

A Special Meeting of the Westmoreland County Board of Supervisors was held Monday, May 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 Richard Stuart, County Attorney, Ben Prescott, County Administrator, Donna Cogswell, Assistant County Administrator and Debra Whaley, Finance Director.

**1. CALL TO ORDER:**

Chairman Hynson opened the meeting stating he hopes people came with good ideas. (There was a comment from the audience, unintelligible). Chairman then said I don't need smart people, I need good ideas. He continued noted that he will run an orderly meeting and he does not want to hear a yell again tonight. Is that understood or we can have you removed. He continued he has done the best he can on this Board and the tax rate is wrong and everyone know this. Everyone will have a chance to speak and we will not conclude until everyone gets to speak.

Chairman Hynson called the meeting to order at 5:10 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. McCormack, second Mr. Fisher and carried unanimously the Board approved the Agenda for tonight's meeting.

**3. DISCUSSION ITEMS:**

- a) Review of Proposed FY 24-25 budget and tax rates.

Mr. Prescott began his presentation by letting the public know that all the presentations, including this one, are on the webpage but if they would like a hard

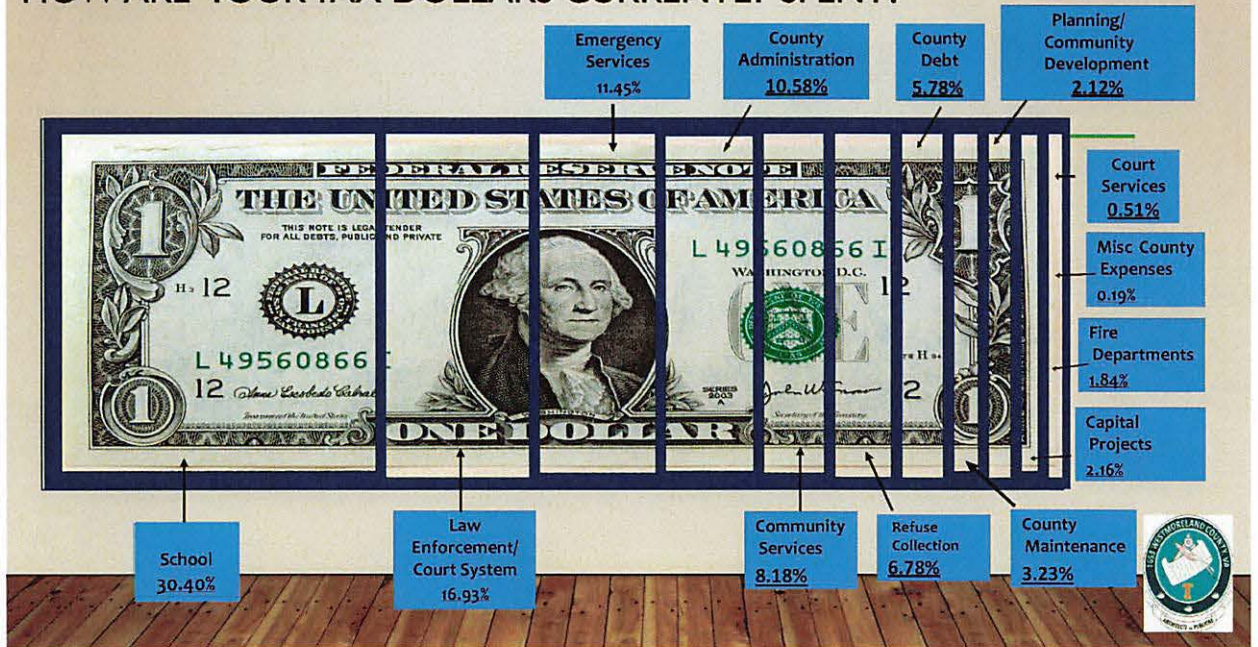
copy, please see Donna or Kelsie. Mr. Prescott continued slide by slide. Reviewing COVID Care Funds – County took care of some CIP projects (using ARPA and COVID funds), no additional funds ARPA and COVID funds. Mr. Prescott touched on .1 = \$325,275, and the Board choose not to touch the Personal Property tax so all revenue will come from Real Estate taxes. He then reviewed what is going on in other counties around us, all of us are facing the same problems. Then he reviewed what County expenditures increased and current reductions in budget. He discussed the County vehicle replacement of vehicles that must be replaced, not every vehicle will be replaced. Reviewed what falls under .12 increase, explained what each line includes and explanation. Reviewed the HVAC System. Reviewed next slide regarding .10 increase instead of .12 increase; reviewed the CIP slide and noted this money will not be appropriated because of controlling costs, without set aside funding the county will have to either increase funding or raise (previous 5-year CIP plan was completed with ARPA, COVID fund, and moving funds around). Mr. Prescott reviewed the significant changes to the budget, no ARPA or COVID funds, increase in new housing real estate taxes and increase in local and sales taxes; reviewed slide regarding school funding and how that is calculated showing why the county pays more money. This is a moving target and could have been faced with a higher local effort and may change some in the future. The slide with a pyramid shows revenues, expenditures, contingencies and fund balance – fund balance represents a debt rating that is very good (rainy day fund). Discussed the possibility of a \$1M loan and what that looks like, he did mention that he does not recommend taking out this loan, it is not fiscally responsible to spend \$114,000 .00. The last two slides show all the cuts to get to either .10 or .12.

