate to fund the property tax re-evaluation.

A-B Technical College

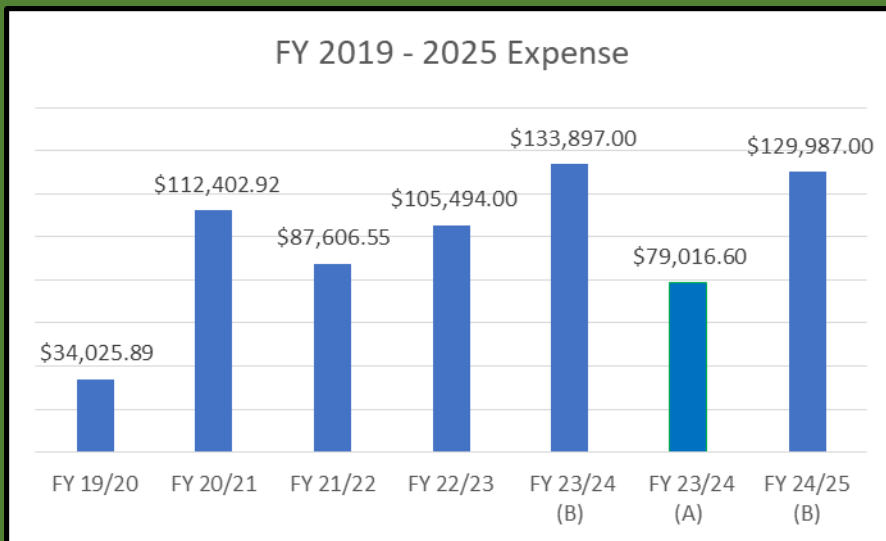


(B) Budget (A) Actual

FY 2025 No Change ↔ 0.00

Madison County provides AB-Tech funding to support contracted services, salaries, and utilities.

NC Forest Service

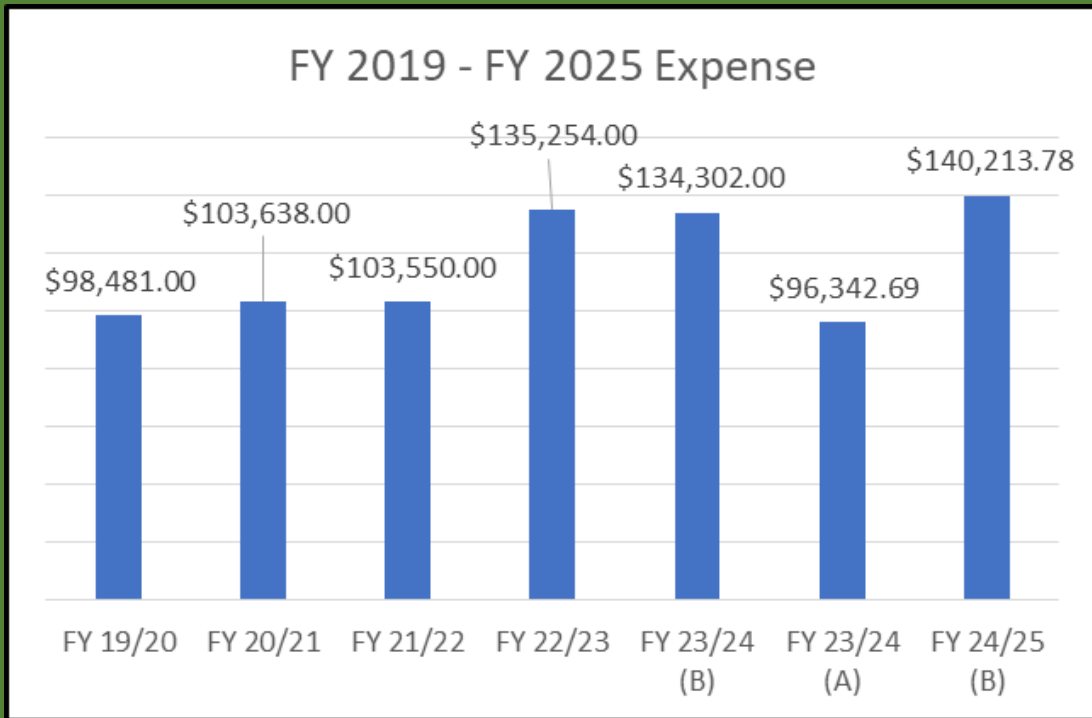


(B) Budget (A) Actual

FY 2025 Decrease \downarrow 3% \$3,910.00

The County provides funds to NC Forest Service to support the County Ranger who is stationed in Madison County.

Child Support

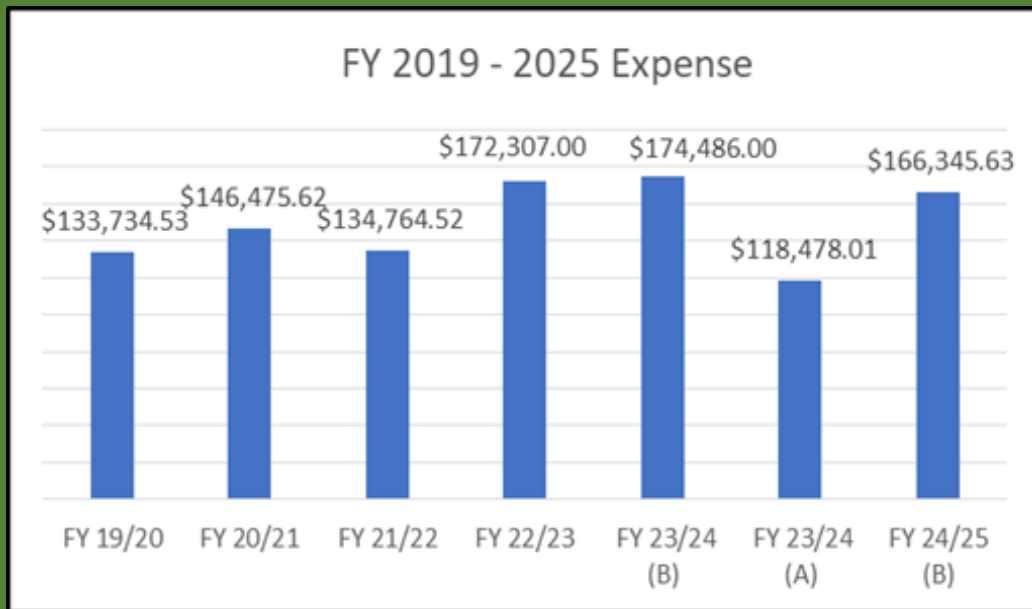


(B) Budget (A) Actual

FY 2025 Increase ▲ 4% **+\$5,911.78**

Child Support Services (CSS) are available to anyone who needs help collecting child support through a network of state and locally run offices. Individuals who receive services through Public Assistance (IV-A) or Foster Care (IV-E) programs are automatically referred to CSS free of charge. Custodial parents in Non-Public Assistance cases can inquire about CSS by telephone and receive an application and Supplemental Data Sheet to complete, or they can visit any local CSS office. Custodial parents are responsible for paying up to a \$25 non-refundable application fee. The CSS program is not authorized to help with custody, visitation, or property settlements.

SOIL & Water

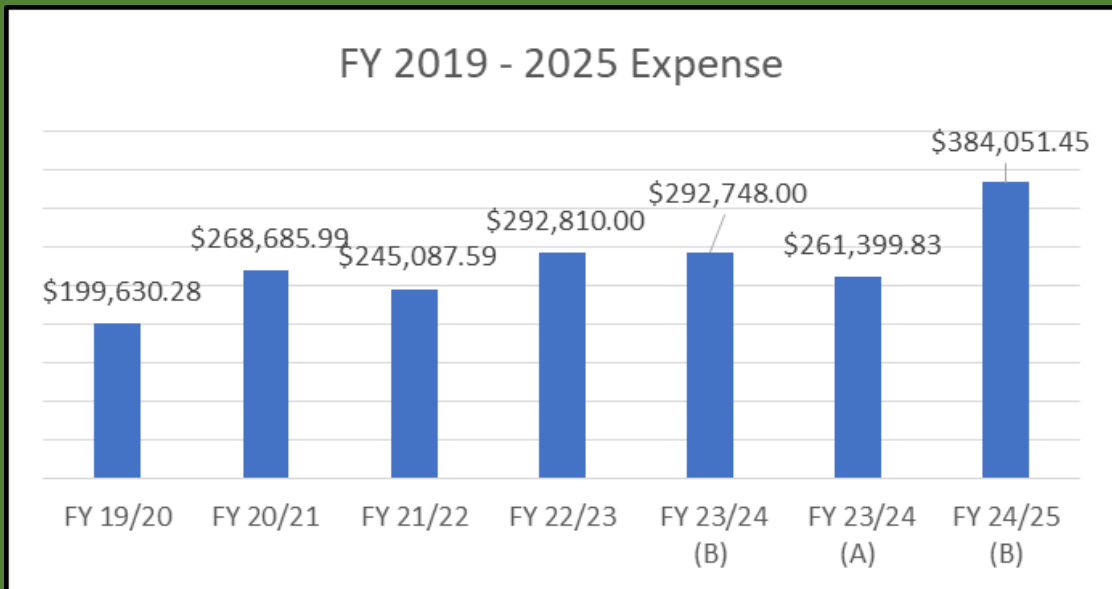


(B) Budget (A) Actual

FY 2025 Decrease \downarrow -5% **-\$8,140.37**

Soil and water conservation districts were established so that citizens could get assistance on the local level with conserving and managing important natural resources. The District is a non-regulatory agency that offers help on a voluntary basis. We have technicians who can advise about erosion problems and educate on North Carolina Agriculture Cost Share Program.

