WESTMORELAND COUNTY BOARD OF SUPERVISORS MINUTES
JANUARY 12, 2026

A regular meeting of the Westmoreland County Board of Supervisors was held on Monday, January 12, 2026, in the public meeting room of the George D. English, Sr. Memorial Building, located at 111 Polk Street, Montross, Virginia.

Present: Board of Supervisors
Darryl E. Fisher
Timothy J. Trivett
Jeffrey McCormack
Matthew Ingram
Woody Hynson

Staff
Richard Stuart, County Attorney
James P. Taylor, County Administrator
Donna L. Cogswell, Assistant County Administrator

1. CALL TO ORDER

   Chairman Fisher called the meeting to order at 6:05 p.m.

2. ANNUAL REORGANIZATION

   A. Election of Chairman

      Chairman Fisher stated that this meeting is the annual reorganization meeting. The Chairman then asked for a motion to appoint Jim Taylor, County Administrator, as temporary Chairman of the Board.

      Upon motion by Mr. Trivett, seconded by Mr. Ingram and carried unanimously, the Board appointed Mr. Taylor as Temporary Chairman of the Board.

      Mr. Taylor opened the floor for nominations for the position of Chairman of the Board of Supervisors for the calendar year 2026. Mr. Ingram made a motion to nominate Timothy Trivett as Chairman. Mr. Taylor then asked if there were any other nominations. Mr. Fisher nominated himself as Chairman. There being no additional nominations, Mr. Taylor closed the nominations and called for a vote for the nomination of Timothy Trivett as Chairman of the Board for 2026. Mr. McCormack voted "aye", Mr. Ingram voted "aye", Mr. Hyson voted "nay", Mr. Fisher voted "nay", and Mr. Trivett voted "aye" and the motion passes 3-2. Timothy Trivett is the Chairman for calendar year 2026. Mr. Taylor then turned the proceedings over to Chairman Trivett.

B. Election of Vice Chairman

Chairman Trivett opened the floor for nominations for the position of Vice Chairman of the Board of Supervisors for calendar year 2026. Mr. Fisher nominated Woody Hynson as Vice Chairman. Chairman Trivett asked if there were any other nominations. Mr. Ingram nominated Jeffrey McCormack as Vice Chairman. Chairman Trivett asked if there were any other nominations. Mr. McCormack nominated Matt Ingram as Vice Chairman. There being no additional nominations, Chairman Trivett closed the nominations and called for a vote on the nomination of Woody Hynson as Vice Chairman of the Board for calendar year 2026. Mr. McCormack voted "nay", Mr. Ingram voted "nay", Mr. Fisher voted "aye", Mr. Hynson voted "aye", and Chairman Trivett voted "nay" motion of Woody Hynson for vice chairman was not approved with a vote of 3-2. Chairman Trivett then called for a vote on the nomination of Mr. McCormack as Vice Chairman. Mr. McCormack voted "aye", Mr. Ingram voted "aye", Mr. Fisher voted "nay", Mr. Hynson voted "nay", and Chairman Trivett voted "aye". Motion passes 3-2 and Mr. McCormack is the Vice Chairman for calendar year 2026.

C. Term of Office for Chairman and Vice Chairman

Mr. Fisher stated that there was a discussion regarding a rotation for the election of the Chairman and Vice Chairman. Mr. Fisher asked whether it would be appropriate to discuss the matter at this time. Chairman Trivett agreed. Mr. Fisher then asked how the process would work and how the rotation would go, in numerical order by district, every 2 years, every year, and in what order.

Chairman Trivett asked if any other Board members had any comments.

Mr. McCormack stated that, out of the spirit of it, they should continue doing what they are doing, and that it does not have to be on paper. He stated that it is not about any one person, but about being a member of a team and that the seats belong to the people they serve. Mr. McCormack felt that they should rotate the chairman and vice chairman every year. He noted that every other board in the Northern Neck rotates and wasn't sure why this county has not. Mr. Fisher stated that, after listening to Mr. McCormack's comments, he wants to rotate the chair each year by district, and the next step would be to establish the rotation order.

Chairman Trivett reviewed the current rules of procedure and they refer to rotating every year by electing another supervisor from a different district. Chairman Trivett stated that he is not inclined to use the order Mr. Fisher proposed because Mr. Fisher and Mr. Hynson have already served as Chairman. He also stated it should be rotated to members who have not had the opportunity to serve and noted that it can be accomplished with what they already have in place. Chairman Trivett stated that Mr. Fisher is welcome to make a motion on the matter and that they can call for a vote to determine the Board's preference. He noted that they do not have to make a decision now, since the rotation would not go into effect until 2027.

Mr. Fisher stated that the discussion was initiated because the Board desired to establish it in advance. He does not disagree with that fact, having already served, that the rotation would go through those who have not served. However, if it were established as policy, it would be prudent to define the rotation. Mr. Fisher felt that the Board should adopt it as policy.

Chairman Trivett stated that certain board members had not had time to review and make a proper determination and felt that it would be best to table until a later date.

Mr. Fisher agreed that if the Board were not inclined to make a determination tonight, it would be wise to table the matter and return with an established policy later so that the supervisors who are to come can understand the policies and what is expected.

Chairman Trivett stated that they will take this matter under advisement and will continue to a later date.

Mr. Stuart stated that Chairman Trivett should entertain a motion to establish how long the chairman and vice chairman should serve.

Chairman Trivett thought that they would do that when they adopt the rules of procedure, which will include the terms of office.

Mr. Stuart agreed that was okay.

D. Remarks from Incoming Chairman

Chairman Trivett thanked the members for giving him the opportunity to serve not only the 5th district but also 20,000 people. He believed that everyone on the board does the same and had been asked by his constituents why the board does not rotate the chair position. He noted that they have always followed procedure, just like tonight. Chairman Trivett looks forward to working with the other board members to ensure a rotation if the board wishes, which will be fair to everyone.

E. Resolution of 2026 Board Logistics

Mr. Taylor stated that there was a change to what was in the board packet for the board meetings. There was a conflict with the work session on January 26, as the Northern Neck District Planning Commission was on the same day, and he wanted to move the work session to Wednesday, the 28th.

Chairman Trivett then asked for a motion to move the work session on January 26th to January 28th.

Upon motion by Mr. McCormack, seconded by Mr. Ingram, and carried unanimously, with Mr. McCormack, Mr. Ingram, Mr. Fisher, Mr. Hynson, and Chairman Trivett voting "aye." The Board approved a motion to reschedule the work session from January 26th, 2026, to January 28th, 2026, due to scheduling conflicts.

F. Proposed 2026 Holiday Calendar

Mr. Taylor stated that the proposed 2026 calendar has been distributed to the board and closely follows the prior year and the state schedule. He then asked whether the board had any questions.

Mr. McCormack asked about the week of Christmas and New Year's, which gets brought up every year in December. and wanted to make sure that it doesn't need fixed again this year. He asked Mr. Taylor if there were any other holidays that they need to review.

Mr. Taylor felt that the current holiday schedule will work efficiently.

Chairman Trivett asked if there were any other questions; if not, he would entertain a motion to approve.

Upon motion by Mr. McCormack, seconded by Mr. Ingram, and carried unanimously, with Mr. McCormack, Mr. Ingram, Mr. Fisher, Mr. Hynson, and Chairman Trivett voting "aye." The Board adopted the Resolution on the Holidays for Calendar Year 2026, as presented.

Mr. Stuart stated that a motion to adopt the resolution on board logistics, as amended by Mr. McCormack, is needed.

Let the record show the Board went back approve board logistics resolution, as amended.

Upon motion by Mr. McCormack, seconded by Mr. Ingram, and carried unanimously, with Mr. McCormack, Mr. Ingram, Mr. Fisher, Mr. Hynson, and Chairman Trivett voting "aye." The Board approved the 2026 board logistics resolution, as amended.

G. Board of Supervisors Rules of Procedure

Mr. Taylor stated that the proposed changes had been distributed to the Board prior to the meeting and asked whether the Board would like him to present on the subject.

Chairman Trivett asked if the board members had an opportunity to review and if they would like to see the presentation.

The Board agreed not to show the presentation and that they had previously reviewed the material.

Chairman Trivett asked if there were any questions, and if not, he asked for a motion to approve.

Mr. Stuart stated that the document includes the term of office for the chairman and vice chairman.

Mr. McCormack stated that they could always go back and amend at a later date, if needed.

Mr. Stuart agreed that it could be amended at a later time.

Upon motion by Mr. McCormack, seconded by Mr. Ingram, and carried unanimously, with Mr. McCormack, Mr. Ingram, Mr. Fisher, Mr. Hynson, and Chairman Trivett voting "aye." The Board approved the 2026 Board of Supervisors' Rules of Procedure, as presented.

3. CONSIDERATION OF AMENDMENTS TO THE AGENDA

Chairman Trivett asked whether any Board member had any changes to the agenda.

Mr. McCormack asked to amend the agenda by adding **action item 9D, discussion of the Northern Neck Regional Jail Board.**

With no further discussion, upon motion by Mr. McCormack, seconded by Mr. Ingram, the motion was carried unanimously, with Mr. Ingram, Mr. Fisher, Mr. Hynson, Mr. McCormack and Chairman Trivett voting "aye" to amend the agenda.

4. COMMENT PERIOD

A. Chairman and Board Members' Comments

Mr. McCormack apologized to Mr. Fisher for his demeanor earlier and for the way his words may sometimes come across. He stated that he was going through some things at his house and came across a few items from 1992, which he felt were significant because that was when Mr. Fisher and Mr. Hynson joined the Board. He noted that 1992 was when he moved back to the County, and this place felt like home and was very different from how it is now. Mr. McCormack then gave a background on his childhood and what helped shape him into who he is today. He stated that his faith has guided his whole life, even when he has veered off course; Westmoreland has always been there to ground him. He then showed a 1999 issue of the Westmoreland Way and stated that a verse stuck with him about how differences did not matter much because they were on the same boat. He then stated that when he joined the military, he was able to serve and travel, and always spoke about Westmoreland County. He noted that people from this county could go on to do great things. When he retired from the army, he was excited to come back and serve the county. He mentioned that he was upset by how his and Mr. Ingram's rotation was handled coming onto the board, and certain things were insinuated about him that were not true. He loved that in this country, people can worship who they want or not at all. He then quoted a Bible verse and said it helps him at his lowest because he knows he is here to serve everyone.

B. County Administrator Comments

Mr. Taylor reminded people present that the applicant for the Oldham Solar Project has deferred the presentation until February 2026. The county is receiving a federal grant of $264,000 to assist with the radio system upgrade. We are grateful for the assistance and will continue to get additional grant funding for the project. The Westmoreland County Museum is holding a Winter Wonderland Gala on January 24, 2026 to support the great work they do. 2026 marks the 250th anniversary of the country, and Mr. Taylor urged people to mark their calendars for Sunday, February 22, 2026, for George Washington's Birthday Event at George Washington's Birthplace. The county is collaborating with Stratford Hall for the weekend of June 6, 2026. He noted that there is a new website catered to the event. Last month the county closed on the Coles Point property, selling the land to DWR for close to $1 million. DWR plans to develop the property for a public boat landing, Mr. Taylor then thanked everyone who made it a reality. Last month, the Sheriff's office held Shop with the Sheriff and it was the best one yet, serving 55 kids. Mr. Taylor thanked the board members, Treasurer, Bonnie Self, and Commissioner of Revenue, Will Hoover, for the great discussion at the board retreat on December 16. Mr. Taylor then introduced the new finance director, Sanita Cox, to say a few words.

Ms. Cox came to the podium and introduced herself to the board and all present. She stated that he grew up and attended school in the county. Ms. Cox then gave her credentials on schooling and degrees. She worked for DOD as an undergrad and then was offered a full time positon later, she worked for the federal government for 21 years. Ms. Cox was honored to be selected for the position and thanked them, for the opportunity to serve. She also thanked the employees she has met and that they have been very welcoming and help the transition to be smooth. Her goal is to be an asset to the county and one of her first initiates would be to have quarterly financial reporting and hope that the effort will strengthen transparency, help identify financial risks early and support decision-making.

C. Resolution for John Felt, Planning Commission

Mr. McCormack stated that Mr. Felt was not present and felt they could still adopt the resolution without reading it.

Chairman Trivett stated that he would be glad to read it so the public knows how many years he has spent on the Planning Commission. He stated that anyone on any board will learn quick if you like it or not.

Chairman Trivett then read the resolution into the record and asked for a motion to approve the resolution in honor of John Felt's retirement.

With no further discussion, upon motion by Mr. McCormack, seconded by Mr. Fisher, carried unanimously, with Chairman Trivett, Mr. Ingram, Mr. Fisher, Mr. Hynson, and Mr. McCormack voting "aye". The Board approved the Resolution for John Felt in honor of his retirement as presented.

Mr. Fisher asked Chairman Trivett if he was able to comment about Mr. Cox and stated that it is nice to have someone from the county who was raised here in that capacity. He stated that he has known Ms. Cox her whole life. He felt that it is great when parents instill wisdom and guidance in their children and the children grow up to do great things. He mentioned that he knowing Ms. Cox has not correlation to her being hired. He told Ms. Cox that he was proud of her and grateful to have her in this county working. He stated that it is his 45th year serving and his first appointment came in 1981.

Chairman Trivett stated that he met Ms. Cox last week and is looking forward to working with her, and that it will be a new beginning in the Finance Department.

D. Retirement Resolution for Sheila Golden, DSS

Chairman Trivett stated that he felt that they are doing retirement resolutions every month now. He then read the resolution into the record. He stated that 27 years is a long time, especially in Social Services; she has seen it all. He stated that they always talk about what first responders see on a day-to-day basis, but felt that social services have seen about the same amount or worse. He thanked her for her service and said it was an honor to see someone spend that long in an occupation that is not always pleasant. He noted that she will be missed and the county is made better because of her.

Mr. McCormack thanked her for her service.

