

FY 2022  
ADOPTED BUDGET







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# Page County Board of Supervisors

103 South Court Street  
Luray, VA 22835

540-743-4142  
[pagecounty.virginia.gov](http://pagecounty.virginia.gov)



**Morgan Phenix**, Chair At-Large  
**D. Keith Guzy, Jr.**, District 1  
**Allen Louderback**, District 2  
**Mark Stroupe**, District 3  
**Larry Foltz**, District 4  
**Jeff Vaughan**, District 5

**Amity Moler**, County Administrator

# Page County Board of Supervisors



## **Mission Statement**

To provide our citizens and businesses with a superior quality of life by delivering County services and programs in a fiscally prudent and responsible manner.

## **Vision Statement**

To be recognized as Virginia's hometown community, where residents matter, visitors are welcomed, and businesses are valued.

## INTRODUCTION

## History of Page County

Page County, located in Virginia's Shenandoah Valley, was created in 1831 from sections of Shenandoah and Rockingham Counties. It was named for John Page, who was the thirteenth Governor of Virginia from 1802 to 1805. The County covers a total area of 314 square miles (810 square kilometers), of which 3 square miles is water mostly known as the South Fork Shenandoah River.

The Town of Luray is the County seat and the County's largest town. It was founded in 1812 by William Staige Marye, whose family was from Luray, France. The County also includes the Towns of Shenandoah and Stanley, both of which have a small-town charm and quaint downtown districts.

Originally, the Shenandoah Valley had been used by Native Americans, who hunted and camped along the river banks. According to most historians, settling of the area began as early as 1726. The earliest settlers were Germans and Swiss, who traveled through the gaps of the Blue Ridge Mountains into what is now known as Massanutten. Mennonite families and Germans from Pennsylvania arrived using paths used by Native Americans. Numerous Scotch-Irish also traveled to the area, populating the small towns. For many years, agriculture and manufacturing were staples of the County's economy. During the 1900s, the population grew to over 23,000 people.

Today, Page County is becoming a destination spot for tourists who enjoy its picturesque scenery, mountain views, and outdoor activities. People travel to the area for its nationally recognized Luray Caverns and Shenandoah National Park, which is Virginia's only National Park. The County's natural beauty is as untouched as it was when it was founded in 1831.

# INTRODUCTION

# County Profile

In the last twenty years, Page County has recognized its changing economic conditions. It has pivoted from being an agricultural and manufacturing hub to a thriving tourism hotspot. Even though the County has retained its small-town feel, it boasts nationally recognized attractions and destinations. This is reflective in the area’s quickly expanding service industries and short-term rental businesses. Retail trade and hospitality services have become some of the County’s largest industries by employment. Page County has become a lively environment, where numerous travelers want to visit, families want to live, and businesses want to flourish.

## County Statistics

|   |          |   |          |
|---|----------|---|----------|
| County Population <sup>1</sup>          | 23,902   | Unemployment Rate <sup>5</sup>            | 6.4%     |
| Per Capita Personal Income <sup>2</sup> | \$39,633 | Public School Enrollment <sup>6</sup>     | 3,213    |
| Median Household Income <sup>3</sup>    | \$51,792 | Cost Per Pupil <sup>7</sup>               | \$11,622 |
| Median Age <sup>4</sup>                 | 45.4     | County Employees (Full-Time) <sup>8</sup> | 166      |

| Principal Property Taxpayers |               |                               |
|------------------------------|---------------|-------------------------------|
| Taxpayer                     | Business Type | % of Total Assessed Valuation |
| KVK Precision Specialties    | Mfg.          | 0.42%                         |
| VF Jeanswear                 | Mfg.          | 0.19%                         |
| Masonite Corporation         | Mfg.          | 0.16%                         |
| Emco Enterprises             | Mfg.          | 0.14%                         |
| DNC Parks & Resorts          | Tourism       | 0.10%                         |
| Comcast                      | Telecom       | 0.08%                         |
| Walmart                      | Retail        | 0.04%                         |
| Mountain View Resorts        | Tourism       | 0.04%                         |
| Shenandoah Machine Shop      | Mfg.          | 0.03%                         |
| Noah Turner Landscaping      | Services      | 0.03%                         |

| 10 Largest Employers (4th Quarter 2020) |                            |
|---|----------------------------|
| 1                                       | Page County Public Schools |
| 2                                       | Valley Health System       |
| 3                                       | Walmart                    |
| 4                                       | Emco Enterprises           |
| 5                                       | Masonite Corporation       |
| 6                                       | Page County                |
| 7                                       | Luray Caverns Coffee Shop  |
| 8                                       | Food Lion                  |
| 9                                       | U.S. National Park Service |
| 10                                      | DNC Parks & Resorts        |

<sup>1</sup> U.S. Census Bureau, 2019

<sup>2</sup> Bureau of Economic Analysis, 2019

<sup>3</sup> U.S. Census Bureau, 2015 – 2019

<sup>4</sup> U.S. Census Bureau, 2019

<sup>5</sup> U.S. Bureau of Labor Statistics, March 2021

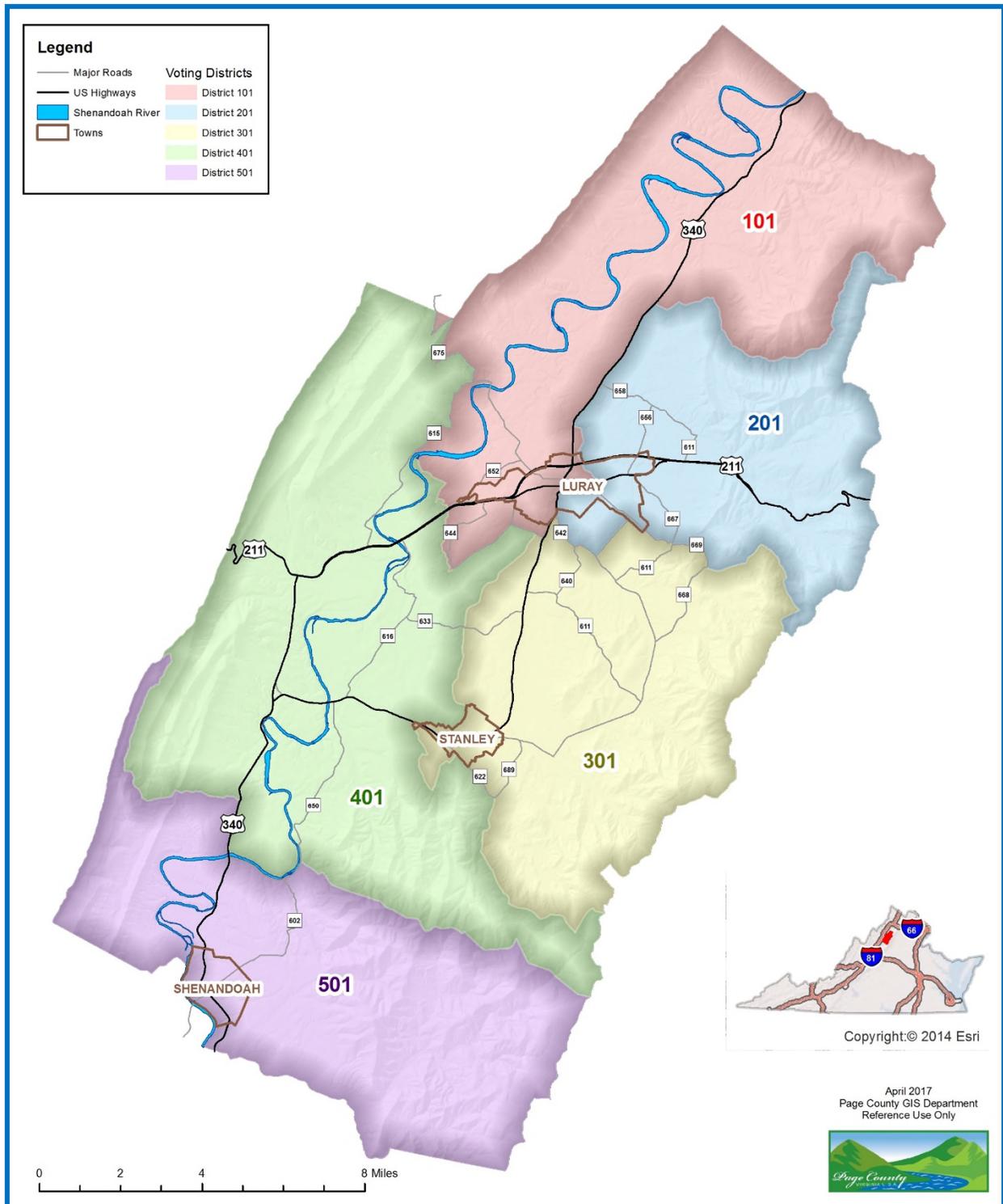
<sup>6</sup> VA Department of Education, 2020 – 2021

<sup>7</sup> Page County Public Schools, FY21 Adopted

<sup>8</sup> Page County, FY20

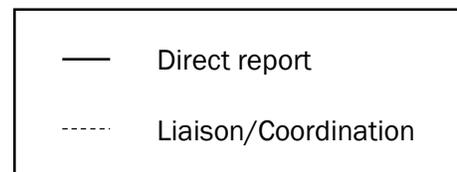
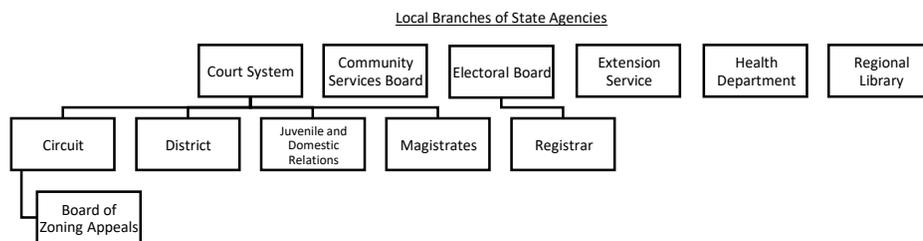
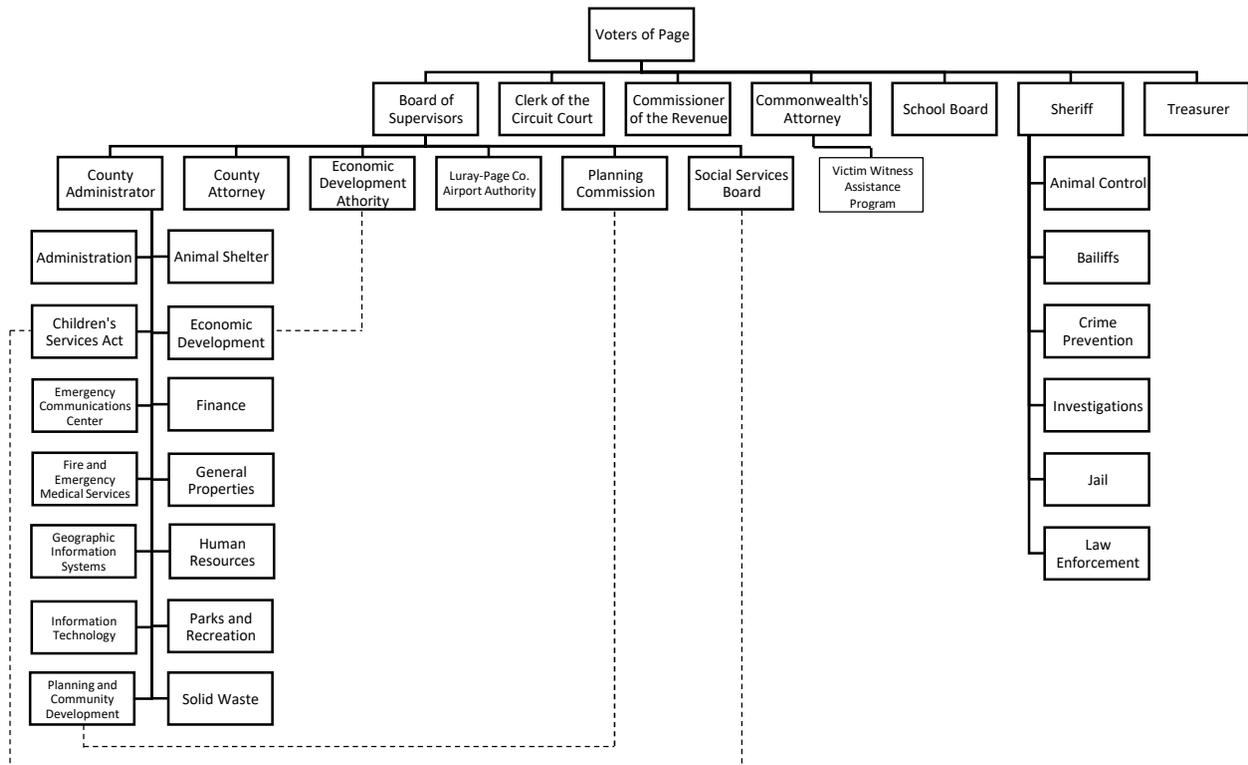
# INTRODUCTION

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# INTRODUCTION

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# COUNTY OF PAGE

Finance Department  
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July 1, 2021

Dear Residents of Page County:

On behalf of the Board of Supervisors, I am pleased to present the Adopted Budget for Fiscal Year 2022. This budget document explains on a financial level how the County plans to provide government services and education for FY 2022.

As shown in the public hearings for the budget and tax rate levies, the Board is indecisive on what approach is the best way to react to the economic situation caused by the coronavirus pandemic. To say the least, the pandemic has left the County in a weird state, where some people have benefited and some have experienced great loss. Land and home owners are benefiting from low interest rates and the real estate market boom. Some people have shifted to working at home. Others have lost their jobs completely. This pandemic has taught everyone, including the County government, to be flexible and resilient.

The County's residents have shared many comments at public hearings and online, and their concerns have greatly impacted the County's priorities for the upcoming fiscal year. Now more than ever, the County has been focused on not burdening its taxpayers with higher tax rates; however, the County also realizes that it needs to provide a certain level of services during this time of economic recovery. Additionally, the increasing financial requests from the School Board and public safety departments make a tax rate reduction very difficult. This challenging balancing act of priorities is exactly why the Board struggled during the budget process to decide on whether to lower or maintain its real estate tax rate.

On April 20, 2021, the Board voted 4-1 to keep the real estate tax rate unchanged at \$0.73 per \$100 of assessed value. The tax rates for personal property, machinery and tools, motor carriers, mobile homes, and aircraft have also remained unchanged.

During the upcoming fiscal year, the County must tackle numerous issues, and one of the most discussed issues is the growing inmate population and increasing cost of the Page County Jail (PCJ). Due to the small size of the PCJ, many County inmates have to be placed in surrounding jails. Over the past year, the demand for those placements has increased, which has resulted in jails drastically increasing their daily rent fees. Additionally, food and medical costs for inmates have increased substantially. These higher costs coupled with the aging jail building have resulted in the department's relatively higher appropriation request.

Until the Board decides to build a new jail, the two solutions to the PCJ's issues are to appropriate additional funds for these increased costs and reduce the number of inmates. To help with the PCJ's overpopulation, the County Administrator has worked with the Page County Sheriff's Office (PCSO) to implement

a grant-funded drug treatment court program. This strict program will divert nonviolent drug offenders from incarceration.

Another issue is that of public safety, which was amplified after the fatal shooting of a police officer in the Town of Stanley in February 2021. Even though these tragic events are very rare for the County, this has emphasized the PCSO's need for more part-time help and equipment. Funding those expenditures will allow the PCSO to react swiftly in times of emergency.

As stated previously, the pandemic has taught everyone to be flexible, and the County's employees were no exception. To show the County's appreciation of its employees, the County Administrator highly recommended that the County follow suit with the Commonwealth's Compensation Board in giving a five percent raise to employees. Funding this raise became an issue when evaluating how many funds would remain after funding ongoing obligations and other important appropriation requests.

One of the other major issues during this budget process is that of the aging School infrastructure, which is highlighted by the Superintendent's multi-year capital project proposal. This proposal was presented a year ago, but it was delayed due to the pandemic. Since tax rates remain unchanged, the funding of this request would come at the cost of other requests. Consequently, the General Fund Balance Reserve must be used; however, this Reserve is normally used for one-time expenditures, and this multi-year proposal presents a project that would require an ongoing financial obligation. If funded, the Reserve would quickly dwindle unless the project is reduced or taxes are raised. Using part of the Reserve is acceptable and necessary at times; however, it needs to be maintained at a certain level to remain compliant with financial policies.

Clearly, due to the pandemic, the Board has made the residents' weakened financial situations their first priority. Although residents will not be burdened with higher taxes this year, the unchanged rates leave the County in a situation where issues must be prioritized. Fortunately, due to newly constructed homes, the reassessment resulted in an estimated additional \$1.5 million in real estate tax revenue. This allowed the Board to appropriate the funds necessary to help with each of these issues; however, it did not provide enough funds to completely fund the appropriation requests that will help solve these mentioned issues.

Since building a new jail will take time, additional funds must be used for the increased rent, food, and medical costs. Funds were also appropriated to help with public safety. Even though the appropriated amount was less than the one originally requested by the PCSO, the PCSO believes it will help ensure the County's residents live in a safe community. After these and other minor appropriation request increases were granted, not enough funds from estimated revenue remained to fully fund the five percent pay raise for County and School employees. The Board decided to use the remaining revenue and part of the fund balance to pay for this pay raise. Although the County does not normally fund ongoing expenditures with the General Fund Balance Reserve, the County Administrator believes the County's revenues will increase in a year and will be able to cover this expenditure in the future.

Since the General Fund Balance Reserve has substantially risen in the past few years to a point well above legal requirements, the Board has decided to set aside \$1.3 million for capital projects. This does not

provide enough money to fully fund the School's \$1.7 million capital project proposal, but the money will go a long way in providing updates for the aging School properties.

Considering the various cost increases and additional appropriation requests, the County is very happy that it can mostly fund them and maintain the current tax rates. Overall, I hope the residents understand that creating this budget is a balancing act. It is imperative that residents voice their concerns at public hearings and through online comments. The Board is here to serve the people, and they and their staff are striving to provide residents with an exceptional place to call home.

Sincerely,

A handwritten signature in black ink that reads "Tyler J. Olsen". The signature is written in a cursive style and is underlined with a long horizontal line.

Tyler J. Olsen  
Budget Officer

# Budget Process

# Overview

## Development

The annual budget serves as the foundation for the County's financial planning and control. Each November, the Finance Department prepares and distributes budgetary instructions that outline the responsibilities for the upcoming budget year. The budget calendar is created at this time. All departments and agencies of the County are required to submit to the County Administrator requests for appropriation. Each request must relate to the organization's program objectives and the County's priorities.

Due to revenue constraints, departments are generally encouraged to develop proposals to realign or reduce expenditures rather than seek additional funding. The requests are received and compiled by the Budget Officer. Then, the County Administrator and the Budget Officer conduct a series of meetings with each department head, including Constitutional Officers, the Social Services Director, and the School's Superintendent. The requests and information gathered from these meetings are used as starting points for developing a proposed budget.

In March, the County Administrator presents to the Board of Supervisors a proposed balanced budget and recommended appropriations of the unassigned fund balance. Normally, the fund balance is only used for capital projects and one-time expenditures. After a series of work sessions with the Board, public hearings on the proposed budget and tax rate levies are held in April. Then, the budget is amended as necessary and an appropriations resolution is prepared and adopted in May. The resolution places legal restrictions on expenditures at the functional level, except for the School, which is restricted at the fund level.

## Monitoring and Amendment

Throughout the year, the County Administrator is responsible for maintaining a balanced budget. The County maintains budgetary controls with the objective of ensuring compliance with legal provisions of the annual appropriated budget. In the event that expenditures exceed revenues, the County Administrator will direct staff to take actions necessary to rebalance the budget.

To ensure compliance, the Budget Officer monitors departmental activities. Every month, the Budget Officer prepares and presents to the Board a detailed budget versus actual report, budget amendment requests, and revenue and expenditure reports. Through the annual budget adoption resolution, the County Administrator is authorized to transfer budgeted amounts within the primary government, and the School Board, a component unit, is authorized to transfer budgeted amounts within each individual School-related fund. Additionally, the budget may be amended as necessary by the Board of Supervisors through supplemental appropriations or transfers.

Appropriations lapse on June 30 for all County departments and all unexpended funds carry over to the next year as part of the Fund Balance. These carryover funds can be re-appropriated in the succeeding year.

# Budget Process

# Overview

## Public Involvement

Throughout the fiscal year, there are many opportunities for County residents to be involved in the budget process. The earliest chance residents can be involved in the budget process is by watching the County Administrator's presentation of the proposed budget, which normally happens at the Board of Supervisors' regular meeting in March. This presentation is livestreamed on YouTube. Soon thereafter, the minutes and video recording are posted on the County's online agenda center, and the presentation documents are uploaded to the Finance Department's webpage. After the initial presentation of the proposed budget, residents may also watch on YouTube the subsequent budget work sessions, which is when the Board, County Administrator, and Budget Team meet to discuss changes and concerns.

In April, pursuant to §§ 15.2-2503, 15.2-2506, 58.1-3007, and 22.1-93 of the Code of Virginia (1950), notices are placed in the local newspaper and online to notify residents of the public hearings for the proposed budget and tax rate levies. Residents can have their voices heard directly at these hearings by signing up or by submitting comments online, which will be read aloud during the hearing.

Even after the adoption of the budget and tax rates, residents can continue being a part of the budget process. At each of the Board's regular monthly meetings, the Budget Officer provides a budget versus actual report and revenue and expenditure reports. These reports are included in the monthly meeting's agenda documents, which are posted on the County's online agenda center. Additionally, the Budget Officer frequently presents to the Board budget amendment requests. This can be seen on the livestream and recorded videos.

Occasionally, throughout the year, budget amendments require a public hearing, which is another chance for residents to have their voices heard. Public hearings are required when the amendment amount exceeds one percent of the General Fund's adopted budget.

Since public hearings do not happen at every Board meeting, concerned residents are encouraged to reach out to their elected Supervisors or the Budget Officer through email. Below is a list of helpful links for accessing the County's online agenda center, comment form center, Finance Department webpage, and YouTube webpage.

|                            |  |
|----------------------------|--|
| <b>Agenda Center</b>       | <a href="http://pagecounty.virginia.gov/AgendaCenter">pagecounty.virginia.gov/AgendaCenter</a>                     |
| <b>Comment Form Center</b> | <a href="http://pagecounty.virginia.gov/FormCenter">pagecounty.virginia.gov/FormCenter</a>                         |
| <b>Finance Department</b>  | <a href="http://pagecounty.virginia.gov/168/Finance-Department">pagecounty.virginia.gov/168/Finance-Department</a> |
| <b>YouTube</b>             | <a href="https://youtube.com/channel/UCh_MrzJQbQIP-ejZTFjORKg">youtube.com/channel/UCh_MrzJQbQIP-ejZTFjORKg</a>    |

# Budget Process

# Calendar

Page County’s annual budget development process begins in November and ends with the budget adoption in May. The calendar below highlights the tasks and responsibilities in which County staff and the Board of Supervisors engage during this time. In addition to the development process, the current Fiscal Year budget is reviewed monthly. Amendments are requested at the monthly Board of Supervisors’ meetings as needed.

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## 2020 November

Budget Officer **develops and distributes budget instructions** and calendar.

---

## 2021 January

Departments and agencies **submit budget requests** to Budget Officer. Pursuant to Virginia Code § 15.2-2503

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## February

County & School finance departments **monitor the General Assembly** for State revenue changes. Pursuant to Virginia Code § 22.1-93

Budget Officer assembles the **initial budget compilation**.

County Administrator and Budget Officer meet with department heads to **review requests**.

---

## March

County Administrator **presents FY 2022 Proposed Budget**. Pursuant to Virginia Code § 15.2-1541

Board of Supervisors, County Administrator, and Budget Team participate in **work sessions** on the operating and capital budgets.

---

## April

Board **advertises public hearings** for the proposed CY 2021 Tax Rate Levies for CY 2021 and FY 2022 Budget. Pursuant to Virginia Code §§ 15.2-2506, 58.1-3321

Board **conducts public hearings** for CY 2021 Tax Rate Levies and FY 2022 Budget. CY 2021 **Tax Rate Levies are adopted**. Pursuant to Virginia Code §§ 15.2-2506, 58.1-3321

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## May

Board **adopts** FY 2022 Budget. Pursuant to Virginia Code §§ 15.2-2503, 22.1-93

# Guide to the Adopted Budget

# Document Structure

The County's budget is split across two sections, one for revenues and the other for expenditures. A summary of the entire budget is included in the Adopted Budget Overview, which is included in the Executive Summary section. Appropriated uses of the General Fund Balance Reserve and monetary transfers from the General Fund are included in the Revenues section. For comparison and analysis purposes, all tables include actual amounts for FY 2019 and 2020, adopted amounts for FY 2021, adjusted amounts for FY 2021, and adopted amounts for FY 2022. Adjusted amounts reflect budget adjustments approved by the Board of Supervisors after the budget's initial adoption.

Included in this Guide are overviews of the budgetary basis, fund structure, fund relationships, and financial policies. These overviews provide a great context in which the budget is created. The budgetary basis section explains the County's accounting system. Next, the fund structure and fund relationships sections explain fund accounting and how the County's departments relate to the various funds. Lastly, the financial policies explain the guidelines in which the County must follow when creating its budget.

## Adopted Budget Overview

This section begins with a table that summarizes the revenues and expenditures, which are separated by fund. Unlike the Comprehensive Annual Financial Report, appropriated uses of the General Fund balance and monetary transfers from the General Fund are listed at the end of the revenues. Following the table is a summary of the full-time positions by department. Next is an overview of the budget's overall trends. Although the Board of Supervisors approves the School Board's budget, this document only includes a summary of the School Operating Fund and Cafeteria Fund budgets. Details and analysis can be found in the School's own budget documents, which are posted online at <https://www.pagecounty.k12.va.us/o/pcps/page/finance-and-budget>.

## Revenues

This section presents revenues by fund. Each fund's revenues are split between Local Sources, Commonwealth Aid, and Federal Aid. Aid can be classified as categorical and non-categorical. Categorical aid refers to money that must be used for specific purposes, such as grants. Some funds include General Fund transfers and other financing sources, such as proceeds from loans and debt obligations.

Each fund section will contain a summary table followed by more detailed lists of major revenue groups. Following the lists will be discussions on trends and explanations of how major revenues were budgeted. The General Fund revenues include appropriated use of the fund balance and outbound transfers. Although outbound transfers are listed as General Fund expenditures in the comprehensive annual financial report, they are included in the revenues section to show the net revenue available to spend on General Fund expenditures.

# Guide to the Adopted Budget

# Document Structure

## Expenditures

Unlike the Revenues section, expenditures are grouped by department, not by fund. A department's expenditures can cross funds, and grouping them by department presents a fuller picture of the department's total cost government-wide. For example, Recreation's expenditures are budgeted in the General Fund and the Recreation Fund. Within each department, however, the related expenditures are separated by fund.

For each department, the following is included: a general description; list of programs; strategic goals, objectives, and measures; detailed expenditure budget; full-time staffing history; and budget analysis. The detailed expenditure budget includes information on how the department is funded, whether it is with local funds or intergovernmental aid.

Unlike the County's accounting system, this section groups some departments together. For example, some departments are grouped because another department is either associated or oversees another. The Commissioner of the Revenue is associated with Assessment; Finance is associated with Purchasing; Elections and Voter Registration combines the Electoral Board and Registrar; Commonwealth's Attorney includes its Crime Victim and Witness Assistance Program; Emergency Services combines Page County Fire and EMS, Volunteer Agencies, and the Emergency Communications Center; and the Sheriff's Office includes the multiple divisions overseen by the Sheriff.

Many organizations that receive monetary contributions from the County are set up as individual departments in the accounting system; however, this budget document combines them together in Contributions groups. These departments are displayed this way because many of the organizations that receive contributions are not directly overseen by the County's Board or Constitutional Officers.

Most expenditure descriptions in the detailed budget tables are self-explanatory, except for contractual services and maintenance services. Both are catch-all terms used for costs associated with ongoing services that bill on a monthly, quarterly, or annual basis. Expenses associated with these terms are copier leases, software subscriptions, and maintenance agreements. Depending on how the department has historically tracked those expenses determines whether they are listed as contractual services or maintenance services.

For each department, there is a brief description, list of programs, detailed expenditure budget table, staffing history, and budget analysis. The budget table includes a heading that indicates in which fund that budget is included. Some departments, like the Sheriff's Office, will include multiple tables for its separate divisions. The staffing history provides the number of full-time and part-time positions since FY 2019. Temporary positions are not included in the staff count.

## Guide to the Adopted Budget

## Budgetary Basis

Page County's budget and the Comprehensive Annual Financial Report are organized on the basis of funds, each of which is considered to be a separate accounting entity. Each fund's operations are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The types of funds include the Governmental Funds and Fiduciary Funds. Until November 2019, the County also had a Proprietary Fund, which included the School's Health Insurance Fund.

Budgets are adopted on a basis consistent with generally accepted accounting principles. Governmental funds, such as the General Fund and Special Revenue Funds, are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue and related assets are recorded when measurable and available to finance operations. Revenues are considered to be available when they are collectible within the current period or soon thereafter to pay liabilities of the current period. For this purpose, the County considers tax revenue to be available if they are collected within 60 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received. Expenditures are generally recorded when a liability is incurred, as under accrual accounting; however, expenditures related to debt service, compensated absences, claims, and judgements are recorded only when payment is due.

For Proprietary and Fiduciary Funds, the County uses the accrual basis of accounting. This accrual basis recognizes revenues when earned and expenses when incurred regardless of when cash is received or disbursed.

# Guide to the Adopted Budget

# Fund Structure

This section gives an overview of the County's funds. The County's funds can be grouped into three different types: Governmental Funds, Component Units, and Fiduciary Funds. Until November 2019, the County also had a Proprietary Fund, which included the School's Health Insurance Fund.

All of the funds listed in this budget document are included in the County's audited financial statements. Certain funds, however, are not included in the budget. The Board of Supervisors do not legally adopt budgets for the E-911 Fund, Workforce Investment Act Fund, Economic Development Authority, Luray-Page County Airport Authority, Special Welfare Fund, Cash Bonds Fund, Neutering and Spaying Fund, and Jail Inmate Fund.

## Governmental Funds

The County's Governmental Funds include the General Fund, Capital Projects Fund, Landfill Construction Fund, and various Special Revenue Funds. The BOS has direct control of the expenditures in these Governmental Funds. All funds listed below are appropriated on a functional level, except for the E-911 Fund, which has no legally adopted budget. Please see the following page for an overview.

The General Fund is the government's primary operating fund. It accounts for and reports all financial resources and uses of the County's general departments. Additionally, it accounts for the Virginia Juvenile Community Crime Control Act Program, Community Development, Victim Witness Assistance Program, and Water Quality.

The Capital Projects Fund and Landfill Construction Fund are both used to account for resources that are committed for capital outlays. Usually, capital projects are funded with the Fund Balance reserve since they are normally one-time expenditures. The Landfill Construction Fund, on the other hand, is funded with landfill fees. This fund was created for FY 2022 to set aside a portion of those landfill fees for the design, engineering, and construction of Cell 11.

The Special Revenue Funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. These funds include the Virginia Public Assistance Fund, Children's Services Act Fund, E-911 Fund, Recreation Fund, and the Workforce Investment Act Fund.

# Guide to the Adopted Budget

# Fund Structure

## Governmental Funds (Continued)

| Fund   | Purpose  | Major Revenues  | Major Expenses   |
|--|--|---|--|
| <b>GOVERNMENTAL FUNDS</b>                                  |  |   |  |
| General Fund   | Accounts for general County departments, VJCCCA, Community Development, Victim Witness Assistance Program, and Water Quality. Helps provide funding for the School Fund, Capital Projects Fund, and other various funds. | Real estate taxes, property taxes, sales taxes, transient occupancy taxes, and landfill fees.                 | General administration, public safety, emergency services, waste management, economic development, and debt service. |
| Capital Projects Fund                                      | Accounts for all capital projects for the County and School.   | General Fund transfers, bond proceeds, and loan proceeds.   | Buildings, major equipment, and major renovations.   |
| Landfill Construction Fund                                 | Accounts for the expansion of Battle Creek Landfill.   | Landfill fees.  | Cell 11 design, engineering, and construction.   |
| <b>SPECIAL REVENUE FUNDS (NONMAJOR GOVERNMENTAL FUNDS)</b> |  |   |  |
| Virginia Public Assistance Fund                            | Accounts for activities related to the operation of the County's Department of Social Services.  | Federal and State government sources and General Fund transfers.  | Administration, social workers, adoption programs, foster care programs, and child welfare programs.                 |
| Children's Services Act Fund                               | Accounts for activities related to the operation of the County's Child Service's Act Department, which aims to help troubled youth and their families.   | Federal government sources and General Fund transfers.  | Child health, education, and welfare services.   |
| E-911 Fund*  | In the past, this fund accounted for activities related to the County's E-911 services.  | Revenues associated with the emergency communications center are now recorded in the General Fund's ECC Dept. | Expenses associated with the emergency communications center are now recorded in the General Fund's ECC Dept.        |
| Recreation Fund  | Accounts for activities related to the operation of the County's Parks and Recreation Department.  | Recreation program fees.  | Recreational and educational supplies.   |
| Workforce Investment Act Fund                              | Accounts for activities related to the Workforce Innovation and Opportunity Act  | Federal government sources.   | Shenandoah Valley Workforce Development Board.   |

\*The Board of Supervisors does not legally adopt a budget for these funds.

# Guide to the Adopted Budget

# Fund Structure

## Component Units

Although Component Units are legally separate from the County’s operations, the BOS is financially accountable. The only major Component Unit is the Page County School Board, which is responsible for the School Operating Fund and School Cafeteria Fund. Members of the School Board are elected by the voters; however, the County’s BOS is financially accountable for the School Board. The BOS must approve the School Board’s budget, levy taxes, and must approve any debt issuances. The budgets for the School Funds are appropriated on a fund level.

The Economic Development Authority (EDA) of Page County is included as a Component Unit because the Authority’s primary use of funds is to provide for economic development of the County, thereby indirectly benefiting the County. The BOS appoints the EDA’s Board of Directors and approves the annual amount of funds to be transferred from the General Fund to the EDA. This transfer is classified as an expense in the General Fund. The EDA prepares separate financial statements.

The Luray-Page County Airport Authority is included as a Component Unit because the Authority’s primary use of funds is to provide for airport services for the County of Page and Town of Luray, thereby indirectly benefiting the County. The County is financially accountable for the Authority because the BOS, along with the Town of Luray, appoints the Authority’s Board of Directors. Additionally, the BOS appropriates the annual amount of funds to be transferred from the General Fund to the Authority. This transfer is classified as an expense in the General Fund. The Authority issues its own financial statements.

| Fund                                      | Purpose  | Major Revenues   | Major Expenses   |
|---|--|--|--|
| <b>MAJOR COMPONENT UNIT: SCHOOL BOARD</b> |  |  |  |
| School Operating Fund                     | Accounts for the operations of the County’s School system.   | State sales and use taxes, various Federal and State government sources, and General Fund transfers. | Instruction, administration, pupil transportation, building and equipment maintenance, and technology. |
| School Cafeteria Fund                     | Accounts for the County’s school breakfast and lunch program.  | Food sales and reimbursements from Federal and State governments.                                    | Food, materials, supplies, and personnel.  |
| <b>NONMAJOR COMPONENT UNITS</b>           |  |  |  |
| Economic Development Authority*           | Accounts for the activities related to the operation of the Economic Development Authority of Page County. | Transfers from Luray-Page County Airport Authority and County’s General Fund.                        | Interest expense and donations.  |
| Luray-Page County Airport Authority*      | Accounts for the Luray-Page County Airport Authority, the entity that oversees the Luray Caverns Airport.  | Hangar rent, fuel sales, and transfers from Town of Luray and County’s General Fund.                 | Personnel, maintenance, debt service, and insurance.   |

\*The Board of Supervisors appropriates the amount of funds to be transferred from the General Fund to the Authority; however, the Board does not legally adopt a budget for the Authority.

# Guide to the Adopted Budget

# Fund Structure

## Fiduciary Funds

The County's fiduciary funds account for assets held by the County in an agent capacity for individuals, private organizations, other governmental units, or other funds. The BOS does not legally adopt budgets for these funds, except for the Luray-Page County Airport Hangar Fund. On behalf of the Luray-Page County Airport Authority, the Hangar Fund accepts rent revenue and disburses payments for its associated debt service and utilities. See the table below for descriptions of the County's fiduciary funds.

| Fund                                  | Purpose   |
|---------------------------------------|---|
| <b>FIDUCIARY FUNDS</b>                |   |
| Special Welfare Fund*                 | Accounts for funds held in an agency capacity for social service recipients.  |
| Cash Bonds Fund*                      | Accounts for funds held in an agency capacity for cash bonds held for development purposes.                                 |
| Neutering and Spaying Fund*           | Accounts for funds held in an agency capacity for neutering and spaying services related to the Page County Animal Shelter. |
| Jail Inmate Fund*                     | Accounts for funds held in an agency capacity for inmates incarcerated at the Page County Jail.                             |
| Luray-Page County Airport Hangar Fund | Accounts for funds held in an agency capacity for rental revenues collected by the County for the Luray Caverns Airport.    |

\*The Board of Supervisors does not legally adopt a budget for these funds.

# Guide to the Adopted Budget

# Fund Relationships

## Fund-Department Relationships (Appropriated Operating Funds)

|  | General Fund | Virginia Public Assistance Fund | Children's Services Act Fund | Recreation Fund | School Operating Fund | School Cafeteria Fund | Lurray-Page Co. Airport Hangar Fund |
|--|--------------|---------------------------------|------------------------------|-----------------|-----------------------|-----------------------|-------------------------------------|
|--|--------------|---------------------------------|------------------------------|-----------------|-----------------------|-----------------------|-------------------------------------|

### General Government Administration

|                                  |   |  |  |  |  |  |  |
|----------------------------------|---|--|--|--|--|--|--|
| Board of Supervisors             | ▪ |  |  |  |  |  |  |
| Commissioner of the Revenue      | ▪ |  |  |  |  |  |  |
| County Administrator             | ▪ |  |  |  |  |  |  |
| County Attorney                  | ▪ |  |  |  |  |  |  |
| Elections and Voter Registration | ▪ |  |  |  |  |  |  |
| Finance                          | ▪ |  |  |  |  |  |  |
| Geographical Information Systems | ▪ |  |  |  |  |  |  |
| Human Resources                  | ▪ |  |  |  |  |  |  |
| Information Technology           | ▪ |  |  |  |  |  |  |
| Treasurer                        | ▪ |  |  |  |  |  |  |

### Public Safety and Judicial Administration

|                                 |   |  |  |  |  |  |  |
|---------------------------------|---|--|--|--|--|--|--|
| Animal Shelter                  | ▪ |  |  |  |  |  |  |
| Clerk of the Circuit Court      | ▪ |  |  |  |  |  |  |
| Commonwealth's Attorney         | ▪ |  |  |  |  |  |  |
| Courts                          | ▪ |  |  |  |  |  |  |
| Emergency Communications Center | ▪ |  |  |  |  |  |  |
| Fire and Rescue                 | ▪ |  |  |  |  |  |  |
| Sheriff's Office                | ▪ |  |  |  |  |  |  |
| Other Public Safety             | ▪ |  |  |  |  |  |  |

### Public Works

|                    |   |  |  |  |  |  |  |
|--------------------|---|--|--|--|--|--|--|
| General Properties | ▪ |  |  |  |  |  |  |
| Solid Waste        | ▪ |  |  |  |  |  |  |

# Guide to the Adopted Budget

# Fund Relationships

## Fund-Department Relationships (Appropriated Operating Funds)

|  | General Fund | Virginia Public Assistance Fund | Children's Services Act Fund | Recreation Fund | School Operating Fund | School Cafeteria Fund | Luray-Page Co. Airport Hangar Fund |
|--|--------------|---------------------------------|------------------------------|-----------------|-----------------------|-----------------------|------------------------------------|
|--|--------------|---------------------------------|------------------------------|-----------------|-----------------------|-----------------------|------------------------------------|

### Health and Welfare

|                         |   |   |   |  |  |  |  |
|-------------------------|---|---|---|--|--|--|--|
| Children's Services Act |   |   | ▪ |  |  |  |  |
| Social Services         | ▪ | ▪ |   |  |  |  |  |
| Contributions           | ▪ |   |   |  |  |  |  |

### Education

|                          |   |  |  |  |   |   |  |
|--------------------------|---|--|--|--|---|---|--|
| Page County School Board |   |  |  |  | ▪ | ▪ |  |
| Contributions            | ▪ |  |  |  |   |   |  |

### Recreation and Cultural

|               |   |  |  |   |  |  |  |
|---------------|---|--|--|---|--|--|--|
| Recreation    | ▪ |  |  | ▪ |  |  |  |
| Contributions | ▪ |  |  |   |  |  |  |

### Community Development

|                                     |   |  |  |  |  |  |   |
|-------------------------------------|---|--|--|--|--|--|---|
| Board of Zoning Appeals             | ▪ |  |  |  |  |  |   |
| Economic Development and Tourism    | ▪ |  |  |  |  |  |   |
| Luray-Page County Airport Authority | ▪ |  |  |  |  |  | ▪ |
| Planning and Community Development  | ▪ |  |  |  |  |  |   |
| Planning Commission                 | ▪ |  |  |  |  |  |   |
| Virginia Cooperative Extension      | ▪ |  |  |  |  |  |   |
| Water Quality                       | ▪ |  |  |  |  |  |   |
| Contributions                       | ▪ |  |  |  |  |  |   |

### Non-Departmental

|              |   |  |  |  |  |  |  |
|--------------|---|--|--|--|--|--|--|
| Debt Service | ▪ |  |  |  |  |  |  |
| Reserve      | ▪ |  |  |  |  |  |  |

# Guide to the Adopted Budget

# Financial Policies

## Budget Policy

### 1. Budget Preparation

- a. The Finance Department and County Administrator will establish a budget schedule by October 1, which will include important dates throughout the budget prepare period.
- b. The recommended County budget will not be required to include the School Board budget other than the local share of funding.

### 2. Budget Adoption

- a. The budget is legally enacted through the passage of an appropriations resolution for all governmental and proprietary fund types, which places legal restrictions on expenditures at the function level or category level.
- b. For all funds except the School Fund, the Textbook Fund and the Cafeteria Fund (Education Funds) of the Special Revenue Funds, the level of control (level at which expenditures may not exceed the budget) is the function level as established by the Commonwealth of Virginia Auditor of Public Accounts.
- c. For the Education Funds, the level of control is the activity level as established by the Commonwealth of Virginia Department of Education.
- d. Although legal restrictions on expenditures are established at the function or activity level, effective administrative control over expenditures is maintained through the establishment of more detailed line-item budgets.
- e. At all times the County will maintain compliance with the Code of Virginia in appropriating, advertising public notices, ordinance changes, requests for referendums and any other legal restrictions imposed upon localities.
- f. Included with the budget resolutions is approval for the reappropriation of all encumbered balances and capital project unencumbered balances at fiscal year-end. [A long-term goal.]
- g. The Adopted Budget Document will be forwarded to the GFOA and other interested parties within 90 days of budget adoption for the Distinguished Budget Award Program. [A long-term goal.]

### 3. Budget Amendments

- a. The County Administrator is authorized to transfer up to \$2,500, except Education Funds, with the following requiring approval of the Board of Supervisors.
  - i. Transfer(s) for any one item, function, project that exceeds \$2,500, singly or cumulatively.
  - ii. All transfers involving reserve for contingencies.
  - iii. All revenue transfers, excluding insurance recoveries.

## Guide to the Adopted Budget

## Financial Policies

- b. Per the Code of Virginia, any additional appropriation, which increases the total budget by more than \$390,000, or 1% of the total budget is required to be advertised for a public hearing at least seven days prior to the Board of Supervisors approval of transfer.
  - c. All transfers requiring Board of Supervisor approval that have been initiated from the Community Services or Social Services must have the Community Services Board or Social Services Board, as applicable, approve the transfer prior to presentation to the Board of Supervisors.
  - d. If deficits appear to be forthcoming within a fiscal year, recommended spending reductions will be proposed by the County Administrator during the fiscal year in order to sufficiently offset the deficit.
4. Budgetary Accounting
- a. Budgets are adopted on a basis consistent with GAAP for all governmental funds.
  - b. Budgets for the proprietary funds are also adopted in accordance with GAAP with the exception that a budget provision is made for the payment of debt principal, reduction of refundable developer capacity fees credits and rebates, and depreciation is not budgeted.
  - c. All budget data in the Comprehensive Annual Financial Report represents the revised budget (adopted budget, reappropriation and budget transfers).
5. Transfer Policy
- a. (Refer to 2a)

# Guide to the Adopted Budget

# Financial Policies

## Debt Policy

### 1. General

- a. A debt policy addresses the level of indebtedness the County can reasonably expect to incur without jeopardizing its existing financial position and to ensure the efficient and effective operation of the County.
- b. A debt policy also addresses the purposes for the types of debt that will be issued.
- c. The debt policy is to be used in conjunction with the Adopted Budget, the CIP and other financial policies.

### 2. Standards

- a. National Federation of Municipal Analysts.
- b. Government Accounting Standards Board.
- c. Government Financial Officers Association (GFOA).

### 3. Planning and Performance

- a. The planning, issuance and review of outstanding and proposed debt issuances to ensure that compliance with the debt policy is maintained.
- b. The County may issue debt for the purpose of acquiring or constructing capital projects including buildings, machinery, equipment, furniture, and fixtures.
- c. Debt issuances will be pooled together when feasible to minimize issuance costs.
- d. The County will prepare and adopt annually a Five-Year Capital Improvements Program (CIP) to identify and establish an orderly plan to meet the County's infrastructure with all debt-related projects and the debt service impact upon operations.

### 4. Issuance Guidelines

- a. The County will not use short-term borrowing to finance operating needs, except in instances described under Revenue Anticipation Notes.
- b. Long-term debt will be used in compliance with all aspects of the debt policy.
- c. The maturity of any debt will not exceed the expected useful life of the project for which the debt is issued.
- d. Each project proposed for financing through debt issuances will have an analysis performed for review of tax impact and future operating costs associated with the project and debt issuance.
- e. Debt as a percentage of Assessed Value will not exceed 4%. (Standard: 4%)
- f. The Debt per Capital will not exceed a ratio of \$2,000. (Standard: \$2,000)
- g. Debt Service as a percentage of General Governmental Expenditures will not exceed 12%. (Standard: 12%)
- h. Debt ratios will be calculated each fiscal year in conjunction with the budget process and audit.

## Guide to the Adopted Budget

## Financial Policies

- i. At a minimum, all issuances of Debt require approval and appropriation of the proceeds by the Board of Supervisors with additional approvals, if applicable, indicated in the following types of debt.
5. Bond Anticipation Notes
  - a. The County may issue Bond Anticipation Notes (BANs) in expectation of General Obligation Bonds or Revenue Bonds when cash is required in order for the financed capital project to be initiated or continue or when long-term markets do not appear appropriate on a given date, but have a clear potential for improvement within 12 months.
  - b. The County will issue BANs for a period not to exceed two years.
  - c. No BANs will be rolled over more than 1 additional two-year period.
6. Revenue Anticipation Notes
  - a. The County's Fund Balance Policy is designed to provide adequate cash flow to avoid the need for Revenue Anticipation Notes (RANs) through the establishment of designated and undesignated fund balances sufficient to maintain required cash flows and provide reserves for unanticipated expenditures, revenue shortfalls and other specific uses. [A long-term goal.]
  - b. The County may issue RANs in an extreme emergency beyond the County's control or ability to forecast when the revenue source will be received subsequent to the timing of funds' needs.
  - c. The County will issue RANs for a period not to exceed the one-year period permitted under the Constitution of Virginia, Article VII, Section 10.
7. General Obligation Bonds
  - a. The Constitution of Virginia, Article VI, Section 10, and the Public Finance Act provide the authority for a County to issue General Obligation (GO) Debt with no limit on the amount of GO Debt that a County may issue.
  - b. The County may issue GO Debt for capital projects or other property approved projects.
  - c. All debt secured by the general obligation of the County must be approved by the Board of Supervisors and a public referendum, with the exception of Virginia Public School Authority (VPSA) Bonds and State Literary Fund Loans which do not need approval by referendum.
8. VPSA Bonds and State Literary Fund Loans
  - a. School capital projects may be constructed with debt, either through VPSA Bonds or State Literary Fund Loans, with preference given to accessibility and interest rates.
  - b. Approval of the School Board is required prior to approval by the Board of Supervisors.
9. Revenue Bonds
  - a. The County may issue Revenue Bonds to fund enterprise activities, such as water and sewer utilities, or for capital projects, which will generate a revenue stream.

## Guide to the Adopted Budget

## Financial Policies

- b. The bonds will include written covenants, which will require that revenue sources are sufficient to fund the debt service requirements.
- c. Cost of issuance, debt service reserve funds and capitalized interest may be included in the capital project costs and thus are fully eligible for reimbursement from bond proceeds.

### 10. Capital Acquisition Notes and Leases

The County may issue short-term notes or capital leases to purchase buildings, machinery, equipment, furniture and fixtures.

# Guide to the Adopted Budget

# Financial Policies

## Fund Balance Policy

### 1. General

- a. The County desires to maintain the financial operation of the County in a manner consistent with sound financial management principles including guidelines and criteria established by rating agencies and bond insurance firms.
- b. Sound financial management principles include the establishment of designated and undesignated fund balances sufficient to maintain required cash flows and provide reserves for unanticipated expenditures, revenue shortfalls and other specific uses.

### 2. Standards

Government Accounting Standards Board (GASB).

### 3. Planning and Performance

Compliance with fund balance policy will be reviewed in conjunction with the budget process, audit process and upon changes made to the budget through the fiscal year.

### 4. General Fund

#### a. Reservations per GASB.

- i. Outstanding encumbrances (i.e., purchase orders, contracts and other commitments) at fiscal year-end.
- ii. Inventory balances at fiscal year-end, which represents amounts invested in inventory and not available for appropriation.
- iii. Advances to other funds at fiscal year-end, which are currently not available for appropriation.

#### b. Unreserved-designated for specific purposes.

- i. Reappropriation of unencumbered balances to continue existing projects, which shall equal the continuing project balance for which the revenue source was recorded prior to fiscal year-end.
- ii. Funding of subsequent fiscal year's budget shall equal the use of fund balance appropriated in the adopted budget.
- iii. Reservations for funding of planned projects in a future period to reduce the financial demands placed upon a subsequent budget. These specific designations are to indicate tentative plans for financial resource utilization in a future period.

#### c. Unreserved-undesignated

- i. For purposes of unanticipated expenditures, to provide for cash flow reserves during the fiscal year due to the timing difference between the receipt of revenues and disbursement of expenditures, and to meet desired reserves.

## Guide to the Adopted Budget

## Financial Policies

- ii. Balance shall be at all times at least equal to 10% of the General Fund's total and not to exceed 15% of the General Fund's total budgeted operating revenues with budgeted operating revenues defined as the subsequent fiscal year's total budget net of prior year revenues designated to fund current year operating budget. (Impact: \$463,790.00 - \$1,457,754.25)
  - iii. The first 7.5% of the required reserve shall be to provide for cash flow reserves during the fiscal year due to the timing difference between the receipt of revenues and disbursement of expenditures.
  - iv. The second portion of the required reserve shall range from 2.5% to 7.5% for the purpose of unanticipated expenditures with a recommended percentage selected by the Board of Supervisors.
  - v. Any balances greater than 15% of the General Fund's total budgeted operating revenues or greater than the recommended percentage between 10-15% shall be reserved for contingencies and shall remain reserved until appropriation by the Board of Supervisors.
  - vi. For purposes of year-end disclosure in the Comprehensive Annual Financial Report, actual General Fund operating revenues shall be used and shall meet the minimum 10% reserve balance.
- d. Balances shall be at such a level that the County will not incur short-term borrowing as a means to fund operations (see Debt Policy).

# Guide to the Adopted Budget

# Financial Policies

## Investment Policy and Guidelines

In recognition of its fiduciary role in the management of all public funds entrusted to its care, it shall be the policy of the County that all investable balances be invested with the same care, skill and diligence that a prudent and knowledgeable person would exercise when undertaking an enterprise of like character and aims. Further, it shall be the policy of the County that all investments and investment practices meet the criteria of all statutes and guidelines governing the investment of public funds in Virginia, including the Code of Virginia and the guidelines established by the State Treasury Board and the Governmental Accounting Standards Board (GASB).

### 1. Investment Objectives

The primary investment objectives, in order of priority, shall be as follows:

- a. Safety. The safeguarding of principal shall be the foremost objective of the investment program, and other objectives shall be subordinated to the attainment of this objective.
- b. Liquidity. The investment portfolio shall be managed at all times with sufficient liquidity to meet all daily and seasonal needs, as well as special projects and other operational requirements either known or which might be reasonably anticipated.
- c. Return of Investment. The investment portfolio shall be managed with the objective of obtaining no worse than a market rate of return over the course of budgetary and economic cycles, taking into account the constraints contained herein and the cash flow patterns of the County.

### 2. Allowable Investments and Quality

The allowable investments shall conform to the minimum requirements set forth in Chapter 18 of Title 2.1 of the Code of Virginia, as amended.

### 3. The Investment Policy of the County of Page shall be as follows:

- a. U. S. Treasury Bills, Notes, Bonds and other direct obligations of the United States Government.
- b. Obligations of Agencies of the Federal Government, including but not limited to the Federal Farm Credit Bank, Federal Home Loan Bank, Federal National Mortgage Association, Government National Mortgage Association, Federal Home Loan Mortgage Corporation and Student Loan Marketing Association.
- c. Obligations of the Commonwealth of Virginia and of its local governments and public bodies, provided such obligations have a debt rating of at least "AA" or equivalent by Moody's and/or Standard & Poor's.
- d. Repurchase Agreements executed through Federal Reserve Member Banks or Primary Dealers in U. S. Government securities, and collateralized by Treasury or Agency obligations the market value of which is at least 102% of the purchase price of the repo.

