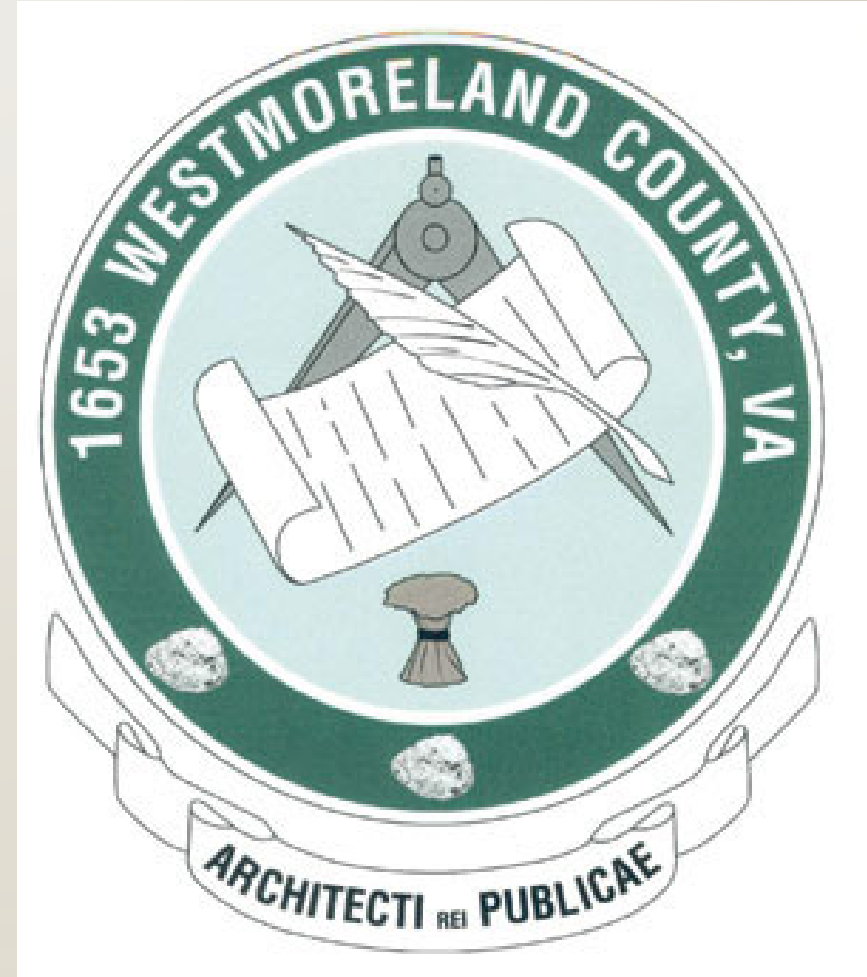


# FISCAL YEAR 2024-2025 GENERAL FUND

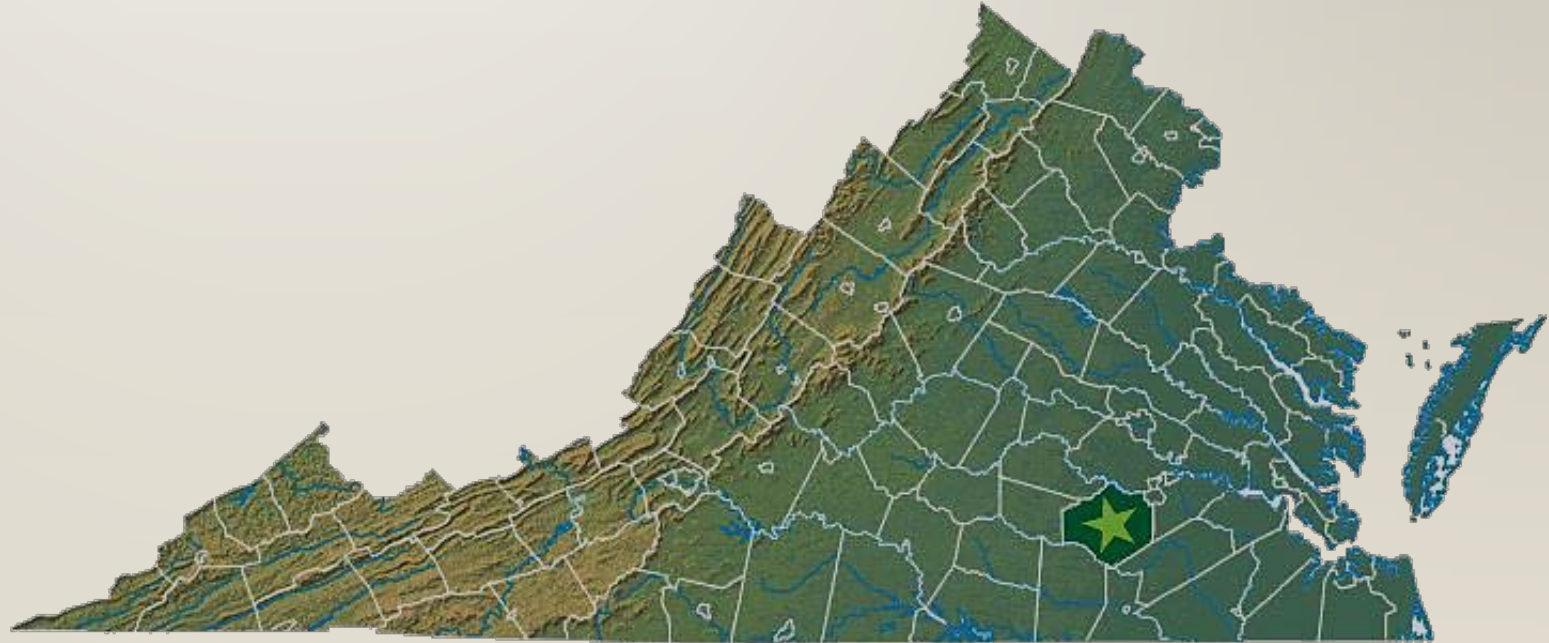
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WEDNESDAY, MAY 22, 2024



