COUNTY OF MADISON, VIRGINIA

Proposed FY 2019 Budget

Presented March 22, 2018

For Consideration During Public Hearings on April 10 & 24, 2018

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COUNTY OF MADISON, VIRGINIA

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BOARD MEMBERS
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Madison County Board of Supervisors

Jack Hobbs
County Administrator

V. R. Shackelford, III
County Attorney

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DA: **March 22, 2018**

TO: **Madison County Board of Supervisors**

BY: **Jack Hobbs, County Administrator**

RE: **FY19 Budget Message**

I am pleased to present this budget proposal for Madison County's July 1, 2018-June 30, 2019 fiscal year as developed during many meetings of the Madison County Board of Supervisors and through many hours of work by the County staff.

This is a maintenance budget, built for the purpose of continuing existing services during FY19. It does, however, endeavor to position the County to sustain operations and meet the opportunities and challenges in the years ahead.

The proposal also represents an effort by the Madison County Board of Supervisors to be clearer and more transparent its operations to the County's residents and business operators. To this end, more peripheral documents have been included in the budget package which is to be made available for viewing on the County's new web site.

Revenue

This proposal relies on money "found" via revenue estimates that are higher than in years past and using retained earnings (accumulated surpluses from prior budget years, aka the "fund balance") to balance the budget. No tax increases are proposed, and the only proposed change in rate and fees is associated with the proposed move from annual to lifetime dog tags.

A source of major uncertainty for the upcoming fiscal year involves state funding. As of this writing no official proposed school budget has been received since the Madison County School Board has not received good revenue estimates from the state, a major source of funding for that County service. State funding for the departments headed by constitutional officers is also in question.

Personnel

Changes to the personnel portions of the budget of note include no changes to benefit programs, a 2% cost of living adjustment, and:

- One new Parks and Recreation Authority employee,

- The conversion of most of the part-time employee budget in the Facilities and Maintenance Department to fund a new full time employee,
- Market rate adjustments for the emergency medical services staff,
- Added clerical support for the Clerk of the Circuit Court (paid by grant funds),
- Additional monies for court security staffing, and
- The creation of a new part-time Emergency Services Coordinator.

Operations

Operating budgets would be maintained at stable levels in FY19, except that a series of major purchases that might have been included in the original FY18 budget are expected to be procured in FY18 after approval by the Board of Supervisors. A more thorough review of changes to the operations portion of the budget is contained in the Budget Overview section.

Major Projects

The County is preparing for major projects in the Madison Primary School renovation/HVAC replacement project and the public safety radio system replacement project that would be funded by a combination of fund balance and loan financing.

Other deferred capital work is planned during FY19, and a renewed planning effort for capital improvements is envisioned so the County can both “catch up” and move past disruptions to that program that started during the recession. Portions of the FY19 budget (and projections that would be included in future budgets) that involve the use of reserves and loan financing against major anticipated outlays is portrayed in the Projected Significant and One-Time Outlays section of the budget proposal package.

To facilitate planning and budget stability, a financial policy is proposed.

Schedule

To complete the process as envisioned on the original budget timetable and meet the requirements of the Code of Virginia, the Madison County Board of Supervisors should consider:

- Approving the procurement of items not contained in the original FY18 budget via budget amendment during the Board’s March 27 meeting.
- Authorizing the required budget hearing to be held on April 10 with the adoption of an official budget on April 24.
- Authorizing public hearings on the personal property tax filing and lifetime dog tag ordinances to be held on April 24 with adoption that same evening.
- Adjusting the approved budget as better information becomes available.
- Authorizing the implementation of the operating budget and certain portions of the capital budget via an appropriation resolution during a regular meeting in June.
- Adopting a Financial Policy and accepting the updated Employee Classification and Compensation Plan at a time of the Board’s choosing.

It is my opinion that the proposal presented under cover of this memorandum is responsible, realistic and achievable. I look forward to completing the budget and appropriation approval process and working with the Board, County staff and others to implement the work plan it represents.

FY2019 Madison County Budget Proposal Overview

Budget Synopsis

Operating outlays (net interfund transfers of $11,862,893) total $39,639,798. Receipts of "new" monies total $39,562,988, and the proposed FY2019 budget is balanced using $76,810 accumulated from prior year surpluses (fund balance) and $108,195 in unspent bond proceeds associated with projects in prior years.

A provision of $312,348 has been included for contingencies. This amount includes $265,120 for unexpected and unknown contingencies and the balance for potential employee leave payout.

Capital spending in FY19 is budgeted at $1,642,000 using fund balance monies.
The proposed budget contains no changes in Madison County tax levies or fees except for the lifetime dog license item and change in the way the County would charge for GIS data.

No new debt is anticipated during FY19 although significant borrowing in FY20 is projected.

Operations

Following are expenditure items of note:

- $193,533 is included to cover the cost of completing the 6-year real estate reassessment and support for the associated equalization board
- $34,278 of additional money is included for information technology to cover increased costs for the new web site, the network services contract and to maintain the County's IT systems
- Monetary outlays for the financed election equipment have been moved to the debt service department
- $20,000 has been added to set up a consolidated EMS/Rescue Squad inventory for medical supplies

Funding for Schools and Other Outside Organizations

Significant portions of the County's budget is routed through subsidiary and affiliate agencies, such as:

Agency	FY19 Funding	$ Change	% Change
Madison County School Board	$8,873,538	$132,905	1.54%
Virginia Public Assistance (Social Services)	495,357	(670)	-0.14%
Comprehensive Services Act	984,640	(165,360)	-14.38%
Parks & Recreation Authority (net)	210,300	35,010	19.97%
Central Virginia Regional Jail	900,329	(85,689)	-6.89%
Rappahannock Juvenile Detention Center	168,944	114,129	208.21%
Rappahannock Community Services Board	81,467	0	0.00%

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Donations

Discretionary monies have been provided for the support of a series of agencies that provide discretionary but important services to Madison County as follows:

Donee Agency/Department	FY19 Proposed	$ Change	% Change
Thomas Jefferson EMS Council	$ 7,743	-	0.00%
Jefferson Area Community Corrections	8,137	$ 159	1.99%
Services to Abused Families	1,000	1,000	Not Budgeted
Foothills Child Advocacy Center	2,400	2,400	Not Budgeted
Madison Free Clinic	2,500	-	0.00%
Piedmont Regional Dental Clinic	2,500	2,500	Not Budgeted
Germanna Community College	5,000	1,380	38.12%
Boys and Girls Club	2,000	-	0.00%
Senior Center	500	-	0.00%
Madison County Fair	500	-	0.00%
Madison Library	131,972	7,200	5.77%
Central Va Economic Development Partnership	10,000	-	0.00%
Foothills Housing Corporation	7,000	-	0.00%
Aging Together	3,000	-	0.00%
Piedmont Workforce Network	500	500	Not Budgeted
Skyline CAP	47,585	-	0.00%
Water Quality Management Program	1,000	-	0.00%
Northern VA 4-H	750	-	0.00%

Capital and One-time Spending

Monies have been provided to support a series of projects and other significant one-time uses of funds as follows:

Public Safety Radio Dispatch System Replacement	$1,000,000
Telephone System Replacement	75,000
Email and Server Storage/Backup System(s)	20,000
IT Equipment Replacement Allowance	20,000
Office Consolidation Design & Specification	60,000
Criglersville School Repurposing Design & Specifications	25,000
HVAC System Replacement Allowance	20,000
Parking Lot Paving Allowance	10,000
Welcome Signs	25,000
School Bus Replacement	87,000
Primary School HVAC/Renovation Design & Specification	100,000
High School Athletic Field Fence	25,000
High School Track Resurfacing	45,000
Primary School Soccer Field Lighting	100,000
Hoover Ridge Softball Field Installation	30,000
EMS Vehicle Purchase (Contingent upon $30,000 Grant)	60,000
EMS "Life Pak 12", Ultrasound, and Lactate Monitor Devices (Partially Contingent Upon Grant Funding)	47,000

B

MADISON COUNTY BOARD OF SUPERVISORS

PROPOSED MADISON COUNTY BUDGET FOR FISCAL YEAR 2018 BEGINNING JULY 1, 2018

A public hearing will be held at 7:00 p.m., or as soon thereafter as possible, on Tuesday, April 10, 2018, in the Madison County Administration Building Auditorium, 414 North Main Street, Madison, Virginia 22727, for any and all persons who wish to appear and be heard concerning Madison County's proposed FY2019 annual budget.

The proposed annual budget, prepared pursuant to Chapter 25, Section 15.2-2506 of Code of Virginia, 1950 as amended, is for informative and fiscal planning purposes only, except in the case of the school division budget. In no event, including the school division budget, shall such preparation, publication and approval be deemed to be an appropriation. No money shall be paid out or become available to be paid out for any contemplated expenditure unless and until there has first been made an appropriation for such contemplated expenditures by the Madison County Board of Supervisors.

In accordance with Chapter 25, Section 15.2-2506 the following budget synopsis is provided to the citizens of Madison County and other interested parties. The proposed FY 2019 Madison County budget does not contemplate any increases to the existing tax rates or any fees assessed by the County.

Existing and Proposed Tax Rates:

I. Real Estate - $0.68 per $100 of assessed valuation based on 100% of market value
II. Tangible Personal Property - $3.60 per $100 of assessed valuation based on 100% of market value for automobiles, trucks, motorcycles, trailers and campers, and other recreational vehicles; $3.10 per $100 of assessed valuation based on 100% of market value for all other tangible personal property; no taxation on farm machinery
III. Machinery & Tools - $1.67 per $100 of assessed valuation based on 100% of market value
IV. Merchants Capital - $0.86 per $100 of assessed valuation based on 100% of market value

Proposed FY19 Operating Budget

EXPENDITURES

	FY2018 Adopted	FY2019 Recommended	Dollar Change	Percentage Change
General Fund (GF)				
General government administration	$ 1,439,414	$ 1,614,080	$ 174,666	12.13%
Judicial administration	913,785	942,921	29,136	3.19%
Public safety	6,006,195	5,918,338	(87,857)	-1.46%
Public works	1,031,968	1,042,607	10,639	1.03%
Health and welfare (excl. VPA & CSA)	224,379	226,879	2,500	1.11%
Education (excl. contrib. to School Board)	3,620	5,000	1,380	38.12%
Parks, recreation, and cultural	355,690	453,522	97,832	27.50%
Economic development	544,630	535,400	(9,230)	-1.69%
Nondepartmental	403,000	317,898	(85,102)	-21.12%
Transfers to other funds	11,796,141	11,707,198	(88,943)	-0.75%
Total General Fund expenditures	$ 22,718,822	$ 22,763,843	$ 45,021	0.20%
Transient Occupancy Tax (TOT) Fund				
Tourism	$ 50,000	$ 50,000	$ -	0.00%
Transfer to other fund	32,500	47,500	15,000	46.15%
Total TOT Fund expenditures	$ 82,500	$ 97,500	$ 15,000	18.18%
School Operating Fund	$ 20,288,100	$ 20,437,141	$ 149,041	0.73%
School Food Fund	$ 875,000	$ 875,000	$ -	0.00%
Virginia Public Assistance (VPA) Fund	$ 2,778,429	$ 2,778,429	$ -	0.00%
Children's Services Act (CSA) Fund	$ 3,500,000	$ 2,953,920	$ (546,080)	-15.60%
County Capital Projects Fund				
Transfer to other fund	$ -	$ 108,195	$ 108,195	0.00%
Debt Service Fund				
Principal payments	$ 1,281,780	$ 1,247,834	$ (33,946)	-2.65%
Interest expense	262,701	240,829	(21,872)	-8.33%
Total Debt Service Fund expenditures	$ 1,544,481	$ 1,488,663	$ (55,818)	-3.61%
Total expenditures	$ 51,787,332	$ 51,502,691	$ (284,641)	-0.55%
Less transfers to other funds:				
Transfer from GF to School Operating Fund	$ 8,605,633	$ 8,738,538	$ 132,905	1.54%
Transfer from GF to VPA Fund	496,027	495,357	(670)	-0.14%
Transfer from GF to CSA Fund	1,150,000	984,640	(165,360)	-14.38%
Transfer from GF to Debt Service Fund	1,544,481	1,488,663	(55,818)	-3.61%
Transfer from Cap Proj to GF	-	108,195	108,195	-
Transfer from TOT Fund to GF	32,500	47,500	15,000	46.15%
Total transfers to other funds	$ 11,828,641	$ 11,862,893	$ 34,252	0.29%
Total expenditures, net of transfers to other funds	$ 39,958,691	$ 39,639,798	$ (318,893)	-0.80%

REVENUES

	FY2018 Adopted	FY2019 Recommended	Dollar Change	Percentage Change
General Fund (GF)				
Revenue from local sources	$ 19,190,834	$ 19,754,653	$ 563,819	2.94%
Revenue from Commonwealth	2,739,766	2,638,568	(101,198)	-3.69%
Revenue from Federal Government	137,267	138,117	850	0.62%
Transfer from other fund	32,500	155,695	123,195	379.06%
Use of accumulated fund balance	618,455	76,810	(541,645)	-87.58%
Total General Fund revenues	$ 22,718,822	$ 22,763,843	$ 45,021	0.20%
Transient Occupancy Tax (TOT) Fund				
Transient occupancy tax	$ 82,500	$ 97,500	$ 15,000	18.18%
School Operating Fund				
Revenue from the Commonwealth	$ 10,017,084	$ 9,918,563	$ (98,521)	-0.98%
Revenue from the Federal Government	878,386	878,386	-	0.00%
Other revenue	786,997	901,654	114,657	14.57%
Transfer from other fund	8,605,633	8,738,538	132,905	1.54%
Total School Operating Fund revenues	$ 20,288,100	$ 20,437,141	$ 149,041	0.73%
School Food Fund				
Revenue from the Commonwealth	$ 20,000	$ 20,000	$ -	0.00%
Revenue from the Federal Government	452,000	452,000	-	0.00%
Other revenue	403,000	403,000	-	0.00%
Total School Food revenues	$ 875,000	$ 875,000	$ -	0.00%
Virginia Public Assistance (VPA) Fund				
Revenue from the Commonwealth	$ 848,664	$ 843,989	$ (4,675)	-0.55%
Revenue from the Federal Government	1,433,738	1,439,083	5,345	0.37%
Transfer from other fund	496,027	495,357	(670)	-0.14%
Total VPA revenues	$ 2,778,429	$ 2,778,429	$ -	0.00%
Children's Services Act (CSA) Fund				
Revenue from the Commonwealth	$ 2,350,000	$ 1,969,280	$ (380,720)	-16.20%
Transfer from other fund	1,150,000	984,640	(165,360)	-14.38%
Total CSA revenues	$ 3,500,000	$ 2,953,920	$ (546,080)	-15.60%
County Capital Projects Fund				
Use of accumulated fund balance	$ -	$ 108,195	$ 108,195	-
Debt Service Fund				
Transfer from other fund	$ 1,544,481	$ 1,488,663	$ (55,818)	-3.61%
Total revenues	$ 51,787,332	$ 51,502,691	$ (284,641)	-0.55%
Less transfers from other funds				
Transfer to School Operating Fund from GF	$ 8,605,633	$ 8,738,538	$ 132,905	1.54%
Transfer to VPA Fund from GF	496,027	495,357	(670)	-0.14%
Transfer to CSA Fund from GF	1,150,000	984,640	(165,360)	-14.38%
Transfer to Debt Service Fund from GF	1,544,481	1,488,663	(55,818)	-3.61%
Transfer to GF from Cap Proj Fund	-	108,195	108,195	-
Transfer to GF from TOT Fund	32,500	47,500	15,000	46.15%
Total transfers from other funds	$ 11,828,641	$ 11,862,893	$ 34,252	0.29%
Total revenues, net of transfers from other funds	$ 39,958,691	$ 39,639,798	$ (318,893)	-0.80%

Proposed FY19 Capital Budget

EXPENDITURES

	FY2018 Adopted	FY2019 Recommended	Dollar Change	Percentage Change
General Fund (GF)				
General government administration	$ -	$ 95,000	$ 95,000	-
Public works	-	50,000	50,000	-
Transfers to other funds	-	1,106,556	1,106,556	-
Total General Fund expenditures	$ -	$ 1,251,556	$ 1,251,556	-
Transient Occupancy Tax (TOT) Fund	$ -	$ 25,000	$ 25,000	-
School Operating Fund	$ -	$ 87,000	$ 87,000	-
County Capital Projects Fund	$ -	$ 1,085,000	$ 1,085,000	-
School Capital Projects Fund	$	$ 300,000	$ 300,000	-
Total expenditures	$ -	$ 2,748,556	$ 2,748,556	-
Less transfers to other funds:				
Transfer from GF to School Operating Fund	$ -	$ 87,000	$ 87,000	-
Transfer from GF to County Cap Proj Fund	-	719,556	719,556	-
Transfer to GF from School Cap Proj Fund	-	300,000	300,000	-
Total transfers to other funds	$ -	$ 1,106,556	$ 1,106,556	-
Total expenditures, net of transfers to other funds	$ -	$ 1,642,000	$ 1,642,000	-

REVENUES

	FY2018 Adopted	FY2019 Recommended	Dollar Change	Percentage Change
General Fund (GF)				
Use of accumulated fund balance	$ -	$ 1,251,556	$ 1,251,556	-
Total General Fund revenues	$ -	$ 1,251,556	$ 1,251,556	-
Transient Occupancy Tax (TOT) Fund				
Transient occupancy tax	$ -	$ 25,000	$ 25,000	-
School Operating Fund				
Transfer from other fund	$ -	$ 87,000	$ 87,000	-
Total School Operating Fund revenues	$ -	$ 87,000	$ 87,000	-
County Capital Projects Fund				
Transfer from other fund	$ -	$ 719,556	$ 719,556	-
Use of accumulated fund balance	-	365,444	365,444	-
Total County Cap Project revenues	$ -	$ 1,085,000	$ 1,085,000	-
School Capital Projects Fund				
Transfer from other fund	$ -	$ 300,000	$ 300,000	-
Total revenues	$ -	$ 2,748,556	$ 2,748,556	-
Less transfers from other funds				
Transfer to School Operating Fund from GF	$ -	$ 87,000	$ 87,000	-
Transfer to GF from Cap Proj Fund	-	719,556	719,556	-
Transfer to GF from School Capital Projects Fund	-	300,000	300,000	-
Total transfers from other funds	$ -	$ 1,106,556	$ 1,106,556	-
Total revenues, net of transfers from other funds	$ -	$ 1,642,000	$ 1,642,000	-

A copy of the proposed budget can be viewed at www.madisonco.virgina.gov. The proposed budget is on file in the Office of the County Administrator located at 302 Thrift Road, Madison, Virginia and is available for review during normal business hours, Monday-Friday, 8:30 a.m. – 4:30 p.m.

It is anticipated that the Madison County FY2019 budget will be adopted by the Madison County Board of Supervisors at a future meeting.

BY AUTHORITY OF THE MADISON COUNTY BOARD OF SUPERIVORS

ATTEST: Jack Hobbs, County Administrator

NOTICE OF PUBLIC HEARING

The Madison County Board of Supervisors will hold a public hearing on Tuesday, April 10, 2018, at 7:00 p.m., or as soon thereafter as permitted under the adopted agenda, in the Auditorium of the Madison County Administration Center, 414 North Main Street, Madison, Virginia, to receive public comment and consider adoption of the following Ordinance:

Ordinance to Fix Tax Rates for the Tax Year beginning January 1, 2018, which sets the following levies for the year beginning January 1, 2018:

BE IT ORDAINED by the Madison County Board of Supervisors that tax levies for the County of Madison be, and they hereby are established for the tax year beginning January 1, 2018, as follows:

I. **REAL ESTATE** as defined by Virginia Code Section 58.1-300 (1950, as amended), including public service corporation real estate as defined by Virginia Code Section 58.1-2606 (1950, as amended) and manufactured homes as defined by Virginia Code Section 36-85.3 (1950, as amended):
$0.68 per $100 of assessed valuation based on 100% of market value, subject to Madison County land use tax ordinance if applicable (no increase).

II. **TANGIBLE PERSONAL PROPERTY** as defined by Virginia Code Section 58.1-3000 (1950, as amended) and classified by Virginia Code Section 58.1-3500 through 58.1-3506 (1950, as amended), including public service corporation tangible personal property as defined by Virginia Code Section 58.1-2606 (1950, as amended):
$3.60 per $100 of assessed valuation based on 100% of market value for classified tangible personal property defined in Virginia Code Section 58.1-3503(A)(3-5),(7-8),(10-12) (1950, as amended); subject to personal property tax relief for personal use vehicles for automobiles, trucks, motorcycles, trailers or semi-trailers, campers and other recreational vehicles, and other motor vehicles (no increase); provided, however, the tax levy for motor vehicles with a seating capacity of not less than 30 persons, including the driver, as classified by Virginia Code Section 58.13506(A)(39) (1950, as amended) shall be $1.77 per $100 of assessed valuation based on 100% of market value (no increase);
$3.10 per $100 of assessed valuation based on 100% of market value for all other classified tangible personal property; provided, however, household goods and personal effects as defined by Virginia Code Section 58.1-3504 (A)(1-10) (1950, as amended) shall be exempt and farm animals, grains and other feeds used for the nurture of farm animals, agricultural products, farm machinery and farm implements as defined by Virginia Code Section 58.1-3505(A)(1-8) and (10) (1950, as amended) shall be exempt (no increase).

III. **MACHINERY AND TOOLS** as defined by Virginia Code Section 58.13507 (1950, as amended):
$1.67 per $100 of assessed valuation based on 100% of market value (no increase).

IV. **MERCHANTS CAPITAL** as defined by Virginia Code Section 58.1- 3510 (1950, as amended); provided, however, that persons or entities with no physical place of business in Madison County will not be taxed on the value of inventory

owned by them and stored in a company that specializes in product fulfillment services on behalf of the product owner:
$0.86 per $100 of assessed valuation based on 100% of market value (no increase).

The public is invited to attend the public hearing and comment on the aforesaid Ordinance. A copy of the proposed Ordinance is on file in the Office of the County Administrator, 302 Thrift Road, Madison, Virginia 22727, where it may be inspected on Monday - Friday, 8:30 a.m. to 4:30 p.m.

Jack Hobbs
County Administrator

Publish: Thursday, March 29, 2018

MADISON COUNTY BOARD OF SUPERVISORS

PROPOSED ADMINISTRATIVE FEES FOR FISCAL YEAR 2019 BEGINNING JULY 1, 2018

A public hearing will be held at 7:00 p.m., or as soon thereafter as possible, on Tuesday, April 10, 2018, in the Madison County Administration Building Auditorium, 414 North Main Street, Madison, Virginia 22727, for any and all persons who wish to appear and be heard concerning certain fees charged by Madison County.

The proposed resolution includes (a) a change in the fee for dog licenses would be adjusted from $4 per year to $10 for the life of the dog and (b) repeal of the fee schedule for GIS information. All other rates and charges for the following departments would remain unchanged:

A. Animal Control and Animal Shelter
B. Building Official
C. Planning and Zoning
D. Solid Waste Collection and Disposal

A copy of the proposed resolution can be viewed at www.madisonco.virgina.gov. The proposed resolution is on file in the Office of the County Administrator located at 302 Thrift Road, Madison, Virginia and is available for review during normal business hours, Monday-Friday, 8:30 a.m. – 4:30 p.m.

It is anticipated that listed Madison County administrative fee schedules will be adopted by the Madison County Board of Supervisors at a future meeting.

BY AUTHORITY OF THE MADISON COUNTY BOARD OF SUPERIVORS

ATTEST: Jack Hobbs, County Administrator

Publish: Thursday, March 29, 2018

NOTICE OF PUBLIC HEARING

The Madison County Board of Supervisors will hold a public hearing on Tuesday, April 24, 2018, at 6:00 p.m., or as soon thereafter as the agenda permits, in the meeting room of the Madison County Administration Center, 414 North Main Street, Madison, Virginia, to receive public comment on a proposed ordinance that would, if adopted, allow the Commissioner of the Revenue to waive the requirement for the filing of personal tax returns for motor vehicles, trailers, semi-trailers, or boats and pursuant to Code of Virginia sections 58.1-3518.1 and 58.1-3519 and assess such property based upon information received from the Virginia Department of Motor Vehicles, the Virginia Department of Game and Inland Fisheries, or other public agency or private entity required by law to report the presence of such property within the county.

A copy of the proposed ordinance can be viewed at www.madisonco.virgina.gov. The public is invited to attend the public hearing and comment on the proposed Ordinance. A copy of the proposed Ordinance is on file in the Office of the County Administrator, 302 Thrift Road, Madison, Virginia 22727, where it may be inspected on Monday - Friday, 8:30 a.m. to 4:30 p.m.

Jack Hobbs
County Administrator

Publish: Thursday, March 29, 2018
Thursday, April 5, 2018

NOTICE OF PUBLIC HEARING

The Madison County Board of Supervisors will hold a public hearing on Tuesday, April 24, 2018, at 6:00 p.m., or as soon thereafter as the agenda permits, in the meeting room of the Madison County Administration Center, 414 North Main Street, Madison, Virginia, to receive public comment on a proposed ordinance that would, if adopted, amend Sections III, IV and VI of Article II of the Madison County Animal Control Ordinance so as to eliminate the annual $4 dog license requirement and establish $10 dog license for the life of the dog.

A copy of the proposed ordinance can be viewed at www.madisonco.virgina.gov. The public is invited to attend the public hearing and comment on the proposed Ordinance. A copy of the proposed Ordinance is on file in the Office of the County Administrator, 302 Thrift Road, Madison, Virginia 22727, where it may be inspected on Monday - Friday, 8:30 a.m. to 4:30 p.m.

Jack Hobbs
County Administrator

Publish: Thursday, March 29, 2018
Thursday, April 5, 2018

Madison County Board of Supervisors

COUNTY ADMINISTRATOR
JACK HOBBS

COUNTY ATTORNEY
V.R. SHACKELFORD, III

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PO Box 705
Madison, Virginia 22727
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RESOLUTION # 2018-2

RESOLUTION TO ADOPT THE FISCAL 2019 MADISON COUNTY OPERATING BUDGET

WHEREAS, the Fiscal Year 2019 Operating Budget has been duly prepared and fully considered by the Board of Supervisors; and

WHEREAS, numerous budget work sessions, open to the general public, have been conducted; and

WHEREAS, in accordance with the Code of Virginia, a Public Hearing on the Fiscal Year 2019 Operating Budget was conducted on April 10, 2018; and

WHEREAS, the Board of Supervisors has evaluated existing commitments, public education and public safety needs, as well as numerous other services and programs desired by the citizens of Madison County;

NOW, THEREFORE, BE IT RESOLVED on this 24th day of April, 2018, that the Madison County Board of Supervisors hereby approves and adopts the Fiscal Year 2019 Operating Budget as summarized below:

General Operations	$22,763,843
School Operations	20,437,141
School Food Services	875,000
Social Services (VPA)	2,778,429
Children's Services Act (CSA)	2,953,920
County Capital Projects Fund	108,195
County Debt Service	1,488,663
Transient Occupancy Tax (TOT) Fund	97,500
Gross Budgeted Expenditures:	$51,502,691
Less Transfers:	
School—Operational	$ 8,738,538
County Debt Service	1,488,663
Social Services (VPA)	495,357
Children's Services Act (CSA)	984,640
County Capital Projects Fund to GF	108,195
TOT Fund (to GF)	47,500
Total Transfers:	$11,862,893
Net Budgeted Expenditures	$39,639,798

DRAFT

Adopted this 24th day of April, 2018 on motion of Supervisor ____________________, seconded by Supervisor _________________.

____

R. Clay Jackson, Chair

Madison County Board of Supervisors

	Aye	Nay	Abstain	Absent
R. Clay Jackson	___	___	___	___
Jonathan Weakley	___	___	___	___
Kevin McGhee	___	___	___	___
Charlotte Hoffman	___	___	___	___
Amber Foster	___	___	___	___

Madison County Board of Supervisors

COUNTY ADMINISTRATOR
JACK HOBBS

COUNTY ATTORNEY
V.R. SHACKELFORD, III

302 Thrift Rd
PO Box 705
Madison, Virginia 22727
(540) 948-6700
Fax (540) 948-3843

RESOLUTION # 2018-3

RESOLUTION TO ADOPT THE FISCAL 2019 MADISON COUNTY CAPITAL BUDGET

WHEREAS, the Fiscal Year 2019 Capital Budget has been duly prepared and fully considered by the Board of Supervisors; and

WHEREAS, numerous budget work sessions, open to the general public, have been conducted; and

WHEREAS, in accordance with the Code of Virginia, a Public Hearing on the Fiscal Year 2019 Capital Budget was conducted on April 10, 2018; and

WHEREAS, the Board of Supervisors has evaluated existing commitments, public education and public safety needs, as well as numerous other services and programs desired by the citizens of Madison County;

NOW, THEREFORE, BE IT RESOLVED on this 24th day of April, 2018, that the Madison County Board of Supervisors hereby approves and adopts the Fiscal Year 2019 Capital Budget as summarized below:

General Operations	$1,251,556
School Operations	87,000
County Capital Projects Fund	1,085,000
School Capital Projects Fund	300,000
Transient Occupancy Tax (TOT) Fund	25,000
Gross Budgeted Expenditures:	$2,748,556
Less Transfers:	
School Operating Fund (from GF)	$ 87,000
County Capital Projects Fund (from GF)	719,556
School Capital Projects Fund (from GF)	300,000
Total Transfers:	$ 1,106,556
Net Budgeted Expenditures	$ 1,642,000

Adopted this 24th day of April, 2018 on motion of Supervisor ____________________, seconded by Supervisor __________________.

____

R. Clay Jackson, Chair

Madison County Board of Supervisors

	Aye	Nay	Abstain	Absent
R. Clay Jackson	___	___	___	___
Jonathan Weakley	___	___	___	___
Kevin McGhee	___	___	___	___
Charlotte Hoffman	___	___	___	___
Amber Foster	___	___	___	___

ORDINANCE TO FIX TAX RATES IN MADISON COUNTY FOR THE TAX YEAR BEGINNING JANUARY 1, 2018

BE IT ORDAINED by the Madison County Board of Supervisors that tax levies for the County of Madison be, and they hereby are established for the tax year beginning January 1, 2018, as follows:

1 **REAL ESTATE** as defined by Virginia Code Section 58.1-300 (1950, as amended), including public service corporation real estate as defined by Virginia Code Section 58.1-2606 (1950, as amended) and manufactured homes as defined by Virginia Code Section 36-85.3 (1950, as amended):
<u>$0.68 per $100 of assessed valuation based on 100% of market value,</u> subject to Madison County land use tax ordinance if applicable (no increase).

II. **TANGIBLE PERSONAL PROPERTY** as defined by Virginia Code Section 58.1-3000 (1950, as amended) and classified by Virginia Code Section 58.1-3500 through 58.1-3506 (1950, as amended), including public service corporation tangible personal property as defined by Virginia Code Section 58.1-2606 (1950, as amended):

- <u>$3.60 per $100 of assessed valuation based on 100% of market value</u> for classified tangible personal property defined in Virginia Code Section 58.1-3503(A)(3-5) and (7-12) (1950, as amended); subject to personal property tax relief for personal use vehicles for automobiles, trucks, motorcycles, trailers or semi-trailers, campers and other recreational vehicles, and other motor vehicles (no increase); provided, however, the tax levy for motor vehicles with a seating capacity of not less than 30 persons, including the driver, as classified by Virginia Code Section 58.13506(A)(39) (1950, as amended) shall be $1.77 per $100 of assessed valuation based on 100% of market value (no increase);
- <u>$3.10 per $100 of assessed valuation based on 100% of market value</u> for all other classified tangible personal property; provided, however, household goods and personal effects as defined by Virginia Code Section 58.1-3504 (A)(1-10) (1950, as amended) shall be exempt and farm animals, grains and other feeds used for the nurture of farm animals, agricultural products, farm machinery and farm implements as defined by Virginia Code Section 58.1-3505(A)(1-8) and (10) (1950, as amended) shall be exempt (no increase).

III. **MACHINERY AND TOOLS** as defined by Virginia Code Section 58.13507 (1950, as amended):

- <u>$1.67 per $100 of assessed valuation based on 100% of market value</u> (no increase).

IV. **MERCHANTS CAPITAL** as defined by Virginia Code Section 58.13510 (1950, as amended); provided, however, that persons or entities with no physical place of business in Madison County will not be taxed on the value of inventory owned by them and stored in a company that specializes in product fulfillment services on behalf of the product owner:

- $0.86 per $100 of assessed valuation based on 100% of market value (no increase).

ADOPTED the 24th day of April, 2018.

A RESOLUTION ADOPTING MADISON COUNTY FEES FOR FY19

WHEREAS, the Madison County Board of Supervisors is enabled by the Code of Virginia to impose fees in order to fund various services; and,

WHEREAS, the Madison County Board of Supervisors desires to confirm the adoption of such fees in a consolidated format for the convenience and benefit of the residents and business operators of the Madison County;

BE IT RESOLVED that the fees listed on the following attachments will be effective for Fiscal Year 2019 and thereafter unless and until changed by an appropriate action by the Madison County Board of Supervisors:

E. Animal Control and Animal Shelter
F. Building Official
G. Planning and Zoning
H. Solid Waste Collection and Disposal

BE IT FURTHER RESOLVED, that since the County considers information associated with its geographic information system as "records" under the Virginia Freedom of Information Act, specific Madison County Geographic Information Systems Data Fees are hereby repealed; and

BE IT FURTHER RESOLVED, that where a fee is not listed on any attachment to this Resolution, the lawfully adopted regulation, resolution or ordinance of Madison County that established said fee shall continue to apply; and

BE IT FURTHER RESOLVED, that where a fee listed on any attachment to this Resolution is at variance with a fee listed in a lawfully adopted regulation, resolution or ordinance of Madison County, the fee listed in this resolution shall apply.

ADOPTED the 24th day of April, 2018.

A. FY19 Madison County Animal Control and Animal Shelter

Animal Shelter Fees

Small domestic animal such as a dog or cat:

Impoundment fee $12
Boarding Fee .... $5 per day or portion thereof
This board fee shall be waived in the event the small domestic animal is claimed by its owner within 48 hours of its impoundment.
Dog adoption fee $95
Cat adoptions $75

Large domestic animal such as a horse, cow, goat, sheep, or pig:

Impoundment fee $15
Board fee .... $10 per day or a portion thereof
Trailer fee .... $50 per use
Adoption fee $45

Dog Tags

Per County Ordinance, $10.00 for the lifetime of the dog, including all male dogs, unsexed male dogs, female dogs and unsexed female dogs
No kennel tags are issued by Madison County
No dog tag is required for guide dog for a blind person, hearing dog for a deaf/hearing impaired person, service dog for a mobility impaired person.

Dog tags can be purchased from the Treasurer's Office and the Madison Companion Animal Hospital

B. FY19 Madison County Building Official

RESIDENTIAL

One/two family dwellings (Including additions) Calculated on gross finished floor area (Manufactured Homes and Modulars included)

- Fee .... $.18
- Minimum Charge $75.00
- Unfinished basements .... $.08 sq.ft./$50.00 minimum

Accessory Structures:

Attached/Detached Garages, Utility Sheds (over 150 sq. ft.) Decks and Porches

- Fee .... $.12 sq.ft
- Minimum Charge $60.00
- Electrical/Plumbing/Mechanical for Accessory Structures .... $50.00 each

Remodeling and Alterations:

- Exterior only (roof, siding, etc) $60.00
- Interior .... $.18 sq.ft./$75.00 minimum

Swimming Pool/Hot Tub/Spa: (all inspections included)

- In-ground pool $200.00
- Above ground pool $125.00
- Hot Tub/Spas $100.00

Electrical/Plumbing/Mechanical

- Electrical Fees for Residential .... $.07 sq.ft/$75.00 minimum
- Electrical service upgrade $60.00
- Plumbing Fees for Residential .... $6.00 per fixture/$75.00 minimum
- Mechanical Permit $75.00

Chimneys/Flues/Fireplaces .... $50.00 per unit

Demolition Permit $40.00

Re-inspection Fee

- (After 1st inspection or work not ready)......$50.00
- Investigative inspections $50.00
- Plan amendments (after 1st review) $35.00
- Permit renewals .... $25.00 each/$50.00 maximum
- Temporary occupancy request $50.00

COMMERCIAL

New construction and alterations (calculated on gross floor area)

- (0 – 10,000 sq. ft) .... $.18 sq. ft.
- (Over 10,000 sq. ft.) .... $.12 sq. ft.
- Minimum fee $75.00

Electrical/Plumbing/Mechanical

Electric.. $.04 sq.ft/$75.00 minimum
Plumbing .... $6.00 per fixture/$75.00 minimum
Mechanical... $.04 sq. ft./$75.00 minimum

Fire Suppression and Fire Alarm Systems .... $.02 sq.ft./$150.00 minimum
Commercial range hoods (Suppression system included) .... $75.00 each
Elevators/escalators .... $125.00 each
Signs (electric included) .... $75.00 each
Swimming pools –
Commercial use $225.00
Electrical $75.00
Plan amendments (after 1st review).. $60.00

OTHER PERMITS/FEES
Mobile office trailers (all inspections)... $75.00
U.S. Tanks (underground) /AS Tanks (above ground) (installation or removal)................................. $75.00
Amusement device inspections...............$125.00
Demolition permit.. $75.00
Investigative inspections $50.00
Re-inspection fee $50.00
(After 1st inspection or work not ready)
Septic permit $40.00
Renewal fee- ($75.00 per category).. $300 max.
Work started without permit .... $25.00 each category - $50.00 maximum
Tents/Air supported structures .... $75.00 (each)
Electrical for tents $40.00

All permits subject to a 2% state surcharge (this does not apply to zoning, erosion, septic permit fees)

Refunds – 75% of fee may be refunded if voiced by owner/agent after issuance of permit

EROSION AND SEDIMENT CONTROL
FEE SCHEDULE
(Permits valid for one year)
Erosion & Sediment Land Disturbing Permit ....$300.00 + $200.00/each additional acre *
Erosion & Sediment Control Plan Review .... $200.00 + $100.00/each additional acre (payable at plan submission)*
Agreement in lieu of plan (single family dwellings)... $125.00
Land disturbing permit renewal – 50% of initial fee Supplemental Plan Review.......... 50% of initial fee Re-inspection fee (after 1st inspection) $50.00
[for purpose of computing fees, disturbed areas shall be rounded to the next whole acre]
* up to 10 acres/after 10 acres, additional acreage is 50%

BUILDING PLAN REVIEW FEES
(Non Refundable - payable at plan submission)
1. Residential Fee Schedule (R-5 Use groups) Residential dwelling units, additions, alterations & manufactured homes
[A] Per square foot (finished & unfinished space).................................... $.02 [$20.00 minimum fee]

[B] Review of revisions to plans previously approved.. $35.00
[C] Accessory structure greater than 500 sq. ft.-... $20.00

2. Commercial (new construction, additions, alterations, change of use)
[A] Per square foot (finished & unfinished space)...02 [$40.00 minimum fee/ $300.00 maximum fee]
[B] Review of revisions of plan previously approved $60.00
[C] Electrical, plumbing, mechanical Plan reviews - .... $40.00 each
[D] Fire alarm & fire suppression plan reviews - $50.00

~~**Madison County Geographic Information Systems Data Fees**~~

~~Complete parcel data layer (including real estate attributes)................................... $100~~

~~Aerial orthophotography (2009 or 2007) .... $100~~

~~Buildings layer.. $10~~

~~Address layer .... $10~~

~~Roads layer .... $10~~

~~Water layer .... $10~~

~~Soils layer .... $10~~

~~All other layers... $10~~

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C. FY19 Madison County Planning and Zoning

A. Zoning Fees

Application for Rezoning (Zoning Map Amendment)
  Minimum Charge $2,000
  Parcel >10 acres; additional fee $100 per acre >10
Zoning Text Amendment $400
Proffer/Conditional Zoning Amendment $2,000
Comprehensive Plan Amendment $1,500
Zoning Certification Letter $50
Special Use Permit (SUP) $500
(SUP), Telecommunications Facility $1,500
  Additional fee: Consultant Review .... (Cost)

Board of Zoning Appeals

Variance Request $200
Appeal $300

Permits

Zoning Permit $50
Septic Permit $50
Agricultural Structure Permit $25

B. Subdivision Fees

Subdivision Plat, minimum fee $1,500
  Additional fee, per lot $150
Family Division Plat $150
Boundary Line Adjustment Plat $250
Boundary/Physical Survey Plat $50

C. Site Plans

Site Plan Review/Approval, minimum fee $500
Additional fee, per disturbed acre $150

D. FY19 Madison County Solid Waste Collection and Disposal Fees

1. Madison County Residents Only: Residential bagged trash: No charge
    a. Hang tag will be provided at no charge
    b. One small bulk item permitted per week at no charge (less than 25 lbs)
    c. Additional or replacement tags $5.00 with a limit of 2 per household

2. Small home based Madison County business and non profits may dispose up to 6 - 30 gallon bags per week. Anything over 6 bags will be charged at the established rate per ton. A hang tag will be provided at no charge

3. Appliances with Freon (refrigerator, air conditioners)... 20.00 each
    a. Small refrigerators less than 48" tall.. $10

4. Tires.. $3.00 each

5. Furniture if mixed in with bags can be charged by the unit at:
    a. Small items (furniture appliances, debris less than 20 lbs).................................... $2.00
    b. Medium items (furniture appliances, debris less than 50 lbs)................................ $5.00
    c. Large items (furniture appliances, debris more than 50 lbs)................................ $10.00
    d. Mattress or box spring...$8.00 each

6. All other trash (commercial, bulk, etc.) will be weighed and charged at $65.00 per ton

7. Brush & woody debris .... $65.00 per ton
    Free brush months (October & March) for residential brush only.

8. Should the scale be inoperable please refer to the "Scale Inoperative Procedure of 12-9-13

9. No charge for single stream or scrap metal recycling (not appliances)

10. Items that may have a reclaimed value (re-use) may be held separately by the facility and reclaiming by residents or non-profits. This is only as space permits, is for residential use only and is not to be resold. The County is not responsible for and makes no warranty or representation as to condition or use of any items reclaimed.

