

A Work Session Meeting of the Westmoreland County Board of Supervisors was held Wednesday, April 22, 2024, in the public meeting room of the George D. English, Sr. Memorial Building, located at 111 Polk Street, Montross, Virginia. Those members present were Darryl E. Fisher, W. W. Hynson, Jeffrey McCormack, Matthew Ingram and Timothy J. Trivett. Also present were Ben Prescott, County Administrator, Donna Cogswell, Assistant County Administrator and Debra Whaley, Finance Director.

**1. CALL TO ORDER:**

Chairman Hynson called the meeting to order at 5:35 p.m.

- 2. CONSENT AGENDA: Approval of/Amendment to Board Agenda:** Chairman Hynson stated that everyone should have received the Agenda and asked if anyone had any changes or comments to the Agenda, if not, he asked for a Motion to approve the Agenda. With no discussion, upon motion by Mr. Fisher, second by Mr. McCormack and carried unanimously the Board approved the Agenda for tonight's meeting.

Chairman Hynson then turned the meeting over to the County Administrator to proceed with the Presentations.

**3. PRESENTATIONS**

**a) Secondary Six Year Plan (SSYP) FY 25-30**

David Beale, Northern Neck Resident Engineer was present to discuss the SSYP. He noted this is the annual update to the plan. Receives more than 100,000 so it must be updated yearly. It is a six-year plan and noted this is secondary routes not primary routes. Funding comes from Tele fees (utility companies – pay usage fees); second source is district unpaved roads grant, those are existing state-maintained gravel roads and that funding is used to hard surface them. He noted VDOT does not accept gravel roads into the system anymore and this funding is set aside to hard surface

existing gravel roads. The projects currently in the plan are Granny's Bar Road; Skip Jack Road – this is a revenue share project that the County applied for and the CTB indicated they will approve funding for this project. The County applied for approximately \$500,000 spread out over two years. There will be Local Funds matched with State funds and the Revenue Sharing funds also. The Tele fees would be used to make a difference of the total. All the Tele fees over the next two years would be used for Skip Jack Road. Mr. Beale is optimistic this price estimate for the project will not be as much so it is possible some of the Tele fees will be returned. Other projects already in the plan are Charles Way and Ashbury Road. Countywide is where the leftover money is parked. It is kept there until we find another area to use it. The Unpaved Roads funds are three years out until another road is named to paved. He then discussed the Rural Rustic Roads program which is the program they use to hard surface existing state-maintained roads. It must be an unpaved road in the system, no more than 1500 vehicles per day, needs to be a line item within the SYSP, must be predominately local traffic, and must have sufficient road drainage. He noted the Board should stick to the roads highlighted in yellow. He stated next month would be the public hearing and asked if there were any questions.

Chairman Hynson asked if a rustic road must be a hard surface and cannot be a gravel road. Mr. Beale noted the existing gravel road and hard surfaced it with surface treatment. Chairman Hynson stated that a gravel road can be done, Mr. Beale stated that the program is for gravel roads.

No further questions.



Westmoreland County

Westmoreland County (056) As of 3/21/2024

Westmoreland County (056) As of 3/21/2024											Totals
<b>122275 ROUTE 758 - GRANBY'S BAR ROAD</b>											
1.00 Project 735096632 END STATE MAINTENANCE (MP 0.00) ROUTE 678 (MP 0.35)											
Previous	Budget	Projected	Total	PE		RW		CN			
	\$160,000	\$0	\$160,000								
Total Estimate			\$160,000	Estimate:		\$0		\$0		\$160,000	
Balance:			\$0								
Funding Detail											
	Previous	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030				
6030606 Secondary Formula - Telecommunications - Westmoreland	\$92,816	\$0	\$0	\$0	\$0	\$0	\$0			\$0	
6071700 HB2 DG: Unpaved - Westmoreland	\$67,184	\$0	\$0	\$0	\$0	\$0	\$0			\$0	
										\$160,000	
<b>122688 ROUTE 610 - SKIPIACK ROAD</b>											
2.00 Project 652096633 ROUTE 628 (MP 0.00) ROUTE 628 (MP 0.20)											
Previous	Budget	Projected	Total	PE		RW		CN			
	\$510,453	\$0	\$555,000	7/28/2026				4/21/2027			
Total Estimate			\$555,000	Estimate:		\$117,384		\$0		\$393,084	
Balance:			\$0								
Funding Detail											
	Previous	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030				
6030602 Local Funds - Westmoreland	\$0	\$0	\$127,617	\$127,617	\$127,617	\$127,617	\$127,617			\$0	
6030201 Revenue Sharing Funds - (State) Westmoreland	\$0	\$0	\$127,617	\$127,617	\$127,617	\$0	\$0			\$0	
6030600 Secondary Formula - Telecommunications	\$73,315	\$46,728	\$46,731	\$46,728	\$46,728	\$46,728	\$46,728			\$0	
										\$855,000	



<b>122274 ROUTE 652 - CHARLES WAY</b>											
2.00 Project 652096633 ROUTE 628 (MP 0.00) ROUTE 628 (MP 0.20)											
Previous	Budget	Projected	Total	PE		RW		CN			
	\$100,000	\$0	\$100,000								
Total Estimate			\$100,000	Estimate:		\$0		\$0		\$100,000	
Balance:			\$0								
Funding Detail											
	Previous	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030				
6030606 Secondary Formula - Telecommunications - Westmoreland	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0	
6071700 HB2 DG: Unpaved - Westmoreland	\$0	\$67,120	\$32,880	\$0	\$0	\$0	\$0			\$0	
										\$100,000	
<b>122273 ROUTE 655 - ASHBURY ROAD</b>											
3.00 Project 685096634 ROUTE 3 (MP 0.00) END OF STATE MAINTENANCE (MP 0.37)											
Previous	Budget	Projected	Total	PE		RW		CN			
\$0	\$160,000	\$0	\$160,000								
Total Estimate			\$160,000	Estimate:		\$0		\$0		\$160,000	
Balance:			\$0								
Funding Detail											
	Previous	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030				
6030606 Secondary Formula - Telecommunications - Westmoreland	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0	
6071700 HB2 DG: Unpaved - Westmoreland	\$0	\$0	\$35,472	\$66,352	\$56,176	\$0	\$0			\$0	
										\$160,000	



DAILY FUNDING THAT ISN'T USED

112665 COUNTYWIDE ENGINEERING & SURVEY										
9999.00 Project 9999096 VARIOUS LOCATIONS IN COUNTY VARIOUS LOCATIONS IN COUNTY										
Previous	Budget	Projected	Total	PE			RW		CN	
\$0		\$169,724	\$169,724						01/17/18	
Total Estimate \$0				Estimate: \$0			Estimate: \$0			
Balance: \$169,724										
Funding Detail				Previous	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
6030606 Secondary Formula - Telecommunications : Westmoreland				\$25,000	\$0	\$0	\$0	\$0	\$0	\$40,728
\$71,728										
3229 FUTURE UNPAVED FUNDS: YR4-YR6										
9999.00 Project 1204001 VARIOUS LOCATIONS IN COUNTY										
Previous	Budget	Projected	Total	PE			RW		CN	
\$0	\$0	\$0	\$121,300							
Total Estimate \$0				Estimate: \$0			Estimate: \$0		\$0	
Balance: \$121,300										
Funding Detail				Previous	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
6071700 HB2 DG: Unpaved - Westmoreland				\$0	\$0	\$0	\$0	\$12,176	\$68,352	\$40,772
\$121,300										



### RURAL RUSTIC ROADS

- The Rural Rustic Road program is a practical approach to paving Virginia's low-volume roads. It aims to keep traditional rural lane ambience, while improving road surfaces within the current right-of-way.
- Criteria:
  - Must be an unpaved road already within the State Secondary system
  - Must carry no more than 1,500 Vehicles Per Day
  - Must be a priority (line item) in the approved SSYP if the funding source is from the secondary system allocations; if secondary allocations are not used it is not required to be in the SSYP
  - Must be predominately for local traffic; Board of Supervisors must make an effort to limit growth on roads improved under the program
  - Must have sufficient roadway drainage or require only minor improvements
  - For additional requirements, please reference the Local Assistance Division website; <http://www.virginiadot.org/business/local-assistance.asp>



WESTMORELAND COUNTY UNPAVED ROADS						
ROUTE	NAME	FROM	TO	LENGTH (mi)	VPD 2022	SYIP
596	Westmoreland Park Roads	Route 247	2.40 Mi N Route 327	2.40	152	
736	Granny's Bar Rd	Route 679	Dead End	0.34	120	Y
852	Charles Way	Route 628	Dead End	0.62	105	Y
885	Ashburn Rd	Route 3	Dead End	0.37	80	Y
708	Jennings Point Rd	Route 645	Dead End	0.25	56	
832	New Monrovia Rd	0.25 Mi N Route 205	1.01 Mi N Route 205	0.75	25	
653	Waveny Rd	Route 640	Route 624	0.65	43	
747	Halbrook Ln	Route 729	Dead End	0.30	43	
889	Erins Dr	Route 649	Dead End	0.50	40	
601	Kings Mill Rd	Route 600	Route 602	3.00	34	
733	Bull Neck Rd	Route 615	Dead End	0.75	34	
743	Kelly Ln	Route 622	Dead End	0.28	33	
734	Weavers Rd	Route 643	Dead End	0.35	29	
762	Woods Rd	Route 610	Dead End	0.77	29	
834	Meadow Lane	Route 3	Dead End	0.30	29	
636	Cottage Farm Rd	Route 634	Route 638	1.35	28	
602	Vault Field Rd	Route 601	Dead End	0.65	25	
737	Walnut Farm Rd	Route 621	Dead End	0.18	24	
719	Route 719	Route 202	Dead End	0.10	24	
742	Foxhall Rd	Route 634	Route 1402	0.80	22	
1403	Shore Ln	Route 1401	Route 1402	0.22	21	
1095	Sigourney Dr	Route 1003	Dead End	0.11	20	
648	Stratford Hall Rd	Route 643	Dead End	0.40	19	
651	St Pauls Rd	Route 3	Route 821	0.43	19	
740	Pleasant Retreat Ln	Route 690	Dead End	0.15	18	
721	Haywood Ln	Route 3	Dead End	0.25	18	
849	Deep Point Rd	Route 645 E	Dead End	0.40	19	
1402	Lone St	Route 671	W Route 1403	0.20	17	
669	Old Park Rd	Route 3	Route 347	0.50	15	
1403	Shore Ln	W Route 1402	E Route 1403	0.18	15	
673	Cedar Field Rd	Route 621	Dead End	0.20	14	
1404	Cave Ln	Route 1402	Dead End	0.14	14	
675	Mt Pleasant Rd	Route 612	Dead End	0.84	11	
717	Weeks Rd	Route 643	Dead End	0.45	10	
709	Meadow Dr	Route 645	Dead End	0.08	10	
648	Norwood Dr	Route 645	Dead End	0.10	10	
700	Pine Rd	Route 701	Dead End	0.50	10	
642	Gloverdale Ln	Route 3	Dead End	1.00	5	
678	Harts Landing Rd	Route 825	0.75 Mi S Route 824 (@ Turnaround)	0.75	4	
<b>TOTAL Unpaved</b>				<b>21.34</b>		
<b>TOTAL &gt; 50 VPD</b>				<b>4.75</b>		



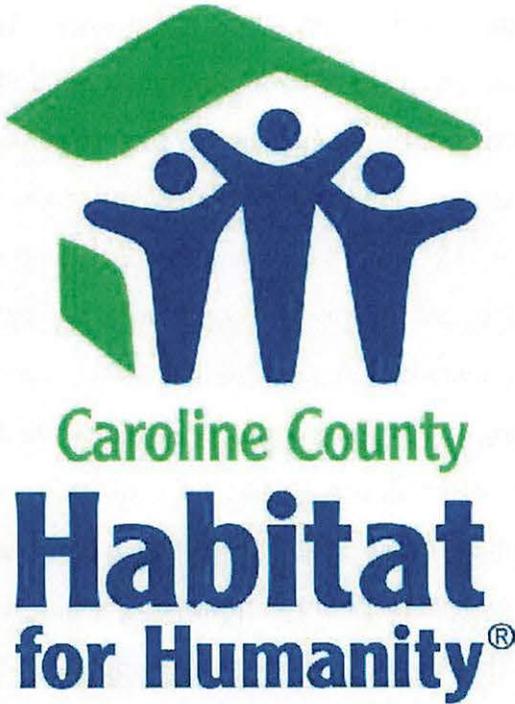
Questions?

b) Habitat for Humanity – Jason Tickle was present to discuss this project. Mr. Tickle stated they have recently expanded to several Counties serving Westmoreland, Essex, King & Queen, Richmond, and Caroline. Tonight, he will discuss the program they offer and ask the County to participate in the next 2-year build cycle. The USDA Mutual Self-Help Program and is designed for rural communities to build affordable workforce housing. In most locations, the target buyers are the school system, ie teachers but there are many job areas that fit in this program. Would like to have at least three groups in the five Counties. Hopeful to build in 2025-2027 and can build 4-12 homes at a time but need 4-12 people within the community to say they are interest. There are two pathways to ownership using the 502 Direct Loan and Mr. Tickle discussed the programs, noting the income limits household size from 1-4 \$67,300; household size 5-8 \$88,850. After his presentation, he asked for questions. Mr. Tickle discussed a new pilot modular program that is beginning in Caroline County. He then discussed the partnerships with each County and it is based on what each community wants. The minimum they need is a letter of support. Mr. Tickle concluded by asking if there were any questions.

