



Madison County

Proposed FY19 Budget

Public Hearing on 7:00 PM on April 10, 2018

Presentation Agenda

Overview & Highlights

Budget Summary

Uses of Funds

- Operations
- Schools
- Debt
- Capital Projects

Sources of Funds

Personnel

Budget Adoption Timetable

Overview

Similarities to the County's budget adopted last spring

- No significant additions or deletions to service programs
- No major changes to service programs
- No changes to tax rates

Changes in approach and presentation

- Restoration of deferred spending to FY18 budget
- Separation of ongoing operations from one-time spending
- Preparing for expanded facility renovation/equipment replacement program

Major concerns

- Unknown cost of public safety radio replacement & primary school renovation projects
- Uncertain level of state funding for schools

Overview, continued

- This is a maintenance budget, built for the purpose of continuing existing services during FY19
- Operating budgets would be maintained at stable levels in FY19
- Although the focus is on sustaining operations, the proposal endeavors to position the County to meet the opportunities and challenges in the years ahead
- This proposal continues the County's effort to be clearer and more transparent its operations to the County's residents and business operators
 - Peripheral documents have been included in the budget package
 - All documents are available for viewing in one place on the County's new web site

Highlights

- All projected expenses are covered
- \$39,639,798 operating budget outlays, net of interfund transfers
- “New” monies receipts total \$39,562,988
- Balanced using \$76,810 accumulated from prior year surpluses (fund balance) and \$108,195 in unspent bond proceeds
- \$1,642,000 is scheduled for capital spending (mostly heavy maintenance & replacement)
- \$312,348 contingency: \$265,120 for unexpected/unknown contingencies and the balance for potential employee leave payout.
- Stabilization fund to help level CSA outlays as they fluctuate from year to year
- Process improvements: lifetime dog license, change in personal property tax filing procedures
- No new debt is anticipated during FY19 although significant borrowing in FY20 is projected.

