

FISCAL YEAR 2024-2025 GENERAL FUND

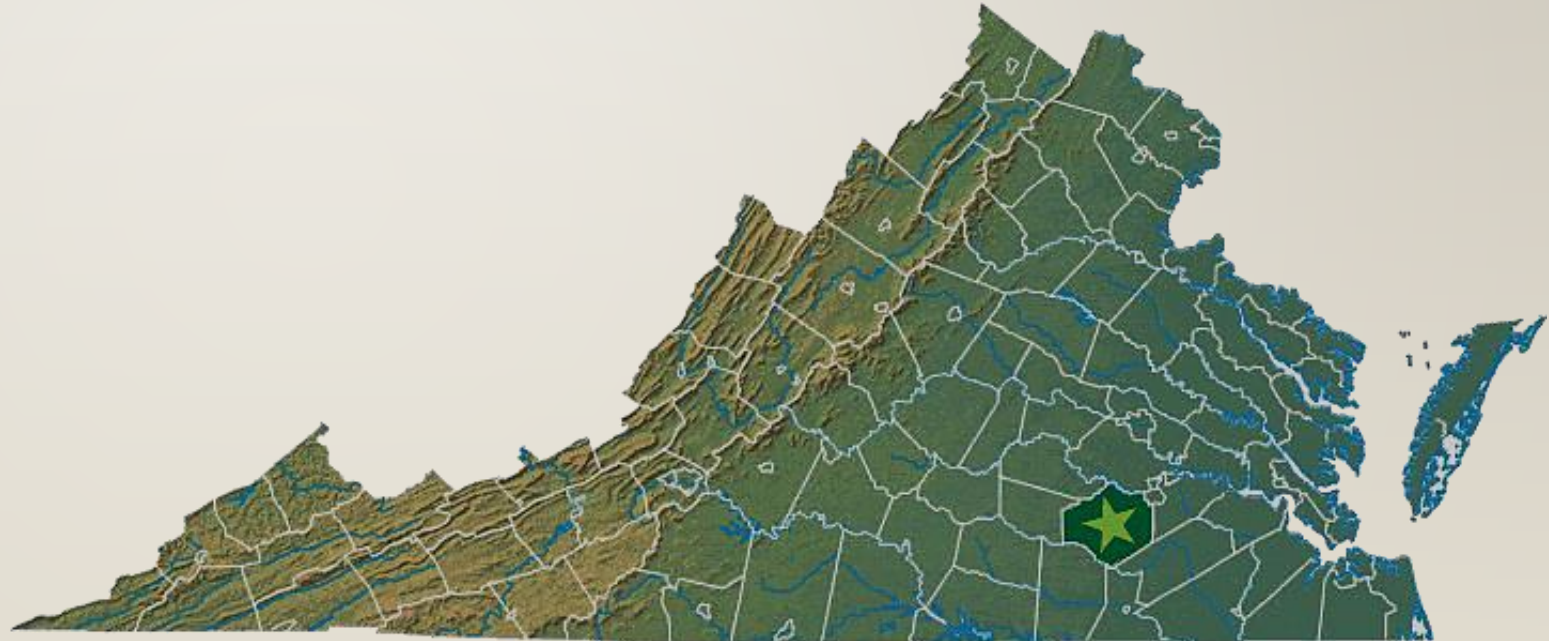
PROPOSED BUDGET WORK SESSION

MONDAY, APRIL 22, 2024



Westmoreland County, Virginia

- **18,999 Residents (Weldon Cooper Center)**
- **507 Square Miles (Urban, Suburban, Rural)**
- **\$56,647 Median Household Income**
- **3.9% Unemployment**
- **47.9 Median Age**
- **Fully Accredited School System**
- **\$0.62 Real Estate Tax**



FINANCIAL MANAGEMENT - POLICIES

- Being good stewards of the public trust and promoting financial integrity are important goals of any County. The following broad policies set forth guidelines against which budgetary performance can be measured and proposals for future programs can be evaluated. The policies help ensure that a County manages its funds in a fiscally responsible manner

Objectives of Financial Policies:

- To contribute significantly to the County's ability to insulate itself from financial crises and promote long-term financial stability
- To focus on the County's overall financial picture, while linking long-term financial planning to daily operations.
- To enhance financial credit ability by helping to achieve the highest possible credit and bond ratings.



FINANCIAL MANAGEMENT - POLICIES

Financial Planning Policies:

- **Balancing the Budget** – Prepare and approve an annual budget in compliance with sound financial practices.
- **Long Range Planning** – Assess the long-term financial implications of a current and proposed operating and capital budgets by annually preparing a 3-year cash flow projection for the General Fund, Capital Projects Fund, and Debt Service Funds.
- **Asset Inventory** – Annually inventory and assess the condition of all major capital assets
- **Investments** - Annually assess all investments



KEY FINANCIAL POLICIES

- **Balanced Budget** – Reoccurring revenues are paying for reoccurring expenditures
- **Debt as Percentage of Assessed Value - 4% or Less**
 - Indicator of the County's ability to repay debt with property taxes
 - Ability to meet debt obligations during economic downturn
- **Debt as Percentage of General Government Expenditures** - 10% or less
 - Ability to repay debt without impacting County Services
 - Smaller percentage = Less burden on the operating budget



KEY FINANCIAL POLICIES

- **Fund Balance**
 - Indicator of financial strength and ability to cope with unexpected financial problems and emergencies
 - 15% of the budgeted General Fund Expenditures must be maintained in order to keep bond rating



Moody's Investor Service

Westmoreland County, VA Annual Comment on Westmoreland County

Credit Overview Westmoreland County has a very strong credit position. Its Aa2 rating matches the US counties median of Aa2. Notable credit factors include a robust financial position, a small tax base with a healthy wealth and income profile, and manageable debt and pension liabilities. **Finances:** The financial position of the county is robust and is consistent with the assigned rating of Aa2. The cash balance as a percent of operating revenues (36.8%) is roughly equivalent to the US median, and increased from 2015 to 2019. Moreover, the fund balance as a percent of operating revenues (32.2%) approximates the US median. Because Virginia counties' operating funds include school operations, the median operating fund balance is generally lower than national medians. However, given the strong institutional framework we assign to VA counties, which reflects their significant revenue raising and expenditure cutting abilities, their overall financial positions can remain strong despite lower reserve levels.

