



# FY26 County Administrator's Proposed Budget Westmoreland County, Virginia



Jim Taylor  
County Administrator

# Introduction

**This FY26 proposed budget reflects our commitment to fiscal responsibility while maintaining high quality services to our residents.**

- Tradition of sound financial practices and controlled spending
- Lean departments that only request what they need
- Hard-working and dedicated staff work above and beyond
- Strong regional partnerships that save money for our taxpayers
- The budget represents the people's money, entrusted to us by the citizens
- We are committed to being good stewards of these resources

# FY26 Budget Goals

**This FY26 proposed budget strives to meet our collective goals:**

- Tax rate stability
- Continued investment in our priorities

Education of our youth

Public Safety

Human Services

Workforce

Buildings and Grounds

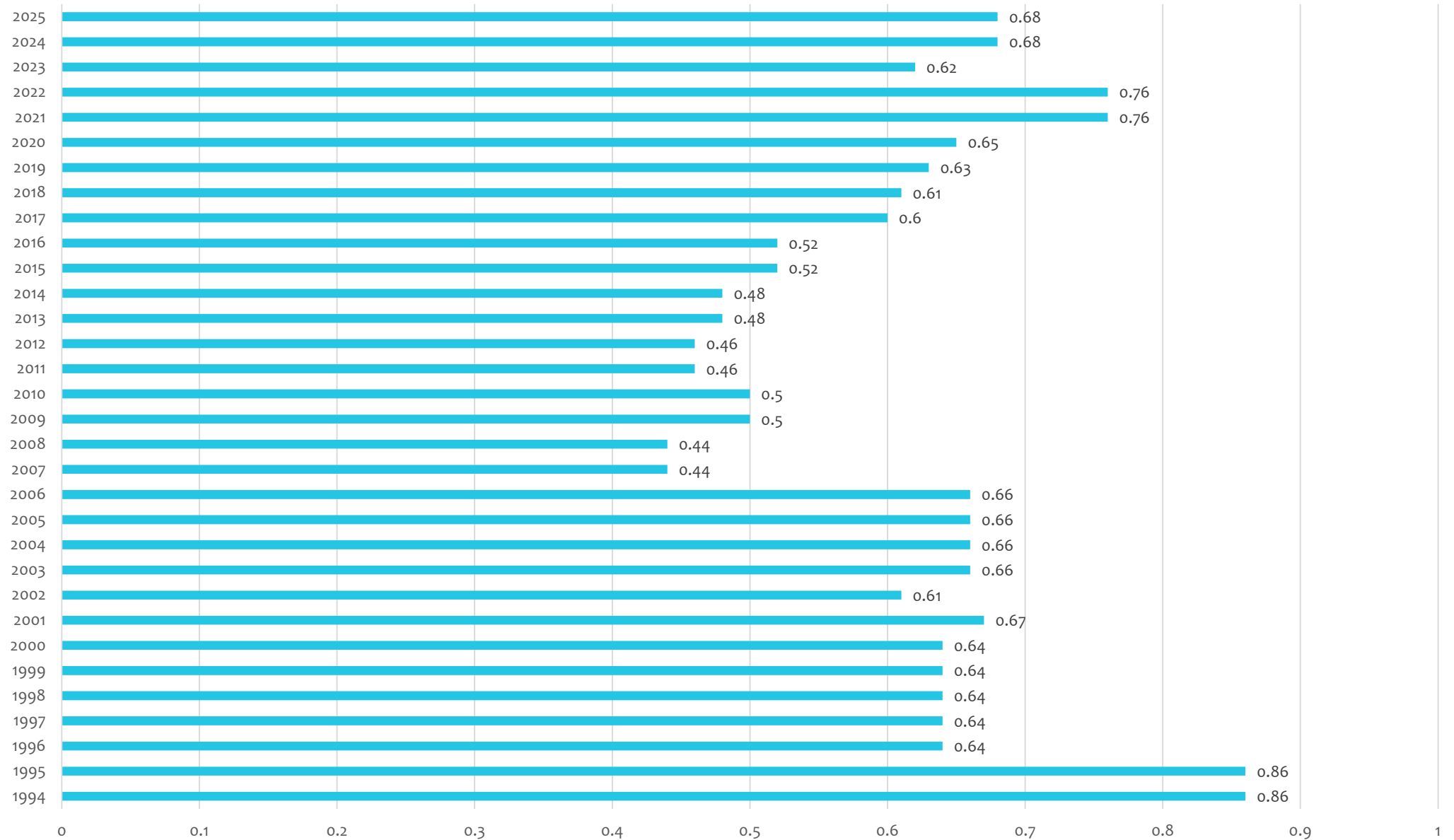
- Support for our Community partners

# No Tax Rate Increase

- Proposed Real Estate Tax Rate remains \$0.68 per \$100 assessed value
- Other tax rates remain the same

