

AGENDA
JAMES CITY COUNTY BOARD OF SUPERVISORS
BUSINESS MEETING
COUNTY GOVERNMENT CENTER BOARD ROOM
101 MOUNTS BAY ROAD, WILLIAMSBURG, VA 23185
December 9, 2025
2:00 PM

A. CALL TO ORDER

B. ROLL CALL

C. PRESENTATION(S)

1. Retirement Commendation - Assistant Police Chief Anthony Dallman
2. Chairman's Awards
3. CivicPlus Community Impact Award
4. James City County Audit Presentation

D. CONSENT CALENDAR

1. Appointment and Authorization of Police Powers and Fire Prevention Powers
2. Approval of December 26, 2025 as County Holiday
3. Compensation Board Allocation - \$48,272 - Circuit Court Clerk's Office
4. Declaration of an Unsafe Building and Structure
5. Minutes Adoption
6. Resolution of Chesapeake Bay Preservation Ordinance Violation at 113 Indian Circle
7. Resolution of Chesapeake Bay Preservation Ordinance Violation at 4396 Landfall Drive
8. Resolution of Erosion and Stormwater Management Ordinance Violation at 4396 Landfall Drive

E. BOARD DISCUSSIONS

1. LU-20-0002. Eastern State - Parcel C Land Use Designation Change

F. BOARD CONSIDERATION(S)

1. Contract Award - \$3,751,447 - Axon Equipment and Licenses
2. Adoption of Strategic Plan

G. BOARD REQUESTS AND DIRECTIVES

H. REPORTS OF THE COUNTY ADMINISTRATOR

I. CLOSED SESSION

1. Consideration of a personnel matter, the appointment of individuals to County Boards and/or Commission pursuant to Section 2.2-3711 (A)(1) of the Code of Virginia and pertaining to the Social Services Advisory Board
2. Pursuant to section 2.2-3711(A)(1) of the Code of Virginia: Discussion of assignment, appointment, performance, demotion, and disciplining of specific public officers, appointees, or employees of any public body; specifically, the Planning Commission.
3. Consideration of the disposition of publicly held real property, where discussion in an open meeting would adversely affect the bargaining position or negotiating strategy of the public body, pursuant to Section 2.2-3711 (A)(3) of the Code of Virginia and pertaining to 2054 Jamestown Road.
4. Discussion of the award of a public contract, where discussion in an open session would adversely affect the bargaining position or negotiating strategy of the public body pursuant to Section 2.2-3711 (A)(29) and pertaining to 4900 Stadium Road.
5. Certification of Closed Session

J. ADJOURNMENT

1. Adjourn until 5 pm on December 9, 2025 for the Regular Meeting

COUNTY OF JAMES CITY, VIRGINIA

Audit Executive Summary

December 9, 2025

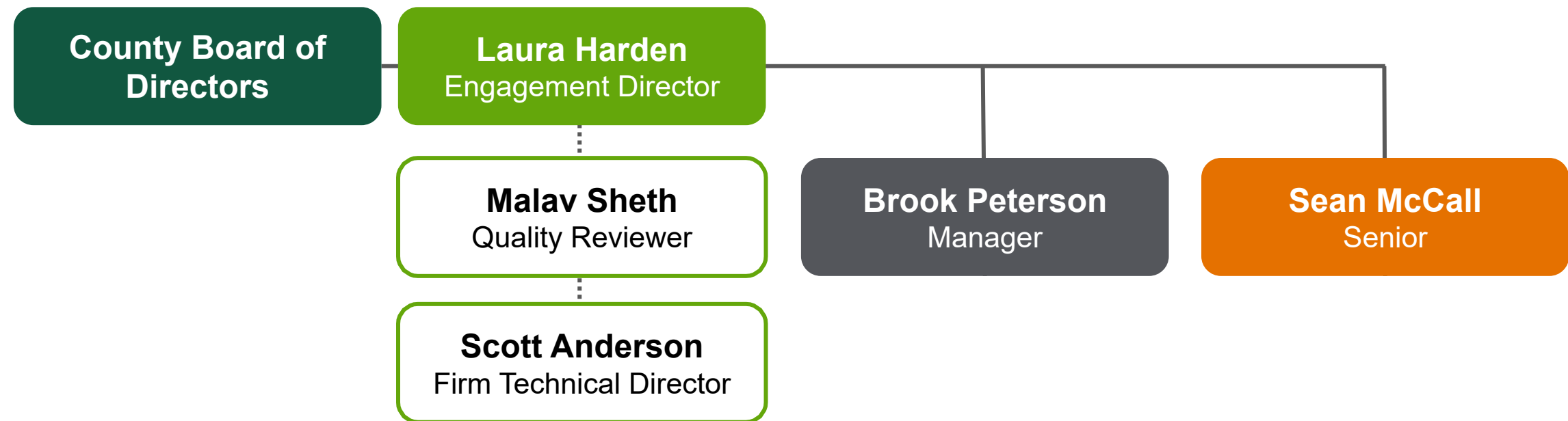
Agenda

- ▶ Client Service Team
- ▶ Results of the Audit
- ▶ Internal Control Communication
- ▶ Corrected and Uncorrected Misstatements
- ▶ Qualitative Aspects of Accounting Practices
- ▶ Independence Considerations
- ▶ Other Required Communications
- ▶ Other Matters
- ▶ Upcoming Financial Reporting Changes

This information is intended solely for the use of Board of Supervisors of the County of James City, Virginia and is not intended to be, and should not be, used by anyone other than these specified parties.



Client Service Team



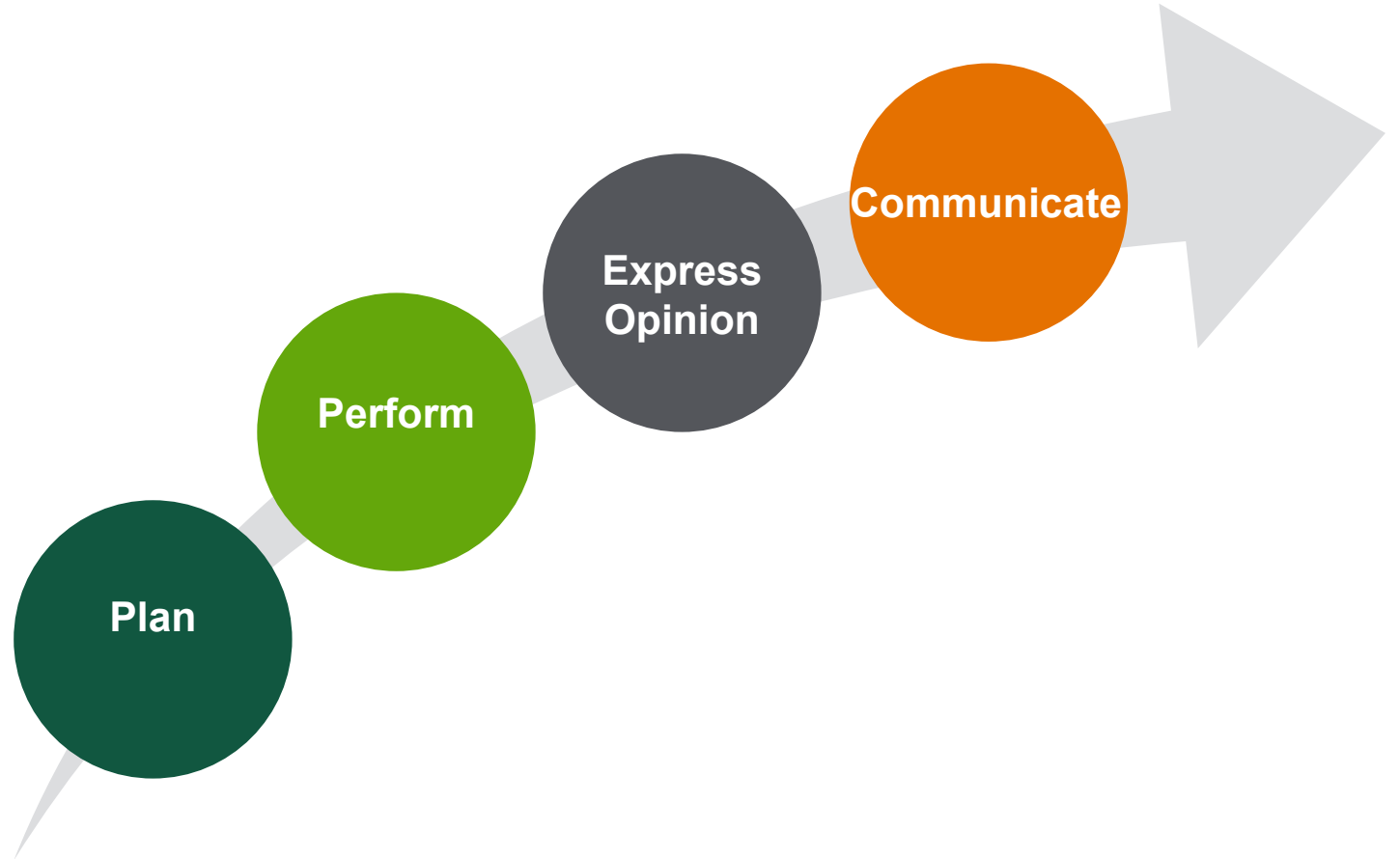
Results of the Audit

We have audited the financial statements of the County of James City, Virginia (the “County”), as of and for the year ended June 30, 2025, and we have issued our report thereon dated December 4, 2025.

We issued an unmodified opinion on the financial statements.

We identified no instances of noncompliance required to be reported under *Government Auditing Standards* or the *Specifications for Audits of Cities, Counties, and Towns*.

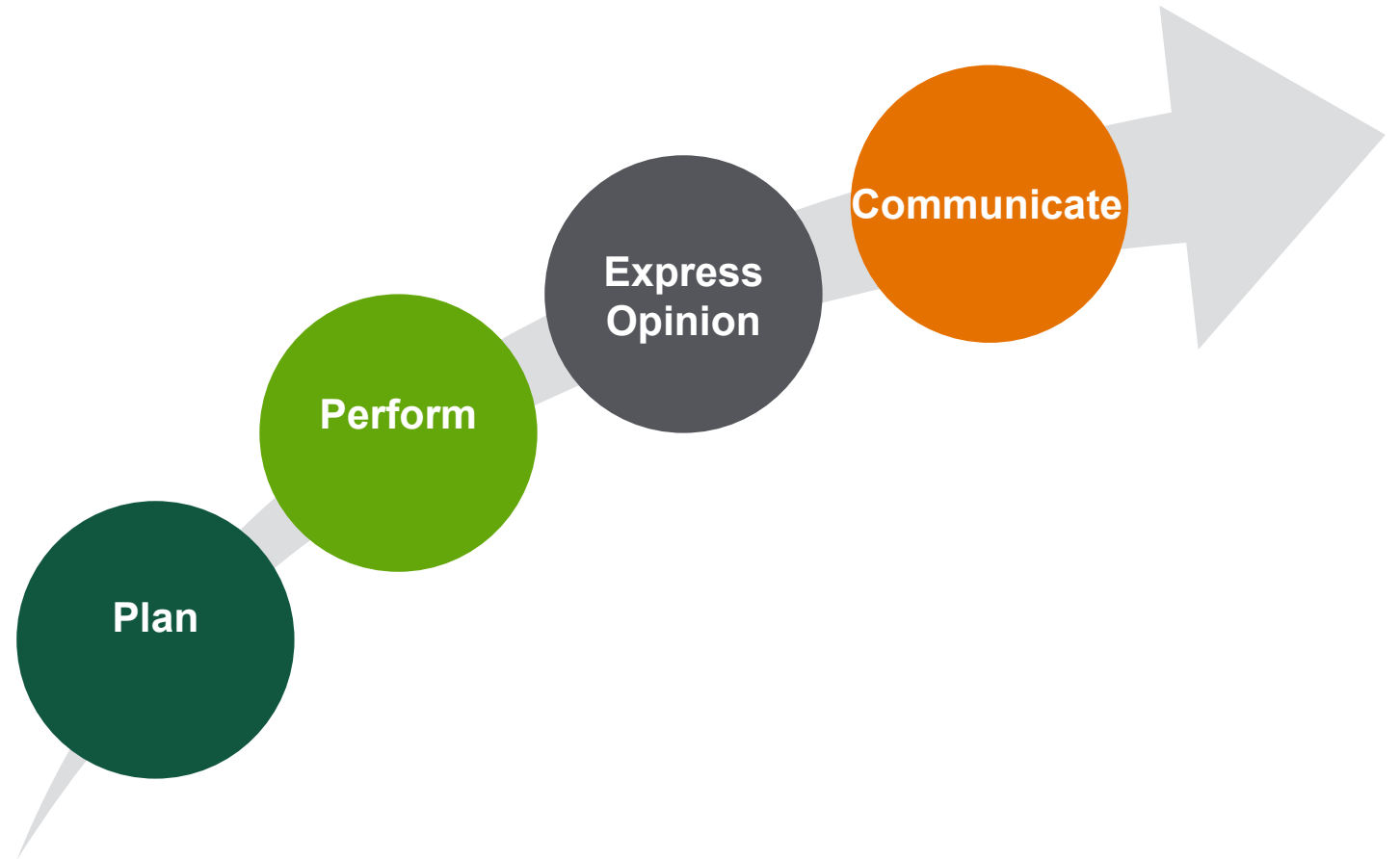
We identified no material weaknesses in internal control over financial reporting.



Results of the Audit (continued)

The Single Audit is in process. The OMB Compliance Supplement was issued at the end of November, which has delayed the completion of the Single Audit.

We will issue a report on compliance for each major federal program. In that report we will report on internal control over compliance in accordance with the Uniform Guidance.



Internal Control Communication

In planning and performing our audit, we considered internal control over financial reporting (“internal control”) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County’s internal control. Accordingly, we do not express an opinion on the effectiveness of the County’s internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.



Internal Control Communication

Material Weakness

“A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the County’s financial statements will not be prevented, or detected and corrected, on a timely basis.

Significant Deficiency

“A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

We noted no deficiencies that we believe to be material weaknesses.



Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management.

Corrected Misstatements

“None noted.

Uncorrected Misstatements

“None noted.

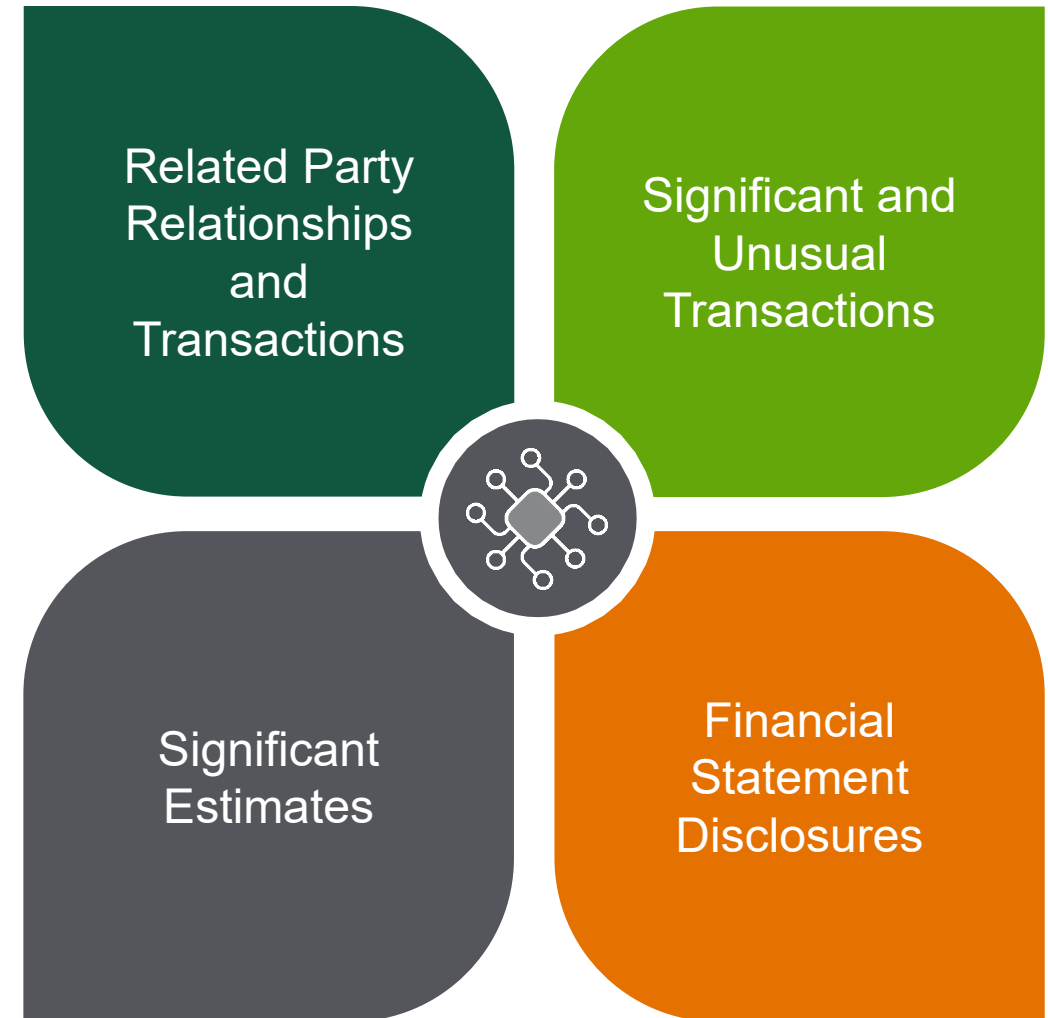


Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note 1 to the financial statements.

The County implemented Governmental Accounting Standards Board (“GASB”) Statement 101, *Compensated Absences*, which resulted in a restatement of beginning net position of \$5,091,410 (see Notes 1 and 18 of the basic financial statements).

We noted no inappropriate accounting policies or practices.

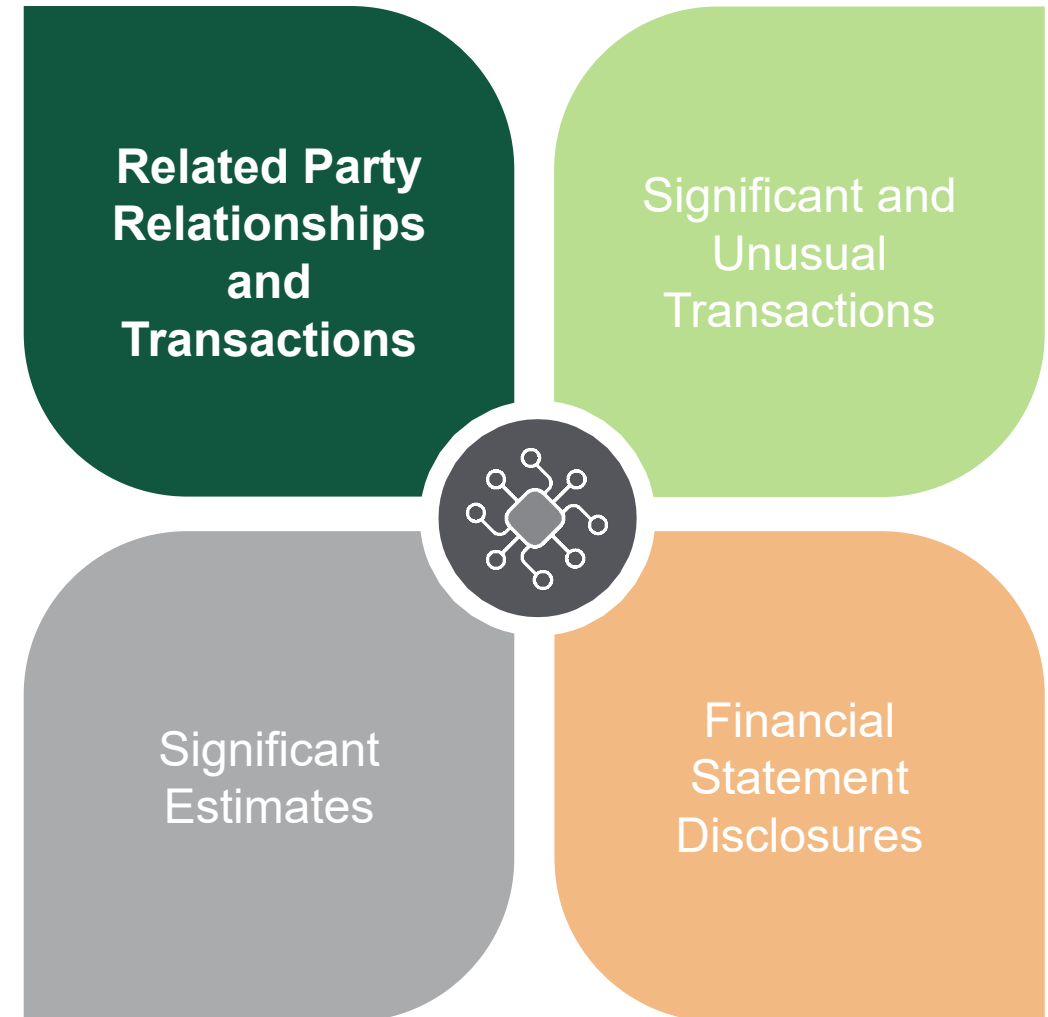


Qualitative Aspects of Accounting Practices

As part of our audit, we evaluated the County's identification of, accounting for, and disclosure of the County's relationships and transactions with related parties as required by professional standards.

We noted none of the following:

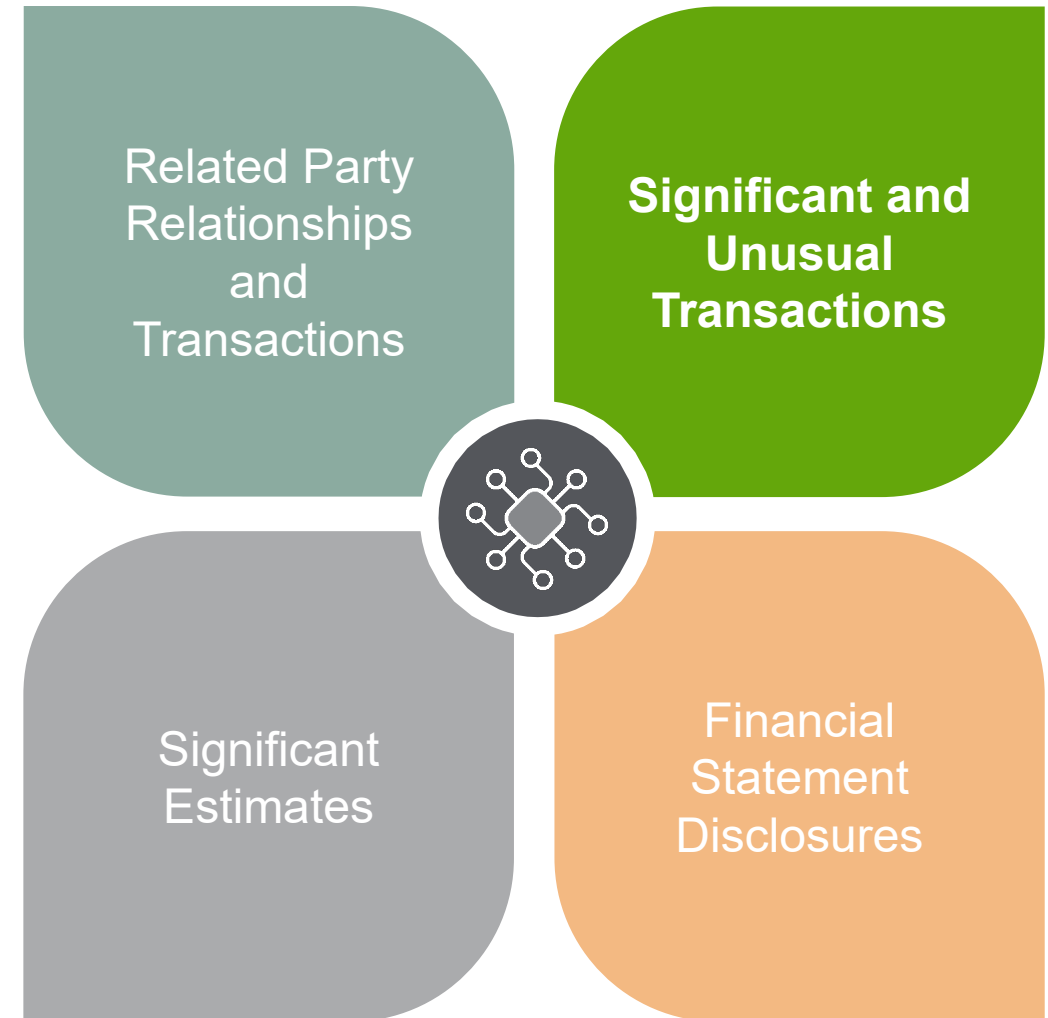
- Related parties or related party relationships or transactions that were previously undisclosed to us;
- Significant related party transactions that have not been approved in accordance with the County's policies or procedures or for which exceptions to the County's policies or procedures were granted;
- Significant related party transactions that appeared to lack a business purpose;
- Noncompliance with applicable laws or regulations prohibiting or restricting specific types of related party transactions, and
- Difficulties in identifying the party that ultimately controls the County.



Qualitative Aspects of Accounting Practices

We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

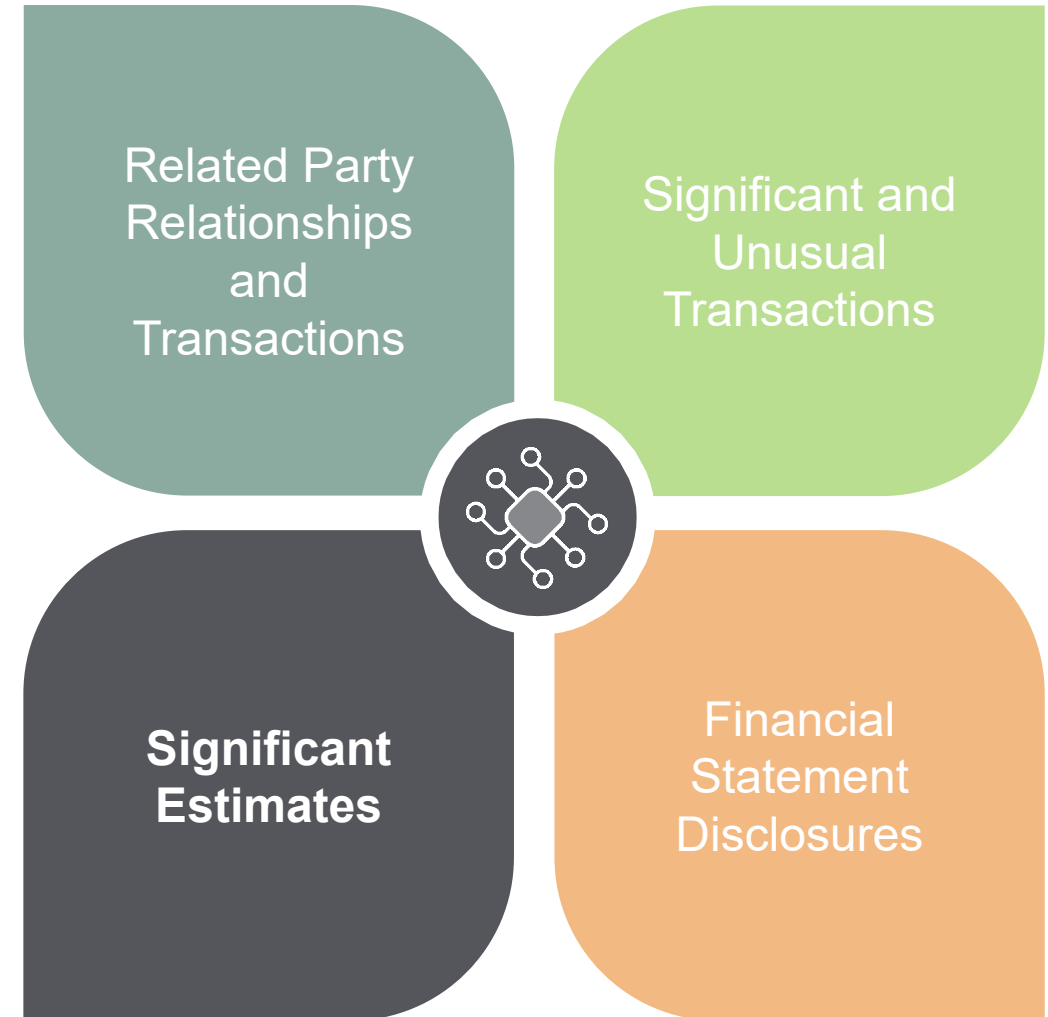
For purposes of this presentation, professional standards define significant unusual transactions as transactions that are outside the normal course of business for the County or that otherwise appear to be unusual due to their timing, size, or nature. We noted no significant unusual transactions during our audit.



Qualitative Aspects of Accounting Practices

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Allowance for doubtful accounts on taxes receivable.
- Capital assets depreciable lives.
- Actuarially computed pension and OPEB assets, liabilities, expenses, and deferred flows of resources.
- Management's implementation and estimate of compensated absences (GASB 101).

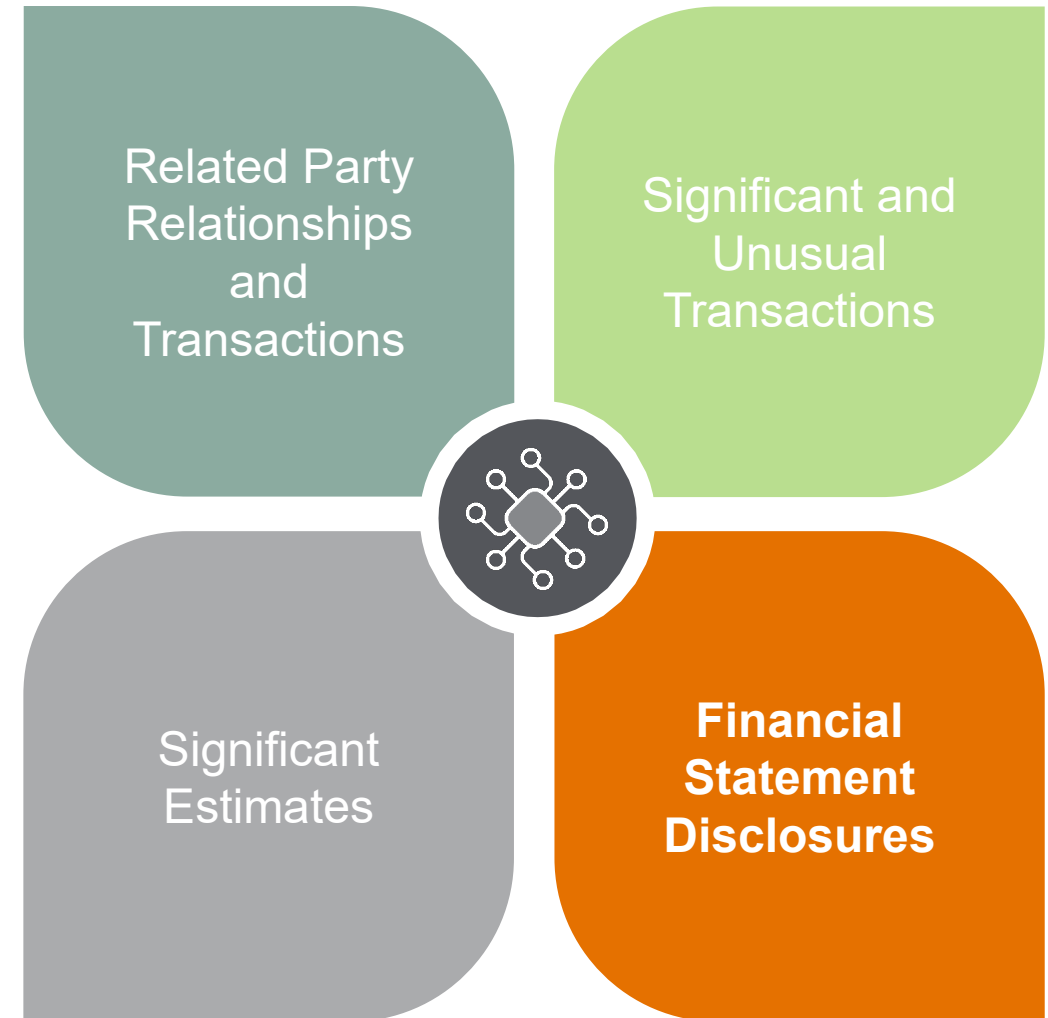


Qualitative Aspects of Accounting Practices

The financial statement disclosures are neutral, consistent, and clear.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

We did not note any disclosures that were particularly sensitive to the financial statements.



Independence Considerations

Nonattest Services

- “ We will assist with the completion of the Data Collection Form.
- “ For all nonattest services we perform, you are responsible for designating a competent employee to oversee the services, make any management decisions, perform any management functions related to the services, evaluate the adequacy of the services, and accept overall responsibility for the results of the services.



Independence Conclusion

- “ We are not aware of any other circumstances or relationships that create threats to auditor independence.
- “ We are independent of the County and have met our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit.



Other Required Communications

Difficulties Encountered

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Disagreements with Management

Includes disagreements on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report no such disagreements arose during the course of our audit.

Auditor Consultations

We noted no matters that are difficult or contentious for which the auditor consulted outside the engagement team.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 4, 2025.



Other Required Communications

Management Consultations

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. To our knowledge, there were no such consultations with other accountants.

Other Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year. These discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Fraud and Illegal Acts

As of the date of this presentation, no fraud, illegal acts, or violations of laws and regulations noted.

Going Concern

No events or conditions noted that indicate substantial doubt about the County’s ability to continue as a going concern.



Other Matters

Required Supplementary Information

We applied certain limited procedures to the required supplementary information (“RSI”) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI. We were engaged to report on the other supplementary information which accompanies the financial statements, but which is not RSI.



Other Supplementary Information

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.



Annual Report

The County’s audited financial statements are included in its annual report. We do not have an obligation to perform any procedures to corroborate the other information contained in the annual report. However, we read the other information and considered whether such information, or the manner of its presentation, was materially inconsistent with that appearing in the financial statements. Nothing came to our attention that caused us to believe such information, or its manner of presentation, was materially inconsistent with that appearing in the financial statements.



Upcoming Financial Reporting Changes

These standards will be effective for the County in the upcoming years and may have a significant impact on the County's financial reporting.

We would be happy to discuss with management the potential impacts on the County's financial statements and how we may be able to assist in the implementation efforts.

- ▶ GASB Statement 103, *Financial Reporting Model Improvements*
- ▶ GASB Statement 104, *Disclosure of Certain Capital Assets*



Questions

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This material has been prepared for general informational purposes only and is not intended to be relied upon as tax, accounting, or other professional advice. Before taking any action, you should consult a professional advisor familiar with your particular facts and circumstances.



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FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

Annual Comprehensive Financial Report



Prepared by the Department of Financial & Management Services

JAMES CITY COUNTY, VIRGINIA

www.jamescitycountyva.gov

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County of James City, Virginia
Annual Comprehensive Financial Report
(With Report of Independent Auditor Thereon)

For the Fiscal Year Ended
June 30, 2025

Prepared by:
Department of Financial and Management Services
James City County, Virginia

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Introductory Section

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County of James City, Virginia
Annual Comprehensive Financial Report
For the Fiscal Year Ended June 30, 2025

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County of James City, Virginia
Annual Comprehensive Financial Report
For the Fiscal Year Ended June 30, 2025

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County of James City, Virginia
Principal Officials
For the Fiscal Year Ended June 30, 2025

Board of Supervisors

Jim Incenhour, Chair	Jamestown District
John J. McGlennon, Vice Chair	Roberts District
Ruth Larson	Berkeley District
Michael J. Hipple, Sr.	Powhatan District
Barbara Null	Stonehouse District

Officials

Jim Incenhour, Chair	Jamestown District
Joshua P. DeFord, Chief Judge	Circuit Court
Wade A. Bowie, Chief Judge	General District Court
Matthew Rush Kite, Chief Judge	Juvenile and Domestic Relations Court
Elizabeth O'Connor	Clerk of the Circuit Court
Nathan R. Green	Commonwealth's Attorney
David Hardin	Sheriff
Richard W. Bradshaw	Commissioner of the Revenue
Jennifer D. Tomes	Treasurer
Scott Stevens	County Administrator
Adam R. Kinsman	County Attorney
Mark Jamison	Chief of Police

Board of Directors, James City Service Authority

Barbara Null	Chair
Michael J. Hipple	Vice Chair
Jim Incenhour	Board of Director
Ruth Larson	Board of Director
John J. McGlennon	Board of Director
Douglas Powell	General Manager
Stephanie A. Luton	Assistant Manager/Treasurer

Williamsburg-James City County Public Schools

Sarah G. Ortego, Chair	James City County
Andrea M. Donnor, Vice Chair	City of Williamsburg
Amy Chen	City of Williamsburg
Daniel R. Cavazos	James City County
Kimberley M. Hundley	James City County
Michael T. Hosang	James City County
Randy J. Riffle	James City County
Dr. Daniel Keever	Superintendent

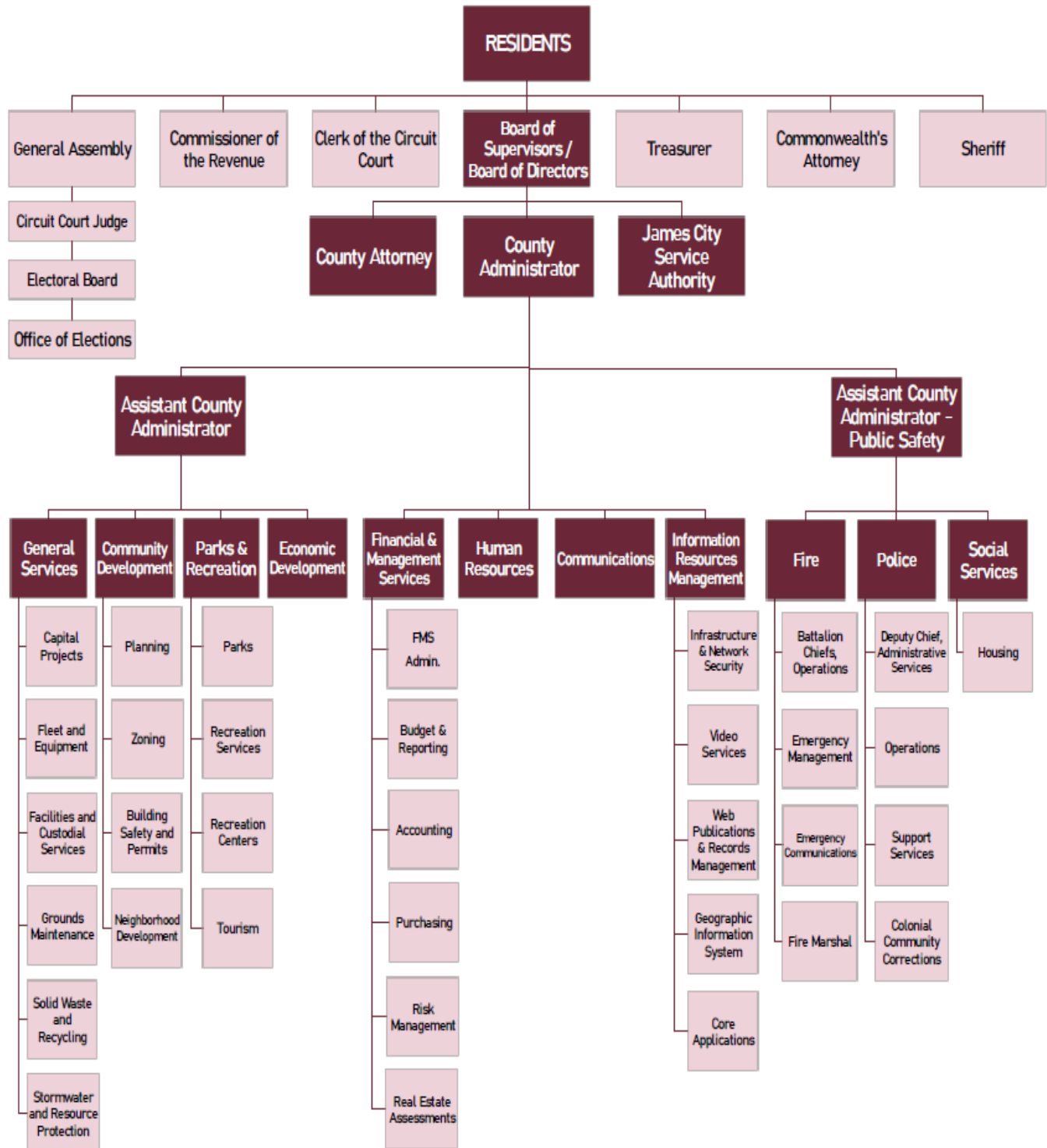
Board Members, Economic Development Authority

Ellen Smith Gajda	Chair
Lynn Meredith	Vice Chair
Vince Campana III	Board Member
Rebecca Mulvain	Board Member
Brandon Nice	Board Member
Joseph Stanko	Board Member
William Turner	Board Member



Organizational Chart

Updated as of 03/28/2025





December 4, 2025

The Members of the Board of Supervisors and the Citizens of James City County:

We are pleased to submit to you the Annual Comprehensive Financial Report of James City County, Virginia (the County), for the fiscal year ended June 30, 2025, as required by the *Code of Virginia*. The Department of Financial and Management Services has prepared this report in accordance with accounting principles generally accepted in the United States of America, the standards of financial reporting prescribed by the Governmental Accounting Standards Board, and specifications of the Auditor of Public Accounts of the Commonwealth of Virginia. Section 15.1-67 of the *Code of Virginia* (1950, as amended) requires the County to have an annual audit of the books of account, financial records, and the transactions of the County. Cherry Bekaert, LLP was selected to perform the required audit. The unmodified report of Cherry Bekaert, LLP, the highest possible result of the audit process, accompanies the financial statements in this report.

Responsibility for both the accuracy of the presented data and the fairness of the presentation, including all disclosures, rests with the County. To provide a reasonable basis for making these representations, management of the County has established a comprehensive internal control framework that is designed both to protect the County's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable, rather than absolute assurance, that the financial statements will be free from material misstatement. We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to fairly set forth the financial position and the results of operations of the various funds of the County; and that all disclosures necessary to enable the reader to gain maximum understanding of the County's financial activity have been included.

The County government is required to undergo an annual single audit as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Information related to this single audit, including the schedule of expenditures of federal awards, the schedule of findings and questioned costs, and the auditors' reports on internal control and compliance with applicable laws and regulations, is in a separately issued single audit report.

Accounting principles generally accepted in the United States requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A can be found immediately following the report of the independent auditor on the financial statements.

Profile of the Government

The County is in southeastern Virginia and partially surrounds the City of Williamsburg. Although much of the County's 144 square miles consists of developed suburban areas, it has retained a considerable amount of undeveloped agricultural and forest land. There are no incorporated towns within the County. The County is empowered to levy a property tax on both real and personal properties located within its boundaries.

The County is organized under the County Administrator form of government (as defined under Virginia Law). Under this form of government, the Board of Supervisors appoints a County Administrator to serve as the Chief Executive Officer of the County. The Administrator serves at the pleasure of the Board of Supervisors, implements its policies, appoints division directors, and directs business and administrative procedures.

The Board of Supervisors is a five-member body; one member from each of the five districts, elected for a four-year staggered term by the voters of the district in which the member resides. The Chair of the Board is elected annually by its members. This body enacts ordinances, appropriates funds, sets tax rates, and establishes policies for the administration of the County's public services.

The County provides a full range of municipal services, including police, fire and medical emergency services, court services, recreational activities, community development, and social services. Water and sewer services are provided through the legally separate James City Service Authority (JCSA). The Board of Supervisors of James City County serves as the Board of Directors of the JCSA, and the County's Strategic Plan serves as basis for the budgetary and operational initiatives of both entities. The County is also financially accountable for the legally separate Williamsburg-James City County (WJCC) School Board, who are elected by the citizenry.

The financial reporting entity includes all funds of the County and its component units. The County has two discretely presented component units, JCSA and WJCC Public Schools, and one blended component unit, the Economic Development Authority. The discretely presented component units are reported separately within the County's basic financial statements while the blended component unit is presented as though it were a fund of the County. Additional information concerning these legally separate organizations can be found in Note 1 to the financial statements.

The annual budget serves as the foundation for the County's financial planning and control. Each year, departments and agencies of the County are required to submit requests for appropriation to the County Administrator. In the spring, the County Administrator submits to the Board of Supervisors proposed operating and capital budgets for the fiscal year commencing the following July 1. The operating budget and capital budget include proposed expenditures and the means of financing them. Public hearings are conducted to obtain citizen comments. Prior to June 30, the budget is legally enacted through passage of an Appropriations Resolution. The Appropriations Resolution places legal restrictions on expenditures at the functional level for the General Fund and at the fund level for all other funds. The total appropriation for each fund can be revised only by the Board of Supervisors; however, the County Administrator may amend the budget between functions.

Budgets are prepared for all funds except Fiduciary and Internal Service funds. The Fiduciary funds account for money and property held in a fiduciary capacity for individuals or other government entities, and do not involve the measurement of results of operations as they are custodial in nature. The Internal Service fund assists with the internal management of the County's health and dental plans. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted.

Local Economy

Due to its strong and healthy local economy and prudent management, the County has maintained its AAA bond rating from 3 national credit rating agencies, the highest possible rating. This bond rating is based on analysts' recommendations after a review of economic and fiscal performance, strong liquidity, fiscal policies and practices, evidence of financial planning to meet future capital needs. This rating is excellent for a community the size of James City County and gives the County additional leverage in the bond market for potential bond buyers and investors.

James City County has a strong, diverse, and growing economic base. Overall, General Fund revenues increased by 6.9% from last year, the majority of which was attributable to higher real estate tax and other local tax collections and charges for services from recycling. The County's General Fund's fund balance decreased by (\$1,314,261) for fiscal year 2025, which was primarily from a one-time real estate tax credit approved by the Board of Supervisors in the fiscal year 2025 budget adoption, and planned uses of Assigned and Committed fund balances for capital projects.

Long-Term Financial Planning and Major Initiatives

The County's financial policies, adopted by the Board of Supervisors, provide a framework for the County to preserve its AAA General Obligation bond rating, make sound financial decisions, promote fiscal transparency, and ensure compliance with prevailing local, state, and federal laws and regulations. One of the policies requires that the County maintain a General Fund Unassigned Fund Balance equal to or greater than 12%, with a target of 15% of the total governmental expenditures, including the County's share of WJCC Schools' operating expenditures. At the end of fiscal year 2025, the percentage was 25.2%, which exceeded the requirement.

The County's budget supports its Strategic Plan, which serves as guidance between the budget and the long-range plans proposed by the County. The goals of the County's Strategic Plan are as follows:

- Expanding and Diversifying Local Economy
- Protected Community Character and an Enhanced Built Environment
- Exceptional Public Services
- Fiscally Efficient Government
- High Quality Education
- Sustainable Long-Term Water Supply

These goals, and the initiatives developed to support them, allows the Board of Supervisors to prioritize initiatives, plan for the future, and allocate resources through the budget process, including developing a capital improvement program for the remaining four years of the plan.

The fiscal year 2026 budget includes no change in the real estate or personal property tax rates, and modest fee increases for ambulance transport services (to align with the Medicare reimbursement rates), and in certain parks and recreation programs. The General Fund's revenues are expected to increase by approximately 3.2% compared to the 2025 budget, primarily due to increases in general property tax revenue related to personal property and public service taxes, and other local taxes based on recent trends in sales, meals, and business license tax revenues. On the expenditure side, the General Fund's fiscal year 2026 budget includes a 3% raise for staff effective July 1, 2025 and an additional 1% raise effective on January 1, 2026, \$3.8 million increase in funding for school operations, and increased funding to the debt service fund.

Capital Improvement Program

Capital outlay expenditures (including County and school projects) totaled \$31,687,539 in fiscal year 2025. The largest capital expenditures were for capital maintenance projects whose purpose is to improve and extend the useful life of County or School buildings and to replace major pieces of equipment. In fiscal year 2025, major projects included design for a new Government Center, transportation projects, fire apparatus replacements, and stormwater projects. Significant school expenditures included the expansion of Jamestown High School's cafeteria, addition of Warhill High School auxiliary gymnasium, and bus replacements.

A steady growth in population in James City County has produced demand for public services and facilities. The County's five-year Capital Improvement Program totals \$454.9 million and focuses on a wide variety of needs. In fiscal year 2026, projects for the school division include the construction of Pre-K space, a Clara Byrd Baker Elementary bus canopy, an HVAC replacement at Matoaka Elementary, a roof replacement at Laurel Lane Elementary, the entrance widening at D.J. Montague Elementary, and a playground pavement at Stonehouse Elementary. Projects for the county include construction of the new General Services Administration Building and new Government Center, stormwater infrastructure projects, a well replacement at Chickahominy Riverfront Park, and other major maintenance projects. Future planning includes replacement of Fire Station 3, and new baseball and softball fields at Warhill Sports Complex. Anticipated impacts were included in the adopted budget for the fiscal year beginning July 1, 2025.

Economic Development

James City County continues to benefit from a diversified tax base, which includes sales, lodging, and prepared meals revenue from retail, hotels, and restaurants; machinery and tools revenue from manufacturing operations; and business personal property revenue from professional service providers.

Launchpad, a partnership between the City of Williamsburg, James City County, York County, and William & Mary, continues to be home base to support the region's entrepreneurial ecosystem through structured cohort-based support programs, mentorship, educational programs, community collaboration, and exclusive events, workshops and networking opportunities for entrepreneurs looking to start, expand, and grow their business in the Greater Williamsburg region.

The County is also a locality sponsor of the Hampton Roads Alliance, a regional economic development organization of 15 cities and counties in the Hampton Roads region of Virginia. It is a nonprofit, public-private partnership supported and led by the region's most influential business leaders, local governments, and top academic institutions. The Alliance represents the regional economic development efforts for business attraction, business expansion, and business intelligence to create a more resilient, inclusive, and equitable region of choice.

The fiscal year 2025 budget supports economic development initiatives, including funding to conduct due diligence studies on strategic industrial and commercial sites to enhance site readiness for targeted development opportunities. Increasing the inventory of construction-ready sites helps make the County more competitive for economic development projects, which brings capital investment and family sustaining, high-wage jobs. In addition, a business investment grant program received funding and is anticipated to begin in fiscal year 2026 to encourage private capital investment in existing commercial and industrial properties located along Community Character Corridors identified in the Comprehensive Plan.

In August 2024, community leaders and officials broke ground on the Greater Williamsburg Sports and Events Center. This project is a joint effort between James City County, York County, and the City of Williamsburg (the City of Williamsburg is the fiscal agent). The center will span 200,000 square feet and cost \$80 million.

Construction is currently underway, with an anticipated opening date in July 2026. The intent is to meet local needs for gym space during the week and attract visitors to support and enhance our tourist-based economy during the weekends. To date, more than 45 events have been booked for the first two years, with additional events expected to follow.

In September 2024, Governor Youngkin announced Norwegian-based Kongsberg Defence & Aerospace Inc. will establish a 150,000-square-foot facility in James City County. The building will be a state-of-the-art production facility for Naval Strike Missiles for littoral combat ships and the Constellation-class frigate for the U.S. Navy and Joint Strike Missiles for the U.S. Air Force F-35 fighters. The facility represents a \$100 million investment by Kongsberg Defence & Aerospace that will create 180 high-wage jobs. The commencement of construction is anticipated by the end of calendar year 2025.

In March 2025, Anheuser-Busch announced a \$4.2 million investment into its James City County facility to uphold quality standards, improve infrastructure, and drive efficiency. The investment comes less than a year after a \$6.5 million investment in August 2024 for infrastructure projects to increase capacity and capability in the warehouse. The County brewery has been a cornerstone of Anheuser-Busch's operations since 1972, making more than \$1.1 billion in capital investments to date.

Awards and Acknowledgments

The GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to James City County, Virginia for its Annual Comprehensive Financial Report for the fiscal year ended June 30, 2024. This was the 40th consecutive year that the County has achieved this prestigious award. To be awarded a Certificate of Achievement, the County must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

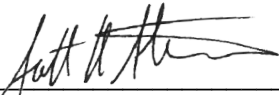
A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to James City County, Virginia, for its Annual Budget for the fiscal year beginning July 1, 2024. This was the 8th consecutive year that the County has achieved this prestigious award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

In November 2024, the County was reaffirmed Aaa/AAA/AAA by Moody's, Standard & Poor's, and Fitch respectively, the highest possible rating from each agency. The coveted "Triple-AAA" ratings signify unparalleled creditworthiness and are a significant recognition of the County's financial stability and prudent management.

The County has established and continues to maintain a strong and stable financial position through progressive management of financial operations and through sound accounting and financial reporting practices. Appreciation is expressed to the James City County Board of Supervisors and the Constitutional Officers for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner. The preparation of this report could not have been accomplished without the extensive effort and efficient services of the staff of Financial and Management Services. We would like to express our appreciation to each employee of the department who assisted with the annual audit and preparation of the financial statements.

Respectfully submitted,



Scott A. Stevens
County Administrator



Sharon B. McCarthy, CPA
Director of Financial and Management Services



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**County of James City
Virginia**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morill

Executive Director/CEO

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Financial Section

Report of Independent Auditor

To the Honorable Members of the Board of Supervisors
County of James City, 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of James City, Virginia (the "County"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County'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 respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2025, 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 (the "Specifications"). Our responsibilities under those standards and Specifications are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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 the County'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.

Auditor's 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 auditor's 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 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 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 the County'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 the County'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 (the "MD&A") and the Required Supplementary Information Other than MD&A, 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.

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Other Supplementary Information, as listed in the table of contents, 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 Other Supplementary Information 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 Introductory and Statistical Sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do 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 4, 2025, on our consideration of the County'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 the County'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's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Cherry Bekasert LLP".

Richmond, Virginia
December 4, 2025

County of James City, Virginia
Management's Discussion and Analysis
June 30, 2025

As management of James City County (County), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County, as of and for the fiscal year ended June 30, 2025. We encourage readers to consider the information presented here in conjunction with additional information in our letter of transmittal at the front of this report and the County's financial statements, which follow this analysis.

Financial Highlights

- The County's total net position increased by \$40.6 million (8.6%) from fiscal year 2024. The net position of the governmental-type activities increased by \$40.4 million (8.6%) and net position of the business-type activities increased \$.2 million (6.4%).
- The County's unrestricted net position increased by approximately \$4.2 million (1.9%). Of this amount, the governmental-type activities increased \$3.9 million (1.8%) and business-type activities increased \$.2 million (8.8%).
- General Fund revenues were \$6.8 million (2.7%) more than the final budget. The increase was primarily due to an increase in revenues from this year's real estate tax assessment.
- In fiscal year 2025, the County implemented GASB Statement No. 101, *Compensated Absences*, which resulted in a restatement of the governmental activities' net position as of June 30, 2024 from \$475,783,937 to \$470,692,527. Prior year information provided here remains as originally presented and does not reflect this restatement. Additional information on this new standard and the restatement is provided in Notes 1 and 18.

Overview of the Financial Statements

The Annual Comprehensive Financial Report consists of four sections: introductory, financial, statistical, and compliance. The financial section consists of three primary components – government-wide financial statements, fund financial statements, and notes to the basic financial statements.

Government-Wide Financial Statements: The government-wide financial statements report information about the County as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all the government's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. The current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide financial statements report the County's net position and how it has changed. Net position – the difference between the County's (1) assets and deferred outflows of resources and (2) liabilities and deferred inflows of resources, is one way to measure the County's financial health, or position.

Over time, increases or decreases in the County's net position serve as an indicator of whether its financial health is improving or deteriorating, respectively. To assess the overall health of the County, additional nonfinancial factors should be considered, such as changes in the County's property tax base.

Governmental activities: Most of the County's basic services are included here, such as the police, fire, parks and recreation, and general administration. Property taxes and state funding finance most of these activities.

Business-type activities: Activities that are intended to recover all or a significant portion of their costs through user fee charges to parties external to the County for goods or services are included in the business-type activities. The Economic Development Authority (EDA) is included as a blended component unit in the business-type activities.

Component units: The County includes two other entities in its report, the James City Service Authority and the Public Schools. Although legally separate, these component units are important because of the County's financial accountability or financial integration with these entities.

Fund Financial Statements: The fund financial statements provide more detailed information about the County's most significant funds, not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes. Some funds are required by state law and by bond covenants. Other funds are established to control and manage money for particular purposes or to show that the County is properly using certain taxes and grants.

County of James City, Virginia
Management's Discussion and Analysis
June 30, 2025

Governmental funds: Most of the County's basic services are included in governmental funds, which focus on (1) how cash and other financial assets can be readily converted to cash flow in and out and (2) the balances remaining at year end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps in determining whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, further details are provided at the bottom of the governmental funds statement or on the subsequent page that explain the relationship (or differences) between them.

Proprietary fund: Services for which the County charges customers and users a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long and short-term financial information. The County's blended component unit (EDA) is an enterprise fund and consequently is reported in the business-type activities of the government-wide financial statements. The County's internal service fund (Health and Dental fund) is reported in the governmental activities of the government-wide financial statements because this fund provides services internally to the County to manage its health and dental programs.

Fiduciary funds: The County's fiduciary activities are reported in the custodial fund Statements of Fiduciary Net Position and Changes in Fiduciary Net Position. Custodial funds are used to provide accountability of client monies for which the County is the custodian. These activities are excluded from the County's government-wide financial statements because the County cannot use their assets to finance its operations.

Notes to the Basic Financial Statements: The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information: In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's General Fund budget and the County's obligation to provide pension and other post-employment benefits to its employees. The combining statements for nonmajor governmental funds are presented immediately following the required supplementary information.

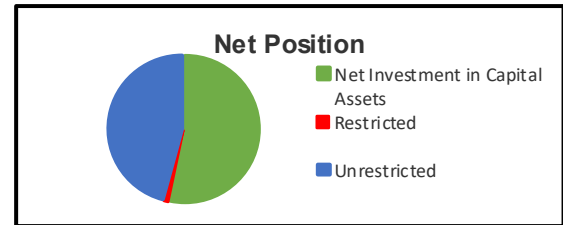
Financial Analysis - Government-wide

Statements of Net Position (Condensed)						
	Governmental activities		Business-type activities		Total Primary Government	
	6/30/2025	6/30/2024	6/30/2025	6/30/2024	6/30/2025	6/30/2024
Current and other assets	\$ 378,194,573	\$ 279,712,512	\$ 3,253,499	\$ 3,088,282	\$ 381,448,072	\$ 282,800,794
Capital assets, net	342,003,214	335,129,496	499,464	524,019	342,502,678	335,653,515
Total assets	720,197,787	614,842,008	3,752,963	3,612,301	723,950,750	618,454,309
Deferred outflows of resources	16,768,795	9,587,167	-	-	16,768,795	9,587,167
Total assets and deferred outflows	\$ 736,966,582	\$ 624,429,175	\$ 3,752,963	\$ 3,612,301	\$ 740,719,545	\$ 628,041,476
Other liabilities	\$ 29,194,670	\$ 22,212,137	\$ -	\$ 3,200	\$ 29,194,670	\$ 22,215,337
Long-term liabilities	183,492,037	115,426,380	-	-	183,492,037	115,426,380
Total liabilities	212,686,707	137,638,517	-	3,200	212,686,707	137,641,717
Deferred inflows of resources	13,206,831	11,006,721	580,660	628,386	13,787,491	11,635,107
Net investment in capital assets	273,580,439	250,330,553	499,464	524,019	274,079,903	250,854,572
Restricted net position	4,773,479	5,546,745	-	-	4,773,479	5,546,745
Unrestricted net position	232,719,126	219,906,639	2,672,839	2,456,696	235,391,965	222,363,335
Total net position	511,073,044	475,783,937	3,172,303	2,980,715	514,245,347	478,764,652
Total liabilities, deferred inflows, and net position	\$ 736,966,582	\$ 624,429,175	\$ 3,752,963	\$ 3,612,301	\$ 740,719,545	\$ 628,041,476

The County's net position was \$514.2 million at the close of fiscal year 2025. The largest portion of the County's net position at June 30, 2025 (53.5%) reflects its investment in capital assets, less any related debt used to acquire those assets that are still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, given that the capital assets themselves cannot be used to liquidate these liabilities.

County of James City, Virginia
Management's Discussion and Analysis
June 30, 2025

The restricted net position (0.9%) is restricted for specific purposes. The unrestricted portion of net position (45.8%) may be used to meet the County's ongoing obligations to citizens and creditors. At the end of fiscal year 2025, the County reported positive balances in all three categories of net position. The County's overall net position increased 8.6% from last year. The reasons for the overall increase are discussed in the next sections.



Statement of Activities (Condensed)

	Governmental activities		Business-type activities		Total Primary Government	
	6/30/2025	6/30/2024	6/30/2025	6/30/2024	6/30/2025	6/30/2024
Program revenues:						
Charges for services	\$ 14,511,574	\$ 14,483,994	\$ -	\$ -	\$ 14,511,574	\$ 14,483,994
Operating grants and contributions	26,948,078	25,689,646	140,396	239,861	27,088,474	25,929,507
Capital grants and contributions	13,106,280	4,717,807	-	-	13,106,280	4,717,807
General revenues:						
Property taxes	176,662,214	163,671,530	-	-	176,662,214	163,671,530
Other taxes	51,362,430	47,477,709	-	-	51,362,430	47,477,709
Interest and investment earnings	11,870,581	8,429,276	150,853	120,504	12,021,434	8,549,780
Miscellaneous	2,979,678	2,685,229	-	3,283	2,979,678	2,688,512
Total revenues	297,440,835	267,155,191	291,249	363,648	297,732,084	267,518,839
Expenses:						
General government administration	17,637,358	17,405,310	-	-	17,637,358	17,405,310
Judicial administration	8,124,522	7,131,765	-	-	8,124,522	7,131,765
Public safety	48,822,435	44,569,348	-	-	48,822,435	44,569,348
Public works	19,955,088	16,650,232	-	-	19,955,088	16,650,232
Health and human services	12,973,355	11,808,298	-	-	12,973,355	11,808,298
Education	106,089,482	98,781,751	-	-	106,089,482	98,781,751
Parks, recreation, and cultural	16,956,721	20,054,822	-	-	16,956,721	20,054,822
Community development	22,623,938	12,742,169	-	-	22,623,938	12,742,169
Interest and bond issuance costs	3,877,419	1,758,403	-	-	3,877,419	1,758,403
Blended component unit - EDA	-	-	99,661	122,761	99,661	122,761
Total expenses	257,060,318	230,902,098	99,661	122,761	257,159,979	231,024,859
Change in net position	40,380,517	36,253,093	191,588	240,887	40,572,105	36,493,980
Net position, beginning of year (as previously presented)	475,783,937	439,530,844	2,980,715	2,739,828	478,764,652	442,270,672
Restatement - change in accounting principle	(5,091,410)	-	-	-	(5,091,410)	-
Net position, beginning of year, as restated	470,692,527	439,530,844	2,980,715	2,739,828	473,673,242	442,270,672
Net position, end of year	\$ 511,073,044	\$ 475,783,937	\$ 3,172,303	\$ 2,980,715	\$ 514,245,347	\$ 478,764,652

Governmental Activities

As of June 30, 2025, the net position for governmental activities of \$511.1 million represents an increase of \$40.4 million from last year. For the fiscal year ended June 30, 2025, revenues from governmental activities totaled \$297.4 million, of which \$69.4 million (23.3%) is received from sources other than local tax revenue.

Real estate tax revenues, the County's largest single revenue source, totaled \$135.1 million. The County's assessed real property tax base for fiscal year 2025 was \$16.9 billion, a 19.5% increase from fiscal year 2024.

In fiscal year 2025, the County collected \$29.4 million in personal property taxes and received reimbursement from the Commonwealth of Virginia of \$9.8 million. Under the Personal Property Tax Relief Act (PPTRA), the state's share of local personal property tax was approximately 33.3% of taxpayers' payments.

The increase in capital grants and contributions reflects the use of grant funds for Jamestown flood mitigation and American Rescue Plan Act (ARPA) funds for capital projects, including the new government center, replacement of the County's phone system and fiber optic cabling.

County of James City, Virginia
Management's Discussion and Analysis
June 30, 2025

On the expense side, the governmental activities' total was \$257.1 million, an increase of \$26.2 million (11.3%) over 2024. The County's largest expense of \$106.1 million is for Education to support the public school system, which was an increase of \$7.3 million (7.4%) from last year. Public Safety, Public Works, and Community Development increased compared to 2024 as staff levels stabilized, vacancies were filled, and new positions were added. In addition, the results from a compensation study were implemented and employees received a 5% raise. Community Development also included an \$8 million pass-through grant for Jamestown flood mitigation in 2025. Parks, Recreation, and Cultural decreased overall due to lower depreciation expense in 2025 compared to 2024.

Business-type Activities

Business-type activities increased the County's total net position by \$191.6 thousand, accounting for .6% of the overall growth. Revenues from business-type activities decreased by \$72.4 thousand (-19.9%) and expenses decreased by \$23.1 thousand (-18.8%). The main reason for the decrease in revenue was there were no additional one-time bond applications and fees in 2025.

Financial Analysis - Governmental Funds

General Fund: The County's General Fund is the chief operating fund of the County. At the end of fiscal year 2025, the General Fund had an overall decrease in fund balance of (\$1.3) million. The net decrease was primarily due to a plan use of unassigned fund balance to provide a \$.05 tax credit to lessen the burden of the real estate reassessment on citizens (\$6.5 million) and planned uses of assigned and committed fund balance for one-time county and school capital projects (\$12 million). These planned uses of fund balance were offset by the current year surplus, bringing the net decrease in overall fund balance to (\$1.3) million.

The portion of the unassigned fund balance for fiscal liquidity totaled \$88.0 million, which was 25.2% of the total general governmental expenditures in Table 11. The County's fiscal policy requires maintaining a fund balance for fiscal liquidity between 12% and 15% of total general governmental expenditures.

Capital Projects Fund: The Capital Projects Fund is used by the County to account for the financing sources used to acquire and construct major capital projects for the general government. At the end of fiscal year 2025, the Capital Projects Fund's fund balance increased by \$96.8 million, primarily due to the issuance of bonds of \$69.5 million, plus a \$6.0 million premium in December 2024 and \$30.3 million in transfers from the General Fund to fund multi-year projects not fully expended at the end of fiscal year 2024. During the year, capital project expenditures of \$31.7 million included maintenance projects whose purpose is to improve and extend the useful life of facilities and to replace major pieces of equipment. Major projects included design for a new Government Center, Settler's Market infrastructure improvements, fire apparatus replacements, and various transportation and stormwater projects. Significant school projects included the Jamestown High school cafeteria expansion, the addition of an auxiliary gymnasium Warhill High School, and bus replacements.

Debt Service Fund: The Debt Service Fund is used by the County to account for the resources used for the repayment of long-term debt of the governmental funds. The primary source of funding is transfers from the General Fund.

Grants and Special Projects Fund: The Grants and Special Projects Fund is used by the County to account for revenues and expenditures related to grant programs and special projects. This fund also includes activity supported by the County's allocation of American Rescue Plan Act funds (ARPA).

During fiscal year 2025, the Grants and Special Projects Fund's fund balance decreased by (\$8.1) million, primarily due to transfers to the Capital Projects Fund for transportation projects whose expenditures expand over multiple years.

Non-major Governmental Funds: The County maintains 5 non-major governmental funds. Information is presented separately in the Combining Balance Sheet and the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances for all funds, located in the Other Supplementary Information section of this report. The non-major governmental funds had an increase in fund balance of \$1.3 million in fiscal year 2025, mainly due to transfers to the Housing and Neighborhood Development Fund from the General Fund and Capital Fund for certain projects that expand over several years.

Proprietary Fund - Internal Service Fund

The County has one internal service fund that accounts for the charges to users and expenses of the health and dental programs. During fiscal year 2025, this fund's position increased by \$1.7 million due to lower claims and a \$750 thousand transfer from the General Fund for a new Retirement Health Reimbursement Account (RHRA) benefit.

County of James City, Virginia
Management's Discussion and Analysis
June 30, 2025

General Fund Budgetary Highlights

General Fund revenues were \$6.8 million (2.7%) above the final budget. The increase was primarily due to the increase in revenue from the real estate reassessment.

General Fund expenditures were \$14.2 million (6.6%) below the final budget in fiscal year 2025, which included a \$5.7 million Public Schools surplus that was due to the County. By agreement, 90% of this amount is set aside for future school purposes. The adopted budget included planned uses of Fund Balance as follows: \$6.5 million for a one-time \$.05 real estate tax credit to citizens to lessen the burden of the real estate reassessment and \$12 million to fund county and school capital projects.

The net budget-to-actual result from the above activity resulted in net decrease in fund balance of (\$1.3) million.

Capital Assets

At the end of fiscal year 2025, the County's investment in capital assets totaled \$342.0 million, net of accumulated depreciation and amortization. The County does not own its roads and therefore, they are not included in capital assets. The Public Schools own the school buildings and the related debt is County debt. The value associated with the purchase and/or construction of the Public Schools' buildings is reported as capital assets in the County's governmental activities to properly match with the associated debt, as allowed by Virginia state law. The net value of school buildings and related construction reflected in the County's governmental activities was \$187.4 million, and the related depreciation expense of \$6.6 million is in Education expense in the County's governmental activities in the statement of net position.

Summary of Capital Assets, Net

	Governmental activities		Business-type activities		Total Primary Government	
	6/30/2025	6/30/2024	6/30/2025	6/30/2024	6/30/2025	6/30/2024
Non-depreciable	\$ 64,366,385	\$ 51,469,265	\$ -	\$ -	\$ 64,366,385	\$ 51,469,265
Depreciable	277,636,829	283,660,231	499,464	524,019	278,136,293	284,184,250
Total	<u>\$ 342,003,214</u>	<u>\$ 335,129,496</u>	<u>\$ 499,464</u>	<u>\$ 524,019</u>	<u>\$ 342,502,678</u>	<u>\$ 335,653,515</u>

Additional information about the County's capital assets can be found in Note 6 to the financial statements.

Long-Term Debt

In December of 2024, the County issued lease revenue bonds totaling \$69,475,000 to finance county and school projects, including the design and construction of a new Government Center and General Services Administration building, Pre-K Space, and the cafeteria expansion at Jamestown High School. The County's total long-term liabilities for governmental activities at June 30, 2025 increased by \$68.1 million, primarily due to the issuance of these bonds.

Summary of Long-Term Debt

	Governmental activities	
	6/30/2025	6/30/2024
General obligation bonds	\$ 12,795,000	\$ 15,850,000
Lease revenue bonds	112,860,000	60,311,296
Bond premiums, net	11,052,905	1,109,574
Financed purchases	1,940,533	3,227,556
Leases payable	931,387	839,600
Subscriptions liability	2,679,878	2,305,039
Pension	24,369,876	21,187,022
OPEB	5,713,185	5,831,049
Compensated absences	11,149,273	4,765,244
Total	<u>\$ 183,492,037</u>	<u>\$ 115,426,380</u>

Additional information about the County's long-term debt can be found in Note 9 to the financial statements.

Economic Factors and Next Year's Budget and Tax Rates

The County has a two-year budget cycle. The first year of a two-year cycle is adopted and appropriated and the second year is adopted for planning purposes. Fiscal year 2025 was the first year of the two-year cycle. The General Fund's fiscal year 2025 Adopted Budget was \$255.4 million.

County of James City, Virginia
Management's Discussion and Analysis
June 30, 2025

Fiscal year 2026 is the second year of the two-year cycle, and the General Fund's Adopted Budget is \$263.7 million, an increase of \$8.3 million (3.2%) over 2025. The fiscal year 2026 budget includes no change in the real estate or personal property tax rates, and modest fee increases for ambulance transport services (to align with the Medicare reimbursement rates), and in certain recreation classes.

On the expenditure side, the fiscal year 2026 budget includes a \$3.8 million increase in funding for school operations, a \$2.1 million increase in funding to the debt service fund, a 3% raise for staff effective July 1, 2025, and 1% raise effective January 1, 2026.

Contacting the County's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. Questions concerning this report or requests for additional information should be directed to the Department of Financial and Management Services, 101-F Mounts Bay Road, P.O. Box 8784, Williamsburg, Virginia 23187-8784.

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County of James City, Virginia
Statement of Net Position
June 30, 2025

	Primary Government			Discretely Presented Component Units		Total Reporting Entity
	Governmental activities	Business-type activities	Total	James City Service Authority	Public schools	
Assets						
Cash and cash equivalents (Note 2)	\$ 143,758,388	\$ 2,527,401	\$ 146,285,789	\$ 39,554,490	\$ 33,921,499	\$ 219,761,778
Investments (Note 2)	88,769,605	-	88,769,605	21,676,539	-	110,446,144
Restricted cash and cash equivalents (Note 2)	81,798,696	-	81,798,696	887,357	-	82,686,053
Receivables, net of allowance for uncollectibles:						
Taxes, including penalties	37,706,035	-	37,706,035	-	-	37,706,035
Accounts	-	-	-	3,280,665	-	3,280,665
Interest	853,152	-	853,152	55,344	-	908,496
Loans (Note 3)	294,589	-	294,589	-	-	294,589
Leases (Note 16)	4,389,369	654,384	5,043,753	934,875	357,231	6,335,859
Miscellaneous (Note 3)	7,707,542	71,714	7,779,256	17,773	153,624	7,950,653
Due from component units, net (Note 7)	4,044,120	-	4,044,120	-	-	4,044,120
Due from other governments, net (Note 5)	7,592,329	-	7,592,329	-	5,276,191	12,868,520
Inventory	272,369	-	272,369	2,124,476	224,035	2,620,880
Prepaid items	20,279	-	20,279	-	-	20,279
Other assets	988,100	-	988,100	-	-	988,100
Net pension asset (Note 10)	-	-	-	-	1,619,458	1,619,458
Net OPEB assets (Note 11)	-	-	-	-	49,358	49,358
Capital assets, net (Note 6):						
Non-depreciable	64,366,385	-	64,366,385	6,407,549	25,748,052	96,521,986
Depreciable	277,636,829	499,464	278,136,293	158,298,427	51,753,716	488,188,436
Net capital assets	342,003,214	499,464	342,502,678	164,705,976	77,501,768	584,710,422
Total assets	720,197,787	3,752,963	723,950,750	233,237,495	119,103,164	1,076,291,409
Deferred Outflows of Resources						
Deferred charge on refundings, net	-	-	-	1,129,878	-	1,129,878
Pension related (Note 10)	15,707,602	-	15,707,602	984,057	30,772,045	47,463,704
OPEB related (Note 11)	1,061,193	-	1,061,193	147,969	3,303,996	4,513,158
Total deferred outflows of resources	16,768,795	-	16,768,795	2,261,904	34,076,041	53,106,740
Total assets and deferred outflows of resources	\$ 736,966,582	\$ 3,752,963	\$ 740,719,545	\$ 235,499,399	\$ 153,179,205	\$ 1,129,398,149
Liabilities						
Accounts payable	\$ 18,827,992	\$ -	18,827,992	\$ 1,287,498	\$ 2,703,574	22,819,064
Accrued liabilities	2,467,065	-	2,467,065	647,333	23,776,873	26,891,271
Liabilities payable from restricted assets	2,253,069	-	2,253,069	-	-	2,253,069
Due to Primary Government, net (Note 7)	-	-	-	1,465,364	2,578,756	4,044,120
Due to other governments	-	-	-	-	370,579	370,579
Deposits	-	-	-	696,804	-	696,804
Unearned revenues (Note 8)	5,646,544	-	5,646,544	-	339,817	5,986,361
Long-term liabilities (Notes 9, 10, 11, 16, and 17):						
Due within one year	24,030,824	-	24,030,824	2,439,981	6,655,582	33,126,387
Due in more than one year	159,461,213	-	159,461,213	27,274,903	106,042,422	292,778,538
Total liabilities	212,686,707	-	212,686,707	33,811,883	142,467,603	388,966,193
Deferred Inflows of Resources						
Deferred charge on refundings, net	1,105,715	-	1,105,715	-	-	1,105,715
Lease related (Note 16)	3,927,296	580,660	4,507,956	987,174	316,461	5,811,591
Pension related (Note 10)	6,487,492	-	6,487,492	644,723	14,826,110	21,958,325
OPEB related (Note 11)	1,686,328	-	1,686,328	165,586	3,206,987	5,058,901
Total deferred inflows of resources	13,206,831	580,660	13,787,491	1,797,483	18,349,558	33,934,532
Net Position						
Net position:						
Net investment in capital assets	273,580,439	499,464	274,079,903	139,280,644	76,652,022	490,012,569
Restricted:						
Debt service	-	-	-	887,357	-	887,357
Net pension and OPEB assets	-	-	-	-	1,668,816	1,668,816
Grants and special projects	924,447	-	924,447	-	-	924,447
Non-major governmental funds	3,849,032	-	3,849,032	-	-	3,849,032
School grants, food services, and student activity funds	-	-	-	-	7,045,081	7,045,081
Unrestricted	232,719,126	2,672,839	235,391,965	59,722,032	(93,003,875)	202,110,122
Total net position (deficit)	511,073,044	3,172,303	514,245,347	199,890,033	(7,637,956)	706,497,424
Total liabilities, deferred inflows of resources, and net position	\$ 736,966,582	\$ 3,752,963	\$ 740,719,545	\$ 235,499,399	\$ 153,179,205	\$ 1,129,398,149

See accompanying notes to basic financial statements

County of James City, Virginia
Statement of Activities
Year ended June 30, 2025

					Net (expenses) revenues and changes in net position					
Functions/programs	Expenses	Program revenues			Primary Government			Discretely Presented Component Units		Total Reporting Entity
		Charges for services	Operating grants and contributions	Capital grants and contributions	Governmental activities	Business-type activities	Total	James City Service Authority	Public schools	
Primary Government:										
Governmental activities:										
General government administration	\$ 17,637,358	\$ 176,982	\$ 11,856,741	\$ 3,251,807	\$ (2,351,828)	\$ -	\$ (2,351,828)			\$ (2,351,828)
Judicial administration	8,124,522	640,366	4,052,940	-	(3,431,216)	-	(3,431,216)			(3,431,216)
Public safety	48,822,435	5,066,061	813,602	-	(42,942,772)	-	(42,942,772)			(42,942,772)
Public works	19,955,088	2,488,791	882,430	778,717	(15,805,150)	-	(15,805,150)			(15,805,150)
Health and human services	12,973,355	-	6,473,389	-	(6,499,966)	-	(6,499,966)			(6,499,966)
Education (including School system)	106,089,482	-	174,969	-	(105,914,513)	-	(105,914,513)			(105,914,513)
Parks, recreation, and cultural	16,956,721	4,517,877	27,203	299,113	(12,112,528)	-	(12,112,528)			(12,112,528)
Community development	22,623,938	1,621,497	2,666,804	8,776,643	(9,558,994)	-	(9,558,994)			(9,558,994)
Interest and bond issuance costs	3,877,419	-	-	-	(3,877,419)	-	(3,877,419)			(3,877,419)
Total governmental activities	257,060,318	14,511,574	26,948,078	13,106,280	(202,494,386)	-	(202,494,386)			(202,494,386)
Business-type activities	99,661	-	140,396	-	-	40,735	40,735			40,735
Total Primary Government	\$ 257,159,979	\$ 14,511,574	\$ 27,088,474	\$ 13,106,280	\$ (202,494,386)	\$ 40,735	\$ (202,453,651)			\$ (202,453,651)
Component units:										
James City Service Authority	\$ 29,089,446	\$ 23,951,850	\$ -	\$ 5,671,325				\$ 533,729	\$ -	\$ 533,729
Public Schools	194,781,925	2,218,649	38,318,686	3,488,196				-	(150,756,394)	(150,756,394)
Total component units	\$ 223,871,371	\$ 26,170,499	\$ 38,318,686	\$ 9,159,521				\$ 533,729	\$ (150,756,394)	\$ (150,222,665)
General revenues:										
			Property taxes, levied for general purposes		\$ 176,662,214	\$ -	\$ 176,662,214	\$ -	\$ -	\$ 176,662,214
			Local sales and use taxes		22,472,483	-	22,472,483	-	-	22,472,483
			Franchise license taxes		828,300	-	828,300	-	-	828,300
			Taxes on recordation and wills		1,501,312	-	1,501,312	-	-	1,501,312
			Hotel and motel room taxes		4,831,845	-	4,831,845	-	-	4,831,845
			Restaurant food taxes		9,483,346	-	9,483,346	-	-	9,483,346
			Cigarette tax		383,980	-	383,980	-	-	383,980
			Business license taxes		10,061,968	-	10,061,968	-	-	10,061,968
			Deeds of conveyance		489,171	-	489,171	-	-	489,171
			Penalties and interest		1,310,025	-	1,310,025	-	-	1,310,025
			Grants and contributions not restricted to specific programs		-	-	-	-	161,835,978	161,835,978
			Interest and investment earnings		11,870,581	150,853	12,021,434	3,052,082	996,744	16,070,260
			Miscellaneous		2,979,678	-	2,979,678	611,696	3,598,765	7,190,139
			Total general revenues and transfers		242,874,903	150,853	243,025,756	3,663,778	166,431,487	413,121,021
			Change in net position		40,380,517	191,588	40,572,105	4,197,507	15,675,093	60,444,705
			Net position (deficit), beginning of year, as previously presented		475,783,937	2,980,715	478,764,652	196,380,464	(12,779,422)	662,365,694
			Restatement - change in accounting principle		(5,091,410)	-	(5,091,410)	(687,938)	(10,533,627)	(16,312,975)
			Net position (deficit), beginning of year, as restated		470,692,527	2,980,715	473,673,242	195,692,526	(23,313,049)	646,052,719
			Net position (deficit), end of year		\$ 511,073,044	\$ 3,172,303	\$ 514,245,347	\$ 199,890,033	\$ (7,637,956)	\$ 706,497,424

See accompanying notes to basic financials statements.