Highlights, continued

Operations

- \$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

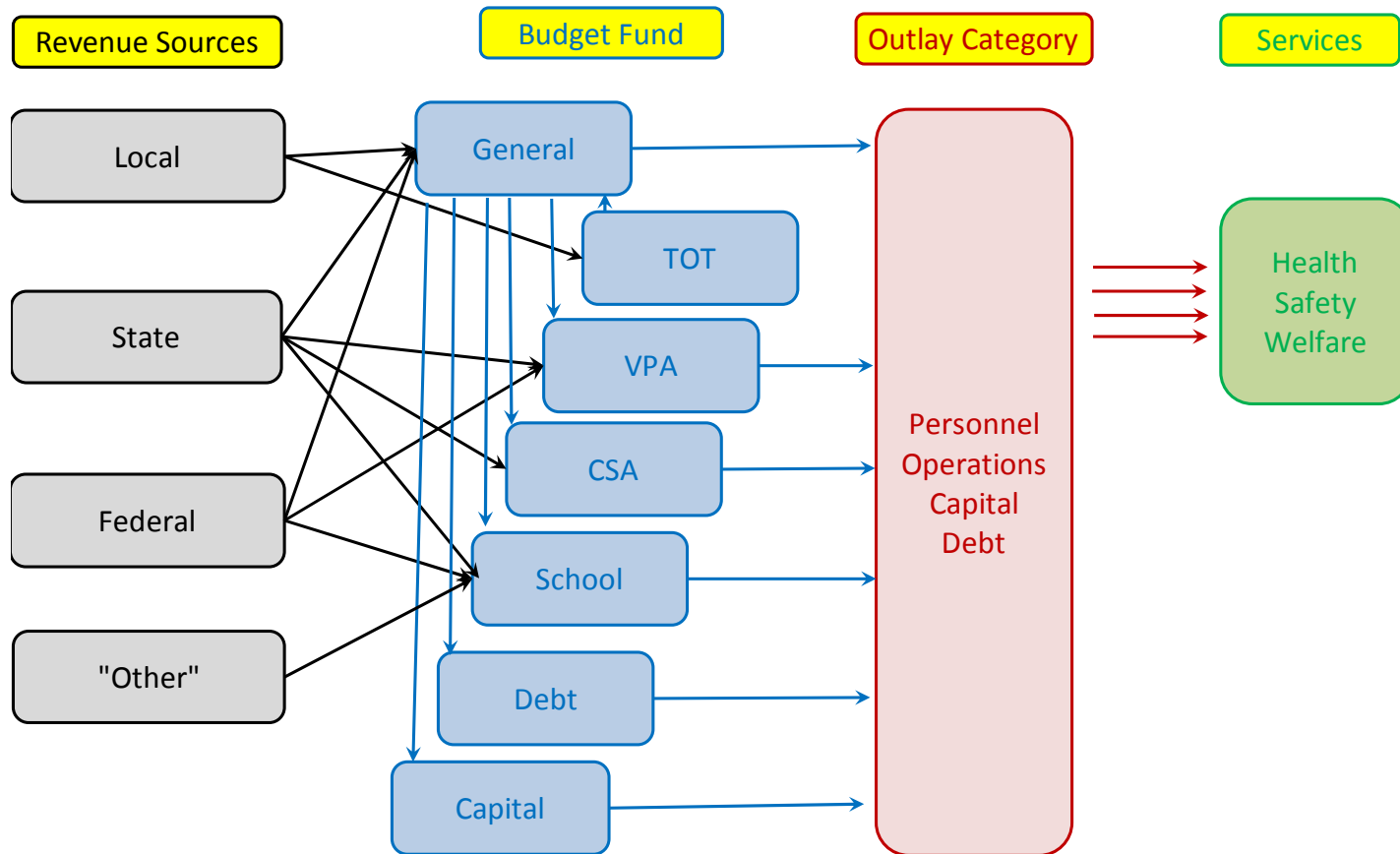
Revenue

- Monies "found" via revenue estimates that are higher than in years past
- Use of retained earnings (accumulated surpluses from prior budget years, aka the "fund balance")
- No tax increases proposed (unless we count change associated annual vs lifetime dog tags)

Overall Summary by Fund

Fund:	General Fund								County Capital					Total	
	General	TOT	School Operating	School Food	VPA	CSA	Capital Projects	Debt Service	General	TOT	School	Projects	School Capital		
Local Revenue	19,754,653	97,500													19,852,153
State Revenue	2,638,568		9,918,563	20,000	843,989	1,969,280									15,390,400
Federal Revenue	138,117		878,386	452,000	1,439,083										2,907,586
Other Revenue			901,654	403,000											1,304,654
Transfer in from General Fund			8,738,538		495,357	984,640		1,488,663			87,000	719,556	300,000		12,813,754
Transfer in from TOT	47,500														47,500
Transfer in from Co Capital Projects Fund	108,195														108,195
Use of Fund Balance	76,810						108,195					365,444			1,827,005
Sources of Funds	22,763,843	97,500	20,437,141	875,000	2,778,429	2,953,920	108,195	1,488,663	1,251,556	25,000	87,000	1,085,000	300,000		54,251,247
Operations	10,744,296	50,000	20,437,141	875,000	2,778,429	2,953,920		1,488,663	145,000	25,000	87,000	1,085,000	300,000		40,969,450
Contingency	312,348														312,348
Transfer to General Fund		47,500					108,195								155,695
Transfer to Schools	8,738,538								87,000						8,825,538
Transfer to VPA	495,357														495,357
Transfer to CSA	984,640														984,640
Transfer to Capital Fund									719,556						719,556
Transfer to School Capital Fund									300,000						300,000
Transfer to Debt Service	1,488,663														1,488,663
Uses of Funds	22,763,843	97,500	20,437,141	875,000	2,778,429	2,953,920	108,195	1,488,663	1,251,556	25,000	87,000	1,085,000	300,000		54,251,247