# FISCAL YEAR 2024-2025 GENERAL FUND

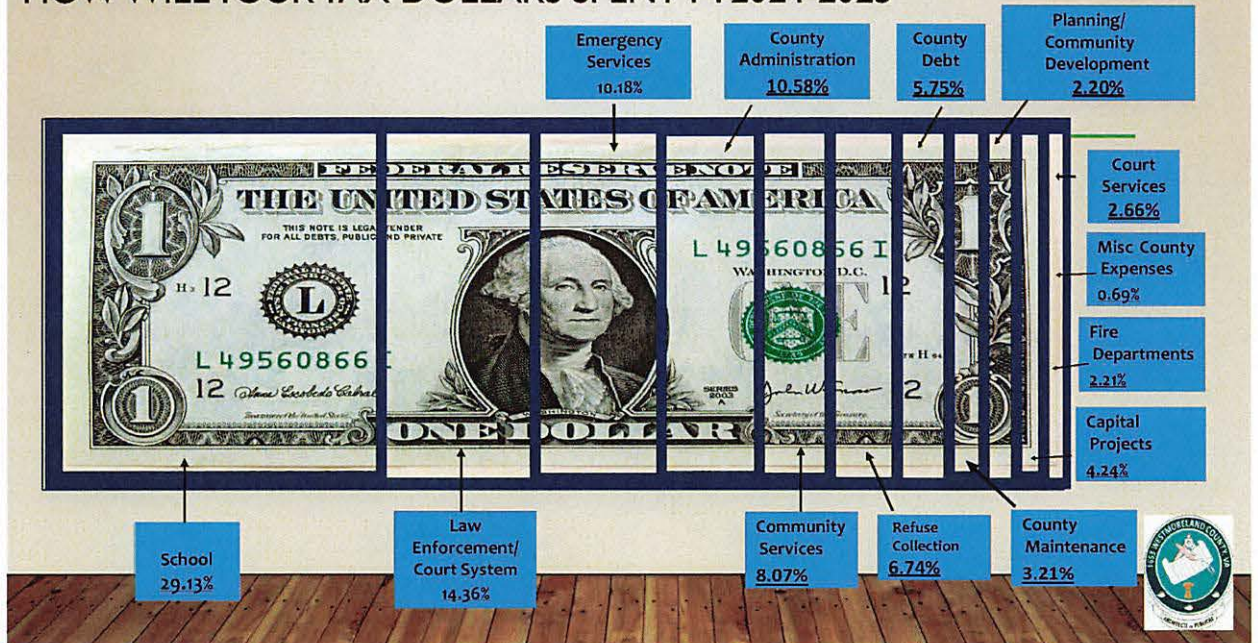
WEDNESDAY, MAY 22, 2024



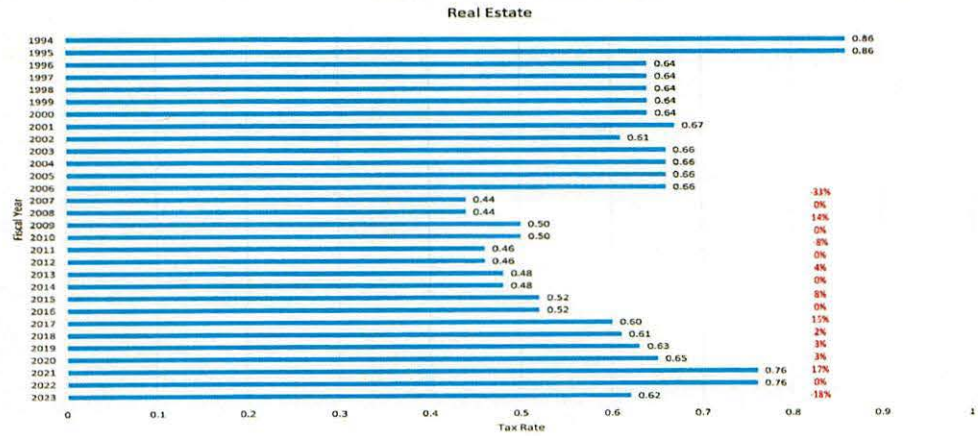
## HOW ARE YOUR TAX DOLLARS CURRENTLY SPENT?



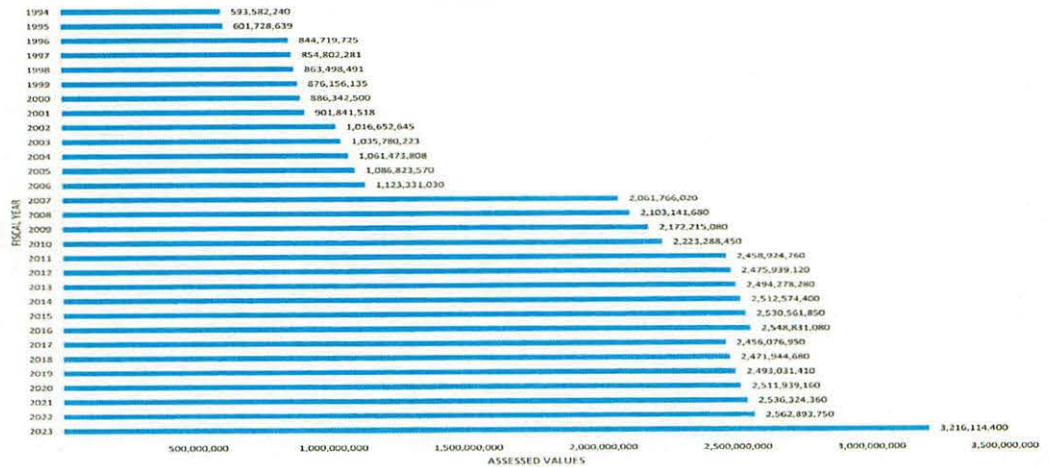
## HOW WILL YOUR TAX DOLLARS SPENT FY2024-2025



## HISTORICAL TAX RATE



## REAL ESTATE



### Historic Tax Rate Data

Year	Real Estate Tax Rate	Rate Difference	Percentage Difference
2006	0.66		
2007	0.44	(0.22)	-33%
2008	0.44	0.00	0%
2009	0.50	0.06	14%
2010	0.50	0.00	0%
2011	0.46	(0.04)	-8%
2012	0.46	0.00	0%
2013	0.48	0.02	4%
2014	0.48	0.00	0%
2015	0.52	0.04	8%
2016	0.52	0.00	0%
2017	0.60	0.08	15%
2018	0.61	0.01	2%
2019	0.63	0.02	3%
2020	0.65	0.02	3%
2021	0.76	0.11	17%
2022	0.76	0.00	0%
2023	0.62	(0.14)	-18%

### INCREASE OF REAL ESTATE TAXES BY \$0.01?

- One cent of tax increase to the Real Estate Assessed Values generates an estimated \$325,275 of revenue for the County

Home Value	Tax Rate (\$0.62)	Real Estate Tax	Home Value	Tax Rate (\$0.10)	Real Estate Tax	Difference	Home Value	Tax Rate (\$0.12)	Real Estate Tax	Difference
\$150,000.00	\$0.62	\$930.00	\$150,000.00	\$0.72	\$1,080.00	\$150.00	\$150,000.00	\$0.74	\$1,110.00	\$180.00
\$200,000.00	\$0.62	\$1,240.00	\$200,000.00	\$0.72	\$1,440.00	\$200.00	\$200,000.00	\$0.74	\$1,480.00	\$240.00
\$300,000.00	\$0.62	\$1,860.00	\$300,000.00	\$0.72	\$2,160.00	\$300.00	\$300,000.00	\$0.74	\$2,220.00	\$360.00
\$400,000.00	\$0.62	\$2,480.00	\$400,000.00	\$0.72	\$2,880.00	\$400.00	\$400,000.00	\$0.74	\$2,960.00	\$480.00
\$500,000.00	\$0.62	\$3,100.00	\$500,000.00	\$0.72	\$3,600.00	\$500.00	\$500,000.00	\$0.74	\$3,700.00	\$600.00
\$750,000.00	\$0.62	\$4,650.00	\$750,000.00	\$0.72	\$5,400.00	\$750.00	\$750,000.00	\$0.74	\$5,550.00	\$900.00
\$1,000,000.00	\$0.62	\$6,200.00	\$1,000,000.00	\$0.72	\$7,200.00	\$1,000.00	\$1,000,000.00	\$0.74	\$7,400.00	\$1,200.00