11. No hazardous materials accepted

12. Payment is by cash, check or a charge account may be set up once approved.

13. Large quantities of recycling may be accepted however rates and logistics shall be negotiated in advance and subject to the Board of Supervisors approval.

AN ORDINANCE TO AUTHORIZE THE COMMISSIONER OF THE REVENUE TO WAIVE THE FILING REQUIREMENT FOR PROPERTY TAX RETURNS IN CERTAIN SITUATIONS.

BE IT ORDAINED that the ordinance captioned "ORDINANCE TO SET TIME FOR FILING ANNUAL RETURNS OF TAXABLE TANGIBLE PERSONAL PROPERTY, MACHINERY AND TOOLS AND MERCHANTS' CAPITAL, AND TO SET PENALTIES AND INTEREST FOR FAILURE TO FILE RETURN AND FOR NONPAYMENT IN TIME" enacted on December 13, 1988 that became effective on January 1, 1989 is hereby amended as follows:

Pursuant to Section 58.1-3916 of the Code of Virginia (1950, as amended), the Madison County Board of Supervisors hereby ordains that every person owning taxable tangible personal property, machinery and tools, and merchants' capital in Madison County, Virginia, shall file a return declaring the same with the Commissioner of Revenue of Madison County, Virginia, on or before the first (1st) day of May in the year in which such property is subject to taxation by Madison County, Virginia.

A penalty for failure to file such returns and for nonpayment of any tax assessed thereon in time is hereby set, said penalty to be ten (10%) percent of the tax past due on such property or the sum of ten ($10.00) dollars, whichever is greater; provided, however, the penalty shall in no case exceed the amount of tax due. The assessment of such penalty shall not be deemed a defense to any criminal prosecution for failing to make return of taxable property as may be required by law or ordinance. Penalty for failure to file an application or return shall be assessed on the day after such return or application is due; penalty for failure to pay any tax shall be assessed on the day after the first installment is due. Any such penalty when so assessed shall become a part of the tax. No penalty for failure to pay any tax shall be imposed for any assessment made later than two weeks prior to the day on which the taxes are due, if such assessment is made thereafter through the fault of a local official, and if such assessment is paid within two (2) weeks after notice thereof is mailed.

Notwithstanding the provisions of this section, any person who has previously filed a property return on any motor vehicle, trailer, semi-trailers, boat or watercraft, for which there has been no change in situs or status as hereinafter set forth in this section, shall not be required to file another personal property tax return on such property. The assessment and taxation of property shall be based on the most recent tax return previously filed with the County.

Furthermore, a taxpayer who failed to file a personal property tax return on such property in any previous tax year, but who pays a personal property tax for such tax year based on information supplied to the taxpayer by the commissioner of the revenue, shall be deemed for purpose of this paragraph to have filed a return on such property for subsequent tax years.

Notwithstanding the foregoing, the commissioner of the revenue shall waive the requirement for the filing of tax returns for motor vehicles, trailers, semi-trailers, or boats and pursuant to Code of Virginia sections 58.1-3518.1 and 58.1-3519 and assess such property based upon information received from the Virginia Department of Motor Vehicles, the Virginia

Department of Game and Inland Fisheries, or other public agency or private entity required by law to report the presence of such property within the county, and the tax shall be assessed and levied on such information.

Interest at the rate of ten (10%) percent per year shall commence on delinquent taxes on the first day following the day such taxes are due to be paid.

Penalty and interest for failure to file a return or to pay a tax shall not be imposed if such failure was not the fault of the taxpayer. The Treasurer of Madison County, Virginia shall make determinations of fault relating exclusively to failure to pay a tax, and the Commissioner of Revenue of Madison County, Virginia shall make determinations of fault relating exclusively to failure to file a return.

BE IT FURTHER ORDAINED that this ordinance shall become effective on July 1, 2018.

ADOPTED the 24th day of April, 2018.

AN ORDINANCE TO ALLOW LIFETIME DOG LICENSES AND TO MAKE CHANGES TO CONFORM TO THE CODE OF VIRGINIA

BE IT ORDAINED, that Sections I through VII and ARTICLE II of the Madison County Animal Control Ordinance are hereby amended and restated to eliminate the annual dog license requirement, to establish a lifetime dog license and to make changes to conform to the Code of Virginia as follows:

ARTICLE II. LICENSING OF DOGS

SECTION I UNLICENSED DOGS PROHIBITED

It shall be unlawful for any person to own a dog four (4) months of age or older in Madison County unless such dog is licensed, as required by the provisions of this article. (Virginia Code Section 3.2-6524)
(Ord. No. 2006-4, Art. 2 (Sec. 1), 10-4-2006)

SECTION II HOW TO OBTAIN A LICENSE

Any owner of a dog in Madison County, Virginia, shall obtain a dog license from the Treasurer or a designated agent by making written application, accompanied by the amount of license tax and a current certificate of vaccination against rabies for each dog as required under Article III of this ordinance.

The Treasurer shall have the authority to license dogs of owners who reside within the limits of Madison County, and may require information to this effect from any applicant. The Treasurer may establish substations in convenient locations in Madison County and appoint agents for the collection of the license tax and issuance of such license tags and receipts. Upon receipt of proper application and current certificate of vaccination against rabies, the Treasurer or a designated agent shall issue a license receipt for the amount of license tax on which he shall record the name and address of the owner, the date of payment, the year for which issued, the serial number of the license tag, whether male, unsexed male, female, or unsexed female, and deliver the metal license tags or plates provided for herein. The above listed information received by Treasurer or a designated agent shall be retained and shall be open to public inspection during the period for which the license is valid. (Virginia Code Section 3.2-6527)
(Ord. No. 2006-4, Art. 2 (Sec. 2), 10-4-2006)

SECTION III AMOUNT OF LICENSE TAX

Any person licensing a dog in Madison County, Virginia, shall pay a license tax on the ownership of the dog in an amount set by ordinance of the Madison County Board of Supervisors. (Virginia Code Section 3.2-6528)
(Ord. No. 2006-4, Art. 2 (Sec. 3), 10-4-2006)

SECTION IV TERM OF LICENSE; WHEN LICENSE TAX IS PAYABLE

The term of a dog license shall be for the lifetime of the dog or as long as the owner resides in the County. The owner of any dog four (4) months of age or older shall pay a license tax, as set forth above in Section III, no later than thirty (30) days of the dog turning four (4) months of age or within thirty (30) days after the dog comes into possession of the owner. Such license shall be valid as long as the dog's owner resides in Madison County and the dog's rabies vaccination is kept current. (Virginia Code Section 32.-6530)

SECTION V WHAT A DOG LICENSE SHALL CONSIST OF

The Madison County dog license shall consist of a license receipt and a metal tag. The metal tag shall be stamped or otherwise permanently marked to identify the tag as a dog licensed for Madison County, and shall include the calendar year for which issued, and a serial number assigned to the dog. (Virginia Code Section 3.2-6526)
(Ord. No. 2006-4, Art. 2 (Sec. 5), 10-4-2006)

SECTION VI EFFECT OF DOG NOT WEARING COLLAR AS EVIDENCE OF LICENSE

Any dog not wearing a collar bearing a valid license tag shall be prima facie be deemed to be unlicensed; and in any proceeding under this ordinance, the burden of proof of the fact that such dog has been licensed or is otherwise not required to wear a tag at the time shall be on the owner of the dog. (Virginia Code Section 3.2-6533)
(Ord. No. 2006-4, Art. 2 (Sec. 6), 10-4-2006)

SECTION VII DUPLICATE LICENSE TAGS

If a dog license is lost, destroyed, or stolen, the owner shall immediately apply to the Treasurer or a designated agent who issued the original license for a duplicate tag, presenting the original license receipt. Upon affidavit of the owner that the original license tag has been lost, destroyed, or stolen, the Treasurer or a designated agent shall issue a duplicate license tag, which the owner shall immediately affix on the collar of the dog. The Treasurer or a designated agent shall endorse the number of the duplicate and the date issued in the face of the original receipt. The fee for a duplicate tag shall be $1.00. (Virginia Code Section 3.2-6532)
(Ord. No. 2006-4, Art. 2 (Sec. 7), 10-4-2006)

SECTION VIII DISPLAYING RECEIPTS; DOGS TO WEAR TAGS

Dog license receipts shall be carefully preserved by the licensees and exhibited promptly on request for inspection by the Animal Control Officer or other officer. Dog license tags shall be securely fastened to a substantial dog collar by the owner and worn by such dog. It shall be unlawful for the owner to permit any licensed dog four (4) months old or older to run or roam at large at any time without a license tag. The owner of the dog may remove the collar and license tag:

(i) when the dog is engaged in lawful hunting,
(ii) when the dog is competing in a dog show,
(iii) when the dog has a skin condition which would be exacerbated by the wearing of a collar,
(iv) when the dog is confined, or
(v) when the dog is under the immediate control of its owner
(Virginia Code Section 3.2-6531)
(Ord. No. 2006-4, Art. 2 (Sec. 8), 10-4-2006)

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RESOLUTION TO APPROPRIATE THE FISCAL YEAR 2019 MADISON COUNTY BUDGET

WHEREAS, on April 27, 2018 the Madison County Board of Supervisors adopted a budget for Madison County for Fiscal Year 2019 in the amount of $_________________; and

WHEREAS, the Fiscal Year 2019 adopted budget includes school operations funding for the Madison County School Division equaling $_______________; and

WHEREAS, the Board of Supervisors is required to appropriate for actual expenditure the adopted Fiscal Year 2019 budget;

NOW, THEREFORE, BE IT RESOLVED on this 26th day of June, 2018, that the Madison County Board of Supervisors hereby appropriates the adopted Fiscal Year 2019 budget in the amounts specified for each department and category contained in said budget; with such appropriations summarized below:

1. General Operations	
2. School — Instruction	
3. School — Admin, Attend, & Health	
4. School — Pupil Transportation	
5. School — Operations & Maintenance	
6. School — Technology	
7. School — Non-Instructional General Oper.	
8. School Food Services	
9. School Scholarship	
10. Social Services (VPA)	
11. Children's Services Act (CSA)	
12. County Debt Service	
13. Transient Occupancy Tax Fund	
14. Total Operating Appropriations	

Adopted this 26th day of June, 2018.

Figures along with lines for county capital spending and/or school capital spending where appropriate will be added at the discretion of the Board of Supervisors

COUNTY OF MADISON, VIRGINIA

Financial Policies

Contents

A. Policy Objective and Goals

The County of Madison has a responsibility to carefully account for public funds, to manage its finances prudently, and to diligently and effectively allocate its resources to provide to its citizens the governmental services they desire. Fiscal integrity is critical and should form the basis of the County's management and decision-making processes of its fiscal affairs. The primary objective of establishing Financial Policies is to provide a framework within which sound financial decisions may be made for the long-term betterment and stability of the County. The County's financial policies will provide guidelines and goals to guide its financial practices.

The goals of the Financial Policies are to:

- Guide the Madison County Board of Supervisors in reaching a consensus on the financial condition it wants for the County.
- Provide a link between long-range financial planning and current operations.
- Promote long- term financial stability by establishing clear and consistent guidelines.
- Provide a framework for evaluating the fiscal impact of budgetary decisions related to providing government services and programs.
- Reduce the risks to the County of experiencing fiscal crises.

The Financial Policies shall be reviewed periodically by the Board of Supervisors.

B. Operating Budget Policies

1. The annual Madison County operating budget will be prepared consistent with guidelines established by the Code of Virginia.

2. The operating budget will be structured so that the Board of Supervisors and the public can understand the relationship between revenues and expenditures.

3. The goal of the County is to fund all recurring expenditures with recurring revenues and to use non-recurring revenues only for non-recurring expenses.

4. The unassigned General Fund Balance in excess of the 18% target may be used for various expenditures as described in the Fund Balance Policies section below. *The General Fund as used in this Financial Policies document has the same meaning as it does in the County's audited financial statements. It includes primary governmental activities; unless otherwise noted, it does not include the County's component units, i.e., the School Board and the Parks and Recreation Authority.*

5. Revenues will be projected conservatively, but realistically, considering:

- o Past experience;
- o The volatility of the revenue source;
- o Inflation and other economic conditions; and,
- o The costs of providing directly associated services.

6. When revenue shortfalls are anticipated in a fiscal year, spending during the fiscal year should be reduced sufficiently to offset current year shortfalls. When it is not practical to reduce expenditures in an amount sufficient to offset revenue shortfalls, the unassigned General Fund balance may be used to supplement expenditure reductions.

7. The budget shall be prepared in a manner that reflects the full cost of providing services.

8. Expenditures will be projected conservatively considering:

   - o A conservative, but likely, scenario of events (versus "worst case scenario");
   - o Specific, identified needs of the program or service;
   - o Historical consumption and trends; and,
   - o Inflation and other economic conditions.

9. An unplanned operating contingency line item shall be included in the annual operating budget to provide the ability to react to unforeseen circumstances in operations that arise during the fiscal year. A minimum of 1% of total General Fund expenditures (excluding expenditures from the Transient Occupancy Tax {TOT}, Virginia Public Assistance {VPA}, and Children's Services Act {CSA} funds) shall be budgeted in the contingency line item and shall be an annual appropriation that will not accumulate and carry forward from year to year. The County, at its discretion, shall increase the 1% contingency for specific, estimable amounts not included in departmental budgets.

10. The County will prepare the capital improvement budget in conjunction with estimates of available revenues in order to assure that the estimated costs and future impact of a capital project on the operating budget will be considered prior to its inclusion in the Capital Improvements Plan.

11. The Madison County Board of Supervisors will communicate with the Madison County School Board and Madison County Parks and Recreation Authority as and when appropriate to discuss budget needs.

12. The operating budget preparation process will be conducted in such a manner as to allow decisions to be made regarding anticipated resource levels and expenditure requirements for the levels and types of services to be provided in the upcoming fiscal year. The following budget procedures will ensure the orderly and equitable appropriation of those resources:

   - o Operating budget requests are initiated at the department level within target guidelines set by the County Administrator.

- o In formulating budget requests priority will be given to maintaining the current level of essential services. New services will be funded through identification of new resources, reallocation of existing resources, and defunding nonessential services identified by the Board of Supervisors and County Administration.

- o Proposed program expansions above existing service levels must be submitted as a budgetary increment requiring detailed justification. Every proposed program expansion will be scrutinized on the basis of its relationship to the health, safety and welfare of the County and is to include an analysis of long-term fiscal impacts.

- o Proposed new programs must also be submitted as budgetary increments requiring detailed justification. New programs will be evaluated on the same basis as program expansions and are to include an analysis of long-term fiscal impacts.

13. The operating budget is approved and appropriated by the County Board of Supervisors at the department level. The operating budget will be balanced with proposed expenditures not exceeding anticipated revenues.

    - o Use of excess unassigned fund balances should be used to balance budgets only after review of the County's reserve and capital needs.

    - o The County Administrator will submit a balanced budget to the County Board of Supervisors.

    - o The County Board of Supervisors will adopt the budget.

14. Budget adjustments within a department involving transfers from one category – i.e., personnel (pay and benefits), capital and operations - to another shall be approved by the County Administrator.

15. Beginning in the first year subsequent to to the adoption of these policies, quarterly cash basis actual-to-budget financial reports prepared after bank statement reconciliation will be provided to the Board of Supervisors within 45 days after the end of the quarter to enable the Board of Supervisors to monitor and control the budget.

16. Any amendments to the budget "which exceed one percent of total expenditures shown in the current adopted budget must be accomplished by publishing a notice of the meeting and a public hearing once in a newspaper having general circulation" at least seven days prior to the meeting date (State Code Section 15.2-2507).

C. Capital Budget Policies

1. The County will approve an annual capital budget as an integral part of its total County budget. The capital budget will align with a 5-year Capital Improvements Plan (CIP).

2. The County will coordinate the development of the capital budget with the development of the operating budget so that future operating costs, including annual debt service, associated with the new capital projects will be projected and included in operating budget forecasts.

3. The 5-year Capital Improvements Plan will include all new facilities and major improvements to buildings and real estate as well as all projects requiring debt financing. The CIP will include sources of funding for the capital projects, including operating revenues, excess General Fund balances, capital leases, and debt financing.

4. Emphasis will continue to be placed upon a viable level of "pay-as-you-go" capital construction to fulfill needs in the Board's approved Capital Improvements Plan.

5. Financing plans for the five-year capital program will be developed based upon a five-year forecast of revenues and expenditures augmented by anticipated grant and loan funds.

6. The County Board of Supervisors will consider recommendations from the Planning Commission for the five-year Capital Improvements Plan that are consistent with identified needs in the adopted comprehensive plan.

7. The acquisition of vehicles, Information Technology, and other depreciable equipment and machinery shall be considered in the capital budget in addition to the Capital Improvements Plan and shall reflect the departments to which they should be charged.

8. Upon completion of a capital project, any remaining appropriated funds in that project will be returned to the original appropriating fund. Any transfer of remaining funds from one project to another must be approved by the Board of Supervisors.

9. The Madison County School Board and Madison Parks and Recreation Authority will be advised of these Madison County financial policies and shall coordinate their requests as elements of Madison County's Capital Improvements Plan. Requests for funding will address the following areas: a) costs for required capital improvements; b) debt ratio targets; c) debt issuance schedules; d) justification.

D. <u>Asset Maintenance, Replacement and Enhancement Policies</u>

The County will maintain a system for maintenance, replacement and enhancement of the County's physical assets. This system will protect the County's capital investment and minimize future maintenance and replacement costs. The system will include the following:

1. The County will use the straight-line method of depreciation which is the historical cost of an asset divided by the estimated useful life of the asset.

2. The County will use professional judgments, industry standards and other relevant information based on its own past experiences with similar assets when estimating the useful life of assets.

The following ranges are to be used as a guideline in setting estimated useful lives for assets:

- Computers, and related hardware and software: 3-5 years
- Buildings and improvements: 20-40 years
- Infrastructure: 30-40 years
- Machinery and Equipment: 5-20 years
- School Buses: 12 years
- Vehicles, excluding buses: 3-5 years

3. Within the CIP, the County will develop a Capital Asset and Equipment Maintenance/Replacement Schedule, which will provide a five-year estimate of the funds necessary to provide for the structural, site, major mechanical/electrical rehabilitation or replacement to the County physical assets requiring a total expenditure of $30,000 or more with a useful life of five years or more.

4. The operating budget will provide for *minor* and *preventive* maintenance of Capital Assets and Equipment.

5. Beginning in the fourth budget year subsequent to the adoption of these policies, the County will provide for *major* maintenance of its facilities each year with a goal of reinvesting, or setting aside for future use, 2.5 percent of the replacement value of County facilities. For purposes of this calculation, net book value of depreciable real property shall be used as an approximation of replacement value. The County will make such a provision by assigning a portion of its prior year available unassigned fund balance (defined as the amount of unassigned fund balance in excess of the 18% target and other items described more fully in Section F, Item 4 of this policy.) To the extent that the major maintenance provision cannot be made from available fund balance, as defined, the County shall make efforts to incorporate a major maintenance contingency expense in its operating budget in amount sufficient to reach the 2.5% annual target. Notwithstanding the above, specific major maintenance projects identified and incorporated into the annual operating budget shall also be considered as contributing to the annual 2.5% target..

6. The County shall maintain a capital budget that includes the Capital Improvements Plan and a plan for the acquisition and replacement of vehicles, Information Technology, and depreciable equipment and machinery.

   - As part of the vehicles, Information Technology (IT), equipment and machinery plan, the County will maintain a schedule of individual capital assets with values in excess of $1,000 and an estimated useful life in excess of one year. All items with an original value of less than $1,000, or with an estimated useful life of one year or less, will be recorded as an operating expenditure.

   - The County will provide funding for vehicles, IT, equipment and machinery as part of the annual budget to replace assets at the end of their useful life, or to upgrade capital assets as appropriate.

   - The County's objective is to use pay-as-you-go funding (using cash resources) to acquire vehicles, IT, and depreciable equipment and machinery. Other sources will supplement cash funding such as lease purchase agreements, bonds, and grants, when available.

- The County shall conduct a periodic physical inventory of all vehicles, computers, and depreciable equipment and machinery.

7. The Madison County School Board is encouraged to develop similar and compatible asset maintenance, replacement and enhancement policies.

8. Notwithstanding other items discussed in Sections C and D of this policy, the County Board (the "Board") of Supervisors shall assign a portion of its available unassigned fund balance, as defined, upon adoption of this policy. This assigned fund balance shall be used to fund capital improvement projects and other vehicle and equipment needs in the first through third budget years subsequent to the adoption of this policy. Subsequent to adoption of this policy, the Board may elect at its discretion, to assign additional amounts of available unassigned fund balance, as defined, to meet its anticipated capital needs.

E. Debt Policies

1. The County will not fund current operations from the proceeds of borrowed funds.

2. The County will utilize long-term borrowing for capital projects only to the extent that funding from grants and current revenues is not available.

3. When the County finances capital projects through bonds or capital leases, it will repay the debt within a period not to exceed the expected useful life of the projects. To the extent possible, the County will structure its debt to achieve level annual debt service payments.

4. Recognizing the significance of debt to its overall financial condition, the County will set target debt ratios, which will be calculated annually and included in any review of fiscal trends:

    - Net general bonded debt as a percentage of the assessed value of real taxable property shall not exceed 3%.

    - Net general bonded debt expenditures as a percentage of General Fund expenditures (including the School Board's operating budget less transfers from the General Fund) shall not exceed 10%.

5. The County's Finance Director is responsible for monitoring the County's outstanding debt to ensure post-issuance compliance with such matters as arbitrage rebate calculations, material event notifications, etc.

F. Fund Balance Policies

1. The Governmental Accounting Standards Board (GASB) classifies fund balances in the following categories:

    - **Non-spendable fund balance** – amounts not in a spendable form or that are required to be maintained intact;

    - **Restricted fund balance** – amounts constrained to specific purposes by their providers (such as grantors, bondholders, the state), through constitutional provisions, or by enabling legislation;

    - **Committed fund balance** – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint;

    - **Assigned fund balance** – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;

    - **Unassigned fund balance** – amounts that are available for any purpose; these amounts are reported only in the general fund.

    Source: GASB Fact Sheet about Fund Balance Reporting and Governmental Fund Type Definitions (GASB Statement 54).

2. The County does not intend, as a common practice, to use its unassigned fund balance to fund current operations. The unassigned fund balance set aside pursuant to these policies is to be used as working capital for unforeseen emergencies, when reducing current expenditures is insufficient, in order to avoid the need to borrow.

3. The County will maintain an unassigned fund balance for cash liquidity purposes that will provide sufficient cash flow to minimize the possibility of short-term tax anticipation borrowing.

4. As a permanent reserve "rainy-day" fund, the unassigned General Fund balance at the close of each fiscal year should be equal to no less than 14% of the County's total General Fund budget (including the School Board's operating budget less transfers from the General Fund). Further, an additional 4% should be available for cash liquidity purposes resulting in a total target amount of 18% of the General Fund budget (including the School Board's operating budget less transfers from the General Fund). Under certain circumstances, the County may elect to maintain unassigned General Fund balance in excess of the 18% target by considering a variety of factors, including the predictability of revenues, the volatility of expenditures, perceived exposure to one-time outlays, and the potential drain upon the General Fund by other funds.

5. In the event that the funds in the unassigned fund balance are utilized as working capital such as for an unforeseen emergency, the unassigned fund balance should be brought to the required minimum balance within two (2) years from the date of the withdrawal.

6. Unassigned fund balance in excess of the 18% target may be used in the following ways:

   - Fund accrued liabilities, including but not limited to debt service, pension, and other postemployment benefits as directed and approved within the long-term financial plan and the annual budget ordinance. Priority will be given to those items that relieve budget or financial operating pressure in future periods;

   - Increase the pay-as-you-go contributions needed to fund capital projects in the Capital Improvements Plan and the acquisition and replacement of vehicles, IT, and equipment and machinery;

   - One-time expenditures that do not increase recurring operating costs that cannot be funded through current revenues;

   - Start-up expenditures for new programs, provided that such action is approved by the Board of Supervisors and is considered in the context of multi-year projections of revenue and expenditures; or

   - When it is not practical to reduce expenditures in an amount sufficient to offset revenue shortfalls, the unassigned General Fund balance may be used to supplement expenditure reductions.

7. The County will maintain a portion of its Assigned Fund Balance in a Children Services Act (CSA) Stabilization Fund. The intent of the CSA Stabilization Fund is to allow for level budgeting from year-to-year in light of the fact that CSA-mandated expenditures can vary significantly from one year to the next.

   - The County will maintain a CSA Stabilization Fund equal to [33%] of the difference between the lowest and highest CSA expenditures over the most recent three fiscal years (which includes the projected expenditures in the current fiscal year). The CSA Stabilization Fund requirement will be calculated annually as part of the annual budgeting process.

   - If funds are withdrawn from the CSA Stabilization Fund, the County will take measures necessary to replenish the Fund within three years following the year in which they were used.

   - The CSA Stabilization Fund can only be appropriated by a resolution of the Board of Supervisors.

   - Funds in excess of the CSA Stabilization Fund requirement may be retained in the Fund, or transferred as deemed appropriate by the Board of Supervisors. The excess funds could be used for CSA expenditures, or transferred to the Unassigned Fund Balance, for example.

8. When restricted and unrestricted fund balance is available to fund a particular expenditure, the County will first expend any restricted fund balance that is available and then in the following order if only unrestricted fund balance is available: (1) committed fund balance, (2) assigned fund balance, and (3) unassigned fund balance.

9. Committed fund balance can only be approved, modified or rescinded by formal action of the County Board of Supervisors.

10. An analysis of the County's fund balance position and associated recommendations should be provided as an element of the budget proposal.

G. Summary of Key Financial Policy Ratios*

OPERATING BUDGET	
Allocation to Operating Contingency (as percent of total General Fund budget, as defined)	1%
ASSET MAINTENANCE, REPLACEMENT AND ENHANCEMENT POLICIES	
Allocation from operating budget and other available unassigned fund balance, as defined, to provide for Major Maintenance Contingency (as % of replacement costs of County facilities)	2.5%
DEBT RATIOS	
Net General Bonded Debt as % of Assessed Value of Real Taxable Property	3%
Net General Bonded Debt Expenditures as % of General Fund Expenditures	10%
FUND BALANCE/RESERVE POLICIES	
Unassigned General Fund Balance as % of Total General Fund Budget	14%
Unassigned General Fund Balance for Cash Liquidity as % of GF Budget	4%

** References to Operating Budget and General Fund Budget include the School Board's operating budget less transfers from the General Fund.*

Credit: VML/VACo Finance developed the original version of this document in February, 2018.

OPERATING BUDGET	TARGET	FY2018 Budget	DOCUMENTATION
Allocation to Operating Contingency (as percent of General Fund budget, as defined)	1%	$227,188	(FY2018 General Fund Budgeted Expenditures of $22,718,822 * 1%

Asset Maintenance, Replacement and Enhancement Policies	TARGET	As of FYE2017	DOCUMENTATION
Allocation from operating budget and available unassigned fund balance, as defined, for Major Maintenance Expenses and/or Contingency (as % of replacement costs of County facilities)	2.50%	$708,676	FY17 Audit pg 32 - Notes to the Financial Statements; Real Property, Net of depreciation (Primary Govt $21,448,245 + Schools $6,898,800)*2.5%

DEBT RATIOS	TARGET	As of FYE2017	DOCUMENTATION
Net General Bonded Debt as % of Assessed Value of Real Taxable Property	3%	0.63%	FY17 Audit pg 112 - Supplemental Info Table 8 (Debt $11,513,000/AV = $1,831,652,549)
Net General Bonded Debt Expenditures as % of General Fund Expenditures	10%	3.89%	FY17 Audit pg 113 - Supplemental Info Table 9 (DS $1,453,435/exp = $37,379,721)

FUND BALANCE/RESERVE POLICIES	TARGET	FY2018 Budget	DOCUMENTATION
Unassigned General Fund Balance as % of Total General Fund Budget	14%	$5,471,717	(FY2018 Budgeted Expenditures $27,401,224 + FY2018 Budgeted School Expenditures $20,288,100 - 2018 Budgeted County Contribution to Schools $8,605,633) * 14%
Unassigned General Fund Balance for Cash Liquidity as % of GF Budget	4%	$1,563,348	(FY2018 Budgeted Expenditures $27,401,224 + FY2018 Budgeted School Expenditures $20,288,100 - 2018 Budgeted County Contribution to Schools $8,605,633) * 4%

Madison County

Updated 21-Mar-18

Significant and One-Time Outlays

(Tentative and Preliminary)

			Out-Year Funding Source	0 FY17-18		1 FY18-19		2 FY19-20		3 FY20-21		4 FY21-22		5 FY22-23		Comments
Sources of Funds																
Current Revenues (Shown in the General Fund operating budget)				PayGo	$ -	PayGo	$ -	PayGo	$ -	PayGo	$ 130,556	PayGo	$ 397,000	PayGo	$ 397,000	
Borrowed Monies or Lease Financing				Bond	$ -	Bond	$ -	Bond	$ 7,103,380	Bond	$ -	Bond	$ -	Bond	$ -	Note debt service impact on operating budget.
Fund Balance		$	3,390,444	FundBal	$ -	FundBal	$ 1,612,000	FundBal	$ 1,512,000	FundBal	$ 266,444	FundBal	$ -	FundBal	$ -	
School Capital	from TOT		25,000	SchCap	$ 284,629	SchCap	$ 30,000	SchCap	$ -	SchCap	$ -	SchCap	$ -	SchCap	$ -	
Current Surplus	from CAP		365,444	CurSurp	$ 243,229	CurSurp	$ -	CurSurp	$ -	CurSurp		CurSurp	.	CurSurp		
Other	from GF		3,000,000	Other	$ -	Other	$ -	Other	$ -	Other	$ -	Other	$ -	Other	$ -	
			TOTAL SOURCES - ALL FUNDS		**$ 527,858**		**$ 1,642,000**		**$ 8,615,380**		**$ 397,000**		**$ 397,000**		**$ 397,000**	

Uses of Funds

Fund	Department	Category	Description	FY17-18		FY18-19		FY19-20		FY20-21		FY21-22		FY22-23		Comments
General Fund	Sheriff	Vehicles	Vehicle replacement	CurSurp	$ 191,461		$ -	FundBal	$ 170,000	PG/FB	$ 170,000	PayGo	$ 170,000	PayGo	$ 170,000	
General Fund	Various	Vehicles	Vehicle replacement	CurSurp	$ 51,768		$ -	FundBal	$ 60,000	FundBal	$ 60,000	PayGo	$ 60,000	PayGo	$ 60,000	
General Fund	DP & Technology	Equip & IT	Administration telephone system			FundBal	$ 75,000				$ -		$ -		$ -	Replace obsolete system
General Fund	DP & Technology	Equip & IT	IT replacement (i.e. computers, software)					FundBal	$ 30,000	FundBal	$ 30,000	PayGo	$ 30,000	PayGo	$ 30,000	Allowance
General Fund	DP & Technology	Equip & IT	Email and server storage/backup system (s)			FundBal	$ 20,000		$ -		$ -		$ -		$ -	Needed for backup and also for compliance with records retention and FOIA
General Fund	Facilities	Equip & IT	Equipment replacement			FundBal	$ 20,000	FundBal	$ 20,000	FundBal	$ 20,000	PayGo	$ 20,000	PayGo	$ 20,000	Allowance
General Fund	County Admin	Bldgs & Grounds	Master CIP/Asset Management Plan					FundBal	$ 60,000		$ -		$ -		$ -	Thorough assessment of all County, school & PRA facilities to better inform a CIP
General Fund	Facilities	Bldgs & Grounds	HVAC system replacements in various buildings			FundBal	$ 20,000	FundBal	$ 20,000	FundBal	$ 20,000	PayGo	$ 20,000	PayGo	$ 20,000	Allowance; HVAC replacements to be programmed during FY19
General Fund	Facilities	Bldgs & Grounds	Parking Lot Paving			FundBal	$ 10,000	FundBal	$ 10,000	FundBal	$ 10,000	PayGo	$ 10,000	PayGo	$ 10,000	Allowance
			TOTAL GENERAL FUND		**$ 243,229**		**$ 145,000**		**$ 370,000**		**$ 310,000**		**$ 310,000**		**$ 310,000**	
Cap Projects	Emerg Comm	Equip & IT	Public Safety radio dispatch system		$ -	FundBal	$ 1,000,000									
Cap Projects	Emerg Comm	Equip & IT	Public Safety radio dispatch system		$ -			Bond	$ 3,475,000		$ -		$ -		$ -	Alternative 2 from Black & Veatch report (partner w/ Greene Co.)
Cap Projects	Emerg Comm	Equip & IT	Handheld and vehicle-mounted public safety radios		$ -			Bond	$ 862,000		$ -		$ -		$ -	
Cap Projects	CIP Project	Bldgs & Grounds	Office Consolidation		$ -	FundBal	$ 60,000	FundBal	$ 635,000		$ -		$ -		$ -	Renovation of Administration & Health Department buildings
Cap Projects	CIP Project	Bldgs & Grounds	Criglersville School Repurposing		$ -	FundBal	$ 25,000	FundBal	$ 420,000		$ -		$ -		$ -	Assumes building demolition
			TOTAL CAPITAL PROJECTS FUND		**$ -**		**$ 1,085,000**		**$ 5,392,000**		**$ -**		**$ -**		**$ -**	
TOT Fund	Tourism	Bldgs & Grounds	Welcome Signs		$ -	FundBal	$ 25,000		$ -		$ -		$ -		$ -	
			TOTAL TOT FUND		**$ -**		**$ 25,000**		**$ -**		**$ -**		**$ -**		**$ -**	
School Operating	School Buses	Vehicles	Replacement	SchCap	$ 174,000	FundBal	$ 87,000	FundBal	$ 87,000	FundBal	$ 87,000	PayGo	$ 87,000	PayGo	$ 87,000	2 extra buses in FY18 then one bus per year afterwards
			TOTAL SCHOOL OPERATING FUND		**$ 174,000**		**$ 87,000**		**$ 87,000**		**$ 87,000**		**$ 87,000**		**$ 87,000**	
School Capital	WW MS	Bldg & Grnds	Windows Replacement	SchCap	$ 110,629											Approved for summer 2018
School Capital	Madison Primary	Bldg & Grnds	HVAC Replacement			FundBal	$ 100,000									Architecture/Engineering
School Capital	Madison Primary	Bldg & Grnds	HVAC Replacement					Bond	$ 2,766,380		$ -		$ -		$ -	Construction in Summer 2019
School Capital	Madison High	Bldg & Grnds	Athletic Field Fence			FundBal	$ 25,000		$ -		$ -		$ -		$ -	Placholder figure
School Capital	Madison High	Bldg & Grnds	Track Resurfacing			FundBal	$ 45,000		$ -		$ -		$ -		$ -	Placholder figure
School Capital	Madison Primary	Bldg & Grnds	Light Soccer Field			FundBal	$ 100,000		$ -		$ -		$ -		$ -	Placholder figure
School Capital	Primary School	Bldg & Grnds	Softball Field Installation			SchCap	$ 30,000		$ -		$ -		$ -		$ -	Placholder figure
			TOTAL SCHOOL CAPITAL FUND		**$ 110,629**		**$ 300,000**		**$ 2,766,380**		**$ -**		**$ -**		**$ -**	
			TOTAL USES ALL FUNDS		**$ 527,858**		**$ 1,642,000**		**$ 8,615,380**		**$ 397,000**		**$ 397,000**		**$ 397,000**	

F

Madison County

Proposed Fund Balance Designations

Category	General Fund	Capital Projects Fund	School Board	Total	General Fund	Capital Projects Fund	School Board	Total
	June 30, 2018 Projected				June 30, 2019 Proposed			
Nonspendable:								
Prepaid expenditures	39,363	-	9,951		39,363	-	9,951	
Inventory	-	-	23,310		-	-	23,310	
Total Nonspendable	39,363	-	33,261	72,624	39,363	-	33,261	72,624
Restricted:								
School Lottery Funds	-	-	1,895		-	-	1,895	
Asset Forfeitures	55,355	-	-		55,355	-	-	
Unspent bond proceeds - school projects	-	108,195	-		-	-	-	
Toppings Funds	71,691	-	-		71,691	-	-	
Animal donations	7,718	-	-		7,718	-	-	
School Textbook Funds	-	-	52,937		-	-	52,937	
Total Restricted	134,764	108,195	54,832	297,791	134,764	-	54,832	189,596
Committed:								
Capital Projects	-	365,444	34,181				34,181	
Encumbrances	-	-	-		-	-	-	
Micro Enterprise	32,813	-	-		32,813	-	-	
School Operations	-	-	2,000		-	-	2,000	
Cafeteria	-	-	274,976		-	-	274,976	
Total Committed	32,813	365,444	311,157	709,414	32,813	-	311,157	343,970
Assigned:								
Tourism	165,178	-	-		140,178	-	-	
County CIP Plan	3,000,000				1,778,444			
CSA Reserve	481,065				481,065			
School Capital Projects	203,117	-	-		173,117	-	-	
Sheriff	15,516	-	-		15,516	-	-	
Total Assigned	3,864,876	-	-	3,864,876	2,588,320	-	-	2,588,320
Unassigned:								
Available for other uses	8,762,014				1,707,540			
18% target					6,977,664			
School Board deficit			(9,951)				(9,951)	
Total Unassigned:	8,762,014	-	(9,951)	8,752,063	8,685,204	-	(9,951)	8,675,253
Total Fund Balance	12,833,830	473,639	389,299	13,696,768	11,480,464	-	389,299	11,869,763
FY17 Balances	13,577,744.00	473,639.00	389,299.00	14,440,682.00				
Change - in FB FY18				(743,914.00)				
FY 18 uses of FB								
Budgeted use of FB				(618,455.00)				
Expenditure of FY17 Encumbrances				(221,001.00)				
Sboard Windows				(110,629.00)				
Sboard Buses				(174,000.00)				
Use of Tourism FB - Signs				(5,000.00)				
Projected savings - FY18 budget				688,400.00				
FY19 budgeted items xferred to FY18				(303,229.00)				
				(743,914.00)				
Change in FY19 Fund Balance								(1,827,005.00)
FY19 Uses of FB								
GF use of FB for operating budget								(76,810.00)
GF use of FB for Cap Budget								(1,251,556.00)
Cap Proj fund _ use of FB - Debt Serv								(108,195.00)
Cap Proj fund - use of FB - Cap Budg								(365,444.00)
Tot Use of FB - Cap Proj								(25,000.00)
								(1,827,005.00)

Madison County Employee Classification and Compensation Plan
Effective July 1, 2018

Intent

This document articulates Madison County, Virginia's employee compensation plan and uniform pay plan as per the provisions of the Personnel Policy and §15.2-1506 of the Code of Virginia.