IT

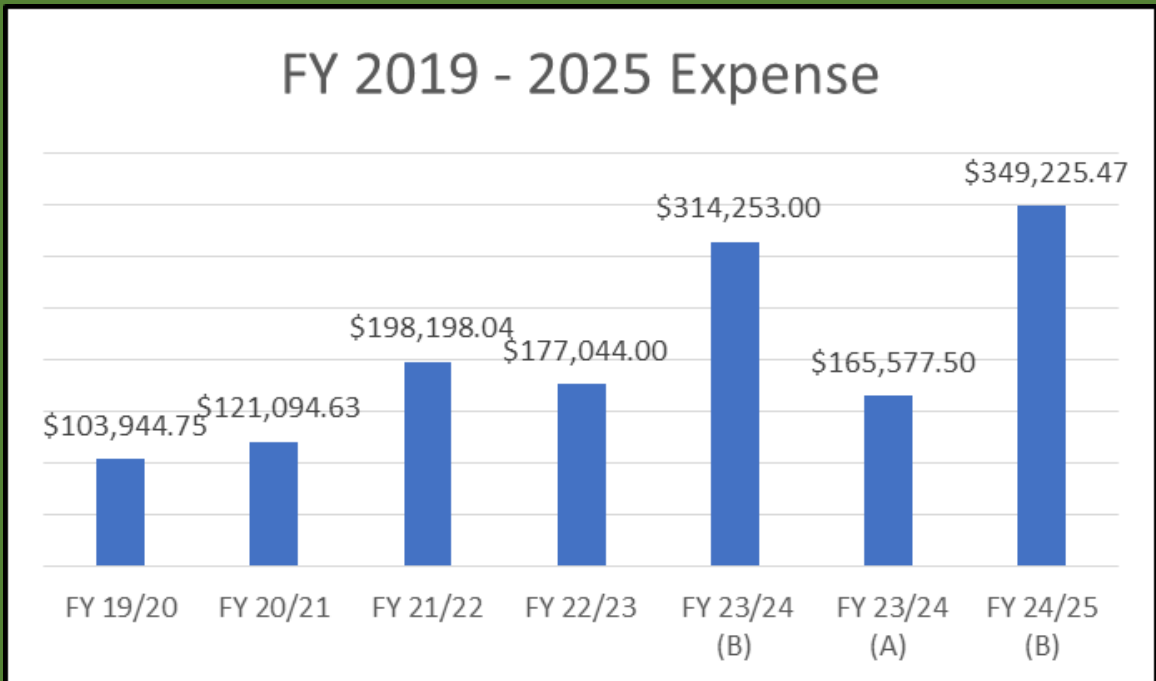


(B) Budget (A) Actual

31%
FY 2025 Increase  **+\$91,303.45**

The County Technology and Communications Department provides technology infrastructure and automation services to all Madison County departments. The County Technology and Communications Department endeavors to provide these services responsively, in a cost-effective way, utilizing technology in an appropriate manner.

Parks & Recreation

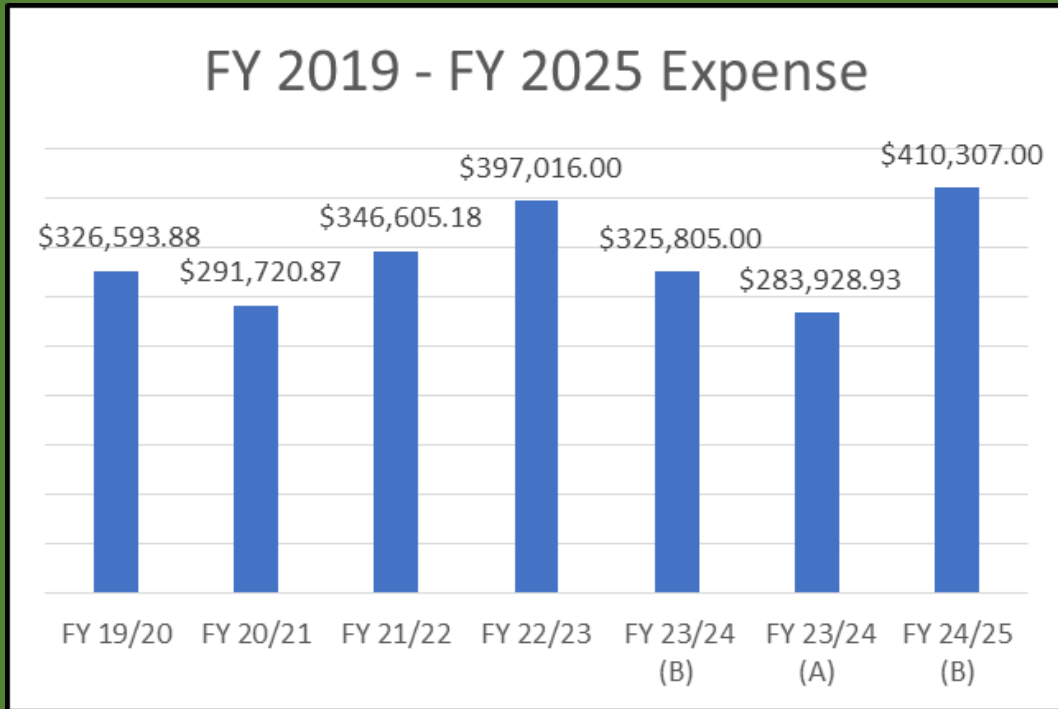


(B) Budget (A) Actual

FY 2025 Increase ▲ 11% \$34,972.47

The Madison County Parks and Recreation Department provides outdoor adventure programming and traditional recreation experiences to the citizens of Madison County, maintains or assists various local parks, and facilitates recreational partnerships between multiple entities.

Animal Services

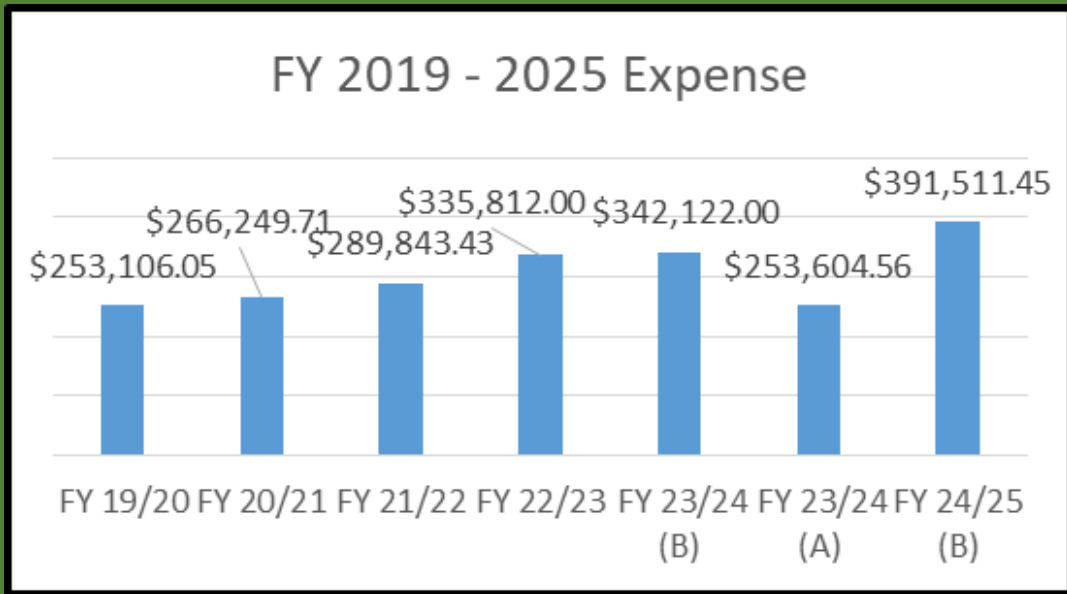


(B) Budget (A) Actual

FY 2025 Increase ▲ 26% **\$84,502.00**

Madison County Animal Services provide a variety of animal care and animal enforcement services to the residents of Madison County. The animal shelter staff assist with adoptions, animal surrenders, lost and found animal reporting, and spay/neuter education. Shelter staff provide daily care for animals at the shelter including socialization and enrichment activities. Animal Enforcement Officers educate citizens and enforce state and county laws relating to humane treatment of animals. Officers are also responsible for investigating animal cruelty, nuisance, and bites.