## Guide to the Adopted Budget

## Financial Policies

- e. Certificates of deposit or other deposits of national banks located within the Commonwealth and state-chartered banks under Commonwealth supervision provided such deposits are insured or collateralized as provided by the Virginia Security for Public Deposits Act.
- f. U. S. dollar denominated Bankers' Acceptances issued by a domestic bank or a foreign bank with an agency domiciled in the U. S., and rated by Thomson Bankwatch at least B/C (issuing bank) and I (country of origin). Not more than 40% of the total funds available for investment may be invested in banker's acceptances.
- g. U. S. dollar denominated Commercial Paper issued by an entity incorporated in the U. S. and rated at least A-1 by Standard & Poor's Corp. and P-1 by Moody's Investors Service. Nor more than 35% of the total funds available for investment may be invested in commercial paper, and not more than 5% in the obligations of any one issuer.

#### 4. Maturity Restrictions

It is recognized that, prior to maturity date, the market value of securities in the County's portfolio may fluctuate due to changes in market conditions. In view of this and the County's primary investment objectives of liquidity and preservation of primary investment objectives of liquidity and preservation of principal, every effort shall be made to manage investment maturities to precede or coincide with the expected need for funds.

Accordingly, the requirement established by the Code of Virginia and State Treasury Board guidelines are further restricted as follows:

- a. Funds shall be invested at all times in keeping with the seasonal pattern of the County's cash balances, as well as any other special factors or needs, in order to assure the availability of funds on a timely and liquid basis. Cash flow projections shall be monitored and updated on an ongoing basis by the Treasurer in concert with the Board of Supervisors.
- b. A minimum of 10% of the portfolio must be invested in securities maturing within 30 days.
- c. A minimum of 50% of the portfolio must be invested in securities maturing within 12 months.
- d. Transactions in options, futures, options on futures, margin buying and commodities are prohibited.
- e. Any other security not specifically authorized in this document is expressly prohibited.

#### 5. Additional Requirements

- a. All securities purchased for the County shall be held by the County or by the County's designated custodian. If held by a custodian, the securities must be in the County's name or in the custodian's nominee name and identifiable on the custodian's books as belonging to the County. Further, if held by a custodian, the custodian must be a third party, not a counterparty (buyer or seller) to the transaction.

## Guide to the Adopted Budget

## Financial Policies

- b. The County shall establish a system of internal controls which shall be documented and reviewed with internal and independent auditors and meet the requirements of the Governmental Accounting Standards Board (GASB). These controls shall be designed to prevent losses of public funds due to fraud, error, misrepresentation, unanticipated market changes or imprudent actions.
- c. A review of all investments and investment results shall be performed by the County Treasurer and the Board of Supervisors on a quarterly basis.
- d. A list of all individuals authorized to transfer funds or otherwise conduct investment transactions on behalf of the County shall be maintained by the Treasurer and communicated to all affected persons.
- e. Any modification to this policy shall require the approval of the County Treasurer and the Board of Supervisors.

# Long-Range Plan      Strategic Goals and Plan Summary

In April 2020, the Board of Supervisors adopted the Comprehensive Plan. This Plan was originally developed in 2009 in conjunction with a consulting firm, and it was updated in 2019. The update was the result of input from many people, including the Board of Supervisors, County Administrator, Zoning Administrator, Economic Development and Tourism Coordinator, and a six-person advisory committee.

The Comprehensive Plan includes goals associated with zoning, economic development, and general government. Due to the lengthiness of the document, the following sections include a summarized version of the Plan's goals and the long-range plan of how to achieve them. The full Comprehensive Plan can be found on the County's website at <https://www.pagecounty.virginia.gov/DocumentCenter/View/78/Comprehensive-Plan-Vision-Volume-1-PDF>.

## Vision and Goals

The overall vision of Page County is to be recognized as Virginia's hometown community where residents matter, visitors are welcome, and businesses are valued.

The Comprehensive Plan presents the following thirteen goals:

1. Preserve and enhance historic and cultural resources that reflect the heritage of the County.
2. Preserve and protect the natural, rural, and open space character of the County, its ecology, and environmental features.
3. Maintain agricultural operations and continued production of crops and livestock in the County.
4. Protect and manage the County's surface and ground water resources.
5. Use the Comprehensive Plan and future land use map to guide land use and development decisions.
6. Encourage and develop a diverse and viable local economy compatible with the County's rural character.
7. Protect and enhance the County's fiscal resources.
8. Support affordable and attainable housing for those who live or work in Page County.
9. Enhance the visual appeal and identity of Page County.
10. Emphasize personal property rights during the planning process and while applying the policies of this Plan.
11. Provide community facilities and human services that are efficient, progressive, accessible, and responsive to the needs of the community.
12. Promote efficient energy management.
13. Promote renewable energy sources.

These many goals can be summarized by one overarching strategic goal. That goal is to encourage local economic growth while protecting the County's natural beauty and resources.

# Long-Range Plan      Strategic Goals and Plan Summary

## Action Plans

To achieve these goals, the Plan includes an implementation matrix that lists actions and recommends an initial work program. Highly prioritized tasks in this matrix include the following:

### Development Tasks

- Support the Page County Economic Development Authority and Economic Development and Tourism Department and provide the resources necessary to encourage new and existing business activities.
- Seek grant opportunities and other financial incentives that can be used to facilitate new business opportunities in the County.
- Identify opportunities for ready-to-build development sites that are compatible with the County's goals and policies.
- Actively promote tourism as a suitable and appropriate form of economic development and foster cooperation among tourism-related organizations and businesses.
- Work in partnership with telecommunication providers to provide and expand services to meet the needs of existing and prospective businesses.

### Planning and Zoning Tasks

- Adopt a LESA system.
- Draft and adopt a Unified Development Code consistent with the updated Plan.
- Expand the County's integrated geographic information system (GIS) network to capture, store, update, manipulate, analyze, display, and share geographically referenced information.

### Environmental Protection Tasks

- Support the Page County Water Quality Advisory Committee.
- Develop land use policies that protect groundwater resources.
- Prohibit intensive development in areas that are not suitable for on-site sewage disposal and cannot be tied to sewage lines.

# Long-Range Plan Strategic Goals and Plan Summary

## Financial Impacts

### Revenue Potential

As indicated by the goals, the County is very focused on attracting businesses, which will hire employees who could become new residents. By fostering tourism-related businesses, such as cabin rentals and wedding venues, the County will be able to attract tourists, who will help sustain the local service industry. These new businesses will apply for business licenses, own buildings, and purchase personal property. New residents will purchase homes, vehicles, food, clothes, etc. Tourists will stay at hotels and cabins. This will generate new tax revenue associated with real estate personal property, meals, and lodging. These additional funds will allow the County to improve and expand its services that it provides to the community. Even though there are costs associated with this Long-Range Plan, the costs will be overshadowed by the future revenue, which will ultimately greatly benefit the County's residents.

### Expansion Costs

To attract new businesses, residents, and tourists, the County must hire the staff necessary to do so. Moving forward, the County needs to be prepared to set aside funds for the departments that are responsible for carrying out the action plans. In FY 2021, an employee was hired as the Grant and Finance Specialist to help track the County's grant programs. Additionally, a director was hired for the Economic Development and Tourism Department. In FY 2022, funds have been budgeted for an employee's Planning-related courses. In the future, additional positions may be needed by Economic Development and Planning and Community Development as the County continues to pursue its growth efforts. Consequently, this upcoming need for personnel must be accounted for during future budget cycles.

### New Business Costs

In some instances, new businesses will create additional costs for the County beyond the costs associated with attraction and retention. For example, in FY 2021, after the County had been approached by a solar farm business, the Board of Supervisors hired a consulting firm to help create a solar ordinance. This shows that new businesses may instigate regulation changes, which will create costs. As new industries are attracted to the area, the budget will need to account for any costs associated with creating those regulation changes.

# Adopted Budget Overview

# Summary

## Your Local Tax Dollar at Work

Schools  
\$0.34

Public Safety and Judicial Administration  
\$0.27

Community Development  
\$0.03

Capital Projects  
County \$0.01  
Schools \$0.02



Debt Service  
\$0.06 County  
\$0.12 Schools

General Government Administration  
\$0.07

Health and Welfare  
\$0.05

Recreation and Culture  
\$0.01

Public Works  
\$0.01

Miscellaneous  
\$0.01

# Adopted Budget Overview

# Summary

## Revenues

|   | FY 2019<br>Actual    | FY 2020<br>Actual    | FY 2021<br>Adopted   | FY 2021<br>Adjusted  | FY 2022<br>Adopted   |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>General Fund</b>                           |                      |                      |                      |                      |                      |
| <b>General Property Taxes</b>                 |                      |                      |                      |                      |                      |
| Real Property                                 | \$ 14,375,838        | \$ 15,359,725        | \$ 14,838,667        | \$ 14,838,667        | \$ 16,409,730        |
| Personal Property                             | 6,887,394            | 6,977,362            | 6,498,100            | 6,498,100            | 6,605,500            |
| Public Service Corp Property                  | 664,217              | 796,926              | 700,000              | 700,000              | 550,000              |
| Penalties and Interest                        | 585,039              | 623,672              | 531,000              | 531,000              | 531,000              |
| <b>Subtotal - General Property Taxes</b>      | <b>\$ 22,512,488</b> | <b>\$ 23,757,685</b> | <b>\$ 22,567,767</b> | <b>\$ 22,567,767</b> | <b>\$ 24,096,230</b> |
| <b>Local Non-Property Taxes</b>               | <b>\$ 4,001,781</b>  | <b>\$ 3,952,940</b>  | <b>\$ 3,773,500</b>  | <b>\$ 3,773,500</b>  | <b>\$ 4,230,500</b>  |
| <b>Other Local Sources of Revenue</b>         |                      |                      |                      |                      |                      |
| Permits, Fees, and Licenses                   | \$ 255,539           | \$ 228,338           | \$ 207,910           | \$ 207,910           | \$ 214,050           |
| Court Fines and Forfeitures                   | 80,103               | 65,882               | 87,700               | 87,700               | 57,800               |
| Use of Money and Property                     | 156,639              | 160,819              | 64,000               | 64,000               | 60,000               |
| Charges for Services                          | 2,401,331            | 2,559,759            | 2,854,875            | 2,909,305            | 4,140,725            |
| Miscellaneous                                 | 300,230              | 357,446              | 177,738              | 177,738              | 407,673              |
| <b>Subtotal - Other Local Sources of Rev.</b> | <b>\$ 3,193,842</b>  | <b>\$ 3,372,244</b>  | <b>\$ 3,392,223</b>  | <b>\$ 3,446,653</b>  | <b>\$ 4,880,248</b>  |
| <b>Commonwealth Aid</b>                       |                      |                      |                      |                      |                      |
| Non-Categorical Aid                           | \$ 2,166,545         | \$ 2,144,319         | \$ 2,204,646         | \$ 2,204,646         | \$ 2,134,646         |
| Shared Expenses                               | 3,086,923            | 3,197,099            | 3,285,812            | 3,299,958            | 3,404,644            |
| Categorical Aid                               | 542,841              | 364,963              | 430,475              | 1,340,602            | 262,525              |
| <b>Subtotal - Commonwealth Aid</b>            | <b>\$ 5,796,309</b>  | <b>\$ 5,706,381</b>  | <b>\$ 5,920,933</b>  | <b>\$ 6,845,206</b>  | <b>\$ 5,801,815</b>  |
| <b>Federal Aid</b>                            |                      |                      |                      |                      |                      |
| Non-Categorical Aid                           | \$ 183,240           | \$ 187,209           | \$ 150,000           | \$ 150,000           | \$ 180,000           |
| Categorical Aid                               | 102,428              | 176,534              | 394,271              | 6,899,569            | 677,976              |
| <b>Subtotal - Federal Aid</b>                 | <b>\$ 285,668</b>    | <b>\$ 363,743</b>    | <b>\$ 544,271</b>    | <b>\$ 7,049,569</b>  | <b>\$ 857,976</b>    |
| <b>Use of Fund Balance Reserve</b>            | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ 376,728</b>    | <b>\$ 3,141,322</b>  | <b>\$ 1,548,070</b>  |
| <b>Total - General Fund</b>                   | <b>\$ 35,790,088</b> | <b>\$ 37,152,993</b> | <b>\$ 36,575,422</b> | <b>\$ 46,824,017</b> | <b>\$ 41,414,839</b> |

# Adopted Budget Overview

# Summary

## Revenues (Continued)

|   | FY 2019<br>Actual     | FY 2020<br>Actual     | FY 2021<br>Adopted    | FY 2021<br>Adjusted   | FY 2022<br>Adopted    |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Outbound Transfers from General Fund</b> |                       |                       |                       |                       |                       |
| <b>Total - General Fund</b>                 | <b>\$ 35,790,088</b>  | <b>\$ 37,152,993</b>  | <b>\$ 36,575,422</b>  | <b>\$ 46,824,017</b>  | <b>\$ 41,414,839</b>  |
| <b>Transfers</b>                            |                       |                       |                       |                       |                       |
| Virginia Public Assistance Fund             | \$ (413,076)          | \$ (427,889)          | \$ (508,855)          | \$ (521,460)          | \$ (541,805)          |
| Children's Services Act Fund                | (246,721)             | (460,826)             | (766,339)             | (766,339)             | (724,463)             |
| School Operating Fund                       | (9,459,915)           | (9,505,979)           | (10,351,160)          | (10,443,316)          | (10,989,932)          |
| Capital Projects Fund                       | (234,197)             | (538,372)             | (376,728)             | (2,228,338)           | (1,300,000)           |
| Landfill Construction Fund                  | -                     | -                     | -                     | -                     | (1,280,000)           |
| <b>Total - Transfers</b>                    | <b>\$(10,353,909)</b> | <b>\$(10,933,066)</b> | <b>\$(12,003,082)</b> | <b>\$(13,959,453)</b> | <b>\$(14,836,200)</b> |
| <b>Net Revenue - General Fund</b>           | <b>\$ 25,436,179</b>  | <b>\$ 26,219,927</b>  | <b>\$ 24,572,340</b>  | <b>\$ 32,864,564</b>  | <b>\$ 26,578,639</b>  |

## Virginia Public Assistance Fund

| <b>Other Sources of Local Revenue</b>         |                     |                     |                     |                     |                     |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Transfer from General Fund                    | \$ 413,076          | \$ 427,889          | \$ 508,855          | \$ 521,460          | \$ 541,805          |
| Charges for Services                          | 5,986               | 29,373              | -                   | -                   | -                   |
| <b>Subtotal - Other Sources of Local Rev.</b> | <b>\$ 419,062</b>   | <b>\$ 457,262</b>   | <b>\$ 508,855</b>   | <b>\$ 521,460</b>   | <b>\$ 541,805</b>   |
| <b>Commonwealth Aid (Categorical)</b>         | <b>\$ 664,339</b>   | <b>\$ 674,180</b>   | <b>\$ 1,104,838</b> | <b>\$ 1,104,838</b> | <b>\$ 1,128,328</b> |
| <b>Federal Aid (Categorical)</b>              | <b>\$ 1,263,305</b> | <b>\$ 1,307,981</b> | <b>\$ 1,504,607</b> | <b>\$ 1,504,607</b> | <b>\$ 1,571,667</b> |

# Adopted Budget Overview

# Summary

## Revenues (Continued)

|   | FY 2019<br>Actual | FY 2020<br>Actual   | FY 2021<br>Adopted  | FY 2021<br>Adjusted | FY 2022<br>Adopted  |
|---|-------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Children's Services Act Fund</b>           |                   |                     |                     |                     |                     |
| <b>Other Sources of Local Revenue</b>         |                   |                     |                     |                     |                     |
| Transfer from General Fund                    | \$ 246,721        | \$ 460,826          | \$ 766,339          | \$ 766,339          | \$ 724,463          |
| Charges for Services                          | -                 | -                   | 4,000               | 4,000               | -                   |
| <b>Subtotal - Other Sources of Local Rev.</b> | <b>\$ 246,721</b> | <b>\$ 460,826</b>   | <b>\$ 770,339</b>   | <b>\$ 770,339</b>   | <b>\$ 724,463</b>   |
| <b>Commonwealth Aid (Categorical)</b>         | <b>\$ 552,001</b> | <b>\$ 799,495</b>   | <b>\$ 1,782,071</b> | <b>\$ 1,782,071</b> | <b>\$ 1,826,199</b> |
| <b>Federal Aid (Categorical)</b>              | <b>\$ -</b>       | <b>\$ 9,407</b>     | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>Total - Children's Services Act Fund</b>   | <b>\$ 798,722</b> | <b>\$ 1,269,728</b> | <b>\$ 2,552,410</b> | <b>\$ 2,552,410</b> | <b>\$ 2,550,662</b> |

|                                       |                  |                  |                  |                  |                  |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Recreation Fund</b>                |                  |                  |                  |                  |                  |
| <b>Other Sources of Local Revenue</b> | <b>\$ 35,421</b> | <b>\$ 24,508</b> | <b>\$ 25,000</b> | <b>\$ 25,000</b> | <b>\$ 20,000</b> |
| <b>Total - Recreation Fund</b>        | <b>\$ 35,421</b> | <b>\$ 24,508</b> | <b>\$ 25,000</b> | <b>\$ 25,000</b> | <b>\$ 20,000</b> |

|   |                  |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|------------------|
| <b>Luray-Page Co. Airport Hangar Fund</b> |                  |                  |                  |                  |                  |
| <b>Other Sources of Local Revenue</b>     | <b>\$ 90,040</b> | <b>\$ 92,900</b> | <b>\$ 91,000</b> | <b>\$ 91,000</b> | <b>\$ 93,000</b> |
| <b>Total - Airport Hangar Fund</b>        | <b>\$ 90,040</b> | <b>\$ 92,900</b> | <b>\$ 91,000</b> | <b>\$ 91,000</b> | <b>\$ 93,000</b> |

# Adopted Budget Overview

# Summary

## Revenues (Continued)

|                                      | FY 2019<br>Actual    | FY 2020<br>Actual    | FY 2021<br>Adopted   | FY 2021<br>Adjusted  | FY 2022<br>Adopted   |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>School Operating Fund</b>         |                      |                      |                      |                      |                      |
| <b>Local Sources</b>                 |                      |                      |                      |                      |                      |
| Transfer from General Fund           | \$ 9,459,915         | \$ 9,505,979         | \$ 10,351,160        | \$ 10,443,316        | \$ 10,989,932        |
| Other Local Sources of Revenue       | 2,205,710            | 1,431,742            | 615,000              | 615,000              | 615,000              |
| <b>Subtotal - Local Sources</b>      | <b>\$ 11,665,625</b> | <b>\$ 10,937,721</b> | <b>\$ 10,966,160</b> | <b>\$ 11,058,316</b> | <b>\$ 11,604,932</b> |
| <b>Commonwealth Aid</b>              | <b>\$ 21,715,843</b> | <b>\$ 22,559,279</b> | <b>\$ 23,751,369</b> | <b>\$ 23,910,778</b> | <b>\$ 25,040,688</b> |
| <b>Federal Aid</b>                   | <b>\$ 1,975,380</b>  | <b>\$ 1,748,527</b>  | <b>\$ 1,811,410</b>  | <b>\$ 3,097,545</b>  | <b>\$ 4,735,385</b>  |
| <b>Other</b>                         | <b>\$ 255,018</b>    | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          |
| <b>Total - School Operating Fund</b> | <b>\$ 35,611,866</b> | <b>\$ 35,245,527</b> | <b>\$ 36,528,939</b> | <b>\$ 38,066,639</b> | <b>\$ 41,381,005</b> |

|                                      |                     |                     |                     |                     |                     |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>School Cafeteria Fund</b>         |                     |                     |                     |                     |                     |
| <b>Local Sources</b>                 | <b>\$ 529,394</b>   | <b>\$ 381,465</b>   | <b>\$ 544,200</b>   | <b>\$ 544,200</b>   | <b>\$ 274,200</b>   |
| <b>Commonwealth Aid</b>              | <b>\$ 36,953</b>    | <b>\$ 34,884</b>    | <b>\$ 35,751</b>    | <b>\$ 35,751</b>    | <b>\$ 38,313</b>    |
| <b>Federal Aid</b>                   | <b>\$ 1,202,804</b> | <b>\$ 1,876,547</b> | <b>\$ 1,342,969</b> | <b>\$ 1,342,969</b> | <b>\$ 1,746,221</b> |
| <b>Total - School Cafeteria Fund</b> | <b>\$ 1,769,151</b> | <b>\$ 2,292,896</b> | <b>\$ 1,922,920</b> | <b>\$ 1,922,920</b> | <b>\$ 2,058,734</b> |

# Adopted Budget Overview

# Summary

## Revenues (Continued)

|   | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted  |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| <b>Capital Projects Fund</b>              |                   |                   |                    |                     |                     |
| <b>Local Sources</b>                      |                   |                   |                    |                     |                     |
| Transfer from General Fund                | \$ 234,197        | \$ 538,372        | \$ 376,728         | \$ 2,228,338        | \$ 1,300,000        |
| <b>Subtotal - Local Sources</b>           | <b>\$ 234,197</b> | <b>\$ 538,372</b> | <b>\$ 376,728</b>  | <b>\$ 2,228,338</b> | <b>\$ 1,300,000</b> |
| <b>Commonwealth Aid</b>                   |                   |                   |                    |                     |                     |
| NG9-1-1                                   | \$ -              | \$ -              | \$ 213,463         | \$ 213,463          | \$ -                |
| <b>Subtotal - Commonwealth Aid</b>        | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 213,463</b>  | <b>\$ 213,463</b>   | <b>\$ -</b>         |
| <b>Other Financing Sources</b>            |                   |                   |                    |                     |                     |
| Issuance of Capital Leases                | \$ -              | \$ 161,680        | \$ -               | \$ 6,950,000        | \$ -                |
| <b>Subtotal - Other Financing Sources</b> | <b>\$ -</b>       | <b>\$ 161,680</b> | <b>\$ -</b>        | <b>\$ 6,950,000</b> | <b>\$ -</b>         |
| <b>Total - Capital Projects Fund</b>      | <b>\$ 234,197</b> | <b>\$ 700,052</b> | <b>\$ 590,191</b>  | <b>\$ 9,391,801</b> | <b>\$ 1,300,000</b> |

|   |             |             |             |             |                     |
|---|-------------|-------------|-------------|-------------|---------------------|
| <b>Landfill Construction Fund</b>         |             |             |             |             |                     |
| <b>Local Sources</b>                      |             |             |             |             |                     |
| Transfer from General Fund                | \$ -        | \$ -        | \$ -        | \$ -        | \$ 1,280,000        |
| <b>Total - Landfill Construction Fund</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 1,280,000</b> |

| <b>Total Revenues</b>              |                      |                      |                      |                      |                      |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| General Fund                       | \$ 35,790,088        | \$ 37,152,993        | \$ 36,575,422        | \$ 46,824,017        | \$ 41,414,839        |
| Outbound Transfers from Gen. Fund  | (10,353,909)         | (10,933,066)         | (12,003,082)         | (13,959,453)         | (14,836,200)         |
| Virginia Public Assistance Fund    | 2,346,706            | 2,439,423            | 3,118,300            | 3,130,905            | 3,241,800            |
| Children's Services Act Fund       | 798,722              | 1,269,728            | 2,552,410            | 2,552,410            | 2,550,662            |
| Recreation Fund                    | 35,421               | 24,508               | 25,000               | 25,000               | 20,000               |
| Luray-Page Co. Airport Hangar Fund | 90,040               | 92,900               | 91,000               | 91,000               | 93,000               |
| School Operating Fund              | 35,611,866           | 35,245,527           | 36,528,939           | 38,066,639           | 41,381,005           |
| School Cafeteria Fund              | 1,769,151            | 2,292,896            | 1,922,920            | 1,922,920            | 2,058,734            |
| Capital Projects Fund              | 234,197              | 700,052              | 590,191              | 9,391,801            | 1,300,000            |
| Landfill Construction Fund         | -                    | -                    | -                    | -                    | 1,280,000            |
| <b>Total Revenues</b>              | <b>\$ 66,322,282</b> | <b>\$ 68,284,961</b> | <b>\$ 69,401,100</b> | <b>\$ 88,045,239</b> | <b>\$ 78,503,840</b> |

# Adopted Budget Overview

# Summary

## Expenditures

|  | FY 2019<br>Actual    | FY 2020<br>Actual    | FY 2021<br>Adopted   | FY 2021<br>Adjusted  | FY 2022<br>Adopted   |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>General Fund</b>                              |                      |                      |                      |                      |                      |
| <b>General Government Administration</b>         |                      |                      |                      |                      |                      |
| Board of Supervisors                             | \$ 121,174           | \$ 258,539           | \$ 189,826           | \$ 189,826           | \$ 138,720           |
| Commissioner of the Revenue                      | 501,413              | 849,388              | 609,423              | 759,423              | 674,949              |
| County Administrator                             | 317,504              | 324,959              | 335,328              | 335,328              | 353,158              |
| County Attorney                                  | 233,193              | 139,645              | 138,500              | 138,500              | 138,500              |
| Elections and Voter Registration                 | 140,268              | 168,756              | 172,678              | 227,469              | 189,382              |
| Finance  | 356,801              | 354,892              | 377,741              | 344,667              | 328,314              |
| Geographical Information Systems                 | 115,628              | 121,427              | 130,897              | 130,897              | 146,777              |
| Human Resources                                  | 111,742              | 150,849              | 252,605              | 315,293              | 321,322              |
| Information Technology                           | 192,081              | 178,891              | 224,000              | 2,290,076            | 243,000              |
| Treasurer  | 525,531              | 549,422              | 545,217              | 545,217              | 587,285              |
| <b>Subtotal - General Government Admin.</b>      | <b>\$ 2,615,335</b>  | <b>\$ 3,096,768</b>  | <b>\$ 2,976,215</b>  | <b>\$ 5,276,696</b>  | <b>\$ 3,121,407</b>  |
| <b>Public Safety and Judicial Administration</b> |                      |                      |                      |                      |                      |
| Animal Shelter                                   | \$ 220,355           | \$ 237,931           | \$ 267,809           | \$ 288,809           | \$ 276,250           |
| Clerk of the Circuit Court                       | 456,524              | 485,840              | 454,451              | 472,153              | 530,135              |
| Commonwealth's Attorney                          | 623,264              | 655,942              | 660,487              | 660,487              | 739,196              |
| Courts   | 40,396               | 32,234               | 37,600               | 37,600               | 37,675               |
| Emergency Services                               | 1,772,769            | 2,395,207            | 2,772,654            | 2,787,259            | 2,926,054            |
| Sheriff's Office                                 | 7,943,978            | 7,003,577            | 7,303,054            | 8,274,997            | 8,517,123            |
| Other Public Safety                              | 234,779              | 224,171              | 264,073              | 264,073              | 264,173              |
| <b>Subtotal - Pub. Safety and Jud. Admin.</b>    | <b>\$ 11,292,065</b> | <b>\$ 11,034,902</b> | <b>\$ 11,760,128</b> | <b>\$ 12,785,378</b> | <b>\$ 13,290,606</b> |
| <b>Public Works</b>                              |                      |                      |                      |                      |                      |
| General Properties                               | \$ 353,764           | \$ 359,139           | \$ 394,220           | \$ 394,220           | \$ 426,408           |
| Solid Waste                                      | 1,588,718            | 1,523,177            | 1,562,048            | 1,573,262            | 1,725,713            |
| <b>Subtotal - Public Works</b>                   | <b>\$ 1,942,482</b>  | <b>\$ 1,882,316</b>  | <b>\$ 1,956,268</b>  | <b>\$ 1,967,482</b>  | <b>\$ 2,152,121</b>  |
| <b>Health and Welfare</b>                        |                      |                      |                      |                      |                      |
| Social Services Board                            | \$ 3,768             | \$ 3,768             | \$ 4,522             | \$ 4,522             | \$ 4,522             |
| Contributions                                    | 699,360              | 693,315              | 477,723              | 477,723              | 473,668              |
| <b>Subtotal - Health and Welfare</b>             | <b>\$ 703,128</b>    | <b>\$ 697,083</b>    | <b>\$ 482,245</b>    | <b>\$ 482,245</b>    | <b>\$ 478,190</b>    |
| <b>Education</b>                                 |                      |                      |                      |                      |                      |
| Lord Fairfax Community College                   | \$ 12,059            | \$ 56,217            | \$ 60,802            | \$ 60,802            | \$ 69,798            |
| <b>Subtotal - Education</b>                      | <b>\$ 12,059</b>     | <b>\$ 56,217</b>     | <b>\$ 60,802</b>     | <b>\$ 60,802</b>     | <b>\$ 69,798</b>     |

# Adopted Budget Overview

# Summary

## Expenditures (Continued)

|  | FY 2019<br>Actual    | FY 2020<br>Actual    | FY 2021<br>Adopted   | FY 2021<br>Adjusted  | FY 2022<br>Adopted   |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>General Fund (Continued)</b>          |                      |                      |                      |                      |                      |
| <b>Recreation and Culture</b>            |                      |                      |                      |                      |                      |
| Recreation                               | \$ 82,742            | \$ 91,572            | \$ 103,103           | \$ 103,103           | \$ 101,613           |
| Contributions                            | 250,026              | 263,041              | 267,502              | 267,502              | 272,052              |
| <b>Subtotal - Recreation and Culture</b> | <b>\$ 332,768</b>    | <b>\$ 354,613</b>    | <b>\$ 370,605</b>    | <b>\$ 370,605</b>    | <b>\$ 373,665</b>    |
| <b>Community Development</b>             |                      |                      |                      |                      |                      |
| Board of Zoning Appeals                  | \$ 1,184             | \$ 2,740             | \$ 3,909             | \$ 3,909             | \$ 6,277             |
| Economic Development and Tourism         | 317,115              | 300,229              | 382,315              | 1,197,908            | 462,263              |
| Luray-Page County Airport Authority      | 42,000               | 48,700               | 56,100               | 56,100               | 50,000               |
| Planning and Community Dev.              | 319,649              | 343,821              | 377,449              | 379,281              | 410,287              |
| Planning Commission                      | 9,266                | 8,146                | 14,061               | 14,061               | 21,384               |
| Virginia Cooperative Extension           | 76,065               | 72,492               | 98,505               | 98,505               | 98,817               |
| Contributions                            | 278,723              | 325,965              | 301,533              | 281,533              | 304,455              |
| <b>Subtotal - Community Development</b>  | <b>\$ 1,044,002</b>  | <b>\$ 1,102,093</b>  | <b>\$ 1,233,872</b>  | <b>\$ 2,031,297</b>  | <b>\$ 1,353,483</b>  |
| <b>Non-Departmental</b>                  |                      |                      |                      |                      |                      |
| Debt Service                             | \$ 5,315,344         | \$ 5,260,820         | \$ 5,632,205         | \$ 5,632,205         | \$ 5,639,369         |
| Reserve                                  | 84,398               | 15,671               | 100,000              | 4,257,854            | 100,000              |
| <b>Subtotal - Non-Departmental</b>       | <b>\$ 5,399,742</b>  | <b>\$ 5,276,491</b>  | <b>\$ 5,732,205</b>  | <b>\$ 9,890,059</b>  | <b>\$ 5,739,369</b>  |
| <b>Total - General Fund</b>              | <b>\$ 23,341,581</b> | <b>\$ 23,500,483</b> | <b>\$ 24,572,340</b> | <b>\$ 32,864,564</b> | <b>\$ 26,578,639</b> |

## Virginia Public Assistance Fund

|  |                     |                     |                     |                     |                     |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Health and Welfare</b>                      |                     |                     |                     |                     |                     |
| Social Services                                | \$ 2,346,708        | \$ 2,439,424        | \$ 3,118,300        | \$ 3,130,905        | \$ 3,241,800        |
| <b>Total - Virginia Public Assistance Fund</b> | <b>\$ 2,346,708</b> | <b>\$ 2,439,424</b> | <b>\$ 3,118,300</b> | <b>\$ 3,130,905</b> | <b>\$ 3,241,800</b> |

## Children's Services Act Fund

|   |                   |                     |                     |                     |                     |
|---|-------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Health and Welfare</b>                   |                   |                     |                     |                     |                     |
| Children's Services Act                     | \$ 798,723        | \$ 1,269,727        | \$ 2,552,410        | \$ 2,552,410        | \$ 2,550,662        |
| <b>Total - Children's Services Act Fund</b> | <b>\$ 798,723</b> | <b>\$ 1,269,727</b> | <b>\$ 2,552,410</b> | <b>\$ 2,552,410</b> | <b>\$ 2,550,662</b> |

# Adopted Budget Overview

# Summary

## Expenditures (Continued)

|                                | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|--------------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Recreation Fund</b>         |                   |                   |                    |                     |                    |
| <b>Recreation and Culture</b>  |                   |                   |                    |                     |                    |
| Recreation                     | \$ 23,663         | \$ 14,143         | \$ 25,000          | \$ 25,000           | \$ 20,000          |
| <b>Total - Recreation Fund</b> | <b>\$ 23,663</b>  | <b>\$ 14,143</b>  | <b>\$ 25,000</b>   | <b>\$ 25,000</b>    | <b>\$ 20,000</b>   |

|   |                  |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|------------------|
| <b>Luray-Page Co. Airport Hangar Fund</b> |                  |                  |                  |                  |                  |
| <b>Community Development</b>              |                  |                  |                  |                  |                  |
| Luray-Page Co. Airport Authority          | \$ 93,079        | \$ 93,518        | \$ 91,000        | \$ 91,000        | \$ 93,000        |
| <b>Total - Airport Hangar Fund</b>        | <b>\$ 93,079</b> | <b>\$ 93,518</b> | <b>\$ 91,000</b> | <b>\$ 91,000</b> | <b>\$ 93,000</b> |

|                                      |                      |                      |                      |                      |                      |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>School Operating Fund</b>         |                      |                      |                      |                      |                      |
| <b>Education</b>                     |                      |                      |                      |                      |                      |
| Instruction                          | \$ 25,929,775        | \$ 26,335,802        | \$ 26,767,654        | \$ 27,162,183        | \$ 29,356,546        |
| Admin, Attendance, and Health        | 1,882,779            | 1,853,600            | 2,008,645            | 2,356,888            | 2,821,386            |
| Pupil Transportation                 | 2,250,428            | 2,021,550            | 2,004,375            | 2,191,267            | 2,489,737            |
| Operations and Maintenance           | 4,006,010            | 3,103,629            | 4,240,917            | 4,651,620            | 4,899,022            |
| Food Services                        | (260)                | -                    | -                    | -                    | -                    |
| Facilities                           | 383,631              | 50,094               | -                    | 92,156               | -                    |
| Technology                           | 1,157,524            | 1,302,941            | 1,504,768            | 1,606,945            | 1,814,314            |
| Other                                | 1,980                | 577,911              | 2,580                | 2,580                | -                    |
| <b>Total - School Operating Fund</b> | <b>\$ 35,611,867</b> | <b>\$ 35,245,527</b> | <b>\$ 36,528,939</b> | <b>\$ 38,063,639</b> | <b>\$ 41,381,005</b> |

# Adopted Budget Overview

# Summary

## Expenditures (Continued)

|                                      | FY 2019<br>Actual   | FY 2020<br>Actual   | FY 2021<br>Adopted  | FY 2021<br>Adjusted | FY 2022<br>Adopted  |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>School Cafeteria Fund</b>         |                     |                     |                     |                     |                     |
| <b>Education</b>                     |                     |                     |                     |                     |                     |
| Food Services                        | \$ 1,941,832        | \$ 2,038,288        | \$ 1,922,920        | \$ 1,922,920        | \$ 2,058,734        |
| <b>Total - School Cafeteria Fund</b> | <b>\$ 1,941,832</b> | <b>\$ 2,038,288</b> | <b>\$ 1,922,920</b> | <b>\$ 1,922,920</b> | <b>\$ 2,058,734</b> |

|                                      |                   |                   |                   |                     |                     |
|--------------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| <b>Capital Projects Fund</b>         |                   |                   |                   |                     |                     |
| Elections and Voter Registration     | \$ -              | \$ -              | \$ -              | \$ -                | \$ 26,085           |
| Emergency Services                   | -                 | -                 | 222,963           | 7,172,963           | 1,200               |
| Geographical Information Systems     | 22,590            | -                 | -                 | -                   | -                   |
| General Properties                   | 8,807             | 111,038           | 90,000            | 355,285             | 20,300              |
| Information Technology               | 18,325            | 132,517           | 150,300           | 150,300             | 22,600              |
| School Board                         | -                 | -                 | -                 | -                   | 1,000,000           |
| Sheriff's Office                     | -                 | 62,369            | 41,428            | 41,428              | 31,117              |
| Solid Waste                          | 167,511           | 209,608           | 25,500            | 729,930             | 15,000              |
| Multiple Departments                 | 82,384            | 116,465           | 60,000            | 941,895             | 183,698             |
| <b>Total - Capital Projects Fund</b> | <b>\$ 299,617</b> | <b>\$ 631,997</b> | <b>\$ 590,191</b> | <b>\$ 9,391,801</b> | <b>\$ 1,300,000</b> |

|   |             |             |             |             |                     |
|---|-------------|-------------|-------------|-------------|---------------------|
| <b>Landfill Construction Fund</b>         |             |             |             |             |                     |
| Solid Waste                               | \$ -        | \$ -        | \$ -        | \$ -        | \$ 1,280,000        |
| <b>Total - Landfill Construction Fund</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 1,280,000</b> |

# Adopted Budget Overview

# Summary

## Expenditures (Continued)

| <b>Total Expenditures</b>          |                      |                      |                      |                      |                      |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| General Fund                       | \$ 23,341,581        | \$ 23,500,483        | \$ 24,572,340        | \$ 32,864,564        | \$ 26,578,639        |
| Virginia Public Assistance Fund    | 2,346,708            | 2,439,424            | 3,118,300            | 3,130,905            | 3,241,800            |
| Children's Services Act Fund       | 798,723              | 1,269,727            | 2,552,410            | 2,552,410            | 2,550,662            |
| Recreation Fund                    | 23,663               | 14,143               | 25,000               | 25,000               | 20,000               |
| Luray-Page Co. Airport Hangar Fund | 93,079               | 93,518               | 91,000               | 91,000               | 93,000               |
| School Operating Fund              | 35,611,867           | 35,245,527           | 36,528,939           | 38,063,639           | 41,381,005           |
| School Cafeteria Fund              | 1,941,832            | 2,038,288            | 1,922,920            | 1,922,920            | 2,058,734            |
| Capital Projects Fund              | 299,617              | 631,997              | 590,191              | 9,391,801            | 1,300,000            |
| Landfill Construction Fund         | -                    | -                    | -                    | -                    | 1,280,000            |
| <b>Total Expenditures</b>          | <b>\$ 64,457,070</b> | <b>\$ 65,233,107</b> | <b>\$ 69,401,100</b> | <b>\$ 88,042,239</b> | <b>\$ 78,503,840</b> |

# Adopted Budget Overview

# Summary

## Change in Fund Balances

| Fund                               | Est. Beginning Fund Balance 7/1/2021 | Use of Fund Balance | Addition to Fund Balance | Est. Ending Fund Balance 6/30/2022 | Percent Change in Fund Balance |
|------------------------------------|--------------------------------------|---------------------|--------------------------|------------------------------------|--------------------------------|
| General Fund                       | 10,932,281                           | 1,548,070           | -                        | 9,384,211                          | -14%                           |
| Virginia Public Assistance Fund    | -                                    | -                   | -                        | -                                  | 0%                             |
| Children's Services Act Fund       | -                                    | -                   | -                        | -                                  | 0%                             |
| Recreation Fund                    | 156,123                              | -                   | -                        | 156,123                            | 0%                             |
| Luray-Page Co. Airport Hangar Fund | 78,348                               | -                   | -                        | 78,348                             | 0%                             |
| School Operating Fund              | 63,363                               | -                   | -                        | 63,363                             | 0%                             |
| School Cafeteria Fund              | 1,089,286                            | -                   | -                        | 1,089,286                          | 0%                             |
| Capital Projects Fund              | 209,365                              | -                   | -                        | 209,365                            | 0%                             |
| Landfill Construction Fund         | -                                    | -                   | -                        | -                                  | 0%                             |

The adopted budget for FY 2022 is expected to decrease the General Fund Balance by \$1,548,070. \$1.3 million will be used for the County’s and School’s capital projects. The remaining \$248,070 will be used to provide a five percent pay raise for all School staff. Normally, the Board of Supervisors only approve to use the General Fund Balance for nonrecurring expenses; however, the County believes it will have enough revenue in the future to cover the pay raise without using the Fund Balance.

# Adopted Budget Overview

# Summary

## Staffing

|                                  | FY 2019      |             | FY 2020      |              | FY 2021      |              | FY 2022      |              |
|----------------------------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                                  | FT           | PT          | FT           | PT           | FT           | PT           | FT           | PT           |
| Board of Supervisors             | 0.0          | 0.0         | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| Commissioner of the Revenue      | 6.0          | 1.0         | 6.0          | 1.0          | 6.0          | 2.0          | 6.0          | 2.0          |
| County Administrator             | 3.0          | 0.0         | 3.0          | 0.0          | 3.0          | 0.0          | 3.0          | 0.0          |
| Elections and Voter Registration | 1.0          | 5.0         | 1.0          | 5.0          | 1.0          | 6.0          | 1.0          | 6.0          |
| Finance                          | 3.0          | 0.0         | 3.0          | 0.0          | 2.5          | 0.0          | 2.5          | 0.0          |
| Geographical Information Systems | 1.0          | 0.0         | 1.0          | 0.0          | 1.0          | 0.0          | 1.0          | 0.0          |
| Human Resources                  | 0.0          | 0.0         | 1.0          | 0.0          | 1.0          | 0.0          | 1.0          | 0.0          |
| Information Technology           | 0.0          | 0.0         | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| Treasurer                        | 6.0          | 1.0         | 6.0          | 1.0          | 6.0          | 1.0          | 6.0          | 1.0          |
| Animal Shelter                   | 3.0          | 3.0         | 3.0          | 3.0          | 3.0          | 3.0          | 3.0          | 3.0          |
| Clerk of the Circuit Court       | 4.0          | 1.0         | 5.0          | 1.0          | 5.0          | 1.0          | 5.0          | 1.0          |
| Commonwealth's Attorney          | 6.0          | 0.0         | 6.0          | 0.0          | 6.0          | 0.0          | 6.0          | 0.0          |
| Courts                           | 0.0          | 0.0         | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| Emergency Services               | 11.0         | 20.0        | 25.6         | 35.0         | 26.6         | 45.0         | 27.6         | 45.0         |
| Sheriff's Office                 | 77.0         | 31.0        | 66.4         | 28.0         | 62.4         | 41.0         | 62.4         | 41.0         |
| General Properties               | 3.0          | 0.0         | 3.0          | 0.0          | 3.0          | 0.0          | 3.0          | 0.0          |
| Solid Waste                      | 11.0         | 6.0         | 13.0         | 7.0          | 13.0         | 7.0          | 13.0         | 7.0          |
| Children's Services Act          | 0.0          | 1.0         | 0.0          | 1.0          | 0.0          | 1.0          | 0.0          | 1.0          |
| Social Services                  | 28.0         | 6.0         | 27.0         | 6.0          | 28.0         | 6.0          | 30.0         | 5.0          |
| Recreation                       | 1.0          | 1.0         | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          |
| Board of Zoning Appeals          | 0.0          | 4.0         | 0.0          | 4.0          | 0.0          | 4.0          | 0.0          | 4.0          |
| Economic Dev. and Tourism        | 1.5          | 0.0         | 1.5          | 0.0          | 3.0          | 0.0          | 2.5          | 0.0          |
| Planning and Community Dev.      | 4.5          | 1.0         | 4.5          | 1.0          | 4.5          | 1.0          | 5.0          | 1.0          |
| Planning Commission              | 0.0          | 10.0        | 0.0          | 10.0         | 0.0          | 10.0         | 0.0          | 10.0         |
| Virginia Cooperative Extension   | 6.0          | 0.0         | 6.0          | 0.0          | 7.0          | 0.0          | 6.0          | 0.0          |
| <b>Total</b>                     | <b>176.0</b> | <b>91.0</b> | <b>183.0</b> | <b>104.0</b> | <b>183.0</b> | <b>129.0</b> | <b>185.0</b> | <b>128.0</b> |

Explanations and analysis of the County's staff can be found in each Department's expenditure section.

# Adopted Budget Overview

# Trends

## Revenues

Including the usage of the Fund Balance Reserve, the General Fund's revenue in FY 2022 will total \$41,414,839. This is an increase of nearly \$5 million from the FY 2021 adopted budget. If the Fund Balance usage is excluded, the increase in revenues is expected to be \$2,914,619. Most of this increase is attributed to an increase in real property taxes, landfill tipping fees, and Commonwealth Aid.

### Real Property Taxes

Even though the Board of Supervisors decided to maintain the same property tax rates for CY 2021, real property tax revenues will increase in FY 2022. The rise in property values were a result of the County's recent assessment. Most properties that received an increase in value, however, were ones associated with new construction. As the County continues its growth, real property tax revenue is expected to rise.

### Landfill Tipping Fees

Landfill tipping fees will also provide additional revenue for the County in the next few years. Battle Creek Landfill (BCLF) has engaged in a multi-year contract with Patriot, a waste disposal company based in Manassas Park, Virginia. This contract will provide an additional \$1.28 million in FY 2022, which will be used to fund BCLF's expansion.

### Commonwealth Aid

Additionally, in FY 2022, the Commonwealth's Compensation Board will provide a five percent pay increase to constitutional officers and their staff. This will help offset the County's own five percent pay increase.

### Note on Federal Aid

Fiscal recovery funds provided by the Federal Government's American Rescue Plan Act are not included in the FY 2022 adopted budget amounts. Since needed information was not available during the budget process, these funds will be appropriated during the Board of Supervisors' first meeting of the new fiscal year. Over \$4 million will be given to the County. Half of these funds will be received in FY 2022, and the remaining will be received in FY 2023.

# Adopted Budget Overview

# Trends

## Expenditures

Compared to the FY 2021 adopted budget, the General Fund's operating expenditures are expected to be \$2 million more in FY 2022. Additionally, in FY 2022, outbound transfers from the General Fund are expected to be over \$2.8 million more. These increases are due to higher personnel costs, higher public safety costs, and a substantial increase in capital expenditures.

## Personnel

Personnel costs are expected to rise in FY 2022 due to pay raises and an increase in health insurance costs. At the beginning of FY 2022, a five percent pay raise will be given to qualifying full-time and part-time employees who work for departments under the County Administrator. This pay raise was given to reward employees for their diligence during the pandemic and to match the Compensation Board's raise for employees who do not work for constitutional offices.

Beginning in FY 2022, health insurance costs will increase by 3.8 percent. This is lower than the 12 percent increase included in the County Administrator's proposed budget; however, it is likely that health insurance costs will continue to rise in the future. Consequently, personnel costs will keep growing.

## Public Safety

Public safety costs have risen due to an increase in inmate housing and medical costs. In FY 2021, nearby jails that house County inmates increased their rent fees. Since the Page County Jail is at maximum capacity, the County is forced to pay these higher costs. Additionally, due to the pandemic, many surrounding jails are limiting their total number of inmates; therefore, some inmates are housed in jails farther away, which increases transportation costs. The County is hopeful that this situation is temporary and is actively looking at alternative housing options, such as building a larger jail. Until this situation is resolved, however, the costs are expected to remain higher than normal.

In addition to higher housing costs, inmate medical costs have risen. The current jail population is a sickly group. Even though the Sheriff's Office has implemented new food programs to help improve their health, medical costs remain high.

## Capital Expenditures

In FY 2022, the Board of Supervisors approved to transfer \$1.3 million to the Capital Projects Fund and \$1.28 million to the newly created Landfill Construction Fund. Due to the aging School properties, \$1 million of the capital expenditures will be spent specifically on School-related projects. The Landfill Construction Fund, on the other hand, will receive all revenue from Patriot during the contract's duration to fund BCLF's expansion.

## FY 2022 Resolutions to Appropriate Funds

*The Resolution to Adopt the FY 2022 Budget and Appropriate All Funds was adopted by the Board of Supervisors at its Regular Meeting on May 4, 2021. The Resolution separates from the General Fund the appropriations for the Virginia Juvenile Community Crime Control Act, Crime Victim Witness Assistance Protection, and Water Quality. For budgeting and financial reporting purposes, those appropriations are included in the General Fund.*

### #2021-02

#### RESOLUTION

#### TO ADOPT THE FY 2021-2022 BUDGET AND APPROPRIATE ALL FUNDS

**WHEREAS**, it is the responsibility of the Page County Board of Supervisors to approve and control the County’s fiscal plan for FY 2022; and

**WHEREAS**, the Board of Supervisors has reviewed each request for funding and has received comments from residents at a duly advertised public hearing.

**NOW, THEREFORE BE IT RESOLVED** that the Page County Board of Supervisors hereby adopts the Fiscal Year 2021-2022 budget totaling \$70,503,840.

**Revenue of All Funds:**

|   |                     |
|---|---------------------|
| General Fund                                  | \$26,457,384        |
| Virginia Public Assistance Fund               | 3,241,800           |
| Children’s Services Act Fund                  | 2,550,662           |
| Capital Projects Fund                         | 1,300,000           |
| Landfill Construction Fund                    | 1,280,000           |
| School Operating Fund                         | 41,381,005          |
| School Cafeteria Fund                         | 2,058,734           |
| Recreation Fund                               | 20,000              |
| Virginia Juvenile Community Crime Control Act | 30,076              |
| Victim Witness Assistance Program             | 85,179              |
| Water Quality                                 | 6,000               |
| Luray-Page Airport Hangar Fund                | 93,000              |
| <b>Total Revenue of All Funds</b>             | <b>\$70,503,840</b> |

## FY 2022 Resolutions to Appropriate Funds

### Expenditures of All Funds:

|  |           |
|--|-----------|
| Board of Supervisors                       | \$138,720 |
| County Administrator                       | 353,158   |
| Finance                                    | 276,415   |
| Legal Services                             | 138,500   |
| Commissioner of the Revenue                | 554,949   |
| Assessment                                 | 120,000   |
| Geographical Information Systems           | 146,777   |
| Treasurer                                  | 587,285   |
| Information Systems                        | 243,000   |
| Central Purchasing                         | 51,899    |
| Electoral Board                            | 68,618    |
| General Registrar                          | 120,764   |
| Circuit Court Judge                        | 9,250     |
| General District Court                     | 8,650     |
| Juvenile and Domestic Relations Court      | 16,050    |
| Clerk of the Circuit Court                 | 530,135   |
| Bailiffs                                   | 225,026   |
| Magistrates                                | 3,725     |
| Commonwealth Attorney                      | 654,017   |
| Sheriff                                    | 2,689,447 |
| Investigations                             | 790,715   |
| Crime Prevention                           | 493,206   |
| 911 System                                 | 132,675   |
| Volunteer Fire Departments & Rescue Squads | 429,000   |
| Emergency Medical Services                 | 1,708,161 |
| Emergency Communications Center            | 788,893   |
| Jail                                       | 4,061,339 |
| Juvenile Detention                         | 220,761   |
| Animal Shelter                             | 276,250   |
| Animal Control                             | 124,715   |
| Medical Examiner                           | 600       |

## FY 2022 Resolutions to Appropriate Funds

|   |            |
|---|------------|
| Concern Hotline   | 1,500      |
| Lord Fairfax Emergency Medical Services                         | 11,236     |
| Compactor Sites   | 87,549     |
| Stanley Landfill  | 211,100    |
| Battle Creek landfill   | 1,427,064  |
| General Properties  | 426,408    |
| Local Health Department   | 287,238    |
| Northwestern Community Services Board                           | 97,442     |
| Choices   | 5,000      |
| Public Assistance   | 18,988     |
| Social Services Board   | 4,522      |
| Shenandoah Area Agency on Aging                                 | 65,000     |
| Lord Fairfax Community College                                  | 69,798     |
| Recreation  | 101,613    |
| Libraries   | 272,052    |
| Planning Commission   | 21,384     |
| Planning and Community Development                              | 410,287    |
| Northern Shenandoah Valley Regional Commission                  | 21,955     |
| Zoning Board  | 6,277      |
| Economic Development  | 462,263    |
| Airport Commission  | 50,000     |
| Chamber of Commerce   | 275,000    |
| Virginia Cooperative Extension                                  | 98,817     |
| 4-H   | 1,500      |
| Human Resources   | 321,322    |
| Reserve for Contingencies                                       | 100,000    |
| Debt Service  | 5,639,369  |
| Virginia Public Assistance Fund (Department of Social Services) | 3,241,800  |
| Children's Services Act Fund                                    | 2,550,662  |
| Capital Projects Fund   | 1,300,000  |
| Landfill Construction Fund                                      | 1,280,000  |
| School Operating Fund   | 41,381,005 |

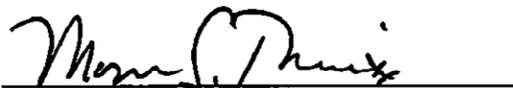
## FY 2022 Resolutions to Appropriate Funds

|   |                     |
|---|---------------------|
| School Cafeteria Fund                         | 2,058,734           |
| Parks and Recreation Fund                     | 20,000              |
| Virginia Juvenile Community Crime Control Act | 30,076              |
| Victim Witness Assistance Program             | 85,179              |
| Water Quality                                 | 6,000               |
| Luray-Page Airport Hangar Fund                | 93,000              |
| <b>Total Expenditures of All Funds</b>        | <b>\$70,503,840</b> |

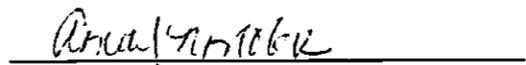
**BE IT FURTHER RESOLVED** that the Page County Board of Supervisors hereby appropriates a Social Services Operating Budget of \$3,241,800 for Fiscal Year July 1, 2021 through June 30, 2022 and that the local tax supported expenditure of funds shall not exceed \$541,805.

**BE IT FURTHER RESOLVED** that the Page County Board of Supervisors hereby appropriates a Children's Services Act Budget of \$2,550,662 for Fiscal Year July 1, 2021 through June 30, 2022 and that the local tax supported expenditure of funds shall not exceed \$724,463.

This Resolution was adopted by the Page County Board of Supervisors this 4<sup>th</sup> day of May, 2021.