## FY2024-2025

### WHAT IS HAPPENING IN OTHER COUNTIES?

- Lancaster County - \$0.11 Tax Increase, +25%
- Richmond County - \$0.06 Tax Increase, +11%
- Westmoreland County - \$0.12 Tax Increase, +19%

## FY2024-2025

### WHY THE TAX INCREASE?

- \$0.05 – Local Effort To The School (\$1,568,712 Increase)
- \$0.01 – State Mandated 3% Salary Increase
- \$0.01 – Compensation Study 2% Additional Salary Increase
- \$0.03 – Courthouse HVAC System
- \$0.02 – Increased County Expenditures
- \$0.12 – Total Tax Increase**

## COUNTY EXPENDITURE SIGNIFICANT INCREASES

- \$300,000 – Volunteer Fire Departments
  - \$126,000 – Emergency Mgmt Communication Equip
  - \$142,077 – Additional Medical Services
  - \$87,487 – Data Processing Maintenance Contracts
  - \$68,000 – Telecommunications
  - \$30,025 – VRSA Insurance Costs
  - \$155,040 – County Vehicle Replacement
  - \$300,000 – Miscellaneous Expenditures (Estimated)
- \$1,208,629
- (\$650,000) Savings & Cuts
- \$558,629 (\$0.02 of Taxes)**

## CAPITAL IMPROVEMENT PLAN

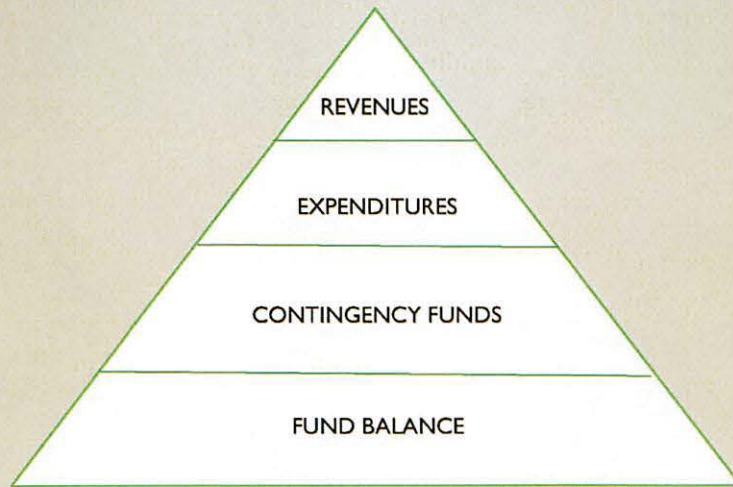
SUMMARY - CAPITAL IMPROVEMENTS PROGRAM FY2023-2024								
Item	Department/Project	Total	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
A	Administration	2,215,137	6,406	68,807	287,100	287,101	1,585,723.00	0.00
B	Other County Offices	-						
C	Courts and Commonwealth Attorney	-						
D	Social Services	50,756	-	50,756				
E	Schools	-						
F	Sheriff	426,995	114,995	78,000	78,000	78,000	78,000	
H	Emergency Services							
	-EMS Department	5,369,000	-	610,000	1,209,000	650,000	220,000	2,680,000
	-Westmoreland VFD	1,000,000	-	600,000	400,000	-	-	-
	-Oak Grove VFD	4,903,463	-	158,217	1,747,246	-	1,500,000	1,500,000
J	Roads	1,029,036		779,036			250,000	
K	Sewer	-						
L	Glebe Harbor-Cabin Point Sanitary District	1,369,682	100,000	615,000	63,500	291,182	180,000	120,000
	<b>TOTAL FOR ALL PROJECTS</b>	<b>16,364,069</b>	<b>221,401</b>	<b>2,957,816</b>	<b>3,784,846</b>	<b>1,306,283</b>	<b>3,793,723</b>	<b>4,300,000</b>

## SIGNIFICANT ARPA/COVID FUNDS/TAXES

- **(\$3,143,478)** – COVID Funds Depleted
- **(\$3,499,203)** – ARPA Funds Depleted
- **(\$533,836)** – Personal Prop Tax **(Assessed Values Decreased)**
- **\$647,152** – Real Estate Tax **(Assessed Values Increased)**
- **\$489,751** – Local Sales Tax & Use Tax **(Increased Spending at Local Stores)**

Westmoreland School Division Funding							
Year	ADM	Composite Index	State Share	Local Share Required	Difference	% Increase	
2018-2019	1524.57	0.4743	\$12,291,613.00	\$8,732,183.00			
2019-2020	1484.41	0.4743	\$12,646,321.00	\$8,570,518.00	(\$161,665.00)	-2%	
2020-2021	1458.81	0.4618	\$12,030,479.00	\$7,809,564.00	(\$760,954.00)	-9%	
2021-2022	1434.81	0.4618	\$12,873,283.00	\$8,443,448.00	\$633,884.00	8%	
2022-2023	1457.35	0.4768	\$15,585,646.00	\$10,044,741.00	\$1,601,293.00	19%	
2023-2024	1515.30	0.4768	\$15,367,730.00	\$11,221,812.00	\$1,177,071.00	12%	
Estimated 2024-2025	1492.45	0.5065	\$16,543,369.00	\$13,683,241.00	\$2,461,429.00	22%	(Assessed Value Changes Absorbed \$890,717, Making the Local Effort Increase \$1,568,712)
Estimated 2025-2026	1502.25	0.5065	\$17,064,897.00	\$13,898,421.00	\$215,180.00	2%	

## COUNTY PROTECTION PYRAMID



ARE THERE  
OTHER  
OPTIONS?

### 1,000,000 Loan For HVAC Replacement

Original Loan Amount: \$1,000,000.00

Year 1 Principal: \$198,632.33

Year 1 Interest: \$42,841.24

**Year 1 Total: \$241,473.57**

Number of payments: 60 (5 Years)