Mr. Ingram asked what the minimum would be. Mr. Tickle stated it would depend on what the County wants, for example, when they first stated with Caroline County all they provided was free office space for a year. King & Queen has agreed to waive the building permits on the homes that will be built next year.

Mr. Ingram then asked how long they have been in Caroline County. Mr. Tickle said seven (7) years). He then invited the Board to see a build in Bowling Green that is almost complete.

Mr. Prescott asked if Mr. Tickle has a draft letter that he could send him. Mr. Tickle said yes. Also, the grant deadline is.... Mr. Tickle stated in June/July.



## Two Pathways to Ownership using the 502 Direct Loan

Income limits household size 1-4 \$67,300 Household size 5-8 \$88,850

502 term: 33-38 years as well as offering a subsidized interest rate as low as 1%	
USDA 523 Mutual Self Help	USDA 502 Direct Loan(launching in Late 2024)
<ul style="list-style-type: none"> <li>• 502 Loan</li> <li>• Buyer works with Habitat to build home with group sizes of 4-12</li> <li>• Sweat Equity used to lower cost saving the owners 20-30%</li> <li>• 24-30 Hours of Sweat Equity per household</li> <li>• Not eligible for DCHD Down payment assistance</li> </ul>	<ul style="list-style-type: none"> <li>• 502 Loan</li> <li>• Applicant works with Real Estate Agent or Builder to buy a home.</li> <li>• Can be combined with DCHD Down Payment Assistance Programs if buying a home on the market</li> </ul>

## **Pilot Modular Program**

Working with a modular manufacturer we have created a industry leading zero-step, age in place foundation design.

- Less sweat equity hors makes it so we can serve a larger demographic
- This makes it easier for senior citizens and those with disability to become homeowners
- Focus on 1st responders and teachers for the pilot
- 

## **Community Development Partnerships**

Partnering with Local Government we can help get

- Federal and State grants and/or low cost loans for infrastructure if tied to housing
- Can work with County Economic Development for mixed use development in particular what are considered high needs, Healthcare, Senior Assisted Living, Community Facilities, Childcare, ETC.

## Westmoreland wants and needs?

- HFHI has a number of programs available including Veterans Builds, Womens Builds, plus several theme builds
- Student and Vocational Training Partnerships
- Repair and Accessibility Program Partnerships
- Local Representation is needed on the Habitat Board

### c) Land Use Cases

- Ms. McDowell was present and discussed a revised 2024-2025 Calendar which would work better with the new Board calendar. There were no questions.

#### Westmoreland County Board of Zoning Appeals– Wetlands– Planning Commission & Board of Supervisors 2024-2025 Meeting Schedule

Wetlands Board 1:30 p.m.	App Deadline	Board of Zoning Appeals 9:00 a.m.	B.Z.A App. Deadline	Planning Comm. 1:30 p.m.	App. Deadline	Work session 3:00 p.m.	Board of Supervisors 6:00 p.m.	Wednesday (as needed)
Jan 22, 2024	Dec. 7, 2023	Jan. 22, 2024	Nov. 21, 2023	<b>Jan. 3, 2024</b>	Nov. 22, 2023	Dec. 18, 2023	Jan. 8, 2024	Jan. 10, 2024
Feb 26, 2024	Jan. 17, 2024	Feb. 26, 2024	Dec. 17, 2023	Feb. 5, 2024	Dec. 29, 2023	Jan. 22, 2024	Feb. 12, 2024	Feb. 14, 2024
Mar 18, 2024	Feb. 1, 2024	Mar. 18, 2024	Jan. 11, 2024	Mar. 4, 2024	Jan. 17, 2024	Feb. 26, 2024	Mar. 11, 2024	Mar. 13, 2024
Apr 15, 2024	Feb. 14, 2024	Apr. 22, 2024	Feb. 2, 2024	Apr. 1, 2024	Feb. 19, 2024	Mar. 25, 2024	Apr. 8, 2024	Apr. 10, 2024
May 20, 2024	Mar. 13, 2024	May 20, 2024	Mar. 21, 2024	May 6, 2024	Mar. 13, 2024	Apr. 22, 2024	May 13, 2024	May 15, 2024
Jun 17, 2024	Apr. 24, 2024	Jun. 24, 2024	Apr. 17, 2024	June 3, 2024	Apr. 3, 2024	May 20, 2024	July 8, 2024	July 10, 2024
July 15, 2024	May 21, 2024	July 22, 2024	May 10, 2024	Jul. 1, 2024	May 6, 2024	June 24, 2024	Aug 12, 2024	Aug 14, 2024
Aug 19, 2024	Jun 27, 2024	Aug. 26, 2024	Jun. 12, 2024	Aug. 5, 2024	Jun 19, 2024	July 22, 2024	Sept. 9, 2024	Sept. 11, 2024
Sep 16, 2024	Jul. 25, 2024	Sept. 23, 2024	Jul. 17, 2024	<b>Sep. 4, 2024</b>	Jul. 22, 2024	Aug. 26, 2024	<b>Oct. 16, 2024</b>	Oct. 16, 2024
Oct 21, 2024	Aug 28, 2024	Oct. 28, 2024	Aug. 14, 2024	Oct. 7, 2024	Aug. 7, 2024	Sept. 23, 2024	<b>Nov. 13, 2024</b>	Nov. 13, 2024
Nov 18, 2024	Sep. 26, 2024	Nov. 25, 2024	Sep. 18, 2024	Nov. 4, 2024	Sept. 12, 2024	Oct. 28, 2024	Dec. 9, 2024	Dec. 11, 2024
Dec 16, 2024	Oct. 24, 2024	Dec. 16, 2024	Oct. 24, 2024	Dec. 2, 2024	Oct. 10, 2024	Nov. 25, 2024	Jan. 13, 2025	Jan. 15, 2025
Jan 27, 2025	Nov. 14, 2024	Jan. 27, 2025	Nov. 14, 2024	Jan. 6, 2025	Nov. 7, 2024	Dec. 16, 2024	Feb. 19, 2025	Feb. 12, 2025

#### George D. English, Sr. Memorial Building, Montross, VA 22520

\*Meeting dates indicated in blue will be held on a Wednesday.

- No Public Hearing shall be scheduled when an uncompleted application or plans have been submitted.
- It is suggested that all applicants schedule a pre-application conference. Should you choose not to do so, staff reports will reflect the data submitted.
- In order for a public hearing to be held at the regular meeting, the application with original signature, fee, and any and all necessary materials, along with the required number of copies shall be received by the Land Use Administration Office in the George D. English, Sr. Memorial Building, 111 Polk Street, Montross, VA, before 1:30 p.m. by the application deadline date as indicated above.
- This schedule is provided as a guide only.

Westmoreland County shall not be responsible for any cost or damages resulting from a change in the schedule.

Word Search 2024-2025 schedule

- ii. CASE #2405-CA-01: Proposed Amendments to Chapter 62 in the County Code, including the Wetlands Zoning Ordinance and Coastal Primary Sand Dune Ordinance. She then discussed the changes to the ordinance in the County code whereby the State adopted new legislation and provided the Counties a new ordinance and required them to adopt it. The new Ordinance is mostly unchanged and a copy has been given to the Board and changes are in the Staff report. Ms. McDowell then reviewed the few changes, including updating the name of Game & Inland Fisheries to Wildlife Resources; and adding references to living shorelines just to name a few.



Westmoreland County, Virginia  
**LAND USE ADMINISTRATION**  
 PO Box 1000  
 Montross, VA 22520  
 804-493-0120

Building Official  
 Zoning Official  
 Planning Commission  
 Board of Zoning Appeals  
 Board of Building Appeals  
 Wetlands Board

**County Code Amendment**  
**Staff Report**

**Date:** April 11, 2024  
**From:** Beth McDowell, *Planning Director*  
**Case #:** 2405-CA-01  
**Site Location:** County-wide  
**Project Description:** Proposed amendments to Chapter 62 in the County Code, including the Wetlands Zoning Ordinance and Coastal Primary Sand Dune Ordinance  
**PC Work Session:** Monday, April 22, 2024 (3:00 pm, English Building)  
**BOS Work Session:** Monday, April 22, 2024 (3:00 pm, English Building)  
**Planning Commission:** Monday, May 6, 2024 (1:30 pm, English Building)  
**Board of Supervisors:** Monday, May 13, 2024 (6:00 p.m., George English building)

**Background:**

Chapter 62 of the County Code, entitled Natural Resource Protection, details the procedures for and responsibilities of the Wetlands Board. The Wetlands Board represents Westmoreland County including the towns of Montross and Colonial Beach. There are three divisions (sections) within that chapter. Division 1 pertains to intertidal wetlands projects, Division 2 applies when there are sandy beaches or dunes present, and Division 3 outlines inspections and enforcement practices for violations of these principles. The intent of these regulations is to assist landowners with the protection of their shorelines while also safeguarding the overall environment and adjacent lands.

This chapter was last updated in December 2012. In 2023, the state legislature updated the state code language in several ways, and those changes need to be reflected in our local code.

**Need for Board Action:**

Any changes to County codes need to be reviewed and approved by means of a public hearing process before the Planning Commission and Board of Supervisors.

**Summary of Proposed Changes:**

The state codes §28.2-1302 and §28.2-1403 explicitly provide the language that the localities are required to adopt. The bulk of the current language will be unchanged, but there are several recurring types of changes throughout the ordinances. Those alterations are summarized in the following list:

- Update the state agency previously known as Game & Inland Fisheries to its current name Wildlife Resources
- Include references to living shoreline projects
- Change the advertising requirements by 1) reducing the number of ads from two weeks to one week, 2) requiring notice to be posted on the County website, and 3) requiring the documentation of these notices to be submitted to the Virginia Regulatory Town Hall.
- Include reference to standards intended to lessen the impact of sea level rise and coastal hazards.
- Allow notice of meeting agendas to be either mailed or emailed to the various state agencies rather than requiring those notices to be mailed
- Remove the requirement of notarization for the county representative's signature on Wetlands Board permits
- Specify that the Wetlands Ordinance doesn't apply to isolated upland wetlands (per request by staff member)

**Attachments:**

**DRAFT amended ordinance, marked up for changes**

iii. CASE #2206-SE-02 and CASE #2206-SE-03: Proposed Resolutions for the Extension of Special Exceptions, specifically for Carey-Peyton Solar 1 and Carey-Peyton Solar 5. Ms. McDowell then stated the next matters are extensions to two previously approved solar facilities on Rt 3. She explained the special exceptions are for one year or sometimes two years and during this time they need to get their permits. They are coming up on their two year mark and they are finding that it is taking a lot longer for them to get through the process with the electric company, VDOT and DEQ. The State is allowing them to adopt resolutions to extend them to July 1, 2026 and those resolutions are in the Board packet.

Ms. McDowell asked if there are any questions

Mr. Trivett questioned that there is no June meeting. Ms. McDowell noted that it is a good catch and she would update the calendar.

Chairman Hynson stated that he could understand a 1-2 years but now there is an additional 2 years which is pushing it close to 5 years. Ms. McDowell noted that the State code allows, if a site plan is approved, by State code they must hold the special exceptions valid for 5 years. Ms. McDowell stated this is something the Board must adopt. She said has been discussions with the Planning Commission regarding the length of time for a lot of projects where two years is not quite enough time to get through everything or even start so there is a thought to extend the initial approvals to three (3) years.

Chairman Hynson stated the elected term of office is four (4) years so we are starting to put permits into the next jurisdiction. Now we are pushing

permits into the next Board. That is what he is thinking. Ms. McDowell responded by stating if the Board approves something at the end of the term it will always go to the next Boards decision.



