MINUTES

JAMES CITY COUNTY BOARD OF SUPERVISORS

BUSINESS MEETING

COUNTY GOVERNMENT CENTER BOARD ROOM

101 MOUNTS BAY ROAD, WILLIAMSBURG, VA 23185

May 26, 2026

1:00 PM

A. CALL TO ORDER

ADOPTED

JUN 23 2026

Board of Supervisors
James City County, VA

B. ROLL CALL

Tracy L. Wainwright, Powhatan District
Barbara E. Null, Stonehouse District
James O. Icenhour, Jr. Jamestown District
Ruth M. Larson, Vice Chair, Berkeley District
John J. McGlennon, Chair, Roberts District

Scott A. Stevens, County Administrator
Adam R. Kinsman, County Attorney

C. PRESENTATION(S)

1. Visit Williamsburg Presentation - Ed Harris

Mr. Ed Harris, Chief Executive Officer of Visit Williamsburg, addressed the Board and stated that he would be providing an update using a chart presented in a PowerPoint presentation that showed numbers related to tourism performance in the Historic Triangle. He explained that the chart displayed transient tax collections over the past several years and recapped tourism activity through the end of last year. He noted that during the COVID-19 pandemic transient tax collections declined significantly followed by a strong rebound across the country before leveling out. He emphasized that the good news was continued tourism growth within the County. He noted that over the past two calendar years, transient tax collections increased by more than 11%, and year-to-date figures were hovering around 4%, with an anticipated year-end total of approximately 5%-6%. He stated that this was remarkable given that tourism nationwide had fluctuated depending on destination. He noted that despite similar fluctuations locally, the region was still showing growth in the current economy, and he expressed optimism about tourism heading into the summer season. Mr. Harris then discussed hotel and motel performance noting that transient tax collections covered all lodging types including hotels, motels, Airbnbs, timeshares, and campgrounds but that the analysis focused on hotel and motel performance. He summarized that through April, the Historic Triangle saw occupancy levels increase by approximately 7.7% compared to the previous year and revenue per available room increased by approximately 5.7%. He highlighted that the most important metric for Visit Williamsburg was the number of rooms sold, which increased by approximately 6%. He added that the average daily rate (ADR) had decreased slightly, as had the number of rooms available to rent. He noted that overall, when comparing the Historic Triangle to state and national trends, both the City of Williamsburg and the Commonwealth of Virginia remained very resilient noting that tourists continued to love visiting Virginia and the Historic Triangle. He shared that

one of Visit Williamsburg's data sources, HotelPlanner, showed strong advanced bookings heading into Independence Day. He stated that this was not surprising as the area was an important destination for America's 250th birthday. Regarding advertising campaigns, he explained that last summer Visit Williamsburg launched a new platform, "Where America's Journey Begins." He noted that the campaign was international and served as a reminder that Americans would want to be in the region to celebrate the nation's 250th birthday, as this was where the country's story began. He stated that the campaign extended across all advertising channels, including television, billboards, digital ads, social media, and visitor guides. He stated that Visit Williamsburg also held events to build excitement for America's 250th birthday. He noted that the first event took place last fall at Jamestown Settlement in partnership with the Greater Williamsburg Chamber of Commerce to rally the business community. He noted that Visit Williamsburg had hosted more events over the past six to eight months than usual due to the upcoming 250th celebration. These included the We the People: A Yorktown Battlefield Event, the premiere of Samantha Brown's "Places to Love" featuring a full segment on the Historic Triangle, the Virginia Black Film Festival in February, and Revolutionary Rhythms at Jamestown Beach Event Park, which he described as a major success. He also highlighted a side project connected to the "Where America's Journey Begins" campaign: The Great American Birthday Quilt, created in partnership with various teams. He noted that the quilt consisted of more than 2,000 squares submitted from all 50 states and far exceeded the original goal of 250 feet long, ultimately reaching more than 500 feet long in length. He showed a short video to give the Board a sense of the project. He stated that the quilt was available for viewing at the Colonial Williamsburg Visitor Center, with portions also displayed at the Muscarelle Museum of Art at William & Mary. Mr. Harris provided another update regarding an event held during National Travel and Tourism Week in Colonial Williamsburg. He thanked Ms. Larson for participating and commended her leadership as Visit Williamsburg's Board Chair. He noted that Mr. Don Welsh, President and CEO of Destinations International, served as the keynote speaker, and Mr. Dan Roberts, Vice President of Research and Strategy for the Virginia Tourism Corporation, also spoke. He noted that the event included a 250th anniversary panel and a Greater Williamsburg Sports and Events Center (GWSEC) panel, and he expressed appreciation to those who contributed. He added that on May 15, the TODAY Show broadcasted live from the City of Williamsburg. He stated that the show did an excellent job showcasing all three points of the Historic Triangle. He shared photos from the broadcast, including images of the destination, the Great American Birthday Quilt, and the pancake-themed segment featured on the show. In closing, he reviewed upcoming events, including Busch Gardens' Food and Wine Festival, the reopening of Verbolten: Forbidden Turn, the Summer of Wonder, a concert series, the Sail250 Yorktown Festival, Williamsburg Live, and the Fourth of July Telecast from Colonial Williamsburg: 250 Years Together, as well as updates related to the GWSEC, which he noted his colleagues would discuss. He encouraged individuals to download Visit Williamsburg's 250th Passport, a mobile trail accessible at visitwilliamsburg.com. He noted that discounts and information about all area events could be found on the website. He concluded by stating that he was happy to answer any questions the Board had.

Mr. McGlennon thanked Mr. Harris for the presentation.

Ms. Larson thanked Mr. Harris and his staff for all they had done noting that this year had been particularly busy. She expressed hope that many visitors would come to the area during the summer and return in the future, especially with the ongoing work to build the GWSEC. She highlighted a large soccer tournament held the previous weekend that generated approximately 2,000 room nights in the area, stating that it contributed positively to the County's revenue. She reflected on Mr. Harris's earlier remark about the decline in ADR, explaining that for some time it had been believed that the area's ADR was very high. She clarified that although it had decreased slightly, it remained high overall.

Mr. Harris agreed and noted that ADR was often self-corrected based on statewide market conditions. He stated that the area was not far off from state and national averages. He added

that the economy was always shifting and being down by approximately 1% while still seeing strong revenue-per-room figures indicated a healthy market. He explained that hotels were adjusting to economic factors, but the region continued to maintain a strong ADR.

Ms. Larson asked what the region's presence was like at rest stops.

Mr. Harris responded that visitor guides were distributed at rest stops, along with the newly produced guide celebrating America's 250th anniversary. He stated that there was hope for an expanded presence in the future, especially after the conclusion of the 250th anniversary period. He explained that as the region approached the 250th year in 2026, it was important for Visit Williamsburg to reinforce the area's rich history while also highlighting the broader attractions beyond history. He noted that there would be an opportunity to refresh the region's presence in visitor centers after Independence Day.

2. Greater Williamsburg Sports and Event Center Update

Mr. Stevens thanked Mr. Harris for his presentation and stated that Visit Williamsburg had been a very strong supporter of the GWSEC. He noted that Mr. Harris and his staff had made much of the County's success easier and stated that he looked forward to a continued strong relationship, thanking them again for its support. He went on to note that while he served as the County Administrator, he was also Chair of the Historic Triangle Recreational Facilities Authority (HTRFA), the governmental entity that had built the GWSEC. He acknowledged the presence of Ms. Dana Youst, Executive Director of the HTRFA, noting that she was the Authority's sole employee, and Mr. Ben Hardouin with KemperSports, General Manager of the GWSEC. He stated that the opening of the center would be on June 24 at 3:30 p.m. and invited all to attend noting that it would be a very large event. He expressed excitement and hoped that thousands would turn out to see the new amenity. He explained that he would speak about the history and construction of the project, Ms. Youst would discuss the groundbreaking through construction, and Mr. Hardouin would speak about upcoming operating events and staffing. He added that contact information would be shared at the end of the presentation for anyone with follow-up questions. Mr. Stevens began the presentation by showing a timeline of the GWSEC on the PowerPoint presentation, reflecting the significant steps that had led to the GWSEC groundbreaking. He noted that discussions about this type of center dated back to at least 2014 with the most recent effort beginning in 2019 when the Williamsburg Hotel & Motel Association had applied to the City of Williamsburg for a grant to design and construct an indoor regional sports facility. He noted that this led to the formation of a working group of staff from each locality who reviewed additional studies and ultimately recommended that elected officials form the HTRFA in fall 2021. He shared that following its formation the Authority received an unsolicited proposal for the project, evaluated several proposals, and selected a design-build team. He noted that from there a ground lease was secured for the proposed site, potential facility operators were evaluated, and in fall 2023 the Authority returned to elected officials with updated cost estimates, leasing arrangements, staffing and operational needs, and financial reports supporting projected costs and incremental revenues from sales, meals, and lodging taxes associated with the facility's operation. He noted that staff recommended that the localities proceed with the funding agreements and in December 2023 each locality approved them which allowed the project to move forward. He then discussed the HTRFA, explaining that it was a governmental entity formed by the City of Williamsburg, York County, and James City County (JCC) to evaluate and if feasible, oversee the construction and management of regional recreational and tourism facilities. He noted that the Board consisted of two representatives from each locality and that the bylaws prevented any two localities from overruling the third, requiring support from all for major decisions. He provided a brief overview of the original project scope noting that the facility built was nearly identical to what had been discussed two years earlier and was constructed at nearly the same projected cost. He reviewed the original scope which included a 160,000-square-foot facility with 12 basketball/volleyball courts convertible to 36 pickleball courts, 24 basketball goals, volleyball