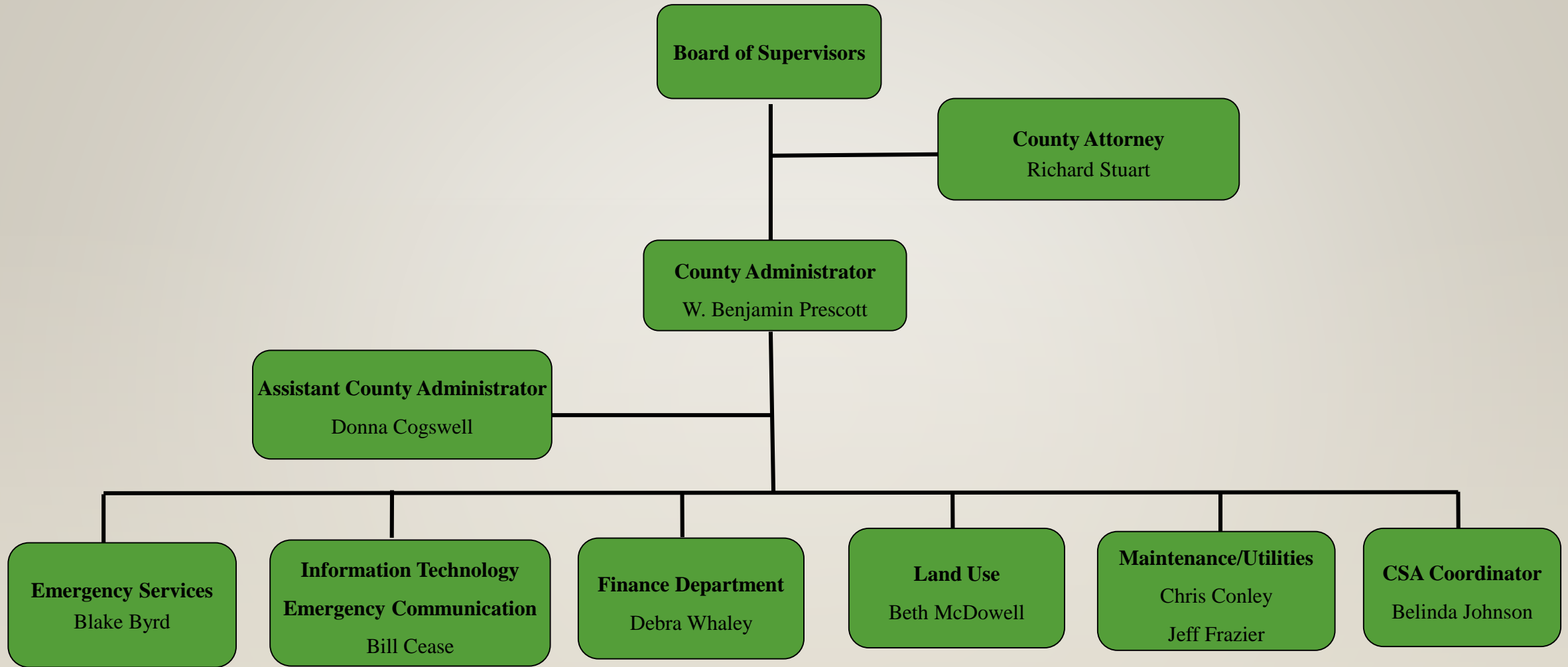
S & P Global

Long Term Rating AA-/Stable Affirmed

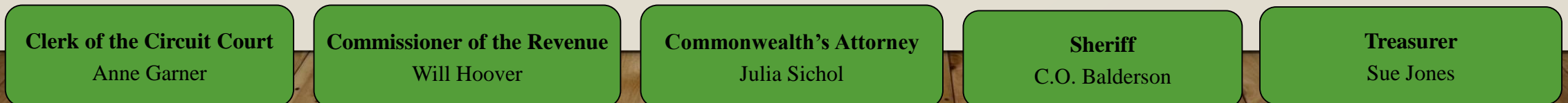
Credit overview Westmoreland County has historically leveraged its sizable, stable residential tax base, and limited debt service burden to maintain a long track record of solid financial performance. Significant construction in the county's waterfront communities increased during the pandemic, with residents from nearby cities spending more time in second homes in Westmoreland County. Revenues and expenditures both performed well in fiscal 2021 according to unaudited estimates, further strengthening the county's financial position. In addition to lowering debt service, this refunding also allows the county to reclaim a portion of monies in debt service reserve funds (DSRFs) spread across general, other governmental, and enterprise funds. We also view the county's manageable pension and other postemployment benefit (OPEB) liabilities as well as limited annual contributions as benefiting budgetary performance over the long term. The rating further reflects our view of the county's:

- Adequate economy, with projected per capita effective buying income (EBI) at 100.8% of the national level and market value per capita of \$155,599;
- Strong management, with good financial policies and practices under our Financial Management Assessment (FMA) methodology;
- Strong budgetary performance, with slight operating surpluses in the general fund and at the total governmental fund level in fiscal 2020;
- Very strong budgetary flexibility, with an available fund balance in fiscal 2020 of 35% of operating expenditures;
- Very strong liquidity, with total government available cash at 1.6x total governmental fund expenditures and 20.6x governmental debt service, and access to external liquidity we consider strong;
- Adequate debt and contingent liability profile, with debt service carrying charges at 7.6% of expenditures and net direct debt that is 151.0% of total governmental fund revenue, as well as low overall net debt at less than 3% of market value; and
- Very strong institutional framework score.

Westmoreland County Organizational Chart



CONSTITUTIONAL OFFICERS





GENERAL FUND

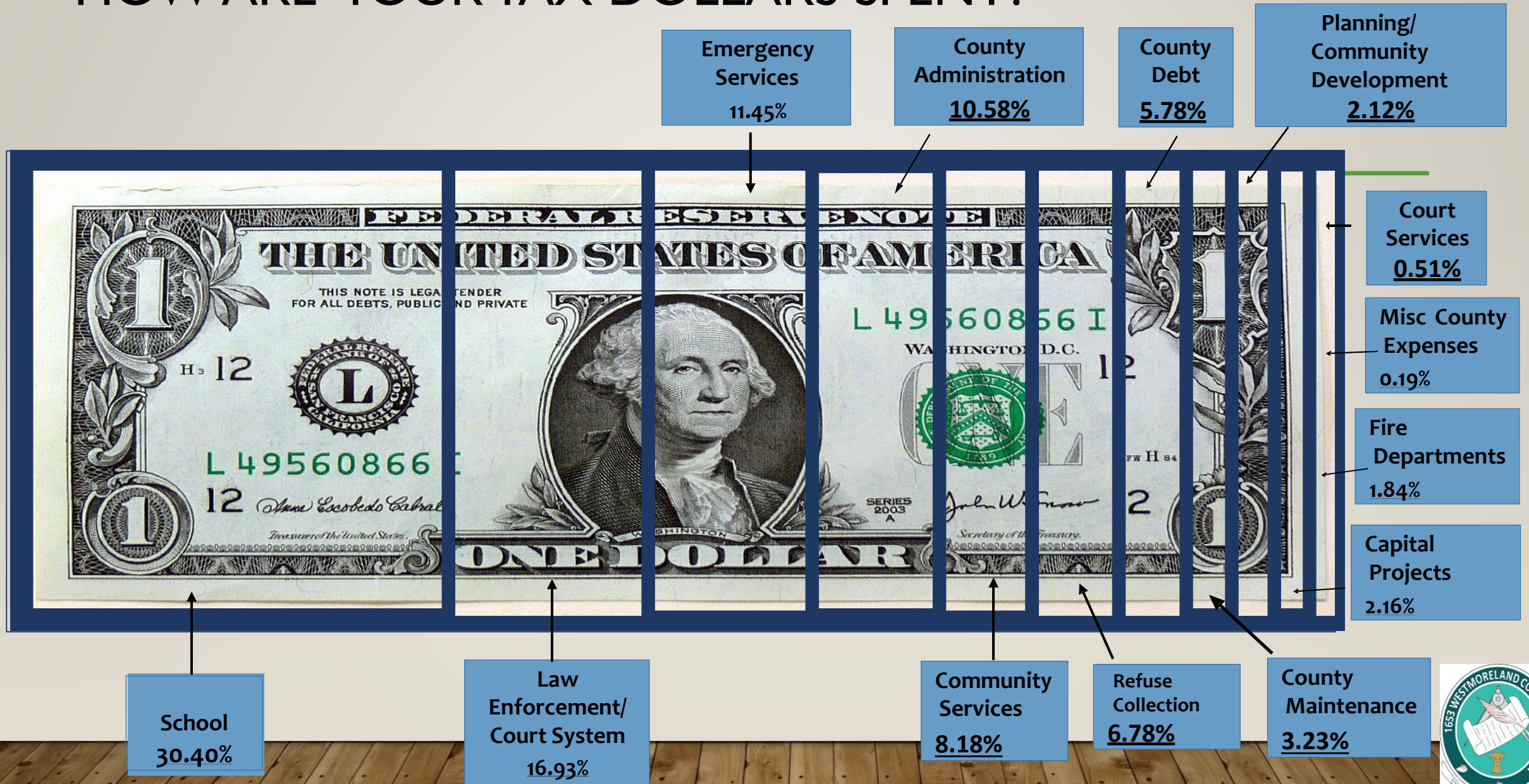
WHERE MOST COUNTY SERVICES ARE FUNDED PRIMARY OPERATING FUND OF THE COUNTY. THIS FUND IS USED TO ACCOUNT FOR ALL FINANCIAL TRANSACTIONS AND RESOURCES. REVENUES ARE DERIVED PRIMARILY FROM PROPERTY AND OTHER LOCAL TAXES, STATE AND FEDERAL DISTRIBUTIONS, LICENSES, PERMITS, CHARGES FOR SERVICES AND OTHER MISC. INCOME.