County of James City, Virginia
Balance Sheet
Governmental Funds
June 30, 2025

	Major Funds				Nonmajor governmental funds	Total governmental funds
	General	Capital projects	Debt service	Grants and special projects		
Assets						
Cash and cash equivalents (Note 2)	\$ 18,395,206	\$ 92,131,541	\$ -	\$ 9,633,923	\$ 9,845,869	\$ 130,006,539
Investments (Note 2)	88,769,605	-	-	-	-	88,769,605
Restricted cash and cash equivalents (Note 2)	1,956,388	75,182,751	-	4,228,723	430,834	81,798,696
Receivables, net of allowance:						
Taxes	37,706,035	-	-	-	-	37,706,035
Interest	-	853,152	-	-	-	853,152
Leases (Note 16)	4,389,369	-	-	-	-	4,389,369
Loans, net (Note 3)	-	-	-	-	294,589	294,589
Miscellaneous (Note 3)	6,105,459	-	-	1,063,207	105,783	7,274,449
Due from component units (Note 7)	6,758,237	451,468	-	-	-	7,209,705
Due from other governments (Note 5)	5,796,569	705,000	-	604,990	485,770	7,592,329
Inventory	272,369	-	-	-	-	272,369
Prepaid items	20,279	-	-	-	-	20,279
Total assets	<u>\$ 170,169,516</u>	<u>\$ 169,323,912</u>	<u>\$ -</u>	<u>\$ 15,530,843</u>	<u>\$ 11,162,845</u>	<u>\$ 366,187,116</u>
Liabilities						
Accounts payable	\$ 5,292,528	\$ 4,439,267	\$ -	\$ 8,452,658	\$ 447,572	\$ 18,632,025
Retainage payable	-	92,441	-	2,124	572	95,137
Accrued payroll	535,898	-	-	5,655	7,903	549,456
Due to component units (Note 5)	-	2,869,434	-	296,151	-	3,165,585
Payables from restricted assets	1,956,388	240,108	-	-	56,573	2,253,069
Unearned revenues (Note 8)	572,027	800,988	-	3,917,729	355,800	5,646,544
Total liabilities	<u>8,356,841</u>	<u>8,442,238</u>	<u>-</u>	<u>12,674,317</u>	<u>868,420</u>	<u>30,341,816</u>
Deferred Inflows of Resources						
Unavailable revenue (Note 8)	28,546,422	-	-	1,160,205	34,067	29,740,694
Leases (Note 16)	3,927,296	-	-	-	-	3,927,296
Total deferred inflows of resources	<u>32,473,718</u>	<u>-</u>	<u>-</u>	<u>1,160,205</u>	<u>34,067</u>	<u>33,667,990</u>
Fund Balances						
Fund balances:						
Nonspendable:						
Inventory	272,369	-	-	-	-	272,369
Prepaid items	20,279	-	-	-	-	20,279
Restricted:						
Debt service - bond proceeds held in escrow	-	74,942,643	-	-	-	74,942,643
Grants and special projects	-	-	-	924,447	-	924,447
Non-major governmental funds	-	-	-	-	3,849,032	3,849,032
Committed:						
Education	12,562,153	-	-	-	-	12,562,153
Capital projects	4,000,000	1,729,252	-	-	-	5,729,252
Debt service	907,500	-	-	-	-	907,500
Grants and special projects	-	-	-	510,901	-	510,901
Non-major governmental funds	-	-	-	-	2,575,797	2,575,797
Assigned:						
General	1,314,598	-	-	-	-	1,314,598
Capital projects	-	84,209,779	-	-	-	84,209,779
Debt service	22,246,901	-	-	-	-	22,246,901
Grants and special projects	-	-	-	260,973	-	260,973
Non-major governmental funds	-	-	-	-	3,835,529	3,835,529
Unassigned	88,015,157	-	-	-	-	88,015,157
Total fund balances	<u>129,338,957</u>	<u>160,881,674</u>	<u>-</u>	<u>1,696,321</u>	<u>10,260,358</u>	<u>302,177,310</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 170,169,516</u>	<u>\$ 169,323,912</u>	<u>\$ -</u>	<u>\$ 15,530,843</u>	<u>\$ 11,162,845</u>	<u>\$ 366,187,116</u>

See accompanying notes to basic financials statements.

County of James City, Virginia
Balance Sheet
Governmental Funds
June 30, 2025

Reconciliation of the Balance Sheet for governmental funds to the government-wide statement of net position:

Ending fund balance, governmental funds	\$ 302,177,310
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Amounts reported for governmental activities in the Balance Sheet are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	342,003,214
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Land held for resale and future development used in governmental activities are not financial resources and, therefore, are not reported in the funds.	988,100
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Some receivables are not available to pay for current-period expenditures and, therefore, are unavailable revenue in the funds.	29,740,694
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Differences between expected and actual experiences, assumption changes, and net differences between projected and actual earnings and contributions subsequent to the measurement date for the postretirement benefits (pension and OPEB) are recognized as deferred outflows of resources and deferred inflows of resources on the statement of net position.

Deferred outflows - pension related	\$ 15,707,602	
Deferred outflows - OPEB related	1,061,193	
Deferred inflows - pension related	(6,487,492)	
Deferred inflows - OPEB related	(1,686,328)	
		8,594,975

Unmatured interest payable reported in governmental activities will not be paid with current financial resources and, therefore, is not reported in the funds.	(788,472)
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Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.

General obligation bonds, net	(13,617,216)	
Lease revenue bonds (EDA payable), net	(123,090,689)	
Financed purchases	(1,940,533)	
Lease payable	(931,387)	
Subscription liability	(2,679,878)	
Net pension liability	(24,369,876)	
Net OPEB liabilities	(5,713,185)	
Compensated absences	(11,149,273)	
		(183,492,037)

Deferred charge on refundings, net represent an acquisition of net position that is applicable to a future reporting period and, therefore, is not reported in the governmental funds.	(1,105,715)
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The Internal Service Fund is used by management to provide certain goods and services to governmental funds. The assets and liabilities of the Internal Service Fund is included in the governmental activities in the Statement of Net Position.

	12,954,975
Net position, governmental activities	\$ 511,073,044

See accompanying notes to basic financials statements.

County of James City, Virginia
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year ended June 30, 2025

	Major Funds				Nonmajor governmental funds	Total governmental funds
	General	Capital projects	Debt service	Grants and special projects		
Revenues:						
General property taxes	\$ 177,723,999	\$ -	\$ -	\$ -	\$ -	\$ 177,723,999
Other local taxes	48,410,182	-	-	-	947,062	49,357,244
Permits, privilege fees and regulatory licenses	2,086,041	-	-	53,000	-	2,139,041
Fines and forfeitures	196,181	-	-	-	-	196,181
Use of money and property	1,017,214	9,131,038	1,722,329	-	-	11,870,581
Charges for services	9,844,995	-	-	-	132,197	9,977,192
Miscellaneous	374,931	2,134,320	40,078	155,352	98,103	2,802,784
Intergovernmental:						
Local	-	-	-	267,490	269,527	537,017
Commonwealth	16,375,989	738,739	-	10,263,920	2,737,463	30,116,111
Federal	27,710	37,904	-	5,529,871	6,096,454	11,691,939
Total revenues	256,057,242	12,042,001	1,762,407	16,269,633	10,280,806	296,412,089
Expenditures:						
Current:						
General government administration	19,501,467	-	52,880	3,349,538	-	22,903,885
Judicial administration	5,740,861	-	-	407,655	1,506,415	7,654,931
Public safety	44,656,122	-	-	762,701	4,504	45,423,327
Public works	13,756,619	-	-	1,007,045	-	14,763,664
Health and human services	3,815,559	-	-	1,766,651	7,146,456	12,728,666
Education	90,953,073	-	-	359,497	-	91,312,570
Parks, recreation and cultural	15,846,754	-	-	337,666	7,023	16,191,443
Community development	5,763,778	-	-	8,668,031	5,813,920	20,245,729
Debt service:						
Principal	-	-	15,507,023	-	-	15,507,023
Interest and other fiscal charges	-	-	4,508,952	-	-	4,508,952
Bond issuance costs	-	605,470	-	-	-	605,470
Lease financing - principal	197,310	-	-	-	22,954	220,264
Lease financing - interest	23,596	-	-	-	5,440	29,036
Subscription financing - principal	934,931	34,560	-	54,168	5,373	1,029,032
Subscription financing - interest	79,137	-	-	-	742	79,879
Capital outlay - County	-	19,836,187	-	-	-	19,836,187
Capital outlay - Public Schools	-	11,211,322	-	-	-	11,211,322
Total expenditures	201,269,207	31,687,539	20,068,855	16,712,952	14,512,827	284,251,380
Excess (deficiency) of revenues over (under) expenditures	54,788,035	(19,645,538)	(18,306,448)	(443,319)	(4,232,021)	12,160,709
Other financing sources (uses):						
Transfers in (Note 4)	113,295	41,663,286	19,975,485	832,842	6,672,133	69,257,041
Transfers out (Note 4)	(57,602,341)	(946,416)	(1,669,037)	(8,661,508)	(1,127,739)	(70,007,041)
Bonds issued	-	69,475,000	-	-	-	69,475,000
Premium on bonds issued	-	6,046,990	-	-	-	6,046,990
Lease issuances	312,051	-	-	-	-	312,051
Subscription issuances	1,074,699	183,747	-	145,425	-	1,403,871
Total other financing sources (uses), net	(56,102,296)	116,422,607	18,306,448	(7,683,241)	5,544,394	76,487,912
Net change in fund balances	(1,314,261)	96,777,069	-	(8,126,560)	1,312,373	88,648,621
Fund balances, beginning of year	130,653,218	64,104,605	-	9,822,881	8,947,985	213,528,689
Fund balances, end of year	\$ 129,338,957	\$ 160,881,674	\$ -	\$ 1,696,321	\$ 10,260,358	\$ 302,177,310

See accompanying notes to basic financials statements.

County of James City, Virginia
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year ended June 30, 2025

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of governmental funds to the Statement of Activities:

Net change in fund balances, governmental funds \$ 88,648,621

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures; however, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This amount represents the difference between depreciation expense and capital outlay expenditures.

Depreciation and amortization expense	\$ (16,441,182)	
Capital outlay expenditures	24,534,034	
Loss on disposal of capital assets	<u>(1,219,134)</u>	6,873,718

Land purchased for resale and future development is not reported in the governmental funds however, is reflected in the Statement of Activities. Other assets increased by this amount this year. 149,100

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. Unavailable revenues increased by this amount this year. 1,053,569

Bond and other debt proceeds provide current financial resources to governmental funds, but issuing debt increases long term liabilities in the Statement of Net Position. Repayment of bond and other debt principal is an expenditure in the governmental funds, but repayment reduces long term liabilities in the Statement of Net Position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.

Bonds issued	(69,475,000)	
Premium on bonds issued	(6,046,990)	
Lease issuances	(312,051)	
Subscription issuances	(1,403,871)	
Principal payments on bonds and financed purchases	15,507,023	
Principal payments on leases	220,264	
Principal payments on subscriptions	1,029,032	
Amortization on premium	1,791,226	
Amortization on deferred charge on refundings	<u>160,650</u>	(58,529,717)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Compensated absences	(1,292,619)	
Interest payable	(605,958)	
Pension expense, net of employer contributions	1,724,050	
OPEB expense, net of employer contributions	<u>615,205</u>	440,678

The Internal Service Fund is used by management to charge the costs of certain activities to other funds. The net income of the Internal Service Fund is reported in governmental activities in the Statement of Activities.

1,744,548

Change in net position, governmental activities \$ 40,380,517

See accompanying notes to basic financial statements.

County of James City, Virginia
Statement of Net Position
Proprietary Funds
June 30, 2025

	Governmental- type activities - Internal Service Fund	Business-type activities - Enterprise Fund
	Health and dental claims	Economic Development Authority
Assets		
Current assets:		
Cash and cash equivalents	\$ 13,751,849	\$ 2,527,401
Miscellaneous receivables - rebates, refunds, and bond fees	433,093	71,714
Lease receivables, due within one year	-	37,498
Total current assets	<u>14,184,942</u>	<u>2,636,613</u>
Noncurrent assets:		
Lease receivables, due in more than one year	-	616,886
Capital assets, depreciable, net	-	499,464
Total noncurrent assets	<u>-</u>	<u>1,116,350</u>
Total assets	<u><u>\$ 14,184,942</u></u>	<u><u>\$ 3,752,963</u></u>
Liabilities		
Current liabilities:		
Accounts payable	\$ 195,967	\$ -
Claims payable	1,034,000	-
Total current liabilities	<u>1,229,967</u>	<u>-</u>
Deferred Inflows of Resources		
Deferred inflows, leases	<u>-</u>	<u>580,660</u>
Net Position		
Net investment in capital assets	-	499,464
Unrestricted	12,954,975	2,672,839
Total net position	<u>12,954,975</u>	<u>3,172,303</u>
Total liabilities, deferred inflows of resources, and net position	<u><u>\$ 14,184,942</u></u>	<u><u>\$ 3,752,963</u></u>

See accompanying notes to basic financials statements.

County of James City, Virginia
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
Year ended June 30, 2025

	Governmental- type activities - Internal Service Fund	Business-type activities - Enterprise Fund
	Health and dental claims	Economic Development Authority
Operating revenues:		
Charges for services	\$ 15,865,772	\$ -
Lease revenue	-	62,451
Bond fees	-	77,945
Miscellaneous	64,613	-
Total operating revenues	<u>15,930,385</u>	<u>140,396</u>
Operating expenses:		
Claims	12,465,633	-
Contractual services	2,408,274	13,662
Materials and supplies	61,930	-
Community development and promotion	-	61,444
Depreciation	-	24,555
Total operating expenses	<u>14,935,837</u>	<u>99,661</u>
Operating income	<u>994,548</u>	<u>40,735</u>
Nonoperating revenues:		
Interest income	-	150,853
Income before transfers	<u>994,548</u>	<u>191,588</u>
Transfers In	<u>750,000</u>	<u>-</u>
Change in net position	1,744,548	191,588
Net position, beginning of year	11,210,427	2,980,715
Net position, end of year	<u><u>\$ 12,954,975</u></u>	<u><u>\$ 3,172,303</u></u>

See accompanying notes to basic financials statements.

County of James City, Virginia
Statement of Cash Flows
Proprietary Funds
Year ended June 30, 2025

	Governmental- type activities - Internal Service Fund	Business-type activities - Enterprise Fund
	Health and dental claims	Economic Development Authority
Cash flows from operating activities:		
Receipts from users	\$ 16,062,357	\$ 127,917
Payments for personnel services	(12,720,508)	-
Payments to suppliers of goods and services	(2,473,926)	(78,306)
Net cash provided by operating activities	<u>867,923</u>	<u>49,611</u>
Cash flows from noncapital financing activities:		
Transfers from other funds	<u>750,000</u>	<u>-</u>
Cash flows from investing activities:		
Interest received	<u>-</u>	<u>151,005</u>
Increase in cash and cash equivalents	1,617,923	200,616
Cash and cash equivalents, beginning of year	<u>12,133,926</u>	<u>2,326,785</u>
Cash and cash equivalents, end of year	<u><u>\$ 13,751,849</u></u>	<u><u>\$ 2,527,401</u></u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ 994,548	\$ 40,735
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	-	24,555
Change in operating assets, liabilities, and deferred inflows:		
Decrease in miscellaneous receivables	131,972	2,653
Decrease in lease receivable	-	32,594
Decrease in accounts payable	(136,597)	(3,200)
Decrease in claims payable	(122,000)	-
Decrease in deferred inflows - leases	-	(47,726)
Net cash provided by operating activities	<u><u>\$ 867,923</u></u>	<u><u>\$ 49,611</u></u>

See accompanying notes to basic financials statements.

Exhibit 8

County of James City, Virginia
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2025

	Custodial funds
Assets	
Cash, cash equivalents and investments	\$ 26,806,650
Restricted cash, cash equivalents, and investments	2,250,000
Accounts receivable	381,353
Due from other governmental units	7,724,668
Total assets	<u>\$ 37,162,671</u>
Liabilities	
Accounts payable	\$ 3,672,804
Retainage payable	119,729
Accrued payroll	142,250
Unearned revenue	900,800
Total liabilities	<u>4,835,583</u>
Net Position	
Restricted:	
Individuals	22,682
Organizations	6,595,548
Other governments	25,708,858
Total net position	<u>32,327,088</u>
Total liabilities and net position	<u>\$ 37,162,671</u>

See accompanying report of independent auditor.

Exhibit 9

County of James City, Virginia
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
Year Ended June 30, 2025

	Custodial funds
Additions	
Fees from members	\$ 11,666,857
Operating grants and contributions	17,400,512
Capital grants and contributions	3,721,291
Charges for services	5,177,531
Use of money and property	1,627,920
Other	360,729
Total additions	<u>39,954,840</u>
Deductions	
Personnel expenses	20,417,010
Materials and contractual services	11,029,410
Furniture and equipment	4,082,308
Other	59,972
Total deductions	<u>35,588,700</u>
Net increase in fiduciary net position	4,366,140
Net position, beginning of year	27,960,948
Net position, end of year	<u><u>\$ 32,327,088</u></u>

See accompanying report of independent auditor.

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1) Summary of Significant Accounting Policies

The James City County (the County or the Primary Government) operates under the County Administrator form of government (as defined under Virginia Law). The elected five-member Board of Supervisors appoints a County Administrator to serve as the Chief Executive Officer of the County.

The accompanying financial statements of the County conform to accounting principles generally accepted in the United States of America (GAAP) applicable to government units promulgated by the Governmental Accounting Standards Board (GASB). The County's significant accounting and reporting policies are described below.

The Financial Reporting Entity

As defined by GAAP, the financial reporting entity consists of the Primary Government and its component units, which are legally separate organizations for which the Board of Supervisors of the County is financially accountable or closely related. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either (a) the ability to impose will by the primary government, or (b) the possibility that the component unit will provide a financial benefit or impose a financial burden on the Primary Government. In addition, an organization that is closely related to or financially integrated with a Primary Government should be reported as a component unit if the nature and significance of that relationship warrants the inclusion of the organization in the reporting entity.

These financial statements present the County and its component units. The component units discussed below are included in the County's Reporting Entity because of the significance of the operational or financial relationships with the County.

Blended Component Unit

The James City County Economic Development Authority (the EDA) is a legally, separate entity that is responsible for industrial and commercial development in the County and makes recommendations to the James City County Board of Supervisors. The EDA consists of seven members appointed by the County's Board of Supervisors. The County's General Fund provides financial support by making direct payments of substantially all of the debt service expenses of the EDA which fulfills the requirements for reporting the EDA as a blended component unit under GAAP and consequently, the EDA is reported as a business-type activity in the County's financial statements. Separate audited financial statements may be obtained from the Director of Economic Development, 101-D Mounts Bay Road, Williamsburg, Virginia 23185.

Discretely Presented Component Units

The Williamsburg-James City County Public Schools (the Public Schools) pursuant to an agreement dated January 14, 1954, as amended, are responsible for educating the school-age population of the City of Williamsburg, Virginia (the City) and the County. Two members of the School Board are appointed by the City Council of the City. Five members of the School Board represent James City County and are elected by the citizens of James City County. Although the Public Schools are legally separate, the County is financially accountable due to the significance of the fiscal dependency relationship with the Public Schools. Local costs related to operations and capital projects of the Public Schools are apportioned between the participating localities in accordance with the agreement, as amended. Per the agreement, the apportionment is based on school enrollment and for the fiscal year ended June 30, 2025, the County share was 89.73% and the City's share was 10.27%. Separate audited financial statements may be obtained from the Public Schools' Finance Department, 117 Ironbound Road, Williamsburg, Virginia 23185.

The James City Service Authority (the Authority) was established on June 30, 1969, by resolution of the Board of Supervisors of James City County, Virginia and was chartered by the Commonwealth of Virginia State Corporation Commission in July 1969 to provide water and sewer service to County residents as permitted under the *Code of Virginia*, 1950, as amended (the Enabling Act). The Authority serves all the citizens and businesses of the County and is governed by a Board of Directors that is comprised of the County's elected Board of Supervisors. The County does not have operational responsibility over the Authority, but the Authority is considered to be financially integrated with the County based on the nature and significance of its relationship with the County. The County's Strategic Plan includes a sustainable long-term water supply as a primary goal, which is to be achieved through the efforts of the Authority. In addition, the Authority has adopted other Strategic Plan goals in developing its initiatives. As a result, the County's Strategic Plan serves as the basis for budgetary and operational decisions of both the County and the Authority and financially integrates these entities.

1) Summary of Significant Accounting Policies, Continued

Consequently, the Authority is included as a discretely presented component unit in the County's financial statements. Separate audited financial statements may be obtained from the Department of Financial and Management Services, 101-F Mounts Bay Road, P.O. Box 8784, Williamsburg, Virginia 23187-8784.

Joint Venture Government Organizations

The County participates in several governmental organizations created as separate legal entities under the laws of the Commonwealth of Virginia. These entities have sufficient autonomy in the management of their affairs to distinguish them as separate from the administrative organization of the County, although the County Board of Supervisors appoints certain members of their governing bodies. While the County may have some reversionary interest in the assets of these entities in the event they are dissolved, the nature and extent of that interest would be subject to negotiation at the time of dissolution. Separate audited financial statements for these entities may be obtained from the Department of Financial and Management Services of James City County, 101-F Mounts Bay Road, P.O. Box 8784, Williamsburg, Virginia 23187-8784, except for the Colonial Community Corrections Program, Inc., the Virginia Peninsulas Public Service Authority, and the Williamsburg Regional Library.

The Colonial Community Corrections Program (the Program) serves the Counties of James City, New Kent, York and Charles City, and the City of Williamsburg. The Program is fiscally independent, and there is no financial benefit or burden relationship with the County. The County is the fiscal and administrative agent, and the Program is included as a special revenue fund in the County's financial statements.

The Virginia Peninsula Regional Jail Authority (the Jail Authority) was organized and exists pursuant to resolutions adopted in 1993 by and between the Cities of Williamsburg and Poquoson and the Counties of James City and York. The Jail Authority is operated by a board. Each member jurisdiction appoints one member and the sheriff from that jurisdiction. The County, as fiscal agent, appoints one additional member. The Jail Authority is a legally separate organization, and the County cannot impose its will on the Jail Authority. The Jail Authority is fiscally independent, and there is no financial benefit or burden relationship with the County. The County is charged user fees based on inmate population to cover direct and indirect costs of the Jail Authority. The County is fiscal agent for the Jail Authority and has control over the Jail Authority's assets. These assets are not derived solely from the County's revenues, from the County's mandated or voluntary nonexchange transactions, or from the County's provision of goods or services to the Jail Authority. Instead, these assets are for the benefit of the Jail Authority. As a result, the Jail Authority's financial transactions are included as a custodial fund in the County's fiduciary financial statements.

The Middle Peninsula Juvenile Detention Commission (the Commission) was created as a political subdivision of the Commonwealth of Virginia by resolutions adopted in 1993. The member jurisdictions are as follows: Caroline County, Charles City County, Essex County, Gloucester County, Hanover County, James City County, King and Queen County, King William County, Lancaster County, Mathews County, Middlesex County, New Kent County, Northumberland County, City of Poquoson, Richmond County, Westmoreland County, City of Williamsburg, and York County. The Commission is operated by a board. Each member jurisdiction appoints one member. The Commission is a legally separate organization, and the County cannot impose its will on the Commission. The Commission is fiscally independent, and there is no financial benefit or burden relationship with the County. The County is charged user fees based on juvenile population to cover direct and indirect costs of the Commission. The County is fiscal agent for the Commission and has control over the Commission's assets. These assets are not derived solely from the County's revenues, from the County's mandated or voluntary nonexchange transactions, or from the County's provision of goods or services to the Commission. Instead, these assets are for the benefit of the Commission. As a result, the Commission's financial statements are included as a custodial fund in the County's fiduciary financial statements.

The Williamsburg Area Transit Authority (the Transit Authority) was created as a political subdivision of the Commonwealth of Virginia by resolutions adopted in 2008. Members include the County, City of Williamsburg, County of York, and the Colonial Williamsburg Foundation. The Transit Authority is governed by a board, consisting of five representatives appointed by the members. The Transit Authority is a legally separate organization, and the County cannot impose its will on the Transit Authority. The Transit Authority is fiscally independent from the County, and there is no financial benefit or burden relationship with the County.

The County is fiscal agent for the Transit Authority and has control over the Transit Authority's assets. These assets are not derived from solely the County's revenues, from the County's mandated or voluntary nonexchange transactions, or from the County's provision of goods or services to the Transit Authority.

1) Summary of Significant Accounting Policies, Continued

Instead, these assets are for the benefit of the Transit Authority. As a result, the Transit Authority's financial statements are included as a custodial fund in the County's fiduciary financial statements.

The Williamsburg Area Medical Assistance Corporation (the Corporation) was incorporated on February 19, 1993. The Corporation provides a primary medical care clinic to economically disadvantaged persons in the Counties of James City and York and the City of Williamsburg. The County appoints two board members to the Corporation. The Corporation is a legally separate organization, and the County cannot impose its will on the Corporation. The program is fiscally independent, and there is no financial benefit or burden relationship with the County. However, the County is fiscal agent for the Corporation and has control over the Corporation's assets. These assets are not derived solely from the County's revenues, from the County's mandated or voluntary nonexchange transactions, or from the County's provision of goods or services to the Corporation. Instead, these assets are for the benefit of the Corporation. As a result, the Corporation's financial transactions are included as a custodial fund in the County's fiduciary financial statements.

The Williamsburg Regional Library (the Library) pursuant to an agreement dated May 26, 1977, as amended, provides library services to the City of Williamsburg, James City County and York County. The Library is operated by a board of trustees. The County appoints 6 trustees, the City of Williamsburg appoints 4 trustees and York County appoints 1 trustee. The Library is a legally separate organization, and the County cannot impose its will on the trustees. The Library is fiscally independent, and there is no financial benefit or burden relationship with the County; therefore, it is not included in the County's financial statements. Separate audited financial statements may be obtained from the Library, 7770 Croaker Road, Williamsburg, Virginia 23188.

The Virginia Peninsulas Public Service Authority (the Public Service Authority) was created pursuant to the *Code of Virginia*, 1950, as amended, between the Cities of Hampton, Newport News, Poquoson and Williamsburg, and the Counties of Essex, Gloucester, James City, King and Queen, King William, Mathews, Middlesex and York. Each jurisdiction appoints one board member. The Public Service Authority is a legally separate organization, and the County cannot impose its will on the Public Service Authority. The Public Service Authority is fiscally independent, and there is no financial benefit or burden relationship with the County; therefore, it is not included in the County's financial statements. Separate audited financial statements may be obtained from the Public Service Authority, 475 McLaws Circle, Suite 3B, Williamsburg, Virginia 23185-5676.

The Eastern Virginia Regional Industrial Facility Authority (EVRIFA) was created pursuant to the Virginia Regional Industrial Facilities Act, Chapter 64, Title 15.2, Section 15.2-6400, et seq., of the Code to provide a regional authority mechanism for member localities to cooperate in developing, owning, and operating one or more facilities through combined action. EVRIFA was established in November 2018. A separate thirteen-primary member board, of which the County Board of Supervisor serves as a member and the County appoints one representative, governs the EVRIFA. EVRIFA is fiscally independent of the County because substantially all of its income is generated from a GO Virginia grant. Separate audited financial statements may be obtained from the City of Hampton at 22 Lincoln Street, Hampton, Virginia 23669.

The Historic Triangle Recreational Facilities Authority (HTRFA) was formed to oversee the construction and management of regional recreational facilities as part of the redevelopment of 160+ acres alongside the Colonial Williamsburg Visitor Center. HTRFA is tasked with leasing the property, procuring the construction and financing for the project, and managing the operations of the facility once it has been constructed. The governing bodies are the City of Williamsburg, which is the fiscal agent, James City County and York County. HTRFA has members from the three localities to oversee the regional indoor sports facility planned for property near the Colonial Williamsburg Visitor Center.

The Regional 9-1-1 Emergency Communications Center (the Center) was created pursuant to an agreement dated July 17, 2023, with York County. The County and York's emergency dispatch centers were consolidated into one larger center located in and run by York. The Center handles all fire, police, and emergency medical calls for the County, York, and the Cities of Williamsburg and Poquoson. The Center is jointly funded by each of the localities of which it serves.

Basis of Presentation

Government-Wide and Fund Financial Statements

The accompanying basic financial statements include both government-wide (based on the County as a whole) and fund financial statements. Both the government-wide and fund financial statements (within the basic financial statements) categorize primary activities as either governmental or business-type.

1) Summary of Significant Accounting Policies, Continued

In the government-wide Statement of Net Position, the governmental and business-type activities' columns (a) are presented on a consolidated basis by column, and (b) are reflected on a full accrual basis of accounting and economic resources measurement focus, which incorporates long-term assets and receivables as well as long-term debt and obligations. The County generally first uses restricted assets for expenses incurred for which both restricted and unrestricted assets are available. The County may defer the use of restricted assets based on a review of the specific transaction.

The government-wide Statement of Activities reflects both the gross and net cost per functional category that are otherwise supported by general government or business-type activities' revenues. The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants and contributions. The program revenues must be directly associated with the function or a business-type activity. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operation or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues. Administrative overhead charges are allocated to the programs and included in direct expenses. The operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

In the fund financial statements, financial transactions and accounts of the County are organized on the basis of funds. The operation of each fund is considered to be an independent fiscal and separate accounting entity, with a self-balancing set of accounts recording cash and/or other financial resources together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The governmental funds' statements are presented on a current financial resources measurement focus and modified accrual basis of accounting. Since the governmental funds' statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental activities' column, a reconciliation is presented which explains the adjustments necessary to reconcile the fund financial statements to the governmental activities' column of the government-wide financial statements. The County's proprietary funds' financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. The County's fiduciary funds are presented in the fund financial statements. Given that, by definition, these assets are being held for the benefit of third parties and cannot be used to address activities or obligations of the County, these funds are not incorporated into the government-wide statements.

The County reports the following major governmental funds:

General Fund: The general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in other funds. A significant part of the General Fund's revenues is contributed to the joint-school system or is transferred to other funds, principally to fund debt service, capital projects and social services requirements.

Capital Projects Fund: Accounts for financial resources to be used for the acquisition or construction of major capital facilities.

Debt Service Fund: Accounts for the accumulation of resources for, and the payment of principal, interest, and related costs on long-term debt of governmental funds.

Grants and Special Projects Fund: Accounts for the financial resources to be used for grant programs and special projects, including American Rescue Plan Act funds and related projects.

Additionally, the County reports the following fund types:

Proprietary Funds are used to account for the Primary Government's ongoing organizations and activities similar to those often found in the private sector.

1) Summary of Significant Accounting Policies, Continued

The County reports the following proprietary funds:

Enterprise Fund: the EDA is a blended component unit of the County whose economic development operations are reported as a major fund.

Internal Service Fund: accounts for the payment of claims and other expenses related to medical and dental benefits provided to employees and retirees.

Nonmajor Governmental Funds: include special revenue funds which account for revenue derived from specific sources that are restricted by legal and regulatory provisions to finance specific activities of the County. These funds consist of Virginia Public Assistance, Colonial Community Corrections, Housing and Neighborhood Development, Donation Trust, and Tourism.

Fiduciary Funds: used to account for assets held by the County in a trustee capacity or as a custodian for individuals, private organizations, other governmental units and/or other funds. The County's Fiduciary Funds consist of the following Custodial Funds: Special Welfare, Williamsburg Area Medical Assistance Corporation, Regional Jail, Juvenile Detention, and Williamsburg Area Transit Authority.

Basis of Accounting and Measurement Focus

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using the current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the Balance Sheet in the funds statements. Long-term assets and long-term liabilities are included in the government-wide statements. Operating statements of the governmental funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The accompanying fund financial statements of the governmental funds are maintained and reported on the modified accrual basis of accounting using the current financial resources measurement focus. Under this method, revenues are recognized when measurable and available. Revenues are generally considered available to be used to pay liabilities of the current period if they are collectible within the current period or within 45 days thereafter, or within 90 days thereafter for intergovernmental reimbursement grants. In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the individual programs are used as guidance. There are essentially two types of those revenues. In one, monies must be expended for the specific purpose or project before any amounts will be paid to the County, which is usually within 90 days; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditures are generally recorded when the fund liability is incurred. Interest on long-term debt is recorded when due.

Real estate and personal property taxes are recorded as revenues and receivables when levied and billed, net of allowances for uncollectible amounts. Property taxes levied but not collected within 45 days after year end are reflected as deferred revenues. Sales taxes, which are collected by the state and subsequently remitted to the County, are recognized as revenues and receivables upon execution of the sale, which is generally two months preceding receipt by the County. License and permits, fines and rents are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded at fair value as earned since they are measurable and available.

The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and all liabilities associated with the operation of these activities are included on the Statement of Net Position. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements and donations.

Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

1) Summary of Significant Accounting Policies, Continued

Cash and Cash Equivalents

For purpose of the statement of cash flows, cash equivalents are defined as short-term, highly liquid investments that are both (a) readily convertible to known amounts of cash, and (b) so near maturity that they present insignificant risk of changes in value because of changes in interest rates. Generally, the County considers investments with original maturities of 90 days or less to be cash equivalents.

Investments

Investments are reported at fair value except for the position in Virginia's Local Government Investment Pool (LGIP) which in accordance with state law, is reported at amortized cost. The County determines fair value in accordance with GAAP, which requires the use of valuation techniques, which are appropriate under the circumstances and are either a market approach, a cost approach, or an income approach. GAAP establishes a hierarchy of inputs used to measure fair value consisting of three levels. Level 1 inputs are quoted prices in active markets for identical assets or liabilities. Level 2 inputs are inputs, other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. The County uses a market approach as the valuation technique for Level 2 inputs. Level 3 inputs are unobservable inputs, such as management's assumption of the default rate among underlying mortgages of a mortgage-backed security. GAAP contains note disclosure requirements regarding the hierarchy of valuation inputs and valuation techniques that was used for the fair value measurements.

Allowance for Uncollectible Accounts

The County calculates its allowance for uncollectible accounts using historical collection data and specific account analysis.

Inventory

All inventories, which consist of materials and supplies, are valued at cost using the average-cost method. Reported inventories are accounted for under the consumption method (i.e., recorded as expenditures when used) in the governmental funds. The cost is recorded as an expenditure at the time individual inventory items are consumed. Quantities on hand at year end are recorded at cost on the balance sheet with an offset to nonspendable fund balance, which indicates that they do not constitute available spendable resources.

Capital Assets

Capital outlays are recorded as expenditures of the governmental funds and as assets in the accompanying government-wide financial statements to the extent the County's capitalization thresholds are met. In fiscal year 2025, the County updated its asset capitalization threshold for Subscriptions from \$10,000 to \$50,000. This update was treated prospectively as a change in accounting estimate.

The costs of major improvements are capitalized while the cost of maintenance and repairs, which do not improve or extend the list of an asset are expensed. When capital assets are sold or retired, the cost and related accumulated depreciation, if applicable, are removed from the accounts, and any resulting gain or loss on disposal is included in non-operating revenues (expenses). Depreciation of capital assets is calculated on the straight-line basis over the following estimated useful lives.

The capitalization thresholds and estimated useful lives by asset class is as follows:

Asset Class	Threshold	Estimated Useful Life
Land and land leases	All	Greater than 1 year
Intangibles and Easements	\$10,000	5 years
Land improvements	\$10,000	20 years
Buildings	\$50,000	40 years
Building improvements	\$25,000	20 - 30 years
Infrastructure	\$25,000	20 - 25 years
Equipment and vehicles	\$10,000	6 - 20 years
Vehicles	\$10,000	3 - 10 years
Equipment / Building Leases	\$10,000 - \$50,000	Lease term (greater than 1 year)
Subscriptions	\$50,000	Subscription term (greater than 1 year)

1) Summary of Significant Accounting Policies, Continued

Property Taxes

Real property taxes are recognized as receivables when levied. Real property taxes attach as an enforceable lien on property automatically. Taxes are levied no later than October 1 and are due by December 5 and June 5. Property taxes levied in the current and prior year have been recorded in governmental activities as receivables as of the date the County has the legal right to receive payments thereon. Personal property taxes create a lien on the assessed property. The receivables collected during the fiscal year and during the first 45 days of the succeeding fiscal year are recognized in the General Fund as revenues in the current fiscal year. A penalty of 10% of the tax is assessed the business day after the due date on taxes outstanding as of those dates and interest at 10% per annum is added.

Bond Premiums, Discounts, and Issuance Costs

In the accompanying government-wide financial statements, bond premiums and discounts are deferred and amortized over the terms of the related issues on a straight-line basis, which approximates the effective interest method.

In the accompanying fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Interfund Transactions

Interfund transactions are reflected as either loans, services provided, reimbursements or transfers. Loans are reported as receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

Deferred Outflows and Inflows of Resources

In addition to assets and liabilities, the Statement of Net Position reports separate sections for deferred outflows of resources and deferred inflows of resources. Deferred outflows represent a consumption of net assets that applies to future periods and so will not be recognized as an outflow of resources until then. Deferred inflows represent an acquisition of net assets that applies to future periods and, therefore, will not be recognized as an inflow of resources until that time.

The County has the following items that qualify for reporting in these categories:

Deferred gain/loss on refunding: A deferred amount on refunding is a deferred outflows/inflows, which results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

Contributions subsequent to the measurement date for pensions and OPEB: These contributions are always a deferred outflow, which will be applied to the net pension or OPEB liability in the next fiscal year.

Differences between expected and actual experience for economic/demographic factors in the measurement of the total pension or OPEB liability: This difference will be recognized in pension or OPEB expense over the expected average remaining service life of all employees provided with benefits in the plan and may be reported as deferred inflows or outflows as appropriate.

Differences resulting from a change in proportion of the collective net pension and OPEB liabilities: This difference will be recognized in pension and OPEB expense over the expected average remaining service life of all employees provided with benefits in the plan and may be reported as a deferred inflow or outflow as appropriate.

Net difference between projected and actual earnings on pension and OPEB plan investments: This difference will be recognized in pension or OPEB expense over the closed five-year period and may be reported as a deferred outflow or inflow as appropriate.

Differences resulting from changes in assumptions on pension plan or OPEB investments: These differences will be recognized in pension or OPEB expense over the estimated remaining service life of employees subject to the plan.

1) Summary of Significant Accounting Policies, Continued

Value of lease receivables plus any payments received at or before the commencement of the lease term that relate to future periods: These values will be recognized as inflows of resources systematically over the term of the lease.

Encumbrances

Encumbrance accounting in which purchase orders, contracts, and other commitments for the expenditure of monies are recorded to reserve that portion of the applicable appropriations, is employed as an extension of formal budgetary integration. Outstanding encumbrances at year-end are reported in their appropriate fund balance classification in accordance with GAAP.

Fund Balances

Fund balance is classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. Fund balances are reported according to the following categories:

Nonspendable: Amounts that cannot be spent because they are not in spendable form or are legally or contractually required to be maintained intact. This classification includes inventories, assets held for sale, and long-term receivables.

Restricted: Amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Committed: Amounts that can be used only for the specific purposes determined by formal action of the Board of Supervisors by adoption of an ordinance and cannot be used for any other purpose unless the County removes or changes the specified use by taking the same type of action it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance may be redeployed for other purposes with appropriate due process.

Assigned: Amounts that are intended to be used for specific purposes, but do not meet the criteria as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the Board of Supervisors, or as delegated to the Director of Financial and Management Services. The Board of Supervisors has, by resolution, authorized the Director of Financial and Management Services to assign fund balance. Unlike commitments, assignments generally only exist temporarily, and additional action is not normally required to be taken for the removal of an assignment.

Unassigned: Includes the residual classification for the County's General Fund and includes all spendable amounts not contained in other classifications. Only the General Fund can report a positive unassigned fund balance. This includes the County's goal of maintaining a fiscal liquidity balance between 12%-15% of the total general governmental expenditures. The County's policy is to apply expenditures against restricted resources first when either restricted or unrestricted amounts are available. Within unrestricted fund balance, it is the County's policy to apply expenditures against committed amounts first, followed by assigned, and then unassigned amounts.

In a governmental fund other than the General Fund, a negative unassigned fund balance could result if expenditures incurred for a specific purpose exceed the amounts in the fund that are restricted, committed, and assigned for that purpose.

The use of the General Fund's unassigned fund balance may be necessary from time to time to meet unexpected events including, but not limited to: catastrophic (emergency funds in the event of natural or man-made disasters); financial opportunity (to enhance the well-being of the County or other such global purpose to protect its long-term fiscal security); operational (provide additional funds for limited unexpected needs); and revenue shortfalls (to provide limited funds to smooth fluctuations caused by changes in economic conditions). It is the County's policy that if the use of the General Fund's unassigned fund balance causes the balance to fall below the minimum fiscal liquidity balance of 12%, the Board of Supervisors will adopt a plan and a timeline for replenishing the balance to its minimum level.

County of James City, Virginia
Notes to Basic Financial Statements
June 30, 2025

1) Summary of Significant Accounting Policies, Continued

The constraints placed on fund balance at June 30, 2025, were as follows:

	General	Capital projects	Grants and special projects	Nonmajor governmental
Nonspendable:				
Inventory	\$ 272,369	\$ -	\$ -	\$ -
Prepaid items	20,279	-	-	-
Total	292,648	-	-	-
Restricted:				
Bond proceeds held in escrow	-	74,942,643	-	-
Judicial administration	-	-	519	-
Public safety	-	-	519,456	-
Health and welfare	-	-	370,834	-
Education	-	-	33,638	-
Community development	-	-	-	3,849,032
Total	-	74,942,643	924,447	3,849,032
Committed:				
Education	12,562,153	-	1,693	-
Health and welfare	-	-	115,420	-
Parks, recreation, and cultural	-	-	170,150	-
Capital projects	4,000,000	-	-	-
Debt service reserve	907,500	-	-	-
Community development	-	1,729,252	223,638	2,575,797
Total	17,469,653	1,729,252	510,901	2,575,797
Assigned:				
General government	201,436	16,778,296	260,973	-
Judicial administration	72,472	356,139	-	853,928
Public safety	259,900	4,549,495	-	108,010
Public works	479,989	26,963,414	-	-
Health and welfare	-	-	-	2,176,397
Education	-	10,653,817	-	-
Parks, recreation, and cultural	115,251	8,756,598	-	29,312
Community development	185,550	16,152,020	-	667,882
Debt service reserve	22,246,901	-	-	-
Total	23,561,499	84,209,779	260,973	3,835,529
Unassigned	88,015,157	-	-	-
Total	\$ 129,338,957	\$ 160,881,674	\$ 1,696,321	\$ 10,260,358

Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results could differ from those estimates and assumptions.

Leases

Lessee: The County is a lessee for noncancellable leases of equipment and property. The County recognizes a lease liability and a lease asset in the government-wide financial statements. At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made.

The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments. The County uses the interest rate charged by the lessor as the discount rate.

When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases. The lease term includes the non-cancellable period of the lease. In addition, the likelihood of any extension, renewal, or termination option is assessed in determining the lease term. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.

1) Summary of Significant Accounting Policies, Continued

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the Statement of Net Position.

Lessor: The County is a lessor for noncancellable leases of property. The County recognizes a lease receivable and deferred inflows of resources in the government-wide and governmental funds' financial statements. At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the County determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts. The County uses the interest rate included in the lease as the discount rate. When the interest rate is not provided, the interest rate implicit in the lease is determined and used as the discount rate. The lease term includes the non-cancellable period of the lease. In addition, the likelihood of any extension, renewal, or termination option is assessed in determining the lease term. Lease receipts included in the measurement of the lease receivable are composed of fixed payments from the lessee.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Subscription-Based Information Technology Arrangements (SBITAs)

The County has entered into various SBITAs. SBITAs are identified as a contract that conveys control of the right to use a SBITA vendor's information technology (IT) software, alone or in combination with tangible capital assets, as specified for a contract period of time in an exchange or exchange-like transaction. A contract conveys control of the right to use the underlying IT asset if it has both of the following:

- The right to obtain the present service capacity from use of the underlying IT asset as specified in the contract.
- The right to determine the nature and manner of use of the underlying IT asset specified in the contract.

The County recognizes the right -to-use subscription asset, which is an intangible capital asset, and a corresponding subscription liability in the Statement of Net Position at the commencement of the subscription term. The commencement of the subscription term occurs when the initial implementation state is completed and thus the asset is placed into service. At the commencement of a subscription, the County initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of subscription payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for SBITA payments made at or before the subscription commencement date, plus certain initial implementation stage costs. Subsequently, the subscription asset is amortized on a straight-line basis over the subscription term.

The County's uses the same key estimates and judgments and monitoring of changes in circumstances for SBITAs as leases. Subscription assets are reported with other depreciable capital assets and subscription liabilities are reported with long-term debt on the Statement of Net Position.

Adoption of New Accounting Statement

For fiscal year 2025, the County implemented Governmental Accounting Standards Board's (GASB) Statement No. 101, *Compensated Absences*. The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences, aligning that guidance under a unified model, and amending certain previously required disclosures. The unified recognition and measurement model in this statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave. The model also will result in a more robust estimate of the amount of compensated absences that a government will pay or settle, which will enhance the relevance and reliability of information about the liability for compensated absences.

County of James City, Virginia
Notes to Basic Financial Statements
June 30, 2025

1) Summary of Significant Accounting Policies, Continued

Compensated Absences

The County recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (for example, paid in cash to the employee) during or upon separation from employment. The liability for compensated absences is reported as incurred in the Statement of Net Position and includes salary-related benefits.

Below are the County's policies on the leave types that qualify for liability recognition for compensated absences:

- **Annual Leave:** The policy permits eligible employees to accumulate earned but unused annual leave up to the amount of leave that can be earned by an employee in a two-year period. Any excess above that annual maximum is forfeited. Upon separation of employment from the County, employees receive the monetary equivalent of their accrued annual leave up to the annual maximum.
- **Paid Time Off:** The policy permits eligible employees to accumulate earned but unused paid time off up to the amount of leave that can be earned in one and a half years. Any excess above that annual maximum is forfeited. Upon separation of employment, employees receive the monetary equivalent of their accrued paid time off up to the annual maximum.
- **Compensatory Time Earned:** The policy permits eligible employees to accumulate earned but unused compensatory time in lieu of overtime pay up to a maximum of 240 hours or 480 hours for employees in sworn public safety positions. For compensatory time earned during a fiscal year, employees receive the monetary equivalent for the balance of compensatory time that remains unused by September 30 of the following fiscal year.
- **Sick Leave:** The Authority's policy permits eligible employees to accumulate earned but unused sick leave with no maximum limit to the amount of sick leave that may be accrued. Upon separation of employment from the Authority, employees receive a monetary payment based on their sick leave balance up to maximum amounts that vary based on years of service. Employees who retire with 20 or more of continuous years of service are eligible to receive a monetary payment of \$15 per hour of sick leave, up to the maximum of \$20,000.
- **Sick Leave Bank:** VRS Plan 1 and 2 employees may elect to join the sick leave bank for the purpose of providing participating employees additional leave for extended illness or injury. The participating employees may be asked to contribute additional sick leave if the bank balance falls below a certain level.

Further information can be found in Note 18.

2) Cash, Cash Equivalents, and Investments

Primary Government

Cash, cash equivalents and investments at June 30, 2025, consisted of the following:

	Governmental activities	Fiduciary funds	Total
Bank deposits	\$ 40,032,093	\$ 5,597,106	\$ 45,629,199
Petty cash	6,700	1,500	8,200
Amounts held for others	-	643	643
Money market	185,518,291	16,937,974	202,456,265
Investments	88,769,605	6,519,427	95,289,032
Total	<u>\$ 314,326,689</u>	<u>\$ 29,056,650</u>	<u>\$ 343,383,339</u>
<u>Per Exhibit 1:</u>			
Cash and cash equivalents	\$ 143,758,388	\$ -	\$ 143,758,388
Investments	88,769,605	-	88,769,605
Restricted cash and cash equivalents	81,798,696	-	81,798,696
<u>Per Exhibit 8:</u>			
Cash, cash equivalents, and investments	-	26,806,650	26,806,650
Restricted cash and investments	-	2,250,000	2,250,000
Total	<u>\$ 314,326,689</u>	<u>\$ 29,056,650</u>	<u>\$ 343,383,339</u>

County of James City, Virginia
Notes to Basic Financial Statements
June 30, 2025

2) Cash, Cash Equivalents, and Investments, Continued

The business-type activities had cash and cash equivalents of \$2,527,401 as of June 30, 2025. Of this amount, \$64,608 was in bank deposits and \$2,462,793 was invested in the LGIP. The Fiduciary Funds total of \$29,056,650 is not a part of the government-wide financial statements.

Deposits with banks are fully covered by the Federal Deposit Insurance Corporation (FDIC) or collateralized in accordance with the Virginia Security for Public Deposits Act, Section 2.2-4400 et. seq. of the *Code of Virginia*.

Restricted cash, cash equivalents, and investments as of June 30, 2025, was:

Fund	Purpose	Amount	Total
Major governmental funds:			
General	Subdivision escrow		\$ 1,956,388
Capital projects	Unspent bond proceeds		75,182,751
Grants and special projects	ARPA grant	\$3,944,772	
	Other grants	<u>283,951</u>	<u>4,228,723</u>
Nonmajor governmental funds:			
Housing & Neighborhood Development	HUD escrows		430,834
		Total	<u><u>\$ 81,798,696</u></u>

Fair Value Hierarchy

GAAP establishes a hierarchy of valuation techniques based on inputs used to measure the fair value of an asset. Level 1 inputs are quoted prices in active markets for identical assets or liabilities. Level 2 inputs are inputs, other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. Level 3 inputs are unobservable inputs. The County uses a market approach as the valuation technique for Level 2 inputs. As of June 30, 2025, investments valued at fair value were as follows:

Investment Type	Cost	Fair value	Level 2
U.S. Treasury securities	\$ 43,231,607	\$ 43,551,666	43,551,666
Corporate notes and bonds	14,990,371	15,137,719	15,137,719
Commercial paper	8,810,551	8,966,481	8,966,481
Certificates of deposit	8,648,898	8,662,407	8,662,407
Bank Note	1,395,604	1,411,602	1,411,602
Municipal notes and bonds	647,551	657,189	657,189
Federal agency commercial mortgage-backed security	9,383,077	9,577,610	9,577,610
Supra-National agency bond/note	798,704	804,931	804,931
Total	<u>\$ 87,906,363</u>	<u>\$ 88,769,605</u>	<u>\$ 88,769,605</u>

Investment Type	Fair value	Investment maturity (in years)		
		Less than 1	1-2	2-7
U.S. Treasury securities	\$ 43,551,666	\$ 5,134,424	\$ 25,829,489	\$ 12,587,753
Corporate notes and bonds	15,137,719	3,369,089	3,748,478	8,020,152
Commercial paper	8,966,481	8,966,481	-	-
Certificates of deposit	8,662,407	7,901,985	760,422	-
Bank Note	1,411,602	415,000	-	996,602
Municipal notes and bonds	657,189	80,620	363,866	212,703
Federal agency collateralized mortgage obligation	9,577,610	709,743	3,576,634	5,291,233
Supra-National agency bond/note	804,931	-	804,931	-
Total	<u>\$88,769,605</u>	<u>\$ 26,577,342</u>	<u>\$ 35,083,820</u>	<u>\$ 27,108,443</u>

Investment Policy

In accordance with the Code of Virginia and other applicable law, including regulations, the County's Investment Policy (the Policy) permits investments in U.S. government obligations, municipal obligations, prime quality commercial paper, and certain corporate notes, bankers' acceptances, repurchase agreements, negotiable certificates of deposit, bank deposit notes, mutual funds, and the State Treasurer's Local Government Investment Pool (the Virginia LGIP, which measures its investments at amortized cost). The Treasury Board of the Commonwealth of Virginia has regulatory oversight of the LGIP. The Policy establishes limitations on the holdings of non-U.S. government obligations.

County of James City, Virginia
Notes to Basic Financial Statements
June 30, 2025

2) Cash, Cash Equivalents, and Investments, Continued

The maximum percentage of the portfolio (book value at the date of acquisition) permitted in each security is as follows:

U.S. Treasury obligations, federal agency obligations, registered money market mutual funds, Commonwealth of Virginia LGIP, bank deposits, SNAP funds (bond proceeds)	100% maximum
Repurchase agreements	50% maximum
Bankers' acceptances	40% maximum
Commercial paper, negotiable certificates of deposit/bank notes, municipal obligations, corporate notes, mortgage-backed securities	35% maximum
Supranational bonds	30% maximum

Credit Risk

As required by state statute, the Policy requires that commercial paper have a short-term debt rating of no less than "A-1" (or its equivalent) from at least two of the following: Moody's Investors Service, Standard & Poor's, Fitch Investor's Service, and Duff and Phelps. Corporate notes must have a minimum of "Aa" long-term debt rating by Moody's Investors Service and a minimum of "AA" long-term debt rating by Standard & Poor's. Negotiable Certificates of Deposit and bank deposit notes maturing in less than one year must have a short-term debt rating of at least "A-1" by Standard & Poor's and "P-1" by Moody's Investors Service. Notes having a maturity of greater than one year must be rated "AA" by Standard & Poor's and "Aa" by Moody's Investors Service. Although state statute does not impose credit standards on repurchase agreement counterparties, bankers' acceptances or money market mutual funds, the County has established stringent credit standards for these investments to minimize portfolio risk.

The governmental activities' investments and cash equivalents as of June 30, 2025, were rated by Standard & Poor's, Moody's, and Fitch and/or an equivalent national rating organization, and the ratings are as follows:

	AAA	AA+	AA	AA-	A+	A	A-1	Unrated
US Treasury securities	\$ -	\$ 43,551,666	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Corporate notes and bonds	635,487	306,911	783,682	9,876,049	1,410,905	773,956	1,350,729	-
Commercial paper	-	-	-	-	-	-	8,966,481	-
Certificates of deposit	-	-	-	-	760,422	-	7,901,985	-
Bank Note	-	-	-	-	1,411,602	-	-	-
Municipal notes and bonds	147,274	216,592	212,703	80,620	-	-	-	-
Federal agency commercial mortgage-backed security	-	9,577,610	-	-	-	-	-	-
Supra-National agency bond and notes	804,931	-	-	-	-	-	-	-
LGIP	73,245,199	-	-	-	-	-	-	-
Money market	112,231,993	-	-	-	-	-	-	41,099
Total	\$ 187,064,884	\$ 10,101,113	\$ 996,385	\$ 9,956,669	\$ 3,582,929	\$ 773,956	\$ 18,219,195	\$ 41,099

Concentration of Credit Risk

The Policy establishes limitations on portfolio composition by issuer to control concentration of credit risk. No more than 5% of the County's portfolio will be invested in the securities of any single issuer with the following exceptions:

U.S. Treasury	100% maximum
Commonwealth of Virginia LGIP	100% maximum
Each bank deposit institution	100% maximum
Each money market mutual fund	50% maximum
Each federal agency	35% maximum
Each repurchase agreement counterparty	25% maximum

As of June 30, 2025, the portion of the County's portfolio, excluding U.S. Treasury securities, which exceed 5% of the total portfolio was the Federal Home Loan Mortgage Corp. at 9.7%.

Interest Rate Risk

As a means of limiting exposure to fair value losses arising from rising interest rates, the County's Policy limits the investment of short-term operating funds to an average weighted maturity of no more than 180 days, with a portion of the portfolio continuously invested in readily available funds. The operating fund core portfolio will be invested in permitted investments with a stated maturity of no more than five years from the date of purchase.

County of James City, Virginia
Notes to Basic Financial Statements
June 30, 2025

2) Cash, Cash Equivalents, and Investments, Continued

To control the volatility of the core portfolio, the Treasurer will determine a duration target, not to exceed three years. Proceeds from the sale of bonds must be invested in compliance with the specific requirements of the bond covenants and may be invested in securities with longer maturities, so long as the maturity does not exceed the expected disbursement date of those funds.

Custodial Credit Risk

The Policy requires that all investment securities purchased by the County or held as collateral on deposits or investments shall be held by the County or by a third-party custodial agent who may not otherwise be a counterparty to the investment transaction. As of June 30, 2025, all the County's investments are held in a bank's trust department in the name of the County.

3) Receivables

Amounts due from miscellaneous sources at June 30, 2025, are detailed as follows:

	General	Grants and special projects	Nonmajor governmental	Total
Sales tax	\$ 4,005,387	\$ -	\$ -	\$ 4,005,387
Meals tax	975,201	-	-	975,201
Medical transport services, net allowance for doubtful accounts of \$374,174	665,197	-	-	665,197
National opioid settlement	-	939,777	-	939,777
Grants	-	123,430	-	123,430
Charges for services	213,547	-	-	213,547
Recordation tax	143,123	-	-	143,123
Hotel and motel room taxes			105,783	105,783
Deeds of conveyance	49,169	-	-	49,169
Other	53,835	-	-	53,835
Total	\$ 6,105,459	\$ 1,063,207	\$ 105,783	\$ 7,274,449

The Housing and Neighborhood Development Fund (a nonmajor governmental fund) provides loans related to certain programs. The net balance as of June 30, 2025 was comprised of the following:

Gross loan balances outstanding	\$ 2,426,541
Less allowance for forgiven and deferred loans	(2,131,952)
Loans receivable, net	<u>\$ 294,589</u>

4) Interfund Transfers

Transfers are used to (1) move revenues from the fund with collection authorization to the fund with expenditure authorization and (2) move resources to the debt service fund as debt service payments become due. Interfund transfers for the year ended June 30, 2025, consisted of the following:

	Transfers in	Transfers out
General fund	\$ 113,295	\$ (57,602,341)
Capital projects	41,663,286	(946,416)
Debt service	19,975,485	(1,669,037)
Grants and special projects	832,842	(8,661,508)
Nonmajor governmental	6,672,133	(1,127,739)
Internal Service	750,000	-
Total	\$ 70,007,041	\$ (70,007,041)

Transfers from the General Fund of \$57,602,341 consisted of: \$30,332,741 to the Capital Projects fund for pay-as-you-go project funding; \$19,975,485 to the Debt Service fund for the repayment of outstanding debt; \$694,153 to the Grants and Special Projects fund for the local portion of grants and to fund other special projects; \$750,000 to the Internal Service fund for a new retirement health savings program; and \$5,849,962 to the Nonmajor governmental funds for the local share of grants and for a portion of the lodging tax required to be used for tourism related purposes.

Transfers from the Capital Projects fund of \$946,416 consisted of \$126,745 to the Special Projects fund for the local portion of a school resource officer grant and \$819,671 to the Housing fund for Stonehouse project proffers.

County of James City, Virginia
Notes to Basic Financial Statements
June 30, 2025

4) Interfund Transfers, Continued

The transfer from the Debt Service fund of \$1,669,037 was to the Capital Projects fund for interest on unspent bond proceeds. The transfer from the Grants and Special Projects fund of \$8,661,508 was to move transportation projects to the Capital Projects fund. The transfer from the nonmajor governmental funds of \$1,127,739 consisted of \$113,295 to the General Fund to partially fund tourism-related positions; \$1,000,000 to the Capital Projects Fund for tourism-related capital projects; \$11,944 to the Grants and Special Projects fund for Chesapeake Bay Mitigation projects; and \$2,500 to the Donation Trust Fund for Housing.

5) Due from Other Governments

Amounts in this category are expected to be collected within one year and were as follows as of June 30, 2025:

Primary Government		General	Capital projects	Grants & special projects	Nonmajor governmental	Total
Local:	City of Williamsburg	\$ 237,409	\$ 46,264	\$ -	\$ -	\$ 283,673
	Wmbg. Regional Library	34,459	-	-	-	34,459
	WJCC Schools - for services provided	10,936	-	-	-	10,936
	Other	27,722	-	-	54,422	82,144
State:	Rolling stock tax	63,883	-	-	-	63,883
	Communications sales and use tax	176,516	-	-	-	176,516
	Personal property tax relief	4,836,856	-	-	-	4,836,856
	Compensation Board	247,029	-	1,305	-	248,334
	Car rental tax	5,648	-	-	-	5,648
	Mobile Home Tax Commission	99,363	-	-	-	99,363
	Dept. of Health & Human Services	-	-	-	106,759	106,759
	Comprehensive Services Act	-	-	360,730	-	360,730
	Supreme Court of Virginia	1,439	-	-	-	1,439
	Dept. of Transportation	-	629,338	-	-	629,338
	Virginia Housing	-	-	90,941	23,148	114,089
	E911 Wireless Board	29,762	-	-	-	29,762
	Dept. of Criminal Justice Services	-	-	59,642	-	59,642
	Dept. of Motor Vehicles	7,903	-	-	-	7,903
Federal:	Dept. of Emergency Management	-	-	23,288	-	23,288
	Dept. of Transportation	-	29,398	-	-	29,398
	Nat'l Hwy. Trans. Safety Admin/VA DMV	-	-	43,553	-	43,553
	Dept. of Criminal Justice Services	-	-	14,736	-	14,736
	Dept. of Justice	-	-	10,710	-	10,710
	Dept. of Health & Human Services	-	-	-	263,954	263,954
	Dept of Housing & Comm. Devel.	-	-	-	37,487	37,487
	Dept of Treasury	-	-	85	-	85
	FEMA	17,644	-	-	-	17,644
Total		\$ 5,796,569	\$ 705,000	\$ 604,990	\$ 485,770	\$ 7,592,329

County of James City, Virginia
Notes to Basic Financial Statements
June 30, 2025

6) Capital Assets

The following is a summary of changes in capital assets for the fiscal year ended June 30, 2025:

Governmental activities:	Balances June 30, 2024	Reclass / Adjustments	Increases	Decreases	Balances June 30, 2025
Capital assets not being depreciated:					
Land	\$ 32,443,925	\$ 189,674	\$ 911,807	\$ 629,240	\$ 32,916,166
Construction in progress	8,221,406	-	12,828,686	149,633	20,900,459
Intangibles - easements	10,803,934	(189,674)	-	64,500	10,549,760
Total capital assets not being depreciated	51,469,265	-	13,740,493	843,373	64,366,385
Capital assets being depreciated:					
Land improvements	39,072,076	(280,886)	2,389,515	54,246	41,126,459
Land leases	228,281	438,112	312,051	-	978,444
Intangibles	5,312,147	(56,959)	-	73,385	5,181,803
Buildings	375,124,057	(1,254,449)	-	-	373,869,608
Building leases	659,997	(438,112)	-	-	221,885
Building improvements	25,033,658	1,202,152	1,458,936	-	27,694,746
Infrastructure	15,819,484	280,886	1,240,407	571,452	16,769,325
Equipment	38,953,676	(37,313)	1,729,547	476,471	40,169,439
Vehicles	23,536,906	146,569	2,142,326	687,813	25,137,988
Subscriptions	3,513,957	-	1,520,759	300,339	4,734,377
Equipment leases	160,061	-	-	94,567	65,494
Total capital assets being depreciated	527,414,300	-	10,793,541	2,258,273	535,949,568
Less accumulated depreciation for:					
Land improvements	23,846,799	310,889	1,623,555	23,716	25,757,527
Land leases	45,656	39,828	157,880	-	243,364
Intangible assets	5,055,369	(56,959)	146,836	73,385	5,071,861
Buildings	154,282,537	(756,209)	7,961,414	-	161,487,742
Building leases	98,998	(39,828)	44,377	-	103,547
Building improvements	7,781,525	703,913	1,321,786	-	9,807,224
Infrastructure	6,988,465	(310,889)	634,243	493,186	6,818,633
Equipment	29,630,480	1,529	1,787,323	439,783	30,979,549
Vehicles	14,831,926	107,726	1,823,438	687,813	16,075,277
Subscriptions	1,099,500	-	917,544	98,273	1,918,771
Equipment leases	92,814	-	22,786	66,356	49,244
Total accumulated depreciation	243,754,069	-	16,441,182	1,882,512	258,312,739
Total capital assets being depreciated, net	283,660,231	-	(5,647,641)	375,761	277,636,829
Total	\$ 335,129,496	\$ -	\$ 8,092,852	\$ 1,219,134	\$ 342,003,214

Depreciation and amortization were charged to governmental functions as follows:

General government administration	\$ 1,897,045
Judicial administration	308,511
Public safety	3,680,416
Public works	643,559
Parks, recreation, and cultural	2,470,224
Community development	584,091
Education	6,624,797
Health and welfare	232,539
Total	<u>\$ 16,441,182</u>

Business-type activities, blended component unit - EDA	Balances July 1, 2024	Increases	Decreases	Balances June 30, 2025
Capital assets being depreciated:				
Land improvements	237,988	-	-	237,988
Buildings and improvements	290,095	-	-	290,095
Infrastructure	159,396	-	-	159,396
Total capital assets being depreciated	687,479	-	-	687,479
Less accumulated depreciation for:				
Buildings and improvements	48,415	7,269	-	55,684
Land improvements	79,560	11,957	-	91,517
Infrastructure	35,485	5,329	-	40,814
Total accumulated depreciation	163,460	24,555	-	188,015
Total capital assets, net	\$ 524,019	\$ (24,555)	-	\$ 499,464

County of James City, Virginia
Notes to Basic Financial Statements
June 30, 2025

7) Due From and To Component Units

Amounts due to and from the County's component units at June 30, 2025 consisted of the following:

Description	Amount
Public Schools year-end surplus due to County	\$ 5,744,341
Capital project reimbursement due to Public Schools	(2,869,434)
Local match for School Resource Officers and Comprehensive Services	
Act reimbursements due to Public Schools	(296,151)
Public Schools - Due to Primary Government, net	\$ 2,578,756
Payroll, Pcard, and capital project reimbursements,	
JCSA - Due to Primary Government	1,465,364
Total	<u>\$4,044,120</u>

8) Unavailable Revenues and Unearned Revenues

Unavailable revenues represent amounts that have been earned but that were not collected within the availability period. Details of unavailable revenue as of June 30, 2025, were:

Source	General	Grants and special projects	Nonmajor governmental	Total
Property taxes	\$ 28,160,602	\$ -	\$ -	\$28,160,602
Charges for services	385,820	-	-	385,820
National opioid settlement	-	939,777	-	939,777
Grants	-	220,428	34,067	254,495
Total	<u>\$ 28,546,422</u>	<u>\$ 1,160,205</u>	<u>\$ 34,067</u>	<u>\$29,740,694</u>

Unearned revenues represent amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Details of unearned revenues as of June 30, 2025, were:

Source	General	Capital projects	Grants and special projects	Nonmajor governmental	Total
Prepaid property taxes and fees	\$ 572,026	\$ -	\$ -	\$ -	\$ 572,026
Grants received in advance	-	800,988	3,917,729	355,800	5,074,517
Total	<u>\$ 572,026</u>	<u>\$ 800,988</u>	<u>\$ 3,917,729</u>	<u>\$ 355,800</u>	<u>\$ 5,646,543</u>

9) Long-Term Liabilities

The County's long-term liability activity for the year ended June 30, 2025, is presented below:

Category	Balance June 30, 2024	Additions	Reductions	Balance June 30, 2025	Due within one year
General obligation bonds (GOB)	\$ 15,850,000	\$ -	\$ 3,055,000	\$ 12,795,000	\$ 3,115,000
Premium, net (GOB)	1,109,574	-	287,358	822,216	287,357
Lease revenue bonds (LRB)	54,550,000	69,475,000	11,165,000	112,860,000	11,380,000
Premium, net (LRB)	5,687,567	6,046,990	1,503,868	10,230,689	1,309,765
Financed purchases	3,227,556	-	1,287,023	1,940,533	960,470
Leases payable	839,600	312,051	220,264	931,387	112,511
Subscription liability	2,305,039	1,403,871	1,029,032	2,679,878	659,677
Compensated absences, as restated*	9,856,654	1,292,619	-	11,149,273	6,206,044
Net pension liability	21,187,022	3,182,854	-	24,369,876	-
Net OPEB retiree healthcare liability	2,750,685	189,528	-	2,940,213	-
Net OPEB group life insurance liability	2,395,509	-	192,232	2,203,277	-
Net OPEB health insurance credit liability	684,855	-	115,160	569,695	-
Total	<u>\$ 120,444,061</u>	<u>\$ 81,902,913</u>	<u>\$ 18,854,937</u>	<u>\$ 183,492,037</u>	<u>\$ 24,030,824</u>

*Compensated balances as of June 30, 2024 reflects a restatement due to the implementation of GASB No. 101, and additional information can be found in Note 18.

The change in compensated absences for fiscal year 2025 is the net change for the year.

The General Fund and the Special Revenue Fund where the employees' salaries are charged generally liquidate pension and OPEB liabilities.

County of James City, Virginia
Notes to Basic Financial Statements
June 30, 2025

9) Long-Term Liabilities, Continued

Arbitrage is the difference between the yield on an issuer's tax-exempt bonds and the investment income earned on the proceeds. Arbitrage restrictions imposed by the federal government prohibit an issuer from retaining arbitrage profits when investing bond proceeds at a yield that exceeds the yield on the bonds. Any excess arbitrage must be rebated to the U.S. Treasury. As of June 30, 2025, the arbitrage rebate liability is \$488,509.

In December 2024, the County issued lease revenue bonds totaling \$69,475,000 to finance school and County projects, including the design and construction of a new Government Center and General Services Administration building, Pre-K Space, and the cafeteria expansion at Jamestown High School.

Details of long-term bond indebtedness at June 30, 2025 were as follows:

	Sale date	Original borrowing	Interest rates	Final maturity	Balance June 30, 2025
General obligation bonds (GOB)					
VA Public School Authority bonds (Series A)	2011	\$ 1,000,000	4.25%	2031	\$ 330,000
GOB - refunding bonds	2014	21,610,000	2.00-5.00%	2028	6,330,000
GOB - refunding bonds (Series A)	2015	11,280,000	2.50-5.00%	2030	6,135,000
				Total	\$ 12,795,000
Lease revenue bonds (LRB)					
LRB - refunding bonds	2014	\$ 12,575,000	3.00-4.00%	2026	\$ 1,360,000
Lease revenue refunding bonds	2015	49,815,000	4.00-5.00%	2026	4,400,000
LRB	2016	26,750,000	2.00-5.00%	2036	17,000,000
LRB - refunding bonds	2018	21,015,000	4.00-5.00%	2039	14,745,000
LRB - refunding bonds	2021	11,030,000	3.00-5.00%	2033	8,050,000
LRB	2024	69,475,000	4.00-5.00%	2044	67,305,000
				Total	\$ 112,860,000
Financed purchases					
Motorola radio system upgrade	2023	4,708,260	2.040%	2027	\$ 1,940,533

The debt service requirements for the general obligation bonds and lease revenue bonds are as follows:

Year ending June 30,	General obligation bonds		Lease revenue bonds	
	Principal	Interest	Principal	Interest
2026	\$ 3,115,000	\$ 405,713	\$ 11,380,000	\$ 4,942,289
2027	2,190,000	292,813	5,905,000	4,400,488
2028	2,250,000	227,988	6,160,000	4,147,238
2029	2,555,000	194,750	6,415,000	3,881,988
2030	2,630,000	119,750	6,700,000	3,601,250
2031-2035	55,000	21,250	31,175,000	13,822,550
2036-2040	-	-	25,580,000	7,443,950
2041-2045	-	-	19,545,000	1,993,200
Total	\$ 12,795,000	\$ 1,262,264	\$ 112,860,000	\$ 44,232,953

The County has a Memorandum of Understanding with York County, Virginia for upgrades to the joint public safety/public services radio communication system. The County's cost was \$4,708,260 and accumulated depreciation was \$1,255,536 as of June 30, 2025, which are included in capital assets. Depreciation expense was \$470,826 for the fiscal year ended June 30, 2025.

The present value of future minimum financed purchase payments of the County as of June 30, 2025 was:

Year ending June 30:	
2026	1,000,057
2027	1,000,057
Total minimum lease payments	2,000,114
Less amount representing interest	(59,581)
Present value of minimum financed purchase payments	\$ 1,940,533

10) Pension Plan

The County, Authority, and Public Schools' non-professional employees participate in a multi-employer, agent defined benefit pension plan (Political Subdivision Retirement Plan) administered by the Virginia Retirement System (VRS). The Public Schools' professional employees participate in a multi-employer, cost sharing defined benefit pension plan (Teacher Retirement Plan) administered by VRS. The VRS establishes a separate annual contribution requirement for the Public Schools' professional employees who participate in the VRS statewide teacher cost-sharing pool.

10) Pension Plan, Continued

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the retirement plans and the additions to/deductions from the retirement plans' net fiduciary position have been determined on the same basis as they were reported by the VRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Plan Description

All full-time, salaried regular employees of the County, Authority, and Public Schools (professional and non-professional) are automatically covered by VRS upon employment. These plans are administered by the VRS (the System) along with plans for other employer groups in the Commonwealth of Virginia. Members earn one month of service credit for each month they are employed and for which they and their employer pay contributions to VRS. Members are eligible to purchase prior service, based on specific criteria as defined in the *Code of Virginia*, as amended. Eligible prior service that may be purchased includes prior public service, active military service, certain periods of leave and previously refunded service.

The System administers three different benefit structures for covered employees - Plan 1, Plan 2, and Hybrid. Each of these benefit structures has a different eligibility criteria. The specific information for each plan and the eligibility for covered groups within each plan are available at:

- <https://www.varetire.org/members/benefits/defined-benefit/plan1.asp>,
- <https://www.varetire.org/members/benefits/defined-benefit/plan2.asp>,
- <https://www.varetirement.org/hybrid.html>

Agent Multiple-Employer Political Subdivision Retirement Plan
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Employees Covered by Benefit Terms

As of the June 30, 2023, actuarial valuation, the number of employees covered by the benefit terms of the pension plan were as follows:

	Governmental activities	Component unit-	
		Authority	Public Schools (non-professional)
Inactive members or their beneficiaries currently receiving benefits	603	66	142
Inactive members:			
Vested	197	17	36
Non-vested	301	49	138
Long-term disability	-	-	2
Active elsewhere in VRS	302	40	65
Total inactive members	1,403	172	383
Active members	757	96	207
Total	2,160	268	590

Contributions

The contributions requirement for active employees is governed by §51.1-145 of the *Code of Virginia*, as amended, but may be impacted as a result of funding options provided to political subdivisions by the Virginia General Assembly. Employees are required to contribute 5% of their compensation toward their retirement.

The County's, Authority's and Public Schools' contractually required contribution rates for the year ended June 30, 2025, were 13.71%, 6.43% and 4.89%, respectively, of covered employee compensation. These rates were based on actuarially determined rates from an actuarial valuation as of June 30, 2023.

These rates, when combined with employee contributions, were expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Total contributions to the pension plan from the County were \$7,852,359 and \$6,330,739, the Authority were \$447,479 and \$368,602, and the Public Schools were \$356,880 and \$226,321 for years ended June 30, 2025, and 2024, respectively.

10) Pension Plan, Continued

The defined contributions component of the Hybrid plan includes member and employer mandatory and voluntary contributions. The Hybrid plan member must contribute a mandatory rate of 1% of their covered payroll. The employer must also contribute a mandatory rate of 1% of this covered payroll, which totaled \$208,297 for the County, the Authority \$34,580, and the Public Schools \$41,973 for the year ended June 30, 2025. Hybrid plan members may also elect to contribute an additional voluntary rate of up to 4% of their covered payroll; which would require the employer a mandatory additional contribution rate of up to 2.5%. This additional employer mandatory contribution totaled \$286,148 for the County, the Authority \$44,856, and the Public Schools \$36,157 for the year ended June 30, 2025. The total Hybrid plan participant covered payroll totaled the County \$20,829,655, the Authority \$3,457,960, and the Public Schools \$4,197,315 for the year ended June 30, 2025.

Net Pension Liability

The net pension liability (NPL) is calculated separately for each employer and represents that particular employer's total pension liability determined in accordance with GAAP, less that employer's fiduciary net position. The net pension liability was measured as of June 30, 2024. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of June 30, 2023, rolled forward to the measurement date of June 30, 2024.

Actuarial Assumptions

The total pension liability for general employees, public safety employees with hazardous duty benefits, and teachers was based on an actuarial valuation as of June 30, 2023, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2024:

	Inflation	2.50%
<u>Salary increases, including inflation:</u>		
Non-hazardous duty	3.50%	- 5.35%
Enhanced hazardous duty	3.50%	- 4.75%
Teacher cost-sharing plan	3.50%	- 5.95%
Investment rate of return	6.75%, net of investment expenses	

Mortality Rates

All Others (Non-10 Largest) – Non-Hazardous Duty: 15% of deaths are assumed to be service-related

Pre-Retirement: Pub-2010 Amount Weighted Safety Employee Rates projected generationally; 95% of rates for males; 105% of rates for females set forward 2 years.

Post-Retirement: Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 110% of rates for males; 105% of rates for females set forward 3 years.

Post-Disablement: Pub-2010 Amount Weighted General Disabled Rates projected generationally; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years.

Beneficiaries and Survivors: Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally; 110% of rates for males and females set forward 2 years.

Mortality Improvement: Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates.

All Others (Non-10 Largest) – Hazardous Duty: 45% of deaths are assumed to be service-related

Pre-Retirement: Pub-2010 Amount Weighted Safety Employee Rates projected generationally with a Modified MP-2020 Improvement Scale; 95% of rates for males; 105% of rates for females set forward 2 years.

Post-Retirement: Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally with a Modified MP-2020 Improvement Scale; 110% of rates for males; 105% of rates for females set forward 3 years.

Post-Disablement: Pub-2010 Amount Weighted General Disabled Rates projected generationally with a Modified MP-2020 Improvement Scale; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years.

Beneficiaries and Survivors: Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally with a Modified MP-2020 Improvement Scale; 110% of rates for males and females set forward 2 years.

County of James City, Virginia
Notes to Basic Financial Statements
June 30, 2025

10) Pension Plan, Continued

Mortality Improvement: Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates.

The actuarial assumptions used in the June 30, 2023, valuation were based on the results of an actuarial experience study for the period from July 1, 2016, through June 30, 2020. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

	Non-Largest 10 Locality Employers - General Employees and Teachers:	Non-Largest 10 - Hazardous Duty:
Mortality Rates (Pre-retirement, post-retirement healthy, and disabled)	Update to PUB2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020	Update to PUB2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Adjusted rates to better fit experience at each age and service through 9 years of service	and service to rates based on service only to better fit experience and to be more consistent with Locals Top 10 Hazardous Duty
Disability Rates	No change	No change
Salary Scale	No change	No change
Line of Duty Disability	No change	No change
Discount Rate	No change	No change

Long Term Expected Rate of Return

The long-term expected rate of return on pension System investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension System investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized as follows:

Asset Class (Strategy)	Target Allocation	Long-Term Expected Rate of Return	Long-Term Expected Rate of Return*
Public equity	32.00%	6.70%	2.14%
Fixed income	16.00%	5.40%	0.86%
Credit strategies	16.00%	8.10%	1.30%
Real assets	15.00%	7.20%	1.08%
Private equity	15.00%	8.70%	1.31%
PIP- Private Investment Partnership	1.00%	8.00%	0.08%
Diversifying strategies	6.00%	5.80%	0.35%
Cash	2.00%	3.00%	0.06%
Leverage	-3.00%	3.50%	-0.11%
Total	100.00%	Total	7.07%
		Expected arithmetic nominal return*	7.07%

**The above allocation provides for a one-year return of 7.07% (includes 2.50% inflation assumption). However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected rate of return for the System, stochastic projections are employed to model future returns under various economic conditions. These results provide a range of returns over various time periods that ultimately provide a median return of 7.10%, including expected inflation of 2.50%.*

On June 15, 2023, the VRS Board elected a long-term rate of 6.75%, which is roughly at the 45th percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.14%, including expected inflation of 2.50%.

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that System member contributions will be made per the VRS Statutes and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Consistent with the phased-in funding provided by the General Assembly for state and teacher employer contributions; political subdivisions were also provided with an opportunity to use an alternate employer contribution rate. For the year ended June 30, 2024, the alternate rate was the employer contribution rate used in FY2012 or 100% of the actuarially determined employer contribution rate from the June 30, 2023, actuarial valuations, whichever was greater.