Flow of Monies In & Out of County Funds

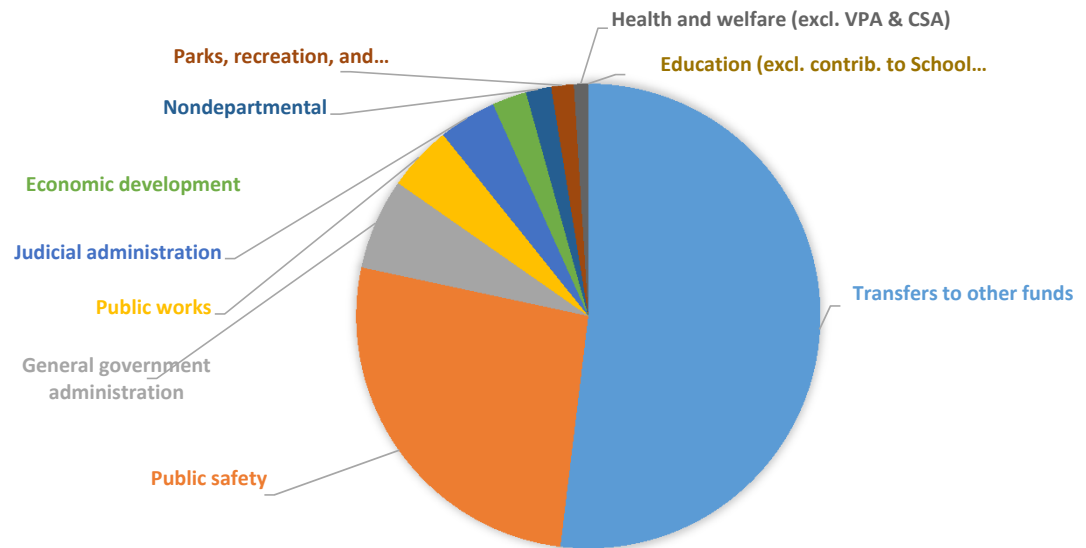


Proposed FY19 Budget Summary

	<u>FY18 Adopted</u>	<u>FY19 Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
Operating Budget	General Operations	\$22,718,822	\$22,763,843	\$45,021 0.20%
	School Operations	20,288,100	20,437,141	149,041 0.73%
	School Food Services	875,000	875,000	0 0.00%
	Social Services (VPA)	2,778,429	2,778,429	0 0.00%
	Children's Services Act (CSA)	3,500,000	2,953,920	(546,080) -15.60%
	County Capital Projects Fund		108,195	108,195
	County Debt Service	1,544,481	1,488,663	(55,818) -3.61%
	Transient Occupancy Tax (TOT) Fund	82,500	97,500	15,000 18.18%
	Gross Budgeted Expenditures:	\$51,787,332	\$51,502,691	(\$284,641) -0.55%
	Less Transfers: School—Operational	\$8,605,633	\$8,738,538	\$132,905 1.54%
	County Debt Service	1,544,481	1,488,663	(55,818) -3.61%
	Social Services (VPA)	496,027	495,357	(670) -0.14%
	Children's Services Act (CSA)	1,150,000	984,640	(165,360) -14.38%
	County Capital Projects Fund to GF		108,195	108,195
	TOT Fund (to GF)	32,500	47,500	15,000 46.15%
Total Transfers:	\$11,828,641	\$11,862,893	\$34,252 0.29%	
Net Operating Budget Expenditures	\$39,958,691	\$39,639,798	(\$318,893) -0.80%	
Capital Budget	General Operations		\$1,251,556	\$1,251,556
	School Operations		87,000	87,000
	County Capital Projects Fund		1,085,000	1,085,000
	School Capital Projects Fund		300,000	300,000
	Transient Occupancy Tax (TOT) Fund		25,000	25,000
	Gross Budgeted Expenditures:		\$2,748,556	\$2,748,556
	Less Transfers:			
	School Operating Fund (from GF)		87,000	87,000
County Capital Projects Fund (from GF)		719,556	719,556	
School Capital Projects Fund (from GF)		300,000	300,000	
Total Transfers:		\$1,106,556	\$1,106,556	
Net Capital Budget Expenditures		\$1,642,000	\$1,642,000	
Total Budget	39,958,691	\$41,281,798	1,323,107 3.31%	