Dr. Morgan Phenix, Chair



Amity Moler, Clerk

## FY 2022 Resolutions to Appropriate Funds

*The Resolution to Adopt the FY 2022 Page County School Budget was adopted by the Board of Supervisors at its Regular Meeting on May 4, 2021.*

**#2021-03**

**RESOLUTION**

**TO ADOPT THE FY 2021-2022 PAGE COUNTY SCHOOL BUDGET**

**WHEREAS**, the School Board and the Board of Supervisors have held separate duly advertised public hearings; and

**WHEREAS**, the Board of Supervisors has received a presentation from the School Board; and

**WHEREAS**, the Board of Supervisors has received comments from staff and citizens and weighed the needs of the School system with the need to provide support for all County services.

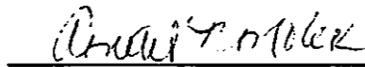
**NOW, THEREFORE BE IT RESOLVED** that the Page County Board of Supervisors hereby adopts a School Operating Budget of \$41,381,005 for Fiscal Year July 1, 2021 through June 30, 2022 and that the local tax supported expenditure of funds shall not exceed \$10,989,932.

**BE IT FURTHER RESOLVED** that the Page County Board of Supervisors also appropriates School Food Services in the amount of \$2,058,734 to the School Board for Fiscal Year July 1, 2021 through June 30, 2022.

This Resolution was adopted by the Page County Board of Supervisors this 4<sup>th</sup> day of May, 2021.



Dr. Morgan Phenix, Chair



Amity Moler, Clerk

## Revenues

The County's revenue is collected across its various funds. Most of it is collected in the General Fund; however, portions of it are collected in special revenue funds, the School Operating Fund, and the School Cafeteria Fund.

### Budget Summary

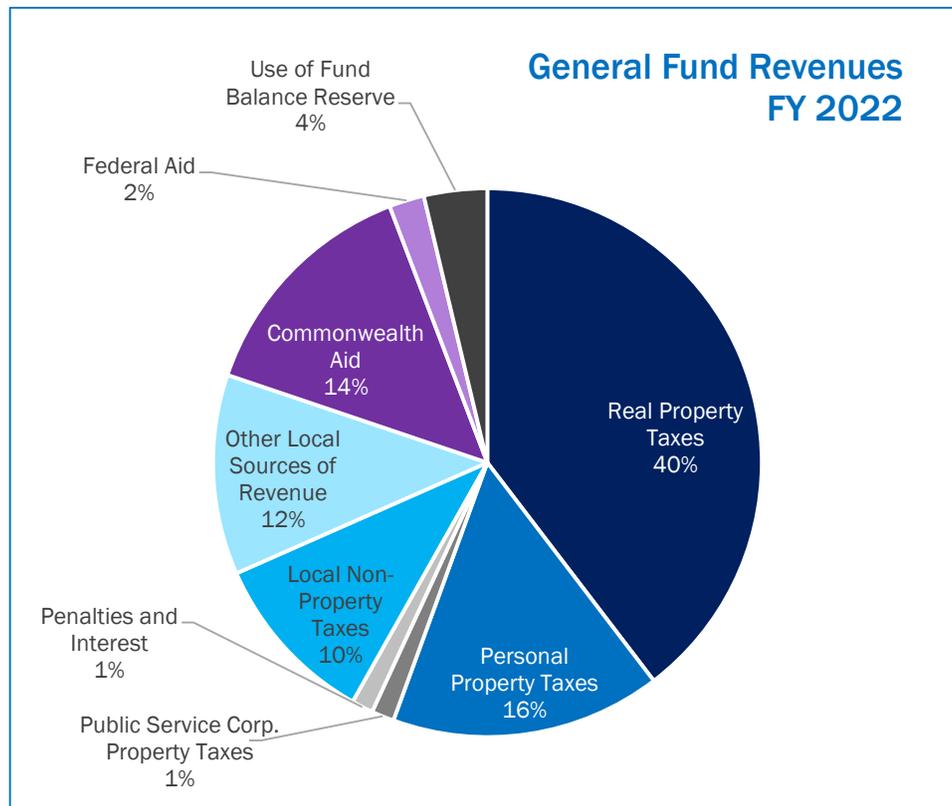
|                                    | FY 2019<br>Actual    | FY 2020<br>Actual    | FY 2021<br>Adopted   | FY 2021<br>Adjusted  | FY 2022<br>Adopted   |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| General Fund                       | \$ 35,790,088        | \$ 37,152,993        | \$ 36,575,422        | \$ 46,824,017        | \$ 41,414,839        |
| Outbound Transfers from Gen. Fund  | (10,353,909)         | (10,933,066)         | (12,003,082)         | (13,959,453)         | (14,836,200)         |
| Virginia Public Assistance Fund    | 2,346,706            | 2,439,423            | 3,118,300            | 3,130,905            | 3,241,800            |
| Children's Services Act Fund       | 798,722              | 1,269,728            | 2,552,410            | 2,552,410            | 2,550,662            |
| Recreation Fund                    | 35,421               | 24,508               | 25,000               | 25,000               | 20,000               |
| Luray-Page Co. Airport Hangar Fund | 90,040               | 92,900               | 91,000               | 91,000               | 93,000               |
| School Operating Fund              | 35,611,866           | 35,245,527           | 36,528,939           | 38,066,639           | 41,381,005           |
| School Cafeteria Fund              | 1,769,151            | 2,292,896            | 1,922,920            | 1,922,920            | 2,058,734            |
| Capital Projects Fund              | 234,197              | 700,052              | 590,191              | 9,391,801            | 1,300,000            |
| Landfill Construction Fund         | -                    | -                    | -                    | -                    | 1,280,000            |
| <b>Total Revenues</b>              | <b>\$ 66,322,282</b> | <b>\$ 68,284,961</b> | <b>\$ 69,401,100</b> | <b>\$ 88,045,239</b> | <b>\$ 78,503,840</b> |

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# Revenues

# General Fund

The **General Fund** is the County’s largest fund in terms of revenue, and it is the primary financing source for appropriations related to the general operations of the County government. There are five major categories of revenue: general property taxes, local non-property taxes, other local sources of revenue, Commonwealth aid, and Federal aid. The chart below shows each category’s estimated revenue in FY 2022 as a percentage of the General Fund’s total revenue.



## Budget Summary

| Total Revenues                 |                      |                      |                      |                      |                      |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| General Property Taxes         | \$ 22,512,488        | \$ 23,757,685        | \$ 22,567,767        | \$ 22,567,767        | \$ 24,096,230        |
| Local Non-Property Taxes       | 4,001,781            | 3,952,940            | 3,773,500            | 3,773,500            | 4,230,500            |
| Other Local Sources of Revenue | 3,193,842            | 3,372,244            | 3,392,223            | 3,446,653            | 4,880,248            |
| Commonwealth Aid               | 5,796,309            | 5,706,381            | 5,920,933            | 6,845,206            | 5,801,815            |
| Federal Aid                    | 285,668              | 363,743              | 544,271              | 7,049,569            | 857,976              |
| Other Financing Sources        | -                    | -                    | 376,728              | 3,141,322            | 1,548,070            |
| Outbound Transfers             | (10,353,909)         | (10,933,066)         | (12,003,082)         | (13,959,453)         | (14,836,200)         |
| <b>Total Revenues</b>          | <b>\$ 25,436,179</b> | <b>\$ 26,219,927</b> | <b>\$ 24,572,340</b> | <b>\$ 32,864,564</b> | <b>\$ 26,578,639</b> |

# Revenues

# General Fund

## General Property Taxes

General property taxes make up the majority of the County’s revenue. These taxes are assessed on real and personal property, including machinery and tools, motor carriers, mobile homes, and aircraft. Property tax rates for calendar year 2021 are outlined below in the Real Property and Personal Property sections. These tax rates were adopted by the Board of Supervisors during the budget process. To avoid hindering the economic recovery, the Board of Supervisors decided to not increase the tax rates.

|  | FY 2019<br>Actual    | FY 2020<br>Actual    | FY 2021<br>Adopted   | FY 2021<br>Adjusted  | FY 2022<br>Adopted   |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Real Property</b>                     |                      |                      |                      |                      |                      |
| Real Estate                              | \$ 13,231,434        | \$ 13,712,369        | \$ 13,806,667        | \$ 13,806,667        | \$ 15,387,730        |
| Delinquent Real Estate                   | 1,121,315            | 1,381,083            | 1,000,000            | 1,000,000            | 1,000,000            |
| Land Redemption                          | 12,784               | 5,042                | 15,000               | 15,000               | 7,000                |
| Delinquent Land Sale                     | -                    | -                    | 2,000                | 2,000                | -                    |
| Land Use Rollback Taxes                  | 10,305               | 19,511               | 15,000               | 15,000               | 15,000               |
| Tax Relief for the Elderly               | -                    | 241,720              | -                    | -                    | -                    |
| <b>Subtotal - Real Property</b>          | <b>\$ 14,375,838</b> | <b>\$ 15,359,725</b> | <b>\$ 14,838,667</b> | <b>\$ 14,838,667</b> | <b>\$ 16,409,730</b> |
| <b>Personal Property</b>                 |                      |                      |                      |                      |                      |
| Personal Property                        | \$ 5,558,794         | \$ 4,971,980         | \$ 5,105,500         | \$ 5,105,500         | \$ 5,105,500         |
| Delinquent Personal Property             | 1,328,600            | 2,005,382            | 1,392,600            | 1,392,600            | 1,500,000            |
| <b>Subtotal - Personal Property</b>      | <b>\$ 6,887,394</b>  | <b>\$ 6,977,362</b>  | <b>\$ 6,498,100</b>  | <b>\$ 6,498,100</b>  | <b>\$ 6,605,500</b>  |
| <b>Public Service Corp Property</b>      | <b>\$ 664,217</b>    | <b>\$ 796,926</b>    | <b>\$ 700,000</b>    | <b>\$ 700,000</b>    | <b>\$ 550,000</b>    |
| <b>Penalties and Interest</b>            |                      |                      |                      |                      |                      |
| Property Tax Penalties                   | \$ 261,999           | \$ 239,625           | \$ 260,000           | \$ 260,000           | \$ 260,000           |
| Rollback Tax Penalties                   | 177                  | 344                  | -                    | -                    | -                    |
| Public Utility Tax Penalties             | -                    | 24                   | -                    | -                    | -                    |
| Land Redemption Penalties                | 148                  | 5                    | -                    | -                    | -                    |
| Vehicle License Penalties                | 13,565               | 14,851               | 12,000               | 12,000               | 12,000               |
| Property Tax Interest                    | 294,223              | 352,724              | 250,000              | 250,000              | 250,000              |
| Rollback Tax Interest                    | 204                  | 739                  | -                    | -                    | -                    |
| Public Utility Tax Interest              | -                    | 9                    | -                    | -                    | -                    |
| Land Redemption Interest                 | 2,522                | 95                   | -                    | -                    | -                    |
| Vehicle License Interest                 | 12,201               | 15,256               | 9,000                | 9,000                | 9,000                |
| <b>Subtotal - Penalties and Interest</b> | <b>\$ 585,039</b>    | <b>\$ 623,672</b>    | <b>\$ 531,000</b>    | <b>\$ 531,000</b>    | <b>\$ 531,000</b>    |
| <b>Total - General Property Taxes</b>    | <b>\$ 22,512,488</b> | <b>\$ 23,757,685</b> | <b>\$ 22,567,767</b> | <b>\$ 22,567,767</b> | <b>\$ 24,096,230</b> |

# Revenues

# General Fund

## Real Property

### Description

All land, structure, and improvements within the County which are not exempted by State law are subject to local property taxes at their full fair market value as of January 1 of the calendar year for which the tax is levied. Exempt real property includes real estate owned by the government, devoted to religious purposes, owned by elderly and disabled individuals, or owned by disabled military veterans. Real property used for agricultural purposes may qualify for the County's land use program, which defers a portion of the tax.

### Tax Rate

The CY 2021 adopted real property rate is \$0.73 per \$100 of assessed value on January 1.

### Revenue Analysis

According to reports provided by the Commissioner of the Revenue and Treasurer, the County expects to receive \$15,387,730 in FY 2022. Although the tax rate did not change from the prior year, the County expects to receive an additional \$1,581,063 compared to FY 2021. This increase is mostly due to increased values on new construction.

In addition to real estate taxes, the County expects to receive \$1 million from delinquent taxpayers. This amount is based on historical data, which shows that the County has received over \$1 million in the past two years. Surprisingly, the pandemic has not hindered the Treasurer's ability to collect on these delinquent tax bills throughout FY 2021, which may be to the Federal stimulus checks.

# Revenues

# General Fund

## Personal Property

### Description

All tangible property is subject to local property taxes at their full market value as of January 1 of the calendar year for which the tax is levied. Personal property taxes are assessed by classifications. For individuals, this tax is primarily assessed on motor vehicles, motor carriers, mobile homes, and aircraft. For businesses, this tax is primarily assessed on machinery and tools.

### Tax Rates

The various personal property tax rates are listed below. Please note that the rates are per \$100 of assessed value on January 1.

|                     | CY 2021<br>Rate |
|---------------------|-----------------|
| Personal Property   | \$ 4.40         |
| Machinery and Tools | 1.50            |
| Motor Carriers      | 1.50            |
| Mobile Homes        | 0.73            |
| Aircraft            | 0.50            |

### Revenue Analysis

Since the personal property tax revenue has hovered around \$5 million in the past few years, the estimated revenue of about \$5.1 million for FY 2022 has remained unchanged from the prior year. The Treasurer has been very successful in collecting on delinquent tax bills, especially in FY 2020. Due to exceeding expectations in prior years, the County now estimates \$1.5 million in delinquent personal property tax bills during FY 2022.

## Public Service Corporation Property

### Description

The State Corporation Commission performs assessments on property owned by regulated public service utilities, which include electric, telephone, and water companies. These assessments are based on their value and the effective true tax rate.

### Tax Rate

The rate is calculated by multiplying the tax rate of \$0.73 by the sales assessment ratio, which is established annually by the Virginia Department of Taxation.

## Revenues

## General Fund

### Local Non-Property Taxes

Unlike property taxes, local non-property taxes can vary depending on the economic environment. These taxes include sales and use tax, business licenses, meals tax, motor vehicle licenses, recordation tax, and transient occupancy tax. Beginning in FY 2022, the County will also begin levying a cigarette tax. Overall, the sales and use tax and transient occupancy tax make up the majority of this category's revenue.

|   | FY 2019<br>Actual   | FY 2020<br>Actual   | FY 2021<br>Adopted  | FY 2021<br>Adjusted | FY 2022<br>Adopted  |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Local Non-Property Taxes</b>         |                     |                     |                     |                     |                     |
| Sales and Use Tax                       | \$ 1,747,456        | \$ 1,864,352        | \$ 1,600,500        | \$ 1,600,500        | \$ 1,900,500        |
| Business Licenses                       | 175,424             | 182,237             | 168,000             | 168,000             | 190,000             |
| Cigarette Tax                           | -                   | -                   | -                   | -                   | 50,000              |
| Consumption Tax                         | 59,768              | 50,731              | 45,000              | 45,000              | 50,000              |
| Meals Tax                               | 354,730             | 262,182             | 300,000             | 300,000             | 300,000             |
| Motor Vehicle Licenses                  | 479,147             | 504,894             | 500,000             | 500,000             | 500,000             |
| Recordation Tax                         | 171,588             | 218,689             | 160,000             | 160,000             | 140,000             |
| Transient Occupancy Tax                 | 1,013,668           | 869,855             | 1,000,000           | 1,000,000           | 1,100,000           |
| <b>Total - Local Non-Property Taxes</b> | <b>\$ 4,001,781</b> | <b>\$ 3,952,940</b> | <b>\$ 3,773,500</b> | <b>\$ 3,773,500</b> | <b>\$ 4,230,500</b> |

### Sales and Use Tax

#### Description

In general, all sales of tangible personal property in or for use in Virginia are subject to sales and use tax. Local sales tax is collected by merchants at the point of sale and remitted to the Commonwealth. The Commonwealth then distributes the local portion to localities. The sales tax rate for most locations in Virginia is 5.3 percent. Food for home consumption and certain essential personal hygiene items are taxed at a reduced rate of 2.5 percent.

#### Tax Rate

Of the 5.3 percent sales tax rate, 1 percent represents Page County's share and 4.3 percent is retained by the Commonwealth.

#### Revenue Analysis

In FY 2021, the County anticipated a decrease in sales and use tax revenue due to the coronavirus pandemic and economic recovery. The recovery, however, has been very quick, and the County is expecting this revenue to increase beyond prior year levels as more shoppers spend the money saved during the pandemic. The \$1.9 million expectation is based on increases in revenue seen before the pandemic.

## Revenues

## General Fund

### Transient Occupancy Tax

#### Description

This tax is imposed on the rental of lodging for fewer than thirty consecutive days by hotels, motels, boarding houses, travel campgrounds, bed and breakfast establishments, privately owned homes, cabins, and cottages.

#### Tax Rate

A tax of five percent is assessed on gross receipts. Three-fifths of the revenue must be used to promote travel and tourism to the County. The remaining two-fifths is retained by the General Fund and can be spent at the County's discretion.

#### Revenue Analysis

During the pandemic in FY 2021, many tourists chose to vacation at the County's cabins, which provided privacy as opposed to the typical vacation destinations, such as the beach, which can be highly populated. This situation, coupled with the rising popularity of short-term rentals, gives the County the expectation that its TOT revenue will continue rising. In FY 2022, \$1.1 million is budgeted for TOT revenue.

## Revenues

## General Fund

### Other Local Sources of Revenue

In addition to taxes, the County charges fees for permits, licenses, and services. It also receives revenue from court fines, interest, and property rent. Overall, the major non-tax revenues are those from landfill tipping fees and ambulance services.

|   | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|---|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Permits, Fees, and Licenses</b>            |                   |                   |                    |                     |                    |
| Building Permits                              | \$ 109,335        | \$ 132,237        | \$ 128,610         | \$ 128,610          | \$ 130,000         |
| Zoning Permits                                | 40,835            | 46,966            | 42,000             | 42,000              | 38,000             |
| Soil Erosion Control Permits                  | 3,055             | 9,875             | 8,000              | 8,000               | 9,000              |
| In Lieu Of Soil Erosion Permits               | 10,360            | 11,785            | 10,000             | 10,000              | 10,000             |
| Storm Water Permits                           | -                 | 10,500            | 6,000              | 6,000               | 8,000              |
| Special Use Permits                           | 2,816             | 500               | -                  | -                   | 2,500              |
| Re-Zoning Permits                             | -                 | 1,250             | -                  | -                   | 1,250              |
| Solicitor Permits                             | 40                | 20                | -                  | -                   | -                  |
| Subdivision Deeds                             | 9,600             | 4,300             | 400                | 400                 | 4,300              |
| Land Use Application Fees                     | 71,555            | 4,188             | 4,000              | 4,000               | 4,000              |
| Transfer Fees                                 | 914               | 976               | 900                | 900                 | 1,000              |
| Animal Licenses                               | 7,029             | 5,741             | 8,000              | 8,000               | 6,000              |
| <b>Subtotal - Permits, Fees, Licenses</b>     | <b>\$ 255,539</b> | <b>\$ 228,338</b> | <b>\$ 207,910</b>  | <b>\$ 207,910</b>   | <b>\$ 214,050</b>  |
| <b>Court Fines and Forfeitures</b>            |                   |                   |                    |                     |                    |
| Courthouse Security Fees                      | \$ 31,243         | \$ 22,035         | \$ 35,000          | \$ 35,000           | \$ 20,000          |
| Court Fines and Forfeitures                   | 18,695            | 11,350            | 25,000             | 25,000              | 12,000             |
| Court Fines Interest                          | 3,517             | 2,916             | 1,000              | 1,000               | 1,200              |
| Courthouse Maintenance Fees (Circuit          | 1,047             | 918               | 900                | 900                 | 400                |
| Courthouse Maintenance Fees (Distric          | 8,348             | 5,469             | 8,300              | 8,300               | 5,700              |
| Courthouse Maintenance Fees (JDR)             | (471)             | 236               | 400                | 400                 | 400                |
| Court E-Summons Fees                          | 2,507             | 2,276             | 3,000              | 3,000               | 4,000              |
| DNA Fees                                      | 587               | 499               | 100                | 100                 | 100                |
| Miscellaneous Court Fees                      | 14,630            | 20,183            | 14,000             | 14,000              | 14,000             |
| <b>Subtotal - Court Fines and Forfeitures</b> | <b>\$ 80,103</b>  | <b>\$ 65,882</b>  | <b>\$ 87,700</b>   | <b>\$ 87,700</b>    | <b>\$ 57,800</b>   |
| <b>Use of Money and Property</b>              |                   |                   |                    |                     |                    |
| Investment Interest                           | \$ 120,690        | \$ 103,687        | \$ -               | \$ -                | \$ -               |
| Bank Service Charge                           | 1,271             | 705               | -                  | -                   | -                  |
| Interest Refunds                              | (6,627)           | (473)             | -                  | -                   | -                  |
| Property Rental                               | 41,305            | 56,900            | 64,000             | 64,000              | 60,000             |
| <b>Subtotal - Use of Money and Property</b>   | <b>\$ 156,639</b> | <b>\$ 160,819</b> | <b>\$ 64,000</b>   | <b>\$ 64,000</b>    | <b>\$ 60,000</b>   |

# Revenues

# General Fund

|  | FY 2019<br>Actual   | FY 2020<br>Actual   | FY 2021<br>Adopted  | FY 2021<br>Adjusted | FY 2022<br>Adopted  |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Charges for Services</b>                |                     |                     |                     |                     |                     |
| Animal Protection                          | \$ 8,770            | \$ 6,741            | \$ 9,000            | \$ 9,000            | \$ 6,000            |
| Ambulance and Rescue Services              | 517,103             | 457,333             | 500,000             | 500,000             | 500,000             |
| Commonwealth's Attorney Fees               | 4,800               | 4,433               | 3,000               | 3,000               | 4,000               |
| Court Appointed Attorney Fees              | 3,218               | 1,637               | 2,000               | 2,000               | 2,500               |
| Landfill Tipping Fees                      | 1,713,847           | 1,943,639           | 2,245,500           | 2,289,930           | 3,560,100           |
| Sheriff Fees                               | 2,573               | 2,609               | 2,400               | 2,400               | 2,500               |
| Work Release and Other Inmate Fees         | 124,192             | 71,078              | 85,850              | 85,850              | 63,500              |
| Other Charges for Services                 | 26,828              | 72,289              | 7,125               | 17,125              | 2,125               |
| <b>Subtotal - Charges for Services</b>     | <b>\$ 2,401,331</b> | <b>\$ 2,559,759</b> | <b>\$ 2,854,875</b> | <b>\$ 2,909,305</b> | <b>\$ 4,140,725</b> |
| <b>Miscellaneous</b>                       | <b>\$ 300,230</b>   | <b>\$ 357,446</b>   | <b>\$ 177,738</b>   | <b>\$ 177,738</b>   | <b>\$ 407,673</b>   |
| <b>Total - Other Local Sources of Rev.</b> | <b>\$ 3,193,842</b> | <b>\$ 3,372,244</b> | <b>\$ 3,392,223</b> | <b>\$ 3,446,653</b> | <b>\$ 4,880,248</b> |

## Ambulance and Rescue Services

### Description

Ambulance Fee for Service is the process of obtaining financial reimbursement for the cost of providing medically necessary ambulance transportation. This program helps reimburse the cost of providing emergency services. This revenue is associated with the transfers to the volunteer rescue squads, which is included in the Emergency Services expenditure budget. The volunteer agencies receive a portion of the revenue depending on the percentage of emergency calls to which they respond.

### Revenue Analysis

As shown in the table above, this program’s revenue has hovered around \$500,000 in recent years. This is not expected to change; therefore, \$500,000 is expected in FY 2022.

## Landfill Tipping Fees

### Description

These fees include those charged by Battle Creek Landfill (BCLF) for the disposal of various types of waste. For a complete list of these fees, please visit <https://www.pagecounty.virginia.gov/192/Battle-Creek-Landfill>.

### Revenue Analysis

Beginning in FY 2022, BCLF will receive an estimated \$1.28 million from a new contract with Patriot, a waste disposal company based in Manassas Park, Virginia. Although this money will be initially collected in the General Fund, it will be transferred to the Landfill Construction Fund for BCLF’s Cell 11 planning and construction. The estimated net amount to be retained by the General Fund in FY 2022 is \$2,280,100, which is similar to FY 2021.

## Revenues

## General Fund

### Commonwealth Aid

The Commonwealth of Virginia provides the County with three types of aid: Non-Categorical Aid, Shared Expenses, and Categorical Aid. Aid is classified based on the conditions, if any, attached to the County's use of the funds.

|                                       | FY 2019<br>Actual   | FY 2020<br>Actual   | FY 2021<br>Adopted  | FY 2021<br>Adjusted | FY 2022<br>Adopted  |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Non-Categorical Aid</b>            |                     |                     |                     |                     |                     |
| Personal Property Tax Relief          | \$ 1,640,791        | \$ 1,640,791        | \$ 1,640,791        | \$ 1,640,791        | \$ 1,640,791        |
| Communication Tax                     | 415,138             | 405,672             | 470,000             | 470,000             | 400,000             |
| Mobile Home Titling Tax               | 25,431              | 24,314              | 13,000              | 13,000              | 13,000              |
| Motor Vehicle Rental Tax              | 5,286               | 4,498               | 4,855               | 4,855               | 4,855               |
| Railroad Rolling Stock Tax            | 36,011              | 35,795              | 36,000              | 36,000              | 36,000              |
| Recordation Tax                       | 43,888              | 33,249              | 40,000              | 40,000              | 40,000              |
| <b>Subtotal - Non-Categorical Aid</b> | <b>\$ 2,166,545</b> | <b>\$ 2,144,319</b> | <b>\$ 2,204,646</b> | <b>\$ 2,204,646</b> | <b>\$ 2,134,646</b> |
| <b>Shared Expenses</b>                |                     |                     |                     |                     |                     |
| Comp. Board (Clk. of Cir. Ct.)        | \$ 291,189          | \$ 312,532          | \$ 260,661          | \$ 270,262          | \$ 305,874          |
| Comp. Board (Comm. of Rev.)           | 140,302             | 144,666             | 147,803             | 147,803             | 184,123             |
| Comp. Board (Cmlth's Atty.)           | 295,431             | 351,243             | 305,328             | 305,328             | 384,294             |
| Comp. Board (Sheriff's Office)        | 2,073,636           | 2,100,536           | 2,243,330           | 2,247,875           | 2,217,609           |
| DOC Stipend                           | 137,630             | 123,155             | 175,000             | 175,000             | 117,768             |
| Comp. Board (Treasurer)               | 111,235             | 114,906             | 115,209             | 115,209             | 150,919             |
| Elect. Bd. and Reg. Salaries Reimb.   | 37,500              | 50,061              | 38,481              | 38,481              | 44,057              |
| <b>Subtotal - Shared Expenses</b>     | <b>\$ 3,086,923</b> | <b>\$ 3,197,099</b> | <b>\$ 3,285,812</b> | <b>\$ 3,299,958</b> | <b>\$ 3,404,644</b> |

# Revenues

# General Fund

|   | FY 2019<br>Actual   | FY 2020<br>Actual   | FY 2021<br>Adopted  | FY 2021<br>Adjusted | FY 2022<br>Adopted  |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Categorical Aid</b>                  |                     |                     |                     |                     |                     |
| Crime Prevention Edu. Outreach Prgm. \$ | -                   | \$ 5,000            | \$ 10,000           | \$ 10,000           | \$ 5,000            |
| DCJS COVID-19 Emgy. Funding Grant       | -                   | -                   | -                   | 50,000              | -                   |
| DCJS GTS Grant                          | 8,855               | 1,520               | -                   | -                   | -                   |
| DCJS School Resource Officer Grant      | 85,636              | 81,863              | 50,000              | 50,000              | 80,000              |
| Department of Fire Programs             | 52,214              | 54,942              | 48,000              | 57,489              | 48,000              |
| DEQ Litter Prevention Grant             | 12,289              | 9,886               | 12,250              | 23,464              | 11,214              |
| DHCD Community Dev. Block Grants        | -                   | -                   | -                   | 770,275             | -                   |
| DWR DuPont Grant                        | -                   | -                   | -                   | 54,932              | -                   |
| Emergency Mgmt. Performance Grant       | 14,998              | -                   | 7,500               | 7,500               | 7,500               |
| Internet Crimes Against Children Grant  | 40,650              | 42,000              | 40,000              | 40,000              | 20,000              |
| PACA Drug Free Communities Grant        | 6,518               | 11,987              | 11,535              | 11,535              | 11,535              |
| Public Safety Answering Points Grant    | 71,150              | 83,597              | 95,000              | 95,000              | 3,000               |
| OEMS Rescue Sq. Assist. Fund Grant      | 27,401              | 13,877              | 30,058              | 30,058              | -                   |
| OEMS Training Grant                     | -                   | -                   | -                   | 5,116               | -                   |
| Radiation Emgy. Prep. Program Grant     | 700                 | 700                 | 700                 | 700                 | 700                 |
| VA Juvenile Comm. Crime Control Act     | 21,564              | 6,781               | 30,076              | 30,076              | 30,076              |
| VDH Four-for-Life Program               | 51,040              | -                   | 46,000              | 46,000              | 28,000              |
| Victim Witness Assistance Program       | 20,511              | 21,375              | 46,756              | 46,756              | 17,500              |
| Other                                   | 129,315             | 31,435              | 2,600               | 11,701              | -                   |
| <b>Subtotal - Categorical Aid</b>       | <b>\$ 542,841</b>   | <b>\$ 364,963</b>   | <b>\$ 430,475</b>   | <b>\$ 1,340,602</b> | <b>\$ 262,525</b>   |
| <b>Total - Commonwealth Aid</b>         | <b>\$ 5,796,309</b> | <b>\$ 5,706,381</b> | <b>\$ 5,920,933</b> | <b>\$ 6,845,206</b> | <b>\$ 5,801,815</b> |

## Non-Categorical Aid

### Description

Non-Categorical Aid is unrestricted, and the Board of Supervisors can determine how it is spent. This type of aid includes personal property tax relief, which provides tax relief for qualifying vehicles locally registered within the Commonwealth. Additionally, Non-Categorical Aid includes various tax revenues that are raised by the Commonwealth and shared with the local governments. The County's share of receipts is proportional to its percentage of the statewide total.

### Revenue Analysis

Since the Commonwealth froze the personal property tax relief amount, the County has received \$1,640,791 each year. The estimate for the various taxes that the Commonwealth shares with the County decreased by \$70,000 from FY 2021 to 2022. This is due to the communication tax being underbudget for the past few years. Consequently, this lower amount has been reflected in the budget for FY 2022.

# Revenues

# General Fund

## Shared Expenses

### Description

Shared Expenses refer to the partial reimbursements received by the County for the costs to operate the local constitutional offices of the Commissioner of the Revenue, the Treasurer, the Clerk of the Circuit Court, the Commonwealth's Attorney, and the Sheriff. Most, if not all, of these partial reimbursements are for salaries and fringe benefits. Occasionally, these offices will receive reimbursements for office supplies. Additionally, these Shared Expenses include a jail per diem and partial wage reimbursements for Elections and Voter Registration.

Each year, the Commonwealth's Compensation Board estimates the reimbursement amounts for the constitutional offices and the jail per diem amount. These estimates are published online and are used by the County in its own budget. The reimbursement for wages associated with Elections and Voter Registration is based on a formula provided by the General Registrar.

### Revenue Analysis

During the recent budget process, the County and Compensation Board both approved a five percent pay raise for all staff; therefore, the County expects to receive additional revenue from the Compensation Board in FY 2022, which will help cover the County's increased personnel costs. Additionally, due to Virginia's minimum wage increase, the Compensation Board increased the reimbursement amounts for the Commissioner of the Revenue's and Treasurer's staff.

## Categorical Aid

### Description

Categorical Aid must be used for State-designated programs or purposes. Most Categorical Aid that the County receives is in the form of various grant programs, such as the Community Development Block Grants and School Resource Officer (SRO) Grant. Additionally, this Aid includes the Commonwealth's funding for the County's local administration of the Virginia Juvenile Community Crime Control Act and the Victim and Witness Assistance Program.

### Revenue Analysis

In FY 2022, there will be a few changes in grant funds. The SRO Grant has been updated for the \$30,000 increase, and the Internet Crimes Against Children Grant will provide \$20,000 less compared to prior years. Due to the uncertainty of receiving the Public Safety Answering Points Grants, only \$3,000 has been budgeted.

Compared to the adjusted FY 2021 budget, Categorical Aid revenue seems lower in FY 2022. This is due to the Community Development Block Grants that were received in FY 2021. These grants, totaling \$770,275, have been very successful in allowing the County to provide funds to local businesses that have been negatively impacted by the coronavirus pandemic. Because of their success, the County may apply for these grants again in FY 2022.

# Revenues

# General Fund

## Federal Aid

Federal Aid is given to the County as either Non-Categorical Aid or Categorical Aid. Aid is classified based on the conditions, if any, attached to the County’s use of the funds.

|  | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|--|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Non-Categorical Aid</b>             |                   |                   |                    |                     |                    |
| Payments in Lieu of Taxes              | \$ 183,240        | \$ 187,209        | \$ 150,000         | \$ 150,000          | \$ 180,000         |
| <b>Subtotal - Non-Categorical Aid</b>  | <b>\$ 183,240</b> | <b>\$ 187,209</b> | <b>\$ 150,000</b>  | <b>\$ 150,000</b>   | <b>\$ 180,000</b>  |
| <b>Categorical Aid</b>                 |                   |                   |                    |                     |                    |
| BJA Bulletproof Vest Partnership Grant | \$ 9,570          | \$ 3,024          | \$ 13,000          | \$ 13,000           | \$ 13,000          |
| Byrne Justice Assistance Grant         | -                 | -                 | -                  | -                   | 2,036              |
| Coronavirus Relief Funds               | -                 | 78,225            | -                  | 6,329,025           | -                  |
| Department of Agriculture Grants       | 10,500            | -                 | 50,000             | 50,000              | -                  |
| DHS Citizen Corps Program Grant        | -                 | -                 | 15,000             | 15,000              | 17,500             |
| DHS State Homeland Sec. Prog. Grant    | -                 | -                 | 50,000             | 50,000              | 50,000             |
| DOJ Adult Drug Court Grant             | -                 | -                 | -                  | 20,000              | 166,667            |
| DOJ COPS Grant                         | -                 | 1,768             | -                  | 156,273             | 156,273            |
| DOJ Opioid Abuse Grant                 | -                 | 28,898            | 200,000            | 200,000             | 200,000            |
| Emergency Mangement Planning Gran      | -                 | 8,040             | -                  | -                   | -                  |
| Forfeitures                            | -                 | 730               | -                  | -                   | -                  |
| Gnd. Transportation Safety Grant       | 2,899             | 9,225             | 18,000             | 18,000              | 20,000             |
| USDA Vehicle Grant                     | -                 | -                 | 25,000             | 25,000              | -                  |
| Victim Witness Assistance Program      | 79,032            | 46,624            | 14,771             | 14,771              | 52,500             |
| Miscellaneous                          | 427               | -                 | 8,500              | 8,500               | -                  |
| <b>Subtotal - Categorical Aid</b>      | <b>\$ 102,428</b> | <b>\$ 176,534</b> | <b>\$ 394,271</b>  | <b>\$ 6,899,569</b> | <b>\$ 677,976</b>  |
| <b>Total - Federal Aid</b>             | <b>\$ 285,668</b> | <b>\$ 363,743</b> | <b>\$ 544,271</b>  | <b>\$ 7,049,569</b> | <b>\$ 857,976</b>  |

# Revenues

# General Fund

## Non-Categorical Aid

### Description

Non-Categorical Aid is unrestricted, and the Board of Supervisors can determine how it is spent. This aid includes payments from the Federal Government in lieu of taxes. Federal land partially located in the County include the Shenandoah National Park and the George Washington National Forest.

### Revenue Analysis

The estimated revenue for payments in lieu of taxes was increased to \$180,000, which is \$30,000 higher than the estimate for FY 2021. This change was made due to receiving over \$180,000 for the past few years.

## Categorical Aid

### Description

Categorical Aid must be used for Federal-designated programs or purposes. This aid includes grant programs and the Federal Government's funding for the County's local administration of the Victim and Witness Assistance Program. In FY 2020 and 2021, this aid also included money received from the Coronavirus Relief Fund, which was created in 2020 by the Coronavirus Aid, Relief, and Economic Security (CARES) Act.

### Revenue Analysis

Throughout the past few years, Federal Categorical Aid has increased due to new grants and the Coronavirus Relief Funds. New grants include the Adult Drug Treatment Court Grant and Opioid Abuse Grant. In FY 2022, the County is expecting to receive aid from the Coronavirus State and Local Fiscal Recovery Fund, which was created in 2021 by the American Rescue Plan Act (ARPA). Since the necessary information about these recovery funds was not available during the budget process, it was not included in this adopted budget; therefore, the funds will be appropriated at one of the first Board meetings of FY 2022.

# Revenues

# General Fund

## Other Financing Sources

|                                | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|--------------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Other Financing Sources</b> |                   |                   |                    |                     |                    |
| Use of Fund Balance Reserve    | \$ -              | \$ -              | \$ 376,728         | \$ 3,141,322        | \$ 1,548,070       |

### Use of Fund Balance Reserve

#### Description

Other Financial Sources include the use of the General Fund Balance Reserve. Revenues that remain unspent at the end of the fiscal year accumulate in the General Fund Balance Reserve. Revenues that are restricted for certain uses remain restricted; however, as stated in the County’s financial policies, unspent, unrestricted revenues can be used to fund nonrecurring expenditures, such as capital improvement projects. During the annual budget process, the County approves to use about \$300,000 of its General Fund Balance Reserve to pay for capital improvement projects.

Throughout the fiscal year, the Board of Supervisors occasionally approves various requests from Departments to appropriate leftover restricted and unrestricted revenues. Unspent, restricted revenues are normally grant funds, and Departments request to spend this saved money so that they can fulfill their remaining grant programs’ obligations. Unspent, restricted revenues are usually requested by Departments for unforeseen, nonrecurring expenses.

#### Analysis

Although usage of the General Fund Balance Reserve is budgeted each year, the County normally brings in enough unexpected revenue to render the Reserve unneeded. This, however, may not be the case for FY 2021 and 2022 since the approved usage is substantially larger.

In FY 2022, the approved usage of the Reserve is \$1,548,070. \$1.3 million will be used for capital improvement projects, and the remaining \$248,070 will be used to help fund the five percent pay raise for School staff. Although the Reserve is hardly used for recurring expenses, such as pay increases, the County is likely to bring in enough unexpected revenue to cover this expense.

For a summary of the General Fund Balance Reserve, please see the Fund Balance section included in the Executive Summary.

# Revenues

# General Fund

## Outbound Transfers from the General Fund

|   | FY 2019<br>Actual     | FY 2020<br>Actual     | FY 2021<br>Adopted    | FY 2021<br>Adjusted   | FY 2022<br>Adopted    |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Outbound Transfers from General Fund</b> |                       |                       |                       |                       |                       |
| Virginia Public Assistance Fund             | \$ (413,076)          | \$ (427,889)          | \$ (508,855)          | \$ (521,460)          | \$ (541,805)          |
| Children's Services Act Fund                | (246,721)             | (460,826)             | (766,339)             | (766,339)             | (724,463)             |
| School Operating Fund                       | (9,459,915)           | (9,505,979)           | (10,351,160)          | (10,443,316)          | (10,989,932)          |
| Capital Projects Fund                       | (234,197)             | (538,372)             | (376,728)             | (2,228,338)           | (1,300,000)           |
| Landfill Construction Fund                  | -                     | -                     | -                     | -                     | (1,280,000)           |
| <b>Total - Outbound Transfers</b>           | <b>\$(10,353,909)</b> | <b>\$(10,933,066)</b> | <b>\$(12,003,082)</b> | <b>\$(13,959,453)</b> | <b>\$(14,836,200)</b> |

Since the General Fund accounts for most of the County's revenue, the County transfers money from its General Fund to its Virginia Public Assistance Fund, Children's Services Act (CSA) Fund, School Operating Fund, Capital Projects Fund, and Landfill Construction Fund. These transfers help provide for the expenditures associated with the local Department of Social Services, CSA Program, Page County Public Schools, and the County's capital improvement projects. For explanations of these transfers, please see the individual recipient Funds' revenues, which follow this section.

# Revenues

# Virginia Public Assistance Fund

The [Virginia Public Assistance \(VPA\) Fund](#) is a Special Revenue Fund that accounts for the Page County Department of Social Services (DSS). DSS receives revenue in the form of transfers from the County's General Fund, Commonwealth Aid, and Federal Aid. Occasionally, DSS will also receive local revenue for its services; however, this is a relatively small amount compared to its total revenue.

|  | FY 2019<br>Actual   | FY 2020<br>Actual   | FY 2021<br>Adopted  | FY 2021<br>Adjusted | FY 2022<br>Adopted  |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Other Local Sources of Revenue</b>            |                     |                     |                     |                     |                     |
| Transfer from General Fund                       | \$ 413,076          | \$ 427,889          | \$ 508,855          | \$ 521,460          | \$ 541,805          |
| Charges for Services                             | 5,986               | 29,373              | -                   | -                   | -                   |
| <b>Subtotal - Other Local Sources of Revenue</b> | <b>\$ 419,062</b>   | <b>\$ 457,262</b>   | <b>\$ 508,855</b>   | <b>\$ 521,460</b>   | <b>\$ 541,805</b>   |
| <b>Commonwealth Aid</b>                          | <b>\$ 664,339</b>   | <b>\$ 674,180</b>   | <b>\$ 1,104,838</b> | <b>\$ 1,104,838</b> | <b>\$ 1,128,328</b> |
| <b>Federal Aid</b>                               | <b>\$ 1,263,305</b> | <b>\$ 1,307,981</b> | <b>\$ 1,504,607</b> | <b>\$ 1,504,607</b> | <b>\$ 1,571,667</b> |
| <b>Total - VA Public Assistance Fund</b>         | <b>\$ 2,346,706</b> | <b>\$ 2,439,423</b> | <b>\$ 3,118,300</b> | <b>\$ 3,130,905</b> | <b>\$ 3,241,800</b> |

## Revenues

## Virginia Public Assistance Fund

### Other Sources of Local Revenue

#### Description

Most of DSS's local revenue comes in the form of transfers from the County's General Fund. DSS strives to provide assistance and services using Federal and State programs and only using County funds when mandated for matching purposes.

#### Analysis

In FY 2022, the County will transfer \$541,805, which is \$20,345 more than the adopted transfer amount for FY 2021. This larger transfer reflects the County's portion of DSS's higher personnel costs. At the end of FY 2021, a part-time employee retired and will be replaced by a full-time employee. Additionally, in FY 2022, an additional full-time employee will be hired. These personnel changes are to help DSS with its increase in adopted cases.

### Commonwealth and Federal Aid

#### Description

Commonwealth and Federal Aid associated with DSS is directly collected in the VPA Fund. Both types of Aid are Categorical, which means that they are to be used only for designated programs or purposes. This Aid comes from the following: Medicaid benefits, the Supplemental Nutrition Assistance Program (SNAP), energy assistance, Temporary Assistance for Needy Families (TANF), Family Access to Medical Insurance Security (FAMIS), the Virginia Case Management System, and the Central Service Cost Allocation Plan.

#### Analysis

In FY 2022, DSS will receive additional Aid for its increasing personnel costs. Additionally, DSS will receive more funds through TANF, which will be used to expand its funding of the Virginia Initiative for Education and Work (VIEW) child care program.

# Revenues

# Children’s Services Act Fund

As the name suggests, the [Children’s Services Act \(CSA\) Fund](#) is a Special Revenue Fund for the County’s CSA program. The Children’s Services Act for At-Risk Youth and Families is a law, enacted by Virginia in 1993, that establishes a single State pool of funds to support services for eligible youth and their families. Most of CSA’s revenue is Commonwealth Aid and transfers from the County’s General Fund.

|  | FY 2019<br>Actual | FY 2020<br>Actual   | FY 2021<br>Adopted  | FY 2021<br>Adjusted | FY 2022<br>Adopted  |
|--|-------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Other Local Sources of Revenue</b>            |                   |                     |                     |                     |                     |
| Transfer from General Fund                       | \$ 246,721        | \$ 460,826          | \$ 766,339          | \$ 766,339          | \$ 724,463          |
| Miscellaneous                                    | -                 | -                   | 4,000               | 4,000               | -                   |
| <b>Subtotal - Other Local Sources of Revenue</b> | <b>\$ 246,721</b> | <b>\$ 460,826</b>   | <b>\$ 770,339</b>   | <b>\$ 770,339</b>   | <b>\$ 724,463</b>   |
| <b>Commonwealth Aid</b>                          | <b>\$ 552,001</b> | <b>\$ 799,495</b>   | <b>\$ 1,782,071</b> | <b>\$ 1,782,071</b> | <b>\$ 1,826,199</b> |
| <b>Federal Aid</b>                               | <b>\$ -</b>       | <b>\$ 9,407</b>     | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>Total - Children's Services Act Fund</b>      | <b>\$ 798,722</b> | <b>\$ 1,269,728</b> | <b>\$ 2,552,410</b> | <b>\$ 2,552,410</b> | <b>\$ 2,550,662</b> |

## Revenues

## Children's Services Act Fund

### Transfer from General Fund

#### Description

The County is required to provide funding for 28.35% of CSA's expenditures. These funds are transferred from the General Fund to the CSA Fund as expenses are incurred.

#### Analysis

It can be difficult to estimate the number of CSA's cases and their costs; therefore, each year, the County tends to overestimate CSA's expenditures. That way, a substantial amount of funds is available in the situation that CSA has a large increase in cases. Consequently, the budgeted transfer amount represents how much the County can afford to transfer to the CSA Fund without using the General Fund Balance Reserve.

### Commonwealth Aid

#### Description

The Commonwealth is normally required to provide funding for the remaining 71.65% of CSA's expenditures.

#### Analysis

The budgeted amount of Commonwealth Aid is based on the County's estimate of CSA expenditures. Normally, actual expenditures are less than the budgeted amount, and the County receives less Aid than budgeted. If the expenditures do equal the full estimate, the County would expect to receive the entire budgeted amount of Commonwealth Aid.

In the past few years, CSA expenditures have been much lower than the estimate. As a result, actual General Fund transfers and Commonwealth Aid have been much lower than budgeted amounts.

# Revenues

# Recreation Fund

The [Recreation Fund](#), a Special Revenue Fund, accounts for revenue generated by activities and programs administered by the Page County Recreation Department (PCRD). Recently, there has been a decrease in revenue due to the coronavirus pandemic. Many activities were postponed or canceled to prevent the spread of the virus.

|  | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|--|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Other Local Sources of Revenue</b>      |                   |                   |                    |                     |                    |
| Charges for Services                       | \$ 35,421         | \$ 24,508         | \$ 25,000          | \$ 25,000           | \$ 20,000          |
| <b>Total - Other Local Sources of Rev.</b> | <b>\$ 35,421</b>  | <b>\$ 24,508</b>  | <b>\$ 25,000</b>   | <b>\$ 25,000</b>    | <b>\$ 20,000</b>   |

## Revenues

## Luray-Page Co. Airport Hangar Fund

The [Luray-Page County Airport Hangar Fund](#) is a Fiduciary Fund that collects hangar rental fees on behalf of the Town of Luray and Page County. At the Luray Caverns Airport, there are 28 hangar spaces for lease to private citizens and businesses and 22 tie-down spots for aircraft based at or visiting the airport. Currently, 30 aircraft are based at Luray Caverns Airport.

|  | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|--|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Other Local Sources of Revenue</b>      |                   |                   |                    |                     |                    |
| Hangar Rent                                | \$ 90,040         | \$ 92,900         | \$ 91,000          | \$ 91,000           | \$ 93,000          |
| <b>Total - Other Local Sources of Rev.</b> | <b>\$ 90,040</b>  | <b>\$ 92,900</b>  | <b>\$ 91,000</b>   | <b>\$ 91,000</b>    | <b>\$ 93,000</b>   |

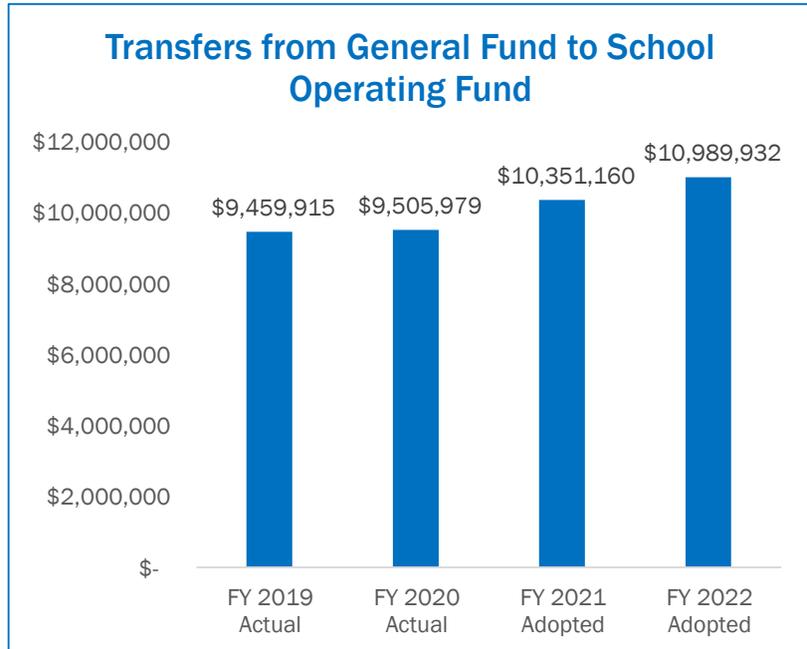
# Revenues

# School Funds

The School Board, a Component Unit of the County, manages the [School Operating Fund](#), [School Cafeteria Fund](#), and [School Capital Improvement Plan Fund](#). Both the Operating and Cafeteria Funds receive local revenue and Categorical Aid from the Commonwealth and Federal Government. Additionally, the Operating Fund receives transfers from the County's General Fund.

In FY 2022, the Board of Supervisors approved \$10,989,932 to be transferred from the General Fund to the School's Operating Fund. This is an increase of \$638,772 from the initially adopted amount for FY 2021. The increase is to provide all staff with a five percent pay raise. Prior fiscal years' transfer amounts are provided in the graph.

During the budget process, the Board of Supervisors did not approve the School Board's request to transfer \$1.7 million from the General Fund to the School Capital



Improvement Plan Fund. Instead, the Board of Supervisors appropriated \$1 million to the County's Capital Projects Fund specifically for capital projects associated with the School Board's properties. Consequently, the School Capital Improvement Plan Fund's budget is not included in this document since the entire request was not approved.

The following tables summarize the School Board's revenue budgets for the School Operating Fund and School Cafeteria Fund. These were adopted by the Board of Supervisors on May 4, 2021. For more detailed versions of these budgets, please visit <http://www.pagecounty.k12.va.us/o/pcps/page/finance-and-budget>.