systems, and scoreboards, 48 tip-and-roll bleachers, 18 curtain dividers, 115,000 square feet of hardwood maple flooring, referee changing rooms, meeting rooms, food and beverage areas, storage areas, office and administrative areas, and first-aid and training areas. He stated that additional project elements were considered to enhance the visitor experience. He noted that a banquet room and roll-out turf were added along with exterior architectural enhancements. He stated that the only major change from the original scope was replacing the planned rock-climbing wall in the ninja gym with an indoor feature gym containing approximately 270 components designed for toddlers through age 18, allowing the facility to serve a broad age range. He then discussed project costs. He noted that the capital cost remained $80 million as contracted. He noted that the City of Williamsburg served as the primary backer of the debt and contributed $2.5 million annually for debt service. He shared that the HTRFA also received maintenance-of-effort funds required by state law, with JCC contributing a portion of the $1.5 million annual amount used for debt service. He noted that York County and JCC were asked to support the operating deficit, the lease, and the cost of hiring KemperSports. He stated that the County's cost was up to $800,000 annually. Mr. Stevens stated that the County agreed to pay $800,000 per year initially to build cash reserves for the facility's opening with its long-term commitment ranging from $300,000 to $800,000 annually depending on the facility's performance. He noted that the County's risk was mitigated by the City of Williamsburg taking on a larger share. He stated that JCC and York County had a separate agreement under which the County might pay up to $50,000 more per year if County resident usage significantly exceeded York County resident usage. He then turned the presentation over to Ms. Youst.

Ms. Youst addressed the Board to share the journey to opening the GWSEC from concept to reality. She explained that what had begun as a regional vision several years earlier had become one of the most transformational tourism and recreational projects in the Historic Triangle. She noted the center's opening date of June 24 and referenced the groundbreaking ceremony held in August 2024 which officially moved the project into execution. She stated that the project demonstrated what could happen when regional partners aligned around a common goal noting that elected officials, tourism leaders, community stakeholders, construction teams, and operational staff all played essential roles. She briefly discussed the early stages of construction and the transformation of the site noting areas that were already operational and ready for use. She shared that the goal had been to build more than a sports facility; the GWSEC had been intentionally designed to create a full visitor and community experience. She noted that its hospitality-focused design supported tournaments, conferences, and community engagement while creating a welcoming atmosphere for families and guests. Using a PowerPoint presentation, she displayed images of signature areas within the facility. She noted that the front entrance and mezzanine were designed to create an open modern experience while the gymnasium provided flexible tournament and event space capable of hosting large regional and national events. She added that the adventure gym offered a unique recreational opportunity that distinguished the GWSEC from traditional sports venues and expanded programming opportunities for both residents and visitors. She emphasized that the project would not have been possible without strong collaboration among JCC, York County, the City of Williamsburg, the Williamsburg Hotel & Motel Association, Visit Williamsburg, KemperSports, and numerous contractors and consultants. She expressed excitement that staff would officially welcome the community to the grand opening on June 24, noting that doors would open at 3:30 p.m. and the program would begin at 4 p.m. She stated that guests would have the opportunity to tour the facility, experience activities, and celebrate this major milestone with the Historic Triangle community.

Mr. Hardouin addressed the Board and explained that a little over a year earlier when he had been interviewed for the General Manager position, he had visited the area and spoken with residents about GWSEC's construction. He noted that residents had expressed pride, community support, and excitement, calling it the best thing to come to the Historic Triangle in a long time. He stated that this enthusiasm had drawn him in and made him want to be part of the project. He shared the mission statement which reflected the experience staff aimed to deliver: an elevated sports and events environment that brought people together, supported

health and wellness, strengthened the community, and was locally rooted, nationally relevant, and hospitality-driven in every detail. He stated that the vision was to bring something nationally relevant that would continue to elevate the City of Williamsburg and the Historic Triangle in the sports and events market. Using a PowerPoint presentation, he displayed a snapshot of the events secured for the facility noting that more than 100 events had already been confirmed with additional events under negotiation and some prospective bookings. He noted that events had been booked through 2030. The next slides provided a summary of the types of events being brought to the market. He explained that staff had been working to expand the narrative that the GWSEC was more than a basketball facility. The left column of the PowerPoint presentation slide listed sporting events such as basketball, volleyball, and pickleball, while the right column listed conference-type events such as weddings, corporate retreats, and car shows. He stated that the center would remain consistently open and operational throughout the week for both the community and visitors. He noted that staff had been working to solidify community events and programs such as a World Cup watch party and Monday Night Football fantasy football gatherings. He stated that pay-for-play options would be available to the community for activities such as pickleball, basketball, and soccer, in addition to promoting clubs, leagues, and the adventure gym. He then introduced the team responsible for delivering the enhanced experience, sharing his own years of experience with similar projects and introducing team members: Ms. Heidi Hume, Sales and Marketing Manager; Mr. Antonio Gonzalez, Sports and Operations Manager; Mr. BJ Armstead, Facility Maintenance Manager; Ms. Katrina White, Controller; Mr. John Tandy, Executive Chef; Ms. Julia Soto, Guest Services Manager; and Mr. Dalton Newkirk, Adventure Gym Manager. He stated that he was happy to answer any questions the Board had.

Ms. Larson thanked Mr. Hardouin and Ms. Youst for their efforts with the GWSEC as well as Visit Williamsburg. She stated that she looked forward to the opening of the center.

D. CONSENT CALENDAR

Mr. McGlennon noted that the Consent Calendar consisted of items considered not to be controversial and therefore could be voted on as a block. He stated that if any Board member wished to pull an item, there would be an opportunity to do so for further information or for a separate vote. He then reviewed the items on the Consent Calendar.

Ms. Larson stated that while she did not wish to pull any items, she hoped to have an introduction of the Assistant Fire Marshal following the approval of the Consent Calendar.

1. Acceptance of Funds - $5,399 - Virginia Forfeited Asset Sharing Program

A motion to Approve was made by Ruth Larson, the motion result was Passed.
AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0
Ayes: Icenhour Jr., Larson, McGlennon, Null, Wainwright

2. Appointment of Assistant Fire Marshal and Authorization of Fire Prevention Powers

A motion to Approve was made by Ruth Larson, the motion result was Passed.
AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0
Ayes: Icenhour Jr., Larson, McGlennon, Null, Wainwright

Mr. Joe Davis, Fire Marshal, introduced Mr. Ronald Herrington as the new Assistant Fire Marshal. Fire Marshal Davis noted that Mr. Herrington had been with the County for seven years and had completed all the requirements to serve in the Assistant Fire Marshal role. He highlighted Mr. Herrington's experience as a firefighter with the County as well as with other localities and jurisdictions.

Mr. McGlennon stated that when the County had an employee who was performing exceptionally well, the County invested in that employee through additional training opportunities. He noted that it was a positive sign that the County had the ability to retain employees, which justified the training provided. He expressed appreciation for Mr. Herrington choosing to pursue this direction in his career and thanked Fire Marshal Davis as well.

