

# **MADISON COUNTY BOCC FY25/26 BUDGET WORKSHOP PRESENTATION**

**August 11, 2024**

**Clerk of Court Billy Washington**

# AGENDA

Budget Preparation

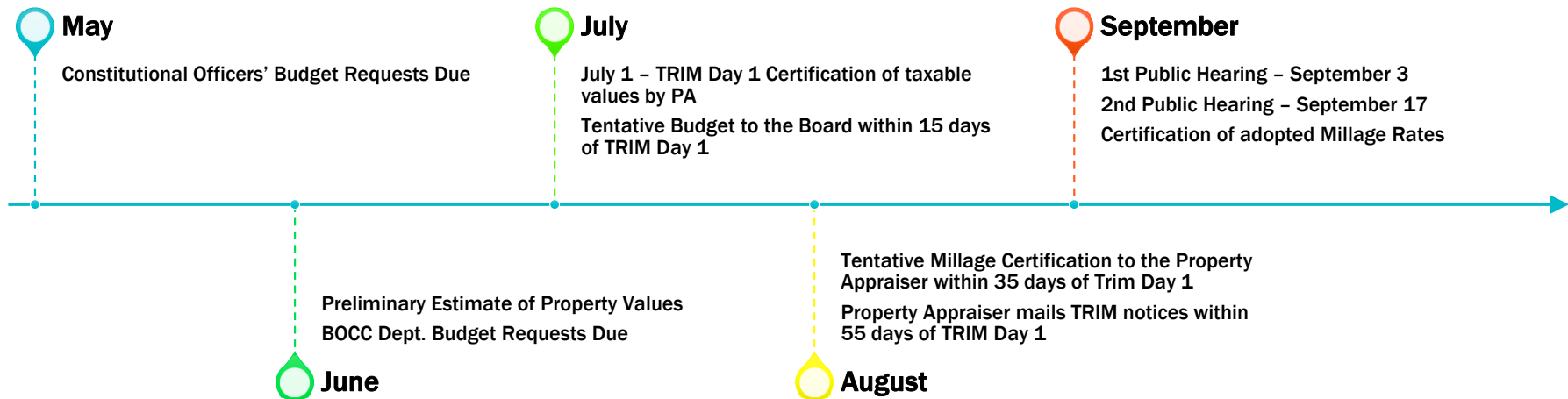
Funds Overview

Potential Headwinds

Opportunities



# BUDGET PREPARATION TIMELINE



# COUNTY FUNDS

## MAJOR FUNDS

Fund 10 – General Fund  
Fund 20 – Transportation  
Fund 30 – Law Enforcement  
Fund 40 – Solid Waste  
Fund 42 – TDC  
Fund 43 – TDC Building  
Fund 50 – EMS  
Fund 53 – SA Fire  
Fund 80 – Small County Surtax  
Fund 81 – Fiscally Constrained

## OTHER FUNDS

Fund 12 – CARES/ARPA  
Fund 13 – Soil & Water  
Fund 15 – State Court Fac.  
Fund 16 – Article V IT  
Fund 17 – Building Dept.  
Fund 18 - \$65 Court Costs  
Fund 19 – Emergency Man.  
Fund 21 – Capital Projects  
Fund 31 – Firearms Training  
Fund 32 – Crime Prevention  
Fund 33 – Law Enforcement Ed.  
Fund 34 – Radio Communication  
Fund 35 – Criminal Justice Ed.  
Fund 51 – Landfill Closure  
Fund 52 – E-911  
Fund 60 – Constitutional Fuel Tax  
Fund 61 – Local Option Fuel  
Fund 82 – Indigent Care  
Fund 94 – SHIP  
Fund 96 – Recycle Grant

# FUND 10 – GENERAL FUND

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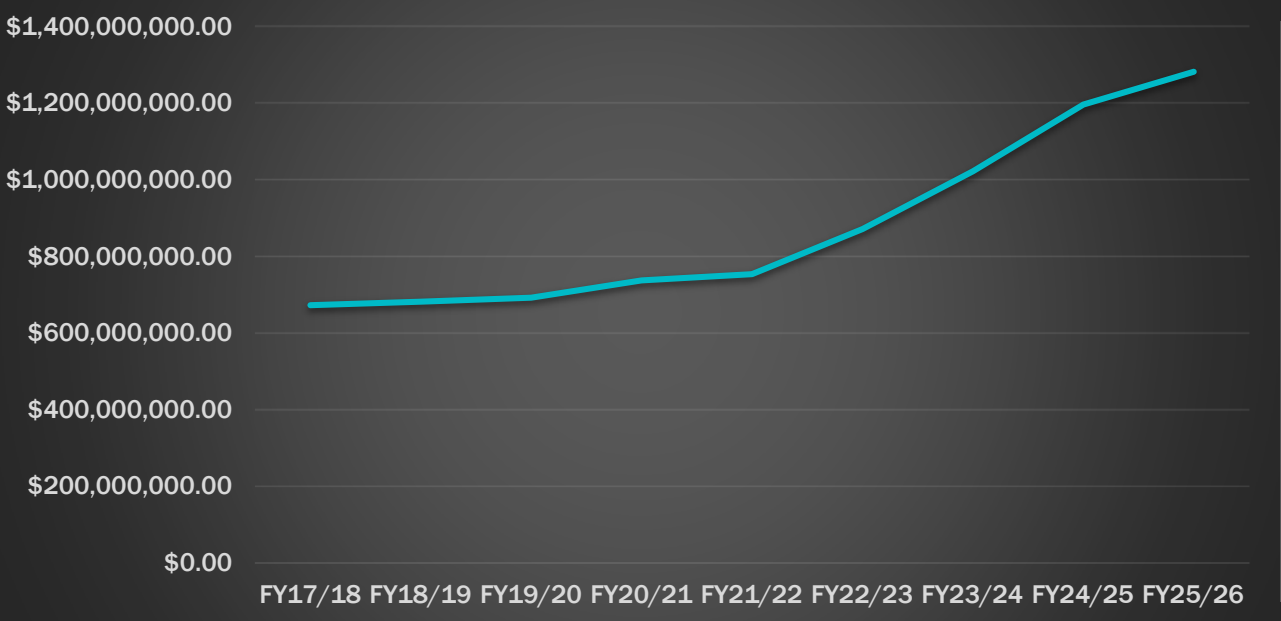
## REVENUES

