



Madison County

PROPOSED FY25 BUDGET

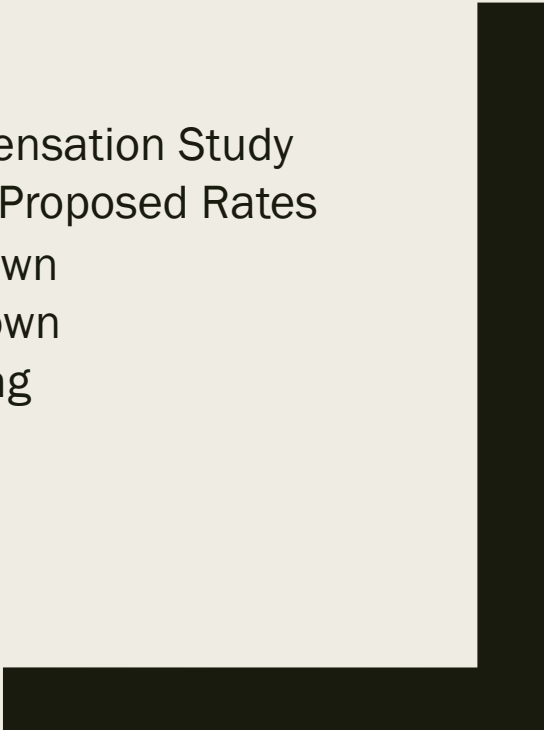
Presented to the Madison County Board of
Supervisors & General Public

on April 23, 2024

Jonathon Weakley, County Administrator
Jennifer Warren, Finance Director



PRESENTATION AGENDA

- FY25 Classification & Compensation Study
 - Surrounding Counties FY25 Proposed Rates
 - FY25 General Fund Breakdown
 - FY25 County Funds Breakdown
 - FY25 Outside Agency Funding
 - FY25 Capital Budget
 - Fund Balance
- 