**Westmoreland County, Virginia  
LAND USE ADMINISTRATION**

Building Official  
Zoning Official  
Planning Commission  
Board of Zoning Appeals  
Board of Historic Appeals  
Wetlands Board

P.O. Box 1000

Madison, VA 22650

(804) 463-6100

**MEMORANDUM**

**To:** Westmoreland County Board of Supervisors  
**From:** Beth McDowell, Land Use Administration, *Planning Director* *BM*  
**Date:** April 15, 2024  
**Subject:** Proposed resolutions for the extension of Special Exceptions, specifically for Carey-Peyton Solar 1, Case # 2206-SE-02, Tax Map 10-46 and Carey-Peyton Solar 5, Case # 2206-SE-03, Tax Map 11-40B

Per Westmoreland County Zoning Ordinance Article 10-3.12 (11), Special Exceptions are initially approved for one year, during which time permits must be sought and approved, to be followed by commencing construction or beginning the activity if construction is unnecessary. Our ordinance currently allows for one year as the standard and a maximum initial approval of two years upon request to the Board. Once permits are issued and work begins, the Special Exception is then considered vested and shall be valid henceforth.

On July 1, 2023, the state legislature adopted state code 15.2-2209.1.2, which allows localities to extend such Special Exception deadlines specifically for solar facilities by the adoption of a resolution. The code states that the Special Exception initial approval must have been valid on July 1, 2023, which is true for these two cases that were approved for two years on June 13, 2022. The code allows for the extension of such deadlines until July 1, 2026 or a later date to be determined by the Board.

Solar facilities tend to take a long time to permit, partly due to coordination with the power company (Dominion Energy, in this case) and partly due to the need to permit these projects through multiple agencies including DEQ, VDOT, and the locality, etc. Meanwhile, the developers and others have expended significant amounts of time, money (at least \$100,000 for each project), and effort (engineering and coordination with Dominion) into preparing for these projects. For that reason, staff feels that it may be reasonable to allow additional time for their development.

**Attachments:**

- Draft Resolutions (2)
- Action letters for Cases 2206-SE-02 and 2206-SE-03
- Request letters from New Energy Equity/Impact Power Solutions (2)

d) Budget FY 2024-2025 Discussion: Mr. Prescott discussed budget as noted in the presentation below. The focus is on the General Fund. The Board heard presentations on April 8<sup>th</sup> from Department Heads, Constitutional Officers and Non-mandated Groups. They presented their needs. Mr. Prescott noted that the Board needs to give him guidance as to which choice of action they would prefer.

After Mr. Prescott's presentation he went back to the Board for discussion.

Chairman Hynson asked the Board for their thoughts and questions. Chairman Hynson noted with inflation at 30% over the last several years, everything we want to do we can not do. Before we did not give anyone anything and we can not just say everyone is raising taxes so we will too.

Mr. Fisher noted he has two conflicts one on Friday and then again on May 13<sup>th</sup>, he asked if the meeting schedule could be adjusted. Mr. Prescott stated we could go back to the calendar and check dates.

Mr. McCormack began by thanking the County Administrator and Finance Department for this level of transparency for the Board and for the citizens. He really likes the dollar bill. He stated he believes every penny has been justified and the county needs an economic development director. He also stated citizens want change but do not want to take away the rural fee of the County but we need to take the burden off the citizens. Mr. McCormack questioned how much the County makes off the solar farms. He then stated if he had to choose he would go with

Course of Action #2 – going to fund the SRO position and need to renegotiate with the school and the VFDs should get \$50,000, they will have to work with us. All of the other removals he is good with.

Mr. Ingram stated he would support Court of Action #2. He agrees with a lot of what Mr. McCormack has said. He believes that the VFDs have not had appropriate funding in a long time. He understands the burden of taxes in this County, there was no transparency, no pie chart and now we have the transparency and not saying anything was inappropriate but he just did not know where the money was going. Mr. Ingram stated he appreciates all the work the County Administrator and his team has done on the budget. Once citizens look and understand they will know where the money is going. Fire Departments have been underfunded for many many years and that is something the citizens cannot do without. He mentioned he also feels very strongly about funding the SROs. Mr. Ingram stated that if we are not growing as a County or a business “we are dying”. We need to bring in business and industry. He loves the rural feeling of the County and lived in the County all his life but there has been no progressive change in this County. Mr. Ingram said after speaking with his parents there was more to do in the 1950s and 1960s in Montross and Westmoreland County than there is to do today. He stated he feels strongly that we need to give the youth something to do and we may have to come up with a little more money but it is important to the Community. In conclusion, Course of Action #2 with a little more funding to the VFDs. Mr. Prescott asked Mr. Ingram how much he would o

Mr. Fisher spoke about wants vs needs and we have to make adjustments. The Board needs to decide if they will do it all now or spread it out. He stated that we would have a better picture if we knew what Richmond was going to do. He said he has seen this before, going back to the 90’s a time when revenue was down we

needed to generate money to keep the County moving forward. He asked how much the average tax payers can stand. He said the medium income bracket could be hurt but if we do not provide services it will hurt the less fortunate. If we stay with option 2 we are looking at a real estate tax rate of .76 and looking at the current personal property tax rate, it is about where people can stand it. He did state that if he had to choose today he believes the best option is Course of Option #2 and to be able to sell to the tax payers will be difficult but can be justified. One of the largest adjustments is to the school system and we don't control that. If we can find a way to give more money to the fire departments because they have been held at bay because absorbing EMS "hit us like a train" and had to be taken care of first. He also is adamant that uniform raises should happen across the board. Mr. Fisher stated he doesn't like the numbers that he sees but he has become a realist and they are what they are. He ended with stating that he hopes the Board will reach a consensus to be fair to the tax payers and looking at what it will take to accomplish this budget. Mr. Fisher said when the County had an economic development person we reaped the benefit but we have nothing for the future that will generate revenue for the County.

Mr. Trivett stated the information presented has been very helpful and he has never received anything like this in prior years he has been given a book before the meeting with really no explanation. This problem did not happen overnight – constitutional officers, fire and rescue that have needs that have been kicked down the road. When you don't have industry all you can depend on is real estate or personal property. He stated he is well aware that the County need a new court house and a new school but that was long overdue and he commends the Supervisors that made that happen. Mr. Trivett stated the situation we are in today has been long coming and didn't happen overnight. He stated we still do not have an audit report and the year before the audit was late and once we received it the

Audit stated we had a 19% fund balance which gave us about \$15M, so we had twice as much as required. This year we still haven't seen the Audit report so we do not know what that fund balance is and we know there is still 3 months left in the fiscal year, however, not knowing what that fund balance is and if it has increased or decreased makes it difficult because we could use that fund balance to balance the budget. Even if we have to do these increases we can come back at a later time if we find the fund balance is higher than anticipated. He believes there is nothing to stop the Board from revisiting the tax rate if they receive information that can reduce the tax rate. Mr. Trivett stated the County is giving the school system an extra \$1.5M and they should have to fully fund the SRO positions, not the County. He went on to say the school has been treated very well and the Board has been very supportive and continues to be. Mr. Trivett said they are currently building some things on the field that he has received several calls, like the press box and other things on the football field which is beautiful. It may be needed but lots of money has been spent on the new high school and football field, maybe more than should have. He stated he is a school supporter and spent 11 years on the school board in his district. Mr. Trivett stated that if the SRO positions are not funded by the school will look at any request very carefully. He believes there should be an SRO in every school. He stated the public has a right to know where their money is going and with this presentation it is broken down. He is happy with the amount of information and the transparency and they are seeing things he did not in the past. He stated that if the County hire an economic development director they can look into bringing grants into this county, as well as, look for industry. He noted that every County surrounding north of us have data centers and when the Governor says it generates \$13 for every \$1 that is invested there is something wrong if we aren't looking into it. If we don't look do something in this County the people who own homes are going to continue to see their taxes go up. We need to work together to figure it out

and we need to get some type of industry in the County to help reduce the tax burden on the citizens. He agrees with the other members that Course of Action 2 would be best but he would like the SRO positions covered.

Chairman Hynson asked if there were any further comments.

Mr. Fisher noted they need to work through this budget but it is difficult to sit here and have it said that in 32 years that there has been no transparency and the Board and public has not been informed as to the budget process and we have not done anything to bring this County to the point of where it is. He believes we have accomplished a lot but there is a new horizon, things have changed, roles need to be set and we need to focus on where to go from there. He noted he gets a little offended when he hears statements but going forward remember we all do some good and we all make some mistakes but at the end of the day don't ever forget that someone got you where you are. We will get through this and we will compromise on the budget and we will have to answer to the people of our district and give them the level of comfort that we are acting in their best interest. Mr. Fisher said to Mr. McCormack that they would go to Kinsale on Thursday in District 1 and he would see why there is no confusion in that district and hasn't been for 32 years. They will talk and reason together and come to a conclusion and that is why he has been their supervisor for 32 years.

Chairman Hynson stated that Mr. Fisher and he have been together for 32 years and they had a hard time trying to buy the land and actually got it for free from NNEC. It took 10 years to get it up and running. He then stated that he believes the best chance for a business is a big hunk of land at the Westmoreland County/King George line probably because of Dahlgren.

Mr. Prescott asked if the Chairman has a Course of Action.

Chairman Hynson stated probably Course of Action #2. He agrees they have shorted the fire departments so he would feel comfortable \$50,000 and he would like to

keep an economic development director. He agrees with Mr. Trivett regarding the amount of money we are directed to give to the school and that is a large amount. He is also in agreement with Mr. Fisher that if the school teachers get an increase all County employees should get the same increase. He has thought about two positions in the schools but he thinks the school should show that they are wise with spending their money. Choice #2 is the best but he is still looking for ways to cut. At this time Mr. Prescott review what they have asked him to do going forward in reworking Course of Action #2.

Chairman Hynson suggested that the special meeting that needs to be rescheduled he believes we need to listen to the public regarding their thoughts on the increase. Mr. Prescott asked if we could arrange a town hall meeting and he will see if we can fit it into the schedule

Mr. Fisher stated that Friday's special meeting this meeting would be continued or will the meeting on the 26<sup>th</sup> be moved.

Mr. Prescott noted the meeting on the 26<sup>th</sup> would be rescheduled.

Ms. Cogswell asked if town hall meeting will be in addition to the Public Hearing? Noting the ad will advertise the Public Hearing date, did you want an additional meeting after the public hearing.

Mr. McCormack said the Board could set the rate and have public hearing and then lower the rate without another advertisement or public hearing.

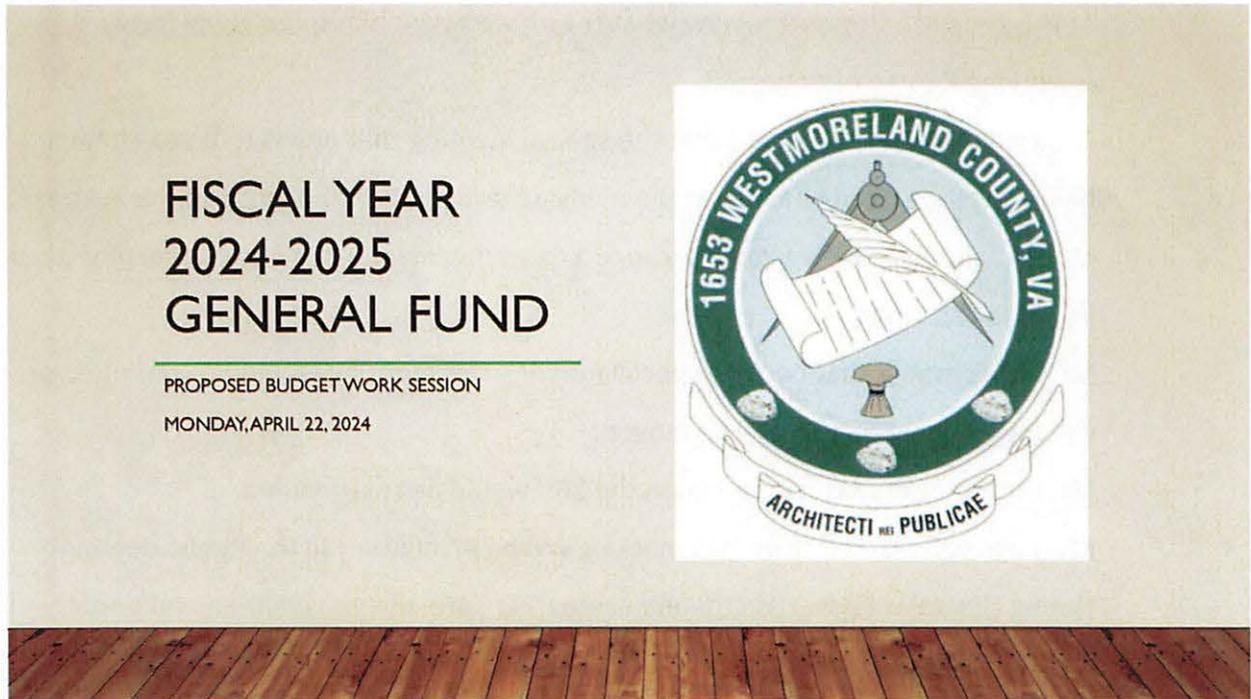
Ms. Cogswell noted after the public hearing we would wait an additional 7 days before the budget is adopted for written comments for those who were not able to attend the meeting.