3. Contract Award - $175,420 - Chickahominy Riverfront Park Playground Replacement

A motion to Approve was made by Ruth Larson, the motion result was Passed.
AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0
Ayes: Icenhour Jr., Larson, McGlennon, Null, Wainwright

4. Contract Award - $149,708 — Design Services for the James City County Marina Parking Lot Improvements

A motion to Approve was made by Ruth Larson, the motion result was Passed.
AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0
Ayes: Icenhour Jr., Larson, McGlennon, Null, Wainwright

5. Contract Award - $187,026 - James City County Recreation Center Gymnasium and Free Weight Area HVAC Replacement

A motion to Approve was made by Ruth Larson, the motion result was Passed.
AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0
Ayes: Icenhour Jr., Larson, McGlennon, Null, Wainwright

6. Employee Assistance Program (EAP) Vendor

A motion to Approve was made by Ruth Larson, the motion result was Passed.
AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0
Ayes: Icenhour Jr., Larson, McGlennon, Null, Wainwright

7. Grant Award - $1,416 - Local Law Enforcement Grant

A motion to Approve was made by Ruth Larson, the motion result was Passed.
AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0
Ayes: Icenhour Jr., Larson, McGlennon, Null, Wainwright

8. Grant Award - $427,250 - Virginia Community Flood Preparedness Fund

A motion to Approve was made by Ruth Larson, the motion result was Passed.
AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0
Ayes: Icenhour Jr., Larson, McGlennon, Null, Wainwright

9. Minutes Adoption

A motion to Adopt was made by Ruth Larson, the motion result was Passed.
AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0
Ayes: Icenhour Jr., Larson, McGlennon, Null, Wainwright

The Minutes Approved for Adoption included the following meetings:

- April 14, 2026, Regular Meeting
- April 28, 2026, Business Meeting
- May 5, 2026, Continuation of April 28, 2026, Business Meeting

E. BOARD DISCUSSIONS

1. 2026 Resident Survey

Ms. Sarah Propst, Principal Planner, addressed the Board. She explained that since 2021 the County had conducted a resident survey on a five-to-seven-year cycle, noting that the survey provided the County with longitudinal information on resident opinions regarding services and planning issues. She stated that this year the University of Virginia's Weldon Cooper Center for Survey Research (UVA CSR) had been contracted to implement the survey. She noted that staff had worked with the Center to update language and modify certain questions. She added that Dr. Kara Fitzgibbon, Director of the Center for Survey Research, and Dr. Alayna Panzer, Project Manager, were present to elaborate on the changes, the process, and the timing of implementation and results rollout. She also noted that Dr. Fitzgibbon had been involved in the County's 2019 resident survey. She stated that after the presentation, Dr. Fitzgibbon, Dr. Panzer, Ms. Tammy Rosario, Assistant Director of Community Development, would be available to answer any questions the Board might have.

Dr. Fitzgibbon addressed the Board and reiterated that she had been involved in the *JCC Comprehensive Plan Survey 2019* and its community input process. She stated that her presentation would cover the proposed survey design, the reasoning behind key decisions, further updates, and the proposed project timeline. She began with a brief overview of the UVA CSR. She noted that the CSR existed for nearly 40 years as a full-service academic survey research center involved in every stage of the research process, supported by a team of highly skilled survey professionals from diverse backgrounds. She explained that although the CSR was housed within the University and worked with academic researchers, most of its projects were externally focused, serving state agencies, nonprofits, community organizations, and numerous local governments across Virginia. She noted that the CSR was part of the Weldon Cooper Center for Public Service which included six teams engaged in applied research, local government support through the Virginia Institute of Government, and leadership development through the Sorensen Institute. She added that approximately a year earlier, the Institute for Engagement and Negotiation had supported the County through the RAFT project. She emphasized that the CSR took seriously its role as a trusted resource for both the public and those serving the public. She then asked if the Board had any questions.

Mr. McGlennon inquired about the number of localities for which the UVA CSR carried out comparable surveys in recent years.

Dr. Fitzgibbon responded that in the past several years the Center had conducted such surveys for approximately 10 localities. She explained that these surveys typically served one of two purposes: internal assessments such as employee satisfaction, or external community surveys assessing services or specific community issues. She then discussed the County's survey, noting her understanding that the County was four to five years into its Comprehensive Plan and had recently adopted a Strategic Plan. She stated that in working with other localities, the Center had found that surveys could serve as valuable touchpoints with residents as localities implemented their strategic plans. She explained that the County's survey was designed to assess local services, potential plans, land use, development, pace of growth, and individual

resident experiences, including standout values and areas where residents desired continued attention. She noted that the survey was far-reaching. She stated that the CSR support for the County would fall into four service areas. First, the Center would finalize the questionnaire, sampling design, and outreach methods. Once finalized, the Center would oversee data collection with confidential tracking of participation, noting that data collection would occur both online and on paper. The Center would receive responses, process the data, conduct analysis, and finalize the dataset. She stated that the Center would prepare deliverables, including a written report and a presentation that could be shared with the Board, the community, and survey participants. She then described the planned design noting that it closely followed the *JCC Comprehensive Plan Survey 2019*. She explained that the survey would use a dual-mode design in which households would be contacted by mail and given the option to complete the survey online or on paper. She noted that selected households would receive a series of mailings outlined in the PowerPoint presentation. She noted that the sequence, timing, content, and format of the mailings followed best practices and were intentionally designed to encourage participation. She explained that sampled households would first receive an announcement letter signed by the County Administrator or another County representative. This would be followed by a questionnaire packet with a postage-paid return envelope, then a thank-you reminder postcard, and finally a second questionnaire packet. She noted that all mailings would include instructions and the option to complete the survey online. She then discussed the technical aspects of the design. She shared that the CSR planned to draw a probability-based sample of 3,000 households across the County. She emphasized the importance of probability sampling, noting that every unit in the sampling frame in this case, the full list of residential addresses maintained by the United States Postal Service (USPS) had a known, non-zero chance of selection. She explained that the list was updated annually and maintained by the USPS. From this list, 3,000 households would be selected, and the probability of selection could be calculated. She contrasted this with non-probability sampling which could be useful but would not allow the CSR to know who had or had not heard about the survey. She reiterated that statistical tests used to generalize results to the broader County population required a probability-based sample, making the selection and invitation process critical. She concluded with a brief overview of the mailing process noting that envelopes would display the County's logo to signal an official effort. The first letter would introduce the UVA CSR, and subsequent mailings would include UVA CSR branding. She explained that this intentional transition helped reassure participants that the survey was objective and that privacy was protected. She noted that the questionnaire had been updated for 2026. She explained that while the CSR had reviewed and made light revisions, it maintained comparable questions wherever possible to preserve the value of longitudinal data. She emphasized the importance of ensuring that each survey cycle addressed the most relevant issues of the moment. She reiterated that residents could complete the survey online or on paper and that the CSR would track responses throughout data collection allowing it to remove addresses that had already responded. She noted that during data cleaning the CSR would deduplicate responses to ensure only one response per household.

Mr. McGlennon asked what the CSR response rate typically was.

Dr. Fitzgibbon responded that the current response rate was approximately 20%.

Mr. McGlennon asked whether the CSR was hoping to gather approximately 600 responses.

Dr. Fitzgibbon stated that her expectation for the County's response rate was approximately 23% based on similar community surveys the CSR had conducted across Virginia in recent years and reflective of general response rates nationwide.

Mr. McGlennon asked whether the survey would be addressed to a particular individual in the household.

Dr. Fitzgibbon confirmed that it would, noting that best practices showed this approach

encouraged higher response rates by creating a sense of personalization. She added that in cases where the USPS did not have a resident's name on file, such as when residents had recently moved, the mailing would use the phrase "Current Resident" to ensure delivery and to reach whoever lived at the address.

Mr. Icenhour asked whether statistically valid samples were obtained through a random selection process and whether the random selection process was how the 3,000 households were chosen.

Dr. Fitzgibbon confirmed this, emphasizing that the critical factor was the quality and completeness of the list from which the sample was drawn. She noted that the sampling frame needed to be exhaustive and representative of the County's residential population. She added that as in the previous Comprehensive Plan Survey, the County could choose to stratify the sample while still maintaining a probability-based design.

Mr. Icenhour inquired about the statistical confidence level associated with receiving 600-700 responses from an estimated 35,000-37,000 households and asked that it be provided as a percentage.