## Revenues

## School Funds

## School Operating Fund

|                                      | FY 2019<br>Actual    | FY 2020<br>Actual    | FY 2021<br>Adopted   | FY 2021<br>Adjusted  | FY 2022<br>Adopted   |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Local Sources</b>                 |                      |                      |                      |                      |                      |
| Transfer from General Fund           | \$ 9,459,915         | \$ 9,505,979         | \$ 10,351,160        | \$ 10,443,316        | \$ 10,989,932        |
| Tuition                              | 161,796              | 145,475              | 155,000              | 155,000              | 155,000              |
| Rebates and Refunds                  | 44,829               | 32,220               | 40,000               | 40,000               | 40,000               |
| E-Rate Reimbursement                 | 157,080              | 157,233              | 150,000              | 150,000              | 150,000              |
| Medicaid                             | 213,372              | 255,918              | 150,000              | 150,000              | 150,000              |
| Rents                                | 41,806               | 65,395               | 45,000               | 45,000               | 45,000               |
| Payments from Other County           | 1,397,280            | 756,553              | -                    | -                    | -                    |
| Other Local Sources of Revenue       | 189,547              | 18,948               | 75,000               | 75,000               | 75,000               |
| <b>Subtotal - Local Sources</b>      | <b>\$ 11,665,625</b> | <b>\$ 10,937,721</b> | <b>\$ 10,966,160</b> | <b>\$ 11,058,316</b> | <b>\$ 11,604,932</b> |
| <b>Commonwealth Aid</b>              |                      |                      |                      |                      |                      |
| Sales Tax                            | \$ 3,733,721         | \$ 3,896,148         | \$ 3,996,019         | \$ 4,155,428         | \$ 3,997,475         |
| Basic Aid                            | 10,660,468           | 10,569,937           | 11,579,560           | 11,579,560           | 11,358,419           |
| Teacher Retirement Benefits          | 1,411,115            | 1,419,024            | 1,557,517            | 1,557,517            | 1,520,973            |
| Special Education                    | 945,223              | 947,513              | 890,322              | 890,322              | 864,576              |
| Vocational Education                 | 394,216              | 395,171              | 481,255              | 481,255              | 467,338              |
| Textbooks                            | 225,532              | 226,078              | 235,093              | 235,093              | 228,295              |
| Other Commonwealth Aid               | 4,345,568            | 5,105,408            | 5,011,603            | 5,011,603            | 6,603,612            |
| <b>Subtotal - Commonwealth Aid</b>   | <b>\$ 21,715,843</b> | <b>\$ 22,559,279</b> | <b>\$ 23,751,369</b> | <b>\$ 23,910,778</b> | <b>\$ 25,040,688</b> |
| <b>Federal Aid</b>                   |                      |                      |                      |                      |                      |
| Title I                              | \$ 885,537           | \$ 784,389           | \$ 790,209           | \$ 790,209           | \$ 872,958           |
| Title II                             | 119,089              | 125,455              | 117,471              | 117,471              | 128,527              |
| Title III                            | -                    | -                    | 2,500                | 2,500                | -                    |
| Title IV                             | 13,476               | 71,579               | 60,000               | 60,000               | 64,223               |
| Title V                              | 80,271               | 65,826               | -                    | -                    | -                    |
| Title VI                             | 637,614              | 533,856              | 704,461              | 704,461              | 722,578              |
| Coronavirus Relief Funds             | -                    | -                    | -                    | 725,977              | 2,811,625            |
| Other Federal Aid                    | 239,393              | 167,422              | 136,769              | 696,927              | 135,474              |
| <b>Subtotal - Federal Aid</b>        | <b>\$ 1,975,380</b>  | <b>\$ 1,748,527</b>  | <b>\$ 1,811,410</b>  | <b>\$ 3,097,545</b>  | <b>\$ 4,735,385</b>  |
| <b>Other</b>                         | <b>\$ 255,018</b>    | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          |
| <b>Total - School Operating Fund</b> | <b>\$ 35,611,866</b> | <b>\$ 35,245,527</b> | <b>\$ 36,528,939</b> | <b>\$ 38,066,639</b> | <b>\$ 41,381,005</b> |

# Revenues

# School Funds

## School Cafeteria Fund

|                                      | FY 2019<br>Actual   | FY 2020<br>Actual   | FY 2021<br>Adopted  | FY 2021<br>Adjusted | FY 2022<br>Adopted  |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Local Sources</b>                 |                     |                     |                     |                     |                     |
| Food Service                         | \$ 529,117          | \$ 371,327          | \$ 544,200          | \$ 544,200          | \$ 274,200          |
| Other Local Sources of Revenue       | 277                 | 10,138              | -                   | -                   | -                   |
| <b>Subtotal - Local Sources</b>      | <b>\$ 529,394</b>   | <b>\$ 381,465</b>   | <b>\$ 544,200</b>   | <b>\$ 544,200</b>   | <b>\$ 274,200</b>   |
| <b>Commonwealth Aid</b>              | <b>\$ 36,953</b>    | <b>\$ 34,884</b>    | <b>\$ 35,751</b>    | <b>\$ 35,751</b>    | <b>\$ 38,313</b>    |
| <b>Federal Aid</b>                   | <b>\$ 1,202,804</b> | <b>\$ 1,876,547</b> | <b>\$ 1,342,969</b> | <b>\$ 1,342,969</b> | <b>\$ 1,746,221</b> |
| <b>Total - School Operating Fund</b> | <b>\$ 1,769,151</b> | <b>\$ 2,292,896</b> | <b>\$ 1,922,920</b> | <b>\$ 1,922,920</b> | <b>\$ 2,058,734</b> |

## Revenues

## Capital Projects Fund

The **Capital Projects Fund** accounts for the County's capital expenditures. Normally, these expenditures are funded with money transferred from the General Fund Balance Reserve. For large projects and equipment, the County usually finances the purchases with long-term financial obligations, such as loans and capital leases.

|   | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted  |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| <b>Local Sources</b>                      |                   |                   |                    |                     |                     |
| Transfer from General Fund                | \$ 234,197        | \$ 538,372        | \$ 376,728         | \$ 2,228,338        | \$ 1,300,000        |
| <b>Subtotal - Local Sources</b>           | <b>\$ 234,197</b> | <b>\$ 538,372</b> | <b>\$ 376,728</b>  | <b>\$ 2,228,338</b> | <b>\$ 1,300,000</b> |
| <b>Commonwealth Aid</b>                   |                   |                   |                    |                     |                     |
| NG9-1-1                                   | \$ -              | \$ -              | \$ 213,463         | \$ 213,463          | \$ -                |
| <b>Subtotal - Commonwealth Aid</b>        | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 213,463</b>  | <b>\$ 213,463</b>   | <b>\$ -</b>         |
| <b>Other Financing Sources</b>            |                   |                   |                    |                     |                     |
| Issuance of Capital Leases                | \$ -              | \$ 161,680        | \$ -               | \$ 6,950,000        | \$ -                |
| <b>Subtotal - Other Financing Sources</b> | <b>\$ -</b>       | <b>\$ 161,680</b> | <b>\$ -</b>        | <b>\$ 6,950,000</b> | <b>\$ -</b>         |
| <b>Total - Capital Projects Fund</b>      | <b>\$ 234,197</b> | <b>\$ 700,052</b> | <b>\$ 590,191</b>  | <b>\$ 9,391,801</b> | <b>\$ 1,300,000</b> |

### Local Sources

For FY 2022, the Board of Supervisors approved a transfer of \$1.3 million from the General Fund to the Capital Projects Fund. This amount is substantially larger than the \$300,000 that the Board of Supervisors normally approves to be transferred from the General Fund. After receiving a request of about \$1.7 million from the School Board to repair School properties, the Board of Supervisors approved to transfer \$300,000 for County projects and \$1 million for School projects.

### Commonwealth Aid and Other Financing Sources

In FY 2021, the County's budget included Commonwealth Aid for Emergency Services' NG9-1-1 project. Additionally, in FY 2021, the County received proceeds of \$6.95 million from a lease purchase agreement to fund the public safety radio project. Since the radio project will be mostly completed in FY 2022, these proceeds will not be spent and will move to the Capital Project Fund Balance at the end of the year. Consequently, these proceeds will be appropriated from the Capital Project Fund Balance at the beginning of FY 2022.

## Revenues

## Landfill Construction Fund

The newly created [Landfill Construction Fund](#) will account for the revenue that will fund the Battle Creek Landfill’s (BCLF) Cell 11 planning and construction. For FY 2022, the Board has approved to transfer \$1.28 million from the General Fund Balance to the Landfill Construction Fund. BCLF will receive an estimated \$1.28 million from a new contract with Patriot, a waste disposal company. This money will be accounted for in the General Fund along with other landfill tipping fees. At the end of each month, the revenue from Patriot will be transferred to the Landfill Construction Fund for BCLF’s expansion.

|   | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted  |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| <b>Local Sources</b>                      |                   |                   |                    |                     |                     |
| Transfer from General Fund                | \$ -              | \$ -              | \$ -               | \$ -                | \$ 1,280,000        |
| <b>Total - Landfill Construction Fund</b> | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>        | <b>\$ -</b>         | <b>\$ 1,280,000</b> |

## General Government Administration Summary

### Budget

|                                  | FY 2019<br>Actual   | FY 2020<br>Actual   | FY 2021<br>Adopted  | FY 2021<br>Adjusted | FY 2022<br>Adopted  |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>General Fund</b>              |                     |                     |                     |                     |                     |
| Board of Supervisors             | \$ 121,174          | \$ 258,539          | \$ 189,826          | \$ 189,826          | \$ 138,720          |
| Commissioner of the Revenue      | 501,413             | 849,388             | 609,423             | 759,423             | 674,949             |
| County Administrator             | 317,504             | 324,959             | 335,328             | 335,328             | 353,158             |
| County Attorney                  | 233,193             | 139,645             | 138,500             | 138,500             | 138,500             |
| Elections and Voter Registration | 140,268             | 168,756             | 172,678             | 227,469             | 189,382             |
| Finance                          | 356,801             | 354,892             | 377,741             | 344,667             | 328,314             |
| Geographical Information Systems | 115,628             | 121,427             | 130,897             | 130,897             | 146,777             |
| Human Resources                  | 111,742             | 150,849             | 252,605             | 315,293             | 321,322             |
| Information Technology           | 192,081             | 178,891             | 224,000             | 2,290,076           | 243,000             |
| Treasurer                        | 525,531             | 549,422             | 545,217             | 545,217             | 587,285             |
| <b>Total Expenditures</b>        | <b>\$ 2,615,335</b> | <b>\$ 3,096,768</b> | <b>\$ 2,976,215</b> | <b>\$ 5,276,696</b> | <b>\$ 3,121,407</b> |

### Staffing

|                                  | FY 2019     |            | FY 2020     |            | FY 2021     |            | FY 2022     |            |
|----------------------------------|-------------|------------|-------------|------------|-------------|------------|-------------|------------|
|                                  | FT          | PT         | FT          | PT         | FT          | PT         | FT          | PT         |
| Board of Supervisors             | 0.0         | 0.0        | 0.0         | 0.0        | 0.0         | 0.0        | 0.0         | 0.0        |
| Commissioner of the Revenue      | 6.0         | 1.0        | 6.0         | 1.0        | 6.0         | 2.0        | 6.0         | 2.0        |
| County Administrator             | 3.0         | 0.0        | 3.0         | 0.0        | 3.0         | 0.0        | 3.0         | 0.0        |
| Elections and Voter Registration | 1.0         | 5.0        | 1.0         | 5.0        | 1.0         | 6.0        | 1.0         | 6.0        |
| Finance                          | 3.0         | 0.0        | 3.0         | 0.0        | 2.5         | 0.0        | 2.5         | 0.0        |
| Geographical Information Systems | 1.0         | 0.0        | 1.0         | 0.0        | 1.0         | 0.0        | 1.0         | 0.0        |
| Human Resources                  | 0.0         | 0.0        | 1.0         | 0.0        | 1.0         | 0.0        | 1.0         | 0.0        |
| Information Technology           | 0.0         | 0.0        | 0.0         | 0.0        | 0.0         | 0.0        | 0.0         | 0.0        |
| Treasurer                        | 6.0         | 1.0        | 6.0         | 1.0        | 6.0         | 1.0        | 6.0         | 1.0        |
| <b>Total</b>                     | <b>20.0</b> | <b>7.0</b> | <b>21.0</b> | <b>7.0</b> | <b>20.5</b> | <b>9.0</b> | <b>20.5</b> | <b>9.0</b> |

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## Board of Supervisors

Page County operates under a six-member Board of Supervisors (Board). Voters in each of the five districts elect a Supervisor, and the Chair is elected at-large. All Supervisors serve four-year terms. The current term for the Chair and two Supervisors started January 1, 2018, and will end December 31, 2021. The term for the other three Supervisors is January 1, 2020, through December 31, 2023.

The Board collectively sets County policies, appropriates funds, adopts ordinances, approves land rezoning and exceptions to the Zoning and Subdivision Ordinances, and carries out other responsibilities set forth in the Code of Virginia. Additionally, the Board appoints the County Administrator, County Attorney, and members of various boards, committees, and commissions.

The Board holds meetings on the first and third Tuesday of every month at 7:00 PM in the boardroom of the Page County Government Center. At these meetings, the public has the chance to voice their opinions and concerns during public comment sessions. Residents and other stakeholders can sign up to speak in person, or they may submit letters to the Board on the Public Hearing and Comment Form, which can be accessed online at [www.pagecounty.virginia.gov/FormCenter](http://www.pagecounty.virginia.gov/FormCenter). Meeting agendas and minutes are available to the public online at [www.pagecounty.virginia.gov/AgendaCenter](http://www.pagecounty.virginia.gov/AgendaCenter). Additional information about the Board, including general contact information, can be found at [www.pagecounty.virginia.gov/208/Board-of-Supervisors](http://www.pagecounty.virginia.gov/208/Board-of-Supervisors).

# Board of Supervisors

## Strategic Goals, Objectives, and Measures

The Board of Supervisors’ mission is to provide citizens and businesses with a superior quality of life by delivering County services and programs in a fiscally prudent and responsible manner. To achieve this goal, the Board has three main objectives for FY 2022.

### Objective 1

**Description:** [Maintain the current tax rates](#) so that the County’s economic recovery from the coronavirus pandemic is not hindered.

**Measure:** The Board will maintain the current tax rates for CY 2021. As shown in the table below, in FY 2021, there were numerous budget work sessions, where the Board worked with the County Administrator and Budget Officer to ensure necessary fund requests could be approved without raising taxes.

### Objective 2

**Description:** Ensure that [public safety is a priority](#), especially after the fatal shooting of a Town’s police officer.

**Measure:** As shown in the departments associated with the Page County Sheriff’s Office, there have been multiple increases in expenditures, such as emergency response team supplies and various police supplies.

### Objective 3

**Description:** Continue encouraging the County’s [economic growth](#) by expanding the Economic Development and Tourism Department.

**Measure:** As shown in the table below, the Board is committed to the County’s economic growth by approving ordinance amendments, rezonings, and special use permits. The Board is forecasted to approve six special use permits by the end of FY 2021. Pending any economic disturbances from the coronavirus pandemic, the Board will likely approve many more permits in the upcoming fiscal year.

|                      | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Forecasted | FY 2022<br>Forecasted |
|----------------------|-------------------|-------------------|-----------------------|-----------------------|
| Meetings             | 13                | 12                | 15                    | 13                    |
| Work Sessions        | 11                | 12                | 17                    | 16                    |
| Resolutions          | 13                | 20                | 6                     | 12                    |
| Ordinance Amendments | 3                 | 0                 | 0                     | 1                     |
| Rezonings            | 0                 | 1                 | 2                     | 1                     |
| Special Use Permits  | 6                 | 1                 | 6                     | 6                     |

## Board of Supervisors

### Budget – General Fund

|  | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|--|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Expenditure Summary</b>               |                   |                   |                    |                     |                    |
| Personnel                                | \$ 96,504         | \$ 88,627         | \$ 93,626          | \$ 93,626           | \$ 84,620          |
| Operations and Maintenance               | 24,670            | 169,912           | 96,200             | 96,200              | 54,100             |
| <b>Total Expenditures</b>                | <b>\$ 121,174</b> | <b>\$ 258,539</b> | <b>\$ 189,826</b>  | <b>\$ 189,826</b>   | <b>\$ 138,720</b>  |
| <b>Personnel Detail</b>                  |                   |                   |                    |                     |                    |
| Salaries                                 | \$ 35,900         | \$ 36,176         | \$ 35,900          | \$ 35,900           | \$ 35,900          |
| FICA Taxes                               | 1,577             | 1,626             | 2,754              | 2,754               | 2,746              |
| Health Insurance                         | 59,027            | 50,825            | 54,972             | 54,972              | 45,974             |
| <b>Total - Personnel</b>                 | <b>\$ 96,504</b>  | <b>\$ 88,627</b>  | <b>\$ 93,626</b>   | <b>\$ 93,626</b>    | <b>\$ 84,620</b>   |
| <b>Operations and Maintenance Detail</b> |                   |                   |                    |                     |                    |
| Advertising                              | \$ 2,871          | \$ 3,352          | \$ 3,000           | \$ 3,000            | \$ 3,000           |
| Books and Subscriptions                  | 75                | 16                | -                  | -                   | -                  |
| Contractual Services                     | -                 | 152,241           | 65,000             | 65,000              | 25,000             |
| Conventions and Education                | 156               | 5                 | 2,000              | 2,000               | 2,000              |
| Dues and Associations                    | 5,451             | 5,486             | 5,600              | 5,600               | 5,600              |
| Employee Events                          | -                 | -                 | 3,500              | 3,500               | 3,500              |
| Meals and Lodging                        | 1,695             | 275               | 1,000              | 1,000               | 1,000              |
| Postage                                  | 494               | -                 | 500                | 500                 | 500                |
| Printing and Binding                     | 2,922             | 1,855             | 3,500              | 3,500               | 3,500              |
| Public Office Liability Insurance        | 10,839            | 6,640             | 12,100             | 12,100              | 10,000             |
| Telecommunications                       | 120               | -                 | -                  | -                   | -                  |
| Miscellaneous                            | 47                | 42                | -                  | -                   | -                  |
| <b>Total - O&amp;M</b>                   | <b>\$ 24,670</b>  | <b>\$ 169,912</b> | <b>\$ 96,200</b>   | <b>\$ 96,200</b>    | <b>\$ 54,100</b>   |

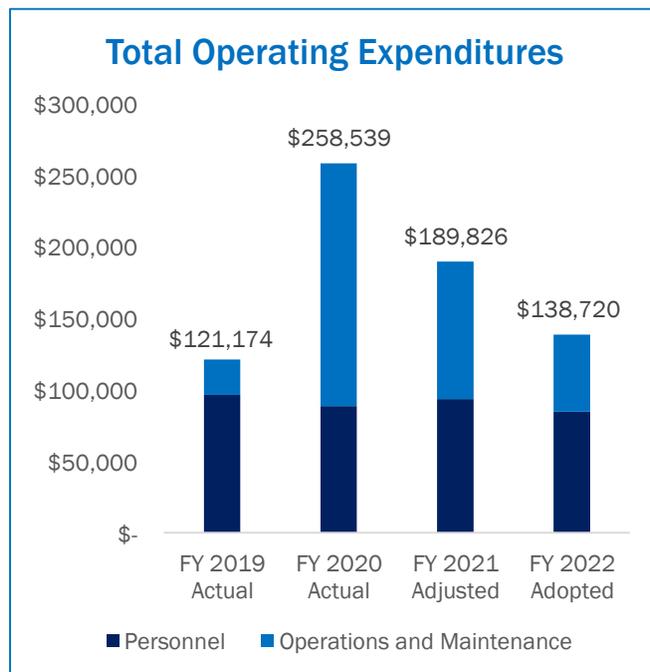
# Board of Supervisors

## Staffing

The County’s Board has always had a staff count of zero. Although the Supervisors receive pay and benefits, they are not considered employees of the County. Instead, they are elected officials. Any position appointed by the Board is included in the staff count for the department associated with that position. For example, the appointed County Administrator position is included in the count for the County Administration department.

## Budget Analysis

The FY 2022 expenditure budget for the Board is much lower than the previous two years, and the level of spending is comparable to FY 2019. There has been a slight decrease in personnel costs due to a change in health insurance plans. The most noticeable cost decrease is in operations, which is due to the change in contractual services. In FY 2020, the Board paid for services related to the public safety radio system, which will be implemented during the upcoming fiscal year. In FY 2021, the Board worked with The Berkeley Group, a consulting firm, during its discussions on the solar ordinance. Unlike the past two years, in FY 2022, the Board does not plan on needing additional contractual services. This will help realign their spending with their goal to maintain the County’s tax rates.



## Commissioner of the Revenue

The Commissioner of the Revenue is a constitutional officer, who is elected at-large for a four-year term. As Chief Tax Assessor of the County, the Commissioner and her staff are responsible for the assessment of taxes on real property, personal property, machinery and tools, motor carriers, mobile homes, aircraft, meals, and lodging. After completing the assessment process, the Office of the Commissioner of the Revenue (“the Office”) updates the Land Book and Personal Property Book. The assessment roll is then sent to the Office of the Treasurer for billing purposes. Additionally, the Office administers tax relief for the elderly and disabled persons. The Office also issues business licenses and assists with Virginia State Income Tax filings and estimated income taxes.

### Commissioner of the Revenue’s Programs

#### **Tax Assessment**

Identifies and values real estate. Assesses taxes on real property, personal property, machinery and tools, motor carriers, mobile homes, aircraft, meals, and lodging. Issues and renews business licenses.

#### **Tax Exemptions and Deferrals**

Administers tax relief programs, such as Tax Relief for the Elderly and Disabled and Tax Relief for Disabled Veterans and their surviving spouses. Oversees Land Use program.

#### **Tax Compliance**

Audits taxes and conducts field inspections.

# Commissioner of the Revenue

## Strategic Goals, Objectives, and Measures

The mission of the Commissioner of the Revenue is to contribute to the success, growth, and stability of the community by applying Virginia State and Page County tax laws with uniformity. This includes the following goals:

1. Fairly and equitably identifying and assessing all sources of revenue to which the County is entitled.
2. Providing citizens with accurate and useful information concerning revenue assessments.
3. Providing County officials with precise and constructive information from which decisions can be made to best service the citizens and businesses of the County.
4. Safeguarding the personal financial records.
5. Providing citizens with the level of service they expect and deserve by communicating in an open, honest, and timely fashion.

### FY 2022 Objective

**Description:** Implement the new [cigarette tax](#) program if the Board of Supervisors approves the ordinance. The Office plans to do so without hiring additional staff.

**Measure:** The County estimates that this new program will generate \$50,000 in revenue each year.

### Historical Performance Measures

|                                | TY 2019<br>Actual | TY 2020<br>Actual |
|--------------------------------|-------------------|-------------------|
| <b>Real Estate</b>             |                   |                   |
| Parcels of Land                | 23,000            | 23,000            |
| Real Estate Transfers          | 2,033             | 1,979             |
| Tax Relief Applications        | 380               | 376               |
| Reassessment and New Constr.   | 759               | 844               |
| <b>Personal Property</b>       |                   |                   |
| Personal Property Assessments  | 36,817            | 36,601            |
| PPTRA Compliance               | 24,564            | 24,512            |
| Vehicle License Fees Assessed  | 16,662            | 16,787            |
| <b>State Income</b>            |                   |                   |
| State Tax Returns Processes    | 644               | 480               |
| Estimate State Tax Assessments | 195               | 181               |
| <b>Other</b>                   |                   |                   |
| Business License Accounts      | 824               | 847               |
| Excise Tax Accounts            | 239               | 235               |

## Commissioner of the Revenue

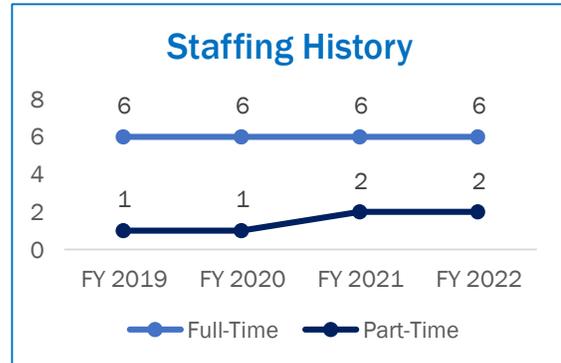
### Budget – General Fund

|  | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|--|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Expenditure Summary</b>               |                   |                   |                    |                     |                    |
| Personnel                                | \$ 467,862        | \$ 473,233        | \$ 483,117         | \$ 483,117          | \$ 506,443         |
| Operations and Maintenance               | 33,551            | 32,670            | 46,306             | 46,306              | 48,506             |
| <b>Total Expenditures</b>                | <b>\$ 501,413</b> | <b>\$ 505,903</b> | <b>\$ 529,423</b>  | <b>\$ 529,423</b>   | <b>\$ 554,949</b>  |
| <b>Personnel Detail</b>                  |                   |                   |                    |                     |                    |
| Salaries                                 | \$ 314,134        | \$ 325,795        | \$ 338,195         | \$ 338,195          | \$ 344,406         |
| Part-Time Wages                          | 10,283            | 7,779             | 5,000              | 5,000               | 15,000             |
| FICA Taxes                               | 22,051            | 23,065            | 25,884             | 25,884              | 27,326             |
| Virginia Retirement System               | 33,617            | 34,894            | 39,416             | 39,416              | 42,348             |
| Health Insurance                         | 83,660            | 77,418            | 70,222             | 70,222              | 72,748             |
| Group Term Life Insurance                | 4,117             | 4,282             | 4,400              | 4,400               | 4,615              |
| <b>Total - Personnel</b>                 | <b>\$ 467,862</b> | <b>\$ 473,233</b> | <b>\$ 483,117</b>  | <b>\$ 483,117</b>   | <b>\$ 506,443</b>  |
| <b>Operations and Maintenance Detail</b> |                   |                   |                    |                     |                    |
| Advertising                              | \$ 241            | \$ -              | \$ 1,000           | \$ 1,000            | \$ 1,000           |
| Books and Subscriptions                  | 980               | 819               | 600                | 600                 | 600                |
| Contractual Services                     | 18,236            | 20,384            | 21,306             | 21,306              | 21,306             |
| Conventions and Education                | 2,435             | 3,209             | 4,500              | 4,500               | 4,500              |
| Dues and Associations                    | 1,285             | 1,845             | 1,800              | 1,800               | 1,800              |
| Meals and Lodging                        | 4,370             | 2,899             | 5,500              | 5,500               | 5,500              |
| Mileage                                  | 308               | 189               | 1,500              | 1,500               | 1,500              |
| Postal Services                          | 4,012             | 1,037             | 5,800              | 5,800               | 8,000              |
| Printing and Binding                     | 1,338             | 877               | 1,500              | 1,500               | 1,500              |
| Repairs and Maintenance                  | 189               | 1,401             | 2,800              | 2,800               | 2,800              |
| Miscellaneous                            | 157               | 10                | -                  | -                   | -                  |
| <b>Total - O&amp;M</b>                   | <b>\$ 33,551</b>  | <b>\$ 32,670</b>  | <b>\$ 46,306</b>   | <b>\$ 46,306</b>    | <b>\$ 48,506</b>   |
| <b>Net Cost of Personnel</b>             |                   |                   |                    |                     |                    |
| Total Personnel Cost                     | \$ 467,862        | \$ 473,233        | \$ 483,117         | \$ 483,117          | \$ 506,443         |
| Less: Commonwealth Aid                   | 140,302           | 144,666           | 147,803            | 147,803             | 184,123            |
| <b>Net Cost of Personnel</b>             | <b>\$ 327,560</b> | <b>\$ 328,567</b> | <b>\$ 335,314</b>  | <b>\$ 335,314</b>   | <b>\$ 322,320</b>  |

# Commissioner of the Revenue

## Staffing

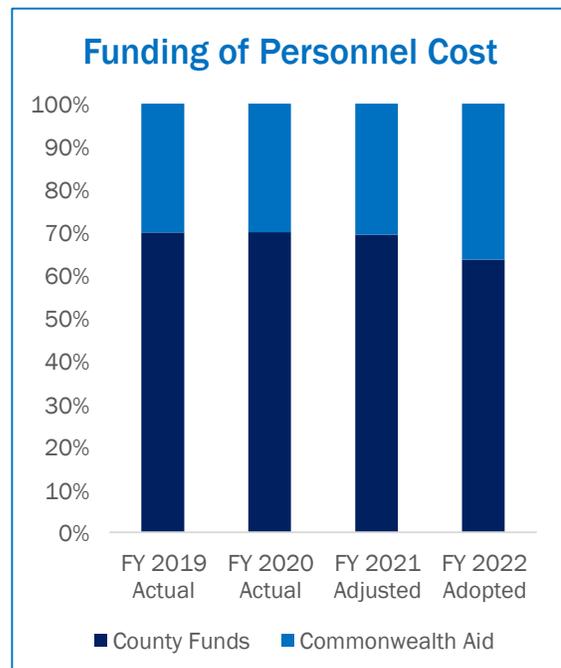
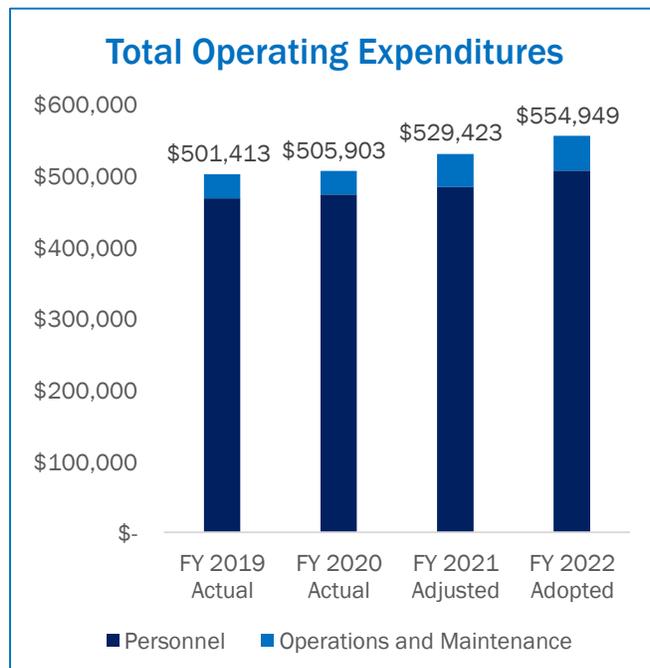
In FY 2021, a Deputy was hired to help with administrative support after a full-time employee switched to working part-time. For FY 2022, the staff level is expected to stay at six full-time employees and two part-time employees. Since the Commissioner is an elected official, this position is not included in the staff count. The personnel cost is partially funded by the State’s Compensation Board.



## Budget Analysis

For FY 2022, the total expenditures have risen to \$554,949, and most of that increase is a result of pay raises and an increase in part-time wages. As mentioned in the Staffing section, a full-time employee switched to working part-time during FY 2021. A full-time employee was hired to fill the vacant position. As a result, part-time wages were increased.

Although the expenditures have increased overall, this department will be funded with less local tax funds in FY 2022. Due to the Commonwealth’s minimum wage increase, the State’s Compensation Board will increase its share of the personnel cost. Compared to FY 2021, this will result in an estimated savings in local tax funds of \$12,994. However, due to an increase of \$2,200 in the cost of postal services, the department-wide savings in local tax funds is an estimated \$10,794.



## Commissioner of the Revenue

## Assessment

The Department of Real Estate Assessment accounts for the complete reassessment of all real property within the County. According to the Code of Virginia, general reassessments must occur every six years for counties with a population of 50,000 or less. The County's Board of Supervisors have elected to have reassessments every four years. During each assessment cycle, an independent appraisal firm is hired to value each property. These values are used by the Office of the Commissioner of Revenue when calculating tax amounts. The current assessment cycle began in FY 2020 and is expected to conclude near the end of FY 2021.

The Board of Supervisors appoints the Board of Equalization (BOE), which is confirmed by the Circuit Court. The BOE hears objections of the assessments and can raise, lower, or affirm any real estate value. A Clerk to the Board of Equalization is hired by the County to process appeal applications. Taxpayers can appeal decisions made by the BOE to the Circuit Court.

For budgeting purposes, funds are appropriated for the reassessment every year, regardless of if an assessment is occurring during that fiscal year. This is done so that funds can be set aside over time for the related expenditures.

### Assessment's Programs

#### Assessment

Analyze sales information throughout the County to account for changes in real property value. Conduct field inspections. Administer abatements for eligible renovated properties and determine eligibility of applications for tax exempt status. Create the County's Land Book.

#### Board of Equalization

Hear appeals and objections of the assessments. Make adjustments to real property values, as necessary.

# Commission of the Revenue

# Assessment

## Budget – General Fund

|                           | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|---------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Expenditure Detail</b> |                   |                   |                    |                     |                    |
| Consulting Services       | \$ -              | \$ 343,485        | \$ 80,000          | \$ 230,000          | \$ 120,000         |
| <b>Total Expenditures</b> | <b>\$ -</b>       | <b>\$ 343,485</b> | <b>\$ 80,000</b>   | <b>\$ 230,000</b>   | <b>\$ 120,000</b>  |

## Staffing

Although there are no budgeted personnel expenditures, there are three temporary positions paid with a portion of the funds appropriated for consulting services. In FY 2021, the BOE was appointed and a Clerk was hired to process and hear appeals. The current assessment cycle is expected to conclude near the end of FY 2021. These temporary positions have not been included in the overall staff count.

## Budget Analysis

As shown in the table above, there was a substantial adjustment made to the FY 2021 adopted budget. Due to the assessment taking longer than expected, additional funds were needed to cover the cost of the current reassessment cycle. The additional time needed for the assessment is likely due to the valuations of the new constructions throughout the County. Normally \$80,000 to \$100,000 is set aside every year to prepare for the cost. Due to the higher expense in FY 2021, \$120,000 has been budgeted in FY 2022.

## County Administrator

The County Administrator is appointed by the Board of Supervisors (Board) and works directly with the Board in determining the strategic direction of the County. Along with the Assistant County Administrator, the County Administrator manages the day-to-day operations of the County and oversees the departments under the direct control of the Board, pursuant to County ordinances and regulations. The County Administrator acts as the Board's liaison to the Constitutional Officers, Courts, School Board, and local branches of State agencies. Staff informs the Board of the County's financial condition; prepares, presents, and administers the County's budget; and approves purchases and expenditures. Additionally, staff is responsible for preparation of the Board's agendas, minutes, and other activities. The County Administrator and Assistant County Administrator serve as the Director and Deputy Director of Emergency Management, respectively.

### County Administrator's Programs

#### Administration

Manages day-to-day operations of the County and oversees the department under the direct control of the Board. Provides administrative support to the Board of Supervisors and is responsible for implementing their directives as they pertain to agendas, meetings, resolutions, and constituent services. Attends and helps facilitate Board's meetings and work sessions. Prepares Board's agendas and minutes. Prepares, presents, and administers the County's budget. Approves purchases and expenditures, including payroll.

#### Emergency Management

Manages the emergency management program and the County's Emergency Operations Center during local emergencies. Conducts emergency management training and exercises.

# County Administrator

## Budget – General Fund

|  | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|--|-------------------|-------------------|--------------------|---------------------|--------------------|
|--|-------------------|-------------------|--------------------|---------------------|--------------------|

### Expenditure Summary

|                            |                   |                   |                   |                   |                   |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Personnel                  | \$ 311,005        | \$ 319,868        | \$ 326,728        | \$ 326,728        | \$ 344,008        |
| Operations and Maintenance | 6,499             | 5,061             | 8,600             | 8,600             | 9,150             |
| <b>Total Expenditures</b>  | <b>\$ 317,504</b> | <b>\$ 324,929</b> | <b>\$ 335,328</b> | <b>\$ 335,328</b> | <b>\$ 353,158</b> |

### Personnel Detail

|                            |                   |                   |                   |                   |                   |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Salaries                   | \$ 221,016        | \$ 229,365        | \$ 234,465        | \$ 234,465        | \$ 246,185        |
| Part-Time Wages            | -                 | 950               | -                 | -                 | -                 |
| FICA Taxes                 | 14,217            | 14,835            | 17,937            | 17,937            | 18,712            |
| Virginia Retirement System | 23,530            | 24,455            | 26,970            | 26,970            | 29,838            |
| Health Insurance           | 49,345            | 47,249            | 44,306            | 44,306            | 45,974            |
| Group Term Life Insurance  | 2,897             | 3,014             | 3,050             | 3,050             | 3,299             |
| <b>Total - Personnel</b>   | <b>\$ 311,005</b> | <b>\$ 319,868</b> | <b>\$ 326,728</b> | <b>\$ 326,728</b> | <b>\$ 344,008</b> |

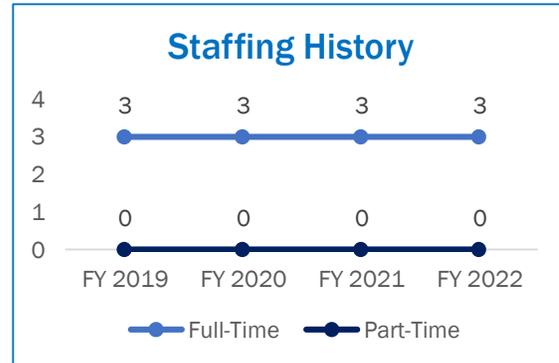
### Operations and Maintenance Detail

|                           |                 |                 |                 |                 |                 |
|---------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Books and Subscriptions   | 303             | 32              | 300             | 300             | 300             |
| Conventions and Education | 1,245           | 555             | 1,700           | 1,700           | 1,700           |
| Dues and Associations     | 189             | 189             | 1,000           | 1,000           | 1,000           |
| Maintenance Services      | 3,136           | 3,487           | 3,500           | 3,500           | 3,800           |
| Meals and Lodging         | 804             | (66)            | 1,000           | 1,000           | 1,000           |
| Mileage                   | 19              | 20              | -               | -               | -               |
| Postal Services           | 167             | 62              | 200             | 200             | 200             |
| Telecommunications        | 614             | 669             | 500             | 500             | 800             |
| Vehicle Fuel              | 22              | 77              | 400             | 400             | 350             |
| Miscellaneous             | -               | 36              | -               | -               | -               |
| <b>Total - O&amp;M</b>    | <b>\$ 6,499</b> | <b>\$ 5,061</b> | <b>\$ 8,600</b> | <b>\$ 8,600</b> | <b>\$ 9,150</b> |

# County Administrator

## Staffing

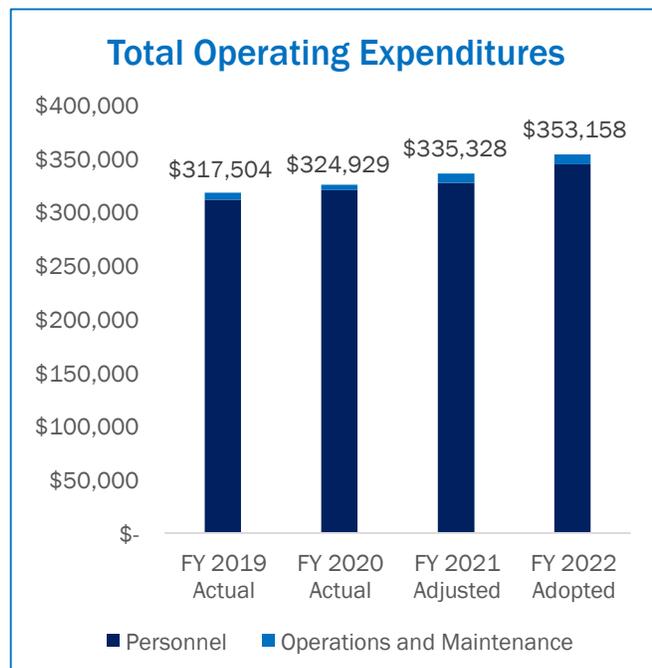
The Office of the County Administrator has three full-time positions, which include the County Administrator, Assistant County Administrator, and an office aide. Except for one temporary part-time worker in FY 2020, the staff level has remained unchanged for many years and is not expected to change in the near future. The temporary worker was not included in the history table due to working for only one month.



## Budget Analysis

The County Administrator’s budget mostly consists of personnel cost for the three full-time positions. For the past few years, the County Administrator’s budget has remained steady. In FY 2022, there will be an increase in personnel expenses due to the Board approving a five percent pay raise for staff. Additionally, there are very small increases in maintenance services and telecommunication costs. This is due to the increase cost of doing business.

For FY 2022, the County Administrator requested funds in the capital improvement budget to purchase a fleet vehicle. The vehicle that was previously used by this department was transferred to Planning and Community Development.



## County Attorney

The Office of the County Attorney directly reports to the Board of Supervisors (Board). Rather than appointing a County Attorney, the Board has elected to hire a legal firm to carry out the responsibilities of this Office. Responsibilities of this Office include providing legal representation and advice to the Board of Supervisors, County Administrator, County Departments, School Board, the Board of Zoning Appeals, Planning Commission, and other County entities. Additionally, this Office prosecutes violations of County Ordinances.

### County Attorney’s Programs

#### Legal Services

Provides legal advice to the County boards, departments, commissions, and agencies. Represents the County in judicial proceedings. Drafts and reviews ordinances, contracts, and real estate documents. Pursues collections of delinquent tax bills.

### Budget – General Fund

|                           | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|---------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Expenditure Detail</b> |                   |                   |                    |                     |                    |
| Consulting Services       | \$ 174,862        | \$ 131,906        | \$ 125,000         | \$ 125,000          | \$ 125,000         |
| Contractual Services      | 3,583             | 5,888             | 5,500              | 5,500               | 5,500              |
| Court Appointed Attorney  | 4,099             | 1,851             | 8,000              | 8,000               | 8,000              |
| Other Legal Services      | 50,000            | -                 | -                  | -                   | -                  |
| Bond Council              | 649               | -                 | -                  | -                   | -                  |
| <b>Total Expenditures</b> | <b>\$ 233,193</b> | <b>\$ 139,645</b> | <b>\$ 138,500</b>  | <b>\$ 138,500</b>   | <b>\$ 138,500</b>  |

### Staffing

Since the responsibilities of this Office are outsourced to a third-party legal firm, the County has not hired any staff.

### Budget Analysis

Due to the unexpected nature of lawsuits and judicial proceedings, the budgeting for this Office can be a challenge. Fortunately, the County has not been involved in many lawsuits, except for those in FY 2019, which caused an increase in legal costs. Since FY 2020, the annual budget has remained below \$140,000. Currently, the County is not expecting to be involved in any major lawsuits in the near future.

## Elections and Voter Registration

Voter Registration includes the County's Electoral Board (Board) and Office of the General Registrar. Their functions are guided by the Constitution of the United States, Virginia Election Laws, and the Department of Elections.

The Electoral Board is a three-member board appointed by the Circuit Court to administer the election laws and other regulations established by the State Board of Elections. Two members must be of the same political party as the sitting Governor. The third member must be of the political party that received the second highest number of votes in the most recent gubernatorial election. Each member serves a three-year term. The terms are staggered so that one expires each year.

The General Registrar is appointed by the Electoral Board for a four-year term. The Office of the General Registrar is responsible for voter registration and the coordination of elections, which includes absentee and early voting.

### Elections and Voter Registration's Programs

#### Elections

Coordinates elections, which includes overseeing absentee and early voting. Processes candidate filings and election results.

#### Voter Registration

Processes voter registration applications. Maintains accurate and current voter registration records.

#### Mission

The mission of the Office of the General Registrar is to provide opportunities for all qualified citizens of the County of Page to register to vote; to promote the integrity of the electoral process by maintaining accurate and current voter registration records used in elections; too coordinate elections so they are conducted in a manner that secures the qualified citizen's right to vote and ensures that the results accurately reflect the voters' will.

# Elections and Voter Registration

## Budget – General Fund

|                        | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Electoral Board</b> |                   |                   |                    |                     |                    |

### Expenditure Summary

|                            |                  |                  |                  |                  |                  |
|----------------------------|------------------|------------------|------------------|------------------|------------------|
| Personnel                  | \$ 13,863        | \$ 22,342        | \$ 21,319        | \$ 21,319        | \$ 28,496        |
| Operations and Maintenance | 17,697           | 32,216           | 37,945           | 37,945           | 40,122           |
| <b>Total Expenditures</b>  | <b>\$ 31,560</b> | <b>\$ 54,558</b> | <b>\$ 59,264</b> | <b>\$ 59,264</b> | <b>\$ 68,618</b> |

### Personnel Detail

|                          |                  |                  |                  |                  |                  |
|--------------------------|------------------|------------------|------------------|------------------|------------------|
| Salaries                 | \$ 7,967         | \$ 8,028         | \$ 7,820         | \$ 7,820         | \$ 7,968         |
| Part-Time Wages          | 5,286            | 13,699           | 12,000           | 12,000           | 19,000           |
| FICA Taxes               | 610              | 615              | 1,499            | 1,499            | 1,528            |
| <b>Total - Personnel</b> | <b>\$ 13,863</b> | <b>\$ 22,342</b> | <b>\$ 21,319</b> | <b>\$ 21,319</b> | <b>\$ 28,496</b> |

### Operations and Maintenance Detail

|                           |                  |                  |                  |                  |                  |
|---------------------------|------------------|------------------|------------------|------------------|------------------|
| Contractual Services      | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             |
| Conventions and Education | 402              | (689)            | 2,700            | 2,700            | 4,150            |
| Dues and Associations     | 180              | 180              | 200              | 200              | 200              |
| Maintenance Services      | 5,719            | 12,776           | 6,500            | 6,500            | 6,472            |
| Meals and Lodging         | 2,502            | 1,139            | 2,500            | 2,500            | 2,000            |
| Mileage                   | 58               | 91               | 200              | 200              | 150              |
| Postal Services           | 804              | 1,809            | 1,845            | 1,845            | 2,000            |
| Printing and Binding      | 7,419            | 12,544           | 22,000           | 22,000           | 22,000           |
| Repairs and Maintenance   | 581              | 4,096            | 2,000            | 2,000            | 3,150            |
| Miscellaneous             | 32               | 270              | -                | -                | -                |
| <b>Total - O&amp;M</b>    | <b>\$ 17,697</b> | <b>\$ 32,216</b> | <b>\$ 37,945</b> | <b>\$ 37,945</b> | <b>\$ 40,122</b> |

## Elections and Voter Registration

### Budget – General Fund (Continued)

|                                   | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|-----------------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>General Registrar</b>          |                   |                   |                    |                     |                    |
| <b>Expenditure Summary</b>        |                   |                   |                    |                     |                    |
| Personnel                         | \$ 106,526        | \$ 110,672        | \$ 108,409         | \$ 108,409          | \$ 114,799         |
| Operations and Maintenance        | 2,182             | 3,514             | 5,005              | 5,005               | 5,965              |
| <b>Total Expenditures</b>         | <b>\$ 108,708</b> | <b>\$ 114,186</b> | <b>\$ 113,414</b>  | <b>\$ 113,414</b>   | <b>\$ 120,764</b>  |
| <b>Personnel Detail</b>           |                   |                   |                    |                     |                    |
| Salaries                          | \$ 52,126         | \$ 54,095         | \$ 55,298          | \$ 55,298           | \$ 58,063          |
| Part-Time Wages                   | 28,721            | 30,916            | 29,000             | 29,000              | 29,000             |
| FICA Taxes                        | 5,239             | 5,571             | 4,231              | 4,231               | 6,632              |
| Virginia Retirement System        | 5,549             | 5,768             | 6,354              | 6,354               | 7,037              |
| Health Insurance                  | 14,208            | 13,611            | 12,806             | 12,806              | 13,289             |
| Group Term Life Insurance         | 683               | 711               | 720                | 720                 | 778                |
| <b>Total - Personnel</b>          | <b>\$ 106,526</b> | <b>\$ 110,672</b> | <b>\$ 108,409</b>  | <b>\$ 108,409</b>   | <b>\$ 114,799</b>  |
| <b>Operations and Maintenance</b> |                   |                   |                    |                     |                    |
| Advertising                       | \$ 195            | \$ 1,011          | \$ 840             | \$ 840              | \$ 900             |
| Books and Subscriptions           | 125               | 137               | 115                | 115                 | 115                |
| Conventions and Education         | 300               | 539               | 500                | 500                 | 2,000              |
| Dues and Associations             | 180               | 250               | 200                | 200                 | 200                |
| Meals and Lodging                 | 792               | 663               | 1,500              | 1,500               | 1,000              |
| Mileage                           | 90                | 74                | 250                | 250                 | 150                |
| Postal Services                   | 496               | 840               | 1,500              | 1,500               | 1,500              |
| Printing and Binding              | 4                 | -                 | -                  | -                   | -                  |
| Repairs and Maintenance           | -                 | -                 | 100                | 100                 | 100                |
| Miscellaneous                     | -                 | 12                | -                  | -                   | -                  |
| Coronavirus Relief Funds          | -                 | -                 | -                  | 54,791              | -                  |
| <b>Total - O&amp;M</b>            | <b>\$ 2,182</b>   | <b>\$ 3,526</b>   | <b>\$ 5,005</b>    | <b>\$ 59,796</b>    | <b>\$ 5,965</b>    |

# Elections and Voter Registration

## Budget – General Fund (Continued)

|  | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|--|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Total – Electoral Board and General Registrar</b> |                   |                   |                    |                     |                    |

### Expenditure Summary

|                            |                   |                   |                   |                   |                   |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Personnel                  | \$ 120,389        | \$ 133,014        | \$ 129,728        | \$ 129,728        | \$ 143,295        |
| Operations and Maintenance | 19,879            | 35,730            | 42,950            | 42,950            | 46,087            |
| <b>Total Expenditures</b>  | <b>\$ 140,268</b> | <b>\$ 168,744</b> | <b>\$ 172,678</b> | <b>\$ 172,678</b> | <b>\$ 189,382</b> |

### Net Cost of Personnel

|                        |                  |                  |                  |                  |                  |
|------------------------|------------------|------------------|------------------|------------------|------------------|
| Total Personnel Cost   | \$ 120,389       | \$ 133,014       | \$ 129,728       | \$ 129,728       | \$ 143,295       |
| Less: Commonwealth Aid | 37,500           | 50,061           | 38,481           | 38,481           | 44,057           |
| <b>Net Cost</b>        | <b>\$ 82,889</b> | <b>\$ 82,953</b> | <b>\$ 91,247</b> | <b>\$ 91,247</b> | <b>\$ 99,238</b> |

## Staffing

Elections and Voter Registration account for the General Registrar, two part-time employees, and the three Electoral Board members. The Board members are considered part-time positions. During FY 2021, employees were hired temporarily by the Electoral Board to help facilitate early voting. These temporary positions are not included in the staff count. For FY 2022, enough funds have been appropriated to provide for the additional staff to help facilitate early voting during the next election. The personnel costs associated with the Electoral Board members and General Registrar are partially funded by the Commonwealth.



# Elections and Voter Registration

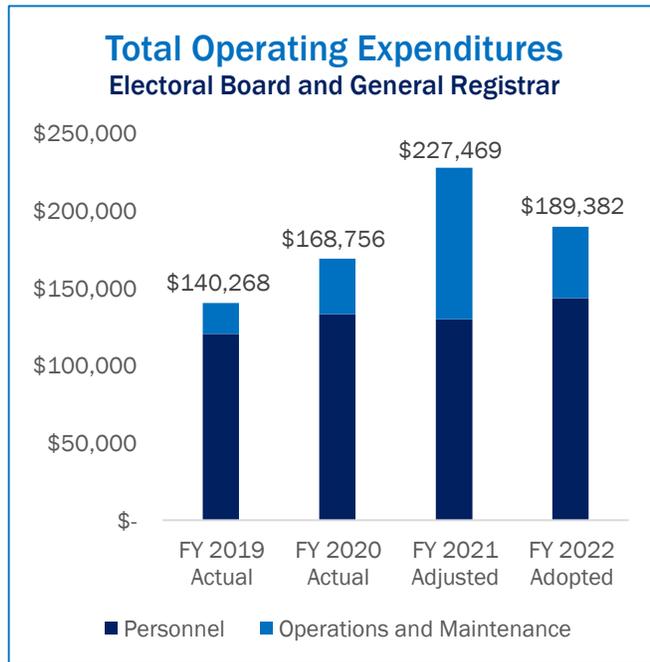
## Budget Analysis

### Electoral Board

The budget for the Electoral Board accounts for expenditures associated with the members, poll workers, and early voting staff. Although it is not shown in the approved or adopted budgets for FY 2021, the funds used for part-time expenditures exceeded \$17,000. Consequently, \$19,000 has been budgeted for FY 2022. This increase is due to needing additional staff to facilitate early voting.

### General Registrar

The budget for the General Registrar accounts for the Registrar and two part-time positions. In FY 2021, there was a large increase in the budget for operations and maintenance. The Office of the General Registrar received coronavirus relief funds from the Federal government, which were used to pay for the increased costs related to the pandemic. In FY 2022, the budget is likely to return to a more normal level; however, there is an increase in Conventions and Education so that staff can attend additional conferences and workshops.



## Finance

The Department of Finance is responsible for the County's financial management and budgeting. This includes recording, analyzing, and reporting of financial data and information; creating and monitoring the budget; processing payroll; and procurement activities. Additionally, this department works in conjunction with the Office of the Treasurer to ensure the financial integrity of the County's operations. Whereas the Office of the Treasurer deals with accounts receivable, the Department of Finance handles accounts payable. Finance disburses the appropriate funds to vendors for goods and services rendered to the County.

In the County's accounting system, Purchasing is listed as a separate department; however, in this document, it is included in the Department of Finance since Purchasing's only employee is shared with Finance. Pursuant to §15.2-414 of the Code of Virginia and Chapter 22 of the Page County Code, Purchasing is responsible for competitively buying all office supplies and furniture. Most of the County's office supplies expenditures are included in the Purchasing budget; however, copier lease costs are not included in the Purchasing budget. Instead, those expenditures are budgeted in the departments using those copiers.

### Finance Programs

#### Accounting and Reporting

Processes and records payments to vendors. Processes employee payroll. Prepares tax documents, such as quarterly and annual payroll reports, W-2 Forms, and 1099 Forms. Manages grants and their reporting requirements. Prepares monthly financial reports. Maintains fixed asset reports. Coordinates the annual audit and produces the Comprehensive Annual Financial Report.

#### Budget

Supports the County Administrator in the preparation, analysis, and monitoring of the County's operating and capital budgets. Presents to the Board of Supervisors requests for budget amendments and appropriations.

#### Procurement

Coordinates the advertisement and receipt of bids. Engages in contracts with vendors. Acquires office supplies and furniture for the County's departments.

#### Risk Management

Administer the County's liability insurance, which includes processing claims and reimbursement payments.

# Finance

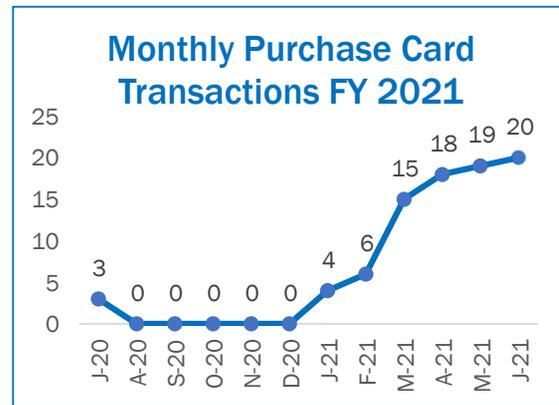
## Strategic Goals, Objectives, and Measures

The mission of the Department of Finance is to support the County's financial integrity by providing fiscal services and reporting information in a timely, transparent manner. For FY 2022, this department has three main objectives.

### Objective 1

**Description:** Implement a County-wide [purchase card system](#) to expedite the purchasing and transaction recording processes. This allows the department to pay one vendor, the bank, as opposed to the multiple vendors.

**Measure:** The line graph shows the increasing number of transactions made with purchase cards in FY 2021. Testing of the purchase card system began in early FY 2021. The full implementation is expected to be in FY 2022.



### Objective 2

**Description:** [Increase transparency](#) in budgeting by revamping the County's budget book.

**Measure:** The appropriate measure is qualitative rather than quantitative. The document for the FY 2022 Adopted Budget contains more information than ever before, such as a transmittal letter, departmental objectives and measures, and information on staff levels.

### Objective 3

**Description:** Continue [reducing the County-wide cost of office supplies](#) by standardizing equipment and reducing lease payments on copiers and mailing machines.

**Measure:** In FY 2021, four departments received similar copiers under new contracts that will result in \$5,000 of yearly savings. This savings is included in the four departments' individual budgets. As other contracts come to term and are replaced with new ones, additional savings are expected.