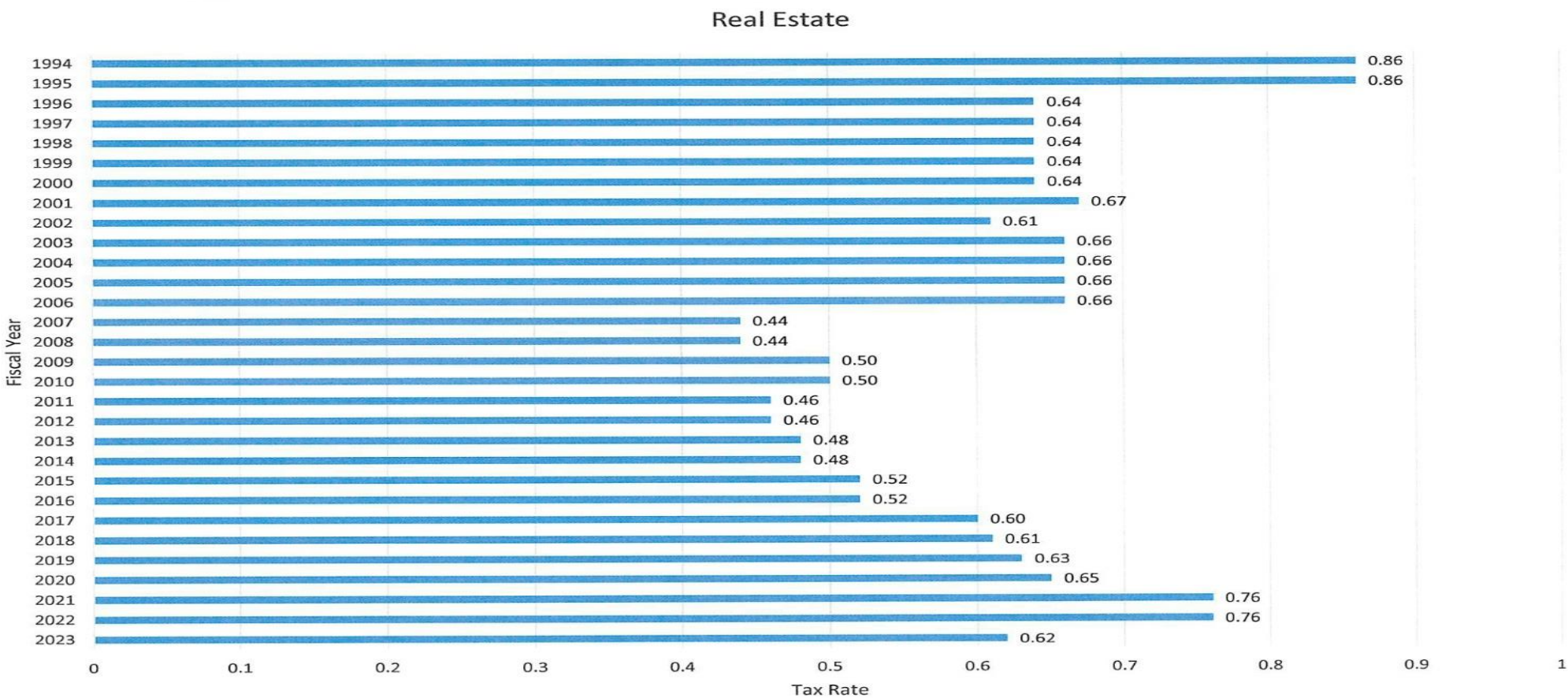
WESTMORELAND TAX DATA

TAX REVENUES GENERATED FROM PERSONAL PROPERTY, MOBILE HOMES, FARM MACHINERY, MACHINERY AND TOOLS, MERCHANT'S CAPITAL, REAL ESTATE, AND PUBLIC UTILITIES.

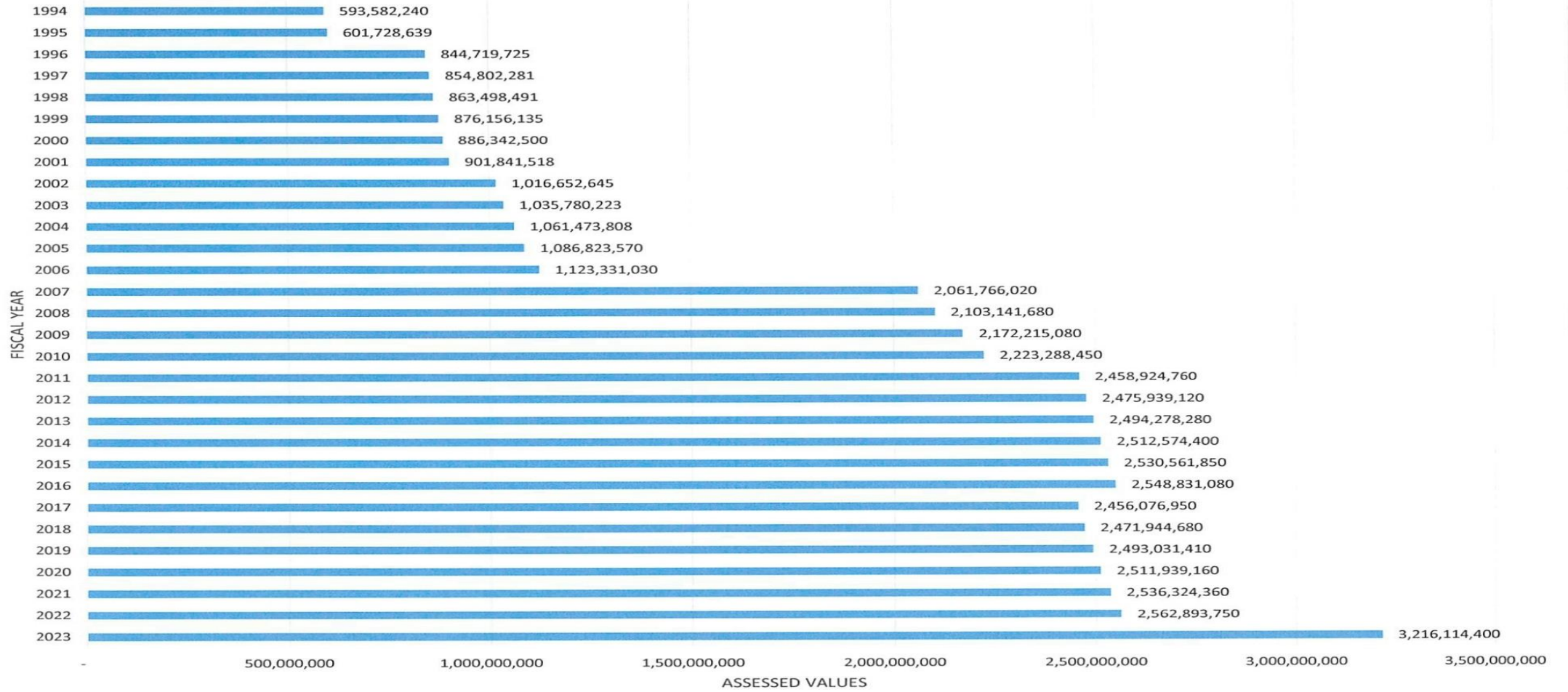
HOW ARE YOUR TAX DOLLARS SPENT?



HISTORICAL TAX RATE



REAL ESTATE



FY 2023 – 2024 ADOPTED TAX RATES

FY 2023-2024 Adopted		FY 2023-2024 Adopted		Combined	
*School District Tax Rates		General Government Tax Rates		FY 2023-2024 Tax Rates	
Personal Property	1.60	Personal Property	2.15	Personal Property	3.75
Mobile Homes	.46	Mobile Homes	.16	Mobile Homes	.62
Farm Machinery	1.46	Farm Machinery	.29	Farm Machinery	1.75
Machinery & Tools	2.00	Machinery & Tools	.00	Machinery & Tools	2.00
Merchant's Capital	.72	Merchant's Capital	.24	Merchant's Capital	.96
Real Estate	.22	Real Estate	.40	Real Estate	.62
Public Utilities	.46	Public Utilities	.16	Public Utilities	.62

WHAT HAPPENS IF I INCREASE REAL ESTATE TAXES \$0.01?

- One cent of tax increase to the Real Estate Assessed Values generates an estimated \$325,275 of revenue for the County
- Example 1: \$500,000 at 0.62 pays \$3100.00 in real estate taxes
- Example 2: \$500,000 at 0.72 pays \$3600.00 in real estate taxes
- Example 3: \$500,000 at 0.82 pays \$4100.00 in real estate taxes

WHAT HAPPENS IF I INCREASE PERSONAL PROPERTY \$0.01?

- One cent of tax increase to the Personal Property Assessed Values generates an estimated \$21,160 of revenue for the County
- Example 1: \$50,000 at 3.75 pays \$1,875.00 in personal property taxes
- Example 2: \$50,000 at 3.85 pays \$1,925.00 in personal property taxes
- Example 3: \$50,000 at 3.95 pays \$1,975.00 in personal property taxes

ASSESSED VALUE CHANGES

FY2023-2024	<u>COUNTYWIDE</u>	<u>SCHOOL DISTRICT</u>	<u>COLONIAL BEACH</u>	<u>TOTAL</u>
Personal Property	239,980,000	200,500,000	39,480,000	479,960,000
Mobile Homes	5,231,300	5,200,000	31,300	10,462,600
Farm Machinery	7,283,520	7,283,520	0	14,567,040
Machinery & Tools	6,181,110	6,181,110	0	12,362,220
Merchants Capital	10,065,920	7,390,920	2,675,000	20,131,840
Real Estate	3,074,570,960	2,463,013,760	611,557,200	6,149,141,920
Public Utilities	76,041,392	66,985,933	9,055,459	152,082,784
TOTALS	3,419,354,202	2,756,555,243	662,798,959	6,838,708,404
FY2024-2025	<u>COUNTYWIDE</u>	<u>SCHOOL DISTRICT</u>	<u>COLONIAL BEACH</u>	<u>TOTAL</u>
Personal Property	224,390,000	188,100,000	36,290,000	448,780,000
Mobile Homes	5,433,390	5,402,090	31,300	10,866,780
Farm Machinery	6,946,090	6,946,090	0	13,892,180
Machinery & Tools	6,267,730	6,267,730	0	12,535,460
Merchants Capital	11,053,000	8,592,000	2,461,000	22,106,000
Real Estate	3,182,728,080	2,544,863,080	637,865,000	6,365,456,160
Public Utilities	76,041,392	66,985,933	9,055,459	152,082,784
TOTALS	3,512,859,682	2,827,156,923	685,702,759	7,025,719,364
**Change of: \$187,010,960 +2.73%				