Dr. Fitzgibbon stated that the Center would calculate an overall margin of error based on the total number of responses. She explained that Mr. Icenhour had made an important point regarding the total number of households as the finite population correction was part of the margin-of-error calculation. She stated that if the Center received approximately 700 responses, the margin of error would be approximately 3.5%. For example, she stated that if 85% of respondents expressed satisfaction with a service, the true value for the County would be expected to fall within plus or minus 3.5 percentage points, approximately 81.5% with 95% confidence. She noted that each statistic in the final report and presentation would carry this 95% confidence level. She then reviewed the proposed updates for the 2026 administration of the survey. She noted that differences from the *JCC Comprehensive Plan Survey 2019* included offering an online completion option from the first communication, adding a QR code and URL for online access, extending the fielding period to allow for mail returns, and revising approximately 5%-10% of the questionnaire. Updates included adjustments to the list of services to reflect current initiatives, clarified phrasing, and edits to the development and land-use section. She emphasized that the focus remained on maintaining longitudinal comparability. She reiterated the target of 700 completed surveys and a 23% response rate, consistent with similar surveys conducted across Virginia in the past five years. She explained that the sampling design and outreach methods supported statistical testing and inference, allowing the CSR to determine whether the responses were representative of the community as a whole. She noted that the 700-response target was chosen because based on typical response rates of 20%-25%, it allowed the CSR to work backward to determine the appropriate number of households to contact. She added that this sample size supported statistically significant comparisons to the *JCC Comprehensive Plan Survey 2019*, enabling the County to identify changes or consistency over time. She stated that changes of plus or minus five percentage points would be detectable with 95% confidence. She expressed optimism, noting that the estimate was modest compared to the *JCC Comprehensive Plan Survey 2019* which achieved a response rate of approximately 35% with more than 1,000 households participating. She added that response rates could be influenced by community engagement, interest in local issues, and word-of-mouth awareness of the survey. She then reviewed the proposed project timeline. She stated that through June, the goal was to finalize the questionnaire, sampling design, and implementation plans. She noted that the survey would launch in mid-July and close in mid-October with a series of postal reminders sent during that period. She explained that data processing and analysis would occur in early 2027, including reviewing responses, deduplicating data, applying weights, and conducting analysis. She noted that interim findings would then be shared with local government staff, followed by drafting the report, incorporating feedback, and preparing the final version. She stated that the final report would be delivered in April 2027 along with a presentation to the Board. She concluded by stating she was happy to answer any additional

questions.

Ms. Wainwright sought guidance on the most effective way to relay feedback to the CSR as the survey was being finalized.

Dr. Fitzgibbon stated that the question might be best answered by Ms. Propst or Ms. Rosario, but she would be happy to receive feedback directly. She noted that receiving feedback within the next one to two weeks was ideal, as it allowed time for clarifications and ensured the County could review the findings before they were finalized. She stated that the target for finalizing the survey was mid-June.

Ms. Propst addressed the Board to respond to Ms. Wainwright's question stating that the best way to communicate feedback would be through herself or Ms. Rosario. She noted that the survey also included space for additional questions or concerns.

There were no further questions from the Board.

2. Bike Helmet Ordinance Discussion

Mr. Kinsman addressed the Board and recalled a previous meeting in which bike helmet laws had been discussed noting that there had been confusion about the numerous defined terms in the Code. He stated that the information he would provide was not a decision point but would help him draft an Ordinance that aligned with the Board's direction. Referring to the PowerPoint presentation, he explained that current laws were in place for bicycles on highways, streets, sidewalks, and bike paths. He noted that in the definition section, "highway" and "street" were considered the same, but he had separated them on the grid in the PowerPoint presentation due to earlier discussions about private roads being treated as public for law-enforcement purposes. He added that private streets did not need to be addressed. He stated that the grid should also have included electric bicycles which covered all electrically motorized devices, including segways. He stated that he was happy to take directions from the Board.

Ms. Null clarified that the Board was interested in adding more information concerning segways and electric bicycles.

Mr. Kinsman stated that the Board also had the option to address toy vehicles.

Ms. Larson stated that she was not interested in regulating toy vehicles, though she wanted them to be used safely. She stated that her concern was with fast electric bicycles and scooters.

Mr. McGlennon asked what category those devices would fall under and whether they would be considered bicycles.

Mr. Kinsman stated that the grid in the PowerPoint presentation should have included another category for electrically motorized devices.

Mr. McGlennon asked whether this would include motorized skateboards and scooters.

Mr. Kinsman explained that the definition applied to vehicles that traveled on no more than three wheels in contact with the ground and were equipped with pedals for propulsion, a seat for the rider, and an electric motor. He noted that this language did not include scooters and that he did not believe scooters were addressed anywhere in the Virginia Code. He added that the Code did contain a definition for motorized skateboards and scooters.

Ms. Wainwright asked whether a motorized skateboard would include a one-wheel skateboard, noting that there were many variations.

Mr. Kinsman stated that if the Board wanted that language included, he could add it.

Ms. Wainwright asked whether it would be included automatically.

Mr. Kinsman stated that he did not believe it would.

Mr. McGlennon stated that one issue seen more frequently in the City of Williamsburg than in the County was the presence of various motorized vehicles on the roads. He expressed concern, noting that there had been incidents involving traumatic brain injuries and stated that he was open to considering additional safety measures.

Ms. Null stated that anything motorized should require a helmet.

Ms. Wainwright stated that her concern was specifically with major roads. She described seeing a child no older than 10 pull out onto John Tyler Highway on a motorized scooter, noting that it was a fast road with little shoulder space. She stated she was not concerned about sidewalks, bike paths, or private streets, as those were low-speed areas with many walkers, bikers, and pets, but she believed requirements should apply to major roads.

Ms. Null agreed that the requirement should apply to highways and streets. She stated that motorized bicycles were dangerous because of their high speeds and the possibility of riders suddenly appearing in front of drivers.

Mr. Icenhour stated that the roads in Ford's Colony were private with a three-and-a-half-mile walking path loop. He noted that the posted speed limit was 25 mph, yet he had seen children on electric bicycles traveling 35-40 mph in traffic on private roads. He also observed children on e-bikes and skateboards using the walking paths, posing dangers to themselves and others. He stated that he was inclined to support regulations addressing electric motorized devices. He noted that he did not see them as often on open highways but did see them frequently on residential streets, and he believed highways, streets, and possibly sidewalks should be considered.

Ms. Null stated that she agreed sidewalks could be more dangerous.

Mr. Kinsman clarified for Mr. Icenhour that the County could designate certain private roads as public for law-enforcement purposes if the neighborhood had 100 or more homes. He stated that very small private roads would not fall under this designation and if the Ordinance required helmets on private roads it would apply to Colonial Heritage, Ford's Colony, and Kingsmill, but not to smaller private subdivisions. Regarding sidewalks, he stated that scooters could be banned though he was unsure whether they could be banned on roadways as he did not believe the Virginia Code addressed that yet. He added that sidewalks would need to be designated with posted signage and that such rules would not apply to sidewalks in private neighborhoods.

Mr. Icenhour asked whether the regulation could apply to walkways in a community such as Ford's Colony.

Mr. Kinsman stated that it could not, as the walkways were private, though the private roads could be regulated.

Ms. Larson stated that she had received concerns from residents about motorized devices, particularly from parents. She said she did not want to ban scooters entirely, as some students used them for transportation, but she wanted to address safety concerns.

Ms. Null stated that she had seen individuals riding scooters on Route 60, raising safety issues.

Mr. Kinsman stated that he believed he had enough feedback to bring something back to the Board. He stated that he could present a draft Ordinance in September, as the June and July Board meetings were already full.

The Board thanked Mr. Kinsman for the discussion.

3. Government Center Update

Mr. Brad Rinehimer addressed the Board. He stated that there was a significant amount of site work underway and that contractors were continuing to install underground stormwater piping systems. He noted that the StormArc system had been covered. He added that foundations for the elevator shafts had started and that several concrete pours would occur soon. He stated that a substantial amount of rebar work was in progress and that foundation work would continue for the next few weeks. He mentioned that a portion of the multiuse trail on the southern side of the site from Longhill Road to Ashbury Lane had been reopened. He noted that the County had received complaints from residents, including one from a wheelchair-bound resident who reported being unable to access the trail due to the lack of an accessible ramp elsewhere. In response, the contractor paved over some of the cuts made for stormwater pipes to make the trail accessible. He stated that the Guaranteed Maximum Price (GMP) for the project was expected within the next week or two. He noted that he intended to bring a resolution and memorandum before the Board at the June Work Session to authorize Mr. Stevens to sign the final comprehensive agreement which would include the remainder of the construction on the Government Center site. He reported that the 100% design documents for the library had been received over the weekend, though he had not yet had the opportunity to review them. He stated that the construction documents should be completed before the end of the year along with a GMP and that Board action would be required toward the end of the year, similar to the process used for the Government Center. He explained that this would include an initial phase of the comprehensive agreement to authorize pre-ordering steel followed by a final comprehensive agreement for the library. Mr. Rinehimer concluded his updates and stated that he would be happy to answer any questions the Board might have.

There were no questions from the Board.