County of James City, Virginia
Notes to Basic Financial Statements
June 30, 2025

10) Pension Plan, Continued

From July 1, 2024, on, participating employers are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in Net Pension Liability (Asset)

	Increase (decrease)		
	Total pension liability (a)	Plan fiduciary net pension (b)	Net pension liability (asset) (a) - (b)
<u>Governmental activities:</u>			
Balances at June 30, 2023	\$ 250,514,932	\$ 229,327,910	\$ 21,187,022
Changes for the year:			
Service cost	6,289,628	-	6,289,628
Interest	16,924,210	-	16,924,210
Difference between expected and actual experience	10,772,899	-	10,772,899
Contributions - employer	-	6,330,739	(6,330,739)
Contributions - employee	-	2,452,120	(2,452,120)
Net investment income	-	22,160,795	(22,160,795)
Benefit payments, including refunds of employee contributions	(12,151,045)	(12,151,045)	-
Pension Plan Administrative expenses	-	(144,463)	144,463
Other changes	-	4,692	(4,692)
Net changes	21,835,692	18,652,838	3,182,854
Balances at June 30, 2024	\$ 272,350,624	\$ 247,980,748	\$ 24,369,876
<u>Component unit - Authority:</u>			
Balances at June 30, 2023	\$ 24,599,906	\$ 23,235,662	\$ 1,364,244
Changes for the year:			
Service cost	499,243	-	499,243
Interest	1,659,124	-	1,659,124
Difference between expected and actual experience	768,989	-	768,989
Contributions - employer	-	368,602	(368,602)
Contributions - employee	-	293,636	(293,636)
Net investment income	-	2,246,210	(2,246,210)
Benefit payments, including refunds of employee contributions	(1,039,080)	(1,039,080)	-
Pension Plan Administrative expenses	-	(14,651)	14,651
Other changes	-	475	(475)
Net changes	1,888,276	1,855,192	33,084
Balances at June 30, 2024	\$ 26,488,182	\$ 25,090,854	\$ 1,397,328
<u>Component unit - Public Schools (non-professional):</u>			
Balances at June 30, 2023	\$ 25,202,276	\$ 26,682,767	\$ (1,480,491)
Changes for the year:			
Service cost	587,271	-	587,271
Interest	1,688,185	-	1,688,185
Difference between expected and actual experience	656,188	-	656,188
Contributions - employer	-	228,181	(228,181)
Contributions - employee	-	308,554	(308,554)
Net investment income	-	2,551,059	(2,551,059)
Benefit payments, including refunds of employee contributions	(1,558,793)	(1,558,793)	-
Pension Plan Administrative expenses	-	(17,682)	17,682
Other changes	-	499	(499)
Net changes	1,372,851	1,511,818	(138,967)
Balances at June 30, 2024	\$ 26,575,127	\$ 28,194,585	\$ (1,619,458)

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the net pension liability (asset) using the discount rate of 6.75%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1% lower (5.75%) or 1% higher (7.75%) than the current rate:

County of James City, Virginia
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10) Pension Plan, Continued

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
<u>Governmental activities:</u>			
Net pension liability (asset)	\$ 59,609,869	\$ 24,369,876	\$ (4,594,746)
<u>Component unit - Authority:</u>			
Net pension liability (asset)	\$ 4,840,398	\$ 1,397,328	\$ (1,422,850)
<u>Component unit - Public Schools (non-professional):</u>			
Net pension liability (asset)	\$ 1,437,720	\$ (1,619,458)	\$ (4,196,155)

Pension Expense and Deferred Outflows and Inflows of Resources Related to Pensions

For the year ended June 30, 2025, the County, Authority, and Public Schools (non-professional) recognized pension expense of \$6,128,309, \$584,709, and \$296,857, respectively. At June 30, 2025, deferred outflows of resources and deferred inflows of resources related to pensions from the following sources were reported:

	Deferred outflows of resources	Deferred inflows of resources
<u>Governmental activities:</u>		
Differences between expected and actual experience	\$ 7,855,243	\$ 124,398
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	6,363,094
Employer contributions subsequent to the measurement date	7,852,359	-
Total	<u>\$ 15,707,602</u>	<u>\$ 6,487,492</u>
<u>Component unit - Authority:</u>		
Differences between expected and actual experience	\$ 536,578	-
Net difference between projected and actual earnings on pension plan investments	-	644,723
Employer contributions subsequent to the measurement date	447,479	-
Total	<u>\$ 984,057</u>	<u>\$ 644,723</u>
<u>Component unit - Public Schools (non-professional):</u>		
Differences between expected and actual experience	\$ 432,957	-
Net difference between projected and actual earnings on pension plan investments	-	746,379
Employer contributions subsequent to the measurement date	356,880	-
Total	<u>\$ 789,837</u>	<u>\$ 746,379</u>

The County, Authority, and Public Schools reported deferred outflows of resources of \$7,852,359, \$447,479 and \$356,880, respectively, related to pensions resulting from contributions subsequent to the measurement date, which will be recognized as a reduction of the net pension liability in the year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended	Governmental Activities	Component unit - Authority	Component unit - Public Schools (non-professional)
2026	\$ (1,419,028)	\$ (188,884)	\$ (296,344)
2027	5,394,615	345,737	282,532
2028	(1,247,925)	(126,798)	(142,960)
2029	(1,359,911)	(138,200)	(157,010)
Total	<u>\$ 1,367,751</u>	<u>\$ (108,145)</u>	<u>\$ (313,782)</u>

County of James City, Virginia
Notes to Basic Financial Statements
June 30, 2025

10) Pension Plan, Continued

Pension Plan Data

Information about the VRS Political Subdivision Retirement Plan is also available in the separately issued VRS 2024 Annual Report. A copy of the VRS Annual Report may be downloaded from the VRS website at <https://www.varetire.org/pdf/publications/2024-annual-report.pdf>, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Cost-Sharing Multiple-Employer Plan - Teacher Retirement Plan (Professional Plan)
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Contributions

The contribution requirement for active employees is governed by §51.1-145 of the *Code of Virginia*, as amended, but may be impacted as a result of funding provided to school divisions by the Virginia General Assembly. Employees are required to contribute 5% of their compensation toward their retirement. The Public Schools' contractually required contribution rate for the year ended June 30, 2025, was 14.21% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2023. The actuarially determined rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the Public Schools were \$13,663,544 and \$14,302,098 for the years ended June 30, 2025, and June 30, 2024, respectively.

The defined contributions component of the Hybrid plan includes member and employer mandatory and voluntary contributions. The Hybrid plan member must contribute a mandatory rate of 1% of their covered payroll. The employer must also contribute a mandatory rate of 1% of this covered payroll, which totaled \$421,046 for the year ended June 30, 2025. Hybrid plan members may also elect to contribute an additional voluntary rate of up to 4% of their covered payroll, which would require the employer a mandatory additional contribution rate of up to 2.5%. This additional employer mandatory contribution totaled \$434,782 for the year ended June 30, 2025. The total Hybrid plan participant covered payroll totaled \$42,104,562 for the year ended June 30, 2025.

Pension Liabilities, Pension Expense, and Deferred Outflows and Inflows for Resources Related to Pensions

At June 30, 2025, the Public Schools' reported a liability of \$79,451,953 for its proportionate share of the Net Pension Liability of the Teacher Retirement Plan. The Net Pension Liability was measured as of June 30, 2024, and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation performed as of June 30, 2023, and rolled forward to the measurement date of June 30, 2024.

The Public Schools' proportion of the Net Pension Liability was based on the Public Schools' actuarially determined employer contributions to the pension plan for the year ended June 30, 2024, relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2024, the Public Schools' proportion was 0.84641% as compared to 0.85132% at June 30, 2023.

For the year ended June 30, 2025, the Public Schools recognized pension expense of \$7,681,992. Since there was a change in proportionate share between measurement dates, a portion of the pension expense was related to deferred amounts from changes in proportion and from differences between employer contributions and the proportionate share of employer contributions. Beginning with the June 30, 2022 measurement date, the difference between expected and actual contributions is included with the pension expense calculation.

At June 30, 2025, the Public Schools reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources for the Teacher Retirement Plan:

	Deferred outflows of resources	Deferred inflows of resources
<u>Component unit - Public Schools (professional plan):</u>		
Differences between expected and actual experience	\$ 13,783,794	\$ 1,635,971
Change in assumptions	1,442,159	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,093,071	1,507,150
Differences between expected and actual investment earnings on pension plan investments	-	10,936,610
Employer contributions subsequent to the measurement date	13,663,544	-
Total	<u>\$ 29,982,568</u>	<u>\$ 14,079,731</u>

County of James City, Virginia
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June 30, 2025

10) Pension Plan, Continued

The \$13,663,544 reported as deferred outflows of resources related to pensions resulting from the Public Schools' contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (recovery) in future reporting periods as follows:

Year ended	Component unit - Public Schools (professional plan)
2026	\$ (5,201,223)
2027	7,102,531
2028	1,381,737
2029	(1,043,751)
Total	<u>\$ 2,239,294</u>

Actuarial Assumptions

The total pension liability for the VRS Teacher Retirement Plan was based on an actuarial valuation as of June 30, 2023, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2024.

Inflation	2.50%
<u>Salary increases, including inflation:</u>	
Teacher cost-sharing plan	3.50% - 5.95%
Non-professional plan	3.50% - 5.35%
Investment rate of return	6.75%, net of investment expenses

Mortality Rates:

Pre-Retirement: Pub-2010 Amount Weighted Teachers Employee Rates projected generationally; 110% of rates for males.

Post-Retirement: Pub-2010 Amount Weighted Teachers Healthy Retiree Rates projected generationally; males set forward 1 year; 105% of rates for females.

Post-Disablement: Pub-2010 Amount Weighted Teachers Disabled Rates projected generationally; 110% of rates for males and females.

Beneficiaries and Survivors: Pub-2010 Amount Weighted Teachers Contingent Annuitant Rates projected generationally.

Mortality Improvement: Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the standard rates.

The actuarial assumptions used in the June 30, 2023, valuation were based on the results of an actuarial experience study for the period from July 1, 2016, through June 30, 2020. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (Pre-retirement, post-retirement healthy, and disabled)	Update to PUB2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020.
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service year through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

County of James City, Virginia
Notes to Basic Financial Statements
June 30, 2025

10) Pension Plan, Continued

Net Pension Liability (NPL)

The NPL is calculated separately for each system and represents that particular system's total pension liability determined in accordance with GAAP, less that system's fiduciary net position. As of June 30, 2024, NPL amounts for the **VRS Teacher Employee Retirement Plan** is as follows (amounts expressed in thousands):

Total Pension Liability	\$ 60,622,260
Plan Fiduciary Net Position	51,235,326
Employers' Net Pension Liability	<u>\$ 9,386,934</u>
Plan Fiduciary Net Position as a % of the Total Pension Liability	84.52%

The total pension liability is calculated by the System's actuary, and each plan's fiduciary net position is reported in the System's financial statements. The net pension liability is disclosed in accordance with the requirements of GAAP in the System's notes to the financial statements and required supplementary information.

Long-Term Expected Rate of Return

The long-term expected rate of return on pension System investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension System investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in this table:

Asset Class (Strategy)	Target Allocation	Arithmetic Long-Term Expected Rate of Return	Weighted Average Long-Term Expected Rate of Return*
Public Equity	32.00%	6.70%	2.14%
Fixed Income	16.00%	5.40%	0.86%
Credit Strategies	16.00%	8.10%	1.30%
Real Assets	15.00%	7.20%	1.08%
Private Equity	15.00%	8.70%	1.31%
PIP- Private Investment Partnerships	1.00%	8.00%	0.08%
Diversifying Strategies	6.00%	5.80%	0.35%
Cash	2.00%	3.00%	0.06%
Leverage	-3.00%	3.50%	-0.11%
Total	100.00%	Total	7.07%
		Expected arithmetic nominal return*	7.07%

**The above allocation provides for a one-year return of 7.07% (includes 2.50 inflation assumption). However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected rate of return for the system, stochastic projections are employed to model future returns under various economic conditions. The results provide a range of returns over various time periods that ultimately provide a median return of 7.10%, including expected inflation of 2.5%.*

On June 15, 2023, the VRS Board elected a long-term rate of 6.75% which is roughly at the 45th percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.14%, including expected inflation of 2.50%.

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made per the VRS Statutes and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate.

For the non-professional plan, consistent with the phased-in funding provided by the General Assembly for state and teacher employer contributions; political subdivisions were also provided with an opportunity to use an alternate employer contribution rate. For the year ended June 30, 2024, the alternate rate was the employer contribution rate used in FY 2012 or 100% of the actuarially determined employer contribution rate from the June 30, 2023, actuarial valuations, whichever was greater.

Through the fiscal year ending June 30, 2024, for the professional plan, the rate contributed by the schools for the VRS Teacher Retirement Plan will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly which was 112% of the actuarially determined contribution rate.

From July 1, 2024, on, participating employers are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

10) Pension Plan, Continued

Sensitivity of the Public Schools' Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the school division's proportionate share of the net pension liability using the discount rate of 6.75%, as well as what the Public Schools' proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

<u>Component unit - Public Schools (professional plan):</u>	<u>1% Decrease (5.75%)</u>	<u>Current Discount Rate (6.75%)</u>	<u>1% Increase (7.75%)</u>
Net pension liability	\$ 147,606,156	\$ 79,451,953	\$ 23,635,830

Pension Plan Fiduciary Net Position

Detailed information about the VRS Teacher Retirement Plan's Fiduciary Net Position is available in the separately issued VRS Annual Comprehensive Financial Report (Annual Report). A copy of the 2024 VRS Annual Report may be downloaded from the VRS website at <https://www.varetire.org/pdf/publications/2024-annual-report.pdf>, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

11) Other Postemployment Benefits (OPEB)

Multiple Employer Cost-Sharing Plan - Retiree Healthcare

The County, Authority and Public Schools provide postemployment health care benefits for qualifying retired employees who are not yet eligible for Medicare through a cost-sharing, multiple-employer (County and Authority) and a single-employer (for the Public Schools) defined benefit plan. The plans are administered by the County and Schools, respectively, and the benefits, benefit levels, employee contributions and employer contributions are governed by the County and Public Schools and can be amended through their personnel manuals.

Valuation reports were prepared for the County, Authority and Schools by Bolton Partners. The County and Authority reports may be obtained from the James City County Department of Financial and Management Services, 101-F Mounts Bay Road, Williamsburg, Virginia 23187-8784. The Public Schools' report may be obtained from the Finance Department, 117 Ironbound Road, Williamsburg, Virginia 23185.

Plan Description

Participants must be eligible to retire under VRS and must be full-time active employees who retire directly from the County or Authority and are at least 50 years of age with 15 years of service. Each year, retirees participating in the County or Authority's sponsored plans will be given the opportunity to change plans or drop coverage during an open enrollment period. For fiscal year 2025, the pre-Medicare retirees have a choice of two plans offered by Sentara. Dental plans are available at the retiree's cost and therefore, have no employer obligation. There is no coverage for post-Medicare retirees.

The Public Schools provides a single-employer medical plan and a retiree health insurance premium contribution plan that covers retirees until they reach 65 years of age. There is no coverage for retirees or their spouses once they reach the age of 65 and are eligible for Medicare. Both plans were established under the authority of the Williamsburg-James City County School Board and any amendments to the plans must be approved by the School Board. The Public Schools' single-employer medical plan allows retirees under the age of 65 to remain in the same medical and dental plan as active employees if they have at least 5 years of service with the Public Schools and are a covered member under the plan at retirement and for at least 24 months prior to retiring. Retirees pay 100% of the premium, minus any applicable \$62.50 monthly contribution. The Public Schools' plan allows eligible retirees to receive a \$750 annual contribution toward their health insurance premium if they have a minimum of 12 continuous years of service.

Funding Policy

Retirees contribute towards their health insurance premiums based on a blended rate and therefore, the County and Authority have an implicit obligation. Retirees pay 100% of the published rates for individual and dependent coverage until age 65. The estimated contributions are based on the implicit rate subsidy payments made during the year by the retirees.

11) Other Postemployment Benefits (OPEB), Continued

The County, Authority, and Public Schools do not intend to establish a trust to pre-fund their obligations. The anticipated growth in the net retiree healthcare OPEB liability is based on contributions to the benefit plan on a pay-as-you-go cost basis. The data has been projected into the future based on the assumption that the current active population remains constant.

Employees Covered by Benefit Terms - Component Unit - Public Schools

As of the January 1, 2024, actuarial valuation, the following employees were covered by the benefit terms of the Public Schools' retiree healthcare OPEB plan:

	Number
Active employees	1,225
Retirees	30
Spouses	6
Total	<u>1,261</u>

Actuarial Methods and Assumptions

For the actuarial valuation at January 1, 2024 (measurement date of June 30, 2024), for the Public Schools, County, and Authority, the entry age normal funding method was used. The goal of this method is that the annual accrual (or normal cost) be a level percent of pay throughout an employee's career. This method requires a salary increase assumption. The normal cost percentage is equal to the present value of benefits divided by the present value of future salary determined when the employee was hired. The actuarial accrued liability is equal to the present value of benefits minus the normal cost percentage times the present value of future salaries at the valuation date.

The County and Authority actuarial assumptions included calculations based on a discount rate of 3.97% for June 30, 2024, for the unfunded liability and 3.86% for the Public Schools. Benefits are discounted based on an index rate for 20-year tax exempt general obligation (GO) municipal bonds with an average rating of AA/Aa or higher.

The healthcare cost trend assumption was developed using the Society of Actuaries (SOA) Getzen Long-Term Healthcare Cost Trend Model baseline assumptions. The model was designed to estimate the trend after 2025. The trend rate was set to 7.5% for 2024 and 7.0% for 2025. The following assumptions were used as input variables into this model:

Inflation	2.60%
Rate of growth in real income/GDP per capita	1.40%
Excess medical growth	0.90%
Expected Health Share of GDP in 2023	19.00%
Health share of GDP resistance point	17.00%
Year for limiting cost growth to GDP growth	2075

The SOA Long-Run Medical Cost Trend Model and its baseline projection are based on an econometric analysis of historical U.S. medical expenditures and the judgments of experts in the field. The long-run baseline projection, tolerance ranges and input variables have been developed under the guidance of an SOA Project Oversight Group. Administrative expenses and stop-loss fees are expected to increase by 3% per year.

The actuarial assumptions included calculations based on salary increases of 2.85%-1.00% (general) and 2.25%-1.00% (public safety) based on years of service. The valuation assumed that 40% of participants currently with coverage will elect coverage upon retirement and that 30% of participants electing coverage at retirement will elect coverage for their spouse.

The actuarial assumptions for the Public Schools included calculations based on a net of 2.5% inflation assumption. The valuation assumed that 60% of participants currently with coverage will elect coverage upon retirement and that 40% of participants electing coverage at retirement will elect coverage for their spouse.

Mortality Rates

Pre-Retirement: Pub-2010 General Employees, Public Safety Employees, and Teachers Employees Headcount-Weighted Mortality Table, projected on a fully generational basis using the mortality improvement scale MP-2021

Post-Retirement: Pub-2010 General Retirees, Public Safety Retirees, and Teachers Retirees Headcount-Weighted Mortality Table, projected on a fully generational basis using the mortality improvement scale MP-2021

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11) Other Postemployment Benefits (OPEB), Continued

Disabled: Pub-2010 General Disabled, Public Safety Disabled, and Teachers Disabled Headcount-Weighted Mortality Table, projected on a fully generational basis using the mortality improvement scale MP-2021

Surviving Spouse: Pub-2010 Teachers Contingent Survivors Headcount-Weighted Mortality Table, projected on a fully generational basis using the mortality improvement scale MP-2021

Changes in Assumptions Since Prior Valuation

- The discount rate was updated to 3.97% (based on January 1, 2024, census data)

Retiree Healthcare OPEB Liability for the County and the Authority

At June 30, 2025, the County reported a retiree healthcare OPEB liability of \$2,940,213 for its proportionate share of the County's retiree healthcare OPEB liability and the Authority reported a retiree healthcare OPEB liability of \$267,960 for its proportionate share of the County's retiree healthcare OPEB liability. The County's and the Authority's June 30, 2025, retiree healthcare OPEB liabilities were measured as of June 30, 2024, and were determined by an actuarial valuation performed January 1, 2024. The County's and the Authority's proportion of the County's retiree healthcare OPEB liability was based on each entity's projected long-term contribution effort to the OPEB plan as compared to the total projected long-term contribution effort of all contributing entities to determine each entity's proportion. At June 30, 2025, and 2024, the County's proportion of the County's retiree healthcare OPEB liability was 79.99% and 79.99%, respectively, and the Authority's proportion of the County's retiree healthcare OPEB liability was 7.29% and 7.29%, respectively.

Changes in Retiree Healthcare OPEB Liability for the Component Unit - Public Schools

	Increase (decrease)		
	Total OPEB liability (a)	Plan fiduciary net position (b)	Net OPEB liability (a) - (b)
Balances at June 30, 2023	\$ 4,613,247	\$ -	\$ 4,613,247
Changes for the year:			
Service cost	470,276	-	470,276
Interest	173,881	-	173,881
Experience losses	-	-	-
Employer contribution	-	217,098	(217,098)
Changes in assumptions	(30,195)	-	(30,195)
Benefit payments	(217,098)	(217,098)	-
Net changes	396,864	-	396,864
Balances at June 30, 2024	\$ 5,010,111	\$ -	\$ 5,010,111

Sensitivity of the Retiree Healthcare OPEB Liability to Changes in the Discount Rate

The following presents the retiree healthcare OPEB liability using the discount rate of 3.97%, as well as what the retiree healthcare OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.97%) or one percentage point higher (4.97%) than the current rate:

	1% Decrease (2.97%)	Current Discount Rate (3.97%)	1% Increase (4.97%)
<u>Governmental activities:</u>			
Retiree Healthcare OPEB liability	\$ 3,216,394	\$ 2,940,213	\$ 2,688,750
<u>Component unit - Authority:</u>			
Retiree Healthcare OPEB liability	\$ 293,130	\$ 267,960	\$ 245,043
<u>Component unit - Public Schools:</u>			
Total and Net OPEB liability	\$ 5,292,952	\$ 5,010,111	\$ 4,733,567

Sensitivity of the Retiree Healthcare OPEB Liability to Changes in the Health Care Cost Trend Rate

The following presents the retiree healthcare OPEB liability using the health care cost trend rate of 4.04%, as well as what the retiree healthcare OPEB liability would be if it were calculated using a health cost trend rate that is one percentage point lower (3.04%) or one percentage point higher (5.04%) than the current rate:

County of James City, Virginia
Notes to Basic Financial Statements
June 30, 2025

11) Other Postemployment Benefits (OPEB), Continued

	1% Decrease (3.04%)	Ultimate Trend Rate (4.04%)	1% Increase (5.04%)
<u>Governmental Activities:</u>			
Retiree Healthcare OPEB liability	\$ 2,600,609	\$ 2,940,213	\$ 3,339,612
<u>Component unit - Authority:</u>			
Retiree Healthcare OPEB liability	\$ 237,010	\$ 267,960	\$ 304,360
<u>Component unit - Public Schools:</u>			
Total and Net OPEB liability	\$ 4,524,657	\$ 5,010,111	\$ 5,571,830

Retiree Healthcare OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources

For the year ended June 30, 2025, the County, Authority, and Public Schools recognized retiree healthcare OPEB expense (recovery) of (\$284,047), (\$31,069), and \$79,518, respectively. At June 30, 2025, deferred outflows of resources and deferred inflows of resources related to retiree healthcare OPEB from the following sources were reported:

	Deferred outflows of resources	Deferred inflows of resources
<u>Governmental activities:</u>		
Differences between expected and actual experience	\$ 35,880	\$ 805,192
Change of assumptions	90,555	259,950
Change in proportion	43,778	71,106
Total	<u>\$ 170,213</u>	<u>\$ 1,136,248</u>
<u>Component unit - Authority:</u>		
Differences between expected and actual experience	\$ 3,270	\$ 73,382
Change of assumptions	8,253	23,690
Change in proportion	32,364	10,216
Total	<u>\$ 43,887</u>	<u>\$ 107,288</u>
<u>Component unit - Public Schools:</u>		
Differences between expected and actual experience	\$ -	\$ 738,295
Change of assumptions	71,170	714,957
Employer contributions subsequent to the measurement date	15,375	-
Total	<u>\$ 86,545</u>	<u>\$ 1,453,252</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to retiree healthcare OPEB will be recognized in retiree healthcare OPEB expense (recovery) as follows:

Year ended	Governmental activities	Component unit - Authority	Public Schools
2026	\$ (456,414)	\$ (45,841)	\$ (523,963)
2027	(252,618)	(13,396)	(445,507)
2028	(125,812)	(1,839)	(246,818)
2029	(125,811)	(1,835)	(160,764)
2030	(5,380)	(490)	(5,030)
Total	<u>\$ (966,035)</u>	<u>\$ (63,401)</u>	<u>\$ (1,382,082)</u>

Virginia Retirement System Plans

In addition to their participation in the pension plans offered through the VRS, the County, Authority, and Public Schools also participate in various cost-sharing and agent multi-employer other postemployment benefit plans, described as follows.

Plan Description

Group Life Insurance (GLI) Program

All full-time, salaried permanent employees of the state agencies, teachers and employees of participating political subdivisions are automatically covered by the VRS GLI Program upon employment.

11) Other Postemployment Benefits (OPEB), Continued

In addition to the Basic GLI benefit, members are also eligible to elect additional coverage for themselves as well as a spouse or dependent children through the Optional GLI Program. For members who elect the optional GLI coverage, the insurer bills employers directly for the premiums. Employers deduct these premiums from members' paychecks and pay the premiums to the insurer. Since this is a separate and fully insured program, it is not included as part of the GLI OPEB. The specific information for the GLI is available at <https://www.varetire.org/members/benefits/life-insurance/basic-group-life-insurance.asp>

General Employee Health Insurance Credit (HIC) Program

All full-time, salaried permanent employees of participating political subdivisions are automatically covered by the VRS Political Subdivision HIC upon employment. Members earn one month of service credit toward the benefit for each month they are employed and for which their employer pays contributions to VRS. The HIC is a tax-free reimbursement in an amount set by the General Assembly for each year of service credit against qualified health insurance premiums retirees pay for single coverage, excluding any portion covering the spouse or dependents. The credit cannot exceed the amount of the premiums and ends upon the retiree's death. This plan is a multi-employer agent plan.

As of the June 30, 2024, actuarial valuation, the following employees were covered by the benefit terms of the General Employee HIC Program:

	Governmental activities	Component unit -	
		Authority	Public Schools (non-professional)
Inactive members or their beneficiaries receiving benefits	264	35	75
Inactive members - vested	26	1	2
Active elsewhere in VRS	187	30	70
Total inactive members	477	66	147
Active members	664	96	205
Total	1,141	162	352

The specific information for the General Employee HIC program is available at <https://www.varetire.org/retirees/insurance/healthinscredit/index.asp>

Public Schools Professional Plan HIC Program

All full-time, salaried permanent (professional) employees of public school divisions are automatically covered by the VRS Teacher Employee HIC Program. Members earn one month of service credit toward the benefit for each month they are employed and for which their employer pays contributions to VRS. The HIC is a tax-free reimbursement in an amount set by the General Assembly for each year of service credit against qualified health insurance premiums retirees pay for single coverage, excluding any portion covering the spouse or dependents. The credit cannot exceed the amount of the premiums and ends upon the retiree's death. The specific information about the Teacher HIC Program is available at <https://www.varetire.org/retirees/insurance/healthinscredit/index.asp>

Virginia Local Disability Program (VDLP) – Public Schools Non-Professional Plan

All full-time, salaried general employees; including local law enforcement officers, firefighters, or emergency medical technicians of political subdivisions who do not provide enhanced hazardous duty benefits; who are in the VRS Hybrid Retirement Plan benefit structure and whose employer has not elected to opt out of the VRS-sponsored program are automatically covered by the VRS Political Subdivision Employee VLDP.

VDLP – Public Schools Professional Plan

All full-time, salaried permanent (professional) employees of public school divisions who are in the VRS Hybrid Retirement Plan benefit structure and whose employer has not elected to opt out of the VRS-sponsored program are automatically covered by the VRS Teacher Employee VLDP. School divisions are required by Title 51.1 of the *Code of Virginia*, as amended, to provide short-term and long-term disability benefits for their Hybrid employees either through a local plan or through the VLDP. The specific information about the VLDP is available at <https://www.varetirement.org/hybrid/benefits/disability/virginia-local-disability-program.html>

The GLI, Teacher HIC, VLDP non-professional, and Teacher VLDP are administered by the VRS along with pensions and other OPEB plans, for public employer groups in the Commonwealth of Virginia. All these plans are considered multiple employer, cost sharing plans.

County of James City, Virginia
Notes to Basic Financial Statements
June 30, 2025

11) Other Postemployment Benefits (OPEB), Continued

Contributions

Contributions to the VRS OPEB programs were based on actuarially determined rates from actuarial valuations as of June 30, 2023. The actuarially determined rates were expected to finance the cost of benefits earned by employees during the year, with an additional amount to fund any unfunded accrued liability. Specific details related to the contributions for the VRS OPEB programs are as follows:

General Employee HIC Program	Component unit -		
	Governmental activities	Authority	Public Schools' (non-professional)
Governed by	Code of Virginia 51.1-1401(E) and may be impacted as a result of funding provided to governmental agencies by the Virginia General Assembly		
Total rate of employee compensation	0.22%	0.05%	0.46%
June 30, 2025 Contribution	\$ 112,262	\$ 3,482	\$ 33,511

GLI Program	Component unit -		
	Governmental activities	Authority	Public Schools' (professional and non-professional)
Governed by	Code of Virginia 51.1-506 and 51.1-508 and may be impacted as a result of funding provided to governmental agencies by the Virginia General Assembly		
Total rate of employee compensation	1.18%; rate is allocated 60/40; 0.71% employee and 0.47% employer; employers may elect to pay all or part of the employee contribution.		
June 30, 2025 Contribution	\$ 270,337	\$ 32,846	\$ 488,968

Component Unit - Public Schools' Professional Plan HIC Program	
Governed by	Code of Virginia 51.1-1401(E) and may be impacted as a result of funding provided to school divisions by the Virginia General Assembly.
Total rate of employee compensation	1.21%
June 30, 2025 Contribution	\$ 1,161,772

Component Unit - Public Schools' VLDP Non-Professional Plan	
Governed by	Code of Virginia 51.1-1178(C) and may be impacted as a result of funding provided to political subdivisions by the Virginia General Assembly.
Total rate of employee compensation	0.74%
June 30, 2025 Contribution	\$ 30,907

Component Unit - Public Schools' VLDP Professional Plan	
Governed by	Code of Virginia 51.1-1178(C) and may be impacted as a result of funding provided to school divisions by the Virginia General Assembly.
Total rate of employee compensation	0.45%
June 30, 2025 Contribution	\$ 192,246

VRS OPEB Liabilities, VRS OPEB Expense, VRS OPEB Deferred Inflows and Outflows of Resources

The net VRS OPEB liabilities were measured as of June 30, 2024, and the total VRS OPEB liabilities used to calculate the net VRS OPEB liabilities were determined by actuarial valuations performed as of June 30, 2023, and rolled forward to the measurement date of June 30, 2024. Changes in net OPEB liability of the General Employee HIC Program were as follows:

11) Other Postemployment Benefits (OPEB), Continued

In addition, for the year ended June 30, 2025, the County, Authority, and Public Schools recognized OPEB expense (recovery) of \$77,939, (\$2,571), and \$21,355, respectively, related to the General Employee Health Insurance Credit Program. The covered employer's proportion of the net OPEB liabilities (assets) were based on the covered employer's actuarially determined employer contributions for the year ended June 30, 2023, relative to the total of the actuarially determined employer contributions for all participating employers.

Component Unit - Public Schools' Professional Plan HIC	
June 30, 2025 proportionate share of liability	\$ 9,771,351
June 30, 2024 proportion	0.84553%
June 30, 2023 proportion	0.85035%
June 30, 2025 expense	\$ 703,516

Component Unit - Public Schools' VLDP	Professional Plan	Non-professional Plan
June 30, 2025 proportionate share of liability (asset)	\$ (31,658)	\$ (17,700)
June 30, 2024 proportion	3.53359%	0.49066%
June 30, 2023 proportion	3.37952%	0.50142%
June 30, 2025 expense	\$ 137,987	\$ 23,685

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County of James City, Virginia
Notes to Basic Financial Statements
June 30, 2025

11) Other Postemployment Benefits (OPEB), Continued

At June 30, 2025, reported deferred outflows and inflows of resources related to VRS OPEB were as follows:

<u>General Employee HIC Program</u>	<u>Deferred outflows of resources</u>	<u>Deferred inflows of resources</u>
<u>Governmental activities:</u>		
Differences between expected and actual experience	\$ 47,581	\$ 116,652
Change of assumptions	81,237	-
Net difference between projected and actual earnings on OPEB plan investments	-	20,783
Employer contributions subsequent to the measurement date	112,262	-
Total	<u>\$ 241,080</u>	<u>\$ 137,435</u>
<u>Component unit - Authority:</u>		
Differences between expected and actual experience	\$ 624	\$ 9,750
Change of assumptions	2,246	-
Net difference between projected and actual earnings on OPEB plan investments	-	3,137
Employer contributions subsequent to the measurement date	3,482	-
Total	<u>\$ 6,352</u>	<u>\$ 12,887</u>
<u>Component unit - Public Schools (non-professional):</u>		
Differences between expected and actual experience	\$ 19,593	\$ 38,468
Change of assumptions	21,988	-
Net difference between projected and actual earnings on OPEB plan investments	-	9,454
Employer contributions subsequent to the measurement date	33,511	-
Total	<u>\$ 75,092</u>	<u>\$ 47,922</u>
<u>Component Unit - Public Schools' Professional Plan HIC Program:</u>		
Differences between expected and actual experience	\$ -	\$ 462,943
Change of assumptions	168,332	-
Net difference between projected and actual earnings on OPEB plan investments	-	34,757
Changes in proportionate share	211,660	292,812
Employer contributions subsequent to the measurement date	1,161,772	-
Total	<u>\$ 1,541,764</u>	<u>\$ 790,512</u>

County of James City, Virginia
Notes to Basic Financial Statements
June 30, 2025

11) Other Postemployment Benefits (OPEB), Continued

<u>GLI Program</u>	<u>Deferred outflows of resources</u>	<u>Deferred inflows of resources</u>
<u>Governmental activities:</u>		
Differences between expected and actual experience	\$ 347,507	\$ 53,819
Change of assumptions	12,559	109,190
Net difference between projected and actual earnings on OPEB plan investments	-	185,713
Changes in proportionate share	19,497	63,923
Employer contributions subsequent to the measurement date	270,337	-
Total	<u>\$ 649,900</u>	<u>\$ 412,645</u>
<u>Component unit - Authority:</u>		
Differences between expected and actual experience	\$ 44,002	\$ 6,815
Change of assumptions	1,590	13,826
Net difference between projected and actual earnings on OPEB plan investments	-	23,515
Changes in proportionate share	19,292	1,255
Employer contributions subsequent to the measurement date	32,846	-
Total	<u>\$ 97,730</u>	<u>\$ 45,411</u>
<u>Component unit - Public Schools (non-professional):</u>		
Differences between expected and actual experience	\$ 47,856	\$ 7,412
Change of assumptions	1,729	15,037
Net difference between projected and actual earnings on OPEB plan investments	-	25,575
Changes in proportionate share	8,702	19,488
Employer contributions subsequent to the measurement date	34,508	-
Total	<u>\$ 92,795</u>	<u>\$ 67,512</u>
<u>Component Unit - Public Schools' Professional Plan GLI Program</u>		
Differences between expected and actual experience	\$ 624,612	\$ 96,734
Change of assumptions	22,573	196,259
Net difference between projected and actual earnings on OPEB plan investments	-	333,802
Changes in proportionate share	75,311	190,914
Employer contributions subsequent to the measurement date	454,460	-
Total	<u>\$ 1,176,956</u>	<u>\$ 817,709</u>

<u>Component Unit - Public Schools' VLDP</u>	<u>Professional Plan</u>		<u>Non-professional Plan</u>	
	<u>Deferred outflows of resources</u>	<u>Deferred inflows of resources</u>	<u>Deferred outflows of resources</u>	<u>Deferred inflows of resources</u>
Differences between expected and actual experience	\$ 96,858	\$ 8,514	\$ 2,103	\$ 3,730
Change of assumptions	8,550	-	-	411
Net difference between projected and actual earnings on OPEB plan investments	-	5,349	-	1,601
Changes in proportionate share	60	9,583	121	892
Employer contributions subsequent to the measurement date	192,246	-	30,907	-
Total	<u>\$ 297,714</u>	<u>\$ 23,446</u>	<u>\$ 33,131</u>	<u>\$ 6,634</u>

The deferred outflows of resources related to VRS OPEB resulting from the County's, Authority's, and Public Schools' contributions subsequent to the measurement date will be recognized as a reduction of the net VRS OPEB liability in the year ended June 30, 2026.

County of James City, Virginia
Notes to Basic Financial Statements
June 30, 2025

11) Other Postemployment Benefits (OPEB), Continued

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to VRS OPEB will be recognized in VRS OPEB expense (recovery) as follows:

HIC Program				
Year ended	General Employee			Teacher
	Governmental activities	Component unit -		Public Schools (professional)
		Authority	Public Schools (non-professional)	
2026	\$ (3,380)	\$ (6,422)	\$ (3,443)	\$ (97,370)
2027	15,067	(1,347)	2,955	(64,107)
2028	(3,279)	(1,282)	(3,615)	(107,708)
2029	(16,778)	(966)	(2,238)	(66,361)
2030	(247)	-	-	(50,887)
Thereafter	-	-	-	(24,087)
Total	\$ (8,617)	\$ (10,017)	\$ (6,341)	\$ (410,520)

GLI Program			
Year ended	Governmental activities	Component unit -	
		Authority	Public Schools
2026	\$ (126,109)	\$ (6,594)	\$ (221,631)
2027	36,894	10,379	41,269
2028	4,051	6,081	4,431
2029	22,020	5,380	18,589
2030	30,063	4,227	52,905
Total	\$ (33,081)	\$ 19,473	\$ (104,437)

Component Unit - Public Schools' VLDP		
Year ended	Non-Professional Plan	Professional Plan
	Amount	Amount
2026	\$ (1,974)	\$ 6,182
2027	(284)	11,690
2028	(601)	8,207
2029	(947)	8,215
2030	(604)	10,065
Thereafter		37,663
Total	\$ (4,410)	\$ 82,022

Actuarial Assumptions

The total VRS OPEB liability was determined using the following assumptions based on an actuarial valuation date of June 30, 2023, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2024:

Inflation	2.50%
<u>Salary increases, including inflation:</u>	
Non-hazardous duty	3.5% - 5.35%
Enhanced hazardous duty	3.5% - 4.75%
Teacher cost-sharing plan	3.5% - 5.95%
	6.75%, net of
Investment rate of return	investment expenses

Mortality rates used for the various VRS OPEB plans are the same as those used for the actuarial valuations of the VRS pension plans.

Net VRS OPEB Liabilities

The net VRS OPEB liabilities represent each program's total OPEB liability determined in accordance with GAAP, less the associated fiduciary net position.

County of James City, Virginia
Notes to Basic Financial Statements
June 30, 2025

11) Other Postemployment Benefits (OPEB), Continued

As of the measurement date of June 30, 2024, net OPEB liability amounts for the various VRS OPEB programs are as follows (amounts expressed in thousands):

	GLI OPEB Program	Component unit - Public Schools		
		Professional Plan HIC	Non-Prof. Plan VLDP	Professional Plan VLDP
Total OPEB Liability	\$ 4,196,055	\$ 1,478,105	\$ 12,230	\$ 12,741
Plan Fiduciary Net Position	3,080,132	322,457	15,837	13,637
Employers' Net OPEB Liability (Asset)	<u>\$ 1,115,923</u>	<u>\$ 1,155,648</u>	<u>\$ (3,607)</u>	<u>\$ (896)</u>
Plan Fiduciary Net Position as a % of the Total OPEB Liability		73.41%	129.49%	107.03%

The total liability is calculated by the VRS actuary and each plan's fiduciary net position is reported in the VRS financial statements. The net OPEB liability is disclosed in accordance with the requirements of GAAP in the VRS notes to the financial statements and required supplementary information.

Long-Term Expected Rate of Return

The long-term expected rate of return on VRS investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class (Strategy)	Target Allocation	Arithmetic Long-Term Expected Rate of Return	Weighted Average Long-Term Expected Rate of Return*
Public Equity	32.00%	6.70%	2.14%
Fixed Income	16.00%	5.40%	0.86%
Credit Strategies	16.00%	8.10%	1.30%
Real Assets	15.00%	7.20%	1.08%
Private Equity	15.00%	8.70%	1.31%
PIP - Private Investment Partnerships	1.00%	8.00%	0.08%
Diversifying Strategies	6.00%	5.80%	0.35%
Cash	2.00%	3.00%	0.06%
Leverage	-3.00%	3.50%	-0.11%
Total	<u>100.00%</u>	Total	<u>7.07%</u>
	Expected arithmetic nominal return*		<u>7.07%</u>

**The above allocation provides for a one-year return of 7.07% (includes 2.50% inflation assumption). However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected rate of return for the System, stochastic projections are employed to model future returns under various economic conditions. The results provide a range of returns over various time periods that ultimately provide a median return of 7.10%, including expected inflation of 2.5%.*

On June 15, 2023, the VRS Board elected a long-term rate of 6.75% which is roughly at the 45th percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.14%, including expected inflation of 2.50%.

Discount Rate

The discount rate used to measure the total VRS OPEB liabilities was 6.75%. The projection of cash flows used to determine the discount rate assumed that System member contributions will be made per the VRS Guidance and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Through the fiscal year ending June 30, 2024, the rate contributed by the employer for the OPEB liabilities will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly, which was 113% of the actuarially determined contribution rate. From July 1, 2024, on, participating employers are assumed to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the OPEB plans' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total OPEB liability.

County of James City, Virginia
Notes to Basic Financial Statements
June 30, 2025

11) Other Postemployment Benefits (OPEB), Continued

Sensitivity of the Net VRS OPEB Liability to Changes in the Discount Rate

The following presents the employer's proportionate share of the net VRS OPEB liability using the discount rate of 6.75%, as well as what the employer's proportionate share of the net VRS OPEB liability would be if it were calculated using a discount rate that is 1% lower (5.75%) or 1% higher (7.75%) than the current rate.

Program	1% Decrease (5.75%)	Current Discount (6.75%)	1% Increase (7.75%)
<u>Governmental activities</u>			
Net OPEB liability - GLI	\$ 3,426,381	\$ 2,203,277	\$ 1,215,169
Net OPEB liability - HIC	\$ 747,766	\$ 569,695	\$ 419,358
<u>Component unit - Authority</u>			
Net OPEB liability - GLI	\$ 433,851	\$ 278,981	\$ 153,866
Net OPEB liability - HIC	\$ 32,813	\$ 13,576	\$ (2,702)
<u>Component unit - Public Schools</u>			
Net OPEB liability - GLI (non-prof.)	\$ 471,856	\$ 303,419	\$ 167,344
Net OPEB liability - GLI (prof.)	\$ 6,158,601	\$ 3,960,184	\$ 2,184,153
Net OPEB liability - HIC (non-prof.)	\$ 212,959	\$ 148,747	\$ 93,915
Net OPEB liability - HIC (prof.)	\$ 11,112,463	\$ 9,771,351	\$ 8,634,635
Net OPEB liability (asset) - VLDP (non-prof.)	\$ (12,872)	\$ (17,700)	\$ (21,950)
Net OPEB liability (asset) - VLDP (prof.)	\$ 19,241	\$ (31,658)	\$ (76,052)

OPEB Plan Fiduciary Net Position

Information about the various VRS OPEB plan fiduciary net position is available in the separately issued VRS's 2024 Annual Comprehensive Financial Report, which can be downloaded from the VRS website at varetire.org/pdf/publications/2024-annual-report.pdf, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Payables to the OPEB Plan – Public Schools

At June 30, 2025, the following amounts were payable to the VRS for the legally required contributions related to June 2025 payroll: GLI Program (\$116,786), Professional Plan Teacher HIC Program (\$111,931), Non-Professional Plan HIC Program (\$2,798), Professional Teacher VLDP (\$19,317), and Non-Professional VLDP (\$2,596).

OPEB Expense - Aggregate Information

The total amount of expense (recovery) recognized by the County, the Authority, and the Public Schools for their OPEB plans is summarized below for fiscal year 2025:

	Governmental activities	Component unit -	
		Authority	Public Schools
Retiree healthcare	\$ (284,047)	\$ (31,069)	\$ 79,518
Group life insurance	17,965	13,088	77,711
General employee HIC program	77,939	(2,571)	21,355
Professional plan HIC program	-	-	703,516
Non-professional VLDP	-	-	23,685
Professional VLDP	-	-	137,987
Total	\$ (188,143)	\$ (20,552)	\$ 1,043,772

12) Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code (IRC) Section 457. The plan, available to permanent part-time and full-time County and Authority employees, permits them to defer a portion of their gross income up to the maximum allowable by the IRC. For calendar year 2025, the maximum deferral is \$23,500 (ages 59 and under), \$31,000 (ages 50-59 and 64 and over), and \$34,750 (ages 60-63). The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are held in trust for the participants. The County sponsors the plan with the choice of investment options being made by the participants.

County of James City, Virginia
Notes to Basic Financial Statements
June 30, 2025

13) Related-Party Transactions

The County provides procurement, risk management, accounting, fleet maintenance, and other services to the Authority. Total charges for these services were \$1,205,177 for the year ended June 30, 2025. The Authority owed the County \$1,465,364 at June 30, 2025 for payroll expenses, Pcard charges, and for its share of a stormwater project at the Tewning Road complex. In addition, the County leases space in the Authority's buildings under a long-term agreement, which is discussed in Note 16.

The County provides risk management and purchasing services to the Public Schools under Memorandums of Understanding (MOU). The Public Schools' paid the County \$212,017 for risk management services and \$40,000 in fiscal year 2025 for purchasing services.

14) Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Property, liability, and line of duty coverages are provided through a group self-insurance risk pool. Surety coverage for principal officials is provided under the general liability coverage with a limit of \$9,000,000. Elected officials, appointed officials, members of all appointed governing bodies, employees and volunteers are covered while acting within the scope of their duties with the County. The County's retention is through deductibles on a per-occurrence basis.

Deductibles and coverage limits at June 30, 2025, are as follows:

	Deductibles	Liability Coverage Limits
Property insurance:		
Building and contents	\$ 10,000	Replacement cost
Inland marine	\$ 1,000	Replacement cost/ actual cash value
Flood/earthquake (outside 100 year flood plain)	\$ 25,000	\$ 100,000,000
Business interruption/extra expense	N/A	\$ 3,000,000
Property in transit	N/A	\$ 5,000,000
Increased cost of construction/ordinance/demolition	N/A	\$ 20,000,000
Back-up of sewers and drains	N/A	\$ 10,000,000
Debris removal	N/A	\$ 25,000,000
Pollutant clean-up and removal	N/A	\$ 500,000
Utility services time element	N/A	\$ 5,000,000
Newly acquired locations for up to 120 days	N/A	\$ 25,000,000
Boiler/equipment breakdown	\$ 1,000	\$ 100,000,000
General liability	\$ 100,000	\$ 2,000,000
Public officials liability	\$ 100,000	\$ 1,000,000
Law enforcement liability	\$ 100,000	\$ 2,000,000
Automobile liability	\$ 100,000	\$ 2,000,000
Automobile comprehensive/collision	\$ 1,000	Actual cash value/ repair cost
Crime	\$ 250	\$ 750,000
Cyber risk	\$ 50,000	\$ 5,000,000
Environmental liability	\$ 100,000	\$ 1,000,000
Excess liability - General; Automotive; Law enforcement	N/A	\$ 7,000,000
Excess liability - Public officials	N/A	\$ 8,000,000
Worker's compensation; Line of duty	\$ -	Statutory limits

The County reports its risk management expenditures in the General Fund. There have been no reductions in insurance coverage from the prior year and settled claims have not exceeded the amount of insurance coverage in any of the past three fiscal years.

The County is subject to certain claims that arise in the ordinary course of operations, many of which are in the early stages of the evaluation process. Accordingly, it is not possible at the present time to estimate the ultimate legal and financial liability, if any, with respect to certain lawsuits or other proceedings. In management's opinion, after consultation with counsel, the eventual outcome of such claims has not yet been determined probable to have a material adverse effect on the County's operations or financial position.

County of James City, Virginia
Notes to Basic Financial Statements
June 30, 2025

15) Commitments and Contingencies

Construction in Progress

At June 30, 2025, the County had several major projects under construction presented in the financial statements as construction in progress as follows:

<u>Project</u>	<u>Budget</u>	<u>Expenditures to date</u>	<u>Balance of contract</u>	<u>Budget balance</u>
Governmental activities				
General government admin.	\$ 20,763,518	\$ 8,255,413	\$ 9,445,660	\$ 3,062,445
Public safety	6,646,663	2,106,168	2,119,268	2,421,227
Public works	61,422,946	2,914,417	6,314,501	52,194,028
Judicial administration	382,874	-	119,237	263,637
Education	37,681,584	5,222,895	-	32,458,689
Community development	21,125,392	1,265,354	3,194,573	16,665,465
Parks, recreation, and cultural	10,185,346	1,136,213	1,937,551	7,111,582
Total	<u>\$ 158,208,323</u>	<u>\$ 20,900,460</u>	<u>\$ 23,130,790</u>	<u>\$ 114,177,073</u>

Encumbrances

Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end, the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

<u>Fund</u>	<u>Amount</u>
General	\$ 1,314,598
Capital projects	19,692,322
Grants and special projects	3,824,922
Nonmajor ovenemntal	101,654
Total	<u>\$ 24,933,496</u>

Other

The County participates in a number of federal awards. Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

The County is currently not involved in any litigation in which management deems any potential impact would be material to their respective financial statements.

16) Leases

Lease Receivables

The County leases land, buildings, office space, and equipment to third parties. As of June 30, 2025, the County had 13 active leases with terms ranging from 2 - 38 years and interest rates from 1.00% - 3.13%. The total value of the leases receivable was \$4,389,369 and the total value of the deferred inflows of resources was \$3,927,296 at June 30, 2025. The County recognized lease revenue of \$1,017,214 during the fiscal year.

As of June 30, 2025, the County's component unit - EDA had an active lease at a marina. The lease receivable and lease interest receivable were \$651,350 and \$3,034, respectively, and the deferred inflows of resources was \$580,660 as of June 30, 2025.

County of James City, Virginia
Notes to Basic Financial Statements
June 30, 2025

16) Leases, Continued

The future payments on these leases as of June 30, 2025, were as follows:

Fiscal Year Ending June 30,	Governmental activities			Business-type activities - EDA		
	Principal	Interest	Total	Principal	Interest	Total
2026	\$ 295,963	116,519	\$ 412,482	\$ 34,464	35,536	\$ 70,000
2027	312,769	108,230	420,999	36,440	33,560	70,000
2028	325,955	99,462	425,417	41,509	31,408	72,917
2029	223,457	91,389	314,846	44,502	28,998	73,500
2030	207,102	85,314	292,416	47,055	26,445	73,500
2031-2035	926,215	336,960	1,263,175	290,241	87,672	377,913
2036-2040	832,773	217,353	1,050,126	157,139	10,073	167,212
2041-2045	688,977	105,291	794,268	-	-	-
2046-2050	359,301	24,393	383,694	-	-	-
2051-2055	114,151	8,005	122,156	-	-	-
2056-2060	102,706	2,197	104,903	-	-	-
Total	\$ 4,389,369	\$ 1,195,113	\$ 5,584,482	\$ 651,350	\$ 253,692	\$ 905,042

Leases Payable

As of June 30, 2025, the County had 7 leases with terms ranging from 2 - 33 years and interest rates from 2.23% - 3.479%. The leases have annual payments that range from \$3,615 - \$46,851. The total of the leases payable was \$931,387, with a short-term portion of \$112,511 at June 30, 2025.

The future principal and interest payments for these leases as of June 30, 2025, were as follows:

Governmental activities			
Fiscal Year Ending June 30,	Principal	Interest	Total
2026	\$ 112,511	25,348	\$ 137,859
2027	109,961	22,452	132,413
2028	95,645	19,593	115,238
2029	67,300	17,463	84,763
2030	71,825	15,481	87,306
2031-2035	156,284	54,960	211,244
2036-2040	62,741	43,206	105,947
2041-2045	76,304	32,822	109,126
2046-2050	92,162	20,237	112,399
2051-2055	86,654	5,411	92,065
Total	\$ 931,387	\$ 256,973	\$ 1,188,360

The carrying value of these lease assets, included in capital assets as of June 30, 2025, was as follows:

Governmental activities			
	Cost	Accumulated Amortization	Net Book Value
Land leases	\$ 978,444	\$ (243,364)	\$ 735,080
Building leases	221,885	(103,547)	118,338
Equipment leases	65,494	(49,244)	16,250
Total	\$ 1,265,823	\$ (396,155)	\$ 869,668

17) Subscription-Based Information Technology Arrangements (SBITAs)

As of June 30, 2025, the County had subscriptions with terms ranging from 3 - 10 years and interest rates from 2.038% - 3.155%. The subscriptions have annual payments that range from \$6,100 - \$262,288. The total of the subscription liability was \$2,679,878, with a short-term portion of \$659,677 as of June 30, 2025.

County of James City, Virginia
Notes to Basic Financial Statements
June 30, 2025

17) Subscription-Based Information Technology Arrangements (SBITAs), Continued

The future principal and interest payments for these subscriptions as of June 30, 2025, were as follows:

Governmental Activities			
Fiscal Year Ending			
June 30,	Principal	Interest	Total
2026	\$ 659,677	\$ 70,853	\$ 730,530
2027	647,541	53,237	700,778
2028	516,299	35,805	552,104
2029	400,561	22,454	423,015
2030	101,039	11,851	112,890
2031-2035	354,761	18,917	373,678
Total	\$ 2,679,878	\$ 213,117	\$ 2,892,995

The carrying value of these subscription assets, included in capital assets at June 30, 2025, was as follows:

Governmental Activities			
	Cost	Accumulated Amortization	Net Book Value
Subscriptions	\$ 4,734,377	\$ (1,918,771)	\$ 2,815,606

18) Restatement

The net position as of the beginning of fiscal year 2025 was restated to reflect an adjustment related to the County's implementation of GASB Statement No. 101, *Compensated Absences*. More information regarding the adjustment can be found in Note 1 and the related balances have been adjusted as follows:

	Previously Reported 6/30/2024	Restatement	As Restated 6/30/2024
Long-term liabilities:			
Compensated absences	\$ (4,765,244)	\$ (5,091,410)	\$ (9,856,654)
Net position:			
Unrestricted	\$ (219,906,639)	\$ 5,091,410	\$ (214,815,229)
Total net position	\$ (475,783,937)	\$ 5,091,410	\$ (470,692,527)

* * * * *

Required Supplementary Information Other Than MD&A

County of James City, Virginia
Budgetary Comparison Schedule
General Fund

The General Fund is the operating fund of the County, which is used to account for the financial resources except those required to be accounted for in another fund. Revenues are derived primarily from general property taxes, other local taxes, licenses, permits and fees and intergovernmental revenues. Primary expenditures are for public safety, public works, health and human services, parks, recreation and culture, education, and the general administration of the County.

County of James City, Virginia
 Budgetary Comparison Schedule - General Fund (Unaudited)
 Year ended June 30, 2025

Fund, major and minor revenue source	Original Budget	Final Budget	Actual	Variance positive (negative)
Revenue from local sources:				
General property taxes:				
Real property taxes	\$ 129,000,000	\$ 129,000,000	\$ 135,078,273	\$ 6,078,273
Real and personal public service corp. property taxes	2,500,000	2,500,000	5,137,954	2,637,954
Personal property taxes	37,082,000	37,082,000	29,379,556	(7,702,444)
Machinery and tools taxes	6,700,000	6,700,000	6,818,191	118,191
Penalties	700,000	700,000	978,058	278,058
Interest	300,000	300,000	331,967	31,967
Total general property taxes	<u>176,282,000</u>	<u>176,282,000</u>	<u>177,723,999</u>	<u>1,441,999</u>
Other local taxes:				
Local sales and use taxes	21,400,000	21,674,854	22,472,483	797,629
Franchise license taxes	850,000	850,000	828,300	(21,700)
Taxes on recordation and wills	1,200,000	1,200,000	1,501,312	301,312
Hotel and motel room taxes	3,500,000	3,730,252	3,884,783	154,531
Restaurant food taxes	8,700,000	8,700,000	9,483,346	783,346
Cigarette taxes	500,000	383,940	383,980	40
Business licenses	7,100,000	7,100,000	9,194,727	2,094,727
Motor vehicle licenses	135,000	135,000	172,080	37,080
Deeds of conveyance	450,000	450,000	489,171	39,171
Total other local taxes	<u>43,835,000</u>	<u>44,224,046</u>	<u>48,410,182</u>	<u>4,186,136</u>
Permits, privilege fees and regulatory licenses:				
Animal licenses	10,000	10,000	7,274	(2,726)
Building permits	1,100,000	1,100,000	1,108,967	8,967
Permits and other licenses	900,000	900,000	969,800	69,800
Total permits, privilege fees and regulatory licenses	<u>2,010,000</u>	<u>2,010,000</u>	<u>2,086,041</u>	<u>76,041</u>
Fines and forfeitures	168,000	168,000	196,181	28,181
Use of money and property	700,000	715,910	1,017,214	301,304
Charges for services:				
Court related costs	280,000	280,000	327,574	47,574
Law enforcement and traffic control	3,000	3,000	2,281	(719)
Emergency medical services	2,752,000	2,752,000	2,957,491	205,491
Parks and recreation	4,596,000	4,580,090	4,513,376	(66,714)
Recycling fees	1,382,000	1,382,000	1,336,793	(45,207)
Landfill and bulk pickup fees	555,000	555,000	638,106	83,106
Other fees	52,000	52,000	69,374	17,374
Total charges for services	<u>9,620,000</u>	<u>9,604,090</u>	<u>9,844,995</u>	<u>240,905</u>
Miscellaneous revenue:				
Sale of property	60,000	60,000	110,955	50,955
Miscellaneous	110,000	110,000	263,976	153,976
Total miscellaneous revenue	<u>170,000</u>	<u>170,000</u>	<u>374,931</u>	<u>204,931</u>
Total revenue from local sources	<u>232,785,000</u>	<u>233,174,046</u>	<u>239,653,543</u>	<u>6,479,497</u>
Revenue from the Commonwealth:				
Noncategorical aid:				
Mobile home titling taxes	40,000	40,000	99,363	59,363
Railroad rolling stock taxes	55,000	55,000	63,884	8,884
Personal property tax relief	9,770,000	9,770,000	9,770,137	137
Communications sales and use tax	1,120,000	1,120,000	1,106,125	(13,875)
Car rental tax	85,000	85,000	67,795	(17,205)
Total noncategorical aid	<u>11,070,000</u>	<u>11,070,000</u>	<u>11,107,304</u>	<u>37,304</u>
Categorical aid:				
Shared expenses:				
Commonwealth's Attorney	768,000	768,000	799,667	31,667
Sheriff	962,000	962,000	973,278	11,278
Commissioner of the Revenue	258,000	258,000	267,405	9,405
Treasurer	274,000	274,000	277,132	3,132
Registrar/Electoral Board	90,000	90,000	101,744	11,744
Clerk of the Circuit Court	589,000	589,000	647,442	58,442
Total shared expenses	<u>2,941,000</u>	<u>2,941,000</u>	<u>3,066,668</u>	<u>125,668</u>
Other categorical aid:				
Wireless Board	310,000	310,000	331,858	21,858
Commission of the arts	4,500	4,500	4,500	-
Spay and Neuter animal support	2,500	2,675	2,675	-
HB 599 payments	1,698,000	1,698,000	1,759,028	61,028
DMV Select	80,000	80,000	103,956	23,956
Total other categorical aid	<u>2,095,000</u>	<u>2,095,175</u>	<u>2,202,017</u>	<u>106,842</u>
Total categorical aid	<u>5,036,000</u>	<u>5,036,175</u>	<u>5,268,685</u>	<u>232,510</u>
Total from the Commonwealth	<u>16,106,000</u>	<u>16,106,175</u>	<u>16,375,989</u>	<u>269,814</u>
Revenue from the federal government:				
Payments in lieu of taxes	9,000	9,000	10,066	1,066
COVID recovery	-	-	17,644	17,644
Total from the federal government	<u>9,000</u>	<u>9,000</u>	<u>27,710</u>	<u>18,710</u>
Total revenues	<u>\$ 248,900,000</u>	<u>\$ 249,289,221</u>	<u>\$ 256,057,242</u>	<u>\$ 6,768,021</u>

(Continued)

See accompanying notes to the required supplementary information.

County of James City, Virginia
 Budgetary Comparison Schedule - General Fund (Unaudited)
 Year ended June 30, 2025

Fund, major and minor expenditure source	Original Budget	Final Budget	Actual	Variance positive (negative)
General government administration:				
Legislative:				
Board of supervisors	\$ 207,660	\$ 207,660	\$ 191,991	\$ 15,669
General and financial administration:				
County administration	1,622,170	1,860,187	1,663,605	196,582
County Attorney	708,590	784,355	729,067	55,288
Human resources	1,115,050	1,156,253	1,000,687	155,566
Commissioner of the Revenue	1,178,890	1,200,340	1,104,095	96,245
Real estate assessments	1,052,680	1,186,450	1,154,227	32,223
Treasurer	1,720,130	1,790,303	1,666,926	123,377
Financial management services	589,080	642,710	621,055	21,655
Budget and Reporting	472,020	542,579	534,586	7,993
Accounting	566,150	634,390	634,290	100
Purchasing	451,250	505,993	498,076	7,917
Risk management	1,000,040	1,017,431	824,795	192,636
Information Resource Management	6,441,780	6,823,444	6,158,399	665,045
Fleet maintenance	1,611,290	1,713,436	1,712,108	1,328
Total general and financial administration	18,529,120	19,857,871	18,301,916	1,555,955
Board of elections:				
Office of Elections	868,800	1,007,620	1,007,560	60
Total general government administration	19,605,580	21,073,151	19,501,467	1,571,684
Judicial administration:				
Courts:				
Circuit court and judicial services	317,690	329,911	241,849	88,062
General district court	56,670	53,273	12,693	40,580
Juvenile and domestic relations district court	31,640	47,750	42,547	5,203
Clerk of the circuit court	1,130,630	1,188,712	1,171,626	17,086
Sheriff	1,927,300	2,036,484	1,905,621	130,863
9th judicial district	7,290	7,290	7,007	283
Court services	102,410	107,410	107,345	65
Courthouse	641,020	772,654	589,004	183,650
Total courts	4,214,650	4,543,484	4,077,692	465,792
Commonwealth's attorney	1,643,720	1,770,261	1,663,169	107,092
Total judicial administration	5,858,370	6,313,745	5,740,861	572,884
Public safety:				
Law enforcement and traffic control:				
Police department	16,449,780	16,971,459	16,094,157	877,302
Emergency communications	3,921,260	4,114,308	4,093,542	20,766
Total law enforcement and traffic control	20,371,040	21,085,767	20,187,699	898,068
Fire and rescue services:				
Fire department and emergency medical services	18,005,710	19,232,729	19,189,932	42,797
Correction and detention:				
Regional jail	2,682,200	2,682,255	2,682,251	4
Juvenile detention	280,150	280,150	280,152	(2)
Total correction and detention:	2,962,350	2,962,405	2,962,403	2
Inspections:				
Building and safety permits	1,779,390	1,841,582	1,722,094	119,488
Other protection:				
Animal control	559,460	482,335	346,249	136,086
Emergency management	344,650	282,315	247,745	34,570
Total other protection	904,110	764,650	593,994	170,656
Total public safety	44,022,600	45,887,133	44,656,122	1,231,011

(Continued)

See accompanying notes to the required supplementary information.

County of James City, Virginia
 Budgetary Comparison Schedule - General Fund (Unaudited)
 Year ended June 30, 2025

Fund, major and minor expenditure source	Original Budget	Final Budget	Actual	Variance positive (negative)
Public works:				
Maintenance of highways, streets, and sidewalks:				
Regional transportation	\$ 795,980	\$ 795,980	\$ 795,980	\$ -
Sanitation and waste removal:				
Solid waste and recycling	3,303,950	3,451,778	3,017,142	434,636
Maintenance of general buildings and grounds:				
Grounds maintenance	3,272,850	3,628,926	3,007,770	621,156
Facilities management	7,536,790	8,065,159	6,935,727	1,129,432
Total maintenance of general buildings and grounds	10,809,640	11,694,085	9,943,497	1,750,588
Total public works	14,909,570	15,941,843	13,756,619	2,185,224
Health and human services:				
Local health department	845,350	845,350	834,380	10,970
Behavioral health and development services	2,637,860	2,637,860	2,637,859	1
Contributions to outside agencies	335,370	343,320	343,320	-
Total health and human services	3,818,580	3,826,530	3,815,559	10,971
Education:				
WJCC School Division	96,552,800	96,552,800	90,800,373	5,752,427
Contribution to community college	152,700	152,700	152,700	-
Total Education	96,705,500	96,705,500	90,953,073	5,752,427
Parks, recreation and cultural:				
Parks and recreation:				
Administration and recreation services	8,763,790	9,077,063	8,525,719	551,344
Community centers	686,760	696,914	528,166	168,748
Park operations	594,070	674,204	569,659	104,545
Total parks and recreation	10,044,620	10,448,181	9,623,544	824,637
Library:				
Regional library	6,223,210	6,223,210	6,223,210	-
Total parks, recreation and cultural	16,267,830	16,671,391	15,846,754	824,637
Community development:				
Planning and community development:				
Planning	1,307,770	1,338,835	1,006,829	332,006
Community Development	1,083,840	1,160,243	1,051,214	109,029
Zoning enforcement	535,580	560,660	528,194	32,466
Economic development	534,280	553,320	411,389	141,931
Total planning and community development	3,461,470	3,613,058	2,997,626	615,432
Environmental management:				
Cooperative extension	60,000	59,945	40,628	19,317
Environmental management:				
Stormwater & Resource protection	2,762,760	3,062,848	2,725,524	337,324
Total community development	6,284,230	6,735,851	5,763,778	972,073
Nondepartmental:				
Miscellaneous	6,203,660	1,109,173	-	1,109,173
Debt service:				
Lease financing - principal	-	197,310	197,310	-
Lease financing - interest	-	23,596	23,596	-
Subscription financing - principal	-	934,931	934,931	-
Subscription financing - interest	-	79,137	79,137	-
Total debt service	-	1,234,974	1,234,974	-
Total expenditures	213,675,920	215,499,291	201,269,207	14,230,084
Excess of revenues over expenditures	35,224,080	33,789,930	54,788,035	20,998,105
Other financing sources (uses):				
Transfers in	125,000	125,000	113,295	(11,705)
Transfers out	(41,849,080)	(59,601,233)	(57,602,341)	1,998,892
Lease issuances	-	312,051	312,051	-
Subscription issuances	-	1,074,699	1,074,699	-
Total other financing uses, net	(41,724,080)	(58,089,483)	(56,102,296)	1,987,187
Net change in fund balance	(6,500,000)	(24,299,553)	(1,314,261)	22,985,292
Fund balance, beginning of year	6,500,000	24,299,553	130,653,218	106,353,665
Fund balance, end of year	\$ -	\$ -	\$ 129,338,957	\$ 129,338,957

See accompanying notes to the required supplementary information.

County of James City, Virginia
Budgetary Comparison Schedule
Grants and Special Projects Fund

The Grants and Special Projects Fund is a special revenue fund used to account for the financial resources related to grants and special projects. Revenues are primarily derived from intergovernmental grants awarded to the County as well as funding from local and other sources to support special projects. Primary expenditures are as allowed under the specific grant or project requirements and relate to public safety; public works; health and human services; parks, recreation, and culture; judicial administration; community development; education; and the general administration of the County.

County of James City, Virginia

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Unaudited)

Grants and Special Projects Fund

Year ended June 30, 2025

	Original Budget	Revised Budget	Actual	Variance positive (negative)
Revenues:				
Permits, privilege fees and regulatory licenses	\$ -	\$ 53,000	53,000	\$ -
Miscellaneous	47,740	839,089	155,352	(683,737)
Intergovernmental:				
Local	-	366,472	267,490	(98,982)
Commonwealth	1,763,830	11,448,812	10,263,920	(1,184,892)
Federal	39,980	9,600,501	5,529,871	(4,070,630)
Total revenues	<u>1,851,550</u>	<u>22,307,874</u>	<u>16,269,633</u>	<u>(6,038,241)</u>
Expenditures:				
Current:				
General government administration	-	4,644,537	3,349,538	1,294,999
Judicial administration	219,000	524,034	407,655	116,379
Public safety	87,720	2,405,120	762,701	1,642,419
Public works	2,000,000	3,483,856	1,007,045	2,476,811
Health and human services	1,975,410	2,606,145	1,766,651	839,494
Education	-	426,723	359,497	67,226
Parks, recreation and cultural	-	536,913	337,666	199,247
Community development	50,000	9,688,228	8,668,031	1,020,197
Debt service:				
Subscription financing - principal	-	54,168	54,168	-
Total expenditures	<u>4,332,130</u>	<u>24,369,724</u>	<u>16,712,952</u>	<u>7,656,772</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,480,580)</u>	<u>(2,061,850)</u>	<u>(443,319)</u>	<u>1,618,531</u>
Other financing sources:				
Transfers in	2,480,580	832,842	832,842	-
Transfers out	-	-	(8,661,508)	(8,661,508)
Subscription issuances	-	145,425	145,425	-
Total other financing sources	<u>2,480,580</u>	<u>978,267</u>	<u>(7,683,241)</u>	<u>(8,661,508)</u>
Net change in fund balance	<u>-</u>	<u>(1,083,583)</u>	<u>(8,126,560)</u>	<u>7,042,977</u>
Fund balance, beginning of year	<u>-</u>	<u>1,083,583</u>	<u>9,822,881</u>	<u>(8,739,298)</u>
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,696,321</u>	<u>\$ (1,696,321)</u>

County of James City, Virginia
Schedule of Changes in the Net Pension Liability and Related Ratios
Required Supplementary Information (Unaudited)

	County									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Year ended June 30,*										
Total pension liability										
Service cost	\$ 4,416,137	\$ 4,398,469	\$ 4,344,463	\$ 4,233,955	\$ 4,329,341	\$ 4,498,054	\$ 4,539,185	\$ 4,837,048	\$ 5,393,256	\$ 6,289,628
Interest	10,586,624	11,164,260	11,561,915	12,034,506	12,600,514	12,930,800	13,977,620	15,493,524	16,065,148	16,924,210
Changes of benefit terms	-	-	-	-	(4,186,347)	3,287,161	-	-	-	-
Differences between expected and actual experience	252,227	(2,733,673)	(554,290)	(258,300)	1,286,792	4,023,942	8,045	(1,746,972)	1,942,788	10,772,899
Changes in assumptions	-	-	(1,296,832)	-	5,993,876	-	9,135,268	-	-	-
Benefit payments, including refunds of employee contributions	(6,660,511)	(7,345,595)	(6,950,943)	(7,656,974)	(8,191,674)	(8,736,556)	(9,726,471)	(10,352,191)	(10,990,404)	(12,151,045)
Net change in total pension liability	8,594,477	5,483,461	7,104,313	8,353,187	11,832,502	16,003,401	17,933,647	8,231,409	12,410,788	21,835,692
Total pension liability, beginning	154,567,747	163,162,224	168,645,685	175,749,998	184,103,185	195,935,687	211,939,088	229,872,735	238,104,144	250,514,932
Total pension liability, ending (a)	\$ 163,162,224	\$ 168,645,685	\$ 175,749,998	\$ 184,103,185	\$ 195,935,687	\$ 211,939,088	\$ 229,872,735	\$ 238,104,144	\$ 250,514,932	\$ 272,350,624
Plan fiduciary net position										
Contributions - employer	4,065,806	4,133,647	3,536,962	3,660,271	3,662,166	3,904,631	4,535,863	4,743,535	5,903,106	6,330,739
Contributions - employee	1,844,202	1,870,648	1,934,998	1,952,900	2,023,105	1,927,807	1,960,133	2,057,224	2,229,536	2,452,120
Net investment income	6,365,577	2,508,354	17,721,493	11,930,106	11,422,082	3,361,921	48,333,112	(223,827)	14,070,884	22,160,795
Benefit payments, including refunds of employee contributions	(6,660,511)	(7,345,595)	(6,950,943)	(7,656,974)	(8,191,674)	(8,736,556)	(9,726,471)	(10,352,191)	(10,990,404)	(12,151,045)
Administrative expense	(86,580)	(89,515)	(101,649)	(102,499)	(112,707)	(117,595)	(120,157)	(137,959)	(139,210)	(144,463)
Other	(1,349)	(1,066)	(15,816)	(10,651)	(3,597,077)	12,497	4,559	5,128	5,678	4,692
Net change in plan fiduciary net position	5,527,145	1,076,473	16,125,045	9,773,153	5,205,895	352,705	44,987,039	(3,908,090)	11,079,590	18,652,838
Plan fiduciary net position, beginning	139,108,955	144,636,100	145,712,573	161,837,618	171,610,771	176,816,666	177,169,371	222,156,410	218,248,320	229,327,910
Plan fiduciary net position, ending (b)	144,636,100	145,712,573	161,837,618	171,610,771	176,816,666	177,169,371	222,156,410	218,248,320	229,327,910	247,980,748
Net pension liability (a) - (b)	\$ 18,526,124	\$ 22,933,112	\$ 13,912,380	\$ 12,492,414	\$ 19,119,021	\$ 34,769,717	\$ 7,716,325	\$ 19,855,824	\$ 21,187,022	\$ 24,369,876
Plan fiduciary net position as a percentage of the total pension liability	88.65%	86.40%	92.08%	93.21%	90.24%	83.59%	96.64%	91.66%	91.54%	91.05%
Covered payroll	\$ 36,788,968	\$ 37,681,907	\$ 38,853,860	\$ 40,475,381	\$ 40,710,451	\$ 40,413,598	\$ 40,918,484	\$ 43,073,802	\$ 46,865,712	\$ 50,570,681
Net pension liability as a percentage of the total covered payroll	50.36%	60.86%	35.81%	30.86%	46.96%	86.03%	18.86%	46.10%	45.21%	48.19%

	Component unit - Service Authority									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Year ended June 30,*										
Total pension liability										
Service cost	\$ 430,269	\$ 404,294	\$ 411,137	\$ 379,365	\$ 378,585	\$ 400,579	\$ 393,653	\$ 387,269	\$ 440,954	\$ 499,243
Interest	978,647	1,032,165	1,104,651	1,132,686	1,198,755	1,265,059	1,317,521	1,441,308	1,561,858	1,659,124
Changes of benefit terms	-	-	-	-	-	26,989	-	817,428	-	768,989
experience	(146,331)	128,139	(213,521)	62,537	182,506	(172,618)	(27,793)	-	383,483	-
Changes in assumptions	-	-	(335,427)	-	546,875	-	557,493	-	-	-
Benefit payments, including refunds of employee contributions	(433,146)	(562,945)	(495,181)	(637,522)	(623,967)	(756,401)	(729,183)	(859,354)	(968,152)	(1,039,080)
Net change in total pension liability	829,439	1,001,653	471,659	937,066	1,682,754	763,608	1,511,691	1,786,651	1,418,143	1,888,276
Total pension liability, beginning	14,197,242	15,026,681	16,028,334	16,499,993	17,437,059	19,119,813	19,883,421	21,395,112	23,181,763	24,599,906
Total pension liability, ending (a)	\$ 15,026,681	\$ 16,028,334	\$ 16,499,993	\$ 17,437,059	\$ 19,119,813	\$ 19,883,421	\$ 21,395,112	\$ 23,181,763	\$ 24,599,906	\$ 26,488,182
Plan fiduciary net position										
Contributions - employer	329,381	336,720	288,588	297,525	235,463	243,251	271,540	295,888	340,978	368,602
Contributions - employee	193,349	197,261	210,624	204,311	212,351	220,872	219,619	241,614	269,746	293,636
Net investment income	612,704	245,617	1,734,000	1,174,317	1,128,516	340,716	4,896,608	(23,391)	1,427,563	2,246,210
Benefit payments, including refunds of employee contributions	(433,146)	(562,945)	(495,181)	(637,522)	(623,967)	(756,401)	(729,183)	(859,354)	(968,152)	(1,039,080)
Administrative expense	(8,173)	(8,604)	(9,804)	(10,045)	(11,054)	(11,611)	(12,088)	(14,003)	(14,191)	(14,651)
Other	(130)	(104)	(1,553)	(1,050)	(713)	(403)	463	521	575	475
Net change in plan fiduciary net position	693,985	207,945	1,726,674	1,027,536	940,596	36,424	4,646,959	(358,725)	1,056,519	1,855,192
Plan fiduciary net position, beginning	13,257,749	13,951,734	14,159,679	15,886,353	16,913,889	17,854,485	17,890,909	22,537,868	22,179,143	23,235,662
Plan fiduciary net position, ending (b)	13,951,734	14,159,679	15,886,353	16,913,889	17,854,485	17,890,909	22,537,868	22,179,143	23,235,662	25,090,854
Net pension liability (a) - (b)	\$ 1,074,947	\$ 1,868,655	\$ 613,640	\$ 523,170	\$ 1,265,328	\$ 1,992,512	\$ (1,142,756)	\$ 1,002,620	\$ 1,364,244	\$ 1,397,328
Plan fiduciary net position as a percentage of the total pension liability	92.85%	88.34%	96.28%	97.00%	93.38%	89.98%	105.34%	95.67%	94.45%	94.72%
Covered payroll	\$ 3,897,762	\$ 4,026,779	\$ 4,083,082	\$ 4,230,543	\$ 4,445,820	\$ 4,673,979	\$ 4,675,862	\$ 5,198,520	\$ 5,881,716	\$ 6,420,348
Net pension liability as a percentage of the total covered payroll	27.58%	46.41%	15.03%	12.37%	28.46%	42.63%	-24.44%	19.29%	23.19%	21.76%

* The amounts presented have a measurement date of the previous fiscal year end.

(Continued)

See accompanying notes to the required supplementary information.

County of James City, Virginia
Schedule of Changes in the Net Pension Liability (Asset) and Related Ratios
Required Supplementary Information (Unaudited)

Year ended June 30,*	Component unit - Public Schools' Non-professional									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Total pension liability										
Service cost	\$ 526,136	\$ 540,481	\$ 523,460	\$ 506,887	\$ 485,858	\$ 552,167	\$ 545,063	\$ 477,779	\$ 538,065	\$ 587,271
Interest	1,087,945	1,157,021	1,222,200	1,254,419	1,297,224	1,309,428	1,366,821	1,530,373	1,602,826	1,688,185
Differences between expected and actual experience	(13,491)	(122,658)	(318,599)	(287,441)	(426,300)	78,555	324,773	202,069	474,462	656,188
Changes in assumptions	-	-	(236,957)	-	528,041	-	813,135	-	-	-
Benefit payments, including refunds of employee contributions	(586,736)	(640,852)	(646,577)	(813,097)	(911,625)	(1,123,687)	(1,056,098)	(1,153,064)	(1,241,175)	(1,558,793)
Net change in total pension liability	1,013,854	933,992	543,527	660,768	973,198	816,463	1,993,694	1,057,157	1,374,178	1,372,851
Total pension liability, beginning	15,835,445	16,849,299	17,783,291	18,326,818	18,987,586	19,960,784	20,777,247	22,770,941	23,828,098	25,202,276
Total pension liability, ending (a)	\$ 16,849,299	\$ 17,783,291	\$ 18,326,818	\$ 18,987,586	\$ 19,960,784	\$ 20,777,247	\$ 22,770,941	\$ 23,828,098	\$ 25,202,276	\$ 26,575,127
Plan fiduciary net position										
Contributions - employer	372,141	369,942	233,501	224,276	173,657	172,426	158,331	163,014	206,293	228,181
Contributions - employee	256,454	256,786	257,483	249,325	268,278	279,227	255,416	266,640	283,776	308,554
Net investment income	764,646	309,381	2,158,117	1,451,191	1,377,110	404,254	5,804,084	(20,911)	1,645,642	2,551,059
Benefit payments, including refunds of employee contributions	(586,736)	(640,852)	(646,577)	(813,097)	(911,625)	(1,123,687)	(1,056,098)	(1,153,064)	(1,241,175)	(1,558,793)
Administrative expense	(10,296)	(10,703)	(12,355)	(12,546)	(13,730)	(14,290)	(14,667)	(16,643)	(16,657)	(17,682)
Other	(162)	(130)	(1,926)	(1,291)	(866)	(483)	545	606	661	499
Net change in plan fiduciary net position	796,047	284,424	1,988,243	1,097,858	892,824	(282,553)	5,147,611	(760,358)	878,540	1,511,818
Plan fiduciary net position, beginning	16,640,131	17,436,178	17,720,602	19,708,845	20,806,703	21,699,527	21,416,974	26,564,585	25,804,227	26,682,767
Plan fiduciary net position, ending (b)	17,436,178	17,720,602	19,708,845	20,806,703	21,699,527	21,416,974	26,564,585	25,804,227	26,682,767	28,194,585
Net pension liability (asset) (a) - (b)	\$ (586,879)	\$ 62,689	\$ (1,382,027)	\$ (1,819,117)	\$ (1,738,743)	\$ (639,727)	\$ (3,793,644)	\$ (1,976,129)	\$ (1,480,491)	\$ (1,619,458)
Plan fiduciary net position as a percentage of the total pension liability	103.48%	99.65%	107.54%	109.58%	108.71%	103.08%	116.66%	108.29%	105.87%	106.09%
Covered payroll	\$ 5,154,307	\$ 5,123,850	\$ 5,000,257	\$ 4,802,484	\$ 4,905,565	\$ 4,870,819	\$ 5,556,149	\$ 5,858,963	\$ 6,165,355	\$ 5,178,970
Net pension liability (asset) as a percentage of the total covered payroll	-11.39%	1.22%	-27.64%	-37.88%	-35.44%	-13.13%	-68.28%	-33.73%	-24.01%	-31.27%

* The amounts presented have a measurement date of the previous fiscal year end.

See accompanying notes to the required supplementary information.