- Ad Valorem Taxes
- Sales Tax
- Various Other Taxes
- Various Fees
- Library Grant
- Interest on Investments

## EXPENDITURES

- County Administration
- Some County Departments
- Constitutional Offices
  - Sheriff
  - Property Appraiser
  - Tax Collector
  - Supervisor of Elections
  - Clerk of Court
- Professional Services
- Building Maintenance and Repairs

# JUNE 1<sup>ST</sup> ESTIMATE OF TAXABLE VALUES OF NON-EXEMPT PROPERTIES

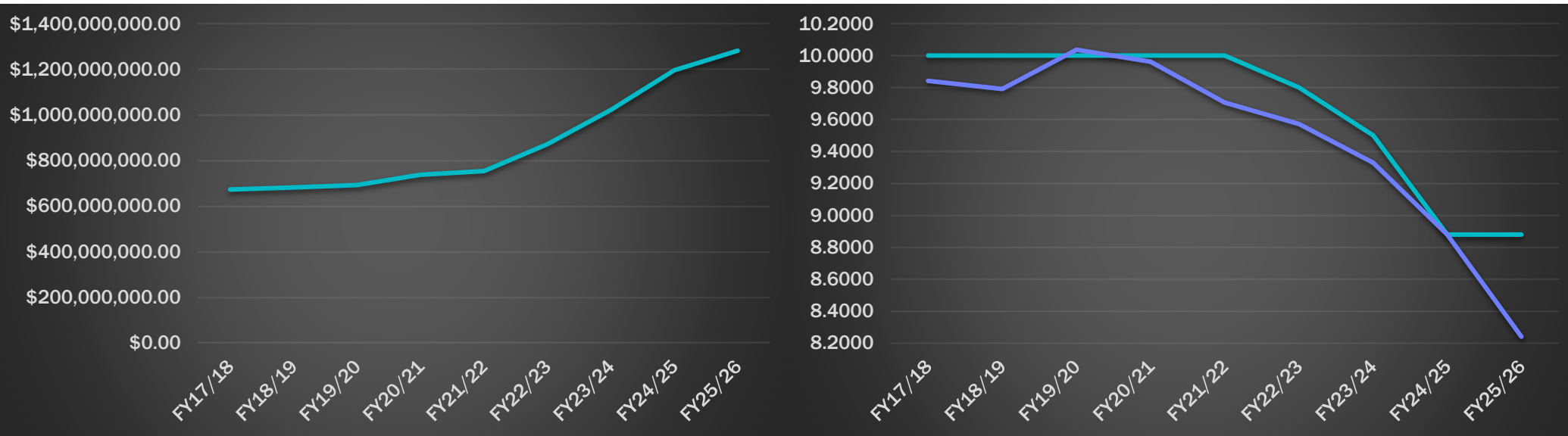


To: Taxing Authorities as addressed  
 From: Marie R. Smith  
 Madison County Property Appraiser  
 Re: F.S. 200.065(8)

Below please find an ESTIMATE of the total assessed value of non-exempt property for the current year for budget planning purposes. Due to on going changes required before July 1 certification these numbers reflect taxable values determined by the information available as of this date.