# *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

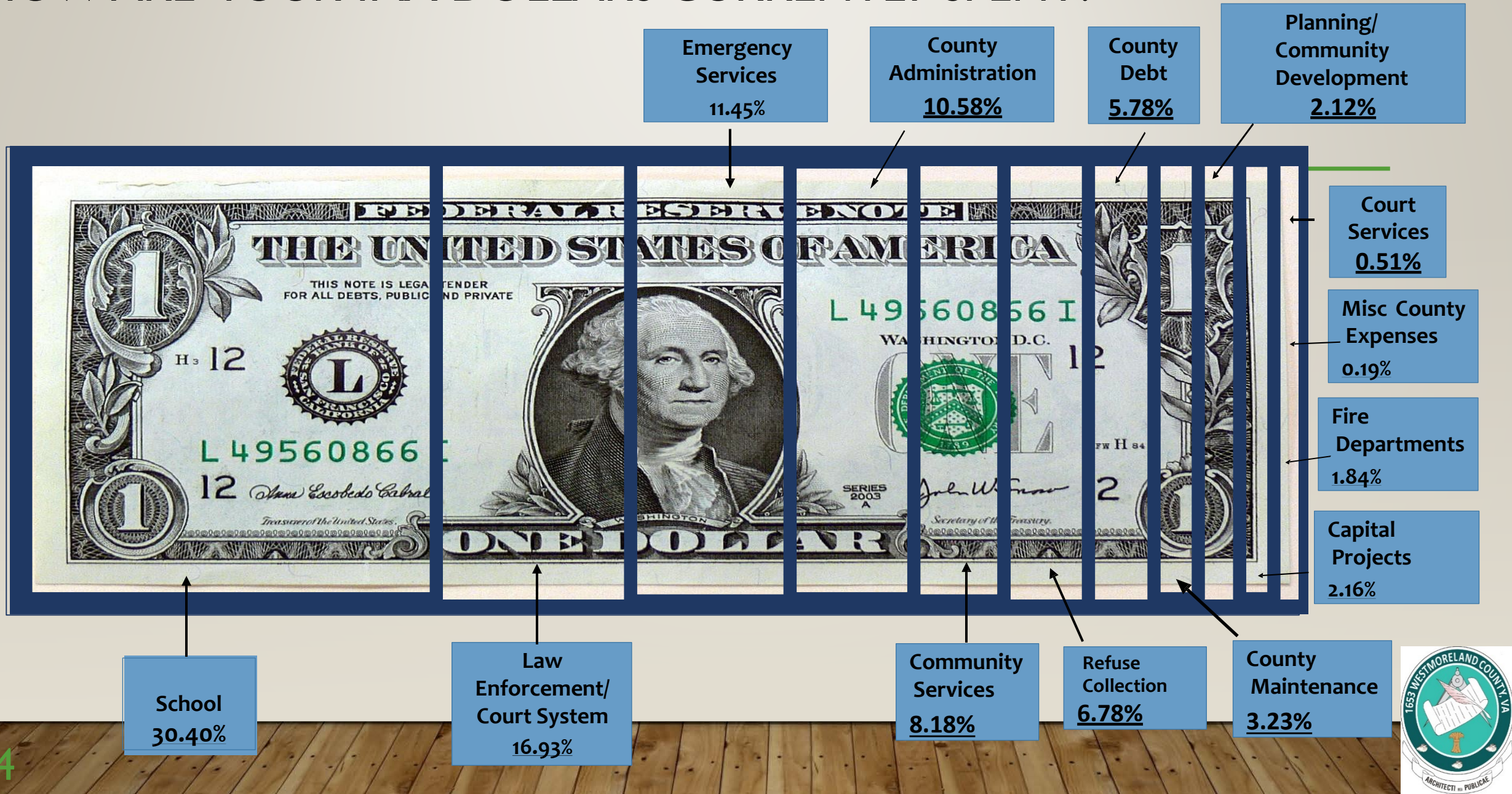


## WESTMORELAND COUNTY OUTSTANDING DEBT

Project	Outstanding Debt as of 12/4/2023	Final Payment
Rural Development-High School	42,500,000.00	12/20/2061
Rural Development-High School	4,000,000.00	12/20/2061
U.S. Bank-School Roof	167,436.25	6/15/2027
Wilmington Trust-Refunding	13,665,000.00	11/1/2050
Washington District Sewer	1,162,988.36	11/5/2049
Glebe Harbor Sewer	3,817,542.28	11/26/2055
Cabin Point Beach Nourishment	1,232,208.00	3/1/2043
Rec Field Lighting	336,000.00	6/30/2026
Motorola Radio System	3,543,000.00	1/15/2030
Motorola-(Colonial Beach 20.86% reimbursement)	3,506,000.00	6/30/2030
Motorola-(Colonial Beach 100% reimbursement)	37,000.00	6/30/2030
VRA Sludge Drying Beds	692,000.00	3/1/2049
<b>TOTAL DEBT</b>	<b>74,659,174.89</b>	