County of James City, Virginia
Schedule of Employer's Share of Net Pension Liability
Required Supplementary Information (Unaudited)

Year ended June 30,*	Component unit - Public Schools' Professional									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Employer's proportion of the net pension liability	0.87896%	0.87104%	0.86356%	0.84943%	0.86221%	0.85779%	0.83377%	0.85716%	0.85132%	0.84641%
Employer's proportionate share of the net pension liability	\$ 110,629,000	\$ 122,069,000	\$ 106,201,000	\$ 99,893,000	\$ 113,471,736	\$ 124,830,972	\$ 64,726,377	\$ 81,606,763	\$ 86,044,656	\$ 79,451,953
Employer's covered payroll	\$ 65,034,559	\$ 65,800,057	\$ 67,052,585	\$ 67,353,977	\$ 70,456,378	\$ 72,905,344	\$ 73,604,525	\$ 79,775,536	\$ 84,788,694	\$ 88,230,093
Employer's proportionate share of the net pension liability as a percentage of its covered payroll	170.11%	185.52%	158.38%	148.31%	161.05%	171.22%	87.94%	102.30%	101.48%	90.05%
percentage of the total pension liability	70.68%	68.28%	72.92%	74.81%	73.51%	71.47%	85.46%	82.61%	82.45%	84.52%

* The amounts presented have a measurement date of the previous fiscal year end.

See accompanying notes to the required supplementary information.

County of James City, Virginia
Schedule of Employer Pension Contributions
Required Supplementary Information (Unaudited)

Pension - Primary Contribution										
Fiscal year	Contractually required contribution		Contributions in relation to contractually required contribution		Contribution deficiency (excess)*		Employer's covered payroll		Contributions as a % of covered payroll	
	County	Component unit - Service Authority	County	Component unit - Service Authority	County	Component unit - Service Authority	County	Component unit - Service Authority	County	Component unit - Service Authority
2016	\$ 4,190,228	\$ 341,874	\$ 4,190,244	\$ 341,874	\$ 16	-	\$ 37,681,907	\$ 4,026,779	11.12%	8.49%
2017	3,640,607	297,668	3,640,677	297,668	70	-	38,853,860	4,083,082	9.37%	7.29%
2018	3,792,543	308,672	3,793,308	308,672	765	-	40,475,381	4,230,543	9.37%	7.30%
2019	3,814,569	250,534	3,816,392	250,534	1,823	-	40,710,451	4,445,820	9.37%	5.64%
2020	4,085,815	265,027	4,085,863	265,027	48	-	40,413,598	4,673,979	10.11%	5.67%
2021	4,535,863	271,540	4,535,863	271,540	-	-	40,918,484	4,675,862	11.09%	5.81%
2022	4,743,535	295,888	4,743,535	295,888	-	-	43,073,802	5,198,520	11.01%	5.69%
2023	5,903,389	341,006	5,903,389	341,006	-	-	46,865,712	5,881,716	12.60%	5.80%
2024	6,330,739	368,602	6,330,739	368,602	-	-	50,570,681	6,420,348	12.52%	5.74%
2025	7,852,359	447,479	7,852,359	447,479	-	-	57,274,692	6,959,035	13.71%	6.43%
Component unit - Public Schools										
Fiscal year	Non-professional Professional		Non-professional Professional		Non-professional Professional		Non-professional Professional		Non-professional Professional	
	Non-professional	Professional	Non-professional	Professional	Non-professional	Professional	Non-professional	Professional	Non-professional	Professional
2016	\$ 369,942	\$ 9,251,488	\$ 369,942	\$ 9,251,488	\$ -	\$ -	\$ 5,123,850	\$ 65,800,057	7.22%	14.06%
2017	233,512	9,829,909	233,512	9,829,909	-	-	5,000,257	67,052,585	4.67%	14.66%
2018	224,276	10,992,169	224,276	10,992,169	-	-	4,802,484	67,353,977	4.67%	16.32%
2019	173,657	11,047,560	173,657	11,047,560	-	-	4,905,565	70,456,378	3.54%	15.68%
2020	172,427	11,431,558	172,427	11,431,558	-	-	4,870,819	72,905,344	3.54%	15.68%
2021	158,334	11,795,307	158,334	11,795,307	-	-	5,556,149	73,604,525	2.85%	16.03%
2022	163,014	12,731,972	163,014	12,731,972	-	-	5,858,963	79,775,536	2.78%	15.96%
2023	206,318	13,448,721	206,318	13,448,721	-	-	6,165,355	84,788,694	3.35%	15.86%
2024	226,321	14,302,098	226,321	14,302,098	-	-	5,178,970	88,230,093	4.37%	16.21%
2025	356,880	13,663,544	356,880	13,663,544	-	-	7,298,160	96,154,426	4.89%	14.21%

* Excess contributions are a result of an amount due for retroactive payment for a prior fiscal year.

Pension - Hybrid Plan Defined Contribution Component (1)										
Fiscal year	Contractually required contribution		Contributions in relation to contractually required contribution		Contribution deficiency (excess)*		Employer's covered payroll		Contributions as a % of covered payroll	
	County	Component unit - Service Authority	County	Component unit - Service Authority	County	Component unit - Service Authority	County	Component unit - Service Authority	County	Component unit - Service Authority
2025	494,444	79,436	494,444	79,436	-	-	20,829,655	3,457,960	2.37%	2.30%
Fiscal year	Non-professional Professional		Non-professional Professional		Non-professional Professional		Non-professional Professional		Non-professional Professional	
	Non-professional	Professional	Non-professional	Professional	Non-professional	Professional	Non-professional	Professional	Non-professional	Professional
2025	78,130	855,828	78,130	855,828	-	-	4,197,315	42,104,562	1.86%	2.03%

(1) This schedule is intended to present 10 years of information. Starting in 2025, the County, the Authority, and the Public Schools provided contributions related to the defined contribution component of the VRS Hybrid Plan for participating employees. Additional years will be presented as the information becomes available.

See accompanying notes to the required supplementary information.

County of James City, Virginia
Schedule of Employer's Share of Retiree Healthcare OPEB Liability (1) (2)
Required Supplementary Information (Unaudited)

Measurement date as of June 30,	County							
	2018	2019	2020	2021	2022	2023	2024	2025
Employer's proportion of the County's Retiree Healthcare OPEB Liability	77.59%	77.59%	78.42%	78.42%	81.72%	81.72%	79.99%	79.99%
Employer's proportionate share of the County's Retiree Healthcare OPEB Liability	\$ 4,296,213	\$ 4,571,936	\$ 4,097,564	\$ 4,649,834	\$ 3,598,216	\$ 3,264,216	\$ 2,750,685	\$ 2,940,213
Fiduciary net position as a % of total OPEB liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Expected average remaining service years of all participants	7	7	6	6	5	5	6	6

Measurement date as of June 30,	Component unit - Service Authority							
	2018	2019	2020	2021	2022	2023	2024	2025
Employer's proportion of the County's Retiree Healthcare OPEB Liability	7.35%	7.35%	7.30%	7.30%	6.46%	6.46%	7.29%	7.29%
Employer's proportionate share of the County's Retiree Healthcare OPEB Liability	\$ 406,742	\$ 432,969	\$ 381,436	\$ 432,846	\$ 284,440	\$ 258,038	\$ 250,687	\$ 267,960
Fiduciary net position as a % of total OPEB liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Expected average remaining service years of all participants	7	7	6	6	5	5	6	6

(1) This schedule is intended to present 10 years of information. GASB 75 was implemented in fiscal year 2018, and additional years will be presented as the information becomes available.

(2) This OPEB plan does not depend on salary information.

* The amounts presented have a measurement date of the previous fiscal year end.

(Continued)

See accompanying notes to the required supplementary information.

County of James City, Virginia
Schedule of Changes in the Net OPEB - Retiree Healthcare (RH) Liability and Related Ratios (1) (2)
Required Supplementary Information (Unaudited)

Year ended June 30,*	Component Unit - Public Schools' Non-professional							
	2018	2019	2020	2021	2022	2023	2024	2025
Total OPEB - RH liability								
Service cost	\$ 457,670	\$ 432,740	\$ 448,112	\$ 580,721	\$ 657,420	\$ 551,331	\$ 464,665	\$ 470,276
Interest cost	126,557	165,148	180,316	158,452	142,801	98,456	186,495	173,881
Differences between expected and actual experience	-	(270,907)	(487,307)	(180,989)	(370,916)	(38,738)	(710,939)	-
Changes in assumptions	(244,756)	(13,843)	(61,871)	249,100	(879,609)	(477,580)	(223,452)	(30,195)
Benefit payments	(127,182)	64,113	(9,510)	(21,200)	(282,806)	(138,264)	(315,167)	(217,098)
Net change in total OPEB - RH liability	212,289	377,251	69,740	786,084	(733,110)	(4,795)	(598,398)	396,864
Total OPEB - RH liability, beginning	4,504,186	4,716,475	5,093,726	5,163,466	5,949,550	5,216,440	5,211,645	4,613,247
Total OPEB - RH liability, ending (a)	\$ 4,716,475	\$ 5,093,726	\$ 5,163,466	\$ 5,949,550	\$ 5,216,440	\$ 5,211,645	\$ 4,613,247	\$ 5,010,111
Plan fiduciary net position - RH								
Contributions - employer	206,794	(64,113)	9,510	21,200	293,622	150,218	315,167	217,098
Benefit payments	(206,794)	64,113	(9,510)	(21,200)	(282,806)	(138,264)	(315,167)	(217,098)
Administrative expense	-	-	-	-	(10,816)	(11,954)	-	-
Net change in plan fiduciary net position - RH	-	-	-	-	-	-	-	-
Plan fiduciary net position - RH, beginning	-	-	-	-	-	-	-	-
Plan fiduciary net position - RH, ending (b)	-	-	-	-	-	-	-	-
OPEB - RH liability (a) - (b)	\$ 4,716,475	\$ 5,093,726	\$ 5,163,466	\$ 5,949,550	\$ 5,216,440	\$ 5,211,645	\$ 4,613,247	\$ 5,010,111
Plan fiduciary net position - RH as a percentage of the total OPEB - RH liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Expected average remaining service years of all participants	7	7	7	7	6	6	6	6

(1) This schedule is intended to present 10 years of information. GASB 75 was implemented in fiscal year 2018, and additional years will be presented as the information becomes available.

(2) This OPEB plan does not depend on salary information.

* The amounts presented have a measurement date of the previous fiscal year end.

See accompanying notes to the required supplementary information.

County of James City, Virginia
Schedule of Changes in the Net OPEB - Health Insurance Credit (HIC) Liability (1)
Required Supplementary Information (Unaudited)

	County							
Year ended June 30,*	2018	2019	2020	2021	2022	2023	2024	2025
Total OPEB - HIC liability								
Service cost	\$ 29,486	\$ 29,285	\$ 31,239	\$ 28,624	\$ 29,856	\$ 46,706	\$ 22,944	\$ 24,822
Interest cost	84,387	86,675	89,705	91,010	94,908	100,817	102,811	108,888
Changes of benefit terms	-	-	(36,541)	-	-	-	-	-
Differences between expected and actual experience	-	12,586	32,810	32,494	(10,093)	(112,702)	61,593	(61,882)
Changes in assumptions	(10,761)	-	36,394	-	26,493	118,163	-	-
Benefit payments, including refunds of employee contributions	(53,124)	(87,727)	(82,782)	(90,830)	(97,936)	(102,727)	(96,651)	(101,737)
Net change in total OPEB - HIC liability	49,988	40,819	70,825	61,298	43,228	50,257	90,697	(29,909)
Total OPEB - HIC liability, beginning	1,232,086	1,282,074	1,322,893	1,393,718	1,455,016	1,498,244	1,548,501	1,639,198
Total OPEB - HIC liability, ending (a)	\$ 1,282,074	\$ 1,322,893	\$ 1,393,718	\$ 1,455,016	\$ 1,498,244	\$ 1,548,501	\$ 1,639,198	\$ 1,609,289
Plan fiduciary net position - HIC								
Contributions - employer	65,197	67,836	74,871	74,360	78,543	82,163	89,781	98,550
Net investment income	71,316	49,083	46,337	14,671	191,205	1,379	54,172	89,671
Benefit payments, including refunds of employee contributions	(53,124)	(87,727)	(82,782)	(90,830)	(97,936)	(102,727)	(96,651)	(101,737)
Administrative expense	(1,170)	(1,138)	(1,004)	(1,374)	(2,217)	(1,555)	(1,288)	(1,232)
Other	3,562	(3,562)	(19,114)	(2,240)	-	22,419	1,208	(1)
Net change in plan fiduciary net position - HIC	85,781	24,492	18,308	(5,413)	169,595	1,679	47,222	85,251
Plan fiduciary net position - HIC, beginning	612,679	698,460	722,952	741,260	735,847	905,442	907,121	954,343
Plan fiduciary net position - HIC, ending (b)	698,460	722,952	741,260	735,847	905,442	907,121	954,343	1,039,594
Net OPEB - HIC liability (a) - (b)	\$ 583,614	\$ 599,941	\$ 652,458	\$ 719,169	\$ 592,802	\$ 641,380	\$ 684,855	\$ 569,695
Plan fiduciary net position - HIC as a percentage of the total OPEB - HIC liability	54.48%	54.65%	53.19%	50.57%	60.43%	58.58%	58.22%	64.60%
Covered payroll	\$ 38,853,860	\$ 40,475,381	\$ 40,710,451	\$ 40,413,598	\$ 40,918,484	\$ 43,073,802	\$ 46,865,712	\$ 50,570,681
Net OPEB - HIC liability as a percentage of the total covered payroll	1.50%	1.48%	1.60%	1.78%	1.45%	1.49%	1.46%	1.13%

	Component unit - Service Authority							
Year ended June 30,*	2018	2019	2020	2021	2022	2023	2024	2025
Total OPEB - HIC liability								
Service cost	\$ 3,682	\$ 3,588	\$ 3,579	\$ 3,812	\$ 3,338	\$ 2,822	\$ 1,875	\$ 2,000
Interest cost	10,769	11,121	11,031	11,040	11,465	11,172	11,721	11,819
Changes of benefit terms	-	-	-	-	-	-	-	-
experience	-	(7,706)	(3,892)	(113)	(13,932)	1,335	(2,333)	(5,064)
Changes in assumptions	(3,953)	-	4,095	-	919	3,212	-	-
Benefit payments, including refunds of employee contributions	(3,508)	(7,440)	(9,131)	(8,554)	(8,357)	(9,518)	(9,405)	(10,468)
Net change in total OPEB - HIC liability	6,990	(437)	5,682	6,185	(6,567)	9,023	1,858	(1,713)
Total OPEB - HIC liability, beginning	155,602	162,592	162,155	167,837	174,022	167,455	176,478	178,336
Total OPEB - HIC liability, ending (a)	\$ 162,592	\$ 162,155	\$ 167,837	\$ 174,022	\$ 167,455	\$ 176,478	\$ 178,336	\$ 176,623
Plan fiduciary net position - HIC								
Contributions - employer	8,166	8,467	8,002	8,413	8,417	9,357	5,883	6,421
Net investment income	10,122	7,150	6,922	2,272	30,356	172	8,761	14,155
Benefit payments, including refunds of employee contributions	(3,508)	(7,440)	(9,131)	(8,554)	(8,357)	(9,518)	(9,405)	(10,468)
Administrative expense	(170)	(170)	(151)	(219)	(362)	(256)	(210)	(194)
Other	494	(494)	(8)	(1)	-	2,815	152	1
Net change in plan fiduciary net position - HIC	15,104	7,513	5,634	1,911	30,054	2,570	5,181	9,915
Plan fiduciary net position - HIC, beginning	85,165	100,269	107,782	113,416	115,327	145,381	147,951	153,132
Plan fiduciary net position - HIC, ending (b)	100,269	107,782	113,416	115,327	145,381	147,951	153,132	163,047
Net OPEB - HIC liability (a) - (b)	\$ 62,323	\$ 54,373	\$ 54,421	\$ 58,695	\$ 22,074	\$ 28,527	\$ 25,204	\$ 13,576
Plan fiduciary net position - HIC as a percentage of the total OPEB - HIC liability	61.67%	66.47%	67.58%	66.27%	86.82%	83.84%	85.87%	92.31%
Covered payroll	\$ 4,083,082	\$ 4,230,543	\$ 4,445,820	\$ 4,673,979	\$ 4,675,862	\$ 5,198,520	\$ 5,881,716	\$ 6,420,348
Net OPEB - HIC liability as a percentage of the total covered payroll	1.53%	1.29%	1.22%	1.26%	0.47%	0.55%	0.43%	0.21%

(1) This schedule is intended to present 10 years of information. GASB 75 was implemented in fiscal year 2018, and additional years will be presented as the information becomes available.

* The amounts presented have a measurement date of the previous fiscal year end.

(Continued)

See accompanying notes to the required supplementary information.

County of James City, Virginia

Schedule of Changes in the Net OPEB - Health Insurance Credit (HIC) Liability (Asset) (1)
Required Supplementary Information (Unaudited)

Year ended June 30,*	Component Unit - Public Schools Non-professional							
	2018	2019	2020	2021	2022	2023	2024	2025
Total OPEB - HIC liability								
Service cost	\$ 8,750	\$ 8,619	\$ 7,967	\$ 8,604	\$ 8,696	\$ 5,774	\$ 8,702	\$ 9,017
Interest cost	21,536	21,905	21,557	21,755	23,703	25,358	36,841	40,403
Changes of benefit terms	-	-	-	23,639	-	199,383	-	-
Differences between expected and actual experience	-	(16,514)	(2,594)	(765)	6,777	(76,824)	40,460	(9,907)
Changes in assumptions	(11,335)	-	7,656	-	9,929	47,991	-	-
Benefit payments, including refunds of employee contributions	(6,674)	(20,665)	(17,320)	(23,176)	(25,544)	(35,205)	(33,759)	(33,338)
Net change in total OPEB - HIC liability	12,277	(6,655)	17,266	30,057	23,561	166,477	52,244	6,175
Total OPEB - HIC liability, beginning	310,991	323,268	316,613	333,879	363,936	387,497	553,974	606,218
Total OPEB - HIC liability, ending (a)	\$ 323,268	\$ 316,613	\$ 333,879	\$ 363,936	\$ 387,497	\$ 553,974	\$ 606,218	\$ 612,393
Plan fiduciary net position - HIC								
Contributions - employer	11,391	11,165	9,260	9,712	9,444	16,404	28,361	31,877
Net investment income	33,666	23,057	21,491	6,935	88,482	883	24,130	39,859
Benefit payments, including refunds of employee contributions	(6,674)	(20,665)	(17,320)	(23,176)	(25,544)	(35,205)	(33,759)	(33,338)
Administrative expense	(552)	(535)	(466)	(657)	(1,007)	(693)	(574)	(549)
Other	1,683	(1,683)	(25)	(3)	-	9,500	511	1
Net change in plan fiduciary net position - HIC	39,514	11,339	12,940	(7,189)	71,375	(9,111)	18,669	37,850
Plan fiduciary net position - HIC, beginning	288,259	327,773	339,112	352,052	344,863	416,238	407,127	425,796
Plan fiduciary net position - HIC, ending (b)	327,773	339,112	352,052	344,863	416,238	407,127	425,796	463,646
Net OPEB - HIC liability (asset) (a) - (b)	\$ (4,505)	\$ (22,499)	\$ (18,173)	\$ 19,073	\$ (28,741)	\$ 146,847	\$ 180,422	\$ 148,747
Plan fiduciary net position - HIC as a percentage of the total OPEB - HIC liability	101.39%	107.11%	105.44%	94.76%	107.42%	73.49%	70.24%	75.71%
Covered payroll	\$ 5,000,257	\$ 4,854,348	\$ 5,766,438	\$ 6,070,000	\$ 5,556,149	\$ 5,858,963	\$ 6,165,217	\$ 6,932,391
Net OPEB - HIC liability (asset) as a percentage of the total covered payroll	-0.09%	-0.46%	-0.32%	0.31%	-0.52%	2.51%	2.93%	2.15%

(1) This schedule is intended to present 10 years of information. GASB 75 was implemented in fiscal year 2018, and additional years will be presented as the information becomes available.

* The amounts presented have a measurement date of the previous fiscal year end.

See accompanying notes to the required supplementary information.

County of James City, Virginia

Schedule of Employer's Share of Net OPEB - Group Life Insurance (GLI) Liability (1)
Required Supplementary Information (Unaudited)

Year ended June 30,*	County							
	2018	2019	2020	2021	2022	2023	2024	2025
Employer's proportionate share of the net OPEB - GLI liability	0.21149%	0.21342%	0.20827%	0.19670%	0.19847%	0.19859%	0.19974%	0.19744%
Employer's proportionate share of the net OPEB - GLI liability	\$ 3,183,000	\$ 3,241,000	\$ 3,389,000	\$ 3,282,601	\$ 2,310,729	\$ 2,391,215	\$ 2,395,509	\$ 2,203,277
Employer's covered payroll	\$ 38,853,860	\$ 40,475,381	\$ 40,710,451	\$ 40,413,598	\$ 40,918,484	\$ 43,073,802	\$ 46,865,712	\$ 50,570,681
Employer's proportionate share of the net OPEB - GLI liability as a percentage of its covered payroll	8.19%	8.01%	8.32%	8.12%	5.65%	5.55%	5.11%	4.36%
Plan fiduciary net position as a % of total OPEB - GLI liability	48.86%	51.22%	52.00%	52.64%	67.45%	67.21%	69.30%	73.41%

Component unit - Service Authority								
Year ended June 30,*	2018	2019	2020	2021	2022	2023	2024	2025
Employer's proportionate share of the net OPEB - GLI liability	0.02217%	0.02234%	0.02269%	0.02274%	0.02265%	0.02390%	0.02506%	0.02500%
Employer's proportionate share of the net OPEB - GLI liability	\$ 333,000	\$ 340,000	\$ 369,227	\$ 379,494	\$ 263,708	\$ 287,779	\$ 300,548	\$ 278,981
Employer's covered payroll	\$ 4,083,082	\$ 4,230,543	\$ 4,445,820	\$ 4,673,979	\$ 4,675,862	\$ 5,198,520	\$ 5,881,716	\$ 6,420,348
Employer's proportionate share of the net OPEB - GLI liability as a percentage of its covered payroll	8.16%	8.04%	8.31%	8.12%	5.64%	5.54%	5.11%	4.35%
Plan fiduciary net position as a % of total OPEB - GLI liability	48.86%	51.22%	52.00%	52.64%	67.45%	67.21%	69.30%	73.41%

Component Unit - Public Schools (Non-professional)								
Year ended June 30,*	2018	2019	2020	2021	2022	2023	2024	2025
Employer's proportion of the net OPEB - GLI liability	0.02951%	0.02817%	0.02987%	0.02965%	0.02735%	0.02716%	0.02647%	0.02719%
Employer's proportionate share of the net OPEB - GLI liability	\$ 444,000	\$ 428,000	\$ 486,064	\$ 494,810	\$ 318,428	\$ 327,033	\$ 317,458	\$ 303,419
Employer's covered payroll	\$ 5,000,257	\$ 4,802,484	\$ 5,844,231	\$ 6,149,423	\$ 5,645,747	\$ 5,907,714	\$ 6,189,259	\$ 6,930,556
Employer's proportionate share of the net OPEB - GLI liability as a percentage of its covered payroll	8.88%	8.91%	8.32%	8.05%	5.64%	5.54%	5.13%	4.38%
Plan fiduciary net position as a % of total OPEB - GLI liability	48.86%	51.22%	52.00%	52.64%	67.45%	67.21%	69.30%	73.41%

Component Unit - Public Schools (Porfessional)								
Year ended June 30,*	2018	2019	2020	2021	2022	2023	2024	2025
Employer's proportion of the net OPEB - GLI liability	0.37116%	0.36332%	0.37153%	0.36879%	0.35894%	0.36867%	0.36296%	0.35488%
Employer's proportionate share of the net OPEB - GLI liability	\$ 5,585,000	\$ 5,518,000	\$ 6,045,782	\$ 6,154,501	\$ 4,179,035	\$ 4,439,142	\$ 4,353,028	\$ 3,960,184
Employer's covered payroll	\$ 67,052,585	\$ 67,353,977	\$ 72,572,692	\$ 76,495,192	\$ 74,108,820	\$ 80,195,631	\$ 84,859,444	\$ 90,409,259
Employer's proportionate share of the net OPEB - GLI liability as a percentage of its covered payroll	8.33%	8.19%	8.33%	8.05%	5.64%	5.54%	5.13%	4.38%
Plan fiduciary net position as a % of total OPEB - GLI liability	48.86%	51.22%	52.00%	52.64%	67.45%	67.21%	69.30%	73.41%

(1) This schedule is intended to present 10 years of information. GASB 75 was implemented in fiscal year 2018, and additional years will be presented as the information becomes available.

* The amounts presented have a measurement date of the previous fiscal year end.

See accompanying notes to the required supplementary information.

County of James City, Virginia
Schedule of Employer OPEB - Group Life Insurance Contributions (1)
Required Supplementary Information (Unaudited)

Fiscal year	Contractually required contribution		Contributions in relation to contractually required contribution		Contribution (deficiency) excess *		Employer's covered payroll		Contributions as a % of covered payroll	
	County	Component unit - Service Authority	County	Component unit - Service Authority	County	Component unit - Service Authority	County	Component unit - Service Authority	County	Component unit - Service Authority
2018	\$ 210,472	\$ 21,999	\$ 212,091	\$ 22,168	\$ 1,619	\$ 169	\$ 40,475,381	\$ 4,230,543	0.52%	0.52%
2019	211,694	23,118	213,323	21,000	1,629	(2,118)	40,710,451	4,445,820	0.52%	0.47%
2020	210,151	23,131	211,767	24,492	1,616	1,361	40,413,598	4,673,979	0.52%	0.52%
2021	219,323	24,339	221,278	25,063	1,955	724	40,918,484	4,675,862	0.54%	0.54%
2022	230,876	25,250	230,876	27,864	-	2,614	43,073,802	5,198,520	0.54%	0.54%
2023	251,200	28,072	251,200	31,526	-	3,454	46,865,712	5,881,716	0.54%	0.54%
2024	271,059	31,873	271,059	34,413	-	2,540	50,570,681	6,420,348	0.54%	0.54%
2025	270,337	34,670	270,337	32,846	-	(1,824)	57,274,692	6,959,035	0.47%	0.47%
Component unit - Public Schools										
Fiscal year	Non-professional Professional		Non-professional Professional		Non-professional Professional		Non-professional Professional		Non-professional Professional	
	Non-professional	Professional	Non-professional	Professional	Non-professional	Professional	Non-professional	Professional	Non-professional	Professional
2018	\$ 25,165	\$ 352,935	\$ 25,165	\$ 352,935	\$ -	\$ -	\$ 4,802,484	\$ 67,353,977	0.52%	0.52%
2019	30,390	377,378	30,390	377,378	-	-	5,844,231	72,572,693	0.52%	0.52%
2020	31,977	397,775	31,977	397,775	-	-	6,149,423	76,695,192	0.52%	0.52%
2021	30,260	397,270	30,260	397,270	-	-	5,645,747	74,108,820	0.54%	0.54%
2022	31,666	429,466	31,666	429,466	-	-	5,907,714	80,195,631	0.54%	0.54%
2023	33,422	458,241	33,422	458,241	-	-	6,189,259	84,859,444	0.54%	0.54%
2024	37,425	488,210	37,425	488,210	-	-	6,930,556	90,409,259	0.54%	0.54%
2025	34,508	454,460	34,508	454,460	-	-	6,390,370	84,159,259	0.54%	0.54%

(1) This schedule is intended to present 10 years of information. GASB 75 was implemented in fiscal year 2018, and additional years will be presented as the information becomes available.

* Excess contributions are a result of an amount due for retroactive payment for a prior fiscal year.

See accompanying notes to the required supplementary information.

County of James City, Virginia
Schedule of Employer OPEB - Health Insurance Credit Program Contributions (1)
Required Supplementary Information (Unaudited)

Fiscal year	Contractually required contribution		Contributions in relation to contractually required contribution		Contribution deficiency (excess)*		Employer's covered payroll		Contributions as a % of covered payroll	
	County	Component unit - Service Authority	County	Component unit - Service Authority	County	Component unit - Service Authority	County	Component unit - Service Authority	County	Component unit - Service Authority
2018	\$ 76,903	\$ 8,461	\$ 67,836	\$ 8,467	\$ (9,067)	\$ 6	\$ 40,475,381	\$ 4,230,543	0.17%	0.20%
2019	77,350	8,002	74,871	8,467	(2,479)	465	40,710,451	4,445,820	0.18%	0.19%
2020	76,786	8,413	74,360	8,413	(2,426)	-	40,413,598	4,673,979	0.18%	0.18%
2021	78,543	8,417	78,541	8,417	(2)	-	40,918,484	4,675,862	0.19%	0.18%
2022	82,163	9,358	82,163	9,358	-	-	43,073,802	5,198,520	0.19%	0.18%
2023	89,781	5,884	89,781	5,884	-	-	46,865,712	5,881,716	0.19%	0.10%
2024	98,550	6,421	98,550	6,421	-	-	50,570,681	6,420,348	0.19%	0.10%
2025	112,262	3,482	112,262	3,482	-	-	57,274,692	6,959,035	0.20%	0.05%
Component unit - Public Schools										
Fiscal year	Non-professional Professional		Non-professional Professional		Non-professional Professional		Non-professional Professional		Non-professional Professional	
	Non-professional	Professional	Non-professional	Professional	Non-professional	Professional	Non-professional	Professional	Non-professional	Professional
2018	\$ 11,165	\$ 851,814	\$ 11,165	\$ 851,814	\$ -	\$ -	\$ 4,854,348	\$ 69,253,171	0.23%	1.23%
2019	9,226	864,798	9,226	864,798	-	-	5,766,438	72,066,466	0.16%	1.20%
2020	9,712	905,688	9,712	905,688	-	-	6,070,000	75,474,000	0.16%	1.20%
2021	9,444	890,724	9,444	890,724	-	-	5,556,149	73,604,525	0.17%	1.21%
2022	16,404	965,285	16,404	965,285	-	-	5,858,963	79,775,536	0.28%	1.21%
2023	28,360	1,026,696	28,360	1,026,696	-	-	6,165,217	84,850,909	0.46%	1.21%
2024	31,889	1,096,120	31,889	1,096,120	-	-	6,932,391	90,588,430	0.46%	1.21%
2025	33,511	1,161,772	33,511	1,161,772	-	-	7,285,000	96,014,215	0.46%	1.21%

(1) This schedule is intended to present 10 years of information. GASB 75 was implemented in fiscal year 2018, and additional years will be presented as the information becomes available.

* Excess contributions are a result of an amount due for retroactive payment for a prior fiscal year.

See accompanying notes to the required supplementary information.

County of James City, Virginia
Schedule of Employer's Share of Net OPEB - Health Insurance Credit Program (HIC) Liability (1)
Required Supplementary Information (Unaudited)

Year ended June 30,*	Component Unit - Public Schools' Professional							
	2018	2019	2020	2021	2022	2023	2024	2025
Employer's proportion of the net OPEB - HIC liability	0.86281%	0.85004%	0.86297%	0.86058%	0.83226%	0.85595%	0.85035%	0.84553%
Employer's proportionate share of the net OPEB - HIC liability	\$ 10,946,000	\$ 10,793,000	\$ 11,297,117	\$ 11,226,409	\$ 10,682,633	\$ 10,691,214	\$ 10,301,288	\$ 9,771,351
Employer's covered payroll	\$ 67,052,585	\$ 69,253,171	\$ 72,066,466	\$ 75,474,000	\$ 73,604,525	\$ 79,775,536	\$ 84,850,909	\$ 90,588,430
Employer's proportionate share of the net OPEB - HIC liability as a percentage of its covered payroll	16.32%	15.58%	15.68%	14.87%	14.51%	13.40%	12.14%	10.79%
Plan fiduciary net position as a % of total OPEB - HIC liability	7.04%	8.08%	8.97%	9.95%	13.15%	15.08%	17.90%	21.82%

(1) This schedule is intended to present 10 years of information. GASB 75 was implemented in fiscal year 2018, and additional years will be presented as the information becomes available.

* The amounts presented have a measurement date of the previous fiscal year end.

See accompanying notes to the required supplementary information.

County of James City, Virginia
Schedule of Employer's Share of Net OPEB - Virginia Local Disability Program (VLDP) Liability (Asset) (1)
Required Supplementary Information (Unaudited)

Year ended June 30,*	Component unit - Public Schools (Non-professional)							
	2018	2019	2020	2021	2022	2023	2024	2025
Employer's proportion of the net OPEB - VLDP liability (asset)	0.75284%	0.67880%	0.68330%	0.65040%	0.55743%	0.56161%	0.50142%	0.49066%
Employer's proportionate share of the net OPEB - VLDP liability (asset)	\$ 4,000	\$ 5,000	\$ 13,843	\$ 6,492	\$ (5,643)	\$ (3,302)	\$ (8,068)	\$ (17,700)
Employer's covered payroll	\$ 5,000,257	\$ 1,648,333	\$ 2,093,665	\$ 2,423,750	\$ 2,239,265	\$ 2,631,055	\$ 3,069,059	\$ 3,797,294
Employer's proportionate share of the net OPEB - VLDP liability (asset) as a percentage of its covered payroll	0.08%	0.30%	0.66%	0.27%	-0.25%	-0.13%	-0.26%	-0.47%
Plan fiduciary net position as a % of total OPEB - VLDP liability (asset)	38.40%	51.22%	49.19%	76.84%	119.59%	107.99%	116.89%	129.49%

Year ended June 30,*	Component unit - Public Schools (Professional)							
	2018	2019	2020	2021	2022	2023	2024	2025
Employer's proportion of the net OPEB - VLDP liability (asset)	3.31886%	3.37801%	3.28952%	3.13334%	2.91940%	3.26030%	3.37952%	3.53359%
Employer's proportionate share of the net OPEB - VLDP liability (asset)	\$ 20,000	\$ 25,000	\$ 19,124	\$ 25,138	\$ (20,553)	\$ (3,669)	\$ 22,437	\$ (31,658)
Employer's covered payroll	\$ 67,052,585	\$ 12,595,806	\$ 15,633,273	\$ 18,547,073	\$ 19,644,936	\$ 26,262,831	\$ 31,614,468	\$ 38,132,553
OPEB - VLDP liability (asset) as a percentage of its covered payroll	0.03%	0.20%	0.12%	0.14%	-0.10%	-0.01%	0.07%	-0.08%
Plan fiduciary net position as a % of total OPEB - VLDP liability (asset)	31.96%	46.18%	74.12%	78.28%	114.46%	101.57%	93.77%	107.03%

(1) This schedule is intended to present 10 years of information. GASB 75 was implemented in fiscal year 2018, and additional years will be presented as the information becomes available.

* The amounts presented have a measurement date of the previous fiscal year end.

See accompanying notes to the required supplementary information.

County of James City, Virginia
Schedule of Employer OPEB - Virginia Local Disability Program Program Contributions (1)
Required Supplementary Information (Unaudited)

Fiscal year	Contractually required contribution		Contributions in relation to contractually required contribution		Contribution deficiency (excess)		Employer's covered payroll		Contributions as a % of covered payroll	
	Component unit - Public Schools									
	Non- professional	Professional	Non- professional	Professional	Non- professional	Professional	Non- professional	Professional	Non- professional	Professional
2018	\$ 9,890	\$ 39,047	\$ 9,890	\$ 39,047	\$ -	\$ -	\$ 1,648,333	\$ 12,595,806	0.60%	0.31%
2019	15,074	64,098	15,074	64,098	-	-	2,093,665	15,633,273	0.72%	0.41%
2020	17,451	76,043	17,451	76,043	-	-	2,433,750	18,547,073	0.72%	0.41%
2021	18,585	92,336	18,585	92,336	-	-	2,239,265	19,644,936	0.83%	0.47%
2022	21,838	123,435	21,838	123,435	-	-	2,631,055	26,262,831	0.83%	0.47%
2023	26,087	148,588	26,087	148,588	-	-	3,069,059	31,614,468	0.85%	0.47%
2024	32,277	179,223	32,277	179,223	-	-	3,797,294	38,132,553	0.85%	0.47%
2025	30,907	192,246	30,907	192,246	-	-	3,636,118	40,903,404	0.85%	0.47%

(1) This schedule is intended to present 10 years of information. GASB 75 was implemented in fiscal year 2018, and additional years will be presented as the information becomes available.

* Excess contributions are a result of an amount due for retroactive payment for a prior fiscal year.

See accompanying notes to the required supplementary information.

County of James City, Virginia
Notes to Required Supplementary Information (Unaudited)
June 30, 2025

1) Budgeting and Budgetary Accounting

The following procedures are used by the County in establishing the budgetary data reflected in the financial statements:

Prior to April 1, the County Administrator submits to the Board of Supervisors a proposed operating and capital budget for the fiscal year commencing the following July 1. The operating budget and capital budget include proposed expenditures and the means of financing them. Public hearings are conducted to obtain citizen comments. Prior to June 30, the budget is legally enacted through passage of an Appropriations Resolution. The Appropriations Resolution places legal restrictions on expenditures at the fund and function level. The total appropriated budget for each fund can be revised only by the Board of Supervisors unless authority has been specifically delegated to the County Administrator in the Appropriations Resolution. However, the County Administrator may transfer budgets within and between the functions. Supplemental appropriations to the original budget were done throughout the year.

Formal budgetary integration is employed as a management control device during the year for those funds with legally adopted annual budgets, which are the General Fund, Debt Service Fund, Capital Projects Fund, and Special Projects Funds (except the Donation Trust Fund). Certain funds such as the Capital Projects Fund and Special Revenue Funds include projects and grants expanding greater than one year and those appropriations remain open and carry over to the succeeding years.

All budgets are adopted on the modified accrual basis of accounting. Appropriations lapse on June 30 for all County funds, except the funds referenced above. The budget presented in the accompanying basic financial statements represents the appropriated budget as of June 30, 2025, as adopted and amended by supplemental appropriations.

2) Pensions and OPEB GLI, HIC, and VLDP - Changes of Benefit Terms

There have been no actuarially material changes to the VRS benefit provisions since the prior actuarial valuation.

3) Pensions, OPEB GLI, HIC, and VLDP - Changes of Assumptions

The actuarial assumptions used in the June 30, 2023, valuation were based on the results of an actuarial experience study for the period from July 1, 2016, through June 30, 2020. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

	Non-Largest 10 Locality Employers - General Employees and Teachers:	Non-Largest 10 - Hazardous Duty:
Mortality Rates (Pre-retirement, post-retirement healthy, and disabled)	Update to PUB2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020	Update to PUB2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Adjusted rates to better fit experience at each age and service through 9 years of service	Decreased rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Top 10 Hazardous Duty
Disability Rates	No change	No change
Salary Scale	No change	No change
Line of Duty Disability	No change	No change
Discount Rate	No change	No change

County of James City, Virginia
Notes to Required Supplementary Information (Unaudited)
June 30, 2025

4) OPEB Retiree Healthcare

Trust Arrangement and Funding Policy: The County, Authority, and Public Schools do not intend to establish a trust to pre-fund the obligation. The anticipated growth in the net OPEB liability is based on contributions to the benefit plan on a pay-as-you-go cost basis.

Changes of Benefit Terms: There have been no actuarially material changes to the benefit provisions since the prior actuarial valuation.

Changes of Assumptions: The following change in actuarial assumptions were made based on the most recent actuarial valuation:

<u>Measurement Date</u>	<u>Discount Rate</u>
June 30, 2017	3.58%
June 30, 2018	3.62%
June 30, 2019	3.13%
June 30, 2020	2.45%
June 30, 2021	1.92%
June 30, 2022	3.69%
June 30, 2023	3.86%
June 30, 2024	3.97%

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Supplementary Information

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County of James City, Virginia
Nonmajor & Other Major Governmental Funds

Special Revenue Funds:

Virginia Public Assistance Fund - accounts for funds received from the federal and state governments and transfers from the General Fund that are utilized for Social Service programs.

Colonial Community Corrections Fund - accounts for the revenues and expenditures under the Virginia Community Corrections Act for providing the judicial system with sentencing alternatives for certain nonviolent offenders requiring less than institutional custody, but more than probation supervision.

Housing and Neighborhood Development Fund - accounts for the revenues and expenditures that are utilized to improve targeted areas within the County.

Donation Trust Fund - accounts for monies and donations used for various special purposes.

Tourism Fund - accounts for revenues and expenditures that provide for tourism initiatives.

Debt Service Fund - accounts for the receipt and payment of bonds and loans issued for the construction and maintenance of County and School facilities and equipment. This is a major governmental fund; however, it is shown here for budgetary comparison purposes.

Capital Projects Fund - accounts for the revenue and expenditures related to maintenance, construction, and acquisition of facilities and equipment in the general government areas such as public safety, parks and recreation, community development, public works, and schools. This is a major governmental fund; however, it is shown here for budgetary comparison purposes.

County of James City, Virginia

Combining Balance Sheet

Nonmajor Governmental Funds

June 30, 2025

	Virginia Public Assistance Fund	Colonial Community Corrections Fund	Housing & Neighborhood Development Fund	Tourism Fund	Donation Trust Fund	Total
Assets						
Cash and cash equivalents and investments	\$ 1,832,262	\$ 630,518	\$ 3,454,911	\$ 3,549,365	\$ 378,813	\$ 9,845,869
Restricted cash, cash equivalents, and investments	-	-	430,834	-	-	430,834
Loans receivable, net	-	-	294,589	-	-	294,589
Miscellaneous receivables	5	-	-	105,778	-	105,783
Due from other governments	370,713	-	115,057	-	-	485,770
Total assets	<u>\$ 2,202,980</u>	<u>\$ 630,518</u>	<u>\$ 4,295,391</u>	<u>\$ 3,655,143</u>	<u>\$ 378,813</u>	<u>\$ 11,162,845</u>
Liabilities						
Liabilities:						
Accounts payable	\$ 1,016	\$ 5,949	\$ 36,847	\$ 400,400	\$ 3,360	\$ 447,572
Retainage payable	-	-	572	-	-	572
Accrued payroll	4,131	3,772	-	-	-	7,903
Payables from restricted assets	-	-	56,573	-	-	56,573
Unearned revenues	18,836	-	336,964	-	-	355,800
Total liabilities	<u>23,983</u>	<u>9,721</u>	<u>430,956</u>	<u>400,400</u>	<u>3,360</u>	<u>868,420</u>
Deferred Inflows of Resources						
Unavailable revenues	<u>2,600</u>	<u>-</u>	<u>31,467</u>	<u>-</u>	<u>-</u>	<u>34,067</u>
Fund Balances						
Fund balances:						
Restricted	-	-	594,289	3,254,743	-	3,849,032
Committed	-	-	2,575,797	-	-	2,575,797
Assigned	2,176,397	620,797	662,882	-	375,453	3,835,529
Total fund balance	<u>2,176,397</u>	<u>620,797</u>	<u>3,832,968</u>	<u>3,254,743</u>	<u>375,453</u>	<u>10,260,358</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 2,202,980</u>	<u>\$ 630,518</u>	<u>\$ 4,295,391</u>	<u>\$ 3,655,143</u>	<u>\$ 378,813</u>	<u>\$ 11,162,845</u>

County of James City, Virginia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
Year ended June 30, 2025

	Virginia Public Assistance Fund	Colonial Community Corrections Fund	Housing & Neighborhood Development Fund	Tourism Fund	Donation Trust Fund	Total
Revenues:						
Other local taxes	\$ -	\$ -	\$ -	\$ 947,062	\$ -	\$ 947,062
Charges for services	-	25,188	-	-	107,009	132,197
Miscellaneous	1,810	-	69,778	-	26,515	98,103
Intergovernmental:						
Local	-	269,527	-	-	-	269,527
Commonwealth	1,503,087	982,822	251,554	-	-	2,737,463
Federal	3,598,213	-	2,498,241	-	-	6,096,454
Total revenues	<u>5,103,110</u>	<u>1,277,537</u>	<u>2,819,573</u>	<u>947,062</u>	<u>133,524</u>	<u>10,280,806</u>
Expenditures:						
Current:						
Judicial administration	-	1,433,883	-	-	72,532	1,506,415
Public safety	-	-	-	-	4,504	4,504
Health and human services	7,146,456	-	-	-	-	7,146,456
Parks, recreation, and cultural	-	-	-	-	7,023	7,023
Community development	-	-	3,561,187	2,252,733	-	5,813,920
Debt service:						
Lease financing - principal	4,107	-	-	18,847	-	22,954
Lease financing - interest	418	-	-	5,022	-	5,440
Subscription financing - principal	-	5,373	-	-	-	5,373
Subscription financing - interest	-	742	-	-	-	742
Total expenditures	<u>7,150,981</u>	<u>1,439,998</u>	<u>3,561,187</u>	<u>2,276,602</u>	<u>84,059</u>	<u>14,512,827</u>
Deficiency of revenues under expenditures	<u>(2,047,871)</u>	<u>(162,461)</u>	<u>(741,614)</u>	<u>(1,329,540)</u>	<u>49,465</u>	<u>(4,232,021)</u>
Other financing sources (uses):						
Transfers in	2,476,060	190,620	1,672,701	2,330,252	2,500	6,672,133
Transfers out	-	-	(2,500)	(1,113,295)	(11,944)	(1,127,739)
Total other financing sources, net	<u>2,476,060</u>	<u>190,620</u>	<u>1,670,201</u>	<u>1,216,957</u>	<u>(9,444)</u>	<u>5,544,394</u>
Net change in fund balance	<u>428,189</u>	<u>28,159</u>	<u>928,587</u>	<u>(112,583)</u>	<u>40,021</u>	<u>1,312,373</u>
Fund balance, beginning of year	<u>1,748,208</u>	<u>592,638</u>	<u>2,904,381</u>	<u>3,367,326</u>	<u>335,432</u>	<u>8,947,985</u>
Fund balance, end of year	<u>\$ 2,176,397</u>	<u>\$ 620,797</u>	<u>\$ 3,832,968</u>	<u>\$ 3,254,743</u>	<u>\$ 375,453</u>	<u>\$ 10,260,358</u>

County of James City, Virginia
Budgetary Comparison Schedule
Nonmajor Special Revenue Funds
Year ended June 30, 2025

	Virginia Public Assistance Fund				Colonial Community Corrections Fund			
	Original Budget	Revised Budget	Actual	Variance positive (negative)	Original Budget	Revised Budget	Actual	Variance positive (negative)
Revenues:								
Miscellaneous	\$ -	\$ -	\$ 1,810	\$ 1,810	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-	22,000	22,000	25,188	3,188
Intergovernmental:								
Local	-	-	-	-	269,530	269,530	269,527	(3)
Commonwealth		140,236	1,503,087	1,362,851	964,070	986,480	982,822	(3,658)
Federal	5,376,480	5,514,185	3,598,213	(1,915,972)	-	-	-	-
Total revenues	5,376,480	5,654,421	5,103,110	(551,311)	1,255,600	1,278,010	1,277,537	(473)
Expenditures:								
Current:								
Judicial administration	-	-	-	-	1,448,740	1,545,456	1,433,883	111,573
Health and human services	7,896,480	8,571,683	7,146,456	1,425,227	-	-	-	-
Debt service:								
Lease financing - principal	-	4,107	4,107	-	-	-	-	-
Lease financing - interest	-	418	418	-	-	-	-	-
Subscription financing - principal	-	-	-	-	-	5,373	5,373	-
Subscription financing - interest	-	-	-	-	-	742	742	-
Total expenditures	7,896,480	8,576,208	7,150,981	1,425,227	1,448,740	1,551,571	1,439,998	111,573
Excess (deficiency) of revenues over (under) expenditures	(2,520,000)	(2,921,787)	(2,047,871)	873,916	(193,140)	(273,561)	(162,461)	111,100
Other financing sources:								
Transfers in	2,100,000	2,476,060	2,476,060	-	128,500	190,620	190,620	-
Excess (deficiency) of revenues and other sources over (under) expenditures	(420,000)	(445,727)	428,189	873,916	(64,640)	(82,941)	28,159	111,100
Fund balance, beginning of year	420,000	445,727	1,748,208	1,302,481	64,640	82,941	592,638	509,697
Fund balance, end of year	\$ -	\$ -	\$ 2,176,397	\$ 2,176,397	\$ -	\$ -	\$ 620,797	\$ 620,797

	Housing & Neighborhood Development Fund				Tourism Fund			
	Original Budget	Revised Budget	Actual	Variance positive (negative)	Original Budget	Revised Budget	Actual	Variance positive (negative)
Revenues:								
Other local taxes	\$ -	\$ -	\$ -	\$ -	\$ 850,000	\$ 946,370	\$ 947,062	\$ 692
Miscellaneous	200,000	200,000	69,778	(130,222)	-	-	-	-
Intergovernmental:								
Commonwealth	377,920	1,079,653	251,554	(828,099)		1,500,000	-	(1,500,000)
Federal	2,286,470	4,326,146	2,498,241	(1,827,905)	-	-	-	-
Total revenues	2,864,390	5,605,799	2,819,573	(2,786,226)	850,000	2,446,370	947,062	(1,499,308)
Expenditures:								
Current:								
Community development	3,890,490	6,976,057	3,561,187	3,414,870	2,252,080	4,234,428	2,252,733	1,981,695
Debt service:								
Lease financing - principal	-	-	-	-	-	18,847	18,847	-
Lease financing - interest	-	-	-	-	-	5,022	5,022	-
Total expenditures	3,890,490	6,976,057	3,561,187	3,414,870	2,252,080	4,258,297	2,276,602	1,981,695
Excess (deficiency) of revenues over (under) expenditures	(1,026,100)	(1,370,258)	(741,614)	628,644	(1,402,080)	(1,811,927)	(1,329,540)	482,387
Other financing sources (uses):								
Transfers in	770,000	853,030	1,672,701	819,671	2,100,000	2,330,252	2,330,252	-
Transfers out	-	-	(2,500)	(2,500)	(1,125,000)	(1,125,000)	(1,113,295)	11,705
Total other financing sources, net	770,000	853,030	1,670,201	817,171	975,000	1,205,252	1,216,957	11,705
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(256,100)	(517,228)	928,587	1,445,815	(427,080)	(606,675)	(112,583)	494,092
Fund balance, beginning of year	256,100	517,228	2,904,381	2,387,153	427,080	606,675	3,367,326	2,760,651
Fund balance, end of year	\$ -	\$ -	\$ 3,832,968	\$ 3,832,968	\$ -	\$ -	\$ 3,254,743	\$ 3,254,743

County of James City, Virginia
Budgetary Comparison Schedule
Capital Projects Fund
Year ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance positive (negative)
Revenues:				
Use of money and property	\$ -	\$ -	\$ 9,131,038	\$ 9,131,038
Miscellaneous	966,000	2,966,481	2,134,320	(832,161)
Intergovernmental:				
Commonwealth	-	3,759,778	738,739	(3,021,039)
Federal	-	1,594,446	37,904	(1,556,542)
Total revenues	<u>966,000</u>	<u>8,320,705</u>	<u>12,042,001</u>	<u>3,721,296</u>
Expenditures:				
Debt service:				
Issuance costs	-	-	605,470	(605,470)
Subscription financing - principal	-	34,560	34,560	-
Capital outlay - County	16,445,000	121,136,998	19,836,187	101,300,811
Capital outlay - Public Schools	11,315,780	54,511,528	11,211,322	43,300,206
Total expenditures	<u>27,760,780</u>	<u>175,683,086</u>	<u>31,687,539</u>	<u>143,995,547</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(26,794,780)</u>	<u>(167,362,381)</u>	<u>(19,645,538)</u>	<u>147,716,843</u>
Other financing sources:				
Transfers in	25,794,780	31,332,741	41,663,286	(10,330,545)
Transfers out	-	(126,745)	(946,416)	819,671
Bonds issued	-	74,902,150	69,475,000	5,427,150
Premium on bonds issued	-	-	6,046,990	(6,046,990)
Subscription issuances	-	183,747	183,747	-
Total other financing sources	<u>25,794,780</u>	<u>106,291,893</u>	<u>116,422,607</u>	<u>(10,130,714)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	<u>(1,000,000)</u>	<u>(61,070,488)</u>	<u>96,777,069</u>	<u>157,847,557</u>
Fund balance, beginning of year	<u>1,000,000</u>	<u>61,070,488</u>	<u>64,104,605</u>	<u>3,034,117</u>
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 160,881,674</u>	<u>\$ 160,881,674</u>

County of James City, Virginia
 Budgetary Comparison Schedule
 Debt Service Fund
 Year ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance positive (negative)
Revenues:				
Use of money and property	\$ -	\$ -	\$ 1,722,329	\$ 1,722,329
Miscellaneous	42,500	42,500	40,078	(2,422)
Total revenues	<u>42,500</u>	<u>42,500</u>	<u>1,762,407</u>	<u>1,719,907</u>
Expenditures:				
General government administration	75,000	75,000	52,880	22,120
Debt service:				
Principal	15,724,614	15,724,614	15,507,023	217,591
Interest and other fiscal charges	6,149,336	6,149,336	4,508,952	1,640,384
Total expenditures	<u>21,948,950</u>	<u>21,948,950</u>	<u>20,068,855</u>	<u>1,880,095</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(21,906,450)</u>	<u>(21,906,450)</u>	<u>(18,306,448)</u>	<u>3,600,002</u>
Other financing sources:				
Transfers in	21,400,000	21,400,000	19,975,485	(1,424,515)
Transfers out	-	-	(1,669,037)	(1,669,037)
Total other financing sources	<u>21,400,000</u>	<u>21,400,000</u>	<u>18,306,448</u>	<u>(3,093,552)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	<u>(506,450)</u>	<u>(506,450)</u>	<u>-</u>	<u>506,450</u>
Fund balance, beginning of year	506,450	506,450	-	(506,450)
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

County of James City, Virginia
Custodial Funds

Custodial funds account for money received and held by the County in the capacity of fiscal agent for individuals, other governmental agencies, and private organizations. The County reports the following Custodial funds:

Special Welfare - accounts for the transfer of funds provided by the Virginia Public Assistance Fund for aid to dependent children.

WAMAC - accounts for the fiscal agency funds held for the Williamsburg Area Medical Assistance Corporation.

Regional Jail - accounts for the fiscal agency funds held for the Virginia Peninsula Regional Jail Authority.

Juvenile Detention - accounts for fiscal agency funds held for the Middle Peninsula Juvenile Detention Commission.

Williamsburg Area Transit - accounts for the fiscal agency funds held for the Williamsburg Area Transit Authority.

County of James City, Virginia
Combining Statement of Fiduciary Net Position
Custodial Funds
June 30, 2025

	Special Welfare	WAMAC	Regional Jail	Juvenile Detention	Williamsburg Area Transit Authority	Total
Assets						
Cash, cash equivalents, and investments	\$ 23,038	\$ 5,098,632	\$ 11,535,271	\$ 4,077,337	\$ 6,072,372	\$ 26,806,650
Restricted cash, cash equivalents, and investments	-	2,250,000	-	-	-	2,250,000
Accounts receivable	-	262,848	30,356	66,359	21,790	381,353
Due from other governmental units	-	12,464	663,233	5,007	7,043,964	7,724,668
Total assets	<u>\$ 23,038</u>	<u>\$ 7,623,944</u>	<u>\$ 12,228,860</u>	<u>\$ 4,148,703</u>	<u>\$ 13,138,126</u>	<u>\$ 37,162,671</u>
Liabilities						
Accounts payable	\$ 356	\$ 125,686	\$ 241,928	\$ 83,054	\$ 3,221,780	\$ 3,672,804
Retainage payable	-	-	-	-	119,729	119,729
Accrued payroll	-	2,710	15,886	69,805	53,849	142,250
Unearned revenue	-	900,000	800	-	-	900,800
Total liabilities	<u>356</u>	<u>1,028,396</u>	<u>258,614</u>	<u>152,859</u>	<u>3,395,358</u>	<u>4,835,583</u>
Net Position						
Restricted:						
Individuals	22,682	-	-	-	-	22,682
Organizations	-	6,595,548	-	-	-	6,595,548
Other governments	-	-	11,970,246	3,995,844	9,742,768	25,708,858
Total net position	<u>22,682</u>	<u>6,595,548</u>	<u>11,970,246</u>	<u>3,995,844</u>	<u>9,742,768</u>	<u>32,327,088</u>
Total liabilities and net position	<u>\$ 23,038</u>	<u>\$ 7,623,944</u>	<u>\$ 12,228,860</u>	<u>\$ 4,148,703</u>	<u>\$ 13,138,126</u>	<u>\$ 37,162,671</u>

County of James City, Virginia
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
Year Ended June 30, 2025

	Special Welfare	WAMAC	Regional Jail	Juvenile Detention	Williamsburg Area Transit Authority	Total
Additions						
Fees from members	\$ -	\$ 631,812	\$ 7,536,043	\$ 1,852,545	\$ 1,646,457	\$ 11,666,857
Operating grants and contributions	12,799	1,430,261	6,769,393	1,994,986	7,193,073	17,400,512
Capital grants and contributions	-	-	-	-	3,721,291	3,721,291
Charges for services	-	1,053,437	979,305	1,603,992	1,540,797	5,177,531
Use of money and property	-	786,607	414,946	143,642	282,725	1,627,920
Other	-	88,436	190,218	5,000	77,075	360,729
Total additions	12,799	3,990,553	15,889,905	5,600,165	14,461,418	39,954,840
Deductions						
Personnel expenses	-	2,688,003	8,173,686	4,387,016	5,168,305	20,417,010
Materials and contractual services	-	855,872	5,634,372	743,955	3,795,211	11,029,410
Furniture and equipment	-	-	189,733	129,029	3,763,546	4,082,308
Other	2,845	-	-	57,127	-	59,972
Total deductions	2,845	3,543,875	13,997,791	5,317,127	12,727,062	35,588,700
Net increase in fiduciary net position	9,954	446,678	1,892,114	283,038	1,734,356	4,366,140
Net position, beginning of year	12,728	6,148,870	10,078,132	3,712,806	8,008,412	27,960,948
Net position, end of year	\$ 22,682	\$ 6,595,548	\$ 11,970,246	\$ 3,995,844	\$ 9,742,768	\$ 32,327,088

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Statistical Section (Unaudited)

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County of James City, Virginia
Statistical Section Overview

This part of the James City County's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the County's overall financial health.

Financial Trends

Tables 1 - 4

These tables contain trend information to help the reader understand how the County's financial performance and well-being has changed over time.

Revenue Capacity

Tables 5 - 9

These tables contain information to help the reader assess the factors affecting the County's ability to generate its property taxes.

Debt Capacity

Tables 10 - 11

These tables present information to help the reader assess the affordability of the County's current levels of outstanding debt and its ability to issue additional debt in the future.

Demographic & Economic Information

Tables 12 - 14

These tables offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time and with other governments.

Operation Information

Tables 15 - 16

These tables contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.

Sources: *Unless otherwise noted, the information in these tables is derived from the annual comprehensive financial report for the relevant year.*

Table 1

County of James City, Virginia
Net Position by Component
Last Ten Fiscal Years

	2016	2017	2018	2019	(1)				(1) and (2)	
					2020	2021	2022	2023	2024	2025
Governmental activities:										
Net investment in capital assets	\$ 176,303,250	\$ 185,274,286	\$ 198,539,384	\$ 210,357,610	\$ 223,523,519	\$ 231,590,103	\$ 240,797,862	\$ 246,942,356	\$ 250,330,553	\$ 273,580,439
Restricted:										
Debt service	1,222,336	1,226,566	1,236,338	4,536,503	2,030,253	-	-	-	-	-
Other purposes	1,899,944	3,067,921	4,940,612	1,043,098	1,319,233	1,350,727	1,276,896	6,314,526	5,546,745	4,773,479
Unrestricted	52,962,121	63,841,474	70,378,940	82,578,292	96,534,809	118,340,056	145,739,522	186,273,962	219,906,639	232,719,126
Total governmental activities net position	\$ 232,387,651	\$ 253,410,247	\$ 275,095,274	\$ 298,515,503	\$ 323,407,814	\$ 351,280,886	\$ 387,814,280	\$ 439,530,844	\$ 475,783,937	\$ 511,073,044
Business-type activity:										
Net investment in capital assets	\$ 139,312,785	\$ 136,696,744	\$ 132,616,889	\$ 134,359,937	\$ -	\$ -	\$ -	\$ -	\$ 524,019	\$ 499,464
Restricted:										
Debt service	729,605	677,614	567,011	569,708	-	-	-	-	-	-
Unrestricted	37,014,202	41,443,900	46,664,323	49,536,564	-	-	-	-	2,456,696	2,672,839
Total business-type activity net position	\$ 177,056,592	\$ 178,818,258	\$ 179,848,223	\$ 184,466,209	\$ -	\$ -	\$ -	\$ -	\$ 2,980,715	\$ 3,172,303
Primary Government:										
Net investment in capital assets	\$ 315,616,035	\$ 321,971,030	\$ 331,156,273	\$ 344,717,547	\$ 223,523,519	\$ 231,590,103	\$ 240,797,862	\$ 246,942,356	\$ 250,854,572	\$ 274,079,903
Restricted:										
Debt Service	1,951,941	1,904,180	1,803,349	5,106,211	2,030,253	-	-	-	-	-
Other purposes	1,899,944	3,067,921	4,940,612	1,043,098	1,319,233	1,350,727	1,276,896	6,314,526	5,546,745	4,773,479
Unrestricted	89,976,323	105,285,374	117,043,263	132,114,856	96,534,809	118,340,056	145,739,522	186,273,962	222,363,335	235,391,965
Total Primary Government net position	\$ 409,444,243	\$ 432,228,505	\$ 454,943,497	\$ 482,981,712	\$ 323,407,814	\$ 351,280,886	\$ 387,814,280	\$ 439,530,844	\$ 478,764,652	\$ 514,245,347

(1) Prior to fiscal year 2020 (FY2020), JCSA was reported as a blended component unit and business-type activity of James City County. Beginning in FY2020, JCSA is reported as a discretely presented component unit and is not reported as part of the Primary Government.

(2) Prior to fiscal year 2024 (FY2024), the EDA was reported as a discretely presented component unit and therefore, not reported as part of the Primary Government. Beginning in FY2024, the EDA is reported as a blended component unit and business-type activity of James City County and is reported as part of the Primary Government.

Table 2

County of James City, Virginia
Government-Wide Expenses and Program Revenues by Function
 Last Ten Fiscal Years

	2016	2017	2018	2019	(1)		2022	2023	(1) and (2)	
					2020	2021			2024	2025
Expenses:										
Governmental activities:										
General government administration	\$ 8,807,519	\$ 11,261,405	\$ 8,768,221	\$ 11,011,081	\$ 15,165,784	\$ 21,099,810	\$ 17,494,683	\$ 14,403,721	\$ 17,405,310	\$ 17,637,358
Judicial administration	5,682,096	5,147,078	6,053,891	6,153,636	6,339,331	6,487,976	6,806,106	7,021,177	7,131,765	8,124,522
Public safety	30,842,789	30,313,710	32,036,916	34,180,592	34,366,944	36,231,265	38,479,969	37,517,274	44,569,348	48,822,435
Public works	7,986,260	9,161,360	7,258,365	9,128,572	9,918,359	9,467,161	12,068,804	13,788,008	16,650,232	19,955,088
Health and human services	7,368,295	7,742,508	7,883,242	8,482,617	9,523,747	9,861,040	10,013,082	11,381,315	11,808,298	12,973,355
Education	87,508,710	93,728,530	94,073,287	100,445,268	101,088,169	98,469,065	90,097,401	92,152,089	98,781,751	106,089,482
Parks, recreation, and cultural	10,650,141	11,779,541	12,346,131	12,909,059	12,629,914	14,935,315	13,648,175	12,934,278	20,054,822	16,956,721
Community development	12,787,069	11,905,882	10,627,626	9,481,249	9,095,405	11,895,580	12,755,621	16,863,754	12,742,169	22,623,938
Interest on long-term debt	5,869,933	5,386,316	4,905,534	5,647,370	3,919,485	3,164,043	2,718,104	2,342,895	1,758,403	3,877,419
Total governmental activities expenses	177,502,812	186,426,330	183,953,213	197,439,444	202,047,138	211,611,255	204,081,945	208,404,511	230,902,098	257,060,318
Business-type activities:										
James City Service Authority	19,971,937	19,876,242	19,522,028	20,319,667	-	-	-	-	-	-
Economic Development Authority	-	-	-	-	-	-	-	-	122,761	99,661
Total business-type expenses	19,971,937	19,876,242	19,522,028	20,319,667	-	-	-	-	122,761	99,661
Total Primary Government expenses	\$ 197,474,749	\$ 206,302,572	\$ 203,475,241	\$ 217,759,111	\$ 202,047,138	\$ 211,611,255	\$ 204,081,945	\$ 208,404,511	\$ 231,024,859	\$ 257,159,979
Program revenues:										
Governmental activities:										
Charges for services:										
General government administration	\$ 7,547,746	\$ 7,797,839	\$ 7,973,771	\$ 8,423,063	\$ 7,864,966	\$ 7,037,200	\$ 8,964,741	\$ 723,447	\$ 756,254	\$ 176,982
Judicial administration	2,464,271	2,366,908	2,407,582	2,404,298	2,409,617	2,356,934	2,442,666	2,578,045	2,771,524	640,366
Public safety	3,558,411	3,281,957	2,964,057	2,875,855	2,854,882	3,228,215	3,640,278	2,530,564	2,883,518	5,066,061
Public works	649,214	665,260	666,939	717,890	1,519,402	1,821,129	1,904,929	2,393,552	1,607,148	2,488,791
Parks, recreation and cultural	3,563,791	3,667,720	3,694,635	3,734,663	2,844,953	2,280,933	3,347,556	3,961,768	4,290,292	4,517,877
Community development	392,584	362,057	348,103	366,606	330,451	448,007	645,255	1,415,375	2,175,258	1,621,497
Total charges for services	18,176,017	18,141,741	18,055,087	18,522,375	17,824,271	17,172,418	20,945,425	13,602,751	14,483,994	14,511,574
Operating grants and contributions	32,181,074	32,903,768	32,980,663	33,465,872	41,795,253	40,978,706	26,916,551	27,167,341	25,689,646	26,948,078
Capital grants and contributions	269,439	196,051	828,415	1,125,513	180,635	1,639,515	169,569	1,093,064	4,717,807	13,106,280
Total governmental activities program revenues	50,626,530	51,241,560	51,864,165	53,113,760	59,800,159	59,790,639	48,031,545	41,863,156	44,891,447	54,565,932
Business-type activities:										
Charges for services	16,018,375	19,064,677	19,523,972	19,248,136	-	-	-	-	-	-
Operating grants and contributions	-	-	-	-	-	-	-	-	239,861	140,396
Capital grants and contributions	6,865,346	1,509,214	796,235	5,137,825	-	-	-	-	-	-
Total business-type activities program revenues	22,883,721	20,573,891	20,320,207	24,385,961	-	-	-	-	239,861	140,396
Total Primary Government program revenues	\$ 73,510,251	\$ 71,815,451	\$ 72,184,372	\$ 77,499,721	\$ 59,800,159	\$ 59,790,639	\$ 48,031,545	\$ 41,863,156	\$ 45,131,308	\$ 54,706,328
Net (expense)/revenue:										
Governmental activities	\$ (126,876,282)	\$ (135,184,770)	\$ (132,089,048)	\$ (144,325,684)	\$ (142,246,979)	\$ (151,820,616)	\$ (156,050,400)	\$ (166,541,355)	\$ (186,010,651)	\$ (202,494,386)
Business-type activities	2,911,784	697,649	798,179	4,066,294	-	-	-	-	117,100	40,735
Total Primary Government net expense	\$ (123,964,498)	\$ (134,497,121)	\$ (131,290,869)	\$ (140,259,390)	\$ (142,246,979)	\$ (151,820,616)	\$ (156,050,400)	\$ (166,541,355)	\$ (185,893,551)	\$ (202,453,651)
General revenues and other changes in net position:										
Governmental activities:										
Taxes:										
Property taxes, levied for general purposes	\$ 120,796,742	\$ 128,334,481	\$ 131,493,564	\$ 134,846,403	\$ 138,698,177	\$ 145,884,708	\$ 149,086,210	\$ 164,168,554	\$ 163,671,530	\$ 176,662,214
Other local taxes	24,027,667	24,555,363	24,442,882	29,324,049	25,981,646	29,370,617	38,372,537	46,736,083	47,477,709	51,362,430
Interest on investment earnings	263,745	402,544	382,080	795,865	966,252	349,292	444,493	3,877,227	8,429,276	11,870,581
Miscellaneous	1,932,580	2,924,978	3,065,493	2,779,596	1,493,215	3,950,128	5,433,116	3,476,055	2,685,229	2,979,678
Total governmental activities	147,020,734	156,217,366	159,384,019	167,745,913	167,139,290	179,554,745	193,336,356	218,257,919	222,263,744	242,874,903
Business-type activities:										
Interest on investment earnings	519,767	90,148	43,940	1,904,327	-	-	-	-	120,504	150,853
Miscellaneous	832,182	973,869	726,432	495,207	-	-	-	-	3,283	-
Total business-type activities	1,351,949	1,064,017	770,372	2,399,534	-	-	-	-	123,787	150,853
Total Primary Government	\$ 148,372,683	\$ 157,281,383	\$ 160,154,391	\$ 170,145,447	\$ 167,139,290	\$ 179,554,745	\$ 193,336,356	\$ 218,257,919	\$ 222,263,744	\$ 242,874,903
Change in net position:										
Governmental activities	\$ 20,144,452	\$ 21,032,596	\$ 27,294,971	\$ 23,420,229	\$ 24,892,311	\$ 27,734,129	\$ 37,285,956	\$ 51,716,564	\$ 36,253,093	\$ 40,380,517
Business-type activities	4,263,733	1,761,666	1,568,551	6,465,828	-	-	-	-	240,887	191,588
Total Primary Government	\$ 24,408,185	\$ 22,794,262	\$ 28,863,522	\$ 29,886,057	\$ 24,892,311	\$ 27,734,129	\$ 37,285,956	\$ 51,716,564	\$ 36,493,980	\$ 40,572,105

(1) Prior to fiscal year 2020 (FY2020), JCSA was reported as a blended component unit and business-type activity of James City County. Beginning in FY2020, JCSA is reported as a discretely presented component unit and is not reported as part of the Primary Government.

(2) Prior to fiscal year 2024 (FY2024), the EDA was reported as a discretely presented component unit and therefore, not reported as part of the Primary Government. Beginning in FY2024, the EDA is reported as a blended component unit and business-type activity of James City County and is reported as part of the Primary Government.

Table 3

County of James City, Virginia
Fund Balances, Governmental Funds
Last Ten Fiscal Years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General fund:										
Nonspendable:										
Inventory	\$ 336,498	\$ 332,335	\$ 311,882	\$ 252,792	\$ 232,235	\$ 222,172	\$ 287,924	\$ 276,396	\$ 233,968	\$ 272,369
Prepaid items	-	-	-	-	-	-	-	26,599	28,016	20,279
Committed:										
Public Schools	-	-	-	-	-	8,128,540	6,581,532	7,805,781	13,698,027	12,562,153
Capital projects	-	-	-	-	-	-	-	-	-	4,000,000
Debt service	-	-	-	-	-	-	-	-	-	907,500
General	-	-	-	-	-	-	-	-	6,500,000	-
Assigned:										
General	7,860,584	7,249,473	8,384,195	7,825,910	9,436,272	7,333,706	8,604,806	1,910,388	1,984,358	1,314,598
Capital projects	5,414,938	6,001,542	6,963,412	7,116,956	7,853,810	15,833,459	15,952,529	8,644,565	6,219,000	-
Debt service	-	-	-	-	-	-	-	15,653,131	21,729,886	22,246,901
Unassigned	24,681,548	28,339,753	30,119,197	31,693,639	42,058,054	56,029,027	65,248,514	79,210,200	80,259,963	88,015,157
Total general fund	<u>\$ 38,293,568</u>	<u>\$ 41,923,103</u>	<u>\$ 45,778,686</u>	<u>\$ 46,889,297</u>	<u>\$ 59,580,371</u>	<u>\$ 87,546,904</u>	<u>\$ 96,675,305</u>	<u>\$ 113,527,060</u>	<u>\$ 130,653,218</u>	<u>\$ 129,338,957</u>
Other government funds:										
Restricted:										
Bond proceeds held in escrow	\$ -	\$ -	\$ 1,236,338	\$ 4,536,503	\$ 2,030,253	\$ 9,687	\$ 11,218	\$ 28,738	\$ 36,758	\$ 74,942,643
Grants and special projects	-	-	-	-	-	-	315,786	1,984,281	1,411,822	924,447
Nonmajor governmental funds	-	-	-	-	1,319,233	882,066	961,110	4,330,245	4,134,923	3,849,032
Committed:										
Capital projects	28,907,491	13,781,490	-	-	-	-	-	-	-	1,729,252
Grants and special projects	-	-	-	-	-	1,661,733	2,549,008	6,187,118	8,249,333	510,901
Nonmajor governmental funds	-	-	-	-	-	-	-	1,390,129	1,783,095	2,575,797
Assigned:										
Capital projects	18,699,213	26,115,707	26,401,040	29,732,523	31,263,804	27,489,088	39,845,175	53,396,820	64,067,847	84,209,779
Grants and special projects	-	-	-	-	-	-	-	-	161,726	260,973
Nonmajor governmental funds	6,111,183	7,233,419	10,523,259	9,761,066	12,375,121	4,508,720	12,306,078	3,376,641	3,029,967	3,835,529
Total other governmental funds	<u>\$ 53,717,887</u>	<u>\$ 47,130,616</u>	<u>\$ 38,160,637</u>	<u>\$ 44,030,092</u>	<u>\$ 46,988,411</u>	<u>\$ 34,551,294</u>	<u>\$ 55,988,375</u>	<u>\$ 70,693,972</u>	<u>\$ 82,875,471</u>	<u>\$ 172,838,353</u>

Table 4

County of James City, Virginia
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues:										
General property taxes	\$ 124,363,595	\$ 128,094,252	\$ 130,402,106	\$ 134,744,837	\$ 138,724,196	\$ 144,766,114	\$ 146,502,246	\$ 160,843,816	\$ 163,483,990	\$ 177,723,999
Other local taxes	24,027,667	24,555,363	24,442,882	29,324,049	25,981,646	29,370,617	38,372,537	46,904,944	47,641,857	49,357,244
Licenses, permits, and fees	8,779,496	9,049,208	8,892,499	9,496,531	8,878,568	8,354,258	10,507,338	2,227,922	2,180,688	2,139,041
Fines and forfeitures	309,278	270,716	265,561	292,518	231,608	154,314	205,478	188,209	189,877	196,181
Use of money and property	263,745	402,544	382,080	795,865	966,252	349,292	444,493	3,877,227	8,429,276	11,870,581
Charges for services	6,623,273	6,471,404	6,656,889	6,586,341	6,291,204	6,341,310	7,678,699	8,232,122	9,236,960	9,977,192
Miscellaneous	1,932,580	2,924,978	3,065,493	2,779,596	1,493,215	3,929,305	4,753,731	3,432,978	2,149,190	2,802,784
Intergovernmental	34,635,171	35,092,799	35,731,814	36,733,787	44,338,305	44,917,875	29,392,759	30,505,767	34,297,415	42,345,067
Total revenues	200,934,805	206,861,264	209,839,324	220,753,524	226,904,994	238,183,085	237,857,281	256,212,985	267,609,253	296,412,089
Expenditures:										
General government administration	9,678,060	9,770,250	10,086,403	11,651,426	12,905,240	15,239,378	15,448,266	16,957,522	19,614,761	22,903,885
Judicial administration	5,463,744	5,870,569	5,856,353	5,908,750	5,954,875	6,276,544	6,450,992	6,932,333	6,815,455	7,654,931
Public works	27,878,252	28,443,672	28,728,800	31,127,333	31,102,285	32,582,648	35,344,302	41,889,727	41,654,490	45,423,327
Health and human services	7,082,202	7,833,811	7,635,751	8,235,686	8,652,838	8,542,554	9,858,415	11,057,736	14,125,276	14,763,664
Education	7,234,052	7,350,896	7,584,697	8,259,078	9,383,160	9,613,906	9,826,707	11,280,547	11,654,863	12,728,666
Parks, recreation, and cultural	79,825,974	84,299,207	85,395,004	91,070,061	92,286,710	91,265,989	80,953,282	78,622,373	82,984,327	91,312,570
Public safety	9,872,451	10,293,611	10,394,095	10,896,838	10,751,418	10,947,198	11,646,489	13,638,908	15,536,369	16,191,443
Community development	10,353,844	11,827,600	9,959,810	10,451,529	9,682,050	10,318,221	12,209,744	14,621,063	11,769,503	20,245,729
Nondepartmental	1,183,538	-	-	-	16,128	-	51,542	-	-	-
Debt service:										
Principal	17,122,377	16,206,234	16,284,125	14,343,182	14,282,841	12,471,271	12,408,938	12,770,426	13,060,961	15,507,023
Interest and other fiscal charges	6,188,222	6,841,056	6,195,080	5,848,486	5,447,279	4,655,693	4,441,433	3,927,359	3,361,275	4,508,952
Bond issuance costs	1,173,546	-	-	380,771	-	273,391	-	-	-	605,470
Lease financing	-	-	-	-	-	-	-	314,423	200,653	249,300
Subscription financing	-	-	-	-	-	-	-	687,451	760,915	1,108,911
Capital outlay	12,647,985	25,818,138	26,833,602	26,793,328	11,824,193	13,411,798	15,893,291	12,605,501	18,256,307	31,047,509
Total expenditures	195,704,247	214,555,044	214,953,720	224,966,468	212,289,017	215,598,591	214,533,401	225,305,369	239,795,155	284,251,380
Excess (deficiency) of revenues over (under) expenditures	5,230,558	(7,693,780)	(5,114,396)	(4,212,944)	14,615,977	22,584,494	23,323,880	30,907,616	27,814,098	12,160,709
Other financing sources (uses):										
Transfers in	40,956,217	40,745,506	40,309,261	46,365,441	36,233,275	26,987,246	51,168,906	45,595,301	42,411,437	69,257,041
Transfers out	(40,956,217)	(40,745,506)	(40,309,261)	(46,365,441)	(36,233,275)	(26,987,246)	(51,168,906)	(52,403,952)	(42,411,437)	(70,007,041)
Bonds issued	91,665,000	-	-	14,195,000	-	11,030,000	-	-	-	69,475,000
Premiums on bonds issued	10,930,294	-	-	1,150,501	-	2,450,765	-	-	-	6,046,990
Payment to refunded bond escrow agent	(73,165,442)	-	-	-	-	(14,297,561)	-	-	-	-
Financed purchase	-	-	-	-	-	-	62,571	4,708,260	-	-
Lease issuances	-	4,736,044	-	-	-	1,693,311	-	510,976	16,922	312,051
Subscription issuances	-	-	-	-	-	-	-	2,239,151	1,476,637	1,403,871
Total other financing sources, net	29,429,852	4,736,044	-	15,345,501	-	876,515	62,571	649,736	1,493,559	76,487,912
Net change in fund balances	\$ 34,660,410	\$ (2,957,736)	\$ (5,114,396)	\$ 11,132,557	\$ 14,615,977	\$ 23,461,009	\$ 23,386,451	\$ 31,557,352	\$ 29,307,657	\$ 88,648,621
Debt service as a percentage of noncapital expenditures (1)	12.56%	11.99%	11.74%	10.18%	9.79%	8.43%	8.39%	8.38%	7.65%	8.46%

(1) Noncapital expenditures equals total expenditures less amounts for capitalized assets on the government-wide statement of net position.

Table 5

County of James City, Virginia
Assessed Value and Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year	Real Property	Personal Property				Public Service	Total Assessed Value	Total Direct Tax Rate
		General	Machinery and Tools	Mobile Homes	Total			
2016	\$ 11,352,153,219	\$ 770,378,346	\$ 145,094,277	\$ 7,533,858	\$ 923,006,481	\$ 236,177,856	\$ 12,511,337,556	\$ 4.84
2017	11,608,801,433	809,023,687	147,942,350	7,008,284	963,974,321	245,349,999	12,818,125,753	4.84
2018	11,797,419,633	862,391,419	151,313,988	6,377,045	1,020,082,452	247,568,334	13,065,070,419	4.84
2019	12,089,303,067	898,095,969	150,923,619	6,628,640	1,055,648,228	262,267,902	13,407,219,197	4.84
2020	12,241,257,556	895,259,839	155,315,787	7,099,488	1,057,675,114	388,057,441	13,686,990,111	4.84
2021	12,617,887,537	970,206,188	155,735,247	8,655,439	1,134,596,874	551,095,928	14,303,580,339	4.84
2022	12,762,586,854	1,060,624,768	156,981,638	9,802,261	1,227,408,667	492,067,041	14,482,062,562	4.84
2023	13,991,898,842	1,175,910,328	163,770,203	11,304,406	1,350,984,937	510,430,407	15,853,314,186	4.83
2024	14,112,129,193	1,215,404,752	166,805,897	11,970,908	1,394,181,557	459,626,490	15,965,937,240	4.83
2025	16,862,672,359	1,216,091,475	168,109,350	12,579,157	1,396,779,982	570,390,228	18,829,842,569	4.83

Source: James City County Real Estate Assessments Department, Commissioner of the Revenue, and Treasurer

Note: Tax rate is per \$100 of assessed value.