Philosophy

Madison County's compensation philosophy involves:

- Providing fair and equitable rates of pay to employees,
- Maintaining a system of pay grades that state the minimum and maximum rates that the County pays individuals within a position class and identify the midpoint of the range as the “market” rate,
- Establishing rates of pay that allow the County to compete successfully for new employees within its market area,
- Establishing a market position that is fiscally responsible with public resources,
- Ensuring that pay rates for employees are based on individual performance that meets or exceeds expectations and reflects changing economic conditions,
- Developing pay administration policies and procedures that ensure their consistent application between the County’s operating units, and
- Ensuring that the compensation program is understandable.

Framework

The County's compensation plan consists of a classification system for all jobs and a pay grade that sets a pay range for each classified position.

The rate of pay for each employee is set by the County Administrator within the assigned pay grade according to this plan, upon recommendation from the subordinate supervisor (if any) and subject to approval by the Madison County Board of Supervisors. In this context, total employee compensation includes pay, the County's contributions to various employee benefit programs (mobile phone allowance, clothing, training and education, etc.) and leave with pay (annual, holiday, etc.).

It is the County’s goal to update the compensation plan annually concurrently with the budget process to adjust for changing conditions including increased cost of living.

This plan is intended to apply to full-time Madison County employees. Employees of the Madison County School Board, the Madison County Department of Social Services and constitutional officers are not included. All pay above that provided by the State Compensation Board for employees of constitutional officers is covered by this plan. The County Administrator is authorized by the Personnel Policy to approve promotions and/or merit raises for specific employees to which this policy applies during the fiscal year within budget limitations as justified and upon recommendation of the subordinate supervisor.

Programmed Career Development

To encourage and enable professional development for entry and mid-level employees, department heads shall establish a progression plan for employees within their departments.

Progression plans within a group of position classes will be based on career track considerations and upward mobility subject to an employee qualifying per established standards. Career development is subjective and is directed by the needs of the County and evolving priorities as determined by management.

All full-time listed in this plan are considered “billeted" such that no new full-time positions are to be created during the budget year without the approval of the County Administrator.

Part-Time Employees
Classification and compensation for part-time employees shall conform to the provisions of this plan to the extent practical. However, it is understood that variables such as the following make it impractical to have a detailed career development plan or in-grade progression plan for each:

- Increased flexibility that part-time employees provide the County,
- Lower cost of benefits provided,
- The 30 hour/week limit before health benefits must be provided per the Affordable Care Act,
- Inconsistent capabilities of the County to provide assurances of long-term job security for the various part-time positions, and
- Changing needs of the County vs. resources that may be available.

Advancement Within Grade
The performance of employees will be formally reviewed and documented and adjustments may be made (1) at the end of the initial hire or other probationary period and (2) at least annually.

Advancement within a pay grade" will be based upon:

- Satisfactory or better rating on evaluations. This is subject to no incident(s) within the prior 12 months resulting in a written reprimand or higher level of disciplinary action.
- Meeting all goals established in the employee's prior evaluation.
- Years of full-time employment with Madison County. All mandatory military leave is considered continuous, full time employment.
- Meeting all minimum requirements and progression standards for the position class (i.e. employee must meet all items contained in the position description).

All full-time employees should be high school graduates or possess a GED certificate or equivalent at the time of hire. All full-time Madison County employees are expected to possess and maintain a valid driver's license as a condition of employment. Initial employment or assignment may be contingent on meeting minimum qualifications prior to the expiration of a probationary period.

The rate of pay for new employees shall be at the lower end of the pay grade for the position unless there is clear justification for higher pay for that position.

Training and Certifications
It is the employee's responsibility to attain the training or certification required for advancement. This may be done during work hours as approved by the supervisor but within the limits of training funds available. In all cases, the employee will provide printed copies of training certificates to the supervisor. If no training certificate is available, the employee shall provide full and sufficient printed documentation that the employee has acquired the appropriate skills and/or training to his supervisor.

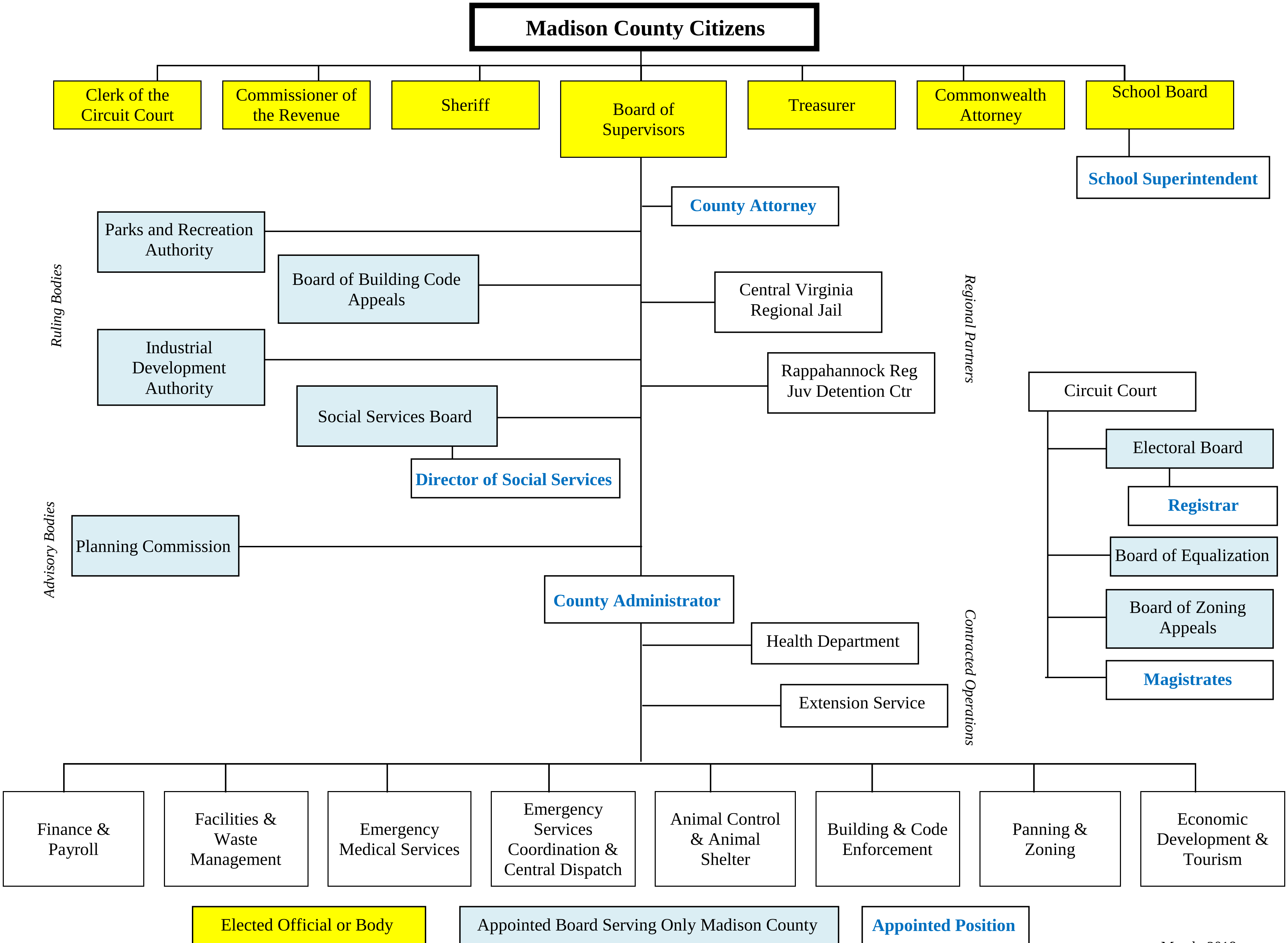
Compensation and Uniform Pay Plan

The organizational chart contained in this plan is intended to portray an overview of Madison County's personnel alignment.

The pay scales shown are intended to be used to implement the Madison County compensation philosophy articulated above and in the Personnel Policy as the compensation plan. Note that Madison County has a special pay scale for public safety employees and another for all other employees.

The listing of approved positions and grades portrays the Madison County staffing plan and is intended to articulate a uniform pay plan for Madison County.

MADISION COUNTY, VIRGINIA ORGNIZATIONAL CHART



March 2018

Approved March 27, 2018

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Madison County, Virginia Pay Scale

Proposed Effective Date: July 1, 2018

General Government Scale

Grade/Step	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
10	$19,371	$19,860	$20,360	$20,870	$21,390	$21,920	$22,470	$23,030	$ 23,610	$ 24,200	$ 24,810	$ 25,430	$ 26,070	$ 26,720	$ 27,390	$ 28,070	$ 28,770	$ 29,490	$ 30,230	$ 30,990
11	$21,500	$22,040	$22,590	$23,150	$23,730	$24,320	$24,930	$25,550	$ 26,190	$ 26,840	$ 27,510	$ 28,200	$ 28,910	$ 29,630	$ 30,370	$ 31,130	$ 31,910	$ 32,710	$ 33,530	$ 34,370
12	$23,870	$24,470	$25,080	$25,710	$26,350	$27,010	$27,690	$28,380	$ 29,090	$ 29,820	$ 30,570	$ 31,330	$ 32,110	$ 32,910	$ 33,730	$ 34,570	$ 35,430	$ 36,320	$ 37,230	$ 38,160
13	$26,500	$27,160	$27,840	$28,540	$29,250	$29,980	$30,730	$31,500	$ 32,290	$ 33,100	$ 33,930	$ 34,780	$ 35,650	$ 36,540	$ 37,450	$ 38,390	$ 39,350	$ 40,330	$ 41,340	$ 42,370
14	$29,420	$30,160	$30,910	$31,680	$32,470	$33,280	$34,110	$34,960	$ 35,830	$ 36,730	$ 37,650	$ 38,590	$ 39,550	$ 40,540	$ 41,550	$ 42,590	$ 43,650	$ 44,740	$ 45,860	$ 47,010
15	$32,660	$33,480	$34,320	$35,180	$36,060	$36,960	$37,880	$38,830	$ 39,800	$ 40,800	$ 41,820	$ 42,870	$ 43,940	$ 45,040	$ 46,170	$ 47,320	$ 48,500	$ 49,710	$ 50,950	$ 52,220
16	$36,250	$37,160	$38,090	$39,040	$40,020	$41,020	$42,050	$43,100	$ 44,180	$ 45,280	$ 46,410	$ 47,570	$ 48,760	$ 49,980	$ 51,230	$ 52,510	$ 53,820	$ 55,170	$ 56,550	$ 57,960
17	$40,240	$41,250	$42,280	$43,340	$44,420	$45,530	$46,670	$47,840	$ 49,040	$ 50,270	$ 51,530	$ 52,820	$ 54,140	$ 55,490	$ 56,880	$ 58,300	$ 59,760	$ 61,250	$ 62,780	$ 64,350
18	$44,670	$45,790	$46,930	$48,100	$49,300	$50,530	$51,790	$53,080	$ 54,410	$ 55,770	$ 57,160	$ 58,590	$ 60,050	$ 61,550	$ 63,090	$ 64,670	$ 66,290	$ 67,950	$ 69,650	$ 71,390
19	$49,580	$50,820	$52,090	$53,390	$54,720	$56,090	$57,490	$58,930	$ 60,400	$ 61,910	$ 63,460	$ 65,050	$ 66,680	$ 68,350	$ 70,060	$ 71,810	$ 73,610	$ 75,450	$ 77,340	$ 79,270
20	$55,030	$56,410	$57,820	$59,270	$60,750	$62,270	$63,830	$65,430	$ 67,070	$ 68,750	$ 70,470	$ 72,230	$ 74,040	$ 75,890	$ 77,790	$ 79,730	$ 81,720	$ 83,760	$ 85,850	$ 88,000
21	$61,080	$62,610	$64,180	$65,780	$67,420	$69,110	$70,840	$72,610	$ 74,430	$ 76,290	$ 78,200	$ 80,160	$ 82,160	$ 84,210	$ 86,320	$ 88,480	$ 90,690	$ 92,960	$ 95,280	$ 97,660
22	$67,800	$69,500	$71,240	$73,020	$74,850	$76,720	$78,640	$80,610	$ 82,630	$ 84,700	$ 86,820	$ 88,990	$ 91,210	$ 93,490	$ 95,830	$ 98,230	$100,690	$103,210	$105,790	$108,430
23	$75,260	$77,140	$79,070	$81,050	$83,080	$85,160	$87,290	$89,470	$ 91,710	$ 94,000	$ 96,350	$ 98,760	$101,230	$103,760	$106,350	$109,010	$111,740	$114,530	$117,390	$120,320
24	$83,540	$85,630	$87,770	$89,960	$92,210	$94,520	$96,880	$99,300	$101,780	$104,320	$106,930	$109,600	$112,340	$115,150	$118,030	$120,980	$124,000	$127,100	$130,280	$133,540

Step Multiplier 1.025 Grade Multiplier 1.110

Public Safety Scale (Applies to Emergency Medical Services, Emergency Communications, Public Safety and Sheriff's Department Employees)

Grade/Step	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
PS-10	$27,741	$28,430	$29,140	$29,870	$30,620	$31,390	$32,170	$32,970	$ 33,790	$ 34,630	$ 35,500	$ 36,390	$ 37,300	$ 38,230	$ 39,190	$ 40,170	$ 41,170	$ 42,200	$ 43,260	$ 44,340
PS- 11	$29,930	$30,680	$31,450	$32,240	$33,050	$33,880	$34,730	$35,600	$ 36,490	$ 37,400	$ 38,340	$ 39,300	$ 40,280	$ 41,290	$ 42,320	$ 43,380	$ 44,460	$ 45,570	$ 46,710	$ 47,880
PS-12	$32,290	$33,100	$33,930	$34,780	$35,650	$36,540	$37,450	$38,390	$ 39,350	$ 40,330	$ 41,340	$ 42,370	$ 43,430	$ 44,520	$ 45,630	$ 46,770	$ 47,940	$ 49,140	$ 50,370	$ 51,630
PS-13	$34,840	$35,710	$36,600	$37,520	$38,460	$39,420	$40,410	$41,420	$ 42,460	$ 43,520	$ 44,610	$ 45,730	$ 46,870	$ 48,040	$ 49,240	$ 50,470	$ 51,730	$ 53,020	$ 54,350	$ 55,710
PS-14	$37,590	$38,530	$39,490	$40,480	$41,490	$42,530	$43,590	$44,680	$ 45,800	$ 46,950	$ 48,120	$ 49,320	$ 50,550	$ 51,810	$ 53,110	$ 54,440	$ 55,800	$ 57,200	$ 58,630	$ 60,100
PS-15	$40,560	$41,570	$42,610	$43,680	$44,770	$45,890	$47,040	$48,220	$ 49,430	$ 50,670	$ 51,940	$ 53,240	$ 54,570	$ 55,930	$ 57,330	$ 58,760	$ 60,230	$ 61,740	$ 63,280	$ 64,860
PS-16	$43,760	$44,850	$45,970	$47,120	$48,300	$49,510	$50,750	$52,020	$ 53,320	$ 54,650	$ 56,020	$ 57,420	$ 58,860	$ 60,330	$ 61,840	$ 63,390	$ 64,970	$ 66,590	$ 68,250	$ 69,960
PS-17	$47,220	$48,400	$49,610	$50,850	$52,120	$53,420	$54,760	$56,130	$ 57,530	$ 58,970	$ 60,440	$ 61,950	$ 63,500	$ 65,090	$ 66,720	$ 68,390	$ 70,100	$ 71,850	$ 73,650	$ 75,490
PS-18	$50,950	$52,220	$53,530	$54,870	$56,240	$57,650	$59,090	$60,570	$ 62,080	$ 63,630	$ 65,220	$ 66,850	$ 68,520	$ 70,230	$ 71,990	$ 73,790	$ 75,630	$ 77,520	$ 79,460	$ 81,450
PS-19	$54,980	$56,350	$57,760	$59,200	$60,680	$62,200	$63,760	$65,350	$ 66,980	$ 68,650	$ 70,370	$ 72,130	$ 73,930	$ 75,780	$ 77,670	$ 79,610	$ 81,600	$ 83,640	$ 85,730	$ 87,870
PS-20	$59,320	$60,800	$62,320	$63,880	$65,480	$67,120	$68,800	$70,520	$ 72,280	$ 74,090	$ 75,940	$ 77,840	$ 79,790	$ 81,780	$ 83,820	$ 85,920	$ 88,070	$ 90,270	$ 92,530	$ 94,840
PS-21	$64,010	$65,610	$67,250	$68,930	$70,650	$72,420	$74,230	$76,090	$ 77,990	$ 79,940	$ 81,940	$ 83,990	$ 86,090	$ 88,240	$ 90,450	$ 92,710	$ 95,030	$ 97,410	$ 99,850	$102,350
PS-22	$69,070	$70,800	$72,570	$74,380	$76,240	$78,150	$80,100	$82,100	$ 84,150	$ 86,250	$ 88,410	$ 90,620	$ 92,890	$ 95,210	$ 97,590	$100,030	$102,530	$105,090	$107,720	$110,410
PS-23	$74,530	$76,390	$78,300	$80,260	$82,270	$84,330	$86,440	$88,600	$ 90,820	$ 93,090	$ 95,420	$ 97,810	$100,260	$102,770	$105,340	$107,970	$110,670	$113,440	$116,280	$119,190
PS- 24	$80,420	$82,430	$84,490	$86,600	$88,770	$90,990	$93,260	$95,590	$ 97,980	$100,430	$102,940	$105,510	$108,150	$110,850	$113,620	$116,460	$119,370	$122,350	$125,410	$128,550

Step Multiplier 1.025 Grade Multiplier 1.079

Based on the format and figures approved by the Madison County Board of Supervisors on August 12, 2014.
Updated per the change in Consumer Price Index For All Urban Consumers (CPI-U; see https://www.bls.gov/regions/mid-atlantic/data/consumerpriceindexhistorical_us_table.htm) between December 2014 and December 2017 (234.812 to 246.524, or 5.0%).

Approved March 27, 2018

Madison County, Virginia Positions by Department and Grade

Dept Code	Department	Class Title	# in Class	Category	Pay Grade	Exempt/FT/PT
12110	County Administrator	County Administrator	1	I	N/A	Exempt
12110	County Administrator	Deputy Clerk of the Board	1	I	16	FT Non-Exempt
12310	Commissioner of Revenue	Commissioner of the Revenue	1	II	N/A	Exempt
12310	Commissioner of Revenue	Commissioner of the Revenue Deputy III	1	II	14	FT Non-Exempt
12310	Commissioner of Revenue	Commissioner of the Revenue Deputy I	1	II	12	FT Non-Exempt
12410	Treasurer	Treasurer	1	II	N/A	Exempt
12410	Treasurer	Deputy Treasurer III	1	II	14	FT Non-Exempt
12410	Treasurer	Deputy Treasurer II	1	II	12	FT Non-Exempt
12420	Finance Department	Finance Director/Asst. County Administrator	1	I	21	Exempt
12420	Finance Department	Payroll/Human Resources Technician	1	I	14	FT Non-Exempt
12420	Finance Department	Accounts Payable Technician	1	I	13	FT Non-Exempt
13200	Electoral Board	Registrar	1	I	17	Exempt
21700	Clerk's Office	Clerk of Court	1	II	N/A	Exempt
21700	Clerk's Office	Deputy Clerk IV	1	II	14	FT Non-Exempt
21700	Clerk's Office	Deputy Clerk III	1	II	13	FT Non-Exempt
21700	Clerk's Office	General Office Clerk	1	II	12	FT Non-Exempt
21800	Court Security	Sheriff Deputy	1	II	PS-16	FT Non-Exempt
21800	Court Security	Corporal	1	II	PS-14	FT Non-Exempt
21900	Victim Witness	Victim Witness Coordinator	1	III	16	FT Non-Exempt
22100	Commonwealth Attorney	Commonwealth Attorney	1	II	N/A	Exempt
22100	Commonwealth Attorney	Assistant Commonwealth Attorney	1	II	21	Exempt
22100	Commonwealth Attorney	Administrative Specialist IV	1	II	15	FT Non-Exempt
31200	Sheriff	Sheriff	1	II	N/A	Exempt
31200	Sheriff	Major	1	II	PS-21	Exempt
31200	Sheriff	1st Sergeant	1	II	PS-16	FT Non-Exempt
31200	Sheriff	1st Sergeant of Investigations	1	I	PS-15	FT Non-Exempt
31200	Sheriff	Lieutenant	1	II	PS-15	FT Non-Exempt
31200	Sheriff	Sergeant	1	II	PS-15	FT Non-Exempt
31200	Sheriff	School Resource Officer	2	II	PS-14	FT Non-Exempt
31200	Sheriff	Investigator	1	II	PS-14	FT Non-Exempt
31200	Sheriff	School Resource Officer	1	I	PS-14	FT Non-Exempt
31200	Sheriff	Sheriff Deputy	2	II	PS-14	FT Non-Exempt
31200	Sheriff	Sheriff Deputy	7	I	PS-14	FT Non-Exempt
31200	Sheriff	Administrative Specialist IV	1	I	PS-12	FT Non-Exempt
31401	Emergency Communications	Director of Emergency Communications	1	I	PS-20	Exempt
31401	Emergency Communications	Assistant Director of Emergency Communications	1	II	PS-14	Exempt
31401	Emergency Communications	Emergency Communications Operator I	6	I	PS-11	FT Non-Exempt
31401	Emergency Communications	Emergency Communications Operator I	1	I	PS-10	FT Non-Exempt
31401	Emergency Communications	Emergency Communications Operator I	4	II	PS-12	FT Non-Exempt
32600	Emergency Medical Service	Emergency Medical Services Director	1	I	PS-20	Exempt
32600	Emergency Medical Service	Emergency Medical Services Lieutenant	2	I	PS-17	FT Non-Exempt
32600	Emergency Medical Service	Emergency Medical Technician II	6	I	PS-15	FT Non-Exempt
32600	Emergency Medical Service	Emergency Medical Technician I	7	I	PS-14	FT Non-Exempt
34100	Building Official	Building Official	1	I	20	Exempt
34100	Building Official	Soils & Erosion Technician	1	I	17	FT Non-Exempt
34100	Building Official	Building Inspector	1	I	16	FT Non-Exempt
34100	Building Official	Buildings Permit Tech	1	I	13	FT Non-Exempt
35103	Animal Control	Senior Animal Control Officer/Shelter Manager	1	I	18	FT Non-Exempt
35103	Animal Control	Deputy Animial Control Officer	1	I	13	FT Non-Exempt
43200	Facilities & Maintenance	Facilities & Maintenance Manager	1	I	18	FT Non-Exempt
43200	Facilities & Maintenance	Assistant Facilities & Maintenance Manager	1	I	16	FT Non-Exempt
43200	Facilities & Maintenance	Custodian	1	I	11	FT Non-Exempt
71100	Parks & Recreation	Operations Coordinator	1	III	15	FT Non-Exempt
71100	Parks & Recreation	Office Clerk & Program Coordinator	1	III	14	FT Non-Exempt
81101	Planning & Zoning	Director of Planning and Zoning	1	I	20	Exempt
81101	Planning & Zoning	Assistant Zoning Administrator	1	I	15	FT Non-Exempt
81110	Economic Development	Director of Economic Development	1	I	20	Exempt

Public SafetY

I: County funded
II: Funded by a mix of County and non-County sources
III: Grant funded
Constitutional Officer Department

Approved March 27, 2018

Madison County

Proposed FY2019 Operating Revenues By Fund

FUND: **GENERAL FUND (10)**

Account No	Account Name	FY16 Final Actual	FY17 Final Actual	FY18 Original Budget	Proposed FY2019 Budget		FY19 $ Proposed over/<under> FY18 $ OB	% change - FY19 Proposed vs FY18 OB
10-110101	REAL PROPERTY	10,271,438	10,642,058	10,525,000	10,625,000		100,000	0.95%
10-110102	REAL PROPERTY - DELINQUENT	668,542	499,212	440,000	500,000		60,000	13.64%
10-110103	LAND REDEMPTIONS	53,980	38,737	38,000	38,000		-	None
10-110201	PUBLIC SERVICE	324,131	310,708	320,000	320,000		-	None
10-110301	PERSONAL PROPERTY	2,477,430	2,601,311	2,550,000	2,800,000		250,000	9.80%
10-110302	PERSONAL PROPERTY - DELINQUENT	501,360	491,913	412,000	475,000		63,000	15.29%
10-110303	MOBILE HOME	6,154	6,084	6,100	6,300		200	3.28%
10-110304	MOBILE HOME - DELINQUENT	1,253	1,947	1,200	1,200		-	None
10-110401	MACHINERY & TOOLS	67,724	73,688	70,000	70,000		-	None
10-110402	MACHINERY & TOOLS - DELINQUENT	268	442	250	250		-	None
10-110501	MERCHANT CAPITAL	203,817	221,585	215,000	240,000		25,000	11.63%
10-110502	MERCHANT CAPITAL - DELINQUENT	3,706	19,712	1,500	1,500		-	None
10-110601	LATE FILING PENALTY	70,008	74,807	50,000	20,000		(30,000)	-60.00%
10-110602	INTEREST - DELINQUENT TAXES	96,677	98,860	100,000	100,000		-	None
10-110603	PENALTIES - ALL TAXES	125,648	136,395	126,000	130,000		4,000	3.17%

Madison County

Proposed FY2019 Operating Revenues By Fund

FUND: **GENERAL FUND (10)**

Account No	Account Name	FY16 Final Actual	FY17 Final Actual	FY18 Original Budget	Proposed FY2019 Budget		FY19 $ Proposed over/<under> FY18 $ OB	% change - FY19 Proposed vs FY18 OB
10-110605	TAX COLLECTION FEE	67,300	64,918	59,000	60,000		1,000	1.69%
10-120101	LOCAL SALES TAX	982,248	1,021,382	1,013,054	1,025,000		11,946	1.18%
10-120201	CONSUMER UTILITY TAX	334,021	339,369	323,000	330,000		7,000	2.17%
10-120202	CONSUMPTION TAX	39,526	40,622	39,000	39,500		500	1.28%
10-120203	GROSS RECEIPTS TAX (UTILITIES)	18,272	18,866	20,000	20,000		-	None
10-120501	MOTOR VEHICLE LICENSE	447,600	446,360	430,000	440,000		10,000	2.33%
10-120600	BANK FRANCHISE TAX	82,921	104,958	83,400	85,000		1,600	1.92%
10-120701	RECORDATION TAXES	111,476	120,478	105,000	105,000		-	None
10-120703	ADDITIONAL TAXES ON DEEDS	37,497	37,571	30,000	35,000		5,000	16.67%
10-121000	TRANSIENT OCCUPANCY TAX	57,628	60,863	55,000	65,000		10,000	18.18%
10-121001	TRANSIENT OCCUPANCY TAX FROM FD 11	-	-	-	-		-	Not budgeted
10-121100	RESTAURANT FOOD TAXES	401,303	445,670	405,000	460,000		55,000	13.58%
10-121600	COMMUNICATIONS TAX (LOC TX THRU STATE)	562,023	548,209	565,000	550,000		(15,000)	-2.65%
10-130100	ANIMAL LICENSES	8,596	8,416	8,700	10,000		1,300	14.94%
10-130304	LAND USE APPLICATION FEES	19,700	21,900	22,000	22,250		250	1.14%

Madison County								
Proposed FY2019 Operating Revenues By Fund								
FUND:	GENERAL FUND (10)							
Account No	Account Name	FY16 Final Actual	FY17 Final Actual	FY18 Original Budget	Proposed FY2019 Budget		FY19 $ Proposed over/<under> FY18 $ OB	% change - FY19 Proposed vs FY18 OB
10-130305	LAND TRANSFER FEES	495	496	500	500		-	None
10-130307	SUBDIVISION PERMITS	37,499	47,960	48,500	48,500		-	None
10-130308	BUILDING PERMITS	65,443	68,960	65,000	65,000		-	None
10-130310	ELECTRICAL PERMITS	21,083	22,545	21,000	22,000		1,000	4.76%
10-130312	PLUMBING PERMITS	9,017	8,750	8,500	8,500		-	None
10-130314	MECHANICAL PERMITS	14,006	14,188	14,000	14,000		-	None
10-130315	ELEVATOR PERMITS	125	-	125	125		-	None
10-130316	REINSPECTION FEE	425	1,550	500	700		200	40.00%
10-130317	INVESTIGATION FEE	251	200	150	150		-	None
10-130318	SEPTIC PERMITS	1,330	640	1,000	1,000		-	None
10-130319	SIGN PERMITS	435	75	500	250		(250)	-50.00%
10-130320	TEMPORARY OCCUPANCY REQUEST	50	100	50	50		-	None
10-130328	PLAN REVIEW FEES	8,258	8,259	7,800	8,000		200	2.56%
10-130335	EROSION & SEDIMENT BONDS	-	-	-	-		-	Not budgeted
10-130338	AGREEMENT IN LIEU OF A PLAN	4,875	5,000	4,000	4,000		-	None

Madison County
Proposed FY2019 Operating Revenues By Fund
FUND: GENERAL FUND (10)

Account No	Account Name	FY16 Final Actual	FY17 Final Actual	FY18 Original Budget	Proposed FY2019 Budget		FY19 $ Proposed over/<under> FY18 $ OB	% change - FY19 Proposed vs FY18 OB
10-130339	EROSION & SEDIMENT LAND DIST. PERMITS	8,975	3,100	6,500	3,500		(3,000)	-46.15%
10-130340	BUILDING STATE LEVY	2,170	2,191	2,500	2,500		-	None
10-130398	SPECIAL DEALER PERMIT	-	20	-	-		-	Not budgeted
10-130399	DMV STOP/RELEASE FEE	9,740	8,440	6,000	8,500		2,500	41.67%
10-130510	ECONOMIC DEVELOPMENT REFUND	-	2,500	-	-		-	Not budgeted
10-140101	COURT FINES AND FORFEITURES	169,671	168,972	198,000	175,000		(23,000)	-11.62%
10-140102	COURT FINES INTEREST	1,113	1,226	1,100	1,250		150	13.64%
10-140104	ALARM ORDINANCE FINE	110	100	100	100		-	None
10-150101	INTEREST - BANK DEPOSITS	32,843	48,463	32,000	75,000		43,000	134.38%
10-150201	RENT - CLORE PROPERTY	1,500	2,375	1,500	1,700		200	13.33%
10-150202	RENT - SOCIAL SERVICES	30,790	30,790	30,790	-		(30,790)	-100.00%
10-150203	RENT - HEALTH DEPARTMENT	33,502	33,502	33,502	33,502		-	None
10-150204	RENT - GAME/INLAND FISHERIES	-	-	-	-		-	Not budgeted
10-150206	RENT - BLUE RIDGE TASKFORCE	16,800	16,800	16,800	-		(16,800)	-100.00%
10-160101	COURT HOUSE MAINTENANCE FEES	8,393	8,595	8,300	8,400		100	1.20%

Madison County

Proposed FY2019 Operating Revenues By Fund

FUND: GENERAL FUND (10)

Account No	Account Name	FY16 Final Actual	FY17 Final Actual	FY18 Original Budget	Proposed FY2019 Budget	FY19 $ Proposed over/<under> FY18 $ OB	% change - FY19 Proposed vs FY18 OB
10-160103	SHERIFF'S FEES - SERVING COURT PAPERS	344	344	344	344	-	None
10-160105	COURT APPT'D ATTY'S FEES	-	-	100	100	-	None
10-160106	CLERK FEES - OTHER	108	778	100	100	-	None
10-160107	COURT SECURITY FEES	40,497	41,567	40,000	42,000	2,000	5.00%
10-160108	Clerk - Secured Remote Internet Access Prog				9,500	9,500	Not budgeted
10-160201	COMMONWEALTH ATTORNEY FEES	1,207	1,146	1,200	1,200	-	None
10-160402	AMBULANCE TRANSPORTS	323,305	301,005	310,000	310,000	-	None
10-160501	JAIL ADMISSION FEE	1,525	1,915	1,300	2,000	700	53.85%
10-160601	PICKUP & BOARDING FEES	1,883	1,515	1,250	1,750	500	40.00%
10-160602	SHELTER - ADOPTIONS	13,495	14,665	12,000	17,000	5,000	41.67%
10-160603	SHELTER - SPAY/NEUTER	-	.	-	-	-	Not budgeted
10-160801	WASTE COLLECTION, DISPOSAL, RECYCLING	116,517	118,405	115,000	120,000	5,000	4.35%
10-161201	RECREATION & YOUTH PROGRAMS	-	-	-	-	-	Not budgeted
10-161202	BASEBALL-YOUTH PROGRAMS P&R	36,851	-	-	-	-	Not budgeted
10-161203	BASKETBALL-YOUTH PROGRAMS P&R	7,172	-	-	-	-	Not budgeted

Madison County								
Proposed FY2019 Operating Revenues By Fund								
FUND:	**GENERAL FUND (10)**							
Account No	**Account Name**	**FY16 Final Actual**	**FY17 Final Actual**	**FY18 Original Budget**	**Proposed FY2019 Budget**		**FY19 $ Proposed over/<under> FY18 $ OB**	**% change - FY19 Proposed vs FY18 OB**
10-161204	CHEERLEADING-YOUTH PROGRAMS P&R	5,803	-	-	-		-	Not budgeted
10-161205	FOOTBALL-YOUTH PROGRAMS P&R	6,717	-	-	-		-	Not budgeted
10-161206	HOCKEY-YOUTH PROGRAMS P&R	3,485	-	-	-		-	Not budgeted
10-161207	SOCCER-YOUTH PROGRAMS P&R	24,919	-	-	-		-	Not budgeted
10-161208	SOFTBALL-YOUTH PROGRAMS P&R	8,008	-	-	-		-	Not budgeted
10-161209	WRESTLING-YOUTH PROGRAMS P&R	400	-	-	-		-	Not budgeted
10-161211	YOUTH REGISTRATION-YOUTH PROGRAMS P&R	123	-	-	-		-	Not budgeted
10-161212	YOUTH PROGRAMS P&R	-	-	-	-		-	Not budgeted
10-161225	CHURCH SOFTBALL-OTHER PAYMENTS P&R	-	-	-	-		-	Not budgeted
10-161227	JAZZERCISE-OTHER PAYMENTS P&R	2,550	-	-	-		-	Not budgeted
10-161228	PICNIC SHELTER RENTAL-OTHER PAYMENTS P&R	725	-	-	-		-	Not budgeted
10-161229	SUMMER CAMPS-OTHER PAYMENTS P&R	5,960	-	-	-		-	Not budgeted
10-161230	TAE KWON DO-OTHER PAYMENTS P&R	5,181	-	-	-		-	Not budgeted
10-161231	TOUR DE MADISON-OTHER PAYMENTS P&R	13,432	-	-	-		-	Not budgeted
10-161232	TOURNAMENTS AT HOOVER-OTHER PAYMENTS P&R	1,370	-	-	-		-	Not budgeted

Madison County
Proposed FY2019 Operating Revenues By Fund
FUND: GENERAL FUND (10)

Account No	Account Name	FY16 Final Actual	FY17 Final Actual	FY18 Original Budget	Proposed FY2019 Budget		FY19 $ Proposed over/<under> FY18 $ OB	% change - FY19 Proposed vs FY18 OB
10-161233	TRAVEL TEAMS-OTHER PAYMENTS P&R	-	-	-	-		-	Not budgeted
10-161234	BASEBALL-OTHER PAYMENTS P&R	3,978	-	-	-		-	Not budgeted
10-161235	BASKETBALL-OTHER PAYMENTS P&R	960	-	-	-		-	Not budgeted
10-161236	SOFTBALL-OTHER PAYMENTS P&R	150	-	-	-		-	Not budgeted
10-161237	WOMEN'S VOLLEYBALL-OTHER PAYMENTS P&R	6,120	-	-	-		-	Not budgeted
10-161239	MISC REGISTRATION-OTHER PAYMENTS P&R	1,788	-	-	-		-	Not budgeted
10-161240	OTHER PROGRAMS P&R	2,885	-	-	-		-	Not budgeted
10-161241	SOFTBALL - YOUTH P & R	-	-	-	-		-	Not budgeted
10-161242	TOUR DE MADISON	-	-	-	-		-	Not budgeted
10-161243	SIGNS P&R	-	-	-	-		-	Not budgeted
10-161244	INSURANCE - P&R	-	-	-	-		-	Not budgeted
10-161250	SIGNS-SIGN PROGRAMS P&R	1,580	-	-	-		-	Not budgeted
10-180301	REBATES & REFUNDS	167,578	54,037	60,000	40,632		(19,368)	-32.28%
10-180309	REFUNDS-PRA REIMBURSEMENT FOR SALARY	-	53,903	52,628	108,250		55,622	105.69%
10-180401	SRO SCHOOLS	55,342	27,363	55,342	40,000		(15,342)	-27.72%

Madison County

Proposed FY2019 Operating Revenues By Fund

FUND: **GENERAL FUND (10)**

Account No	Account Name	FY16 Final Actual	FY17 Final Actual	FY18 Original Budget	Proposed FY2019 Budget		FY19 $ Proposed over/<under> FY18 $ OB	% change - FY19 Proposed vs FY18 OB
10-180601	LOD-Law Enforcement (VACO)	14,640	13,216	14,700	-		(14,700)	-100.00%
10-180903	DONATIONS - HOOVER RIDGE PARK	32,745	-	-	-		-	Not budgeted
10-180905	SALE OF SURPLUS PROPERTY	6,428	-	2,500	2,500		-	None
10-180906	SALE OF DOCUMENTS	71	57	200	100		(100)	-50.00%
10-180910	OVERAGES/SHORTAGE	18	-	-	-		-	Not budgeted
10-180914	GIFTS/DONATIONS/CONTRIBUTIONS	10	-	-	-		-	Not budgeted
10-180915	DONATIONS - ANIMAL SHELTER	3,986	-	-	-		-	Not budgeted
10-180916	INSURANCE CLAIMS/ADJUSTMENTS	12,453	2,474	-	-		-	Not budgeted
10-180933	RETURN CHECK FEE	200	200	250	250		-	None
10-180939	PROCEEDS ESCHEATED PROPERTY	1,898	-	-	-		-	Not budgeted
10-189911	DEBT SETOFF ADMIN FEE	2,577	2,745	2,000	2,700		700	35.00%
10-220103	MOTOR VEHICLE CARRIER'S TAX	244	341	500	400		(100)	-20.00%
10-220104	MOBILE HOME TITLING TAX	11,064	9,939	8,000	9,000		1,000	12.50%
10-220109	PPTRA	1,029,053	1,029,053	1,029,053	1,029,053		-	None
10-220110	MOTOR VEHICLE RENTAL TAX	2,262	1,779	1,500	1,700		200	13.33%