FY25 Classification & Comp Study

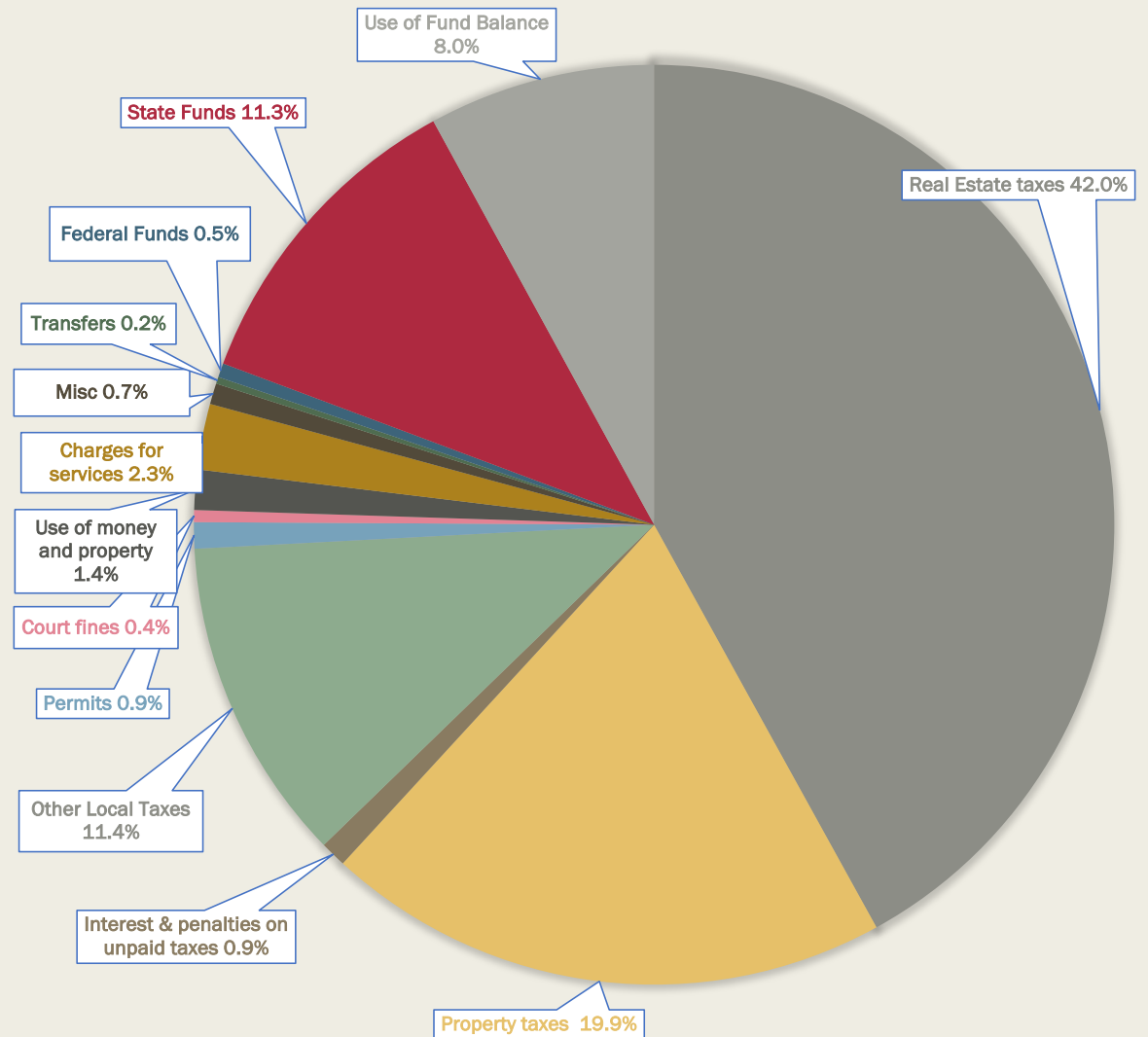
- The final version of the FY25 classification and compensation study provides the following:
 - *New pay scale for public safety positions*
 - *Revised pay scale for non-public safety positions with Grade 1 starting at new Virginia minimum wage amount*
 - *Grade reclassifications and/or salary adjustments to Madison County positions based on the current market rate of the surrounding counties*
- Increase to County Operating Budget from Comp Study = \$478,455

SURROUNDING COUNTIES – PROPOSED FY25 RATES

Category:	Fauquier	Orange	**Madison	Greene	Rapp	Culpeper
Current Vehicles PPT	\$ 3.45	\$ 3.60	\$ 3.00	\$ 5.00	\$ 3.48	\$ 3.00
Proposed Vehicles PPT	\$ 3.45	\$ 3.75	\$ 3.40	\$ 4.50	\$ 3.68	\$ 3.00
Current Real Estate	\$ 0.76	\$ 0.61	\$ 0.74	\$ 0.73	\$ 0.55	\$ 0.39
Proposed Real Estate	\$ 0.79	\$ 0.61	\$ 0.74	\$ 0.71	\$ 0.57	\$ 0.40
Do they have a separate Fire/Rescue Tax	YES	YES	NO	NO	YES	YES
If so, amount in current year?	\$ 0.14	\$ 0.14	\$ -	\$ -	\$ 0.06	\$ 0.07
If so, new amount proposed?	\$ 0.18	\$ 0.16	\$ -	\$ -	\$ 0.06	\$ 0.07
Summary for FY25 Budget Planning:						
Amount of Proposed Real Estate	\$ 0.97	\$ 0.77	\$ 0.74	\$ 0.71	\$ 0.63	\$ 0.47
Amount of Vehicles PPT Proposed	\$ 3.45	\$ 3.75	\$ 3.40	\$ 4.50	\$ 3.68	\$ 3.00