Table 6

County of James City, Virginia
Tax Rates
Last Ten Fiscal Years

Fiscal Year	Real Estate Tax (1)	Personal Property Tax(1)	Room Tax	Meal Tax	Retail Sales Tax (2)	Historic Triangle Sales Tax (3)	Total Direct Tax Rate
2016	\$ 0.84	\$ 4.00	\$ 5.00	\$ 4.00	\$ 1.00	\$ -	\$ 4.84
2017	0.84	4.00	5.00	4.00	1.00	-	4.84
2018	0.84	4.00	5.00	4.00	1.00	-	4.84
2019	0.84	4.00	5.00	4.00	1.00	1.00	4.84
2020	0.84	4.00	5.00	4.00	1.00	1.00	4.84
2021	0.84	4.00	5.00	4.00	1.00	1.00	4.84
2022	0.84	4.00	5.00	4.00	1.00	1.00	4.84
2023	0.83	4.00	5.00	4.00	1.00	1.00	4.83
2024	0.83	4.00	5.00	4.00	1.00	1.00	4.83
2025	0.83	4.00	5.00	4.00	1.00	1.00	4.83

(1) Per \$100 assessed value

(2) Collected by the State and remitted to the County monthly

(3) Effective July 1, 2018

Note: There are no overlapping taxes in the rates disclosed in this table.

Table 7

County of James City, Virginia

Principal Tax Payers

Current Year and Ten Years Ago

Principal Property Tax Payers						
	2025			2016		
	Property taxes assessed	Rank	Percentage of County total	Property taxes assessed	Rank	Percentage of County total
Anheuser-Busch, Inc.	\$ 5,642,525	1	2.94%	\$ 5,242,873	1	3.92%
Virginia Electric & Power Company	3,498,775	2	1.82%	1,066,991	5	0.80%
Wal-Mart, Inc	1,169,516	3	0.61%	1,156,964	4	0.86%
Seaworld Parks & Entertainment, LLC	1,160,597	4	0.61%	2,174,333	2	1.62%
Premium Outlets of Williamsburg (1)	1,144,475	5	0.60%	1,175,322	3	0.88%
Historic Powhatan Resort Owners Assoc.	1,038,547	6	0.54%	1,004,739	6	0.75%
Ball Metal Container	994,874	7	0.52%	703,135	9	0.53%
Williamsburg Landing, Inc	917,056	8	0.48%	813,944	7	0.61%
Manor Club @ Ford's Colony	739,783	9	0.39%			
Cox Communications of Hampton Roads	737,558	10	0.38%			
Vacation Village @ Williamsburg (2)				717,088	8	0.54%
Virginia United Methodist Homes, Inc.				657,115	10	0.49%
Total	\$ 17,043,706		8.89%	\$ 14,712,504		11.00%

Principal Personal Property Tax Payers						
	2025			2016		
	Property taxes assessed	Rank	Percentage of County total	Property taxes assessed	Rank	Percentage of County total
Anheuser-Busch, Inc.	\$ 4,559,253	1	8.22%	\$ 4,061,173	1	11.09%
Ball Metal Container	855,887	2	1.54%	561,906	3	1.53%
Cox Communications of Hampton Roads	737,558	3	1.33%	248,428	7	0.68%
Seaworld Parks	629,167	4	1.13%	1,605,223	2	4.38%
Owens-Brockway Glass Container	585,142	5	1.05%	448,168	5	1.22%
Printpack, Inc	407,513	6	0.85%	470,525	4	1.28%
Wal-Mart, Inc	325,044	7	0.59%	316,964	6	0.87%
Citizen Asset Finance, Inc	275,790	8	0.50%			
HVT, Inc	221,950	9	0.40%	137,713	9	0.38%
Allan Myers VA, Inc	203,917	10	0.37%			
Toyota Lease Trust				209,857	8	0.57%
Lumber Liquidators				103,993	10	0.28%
Total	\$ 8,801,221		15.98%	\$ 8,163,950		22.28%

Principal Real Estate Property Tax Payers						
	2025			2016		
	Property taxes assessed	Rank	Percentage of County total	Property taxes assessed	Rank	Percentage of County total
Virginia Electric & Power Company	\$ 3,498,775	1	2.57%	\$ 1,064,257	3	1.09%
Premium Outlets of Williamsburg (1)	1,144,475	2	0.84%	1,175,322	2	1.21%
Anheuser-Busch, Inc.	1,083,272	3	0.79%	1,181,700	1	1.21%
Historic Powhatan Resort Owners Assoc.	1,038,547	4	0.76%	990,920	4	1.02%
Wal-Mart, Inc.	844,472	5	0.62%	840,000	5	0.86%
Williamsburg Landing, Inc	836,526	6	0.61%	738,064	6	0.76%
Virginia Natural Gas	760,535	7	0.56%			
Vacation Village @ Williamsburg (2)	716,777	8	0.53%	709,121	7	0.73%
Manor Club @ Ford's Colony	669,853	9	0.49%	651,006	8	0.67%
Riverside Health Care Assoc.	653,813	10	0.48%			
Virginia United Methodist Homes, Inc.				630,216	9	0.65%
Seaworld Parks, LLC	-		-	569,110	10	0.61%
Total	\$ 11,247,045		8.25%	\$ 8,549,716		8.81%

Source: James City County, Commissioner of the Revenue

(1) Premium Outlets includes two related parties, Williamsburg Outlets, LLC and Williamsburg Mazel, LLC, which have been combined to show the value of the shopping center.

(2) Formerly known as Williamsburg Plantation Owners Association.

Table 8

County of James City, Virginia
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal year	Taxes Levied	Collected in the Fiscal Year of the Levy		Collections in Subsequent Years	Total	
		Amount (1)	Percent of Levy		Collections to Date	Percent of Levy
2016	\$ 122,616,224	\$ 106,867,113	87.16%	\$ 14,476,777	\$ 121,343,890	98.96%
2017	126,902,513	109,436,232	86.24%	15,895,512	125,331,744	98.76%
2018	129,502,759	111,268,080	85.92%	17,510,094	128,778,174	99.44%
2019	133,720,786	114,672,068	85.75%	16,894,911	131,566,979	98.39%
2020	135,651,256	114,426,238	84.35%	19,252,744	133,678,982	98.55%
2021	142,108,857	120,664,965	84.91%	19,196,062	139,861,027	98.42%
2022	143,792,467	122,219,660	85.00%	19,533,920	141,753,580	98.58%
2023	160,735,079	133,520,676	83.07%	24,375,831	157,896,507	98.23%
2024	157,879,876	134,119,404	84.95%	22,506,143	156,625,547	99.21%
2025	170,820,627	146,488,166	85.76%	-	146,488,166	85.76%

Source: James City County, Treasurer

Table 9

County of James City, Virginia
Taxable Sales by Category
Last Ten Fiscal Years

Category	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Apparel stores	\$ 194,900,831	\$ 186,607,800	\$ 161,355,210	\$ 153,888,820	\$ 148,561,525	\$ 116,650,461	\$ 125,868,678	\$ 124,983,917	\$ 97,421,095	\$ 62,348,383
Automotive dealers, supplies, and repair	23,582,443	23,292,016	27,301,606	27,495,725	27,923,233	29,737,445	40,036,732	44,731,855	73,615,419	105,705,549
Building materials, machinery, and equipment	20,957,143	19,658,032	18,140,731	16,525,955	15,897,685	32,678,513	34,325,048	30,432,607	96,245,794	170,238,166
Eating and drinking establishments	116,764,293	113,221,696	96,580,559	100,513,316	103,898,550	96,894,374	118,945,292	124,859,642	133,181,007	140,310,162
Food stores	178,533,330	173,053,026	166,510,730	159,139,231	171,721,520	215,713,106	226,813,897	249,773,470	197,892,180	141,522,647
Furniture, home furnishings, and household equipment	34,915,814	33,199,279	30,254,081	29,813,814	28,837,623	28,645,435	29,436,353	24,906,212	19,285,228	19,194,640
General merchandise	138,011,583	138,691,794	148,614,533	158,022,671	148,055,718	157,187,098	177,380,986	187,545,120	159,854,775	129,101,656
Lodging	22,528,553	21,630,584	23,009,096	20,053,827	18,872,605	7,885,431	19,862,330	21,573,083	21,946,887	21,621,403
Other outlets	31,055,094	31,872,830	38,055,982	23,929,492	13,410,125	78,373,797	149,942,530	171,438,838	183,121,669	202,546,640
Other retail stores, dealers, trades, and services	250,886,839	243,076,757	261,444,986	275,721,770	277,858,734	113,465,655	138,168,869	147,637,581	152,169,418	174,349,203
Total	\$ 1,012,135,923	\$ 984,303,814	\$ 971,267,514	\$ 965,104,621	\$ 955,037,318	\$ 877,231,315	\$ 1,060,780,715	\$ 1,127,882,325	\$ 1,134,733,472	\$ 1,166,938,449

Source: Weldon Cooper Center

Note: Some data is not categorized to protect confidentiality of the business.

Table 10

County of James City, Virginia
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities						Business-type Activity (3)	Total Primary Government	Percent of Personal Income (1)	Per Capita Personal Income (2)
	General Obligation Bonds	Financed Purchases	Leases	Subscriptions	Lease Revenue Bonds	Total	Revenue Bonds			
2016	\$ 49,844,842	\$ 728,456	\$ -	\$ -	\$ 130,451,552	\$ 181,024,850	\$ 24,118,109	\$ 205,142,959	26.61%	\$ 60,937
2017	44,155,482	4,195,266	-	-	119,855,768	168,206,516	23,269,202	191,475,718	29.60%	62,182
2018	38,348,323	3,183,141	-	-	109,069,984	150,601,448	22,600,295	173,201,743	32.90%	61,906
2019	33,966,163	2,146,958	-	-	112,183,815	148,296,936	21,906,388	170,203,324	34.83%	63,896
2020	29,479,003	1,086,117	-	-	102,028,321	132,593,441	-	132,593,441	47.80%	67,460
2021	26,481,646	1,340,157	-	-	90,434,122	118,255,925	-	118,255,925	59.27%	73,319
2022	23,404,288	1,015,683	779,568	-	80,105,604	105,305,143	-	105,305,143	69.63%	75,459
2023	20,231,931	4,488,517	996,926	1,551,700	70,254,086	97,523,160	-	97,523,160	82.58%	81,761
2024	16,959,574	3,227,556	839,600	2,305,039	60,237,567	83,569,336	-	83,569,336	**	**
2025	13,617,216	1,940,533	931,387	2,679,878	123,090,689	142,259,703	-	142,259,703	**	**

(1) Based on personal income from Table 12

(2) From Table 12, calendar year basis

(3) Prior to fiscal year 2020 (FY2020), the James City Service Authority (JCSA) was reported as a blended component unit and business-type activity of James City County. Beginning in FY2020, JCSA is reported as a discretely presented component unit and is not reported as part of the Primary Government.

** Statistics not yet available

Table 11

County of James City, Virginia
Debt Statistics
Last Ten Fiscal Years

Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita							
Fiscal year	Population (1)	Assessed Value (2)	Gross Bonded Debt (3)	Less Debt Service Monies Available (4)	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2016	72,099	\$ 12,511,337,556	\$ 49,844,842	\$ 1,219,616	\$ 48,625,226	38.86%	\$ 674
2017	73,189	12,818,125,753	44,155,482	1,221,521	42,933,961	33.49%	587
2018	74,309	13,065,070,419	38,348,323	1,222,024	37,126,299	28.42%	500
2019	75,444	13,407,219,197	33,966,163	1,226,463	32,739,700	24.42%	434
2020	76,633	13,686,990,111	29,479,003	-	29,479,003	21.54%	385
2021	78,317	14,303,580,339	26,481,646	-	26,481,646	18.51%	338
2022	78,567	14,482,062,562	23,404,288	-	23,404,288	16.16%	298
2023	79,488	15,853,314,186	20,231,931	-	20,231,931	12.76%	255
2024	80,678	15,965,937,240	16,959,574	-	16,959,574	10.62%	210
2025	81,826	18,829,842,569	13,617,216	-	13,617,216	7.23%	166

Ratio of Annual Debt Service Expenditures for General Bonded Debt and Lease Revenue Bonds to Total General Government Expenditures and Revenues							
Fiscal year	Principal	Interest (5)	Total Debt Service	Total General Governmental Expenditures (2)	Ratio of Debt Service to General Total Governmental Expenditures	Total General Governmental Revenues (2)	Ratio of Debt Service to General Total Governmental Revenues
2016	\$ 17,122,377	\$ 6,188,222	\$ 23,310,599	\$ 226,845,449	10.28%	\$ 239,451,445	9.74%
2017	16,206,234	6,841,056	23,047,290	231,072,402	9.97%	245,652,126	9.38%
2018	16,284,125	6,195,080	22,479,205	231,635,241	9.70%	248,003,274	9.06%
2019	14,343,182	5,848,486	20,191,668	251,898,565	8.02%	259,858,415	7.77%
2020	14,282,841	5,447,279	19,730,120	243,309,721	8.11%	269,835,290	7.31%
2021	12,471,271	4,655,693	17,126,964	241,887,289	7.08%	279,751,973	6.12%
2022	11,917,000	4,393,270	16,310,270	280,172,584	5.82%	290,202,319	5.62%
2023	11,535,000	3,809,575	15,344,575	296,230,822	5.18%	310,251,316	4.95%
2024	12,138,510	3,269,025	15,407,535	307,442,341	5.01%	322,028,641	4.78%
2025	14,220,000	4,442,764	18,662,764	349,945,883	5.33%	351,978,390	5.30%

(1) From Table 12; based on calendar year

(2) From Table 5

(3) From Table 10

(4) Debt Service Reserve Funds held by a trustee

(5) Excludes arbitrage, bond issuance, and other costs.

(6) Reflects recurring expenditures and revenues in the General Fund, Debt Service Fund, Special Revenue funds, transfers to Capital Projects Fund and the County's percentage of discretely presented Component Unit - Public Schools' Operating Fund.

Note: The County has no overlapping debt.

Table 12

County of James City, Virginia
Demographic and Economic Statistics
Last Ten Years

Calendar Year	Population (1)	Personal Income (2)	Per Capita Personal Income (2)	Unemployment Rate (3)
2016	72,099	5,459,563,000	60,937	3.8%
2017	73,189	5,667,509,000	62,182	3.5%
2018	74,309	5,697,923,000	61,906	2.9%
2019	75,444	5,928,428,000	63,896	2.6%
2020	76,633	6,338,434,000	67,460	7.1%
2021	78,317	7,009,303,000	73,319	3.9%
2022	78,567	7,332,189,000	75,459	2.8%
2023	79,488	8,053,579,000	81,761	2.8%
2024	80,678	**	**	2.4%
2025	81,826	**	**	**

Median Household Income (4)			
Calendar Year	James City County	Virginia	United States
2016	80,226	66,149	55,322
2017	80,772	68,766	57,652
2018	83,048	71,564	60,293
2019	87,678	74,222	62,843
2020	91,675	76,398	64,994
2021	94,907	80,615	69,021
2022	100,711	87,249	75,149
2023	110,137	89,931	77,719
2024	112,920	92,090	81,604
2025	**	**	**

Households and Poverty					
Fiscal Year	Occupied Households (5)	Persons per Household (1)	Total Household Population	Supplemental Nutrition Assistance Program (SNAP)	
				No. of Households (5)	Percent of Occupied Households
2016	29,390	2.61	76,708	1,870	6.36%
2017	29,807	2.62	78,094	1,773	5.95%
2018	30,240	2.61	78,926	1,729	5.72%
2019	30,608	2.61	79,887	1,690	5.52%
2020	31,036	2.60	80,694	1,676	5.40%
2021	31,458	2.57	80,847	1,893	6.02%
2022	32,068	2.55	81,773	2,271	7.08%
2023	32,766	2.53	82,898	2,366	7.22%
2024	34,719	**	**	2,218	6.39%
2025	34,964	**	**	3,425	9.80%

Source: (1) Weldon Cooper Center

Source: (2) Bureau of Economic Analysis; combined James City County and the City of Williamsburg.

Source: (3) Virginia Employment Commission

Source: (4) U.S. Census Bureau

Source: (5) James City County, Social Services Department

** Statistics not yet available. Due to a lapse in federal appropriations, the websites have not been updated.

(Continued)

Table 12

County of James City, Virginia
Demographic and Economic Statistics
Last Ten Years

Population and Age Distribution (1)										
Year	Population		Percentage Increase							
1950	6,317		28.7%							
1960	11,539		82.7%							
1970	17,853		54.7%							
1980	22,763		27.5%							
1990	34,859		53.1%							
2000	48,102		38.0%							
2010	67,009		39.3%							
2020	78,254		16.8%							
Age	1980		1990		2000		2010		2020	
0-14	5,008	22.0%	7,211	20.7%	9,254	19.2%	11,608	17.3%	12,220	15.6%
15-19	2,276	10.0%	2,147	6.2%	2,838	5.9%	4,120	6.1%	4,335	5.5%
20-29	3,870	17.0%	5,330	15.3%	-	0.0%	-	0.0%	-	0.0%
20-34	*	*	*	*	7,484	15.6%	9,741	14.5%	11,525	14.7%
30-44	4,780	21.0%	8,901	25.5%	-	0.0%	-	0.0%	-	0.0%
35-44	*	*	*	*	7,866	16.4%	8,133	12.1%	8,647	11.0%
45-64	5,235	23.0%	7,255	20.8%	12,563	26.1%	19,537	29.2%	20,130	25.7%
65+	1,594	7.0%	4,015	11.5%	8,097	16.8%	13,870	20.7%	21,397	27.3%
Total	22,763	100%	34,859	100%	48,102	100%	67,009	100%	78,254	100%

Unemployment Rate and Labor Force (2)				
Calendar year	Civilian Labor Force	Employed	Unemployed	Unemployment Rate
2016	34,910	33,580	1,330	3.8%
2017	36,236	34,977	1,259	3.5%
2018	36,646	35,579	1,067	2.9%
2019	36,951	35,981	970	2.6%
2020	36,749	34,137	2,612	7.1%
2021	36,365	34,940	1,425	3.9%
2022	37,027	35,991	1,036	2.8%
2023	38,032	36,964	1,068	2.8%
2024	37,892	36,969	923	2.4%
2025	**	**	**	**

Source (1) U.S. Census Bureau

Source (2): Virginia Employment Commission

* New categories, as defined by the U.S. Census

** Statistics not yet available

Table 13

County of James City, Virginia
Principal Employers in James City County
Current Year and Ten Years Ago

	2025			2016		
	Employees	Rank	Percent of Total County Employment	Employees	Rank	Percent of Total County Employment
Busch Entertainment	1000+	1	8.15%	1000+	1	**
Williamsburg-James City County Public Schools	1000+	2	5.19%	1000+	2	4.86%
James City County	1000+	3	3.02%	500-999	4	2.28%
Riverside Regional Medical Center	1000+	4	2.91%	500-999	7	1.52%
Wal-Mart Import Distribution Center	500-999	5	2.62%	500-999	5	1.82%
Eastern State Hospital	500-999	6	2.09%	500-999	3	2.73%
Williamsburg Landing	250-499	7	1.14%			
Anheuser-Busch Inbev	250-499	8	1.10%	500-999	6	1.67%
Owens & Minor/AVID Medical	250-499	9	1.03%	250-499	9	1.21%
Ball Metal	100-249	10	0.56%			
Kingsmill Resort				250-499	8	1.37%
Jamestown-Yorktown Foundation				250-499	10	0.91%
Total			<u>27.81%</u>			<u>18.37%</u>

Source: James City County, Economic Development Department

** Information was not available.

Table 14

County of James City, Virginia
Full-time County Government Employees by Function/Program
Last Ten Fiscal Years

Function/program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Administrative:										
Board of Supervisors	0.5	0.5	0.5	0.5	-	-	-	-	-	-
County Administration	3.0	3.0	4.0	6.0	7.0	7.0	8.0	8.0	8.0	9.0
County Attorney	5.0	5.0	5.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Communications	8.0	8.0	8.0	-	-	-	-	-	-	-
Economic Development	3.5	3.5	3.5	3.5	3.0	4.0	4.0	4.0	3.0	3.0
Office of Elections	3.0	3.0	3.0	3.0	3.0	3.0	4.0	5.0	5.0	5.0
Human Resources	7.0	7.0	7.0	8.0	7.0	7.0	7.0	8.0	8.0	10.0
Financial Administration:										
Accounting	8.0	7.0	7.0	7.0	7.0	7.0	8.0	9.0	9.0	10.0
Budget and Reporting	*	*	*	*	*	*	*	*	*	4.0
Commissioner of the Revenue	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0
Financial and Management Services	7.0	8.0	8.0	8.0	8.0	8.0	8.0	5.0	5.0	3.0
Purchasing	4.0	5.0	5.0	5.0	5.5	6.0	6.0	6.0	6.0	7.0
Real Estate Assessments	10.0	10.0	10.0	8.0	8.0	8.0	8.0	9.0	9.0	10.0
Risk Management	-	-	-	-	-	-	-	4.0	4.0	4.0
Treasurer	13.0	13.0	13.0	13.0	14.0	14.0	14.0	16.0	16.0	16.0
Satellite Services	3.0	3.0	3.0	3.0	3.0	3.0	3.0	**	**	**
Information Resources Management:										
Information Resources Management	21.0	21.0	21.0	15.0	14.0	13.0	13.0	14.0	14.0	14.0
Information Technology Core Applications	-	-	-	5.0	6.0	6.0	7.0	7.0	7.0	7.0
Information Technology Infrastructure	-	-	-	8.0	9.0	9.0	11.0	11.0	11.0	13.0
General Services:										
Facilities Maintenance	18.0	19.0	18.0	18.0	18.0	18.5	19.0	19.0	19.0	21.0
Fleet and Equipment	8.0	8.0	8.0	8.0	8.5	9.0	9.0	10.0	10.0	11.0
General and Capital Services	7.0	7.0	9.5	10.5	11.5	11.5	12.5	13.5	13.5	17.5
Grounds Maintenance	25.0	26.0	26.5	27.5	28.5	28.5	29.5	35.5	35.5	33.5
Solid Waste Management	5.0	5.0	5.0	5.0	6.0	6.0	7.0	8.0	9.0	10.0
Stormwater	8.0	8.0	7.0	18.0	18.0	18.0	19.0	20.0	20.0	22.0
Community Development:										
Building Safety and Permits	14.0	15.0	16.0	17.0	17.0	17.0	17.0	18.0	18.0	18.0
Community Development	2.0	2.0	2.0	2.0	2.0	3.0	4.0	4.0	4.0	5.0
Engineering and Resource Protection	11.0	11.0	11.0	-	-	-	-	-	-	-
Planning	10.0	10.0	9.0	11.0	11.0	11.0	11.0	11.0	12.0	12.0
Zoning Enforcement	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	5.0
Judicial:										
Courts/Judicial	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	3.0
Courthouse	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Clerk of the Circuit Court	11.0	11.0	11.0	11.0	11.0	11.0	11.0	13.0	13.0	13.0
Commonwealth's Attorney	9.0	10.0	11.0	11.0	13.0	13.0	13.0	13.0	13.0	14.0
Sheriff	16.0	16.0	17.0	17.0	17.0	17.0	17.0	17.0	17.0	17.0
Public Safety:										
Animal Control	2.0	2.0	2.0	2.0	2.0	2.0	3.0	3.0	3.0	3.0
Emergency Communications	29.0	29.0	29.0	28.0	28.0	28.0	28.0	28.0	28.0	***
Emergency Management	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Fire	115.0	115.0	115.0	122.0	128.0	128.0	128.0	137.0	137.0	139.0
Police	103.0	103.0	105.0	108.0	111.0	111.0	112.0	112.0	113.0	120.0
Parks and Recreation	49.0	52.0	52.0	54.0	54.0	54.0	53.0	57.0	56.0	64.0
Total General Fund	559.0	567.0	573.0	588.0	604.0	606.5	619.0	650.0	651.0	662.0
Other Funds:										
Social Services	51.0	52.0	53.0	53.0	56.0	56.0	60.0	61.0	61.0	64.0
Colonial Community Corrections	13.0	12.0	12.0	14.0	14.0	14.0	14.0	14.0	14.0	14.0
Housing and Neighborhood Development	8.0	7.0	8.0	9.0	9.0	9.0	9.0	10.0	10.0	11.0
Special Projects/Grants	3.0	3.0	6.0	5.0	8.0	10.5	11.0	16.0	17.0	12.0
Total Other Funds	75.0	74.0	79.0	81.0	87.0	89.5	94.0	101.0	102.0	101.0
Total - All Funds	634.0	641.0	652.0	669.0	691.0	696.0	713.0	751.0	753.0	763.0

Source: James City County, Fiscal Year 2025 Adopted Budget

*Previously in Financial and Management Services.

**Satellite Services became part of the Treasurer's office in fiscal year 2023.

***Emergency Communications has been consolidated with York County, VA.

Table 15

County of James City, Virginia
Operating Indicators by Function/Program
Last Ten Fiscal Years

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Police:										
Calls for service	22,225	21,829	22,247	21,806	20,677	20,623	21,683	22,100	22,724	25,562
Major crimes reported	1,260	1,153	1,133	976	724	791	938	864	764	850
Major crimes cleared	390	335	374	343	231	227	244	211	223	247
Fire:										
Fire/other responses	3,302	4,010	3,774	3,978	3,646	3,800	3,884	4,382	4,649	5,255
Inspections	1,255	1,169	1,046	914	500	425	437	886	496	695
EMS responses	7,039	7,141	7,330	7,894	7,486	7,844	8,599	8,951	8,738	9,222
Refuse collection:										
Refuse collected (tons per day)	11	12	12	17	18	36	20	17	16	17
Recyclables collected (tons per day)	1	1	2	1	1	2	1	1	1	1
Recyclables collected curbside (tons per day)	24	23	23	24	15	12	11	14	14	9
Parks and recreation:										
Community center admissions	401,111	434,719	404,919	431,581	296,848	182,210	283,462	383,934	385,664	402,419
Park attendance	2,817,348	3,075,306	3,742,009	3,997,042	3,930,165	5,340,313	6,114,292	6,367,876	6,950,311	6,920,979
Participants in programs offered	463,319	508,776	528,703	505,780	307,607	220,404	223,153	261,532	252,814	273,425

Source: James City County departments.

Table 16

County of James City, Virginia
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Police stations	1	1	1	1	1	1	1	1	1	1
Fire stations	5	5	5	5	5	5	5	5	5	5
Parks and recreation:										
Acreage	1,582	1,592	1,592	1,592	1,592	1,711	1,711	1,711	1,711	1,717
Playgrounds	12	10	10	10	10	10	10	10	10	10
Ball fields maintained	65	70	70	68	68	68	68	67	67	67
Tennis/pickleball courts maintained	6	6	6	6	8	8	8	8	8	8
Community centers	2	2	2	2	2	2	2	2	2	2

Source: James City County departments

MEMORANDUM

DATE: December 9, 2025

TO: The Board of Supervisors

FROM: Ryan T. Ashe, Fire Chief

SUBJECT: Appointment and Authorization of Police Powers and Fire Prevention Powers for Assistant Fire Marshal Robert Mintern

Assistant Fire Marshal Robert Mintern has completed all the necessary training and certification requirements to be appointed as an Assistant Fire Marshal in accordance with the Code of Virginia Section 27-34.2:1, authorizing the local fire marshal and his assistants to have the same powers as a sheriff, police officer, or law enforcement officer.

Assistant Fire Marshal training includes certifications as a Fire Inspector and Fire Investigator through the Virginia Department of Fire Programs (VDFP) as well as Assistant Fire Marshal Mintern's recent completion of the Virginia Fire Marshal's Academy 14-week course, Basic Law Enforcement (BLE) for Fire Marshals. The BLE course is developed by the Virginia Department of Criminal Justice Services and VDFP.

Assistant Fire Marshal Mintern had been previously appointed as an Assistant Fire Marshal with the associated powers for enforcement of the Fire Prevention Code. The Fire Department has two other full-time Assistant Fire Marshals with law enforcement powers.

This appointment must be authorized by the Board of Supervisors.

A resolution is attached that complies with all Commonwealth of Virginia requirements.

RTA/ap
ApptAsstFMIntern-mem

Attachment

RESOLUTION

APPOINTMENT AND AUTHORIZATION OF POLICE POWERS AND FIRE PREVENTION

POWERS FOR ASSISTANT FIRE MARSHAL ROBERT MINTERN

- WHEREAS, Section 27-36 of the Code of Virginia, 1950, as amended, provides that the Board of Supervisors may appoint one or more assistants, who, in the absence of the Fire Marshal, shall have the powers and perform the duties of the Fire Marshal; and
- WHEREAS, Section 27-34.2 of the Code of Virginia, 1950, as amended, provides that the County may authorize the Fire Marshal and his assistants to have the authority to arrest, to procure and serve warrants of arrest, and to issue summons in the manner authorized by general law for violation of fire prevention and fire safety laws and related Ordinances; and
- WHEREAS, Section 27-34.2:1 of the Code of Virginia, 1950, as amended, provides that the County may authorize the local Fire Marshal and his assistant to have the same powers as a sheriff, police officer, or law enforcement officer; and
- WHEREAS, Section 27-34.3 of the Code of Virginia, 1950, as amended, provides that the County may authorize the local Fire Marshal to exercise the powers authorized by the Fire Prevention Code; and
- WHEREAS, Section 27-37.1 et seq. of the Code of Virginia, 1950, as amended, provides that James City County may authorize the local Fire Marshal to investigate releases of hazardous material, hazardous waste or regulated substances; and
- WHEREAS, Robert Mintern currently serves as an Assistant Fire Marshal and has completed the minimum training and certification requirements of the Department of Criminal Justice Services and Department of Fire Programs.
- NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, does hereby appoint Robert Mintern as an Assistant Fire Marshal and authorizes Assistant Fire Marshal Robert Mintern to have all police and fire prevention powers provided in Code of Virginia, 1950, as amended, Section 27-30 et seq., and without limitation, those contained in Sections 27-34.2, 27-34.2:1, 27-34.3, and 27-37.1.

James O. Icenhour, Jr.
Chair, Board of Supervisors

ATTEST:

Teresa J. Saeed
Deputy Clerk to the Board

HIPPLE
NULL
LARSON
MCGLENNON
ICENHOUR

VOTES

AYE NAY ABSTAIN ABSENT

_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Adopted by the Board of Supervisors of James City County, Virginia, this 9th day of December, 2025.

ApptAsstFMMintern-res

MEMORANDUM

DATE: December 9, 2025

TO: The Board of Supervisors

FROM: Scott A. Stevens, County Administrator

SUBJECT: Proposed Holiday for December 26, 2025

James City County observes Christmas Eve and Christmas Day as holidays, which fall on Wednesday and Thursday respectively this year. Given the unique situation this year where the day after Christmas falls on a Friday, I recommend that James City County also observe Friday, December 26 as a holiday. Providing an extended weekend for employees would recognize their efforts and accomplishments throughout the year. Some other localities in the region are also observing December 26 as a holiday this year.

SAS/ap
JCC-PropHol-mem

Attachment

RESOLUTION

PROPOSED HOLIDAY FOR DECEMBER 26, 2025

WHEREAS, James City County observes Christmas Eve and Christmas Day as holidays; and

WHEREAS, Christmas Eve and Christmas Day fall on Wednesday and Thursday respectively this year; and

WHEREAS, declaring December 26, 2025, as a holiday would recognize staff's efforts and accomplishments throughout the year and provide employees with an extended weekend.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, hereby approves Friday, December 26, 2025, as a holiday.

James O. Icenhour, Jr.
Chair, Board of Supervisors

ATTEST:

Teresa J. Saeed
Deputy Clerk to the Board

HIPPLE
NULL
LARSON
MCGLENNON
ICENHOUR

VOTES			
<u>AYE</u>	<u>NAY</u>	<u>ABSTAIN</u>	<u>ABSENT</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Adopted by the Board of Supervisors of James City County, Virginia, this 9th day of December, 2025.

JCC-PropHol-res

MEMORANDUM

DATE: December 9, 2025

TO: The Board of Supervisors

FROM: Elizabeth E. O'Connor, Clerk of Circuit Court

SUBJECT: Compensation Board Allocation - \$48,272 - Circuit Court Clerk's Office

The Circuit Court Clerk's Office was allocated \$48,272 on July 1, 2025, in additional personnel funding from the Compensation Board for the Commonwealth of Virginia. This allocation provided funding to establish one new full-time Deputy Clerk position to assist with additional duties required by Va. Code § 19.2-392.5 et seq. One existing locality funded Deputy Clerk II position was moved into this Compensation Board position on August 15, 2025. One Deputy Clerk I position requires establishment.

The attached resolution appropriates these funds to the Fiscal Year 2026 General Fund and establishes one new full-time Deputy Clerk I position.

Staff recommends adoption of the attached resolution.

EEO/ap
CompBdAlloc-mem

Attachment

RESOLUTION

COMPENSATION BOARD ALLOCATION - \$48,272 - CIRCUIT COURT CLERK'S OFFICE

WHEREAS, the Williamsburg/James City County Circuit Court was allocated \$48,272 in additional funding for Fiscal Year (FY) 2026 from the Compensation Board for the Commonwealth of Virginia; and

WHEREAS, this allocation provides funding to establish one additional full-time Deputy Clerk I permanent position to assist with the additional duties required by Va. Code § 19.2-392.5 et seq.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, hereby authorizes the acceptance of this funding, the creation of one new full-time Deputy Clerk I position, and the following appropriation to the FY 2026 General Fund:

Revenue:

State - Circuit Court Clerk's Office \$48,272

Expenditure:

Circuit Court Clerk's Office \$48,272

James O. Icenhour, Jr.
Chair, Board of Supervisors

ATTEST:

Teresa J. Saeed
Deputy Clerk to the Board

	VOTES			
	<u>AYE</u>	<u>NAY</u>	<u>ABSTAIN</u>	<u>ABSENT</u>
HIPPLE	_____	_____	_____	_____
NULL	_____	_____	_____	_____
LARSON	_____	_____	_____	_____
MCGLENNON	_____	_____	_____	_____
ICENHOUR	_____	_____	_____	_____

Adopted by the Board of Supervisors of James City County, Virginia, this 9th day of December, 2025.

CompBdAlloc-res

MEMORANDUM

DATE: December 9, 2025

TO: The Board of Supervisors

FROM: Adam R. Kinsman, County Attorney

SUBJECT: Declaration of an Unsafe Building and Structure

BACKGROUND:

Members of the Board have asked staff to bring forward a resolution to consider whether the structure located at 106 Gate House Boulevard, further identified as James City County Real Estate Tax Map Parcel No. 4740700020 (the “Property”) may be unsafe. The Property is owned by Mr. Daryl L. Bonhaus (the “Owner”) and the house on the Property (the “House”) appears to have been unoccupied for many years. The Property is located in the Gatehouse Farms neighborhood and there are many adjacent, occupied residential structures (Exhibit A).

PROPERTY CONDITION:

As stated previously, the House appears to have remained unoccupied for many years. There are two areas of the House visible from the street that are damaged and open to the elements: a vent on the roof and the soffit in the front. Squirrels have been photographed entering the open roof vent (Exhibit B) and have been seen entering the open soffit (Exhibit C).

While these conditions do not yet appear to have rendered the House structurally unsound, the Owner is allowing the free entry and exit of wild animals and is contributing to the deterioration of the House. Failure to repair these conditions will likely result in further structural deterioration through water entry and continued breeding of wild animals and other vermin, which may create a danger to the health, safety, and welfare of the residents of the Gatehouse Farms neighborhood.

COUNTY CODE 4-76:

Section 4-76 of the Code of James City County, Virginia (the “County Code”) permits the board of supervisors to “require property owners to remove, repair, or secure any building, wall, or other structure which is located on their property and which the board of supervisors ... has determined poses a danger to public health or safety of other residents of the county.” Should the Board make such a determination, the Owner and any recorded lien holder must be given notice of the determination. The Owner has 30 days after the notice has been given and if the Owner fails to do so, the County may make such repairs as required by the notice. The costs of such repair are chargeable to the Owner and may be collected as taxes are collected.

CONCLUSION:

Should the Board believe that the open vent and soffit located on the House allowing the entry of water and wild animals into the House poses a danger to the public health or safety of other residents of the County, I recommend adopting the attached resolution.

ARK/ap
DeclUnsafeBldgStruct-mem

Attachment

RESOLUTION

DECLARATION OF AN UNSAFE STRUCTURE AT 106 GATE HOUSE BOULEVARD

WHEREAS, Mr. Daryl L. Bonhaus (the “Owner”) owns a parcel of property situated in James City County (the “County”) located at 106 Gate House Boulevard, further identified as James City County Real Estate Tax Map Parcel No. 4740700020 (the “Property”), within the Gatehouse Farms neighborhood; and

WHEREAS, the house situated upon the Property (the “House”) appears to have been unoccupied for many years and is adjacent to many occupied residential structures in the Gatehouse Farms neighborhood; and

WHEREAS, there are two areas of the House visible from the street that are damaged and open to the elements, including a vent on the roof and the soffit in the front; and

WHEREAS, squirrels have been photographed entering the open roof vent (Exhibit A) and have been seen entering the open soffit (Exhibit B); and

WHEREAS, failure to repair these conditions will result in further structural deterioration of the House through water entry and continued breeding of wild animals and other vermin.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, hereby:

- (1) Adopts and finds all the preceding “WHEREAS” clauses to be true;
- (2) Determines that the open roof vent and the open soffit on the House situated on the property located at 106 Gate House Boulevard, further identified as James City County Real Estate Tax Map Parcel No. 4740700020, poses a danger to public health or safety of other residents of the County; and
- (3) Directs the County Attorney to cause a notice to be served on the Owner and any recorded lien holder of the House, requiring the Owner to repair the roof vent and soffit.

James O. Icenhour, Jr.
Chair, Board of Supervisors

ATTEST:

Teresa J. Saeed
Deputy Clerk to the Board

HIPPLE
NULL
LARSON
MCGLENNON
ICENHOUR

VOTES

<u>AYE</u>	<u>NAY</u>	<u>ABSTAIN</u>	<u>ABSENT</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Adopted by the Board of Supervisors of James City County, Virginia, this 9th day of December, 2025.

DeclUnsafeBldgStruct-res





MINUTES
JAMES CITY COUNTY BOARD OF SUPERVISORS
Joint Meeting with Williamsburg-James City County School Board, Board of Supervisors,
and Williamsburg City Council
James City County Recreation Center, Meeting Rooms A, B, and C
5301 Longhill Road, Williamsburg, VA 23185
October 10, 2025
8:30 AM

A. CALL TO ORDER

Mrs. Ortego Calls the Joint Meeting to Order for the School Board - The meeting was called to order at 8:35 a.m.

Mr. Icenhour Calls the Joint Meeting to Order for the Board of Supervisors - The meeting was called to order at 8:35 a.m.

Mayor Pons Calls the Joint Meeting to Order for City Council - The meeting was called to order at 8:35 a.m.

B. ROLL CALL

School Board: Present were Dr. Daniel Cavazos (virtual, left at 10:15 a.m.), Ms. Amy Chen, Mrs. Andrea Donnor, Mr. Michael Hosang (virtual), Mrs. Kimberley Hundley, Mr. Randy Riffle, and Mrs. Sarah Ortego (Chair). Also present were Daniel Keever, Ph.D., Superintendent; Ms. Beth Allar, Clerk of the Board, staff, press and the public. Dr. Cavazos attended via phone from the airport in Richmond, VA and Mr. Hosang attended via phone from a house in Bellevue, Ohio, both for personal reasons.

City Council: Present were Mr. W. Pat Dent, Ms. Stacy Kern-Scheerer, Ms. Barbara Ramsey, Ms. Ayanna Williams, and Mr. Douglas Pons (Mayor). Also present were Mr. Andrew Trivette, City Manager; and Ms. Dustie McCay, Clerk of Council.

Board of Supervisors: Present were Mr. Michael Hipple, Ms. Ruth Larson, Mr. John McGlennon, Ms. Barbara Null, and Mr. James Icenhour (Chair). Also present was Mr. Scott Stevens, County Administrator.

1. ACTION ITEMS

Prior to the vote, Dr. Keever, Mr. Stevens, and Mr. Trivette gave a brief presentation highlighting key aspects of the Contract for the Funding of the Joint School System. Williamsburg-James City County Schools, James City County, and The City of Williamsburg are taking a modernized approach to operating and capital costs that also aims to strengthen student outcomes through a contract that:

- Invests in the System
- Adjusts for Enrollment
- Simplifies Capital Funding
- Establishes Predictable and Planned Annual Funding
- Drives Investment in Student Outcomes
- Restructures School Board Governance

Mr. Stevens read the Joint Resolution aloud:

JOINT RESOLUTION TO ENTER INTO A CONTRACT FOR THE JOINT OPERATION OF THE WILLIAMSBURG-JAMES CITY COUNTY PUBLIC SCHOOL SYSTEM

WHEREAS, the County of James City (the “County”), the City of Williamsburg (the “City”), and the James City County School Board and the Williamsburg City School Board operating as the joint Williamsburg-James City County School Board (the “School Board”) have operated a school system together since July 1, 1955; and

WHEREAS, the County and the City entered into updated and amended contracts for the joint operation of the school system in years 1963, 1965, 1969, 1971, 1980, 1989, 1991, 1996, 2001, 2006, 2007, 2012, 2017, and 2022; and **WHEREAS**, the restated contract for the joint operation of schools dated May 24, 2022 was approved by the City on May 12, 2022, and the County on May 24, 2022 (the “Prior Contract”); and

WHEREAS, the School Administration Building and three school buildings are located in the City, with the operations center, bus garage, and the remaining 13 school buildings located in the County; and

WHEREAS, the County has approximately 10,200 students in the school system and the City has approximately 1,150 students in the school system; and

WHEREAS, the Parties desire to settle all disputes under the Prior Contract and continue the joint school division with a modernized approach for operating and capital costs with improved student outcomes through a new contract (the “Contract”) for the joint operation of the Williamsburg-James City County Public Schools.

NOW, THEREFORE, BE IT RESOLVED that the James City County Board of Supervisors, Williamsburg City Council, and the Williamsburg-James City County School Board do hereby authorize and direct the County Administrator, City Manager, and Superintendent to execute those documents necessary to enter into the Contract.

James City County Approval of the Resolution for the Joint Contract - A motion was made that the Board of Supervisors adopt the Joint Resolution To Enter Into a Contract For the Joint Operation of the Williamsburg-James City County public school system to authorize and direct the County Administrator to execute the necessary documents to enter into the contract for the joint operation of the Williamsburg-James City County Public School System.

Motion by Ruth Larson.

Final Resolution: Motion Carries

Aye: Michael Hipple, Barbara Null, Ruth Larson, John McGlennon, James Icenhour

City of Williamsburg Approval of the Resolution for the Joint Contract - A motion was made that the City Council adopt the Joint Resolution To Enter Into a Contract For the Joint Operation of the Williamsburg-James City County public school system to authorize and direct the City Manager to execute the necessary documents to enter into the contract for the joint operation of the Williamsburg-James City County Public School System.

Motion by Barbara Ramsey, second by Stacy Kern-Scheerer.

Final Resolution: Motion Carries

Aye: Ayanna Williams, Stacy Kern-Scheerer, Barbara Ramsey, W. Pat Dent, Douglas Pons

School Board Approval of the Resolution for the Joint Contract - A motion was made that the School Board adopt the Joint Resolution To Enter Into a Contract For the Joint Operation of the Williamsburg-James City County public school system and to authorize and direct the Superintendent to execute the necessary documents to enter into the contract for the joint operation of the Williamsburg-James City County Public School System.

Motion by Andrea Donnor, second by Kimberley Hundley.

Final Resolution: Motion Carries

Aye: Daniel Cavazos, Amy Chen, Andrea Donnor, Michael Hosang, Kimberley Hundley, Randy Riffle, Sarah Ortego

The boards took a brief recess at 8:45 a.m.

The meeting reconvened at 8:59 a.m.

BOARD DISCUSSIONS/GUIDANCE

1. Academic Achievement Update - Dr. Keever gave an introduction to the presentation and explained that the information was a deep dive into the data of WJCC and would provide a clear snapshot of how the division is performing, the progress, the challenges, and the intended strategies to take WJCC to the next level. He noted that as WJCC strives towards the Strategic Plan of Elevate '28 and becoming Virginia's premier school division, the work remains student centered, collaborative and strategic. Mrs. Ortego also set a backdrop and detailed what had transpired as a school division over the last 2 years, noting it was a time of change and uncertainty. She commented that with the contract signing, it is a new and stronger beginning for WJCC Schools.

Mr. Sean Walker and Dr. Catherine Worley, Assistant Superintendents of School Leadership, presented.

Discussion from board and council members included:

- Staff development/teacher burn-out
- The cost of training for teachers and students
- New elementary literacy and math curriculum
- Supports for teachers with student behavior issue challenges
- Whether an administration/DOE change in Richmond could cause additional changes with testing
- The impact to the budget when changes occur from the VDOE
- The impact to the data for students who do not sit for the SOLs and instead earn verified credits
- Clarified that 91% of students earned verified credits for social studies and did not sit for the SOL
- The contract - modernized; commented that it is in the best interest of the citizens; great starting point for the WJCC School Board
- Appreciated that the presentation identified ways to make improvements and tackle problems/renewed commitment from the division to make improvements
- Appreciated that the presentation showed data not just in aggregate but in specific jurisdictions, which helps identify where there are problems that need to be addressed to help students thrive
- Teachers thanked
- Keep focus on the children and the teachers
- Teachers bear an awesome responsibility - need to make their job easier/concern about pressure

- Encouraged administration to keep pushing out data
- There is good WJCC leadership
- Despite challenges, still want to celebrate successes

2. **ADJOURNMENT**

1. Adjourn

School Board Adjourns - The Williamsburg-James City County School Board adjourned at 10:21 a.m.

Board of Supervisors Adjourns - At 10:21 a.m., Mr. McGlennon made a motion to adjourn until Tuesday, October 14 at 5:00 p.m. A roll call vote was taken, and the motion carried 5:0.

City Council Adjourns - At 10:21 a.m., Ms. Ramsey made a motion to adjourn, second by Vice-Mayor Dent. A roll call vote was taken, and the motion carried 5:0.

MINUTES
JAMES CITY COUNTY BOARD OF SUPERVISORS
REGULAR MEETING
COUNTY GOVERNMENT CENTER BOARD ROOM
101 MOUNTS BAY ROAD, WILLIAMSBURG, VA 23185

October 14, 2025

5:00 PM

A. CALL TO ORDER

Mr. Icenhour called the meeting to order at approximately 5:05 p.m. following the James City Service Authority (JCSA) Board of Directors Regular Meeting.

B. ROLL CALL

Michael J. Hipple, Powhatan District
Barbara E. Null, Stonehouse District
Ruth M. Larson, Berkeley District
John J. McGlennon, Vice Chair, Roberts District
James O. Icenhour, Jr., Chair, Jamestown District

Scott A. Stevens, County Administrator
Adam R. Kinsman, County Attorney

Mr. Icenhour stated that the applicant had requested a postponement of Public Hearing(s) Item No. 1 Z-23/0004/MP-23-0001. Westwood Park Rezoning in addition the Board was likely to postpone Public Hearing(s) Item No. 3 LU-20-0002. Eastern State - Parcel C Land Use. He mentioned for public notification purposes that since the Public Hearings had been advertised the Public Hearings would be opened at this meeting and remain open until the deferral date. Mr. Icenhour advised that any individuals who signed up to speak would be allowed to do so, but only one opportunity to speak during the Public Hearing process was allowed.

Mr. Icenhour introduced the Pledge Leader Amiya Hasberry of James City County 4-H Youth.

C. MOMENT OF SILENCE

D. PLEDGE OF ALLEGIANCE

1. James City County 4-H Youth

Amiya led the Board and citizens in the Pledge of Allegiance.

E. PRESENTATION

1. James City County 4-H Youth

Mr. Isaiah Morton, 4-H Youth Development Associate Extension Agent, addressed the Board highlighting the positive impacts 4-H had on youth. He reported that approximately six million

young people throughout the United States were cultivating the skills necessary for professional, personal resilience, and adaptability through 4-H programs. Mr. Morton noted research indicated that membership in 4-H correlated with significant benefits including positive well-being, healthy choices, competence, and community contributions. He further noted that in honor of National 4-H Week, several 4-H members would share their stories. Mr. Morton conveyed his hope that the program would persist in promoting positive youth development, enabling young participants to gain valuable experience in civic engagement by learning how to connect with and advocate to their local government.

Ms. Amiya Hasberry, 4-H Youth Member, addressed the Board noting that she had participated in the James City County 4-H Youth program for the past two years. She indicated during that time she had the opportunity to serve as both the Team Counselor and a Pack Leader at the 4-H Summer Camp, in addition to being a Club Officer and the Vice President of the Making Waves 4-H Teen Leadership Club. Ms. Hasberry noted as the Vice President of the 4-H Club, she cultivated key skills in leadership, teamwork, and communication. She further elaborated on this experience by providing specific examples of how she applied these abilities to benefit the club and its members. Ms. Hasberry noted her future plans involve completing her last two years of high school and enrolling at Virginia Tech in the fall of 2027. She expressed positive remarks about her 4-H Club experience.

Mr. Graydon Hassan, 4-H Youth Member, addressed the Board noting his role as a 4-H Camp Counselor and Treasurer of the Making Waves 4-H Teen Leadership Club. He stated that he had participated in James City County 4-H Youth program for over six years. Mr. Hassan mentioned during his 4-H Club experience, he developed strong communication, leadership, fiscal stewardship skills, and to better serve his community through various service projects. He noted he was in his final year of high school and planned on studying Mechanical Engineering in college next year. He explained how his involvement with 4-H provided him with a strong foundation for future success.

Mr. Christopher Johnson, 4-H Youth Member, addressed the Board noting his participation in the Making Waves 4-H Teen Leadership Club and his role as a Camp Counselor. He mentioned after two years of active participation, he credits 4-H with creating a safe space that nurtured leadership and a sense of belonging while equipping him with lifelong skills such as time management, teamwork, and goal setting. Mr. Johnson conveyed his plan to attend Virginia Peninsula Community College (VPCC) next year and then transfer to Old Dominion University to study Information Technology. He conveyed his gratitude to the 4-H staff and for the friendships he made.

Ms. Hayden Walker, 4-H Youth Member, addressed the Board noting her role as a Camp Counselor for the past three years. She stated that her involvement in the program from the age of nine was fundamental to her growth. Ms. Walker noted through 4-H she had built lasting friendships, gained confidence, and developed leadership skills. She further noted as a Camp Counselor, she was able to give back by replicating the welcoming and supportive environment that had meant so much to her. Ms. Walker stated that in addition to camp, 4-H gave her amazing opportunities, from winning visual arts competitions to attending Virginia State Congress at Virginia Tech. She explained that her involvement in 4-H allowed her to give back to the community through camps, service projects, and mentoring. Ms. Walker conveyed her plan to start at VPCC in January and recognized 4-H for its significant role in cultivating her leadership skills and character. She encouraged others to join 4-H and discover its opportunities. Ms. Walker thanked the Board for its time and continued support of the program.

Ms. Brettin Trimbath, 4-H Youth Member, addressed the Board noting her participation in the Colonial Riders 4-H Horse Club for three years. She indicated during that time, she served two years as Vice President before being elected President this year. Ms. Trimbath stated Colonial Riders 4-H Horse Club taught members about equine care and horsemanship through hands-on projects, competitions, and educational experience. She further stated that she enjoyed

membership in a club with others who had similar interests and felt privileged to be chosen to serve as Virginia 4-H Horse Southeast Ambassador. Ms. Trimbath mentioned her experience in 4-H had helped develop her communication and leadership skills, boosting confidence, improving teamwork ability, and helping her achieve great things. She stated that 4-H had inspired her to pursue her dreams as an equine veterinarian. Ms. Trimbath expressed her appreciation for how the program helped her grow as a person.

Ms. Maya Kemp, 4-H Youth Member, addressed the Board noting her participation in the Making Waves 4-H Teen Leadership Club for approximately one year. She stated that she volunteered at the Colonial Clover Day Camp and helped students create Bicycle Spin Art at Norge Elementary School for Building Knowledge Night. Ms. Kemp noted through her involvement with 4-H, she developed self-assurance and leadership skills to confidently use her voice. She explained that 4-H provided her with invaluable experience in active listening, problem-solving, and decisive leadership. Ms. Kemp mentioned her intent to continue her involvement in 4-H, which included attending conferences, participating in more service projects, and serving as the Secretary of the Team Leadership Club. Ms. Kemp expressed her gratitude for the incredible people and support she received this past year. She encouraged the Board to spread the word about 4-H's impact on young leaders.

Mr. Luke Olney, 4-H Youth Member, addressed the Board noting his participation in the Scholars Homeschool Club for over seven years. He mentioned his journey began as a 4-H Summer Camper, where he acquired valuable outdoor and survival skills. Mr. Olney noted the opportunity to mentor younger members and work on STEM projects. He indicated that he recently joined the Making Waves 4-H Teen Leadership Club hoping for new leadership experience and opportunities. Mr. Olney noted that the leadership skills he cultivated and the strong connections and friendships he built during his years as a 4-H Camper ultimately prepared him for the opportunity to serve as Team Counselor. He advocated for the program's ongoing support.

Ms. Emma Poulter, 4-H Youth Member, addressed the Board noting her participation in the program for seven years. She mentioned her journey started out as a Camper at 4-H Junior Camp and more recently as a Team Counselor for Making Waves 4-H Teen Leadership Club. Ms. Poulter highlighted some of her significant achievements during her 4-H experience and various conferences she attended. Ms. Poulter noted the program fostered a sense of community, offered support, and created an opportunity to make a difference. She stated 4-H had taught her the importance of leading with her heart and showing compassion. Ms. Poulter further stated that the program and experience had prepared her well for her future career as a teacher. She thanked the Board for its ongoing support.

Mr. Alex Ogaard, 4-H Youth Member, addressed the Board noting his participation in the program for 11 years. He indicated that this experience enabled him to develop confidence, lead by example, and undertake new challenges. Mr. Ogaard spoke about various conferences he attended and how it empowered him. He noted that 4-H taught him how to lead, serve, and be himself. Mr. Ogaard stated that after graduation he planned to attend the University of Mary Washington and major in Religious Studies. He expressed his appreciation for the personal growth he experienced through the program.

Mr. Hassan thanked the Board for allowing the 4-H youth members to share their stories and the positive impact 4-H had on them. He emphasized the need for volunteers, mentors, and supporters. Mr. Hassan announced that the 4-H youth members would recite the 4-H Pledge. He thanked the Board for its ongoing support and believing in the power of young people.

Mr. Icenhour commended Mr. Morton for bringing this group of exceptional young community ambassadors before the Board, noting that the experience was very enlightening.

2. Proclamation - Bullying Prevention Month

Mr. Icenhour reported that the Proclamation for Bullying Prevention Month, scheduled for this evening, would not be presented in person, as the recipient, Historic Area Religions Together (HART), could not be present. He confirmed that the document had been signed and would be passed along to HART later.

F. PUBLIC COMMENT

1. Mr. Stephen Strauss, 7274 Winter Gate Drive, Cordova, TN, was not in attendance.

2. Ms. Peg Boarman, 17 Settlers Lane, addressed the Board to talk trash. She praised the Board for preventing recyclables from ending up in the landfill, especially after the Virginia Peninsulas Public Service Authority (VPPSA) unexpectedly ended its recycling contract. Ms. Boarman noted trash was a significant problem for the community despite substantial efforts. She stated the Annual Repair Fair & Recycling Expo would be held on Saturday, November 22, 2025, at Warhill High School from 9 a.m. to 1 p.m. Ms. Boarman further stated that volunteers were needed to organize and manage the event. She noted items needing repairs were now being accepted and for more information to contact 757-259-5375 or visit the County's website at www.jamescitycountyva.gov/3879. Ms. Boarman acknowledged that her future trash discussions were uncertain but expressed hope that the discussions would continue for a long time. She thanked the Board for its time.

3. Mr. Chris Henderson, 101 Keystone, addressed the Board noting his desire to recognize Ms. Boarman for her extraordinary service to James City County. He praised her invaluable work and expressed hope that she would continue her service for many more years. Mr. Henderson stated President Donald Trump honored Mr. Charlie Kirk with the Presidential Medal of Freedom today, adding a Memorial Service for Mr. Kirk would be held at the Williamsburg/James City County Courthouse at 7 p.m. tonight. He noted the Board would be voting on a \$16.4 million contract to begin site work for a new Consolidated Government Center. Mr. Henderson expressed dissatisfaction with the decision, especially as citizens opposing the project had hoped to elect new representatives who would cut its funding. He urged the Board to table the item until its November meeting to ensure the will of the public was fully considered. Mr. Henderson outlined various concerns, including ongoing cost escalations for the proposed Consolidated Government Center, the absence of provisions for future expansion, significant financial implications, and the creation of unnecessary growth. He elaborated on his point in further detail and thanked the Board for its time.

4. Ms. Linda Wise, 6631 Rexford Lane, addressed the Board in opposition of the proposed Consolidated Government Center. She stated that she attended the project briefings and remained concerned that the facility was overpriced and inadequately conceived. Ms. Wise inquired about the investigation into other, more viable options. She expressed concern that the County would expand its bureaucracy and increase the tax burden in response to population increases, despite ongoing community efforts to moderate that growth. Ms. Wise noted the project's considerable public opposition, referencing a petition signed by more than 900 individuals. She recommended that the Board defer a decision on this matter until after the election results had been finalized.

Mr. Icenhour asked that the audience withhold its applause.

5. Mr. Bob Weber, 532 Fairfax Way, addressed the Board noting that both he and Supervisor McGlennon relocated here from Long Island, New York, a place known for exceptionally high taxes. He stated that he attended a recent meeting on the proposed Consolidated Government Center and, though he understood the project's various justifications, he specifically highlighted concerns over its affordability and the ambiguity of future taxes. Mr. Weber discussed his point in further detail. He requested the Board defer action on this matter, mentioning the petition with nearly 1,000 signatures.

6. Mr. Mike Joseph, 6631 Rexford Lane, addressed the Board in opposition of the proposed Consolidated Government Center. He recommended that the Board reevaluate the project, including its scope, with the goal of reducing its scale. Mr. Joseph requested that action on this matter be deferred until after the election.

7. Ms. Linda Harrill, 212 Royal Dublin, addressed the Board to discuss the funding of Williamsburg-James City County (WJCC) Public Schools. She noted the 66.31% pass rate for third-grade English and questioned why WJCC School Division funding was increasing while scores were declining. Ms. Harrill further noted a 37-point gap in reading scores between disadvantaged and advantaged 3rd graders. She noted that York County's third-grade English pass rate was 84.71%, while spending \$2,500 less per student than WJCC. Ms. Harrill mentioned the comparable demographics between the two localities. She advised that she spoke with the WJCC School Board, which failed to acknowledge the poor test scores. Ms. Harrill requested the Board's advocacy in response to unacceptable test scores and the failure of many students, stating that the situation required a remedy.

8. Ms. Karen Rollins, 4481 Powhatan Crossing, addressed the Board in opposition of the proposed Consolidated Government Center. She highlighted the project's narrow passage through the Planning Commission by a vote of 4-3. Ms. Rollins challenged the project's fundamental components and argued against it based on the substantial traffic it would generate, its negative impacts on local land and wildlife, and the increased taxes for County citizens. She requested that action on this matter be postponed until the post-election period. Ms. Rollins asked for a hand count from the audience to gauge opposition to the project. She thanked the Board for its time.

9. Ms. Kim Griffith, 2884 Sandy Bay Road, addressed the Board in opposition of the proposed Consolidated Government Center. She noted that she only became aware of the project's true scale after a video and petition went viral. Ms. Griffith mentioned that as a home builder, the initial expectation from her clients for features and amenities often clashed with the final budget realities. She noted that despite the initial adjustments, clients ended the process feeling happy and satisfied. Ms. Griffith stated that, in her opinion, the County was currently proposing too many non-essential items, potentially exceeding its fiscal capacity. She commented that the proposal to sell the existing Government Center following the construction of a new one was speculative and risky, citing market instability and other unpredictable variables. Ms. Griffith requested a postponement of the matter until after the election.

10. Mr. Glenn Marshall, 4000 Ambassador Circle, addressed the Board noting that he was a member of the Association of Manufacturing Excellence Management Team. He stated that he volunteered on the Newport News Shipbuilding Career Pathway and served on the WJCC Career Ready Advisory Committee. Mr. Marshall emphasized the critical need for the WJCC Schools to graduate students who were literate, skilled, and career-ready, which would foster better employment prospects and contribute to economic growth. He noted that confronting the current challenges made it a sensible course of action to allocate funding and focus on boosting reading and math proficiency rates among WJCC School students. Mr. Marshall outlined proposed community actions for WJCC Schools, which included strategic adjustments to school funding and resources, increased community collaboration, and an evidence-based approach to implementing and evaluating instructional programs, all with the goal of improving student proficiency and ensuring accountability. He thanked the Board for its time.

11. Mr. Bruce Sozzi, 208 William Claiborne, addressed the Board in opposition of the proposed Consolidated Government Center. He noted that he recently relocated from New England to Williamsburg, Virginia, for a more affordable and financially sensible state. Mr. Sozzi recommended postponing action on this matter, noting he had not encountered a single constituent who was in favor of the project. He thanked the Board for its time.

12. Ms. Shirley Otto, 4906 Whitby Mews, addressed the Board in opposition of the proposed

Consolidated Government Center. She noted that she lived in The Mews subdivision, located in close proximity to where the proposed Consolidated Government Center would be developed. Ms. Otto raised concern regarding the project's potential for significant traffic impact and a decrease in local property values. She explained her opposition to a new municipal complex, highlighting her personal experience as a Williamsburg resident of nine years. Ms. Otto noted this was only her second time at the James City County Government Center because she found that all of her government business could be completed online. She predicted that online transactions would likely replace in-person payments for younger and upcoming generations. Ms. Otto highlighted the contradiction between the Chair's support for cutting down 11 acres of green space and his prior statement in a recent *WHRO* debate that people move to Williamsburg for its trees. She stressed the importance of a public vote on an issue of this magnitude and subsequently requested a deferral.

13. Ms. Charlotte Klammer, 4906 Carlisle Mews, addressed the Board in opposition of the proposed Consolidated Government Center. She mentioned that her residence was near the site of the proposed Consolidated Government Center. Ms. Klammer opposed the County's new development plan arguing it contradicted the County's preservation goals and ignores the dangers of climate change. She insisted that the Board consider its citizens' desires.

14. Mr. Larry Pope, 155 W Landing, addressed the Board in opposition of the proposed Consolidated Government Center. He noted having served as CEO of Smithfield Foods, he shared his understanding of the challenges faced by the Board. He noted his lack of awareness regarding the project until recently. Mr. Pope urged the Board to consider the perspectives of citizens and employees, noting that the proposed Consolidated Government Center's benefit to residents was not clearly understood. He suggested the Board put the project on hold. Mr. Pope highlighted the accelerating trend of digitization and corporate downsizing of facilities. He requested that the Board delay a decision on the matter until after the election and thanked the Board for its time.

15. Mr. Dennis Burkey, 208 Tutters Neck, addressed the Board in opposition of the proposed Consolidated Government Center. He identified himself as a resident of the Roberts District and asked Mr. McGlennon if he had voted for or against the project.

Mr. Icenhour advised that the Board did not engage in direct questions during Public Comment.

Mr. Burkey continued his remarks, expressing shock that County citizens were not consulted on how their tax dollars should be spent.

16. Ms. Sandra Naber, 208 Tutters Neck, addressed the Board in opposition of the proposed Consolidated Government Center. She expressed that she was previously unaware of the project and the significant amount of money already allocated to the proposal. Ms. Naber noted that as someone on a fixed income, she was concerned about how citizens could afford the substantial tax increases that would result. She raised concern about the tax burden on struggling residents, arguing that the system prioritizes the wealthy who reside in the community rather than the working-class people who could not afford to live in the area. Ms. Naber requested that the Board reconsider the proposed multi-million-dollar project. She argued that other priorities need to be addressed and noted that most business transactions were now conducted online instead of in person. Ms. Naber thanked the Board for its time.

17. Mr. Michael Sims, 117 Stoke Pages, addressed the Board in opposition of the proposed Consolidated Government Center. He read aloud the contents of the petition and requested a voter referendum.

18. Ms. Kathy Rothschild, 2 Ensigne Spence, addressed the Board in opposition of the proposed Consolidated Government Center. She mentioned that she and her husband had been County residents for 11 years. Ms. Rothschild stated that the Consolidated Government Center was

unnecessary, pointing out that many residents conduct their business online and rarely, if ever, visit the facility. She argued that taxpayers should not have to bear the cost of the multi-million-dollar project. Ms. Rothschild opposed the plan to destroy the pristine land and wildlife habitats. She raised concern that the construction of the new Greater Williamsburg Sports and Events Center would impose an additional tax burden on the public and discussed her point in further detail. Ms. Rothschild requested Board transparency and accountability.

G. CONSENT CALENDAR

1. Proposed Street Name Change - Greensprings Plantation Drive to Eagle Way

A motion to Approve was made by Michael Hipple, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Icenhour Jr, Larson, McGlennon, Null

Ms. Larson expressed her thanks for the work that resolved a significant problem on this road, which previously lacked an official name and a posted speed limit.

H. PUBLIC HEARING(S)

Mr. Icenhour acknowledged Ms. Crystal Haskins as the Planning Commission representative at the meeting. He stated that the applicant requested postponement of Public Hearing(s) Item No. 1 Z-23/0004/MP-23-0001. Westwood Park Rezoning until the Board's February 2026 Regular Meeting. Mr. Icenhour advised that no presentation would be given this evening.

1. Z-23/0004/MP-23-0001. Westwood Park Rezoning

A motion to Postpone was made by Barbara, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Icenhour Jr, Larson, McGlennon, Null

Mr. Kinsman advised Mr. Icenhour that he needed to open the Public Hearing.

Mr. Icenhour opened the Public Hearing.

Mr. Icenhour indicated that because the Public Hearing had already been advertised the Public Hearing would be opened at this meeting and remain open until the deferral date. Mr. Icenhour advised that any individuals who signed up to speak would be allowed to do so, but only one opportunity to speak during the Public Hearing process was allowed.

Both initial public speakers chose to speak at the deferral hearing.

2. SUP-24-0035. 1807 Jamestown Road Haven Health Mental and Substance Abuse Recovery Hospital

A motion to Approve with the Amendment of SUP Condition No. 10 to Extend from 24 Months to 36 Months was made by Ruth Larson, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Icenhour Jr, Larson, McGlennon, Null

Ms. Roberta Sulouff, Planner, addressed the Board noting Mr. Cheyenne Riker of Haven Health Management, had applied for a Special Use Permit (SUP) to allow the operation of a mental health and substance abuse treatment facility located at 1807 Jamestown Road. Ms. Sulouff cited the specifics of the SUP application included in the Agenda Packet. She stated the proposed facility would serve up to 50 individuals for periods of 30-60 days. Ms. Sulouff further stated that per the applicant, patients would not be permitted to park vehicles on-site

during their stay, nor were visitors allowed. She noted an average of 20 employees would be present on-site at any time, up to a maximum of 30 employees. Ms. Sulouff further noted three company vehicles would be parked on-site. She indicated that the site had operated as an assisted living facility for over two decades. Ms. Sulouff advised that the applicant was proposing very minor changes to the site as most changes were needed to accommodate the proposed use would be internal to the building. She pointed out that if the application was approved, the site could no longer be used for assisted living. Ms. Sulouff noted County staff had proposed conditions that would mitigate potential impacts and also incorporate conditions associated with the assisted living use. She further noted that staff found the proposal compatible with surrounding zoning and development, and consistent with the Comprehensive Plan. Ms. Sulouff stated at its August 6, 2025, meeting, the Planning Commission voted 7-0 to recommend approval of the application, subject to the proposed conditions. She further stated that staff recommended approval to the Board of Supervisors, subject to the proposed conditions. Ms. Sulouff welcomed any questions the Board might have, adding the applicant was available as well.

Ms. Larson questioned whether the assisted living facility at this site had operated for two decades, adding she thought it was a relatively new building. She mentioned another assisted living facility in close proximity at 1811 Jamestown Road. Ms. Larson asked Ms. Sulouff if there had been any discussion with the neighboring facility about the proposed use.

Ms. Sulouff replied that she would defer that question to the applicant.

Ms. Haskins presented the Planning Commission report for this item, noting during the Public Hearing a Program Administrator spoke to the statewide need for mental health and substance abuse treatment emphasizing that the facility would help to meet a growing demand for accessible care. She further noted a veteran advocate shared information about the mental health needs of veterans and active-duty service members, citing the importance of having a facility of this type in the region. Ms. Haskins stated the site planner reported that the planned changes were minor, focusing on parking and Americans with Disabilities Act (ADA) accessibility upgrades, and would not affect the Open Space easement along Jamestown Road. She noted during the Planning Commission discussion, a Commissioner questioned the facility's close proximity to nearby commercial properties and encouraged the applicant to engage with surrounding property owners to address any potential concerns. Ms. Haskins further noted another Commissioner commended the applicant for the thoroughness and completeness of the application, particularly the inclusion of a comprehensive environmental study. She stated after discussion, the motion was made to recommend approval of the application by a vote of 7-0 to the Board of Supervisors. Ms. Haskins concluded her remarks and welcomed any questions the Board might have.

Mr. Icenhour asked if the Board had any questions.

The Board declined.

Mr. Icenhour opened the Public Hearing.

1. Mr. Cheyenne Riker, 5556 South Rockport Road, Bloomington, IN, addressed the Board noting his representation for Haven Health Management. He reported that the organization's first facility became operational in the 2011-2012 period. Mr. Riker stated he would begin by providing an overview of the organization, after which Ms. Jackie Daniels, Director of Clinical Development, would discuss clinical offerings and treatment modalities. He also indicated that Ms. Taylor Parker, Landscape Planner at Timmons Group, was present to discuss the necessary site modifications for ensuring adherence to the Zoning Ordinance and other requirements. Mr. Riker explained that Haven Health Management serves as the management firm for its behavioral health facilities. He added that these facilities have been accredited by The Joint Commission, an achievement considered the national "Gold Standard" and the Commission on

Accreditation of Rehabilitation Facilities (CARF). He explained that the facilities were voluntary, safe, and staffed around the clock by highly trained professionals. Responding to Ms. Larson's inquiry, Mr. Riker clarified that outreach to the nearby facility had not yet occurred. However, he affirmed his commitment to doing so, emphasizing the importance of working closely with neighboring organizations. He explained that patient visitation was prohibited and ensured that the focus remained on the recovery and treatment process. He showcased the amenities and features available to patients, with various photographs included in the PowerPoint presentation. He turned the presentation over to Ms. Daniels.

Ms. Daniels addressed the Board to explain the reasoning and need for this kind of facility in Virginia. She stated that she had been a licensed therapist for approximately 20 years. Ms. Daniels highlighted the unprecedented increase in overdose fatalities in Virginia over the past two decades. She specified that these deaths had collectively outpaced those caused by automobile accidents and firearms. Furthermore, she reported that approximately 77% of Virginia's population with a substance use disorder (16%) does not receive adequate treatment, a situation with an estimated economic impact of \$5 billion. Ms. Daniels referenced the additional statistics that were shown in the PowerPoint presentation. She provided details on the different types of professional staff on-site. Ms. Daniels reported that out of approximately 269,000 veterans in the area, 40% have mental health issues and 10% (26,900) have substance use disorders. She highlighted that with 18 major military bases and a community of over 120,000 service members plus 125,000 dependents, Hampton Roads was one of the most vital military centers in the United States. She turned the presentation over to Ms. Parker.

Ms. Parker addressed the Board, noting the staff's extensive overview of the planning aspects of the property and confining her remarks to the site modification. She emphasized that only minor changes were planned for the property's existing conditions, specifically an increase in parking capacity in addition to two ADA-compliant spaces and two drop-off zones. Ms. Parker noted the request to extend SUP Condition No. 9 from 24 to 36 months. She indicated that she would turn the presentation back over to Mr. Riker to address the extension request.

Mr. Riker addressed the Board noting the organization hoped to start operations immediately, the licensing process could take four to 12 months, or possibly longer. He stated to avoid missing the opportunity, the organization requested flexibility on the 24-month start date. He concluded his remarks and welcomed any questions the Board might have.

Mr. Icenhour asked if the Board had any questions.

Ms. Larson replied that Mr. Rinker had answered her earlier question. She looked to County staff for clarification on the 36-month request.

Ms. Sulouff informed the Board that the request was raised at the Planning Commission meeting. However, the Planning Division was unable to revise the SUP Condition before the meeting due to time constraints, which was why it was discussed during the Planning Commission's proceedings. She stated that while County staff had no objections to the extension, the motion did not include it.

Ms. Larson asked if a change could be made.

Ms. Sulouff deferred that question to the County Attorney.

Mr. Icenhour asked Ms. Sulouff to first clarify if the site was currently being used as an assisted living facility.

Ms. Sulouff replied no.

Mr. Icenhour questioned how the property had been unoccupied.

Ms. Sulouff replied she was unsure, adding maybe the applicant could speak to that point.

Mr. Rinker confirmed the company's purchase of the previously vacated building had occurred approximately eight to 10 months earlier but could provide a firm timeline.

Mr. McGlennon questioned Mr. Rinker on the source of funding for patient services and its vulnerability to the current situation in health care.

Mr. Rinker noted a constant federal concern about potential budget and insurance cuts that could reduce or eliminate mental and behavioral health coverage. However, because this issue was so critical, it was not being voted against. Mr. Rinker estimated the payer mix as approximately 10% cash, 80% insurance carriers, and 10% Medicaid, but he expressed uncertainty about these figures for the specific site.

Discussion ensued.

Ms. Null emphasized the essential need for these facilities and affirmed her support. She extended her thanks to the organization for its dedicated veteran support.

Mr. Icenhour indicated that there was one other public speaker.

2. Mr. Chris Henderson, 101 Keystone, addressed the Board in substantial support of this application. He expressed the critical need for these types of facilities for veterans and drug-dependent individuals. Mr. Henderson suggested fencing around the perimeter of the site to protect the residential units along Sandy Bay Road. He thanked the Board for its time.

Mr. Icenhour closed the Public Hearing.

Mr. Icenhour noted that the Board would like to postpone Public Hearing Item No. 3 until its December 9, 2025, Regular Meeting.

3. LU-20-0002. Eastern State - Parcel C Land Use Designation Change

A motion to Defer was made by Barbara Null, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Icenhour Jr, Larson, McGlennon, Null

Mr. Icenhour opened the Public Hearing.

Mr. Icenhour indicated that because the Public Hearing had already been advertised the Public Hearing would be opened at this meeting and remain open until the deferral date, December 9, 2026. He advised that any individuals who signed up to speak would be allowed to do so, but only one opportunity to speak during the Public Hearing process was allowed.

Mr. Chris Henderson, 101 Keystone, chose to postpone his speaking engagement until the rescheduled date.

4. An Ordinance to Amend and Re-Ordain Various Provisions of Chapter 23, The Chesapeake Bay Preservation Ordinance

Ms. Toni Small, Director of Stormwater and Resource Protection Division, addressed the Board noting she was before the Board to present an Ordinance to amend and re-ordain Chapter 23 of the James City County Code. She stated in 1990, the County adopted the Chesapeake Bay Preservation Ordinance and since then staff had performed plan reviews for compliance with requirements contained in this Ordinance, adding these reviews were based on a set of

regulations promulgated at the state level by the Virginia Department of Environmental Quality (DEQ) called the Chesapeake Bay Preservation Area Designation and Management Regulations. Ms. Small advised that the DEQ had updated these regulations and as part of the regulatory process, every Chesapeake Bay locality in Virginia needs to adopt an amended Ordinance. She indicated that the amended and re-ordained Chapter 23 would remain as the Chesapeake Bay Preservation Ordinance of James City County and contained language from the updated regulation, language from the new model Ordinance, and some carryover language from the existing Chapter 23. Ms. Small noted that to ensure consistency with the new Code of Virginia requirements, staff recommended adoption of the attached Ordinance. She welcomed any questions the Board might have.

Mr. Icenhour asked if the Board had any questions.

Mr. McGlennon asked Ms. Small if she could speak to the tree canopy segment of the changes.

Ms. Small confirmed yes, highlighting that the amended Ordinance now included provisions to protect mature trees. She specified that the Ordinance would now contain a definition for “mature trees”, which she then read out loud.

Mr. Hipple asked if all the language revisions came from the state level.

Ms. Small replied yes.

Mr. Icenhour indicated that there was no Planning Commission report for this item.

Mr. Icenhour opened the Public Hearing.

Mr. Icenhour closed the Public Hearing as there were no public speakers.

5. An Ordinance to vacate that certain plat entitled “PLAT FOR CONVEYANCE AND DEDICATION OF RIGHT-OF-WAY A PARCEL CONTAINING 0.217 Ac.± FROM: COUNTY OF JAMES CITY AND CITY OF WILLIAMSBURG TO: COMMONWEALTH OF VIRGINIA” recorded at the office of the Clerk of the Circuit Court for the City of Williamsburg and County of James City on January 16, 1991 in Plat Book 53, Page 55, for the purposes of partially abandoning the right-of-way of Route 322 - Ashbury Lane

A motion to Approve was made by Michael Hipple, the motion result was Passed.

AYES: 4 NAYS: 1 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Icenhour Jr, Larson, McGlennon

Nays: Null

Mr. Paul Holt, Director of Community Development, addressed the Board noting as part of the proposed plan to construct a new County complex, a partial right-of-way abandonment of Ashbury Lane was required. He explained that until recently, the portion of Ashbury Lane between DePue Drive and Longhill Road was maintained by the Virginia Department of Transportation (VDOT) under its Highways at State Institutions designation. Mr. Holt stated the property was transferred from the Commonwealth of Virginia to the JCSA in 1998 and from JCSA to the County in 2001. He further stated as part of the Master Plan and development of the consolidation municipal complex various improvements would be made to Ashbury Lane, adding Ashbury Lane would function more as an internal driveway than a roadway. Mr. Holt noted similar to the VDOT right-of-way abandonment, a similar process was required by the County to ensure no formal right-of-way interests remain. He further noted that staff recommended approval of the attached Ordinance abandoning the right-of-way of Ashbury Lane from DePue Drive to Longhill Road, a distance of approximately 0.17 miles. Mr. Holt advised that Ashbury Lane would continue to be maintained by the County, would continue to

be open to the public, and would continue to be a through connection from DePue Drive and Longhill Road. He concluded his remarks and welcomed any questions the Board might have.

Mr. Icenhour asked if the Board had any questions.

The Board declined.

Mr. Icenhour indicated that there was no Planning Commission report for this item.

Mr. Icenhour opened the Public Hearing.

1. Mr. Chris Henderson, 101 Keystone, addressed the Board noting his request to defer action on this item until the outcome of the vote regarding the proposed Consolidated Government Center was known.

Mr. Icenhour closed the Public Hearing as there were no additional public speakers.

I. BOARD CONSIDERATION(S)

1. Consolidated Government Center Early Site Work Package

A motion to Approve was made by Michael Hipple, the motion result was Passed.

AYES: 4 NAYS: 1 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Icenhour Jr, Larson, McGlennon

Nays: Null

Mr. Brad Rinehimer, Assistant County Administrator, addressed the Board. He explained the proposed Consolidated Government Center project had been a long-term process, commencing with a Space Needs Study in 2020 and receiving updates in 2022 and 2024. Mr. Rinehimer detailed the project's progression through several key stages which included the completion of both a Fiscal Comparison Study and the Facility's Master Plan in 2022, with the fiscal study updated again in 2024. Furthermore, he outlined the procedural steps, referencing the First and Second Interim Agreements, a specific Change Order for the initial library design phase, and the recent efforts to finalize the library's design to 100%. He also confirmed that site and engineering work for the required offsite road modifications were part of this latest phase. Mr. Rinehimer noted before the Board was a resolution to authorize the Third Interim Agreement, an early site package. He advised that the related services should not exceed \$16.5 million, with the understanding that the total budget for the design and construction of the Consolidated Government Center would not exceed \$179 million. He indicated that funding for this phase of the project had been previously approved in the County's Capital Improvement Program. Mr. Rinehimer noted that staff recommended approval of the attached resolution. He concluded his remarks and welcomed any questions the Board might have.

Mr. Hipple inquired where the public could find factual information about the proposed Consolidated Government Center.

Mr. Rinehimer replied that the public could go to the County's website at www.jamescitycountyva.gov/governmentcenter. He highlighted multiple sources available including excerpts from past Board meetings, a Fact Information Sheet about the Government Center, relevant studies, etc. Mr. Rinehimer encouraged people to contact him directly at 757-253-6616 or by email at brad.rinehimer@jamescitycountyva.gov.

Mr. Hipple highlighted the critical need for proper information dissemination. He noted that some people mistakenly believed this process was a recent development. Mr. Hipple sought

new methods to inform the public and spoke about the transparency throughout the process.

Mr. Rinehimer pointed out that the matter was discussed over the course of 25 Board meetings in addition to other various public information sources.

Ms. Larson asked when the Fiscal Comparison Study was conducted.

Mr. Rinehimer replied the original study was conducted in 2022 with an updated study conducted in December 2024.

Ms. Larson emphasized the high level of transparency maintained during the process.

Mr. McGlennon reported that just over a dozen speakers spoke against the project this evening. He inquired with Mr. Rinehimer about the approximate number of attendees at the four Town Hall Meetings that were held.

Mr. Rinehimer replied that approximately 200 individuals attended.

Mr. McGlennon noted the Town Hall Meetings were well-publicized and offered a lot of information. He reported that there was extensive discussion and concerted efforts to scale down the facility as a cost-saving measure. Mr. McGlennon thanked Mr. Rinehimer for his community outreach efforts. He brought up the petition that garnered approximately 1,000 signatures in two days and indicated his understanding that the petition had been launched four weeks prior, according to Change.org. Mr. McGlennon confirmed he had not seen the petition, but anticipated reviewing it soon.