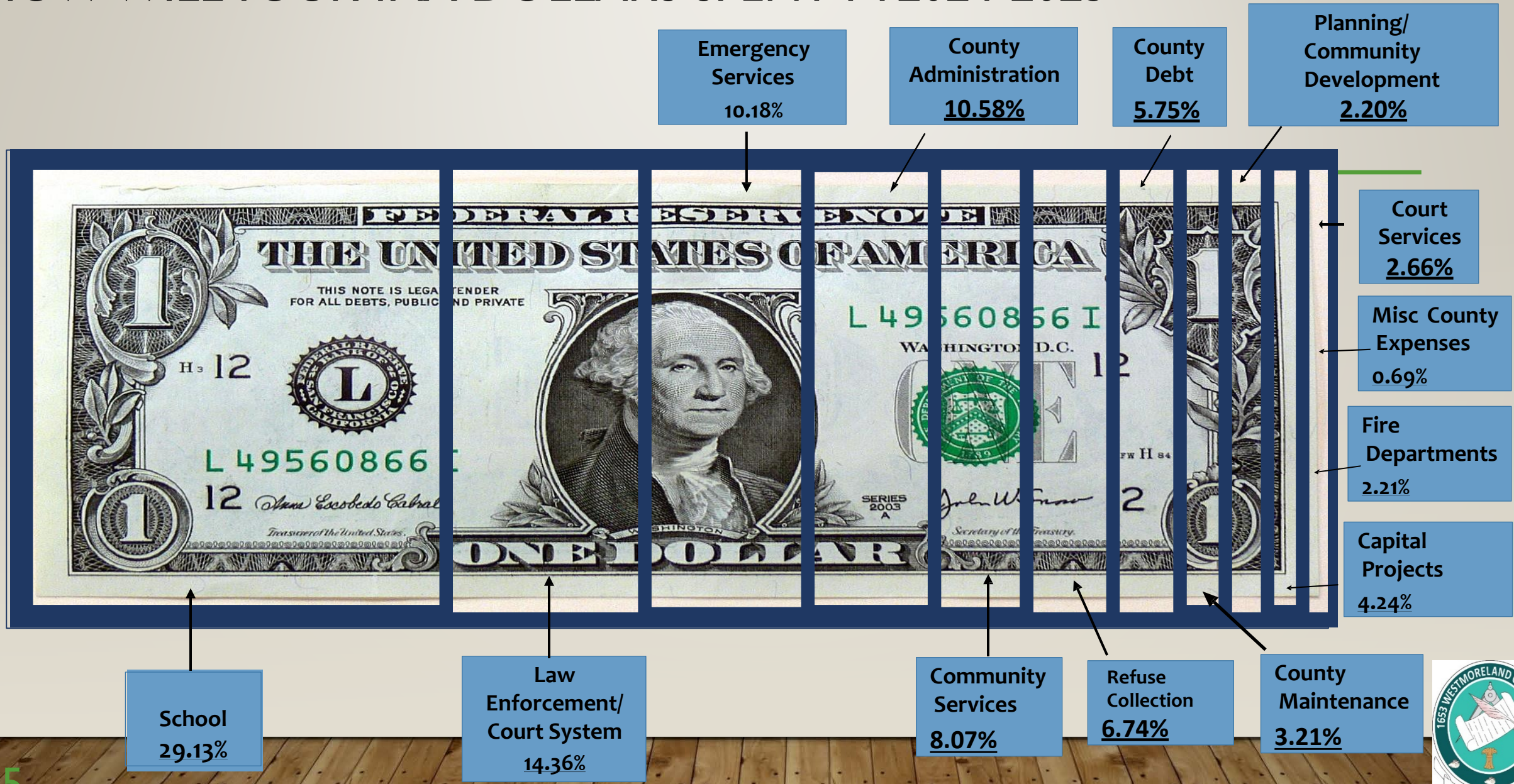


# HOW ARE YOUR TAX DOLLARS CURRENTLY SPENT?



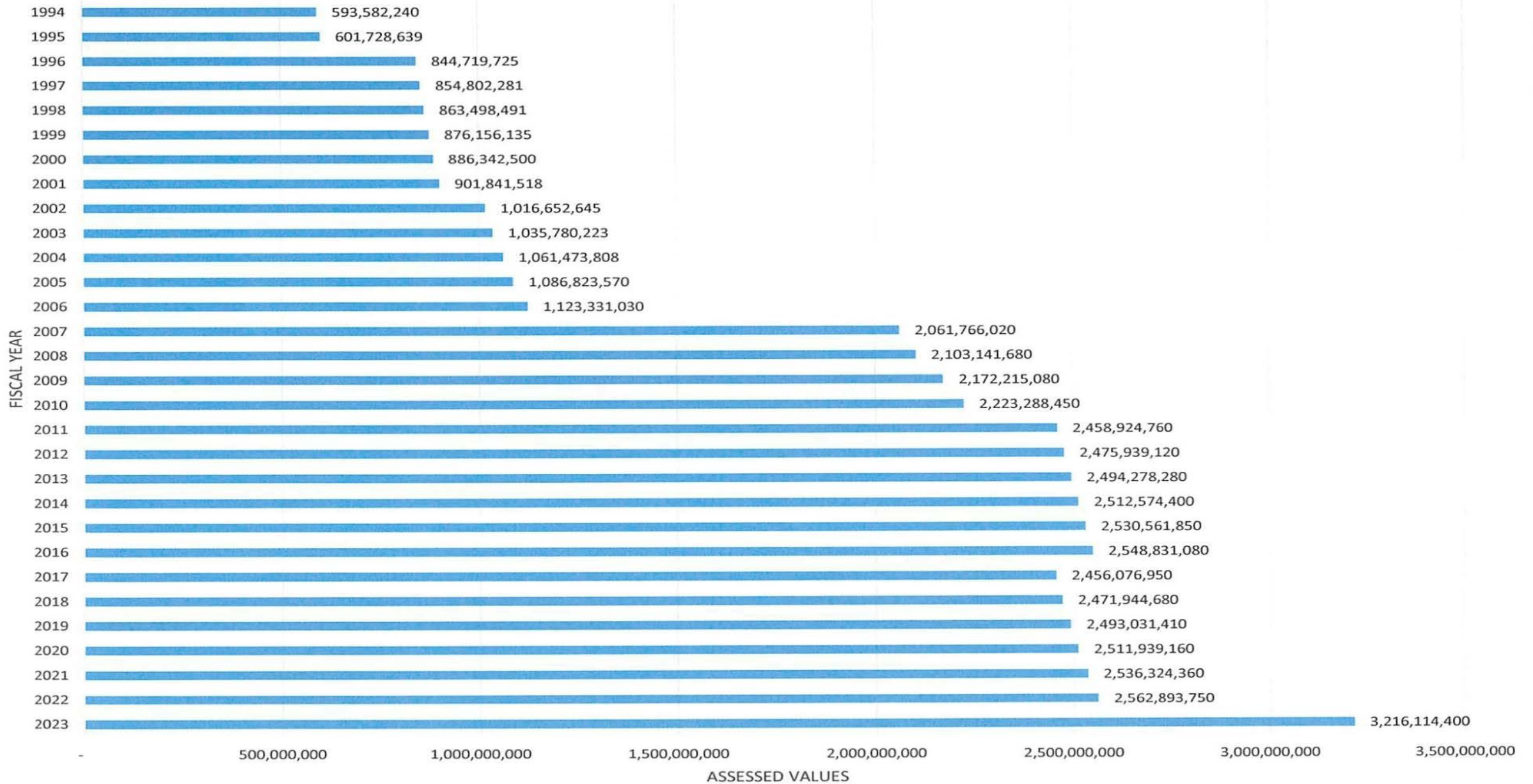


# HOW WILL YOUR TAX DOLLARS SPENT FY2024-2025



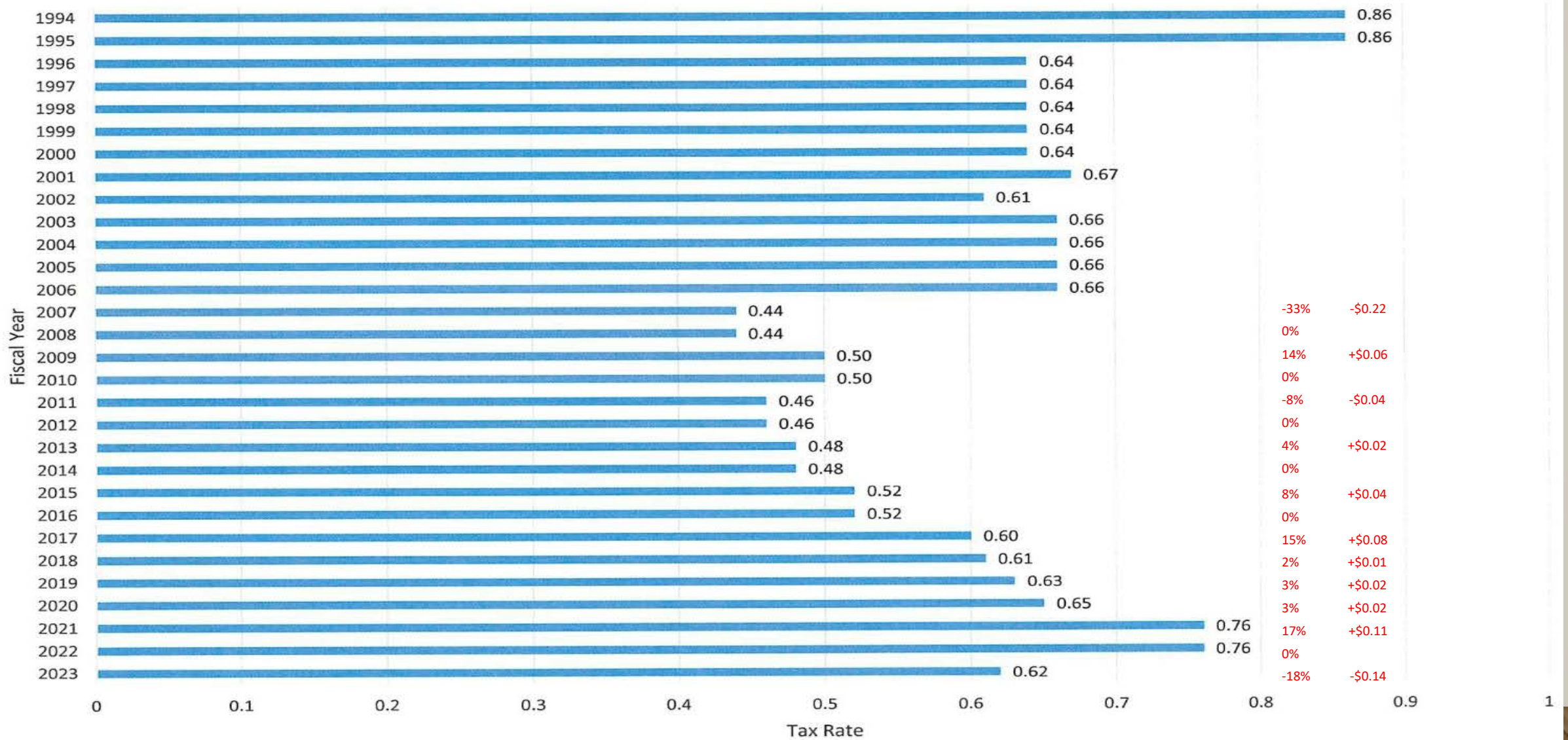


## REAL ESTATE



# HISTORICAL TAX RATE

## Real Estate



## Historic Tax Rate Data

Year	Real Estate Tax Rate	Rate Difference	Percentage Difference
2006	0.66		
2007	0.44	(0.22)	-33%
2008	0.44	0.00	0%
2009	0.50	0.06	14%
2010	0.50	0.00	0%
2011	0.46	(0.04)	-8%
2012	0.46	0.00	0%
2013	0.48	0.02	4%
2014	0.48	0.00	0%
2015	0.52	0.04	8%
2016	0.52	0.00	0%
2017	0.60	0.08	15%
2018	0.61	0.01	2%
2019	0.63	0.02	3%
2020	0.65	0.02	3%
2021	0.76	0.11	17%
2022	0.76	0.00	0%
2023	0.62	(0.14)	-18%



# INCREASE OF REAL ESTATE TAXES BY \$0.01?

- One cent of tax increase to the Real Estate Assessed Values generates an estimated \$325,275 of revenue for the County