SCHOOL FUNDING CHANGES – LOCAL EFFORT

Westmoreland County
Assessed Values For FY 2023-2024
Countywide, School District & Colonial Beach
ESTIMATED

WESTMORELAND FUNDING SOURCES FOR SCHOOL SYSTEM:

Levy Revenues	8,584,640
Motor Vehicle Licenses	810,823
Local 1% Sales Tax	1,402,666
PILT	1,600
Auto Rental Tax	4,000
Mobile Home Titling Tax	20,000
Rollback Tax	0
Prior Year Taxes	42,500
Gross Receipts Tax	51,154
State Car Tax Reimbursement	423,233
Communications Tax	443,600
Utility Tax (Electric)	341,215
Tax Penalties & Interest	27,529
Interest Earnings	15,374
Late Filing Fee	0
Business Permit Fee	14,650
TOTALS	12,182,984
Subtract D/S Payments to be paid from GF	-961,172
Transfer Balance	11,221,812

NOTE: Allocations of Below Expenses based on 37%

Late filing fee – 37%,
\$17,316

Prior Year Taxes – 37%,
\$123,192

Pen & Int taxes – 37%,
\$102,490

Interest earnings – 37%,
\$70,988

****NOTE: LOCAL EFFORT INCREASED BY \$1,576,749 +14.05%**

****REASON FOR CHANGE: ADM = 1492.265 CI = From .46 to .5065**

Westmoreland County
Assessed Values For FY 2024-2025
Countywide, School District & Colonial Beach
ESTIMATED

WESTMORELAND FUNDING SOURCES FOR SCHOOL SYSTEM:

Levy Revenues	8,614,978
Motor Vehicle Licenses	821,000
Local 1% Sales Tax	1,457,000
PILT	1,600
Auto Rental Tax	4,000
Mobile Home Titling Tax	30,000
Rollback Tax	7,000
Prior Year Taxes	116,550
Gross Receipts Tax	50,000
State Car Tax Reimbursement	423,233
Communications Tax	400,000
Utility Tax (Electric)	330,000
Tax Penalties & Interest	125,060
Interest Earnings	22,644
Late Filing Fee	18,500
Business Permit Fee	15,000
TOTALS	12,436,565
Subtract D/S Payments to be paid from GF	-1,222,790
Transfer Balance	11,213,775
<u>Local Effort Amount</u>	12,790,524
<u>Difference</u>	(\$1,576,749)

NOTE: Allocations of Below Expenses based on 77%

Late filing fee – 77%,
\$38,500

Prior Year Taxes – 77%,
\$242,550

Pen & Int taxes – 77%,
\$260,260

Interest earnings – 77%,
\$47,124



REVENUE

FUND BALANCE APPROPRIATION

FY23/24	Proposed FY24/25	Difference
\$2,012,916.00	\$2,000,000	(\$12,916.00)

TAX REVENUES

	2024 Anticipated Values			Tax Rate Table			Revenue						
	TOWN OF COLONIAL BEACH	WESTMORELAND COUNTY (NON-TCB)	TOTAL ALL OF WESTMORELAND	SCHOOL DISTRICT	GENERAL GOVERNMENT	COMBINED	COUNTY	SCHOOL	TOTAL	PREVIOUS YEAR TAXES COLLECTED	CAR TAX REBATE	GRAND TOTAL	
PERSONAL PROPERTY	36,290,000	188,100,000	224,390,000	0.0160	0.0215	0.0375	\$4,824,385	\$3,009,600	\$7,833,985	\$154,500.00	(\$1,139,678.00)	\$6,848,807	
MOBILE HOMES	31,300	5,402,090	5,433,390	0.0046	0.0016	0.0062	\$8,693	\$24,850	\$33,543			\$33,543	
FARM MACHINERY	0	6,946,090	6,946,090	0.0146	0.0029	0.0175	\$20,144	\$101,413	\$121,557			\$121,557	
MACHINERY AND TOOLS	0	6,267,730	6,267,730	0.0200	0.0000	0.0200	\$0	\$125,355	\$125,355			\$125,355	
MERCHANT'S CAPITAL	2,461,000	8,592,000	11,053,000	0.0072	0.0024	0.0096	\$26,527	\$61,862	\$88,390			\$88,390	
REAL ESTATE	637,865,000	2,544,863,080	3,182,728,080	0.0022	0.0040	0.0062	\$12,730,912	\$5,598,699	\$18,329,611	\$315,000.00		\$18,644,611	
PUBLIC UTILITIES	9,055,459	66,985,933	76,041,392	0.0046	0.0016	0.6200	\$121,666	\$308,135	\$429,802			\$429,802	
ROLLBACK TAXES												\$7,000	
PENALTIES & INTEREST												\$339,000	
LATE FILING PP RETURN												\$56,600	
				School District Rates not applicable in the Town of Colonial Beach								TOTAL	\$26,694,663
NOTE:													
Not reduced for Car Tax Rebate or Uncollectable													



OTHER LOCAL TAXES GENERATING REVENUE

	FY2023-2024	FY2024-2025 Estimated	Difference
Local Sales Tax & Use Tax	\$1,402,666.00	\$1,892,417.00	\$489,751.00
Utility Tax/Electric/NNE	\$204,325.00	\$200,000.00	(\$4,325.00)
Utility Tax/Electric/DVAPWR	\$136,890.00	\$130,000.00	(\$6,890.00)
Business Taxes	\$65,804.00	\$65,000.00	(\$804.00)
Motor Vehicle Licenses	\$810,823.00	\$821,000.00	\$10,177.00
Golf Cart Decals	\$400.00	\$250.00	(\$150.00)
Taxes on Recordation & Wills	\$240,000.00	\$280,000.00	\$40,000.00
Cigarette Taxes	\$135,000.00	\$155,000.00	\$20,000.00
Meals Tax	\$145,200.00	\$230,000.00	\$84,800.00
Meals Tax Rec Park Concessions	\$1,000.00	\$0.00	(\$1,000.00)
Transient Occupancy Tax	\$45,000.00	\$100,000.00	\$55,000.00
E-911 Addressing Land Use	\$3,000.00	\$6,000.00	\$3,000.00
Communication Sales & Use	\$448,600.00	\$400,000.00	(\$48,600.00)
Solar Megawatt Revenue	\$1,400.00	\$0.00	(\$1,400.00)
Total	\$3,640,108.00	\$4,279,667.00	\$639,559.00

REVENUE GENERATED FROM OTHER SOURCES

****NOTE:**

Fees are either greater than or equal to surrounding counties

Dog Tag Sales	\$4,000.00
Permits, Fees, Licenses	\$385,200.00
Fines & Forfeitures	\$191,800.00
Revenue/Use of Money & Property	\$161,200.00
Revenue from Use of Property	\$167,083.00
Law Enforcement/Court Costs	\$43,400.00
Charges for Rescue & Fire (Rescue Recovery)	\$900,000.00
Charges for Animal Shelter	\$1,550.00
Charges for Sanitation/Waste	\$8,000.00
Charges for Planning & Community Development	\$2,500.00
Miscellaneous Revenue	\$131,200.00
Recovered Costs	\$284,558.00
Service Charges	\$1,600.00
Non-Categorical Aid	\$1,253,679.00
State Shared Expenses	\$2,438,214.00
Categorical Aid	\$2,059,801.00
Transfer from Other Funds	\$113,438.00
TOTAL	\$8,147,223.00

SIGNIFICANT CHANGES

- **(\$533,836)** – Personal Property Tax
- \$647,152 – Real Estate Tax
- \$489,751 – Local Sales Tax & Use Tax
- **(\$324,996)** – ARPA Grant Funds Depleted

REVENUE COMPARISON

FY23/24	FY24/25	Difference
\$40,753,947.00	\$39,520,504.00	(\$1,233,443.00)

