At a Special Meeting of the Board of Supervisors of Warren County held at Warren County High School Auditorium on April 14th, 2026, at 6:00 PM

Present – Warren County Board of Supervisors and County Staff: Cheryl L. Cullers, (South River District); Tony F. Carter (Happy Creek District); John W. Stanmeyer, (Shenandoah District) Hugh B. Henry, (Fork); Richard A. Jamieson, (North River District); also, J. David Martin, Interim County Administrator; Alisa Scot, Finance Director; and Sara Brown, Human Recourses Associate.

Call to Order:

Ms. Cullers called the meeting to order at 6:00 PM with a moment of silence.

Public Hearing – FY 2026-2027 Budget

Dr. Martin summarized the brochure that was distributed to members of the audience. He emphasized and highlighted:

- The current budget of $93,440,000 and the proposed budget of $103,922,923
- What the budget includes (general government operations, public safety, education, infrastructure, and debt service)
- Sources of Revenue (primarily from real estate and personal property taxes)
- How the money is spent and percentages dispersed throughout County departments with Schools and Public Safety being the top priorities.
- The 3 budget goals of Education, public safety, and economic development

Ms. Cullers opened the public and below is a list of public speakers.

<u>Public Speakers:</u>

1. **John Lundberg:** spoke in opposition of the 20% tax increase proposed by the new majority of the Board of Supervisors, and called for no new taxes and suggested to use the excess money that the County has in the reserve fund to pay for the additional expenses for the next three years, at which time the County's Debt service payments will be reduced by almost $3-million.
2. **Lewis Moten:** commented on the suggestion of using reserve funds, yet the County does not know what is exactly in the reserves themselves, calling it irresponsible to spend from reserves before knowing how much is in them, and further emphasized that the County cannot depend completely on revenue.
3. **Kathleen George:** expressed her concern about the additional tax increase and emphasized that her and her husband's income are fixed and has to consider everything that she can do without. She hopes that the budget information provided can help to further identify any more unnecessary expenditures.
4. **Gregory Sanner:** stated that there is not enough money for the EDA and emphasized that the County needs to get aggressive with the EDA in Warren County because the County needs more businesses and suggested that at least one data center come to the County due to the large personal property taxes they pay.
5. **Jason Rufner:** voiced his support for Chester Gap Fire and Rescue and called for their continued financial support emphasizing their response time to Lake Front Royal where he resides.
6. **Edwin Wright:** stated that forensic audits are not difficult or time consuming to complete unless there is fraud or incompetence and further stated that taxes should not be increase unless the County can show how it has been spending its money and explain why it needs more.
7. **John Jenkins:** expressed his concerns about the proposed budget but has more concerns about the method of which the County arrived at that figure, emphasizing various department requests and the Board's ability to confirm how their previous budgets were spent and what became of any leftover funding.

8. **Mike Hillary:** stated that there is almost $1.5 million in uncollected taxes in Warren County and asked what the process is for collecting that and suggested pursuing those collections before raising taxes.
9. **Melanie Salins:** spoke as the North River representative of the School Board and explained why the school's need their funding increase this year, emphasizing that they schools have gone without receiving meals tax money for years per the 2003 referendum vote, the increased minimum wage, and the rising costs of insurance, and called for charging Valley Health a pilot to reduce the taxpayer burden.
10. **Andrew Smidiky:** commented on data centers and stated that Virginia has more data centers than any other state in the US and does not want them to come to Warren County and further stated that he does not support the proposed tax increase.
11. **Jake Mezza:** stated that before the approving this year's budget, the Board should publish a clear itemized list of all expense reduction initiatives that the County has implemented over the past several years and show what percentage of the general fund those reductions actually represent in light of all additional revenue that the County has received over the past several years.
12. **Mike Salins:** stated that it was "infuriating" that people on fixed incomes may need to make cuts in their own budgets when the County has not explored all options, and further called for Valley Health to pay a pilot, emphasizing that they do not contribute to the County in the form of taxes while being responsible for a large part of the tax increase.
13. **Scott Lloyd:** commented on Economic Development stating that it was the lowest hanging fruit in terms of cuts, emphasizing that if it were working then the County would not need to increase the budget or increase the taxes, and Economic Development should be left in the private sector.
14. **Regina Smidiky:** commented on Data Centers stating that she had spoken with a group of individuals who lived in areas where data centers had come and had been driving residents away.
15. **Don Broadway:** thanked the Board for holding this public hearing and thanked Dr. Jamieson for the work he had put in regarding his alternate budget proposal and tax plan that was published in the paper, additionally he called for no new taxes in Warren County and suggested looking for other ways to generate income and cut expenses.
16. **Christine Staferia:** voiced her support for Chester Gap Fire and Rescue and shared a personal story about needing emergency services from them and their quick response time and reiterated their value and importance.
17. **Dave McGee:** stated that he had left Fairfax County because his property taxes had doubled and had moved to Warren County Specifically for that reason. He then suggested cuts to the budget and living within the County's means, calling the 21% increase is a shock and the County is taxing him out of his home.
18. **Matthew Purdie:** stated that he moved to the County originally because he wanted to live in a conservative Republican majority, then commented on the ongoing issue with the audits not being done and does not understand why it is taking so long to finish and advised getting the audits completed and not raise taxes.
19. **Amber Martin:** expressed her concerns about the tax increase without a clear understanding of the County's finances with never doing a forensic audit after the EDA embezzlement, and irresponsible decision making that has happened over the years and suggested alternative sources of revenue such as the Shenandoah Battlefield Associations' interest in McKay Springs, and the pilot for Valley Health.
20. **Camden Whitacre:** thanked the Board for their continuous support and recognizing the needs of Fire and Rescue, stating that the six positions is still a meaningful and impactful step forward and will improve response capabilities.
21. **David Jenkins:** stated that he pays his taxes and works six days a week, and does everything that he is supposed to do but only has $0.75 in his account presently and emphasized that his home could not be sold for what it's assessed for, even with the tax increase and asked the Board to consider that when making their decision

22. **Janet Monismith:** voiced her support for Chester Gap Fire Department and thanked all the Board members who visited the department and met with Chief Brown for a tour and urged the Board to find a way to continue their funding.