Ms. Null reported that approximately 60 people attended the joint Town Hall meeting. She noted that the constituents she spoke with opposed the project. Ms. Null expressed concern regarding the constituents who offer criticism without first taking the time to fully inform themselves on the matter. She found it difficult to determine the ideal solution for the situation.

Mr. Icenhour mentioned a recent outreach effort beginning in June, where he visited 2,300 households in his district, personally speaking with over 1,000 residents. He reported that opposition to the project was minimal, with only one person entirely against it, emphasizing the direct dialogue was crucial for ensuring the public was properly informed.

Discussion ensued.

2. Designation of Voting Delegate for VACo Annual Conference

A motion to Nominate Mr. Icenhour was made by John McGlennon, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Icenhour Jr, Larson, McGlennon, Null

Mr. Stevens stated each year the Virginia Association of Counties (VACo) holds its Annual Business Meeting during its Annual Conference. He explained that, as a member, James City County was allowed one delegate to vote at the meeting. Mr. Stevens noted that staff recommended Mr. Icenhour as the County's voting delegate. He further noted if approved, Mr. Icenhour would be authorized to cast James City County's vote(s) on all matters brought before the VACo Annual Business Meeting.

J. BOARD REQUESTS AND DIRECTIVES

Mr. Hipple noted he had no report.

Ms. Null stated she attended the Bright Beginnings Pre-K Centers Groundbreaking Ceremony.

Ms. Larson stated she attended the 10th Anniversary Celebration for WJCC Schools Foundation. She offered favorable remarks on the event and expressed gratitude for the foundation's significant support of WJCC Schools and educators. Ms. Larson announced her participation in WJCC Schools' 50th Reading Revolution. She noted she was a guest reader for a second-grade class at Matoaka Elementary School. Ms. Larson commended Mr. Marshall for his dedicated advocacy and ongoing support of WJCC Schools.

Mr. McGlennon noted he attended the Bright Beginnings Pre-K Centers Groundbreaking Ceremony. Mr. McGlennon acknowledged the 25th Anniversary of Walmart's County-based Distribution Center. He praised the facility's 25 years of service and noted its impressive record of nine nominations for the best distribution center within the Walmart corporation. Mr. McGlennon stated he attended the Strategic Plan Update presentation at Legacy Hall last week. He extended his thanks to Mr. Holt, Mr. Stevens, and Mr. Rinehimer for their participation in the Roberts District meeting, which took place in the Board Room last Thursday. Mr. McGlennon engaged in a panel discussion for the Chesapeake Bay this past Saturday. He mentioned his upcoming visit to James River Elementary School as a guest reader tomorrow, adding that he was looking forward to the experience. Mr. McGlennon commended Ms. Larson for her service as VACo President as her term neared its end.

Mr. Icenhour stated he attended the Bright Beginnings Pre-K Centers Groundbreaking Ceremony and commended Mr. McGlennon for his efforts on that. He reported that he participated in the County's Employee Orientation on September 25. Mr. Icenhour expressed his enthusiasm for the potential implementation of a Junior Reserve Officers' Training Corps (JROTC) program within WJCC Schools and commended Mr. Marshall for his advocacy on that initiative.

Ms. Larson reported on the recent Joint Meeting and contract signing. Ms. Larson formally recognized the contributions of the WJCC Superintendent and staff for their initiatives to raise reading and math proficiency scores. She reported that an upcoming meeting with the WJCC School Board would address the allocation of County funds required for efficient planning and additional staffing. Ms. Larson underscored the collective commitment to achieving success for every student.

Mr. Icenhour expressed his confidence that the new contract would facilitate a constructive working relationship to resolve a number of issues.

Mr. McGlennon extended his gratitude to Mr. Stevens, Ms. Sharon McCarthy, Director of Financial and Management Services, and County Attorney's Office for their dedication and commitment throughout the process.

K. REPORTS OF THE COUNTY ADMINISTRATOR

Mr. Stevens extended his gratitude to the Board for its time and dedication on this matter. He also praised the invaluable support provided by County staff, highlighting how collective efforts were instrumental in achieving a mutually beneficial result. Mr. Stevens announced that on October 13, 2025, the County started a 90-day emergency contract with TFC Recycling, the original provider, and recycling resumed this week. He extended his apologies for the two-week suspension of recycling services and the resulting inconvenience and confusion. Mr. Stevens advised that the County was working on a long-term resolution. He noted for additional information and updates County residents could visit the County's website www.jamescitycountyva.gov/recycling or contact 757-253-6700.

Ms. Larson inquired about designated recycling pickups.

Mr. Stevens replied that the recycling collection would proceed on its regular day. He publicized the County's list of accepted recycling materials. Mr. Stevens mentioned the Halloween with Heroes event would be held on Thursday, October 23 at the Law Enforcement Center. He stated a sensory-friendly event would be held from 5-6 p.m. and the main event would be held from 6-8 p.m. Mr. Stevens noted if the public had any questions regarding the event to contact 757-253-1800. He encouraged the public to participate in the event.

Ms. Null noted her annual attendance and spoke favorably of the event.

L. CLOSED SESSION

A motion to Enter a Closed Session was made by Barbara Null, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Icenhour Jr, Larson, McGlennon, Null

At approximately 7:42 p.m., the Board entered Closed Session.

At approximately 7:55 p.m., the Board re-entered Open Session.

A motion to Certify the Board only spoke about those items indicated that it would speak about in Closed Session was made by John McGlennon, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Icenhour Jr, Larson, McGlennon, Null

1. Consultation with legal counsel employed or retained by a public body regarding specific legal matters requiring the provision of legal advice by such counsel pursuant to section 2.2-3711.A(8) of the Code of Virginia, specifically concerning potential erosion and sediment control and resource protection area enforcement actions.
2. Consultation with legal counsel pertaining to probable litigation, where such consultation in open meeting would adversely affect the negotiating or litigating posture of the public body pursuant to section 2.2-3711.A(7) of the Code of Virginia, specifically concerning a proposed development on Bush Springs Road.
3. Certification of Closed Session

M. ADJOURNMENT

1. Adjourn until 1 pm on October 28, 2025 for the Business Meeting

A motion to Adjourn was made by Ruth Larson, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Icenhour Jr, Larson, McGlennon, Null

At approximately 7:56 p.m., Mr. Icenhour adjourned the Board of Supervisors.

MINUTES
JAMES CITY COUNTY BOARD OF SUPERVISORS
BUSINESS MEETING
COUNTY GOVERNMENT CENTER BOARD ROOM
101 MOUNTS BAY ROAD, WILLIAMSBURG, VA 23185

October 28, 2025

1:00 PM

A. CALL TO ORDER

B. ROLL CALL

Michael J. Hipple, Powhatan District
Barbara E. Null, Stonehouse District
Ruth M. Larson, Berkeley District
John J. McGlennon, Vice Chair, Roberts District
James O. Icenhour, Jr., Chair, Jamestown District

Scott A. Stevens, County Administrator
Adam R. Kinsman, County Attorney

C. PRESENTATION(S)

None.

D. CONSENT CALENDAR

Mr. Hipple asked if any Board member wished to pull any items. No items were pulled.

1. Acceptance of Funds - \$1,397 - Federal Asset Forfeiture Program

A motion to Approve was made by Barbara Null, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Null, Larson, McGlennon, Icenhour Jr

2. Colonial Community Corrections - Storage Relocation and Equipment Needs - \$22,700

A motion to Approve was made by Barbara Null, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Null, Larson, McGlennon, Icenhour Jr

3. Contract Award- S 164,599- James City County Recreation Center Meeting Rooms
HVAC Replacement

A motion to Approve was made by Barbara Null, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Null, Larson, McGlennon, Icenhour Jr

4. Dedication of the street extension in the Green Mount Industrial Park.

A motion to Approve was made by Barbara Null, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Null, Larson, McGlennon, Icenhour Jr

5. Dedication of the Streets in Sections 1 and 2 of the Liberty Ridge Subdivision

A motion to Approve was made by Barbara Null, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Null, Larson, McGlennon, Icenhour Jr

6. Dedication of the Streets in Section 2 of the Monticello Woods Subdivision

A motion to Approve was made by Barbara Null, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Null, Larson, McGlennon, Icenhour Jr

7. Dedication of the Streets in Section 4, 5, and 6 of the Greensprings West Subdivision

A motion to Approve was made by Barbara Null, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Null, Larson, McGlennon, Icenhour Jr

8. Grant Award - \$18,600 - Department of Motor Vehicles - Alcohol Enforcement

A motion to Approve was made by Barbara Null, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Null, Larson, McGlennon, Icenhour Jr

9. Grant Award - \$36,366 - Department of Motor Vehicles - Police Traffic Services

A motion to Approve was made by Barbara Null, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Null, Larson, McGlennon, Icenhour Jr

10. Grant Award - \$76,945 - Four-for-Life - Return to Localities Fund

A motion to Approve was made by Barbara Null, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Null, Larson, McGlennon, Icenhour Jr

11. Grant Award - \$218,250 - Virginia Community Flood Preparedness Fund

A motion to Approve was made by Barbara Null, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Null, Larson, McGlennon, Icenhour Jr

12. Grant Award - \$437,982 - Virginia Department of Fire Programs Fund

A motion to Approve was made by Barbara Null, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Null, Larson, McGlennon, Icenhour Jr

13. Contract Award - \$206,580 – James City County Marina Boat Ramp Tending Pier Replacement

A motion to Approve was made by Barbara Null, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Null, Larson, McGlennon, Icenhour Jr

14. Minutes Adoption

A motion to Approve was made by Barbara Null, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Null, Larson, McGlennon, Icenhour Jr

The Minutes Approved for Adoption included the following meeting:

- September 9, 2025, Regular Meeting

15. Open Space Land Acquisition - 1821 Jamestown Road

A motion to Approve was made by Barbara Null, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Null, Larson, McGlennon, Icenhour Jr

Mr. Icenhour noted that the Consent Calendar often received little attention due to its routine nature. However, he emphasized that today's approval of \$788,143 in grant funding by the Board is a noteworthy achievement. He extended his appreciation to staff for their dedication and hard work.

Ms. Larson expressed her sincere thanks to staff for their dedication to helping complete the street dedications in the Greensprings West subdivision. She noted that this had been a long-running effort, with many individuals across James City County (JCC) government contributing significant time and energy over the years. She also shared her appreciation for the neighborhood, which had faced ongoing challenges stemming from a previous developer. While not all issues had been resolved, she emphasized that progress continues and extended her gratitude to everyone who had played a role in moving the project forward.

E. BOARD DISCUSSIONS

1. LU-20-0002. Eastern State - Parcel C Land Use Designation Change

Ms. Morgan Risinger, Senior Planner, addressed the Board and explained that the Land Use application was submitted during the 2045 Comprehensive Plan update to propose changing the land designation from Federal, State, or County Land to Mixed Use. She noted that the accompanying memorandum included descriptions of the proposed developments, and staff provided maps showing nearby land use designations and zoning districts for reference. Ms. Risinger welcomed the Board's discussion on the proposed designation change and description language, and shared that staff would incorporate any feedback and bring the item back for consideration at the Board of Supervisors (BOS) meeting on December 9.

Mr. Icenhour stated that he would like the Board to be presented with a range of options, and suggested that this information could be shared via email ahead of the December 9 BOS meeting for further discussion. He acknowledged the different levels of mixed use outlined in the plan and expressed interest in taking a closer look at the Economic Opportunity designation to better understand the options available for the Board's consideration. Mr. Icenhour voiced concern that mixed use developments often result in limited economic diversification and tend to include a high volume of housing.

Ms. Null stated that during her time on the Planning Commission, the plan had previously been discussed, and the New Town residents' group had voiced concerns regarding the connection of the development to New Town, specifically the possibility of Discovery Park Boulevard

extending through, which could lead to increased traffic. She reiterated her concerns about access points, emphasizing the importance of having more than one road for access, as limited access could pose a safety issue. She also expressed concern about Olive Drive, a residential street, being used as an access route. She noted that from her observation, the proposed plan imposes high-density residential development, which would result in increased traffic on Discovery Park Boulevard. She added that there had been prior discussion regarding changing the zoning to allow for more small businesses, such as doctors' and lawyers' offices, rather than additional residential units, in an effort to mitigate heavy traffic.

Ms. Risinger provided clarification regarding Ms. Null's reference to the Olive Drive connection. She explained that the source of information originated from an application submitted as part of the 2045 Comprehensive Plan update. Following public feedback concerning the proposed secondary connection, she noted that it had been removed from the request and would no longer be included in the descriptive language.

Mr. McGlennon shared the concerns raised by Mr. Icenhour and Ms. Null, voicing apprehension that the proposal could result in the area becoming predominantly residential. He recommended incorporating neighborhood-scale commercial uses to maintain walkability and avoid the appearance of a conventional strip mall, emphasizing the importance of a genuinely mixed-use development. He also pointed out that portions of the land under consideration were environmentally sensitive and stressed the need to prioritize their protection.

Mr. Hipple highlighted the growing traffic challenges throughout the County, noting that getting around had become increasingly difficult. He encouraged exploring new approaches to improve the current road infrastructure, which he felt was no longer meeting the needs of the community. He expressed his hope that upcoming meetings would lead to the approval of an additional 0.3% funding allocation for secondary roads, which he viewed as essential. Mr. Hipple also cautioned that continued residential development would place further strain on current roads. He emphasized the need to balance growth with the interests of existing residents. Without that balance, he warned, the area could become overly residential, potentially resulting in higher taxes. He concluded by stating that thoughtful transportation planning and a well-balanced mix of land uses were essential to the County's success.

Mr. Icenhour concluded the discussion and indicated that the discussion would continue during the December Business meeting.

2. Financial Updates, FY2025 Year-End and FY2026 First Quarter

Ms. Cheryl Holland, Budget Manager, addressed the Board to provide an update on the County's General Fund. She began by reviewing General Fund revenue, noting that figures for Fiscal Year (FY) 2025 were preliminary until the year-end financial audit was completed and presented to the Board in December. Ms. Holland presented FY25's budgeted revenue, actual revenue, prior year revenue, and the variance between actual and prior year revenue. She emphasized that general property taxes remained the County's largest revenue source, which represented approximately two-thirds of total revenue. She noted that this category included real estate and personal property taxes, with increases in real estate revenue attributed to FY25 being a reassessment year. She continued by discussing other local taxes, which included sales, meals, lodging, and business license taxes. She noted that most revenues in this category experienced growth in FY25, with sales tax and business license tax serving as the primary drivers. She noted that the category of licenses, permits, and fees which included planning, zoning, and stormwater fees for permits and inspections experienced a decrease in FY25. She noted the "Use of Money and Property" line (income from County-owned property rentals) saw an increase due to new leases and renewals. She also noted that state and federal revenue increased from the prior year, primarily due to enhanced state funding to support constitutional offices and other state-supported activities. Ms. Holland stated that charges for services increased, which was driven by increased participation in Parks & Recreation programs and other County-provided

services. She noted that the “Miscellaneous” line (includes property sales and refunds of prior year expenditures) varied year-over-year based on specific circumstances. Ms. Holland then addressed the Fund Balance line, stating that the County utilized approximately \$24.3 million from Fund Balance in FY25 for various purposes. These included a \$6.5 million tax credit for taxpayers, support for the FY25 Capital Improvement Program (CIP), Debt Service totaling approximately \$12.5 million, \$1.7 million in outstanding purchase orders (POs) from FY24, \$2.6 million for Settler’s Market improvements, \$500,000 for property acquisition, and \$287,000 for a one-time staff leave payout. She noted that while FY24 Fund Balance usage was similar, it did not include a tax credit or certain CIP support. She noted that the year-over-year change in revenue, which excluded Fund Balance, was \$7.6 million, primarily due to real estate reassessments. Transitioning to expenditures, Ms. Holland reiterated that all figures were preliminary. She reported that all departments concluded the fiscal year under budget. The PowerPoint presentation displayed expenditures incurred as well as outstanding POs which totaled approximately \$1.3 million at the end of FY25, she noted that this amount would carry into FY26 to facilitate planned purchases and savings were partially attributed to Debt Service. She stated that the County issued new borrowing in December 2024 to support CIP projects, and due to timing, only one Debt Service payment was required during the fiscal year, although two payments were budgeted. She noted that savings were reflected in the final two lines of the presentation WJCC School Division and transfers to other funds since borrowing was planned for both school and County projects. She pointed out that additional savings resulted from lower-than-anticipated personnel costs and deferred purchases due to evolving departmental needs. She stated the savings in the School Division line also reflected year-end savings for FY25, with the County’s proportionate share amounting to approximately \$5.7 million. Ms. Holland stated that according to the FY25 agreement with the schools, the County would retain 10% of these savings (approximately \$570,000), with the remaining 90% (approximately \$5.2 million) committed back to the schools. Ms. Holland provided a brief recap using preliminary figures. She stated that General Revenue Funds were expected to exceed expenditures for FY25 by approximately \$12.7 million. Planned uses for this surplus, as reflected in the Revenues section of the presentation, included the school surplus return, \$4 million for CIP, approximately \$1.9 million for Debt Service, and approximately \$1.6 million allocated to the County’s Unassigned Fund Balance. She then discussed the Fund Balance at the end of FY25. Referring to the PowerPoint presentation, she noted that the FY24 ending Unassigned Fund Balance was \$80.3 million and based on current year activity, \$1.7 million would be added, along with an additional \$230,000 from other Fund Balance categories that closed out Unassigned during the year. She reiterated that the County’s FY25 use of its Unassigned Fund Balance supported improvements at Settler’s Market and the staff leave payout. Ms. Holland highlighted that the County’s fiscal policies required maintaining an Unassigned Fund Balance equal to or exceeding 15% of general governmental expenditures. She remarked, at the end of FY25, this threshold would require approximately \$47 million. She added, after accounting for additions and uses of Fund Balance during FY25, the County’s Unassigned Fund Balance stood at \$79.1 million, or approximately 25.1%, which she described as a healthy reserve. She emphasized that in recent years, Fund Balance had been used for one-time expenditures, such as CIP support, while avoiding its use for operational needs to prevent structural budgetary imbalances. She recommended continued strategic planning to preserve the County’s strong financial position and ensure funding for future expenditures. Ms. Holland then presented first-quarter General Fund revenue for FY26. She noted that the same format was used as in the previous presentation, comparing actual revenue for July-September FY26 to the same period in FY25. She shared because it was still early in the fiscal year, the County had not yet reached its primary Real Estate and Personal Property Tax due dates. She noted that some revenue received in the first three months of FY26 related to the prior fiscal year and was accrued back to FY25. She explained that timing differences accounted for some variances, noting that certain FY25 first-quarter funds were not processed until the second quarter, despite being attributable to the first. She added, excise tax revenue for FY26 had been processed more promptly. She also noted that the decrease in Fund Balance use for FY26 was due to planned uses in FY25, including the \$6.5 million tax credit. She noted that the year-over-year change in first-quarter revenue, excluding Fund Balance, was highlighted in red on the PowerPoint presentation and reflected

increases in general property tax and other local tax revenue. Ms. Holland then reviewed General Fund spending for the first quarter of FY26, which included actual expenditures and outstanding POs. She reported that the County was currently at 31% of budgeted spending for the quarter. She referred to the PowerPoint slide that compared departmental spending to a 25% benchmark, with Ms. Holland noting that expenditures were not accrued evenly throughout the year and that most spending occurs early in the fiscal year. She concluded her remarks on FY25 and the first quarter of FY26 and expressed her willingness to answer any questions the Board might have.

Mr. McGlennon inquired about the status of sales tax revenues for the new year.

Ms. Holland reported that revenues were holding steady, with slight increases compared to the previous year. She noted that figures typically rise during the summer months and the holiday season. Ms. Holland concluded by noting that the data would remain under ongoing review and clarified that reporting typically experienced a two-month lag, since the information is sourced from the state.

3. Draft Policy to Address Data Center Facilities

Ms. Christy Parrish, Zoning Administrator, addressed the Board and provided an update regarding recent amendments to the Zoning Ordinance. She stated that on September 9, 2025, the Board approved changes which required a Special Use Permit (SUP) for data centers located within two general zoning districts. She stated that under the adopted amendment, data centers were not permitted in any other zoning district. She noted that staff had previously presented research outlining both the positive and negative impacts of data centers. Ms. Parrish explained that during the September 9 meeting, the Board directed staff to develop a policy to help mitigate those impacts and in response, staff drafted a policy aimed at addressing anticipated land use concerns associated with data centers. She emphasized that the draft incorporates guidance from other localities, regulatory frameworks, and additional sources. She stated that the proposed policy outlines expectations for land use applications, including general elements such as site-specific conditions, construction management, physical impacts, location, design features, noise, water usage, and electricity consumption. Ms. Parrish added that, while future technological advancements remain uncertain, the policy was designed as a flexible guiding document rather than strict performance standards within an Ordinance, allowing for the integration of sustainable innovations. She concluded by expressing that staff welcomed feedback from the Board on the draft policy.

Mr. McGlennon inquired whether the draft policy suggested that additional areas within the County could be considered for data centers.

Ms. Parrish responded that other areas currently zoned may be suitable, and potential rezonings aligned with the Comprehensive Plan could also be considered. She clarified that the policy was intended to apply County-wide, not to a specific location.

Mr. McGlennon raised concerns about the proposed distance limitations, stating that a 250-foot buffer from residential units may be insufficient. He asked what the impact would be if the buffer were extended.

Ms. Parrish replied that she did not anticipate significant impacts from such a change, as each case would be reviewed individually by the Board. She noted that the current draft specified a 400-foot buffer from occupied properties and 250 feet from historic properties, and that these distances could be adjusted at the Board's discretion.

Mr. McGlennon expressed appreciation for the inclusion of provisions addressing potential future uses of data center sites should they be repurposed.

Ms. Parrish confirmed that this issue had been raised by both the Planning Commission and the Policy Committee, given the uncertainty surrounding future technological developments. She noted that zoning considerations had addressed this concern.

For public awareness, Mr. McGlennon referenced media coverage highlighting opposition to data center locations, citing concerns over construction-related disruptions and increased energy demands. He noted that these challenges would likely persist. He also mentioned Henrico County's initiative to use data center revenue to fund affordable housing, which faced significant public opposition, an example he suggested the Board keep in mind.

Mr. Hipple recommended that the Board visit an operational data center to better understand its community impact to assist with making an informed decision. He noted that suitable locations may exist in the upper and lower parts of the County, but fewer options would be available in the central area. He inquired whether the policy would specify site placement to avoid proximity to residential neighborhoods. Additionally, he suggested using part of the data center revenue to enhance the Grove Community with amenities like a grocery store and recreation center, and offering comparable benefits to the upper County if suitable.

Mr. McGlennon agreed with Mr. Hipple's suggestion and emphasized the importance of being prepared should a proposal for a data center arise, even if none were currently under consideration.

Ms. Null voiced concerns regarding water usage. She referenced another county that required data centers to operate with closed-loop systems and suggested exploring similar approaches. She noted, although the County received its water from the City of Newport News, she proposed utilizing river water to minimize local impact. She also expressed concern over electricity consumption, noting that some data centers received discounted rates while residents pay higher prices an imbalance that could cause public dissatisfaction.

Mr. Hipple concurred with Ms. Null's concerns about electricity and emphasized that the burden should not fall on citizens. He suggested evaluating SWIFT (Sustainable Water Initiative for Tomorrow) as a potential water supply solution, noting that options exist but must be assessed for feasibility and benefit to the County.

Ms. Larson supported the idea of visiting a data center and remarked that certain areas of the County, despite contributing significantly to taxes, had not received substantial investment. She referenced Anheuser-Busch and Busch Gardens as major revenue sources and acknowledged that while data centers could generate considerable income, they also present challenges. She thanked staff for their prompt and thorough work on the draft policy.

Mr. McGlennon also expressed gratitude to staff for their efforts in compiling a comprehensive report.

Mr. Icenhour, also in agreement, commented on the level of detail and thoughtfulness in the report. He concluded the discussion by confirming that the item would be added to the Agenda for the next Board meeting for approval consideration.

Ms. Parrish asked if the Board had any additional items to include, no further comments were made. She then followed up on the suggestion to visit a data center, stating she would reach out to colleagues and coordinate with County Administration.

Mr. Icenhour supported the idea, referencing past Virginia Association of Counties (VACo) conferences and conversations with knowledgeable counterparts. He expressed confidence that contacts could be established to arrange site visits and affirmed that a day trip would be worthwhile for the Board.

Ms. Larson added that VACo had produced several podcasts on data centers, including one featuring Ms. Juli Briskman, Supervisor for the Algonkian District of Loudoun County, who shared her experiences.

4. Overview of the Landscape Ordinance

Mr. Paul Holt, Director of Community Development, presented an overview of the County's Landscape Ordinance and two related land use cases. Using a PowerPoint presentation, he covered the Ordinance's foundation through several Comprehensive Plans (1975-2021), highlighting its 35-year history and alignment with public input and planning goals. He summarized the Ordinance's purpose, objectives, and minimum requirements, which include planting standards, protection of existing vegetation, and screening for buildings, roadways, parking lots, and incompatible land uses. He emphasized the need for professional design, use of native and diverse plant species, and ongoing maintenance by property owners. Mr. Holt also outlined the Ordinance's flexibility, such as allowances for modifications, substitutions, and credits for existing trees provided the final plan met or exceeded Ordinance standards. He then reviewed two land use cases: one on Jamestown Road (approved in 2021) and another on Fenton Mill Road (approved in 2008), both of which still required landscaping installation. He noted that only the Board could amend adopted proffers or SUP conditions and that staff had offered mitigation options where applicable. Mr. Holt concluded by inviting questions from the Board.

Ms. Larson acknowledged receiving Mr. Holt's presentation the previous day and mentioned that while she had reviewed it briefly, she intended to take additional time for a more thorough review. She expressed her appreciation for the County's landscaping efforts, noting her admiration for the overall appearance of the community. She also shared her reasons for inquiring about the Landscape Ordinance and concluded by thanking staff for the information provided.

Ms. Null raised concerns regarding the case in her district on Fenton Mill Road. She stated that she had spoken with the property owner, who indicated a willingness to add more landscaping along the roadway, although much of the area was already covered. She noted that the owner reportedly had 300 additional shrubs for planting to meet requirements. Ms. Null questioned whether the current requirements were excessive, especially given the site's remote location.

Ms. Larson followed up by asking whether the owner could request an amendment to the approved plan through the Board.

Mr. Holt responded that any changes to the plan would indeed require Board approval. He explained that the site in question had 447 feet of road frontage, and under the adopted SUP conditions, the approved plan called for 54 trees and 162 shrubs. He noted that if the owner submitted an amended application, staff could reevaluate the requirements using the current minimum Code standards to assess any differences from the original plan.

Ms. Null confirmed that the owner would need to return to the Board for an amendment.

Mr. Holt affirmed this and added that only the Board had the authority to modify adopted SUP conditions. He offered to assist in preparing a staff report for Board consideration as part of the public hearing process.

Mr. McGlennon shared that he had been working with County staff and a group of volunteers to develop a tree program. He recommended establishing clear requirements and offering incentives to expand the tree canopy, particularly in support of broader goals such as mitigating heat islands and preventing erosion. He noted that addressing individual concerns through proffer amendments would be acceptable. Looking ahead to spring, he expressed hope that new and innovative ideas would emerge to support tree preservation and growth. He also emphasized

the importance of protecting existing trees from invasive vines, which often led to their decline, rather than focusing solely on replanting. Additionally, he suggested that the Landscape Ordinance be revisited in the spring as the workgroup continued its efforts.

Mr. Hipple responded by emphasizing the importance of recognizing the distinct needs of urban and rural areas when considering the approach. While acknowledging the County's natural beauty, he expressed concern that excessive tree planting can sometimes create challenges. He shared his frustration with current requirements that could mandate tree planting on commercial properties, which could result in trees interfering with power lines. He stressed the need for balance and cited the impact current regulations had on both his commercial and residential properties.

Ms. Larson stated that she did not disagree with Mr. Hipple's comments and agreed that a balanced approach would be essential. She expressed appreciation for the comprehensive report and discussion.

Ms. Null thanked Mr. Holt for the information he provided.

5. 2026 Legislative Agenda

A motion to Approve the Legislative Agenda was made by John McGlennon, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: McGlennon, Null, Hipple, Larson, Icenhour Jr

Mr. Adam Kinsman, County Attorney, addressed the Board to present an overview of the 2026 Legislative Agenda. He explained that the agenda was developed annually and described the process behind its formation. He noted, this year's agenda included several new proposals submitted by staff and Board members, along with items carried over from previous years. He noted that the agenda was divided into two sections: action items and position statements. Among the new proposals were a repeal of Virginia Code §58.1-3818.C to allow the County to enact an Admission Tax; amendments to §58.1-3321 and §58.1-3330 of the Code of Virginia to factor inflation into annual real property reassessments; an amendment to Virginia Code §24.2-604 to extend the 400-foot "No Contact" rule to apply to entire buildings rather than just entrances; a proposal to fully remove the spending cap on school support positions; a recommendation to eliminate budget language that modifies the distribution of excess fees collected by Clerks of the Circuit Courts under Virginia Code §17.1-285; and support for legislation addressing the growing issue of deed theft. Mr. Kinsman went on to explain how the legislative program was used throughout the year. He noted that Lobbyists typically asked at the beginning of the session which items the County supported or opposed. He noted that the agenda served as a reference point for those discussions and helped him communicate the Board's positions when working with the Virginia Municipal League (VML), VACo, and other legislative contacts. He noted, once finalized, a resolution would be created to formally adopt the agenda. He concluded by inviting questions and asked the Board to consider adopting the resolution if it was found it satisfactory.

Mr. Icenhour asked whether the resolution would be adopted at the next Regular meeting.

Mr. Kinsman clarified that the resolution was included in the current meeting Agenda packet and confirmed that action could be taken during the meeting.

Mr. Icenhour then referenced a letter he received, which had also been sent to the City of Williamsburg, expressing concern about the rise in deed theft. He emphasized the need to address the issue and suggested implementing a notification system to alert registered property owners of any changes or submissions.

In response, Mr. Kinsman explained that the General Assembly typically referred larger issues to a working group that typically would meet throughout the summer. He noted that a legislator would then sponsor the proposal for consideration in the General Assembly. He noted that he had not yet seen the outcome of the current working group but had heard that it may involve notarial and clerical processes, which he felt were appropriate. He assured the Board that he would keep them informed.

Mr. Icenhour also commented on the proposed amendment to §58.1-3321 and §58.1-3330, noting that it was included in VACo's Legislative Agenda. He mentioned that during a recent Mayors and Chairs meeting, he learned of a jurisdiction proposing legislation that would allow the General Assembly to hire technicians to review speed camera footage, a task currently handled by Police Departments. While he was uncertain about the legal implications, he believed this could significantly reduce the demand on police resources. He said he would try to identify the jurisdiction and gather more information to explore whether the County could support a similar initiative.

Mr. Kinsman responded that he would monitor the issue and consider including it in the County's Legislative Agenda.

Mr. Hipple asked whether there was a way to compare the County's list with those of other jurisdictions and highlight items that were commonly supported.

Mr. Kinsman replied that this would require additional effort, as each locality develops its Legislative Agenda on a different timeline. However, he said he would work towards a more regional approach next year.

Mr. Stevens suggested reviewing other Legislative Agendas prior to the County's meeting with legislators and noted that neighboring localities often share similar priorities. He acknowledged that coordinating the process described by Mr. Hipple could be challenging but felt that referencing shared items during discussions with state legislators would be beneficial.

Mr. McGlennon added that the legislative programs of VML, VACo, and the Virginia Coalition of High Growth Communities could be useful resources for identifying both general and County-specific priorities.

Mr. Kinsman agreed and noted that VML and VACo often sought input from local practitioners.

Ms. Null expressed interest in including impact fees on the agenda.

Mr. Kinsman responded that the current Impact Fee Ordinance was nearly unworkable and was rarely used by localities, as it primarily applied to roadways. He noted that the issue had not gained much traction so far.

Ms. Larson offered additional comments, stating that she believed the County's lobbyists would need to be particularly active this year. She recalled that last year there was an effort to redirect speed camera revenue from localities to the Virginia Department of Transportation (VDOT). She emphasized that the County must remain proactive on several key issues. She expressed disappointment that increased funding for local road improvements was not prioritized, noting that approximately \$9 billion had been allocated for tax relief. She voiced concern that while schools remain underfunded and VDOT lacks sufficient resources, the Commonwealth was not adequately addressing its core responsibilities. She stressed the importance of staying engaged with the legislative program and expressed hope that lobbyists would advocate strongly for these critical issues.

6. Government Center Update

Mr. Bradley Rinehimer, Assistant County Administrator, provided the Board with an update on the Government Center project. He shared that ongoing collaboration with various groups, including employees and builders had focused on creating functional and welcoming spaces for both staff and the public. He reported that value engineering had begun for the library addition, with efforts underway to reduce costs through coordination with library staff, architects, and builders. Mr. Rinehimer also announced the decision to move forward with installing solar panels on the building's roof. He noted that a contract was currently being negotiated with Dominion Energy (Dominion), which would cover installation costs and remove the panels after 25 years. He noted that if the County wished to continue utilizing solar panels, the panels could be replaced at that time. He estimated the solar installation would save the County approximately \$500,000. He noted that the early site work package was approved at the previous Board meeting, authorizing Mr. Stevens to enter into the agreement. He anticipated finalizing the details within the week for Mr. Stevens' signature. He stated that the Stormwater and Resource Protection Division had been working with contractors to hold preconstruction meetings outlining stormwater requirements. He went on to note that a few site-related issues with Dominion remained, which included the removal of overhead wires which he hoped would be resolved this week. He confirmed that the skatepark officially closed on Sunday and that plans for a groundbreaking ceremony in November were underway. He concluded by welcoming any questions from the Board.

Ms. Larson acknowledged the significance of the skatepark as a gathering space for many residents and expressed interest in the future development at the Warhill site. She emphasized the importance of providing the public with accurate information, especially amid differing opinions on the Government Center project. She confirmed with Mr. Rinehimer that citizens could reach out to him directly with questions.

Mr. Rinehimer affirmed that he would be available to speak with concerned residents and shared that he had already spoken with a citizen earlier that day. He also mentioned conversations with a group of skatepark users who expressed enthusiasm about the new facility, viewing it as an opportunity to build an improved skatepark.

Mr. Icenhour shared that during a recent visit to a children's summer camp, he heard appreciation from both organizers and campers regarding the planned skatepark at Warhill.

Mr. McGlennon recalled a previous Board meeting where young residents advocated for the skatepark, describing it as a valuable lesson in civic engagement. He asked Mr. Rinehimer to clarify that the trees on the Government Center site were relatively young and not hardwoods typically considered for preservation.

Mr. Rinehimer confirmed that most of the trees were pine and were planted in the mid-1980s, according to County mapping records.

Mr. Hipple added that he remembered when the area was open field and noted that the trees were indeed newer and all pine. He emphasized that trees would be replanted around the property to benefit the community.

Mr. Rinehimer confirmed that tree buffers would be included as required by planning regulations.

Ms. Larson thanked Mr. Rinehimer for the update.

F. BOARD CONSIDERATION(S)

1. Contract Award- \$823,162 -James City County Court Support Building HVAC Replacement

A motion to Approve the James City County Court Support Building HVAC Replacement was made by Ruth Larson, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Larson, McGlennon, Null, Hipple, Icenhour Jr

Mr. Mark Abbott, Capital Projects Coordinator, presented an update to the Board regarding the replacement of the HVAC system at the Court Support Building. He explained that the existing system had reached the end of its useful life and required full replacement. He noted that the project incorporated recommendations from a recent mechanical engineering analysis aimed at improving system performance and energy efficiency. He went on to note that the scope of work included the removal of the current HVAC equipment, installation of four new rooftop units, and upgrading the ductwork and control systems to ensure proper airflow, humidity control, and temperature regulation. Mr. Abbott stated that the new system would be more reliable and energy-efficient, meeting modern standards for performance and occupant comfort. He added that construction would be scheduled to minimize disruption to ongoing court operations and concluded by offering to answer any questions.

Ms. Null inquired about the number of bids received for the project.

Mr. Abbott responded that the County would use its existing annual contract for HVAC services, awarded to ABM Industries.

2. James City County Branding Changes

A motion to Approve Concept A was made by Michael Hipple, the motion result was Passed.

AYES: 4 NAYS: 0 ABSTAIN: 1 ABSENT: 0

Ayes: Hipple, Null, McGlennon, Icenhour Jr

Abstain: Larson

Before introducing Ms. Megan Phinney, Graphic Designer, Mr. Stevens shared that the County had used its current logo for many years. He expressed interest in reintroducing the County seal, noting positive feedback about the previous design. He noted that Ms. Phinney had updated the seal following a Board discussion in September, which generated ideas for modification. He stated that she developed several iterations and planned to present the top three. Mr. Stevens emphasized there was no urgency to adopt a new seal immediately, though he hoped to finalize it in time for the upcoming 250th Commemoration and other events.

Ms. Phinney thanked the Board for its feedback from the September 23 meeting and reiterated the goal of the seal redesign. She stated that based on the Board's suggestion for a more vibrant color palette, she created multiple versions and worked with County staff to narrow them down to three final concepts. She provided a brief overview of the design changes and invited questions or comments from the Board.

Mr. Hipple expressed a preference for concept A, describing it as clean and crisp. He ranked concept C second and B third, noting that A had a simpler appearance compared to the others.

Mr. Icenhour agreed, stating that the blue background made the ship stand out and that concept A was his preferred choice, though he was open to any of the three.

Ms. Null favored concepts C and A, expressing less interest in concept B.

Ms. Larson preferred concept B, appreciating the green tones that echoed the flags in the design.

Mr. McGlennon noted that all three concepts effectively represented the County and praised Ms. Phinney's work. He leaned toward concept A but also expressed interest in concept B.

Mr. Stevens reminded the Board that a resolution was available for consideration and that only a final concept selection would be needed to proceed.

Mr. Icenhour acknowledged the general support for concept A but wanted to confirm each member's preference.

Mr. McGlennon asked Ms. Phinney which design was most favored by staff.

Ms. Phinney responded that while opinions were divided, concept A received the most support.

Mr. Icenhour and Ms. Larson thanked Ms. Phinney for her hard work.

G. BOARD REQUESTS AND DIRECTIVES

Ms. Null shared that she attended the Halloween for Heroes event at the Law Enforcement Center, noting it drew over 2,000 attendees and that it continues to be a meaningful annual tradition.

Ms. Larson reported attending the State of Greater Williamsburg event at Colonial Heritage, which featured speakers including an unnamed Chief Economist, Dan Roberts, Vice President of Research and Strategy for the Virginia Tourism Corporation, and Douglas Schmidt, the inaugural dean of William & Mary's School of Computing, Data Sciences & Physics. She highlighted Kongsberg Gruppen as a major sponsor and expressed appreciation for the company's community involvement. She also attended the "Stars, Stripes & Strategy: VA250 Briefing," hosted by Visit Williamsburg and the Greater Williamsburg Chamber of Commerce, where the County participated in discussions about the 250th Commemoration. She noted that the event attracted 225 attendees. Ms. Larson stated that she had missed several events due to a family emergency involving her mother and expressed gratitude to York County and Riverside Doctors' Hospital for their care, as well as to Fire Chief Ryan Ashe. She regretted missing the Patriots Colony beam signing but looked forward to its continued community investment. With enthusiasm, she noted her participation in the Alzheimer's Walk with the County's team of 35 members, she celebrated the successful fundraising effort. She thanked Mr. Stevens for promoting the event and expressed pride in the County's involvement. She also thanked New Town for hosting and the Alzheimer's Association for its work.

Mr. McGlennon thanked Ms. Larson for organizing the Alzheimer's Walk team and noted its success. He shared that he read *We the Kids* by David Catrow to 2nd graders at James River Elementary School as part of a reading session. He also noted that he attended the State of Transit - Hampton Roads 2025 event, where he noted growing reliance on public transit and the innovative work being done, including by Williamsburg Area Transit Authority. He expressed his appreciation for the opportunity to attend. Mr. McGlennon shared that he met with Jason Thornton, Executive Director of Literacy for Life, who shared that the organization had experienced a 20% cut in federal funding. Mr. McGlennon stated that he would speak with the County Administrator concerning potential support. He also raised concerns about increasing food insecurity due to reduced funding for food programs. He mentioned that he would be donating all or partial of his household's tax rebate to local organizations such as Grove Christian Outreach Center, Virginia Peninsula Foodbank, House of Mercy, and FISH. He added that he attended the Olde Towne Medical & Dental Center Board (OTMDC) Board meeting, where concerns were raised about the potential loss of tax credits that help individuals afford health insurance. He emphasized the importance of supporting clinics like OTMDC and Lackey Clinic, which served residents on a sliding scale or offered free services.

Mr. Icenhour shared that he attended the Mayors and Chairs meeting and found it to be productive. He highlighted discussions on employing technicians to analyze speed camera footage and emphasized the importance of ongoing collaboration with nearby jurisdictions. In response to a question from Ms. Larson, he clarified that school bus cameras were not specifically discussed, but the use of technicians for speed camera review was being considered by at least one locality.

Ms. Larson expressed interest in expanding that approach to school bus camera violations, citing the manpower involved in police review.

Mr. Icenhour shared that he also participated in a call with VACo staff to prepare for the upcoming Finance and Elections Committee meeting. He noted that Jim Regimbal of Fiscal Analytics, Ltd. would be presenting and that he had been asked to moderate the session.

Mr. Hipple commented that he agreed with Mr. McGlennon's concerns about food insecurity and proposed a community-wide food drive. He suggested a friendly challenge among staff, boards, and community members to fill the dais with food donations.

The Board expressed support for the idea.

Mr. Icenhour added that he donated monthly to the Salvation Army and emphasized the growing need for community support. He voiced his commitment to contributing to any collective efforts to assist those in need.

H. REPORTS OF THE COUNTY ADMINISTRATOR

Mr. Stevens noted that while Halloween is not an official County holiday, he wanted to share some suggested guidelines with the community. He recommended trick-or-treating hours between 6-8 p.m. He advised residents to use porch lights to indicate participation. He also relayed safety tips from the County's Police Department, encouraging thoughtful costume choices, close supervision of children, group outings for older children, and heightened awareness of visibility and traffic. Mr. Stevens then announced three upcoming community meetings for the 2026 Parks & Recreation Master Plan. He shared that the meetings would be held on Thursday, November 6 at James River Elementary School, Thursday, November 13 at the James City County Recreation Center, and Wednesday, November 19 at the James City County Library on Croaker Road, all beginning at 6:30 p.m. He also provided an update on leaf collection. He noted that the Jolly Pond Road Convenience Center would accept leaves free of charge from November 1 through the end of January. He shared that curbside pickup would be organized by voting district: Berkeley and Roberts Districts from December 1-5, Jamestown and South Powhatan from December 8-12, and Stonehouse and North Powhatan from December 13-17. He noted that callback collections would be scheduled as needed during the week of December 18.

I. CLOSED SESSION

A motion to Enter a Closed Session was made by Michael Hipple, the motion result was Passed.
AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0
Ayes: Hipple, Null, Larson, McGlennon, Icenhour Jr

At approximately 2:49 p.m., the Board entered Closed Session.

At approximately 3:15 p.m., the Board re-entered Open Session.

A motion to Certify the Board only spoke about those items indicated that it would speak about

in Closed Session was made by John McGlennon, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Null, Larson, McGlennon, Icenhour Jr

1. Discussion of the award of a public contract involving the expenditure of public funds, and discussion of the terms or scope of such contract, where discussion in an open session would adversely affect the bargaining position or negotiating strategy of the public body, pursuant to Section 2.2-3711(A)(29) of the Code of Virginia, and pertaining to the contract for the joint operation of the Williamsburg Regional Library System between York County, James City County and the City of Williamsburg.
2. Certification of Closed Session

J. ADJOURNMENT

1. Adjourn until 5 pm on Wednesday, November 12, 2025, for the Regular Meeting (being held on Wednesday because of the Veterans Day Holiday)

A motion to Adjourn was made by Barbara Null, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Null, Larson, McGlennon, Icenhour Jr

At approximately 3:15 p.m., Mr. Icenhour adjourned the Board of Supervisors.

MINUTES
JAMES CITY COUNTY BOARD OF SUPERVISORS
REGULAR MEETING
COUNTY GOVERNMENT CENTER BOARD ROOM
101 MOUNTS BAY ROAD, WILLIAMSBURG, VA 23185
November 12, 2025
5:00 PM

A. CALL TO ORDER

B. ROLL CALL

Michael J. Hipple, Powhatan District
Barbara E. Null, Stonehouse District
Ruth M. Larson, Berkeley District
John J. McGlennon, Vice Chair, Roberts District
James O. Icenhour, Jr., Chair, Jamestown District

Scott A. Stevens, County Administrator
Adam R. Kinsman, County Attorney

Mr. Icenhour stated that County staff had requested a postponement of Public Hearing(s) Item No. 3. An Ordinance to amend and reordain Chapter 10, Solid Waste, Refuse and Recycling, of the Code of James City County, Virginia. He mentioned for public notification purposes that since the Public Hearing had been advertised the Public Hearing would be opened at this meeting and remain open until the Board's December 9, 2025, Regular Meeting. Mr. Icenhour noted that no staff presentation would be given at this meeting. He advised that any individuals who signed up to speak would be allowed to do so, but only one opportunity to speak during the Public Hearing process was allowed.

Mr. Icenhour stated that the Pledge Leader would be introduced by Supervisor Hipple.

Mr. Hipple introduced the Pledge Leader Kaia London and gave highlights of her various interests and activities.

C. MOMENT OF SILENCE

D. PLEDGE OF ALLEGIANCE

1. Pledge Leader - Kaia London, a 2nd grade student from DJ Montague Elementary
Kaia led the Board and citizens in the Pledge of Allegiance.

E. PRESENTATION

1. Commendation for Service - Jackie Silvia

Mr. Cameron Boone, Assistant Treasurer, addressed the Board noting that he was speaking this evening on behalf of Ms. Jennifer Tomes, Treasurer, who was unable to attend the meeting. He acknowledged Ms. Silvia's 20 years of service to James City County, 10 years with the Treasurer's Office and 10 years with the General Services Department. Mr. Boone underscored Ms. Silvia's far-reaching influence, noting she was an invaluable asset not only to her office colleagues but also to members of the Treasurers' Association of Virginia. He noted that her respected status was a direct result of her extensive experience, deep knowledge, and keen insights. Mr. Boone further noted that her positive and encouraging spirit would be sorely missed. He reaffirmed his gratitude for her contributions to the County.

The Board and audience applauded.

Mr. Icenhour cited the Commendation for Service for Ms. Silvia.

The Board and audience applauded.

Ms. Silvia addressed the Board extending her thanks to County citizens and employees, the Board of Supervisors, and County Administration. She noted that she had enjoyed her tenure with the County. Ms. Silvia expressed her hope that young professionals starting their careers at James City County would have a similar pleasant experience and contribute to its success.

The Board and audience applauded.

2. Good Samaritan Recognition

Ms. Larson began her presentation by thanking Mr. Bob Tubbs for bringing the story to the Board's attention. She formally recognized Delegate-elect Jessica Anderson and Supervisor-elect Tracy Wainwright in the audience. Ms. Larson observed that the community had gathered this evening not just to remember a tragedy, but also to celebrate the extraordinary bravery and compassion that were hallmarks of the community. She stated that on October 5, 2024, a horrific act of violence occurred in James City County, an act that could have ended two lives but instead it revealed the very best of who we are as neighbors, citizens, and public servants. Ms. Larson expressed that the actions of good Samaritans Patrick O'Brien, Master Sergeant John Rattay, Sarah Copeland, combined with the exceptional professionals of the County's Fire Department and EMS crews from Fire Stations 3 and 5, were directly responsible for saving the lives of Ms. Molly Haskins and her son, Mr. Luke Haskins, who were in attendance. She explained that Mr. Gavin Coopler, a teenager, who remained calm under pressure, called 911 and captured crucial evidence, leading to an arrest within an hour. Ms. Larson noted that the act reminded everyone that heroes were diverse, appearing in all forms and ages. She expressed her gratitude to the County's first responders, the good Samaritans, and Ms. and Mr. Haskins, whose strength, grace, and perseverance served as a powerful reminder to the community of what it meant to overcome, to heal, and to inspire. Ms. Larson expressed her gratitude to all honorees, acting on behalf of the Board of Supervisors, the Berkeley District constituency, and the County as a whole.

The Board and audience applauded.

Ms. Haskins addressed the Board and citizens stating that on October 5, 2024, her and her son's lives changed forever. She noted that she had stopped at a red light on Centerville Road, where a stranger next to them had opened fire on her car. Ms. Haskins mentioned that she remembered the sound of shattering glass, shock of pain, and the horrible realization that her son had been injured. She stated that she attempted to drive to her original destination, Jamestown High School, where the marching band was waiting and where she felt she would be safe and could get help. Ms. Haskins explained that her injuries were so grave that she lost consciousness and had to pull over. She emphasized that the primary focus should be on subsequent events, specifically the courage and professionalism demonstrated by three individuals. She recognized

Mr. O'Brien, Master Sergeant Rattay, and Ms. Copeland, who saw her stopped vehicle, and with complete disregard for their own safety, immediately began actions that saved her and her son's lives. Ms. Haskins praised Mr. O'Brien's significant medical expertise, noting that as a former Emergency Room nurse, he quickly used his shirt to manage her extensive bleeding and helped her breathe, allowing her to regain consciousness. She emphasized that his professional training enabled him to perform immediate triage and provide the arriving first responder team with detailed, skilled information that allowed them to take immediate action. Ms. Haskins recognized Ms. Copeland, who utilized her background in Special Education and her training in remaining calm during uncertain times. She stated that Ms. Copeland climbed into the vehicle to secure it from rolling further, as she had not had the opportunity to put it in park. Following Mr. O'Brien's medical guidance, Ms. Copeland then searched Ms. Haskins for additional injuries and addressed the most apparent one. Lastly, Master Sergeant Rattay applied his military first-aid training, utilizing supplies from his personal vehicle, to stop the bleeding from Mr. Haskins' arms after first helping him get comfortable in the grass. She noted that Master Sergeant Rattay and Mr. Haskins shared a common interest in playing the trumpet; he used this connection to keep Mr. Haskins calm and distracted until the ambulance arrived. Ms. Haskins emphasized the immense bravery of the individuals, stating that their actions could not be overstated, especially as no one knew if the shooter was still in the vicinity. She added that both Mr. O'Brien and Master Sergeant Rattay displayed compassion and courage by rendering aid, despite the significant personal risk of having their own daughters in their vehicles at the time. Ms. Haskins acknowledged Mr. Coopler, Mr. Haskins' friend, who was in the vehicle that day with them. She noted that, despite surviving a horrific attack, Mr. Coopler did not freeze up with fear and shock. Instead, in that crucial moment, he acted with remarkable bravery and foresight to capture the video that not only became the definitive proof but also provided crucial information to the police in order to apprehend the criminal in an expedited manner. Ms. Haskins commended his bravery and actions. She commented that the Fire and EMS crews responded promptly and performed extraordinary life-saving work. She highlighted the critical nature of the emergency response, noting that the medical team administered a roadside blood transfusion, stabilized Mr. Haskins, and arranged for a helicopter landing to transport her to life-saving care. She credited their training, teamwork, and speed as the decisive factors that made the difference between life and death. Ms. Haskins extended her thanks to the County's Police Department, the Commonwealth's Attorney's Office, and everyone who worked tirelessly to bring justice. She stated justice was served, but their ability to be present today was a direct result of the compassion shown. Ms. Haskins expressed gratitude to her neighbors and friends within the community for their unwavering support, for consistently checking in, and for providing strength during their most challenging times. She noted as Thanksgiving approached, she found herself profoundly grateful not only for her survival but for the people who enriched her life. Ms. Haskins viewed Thanksgiving as a time for connection, gratitude, and appreciating loved ones, friends, and community. She also emphasized that for her family, it was also a moment to acknowledge second chances and thank those who saved them. Ms. Haskins extended a heartfelt thank you to Busch Gardens for offering Christmas Town passes for everyone involved. She extended an open invitation to all the heroes, friends, and families to join them for a simple post-meeting gathering centered on friendship, laughter, and a shared celebration, rather than any formal ceremony. She reiterated her thanks and concluded her remarks.

The Board and audience applauded with a standing ovation.

Fire Chief Ryan Ashe addressed the Board and citizens, stating that he wanted to present the Life Saving Award to the four recognized individuals on behalf of the Fire Department.

The Board and audience applauded.

3. Proclamation - 20th Annual Model Railroad Show

Mr. Icenhour read aloud the proclamation.

Mr. Icenhour asked the Ford's Colony Model Railroad Club members to come to the podium to receive the proclamation.

Mr. Gale Treiber, President of Ford's Colony Model Railroad Club, addressed the Board noting its 20th Railroad Show would be held on December 6 and 7. He mentioned the considerable effort that was invested in the event, but found it gratifying to see the children and families enjoying it and thanked the Board.

The Board and audience applauded.

4. Parks and Recreation Awards

Ms. Arlana Fauntleroy, Director of Parks & Recreation, addressed the Board noting that it was her honor and pleasure to share the outstanding accomplishments of the County's Parks & Recreation Department. She stated at the Virginia Recreation & Park Society (VRPS) Annual Conference, the County's Parks & Recreation Department earned seven top honors. She highlighted the top honor awards 1) Best Health and Wellness Initiative: Wellness at Work Men's and Women's Symposium; 2) Best New DEI (Diversity, Equity, and Inclusion Initiative: Exceptional Expeditions; 3) Most Creative Marketing Strategy: Legacy Hall Showcase; 4) Best New Facility: Outdoor Fitness Court; 5) Distinguished Private Sector: Eastern Virginia Mountain Bike Association; 6) Distinguished Volunteer Service: Judy Kinshaw-Ellis; and 7) Distinguished Service Award: Kelley Herbert.

The Board and audience applauded.

Ms. Fauntleroy stated that she wished to present an honorable mention, clarifying it was not part of the official awards ceremony. She recognized Ms. Angie Sims, the County's Volunteer and Resource Coordinator, and Co-Chair for the VRPS Eastern Service Area, who had received the VRPS President's Award. She emphasized that achieving these rewards was a collective effort, made possible by an amazing and driven team. Ms. Fauntleroy proceeded to invite several members of the Parks & Recreation Department staff to join her at the podium. She acknowledged Ms. Alisha Berkley, Administrative Coordinator III, Ms. Carla Brittle, Tourism and Recreation Centers Administrator, Mr. Tyler Cobb, Operations Manager II, Ms. LaKeia Henderson, Budget Management Specialist, Ms. Kelley Herbert, Recreation Services Administrator, Mr. Jerrod Hurr, Parks Administrator, Ms. Sarah O'Reilly, Operations Manager III, Mr. Alister Perkinson, Assistant Director of Parks & Recreation, Ms. Sims, Ms. Patrice Snead, Senior Accounting Technician. She noted that although these individuals were unable to attend, they contributed significantly to many of these projects: Mr. Mark Aker, Program Coordinator II, Ms. Joy Johnson, Senior Communications and Marketing Specialist, Ms. Tracy Newson, Program Coordinator III, and Mr. Trayton Ripley, Program Coordinator I. Ms. Fauntleroy expressed her gratitude to the Board and County Administration for the significant support and for fostering a culture that allows the County to deliver its best work.

The Board and audience applauded.

F. PUBLIC COMMENT

1. Mr. Scott Myers, 5007 Victory Boulevard, Suite C-241, was not in attendance.

2. Ms. Donnie McDaniel, Executive Director of Community of Faith Mission, P.O. Box 6357, addressed the Board noting that the organization provides the emergency shelter program for the Greater Williamsburg area. She expressed her gratitude for Ms. Larson's attendance and support at the Olde Towne Medical and Dental Center nonprofit event. Ms. McDaniel informed the Board that a copy of the emergency shelter program schedule had been included in its

Agenda Packet. She specified that 12 of the 18 weeks of services were conducted in James City County and noted that over 30% of emergency shelter attendees had previously been residents of the County. Ms. McDaniel reported that 6% of the emergency shelter attendees were from Hampton and Newport News. She added that these attendees indicated a preference for this location due to its smaller size and better food. She indicated that 23% of the emergency shelter occupants held jobs yet could not afford housing in the area, and most of these individuals worked in the hospitality industry. Ms. McDaniel highlighted the crucial role of hospitality workers in the community and addressed the difficulties that arise from a scarcity of affordable housing options for them. She discussed homelessness case management and the need for adequate funding to support these individuals. Ms. McDaniel thanked the Board for its time and consideration.

3. Ms. Sheree Beauford, 8594 Pocahontas Trail, addressed the Board noting she was present to share concerns from her neighbors and friends in the Grove area regarding potential data center facilities. She thanked the Planning Commission, County staff, and the Board of Supervisors for putting the Special Use Permit (SUP) process for data center facilities in place. Ms. Beauford requested Board consideration to refrain from data center development in the Grove area, arguing the location was already saturated with commercial and industrial facilities. She emphasized the greater need for affordable housing within the Grove area.

4. Mr. John Beauford, 8594 Pocahontas Trail, addressed the Board to discuss potential data center facilities. He mentioned his affiliation with Grove Connections and extended his gratitude to all parties involved for their work in implementing the SUP process for data center facilities. Mr. Beauford stated his discussion on data center facilities he gathered from AI information. He noted that Virginia hosts the world's largest data center market, with an estimated 70% of global internet traffic passing through facilities in Northern Virginia. Mr. Beauford touched on network connectivity, infrastructure, location, and economic incentives. He explained that many data center facilities, which typically do not generate operational income and were often owned by partner companies like Google, Amazon, or Microsoft. Mr. Beauford discussed the unreliability of data center facilities taxes due to the variable nature of depreciation factors. He highlighted the drawbacks of data center facilities.

5. Mr. Chris Woodfin, 98 Meadowcrest Trail, addressed the Board to discuss the proposed Consolidated Government Center. He clarified that his discussion centered on the project's funding, not whether he supported or opposed the building itself. Mr. Woodfin expressed confusion regarding the Board's actions, noting that despite the Board advising in June that it had not yet approved the building or its funding, a vote was taken at the last Regular Meeting on October 14 to approve the early site work package. He attributed the project's funding, to his belief that all finances originated from the Economic Development Authority Resolution passed on October 28, 2024. Mr. Woodfin noted that under the state code, the Board of Supervisors lacked the authority to take on long-term debt that would obligate a future board. He further noted that the Board had four election opportunities to propose the project as a referendum, but a legal case was initiated seeking an injunction to halt further construction actions until the Board conducts a referendum, as required by the Code of Virginia. Mr. Woodfin concluded his remarks and thanked the Board for its time.

G. CONSENT CALENDAR

1. Authorization for Leave Payout

A motion to Approve was made by Ruth Larson, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Icenhour Jr, Larson, McGlennon, Null

2. Grant Application to the Community Flood Preparedness Fund – Round 6

A motion to Approve was made by Ruth Larson, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Icenhour Jr, Larson, McGlennon, Null

3. Resolution of Chesapeake Bay Preservation Ordinance Violation at 900 Kingsmill Road

A motion to Approve was made by Ruth Larson, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Icenhour Jr, Larson, McGlennon, Null

4. Resolution of Erosion and Stormwater Management Ordinance Violation at 900 Kingsmill Road

A motion to Approve was made by Ruth Larson, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Icenhour Jr, Larson, McGlennon, Null

5. Minutes Adoption

A motion to Approve was made by Ruth Larson, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Icenhour Jr, Larson, McGlennon, Null

The minutes Approved for Adoption included the following meeting:

- o September 23, 2025, Business Meeting

H. PUBLIC HEARING(S)

Mr. Icenhour acknowledged Mr. Jack Haldeman as the Planning Commission representative at the meeting.

1. SUP-24-0029. 4059 Ironbound Road Communications Facilities Replacement

A motion to Approve was made by Michael Hipple, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Icenhour Jr, Larson, McGlennon, Null

Mr. Kyle Sirico, Planner, addressed the Board noting that Mr. Harold Timmons of Tower Engineering Professionals, had applied on behalf of Dominion Energy for an SUP to allow for the construction of a 176-foot microwave transmission tower with ground-mounted equipment. He stated that the proposed tower would replace the existing tower at 4059 Ironbound Road. Mr. Sirico mentioned that the tower's function was to provide point-to-point communication between Dominion Energy facilities and workers through microwave transmission. He noted that the property was zoned M-1, Limited Business/Industrial, and designated as Mixed Use in the Comprehensive Plan. Mr. Sirico stated that an SUP was required for any communication tower that exceeded 40 feet in height. He further stated that the proposed tower would be 170 feet tall with a six-foot lightning rod and would be equipped with directional antennas. Mr. Sirico noted that the tower would have the capacity to accommodate future antennas as needed. He stated that to mitigate potential impacts, staff reviewed the proposal against the County's performance standards. He noted that the policy for this industrial location called for minimal intrusion, specifically defining this as nothing being visible above the tree line. Mr. Sirico added that while the applicant's visual analysis revealed the tower would be visible from three of the 12 vantage points, relocating the tower 175 feet to the rear of the property significantly lessened

this impact. He highlighted that the proposal met several other key standards. Mr. Sirico noted that County departments had reviewed the application, with the Fire Department confirming no interference with the Public Safety Communication Network, and the Building Safety and Permits Division finding no issues with the tower's structural analysis. He stated at its October 1, 2025, meeting, the Planning Commission voted 6-0 to recommend approval of the application, subject to the proposed conditions. He noted that staff recommended approval of the application to the Board of Supervisors. Mr. Sirico welcomed any questions the Board might have, adding the applicant was available as well.

Mr. Icenhour asked if the Board had any questions for staff.

The Board declined.

Mr. Haldeman addressed the Board stating that the Planning Commission unanimously voted to recommend approval of the application and also found it consistent with the Comprehensive Plan. He indicated there were no questions of staff at the Planning Commission meeting. Mr. Haldeman noted that one Commissioner supported the application but questioned the applicant on the specific technology used for the point-to-point communication and its alignment with the County's resiliency planning initiative. Mr. Haldeman mentioned another Commissioner had asked the applicant for clarification on the nature of the tower replacement. He advised that one public speaker expressed concern that, in the future, another carrier might rent space on the tower and broadcast 5G, which she believed would have a deleterious impact on public health. Mr. Haldeman shared another Commissioner's observation that the project had minimal visual impact from a distance; the Commissioner noted it was only visible when driving down New Town Boulevard. He concluded his remarks and welcomed any questions the Board might have.

Mr. Icenhour asked if the Board had any questions.

The Board declined.

Mr. Icenhour opened the Public Hearing.

Mr. Icenhour closed the Public Hearing as there were no public speakers.

2. An Ordinance to amend and reordain Chapter 4, Building Regulations, Article VII, Unsafe Buildings and Structures, section 4-76, unsafe buildings and structures, of the Code of James City County, Virginia.

A motion to Approve was made by Barbara Null, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Icenhour Jr, Larson, McGlennon, Null

Mr. Adam Kinsman, County Attorney, addressed the Board noting before the Board was an amendment to the James City County Code, Chapter 4, Section 4-76, unsafe buildings and structures. He explained that while the County Code currently only allows the Fire or Building Official to declare a building unsafe, the Board of Supervisors also has this authority under the Code of Virginia. Mr. Kinsman noted to align the County's policy with state law and create more flexibility, he recommended adopting the attached Ordinance. He mentioned that this Ordinance would allow for more flexible decision-making regarding unsafe buildings. Mr. Kinsman concluded his remarks and welcomed any questions the Board might have.

Mr. McGlennon sought to confirm whether noticeable building damage that endangers public health or safety grants the Board the necessary authority to take action.

Mr. Kinsman confirmed yes, noting it was a on a case-by-case basis. He explained that everything was dependent on specific facts and provided relevant examples to illustrate the

point.

Ms. Null requested clarification on the specific recipient entity the Board would be providing the information to.

Mr. Kinsman replied that the County Administrator was the appropriate contact for reporting. He added that the updated information would be provided once the County's procedures have been revised.

Mr. Icenhour indicated that there was no Planning Commission report on this item.

Mr. Icenhour opened the Public Hearing.

Mr. Icenhour closed the Public Hearing as there were no public speakers.

3. An Ordinance to amend and reordain Chapter 10, Solid Waste, Refuse and Recycling, of the Code of James City County, Virginia.

Mr. Icenhour stated that County staff had requested a postponement of Public Hearing(s) Item No. 3. An Ordinance to amend and reordain Chapter 10, Solid Waste, Refuse and Recycling, of the Code of James City County, Virginia. He mentioned for public notification purposes that since the Public Hearing had been advertised the Public Hearing would be opened at this meeting and remain open until the Board's December 9, 2025, Regular Meeting. Mr. Icenhour noted that no staff presentation would be given at this meeting. He advised that any individuals who signed up to speak would be allowed to do so, but only one opportunity to speak during the Public Hearing process was allowed. Mr. Icenhour stated that there was no Planning Commission report on this item.

Mr. Icenhour opened the Public Hearing and indicated that it would remain open until the Board's December 9, 2025, Regular Meeting.

I. BOARD DISCUSSION(S)

1. Strategic Plan Update

Mr. Jason Purse, Assistant County Administrator, addressed the Board. He noted that, due to the Board's feedback during the June update, additional time had been requested to review documentation for the Strategic Plan. Mr. Purse indicated that there would be no Board action on this item this evening, adding he would use this opportunity to update the Board on the latest public feedback and to outline the expected changes to the Strategic Plan. He noted that he anticipated returning to the Board in December for a final vote. Mr. Purse turned the presentation over to Ms. Leigh Anne King, Director of Clarion Associates.

Ms. King addressed the Board to share the draft Strategic Plan, the result of work conducted over the last two years. She highlighted the purpose of the Strategic Plan. Ms. King discussed the Strategic Plan update objectives to encompass several key initiatives: integrating recently adopted plans and studies, facilitating a new framework to synchronize the work of the Board of Supervisors, County Administration, and other County departments, revising Strategic Plan goals and actions, and establishing a flexible framework for evaluating continuous resource allocation. She outlined specific elements of the Strategic Plan and outlined the connection between the Strategic Plan and Comprehensive Plan. During her presentation on the Strategic Plan, Ms. King noted that "Guiding Principles" had been added as a new component to the framework. The three new principles she identified were Service-Focused, Fiscally Efficient, and Transparent Communications. She presented the key goals from the Strategic Plan, which included updates to current goals and the introduction of a couple of new ones. Ms. King

addressed the schedule of public engagement opportunities relevant to the ongoing Strategic Plan process. She noted that public feedback on the drafted Strategic Plan indicated strong support for the Guiding Principles and Goals, high readability, and interest in its annual implementation and evaluation. Ms. King suggested the following revisions based on public feedback: Add narrative context to better explain the need for adaptability within the plan and its connections to other County planning documents and expand the “Actions” section to include specific new categories, such as stormwater management and examples of potential community partnerships. She concluded her remarks and welcomed any questions the Board might have.

Mr. Icenhour asked if the Board had questions.

The Board declined.

J. BOARD CONSIDERATION(S)

1. Adoption of a Board Policy to Address Data Center Facilities

A motion to Amend the Draft Data Center Facility Policy was made by John McGlennon, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Icenhour Jr, Larson, McGlennon, Null

A motion to Approve the Amended Resolution was made by John McGlennon, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Icenhour Jr, Larson, McGlennon, Null

Ms. Christy Parrish, Zoning Administrator, addressed the Board noting at its October 28, 2025, meeting, County staff presented a draft Data Center Facilities policy to help mitigate impact for discussion. She further explained that the Board discussed the policy and directed staff to present the policy again at a future meeting for consideration and possible adoption. Ms. Parrish stated that staff had made changes to the policy language concerning the sound study following Mr. McGlennon’s receipt of comments and feedback from Grove Connections. She welcomed any questions the Board might have.

Mr. Hipple expressed concern about the suggested policy language requiring data center facilities within the Primary Service Area (PSA), arguing that the area was too highly developed to adequately conceal such large facilities. He specifically noted the limited ability to obscure facilities of that nature within the PSA.

Ms. Parrish replied that she believed the policy was intended to ensure water sources were available. She added that the approval of an SUP would be subject to the Board’s judgement for data center facilities outside the PSA and whether potential resource impacts could be fully mitigated.

Mr. Hipple expressed concern about the proximity of a potential data center facility to residential homes.

Ms. Parrish replied that all necessary resources were located within the PSA and that the data center facilities were permitted on M-2, General Industrial land, under an SUP. She noted that the policy could change at the Board’s discretion.

Mr. Hipple brought up multiple locations in the upper County area that were part of the PSA in

the upper County area. He specifically inquired whether a particular area within the Hankins Industrial Park was included in the PSA.

Ms. Parrish deferred the question to Mr. Paul Holt, Director of Community Development.

Mr. Holt confirmed yes.

Ms. Null inquired whether a data center facility that had a closed water system would be exempt from the requirement of being located within the PSA.

Mr. Holt indicated he did not consider the system entirely sealed because it required an initial fill for the closed water system and might need potential future top-ups.

Mr. McGlennon extended his gratitude for the significant effort invested in the draft data center facility policy. He also underscored the inherent challenges associated with data center facilities, particularly concerning energy consumption, electricity availability, and the ongoing necessity of relying on fossil fuels. Mr. McGlennon appreciated Ms. Parrish's quick response to the Grove Connections feedback. He mentioned listening to Loudon County Board of Supervisors Vice Chair, Michael Turner. Mr. McGlennon noted that Mr. Truner recommended a 1,000-foot buffer zone from occupied residences, as opposed to the 400 feet currently proposed in the draft policy. Subsequently, Mr. McGlennon asked Ms. Parrish about the potential impact of increasing this distance.

Ms. Parrish replied that it would be site-specific. She expressed her belief that the property in the Grove area could accommodate the 1,000-foot buffer; however, she was unsure if the Hankins properties would be able to accommodate that buffer requirement. Ms. Parrish suggested providing the Board with a list of all M-2 zoned properties that could accommodate the 1,000-foot buffer.

Mr. McGlennon indicated a preference for adopting the policy tonight, with the understanding that it could be amended later if the 1,000-foot buffer was found not to substantially impact opportunities for a center of that nature.

Ms. Null agreed with the 1,000-foot buffer.

Ms. Parrish stated that the Board could change the proposed 400-foot buffer to the preferred 1,000-foot buffer.

Mr. McGlennon proposed an amendment to increase the size buffer zone specified in the draft policy, changing the required distance from 400 feet to 1,000 feet.

Mr. Hipple asked if a data facility center developed in Grove, would the Board be willing to allocate a percentage of the revenue towards redevelopment efforts.

Mr. McGlennon replied that the general understanding was that revenue generated by the Skiffes Creek Substation would be allocated to that specific initiative.

Discussion ensued.

Ms. Null noted her understanding that public concern stemmed from data center facilities potential not paying market rates for electricity, and she inquired about the accuracy of that information.

Ms. Parrish replied that she had heard of it.

Ms. Null expressed her conviction that data center facilities, given their significant energy consumption, should be subject to market-rate pricing to rectify a perceived inequity.

K. BOARD REQUESTS AND DIRECTIVES

Mr. Hipple noted he attended the Groundbreaking Ceremony for the new County Consolidated Government Center.

Ms. Null mentioned she attended the grand opening of CEL Critical Power and made positive remarks about the organization and its beneficial aspects to the County. She stated that she volunteered at the Halloween for Heroes event held at the Law Enforcement Center, an event that drew an attendance of over 2,000 people.

Ms. Larson mentioned she participated in the Working Towards Wellness Breast Cancer Walk. She expressed positive remarks about the event. Ms. Larson noted she attended the Groundbreaking Ceremony for the new County Consolidated Government Center. Ms. Larson commented on the Virginia Association of Counties (VACo) Annual Conference, noting that both she and Mr. McGlennon participated in a data center discussion. She mentioned the conference provided a wealth of excellent learning opportunities. Ms. Larson acknowledged Supervisor Icenhour as the Chair of the Finance and Elections Steering Committee, she recognized Supervisor McGlennon as the Chair of the Coalition of High Growth Communities, and Mr. Stevens participated in a Peer-to-Peer Education Lunch and with great participation created a wonderful opportunity to shine a spotlight on James City County. She mentioned that she had concluded her presidential term with VACo and thanked her fellow Board members, County Administration, and staff for their support. Ms. Larson extended congratulations to Supervisor-elect Tracy Wainwright and Supervisor Icenhour on his reelection. She extended her appreciation to Molly and Luke Haskins for their presence today and their acknowledgement of all who rendered aid during their significant time of need.

Mr. McGlennon mentioned that a Community Meeting was held in Grove, where he thanked the County Administrator and staff for their participation in explaining a series of ongoing local projects. He emphasized the need for careful consideration of future amenities and development in the Grove community to compensate for past pressures. Mr. McGlennon congratulated Supervisor Icenhour on his re-election and Supervisor-elect Wainwright. He noted that James City County led the state in early voting turnout, with 40% of registered voters casting their ballots before Election Day (either through early voting or by mail). Mr. McGlennon added that this contributed to the County having one of the highest overall voter turnout rates in the state. He spoke highly of the VACo Annual Conference and praised his colleagues for their pivotal roles within both the conference and the organization throughout this past year. Mr. McGlennon highlighted the community's urgent need for food and recognized James City County's food drive as a way to help support this demand.

Mr. Icenhour stated that the morning after his re-election he went to Kingsmill to make some welcome remarks to the Virginia League of Social Services Executives. He noted that he attended the grand opening of CEL Critical Power. Mr. Icenhour acknowledged the recent passing of Mr. Barry Crane, a retired Colonel of the United States Air Force, and spoke highly of his character and dedicated service to the nation. He expressed his sincere gratitude to Ms. Larson and VACo for the opportunity to speak on Veterans Day, emphasizing how meaningful the experience was to him.

L. REPORTS OF THE COUNTY ADMINISTRATOR

Mr. Stevens recognized the exemplary nature of County staff, using the Parks & Recreation Department's award-winning work as a prime example of the high caliber of employees within the organization. He noted that the County's Annual Repair Fair & Recycling Expo hosted by the Clean County Commission would be held on Saturday, November 22 from 9 a.m. to 1 p.m.

at Warhill High School. Mr. Stevens highlighted additional details about the event and services provided. He extended Happy Thanksgiving wishes to the Board, County citizens, and staff.

M. CLOSED SESSION

A motion to Enter a Closed Session was made by Ruth Larson, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Icenhour Jr, Larson, McGlennon, Null

At approximately 6:50 p.m., the Board entered Closed Session.

At approximately 6:57 p.m., the Board re-entered Open Session.

A motion to Certify the Board only spoke about those items indicated that it would speak about in Closed Session was made by John McGlennon, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Icenhour Jr, Larson, McGlennon, Null

1. Consideration of a personnel matter, the appoint of individuals to County Boards and/or Commissions pursuant to Section 2.2-3711 (A)(1) of the Code of Virginia and pertaining to the Colonial Behavioral Health Board.

A motion to Appoint Mr. Roy Witham to the Colonial Behavioral Health Board for a term that would expire June 30, 2028, was made by Ruth Larson, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Icenhour Jr, Larson, McGlennon, Null

2. Certification of Closed Session

N. ADJOURNMENT

1. Adjourn until 8:30 am on December 5, 2025 for the Joint Meeting at Legacy Hall

A motion to Adjourn was made by Barbara Null, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Icenhour Jr, Larson, McGlennon, Null

At approximately 6:58 p.m., Mr. Icenhour adjourned the Board of Supervisors.

MEMORANDUM

DATE: December 9, 2025

TO: The Board of Supervisors

FROM: Michael D. Woolson, Section Chief - Resource Protection
Andrew Dean, Assistant County Attorney

SUBJECT: Chesapeake Bay Preservation Ordinance Violation - Civil Charge - James T. Duguay, Jr. -
113 Indian Circle

Attached is a resolution for consideration by the Board of Supervisors (the “Board”) involving a violation of the County’s Chesapeake Bay Preservation Ordinance (the “Ordinance”) on property located at 113 Indian Circle and further identified as James City County Real Estate Tax Map Parcel No. 5920200019 (the “Property”). The case involved the clearing of vegetation within the Resource Protection Area (the “RPA”) on the Property outside of the approved clearing limits. This work was done without first obtaining an exception to the Ordinance.

On or about March 27, 2025, County staff received a report of unauthorized clearing on the Property, which was under an active, approved building permit. County staff visited near the site on March 27, 2025, and observed the removal of vegetation within portions of the Property within the RPA that was not authorized. Following the site visit, staff performed research on the Property using County records and discovered that the limits of clearing within the RPA has extended beyond what had been agreed to in writing under Chesapeake Bay Preservation Ordinance Exception, CBPA-24-0070.

In accordance with provisions of the Ordinance, the owner and County mutually came to terms to resolve and settle the violation through the County’s civil charge process. The owner voluntarily signed a Consent Agreement and entered into a Chesapeake Bay Restoration Agreement with the County on October 28, 2025.

The resolution and attachments present additional specific details of the violation. Under the provisions of the Ordinance, the Board may accept civil charges for each violation of up to \$10,000. The owner has agreed to the recommended civil charge of \$1,000 for violation of Section 23-10 of the County’s Chesapeake Bay Preservation Ordinance.

The Chesapeake Bay Preservation Ordinance Civil Penalty Procedures Policy, endorsed by the Board in August 1999, was used by staff as guidance in determining the civil charge amount. The Policy considers the degree of water quality impact and the degree of noncompliance involved in the case. The civil charge amount of \$1,000 is based on a minor water quality impact and a moderate degree of noncompliance.

Staff recommends adoption of the attached resolution, establishing the civil charge for the Chesapeake Bay Preservation Ordinance violation presented.

MDW/AD/ap
CBViol113IndianCir-mem

Attachments:

1. Resolution
2. Location Map
3. Consent Agreement
4. Restoration Agreement
5. Restoration Plan
6. 1999 Civil Charge Policy

RESOLUTION

CHESAPEAKE BAY PRESERVATION ORDINANCE VIOLATION - CIVIL CHARGE -

JAMES T. DUGUAY, JR. - 113 INDIAN CIRCLE

WHEREAS, Mr. James T. Duguay, Jr., is contracted to build a single-family dwelling on a certain parcel of land commonly known as 113 Indian Circle, Williamsburg, Virginia, and designated as Parcel No. 5920200019 within the James City County Real Estate Tax Map system (the “Property”); and

WHEREAS, on or about March 27, 2025, Mr. James T. Duguay, Jr., removed trees and disturbed ground within a defined Resource Protection Area (“RPA”) on the Property without prior approval of an exception to the County’s Chesapeake Bay Preservation Ordinance (“CBPO”), impacting the RPA; and

WHEREAS, Mr. James T. Duguay, Jr., has executed a Consent Agreement to remedy the above-described violation of the CBPO; and

WHEREAS, Mr. James T. Duguay, Jr., has agreed to pay a total of \$1,000 to the County as a civil charge pursuant to Section 23-18 of the CBPO; and

WHEREAS, the James City County Board of Supervisors accepts the civil charge in full settlement of the CBPO violation, in accordance with Section 23-18 of the Code of the County of James City.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, hereby authorizes and directs the County Administrator to accept the \$1,000 civil charge from Mr. James T. Duguay, Jr., as full settlement of the Chesapeake Bay Preservation Ordinance violations at the Property occurring on or about March 27, 2025.

James O. Icenhour, Jr.
Chair, Board of Supervisors

ATTEST:

Teresa J. Saeed
Deputy Clerk to the Board

HIPPLE
NULL
LARSON
MCGLENNON
ICENHOUR

VOTES

<u>AYE</u>	<u>NAY</u>	<u>ABSTAIN</u>	<u>ABSENT</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Adopted by the Board of Supervisors of James City County, Virginia, this 9th day of December, 2025.



General Services

107 Tewning Road
Williamsburg, VA 23188
P: 757-259-4080

General.Services@jamescitycountyva.gov

jamescitycountyva.gov

Capital Projects
107 Tewning Road
Williamsburg, VA 23188
757-259-4080

Fleet
103 Tewning Road
Williamsburg, VA 23188
757-259-4122

**Stormwater and
Resource Protection**
101-E Mounts Bay Road
Williamsburg, VA 23185
757-253-6670

Facilities & Grounds
113 Tewning Road
Williamsburg, VA 23188
757-259-4080

Solid Waste
1204 Jolly Pond Road
Williamsburg, VA 23188
757-565-0971

June 11, 2025

Performance Contracting
c/o Jim DuGuay
334 Reboubt Road
Yorktown, Virginia 23692

Re: Resource Protection Area, unauthorized vegetation removal
SRP-25-0014, 113 Indian Circle

Mr. DuGuay:

On March 27, 2025, representatives of the James City County Stormwater and Resource Protection Division became aware of unauthorized clearing outside the approved clearing limits of BLDR-24-0496. This violation is a violation of James City County code section 23-7 of the Chesapeake Bay Preservation Ordinance. The RPA violation is subject to a civil penalty up to \$5,000 per day per violation or a one-time civil charge up to \$10,000 and is subject to restoring the Resource Protection Area (RPA).

To remedy this violation, you must take the following actions:

1. Restore and reestablish the RPA buffer in the over cleared area as depicted in red on the map entitled "113 Indian Circle Restoration Plan", dated April 2, 2025 by LandTech Resources, Inc., as modified by staff. The modifications include:
 - a. Replanting 28 shrubs in the cleared RPA buffer (+/- 980 square feet). Shrubs are defined as a woody plant smaller than 15 feet at maturity, usually having multiple permanent stems branching from or near the ground and may be evergreen or deciduous. Shrubs must be a minimum of 24" tall and a minimum of a 3-gallon pot when planted.
 - b. Mulching the disturbed area to a depth of 4 inches of shredded wood mulch.
 - c. A surety in the amount of \$2,000.00 to guarantee the plantings.
 - d. There shall be a minimum of 90% survivability of all planted material 1 year post planting before the surety would be returned.
2. Enter into a Chesapeake Bay Restoration Agreement with the County; and
3. Payment of a one-time \$1,000.00 civil charge to the County.