Home Value	Tax Rate (\$0.62)	Real Estate Tax		Home Value	Tax Rate (\$0.10)	Real Estate Tax	Difference		Home Value	Tax Rate (\$0.12)	Real Estate Tax	Difference
\$150,000.00	\$0.62	\$930.00		\$150,000.00	\$0.72	\$1,080.00	\$150.00		\$150,000.00	\$0.74	\$1,110.00	\$180.00
\$200,000.00	\$0.62	\$1,240.00		\$200,000.00	\$0.72	\$1,440.00	\$200.00		\$200,000.00	\$0.74	\$1,480.00	\$240.00
\$300,000.00	\$0.62	\$1,860.00		\$300,000.00	\$0.72	\$2,160.00	\$300.00		\$300,000.00	\$0.74	\$2,220.00	\$360.00
\$400,000.00	\$0.62	\$2,480.00		\$400,000.00	\$0.72	\$2,880.00	\$400.00		\$400,000.00	\$0.74	\$2,960.00	\$480.00
\$500,000.00	\$0.62	\$3,100.00		\$500,000.00	\$0.72	\$3,600.00	\$500.00		\$500,000.00	\$0.74	\$3,700.00	\$600.00
\$750,000.00	\$0.62	\$4,650.00		\$750,000.00	\$0.72	\$5,400.00	\$750.00		\$750,000.00	\$0.74	\$5,550.00	\$900.00
\$1,000,000.00	\$0.62	\$6,200.00		\$1,000,000.00	\$0.72	\$7,200.00	\$1,000.00		\$1,000,000.00	\$0.74	\$7,400.00	\$1,200.00

## FY2024-2025

### WHAT IS HAPPENING IN OTHER COUNTIES?

- Lancaster County - \$0.11 Tax Increase, +25%
  - Richmond County - \$0.06 Tax Increase, +11%
  - Westmoreland County - \$0.12 Tax Increase, +19%
- OR
- Westmoreland County - \$0.10 Tax Increase, +16%



# COUNTY EXPENDITURE INCREASES & CURRENT REDUCTIONS IN BUDGET

- \$300,000 – Volunteer Fire Departments
- \$126,000 – Emergency Mgmt Communication Equip
- \$142,077 – Additional Medical Services
- \$87,487 – Data Processing Maintenance Contracts
- \$68,000 – Telecommunications
- \$30,025 – VRSA Insurance Costs
- \$155,040 – County Vehicle Replacement
- \$300,000 – Miscellaneous Expenditures (Estimated)