Madison County
Proposed FY2019 Operating Revenues By Fund
FUND: GENERAL FUND (10)

Account No	Account Name	FY16 Final Actual	FY17 Final Actual	FY18 Original Budget	Proposed FY2019 Budget		FY19 $ Proposed over/<under> FY18 $ OB	% change - FY19 Proposed vs FY18 OB
10-220111	RECORDATION TAX - COMMONWEALTH	39,177	38,965	40,000	39,000		(1,000)	-2.50%
10-230100	SHARED - COMM ATT'Y	167,332	167,648	171,241	173,810		2,569	1.50%
10-230200	SHARED - SHERIFF	712,916	704,678	722,851	733,694		10,843	1.50%
10-230300	SHARED - COMM REVENUE	75,969	75,905	78,010	79,180		1,170	1.50%
10-230400	SHARED - TREASURER	88,734	88,518	90,416	91,772		1,356	1.50%
10-230600	SHARED - REGISTRAR & ELECT BRD	41,868	37,029	37,322	37,882		560	1.50%
10-230700	SHARED - CLERK OF CIRCUIT CT	188,462	196,169	200,234	203,238		3,004	1.50%
10-230702	SHARED - CLERK TECHNOLOGY	13,411	14,472	13,411	14,923		1,512	11.27%
10-240102	DEPT OF JUVENILE JUSTICE	5,014	4,353	6,385	8,079		1,694	26.53%
10-240103	VA DOMESTIC VIOLENCE GRANT	45,000	45,000	45,000	45,000		-	None
10-240104	VA VICTIM WITNESS GRANT	21,616	11,454	13,297	13,297		-	None
10-240105	911 WIRELESS FUND	43,636	45,096	41,600	45,000		3,400	8.17%
10-240107	OTHER PROGRAMS & GRANTS	6,888	1,334	-	-		-	Not budgeted
10-240111	DMV GRANTS	-	-	-	-		-	Not budgeted
10-240114	P&H GRANT-SEC OF COMMERCE & TRADE	-	-	-	-		-	Not budgeted

Madison County
Proposed FY2019 Operating Revenues By Fund
FUND: GENERAL FUND (10)

Account No	Account Name	FY16 Final Actual	FY17 Final Actual	FY18 Original Budget	Proposed FY2019 Budget		FY19 $ Proposed over/<under> FY18 $ OB	% change - FY19 Proposed vs FY18 OB
10-240115	PSAP Equipment Grant	148,119	58,770	150,000	-		(150,000)	-100.00%
10-240116	SRO State Grant	27,646	27,947	27,646	-		(27,646)	-100.00%
10-240117	VITA Wireless grant	1,882	-	800	800		-	None
10-240118	Chesapeake Bay Trust	-	-	-	-		-	Not budgeted
10-240119	CLERK-LVA RECORDS GRANT	-	30,520	-	-		-	Not budgeted
10-240201	FIRE PROGRAM FUND	41,452	42,443	41,500	44,000		2,500	6.02%
10-240202	EMS - FOUR FOR LIFE	14,515	14,601	14,000	15,000		1,000	7.14%
10-240204	RSAF Grant	-	16,355	-	46,500		46,500	Not budgeted
10-240302	LITTER CONTROL & PESTICIDE GRANTS	5,859	7,240	7,000	7,240		240	3.43%
10-310101	SNP - REAL PROPERTY TAXES	92,527	87,874	85,300	87,000		1,700	1.99%
10-330101	GROUND TRANSPORT SAFETY - POLICE TRAFFIC	6,587	8,010	10,850	10,000		(850)	-7.83%
10-330109	JUSTICE ASSISTANCE GRANTS	1,492	1,226	1,226	1,226		-	None
10-330203	DISASTER RELIEF	2,448	-	-	-		-	Not budgeted
10-330300	Victim Witness Federal	3,242	34,369	39,891	39,891		-	None

Madison County								
Proposed FY2019 Operating Revenues By Fund								
FUND:	**GENERAL FUND (10)**							
Account No	**Account Name**	**FY16 Final Actual**	**FY17 Final Actual**	**FY18 Original Budget**	**Proposed FY2019 Budget**		**FY19 $ Proposed over/<under> FY18 $ OB**	**% change - FY19 Proposed vs FY18 OB**
10-401402	PROCEEDS FROM BOND 2017 LOAN	-	-	-	-		-	Not budgeted
10-410512	TRANSFERS FROM CAPITAL FUND	-	31,106	-	-		-	Not budgeted
10-410515	Transfer from TOT	-	32,500	32,500	47,500		15,000	46.15%
10-410516	Transfer from County Capital Proj Fund				108,195		108,195	Not budgeted
10-49999	***Use of Fund Balance***	**-**	**-**	***618,455***	***76,809.85***		***(541,645)***	***-87.58%***
	TOTAL GENERAL FUND	**22,296,543**	**22,502,863**	**22,718,822**	**22,763,842.85**		**45,020.53**	**0.00**
		GF OP Budg Rev bef use of Fund Bal			***22,687,033.00***			
		Budgeted GF Expenditures- Ops			***22,763,842.85***			
		Use of Fund Balance			***76,809.85***			

Madison County

Proposed FY2019 Operating Revenues By Fund

FUND: **TOT Fund (11)**

Account No	Account Name	FY16 Final Actual	FY17 Final Actual	FY18 Original Budget	Proposed FY2019 Budget		FY19 $ Proposed over/<under> FY18 $ OB	% change - FY19 Proposed vs FY18 OB
11-121000	TRANSIENT OCCUPANCY TAX	85,557.70	89,528	82,500	97,500		15,000	18.18%
11-180301	REBATES & REFUNDS-TOURISM	5,000.00	-	-	-		-	Not budgeted
	TOTAL TOT FUND	**90,557.70**	**89,527.67**	**82,500.00**	**97,500.00**		**15,000.00**	**18.18%**

Madison County

Proposed FY2019 Operating Revenues By Fund

FUND: **School Operating (23)**

Account No	Account Name	FY16 Final Actual	FY17 Final Actual	FY18 Original Budget	Proposed FY2019 Budget	FY19 $ Proposed over/<under> FY18 $ OB	% change - FY19 Proposed vs FY18 OB
23-150205	SCHOOL PROPERTY RENT	8,460.00	-	1,000.00	1,000.00	-	None
23-161801	TUITION FROM PRIVATE SOURCE	15,050.00	2,275.00	-	-	-	Not budgeted
23-161808	TUITION FROM OTHER COUNTY	-	-	-	-	-	Not budgeted
23-180301	MISCELLANEOUS REBATES AND REFUNDS	588,551.11	691,503.80	729,997.00	844,654.00	114,657	15.71%
23-180901	GAS REVENUE	6,293.08	1,087.72	5,000.00	5,000.00	-	None
23-180905	SALE OF SURPLUS PROPERTY	-	-	1,000.00	1,000.00	-	None
23-180932	E-RATE	70,055.06	56,331.52	50,000.00	50,000.00	-	None
23-240261	VIRTUAL VIRGINIA	581.00	1,092.00	-	-	-	Not budgeted
23-240333	CTE- COMPETITVE INNOVATION GRANT		37,500.00	-	-	-	Not budgeted
23-240334	CTE-EQUIPMENT SCH DIV HIGH		3,018.64	-	-	-	Not budgeted
24-240336	CTE-STEM H INDUSTRY CREDENTIALS		657.99	-	-	-	Not budgeted
23-240465	VA WORKPLACE READINESS SKILLS ASSE	1,232.16	406.18	-	-	-	Not budgeted
23-241001	SALES TAX	2,130,600.32	2,161,493.12	2,150,687.00	2,135,547.00	(15,140)	-0.70%
23-241002	BASIC SCHOOL AID	4,259,827.00	4,426,279.00	4,567,752.00	4,604,532.00	36,780	0.81%
23-241003	ISAEP	7,859.00	8,418.26	7,859.00	7,859.00	-	None
23-241004	REMEDIAL SUMMER SCHOOL	55,012.00	54,042.00	55,442.00	41,768.00	(13,674)	-24.66%
23-241005	REGULAR FOSTER CARE	15,202.00	40,294.00	15,302.00	40,000.00	24,698	161.40%
23-241007	GIFTED AND TALENTED	44,448.00	45,147.00	46,143.00	45,697.00	(446)	-0.97%
23-241008	REMEDIAL EDUCATION	121,051.00	148,608.00	151,887.00	142,575.00	(9,312)	-6.13%

Madison County

Proposed FY2019 Operating Revenues By Fund

FUND: **School Operating (23)**

Account No	Account Name	FY16 Final Actual	FY17 Final Actual	FY18 Original Budget	Proposed FY2019 Budget	FY19 $ Proposed over/<under> FY18 $ OB	% change - FY19 Proposed vs FY18 OB
23-241010	COMPENSATION SUPPLEMENT	74,214.00	-	46,485.00		(46,485)	-100.00%
23-241012	SPECIAL EDUCATION -SOQ	559,859.00	586,907.00	599,856.00	344,557.00	(255,299)	-42.56%
23-241014	TEXTBOOK PAYMENTS	51,459.50	72,602.81	105,532.00	92,025.00	(13,507)	-12.80%
23-241017	VOCATIONAL SOQ PAYMENT	121,051.00	131,678.00	134,583.00	168,166.00	33,583	24.95%
23-241021	SOCIAL SECURITY	260,070.00	270,880.00	276,857.00	254,990.00	(21,867)	-7.90%
23-241023	RETIREMENT	513,519.00	557,750.00	634,463.00	562,990.00	(71,473)	-11.27%
23-241025	GROUP LIFE	16,077.00	18,811.00	19,226.00	17,365.00	(1,861)	-9.68%
23-241028	EARLY READING INTERVENTION	28,049.00	25,549.00	25,549.00	28,837.00	3,288	12.87%
23-241033	LOTTERY	39,536.50	30,651.19	-	-	-	Not
23-241046	HOMEBOUND INSTRUCTION	1,071.24	4,589.97	1,105.00	844.00	(261)	-23.62%
23-241048	SPECIAL EDUCATION - REGIONAL TUITION	143,906.19	266,549.67	308,889.00	288,923.00	(19,966)	-6.46%
23-241052	VOCATIONAL EQUIPMENT	3,986.86	3,937.12	4,000.00	4,000.00	-	None
23-241053	VOC OCCUPTNL/TECH EDUCATION	-	-	7,732.00	6,252.00	(1,480)	-19.14%
23-241059	REGULAR/SPECIAL FOSTER CARE	14,037.00	12,275.03	-	-	-	Not
23-241065	AT RISK FUNDS	91,313.00	111,370.00	114,111.00	108,049.00	(6,062)	-5.31%
23-241068	CTE OCCUPATIONAL PREP	8,169.00	2,315.00	-	-	-	Not
23-241069	AP EXAM FEES	-	-	-	-	-	Not
23-241070	PRESCHOOL INITIATIVE	59,713.00	58,186.00	58,195.00	58,195.00	-	None
23-241071	K-3 CLASS SIZE	-	166,976.00	165,304.00	157,147.00	(8,157)	-4.93%
23-241075	PRIMARY CLASS	163,061.00	-	-	-	-	Not
23-241076	TECHNOLOGY	154,000.00	154,000.00	154,000.00	154,000.00	-	None
23-241091	MENTOR TEACHER PROGRAM	3,151.26	3,580.45	3,580.00	1,861.00	(1,719)	-48.02%
23-241092	GOVERNOR'S SECURITY GRANT	104,058.00	3,614.00	-	-	-	Not
23-242009	ENGLISH AS A 2ND LANGUAGE	3,089.00	1,732.00	3,663.00	4,353.00	690	18.84%
23-242049	INDUSTRY CERTIFICATION COST	1,864.84	-	2,000.00	2,000.00	-	None
23-242050	OTHER STATE FUNDS/GRANTS	-	49,436.00	-	-	-	Not
23-242061	SOL ALGEBRA READINESS	16,218.00	14,996.00	14,765.00	16,417.00	1,652	11.19%
23-242063	POSITIVE BEHAVIORAL INTERVENTION AND SUP	25,000.00	25,000.00	25,000.00	15,000.00	(10,000)	-40.00%
23-242064	PROJECT GRADUATION-STATE SUMMER	15,451.20	6,537.00	3,603.00	3,643.00	40	1.11%
23-242065	HIGH SCHOOL INNOVATION PROGRAMS	-	49,630.00	-	-	-	Not
23-242099	ADDITIONAL INSTRUCTIONAL POSITIONS	-	-	263,514.00	245,835.00	(17,679)	-6.71%

Madison County							
Proposed FY2019 Operating Revenues By Fund							
FUND:	**School Operating (23)**						
Account No	**Account Name**	**FY16 Final Actual**	**FY17 Final Actual**	**FY18 Original Budget**	**Proposed FY2019 Budget**	**FY19 $ Proposed over/<under> FY18 $ OB**	**% change - FY19 Proposed vs FY18 OB**
23-242XXX	Innovation for High Schools	-	-	50,000.00	-	(50,000)	-100.00%
23-24XXXX	NO LOSS FUNDING	-	-	-	365,136.00	365,136	Not
23-330807	TITLE III	603.33	880.71	986.00	986.00	-	None
23-330814	TITLE I	381,019.22	378,477.23	323,401.00	323,401.00	-	None
23-330816	TITLE VI B	385,282.98	431,286.46	460,577.00	460,577.00	-	None
23-330822	VOCATION EDUCATION FEDERAL FUNDS	32,735.72	27,601.21	27,493.00	27,493.00	-	None
23-330824	TITLE II - PROFESSIONAL DEVELOPMENT	86,808.76	30,830.13	65,929.00	65,929.00	-	None
23-330829	FEDERAL GRANT - OTHER FISCAL AGENTS	2,820.64	-	-	-	-	Not
23-330830	EDUCATION TECHNICAL GRANT	492.00	266.00	-	-	-	Not
23-330831	PRESCHOOL HANDICAP	11,175.17	10,656.64	-	-	-	Not
23-410110	STATE REIMBURSEMENT MD&A	-	-	-	-	-	Not
23-410410	Proceeds from Cap Lease Issuance	42,887.90	-	-	-	-	Not
23-410510	TRANSFERS GENERAL FUND	8,273,549.94	8,205,886.59	8,605,633.00	8,738,538.00	132,905	1.54%
	TOTAL SCHOOL OPERATING FUND	**19,013,521.98**	**19,393,592.44**	**20,288,100.00**	**20,437,141.00**	**149,041.00**	**0.73%**

Madison County
Proposed FY2019 Operating Revenues By Fund
FUND: School Food (24)

Account No	Account Name	FY16 Final Actual	FY17 Final Actual	FY18 Original Budget	Proposed FY2019 Budget		FY19 $ Proposed over/<under> FY18 $ OB	% change - FY19 Proposed vs FY18 OB
24-161804	SCHL FOOD SERVICE DEPOSITS	305,927.48	335,095.24	365,000	365,000		-	None
24-180300	REBATES	-	3,550.64	38,000	38,000		-	None
24-240434	BREAKFAST AFTER THE BELL	-	2,710.75	-	-		-	Not budgeted
24-241013	BREAKFAST PROGRAM	11,230.34	10,957.54	-	-		-	Not budgeted
24-241015	NSLP - FOOD SERVICES	9,543.44	9,419.58	20,000	20,000		-	None
24-330809	SCHOOL BREAKFAST PROGRAM	75,208.39	112,900.66	-	-		-	Not budgeted
24-330810	SCHOOL LUNCH PROGRAM	369,860.73	344,168.08	452,000	452,000		-	None
24-330811	USDA COMMODITIES RECEIVED	57,882.24	53,227.83	-	-		-	Not budgeted
	TOTAL SCHOOL FOOD	**829,652.62**	**872,030.32**	**875,000.00**	**875,000.00**		**-**	**None**

Madison County								
Proposed FY2019 Operating Revenues By Fund								
FUND:	**VPA Fund (25)**							
Account No	**Account Name**	**FY16 Final Actual**	**FY17 Final Actual**	**FY18 Original Budget**	**Proposed FY2019 Budget**		**FY19 $ Proposed over/<under> FY18 $ OB**	**% change - FY19 Proposed vs FY18 OB**
25-180304	REFUND - PUBLIC ASSISTANCE CLIENTS	36,946.82	48,641.15	-	-		-	Not budgeted
25-240601	PUBLIC ASSISTANCE CLIENTS	631,648.22	772,078.31	848,664.00	843,989		(4,675)	-0.55%
25-330501	PUBLIC ASSIST & WELFARE FEDERAL	843,430.45	1,001,069.39	1,433,738.00	1,439,083		5,345	0.37%
25-410510	TRANSFERS GENERAL FUND	378,906.33	434,813.82	496,027.00	495,357		(670)	-0.14%
	TOTAL VPA FUND	**1,890,931.82**	**2,256,602.67**	**2,778,429.00**	**2,778,429.00**		**-**	**None**

Madison County
Proposed FY2019 Operating Revenues By Fund
CSA (26)

Account No	Account Name	FY16 Final Actual	FY17 Final Actual	FY18 Original Budget	Proposed FY2019 Budget		FY19 $ Proposed over/<under> FY18 $ OB	% change - FY19 Proposed vs FY18 OB
26-180305	CSA REFUND	41,289.31	86,217.83	-			-	Not budgeted
26-240603	CSA POOL REIMBURSEMENT	2,037,816.34	1,972,528.49	2,350,000.00	1,969,280.00		(380,720)	-16.20%
26-240604	CSA FOSTER CARE	32,429.76	25,146.61	-			-	Not budgeted
26-330520	CSA-SSBG Federal	76,522.00	93,823.00	-			-	Not budgeted
26-410510	TRANSFERS GENERAL FUND	1,276,964.77	1,197,194.75	1,150,000.00	984,640.00		(165,360)	-14.38%
	TOTAL CSA FUND	**3,465,022.18**	**3,374,910.68**	**3,500,000.00**	**2,953,920.00**		**(546,080.00)**	**-15.60%**

Madison County
Proposed FY2019 Operating Revenues By Fund
FUND: **County Capital Projects (30)**

Account No	Account Name	FY16 Final Actual	FY17 Final Actual	FY18 Original Budget	Proposed FY2019 Budget		FY19 $ Proposed over/<under> FY18 $ OB	% change - FY19 Proposed vs FY18 OB
30-410401	LOCAL BOND ISSUES	500,000.00	-	-	-		-	Not budgeted
30-410510	TRANSFERS GENERAL FUND	-	38,000	-	-		-	Not budgeted
30-499999	ACCUMULTED FUND BALANCE	-	-	-	108,195		108,195	Not budgeted
	TOTAL COUNTY CIP FUND	**500,000.00**	**38,000.00**	**-**	**108,195.00**		**108,195.00**	**Not budgeted**

Madison County								
Proposed FY2019 Operating Revenues By Fund								
FUND:	**Debt Service (40)**							
Account No	**Account Name**	**FY16 Final Actual**	**FY17 Final Actual**	**FY18 Original Budget**	**Proposed FY2019 Budget**		**FY19 $ Proposed over/<under> FY18 $ OB**	**% change - FY19 Proposed vs FY18 OB**
40-410510	TRANSFERS GENERAL FUND	1,383,915.39	1,387,258.13	1,544,481.00	1,488,663.33		(55,817.67)	-3.61%
	TOTAL DEBT SERV FUND	**1,383,915.39**	**1,387,258.13**	**1,544,481.00**	**1,488,663.33**		**(55,817.67)**	**-3.61%**

Madison County
FY2019 Proposed Expenditures by Fund
Fund: **General (10)**

11100
BOARD OF SUPERVISORS

Account No.	Account Name	FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Original Budget	Proposed 2019	Change from FY2018 Orig Budg	%age Change from FY2018OB
10-01 -11 -11100-1110	MEMBERS SALARY	46,000.08	46,000.08	46,000.00	46,000.00	-	None
10-01 -11 -11100-2100	FICA	3,519.12	3,519.12	3,519.00	3,519.00	-	None
10-01 -11 -11100-3145	DATA PROCESSING SERVICES	-	-	-		-	Not budgeted
10-01 -11 -11100-5530	LODGING & MEALS	4,239.10	2,598.29	3,500.00	3,500.00	-	None
10-01 -11 -11100-5540	SEMINARS & TUITIONS	789.03	-	1,000.00	1,000.00	-	None
10-01 -11 -11100-5810	DUES	3,754.00	3,701.00	4,250.00	4,800.00	550.00	12.94%
10-01 -11 -11100-5811	BENEVOLENCE & GIFTS	1,697.89	123.00	500.00	1,200.00	700.00	140.00%
10-01 -11 -11100-6000	MATERIALS & SUPPLIES	-	2,200.28	-	-	-	Not budgeted
10-01 -11 -11100-8103	IT EQUIPMENT	-	-	1,000.00	1,000.00	-	None
10-01 -11 -11100-8200	FACILITIES & IMPROVEMENTS	650.00	-	-	-	-	Not budgeted
TOTAL 11100		**60,649.22**	**58,141.77**	**59,769.00**	**61,019.00**	**1,250.00**	**2.09%**

12110
COUNTY ADMINISTRATOR

Account No.	Account Name	FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Original Budget	Proposed 2019	Change from FY2018 Orig Budg	%age Change from FY2018OB
10-01 -12 -12110-1210	COUNTY ADMINISTRATOR	120,804.62	114,499.92	114,500.00	120,870.00	6,370.00	5.56%
10-01 -12 -12110-1440	OFFICE ASSISTANT	44,842.80	45,963.84	46,806.42	47,820.70	1,014.28	2.17%
10-01 -12 -12110-1900	PROJ ACCUMULATED LEAVE PAYOUT	-	-	-	-	-	Not budgeted
10-01 -12 -12110-2100	FICA	11,150.14	11,769.92	12,339.94	12,904.84	564.90	4.58%
10-01 -12 -12110-2210	VRS	18,563.28	14,153.04	14,227.23	14,406.19	178.96	1.26%
10-01 -12 -12110-2220	VRS-HEALTH INSURANCE CREDIT	191.04	144.24	145.18	134.96	(10.22)	-7.04%
10-01 -12 -12110-2310	HEALTH INSURANCE	15,011.00	19,862.20	20,484.72	17,082.36	(3,402.36)	-16.61%
10-01 -12 -12110-2400	GROUP LIFE INSURANCE	1,896.00	2,102.16	2,113.11	2,209.85	96.74	4.58%
10-01 -12 -12110-2700	WORKMAN'S COMPENSATION	144.00	102.96	145.58	126.00	(19.58)	-13.45%
10-01 -12 -12110-2900	PATIENT-CENTERED OUTREACH RESEARCH (PCOR	357.12	201.81	358.00	358.00	-	None
10-01 -12 -12110-3130	MANAGEMENT CONSULTING SERVICES	-	-	-	-	-	Not budgeted
10-01 -12 -12110-3154	Consulting Svcs - Muni Advisory K	-	2,500.00	-	-	-	Not budgeted
10-01 -12 -12110-3610	ADVERTISING	8,416.70	5,199.54	4,500.00	4,500.00	-	None
10-01 -12 -12110-5210	POSTAL SERVICES	441.64	316.06	500.00	500.00	-	None
10-01 -12 -12110-5230	TELECOMMUNICATIONS	2,116.14	1,655.93	2,200.00	2,200.00	-	None
10-01 -12 -12110-5305	INSURANCE-VEHICLE	466.20	493.04	500.00	500.00	-	None
10-01 -12 -12110-5410	LEASE OFFICE EQUIPMENT	6,034.88	5,786.42	7,000.00	7,000.00	-	None
10-01 -12 -12110-5520	MOVING EXPENSES	-	-	-	-	-	Not budgeted
10-01 -12 -12110-5530	LODGING & MEALS	345.54	-	500.00	1,800.00	1,300.00	260.00%
10-01 -12 -12110-5540	SEMINARS & TUITIONS	205.00	-	500.00	1,600.00	1,100.00	220.00%
10-01 -12 -12110-5810	DUES	-	-	600.00	1,600.00	1,000.00	166.67%
10-01 -12 -12110-6001	OFFICE SUPPLIES	3,242.08	2,338.57	2,500.00	2,500.00	-	None

Madison County								
FY2019 Proposed Expenditures by Fund								
Fund:	**General (10)**							
10-01 -12 -12110-6008	VEHICLE/EQUIPMENT FUEL	119.69	385.34	500.00	500.00		-	None
10-01 -12 -12110-6009	VEHICLE/EQUIPMENT MAINTENANCE	219.35	411.80	500.00	500.00		-	None
10-01 -12 -12110-6020	BOOKS & SUBSCRIPTIONS	26.92	-	500.00	500.00		-	None
10-01 -12 -12110-8101	OFFICE EQUIPMENT	-	-	500.00	500.00		-	None
10-01 -12 -12110-8103	IT EQUIPMENT	201.94	1,130.00	1,200.00	1,200.00		-	None
TOTAL 12110		**234,796.08**	**229,016.79**	**233,120.18**	**241,312.90**		**8,192.72**	**3.51%**
12210 LEGAL SERVICES								
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**		**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-01 -12 -12210-1212	County Attorney	-	-	-	-		-	Not budgeted
10-01 -12 -12210-2100	FICA	-	-	-			-	Not budgeted
10-01 -12 -12210-2210	VRS	-	-	-			-	Not budgeted
10-01 -12 -12210-2400	GROUP LIFE INSURANCE	-	-	-			-	Not budgeted
10-01 -12 -12210-3150	LEGAL SERVICES & EXPENSES	22,252.80	8,043.80	15,000.00	15,000.00		-	None
10-01 -12 -12210-3151	ATTORNEY SERVICES	54,337.50	55,696.00	56,717.00	56,717.00		-	None
10-01 -12 -12210-3152	CONSULTING SVCS - CODIF. OF ORDINANCES	-	3,830.00	5,000.00	5,000.00		-	None
TOTAL 12210		**76,590.30**	**67,569.80**	**76,717.00**	**76,717.00**		**-**	**None**
12240 AUDITOR								
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**		**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-01 -12 -12240-3120	COUNTY AUDIT SERVICES	29,500.00	29,500.00	31,500.00	32,287.50		787.50	2.50%
10-01 -12 -12240-3122	COST ALLOCATION AUDIT	7,300.00	3,800.00	3,800.00	3,850.00		50.00	1.32%
10-01 -12 -12240-3123	FINANCIAL ASSURANCE	-	-	-			-	Not budgeted
10-01 -12 -12240-3124	PRE-AUDIT/ACCOUNTING SERVICES	18,833.82	9,393.28	8,000.00	12,000.00		4,000.00	50.00%
10-01 -12 -12240-3125	ACCOUNTING SERVICES - TREASURER	1,872.75	-	1,500.00	1,500.00		-	None
10-01 -12 -12240-3126	OPEB VALUATION SERVICES	6,780.00	-	7,000.00	7,000.00		-	None
TOTAL 12240		**64,286.57**	**42,693.28**	**51,800.00**	**56,637.50**		**4,837.50**	**9.34%**
12310 COMMISSIONER OF REVENUE								
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**		**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-01 -12 -12310-1215	CONSTITUTIONAL OFFICER	71,516.40	73,304.16	74,648.08	76,265.68		1,617.60	2.17%
10-01 -12 -12310-1455	CONSTITUTIONAL EMPLOYEES	66,107.04	67,759.68	69,001.87	70,497.13		1,495.26	2.17%
10-01 -12 -12310-1460	FULL-TIME OVERTIME	-	-	500.00	500.00		-	None
10-01 -12 -12310-1560	PART-TIME CLERICAL	1,048.00	944.00	1,043.79	1,117.00		73.21	7.01%

Madison County							
FY2019 Proposed Expenditures by Fund							
Fund:	**General (10)**						
10-01 -12 -12310-2100	FICA	9,982.02	9,838.00	11,107.32	11,351.06	243.74	2.19%
10-01 -12 -12310-2210	VRS	16,033.20	12,441.84	12,669.93	12,533.54	(136.39)	-1.08%
10-01 -12 -12310-2220	VRS-HEALTH INSURANCE CREDIT	-	-	-	-	-	Not budgeted
10-01 -12 -12310-2310	HEALTH INSURANCE	20,106.60	20,845.20	21,782.80	21,990.24	207.44	0.95%
10-01 -12 -12310-2400	GROUP LIFE INSURANCE	1,637.76	1,847.76	1,881.81	1,922.59	40.78	2.17%
10-01 -12 -12310-2700	WORKMAN'S COMPENSATION	137.00	79.37	138.51	110.81	(27.70)	-20.00%
10-01 -12 -12310-3145	DATA PROCESSING SERVICES	5,403.80	5,042.73	7,770.00	7,770.00	-	None
10-01 -12 -12310-3312	SOFTWARE UPGRADES	-	-	5,000.00	-	(5,000.00)	-100.00%
10-01 -12 -12310-3320	REPAIRS & MAINTENANCE-EQUIPMENT	147.14	152.24	235.00	235.00	-	None
10-01 -12 -12310-3610	ADVERTISING	272.04	307.04	300.00	300.00	-	None
10-01 -12 -12310-5210	POSTAL SERVICES	410.00	794.00	431.00	450.00	19.00	4.41%
10-01 -12 -12310-5230	TELECOMMUNICATIONS	16.31	21.01	50.00	50.00	-	None
10-01 -12 -12310-5410	LEASE OFFICE EQUIPMENT	1,231.07	1,157.02	1,300.00	1,660.00	360.00	27.69%
10-01 -12 -12310-5510	MILEAGE	507.41	560.49	674.00	674.00	-	None
10-01 -12 -12310-5530	LODGING & MEALS	440.14	1,186.56	2,000.00	2,000.00	-	None
10-01 -12 -12310-5540	SEMINARS & TUITIONS	1,480.00	2,500.00	2,500.00	2,500.00	-	None
10-01 -12 -12310-5810	DUES	475.00	395.00	550.00	550.00	-	None
10-01 -12 -12310-5812	VAMANET MEMBERSHIP	3,300.00	3,000.00	3,600.00	3,600.00	-	None
10-01 -12 -12310-5814	RECORDS MANAGMENT SYSTEM	-	-	20,000.00	5,000.00	(15,000.00)	-75.00%
10-01 -12 -12310-6001	OFFICE SUPPLIES	603.18	739.79	785.00	785.00	-	None
10-01 -12 -12310-6008	VEHICLE/EQUIPMENT FUEL	-	-	-	200.00	200.00	Not budgeted
10-01 -12 -12310-8101	OFFICE EQUIPMENT	2,537.91	1,895.73	2,000.00	2,000.00	-	None
TOTAL 12310		**203,392.02**	**204,811.62**	**239,969.11**	**224,062.05**	**(15,907.06)**	**-6.63%**
12311							
LAND USE PROGRAM							
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**	**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-01 -12 -12311-3145	DATA PROCESSING SERVICES	500.00	500.00	500.00	500.00	-	None
10-01 -12 -12311-3610	ADVERTISING	183.52	203.52	225.00	250.00	25.00	11.11%
10-01 -12 -12311-5210	POSTAL SERVICES	398.34	700.00	575.00	700.00	125.00	21.74%
10-01 -12 -12311-6001	OFFICE SUPPLIES	353.01	189.30	400.00	400.00	-	None
TOTAL 12311		**1,434.87**	**1,592.82**	**1,700.00**	**1,850.00**	**150.00**	**8.82%**
12312							
PERSONAL PROPERTY							
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**	**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-01 -12 -12312-3145	DATA PROCESSING SERVICES	2,306.99	2,469.57	3,000.00	3,000.00	-	None
10-01 -12 -12312-3610	ADVERTISING	95.00	100.00	125.00	150.00	25.00	20.00%
10-01 -12 -12312-5210	POSTAL SERVICES	5,000.00	5,312.49	5,500.00	1,500.00	(4,000.00)	-72.73%
10-01 -12 -12312-6001	OFFICE SUPPLIES	1,131.42	1,363.23	1,550.00	1,000.00	(550.00)	-35.48%

Madison County							
FY2019 Proposed Expenditures by Fund							
Fund:	**General (10)**						
TOTAL 12312		**8,533.41**	**9,245.29**	**10,175.00**	**5,650.00**	**(4,525.00)**	**-44.47%**
12320 ASSESSOR							
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**	**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-01 -12 -12320-3145	DATA PROCESSING	-	-	-	5,000.00	5,000.00	Not budgeted
10-01 -12 -12320-3170	ASSESSOR - NEW CONSTRUCTION	5,292.00	5,432.00	6,800.00	164,300.00	157,500.00	2316.18%
10-01 -12 -12320-3171	ASSESSOR - REASSESSMENT	-	-	60,000.00	6,175.00	(53,825.00)	-89.71%
10-01 -12 -12320-5210	POSTAL SERVICES	123.66	-	200.00	500.00	300.00	150.00%
TOTAL 12320		**5,415.66**	**5,432.00**	**67,000.00**	**175,975.00**	**108,975.00**	**162.65%**
12330 Board of Equalization							
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**	**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-12-12330-1110	Members	-	-	-	12,500.00	12,500.00	Not budgeted
10-12-12330-1560	Part-time clerical	-	-	-	2,500.00	2,500.00	Not budgeted
10-12-12330-2100	FICA	-	-	-	1,147.50	1,147.50	Not budgeted
10-12-12330-5210	Postal Services	-	-	-	700.00	700.00	Not budgeted
10-12-12330-6001	Office Supplies	-	-	-	700.00	700.00	Not budgeted
TOTAL 12330		**-**	**-**	**-**	**17,547.50**	**17,547.50**	**Not budgeted**
12410 TREASURER							
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**	**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-01 -12 -12410-1215	CONSTITUTIONAL OFFICER	78,166.80	80,121.12	81,589.91	83,357.94	1,768.03	2.17%
10-01 -12 -12410-1455	CONSTITUTIONAL EMPLOYEES	66,340.32	67,998.96	69,245.54	70,746.07	1,500.53	2.17%
10-01 -12 -12410-1460	FULL-TIME OVERTIME	-	-	500.00	500.00	-	None
10-01 -12 -12410-1560	PART-TIME CLERICAL	7,989.63	7,903.53	8,384.78	9,305.00	920.22	10.97%
10-01 -12 -12410-2100	FICA	10,526.41	10,803.88	12,218.60	12,539.03	320.43	2.62%
10-01 -12 -12410-2210	VRS	16,835.04	13,064.47	13,303.69	13,160.49	(143.20)	-1.08%
10-01 -12 -12410-2220	VRS-HEALTH INSURANCE CREDIT	-	-	-	-	-	Not budgeted
10-01 -12 -12410-2310	HEALTH INSURANCE	20,260.00	19,842.00	20,725.80	20,921.52	195.72	0.94%
10-01 -12 -12410-2400	GROUP LIFE INSURANCE	1,719.60	1,940.40	1,975.94	2,018.76	42.82	2.17%
10-01 -12 -12410-2700	WORKMAN'S COMPENSATION	147.00	91.47	116.00	122.32	6.32	5.45%
10-01 -12 -12410-3145	DATA PROCESSING SERVICES	5,875.14	6,449.26	6,500.00	6,500.00	-	None
10-01 -12 -12410-3161	BANK SERVICE CHARGES	3,297.45	3,837.14	2,250.00	1,200.00	(1,050.00)	-46.67%

Madison County								
FY2019 Proposed Expenditures by Fund								
Fund:	**General (10)**							
10-01 -12 -12410-3162	ELECTRONIC PAYMENT SERVICE	2,040.00	-	360.00	-		(360.00)	-100.00%
10-01 -12 -12410-3163	WEB HOSTING SERVICE	5,955.00	8,160.00	8,160.00	8,160.00		-	None
10-01 -12 -12410-3165	OUTSIDE SERVICES	1,000.00	1,388.50	3,250.00	3,250.00		-	None
10-01 -12 -12410-3320	REPAIRS & MAINTENANCE-EQUIPMENT	49.88	54.98	300.00	300.00		-	None
10-01 -12 -12410-3610	ADVERTISING	652.04	407.04	650.00	1,000.00		350.00	53.85%
10-01 -12 -12410-3840	RECORDING FEES	-	-	150.00	100.00		(50.00)	-33.33%
10-01 -12 -12410-3850	DMV STOP REGISTRATION FEES	9,420.00	8,380.00	6,000.00	8,500.00		2,500.00	41.67%
10-01 -12 -12410-5210	POSTAL SERVICES	15,183.50	14,665.88	15,000.00	15,500.00		500.00	3.33%
10-01 -12 -12410-5230	TELECOMMUNICATIONS	16.31	20.96	100.00	50.00		(50.00)	-50.00%
10-01 -12 -12410-5410	LEASE OFFICE EQUIPMENT	1,231.07	1,157.02	2,000.00	1,800.00		(200.00)	-10.00%
10-01 -12 -12410-5510	MILEAGE	493.48	629.18	750.00	750.00		-	None
10-01 -12 -12410-5530	LODGING & MEALS	940.12	1,691.21	950.00	1,200.00		250.00	26.32%
10-01 -12 -12410-5540	SEMINARS & TUITIONS	1,440.00	1,690.00	1,450.00	1,550.00		100.00	6.90%
10-01 -12 -12410-5810	DUES	455.00	455.00	655.00	655.00		-	None
10-01 -12 -12410-6001	OFFICE SUPPLIES	2,633.11	2,181.16	3,400.00	3,200.00		(200.00)	-5.88%
10-01 -12 -12410-8101	OFFICE EQUIPMENT	-	-	1,150.00	1,150.00		-	None
10-01 -12 -12410-8102	OFFICE FURNITURE	-	-	500.00	500.00		-	None
10-01 -12 -12410-8103	IT EQUIPMENT	-	420.00	2,000.00	2,000.00		-	None
TOTAL 12410		**252,666.90**	**253,353.16**	**263,635.26**	**270,036.13**		**6,400.87**	**2.43%**
12420								
FINANCE DEPARTMENT								
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**		**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-01 -12 -12420-1211	ASST CO ADMINISTRATOR - FINANCE	-	65,000.00	79,429.97	81,151.20		1,721.23	2.17%
10-01 -12 -12420-1310	DIRECTOR	12,296.30	3,250.00	-	-		-	Not budgeted
10-01 -12 -12420-1410	ACCOUNTS PAYABLE TECHNICIAN	30,439.92	29,200.88	31,772.86	32,461.37		688.51	2.17%
10-01 -12 -12420-1412	PAYROLL TECHNICIAN	33,789.36	34,634.16	35,269.03	36,033.30		764.27	2.17%
10-01 -12 -12420-1420	Part time clerical				500.00		500.00	
10-01 -12 -12420-1900	PROJ ACCUMULATED LEAVE PAYOUT	3,632.64	-	-	-		-	Not budgeted
10-01 -12 -12420-1901	PROJECTED UNEMPLOYMENT	9,828.00	-	-	-		-	Not budgeted
10-01 -12 -12420-2100	FICA	5,964.42	9,724.17	11,205.09	11,486.16		281.07	2.51%
10-01 -12 -12420-2210	VRS	7,482.72	5,577.24	5,913.10	5,849.44		(63.66)	-1.08%
10-01 -12 -12420-2212	VRS HYBRID	1,047.64	4,888.00	5,814.27	5,713.04		(101.23)	-1.74%
10-01 -12 -12420-2214	VRS HYBRID 401A	98.38	650.00	794.30	811.51		17.21	2.17%
10-01 -12 -12420-2216	VIRGINIA LOCAL DISABILITY PROGRAM (VLDP)	58.04	383.60	468.64	584.29		115.65	24.68%
10-01 -12 -12420-2218	VRS RET - DC Voluntary Employer	-	195.00	397.15	405.76		8.61	2.17%
10-01 -12 -12420-2220	VRS-HEALTH INSURANCE CREDIT	88.84	115.54	131.83	119.72		(12.11)	-9.19%
10-01 -12 -12420-2310	HEALTH INSURANCE	13,320.00	18,958.80	20,180.16	20,332.08		151.92	0.75%
10-01 -12 -12420-2400	GROUP LIFE INSURANCE	881.24	1,713.92	1,918.77	1,918.77		-	None
10-01 -12 -12420-2700	WORKMAN'S COMPENSATION	124.00	52.38	112.00	111.79		(0.21)	-0.19%
10-01 -12 -12420-3127	ACCOUNTING SERVICES - FINANCE	63,958.17	9,200.63	-	-		-	Not budgeted
10-01 -12 -12420-3145	DATA PROCESSING SERVICES	60.00	280.00	500.00	500.00		-	None