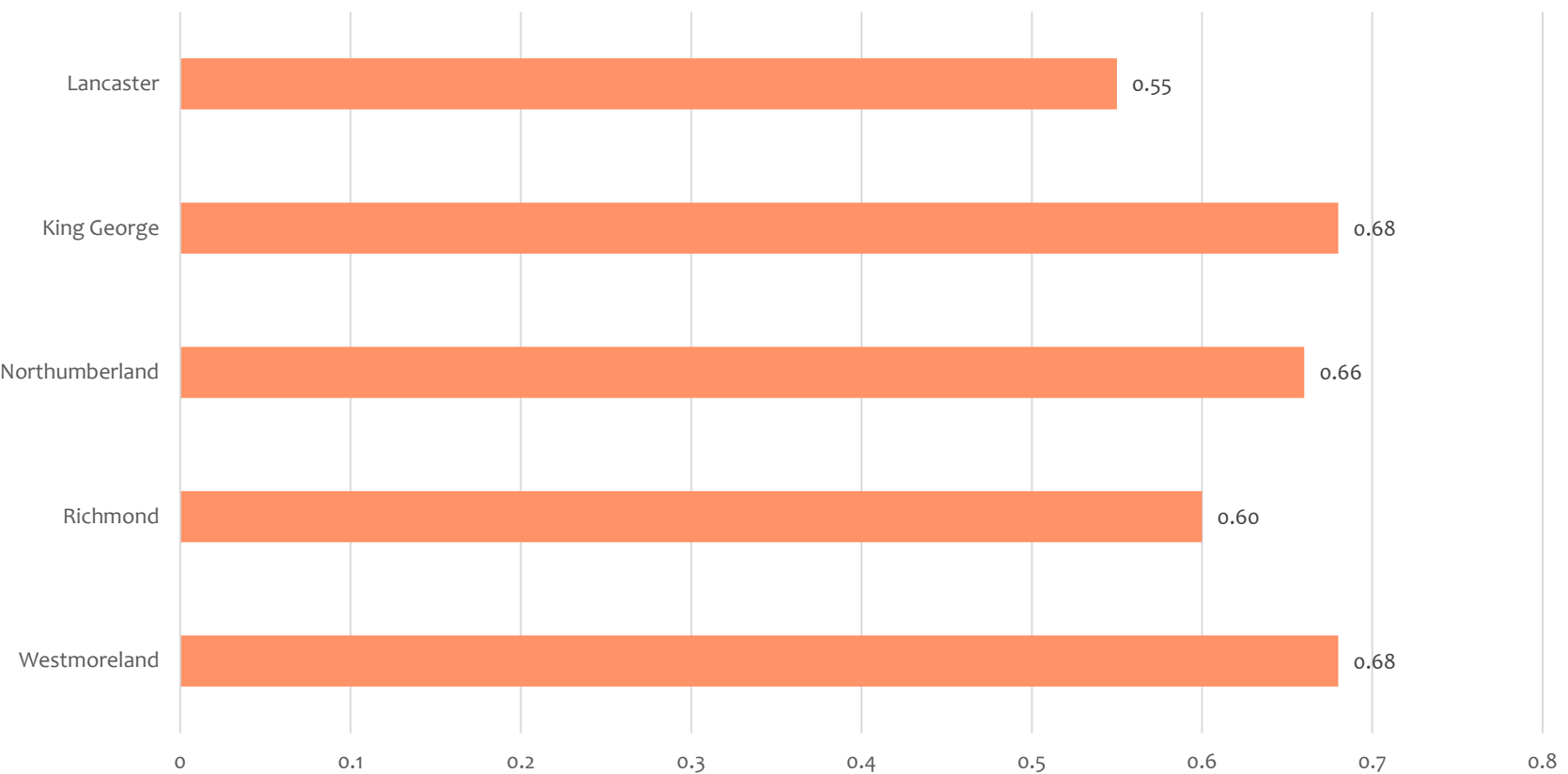


# Historical Tax Rate-Real Estate



# Regional Real Estate Tax Rates

Northern Neck, VA



Westmoreland Taxes	FY24-25	FY25-26	\$ Change	% Change
Personal Property	\$6,247,769	\$6,585,453	\$337,684	5%
Mobile Homes	\$36,803	\$38,506	\$1,703	5%
Farm Machinery	\$121,557	\$107,410	(\$14,146)	-12%
Machinery & Tools	\$125,355	\$65,207	(\$60,148)	-48%
Merchant's Capital	\$88,390	\$94,357	\$5,968	7%
Real Estate	\$19,918,115	\$20,397,247	\$479,132	2%
Public Utilities	\$475,426	\$475,426	\$0	0%
<b>Subtotal</b>	<b>\$27,013,414</b>	<b>\$27,763,607</b>	<b>\$750,193</b>	