Mr. Hynson thanked her for her service and felt that he did not know what the county would do without social services.

Mr. Fisher congratulated her on her retirement and acknowledged the former Finance director, Helen Wilkins, for her presence. He stated that the work they do and the challenges they face, and see how long you stay. He noted it is not the money, but the dedication to help. Mr. Fisher stated that it was always bittersweet, but he hoped she enjoyed the next chapter of her life.

Mr. Ingram thanked her for her service and dedication to the county's citizens. He noted that she has made a difference in many people.

Mr. Stuart stated that the county is fortunate to have her for so long and will be missed. He stated the difference she has made in the county is undeniable and deserves the next chapter.

With no further discussion, upon motion by Mr. McCormack, seconded by Mr. Fisher, carried unanimously, with Chairman Trivett, Mr. Ingram, Mr. Fisher, Mr. Hynson, and Mr. McCormack voting "aye". The Board approved the Resolution for Sheila Golden in honor of her retirement as presented.

E. Award Presentation to Pat Fitzgerald

Chief Byrd came to the podium to present the award. He said it was a pleasure to be before the Board and noted that he had been before the Board recently regarding volunteers. He said that when you talk about volunteers in the county, they are absolute giants, one of whom is Pat Fitzgerald. He added that a tractor-trailer would not haul the accolades she has earned over the last 50 years of continued service. He said he had 2 awards to present and, given the volunteer program EMS has put in place, it was prudent to award the first lifetime membership plaque to Ms. Fitzgerald. The other award is for being the first to volunteer for service in the county. He then read each award into the record. He said they issue key fobs for all employees, and Ms. Fitzgerald will have one to visit anytime. He then presented Ms. Fitzgerald with a job shirt with her name on it.

Chairman Trivett then asked if the Board had any comments.

Mr. McCormack stated that Ms. Fitzgerald helped his son when he was younger and thanked her for what she has done and her years of service for the residents of the county.

Mr. Hynson has known Ms. Fitzgerald for a long time and she has even helped him a few times. He noted that it is hard to put a value on someone who has helped so many people.

He stated that he and the whole county owe her gratitude for how well she has served them.

Mr. Fisher thanked her for sharing her support and expertise with his father as he journeyed into the rescue service. He is grateful that they were able to give the recognition that is well deserved while they still can. He thanked her for what she has done and will continue to do for the county.

Mr. Ingram had memories of Colonial Beach Rescue Squad from his high school days, when they would have football games and she would be at every one. He thanked her for all she has done for the county and its residents.

Mr. Stuart stated that he has known her name since he was a little boy and that 50 years of service is a long time. He noted that he could not think of anyone who has helped and changed the lives of the residents. He thanked her for her service and stated that she is one of the reasons this county is so special.

Chairman Trivett stated that he was in the rescue squad when she first arrived and had responded to many calls with her. He noted that they did not go anywhere, she did not know anyone. He stated that Ms. Fitzgerald was a driver's ED teacher and that it was great to hear all the stories about her over the years. He then told the audience that if they had ever been to a football game in Colonial Beach and heard a cannon go off, it scared them. She is the one responsible. He stated that there are so many memories of the founders of the volunteer rescue squad and that it was a blessing to have known her for so long and all the lives she has touched. He thanked her for everything and said he looks forward to seeing her for many more years and sharing her wisdom with the young ones coming in.

Ms. Fitzgerald was so grateful that the rescue squad is her life, and she thanked everyone, saying it means so much to her that they would do this for her. She stated that she moved here in 1971 and would not be anywhere else.

5. REQUEST FOR APPROVAL OF MINUTES

A. Request for Approval of Minutes, Board of Supervisors Meetings - December 8, 2025 and December 16, 2025

Chairman Trivett stated that everyone should have had an opportunity to review the minutes from the Regular Board meeting on December 8 and December 16, 2025. The

Chairman asked whether any changes were needed to the minutes; if not, he asked for a motion to approve.

With no further discussion, upon motion by Mr. Fisher seconded by Mr. Hynson, and carried unanimously, the Board approved the minutes from the December 8 and December 16, 2025, meetings, as presented.

6. REQUEST FOR ADMINISTRATIVE APPROVALS

   A. Request for Approval of Accounts Payable and Payroll Register for December 2025

   Chairman Trivett stated that you all received the Accounts Payable and Payroll Register and asked if there were any questions, observations, or concerns. If not, Chairman Trivett tasked for a motion to approve the Payroll Register and Accounts Payable as presented for December 2025.

   With no further discussion, upon motion by Mr. McCormack seconded by Mr. Hynson, and carried unanimously, with Mr. McCormack, Mr. Ingram, Mr. Fisher, Mr. Hynson and the Chairman voting "aye". The Board approved the Accounts Payable and Payroll Register for December 2025 as presented.

7. PUBLIC COMMENT

Chairman Trivett stated that they are now at the Public Comment Portion of the meeting, where they will hear from the public present. He reviewed the rules and expectations for Public Comment participation that were provided to all present. He asked those who would like to come to the podium to state their names for the record and then address the Board. Below is a list of who spoke during Public Comment.

Keri Cusick - Ms. Cusick gave an end-of-year report for Social Services. The benefits unit served 7,652 clients, Medicaid served 7,180 clients, SNAP served 4,141 clients, and TANF served 189 clients. Childcare assistance served 125 and 71 families, the fuel program served 513 individuals, the cooling program served 297 individuals, and the crisis program served 81. They received 144 APS cases, over 70 long-term care screenings, 271 CPS cases, 64 family assessments, and 16 investigations were completed. There were 2 successful adoptions and 7 children returned home or placed with family or other kin. They conducted an audit of the foster care cases and found 0 issues. She then spoke about the admin unit and how many they served and the great job that they are doing. They served 186 families with the Christmas program. She stated that Westmoreland and the surrounding counties applied for a collaborative grant in late summer and were awarded funding to support foster families with placements in the Northern Neck. Mr. McCormack stated that they have been through lot with the building and having to relocate. He thanked them for everything they do for the residents, and their efforts are not unnoticed.

Richard Wilkins - He congratulated Chairman Trivett and Mr. McCormack for their appointments and encouraged everyone to work together for the good of the county. He then quoted an article that said, "Don't do what you can do, try what you can't do." He noted that the Board will go into closed session to discuss a property purchase and felt the county should address what it already has rather than buy more. He encouraged them to address the black mold in the social services building rather than simply ignore it. He mentioned that he fills out the comment cards at every meeting and has received only a handful of responses, and asked that the public comment portion be moved to the end of the meeting so they can address more items if needed.

Hellen Wilkins-Ball - She congratulated Sheila Golden on her retirement and that she was a hard worker. She also recognized Pat Fitzgerald and stated that she has worked with her saving and rescuing cats and dogs.

Larry Hinson - He agreed with Mr. Wilkins on comment cards and that it should be at the end of the meeting. He thanked Ms. Fitzgerald for all she has done for the county and that she still does rescue cats and dogs as well.

8. PRESENTATIONS

A. Town of Colonial Beach Update, Natasha Tucker, Town Manager

Natasha Tucker was present to discuss the town's events. She congratulated Chairman Trivett and Mr. McCormack on their appointments. She then welcomed the new finance director and looks forward to working with her and building the relationships between the town and the county. She congratulated Ms. Fitzgerald and stated that her service exemplifies what it truly means to be a dedicated public servant.

B. Town of Montross Update, Fran Taylor, Town Manager

Fran Taylor, Town Manager, was present to discuss the events of the town. She stated the Town Council is now full, and appointed Stacy Massinger to fill the last spot. She mentioned that they have an open slot on the Planning Commission. She stated that she was not able to come to the last meeting due to illness, but acknowledged Barbara Jean Jones and Allen Hickman for all of their hard work at the Spirit Fest. She noted that new lighting at the park would be installed soon, along with fencing. She expressed her gratitude for the job the Board does and if anything is needed from the town, they will help.

C. Report FY 2024-2025, Mike Moran, Robinson Farmer Cox

Mike Moran was present and gave a presentation on the Audit report for Fiscal Year (FY) 2024-2025. He noted that he would keep the presentation at a higher level and more summarized to highlight the most important items for review. He went through the presentation slide by slide, his first was the engagement summary. The county engaged them to perform an audit for the year ended June 30, 2025, and then listed the audit scope.
Chairman Trivett asked Mr. Moran for a printed copy of the audit report.
Mr. Moran answered no.
Mr. Moran then reviewed the audit results and stated that there are 3 audit-type reports, including an independent auditor's report, and that an unmodified opinion was issued. He also reviewed Internal Control over Financial Reporting and on Compliance and stated that there were no material weaknesses for FY 2025. He noted that last year they identified 4 material weaknesses, and this year there were none. The last is compliance for Each Major Program and Internal Control over compliance; no material weaknesses were detected. He then reviewed the communication letters, Communication with Those Charged with Governance, and the Management Letter Recommendations, covering their meaning and contents. He then reviewed the financial highlights and noted that they reflect net position, capital assets, long-term debt, and compensated absences. He then listed the Net position for governmental activities at $35,786,953, a decrease of $4,620,484 from the prior year.

The business-type activities net position was $19,133,776, with a change of $1,013,038 from the prior year. Total net position for the county was $54,920,729 at year's end, with a decrease of $5,633,522. He then reviewed the modified accrual basis for the governmental fund, which was $13,824,091, with $7,668,449 in unassigned cash and $2,505,919 from the prior year. The end balance of capital projects was $369,60700 with a change of $8,113. Other government funds (Placid Bay & Glebe Harbor Districts) year-end balance: $1,314,522.00, with a change of $157,152.00, The grand total $15,508,220.00, with a change of $2,340,654. He then reviewed the school's financial highlights, showing a net position of $13,133,131 and a change of $4,006,032. He then reviewed the school's operating procedures and the cafeteria. School activity, total year-end fund balance, and the change since the current year. He stated that a lot of work went into this and is happy to answer any questions.

Mr. Ingram asked Mr. Moran when the audit is supposed to be filed and if the deadline was met.

Mr. Moran answered on December 15 of each year and no.

Mr. Ingram asked why the deadlines have not been met over the past couple of years.

Mr. Moran stated that the time and additional effort required to ensure the county's financials were correct were the cause of the delay in all three past years.

Mr. Ingram asked if there is anything, the county can do to make the deadline on time.

Mr. Moran stated that when he was here previously, he was told that Mr. Taylor planned to hire a financial consultant to ensure timely execution, and that this was currently 5 months ahead of last year. He noted that if anyone wanted more information with the entries then he is willing to review it further.

Mr. Taylor echoed Mr. Moran stated, he thanked the county and the school for their hard work on the audit. He then introduced Anne Shawver, the Financial Consultant who is joining the meeting virtually and asked her to say a few words.

Anne Shawver thanked the board for allowing her to join the meeting virtually and said she has enjoyed working with the county this year. She then provided background on herself and her credentials. She noted that she and Mr. Taylor knew each other before her work with the county. She stated that she has helped many localities with the audit process, which is a lot of work, including closing the year, gathering all necessary documentation, preparing financial statements, and the schedules that go along with them. She mentioned that her role is to coordinate and oversee the year-end close process. She noted that they partner with the audit firm, but the firm does not assume responsibility for preparing the financial statements or ensuring everything is in place so the auditor can audit the work. She then went over the county's achievements in FY 2025. She stated that they were able to obtain the required information more quickly. In FY2024, the submit sign-off date was May 9th, 2024, and this year it was January 9, 2025, not all the way on time, but on the right track. She acknowledged Mr. Taylor for his leadership in focusing on the audit and for holding biweekly meetings to ensure it was on track. She then reviewed additional achievements for the county that were mentioned by Mr. Moran earlier in the presentation. She stated that this year they hope to have everything on time and before the deadline, and to clean up items listed in the management letter comments. She stated that the goal is also to have the county complete the journal entries with greater independence than to date, as it is their responsibility.

Mr. McCormack thanked Ms. Shawver for her hard work and help and it is important to have the audit done before they go into the budget season for the fiscal year.

Chairman Trivett asked whether failing to meet the deadline violates state law.

Mr. Moran stated, yes, but there are other localities in the same boat, and no penalty has ever been impose. He stated that the more the county can do on their end will make it faster to get the audit completed. It is the auditor's job to render their opinion on the financials.

Chairman Trivett asked Mr. Moran for clarification on Page 5 paragraph 1.

Mr. Moran then read the paragraph and stated that it is the change in net fund balance, how much it decreased.

Chairman Trivett then asked what the year-end fund balance was in 2024.

Mr. Moran reviewed the data in Exhibit 5, expenditures and changes in the fund balance, which is an income statement on a modified accrual basis.

Chairman Trivett asked whether the county had exceeded its budget.

Mr. Moran answered, no, but it was less.

Mr. Moran stated that on the original budget, the Board was to use $2 million of fund balance, and in the amended budget, it was $8 million.

Chairman Trivett then asked for the unassigned fund balance was for the school.

Mr. McCormack answered $2.1 million.

Chairman Trivett asked for the exact amount.

Mr. Moran said $2,102,394.00, which is a portion of the total fund balance.

Chairman Trivett asked if that was the amount that would be given back to the county.

Mr. McCormack stated that there are multiple funds that are unassigned, local funds, along with state, federal funds, he would assume. He then stated that the $2.1 million is not local funds from the school.

Chairman Trivett wanted to know what would be returned to the county due to their being an MOU that they will be discussing later in the meeting and is important to know what they should expect.

Mr. Moran stated that in the MOU does discuss the unassigned fund balance.

Chairman Trivett asked for clarification from Mr. Stuart.

Mr. Stuart stated that local funds are available, but there are other funds when they are not.

Mr. Moran stated that the fund balance is the revenue minus the expenditures and the fund balance is broken down by the different types of buckets, which is where that number can be found that Chairman Trivett is asking for.

Mr. Taylor stated that Mr. Moran has been helpful in sorting through the MOU. He then gave his understanding of the unassigned fund balance and that there is a lot of moving pieces to it. He asked Ms. Shawver to give more information on the matter.