**Total payment (Principal + Interest): \$1,114,493.38**

**\*\*TOTAL INTEREST = \$114,493.38**

## COURSE OF ACTION 2D-1

Course of Action 2D-1	
Reduction/Removal of Certain Requests, Tax Increase to Compensate	
<b>Revenue:</b>	
County Revenue (Commissioner of Rev Reduction Accounted For)	\$38,978,557.00
Fund Balance Appropriation	\$2,144,990.00
Removal of 2 New SRO Positions Completely - Shift Financial Responsibility to School	(\$113,437.00)
Tax Raise Adjustment (Tax Raise of \$0.07 County, \$0.05 School,)	\$3,744,539.00
<b>Total Revenue</b>	<b>\$44,754,649.00</b>
<b>Expenditures:</b>	
County Expenditures	\$45,709,957.00
Decrease VFD Request to \$75,000	(\$191,473.00)
Remove 2 New Requested Empl. From Commissioner of Revenue	(\$109,687.00)
Reduce IT Equipment request from \$400,000 to \$0 & Reallocation	(\$100,000.00)
Reduce Office of Emerg. Mgmt. Equipment Request from \$300,000 to \$236,000	(\$64,000.00)
Removal of 2 New SRO Positions Completely - Shift Financial Responsibility to School	(\$226,876.00)
5% Salary Increase (3% State Mandated + 2% From Compensation Study)	\$676,423.00
Reduce Rappahannock Regional Library Request to \$590,000	(\$16,990.00)
Reduce Healthy Harvest Request to \$8,000	(\$2,000.00)
Reduce Northern Neck Free Health Clinic to \$38,000	(\$4,756.00)
Reduction of Republic Contract Costs to \$2,543,619	(\$600,000.00)
Removal of Economic Director (Budgeted \$167,933)	(\$167,933.00)
Removal of IT Director & Reallocation (\$109,050)	(\$109,050.00)
Removal of Emergency Services Director & Reallocation (\$14,497)	(\$14,497.00)
Add Shortfall To Contingency (Now \$500,000)	(\$24,469.00) (\$955,308.00)
	<b>\$44,754,649.00</b>
<b>Net Income</b>	<b>\$0.00</b>

## COURSE OF ACTION 2D-2

Course of Action 2D-2	
Reduction/Removal of Certain Requests, Tax Increase to Compensate	
<b>Revenue:</b>	
County Revenue (Commissioner of Rev Reduction Accounted For)	\$38,978,557.00
Fund Balance Appropriation	\$2,018,065.00
Removal of 2 New SRO Positions Completely - Shift Financial Responsibility to School	(\$113,437.00)
Tax Raise Adjustment (Tax Raise of \$0.05 County, \$0.05 School,)	\$3,093,990.00
<b>Total Revenue</b>	<b>\$43,977,175.00</b>
<b>Expenditures:</b>	
County Expenditures	\$45,709,957.00
Decrease VFD Request to \$75,000	(\$191,473.00)
Remove 2 New Requested Empl. From Commissioner of Revenue	(\$109,687.00)
Reduce IT Equipment request from \$400,000 to \$0 & Reallocation	(\$100,000.00)
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Removal of IT Director & Reallocation (\$109,050)	(\$109,050.00)
Removal of Emergency Services Director & Reallocation (\$14,497)	(\$14,497.00)
Courthouse HVAC Loan (Accounting for Annual Loan Payment of \$222,000.00)	(\$777,474.00)
Add Shortfall To Contingency (Now \$500,000)	(\$24,469.00) (\$1,732,782.00)
	<b>\$43,977,175.00</b>
<b>Net Income</b>	<b>\$0.00</b>



Questions or comments from the Board. - Chairman asked if any Board members have any questions.

Mr. McCormack said to Mr. Prescott that we learned a good lesson that advertising proposed tax rates at a high rate gets everyone's attention. He thanked everyone for being here tonight. He wants to point out something Mr. Prescott said that that is a .10 and .12 increase are not the end state tax rate, that is what you all are here for is to tell us what to do. He then said the public is more concerned about their HVAC units at home more than the HVAC units at the courthouse. He has listened to concerns, answered emails, messages, phone calls and one thing is extremely clear, folks cannot afford to pay higher taxes. He stated he has seen all the options presented and he appreciates how transparent everyone has been regarding the presentations but he needs to listen to the people that put them in the seats and we should not entertain the .12 or .10 tax increase at this time. He stated that people can't afford groceries, can't afford gas and can't afford medicine. He turned to his fellow board members and stated I hope you understand my sentiment to the people

we represent. There are always ways to save money and we need to take a look at wants and needs and listen to the people we represent. Ended with a quote from Ronald Reagan – When government gets too big freedom is lost; government is supposed to be the servant but when a government can tax the people with no limit or restraint on what the government can take then the government has become the master.

Mr. Fisher thanked everyone for coming out tonight. It is true when you advertise a tax rate that high it will get everyone's attention and if that was the intent it was accomplished. None of us like to increase taxes and would echo Mr. McCormack that if we could get by with 0 that would be great but there is one thing he reminded everyone is there are mandated changes that have come our way and we cannot ignore that and the education is very important and essential services we need to look long and hard at how to provide the best services in the most economical way. He stated he is not a proponent of borrowing but experience has shown if we borrow and do it short term to get us through the tough times, we can do things and possibly grow our fund balance. We have been able to do many things in this County by being prudent and thinking forward and making decisions now anticipating revenues. Sometimes it's hard to accept that and was reminded of that when we saw the years the tax increase was .11 but they knew there would be able to roll the tax rate back in a few years. He stated the Board will do it's very best to make sure they put no more burden on you than we are willing to handle ourselves. When we look at this proposal we pledge to you is that at the end of the day when we come up with a number we can give you an assurance that we can't do anymore and we have taken each of you under consideration. He is in 44 years of local service and not his first budget and not the first and at his initial sitting cut .6 off the table. We may not be perfect and may not be where we should be at this time but when he looks back over 32 years and we have come a long way we have been able to keep taxes within reason.

He stated if he hears one more time it insinuated that we have not done a good job he will probably explode and that is his last comment.

Mr. Ingram stated that Mr. Fisher and Mr. McCormack have brought up hard times and we all understand what is going on in society and we all understand what is going on with the economy. We understand it is very difficult and some things beyond our contract at the local level. We know that groceries have gone up – five (5) years ago 100.00 would fill up your cart and now you walk out with a couple bags, if that. He stated he knows people in this County struggle with what are they going to pay month to month – am I going to keep the lights on or will I put food on the table. He see it every day because he is an educator, kids come to school hungry and kids come to school because it is a safe place, kids should not suffer. It is difficult and I too looked at the tax bill. One thing left off budget that he will advocate for is the SRO, this board voted to rescind the motion to pay 50/50 for an SRO and the County must have an SRO in every school. He noted he has worked 18 years in the school system and when day one at the Northern Neck Tech Center they had an SRO, so he isn't sure why they thought it was important 20 years ago but today we don't believe we need them in every school. How many time times in the last 20 years has an incident occurred that could have been avoided if an officer was at the door because some delusional person went into a school and decided to get their 15 minutes of fame, so he promised to fight for SROs in every school. Mr. Ingram stated he is willing to work with his colleagues to come to a reasonable decision on this matter. He stated he is very passionate about the Volunteer Fire Departments but they struggle with raising money and this is getting harder to raise funds. Imagine if the person you love the most is trapped inside a burning building and our fire department is not able to go in because they do not have equipment that is updated and approved. He is will to take that burden and help provide funding to the VFDs. How, Mr. Ingram stated he is willing to give up his pay as a supervisor and put it back into the budget to go toward funding either the SRO position or VFDs.