# Finance

## Budget – General Fund

|                | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|----------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Finance</b> |                   |                   |                    |                     |                    |

### Expenditure Summary

|                            |                   |                   |                   |                   |                   |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Personnel                  | \$ 247,628        | \$ 236,994        | \$ 260,604        | \$ 226,956        | \$ 190,768        |
| Operations and Maintenance | 60,453            | 68,882            | 68,157            | 68,157            | 85,647            |
| <b>Total Expenditures</b>  | <b>\$ 308,081</b> | <b>\$ 305,876</b> | <b>\$ 328,761</b> | <b>\$ 295,113</b> | <b>\$ 276,415</b> |

### Personnel Detail

|                            |                   |                   |                   |                   |                   |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Salaries                   | \$ 158,388        | \$ 156,586        | \$ 170,784        | \$ 155,580        | \$ 138,464        |
| FICA Taxes                 | 9,284             | 9,489             | 13,065            | 11,903            | 10,525            |
| Virginia Retirement System | 16,981            | 16,541            | 18,169            | 16,660            | 16,782            |
| Health Insurance           | 60,899            | 52,360            | 56,179            | 40,615            | 23,142            |
| Group Term Life Insurance  | 2,076             | 2,018             | 2,407             | 2,198             | 1,855             |
| <b>Total - Personnel</b>   | <b>\$ 247,628</b> | <b>\$ 236,994</b> | <b>\$ 260,604</b> | <b>\$ 226,956</b> | <b>\$ 190,768</b> |

### Operations and Maintenance Detail

|                                  |                  |                  |                  |                  |                  |
|----------------------------------|------------------|------------------|------------------|------------------|------------------|
| Accounting and Auditing Services | \$ 49,141        | \$ 51,342        | \$ 55,800        | \$ 55,800        | \$ 73,800        |
| Books and Subscriptions          | 1,949            | 1,860            | 1,000            | 1,000            | 1,500            |
| Contractual Services             | 511              | -                | -                | -                | -                |
| Conventions and Education        | 2,247            | 4,881            | 5,157            | 5,157            | 3,867            |
| Dues and Associations            | 464              | 275              | 200              | 200              | 370              |
| Maintenance Services             | 2,309            | 2,288            | 2,600            | 2,600            | 2,600            |
| Meals and Lodging                | 408              | 458              | 1,000            | 1,000            | 1,000            |
| Mileage                          | 28               | 75               | 100              | 100              | 100              |
| Postal Services                  | 2,026            | 1,682            | 2,300            | 2,300            | 2,300            |
| Printing and Binding             | -                | 109              | -                | -                | 110              |
| Miscellaneous                    | 1,370            | 5,912            | -                | -                | -                |
| <b>Total - O&amp;M</b>           | <b>\$ 60,453</b> | <b>\$ 68,882</b> | <b>\$ 68,157</b> | <b>\$ 68,157</b> | <b>\$ 85,647</b> |

## Finance

### Budget – General Fund (Continued)

|                   | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|-------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Purchasing</b> |                   |                   |                    |                     |                    |

#### Expenditure Summary

|                            |                  |                  |                  |                  |                  |
|----------------------------|------------------|------------------|------------------|------------------|------------------|
| Personnel                  | \$ 4,364         | \$ 4,432         | \$ 6,535         | \$ 7,109         | \$ 3,899         |
| Operations and Maintenance | 44,356           | 44,584           | 42,445           | 42,445           | 48,000           |
| <b>Total Expenditures</b>  | <b>\$ 48,720</b> | <b>\$ 49,016</b> | <b>\$ 48,980</b> | <b>\$ 49,554</b> | <b>\$ 51,899</b> |

#### Personnel Detail

|                            |                 |                 |                 |                 |                 |
|----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Salaries                   | \$ 2,601        | \$ 2,702        | \$ 4,346        | \$ 4,820        | \$ 2,500        |
| FICA Taxes                 | 138             | 146             | 402             | 438             | 191             |
| Virginia Retirement System | 277             | 289             | 664             | 722             | 303             |
| Health Insurance           | 1,314           | 1,259           | 1,066           | 1,066           | 871             |
| Group Term Life Insurance  | 34              | 36              | 57              | 63              | 34              |
| <b>Total - Personnel</b>   | <b>\$ 4,364</b> | <b>\$ 4,432</b> | <b>\$ 6,535</b> | <b>\$ 7,109</b> | <b>\$ 3,899</b> |

#### Operations and Maintenance Detail

|                        |                  |                  |                  |                  |                  |
|------------------------|------------------|------------------|------------------|------------------|------------------|
| Office Supplies        | \$ 44,356        | \$ 44,584        | \$ 42,445        | \$ 42,445        | \$ 48,000        |
| <b>Total - O&amp;M</b> | <b>\$ 44,356</b> | <b>\$ 44,584</b> | <b>\$ 42,445</b> | <b>\$ 42,445</b> | <b>\$ 48,000</b> |

### Total

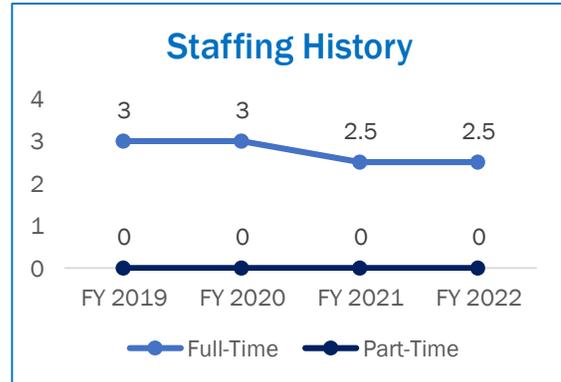
#### Expenditure Summary

|                            |                   |                   |                   |                   |                   |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Personnel                  | \$ 251,992        | \$ 241,426        | \$ 267,139        | \$ 234,065        | \$ 194,667        |
| Operations and Maintenance | 104,809           | 113,466           | 110,602           | 110,602           | 133,647           |
| <b>Total Expenditures</b>  | <b>\$ 356,801</b> | <b>\$ 354,892</b> | <b>\$ 377,741</b> | <b>\$ 344,667</b> | <b>\$ 328,314</b> |

# Finance

## Staffing

Although the staff level has remained somewhat constant over the past few years, there have been two major underlying changes. In FY 2020, one of the three positions was moved to Human Resources in FY 2020. Additionally, in FY 2020, a new full-time position was created to help with accounts payable tasks and grants. Since many of the grants are associated with the Department of Economic Development and Tourism, the cost of this new position will be evenly divided between the two departments starting in FY 2021. Consequently, the staff level in FY 2021 decreased to 2.5 full-time positions. The staff level is expected to remain the same in FY 2022 and beyond.



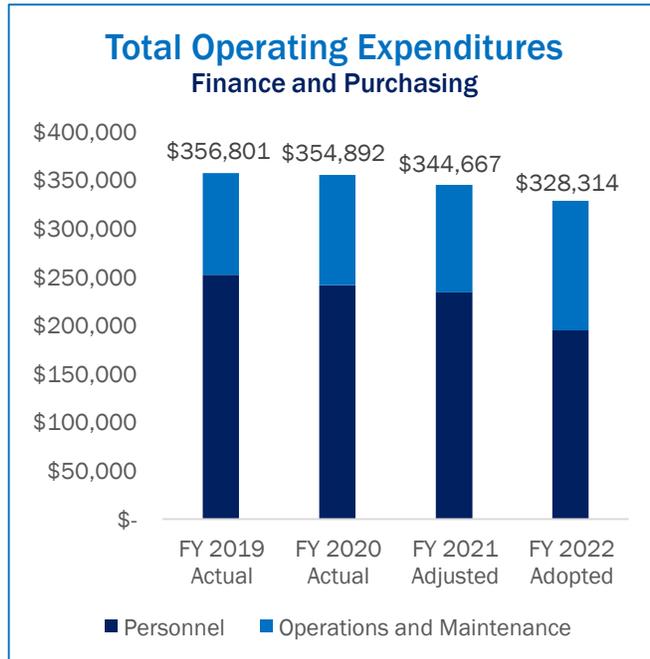
It is important to note that Finance and Purchasing share a position, which explains the small personnel cost in the Purchasing budget. Since Finance and Purchasing have been combined in this document, the position has been considered one full position in the staffing history graph.

# Finance

## Budget Analysis

### Finance

The budgeted expenditures for Finance are expected to decrease for the third year in a row. This decrease is caused by personnel changes. During FY 2021, there was a change in the department’s leadership. Additionally, as mentioned above, one of the department’s positions was moved to Human Resources and a new position was added. Since the new position is shared between the Department of Finance and Department of Economic Development and Tourism, Finance’s staff level decreased from 3 to 2.5 positions in FY 2021. The decreased staff level and change in leadership will cause the actual personnel cost for FY 2021 to be lower than the approved and adjusted budget amounts. This



decreased personnel cost is reflected in the approved budget amount for FY 2022.

Although the overall Finance budget is expected to decrease, there is a substantial increase in the cost of accounting and auditing services. Due to the change in the department’s leadership, accounting services will be required to help with the yearend accounting adjustments. It is expected that these services will not be needed in FY 2023; therefore, this department will likely have additional savings in the future.

### Purchasing

The Purchasing budget has remained relatively constant over the years; however, the cost of office supplies has increased slightly. This is a small increase, but it is important to note that it is caused by the combination of rising prices and new positions. As the County adds new positions, more office supplies will be needed, and the Purchasing budget will need to be increased.

## Geographical Information Systems

The Department of Geographic Information Systems (GIS) acts as the manager and custodian of the County's geographic data and spatial databases. The Department uses that data to generate static and interactive mapping for roads, addresses, land parcels, zoning, and planning. The Department is responsible for maintaining and updating parcels, E-911 addresses, and road names. Additionally, the GIS Department provides mapping services to the general public and County departments.

### Geographical Information Systems' Programs

#### Mapping

Develops, maintains, and updates the geospatial database. Maintains and creates digitized maps of all land parcels. Maintains Emergency Communication Center data and maps.

#### Addressing

Collects map coordinates and creates addresses and new roads as building permits are submitted requiring physical addresses. Researched addressing concerns as they occur. for all land parcels. Researches issues related to address creation.

#### Customer Service

Coordinates with customers to produce custom maps in a variety of formats. Creates data and maps for County departments for the purposes of emergency preparedness, comprehensive planning, assessment, rezoning applications, special use permits, grant applications, and other County programs and initiatives.

# Geographical Information Systems

## Strategic Goals, Objectives, and Measures

The mission of the Department of GIS is to build on own established foundation of geographic information to support County decision making. GIS will provide the technological vision and leadership to deploy appropriate spatial technologies that will contribute towards an enriched community. Hereby, GIS will reinvent, reengineer, and streamline government wherever spatial technology can contribute towards increased efficiencies, increased effectiveness, and reduced costs. For FY 2022, GIS has a few objectives, which are outlined below.

### Objective 1

**Description:** [Update the labeling of parcels](#) in tax maps and inserts in current ArcDesktop implementation of our paper maps.

**Measure:** The tax map series includes about 116 tax map exports and 77 insert exports. A quantifiable goal is to update, export, and upload 193 maps. This is expected to be completed by August in FY 2022.

### Objective 2

**Description:** [Update tax map and insert map documents](#) from ArcDesktop to ArcGIS Pro.

**Measure:** This will involve upgrading all parcel data and recreating the map series, which includes 116 tax map exports and 77 insert exports.

### Objective 3

**Description:** [Enter official subdivision plat geometry](#) into parcel data.

**Measure:** Add at least ten subdivisions into the database. The County has 131 subdivisions collectively, but not many have been digitized using coordinate geometry (COGO) tools.

# Geographical Information Systems

## Budget – General Fund

|                            | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|----------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Expenditure Summary</b> |                   |                   |                    |                     |                    |
| Personnel                  | \$ 87,412         | \$ 91,378         | \$ 93,155          | \$ 93,155           | \$ 97,880          |
| Operations and Maintenance | 28,216            | 30,049            | 37,742             | 37,742              | 48,897             |
| <b>Total Expenditures</b>  | <b>\$ 115,628</b> | <b>\$ 121,427</b> | <b>\$ 130,897</b>  | <b>\$ 130,897</b>   | <b>\$ 146,777</b>  |

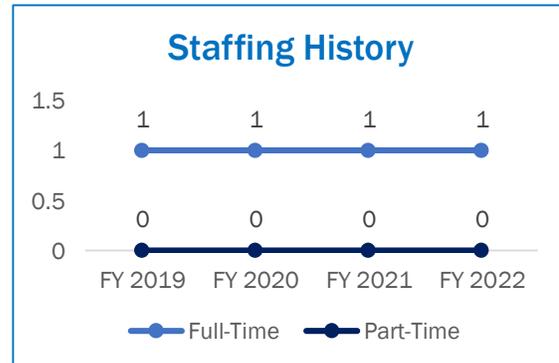
|                            |                  |                  |                  |                  |                  |
|----------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Personnel Detail</b>    |                  |                  |                  |                  |                  |
| Salaries                   | \$ 53,412        | \$ 55,429        | \$ 56,662        | \$ 56,662        | \$ 59,495        |
| Part-Time Wages            | 3,483            | 5,728            | 6,000            | 6,000            | 6,000            |
| FICA Taxes                 | 3,393            | 3,717            | 4,335            | 4,335            | 4,982            |
| Virginia Retirement System | 5,686            | 5,910            | 6,706            | 6,706            | 7,210            |
| Health Insurance           | 20,738           | 19,865           | 18,714           | 18,714           | 19,396           |
| Group Term Life Insurance  | 700              | 729              | 738              | 738              | 797              |
| <b>Total - Personnel</b>   | <b>\$ 87,412</b> | <b>\$ 91,378</b> | <b>\$ 93,155</b> | <b>\$ 93,155</b> | <b>\$ 97,880</b> |

|  |                  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|------------------|
| <b>Operations and Maintenance Detail</b> |                  |                  |                  |                  |                  |
| Books and Subscriptions                  | \$ -             | \$ -             | \$ 100           | \$ 100           | \$ 100           |
| Contractual Services                     | 6,160            | 6,472            | 6,534            | 6,534            | 6,534            |
| Conventions and Education                | 1,150            | 175              | 1,854            | 1,854            | 10,385           |
| Dues and Associations                    | 50               | 50               | 50               | 50               | 50               |
| Maintenance Services                     | 20,745           | 23,308           | 27,004           | 27,004           | 29,628           |
| Meals and Lodging                        | -                | -                | 300              | 300              | 300              |
| Mileage                                  | 9                | -                | 300              | 300              | 300              |
| Postal Services                          | 71               | 32               | 250              | 250              | 250              |
| Repairs and Maintenance                  | -                | -                | 600              | 600              | 600              |
| Vehicle Fuel                             | 31               | 12               | 750              | 750              | 750              |
| <b>Total - O&amp;M</b>                   | <b>\$ 28,216</b> | <b>\$ 30,049</b> | <b>\$ 37,742</b> | <b>\$ 37,742</b> | <b>\$ 48,897</b> |

# Geographical Information Systems

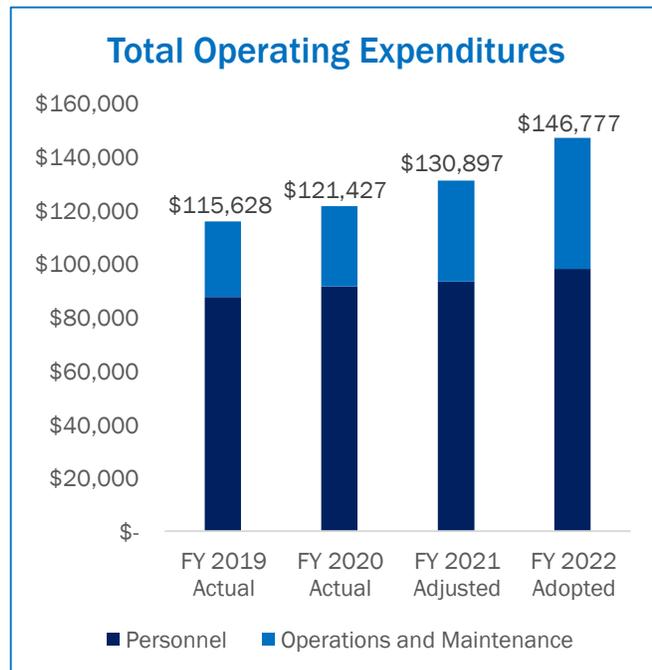
## Staffing

The staff level has remained constant over the years with one full-time position. Additionally, the Department normally has one temporary part-time position during the year; however, this position is not included in the staffing history graph due to it being temporary. Due to the pandemic, the Department did not have a part-time employee during FY 2021. In FY 2022, the Department is expecting to fill the temporary part-time position.



## Budget Analysis

The most notable change in the GIS budget is the increase in education expenses. This is due to staff's desire to take classes related to Planning. As explained in the Long-Range Plan section of this document, the County's Comprehensive Plan outlines many goals related to planning and community development. To help the County carry out its Planning-related tasks, GIS staff will enroll in classes to attain the needed knowledge.



# Human Resources

The Department of Human Resources (HR) administers programs aimed at attracting, motivating, and retaining a workforce dedicated to providing outstanding customer services to the County's residents. The Department also provides centralized human resources management to County departments, constitutional offices, voting registration, and other County agencies. Additionally, HR assists Finance with processing payroll by handling time keeping, processing benefits, and processing personnel changes.

In FY 2019, this Department was referred to as Employee Benefits, and its primary purpose was to account for workers' compensation insurance. HR related responsibilities were handled by the Department of Finance. Starting in FY 2020, HR was separated into its own department.

## Human Resources' Programs

### Employee Services

Recruits employees for all departments and constitutional offices, except for the Sheriff's Office and Social Services. Maintains and updates personnel policies.

### Administration

Administers benefit programs, including health, dental, vision, retirement, deferred compensation, and voluntary deductions. Maintains and updates employee compensation information in accounting system. Monitors accrual and use of paid leave. Ensures compliance with Federal and State employment and benefit laws.

## Objectives

The Department has outlined the following objectives for FY 2022:

1. Explore creative ways to strengthen talent acquisition and retention.
2. Boost company culture by focusing on employee relations.
3. Maintain a positive, values-based work environment.
4. Continue to ensure compliance with employee laws and regulations.
5. Conduct compensation, benefits, and job analyses to ensure that positions are classified properly.

# Human Resources

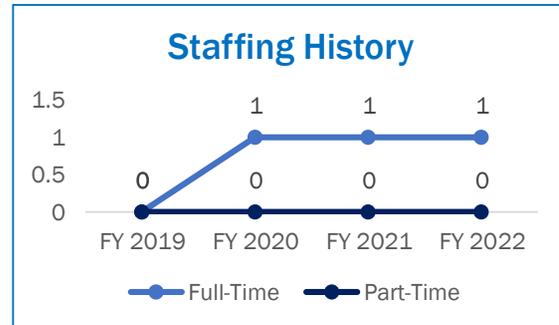
## Budget – General Fund

|  | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|--|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Expenditure Summary</b>               |                   |                   |                    |                     |                    |
| Personnel                                | \$ 3,787          | \$ 33,598         | \$ 106,124         | \$ 78,449           | \$ 75,940          |
| Operations and Maintenance               | 107,955           | 117,251           | 146,481            | 150,331             | 166,684            |
| Reserve                                  | -                 | -                 | -                  | 86,513              | 78,698             |
| <b>Total Expenditures</b>                | <b>\$ 111,742</b> | <b>\$ 150,849</b> | <b>\$ 252,605</b>  | <b>\$ 315,293</b>   | <b>\$ 321,322</b>  |
| <b>Personnel Detail</b>                  |                   |                   |                    |                     |                    |
| Salaries                                 | \$ -              | \$ 9,383          | \$ 79,859          | \$ 59,740           | \$ 62,727          |
| FICA Taxes                               | -                 | 690               | -                  | 4,570               | 4,768              |
| Virginia Retirement System               | 893               | 17,831            | 12,374             | 6,356               | 7,604              |
| Health Insurance                         | 2,894             | 5,575             | 13,891             | 7,000               | -                  |
| Group Term Life Insurance                | -                 | 119               | -                  | 783                 | 841                |
| <b>Total - Personnel</b>                 | <b>\$ 3,787</b>   | <b>\$ 33,598</b>  | <b>\$ 106,124</b>  | <b>\$ 78,449</b>    | <b>\$ 75,940</b>   |
| <b>Operations and Maintenance Detail</b> |                   |                   |                    |                     |                    |
| Background Checks                        | \$ 155            | \$ 252            | \$ 750             | \$ 750              | \$ 750             |
| Books and Subscriptions                  | -                 | -                 | -                  | 500                 | 2,000              |
| Contractual Services                     | -                 | -                 | -                  | 500                 | 500                |
| Conventions and Education                | -                 | -                 | -                  | 1,000               | -                  |
| Drug Screening                           | 743               | 1,109             | 1,000              | 1,000               | 1,000              |
| Dues and Associations                    | -                 | -                 | -                  | 500                 | -                  |
| Lodging and Meals                        | -                 | -                 | -                  | 500                 | -                  |
| Maintenance Services                     | -                 | -                 | -                  | 500                 | -                  |
| Mileage                                  | -                 | -                 | -                  | 100                 | -                  |
| Postal Services                          | -                 | -                 | -                  | 250                 | -                  |
| Professional Services                    | 250               | 840               | -                  | -                   | -                  |
| Unemployment Insurance                   | 4,914             | -                 | 15,000             | 15,000              | 15,000             |
| Uniforms and Apparel                     | 346               | 538               | 500                | 500                 | 500                |
| Workers' Compensation Insurance          | 101,547           | 114,512           | 129,231            | 129,231             | 146,934            |
| <b>Total - O&amp;M</b>                   | <b>\$ 107,955</b> | <b>\$ 117,251</b> | <b>\$ 146,481</b>  | <b>\$ 150,331</b>   | <b>\$ 166,684</b>  |
| <b>Reserve Detail</b>                    |                   |                   |                    |                     |                    |
| Salaries Reserve                         | \$ -              | \$ -              | \$ -               | \$ 62,826           | \$ 58,698          |
| Retirement Reserve                       | -                 | -                 | -                  | 4,223               | 15,000             |
| Health Insurance Reserve                 | -                 | -                 | -                  | 19,464              | 5,000              |
| <b>Total - Reserve</b>                   | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>        | <b>\$ 86,513</b>    | <b>\$ 78,698</b>   |

# Human Resources

## Staffing

HR was separated from Finance in FY 2020, and one of the Finance positions was moved to HR. It is expected that this Department will remain at one full-time position.

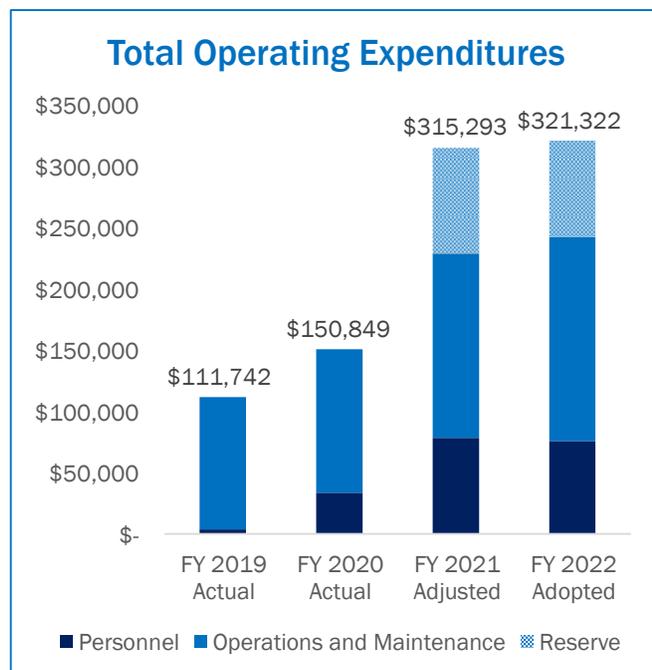


## Budget Analysis

In recent years, the HR budget has experienced major changes in personnel, operations and maintenance, and reserves costs. The personnel expenditure changes in FY 2020 are the result of HR gaining one employee from Finance. No new positions are expected in the near future; therefore, it is expected that personnel costs will stabilize.

The increase in operations and maintenance is due to the increase in the cost of workers' compensation insurance. The County has experienced an uptick in claims, and this has affected the formula used by the insurance provider to calculate the County's cost.

Unlike other departments, this budget includes reserves for changes in the costs of employees' pay and benefits. This reserve will be transferred to other departments when employees are promoted or when new positions are created. No actual expenses are included in the reserve lines. Instead, the budget amounts are transferred to the departments with pay changes.



## Information Technology

The Department of Information Technology (IT) is dedicated to providing and supporting technologies and technology-based services in a timely, high-quality, cost-effective manner to all County departments, excluding the Courts. This Department is responsible for the security and support for servers, networks, computers, and software applications. The County does not hire any employees for IT; therefore, most of this Department's responsibilities are outsourced to a third-party firm. The County Administrator, however, directly oversees the Department and administers the purchasing of office equipment, such as computers and laptops, for County employees.

Beginning in FY 2021, IT began its Broadband program. This program includes stationing multiple Wi-Fi equipped trailers throughout the County to provide public Internet access in remote areas. Additionally, this program includes a large-scale project, which includes working with Internet service providers to expand coverage and improve Internet access throughout the County.

The budget for this Department accounts for the third-party firm's services; the County's phone system and Internet services; and technology repairs and maintenance.

### Information Technology's Programs

#### Infrastructure

Purchases and installs office equipment and technology for all County departments overseen by the County Administrator. Provides telephone and Internet services. Works with Internet service providers to expand coverage and improve Internet access throughout the County.

#### Technology Services & Support

Provides support for the County's servers, networks, computers, and software applications. Troubleshoots technical difficulties.

#### Security

Oversees the County's virtual security and manages information backups.

# Information Technology

## Budget – General Fund

|                           | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|---------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Expenditure Detail</b> |                   |                   |                    |                     |                    |
| Contractual Services      | \$ 3,471          | \$ 8,195          | \$ 8,000           | \$ 8,000            | \$ 8,000           |
| Maintenance Services      | 139,908           | 119,550           | 160,000            | 160,000             | 175,000            |
| Repairs and Maintenance   | 9,224             | 498               | 10,000             | 10,000              | 10,000             |
| Telecommunications        | 39,478            | 50,648            | 46,000             | 46,000              | 50,000             |
| Broadband                 | -                 | -                 | -                  | 2,066,076           | -                  |
| <b>Total Expenditures</b> | <b>\$ 192,081</b> | <b>\$ 178,891</b> | <b>\$ 224,000</b>  | <b>\$ 2,290,076</b> | <b>\$ 243,000</b>  |

## Staffing

Since most IT responsibilities are outsourced to a third-party firm, the County has not hired any employees for this Department.

## Budget Analysis

During FY 2021, the IT budget was substantially increased due to receiving coronavirus relief funds to assist with the implementation of the broadband project. Compared to the approved budget for FY 2021, there are relatively small increases in the IT budget for FY 2022. This is due to the rising costs in contract prices and phone services.

## Treasurer

The Treasurer is a constitutional officer who is elected at-large for a four-year term. The Office of the Treasurer (Office) works in conjunction with the Department of Finance to ensure the financial integrity of the County's operations. Whereas Finance handles with accounts payable, the Treasurer oversees accounts receivable. The primary responsibility of this Office is to manage the County's cash, which includes investing and safeguarding funds and reconciling funds to bank and investment accounts. Additionally, the Office's duties include billing and collecting taxes for real property, personal property, vehicle licenses, business licenses. The Office also collects fee revenue associated with public service utilities, dog tags, emergency medical services, building, zoning, and the landfill.

### Treasurer's Programs

#### Administration of the Revenue

Bills and collects real and personal property taxes, vehicle licenses and business licenses. Collects revenue associated with various fees. Serves as the depository for cash receipts. Manages and reconciles funds to County's bank and investment accounts.

# Treasurer

## Strategic Goals, Objectives, and Measures

The Office of the Treasurer is dedicated to ensure the fiscal integrity of public funds, while striving to serve citizens in a professional, courteous, and efficient manner. For FY 2022, the Office has created three objectives, which are described below.

### Objective 1

**Description:** Continue [collecting delinquent taxes](#) by sending letters to taxpayers.

**Measure:** As shown by the table below, the letters and liens have resulted in additional delinquent tax revenue with minimal costs.

|                    | CY 2017       | CY 2018       | CY 2019       | CY 2020       |
|--------------------|---------------|---------------|---------------|---------------|
| Letters Sent       | 1,000         | 1,000         | 1,500         | 3,000         |
| Additional Revenue | \$ 175,071.90 | \$ 188,161.82 | \$ 254,552.79 | \$ 278,134.94 |
| Postage Expense    | \$ 460.00     | \$ 490.00     | \$ 750.00     | \$ 1,500.00   |

### Objective 2

**Description:** Continue sending an additional second letter to delinquent taxpayers. The second letter will hopefully [avoid the need to place liens](#) on bank accounts and wages.

**Measure:** In FY 2022, the Office would like to collect an additional \$10,000 by sending a second letter.

### Objective 3

**Description:** Encourage taxpayers to enroll in electronic billing to [reduce postage and printing costs](#).

**Measure:** In FY 2022, the Office would like to see another 2,500 people enroll for electronic billing.

# Treasurer

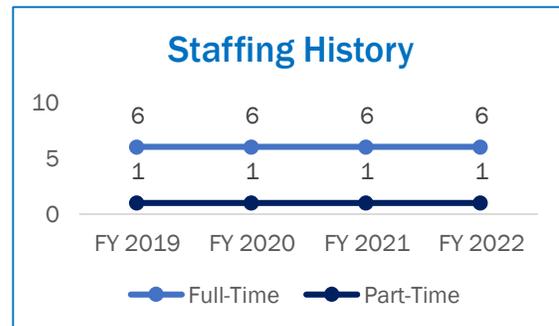
## Budget – General Fund

|  | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|--|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Expenditure Summary</b>               |                   |                   |                    |                     |                    |
| Personnel                                | \$ 451,744        | \$ 471,592        | \$ 462,397         | \$ 462,397          | \$ 504,465         |
| Operations and Maintenance               | 73,787            | 77,830            | 82,820             | 82,820              | 82,820             |
| <b>Total Expenditures</b>                | <b>\$ 525,531</b> | <b>\$ 549,422</b> | <b>\$ 545,217</b>  | <b>\$ 545,217</b>   | <b>\$ 587,285</b>  |
| <b>Personnel Detail</b>                  |                   |                   |                    |                     |                    |
| Salaries                                 | \$ 304,106        | \$ 315,619        | \$ 319,853         | \$ 319,853          | \$ 338,766         |
| Part-Time Wages                          | 3,390             | 5,179             | 4,161              | 4,161               | 6,000              |
| FICA Taxes                               | 19,403            | 20,226            | 24,469             | 24,469              | 26,209             |
| Virginia Retirement System               | 32,708            | 33,957            | 37,855             | 37,855              | 41,058             |
| Health Insurance                         | 88,151            | 92,463            | 71,897             | 71,897              | 87,893             |
| Group Term Life Insurance                | 3,986             | 4,148             | 4,162              | 4,162               | 4,539              |
| <b>Total - Personnel</b>                 | <b>\$ 451,744</b> | <b>\$ 471,592</b> | <b>\$ 462,397</b>  | <b>\$ 462,397</b>   | <b>\$ 504,465</b>  |
| <b>Operations and Maintenance Detail</b> |                   |                   |                    |                     |                    |
| Advertising                              | \$ 518            | \$ 780            | \$ 850             | \$ 850              | \$ 850             |
| Books and Subscriptions                  | -                 | 78                | 100                | 100                 | 100                |
| Conventions and Education                | 500               | 100               | 2,000              | 2,000               | 2,000              |
| DMV Stop Fees                            | 24,191            | 22,070            | 30,500             | 30,500              | 30,500             |
| Dues and Associations                    | 1,105             | 1,043             | 1,000              | 1,000               | 1,000              |
| Meals and Lodging                        | 916               | -                 | 1,000              | 1,000               | 1,000              |
| Mileage                                  | 245               | 160               | 400                | 400                 | 400                |
| Postal Services                          | 5,895             | 7,087             | 5,600              | 5,600               | 5,600              |
| Printing and Binding                     | 37,439            | 39,042            | 37,520             | 37,520              | 37,520             |
| Repairs and Maintenance                  | 2,637             | 7,470             | 3,800              | 3,800               | 3,800              |
| Miscellaneous                            | 341               | -                 | 50                 | 50                  | 50                 |
| <b>Total - O&amp;M</b>                   | <b>\$ 73,787</b>  | <b>\$ 77,830</b>  | <b>\$ 82,820</b>   | <b>\$ 82,820</b>    | <b>\$ 82,820</b>   |
| <b>Net Cost of Personnel</b>             |                   |                   |                    |                     |                    |
| Total Personnel Cost                     | \$ 451,744        | \$ 471,592        | \$ 462,397         | \$ 462,397          | \$ 504,465         |
| Less: Commonwealth Aid                   | 111,235           | 114,906           | 115,209            | 115,209             | 150,919            |
| <b>Net Cost</b>                          | <b>\$ 340,509</b> | <b>\$ 356,686</b> | <b>\$ 347,188</b>  | <b>\$ 347,188</b>   | <b>\$ 353,546</b>  |

# Treasurer

## Staffing

The Office’s staff level has remained constant throughout the past few years. Staff includes six full-time positions and one part-time position. Since the Treasurer is an elected official, this position is not included in the staff count.

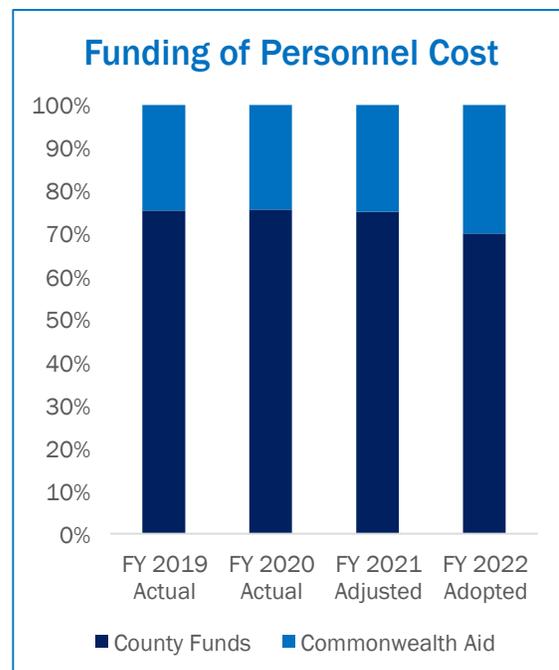
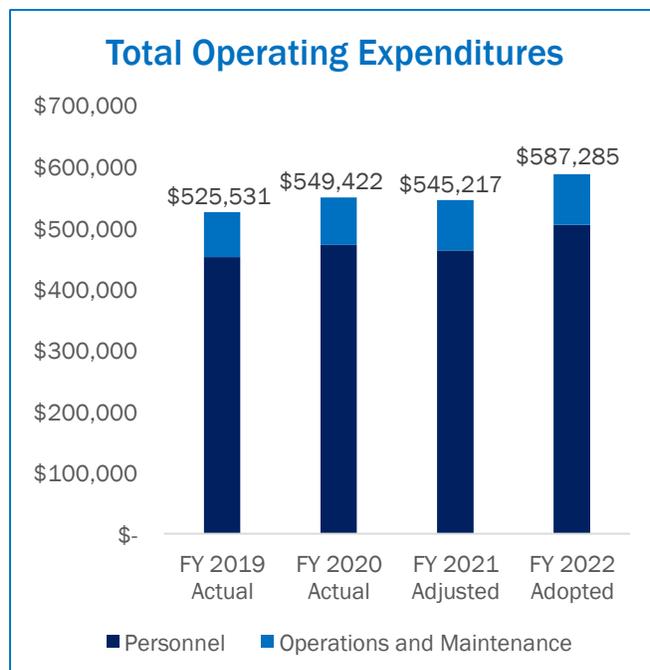


## Budget Analysis

As shown in the graph below, the Office’s budget has had a small overall increase throughout the past few years, which were the result of small pay increases. Additionally, compared to FY 2021, there is a noticeable increase in health insurance in FY 2022 due to changes in employees’ health insurance plans. Even though the FY 2022 expenditure budget for personnel has increased by \$42,068 compared to FY 2021, \$35,710 of this increase is expected to be reimbursed by the Compensation Board. Due to the Commonwealth’s minimum wage increase, the Compensation Board will increase its share of the personnel cost.

Since FY 2019, there have been increases in the Office’s budget for operations and maintenance. This is due to increased costs of repairs and printing bills. It is likely that the budget amount will need to be increased in upcoming years for printing bills. In FY 2020, the printing and binding expense exceeded the budget amount.

Please note that although DMV stop fees have also caused an increase in the budget, this expense is passed along to delinquent taxpayers.



## Public Safety and Judicial Administration Summary

### Budget

|                            | FY 2019<br>Actual    | FY 2020<br>Actual    | FY 2021<br>Adopted   | FY 2021<br>Adjusted  | FY 2022<br>Adopted   |
|----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>General Fund</b>        |                      |                      |                      |                      |                      |
| Animal Shelter             | \$ 220,355           | \$ 237,931           | \$ 267,809           | \$ 288,809           | \$ 276,250           |
| Clerk of the Circuit Court | 456,524              | 485,840              | 454,451              | 472,153              | 530,135              |
| Commonwealth's Attorney    | 623,264              | 655,942              | 660,487              | 660,487              | 739,196              |
| Courts                     | 40,396               | 32,234               | 37,600               | 37,600               | 37,675               |
| Emergency Services         | 1,772,769            | 2,395,207            | 2,772,654            | 2,787,259            | 2,926,054            |
| Sheriff's Office           | 7,943,978            | 7,003,577            | 7,303,054            | 8,274,997            | 8,517,123            |
| Other Public Safety        | 234,779              | 224,171              | 264,073              | 264,073              | 264,173              |
| <b>Total Expenditures</b>  | <b>\$ 11,292,065</b> | <b>\$ 11,034,902</b> | <b>\$ 11,760,128</b> | <b>\$ 12,785,378</b> | <b>\$ 13,290,606</b> |

### Staffing

|                            | FY 2019      |             | FY 2020      |             | FY 2021      |             | FY 2022      |             |
|----------------------------|--------------|-------------|--------------|-------------|--------------|-------------|--------------|-------------|
|                            | FT           | PT          | FT           | PT          | FT           | PT          | FT           | PT          |
| Animal Shelter             | 3.0          | 3.0         | 3.0          | 3.0         | 3.0          | 3.0         | 3.0          | 3.0         |
| Clerk of the Circuit Court | 4.0          | 1.0         | 5.0          | 1.0         | 5.0          | 1.0         | 5.0          | 1.0         |
| Commonwealth's Attorney    | 6.0          | 0.0         | 6.0          | 0.0         | 6.0          | 0.0         | 6.0          | 0.0         |
| Courts                     | 0.0          | 0.0         | 0.0          | 0.0         | 0.0          | 0.0         | 0.0          | 0.0         |
| Emergency Services         | 11.0         | 20.0        | 25.6         | 35.0        | 26.6         | 45.0        | 27.6         | 45.0        |
| Sheriff's Office           | 77.0         | 31.0        | 66.4         | 28.0        | 62.4         | 41.0        | 62.4         | 41.0        |
| Other Public Safety        | 0.0          | 0.0         | 0.0          | 0.0         | 0.0          | 0.0         | 0.0          | 0.0         |
| <b>Total</b>               | <b>101.0</b> | <b>55.0</b> | <b>106.0</b> | <b>67.0</b> | <b>103.0</b> | <b>90.0</b> | <b>104.0</b> | <b>90.0</b> |

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## Animal Shelter

The Page County Animal Shelter, located in Stanley, is responsible for ensuring the neediest animals in the County are held to the highest standards by meeting all State guidelines and guaranteeing their proper care. Staff engages extensively in outreach programs that support and promote pet adoptions. They also engage in proactive programs that aim to minimize the amount of stray and injured cats and dogs in the area.

### Animal Shelter's Program

#### Adoption

Facilitates placement of pets through adoption programs and by working with several rescue groups. Engages in community outreach programs to promote adoptions.

#### Animal Care

Provides care and treatment for the County's unwanted, stray, abused, and abandoned domestic animals.

### Strategic Goals, Objectives, and Measures

The Animal Shelter's main objective is to maintain its [no-kill status](#). This status is achieved when a shelter euthanizes less than ten percent of the animals who enter the shelter in a given year. As shown in the table below, over 90 percent of the animals brought to the Shelter have been saved for the past three years. This has allowed the Shelter to receive the no-kill status in CY 2018, 2019, and 2020. Staff is striving to achieve this status again in 2021.

|                          | CY 2017 | CY 2018 | CY 2019 | CY 2020 |
|--------------------------|---------|---------|---------|---------|
| Percent of Animals Saved | 88%     | 94%     | 94%     | 94%     |
| Percent Required         | 90%     | 90%     | 90%     | 90%     |
| No-Kill Status           |         | ✓       | ✓       | ✓       |

# Animal Shelter

## Budget – General Fund

|                            | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|----------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Expenditure Summary</b> |                   |                   |                    |                     |                    |
| Personnel                  | \$ 159,651        | \$ 180,673        | \$ 196,459         | \$ 196,459          | \$ 204,900         |
| Operations and Maintenance | 60,704            | 57,258            | 71,350             | 92,350              | 71,350             |
| <b>Total Expenditures</b>  | <b>\$ 220,355</b> | <b>\$ 237,931</b> | <b>\$ 267,809</b>  | <b>\$ 288,809</b>   | <b>\$ 276,250</b>  |
| <b>Personnel Detail</b>    |                   |                   |                    |                     |                    |
| Salaries                   | \$ 73,761         | \$ 106,378        | \$ 111,967         | \$ 111,967          | \$ 117,564         |
| Part-Time Wages            | 45,366            | 20,187            | 27,000             | 27,000              | 27,000             |
| FICA Taxes                 | 8,054             | 8,408             | 12,130             | 12,130              | 11,003             |
| Virginia Retirement System | 7,469             | 11,388            | 13,251             | 13,251              | 14,248             |
| Health Insurance           | 24,082            | 32,923            | 30,654             | 30,654              | 33,510             |
| Group Term Life Insurance  | 919               | 1,389             | 1,457              | 1,457               | 1,575              |
| <b>Total - Personnel</b>   | <b>\$ 159,651</b> | <b>\$ 180,673</b> | <b>\$ 196,459</b>  | <b>\$ 196,459</b>   | <b>\$ 204,900</b>  |

## Animal Shelter

### Budget – General Fund (Continued)

|  | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|--|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Operations and Maintenance Detail</b> |                   |                   |                    |                     |                    |
| Advertising                              | \$ 464            | \$ 260            | \$ 500             | \$ 500              | \$ 500             |
| Animal Equipment and Supplies            | 4,370             | 1,672             | 5,000              | 5,000               | 5,000              |
| Claims and Bounties                      | 1,150             | 2,000             | 1,000              | 2,000               | 1,000              |
| Conventions and Education                | -                 | -                 | 500                | 500                 | 500                |
| Direct Animal Award Animal Care          | -                 | -                 | -                  | 10,000              | -                  |
| Dues and Assocaitions                    | 31                | 31                | 100                | 100                 | 100                |
| Electrical Services                      | 6,210             | 5,035             | 7,000              | 7,000               | 7,000              |
| Food Supplies and Services               | 1,144             | 383               | 2,000              | 2,000               | 2,000              |
| Heating Services                         | 4,112             | 3,054             | 6,000              | 6,000               | 6,000              |
| Humane Education                         | -                 | -                 | 500                | 500                 | 500                |
| Laundry and Janitorial Supplies          | 1,796             | 1,117             | 5,000              | 5,000               | 5,000              |
| Meals and Lodging                        | -                 | -                 | 700                | 700                 | 700                |
| Medical and Lab Supplies                 | 10,146            | 11,540            | 15,000             | 15,000              | 15,000             |
| Motor Vehicle Insurance                  | 611               | 580               | 800                | 800                 | 800                |
| Postal Services                          | 22                | -                 | 50                 | 50                  | 50                 |
| Printing and Binding                     | 371               | 277               | 200                | 200                 | 200                |
| Repairs and Maintenance                  | 3,417             | 2,377             | 4,000              | 4,000               | 4,000              |
| Repairs and Maintenance Supplies         | 238               | 143               | 1,500              | 1,500               | 1,500              |
| Spay and Neuter                          | 8,657             | 10,361            | -                  | 10,000              | -                  |
| Telecommunications                       | 3,480             | 3,572             | 3,500              | 3,500               | 3,500              |
| Uniforms and Wearing Apparel             | -                 | -                 | 500                | 500                 | 500                |
| Vehicle Fuel                             | 406               | 435               | 3,000              | 3,000               | 3,000              |
| Veterinary                               | 12,362            | 12,730            | 13,000             | 13,000              | 13,000             |
| Water and Sewer                          | 1,363             | 1,301             | 1,500              | 1,500               | 1,500              |
| Miscellaneous                            | 354               | 390               | -                  | -                   | -                  |
| <b>Total - O&amp;M</b>                   | <b>\$ 60,704</b>  | <b>\$ 57,258</b>  | <b>\$ 71,350</b>   | <b>\$ 92,350</b>    | <b>\$ 71,350</b>   |

# Animal Shelter

## Staffing

The staff level for the Animal Shelter has remained constant over the past few years. For FY 2022, the Animal Shelter is expected to maintain its three full-time and three part-time positions.

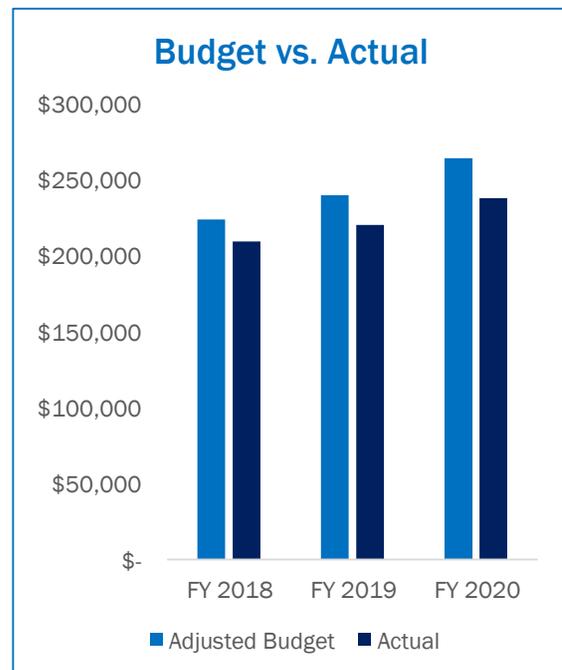
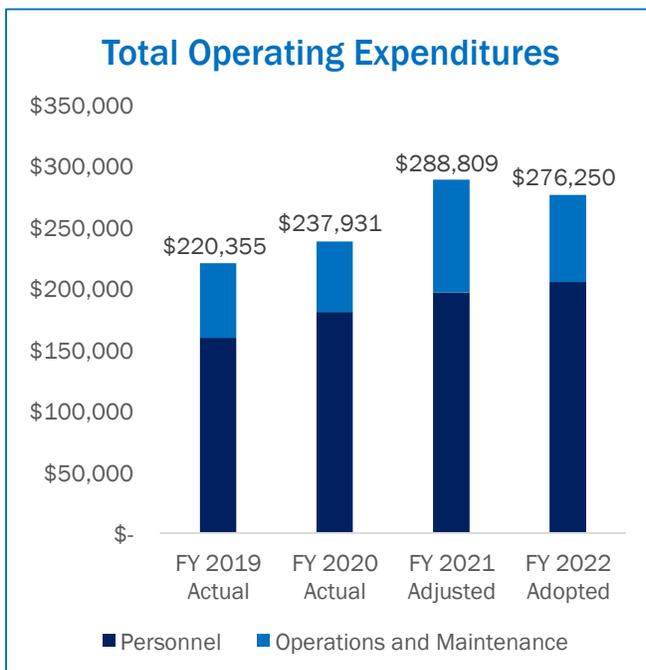


## Budget Analysis

Throughout the past few years, the Animal Shelter’s budget has had modest increases in the costs for personnel, animal equipment, and animal medical supplies. Increases in personnel costs are the result of small County-wide raises and changes in health insurance plans.

Although the operations and maintenance expenditures have increased substantially in FY 2021, most of the increase is funded with the Direct Animal Award funds and prior year donations. The award funds were used for various animal care expenditures, such as animal supplies and veterinary expenses. Donations were specifically used for spaying and neutering.

Compared to FY 2019 and 2020, the adopted budgets for FY 2021 and 2022 seem to have substantial increases in the costs of operations and maintenance. Since it is challenging to predict the future number of animals and their issues, extra funds are set aside in case they are needed. As shown in the graph, actual costs in prior years have been substantially lower than the budgeted amounts.



## Clerk of the Circuit Court

The Clerk of the Circuit Court is a Constitutional Officer elected to an eight-year term. Overall, the Clerk has more than 800 duties mandated by the Code Virginia. In short, the Clerk handles administrative matters for the Court and is tasked with being the custodian of the Court's records. Additionally, the Clerk is authorized to probate wills, grant administration of estates, and appoint guardians. The Clerk's Office records deeds, issues marriage licenses, and assists the public in finding records. Records maintained in the Clerk's Office include wills, deeds, deeds of trust, rights of way, judgements, financing and termination statements, marriage licenses, divorces, adoptions, bonds, and oaths.

### Clerk of the Circuit Court's Programs

#### **Court Administration**

Maintains Court dockets. Prepares criminal and civil cases. Manages jurors and jury trials, which includes appointing jury commissioners. Probates wills and grand administration of estates. Assesses and collects criminal fines. Issues marriage licenses, witness subpoenas, and capiases.

#### **Recording**

Receives, records, and maintains official documents as prescribed by law.

# Clerk of the Circuit Court

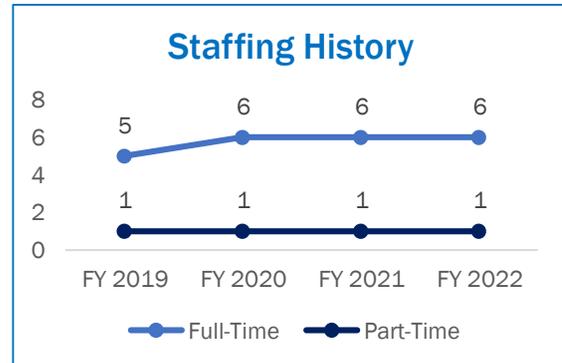
## Budget – General Fund

|  | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|--|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Expenditure Summary</b>               |                   |                   |                    |                     |                    |
| Personnel                                | \$ 404,398        | \$ 427,554        | \$ 413,651         | \$ 413,651          | \$ 489,835         |
| Operations and Maintenance               | 52,126            | 58,286            | 40,800             | 58,502              | 40,300             |
| <b>Total Expenditures</b>                | <b>\$ 456,524</b> | <b>\$ 485,840</b> | <b>\$ 454,451</b>  | <b>\$ 472,153</b>   | <b>\$ 530,135</b>  |
| <b>Personnel Detail</b>                  |                   |                   |                    |                     |                    |
| Salaries                                 | \$ 270,882        | \$ 291,618        | \$ 286,279         | \$ 286,279          | \$ 328,696         |
| Part-Time Wages                          | 5,934             | 6,849             | 7,000              | 7,000               | 7,500              |
| FICA Taxes                               | 18,188            | 19,917            | 21,901             | 21,901              | 25,558             |
| Virginia Retirement System               | 29,667            | 32,039            | 29,767             | 29,767              | 39,838             |
| Health Insurance                         | 76,184            | 73,298            | 64,979             | 64,979              | 83,838             |
| Group Term Life Insurance                | 3,543             | 3,833             | 3,725              | 3,725               | 4,405              |
| <b>Total - Personnel</b>                 | <b>\$ 404,398</b> | <b>\$ 427,554</b> | <b>\$ 413,651</b>  | <b>\$ 413,651</b>   | <b>\$ 489,835</b>  |
| <b>Operations and Maintenance Detail</b> |                   |                   |                    |                     |                    |
| Accounting and Auditing Services         | \$ -              | \$ 2,106          | \$ 2,200           | \$ 2,200            | \$ 2,200           |
| Advertising                              | -                 | 122               | 100                | 100                 | 100                |
| Books and Subscriptions                  | 435               | 1,486             | 500                | 500                 | 500                |
| Contractual Services                     | 2,673             | 2,599             | 4,500              | 8,828               | 4,500              |
| Conventions and Education                | -                 | -                 | 1,000              | 1,000               | 1,000              |
| Dues and Associations                    | 420               | 420               | -                  | 420                 | -                  |
| Jury Service Settlement                  | -                 | -                 | -                  | -                   | -                  |
| Library of Virginia Security Grant       | -                 | 5,230             | -                  | -                   | -                  |
| Lodging and Meals                        | 33                | 92                | -                  | -                   | -                  |
| Maintenance Services                     | 1,029             | -                 | -                  | -                   | -                  |
| Other Operating Supplies                 | -                 | 436               | 1,400              | 1,400               | 1,400              |
| Postal Services                          | 4,063             | 4,853             | 3,600              | 8,453               | 3,600              |
| Printing and Binding                     | -                 | 9,538             | 1,500              | 9,601               | 1,500              |
| Repairs and Maintenance                  | 106               | 1,401             | 2,500              | 2,500               | 2,500              |
| Technology Trust Fund                    | 39,231            | 28,000            | 20,000             | 20,000              | 20,000             |
| Telecommunications                       | 4,029             | 1,911             | 3,500              | 3,500               | 3,000              |
| Miscellaneous                            | 107               | 92                | -                  | -                   | -                  |
| <b>Total - O&amp;M</b>                   | <b>\$ 52,126</b>  | <b>\$ 58,286</b>  | <b>\$ 40,800</b>   | <b>\$ 58,502</b>    | <b>\$ 40,300</b>   |
| <b>Net Cost of Personnel</b>             |                   |                   |                    |                     |                    |
| Total Personnel Cost                     | \$ 404,398        | \$ 427,554        | \$ 413,651         | \$ 413,651          | \$ 489,835         |
| Less: Commonwealth Aid                   | 291,189           | 312,532           | 260,661            | 270,262             | 305,874            |
| <b>Net Cost</b>                          | <b>\$ 113,209</b> | <b>\$ 115,022</b> | <b>\$ 152,990</b>  | <b>\$ 143,389</b>   | <b>\$ 183,961</b>  |

# Clerk of the Circuit Court

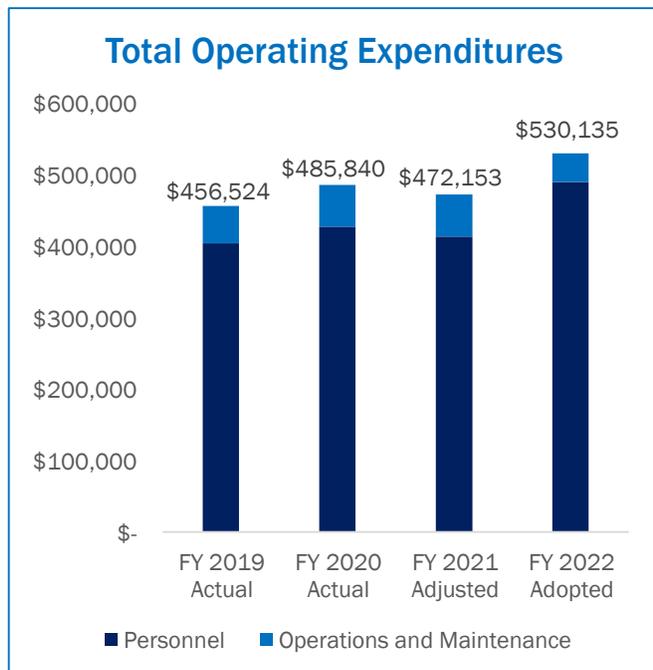
## Staffing

Since the Clerk is an elected official, this position is not included in the staff count. In FY 2020, the Clerk’s Office added an additional Deputy Clerk. In FY 2022, the staff level is expected to remain at six full-time positions and 1 part-time position. The positions associated with this Office are partially funded by the State’s Compensation Board.