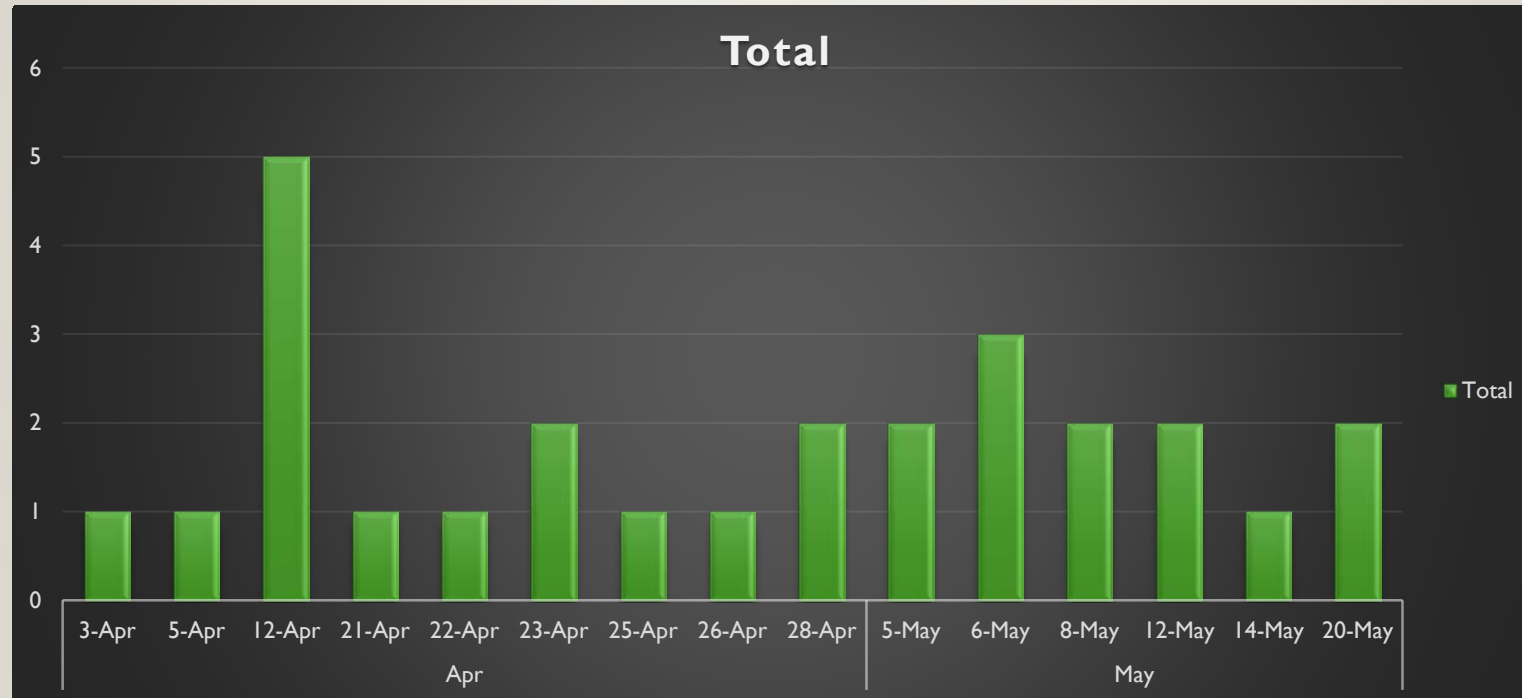
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\$1,208,629

(\$650,000) Savings & Cuts

**\$558,629 (\$0.02 of Taxes)**

# NO UNITS AVAILABLE (NUA) ANALYSIS



1 - ABDOMINAL PAIN (E)  
1 - CARDIAC / RESPIRATORY ARREST (E/F/L)  
1 - PREGNANCY / CHILDBIRTH / MISCARRIAGE (E)  
1 - SICK PERSON (E)  
1 - TRAUMATIC INJURIES (E)  
2 - BREATHING PROBLEMS  
1 - CARDIAC ARREST  
1 - CHEST PAIN  
2 - FALLS  
1 - HEMORRHAGE/BLEEDING

3 - LIFT ASSISTANCE  
1 - MEDIC ALERT / LIFELINE  
8 - MEDICAL EMERGENCY  
1 - MEDICAL EMERGENCY / VITALS CHECK  
1 - PSYCHIATRIC/ABNORMAL BEHAVIOR/SUICIDE ATTEMPT  
1 - RECKLESS OPERATOR



# FY2024-2025

## HOW THE TAX INCREASE WILL BE APPLIED

- \$0.05 – Local Effort To The School, **\$1,568,712**
  - \$0.01 – State Mandated 3% Salary Increase, **\$405,854**
  - \$0.01 – Compensation Study 2% Additional Salary, **\$270,569**  
Increase
  - \$0.03 – Courthouse HVAC System, **\$999,474**
  - \$0.02 – Increased County Expenditures, **\$558,629** **Estimated**
- \$0.12 – Total Tax Increase**

## FY2024-2025

HOW THE TAX  
INCREASE WILL  
BE APPLIED **WITH**  
**\$1.0 MILLION**  
**LOAN**

- \$0.05 – Local Effort To The School, **\$1,568,712**
  - \$0.01 – State Mandated 3% Salary Increase, **\$405,854**
  - \$0.01 – Compensation Study 2% Additional Salary, **\$270,569**  
Increase
  - \$0.01 – Courthouse HVAC System Loan, **\$241,474**
  - \$0.02 – Increased County Expenditures, **\$558,629** Estimated
- \$0.10 – Total Tax Increase**



# CAPITAL IMPROVEMENT PLAN

SUMMARY - CAPITAL IMPROVEMENTS PROGRAM FY2023-2024							
Department/Project	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	Total
Administration - Radio System					\$1,565,723		\$1,565,723
Social Services		\$50,756					\$50,756
Sheriff	\$114,995	\$78,000	\$78,000	\$78,000	\$78,000		\$426,995
Emergency Services							
-EMS Department		\$610,000	\$1,209,000	\$650,000	\$220,000	\$2,680,000	\$5,369,000
-Westmoreland VFD		\$600,000	\$400,000				\$1,000,000
-Oak Grove VFD		\$156,217	\$1,747,246		\$1,500,000	\$1,500,000	\$4,903,463
Roads		\$779,036			\$250,000		\$1,029,036
Glebe Harbor-Cabin Point Sanitary District	\$100,000	\$615,000	\$63,500	\$291,182	\$180,000	\$120,000	\$1,369,682
<b>TOTAL FOR ALL PROJECTS</b>	<b>\$214,995</b>	<b>\$2,889,009</b>	<b>\$3,497,746</b>	<b>\$1,019,182</b>	<b>\$3,793,723</b>	<b>\$4,300,000</b>	<b>\$15,714,655</b>