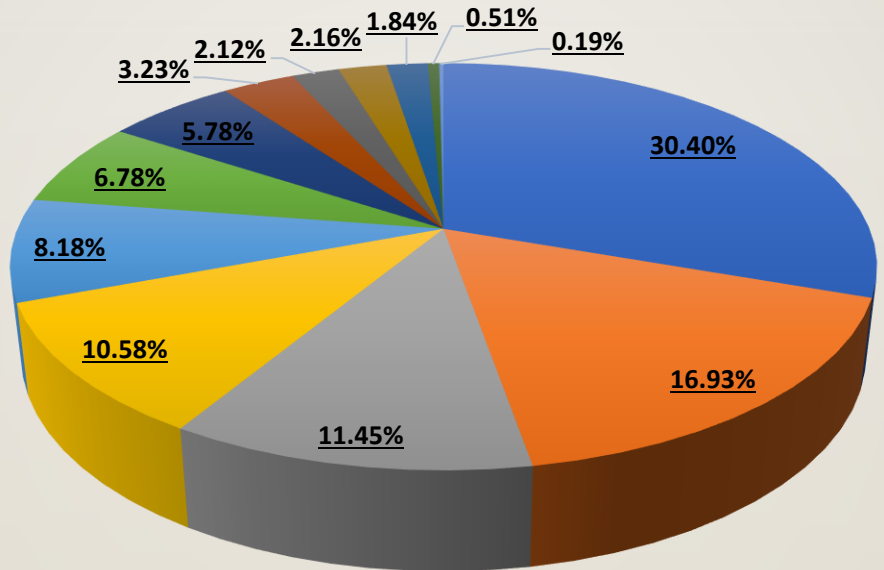


EXPENDITURES

EXPENDITURES BY DEPARTMENT

	FY2023-2024 Adopted	FY2024-2025 Request	Difference
Board of Supervisors	\$131,762.00	\$125,555.00	(\$6,207.00)
County Administration	\$3,415,258.00	\$4,517,462.00	\$1,102,204.00
Electoral board & Officials	\$247,099.00	\$278,609.00	\$31,510.00
Circuit Court	\$936,040.00	\$1,015,361.00	\$79,321.00
Commonwealth Attorney	\$661,802.00	\$761,161.00	\$99,359.00
Sheriff-LE	\$4,980,125.00	\$5,221,925.00	\$241,800.00
Volunteer Fire Departments	\$545,799.00	\$853,816.00	\$308,017.00
Westmoreland EMS	\$4,418,971.00	\$5,026,639.00	\$607,668.00
Court Services	\$235,609.00	\$234,478.00	(\$1,131.00)
Inspections	\$353,464.00	\$488,243.00	\$134,779.00
Animal Shelter	\$784,108.00	\$846,592.00	\$62,484.00
Street Lights	\$12,100.00	\$13,000.00	\$900.00
Refuse Collection/Waste	\$2,955,490.00	\$3,142,406.00	\$186,916.00
General Properties	\$1,420,179.00	\$1,495,775.00	\$75,596.00
County Health Department	\$266,126.00	\$284,755.00	\$18,629.00
Mental Health Services	\$84,618.00	\$97,289.00	\$12,671.00
Childrens Services Act	\$2,390,780.00	\$2,396,050.00	\$5,270.00
Community Colleges	\$11,476.00	\$12,098.00	\$622.00
Recreational Complex	\$20,265.00	\$19,529.00	(\$736.00)
Westmoreland Museum	\$40,000.00	\$40,000.00	\$0.00
Rappahannock Regional Library	\$548,439.00	\$606,990.00	\$58,551.00
Planning	\$493,648.00	\$607,685.00	\$114,037.00
Soil & Water Conservation	\$16,000.00	\$16,000.00	\$0.00
VPI Extension	\$56,040.00	\$68,694.00	\$12,654.00
Non-Departmental	\$233,499.00	\$265,550.00	\$32,051.00
Transfers	\$12,388,107.00	\$14,083,299.00	\$1,695,192.00
Capital Projects	\$68,933.00	\$1,002,484.00	\$933,551.00
Debt Service	\$2,775,006.00	\$2,679,624.00	(\$95,382.00)
TOTAL	\$40,753,947.00	\$46,201,069.00	\$5,447,122

PERCENTAGE OF OVERALL BUDGET 2024-2025



- School
- Community Services
- Planning/Community Development
- Misc County Expenses
- Law Enforcement/Court System
- Refuse Collection
- Captial Projects
- Emergency Services
- County Debt
- Fire Departments
- County Administration
- County Maintenance
- Court Services

SIGNIFICANT INCREASES

- \$400,000 – IT Equipment
- \$167,000 – Economic Director Position
- \$308,017 – Volunteer Fire Departments
- \$621,000 – EMS, Nurse Practitioner/Additional Hires
- \$226,000 – 2 New SRO Positions
- \$285,456 – Emergency Mgmt Communication Equip
- \$1,568,712 – Local Effort to School
- \$999,474 – HVAC – Courthouse
- \$397,294 – Salary Increases (3%)

Governor's **Estimated Budget**

Compensation Supplement:

- Not funded in 2024-2025
- 1% Bonus Payment in 2024-2025
- 2% Salary Increase in 2025-2026

Conference Budget

Compensation Supplement:

- 3% Salary Increase in each year of the biennium
-

EXPENDITURE COMPARISON

FY23/24	FY24/25	Difference
\$40,753,947.00	\$46,201,069.00	\$5,447,122.00

**PROPOSED SALARY INCREASES
BASED ON COMP STUDY**

FY 24/25 SALARIES & BENEFITS	WITH 6% ALL EMPLOYEES	WITH 5% ALL EMPLOYEES	WITH 4% ALL EMPLOYEES	WITH 3% ALL EMPLOYEES	NO RAISES
Departments:					
<u>County Administration</u>	\$491,400.68	\$486,764.82	\$482,128.96	\$477,923.24	\$463,585.54
<u>Economic Development</u>	\$184,758.29	\$183,015.28	\$181,272.28	\$179,691.00	\$174,300.27
<u>Commissioner Of Revenue</u>	\$397,702.62	\$393,950.71	\$390,198.80	\$386,795.00	\$375,191.15
<u>Treasurer</u>	\$361,910.98	\$358,496.72	\$355,082.47	\$351,985.00	\$341,425.45
<u>Accounting/Utilities</u>	\$571,746.76	\$566,352.93	\$560,959.09	\$556,065.71	\$539,383.74
<u>CSA</u>	\$126,978.59	\$125,780.68	\$124,582.76	\$123,496.00	\$119,791.12
<u>IT</u>	\$224,053.01	\$221,939.30	\$219,825.59	\$217,908.00	\$211,370.76
<u>Electorial Board</u>	\$11,741.02	\$11,630.25	\$11,519.49	\$11,419.00	\$11,076.43
<u>Registrar</u>	\$127,916.31	\$126,709.55	\$125,502.79	\$124,408.00	\$120,675.76
<u>Clerk, Circuit Court</u>	\$434,444.32	\$430,345.79	\$426,247.26	\$422,529.00	\$409,853.13
<u>Commonwealth Attorney</u>	\$764,684.72	\$757,470.71	\$750,256.70	\$743,712.04	\$721,400.68
<u>Victim Witness</u>	\$91,811.06	\$90,944.92	\$90,078.78	\$89,293.00	\$86,614.21
<u>Inspections</u>	\$394,779.29	\$391,054.96	\$387,330.63	\$383,951.85	\$372,433.30
<u>Planning</u>	\$368,809.17	\$365,329.84	\$361,850.51	\$358,694.00	\$347,933.18
<u>General Maintenance</u>	\$359,267.47	\$355,878.16	\$352,488.84	\$349,414.00	\$338,931.58
<u>Public Works Director</u>	\$120,060.86	\$118,928.21	\$117,795.56	\$116,768.00	\$113,264.96
<u>Washington District Sewer</u>	\$53,900.78	\$53,392.28	\$52,883.79	\$52,422.47	\$50,849.79
<u>Montross-Westmoreland Sewer</u>	\$145,188.84	\$143,819.14	\$142,449.43	\$141,206.81	\$136,970.61
<u>Coles Point Sewer</u>	\$146,286.71	\$144,906.65	\$143,526.59	\$142,274.57	\$138,006.33
<u>Animal Control</u>	\$323,801.81	\$320,747.08	\$317,692.35	\$314,921.04	\$305,473.41
<u>Sheriff'S Dept.</u>	\$2,876,052.25	\$2,848,919.68	\$2,821,787.11	\$2,797,172.00	\$2,713,256.84
<u>Dispatchers</u>	\$971,195.56	\$962,033.34	\$952,871.12	\$944,559.00	\$916,222.23
<u>EMS</u>	\$3,613,933.11	\$3,579,839.40	\$3,545,745.70	\$3,514,815.32	\$3,409,370.86
<u>Part-Time</u>	\$847,555.57	\$839,559.77	\$831,563.96	\$824,310.03	\$799,580.73
<u>County Attorney</u>	New Request: \$134,925.00 **Not subject to county raises per contract	New Request: \$134,925.00 **Not subject to county raises per contract	New Request: \$134,925.00 **Not subject to county raises per contract	New Request: \$134,925.00 **Not subject to county raises per contract	Current: \$106,305
Total	\$14,144,904.78	\$14,012,735.16	\$13,880,565.54	\$13,760,659.08	\$13,323,267.06