Mr. Fisher stated we still need have time to make additional changes and we are not up against the wall.

Mr. Prescott stated we are not up against the wall but we are getting close.

Mr. Fisher stated if we have public hearing and there is a large outcry and we need to make an adjust we still have time because we will not have to go to another public hearing and still meet our timeframe.

Director of Finance stated as long as we reduce the tax rate we do not need to re-advertise.



# Westmoreland County, Virginia

- 18,999 Residents (Weldon Cooper Center)
- 507 Square Miles (Urban, Suburban, Rural)
- \$56,647 Median Household Income
- 3.9% Unemployment
- 47.9 Median Age
- Fully Accredited School System
- \$0.62 Real Estate Tax



## FINANCIAL MANAGEMENT - POLICIES

- Being good stewards of the public trust and promoting financial integrity are important goals of any County. The following broad policies set forth guidelines against which budgetary performance can be measured and proposals for future programs can be evaluated. The policies help ensure that a County manages its funds in a fiscally responsible manner

### Objectives of Financial Policies:

- To contribute significantly to the County's ability to insulate itself from financial crises and promote long-term financial stability
- To focus on the County's overall financial picture, while linking long-term financial planning to daily operations.
- To enhance financial credit ability by helping to achieve the highest possible credit and bond ratings.



# FINANCIAL MANAGEMENT - POLICIES

## Financial Planning Policies:

- **Balancing the Budget** – Prepare and approve an annual budget in compliance with sound financial practices.
- **Long Range Planning** – Assess the long-term financial implications of a current and proposed operating and capital budgets by annually preparing a 3-year cash flow projection for the General Fund, Capital Projects Fund, and Debt Service Funds.
- **Asset Inventory** – Annually inventory and assess the condition of all major capital assets
- **Investments** - Annually assess all investments



## KEY FINANCIAL POLICIES

- **Balanced Budget** – Reoccurring revenues are paying for reoccurring expenditures
- **Debt as Percentage of Assessed Value - 4% or Less**
  - Indicator of the County's ability to repay debt with property taxes
  - Ability to meet debt obligations during economic downturn
- **Debt as Percentage of General Government Expenditures** - 10% or less
  - Ability to repay debt without impacting County Services
  - Smaller percentage = Less burden on the operating budget



## KEY FINANCIAL POLICIES

- **Fund Balance**
  - Indicator of financial strength and ability to cope with unexpected financial problems and emergencies
  - 15% of the budgeted General Fund Expenditures must be maintained in order to keep bond rating



### Moody's Investor Service Westmoreland County, VA Annual Comment on Westmoreland County

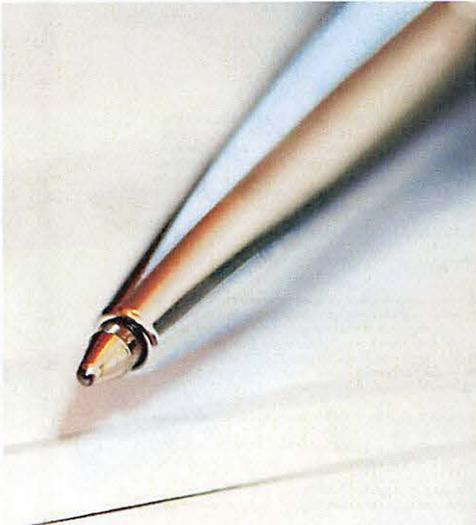
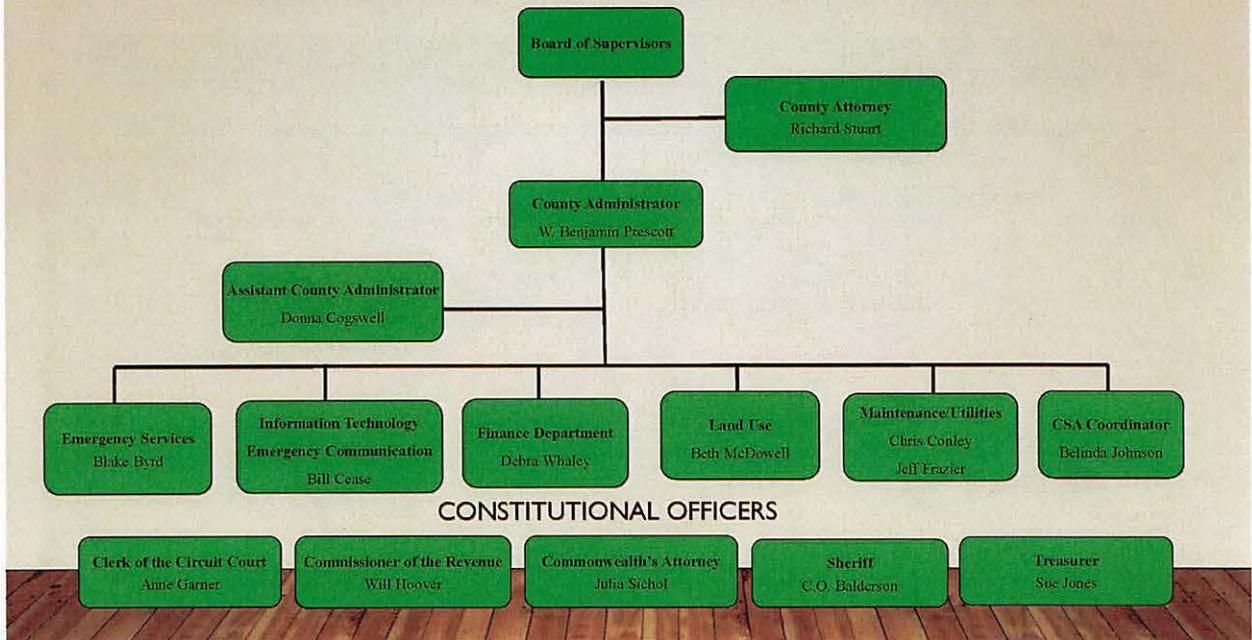
Credit Overview Westmoreland County has a very strong credit position. Its Aa2 rating matches the US counties median of Aa2. Notable credit factors include a robust financial position, a small tax base with a healthy wealth and income profile, and manageable debt and pension liabilities. Finances: The financial position of the county is robust and is consistent with the assigned rating of Aa2. The cash balance as a percent of operating revenues (36.8%) is roughly equivalent to the US median, and increased from 2015 to 2019. Moreover, the fund balance as a percent of operating revenues (32.2%) approximates the US median. Because Virginia counties' operating funds include school operations, the median operating fund balance is generally lower than national medians. However, given the strong institutional framework we assign to VA counties, which reflects their significant revenue raising and expenditure cutting abilities, their overall financial positions can remain strong despite lower reserve levels.

### S & P Global Long Term Rating AA-/Stable Affirmed

Credit overview Westmoreland County has historically leveraged its sizable, stable residential tax base, and limited debt service burden to maintain a long track record of solid financial performance. Significant construction in the county's waterfront communities increased during the pandemic, with residents from nearby cities spending more time in second homes in Westmoreland County. Revenues and expenditures both performed well in fiscal 2021 according to unaudited estimates, further strengthening the county's financial position. In addition to lowering debt service, this refunding also allows the county to reclaim a portion of monies in debt service reserve funds (DSRFs) spread across general, other governmental, and enterprise funds. We also view the county's manageable pension and other postemployment benefit (OPEB) liabilities as well as limited annual contributions as benefiting budgetary performance over the long term. The rating further reflects our view of the county's:

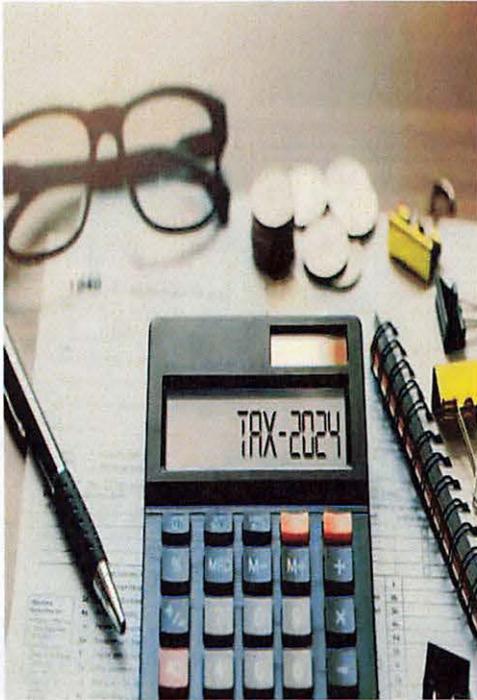
- Adequate economy, with projected per capita effective buying income (EBI) at 100.8% of the national level and market value per capita of \$155,599;
- Strong management, with good financial policies and practices under our Financial Management Assessment (FMA) methodology;
- Strong budgetary performance, with slight operating surpluses in the general fund and at the total governmental fund level in fiscal 2020;
- Very strong budgetary flexibility, with an available fund balance in fiscal 2020 of 35% of operating expenditures;
- Very strong liquidity, with total government available cash at 1.6x total governmental fund expenditures and 20.6x governmental debt service, and access to external liquidity we consider strong;
- Adequate debt and contingent liability profile, with debt service carrying charges at 7.6% of expenditures and net direct debt that is 151.0% of total governmental fund revenue, as well as low overall net debt at less than 3% of market value; and
- Very strong institutional framework score.

# Westmoreland County Organizational Chart



## GENERAL FUND

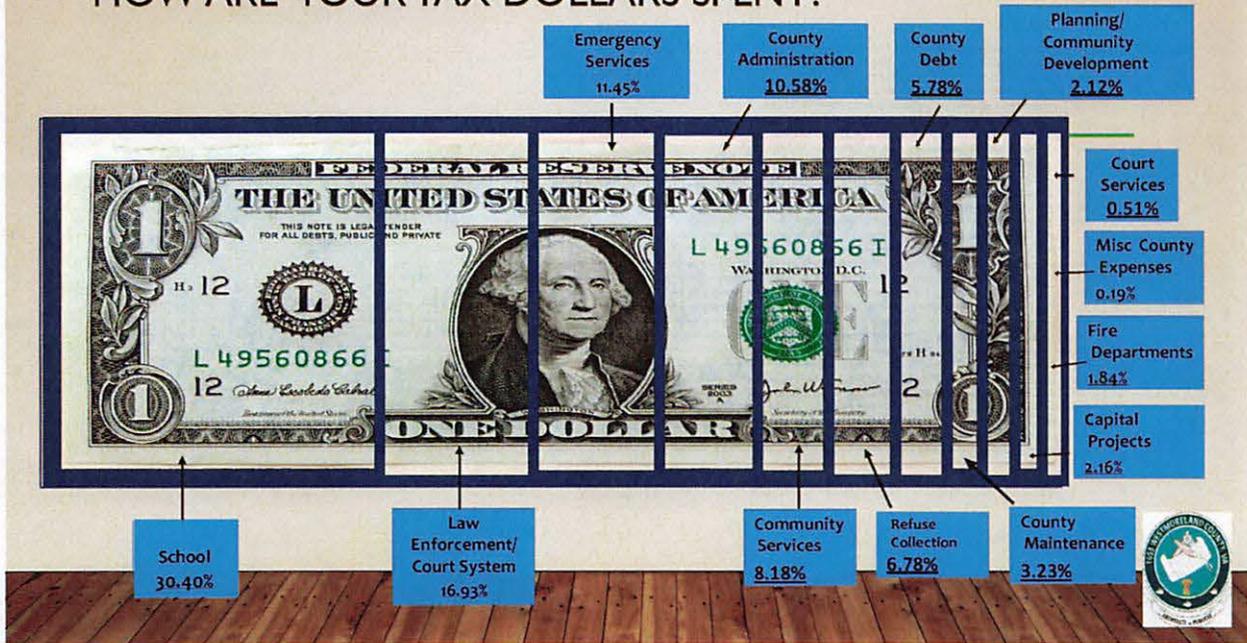
WHERE MOST COUNTY SERVICES ARE FUNDED PRIMARY OPERATING FUND OF THE COUNTY. THIS FUND IS USED TO ACCOUNT FOR ALL FINANCIAL TRANSACTIONS AND RESOURCES. REVENUES ARE DERIVED PRIMARILY FROM PROPERTY AND OTHER LOCAL TAXES, STATE AND FEDERAL DISTRIBUTIONS, LICENSES, PERMITS, CHARGES FOR SERVICES AND OTHER MISC. INCOME.