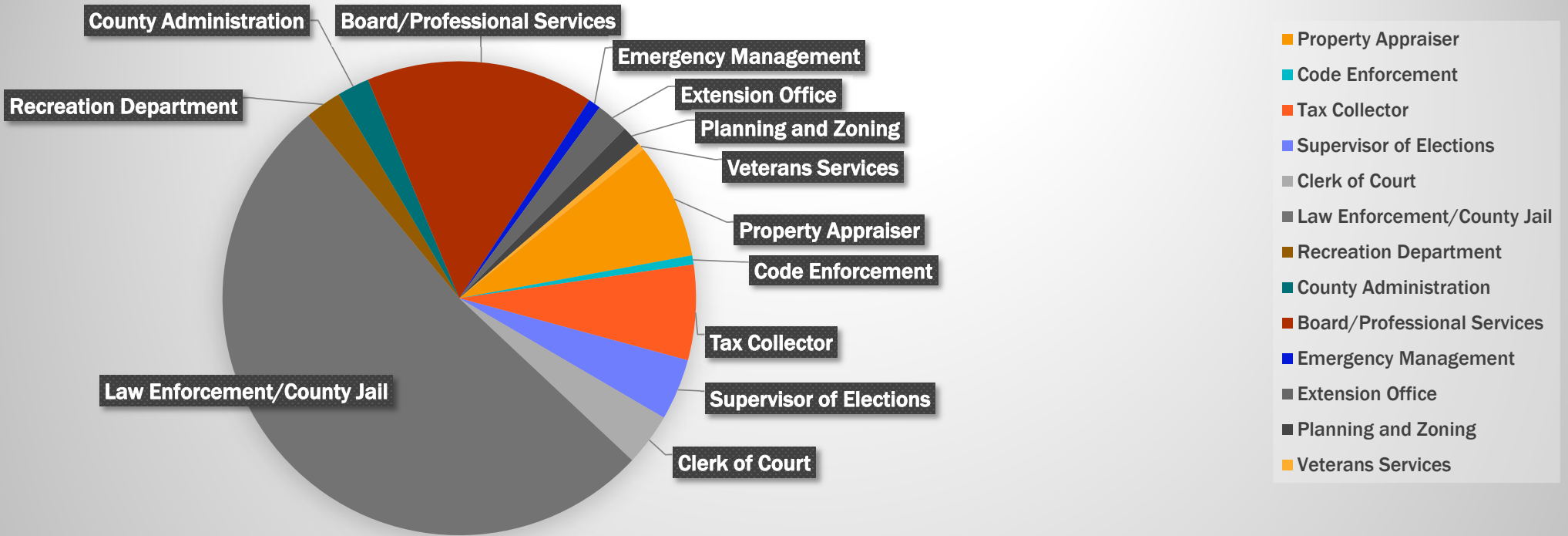
Board of County Commissioners	\$ 1,281,230,753
Suwannee River Water Management District	\$ 1,292,807,130
School Board	\$ 1,437,975,277
City of Madison	\$ 124,464,068
Town of Lee	\$ 15,838,828
Town of Greenville	\$ 16,714,249

# DETERMINATION OF MILLAGE RATE



**Rolled back rate: When property values rise, property taxes generate more revenue. For the total revenue generated to stay the same, the tax rate must decrease.**

# GENERAL FUND EXPENDITURES



# GENERAL FUND EXPENDITURES

## Average Cost per Tax Parcel (16,367 Parcels)

### County Departments

Administration	\$18.16
County Commission/Professional Services	\$129.45
Code Enforcement	\$5.17
Planning and Zoning	\$11.29
Parks and Recreation	\$20.85
Emergency Management	\$7.08

### Constitutional Officers (includes only that portion of budget funded by the BOCC General Fund)

Sheriff/County Jail	\$432.75
Property Appraiser	\$65.99
Tax Collector	\$54.04
Supervisor of Elections	\$34.81
Clerk of Court	\$29.75

# FUND 20 – TRANSPORTATION

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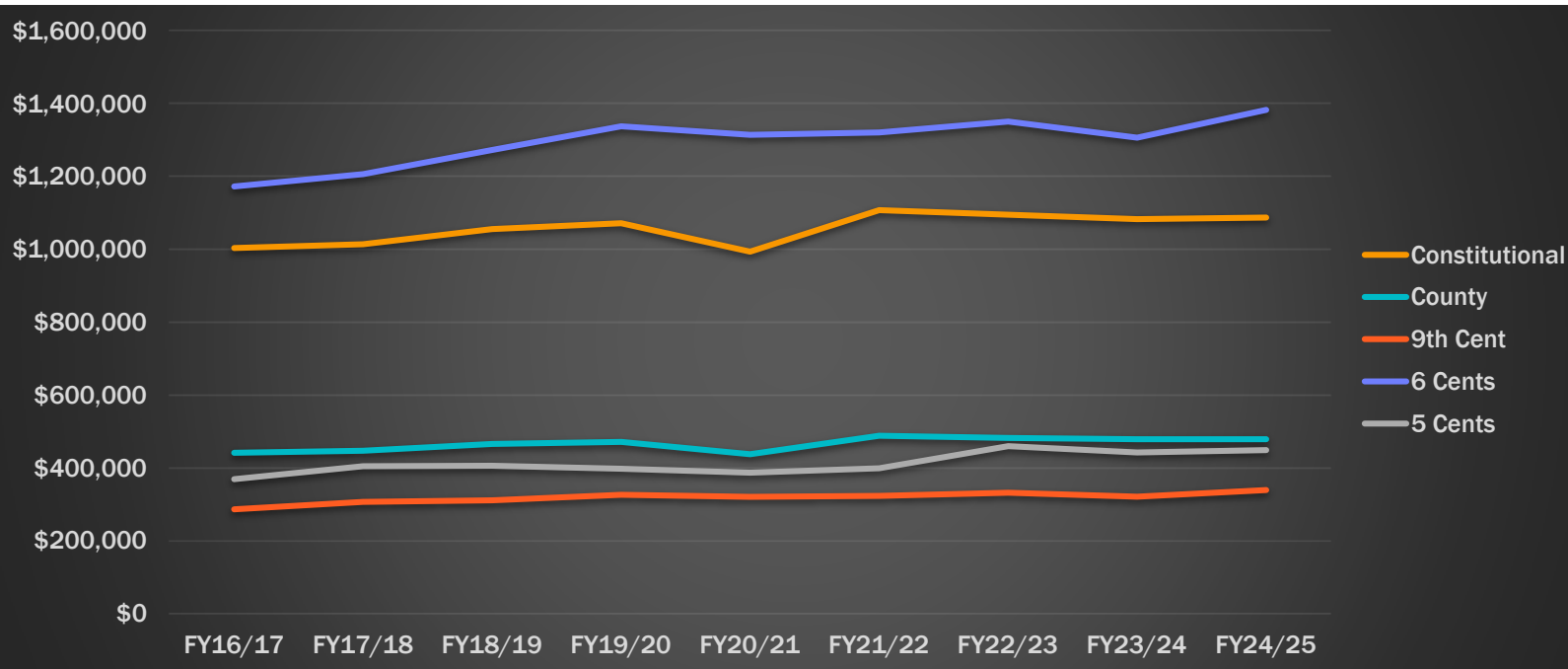
## REVENUES

