

**MADISON COUNTY BOARD OF SUPERVISORS MEETING**

Date: 3:00 PM — Thursday, March 9th, 2023  
Location: Admin. Building Auditorium, 414 N. Main Street

**MEETING #13— March 9th, 2023**

At a Budget Workshop (#6) of the Board of Supervisors on Thursday, March 9th at 3:00 PM in the Admin. Building Auditorium:

PRESENT: R. Clay Jackson, Chair  
Charlotte Hoffman, Member  
Dustin Dawson, Member  
James Jewett, Member  
Carty Yowell, Vice-Chair  
Jonathon Weakley, County Administrator  
Kimberly Turner, Executive Administrative Assistant/ Deputy Clerk

ABSENT: Sean Gregg, County Attorney

**CALL TO ORDER, PLEDGE OF ALLEGIANCE & MOMENT OF SILENCE**

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Chairman Jackson called the Board to order.

**DETERMINE PRESENCE OF A QUORUM/ADOPTION OF AGENDA**

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Chairman Jackson advised that a quorum was present.

Supervisor Hoffman made a motion to approve the agenda as amended, seconded by Supervisor Dawson. *Aye: Jackson, Yowell, Hoffman, Dawson, Jewett. Nay: (0).*

**PUBLIC COMMENT**

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**Kevin McHaney:** Mr. McHaney is a Madison resident and he discussed elderly relief versus elderly deferment of taxes. Madison County has a deferment package rather than a relief package unlike surrounding counties. Mr. McHaney passed out a form that stated what surrounding counties offer for their relief program. Mr. McHaney would like the Board to consider changing from a deferment to a relief package.

**FY 24 BUDGET WORKSESSION**

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1. Tax Deferral Ordinance

Brian Daniel was present and spoke regarding the Tax Deferral Ordinance. An elderly person who is a part of this program must pay for past taxes if they either pass away, their income changes over the threshold, or they sell their property. Mr. Daniel is going to the Commissioners Association District meeting next week. Rappahannock County just overhauled their program, and he was hoping to gather information and bring that back.

- *Chairman Jackson asked how many people are enrolled in Madison's Deferral Program.*

Mr. Daniel had 15 people enrolled last year and in 2022 they had 19 people enrolled, which was the most they had.

- *Chairman Jackson asked if it is common to see people roll in and roll out of the program.*

Mr. Daniel stated it is not common, but it does take place.

- *Chairman Jackson asked if it was only retroactive for the five years.*

Mr. Daniel stated that was correct. Someone could be in the program for 25 years, but would only have to pay back 5 years of taxes once they are no longer in the program.

- *Supervisor Yowell asked for confirmation that when a person in the program passes away, their loved ones must pay it back.*

Mr. Daniel stated that was correct, the five-year fee would go to the heirs.

The County Administrator stated he emailed the Board the link to the existing ordinance which was also brought onto the projector screen.

- *Supervisor Jewett asked if they made a change to this would they need a public hearing.*

The County Administrator stated that they would need a public hearing.

- *Supervisor Yowell mentioned that he would like Mr. Daniel to bring this item back once he is able to observe the meeting next week and bring back more information.*
- *Chairman Jackson mentioned that there was a change in the budget calendar and asked if there was time for Mr. Daniel to bring this back later.*

The County Administrator stated that there was time to bring it back.

- *Supervisor Dawson asked if the other counties do an exception or a relief.*

Mr. Daniel stated that Madison was one of the only counties who did the deferral, and it would be 100% exempt.

The County Administrator proposed if there wasn't enough time to complete it for the current budget to work on it for the following year. The County Administrator mentioned he would rather do it right than rush it.

➤ *Chairman Jackson agreed.*

## 2. Building Fee Schedule

Jamie Wilks was present and spoke regarding the building fee schedule. Mr. Wilks is requesting a few changes to the fee schedule. Mr. Wilks would like to add the Fire Department as an exemption as they do other agencies. They would like to charge for mechanical and plumbing by square foot, which is how they charge other items.

The County Administrator supports Mr. Wilks' changes. The County Administrator asked the Board what they would like to do.

Supervisor Dawson made a motion to instruct the County Administrator to advertise these changes, seconded by Supervisor Yowell.

➤ *Chairman Jackson asked if the motion included adding the Fire Department.*

➤ *Supervisor Dawson confirmed.*

*Aye: Jackson, Yowell, Hoffman, Dawson, Jewett. Nay: (0).*

➤ *Supervisor Yowell asked if the square footage was living space or occupied space.*

Mr. Wilks stated it included conditioned space.

## 3. Final Budget Revisions & Scenarios

The County Administrator thanked the Finance Director for putting together the Final Budget Presentation. The County Administrator highlighted the original request increases for county departments, outside agencies, the COLA, health insurance, and the Madison County's School System. The County Administrator also highlighted the original request for the Capital Budget for the county and the school system. The County Administrator went over five fiscal year 2024 budget scenarios and their differences. The County Administrator mentioned that none of the scenarios in the presentation offer a tax increase.