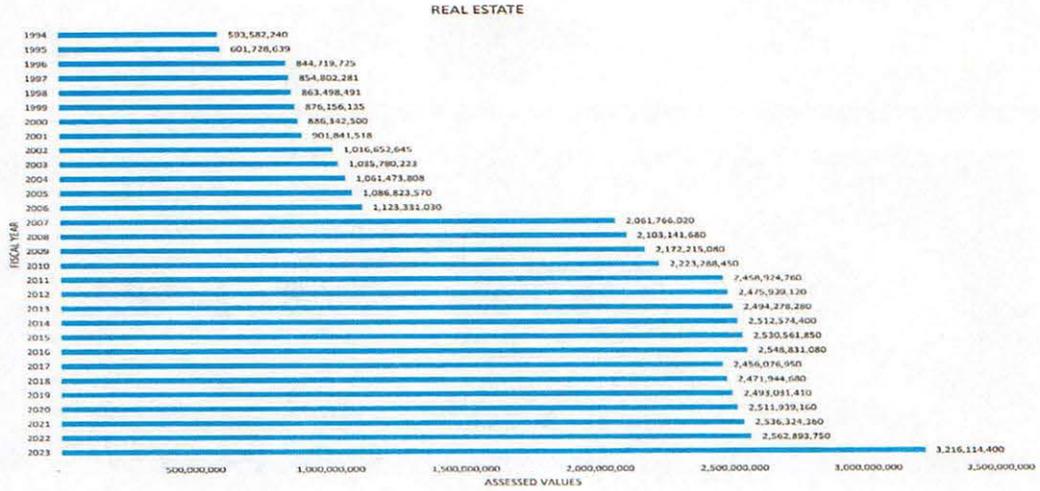
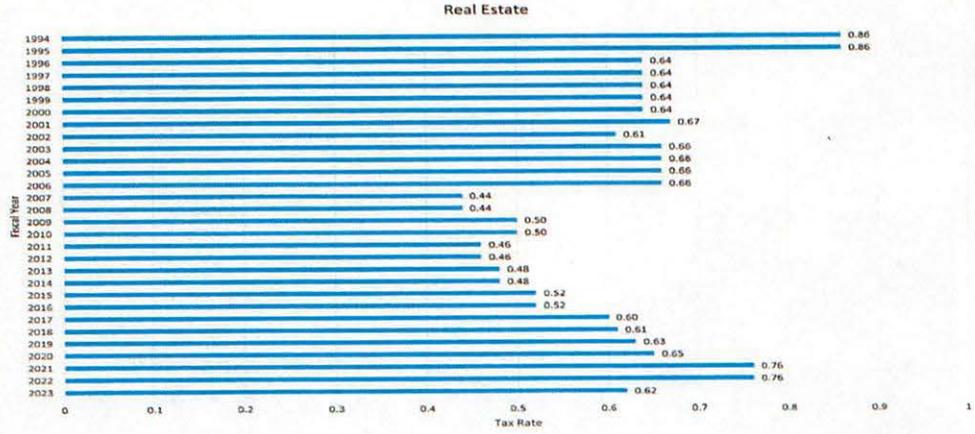
## WESTMORELAND TAX DATA

TAX REVENUES GENERATED FROM PERSONAL PROPERTY, MOBILE HOMES, FARM MACHINERY, MACHINERY AND TOOLS, MERCHANT'S CAPITAL, REAL ESTATE, AND PUBLIC UTILITIES.

### HOW ARE YOUR TAX DOLLARS SPENT?



### HISTORICAL TAX RATE



## FY 2023 – 2024 ADOPTED TAX RATES

FY 2023-2024 Adopted		FY 2023-2024 Adopted		Combined	
*School District Tax Rates		General Government Tax Rates		FY 2023-2024 Tax Rates	
Personal Property	1.60	Personal Property	2.15	Personal Property	3.75
Mobile Homes	.46	Mobile Homes	.16	Mobile Homes	.62
Farm Machinery	1.46	Farm Machinery	.29	Farm Machinery	1.75
Machinery & Tools	2.00	Machinery & Tools	.00	Machinery & Tools	2.00
Merchant's Capital	.72	Merchant's Capital	.24	Merchant's Capital	.96
Real Estate	.22	Real Estate	.40	Real Estate	.62
Public Utilities	.46	Public Utilities	.16	Public Utilities	.62

## WHAT HAPPENS IF I INCREASE REAL ESTATE TAXES \$0.01?

- One cent of tax increase to the Real Estate Assessed Values generates an estimated \$325,275 of revenue for the County
- Example 1: \$500,000 at 0.62 pays \$3100.00 in real estate taxes
- Example 2: \$500,000 at 0.72 pays \$3600.00 in real estate taxes
- Example 3: \$500,000 at 0.82 pays \$4100.00 in real estate taxes

## WHAT HAPPENS IF I INCREASE PERSONAL PROPERTY \$0.01?

- One cent of tax increase to the Personal Property Assessed Values generates an estimated \$21,160 of revenue for the County
- Example 1: \$50,000 at 3.75 pays \$1,875.00 in personal property taxes
- Example 2: \$50,000 at 3.85 pays \$1,925.00 in personal property taxes
- Example 3: \$50,000 at 3.95 pays \$1,975.00 in personal property taxes

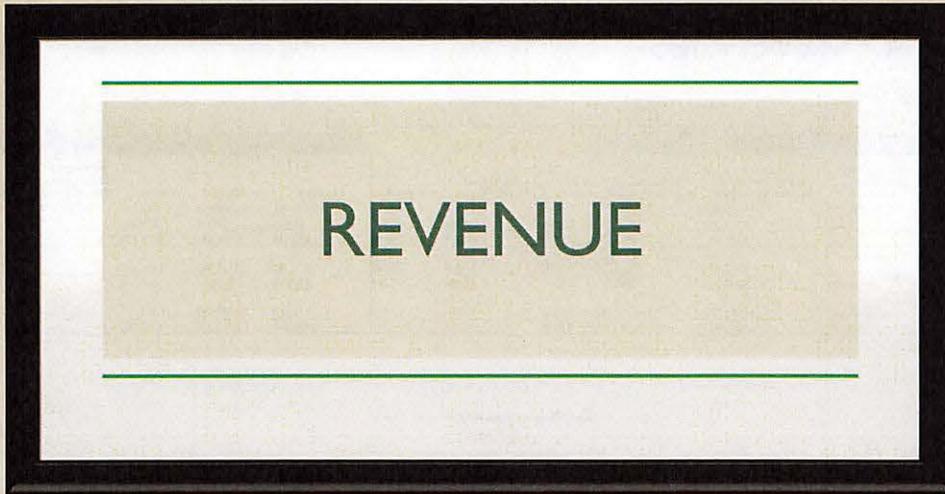
## ASSESSED VALUE CHANGES

FY2023-2024	COUNTYWIDE	SCHOOL DISTRICT	COLONIAL BEACH	TOTAL
Personal Property	239,980,000	200,520,000	39,480,000	479,960,000
Mobile Homes	5,231,300	5,200,000	31,300	10,462,600
Farm Machinery	7,283,520	7,283,520	0	14,567,040
Machinery & Tools	6,181,110	6,181,110	0	12,362,220
Merchants Capital	10,065,920	7,390,920	2,675,000	20,131,840
Real Estate	3,074,570,960	2,463,013,760	611,557,200	6,149,141,920
Public Utilities	76,041,392	66,985,933	9,055,459	152,082,784
<b>TOTALS</b>	<b>3,419,354,202</b>	<b>2,756,555,243</b>	<b>662,798,959</b>	<b>6,838,708,404</b>
FY2024-2025	COUNTYWIDE	SCHOOL DISTRICT	COLONIAL BEACH	TOTAL
Personal Property	224,390,000	188,100,000	36,290,000	448,780,000
Mobile Homes	5,433,390	5,402,090	31,300	10,866,780
Farm Machinery	6,946,090	6,946,090	0	13,892,180
Machinery & Tools	6,267,730	6,267,730	0	12,535,460
Merchants Capital	11,053,000	8,592,000	2,461,000	22,106,000
Real Estate	3,182,728,080	2,544,863,080	637,865,000	6,365,456,160
Public Utilities	76,041,392	66,985,933	9,055,459	152,082,784
<b>TOTALS</b>	<b>3,512,859,682</b>	<b>2,827,156,923</b>	<b>685,702,759</b>	<b>7,025,719,364</b>

**\*\*Change of: \$187,010,960 +2.73%**

# SCHOOL FUNDING CHANGES – LOCAL EFFORT

Westmoreland County Assessed Values For: FY 2023-2024 Countywide, School District & Colonial Beach ESTIMATED		Westmoreland County Assessed Values For: FY 2024-2025 Countywide, School District & Colonial Beach ESTIMATED	
<b>WESTMORELAND FUNDING SOURCES FOR SCHOOL SYSTEM:</b>		<b>WESTMORELAND FUNDING SOURCES FOR SCHOOL SYSTEM:</b>	
<p><b>NOTE: Allocations of Below Expenses based on 37%</b></p> <p>Late filing fee – 37%, \$17,316</p> <p>Prior Year Taxes – 37%, \$123,192</p> <p>Pen &amp; Int taxes – 37%, \$102,490</p> <p>Interest earnings – 37%, \$70,988</p>	<p><b>**NOTE: LOCAL EFFORT INCREASED BY \$1,576,749 +14.05%</b></p> <p><b>**REASON FOR CHANGE: ADM = 1492.265 CI = From .46 to .5065</b></p>	<p>Levy Revenues 8,614,978</p> <p>Motor Vehicle Licenses 821,000</p> <p>Local 1% Sales Tax 1,437,000</p> <p>PILT 1,600</p> <p>Auto Rental Tax 4,000</p> <p>Mobile Home Tiling Tax 30,000</p> <p>Rollback Tax 7,000</p> <p>Prior Year Taxes 116,550</p> <p>Gross Receipts Tax 50,000</p> <p>State Car Tax Reimbursement 423,233</p> <p>Communications Tax 400,000</p> <p>Utility Tax (Electric) 330,000</p> <p>Tax Penalties &amp; Interest 125,060</p> <p>Interest Earnings 22,644</p> <p>Late Filing Fee 18,500</p> <p>Business Permit Fee 15,000</p> <p><b>TOTALS 12,436,868</b></p> <p>Subtract DHS Payments to be paid from GF -1,222,790</p> <p>Transfer Balance 11,213,775</p> <p>Local Effort Amount 12,790,524</p> <p>Difference (\$1,576,749)</p>	<p><b>NOTE: Allocations of Below Expenses based on 77%</b></p> <p>Late filing fee – 77%, \$38,500</p> <p>Prior Year Taxes – 77%, \$242,550</p> <p>Pen &amp; Int taxes – 77%, \$260,260</p> <p>Interest earnings – 77%, \$47,124</p>
<p>Levy Revenues 8,584,640</p> <p>Motor Vehicle Licenses 810,823</p> <p>Local 1% Sales Tax 1,402,646</p> <p>PILT 1,600</p> <p>Auto Rental Tax 4,000</p> <p>Mobile Home Tiling Tax 20,000</p> <p>Rollback Tax 0</p> <p>Prior Year Taxes 42,500</p> <p>Gross Receipts Tax 51,154</p> <p>State Car Tax Reimbursement 423,233</p> <p>Communications Tax 443,600</p> <p>Utility Tax (Electric) 341,215</p> <p>Tax Penalties &amp; Interest 27,528</p> <p>Interest Earnings 15,374</p> <p>Late Filing Fee 0</p> <p>Business Permit Fee 14,650</p> <p><b>TOTALS 12,182,984</b></p> <p>Subtract DHS Payments to be paid from GF -961,172</p> <p>Transfer Balance 11,221,812</p>			



## FUND BALANCE APPROPRIATION

FY23/24	Proposed FY24/25	Difference
\$2,012,916.00	\$2,000,000	(\$12,916.00)

## TAX REVENUES

	2024 Anticipated Values			Tax Rate Table			Revenues							
	TOWN OF COLONIAL BEACH	WESTMORELAND COUNTY (NON-TCB)	TOTAL ALL OF WESTMORELAND	SCHOOL DISTRICT	GENERAL GOVERNMENT	COMBINED	COUNTY	SCHOOL	TOTAL	PREVIOUS YEAR TAXES COLLECTED	CAR TAX REBATE	GRAND TOTAL		
PERSONAL PROPERTY	36,290,000	188,100,000	224,390,000	0.0160	0.0215	0.0375	\$4,824.385	\$3,009.600	\$7,833.985	\$154,500.00	(\$1,139,678.00)	\$6,848,807		
MOBILE HOMES	31,300	5,402,090	5,433,390	0.0046	0.0016	0.0062	\$8.693	\$24.850	\$33.543			\$33,543		
FARM MACHINERY	0	6,946,090	6,946,090	0.0146	0.0029	0.0175	\$20.144	\$101.413	\$121.557			\$121,557		
MACHINERY AND TOOLS	0	6,267,730	6,267,730	0.0200	0.0000	0.0200	\$0	\$125.355	\$125.355			\$125,355		
MERCHANT'S CAPITAL	2,461,000	8,592,000	11,053,000	0.0072	0.0024	0.0096	\$26.327	\$61.862	\$88.390			\$88,390		
REAL ESTATE	617,865,000	2,544,863,080	3,162,728,080	0.0022	0.0040	0.0062	\$12,730.912	\$5,598.699	\$18,329.611	\$315,000.00		\$18,644,611		
PUBLIC UTILITIES	9,055,459	66,985,933	76,041,392	0.0046	0.0016	0.6200	\$121.666	\$308.135	\$429.802			\$429,802		
ROLLBACK TAXES												\$7,000		
PENALTIES & INTEREST												\$339,000		
LATE FILING PP RETURN												\$56,600		
				School District Rates not applicable in the Town of Colonial Beach									TOTAL	\$26,694,663
NOTE	Not reduced for Car Tax Rebate or Uncollectable													