Madison County							
FY2019 Proposed Expenditures by Fund							
Fund:	**General (10)**						
10-01 -12 -12420-3164	FINANCE CHARGES/LATE FEES	-	31.32	50.00	50.00	-	None
10-01 -12 -12420-3166	TRAINING SERVICES	-	75.00	1,500.00	500.00	(1,000.00)	-66.67%
10-01 -12 -12420-5210	POSTAL SERVICES	1,392.03	1,500.00	2,200.00	3,000.00	800.00	36.36%
10-01 -12 -12420-5230	TELECOMMUNICATIONS	-	-	-	-	-	Not budgeted
10-01 -12 -12420-5510	MILEAGE	261.52	607.32	500.00	800.00	300.00	60.00%
10-01 -12 -12420-5530	LODGING & MEALS	22.30	404.04	750.00	750.00	-	None
10-01 -12 -12420-5540	SEMINARS & TUITIONS	298.00	524.00	1,000.00	2,000.00	1,000.00	100.00%
10-01 -12 -12420-5810	DUES	-	35.00	500.00	500.00	-	None
10-01-12-12420-581X	Software - Electronic Procurement				-	-	Not budgeted
10-01 -12 -12420-6001	OFFICE SUPPLIES	5,142.61	3,518.47	4,500.00	5,000.00	500.00	11.11%
10-01 -12 -12420-6020	BOOKS & SUBSCRIPTIONS	69.99	162.93	500.00	500.00	-	None
10-01 -12 -12420-8101	OFFICE EQUIPMENT	-	-	3,000.00	3,000.00	-	None
10-01 -12 -12420-8102	OFFICE FURNITURE	-	81.99	-	-	-	Not budgeted
10-01 -12 -12420-8103	IT EQUIPMENT	-	1,280.00	-	-	-	Not budgeted
TOTAL 12420		**190,256.12**	**192,044.39**	**208,407.17**	**214,078.43**	**5,671.26**	**2.72%**
12510 **DATA PROCESSING AND TECHNOLOGY**							
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**	**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-01 -12 -12510-3145	DATA PROCESSING - ANS	17,186.03	9,605.50	20,440.00	37,668.00	17,228.00	84.29%
10-01 -12 -12510-3146	DATA PROCESSING - ACCTING (RDA)	50,563.19	52,585.71	56,000.00	64,349.80	8,349.80	14.91%
10-01 -12 -12510-3147	DATA PROCESSING - ACCTING (TYLER)	49,291.14	-	-		-	Not budgeted
10-01 -12 -12510-3148	CONSULTING SVCS - IT ASSESSMENT	-	3,805.00	-		-	Not budgeted
10-01 -12 -12510-3312	SOFTWARE UPGRADES	500.00	550.00	1,500.00	1,500.00	-	None
10-01 -12 -12510-3313	MAINTENANCE - HARDWARE/SOFTWARE	787.91	2,030.74	2,500.00	12,500.00	10,000.00	400.00%
10-01 -12 -12510-3314	WEBSITE MANAGEMENT	6,500.00	4,900.00	5,000.00	3,700.00	(1,300.00)	-26.00%
10-01 -12 -12510-8103	IT EQUIPMENT	917.48	107,117.15	-	20,000.00	20,000.00	Not budgeted
10-01 -12 -12510-81XX	Telephone system				-	-	Not budgeted
TOTAL 12510		**125,745.75**	**180,594.10**	**85,440.00**	**139,717.80**	**54,277.80**	**63.53%**
13100 **ELECTORAL BOARD**							
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**	**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-01 -13 -13100-2100	FICA	33.82	298.20	-	300.00	300.00	Not budgeted
10-01 -13 -13100-2700	WORKMAN'S COMPENSATION	-	8.75	-	10.00	10.00	Not budgeted
10-01 -13 -13100-3145	DATA PROCESSING SERVICES	6,010.00	6,030.00	6,700.00	6,700.00	-	None
10-01 -13 -13100-3210	ELECTORAL BOARD FEES	6,297.42	6,207.16	7,500.00	7,500.00	-	None
10-01 -13 -13100-3211	OFFICERS OF ELECTION FEES	11,340.50	13,292.91	14,000.00	14,000.00	-	None
10-01-13-13100-3323	MAINT. & SUPPORT CONTRACT				1,900.00	1,900.00	Not budgeted
10-01 -13 -13100-5430	LEASE BUILDINGS	2,400.00	2,400.00	3,600.00	3,600.00	-	None

Madison County								
FY2019 Proposed Expenditures by Fund								
Fund:	**General (10)**							
10-01 -13 -13100-5510	MILEAGE	495.58	919.61	1,500.00	1,200.00		(300.00)	-20.00%
10-01 -13 -13100-5530	LODGING & MEALS	593.26	1,000.24	1,800.00	1,800.00		-	None
10-01 -13 -13100-5540	SEMINARS & TUITIONS	-	-	100.00	100.00		-	None
10-01 -13 -13100-5810	DUES	-	-	200.00	200.00		-	None
10-01 -13 -13100-6001	OFFICE SUPPLIES	2,518.11	2,654.95	3,200.00	12,000.00		8,800.00	275.00%
10-01 -13 -13100-8111	ELECTION EQUIPMENT	-	-	25,000.00	-		(25,000.00)	-100.00%
TOTAL 13100		**29,688.69**	**32,811.82**	**63,600.00**	**49,310.00**		**(14,290.00)**	**-22.47%**

13200 REGISTRAR								
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**		**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-01 -13 -13200-1220	REGISTRAR	48,039.84	49,241.04	50,143.68	51,230.29		1,086.61	2.17%
10-01 -13 -13200-1520	CLERICAL	10,919.75	11,071.96	11,459.02	12,352.20		893.18	7.79%
10-01 -13 -13200-2100	FICA	4,539.52	4,644.35	4,712.61	4,864.06		151.45	3.21%
10-01 -13 -13200-2210	VRS	5,596.56	4,343.04	4,422.67	4,375.07		(47.60)	-1.08%
10-01 -13 -13200-2220	VRS-HEALTH INSURANCE CREDIT	-	-	-	-		-	Not budgeted
10-01 -13 -13200-2310	HEALTH INSURANCE	-	-	-	-		-	Not budgeted
10-01 -13 -13200-2400	GROUP LIFE INSURANCE	571.68	645.12	656.88	671.12		14.24	2.17%
10-01 -13 -13200-2700	WORKMAN'S COMPENSATION	60.00	32.70	60.66	47.50		(13.16)	-21.69%
10-01 -13 -13200-3145	DATA PROCESSING SERVICES	1,000.00	1,000.00	1,000.00	1,000.00		-	None
10-01 -13 -13200-3610	ADVERTISING	308.80	330.00	400.00	400.00		-	None
10-01 -13 -13200-5210	POSTAL SERVICES	451.00	94.00	500.00	500.00		-	None
10-01 -13 -13200-5230	TELECOMMUNICATIONS	966.30	966.30	1,000.00	1,000.00		-	None
10-01 -13 -13200-5410	LEASE OFFICE EQUIPMENT	1,107.00	1,476.00	1,476.00	1,476.00		-	None
10-01 -13 -13200-5510	MILEAGE	230.60	87.74	300.00	300.00		-	None
10-01 -13 -13200-5530	LODGING & MEALS	537.26	285.74	600.00	600.00		-	None
10-01 -13 -13200-5540	SEMINARS & TUITIONS	-	-	100.00	100.00		-	None
10-01 -13 -13200-5810	DUES	140.00	140.00	150.00	150.00		-	None
10-01 -13 -13200-6001	OFFICE SUPPLIES	472.02	492.97	500.00	500.00		-	None
10-01 -13 -13200-6020	BOOKS & SUBSCRIPTIONS	70.08	52.00	100.00	100.00		-	None
10-01 -13 -13200-8101	OFFICE EQUIPMENT	-	499.98	500.00	500.00		-	None
TOTAL 13200		**75,010.41**	**75,402.94**	**78,081.52**	**80,166.24**		**2,084.72**	**2.67%**

21100 CIRCUIT COURT								
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**		**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-02 -21 -21100-1440	OFFICE ASSISTANT/SECRETARY	19,544.80	19,844.12	19,817.00	20,213.34		396.34	2.00%
10-02 -21 -21100-3212	JURORS/JURY COMMISSIONER FEES	3,036.00	3,006.00	5,000.00	5,000.00		-	None
10-02 -21 -21100-5210	POSTAL SERVICES	930.00	1,396.00	1,400.00	1,500.00		100.00	7.14%

Madison County								
FY2019 Proposed Expenditures by Fund								
Fund:	**General (10)**							
10-02 -21 -21100-6001	OFFICE SUPPLIES	300.00	500.00	300.00	300.00		-	None
10-02 -21 -21100-6020	BOOKS & SUBSCRIPTIONS	1,577.58	2,362.74	1,900.00	2,400.00		500.00	26.32%
10-02 -21 -21100-8101	OFFICE EQUIPMENT	-	-	1,000.00	1,000.00		-	None
TOTAL 21100		**25,388.38**	**27,108.86**	**29,417.00**	**30,413.34**		**996.34**	**3.39%**
21201								
MADISON COMBINED COURT								
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**		**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-02 -21 -21201-3145	DATA PROCESSING SERVICES	826.83	1,044.13	1,200.00	1,200.00		-	None
10-02 -21 -21201-5210	POSTAL SERVICES	500.00	500.00	500.00	500.00		-	None
10-02 -21 -21201-5230	TELECOMMUNICATIONS	87.29	30.38	100.00	100.00		-	None
10-02 -21 -21201-5410	LEASE OFFICE EQUIPMENT	4,343.64	4,346.94	6,000.00	6,000.00		-	None
10-02 -21 -21201-5540	SEMINARS & TUITIONS	-	75.14	300.00	300.00		-	None
10-02 -21 -21201-6001	OFFICE SUPPLIES	1,560.44	1,565.95	1,700.00	1,700.00		-	None
10-02 -21 -21201-6011	UNIFORMS & WEARING APPAREL	-	-	300.00	300.00		-	None
10-02 -21 -21201-8101	OFFICE EQUIPMENT	973.34	983.53	1,000.00	1,000.00		-	None
TOTAL 21201		**8,291.54**	**8,546.07**	**11,100.00**	**11,100.00**		**-**	**None**
21300								
MAGISTRATES								
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**		**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-02 -21 -21300-5230	TELECOMMUNICATIONS	425.00	-	-			-	Not budgeted
10-02 -21 -21300-6001	OFFICE SUPPLIES	-	242.24	500.00	500.00		-	None
TOTAL 21300		**425.00**	**242.24**	**500.00**	**500.00**		**-**	**None**
21700								
CLERK OF CIRCUIT COURT								
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**		**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-02 -21 -21700-1215	CONSTITUTIONAL OFFICER	99,641.76	102,132.72	104,005.20	106,258.97		2,253.77	2.17%
10-02 -21 -21700-1455	CONSTITUTIONAL EMPLOYEES	94,491.42	101,873.52	103,741.17	105,989.20		2,248.03	2.17%
10-02 -21 -21700-1460	FULL-TIME OVERTIME	-	-	500.00	500.00		-	None
10-02 -21 -21700-1560	Part time Clerical				8,825.00		8,825.00	Not budgeted
10-02 -21 -21700-1900	PROJ ACCUMULATED LEAVE PAYOUT	4,521.60	-	-	-		-	Not budgeted
10-02 -21 -21700-2100	FICA	14,579.30	14,993.52	15,930.85	16,950.53		1,019.68	6.40%
10-02 -21 -21700-2210	VRS	22,426.40	17,993.28	18,323.23	18,126.00		(197.23)	-1.08%
10-02 -21 -21700-2220	VRS-HEALTH INSURANCE CREDIT	-	-	-	-		-	Not budgeted
10-02 -21 -21700-2310	HEALTH INSURANCE	19,010.00	19,677.90	20,452.98	20,626.80		173.82	0.85%

Madison County							
FY2019 Proposed Expenditures by Fund							
Fund:	**General (10)**						
10-02 -21 -21700-2400	GROUP LIFE INSURANCE	2,291.08	2,672.40	2,721.47	2,780.45	58.98	2.17%
10-02 -21 -21700-2700	WORKMAN'S COMPENSATION	199.00	123.53	163.00	165.64	2.64	1.62%
10-02 -21 -21700-3121	STATE AUDIT SERVICES	3,225.63	1,638.85	3,000.00	3,000.00	-	None
10-02 -21 -21700-3190	MICROFILMING	1,037.82	1,619.16	2,000.00	2,000.00	-	None
10-02 -21 -21700-3610	ADVERTISING	141.25	-	150.00	150.00	-	None
10-02 -21 -21700-5210	POSTAL SERVICES	1,919.35	2,300.00	2,300.00	2,400.00	100.00	4.35%
10-02 -21 -21700-5230	TELECOMMUNICATIONS	1,217.22	1,260.69	1,300.00	1,300.00	-	None
10-02 -21 -21700-5410	LEASE OFFICE EQUIPMENT	3,808.56	3,446.29	3,800.00	3,600.00	(200.00)	-5.26%
10-02 -21 -21700-5510	MILEAGE	42.59	-	-		-	Not budgeted
10-02 -21 -21700-5530	LODGING & MEALS	24.18	-	-		-	Not budgeted
10-02 -21 -21700-5810	DUES	320.00	320.00	350.00	350.00	-	None
10-02 -21 -21700-5894	TECHNOLOGY GRANT	13,411.00	13,411.00	14,500.00	15,300.00	800.00	5.52%
10-02 -21 -21700-5897	2010B-26 ITEM CONSERVATION GRANT	-	30,519.50	-		-	Not budgeted
10-02 -21 -21700-6001	OFFICE SUPPLIES	2,956.40	3,500.00	3,500.00	3,500.00	-	None
10-02 -21 -21700-6020	BOOKS & SUBSCRIPTIONS	540.35	555.22	1,600.00	1,500.00	(100.00)	-6.25%
10-02 -21 -21700-6025	BINDER & BOOK RESTORATION	490.00	426.50	1,500.00	1,200.00	(300.00)	-20.00%
10-02 -21 -21700-8101	OFFICE EQUIPMENT	230.40	1,052.24	2,500.00	2,500.00	-	None
10-02 -21 -21700-8102	OFFICE FURNITURE	-	-	500.00	500.00	-	None
TOTAL 21700		**286,525.31**	**319,516.32**	**302,837.90**	**317,522.59**	**14,684.69**	**4.85%**
21800							
SHERIFF-COURT SECURITY							
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**	**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-02 -21 -21800-1711	COURT SECURITY CONSTITUTIONAL	92,749.68	95,222.16	96,967.80	99,069.08	2,101.28	2.17%
10-02 -21 -21800-1725	PART-TIME DEPUTY	46,837.23	52,475.03	37,913.74	41,720.79	3,807.05	10.04%
10-02 -21 -21800-1901	PROJECTED UNEMPLOYMENT	21.56	-	-		-	Not budgeted
10-02 -21 -21800-2100	FICA	10,586.88	11,215.51	10,318.44	10,770.43	451.99	4.38%
10-02 -21 -21800-2210	VRS	10,805.32	8,398.56	8,552.56	8,460.50	(92.06)	-1.08%
10-02 -21 -21800-2220	VRS-HEALTH INSURANCE CREDIT	-	-	-	-	-	Not budgeted
10-02 -21 -21800-2310	HEALTH INSURANCE	13,320.00	12,610.44	13,453.44	13,554.72	101.28	0.75%
10-02 -21 -21800-2400	GROUP LIFE INSURANCE	1,103.88	1,247.52	1,270.28	1,297.80	27.52	2.17%
10-02 -21 -21800-2700	WORKMAN'S COMPENSATION	1,911.00	2,989.86	2,739.00	2,839.59	100.59	3.67%
10-02 -21 -21800-6010	POLICE SUPPLIES	337.17	392.00	1,500.00	1,500.00	-	None
10-02 -21 -21800-6011	UNIFORMS & WEARING APPAREL	1,000.55	67.79	1,500.00	1,500.00	-	None
TOTAL 21800		**178,673.27**	**184,618.87**	**174,215.26**	**180,712.91**	**6,497.65**	**3.73%**
21900							
VICTIM/WITNESS PROGRAM							
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**	**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**

Madison County
FY2019 Proposed Expenditures by Fund
Fund: **General (10)**

Account No.	Account Name	FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Original Budget	Proposed 2019	Change from FY2018 Orig Budg	%age Change from FY2018OB
10-02 -21 -21900-1550	VICTIM/WITNESS COORDINATOR	22,622.12	29,507.01	35,000.00	36,414.00	1,414.00	4.04%
10-02 -21 -21900-2100	FICA	1,730.57	1,815.32	2,677.50	2,018.19	(659.31)	-24.62%
10-02 -21 -21900-2210	VRS	-	-	-	-	-	Not budgeted
10-02 -21 -21900-2212	VRS HYBRID	-	1,368.48	2,737.00	2,745.62	8.62	0.31%
10-02 -21 -21900-2214	VRS HYBRID 401A	-	174.96	350.00	364.14	14.14	4.04%
10-02 -21 -21900-2216	VIRGINIA LOCAL DISABILITY PROGRAM (VLDP)	-	103.20	206.50	262.18	55.68	26.96%
10-02 -21 -21900-2220	VRS-HEALTH INSURANCE CREDIT	-	15.72	31.50	29.13	(2.37)	-7.52%
10-02 -21 -21900-2310	HEALTH INSURANCE	-	4,549.16	8,329.36	8,435.52	106.16	1.27%
10-02 -21 -21900-2400	GROUP LIFE INSURANCE	-	229.20	458.50	477.02	18.52	4.04%
10-02 -21 -21900-2700	WORKMAN'S COMPENSATION	18.00	438.16	-	6.80	6.80	Not budgeted
10-02 -21 -21900-3610	ADVERTISING	-	198.76	-	-	-	Not budgeted
10-02 -21 -21900-5210	POSTAL SERVICES	76.00	82.00	500.00	192.00	(308.00)	-61.60%
10-02 -21 -21900-5230	TELECOMMUNICATIONS	-	175.51	600.00	600.00	-	None
10-02 -21 -21900-5510	MILEAGE	215.98	364.35	413.50	599.00	185.50	44.86%
10-02 -21 -21900-5530	LODGING & MEALS	340.23	354.58	500.00	426.00	(74.00)	-14.80%
10-02 -21 -21900-5540	SEMINARS & TUITIONS	230.00	100.00	250.00	200.00	(50.00)	-20.00%
10-02 -21 -21900-5810	DUES & ASSOC. MEMBERSHIPS	-	190.00	150.00	190.00	40.00	26.67%
10-02 -21 -21900-6001	OFFICE SUPPLIES	311.42	581.05	250.00	58.30	(191.70)	-76.68%
10-02 -21 -21900-6011	UNIFORMS & WEARING APPAREL	-	322.82	-		-	Not budgeted
10-02 -21 -21900-6012	PROMOTION SUPPLIES	-	710.00	-		-	Not budgeted
10-02 -21 -21900-6020	BOOKS & SUBSCRIPTIONS	-	-	150.00	170.10	20.10	13.40%
10-02 -21 -21900-8101	OFFICE EQUIPMENT	-	-	150.00		(150.00)	-100.00%
10-02 -21 -21900-8102	OFFICE FURNITURE	-	3,283.69	250.00		(250.00)	-100.00%
10-02 -21 -21900-8103	IT EQUIPMENT	-	1,260.00	237.22		(237.22)	-100.00%
TOTAL 21900		**25,544.32**	**45,823.97**	**53,241.08**	**53,188.00**	**(53.08)**	**-0.10%**

21910
COMMISSIONER OF ACCOUNTS

Account No.	Account Name	FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Original Budget	Proposed 2019	Change from FY2018 Orig Budg	%age Change from FY2018OB
10-02 -21 -21910-5430	LEASE BUILDINGS	720.00	720.00	720.00	720.00	-	None
10-02 -21 -21910-6001	OFFICE SUPPLIES	-	-	-	-	-	Not budgeted
TOTAL 21910		**720.00**	**720.00**	**720.00**	**720.00**	**-**	**None**

22100
COMMONWEALTH ATTORNEY

Account No.	Account Name	FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Original Budget	Proposed 2019	Change from FY2018 Orig Budg	%age Change from FY2018OB
10-02 -22 -22100-1215	CONSTITUTIONAL OFFICER	125,492.64	128,629.92	130,988.13	133,826.61	2,838.48	2.17%
10-02 -22 -22100-1455	CONSTITUTIONAL EMPLOYEES	34,477.52	36,610.80	37,281.99	38,089.88	807.89	2.17%
10-02 -22 -22100-1460	FULL-TIME OVERTIME	-	-	500.00	500.00	-	None

Madison County								
FY2019 Proposed Expenditures by Fund								
Fund:	**General (10)**							
10-02 -22 -22100-1545	ASST COMMONWEALTH ATTORNEY-GRANT	38,832.00	34,615.61	34,970.13	35,039.37		69.24	0.20%
10-02 -22 -22100-1546	ASST COMMONWEALTH ATTORNEY	27,340.37	29,205.43	30,020.90	31,360.00		1,339.10	4.46%
10-02 -22 -22100-1560	PART-TIME CLERICAL	21,592.50	21,572.95	22,063.66	23,409.00		1,345.34	6.10%
10-02 -22 -22100-2100	FICA	18,776.40	18,591.16	19,570.59	20,060.21		489.62	2.50%
10-02 -22 -22100-2210	VRS	7,656.68	11,345.04	11,553.15	11,428.79		(124.36)	-1.08%
10-02 -22 -22100-2212	VRS HYBRID	11,868.70	7,602.60	7,486.39	7,356.04		(130.35)	-1.74%
10-02 -22 -22100-2214	VRS HYBRID 401A	1,114.38	1,004.17	1,022.73	1,044.89		22.16	2.17%
10-02 -22 -22100-2216	VIRGINIA LOCAL DISABILITY PROGRAM (VLDP)	657.55	592.56	603.41	752.32		148.91	24.68%
10-02 -22 -22100-2218	VRS RET - DC Voluntary Employer	-	251.16	511.37	522.45		11.08	2.17%
10-02 -22 -22100-2220	VRS-HEALTH INSURANCE CREDIT	-	-	-	-		-	Not budgeted
10-02 -22 -22100-2310	HEALTH INSURANCE	17,760.00	19,513.83	20,180.16	20,332.08		151.92	0.75%
10-02 -22 -22100-2400	GROUP LIFE INSURANCE	2,108.16	3,000.72	3,055.72	3,121.94		66.22	2.17%
10-02 -22 -22100-2700	WORKMAN'S COMPENSATION	218.00	147.04	220.40	195.88		(24.52)	-11.13%
10-02 -22 -22100-3313	MAINTENANCE - HARDWARE/SOFTWARE	453.40	-	1,000.00	1,000.00		-	None
10-02 -22 -22100-3320	REPAIRS & MAINTENANCE-EQUIPMENT	110.00	-	1,000.00	1,000.00		-	None
10-02 -22 -22100-3323	MAINTENANCE AND SUPPORT CONTRACT	778.59	797.94	900.00	900.00		-	None
10-02 -22 -22100-3610	ADVERTISING	108.84	231.00	125.00	125.00		-	None
10-02 -22 -22100-5210	POSTAL SERVICES	346.62	384.91	900.00	900.00		-	None
10-02 -22 -22100-5230	TELECOMMUNICATIONS	1,936.40	1,968.01	3,000.00	3,000.00		-	None
10-02 -22 -22100-5510	MILEAGE	612.10	294.25	350.00	350.00		-	None
10-02 -22 -22100-5530	LODGING & MEALS	673.94	1,700.31	750.00	750.00		-	None
10-02 -22 -22100-5540	SEMINARS & TUITIONS	100.99	470.00	400.00	400.00		-	None
10-02 -22 -22100-5810	DUES	1,120.00	1,290.00	1,500.00	1,500.00		-	None
10-02 -22 -22100-6001	OFFICE SUPPLIES	2,295.99	2,958.33	3,000.00	3,000.00		-	None
10-02 -22 -22100-6020	BOOKS & SUBSCRIPTIONS	1,730.59	4,019.32	4,000.00	4,000.00		-	None
10-02 -22 -22100-8101	OFFICE EQUIPMENT	220.04	58.41	1,000.00	1,000.00		-	None
10-02 -22 -22100-8102	OFFICE FURNITURE	1,484.98	429.91	1,500.00	1,500.00		-	None
10-02 -22 -22100-8103	IT EQUIPMENT	1,303.14	2,179.59	2,300.00	2,300.00		-	None
TOTAL 22100		**321,170.52**	**329,464.97**	**341,753.73**	**348,764.46**		**7,010.73**	**2.05%**
31200								
SHERIFF								
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**		**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-03 -31 -31200-1215	CONSTITUTIONAL OFFICER	80,515.68	82,528.56	84,041.63	85,862.78		1,821.15	2.17%
10-03 -31 -31200-1460	FULL-TIME OVERTIME	67,321.17	68,690.65	62,001.20	69,973.02		7,971.82	12.86%
10-03 -31 -31200-1710	DEPUTIES CONSTITUTIONAL	456,420.85	468,715.56	480,244.18	464,546.86		(15,697.32)	-3.27%
10-03 -31 -31200-1712	DEPUTIES COUNTY FUNDED	329,917.62	369,735.58	386,185.19	389,100.27		2,915.08	0.75%
10-03 -31 -31200-1720	DEPUTIES PART-TIME	62,067.19	73,859.88	90,120.94	91,923.42		1,802.48	2.00%
10-03 -31 -31200-1750	OFFICE MANAGER	34,999.92	34,999.92	35,000.00	35,000.00		-	None
10-03 -31 -31200-1900	PROJ ACCUMULATED LEAVE PAYOUT	-	14,987.77	-			-	Not budgeted
10-03 -31 -31200-2100	FICA	77,738.81	84,255.34	87,025.88	86,935.09		(90.79)	-0.10%
10-03 -31 -31200-2210	VRS	104,917.92	84,329.21	86,918.54	83,223.15		(3,695.39)	-4.25%

Madison County								
FY2019 Proposed Expenditures by Fund								
Fund:	**General (10)**							
10-03 -31 -31200-2220	VRS-HEALTH INSURANCE CREDIT	-	-	-	-		-	Not budgeted
10-03 -31 -31200-2310	HEALTH INSURANCE	108,417.00	109,472.67	117,832.34	109,951.20		(7,881.14)	-6.69%
10-03 -31 -31200-2400	GROUP LIFE INSURANCE	10,758.68	12,548.32	12,909.67	12,766.08		(143.59)	-1.11%
10-03 -31 -31200-2700	WORKMAN'S COMPENSATION	19,308.00	18,090.30	22,833.00	22,710.84		(122.16)	-0.54%
10-03 -31 -31200-3110	EMPLOYEE MEDICAL EXPENSES	97.00	220.00	600.00	600.00		-	None
10-03 -31 -31200-3117	CARE & MAINTENANCE OF K-9	1,965.43	2,195.47	2,500.00	2,500.00		-	None
10-03 -31 -31200-3145	DATA PROCESSING SERVICES	-	179.99	2,000.00	2,000.00		-	None
10-03 -31 -31200-3150	LEGAL SERVICES & EXPENSES	-	-	1,600.00	1,600.00		-	None
10-03 -31 -31200-3166	TRAINING SERVICES	20,265.00	19,487.71	21,460.00	21,460.00		-	None
10-03 -31 -31200-3323	MAINTENANCE/SUPPORT CONTRACT	15,010.09	11,400.00	15,501.00	13,023.57		(2,477.43)	-15.98%
10-03 -31 -31200-3610	ADVERTISING	-	-	250.00	250.00		-	None
10-03 -31 -31200-5130	WATER & SEWER	1,040.00	1,040.00	-	960.00		960.00	Not budgeted
10-03 -31 -31200-5210	POSTAL SERVICES	1,200.68	880.72	1,500.00	1,500.00		-	None
10-03 -31 -31200-5230	TELECOMMUNICATIONS	15,996.61	17,150.91	25,000.00	25,000.00		-	None
10-03 -31 -31200-5305	INSURANCE-VEHICLE	15,855.43	15,965.40	16,467.20	16,467.20		-	None
10-03 -31 -31200-5510	MILEAGE	-	4.95	300.00	300.00		-	None
10-03 -31 -31200-5530	LODGING & MEALS	1,719.43	2,187.18	3,000.00	3,000.00		-	None
10-03 -31 -31200-5540	SEMINARS & TUITIONS	1,465.00	1,325.00	2,150.00	2,770.00		620.00	28.84%
10-03 -31 -31200-5810	DUES	1,302.00	1,062.00	1,575.00	1,575.00		-	None
10-03 -31 -31200-6001	OFFICE SUPPLIES	6,303.70	7,533.81	8,700.00	8,700.00		-	None
10-03 -31 -31200-6008	VEHICLE/EQUIPMENT FUEL	58,739.19	64,673.65	90,000.00	90,000.00		-	None
10-03 -31 -31200-6009	VEHICLE/EQUIPMENT MAINTENANCE	31,990.49	38,900.43	31,000.00	36,000.00		5,000.00	16.13%
10-03 -31 -31200-6010	POLICE SUPPLIES	38,840.27	30,251.48	33,085.00	40,665.00		7,580.00	22.91%
10-03 -31 -31200-6011	UNIFORMS & WEARING APPAREL	6,532.82	6,863.74	6,000.00	9,000.00		3,000.00	50.00%
10-03 -31 -31200-6020	BOOKS & SUBSCRIPTIONS	2,959.35	2,566.65	3,000.00	3,000.00		-	None
10-03 -31 -31200-7001	BLUE RIDGE TASK FORCE	8,887.84	10,838.81	10,910.00	6,000.00		(4,910.00)	-45.00%
10-03 -31 -31200-8101	OFFICE EQUIPMENT	7,010.12	408.99	3,600.00	3,600.00		-	None
10-03 -31 -31200-8103	IT EQUIPMENT	1,659.47	3,599.62	65,500.00	5,500.00		(60,000.00)	-91.60%
10-03 -31 -31200-8104	COMMUNICATIONS EQUIPMENT	6,795.20	5,235.84	7,370.00	7,370.00		-	None
10-03 -31 -31200-8106	MOTOR VEHICLES	105,649.47	113,825.79	114,000.00	-		(114,000.00)	-100.00%
TOTAL 31200		**1,703,667.43**	**1,780,011.90**	**1,932,180.77**	**1,754,833.48**		**(177,347.29)**	**-9.18%**
31400 **PUBLIC SAFETY**								
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**		**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-03 -31 -31400-1532	Emergency Svcs Coordinator	-	-	-	30,000.00		30,000.00	Not budgeted
10-03-31-31400-15XX	Emerg Svcs Coordinator - Training	-	-	-	4,200.00		4,200.00	Not budgeted
10-03 -31 -31400-2100	FICA	-	-	-	2,616.30		2,616.30	Not budgeted
10-03 -31 -31400-2700	Workers Comp	-	-	-	689.78		689.78	Not budgeted
10-03 -31 -31400-3323	MAINTENANCE/SUPPORT CONTRACT	2,165.82	1,534.79	6,500.00	-		(6,500.00)	-100.00%
10-03 -31 -31400-3510	PRINTING	-	646.96	1,200.00	1,200.00		-	None
10-03 -31 -31400-5230	TELECOMMUNICATIONS	197.68	-	200.00	720.00		520.00	260.00%

Madison County								
FY2019 Proposed Expenditures by Fund								
Fund:	**General (10)**							
10-03 -31 -31400-5305	INSURANCE-VEHICLE	466.20	-	520.00	530.40		10.40	2.00%
10-03 -31 -31400-5530	LODGING & MEALS	-	-	300.00	1,000.00		700.00	233.33%
10-03 -31 -31400-5540	SEMINARS & TUITIONS	395.82	-	1,000.00	1,500.00		500.00	50.00%
10-03 -31 -31400-5810	DUES	75.00	-	175.00	175.00		-	None
10-03 -31 -31400-5820	EMERGENCY EVENT EXPENSES	1,566.68	-	4,000.00	4,000.00		-	None
10-03 -31 -31400-6001	OFFICE SUPPLIES	706.72	78.30	900.00	900.00		-	None
10-03 -31 -31400-6008	VEHICLE/EQUIPMENT FUEL	60.60	465.30	1,750.00	1,750.00		-	None
10-03 -31 -31400-6009	VEHICLE/EQUIPMENT MAINTENANCE	264.85	840.92	1,250.00	1,250.00		-	None
10-03 -31 -31400-6011	UNIFORMS & WEARING APPAREL	-	-	1,200.00	1,200.00		-	None
10-03 -31 -31400-6014	HAZARDOUS MATLS TRAILER SUPPLIES	1,137.77	275.15	3,000.00	3,000.00		-	None
10-03 -31 -31400-6020	BOOKS & SUBSCRIPTIONS	-	-	100.00	100.00		-	None
10-03 -31 -31400-8106	MOTOR VEHICLES	2,204.28	24,500.00	-			-	Not budgeted
TOTAL 31400		**9,241.42**	**28,341.42**	**22,095.00**	**54,831.48**		**32,736.48**	**148.16%**
31401								
EMERGENCY OPERATIONS CENTER								
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**		**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-03 -31 -31401-1310	DIRECTOR	66,502.80	68,165.28	69,415.05	57,910.00		(11,505.05)	-16.57%
10-03 -31 -31401-1312	Interim Director	-	-	-	-		-	Not budgeted
10-03 -31 -31401-1460	FULL-TIME OVERTIME	5,409.69	4,237.56	6,262.75	6,962.00		699.25	11.17%
10-03 -31 -31401-1610	911 DISPATCHERS	252,096.63	258,447.23	264,056.88	255,864.90		(8,191.98)	-3.10%
10-03 -31 -31401-1740	DISPATCHERS COMP BOARD	182,673.19	180,266.25	190,187.56	191,752.01		1,564.45	0.82%
10-03 -31 -31401-1900	PROJ ACCUMULATED LEAVE PAYOUT	1,794.58	-	-	-		-	Not budgeted
10-03 -31 -31401-2100	FICA	37,868.74	37,645.43	40,539.05	39,205.40		(1,333.65)	-3.29%
10-03 -31 -31401-2210	VRS	54,795.11	39,337.68	40,059.16	34,221.61		(5,837.55)	-14.57%
10-03 -31 -31401-2212	VRS HYBRID	3,658.08	4,601.52	5,253.61	7,719.15		2,465.54	46.93%
10-03 -31 -31401-2214	VRS HYBRID 401A	343.45	599.76	694.74	1,048.05		353.31	50.85%
10-03 -31 -31401-2216	VIRGINIA LOCAL DISABILITY PROGRAM (VLDP)	202.57	353.76	409.90	754.60		344.70	84.09%
10-03 -31 -31401-2218	VRS RET - DC Voluntary Employer	-	87.96	179.26	183.14		3.88	2.16%
10-03 -31 -31401-2220	VRS-HEALTH INSURANCE CREDIT	383.52	294.48	300.12	251.02		(49.10)	-16.36%
10-03 -31 -31401-2310	HEALTH INSURANCE	94,905.00	93,721.40	90,652.64	93,669.60		3,016.96	3.33%
10-03 -31 -31401-2400	GROUP LIFE INSURANCE	6,005.99	6,628.50	6,859.94	6,622.40		(237.54)	-3.46%
10-03 -31 -31401-2700	WORKMAN'S COMPENSATION	305.00	1,536.07	1,754.00	381.10		(1,372.90)	-78.27%
10-03 -31 -31401-3153	REG RADIO FEASIBILITY STUDY	-	-	-	-		-	Not budgeted
10-03 -31 -31401-3315	SIGN INSTALLATION & MAINTENANCE	964.79	293.85	2,500.00	2,500.00		-	None
10-03 -31 -31401-3320	REPAIRS & MAINTENANCE-EQUIPMENT	987.71	159.05	1,500.00	1,500.00		-	None
10-03 -31 -31401-3321	MAINT/SUPPORT-NTELOS	1,595.00	3,020.00	6,400.00	6,400.00		-	None
10-03 -31 -31401-3322	MAINT/SUPPORT-EAGLE GIS	352.76	2,311.63	8,500.00	8,500.00		-	None
10-03 -31 -31401-3323	MAINT/SUPPORT-OTHER	8,865.27	12,654.64	20,525.00	20,525.00		-	None
10-03 -31 -31401-3324	MAINT/SUPPORT-COMMUNICATION EQPT	24,979.29	497.28	26,500.00	28,000.00		1,500.00	5.66%
10-03 -31 -31401-3610	ADVERTISING	477.00	276.39	800.00	900.00		100.00	12.50%
10-03 -31 -31401-5210	POSTAL SERVICES	-	6.80	100.00	100.00		-	None