F. BOARD CONSIDERATION(S)

1. Plan of Finance - Capital Projects

A motion to Approve was made by Ruth Larson, the motion result was Passed.
AYES: 4 NAYS: 1 ABSTAIN: 0 ABSENT: 0
Ayes: Icenhour Jr, Larson, McGlennon, Null
Nays: Wainwright

Mr. Courtney Rogers, Senior Vice President of Davenport & Company, LLC (Davenport), addressed the Board. He noted that he and his partner, Mr. David Rose, Senior Vice President and Manager of Public Finance, had worked with the County for more than 25 years. He stated that its staff assisted the County with capital planning and financial policies. He explained that Mr. Rose had met with the Board last fall to review the County's Capital Improvement Program (CIP). He stated that the current discussion would focus on the County's needs for the next several years, including interest rates, the tax-exempt market, actions required to secure bonds to continue funding projects, and the projected impact on the County's debt-service budget. He also noted that the discussion would address the County's two key debt policies. Referring to a PowerPoint presentation, he pointed out that for the purposes of this meeting, admissions tax revenue was not included in the analysis. He clarified that the information presented reflected

only what was included in the County's current proposed budget.

Mr. Rogers continued by discussing the tax-exempt market, noting that the PowerPoint presentation slide reflected tax-exempt yields dating back to January 2025. Referring to the positive slope on the graph, he explained that the first spike corresponded to Liberation Day, when tariffs were introduced. He noted that the market reacted initially but quickly settled. He went on to explain that when the Federal Reserve adjusted interest rates either up or down it primarily affected the first five years of the yield curve. Referring to the dark green lines on the slide, he pointed out that the bottom line represented the five-year tax-exempt rate and showed how much it had fallen as the Federal Reserve made changes during that period. In contrast, the longer-term portion of the market, between 10 and 30 years, remained relatively consistent. He highlighted that in March 2026 rates began to rise, not only short-term rates but rates across the entire curve due to inflationary pressures. He stated that this trend had been evident in the market over the past week. He noted that the next slide in the PowerPoint presentation provided a view of 20-year interest rates only, with data going back to the year 2000. He explained that the graph showed a sharp decline just before the COVID-19 pandemic followed by a prolonged period of low rates until the economy emerged from the pandemic and rates returned to more typical levels. He stated that it was unclear whether such low rates would be seen again, but current conditions reflected what was considered a normal period. He referenced a recent example from Loudoun County, which also held a AAA rating. He noted that Loudoun County had sold $200 million in bonds competitively the previous Tuesday, receiving seven bids and securing a 3.70% interest rate. He added that Loudoun County also issued Economic Development Authority (EDA) bonds shortly afterward which included both taxable and tax-exempt components, and those bonds priced approximately 15 basis points higher. He explained that this illustrated the typical differential between general obligation bonds and EDA appropriation-backed financing. He stated that Davenport used a planning assumption of 25 basis points for this differential and briefly explained why staff believed the EDA process was the most efficient approach for the County's project. He then provided an overview of the proposed bond issuance. He stated that staff anticipated approximately $200 million in project funding, covering projects such as the Government Center, the new Williamsburg Regional Library, the Public Works administrative building, Grove Community Park, fire apparatus, and school HVAC and roof replacements. He reviewed the County's existing debt service, noting that it totaled approximately $128 million and would be fully retired by 2044. Referring to the PowerPoint presentation slide, he pointed out a significant drop in debt service between the current fiscal year (FY) and the next from approximately $21 million down to $14 million creating capacity to absorb new debt within the existing budget. He then discussed the recommended plan of finance which mirrored the approach used in Loudoun County: selling the bonds competitively after obtaining a bond rating and making the offering available electronically to Wall Street firms that purchase municipal bonds. The lowest bid, including fees, would win. He noted that as part of this process, the rating agencies would visit the County to tour the Government Center and learn about the County's economic development activity and growth. He stated that this visit was tentatively scheduled for mid-June, during which financials and the plan of finance would be reviewed including debt ratios and repayment structure. He noted that the County had long maintained a triple-A issuer rating from all three major agencies. However, because the bonds were appropriation-backed, they carried one notch lower due to the theoretical risk that a future Board might not appropriate funds. He stated that the expected ratings were Aa1/AA+/AA+. He explained that part of the process involved preparing an offering document (Preliminary Official Statement) which bond counsel had been working on with staff. He noted that interest rates would be locked in for the full 20-year term being proposed. Referring to the next PowerPoint Presentation slide, he stated that it showed current market rates. He noted that as of May 20, 25 basis points had been added which equated to approximately $15.5 million. He shared that current buyers preferred a higher coupon than the yield and although the average yield was expected to be below 4%, buyers typically wanted a higher coupon. He stated that the County would issue slightly less than $200 million in bonds to generate the $200 million needed for projects over the next 24 months. He added that the final number might come in slightly under $200 million. Referring to the following PowerPoint

presentation slide, he noted that it showed existing debt service of $127 million plus $196 million in new debt. He stated that total debt service would rise from approximately $21 million to a peak of $28.5 million in 2029 and 2030. He pointed out the dotted line on the graph which showed current debt service and noted that the increase in 2028-2030 reflected the retirement of some existing bonds. He stated that the next two PowerPoint presentation slides showed the County's key debt ratios. The first ratio, total outstanding debt divided by assessed value had a policy guideline of 3%. He noted that the County was currently at 1.5%, well within policy limits. The next ratio, annual debt service divided by revenues or budget, showed existing debt in dark green and new debt in light green. He noted that the combined ratio was just over 6%, with the policy range being 10%-12%, and 12% being the maximum. He concluded with the schedule and next steps. He stated that after the presentation, he would ask the Board to consider the required resolutions for adoption, including the financing documents and the Preliminary Official Statement. He noted that Mr. Christopher Kulp, Bond Counsel with Hunton Andrews Kurth LLP, was present to answer questions. He stated that in mid-June, the in-person credit rating meetings and County tours would occur. Because of timing, the EDA meeting would not take place until June 16. He noted that the bond sale was scheduled for August 5, at which point the final borrowing cost would be determined, and closing on the Series 2026 bonds with proceeds received would occur on August 19. He stated that he was happy to answer any questions the Board might have.

Mr. Icenhour inquired about the County's use of debt over the last 20, 30, and 40 years, focusing on the outstanding debt at each point in time and how those amounts adjusted for inflation. He referenced three major school projects completed in 2008 within two years, noting that a significant amount of debt had been incurred. He stated that he wanted the Board to review this history as it moved forward emphasizing the importance of recognizing that the County was capital-intensive-particularly with schools and school buildings and that it had a large number of assets requiring ongoing maintenance. He added that he believed the County had managed these responsibilities efficiently.

Mr. Rogers suggested preparing a calendar showing past debt issuances and the projects funded. He stated that when he began working in the early 1990s, a high school cost roughly $80 million, whereas the cost was now approximately $160 million, noting that middle school costs had also doubled. He emphasized that project costs had increased significantly over time.

Mr. Icenhour stated that, as Mr. Rogers mentioned, there had been a dip in activity during the COVID-19 pandemic due to uncertainty about the budget which caused many capital needs to be pushed out, needs that eventually had to be addressed.

Mr. Rogers agreed and stated that in his experience, follow-up financing was often required because initial borrowing amounts were insufficient to complete a project. He recalled a similar situation involving a high school project.

Mr. Icenhour asked whether this had occurred with any County projects.

Mr. Rogers stated that he did not recall such an instance.

Mr. Stevens stated that the County had not made any significant borrowing or any borrowing for projects under those circumstances. He noted that there may have been a project exceeding $1.5 million where funds were shifted within the capital fund to cover costs, but none matched the scenario Mr. Icenhour described.

Ms. Larson asked Mr. Rogers to return to slide six of the PowerPoint presentation. After reviewing the slide, she noted the number of projects included.

Mr. McGlennon referenced Grove Community Park, noting that it had previously been supported by other financing sources, including funds from the COVID-19 pandemic.

Mr. Stevens stated that at one point Grove Community Park had been funded with American Rescue Plan Act funding, which carried spending deadlines. He believed that the funding had been shifted to other projects to avoid losing it and that the County was now borrowing for Grove Community Park. He noted that Ms. Sharon McCarthy, Director of Financial and Management Services, might have the total amount.

Ms. McCarthy addressed the Board and stated that she believed the County had used pay-as-you-go funding for the land acquisition and that the borrowing now would cover the actual improvements. She explained that this was a combined borrowing covering two years' worth of projects, originally planned for FY 2026 but was delayed to allow for a consolidated issuance. She noted that this approach helped avoid returning to the Board multiple times and allowed the County to save money by postponing the borrowing.