## OTHER LOCAL TAXES GENERATING REVENUE

	FY2023-2024	FY2024-2025 Estimated	Difference
Local Sales Tax & Use Tax	\$1,402,666.00	\$1,892,417.00	\$489,751.00
Utility Tax/Electric/NNE	\$204,325.00	\$200,000.00	(\$4,325.00)
Utility Tax/Electric/DVAPWR	\$136,890.00	\$130,000.00	(\$6,890.00)
Business Taxes	\$65,804.00	\$65,000.00	(\$804.00)
Motor Vehicle Licenses	\$810,823.00	\$821,000.00	\$10,177.00
Golf Cart Decals	\$400.00	\$250.00	(\$150.00)
Taxes on Recordation & Wills	\$240,000.00	\$280,000.00	\$40,000.00
Cigarette Taxes	\$135,000.00	\$155,000.00	\$20,000.00
Meals Tax	\$145,200.00	\$230,000.00	\$84,800.00
Meals Tax Rec Park Concessions	\$1,000.00	\$0.00	(\$1,000.00)
Transient Occupancy Tax	\$45,000.00	\$100,000.00	\$55,000.00
E-911 Addressing Land Use	\$3,000.00	\$6,000.00	\$3,000.00
Communication Sales & Use	\$448,600.00	\$400,000.00	(\$48,600.00)
Solar Megawatt Revenue	\$1,400.00	\$0.00	(\$1,400.00)
<b>Total</b>	<b>\$3,640,108.00</b>	<b>\$4,279,667.00</b>	<b>\$639,559.00</b>

## REVENUE GENERATED FROM OTHER SOURCES

**\*\*NOTE:**  
Fees are either greater  
than or equal to  
surrounding counties

Dog Tag Sales	\$4,000.00
Permits, Fees, Licenses	\$385,200.00
Fines & Forfeitures	\$191,800.00
Revenue/Use of Money & Property	\$161,200.00
Revenue from Use of Property	\$167,083.00
Law Enforcement/Court Costs	\$43,400.00
Charges for Rescue & Fire (Rescue Recovery)	\$900,000.00
Charges for Animal Shelter	\$1,550.00
Charges for Sanitation/Waste	\$8,000.00
Charges for Planning & Community Development	\$2,500.00
Miscellaneous Revenue	\$131,200.00
Recovered Costs	\$284,558.00
Service Charges	\$1,600.00
Non-Categorical Aid	\$1,253,679.00
State Shared Expenses	\$2,438,214.00
Categorical Aid	\$2,059,801.00
Transfer from Other Funds	\$113,438.00
<b>TOTAL</b>	<b>\$8,147,223.00</b>

## SIGNIFICANT CHANGES

- **(\$533,836)** – Personal Property Tax
- \$647,152 – Real Estate Tax
- \$489,751 – Local Sales Tax & Use Tax
- **(\$324,996)** – ARPA Grant Funds Depleted

## REVENUE COMPARISON

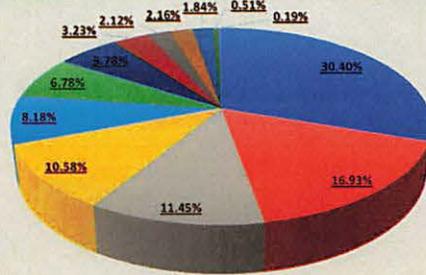
FY23/24	FY24/25	Difference
\$40,753,947.00	\$39,520,504.00	<b>(\$1,233,443.00)</b>

# EXPENDITURES

## EXPENDITURES BY DEPARTMENT

	FY2023-2024 Adopted	FY2024-2025 Request	Difference
Board of Supervisors	\$131,762.00	\$125,555.00	(\$6,207.00)
County Administration	\$3,415,258.00	\$4,517,462.00	\$1,102,204.00
Electoral board & Officials	\$247,099.00	\$278,609.00	\$31,510.00
Circuit Court	\$936,040.00	\$1,015,361.00	\$79,321.00
Commonwealth Attorney	\$661,802.00	\$761,161.00	\$99,359.00
Sheriff-LE	\$4,980,125.00	\$5,221,925.00	\$241,800.00
Volunteer Fire Departments	\$545,799.00	\$853,816.00	\$308,017.00
Westmoreland EMS	\$4,418,971.00	\$5,026,639.00	\$607,668.00
Court Services	\$235,609.00	\$234,478.00	(\$1,131.00)
Inspections	\$353,464.00	\$488,243.00	\$134,779.00
Animal Shelter	\$784,108.00	\$846,592.00	\$62,484.00
Street Lights	\$12,100.00	\$13,000.00	\$900.00
Refuse Collection/Waste	\$2,955,490.00	\$3,142,406.00	\$186,916.00
General Properties	\$1,420,179.00	\$1,495,775.00	\$75,596.00
County Health Department	\$266,126.00	\$284,755.00	\$18,629.00
Mental Health Services	\$84,618.00	\$97,289.00	\$12,671.00
Childrens Services Act	\$2,390,780.00	\$2,396,050.00	\$5,270.00
Community Colleges	\$11,476.00	\$12,098.00	\$622.00
Recreational Complex	\$20,265.00	\$19,529.00	(\$736.00)
Westmoreland Museum	\$40,000.00	\$40,000.00	\$0.00
Rappahannock Regional Library	\$548,439.00	\$606,990.00	\$58,551.00
Planning	\$493,648.00	\$607,685.00	\$114,037.00
Soil & Water Conservation	\$16,000.00	\$16,000.00	\$0.00
VPI Extension	\$56,040.00	\$68,694.00	\$12,654.00
Non-Departmental	\$233,499.00	\$265,550.00	\$32,051.00
Transfers	\$12,388,107.00	\$14,083,299.00	\$1,695,192.00
Capital Projects	\$68,933.00	\$1,002,484.00	\$933,551.00
Debt Service	\$2,775,006.00	\$2,679,624.00	(\$95,382.00)
<b>TOTAL</b>	<b>\$40,753,947.00</b>	<b>\$46,201,069.00</b>	<b>\$5,447,122</b>

## PERCENTAGE OF OVERALL BUDGET 2024-2025



■ School  
■ Law Enforcement/Court System  
■ Emergency Services  
■ County Administration  
■ Community Services  
■ Refuse Collection  
■ County Debt  
■ County Maintenance  
■ Planning/Community Development  
■ Capital Projects  
■ Fire Departments  
■ Court Services  
■ Misc County Expenses

## SIGNIFICANT INCREASES

- \$400,000 – IT Equipment
- \$167,000 – Economic Director Position
- \$308,017 – Volunteer Fire Departments
- \$621,000 – EMS, Nurse Practitioner/Additional Hires
- \$226,000 – 2 New SRO Positions
- \$285,456 – Emergency Mgmt Communication Equip
- \$1,568,712 – Local Effort to School
- \$999,474 – HVAC – Courthouse
- \$397,294 – Salary Increases (3%)

**Governor's Estimated Budget**

- Compensation Supplement:
- Not funded in 2024-2025
  - 1% Bonus Payment in 2024-2025
  - 2% Salary Increase in 2025-2026

**Conference Budget**

- Compensation Supplement:
- 3% Salary Increase in each year of the biennium

**EXPENDITURE COMPARISON**

FY23/24	FY24/25	Difference
\$40,753,947.00	\$46,201,069.00	\$5,447,122.00

# PROPOSED SALARY INCREASES BASED ON COMP STUDY



FY 24/25 SALARIES & BENEFITS	WITH 6% ALL EMPLOYEES	WITH 5% ALL EMPLOYEES	WITH 4% ALL EMPLOYEES	WITH 3% ALL EMPLOYEES	NO RAISES
<b>Departments:</b>					
County Administration	\$491,400.68	\$486,764.82	\$482,128.96	\$477,923.74	\$463,585.54
Economic Development	\$184,758.29	\$183,015.28	\$181,272.28	\$179,691.00	\$174,900.27
Commissioner Of Revenue	\$397,702.62	\$393,950.71	\$390,198.80	\$386,795.00	\$375,191.15
Treasurer	\$361,910.98	\$358,496.72	\$355,082.47	\$351,985.00	\$341,425.45
Accounting/Utilities	\$571,746.76	\$566,352.93	\$560,959.09	\$556,065.71	\$539,383.74
ESA	\$126,978.59	\$125,780.68	\$124,582.76	\$123,496.00	\$119,791.12
IT	\$224,053.01	\$221,939.30	\$219,825.59	\$217,908.00	\$211,370.76
Electoral Board	\$11,741.02	\$11,630.25	\$11,519.49	\$11,419.00	\$11,076.43
Registrar	\$127,916.31	\$126,709.55	\$125,502.79	\$124,408.00	\$120,675.76
Clerk, Circuit Court	\$434,444.32	\$430,345.79	\$426,247.26	\$422,529.00	\$409,853.13
Commonwealth Attorney	\$764,684.72	\$757,470.71	\$750,256.70	\$743,712.04	\$721,400.68
Victim Witness	\$91,811.06	\$90,944.92	\$90,078.78	\$89,293.00	\$86,614.21
Inspections	\$394,779.29	\$391,054.96	\$387,330.63	\$383,951.85	\$372,433.30
Planning	\$368,809.17	\$365,329.84	\$361,850.51	\$358,694.00	\$347,933.18
General Maintenance	\$359,267.47	\$355,878.16	\$352,488.84	\$349,414.00	\$338,931.58
Public Works Director	\$120,060.86	\$118,928.21	\$117,795.56	\$116,768.00	\$113,264.96
Washington District Sewer	\$53,900.78	\$53,392.28	\$52,883.79	\$52,422.47	\$50,849.79
Montross-Westmoreland Sewer	\$145,188.84	\$143,819.14	\$142,449.43	\$141,206.81	\$136,970.61
Coles Point Sewer	\$146,286.71	\$144,906.65	\$143,526.59	\$142,274.57	\$138,006.33
Animal Control	\$323,801.81	\$320,747.08	\$317,692.35	\$314,921.04	\$305,473.41
Sheriff's Dept.	\$2,876,052.25	\$2,848,919.68	\$2,821,787.11	\$2,797,172.00	\$2,713,256.84
Dispatchers	\$971,195.56	\$962,033.34	\$952,871.12	\$944,559.00	\$916,222.23
EMS	\$3,613,933.11	\$3,579,839.40	\$3,545,745.70	\$3,514,815.32	\$3,409,370.86
Part-Time	\$847,555.57	\$839,559.77	\$831,563.96	\$824,310.03	\$799,580.73
County Attorney	New Request: \$134,925.00	New Request: \$134,925.00	New Request: \$134,925.00	New Request: \$134,925.00	Current: \$106,305
	**Not subject to county raises per contract				
<b>Total</b>	<b>\$14,144,904.78</b>	<b>\$14,012,735.16</b>	<b>\$13,880,565.54</b>	<b>\$13,760,659.08</b>	<b>\$13,323,267.06</b>

Note: Each \$0.01 of tax increase to real estate generates an estimated \$325,275.00 in revenue to the county

NOTE: Each 1% of Salary Increase generates an estimated \$131,604.00 expense to the county



## PROPOSED COURSES OF ACTION

### COURSE OF ACTION I ALL REQUESTS GRANTED, TAX RAISE TO COMPENSATE

<b>Revenue:</b>	
County Revenue	\$39,491,082.00
Fund Balance Appropriation	\$2,000,000.00
Tax Raise Adjustment (Tax Raise of \$0.11 County, \$0.05 School, +25.81%)	\$4,886,608.00
<b>Total Revenue</b>	<b>\$46,377,690.00</b>
<b>Expenditures:</b>	
County Expenditures	\$46,201,069.00
<b>Total Expenditures</b>	<b>\$46,201,069.00</b>
<b>Net Income</b>	<b>\$176,621.00</b>