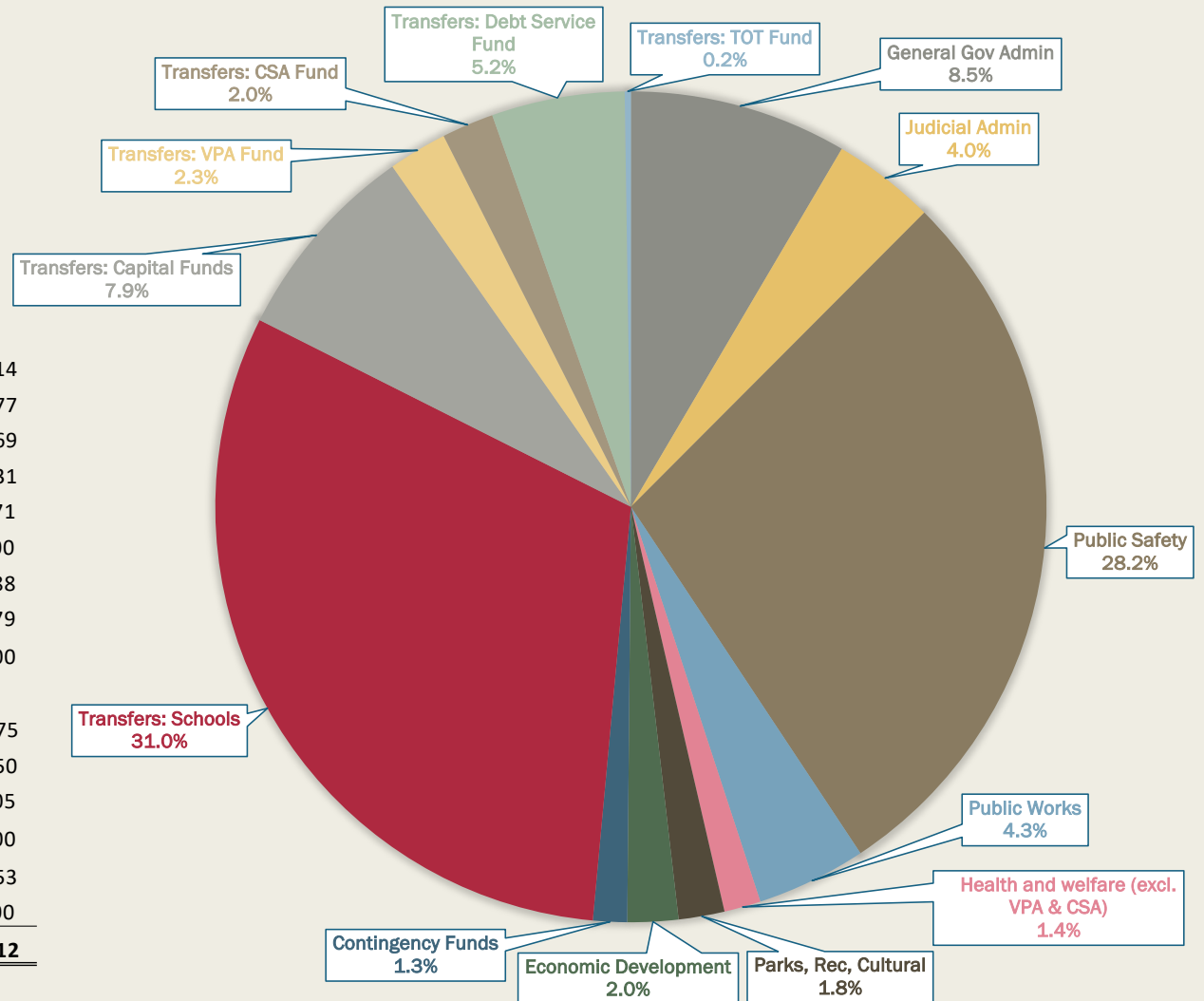
FY25 General Fund Breakdown Revenues

Real Estate taxes	\$ 14,000,000
Property taxes	\$ 6,622,000
Interest & penalties on unpaid taxes	\$ 305,000
Other Local Taxes	\$ 3,811,088
Permits, privilege fees and regulatory licenses	\$ 308,250
Court fines and forfeitures	\$ 140,500
