

AT A MEETING OF THE MIDDLESEX COUNTY BOARD OF SUPERVISORS HELD  
ON THURSDAY, APRIL 20, 2023, IN THE BOARD ROOM OF THE HISTORIC  
COURTHOUSE, SALUDA, VIRGINIA:

Present: Wayne H. Jessie, Sr., Jamaica District  
Don R. Harris, Saluda District  
John B. Koontz, Jr., Hartfield District  
Reginald A. Williams, Sr., Harmony Village District  
Lud H. Kimbrough, III, Pinetop District

Matthew L. Walker, County Administrator  
Ann Marie Ricardi, Assistant County Administrator  
Heather W. Lewis, County Attorney  
Tammy-Lynn Gilbert, Deputy Clerk

**CALL TO ORDER**

Chairman Kimbrough called the meeting to order at 7:05 p.m. Mr. Williams led the group in prayer and Mr. Walker led the Pledge of Allegiance.

**ROLL CALL**

Attendance was taken by Ms. Ricardi with the following roll call: Mr. Koontz – Present, Mr. Harris – Present, Mr. Williams – Present, Mr. Jessie – Present and Mr. Kimbrough – Present. There was a quorum.

Mr. Kimbrough presented two agenda items, the budget deliberation, and a public hearing for an ordinance amendment. He reversed the order of the agenda to address the public hearing on the ordinance first.

**PUBLIC HEARING**

Mr. Kimbrough said the proposed Property Tax Exemption for the Elderly and Disabled Ordinance amendment aimed to increase the maximum tax relief for qualified elderly and disabled citizens from \$500.00 to \$750.00. Additionally, the income exemption amounts would be adjusted based on the consumer price index.

Mr. Kimbrough opened the public comments at 7:03 p.m.

No public comments were made.

Mr. Kimbrough closed the public comments at 7:03 p.m.

A motion to adopt the ordinance was made by Mr. Koontz and seconded by Mr. Harris and carried by the following roll call: Mr. Koontz – Aye, Mr. Harris – Aye, Mr. Williams – Aye, Mr. Jessie – Aye, and Mr. Kimbrough – Aye.

Mr. Koontz noted that this amendment was a first step and emphasized the importance of addressing any further necessary revisions to ordinances in the future. He encouraged everyone to bring such matters to the attention of the Board of Supervisors.

**DELIBERATION, REVISION (IF ANY) AND ADOPTION OF THE COUNTY BUDGET, SCHOOL BUDGETS AND TAX RATES FOR FY24**

Mr. Walker addressed questions from the public hearing regarding the personal property tax rate and clarified that there will be no adjustments if the \$2.60 PPT rate is maintained. He explained that vehicle assessments are conducted by J.D. Power, an independent agency, and follow the National Guides for the American Dealers Association Valuation Guide as required by state code. Mr. Walker also discussed the budget increase, attributing it primarily to capital improvements separate from the operating budget. The proposed capital budgets for schools and the county were \$1.1 million and \$3.195 million, respectively. He emphasized that the capital expenses do not set a new normal and future allocations will depend on the board's decisions and available staff capacity.

Mr. Walker mentioned that based upon the latest information the State should decide on their unresolved budget amendments sometime after June 20, 2023.

Mr. Walker provided a quick overview of the budget. The Board had further discussions on the budget. When questioned, Mr. Walker explained the increase to the Board of Supervisors department budget, stating it was for health care and professional services, which included the marketing PR firm. He said with the Board's decision to not hire the PR firm, he now recommends the Board move \$50,000.00 from the professional services to contingency.

A motion to move \$50,000.00 from professional services from the Board of Supervisors to contingency was made by Mr. Jessie and seconded by Mr. Harris and carried by the following roll call: Mr. Harris – Aye, Mr. Williams – Aye, Mr. Jessie – Aye, Mr. Koontz – Aye and Mr. Kimbrough – Aye.

The Board discussed the pay increases for county employees. Mr. Harris voiced concerns about the 7% increases and suggested consideration for the county's capital improvements or saving money in the reserve fund rather than opting for the 7% increase. Mr. Williams agreed.

Mr. Kimbrough said the budget fully funds up to a 7% increase without any tax rate increases and sets aside additional capital reserves compared to previous years. He has reviewed the county's operating budget, excluding schools and capital expenditures, and had identified three non-discretionary items: elections (up 25.8% due to three elections this year), Regional Jail allocation (no control over the amount allocated), and solid waste management (a necessary expense). He said excluding these items, the total county budget amounts to \$16.7 million, an 8.6% increase over the prior year and said compare this increase to the 8.7% Social Security cost-of-living increase and argued that the county is operating within reasonable parameters, below the cost of living and pointed out the impact of inflation on employees' quality of life. He said reducing the increase to 5% would further reduce employees' standard of living. Mr. Kimbrough emphasizes the importance of acquiring and retaining great employees and suggests aligning the increase with the fully funded 7% if the state funds it.

A motion without a contingency on what the State does and approve a 5% pay increase rather than a 7% increase was made by Mr. Harris and seconded by Mr. Williams and carried by the following roll call: Mr. Williams – Aye, Mr. Jessie – No, Mr. Koontz – No, Mr. Harris – Aye and Mr. Kimbrough – No.

An amended motion to adopt the budget, including the tax rate, as published was made by Mr. Koontz and seconded by Mr. Jessie and carried by the following roll call: Mr. Jessie – Aye, Mr. Koontz – Aye, Mr. Harris – No, Mr. Williams – No and Mr. Kimbrough – Aye.

**ADJOURN**

A motion to adjourn until the next regular meeting scheduled for May 2, 2023 at 3:30 p.m. was made by Mr. Koontz and seconded by Mr. Jessie and carried by the following roll call: Mr. Koontz – Aye, Mr. Harris – Aye, Mr. Williams – Aye, Mr. Jessie – Aye and Mr. Kimbrough – Aye.

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Lud H. Kimbrough, III, Chairman  
Board of Supervisors