COOP Extension

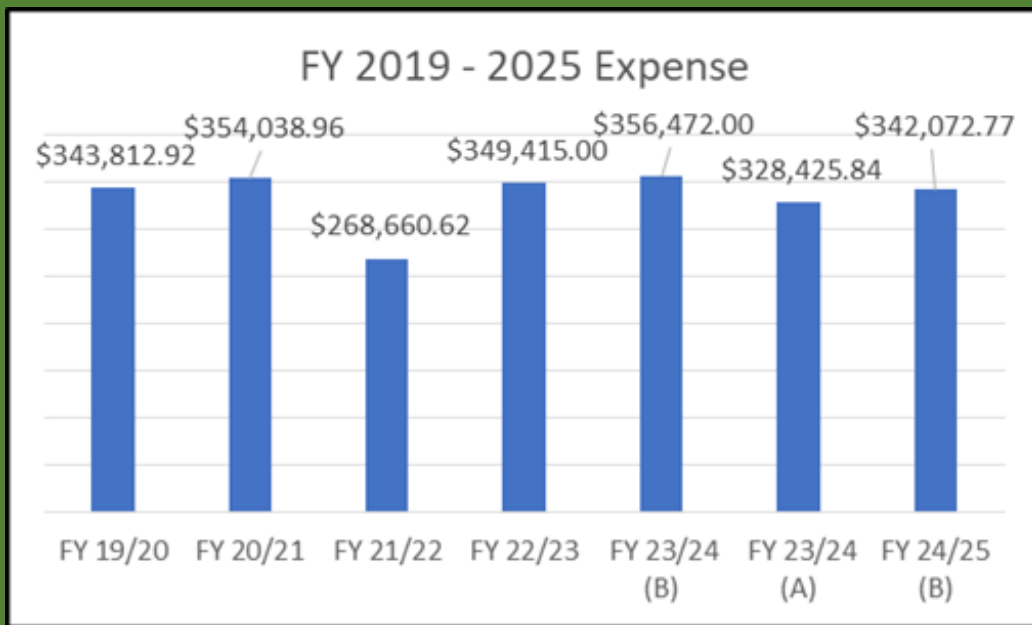


(B) Budget (A) Actual

FY 2025 Increase ▲ 14% **\$49,389.45**

The Madison County office of North Carolina Cooperative Extension is an educational partnership between North Carolina State University, North Carolina A&T State University, the U.S. Department of Agriculture and Madison County. Cooperative Extension provides community-based programs in five program areas: Building Quality Communities, Conserving and Improving the Environment and Natural Resources, Developing Responsible Youth, Enhancing Agriculture, Forest, and Food Systems, and Strengthening and Sustaining Families.

Board of Elections

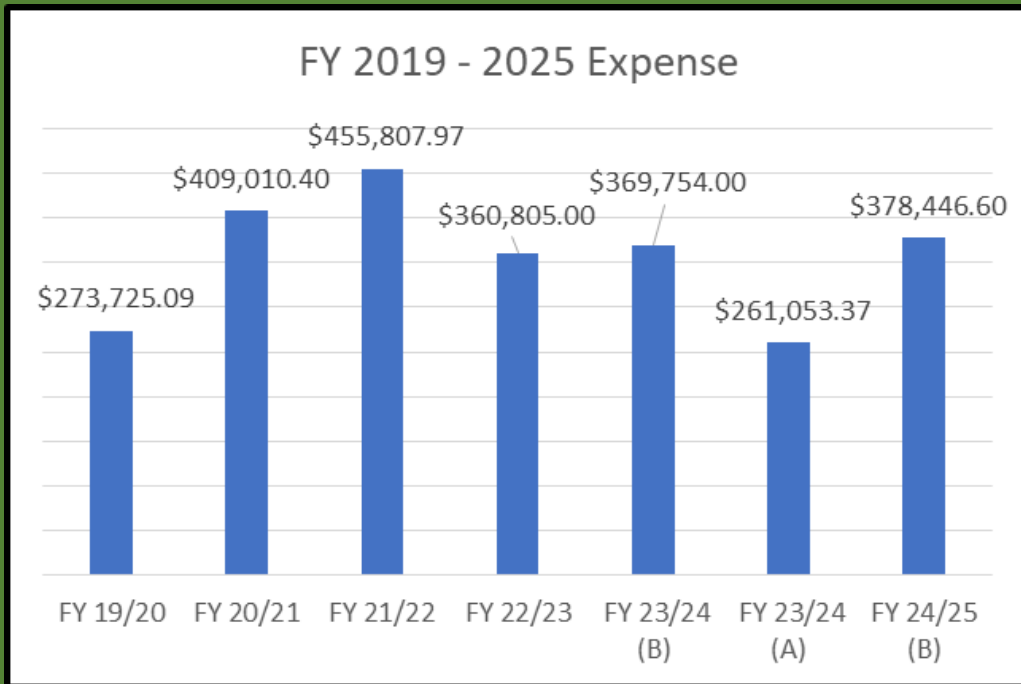


(B) Budget (A) Actual

FY 2025 Decrease \downarrow -4% $-\$14,399.23$

The County Board of Elections conducts all Federal, State, County, Municipal and Special elections within its jurisdictional boundaries in accordance with Federal and State elections laws and State Board of Elections policy, to ensure elections are conducted lawfully and fairly. They also operate voting sites, maintain voter registration lists, and handle all other aspects of elections administration.

Register of Deeds

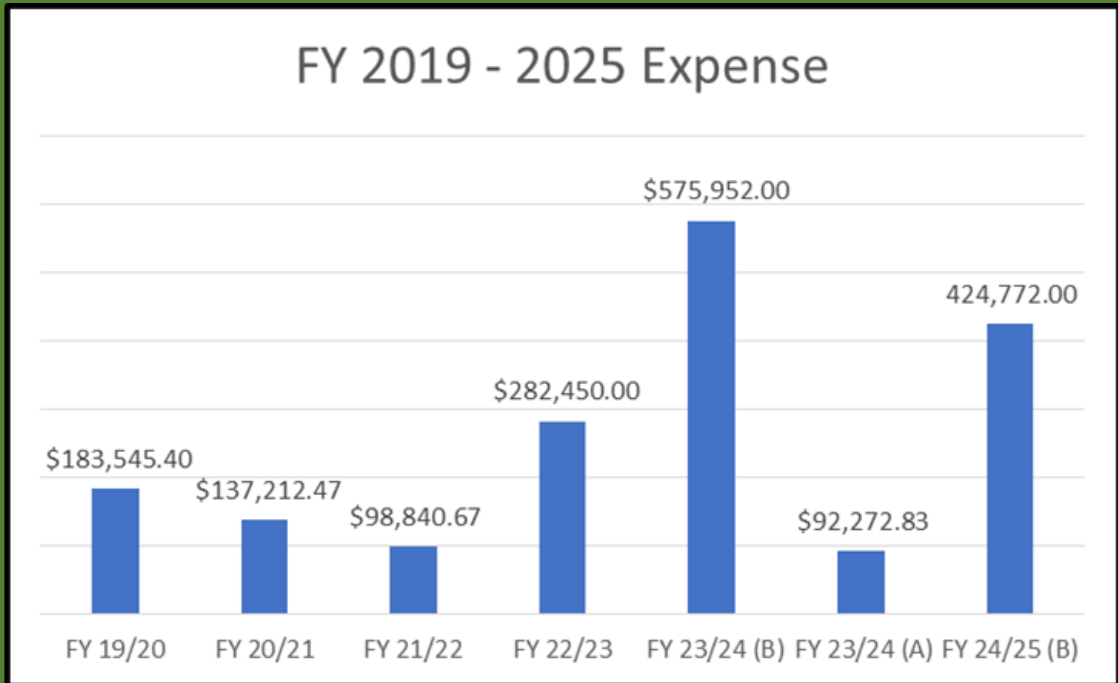


(B) Budget (A) Actual

FY 2025 Increase ▲ 2% +\$8,692.00

The County Register of Deeds serves as the primary custodian of permanent records for the county. This office records and maintains a variety of real property records including deeds, deeds of trusts, plats, and powers of attorney among other instruments. The Vital Records Division is responsible for Birth, Death and Marriage certificates as well as military discharges. In addition, Madison County Notary Public oaths are administered and maintained in this office. The General Statutes of North Carolina gives the Register of deeds the responsibility of protecting the integrity of these public records.