Ms. Shawver stated that when the county adopted the budget, it expected to use $1.8 million. On page 112, the schedule for the audit report shows the original and final budgets. She stated that the decline of $2.5 million was less than what the budget called for there was positive performance on the revenue side and on the expenditure side, where not all of the budget wasn't spent. She stated that there are cases where you budget for something and want an annual budget for it, but you may not do it every year.

D. Proposed Budget Schedule FY 2026-2027, Garhett Adams, Budget Manager

Garhett Adams was present and gave a brief presentation on the proposed budget schedule. He stated that they had budget requests due on December 19, 2025, and that at the March 9, 2026, meeting, the proposed budget would be presented. On March 9 and March 23, 2026, they want to have budget presentations from the Sheriff, EMS, Volunteer Fire Departments, the School, or any others the board would like. Mr. Adams asked the Board if they have anyone they would like to hear from to let him, Mr. Taylor, or Ms. Cogswell know. At the Regular board meeting on April 13, 2026, there will be a public hearing, followed by budget adoption on April 27, 2026.

Chairman Trivett asked Mr. Adams to email the schedule to the board members.

Mr. Ingram asked about the difference in the budget timeline from now to last year.

Mr. Adams stated that it is a month earlier than last year.

E. AT Johnson Building Update, Keith McElfresh, Maintenance Supervisor

Keith McElfresh presented an update on the AT Johnson building. He then gave background information and a timeline. Concerns about mold were raised in November 2025. The maintenance department contacted the vendor and sent it for testing. During testing, they identified that the gutters and drainage system were causing water infiltration, and the decision was made to replace the drainage system. He then rented equipment and called the local fire department to clear issue with the lines and doing that they have repaired the right and backside of the building so far, they have rerouted certain pipes to go away from the building and fixed the pipes on the back of the building.

Mr. McCormack stated that he drove by the building today and noticed the drains that were placed, black drains that may be connected to the gutters.

Mr. McElfresh stated that when they began digging back, they noticed the downspouts were connected to the French drain.

Mr. McCormack asked where the water goes when it enters the pipe because it is not graded and has nowhere to go.

Mr. McElfresh stated that this is correct, which is why the system needed to be replaced: the water had nowhere to go. They have replaced the piping in the back of the building and connected a 6-inch pipe that runs the entire length of the building. He then showed a drawing of the building and a diagram of the new drain system. He then showed pictures of them redoing the exterior walls on the right side of the building, where the social services section is, and a 12-inch collection box on both sides of the awning to get the water away from the building. The next slide showed pictures of the new drainage systems, and he explained each one and how it will help prevent drainage issues in the future. Mr. McElfresh then reviewed the material expenses and provided a breakdown of what has been spent so far, including the exact items purchased. The total cost is $11,768.21 and the majority is the materials, equipment rental and gravel expenses. He noted that they have saved money on labor due to them doing the work themselves instead of hiring someone. He then went over the testing expenses and stated that they had 3 independent companies come in and have spent $15,552.56 in total. He then listed each company that came out and what type of testing was done. The expected time to finish the drain system is January 16, 2026. They are waiting on a 3rd proposal from a 3rd company so they can look at each abatement model and make a recommendation to the Board by the end of January.

Mr. McCormack asked a question regarding mold remediation due to him being in that building and is aware that there is mold all throughout the building, which will be a large cost to the county and wanted to know if the company will be thorough in taking all of the mold out of the building and do what needs to be done.

Mr. McElfresh stated that they would be very thorough, they are starting at the floor and working 24 inches up to start, will do more inspections in the wall, and see what else needs to be removed. He mentioned that no part of the building will be left untouched, and he has also found mold in the HVAC unit and will be throughout the whole building.

Mr. McCormack stated that he told someone he wanted to put the YMCA in the building, and someone told him not to put them in a moldy building to work out in, which upset him. He stated that they needed to take care of what they have but failed to do so in the past.

Mr. McElfresh stated that it is no one's particular fault that it took place but it's their responsibility to deal with it and will not let anything go half done.

Chairman Trivett asked how they are testing the work they have done so far to make sure it works properly.

Mr. McElfresh purchased a moisture tester online and have taken measurement before the work was started and once completed so another test.

Mr. Ingram asked about the flooring and what will be used once the floor is removed.

Mr. McElfresh stated that in the proposals they have received so far they will remove the flooring and coat it with mold resistant coating. then its up the maintenance department from their and their idea was to seal the floor with paint.

Mr. Ingram then asked what the plan will be if what they do doesn't work, if they do get heavy rain.

Mr. McElfresh stated that if something happens, they have chipped some of the old tar that has come from the building and have put more tar 2 blocks up from where it is currently, so it should seal the building. If they need a structural engineer to further assess the building and determine what else is required, Mr. McElfresh felt they should proceed with a less expensive option first, before moving into something that will cost much more.

Mr. Fisher stated that they are committed to fixing the problem and that the maintenance department is moving in the right direction, with the understanding that they want it fixed. He encouraged the board to provide clear direction to move forward and ensure it is done correctly so there are no issues in the future. He noted that the work in that building was initially done incorrectly, and they are now dealing with the consequences.

9. ACTION ITEMS

A. Department of Emergency Services Radio Equipment Policy, Blake Byrd, Chief of Emergency Services

Chief Byrd was present and gave a presentation on the radio equipment policy. He then gave a brief history and timeline of how things started and stated that 19 months ago the radio system came back to EMS and through the initial meeting with the board. There were concerns regarding policy and accountability and at that time, they did not have that in place. Since then they have done all of the work to get to the point where they can now have policies in place such as radio allocation, procurement ,etc. Chief Byrd first spoke about goals and objectives. He stated that by the adoption of this policy, they will not remove any radios from where they currently are. This is a baseline policy to establish a guideline for radio equipment. He then explained the policy, including the purpose, applicability, providing clear guidance for reliability and which departments. He then reviewed the policy explanations, government and oversight, roles and responsibilities, ownership, and protecting the system. Chief Byrd stated that the Board controls the radio system and that he oversees the day-to-day. He noted that they did include NFPA 1802-compliant equipment and would align that direction accordingly. In closing, Chief Byrd stated that this is a baseline policy, no radios are being taken, existing equipment is grandfathered in, and it provides clarity, consistency and sustainability. It is designed to support responders, not restrict them. He then asked the board to review the policy for the potential adoption and asked if the board had any questions.

Mr. Ingram asked if the policy will give the county better accountability of all the assets?

Chief Byrd answered yes and that he did not go into full detail, but for example, with the fire department, it is allocated one radio per suppression seat and has outlined mechanisms where if something is not working, there is a clause that allows for an exception.

Mr. McCormack asked what type of device is used to for certain parts of the radios.

Chief Byrd stated that it would be a question for Shawn Manthey, who is the technical expert but it is a handheld device.

Mr. McCormack asked how the device is secure, ie how the encryption key is entered and if it is local just to the county.

Chief Byrd stated that it depends on what you are loading and that they have a key logger when you program it and keep it secure. When they order them, they arrive on a drive and are specific to Motorola and the system and key logged in and out of the building.

Mr. McCormack asked if the network is encrypted and asked what the recovery plan was for a lost or stolen radio. He also asked if they have had any issues with MOAs with the neighboring counties.

Chief Byrd stated that encryption will be implemented in September and will be loaded in all county radios. He stated that the purchased LTE-capable radios have GPS but moving forward they will migrate all other equipment to GPS capability. He stated that they are working with two neighboring jurisdictions currently to establish MOAs.

Chairman Trivett asked if there were any further questions and if not move for a vote.

With no further discussion, upon motion by Mr. McCormack, seconded by Mr. Ingram, carried unanimously, with Mr. Ingram, Mr. Fisher, Mr. Hynson, Mr. McCormack and Chairman Trivett vote "aye". The Board approved the Department of Emergency Services Radio Equipment Policy, as presented.

B. Certified Crime Prevention Resolution, C.O. Balderson, Sheriff

Sheriff Balderson was present to discuss the resolution. He stated that he is here to request the approval of a resolution of the Certified Crime Prevention Resolution. He came before the Board in June 2022, and it was process they started and took 15 months to get everything going and now are certified through the department of Criminal Justice Services. He stated that he certification lasts 3 years and are now up for recertification this year roughly around May 2026 as they are also going through their reaccreditation. He noted that the next few months will be critical and important to them he asked the board adopt the resolution due to it being a beneficial program and only 15 localities in the state have the accreditation He stated that accreditation is very important because you are putting best management and practices to the sheriff's office. He stated that it is a gam ant of agencies that they have to work with such as the school division, social services, etc. he stated that it isn't just them it is the entire community working together which is important due to the cooperation not always being there. He asked the board to approve and they will spend the next upcoming months finishing everything to be recertified.

Mr. Ingram asked how many localities are certified.

Sheriff Balderson answered 15 and there is a list on the DCJS website and most of the others listed are bigger jurisdictions.

Mr. Ingram thanked everyone involved and is happy to live in a county where law enforcement officers are respected.

Mr. McCormack echoed Mr. Ingram's comments and thanked them for everything they do.

Chairman Trivett asked Sheriff Balderson to give feedback from Shop with the Sheriff.

Sheriff Balderson stated that the announcements made at the board meetings prompted people to donate after the meetings. He said he could not speak enough about how amazing the program is and 55 kids and 21 families is huge. He said it was overwhelming how much support they received, and that when they make the deliveries and see the kids' faces, it is a sight to see. He said the program is very important to the kids because without it they would not have Christmas. He thanked his deputies, social services, and the schools that help make it possible.

Mr. Ingram stated that he was able to see the event happen felt so much joy to see kids happy and believe in Santa.

Chairman Trivett that they get the names from social services and the school and that they deal with a lot of the families outside of the program and making a difference in a positive way.

With no further discussion, upon motion by Mr. McCormack, seconded by Mr. Ingram, carried unanimously, with Chairman Trivett, Mr. Ingram, Mr. Fisher, Mr. Hynson, and Mr. McCormack voting "aye". The Board approved the motion to adopt Certified Crime Prevention Resolution as presented.

C. Memorandum of Understanding between County and School ,Jim Taylor, County Administrator

Mr. Taylor gave a brief presentation on the MOU and acknowledged the school board members, Superintendent, Cathy Rice, and Director of Finance, Alexes Chatham, who were in attendance. Mr. Taylor then provided background on the MOU. The Board, the school board, and the IDA, contingent on an approved MOU between the county and the school approved CIP. Davenport, the County Attorney, the School Attorney, and the respective bond counsels have reviewed the proposed MOU. He then outlined what the MOU establishes a framework for, such as capital improvements between the county and schools, a restricted capital reserve fund, a quarterly review process by each board, the treatment of the school's year-end operating fund balance, and updates to the county's operating disbursement schedule to schools to improve cash flow. He then reviewed the three-part funding plan in the MOU, permanent financing, an interim credit facility, and a master lease facility. Mr. Taylor then reviewed the reallocation and project modifications. Modifications to approved projects must be in writing and approved by the governing body of the party whose funding category applies. Emergency procurements are allowed under Virginia Code 2.2-4303(F). He then reviewed the school's year-end operating fund balance. He noted that this was the area the board wanted more time to consider, and since then he and Ms. Rice have worked with Mr. Moran to understand more about the fund balances. The MOU defines the fund balance categories, including the unassigned fund balance. He then read the disposition in the MOU for the school's year-end operating fund balance. He stated that the schools will develop a plan, present it to the Board and the board can either approve or deny and they go from there. Mr. Taylor then went over the disbursement schedule to school for operating fund. He noted that it would change the disbursement from twice a year to quarterly, which will help with the school's cash flow. Mr. Taylor then asked for a motion to approve the MOU and a motion to appoint 2 members of the board to serve on a joint committee with the school board, himself and Ms. Rice to discuss the future of the old Washington and Lee High school building.

Mr. McCormack stated that when he entered the meeting, he was still undecided about the MOU and wanted to use the assigned fund balance from the schools to lower the tax rate. He stated that they only provide the required local effort each year, and it's hard for him to request the funds they are required to provide. Mr. McCormack felt that the more he read and reviewed the MOU, the more convinced he was that it was the right thing to do.

Mr. Stuart stated that he and Mr. Taylor spoke about the MOU last night, but he received the last paragraph at the last minute, and there was a suggested change stating that the Board of Supervisors will approve each budget resolution and that the change will consider each budget resolution. He asked Mr. Taylor whether that version was included in the board package.

Mr. Taylor thanked Mr. Stuart for that, noting that it is a change because it would assume the Board will approve it.

Mr. Stuart stated that there should be another change for the disposition in the fund balance and in the second paragraph, first sentence, it stated that the way the language reads it can be interpreted that as long as the school board approved the resolution they can contract and spend the money. The intent was that they have to have an agreement with the Board before they spend the money. Mr. Stuart felt they needed to add to the end of the proposal and obtain board approval.

Mr. Taylor stated that the school board met this evening and approved the MOU.

Mr. McCormack asked whether they could approve the amended MOU and return it to the school board.

Mr. Stuart agreed.

Mr. McCormack asked whether the School Board would approve the changes.

Mr. Taylor felt that it didn't change what was approved and the spirit of it, and they would bring a plan to the board for consideration and approval.

Ms. Rice came to the podium and agreed with Mr. Taylor's and Mr. Stuart's comments., She felt that the full paragraph makes clear that they cannot do anything with the unassigned fund balance without board approval.

Mr. Stuart stated that the intent was to say that they couldn't contract or appropriate before they get approval from the board but it doesn't read that way and could be misinterpreted in the future.

Mr. Fisher believed it was important to have the right people in the room, build consensus, and that the right spirit was in place. He felt that the language from the county attorney should be incorporated, and that what is approved tonight should be sent back to the school board, with the expectation that they will adopt it and have the document in place.