Note: Each \$0.01 of tax increase to real estate generates an estimated \$325,275.00 in revenue to the county

NOTE: Each 1% of Salary Increase generates an estimated \$131,604.00 expense to the county

PROPOSED COURSES OF ACTION

COURSE OF ACTION I

ALL REQUESTS GRANTED, TAX RAISE TO COMPENSATE

Revenue:	
County Revenue	\$39,491,082.00
Fund Balance Appropriation	\$2,000,000.00
Tax Raise Adjustment (Tax Raise of \$0.11 County, \$0.05 School, +25.81%)	\$4,886,608.00
Total Revenue	\$46,377,690.00
Expenditures:	
County Expenditures	\$46,201,069.00
Total Expenditures	\$46,201,069.00
Net Income	\$176,621.00

TAX RAISE OF \$0.11 COUNTY, \$0.05 SCHOOL

Updated Uncoll -
3/7/2024

RE - .36%, PP 5.70%
Updated -

Westmoreland County
Assessed Values For FY 2024-2025

Countywide, School District & Colonial Beach
Estimated Values

ESTIMATE-SALY

	<u>COUNTYWIDE</u>	<u>SCHOOL DISTRICT</u>	<u>COLONIAL BEACH</u>
Personal Property	224,390,000	188,100,000	36,290,000
Mobile Homes	5,433,390	5,402,090	31,300
Farm Machinery	6,946,090	6,946,090	0
Machinery & Tools	6,267,730	6,267,730	0
Merchants Capital	11,053,000	8,592,000	2,461,000
Real Estate	3,182,728,080	2,544,863,080	637,865,000
Public Utilities	76,041,392	66,985,933	9,055,459
TOTALS	3,512,859,682	2,827,156,923	685,702,759

<u>Tax Rates/Revenues</u>			<u>School District</u>			<u>Total Rev</u>
<u>Countywide Tax</u>	<u>Rates/\$100</u>	<u>Revenue</u>	<u>Rates/\$100</u>	<u>Revenue</u>		
Personal Property	\$2.15	4,824,385	\$1.60	3,009,600		7,833,985
Mobile Homes	\$0.32	17,387	\$0.46	24,850		42,236
Farm Machinery	\$0.29	20,144	\$1.46	101,413		121,557
Machinery & Tools	\$0.00	0	\$2.00	125,355		125,355
Merchants Capital	\$0.24	26,527	\$0.72	61,862		88,390
Real Estate	\$0.51	16,231,913	\$0.27	6,871,130		23,103,044
Public Utilities	\$0.32	243,332	\$0.46	308,135		551,468
Totals		21,363,688		10,502,345		31,866,034
Car Tax Rebate (Subtracted)		-716,445		-423,233		-1,139,678
RE Uncollectables		-58,435		-24,736		-83,171
PP Uncollectables		-274,990		-171,547		-446,537
Net Levy Tax Revenues		20,313,819		9,882,829		30,196,647
				Estimated Levy Tax Revenues		\$25,310,040
				Difference - Increased Revenue		\$4,886,607

COURSE OF ACTION IA

ALL REQUESTS GRANTED, TAX RAISE TO COMPENSATE

Revenue:	
County Revenue	\$39,491,082.00
Fund Balance Appropriation	\$2,000,000.00
Tax Raise Adjustment (Tax Raise of \$0.12 County, \$0.05 School, +27.42%)	\$5,211,881.91
Total Revenue	\$46,702,963.91
Expenditures:	
County Expenditures	\$46,201,069.00
Additional 3% Recommendation from Comp Study	\$390,696.00
Total Expenditures	\$46,591,765.00
Net Income	\$111,198.91

TAX RAISE OF \$0.12 COUNTY, \$0.05 SCHOOL

Updated Uncoll -
3/7/2024
RE - .36%, PP 5.70%
Updated -

Westmoreland County
Assessed Values For FY 2024-2025
Countywide, School District & Colonial Beach
Estimated Values

	COUNTYWIDE	SCHOOL DISTRICT	COLONIAL BEACH
Personal Property	224,390,000	188,100,000	36,290,000
Mobile Homes	5,433,390	5,402,090	31,300
Farm Machinery	6,946,090	6,946,090	0
Machinery & Tools	6,267,730	6,267,730	0
Merchants Capital	11,053,000	8,592,000	2,461,000
Real Estate	3,182,728,080	2,544,863,080	637,865,000
Public Utilities	76,041,392	66,985,933	9,055,459
TOTALS	3,512,859,682	2,827,156,923	685,702,759

ESTIMATE-SALY

Tax Rates/Revenues

Countywide Tax	Rates/\$100	Revenue	School District	Rates/\$100	Revenue	Total Rev
Personal Property	\$2.15	4,824,385	Personal Property	\$1.60	3,009,600	7,833,985
Mobile Homes	\$0.33	17,930	Mobile Homes	\$0.46	24,850	42,780
Farm Machinery	\$0.29	20,144	Farm Machinery	\$1.46	101,413	121,557
Machinery & Tools	\$0.00	0	Machinery & Tools	\$2.00	125,355	125,355
Merchants Capital	\$0.24	26,527	Merchants Capital	\$0.72	61,862	88,390
Real Estate	\$0.52	16,550,186	Real Estate	\$0.27	6,871,130	23,421,316
Public Utilities	\$0.33	250,937	Public Utilities	\$0.46	308,135	559,072
Totals		21,690,109	Totals		10,502,345	32,192,454
Car Tax Rebate (Subtracted)		-716,445	Car Tax Rebate (Subtracted)		-423,233	-1,139,678
RE Uncollectables		-59,581	RE Uncollectables		-24,736	-84,317
PP Uncollectables		-274,990	PP Uncollectables		-171,547	-446,537
Net Levy Tax Revenues		20,639,093	Net Levy Tax Revenues		9,882,829	30,521,922
			Estimated Levy Tax Revenues			\$25,310,040
			Difference - Increased Revenue			\$5,211,882

COURSE OF ACTION 2

REDUCTION/REMOVAL OF CERTAIN REQUESTS, TAX INCREASE TO COMPENSATE

Revenue:		
County Revenue		\$39,491,082.00
Fund Balance Appropriation		\$2,000,000.00
Removal of 2 New SRO Positions Without Grant	(\$73,438.00)	
Remove 2 New Requested Empl. From Commissioner of Revenue	(\$29,422.00)	(\$102,860.00)
Tax Raise Adjustment (Tax Raise of \$0.09 County, \$0.05 School, +22.58%)		\$4,236,058.40
Total Revenue		\$45,624,280.40
Expenditures:		
County Expenditures		\$46,201,069.00
Reduction of VFD Additional Increase to \$50,000 each	(\$291,022.00)	
Remove 2 New Requested Empl. From Commissioner of Revenue	(\$109,687.00)	
Reduce IT Equipment request from \$400,000 to \$300,000	(\$100,000.00)	
Reduce Office of Emerg. Mgmt. Equipment Request from \$300,000 to \$100,000	(\$200,000.00)	
Removal of 2 New SRO Positions Without Grant	(\$146,876.00)	(\$847,585.00)
Total Expenditures		\$45,353,484.00
Net Income		\$270,796.40

TAX RAISE OF \$0.09 COUNTY, \$0.05 SCHOOL

Updated Uncoll -
3/7/2024

RE - .36%, PP 5.70%
Updated -

Westmoreland County
Assessed Values For FY 2024-2025

Countywide, School District & Colonial Beach
Estimated Values

	<u>COUNTYWIDE</u>	<u>SCHOOL DISTRICT</u>	<u>COLONIAL BEACH</u>
Personal Property	224,390,000	188,100,000	36,290,000
Mobile Homes	5,433,390	5,402,090	31,300
Farm Machinery	6,946,090	6,946,090	0
Machinery & Tools	6,267,730	6,267,730	0
Merchants Capital	11,053,000	8,592,000	2,461,000
Real Estate	3,182,728,080	2,544,863,080	637,865,000
Public Utilities	76,041,392	66,985,933	9,055,459
TOTALS	3,512,859,682	2,827,156,923	685,702,759