Chairman asked if any other Board member would like to speak. If not, he asked for the sign-up sheets and stated that we would not leave until everyone has had a chance to speak. He asked that each speaker hold it to three (3) minutes. Mr. Prescott would let the speaker know when your time is up and you will have an additional minute to provide your closing comments.

#### 4. PUBLIC HEARING:

**James Johnson** - On my mind is taxes; in our world, we don't make the money that you all make; when the taxes go up as they do, it hurts us. When I see people living on a fixed income, 12%, talking about 17%, don't have food on their table, and kids go to school to get food because they don't have any at home. I think you all can devise a better plan than what you have. We just can't afford it, we don't mind paying taxes, and the SRO for the school is good, but it isn't going to help; they need to fix the problem, not feed into it, fix guns in the neighborhood. I believe that you guys can work out something; we want to live; most people here are on a fixed income, and when taxes go up every year, something is going to happen.

**Roberta Sanford** - A couple of years ago, we were made aware of the increase in property values had a meeting with Russ Culver and, who was asked what the county was doing to bring in revenue, light industry, job opportunities. "I haven't seen anything." Darryl Fisher stated that he doesn't like a question without a response and the response not being what they want to hear. They have been working hard to bring businesses here, but the preparation stage is difficult. Years ago, they inquired about some property and created an industrial park; out of that, it was a shell building; it took time to seek out business, and the community didn't feel it was a good fit. The future plan for Westmoreland County is to create another business park and look out and get business, get people interested in locating a place, and have water and sewer power to suit their needs. It is an ongoing process, and we need to change the mindset of existing buildings and property and try to convince property owners to allow businesses to come in and occupy spaces. We have

made strides and have much more to do; it is not falling on deaf ears. Has enough been done? We are still trying. Roberta spoke and said, Not enough is being done, and we are paying a lot for gas, services, and food. More diligence needs to be done.

**Eric Christiansen** - I would suggest going back and looking at the assessments. If anyone has looked at the tax bill from the last assessment, the land did not go up, it is a disproportionate way of spending tax base to already improved properties. I have residential, commercial, and vacant lots, and the land hasn't increased; I don't want to pay more, but the taxes are disproportionate. The improved property value went up by nowhere near the assessed value. It should be below the retail value but not that low. For example, if you take a ½ million-dollar home, it should be assessed a little over \$ 230,000. My commercial real estate is assessed at \$68,000, and it is one block from the water; it should be higher than that. A vacant lot in Colonial Beach that I bought at the auction I paid \$2,000 for, and it is definitely worth more, and the assessed value is only \$1600. You have the tax base, not just spreading out and collecting the taxes they already have on the citizens that already have the land. If you are a long-term rich in this county, they have gotten away without a lot of a tax increase. Thousands of acres did go up that much. The solution is to go back and take a look at that. It is going to hurt the lower income families.

**Lisa McCoy** - She is a bus driver, and there are people that are passing stopped school buses. She had given the information about the vehicles to her supervisor and the sheriff's office, and nothing has been done about it. If you want to generate funds, not just in Westmoreland County but all over, why not break the chain, if you get all the information of the vehicle that passed the school bus, why not do something about it. She has been a bus driver for the past 16 years, and she has had vehicles pass on the left side of the school bus just to get around her. "if you need help with the taxes, find the people who pass stopped school busses, something needs to be done before someone get hurt.

**Daisy Howard Douglas** - She has been paying taxes since 1962 and is 85 years old. "When is it going to stop? I don't know, but it is hurting my pocketbook; I wonder what can be done for the senior citizens who have been paying taxes this long, what can be done. I am

on a fixed income, and my husband isn't very well. I go to the supermarket and pay two taxes on food. A long time ago, I came home with six bags, and now you are lucky if you bring home one. Gas is going up, and it is one price in the morning and a different one in the afternoon. I have been paying taxes for 62 years, and three things you are going to do: live, pay taxes, and die; we need some help. You talk about the bills you have to pay; what about the bills we have to pay. I taught for 42 years and we don't make that much. Westmoreland is a rural area, and there should be a grant for someone that we can qualify for. There are quite a few senior citizens from the ages of 68-80, and all are paying and still are. 17, 12, whatever much, is a lot for someone who is going on 86 years old; I don't know where this money will come from; my husband and I aren't working, and we are on a fixed income. We need some help, and higher taxes aren't going to do that. Go back to the table, sit down, and think about what we said. We have listened to you and looked at the screen, and it is just hurtful.

**Russ Culver** - Mr. Culver just wanted to present some facts. Culver said a penny of tax = \$325,000.00. We are looking at revenues from 2022. In the last 3 ½ years 1,000 new homes have been built, which are banner years for the county. Taxes for 2023 & 2024 have not yet been collected. I'm looking for additional revenues over the next 2 years from new growth. In 2023 he estimates 28 million coming in this year. He also commented on the Landfill and Commercial trash stating that they can't dump on the streets. Mr. Culver stated new homes and new residents are generating a lot of the trash and Snow Birds are bringing in extra trash by renting out their properties and Air B&B's operating in the county. The cigarette and meals tax is generating \$368,000.00 yearly which is more than projected. We have to consider 2023 & 2024 new home revenues."

**Dorothy Dickerson Tate** - I have been there and know what you guys are going through. I am here for information, and you don't have to answer me tonight. For the boat landing in Coles Point, the county paid 1 million, and the state appraised it, and now the state is paying the 1 million. Where is that? Is it deposited? Is it part of the budget? The debt service fund is the account in the general ledger for the school that was 1.4 million dollars;

I know that we used most of the money for the lighting at the new football field. I'm gathering that there is a little over \$900,000 left. Is it still there? Have you considered that towards the school? The other thing is there was 1 million dollars that was donated a while back. \$500,000 went to Westmoreland VFD, and the remainder was to be deposited in the county account and was supposed to be used for the rescue squad. I wanted to know if that is something we can look into. Did we spend it already? I'm just giving information because you wanted information. Blake did a presentation on MIH when I was on the board, and after three years, they were going to see if the hospital would pick up the costs. What is the status of that? I do agree with my District 3 supervisor on the SRO; the reason why is because, in a meeting, you all agreed with the school and wanted to do a 50/50 non-grant fund equaling \$21,000 per officer. You can't just go back; you already agreed. You should not have agreed; you should have said, let's wait and see what the budget will be, and now you are pulling it out because you can't afford to do that unless you raise taxes, I guess. You need to be mindful when you make a motion and agree to something and then pull it out. I know it is hard, but you really need to go back and look at the numbers and really have to check everything. I do agree on no tax. **Richard Stuart Commented on what Dorothy Tate said.** The state has now given a \$ 500,000 grant towards the boat ramp, and the Game & Inland Fisheries is in the process of getting the other \$500,000 from the Federal government, which should close pretty soon. The county is going to recuperate that money, and the facility will be for the residents to use. There was a 1.4 million dollar that was carried over for the debt service for the school that I believe Mr. Risavi used to cover the gap; we knew that was coming 6-8 months ago. There is \$900,000 left that could be used to cover the gap if the board chooses to. The rescue squad money had to go to certain things. When the squad finally disbanded, there was an agreement that the money would go to the volunteer fire Department and a certain amount of money would go to rescue services, specifically to buy ambulances and things. **Donn Hall** - I believe you all have heard the heart of the people, and my prayer is that you would go back to the table and reassess some things concerning constituents that you

have been called upon to serve. I am unsure as to where you got \$56,000 as the average income in Westmoreland County; it must be including some well-to-do folk; I am a pastor, and I don't make \$56,000 a year. I have heard a lot of good suggestions, and Mr. Hynson asked what could be done to bring in revenue and what it's going to take to get some of the weight the people have because the people aren't financially stable to bear something that burdens. And we are saying and asking you to go back to the table and see what you can do to best represent your people.