Mr. Icenhour asked for clarification, using the Government Center and the new library as examples, and asked whether the County had already borrowed money for those projects.

Ms. McCarthy confirmed that approximately $12 million had been borrowed.

Mr. Icenhour stated that when considering the $204 million borrowing it would be helpful to know how much of that amount was for the Government Center and how much was for the new library, noting that the breakdown would be useful.

Ms. Larson asked what would occur if additional needs arose over time.

Ms. McCarthy stated that borrowing capacity and capital needs were projected over a five-year period, and that projections would continue in tandem with the County's debt ratios to ensure compliance with policy. She noted that as part of the adopted budget and now that the borrowing plan was more refined, the borrowing would be incorporated into the capital, debt, and operating funds for the next five years so that all three could be evaluated together.

Mr. McGlennon stated that he believed the two most significant slides in the PowerPoint presentation were those outlining the County's debt policies which he described as very conservative. He noted that the County remained well below its policy limit for outstanding debt as a percentage of assessed value, currently at approximately half of the allowable amount and projected to decline further. He added that the County was also well below its policy limit for annual debt service as a percentage of revenues and even below the internal target set beneath that limit. He reiterated that the estimates were conservative and that the County had exercised caution in taking on debt over the years.

Mr. Rogers noted that Loudoun County's debt-to-revenue ratio was approximately 8% compared to the County's 6%. He added that while additional debt was expected in the next two to three years it would not be as significant as the current amount.

There were no further questions from the Board.

Mr. McGlennon thanked Mr. Rogers for his presentation. Before moving to Board discussion on the proposed resolution, he asked whether any Board members had additional questions or comments.

There were no further questions from the Board.

2. Admissions Tax Ordinance

A motion to Approve was made by John McGlennon, the motion result was Passed.
AYES: 3 NAYS: 2 ABSTAIN: 0 ABSENT: 0
Ayes: Icenhour Jr, Larson, McGlennon
Nays: Null, Wainwright

Ms. McCarthy addressed the Board and noted that her presentation would include three agenda topics, each requiring separate Board action following the presentation. She began by recapping the significant potential changes to the proposed budget under consideration for the 2027 budget adoption. In addition to the $0.03 real estate tax reduction included in the proposed budget, a $0.02 one-time real estate tax credit was included which would appear on taxpayers' December 2026 and June 2027 bills by reducing the amount owed. Another change to the proposed budget was the postponement of the 0.02% increase in the meals tax. She noted that the adjustment moved the effective date back by six months, from July 1, 2026, to January 1, 2027, allowing the Commissioner of the Revenue time to work with the software vendor and giving businesses time to prepare while also providing some relief to taxpayers. She noted that the Board was also considering the implementation of an admissions tax which the Code of Virginia had only recently allowed the County to impose. The decision before the Board was whether to exclude it from the budget adoption or include it, set the rate, and establish an effective date. She explained that the errata sheet displayed in the PowerPoint presentation showed the net impact of the proposed changes. She noted that the primary adjustments included the use of unassigned fund balance for the real estate tax credit and a $1 million revenue loss from delaying the meals tax increase. She stated that the revenue loss was offset by reducing County and school capital projects and maintenance expenditures by $1.2 million and increasing the general fund contingency by $200,000 dollars. She noted that an admissions tax was not included in this option. She stated that under option two, the adopted budget would include the real estate tax credit, the delay of the meals tax effective date, and the addition of an admissions tax. She explained that the new revenue source would help diversify the revenue base with a large percentage paid by visitors. She noted that based on previous Board discussions, an Ordinance and budget amendment had been drafted establishing an admissions tax applying only to amusement/theme parks and movie theaters at a rate of 6% with an effective date of July 1, 2026. Referring to the PowerPoint slide, she noted that the errata sheet showed the impact of these changes, highlighted in green. This included the same use of unassigned fund balance for the real estate tax credit and the $1 million revenue loss from delaying the meals tax increase along with an estimated $5 million in revenue from the admissions tax. She stated that the admissions tax revenue would be used for debt service and capital purposes, effectively reducing pressure on the general fund in FY 2027 and future years. She explained that the increased transfer to the debt service fund of $1.5 million included in the proposed budget would no longer be needed. One million dollars of that reduction was due to the meals tax delay and the remaining $500,000 would be reallocated as follows: increasing the general fund contingency from $200,000 to $400,000 and providing $300,000 for two and a half high-priority full-time equivalent positions, one and a half of which were in public safety and one in stormwater. She stated that the table on the right side of the PowerPoint Presentation slide was for demonstration purposes and showed the potential impacts to the FY 2028 plan, given the ongoing effect of the admissions tax. She concluded her remarks and stated that she would be happy to answer any questions.

Mr. Icenhour noted his understanding that the County had three Ordinances: one for the admissions tax, one for the meals tax, and one for the resolution adopting the budget.

Ms. Larson asked for clarification, noting that $3.650 million was being taken from the fund balance for the credit and that $5 million was expected from the admissions tax.

Ms. McCarthy confirmed this and explained that both FY 2027 and FY 2028 were shown because the admissions tax would affect both fiscal years. She noted that under option one, the impact would apply only to FY 2027.

Ms. Larson thanked Ms. McCarthy for the clarification. She stated that she struggled with applying the tax to amusement parks and movie theaters while not wanting school programs or charities to worry about admissions tax requirements. She asked whether more categories could be added or removed in the future.

Mr. Stevens stated that he had spoken with the County Attorney and that any changes the Board wished to make would require amending the Ordinance, which could be done at any time but would require going through the full process again.

Mr. Icenhour asked how much revenue movie theaters would add compared to the theme park.

Ms. McCarthy stated that based on information from the Commissioner of the Revenue, because the County had only one theater disclosing the amount would allow another business to determine its gross receipts. However, she believed the revenue would not be significant. She added that when drafting the Ordinance, it was easier to identify what the Board wanted to include rather than listing everything it wanted to exclude.

Mr. McGlennon asked whether nonprofit activities were excluded, as well as school and other community-oriented activities, while for-profit events such as concerts hosted by a commercial promoter would be included even if they were one-time events.

Mr. Kinsman stated that this could be done. He explained that concerts had originally been included in the draft language, but they were removed because it became complicated to determine whether government-sponsored concerts would be included. He noted that the decision was up to the Board as the Ordinance was open-ended regarding what could be included.

Ms. Larson asked Ms. McCarthy what the average revenue estimate was based on in terms of what would be received from an amusement ticket.

Ms. McCarthy stated that the revenue estimate was intended to be a conservative one, noting that it was challenging to refine because she did not have access to all the detailed information needed for a more precise estimate. She explained that some information was available through the assessment process, including a report provided by the County's consultant for commercial real estate assessments which included ticket sales and receipts. She stated that this was the primary source used to estimate the annual revenue.

Mr. McGlennon stated that if there were no further questions he would move to approve the Admissions Tax Ordinance specifying a 5% rate and including movie theaters (Option No. 2).

Mr. Icenhour asked whether this would be an amendment to the existing draft Ordinance.

Mr. McGlennon confirmed that it would.

Mr. Stevens stated that the draft Ordinance currently reflected a 6% rate and that changing it would affect the budget.

Mr. McGlennon clarified that the effective date would remain July 1, 2026.

Mr. Stevens stated that this was acceptable, but it would likely require adjustments to the budget Ordinance and resolution as well. He noted that staff would not have final numbers for the Board that day because the change would alter the budget figures and the budget could be adopted at a later time. He asked Ms. McCarthy whether the change was significant enough to require redlining the resolution or whether it affected the budget more broadly.

Ms. McCarthy recommended adopting the budget that evening with the understanding that fund

balance could be used to make up for the difference between 5% and 6%, keeping the total budget amount unchanged and allowing the Board to move forward.

Ms. Larson asked Ms. McCarthy to confirm that she had used a conservative estimate and that if the tax was based on a percentage, she would not need to calculate it in the same way going forward.

Ms. McCarthy confirmed this.

Mr. McGlennon asked Ms. McCarthy to confirm that the Board could proceed with adopting the Ordinance at 5% and still adopt the budget that evening.

Ms. McCarthy stated that she believed the Board could do so as long as the total amount being adopted remained the same, noting that it would simply shift revenue sources.