# Tax Revenue Changes

Westmoreland County, VA

# Year-Over-Year Changes

General Fund Total Budget



# Significant Changes

FY 2025-2026

## Revenues

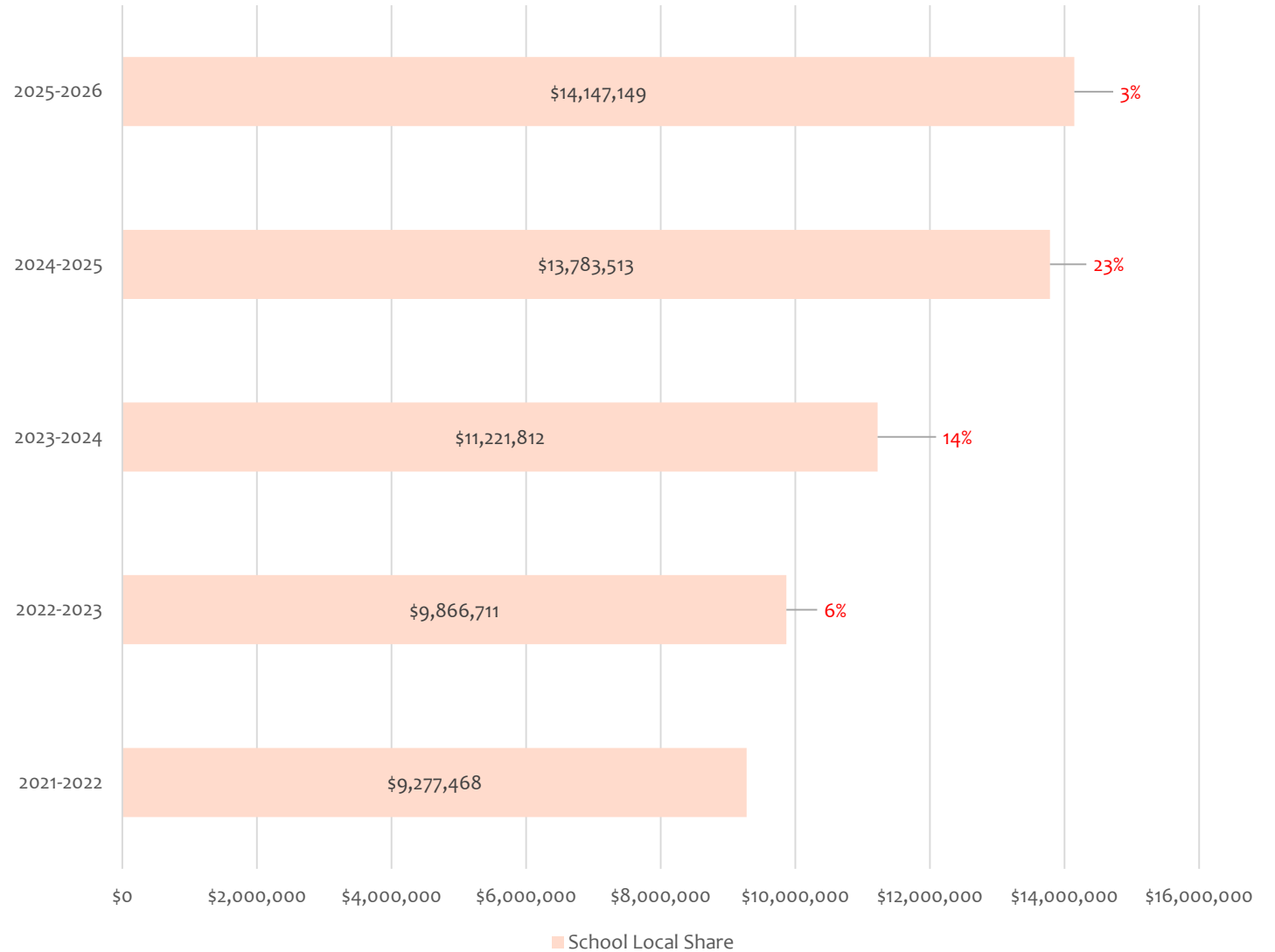
- \$0.68 Tax Rate (No Increase)
- Total Tax revenue increase, \$750,193
- Investment income increase \$147,925
- Estimated \$2,000,000 in carryover unused expenditures to be returned to County FY25-26
- Land sale to be finalized, \$980,000 (assigned to Judicial Center HVAC)

