

A Special Meeting of the Westmoreland County Board of Supervisors was held Monday, May 8, 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 Richard Stuart, County Attorney, 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 4:07 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.

3. DISCUSSION ITEMS:

- a) Review of Proposed FY 24-25 Budget (County Administrator). Mr. Prescott reviewed the latest budget as per the below presentation.

FISCAL YEAR 2024-2025 GENERAL FUND

WEDNESDAY, MAY 8, 2024

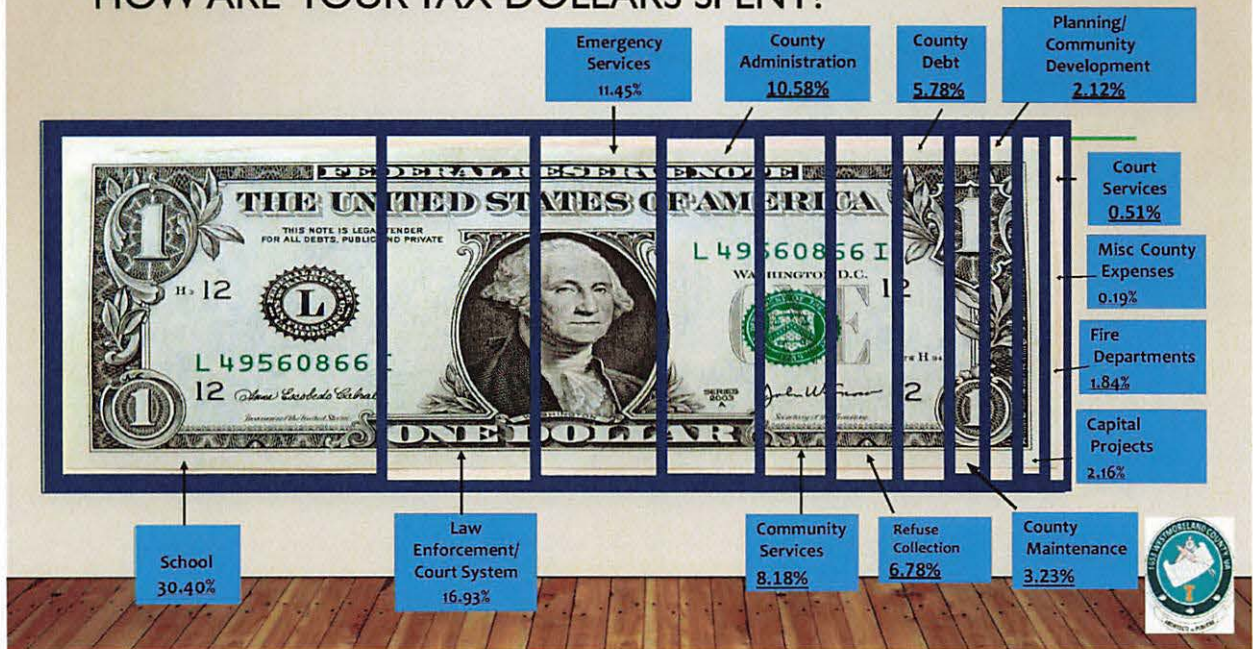


Westmoreland County, Virginia

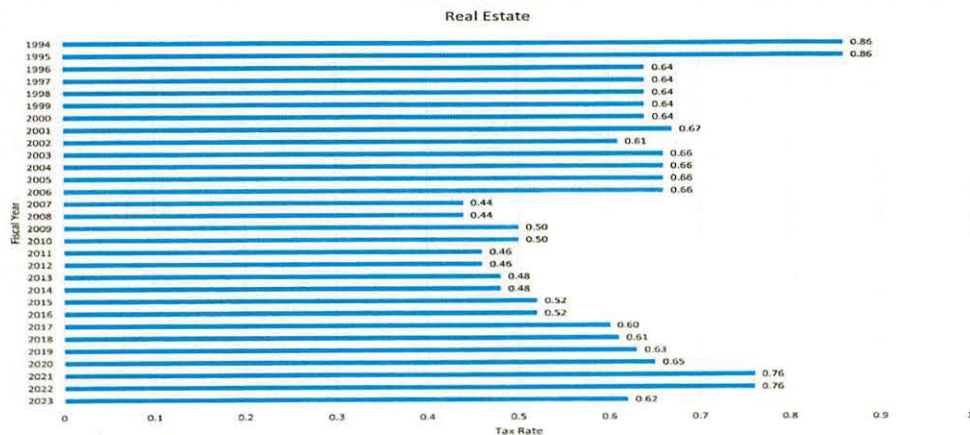
- 18,999 Residents (Weldon Cooper Center)
- 507 Square Miles (Urban, Suburban, Rural)
- \$56,647 Median Household Income
- 3.9% Unemployment
- 47.9 Median Age
- Fully Accredited School System
- \$0.62 Real Estate Tax