**Robert Reyes** - lives in Placid Bay Estates and has served in the Air Force, as a Fire Fighter, a Police Chief, and a Paramedic. Mr. Reyes stated the County Administrator has done a good job presenting, also he stated the following, I am not here for myself but for all the Mrs. Daisy's in his community. They don't have the extra money for these tax hikes. We don't always need the latest and the greatest to operate. We need to reuse and repurpose. We need to use our Federal and State agencies. This increase will harm people living on Social Security and limited incomes. Will these people be able to pay their mortgages, electricity, rent, some cannot do it. He also stated he serves on the Social Services Board. He recommended that we save money by training. We all want new cars, furniture, a million-dollar Air/Vac system... have we ever heard of fans? He suggested we look into charters. Everybody is feeling the pain. Mr. Reyes stated he will work with the police department for \$1.00 a year with 20 years of experience. I am a businessman and I know how to trim the fat. You have my name and number.

**John H. Bibbens** - I'm not going to sit up here and replicate what has already been said, but I think the last gentleman that spoke has a lot of solutions to our problems. (Robert Reyes) Thank you, District 2 supervisor, for the remarks, and I certainly hope that doing this meeting will be hard. I think that you all are looking and doing your best, you have already heard from the people that voted you in. I was raised in Westmoreland County, and 17 years ago, I moved to Glebe Harbor. I noticed that I am paying for water view tax, and I can't even see the water from my house. I have property down in the lower part of the county and 2 pieces of property in Glebe Harbor, and it is extremely hard. I didn't

come to represent myself; I came to represent the people who cannot come here because they believe that the government is going to do what they want to do. And will not be heard. You guys have to have mercy on us; on the 6<sup>th</sup> of December, if the taxes aren't paid that day, there is a 10% increase to put that burden on someone right before Christmas; at least extend it a couple of months before we get the 10% increase. Please hear us as we cry to you, I believe that we can do a tax increase but 17, 12, would be a lot for 1 year and we have another year coming and I believe we all can live another year to look at what we are doing.

**Larry A. Hinson** - Thanked all speakers, noted that Mr. Prescott's presentation was thorough and understanding. Mr. Hinson said Westmoreland County does not have a Chamber of Commerce. Mr. Hinson stated Mrs. Johnson and he would be forming a Chamber of Commerce to bring businesses to Westmoreland County and that is my promise to you guys.

**Shirlene Johnson** - I want to know why it is even remotely necessary to increase real estate tax. You are neither blind nor ignorant and you see what the effect will be on the most financially disadvantaged in this county. Please don't try to play us for blind or ignorant either, because we also see and know what you are doing. You are choosing to totally disregard the well-being of your most vulnerable constituents. Among us are seniors, who have owned our real estate for years and are living on fixed incomes. Year after year they seek assistance to pay their taxes and pray for some form of relief, holding on to what is theirs for dear life. You plan to maximize the risk of having their property auctioned for non-payment and for most likely less than the true value of it and it will be purchased by the more financially advantaged. There are some among us rubbing our hands together and licking their lips waiting for the opportunity. Ultimately, they will own the county itself because they will own everything in it. Those of you on the board who may have a conscious, will you be able to sleep at night or even like and respect what you see in the mirror if you choose to swim with the sharks and just go along to get along?

Are you afraid to stand up to the ambitions of those influencing you? Is what you hope to gain or avoid losing worth sacrificing your integrity? I close with that.

**Cathy Perry** - From Leedstown, VA. Started off with a question about the Oak Grove EMS going to Colonial Beach and what were they doing with the Oak Grove Building. Mr. Prescott explained to her it would still be staffed and operable and she said she misunderstood and thought it was to be closed. She also questioned a statement by Mr. Prescott about available doctors in the county. Ms. Perry then asked about the H/VAC for the courthouse. She wanted to know if we were repairing it or replacing it, and how did we reach a figure of 1 million dollars. **Mr. Prescott** explained it was installed in 2014 and the warranty expired in 2015. Prescott explained the system is under continuous repair cycles. The system was improperly installed. Mechanical issues were caused by 2 different metals that corroded and caused fragments throughout the system causing problems with condensers for the heating and the AC as well. Issues such as leaks and mechanical issues continue. We are looking into getting a total of all repairs through the lifespan of the system. Intent started 2 years ago and is planned to rectify the problem. The total cost of this repair totaled 2 million dollars, which was split into 2 years. Phase 1 was last year and Phase 2 is this year with no funding in place. Ms. Perry said, I'm not crazy about a loan either but we may need to consider to spread the cost out. Go back to the drawing board and ask if we need it all and can we even afford it. Ms. Perry stated my concern is what about the retirees on a fixed income?

**Odell Johnson Jr.** - Lives in the 4<sup>th</sup> district-Zion Baptist Church- Mr. Johnson stated his church has a food pantry that has had an increase in the past 2 years of 60%. People need additional help and our people are hurting. He found in fiscal year 2023 the cost of living was 8.7%, while salaries, social security, and annuities increased by only 4 to 5%. Clearly our buying power has decreased and continues to decrease. Items purchased last year cannot be purchased this year due to the inflation rate. Be mindful, as your constituents, we are just beginning to recover from the covid pandemic. The increased tax rates will mean more hardships for many families in Westmoreland County, not to mention

escalating support from our Counties support agencies, such as social services, and mental health. Those are just 2 coming to mind. There will be many more if this proposed increase in tax rates goes as planned. If this plan is passed, we ask the Board Members to carefully consider and reflect as you and your family set down to a well-balanced meal, be mindful of the many struggling Westmoreland County families who may not have enough funds to put food on their tables and will have children going to bed hungry. We ask you also be mindful of our seniors who will likely have to choose between purchasing food and medicine. Some will lose their homes due to an inability to pay their real estate taxes. Some will undoubtedly lose their homes because of your inability to manage well. We as your constituents, request that you please rethink this increase or eliminate it entirely and explore other ways to balance the new budget. "May God Bless You."