- Scenario one

- 7% COLA for all positions.
  - A 50/50 split for the 10% increase for health insurance.
  - Providing the school \$585,000.
  - Using \$1,684,355 of the Fund Balance for county's operation.
  - The County Administrator mentioned that promotions, demotions, and new hires as of 12/1/22 were excluded from the 7% COLA increase which is the same for every scenario. The County Administrator stated he would recommend changing the proposed date to 11/1/2022.
- *Chairman Jackson asked the other Supervisors if they agreed to have the County Administrator read through the scenarios quickly and then they can decide.*
- *The Supervisors all agreed.*

The County Administrator continued reviewing the scenarios.

- Scenario two
  - A 7% COLA to all positions
  - Employees pay 100% of the 10% increase for health insurance.
  - Providing the school \$585,000.
  - Using \$1,614,406 of the Fund Balance for county's operation.
- Scenario three
  - A 7% COLA increase for constitutional offices and 5% for all other employees, which the County Administrator did not recommend.
  - A 50/50 split for the 10% increase for health insurance.
  - Providing the school \$585,000.
  - Using \$1,583,197 of the Fund Balance for county's operation.
- Scenario four
  - A 7% COLA increase for constitutional offices and 5% for all other employees.
  - Employees pay 100% of the 10% increase for health insurance.
  - Providing the school \$585,000.
  - Using \$1,513,249 of the Fund Balance for county's operation.
- Scenario five
  - A 7% COLA to all positions
  - Employees pay 100% of the 10% increase for health insurance.
  - Providing the school \$85,000
  - Using \$1,109.406 of the Fund Balance for county's operations.

The County Administrator requested the Boards direction regarding the scenarios.

The Finance Director stated she put a slide in the presentation that gave an opening balance appropriation from previous years.

- *Chairman Jackson stated he feels they are between scenario two and five, which means they would not cover the health insurance and all employees would receive the 7% COLA and the difference being what the Board provides the schools. Chairman Jackson mentioned the difference in the amount they provide for the school is whether the state provides the \$500,000. Chairman Jackson asked the Supervisors what their thoughts were. Chairman Jackson feels the responsible way to proceed is to put the money somewhere and not pull the money from the undesignated Fund Balance post adoption of the budget. Chairman Jackson stated the only negative is if the state does fund the school, then they have a large amount of money that goes to the contingencies fund that doesn't need to be.*
- *Supervisor Yowell would rather not put the \$500,000 in now and have the school come back to the Board later if the state does not fund them the needed amount. Supervisor Yowell believed Governor Youngkin will fund the money due to his campaigning stating he was going to give money to education.*
- *The Supervisors agreed with Supervisor Yowell.*
- *Chairman Jackson stated the Board agreed with scenario five. Chairman Jackson asked if the other Supervisors agreed with changing the date from 12/1/22 to 11/1/22 for the staff who were exempt from receiving the 7% COLA.*
- *The Supervisors agreed with the date change.*
- *Supervisor Yowell stated if they are increasing staff to a 7% COLA increase, then he feels they should be able to pay the 10% insurance increase. Supervisor Yowell stated he does not want to have to increase taxes to cover the health insurance increase.*
- *Supervisor Jewett stated that expenses are outweighing the revenues and they can't keep taking money out of savings to pay for things because eventually the savings will run out. Supervisor Jewett also stated if the state is going to require raises, like the 7% COLA increase, then they need to pay for it, because the county cannot keep doing it. Supervisor Jewett stated he has some serious questions for the school system and what they are spending so much money on.*

#### 4. Updated Budget Calendar Discussion

The County Administrator gave an overview of the remaining dates on the calendar schedule. The County Administrator asked the Board if they want to do the public hearing on April 4<sup>th</sup> or April 11<sup>th</sup>.

- *The Supervisors agreed to have the public hearing on April 11<sup>th</sup> because they already have a meeting scheduled for that day.*

Supervisor Dawson made a motion to approve the schedule as amended, with changing the public hearing from April 4<sup>th</sup> to April 11<sup>th</sup>, seconded by Supervisor Yowell. *Aye: Jackson, Yowell, Hoffman, Dawson, Jewett. Nay: (0).*

The Finance Director stated that she has done an analysis of where they are in expenses and revenues after eight months compared to last year and they are doing better.

- *Supervisor Yowell stated that in the past years the capital budget has been ignored and he appreciated that they are maintaining things through the capital budget.*
- *Chairman Jackson agreed.*

#### **PUBLIC COMMENT**

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Chairman Jackson opened the floor for public comment. With there being no public comment being brought forward, the public comment opportunity was closed.

#### **CLOSED SESSION**

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#### **ADJOURN**

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With there being so further business to conduct, Supervisor Yowell made a motion to adjourn, seconded by Supervisor Jewett. *Aye: Jackson, Yowell, Hoffman, Dawson, Jewett. Nay: (0).*