## Expenditures

- New website
- Salary market adjustment, \$1,164,680
- Hazardous duty multiplier increase, \$100,567
- Salary increase of 3% (Planned)
- Health Insurance increase, \$190,716
- High school debt service, \$946,922
- Children's Services Act (CSA) Increase, \$202,683
- Trash expenditure reduction, (\$1,193,891)
- Public Safety Increase for Sheriff, Fire, and EMS
- Continued funding for community partners

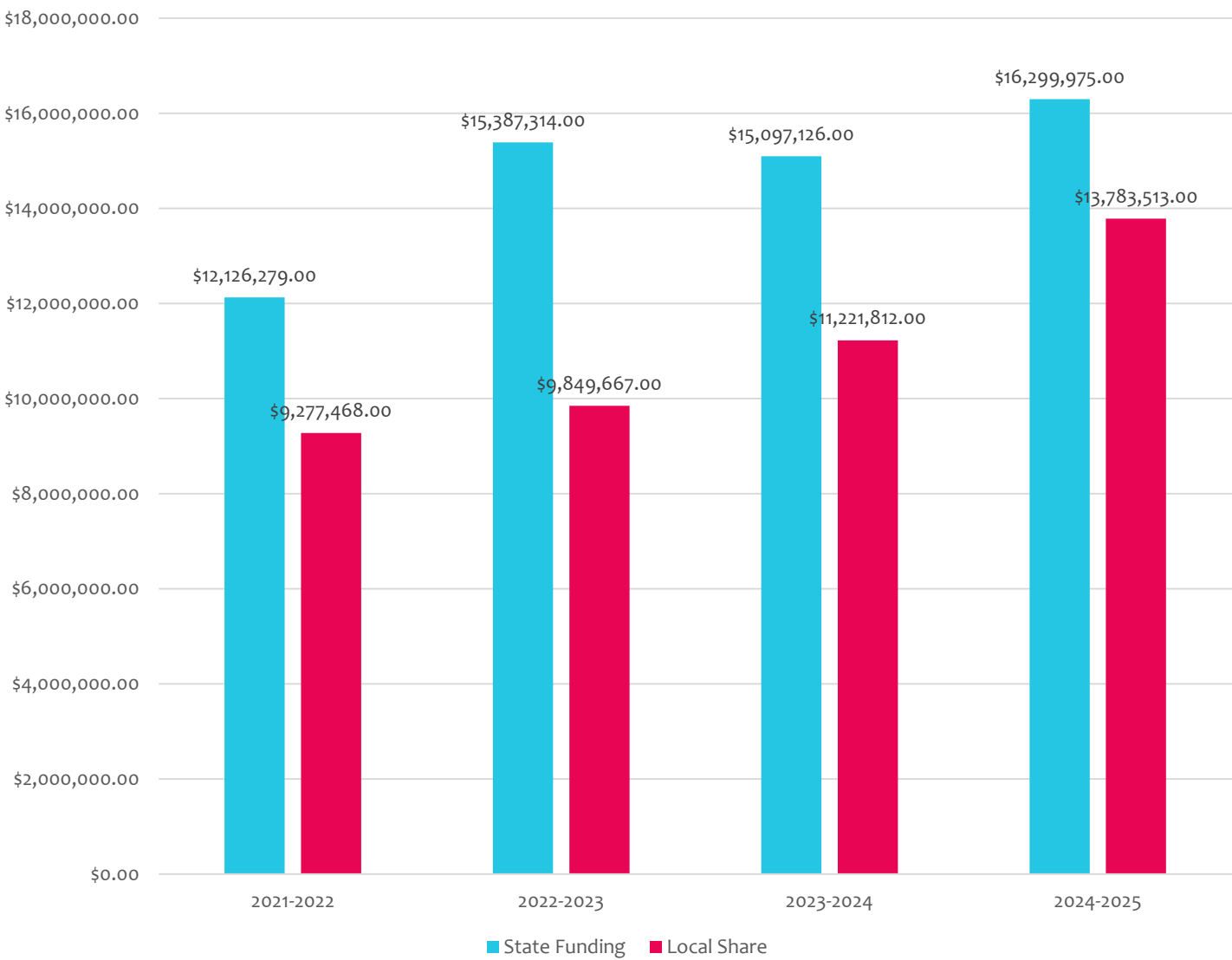
# School Funding

- Local share for Westmoreland County Public Schools has increased by \$363,636, **+3%**
- We are using the General Assembly draft numbers, which are slightly higher than the Governor's proposal
- Capital projects to be planned separately



# School Funding

- State Funds vs Local Funds



# Public Safety

- Sheriff's Office and Emergency Medical Services fully funded
- Slight increase for Volunteer Fire Stations
- Increased funding for School Resource Officers and Mobile Integrated Health
- Equipment upgrades, ambulance and vehicles as part of capital improvement program (TBD)