Under James City County code section 23-17, Appeals, you may appeal Chapter 23 violations to the Chesapeake Bay Board, in writing, by July 11, 2025. After that date, the matter is no longer appealable to the Chesapeake Bay Board. Please contact our office at 757-253-6823 to discuss this matter by July 11, 2025.

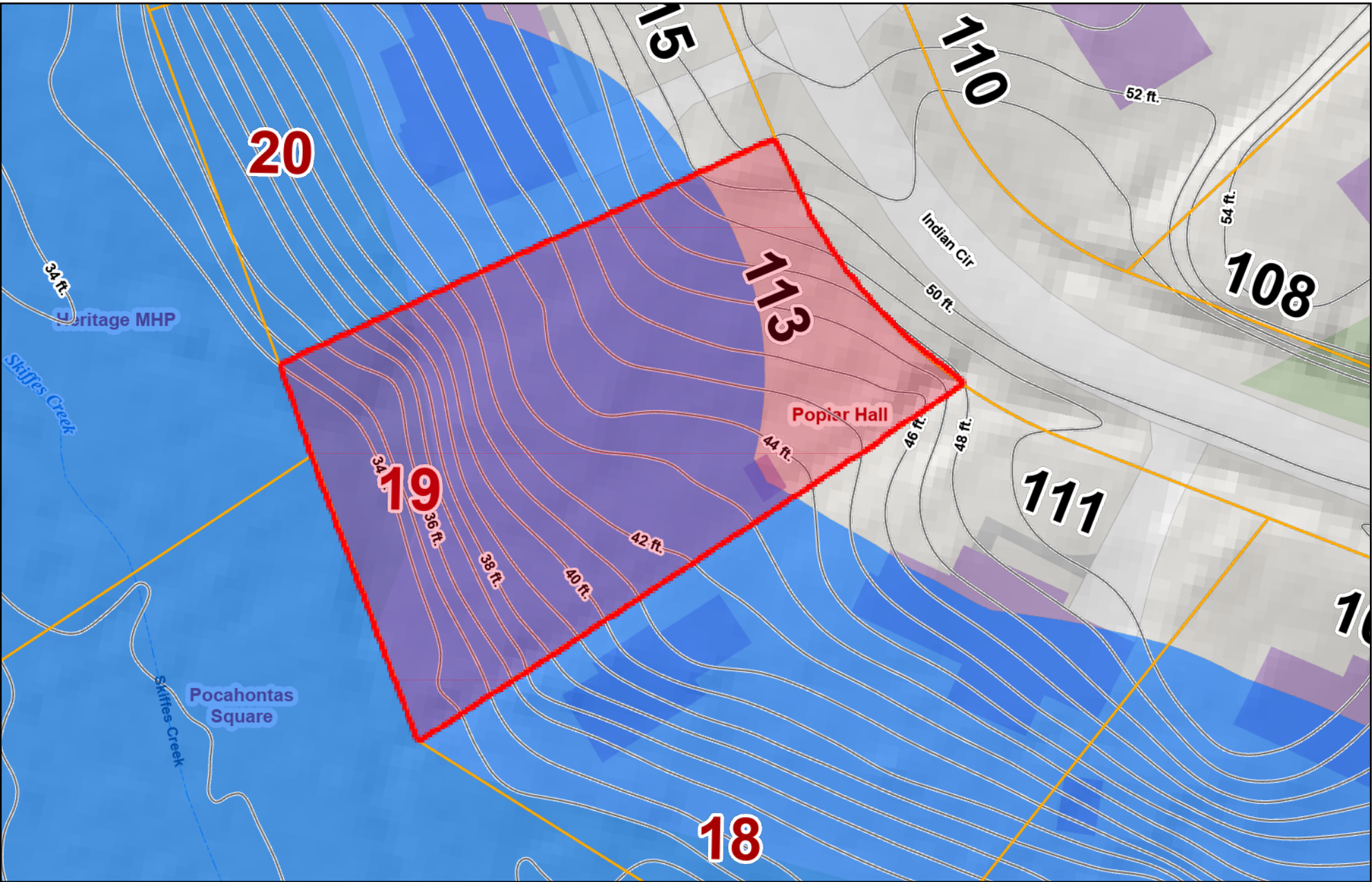
Sincerely,

A handwritten signature in blue ink, appearing to read "Michael Woolson", with a long horizontal flourish extending to the right.

Michael Woolson
Section Chief, Stormwater and Resource Protection Division
757-253-6823
Michael.Woolson@jamescitycountyva.gov

cc: Toni Small, Stormwater and Resource Protection Division Director, via email
Andy Dean, Deputy County Attorney, via email
Paul Holt, Community Development Director, via email
Christy Parrish, Zoning Administrator, via email

113 Indian Circle RPA Violation



James City County, Virginia

THIS MAP IS PROVIDED WITHOUT WARRANTY OF ANY KIND, either expressed or implied, including, but not limited to, the implied warranties of merchantability and fitness for a particular purpose. Site-specific information is best obtained after an onsite visit by a competent professional.

- Parcels
- Street Names
- Contours
- Hydrology
- Resource Protection Area RPA

- County Locations and Facilities
- DESCRIPTION
- Airport

- Attractions
- Boat Ramps
- Camping
- Fire Stations
- Golf Courses
- Hospital
- Hotel
- Industrial Parks
- JCC Misc



Chesapeake Bay Preservation Civil Charge Consent Agreement

THIS AGREEMENT, made on this 28th day of October, by and between James T. Duguay Jr., residing at 334 Redoubt Road, Yorktown, Virginia 23692, ("OWNER") and the COUNTY OF JAMES CITY, VIRGINIA, ("COUNTY").

WHEREAS, the Owner of that certain parcel of land known and identified as 113 Indian Circle has violated or has caused a violation of the James City County Chesapeake Bay Preservation Ordinance, Chapter 23 of the County Code, by unauthorized clearing outside of the approved clearing limits on that aforementioned parcel.

NOW, THEREFORE, to resolve this violation the parties hereto agree as follows:

1. The Owner hereby agrees to provide for the payment of a civil charge in the amount of One Thousand Dollars (\$1,000.00), for the violation of the ordinance described above.
2. In consideration of the Owner's payment of the civil charge, the County agrees to accept the civil charge as the final resolution of this violation and in consideration of this executed agreement the County will not prosecute the Owner under the civil penalty provision provided for within the ordinance.

Once the consent agreement is executed, the County will proceed with processing the civil charge in accordance with the provisions of Section 23-18(b) of the Chesapeake Bay Preservation ordinance. This includes scheduling the case on the consent calendar at an upcoming Board of Supervisor regular meeting.

*State of Virginia
County of York*
The foregoing instrument was acknowledged before me this October 28, 2021 by James T. Duguay, Jr., who is personally known to me or who has produced a Virginia driver's license as identification.
Dana Woods Johnson
By: _____

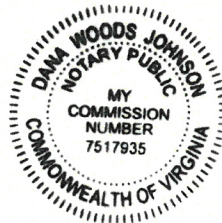
OWNER:

JAMES T. DUGUAY, JR.

COUNTY OF JAMES CITY, VIRGINIA

Approved as to form:

County Attorney



Plant List

Qty	Name	Size
Shrubs		
5	Winterberry, <i>Ilex verticillata</i>	3 gal.
5	Virginia sweetspire, <i>Itea virginica</i>	3 gal.
4	Beautyberry, <i>Callicarpa americana</i>	3 gal.

- Any substitutions must be approved by the Stormwater and Resource Protection Division prior to planting.
- All plants (90%) must be surviving at least 12 months post planting prior to surety release.
- All planting must occur in the red-shaded area,
- Shrubs shall be spaced a minimum of 5 feet from all other plant material.

June 11, 2025

ALL EROSION AND SEDIMENT CONTROL MEASURES SHALL BE INSTALLED AND MAINTAINED IN ACCORDANCE WITH THE "VIRGINIA EROSIONS AND SEDIMENT CONTROL HANDBOOK 1992 THIRD EDITION". THE CONTRACTOR SHALL BE THOROUGHLY FAMILIAR WITH ALL APPLICABLE MEASURES CONTAINED THEREIN WHICH MAY BE PERTINENT TO THIS PROJECT.

BUILDING INFORMATION

PROPOSED BUILDING IS A 2-STORY FRAME
PROPOSED GARAGE IS 1 BAY / FRONT LOADING
FIRST FLOOR 712 S.F.

SITE INFORMATION

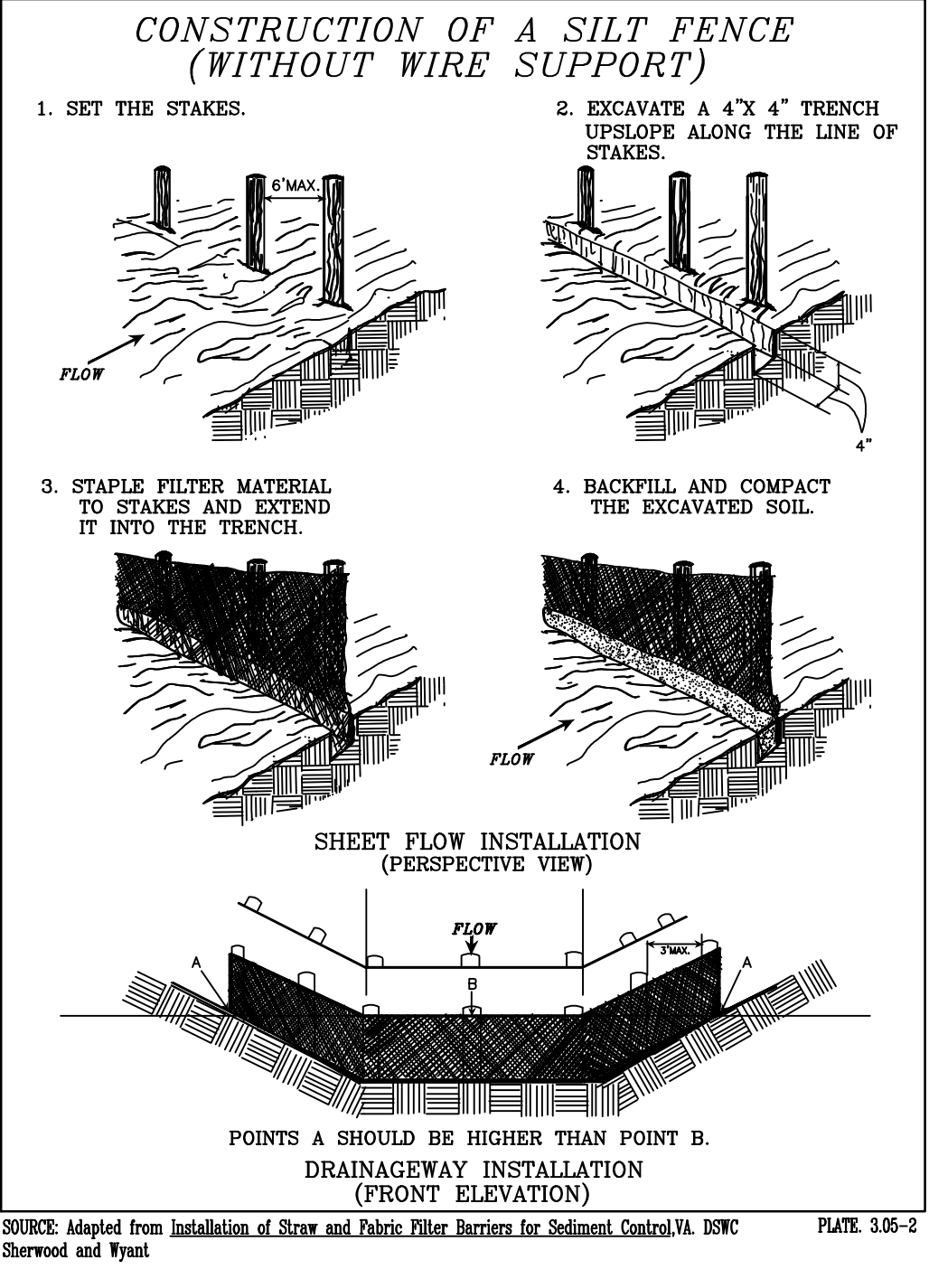
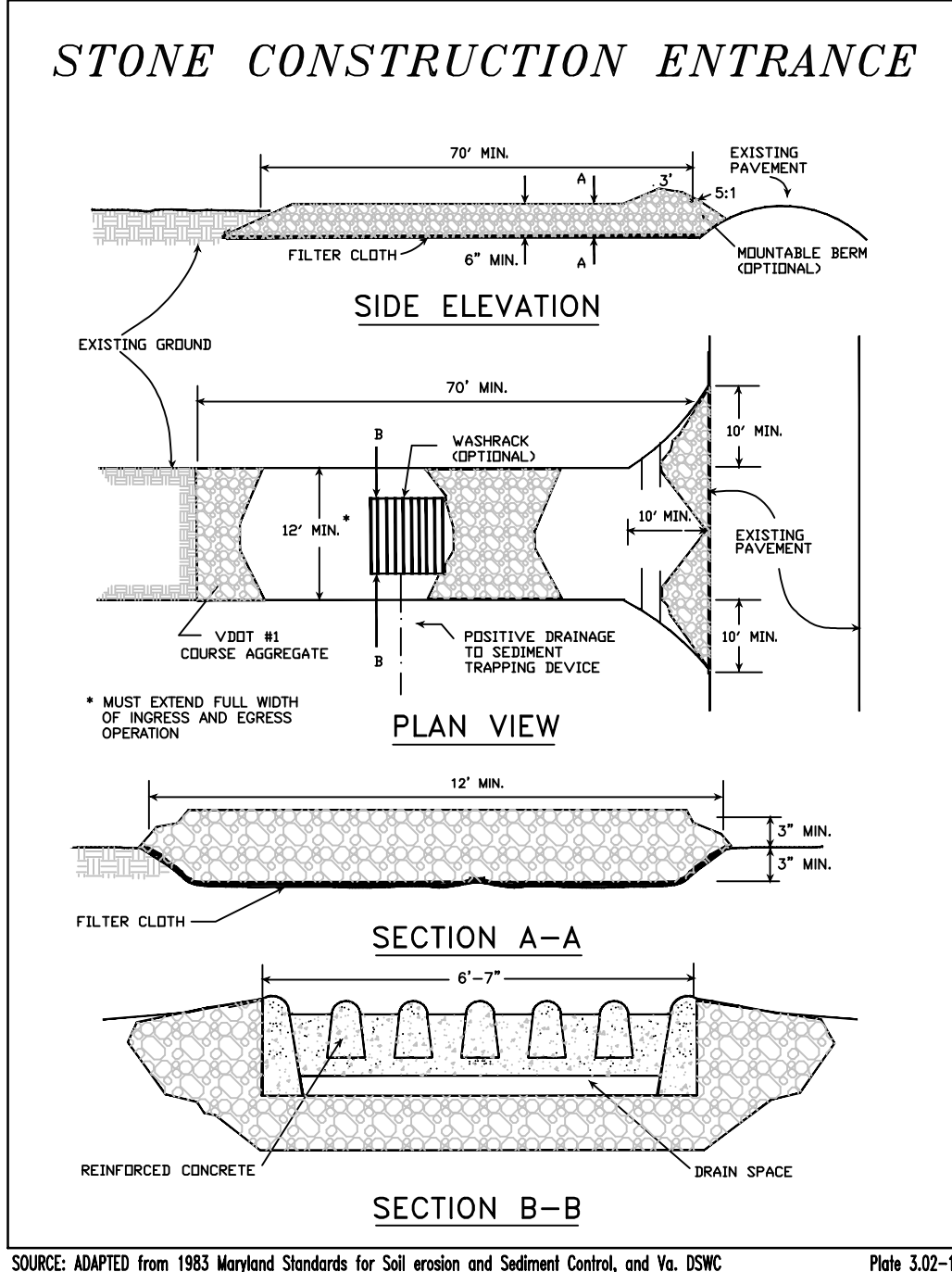
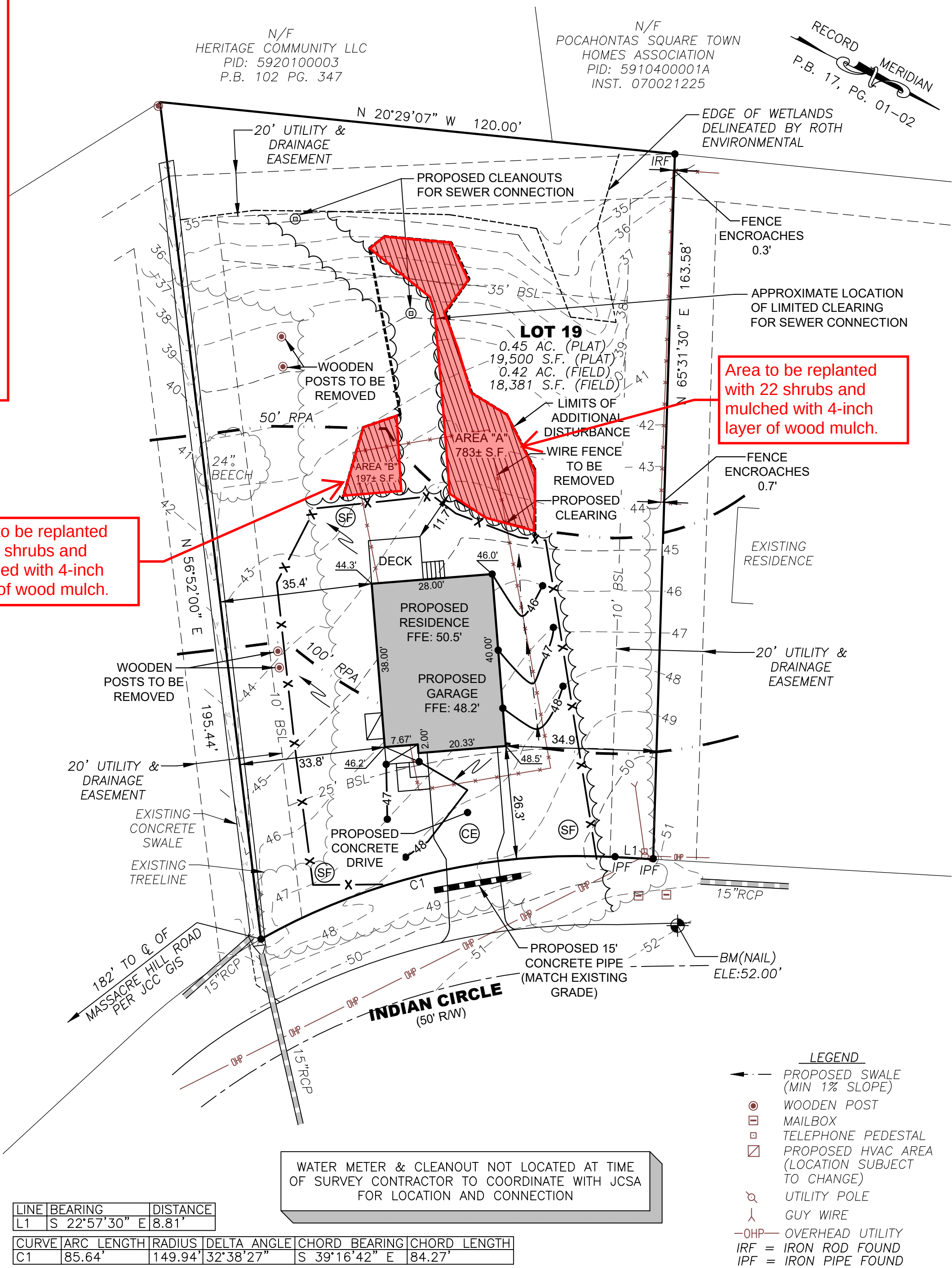
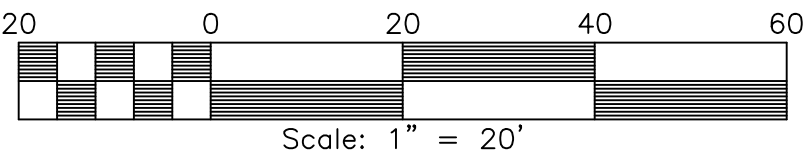
LOT NUMBER 19, PHASE 1,
JAMES CITY COUNTY
TOTAL AREA: 19,500 S.F. / .448 AC.
IMPERVIOUS AREA: 1,782 S.F. / 0.041 AC.
IMPERVIOUS AREA IN 100' RPA: 1,079 S.F. / 0.025 AC.
IMPERVIOUS AREA IN 50' RPA: 0 S.F. / 0 AC.
DISTURBED AREA: 6,266 S.F. / 0.144 AC.
DISTURBED AREA IN 100' RPA: 2,859 S.F. / 0.066 AC.
DISTURBED AREA IN 50' RPA: 0 S.F. / 0 AC.
PARCEL ID: 5920200019
ZONING DISTRICT: R2 GENERAL RESIDENTIAL
PROPERTY IS LOCATED IN AN RMA & RPA
EXISTING SITE IS WOODED AS SHOWN

BUILDING SETBACK (SBL)

FRONT: 30'
REAR: 25'
SIDE: 10'

EXISTING ADDRESS:

113 INDIAN CIRCLE
WILLIAMSBURG, VIRGINIA



DATE: 5/9/2023
DRAWN BY: NDP
PROJECT No. 23-122
FILE NAME: 23-122.DWG
REFERENCES:
P.B. 17, P.G. 01-02

113 Indian Circle
Restoration Plan

Date: June 10, 2025

NO.	DATE	REVISION / COMMENT / NOTE
3	4/2/2025	REVISED TO SHOW LIMITS OF NEW DISTURBANCE
2	3/26/2025	REVISED TO SHOW SEWER CONNECTION
1	7/23/2024	REVISED TO ADD MITIGATION PLAN

LRI
LANDTECH
RESOURCES, INC.
ENGINEERING & SURVEYING CONSULTANTS
205 Bullfants Blvd., Suite E, Williamsburg, VA 23188
Ph: (757) 565-1677 Fax: (757) 565-0782
web: landtechresources.com



Chesapeake Bay Restoration Agreement

THIS AGREEMENT by and between James T. Duguay, Jr. (the "Contractor"), and the County of James City, Virginia, a political subdivision of the Commonwealth of Virginia (the "County").

WHEREAS, the Contractor is performing work on a certain tract of land located at 113 Indian Circle, and further identified as Parcel Identification Number 5920200019, (the "Property") which is located in the County; and

WHEREAS, restoration of vegetation within portions of the Property is the responsibility of the Contractor and required by the County as shown on a plan designated as 113 Indian Circle Restoration Plan, dated June 10, 2025, and prepared by County; and

WHEREAS, the Contractor has posted sufficient bond, letter of credit, certified or cashier's check, or escrow funds (collectively the "Security Instrument"), pursuant to existing ordinances, approved as to form by the County Attorney, and with surety satisfactory to the County in the amount of two thousand dollars (\$2,000.00) guaranteeing the installation of the improvements before December 31, 2025.

NOW, THEREFORE, the parties agree as follows:

1. The Contractor covenants and agrees that on or before December 31, 2025, it will, without cost to the County, construct to the approval of the County all physical improvements as required by the Chesapeake Bay Preservation Ordinance of the County, or shown on the development plans approved by the County (the "Improvements"). If, in the sole judgment of the County, circumstances beyond the control of the Contractor prevent the Contractor from completing the Improvements in the time set forth herein, then the County may grant an extension of time for completion of the Improvements and in such instance the County may require an amended Security Instrument approved as to form by the County Attorney, and with surety satisfactory to the County in an amount to guarantee the installation of the Improvements.

2. If the Contractor fails to properly complete the Improvements, the County may complete, or cause to have completed, the Improvements, and charge the costs thereof to the Contractor who will be liable to the County for all costs incurred by the County, or the County may draw the amount necessary from the surety to complete or cause to have completed the Improvements. The Contractor hereby grants the County and its agents and contractors, access to the property to install the Improvements required under this Agreement.

3. If the County calls, collects, or otherwise draws on the Security Instrument pledged under this Agreement, the Contractor agrees to either pay, or have the County use the proceeds of the draw to pay a reasonable administrative fee of \$35.00, plus any costs actually incurred by the County in drawing on the Security Instrument. The charge for an administrative fee plus costs shall apply regardless of whether the County later accepts a renewal or amendment of the Security Instrument.

4. This Agreement does not relieve the Contractor of any responsibilities or requirements placed upon them by the various ordinances of the County applicable to such development of the Property, and the development of the Property will be done in strict accordance with such ordinances.

5. If the Contractor faithfully executes each and every requirement of the Chesapeake Bay Preservation Ordinance and the provisions of this Agreement, and further indemnifies, protects, and saves harmless the County from all loss, damage, expense, or cost by reason of any claim, suit, or action instituted against the County or its agents or employees thereof, on account of or in consequence of any breach on the part of the Contractor, then the County will release the Security Instrument.

[SIGNATURES ON FOLLOWING PAGE]

IN WITNESS WHEREOF, the parties, being first duly authorized, have affixed their signatures below:

The Contractor:

Contractor's Authorized Representative:

ATTEST:

JAMES T. DUGWAY JR. PRESIDENT
(Print Name & Title)

(Signature)

By: _____

(Signature)



State of Virginia
County of York

The foregoing instrument was acknowledged before me this October 28, 2025 by James T. Dugway Jr., who is personally known to me or has produced a Virginia driver's License as identification.

Dana Woods Johnson
Dana Woods Johnson

Approved as to form:

COUNTY OF JAMES CITY, VIRGINIA

Adrianne
County Attorney

By: _____

duardal
County Agent

My Commission Expires
April 30, 2026

DATE: November 3, 2025

Chesapeake Bay Preservation Ordinance Civil Penalty Procedures
(As adopted by the Board of Supervisors - August 19, 1999)

Principle

All violations of the Ordinance will be prosecuted to obtain an acceptable remedy. All RPAs and associated buffers that are disturbed without an exception or waiver granted in accordance with the provisions of the Ordinance will be restored on a 2:1 replacement basis.

Process

The process will be to document the violation with a Notice Of Violation that states the conditions necessary to bring their site into compliance with the Ordinance. If there is a failure to follow the terms stipulated in the Notice, the County will file suit to take the violator to court where civil penalties of up to \$5000 per day can be assessed. However, if the violator cooperates with all provisions of the Notice and remedies the violation, we will not file suit. An exception would be if we can determine that the violation was intentional as would be the case if we had prior contact with the violator regarding the matter of the RPA restrictions.

Penalty

In order to serve as a deterrent, even in the event of a cooperative restoration settlement, civil charges will be sought. Under current state law, the Board of Supervisors must approve all civil charges. The amount of the civil charge recommended will be dependent on the violation's impact on water quality and the degree of non-compliance. Violations that are more severe and will take longer to be restored to an acceptable condition will have larger charges recommended by staff. Violations comprising less than 100 square feet of disturbance or the removal of no more than three trees will not have a civil charge recommended unless there have been prior violations by the violator. The maximum civil charge is \$10,000 per violation.

The following table presents a matrix that will guide staff recommendations on the establishment of a civil charge for a specific violation. The amounts presented are not absolute and are intended to be a guide. Each violation will have several unique characteristics that will require the exercise of judgment in arriving at a civil charge. Charges in each case could vary by up to 100% depending on the specific circumstances involved.

<u>Civil Charge Determination</u>				
Water Quality Impact	Significant	\$5000	\$7500	\$10,000
	Moderate	\$1500	\$3000	\$4500
	Minor	\$500	\$1000	\$1500
		Minor	Moderate	Major
Degree of Non-Compliance				

Water Quality Impact

The impact of a given violation will be determined based on several factors. It involves more than just the square footage of impact; it also addresses the relative environmental value of the resource lost. Factors that will be considered as they relate to the violation's impact on water quality include the size of the violation, the number of trees and other vegetation removed, the size and maturity of the vegetation removed, the amount of tree canopy removed, the amount of ground disturbance involved, etc. Mitigating factors that will be considered are whether the vegetation removed would have qualified for removal if a request was made in accordance with the Ordinance. The Ordinance allows for the removal of vegetation weakened by age, storm, fire or other natural causes or vegetation that is dead, diseased or dying. These factors will be used to determine how much of the functional value of the buffer was lost and how long it will take for the function to be recovered.

Degree of Non-compliance

This factor will be used to assess the motivation behind the violation. Factors that will be considered in assessing the degree of non-compliance are degree of willfulness, history of non-compliance, and cooperation. Unintentional violations that are cooperatively restored will not be charged the same as intentional violations that are difficult to resolve.

MEMORANDUM

DATE: December 9, 2025

TO: The Board of Supervisors

FROM: Michael D. Woolson, Section Chief - Resource Protection
Andrew Dean, Assistant County Attorney

SUBJECT: Chesapeake Bay Preservation Ordinance Violation - Civil Charge - Keystone Homes Corporation - 4396 Landfall Drive

Attached is a resolution for consideration by the Board of Supervisors (the "Board") involving a violation of the County's Chesapeake Bay Preservation Ordinance (the "Ordinance") on property located at 4396 Landfall Drive and further identified as James City County Real Estate Tax Map Parcel No. 4732400084 (the "Property"). The case involved the removal of vegetation and creation of a lawn within a Resource Protection Area (the "RPA") on the Property. This work exceeded the allowable amounts on the plan of development.

On or about August 8, 2025, County staff received a report of unauthorized activity on the Property. In accordance with provisions of the Ordinance, the violator and County mutually came to terms to resolve and settle the violation through the County's civil charge process. The violator voluntarily signed a Consent Agreement and entered into a Chesapeake Bay Restoration Agreement with the County on November 18, 2025.

The resolution and attachments present additional specific details of the violation. Under the provisions of the Ordinance, the Board may accept civil charges for each violation of up to \$10,000. The violator has agreed to the recommended \$1,000 civil charge for violation of Section 23-10 of the County's Chesapeake Bay Preservation Ordinance.

The Chesapeake Bay Preservation Ordinance Civil Penalty Procedures Policy, endorsed by the Board in August 1999, was used by staff as guidance in determining the civil charge amount. The Policy considers the degree of water quality impact and the degree of noncompliance involved in the case. The civil charge amount is based on a significant water quality impact, a major degree of noncompliance, and the voluntary restoration of a portion of the RPA.

Staff recommend adoption of the attached resolution, establishing the civil charge for the Chesapeake Bay Preservation Ordinance violation presented.

MDW/AD/tm
CBViol4396LndFallDr-mem

Attachments:

1. Resolution
2. Notice of Violation
3. Location Map
4. Consent Agreement
5. Restoration Agreement
6. Restoration Plan
7. 1999 Civil Charge Policy

RESOLUTION

CHESAPEAKE BAY PRESERVATION ORDINANCE VIOLATION - CIVIL CHARGE -

KEYSTONE HOMES CORPORATION - 4396 LANDFALL DRIVE

- WHEREAS, Keystone Homes Corporation, is the owner of a certain parcel of land commonly known as 4396 Landfall Drive, Williamsburg, Virginia, and designated as Parcel No. 4732400084 within the James City County Real Estate Tax Map system (the "Property"); and
- WHEREAS, on or about August 8, 2025, Keystone Homes Corporation caused removal of vegetation and creation of a lawn within a defined Resource Protection Area on the Property without prior approval of a plan of development or a land disturbing permit in violation of the County's Chesapeake Bay Preservation Ordinance; and
- WHEREAS, Keystone Homes Corporation executed a Consent Agreement to remedy the violation of the County's Chesapeake Bay Preservation Ordinance; and
- WHEREAS, Keystone Homes Corporation agreed to a Chesapeake Bay Restoration Agreement to restore vegetation and remove the lawn on the Property to a condition that protects the natural resources of the Property, the County, and the Chesapeake Bay watershed; and
- WHEREAS, Keystone Homes Corporation agreed to pay a total of \$1,000 to the County as a civil charge pursuant to the County's Chesapeake Bay Preservation Ordinance; and
- WHEREAS, the James City County Board of Supervisors accepts the civil charge in full settlement of the Chesapeake Bay Preservation Ordinance violation, in accordance with Section 23-18 of the Code of the County of James City.
- NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, hereby authorizes and directs the County Administrator to accept the \$1,000 civil charge from Keystone Homes Corporation as full settlement of the Chesapeake Bay Preservation Ordinance violation at the Property occurring on or about August 8, 2025.

James O. Icenhour, Jr.
Chair, Board of Supervisors

ATTEST:

Teresa J. Saeed
Deputy Clerk to the Board

HIPPLE
NULL
LARSON
MCGLENNON
ICENHOUR

VOTES

AYE NAY ABSTAIN ABSENT

_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Adopted by the Board of Supervisors of James City County, Virginia, this 9th day of December, 2025.



General Services

107 Tewning Road
Williamsburg, VA 23188
P: 757-259-4080

General.Services@jamescitycountyva.gov

jamescitycountyva.gov

Capital Projects

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101-E Mounts Bay Road
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757-253-6670

Facilities & Grounds

113 Tewning Road
Williamsburg, VA 23188
757-259-4080

Solid Waste

1204 Jolly Pond Road
Williamsburg, VA 23188
757-565-0971

NOTICE OF VIOLATION

of James City County's Environmental Regulations

November 13, 2025

Keystone Homes Corporation
c/o C. Roger Mclellon
PO Box 2470
Poquoson, Virginia 23662

**Re: Chesapeake Bay Preservation Ordinance Violation
Natural Open Space Easement Violation
Erosion and Stormwater Management Program Violation
4396 Landfall Drive, PIN 4732400084**

On August 8, 2025, representatives of the James City County Stormwater and Resource Protection Division became aware of unauthorized vegetation removal from the resource protection area (RPA) and natural open space (NOS) easement at 4396 Landfall Drive. Upon site inspection, it was confirmed that vegetation removal had and was currently occurring within the RPA and NOS at the property. There are no active requests on file for work within the RPA or NOS with the Stormwater and Resource Protection Division for this property.

Section 23-7 of the James City County Chesapeake Bay Preservation Ordinance which regulates activities within the RPA, prohibits the removal of vegetation and the creation of a sightline without approval from the Stormwater and Resource Protection Division. This activity is a violation of the ordinance, subject to a Civil Charge of up to \$10,000.00.

Deed Restriction #4 of the recorded Deed of Easement for Natural Open Space (Instrument 010005145), which James City County is entitled to enforce, states "The Easement Property shall remain in its natural condition with respect to natural leaf litter or other ground-covering vegetation, understory vegetation or shrub layer, and tree canopy. The activities of Grantor within the Easement Property shall be limited to those which do not remove or damage any vegetation or disturb any soil . . . with the expressed written consent of the County Engineer."

Section 8-14 of the James City County Erosion and Stormwater Management Ordinance requires stormwater management best management practices (BMPs) to be properly maintained through an enforceable long-term maintenance strategy. As Natural Open Space easements are considered BMPs for overall stormwater compliance for the Landfall at Jamestown subdivision, this activity is a violation of the ordinance, subject to a Civil Charge of up to \$32,500.00 for each day of the violation.

To remedy the violations on this property, you must take the following actions:

- 1) 4396 Landfall Drive, PIN 4732400084, the cleared/maintained area, approximately 0.33 acre (approximately 14,000 square feet), must be replanted with 35 native understory trees and 70 native shrubs; and
- 2) A surety payment of \$10,000.00 to guarantee the replanting; and
- 3) Payment of a \$10,000.00 civil charge for the RPA violation; and
- 4) Payment of a \$32,500.00 civil charge for the ESMP and NOS violations.

Under Section 23-17 of the James City County Code, the “owner of property subject to an administrative decision, order or requirement under this chapter may appeal by submitting a written request for review to the [Chesapeake Bay] board no later than 30 days from the rendering of such decision, order or requirement.”

Under Section 8-17 of the James City County Code, “the person subject to a local decision, order or requirement of an appeal, may appeal to the circuit court of James City County no later than 30 days after the final decision.”

Under Deed Restriction #6 of the recorded Deed of Easement for Natural Open Space, “In the event of a violation of the Easement, the Grantee shall have the right to seek all appropriate legal and equitable relief, including but not limited to: reasonable attorney’s fees and costs; the right to restore the Easement Property to its natural condition; and assess the cost of such restoration as a lien against the Easement Property.”

Please contact our office at 757-253-6823 to discuss this matter by December 15, 2025. After this date, the matter shall be final and unappealable.

Sincerely,

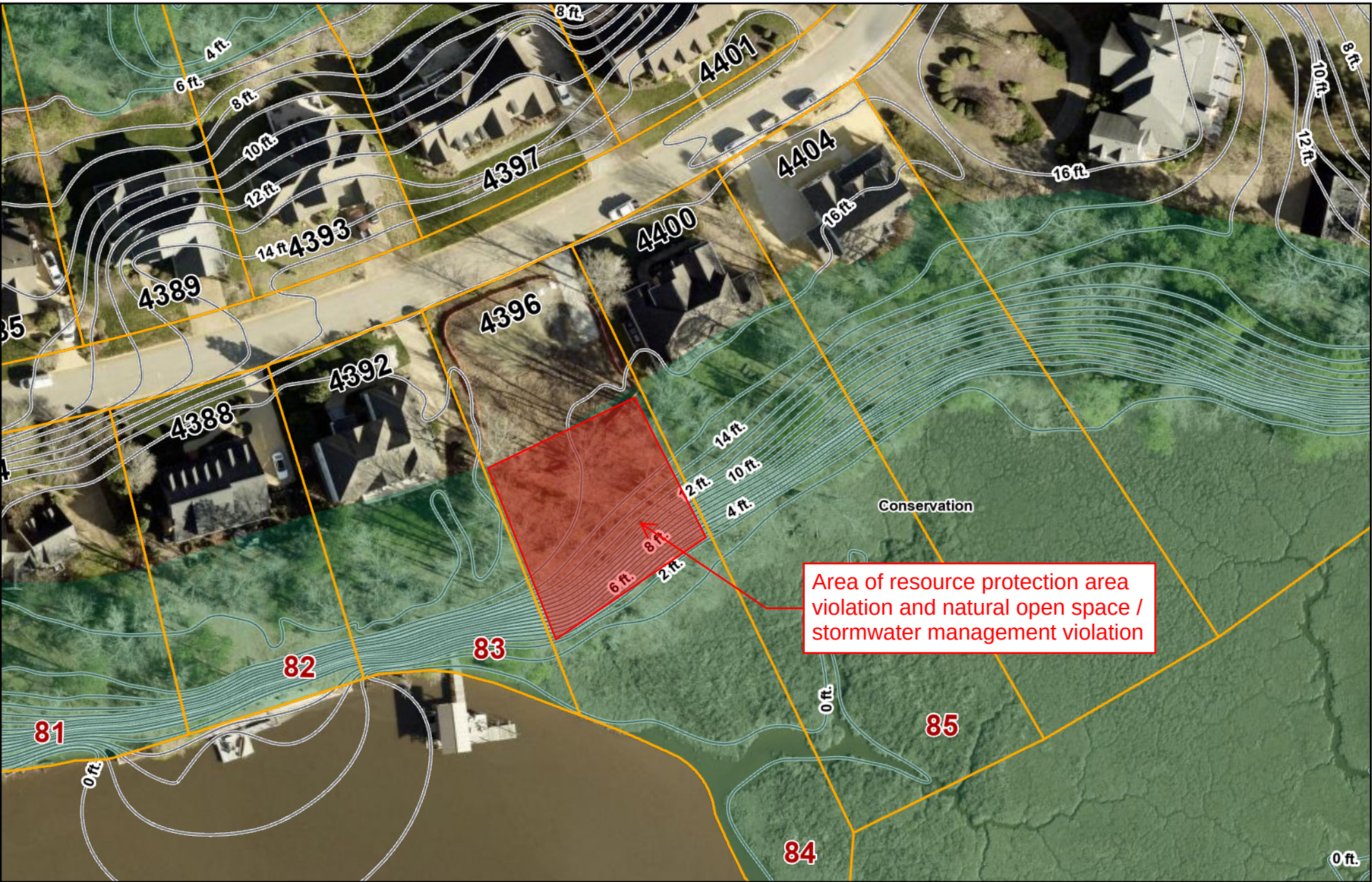


Michael Woolson
Section Chief, Stormwater and Resource Protection Division
757-253-6823
Michael.Woolson@jamescitycountyva.gov

Encl: Location map
Deed of Easement for Natural Open Space
Subdivision Plat, Plat Book 81, Page 3

cc: Toni Small, Stormwater and Resource Protection Division Director, via email w/encl
Andrew Dean, Assistant County Attorney, via email w/ encl
Paul Holt, Community Development Director, via email w/encl
Christy Parrish, Zoning Administrator, via email w/encl

4396 Landfall Drive Violation



James City County, Virginia

THIS MAP IS PROVIDED WITHOUT WARRANTY OF ANY KIND, either expressed or implied, including, but not limited to, the implied warranties of merchantability and fitness for a particular purpose. Site-specific information is best obtained after an onsite visit by a competent professional.





Chesapeake Bay Preservation Civil Charge Consent Agreement

THIS AGREEMENT, made on this 18th day of November, 2025, by and between KEYSTONE HOMES CORPORATION, residing at PO Box 2470, Poquoson, Virginia 23662, ("OWNER") and the COUNTY OF JAMES CITY, VIRGINIA, ("COUNTY").

WHEREAS, the Owner of that certain parcel of land known and identified as 4396 Landfall Drive, has violated or has caused a violation of the James City County Chesapeake Bay Preservation Ordinance, Chapter 23, of the County Code, by removing vegetation, creating a sightline, and creating a lawn within the resource protection area on that aforementioned parcel.

NOW, THEREFORE, to resolve this violation the parties hereto agree as follows:

1. The Owner hereby agrees to provide for the payment of a civil charge in the amount of \$1,000.00 (One Thousand dollars), for the violation of the ordinance described above.
2. In consideration of the Owner's payment of the civil charge, the County agrees to accept the civil charge as the final resolution of this violation and in consideration of this executed agreement the County will not prosecute the Owner under the civil penalty provision provided for within the ordinance.

Once the consent agreement is executed, the County will proceed with processing the civil charge in accordance with the provisions of Section 23-18(b) of the Chesapeake Bay Preservation ordinance. This includes scheduling the case on the consent calendar at an upcoming Board of Supervisor regular meeting.

OWNER:

Bm Mck
(signature)

COUNTY OF JAMES CITY, VIRGINIA

By: M. L. L. L.
(signature)

Approved as to form:

Adankinsan
County Attorney



Chesapeake Bay Restoration Agreement

THIS AGREEMENT is by and between Keystone Homes Corporation (the "Owner"), residing at PO Box 2470, Poquoson, Virginia 23662, and the County of James City, Virginia, a political subdivision of the Commonwealth of Virginia (the "County").

WHEREAS, the Owner caused unpermitted land disturbing activities on certain tracts of land located at 4396 Landfall Drive (the "Property"), located in the County, in violation of County ordinance; and

WHEREAS, the Owner and the County have entered into a consent agreement to remedy the violation and part of said agreement includes restoration of vegetation within portions of the Property by the Owner as shown on a plan designated as RESOURCE PROTECTION AREA RESTORATION PLAN FOR 4396 LANDFALL DRIVE, dated November 18, 2025 and prepared by staff (the "Restoration Plan"); and

WHEREAS, the Owner has posted sufficient bond, letter of credit, certified or cashier's check, or escrow fund (collectively the "Security Instrument"), pursuant to existing Ordinances, approved as to form by the County Attorney, and with surety satisfactory to the County in the amount of Zero Dollars (\$00.00) guaranteeing the implementation of the restoration plan before November ~~20~~²¹, 2025.

NOW, THEREFORE, THIS AGREEMENT WITNESSETH that for and in consideration of the premises and the covenants and agreements herein contained, the parties agree as follows:

1. The Owner does covenant and agree that it will, without cost to the County on or before May 1, 2026, construct to the approval of the County all physical improvements as required by the Chesapeake Bay Preservation Ordinance of the County, or as shown on the Restoration Plan. If, in the sole judgment of the County, circumstances beyond the control of the Owner prevent the Owner from completing the improvements in the time set forth herein, then the County may, at its sole discretion, grant an extension of time for completion of said improvements and in such instance the County shall require an amended Security Instrument approved as to form by the County Attorney, and with surety satisfactory to the County in an amount to guarantee the installation of the aforementioned improvements.

2. It is mutually understood and agreed that in the event the Owner fails to properly complete the physical improvements provided hereinabove, the County may complete, or cause to have completed, the same and render a bill therefore to the Owner who shall be liable to the County for all proper costs so incurred by the County, or the County may draw the amount necessary from the surety to complete or cause to have completed the same. The Owner hereby grants the County, its agents and contractor, access to the property to install any improvements required under this Agreement.

3. In the event the County calls, collects, or otherwise draws on the Security Instrument pledged under this Agreement, the Owner agrees to either pay, or have the County use the proceeds of the draw to pay a reasonable administrative fee of \$35.00, plus any costs actually incurred by the County in drawing on the Security Instrument. The charge for an administrative fee plus costs shall apply regardless of whether the County later accepts a renewal or amendment of the Security Instrument.

4. It is mutually understood and agreed that this Agreement does not relieve the Owner of any responsibilities or requirements placed upon them by the various Ordinances of the County applicable to such development of the property, and the development of the Property will be done in strict accordance with such Ordinances.

5. It is mutually understood and agreed that if the Owner shall faithfully execute each and all requirements of the Chesapeake Bay Preservation Ordinance and the provisions of this Agreement, and shall indemnify, protect, and save harmless the County from all loss, damage, expense, or cost by reason of any claim, suit, or action instituted against the County or its agents or employees thereof, on account of, or in consequence of any breach on the part of the Owner, then the Security Instrument shall be released by the County to the Owner.

IN WITNESS WHEREOF, the parties hereto, being first duly authorized, have affixed their signatures on the date first above written.

Owner: Brian McHellen, VP
(Print Name & Title)

By: Bm McH
(Signature)

Approved as to form:

COUNTY OF JAMES CITY, VIRGINIA

Adamsman
County Attorney

By: McHellen
County Agent

DATE: 11/18/25

CURVE DATA TABLE

CURVE	RADIUS	ARC LENGTH
C1	1,320.00'	98.16'

LOT 84

(NOTED AS "NO PIER ALLOWED")

LIMITS OF
WETLAND AND RPA
P.B.77 PGS.24-26

100 YEAR FLOOD
SCALED FROM
RECORD PLAT
P.B.81 PGS.1-3

35 Native Shrubs,
3 gallon pot

35 Native Shrubs,
3 gallon pot

NOTE:
SILT FENCE SF IS REQUIRED
LANDWARD OF THE 100
FOOT RPA BUFFER.

Approved
James City County
Stormwater & Resource Protection
By TAB Date 12/09/2024

EXCLUSIVE 5' JCSA
UTILITY EASEMENT
P.B.77 PGS.24-26

Remove all sod
from RPA and
NOS easement.

18'x20' JCSA UTILITY
EASEMENT FOR GRINDER
PUMP CONNECTION
P.B.77 PGS.24-26

1,511.41' TO @
EXTENDED ROBERT
FENTON ROAD

LANDFALL DRIVE VARIABLE WIDTH R/W

SYMBOLS :

- (CE) - DENOTES CONSTRUCTION ENTRANCE
- (SF) - DENOTES SILT FENCE
- (TO) - DENOTES TOPSOILING
- (PS) - DENOTES PERMANENT SEEDING
- (MU) - DENOTES MULCHING

- ↓ ↓ ↓ DENOTES WETLANDS AS SHOWN ON P.B.81 PGS.1-3
- 16.0' DENOTES EXISTING GRADE ELEVATION
- 16.00' DENOTES PROPOSED GRADE ELEVATION

JOB SITE COPY

DEVELOPMENT PLAN JOB LOCATION: #4396 LANDFALL DRIVE

**RESOURCE PROTECTION
AREA RESTORATION PLAN
FOR 4396 LANDFALL DRIVE
Date: November 18, 2025**

LOT 84
AMENDED PLAT OF SUBDIVISION
**LANDFALL AT JAMESTOWN
PHASE FOUR**
JAMESTOWN DISTRICT - JAMES CITY COUNTY, VIRGINIA
P.B.81 PGS.1-3

SCALE: 1"=30'

SHEET 2 OF 3

TO: MARQUE

DATE: AUG. 27, 2024

Chesapeake Bay Preservation Ordinance Civil Penalty Procedures
(As adopted by the Board of Supervisors - August 19, 1999)

Principle

All violations of the Ordinance will be prosecuted to obtain an acceptable remedy. All RPAs and associated buffers that are disturbed without an exception or waiver granted in accordance with the provisions of the Ordinance will be restored on a 2:1 replacement basis.

Process

The process will be to document the violation with a Notice Of Violation that states the conditions necessary to bring their site into compliance with the Ordinance. If there is a failure to follow the terms stipulated in the Notice, the County will file suit to take the violator to court where civil penalties of up to \$5000 per day can be assessed. However, if the violator cooperates with all provisions of the Notice and remedies the violation, we will not file suit. An exception would be if we can determine that the violation was intentional as would be the case if we had prior contact with the violator regarding the matter of the RPA restrictions.

Penalty

In order to serve as a deterrent, even in the event of a cooperative restoration settlement, civil charges will be sought. Under current state law, the Board of Supervisors must approve all civil charges. The amount of the civil charge recommended will be dependent on the violation's impact on water quality and the degree of non-compliance. Violations that are more severe and will take longer to be restored to an acceptable condition will have larger charges recommended by staff. Violations comprising less than 100 square feet of disturbance or the removal of no more than three trees will not have a civil charge recommended unless there have been prior violations by the violator. The maximum civil charge is \$10,000 per violation.

The following table presents a matrix that will guide staff recommendations on the establishment of a civil charge for a specific violation. The amounts presented are not absolute and are intended to be a guide. Each violation will have several unique characteristics that will require the exercise of judgment in arriving at a civil charge. Charges in each case could vary by up to 100% depending on the specific circumstances involved.

<u>Civil Charge Determination</u>				
Water Quality Impact	Significant	\$5000	\$7500	\$10,000
	Moderate	\$1500	\$3000	\$4500
	Minor	\$500	\$1000	\$1500
		Minor	Moderate	Major
Degree of Non-Compliance				

Water Quality Impact

The impact of a given violation will be determined based on several factors. It involves more than just the square footage of impact; it also addresses the relative environmental value of the resource lost. Factors that will be considered as they relate to the violation's impact on water quality include the size of the violation, the number of trees and other vegetation removed, the size and maturity of the vegetation removed, the amount of tree canopy removed, the amount of ground disturbance involved, etc. Mitigating factors that will be considered are whether the vegetation removed would have qualified for removal if a request was made in accordance with the Ordinance. The Ordinance allows for the removal of vegetation weakened by age, storm, fire or other natural causes or vegetation that is dead, diseased or dying. These factors will be used to determine how much of the functional value of the buffer was lost and how long it will take for the function to be recovered.

Degree of Non-compliance

This factor will be used to assess the motivation behind the violation. Factors that will be considered in assessing the degree of non-compliance are degree of willfulness, history of non-compliance, and cooperation. Unintentional violations that are cooperatively restored will not be charged the same as intentional violations that are difficult to resolve.

MEMORANDUM

DATE: December 9, 2025

TO: The Board of Supervisors

FROM: Michael D. Woolson, Section Chief - Resource Protection
Andrew Dean, Assistant County Attorney

SUBJECT: Erosion and Stormwater Management Ordinance Violation - Civil Charge - Keystone Homes Corporation - 4396 Landfall Drive

Attached is a resolution for consideration by the Board of Supervisors (the "Board") involving a violation of the County's Erosion and Stormwater Management Ordinance (the "Ordinance") on property located at 4396 Landfall Drive and further identified as James City County Real Estate Tax Map Parcel No. 4732400084 (the "Property"). The case involved the removal of vegetation and creation of a lawn within a Natural Open Space dedicated to James City County for stormwater purposes on the Property. This work exceeded the allowable amounts on the plan of development.

On or about August 8, 2025, County staff received a report of unauthorized activity on the Property. In accordance with provisions of the Ordinance, the violator and County mutually came to terms to resolve and settle the violation through the County's civil charge process. The violator voluntarily signed a Consent Agreement and entered into a Chesapeake Bay Restoration Agreement with the County on November 18, 2025.

The resolution and attachments present additional specific details of the violation. Under the provisions of the Ordinance, the Board may accept civil charges for each violation of up to \$32,500. The violator has agreed to the recommended \$5,000 civil charge for violation of Section 8-20 of the County's Erosion and Stormwater Management Ordinance.

Staff recommends adoption of the attached resolution, establishing the civil charge for the Erosion and Stormwater Management Ordinance violation presented.

MDW/AD/tm
ESMOViol4396LndFallDr-mem

Attachments:

1. Resolution
2. Notice of Violation
3. Location Map
4. Deed of Easement
5. Plat of Easement
6. Consent Agreement
7. Restoration Agreement
8. Restoration Plan

RESOLUTION

EROSION AND STORMWATER MANAGEMENT ORDINANCE VIOLATION -

CIVIL CHARGE - KEYSTONE HOMES CORPORATION - 4396 LANDFALL DRIVE

- WHEREAS, Keystone Homes Corporation is the owner of a certain parcel of land commonly known as 4396 Landfall Drive, Williamsburg, Virginia, and designated as Parcel No. 4732400084 within the James City County Real Estate Tax Map system (the "Property"); and
- WHEREAS, on or about August 8, 2025, Keystone Homes Corporation caused removal of vegetation and creation of a lawn within a defined Natural Open Space easement on the Property without prior approval of a plan of development or a Land Disturbance Permit in violation of the County's Erosion and Stormwater Management Ordinance; and
- WHEREAS, Keystone Homes Corporation executed a Consent Agreement to remedy the violation of the County's Erosion and Stormwater Management Ordinance; and
- WHEREAS, Keystone Homes Corporation agreed to a Chesapeake Bay Restoration Agreement to restore vegetation and remove lawn on the Property to a condition that protects the natural resources of the Property, the County, and the Chesapeake Bay watershed; and
- WHEREAS, Keystone Homes Corporation agreed to pay a total of \$5,000 to the County as a civil charge pursuant to the County's Erosion and Stormwater Management Ordinance; and
- WHEREAS, the James City County Board of Supervisors accepts the civil charge in full settlement of the Erosion and Stormwater Management Ordinance violation, in accordance with Section 8-20 of the Code of the County of James City.
- NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, hereby authorizes and directs the County Administrator to accept the \$5,000 civil charge from Keystone Homes Corporation as full settlement of the Erosion and Stormwater Management Ordinance violation at the Property occurring on or about August 8, 2025.

James O. Icenhour, Jr.
Chair, Board of Supervisors

ATTEST:

Teresa J. Saeed
Deputy Clerk to the Board

	VOTES			
	<u>AYE</u>	<u>NAY</u>	<u>ABSTAIN</u>	<u>ABSENT</u>
HIPPLE	_____	_____	_____	_____
NULL	_____	_____	_____	_____
LARSON	_____	_____	_____	_____
MCGLENNON	_____	_____	_____	_____
ICENHOUR	_____	_____	_____	_____

Adopted by the Board of Supervisors of James City County, Virginia, this 9th day of December, 2025.

ESMOViol4396LndFallDr-res



General Services

107 Tewning Road
Williamsburg, VA 23188
P: 757-259-4080

General.Services@jamescitycountyva.gov

jamescitycountyva.gov

Capital Projects

107 Tewning Road
Williamsburg, VA 23188
757-259-4080

Fleet

103 Tewning Road
Williamsburg, VA 23188
757-259-4122

Stormwater and Resource Protection

101-E Mounts Bay Road
Williamsburg, VA 23185
757-253-6670

Facilities & Grounds

113 Tewning Road
Williamsburg, VA 23188
757-259-4080

Solid Waste

1204 Jolly Pond Road
Williamsburg, VA 23188
757-565-0971

NOTICE OF VIOLATION

of James City County's Environmental Regulations

November 13, 2025

Keystone Homes Corporation
c/o C. Roger Mclellon
PO Box 2470
Poquoson, Virginia 23662

**Re: Chesapeake Bay Preservation Ordinance Violation
Natural Open Space Easement Violation
Erosion and Stormwater Management Program Violation
4396 Landfall Drive, PIN 4732400084**

On August 8, 2025, representatives of the James City County Stormwater and Resource Protection Division became aware of unauthorized vegetation removal from the resource protection area (RPA) and natural open space (NOS) easement at 4396 Landfall Drive. Upon site inspection, it was confirmed that vegetation removal had and was currently occurring within the RPA and NOS at the property. There are no active requests on file for work within the RPA or NOS with the Stormwater and Resource Protection Division for this property.

Section 23-7 of the James City County Chesapeake Bay Preservation Ordinance which regulates activities within the RPA, prohibits the removal of vegetation and the creation of a sightline without approval from the Stormwater and Resource Protection Division. This activity is a violation of the ordinance, subject to a Civil Charge of up to \$10,000.00.

Deed Restriction #4 of the recorded Deed of Easement for Natural Open Space (Instrument 010005145), which James City County is entitled to enforce, states "The Easement Property shall remain in its natural condition with respect to natural leaf litter or other ground-covering vegetation, understory vegetation or shrub layer, and tree canopy. The activities of Grantor within the Easement Property shall be limited to those which do not remove or damage any vegetation or disturb any soil . . . with the expressed written consent of the County Engineer."

Section 8-14 of the James City County Erosion and Stormwater Management Ordinance requires stormwater management best management practices (BMPs) to be properly maintained through an enforceable long-term maintenance strategy. As Natural Open Space easements are considered BMPs for overall stormwater compliance for the Landfall at Jamestown subdivision, this activity is a violation of the ordinance, subject to a Civil Charge of up to \$32,500.00 for each day of the violation.

To remedy the violations on this property, you must take the following actions:

- 1) 4396 Landfall Drive, PIN 4732400084, the cleared/maintained area, approximately 0.33 acre (approximately 14,000 square feet), must be replanted with 35 native understory trees and 70 native shrubs; and
- 2) A surety payment of \$10,000.00 to guarantee the replanting; and
- 3) Payment of a \$10,000.00 civil charge for the RPA violation; and
- 4) Payment of a \$32,500.00 civil charge for the ESMP and NOS violations.

Under Section 23-17 of the James City County Code, the “owner of property subject to an administrative decision, order or requirement under this chapter may appeal by submitting a written request for review to the [Chesapeake Bay] board no later than 30 days from the rendering of such decision, order or requirement.”

Under Section 8-17 of the James City County Code, “the person subject to a local decision, order or requirement of an appeal, may appeal to the circuit court of James City County no later than 30 days after the final decision.”

Under Deed Restriction #6 of the recorded Deed of Easement for Natural Open Space, “In the event of a violation of the Easement, the Grantee shall have the right to seek all appropriate legal and equitable relief, including but not limited to: reasonable attorney’s fees and costs; the right to restore the Easement Property to its natural condition; and assess the cost of such restoration as a lien against the Easement Property.”

Please contact our office at 757-253-6823 to discuss this matter by December 15, 2025. After this date, the matter shall be final and unappealable.

Sincerely,



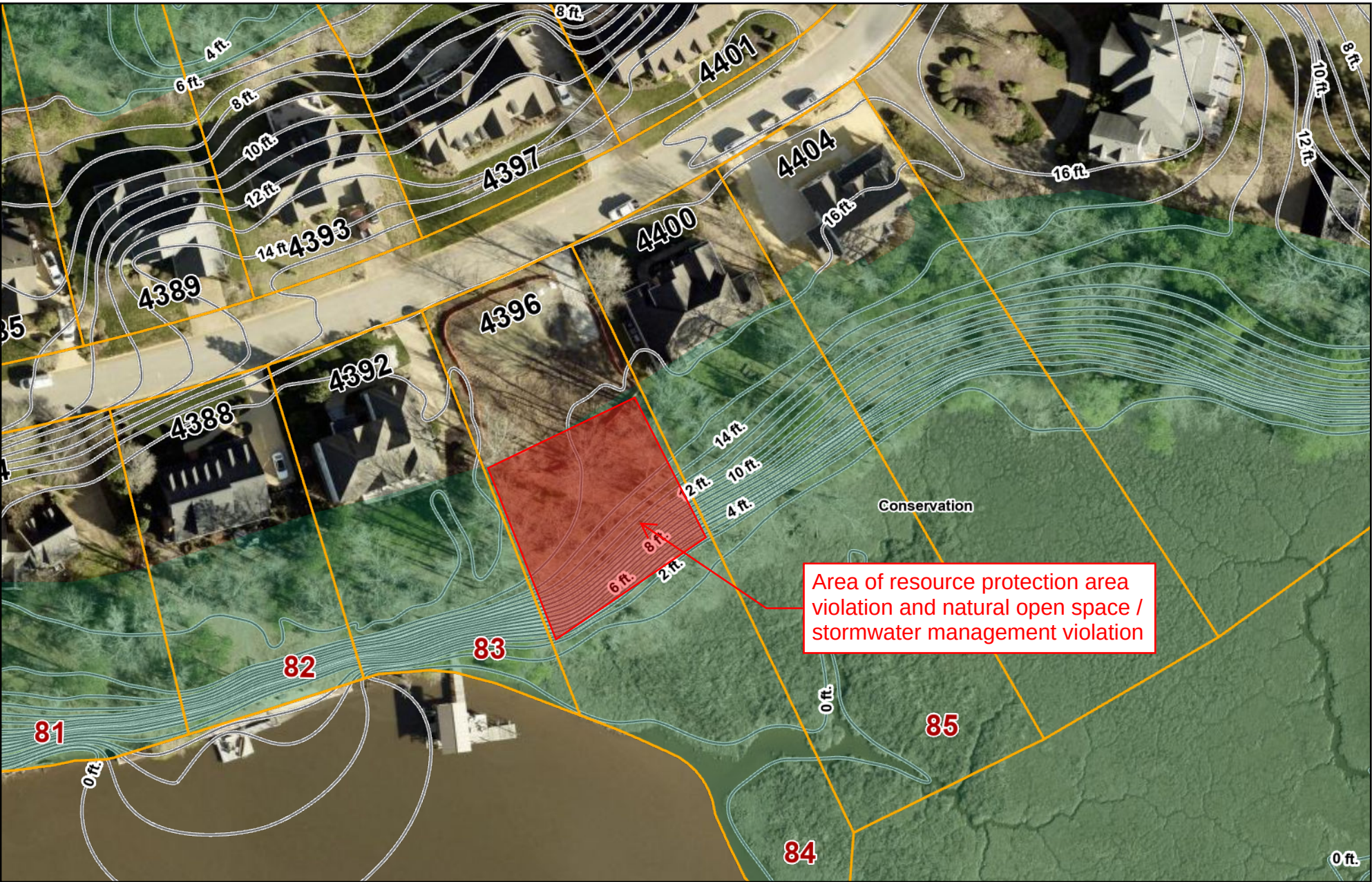
Michael Woolson
Section Chief, Stormwater and Resource Protection Division
757-253-6823
Michael.Woolson@jamescitycountyva.gov

Encl: Location map
Deed of Easement for Natural Open Space
Subdivision Plat, Plat Book 81, Page 3

cc: Toni Small, Stormwater and Resource Protection Division Director, via email w/encl
Andrew Dean, Assistant County Attorney, via email w/ encl
Paul Holt, Community Development Director, via email w/encl
Christy Parrish, Zoning Administrator, via email w/encl

4396 Landfall Drive Violation

1" = 100'



James City County, Virginia

THIS MAP IS PROVIDED WITHOUT WARRANTY OF ANY KIND, either expressed or implied, including, but not limited to, the implied warranties of merchantability and fitness for a particular purpose. Site-specific information is best obtained after an onsite visit by a competent professional.

 Parcels

 Conservation

 Greenway

 Scenic

 Conservation

 Open Space

 Contours

010005145

EXEMPT FROM RECORDATION TAX UNDER VIRGINIA CODE
SECTION 58.1-811(A)(3), AS AMENDED

CORRECTION DEED OF EASEMENT FOR NATURAL OPEN SPACE

THIS DEED OF EASEMENT, made this 21st day of March, 2001, by and between
MCCALE DEVELOPMENT - LANDFALL, L.L.C. and its successors and assigns (the "Grantor")
and the COUNTY OF JAMES CITY, VIRGINIA (the "Grantee")

WHEREAS, the Grantor is the owner of certain property known as Landfall at Jamestown,
Phase Four, consisting of a tract of land as below described, in the Jamestown District of James City
County, Virginia, (the "Property");

WHEREAS, Grantee has adopted The Chesapeake Bay Preservation Ordinance, Chapter 21
of Title 10.1 of the Code of Virginia to protect the Chesapeake Bay and its tributaries from nonpoint
source pollution within the Chesapeake Bay drainage area; and

WHEREAS, Grantors wish to preserve land as natural open space as part of Grantor's efforts
to improve the quality of storm water runoff from the Property; and

WHEREAS, an original Deed of Easement for Natural Open Space dated February 25, 2000
was recorded April 14, 2000 in the Clerk's Office of the Circuit Court below mentioned as
Instrument No. 000007645, and said instrument contained certain inaccuracies which necessitates
the preparation of a Correction Deed of Easement for National Open Space, and a new plat as below
mentioned, this said Deed of Easement for Natural Open Space being recorded in the Clerk's Office
of the Circuit Court for the City of Williamsburg and County of James City as Instrument No.
000007645.

NOW, THEREFORE, in recognition of the foregoing and in consideration of the sum of Ten
Dollars (\$10.00) and other good and valuable consideration, the receipt of which is hereby

Pg. 1 of 5

MAR 27 2001 01:30

acknowledged, the Grantor does hereby grant and convey to Grantee an easement in perpetuity in gross, with the right in perpetuity to restrict the use as described below, of the portion herein described of that certain tract, lot, piece or parcel of land (the "Easement Property"), to-wit:

That certain piece or parcel of land located in the Jamestown District of James City County, Virginia, being designated as "Natural Open Space Easement" as shown on a certain plat entitled, "Amended Plat of Subdivision, Landfall at Jamestown, Phase Four, Jamestown District, James City County, Virginia" made by Vanasse, Hangen, Brustling, Inc., dated February 22, 2001, which plat is being recorded herewith in the Clerk's Office of the Circuit Court for the City of Williamsburg and County of James City in James City County Plat Book _____ at Pages _____.

The restrictions hereby imposed on the use of the Easement Property, the acts which the Grantor covenants to do or not to do, and the restrictions with the Grantee is hereby entitled to enforce, shall be as follows:

1. No building, structure or pier shall be built or maintained on the Easement Property other than such building, structure or pier approved by the County Engineer, in writing;
2. The Easement Property shall be kept free and clear of any junk, trash, rubbish or other unsightly or offensive material;
3. No new signs, billboards, outdoor advertising, road or utility lines shall be placed on the property without the expressed written consent of the County Engineer;
4. The Easement Property shall remain in its natural condition with respect to natural leaf litter or other ground covering vegetation, understory vegetation or shrub layer, and tree canopy. The activities of Grantor within the Easement Property shall be limited to those which do not remove or damage any vegetation or disturb any soil. Such activities include selective trimming and pruning which will not alter the natural character of the Easement Property. Grantor may install pedestrian

trails, including necessary wooden bridges, if any, through the Easement Property and passive amenities such as benches, tables, gazebos, educational or descriptive markers or individual fitness stations and remove dead, diseased, poisonous or invasive vegetation with the expressed written consent of the County Engineer;

5. Grantee and its representatives may enter upon the Easement Property from time to time for inspection, to enforce the terms of this Easement and to post a sign or marker identifying Grantee's interest in the Easement Property as natural open space; and

6. In the event of a violation of this Easement, the Grantee shall have the right to seek all appropriate legal and equitable relief, including, but not limited to, the right to restore the Easement Property to its natural condition and assess the cost of such restoration as a lien against the Easement Property.

Although this easement in gross will benefit the public in the ways recited above, nothing herein shall be construed to convey a right to the public of access to or use of the Easement Property, and the Grantor shall retain exclusive right to such access and use, subject only to the provisions herein recited.

Witness the following signature and seal on the date first above written.

McCALE DEVELOPMENT - LANDFALL L.L.C.,
a Virginia limited liability company

By: McCale Development Corporation,
Manager

By: 
President

STATE OF VIRGINIA

CITY/COUNTY OF NEWPORT NEWS, to-wit:

The foregoing instrument was acknowledged before me this 23 day of March 2000,
by Lewis A. McMurran, III, as President of McCale Development Corporation, Manager of McCale
Development - Landfall, L.L.C.

Maria M. Gauthier
Notary Public

My commission expires: 11/30/2004

The form of this deed of easement is approved and, pursuant to Resolution of the Board of
Supervisors of James City County, Virginia, duly executed on the 17th day of MAY, 2000; this
conveyance is hereby accepted on behalf of said County. 1993

3/26/01
Date

Leo P. Rogers
County Attorney

HAR275 0193

COMMONWEALTH OF VIRGINIA
COUNTY OF JAMES CITY, to-wit:

I, MARY FRANCES RIEGER, a Notary Public for the Commonwealth of Virginia, whose
commission expires on OCT. 31, 2001 do hereby certify that
Leo P. Rogers, Attorney for the County of James City, Virginia, has
acknowledged the same before me in the jurisdiction aforesaid.

Given under my hand this 26th day of March, 2001.

Mary Frances Rieger
Notary Public

Notary Public, State of West Virginia and County of
Jefferson City, to-wit:
This Easement was
presented to me, Notary Public, and admitted
to record at the 27th March, 2001
at 1:49 PM, in the Notary's Office of the
Notary Public for the State of West Virginia and County
of Jefferson City.
FEDERAL RESERVE BANK, WEST VIRGINIA, CLERK
for Robert D. Libbridge, Deputy Clerk

MAR 27 5 01 94

AMENDED PLAT OF SUBDIVISION
LANDFALL
 AT
JAMESTOWN
 PHASE FOUR
 JAMESTOWN DISTRICT
 JAMES CITY COUNTY, VIRGINIA

DATE: 02/22/01 SHEET 3 OF 3 SCALE: 1"=100'

PROJECT NO: 30803.00

DRAWN BY: DWP

VHIB

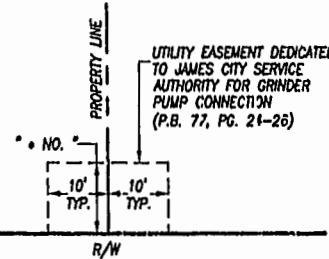
Vanasse Hangen Brustlin, Inc.
 Transportation Land Development Environmental Services
 11832 Rock Landing Drive, Suite 203
 Newport News, Virginia 23606
 (757) 873-3546 • FAX (757) 873-0757

NOTES:

1. SEE SHEET 2 FOR CURVE AND LINE TABLES

2. NATURAL OPEN SPACE EASEMENTS ARE HEREBY DEDICATED TO JAMES CITY COUNTY AND SHALL REMAIN IN A NATURAL UNDISTURBED STATE EXCEPT FOR THOSE ACTIVITIES REFERENCED ON THE DEED OF EASEMENT. (ORD. NO. 30A-15, 1-9-89; ORD. NO. 30A-23, 7-17-95)

3. THE PURPOSE OF THIS AMENDED PLAT IS TO ADJUST THE REAR PROPERTY LINES OF LOTS 81 THROUGH 102.

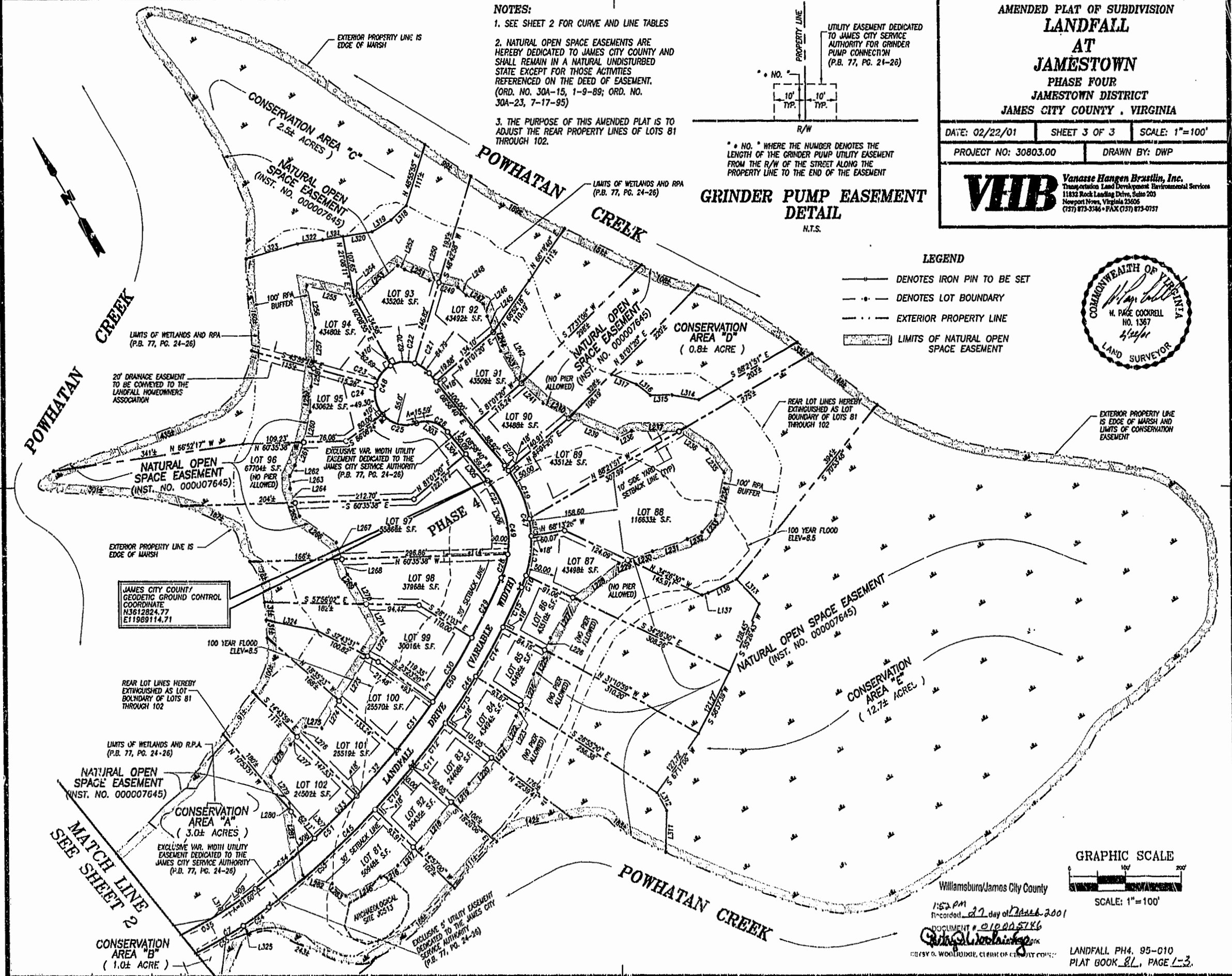


**GRINDER PUMP EASEMENT
 DETAIL**

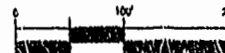
N.T.S.

LEGEND

- DENOTES IRON PIN TO BE SET
- - - DENOTES LOT BOUNDARY
- - - EXTERIOR PROPERTY LINE
- ▨ LIMITS OF NATURAL OPEN SPACE EASEMENT



GRAPHIC SCALE



SCALE: 1"=100'

Williamsburg/James City County

1:52 PM
 Recorded 27 day of March 2001

DOCUMENT # 010005746
W. Page Cockrell

JOSEPH D. WOOLFORD, CLERK OF CIRCUIT COURT

LANDFALL PH4, 95-010
 PLAT BOOK 81, PAGE 1-3.



Erosion and Stormwater Management Program Civil Charge Consent Agreement

THIS AGREEMENT, made on this 18th day of November, 2025, by and between KEYSTONE HOMES CORPORATION, residing at PO Box 2470, Poquoson, Virginia 23662, ("OWNER") and the COUNTY OF JAMES CITY, VIRGINIA, ("COUNTY").

WHEREAS, the Owner of that certain parcel of land known and identified as 4396 Landfall Drive, has violated or has caused a violation of the James City County Erosion and Stormwater Management Program Ordinance, Chapter 8 of the County Code, by removing vegetation, creating a sightline and creating a lawn within a natural open space easement on that aforementioned parcel.

NOW, THEREFORE, to resolve this violation the parties hereto agree as follows:

1. The Owner hereby agrees to provide for the payment of a civil charge in the amount of \$5,000.00 (Five Thousand dollars), for the violation of the ordinance described above.
2. In consideration of the Owner's payment of the civil charge, the County agrees to accept the civil charge as the final resolution of this violation and in consideration of this executed agreement the County will not prosecute the Owner under the civil penalty provision provided for within the ordinance.

Once the consent agreement is executed, the County will proceed with processing the civil charge in accordance with the provisions of Section 8-19(d) of the Erosion and Stormwater Management Program ordinance. This includes scheduling the case on the consent calendar at an upcoming Board of Supervisor regular meeting.

OWNER:

(signature)

COUNTY OF JAMES CITY, VIRGINIA

By:

(signature)

Approved as to form:

County Attorney



Chesapeake Bay Restoration Agreement

THIS AGREEMENT is by and between Keystone Homes Corporation (the "Owner"), residing at PO Box 2470, Poquoson, Virginia 23662, and the County of James City, Virginia, a political subdivision of the Commonwealth of Virginia (the "County").

WHEREAS, the Owner caused unpermitted land disturbing activities on certain tracts of land located at 4396 Landfall Drive (the "Property"), located in the County, in violation of County ordinance; and

WHEREAS, the Owner and the County have entered into a consent agreement to remedy the violation and part of said agreement includes restoration of vegetation within portions of the Property by the Owner as shown on a plan designated as RESOURCE PROTECTION AREA RESTORATION PLAN FOR 4396 LANDFALL DRIVE, dated November 18, 2025 and prepared by staff (the "Restoration Plan"); and

WHEREAS, the Owner has posted sufficient bond, letter of credit, certified or cashier's check, or escrow fund (collectively the "Security Instrument"), pursuant to existing Ordinances, approved as to form by the County Attorney, and with surety satisfactory to the County in the amount of Zero Dollars (\$00.00) guaranteeing the implementation of the restoration plan before November 20, 2025.

NOW, THEREFORE, THIS AGREEMENT WITNESSETH that for and in consideration of the premises and the covenants and agreements herein contained, the parties agree as follows:

1. The Owner does covenant and agree that it will, without cost to the County on or before May 1, 2026, construct to the approval of the County all physical improvements as required by the Chesapeake Bay Preservation Ordinance of the County, or as shown on the Restoration Plan. If, in the sole judgment of the County, circumstances beyond the control of the Owner prevent the Owner from completing the improvements in the time set forth herein, then the County may, at its sole discretion, grant an extension of time for completion of said improvements and in such instance the County shall require an amended Security Instrument approved as to form by the County Attorney, and with surety satisfactory to the County in an amount to guarantee the installation of the aforementioned improvements.

2. It is mutually understood and agreed that in the event the Owner fails to properly complete the physical improvements provided hereinabove, the County may complete, or cause to have completed, the same and render a bill therefore to the Owner who shall be liable to the County for all proper costs so incurred by the County, or the County may draw the amount necessary from the surety to complete or cause to have completed the same. The Owner hereby grants the County, its agents and contractor, access to the property to install any improvements required under this Agreement.

3. In the event the County calls, collects, or otherwise draws on the Security Instrument pledged under this Agreement, the Owner agrees to either pay, or have the County use the proceeds of the draw to pay a reasonable administrative fee of \$35.00, plus any costs actually incurred by the County in drawing on the Security Instrument. The charge for an administrative fee plus costs shall apply regardless of whether the County later accepts a renewal or amendment of the Security Instrument.

4. It is mutually understood and agreed that this Agreement does not relieve the Owner of any responsibilities or requirements placed upon them by the various Ordinances of the County applicable to such development of the property, and the development of the Property will be done in strict accordance with such Ordinances.

5. It is mutually understood and agreed that if the Owner shall faithfully execute each and all requirements of the Chesapeake Bay Preservation Ordinance and the provisions of this Agreement, and shall indemnify, protect, and save harmless the County from all loss, damage, expense, or cost by reason of any claim, suit, or action instituted against the County or its agents or employees thereof, on account of, or in consequence of any breach on the part of the Owner, then the Security Instrument shall be released by the County to the Owner.

IN WITNESS WHEREOF, the parties hereto, being first duly authorized, have affixed their signatures on the date first above written.

Owner: Brian McHellen, VP
(Print Name & Title)

By: Bm McH
(Signature)

Approved as to form:

COUNTY OF JAMES CITY, VIRGINIA

Adamsman
County Attorney

By: McHellen
County Agent

DATE: 11/18/25

CURVE DATA TABLE

CURVE	RADIUS	ARC LENGTH
C1	1,320.00'	98.16'

LOT 84

(NOTED AS "NO PIER ALLOWED")

LIMITS OF
WETLAND AND RPA
P.B.77 PGS.24-26

100 YEAR FLOOD
SCALED FROM
RECORD PLAT
P.B.81 PGS.1-3

35 Native Shrubs,
3 gallon pot

35 Native Shrubs,
3 gallon pot

NOTE:
SILT FENCE SF IS REQUIRED
LANDWARD OF THE 100
FOOT RPA BUFFER.