Mr. McGlennon stated that he believed this was an important opportunity to take advantage of the authority granted by the General Assembly to impose an admissions tax. He emphasized that it would provide additional revenue without increasing real estate tax rates. He stated that he was sensitive to the importance of the County's attractions to tourism and the community's well-being but believed the tax could be accommodated effectively. He expressed appreciation for the County's relationship with Busch Gardens Amusement Park and noted that because the General Assembly had acted at the County's request it would not be appropriate to decline to use the authority now. He added that the County could benefit from the large number of tourists who would pay the tax which would be significantly lower than what they already paid for parking at the amusement park. He stated that this was his recommendation.

Ms. Null shared her thoughts and stated that just because something could be done did not mean it had to be done.

Ms. Wainwright stated that the Board's responsibility was to the County's citizens, not to state legislators. She noted that citizens had repeatedly asked the County to be fiscally responsible and not raise taxes.

Mr. McGlennon stated that this was correct but emphasized that the vast majority of the tax burden would fall on visitors rather than County residents, both local and from across the country.

Ms. McCarthy, referring to previous discussion, stated that after some careful consideration, another option would be to leave the revenue and expenditure budget as presented with the 6% rate, while staff implemented the 5% rate. If the revenue did not come in as conservatively estimated, another option would be to reduce the transfer to the debt service fund, since that was where the admissions tax revenue would be directed. She noted that the County had a substantial debt service reserve, so this could be done without jeopardizing anything.

Mr. McGlennon asked whether this could be done through the resolution of appropriation that day.

Ms. McCarthy confirmed that it could.

3. FY2027-FY2028 Budget Adoption & Resolution of Appropriation

a. Meals Tax Ordinance

A motion to Approve was made by Ruth Larson; the motion result was Passed.
AYES: 3 NAYS: 2 ABSTAIN: 0 ABSENT: 0
Ayes: Icenhour Jr, Larson, McGlennon
Nays: Null, Wainwright

Ms. Larson stated that she had reached out to and met with the Williamsburg Area Restaurant Association, and that the Association was willing to work with the Board. She noted that the Association recognized that both York County and the City of Williamsburg had recently raised their meals taxes. She stated that the Association wanted to ensure that its employees remained employed and that people continued to dine out. To put the impact in perspective, she explained that if an individual spent $5,000 a year eating out the increase would amount to an additional $100 annually. She emphasized that she did not take $100 lightly but she wanted to provide context. Similar to the admissions tax, she noted that the meals tax was a shared revenue driver. She stated that she had visited a locality the previous weekend where the meals tax was 8.30% and every restaurant was full. She added that she believed localities across the region were having to look beyond real estate taxes to raise revenue. She stated that she believed the County had been fiscally responsible and that both the Community Budget Meeting and the Board meetings with Mr. Stevens demonstrated that the County had worked hard to keep costs in line. She stated that Ms. McCarthy's presentation showed that the County was being managed very well.

Mr. McGlennon stated in addition to Ms. Larson's comments, that citizens would also benefit because a significant portion of the additional cost would be paid by visitors to the area. He noted that he did not believe the increase would significantly affect many people.

Ms. Wainwright added that what she had been hearing anecdotally from servers was that people were still going out to eat. She stated that it had always surprised her that restaurants remained busy even during recessions. She noted that what she was hearing was that people were no longer ordering drinks, desserts, or appetizers. She explained that by her calculations an average family of four sharing a dessert would spend about $81, with $9 in tax and an $18 tip. If drinks and dessert were removed, the bill would drop to $60, with tax decreasing to $6.60 and the tip to $13. She stated that even if the meals tax increased to 6% instead of 4%, the tax would rise only to $7.80, still a decrease in tax revenue and a significant decrease in tips. She asked the Board to imagine the impact if every table in a restaurant, 20 to 30 tables per shift, reduced tips by $4 to $5. She emphasized that servers worked hard and relied almost entirely on tips. She stated that she believed there would be a ripple effect that might not have been fully considered. She added that she did not believe the County would generate significantly more tax revenue because people were already reducing their orders. She stated that each time the topic came up someone else told her they were no longer ordering soda. She stated that she believed the ripple effects would impact servers, restaurant owners, and citizens. She stated that fiscal responsibility included meeting the budget but also reducing spending rather than consistently increasing revenue.

Ms. Larson stated that it was not just the meals tax that caused people to eat out less; she noted that dining out had simply become very expensive. She stated that the Board had been provided with a list of items to consider for reducing expenses. She referenced an earlier discussion regarding Flock cameras and the cost the County paid for them, noting their usefulness in helping law enforcement identify individuals who had committed serious crimes. She mentioned the $56,000 cost, not to suggest eliminating it, but to illustrate how difficult it was to identify meaningful cuts when the items in question served critical public-safety purposes. She also noted that two public safety positions had been added back into the budget, as well as the CONECT program, which she stated was valuable to the community.

Mr. McGlennon stated that it was important to recognize that there would be different perspectives on the issue. From his perspective, the amount of revenue generated by the meals tax was significant. He asked Ms. McCarthy to remind the Board of the impact of 2%.

Ms. McCarthy stated that each 1% generated approximately $2.4 million.

Mr. McGlennon noted that this equated to approximately $0.03 on the real estate tax rate. He stated that given that a significant portion of the revenue would be paid by visitors, and that most visitors would not be deterred by an additional $1 or $2 on their meal, noting that the increase was a reasonable way to continue providing essential services to the community.

b. Adoption of Resolution of Appropriation

A motion to Approve was made by Ruth Larson; the motion result was Passed.
AYES: 3 NAYS: 2 ABSTAIN: 0 ABSENT: 0
Ayes: Icenhour Jr, Larson, McGlennon
Nays: Null, Wainwright

Ms. Larson thanked staff and Mr. Stevens for their hard work. She stated that the Board had received emails over the past few days from citizens who had moved to the County seeking lower taxes. She noted that the County offered a high-quality, safe community, and that when people relocated to the County it increased the demand for services and the staff required to provide them. She emphasized that budgeting was not simply a matter of cutting expenses, as many factors had to be considered. She stated that as the County's population increased the County had to account for that growth which required both people and resources. She added that while she appreciated those who had recently moved to the County, the needs of the County's larger population also had to be considered. She stated that there had been many comments suggesting that the Government Center was unnecessary. She explained that a space-needs study had been completed which evaluated the cost of maintaining existing facilities versus consolidating operations. She noted that the difference in cost was not significant and the decision was made to invest in consolidation rather than continue operating buildings that were 50 years old. She noted that staff were being placed where they needed to be in order to serve a community of the County's size. She stated that she hoped individuals had watched the Community Budget meetings and noted that Mr. Stevens had been very open and that County staff were always willing to discuss expenses. She stated that she was not opposed to cutting costs, but the question was where and what to cut. She offered the example of closing Parks & Recreation centers during the week but stated that she did not believe cuts should fall on employees, especially when, as discussed, a neighboring locality would be increasing compensation on July 1. She stated that the County had excellent staff and she did not want to lose them. She added that if the County did not keep up with compensation it would find itself in the same position it was in two years earlier, when a $5 million adjustment was needed to address pay inequities. She stated that one thing she did not appreciate about the budget discussion was the implication that she did not understand the financial struggles residents faced. She stated that this was untrue, explaining that her own lifestyle was modest and that she lived within her means. She stated that she understood and empathized with residents who lived in modest homes and saw their assessments rise. She noted, however, that while homeowners might not plan to sell, they still benefited from increased home values and that assessments did not function based on personal intent. She stated that she was glad her own home value had increased and appreciated the high value that came from the tax dollars invested in the community.