County Planning & Development

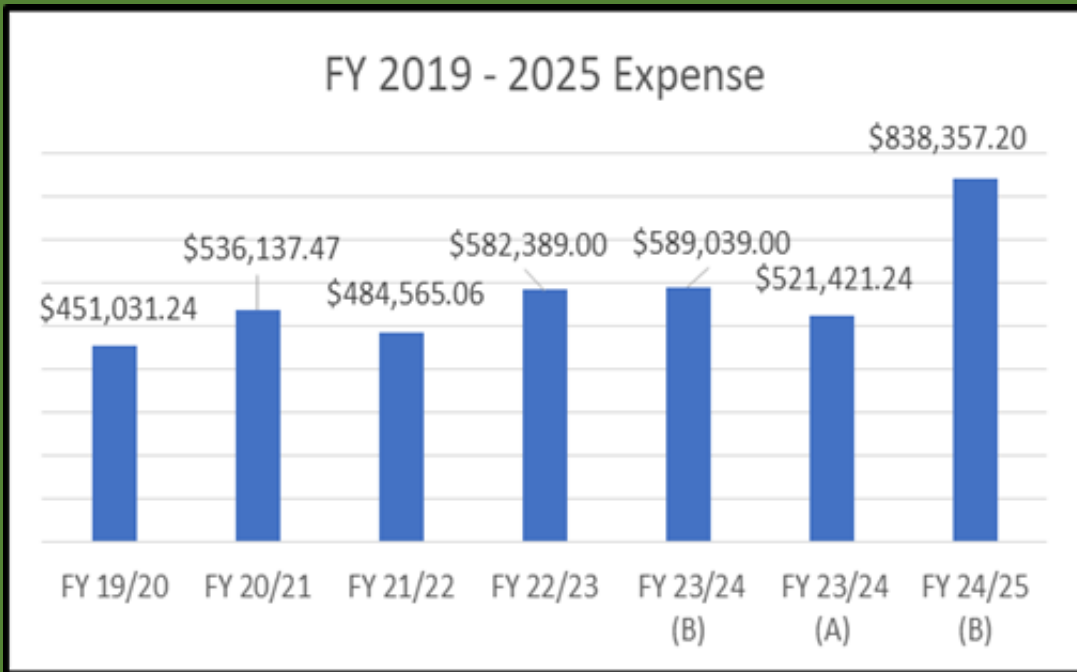


(B) Budget (A) Actual

FY 2025 Decrease \downarrow 26% $-\$151,180.00$

The County Planning and Development funds support community development projects. Funds go to Community based projects. Funds also go to WNC Communities to support rural community development, agriculture, and forestry.

Tax Administration



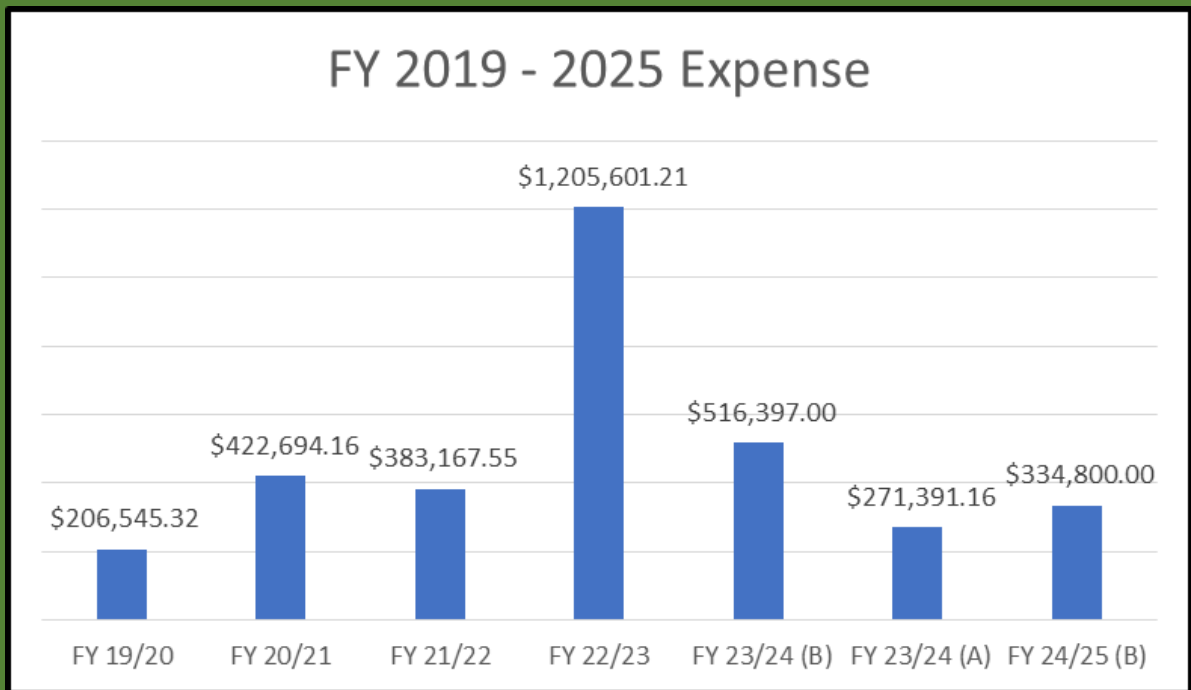
(B) Budget (A) Actual

FY 2025 Increase ▲ 42% +\$249,318.20

The Tax Administration Department is responsible for collecting all real and personal property taxes assessed within the county and responsible for maintaining records of real and personal property ownership to determine ad valorem taxation. This information is collected and used each year. The listing period begins in January. Real property is permanently listed and does not require the owner to re-list every year.

The Land Records / Geographic Information Services (GIS) Department is a function of the Tax Administration Office and is responsible for the development, maintenance, and dissemination of the County's digital geographic data.

Management Administration



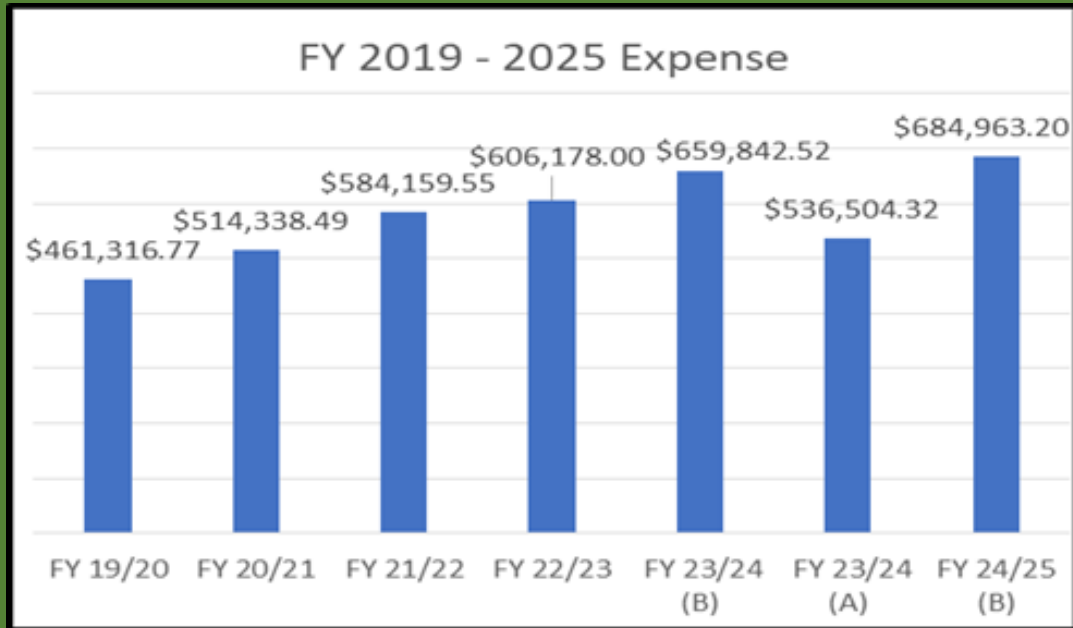
(B) Budget (A) Actual

35%

FY 2025 Decrease  -\$181,597.00

Management Administration enables 14 County Programs: Home Grant, WNC-Madison Manuf. Art Park, Hot Springs Internet Grant, Marshall Internet Grant, ARPA LACTF Capital, Smoky Mountain LME/MCO, Project Challenge, JCPC Admin, DJJDP: Cis, Madison Team Success, DJJDP: Kids At Work, Juvenile Mediation, Disposal Card Senior Subsidy, Drug Court Coordinator