- Gas Tax
- Permitting Fees
- Interest on Investments

## EXPENDITURES

- Payroll
- Equipment Leases
- Fuel
- Materials

# CONSTITUTIONAL, COUNTY, 9<sup>TH</sup> CENT, 6 CENTS & 5 CENTS GAS TAXES



Constitutional – 80% Fund 60  
20% - Fund 20

County, Ninth Cent & 6 Cents –  
Fund 20

5 Cents – Fund 61

\*\* Updated estimates for fuel tax  
revenues have not been provided  
by the State \*\*

# CONSTITUTIONAL AND COUNTY GAS TAXES

Constitutional Gas Tax is 2 cents on each gallon of fuel sold

County Gas Tax is 1 cent on each gallon sold

Madison's monthly distribution of funds is determined as follows:

Monthly Statewide Constitutional/County Fuel Receipts X Distribution Factor

$\frac{1}{4}$ X County Area/Statewide Area	0.30000%
$\frac{1}{4}$ X County Population/Statewide Population	0.02065%
$\frac{1}{2}$ X County Fuel Tax Collected/Statewide Fuel Tax Collected	0.14409%
Distribution Factor	0.46470%

# FUND 30 – LAW ENFORCEMENT

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## REVENUES

- Grants
- Transfers from other funds
- SRO contract

## EXPENDITURES

- Law Enforcement
- Detention
- E-911
- Maintenance
- Animal Services

# FUND 40 – SOLID WASTE

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## REVENUES

- Special Assessment
- Collection Service

## EXPENDITURES

- Payroll
- Tipping Fees
- Fuel
- Supplies

# FUND 42 – TDC

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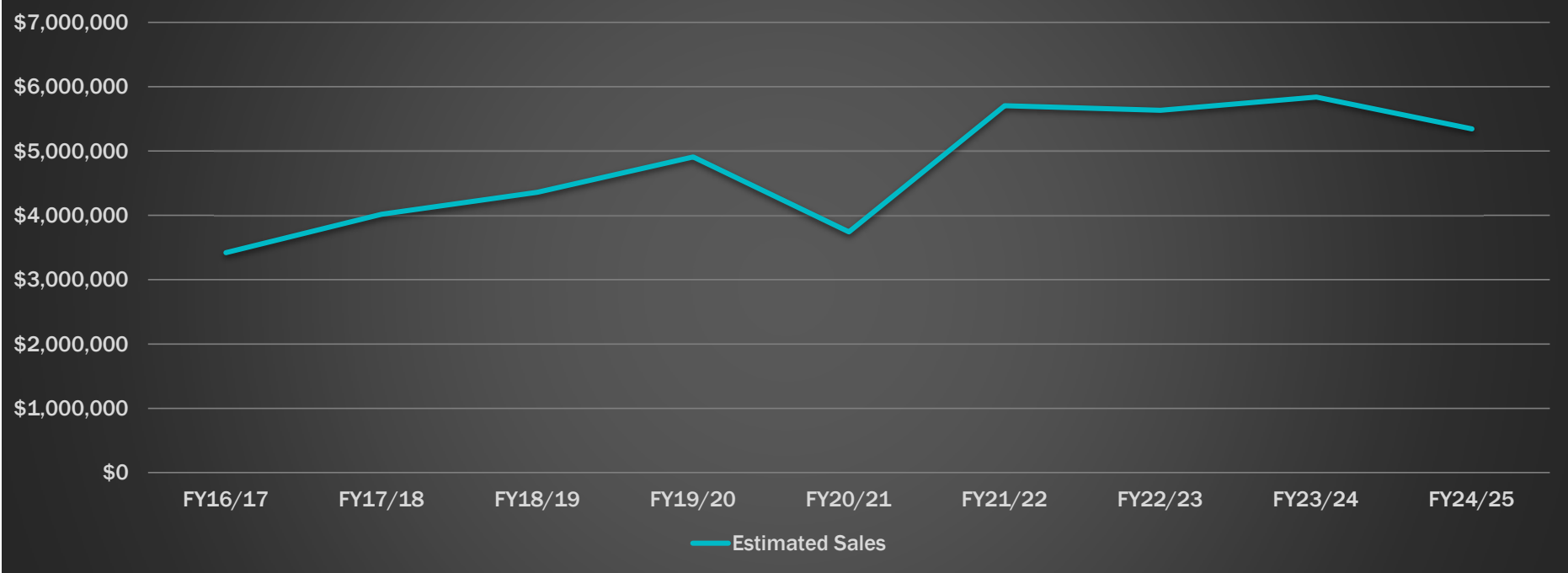
## REVENUES