## Budget Analysis

Personnel costs have steadily risen over the years. This was caused by adding a new position in FY 2020, annual raises, and health insurance plan changes. Over the past few years, the expenditure budget for operations and maintenance has fluctuated between \$40,000 and \$60,000. In FY 2021, there was an increase due to the Office’s focus on creating electronic copies of documents.



## Commonwealth's Attorney

The Commonwealth's Attorney is a locally-elected Constitutional Officer. The Commonwealth's Attorney's Office persecutes all felony, misdemeanor, and traffic charges brought in the County by law enforcement officers. The Office is also mandated to prosecute all violations by the County's local government officers and their employees, enforce all forfeitures and all extraditions, render advisory opinions to localities, and coordinate the Multidisciplinary Sexual Assault and Child Sexual Assault Teams.

The Commonwealth's Attorney's Office oversees the County's Victim and Witness Assistance Program. This Program ensures that the rights of victims and witnesses are protected throughout the stages of the criminal justice process. Additionally, the Program aims to reduce any trauma or confusion by explaining the process and by providing services, such as protection, financial assistance, and courtroom assistance.

Overall, the Code of Virginia assigns more than 300 duties and responsibilities to the Commonwealth's Attorney.

### Commonwealth's Attorney's Programs

#### Commonwealth's Attorney's Office

Brings all criminal charges against individuals on behalf of the Commonwealth of Virginia. Prosecutes any crimes that occur in the County.

#### Victim and Witness Assistance Program

Assists crime victims and witnesses navigate the court system. Advises victims of rights as outlined in the Code of Virginia.

### Mission

The mission of the Commonwealth's Attorney's Office is to protect the citizens of the community by providing sound prosecutions of criminal cases, essential services to crime victims and witnesses, and effective community education and outreach programs.

## Commonwealth's Attorney

### Budget – General Fund

|  | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|--|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Commonwealth's Attorney</b>           |                   |                   |                    |                     |                    |
| <b>Expenditure Summary</b>               |                   |                   |                    |                     |                    |
| Personnel                                | \$ 540,183        | \$ 572,360        | \$ 567,748         | \$ 567,748          | \$ 643,867         |
| Operations and Maintenance               | 5,427             | 7,702             | 11,185             | 11,185              | 10,150             |
| <b>Total Expenditures</b>                | <b>\$ 545,610</b> | <b>\$ 580,062</b> | <b>\$ 578,933</b>  | <b>\$ 578,933</b>   | <b>\$ 654,017</b>  |
| <b>Personnel Detail</b>                  |                   |                   |                    |                     |                    |
| Salaries                                 | \$ 399,229        | \$ 425,816        | \$ 425,642         | \$ 425,642          | \$ 472,811         |
| FICA Taxes                               | 27,140            | 28,974            | 39,104             | 39,104              | 35,938             |
| Virginia Retirement System               | 42,142            | 45,708            | 44,259             | 44,259              | 57,305             |
| Health Insurance                         | 66,543            | 66,300            | 53,206             | 53,206              | 71,477             |
| Group Term Life Insurance                | 5,129             | 5,562             | 5,537              | 5,537               | 6,336              |
| <b>Total - Personnel</b>                 | <b>\$ 540,183</b> | <b>\$ 572,360</b> | <b>\$ 567,748</b>  | <b>\$ 567,748</b>   | <b>\$ 643,867</b>  |
| <b>Operations and Maintenance Detail</b> |                   |                   |                    |                     |                    |
| Asset Forfeitures                        | \$ 1,359          | \$ 1,245          | \$ -               | \$ -                | \$ -               |
| Books and Subscriptions                  | -                 | 170               | 1,300              | 1,300               | 1,000              |
| Contractual Services                     | 1,757             | 1,410             | 2,500              | 2,500               | 2,500              |
| Conventions and Education                | -                 | -                 | 1,400              | 1,400               | 1,400              |
| Dues and Associations                    | 1,885             | 1,970             | 2,000              | 2,000               | 2,000              |
| Lodging and Meals                        | (221)             | -                 | -                  | -                   | -                  |
| Mileage                                  | 89                | 58                | -                  | -                   | -                  |
| Postal Services                          | 376               | 431               | 500                | 500                 | 500                |
| Telecommunications                       | -                 | 2,304             | 2,735              | 2,735               | 2,500              |
| Vehicle Maintenance and Repairs          | 46                | 20                | 250                | 250                 | 250                |
| Miscellaneous                            | 136               | 94                | 500                | 500                 | -                  |
| <b>Total - O&amp;M</b>                   | <b>\$ 5,427</b>   | <b>\$ 7,702</b>   | <b>\$ 11,185</b>   | <b>\$ 11,185</b>    | <b>\$ 10,150</b>   |

# Commonwealth's Attorney

## Budget – General Fund (Continued)

|   | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|---|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Victim and Witness Assistance Program (VWAP)</b> |                   |                   |                    |                     |                    |

### Expenditure Summary

|                            |                  |                  |                  |                  |                  |
|----------------------------|------------------|------------------|------------------|------------------|------------------|
| Personnel                  | \$ 73,548        | \$ 74,734        | \$ 77,780        | \$ 77,780        | \$ 79,892        |
| Operations and Maintenance | 4,106            | 1,146            | 3,774            | 3,774            | 5,287            |
| <b>Total Expenditures</b>  | <b>\$ 77,654</b> | <b>\$ 75,880</b> | <b>\$ 81,554</b> | <b>\$ 81,554</b> | <b>\$ 85,179</b> |

### Personnel Detail

|                            |                  |                  |                  |                  |                  |
|----------------------------|------------------|------------------|------------------|------------------|------------------|
| Salaries                   | \$ 44,862        | \$ 46,557        | \$ 47,215        | \$ 47,215        | \$ 49,972        |
| FICA Taxes                 | 2,584            | 2,736            | 3,432            | 3,432            | 3,798            |
| Virginia Retirement System | 4,776            | 4,964            | 5,778            | 5,778            | 6,056            |
| Health Insurance           | 20,738           | 19,865           | 20,844           | 20,844           | 19,396           |
| Group Term Life Insurance  | 588              | 612              | 511              | 511              | 670              |
| <b>Total - Personnel</b>   | <b>\$ 73,548</b> | <b>\$ 74,734</b> | <b>\$ 77,780</b> | <b>\$ 77,780</b> | <b>\$ 79,892</b> |

### Operations and Maintenance Detail

|                        |                 |                 |                 |                 |                 |
|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Maintenance Services   | \$ 54           | \$ 63           | \$ -            | \$ -            | \$ -            |
| Postal Services        | -               | 220             | -               | -               | -               |
| Telecommunications     | 11              | 462             | -               | -               | -               |
| Travel                 | -               | -               | 659             | 659             | 659             |
| Miscellaneous          | 4,041           | 401             | 3,115           | 3,115           | 4,628           |
| <b>Total - O&amp;M</b> | <b>\$ 4,106</b> | <b>\$ 1,146</b> | <b>\$ 3,774</b> | <b>\$ 3,774</b> | <b>\$ 5,287</b> |

## Total – Commonwealth's Attorney and VWAP

### Expenditure Summary

|                            |                   |                   |                   |                   |                   |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Personnel                  | \$ 613,731        | \$ 647,094        | \$ 645,528        | \$ 645,528        | \$ 723,759        |
| Operations and Maintenance | 9,533             | 8,848             | 14,959            | 14,959            | 15,437            |
| <b>Total Expenditures</b>  | <b>\$ 623,264</b> | <b>\$ 655,942</b> | <b>\$ 660,487</b> | <b>\$ 660,487</b> | <b>\$ 739,196</b> |

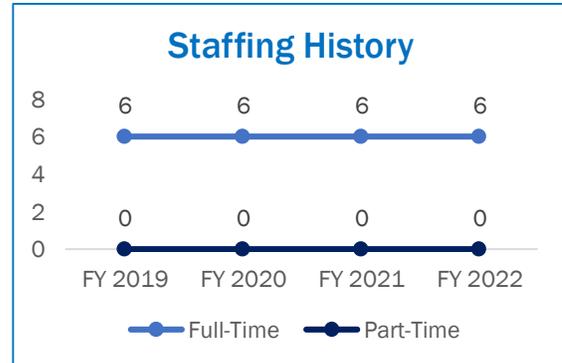
### Net Cost of Personnel

|                        |                   |                   |                   |                   |                   |
|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Total Personnel Cost   | \$ 613,731        | \$ 647,094        | \$ 645,528        | \$ 645,528        | \$ 723,759        |
| Less: Commonwealth Aid | 295,431           | 351,243           | 305,328           | 305,328           | 384,294           |
| <b>Net Cost</b>        | <b>\$ 318,300</b> | <b>\$ 295,851</b> | <b>\$ 340,200</b> | <b>\$ 340,200</b> | <b>\$ 339,465</b> |

# Commonwealth’s Attorney

## Staffing

Since the Commonwealth’s Attorney is an elected official, this position is not included in the staff count. The staff level has remained steady over the years with six full-time positions. This is expected to remain the same in FY 2022. The positions associated with this Office are partially funded by the State’s Compensation Board.



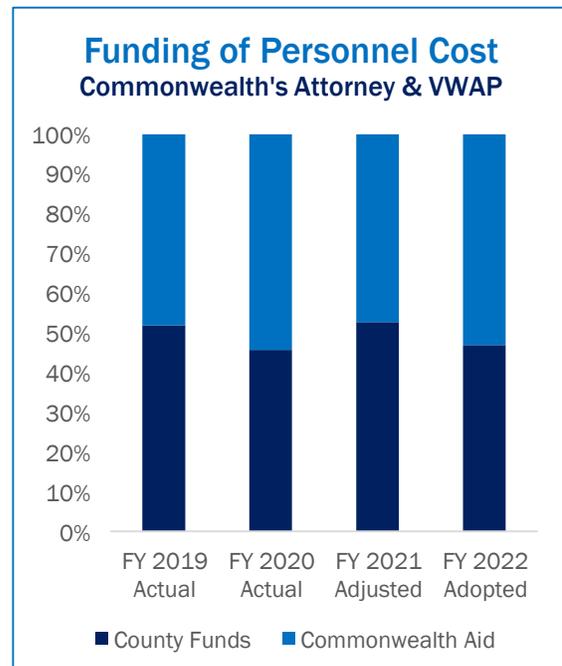
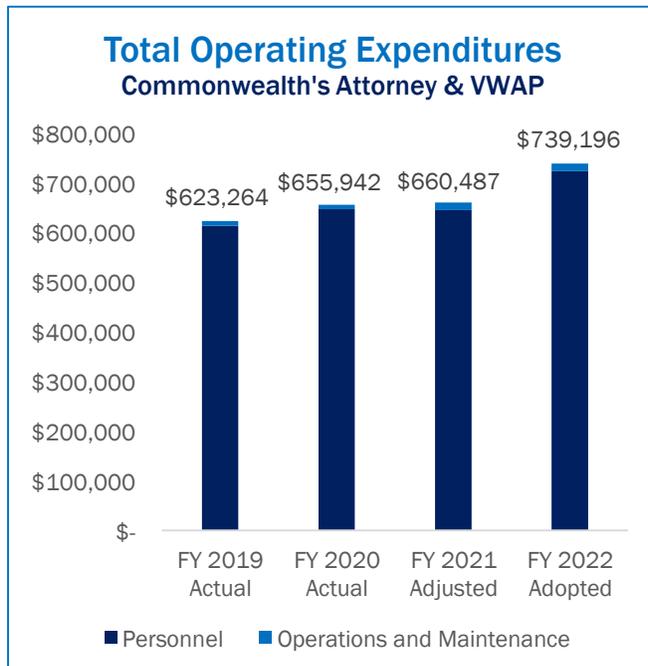
## Budget Analysis

### Commonwealth’s Attorney

The most notable change with the Commonwealth’s Attorney’s budget is the change in personnel costs. Personnel costs have increased over the years due to County-wide pay raises. Although the FY 2022 personnel cost has increased overall, the net cost to the County is about the same. This is due to the increase in funding from the Compensation Board.

### Victim and Witness Assistance Program

Like the Commonwealth’s Attorney’s budget, the personnel cost for the Victim and Witness Assistance Program has increased. Again, this is due to County-wide pay raises.



## Courts

As prescribed by the State Constitution and Code of Virginia, the County is required to provide facilities for the Courts, which include the Circuit Court, General District Court, Juvenile and Domestic Relations District Court, and the Magistrates. The County also provides for minor expenses related to these Courts; however, the majority of these Courts' costs, including personnel, are funded by the Commonwealth of Virginia.

During the second half of FY 2021, the County began its Adult Drug Treatment Court program, which aims to provide an alternative to incarcerating nonviolent drug offenders. The majority of the costs associated with this program is funded with a grant received by the Page County Sheriff's Office (PCSO). All grant-related expenses, including personnel, are included in the PCSO's budget. The remaining expenses that are not covered by the grant are included in this section.

### Courts' Programs

#### Adult Drug Treatment Court

Provides a strict treatment program for nonviolent drug offenders. Monitors the intensive treatment and strict supervision of addicts in drug-related cases.

#### Circuit Court

Tries civil cases with claims of more than \$25,000. Shares authority with the General District Court to hear matters involving claims between \$4,500 and \$25,000. Hears cases involving felonies and family matters, including divorce. Hears cases appealed from the General District Court and Juvenile and Domestic Relations Court.

#### General District Court

Has exclusive authority to hear civil claims of \$4,500 or less. Shares authority with the Circuit Court to hear matters involving claims between \$4,500 and \$25,000. Handles traffic violations and misdemeanors. Conducts preliminary hearings for felony charges.

#### Juvenile and Domestic Relations District Court

Hears delinquent and civil cases for any person under the age of 18. Hears cases involving family abuse, child abuse, and neglect. Handles other matters involving the family, such as custody, child support, and visitation.

#### Magistrates

Issues arrest warrants, search warrants, emergency custody orders, emergency protective orders, and detention orders. Conducts probable cause and bail hearings. Commits and releases offenders to and from jail.

## Courts

### Budget – General Fund

|                           | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|---------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Circuit Court</b>      |                   |                   |                    |                     |                    |
| <b>Expenditure Detail</b> |                   |                   |                    |                     |                    |
| Books and Subscriptions   | \$ 7,996          | \$ 8,307          | \$ 2,750           | \$ 2,750            | \$ 2,750           |
| Jury Service Settlement   | 7,140             | 2,490             | 5,000              | 5,000               | 5,000              |
| Maintenance Services      | 561               | 423               | 100                | 100                 | 100                |
| Meals and Lodging         | -                 | 12                | 200                | 200                 | 200                |
| Repairs and Maintenance   | -                 | 41                | 100                | 100                 | 100                |
| Telecommunications        | 689               | 654               | 1,100              | 1,100               | 1,100              |
| Miscellaneous             | -                 | 474               | -                  | -                   | -                  |
| <b>Total Expenditures</b> | <b>\$ 16,386</b>  | <b>\$ 12,401</b>  | <b>\$ 9,250</b>    | <b>\$ 9,250</b>     | <b>\$ 9,250</b>    |

|                               |                 |                 |                 |                 |                 |
|-------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| <b>General District Court</b> |                 |                 |                 |                 |                 |
| <b>Expenditure Summary</b>    |                 |                 |                 |                 |                 |
| Personnel                     | \$ 1,128        | \$ -            | \$ 1,800        | \$ 1,800        | \$ 1,800        |
| Operations and Maintenance    | 6,558           | 6,603           | 6,850           | 6,850           | 6,850           |
| <b>Total Expenditures</b>     | <b>\$ 7,686</b> | <b>\$ 6,603</b> | <b>\$ 8,650</b> | <b>\$ 8,650</b> | <b>\$ 8,650</b> |
| <b>Expenditure Detail</b>     |                 |                 |                 |                 |                 |
| Part-Time Wages               | \$ 1,091        | \$ -            | \$ 1,800        | \$ 1,800        | \$ 1,800        |
| FICA Taxes                    | 37              | -               | -               | -               | -               |
| Books and Subscriptions       | 392             | 1,498           | 850             | 850             | 850             |
| Conventions and Education     | 50              | -               | -               | -               | -               |
| Dues and Associations         | 100             | -               | -               | -               | -               |
| Maintenance Services          | 2,704           | 3,120           | 3,300           | 3,300           | 3,300           |
| Repairs and Maintenance       | -               | -               | 400             | 400             | 400             |
| Telecommunications            | 1,499           | 843             | 1,800           | 1,800           | 1,800           |
| Miscellaneous                 | 1,813           | 1,142           | 500             | 500             | 500             |
| <b>Total Expenditures</b>     | <b>\$ 7,686</b> | <b>\$ 6,603</b> | <b>\$ 8,650</b> | <b>\$ 8,650</b> | <b>\$ 8,650</b> |

# Courts

## Budget – General Fund

|   | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|---|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Juvenile and Domestic Relations District Court</b> |                   |                   |                    |                     |                    |

### Expenditure Summary

|                            |                  |                  |                  |                  |                  |
|----------------------------|------------------|------------------|------------------|------------------|------------------|
| Personnel                  | \$ 3,063         | \$ 1,975         | \$ 6,000         | \$ 6,000         | \$ 6,000         |
| Operations and Maintenance | 10,822           | 8,325            | 10,050           | 10,050           | 10,050           |
| <b>Total Expenditures</b>  | <b>\$ 13,885</b> | <b>\$ 10,300</b> | <b>\$ 16,050</b> | <b>\$ 16,050</b> | <b>\$ 16,050</b> |

### Expenditure Detail

|                           |                  |                  |                  |                  |                  |
|---------------------------|------------------|------------------|------------------|------------------|------------------|
| Part-Time Wages           | \$ 3,063         | \$ 1,975         | \$ 6,000         | \$ 6,000         | \$ 6,000         |
| Conventions and Education | 50               | 50               | 800              | 800              | 800              |
| Dues and Associations     | 75               | 75               | 150              | 150              | 150              |
| Maintenance Services      | -                | 22               | 500              | 500              | 500              |
| Meals and Lodging         | 232              | -                | -                | -                | -                |
| Repairs and Maintenance   | 2,761            | 3,131            | 6,000            | 6,000            | 6,000            |
| Telecommunications        | 1,402            | 85               | 2,000            | 2,000            | 2,000            |
| Miscellaneous             | 6,302            | 4,962            | 600              | 600              | 600              |
| <b>Total Expenditures</b> | <b>\$ 13,885</b> | <b>\$ 10,300</b> | <b>\$ 16,050</b> | <b>\$ 16,050</b> | <b>\$ 16,050</b> |

## Magistrates

### Expenditure Detail

|                           |                 |                 |                 |                 |                 |
|---------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Repairs and Maintenance   | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            |
| Books and Subscriptions   | -               | -               | 300             | 300             | 375             |
| Dues and Associations     | -               | 50              | 50              | 50              | 50              |
| Janitorial Supplies       | -               | -               | -               | -               | -               |
| Repairs and Maintenance   | -               | -               | -               | -               | -               |
| Telecommunications        | 1,821           | 1,897           | 2,200           | 2,200           | 2,200           |
| Miscellaneous             | 618             | 983             | 1,100           | 1,100           | 1,100           |
| <b>Total Expenditures</b> | <b>\$ 2,439</b> | <b>\$ 2,930</b> | <b>\$ 3,650</b> | <b>\$ 3,650</b> | <b>\$ 3,725</b> |

## Courts

### Budget – General Fund

|                       | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|-----------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Total – Courts</b> |                   |                   |                    |                     |                    |

#### Expenditure Summary

|                            |                  |                  |                  |                  |                  |
|----------------------------|------------------|------------------|------------------|------------------|------------------|
| Personnel                  | \$ 4,191         | \$ 1,975         | \$ 7,800         | \$ 7,800         | \$ 7,800         |
| Operations and Maintenance | 36,205           | 30,259           | 29,800           | 29,800           | 29,875           |
| <b>Total Expenditures</b>  | <b>\$ 40,396</b> | <b>\$ 32,234</b> | <b>\$ 37,600</b> | <b>\$ 37,600</b> | <b>\$ 37,675</b> |

### Staffing

The staff count is zero since the Commonwealth provides for most of the Courts' personnel costs. Although the County provides for the Drug Court Coordinator position, this is included in the PCSO's staff count. The position is funded with a grant received by the PCSO.

### Budget Analysis

Budgets were adopted for the Circuit Court, District Court, Juvenile and Domestic Relations District Court, and Magistrates. These budgets are relatively minimal and are not expected to substantially change in FY 2022. Unlike the other Courts, the Adult Drug Treatment Court does not have an adopted budget for FY 2021 or 2022 due to its minimal costs. As the treatment program progresses, the costs will likely increase to include telecommunications expenses and office supplies. Similar to the other Courts, the Adult Drug Treatment Court will have a small budget. The majority of its expenses are funded with a grant, which is listed in the PCSO's budget.

## Emergency Services

Emergency Services includes the Page County Department of Fire and Emergency Medical Services (EMS) and Emergency Communications Center (ECC). Both departments are overseen by the Director of Emergency Services.

The Department of Fire and EMS provides the County's residents and visitors with fire protection, rescue, and emergency medical services. The Department oversees the County's Fire and EMS program and operates three volunteer rescue squads. In addition, the Department provides emergency medical services and fire response training for the three volunteer rescue squads and three fire departments. Expenditures related to the volunteer rescue squads and contributions given to the three volunteer fire departments are separated from the County's Department of Fire and EMS.

The ECC is the centralized public safety answering point for all 9-1-1 calls within the County. The ECC provides dispatch services for the County's Fire & EMS Department, Page County Sheriff's Office (PCSO), and the Police Departments for the Towns of Luray, Shenandoah, and Stanley. Since FY 2020, the ECC has been overseen by the Director of Emergency Services. Previously, the ECC was overseen by the PCSO. Please note that the ECC accounts only for the budget and staff associated with the department that is overseen by the Director of Emergency Services. For the budget and staff associated with the ECC that was overseen by the PCSO, please see 9-1-1 System in the PCSO's budget.

### Emergency Services' Programs

#### **Page County Fire and Emergency Medical Services**

Responds to fires and medical emergencies within the County. Coordinates emergency plans and training. Helps manage grants associated with the Department.

#### **Volunteer Agencies**

Operates three volunteer rescue squads. Coordinates County's Fire and EMS operations with volunteer agencies.

#### **Emergency Communications Center**

Provides emergency dispatch services for the County and its Towns. Manages the Ambulance Fee for Service program, which includes obtaining financial reimbursements for emergency medical transportation costs.

## Emergency Services

### Budget – General Fund

|  | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|--|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Page County Fire and Emergency Medical Services</b> |                   |                   |                    |                     |                    |

#### Expenditure Summary

|                            |                     |                     |                     |                     |                     |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel                  | \$ 1,084,142        | \$ 1,198,317        | \$ 1,250,789        | \$ 1,250,789        | \$ 1,397,159        |
| Operations and Maintenance | 234,321             | 227,627             | 253,400             | 258,516             | 311,002             |
| <b>Total Expenditures</b>  | <b>\$ 1,318,463</b> | <b>\$ 1,425,944</b> | <b>\$ 1,504,189</b> | <b>\$ 1,509,305</b> | <b>\$ 1,708,161</b> |

#### Personnel Detail

|                            |                     |                     |                     |                     |                     |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Salaries                   | \$ 700,572          | \$ 795,819          | \$ 829,405          | \$ 829,405          | \$ 911,396          |
| Part-Time Wages            | 104,537             | 131,110             | 89,500              | 89,500              | 125,000             |
| FICA Taxes                 | 56,142              | 66,219              | 70,502              | 70,502              | 78,862              |
| Virginia Retirement System | 67,658              | 72,439              | 109,070             | 109,070             | 105,020             |
| Health Insurance           | 147,096             | 124,005             | 141,521             | 141,521             | 166,486             |
| Group Term Life Insurance  | 8,137               | 8,725               | 10,791              | 10,791              | 10,395              |
| <b>Total - Personnel</b>   | <b>\$ 1,084,142</b> | <b>\$ 1,198,317</b> | <b>\$ 1,250,789</b> | <b>\$ 1,250,789</b> | <b>\$ 1,397,159</b> |

# Emergency Services

## Budget – General Fund (Continued)

|  | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|--|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Page County Fire and Emergency Medical Services (Continued)</b> |                   |                   |                    |                     |                    |
| <b>Operations and Maintenance Detail</b>                           |                   |                   |                    |                     |                    |
| Communications Equipment   | \$ 8,980          | \$ 626            | \$ 3,000           | \$ 3,000            | \$ 4,000           |
| Contractual Services   | 36,938            | 35,955            | 38,600             | 38,600              | 49,140             |
| Conventions and Education  | 1,215             | 5,290             | 22,500             | 27,616              | 18,000             |
| Dues and Associations  | 475               | 515               | 1,200              | 1,200               | 750                |
| HazMat Supplies  | 415               | 1,323             | 1,000              | 1,000               | -                  |
| Malpractice Insurance  | 2,629             | 2,629             | 2,800              | 2,800               | 2,800              |
| Meals and Lodging  | 1,898             | 2,361             | 5,000              | 5,000               | 5,000              |
| Medical and Lab Supplies   | 33,423            | 38,369            | 25,000             | 25,000              | 64,500             |
| Mileage  | -                 | -                 | 500                | 500                 | 250                |
| Motor Vehicle Insurance  | 1,833             | 1,740             | 2,500              | 2,500               | 2,500              |
| Postal Services  | 123               | 56                | 100                | 100                 | 100                |
| Radio Equipment Repairs  | 91                | 338               | 1,000              | 1,000               | 2,000              |
| Repair and Maintenance Supplies                                    | 267               | 38                | -                  | -                   | -                  |
| Repairs and Maintenance  | 1,253             | 81                | -                  | -                   | -                  |
| Special Events   | -                 | 6,272             | 2,500              | 2,500               | 2,500              |
| Station Expenses   | -                 | 1,047             | -                  | -                   | 15,000             |
| Telecommunications   | 1,845             | 2,484             | 3,500              | 3,500               | 4,000              |
| Training   | 14,938            | 768               | 7,500              | 7,500               | 5,000              |
| Uniforms and Apparel   | 7,654             | 8,164             | 12,000             | 12,000              | 14,000             |
| Vehicle Fuel   | 21,933            | 28,547            | 30,000             | 30,000              | 30,000             |
| Vehicle Maintenance and Repairs                                    | 32,140            | 54,897            | 60,000             | 60,000              | 55,000             |
| Vehicle Supplies   | 557               | 1,143             | 1,000              | 1,000               | 2,500              |
| Other Operating Supplies   | 1,163             | 1,516             | 1,000              | 1,000               | 2,500              |
| Miscellaneous  | 582               | 539               | 500                | 500                 | -                  |
| Emgy. Mgmt. Perf. Grant Exp.                                       | 3,811             | 5,465             | 7,500              | 7,500               | 7,500              |
| Four-for-Life Program Expenses                                     | 2,703             | 3,920             | 6,000              | 6,000               | 7,000              |
| Rad. Emgy. Prep. Prog. Grant Exp.                                  | -                 | -                 | 700                | 700                 | 700                |
| Rescue Sq. Assist. Fund Grant Exp.                                 | 57,455            | -                 | 18,000             | 18,000              | 16,262             |
| Coronavirus Relief Fund Expenses                                   | -                 | 23,544            | -                  | -                   | -                  |
| <b>Total - O&amp;M</b>   | <b>\$ 234,321</b> | <b>\$ 227,627</b> | <b>\$ 253,400</b>  | <b>\$ 258,516</b>   | <b>\$ 311,002</b>  |

## Emergency Services

### Budget – General Fund (Continued)

|  | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|--|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Volunteer Agencies</b>                    |                   |                   |                    |                     |                    |
| <b>Expenditure Summary</b>                   |                   |                   |                    |                     |                    |
| Operations and Maintenance                   | \$ 184,596        | \$ 191,970        | \$ 221,500         | \$ 230,989          | \$ 208,000         |
| Transf. to Local Vol. Agencies               | 269,710           | 198,480           | 283,000            | 283,000             | 221,000            |
| <b>Total Expenditures</b>                    | <b>\$ 454,306</b> | <b>\$ 390,450</b> | <b>\$ 504,500</b>  | <b>\$ 513,989</b>   | <b>\$ 429,000</b>  |
| <b>Operations and Maintenance Detail</b>     |                   |                   |                    |                     |                    |
| Diversified Ambulance Billing                | \$ 24,797         | \$ 26,781         | \$ 35,000          | \$ 35,000           | \$ 30,000          |
| Fire Programs Expenses                       | 52,214            | 54,942            | 48,000             | 57,489              | 48,000             |
| Four-for-Life Program Expenses               | 18,829            | 19,451            | 22,500             | 22,500              | 21,000             |
| LODA Insurance                               | 49,710            | 51,750            | 75,000             | 75,000              | 68,000             |
| Insurance                                    | 39,046            | 39,046            | 41,000             | 41,000              | 41,000             |
| <b>Total - O&amp;M</b>                       | <b>\$ 184,596</b> | <b>\$ 191,970</b> | <b>\$ 221,500</b>  | <b>\$ 230,989</b>   | <b>\$ 208,000</b>  |
| <b>Transf. to Local Vol. Agencies Detail</b> |                   |                   |                    |                     |                    |
| Luray Fire Contribution                      | \$ 52,000         | \$ 52,000         | \$ 57,500          | \$ 57,500           | \$ 57,500          |
| Luray Rescue Revenue Recovery                | 51,389            | -                 | 36,000             | 36,000              | 19,000             |
| Shen. Fire Contribution                      | 52,000            | 52,000            | 57,500             | 57,500              | 57,500             |
| Shen. Fire Rev. Recovery                     | 834               | 918               | 1,000              | 1,000               | 1,000              |
| Shen. Rescue Revenue Recovery                | 28,230            | 11,992            | 36,000             | 36,000              | 12,000             |
| Stanley Fire Contribution                    | 52,000            | 52,000            | 57,500             | 57,500              | 57,500             |
| Stanley Fire Revenue Recovery                | 390               | 833               | 1,500              | 1,500               | 1,500              |
| Stanley Rescue Revenue Recovery              | 32,867            | 28,737            | 36,000             | 36,000              | 15,000             |
| <b>Total - Transfers</b>                     | <b>\$ 269,710</b> | <b>\$ 198,480</b> | <b>\$ 283,000</b>  | <b>\$ 283,000</b>   | <b>\$ 221,000</b>  |

# Emergency Services

## Budget – General Fund (Continued)

|  | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|--|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Emergency Communications Center</b> |                   |                   |                    |                     |                    |

### Expenditure Summary

|                            |             |                   |                   |                   |                   |
|----------------------------|-------------|-------------------|-------------------|-------------------|-------------------|
| Personnel                  | \$ -        | \$ 454,494        | \$ 601,263        | \$ 601,263        | \$ 608,991        |
| Operations and Maintenance | -           | 124,319           | 162,702           | 162,702           | 179,902           |
| <b>Total Expenditures</b>  | <b>\$ -</b> | <b>\$ 578,813</b> | <b>\$ 763,965</b> | <b>\$ 763,965</b> | <b>\$ 788,893</b> |

### Personnel Detail

|                            |             |                   |                   |                   |                   |
|----------------------------|-------------|-------------------|-------------------|-------------------|-------------------|
| Salaries                   | \$ -        | \$ 310,024        | \$ 363,583        | \$ 363,583        | \$ 406,543        |
| Part-Time Wages            | -           | 22,562            | 18,962            | 18,962            | 12,000            |
| FICA Taxes                 | -           | 22,790            | 86,837            | 86,837            | 32,019            |
| Virginia Retirement System | -           | 31,420            | 41,264            | 41,264            | 49,273            |
| Health Insurance           | -           | 63,935            | 85,886            | 85,886            | 103,707           |
| Group Term Life Insurance  | -           | 3,763             | 4,731             | 4,731             | 5,449             |
| <b>Total - Personnel</b>   | <b>\$ -</b> | <b>\$ 454,494</b> | <b>\$ 601,263</b> | <b>\$ 601,263</b> | <b>\$ 608,991</b> |

### Operations and Maintenance

|                                  |             |                   |                   |                   |                   |
|----------------------------------|-------------|-------------------|-------------------|-------------------|-------------------|
| Academy Fees                     | \$ -        | \$ -              | \$ 9,500          | \$ 9,500          | \$ 9,500          |
| Contractual Services             | -           | 76,874            | 76,552            | 76,552            | 86,552            |
| Conventions and Education        | -           | 3,391             | 6,000             | 6,000             | 6,000             |
| Dues and Associations            | -           | -                 | 1,000             | 1,000             | 1,200             |
| Electrical Services              | -           | 693               | 700               | 700               | 1,000             |
| Emergency Services Repairs       | -           | -                 | 3,000             | 3,000             | 3,000             |
| Janitorial Supplies              | -           | 103               | -                 | -                 | -                 |
| Meals and Lodging                | -           | 596               | 1,000             | 1,000             | 2,500             |
| Mileage                          | -           | 151               | 250               | 250               | 250               |
| Repairs and Maintenance          | -           | 372               | 3,000             | 3,000             | 3,000             |
| Road Signs                       | -           | 943               | 2,000             | 2,000             | 2,000             |
| Telecommunications               | -           | 29,396            | 42,000            | 42,000            | 42,000            |
| Tower Rent                       | -           | 8,500             | 10,200            | 10,200            | 17,400            |
| Uniforms and Apparel             | -           | 1,825             | 2,000             | 2,000             | 2,000             |
| Vehicle Fuel                     | -           | 32                | -                 | -                 | -                 |
| Vehicle Maintenance and Repairs  | -           | 1,376             | -                 | -                 | -                 |
| Vehicle Supplies                 | -           | 5                 | -                 | -                 | -                 |
| Miscellaneous                    | -           | 62                | 500               | 500               | 500               |
| Pub. Safety Ans. Pts. Grant Exp. | -           | -                 | 3,000             | 3,000             | 3,000             |
| Walmart Community Grant Exp.     | -           | -                 | 2,000             | 2,000             | -                 |
| <b>Total - O&amp;M</b>           | <b>\$ -</b> | <b>\$ 124,319</b> | <b>\$ 162,702</b> | <b>\$ 162,702</b> | <b>\$ 179,902</b> |

# Emergency Services

## Budget – General Fund (Continued)

|                                   | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|-----------------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Total – Emergency Services</b> |                   |                   |                    |                     |                    |

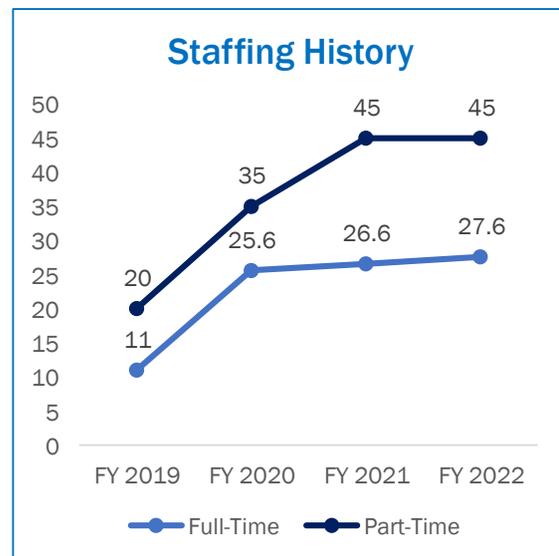
### Expenditure Summary

|                                |                     |                     |                     |                     |                     |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel                      | \$ 1,084,142        | \$ 1,652,811        | \$ 1,852,052        | \$ 1,852,052        | \$ 2,006,150        |
| Operations and Maintenance     | 418,917             | 543,916             | 637,602             | 652,207             | 698,904             |
| Transf. to Local Vol. Agencies | 269,710             | 198,480             | 283,000             | 283,000             | 221,000             |
| <b>Total Expenditures</b>      | <b>\$ 1,772,769</b> | <b>\$ 2,395,207</b> | <b>\$ 2,772,654</b> | <b>\$ 2,787,259</b> | <b>\$ 2,926,054</b> |

## Staffing

Since the ECC changed supervisors in FY 2020, Emergency Services has accounted for its 9.6 full-time positions and five part-time positions. The 0.6 full-time position represents ECC’s proportion of the costs associated with the four positions that it shares with the PCSO. The ECC is hoping to hire an additional full-time dispatcher to help alleviate the need for part-time employees.

Since the start of the coronavirus pandemic in FY 2020, Emergency Services’ staff level has increased steadily to provide for the increased demand in emergency medical services. From FY 2020 to 2021, the County’s Department of Fire and EMS added approximately five full-time positions and 10 part-time positions. Towards the end of FY 2021, a supervisory position was created to help manage the Emergency Services Director’s growing responsibilities.



# Emergency Services

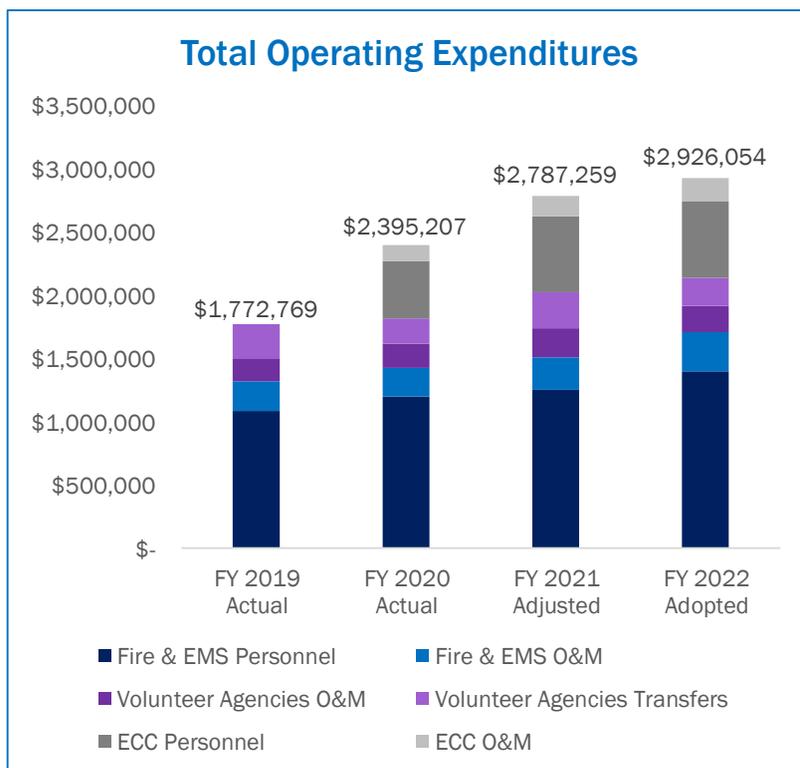
## Budget Analysis

### Page County Fire and Emergency Medical Services

In FY 2022, the Department of Fire and EMS has a noticeably larger expenditure budget. Part of this increase is due to the County-wide five percent pay raise. This budget increase is also caused by hiring an additional supervisor, the increased need for part-time employees, and the increased need for medical supplies. The new supervisor will help the Director fulfill the responsibilities of managing the Department. The increases in part-time wages and medical supplies are a direct result of the community’s medical needs during the coronavirus pandemic. As the community rebounds from the pandemic, it is likely that these expenses will return to prior year levels.

### Volunteer Agencies

Surprisingly, in FY 2022, the overall expenditure budget for the volunteer agencies will decrease. This is due to a decrease in revenue recovery expenses. These expenses are associated with the ambulance transportation revenue that the County collects on the rescue squads’ behalf and then disburses. Recently, the volunteer agencies have responded to a smaller percentage of emergency calls. Consequently, the County does not have to pay out as much of the revenue to the volunteer rescue squads.



### Emergency Communications Center

For FY 2022, the ECC has a small increase in personnel costs due to the County-wide five percent pay raise and changes in employee’s health insurance plans. The ECC also has a noticeable increase in its operations and maintenance costs. This is due to an increase in tower rent and the rising cost of its various contractual services.

## Sheriff's Office

The Sheriff, a constitutional officer, is locally elected every four years. The Sheriff and the deputies have criminal and civil jurisdiction to enforce the laws of the Commonwealth of Virginia and the ordinances of Page County. The Sheriff's Office is comprised of the following divisions: Law Enforcement and Administration, Animal Control, Bailiffs, Crime Prevention, Investigations, Jail, and 9-1-1 System. The Law Enforcement and Administration division includes the Sheriff, and it oversees the other divisions.

### Sheriff's Office's Programs

#### Law Enforcement and Administration

Patrols districts within the County and enforces all felony and misdemeanor laws. Responds to emergency calls. Investigates and reports accidents. Provides senior leadership and oversees all other divisions. Manages most personnel matters and grants for all divisions overseen by the Sheriff's Office.

#### Animal Control

Enforces laws relevant to the care of all domestic animals, including both companion and livestock. Issues summons for violations and testifies in court. Investigates complaints of cruelty, animal bites, and dangerous dogs.

#### Bailiffs

Safeguards people involved in official judicial proceedings in the County's Courts. Maintains order in courtrooms, chambers, and jury rooms. Manages prisoners while in Court.

#### Crime Prevention

Provides School Resource Officers. Identifies crime risks and formulates plans to reduce such risks.

#### Investigations

Investigates all major criminal offenses and manages criminal intelligence. Participates in the regional Drug Task Force, Gang Task Force, and Internet Crimes Against Children (ICAC) Task Force.

#### Jail

Operates the Page County Jail (PCJ). Oversees the care of prisoners within the PCJ. Transports prisoners to other regional jails and medical facilities, as needed. Operates a work release program.

#### 9-1-1 System

Accounts for positions within the Emergency Communications Center (ECC) that are partially funded by the State's Compensation Board. Formerly managed and operated the County's ECC.

# Sheriff's Office

## Strategic Goals, Objectives, and Measures

The mission of the Page County Sheriff's Office (PCSO) is to provide peace and security to all residents and visitors to Page County; to fairly and impartially enforce all laws of the United States of America, the Commonwealth of Virginia, and ordinances of Page County; to protect the lives and property of citizens and visitors; to assist other law enforcement agencies and emergency service agencies in protecting the lives and property of residents and visitors; to take the appropriate action in all matters; and to treat all persons with respect and without regard to race, sex, creed, or religion.

The PCSO has the following objectives for FY 2022:

### Objective 1

**Description:** Create and promote [sound fiscal management strategies](#) to operate within budget while maintaining the highest level of service.

**Measure:** Actual expenditures shall remain within budget.

### Objective 2

**Description:** Continue to work with the County Administrator and Board of Supervisors to develop strategies to strengthen pay and benefits and [improve recruitment and retention of high-quality employees](#).

**Measure:** Reduce the number of terminated full-time employees.

### Objective 3

**Description:** Explore options and formulate a comprehensive plan to [resolve incarceration issues](#) and formulate strategies and programs to reduce recidivism.

**Measure:** Number of programs aimed at resolving jail overpopulation and recidivism.

## Sheriff's Office

### Budget – General Fund

|   | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|---|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Law Enforcement and Administration</b> |                   |                   |                    |                     |                    |

#### Expenditure Summary

|                            |                     |                     |                     |                     |                     |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel                  | \$ 1,618,825        | \$ 1,706,065        | \$ 1,704,709        | \$ 1,790,801        | \$ 2,001,324        |
| Operations and Maintenance | 379,149             | 319,806             | 365,383             | 659,712             | 688,123             |
| <b>Total Expenditures</b>  | <b>\$ 1,997,974</b> | <b>\$ 2,025,871</b> | <b>\$ 2,070,092</b> | <b>\$ 2,450,513</b> | <b>\$ 2,689,447</b> |

#### Personnel Detail

|                            |                     |                     |                     |                     |                     |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Salaries                   | \$ 1,020,975        | \$ 1,120,961        | \$ 1,151,175        | \$ 1,180,714        | \$ 1,344,278        |
| Part-Time Wages            | 70,254              | 73,667              | 20,000              | 52,500              | 70,000              |
| Overtime Wages             | 37,300              | 22,587              | 15,600              | 15,600              | 15,600              |
| FICA Taxes                 | 75,178              | 83,260              | 90,870              | 93,130              | 108,727             |
| Virginia Retirement System | 107,215             | 116,171             | 119,700             | 122,421             | 162,926             |
| Health Insurance           | 294,682             | 275,101             | 292,387             | 311,107             | 281,779             |
| Group Term Life Insurance  | 13,221              | 14,318              | 14,977              | 15,329              | 18,014              |
| <b>Total - Personnel</b>   | <b>\$ 1,618,825</b> | <b>\$ 1,706,065</b> | <b>\$ 1,704,709</b> | <b>\$ 1,790,801</b> | <b>\$ 2,001,324</b> |

#### Operations and Maintenance Detail

|                              |           |           |           |           |           |
|------------------------------|-----------|-----------|-----------|-----------|-----------|
| Academy Fees                 | \$ 14,260 | \$ 13,640 | \$ 18,000 | \$ 18,000 | \$ 18,000 |
| Advertising                  | -         | 48        | 200       | 200       | 200       |
| Books and Subscriptions      | 1,097     | 1,112     | 1,250     | 1,250     | 1,250     |
| Contractual Services         | 11,960    | 26,865    | 38,583    | 63,583    | 28,583    |
| Conventions and Education    | 5,519     | 5,116     | 5,000     | 5,000     | 7,500     |
| Drug Screening               | -         | -         | 500       | 500       | 500       |
| Dues and Associations        | 2,031     | 2,000     | 2,000     | 2,000     | 2,000     |
| Electronic Summons           | -         | 5,351     | 3,000     | 3,000     | 4,000     |
| Emgy. Response Team Supplies | 3,166     | 4,987     | 5,000     | 44,461    | 10,000    |
| Extermination                | 280       | 280       | 300       | 300       | 300       |
| Janitorial Supplies          | 531       | 364       | 200       | 200       | 500       |
| K-9 Supplies and Equipment   | -         | 929       | 2,000     | 2,000     | 2,000     |

# Sheriff’s Office

## Budget – General Fund (Continued)

|   | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|---|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Law Enforcement and Administration (Continued)</b> |                   |                   |                    |                     |                    |
| <b>Operations and Maintenance Detail (Continued)</b>  |                   |                   |                    |                     |                    |
| Meals and Lodging                                     | 4,534             | 3,987             | 2,500              | 2,500               | 5,000              |
| Motor Vehicle Insurance                               | 22,000            | 20,877            | 23,000             | 23,000              | 23,000             |
| Police Supplies                                       | 15,853            | 15,471            | 15,000             | 15,000              | 22,000             |
| Postal Services                                       | 847               | 1,916             | 2,000              | 2,000               | 2,000              |
| Radio Equipment Repairs                               | -                 | 82                | 1,000              | 1,000               | 1,000              |
| Repair and Maintenance Supplies                       | 1,543             | 9,023             | -                  | -                   | 1,000              |
| Repairs and Maintenance                               | -                 | 525               | 1,000              | 1,000               | 4,000              |
| Search and Rescue                                     | 146               | -                 | 2,000              | 2,000               | 2,000              |
| Special Operations                                    | -                 | 19,034            | -                  | -                   | -                  |
| Telecommunications                                    | 16,994            | 18,596            | 16,350             | 16,350              | 20,350             |
| Uniforms and Apparel                                  | 19,167            | 17,180            | 16,000             | 16,000              | 16,000             |
| Vehicle Fuel  | 44,612            | 44,531            | 40,000             | 40,000              | 40,000             |
| Vehicle Maintenance and Repairs                       | 81,692            | 56,404            | 37,500             | 37,500              | 40,000             |
| Vehicle Supplies                                      | 5,459             | 19,051            | 9,000              | 9,000               | 12,000             |
| Water and Sewer                                       | 1,305             | 1,487             | 1,000              | 1,000               | 1,500              |
| Miscellaneous   | 789               | 50                | -                  | -                   | -                  |
| BJA Bulletproof Vest Grant Exp.                       | 9,178             | 4,772             | 13,000             | 13,000              | 13,000             |
| DOJ COPS Grant Expenses                               | -                 | -                 | -                  | 156,273             | 156,273            |
| DCJS COVID-19 Emgy. Grant Exp.                        | -                 | -                 | -                  | 50,000              | -                  |
| DHS Citizen Corps Prog. Grant Exp.                    | 7,734             | 4,766             | 15,000             | 17,500              | 17,500             |
| DHS SHSP Grant Expenses                               | -                 | -                 | 50,000             | 50,000              | 50,000             |
| DMV Gnd. Trans. Safety Grant Exp.                     | 2,969             | 8,448             | 18,000             | 19,095              | 20,000             |
| DOJ Adult Drug Court Grant Exp.                       | -                 | -                 | -                  | 20,000              | 166,667            |
| K-9 Donation Expenses                                 | 691               | 684               | 2,000              | 2,000               | -                  |
| MDT Grant Expenses                                    | 99,842            | 158               | -                  | -                   | -                  |
| Misc. DCJS Grant Expenses                             | 4,950             | 11,671            | -                  | -                   | -                  |
| USDA Vehicle Grant Expenses                           | -                 | 401               | 25,000             | 25,000              | -                  |
| <b>Total - O&amp;M</b>                                | <b>\$ 379,149</b> | <b>\$ 319,806</b> | <b>\$ 365,383</b>  | <b>\$ 659,712</b>   | <b>\$ 688,123</b>  |

## Sheriff's Office

### Budget – General Fund (Continued)

|  | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|--|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Animal Control</b>                    |                   |                   |                    |                     |                    |
| <b>Expenditure Summary</b>               |                   |                   |                    |                     |                    |
| Personnel                                | \$ 94,427         | \$ 79,725         | \$ 90,142          | \$ 90,142           | \$ 106,165         |
| Operations and Maintenance               | 17,049            | 46,248            | 41,300             | 41,300              | 18,550             |
| <b>Total Expenditures</b>                | <b>\$ 111,476</b> | <b>\$ 125,973</b> | <b>\$ 131,442</b>  | <b>\$ 131,442</b>   | <b>\$ 124,715</b>  |
| <b>Personnel Detail</b>                  |                   |                   |                    |                     |                    |
| Salaries                                 | \$ 70,658         | \$ 64,691         | \$ 73,720          | \$ 73,720           | \$ 74,941          |
| Part-Time Wages                          | -                 | -                 | -                  | -                   | -                  |
| Overtime Wages                           | 659               | 1,003             | 2,000              | 2,000               | 2,000              |
| FICA Taxes                               | 5,107             | 4,782             | 5,797              | 5,797               | 5,849              |
| Virginia Retirement System               | 7,349             | 6,330             | 7,666              | 7,666               | 9,082              |
| Health Insurance                         | 9,749             | 2,139             | -                  | -                   | 13,289             |
| Group Term Life Insurance                | 905               | 780               | 959                | 959                 | 1,004              |
| <b>Total - Personnel</b>                 | <b>\$ 94,427</b>  | <b>\$ 79,725</b>  | <b>\$ 90,142</b>   | <b>\$ 90,142</b>    | <b>\$ 106,165</b>  |
| <b>Operations and Maintenance Detail</b> |                   |                   |                    |                     |                    |
| Academy Fees                             | \$ 1,240          | \$ 1,240          | \$ 1,300           | \$ 1,300            | \$ 1,300           |
| Advertising                              | -                 | -                 | -                  | -                   | -                  |
| Contractual Services                     | 28                | -                 | -                  | -                   | 2,000              |
| Conventions and Education                | -                 | -                 | 500                | 500                 | 500                |
| Drug Screening                           | -                 | -                 | 200                | 200                 | 200                |
| Dues and Associations                    | 71                | -                 | 200                | 200                 | 200                |
| Meals and Lodging                        | -                 | -                 | 300                | 300                 | 300                |
| Medical and Lab Supplies                 | 1,194             | 812               | 500                | 500                 | -                  |
| Motor Vehicle Insurance                  | 1,222             | 1,160             | 1,700              | 1,700               | 1,700              |
| Police Supplies                          | 1,333             | 597               | 750                | 750                 | 750                |
| Postal Services                          | -                 | -                 | -                  | -                   | -                  |
| Telecommunications                       | 1,078             | 840               | 1,000              | 1,000               | 1,000              |
| Uniforms and Apparel                     | 2,111             | 1,948             | 600                | 600                 | 600                |
| Vehicle Fuel                             | 4,505             | 3,094             | 6,000              | 6,000               | 6,000              |
| Vehicle Maintenance and Repairs          | 3,537             | 1,255             | 2,500              | 2,500               | 2,500              |
| Vehicle Supplies                         | 730               | 830               | 750                | 750                 | 750                |
| Veterinary                               | -                 | -                 | -                  | -                   | 750                |
| USDA Vehicle Grant Expenses              | -                 | 34,472            | 25,000             | 25,000              | -                  |
| <b>Total - O&amp;M</b>                   | <b>\$ 17,049</b>  | <b>\$ 46,248</b>  | <b>\$ 41,300</b>   | <b>\$ 41,300</b>    | <b>\$ 18,550</b>   |