Department	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
EMS	\$3,516,573	\$3,850,667	\$4,054,547	\$4,556,296	\$4,861,026
% Change		9.50%	5.29%	12.37%	6.69%

Department	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Sheriff	\$3,094,184	\$3,250,543	\$3,273,536	\$3,513,779	\$3,786,806
% Change		5%	1%	7%	8%

Department	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Westmoreland					
VFD	\$113,609	\$119,290	\$122,868	\$197,868	200,000
Substation	\$56,805	\$59,646	\$61,436	\$61,436	\$61,436
Cople VFD	\$113,609	\$119,290	\$122,868	\$197,868	200,000
Substation	\$56,805	\$56,946	\$61,436	\$61,436	\$61,436
Oak Grove VFD	\$113,609	\$119,290	\$122,868	\$197,868	200,000
Colonial Beach VFD	\$113,609	\$119,290	\$122,868	\$197,868	200,000
Testing/Equip/Software	\$74,900	\$79,200	\$78,900	\$99,235	\$99,235
<b>Subtotal</b>	<b>\$642,946</b>	<b>\$675,652</b>	<b>\$693,244</b>	<b>\$1,013,579</b>	<b>\$1,022,107</b>
% Change		5.09%	2.60%	46.21%	0.84%

# Workforce

Significant investments to assist in recruitment and retention of staff

- Salary Increase 3%
- Targeted market salary adjustments (recommend effective date May 1, 2025 with adoption of budget)
- Hazardous duty multiplier increase for law enforcement and EMS (regional competitiveness)
- Employee health insurance rates remain the same



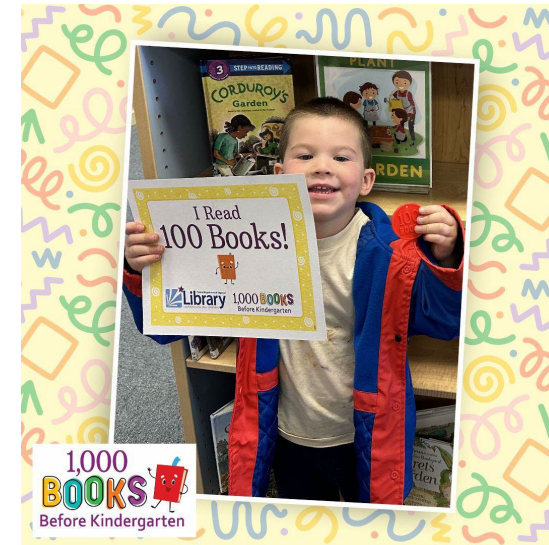
# Proposed New Positions

- Director of Economic Development (budgeted in current year)
- Code Compliance Officer/Erosion & Sediment Inspector – Land Use
- Plant Operator (floater)
- Seasonal Groundskeepers - Maintenance



# Human Services and Community Partnerships

- Social Services fully funded
- Children's Services Act (CSA) increase
- Continued investment in Mobile Integrated Health
- Increased funding for Middle Peninsula Northern Neck Community Services Board (behavioral health)
- Increased funding for Central Rappahannock Regional Library
- Continued or increased funding for all current community partners
- New funding for Boys and Girls Club



A background image showing two men in business suits shaking hands. The man on the left is seen from the side, smiling, while the man on the right is facing him, also smiling. The image is slightly faded to allow text to be overlaid.