Mr. Fisher then moved to insert the County Attorney's amended language into the MOU, adopt it as amended, and then send it to the school board.

Mr. McCormack thanked everyone involved for their patience during the ongoing process of developing the MOU.

Mr. Ingram thanked everyone for their hard work and cooperation. Mr. Ingram mentioned that now that the MOU has been developed in a few years, Cople Elementary School would have a gym.

With no further discussion, upon motion by Mr. Fisher, seconded by Mr. Hynson, carried unanimously, with Chairman Trivett, Mr. Ingram, Mr. Fisher, Mr. Hynson, and Mr. McCormack voting "aye". The Board approved the Memorandum of Understanding between County and School as amended by the County Attorney; the amended language will be included and then will be sent back to the school board for approval of those changes.

Mr. Taylor stated that they also need a motion if the board wishes to appoint members to serve on a joint committee to discuss the future of the old high school.

Chairman Trivett asked if there is any discussion on the matter.

Mr. McCormack offered his services to the committee and that he will be having conversations with the YMCA shortly and wanted to be involved.

Mr. Ingram also wanted to offer his services and be involved.

With no further discussion, upon motion by Mr. McCormack, seconded by Mr. Ingram, carried unanimously, with Chairman Trivett, Mr. Ingram, Mr. Fisher, Mr. Hynson, and Mr.

McCormack voting "aye". The Board approved the motion to appoint Mr. McCormack and Mr. Ingram from the Board to serve on a joint committee with the school board, county administrator, and the superintendent of schools to discuss the future of the old Washington and Lee High School Building.

D. Discussion of the Northern Neck Regional Jail Board.

Mr. McCormack stated that at the last Board meeting, Mr. Fisher turned the meeting over to the vice chairman in the normal course of business. In subsequent discussions, it was noted that increased private business obligations or potential leadership changes on the board might affect Mr. Fisher's availability to serve on the jail board. Mr. McCormack asked, as respectfully as possible, whether they need to appoint an alternate for him on the jail board this year in the event that he decides to step down.

Mr. Fisher stated that there is already an alternate in place for him and that the climate and circumstances in that operation are very delicate. He believed it would be an injustice to the board if he did not serve on the jail board. Mr. Fisher stated that if another board member felt they could do a better job, since they have been able to hold things together for 30 years at no cost to the county and can serve better than he can, he would step aside. Mr. Fisher is willing to continue to serve in that capacity.

Chairman Trivett asked about an alternate for Mr. Fisher for the jail board.

Mr. Fisher stated that they have an alternate member for the County, Colonel Hoover, who serves as the alternate member for Mr. Fisher and for Sheriff Balderson.

Mr. McCormack clarified that his statement was not a reference to removing Mr. Fisher from the jail board. From his understanding, per the bylaws, there should be an alternate for the Sheriff's department and a board member from the governing body. He just wanted to ensure they are looking ahead.

Mr. Fisher stated that it is his intention to let this board and the jail board know in advance when he makes that decision. He noted that he is the only original member from 1995 and mentioned that they are at an extremely delicate timeframe and things that are going on there that could jeopardize whether or not that county will have to start paying a certain amount to the jail. He did not feel it to be the right time to do the county justice to step away at this time.

Chairman Trivett wanted clarification and stated that the bylaws state that the board should appoint an alternate as well. He asked Mr. Fisher if that was accurate.

Mr. Fisher stated that the bylaws allow the board to have an alternate if it's their pleasure. He noted that Westmoreland County is the financial controlling jurisdiction of the jail and advised being careful in how it's handled.

Chairman Trivett wanted to make sure that he is understanding correctly that they can appoint an alternate just in case Mr. Fisher is unable to be there.

Mr. Fisher agreed.

Chairman Trivett stated that if it were the board's pleasure, he would entertain a motion to appoint Mr. McCormack as the alternate.

Mr. McCormack stated that he is not inclined to make a motion because one isn't needed at this time. He was concerned about comments regarding the potential for the county to have to pay for the jail, and he wanted clarification on that.

Mr. Fisher stated that it is not one person who would affect the county, its knowledge, and experience of how things work and how they are maintained. He noted that there are many things at play, and if you do not have someone who knows how to balance the dynamic, it is subject to change. Each year they are getting closer to the time when it may cost the local jurisdictions money. He stated that if it is the board's desire, he could come back each month with a report from the jail board on what is going on.

Mr. Hynson remembers when the discussion of the regional jail began and then provided some backstory on the jails' origins. He stated that this county initially contributed 68% of the funds to the jail board, and then the U.S. Marshal contributed funds for half the bed space, even when there were no inmates, which is why they were able to stop spending tax dollars. He stated that obtaining a log of the jurisdictions involved is key to everything, and the bigger it gets, the harder it is to do so. Mr. Hynson felt that there needs to be a representative from this board who understands how things work.

Mr. McCormack asked Mr. Taylor to let him know by the next board meeting what the potential is for this county to be paying for the jail in the near future and how much would it be.

Mr. Fisher suggested that all board members give him a call, and he can go more in depth about how things work at the jail, the details of how longs are, and the likelihood of the county having to pay in the future. He mentioned that things were simpler from the beginning because this county had 70% of the responsibility, and Richmond County had 30% and the law was amended to allow the Town of Warsaw to be the third, with no money added, but now there are a lot more pieces and parts that make it delicate.

Colonel Hoover came to the podium and stated that he is the Sheriff's alternate most of the time, but if the board would like to replace him to improve matters, it's the board's pleasure.

Chairman Trivett asked for the Board's pleasure.

Mr. Taylor stated that the bylaws allow an alternate for both.

Chairman Trivett did not see an issue and stated that Mr. Fisher does not miss meetings, but may give the opportunity for the alternate to go to the meetings and start to learn the processes in how things work. He stated that when Mr. Fisher steps down, the alternate would have the necessary experience to step in.

Chairman Trivett stated that he would entertain a motion again if anyone wanted to appoint Mr. McCormack to be the alternate from this board for Mr. Fisher.

Mr. McCormack stated that he is not seeking to be the alternate; it is the Board's decision, and he wanted to know whether an alternate was needed.

Mr. Fisher stated that it has recently come to their attention that they have an alternative to the Sheriff. Unfortunately, with the influx of personnel changes across all jurisdictions, he suggested considering an alternative, and whoever is selected needs to commit to learning the process, as it is so delicate.

Chairman Trivett agreed and stated that they will allow time and then return at a future meeting for further deliberation and a determination, one way or the other.

Let the record show that the other Board members agreed.

Chairman Trivett thanked everyone for their patience, noting that the first meeting of the year is always long, and he will work to reduce meeting time throughout the year.

10. CLOSED SESSION 2.2-3711.A3 - Discussion of the acquisition of real property for a public purpose, where discussion in an open meeting would adversely affect the bargaining position or negotiating strategy of the public body.

Chairman Trivett asked for a motion to go into closed session and the County Attorney, County Administrator and Assistant County Administrator to join in the closed session.
With no further discussion, upon motion by Mr. Ingram seconded by Mr. Hynson, and carried unanimously, the Board moved into closed session.

RECORDING WAS STOPPED, AND THE MEETING MOVED TO CLOSED SESSION

Chairman Trivett asked for a motion to return to Regular Session from Closed Session. Upon motion by Mr. Trivett, seconded by Mr. McCormack and carried unanimously, the Board returned to Regular Session from Closed Session.
Chairman Trivett then asked for a Certification Motion stating that nothing other than what was listed on the call under Sec 2.2-3711 (A)(3) was discussed during the Closed Session, and no action was taken.
Upon motion by Mr. Fisher, seconded by Mr. Ingram, and carried unanimously, Mr. Fisher, Mr. McCormack, Mr. Ingram, Mr. Hynson, and the Chairman voted "aye." The Certification Motion was approved.

11. ADJOURNMENT

Chairman Trivett asked whether there was any further business to bring before the board and noted that the work session was moved from January 26 to January 28 due to scheduling conflicts. He reminded the Board members about the Northern Neck Planning District Commission meeting on January 26, 2026, at Rappahannock Community College.
Mr. Ingram stated that on Saturday, there were 2 accidents on Route 3 between Cloverdale and Baynesville Road. He noted that both accidents happened due to standing water in the road as soon as you pass Cloverdale. He stated that they need to make VDOT aware of that area and if water standing in the road was a factor of those accidents.
Mr. Fisher echoed Mr. Ingram's comments and did not understand the engineering behind it, and there is no crown on the top, so the water does not stand on the road

Chairman Trivett asked if Mr. Beale will start coming to the board meetings again due to he hasn't been at the last few.

Mr. Taylor stated that he has been attending the quarterly meetings and will send him anything needed.

Ms. Cogswell stated that she normally goes on the website and sends it to them and it is efficient.

Chairman Trivett asked whether there was any further business to bring before the board if not he asked for a motion to adjourn.

With no further business, upon motion by Mr. Hynson, seconded by Mr. Fisher, carried unanimously. The Board adjourned the meeting at 11:00 p.m.

The next scheduled meeting is Wednesday, January 28, 2026 at 6:00 p.m.in the George D. English, Sr. Memorial Building.

Chairman, Timothy J. Trivett

DARRYL E. FISHER, CHAIRMAN
ELECTION DISTRICT NO. 1
HAGUE, VIRGINIA 22469

TIMOTHY J. TRIVETT, VICE CHAIRMAN
ELECTION DISTRICT NO. 5
COLONIAL BEACH, VIRGINIA 22443

JEFFREY A. MCCORMACK
ELECTION DISTRICT NO. 2
MONTROSS, VIRGINIA 22520

MATTHEW D. INGRAM
ELECTION DISTRICT NO. 3
MONTROSS, VIRGINIA 22520

W. W. HYNSON
ELECTION DISTRICT NO. 4
COLONIAL BEACH, VIRGINIA 22443

WESTMORELAND COUNTY, VIRGINIA

Board of Supervisors

MONTROSS, VIRGINIA 22520-1000

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RESOLUTION
Board Logistics

WHEREAS, Section 15.2-1416 of the Code of Virginia, 1950, as amended, provides that the days, times and places of regular meetings to be held during the ensuing twelve months shall be established by the Governing Body at each annual meeting;

WHEREAS, it is the intent of the Board of Supervisors of Westmoreland County to conduct one regularly scheduled meeting each month during calendar year 2026; and

NOW, THEREFORE, BE IT RESOLVED that the regularly scheduled meetings for calendar year 2026 shall be held at the George D. English, Sr. Memorial Building, located at 111 Polk Street, Montross, Virginia on the following days and times:

1. The second Monday of each month commencing at 6:00 p.m. to conduct the regular business of the Board. The Board will meet, as needed, on the Wednesday following the second Monday of each month commencing at 6:00 p.m. to conduct the land use business of the Board. The Board will meet, as needed, the fourth Monday of each month commencing at 6:00 p.m. to conduct work sessions; and

2. As circumstances dictate, the County Administrator may change the time a Board meeting will commence to accommodate additional agenda items that may arise; and

3. If, in the judgment of the County Administrator or members of the Board of Supervisors, a special meeting is necessary, it shall be called in conformity with Section 15.2-1418 of the Code of Virginia, 1950, as amended and the Board shall be given 72 hours advance notice of such special meeting, unless circumstances dictate otherwise; and

4. In accordance with Section 15.2-1416 of the Code of Virginia, 1950, as amended, if the chairman or vice chairman, if the chairman is unable to act, finds and declares that weather or other conditions are such that it is hazardous for board members to attend the regular meeting, such meeting shall be continued to the Wednesday following the second Monday of each month commencing at 6:00 p.m. to conduct the regular business of the Board and commencing at 6:30 p.m. to conduct the land use business of the Board (if any), at the George D. English, Sr. Memorial Building located in Montross, Virginia.

5. If the regular meeting date coincides with a county holiday, such meeting shall be held on the Wednesday following the second Monday of each month commencing at 6:00 p.m. to conduct the regular business of the Board and commencing at 6:30 p.m. to conduct the land use business of the Board (if any), at the George D. English, Sr. Memorial Building located in Montross, Virginia.

Adopted this 12th day of January, 2026

____
Chairman
Westmoreland County Board of Supervisors

WESTMORELAND COUNTY, VA
BOARD OF SUPERVISOR LOGISTICS 2025
PUBLIC NOTICE

The Board of Supervisors establishes and enforces county policy, codes and ordinances. It approves operational and capital budgets, sets local tax rates, makes land use decisions, as well as, appoints members to boards, commissions and other positions.

For calendar year 2026, the Westmoreland County Board of Supervisors will conduct its Regular Meetings the second Monday of each month commencing at 6:00 p.m. The Board will meet, as needed, to consider land use matters the Wednesday following the second Monday of each month commencing at 6:00 p.m. The Board will also meet the fourth Monday, as needed, to conduct work sessions commencing at 6:00 p.m.

The Regular and Land Use Meetings will be combined for the month of October due to the Columbus Day Holiday. The meetings will be held on Wednesday, October 14, 2026.

All Regular and Land Use Meetings will be held in the public meeting room at the front entrance of the George D. English, Sr. Memorial Building, located at 111 Polk Street in Montross.

Agenda for the Regular and Land Use Meetings of the Westmoreland County Board of Supervisors are available on the County's website at www.westmoreland-county.org and will be posted to the website no later than the Friday before a regularly scheduled meeting.

Revised January 12, 2026

DARRYL E. FISHER, CHAIRMAN
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HAGUE, VIRGINIA 22469

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BE IT RESOLVED that the Westmoreland County Board of Supervisors designate the following holidays for Westmoreland County offices for calendar year **2026**:

New Year's Day	Thursday, January 1st
Martin Luther King, Jr. Day	Monday, January 19th
President's Day	Monday, February 16th
Memorial Day	Monday, May 25th
Juneteenth	Friday, June 19th
Independence Day	Friday, July 3rd (observed)
Labor Day	Monday, September 7th
Columbus Day	Monday, October 12th
Election Day	Tuesday, November 4th
Veterans Day	Wednesday, November 11th
Day Before Thanksgiving (offices close at 12:00)	Wednesday, November 25th
Thanksgiving Day	Thursday, November 26th
Day After Thanksgiving	Friday, November 27th
Christmas Eve	Thursday, December 24th
Christmas Day	Friday, December 25th
New Year's Eve (office close at 12:00)	Thursday, December 31st
New Year's Day	Friday, January 1, 2027

BE IT FURTHER RESOLVED that, in accordance with the provisions of the employee personnel policy, Westmoreland County will observe any additional holidays granted by the Governor of Virginia or the President of the United States.