**Lewis Thompson** - Stated not a lot to say that has not already been said. Happy to hear 1 Board Member say he would give up his salary to put it back in the budget. How many others are willing to do that? The tax increase will definitely hurt the elderly and those on a fixed income. When it comes to the point of do I pay my electric bill, by meds, by food for my table or pay my taxes. Let us not put that burden on the people. I have heard some good suggestions here tonight, some may work, some may not. I think those would be good to look into. We cannot afford this tax increase, .17, .12, or .10. This is not going to be logical, I really ask that you would look into this hard. Really hard, to see what can be done, I know there is something else we can do. I worked for Animal Control in New Mexico and I stayed within my budget. When I left someone asked me how I met that budget and I replied to the best of my ability. So that is what I am asking, do it to the best of your ability and not hurt the people of Westmoreland County.

**Lois Johnson** - District 3—Ms. Johnson stated when it was brought up that we need some suggestions, one suggestion was some help to take us over rather than to have taxes that the people can't afford to pay. Ms. Johnson talked about bringing business into the county, it is a shame we have to go to other places, taking our tax dollars to another county, when we have buildings that tax dollars could be brought to us. That's one

solution I suggest. Another suggestion is maybe you need to go back and look at your codes and regulations you have in the county for Real Estate. We as property owners have difficulties improving what we have because of codes and regulations, you can't get anywhere. If you talk to a contractor, they talk until they find out where you want the work done and they throw their hands up because of undue codes and regulations that other counties do not impose, maybe you need to go back to that. We have a family situation right now dealing with real estate that we can't settle because of ungodly rules and regulations that the county has. You really need to go back and re-evaluate this county so people can afford to improve what they have. All we are getting is taxes, taxes and nothing to show for it. Taxes is not our only way of living. You may raise taxes as high as you want to but that does not mean it fits my pockets. I'm a senior citizen on a fixed income, I have more than 1 retirement coming in, and I'm not living high on nobody's hog because half of it goes to taxes.

**Nigel Long** - Lives at Lynn-Haven Court in Colonial Beach. He has been a resident of Colonial Beach in Westmoreland county for 5 years and a resident in the state of VA for the last 33 years. He is the Treasurer of Monroe Landing Townhome Association. I represent the group of Towne Homes within Colonial Beach and I would say that we have residents that moved into their Towne Homes that were built back in 1987 & 1988 and are on fixed incomes. I am representing them echoing the eloquent statements you have heard from other residents about the ability to pay excessively increased taxes. However, to Mr. Prescott, your presentation was very informative and refreshing to see how you attacked every element of this. I think you need to go back and look at the quarter cents, half cents, and try to find all the savings you can find to lower those rates, and not eliminate services the county needs. A couple of suggestions: Economic Development—it seems as though the only development being advocated at the moment are Solar Farms. I hope these farms are paying sufficient tax to cover for what some of us are having to face; and how we pay taxes to the county—The Town of Colonial Beach pays enormous levels of Tax- twice the county rates—We pay twice a year, first hit in December and the

remainder the next summer. If I understand the mandated funding for the schools, all of that money does not have to be funded at the first of the year. I wonder if there is some opportunity that you could spread out those payments. So with all of us who have challenges budgeting, we could have 2 opportunities to get taxes paid, another suggestion. Also, another suggestion relates to the relief given to the elderly and disabled taxpayers in the county. I hope by speaking, everyone is aware of help available. It is available in the Town of Colonial Beach, it is available in Westmoreland County. The thing that concerns me about this is the details and are the income limits correct? I think there is some work I will be happy to help with to share information from Colonial Beach. It would be a slightly different approach involving HUD, and percentages of tax rates rather than fixed lump sums so that the amounts residents get increased is manageable. Split the payments-Look closely at the support given to the poorest county residents and make sure the residents know support is available.

**Fred Selby** – President GH/CP Association. On behalf of the Glebe Harbor-Cabin Point Association Board of Directors in support of the proposed increase in the RUF from \$225/year to \$245/year for the Glebe Harbor-Cabin Point Sanitary District. We appreciate the support of the Board of Supervisors in recognizing the financial challenges caused by inflation over the past six years and in proposing the \$20 per year increase of the RUF. Utilizing the Federal Reserve Inflation Calculator, our 2018 RUF of \$200 per year would now be worth \$242.69 per year. In addition to the previous impacts of inflation making nearly all expenses (e.g. insurance, utilities, pool chemicals and other supplies, office supplies, postage, etc.) more expensive, the community has had 68 new homes constructed in the past two years bringing younger neighbors with children. Our pool usage set a record number in 2023 with 8,537 swimmers. 41 lots have been consolidated since 2018 resulting in a permanent annual loss of \$9,225 per year. 150 lots are owned by builders and developers demonstrating that growth can be expected in the future at near the current pace. Finally, lot owners who wish to rent their access to recreational facilities are doing so for \$260 per year or more, establishing the "market

value" of our lots. The \$20 proposed increase in the RUF will allow the Association to make limited progress on some of our Capital Improvement Plan projects such as dredging the Cabin Point creek, refurbishing our over 55-year-old Clubhouse, and resurfacing the tennis/pickleball courts until our 8-year, \$530,000 loan from BB&T matures in July of 2025.

**Marie Carrie** – Said she is not in agreement with the tax increase because there are too many people on a fixed income. I am asking that the Board reconsider this tax rate and look if there is another way that this tax increase will not go forward. I want this to be a place where I can live, buy my food, buy my gas and pay my taxes. If the Board would reconsider, I believe that an increase tax rate will hurt the people in this county. If I had to vote today, I would vote no increase and hope the Board would go back to the drawing board and do what needs to do without putting the burden on the county.

Chairman asked is anyone else would like to speak.

**Rosemary Mahan** - Former Board Member –Westmoreland County School Board Ms. Mahan began taking you back to 2012 when I joined this board 12 years ago and my suggestion then was we needed an Economic Development Director and I noticed tonight that's the one position that can bring money to this county was cut which makes no common sense to me. Every county around us and throughout the state has an Economic Development Director. They do not depend on their County Administrator to do it all, it cannot happen. We definitely need Economic Development, it brings in work that happens here, that is perfect for this community, not for the city, or anywhere else. When I asked I was told we had one of those about 20 years ago. I was told he died and we never replaced him. I asked for a strategic plan that was pulled off the floor in a closet. The plan had been completed for that time. At that time, I stated we needed an Economic Director and I was told, prove to me we need one. 12 years later, we are in this circumstance, does this prove we need an Economic Development Director? The cost for

this one position could be covered by the hundreds of thousands of dollars that could be generated by bringing jobs and revenue to this county. Our students would not have to leave the area for employment and not return home. Seniors could have services in this community and not have to travel to Fredericksburg or Richmond. This is ridiculous and this is my suggestion to you-fill the position and you will see it come to you.