# Community Partners

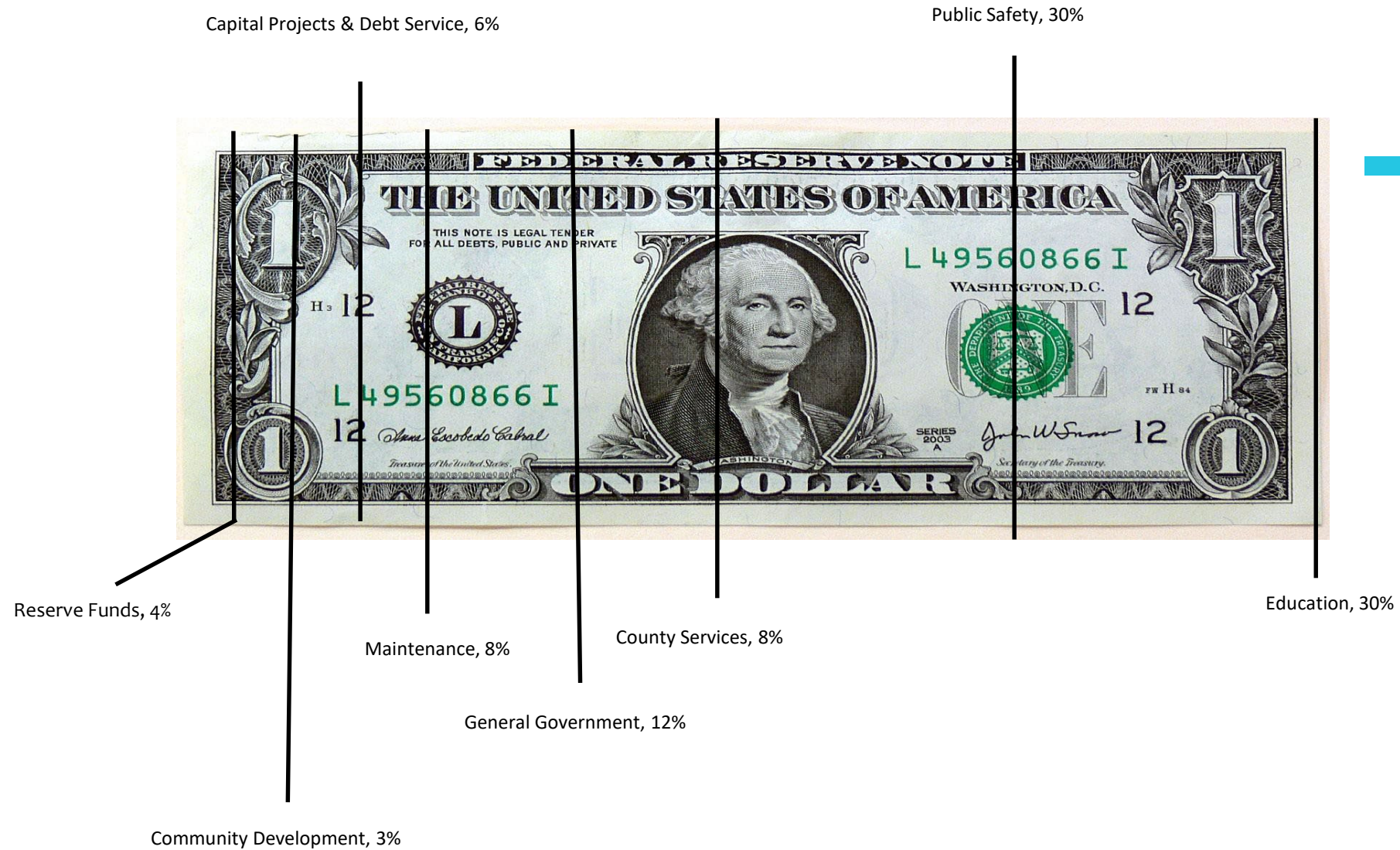
FY2025-2026

- Rappahannock Office on Youth
- Legal Aid Works
- The Haven
- Northern Neck Free Health Clinic
- Colonial Beach Humane Society
- Bay Aging
- Westmoreland YMCA
- Westmoreland Little League
- Rappahannock Community College
- Colonial Beach Chamber of Commerce
- Healthy Harvest
- Guadalupe Free Clinic
- Ledwith Lewis Free Clinic
- Boys & Girls Club
- Consortium Workforce Development
- Middle Peninsula Northern Neck Community Services Board
- Rappahannock Regional Library
- Westmoreland Museum/Library

# Where Are My Taxes Going?

## Westmoreland County, VA

Department	FY2025-2026	% of Total
Education	\$14,147,149	30%
Public Safety	\$14,197,385	30%
General Government	\$5,588,475	12%
Maintenance	\$3,696,393	8%
County Services	\$3,636,035	8%
Capital Projects & Debt Service	\$2,680,306	6%
Reserve Funds	\$1,707,332	4%
Community Development	\$1,202,719	3%
<b>Total</b>	<b>\$46,855,794</b>	<b>100%</b>