Public Library

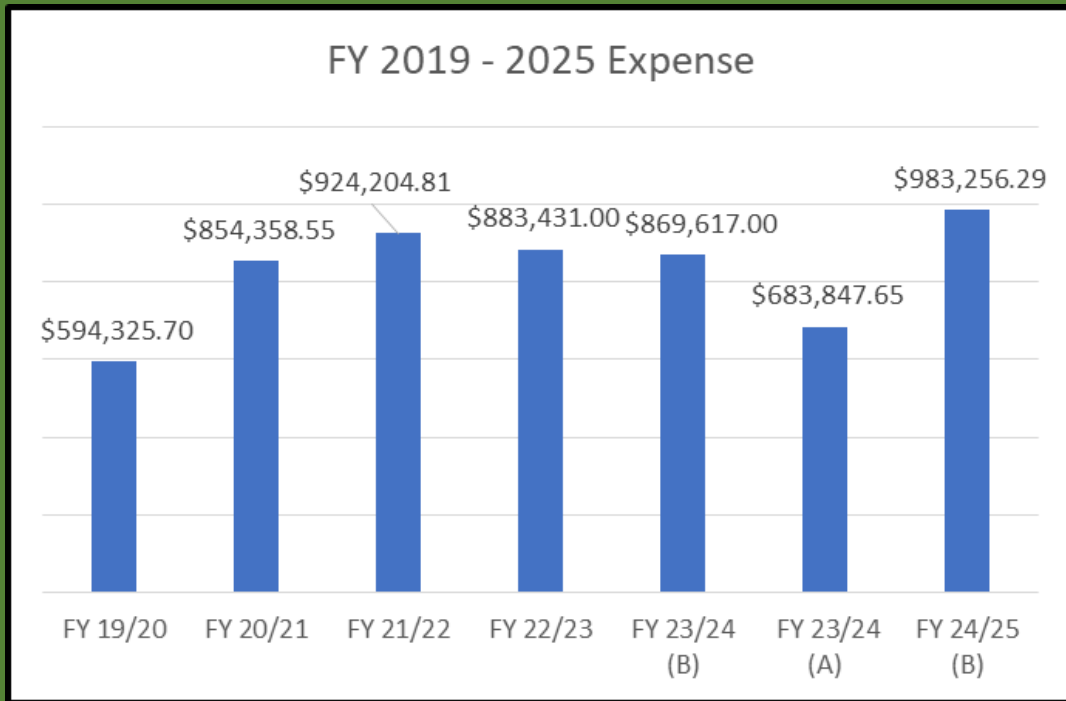


(B) Budget (A) Actual

FY 2025 Increase ▲ 4% +\$25,120.68

The Madison County Public Library serves the community's needs for information, learning and education, self-development and growth, connection with others, and leisure time activities through the provision of books and other materials for checkout, programs designed for all ages, outreach to community groups and learning institutions, access to technology and Internet service, and reference services by fulfilling basic and in-depth information requests.

E-911 / Emergency Management / Fire Marshal



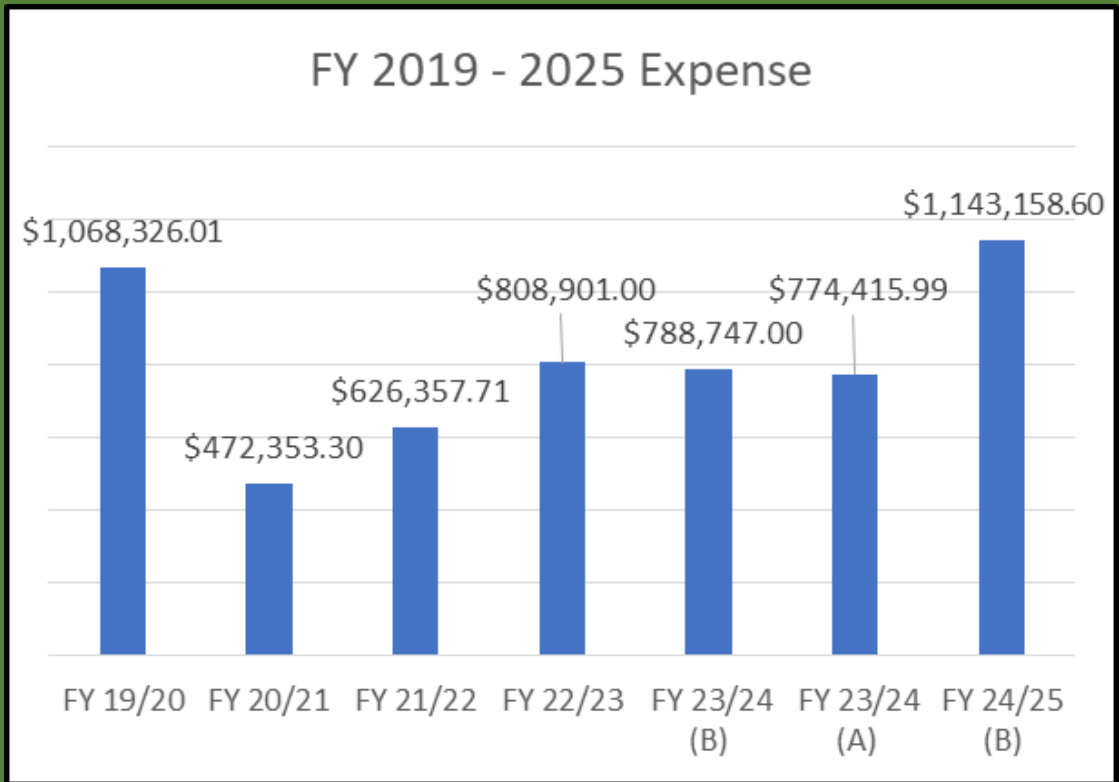
(B) Budget (A) Actual

FY 2025 Increase ▲ 13% **+\$113,639.29**

The County Emergency 9-1-1 Communications Center, also known as Emergency Operations Communication Center, answers emergency and non-emergency calls for service 24 hours a day, 365 days a year and dispatches the appropriate help. The professional staff provides quality service not only to our citizens but also to the first responders that we serve. Emergency communications in the mind of both citizens and public safety professionals are synonymous with “911”; the number dialed in an emergency.

In addition to providing Fire Marshal services the Madison County Emergency Management is the County's point of contact with North Carolina Emergency Management for disaster planning, preparation, response and recovery. This department coordinates all resources before, during, and after a disaster

Transportation & Operations

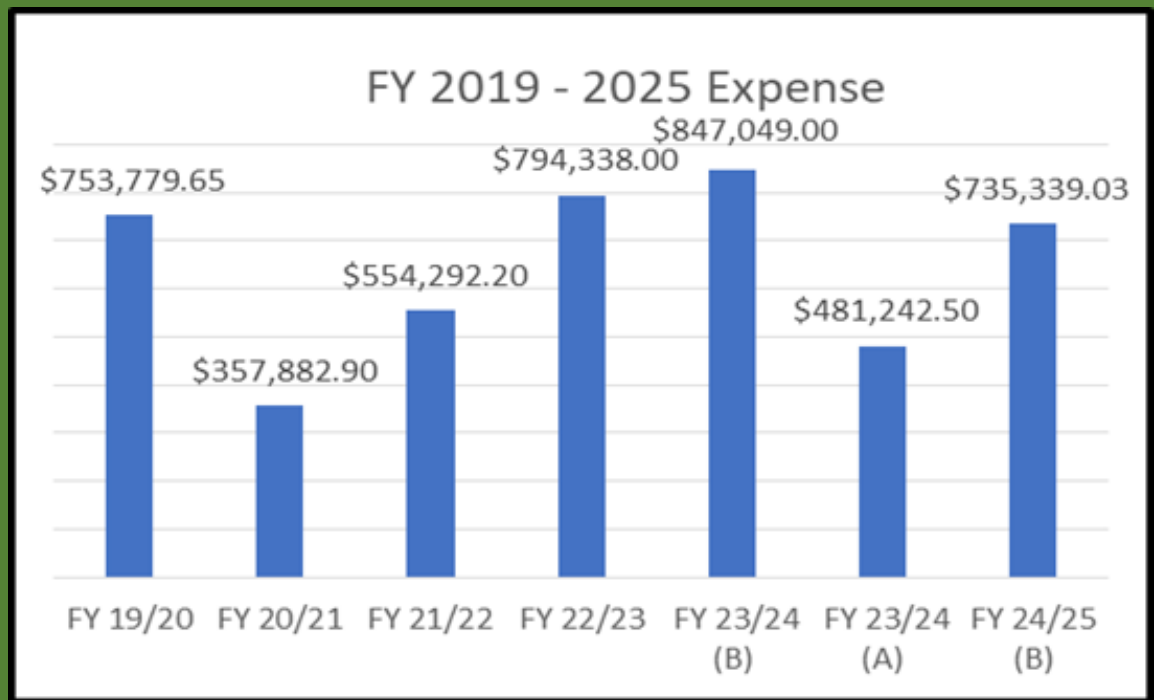


(B) Budget (A) Actual

FY 2025 Increase ▲ 45% +\$354,411.60

Mass Transit funds are used to provide County citizens with access to public transportation.