Adopted this 12th day of January, 2026

____
Chairman,
Westmoreland County Board of Supervisors

Westmoreland County Board of Supervisors

Public Meeting Schedule – 2026
and
County Holiday Calendar- 2026

Regular Meetings @ 6:00 p.m.	Work Sessions @ 6:00 p.m.	Joint Land Use Meetings @ 6:00 p.m.
Monday, January 12th	Monday, January 26th	Wednesday, January 14th
Monday, February 9th	Wednesday, February 23rd	Wednesday, February 11th
Monday, March 9th	Monday, March 23th	Wednesday, March 11th
Monday, April 13th	Monday, April 27th	Wednesday, April 15th
Monday, May 11th	Wednesday, May 27th	Wednesday, May 13th
Monday, June 8th	Monday, June 22nd	Wednesday, June 10th
Monday, July 13th	Monday, July 27th	Wednesday, July 15th
Monday, August 10th	Monday, August 24th	Wednesday, August 12th
Monday, September 14th	Monday, September 28th	Wednesday, September 16th
Wednesday, October 14th	Monday, October 26th	Combined with regular meeting
Monday, November 9th	Monday, November 23th	Wednesday, November 11th
Monday, December 14th	Monday, December 28th	Wednesday, December 16th

NOTE: Pursuant to the Rules of Procedure adopted by the Board of Supervisors, all agenda items and supporting documentation must be received in the County Administration office <u>seven</u> calendar days prior to the date of the Board meeting.

The Westmoreland County Board of Supervisors designates the following **Holidays** for Westmoreland County offices for calendar year **2026**:

New Year's Day	Thursday, January 1st
Martin Luther King, Jr. Day	Monday, January 19th
President's Day	Monday, February 16th
Memorial Day	Monday, May 25th
Juneteenth	Friday, June 19th
Independence Day	Friday, July 3rd (observed)
Labor Day	Monday, September 7th
Columbus Day	Monday, October 12th
Election Day	Tuesday, November 4th
Veterans Day	Wednesday, November 11th
Day Before Thanksgiving (offices close at 12:00)	Wednesday, November 25th
Thanksgiving Day	Thursday, November 26th
Day After Thanksgiving	Friday, November 27th
Christmas Eve	Thursday, December 24th
Christmas Day	Friday, December 25th
New Year's Eve (offices close at 12:00)	Thursday, December 31st
New Year's Day	Friday, January 1, 2027

Schedule of Accounts Payable and Payroll

Check Issuance for Calendar Year 2026

	Accounts Payable		Payroll	
2026	**Due to Finance Office by NOON on Due Date**	**Pay Date**	**Due to Finance Office by NOON on Due Date**	**Pay Date**
January	December 31 January 15	January 12 January 23	January 20	January 30
February	January 30 February 13	February 12 February 24	February 18	February 27
March	February 27 March 13	March 12 March 24	March 20	March 31
April	April 1 April 15	April 13 April 25	April 20	April 30
May	May 1 May 15	May 13 May 25	May 20	May 29
June	June 1 June 15	June 12 June 24	June 18	June 30
July	July 1 July 15	July 13 July 24	July 20	July 31
August	July 31 August 14	August 13 August 24	August 20	August 31
September	September 1 September 15	September 14 September 24	September 21	September 30
October	October 1 October 15	October 13 October 26	October 20	October 30
November	October 30 Novemeber 13	November 12 November 24	November 18	November 30
December	December 1 December 15	December 14 December 22	December 18	December 31

Date of Amended: January 12, 2026

BOARD OF SUPERVISORS

of the

County of Westmoreland, Virginia

RULES OF PROCEDURE

ARTICLE 0. PURPOSE, PRINCIPLES, AND RULE OF CONSTRUCTION

0.1 Purpose.

These Rules of Procedure are adopted to support the orderly, efficient, fair, and transparent conduct of the official business of the Westmoreland County Board of Supervisors. The Rules are intended to ensure compliance with applicable state law, protect the rights of Board members and the public, and provide consistent expectations for meetings, deliberations, and decision-making.

0.2 Principles.

In carrying out its duties, the Board of Supervisors affirms the following guiding principles:

1. Public Service and Stewardship. The Board is committed to responsible governance, ethical conduct, and the careful stewardship of public resources.
2. Transparency and Public Trust. The Board will conduct business openly to the greatest extent permitted by law and will communicate decisions in a clear and timely manner.
3. Orderly and Respectful Deliberation. The Board will uphold a meeting environment characterized by courtesy, professionalism, and respect for differing viewpoints.
d. Equal Rights of Members. Each member has equal standing and opportunity to participate in discussion, propose motions, and vote consistent with these Rules and state law.
4. Meaningful Public Engagement. The Board values citizen input and will provide reasonable opportunities for public comment consistent with efficient conduct of the meeting.
5. Consistency and Predictability. The Board will strive for clear, reliable processes that help staff, residents, and partners understand how and when decisions are made.
6. Efficient Decision-Making. The Board will balance thorough deliberation with timely action to advance County priorities and meet community needs.

0.3 Rule of Construction / Parliamentary Authority.
These Rules shall be construed to promote orderly and efficient governance and to ensure compliance with the Code of Virginia and other applicable law. In the event of a conflict between these Rules and state law, state law shall control. When these Rules are silent on a procedural matter, the Board may refer to the most recent edition of Robert's Rules of Order Newly Revised as a guide, provided such reference does not conflict with state law or these Rules.

Article I. ORGANIZATIONAL MEETING

1.1 Annual Meeting. The Board shall elect a chairman and vice-chairman at the annual meeting in the month of January for a one (1) year term at the beginning of the new terms of office. (§ 15.2-1422 Code of Virginia 1950). When local elections have been held and a new Board is holding its first meeting, if neither the former Chair nor Vice-Chair remains on the Board, the County Attorney shall preside over the meeting until a Chair has been elected.

1.2 Chairman. The Chairman shall preside at all meetings and hearings of the Board; he or she shall decide all points of order or procedure, and the full Board shall appoint any committees that may be necessary.

1.3 Vice-Chairman. The Vice-Chairman shall assume the duties of the Chairman in his or her absence or disability.

1.4 Clerk. The Clerk to the Board shall conduct all official correspondence subject to these rules at the direction of the Board; shall send out all notices required by these rules of procedure; keep all minutes of the Board's proceedings; and keep files on all matters which come before the Board.

1.5 Parliamentarian. The County Attorney shall serve as the Parliamentarian for the purpose of interpreting these Rules of Procedure, Robert's Rules of Order and the Code of Virginia (1950), as amended, as may be directed by the Chair, or as required as a result of a point of order raised by any one or more Board members. If the County Attorney is unavailable, the County Administrator shall serve as the Parliamentarian.

1.6 Preservation of Order. At meetings of the Board, the presiding officer shall preserve order and decorum.

ARTICLE 2. MEETINGS

2.1 Regular Meetings. A regular meeting of the Board of Supervisors shall be held on the second (2nd) Monday of each month commencing at 6:00 p.m. to conduct the regular business of the Board. The Board will meet as needed on the Wednesday following the second (2nd) Monday of each month commencing at 6:00 p.m. to conduct the land use business of the Board. Such meetings shall be held at the George D. English, Sr. Memorial Building, located at 111 Polk Street in Montross. When the regular meeting date falls on a holiday, the meeting shall be held on the following Wednesday at the George D. English, Sr. Memorial Building, commencing at 6:00 p.m. to conduct the regular business of the Board and commencing at 6:30 p.m. to conduct the land use business of the Board. All meetings are open to the public and all business shall be conducted publicly, except certain specific exempt topics identified in Section 2.2-3711 of the Code of Virginia 1950 (as amended) may be discussed in closed meeting.

2.2 Special and Adjourned Meetings. Special meetings may be called in accordance with Sections 15.2-1417 and 1418 of the Code. The Board shall be given 72 hours advance notice of such special meetings, unless emergency circumstances dictate otherwise. Adjourned meetings or reconvened meetings may be held any specific time, date, and place the Board may set, without additional notice, so long as the time, date and place are publicly specified prior to adjournment at the preceding meeting.

2.3 Quorum. A quorum shall consist of three members. If disqualifications of Board members should occur as a result of the provisions of the State and Local Government Conflict of Interests Act, the remaining members shall have authority to act for the Board by majority vote, unless an unanimous vote of all members is required by law, in which case authority to act shall require a unanimous vote of remaining members (§ 2.2-3112 (c)).

2.4 Voting. Each supervisor shall be entitled to cast one vote on any questions before the Board. Voting shall be by voice, recorded by "aye", "nay" or "abstain".

2.5 Minutes of Meeting. The minutes of the Board meeting shall reflect the official acts of the Board and names of the public commenting during public hearings and citizen comment periods. Each recorded vote shall indicate how each member of the Board voted. Preparation of minutes will be done in accordance with the requirements of Section 2.2-3707 and Section 15.2-1242 of the Code of Virginia, as amended. Minutes shall be included as part of the agenda package for the subsequent regular meeting of the Board. Draft copies of the minutes will be made available to the public in hard copy form at each regular meeting of the Board.

Agenda. The County Administrator shall prepare an agenda for each regular or special meeting of the board on which shall appear the title of each matter to be addressed at the meeting. The agenda for each regular meeting shall be prepared at least five daysprior to the meeting and be distributed to appropriate officials and employees of the county government and member of the public and media requesting copies. Matters may be placed on a Board agenda only in the following manner: (1) by resolution of the Board; or (2) upon the direction of any member of the Board of Supervisors; or (3) by the County Administrator or County Attorney; or (4) when directed by Section 15.2-1243 et seq. of the Code of Virginia as a claim to be presented to the Board of Supervisors, or (5) upon referral of a land use matter to the Board of Supervisors as provided for in Chapter 22 of Title 15.2 of the Code of Virginia. Any member of the general public or group who wishes to be placed upon the Board's agenda must submit a request in writing to the County Administrator at least ten (10) days prior to the Board meeting for which the item is scheduled to be considered. When requesting time to appear on the agenda, the requestor shall give the County Administrator a description of what the topic will be, the speaker's name, complete address and phone numbers for contact purposes. If the speaker is representing a group or organization, the request shall include the organization's name, speaker's official position and the speaker's authority to represent the organization. All items which are requested to be placed on the agenda which have not been submitted within the prescribed deadline shall be placed on the next regular agenda for consideration.

2.6 Order of Business. The order of business at all regular meetings shall be as follows:

2.6.1 Call to Order
2.6.2 Consideration of Amendments to the Agenda
2.6.3 Comment Period- Board and County Administrator
2.6.4 Consent Agenda
2.6.5 Public Comment
2.6.6 Reports and Presentations
2.6.7 Action Items
2.6.8 Adjournment

2.7 Electronic Meetings.

Unless otherwise authorized in emergency circumstances pursuant to Va. Code §2.2-3708.2 or other legal authority, Members may participate in meetings by electronic communication means provided that a quorum that is physically assembled and subject to the following procedures: 1. On or before the day of a meeting, a Member seeking to participate by electronic communication means shall notify the presiding officer that they are unable to attend the meeting due to a temporary or permanent medical condition (or disability) or a personal matter. A medical condition (or disability) applies to a condition of the Member or someone for whom they are a primary caregiver (if providing care prevents physical attendance) and need not be disclosed, but a personal matter must be identified with specificity. 2. If participation by a member through electronic means is approved by the presiding officer quorum that is physically assembled, the minutes will reflect: a. The address or general description of the remote location from which the Member participates (which need not be open to the public). b. If the Member participates due to a temporary or permanent medical condition (or disability), such fact must be recorded in the minutes without further elaboration. If the member participates electronically because of a personal reason, the minutes must reflect the specific nature of the personal matter cited by the Member. 3. Participation of a Member through electronic means may be disapproved by the presiding officer for good cause applied strictly and uniformly regardless of the identity of the Member requesting remote participation or the matters that will be considered or voted on at the meeting) and must be disapproved in the event a personal matter is cited as the reason for a request to participate electronically and the same Member has participated electronically for more than 25% of meetings expected to be held in a calendar year (rounded up to the next whole number). Electronic participation due to personal or family medical condition (disability) as provided above is not numerically limited by law, but the competing legal necessity for the physical attendance of a quorum may constrain requests for electronic participation on this basis. If participation is disapproved, such disapproval shall be recorded in the minutes with specificity. Disapproval to participate remotely does not preclude a member from viewing or listening to a meeting without voting in the same manner as a member of the general public. 4. Approval to participate electronically is contingent on technical feasibility and may only be granted if the voice of the remote participant can be heard by all persons at the primary or central (physical) meeting location.

Closed Meetings:

1. Each agenda shall specify a time, generally after all public business shall have been concluded, for closed meetings, properly called.

2. When so requested by the County Attorney, County Administrator, or any Member, the Chair may entertain motion(s) to permit a closed meeting at any time during a lawful meeting.

ARTICLE 3. BOARD MEETINGS AND PUBLIC HEARINGS

3.1 The Board is very interested in citizen input relating to concerns, problems, issues or policies. In the opening statement, the Board Chair will state the period of time each citizen will be allocated to address the Board. During the citizens' comment period, speakers wishing to address the Board shall clearly state their name and address for the record. Citizens are encouraged to work through problems at the department and/or administrative levels before coming to the Board. This is a period in which citizens are to speak to issues. Questions shall be directed to the Chairman, who will, at his/her discretion, solicit the response from the appropriate person. The Board Chair is responsible for the orderly conduct of the meeting and shall rule on such matters as the appropriateness of the subject being presented.