Revenue from use of money and property	\$ 470,713
Charges for services	\$ 770,544
Miscellaneous	\$ 244,540
Transfer from other Funds	\$ 80,000
Federal Funds	\$ 165,330
State Funds	\$ 3,781,546
Use of Fund Balance	\$ 2,655,801
Total	\$ 33,355,312



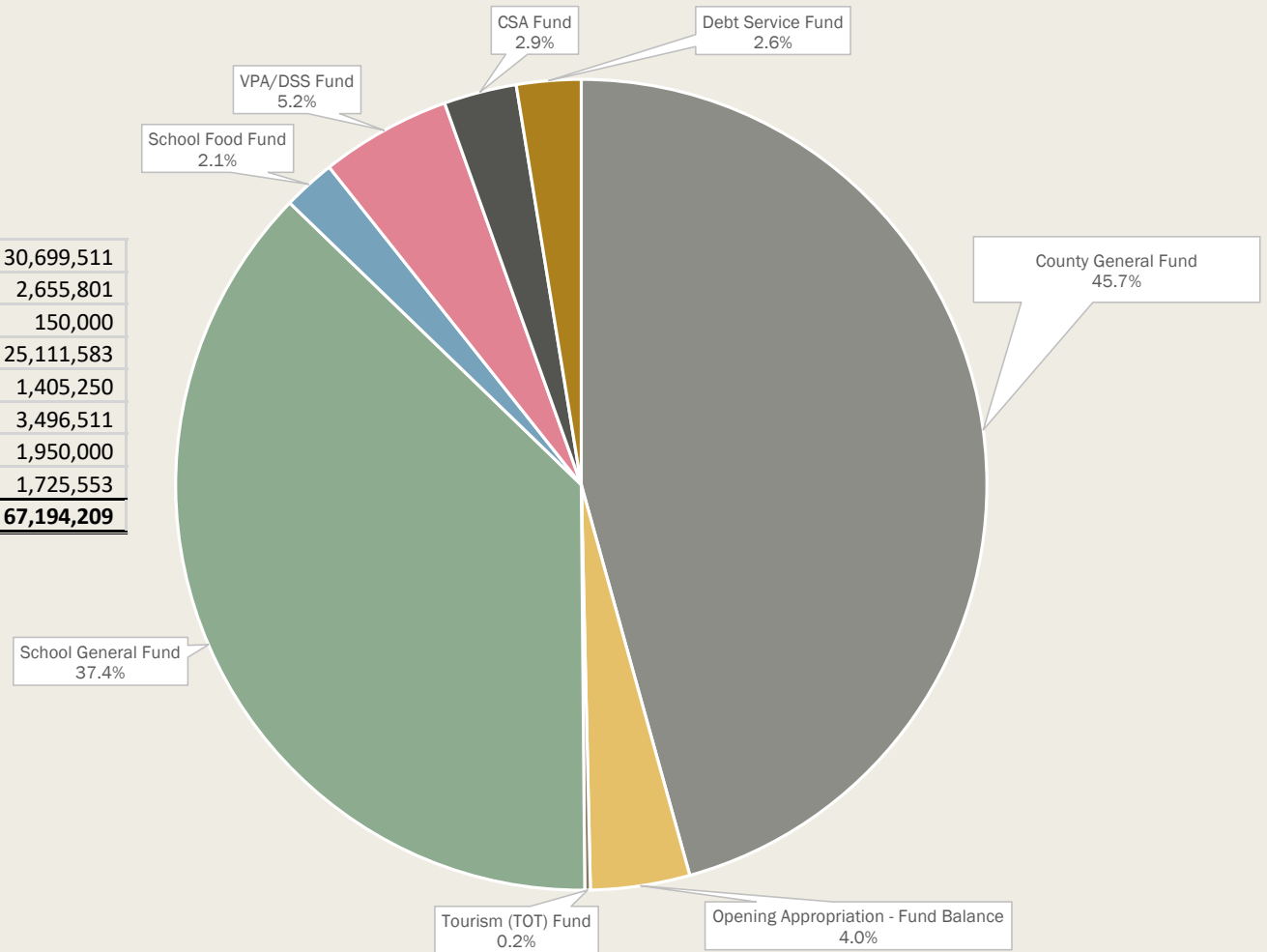
FY25 General Fund Breakdown Expenditures