- Tourist Tax

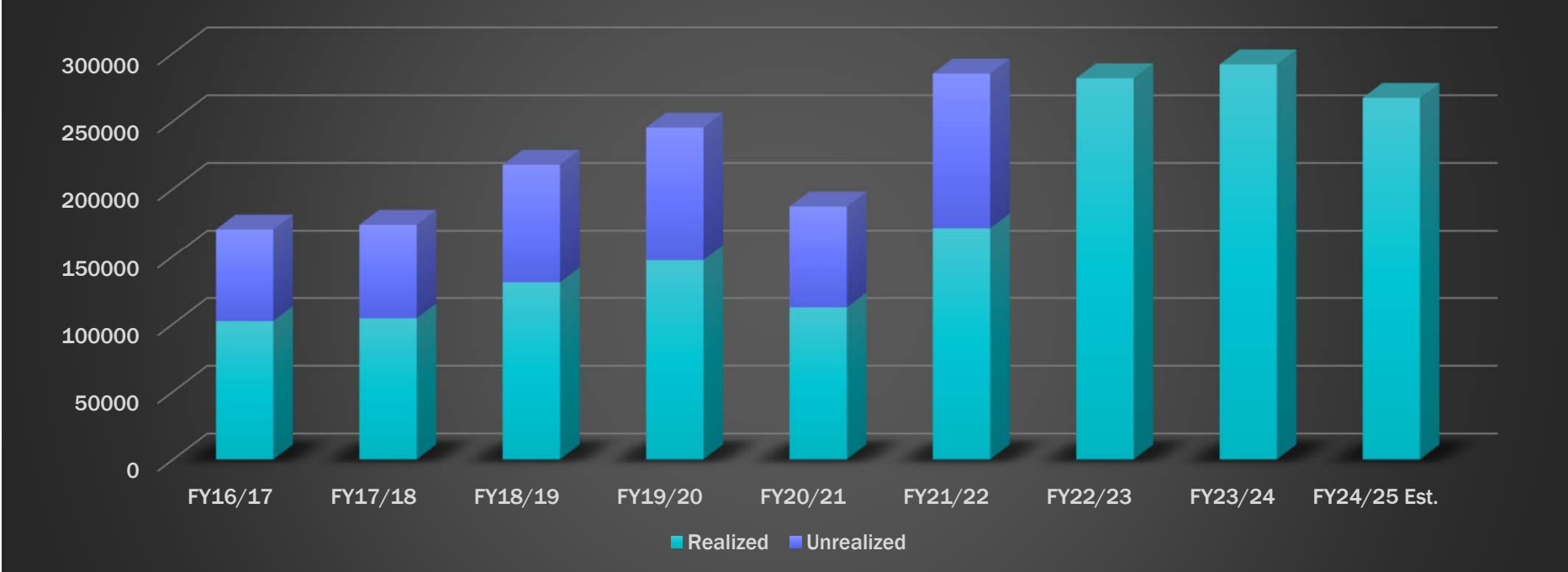
## EXPENDITURES

- Advertising
- Grant Awards

# ESTIMATE OF TAXABLE SALES OF TRANSIENT RENTAL FACILITIES



# TOURIST DEVELOPMENT TAX REVENUE



# FUND 43 – TDC BUILDING

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## REVENUES

- Tourist Tax

## EXPENDITURES

- Hopefully a Building

# FUND 50 – EMS

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## REVENUES

- Ambulance Fees
- Grants
- Transfer from other funds

## EXPENDITURES

- Payroll
- Supplies
- Maintenance
- Consultants

# FUND 53 – FIRE

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## REVENUES

- Special Assessment
- Grants

## EXPENDITURES

- Payroll
- Transfer to Volunteer FDs
- Supplies

# FUND 80 – SMALL CO. SURTAX

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## REVENUES

- Small County Surtax
- Interest on investments

## EXPENDITURES

- Dispatch Services
- Animal Care and Control
- Indigent Care at MCMH

# FUND 80 – SMALL CO. SURTAX

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## Governed by Interlocal Agreement

- Dispatch Services
  - Animal Care and Control
  - Hospital Indigent Care
- Up To \$250,000 Per Year

MADISON BOCC	79.971342	\$ 1,675,288	100.000000	\$ 2,094,861
Greenville	3.658841	\$ 76,648	0.000000	\$ -

July 18, 2025

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Calculated by the Florida Department of Revenue's Office of Tax Research

<b>Local Discretionary Sales Surtax</b>				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2026				
### Refer to the Table Notes for Instructions on Using These Estimates ###				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Lee	1.974375	\$ 41,360	0.000000	\$ -
Madison	14.395441	\$ 301,564	0.000000	\$ -
Countywide Total	100.000000	\$ 2,094,861	100.000000	\$ 2,094,861

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# FUND 81 – FISCALLY CONST.