There were no additional speakers, and the hearing was then closed

Public Hearing – CY 2026 Tax rates

Ms. Cullers opened the public hearing and below is a list of public speakers.

Public Speakers:

1. **Walt Rahn:** urged the Board to reduce the rate of the property tax increase, stating that three quarters of the projected increase in revenue will be funded by property taxes and the 21% proposed increase follows the 14% increase from last year due to the reassessment.
2. **Lewis Moten:** stated that one of the things he has noticed is a decrease in revenue from the State and Federal Government agencies in 2025, resulting in the County losing approximately $6 million putting more pressure on local taxpayers here and suggested looking into why the State and Federal agencies are not helping out, and further recommended looking into the budget with the high percentages increases.
3. **John Jenkins:** voiced his opposition to the 10-cent tax increase, stating that it would have been better to raise the tax rate 1 cent last year or prior years etc. and calling the 10-cent increase, "extreme."
4. **Edwin Wright:** stated that people are being priced out of the County, and while he understands that everyone has to be taxed equally, he emphasized a desire to find a way to keep taxes lower for people and families that have been here for years and want to stay here, and get more of the tax revenue from the companies that could pay it instead of those who are already struggling.
5. **Scott Lloyd:** commented on the ensuring the Government was living within its means and was not burdening the citizens, and the proposed increase is making the citizens of the County less free and less prosperous.
6. **Jake Mezza:** commented on the proposed $10 million dollar increase as stated in the pamphlet and suggested language about how the County is representing taxpayers and creating a budget where they will not have to take more money out to achieve it and further suggested the County figure out how to pay for its needs with what they have.
7. **Matthew Purdie:** stated that this is about survivability and finds it very disheartening that the Board is proposing a tax increase of 20% during a time of high inflation, gas prices etc.
8. **Mike Salins:** stated that the Government produces nothing, and taxes are theft, and to get it in check.
9. **Jim Barnes:** stated that he does not want to pay more taxes but understands there is a level of service that various people want and need to be funded on an appropriate level despite personal preference or circumstances.
10. **Maureen Diaz:** voiced her opposition to the proposed tax increase, emphasizing that her and her husband are getting close to retirement age, but they are unable to consider it given the amount they are having to pay in taxes.

There were no additional speakers, and the hearing was then closed

Public Hearing – Ordinance to add to the Warren County Code Article XXIV in Chapter 160 to impose a Cigarette Tax

Ms. Scott stated that the Cigarette tax is suggested to be a balancing component and diversify revenue and will begin on July 1st with the estimated revenue of about $980,000.

Ms. Cullers opened the public hearing and below is a list of public speakers.

Public Speakers:

1. **Lewis Moten:** Asked if this tax will cover vapes, chew, and cigars, or is it just cigarettes, and suggested that all vapes need to be included in this.
2. **Denise Stoner:** asked if the revenue will be going into the general fund if it will be for a specific purpose and suggested the revenue will used for Fire and Rescue given that they would be the first responders given the safety hazard they impose.
3. **Gregory Sanner:** stated that he is a tobacco user and is okay with that, then suggested looking into various fast-food restaurants emphasizing that they are killing more people than cigarettes.
4. **Dave McGee:** stated that he does not support the cigarette tax, emphasizing that it does not make moral sense to him and that it would be a temptation to do other things
5. **Jake Mezza:** stated that instead of imposing a cigarette tax, the County should not budget more than they have and stated that it was a cheap way to go after more money because cigarette smokers are in the minority and are something unhealthy.
6. **Scott Lloyd:** stated that when the demographics are factored in, this ends up being a regressive tax on lower income residents as people who smoke tend to be lower income and encouraged the Board to oppose it.
7. **Camden Whitacre:** stated that he would like to see the Cigarette Tax revenue be earmarked for apparatus replacement for fire and rescue.

There were no additional speakers, and the hearing was then closed

Ms. Cullers stated that the Board will meet on the following day for a discussion pertaining to tonight's meeting and notes taken by each Board member etc.

Mr. Henry stated that this budget is an ongoing process and was not generated by three of the Board members as suggested, but by the staff, and commented that a study was paid for and conducted for Fire and Rescue that indicated that the County is not at safe levels to protect the community, and the proposed increases are data driven.

Dr. Jamieson stated that it's important to work through alternatives and has put some ideas on the table and is looking forward to discussing what they are and their pitfalls and benefits.

Mr. Stanmeyer stated that for the past two years he has been studying the budgets and going line by line and that departments have been held to a very lean standard allowing for some growth but generally below the rate of inflation.

Mr. Carter thanked everyone who came out and spoke this evening and that he would be taking what was said into consideration for tomorrow's work session.

Ms. Cullers thanked everyone for their comments and are not falling on deaf ears, emphasizing that these are never easy decisions and never enough to go around, and is looking forward to looking at Dr. Jamieson's options.

On a motion by Mr. Henry, the meeting adjourned at approximately at 8:10 PM.

Dr. Jamieson, Aye; Mr. Henry, Aye; Ms. Cullers, Aye; Mr. Carter, Aye; Mr. Stanmeyer, Aye