General Govt Administration	\$	2,824,114
Judicial Administration	\$	1,335,077
Public Safety	\$	9,406,669
Public Works	\$	1,424,031
Health and welfare (excl. VPA & CSA)	\$	474,971
Education (excl. Schools)	\$	14,000
Parks & Recreation, Cultural	\$	595,088
Economic Development	\$	657,379
Non Departmental (Contingency)	\$	441,300
Transfers:		
Schools Operating Fund	\$	10,321,075
Capital Funds	\$	2,617,850
VPA Fund	\$	763,205
CSA Fund	\$	675,000
Debt Service Fund	\$	1,725,553
TOT Fund	\$	80,000
Total	\$	<u>33,355,312</u>



FY25 County Funds Breakdown

County General Fund	\$ 30,699,511
Opening Appropriation - Fund Balance	\$ 2,655,801
Tourism (TOT) Fund	\$ 150,000
School General Fund	\$ 25,111,583
School Food Fund	\$ 1,405,250
VPA/DSS Fund	\$ 3,496,511
CSA Fund	\$ 1,950,000
Debt Service Fund	\$ 1,725,553
Total County Funds:	\$ 67,194,209



Department/Organization	FY24 Actuals	FY25 Request from Agency	FY25 BOS Recommendation from 3/7/24 budget meeting	FY25 Recommended \$Change from FY24 Actuals	%Change from FY24 Actuals
Discretionary					
Skyline CAP	\$ 49,612	\$ 51,900	\$ 51,900	\$ 2,288	4.6%
Culpeper Soil and Water Conservation District	\$ 27,418	\$ 30,111	\$ 30,111	\$ 2,693	9.8%
OARJACC & Orange Co. Drug Court MOU	\$ 32,565	\$ 33,822	\$ 33,822	\$ 1,257	3.9%
Rappahannock Rapidan Regional Commission	\$ 16,863	\$ 16,996	\$ 16,996	\$ 133	0.8%
Central Virginia Partnership for Econ Dev	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%
Madison Learning Center	\$ -	\$ 50,000	\$ 10,000	\$ 10,000	100.0%
Foothills Housing Corporation	\$ 7,000	\$ 7,500	\$ 7,000	\$ -	0.0%
VA Regional Transit	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.0%
Germanna Community College	\$ 4,000	\$ 54,000	\$ 4,000	\$ -	0.0%
Piedmont Regional Dental Clinic	\$ -	\$ 3,000	\$ 2,000	\$ 2,000	100.0%
Foothills Child Advocacy	\$ 2,000	\$ 3,085	\$ 2,000	\$ -	0.0%
Aging Together	\$ 2,000	\$ 3,000	\$ 2,000	\$ -	0.0%
Thomas Jefferson EMS Council	\$ -	\$ 8,130	\$ 2,000	\$ 2,000	100.0%
Boys and Girls Club	\$ -	\$ 10,000	\$ 500	\$ 500	100.0%
Services to Abused Families (SAFE)	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
Rappahannock River Basin Commission	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
Madison County Fair	\$ 500	\$ 1,200	\$ 500	\$ -	0.0%
VCW-Piedmont	\$ 500	\$ 2,803	\$ 500	\$ -	0.0%
Northern VA 4-H Educational and Conf	\$ -	\$ 3,700	\$ 500	\$ 500	100.0%
Hospice of the Piedmont	\$ -	\$ 1,000	\$ 500	\$ 500	100.0%
Legal Aid Works	\$ -	\$ 2,000	\$ -	\$ -	0.0%
Madison Community Cats (MAD Cats)	\$ -	\$ 10,000	\$ -	\$ -	0.0%
Non-Discretionary					
Central Virginia Regional Jail	\$ 699,894	\$ 590,314	\$ 590,314	\$ (109,580)	-15.7%
Madison Parks & Recreation	\$ 353,818	\$ 372,427	\$ 372,427	\$ 18,609	5.3%
Rappahannock Juvenile Detention Center	\$ 233,010	\$ 247,550	\$ 247,550	\$ 14,540	6.2%
RRCSCB - Encompass Community Supports	\$ 212,705	\$ 242,971	\$ 242,971	\$ 30,266	14.2%
Health Department	\$ 226,636	\$ 229,500	\$ 229,500	\$ 2,864	1.3%
Madison Library	\$ 170,600	\$ 184,400	\$ 177,600	\$ 7,000	4.1%
Madison County Volunteer Fire Dept (MCVF)	\$ 95,000	\$ 150,000	\$ 150,000	\$ 55,000	57.9%
Virginia Cooperative Extension	\$ 136,001	\$ 143,362	\$ 143,362	\$ 7,361	5.4%
Juvenile Probation 16th District Court	\$ 21,939	\$ 21,939	\$ 21,939	\$ -	0.0%
Madison Combined Courts	\$ 10,550	\$ 8,921	\$ 8,921	\$ (1,629)	-15.4%
Total All:	\$ 2,321,611	\$ 2,502,630	\$ 2,367,912	\$ 46,301	2.0%