Madison County							
FY2019 Proposed Expenditures by Fund							
Fund:	**General (10)**						
10-03 -31 -31401-5230	TELECOMMUNICATIONS	660.00	660.00	700.00	700.00	-	None
10-03 -31 -31401-5231	WIRE LINE TRUNKS-911	9,854.54	9,339.23	15,765.00	15,765.00	-	None
10-03 -31 -31401-5233	ADM OF LINES & LONG DISTANCE	5,376.88	5,416.53	6,000.00	6,000.00	-	None
10-03 -31 -31401-5234	CODE RED ALERT SYSTEM	11,250.00	11,250.00	11,250.00	11,250.00	-	None
10-03 -31 -31401-5305	INSURANCE-VEHICLE	466.20	493.04	515.00	464.14	(50.86)	-9.88%
10-03 -31 -31401-5410	LEASE OFFICE EQUIPMENT	-	372.50	3,418.00	1,000.00	(2,418.00)	-70.74%
10-03 -31 -31401-5530	LODGING & MEALS	86.81	-	500.00	500.00	-	None
10-03 -31 -31401-5540	SEMINARS & TUITIONS	187.45	-	500.00	500.00	-	None
10-03 -31 -31401-5810	DUES	6,958.00	5,755.00	9,400.00	9,400.00	-	None
10-03 -31 -31401-5890	GRANT EXPENDITURES	148,301.68	-	-	-	-	Not budgeted
10-03 -31 -31401-5897	MISCELLANEOUS GRANTS	-	58,659.95	150,000.00	-	(150,000.00)	-100.00%
10-03 -31 -31401-6001	OFFICE SUPPLIES	780.95	980.67	1,100.00	1,000.00	(100.00)	-9.09%
10-03 -31 -31401-6008	VEHICLE/EQUIPMENT FUEL	678.29	257.49	1,250.00	1,250.00	-	None
10-03 -31 -31401-6009	VEHICLE/EQUIPMENT MAINTENANCE	301.18	26.22	1,250.00	1,250.00	-	None
10-03 -31 -31401-6011	UNIFORMS & WEARING APPAREL	122.86	-	1,250.00	1,250.00	-	None
10-03 -31 -31401-8101	OFFICE EQUIPMENT	-	112.49	1,600.00	1,600.00	-	None
10-03 -31 -31401-8102	OFFICE FURNITURE	-	759.98	1,000.00	1,000.00	-	None
10-03 -31 -31401-8103	IT EQUIPMENT	19,060.44	3,208.64	6,000.00	6,000.00	-	None
TOTAL 31401		**949,251.45**	**812,434.26**	**994,947.66**	**823,899.12**	**(171,048.54)**	**-17.19%**
32200							
MADISON VOLUNTEER FIRE DEPARTMENT							
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**	**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-03 -32 -32200-5640	GENERAL CONTRIBUTION REQUEST	82,000.00	82,000.00	82,000.00	82,000.00	-	None
10-03 -32 -32200-5641	FIRE PROGRAM FUND	41,452.00	42,443.00	41,500.00	44,000.00	2,500.00	6.02%
TOTAL 32200		**123,452.00**	**124,443.00**	**123,500.00**	**126,000.00**	**2,500.00**	**2.02%**
32300							
RESCUE SQUAD SERVICE							
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**	**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-03 -32 -32300-5440	LEASE - AMBULANCE USE	100,000.00	100,000.00	100,000.00	100,000.00	-	None
10-03 -32 -32300-5642	FOUR-FOR-LIFE PROGRAM	14,515.28	14,600.56	14,000.00	15,000.00	1,000.00	7.14%
10-03 -32 -32300-5643	BUDILING PROGRAM	150,000.00	150,000.00	-	-	-	Not budgeted
TOTAL 32300		**264,515.28**	**264,600.56**	**114,000.00**	**115,000.00**	**1,000.00**	**0.88%**
32400							
THOMAS JEFFERSON EMS COUNCIL							

Madison County							
FY2019 Proposed Expenditures by Fund							
Fund:	General (10)						
Account No.	Account Name	FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Original Budget	Proposed 2019	Change from FY2018 Orig Budg	%age Change from FY2018OB
10-03 -32 -32400-5640	GENERAL CONTRIBUTION REQUEST	7,743.00	7,743.00	7,743.00	7,743.00	-	None
TOTAL 32400		**7,743.00**	**7,743.00**	**7,743.00**	**7,743.00**	**-**	**None**

32600 EMS							
Account No.	Account Name	FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Original Budget	Proposed 2019	Change from FY2018 Orig Budg	%age Change from FY2018OB
10-03 -32 -32600-1310	DIRECTOR	73,404.72	75,240.00	76,619.29	76,744.72	125.43	0.16%
10-03 -32 -32600-1460	FULL-TIME OVERTIME	49,990.14	38,867.10	38,620.28	48,171.04	9,550.76	24.73%
10-03 -32 -32600-1810	LIEUTENANT	111,528.24	107,230.68	106,791.11	111,287.37	4,496.26	4.21%
10-03 -32 -32600-1815	MEDICS	465,771.81	490,245.49	523,765.62	584,192.76	60,427.14	11.54%
10-03 -32 -32600-1825	MEDICS PART-TIME	62,895.31	101,727.21	57,207.07	63,751.00	6,543.93	11.44%
10-03 -32 -32600-1900	PROJ ACCUMULATED LEAVE PAYOUT	6,134.21	6,545.64	-	-	-	Not budgeted
10-03 -32 -32600-2100	FICA	57,674.73	61,902.74	61,429.76	67,637.24	6,207.48	10.11%
10-03 -32 -32600-2210	VRS	75,873.96	59,137.17	62,372.92	65,948.00	3,575.08	5.73%
10-03 -32 -32600-2220	VRS-HEALTH INSURANCE CREDIT	781.39	604.44	636.46	617.78	(18.68)	-2.93%
10-03 -32 -32600-2310	HEALTH INSURANCE	89,082.20	81,740.00	87,447.36	88,106.68	659.32	0.75%
10-03 -32 -32600-2400	GROUP LIFE INSURANCE	7,750.10	8,826.88	9,264.01	10,116.15	852.14	9.20%
10-03 -32 -32600-2700	WORKMAN'S COMPENSATION	28,718.60	36,253.52	32,488.00	35,809.58	3,321.58	10.22%
10-03 -32 -32600-3110	EMPLOYEE MEDICAL EXPENSES	2,434.76	1,039.01	2,000.00	2,000.00	-	None
10-03 -32 -32600-3113	OPERATING MEDICAL DIRECTOR	10,000.00	10,000.00	10,000.00	10,000.00	-	None
10-03 -32 -32600-3114	AMBULANCE BILLING SERVICE	25,895.55	23,313.84	27,000.00	27,000.00	-	None
10-03 -32 -32600-3166	TRAINING SERVICES	6,381.08	2,793.56	5,000.00	5,000.00	-	None
10-03 -32 -32600-3323	MAINTENANCE/SUPPORT CONTRACT	4,204.04	2,063.50	5,500.00	5,500.00	-	None
10-03 -32 -32600-3510	PRINTING	336.38	-	400.00	400.00	-	None
10-03 -32 -32600-3610	ADVERTISING	507.56	75.00	500.00	500.00	-	None
10-03 -32 -32600-5210	POSTAL SERVICES	-	-	100.00	100.00	-	None
10-03 -32 -32600-5230	TELECOMMUNICATIONS	2,898.66	2,386.16	3,000.00	3,000.00	-	None
10-03 -32 -32600-5305	INSURANCE-VEHICLE	1,398.82	1,479.12	1,544.00	1,900.00	356.00	23.06%
10-03 -32 -32600-5510	MILEAGE	-	-	100.00	100.00	-	None
10-03 -32 -32600-5530	LODGING & MEALS	103.46	1,433.90	1,500.00	1,500.00	-	None
10-03 -32 -32600-5540	SEMINARS & TUITIONS	1,500.00	2,429.00	2,000.00	2,000.00	-	None
10-03 -32 -32600-5810	DUES	175.00	307.00	200.00	350.00	150.00	75.00%
10-03 -32 -32600-6001	OFFICE SUPPLIES	1,304.72	1,361.36	1,500.00	1,500.00	-	None
10-03 -32 -32600-6008	VEHICLE/EQUIPMENT FUEL	18,903.94	18,280.33	25,000.00	20,000.00	(5,000.00)	-20.00%
10-03 -32 -32600-6009	VEHICLE/EQUIPMENT MAINTENANCE	6,097.40	6,556.12	5,000.00	7,000.00	2,000.00	40.00%
10-03 -32 -32600-6011	UNIFORMS & WEARING APPAREL	7,010.27	7,554.90	9,000.00	9,000.00	-	None
10-03 -32 -32600-6020	BOOKS & SUBSCRIPTIONS	99.00	218.87	400.00	1,000.00	600.00	150.00%
10-03 -32 -32600-6030	MEDICAL SUPPLIES	8,986.00	10,827.44	15,000.00	35,000.00	20,000.00	133.33%
10-03 -32 -32600-8101	OFFICE EQUIPMENT	353.08	-	500.00	500.00	-	None

Madison County								
FY2019 Proposed Expenditures by Fund								
Fund:	**General (10)**							
10-03 -32 -32600-8102	OFFICE FURNITURE	448.86	147.98	500.00	500.00		-	None
10-03 -32 -32600-8103	IT EQUIPMENT	-	1,223.09	2,000.00	2,000.00		-	None
10-03 -32 -32600-8104	COMMUNICATIONS EQUIPMENT	713.97	285.80	2,000.00	2,000.00		-	None
10-03 -32 -32600-8106	MOTOR VEHICLES	7,537.41	-	-	60,000.00		60,000.00	Not budgeted
10-03 -32 -32600-8108	EQUIPMENT-OTHER	2,762.11	35,088.93	25,000.00	47,000.00		22,000.00	88.00%
TOTAL 32600		**1,139,657.48**	**1,197,185.78**	**1,201,385.88**	**1,397,232.32**		**195,846.44**	**16.30%**

33300 **JUVENILE PROBATION** **Account No.**	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**		**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-03 -33 -33300-3191	COUNSELING/RESIDENTIAL SERVICES	6,060.90	1,307.00	7,000.00	6,060.00		(940.00)	-13.43%
10-03 -33 -33300-5210	POSTAL SERVICES	155.40	64.00	200.00	200.00		-	None
10-03 -33 -33300-5230	TELECOMMUNICATIONS	43.45	16.30	250.00	1,030.00		780.00	312.00%
10-03 -33 -33300-5510	MILEAGE	434.10	528.37	1,500.00	1,500.00		-	None
10-03 -33 -33300-5530	LODGING & MEALS	141.62	297.52	500.00	500.00		-	None
10-03 -33 -33300-5540	SEMINARS & TUITIONS	90.00	121.00	500.00	500.00		-	None
10-03 -33 -33300-5891	CRIME PREVENTION GRANT	6,507.50	5,846.50	8,079.00	8,079.00		-	None
10-03 -33 -33300-6001	OFFICE SUPPLIES	420.54	712.12	600.00	600.00		-	None
10-03 -33 -33300-8101	OFFICE EQUIPMENT	2,073.35	2,582.95	2,200.00	2,200.00		-	None
TOTAL 33300		**15,926.86**	**11,475.76**	**20,829.00**	**20,669.00**		**(160.00)**	**-0.77%**

33400 **CONFINEMENT OF PRISONERS** **Account No.**	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**		**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-03 -33 -33400-3111	INMATE MEDICAL EXPENSES	25.00	25.00	200.00	200.00		-	None
10-03 -33 -33400-3820	HOUSING OF INMATES	31.66	16.73	200.00	200.00		-	None
TOTAL 33400		**56.66**	**41.73**	**400.00**	**400.00**		**-**	**None**

33401 **REGIONAL JAIL** **Account No.**	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**		**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-03 -33 -33401-1110	MEMBERS	675.00	600.00	1,000.00	1,000.00		-	None
10-03 -33 -33401-2100	FICA	51.64	45.92	76.50	76.50		-	None
10-03 -33 -33401-3111	INMATE MEDICAL EXPENSES	20,544.15	47,822.19	62,607.00	61,193.00		(1,414.00)	-2.26%
10-03 -33 -33401-7002	CENTRAL VIRGINIA REGIONAL JAIL	638,871.00	711,564.00	918,457.00	838,059.00		(80,398.00)	-8.75%
10-03 -33 -33401-7004	CVRJ OPERATING RESERVE ADJ	-	-	3,877.00	-		(3,877.00)	-100.00%
10-03 -33 -33401-8235	RESERVES	-	-	-	-		-	Not budgeted

Madison County								
FY2019 Proposed Expenditures by Fund								
Fund:	**General (10)**							
TOTAL 33401		**660,141.79**	**760,032.11**	**986,017.50**	**900,328.50**		**(85,689.00)**	**-8.69%**
33402								
JUVENILE DETENTION								
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**		**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-03 -33 -33402-3830	HOUSING OF JUVENILES	46,193.63	50,890.27	54,315.00	168,444.00		114,129.00	210.12%
10-03 -33 -33402-5510	MILEAGE	133.92	66.42	500.00	500.00		-	None
TOTAL 33402		**46,327.55**	**50,956.69**	**54,815.00**	**168,944.00**		**114,129.00**	**208.21%**
33403								
JEFFERSON AREA COMMUNITY CORRECTIONS								
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**		**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-03 -33 -33403-5640	GENERAL CONTRIBUTION REQUEST	6,523.00	7,978.00	7,978.00	8,137.00		159.00	1.99%
TOTAL 33403		**6,523.00**	**7,978.00**	**7,978.00**	**8,137.00**		**159.00**	**1.99%**
34100								
BUILDING OFFICIAL								
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**		**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-03 -34 -34100-1310	DIRECTOR	60,169.20	61,673.52	62,804.09	64,165.04		1,360.95	2.17%
10-03 -34 -34100-1425	BUILDING INSPECTOR	39,625.68	30,262.84	36,899.81	37,699.54		799.73	2.17%
10-03 -34 -34100-1426	BUILDING PERMIT TECHNICIAN	27,259.90	27,356.04	28,359.81	28,974.36		614.55	2.17%
10-03 -34 -34100-1445	SOIL & EROSION TECHNICIAN	41,181.52	40,452.35	42,012.60	42,923.01		910.41	2.17%
10-03 -34 -34100-1900	PROJ ACCUMULATED LEAVE PAYOUT	5,328.36	3,515.40	-	-		-	Not budgeted
10-03 -34 -34100-2100	FICA	13,221.92	12,039.51	13,010.84	13,292.79		281.95	2.17%
10-03 -34 -34100-2210	VRS	18,194.79	10,497.64	9,244.83	9,145.32		(99.51)	-1.08%
10-03 -34 -34100-2212	VRS HYBRID	1,176.40	2,969.00	4,961.50	4,882.34		(79.16)	-1.60%
10-03 -34 -34100-2214	VRS HYBRID 401A	110.50	388.48	652.60	666.74		14.14	2.17%
10-03 -34 -34100-2216	VIRGINIA LOCAL DISABILITY PROGRAM (VLDP)	65.20	229.18	385.03	480.05		95.02	24.68%
10-03 -34 -34100-2218	VRS RET - DC Voluntary Employer	-	68.76	141.80	144.87		3.07	2.17%
10-03 -34 -34100-2220	VRS-HEALTH INSURANCE CREDIT	200.83	142.06	25.32	139.01		113.69	449.01%
10-03 -34 -34100-2310	HEALTH INSURANCE	26,477.88	25,491.61	28,509.52	28,767.60		258.08	0.91%
10-03 -34 -34100-2400	GROUP LIFE INSURANCE	1,989.59	2,067.90	2,228.00	2,276.28		48.28	2.17%
10-03 -34 -34100-2700	WORKMAN'S COMPENSATION	3,432.00	3,132.87	3,734.00	3,821.89		87.89	2.35%
10-03 -34 -34100-3000	CONTRACTUAL SERVICES	-	-	-			-	Not budgeted
10-03 -34 -34100-3166	TRAINING SERVICES	600.00	1,238.00	750.00	750.00		-	None
10-03 -34 -34100-3320	REPAIRS & MAINTENANCE EQUIPMENT	60.00	300.00	250.00	250.00		-	None
10-03 -34 -34100-3610	ADVERTISING	110.00	120.38	70.00	70.00		-	None

Madison County								
FY2019 Proposed Expenditures by Fund								
Fund:	**General (10)**							
10-03 -34 -34100-5210	POSTAL SERVICES	100.00	100.00	100.00	100.00		-	None
10-03 -34 -34100-5230	TELECOMMUNICATIONS	993.45	819.13	1,050.00	1,050.00		-	None
10-03 -34 -34100-5305	INSURANCE-VEHICLE	1,398.82	1,479.12	1,543.80	1,543.80		-	None
10-03 -34 -34100-5410	LEASE OFFICE EQUIPMENT	1,289.01	1,215.01	1,350.00	1,710.00		360.00	26.67%
10-03 -34 -34100-5510	MILEAGE	-	-	-			-	Not budgeted
10-03 -34 -34100-5530	LODGING & MEALS	21.58	118.25	300.00	300.00		-	None
10-03 -34 -34100-5540	SEMINARS & TUITIONS	245.00	180.00	600.00	500.00		(100.00)	-16.67%
10-03 -34 -34100-5810	DUES	400.00	495.00	445.00	445.00		-	None
10-03 -34 -34100-6000	MATERIALS & SUPPLIES	-	-	-			-	Not budgeted
10-03 -34 -34100-6001	OFFICE SUPPLIES	961.90	577.13	950.00	950.00		-	None
10-03 -34 -34100-6008	VEHICLE/EQUIPMENT FUEL	2,497.87	2,565.54	3,400.00	3,400.00		-	None
10-03 -34 -34100-6009	VEHICLE/EQUIPMENT MAINTENANCE	1,753.76	1,586.47	2,000.00	2,000.00		-	None
10-03 -34 -34100-6011	UNIFORMS & WEARING APPAREL	316.86	-	350.00	350.00		-	None
10-03 -34 -34100-6020	BOOKS & SUBSCRIPTIONS	496.75	601.12	600.00	600.00		-	None
10-03 -34 -34100-6023	FORMS	263.00	300.00	300.00	300.00		-	None
10-03 -34 -34100-8101	OFFICE EQUIPMENT	2,249.22	137.95	600.00	150.00		(450.00)	-75.00%
10-03 -34 -34100-8102	OFFICE FURNITURE	149.99	129.79	150.00	150.00		-	None
10-03 -34 -34100-8103	IT EQUIPMENT	1,090.00	940.00	1,100.00	1,100.00		-	None
10-03 -34 -34100-8108	EQUIPMENT-OTHER	43.77	31.25	50.00	50.00		-	None
10-03-34-34100- 8109	MOTOR VEHICLES	-	-	-	-		-	Not budgeted
TOTAL 34100		**253,474.75**	**233,221.30**	**248,928.55**	**253,147.64**		**4,219.09**	**1.69%**
34270 **VA BUILDING PERMIT FEE**								
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**		**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-03 -34 -34270-3810	VIRGINIA BUILDING PERMIT FEES	2,597.81	2,022.29	2,500.00	2,500.00		-	None
TOTAL 34270		**2,597.81**	**2,022.29**	**2,500.00**	**2,500.00**		**-**	**None**
35103 **ANIMAL CONTROL & FACILITY**								
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**		**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-03 -35 -35103-1415	ANIMAL CONTROL OFFICER	75,912.00	77,809.68	79,236.14	80,953.17		1,717.03	2.17%
10-03 -35 -35103-1460	FULL-TIME OVERTIME	23,218.34	24,220.64	21,919.62	23,213.00		1,293.38	5.90%
10-03 -35 -35103-1510	ANIMAL SHELTER ASSISTANTS	35,391.80	38,325.78	41,751.65	42,682.00		930.35	2.23%
10-03 -35 -35103-2100	FICA	10,194.35	10,643.30	10,932.42	11,233.89		301.47	2.76%
10-03 -35 -35103-2210	VRS	8,843.79	6,862.83	6,988.63	6,913.40		(75.23)	-1.08%
10-03 -35 -35103-2220	VRS-HEALTH INSURANCE CREDIT	91.20	70.08	71.31	64.76		(6.55)	-9.19%
10-03 -35 -35103-2310	HEALTH INSURANCE	13,320.00	13,009.20	13,453.44	13,849.44		396.00	2.94%
10-03 -35 -35103-2400	GROUP LIFE INSURANCE	903.36	1,019.28	1,037.99	1,060.49		22.50	2.17%

Madison County								
FY2019 Proposed Expenditures by Fund								
Fund:	**General (10)**							
10-03 -35 -35103-2700	WORKMAN'S COMPENSATION	1,963.00	1,038.87	1,449.59	1,477.91		28.32	1.95%
10-03 -35 -35103-3110	EMPLOYEE MEDICAL EXPENSES	-	831.01	1,000.00	1,000.00		-	None
10-03 -35 -35103-3118	VETERINARIAN MEDICAL EXPENSES	18,646.38	17,608.99	15,500.00	18,000.00		2,500.00	16.13%
10-03 -35 -35103-3119	BOARDING FEES FOR ANIMALS	-	-	500.00	500.00		-	None
10-03 -35 -35103-3166	TRAINING SERVICES	-	225.00	500.00	500.00		-	None
10-03 -35 -35103-3310	REPAIRS & MAINTENANCE-BUILDINGS	1,309.72	-	1,000.00	1,000.00		-	None
10-03 -35 -35103-3313	MAINTENANCE - HARDWARE/SOFTWARE	-	380.00	250.00	250.00		-	None
10-03 -35 -35103-3610	ADVERTISING	412.14	446.70	500.00	500.00		-	None
10-03 -35 -35103-3918	Vet Medical Exp - Donations	592.79	-	-			-	Not budgeted
10-03 -35 -35103-3919	Spay/Neuter Exp - DMV Plates	-	-	-			-	Not budgeted
10-03 -35 -35103-5110	ELECTRICITY	4,447.12	4,444.31	4,500.00	4,900.00		400.00	8.89%
10-03 -35 -35103-5130	WATER & SEWER	-	-	500.00	500.00		-	None
10-03 -35 -35103-5230	TELECOMMUNICATIONS	2,355.11	2,221.15	2,300.00	2,300.00		-	None
10-03 -35 -35103-5305	INSURANCE-VEHICLE	932.51	986.08	1,029.20	1,392.30		363.10	35.28%
10-03 -35 -35103-5510	MILEAGE	57.55	6.00	-			-	Not budgeted
10-03 -35 -35103-5530	LODGING & MEALS	-	-	300.00	300.00		-	None
10-03 -35 -35103-5540	SEMINARS & TUITIONS	-	-	300.00	300.00		-	None
10-03 -35 -35103-5640	SPAY/NEUTER PROGRAM	-	-	539.42	539.42		-	None
10-03 -35 -35103-5810	DUES	60.00	72.00	100.00	100.00		-	None
10-03 -35 -35103-5870	REFUND DOG TAG FEE	680.00	814.00	750.00	750.00		-	None
10-03 -35 -35103-6001	OFFICE SUPPLIES	799.08	1,173.90	750.00	1,200.00		450.00	60.00%
10-03 -35 -35103-6003	FEED & ANIMAL CARE SUPPLIES	2,474.03	2,388.99	4,500.00	4,500.00		-	None
10-03 -35 -35103-6004	ANIMAL CARE MEDICAL SUPPLIES	3,400.50	6,394.02	5,100.00	5,100.00		-	None
10-03 -35 -35103-6005	CLEANING & JANITORIAL SUPPLIES	3,054.33	3,153.74	2,500.00	3,200.00		700.00	28.00%
10-03 -35 -35103-6008	VEHICLE/EQUIPMENT FUEL	3,880.67	4,496.39	5,000.00	6,000.00		1,000.00	20.00%
10-03 -35 -35103-6009	VEHICLE/EQUIPMENT MAINTENANCE	877.63	2,469.63	2,000.00	3,000.00		1,000.00	50.00%
10-03 -35 -35103-6011	UNIFORMS & WEARING APPAREL	209.39	90.40	700.00	700.00		-	None
10-03 -35 -35103-6021	RECORD BOOKS & TAGS	443.95	454.98	775.00	775.00		-	None
10-03 -35 -35103-8102	OFFICE FURNITURE	-	-	339.98	339.98		-	None
10-03 -35 -35103-8104	COMMUNICATIONS EQUIPMENT	-	-	100.00	100.00		-	None
10-03 -35 -35103-8106	MOTOR VEHICLES	32,682.51	-	-	-		-	Not budgeted
10-03 -35 -35103-8108	EQUIPMENT-OTHER	1,106.29	2,487.07	1,500.00	2,500.00		1,000.00	66.67%
TOTAL 35103		**248,259.54**	**224,144.02**	**229,674.39**	**241,694.76**		**12,020.37**	**5.23%**

35300 **MEDICAL EXAMINER** **Account No.**	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**		**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-03 -35 -35300-3112	MEDICAL EXAMINER EXPENSES	220.00	40.00	500.00	500.00		-	None
TOTAL 35300		**220.00**	**40.00**	**500.00**	**500.00**		**-**	**None**

35600
SERVICES TO ABUSED FAMILIES

Madison County
FY2019 Proposed Expenditures by Fund
Fund: **General (10)**

Account No.	Account Name	FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Original Budget	Proposed 2019	Change from FY2018 Orig Budg	%age Change from FY2018OB
10-03 -35 -35600-5640	GENERAL CONTRIBUTION REQUEST	1,000.00	1,000.00	-	1,000.00	1,000.00	Not budgeted
TOTAL 35600		**1,000.00**	**1,000.00**	**-**	**1,000.00**	**1,000.00**	**Not budgeted**
35700 LINE OF DUTY ACT							
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**	**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-03 -35 -35700-2311	LINE OF DUTY BENEFITS	14,640.00	13,114.00	14,700.00		(14,700.00)	-100.00%
10-03 -35 -35700-2800	LODA FUND PAYMENT	43,730.00	43,296.00	44,000.00	39,078.00	(4,922.00)	-11.19%
10-03 -35 -35700-5312	INSURANCE - ADM FEE	-	-	-	-	-	Not budgeted
TOTAL 35700		**58,370.00**	**56,410.00**	**58,700.00**	**39,078.00**	**(19,622.00)**	**-33.43%**
35800 FOOTHILLS CHILD ADVOCACY CENTER							
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**	**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-03 -35 -35600-5640	GENERAL CONTRIBUTION REQUEST	-	-	-	2,400.00	2,400.00	Not budgeted
TOTAL 35800		**-**	**-**	**-**	**2,400.00**	**2,400.00**	**Not budgeted**
42400 TRANSFER STATION & RECYCLING CTR							
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**	**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-04 -41 -42400-3160	MONITORING	58,234.68	39,627.38	45,000.00	40,000.00	(5,000.00)	-11.11%
10-04 -41 -42400-3165	OUTSIDE SERVICES	985.00	400.96	2,000.00	1,000.00	(1,000.00)	-50.00%
10-04 -41 -42400-3176	RECYCLING PROGRAM	2,638.15	825.32	3,500.00	3,500.00	-	None
10-04 -41 -42400-3320	REPAIRS & MAINTENANCE-EQUIPMENT	-	-	900.00	900.00	-	None
10-04 -41 -42400-3410	TRANSPORTATION CONTRACT	99,521.70	101,290.49	105,000.00	111,000.00	6,000.00	5.71%
10-04 -41 -42400-3411	TRANSP CONTRACT-FUEL SURCHARGE	-	-	6,500.00	6,500.00	-	None
10-04 -41 -42400-3412	TRANSP CONTRACT-FACILITY CHARGE	175,528.00	176,580.00	176,500.00	182,530.00	6,030.00	3.42%
10-04 -41 -42400-3413	TRANSPORTATION CONTRACT-DISPOSAL CHARGE	121,488.20	122,631.66	120,000.00	131,000.00	11,000.00	9.17%
10-04 -41 -42400-5110	ELECTRICITY	3,671.17	2,877.75	2,400.00	3,000.00	600.00	25.00%
10-04 -41 -42400-5230	TELECOMMUNICATIONS	1,394.29	1,220.14	1,200.00	1,200.00	-	None
10-04 -41 -42400-5510	MILEAGE	-	-	-	300.00	300.00	Not budgeted
10-04 -41 -42400-5530	LODGING & MEALS	64.64	-	100.00	300.00	200.00	200.00%
10-04 -41 -42400-5540	SEMINARS & TUITIONS	125.00	-	225.00	225.00	-	None
10-04 -41 -42400-5800	MICELLANEOUS	-	-	-	125.00	125.00	Not budgeted

Madison County

FY2019 Proposed Expenditures by Fund

Fund: **General (10)**

10-04 -41 -42400-5810	DUES	95.00	99.36	125.00	500.00	375.00	300.00%
10-04 -41 -42400-6022	SUPPLIES	378.75	238.56	500.00	-	(500.00)	-100.00%
10-04 -41 -42400-8109	CHIPPING WOOD WASTE	13,500.00	-	12,500.00		(12,500.00)	-100.00%
TOTAL 42400		**477,624.58**	**445,791.62**	**476,450.00**	**482,080.00**	**5,630.00**	**1.18%**

43200
FACILITIES & MAINTENANCE

Account No.	Account Name	FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Original Budget	Proposed 2019	Change from FY2018 Orig Budg	%age Change from FY2018OB
10-04 -42 -43200-1311	MANAGER	46,446.48	47,607.60	48,480.35	49,530.90	1,050.55	2.17%
10-04 -42 -43200-1313	ASSISTANT MANAGER			-	40,000.00	40,000.00	Not budgeted
10-04 -42 -43200-1436	CUSTODIAN	19,066.60	23,452.08	23,881.95	24,399.46	517.51	2.17%
10-04 -42 -43200-1460	FULL-TIME OVERTIME	-	-	-	-	-	Not budgeted
10-04 -42 -43200-1516	PART-TIME CUSTODIAN	2,917.75	-	1,130.35	1,366.80	236.45	20.92%
10-04 -42 -43200-1565	PART-TIME MAINTENANCE	14,699.75	12,269.02	28,513.32	535.06	(27,978.26)	-98.12%
10-04 -42 -43200-2100	FICA	6,222.91	6,174.41	7,803.46	8,861.16	1,057.70	13.55%
10-04 -42 -43200-2210	VRS	7,632.24	6,267.60	6,382.35	9,729.65	3,347.30	52.45%
10-04 -42 -43200-2220	VRS-HEALTH INSURANCE CREDIT	78.48	64.08	65.13	91.14	26.01	39.94%
10-04 -42 -43200-2310	HEALTH INSURANCE	12,210.00	13,022.81	13,453.44	20,921.52	7,468.08	55.51%
10-04 -42 -43200-2400	GROUP LIFE INSURANCE	779.52	930.96	947.95	1,492.49	544.54	57.44%
10-04 -42 -43200-2700	WORKMAN'S COMPENSATION	2,111.00	947.00	1,671.00	1,884.36	213.36	12.77%
10-04 -42 -43200-3165	OUTSIDE SERVICES	34,083.07	13,439.49	36,000.00	36,000.00	-	None
10-04 -42 -43200-3166	TRAINING SERVICES	-	40.00	250.00	250.00	-	None
10-04 -42 -43200-3310	REPAIRS & MAINTENANCE-BUILDINGS	27,011.35	39,311.48	45,000.00	45,000.00	-	None
10-04 -42 -43200-3320	REPAIRS & MAINTENANCE-EQUIPMENT	-	-	500.00	500.00	-	None
10-04 -42 -43200-3323	MAINTENANCE/SUPPORT CONTRACT	22,827.52	15,187.55	25,000.00	31,500.00	6,500.00	26.00%
10-04 -42 -43200-3610	ADVERTISING	-	109.50	300.00	300.00	-	None
10-04 -42 -43200-5110	ELECTRICITY	107,822.66	112,083.48	112,000.00	112,000.00	-	None
10-04 -42 -43200-5120	HEATING SERVICES	13,518.81	17,489.63	21,000.00	21,000.00	-	None
10-04 -42 -43200-5130	WATER & SEWER	12,187.98	9,384.65	13,000.00	13,000.00	-	None
10-04 -42 -43200-5230	TELECOMMUNICATIONS	70,163.10	72,838.45	70,000.00	70,000.00	-	None
10-04 -42 -43200-5240	ALARM SYSTEM	9,977.14	3,122.62	4,000.00	4,000.00	-	None
10-04 -42 -43200-5305	INSURANCE-VEHICLE	1,398.82	2,465.20	2,058.40	1,856.56	(201.84)	-9.81%
10-04 -42 -43200-5306	INSURANCE-PROPERTY	10,567.00	10,298.00	11,000.00	12,604.14	1,604.14	14.58%
10-04 -42 -43200-5307	INSURANCE-GENERAL LIABILITY	7,480.00	7,754.00	7,500.00	7,909.08	409.08	5.45%
10-04 -42 -43200-5308	INSURANCE-BOILER & MACHINERY	1,615.00	1,366.00	1,725.00	1,404.54	(320.46)	-18.58%
10-04 -42 -43200-5309	INSURANCE-PUBLIC OFFICIALS LIAB	5,843.00	6,107.00	5,900.00	6,229.14	329.14	5.58%
10-04 -42 -43200-5310	INSURANCE-INCREASED LIMITS	2,272.00	2,360.00	2,300.00	2,406.18	106.18	4.62%
10-04 -42 -43200-5311	INSURANCE-CRIME	740.00	750.00	780.00	765.00	(15.00)	-1.92%
10-04 -42 -43200-5312	INSURANCE-ADM FEE	2,100.00	4,350.00	2,475.00	1,249.50	(1,225.50)	-49.52%
10-04 -42 -43200-5420	LEASE UNIFORMS & MATS	5,950.44	5,254.32	6,000.00	6,000.00	-	None
10-04 -42 -43200-5510	MILEAGE	256.01	197.95	300.00	300.00	-	None
10-04 -42 -43200-5530	LODGING & MEALS	-	-	100.00	100.00	-	None

Madison County							
FY2019 Proposed Expenditures by Fund							
Fund:	**General (10)**						
10-04 -42 -43200-5810	DUES	165.00	220.00	100.00	100.00	-	None
10-04 -42 -43200-6001	OFFICE SUPPLIES	35.14	18.99	100.00	100.00	-	None
10-04 -42 -43200-6005	CLEANING & JANITORIAL SUPPLIES	7,258.70	4,457.45	6,000.00	6,000.00	-	None
10-04 -42 -43200-6007	REPAIRS & MAINTENANCE-SUPPLIES	4,193.01	5,437.64	6,500.00	6,500.00	-	None
10-04 -42 -43200-6008	VEHICLE/EQUIPMENT FUEL	3,002.67	2,786.58	3,000.00	3,000.00	-	None
10-04 -42 -43200-6009	VEHICLE/EQUIPMENT MAINTENANCE	4,555.49	3,214.55	5,000.00	5,000.00	-	None
10-04 -42 -43200-6011	UNIFORMS & WEARING APPAREL	173.69	430.67	640.00	640.00	-	None
10-04 -42 -43200-8107	TOOLS & RELATED EQUIPMENT	712.41	389.35	1,000.00	1,000.00	-	None
10-04 -42 -43200-8108	EQUIPMENT-OTHER	638.44	35,652.47	5,000.00	5,000.00	-	None
10-04 -42 -43200-8110	KEMPER ROOF PAINTING	-	13,000.00	-	-	-	Not budgeted
10-04 -42 -43200-8228	STORAGE BUILDING PROJECT	4,516.14	-	-	-	-	Not budgeted
10-04 -42 -43200-8231	DSS ROOF REPLACEMENT	-	-	25,000.00	-	(25,000.00)	-100.00%
10-04 -42 -43200-8232	CTHOUSE BELL TOWER REPAIR	-	-	3,660.00	-	(3,660.00)	-100.00%
10-04 -42 -43200-82XX	Parking lot paving				-	-	Not budgeted
10-04 -42 -43200-83XX	General equipment				-	-	Not budgeted
TOTAL 43200		**473,229.32**	**500,252.58**	**555,517.70**	**560,526.68**	**5,008.98**	**0.90%**
51100							
MADISON HEALTH DEPARTMENT							
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**	**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-05 -51 -51100-5610	LOCAL HEALTH DEPARTMENT	140,412.00	140,412.00	140,412.00	140,412.00	-	None
TOTAL 51100		**140,412.00**	**140,412.00**	**140,412.00**	**140,412.00**	**-**	**None**
51500							
MADISON FREE CLINIC							
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**	**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-05 -51 -51500-5640	GENERAL CONTRIBUTION REQUEST	2,500.00	2,500.00	2,500.00	2,500.00	-	None
TOTAL 51500		**2,500.00**	**2,500.00**	**2,500.00**	**2,500.00**	**-**	**None**
51700							
PIEDMONT REGIONAL DENTAL CLINIC							
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**	**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-05 -51 -51700-5640	PIEDMONT REGIONAL DENTAL CLINIC	3,000.00	3,000.00	-	2,500.00	2,500.00	Not budgeted
TOTAL 51700		**3,000.00**	**3,000.00**	**-**	**2,500.00**	**2,500.00**	**Not budgeted**
52200							
COMMUNITY SERVICES							

Madison County								
FY2019 Proposed Expenditures by Fund								
Fund:	**General (10)**							
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**		**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-05 -52 -52200-5620	MENTAL HEALTH	76,656.00	75,979.00	75,979.00	75,979.00		-	None
10-05 -52 -52200-5622	RRRC CRISIS INTERVENTION TEAM (CIT)	-	5,488.00	5,488.00	5,488.00		-	None
TOTAL 52200		**76,656.00**	**81,467.00**	**81,467.00**	**81,467.00**		**-**	**None**
53300								
Tax Relief for the Elderly (NON BUDGETARY)								
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**		**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-05 -53 -53300-5449	TAX RELIEF FOR ELDERLY,VETERANS,SURV SP	-	40,761.92	-	-		-	Not budgeted
TOTAL 53300		**-**	**40,761.92**	**-**	**-**		**-**	**Not budgeted**
66100								
GERMANNA COMMUNITY COLLEGE								
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**		**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-06 -61 -66100-5640	GENERAL CONTRIBUTION REQUEST	3,000.00	3,525.00	3,620.00	5,000.00		1,380.00	38.12%
TOTAL 66100		**3,000.00**	**3,525.00**	**3,620.00**	**5,000.00**		**1,380.00**	**38.12%**
					108,249.67			
71100								
PARKS & RECREATION								
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**		**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-07 -71 -71100-1310	DIRECTOR	35,717.76	37,169.20	37,440.00	38,562.63		1,122.63	3.00%
10-07 -71 -71100-1460	FULL-TIME OVERTIME	-	1,782.00	-	7,230.60		7,230.60	Not budgeted
10-07 -71 -71100-1480	COMMISSIONS	630.54	-	-			-	Not budgeted
10-07 -71 -71100-1516	PART-TIME CUSTODIAN	8,058.25	-	-			-	Not budgeted
10-07 -71 -71100-1560	PART-TIME CLERICAL	10,165.00	-	-			-	Not budgeted
10-07 -71 -71100-1565	PART-TIME - MAINTENANCE	19,168.50	-	-	-		-	Not budgeted
10-07 -71 -71100-1750	OFFICE MANAGER				31,200.00		31,200.00	Not budgeted
10-07 -71 -71100-2100	FICA	4,846.73	2,222.00	2,864.16	5,889.98		3,025.82	105.64%
10-07 -71 -71100-2210	VRS	4,161.12	3,278.29	3,302.21	3,293.25		(8.96)	-0.27%
10-07 -71 -71100-2212	VRS HYBRID				2,352.48			
10-07 -71 -71100-2214	VRS HYBRID 401A				312.00			
10-07 -71 -71100-2216	VIRGINIA LOCAL DISABILITY PROGRAM (VLDP)				224.64			
10-07 -71 -71100-2220	VRS-HEALTH INSURANCE CREDIT	42.96	33.42	33.70	55.81		22.11	65.61%
10-07 -71 -71100-2310	HEALTH INSURANCE	7,796.00	7,836.00	7,798.56	16,871.04		9,072.48	116.34%
10-07 -71 -71100-2400	GROUP LIFE INSURANCE	425.04	486.95	490.46	913.89		423.43	86.33%