# TAX RAISE OF \$0.11 COUNTY, \$0.05 SCHOOL

Updated Line# -  
3/7/2024

Westonland County  
Assessed Values For FY 2024-2025

Page 1

Countywide, School District & Colonial Beach  
Estimated Values

ESTIMATE-GALV

Tax Rates Categories

Category	Rate
Personal Property	\$2.15
Mobile Homes	\$0.32
Farm Machinery	\$0.28
Machinery & Tools	\$0.00
Machinery Capital	\$0.34
Rail Grade	\$0.51
Public Utilities	\$0.32
Totals	21,383,888
Car Tax Rebate (Subtracted)	-716,445
RE Uncollectibles	-56,430
PP Uncollectibles	-214,940
<b>Net Levy Tax Revenues</b>	<b>20,315,919</b>

	COUNTYWIDE	SCHOOL DISTRICT	COLONIAL BEACH
Personal Property	224,380,000	199,100,000	38,280,000
Mobile Homes	5,433,200	5,402,000	31,200
Farm Machinery	6,948,000	6,948,000	0
Machinery & Tools	6,287,700	6,287,700	0
Machinery Capital	11,601,000	9,902,000	2,499,000
Rail Grade	3,182,728,000	2,544,903,000	637,825,000
Public Utilities	76,041,382	69,985,000	6,056,382
<b>TOTALS</b>	<b>3,512,969,882</b>	<b>2,837,186,823</b>	<b>686,783,059</b>

Category	Rate	Revenue	Total Rev
Personal Property	\$1.80	3,029,800	7,833,895
Mobile Homes	\$0.49	24,890	42,238
Farm Machinery	\$1.48	101,419	124,557
Machinery & Tools	\$2.00	126,856	126,855
Machinery Capital	\$0.72	87,862	88,390
Rail Grade	\$0.27	6,971,190	23,103,044
Public Utilities	\$0.40	308,128	951,488
Totals		10,552,345	31,986,034
Car Tax Rebate (Attributed)		-423,233	-1,128,870
RE Uncollectibles		-24,788	-63,171
PP Uncollectibles		-171,647	-448,531
<b>Net Levy Tax Revenues</b>		<b>9,932,829</b>	<b>30,196,847</b>
<b>Difference - Increased Revenue</b>			<b>\$4,884,807</b>

## COURSE OF ACTION 1A ALL REQUESTS GRANTED, TAX RAISE TO COMPENSATE

Revenue:	
County Revenue	\$39,491,082.00
Fund Balance Appropriation	\$2,000,000.00
Tax Raise Adjustment (Tax Raise of \$0.12 County, \$0.05 School, +27.42%)	\$5,211,881.91
<b>Total Revenue</b>	<b>\$46,702,963.91</b>
Expenditures:	
County Expenditures	\$46,201,069.00
Additional 3% Recommendation from Comp Study	\$390,696.00
<b>Total Expenditures</b>	<b>\$46,591,765.00</b>
<b>Net Income</b>	<b>\$111,198.91</b>

# TAX RAISE OF \$0.12 COUNTY, \$0.05 SCHOOL

Updated Uninc - 3/7/2024  
 RE - REV. PP & 75%  
 Uninc:

Waimanalo County  
 Assessed Values For FY 2024-2025  
 Countywide, School District & Colona Beach  
 Estimated Values

Page 1

	COUNTYWIDE	SCHOOL DISTRICT	COLONIAL BEACH
Personal Property	274,890,000	188,130,000	96,760,000
Mobile Homes	5,433,869	5,433,000	81,000
Farm Machinery	9,948,000	9,948,000	0
Machinery & Tools	4,367,750	4,367,750	0
Merchandise Capital	11,053,000	8,592,000	2,461,000
Real Estate	1,182,738,283	7,544,383,000	537,888,000
Public Utilities	78,841,362	38,969,933	3,895,456
<b>TOTALS</b>	<b>3,812,868,862</b>	<b>2,827,166,923</b>	<b>668,702,786</b>

Tax Rates/Exemptions	Countywide Tax	Rate/\$100	Revenue	School District	Rate/\$100	Revenue	Total Rev
Personal Property	\$2.16		4,024,304	Personal Property	\$1.80	3,059,890	7,083,996
Mobile Homes	\$0.33		17,330	Mobile Homes	\$0.40	24,850	42,180
Farm Machinery	\$0.29		30,144	Farm Machinery	\$1.40	141,413	171,557
Machinery & Tools	\$0.00		0	Machinery & Tools	\$2.00	12,252	122,252
Merchandise Capital	\$0.24		26,527	Merchandise Capital	\$0.72	81,882	98,380
Real Estate	\$0.52		19,950,189	Real Estate	\$0.27	8,971,150	28,921,336
Public Utilities	\$0.00		200,247	Public Utilities	\$0.45	398,185	598,372
<b>Totals</b>			<b>21,600,108</b>	<b>Totals</b>		<b>10,532,345</b>	<b>32,132,454</b>
Car Tax Rebate (Subtracted)			-716,445	Car Tax Rebate (Subtracted)		-422,253	-1,138,670
BE Unincorporated			-49,591	BE Unincorporated		-28,798	-48,317
PP Unincorporated			-274,200	PP Unincorporated		-171,587	-445,527
<b>Net Levy Tax Revenues</b>			<b>20,639,282</b>	<b>Net Levy Tax Revenues</b>		<b>9,962,829</b>	<b>30,601,922</b>
				<b>Estimated Levy Tax Revenues</b>			<b>\$28,310,040</b>
				<b>Difference - Increased Revenue</b>			<b>\$2,291,882</b>

## COURSE OF ACTION 2 REDUCTION/REMOVAL OF CERTAIN REQUESTS, TAX INCREASE TO COMPENSATE

<b>Revenue:</b>		
County Revenue		\$39,491,082.00
Fund Balance Appropriation		\$2,000,000.00
Removal of 2 New SRO Positions Without Grant	(\$73,438.00)	
Remove 2 New Requested Empl. From Commissioner of Revenue	(\$29,422.00)	(\$102,860.00)
Tax Raise Adjustment (Tax Raise of \$0.09 County, \$0.05 School, +22.58%)		\$4,236,058.40
<b>Total Revenue</b>		<b>\$45,624,280.40</b>
<b>Expenditures:</b>		
County Expenditures		\$46,201,069.00
Reduction of VFD Additional Increase to \$50,000 each	(\$291,022.00)	
Remove 2 New Requested Empl. From Commissioner of Revenue	(\$109,687.00)	
Reduce IT Equipment request from \$400,000 to \$300,000	(\$1,000,000.00)	
Reduce Office of Emerg. Mgmt. Equipment Request from \$300,000 to \$100,000	(\$200,000.00)	
Removal of 2 New SRO Positions Without Grant	(\$146,876.00)	(\$847,585.00)
<b>Total Expenditures</b>		<b>\$45,353,484.00</b>
<b>Net Income</b>		<b>\$270,796.40</b>

# TAX RAISE OF \$0.09 COUNTY, \$0.05 SCHOOL

Updated Layout -  
3/7/2024  
RE - 36%, PP 9.75%  
Updated -

Westmoreland County  
Assessed Values For FY 2024-2026

Page 1

Countywide, School District & Colonial Beach  
Estimated Values

COUNTYWIDE	SCHOOL DISTRICT	COLONIAL BEACH
Personal Property	224,390,000	188,108,000
Mobile Homes	5,433,300	5,400,000
Farm Machinery	6,948,000	8,848,000
Machinery & Tools	6,287,000	6,287,000
Merchandise Capital	11,953,000	8,592,000
Real Estate	3,182,728,000	2,544,803,000
Public Utilities	78,947,000	85,895,000
<b>TOTALS</b>	<b>3,812,866,600</b>	<b>2,827,168,623</b>

**Tax Rates Comparison**

Countywide Tax	Rate/100	Revenue	School District	Rate/100	Revenue	Colonial Beach	Rate/100	Revenue
Personal Property	\$2.15	4,826,395	Personal Property	\$1.80	3,396,853	Personal Property	\$1.80	3,396,853
Mobile Homes	\$0.30	16,300	Mobile Homes	\$0.40	24,953	Mobile Homes	\$0.40	24,953
Farm Machinery	\$0.29	20,144	Farm Machinery	\$1.40	101,413	Farm Machinery	\$1.40	101,413
Machinery & Tools	\$0.60	3,772	Machinery & Tools	\$1.60	125,355	Machinery & Tools	\$1.60	125,355
Merchandise Capital	\$0.24	28,527	Merchandise Capital	\$0.22	61,962	Merchandise Capital	\$0.22	61,962
Real Estate	\$0.49	15,895,389	Real Estate	\$0.27	8,871,153	Real Estate	\$0.27	8,871,153
Public Utilities	\$0.50	39,473,500	Public Utilities	\$0.48	40,758,000	Public Utilities	\$0.48	40,758,000
Totals		70,710,848	Totals		19,520,545	Totals		19,520,545
Car Tax Rebate (Subtracted)		-718,445	Car Tax Rebate (Subtracted)		423,233	Car Tax Rebate (Subtracted)		-1,139,678
RE Uncollectibles		-58,143	RE Uncollectibles		-24,739	RE Uncollectibles		-24,739
PP Uncollectibles		-226,940	PP Uncollectibles		-173,547	PP Uncollectibles		-449,537
<b>Net Levy Tax Revenue</b>		<b>19,865,270</b>	<b>Net Levy Tax Revenue</b>		<b>9,882,829</b>	<b>Net Levy Tax Revenue</b>		<b>20,648,098</b>
			<b>Estimated Levy Tax Revenue</b>			<b>Estimated Levy Tax Revenue</b>		<b>126,310,040</b>
			<b>Difference - Increased Revenue</b>			<b>Difference - Increased Revenue</b>		<b>\$1,328,588</b>

## COURSE OF ACTION 3 REDUCTION/REMOVAL OF CERTAIN REQUESTS, TAX INCREASE TO COMPENSATE

<b>Revenue:</b>		
County Revenue		\$39,491,082.00
Fund Balance Appropriation		\$2,000,000.00
Removal of 2 New SRO Positions Without Grant	(\$73,438.00)	
Remove 2 New Requested Empl. From Commissioner of Revenue	(\$29,422.00)	(\$102,860.00)
Tax Raise Adjustment (Tax Raise of \$0.09 County, \$0.05 School, +22.58%)		\$4,236,058.40
<b>Total Revenue</b>		<b>\$45,624,280.40</b>
<b>Expenditures:</b>		
County Expenditures		\$46,201,069.00
Reduction of VFD Additional Increase to \$50,000 each	(\$291,022.00)	
Remove 2 New Requested Empl. From Commissioner of Revenue	(\$109,687.00)	
Reduce IT Equipment request from \$400,000 to \$300,000	(\$100,000.00)	
Reduce Office of Emerg. Mgmt. Equipment Request from \$300,000 to \$100,000	(\$200,000.00)	
Removal of 2 New SRO Positions Without Grant	(\$146,876.00)	
Reduce NN Free Health Clinic Request from \$42,756 to \$30,000	(\$12,756.00)	
Reduce Bay Aging Request from \$24,655 to \$17,000	(\$7,655.00)	
Reduce Healthy Harvest Request from \$10,000 to \$6,000	(\$4,000.00)	(\$871,996.00)
<b>Total Expenditures</b>		<b>\$45,329,073.00</b>
<b>Net Income</b>		<b>\$295,207.40</b>

# TAX RAISE OF \$0.09 COUNTY, \$0.05 SCHOOL

Updated Council -  
3/7/2024  
RE - 26%, PP & 7%  
Updated -

Westmoreland County  
Assessed Values For FY 2024-2026  
Countywide, School District & Colonial Beach  
Estimated Values

Page 1

	COUNTYWIDE	SCHOOL DISTRICT	COLONIAL BEACH
Personal Property	224,360,000	148,100,000	38,200,000
Mobile Homes	5,433,390	5,460,000	11,300
Farm Machinery	6,348,000	6,948,000	0
Machinery & Tools	8,287,150	6,287,100	0
Merchandise Capital	11,053,000	8,592,000	2,461,000
Real Estate	3,182,728,000	2,544,893,000	637,865,000
Public Utilities	18,041,180	90,098,210	8,965,650
<b>TOTALS</b>	<b>3,412,859,880</b>	<b>2,827,188,823</b>	<b>695,722,750</b>

**Tax Rates/Revenues**

Countywide Tax	Rate/100	Revenue	School District	Rate/100	Revenue	Total Rev
Personal Property	\$2.15	4,924,395	Personal Property	\$1.80	3,000,803	7,925,198
Mobile Homes	\$0.20	10,867	Mobile Homes	\$0.45	24,950	43,100
Farm Machinery	\$0.28	20,144	Farm Machinery	\$1.45	101,413	121,557
Machinery & Tools	\$0.00	0	Machinery & Tools	\$2.00	129,365	129,365
Merchandise Capital	\$0.28	28,522	Merchandise Capital	\$0.72	61,862	90,384
Real Estate	\$0.43	15,595,288	Real Estate	\$0.27	9,971,139	22,466,498
Public Utilities	\$0.30	228,124	Public Utilities	\$0.45	308,125	536,249
Taxes		20,713,848	Taxes		10,592,345	31,271,163
Car Tax Rebate (Subtracted)		-719,445	Car Tax Rebate (Subtracted)		-423,223	-1,132,678
RD Uncollectibles		-88,143	RD Uncollectibles		-24,739	-89,879
PP Uncollectibles		-214,900	PP Uncollectibles		-171,547	-445,527
<b>Net Levy Tax Revenue</b>		<b>19,693,270</b>	<b>Net Levy Tax Revenue</b>		<b>9,962,928</b>	<b>29,644,208</b>
			<b>Estimated Levy Tax Revenue</b>			<b>\$28,310,340</b>
			<b>Difference - Increased Revenue</b>			<b>\$4,329,068</b>