**Amy Richards (School Board Member)** - A statement was made earlier believing the Board is doing the best they can do. I don't agree with that statement. If that is the best that they can do, we may need new board members. The last time I came up to the podium, I asked about medical services at the Social Services Board and why it was rescinded that we would have a committee look at that board to see the problems we had. We currently have a waiting list for you to get services. Just imagine those who are not in the position you are in. I asked a question: why did the Board resign that you were working on and never received a response? I recall that the Board approved a budget to fix the HVAC system. Is there a balance for that? What happened to the money set aside for that? If taxes are raised and persons can't pay them and they lose their property, then the wealthy in the community will come in and purchase it for their own personal gain and that is not fair to persons that have built their whole lives around that property, and for the children hoping to inherit that property from their parents, that is not fair. I heard it started with a .17 cent increase, and it went down to .12 cents and now .10. 10 cents is not acceptable, I personally believe that is just a game to make us feel like they helped us out. This is unacceptable. I believe the Board members here own businesses in Westmoreland County, maybe you all should pay double or triple taxes because seniors cannot pay that. A lot of people have spoken with a lot of thought in their comments because they are truly concerned about members of the community. Our seniors, fixed income, and persons living below the poverty line. We need to look at that. I hope we are not wasting our time just spitting out words because we may really have to think about what we are doing and put action behind our thoughts. Maybe we don't support the businesses in Westmoreland County enough. We have other things to take care of, even

if taxes are raised. We really need to think about that so we all will feel the impact if the property taxes are increased. My vote is no.

**Michelle Collins Robinson** - "Power is a terrible aphrodisiac" and if you don't know what to do with it, and when you have held it for too long, people say to you that you aren't doing your best, and then you explode. Power is someone reaching out to return a phone call, power is when you are aware. The people have been living here all of their lives, and they don't have the P&L as you do. You have someone who is coming and asking you what you are doing with the funds, and you fiddle around and then say you are right. If you have P&L and we don't, you shouldn't explode but find a way to explain. Are we clear? When you speak of Economic Development, I was appointed by one of the former governors from DMASS, and they have quarterly meetings; I would listen to different counties and towns, and they would come and speak. I know there are issues with getting doctors and hospitals, but does Westmoreland County have anyone to attend those quarterly meetings so you can get feedback and see how you can get not a hospital but maybe an urgent care? When you talk about Economic Development, who is the liaison for the state government in this office? It should never have been taken away because if you have the ear of the secretary from the state or any governor, you can get economic development in your town they listen to the person that has their ear that can get them information that makes sense.

**Evelyn Neal** - I came to offer solutions. I worked for the IRS for 37 years, and they had a big budget, and now I am the treasurer for a charitable organization and do the budget for them. You should consider doing a graduated tax rate for those who are on a fixed income and not only determined by the value of their property but also how much their income is.

Chairman asked if there was anyone else that would like to make a comment. If not, the Chairman closed the public hearing and came back to the Board for any additional comments or questions.

Mr. Ingram assured the public that their comments did not fall on deaf ears and he is ready to roll up his sleeves and work with the County Administrator and Board to come up with a solution that everyone can live with.

Mr. Trivett noted he save his comments until after everyone spoke but noted he did not expect anyone to say they want their taxes raised. He stated the Board knows there are people in the County that are on fixed income. He noted the Board has looked at this budget and this is the first time in five (5) years that the budget has presented to him like it has over the last couple months. There has been numerous meetings during this time and the budget has changed every time trying to accommodate wants vs needs. The school portion is a big deal and that is a huge amount and the county debt includes 47 million for the school. They came in front of the board asking to move 600,000 to the facility fund and they showed they had a fund balance of approximately 3 million. He noted he is not sure how a school system is able to carry over that amount in their fund balance and hasn't happened since he has been on the Board. He is hoping when the joint meeting happens on June 12<sup>th</sup> that the SRO positions can be accommodated and there is a way to reduce that .05 for the 1.5 million local effort we are required to pay. He agrees with the public that we need an economic development position and the industry must grow and that is the only way to reduce taxes. Mr. Trivett said the new County Administrator has told all the Board members it is important to look at economic development in order to help relieve the tax burden from the citizens. He also stated the Board is in front of the citizens with no Audit from 2023, it has still not been completed and was due in December. The Auditor is stating that they were here in October and they did not receive information they needed and that is why there is a delay. He stated whatever the reason, we are trying to make a decision on finances and we do not even have the Audit. They are estimating what our fund balance is which is 9.6 million but there is nothing official. We have all looked at ways to take that fund balance in order to reduce the tax rate, however, if we do that it uses the fund balance and we cannot put it

back. Any dollar we take out there is no way to put back in without a tax increase. He has heard you loud and clear and he has all the respect in the world for his colleges because they have talked. As well as, respect for the County Administrator, Assistant County Administrator and especially all the staff. He knows it has been overwhelming to them to figure out where are we going to meet these gaps when the state is saying there is a mandatory 3% raise not to mention the pay study which was sanctioned by the Board and the last County Administrator had that done and we know we are as much as 7% below salary as other areas. We have got to do better and bring industry to our County to make this work. He appreciates the efforts from the Board to try and make this work and appreciate everyone's participation tonight. He mentioned for as many people here tonight there is probably a hundred fold out there that feel the same way. We will look at the budget closely but we cannot bankrupt the county and he is retired and on fixed income and he feels for those who struggle week to week and day to day.

##### 5. ADJOURNMENT:

Chairman asked to get a motion to adjourn. Mr. Prescott asked if there is a way get a rate to move forward or to postpone to another budget meeting. Chairman Hyson stated the County Attorney has left but he already discussed it with him and he said we have a time still to come up with a budget. He said there will need to be cuts made and a rework of the budget and the Board will have to work out something among themselves that they can live with and it will have to be at the next meeting. Chairman said he is not going to try and work that out in a public arena, can't be done because it will be hard enough with just the five (5) Board members. All he is looking for tonight is an adjournment and at the next meeting the five (5) Board members will sit down and decide what the figure will be. Mr. Fisher stated he is sorry the County Attorney is absent because his suggestion would be not to adjourn but to continue the meeting to the next meeting because the urgency of this needs to be done sooner rather than later and we need to continue the discussions to give direction to the County Administrator as to a suggested rate. Mr. Fisher stated by the Board's own rule

they cannot take action at a work session so if we come back on the 29<sup>th</sup> as a continuation from tonight. Chairman suggests to change the work session to a special meeting, if agreeable. Mr. Ingram asked to continue to the 24<sup>th</sup> or 27<sup>th</sup>. Mr. McCormack recommends pushing to next Thursday or Friday. Mr. Fisher said he could meet on Thursday May 30<sup>th</sup> at 6:00 p.m.

There being no further business to come before the Board at this time, upon motion by Mr. Fisher, second Mr. McCormack and carried unanimously, the Board continues this meeting to Thursday, May 30<sup>th</sup> at 6:00 pm. The next Board's Meeting will be a Work Session on May 29, 2024 at 5:30 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, 