Madison County								
FY2019 Proposed Expenditures by Fund								
Fund:	**General (10)**							
10-07 -71 -71100-2700	WORKMAN'S COMPENSATION	1,270.00	1,095.09	699.05	1,343.35		644.30	92.17%
10-07 -71 -71100-3165	OUTSIDE SERVICES	913.93	-	-	-		-	Not budgeted
10-07 -71 -71100-3311	REPAIRS & MAINT - REC FACILITIES	5,629.18	-	-	-		-	Not budgeted
10-07 -71 -71100-3610	ADVERTISING	146.99	-	-			-	Not budgeted
10-07 -71 -71100-5110	ELECTRICITY	3,000.00	-	-			-	Not budgeted
10-07 -71 -71100-5120	HEATING SERVICES	290.23	-	-			-	Not budgeted
10-07 -71 -71100-5130	WATER & SEWER	8,877.24	-	-			-	Not budgeted
10-07 -71 -71100-5210	POSTAL SERVICE	79.40	-	-			-	Not budgeted
10-07 -71 -71100-5230	TELECOMMUNICATIONS	1,633.58	-	-			-	Not budgeted
10-07 -71 -71100-5305	VEHICLE INSURANCE	1,140.00	-	-			-	Not budgeted
10-07 -71 -71100-5306	INSURANCE-PROPERTY	376.00	-	-			-	Not budgeted
10-07 -71 -71100-5307	INSURANCE-GENERAL LIABILITY	311.00	-	-			-	Not budgeted
10-07 -71 -71100-5308	INSURANCE-BOILER & MACHINERY	19.00	-	-			-	Not budgeted
10-07 -71 -71100-5309	INSURANCE-PUBLIC OFFICIALS LIABILITY	550.00	-	-			-	Not budgeted
10-07 -71 -71100-5311	INSURANCE-CRIME	690.00	-	-			-	Not budgeted
10-07 -71 -71100-5540	SEMINARS & TUITIONS	45.00	-	-			-	Not budgeted
10-07 -71 -71100-5640	GENERAL CONTRIBUTION REQUEST	-	175,290.00	175,290.00	210,300.00		35,010.00	19.97%
10-07 -71 -71100-6001	OFFICE SUPPLIES	837.37	-	-			-	Not budgeted
10-07 -71 -71100-6005	CLEANING & JANITORIAL SUPPLIES	150.64	-	-			-	Not budgeted
10-07 -71 -71100-6007	REPAIRS & MAINTENANCE SUPPLIES	1,581.91	-	-			-	Not budgeted
10-07 -71 -71100-6008	VEHICLE/EQUIPMENT FUEL	3,389.53	-	-			-	Not budgeted
10-07 -71 -71100-6009	VEHICLE/EQUIPMENT MAINTENANCE	1,647.53	-	-			-	Not budgeted
10-07 -71 -71100-8107	TOOLS & RELATED EQUIPMENT	195.33	-	-			-	Not budgeted
10-07 -71 -71100-8108	EQUIPMENT - OTHER	21,860.53	-	-			-	Not budgeted
10-07 -71 -71100-8240	BUILDING/INFRASTRUCTURE DEV.	53,973.67	-	-			-	Not budgeted
TOTAL 71100		**199,619.96**	**229,192.95**	**227,918.14**	**318,549.67**		**90,631.53**	**39.76%**
71200								
PARKS & RECREATION AUTHORITY								
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**		**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-07 -71 -71200-1565	PART-TIME - MAINTENANCE	9,108.00	-	-	-		-	Not budgeted
10-07 -71 -71200-2100	FICA	746.52	-	-	-		-	Not budgeted
10-07 -71 -71200-3311	REPAIRS & MAINT-RECREATION FACILITIES	-	-	-	-		-	Not budgeted
10-07 -71 -71200-5110	ELECTRICITY	3,285.66	-	-	-		-	Not budgeted
10-07 -71 -71200-5130	WATER & SEWER	1,697.05	-	-	-		-	Not budgeted
10-07 -71 -71200-5702	BASEBALL	32,956.61	-	-	-		-	Not budgeted
10-07 -71 -71200-5703	BASKETBALL	7,364.31	-	-	-		-	Not budgeted
10-07 -71 -71200-5704	CHEERLEADING	5,191.96	-	-	-		-	Not budgeted
10-07 -71 -71200-5705	FOOTBALL	3,817.24	-	-	-		-	Not budgeted
10-07 -71 -71200-5706	HOCKEY	4,799.47	-	-	-		-	Not budgeted
10-07 -71 -71200-5707	SOCCER	22,316.10	-	-	-		-	Not budgeted
10-07 -71 -71200-5708	SOFTBALL	8,196.29	-	-	-		-	Not budgeted

Madison County								
FY2019 Proposed Expenditures by Fund								
Fund:	**General (10)**							
10-07 -71 -71200-5709	WRESTLING	1,097.08	-	-	-		-	Not budgeted
10-07 -71 -71200-5710	YOUTH INSURANCE	3,892.00	-	-	-		-	Not budgeted
10-07 -71 -71200-5711	YOUTH REGISTRATION	-	-	-	-		-	Not budgeted
10-07 -71 -71200-5712	YOUTH PROGRAM	-	-	-	-		-	Not budgeted
10-07 -71 -71200-5725	CHURCH SOFTBALL	-	-	-	-		-	Not budgeted
10-07 -71 -71200-5727	JAZZERCISE	978.50	-	-	-		-	Not budgeted
10-07 -71 -71200-5728	PICNIC SHELTER RENTAL	292.06	-	-	-		-	Not budgeted
10-07 -71 -71200-5729	SUMMER CAMPS	3,549.15	-	-	-		-	Not budgeted
10-07 -71 -71200-5730	TAE KWON DO	3,682.92	-	-	-		-	Not budgeted
10-07 -71 -71200-5731	TOUR DE MADISON	13,995.21	-	-	-		-	Not budgeted
10-07 -71 -71200-5732	TOURNAMENTS HELD AT HOOVER RIDGE	700.51	-	-	-		-	Not budgeted
10-07 -71 -71200-5734	TRAVEL BASEBALL	2,247.47	-	-	-		-	Not budgeted
10-07 -71 -71200-5735	TRAVEL BASKETBALL	615.00	-	-	-		-	Not budgeted
10-07 -71 -71200-5736	TRAVEL SOFTBALL	-	-	-	-		-	Not budgeted
10-07 -71 -71200-5737	WOMEN'S VOLLEYBALL	3,286.93	-	-	-		-	Not budgeted
10-07 -71 -71200-5739	MISCELLANEOUS REGISTRATION	2,085.00	-	-	-		-	Not budgeted
10-07 -71 -71200-5740	OTHER PROGRAMS	2,626.20	-	-	-		-	Not budgeted
10-07 -71 -71200-5750	SIGNS	383.50	-	-	-		-	Not budgeted
10-07 -71 -71200-6008	VEHICLE/EQUIPMENT FUEL	499.66	-	-	-		-	Not budgeted
10-07 -71 -71200-6009	VEHICLE/EQUIPMENT MAINTENANCE	3.74	-	-	-		-	Not budgeted
10-07 -71 -71200-8108	EQUIPMENT - OTHER	-	-	-	-		-	Not budgeted
10-07 -71 -71200-8223	HOOVER RIDGE PROJECT	17,903.38	-	-	-		-	Not budgeted
TOTAL 71200		**157,317.52**	**-**	**-**	**-**		**-**	**Not budgeted**
72601								
BOYS AND GIRLS CLUB								
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**		**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-07 -72 -72601-5640	GENERAL CONTRIBUTION REQUEST	1,000.00	2,000.00	2,000.00	2,000.00		-	None
TOTAL 72601		**1,000.00**	**2,000.00**	**2,000.00**	**2,000.00**		**-**	**None**
72602								
SENIOR CENTER								
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**		**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-07 -72 -72602-5640	GENERAL CONTRIBUTION REQUEST	525.00	500.00	500.00	500.00		-	None
TOTAL 72602		**525.00**	**500.00**	**500.00**	**500.00**		**-**	**None**
72604								
MADISON COUNTY FAIR								

Madison County							
FY2019 Proposed Expenditures by Fund							
Fund:	General (10)						
Account No.	Account Name	FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Original Budget	Proposed 2019	Change from FY2018 Orig Budg	%age Change from FY2018OB
10-07 -72 -72604-5640	GENERAL CONTRIBUTION REQUEST	1,000.00	1,000.00	500.00	500.00	-	None
TOTAL 72604		**1,000.00**	**1,000.00**	**500.00**	**500.00**	**-**	**None**
73100							
MADISON LIBRARY							
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**	**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-07 -73 -73100-5640	GENERAL CONTRIBUTION REQUEST	117,028.00	123,772.00	124,772.00	131,972.00	7,200.00	5.77%
TOTAL 73100		**117,028.00**	**123,772.00**	**124,772.00**	**131,972.00**	**7,200.00**	**5.77%**
81100							
PLANNING COMMISSION							
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**	**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-08 -81 -81100-1110	MEMBERS	-	-	-		-	Not budgeted
10-08 -81 -81100-2100	FICA	-	-	-		-	Not budgeted
10-08 -81 -81100-3166	TRAINING SERVICES	-	-	1,500.00	1,500.00	-	None
10-08 -81 -81100-3172	PLANNING ASSISTANCE	-	236.43	5,000.00	-	(5,000.00)	-100.00%
10-08 -81 -81100-3213	COMMITTEE MEMBERS	6,260.00	10,410.00	12,360.00	10,440.00	(1,920.00)	-15.53%
10-08 -81 -81100-3214	COMMITTEE CLERICAL	1,500.00	1,650.00	1,900.00	1,900.00	-	None
10-08 -81 -81100-5810	DUES	-	-	-		-	Not budgeted
10-08 -81 -81100-6001	OFFICE SUPPLIES	346.99	279.95	500.00	500.00	-	None
10-08 -81 -81100-8103	IT EQUIPMENT	-	-	1,500.00	300.00	(1,200.00)	-80.00%
TOTAL 81100		**8,106.99**	**12,576.38**	**22,760.00**	**14,640.00**	**(8,120.00)**	**-35.68%**
81101							
ZONING & PLANNING							
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**	**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-08 -81 -81101-1310	ZONING ADMINISTRATOR	57,266.40	58,698.00	59,774.07	61,069.36	1,295.29	2.17%
10-08 -81 -81101-1420	ASSISTANT ZONING ADMINISTRATOR	38,458.32	39,419.76	40,142.49	41,012.37	869.88	2.17%
10-08 -81 -81101-1560	PART-TIME CLERICAL	-	-	200.00	200.00	-	None
10-08 -81 -81101-2100	FICA	7,103.04	7,299.64	7,658.92	7,824.55	165.63	2.16%
10-08 -81 -81101-2210	VRS	11,151.84	8,654.16	8,812.64	8,717.78	(94.86)	-1.08%
10-08 -81 -81101-2220	VRS-HEALTH INSURANCE CREDIT	114.72	88.32	89.92	81.67	(8.25)	-9.17%
10-08 -81 -81101-2310	HEALTH INSURANCE	13,320.00	13,009.20	13,453.44	13,554.72	101.28	0.75%
10-08 -81 -81101-2400	GROUP LIFE INSURANCE	1,139.04	1,285.44	1,308.91	1,337.27	28.36	2.17%

Madison County								
FY2019 Proposed Expenditures by Fund								
Fund:	**General (10)**							
10-08 -81 -81101-2700	WORKMAN'S COMPENSATION	94.00	2,345.03	1,354.00	1,374.01		20.01	1.48%
10-08 -81 -81101-3320	REPAIRS & MAINTENANCE EQUIPMENT	-	-	300.00	300.00		-	None
10-08 -81 -81101-3610	ADVERTISING	1,479.00	1,560.00	3,000.00	3,000.00		-	None
10-08 -81 -81101-5210	POSTAL SERVICES	776.00	482.00	1,000.00	1,000.00		-	None
10-08 -81 -81101-5230	TELECOMMUNICATIONS	-	-	100.00	100.00		-	None
10-08 -81 -81101-5410	LEASE OFFICE EQUIPMENT	1,289.00	1,214.99	1,250.00	1,550.00		300.00	24.00%
10-08 -81 -81101-5540	SEMINARS & TUITIONS	-	-	-			-	Not budgeted
10-08 -81 -81101-6001	OFFICE SUPPLIES	1,362.94	1,273.34	1,320.00	1,320.00		-	None
10-08 -81 -81101-8101	OFFICE EQUIPMENT	-	-	200.00	200.00		-	None
10-08 -81 -81101-8102	OFFICE FURNITURE	-	187.69	-			-	Not budgeted
10-08 -81 -81101-8103	IT EQUIPMENT	160.00	-	-	120.00		120.00	Not budgeted
TOTAL 81101		**133,714.30**	**135,517.57**	**139,964.39**	**142,761.73**		**2,797.34**	**2.00%**
81110								
DEPT. OF ECONOMIC DEVELOPMENT								
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**		**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-08 -81 -81110-1310	DIRECTOR	64,999.92	66,624.96	67,846.44	69,316.65		1,470.21	2.17%
10-08 -81 -81110-1560	PART-TIME - CLERICAL	4,875.00	5,007.14	8,767.85	5,462.63		(3,305.22)	-37.70%
10-08 -81 -81110-2100	FICA	5,312.58	5,453.03	5,860.99	5,720.61		(140.38)	-2.40%
10-08 -81 -81110-2212	VRS HYBRID	6,922.56	5,043.60	4,966.36	4,879.89		(86.47)	-1.74%
10-08 -81 -81110-2214	VRS HYBRID 401A	650.03	666.23	678.46	693.17		14.71	2.17%
10-08 -81 -81110-2216	VIRGINIA LOCAL DISABILITY PROGRAM (VLDP)	383.53	393.12	400.29	499.08		98.79	24.68%
10-08 -81 -81110-2218	VRS RET - DC Voluntary Employer	-	166.56	339.23	346.58		7.35	2.17%
10-08 -81 -81110-2220	VRS-HEALTH INSURANCE CREDIT	78.00	60.00	61.06	55.45		(5.61)	-9.19%
10-08 -81 -81110-2310	HEALTH INSURANCE	-	-	-	-		-	Not budgeted
10-08 -81 -81110-2400	GROUP LIFE INSURANCE	773.52	872.88	888.79	908.05		19.26	2.17%
10-08 -81 -81110-2700	WORKMAN'S COMPENSATION	75.40	36.72	56.00	55.86		(0.14)	-0.25%
10-08 -81 -81110-3314	WEBSITE MANAGEMENT	-	1,056.25	1,000.00	1,000.00		-	None
10-08 -81 -81110-3316	MAINTENANCE OF SIGNS	-	-	200.00	200.00		-	None
10-08 -81 -81110-3510	PRINTING	-	-	800.00	800.00		-	None
10-08 -81 -81110-3610	ADVERTISING	913.50	1,000.00	1,000.00	1,000.00		-	None
10-08 -81 -81110-3611	Advertising- Crush Friday	-	-	-	-		-	Not budgeted
10-08 -81 -81110-5110	ELECTRICITY	3,971.22	4,804.60	4,000.00	4,000.00		-	None
10-08 -81 -81110-5130	WATER & SEWER	-	-	-			-	Not budgeted
10-08 -81 -81110-5210	POSTAL SERVICES	-	-	250.00	250.00		-	None
10-08 -81 -81110-5230	TELECOMMUNICATIONS	1,926.36	1,861.48	1,800.00	1,900.00		100.00	5.56%
10-08 -81 -81110-5306	INSURANCE - PROPERTY	-	-	600.00	600.00		-	None
10-08 -81 -81110-5450	RENT	16,900.56	16,900.56	16,920.00	16,920.00		-	None
10-08 -81 -81110-5510	MILEAGE	457.45	616.86	1,000.00	1,000.00		-	None
10-08 -81 -81110-5530	LODGING & MEALS	71.75	785.91	1,800.00	1,800.00		-	None
10-08 -81 -81110-5540	SEMINARS & TUITIONS	375.00	926.00	1,000.00	1,000.00		-	None
10-08 -81 -81110-5810	DUES	250.00	250.00	300.00	300.00		-	None

Madison County							
FY2019 Proposed Expenditures by Fund							
Fund:	**General (10)**						
10-08 -81 -81110-6001	OFFICE SUPPLIES	659.92	480.62	800.00	800.00	-	None
10-08 -81 -81110-6012	PROMOTION SUPPLIES	1,471.43	733.38	2,500.00	2,500.00	-	None
10-08 -81 -81110-8103	IT EQUIPMENT	-	-	1,000.00	-	(1,000.00)	-100.00%
TOTAL 81110		**111,067.73**	**113,739.90**	**124,835.47**	**122,007.97**	**(2,827.50)**	**-2.26%**
81111							
CENTRAL VA ECON DEVELOP PSHIP							
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**	**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-08 -81 -81111-5640	GENERAL CONTRIBUTION REQUEST	6,667.00	10,000.00	10,000.00	10,000.00	-	None
TOTAL 81111		**6,667.00**	**10,000.00**	**10,000.00**	**10,000.00**	**-**	**None**
81300							
FOOTHILLS HOUSING CORP. (FORMERLY RAP BET HOUSING)							
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**	**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-08 -81 -81300-5640	GENERAL CONTRIBUTION REQUEST	7,000.00	7,000.00	7,000.00	7,000.00	-	None
TOTAL 81300		**7,000.00**	**7,000.00**	**7,000.00**	**7,000.00**	**-**	**None**
81301							
AGING TOGETHER							
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**	**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-08 -81 -81301-5640	GENERAL CONTRIBUTION REQUEST	5,000.00	3,000.00	3,000.00	3,000.00	-	None
TOTAL 81301		**5,000.00**	**3,000.00**	**3,000.00**	**3,000.00**	**-**	**None**
81400							
BOARD OF ZONING APPEALS							
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**	**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-08 -81 -81400-3213	COMMITTEE MEMBERS	720.00	810.00	810.00	810.00	-	None
10-08 -81 -81400-3214	COMMITTEE CLERICAL	600.00	700.00	740.00	740.00	-	None
10-08 -81 -81400-3610	ADVERTISING	669.40	946.00	1,350.00	1,350.00	-	None
10-08 -81 -81400-5210	POSTAL SERVICES	88.40	107.07	100.00	100.00	-	None
10-08 -81 -81400-6001	OFFICE SUPPLIES	-	4.59	-		-	Not budgeted
TOTAL 81400		**2,077.80**	**2,567.66**	**3,000.00**	**3,000.00**	**-**	**None**
81401							
BUILDING CODE APPEALS BOARD							

Madison County							
FY2019 Proposed Expenditures by Fund							
Fund:	General (10)						
Account No.	Account Name	FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Original Budget	Proposed 2019	Change from FY2018 Orig Budg	%age Change from FY2018OB
10-08 -81 -81401-3213		-	-	300.00	300.00	-	None
10-08 -81 -81401-3214		-	-	100.00	100.00	-	None
TOTAL 81401		**-**	**-**	**400.00**	**400.00**	**-**	**None**

81600							
RAPPAHANNOCK-RAPIDAN PLANNING DISTRICT							
Account No.	Account Name	FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Original Budget	Proposed 2019	Change from FY2018 Orig Budg	%age Change from FY2018OB
10-08 -81 -81600-5640	GENERAL CONTRIBUTION REQUEST	10,509.00	10,736.88	10,736.88	10,673.80	(63.08)	-0.59%
10-08 -81 -81600-5652	REGIONAL HOUSING & HOMELESSNESS PREVENTI	5,548.42	5,548.42	5,548.42	5,548.42	-	None
10-08 -81 -81600-5653	FOOTHILLS EXPRESS (TRANSPORT)	-	4,883.00	4,758.00	5,024.00	266.00	5.59%
TOTAL 81600		**16,057.42**	**21,168.30**	**21,043.30**	**21,246.22**	**202.92**	**0.96%**

81700							
GEOGRAPHIC INFORMATION SYSTEM							
Account No.	Account Name	FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Original Budget	Proposed 2019	Change from FY2018 Orig Budg	%age Change from FY2018OB
10-08 -81 -81700-1525	GIS TECHNICIAN	1,125.00	-	1,000.00	-	(1,000.00)	-100.00%
10-08 -81 -81700-2100	FICA	86.04	-	76.50	-	(76.50)	-100.00%
10-08 -81 -81700-2210	VRS	131.04	-	88.20	-	(88.20)	-100.00%
10-08 -81 -81700-2220	VRS-HEALTH INSURANCE CREDIT	1.32	-	9.00	-	(9.00)	-100.00%
10-08 -81 -81700-2310	HEALTH INSURANCE	162.12	-	-	-	-	Not budgeted
10-08 -81 -81700-2400	GROUP LIFE INSURANCE	13.44	-	13.10		(13.10)	-100.00%
10-08 -81 -81700-3145	DATA PROCESSING-ONLINE GIS	6,000.00	6,000.00	6,000.00	6,000.00	-	None
10-08 -81 -81700-3192	911 ADDRESS MAINTENANCE	446.25	511.95	2,500.00	4,500.00	2,000.00	80.00%
10-08 -81 -81700-3194	TAX MAP UPDATES	3,803.75	2,210.00	5,382.00	5,382.00	-	None
10-08 -81 -81700-3195	ESRI SOFTWARE UPDATES	1,500.00	375.00	4,900.00	1,900.00	(3,000.00)	-61.22%
10-08 -81 -81700-3326	MAINT & SUPPORT - TABLET GIS	265.84	250.00	300.00	300.00	-	None
10-08 -81 -81700-6001	OFFICE SUPPLIES	401.74	149.99	500.00	500.00	-	None
TOTAL 81700		**13,936.54**	**9,496.94**	**20,768.80**	**18,582.00**	**(2,186.80)**	**-10.53%**

81800							
PIEDMONT WORKFORCE NETWORK							
Account No.	Account Name	FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Original Budget	Proposed 2019	Change from FY2018 Orig Budg	%age Change from FY2018OB
10-08 -81 -81800-5640	GENERAL CONTRIBUTION REQUEST	2,000.00	-	-	500.00	500.00	Not budgeted
TOTAL 81800		**2,000.00**	**-**	**-**	**500.00**	**500.00**	**Not budgeted**

Madison County							
FY2019 Proposed Expenditures by Fund							
Fund:	General (10)						
81900							
SKYLINE CAP							
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**	**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-08 -81 -81900-5630	SKYLINE CAP	47,585.00	47,585.00	47,585.00	47,585.00	-	None
TOTAL 81900		**47,585.00**	**47,585.00**	**47,585.00**	**47,585.00**	**-**	**None**
82200							
WATER QUALITY MANAGEMENT PROGRAM							
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**	**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-08 -82 -82200-5646	RAPPAHANNOCK RIVER BASIN	1,000.00	1,000.00	1,000.00	1,000.00	-	None
TOTAL 82200		**1,000.00**	**1,000.00**	**1,000.00**	**1,000.00**	**-**	**None**
82400							
CULPEPER SOIL & WATER							
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**	**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-08 -82 -82400-5640	GENERAL CONTRIBUTION REQUEST	40,033.00	34,587.00	34,587.00	29,321.00	(5,266.00)	-15.23%
TOTAL 82400		**40,033.00**	**34,587.00**	**34,587.00**	**29,321.00**	**(5,266.00)**	**-15.23%**
82500							
FORESTRY SERVICE							
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**	**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-08 -82 -82500-5640	GENERAL CONTRIBUTION REQUEST	5,984.46	5,984.46	5,984.46	5,984.46	-	None
TOTAL 82500		**5,984.46**	**5,984.46**	**5,984.46**	**5,984.46**	**-**	**None**
83400							
NORTHERN VA 4-H							
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**	**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
10-08 -83 -83400-5640	GENERAL CONTRIBUTION REQUEST	750.00	750.00	750.00	750.00	-	None
TOTAL 83400		**750.00**	**750.00**	**750.00**	**750.00**	**-**	**None**
83500							
EXTENSION & CONT'D ED.							

Madison County							
FY2019 Proposed Expenditures by Fund							
Fund:	General (10)						
Account No.	Account Name	FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Original Budget	Proposed 2019	Change from FY2018 Orig Budg	%age Change from FY2018OB
10-08 -83 -83500-1310	DIRECTOR	62,201.97	65,258.38	70,722.23	75,060.93	4,338.70	6.13%
10-08 -83 -83500-1520	CLERICAL	6,790.54	11,053.26	16,848.00	18,023.04	1,175.04	6.97%
10-08 -83 -83500-1560	STUDENT INTERNS	5,369.00	6,968.00	5,196.00	2,586.00	(2,610.00)	-50.23%
10-08 -83 -83500-2100	FICA	600.51	994.82	1,288.87	1,576.59	287.72	22.32%
10-08 -83 -83500-2700	WORKMAN'S COMPENSATION	14.00	(7.69)	22.00		(22.00)	-100.00%
10-08 -83 -83500-5210	POSTAL SERVICES	-	94.00	-		-	Not budgeted
10-08 -83 -83500-5230	TELECOMMUNICATIONS	668.02	558.27	500.00	500.00	-	None
10-08 -83 -83500-5540	SEMINARS & TUITIONS	1,224.87	45.00	1,000.00	1,000.00	-	None
10-08 -83 -83500-5651	PESTICIDE PROGRAM	3,324.01	275.56	1,875.00	1,875.00	-	None
10-08 -83 -83500-5810	DUES	620.00	615.92	1,000.00	1,000.00	-	None
10-08 -83 -83500-5897	MISCELLANEOUS GRANTS	33.90	1,174.88	3,000.00		(3,000.00)	-100.00%
10-08 -83 -83500-6001	OFFICE SUPPLIES	3,225.71	2,867.95	500.00	3,000.00	2,500.00	500.00%
10-03 -31 -31200-6009	VEHICLE/EQUIPMENT MAINTENANCE	-	-	-	2,500.00	2,500.00	Not budgeted
10-08 -83 -83500-6020	BOOKS & SUBSCRIPTIONS	217.00	-	-	500.00	500.00	Not budgeted
TOTAL 83500		**84,289.53**	**89,898.35**	**101,952.10**	**107,621.56**	**5,669.46**	**5.56%**

91100 CONTINGENCY FUND							
Account No.	Account Name	FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Original Budget	Proposed 2019	Change from FY2018 Orig Budg	%age Change from FY2018OB
10-09 -91 -91100-9200	CONTINGENCY - GENERAL OPERATIONS	-	-	390,000.00	265,120.00	(124,880.00)	-32.02%
10-09 -91 -91100-9202	CONTINGENCY - ACCUMULATED LEAVE	-	-	7,500.00	47,228.00	39,728.00	529.71%
10-09 -91 -91100-9206	Contingency - IT needs	-	-	-		-	Not budgeted
TOTAL 91100		**-**	**-**	**397,500.00**	**312,348.00**	**(85,152.00)**	**-21.42%**

92100 REVENUE REFUNDS							
Account No.	Account Name	FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Original Budget	Proposed 2019	Change from FY2018 Orig Budg	%age Change from FY2018OB
10-09 -91 -92100-5830	REFUND BUILDING PERMITS FEES	320.94	199.95	1,000.00	1,000.00	-	None
10-09 -91 -92100-5831	REFUND SOIL & EROSION BOND	-	-	-	-	-	Not budgeted
10-09 -91 -92100-5832	REFUND ZONING APPLICATION FEE	50.00	-	2,000.00	2,000.00	-	None
10-09 -91 -92100-5834	REFUND MISCELLANEOUS	350.00	2,670.95	1,500.00	1,500.00	-	None
10-09 -91 -92100-5840	REFUND LAND USE FEES	50.00	450.00	500.00	500.00	-	None
10-09 -91 -92100-5860	REFUND TAXES/INTEREST	54.85	35.70	250.00	250.00	-	None
10-09 -91 -92100-5885	REFUND ANIMAL ADOPTION FEE	290.00	265.00	250.00	300.00	50.00	20.00%
10-09 -91 -92100-5886	PRA Cash Balance Distribution	-	60,475.32	-	-	-	Not budgeted
TOTAL 92100		**1,115.79**	**64,096.92**	**5,500.00**	**5,550.00**	**50.00**	**0.91%**

Madison County							
FY2019 Proposed Expenditures by Fund							
Fund:	General (10)						
96100 TRANSFERS							
Account No.	Account Name	FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Original Budget	Proposed 2019	Change from FY2018 Orig Budg	%age Change from FY2018OB
10-09 -96 -96100-9823	SCHOOLS - TRANSFERS	8,273,549.94	8,205,886.59	8,605,633.00	8,738,538.00	132,905.00	1.54%
10-09 -96 -96100-9825	VPA - TRANSFERS	378,906.33	434,813.82	496,027.00	495,357.00	(670.00)	-0.14%
10-09 -96 -96100-9826	CSA - TRANSFERS	1,276,964.77	1,197,194.75	1,150,000.00	984,640.07	(165,359.93)	-14.38%
10-09 -96 -96100-9828	CIP FUND - TRANSFERS	-	38,000.00	-	-	-	Not budgeted
10-09 -96 -96100-9832	TRANSFERS TO SCHOOL CIP FD (ROLLOVER)	-	-	-	-	-	Not budgeted
10-09 -96 -96100-9840	DEBT SERVICE - TRANSFERS	1,383,915.39	1,387,258.13	1,544,481.00	1,488,663.33	(55,817.67)	-3.61%
TOTAL 96100		**11,313,336.43**	**11,263,153.29**	**11,796,141.00**	**11,707,198.40**	**(88,942.60)**	**-0.75%**
	TOTAL GENERAL FUND	**21,118,264.73**	**21,227,129.74**	**22,718,822.32**	**22,763,842.85**	**45,020.53**	**0.20%**

Madison County
FY2019 Proposed Expenditures by Fund
Fund: **TOT FUND (11)**

Account No.	Account Name	FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Original Budget	Proposed FY2019 Budget		$Change from FY18 Budget	%age Change from FY18 Budget
11-08 -81 -81902-3314	Website Management	-	-	-	960.00		960.00	Not budgeted
11-08 -81 -81902-3510	Printing	-	-	-	7,800.00		7,800.00	Not budgeted
11-08 -81 -81902-3610	Advertising	-	-	-	27,465.00		27,465.00	Not budgeted
11-08 -81 -81902-5210	Postal Services	-	-	-	2,000.00		2,000.00	Not budgeted
11-08 -81 -81902-5540	Seminars & Tuitions	-	-	-	3,000.00		3,000.00	Not budgeted
11-08 -81 -81902-5810	Dues & Assoc. Memberships	-	-	-	3,295.00		3,295.00	Not budgeted
11-08 -81 -81902-5900	TOURISM ENHANCEMENT	50,474.67	50,074.17	50,000.00	-		(50,000.00)	-100.00%
11-08 -81 -81902-6001	Office Supplies				180.00		180.00	Not budgeted
11-08 -81 -81902-6012	Promotion Supplies				5,300.00		5,300.00	Not budgeted
11-09 -96 -96100-9829	Transfer to GF	-	32,500.00	32,500.00	47,500.00		15,000.00	46.15%
	TOTAL TOT FUND	**50,474.67**	**82,574.17**	**82,500.00**	**97,500.00**		**15,000.00**	**18.18%**

Madison County								
FY2019 Proposed Expenditures by Fund								
Fund:	SCHOOL OPERATING (23)							
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed FY2019 Budget**		**$Change from FY18 Budget**	**%age Change from FY18 Budget**
23-06 -61 -61000-9000	INSTRUCTION - GENERAL OPERATION	13,917,312.91	14,433,867.63	14,831,383.00	14,936,967.00		105,584.00	0.71%
23-06 -62 -62000-9000	ADMIN, ATTEND, & HEALTH - GENERAL	900,368.89	1,030,768.34	1,102,954.00	1,158,223.00		55,269.00	5.01%
23-06 -63 -63000-9000	PUPIL TRANSPORTATION - GENERAL	1,407,190.96	1,318,851.57	1,455,630.00	1,391,873.00		(63,757.00)	-4.38%
23-06 -64 -64000-9000	OPERATIONS & MAINTENANCE - GENERAL	2,015,428.85	1,894,007.85	2,130,726.00	2,163,411.00		32,685.00	1.53%
23-06 -67 -67000-9000	DEBT SERVICE	63,177.97	66,177.37	-	-		-	Not budgeted
23-06 -68 -68000-9000	TECHNOLOGY	677,047.05	618,181.71	696,852.00	716,112.00		19,260.00	2.76%
23-06 -69 -69000-9000	NON-INSTRUCTIONAL GENERAL OPERATION	31,995.95	31,737.97	70,555.00	70,555.00		-	None
	TOTAL SCHOOL OPERATING	**19,012,522.58**	**19,393,592.44**	**20,288,100.00**	**20,437,141.00**		**149,041.00**	**0.73%**

Madison County
FY2019 Proposed Expenditures by Fund
Fund: SCHOOL FOOD (24)

Account No.	Account Name	FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Original Budget	Proposed FY2019 Budget		$Change from FY18 Budget	%age Change from FY18 Budget
24-07 -60 -60000-9000	MATERIALS & SUPPLIES	57,081.27		-	-		-	Not budgeted
24-06 -65 -65000-3161	BANK SERVICE CHARGES	733.23	281.69	-	-		-	Not budgeted
24-06 -65 -65000-9000	SCHOOL - SCHOOL FOOD	794,108.82	863,527.93	875,000.00	875,000.00		-	None
	TOTAL SCHOOL FOOD	**851,923.32**	**863,809.62**	**875,000.00**	**875,000.00**		**-**	**None**

Madison County								
FY2019 Proposed Expenditures by Fund								
Fund:	VPA FUND (25)							
53110 WELFARE ADMINISTRATION								
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**		**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
53-05-53-53110-1110	DSS Board	-	-	-	2,520.00		2,520.00	Not budgeted
53-05-53-53110-1826	DSS Personnel - Regular	-	-	-	762,499.00		762,499.00	Not budgeted
53-05-53-53110-1827	DSS Personnel - On Call	-	-	-	16,800.00		16,800.00	Not budgeted
53-05-53-53110-1828	DSS Personnel - Fuel Worker	-	-	-	5,000.00		5,000.00	Not budgeted
53-05-53-53110-2100	FICA	-	-	-	58,331.00		58,331.00	Not budgeted
53-05-53-53110-2210	Retirement	-	-	-	94,777.00		94,777.00	Not budgeted
53-05-53-53110-2310	Health Insurance	-	-	-	114,000.00		114,000.00	Not budgeted
53-05-53-53110-2400	Group Life	-	-	-	9,200.00		9,200.00	Not budgeted
53-05-53-53110-2700	Workers Compensation	-	-	-	2,872.00		2,872.00	Not budgeted
53-05-53-53110-3146	RDA Support	-	-	-	2,800.00		2,800.00	Not budgeted
53-05-53-53110-3150	Legal Expenses	-	-	-	54,000.00		54,000.00	Not budgeted
53-05-53-53110-3155	Fraud Investigator	-	-	-	8,000.00		8,000.00	Not budgeted
53-05-53-53110-3300	Custodian	-	-	-	8,450.00		8,450.00	Not budgeted
53-05-53-53110-3320	Repairs - Office Equipment	-	-	-	500.00		500.00	Not budgeted
53-05-53-53110-3510	Print shop materials	-	-	-	500.00		500.00	Not budgeted
53-05-53-53110-3610	Advertisment	-	-	-	1,100.00		1,100.00	Not budgeted

Madison County								
FY2019 Proposed Expenditures by Fund								
Fund:	VPA FUND (25)							
53-05-53-53110-5100	Utilities	-	-	-	11,000.00		11,000.00	Not budgeted
53-05-53-53110-5210	Postage	-	-	-	9,000.00		9,000.00	Not budgeted
53-05-53-53110-5230	Telephone, Cell	-	-	-	12,382.00		12,382.00	Not budgeted
53-05-53-53110-5240	Security Alarm	-	-	-	280.00		280.00	Not budgeted
53-05-53-53110-5305	Insurance - Auto	-	-	-	4,032.00		4,032.00	Not budgeted
53-05-53-53110-5306	Insurance - Property	-	-	-	150.00		150.00	Not budgeted
53-05-53-53110-5309	Insurance - Liability	-	-	-	1,100.00		1,100.00	Not budgeted
53-05-53-53110-5311	Insurance - Surety	-	-	-	1,800.00		1,800.00	Not budgeted
53-05-53-53110-5410	Lease Office Equipment	-	-	-	3,000.00		3,000.00	Not budgeted
53-05-53-53110-5510	Mileage	-	-	-	350.00		350.00	Not budgeted
53-05-53-53110-5530	Lodging, Meals	-	-	-	13,200.00		13,200.00	Not budgeted
53-05-53-53110-5540	Training	-	-	-	900.00		900.00	Not budgeted
53-05-53-53110-5810	Dues	-	-	-	490.00		490.00	Not budgeted
53-05-53-53110-6001	Office supplies	-	-	-	18,000.00		18,000.00	Not budgeted
53-05-53-53110-6005	Janitorial supplies	-	-	-	1,000.00		1,000.00	Not budgeted
53-05-53-53110-6008	Auto (gas/oil/repair)	-	-	-	20,000.00		20,000.00	Not budgeted
53-05-53-53110-6020	Books & subscriptions	-	-	-	150.00		150.00	Not budgeted
53-05-53-53110-8102	Furniture & Fixtures	-	-	-	900.00		900.00	Not budgeted
53-05-53-53110-9000	Other	1,890,931.82	2,256,602.67	2,778,429.00	885.00		(2,777,544.00)	-99.97%

Madison County							
FY2019 Proposed Expenditures by Fund							
Fund:	VPA FUND (25)						
TOTAL 53110		**1,890,931.82**	**2,256,602.67**	**2,778,429.00**	**1,239,968.00**	**(1,538,461.00)**	**-55.37%**

53111 **ASSISTANCE PAYMENTS** **Account No.**	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**	**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
53-05-53-53111-9000	ASSISTANCE PAYMENTS	-	-	-	1,467,584.00	1,467,584.00	Not budgeted
TOTAL 53111		**-**	**-**	**-**	**1,467,584.00**	**1,467,584.00**	**Not budgeted**

53111 **PURCHASED SERVICES** **Account No.**	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**	**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
53-05-53-53111-9000	PURCHASED SERVICES	-	-	-	70,877.00	70,877.00	Not budgeted
TOTAL 53111		**-**	**-**	**-**	**70,877.00**	**70,877.00**	**Not budgeted**
	TOTAL VPA FUND	**1,890,931.82**	**2,256,602.67**	**2,778,429.00**	**2,778,429.00**	**-**	**None**

Madison County
FY2019 Proposed Expenditures by Fund
Fund: CSA FUND (26)

Account No.	Account Name	FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Original Budget	Proposed FY2019 Budget		$Change from FY18 Budget	%age Change from FY18 Budget
26-05 -53 -53500-9000	COMPREHENSIVE SERVICE ACT	3,465,022.18	3,374,910.68	3,500,000.00	2,953,920.00		(546,080.00)	-15.60%

Madison County								
FY2019 Proposed Expenditures by Fund								
Fund:	COUNTY CAPITAL PROJ (30)							
Account No.	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed FY2019 Budget**		**$Change from FY18 Budget**	**%age Change from FY18 Budget**
30-09-92-94100-8405	Count Admin Roof Proj	8,410.00		-	-		-	Not budgeted
30-09-96-96100-9823	Transfers to GF		31,106.00	-	108,195.00		108,195.00	Not budgeted
30-09-96-96100-9832	Transfers to School Cap Proj	391,804.84	38,000.00	-	-		-	Not budgeted
	`TOTAL COUNTY CAP PROJ	**400,214.84**	**69,106.00**	**-**	**108,195.00**		**108,195.00**	**Not budgeted**