General Fund Outlays by Function

Transfers to other funds	\$11,796,141	51.92%
Public safety	6,006,195	26.44%
General government administration	1,439,414	6.34%
Public works	1,031,968	4.54%
Judicial administration	913,785	4.02%
Economic development	544,630	2.40%
Nondepartmental	403,000	1.77%
Parks, recreation, and cultural	355,690	1.57%
Health and welfare (excl. VPA & CSA)	224,379	0.99%
Education (excl. contrib. to School Board)	3,620	0.02%
	<u>\$22,718,822</u>	100.00%



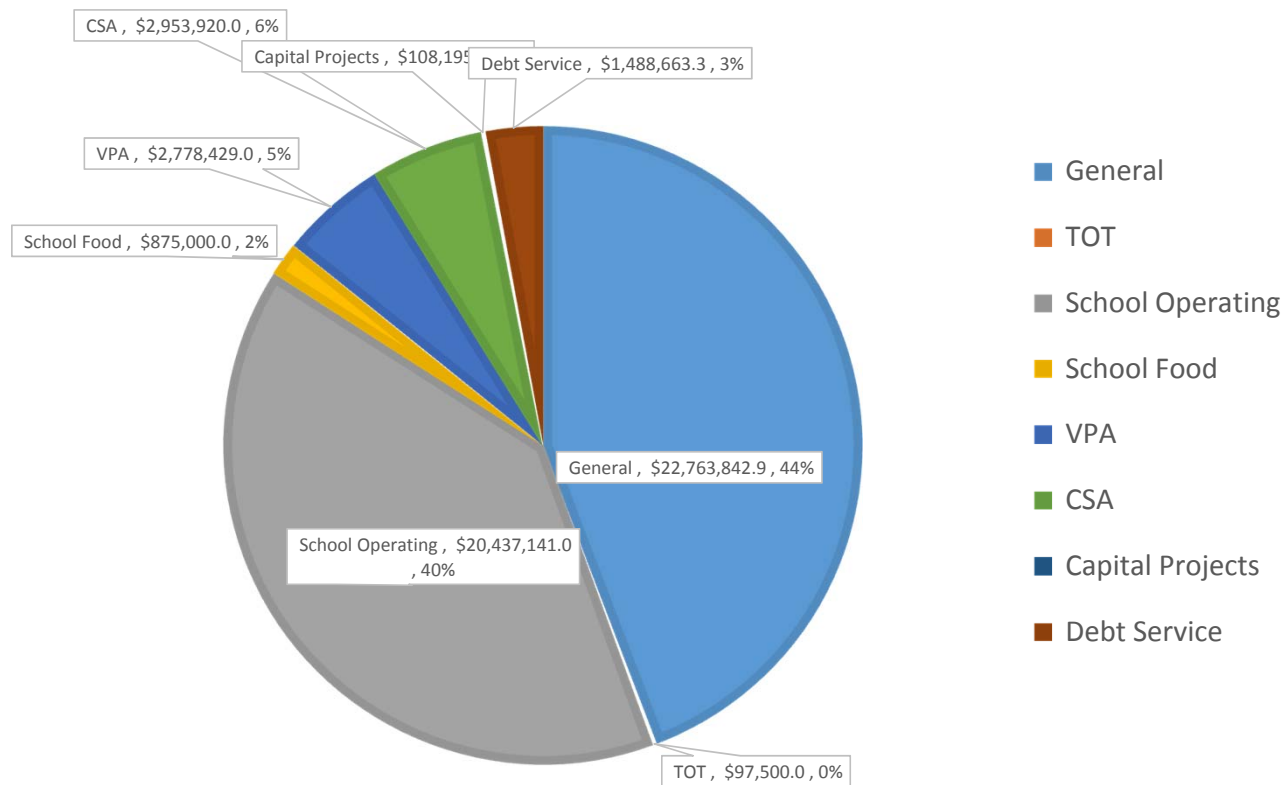
Funding for Schools & Other Organizations