# Expenditures By Department

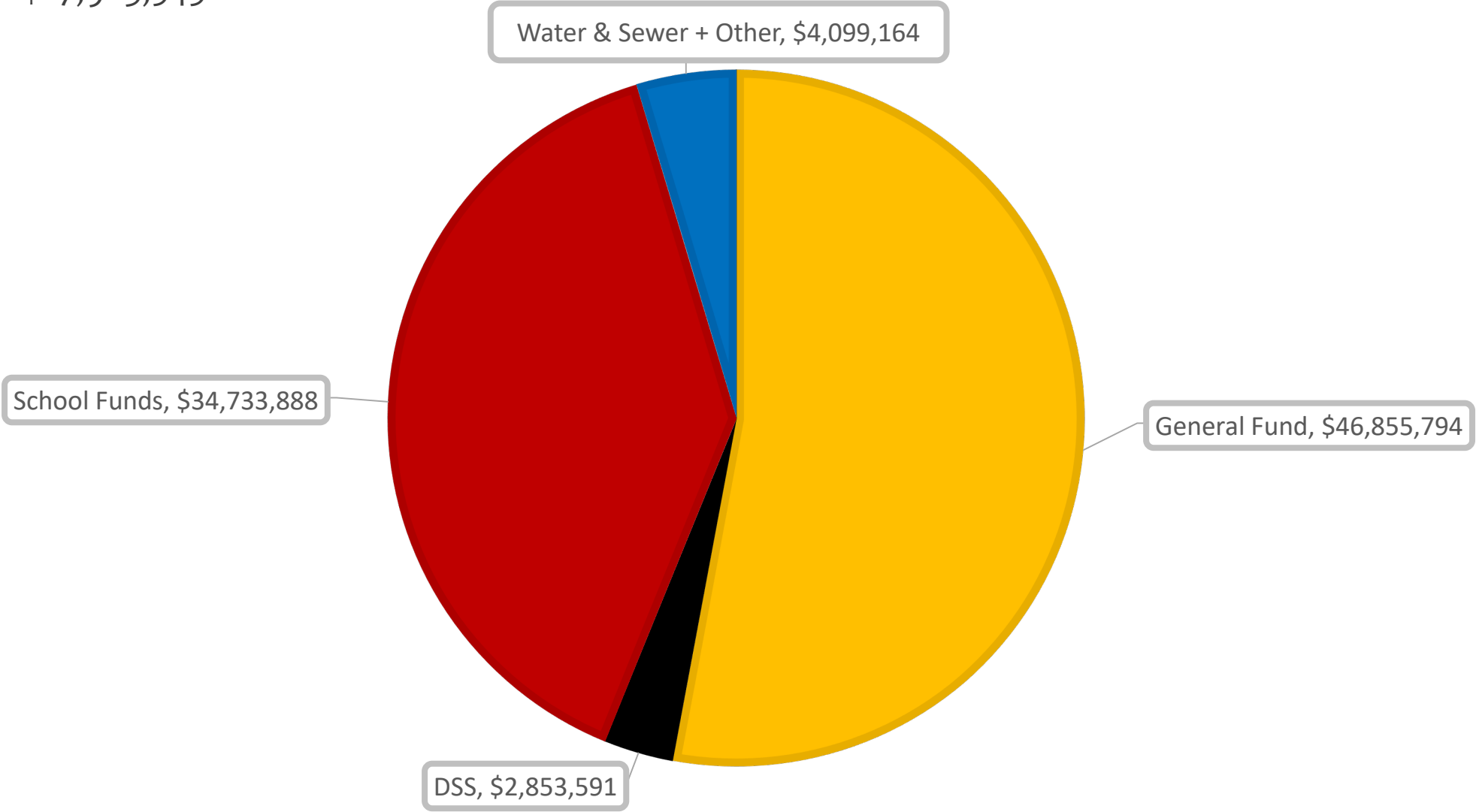
FY2025-2026

Department	FY2024-2025	FY2025-2026 Requested	Year-Over-Year Difference	County Admin Recommendation
Board of Supervisors	\$125,555	\$132,563	\$7,008	\$132,563
County Administration	\$524,199	\$678,706	\$154,507	\$678,706
Legal Services	\$127,000	\$127,000	\$0	\$127,000
Independent Auditor	\$79,500	\$79,500	\$0	\$79,500
Commissioner of Revenue	\$503,814	\$521,883	\$18,069	\$521,883
Assessor	\$40,000	\$40,000	\$0	\$40,000
Treasurer	\$462,197	\$514,554	\$52,357	\$514,554
Accounting/Utilities	\$598,570	\$582,920	(\$15,650)	\$582,920
Data Processing	\$655,186	\$861,678	\$206,492	\$861,678
Information Technology	\$435,033	\$212,235	(\$222,798)	\$212,235
Risk Management/Insurance	\$553,550	\$589,988	\$36,438	\$589,988
Dues For Local Government	\$5,450	\$5,450	\$0	\$5,450
Economic Development	\$166,152	\$168,646	\$2,494	\$168,646
Electoral board & Officials	\$265,450	\$267,724	\$2,274	\$267,724
Circuit Court	\$1,001,685	\$1,005,290	\$3,605	\$1,005,290
Commonwealth Attorney	\$696,448	\$769,695	\$73,247	\$769,695
Sheriff-LE	\$5,007,872	\$5,281,156	\$273,284	\$5,281,156
Volunteer Fire Departments	\$1,136,355	\$1,159,484	\$23,129	\$1,089,315
Westmoreland EMS	\$5,204,686	\$5,592,116	\$387,430	\$5,592,116
Court Services	\$234,478	\$220,670	(\$13,808)	\$220,670
Inspections	\$368,307	\$368,813	\$506	\$368,813
Animal Shelter	\$358,687	\$381,143	\$22,456	\$381,143