# Sheriff's Office

## Budget – General Fund (Continued)

|  | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|--|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Bailiffs</b>                          |                   |                   |                    |                     |                    |
| <b>Expenditure Summary</b>               |                   |                   |                    |                     |                    |
| Personnel                                | \$ 221,968        | \$ 205,016        | \$ 201,684         | \$ 201,684          | \$ 215,886         |
| Operations and Maintenance               | 5,710             | 7,487             | 6,790              | 6,790               | 9,140              |
| <b>Total Expenditures</b>                | <b>\$ 227,678</b> | <b>\$ 212,503</b> | <b>\$ 208,474</b>  | <b>\$ 208,474</b>   | <b>\$ 225,026</b>  |
| <b>Personnel Detail</b>                  |                   |                   |                    |                     |                    |
| Salaries                                 | \$ 85,635         | \$ 79,898         | \$ 88,327          | \$ 88,327           | \$ 95,615          |
| Part-Time Wages                          | 91,338            | 74,587            | 60,000             | 60,000              | 70,000             |
| Overtime Wages                           | 80                | -                 | -                  | -                   | 5,000              |
| FICA Taxes                               | 13,104            | 10,826            | 11,485             | 11,485              | 13,005             |
| Virginia Retirement System               | 8,583             | 8,456             | 9,185              | 9,185               | 11,589             |
| Health Insurance                         | 22,171            | 30,207            | 31,538             | 31,538              | 19,396             |
| Group Term Life Insurance                | 1,057             | 1,042             | 1,149              | 1,149               | 1,281              |
| <b>Total - Personnel</b>                 | <b>\$ 221,968</b> | <b>\$ 205,016</b> | <b>\$ 201,684</b>  | <b>\$ 201,684</b>   | <b>\$ 215,886</b>  |
| <b>Operations and Maintenance Detail</b> |                   |                   |                    |                     |                    |
| Academy Fees                             | \$ 3,200          | \$ 4,340          | \$ 4,340           | \$ 4,340            | \$ 4,340           |
| Contractual Services                     | 125               | -                 | -                  | -                   | -                  |
| Conventions and Education                | -                 | -                 | 300                | 300                 | 300                |
| Drug Screening                           | -                 | -                 | 350                | 350                 | 350                |
| Dues and Associations                    | -                 | -                 | 250                | 250                 | 250                |
| Meals and Lodging                        | -                 | -                 | 300                | 300                 | 300                |
| Motor Vehicle Insurance                  | 611               | 580               | -                  | -                   | -                  |
| Police Supplies                          | 548               | 707               | -                  | -                   | 1,500              |
| Repair and Maintenance Supplies          | -                 | -                 | -                  | -                   | 100                |
| Telecommunications                       | 660               | 551               | 500                | 500                 | 500                |
| Uniforms and Apparel                     | 566               | 1,309             | 750                | 750                 | 1,500              |
| <b>Total - O&amp;M</b>                   | <b>\$ 5,710</b>   | <b>\$ 7,487</b>   | <b>\$ 6,790</b>    | <b>\$ 6,790</b>     | <b>\$ 9,140</b>    |

## Sheriff's Office

### Budget – General Fund (Continued)

|                            | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|----------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Crime Prevention</b>    |                   |                   |                    |                     |                    |
| <b>Expenditure Summary</b> |                   |                   |                    |                     |                    |
| Personnel                  | \$ 308,479        | \$ 300,735        | \$ 332,008         | \$ 332,008          | \$ 380,765         |
| Operations and Maintenance | 105,798           | 132,825           | 94,941             | 99,853              | 112,441            |
| <b>Total Expenditures</b>  | <b>\$ 414,277</b> | <b>\$ 433,560</b> | <b>\$ 426,949</b>  | <b>\$ 431,861</b>   | <b>\$ 493,206</b>  |
| <b>Personnel Detail</b>    |                   |                   |                    |                     |                    |
| Salaries                   | \$ 167,250        | \$ 137,941        | \$ 209,500         | \$ 209,500          | \$ 218,801         |
| Part-Time Wages            | -                 | 35,937            | -                  | -                   | 45,000             |
| Overtime Wages             | 5,594             | 2,340             | 4,000              | 4,000               | 4,000              |
| FICA Taxes                 | 14,685            | 17,562            | 16,118             | 16,118              | 20,380             |
| Virginia Retirement System | 24,212            | 23,434            | 21,784             | 21,784              | 26,519             |
| Health Insurance           | 93,757            | 80,632            | 77,880             | 77,880              | 63,134             |
| Group Term Life Insurance  | 2,981             | 2,889             | 2,726              | 2,726               | 2,931              |
| <b>Total - Personnel</b>   | <b>\$ 308,479</b> | <b>\$ 300,735</b> | <b>\$ 332,008</b>  | <b>\$ 332,008</b>   | <b>\$ 380,765</b>  |

# Sheriff's Office

## Budget – General Fund (Continued)

|  | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|--|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Crime Prevention (Continued)</b>      |                   |                   |                    |                     |                    |
| <b>Operations and Maintenance Detail</b> |                   |                   |                    |                     |                    |
| Academy Fees                             | \$ 3,620          | \$ 4,340          | \$ 3,200           | \$ 3,200            | \$ 3,200           |
| Advertising                              | -                 | -                 | 250                | 250                 | 250                |
| Books and Subscriptions                  | -                 | -                 | 100                | 100                 | 100                |
| Contractual Services                     | 70                | 5                 | -                  | -                   | -                  |
| Conventions and Education                | -                 | -                 | 1,000              | 1,000               | 1,000              |
| Drug Screening                           | -                 | -                 | 300                | 300                 | 300                |
| Dues and Associations                    | 55                | -                 | -                  | -                   | -                  |
| Meals and Lodging                        | 104               | 351               | 1,000              | 1,000               | 1,000              |
| Motor Vehicle Insurance                  | 2,444             | 2,320             | 3,000              | 3,000               | 3,000              |
| Police Supplies                          | 512               | 1,167             | 500                | 500                 | 500                |
| Postal Services                          | -                 | 255               | 500                | 500                 | 500                |
| Radio Equipment Repairs                  | -                 | -                 | 500                | 500                 | 500                |
| Repair and Maintenance Supplies          | -                 | -                 | -                  | -                   | -                  |
| Summer Youth Camp                        | 10,259            | 10,224            | -                  | -                   | -                  |
| Telecommunications                       | 3,804             | 4,121             | 4,020              | 4,020               | 4,020              |
| Uniforms and Apparel                     | 931               | 1,260             | 1,500              | 1,500               | 1,500              |
| Vehicle Fuel                             | 8,135             | 8,312             | 6,500              | 6,500               | 7,500              |
| Vehicle Maintenance and Repairs          | 5,297             | 3,391             | 1,500              | 1,500               | 3,000              |
| Vehicle Supplies                         | 837               | 2,247             | 500                | 500                 | 500                |
| Miscellaneous                            | 80                | -                 | -                  | -                   | -                  |
| Bryne Justice Assist. Grant Exp.         | -                 | -                 | 2,036              | 2,036               | 2,036              |
| DCJS SRO Grant Expenses                  | 61,958            | 80,196            | 50,000             | 50,000              | 65,000             |
| Edu. Outreach Program Exp.               | -                 | 1,088             | 5,000              | 8,912               | 5,000              |
| PACA Drug Free Comm. Grant Exp.          | 4,448             | 13,298            | 11,535             | 11,535              | 11,535             |
| Triad Grant Expenses                     | 1,905             | -                 | -                  | 1,000               | -                  |
| Walmart Community Grant Exp.             | 1,339             | 250               | 2,000              | 2,000               | 2,000              |
| <b>Total - O&amp;M</b>                   | <b>\$ 105,798</b> | <b>\$ 132,825</b> | <b>\$ 94,941</b>   | <b>\$ 99,853</b>    | <b>\$ 112,441</b>  |

## Sheriff's Office

### Budget – General Fund (Continued)

|                            | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|----------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Investigations</b>      |                   |                   |                    |                     |                    |
| <b>Expenditure Summary</b> |                   |                   |                    |                     |                    |
| Personnel                  | \$ 701,078        | \$ 676,150        | \$ 650,938         | \$ 635,938          | \$ 651,035         |
| Operations and Maintenance | 161,899           | 183,615           | 159,880            | 220,716             | 139,680            |
| <b>Total Expenditures</b>  | <b>\$ 862,977</b> | <b>\$ 859,765</b> | <b>\$ 810,818</b>  | <b>\$ 856,654</b>   | <b>\$ 790,715</b>  |
| <b>Personnel Detail</b>    |                   |                   |                    |                     |                    |
| Salaries                   | \$ 389,111        | \$ 423,820        | \$ 379,207         | \$ 379,207          | \$ 402,604         |
| Part-Time Wages            | 24,746            | 8,286             | 30,490             | 15,490              | 30,490             |
| Overtime Wages             | 43,382            | 17,143            | 27,000             | 27,000              | 27,000             |
| FICA Taxes                 | 32,456            | 31,983            | 36,092             | 36,092              | 35,000             |
| Virginia Retirement System | 47,754            | 46,988            | 39,431             | 39,431              | 44,452             |
| Health Insurance           | 157,750           | 142,138           | 133,784            | 133,784             | 105,981            |
| Group Term Life Insurance  | 5,879             | 5,792             | 4,934              | 4,934               | 5,508              |
| <b>Total - Personnel</b>   | <b>\$ 701,078</b> | <b>\$ 676,150</b> | <b>\$ 650,938</b>  | <b>\$ 635,938</b>   | <b>\$ 651,035</b>  |

# Sheriff's Office

## Budget – General Fund (Continued)

|  | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|--|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Investigations (Continued)</b>        |                   |                   |                    |                     |                    |
| <b>Operations and Maintenance Detail</b> |                   |                   |                    |                     |                    |
| Academy Fees                             | \$ 6,200          | \$ 6,200          | \$ 6,580           | \$ 6,580            | \$ 6,580           |
| Asset Forfeitures                        | 4,276             | 6,240             | -                  | -                   | -                  |
| Asset Forfeitures (Federal)              | 1,484             | 39,554            | -                  | 60,836              | -                  |
| Books and Subscriptions                  | 1,648             | 720               | 1,400              | 1,400               | 2,700              |
| Contractual Services                     | 17,992            | 10,533            | 20,100             | 20,100              | 20,100             |
| Conventions and Education                | 5,230             | 3,145             | 8,000              | 8,000               | 8,000              |
| Drug Screening                           | -                 | -                 | 500                | 500                 | 500                |
| Dues and Associations                    | 534               | 415               | 500                | 500                 | 500                |
| Extermination                            | 280               | 280               | 300                | 300                 | 300                |
| Gang Task Force Supplies                 | 11,895            | 11,165            | 11,500             | 11,500              | 11,500             |
| Janitorial Supplies                      | 444               | 151               | 500                | 500                 | 500                |
| Meals and Lodging                        | 9,074             | 2,111             | 8,500              | 8,500               | 8,500              |
| Mileage                                  | 143               | 281               | -                  | -                   | -                  |
| Motor Vehicle Insurance                  | 5,500             | 5,219             | 6,000              | 6,000               | 6,000              |
| Police Supplies                          | 10,796            | 12,284            | 12,000             | 12,000              | 12,000             |
| Postal Services                          | 61                | 55                | 100                | 100                 | 100                |
| Radio Equipment Repairs                  | -                 | -                 | 1,000              | 1,000               | 1,000              |
| Repair and Maintenance Supplies          | 1,937             | 1,351             | -                  | -                   | -                  |
| Repairs and Maintenance                  | 300               | 2,237             | 3,000              | 3,000               | 4,500              |
| Telecommunications                       | 12,268            | 11,663            | 11,000             | 11,000              | 11,000             |
| Uniforms and Apparel                     | 1,294             | 2,822             | 5,000              | 5,000               | 5,000              |
| Vehicle Fuel                             | 10,034            | 10,907            | 15,000             | 15,000              | 12,000             |
| Vehicle Maintenance and Repairs          | 7,349             | 7,471             | 6,000              | 6,000               | 6,000              |
| Vehicle Supplies                         | 2,199             | 1,457             | 2,000              | 2,000               | 2,000              |
| Water and Sewer                          | 759               | 841               | 900                | 900                 | 900                |
| Miscellaneous                            | 103               | 54                | -                  | -                   | -                  |
| ICAC Grant Expenses                      | 50,099            | 46,459            | 40,000             | 40,000              | 20,000             |
| <b>Total - O&amp;M</b>                   | <b>\$ 161,899</b> | <b>\$ 183,615</b> | <b>\$ 159,880</b>  | <b>\$ 220,716</b>   | <b>\$ 139,680</b>  |

## Sheriff's Office

### Budget – General Fund (Continued)

|                            | FY 2019<br>Actual   | FY 2020<br>Actual   | FY 2021<br>Adopted  | FY 2021<br>Adjusted | FY 2022<br>Adopted  |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Jail</b>                |                     |                     |                     |                     |                     |
| <b>Expenditure Summary</b> |                     |                     |                     |                     |                     |
| Personnel                  | \$ 1,399,186        | \$ 1,447,891        | \$ 1,370,660        | \$ 1,392,705        | \$ 1,396,639        |
| Operations and Maintenance | 2,074,279           | 1,634,297           | 2,075,300           | 2,647,621           | 2,664,700           |
| <b>Total Expenditures</b>  | <b>\$ 3,473,465</b> | <b>\$ 3,082,188</b> | <b>\$ 3,445,960</b> | <b>\$ 4,040,326</b> | <b>\$ 4,061,339</b> |
| <b>Personnel Detail</b>    |                     |                     |                     |                     |                     |
| Salaries                   | \$ 822,693          | \$ 855,818          | \$ 869,077          | \$ 869,077          | \$ 822,250          |
| Part-Time Wages            | 76,399              | 150,992             | 92,619              | 92,619              | 92,619              |
| Overtime Wages             | 73,538              | 34,706              | 18,000              | 40,045              | 90,000              |
| FICA Taxes                 | 65,023              | 72,589              | 74,500              | 74,500              | 79,139              |
| Virginia Retirement System | 86,367              | 91,413              | 90,367              | 90,367              | 103,887             |
| Health Insurance           | 264,536             | 231,113             | 214,791             | 214,791             | 197,258             |
| Group Term Life Insurance  | 10,630              | 11,260              | 11,306              | 11,306              | 11,486              |
| <b>Total - Personnel</b>   | <b>\$ 1,399,186</b> | <b>\$ 1,447,891</b> | <b>\$ 1,370,660</b> | <b>\$ 1,392,705</b> | <b>\$ 1,396,639</b> |

# Sheriff's Office

## Budget – General Fund (Continued)

|  | FY 2019<br>Actual   | FY 2020<br>Actual   | FY 2021<br>Adopted  | FY 2021<br>Adjusted | FY 2022<br>Adopted  |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Jail (Continued)</b>                  |                     |                     |                     |                     |                     |
| <b>Operations and Maintenance Detail</b> |                     |                     |                     |                     |                     |
| Academy Fees                             | \$ 14,260           | \$ 13,020           | \$ 15,000           | \$ 15,000           | \$ 15,000           |
| Advertising                              | -                   | -                   | -                   | -                   | -                   |
| Books and Subscriptions                  | 137                 | -                   | 250                 | 250                 | 250                 |
| Contractual Services                     | 1,427,812           | 1,067,948           | 1,350,000           | 1,750,000           | 1,750,000           |
| Conventions and Education                | 175                 | 235                 | 1,000               | 1,000               | 1,000               |
| Drug Screening                           | -                   | -                   | 500                 | 500                 | 500                 |
| Dues and Associations                    | 690                 | 1,289               | 650                 | 650                 | 650                 |
| Electrical Services                      | 40,363              | 39,854              | 35,000              | 35,000              | 37,500              |
| Extermination                            | 210                 | 280                 | 300                 | 300                 | 300                 |
| Extradition of Prisoners                 | -                   | -                   | 500                 | 500                 | 500                 |
| Food Supplies and Services               | 150,991             | 176,524             | 145,000             | 145,000             | 205,000             |
| Heating Services                         | 7,689               | 5,679               | 6,000               | 6,000               | 6,500               |
| Home Electronic Monitors                 | 2,517               | 1,132               | 3,000               | 3,000               | 3,000               |
| Inmate Medical and Pharmacy              | 304,286             | 143,308             | 200,000             | 200,000             | 300,000             |
| Jail Garden                              | 399                 | 1,559               | -                   | -                   | -                   |
| Janitorial Supplies                      | 17,837              | 19,601              | 19,000              | 19,000              | 27,000              |
| Kitchen Supplies                         | 847                 | 500                 | 500                 | 500                 | 3,500               |
| Linen Supplies                           | 2,631               | 1,709               | 3,000               | 3,000               | 3,000               |
| Meals and Lodging                        | 347                 | 569                 | 500                 | 500                 | 500                 |
| Medical and Lab Supplies                 | 5,473               | 6,216               | 5,000               | 5,000               | 5,000               |
| Mileage                                  | 14                  | -                   | -                   | -                   | -                   |
| Motor Vehicle Insurance                  | 3,667               | 3,480               | 4,500               | 4,500               | 4,500               |
| Police Supplies                          | 4,438               | 7,065               | 4,000               | 4,000               | 4,000               |
| Postal Services                          | -                   | 55                  | 100                 | 100                 | 100                 |
| Repair and Maintenance Supplies          | 9,648               | 13,129              | 11,000              | 11,000              | 15,000              |
| Repairs and Maintenance                  | 3,788               | 8,485               | 10,000              | 10,000              | 10,000              |
| Telecommunications                       | 4,554               | 3,045               | 6,000               | 6,000               | 6,000               |
| Uniforms and Apparel                     | 10,277              | 8,354               | 3,500               | 3,500               | 10,000              |
| Vehicle Fuel                             | 14,941              | 11,184              | 10,000              | 10,000              | 11,400              |
| Vehicle Maintenance and Repairs          | 14,661              | 40,692              | 8,000               | 8,000               | 8,000               |
| Vehicle Supplies                         | 855                 | 1,594               | 3,000               | 3,000               | 3,000               |
| Water and Sewer                          | 29,596              | 29,000              | 30,000              | 30,000              | 33,500              |
| Miscellaneous                            | 1,176               | 1,112               | -                   | -                   | -                   |
| DOJ Opioid Abuse Grant Exp.              | -                   | 27,679              | 200,000             | 372,321             | 200,000             |
| <b>Total - O&amp;M</b>                   | <b>\$ 2,074,279</b> | <b>\$ 1,634,297</b> | <b>\$ 2,075,300</b> | <b>\$ 2,647,621</b> | <b>\$ 2,664,700</b> |

## Sheriff's Office

### Budget – General Fund (Continued)

|                     | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|---------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>9-1-1 System</b> |                   |                   |                    |                     |                    |

#### Expenditure Summary

|                            |                   |                   |                   |                   |                   |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Personnel                  | \$ 707,326        | \$ 241,713        | \$ 209,319        | \$ 155,727        | \$ 132,675        |
| Operations and Maintenance | 148,805           | 22,004            | -                 | -                 | -                 |
| <b>Total Expenditures</b>  | <b>\$ 856,131</b> | <b>\$ 263,717</b> | <b>\$ 209,319</b> | <b>\$ 155,727</b> | <b>\$ 132,675</b> |

#### Personnel Detail

|                            |                   |                   |                   |                   |                   |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Salaries                   | \$ 440,042        | \$ 155,926        | \$ 136,280        | \$ 106,741        | \$ 86,424         |
| Part-Time Wages            | 46,407            | -                 | -                 | -                 | -                 |
| Overtime Wages             | 2,436             | -                 | -                 | -                 | -                 |
| FICA Taxes                 | 34,265            | 11,309            | 11,857            | 9,597             | 6,611             |
| Virginia Retirement System | 47,888            | 16,950            | 14,171            | 11,450            | 10,475            |
| Health Insurance           | 130,537           | 55,479            | 45,238            | 26,518            | 28,008            |
| Group Term Life Insurance  | 5,751             | 2,049             | 1,773             | 1,421             | 1,157             |
| <b>Total - Personnel</b>   | <b>\$ 707,326</b> | <b>\$ 241,713</b> | <b>\$ 209,319</b> | <b>\$ 155,727</b> | <b>\$ 132,675</b> |

#### Operations and Maintenance Detail

|                                    |                   |                  |             |             |             |
|------------------------------------|-------------------|------------------|-------------|-------------|-------------|
| Academy Fees                       | \$ 8,060          | \$ 8,680         | \$ -        | \$ -        | \$ -        |
| Contractual Services               | 76,454            | 1,398            | -           | -           | -           |
| Conventions and Education          | 2,480             | -                | -           | -           | -           |
| Electrical Services                | 647               | 53               | -           | -           | -           |
| Janitorial Supplies                | 640               | 55               | -           | -           | -           |
| Meals and Lodging                  | -                 | 156              | -           | -           | -           |
| Miscellaneous                      | 50                | -                | -           | -           | -           |
| Motor Vehicle Insurance            | 1,222             | 1,160            | -           | -           | -           |
| Repair and Maintenance Supplies    | 251               | -                | -           | -           | -           |
| Road Signs                         | 1,084             | 212              | -           | -           | -           |
| Telecommunications                 | 45,827            | 5,509            | -           | -           | -           |
| Tower Rent                         | 5,200             | 1,200            | -           | -           | -           |
| Uniforms and Apparel               | 1,658             | -                | -           | -           | -           |
| Vehicle Fuel                       | 618               | 61               | -           | -           | -           |
| Vehicle Maintenance and Repairs    | 1,980             | -                | -           | -           | -           |
| Vehicle Supplies                   | 188               | -                | -           | -           | -           |
| Pub. Safety Ans. Points Grant Exp. | 2,446             | 1,547            | -           | -           | -           |
| Walmart Community Grants Exp.      | -                 | 1,973            | -           | -           | -           |
| <b>Total - O&amp;M</b>             | <b>\$ 148,805</b> | <b>\$ 22,004</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

# Sheriff’s Office

## Budget – General Fund (Continued)

|                                 | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|---------------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Total – Sheriff's Office</b> |                   |                   |                    |                     |                    |

### Expenditure Summary

|                            |                     |                     |                     |                     |                     |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel                  | \$ 5,051,289        | \$ 4,657,295        | \$ 4,559,460        | \$ 4,599,005        | \$ 4,884,489        |
| Operations and Maintenance | 2,892,689           | 2,346,282           | 2,743,594           | 3,675,992           | 3,632,634           |
| <b>Total Expenditures</b>  | <b>\$ 7,943,978</b> | <b>\$ 7,003,577</b> | <b>\$ 7,303,054</b> | <b>\$ 8,274,997</b> | <b>\$ 8,517,123</b> |

### Net Cost of Personnel

|                        |                     |                     |                     |                     |                     |
|------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Total Personnel Cost   | \$ 5,051,289        | \$ 4,657,295        | \$ 4,559,460        | \$ 4,599,005        | \$ 4,884,489        |
| Less: Commonwealth Aid | 2,211,266           | 2,223,691           | 2,418,330           | 2,422,875           | 2,335,377           |
| <b>Net Cost</b>        | <b>\$ 2,840,023</b> | <b>\$ 2,433,604</b> | <b>\$ 2,141,130</b> | <b>\$ 2,176,130</b> | <b>\$ 2,549,112</b> |

## Staffing

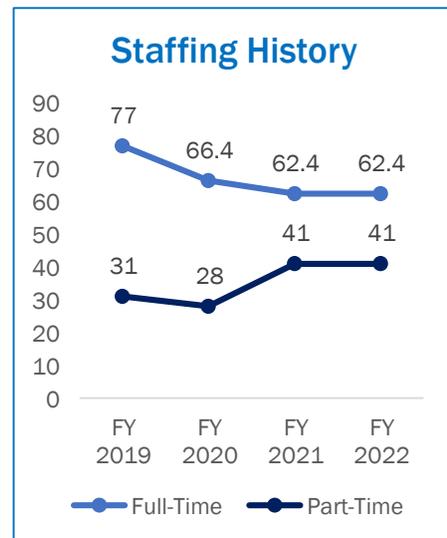
After the County Administrator and Director of Emergency Services began overseeing the ECC, the Sheriff’s Office’s staff level decreased by 10.6 full-time positions. Most of these positions were associated with the 9-1-1 System and were transferred to the ECC. Since then, the Sheriff’s Office’s full-time staff level has fluctuated around 65 positions. 3.4 of those full-time positions account for the four positions that are shared with the ECC. The ECC’s staff count includes the remaining 0.6.

In FY 2021, a full-time Coordinator was hired to help administer the new Adult Drug Treatment Court program. Although this position contributed to the increase in personnel costs, the costs are reimbursed by the DOJ Adult Drug Court Grant. Since this grant is managed by the Sheriff’s Office, the Coordinator is included in its staff count.

Since FY 2019, ten part-time positions have been added, most of which are associated with the Jail. More employees were needed to help with transporting inmates. Additional part-time positions were created to help with Law Enforcement.

In the future, the Sheriff’s Office would like to create a Drug Interdiction Team of two full-time employees. It is likely that the staff level will increase in the future if this Team is eventually approved.

The positions associated with this Office are partially funded by the State’s Compensation Board.



# Sheriff's Office

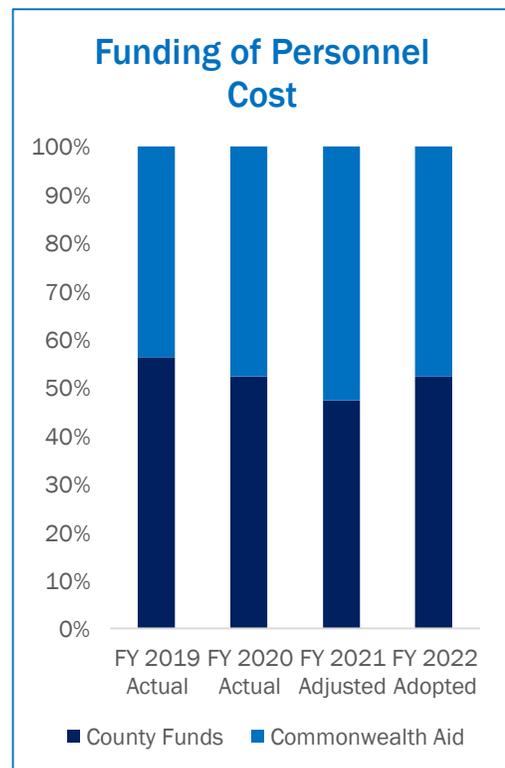
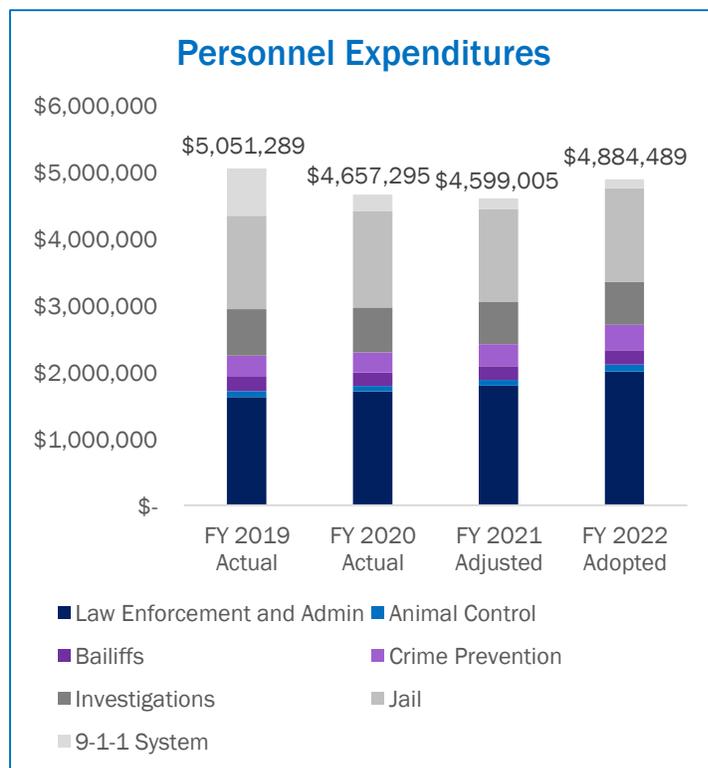
## Budget Analysis

### Personnel Costs

The expenditure budget for the Sheriff's Office personnel has substantially increased in recent years. Personnel costs will rise in FY 2022 due to the County-wide five percent pay raise. Similar to other constitutional offices, this increase is partially funded by the State's Compensation Board.

Part-time personnel costs have risen due to needing employees to help with law enforcement and transporting inmates. Additionally, funds are needed to pay for a part-time position that was formerly paid with the SRO Grant.

Please note that some positions, such as the Drug Court Coordinator and School Resource Officers, are funded with grants. Consequently, the pay associated with those positions are budgeted in the grant expense lines, not in the personnel cost lines.



# Sheriff’s Office

## Budget Analysis (Continued)

### Operations and Maintenance Costs

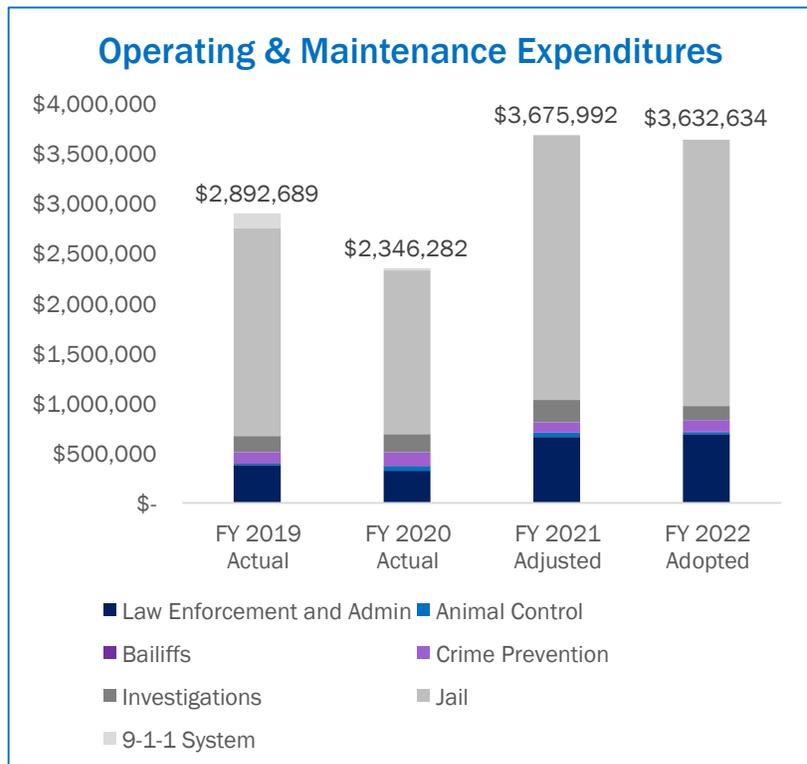
Overall, the majority of the change in the costs of operations and maintenance is the result of grant changes and the rising cost of inmate expenses.

The expenditure budget for Law Enforcement and Administration has increased mostly due to receiving additional funds from the COPS Grant and Adult Drug Court Grant. The COPS Grant helps provide funds for law enforcement officers’ pay, and the Adult Drug Court Grant provides funds for personnel and certain expenses related to the administration of the County’s new Drug Treatment Court. This budget also includes a minor increase for emergency response team supplies, which will help provide officers with the necessary equipment for tragedies.

The adopted expenditure budget for Animal Control’s operations and maintenance is expected to return to a more normal level. In FY 2022, funds will not be received from the USDA Vehicle Grant. This Grant was received in FY 2020 and forecasted in FY 2021.

The adopted expenditure budget for Investigations has also decreased for a similar reason. In prior years, the Internet Crimes Against Children (ICAC) Grant has provided \$40,000; however, this is expected to decrease to \$20,000 in FY 2022.

The Page County Jail’s adopted budget has substantially increased due to the rising cost of inmate expenses. Due to the limited size of the Jail, some inmates are housed in surrounding jails. These jails have a high demand for bed space and have increased their rent cost; therefore, more fund have been appropriated for the Jail’s contractual services. Additionally, inmate food and medical costs have risen, which required a larger appropriation for FY 2022.



## Other Public Safety

Along with the expenses associated with public safety departments, the County also funds minor non-departmental expenditures and contributes to local organizations that promote public safety. Minor expenditures include those related to building inspections, juvenile detention, and the medical examiner. The County makes contributions to Concern Hotline, Northwestern Regional Juvenile Detention Center, Lord Fairfax Emergency Medical Services (EMS), and the local administration of the Virginia Juvenile Community Crime Control Act (VJCCCA).

### Budget – General Fund

|                                   | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|-----------------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Expenditure Detail</b>         |                   |                   |                    |                     |                    |
| Building Inspections              | \$ 756            | \$ 2,464          | \$ -               | \$ -                | \$ -               |
| Concern Hotline Contribution      | 1,000             | -                 | 1,500              | 1,500               | 1,500              |
| Juvenile Detention                | 203,013           | 203,652           | 220,761            | 220,761             | 220,761            |
| Lord Fairfax EMS Contribution     | 8,026             | 10,705            | 11,236             | 11,236              | 11,236             |
| Medical Examiner                  | 420               | 340               | 500                | 500                 | 600                |
| VA Juvenile Comm. Crime Ctrl. Act | 21,564            | 7,010             | 30,076             | 30,076              | 30,076             |
| <b>Total Expenditures</b>         | <b>\$ 234,779</b> | <b>\$ 224,171</b> | <b>\$ 264,073</b>  | <b>\$ 264,073</b>   | <b>\$ 264,173</b>  |

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## Public Works Summary

### Budget

|                           | FY 2019<br>Actual   | FY 2020<br>Actual   | FY 2021<br>Adopted  | FY 2021<br>Adjusted | FY 2022<br>Adopted  |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>General Fund</b>       |                     |                     |                     |                     |                     |
| General Properties        | \$ 353,764          | \$ 359,139          | \$ 394,220          | \$ 394,220          | \$ 426,408          |
| Solid Waste               | 1,588,718           | 1,523,177           | 1,562,048           | 1,573,262           | 1,725,713           |
| <b>Total Expenditures</b> | <b>\$ 1,942,482</b> | <b>\$ 1,882,316</b> | <b>\$ 1,956,268</b> | <b>\$ 1,967,482</b> | <b>\$ 2,152,121</b> |

### Staffing

|                    | FY 2019     |            | FY 2020     |            | FY 2021     |            | FY 2022     |            |
|--------------------|-------------|------------|-------------|------------|-------------|------------|-------------|------------|
|                    | FT          | PT         | FT          | PT         | FT          | PT         | FT          | PT         |
| General Properties | 3.0         | 0.0        | 3.0         | 0.0        | 3.0         | 0.0        | 3.0         | 0.0        |
| Solid Waste        | 11.0        | 6.0        | 13.0        | 7.0        | 13.0        | 7.0        | 13.0        | 7.0        |
| <b>Total</b>       | <b>14.0</b> | <b>6.0</b> | <b>16.0</b> | <b>7.0</b> | <b>16.0</b> | <b>7.0</b> | <b>16.0</b> | <b>7.0</b> |

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## General Properties

The Department of General Properties provides property management and maintenance services for County-owned and operated facilities, grounds, vehicles, and equipment. This includes janitorial services and snow removal. General Properties is also responsible for helping oversee renovations and repairs to County facilities, such as the recent Page County Courthouse renovation.

### General Properties' Programs

#### Maintenance

Manages and maintains County-owned and operated facilities, grounds, vehicles, and equipment. Performs groundskeeping, janitorial, and snow removal services. Oversees renovations and repairs of County's facilities and systems.

### Budget – General Fund

|                            | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|----------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Expenditure Summary</b> |                   |                   |                    |                     |                    |
| Personnel                  | \$ 135,940        | \$ 140,584        | \$ 141,520         | \$ 141,520          | \$ 160,708         |
| Operations and Maintenance | 217,824           | 218,555           | 252,700            | 252,700             | 265,700            |
| <b>Total Expenditures</b>  | <b>\$ 353,764</b> | <b>\$ 359,139</b> | <b>\$ 394,220</b>  | <b>\$ 394,220</b>   | <b>\$ 426,408</b>  |
| <b>Personnel Detail</b>    |                   |                   |                    |                     |                    |
| Salaries                   | \$ 85,316         | \$ 91,007         | \$ 91,826          | \$ 91,826           | \$ 106,517         |
| FICA Taxes                 | 5,485             | 5,910             | 7,025              | 7,025               | 8,097              |
| Virginia Retirement System | 9,223             | 9,946             | 10,868             | 10,868              | 12,910             |
| Health Insurance           | 34,823            | 32,537            | 30,606             | 30,606              | 31,757             |
| Group Term Life Insurance  | 1,093             | 1,184             | 1,195              | 1,195               | 1,427              |
| <b>Total - Personnel</b>   | <b>\$ 135,940</b> | <b>\$ 140,584</b> | <b>\$ 141,520</b>  | <b>\$ 141,520</b>   | <b>\$ 160,708</b>  |

# General Properties

## Budget – General Fund (Continued)

|  | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|--|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Operations and Maintenance Detail</b> |                   |                   |                    |                     |                    |
| Contractual Services                     | \$ 26,973         | \$ 15,748         | \$ 25,000          | \$ 25,000           | \$ 38,000          |
| Conventions and Education                | 103               | 259               | -                  | -                   | -                  |
| Electrical Services                      | 88,613            | 77,692            | 88,000             | 88,000              | 88,000             |
| Equipment Rent                           | 277               | 369               | 500                | 500                 | 500                |
| Extermination                            | 2,293             | 2,220             | 1,850              | 1,850               | 1,850              |
| General Liability Insurance              | 17,808            | 26,334            | 30,000             | 30,000              | 30,000             |
| Heating Services                         | 8,573             | 7,102             | 9,000              | 9,000               | 9,000              |
| Janitorial Supplies                      | 6,586             | 11,228            | 7,000              | 7,000               | 7,000              |
| Motor Vehicle Insurance                  | 7,971             | 7,540             | 8,300              | 8,300               | 8,300              |
| Other Property Insurance                 | 15,662            | 15,661            | 22,000             | 22,000              | 22,000             |
| Postal Services                          | 4,472             | 5,166             | 3,500              | 3,500               | 3,500              |
| Repair and Maintenance Supplies          | 8,742             | 9,342             | 8,000              | 8,000               | 8,000              |
| Repairs and Maintenance                  | 19,285            | 21,001            | 17,000             | 17,000              | 17,000             |
| Telecommunications                       | 987               | 1,089             | 1,050              | 1,050               | 1,050              |
| Uniforms and Apparel                     | -                 | 184               | 500                | 500                 | 500                |
| Vehicle Fuel                             | 2,971             | 2,980             | 2,000              | 2,000               | 2,000              |
| Vehicle Maintenance and Repairs          | 2,359             | 9,175             | 23,000             | 23,000              | 23,000             |
| Vehicle Supplies                         | 420               | 1,108             | -                  | -                   | -                  |
| Water and Sewer                          | 3,729             | 3,661             | 3,500              | 3,500               | 3,500              |
| Other Operating Supplies                 | -                 | 696               | 2,500              | 2,500               | 2,500              |
| <b>Total - O&amp;M</b>                   | <b>\$ 217,824</b> | <b>\$ 218,555</b> | <b>\$ 252,700</b>  | <b>\$ 252,700</b>   | <b>\$ 265,700</b>  |

## Staffing

General Properties accounts for 3 full-time positions. This is likely to remain the same in FY 2022.

## Budget Analysis

The budget for General Properties has increased over the years due to annual pay raises and rising costs in janitorial supplies, insurance, and contractual services. Due to the pandemic, additional janitorial supplies were needed to help prevent the spread of coronavirus. General liability insurance increased in FY 2020, and it will increase again in FY 2023. Due to the uptick in the real estate market, the values of the County’s buildings have increased, which will be reflected in insurance premiums beginning in FY 2023. Lastly, contractual services have increased due to increased costs in security services.

## Solid Waste

Page County Solid Waste and Recycling operates the Battle Creek Landfill, the closed Stanley Landfill, and two compacting and recycling sites.

Battle Creek Landfill (BCLF), located on the outskirts of Luray, opened in the late 1990s to provide a new solid waste disposal center after the closure of the Stanley Landfill. Currently, BCLF maintains waste disposal contracts with several businesses, Warren County, and Rappahannock County. This has allowed the County to lower landfill tipping fees for residents, yet maintain a strong revenue stream.

Since the Stanley Landfill closed in the 1990s, it has been monitored for environmental stability and safety. After its closure, law enforcement officials began using the property for a shooting range; however, there are plans to relocate the shooting range and redevelop the former landfill into a public recreational amenity. The two compacting and recycling sites are located in Shenandoah and Luray. Residents can bring their bagged household waste to these sites.

### Solid Waste's Programs

#### **Battle Creek Landfill**

Manages and facilitates solid waste disposal. Offers recycling services. Collects landfill tipping fees. Maintains disposal contracts. Maintains permits from Department of Environmental Quality. Coordinates landfill expansion efforts.

#### **Compactor Sites**

Operates two compacting and recycling sites.

#### **Stanley Landfill**

Monitors land for environmental stability and safety.

### Strategic Goals, Objectives, and Measures

For FY 2022, the Department plans to [update its fee schedule](#). These updates include eliminating tipping fees for County's residents' bagged trash and updating other fees for rising disposal costs.

# Solid Waste

## Budget – General Fund

|                              | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|------------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Battle Creek Landfill</b> |                   |                   |                    |                     |                    |

### Expenditure Summary

|                            |                     |                     |                     |                     |                     |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel                  | \$ 687,501          | \$ 699,021          | \$ 690,990          | \$ 690,990          | \$ 782,900          |
| Operations and Maintenance | 553,612             | 590,863             | 579,700             | 590,914             | 644,164             |
| <b>Total Expenditures</b>  | <b>\$ 1,241,113</b> | <b>\$ 1,289,884</b> | <b>\$ 1,270,690</b> | <b>\$ 1,281,904</b> | <b>\$ 1,427,064</b> |

### Personnel Detail

|                            |                   |                   |                   |                   |                   |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Salaries                   | \$ 441,473        | \$ 457,817        | \$ 456,398        | \$ 456,398        | \$ 515,199        |
| Part-Time Wages            | 8,204             | 10,580            | 15,000            | 15,000            | 15,000            |
| FICA Taxes                 | 29,542            | 31,179            | 36,132            | 36,132            | 40,307            |
| Virginia Retirement System | 46,798            | 48,690            | 47,457            | 47,457            | 62,443            |
| Health Insurance           | 155,860           | 144,889           | 130,065           | 130,065           | 143,047           |
| Group Term Life Insurance  | 5,624             | 5,866             | 5,938             | 5,938             | 6,904             |
| <b>Total - Personnel</b>   | <b>\$ 687,501</b> | <b>\$ 699,021</b> | <b>\$ 690,990</b> | <b>\$ 690,990</b> | <b>\$ 782,900</b> |

## Solid Waste

### Budget – General Fund (Continued)

|  | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|--|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Battle Creek Landfill (Continued)</b> |                   |                   |                    |                     |                    |
| <b>Operations and Maintenance Detail</b> |                   |                   |                    |                     |                    |
| Advertising                              | 81                | 188               | 500                | 500                 | 500                |
| Consulting Services                      | 2,012             | -                 | 2,250              | 2,250               | 2,250              |
| Contractual Services                     | 22,580            | 54,115            | 32,000             | 32,000              | 32,000             |
| Contributions                            | 5,221             | 4,301             | 5,000              | 5,000               | 5,000              |
| Conventions and Education                | 1,465             | 3,481             | 3,000              | 3,000               | 3,000              |
| DEQ Permit Fees                          | 9,841             | 11,434            | 12,000             | 12,000              | 14,000             |
| Dues and Associations                    | 918               | 718               | 700                | 700                 | 700                |
| Electrical Services                      | 7,842             | 7,160             | 7,500              | 7,500               | 7,500              |
| Engineering Services                     | 74,412            | 125,641           | 140,000            | 140,000             | 180,000            |
| Environmental Insurance                  | 22,516            | 22,948            | 23,500             | 23,500              | 25,000             |
| Equipment Rent                           | 2,315             | 3,104             | 3,000              | 3,000               | 5,000              |
| Heating Services                         | 5,307             | 3,024             | 3,000              | 3,000               | 3,000              |
| Janitorial Supplies                      | 1,850             | 2,346             | 1,500              | 1,500               | 1,000              |
| Leachate                                 | 114,708           | 33,706            | 60,000             | 60,000              | 50,000             |
| Meals and Lodging                        | 1,753             | 2,440             | 1,500              | 1,500               | 1,500              |
| Mileage                                  | -                 | 138               | -                  | -                   | -                  |
| Motor Vehicle Insurance                  | 6,111             | 5,799             | 7,000              | 7,000               | 7,000              |
| Postal Services                          | 389               | 323               | 250                | 250                 | 250                |
| Printing and Binding                     | 1,064             | 656               | 500                | 500                 | 500                |
| Repair and Maintenance Supplies          | 10,098            | 10,248            | 10,000             | 10,000              | 10,000             |
| Repairs and Maintenance                  | 79,554            | 96,326            | 80,000             | 80,000              | 90,000             |
| Stone                                    | 58,049            | 48,689            | 40,000             | 40,000              | 40,000             |
| Telecommunications                       | 2,550             | 3,000             | 2,750              | 2,750               | 3,500              |
| Tire Shredding                           | 6,425             | 8,139             | 6,000              | 6,000               | 8,500              |
| Uniforms and Apparel                     | 3,170             | 2,972             | 3,250              | 3,250               | 3,250              |
| Vehicle Fuel                             | 88,249            | 80,930            | 90,000             | 90,000              | 95,000             |
| Vehicle Supplies                         | 10,092            | 38,802            | 35,000             | 35,000              | 35,000             |
| Washout and Grass Seed                   | 2,631             | 2,470             | 2,500              | 2,500               | 2,500              |
| Other Operating Supplies                 | 5,331             | 12,132            | 7,000              | 7,000               | 7,000              |
| Miscellaneous                            | -                 | 200               | -                  | -                   | -                  |
| DEQ Litter Prevention Grant Exp.         | 7,078             | 5,433             | -                  | 11,214              | 11,214             |
| <b>Total - O&amp;M</b>                   | <b>\$ 553,612</b> | <b>\$ 590,863</b> | <b>\$ 579,700</b>  | <b>\$ 590,914</b>   | <b>\$ 644,164</b>  |

# Solid Waste

## Budget – General Fund (Continued)

|  | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|--|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Compactor Sites</b>                   |                   |                   |                    |                     |                    |
| <b>Expenditure Summary</b>               |                   |                   |                    |                     |                    |
| Personnel                                | \$ 73,278         | \$ 71,985         | \$ 71,258          | \$ 71,258           | \$ 78,469          |
| Operations and Maintenance               | 8,147             | 5,691             | 8,900              | 8,900               | 9,080              |
| <b>Total Expenditures</b>                | <b>\$ 81,425</b>  | <b>\$ 77,676</b>  | <b>\$ 80,158</b>   | <b>\$ 80,158</b>    | <b>\$ 87,549</b>   |
| <b>Personnel Detail</b>                  |                   |                   |                    |                     |                    |
| Part-Time Wages                          | \$ 68,070         | \$ 66,869         | \$ 66,194          | \$ 66,194           | \$ 72,892          |
| FICA Taxes                               | 5,208             | 5,116             | 5,064              | 5,064               | 5,577              |
| <b>Total - Personnel</b>                 | <b>\$ 73,278</b>  | <b>\$ 71,985</b>  | <b>\$ 71,258</b>   | <b>\$ 71,258</b>    | <b>\$ 78,469</b>   |
| <b>Operations and Maintenance Detail</b> |                   |                   |                    |                     |                    |
| Advertising                              | 81                | 83                | 80                 | 80                  | 80                 |
| Contractual Services                     | 266               | 220               | 300                | 300                 | 300                |
| Electrical Services                      | 3,536             | 2,656             | 3,200              | 3,200               | 3,200              |
| Repair and Maintenance Supplies          | 569               | 25                | 300                | 300                 | 300                |
| Repairs and Maintenance                  | 850               | -                 | 1,600              | 1,600               | 1,600              |
| Stone                                    | -                 | -                 | -                  | -                   | -                  |
| Telecommunications                       | 358               | 429               | 420                | 420                 | 600                |
| Uniforms and Apparel                     | 462               | 471               | 800                | 800                 | 800                |
| Water and Sewer                          | 2,025             | 1,800             | 1,800              | 1,800               | 1,800              |
| Other Operating Supplies                 | -                 | 7                 | 400                | 400                 | 400                |
| <b>Total - O&amp;M</b>                   | <b>\$ 8,147</b>   | <b>\$ 5,691</b>   | <b>\$ 8,900</b>    | <b>\$ 8,900</b>     | <b>\$ 9,080</b>    |

## Solid Waste

### Budget – General Fund (Continued)

|  | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|--|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Stanley Landfill</b>                  |                   |                   |                    |                     |                    |
| <b>Operations and Maintenance Detail</b> |                   |                   |                    |                     |                    |
| Contractual Services                     | \$ -              | \$ 1,346          | \$ 2,000           | \$ 2,000            | \$ 2,000           |
| DEQ Permit Fees                          | 1,122             | 1,149             | 1,500              | 1,500               | 1,500              |
| Electrical Services                      | 3,204             | 2,448             | 4,000              | 4,000               | 3,000              |
| Engineering Services                     | 108,843           | 89,333            | 130,000            | 130,000             | 130,000            |
| Environmental Insurance                  | 22,516            | 22,948            | 23,000             | 23,000              | 25,000             |
| Equipment Rent                           | 1,425             | -                 | -                  | -                   | -                  |
| Heating Services                         | -                 | -                 | 100                | 100                 | 100                |
| Leachate                                 | 122,416           | 31,907            | 35,000             | 35,000              | 35,000             |
| Repair and Maintenance Supplies          | 1,646             | 436               | 250                | 250                 | 250                |
| Repairs and Maintenance                  | 2,798             | 1,385             | 6,500              | 6,500               | 5,500              |
| Stone                                    | 1,591             | 4,490             | 3,000              | 3,000               | 3,000              |
| Telecommunications                       | 522               | 116               | 600                | 600                 | 500                |
| Washout and Grass Seed                   | -                 | -                 | 5,000              | 5,000               | 5,000              |
| Water and Sewer                          | -                 | 59                | -                  | -                   | -                  |
| Other Operating Supplies                 | 97                | -                 | 250                | 250                 | 250                |
| <b>Total - O&amp;M</b>                   | <b>\$ 266,180</b> | <b>\$ 155,617</b> | <b>\$ 211,200</b>  | <b>\$ 211,200</b>   | <b>\$ 211,100</b>  |

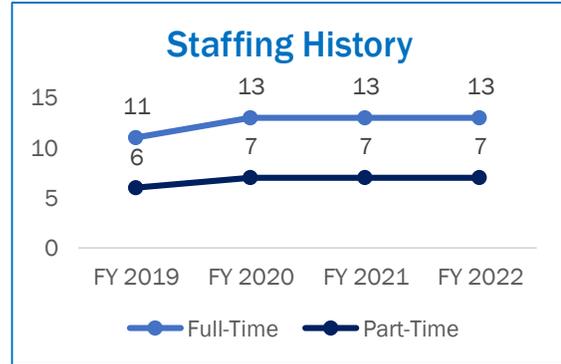
|                            | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|----------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Total – Solid Waste</b> |                   |                   |                    |                     |                    |

| <b>Expenditure Summary</b> |                     |                     |                     |                     |                     |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel                  | \$ 760,779          | \$ 771,006          | \$ 762,248          | \$ 762,248          | \$ 861,369          |
| Operations and Maintenance | 827,939             | 752,171             | 799,800             | 811,014             | 864,344             |
| <b>Total Expenditures</b>  | <b>\$ 1,588,718</b> | <b>\$ 1,523,177</b> | <b>\$ 1,562,048</b> | <b>\$ 1,573,262</b> | <b>\$ 1,725,713</b> |

# Solid Waste

## Staffing

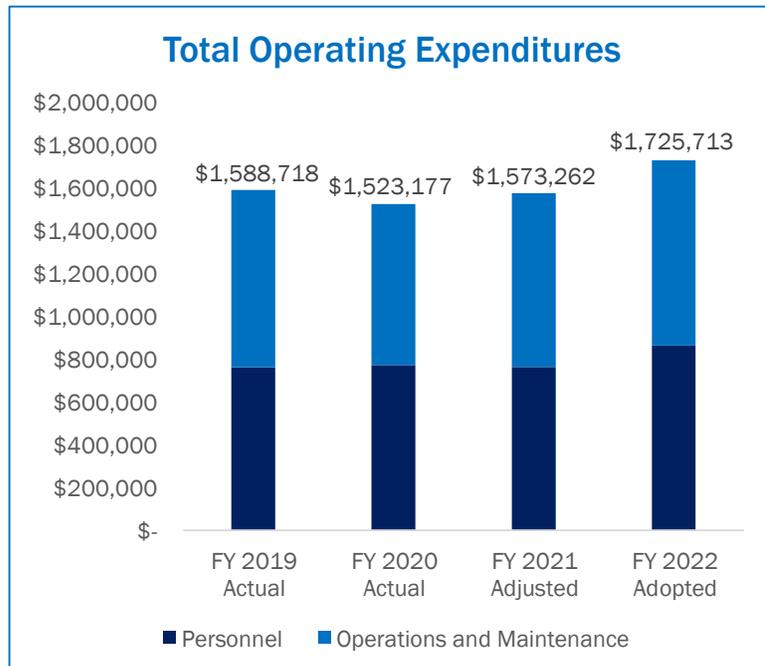
The Solid Waste staff is split between Battle Creek Landfill and Compactor Sites. Generally, full-time positions are associated with BCLF, and part-time positions are associated with the Compactor Sites. In FY 2021, Solid Waste accounted for 13 full-time and 7 full-time positions. During the pandemic, BCLF and the Compactor Sites began experiencing a substantial uptick in waste disposal. Consequently, additional positions may be created to help fulfill the higher demand.



## Budget Analysis

In FY 2022, BCLF is expected to earn an additional \$1.28 million from a contract with Patriot, a waste disposal company based in Manassas Park, Virginia. The County is planning to amend its Department of Environmental Quality (DEQ) permit application to accommodate the additional waste. The additional revenue from this new contract will be appropriated for BCLF's expansion.

As shown in the graph, there is a substantial increase in personnel and operation expenditures in FY 2022. Personnel costs are higher due to County-wide pay increases. The majority of the increase in operation costs is due to the need for additional engineering services at BCLF. Other increases include those in repairs and fuel costs. Due to aging equipment, repairs have been more frequent. Additionally, additional funds have been set aside for fuel since gas prices are on an upward trend.