OUTSIDE AGENCY FUNDING

FY25 Capital Fund Breakdown

Fund/Project	Description		FY24 Projected Rollover Capital	FY25 New Capital Funding Needed	FY25 Proposed Capital Budget
Sources of Funds					
	Grant Funds	G	2,519,673		2,519,673
	Carryover of County Capital	C	902,251		902,251
	Transfer from General Fund for School Capital	T		606,719	606,719
	New Fund Balance	F		2,091,131	2,091,131
	Carryover of Schools Capital	C	1,095,281		1,095,281
	Borrowed County Capital	B	2,220,828		2,220,828
	Total Sources		6,738,033	2,697,850	9,435,883
Uses of Funds					
Fund 1330	County-Capital Asset Replacement Program (CARP)				
A1000	ROOFING		-	23,335	23,335
A2000	STRUCTURAL REPLACEMENT		-	9,100	9,100
A5000	HVAC		-	37,220	37,220
A9999	UNASSIGNED ROLLOVER CARP ITEMS		61,509	-	61,509
	Total County-CARP Fund (FACILITIES STUDY)		61,509	69,655	131,164
A6000	VEHICLES/EQUIPMENT		159,335	652,310	811,645
A7000	TECHNOLOGY		42,008	208,565	250,573
	Total County-CARP Fund (NON-FACILITIES STUDY)		201,342	860,876	1,062,218
Fund 1336	County-Capital Improvement Projects (CIP)				
C2002	PUBLIC SAFETY RADIO SYSTEM	B	2,220,828	-	2,220,828
C2009	BROADBAND	G	2,519,673	-	2,519,673
C2003	ERP - TYLER		-	50,000	50,000
C2410	COUNTY REASSESSMENT		-	50,000	50,000
C2007	EMS STATION	B	621,900	378,100	1,000,000
C2010	OUTDOOR RECREATION CENTER		17,500	682,500	700,000
	Total County CIP Fund		5,379,901	1,160,600	6,540,501
Fund 8332	School-Capital Asset Replacement Program (CARP)				
R5000	HVAC/BOILER		-	1,297,000	1,297,000
R6000	VEHICLES/EQUIPMENT		-	340,000	340,000
S0021	MASTER CIP/ASSET MGMT PLAN		1,095,281	(1,030,281)	65,000
	Total School CARP Fund		1,095,281	606,719	1,702,000
	Total Capital		6,738,033	2,697,850	9,435,883