ESTIMATE-SALY

<u>Tax Rates/Revenues</u>						
<u>Countywide Tax</u>	<u>Rates/\$100</u>	<u>Revenue</u>	<u>School District</u>	<u>Rates/\$100</u>	<u>Revenue</u>	<u>Total Rev</u>
Personal Property	\$2.15	4,824,385	Personal Property	\$1.60	3,009,600	7,833,985
Mobile Homes	\$0.30	16,300	Mobile Homes	\$0.46	24,850	41,150
Farm Machinery	\$0.29	20,144	Farm Machinery	\$1.46	101,413	121,557
Machinery & Tools	\$0.00	0	Machinery & Tools	\$2.00	125,355	125,355
Merchants Capital	\$0.24	26,527	Merchants Capital	\$0.72	61,862	88,390
Real Estate	\$0.49	15,595,368	Real Estate	\$0.27	6,871,130	22,466,498
Public Utilities	\$0.30	228,124	Public Utilities	\$0.46	308,135	536,259
Totals		20,710,848	Totals		10,502,345	31,213,193
Car Tax Rebate (Subtracted)		-716,445	Car Tax Rebate (Subtracted)		-423,233	-1,139,678
RE Uncollectables		-56,143	RE Uncollectables		-24,736	-80,879
PP Uncollectables		-274,990	PP Uncollectables		-171,547	-446,537
Net Levy Tax Revenues		19,663,270	Net Levy Tax Revenues		9,882,829	29,546,098
			Estimated Levy Tax Revenues			\$25,310,040
			Difference - Increased Revenue			\$4,236,058

COURSE OF ACTION 3

REDUCTION/REMOVAL OF CERTAIN REQUESTS, TAX INCREASE TO COMPENSATE

Revenue:		
County Revenue		\$39,491,082.00
Fund Balance Appropriation		\$2,000,000.00
Removal of 2 New SRO Positions Without Grant	(\$73,438.00)	
Remove 2 New Requested Empl. From Commissioner of Revenue	(\$29,422.00)	(\$102,860.00)
Tax Raise Adjustment (Tax Raise of \$0.09 County, \$0.05 School, +22.58%)		\$4,236,058.40
Total Revenue		\$45,624,280.40
Expenditures:		
County Expenditures		\$46,201,069.00
Reduction of VFD Additional Increase to \$50,000 each	(\$291,022.00)	
Remove 2 New Requested Empl. From Commissioner of Revenue	(\$109,687.00)	
Reduce IT Equipment request from \$400,000 to \$300,000	(\$100,000.00)	
Reduce Office of Emerg. Mgmt. Equipment Request from \$300,000 to \$100,000	(\$200,000.00)	
Removal of 2 New SRO Positions Without Grant	(\$146,876.00)	
Reduce NN Free Health Clinic Request from \$42,756 to \$30,000	(\$12,756.00)	
Reduce Bay Aging Request from \$24,655 to \$17,000	(\$7,655.00)	
Reduce Healthy Harvest Request from \$10,000 to \$6,000	(\$4,000.00)	(\$871,996.00)
Total Expenditures		\$45,329,073.00
Net Income		\$295,207.40

TAX RAISE OF \$0.09 COUNTY, \$0.05 SCHOOL

Updated Uncoll -
3/7/2024

RE - .36%, PP 5.70%
Updated -

Westmoreland County
Assessed Values For FY 2024-2025

Countywide, School District & Colonial Beach
Estimated Values

	<u>COUNTYWIDE</u>	<u>SCHOOL DISTRICT</u>	<u>COLONIAL BEACH</u>
Personal Property	224,390,000	188,100,000	36,290,000
Mobile Homes	5,433,390	5,402,090	31,300
Farm Machinery	6,946,090	6,946,090	0
Machinery & Tools	6,267,730	6,267,730	0
Merchants Capital	11,053,000	8,592,000	2,461,000
Real Estate	3,182,728,080	2,544,863,080	637,865,000
Public Utilities	76,041,392	66,985,933	9,055,459
TOTALS	3,512,859,682	2,827,156,923	685,702,759

ESTIMATE-SALY

<u>Tax Rates/Revenues</u>						
<u>Countywide Tax</u>	<u>Rates/\$100</u>	<u>Revenue</u>	<u>School District</u>	<u>Rates/\$100</u>	<u>Revenue</u>	<u>Total Rev</u>
Personal Property	\$2.15	4,824,385	Personal Property	\$1.60	3,009,600	7,833,985
Mobile Homes	\$0.30	16,300	Mobile Homes	\$0.46	24,850	41,150
Farm Machinery	\$0.29	20,144	Farm Machinery	\$1.46	101,413	121,557
Machinery & Tools	\$0.00	0	Machinery & Tools	\$2.00	125,355	125,355
Merchants Capital	\$0.24	26,527	Merchants Capital	\$0.72	61,862	88,390
Real Estate	\$0.49	15,595,368	Real Estate	\$0.27	6,871,130	22,466,498
Public Utilities	\$0.30	228,124	Public Utilities	\$0.46	308,135	536,259
Totals		20,710,848	Totals		10,502,345	31,213,193
Car Tax Rebate (Subtracted)		-716,445	Car Tax Rebate (Subtracted)		-423,233	-1,139,678
RE Uncollectables		-56,143	RE Uncollectables		-24,736	-80,879
PP Uncollectables		-274,990	PP Uncollectables		-171,547	-446,537
Net Levy Tax Revenues		19,663,270	Net Levy Tax Revenues		9,882,829	29,546,098
			Estimated Levy Tax Revenues			\$25,310,040
			Difference - Increased Revenue			\$4,236,058

COURSE OF ACTION 4

REDUCTION/REMOVAL OF CERTAIN REQUESTS, TAX INCREASE TO COMPENSATE, REDUCTION OF SALARY INCREASE

Revenue:		
County Revenue		\$39,491,082.00
Fund Balance Appropriation		\$2,000,000.00
Removal of 2 New SRO Positions Without Grant	(\$73,438.00)	
Remove 2 New Requested Empl. From Commissioner of Revenue	(\$29,422.00)	(\$102,860.00)
Tax Raise Adjustment (Tax Raise of \$0.08 County, \$0.05 School, +20.97%)		\$3,910,784.00
Total Revenue		\$45,299,006.00
Expenditures:		
County Expenditures		\$46,201,069.00
Reduction of VFD Additional Increase to \$50,000 each	(\$291,022.00)	
Remove 2 New Requested Empl. From Commissioner of Revenue	(\$109,687.00)	
Reduce IT Equipment request from \$400,000 to \$300,000	(\$100,000.00)	
Reduce Office of Emerg. Mgmt. Equipment Request from \$300,000 to \$100,000	(\$200,000.00)	
Removal of 2 New SRO Positions Without Grant	(\$146,876.00)	
Reduce NN Free Health Clinic Request from \$42,756 to \$30,000	(\$12,756.00)	
Reduce Bay Aging Request from \$24,655 to \$17,000	(\$7,655.00)	
Reduce Healthy Harvest Request from \$10,000 to \$6,000	(\$4,000.00)	
Reduce Salary Increase to 3% Const Officers/1% County	(\$156,648.45)	(\$1,028,644.45)
Total Expenditures		\$45,172,424.55
Net Income		\$126,581.45

TAX RAISE OF \$0.08 COUNTY, \$0.05 SCHOOL

Updated Uncoll -
3/7/2024

RE - .36%, PP 5.70%
Updated -

Westmoreland County
Assessed Values For FY 2024-2025

Countywide, School District & Colonial Beach
Estimated Values

ESTIMATE-SALY

	<u>COUNTYWIDE</u>	<u>SCHOOL DISTRICT</u>	<u>COLONIAL BEACH</u>
Personal Property	224,390,000	188,100,000	36,290,000
Mobile Homes	5,433,390	5,402,090	31,300
Farm Machinery	6,946,090	6,946,090	0
Machinery & Tools	6,267,730	6,267,730	0
Merchants Capital	11,053,000	8,592,000	2,461,000
Real Estate	3,182,728,080	2,544,863,080	637,865,000
Public Utilities	76,041,392	66,985,933	9,055,459
TOTALS	3,512,859,682	2,827,156,923	685,702,759

Tax Rates/Revenues

	<u>Countywide Tax</u>	<u>Rates/\$100</u>	<u>Revenue</u>	<u>School District</u>	<u>Rates/\$100</u>	<u>Revenue</u>	<u>Total Rev</u>
Personal Property		\$2.15	4,824,385	Personal Property	\$1.60	3,009,600	7,833,985
Mobile Homes		\$0.29	15,757	Mobile Homes	\$0.46	24,850	40,606
Farm Machinery		\$0.29	20,144	Farm Machinery	\$1.46	101,413	121,557
Machinery & Tools		\$0.00	0	Machinery & Tools	\$2.00	125,355	125,355
Merchants Capital		\$0.24	26,527	Merchants Capital	\$0.72	61,862	88,390
Real Estate		\$0.48	15,277,095	Real Estate	\$0.27	6,871,130	22,148,225
Public Utilities		\$0.29	220,520	Public Utilities	\$0.46	308,135	528,655
Totals			20,384,428	Totals		10,502,345	30,886,773
Car Tax Rebate (Subtracted)			-716,445	Car Tax Rebate (Subtracted)		-423,233	-1,139,678
RE Uncollectables			-54,998	RE Uncollectables		-24,736	-79,734
PP Uncollectables			-274,990	PP Uncollectables		-171,547	-446,537
Net Levy Tax Revenues			19,337,995	Net Levy Tax Revenues		9,882,829	29,220,824
				Estimated Levy Tax Revenues			\$25,310,040
				Difference - Increased Revenue			\$3,910,784