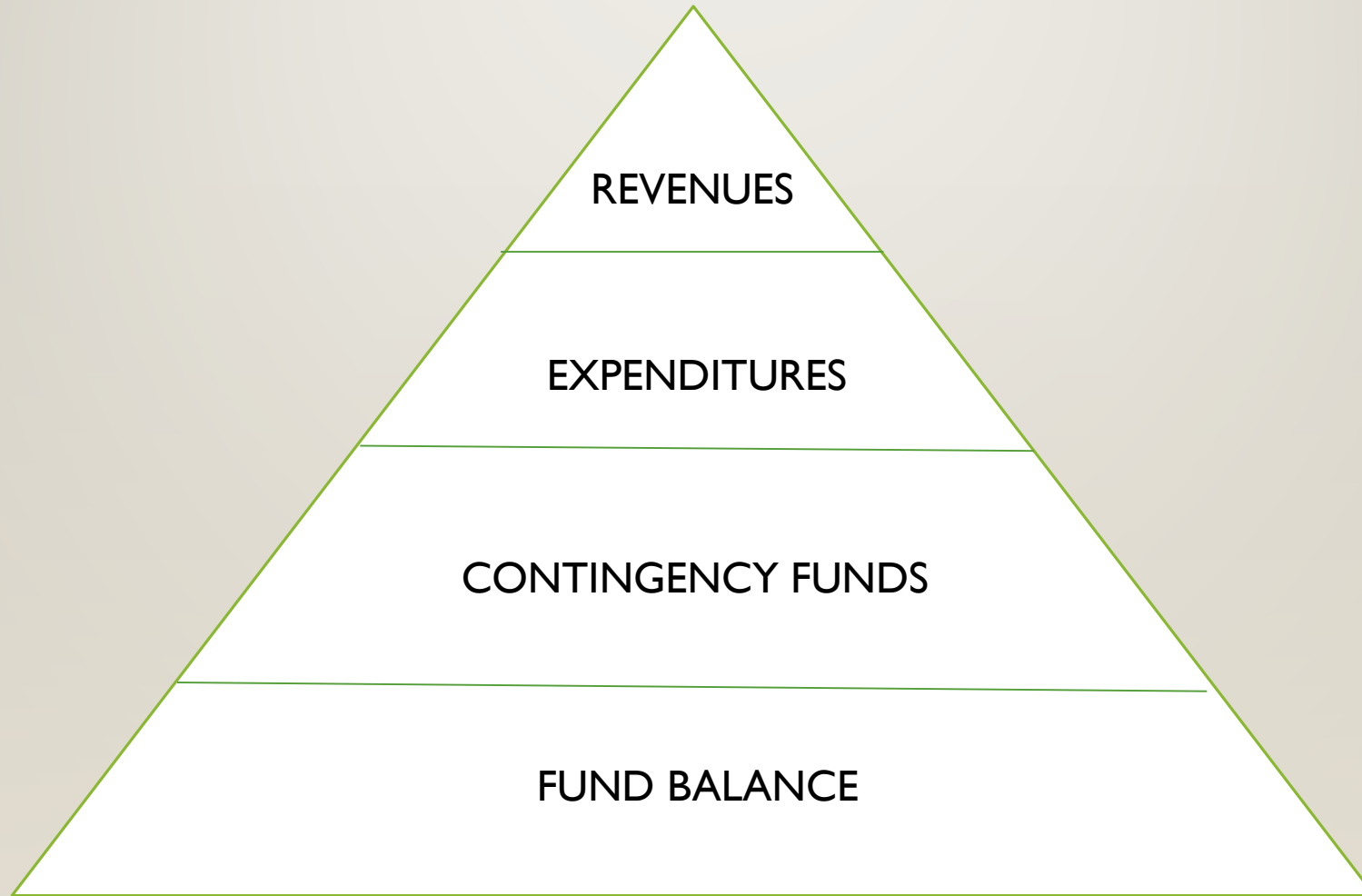
# SIGNIFICANT CHANGES ARPA/COVID FUNDS/TAXES

- (\$3,143,478) – COVID Cares Act Funds Depleted
- (\$3,499,203) – ARPA Funds Depleted
- (\$533,836) – Personal Prop Tax (Assessed Values Decreased)
- \$647,152 – Real Estate Tax (Assessed Values Increased)
- \$489,751 – Local Sales Tax & Use Tax (Increased Spending at Local Stores)



Westmoreland School Division Funding							
Year	ADM	Composite Index	State Share	Local Share Required	Difference	% Increase	
2018-2019	1524.57	0.4743	\$12,291,613.00	\$8,732,183.00			
2019-2020	1484.41	0.4743	\$12,646,321.00	\$8,570,518.00	(\$161,665.00)	-2%	
2020-2021	1458.81	0.4618	\$12,030,479.00	\$7,809,564.00	(\$760,954.00)	-9%	
2021-2022	1434.81	0.4618	\$12,873,283.00	\$8,443,448.00	\$633,884.00	8%	
2022-2023	1457.35	0.4768	\$15,585,646.00	\$10,044,741.00	\$1,601,293.00	19%	
2023-2024	1515.30	0.4768	\$15,367,730.00	\$11,221,812.00	\$1,177,071.00	12%	
Estimated 2024-2025	1492.45	0.5065	\$16,543,369.00	\$13,683,241.00	\$2,461,429.00	22%	(Assessed Value Changes Absorbed \$890,717, Making the Local Effort Increase \$1,568,712).  New Homes + Additional Tax
Estimated 2025-2026	1502.25	0.5065	\$17,064,897.00	\$13,898,421.00	\$215,180.00	2%	

# COUNTY BUDGET PYRAMID



ARE THERE  
OTHER  
OPTIONS?