Developmental Services



(B) Budget (A) Actual

FY 2025 Decrease \downarrow -13% **-\$111,709.97**

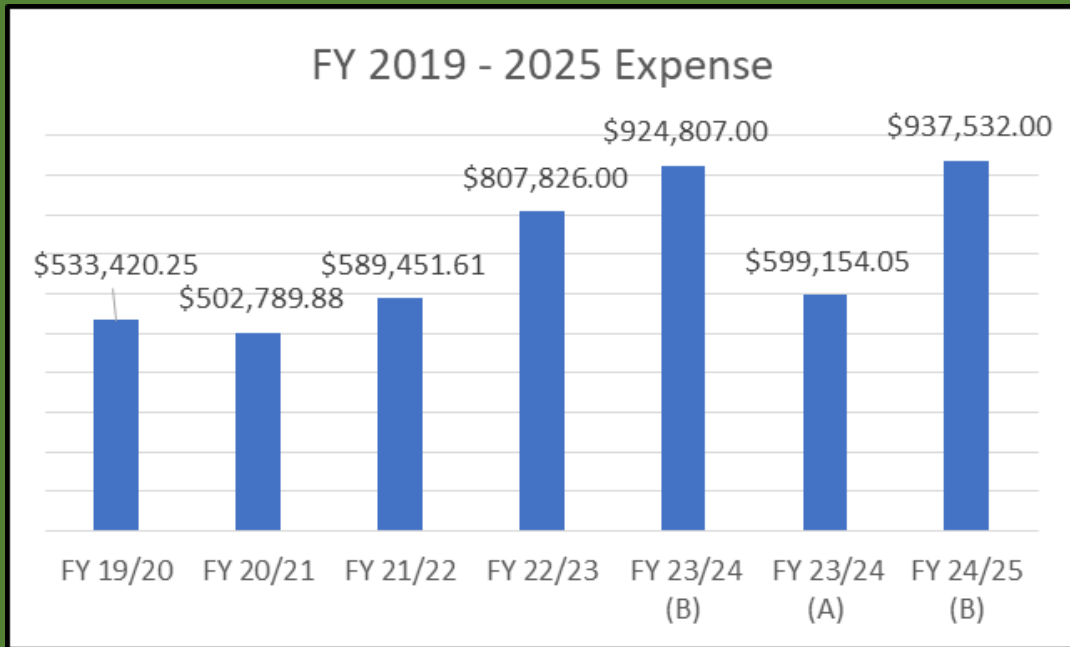
Economic Development:

Funds projects and partnerships that attract, retain, and build business, and stimulate economic growth.

Development Services is the consolidation of Building Inspections and the Planning Departments. The permitting specialists assist the public with permitting for both Development Services and Environmental Health.

Each Inspector is certified by the State of North Carolina to inspect building, electrical, plumbing and mechanical trades in both residential and commercial applications. As well, each inspector enforces NC state building codes and ordinances within County and State regulations.

Administration (CM/FM/HR)



(B) Budget (A) Actual

FY 2025 Increase ▲ 1% 12,725.00

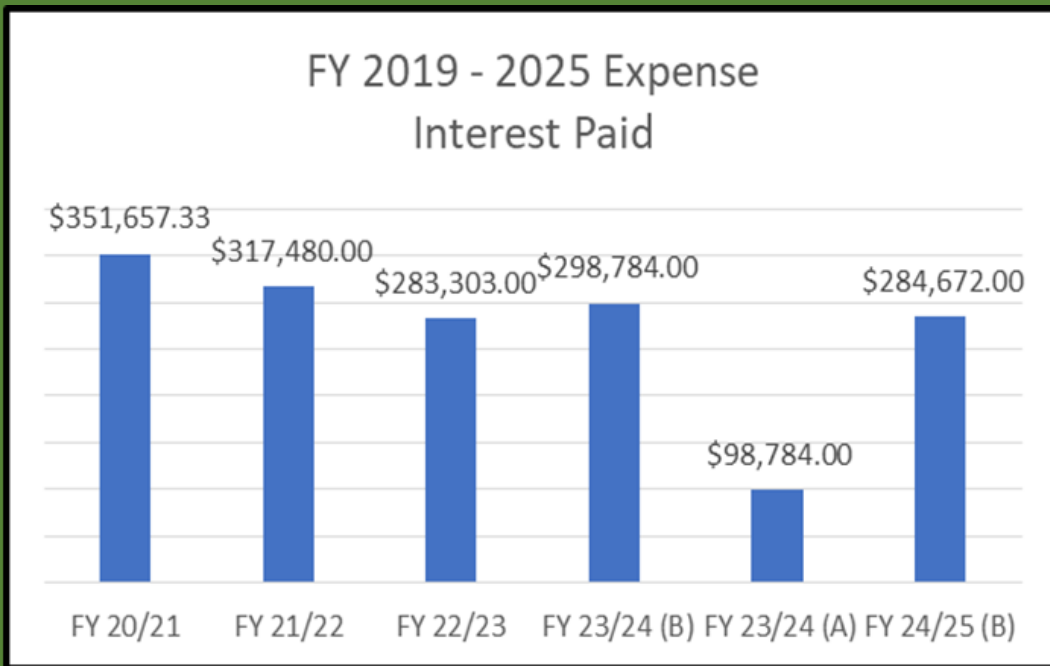
The County Administration houses the leadership including the County Manager, Human Resources and Financial Operations Directors.

The **County Manager** is the chief administrator and Budget Officer responsible to the Board of Commissioners for the administration of County government operations.

The **Financial Operations Director** provides fiscal management in accordance with the NC Local Government Budget and Fiscal Control Act (NC G.S. 159). The Finance Department is responsible for managing the General Fund, Special Revenue Funds, Internal Service Funds, and Capital Project Funds totaling over thirty million dollars, as well as intergovernmental component unit accounting and reporting. The integrity of the County's financial reporting is assured through a system of internal controls, internal audits, and an annual audit by an independent certified public accounting firm.

The **Human Resources Director** guides and aids employees throughout all aspects of the employee life cycle. These milestones include recruiting, onboarding, communicating, aiding employees in promotions/transfers and reviewing programs and benefits to create the best workplace possible.

DEBT SERVICES

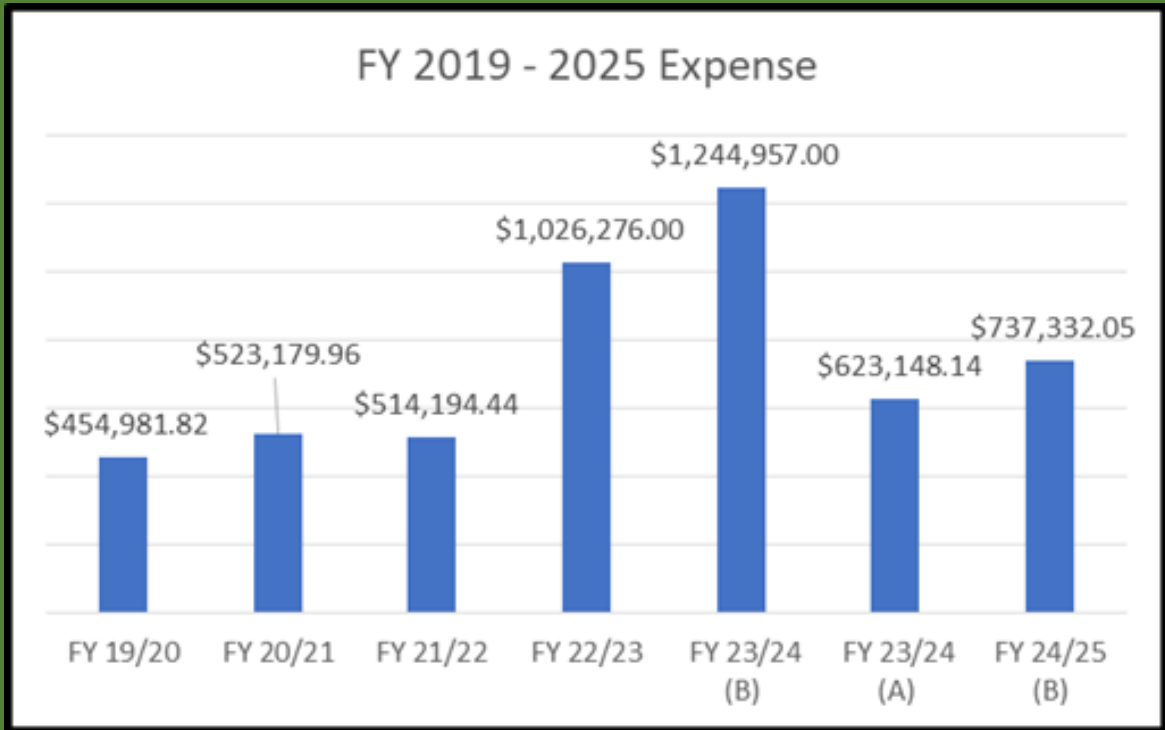


(B) Budget (A) Actual

FY 2025 Decrease \downarrow 5% \$ -14,112.00

Debt Service is the principal and interest paid on the County's outstanding debt. The amount shown includes the school and correction facility debt funds, located in their respective Debt Service Funds.