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## REVENUES

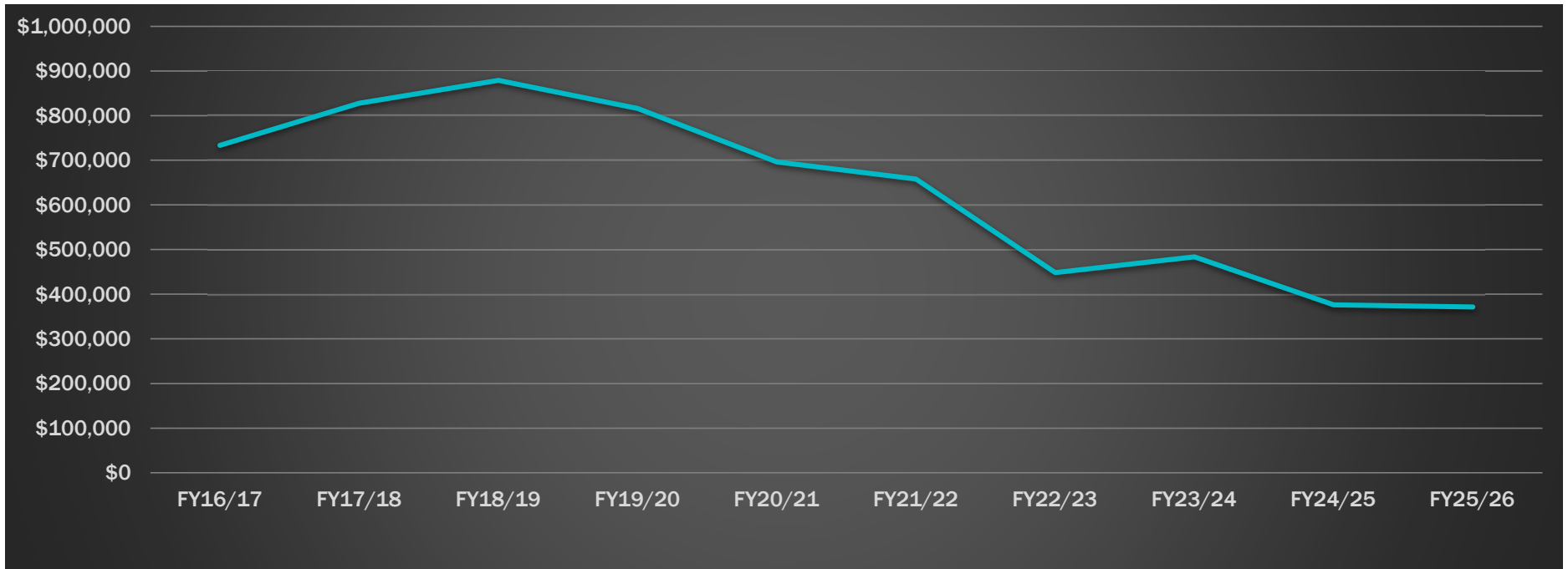
- Fiscally Constrained Allocation from State General Revenue

## EXPENDITURES

- Transfer to Landfill Closure Fund

# FUND 81 – FISCALLY CONST.

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# FUND 81 – FISCALLY CONST.

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## Relative Revenue Raising Capacity Factor

Fiscal Year's Taxable Value - \$1,281,230,753

1 Mill = \$1,281,230

$\$1,281,230 / 17,335 = \$73.91$  (pop. - 1314 inmates)

If <\$25 - a value of 1

If \$25-\$30 - a value of 0.75

If \$30-\$50 - a value of 0.5

If >\$50 - no value

## Local Effort Factor

Millage rate X 0.1

$8.8776 \times 0.1 = 0.88776$

Sum = 0.88776

# FUND 81 – FISCALLY CONST.

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Total amount available this year = \$10,152,000  
SB 110 – Rural Renaissance Bill would have  
increased this amount to at least \$50,000,000.

$$100(17,335/8,557,650) = 0.20257$$

$$41815/44697 = 0.93552$$

It would have drastically changed the rules.  
Prior year sales and use tax coll. - \$8,557,650  
Population - 17,335  
Per capita income from Dept. of Comm. - \$44,697  
Median per capita income of participating  
counties from Dept. of Comm. - \$41,815

$$0.93552 + 0.20257 = 1.13809$$

# OTHER FUNDS

Fund 11 - Long Term Debt  
Fund 12 - CARES/ARPA  
Fund 13 - Soil & Water  
Fund 15 - State Court Fac.  
Fund 16 - Article V IT  
Fund 17 - Building Dept.  
Fund 18 - \$65 Court Costs  
Fund 19 - Emergency Man.  
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Fund 51 - Landfill Closure  
Fund 52 - E-911  
Fund 60 - Constitutional Fuel Tax  
Fund 61 - Local Option Fuel  
Fund 70 - DOJ Equitable Sharing  
Fund 71 - OJP Grant  
Fund 72 - State Confiscations  
Fund 73 - ICE Equitable Sharing  
Fund 82 - Indigent Care  
Fund 94 - SHIP  
Fund 95 - CDBG  
Fund 96 - Recycle Grant  
Fund 99 - Payroll