Public participation at any special called meeting of the Board shall be determined by the Board upon recommendation of the Board Chair. Public hearings and public forums are designed to receive substantial community input and individual comment. In addition to those required by law, the Board of Supervisors may hold public hearings or forums on matters when it decides that such hearings will be in the public interest.

3.2 Citizens' Comments and Public Hearings.
Time Limits: A reasonable period of time will be allocated to individuals to give the Board an opportunity to listen to citizens. At the beginning of each public comment period, the Chairman will determine how many people wish to speak by a show of hands. Based on the number of speakers, the Chairman will state a three-minute limit. When a speaker reaches the limit of time, the Chairman will ask the speaker to provide any final comments. Time may not be ceded from one person to another person.

3.3 Repetitive Testimony: Testimony that is repetitive shall not be permitted on any matter. Persons of the same position as a previous speaker shall simply state their names and the positions with which they agree.

3.4 Board Discussion:
a. Discussion and debate by the Board shall be conducted following any presentation, testimony or public hearing on a pending matter.
b. Members shall not speak to the item until recognized by the Chair.
c. A Member who has spoken to the item shall not again be recognized until each other Member desiring to speak shall have had an opportunity to speak.

ARTICLE 4. BOARD PROCEDURES

4.1 In responding to questions, from the media or citizens, Board members should:

4.1-1. Remind the listener that they are not speaking for the entire Board;

4.1-2. Clarify their position on a particular item;

4.1-3. Make "no public comment" on closed meeting matters in reference to individuals, real estate, and other areas addressed pursuant to Section 2.2-3711 of the Code of Virginia.

4.2 Each Board member must remember that personnel matters are to remain confidential and that it is the obligation of the Board and its membership to protect the privacy of the individual.

4.3 The Board will focus on issues and avoid making derogatory or demeaning public comments about individuals, staff members, fellow Board members, community residents or media representatives.

4.4 The Board will follow the procedure of taking no action on items introduced at the table. If any item is presented for the first time during the course of business by Board members, any action will be deferred until the next meeting of the Board, provided, however, an exception will be made to this procedure by majority consent of the Board.

The Board will direct administrative action in response to items introduced under business by Board members only after a specific Board vote on said item that direct administrative action.

4.5 The Board will review its Rules of Procedure for the current year at its January organizational meeting.

4.6 Pursuant to §2.2-3707.H of the Code of Virginia, any person may photograph, film, record or otherwise reproduce any portion of a meeting required to be open. The placement and use of equipment necessary for broadcasting, photographing, filming or recording a meeting shall be in such a manner as to prevent interference with the proceedings and to discourage disruptive conduct. Video cameras are to be placed in a designated area adjacent to the Clerk's table and shall remain fixed on the Board activities and any recognized speaker presentations at all times.

ARTICLE 5. APPOINTMENT TO BOARDS AND COMMITTEES

5.1 Any appointments or reappointments to boards, commissions, and committees shall be made for a term to expire December 31, 2027. In this way, appointments will coincide with the Board of Supervisors election cycle. This includes the Planning Commission, Board of Zoning and Appeals, Board of Building Appeals, and Wetlands Board:.

ARTICLE 6. AMENDMENT

6.1 Amendments. These Rules of Procedure may be amended at any meeting of the Board of Supervisors provided that notice of said proposed amendment is given to each member in writing at least five days prior to said meeting.

6.2 Suspension of Rules. These Rules of Procedure may be suspended in whole or in part only upon the majority vote of the members of the Board of Supervisors present and only when consistent with the Virginia Freedom of Information Act.

Date of Amended: January 13, 2025

6.3 Procedural Issues. Only Board members shall have standing to raise noncompliance with these Rules of Procedure, and only at the time of the violation. Failure of the Board to comply with these rules of Procedure shall not invalidate any action taken by the Board.

Procedural issues not covered by these Rules of Procedure may be guided by Robert's Rules of Order, latest edition. The failure, however, of the Board to comply with Robert's Rules of Order shall not invalidate any action taken by the Board.

Adopted: January 12, 2026

____
Chairman
Westmoreland County Board of Supervisors

DARRYL E. FISHER, CHAIRMAN
ELECTION DISTRICT NO. 1
HAGUE, VIRGINIA 22469

TIMOTHY J. TRIVETT, VICE CHAIRMAN
ELECTION DISTRICT NO. 5
COLONIAL BEACH, VIRGINIA 22443

JEFFREY A. MCCORMACK
ELECTION DISTRICT NO. 2
MONTROSS, VIRGINIA 22520

MATTHEW D. INGRAM
ELECTION DISTRICT NO. 3
MONTROSS, VIRGINIA 22520

W. W. HYNSON
ELECTION DISTRICT NO. 4
COLONIAL BEACH, VIRGINIA 22443

WESTMORELAND COUNTY, VIRGINIA
Board of Supervisors
MONTROSS, VIRGINIA 22520-1000

JAMES P. TAYLOR
County Administrator
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DONNA L. COGSWELL
Assistant County Administrator
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Resolution Honoring

John Felt

***WHEREAS**, John Felt has been a member of the Westmoreland County Planning Commission for more than 17 years; and*

***WHEREAS,** during his time on the Planning Commission, Mr. Felt performed his duties and fulfilled his responsibilities in an exemplary manner and consistently displayed his personal commitment to providing exceptional service to the citizens of Westmoreland County. His actions consistently exemplify why he is worthy of the highest commendation.*

***NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors of Westmoreland County hereby extend to John Felt our sincere and grateful appreciation for his exemplary leadership and dedication to Westmoreland County. We extend our best wishes for continued success, happiness, and good health in years to come.*

Adopted this 12th day of January, 2026.

____
Chairman, Board of Supervisors
Westmoreland County, VA

DARRYL E. FISHER, CHAIRMAN
ELECTION DISTRICT NO. 1
HAGUE, VIRGINIA 22469

TIMOTHY J. TRIVETT, VICE CHAIRMAN
ELECTION DISTRICT NO. 5
COLONIAL BEACH, VIRGINIA 22443

JEFFREY A. MCCORMACK
ELECTION DISTRICT NO. 2
MONTROSS, VIRGINIA 22520

MATTHEW D. INGRAM
ELECTION DISTRICT NO. 3
MONTROSS, VIRGINIA 22520

W. W. HYNSON
ELECTION DISTRICT NO. 4
COLONIAL BEACH, VIRGINIA 22443

WESTMORELAND COUNTY, VIRGINIA

Board of Supervisors

MONTROSS, VIRGINIA 22520-1000

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County Administrator
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Web Page: www.westmoreland-county.org

Resolution Honoring
Sheila Golden
On Her Retirement

WHEREAS*, Sheila Golden has announced plans to retire on December 31, 2025, after more than 27 years of outstanding and faithful service to the County of Westmoreland; and*

WHEREAS*, Sheila began her career in 1997 with the Westmoreland County Department of Social Services. After various positions within the Department of Social Services, Sheila ended her career as a Family Services Specialist II carrying Adult Protective Services, Adult Services, and Long-term Services and Supports Screener; and*

WHEREAS*, during her 27-year career Sheila has performed her duties and fulfilled her responsibilities in an exemplary manner and consistently displayed her dedication and personal commitment to providing various services for Westmoreland County residents. This includes her roles as Social Worker, Foster Care Worker, Benefit Services Specialist III, and her promotion to Family Services Specialist II, including Protective Services to individuals and families of Westmoreland County.*

NOW, THERFORE, BE IT RESOLVED *the Board of Supervisors of Westmoreland County hereby extend to Sheila our sincere and grateful appreciation for her dedicated service to Westmoreland County, congratulate her on a well-earned retirement, and extend our best wishes to her for continued success, happiness, and good health in the years to come.*

Adopted this 12th day of January, 2026.

____
Chairman
Westmoreland County Board of Supervisors

COUNTY OF WESTMORELAND, VIRGINIA

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2025

COUNTY OF WESTMORELAND, VIRGINIA

BOARD OF SUPERVISORS

Darryl E. Fisher, Chairman

Timothy J. Trivett, Vice-Chairman

Jeffery A. McCormack

Matthew D. Ingram

W. W. Hynson

SCHOOL BOARD

Ralph Fallin, Chairman
Iris Lane, Vice-Chairman

Katherine Lewis
Daniel Wallace
Sandra Ramsey

OTHER OFFICIALS

Judge of the Circuit Court	Victoria A. B. Willis
Clerk of the Circuit Court	Anne B. Garner
Commonwealth's Attorney	Christopher D. Robison
Treasurer	Sue N. Jones
Sheriff	C.O. Balderson
Superintendent of Schools	Cathy Rice
Director of Social Services	Keri S. Cusick
Commissioner of the Revenue	William K. Hoover
County Administrator	Jim Taylor

COUNTY OF WESTMORELAND, VIRGINIA

Financial Report
For The Year Ended June 30, 2025

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COUNTY OF WESTMORELAND, VIRGINIA

Financial Report
For The Year Ended June 30, 2025

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For The Year Ended June 30, 2025

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COUNTY OF WESTMORELAND, VIRGINIA

Financial Report
For The Year Ended June 30, 2025

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ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

CPAs | CONSULTANTS

Independent Auditors' Report

To the Honorable Members of the Board of Supervisors
County of Westmoreland, Virginia

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Westmoreland, Virginia, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County of Westmoreland, Virginia's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Westmoreland, Virginia, as of and for the year ended June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Specifications for Audits of Counties, Cities, and Towns,* issued by the Auditor of Public Accounts of the Commonwealth of Virginia. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of County of Westmoreland, Virginia, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principles

As described in Note 1 to the financial statements, in 2025, the County adopted new accounting guidance, GASB Statement No. 101, *Compensated Absences* Our opinion is not modified with respect to this matter

Restatement and/or Adjustment of Beginning Balances

As described in Note 1 to the financial statements, in 2025, the County restated beginning balances to reflect the requirements of GASB Statement No. 101. Our opinions is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about County of Westmoreland, Virginia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *Specifications for Audits of Counties, Cities, and Towns* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *Specifications for Audits of Counties, Cities, and Towns*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of County of Westmoreland, Virginia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about County of Westmoreland, Virginia's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and schedules related to pension and OPEB funding as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The budgetary comparison information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise County of Westmoreland, Virginia's basic financial statements. The accompanying combining and individual fund financial statements and schedules and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the statistical information but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2025, on our consideration of County of Westmoreland, Virginia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of County of Westmoreland, Virginia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Westmoreland, Virginia's internal control over financial reporting and compliance.

Fredericksburg, Virginia
December 15, 2025

Westmoreland County Department of Emergency Services

Division of Emergency Management

111 Polk Street • PO Box 1000 (804) 493-9147
Montross, Virginia 22520

Policy Number: EM-COM-002

Effective Date: 12 January 2026

SUBJECT: Radio Equipment Levels and Procurement

1) **PURPOSE:** This policy establishes guidelines for the allocation, procurement, security, and maintenance of radio communication hardware within Westmoreland County Emergency Services (WCES).

2) **APPLICABILITY:** This policy applies to all personnel, departments, and agencies utilizing the Westmoreland County Radio Enterprise (WCRE) and related communication equipment.

3) **RESPONSIBILITIES**

   a) The Westmoreland County Board of Supervisors delegates WCES the authority to manage the operation and maintenance of the radio enterprise

   b) Emergency Services Director shall oversee compliance with this policy.

   c) The Westmoreland County Division of Emergency Management (WCEM) will oversee all work regarding the Westmoreland County Radio Enterprise (WCRE).

   d) Grants and Procurement Teams shall prioritize NFPA 1802-compliant equipment when applying for or managing funding related to communications equipment.

4) **POLICY**

   a) Fire and Emergency Medical Services Vehicles
      i) Each vehicle with official Fire, EMS, or Emergency Services lettering shall have a permanently mounted mobile radio and no fewer than one (1) assigned portable radio.
      ii) Each portable, assigned to a vehicle, will have a vehicle-mounted charger.
      iii) Fire vehicles with suppression capabilities shall have an assigned portable radio for each firefighter position that has a dedicated seat and SCBA, including the Driver/Operator.
      iv) EMS vehicles shall have an assigned portable radio for both the Driver/Operator and the Attendant in Charge (AIC).
      v) Response, support, utility, or auxiliary vehicles shall have no more than one (1) assigned portable radio.
      vi) Boats shall have a permanently mounted mobile radio and will not be authorized a portable device unless:
         (a) Vessel has an enclosure capable of locking for security and protection form elements.
         (b) Vessel is on the initial dispatch assignment for the Potomac River.

vii) ATV, UTV, Golf Carts or nonstandard vehicles will not be equipped with a mobile radio.

b) Law Enforcement Vehicles
   i) Each vehicle with official Sheriff or Police lettering shall have a permanently mounted mobile radio.
   ii) Unmarked or specialty law enforcement vehicles shall be equipped in accordance with the needs of the department.
   iii) Vehicles that require radios to be installed in an inconspicuous manner will be authorized a wireless Bluetooth microphone.

c) Base Station Radios
   i) Each department will be authorized one mobile radio in each station.
   ii) Colonial Beach Volunteer Fire Department will be allocated an additional base station radio for use in the Colonial Beach Emergency Operations Center
   iii) Base station radios will be installed at the expense of the station/department
   iv) Base station antenna, cabling, or special equipment required for the operation of a base station is the responsibility of the department.

d) Portable Radios
   i) The following positions are authorized to have a permanently assigned portable radio, issued directly by Westmoreland County Emergency Management (WCEM) and signed for by the user:
      (1) Westmoreland Administration
         (a) County Administrator (CA 1)
         (b) Assistant County Administrator (CA 2)
      (2) WCES Command Staff
         (a) Chief, Emergency Services (Chief 9)
         (b) Chief, Emergency Medical Services (Chief 9A)
         (c) Captains (CAPT 9A-9D)
      (3) WCEM
         (a) Emergency Manager (EM 1)
         (b) Deputy Emergency Manager (EM 2)
      (4) Sheriff's Office
         (a) Each sworn LEO
         (b) Communications Manager (Unit 80)
         (c) Support staff, as approved by the Sheriff
      (5) Colonial Beach Police Department
         (a) Each Sworn LEO
         (b) Support staff approved by the Chief of Police
      (6) Volunteer Fire Departments (Main Station)
         (a) Line Officers, as approved by the Chief (No more than 6 radios)
      (7) Volunteer Fire Departments (Substation)
         (a) Line Officers, as approved by the Chief (No more than 2 radios)

e) WCEM will receive and issue all permanently assigned radios.
   i) All users requiring a permanently assigned radio will receive and sign for that equipment directly from WCEM.
   ii) Each radio received by WCEM from the user will be checked for damage and serviceability. The sponsoring agency will be responsible for any damage resulting from negligence or missing equipment. The cost of repairs or replacements will be deducted from the agency's budget allocation. The sponsoring agency, at its discretion, may seek damages from the employee, member, or volunteer, limited to the actual cost of repair or replacement.
   iii) Prior to reissue, radios will be programmed with the new user's information in accordance with the callsign assigned.
   iv) Volunteer fire departments will receive priority support for updating permanently assigned radios in conjunction with their annual elections.
   v) Users will receive the following when issued a permanently assigned radio:
      (1) One (1), Portable Radio
      (2) One (1), UHF/VHF/700-800 MHz antenna
      (3) One (1), Tabletop charger with power cord
      (4) One (1), Portable Radio Batteries
      (5) One (1), External shoulder mic

5) **PROCUREMENT**

a) All radio equipment shall be procured by WCEM via a quarterly consolidated purchase through the WCEM approved vendor(s) in order to leverage bulk pricing advantages and ensure equipment meets the minimum standards and specifications for the WCRE.