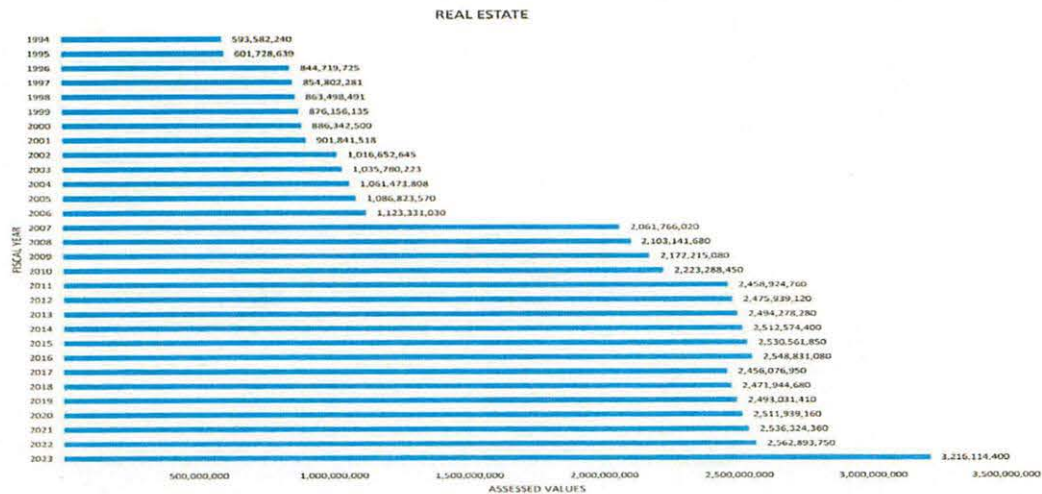


HOW ARE YOUR TAX DOLLARS SPENT?



HISTORICAL TAX RATE





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%)

COURSE OF ACTION 2C

Course of Action 2C Reduction/Removal of Certain Requests, Tax Increase to Compensate		
Revenue:		
County Revenue (Commissioner of Rev Reduction Accounted For)	\$38,978,557.00	
Fund Balance Appropriation	\$2,400,000.00	
Removal of 2 New SRO Positions Completely - Shift Financial Responsibility to School	(\$113,437.00)	
Tax Raise Adjustment (Tax Raise of \$0.09 County, \$0.05 School, \$0.03 CIP)	\$5,370,912.00	
Total Revenue	\$46,636,032.00	
Expenditures:		
County Expenditures	\$46,666,221.00	
Decrease VPD Request to \$75,000	(\$291,473.00)	
Remove 2 New Requested Empl. From Commissioner of Revenue	(\$309,667.00)	
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 Completely - Shift Financial Responsibility to School	(\$236,876.00)	
Additional 2% Recommendation from Compensation Study (With Current Roster Adjustments)	\$82,844.00	
CIP	\$975,875.00	
Shortfall Contingency Reduction (Contingency Now at \$364,860)	(\$30,189.00)	
Total Expenditures	\$46,636,032.00	
Net Income	\$0.00	
Changes:		
Completely Remove SRO and Shift Responsibility to the School		
Reduction of VPD Increase to \$75,000		
Increase Fund Balance Appropriation to \$2,400,000, Tax Rate \$0.14		
Additional 2% Salary Increase from Compensation Study (3% from Comp Board, 2% from Comp Study - 5%)		
Proposed:		
		Remaining Fund Balance Available for Appropriation
Fund Balance as of 6/30/2023:	\$9,600,000.00	
Expenditures FY24-25:	\$46,636,032.00	
15% of Expenditures:	\$6,995,404.80	\$2,604,595.20
12% of Expenditures:	\$5,596,323.84	\$4,003,676.16
10% of Expenditures:	\$4,663,603.20	\$4,936,396.80
8% of Expenditures:	\$3,730,882.56	\$5,869,117.44