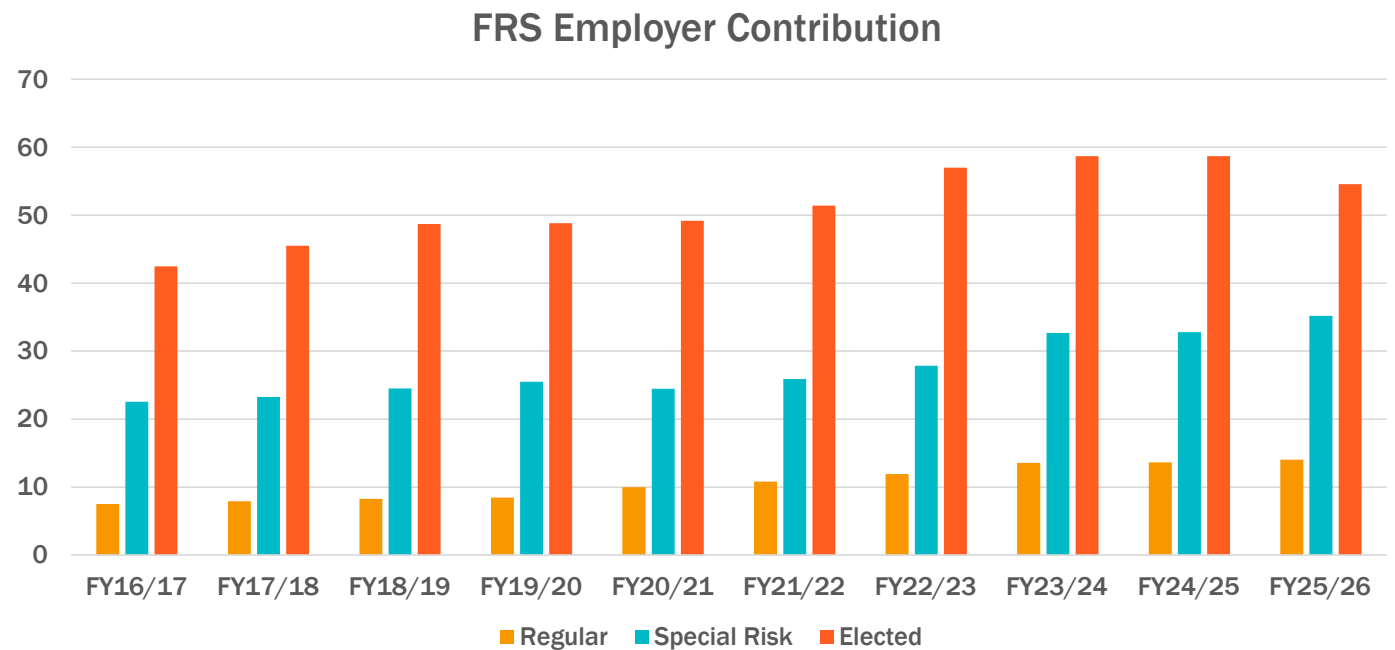


# POTENTIAL HEADWINDS

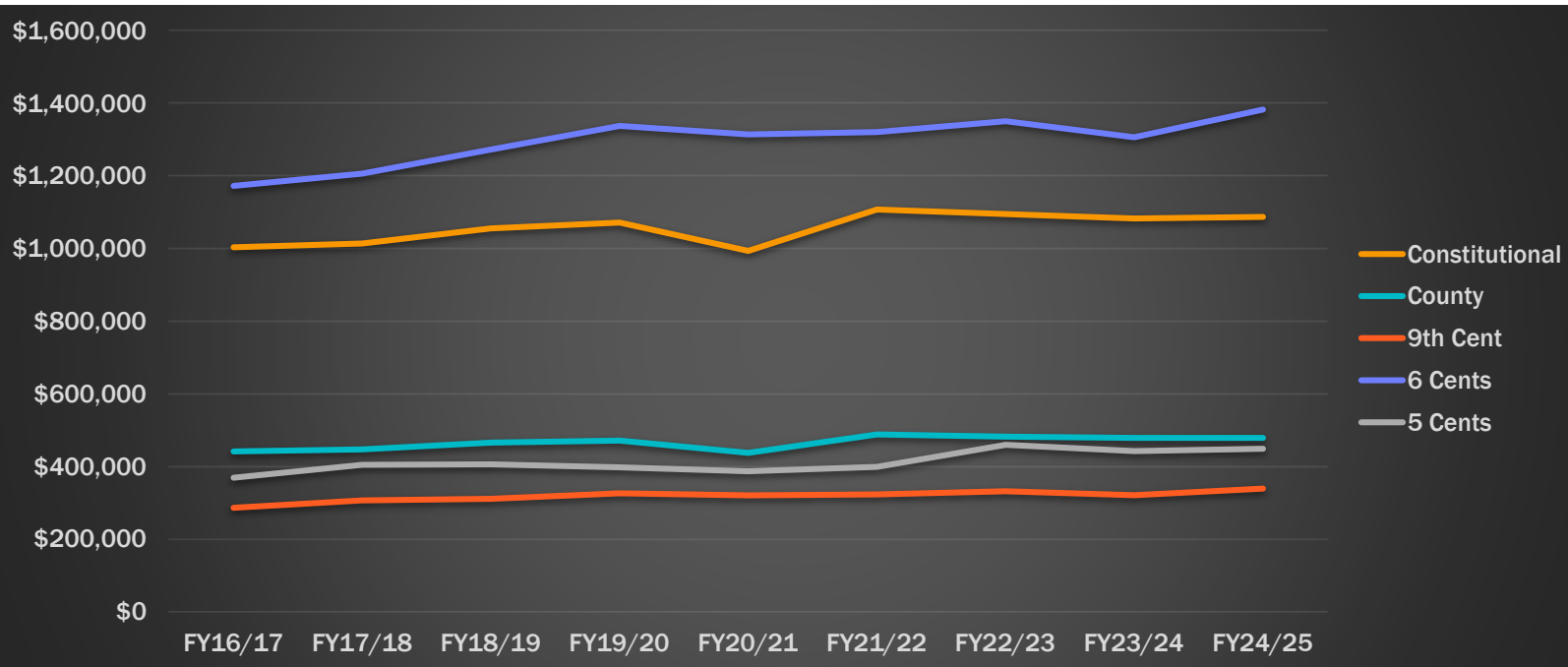
Personnel Cost Increases  
Stagnant Revenue Performance  
Population Pressure  
DOGE  
Property Tax Elimination

# PERSONNEL COST INCREASES

- FRS
- Health Insurance



# CONSTITUTIONAL, COUNTY, 9<sup>TH</sup> CENT, 6 CENTS & 5 CENTS GAS TAXES



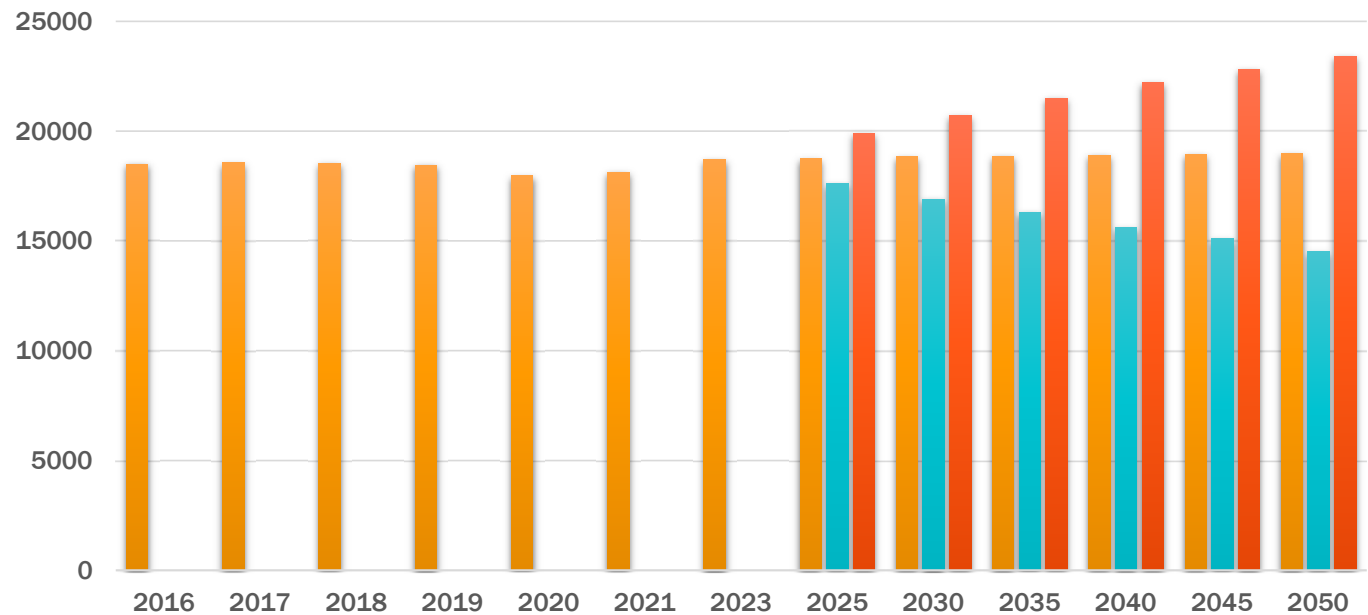
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Fund 20

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# POPULATION PRESSURE

- Pressure on roads
- Public Safety
- Animal Control
- Demand for recreational spaces
- Increased demand for services



# OPPORTUNITIES



**REDUCTION IN MILLAGE  
RATE**



**REEXAMINE HOW WE  
PAY FOR THINGS**



**REEXAMINE THE  
STRUCTURE OF COUNTY  
DEPARTMENTS**



**INVEST IN FACILITIES  
AND INFRASTRUCTURE**