VEHICLES/EQUIPMENT/TECH BREAKDOWN BY DEPT:

EMS: \$467k AMBULANCE, \$11K VENTILATORS
 SHERIFF: \$197k (4) VEHICLES, \$57K AXON, \$8,500 CAD SERVER
 COUNTY ADMINISTRATION: \$85K VEHICLE
 EOC911: \$85K RECORDER
 COMMISSIONER OR REVENUE: \$100K CAMRA SOFTWARE
 PARKS & REC: \$27K MOWER, \$25K ADA WALKWAY

Madison County, Virginia
FY2025 Budget
Fund Balance Analysis

As of 4/23/2024

Fund Balance	2020	2021	2022	2023	2024 Estimate	Notes
Nonspendable (not in spendable form)						
Prepays	\$ 115,600	\$ 185,578	\$ 188,517	\$ 135,855	\$ 150,000	Actual Prepaid expenditures
	<u>\$ 115,600</u>	<u>\$ 185,578</u>	<u>\$ 188,517</u>	<u>\$ 135,855</u>	<u>\$ 150,000</u>	
Restricted (by grantors, bondholders, state)						
Asset Forfeitures	\$ 43,291	\$ 43,295	\$ 51,847	\$ 40,327	\$ 40,327	Fund Balance of Funds 20, 21, 28, 34
Unspent bond proceeds	\$ 14,359,608	\$ 3,709,274	\$ 3,314,097	\$ 2,626,549	\$ 2,220,828	
Toppings Fund	\$ 49,356	\$ 48,356	\$ 32,190	\$ 32,190	\$ 32,190	Fund Balance of Fund 12
Animal Donations	\$ 14,782	\$ 11,098	\$ 29,194	\$ 44,474	\$ 50,000	Fund Balance of Fund 13
Opioid Settlement	\$ -	\$ -	\$ 6,628	\$ 18,979	\$ 100,335	
	<u>\$ 14,467,037</u>	<u>\$ 3,812,023</u>	<u>\$ 3,433,956</u>	<u>\$ 2,762,519</u>	<u>\$ 2,443,680</u>	
Committed (for specific projects or expenses; by highest level of action or decision-making authority BOS only)						
Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	Amounts that can only be used for specific actions because of a formal action
Encumbrances	\$ 219,717	\$ 90,850	\$ -	\$ -	\$ -	Actual Encumbrances of each fund
	<u>\$ 219,717</u>	<u>\$ 90,850</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Assigned (for specific purpose; by official, governing body, or delegate)						
Tourism	\$ 147,075	\$ 256,249	\$ 269,169	\$ 380,618	\$ 380,618	Actual Fund Balance of Fund 11
Capital Projects	\$ 3,059,831	\$ 500,000	\$ 3,873,264	\$ 4,596,963	\$ 5,513,055	
*Debt Stabilization Reserve	\$ 1,242,497	\$ 1,242,497	\$ 1,335,939	\$ 1,321,550	\$ 1,338,984	TBD (see below)
Town Business Improvement	\$ 32,979	\$ 32,987	\$ -	\$ -	\$ -	Actual Fund Balance of Fund 76
**Budget Stabilization Reserve	\$ 1,242,497	\$ 1,242,497	\$ 1,335,939	\$ 1,321,550	\$ 1,338,984	TBD (see below)
**Joint Services Stabilization Reserve	\$ -	\$ -	\$ 324,990	\$ 323,289	\$ 325,694	TBD (see below)
Opening Balance Appropriation	\$ 689,596	\$ 1,546,998	\$ 1,490,118	\$ 1,205,676	\$ 2,655,801	Use of Fund Balance FY25 Open Appropriation Fund 1110
2025 Reassessment	\$ 200,000	\$ 300,000	\$ 400,000	\$ 300,000	\$ 100,000	\$100K per year for the 5 year cycle
Sheriff	\$ 10,974	\$ 9,694	\$ 12,725	\$ 12,082	\$ 15,000	Actual Fund Balance of Fund 22
	<u>\$ 6,625,449</u>	<u>\$ 5,130,922</u>	<u>\$ 9,042,144</u>	<u>\$ 9,461,728</u>	<u>\$ 11,668,137</u>	
Unassigned Fund Balance (available for any purpose and only reported in GF)					<u>\$ 10,054,833</u>	<u>\$ 15,096,445</u>
					<u>\$ 11,426,237</u>	<u>\$ 13,713,517</u>
					<u>\$ 11,057,716</u>	
Total Fund Balance						
	<u>\$ 31,482,636</u>	<u>\$ 24,315,818</u>	<u>\$ 24,090,854</u>	<u>\$ 26,073,619</u>	<u>\$ 25,319,533</u>	
FY25 Original Appropriations for General, VPA, CSA, Schools Operating, Schools Cafeteria				65,318,656		
Less: transfers to VPS, CSA, Schools				(11,759,280)		
Net Appropriations to use for Debt & Budget Stabilization Reserves				53,559,376	\$ 1,338,984	*Total for Debt & Budget Stabilization Reserves
VPA				3,496,511		
CSA				1,950,000		
REGIONAL JAIL				590,314		
JUVENILE DETENTION				247,550		
MADISON HEALTH DEPARTMENT				229,500		
Joint Services Stabilization Reserve				6,513,875	\$ 325,694	**Total for Joint Services Stabilization Reserve