COURSE OF ACTION 2D

Course of Action 2D Reduction/Removal of Certain Requests, Tax Increase to Compensate		
Revenue:		
County Revenue (Commissioner of Rev Reduction Accounted For)	\$38,978,557.00	
Fund Balance Appropriation	\$2,400,000.00	
Removal of 2 New SRO Positions Completely - Shift Financial Responsibility to School	(\$113,437.00)	
Tax Raise Adjustment (Tax Raise of \$0.09 County, \$0.05 School, \$0.03 CIP)	\$5,370,912.00	
Total Revenue	\$46,636,032.00	
Expenditures:		
County Expenditures	\$46,666,221.00	
Decrease VPD Request to \$75,000	(\$291,473.00)	
Remove 2 New Requested Empl. From Commissioner of Revenue	(\$309,667.00)	
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 Completely - Shift Financial Responsibility to School	(\$236,876.00)	
Additional 2% Recommendation from Compensation Study (With Current Roster Adjustments)	\$82,844.00	
CIP	\$975,875.00	
Shortfall Contingency Reduction (Contingency Now at \$264,860)	(\$30,189.00)	
Total Expenditures	\$46,636,032.00	
Net Income	\$0.00	
Changes:		
Completely Remove SRO and Shift Responsibility to the School		
Reduction of VPD Increase to \$75,000		
Increase Fund Balance Appropriation to \$2,400,000, Tax Rate \$0.14		
Additional 2% Salary Increase from Compensation Study (3% from Comp Board, 2% from Comp Study - 5%)		
Proposed:		
CIP Recommendation of \$975,875 (Equal to \$0.03 Tax Increase, \$0.17 total)		
		Remaining Fund Balance Available for Appropriation
Fund Balance as of 6/30/2023:	\$9,600,000.00	
Expenditures FY24-25:	\$46,636,032.00	
15% of Expenditures:	\$6,995,404.80	\$2,604,595.20
12% of Expenditures:	\$5,596,323.84	\$4,003,676.16
10% of Expenditures:	\$4,663,603.20	\$4,936,396.80
8% of Expenditures:	\$3,730,882.56	\$5,869,117.44



4. ACTION ITEM:

- a) Motion to Consider the Proposed FY 24-25 Budget and Advertisement of Same. Mr. Stuart asked to clarify asking for a motion to approve the advertisement. Mr. Prescott said yes approval of the proposed budget in relation to the advertisement in advance of the public hearing.

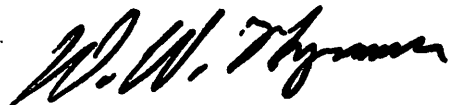
Mr. Fisher stated he does not like the options because they are limited. Wondering if a couple of the large projects like the HVAC we could borrow money instead of paying a lump sum. Struggling at what we need to do because of the impact it will have on the average home owner. He believes everything is a justifiable expense with no fluff. He wants to continue to look and shave it back. He used an example of the microwave system which was done in phases and didn't have to bite the apple at on time. Mr. Hynson stated it is their job to figure out what the tax payors can afford. Mr.

McCormack stated he likes the Vice Chairman's suggestion to get a loan to pay for the HVAC but is it enough time to figure out if we can borrow the amount needed. Mr. Prescott said he didn't know the answer right now but he could start that process and report back. Mr. McCormack stated if we cut the CIP and get the loan we are down to .72. Mr. Fisher stated he is a little leery about what this may represent. This will represent major adjustment in the budget. The capital projects are coming and he is not big on borrowing but he is big on the short term and you can anticipate revenue. Chairman Hyson each Board member and the County Administrator what proposed course of action do you want to take. Mr. Prescott will be asked to look into a loan. The Senator is anticipating a budget in one week. We are going to look at borrowing money but there is no way to borrow yourself to success. Mr. Stuart stated the Board has a deadline and a difficult decision, they is the only thing he can say. Mr. McCormack stated he would choose the 3rd course and advertise at .14 with hope to get a loan and if we get the loan we can drop down to .11. Mr. Prescott stated we can advertise high and agree to a lower tax rate but cannot go higher. Chairman Hynson stated he would advertise at .17 and hope we get to take money away and the rate goes down. Mr. McCormack stated he cannot believe the Chairman is the one suggesting to advertise at .17. Mr. Fisher agrees, he is surprised. Mr. Stuart noted he is confirming this rate is only or advertisement. Mr. Fisher noted he is following Chairman's logic but in a short timeframe and ends up with no loan we will be locked into .17 unless we get rid of something and we crop the CIP and if we do that it could be .11. Mr. Fisher said he can live with that. Mr. Ingram stated this is a difficult decision and there will be a burden with everything going up. He wishes there was not an increase. Chairman thanked everyone for keeping an open mind. Mr. Trivett stated based on the comments today and conversations and meetings what is presented today is the best we can currently do.

After further discussion, motion to approve the advertisement for a .79 tax rate for FY 24-25 made by Mr. Trivett; second Mr. Ingram; Roll call vote Mr. McCormack – aye; Mr. Ingram – aye; Mr. Trivett – aye; Mr. Fisher – aye; and the Chairman votes aye. The motion passed to advertise the tax rate at .79.

5. ADJOURNMENT:

There being no further business to come before the Board at this time, upon motion by Mr. McCormack, second Mr. Trivett and carried unanimously, the Board adjourned the meeting at approximately 5:30 p.m. The next scheduled Board meeting will be on Monday, May 13, 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, 

W. M. W.