Approved
James City County
Stormwater & Resource Protection
By TAB Date 12/09/2024

EXCLUSIVE 5' JCSA
UTILITY EASEMENT
P.B.77 PGS.24-26

Remove all sod
from RPA and
NOS easement.

18'x20' JCSA UTILITY
EASEMENT FOR GRINDER
PUMP CONNECTION
P.B.77 PGS.24-26

1,511.41' TO @
EXTENDED ROBERT
FENTON ROAD

LANDFALL DRIVE VARIABLE WIDTH R/W

SYMBOLS :

- (CE) - DENOTES CONSTRUCTION ENTRANCE
- (SF) - DENOTES SILT FENCE
- (TO) - DENOTES TOPSOILING
- (PS) - DENOTES PERMANENT SEEDING
- (MU) - DENOTES MULCHING

- ↓ ↓ ↓ DENOTES WETLANDS AS SHOWN ON P.B.81 PGS.1-3
- 16.0' DENOTES EXISTING GRADE ELEVATION
- 16.00' DENOTES PROPOSED GRADE ELEVATION

JOB SITE COPY

DEVELOPMENT PLAN JOB LOCATION: #4396 LANDFALL DRIVE

**RESOURCE PROTECTION
AREA RESTORATION PLAN
FOR 4396 LANDFALL DRIVE
Date: November 18, 2025**

LOT 84
AMENDED PLAT OF SUBDIVISION
**LANDFALL AT JAMESTOWN
PHASE FOUR**
JAMESTOWN DISTRICT - JAMES CITY COUNTY, VIRGINIA
P.B.81 PGS.1-3

SCALE: 1"=30' SHEET 2 OF 3 TO: MARQUE DATE: AUG. 27, 2024

MEMORANDUM

DATE: December 9, 2025
TO: The Board of Supervisors
FROM: Morgan Risinger, Senior Planner
SUBJECT: Case No. LU-20-0002. Eastern State - Parcel C Land Use Designation Change

At its October 28, 2025, Business Meeting, the Board of Supervisors discussed the proposed land use designation change of the portion of the Eastern State property comprising "Parcel C". Materials from the October 28, 2025, meeting, are available using the following link:

<https://jamecitycova.portal.civicclerk.com/event/1355/overview>.

The Board requested information regarding potential land use designation options. Notably, the proposed land use designation and description that were reviewed and recommended for approval by the Planning Commission considered changing the designation of this portion of the property to a Mixed-Use Level 2, Medium Town or Suburban Center, designation. Level 2 Mixed Use areas are described as being located near interchanges and intersections of major thoroughfares. Accordingly, Level 2 areas allow for higher intensities of development including residential densities from six to twelve units per net developable acre and non-residential Floor to Area Ratio (FAR) ranging from 0.3 to 1.0. For reference, the existing New Town Mixed Use Area is designated as a Level 2 Mixed Use Area.

Alternatively, a Mixed-Use Level 1, Small Town or Suburban Center, designation could be considered for this portion of the property. Mixed-Use Level 1 areas are described as being located along collector roads, such as Discovery Park Boulevard. Level 1 areas allow for lower intensities of development including residential densities ranging from four to eight units per net developable acre and non-residential FAR's from 0.2 to 0.4. A full comparison of the descriptions and development standards for Level 1 and Level 2 areas is provided in Attachment No. 1.

Staff has provided the draft description language below for the Board's consideration regarding the potential Mixed-Use Level, as well as potential adjustments to the description language to provide further guidance and expectations for the Parcel C property.

"Mixed Use Area No. 15 Eastern State. UDA: Medium Town or Suburban Center"

For the portion of the Eastern State property located directly north of New Town and abutting Route 199, the principal suggested uses are a mixture of commercial, office, residential, and limited industrial. It is of critical importance that environmentally sensitive features such as topography, RPA features and wooded areas be protected and permanently preserved, where possible. New development or redevelopment in this area should follow consistent design guidelines and strive to integrate uses. The design, scale, and development pattern shall complement the existing New Town development located to the south.

Staff looks forward to the Board's discussion regarding the proposed land use designation change and description language.

MR/tm
LU-20-2EstStatePclDg-mem

Attachment:

1. Mixed Use Level 1 and Level 2 Descriptions



Chart 4. Mixed Use Designation Descriptions		
	Level 1: Areas Noted Below as “Rural or Village Center” or “Small Town or Suburban Center”	Level 2: Areas Noted Below as “Medium Town or Suburban Center”
1. Basic Description	• Located in the PSA where public services and utilities are available. • Located at the intersections of collector or arterial streets and intended to serve as local community focal points with a friendly blend of useful services, shopping, or employment and close-in housing just as in traditional town and village centers. • Have natural characteristics such as terrain and soils suitable for compact mixed use development or redevelopment. • Contain a mixture of uses, rather than uses segregated into individual areas for residences, retail, office, and services. • Designed with a pedestrian focus with good multimodal connections to surrounding areas and recreation opportunities. • Designed as lower intensity areas to be compatible with surrounding context and with transition areas and step downs in densities to respect nearby historic and/or residential areas. • Designed with a mix of uses that is compatible with the surrounding area, and is consistent with the specific area descriptions below.	• Located in the PSA where public services and utilities are available. • Designed as existing or future activity centers where higher density development, redevelopment, and/or a broader spectrum of land uses are encouraged. • Located at or near interstate interchanges or the intersections of major thoroughfares, or adjacent to mixed use areas of similar intensity, and intended to maximize the economic development potential of these areas by providing for more intensive commercial, office, and industrial development, with ancillary residential uses to make a complete community. • Have characteristics such as terrain, high-capacity access and visibility that support higher density development with high design quality to serve as a countywide focal point. • Include mixed uses within buildings such as office or residential above ground floor retail for most buildings. Single use buildings should be integrated into a neighborhood of mixed uses and densities to create a more urban neighborhood character. • Designed as a walkable mixed-use community that supports multi-modal transportation choices and fosters substantial pedestrian activity.
2. Recommended Uses and Land Allocations	• While no specific mix of uses is prescribed for Level 1 mixed use areas except as noted in the Specific Mixed Use Area descriptions below, each development should be designed as a complete community to foster pedestrian access to a wide range of employment, residential, recreational, civic and service opportunities. In addition, compatibility with surrounding context is paramount and land use mix and density should be aligned with the surrounding context. • Within the general mix of uses noted in the Specific Mixed Use Area descriptions below, specific land area allocations should be within the following ranges. Land area allocations are guidelines and considerations of community compatibility may modify these to fit in better with the surrounding context: ○ Residential area: 30-60% ○ Non-residential area: 40-70% ○ Civic, open space and recreation areas: 20% • Note that the above are land allocations, not floor area allocations. Due to the typically higher Floor Area Ratios for commercial versus residential development, it would be expected that these land allocations would yield a much higher proportion of nonresidential floor area over residential floor area in a typical development.	• While no specific mix of uses is prescribed for Level 2 mixed use areas except as noted in the Specific Mixed Use Area descriptions below, each development should have a mix of uses that complements the area and should be designed as a complete community to foster pedestrian access to a wide range of employment, residential, recreational, civic and service opportunities. • Within the general mix of uses noted in the Specific Mixed Use Area descriptions below, specific land area allocations should be within the following ranges. Land area allocations are guidelines and variability may be allowed if alternate allocations can be shown to better meet the land use objectives of this district as described herein: ○ Residential area: 20-50% ○ Non-residential area: 50-80% ○ Public/Civic area: 5% ○ Open space and recreation areas: 10% • Note that the above are land allocations, not floor area allocations. Due to the typically higher Floor Area Ratios for commercial versus residential development, it would be expected that these land allocations would yield a much higher proportion of nonresidential floor area over residential floor area in a typical development



3. Recommended Density and Intensity	- Densities and intensities should be generally as follows but variability may be allowed only to better achieve compatibility with surrounding communities. Note that these include a minimum as well as maximum range. This is intended to ensure that these community-serving areas be used for their community development function and not be locked into low intensity single uses that preclude their function as a local activity area. Densities and intensities should be net, exclusive of open spaces and unbuildable areas. - Non-residential FAR: 0.2 to 0.4 - Residential density: 4-8 units/acre - Number of Stories: - Multi-family Residential: 2-3 - Office: 2-3 - Retail and Service Commercial: 1-2. Single-story buildings should only be located when integrated into a plaza or other public gathering space. - Developments at the higher ranges of density are not recommended unless they can be shown to be more compatible with surrounding community context and offer significant public benefits such as affordable/workforce housing, enhanced environmental protection, a high degree of access to multi-modal/transit transportation, or significant civic or recreational amenities.	- Densities and intensities should be generally as follows but variability may be allowed if alternate densities and intensities can be shown to better meet the land use objectives of this designation as described herein. Note that these include a minimum as well as maximum range. This is intended to ensure that these prominently located areas be used for their economic development function and not be locked into low intensity uses that preclude future higher economic returns. Note also there is some flexibility language in the densities to allow for unique context considerations or innovative master plan approaches. Densities and intensities should be net, exclusive of open spaces and unbuildable areas. - Non-residential FAR: 0.3 to 1.0 - Residential density: 6-12 units/acre - Number of Stories: - Multifamily Residential: 2-5 - Office: 2-6 - Retail and Service Commercial: 1-2. Single story buildings should only be located when integrated into a plaza or other public gathering space. - Developments at the higher ranges of density are not recommended unless they offer significant public benefits such as affordable/workforce housing, enhanced environmental protection, a high degree of access to multi-modal/transit transportation, or significant civic or recreational amenities.
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Mixed Use Development Standards	
4. General Language	- All developments should refer to the Residential and Commercial/Industrial Development Standards, including Affordable and Workforce Housing, Enhanced Environmental Protection, and Transportation and Mobility, along with the Mixed Use Development Standards. All developments should also refer to the Character Design Guidelines for more specific guidance on development character. - Mixed Use developments should create vibrant urban/small town environments that bring compatible land uses, public amenities, and utilities together at various scales. These developments should create pedestrian-friendly, complete communities, with a variety of uses that enable people to live, work, play, and shop in one place. - Mixed Use developments require nearby police and fire protection, high capacity road access, access to public utilities, large sites, environmental features such as soils and topography suitable for intense development, and proximity or easy access to large population centers. The timing and intensity of commercial development at a particular site are controlled by the maintenance of an acceptable level of service for roads and other public services, the availability and capacity of public utilities, and the resulting mix of uses in a particular area. Master plans are encouraged to be submitted to assist in the consideration of Mixed Use development proposals. The consideration of development proposals in Mixed Use areas should focus on the development potential of a given area compared to the area's infrastructure and the relation of the proposal to the existing and proposed mix of land uses and their development impacts. - Mixed Use developments should focus on place-making. Developments should be designed to create a sense of place and should be seen as community destinations. Focal open spaces, community oriented gathering places, unified architectural design, and a mix of uses and design that encourages pedestrian activity are all examples of creating a sense of place. - Mixed Use developments should allow for compact development that create more efficient buildings and spaces, which can be less of a burden on the environment, creating a more sustainable community. - Mixed Use developments should encourage the proximity of diverse uses to make it possible to reduce vehicle trips and vehicle miles traveled, providing for a greater potential for internal capture than with typical suburban development and should provide good multimodal networks for bicycle and pedestrian uses.

MEMORANDUM

DATE: December 9, 2025

TO: The Board of Supervisors

FROM: Mark L. Jamison, Chief of Police

SUBJECT: Contract Award - \$3,751,477 - Axon Equipment and Licenses

The Police Department is requesting approval to enter into a five year contract with Axon Enterprises, Inc., for Axon equipment, software, and user licenses totaling \$3,751,477. The agreement provides replacement body-worn cameras, interview room equipment, unlimited cloud storage, connectivity licenses, Fusus and Evidence.com licenses, and various software solutions that represent mandatory recurring costs necessary to support the operational and evidentiary functions of the Police Department.

The contract also includes new products such as Axon AI Suite, Axon VR, Signal Sensor, and Axon Performance which will improve operational efficiency, enhance training, and streamline digital evidence management. In addition, this contract consolidates multiple existing Axon agreements into one, improving contract management efficiency and reducing administrative workload.

Funding for this contract will be requested through the Police Department's Operating budgets over the next five fiscal years (FY), beginning with FY2027. No current-year appropriation is required. The Sourcewell cooperative purchasing contract includes a non-appropriation clause to protect the County should funding not be approved in future fiscal years.

The lowest procurement method found by Police and Purchasing staff for this purchase is to use a cooperative purchasing contract issued by Sourcewell in the State of Minnesota, Contract No. 101223-AXN, to Axon Enterprises, Inc., as a result of a competitive sealed Invitation for Bid. The Sourcewell contract contains wording allowing other localities to purchase from the Contract.

Cooperative procurement action is authorized by Chapter 1, Section 5 of the James City County Purchasing Policy and the Virginia Public Procurement Act. By participating in the cooperative procurement action, staff believes the County will increase efficiency, reduce administrative expenses, and benefit from an accelerated delivery process.

The pricing offered by Axon is guaranteed only through December 31, 2025, and Axon has indicated that costs will increase if the contract is not agreed to prior to December 31.

Staff recommends adoption of the attached resolution authorizing the contract award to Axon Enterprises, Inc., in the amount of \$3,751,477 for the procurement of Axon equipment, software, and user licenses for the Police Department.

MLJ/tm
CA-AxonEquipLicns-mem

Attachment

RESOLUTION

CONTRACT AWARD - \$3,751,477 - AXON EQUIPMENT AND LICENSES

WHEREAS, the Police Department requires replacement body-worn cameras, interview room equipment, digital storage, redaction software, and other recurring Axon technology necessary for evidentiary and operational purposes; and

WHEREAS, the contract also includes Axon AI, Axon VR, Signal Sensors, and Axon Performance, which will enhance efficiency, training capability, and service delivery; and

WHEREAS, pricing offered by Axon Enterprises, Inc., is valid through December 31, 2025, and is expected to increase if the contract is not executed before that date; and

WHEREAS, cooperative procurement action is authorized by Chapter 1, Section 5 of the James City County Purchasing Policy and the Virginia Public Procurement Act, and the Minnesota-based Sourcwell cooperative purchasing Contract No. 101223-AXN to Axon Enterprises, Inc., as a result of a competitive sealed Invitation for Bid; and

WHEREAS, Police Department and Purchasing Division staff determined the contract specifications meet the County's performance requirements for Axon equipment and licenses at a total cost of \$3,751,477 through Axon Enterprises, Inc; and

WHEREAS, funding for this contract will be requested in the Police Department's Operating budget, beginning in Fiscal Year 2027, and the Sourcwell contract includes a non-appropriation clause to protect the County should funds be unavailable in future years.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, hereby authorizes the County Administrator to execute a Contract with Axon Enterprises, Inc., for Axon equipment, technology, and licenses in the amount of \$3,751,477.

James O. Icenhour, Jr.
Chair, Board of Supervisors

ATTEST:

Teresa J. Saeed
Deputy Clerk to the Board

HIPPLE
NULL
LARSON
MCGLENNON
ICENHOUR

VOTES

AYE NAY ABSTAIN ABSENT

_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Adopted by the Board of Supervisors of James City County, Virginia, this 9th day of December, 2025.



Axon Enterprise, Inc.
17800 N 85th St
Scottsdale, Arizona 85255
United States
VAT: 86-0741227
Domestic: (800) 978-2737
International: +1.800.978.2737

Q-685106-45975MC

Issued: 11/14/2025

Quote Expiration: 12/31/2025

Estimated Contract Start Date: 04/01/2026

Account Number: 132231

Payment Terms: N30

Mode of Delivery: UPS-GND

Credit/Debit Amount: \$0.00

SHIP TO	BILL TO
James City Police Dept. - VA 4600 Opportunity Way Williamsburg, VA 23188-2003 USA	James City Police Dept. - VA 4600 Opportunity Way Williamsburg VA 23188-2003 USA Email:

SALES REPRESENTATIVE	PRIMARY CONTACT
Michael Cardinale Phone: Email: mcardinale@axon.com Fax:	Kevin Conway Phone: 757-253-1800 Email: kevin.conway@jamescitycountyva.gov Fax:

Quote Summary

Program Length	63 Months
TOTAL COST	\$3,751,477.52
ESTIMATED TOTAL W/ TAX	\$3,751,477.52

Discount Summary

Average Savings Per Year	\$210,208.93
TOTAL SAVINGS	\$1,103,596.86

Payment Summary

Date	Subtotal	Tax	Total
Jul 2026	\$664,985.87	\$0.00	\$664,985.87
Jul 2027	\$726,838.06	\$0.00	\$726,838.06
Jul 2028	\$755,911.58	\$0.00	\$755,911.58
Jul 2029	\$786,148.04	\$0.00	\$786,148.04
Jul 2030	\$817,593.97	\$0.00	\$817,593.97
Total	\$3,751,477.52	\$0.00	\$3,751,477.52

Quote Unbundled Price:	\$4,855,036.75
Quote List Price:	\$4,235,318.35
Quote Subtotal:	\$3,751,477.52

Pricing

All deliverables are detailed in Delivery Schedules section lower in proposal

Item	Description	Qty	Term	Unbundled	List Price	Net Price	Subtotal	Tax	Total
Program									
100552	TRANSFER BALANCE - GOODS	1			\$1.00	(\$57,827.70)	(\$57,827.70)	\$0.00	(\$57,827.70)
100553	TRANSFER BALANCE - SOFTWARE AND SERVICES	1			\$1.00	\$21,380.82	\$21,380.82	\$0.00	\$21,380.82
S00016	AXON AI - AI ERA	130	60	\$271.23	\$215.57	\$204.79	\$1,597,373.70	\$0.00	\$1,597,373.70
IR2CA	Interview Room 2 Camera Standard	5	60	\$503.60	\$446.09	\$443.21	\$132,963.00	\$0.00	\$132,963.00
IR2CA	Interview Room 2 Camera Standard	3	60	\$539.51	\$476.28	\$476.28	\$85,730.40	\$0.00	\$85,730.40
B00048	BUNDLE - UNLIMITED PLUS WITH VR	130	60	\$296.35	\$276.23	\$233.92	\$1,824,576.00	\$0.00	\$1,824,576.00
A la Carte Hardware									
H00002	AB4 Multi Bay Dock Bundle	17			\$1,638.90	\$1,638.90	\$27,861.30	\$0.00	\$27,861.30
H00001	AB4 Camera Bundle	130			\$899.00	\$899.00	\$116,870.00	\$0.00	\$116,870.00
A la Carte Software									
73682	AXON EVIDENCE - AUTO TAGGING LICENSE	100	3		\$10.00	\$0.00	\$0.00	\$0.00	\$0.00
73447	AXON FUSUS - LICENSE - PLUS USER	16	3		\$14.00	\$0.00	\$0.00	\$0.00	\$0.00
73683	AXON EVIDENCE - STORAGE - 10GB A LA CARTE	40	3		\$0.75	\$0.00	\$0.00	\$0.00	\$0.00
50045	AXON EVIDENCE - STORAGE - INTERVIEW ROOM UNLIMITED	16	3		\$103.00	\$0.00	\$0.00	\$0.00	\$0.00
73449	AXON BODY - LICENSE - DEVICE CONNECTIVITY	10	3		\$5.00	\$0.00	\$0.00	\$0.00	\$0.00
73680	AXON FUSUS - LICENSE - BWC CONNECTIVITY AND PLUS USER	100	3		\$19.00	\$0.00	\$0.00	\$0.00	\$0.00
50043	AXON INTERVIEW - STREAMING SERVER MAINTENANCE - PER SERVER	2	3		\$30.40	\$0.00	\$0.00	\$0.00	\$0.00
50039	AXON INTERVIEW - CLIENT SOFTWARE - MAINT. PER TOUCH PANEL	8	3		\$26.00	\$0.00	\$0.00	\$0.00	\$0.00
73682	AXON EVIDENCE - AUTO TAGGING LICENSE	100	3		\$10.00	\$2.50	\$750.00	\$0.00	\$750.00
BasicLicense	Basic License Bundle	40	3		\$15.00	\$15.00	\$1,800.00	\$0.00	\$1,800.00
A la Carte Services									
20379	AXON VR - PSO - FULL INSTALLATION - INSIDE SALES	1			\$6,000.00	\$0.00	\$0.00	\$0.00	\$0.00
99901	AXON ACCELERATE CONFERENCE REGISTRATION	4			\$899.00	\$0.00	\$0.00	\$0.00	\$0.00
A la Carte Warranties									
80464	AXON BODY - TAP WARRANTY - CAMERA	41	3		\$10.35	\$0.00	\$0.00	\$0.00	\$0.00
80465	AXON BODY - TAP WARRANTY - MULTI BAY DOCK	5	3		\$16.28	\$0.00	\$0.00	\$0.00	\$0.00
101648	AXON INTERVIEW - EXT WARRANTY - 5 YEARS	8			\$464.00	\$0.00	\$0.00	\$0.00	\$0.00
Total							\$3,751,477.52	\$0.00	\$3,751,477.52

Delivery Schedule

Hardware

Bundle	Item	Description	QTY	Shipping Location	Estimated Delivery Date
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Hardware

Bundle	Item	Description	QTY	Shipping Location	Estimated Delivery Date
AB4 Camera Bundle	100147	AXON BODY 4 - CAMERA - NA US FIRST RESPONDER BLK RAPIDLOCK	130	1	06/01/2026
AB4 Camera Bundle	100147	AXON BODY 4 - CAMERA - NA US FIRST RESPONDER BLK RAPIDLOCK	4	1	06/01/2026
AB4 Camera Bundle	100466	AXON BODY 4 - CABLE - USB-C TO USB-C	143	1	06/01/2026
AB4 Camera Bundle	100775	AXON BODY 4 - MAGNETIC DISCONNECT CABLE	143	1	06/01/2026
AB4 Camera Bundle	74028	AXON BODY - MOUNT - WING CLIP RAPIDLOCK	143	1	06/01/2026
AB4 Multi Bay Dock Bundle	100206	AXON BODY 4 - 8 BAY DOCK	17	1	06/01/2026
AB4 Multi Bay Dock Bundle	70033	AXON - DOCK WALL MOUNT - BRACKET ASSY	17	1	06/01/2026
AB4 Multi Bay Dock Bundle	71019	AXON BODY - DOCK POWERCORD - NORTH AMERICA	17	1	06/01/2026
BUNDLE - UNLIMITED PLUS WITH VR	100126	AXON VR - TACTICAL BAG	6	1	06/01/2026
BUNDLE - UNLIMITED PLUS WITH VR	100832	AXON VR - CONTROLLER - HANDGUN VR19H	6	1	06/01/2026
BUNDLE - UNLIMITED PLUS WITH VR	100833	AXON VR - CONTROLLER - TASER 7	6	1	06/01/2026
BUNDLE - UNLIMITED PLUS WITH VR	101294	AXON VR - TABLET	6	1	06/01/2026
BUNDLE - UNLIMITED PLUS WITH VR	101298	AXON VR - HOLSTER - T7 BLACKHAWK GRAY - LH	2	1	06/01/2026
BUNDLE - UNLIMITED PLUS WITH VR	101299	AXON VR - HOLSTER - T7 BLACKHAWK GRAY - RH	4	1	06/01/2026
BUNDLE - UNLIMITED PLUS WITH VR	101300	AXON VR - TABLET CASE	6	1	06/01/2026
BUNDLE - UNLIMITED PLUS WITH VR	101751	AXON VR - HEADSET - HTC FOCUS VISION	6	1	06/01/2026
BUNDLE - UNLIMITED PLUS WITH VR	101886	SIGNAL SENSOR	130	1	06/01/2026
BUNDLE - UNLIMITED PLUS WITH VR	101889	AXON SIGNAL - BATTERY - CR2032	130	1	06/01/2026
Interview Room 2 Camera Standard	50118	AXON INTERVIEW - MIC - WIRED (STANDARD MIC)	5	1	06/01/2026
Interview Room 2 Camera Standard	50118	AXON INTERVIEW - MIC - WIRED (STANDARD MIC)	10	1	06/01/2026
Interview Room 2 Camera Standard	50221	AXON INTERVIEW - POE SWITCH - 24 PORT	1	1	06/01/2026
Interview Room 2 Camera Standard	50221	AXON INTERVIEW - POE SWITCH - 24 PORT	1	1	06/01/2026
Interview Room 2 Camera Standard	50293	AXON INTERVIEW - CAMERA - OVERT PTZ (PAN-TILT-ZOOM)	1	1	06/01/2026
Interview Room 2 Camera Standard	50294	AXON INTERVIEW - SERVER - LITE	2	1	06/01/2026
Interview Room 2 Camera Standard	50294	AXON INTERVIEW - SERVER - LITE	2	1	06/01/2026
Interview Room 2 Camera Standard	50298	AXON INTERVIEW - CAMERA - OVERT DOME	5	1	06/01/2026
Interview Room 2 Camera Standard	50298	AXON INTERVIEW - CAMERA - OVERT DOME	10	1	06/01/2026
Interview Room 2 Camera Standard	50322	AXON INTERVIEW - TOUCH PANEL PRO	3	1	06/01/2026
Interview Room 2 Camera Standard	50322	AXON INTERVIEW - TOUCH PANEL PRO	5	1	06/01/2026
Interview Room 2 Camera Standard	74056	AXON INTERVIEW - TOUCH PANEL WALL MOUNT	3	1	06/01/2026
Interview Room 2 Camera Standard	74056	AXON INTERVIEW - TOUCH PANEL WALL MOUNT	5	1	06/01/2026
BUNDLE - UNLIMITED PLUS WITH VR	100210	AXON VR - TAP REFRESH 1 - TABLET	6	1	01/01/2029
BUNDLE - UNLIMITED PLUS WITH VR	101009	AXON VR - TAP REFRESH 1 - SIDEARM CONTROLLER	6	1	01/01/2029
BUNDLE - UNLIMITED PLUS WITH VR	101012	AXON VR - TAP REFRESH 1 - CONTROLLER	6	1	01/01/2029
BUNDLE - UNLIMITED PLUS WITH VR	20373	AXON VR - TAP REFRESH 1 - HEADSET	6	1	01/01/2029
BUNDLE - UNLIMITED PLUS WITH VR	73309	AXON BODY - TAP REFRESH 1 - CAMERA	134	1	01/01/2029
BUNDLE - UNLIMITED PLUS WITH VR	73689	AXON BODY - TAP REFRESH 1 - DOCK MULTI BAY	17	1	01/01/2029
BUNDLE - UNLIMITED PLUS WITH VR	73310	AXON BODY - TAP REFRESH 2 - CAMERA	134	1	06/01/2031
BUNDLE - UNLIMITED PLUS WITH VR	73688	AXON BODY - TAP REFRESH 2 - DOCK MULTI BAY	17	1	06/01/2031

Software

Bundle	Item	Description	QTY	Estimated Start Date	Estimated End Date
Basic License Bundle	73683	AXON EVIDENCE - STORAGE - 10GB A LA CARTE	40	04/01/2026	06/30/2026
Basic License Bundle	73840	AXON EVIDENCE - ECOM LICENSE - BASIC	40	04/01/2026	06/30/2026
A la Carte	50039	AXON INTERVIEW - CLIENT SOFTWARE - MAINT. PER TOUCH PANEL	8	04/01/2026	06/30/2026
A la Carte	50043	AXON INTERVIEW - STREAMING SERVER MAINTENANCE - PER SERVER	2	04/01/2026	06/30/2026
A la Carte	50045	AXON EVIDENCE - STORAGE - INTERVIEW ROOM UNLIMITED	16	04/01/2026	06/30/2026

Software

Bundle	Item	Description	QTY	Estimated Start Date	Estimated End Date
A la Carte	73447	AXON FUSUS - LICENSE - PLUS USER	16	04/01/2026	06/30/2026
A la Carte	73449	AXON BODY - LICENSE - DEVICE CONNECTIVITY	10	04/01/2026	06/30/2026
A la Carte	73680	AXON FUSUS - LICENSE - BWC CONNECTIVITY AND PLUS USER	100	04/01/2026	06/30/2026
A la Carte	73682	AXON EVIDENCE - AUTO TAGGING LICENSE	100	04/01/2026	06/30/2026
A la Carte	73682	AXON EVIDENCE - AUTO TAGGING LICENSE	100	04/01/2026	06/30/2026
A la Carte	73683	AXON EVIDENCE - STORAGE - 10GB A LA CARTE	40	04/01/2026	06/30/2026
AXON AI - AI ERA	101740	AXON - AI SOFTWARE LICENSE	130	07/01/2026	06/30/2031
BUNDLE - UNLIMITED PLUS WITH VR	101705	AXON FUSUS - LICENSE - PRO USER	130	07/01/2026	06/30/2031
BUNDLE - UNLIMITED PLUS WITH VR	101711	AXON FUSUS - LICENSE - ADDITIONAL CCTV STREAMS	150	07/01/2026	06/30/2031
BUNDLE - UNLIMITED PLUS WITH VR	20370	AXON VR - USER ACCESS - FULL VR	130	07/01/2026	06/30/2031
BUNDLE - UNLIMITED PLUS WITH VR	73449	AXON BODY - LICENSE - DEVICE CONNECTIVITY	130	07/01/2026	06/30/2031
BUNDLE - UNLIMITED PLUS WITH VR	73478	AXON EVIDENCE - REDACTION ASSISTANT USER LICENSE	130	07/01/2026	06/30/2031
BUNDLE - UNLIMITED PLUS WITH VR	73618	AXON COMMUNITY REQUEST	130	07/01/2026	06/30/2031
BUNDLE - UNLIMITED PLUS WITH VR	73682	AXON EVIDENCE - AUTO TAGGING LICENSE	130	07/01/2026	06/30/2031
BUNDLE - UNLIMITED PLUS WITH VR	73683	AXON EVIDENCE - STORAGE - 10GB A LA CARTE	1300	07/01/2026	06/30/2031
BUNDLE - UNLIMITED PLUS WITH VR	73686	AXON EVIDENCE - STORAGE - UNLIMITED (AXON DEVICE)	130	07/01/2026	06/30/2031
BUNDLE - UNLIMITED PLUS WITH VR	73739	AXON PERFORMANCE - LICENSE	130	07/01/2026	06/30/2031
BUNDLE - UNLIMITED PLUS WITH VR	73746	AXON EVIDENCE - ECOM LICENSE - PRO	130	07/01/2026	06/30/2031
BUNDLE - UNLIMITED PLUS WITH VR	73746	AXON EVIDENCE - ECOM LICENSE - PRO	1	07/01/2026	06/30/2031
Interview Room 2 Camera Standard	50037	AXON INTERVIEW - CLIENT SOFTWARE - PER TOUCH PANEL-PC	3	07/01/2026	06/30/2031
Interview Room 2 Camera Standard	50037	AXON INTERVIEW - CLIENT SOFTWARE - PER TOUCH PANEL-PC	5	07/01/2026	06/30/2031
Interview Room 2 Camera Standard	50039	AXON INTERVIEW - CLIENT SOFTWARE - MAINT. PER TOUCH PANEL	3	07/01/2026	06/30/2031
Interview Room 2 Camera Standard	50039	AXON INTERVIEW - CLIENT SOFTWARE - MAINT. PER TOUCH PANEL	5	07/01/2026	06/30/2031
Interview Room 2 Camera Standard	50041	AXON INTERVIEW - STREAMING SERVER LICENSE - PER SERVER	2	07/01/2026	06/30/2031
Interview Room 2 Camera Standard	50041	AXON INTERVIEW - STREAMING SERVER LICENSE - PER SERVER	2	07/01/2026	06/30/2031
Interview Room 2 Camera Standard	50043	AXON INTERVIEW - STREAMING SERVER MAINTENANCE - PER SERVER	2	07/01/2026	06/30/2031
Interview Room 2 Camera Standard	50043	AXON INTERVIEW - STREAMING SERVER MAINTENANCE - PER SERVER	2	07/01/2026	06/30/2031
Interview Room 2 Camera Standard	50045	AXON EVIDENCE - STORAGE - INTERVIEW ROOM UNLIMITED	6	07/01/2026	06/30/2031
Interview Room 2 Camera Standard	50045	AXON EVIDENCE - STORAGE - INTERVIEW ROOM UNLIMITED	10	07/01/2026	06/30/2031
Interview Room 2 Camera Standard	73840	AXON EVIDENCE - ECOM LICENSE - BASIC	1	07/01/2026	06/30/2031
Interview Room 2 Camera Standard	73840	AXON EVIDENCE - ECOM LICENSE - BASIC	1	07/01/2026	06/30/2031

Services

Bundle	Item	Description	QTY
AXON AI - AI ERA	101741	AXON - AI PROFESSIONAL SERVICES	130
BUNDLE - UNLIMITED PLUS WITH VR	101780	AXON FUSUS - PSO - SW IMPLEMENTATION - PRO	1
BUNDLE - UNLIMITED PLUS WITH VR	79999	AXON EVIDENCE - IMPLEMENTATION FOR AUTO TAGGING/PERFORMANCE	1
BUNDLE - UNLIMITED PLUS WITH VR	80190	AXON EVIDENCE - CHANNEL SERVICES	1
Interview Room 2 Camera Standard	85170	AXON INTERVIEW - INSTALLATION - STANDARD (PER ROOM)	3
Interview Room 2 Camera Standard	85170	AXON INTERVIEW - INSTALLATION - STANDARD (PER ROOM)	5
A la Carte	20379	AXON VR - PSO - FULL INSTALLATION - INSIDE SALES	1
A la Carte	99901	AXON ACCELERATE CONFERENCE REGISTRATION	4

Warranties

Bundle	Item	Description	QTY	Estimated Start Date	Estimated End Date
Interview Room 2 Camera Standard	101648	AXON INTERVIEW - EXT WARRANTY - 5 YEARS	3		
Interview Room 2 Camera Standard	101648	AXON INTERVIEW - EXT WARRANTY - 5 YEARS	5		
A la Carte	101648	AXON INTERVIEW - EXT WARRANTY - 5 YEARS	8		
A la Carte	80464	AXON BODY - TAP WARRANTY - CAMERA	41	04/01/2026	06/30/2026
A la Carte	80465	AXON BODY - TAP WARRANTY - MULTI BAY DOCK	5	04/01/2026	06/30/2026
BUNDLE - UNLIMITED PLUS WITH VR	100197	AXON VR - EXT WARRANTY - HEADSET	6	06/01/2027	06/30/2031
BUNDLE - UNLIMITED PLUS WITH VR	100213	AXON VR - EXT WARRANTY - TABLET	6	06/01/2027	06/30/2031
BUNDLE - UNLIMITED PLUS WITH VR	101007	AXON VR - EXT WARRANTY - CONTROLLER	6	06/01/2027	06/30/2031
BUNDLE - UNLIMITED PLUS WITH VR	101008	AXON VR - EXT WARRANTY - HANDGUN CONTROLLER	6	06/01/2027	06/30/2031
BUNDLE - UNLIMITED PLUS WITH VR	80464	AXON BODY - TAP WARRANTY - CAMERA	4	06/01/2027	06/30/2031
BUNDLE - UNLIMITED PLUS WITH VR	80464	AXON BODY - TAP WARRANTY - CAMERA	130	06/01/2027	06/30/2031
BUNDLE - UNLIMITED PLUS WITH VR	80465	AXON BODY - TAP WARRANTY - MULTI BAY DOCK	17	06/01/2027	06/30/2031

Shipping Locations

Location Number	Street	City	State	Zip	Country
1	4600 Opportunity Way	Williamsburg	VA	23188-2003	USA

Payment Details

Jul 2026

Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Gap	101648	AXON INTERVIEW - EXT WARRANTY - 5 YEARS	8	\$0.00	\$0.00	\$0.00
Gap	50039	AXON INTERVIEW - CLIENT SOFTWARE - MAINT. PER TOUCH PANEL	8	\$0.00	\$0.00	\$0.00
Gap	50043	AXON INTERVIEW - STREAMING SERVER MAINTENANCE - PER SERVER	2	\$0.00	\$0.00	\$0.00
Gap	50045	AXON EVIDENCE - STORAGE - INTERVIEW ROOM UNLIMITED	16	\$0.00	\$0.00	\$0.00
Gap	73447	AXON FUSUS - LICENSE - PLUS USER	16	\$0.00	\$0.00	\$0.00
Gap	73449	AXON BODY - LICENSE - DEVICE CONNECTIVITY	10	\$0.00	\$0.00	\$0.00
Gap	73680	AXON FUSUS - LICENSE - BWC CONNECTIVITY AND PLUS USER	100	\$0.00	\$0.00	\$0.00
Gap	73682	AXON EVIDENCE - AUTO TAGGING LICENSE	100	\$0.00	\$0.00	\$0.00
Gap	73682	AXON EVIDENCE - AUTO TAGGING LICENSE	100	\$750.00	\$0.00	\$750.00
Gap	73683	AXON EVIDENCE - STORAGE - 10GB A LA CARTE	40	\$0.00	\$0.00	\$0.00
Gap	80464	AXON BODY - TAP WARRANTY - CAMERA	41	\$0.00	\$0.00	\$0.00
Gap	80465	AXON BODY - TAP WARRANTY - MULTI BAY DOCK	5	\$0.00	\$0.00	\$0.00
Gap	BasicLicense	Basic License Bundle	40	\$1,800.00	\$0.00	\$1,800.00
Transfer Value	100552	TRANSFER BALANCE - GOODS	1	(\$57,827.70)	\$0.00	(\$57,827.70)
Transfer Value	100553	TRANSFER BALANCE - SOFTWARE AND SERVICES	1	\$21,380.82	\$0.00	\$21,380.82
Year 1	20379	AXON VR - PSO - FULL INSTALLATION - INSIDE SALES	1	\$0.00	\$0.00	\$0.00
Year 1	99901	AXON ACCELERATE CONFERENCE REGISTRATION	4	\$0.00	\$0.00	\$0.00
Year 1	B00048	BUNDLE - UNLIMITED PLUS WITH VR	130	\$336,866.24	\$0.00	\$336,866.24
Year 1	H00001	AB4 Camera Bundle	130	\$21,577.37	\$0.00	\$21,577.37
Year 1	H00002	AB4 Multi Bay Dock Bundle	17	\$5,143.95	\$0.00	\$5,143.95
Year 1	IR2CA	Interview Room 2 Camera Standard	5	\$24,548.57	\$0.00	\$24,548.57
Year 1	IR2CA	Interview Room 2 Camera Standard	3	\$15,828.14	\$0.00	\$15,828.14
Year 1	S00016	AXON AI - AI ERA	130	\$294,918.48	\$0.00	\$294,918.48
Total				\$664,985.87	\$0.00	\$664,985.87

Jul 2027

Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Year 2	20379	AXON VR - PSO - FULL INSTALLATION - INSIDE SALES	1	\$0.00	\$0.00	\$0.00
Year 2	99901	AXON ACCELERATE CONFERENCE REGISTRATION	4	\$0.00	\$0.00	\$0.00
Year 2	B00048	BUNDLE - UNLIMITED PLUS WITH VR	130	\$350,340.85	\$0.00	\$350,340.85
Year 2	H00001	AB4 Camera Bundle	130	\$22,440.47	\$0.00	\$22,440.47
Year 2	H00002	AB4 Multi Bay Dock Bundle	17	\$5,349.71	\$0.00	\$5,349.71
Year 2	IR2CA	Interview Room 2 Camera Standard	5	\$25,530.53	\$0.00	\$25,530.53
Year 2	IR2CA	Interview Room 2 Camera Standard	3	\$16,461.28	\$0.00	\$16,461.28
Year 2	S00016	AXON AI - AI ERA	130	\$306,715.22	\$0.00	\$306,715.22
Total				\$726,838.06	\$0.00	\$726,838.06

Jul 2028						
Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Year 3	20379	AXON VR - PSO - FULL INSTALLATION - INSIDE SALES	1	\$0.00	\$0.00	\$0.00
Year 3	99901	AXON ACCELERATE CONFERENCE REGISTRATION	4	\$0.00	\$0.00	\$0.00
Year 3	B00048	BUNDLE - UNLIMITED PLUS WITH VR	130	\$364,354.47	\$0.00	\$364,354.47
Year 3	H00001	AB4 Camera Bundle	130	\$23,338.08	\$0.00	\$23,338.08
Year 3	H00002	AB4 Multi Bay Dock Bundle	17	\$5,563.70	\$0.00	\$5,563.70
Year 3	IR2CA	Interview Room 2 Camera Standard	5	\$26,551.74	\$0.00	\$26,551.74
Year 3	IR2CA	Interview Room 2 Camera Standard	3	\$17,119.75	\$0.00	\$17,119.75
Year 3	S00016	AXON AI - AI ERA	130	\$318,983.84	\$0.00	\$318,983.84
Total				\$755,911.58	\$0.00	\$755,911.58

Jul 2029						
Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Year 4	20379	AXON VR - PSO - FULL INSTALLATION - INSIDE SALES	1	\$0.00	\$0.00	\$0.00
Year 4	99901	AXON ACCELERATE CONFERENCE REGISTRATION	4	\$0.00	\$0.00	\$0.00
Year 4	B00048	BUNDLE - UNLIMITED PLUS WITH VR	130	\$378,928.64	\$0.00	\$378,928.64
Year 4	H00001	AB4 Camera Bundle	130	\$24,271.61	\$0.00	\$24,271.61
Year 4	H00002	AB4 Multi Bay Dock Bundle	17	\$5,786.24	\$0.00	\$5,786.24
Year 4	IR2CA	Interview Room 2 Camera Standard	3	\$17,804.54	\$0.00	\$17,804.54
Year 4	IR2CA	Interview Room 2 Camera Standard	5	\$27,613.80	\$0.00	\$27,613.80
Year 4	S00016	AXON AI - AI ERA	130	\$331,743.21	\$0.00	\$331,743.21
Total				\$786,148.04	\$0.00	\$786,148.04

Jul 2030						
Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Year 5	20379	AXON VR - PSO - FULL INSTALLATION - INSIDE SALES	1	\$0.00	\$0.00	\$0.00
Year 5	99901	AXON ACCELERATE CONFERENCE REGISTRATION	4	\$0.00	\$0.00	\$0.00
Year 5	B00048	BUNDLE - UNLIMITED PLUS WITH VR	130	\$394,085.81	\$0.00	\$394,085.81
Year 5	H00001	AB4 Camera Bundle	130	\$25,242.47	\$0.00	\$25,242.47
Year 5	H00002	AB4 Multi Bay Dock Bundle	17	\$6,017.69	\$0.00	\$6,017.69
Year 5	IR2CA	Interview Room 2 Camera Standard	3	\$18,516.71	\$0.00	\$18,516.71
Year 5	IR2CA	Interview Room 2 Camera Standard	5	\$28,718.36	\$0.00	\$28,718.36
Year 5	S00016	AXON AI - AI ERA	130	\$345,012.93	\$0.00	\$345,012.93
Total				\$817,593.97	\$0.00	\$817,593.97

Tax is estimated based on rates applicable at date of quote and subject to change at time of invoicing. If a tax exemption certificate should be applied, please submit prior to invoicing.

Contract Sourcwell #101223-AXN is incorporated by reference into the terms and conditions of this Agreement. In the event of conflict the terms of Axon's Master Services and Purchasing Agreement shall govern.

Standard Terms and Conditions

Axon Enterprise Inc. Sales Terms and Conditions

Axon Master Services and Purchasing Agreement:

This Quote is limited to and conditional upon your acceptance of the provisions set forth herein and Axon's Master Services and Purchasing Agreement (posted at <https://www.axon.com/sales-terms-and-conditions>), as well as the attached Statement of Work (SOW) for Axon Fleet and/or Axon Interview Room purchase, if applicable. In the event you and Axon have entered into a prior agreement to govern all future purchases, that agreement shall govern to the extent it includes the products and services being purchased and does not conflict with the Axon Customer Experience Improvement Program Appendix as described below.

ACEIP:

The Axon Customer Experience Improvement Program Appendix, which includes the sharing of de-identified segments of Agency Content with Axon to develop new products and improve your product experience (posted at www.axon.com/legal/sales-terms-and-conditions), is incorporated herein by reference. By signing below, you agree to the terms of the Axon Customer Experience Improvement Program.

Acceptance of Terms:

Any purchase order issued in response to this Quote is subject solely to the above referenced terms and conditions. By signing below, you represent that you are lawfully able to enter into contracts. If you are signing on behalf of an entity (including but not limited to the company, municipality, or government agency for whom you work), you represent to Axon that you have legal authority to bind that entity. If you do not have this authority, please do not sign this Quote.

Exceptions to Standard Terms and Conditions

Agency has existing contract(s) originated via Quote(s):

Q-341122, Q-376556, Q-410123, Q-416963, Q-423460, Q-426946, Q-479904, Q-509538, Q-518595, Q-528157, Q-539788, Q-702746, Q-766199,

Agency is terminating those contracts effective 7/15/2026. Any changes in this date will result in modification of the program value which may result in additional fees or credits due to or from Axon.

The parties agree that Axon is applying a Transfer Balance of -\$36,446.88

100% discounted body-worn camera and docking station hardware contained in this quote reflects a TAP replacement for hardware purchased under existing quotes aforementioned above. All TAP obligations from this contract will be considered fulfilled upon execution of this quote.

Any credits contained in this quote are contingent upon payment in full of the following amounts:

Pending Billing - Q-410123 - 7/21/2022 - \$24,210.00

Signature

Date Signed

11/14/2025



MEMORANDUM

DATE: December 9, 2025

TO: The Board of Supervisors

FROM: Jason Purse, Assistant County Administrator

SUBJECT: 2026 Strategic Plan Adoption

James City County implemented its first Strategic Plan in November 2016. The success of that implementation can be seen from departmental work plans to the yearly budget, which references operational initiatives and capital projects identified in the original document.

In April 2024, the Board selected Clarion Associates as the consultants to lead the process for the next Strategic Plan update. To maintain effectiveness, Clarion Associates, along with County staff, have been working on a document to ensure the goals and initiatives continue to meet the needs of the community.

The process included evaluation of all current County work plans, department strategic plans, as well as the County Comprehensive Plan. After review, the consultant led two rounds of public input gathering to help evaluate the effectiveness of the current goals.

Based on guidance from the community and subsequent feedback from the Board of Supervisors, there are two main changes to the plan. The first was to include Guiding Principles, which serve as foundational statements that guide the work of James City County employees in serving the community, and are overarching to the goals. These guiding principles include:

1. Service Focused-We are service-focused and work to achieve a positive customer experience.
2. Fiscally Efficient-We prioritize fiscal efficiency when balancing decisions regarding operations, investments, and available resources.
3. Transparent Communications-We achieve transparent governance through clear communications and sharing critical information about the County's efforts and actions with the community.

It should be noted that fiscal efficiency was such an important component of the last strategic plan, and a theme repeated by participants in the update process, that it was promoted from simply a goal area to a guiding principle that touches all of the new goal areas.

The second change was to the goals themselves. The plan now includes the eight goals listed below, with the new additions highlighted for emphasis:

- Protect Community Character and Enhance the Built Environment
- Collaborate with James City Service Authority to Secure a Sustainable Long-Term Water Supply
- Deliver Exceptional Public Services
- **Recruit and Retain a Skilled Workforce**
- Support a Growing and Diverse Local Economy
- Collaborate to Provide a High-Quality Education
- Invest in Modern Infrastructure and Technology Systems
- **Preserve and Support the Development of Attainable Housing**

Strategic Plan Adoption

December 9, 2025

Page 2

Staff believes this updated document will continue to allow valuable input in how the County funnels projects and initiatives from our long-range plans into the budgeting process, while also allowing flexibility and staff the ability to see directly how all of their actions are benefiting the mission, vision, and values of the County.

Staff recommends approval of the attached resolution approving the strategic plan update.

JP/tm

StratPlanAdpt-mem

Attachment

RESOLUTION

2026 STRATEGIC PLAN ADOPTION

WHEREAS, the James City County Board of Supervisors (the “Board”) approved James City County’s (the “County”) first Strategic Plan in November 2016; and

WHEREAS, the implementation of that document can be seen in departmental work plans and the yearly budget document;

WHEREAS, in 2024, the Board determined that the nearly ten-year-old Strategic Plan needed an update and selected Clarion Associates (“Clarion”) to assist the County with that process; and

WHEREAS, to ensure the goals and initiatives continue to meet the needs of the community, Clarion and staff reviewed all current County work plans, department strategic plans, and the County’s Comprehensive Plan; and

WHEREAS, based on feedback from two rounds of public meetings and feedback from the Board, a draft Strategic Plan was presented to the Board on November 12, 2025, which was met with general approval from the Board and no further changes were recommended.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, hereby approves and adopts the document entitled “James City County Strategic Plan” and dated _____.

James O. Icenhour
Chair, Board of Supervisors

ATTEST:

Teresa J. Saeed
Deputy Clerk to the Board

	VOTES			
	<u>AYE</u>	<u>NAY</u>	<u>ABSTAIN</u>	<u>ABSENT</u>
NULL	_____	_____	_____	_____
ICENHOUR	_____	_____	_____	_____
MCGLENNON	_____	_____	_____	_____
LARSON	_____	_____	_____	_____
HIPPLE	_____	_____	_____	_____

Adopted by the Board of Supervisors of James City County, Virginia, this 9th day of December, 2025.

StratPlanAdpt-res



JAMES CITY COUNTY STRATEGIC PLAN

Public Review Draft

Prepared by Clarion Associates
December 2, 2025



CLARION

Acknowledgments

James City County would like to extend our gratitude for the time and effort of participating community members, staff, and elected officials whose input enriched the Strategic Plan. The County would like to extend a special thanks to the community members who have participated in engagement processes for the Strategic Plan and other countywide efforts, contributing their ideas and aspirations for a vibrant future.

Board of Supervisors

- Jim Icenhour, Chair, Jamestown District
- John J. McGlennon, Vice Chair, Roberts District
- Ruth Larson, Member, Berkeley District
- Michael J. Hipple, Member, Powhatan District
- Barbara E. Null, Member, Stonehouse District

Project Management Team

- Scott Stevens, County Administrator
- Jason Purse, Assistant County Administrator
- Latara Rouse, Communications Manager

Technical Advisory Group Members

- Scott Stevens, County Administrator
- Jason Purse, Assistant County Administrator
- Brad Rinehimer, Assistant County Administrator
- Adam Kinsman, County Attorney
- Amy Jarvis, Director, Human Resources
- Arlana Fauntleroy, Director, Parks and Recreation
- Barb Watson, Director, Social Services
- Christopher Johnson, Director, Economic Development
- Doug Powell, General Manager, James City Service Authority
- Grace Boone, Director, General Services
- Mark Jamison, Chief, Police Department

- Patrick Page, Director, Information Resources Management
- Paul Holt, Director, Community Development
- Ryan Ashe, Chief, Fire Department
- Sharon McCarthy, Director, Financial Management Systems
- Cheryl Holland, Budget Manager, Financial Management Services
- Jo Anna Ripley, Assistant Director, General Services
- Monique Myers, Assistant Chief, Police Department
- Tammy Rosario, Assistant Director, Community Development
- Tony Dallman, Assistant Chief, Police Department
- Latara Rouse, Manager, Communications

Consultant Team

- Clarion Associates
- McBrideDale Clarion
- TischlerBise

All photos are attributed to James City County unless otherwise noted.



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James City County: Surveying the Horizon

Leading and managing a vibrant, growing community like James City County requires strategy, foresight, and adaptability to balance the important needs of the present as well as the future aspirations of the community.

James City County's Strategic Plan is the County's guidebook for future investments and the provision of public services and facilities. The Strategic Plan serves as a "living document," intended to help the County direct efforts and resources toward a clearly defined vision for its future and maintain flexibility to navigate changing community conditions as they emerge.





Introduction

What is the Purpose of this Strategic Plan?

For James City County, the strategic plan incorporates the needs and desires expressed by the community, sets out the strategies and investments needed to achieve them, and provides guidance for development of the annual budget and capital improvement plan (CIP) to implement these projects and initiatives. We use this plan to:

1. Focus organizational efforts and resources at all levels.
2. Set and align priorities for staff work plans, funding efforts, and new initiatives undertaken by County departments.
3. Evaluate progress toward achieving the vision.
4. Assess and adjust the organization's direction in response to a changing environment.

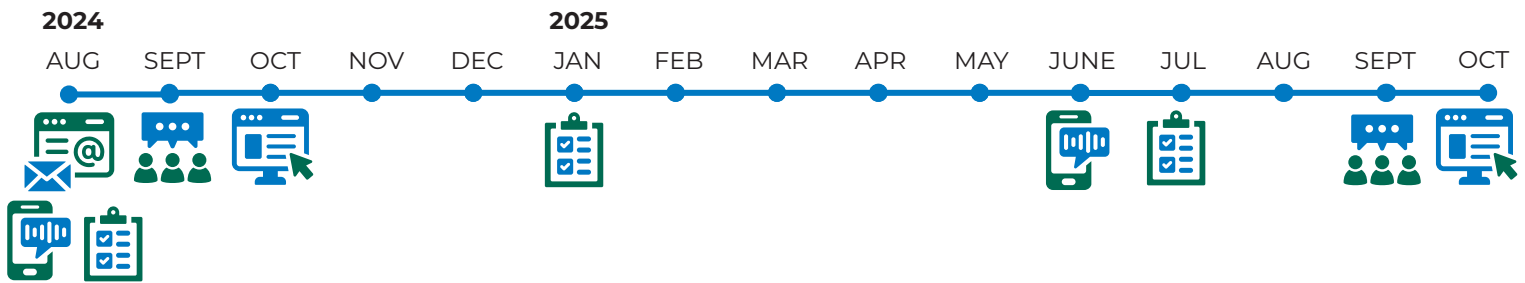
This framework for informed decision-making will be used by County leaders and staff to ensure that choices are consistent with the County's long-term objectives. It also promotes transparency and accountability by outlining goals and

methods for achieving them. It prepares the County for future challenges and opportunities through proactive planning, and incorporates community input to reflect residents' needs and service priorities.

How this Plan was Developed

Spurred by the near completion of the 2035 Strategic Plan adopted in 2016, James City County's project leadership (the Board of Supervisors, Technical Advisory Group, and Staff Project Team) undertook a nearly two-year planning effort to prepare a new plan focused on the next decade. The 2035 Strategic Plan provided an excellent foundation to jumpstart this process. Launched in the spring of 2024, the process to create a new strategic plan began with meetings with key stakeholders, the community, and staff to gain feedback and input. Feedback from the community members who work and live in James

City County was crucial for a positive outcome of the Strategic Plan update. This process identified a need for a plan that could remain integrated with County work plans and budget processes, identify the goals to guide investment in future projects and initiatives, while staying flexible and adaptable to changing needs or priorities. A Technical Advisory Group, made up of departmental leadership and representatives, met throughout the process to share their insights. Key opportunities for participating in and learning about the plan during this process included:



Strategic Plan Update Website

At the beginning of the project launch, a website was established to share key information and updates on the process. Participants were able to sign up for an email list to receive updates throughout the process.

The Strategic Plan Update Public Open House #1

The first opportunity to participate took place in September 2024. Participants learned about the project, received a “refresher” on the 2035 Strategic Plan, reviewed a status report on implementation progress, and participated in self-guided station activities to share their input.

Board of Supervisors Presentations:

The Project Team met with the Board of Supervisors to provide project updates in August 2024, January 2025, and July 2025.

This Week in James City County (Podcast):

Project updates for the Strategic Plan were featured in two separate episodes, in August 2024 and June 2025.

The Strategic Plan Update Public Open House #2:

The final opportunity to participate took place in September 2025. Participants were able to view copies of the draft Strategic Plan and provide feedback on the Guiding Principles, Goals, and overall plan. Participants navigated self-guided station activities to share their input.

Online Survey: Participants were able to share their input in an online survey with the same questions as the public open house activities. The online surveys were available for a number of weeks after Public Open House #1 and Public Open House #2.

Overview of this Plan

The James City County Strategic Plan is organized into a framework with five components.

1.

MISSION

Defines the James City County government's core purpose and commitment to the community.

2.

VALUES

Core principles and beliefs that James City County employees strive to achieve in their work.

3.

GUIDING PRINCIPLES

Foundational statements that guide the work of James City County employees in serving the community, through decision-making, setting priorities, and carrying out the mission.

4.

GOALS

Intended outcomes focused on specific community planning topics, creating a linkage between the Guiding Principles and Actions.

5.

ACTIONS

Implementation approaches that set out new programs, initiatives, investments, or other actions that can be undertaken to support the Goals of the Strategic Plan.

All Hands on Deck

The Strategic Plan plays a broader role in guiding a county's government operations than the Capital Improvement Program (CIP) alone. While the CIP is a five-year document that lives within the county's budget and focuses on prioritizing and funding specific capital projects through the budgeting process, the Strategic Plan provides the overarching framework that connects daily work to long-term goals. It helps guide employees' decisions and priorities across all departments, ensuring that actions align with the community vision.

Importantly, the implementation of community ideas extends beyond the Strategic Plan—those ideas are also reflected in the Comprehensive Plan, the CIP, and other policy and program documents that together shape how the county invests, grows, and serves its residents. The graphic on the right outlines the Strategic Plan cycle at work.

Throughout this process, two priorities emerged for this Strategic Plan from the community, staff, and leadership: **accessibility** and **adaptability**.



Accessibility

The Strategic Plan should be easily understood by and accessible to members of the public. Every James City County staff member at all levels should be able to see the connection between their work and the Mission, Values, and Goals of the Strategic Plan.

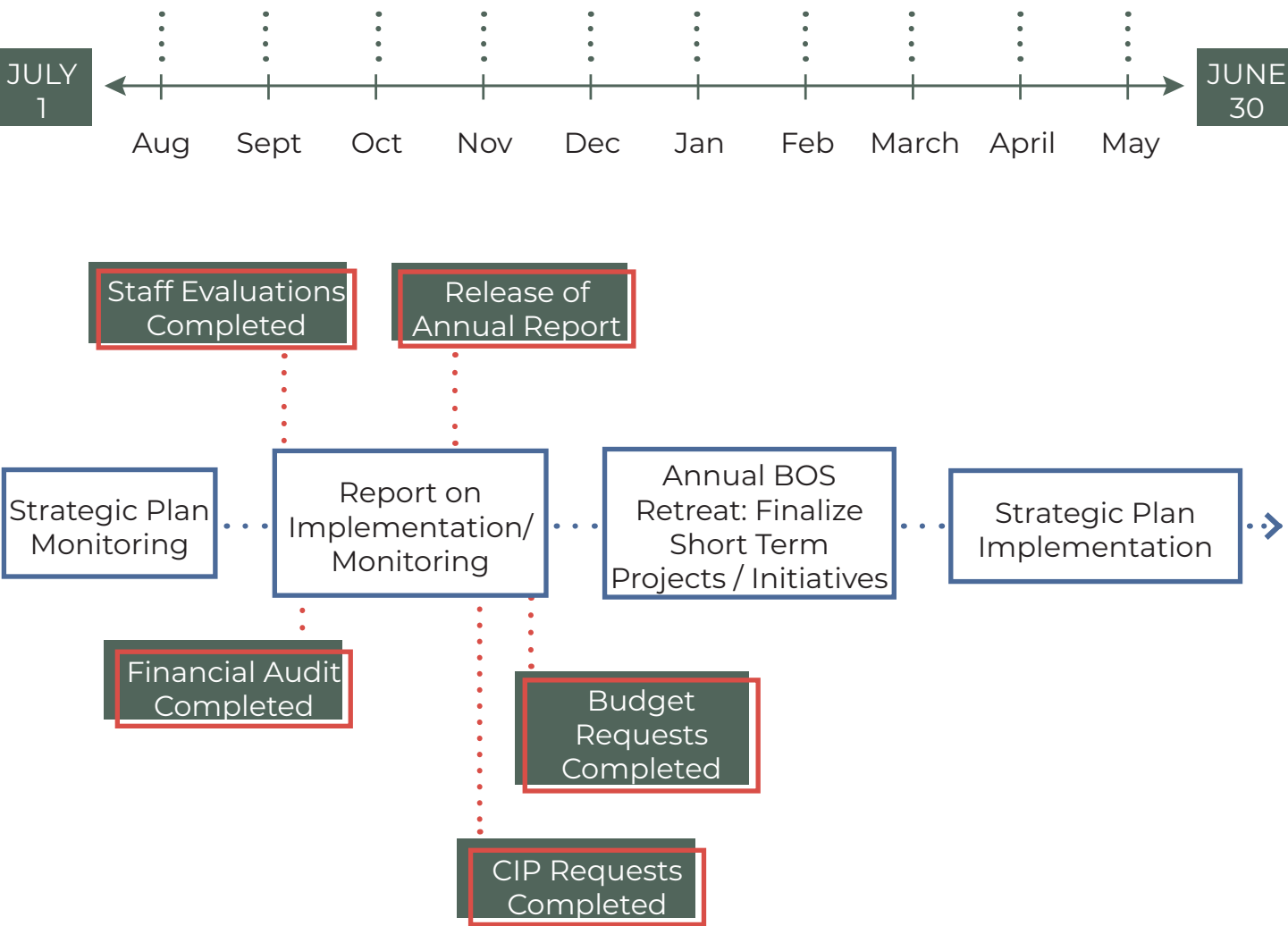
Adaptability

A strength of the previously adopted Strategic Plan, which has guided the work of James City County for almost a decade, were the 2035 Goals. The Strategic Plan Goals continue to be important to support the alignment of work priorities by JCC departments. This Strategic Plan should be a “living document,” allowing James City County to remain adaptable and agile during unforeseen events or shifting priorities to continue to meet the needs of the community.

Updating the Strategic Plan Over Time

The County will revisit the Strategic Plan annually as part of the budget and CIP process. A full Strategic Plan update should occur every five years, coordinated with the Comprehensive Plan update.

Leveraging the Strategic Plan



Mission & Values

Our Mission

We work in partnership with all citizens to achieve a quality community.

Our Values

Integrity

Earning confidence and respect by aligning our values, words and actions.

Collaboration

Making better decisions by building partnerships and sharing knowledge and resources.

Excellence

Providing outstanding customer service by striving to be the best in everything we do.

Stewardship

Improving our quality of life by safeguarding and enhancing the resources entrusted.

Civility

Treating all individuals with dignity and respect by building trust, practicing active listening, and maintaining professionalism.



Guiding Principles

Guiding Principles for James City County Operations

The operations and the decision-making of James City County will be guided by the following Principles.



Service-Focused

We are service-focused and work to achieve a positive customer experience.



Fiscally Efficient

We prioritize fiscal efficiency when balancing decisions regarding operations, investments, and available resources.



Transparent Communications

We achieve transparent governance through clear communications and sharing critical information about the County's efforts and actions with the community.



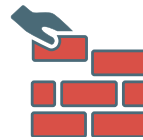


Goals

The James City County Strategic Plan supports achievement of eight Goals, which describe the important topics and outcomes that the County seeks to address in its work. The Goals provide direction for decision-making, resource allocation, the development of new programs and initiatives, and guiding daily operations. The Goals can serve as a framework to align all efforts with the needs and desires of the community.



Protect Community Character and Enhance the Built Environment



Support a Growing and Diverse Local Economy



Collaborate with James City Service Authority to Secure a Sustainable Long-Term Water Supply



Collaborate to Provide High Quality Education



Invest in Modern Infrastructure and Technology Systems



Deliver Exceptional Public Services



Preserve and Support the Development of Attainable Housing



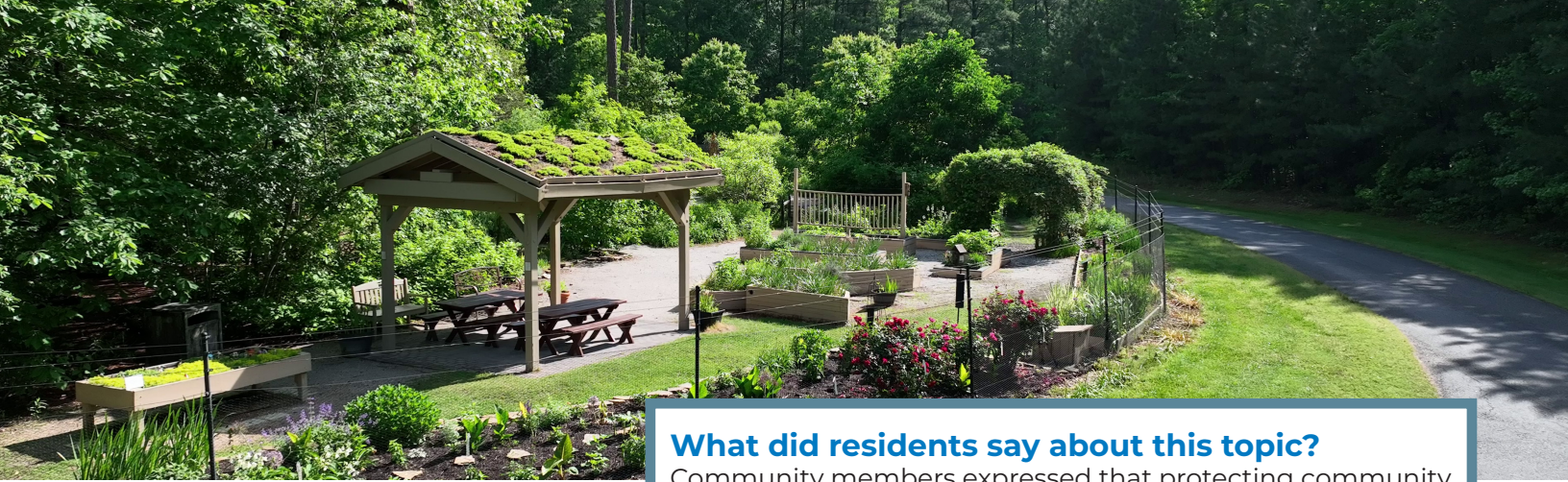
Recruit and Retain a Skilled Workforce



Setting Sail: Actions

Focusing on the needs and priorities of local residents, James City County is charged with managing financial resources, providing public services and facilities, and enforcing the laws of the community. The approach for addressing community priorities through this work is articulated in the Guiding Principles and Goals of this plan. The Actions identify more specifically the types of actions the County will implement to achieve community goals. These are intentionally designed to be flexible to allow County leaders to adjust to unforeseen circumstance and to adapt to future economic and fiscal conditions. They provide general direction for future action to be taken to achieve Plan goals and are not intended to be an exhaustive list, allowing for future project and initiative ideas to be considered on an annual basis.





What did residents say about this topic?

Community members expressed that protecting community character is a priority for them. In particular, they shared that community development, land use planning, and stormwater management are important public services for the County to prioritize.



Protect Community Character and Enhance the Built Environment

James City County's unique historic assets, natural environment, rural character, hometown feel and attractive developments will be protected and maintained over time. Community corridors and older developed centers and neighborhoods will be enhanced and revitalized.

Examples of initiatives, programs, and investments that James City County may pursue or support to achieve this Goal could include:

Comprehensive Plan: Progress in this Goal can be facilitated through continued implementation of the Comprehensive Plan and future updates to the plan as necessary. This includes use of the Character Design Guidelines to protect the character of the County, exploring emerging technologies in renewable energy to protect unique rural character, preserving natural resources, and encourage placemaking.

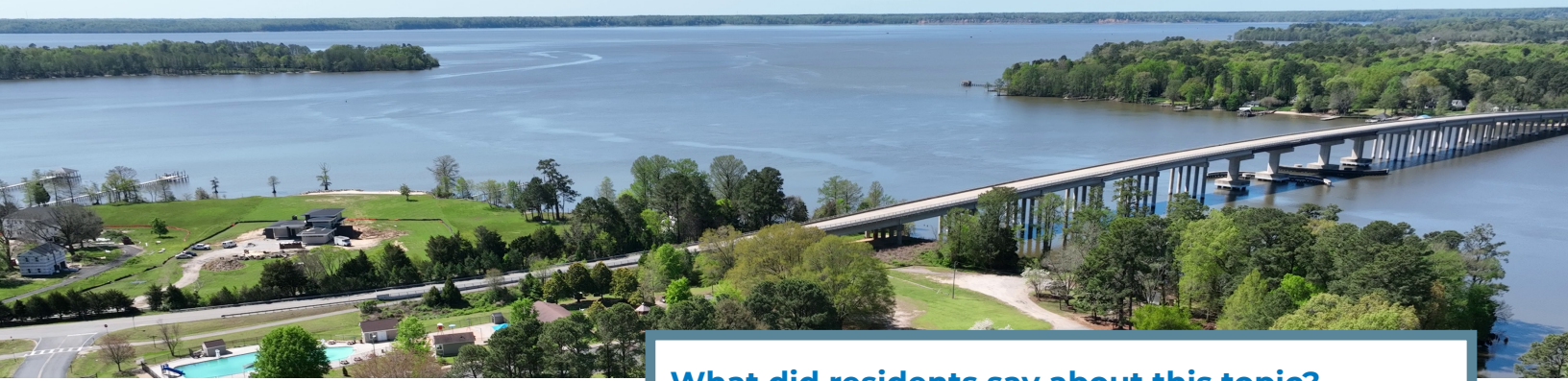
Conservation and Environmental Programs and Stormwater

Management: Watershed management retrofits and continued preservation

investments through the Open Space program are examples of conservation and environmental programs to support this Goal. Stormwater management and flood mitigation—which are implemented across the CIP, Comprehensive Plan, and in alignment with the Strategic Plan—are important ways to enhance and protect the natural environment.

Transportation Projects: Transportation-related capital projects could include transit stop improvements, VDOT drainage improvements, obtaining transportation match projects to improve sidewalk connections or implement road diet improvements, and pursuing funding for multimodal transportation infrastructure and facilities.

Zoning Ordinance: Evaluating changes to the Zoning Ordinance will support community character and enhance the built environment, including amendments that incorporate recommendations of the Colonial Soil and Water Conservation District and re-examining lot sizes and clustering provisions to encourage preservation of forested and agricultural land.



What did residents say about this topic?

Community members shared that securing a long-term water supply is a critical priority.



Collaborate with James City Service Authority to Secure a Sustainable Long-Term Water Supply

James City County and James City Service Authority (JCSA) will collaborate to provide an adequate, potable, long-term water supply that is financially sustainable for the County's current and future community members and businesses.

James City County Service Authority operates as a separate enterprise organization from the James City County government. As such, James City County can support the JCSA through coordination with the JCC Supervisors who serve on the JCSA Board, and by acting as a partner in guiding to support their efforts.

Sustainable Water: Continue to participate in HRSD's Sustainable Water Initiative for Tomorrow (SWIFT) initiative, which is an innovative water treatment project in eastern Virginia designed to further protect the region's environment and enhance the sustainability of the region's long-term groundwater supply.

Public Wells: Continue to proactively monitor public wells, which are distributed throughout the County, in an effort to collect comprehensive water quality data, allowing JCSA to establish trends in groundwater levels to help support future water supply decisions.

Land Regulation and Design Standards:

Develop Design Standards and require their implementation as part of development projects. When used in coordination with site plan review, Special Use Permits (SUPs), or rezoning, design standards can be an effective technique in preventing groundwater contamination in wellhead protection areas. Regulations can continuously be evaluated for consideration and discussion of emerging land uses that may impact water supply, such as data centers.

Irrigation: Continue efforts to limit irrigation with public water to conserve the County's water supply.

Alternative Supply and Conservation

Projects: Continue to explore alternative sources of a long-term water supply. Support alternative water supply and conservation projects, such as collection and use of stormwater, reuse of gray water, and reclamation of wastewater, where practical and financially feasible. Identify projects that might benefit from such applications, such as golf course irrigation or new residential, commercial, or industrial uses.



What did residents say about this topic?

Community members expressed that providing exceptional public services was a priority for them. In particular, they shared that public safety and libraries are important community priorities.



Deliver Exceptional Public Services

James City County will provide an exceptional quality of life to its community members by focusing on the provision of public services and facilities that meet the needs of a changing population. The County will do this by maintaining a safe environment for its community members, improving services to the County's aging population, enhancing parks and recreational offerings, providing effective assistance to the County's underserved populations, improving County communications, and maintaining and modernizing community facilities.

Examples of initiatives, programs, and investments that James City County may pursue or support to achieve this Goal could include:

County Operations and Customer Service:

Dedicated workforce at all levels committed to providing outstanding customer service, maintenance of clean facilities, and performance of high quality, efficient, and effective work with accuracy and attention to detail.

Maintenance and Improvement to Existing Facilities:

Ensuring sufficient capital for the maintenance of existing County buildings and the development of new facilities, such as the proposed Government Center, to meet ongoing needs.

Libraries: Supporting the library system, such as funding and construction of a new County library addition or facility.

Parks and Recreation: Improvements and renovations to the buildings and facilities for recreational opportunities.

Fire and Police: Renovations and expansions of existing buildings and facilities, purchase of new equipment, and maintenance of existing and fleet vehicles and purchase of new as needed.

Communications: Continue to provide clear, effective communication of information to county residents. Explore opportunities to create a sense of place and identity or "hometown pride" for living and working in James City County.



What did residents say about this topic?

Community members expressed their support for the addition of this Strategic Plan Goal to recruit and retain a skilled workforce for County employees.



Recruit and Retain a Skilled Workforce

Consistently deliver high quality and reliable public services by recruiting and retaining a qualified and skilled County staff team. Recruitment and retention efforts will reduce employee turnover and support consistent public service delivery.

Examples of initiatives, programs, and investments that James City County may pursue or support to achieve this Goal could include:

Retention and Recruitment Programs:

County initiatives support efforts for the recruitment of new high-quality talent and the retention of current County employees.

Competitive Compensation and Benefits:

Continue to offer competitive pay to employees by using a market-based pay system that compares County positions with those in local public and private sector organizations performing similar work, including competitive benefits packages to support its employees.



What did residents say about this topic?

Community members expressed support for economic development through the provision of exceptional public services. These services create the quality of life that attracts new employment, and in return, new businesses expand the local tax base and support investments in public services.



Support a Growing and Diverse Local Economy

James City County will support the expansion and diversification of the local economy by providing the regulatory framework to support business development. The County will support and partner on economic development marketing and recruitment efforts and foster the development and expansion of businesses.

Examples of initiatives, programs, and investments that James City County may pursue or support to achieve this Goal could include:

Rural Economic Development:

Identify rural economic development opportunities through creating community infrastructure, addressing challenges, and fostering support for jobs and businesses. Examples could include creating a capital loan or financial incentives program or developing an agricultural incubator program.

Historic and Sports Tourism: Support partnerships for historic and sports tourism efforts in the County.

Small Businesses: Promote strategies and develop programs to encourage new and support existing small businesses, including women-owned and minority-owned businesses. Continue to pursue incentives for businesses within certain areas in the County, such as Opportunity Zones, Foreign Trade Zones, Tourism Zones, or other opportunities.

Partnerships with Key Organizations:

Collaborate with partner organizations and regional entities for workforce development and training initiatives. Partner with William & Mary and Virginia Peninsula Community College and other partners to support business recruitment. Assist and collaborate on opportunities for public transit that support access to economic and business centers within James City County. Other opportunities for collaboration may include the William & Mary Entrepreneurship Hub.



What did residents say about this topic?

Community members shared that providing high quality education is a priority and emphasized wanting to see more investment in schools.



Collaborate to Provide High Quality Education

James City County will support high quality education by focusing primarily on its core fiscal responsibility of funding high quality public schools through joint facility planning efforts with Williamsburg-James City County Schools, and by collaborating on opportunities to support other education efforts in the County.

Examples of initiatives, programs, and investments that James City County may pursue or support to achieve this Goal could include:

Educational Buildings and Facilities:

Dedicate funds and support investment in capital projects for education buildings and facilities. Examples may include more space for pre-kindergarten education, expansion of Jamestown High School, installation of elementary school bus canopy, and major maintenance of existing schools and playgrounds.

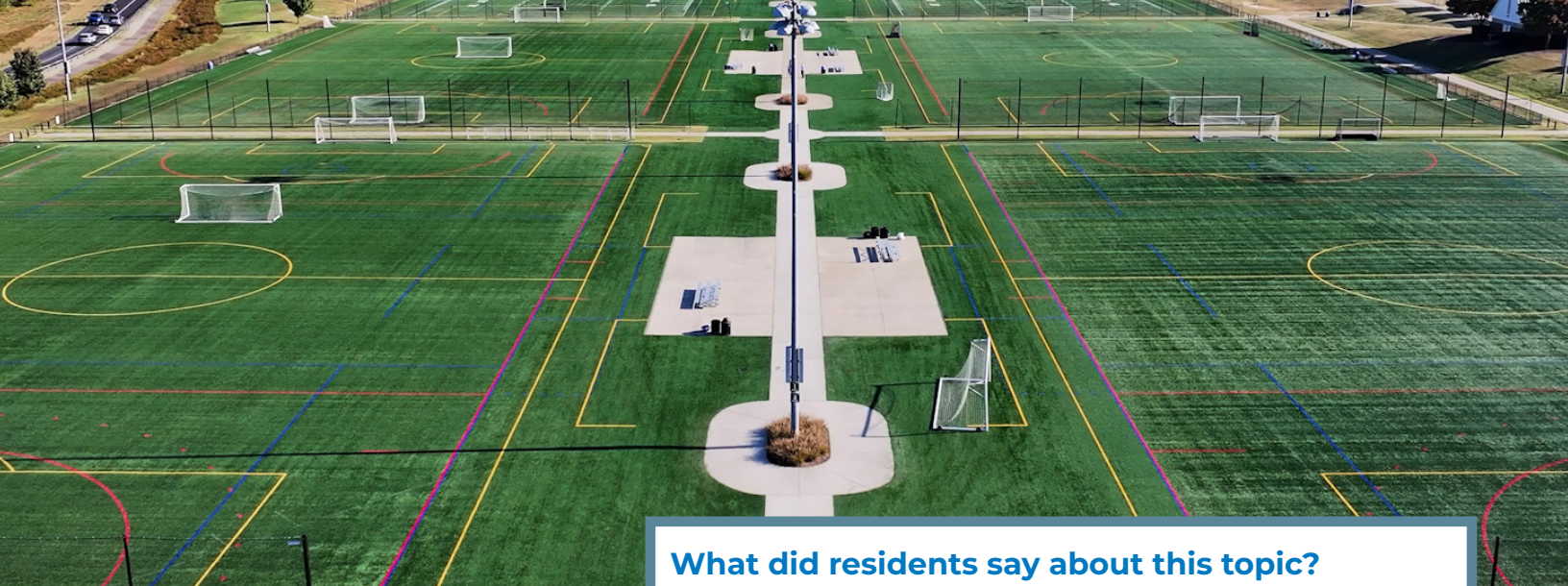
Collaboration and Partnerships:

Encourage co-location of pre-school programs and classrooms throughout

the County in public and private schools, businesses, religious institutions non-profits, and others. Explore partnership opportunities with community members and other organizations to support educational programming.

Strategic Planning: Partner on implementation of Williamsburg-James City County Schools Strategic Plan.

Photo Credit: Williamsburg-James City County Schools.



What did residents say about this topic?

Community members expressed support for prioritizing efficient and sustainable local government operations. The technical systems that support public services are key contributors to the quality of service. In addition, sustainability is an important idea to community members.



Invest in Modern Infrastructure and Technological Systems

The County will undertake strategic investments to modernize infrastructure and technology to enhance the quality of life provided to its community members, address the changing needs of its population, and improve the prospects for growing new businesses. These investments will be funded using sustainable approaches that will maintain the fiscal health of the County.

Examples of initiatives, programs, and investments that James City County may pursue or support to achieve this Goal could include:

Sustainability: Explore ways to integrate sustainability in County operations or facilities or encourage more sustainable practices in local businesses, such as emerging technologies in renewable energy.

Modern Software: Update software used for County operations, such as payroll and real estate assessment.

Long Term Planning: Develop an enterprise architecture plan (technology plan) to support future technology needs.



What did residents say about this topic?

Community members expressed support for adding a new Strategic Plan Goal related to attainable housing. Participants shared that improving access to housing that is affordable for all households types is an important priority for the community.



Preserve and Support the Development of Attainable Housing

Support the development of housing that is adequate for all households to meet their needs. James City County will support strategies to facilitate the development of attainable housing for seniors, special needs populations, and to address homelessness.

Examples of initiatives, programs, and investments that James City County may pursue or support to achieve this Goal could include:

Adaptive Reuse Programs: Support adaptive reuse of old commercial buildings to new housing. Investigate funding resources to support adaptive reuse.

Funding and Capital Projects: Amend the County's Capital Improvement Program to consider housing options on public land where new public facilities are being developed. Apply for funding from Virginia Housing to support projects in defined redevelopment and revitalization areas. Identify land that would be suitable for purchase by the County and make it available for development or

redevelopment of workforce housing. Seek grant funding to construct affordable senior housing.

Partnerships and Community Assistance: Investigate community land trust and/or other public-private partnerships to support attainable housing efforts. Develop rental support programs, such as local rental assistance or rental housing subsidies. Continue to support, through marketing, partnering, and other means, nonprofit and community groups such as Housing Partnerships, Inc., Habitat for Humanity, Community Action Agency, and Project: HOMES. These organizations have established programs providing emergency home repair; preventive maintenance; and counseling in home finance, rental assistance, budgeting, and sanitary health conditions.

New Policies: Develop a plan to address health, housing, and job placement needs of homeless, lower income, and special needs populations.

Anchoring Our Future

The James City County Strategic Plan charts a course for the future built on the County's Mission and Values and the many policy documents, including the Comprehensive Plan, that describe the vision for James City County in future decades. This vision for the future will be implemented through actions that support the Actions of this Plan. This Plan is also designed to be flexible and provides guidance through Plan Goals that County leaders can leverage when navigating future challenging waters that may lie ahead.

In the coming decades, the next generation of residents and leaders in James City County will be able to look back on this plan and recognize the intentional efforts taken to anticipate the community's future needs. The decisions and actions that will be guided by this Plan will ensure that future generations have the same or better opportunities, resources, and quality of life as the current generation.