<u>Agency</u>	<u>FY19 Funding</u>	<u>\$ Change</u>	<u>% Change</u>
Madison County School Board	\$8,873,538	\$132,905	1.54%
Virginia Public Assistance <small>(Social Services)</small>	495,357	(670)	-0.14%
Comprehensive Services Act	984,640	(165,360)	-14.38%
Parks & Recreation Authority <small>(net)</small>	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%

Donations

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

Uses of General Fund Monies by Fund

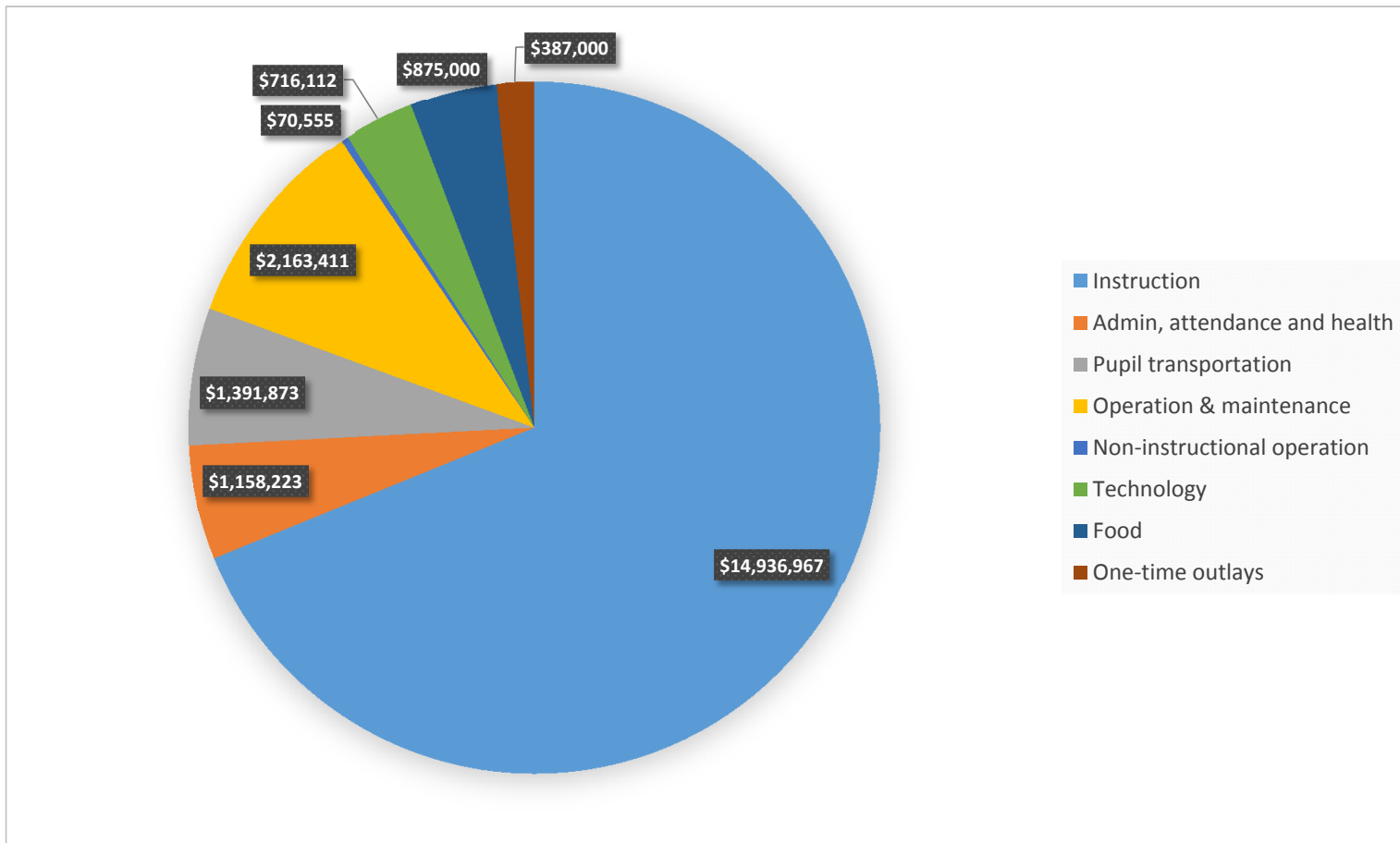


School Outlays

	<u>FY18 Budget</u>	<u>FY19 Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
Instruction	\$14,831,383	\$14,936,967	\$105,584	0.71%
Admin, attendance and health	1,102,954	1,158,223	55,269	5.01%
Pupil transportation	1,455,630	1,391,873	(63,757)	-4.38%
Operation & maintenance	2,130,726	2,163,411	32,685	1.53%
Non-instructional operation	70,555	70,555	-	0.00%
Technology	696,852	716,112	19,260	2.76%
Food	875,000	875,000	-	0.00%
One-time outlays		387,000	387,000	
Total	<u>\$21,163,100</u>	<u>\$21,699,141</u>	<u>\$536,041</u>	<u>2.53%</u>

*	School Bus	\$87,000
	MCPS HVAC Replacement	100,000
	MCHS Athletic Field Fence	25,000
	MCHS Track Resurfacing	45,000
	MCPS Light Soccer Field	100,000
	MCPS Softball Field Installation	30,000

Use of Monies for School Purposes



Capital Projects

Major Projects

- Madison Primary School renovation/HVAC replacement project
- Public safety radio system replacement project