6) **DEFINITIONS**

a) Hazard Zone: Any area requiring the use of personal protective equipment (PPE) or self-contained breathing apparatus (SCBA) by operational personnel due to dangerous atmospheric conditions.

b) IDLH Environment: An atmosphere that poses an immediate threat to life, would cause irreversible adverse health effects, or would impair an individual's ability to escape.

7) **EXCEPTIONS**

a) Radios already in service prior to the adoption of this policy may remain in service until end of life or until operational needs require replacement.

b) Special use radios (e.g., command post radios, utility radios not intended for IDLH use) are exempt from any future 1802 requirements.

c) Agencies may request to purchase equipment using their allotted county funds. If approved, the requested equipment may not exceed the approved equipping levels outlined in this policy. For example, if an agency seeks to upgrade all officer-assigned radios to the latest approved model, the older equipment must be returned to the county for redistribution. All communications equipment purchased with county funds remains the property of Westmoreland County.

d) Agencies may request an exception to policy (ETP), from the Chief of WCES, for procurement deviations related to equipping levels, out-of-cycle purchases, or servicing agreements. If approved and the cost exceeds standard practice, the agency will cover the expense using its allotted county funds. Decisions made by the Chief of WCES may be appealed to the County Administrator's Office.

e) Volunteer agencies with department owned equipment will have 90 days from the effective date of this policy to report the serial number, make, model and installed location of radio equipment. This equipment will be annotated in the approved device list and grandfathered into this policy.
   i) The owning agency is responsible for all repairs, maintenance, and programming and servicing.
   ii) WCEM will provide a Radio ID and ensure it is added to the Motorola Configuration Manager.
   iii) WCEM will not provide any OTAR or Encryption Keys for privately owned equipment.

f) All hardware and services purchased and provided to public safety agencies, remain the property of Westmoreland County.

8) **SECURITY**

a) WCEM will maintain a list of approved devices and ensure a semiannual review. Any device not properly accounted for will be removed from the Motorola Configuration Manager and have the Radio ID revoked.

b) WCEM will only service county owned radios to ensure the county does not become liable for damages to privately owned equipment.

c) Key distribution is limited to county owned devices and those covered via the communications MOU with county agencies and our mutual aid partners. Only those radios may be provided a radio ID, encryption, and be authorized to transmit on the Westmoreland County Radio Enterprise (WCRE)

d) Unauthorized (rogue) devices communicating on the WCRE will be "stunned" and prohibited from receiving or transmitting on the Westmoreland County Radio Network. Once a radio is stunned, the department Chief must contact the WCES Chief to request the device be unlocked.

e) No communications device will be stunned during an active incident. Rogue devices may be stunned only after all units have cleared and the incident is closed.

9) **BENCH STOCK**

a) Spare radios shall be maintained by the radio shop and will be provided to any public safety agency, subject to the approval of the WCEM office. These devices are issued on a temporary basis.

b) The communications section shall maintain a radio cache for emergency use, which will be available for recall by the Emergency Action Plan, an incident commander, emergency manager, or WCES Command Staff.

10) **ENFORCEMENT**

a) Non-compliance with this policy may result in the revocation of radio privileges, administrative actions, or disciplinary measures.

b) Under Virginia Code § 18.2-165, it is illegal to intentionally interfere with or obstruct radio communications used by public safety and emergency services.

c) All personnel are responsible for ensuring compliance with this policy and shall report violations to WCEM immediately.

d) Nothing in this policy shall limit any employee, member, or volunteer from requesting an exception to the policy that would allow a minimum standard to be waived by the WCES Chief if the requester can show that no harm would come from such an exception.

11) **TRAINING AND COMPETENCY**

a) All personnel issued a permanently assigned radio shall complete initial training provided by WCEM covering:
   i) Basic operation and troubleshooting
   ii) Encryption and secure communications protocols
   iii) Interoperability procedures with mutual aid partners

b) Refresher training shall be conducted annually by each department, with documentation maintained by each agency.

c) Failure to complete required training may result in suspension of radio privileges.

12) **MAINTENANCE AND LIFECYCLE MANAGEMENT**

   a) WCEM shall establish a preventive maintenance schedule for all county-owned radios, including firmware updates and battery replacement cycles.

   b) Agencies shall report equipment failures immediately to WCEM for corrective action.

   c) Radios will be evaluated for end-of-life replacement every five (5) years, or sooner if operational needs dictate.

13) **INTEROPERABILITY AND MUTUAL AID**
   a) All radios shall be programmed to ensure interoperability with neighboring jurisdictions, state agencies, and federal partners during joint operations.

   b) WCEM shall maintain a cache of interoperable radios for deployment during regional incidents.

14) **INCIDENT REPORTING**
   a) Any radio failure, suspected interference, or rogue device encountered during an incident shall be documented in an Incident Radio Report (IRR) and submitted to WCEM within 24 hours.

   b) WCEM shall maintain a log of all IRRs and review them quarterly to identify systemic issues.

15) **AUDIT AND COMPLIANCE**
   a) WCEM shall conduct an annual audit of radio inventories, assignments, and compliance with this policy.

   b) Audit findings shall be reported to the County Administrator and Board of Supervisors.

16) **DATA SECURITY AND PRIVACY**

   a) All encrypted communications shall comply with applicable federal and state privacy laws.

   b) Agencies shall not record or store radio transmissions unless authorized by WCEM and consistent with legal requirements.

   c) Encryption keys shall be rotated as determined by WCES or upon compromise.

17) **DISASTER RECOVERY AND CONTINUITY**

   a) WCEM shall maintain contingency plans for catastrophic radio system failure.

   b) Continuity plans shall be tested annually through countywide exercises.

18) **PERFORMANCE METRICS**

a) WCEM shall track and report the following metrics annually:
   i) Radio uptime percentage
   ii) Coverage reliability across the county
   iii) User satisfaction surveys

b) Metrics shall be used to guide procurement and system improvements.

19) **EFFECTIVE DATE:** This policy is effective immediately and remains in force until superseded or rescinded.

Adopted: January 12, 2026

____
Chairman
Westmoreland County Board of Supervisors

Certified Crime Prevention

Community Program

RESOLUTION OF PARTICIPATION

WHEREAS, The governing body of Westmoreland County is interested in the safety and security of its citizenry and the community at large; and,

WHEREAS, The governing body is prepared to support appropriate efforts within the community to become totally prepared to promote crime prevention and community safety; and,

WHEREAS, The Department of Criminal Justice Services offers a program which is specifically designed to recognize Virginia communities committed to crime prevention and community safety while providing a framework for those communities to institutionalize crime prevention at the local level; and,

WHEREAS, This program is entitled the Certified Crime Prevention Community Program,

NOW THEREFORE, BE IT RESOLVED by the Westmoreland County Board of Supervisors. That our community, Westmoreland County wishes to participate in the Certified Crime Prevention Community Program, and that the leadership of this community fully supports all reasonable efforts to meet the DCJS requirements to become designated as a Certified Crime Prevention Community; and

BE IT FURTHER RESOLVED, that the program requires the existence or formation of a local community crime prevention/community safety council or coalition, and this governing body designates the Westmoreland Crime Prevention Coalition as representing our community for the purpose or participating in this program.

This resolution is in full effect upon its adoption this 12th day of January, 2026.

SEAL:

____
Official

Board of Supervisors, Chairman
Title

____
Attest

County Administrator
Title

DRAFT

MEMORANDUM OF UNDERSTANDING

Between

Westmoreland County, Virginia ("County")
and
Westmoreland County Public Schools ("Schools")

Regarding a Capital Funding Plan, Capital Reserve, Year-End Fund Balance Policy, and Disbursement Schedules for School Capital and Operating Funds

Effective Date: ________________, 2026
Term: Through the later of (i) completion of the Capital Funding Plan described herein or (ii) June 30, 2031, unless amended or terminated earlier per Section 12.

1. Purpose

This Memorandum of Understanding ("MOU") sets forth a coordinated capital funding framework to support priority capital improvements for the County and Schools; establishes a restricted capital reserve fund; defines the treatment of Schools' year-end unexpended local operating fund balances beginning FY2026; and updates the County's schedule for the disbursement of operating funds to Schools to improve cash flow. The intent of this MOU is to establish two funding and disbursement processes for Schools expenditures: (1) for operating expenditures, an annual appropriation, with proportional disbursement quarterly during the fiscal year, and (2) for capital expenditures, appropriation and disbursement consistent with the allocations of this MOU and the terms of approved financings. Disbursements will run through the County and be drawn out of SNAP for the permanent and interim financing and from an escrow fund for the master lease financing.

2. Guiding Principles

1. Stewardship of taxpayer resources and maintenance of strong credit quality.
2. Timely delivery of approved capital projects and necessary capital expenditures.
3. Transparency, predictability, and flexibility within agreed funding categories and allocations, without exceeding category totals.
4. Compliance with the Constitution of Virginia and applicable provisions of the Code of Virginia, including annual appropriation requirements.

3. Definitions

Approved Project: A project specifically authorized by either governing body with scope, budget, and funding source identified in the respective party's adopted capital improvement program or a subsequent budget amendment.

Draw: A requisition of proceeds for an Approved Project, supported by eligible costs and required approvals.

Executive Workgroup: The chief administrative officers of the parties, being the Schools Superintendent and the County Administrator, or such other person identified by the officer's written designation.

Funding Categories: Classifications used to organize financing and allocations for Approved Projects (e.g., "County Capital," "School Capital," "Shared Infrastructure/Short-Term Needs"). Final category labels and allocations will be set in Exhibit A.

Unexpended Local Funds: The local operating funds appropriated by the County's Board of Supervisors to Schools from local revenues that are unexpended, unassigned, and uncommitted by the Schools at the end of the relevant fiscal year. This amount of the year-end balance of local operating funds will be determined after recording all encumbrances, carryforwards, and audit adjustments, and net of any legally restricted funds.

4. Capital Funding Plan (Three Parts)

Subject to required approvals, annual appropriations, and all legal requirements (including any necessary public hearings and bond counsel opinions), the parties agree to the following components of the capital funding plan (the "Plan"):

A. *Part One — Permanent Financing*

A permanent financing of approximately $6.9 million with funds available in FY2026, which is anticipated to be in the form of a 20-year fixed term (e.g., general obligation, lease revenue, Virginia Public School Authority-style, or other structure as authorized) (the "Permanent Financing"). The Permanent Financing will be used by the parties for Approved Projects within Funding Categories in Exhibit A. Proceeds from the Permanent Financing will be available to the County and Schools as allocated in Exhibit A; however, either party may re-prioritize within its own allocation so long as the total is not exceeded.

B. ***Part Two — Interim Credit Financing***

One or more interim credit financings in an aggregate amount of up to approximately $11.5 million with anticipated terms of up to five (5) years (individually and collectively, the "Interim Financing"). The Interim Financing will be used to bridge timing between project expenditures and permanent take-out, or to manage cash flow for phased projects listed in Exhibit A, including approximately $5 million for the Cople Elementary School Gymnasium/Multipurpose Building. The Interim Financing may be repaid/refinanced by the County from permanent financing, grants, pay-as-you-go, or other legally available sources when advantageous.

C. ***Part Three — Master Lease Facility***

A master lease financing of approximately $5.6 million with funds available in FY2026 (subject to annual appropriation) to fund short-term capital needs such as vehicles, technology, and other assets with useful lives suited to lease terms (the "Lease Financing"). The Lease Financing will be available to both County and Schools in accordance with the allocations described on Exhibit A and each party's procurement policies. Projects and asset types intended to be financed through the Lease Financing shall not be funded with proceeds from the Permanent Financing or Interim Financing. All proceeds of the Lease Financing shall be reserved exclusively for eligible asset types (e.g. vehicles, technology, equipment) that can serve as collateral under the lease structure.