Mr. McGlennon stated that when a proposal was brought forward by the County Administrator, whether current or previous, he believed that staff had done everything possible to determine a reasonable and fair way to allocate costs and provide services. He noted that he had a high degree of confidence in the staff who prepared the budget and understood that they had made difficult decisions about whether to add new staffing, new programs, or other opportunities that could further improve the community. He expressed concern when people relocated to the County and then stated that they wanted lower taxes. He questioned why those individuals

believed the County was such a desirable place to live. He stated that it was because citizens had consistently supported the cost of providing high-quality services. He added that although he used the word "generously," the County's tax rate was low compared to the average. He stated that if the County wished to maintain a premium community, it had to be recognized that there was a cost associated with that and those costs were addressed through the budget process. He stated that there had been a great deal of misinformation, distorted information, or unclear information circulating, and he believed it was important to consider how people were thinking about the budget under consideration. He noted that earlier in the year, most residents received a postcard with information about their current property assessment, land value, the new assessment amount, and what their tax bill would be under both the existing and new assessments, assuming the tax rate remained unchanged. He stated that this only told part of the story. He explained that after a previous cycle of high assessments, the County had attempted to control costs without sacrificing quality. He noted that when the opportunity arose to reduce the tax rate, the Board communicated to the County Administrator that the community expected a reduction due to the change in assessments. He stated that although the reduction was smaller, it was still significant. He noted that the Board supported reducing the tax rate from $0.83 to $0.80. When concerns continued, the Board sought to do more by providing a $0.02 tax credit, effectively bringing the rate down to $0.78. He stated that rather than a 7.5% increase in property taxes, the actual increase was less than 5%, approximately 4.8% for taxpayers across the board. He explained that for a homeowner whose property was valued at $412,000 two years ago and who paid $3,419 in taxes, an average assessment increase of 11% would raise the value to $462,000. He noted that at the $0.83 rate the tax bill would have increased to $3,834, or approximately $415 more. However, because the rate was reduced to $0.80 the increase was $277, and with the 0.02% tax credit, the increase would be $184, approximately $15 per month. He stated that, considering the costs the County controlled and those it did not, he believed this was a reasonable expectation. He stated that the meals tax increase would amount to approximately $99 per year, and that the majority of that cost would be paid by non-residents. This shift would reduce the burden on residential property owners and reflected fiscal responsibility. He stated that when reviewing the County's budget experience this year, it was important to consider several factors. He explained that not everyone received a 7.5% increase in property taxes; some received higher increases due to market-driven assessments, while others would see reductions. He noted that 18.6% of residents would receive tax bills reflecting a decrease because their property values increased less than 6%. He added that when considering the Cost-of-Living Adjustment (COLA) that increased Social Security payments by approximately 3% those whose assessments increased less than 6% would essentially pay the same or less than before. He stated that properties representing 35.7% of residential parcels fell into this category. He noted that many emails the Board received referenced a 7.5% increase in real estate taxes but one-third of residents were experiencing either a reduction, no change, or only a modest increase aligned with the COLA. He provided examples of communities and areas that would experience reductions or increases. He stated that before assuming that everyone would experience a life-changing impact, the evidence did not support that conclusion. He emphasized that while some cases might warrant reevaluation, it was important to consider the full context.

G. BOARD REQUESTS AND DIRECTIVES

Ms. Wainwright stated that on May 13 she completed her second radio segment with Williamsburg's Radio station and complimented the experience of being a guest. On May 14, she noted that all Board members attended the Kongsberg Defence & Aerospace office ribbon-cutting. She shared her appreciation for the beautiful office, the gracious hosts, and the delicious food, and stated that it was a great opportunity to speak with Kongsberg staff and learn more about the company's history. On May 19, she visited one of the local farms located on Jolly Pond Road that was working to get up and running. She noted that she had a wonderful two-hour tour and that it was encouraging to see a long-held family property being used to pursue agritourism. She highlighted that the property was beautiful. She also attended the County

Employee Service Awards noting that the rain held off and that it was meaningful to see employees recognized for their hard work and longevity.

Ms. Null stated that she attended the JCC Police Department's (JCCPD) Annual Award Ceremony, noting that it was held as a dinner event this year, she described the ceremony as phenomenal, noting that all Board members were present except for Ms. Wainwright. She also attended the grand opening of Axe Republic, noting that the business had a mobile setup that could be hired for parties and events. She stated that she attended the Employee Service Awards as well and participated in the Hampton Roads Workforce Council (HRWC) meeting, which she described as an interesting and informative gathering. She stated that she learned more about SCORE and noted that she would be attending another meeting with HRWC next month in the City of Suffolk. She added that she also attended the Kongsberg opening and that at the next Town Hall Meeting she and Ms. Wainwright had asked Mr. Shawn Manning, the site manager, to speak and provide an update on Kongsberg's activities. She noted that he had agreed to attend.

Mr. Icenhour stated that in addition to attending the events mentioned by Ms. Wainwright and Ms. Null, including the Kongsberg ribbon-cutting, the Employee Service Awards, and the JCCPD's Annual Award Ceremony, which he described as wonderful. He stated that he had a question for Mr. Stevens. He stated that he had seen information indicating that the City of Williamsburg had authorized funding for the potential design of a performing arts venue. He asked whether there had been any pressure for the County to join the project and stated that before the County became involved the Board needed to be fully informed before making any commitments.

Ms. Larson stated that she had attended many of the same events as the other Board members. She added that she also visited Prince William County last week for the Virginia Association of Counties (VACo) spring meeting, spending the morning in the meeting and the afternoon touring the area. She noted that she visited a company that stored and studied microorganisms and diseases for research and also shipped and sold them for research elsewhere. She stated that it was a very interesting tour. She added that she also toured approximately 56 data centers, noting the large number of data centers in the area and that the first one had been established in the 1990s. She mentioned the VACo Region 2 Meeting at the Freight Shed in York County was scheduled for the following day and asked whether other Board members planned to attend.

Ms. Wainwright and Ms. Null noted that the Business Awards event would also take place the next day.

Mr. McGlennon clarified that the Business Awards being referenced were not County-specific awards but rather a joint economic development appreciation event hosted by York County, the City of Williamsburg, and JCC. He stated that he also attended the Kongsberg ribbon-cutting and the JCCPD's Annual Award Ceremony, agreeing with Ms. Null that it was a wonderful event and noting that it was the first time the awards had been held as a dinner.

Ms. Null stated that Police Chief Mark Jamison had already begun planning for next year's event.

Mr. McGlennon stated that one event he was unable to attend was the County Employee Service Awards, noting that it was always a highlight of the year to celebrate staff. He expressed appreciation for the County's recognition of employees. He then acknowledged the passing of Mr. Wallace Wilford Kale Jr., noting that he had served briefly as an appointed member of the Board and had a diverse career that included serving as bureau chief for the Richmond Times-Dispatch, working for the Virginia Marine Resources Commission, and writing for the *Virginia Gazette* as a freelance reporter and commentator on books, culture, and business openings and closings in the Hampton Roads area. He added that Mr. Kale had also served as Santa Claus at Busch Gardens and was always willing to share his opinions. He stated

that Mr. Kale knew more about the Williamsburg area than anyone else and was always generous with his help, support, and insight. He noted that Mr. Kale had written several books and described him as an original, someone who would not be replaced for a very long time.

Mr. Icenhour added that Mr. Kale was a Vietnam veteran and a strong supporter of the "Home for the Holidays" program and of veterans and young individuals in the military. He noted his personal friendship with Mr. Kale and expressed that he would be greatly missed.

H. REPORTS OF THE COUNTY ADMINISTRATOR

Mr. Stevens provided a follow-up response to the question Mr. Icenhour had asked earlier regarding the live performance venue. He stated that neither the County nor York County had contributed any funding toward the design at this point. He explained that no decisions were expected within the next one, two, or even three months. He noted that discussions would likely occur over the next six to nine months. He reiterated that neither the County nor York County had committed any funding for the project and emphasized that the Board would have the opportunity to make decisions at a later date after substantial conversations had taken place. He went on to provide a reminder that hurricane season began in June and stated that additional notices would be distributed. He noted that in past years residents had been advised to be prepared to care for their families, including pets, with food, water, and medications for at least three days in the event of a significant emergency.

Ms. Larson stated that she would be requesting to attend the June meeting virtually, as she would be out of town.

I. 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: Icenhour Jr., Larson, McGlennon, Null, Wainwright

At approximately 3:40 p.m., the Board entered Closed Session.

At approximately 3:57 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 Ruth Larson, the motion result was Passed.
AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0
Ayes: Icenhour Jr., Larson, McGlennon, Null, Wainwright

1. Consideration of a personnel matter, the appointment of individuals to County Boards and/or Commissions pursuant to Section 2.2-3711 (A)(1) of the Code of Virginia.

   a. Appointments - Stormwater Program Advisory Committee

A motion for the reappointment of Mr. Matthew Woolsey and Ms. Alexandra Younica for an additional four-year term to the Stormwater Program Advisory Committee for a term to expire on June 30, 2030, was made by James Icenhour Jr., the motion result was Passed.
AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0
Ayes: Icenhour Jr, Larson, McGlennon, Null, Wainwright

b. Appointments to the Inaugural Board of Directors for the James City County Community Land Trust

No discussion was had.

2. Certification of Closed Session

J. ADJOURNMENT

1. Adjourn until 5 pm on June 9, 2026, for the Regular Meeting

A motion to Adjourn was made by Barbara Null, the motion result was Passed.
AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0
Ayes: Icenhour Jr., Larson, McGlennon, Null, Wainwright

At approximately 3:58 p.m., Mr. McGlennon adjourned the Board of Supervisors.

Teresa J. Saeed

Deputy Clerk