Maintenance

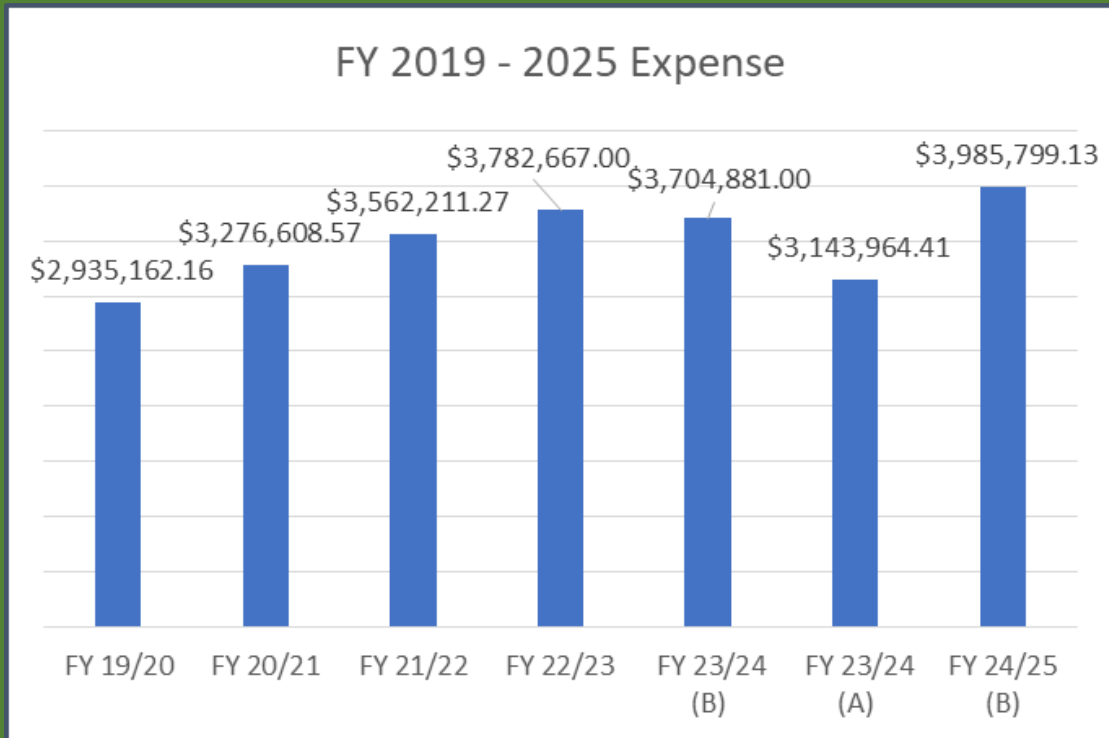


(B) Budget (A) Actual

FY 2025 Decrease \downarrow 40% **-\$491,963.20**

The Facilities and Maintenance Department provides safe, clean, and well-maintained facilities that fulfill the needs of customers, citizens, and outside agencies. As well as balancing the needs of different departments, while ensuring all are facilities presentable and accomplishing preventive maintenance.

MCHD

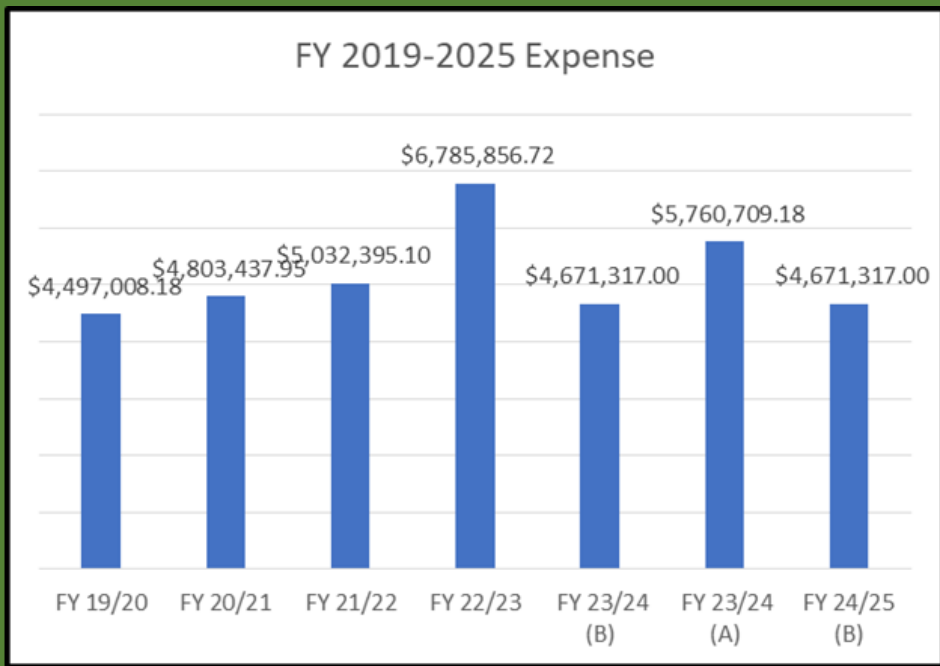


(B) Budget (A) Actual

FY 2025 Increase ▲ 8% + \$280,918.00

Madison County Health Department is responsible for assessing the health needs of the community, establishing health policies, identifying community resources to meet health needs, identifying threats to health, and providing health services. Public Health Services has staff consisting of the Health Director, nurse practitioner, physician assistant, public health nurses, environmental health specialists, nutritionists, health educators, lab technicians, social workers, dentist, dental hygienist, dental assistants, and medical office assistants.

SCHOOLS

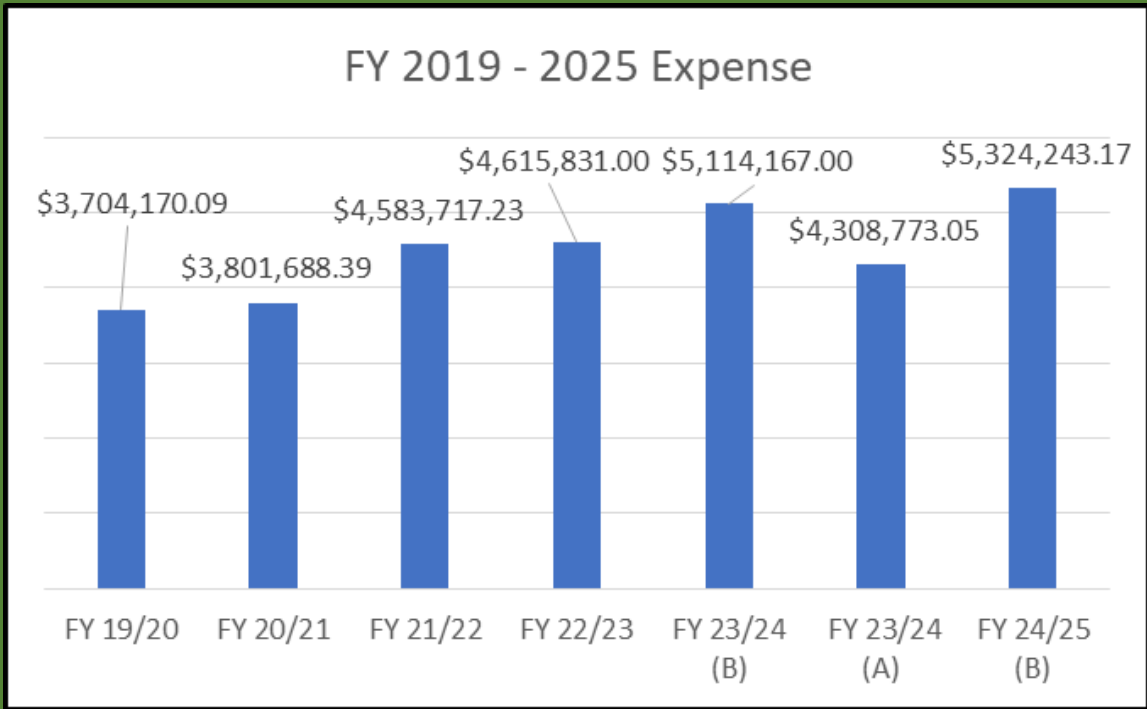


(B) Budget (A) Actual

FY 2025 No Change 0% ↔

Funds to operate the Madison County Public School System are provided by the County.