Madison County							
FY2019 Proposed Expenditures by Fund							
Fund:	DEBT SERVICE (40)						
95100 DEBT SERVICE - SCHOOL BOND							
Account No.	Account Name	FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Original Budget	Proposed 2019	Change from FY2018 Orig Budg	%age Change from FY2018OB
40-09 -95 -95100-9110	PRINCIPAL - DEBT SERVICE	310,000.00	310,000.00	310,000.00	310,000.00	-	None
40-09 -95 -95100-9120	INTEREST - DEBT SERVICE	55,800.00	46,500.00	37,200.00	27,900.00	(9,300.00)	-25.00%
TOTAL 95100		**365,800.00**	**356,500.00**	**347,200.00**	**337,900.00**	**(9,300.00)**	**-2.68%**
95104 DEBT SERVICE - CAPITAL LEASES							
Account No.	Account Name	FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Original Budget	Proposed 2019	Change from FY2018 Orig Budg	%age Change from FY2018OB
40-09 -95 -95104-9111	PRINCIPAL - CAPITAL LEASE	74,178.87	76,281.70	78,445.00	40,053.00	(38,392.00)	-48.94%
40-09 -95 -95104-9121	INTEREST - CAPITAL LEASE	7,052.75	4,949.92	2,788.00	564.00	(2,224.00)	-79.77%
TOTAL 95104		**81,231.62**	**81,231.62**	**81,233.00**	**40,617.00**	**(40,616.00)**	**-50.00%**
95105 DEBT SERVICE - AUTOS							
Account No.	Account Name	FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Original Budget	Proposed 2019	Change from FY2018 Orig Budg	%age Change from FY2018OB
40-09 -95 -95105-9111	PRINCIPAL - CAPITAL LEASE AUTOS	55,863.45	56,888.46	28,835.00	-	(28,835.00)	-100.00%
40-09 -95 -95105-9121	INTEREST - CAPITAL LEASE AUTOS	2,332.15	1,307.14	264.00	-	(264.00)	-100.00%
TOTAL 95105		**58,195.60**	**58,195.60**	**29,099.00**	**-**	**(29,099.00)**	**-100.00%**
95107 DEBT SERVICE - SCHOOL JOINT CIP							
Account No.	Account Name	FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Original Budget	Proposed 2019	Change from FY2018 Orig Budg	%age Change from FY2018OB

Madison County								
FY2019 Proposed Expenditures by Fund								
Fund:	DEBT SERVICE (40)							
40-09 -95 -95107-9110	PRINCIPAL - DEBT SERVICE	646,000.00	660,000.00	674,500.00	690,000.00		15,500.00	2.30%
40-09 -95 -95107-9120	INTEREST - DEBT SERVICE	205,948.50	192,059.50	177,870.00	163,368.00		(14,502.00)	-8.15%
TOTAL 95107		**851,948.50**	**852,059.50**	**852,370.00**	**853,368.00**		**998.00**	**0.12%**

95108 **DEBT SERVICE - SCHOOL LOC** **Account No.**	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**		**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
40-09 -95 -95108-9110	PRINCIPAL - DEBT SERVICE	-	-	190,000.00	-		(190,000.00)	-100.00%
40-09 -95 -95108-9120	INTEREST - DEBT SERVICE	26,739.67	39,271.41	44,579.00	-		(44,579.00)	-100.00%
TOTAL 95108		**26,739.67**	**39,271.41**	**234,579.00**	**-**		**(234,579.00)**	**-100.00%**

95109 **DEBT SERVICE - PUBLIC IMPROV REF BOND - 2017** **Account No.**	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**		**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
40-09 -95 -95109-9110	PRINCIPAL - DEBT SERVICE	-	-	-	184,020.00		184,020.00	Not budgeted
40-09 -95 -95109-9120	INTEREST - DEBT SERVICE	-	-	-	45,226.00		45,226.00	Not budgeted
TOTAL 95109		**-**	**-**	**-**	**229,246.00**		**229,246.00**	**Not budgeted**

95200 **CAP LEASE - ELECTION EQUIPMENT** **Account No.**	**Account Name**	**FY2016 Actual Expenditures**	**FY2017 Actual Expenditures**	**FY2018 Original Budget**	**Proposed 2019**		**Change from FY2018 Orig Budg**	**%age Change from FY2018OB**
40-09-95-95200-9110	PRINCIPAL - DEBT SERVICE	-	-	-	23,761.16		23,761.16	Not budgeted
40-09-95-95200-9120	INTEREST - DEBT SERVICE	-	-	-	3,771.17		3,771.17	Not budgeted
TOTAL 95200		**-**	**-**	**-**	**27,532.33**		**27,532.33**	**Not budgeted**
	TOTAL DEBT SERVICE FUND	**1,383,915.39**	**1,387,258.13**	**1,544,481.00**	**1,488,663.33**		**(55,817.67)**	**-3.61%**

Madison County
FY2019 Proposed Capital Budget by Fund
Fund: General Fund (10)

	Proposed 2019 Budget
Revenues:	
Use of Fund Balance - Cap Projects	1,221,556.00
Use of Fund Balance - School Cap Reserve	30,000.00
Total revenues	**1,251,556.00**
Expenditures:	
Data Processing & Technology	
Telephone system	75,000.00
Email server storage/backup system	20,000.00
Total Data Processing & Technology	95,000.00
Facilities & Maintenance	
Equipment replacement	20,000.00
HVAC replacements	20,000.00
Parking lot paving	10,000.00
Total Facilities & Maintenance	50,000.00
Transfers to Other Funds	
Transfer to County Cap Projects Fund	719,556.00
Transfer to School Operating Fund	87,000.00
Transfer to School Cap Projects Fund	270,000.00
Transfer to School Cap Projects Fund (Schl Cap)	30,000.00
Total Transfers to Other Funds	1,106,556.00
Total expenditures	**1,251,556.00**

Madison County
FY2019 Proposed Capital Budget by Fund
Fund: TOT Fund (11)

	Proposed 2019 Budget
Revenues:	
Use of Fund Balance (Restricted for Tourism)	25,000.00
Expenditures	
Welcome to Madison Signs	25,000.00

Madison County
FY2019 Proposed Capital Budget by Fund
Fund: School Operating (23)

		Proposed 2019 Budget
Revenues:		
	Transfer from General Fund	87,000.00
Expenditures		
	Pupil Transportiation - School Bus	87,000.00

Madison County
FY2019 Proposed Capital Budget by Fund
Fund: County Capital Projects (30)

	Proposed 2019 Budget
Revenues:	
Use of Fund Balance - Committed Funds	365,444.00
Transfer from General Fund (Cap Proj)	719,556.00
Total revenues	**1,085,000.00**
Expenditures:	
Public Safety radio dispatch system	1,000,000.00
Office consolidation	60,000.00
Criglersville School project	25,000.00
Total expenditures	**1,085,000.00**

Madison County
FY2019 Proposed Capital Budget by Fund
Fund: School Capital Projects (32)

	Proposed 2019 Budget
Revenues:	
Transfer from General Fund (Cap Projects)	270,000.00
Transfer from General Fund (Schl Cap Reserve)	30,000.00
Total revenues	**300,000.00**
Expenditures:	
HVAC Replacement - Madison Primary	100,000.00
Athletic Field Fence - Madison High	25,000.00
Track Resurfacing - Madison High	45,000.00
Soccer Field Lights- Madison Primary	100,000.00
Softball Field Installation - Madison Primary	30,000.00
Total expenditures	**300,000.00**

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ADM 1695 Supt.'s Rec.

EXECUTIVE SUMMARY
FY19 REVENUES

DESCRIPTION		FY17 ACTUAL		FY18 BUDGETED		FY19 RECOMMENDED		CHANGE
STATE SALES TAX	$	2,161,493.12	$	2,150,687	$	2,135,547	$	(15,140)
STATE FUNDS		7,395,016.30		7,866,397		7,783,016		(83,381)
FEDERAL FUNDS		955,507.36		878,386		878,386		-
COUNTY FUNDS		8,202,412.11		8,605,633		8,825,538		219,905
OTHER FUNDS		751,000.54		786,997		901,654		114,657
TOTAL REVENUES	**$**	**19,465,429.43**	**$**	**20,288,100**	**$**	**20,524,141**	**$**	**236,041**

FY 19 EXPENDITURES

BUDGET CODE AND TITLE		FY17 ACTUAL		FY18 BUDGETED		FY19 RECOMMENDED		CHANGE
1000 INSTRUCTION	$	14,465,223.94	$	14,831,383	$	14,936,967	$	105,584
2000 ADMIN.ATTENDANCE AND HEALTH		1,040,660.34		1,102,954		1,158,223		55,269
3000 PUPIL TRANSPORTATION		1,318,851.57		1,455,630		1,478,873		23,243
4000 OPERATION & MAINTENANCE		1,910,192.90		2,130,726		2,163,411		32,685
5000 NON-INSTRUCTIONAL OPERATION		47,292.71		70,555		70,555		-
8000 TECHNOLOGY		683,207.97		696,852		716,112		19,260
TOTALS	**$**	**19,465,429.43**	**$**	**20,288,100**	**$**	**20,524,141**	**$**	**236,041**

Proposed Operating Budget Expenses

ADM 1695
Superintendent's Rec. 3/12/18 Rev. 4

BUDGET CODE AND TITLE	FTE FY19	FY17 ACTUAL	FY18 BUDGETED	FY19 RECOMMENDED	+ / (-)
1000 INSTRUCTION		$ 14,465,223.94	$ 14,831,383	$ 14,936,967	$ 105,584
2000 ADMIN.ATTENDANCE AND HEALTH		1,040,660.34	$ 1,102,954	$ 1,158,223	55,269
3000 PUPIL TRANSPORTATION		1,318,851.57	$ 1,455,630	$ 1,478,873	23,243
4000 OPERATION & MAINTENANCE		1,910,192.90	$ 2,130,726	$ 2,163,411	32,685
5000 NON-INSTRUCTIONAL OPERATION		47,292.71	$ 70,555	$ 70,555	0
8000 TECHNOLOGY		683,207.97	$ 696,852	$ 716,112	19,260
TOTALS		**$ 19,465,429.43**	**$ 20,288,100**	**$ 20,524,141**	**$ 236,041**

Instruction - Function 1000

BUDGET CODE AND TITLE	FTE FY19	FY17 ACTUAL	FY18 BUDGETED	FY19 RECOMMENDED	+ / (-)	
COMPENSATION OF EMPLOYEES						
1114 ADMINISTRATORS	5	$ 322,919.30	$ 333,019	$ 349,699	$ 16,680	Includes average increase of 2%.
1121 TEACHERS	150.6	7,349,267.47	7,660,993	7,607,257	(53,736)	Includes average increase of 2%, and net decrease of 3 FTEs.
1121A TEACHERS-SUMMER PROGRAMS		61,472.50	75,000	75,000	0	
1126/1127 SCHOOL ADMINISTRATORS	9	715,832.82	737,174	754,414	17,240	Includes average increase of 2%.
1141 PARAPROFESSIONALS	31	538,263.66	494,286	519,585	25,299	Includes average increase of 2% and 1 new position hired in 2017-2018
1150 SECRETARIES	12	359,792.84	354,836	391,074	36,238	Includes average increase of 2% and FY18 adjustments.
1521 SUBSTITUTE INSTRUCTIONAL STAFF		190,370.88	184,275	184,275	0	
FRINGE BENEFITS		3,244,282.68	3,589,315	3,556,134	(33,181)	Includes VRS decrease of .67% and increase of 3 participants on health insurance.
PURCHASED SERVICES						
3000 INSTRUCTIONAL PROGRAMS		158,312.57	151,415	151,415	0	
3001 PROFESSIONAL DEVELOPMENT		46,061.46	83,107	83,107	0	
3002 SERVICES & FEES		743,591.94	603,509	728,509	125,000	Increase based on FY17 contracted speech therapy costing $10,000 per month and increased vision and physical therapy services through PREP.
3310 EQUIPMENT REPAIR		0	1,000	500	(500)	Decrease based on FY17 actual.
3810 TUITION - REGIONAL		0	0	0	0	Tuition costs are being paid by regional special education funds. Line will adjust to normal for next year (increase).
OTHER CHARGES						
5500 TRAVEL		8,143.07	11,000	11,000	0	
5800 MISCELLANEOUS		1,259.89	3,000	3,000	0	
5801 DUES AND MEMBERSHIP		3,177.74	3,000	3,000	0	

Instruction - Function 1000 (continued)

BUDGET CODE AND TITLE	FTE FY19	FY17 ACTUAL	FY18 BUDGETED	FY19 RECOMMENDED	+ / (-)	
MATERIALS & SUPPLIES						
6000 MATERIALS/SUPPLIES		$ 468,459.75	$ 272,828	272,828	0	
6012 LIBRARY BOOKS/MEDIA SUPPLIES		37,869.72	41,000	41,000	0	
6018 TEXTBOOKS		202,871.03	186,626	160,670	(25,956)	Amount is based on state funding and required local match.
PAYMENT JOINT OPERATIONS						
7000 REGIONAL ADULT ED PROGRAM		2,183.29	4,000	2,500	(1,500)	Amount is based on FY17 actual.
CAPITAL OUTLAY						
8100 FURN/EQUIPMENT REPLACEMENT		11,091.33	42,000	42,000	0	
8200 FURN/EQUIPMENT ADDITIONS		0	0	0	0	
TOTALS		**$ 14,465,223.94**	**$ 14,831,383**	**$ 14,936,967**	**$ 105,584**	

Administration, Attendance and Health - Function 2000

ADM 1695
Superintendent's Rec. 3/12/18 Rev. 4

BUDGET CODE AND TITLE	FTE FY19		FY17 ACTUAL		FY18 BUDGETED		FY19 RECOMMENDED		+ / (-)	
COMPENSATION OF EMPLOYEES										
1114 ADMINISTRATORS	2	$	168,688.57	$	195,594	$	205,555	$	9,961	Includes average increase of 2%.
1111 BOARD MEMBERS	5		10,150.20		10,150		10,150		0	
1112 SUPERINTENDENT	1		124,007.00		126,089		128,611		2,522	Includes average increase 2%.
1131 SCHOOL NURSES/PSYCHOLOGIST	5.5		178,116.87		183,501		195,396		11,895	Includes average increase of 2%.
1150 CENTRAL OFFICE SUPPORT	3		149,920.84		164,632		169,181		4,549	Includes average increase of 2%.
FRINGE BENEFITS			256,484.48		303,988		331,330		27,342	Includes VRS decrease of .67%.
PURCHASED SERVICES										
3000 ADMINISTRATIVE SERVICES			6,026.45		9,000		9,000		0	
3001 PROFESSIONAL DEVELOPMENT			12,005.27		10,000		10,000		0	
3002 OTHER PERSONNEL/HEALTH SERVICES			4,615.75		5,000		5,000		0	
3120 AUDIT EXPENSE			6,000.00		6,500		6,500		0	
3180 ATTORNEY FEES			24,974.59		25,000		25,000		0	

Administration, Attendance and Health - Function 2000 (continued)

BUDGET CODE AND TITLE	FTE FY19	FY17 ACTUAL	FY18 BUDGETED	FY19 RECOMMENDED	+ / (-)	
OTHER CHARGES						
5500 TRAVEL		$ 7,575.34	$ 10,000	$ 9,000	$ (1,000)	Decrease based on FY17 actual.
5801 DUES AND MEMBERSHIPS		9,478.70	5,000	6,000	1,000	Increase based on FY17 actual.
MATERIALS & SUPPLIES						
6000 MATERIALS & SUPPLIES		22,106.45	16,500	16,500	0	
6001 CENTRAL OFFICE SUPPLIES		12,688.94	18,000	17,000	(1,000)	Decrease based on FY17 actual.
6019 OTHER BOARD EXPENSES		9,319.89	10,000	10,000	0	
CAPITAL OUTLAY						
8100 FURN/EQUIPMENT REPLACEMENT		18,709.00	4,000	4,000	0	
8200 FURN/EQUIPMENT ADDITIONS		0	0	0	0	
TOTALS		**$ 1,040,660.34**	**$ 1,102,954**	**$ 1,158,223**	**$ 55,269**	

Pupil Transportation - Function 3000

ADM 1695
Superintendent's Rec. 3/12/18 Rev. 4

BUDGET CODE AND TITLE	FTE FY19	FY17 ACTUAL	FY18 BUDGETED	FY19 RECOMMENDED	+ / (-)	
COMPENSATION OF EMPLOYEES						
1132/1150 OFFICE STAFF	2	$ 98,482.42	$ 90,592	$ 97,372	$ 6,780	Includes average increase of 2%.
1165 MECHANICS	2	84,321.00	86,007	87,706	1,699	Includes average increase of 2%.
1166 MECHANICS OVERTIME		2,884.88	2,000	2,000	0	
1170 BUS DRIVERS	32	512,609.00	530,861	548,779	17,918	Includes average increase of 2% and additional position added in FY18.
FRINGE BENEFITS		260,256.78	304,070	305,016	946	Includes VRS decrease of .67%.
PURCHASED SERVICES						
3000 PURCHASED SERVICES		3,465.00	4,000	4,000	0	
3002 PROFESSIONAL SERVICES		0	0	0	0	
3420 TRANSPORTATION BY PARENTS		2821.90	500	500	0	
OTHER CHARGES						
5305 INSURANCE (FLEET)		25,487.00	34,100	30,000	(4,100)	Decrease based on FY17 actual.
5500 TRAVEL		0	0	0	0	
MATERIALS & SUPPLIES						
6001 OFFICE SUPPLIES		2,208.46	1,500	1,500	0	
6008 GAS, OIL, LUBRICANTS		132,361.54	180,000	180,000	0	
6009 REPAIR AND MAINTENANCE		87,427.12	110,000	110,000	0	
6014 OTHER OPERATING EXPENSES		22,600.47	25,000	25,000	0	

Pupil Transportation - Function 3000 (continued)

BUDGET CODE AND TITLE	FTE FY19	FY17 ACTUAL	FY18 BUDGETED	FY19 RECOMMENDED	+ / (-)
CAPITAL OUTLAY					
8100 EQUIPMENT - REPLACEMENT		0	0	0	0
8101 REPLACEMENT OF BUSES		83,926.00	87,000	87,000	0
8105 REPLACEMENT OF SERV. VEHICLES		0	0	0	0
8200 EQUIPMENT - NEW		0	0	0	0
8205 ADDITIONS - BUSES/VEHICLES		0	0	0	0
TOTALS		**$ 1,318,851.57**	**$ 1,455,630**	**$ 1,478,873**	**$ 23,243**

Operations and Maintenance - Function 4000

ADM 1695
Superintendent's Rec. 3/12/18 Rev. 4

BUDGET CODE AND TITLE	FTE FY19	FY17 ACTUAL	FY18 BUDGETED	FY19 RECOMMENDED	+ / (-)	
COMPENSATION OF EMPLOYEES						
1161 MAINTENANCE	4	$ 177,513.05	$ 175,227	$ 182,913	$ 7,686	Includes average increase of 2%.
1191 CUSTODIANS	13.5	300,367.65	338,433	345,085	6,652	Includes average increase of 2%.
FRINGE BENEFITS		129,433.50	151,313	153,204	1,891	Includes VRS decrease of .67%.
PURCHASED SERVICES						
3190 CONTRACTED SERVICES		190,683.20	197,853	197,853	0	
3310 REPAIRS TO EQUIPMENT		2,589.58	3,000	3,000	0	
3311 BUILDING MAINTENANCE		171,414.68	180,000	180,000	0	
3312 GROUNDS MAINTENANCE		29,545.65	20,000	20,000	0	
3320 LEASES		115,327.06	125,000	125,000	0	
OTHER CHARGES						
5101 ELECTRIC, WATER, SEWER		457,741.48	483,400	483,400	0	
5102 FUEL OIL		74,058.54	145,000	145,000	0	
5201 POSTAGE		4,317.34	5,000	5,000	0	
5203 TELEPHONE SERVICE		69,429.57	65,000	81,456	16,456	Increase based on FY18 actual.
5300 INSURANCE		58,436.00	60,000	60,000	0	
6000 MAINTENANCE SUPPLIES		81,954.97	106,500	106,500	0	
6005 CUSTODIAL SUPPLIES		47,380.63	60,000	60,000	0	

Operations and Maintenance - Function 4000 (continued)

BUDGET CODE AND TITLE	FTE FY19	FY17 ACTUAL	FY18 BUDGETED	FY19 RECOMMENDED	+ / (-)
CAPITAL OUTLAY					
8100 REPLACEMENT OF EQPT.		0	$ 15,000	$ 15,000	0
8200 ADDITIONS - EQUIPMENT		0	0	0	0
TOTALS		**$ 1,910,192.90**	**$ 2,130,726**	**$ 2,163,411**	**$ 32,685**

Non-Instructional - Function 5000

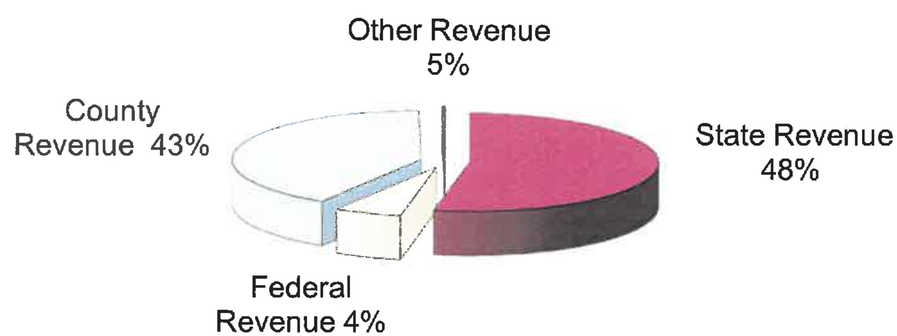
BUDGET CODE AND TITLE	FTE FY19	FY17 ACTUAL	FY18 BUDGETED	FY19 RECOMMENDED	+ / (-)
3000 FOOD SERVICES		0	$ 10,000	$ 10,000	0
3000 NON-INSTRUCTIONAL		15,554.74	15,555	15,555	0
6000 ATHLETICS		31,737.97	45,000	45,000	0
TOTALS		**$ 47,292.71**	**$ 70,555**	**$ 70,555**	**0**

Technology - Function 8000

BUDGET CODE AND TITLE	FTE FY19	FY17 ACTUAL	FY18 BUDGETED	FY19 RECOMMENDED	+ / (-)	
COMPENSATION OF EMPLOYEES						
1120 ADMINISTRATOR	1	$ 78,860.04	$ 80,437	$ 82,241	$ 1,804	Includes average increase of 2%.
1130 TECHNOLOGY SPECIALISTS	2	90,610.92	92,423	106,569	14,146	Includes average increase of 2%.
FRINGE BENEFITS		53,804.17	64,663	67,973	3,310	Includes VRS decrease of .67%.
PURCHASED SERVICES						
3000 PURCHASED SERVICES		123,290.77	32,862	32,862	0	
OTHER CHARGES						
5001 TELECOMMUNICATIONS		28,681.84	80,100	80,100	0	
6040 SOFTWARE		98,276.63	111,567	111,567	0	
6050 HARDWARE-LEASE/PURCHASE		50,622.63	50,000	50,000	0	
CAPITAL OUTLAY						
8110 HARDWARE REPLACEMENTS		88,100.00	100,000	100,000	0	
8120 INFRASTRUCTURE REPLACEMENTS		70,960.97	84,800	84,800	0	
TOTALS		**$ 683,207.97**	**$ 696,852**	**$ 716,112**	**$ 19,260**	

Recapitulation

DESCRIPTION	FY17 ACTUAL	FY18 BUDGETED	FY19 RECOMMENDED	CHANGE
STATE SALES TAX	$ 2,161,493.12	$ 2,150,687	$ 2,135,547	$ (15,140)
STATE FUNDS	7,395,016.30	7,866,397	7,783,016	(83,381)
FEDERAL FUNDS	955,507.36	878,386	878,386	0
COUNTY FUNDS	8,202,412.11	8,605,633	8,825,538	219,905
OTHER FUNDS	751,000.54	786,997	901,654	114,657
TOTAL REVENUES	**$ 19,465,429.43**	**$ 20,288,100**	**$ 20,524,141**	**$ 236,041**



State Funds

REVENUE CODE	DESCRIPTION	FY17 ACTUAL	FY18 BUDGETED	FY19 RECOMMENDED	CHANGE
SOQ PROGRAMS					
2402020	BASIC SCHOOL AID	$ 4,426,279.00	$ 4,567,752	$ 4,604,532	$ 36,780
2402170	VOCATIONAL EDUCATION	131,678.00	134,583	168,166	33,583
2402050	REG FOSTER CARE	40,294.00	15,302	40,000	24,698
2402070	GIFTED EDUCATION	45,147.00	46,143	45,697	(446)
2402080	PREVENTION, INTER. & REMED.	148,608.00	151,887	142,575	(9,312)
2402210	SOCIAL SECURITY	270,880.00	276,857	254,990	(21,867)
2402230	VRS RETIREMENT	557,750.00	634,463	562,990	(71,473)
2402120	SPECIAL ED SOQ	586,907.00	599,856	344,557	(255,299)
2402250	GROUP LIFE INS INSTRUC.	18,811.00	19,226	17,365	(1,861)
INCENTIVE PROGRAMS					
2402110	COMP SUPPLEMENT/BONUS PAYMENT	0.00	46,485	0	(46,485)
2402750	K-3 CLASS SIZE	166,976.00	165,304	157,147	(8,157)
2402760	TECHNOLOGY VPSA	154,000.00	154,000	154,000	0
2402610	ELECTRONIC CLASSROOM PMTS	0.00	0	0	0
2403490	INDUSTRY CERTIFICATION COSTS	1,732.00	2,000	2,000	0
2402860	SUPPLE LOTTERY PER PUPIL ALLOC	49,436.00	263,514	245,835	(17,679)
2402590	SPECIAL ED FOSTER CHILDREN	12,275.03	0	0	0
2404270	PBIS/VTSS	25,000	25,000	15,000	(10,000)
2404450	PROJECT GRADUATION	6,537.00	3,603	3,643	40

State Funds (continued)

REVENUE CODE	DESCRIPTION		FY17 ACTUAL		FY18 BUDGETED		FY19 RECOMMENDED		CHANGE
CATEGORICAL FUNDS									
2402460	HOMEBOUND	$	4,589.97	$	1,105	$	844	$	(261)
2402520	VOCATIONAL EQUIPMENT		3,937.12		4,000		4,000		0
LOTTERY FUNDED PROGRAMS									
2402650	AT-RISK FUNDS		111,370.00		114,111		108,049		(6,062)
2402280	EARLY READING INTERVENTION		25,549.00		25,549		28,837		3,288
2404050	SOL ALGEBRA READ.		14,996.00		14,765		16,417		1,652
2402810	VIRGINIA PRESCHOOL INITIATIVE		58,185.99		58,195		58,195		0
2402910	MENTOR TEACHER PROGRAM		3,580.45		3,580		1,861		(1,719)
2402030	ISAEP		8,418.26		7,859		7,859		0
2402480	SPECIAL ED REGIONAL TUITION		266,549.67		308,889		288,923		(19,966)
2402530	VOC OCCUP/TECH ED.		2,315.00		7,732		6,252		(1,480)
2402040	REMEDIAL SUMMER SCH		54,042.00		55,442		41,768		(13,674)
2403090	ENGLISH AS A SECOND LANG		3,614.00		3,663		4,353		690
2402140	TEXTBOOK PAYMENTS		103,254.00		105,532		92,025		(13,507)
2403650	ASSESSMENT		406.18		0		0		0
	INNOVATION FOR HIGH SCHOOLS		49,630.00		50,000		0		(50,000)
	OTHER STATE FUNDS		42,268.63		0		0		0
	NO LOSS FUNDING FOR FY19 ONLY		0		0		365,136		365,136
	State Funds	**$**	**7,395,016.30**	**$**	**7,866,397**	**$**	**7,783,016**	**$**	**(83,381)**
2402010	**State Sales Tax**		**2,161,493.12**		**2,150,687**		**2,135,547**	**$**	**(15,140)**
	TOTAL STATE FUNDS	**$**	**9,556,509.42**	**$**	**10,017,084**	**$**	**9,918,563**	**$**	**(98,521)**

Federal Funds

REVENUE CODE	DESCRIPTION		FY17 ACTUAL		FY18 BUDGETED		FY19 RECOMMENDED	CHANGE
3302020	TITLE I IMPROVING BASIC PROGRAMS	$	446,927.04	$	323,401	$	323,401	0
3302190	TITLE VI-B SPECIAL EDUCATION		440,682.38		460,577		460,577	0
3302260	TITLE II PROFESSIONAL DEVELOPMENT		37,889.30		65,929		65,929	0
3302240	VOCATIONAL FED. FDS.		27,601.21		27,493		27,493	0
3302990	OTHER FEDERAL FUNDS		1,526.72		0		0	0
3309999	TITLE III		880.71		986		986	0
TOTAL	**FEDERAL FUNDS:**	**$**	**955,507.36**	**$**	**878,386**	**$**	**878,386**	0

Other Funds

REVENUE CODE	DESCRIPTION		FY17 ACTUAL		FY18 BUDGETED		FY19 RECOMMENDED	CHANGE
1612010	TUITION - DAY SCHOOL	$	2,275.00		0		0	0
1803020	OTHER MOTOR VEHICLE-GAS		1,240.89		5,000		5,000	0
1803030	REBATES & REFUNDS		690,013.13		729,997		844,654	114,657
1803040	RENT		1,140.00		1,000		1,000	0
1901010	TUITION FROM ANOTHER COUNTY		0.00		0		0	0
1899080	SALE OF SCHOOL BUSES		0.00		0		0	0
1899090	SALE OF OTHER EQPT.		0.00		0		0	0
1899100	INSURANCE ADJUSTMENT		0.00		0		0	0
1899120	OTHER FUNDS-AUCTION		0.00		1,000		1,000	0
1900110	E-RATE		56,331.52		50,000		50,000	0
TOTAL	**OTHER FUNDS:**	**$**	**751,000.54**	**$**	**786,997**	**$**	**901,654**	**114,657**

County Funds

REVENUE CODE	DESCRIPTION		FY17 ACTUAL		FY18 BUDGETED		FY19 RECOMMENDED		CHANGE
5105000	APPROPRIAT. OPERATION	$	8,202,412.11	$	8,605,633	$	8,825,538		219,905
TOTAL	**APPROPRIATIONS**	**$**	**8,202,412.11**	**$**	**8,605,633**	**$**	**8,825,538**	**$**	**219,905**

Madison County
Department of Social Services
FY2019 Budget

Revenues:

Federal	$	1,439,083
State		843,989
Local share		495,357
Total revenues	$	2,778,429

Expenditures:

Assistance payments		
Auxiliary Grants	$	80,000.00
TANF - Manual Checks		3,000.00
AFDC - Emergency Assistance		500.00
AFDC - Foster Care		670,764.00
Adoption Subsidies		452,334.00
Fostering Futures		6,300.00
Special Needs- Adoption Assistance		254,686.00
Total assistance payments	$	1,467,584
Purchased Services		
Family Preservation	$	3,500
Substance Abuse		2,238
Adult Services		12,950
ILP Educ & Training		11,386
Independent Living		7,517
Respite Care		4,000
Promoting Safe & Stable Families		18,000
VIEW Purchases		9,797
Adult Protection		1,489
Total purchased services	$	70,877
Administration		
DSS Board	$	2,520
DSS Personnel - Regular		762,499
DSS Personnel - On Call		16,800
DSS Personnel - Fuel Worker		5,000
FICA		58,331
Retirement		94,777

Madison County
Department of Social Services
FY2019 Budget

Health Insurance		114,000
Group Life		9,200
Workers Compensation		2,872
Legal Expenses		54,000
Repairs - Office Equipment		500
Custodian		8,450
Advertisment		1,100
Security Alarm		280
Fraud Investigator		8,000
Lease Office Equipment		3,000
Postage		9,000
Telephone, Cell		12,382
Insurance - Property		150
Insurance - Auto		4,032
Insurance - Surety		1,800
Insurance - Liability		1,100
Office supplies		18,000
Janitorial supplies		1,000
Auto (gas/oil/repair)		20,000
Books & subscriptions		150
Print shop materials		500
RDA Support		2,800
Mileage		350
Lodging, Meals		13,200
Training		900
Dues		490
Furniture & Fixtures		900
Utilities		11,000
Other		885
Total purchased services	$	1,239,968
Total expenditures	$	2,778,429

Madison Parks and Recreation Authority
FY19 Budget-adjusted for the Board's award value

	D E F G H	J	K	L	M	O	P	Q	S	T
2		FY17 Actuals		FY18 thru Dec	FY18 Budget	FY18 % of Budget expended		FY19 Budget	$ Change from FY18 Budget	% change from FY18 Budget
4	**Income**									
5	410000 · Contribution from Madison Co	175,290		87,645	175,290	50%		210,300	35,010	19.97%
6	410000 · Income from Programs	191,425		139,407	191,425	73%		165,285	(26,140)	-13.66%
7	411000 · Donations									
8	411010 · Hover Ridge Pledge Payments	1,200		1,100	1,200	92%		2,400	1,200	100.00%
9	411020 · Other	29,111		22,903	56,611	40%		51,000	(5,611)	-9.91%
10	Total 411000 · Donations	30,311		24,003	57,811	42%		53,400	(4,411)	-7.63%
11	412000 · User Fees	-		-	-	0%		26,140	26,140	100.00%
12	413000 · Brought forward from prior year	-		13,391	13,391	100%		30,000	16,609	124.03%
13	414000 · Rentals	5,410		3,010	5,410	56%		5,700	290	5.36%
14	417000 · Fundraisers	26,726		10,189	26,726	38%		28,000	1,274	4.77%
15	Total Income	429,162		277,645	470,053	59%		518,825	73,348	15.60%
17	**Expense**									
18	500000 · Expenses--Operational									
19	501000 · Payroll Expenses									
20	501100 · Labor									
21	501101 · Part-Time Custodian	9,138		2,544	9,100	28%		11,138	2,038	22.40%
22	501102 · Part-Time Clerical	10,326		4,807	10,200	47%		14,586	4,386	43.00%
23	501103 · Part-Time Maintenance	20,917		6,091	20,600	30%		23,185	2,585	12.55%
24	501104 · Part-Time Driving Range			-	6,000	0%		-	(6,000)	-100.00%
25	Total 501100 · Labor	40,380		13,442	45,900	29%		48,909	3,009	6.56%
26	501110 · Fringe									
27	501111 · FICA and Medicare	2,961		1,155	3,000	39%		3,742	742	24.72%
28	501112 · VEC Expense	1,070		152	510	30%		697	187	36.75%
29	Total 501110 · Fringe	4,031		1,307	3,510	37%		4,439	929	26.47%
30	Total 501000 · Payroll Expenses	44,411		14,749	49,410	30%		53,348	3,938	7.97%
31	502000 · Leased Employee	53,903		14,045	56,270	25%		108,403	52,133	92.65%
32	503000 · Outside Services	555		1,080	750	144%		2,020	1,270	169.33%
33	504000 · Repairs & Maintenance									
34	504110 · Field Maintenance	4,992		5,793	6,700	86%		12,084	5,384	80.36%
35	504120 · Supplies	4,247		1,666	3,800	44%		6,854	3,054	80.37%
36	504130 · Maintenance	6,702		977	10,000	10%		11,273	1,273	12.73%
37	Total 504000 · Repairs & Maintenance	15,940		8,436	20,500	41%		30,211	9,711	47.37%
38	505000 · Advertising	88		351	1,029	34%		956	(73)	-7.09%
39	506000 · Utilities									
40	506100 · Electricity									
41	506101 · Red Barn	521		189	500	38%		464	(36)	-7.20%
42	506102 · PRA Office	1,164		472	1,200	39%		1,115	(85)	-7.08%
43	506103 · E1	354		40	400	10%		372	(28)	-7.00%
44	506104 · E2/Concessions	1,440		413	1,500	28%		1,393	(107)	-7.13%
45	506105 · American Legion Pavilion	669		267	700	38%		650	(50)	-7.14%
46	506106 · Hockey Rink/Concessions	445		203	500	41%		464	(36)	-7.20%
47	506107 · Soccer Field	409		160	400	40%		372	(28)	-7.00%
48	506108 · Camp Crockett	90		58	100	58%		93	(7)	-7.00%

Madison Parks and Recreation Authority
FY19 Budget-adjusted for the Board's award value

2	D E F G H	J: FY17 Actuals	L: FY18 thru Dec	M: FY18 Budget	O: FY18 % of Budget expended	Q: FY19 Budget	S: $ Change from FY18 Budget	T: % change from FY18 Budget
49	Total 506100 · Electricity	5,092	1,802	5,300	34%	4,923	(377)	-7.11%
50	506110 · Heating Services	557	1,245	600	208%	1,684	1,084	180.67%
51	506120 · Water & Sewer							
52	506121 · Portajohn Costs	9,829	4,093	10,100	41%	13,662	3,562	35.27%
53	506122 · Rec Ctr. Road	170	85	200	43%	186	(14)	-7.00%
54	Total 506120 · Water & Sewer	9,999	4,178	10,300	41%	13,848	3,548	34.45%
55	506130 · Telecommunications	2,014	959	2,100	46%	3,754	1,654	78.76%
56	Total 506000 · Utilities	17,662	8,184	18,300	45%	24,209	5,909	32.29%
57	507000 · Insurance							
58	507100 · Insurance - Vehicle	1,882	1,728	1,900	91%	1,765	(135)	-7.11%
59	507110 · Insurance - Property	222	167	200	84%	186	(14)	-7.00%
60	507120 · Insurance - General Liability	319	327	300	109%	279	(21)	-7.00%
61	507130 · Insurance - Boiler & Machinery	19	14	20	70%	19	(1)	-5.00%
62	507140 · Insurance - Public Officials	550	550	600	92%	557	(43)	-7.17%
63	507150 · Insurance - Crime	675	675	700	96%	650	(50)	-7.14%
64	507000 · Insurance - Other	-	144	0	100%	0	0	0.00%
65	Total 507000 · Insurance	3,667	3,605	3,720	97%	3,456	(264)	-7.10%
66	508000 · Seminars & Tuition	90	90	250	36%	225	(25)	-10.00%
67	509000 · Office Supplies	1,592	93	2,500	4%	5,199	2,699	107.96%
68	510000 · Postal Service	176	241	200	121%	448	248	124.00%
69	511000 · Fuel	2,960	1,512	3,000	50%	2,787	(213)	-7.10%
70	512000 · Janitorial	294	271	300	90%	279	(21)	-7.00%
71	513000 · Small Tools & Equipment	3,805	1,532	3,900	39%	5,276	1,376	35.28%
72	514000 · Fees							
73	514010 · Direct Deposit Fee	56	22	100	22%	90	(10)	-10.00%
74	514020 · Bank Fees	349	111	362	31%	337	(25)	100.00%
75	514030 · Credit Card Processing Fees	-	299	1,200	25%	1,190	(10)	-0.83%
76	Total 514000 · Fees	405	432	1,662	26%	1,617	(45)	-2.73%
78	516000 · Capital Outlays							
79	516100 · Tools & Equipment	11,225	6,309	10,000	63%	11,273	1,273	12.73%
80	516200 · Building/Infrastructure Dev							
81	516201 · Carpenter Pavilion Projects	3,679	321	3,679	9%	-		
82	516203 · Football Field Projects	6,392	1,715	6,392	27%	-		
83	516205 · Driving Range	-	806	-	100%	-		
84	516206 · Irrigation Project	-	6,535	-	100%	-		
85	516200 · Building/Infrastructure Dev - Other	10,847	5,097	44,013	12%	27,054	(16,959)	-38.53%
86	Total 516200 · Building/Infrastructure Dev	20,918	14,473	54,084	27%	27,054	(16,959)	-31.36%
87	Total 516000 · Capital Outlays	32,143	20,782	64,084	32%	38,327	(15,686)	-24.48%
88	517080 - Fundraisers	18,357	10,009	18,357	55%	17,997		
89	517100 · Program Expenses	217,540	147,816	217,540	68%	224,066		
98	Total Expense	413,587	233,228	461,772	51%	518,825	57,053	12.36%
99	**Net Income**	15,575	44,416	8,281		(0)	(8,281)	-100.00%