Unassigned Fund Balance is reduced to \$1,479,235 after subtracting Fund Balance Reserve \$8,666,248 and Asset Maint, Replacement & Enhancement Reserve \$912,233.

Breakdown of County Financial Policies and Estimates

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.

	FY25 Amount	Rainy Day Fund	Percentage	Notes
FUND BALANCE/RESERVE POLICIES	48,145,820	6,740,415	14%	FY25 Budget Expenditures (\$33,355,312 + Schools Operating \$25,111,583 minus transfer to schools \$10,321,075) *14%
(From Unassigned Fund Balance)	48,145,820	1,925,833	4%	FY25 Budget Expenditures (\$33,355,312 + Schools Operating \$25,111,583 minus transfer to schools \$10,321,075) *4%
		\$ 8,666,248		

	FYE 23 Amount	Actual as of FYE23	Percentage	
ASSET MAINT. REPLACEMENT & ENHANCEMENT POLICY	36,489,339	\$ 912,233	2.5%	FY23 Audit Note 4 Capital Assets (Real Property, net of Depreciation (Primary Gov \$27,250,984 + Schools \$9,238,355) *2.5%
(From Unassigned Fund Balance)				

	Percentage	FY25 Budget	
OPERATING BUDGET - CONTINGENCY FUND (MINIMUM)	1.0%	\$ 333,553	FY25 Budget Expenditures (\$33,355,312) * 1% We currently have \$416,300 + \$25,000 = \$441,300 in FY25 Contingency Funds

	Target	Actual as of FYE23	
NET GENERAL BONDED DEBT AS % OF ASSESSED VALUE OR REAL ESTATE	<3%	1.1%	FY23 Audit - Table 8 (Debt = \$22,329,000/AV = \$2,110,327,559)
NET GENERAL BONDED DEBT EXPENDITURES AS % OF GF EXPENDITURES	<10%	3.4%	FY23 Audit - Table 9 (DS = \$1,726,953/Exp = \$50,189,787)

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). **FY25 (\$67,194,209 x 1% = \$671,942)**