COURSE OF ACTION 5

REDUCTION/REMOVAL OF CERTAIN REQUESTS, TAX INCREASE TO COMPENSATE, REDUCTION OF SALARY INCREASE

Revenue:		
County Revenue		\$39,491,082.00
Fund Balance Appropriation		\$2,000,000.00
Removal of 2 New SRO Positions Without Grant	(\$73,438.00)	
Remove 2 New Requested Empl. From Commissioner of Revenue	(\$29,422.00)	(\$102,860.00)
Tax Raise Adjustment (Tax Raise of \$0.07 County, \$0.05 School, +19.35%)		\$3,585,510.00
Total Revenue		\$44,973,732.00
Expenditures:		
County Expenditures		\$46,201,069.00
Reduction of VFD Additional Increase to \$50,000 each	(\$291,022.00)	
Remove 2 New Requested Empl. From Commissioner of Revenue	(\$109,687.00)	
Reduce IT Equipment request from \$400,000 to \$300,000	(\$100,000.00)	
Reduce Office of Emerg. Mgmt. Equipment Request from \$300,000 to \$100,000	(\$200,000.00)	
Removal of 2 New SRO Positions Without Grant	(\$146,876.00)	
Reduce NN Free Health Clinic Request from \$42,756 to \$30,000	(\$12,756.00)	
Reduce Bay Aging Request from \$24,655 to \$17,000	(\$7,655.00)	
Reduce Healthy Harvest Request from \$10,000 to \$6,000	(\$4,000.00)	
Reduce Salary Increase to 3% Const Officers/1% County	(\$156,648.45)	
Reduce Refuse Expenses	(\$300,000.00)	
Reduction of Controllable Expenses	(\$200,000.00)	(\$1,528,644.45)
Total Expenditures		\$44,672,424.55
Net Income		\$301,307.45

TAX RAISE OF \$0.07 COUNTY, \$0.05 SCHOOL

Updated Uncoll -
3/7/2024

RE - .36%, PP 5.70%
Updated -

Westmoreland County
Assessed Values For FY 2024-2025

Countywide, School District & Colonial Beach
Estimated Values

ESTIMATE-SALY

	COUNTYWIDE	SCHOOL DISTRICT	COLONIAL BEACH
Personal Property	224,390,000	188,100,000	36,290,000
Mobile Homes	5,433,390	5,402,090	31,300
Farm Machinery	6,946,090	6,946,090	0
Machinery & Tools	6,267,730	6,267,730	0
Merchants Capital	11,053,000	8,592,000	2,461,000
Real Estate	3,182,728,080	2,544,863,080	637,865,000
Public Utilities	76,041,392	66,985,933	9,055,459
TOTALS	3,512,859,682	2,827,156,923	685,702,759

Tax Rates/Revenues

Countywide Tax			School District			Total Rev
	Rates/\$100	Revenue		Rates/\$100	Revenue	
Personal Property	\$2.15	4,824,385	Personal Property	\$1.60	3,009,600	7,833,985
Mobile Homes	\$0.28	15,213	Mobile Homes	\$0.46	24,850	40,063
Farm Machinery	\$0.29	20,144	Farm Machinery	\$1.46	101,413	121,557
Machinery & Tools	\$0.00	0	Machinery & Tools	\$2.00	125,355	125,355
Merchants Capital	\$0.24	26,527	Merchants Capital	\$0.72	61,862	88,390
Real Estate	\$0.47	14,958,822	Real Estate	\$0.27	6,871,130	21,829,952
Public Utilities	\$0.28	212,916	Public Utilities	\$0.46	308,135	521,051
Totals		20,058,007	Totals		10,502,345	30,560,352
Car Tax Rebate (Subtracted)		-716,445	Car Tax Rebate (Subtracted)		-423,233	-1,139,678
RE Uncollectables		-53,852	RE Uncollectables		-24,736	-78,588
PP Uncollectables		-274,990	PP Uncollectables		-171,547	-446,537
Net Levy Tax Revenues		19,012,721	Net Levy Tax Revenues		9,882,829	28,895,549
			Estimated Levy Tax Revenues			\$25,310,040
			Difference - Increased Revenue			\$3,585,509

COURSE OF ACTION 6

REDUCTION/REMOVAL OF CERTAIN REQUESTS, TAX INCREASE TO COMPENSATE, REDUCTION OF SALARY INCREASE

Revenue:		
County Revenue		\$39,491,082.00
Fund Balance Appropriation		\$2,000,000.00
Removal of 2 New SRO Positions Without Grant	(\$73,438.00)	
Remove 2 New Requested Empl. From Commissioner of Revenue	(\$29,422.00)	(\$102,860.00)
Tax Raise Adjustment (Tax Raise of \$0.06 County, \$0.05 School)		\$3,260,235.00
Total Revenue		\$44,648,457.00
Expenditures:		
County Expenditures		\$46,201,069.00
Reduction of VFD Additional Increase to \$50,000 each	(\$291,022.00)	
Remove 2 New Requested Empl. From Commissioner of Revenue	(\$109,687.00)	
Reduce IT Equipment request from \$400,000 to \$300,000	(\$100,000.00)	
Reduce Office of Emerg. Mgmt. Equipment Request from \$300,000 to \$100,000	(\$200,000.00)	
Removal of 2 New SRO Positions Without Grant	(\$146,876.00)	
Reduce NN Free Health Clinic Request from \$42,756 to \$30,000	(\$12,756.00)	
Reduce Bay Aging Request from \$24,655 to \$17,000	(\$7,655.00)	
Reduce Healthy Harvest Request from \$10,000 to \$6,000	(\$4,000.00)	
No Salary Increase	(\$397,277.14)	
Reduce Refuse Expenses	(\$300,000.00)	
Reduction of Controllable Expenses	(\$200,000.00)	(\$1,769,273.14)
Total Expenditures		\$44,431,795.86
Net Income		\$216,661.14

TAX RAISE OF \$0.06 COUNTY, \$0.05 SCHOOL

Updated Uncoll -
3/7/2024

RE - .36%, PP 5.70%
Updated -

Westmoreland County
Assessed Values For FY 2024-2025

Page 1

Countywide, School District & Colonial Beach
Estimated Values

ESTIMATE-SALY

	<u>COUNTYWIDE</u>	<u>SCHOOL DISTRICT</u>	<u>COLONIAL BEACH</u>
Personal Property	224,390,000	188,100,000	36,290,000
Mobile Homes	5,433,390	5,402,090	31,300
Farm Machinery	6,946,090	6,946,090	0
Machinery & Tools	6,267,730	6,267,730	0
Merchants Capital	11,053,000	8,592,000	2,461,000
Real Estate	3,182,728,080	2,544,863,080	637,865,000
Public Utilities	76,041,392	66,985,933	9,055,459
TOTALS	3,512,859,682	2,827,156,923	685,702,759

Tax Rates/Revenues

<u>Countywide Tax</u>	<u>Rates/\$100</u>	<u>Revenue</u>	<u>School District</u>	<u>Rates/\$100</u>	<u>Revenue</u>	<u>Total Rev</u>
Personal Property	\$2.15	4,824,385	Personal Property	\$1.60	3,009,600	7,833,985
Mobile Homes	\$0.27	14,670	Mobile Homes	\$0.46	24,850	39,520
Farm Machinery	\$0.29	20,144	Farm Machinery	\$1.46	101,413	121,557
Machinery & Tools	\$0.00	0	Machinery & Tools	\$2.00	125,355	125,355
Merchants Capital	\$0.24	26,527	Merchants Capital	\$0.72	61,862	88,390
Real Estate	\$0.46	14,640,549	Real Estate	\$0.27	6,871,130	21,511,679
Public Utilities	\$0.27	205,312	Public Utilities	\$0.46	308,135	513,447
Totals		19,731,587	Totals		10,502,345	30,233,932
Car Tax Rebate (Subtracted)		-716,445	Car Tax Rebate (Subtracted)		-423,233	-1,139,678
RE Uncollectables		-52,706	RE Uncollectables		-24,736	-77,442
PP Uncollectables		-274,990	PP Uncollectables		-171,547	-446,537
Net Levy Tax Revenues		18,687,446	Net Levy Tax Revenues		9,882,829	28,570,275
			Estimated Levy Tax Revenues			\$25,310,040
			Difference - Increased Revenue			\$3,260,235

NEXT STEPS

- Await Legislature to finalize the budget
 - Make necessary adjustments to county budget
- April 22 – BOS Work Session
 - BOS Chooses Course of Action
- April 26 – Special Meeting – Approve Proposed Budget





THE END