-----*New financial policy*-----

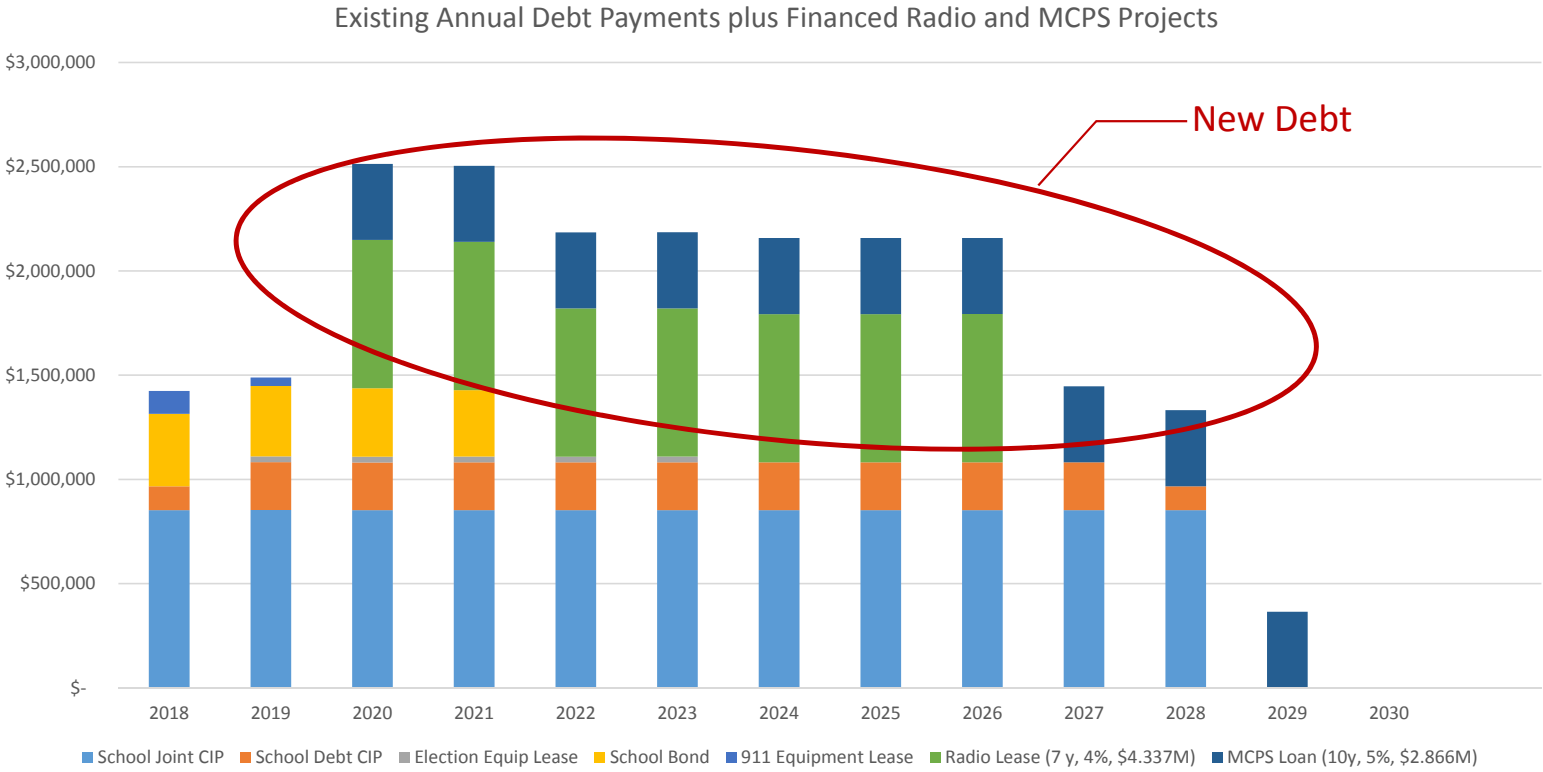
Capital and One-time Spending

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

Capital Projects, continued

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

Debt Payments

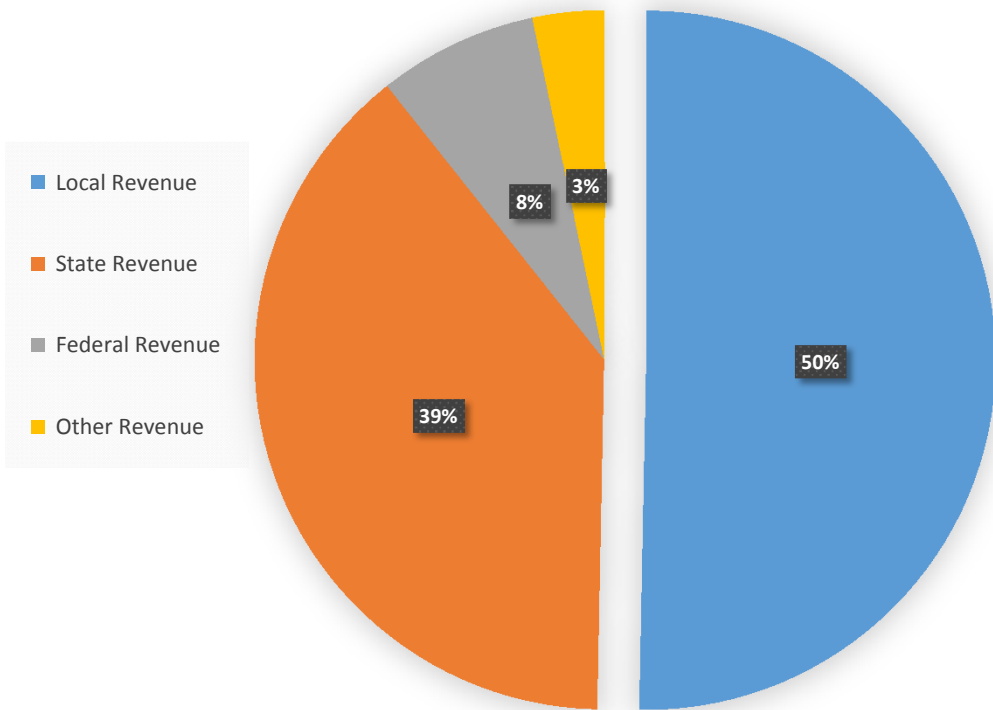


Sources of Funds

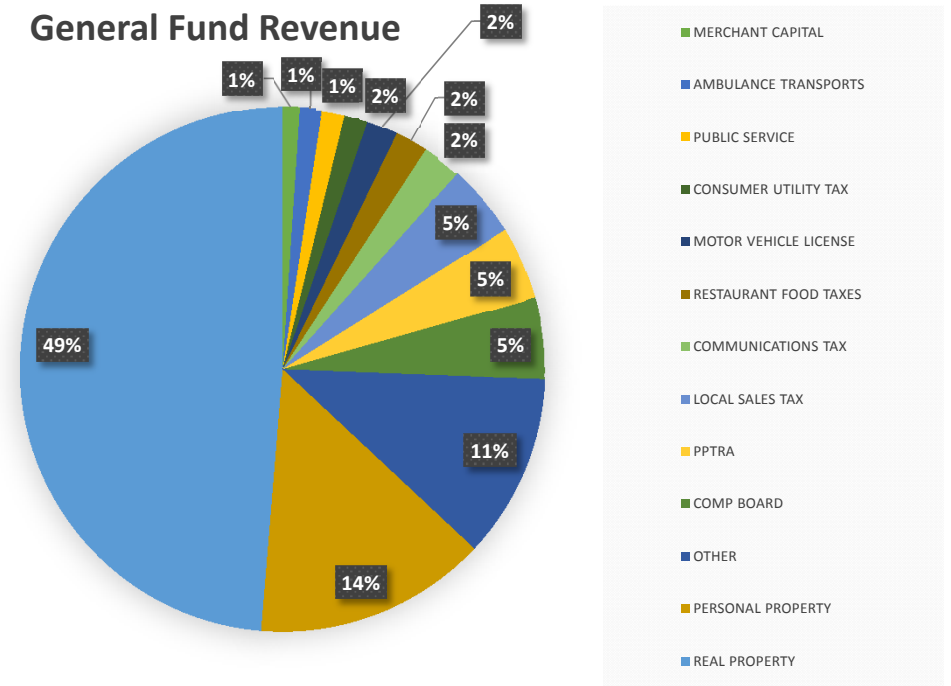
All Revenue		General Fund Revenue	
Local Revenue	\$ 19,852,153	REAL PROPERTY	\$11,125,000
State Revenue	\$ 15,390,400	PERSONAL PROPERTY	3,275,000
Federal Revenue	\$ 2,907,586	OTHER	2,596,524
Other Revenue	\$ 1,304,654	COMP BOARD	1,145,766
	<hr/>	PPTRA	1,029,053
	\$ 39,454,793	LOCAL SALES TAX	1,025,000
		COMMUNICATIONS TAX	550,000
		RESTAURANT FOOD TAXES	460,000
		MOTOR VEHICLE LICENSE	440,000
		CONSUMER UTILITY TAX	330,000