D. General Provisions for All Parts:

- Appropriation of Proceeds: Promptly upon the County's receipt of any proceeds related to financings contemplated by the Plan, the Board of Supervisors will appropriate and allocate to the School Board, by lump sum, the proceeds allocated to the Schools as shown on Exhibit A for disbursement to the School Board as requisitioned for Approved Projects. Any allocated proceeds remaining at the end of a fiscal year will be carried over for use by the Schools and reappropriated by the Board of Supervisors as part of Schools Capital Budget for the subsequent fiscal year.
- Direct Access: Each party may directly access available proceeds in its allocated category for Approved Projects, subject to standard requisition/documentation requirements as set forth in the financing documents.
- Approvals: All financings contemplated in the Plan require Board of Supervisors approval and, where applicable, School Board and Industrial Development Authority (IDA) concurrence. Approved Projects will not require additional approval by the Board of Supervisors or School Board to utilize financing proceeds allocated by this MOU.

- Compliance: The parties will comply with federal tax law (arbitrage/rebate/private-use), continuing disclosure (if applicable), and procurement requirements.
- Not Debt of Schools: Unless expressly stated in financing documents, long-term debt will be issued/secured by the County or its issuing authority; master lease schedules for Schools will be subject to annual appropriation by the School Board and Board of Supervisors as required.
- No Over-Expenditure: No party shall draw funds in excess of its allocation in the Funding Categories shown on Exhibit A without a written amendment to this MOU and applicable budget actions.
- Allocation Flexibility: The Permanent Financing and Interim Financing together represent an aggregate pool of funding available to the County and Schools for the Approved Projects identified in Exhibit A, Table 1. Allocations shall be made in total between the County and Schools, without assigning specific amounts to any particular project costs. Within each party's aggregate allocation, project costs may be funded with proceeds from either the Permanent Financing or the Interim Financing as needed to support project timing, provided that:
    - The total allocation by party is not exceeded; and,
    - The Permanent Financing proceeds are drawn before the Interim Financing proceeds.
- Administration and Access to Proceeds: The County will serve as the custodian and the primary drawer of funds under each financing identified in the Plan, with all draws coordinated in accordance with the financing documents and reported through the Executive Workgroup.
    - Permanent Financing: The proceeds from the Permanent Financing are expected to be held in the Virginia State Non-Arbitrage Program (SNAP) or a comparable investment account in the name of the County, as the borrower and issuer of debt. While the County will maintain legal custody and control of the account, both the County and Schools shall have access to their respective allocations through the established draw and reimbursement process. To minimize interest expense, the Permanent Financing proceeds shall be drawn before use of the Interim Financing proceeds.
    - Interim Financing: The Interim Financing, based on the currently recommended structure, will operate as a drawdown loan requiring submission of draw requests and compliance with minimum draw amounts specified by the lender.
    - Lease Financing: The Lease Financing will likely provide for semiannual draws to fund eligible equipment and asset purchases. Coordination between the County and Schools will be required to align the aggregate lease draws

and to ensure equipment purchases intended for lease funding are not financed through the Permanent Financing or the Interim Financing.

5. Project Governance and Draw Process

The Executive Workgoup will meet at least quarterly to:

- Track project status, budgets, and draws;
- Recommend intra-category reprioritizations (each party can modify its projects and timing within each category); and
- Prepare the consolidated quarterly status report for activity related to the Reserve and the financings approved under the Plan as described in Section 9.

The Executive Workgroup shall review the timing and pace of project expenditures relative to the adopted capital improvement program. Changes in project timing that affect draw schedules may impact annual cash flows and the Reserve. The Executive Workgroup shall document such changes and include them in its quarterly report.

Draws: Each draw will include invoices/contracts and a certification that the costs are eligible for the designated funding source and for an Approved Project.

Treasury/Accounting: The County Treasurer will hold and disburse proceeds and maintain separate accounts by financing and Funding Categories.

Project Management: This MOU is not intended to alter each party's governance authority and control over Approved Projects, any other projects that relate to its respective existing or planned capital improvements, or budget amendments. Notwithstanding the source of funding used as part of the Plan, each Approved Project shall be administered and managed by the party allocated the funding for the Approved Project as identified on the Funding Categories on Exhibit A unless otherwise agreed to in writing by the parties.

Reallocations/Project Modification: Modifications of Approved Projects must be in writing and approved by the governing body of the party whose Funding Category applies. Any significant deviation from the approved capital spending schedule or financing structure, such as accelerated use of proceeds from the Interim Financing or Lease Financing, shall be reported to the Executive Workgroup and the governing bodies of the parties. Within a party's Funding Categories, that party may reprioritize and modify projects without amendment if (i) total allocation is not exceeded and (ii) changes are reported on the Executive Workgroup's next quarterly report.

Use of Proceeds for Emergency Procurement: Notwithstanding the process for modification of Approved Projects, if in accordance with the relevant financing documents, either party may utilize allocated proceeds for an emergency procurement under Virginia Code § 2.2-4303(F) and pursuant to that party's applicable policies. Any such emergency procurement will be separately identified on the Executive Workgroup's next quarterly status report.

6. Capital Reserve Fund (Restricted)

Establishment & Deposits: The parties agree to establish a restricted capital reserve fund (the "Reserve") which will be held by the County Treasurer and managed in accordance with this MOU. Initial deposits to the Reserve shall be:

- $1,700,000 from the Westmoreland County School Board General Fund Balance
- $900,000 from the County General Fund Balance

These deposits will occur simultaneously within 14 days of the pending County land sale.

Ongoing funding: the Reserve shall be adequately funded by the County each year to satisfy debt service obligations related to the Plan using appropriate revenues.

Permitted Use: All funds in the Reserve may be used to pay debt service associated with any financing contemplated by the Plan, which are being undertaken to fund the Approved Projects and within the Funding Categories of Exhibit A.

Authorization: Withdrawals from the Reserve require written authorization from the Executive Workgroup confirming eligibility and consistency with Exhibit A; all such transactions will be reported quarterly as part of the report required by Section 9.

Investment: The Reserve will be invested per the County's adopted investment policy and in a manner that will maintain the tax-exempt status of the tax-exempt financings contemplated by the Plan and any earnings will remain in the Reserve and subject to the terms of this MOU.

7. Schools Year-End Unexpended Local Operating Fund Balances

This provision clarifies how year-end fund balance in the Schools' local operating funds will be handled for fiscal years ending on or after June 30, 2026.

Historically, the Schools have retained unassigned fund balance as a reserve to support cash flow, capital projects, or other operational needs. With the County's new capital funding plan, there will be less need to rely on operating fund balance for capital expenditures. Nonetheless, the Schools will still need to retain the unassigned fund balance as a reserve to support cash flow.

Fund Balance Categories (GASB)

Fund balances for the county or the schools represent the difference between assets and liabilities (**Assets – Liabilities = Fund Balance**) and is reported in five categories reflecting the level of constraint on use:

1. **Nonspendable** – Amounts not in spendable form (e.g., inventory, prepaid expenses) or legally required to remain intact. These are assets that are not expected to be converted to cash.

2. **Restricted** – Amounts constrained by external parties (e.g., grantors, bondholders, contributors), by laws/regulations of other governments, or by constitutional or enabling legislation. For example, certain state grant funds received for school safety that were unspent at year-end remain restricted for that purpose.

3. **Committed** – Amounts constrained by formal action of the School Board or Board of Supervisors as appropriate (the highest level of decision-making authority). Committed fund balance may not be used for another purpose unless the appropriate Board takes formal action to change or remove the commitment.

4. **Assigned** – Amounts designated by the appropriate Board (or an official delegated by the Board) intended for-use for a specific purpose.

5. **Unassigned** – Residual amounts available for any lawful purpose that do not fall into the other categories.

Disposition of Unassigned Fund Balance

At the end of each fiscal year, the Schools will develop a plan for the use of unassigned funds. Potential uses may include, but are not limited to: (i) maintaining a reserve to support cash flow, (ii) supporting the Schools' operating needs, and/or (iii) contributing funds toward the next phase of Schools' capital improvement financing.

Prior to expending or contracting to expend any portion of the unassigned fund balance, the School Board will approve a budget resolution requesting that the Board of Supervisors appropriate funds from the Schools' unassigned fund balance to the Schools' current operating budget. Each budget resolution will include both the amount of the appropriation being requested and a description of the planned use of the funds. The Board of Supervisors will consider each budget resolution prior to making any appropriation of funds from the unassigned fund balance to the Schools' operating budget. **While the Schools will retain the unassigned fund balance, approval from the Board of Supervisors will be required prior to these funds being appropriated or expended.**

No Effect on Grant/Restricted Funds: This section does not apply to restricted, grant, or categorical funds or any money that assigned, committed, or otherwise encumbered by the Schools at the end of the relevant fiscal year.

8. Disbursement Schedule to Schools for Operating Fund (Cash Flow)

Change in Frequency: Effective with FY2027 (or the first full quarter after the effective date of this MOU), the County will disburse budgeted operating funds to Schools on the first business day of the first month of each quarter of the fiscal year, (e.g. for fiscal year 2027: July 1, 2026, October 1, 2026, January 4, 2027, and April 1, 2027) to support cash flow for the Schools.

Amounts: Each quarterly disbursement will reflect the proportional share of the annual appropriation.

9. Reporting & Transparency

Quarterly Reports: The Executive Workgroup will publish a quarterly report to the governing bodies of both parties showing: project status, category balances, draws, Reserve activity, and debt/lease schedules.

Annual Update: Each year, as part of the budget adoption process, the parties will update Exhibit A to align with adopted capital programs and may recommend re-allocations (subject to formal approval by the appropriate governing body).

10. Appropriation; No Debt Created by MOU

This MOU is not, itself, a pledge of the County's or Schools' full faith and credit. All obligations are subject to annual appropriation by the Board of Supervisors and, where applicable, the School Board. No indebtedness is created except as authorized in separate, duly executed financing documents.

11. Miscellaneous

- Conflict with Financing Documents: If any term of this MOU conflicts with a duly executed financing document, the financing document controls for that financing.
- Records & Audit: Each party will maintain records supporting draws and make them available to the other party and auditors upon request.
- Procurement/Compliance: Each party will follow its applicable procurement rules and all federal/state/local laws.
- Notices: All notices shall be in writing and shall be deemed to have been duly given when delivered personally, by electronic mail, sent by certified mail (return receipt requested), or sent by reputable overnight courier service to the addresses set forth below (or to such other address as a Party may designate by written notice):

For the County:	with a copy to:
County Administrator	County Attorney

For the School Board:
Superintendent

with a copy to:
Sands Anderson PC
P.O. Box 1998
919 E. Main Street
Richmond, Virginia 23218
Attn: Nicole Cheuk, Esq

- Non-Assignment: Neither party may assign obligations under this MOU.
- No Third-Party Beneficiaries: This MOU is solely executed for the benefit of the parties. The creation of any third-party beneficiary is expressly disclaimed.
- If any provision of this MOU is held to be invalid or unenforceable, such provision shall be struck and the remaining provisions shall remain in full force and effect to the extent that the purposes of this MOU can still be substantially achieved.
- The failure of a party to require compliance with any provision of this MOU will not affect that party' s right to later enforce that provision. The parties agree a party's waiver of performance of any term in this MOU will not be considered a waiver by that party of any later failure to perform a term, condition, or breach of this MOU
- This MOU may be executed in counterparts (including by facsimile or electronic signature), each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

12. Amendments; Termination

Amendments: This MOU constitutes the entire agreement between the parties with respect to the subject matter hereof and supersedes all prior or contemporaneous communications and proposals, whether oral or written. This MOU may not be amended unless in writing approved by the parties.

Termination: Following the parties' final expenditure of all proceeds from financings approved under the Plan, either party may terminate this MOU with 90 days' written notice; provided that termination shall not impair outstanding financing obligations or leases already incurred.

13. Exhibits (Incorporated by Reference)

Exhibit A – Funding Categories & Allocations by Party and Financing Part

Table 1: Permanent Financing and Interim Financing Allocation

Category	Total Allocation from Part One and Part Two	Notes
County Capital	$9,100,000	Includes all County infrastructure projects funded from the Combined Pool.
School Capital	$9,362,912	Includes all School infrastructure projects, including $5,000,000 allocable to the Cople Elementary School Gymnasium/Multipurpose Building, and shorter term assets/ projects not eligible for Part 3 (the Master Lease).
Total	$18,462,912	

Note: The Permanent Financing and Interim Financing together represent a single combined pool of capital available to the County and Schools. Allocations are made in total by entity and may be funded from either source as needed, provided that the Permanent Financing proceeds are drawn before the Interim Financing proceeds to minimize interest expense.

Table 2: Lease Financing Allocation

Category	Master Lease Allocation	Notes
County Capital	$3,840,000	County Eligible Assets only (vehicles, IT, equipment)
School Capital	$1,783,836	School Eligible Assets only (vehicles, IT, equipment)
Total	$5,623,836	

Note: Equipment or other assets intended for Lease Financing shall not be funded with Permanent Financing or Interim Financing proceeds.

Exhibit B – Draw/Requisition Forms & Documentation Checklist

Required with each draw:

- Project name and category (as listed in Exhibit A)
- Financing source (Part One, Part Two, or Part Three)
- Amount requested and cumulative to date
- Copies of invoices/contracts and proof of receipt of goods/services
- Certification of eligibility and appropriation
- Sign-off by authorized officials (County/Schools finance)

Exhibit C – Quarterly Reporting Template

Quarter ending: ____________

1. Project Status Summary by Category

2. Category Balances and Draws

3. Capital Reserve Activity (Deposits, Earnings, Withdrawals)

4. Debt/Lease Schedules and Compliance Notes

5. Recommended Intra-Category Reprioritizations

Signatures

WESTMORELAND COUNTY, VIRGINIA

By: ___________________________________

Name/Title: _____________________________

Date: __________________________________

Authority: as authorized by action of the Board of Supervisors on _________.

WESTMORELAND COUNTY PUBLIC SCHOOLS

By: ___________________________________

Name/Title: _____________________________

Date: __________________________________

Authority: as authorized by action of the School Board on _________.