## COURSE OF ACTION 4 REDUCTION/REMOVAL OF CERTAIN REQUESTS, TAX INCREASE TO COMPENSATE, REDUCTION OF SALARY INCREASE

<b>Revenue:</b>			
County Revenue			\$39,491,082.00
Fund Balance Appropriation			\$2,000,000.00
Removal of 2 New SRO Positions Without Grant		(\$73,438.00)	
Remove 2 New Requested Empl. From Commissioner of Revenue		(\$29,422.00)	(\$102,860.00)
Tax Raise Adjustment (Tax Raise of \$0.08 County, \$0.05 School, +20.97%)			\$3,910,784.00
<b>Total Revenue</b>			<b>\$45,299,006.00</b>
<b>Expenditures:</b>			
County Expenditures			\$46,201,069.00
Reduction of VFD Additional Increase to \$50,000 each		(\$291,022.00)	
Remove 2 New Requested Empl. From Commissioner of Revenue		(\$109,687.00)	
Reduce IT Equipment request from \$400,000 to \$300,000		(\$100,000.00)	
Reduce Office of Emerg. Mgmt. Equipment Request from \$300,000 to \$100,000		(\$200,000.00)	
Removal of 2 New SRO Positions Without Grant		(\$146,876.00)	
Reduce NN Free Health Clinic Request from \$42,756 to \$30,000		(\$12,756.00)	
Reduce Bay Aging Request from \$24,655 to \$17,000		(\$7,655.00)	
Reduce Healthy Harvest Request from \$10,000 to \$6,000		(\$4,000.00)	
Reduce Salary Increase to 3% Const Officers/1% County		(\$156,648.45)	(\$1,028,644.45)
<b>Total Expenditures</b>			<b>\$45,172,424.55</b>
<b>Net Income</b>			<b>\$126,581.45</b>

# TAX RAISE OF \$0.08 COUNTY, \$0.05 SCHOOL

Updated Unroll -  
3/7/2024  
RE - 0%, PP 8.75%  
Update -

Westmoreland County  
Assessed Values For FY 2024-2025  
Countywide, School District & Colonial Beach  
Estimated Values

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	COUNTYWIDE	SCHOOL DISTRICT	COLONIAL BEACH
Personal Property	224,982,000	188,100,000	36,280,000
Mobile Homes	5,455,390	5,402,000	31,300
Farm Machinery	5,948,090	5,948,000	0
Machinery & Tools	6,287,730	6,287,730	0
Merchants Capital	11,053,000	9,952,000	2,481,000
Real Estate	3,192,728,080	2,544,883,080	537,885,000
Public Utilities	75,041,392	65,985,933	9,055,459
<b>TOTALS</b>	<b>3,612,659,692</b>	<b>2,827,156,933</b>	<b>685,702,759</b>

Tax Rates/Revenues	Countywide Tax	Rate/100	Revenue	School District	Rate/100	Revenue	Total Rev
Personal Property	\$2.15		4,824,385	Personal Property	\$1.60	3,009,430	7,833,815
Mobile Homes	\$0.29		15,717	Mobile Homes	\$0.46	24,859	40,576
Farm Machinery	\$0.29		20,144	Farm Machinery	\$1.46	101,813	121,957
Machinery & Tools	\$0.00		0	Machinery & Tools	\$2.00	125,355	125,355
Merchants Capital	\$0.24		28,527	Merchants Capital	\$0.72	61,983	90,510
Real Estate	\$0.43		14,088,822	Real Estate	\$0.27	6,971,310	21,060,132
Public Utilities	\$0.29		219,936	Public Utilities	\$0.45	308,135	528,071
Totals			20,386,429	Totals		10,902,345	30,888,773
Car Tax Rebate (Subtracted)			-716,445	Car Tax Rebate (Subtracted)		-423,233	-1,139,678
RE Uncollectables			-24,628	RE Uncollectables		-24,738	-29,714
PP Uncollectables			-274,930	PP Uncollectables		-171,547	-446,477
<b>Net Levy Tax Revenue</b>			<b>19,337,896</b>	<b>Net Levy Tax Revenue</b>		<b>9,962,929</b>	<b>28,320,924</b>
				<b>Estimated Levy Tax Revenue</b>			<b>128,216,040</b>
				<b>Difference - Increased Revenue</b>			<b>103,885,116</b>

# TAX RAISE OF \$0.07 COUNTY, \$0.05 SCHOOL

Updated Unroll -  
3/7/2024  
RE - 0%, PP 8.75%  
Update -

Westmoreland County  
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	COUNTYWIDE	SCHOOL DISTRICT	COLONIAL BEACH
Personal Property	224,260,000	188,100,000	36,280,000
Mobile Homes	5,455,390	5,402,000	31,300
Farm Machinery	5,948,090	5,948,000	0
Machinery & Tools	6,287,730	6,287,730	0
Merchants Capital	11,053,000	9,952,000	2,481,000
Real Estate	3,192,728,080	2,544,883,080	537,885,000
Public Utilities	75,041,392	65,985,933	9,055,459
<b>TOTALS</b>	<b>3,612,659,692</b>	<b>2,827,156,933</b>	<b>685,702,759</b>

Tax Rates/Revenues	Countywide Tax	Rate/100	Revenue	School District	Rate/100	Revenue	Total Rev
Personal Property	\$2.15		4,824,385	Personal Property	\$1.60	3,009,430	7,833,815
Mobile Homes	\$0.29		15,713	Mobile Homes	\$0.46	24,859	40,572
Farm Machinery	\$0.29		20,144	Farm Machinery	\$1.46	101,813	121,957
Machinery & Tools	\$0.00		0	Machinery & Tools	\$2.00	125,355	125,355
Merchants Capital	\$0.24		26,527	Merchants Capital	\$0.72	61,983	88,510
Real Estate	\$0.47		14,988,822	Real Estate	\$0.27	6,971,310	21,960,132
Public Utilities	\$0.29		219,936	Public Utilities	\$0.45	308,135	528,071
Totals			20,618,907	Totals		10,902,345	30,560,252
Car Tax Rebate (Subtracted)			-716,445	Car Tax Rebate (Subtracted)		-423,233	-1,139,678
RE Uncollectables			-24,628	RE Uncollectables		-24,738	-29,714
PP Uncollectables			-274,930	PP Uncollectables		-171,547	-446,477
<b>Net Levy Tax Revenue</b>			<b>19,012,721</b>	<b>Net Levy Tax Revenue</b>		<b>9,962,929</b>	<b>28,064,645</b>
				<b>Estimated Levy Tax Revenue</b>			<b>128,216,040</b>
				<b>Difference - Increased Revenue</b>			<b>103,885,116</b>

## COURSE OF ACTION 6 REDUCTION/REMOVAL OF CERTAIN REQUESTS, TAX INCREASE TO COMPENSATE, REDUCTION OF SALARY INCREASE

Revenue:			
County Revenue			\$39,491,082.00
Fund Balance Appropriation			\$2,000,000.00
Removal of 2 New SRO Positions Without Grant		(\$73,438.00)	
Remove 2 New Requested Empl. From Commissioner of Revenue		(\$29,422.00)	(\$102,860.00)
Tax Raise Adjustment (Tax Raise of \$0.06 County, \$0.05 School)			\$3,260,235.00
<b>Total Revenue</b>			<b>\$44,648,457.00</b>
Expenditures:			
County Expenditures			\$46,201,069.00
Reduction of VFD Additional Increase to \$50,000 each		(\$291,022.00)	
Remove 2 New Requested Empl. From Commissioner of Revenue		(\$109,687.00)	
Reduce IT Equipment request from \$400,000 to \$300,000		(\$100,000.00)	
Reduce Office of Emerg. Mgmt. Equipment Request from \$300,000 to \$100,000		(\$200,000.00)	
Removal of 2 New SRO Positions Without Grant		(\$146,876.00)	
Reduce NN Free Health Clinic Request from \$42,756 to \$30,000		(\$12,756.00)	
Reduce Bay Aging Request from \$24,655 to \$17,000		(\$7,655.00)	
Reduce Healthy Harvest Request from \$10,000 to \$6,000		(\$4,000.00)	
<b>No Salary Increase</b>		<b>(\$397,277.14)</b>	
Reduce Refuse Expenses		(\$300,000.00)	
Reduction of Controllable Expenses		(\$200,000.00)	(\$1,769,273.14)
<b>Total Expenditures</b>			<b>\$44,431,795.86</b>
<b>Net Income</b>			<b>\$216,661.14</b>

## TAX RAISE OF \$0.06 COUNTY, \$0.05 SCHOOL

Updated March -  
3/7/2024  
RE - 300, PP 8765  
update

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	COUNTYWIDE	SCHOOL DISTRICT	COLONIAL BEACH
Personal Property	224,380,000	188,100,000	36,280,000
Mobile Homes	4,433,300	4,432,000	1,300
Farm Machinery	6,948,000	6,948,000	0
Machinery & Tools	6,267,730	6,267,730	0
Merchants Capital	11,253,000	8,542,000	2,711,000
Real Estate	3,162,728,640	2,544,983,960	617,744,680
Public Utilities	76,041,392	66,305,933	9,735,459
<b>TOTALS</b>	<b>3,512,068,802</b>	<b>2,827,166,923</b>	<b>684,901,879</b>

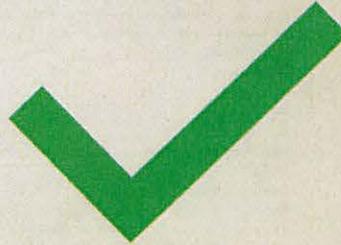
  

Tax Rates/Revenues	Rate/100	Revenue	School District	Rate/100	Revenue	Total Rev
Personal Property	\$2.15	4,824,395	Personal Property	\$1.00	3,309,800	7,833,895
Mobile Homes	\$0.27	14,670	Mobile Homes	\$0.46	24,950	39,520
Farm Machinery	\$0.29	20,144	Farm Machinery	\$1.46	101,413	121,557
Machinery & Tools	\$0.00	0	Machinery & Tools	\$2.00	125,350	125,350
Merchants Capital	\$0.24	26,527	Merchants Capital	\$0.12	61,962	88,389
Real Estate	\$0.46	14,940,649	Real Estate	\$0.27	6,871,130	21,511,879
Public Utilities	\$0.27	2,052,112	Public Utilities	\$0.46	3,061,128	5,113,240
Totals		19,111,537	Totals		10,302,345	30,213,882
Car Tax Rebate (Subtracted)		-719,445	Car Tax Rebate (Subtracted)		-423,233	-1,139,678
RE Uncollectables		-52,736	RE Uncollectables		-24,736	-77,442
PP Uncollectables		-274,930	PP Uncollectables		-171,541	-446,537
<b>Net Levy Tax Revenues</b>		<b>18,067,426</b>	<b>Estimated Levy Tax Revenues</b>		<b>9,882,828</b>	<b>28,672,276</b>
			<b>Difference - Increased Revenue</b>			<b>\$3,380,236</b>

## NEXT STEPS

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- Await Legislature to finalize the budget
  - Make necessary adjustments to county budget
- April 22 – BOS Work Session
  - BOS Chooses Course of Action
- April 26 – Special Meeting – Approve Proposed Budget



THE END

Before the adjournment Mr. McCormack asked to discuss the logistics of the Earth Day clean up on April 27<sup>th</sup>. He stated all volunteers will meet at each Volunteer Fire Department at 9:00 a.m. The fire chiefs, Supervisor and/or representative from the County will be at each station. They will have vests, sticks and bags. There will also be a list of roads that need to be cleaned. Clean up will happen about 3 hrs and the bags will be left on the side of the road for VDOT to pick up. After the clean up all are welcomed to go back to their local fire department

**ADJOURNMENT:**

There being no further business to come before the Board at this time, upon motion by Mr. McCormack, second Mr. Fisher and carried unanimously, the Board adjourned the meeting at approximately 7:35 p.m. The Board's next regular meeting will be held on Monday, April 29, 2024 at 6:00 p.m. The meeting will be held in the public meeting room at the front entrance of the George D. English, Sr. Memorial Building.

Chairman, \_\_\_\_\_