		PUBLIC SERVICE	320,000
		AMBULANCE TRANSPORTS	310,000
		MERCHANT CAPITAL	240,000
			<hr/>
			\$22,846,343

Sources of Funds, continued

All Revenue



General Fund Revenue



- Local Revenue
- State Revenue
- Federal Revenue
- Other Revenue

- MERCHANT CAPITAL
- AMBULANCE TRANSPORTS
- PUBLIC SERVICE
- CONSUMER UTILITY TAX
- MOTOR VEHICLE LICENSE
- RESTAURANT FOOD TAXES
- COMMUNICATIONS TAX
- LOCAL SALES TAX
- PPTRA
- COMP BOARD
- OTHER
- PERSONAL PROPERTY
- REAL PROPERTY

Personnel

- No changes to benefit programs
- 2% cost of living adjustment
- One new Parks and Recreation Authority employee
- Conversion of part-time 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 (grant funded)
- Additional monies for court security staffing
- Creation of a new part-time Emergency Services Coordinator

Schedule Going Forward

April 10 (7 pm)

- Public hearing on the FY19 operating and capital budgets
- Public hearing on the FY19 tax rates
- Public hearing on the FY19 administrative fee schedule

Budget, rates, fees and ordinances adjusted as better information becomes available

April 24

Public hearing on the personal property tax filing procedure change

Public hearing on the lifetime dog tag ordinances

Consider adopting budgets, rates, fees and ordinance depending on

(a) status of state funding, and

(b) feedback on the proposals

May-June

Authorize the implementation of the operating budget and certain portions of the capital budget via an appropriation resolution.



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