FOR \$0.10  
PROPOSED RATE

**1,000,000 Loan For HVAC Replacement**

Original Loan Amount: \$1,000,000.00

Year 1 Principal: \$198,632.33

Year 1 Interest: \$42,841.24

**Year 1 Total: \$241,473.57**

Number of payments: 60 (5 Years)

**Total payment (Principal + Interest): \$1,114,493.38**

**\*\*TOTAL INTEREST = \$114,493.38**



# COURSE OF ACTION 2D-I

Course of Action 2D-1		
Reduction/Removal of Certain Requests, Tax Increase to Compensate		
Revenue:		
County Revenue (Commissioner of Rev Reduction Accounted For)		\$38,978,557.00
Fund Balance Appropriation		\$2,144,990.00
Removal of 2 New SRO Positions Completely - Shift Financial Responsibility to School		(\$113,437.00)
Tax Raise Adjustment (Tax Raise of \$0.07 County, \$0.05 School,)		\$3,744,539.00
Total Revenue		\$44,754,649.00
Expenditures:		
County Expenditures		\$45,709,957.00
Decrease VFD Request to \$75,000		(\$191,473.00)
Remove 2 New Requested Empl. From Commissioner of Revenue		(\$109,687.00)
Reduce IT Equipment request from \$400,000 to \$0 & Reallocation		(\$100,000.00)
Reduce Office of Emerg. Mgmt. Equipment Request from \$300,000 to \$236,000		(\$64,000.00)
Removal of 2 New SRO Positions Completely - Shift Financial Responsibility to School		(\$226,876.00)
5% Salary Increase (3% State Mandated + 2% From Compensation Study)		\$676,423.00
Reduce Rappahannock Regional Library Request to \$590,000		(\$16,990.00)
Reduce Healthy Harvest Request to \$8,000		(\$2,000.00)
Reduce Northern Neck Free Health Clinic to \$38,000		(\$4,756.00)
Reduction of Republic Contract Costs to \$2,543,619		(\$600,000.00)
Removal of Economic Director (Budgeted \$167,933)		(\$167,933.00)
Removal of IT Director & Reallocation (\$109,050)		(\$109,050.00)
Removal of Emergency Services Director & Reallocation (\$14,497)		(\$14,497.00)
Add Shortfall To Contingency (Now \$500,000)		(\$24,469.00)
		(\$955,308.00)
		\$44,754,649.00
Net Income		\$0.00

# COURSE OF ACTION 2D-2

Course of Action 2D-2		
Reduction/Removal of Certain Requests, Tax Increase to Compensate		
Revenue:		
County Revenue (Commissioner of Rev Reduction Accounted For)		\$38,978,557.00
Fund Balance Appropriation		\$2,018,065.00
Removal of 2 New SRO Positions Completely - Shift Financial Responsibility to School		(\$113,437.00)
Tax Raise Adjustment (Tax Raise of \$0.05 County, \$0.05 School,)		\$3,093,990.00
Total Revenue		\$43,977,175.00
Expenditures:		
County Expenditures		\$45,709,957.00
Decrease VFD Request to \$75,000	(\$191,473.00)	
Remove 2 New Requested Empl. From Commissioner of Revenue	(\$109,687.00)	
Reduce IT Equipment request from \$400,000 to \$0 & Reallocation	(\$100,000.00)	
Reduce Office of Emerg. Mgmt. Equipment Request from \$300,000 to \$236,000	(\$64,000.00)	
Removal of 2 New SRO Positions Completely - Shift Financial Responsibility to School	(\$226,876.00)	
5% Salary Increase (3% State Mandated + 2% From Compensation Study)	\$676,423.00	
Reduce Rappahannock Regional Library Request to \$590,000	(\$16,990.00)	
Reduce Healthy Harvest Request to \$8,000	(\$2,000.00)	
Reduce Northern Neck Free Health Clinic to \$38,000	(\$4,756.00)	
Reduction of Republic Contract Costs to \$2,543,619	(\$600,000.00)	
Removal of Economic Director (Budgeted \$167,000)	(\$167,933.00)	
Removal of IT Director & Reallocation (\$109,050)	(\$109,050.00)	
Removal of Emergency Services Director & Reallocation (\$14,497)	(\$14,497.00)	
Courthouse HVAC Loan (Accounting for Annual Loan Payment of \$222,000.00)	(\$777,474.00)	
Add Shortfall To Contingency (Now \$500,000)	(\$24,469.00)	(\$1,732,782.00)
		\$43,977,175.00
Net Income		\$0.00

The background features a wooden floor at the bottom, transitioning into large, flowing, organic shapes in shades of teal and blue. The text "THE END" is centered in the upper half of the image.

# THE END