MCSO

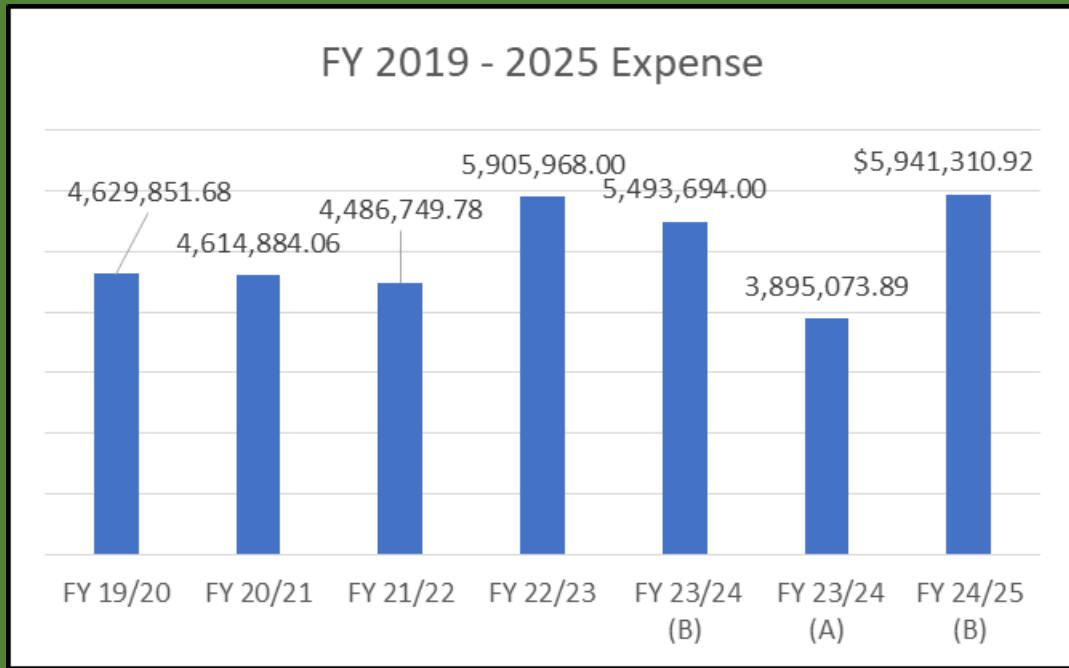


(B) Budget (A) Actual

FY 2025 Increase  4% \$210,076.17

The Madison County Office of the Sheriff protects the safety of the citizens of Madison County and enforces the laws of North Carolina. There are several departments and specialty units within the Sheriff’s Office and these include: Detention, School Resource Officers, K9 Teams, Criminal Investigations, Sheriff’s Response Team, Civil Process, Patrol, and Court Security.

DSS



(B) Budget (A) Actual

FY 2025 Increase ▲ 8% **+\$447,616.92**

The Department of Social Services administers 40 different programs for the benefit of the citizens of Madison County. The department has several programmatic teams that operate specifically under Federal and State legal authority to provide Aging and Adult Services and Family and Children's Services.

The County Veterans Officer assists veterans and their dependents in applying for VA benefits such as: Burial benefits, Discharge upgrades, Educational and scholarship benefits, Hospitalization and medical care, Service-connected compensation, Total disability pension, and VA low interest home and business loans.

MADJISON

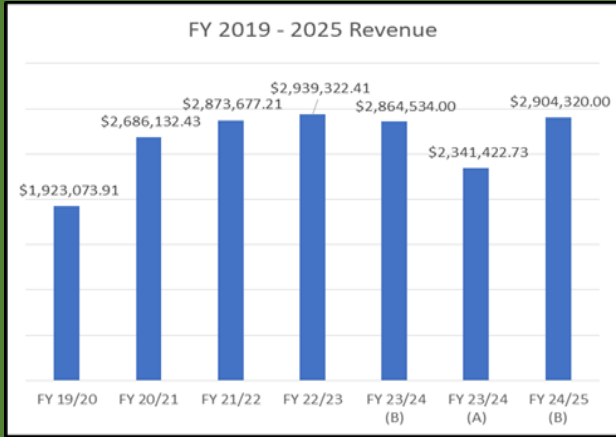
A scenic view of a river flowing through a valley. The hillsides are covered in trees with vibrant autumn foliage in shades of orange, yellow, and red. The river is in the foreground, and the background shows more distant hills under a clear sky.

FY 2024
SOLID WASTE

The Jewel of the Blue Ridge

SOLID WASTE

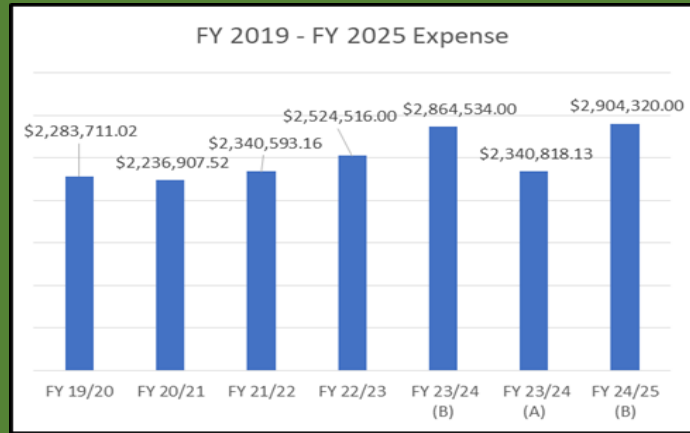
FY 2025 Projected Revenue



(B) Budget (A) Actual

\$2,904,320.00

FY 2025 Projected Expense



(B) Budget (A) Actual

\$2,904,320.00

FY 2025 Increase ^{1%} **+\$39,786.00**

The Madison County Solid Waste Management Fund is used to operate the Solid Waste Department. The Solid Waste Fund is a separate from the general fund.



MADJISON



FY 2025
FEE SCHEDULE

The Jewel of the Blue Ridge

MADJISON

A scenic view of a river flowing through a valley. The hillsides are covered in trees with vibrant autumn foliage in shades of orange, yellow, and red. The river is in the foreground, and the background shows more distant hills under a clear sky.

Glossary

The Jewel of the Blue Ridge

Glossary

Adopted Budget

The budget approved by the County Commissioners and enacted, on or before June 30 of each year.

Ad Valorem Taxes

Commonly referred to as property taxes, ad valorem taxes are levied on the value of real, certain personal, and public utility property according to the property's valuation and tax rate.

Allocate

To distribute (resources or duties) for a particular purpose.

Annual Budget

A budget that covers a single fiscal year Assessment The process for determining values of real estate and personal property for taxation purposes.

Balanced Budget

A budget in which the sum of estimated net revenues and appropriated fund balance is equal to appropriations.

Budget

An annual financial plan that identifies revenues, specifies the type and level of services to be provided, and establishes the amount of money which may be spent within a certain time period.

Budget Document

A formal document presented to the Board of Commissioners containing the county's financial plan for a fiscal year.

Capital

A budget allocating money for the acquisition or maintenance of fixed assets such as land, buildings, and equipment.

Capital Outlay

Expenditures for the acquisition cost of capital assets, such as equipment, or expenditures to make improvements to capital assets that materially increase their value or useful life.

Debt Service

Payment of interest and principal on an obligation resulting from the issuance of bonds.

EMS

Emergency Medical Services.

Expenditures

The measurement focus of governmental fund accounting. Financial resources expended during a period for operations, capital outlay, and long-term principal retirement and interest on debt. Expenditures reflect the cost incurred to acquire goods or services Fiscal Year (FY) The year in which the budget is adopted starts on July 1st and ends on June 30th of the next year.

Fund

An annual compilation of the projected revenues and expenditures for a government fund.

General Fund

The general operating fund of the county used to account for all financial resources except those required to be accounted for in another fund

Geographic Information System (GIS)

A computer-based technology that captures, stores, analyzes and displays information about places on the earth's surface: what's on it; what's under it; what the land is worth; where the natural resources, people and utilities are located.

Manager's Message

A written overview of the proposed budget from the county manager to the Board of Commissioners which discusses the major budget items and the county's present and future financial condition.

Mission Statement Fundamental purpose

a statement of what a department really wants to accomplish. The statement should refer to the impact on the County and its people

Operating Expenditures

The cost for personnel, materials and equipment required for a department to function.

Project Fund

This is a fund that includes on-going revenues and expenditures that “roll” from one year to the next, such as Tropical Storm Fred's recovery.

Recommended Budget

The budget presented to the County Commissioners with the endorsement of the County Budget Officer/County Manager.

Revenue

Income (excluding transfers and proceeds from the sale of bonds or notes) for the fiscal year. The major categories of revenue include local taxes, state shared revenues, fees and charges, interest on investments, federal revenue sharing, and fines and forfeitures.

Special Revenue Funds

Account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments, or for major capital projects) that are restricted or committed to expenditures for specified purposes.

Strategic Plan

This is a long-range plan that guides the direction of the County departments in how to conduct day-to-day business to reach longer term goals.

Tax Rate

The amount of tax levied for each \$100 of assessed valuations.

Transfers (In/Out)

Amounts transferred from one fund to another to assist in financing the services for the recipient fund