Department	FY2024-2025	FY2025-2026 Requested	Year-Over-Year Difference	County Admin Recommendation
Street Lights	\$13,000	\$13,000	\$0	\$13,000
Refuse Collection/Waste	\$3,155,406	\$1,191,515	(\$1,963,891)	\$2,161,515
General Properties	\$1,495,195	\$1,534,878	\$39,683	\$1,534,878
County Health Department	\$284,755	\$298,993	\$14,238	\$298,993
Mental Health Services	\$97,289	\$107,757	\$10,468	\$107,757
Children's Services Act	\$2,129,331	\$2,334,718	\$205,387	\$2,334,718
Community Colleges	\$12,098	\$12,098	\$0	\$12,098
Recreational Complex	\$19,130	\$19,762	\$632	\$19,762
Westmoreland Museum	\$40,000	\$50,000	\$10,000	\$50,000
Rappahannock Regional Library	\$548,439	\$586,856	\$38,417	\$586,856
Planning	\$505,905	\$543,605	\$37,700	\$543,605
Soil & Water Conservation	\$16,000	\$16,000	\$0	\$16,000
VPI Extension	\$68,694	\$70,851	\$2,157	\$70,851
Non-Departmental	\$216,763	\$274,301	\$57,538	\$274,301
Transfers	\$14,576,288	\$14,952,777	\$376,489	\$14,952,777
Contingency Funds	\$250,000	\$500,000	\$250,000	\$500,000
Salary Market Adjustment	\$0	\$1,164,680	\$1,164,680	\$1,164,680
Undesignated Reserve	\$0	\$42,652	\$42,652	\$42,652
Debt Service	\$1,733,374	\$2,680,296	\$946,922	\$2,680,296
<b>Total</b>	<b>\$44,711,325</b>	<b>\$46,855,794</b>	<b>\$2,144,469</b>	<b>\$46,855,794</b>

# All Funds Budget

All Funds - \$87,903,545



# Capital Improvement Requests

## Westmoreland County, VA

### School:

- WHS – Lighting Behind Bleachers, \$50,000
- Middle School – Rekeying, \$200,000
- WD – Paving, \$150,000
- Middle School – Paving, \$350,000
- WD – Bathroom Renovations, \$100,000
- Cople – Gymnasium, \$3,000,000
- Cople – Rekeying Interior Doors, \$200,000
- WHS – Paint Arrow For Traffic Direction, \$50,000

### County:

- Social Services - building, \$25,000,000
- Sheriff - vehicles, \$402,652
- Park Improvements \$200,000
- Economic Development/Tourism, \$100,000
- Public Works and Public Utilities – building, equipment - TBD

### Emergency Services:

- EMS Department – ambulances, cardiac monitors, stations, \$5,528,000
- Emergency Management – mobile command unit, \$190,000
- Radio system, \$6,250,000

### Glebe Harbor Cabin Point:

- Glebe Harbor Cabin Point – dredging, clubhouse improvements, boat ramp, \$1,385,163



Thank You!





# Next Steps

March 24, 2025 – Proposed Budget Available on Website

March 25, 2025 – Advertise

April 14, 2025 – Public Hearing

April 28, 2025 – Budget Adoption

# Motion to Advertise

- The Finance Department would like to make a motion to advertise the following Tax Rates **(NO CHANGE)**.

FY 2025-2026 Proposed		FY 2025-2026 Proposed		Combined	
*School District Tax Rates		General Government Tax Rates		FY 2025-2026 Tax Rates	
Personal Property	1.60	Personal Property	2.15	Personal Property	3.75
Mobile Homes	.46	Mobile Homes	.22	Mobile Homes	.68
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	.26	Real Estate	.42	Real Estate	.68
Public Utilities	.46	Public Utilities	.22	Public Utilities	.68

FY 2024-2025 Tax Rates & User Fee		FY 2025-2026 Proposed Tax Rates & User Fee	
Placid Bay Sanitary District		Placid Bay Sanitary District	
Real Estate	.06	Real Estate	.06
Personal Property	0.001	Personal Property	0.001
Road Improvement User Fee Per Lot	144.00	Road Improvement User Fee Per Lot	144.00

FY 2024-2025 Tax Rates & User Fee		FY 2025-2026 Proposed Tax Rates & User Fee	
Glebe Harbor Cabin Point Sanitary District		Glebe Harbor Cabin Point Sanitary District	
Recreational User Fee Per Lot	245.00	Recreational User Fee Per Lot	245.00