## Health and Welfare Summary

### Budget

|                           | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|---------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>General Fund</b>       |                   |                   |                    |                     |                    |
| Social Services           | \$ 3,768          | \$ 3,768          | \$ 4,522           | \$ 4,522            | \$ 4,522           |
| Contributions             | 699,360           | 693,315           | 477,723            | 477,723             | 473,668            |
| <b>Total Expenditures</b> | <b>\$ 703,128</b> | <b>\$ 697,083</b> | <b>\$ 482,245</b>  | <b>\$ 482,245</b>   | <b>\$ 478,190</b>  |

|  |                     |                     |                     |                     |                     |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Virginia Public Assistance Fund</b> |                     |                     |                     |                     |                     |
| Social Services                        | \$ 2,346,708        | \$ 2,439,424        | \$ 3,118,300        | \$ 3,130,905        | \$ 3,241,800        |
| <b>Total Expenditures</b>              | <b>\$ 2,346,708</b> | <b>\$ 2,439,424</b> | <b>\$ 3,118,300</b> | <b>\$ 3,130,905</b> | <b>\$ 3,241,800</b> |

|                                     |                   |                     |                     |                     |                     |
|-------------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Children's Services Act Fund</b> |                   |                     |                     |                     |                     |
| Children's Services Act Fund        | \$ 798,723        | \$ 1,269,727        | \$ 2,552,410        | \$ 2,552,410        | \$ 2,550,662        |
| <b>Total Expenditures</b>           | <b>\$ 798,723</b> | <b>\$ 1,269,727</b> | <b>\$ 2,552,410</b> | <b>\$ 2,552,410</b> | <b>\$ 2,550,662</b> |

|                           |                     |                     |                     |                     |                     |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Total</b>              |                     |                     |                     |                     |                     |
| Children's Services Act   | \$ 798,723          | \$ 1,269,727        | \$ 2,552,410        | \$ 2,552,410        | \$ 2,550,662        |
| Social Services           | 2,350,476           | 2,443,192           | 3,122,822           | 3,135,427           | 3,246,322           |
| Contributions             | 699,360             | 693,315             | 477,723             | 477,723             | 473,668             |
| <b>Total Expenditures</b> | <b>\$ 3,848,559</b> | <b>\$ 4,406,234</b> | <b>\$ 6,152,955</b> | <b>\$ 6,165,560</b> | <b>\$ 6,270,652</b> |

### Staffing

|                         | FY 2019     |            | FY 2020     |            | FY 2021     |            | FY 2022     |            |
|-------------------------|-------------|------------|-------------|------------|-------------|------------|-------------|------------|
|                         | FT          | PT         | FT          | PT         | FT          | PT         | FT          | PT         |
| Children's Services Act | 0.0         | 1.0        | 0.0         | 1.0        | 0.0         | 1.0        | 0.0         | 1.0        |
| Social Services         | 28.0        | 6.0        | 27.0        | 6.0        | 28.0        | 6.0        | 30.0        | 5.0        |
| <b>Total</b>            | <b>28.0</b> | <b>7.0</b> | <b>27.0</b> | <b>7.0</b> | <b>28.0</b> | <b>7.0</b> | <b>30.0</b> | <b>6.0</b> |

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## Children's Services Act

The Children's Services Act (CSA) for At-Risk Youth and Families is a law, enacted by the Commonwealth in 1993, that establishes a single State pool of funds to support services for eligible youth and their families. State funds, combined with local community funds, are managed by local teams who plan and oversee services provided to at-risk youth and their families.

The County's Family Assessment and Planning Team (FAPT) looks at the strengths and needs of individual youth and families, recommends what services to provide, and prepares a service plan for each family. The Community Policy and Management Team (CPMT) coordinates agency efforts, manages the available funds, and sees that eligible youth and their families get help. Both teams include parents, staff from community services boards, court service units, local schools, private service providers, and the Departments of Health and Social Services.

CSA is accounted for solely in the CSA Fund, a Special Revenue Fund. It accounts for revenues from the Commonwealth and transfers from the County's General Fund.

### Children's Services Act's Programs

#### **Children's Services**

Manages service plans for youth and families. Coordinates with vendors to execute service plans. Monitors and reviews cases.

#### **Family Assessment and Planning Team**

Evaluates needs of youth and families. Recommends services.

#### **Community Policy and Management Team**

Coordinates agency efforts. Manages and approves funding.

# Children’s Services Act

## Budget – Children’s Services Act Fund

|                            | FY 2019<br>Actual | FY 2020<br>Actual   | FY 2021<br>Adopted  | FY 2021<br>Adjusted | FY 2022<br>Adopted  |
|----------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Expenditure Summary</b> |                   |                     |                     |                     |                     |
| Personnel                  | \$ 34,165         | \$ 31,896           | \$ 44,814           | \$ 44,814           | \$ 39,562           |
| Operations and Maintenance | 764,558           | 1,237,831           | 2,507,596           | 2,507,596           | 2,511,100           |
| <b>Total Expenditures</b>  | <b>\$ 798,723</b> | <b>\$ 1,269,727</b> | <b>\$ 2,552,410</b> | <b>\$ 2,552,410</b> | <b>\$ 2,550,662</b> |

|                          |                  |                  |                  |                  |                  |
|--------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Personnel Detail</b>  |                  |                  |                  |                  |                  |
| Part-Time Wages          | \$ 31,737        | \$ 29,629        | \$ 40,592        | \$ 40,592        | \$ 36,750        |
| FICA Taxes               | 2,428            | 2,267            | 4,222            | 4,222            | 2,812            |
| <b>Total - Personnel</b> | <b>\$ 34,165</b> | <b>\$ 31,896</b> | <b>\$ 44,814</b> | <b>\$ 44,814</b> | <b>\$ 39,562</b> |

|  |                   |                     |                     |                     |                     |
|--|-------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Operations and Maintenance Detail</b> |                   |                     |                     |                     |                     |
| Community Based Services                 | (429)             | 43,188              | -                   | -                   | -                   |
| Conventions and Education                | 50                | -                   | 900                 | 900                 | 100                 |
| Education Services                       | 412,146           | 616,868             | -                   | -                   | -                   |
| Family Foster Care                       | 242,597           | 261,408             | -                   | -                   | -                   |
| Foster Care Residential Expenses         | -                 | -                   | -                   | -                   | -                   |
| Foster Care Title IV-E Resident          | 13,377            | -                   | -                   | -                   | -                   |
| Foster Care Title IV-E Therapy           | -                 | -                   | -                   | -                   | -                   |
| Meals and Lodging                        | 495               | 99                  | 1,000               | 1,000               | 100                 |
| Mileage                                  | 16                | -                   | 350                 | 350                 | 100                 |
| Non-Mand. Comm. Based Svcs.              | 22,415            | 24,371              | 85,046              | 85,046              | 90,500              |
| Postal Services                          | 13                | 5                   | 300                 | 300                 | 300                 |
| Purchased Services                       | (116,859)         | -                   | 2,420,000           | 2,420,000           | 2,420,000           |
| Residential Expenses                     | 3,705             | (258)               | -                   | -                   | -                   |
| Special Education                        | 187,032           | 290,025             | -                   | -                   | -                   |
| Specialized Foster Care                  | -                 | 2,125               | -                   | -                   | -                   |
| <b>Total - O&amp;M</b>                   | <b>\$ 764,558</b> | <b>\$ 1,237,831</b> | <b>\$ 2,507,596</b> | <b>\$ 2,507,596</b> | <b>\$ 2,511,100</b> |

## Staffing

For many years, CSA has accounted for one part-time position, the CSA Coordinator. This staff level is expected to remain the same.

## Budget Analysis

Although it appears that CSA’s expenditures drastically increased in FY 2021 and 2022, the purchased services budget amount is to provide the Department with enough funds in the situation that there is an increase in cases during the fiscal year. These expenditures are partially reimbursed by the Commonwealth.

## Social Services

The Page County Department of Social Services (DSS) provides public assistance and social services to eligible County citizens, pursuant to the Code of Virginia, Section 63.2. Local social service agencies are supervised by the State and locally administered. The Director of Social Services serves at the pleasure of the six-member Social Services Board. Five of the six members are appointed by the Board of Supervisors, and the sixth member is a representative from the Board of Supervisors. The Director serves as secretary to the Social Services Board.

The Social Services Board is funded by the General Fund; however, the Department's Benefits and Services programs are accounted for by the Virginia Public Assistance (VPA) Fund, which is a Special Revenue Fund specifically for DSS.

### Social Services' Programs

#### **Social Services Board**

Oversees local Department and Director.

#### **Benefits and Services**

Provides medical and financial assistance to citizens. Provides services, including adoption, child protection, daycare, employment, and foster care. Oversees mandated programs.

## Social Services

### Budget – General Fund

|                              | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|------------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Social Services Board</b> |                   |                   |                    |                     |                    |
| <b>Personnel Detail</b>      |                   |                   |                    |                     |                    |
| Part-Time Wages              | \$ 3,500          | \$ 3,500          | \$ 4,200           | \$ 4,200            | \$ 4,200           |
| FICA Taxes                   | 268               | 268               | 322                | 322                 | 322                |
| <b>Total - Personnel</b>     | <b>\$ 3,768</b>   | <b>\$ 3,768</b>   | <b>\$ 4,522</b>    | <b>\$ 4,522</b>     | <b>\$ 4,522</b>    |

### Budget – Virginia Public Assistance Fund

|                                  | FY 2019<br>Actual   | FY 2020<br>Actual   | FY 2021<br>Adopted  | FY 2021<br>Adjusted | FY 2022<br>Adopted  |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Social Services</b>           |                     |                     |                     |                     |                     |
| <b>Expenditure Summary</b>       |                     |                     |                     |                     |                     |
| Personnel                        | \$ 1,763,065        | \$ 1,808,702        | \$ 2,291,000        | \$ 2,303,605        | \$ 2,381,000        |
| Operations and Maintenance       | 583,643             | 630,722             | 827,300             | 827,300             | 860,800             |
| <b>Total Expenditures</b>        | <b>\$ 2,346,708</b> | <b>\$ 2,439,424</b> | <b>\$ 3,118,300</b> | <b>\$ 3,130,905</b> | <b>\$ 3,241,800</b> |
| <b>Personnel Detail</b>          |                     |                     |                     |                     |                     |
| Staff and Ops. (No Local Match)  | \$ 84,908           | \$ 88,693           | \$ 91,000           | \$ 103,605          | \$ 91,000           |
| Staff and Ops. (PT, Single Pool) | 302,410             | 303,690             | 250,000             | 250,000             | 290,000             |
| Staff and Ops. (Single Pool)     | 1,375,747           | 1,416,319           | 1,950,000           | 1,950,000           | 2,000,000           |
| <b>Total - Personnel</b>         | <b>\$ 1,763,065</b> | <b>\$ 1,808,702</b> | <b>\$ 2,291,000</b> | <b>\$ 2,303,605</b> | <b>\$ 2,381,000</b> |

## Social Services

### Budget – Virginia Public Assistance Fund (Continued)

|  | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|--|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Social Services (Continued)</b>       |                   |                   |                    |                     |                    |
| <b>Operations and Maintenance Detail</b> |                   |                   |                    |                     |                    |
| Auxiliary Grants                         | \$ 81,507         | \$ 67,004         | \$ 100,000         | \$ 100,000          | \$ 90,000          |
| Adoption Incentive                       | -                 | 125               | 1,000              | 1,000               | 1,000              |
| Adult Protective Services                | 672               | 230               | 750                | 750                 | 750                |
| Adult Services                           | 12,232            | 10,078            | 15,000             | 15,000              | 15,000             |
| Child Welfare Subs. Abuse Sppt.          | -                 | -                 | 3,500              | 3,500               | 3,500              |
| Family Preservation                      | 1,213             | 735               | 3,000              | 3,000               | 3,000              |
| Fostering Futures Assistance             | 7,358             | 1,442             | 5,000              | 5,000               | 5,000              |
| General Relief                           | -                 | -                 | 1,800              | 1,800               | 1,800              |
| Independent Living Education             | -                 | -                 | 1,000              | 1,000               | 1,000              |
| Independent Living Purchases             | 1,220             | 1,047             | 1,500              | 1,500               | 1,500              |
| IV-E App. Training Activities            | 3,981             | 1,310             | 4,000              | 4,000               | 4,000              |
| IV-E Foster Care                         | 198,097           | 139,015           | 150,000            | 150,000             | 160,000            |
| IV-E Parent, Vol., and CW. Trng          | 1,088             | 505               | 2,000              | 2,000               | 2,000              |
| IV-E Subsidized Adoption                 | 234,163           | 366,409           | 425,000            | 425,000             | 450,000            |
| Medicaid Application                     | 2,813             | 1,777             | -                  | -                   | -                  |
| Non-View Daycare (Federal)               | -                 | -                 | 35,000             | 35,000              | 35,000             |
| Respite Daycare                          | 610               | -                 | 750                | 750                 | 750                |
| Safe and Stable Families                 | 17,483            | 15,086            | 18,000             | 18,000              | 18,000             |
| Snap E&T                                 | -                 | -                 | -                  | -                   | 5,000              |
| Special Need Adoption                    | 15,322            | 21,404            | 25,000             | 25,000              | 15,000             |
| TANF Emergency Assistance                | -                 | -                 | 500                | 500                 | 1,500              |
| TANF Manual Checks                       | -                 | -                 | 1,000              | 1,000               | 1,000              |
| TANF VIEW Child Care Program             | -                 | -                 | 7,500              | 7,500               | 20,000             |
| TANF-UP Manual Checks                    | -                 | -                 | 1,000              | 1,000               | 1,000              |
| VIEW Purch. Services. and Admin.         | 5,884             | 4,555             | 25,000             | 25,000              | 25,000             |
| Virginia Case Management System          | -                 | -                 | -                  | -                   | -                  |
| <b>Total - O&amp;M</b>                   | <b>\$ 583,643</b> | <b>\$ 630,722</b> | <b>\$ 827,300</b>  | <b>\$ 827,300</b>   | <b>\$ 860,800</b>  |

# Social Services

## Budget Total

|                                | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|--------------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Total – Social Services</b> |                   |                   |                    |                     |                    |

### Expenditure Summary

|                           |                   |                   |                   |                   |                   |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| General Fund Expenditures | \$ 3,768          | \$ 3,768          | \$ 4,522          | \$ 4,522          | \$ 4,522          |
| VPA Fund Expenditures     | 583,643           | 630,722           | 827,300           | 827,300           | 860,800           |
| <b>Total Expenditures</b> | <b>\$ 587,411</b> | <b>\$ 634,490</b> | <b>\$ 831,822</b> | <b>\$ 831,822</b> | <b>\$ 865,322</b> |

## Staffing

The five appointed members of the Social Services Board are considered part-time positions. Excluding the Board members, DSS only had one part-time employee until the end of FY 2021. In FY 2022, DSS is replacing that part-time employee with a full-time position. Additionally, DSS will be adding another full-time position to help with the increase in adoption cases. This will bring the total number of full-time positions to 30.



## Budget Analysis

In FY 2022, personnel costs will increase due to replacing a part-time position with a full-time position and adding an additional full-time position. DSS will also spend additional funds on subsidized adoptions and the Virginia Initiative for Education and Work (VIEW) child care program. Although the adopted expenditures for FY 2022 seem higher than normal, much of these additional costs are covered by State and Federal funds.

## Health and Welfare Contributions

The County contributes to various local organizations to help promote the community's health and welfare. The recipients include various nonprofits, the Page County Health Department, Northwestern Community Services Board, and Shenandoah Area Agency on Aging. This section also accounts for the tax relief given to the elderly. For budgeting purposes, the tax relief is not appropriated since it is offset by an associated revenue of the same amount.

### Budget – General Fund

|                                   | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|-----------------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Contributions Detail</b>       |                   |                   |                    |                     |                    |
| Choices                           | \$ 5,000          | \$ 5,000          | \$ 5,000           | \$ 5,000            | \$ 5,000           |
| Local Health Department           | 276,028           | 276,082           | 293,670            | 293,670             | 287,238            |
| Northwestern Community Services E | 86,227            | 90,538            | 95,065             | 95,065              | 97,442             |
| Public Assistance                 | 33,725            | 14,975            | 18,988             | 18,988              | 18,988             |
| Shenandoah Area Agency on Aging   | 65,000            | 65,000            | 65,000             | 65,000              | 65,000             |
| Tax Relief for the Elderly        | 233,380           | 241,720           | -                  | -                   | -                  |
| <b>Total Contributions</b>        | <b>\$ 699,360</b> | <b>\$ 693,315</b> | <b>\$ 477,723</b>  | <b>\$ 477,723</b>   | <b>\$ 473,668</b>  |

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## Education Summary

### Budget

|                           | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|---------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>General Fund</b>       |                   |                   |                    |                     |                    |
| Contributions             | \$ 12,059         | \$ 56,217         | \$ 60,802          | \$ 60,802           | \$ 69,798          |
| <b>Total Expenditures</b> | <b>\$ 12,059</b>  | <b>\$ 56,217</b>  | <b>\$ 60,802</b>   | <b>\$ 60,802</b>    | <b>\$ 69,798</b>   |

| <b>School Operating Fund</b>  |                      |                      |                      |                      |                      |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Instruction                   | \$ 25,929,775        | \$ 26,335,802        | \$ 26,767,654        | \$ 27,162,183        | \$ 29,356,546        |
| Admin, Attendance, and Health | 1,882,779            | 1,853,600            | 2,008,645            | 2,356,888            | 2,821,386            |
| Pupil Transportation          | 2,250,428            | 2,021,550            | 2,004,375            | 2,191,267            | 2,489,737            |
| Operations and Maintenance    | 4,006,010            | 3,103,629            | 4,240,917            | 4,651,620            | 4,899,022            |
| Food Services                 | (260)                | -                    | -                    | -                    | -                    |
| Facilities                    | 383,631              | 50,094               | -                    | 92,156               | -                    |
| Technology                    | 1,157,524            | 1,302,941            | 1,504,768            | 1,606,945            | 1,814,314            |
| Other                         | 1,980                | 577,911              | 2,580                | 2,580                | -                    |
| <b>Total Expenditures</b>     | <b>\$ 35,611,867</b> | <b>\$ 35,245,527</b> | <b>\$ 36,528,939</b> | <b>\$ 38,063,639</b> | <b>\$ 41,381,005</b> |

| <b>School Cafeteria Fund</b> |                     |                     |                     |                     |                     |
|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Food Services                | \$ 1,941,832        | \$ 2,038,288        | \$ 1,922,920        | \$ 1,922,920        | \$ 2,058,734        |
| <b>Total Expenditures</b>    | <b>\$ 1,941,832</b> | <b>\$ 2,038,288</b> | <b>\$ 1,922,920</b> | <b>\$ 1,922,920</b> | <b>\$ 2,058,734</b> |

| <b>Total</b>              |                      |                      |                      |                      |                      |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Page County School Board  | \$ 37,553,699        | \$ 37,283,815        | \$ 38,451,859        | \$ 39,986,559        | \$ 43,439,739        |
| Contributions             | 12,059               | 56,217               | 60,802               | 60,802               | 69,798               |
| <b>Total Expenditures</b> | <b>\$ 37,565,758</b> | <b>\$ 37,340,032</b> | <b>\$ 38,512,661</b> | <b>\$ 40,047,361</b> | <b>\$ 43,509,537</b> |

### Staffing

The Page County School Board's staff is not included in the County's staff count.

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## Page County School Board

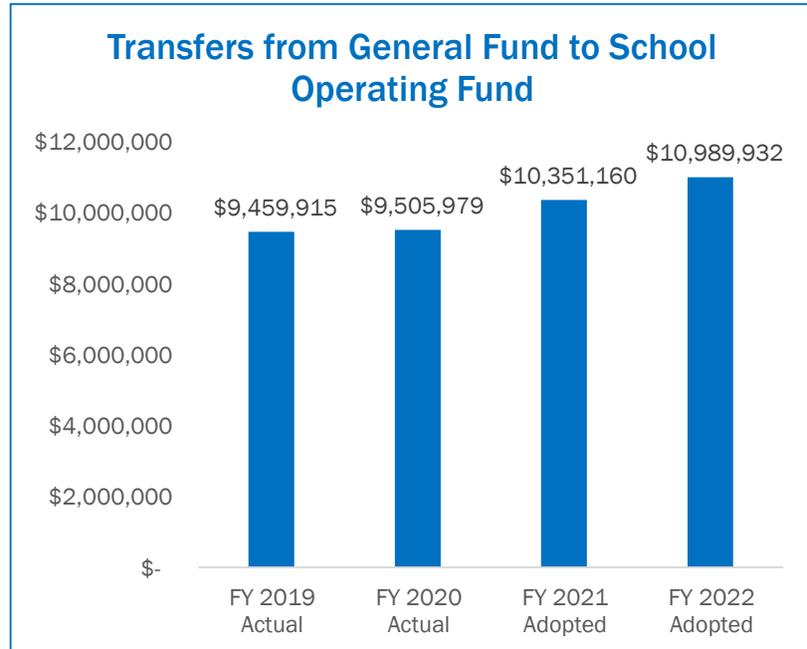
The School Board, a Component Unit of the County, manages the School Operating Fund, School Cafeteria Fund, and School Capital Improvement Plan Fund. Each year, the County's Board of Supervisors appropriates the School Board's budgets on the fund level. This means that the School Board has the authority to appropriate money within each individual fund without receiving approval from the Board of Supervisors.

In FY 2022, the Board of Supervisors approved \$10,989,932 to be transferred from the General Fund to the School's Operating Fund. This is an increase of \$638,772 from the initially adopted amount for FY 2021. The increase is to provide all staff with a five percent pay raise. Prior fiscal years' transfer amounts are provided in the graph.

During the budget process, the Board of Supervisors did not approve the School Board's request to transfer \$1.7 million from the General Fund to the School Capital

Improvement Plan Fund. Instead, the Board of Supervisors appropriated \$1 million to the County's Capital Projects Fund specifically for capital projects associated with the School Board's properties. Consequently, the School Capital Improvement Plan Fund's budget is not included in this document since the entire request was not approved.

The following tables summarize the School Board's expenditure budgets for the School Operating Fund and School Cafeteria Fund. These were adopted by the Board of Supervisors on May 4, 2021. For more detailed versions of these budgets, please visit <http://www.pagecounty.k12.va.us/o/pcps/page/finance-and-budget>.



# Page County School Board

## Budget – School Operating Fund

|  | FY 2019<br>Actual    | FY 2020<br>Actual    | FY 2021<br>Adopted   | FY 2021<br>Adjusted  | FY 2022<br>Adopted   |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Instruction</b>                       |                      |                      |                      |                      |                      |
| <b>Expenditure Summary</b>               |                      |                      |                      |                      |                      |
| Personnel                                | \$ 23,775,641        | \$ 24,374,006        | \$ 25,039,490        | \$ 25,233,042        | \$ 26,765,154        |
| Operations and Maintenance               | 2,154,134            | 1,961,796            | 1,728,164            | 1,929,141            | 2,591,392            |
| <b>Total Expenditures</b>                | <b>\$ 25,929,775</b> | <b>\$ 26,335,802</b> | <b>\$ 26,767,654</b> | <b>\$ 27,162,183</b> | <b>\$ 29,356,546</b> |
| <b>Personnel Detail</b>                  |                      |                      |                      |                      |                      |
| Salaries and Wages                       | \$ 17,271,261        | \$ 17,335,996        | \$ 17,861,483        | \$ 18,055,035        | \$ 19,292,586        |
| Employee Benefits                        | 6,504,267            | 7,037,990            | 7,178,007            | 7,178,007            | 7,472,568            |
| FICA Taxes                               | 113                  | 20                   | -                    | -                    | -                    |
| <b>Total - Personnel</b>                 | <b>\$ 23,775,641</b> | <b>\$ 24,374,006</b> | <b>\$ 25,039,490</b> | <b>\$ 25,233,042</b> | <b>\$ 26,765,154</b> |
| <b>Operations and Maintenance Detail</b> |                      |                      |                      |                      |                      |
| Purchased Services                       | \$ 471,392           | \$ 394,495           | \$ 653,131           | \$ 653,131           | \$ 226,284           |
| Internal Services                        | 2,160                | 81                   | 3,000                | 3,000                | 1,700                |
| Other Charges                            | 264,667              | 208,242              | 342,390              | 543,367              | 339,933              |
| Materials and Supplies                   | 546,858              | 488,870              | 669,569              | 669,569              | 1,540,241            |
| Joint Operations                         | 867,009              | 870,108              | 8,234                | 8,234                | 433,234              |
| Capital Projects                         | 2,048                | -                    | 51,840               | 51,840               | 50,000               |
| <b>Total - O&amp;M</b>                   | <b>\$ 2,154,134</b>  | <b>\$ 1,961,796</b>  | <b>\$ 1,728,164</b>  | <b>\$ 1,929,141</b>  | <b>\$ 2,591,392</b>  |

## Administration, Attendance, and Health

|  |                     |                     |                     |                     |                     |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Expenditure Summary</b>               |                     |                     |                     |                     |                     |
| Personnel                                | \$ 1,741,024        | \$ 1,727,431        | \$ 1,752,410        | \$ 1,903,653        | \$ 1,823,528        |
| Operations and Maintenance               | 141,755             | 126,169             | 256,235             | 456,235             | 997,858             |
| <b>Total Expenditures</b>                | <b>\$ 1,882,779</b> | <b>\$ 1,853,600</b> | <b>\$ 2,008,645</b> | <b>\$ 2,359,888</b> | <b>\$ 2,821,386</b> |
| <b>Personnel Detail</b>                  |                     |                     |                     |                     |                     |
| Salaries and Wages                       | \$ 1,243,513        | \$ 1,220,629        | \$ 1,260,288        | \$ 1,411,531        | \$ 1,314,888        |
| Employee Benefits                        | 497,511             | 506,802             | 492,122             | 492,122             | 508,640             |
| <b>Total - Personnel</b>                 | <b>\$ 1,741,024</b> | <b>\$ 1,727,431</b> | <b>\$ 1,752,410</b> | <b>\$ 1,903,653</b> | <b>\$ 1,823,528</b> |
| <b>Operations and Maintenance Detail</b> |                     |                     |                     |                     |                     |
| Purchased Services                       | \$ 55,073           | \$ 74,646           | \$ 126,120          | \$ 126,120          | \$ 136,720          |
| Other Charges                            | 64,330              | 27,211              | 75,640              | 275,640             | 75,640              |
| Materials and Supplies                   | 22,352              | 24,312              | 54,475              | 54,475              | 785,498             |
| <b>Total - O&amp;M</b>                   | <b>\$ 141,755</b>   | <b>\$ 126,169</b>   | <b>\$ 256,235</b>   | <b>\$ 456,235</b>   | <b>\$ 997,858</b>   |

# Page County School Board

## Budget – School Operating Fund (Continued)

|  | FY 2019<br>Actual   | FY 2020<br>Actual   | FY 2021<br>Adopted  | FY 2021<br>Adjusted | FY 2022<br>Adopted  |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Pupil Transportation</b>              |                     |                     |                     |                     |                     |
| <b>Expenditure Summary</b>               |                     |                     |                     |                     |                     |
| Personnel                                | \$ 1,805,739        | \$ 1,769,741        | \$ 1,688,769        | \$ 1,775,661        | \$ 1,747,411        |
| Operations and Maintenance               | 444,689             | 251,809             | 315,606             | 415,606             | 742,326             |
| <b>Total Expenditures</b>                | <b>\$ 2,250,428</b> | <b>\$ 2,021,550</b> | <b>\$ 2,004,375</b> | <b>\$ 2,191,267</b> | <b>\$ 2,489,737</b> |
| <b>Personnel Detail</b>                  |                     |                     |                     |                     |                     |
| Salaries and Wages                       | \$ 1,276,536        | \$ 1,162,849        | \$ 1,104,158        | \$ 1,191,050        | \$ 1,153,117        |
| Employee Benefits                        | 528,984             | 606,395             | 584,611             | 584,611             | 594,294             |
| FICA Taxes                               | 219                 | 497                 | -                   | -                   | -                   |
| <b>Total - Personnel</b>                 | <b>\$ 1,805,739</b> | <b>\$ 1,769,741</b> | <b>\$ 1,688,769</b> | <b>\$ 1,775,661</b> | <b>\$ 1,747,411</b> |
| <b>Operations and Maintenance Detail</b> |                     |                     |                     |                     |                     |
| Purchased Services                       | \$ 13,596           | \$ 8,832            | \$ 23,214           | \$ 23,214           | \$ 31,214           |
| Other Charges                            | 113,907             | 39,034              | 42,500              | 142,500             | 42,900              |
| Materials and Supplies                   | 225,314             | 203,943             | 249,892             | 249,892             | 274,585             |
| Capital Projects                         | 91,872              | -                   | -                   | -                   | 393,627             |
| <b>Total - O&amp;M</b>                   | <b>\$ 444,689</b>   | <b>\$ 251,809</b>   | <b>\$ 315,606</b>   | <b>\$ 415,606</b>   | <b>\$ 742,326</b>   |

## Operations and Maintenance

|  |                     |                     |                     |                     |                     |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Expenditure Summary</b>               |                     |                     |                     |                     |                     |
| Personnel                                | \$ 1,331,184        | \$ 1,397,388        | \$ 1,375,730        | \$ 1,586,433        | \$ 1,493,172        |
| Operations and Maintenance               | 2,674,826           | 1,706,241           | 2,865,187           | 3,065,187           | 3,405,850           |
| <b>Total Expenditures</b>                | <b>\$ 4,006,010</b> | <b>\$ 3,103,629</b> | <b>\$ 4,240,917</b> | <b>\$ 4,651,620</b> | <b>\$ 4,899,022</b> |
| <b>Personnel Detail</b>                  |                     |                     |                     |                     |                     |
| Salaries and Wages                       | \$ 964,496          | \$ 944,410          | \$ 985,754          | \$ 1,196,457        | \$ 1,076,668        |
| Employee Benefits                        | 366,688             | 452,978             | 389,976             | 389,976             | 416,504             |
| <b>Total - Personnel</b>                 | <b>\$ 1,331,184</b> | <b>\$ 1,397,388</b> | <b>\$ 1,375,730</b> | <b>\$ 1,586,433</b> | <b>\$ 1,493,172</b> |
| <b>Operations and Maintenance Detail</b> |                     |                     |                     |                     |                     |
| Purchased Services                       | \$ 430,776          | \$ 318,372          | \$ 415,789          | \$ 415,789          | \$ 273,289          |
| Other Charges                            | 1,903,277           | 1,122,286           | 2,058,726           | 2,258,726           | 1,962,944           |
| Materials and Supplies                   | 329,573             | 259,228             | 300,672             | 300,672             | 1,084,927           |
| Capital Projects                         | 11,200              | 6,355               | 90,000              | 90,000              | 84,690              |
| <b>Total - O&amp;M</b>                   | <b>\$ 2,674,826</b> | <b>\$ 1,706,241</b> | <b>\$ 2,865,187</b> | <b>\$ 3,065,187</b> | <b>\$ 3,405,850</b> |

# Page County School Board

## Budget – School Operating Fund (Continued)

|  | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|--|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Food Services</b>                     |                   |                   |                    |                     |                    |
| <b>Operations and Maintenance Detail</b> |                   |                   |                    |                     |                    |
| Other Charges                            | \$ (260)          | \$ -              | \$ -               | \$ -                | \$ -               |
| <b>Total - O&amp;M</b>                   | <b>\$ (260)</b>   | <b>\$ -</b>       | <b>\$ -</b>        | <b>\$ -</b>         | <b>\$ -</b>        |

|  |                   |                  |             |                  |             |
|--|-------------------|------------------|-------------|------------------|-------------|
| <b>Facilities</b>                        |                   |                  |             |                  |             |
| <b>Operations and Maintenance Detail</b> |                   |                  |             |                  |             |
| Capital Projects                         | \$ 383,631        | \$ 50,094        | \$ -        | \$ 92,156        | \$ -        |
| <b>Total - O&amp;M</b>                   | <b>\$ 383,631</b> | <b>\$ 50,094</b> | <b>\$ -</b> | <b>\$ 92,156</b> | <b>\$ -</b> |

|  |                     |                     |                     |                     |                     |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Technology</b>                        |                     |                     |                     |                     |                     |
| <b>Expenditure Summary</b>               |                     |                     |                     |                     |                     |
| Personnel                                | \$ 416,940          | \$ 460,198          | \$ 604,449          | \$ 681,626          | \$ 638,758          |
| Operations and Maintenance               | 740,584             | 842,743             | 900,319             | 925,319             | 1,175,556           |
| <b>Total Expenditures</b>                | <b>\$ 1,157,524</b> | <b>\$ 1,302,941</b> | <b>\$ 1,504,768</b> | <b>\$ 1,606,945</b> | <b>\$ 1,814,314</b> |
| <b>Personnel Detail</b>                  |                     |                     |                     |                     |                     |
| Salaries and Wages                       | \$ 310,906          | \$ 314,150          | \$ 432,012          | \$ 509,189          | \$ 459,339          |
| Employee Benefits                        | 106,034             | 146,048             | 172,437             | 172,437             | 179,419             |
| <b>Total - Personnel</b>                 | <b>\$ 416,940</b>   | <b>\$ 460,198</b>   | <b>\$ 604,449</b>   | <b>\$ 681,626</b>   | <b>\$ 638,758</b>   |
| <b>Operations and Maintenance Detail</b> |                     |                     |                     |                     |                     |
| Purchased Services                       | \$ 60,254           | \$ 60,097           | \$ 57,267           | \$ 57,267           | \$ 70,767           |
| Other Charges                            | 187,444             | 232,902             | 209,500             | 234,500             | 250,000             |
| Materials and Supplies                   | 451,917             | 549,744             | 520,552             | 520,552             | 741,789             |
| Capital Projects                         | 40,969              | -                   | 113,000             | 113,000             | 113,000             |
| <b>Total - O&amp;M</b>                   | <b>\$ 740,584</b>   | <b>\$ 842,743</b>   | <b>\$ 900,319</b>   | <b>\$ 925,319</b>   | <b>\$ 1,175,556</b> |

## Page County School Board

### Budget – School Operating Fund (Continued)

|                                   | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|-----------------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Other</b>                      |                   |                   |                    |                     |                    |
| <b>Other Expenditures Detail</b>  |                   |                   |                    |                     |                    |
| Other Charges                     | \$ 1,980          | \$ 1,980          | \$ -               | \$ -                | \$ -               |
| Miscellaneous                     | -                 | -                 | 2,580              | 2,580               | -                  |
| Debt Service Principal            | -                 | 396,703           | -                  | -                   | -                  |
| Debt Service Interest             | -                 | 179,228           | -                  | -                   | -                  |
| <b>Total - Other Expenditures</b> | <b>\$ 1,980</b>   | <b>\$ 577,911</b> | <b>\$ 2,580</b>    | <b>\$ 2,580</b>     | <b>\$ -</b>        |

### Total - School Operating Fund

| <b>Expenditure Summary</b> |                      |                      |                      |                      |                      |
|----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Personnel                  | \$ 29,070,528        | \$ 29,728,764        | \$ 30,460,848        | \$ 31,180,415        | \$ 32,468,023        |
| Operations and Maintenance | 6,539,359            | 4,938,852            | 6,065,511            | 6,883,644            | 8,912,982            |
| Other Expenditures         | 1,980                | 577,911              | 2,580                | 2,580                | -                    |
| <b>Total Expenditures</b>  | <b>\$ 35,611,867</b> | <b>\$ 35,245,527</b> | <b>\$ 36,528,939</b> | <b>\$ 38,066,639</b> | <b>\$ 41,381,005</b> |

# Page County School Board

## Budget – School Cafeteria Fund

|  | FY 2019<br>Actual   | FY 2020<br>Actual   | FY 2021<br>Adopted  | FY 2021<br>Adjusted | FY 2022<br>Adopted  |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Expenditure Summary</b>               |                     |                     |                     |                     |                     |
| Personnel                                | \$ 1,023,649        | \$ 971,585          | \$ 1,007,367        | \$ 1,007,367        | \$ 1,080,734        |
| Operations and Maintenance               | 918,183             | 1,066,703           | 915,553             | 915,553             | 978,000             |
| <b>Total Expenditures</b>                | <b>\$ 1,941,832</b> | <b>\$ 2,038,288</b> | <b>\$ 1,922,920</b> | <b>\$ 1,922,920</b> | <b>\$ 2,058,734</b> |
| <b>Personnel Detail</b>                  |                     |                     |                     |                     |                     |
| Salaries and Wages                       | \$ 718,458          | \$ 669,890          | \$ 717,038          | \$ 717,038          | \$ 751,289          |
| Employee Benefits                        | 305,191             | 301,695             | 290,329             | 290,329             | 329,445             |
| <b>Total - Personnel</b>                 | <b>\$ 1,023,649</b> | <b>\$ 971,585</b>   | <b>\$ 1,007,367</b> | <b>\$ 1,007,367</b> | <b>\$ 1,080,734</b> |
| <b>Operations and Maintenance Detail</b> |                     |                     |                     |                     |                     |
| Purchased Services                       | \$ 23,408           | \$ 28,372           | \$ 30,000           | \$ 30,000           | \$ 30,000           |
| Other Charges                            | 22,043              | 57,435              | 30,000              | 30,000              | 40,000              |
| Materials and Supplies                   | 842,979             | 980,896             | 847,553             | 847,553             | 900,000             |
| Capital Projects                         | 29,753              | -                   | 8,000               | 8,000               | 8,000               |
| <b>Total - O&amp;M</b>                   | <b>\$ 918,183</b>   | <b>\$ 1,066,703</b> | <b>\$ 915,553</b>   | <b>\$ 915,553</b>   | <b>\$ 978,000</b>   |

## Education Contributions

In addition to transferring funds to the School Board, the County contributes to Lord Fairfax Community College (LFCC) to help cover the College's costs of providing higher education services to County residents. The College serves the Shenandoah Valley and Piedmont regions of Virginia, and it operates in four locations, one of which is the Luray-Page County Center.

The County's regular annual contribution is based on the percentage of how many students enrolled at the College are from Page County. The higher the percentage, the greater the contribution. Recently, the percentage of students from Page County has increased, which has resulted in an increased contribution for FY 2022.

Along with the regular annual contribution, the County has also committed to contributing \$250,000 over five years, starting in FY 2020, to support the College's new campus in Luray. In FY 2022, the County will pay its third installment of \$50,000.

### Budget – General Fund

|                                | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|--------------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Contributions Detail</b>    |                   |                   |                    |                     |                    |
| LFCC Contribution              | \$ 12,059         | \$ 6,217          | \$ 10,802          | \$ 10,802           | \$ 19,798          |
| LFCC Luray Campus Contribution | -                 | 50,000            | 50,000             | 50,000              | 50,000             |
| <b>Total Contributions</b>     | <b>\$ 12,059</b>  | <b>\$ 56,217</b>  | <b>\$ 60,802</b>   | <b>\$ 60,802</b>    | <b>\$ 69,798</b>   |

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## Recreation and Culture Summary

### Budget

|                           | FY 2019<br>Actual |                | FY 2020<br>Actual |                | FY 2021<br>Adopted |                | FY 2021<br>Adjusted |                | FY 2022<br>Adopted |                |
|---------------------------|-------------------|----------------|-------------------|----------------|--------------------|----------------|---------------------|----------------|--------------------|----------------|
| <b>General Fund</b>       |                   |                |                   |                |                    |                |                     |                |                    |                |
| Recreation                | \$                | 82,742         | \$                | 91,572         | \$                 | 103,103        | \$                  | 103,103        | \$                 | 101,613        |
| Contributions             |                   | 250,026        |                   | 263,041        |                    | 267,502        |                     | 267,502        |                    | 272,052        |
| <b>Total Expenditures</b> | <b>\$</b>         | <b>332,768</b> | <b>\$</b>         | <b>354,613</b> | <b>\$</b>          | <b>370,605</b> | <b>\$</b>           | <b>370,605</b> | <b>\$</b>          | <b>373,665</b> |

|                           |           |               |           |               |           |               |           |               |           |               |
|---------------------------|-----------|---------------|-----------|---------------|-----------|---------------|-----------|---------------|-----------|---------------|
| <b>Recreation Fund</b>    |           |               |           |               |           |               |           |               |           |               |
| Recreation                | \$        | 23,663        | \$        | 14,143        | \$        | 25,000        | \$        | 25,000        | \$        | 20,000        |
| <b>Total Expenditures</b> | <b>\$</b> | <b>23,663</b> | <b>\$</b> | <b>14,143</b> | <b>\$</b> | <b>25,000</b> | <b>\$</b> | <b>25,000</b> | <b>\$</b> | <b>20,000</b> |

|                           |           |                |           |                |           |                |           |                |           |                |
|---------------------------|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|
| <b>Total</b>              |           |                |           |                |           |                |           |                |           |                |
| Recreation                | \$        | 106,405        | \$        | 105,715        | \$        | 128,103        | \$        | 128,103        | \$        | 121,613        |
| Contributions             |           | 250,026        |           | 263,041        |           | 267,502        |           | 267,502        |           | 272,052        |
| <b>Total Expenditures</b> | <b>\$</b> | <b>356,431</b> | <b>\$</b> | <b>368,756</b> | <b>\$</b> | <b>395,605</b> | <b>\$</b> | <b>395,605</b> | <b>\$</b> | <b>393,665</b> |

### Staffing

|              | FY 2019    |            | FY 2020    |            | FY 2021    |            | FY 2022    |            |
|--------------|------------|------------|------------|------------|------------|------------|------------|------------|
|              | FT         | PT         | FT         | PT         | FT         | PT         | FT         | PT         |
| Recreation   | 1.0        | 1.0        | 1.0        | 1.0        | 1.0        | 1.0        | 1.0        | 1.0        |
| <b>Total</b> | <b>1.0</b> |

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# Recreation

The Page County Recreation Department provides athletic programs, classes, camps, sports leagues, and other recreational activities. Staff helps administer and supervise these programs. Additionally, staff and volunteers work as coaches, referees, and activity coordinators. These athletic and recreational activities are held in parks, schools, and privately-owned facilities.

The revenue generated from the Department's activities is separately accounted for in the Recreation Fund. Additionally, the Recreation Fund also includes expenditures for supplies and equipment related to those activities. All other expenditures, such as those funded by County tax dollars, are included in the General Fund.

## Recreation's Programs

### Athletic and Recreational Activities

Administers and manages athletic programs, classes, camps, and sports leagues. Provides coaches, referees, and activity coordinators for athletic events.

## Strategic Goals, Objectives, and Measures

The coronavirus pandemic played a major part in the decline and postponement of programs during FY 2021. Consequently, the Department is focused on resuming those programs and encouraging participants to return.

### Objective 1

**Description:** [Resume all programs](#) that were postponed during FY 2021.

**Measure:** Five programs were postponed during FY 2021, and all five are expected to resume in FY 2022.

### Objective 2

**Description:** [Increase participation](#) in programs.

**Measure:** The Department is striving for a 50% increase in participation. Due to the pandemic and postponing programs, participation substantially decreased; therefore, the Department wants to regain the lost participants.

### Objective 3

**Description:** Continue to [develop new programs](#).

**Measure:** The Department would like to develop 3 new programs during FY 2022.

# Recreation

## Budget – General Fund

|  | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|--|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Expenditure Summary</b>               |                   |                   |                    |                     |                    |
| Personnel                                | \$ 76,584         | \$ 86,210         | \$ 96,373          | \$ 96,373           | \$ 95,013          |
| Operations and Maintenance               | 6,158             | 5,362             | 6,730              | 6,730               | 6,600              |
| <b>Total Expenditures</b>                | <b>\$ 82,742</b>  | <b>\$ 91,572</b>  | <b>\$ 103,103</b>  | <b>\$ 103,103</b>   | <b>\$ 101,613</b>  |
| <b>Personnel Detail</b>                  |                   |                   |                    |                     |                    |
| Salaries                                 | \$ 44,122         | \$ 53,730         | \$ 60,458          | \$ 60,458           | \$ 57,749          |
| Part-Time Wages                          | 3,625             | 2,700             | 5,300              | 5,300               | 5,300              |
| FICA Taxes                               | 2,812             | 3,472             | 4,625              | 4,625               | 4,795              |
| Virginia Retirement System               | 4,707             | 5,736             | 6,509              | 6,509               | 6,999              |
| Health Insurance                         | 20,738            | 19,865            | 18,694             | 18,694              | 19,396             |
| Group Term Life Insurance                | 580               | 707               | 787                | 787                 | 774                |
| <b>Total - Personnel</b>                 | <b>\$ 76,584</b>  | <b>\$ 86,210</b>  | <b>\$ 96,373</b>   | <b>\$ 96,373</b>    | <b>\$ 95,013</b>   |
| <b>Operations and Maintenance Detail</b> |                   |                   |                    |                     |                    |
| Conventions and Education                | \$ -              | \$ -              | \$ 130             | \$ 130              | \$ -               |
| Mileage                                  | 1,222             | 1,196             | 1,400              | 1,400               | 1,400              |
| Postal Services                          | 210               | 123               | 300                | 300                 | 300                |
| Recreational Supplies                    | 3,981             | 3,207             | 4,000              | 4,000               | 4,000              |
| Repair and Maintenance Supplies          | 48                | 116               | 250                | 250                 | 250                |
| Telecommunications                       | 617               | 699               | 500                | 500                 | 500                |
| Vehicle Fuel                             | 80                | 21                | 150                | 150                 | 150                |
| <b>Total - O&amp;M</b>                   | <b>\$ 6,158</b>   | <b>\$ 5,362</b>   | <b>\$ 6,730</b>    | <b>\$ 6,730</b>     | <b>\$ 6,600</b>    |

## Budget – Recreation Fund

|  | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|--|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Operations and Maintenance Detail</b> |                   |                   |                    |                     |                    |
| Recreational Supplies                    | \$ 23,663         | \$ 14,143         | \$ 25,000          | \$ 25,000           | \$ 20,000          |
| <b>Total - O&amp;M</b>                   | <b>\$ 23,663</b>  | <b>\$ 14,143</b>  | <b>\$ 25,000</b>   | <b>\$ 25,000</b>    | <b>\$ 20,000</b>   |

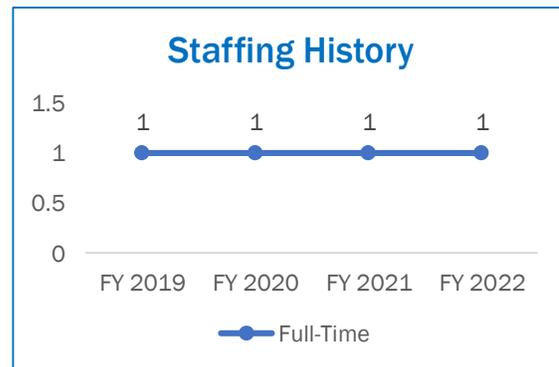
# Recreation

## Budget Total

|                            | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|----------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Expenditure Summary</b> |                   |                   |                    |                     |                    |
| Personnel                  | \$ 76,584         | \$ 86,210         | \$ 96,373          | \$ 96,373           | \$ 95,013          |
| Operations and Maintenance | 29,821            | 19,505            | 31,730             | 31,730              | 26,600             |
| <b>Total Expenditures</b>  | <b>\$ 106,405</b> | <b>\$ 105,715</b> | <b>\$ 128,103</b>  | <b>\$ 128,103</b>   | <b>\$ 121,613</b>  |

## Staffing

The Department has maintained a staff level of one full-time position and one part-time position. This is expected to stay the same in FY 2022.



## Budget Analysis

The budget has remained steady over the years, except for pay raises. Although most expenditures are expected to stay the same in FY 2022, a smaller amount has been appropriated for recreational supplies in the Recreation Fund. Due to the pandemic, less revenue has been generated from the Department’s programs. During the budget process, it was unknown how long the pandemic would affect the programs’ enrollment; therefore, a smaller amount of revenue was budgeted for FY 2022, which left a smaller amount to be spent on recreational supplies.

## Recreation and Cultural Contributions

The County contributes annually to the Massanutten Regional Library and William “Bill” Kibler Memorial Library. Funding for public libraries is addressed in Section 42.1-48 of the Code of Virginia.

Massanutten Regional Library is a seven-branch system that serves over 155,000 residents in the City of Harrisonburg, Page County, and Rockingham County. Its branches are located in Bridgewater, Broadway, Elkton, Grottoes, Harrisonburg, Luray, and Shenandoah.

William “Bill” Kibler Memorial Library, located in Stanley, is an all-volunteer community library.

### Budget – General Fund

|                              | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|------------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Contributions Detail</b>  |                   |                   |                    |                     |                    |
| Massanutten Regional Library | \$ 210,026        | \$ 223,041        | \$ 227,502         | \$ 227,502          | \$ 232,052         |
| Kibler Memorial Library      | 40,000            | 40,000            | 40,000             | 40,000              | 40,000             |
| <b>Total Contributions</b>   | <b>\$ 250,026</b> | <b>\$ 263,041</b> | <b>\$ 267,502</b>  | <b>\$ 267,502</b>   | <b>\$ 272,052</b>  |

## Community Development Summary

### Budget

|                                  | FY 2019<br>Actual   | FY 2020<br>Actual   | FY 2021<br>Adopted  | FY 2021<br>Adjusted | FY 2022<br>Adopted  |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>General Fund</b>              |                     |                     |                     |                     |                     |
| Board of Zoning Appeals          | \$ 1,184            | \$ 2,740            | \$ 3,909            | \$ 3,909            | \$ 6,277            |
| Economic Development and Tourism | 317,115             | 300,229             | 382,315             | 1,197,908           | 462,263             |
| Luray-Page Co. Airport Authority | 42,000              | 48,700              | 56,100              | 56,100              | 50,000              |
| Planning and Community Dev.      | 319,649             | 343,821             | 377,449             | 379,281             | 410,287             |
| Planning Commission              | 9,266               | 8,146               | 14,061              | 14,061              | 21,384              |
| Virginia Cooperative Extension   | 76,065              | 72,492              | 98,505              | 98,505              | 98,817              |
| Contributions                    | 278,723             | 325,965             | 301,533             | 281,533             | 304,455             |
| <b>Total Expenditures</b>        | <b>\$ 1,044,002</b> | <b>\$ 1,102,093</b> | <b>\$ 1,233,872</b> | <b>\$ 2,031,297</b> | <b>\$ 1,353,483</b> |

|                                  |                  |                  |                  |                  |                  |
|----------------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Airport Hangar Fund</b>       |                  |                  |                  |                  |                  |
| Luray-Page Co. Airport Authority | \$ 93,079        | \$ 93,518        | \$ 91,000        | \$ 91,000        | \$ 93,000        |
| <b>Total Expenditures</b>        | <b>\$ 93,079</b> | <b>\$ 93,518</b> | <b>\$ 91,000</b> | <b>\$ 91,000</b> | <b>\$ 93,000</b> |

|                                  |                     |                     |                     |                     |                     |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Total</b>                     |                     |                     |                     |                     |                     |
| Board of Zoning Appeals          | \$ 1,184            | \$ 2,740            | \$ 3,909            | \$ 3,909            | \$ 6,277            |
| Economic Development and Tourism | 317,115             | 300,229             | 382,315             | 1,197,908           | 462,263             |
| Luray-Page Co. Airport Authority | 135,079             | 142,218             | 147,100             | 147,100             | 143,000             |
| Planning and Community Dev.      | 319,649             | 343,821             | 377,449             | 379,281             | 410,287             |
| Planning Commission              | 9,266               | 8,146               | 14,061              | 14,061              | 21,384              |
| Virginia Cooperative Extension   | 76,065              | 72,492              | 98,505              | 98,505              | 98,817              |
| Contributions                    | 278,723             | 325,965             | 301,533             | 281,533             | 304,455             |
| <b>Total Expenditures</b>        | <b>\$ 1,137,081</b> | <b>\$ 1,195,611</b> | <b>\$ 1,324,872</b> | <b>\$ 2,122,297</b> | <b>\$ 1,446,483</b> |

### Staffing

|                                    | FY 2019    |            | FY 2020    |            | FY 2021    |            | FY 2022    |            |
|------------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|
|                                    | FT         | PT         | FT         | PT         | FT         | PT         | FT         | PT         |
| Board of Zoning Appeals            | 0.0        | 4.0        | 0.0        | 4.0        | 0.0        | 4.0        | 0.0        | 4.0        |
| Economic Development and Tourism   | 1.5        | 0.0        | 1.5        | 0.0        | 3.0        | 0.0        | 2.5        | 0.0        |
| Planning and Community Development | 4.5        | 1.0        | 4.5        | 1.0        | 4.5        | 1.0        | 5.0        | 1.0        |
| Planning Commission                | 0.0        | 10.0       | 0.0        | 10.0       | 0.0        | 10.0       | 0.0        | 10.0       |
| Virginia Cooperative Extension     | 6.0        | 0.0        | 6.0        | 0.0        | 7.0        | 0.0        | 6.0        | 0.0        |
| <b>Total</b>                       | <b>0.0</b> | <b>4.0</b> | <b>0.0</b> | <b>4.0</b> | <b>0.0</b> | <b>4.0</b> | <b>0.0</b> | <b>4.0</b> |

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## Board of Zoning Appeals

The Board of Zoning Appeals (BZA) is a five-member body recommended by the County’s Board of Supervisors and appointed by the Circuit Court for a five-year term. The BZA hears appeals on zoning cases.

### Budget – General Fund

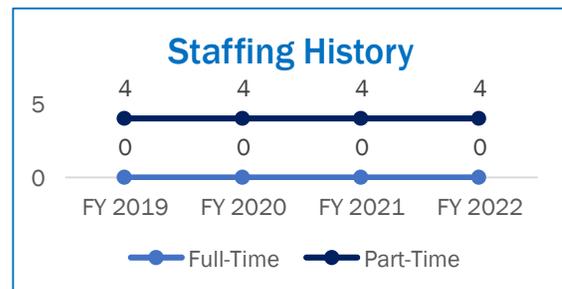
|                            | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|----------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Expenditure Summary</b> |                   |                   |                    |                     |                    |
| Personnel                  | \$ 226            | \$ 585            | \$ 1,109           | \$ 1,109            | \$ 1,077           |
| Operations and Maintenance | 958               | 2,155             | 2,800              | 2,800               | 5,200              |
| <b>Total Expenditures</b>  | <b>\$ 1,184</b>   | <b>\$ 2,740</b>   | <b>\$ 3,909</b>    | <b>\$ 3,909</b>     | <b>\$ 6,277</b>    |

| <b>Personnel Detail</b>  |               |               |                 |                 |                 |
|--------------------------|---------------|---------------|-----------------|-----------------|-----------------|
| Part-Time Wages          | \$ 210        | \$ 543        | \$ 1,000        | \$ 1,000        | \$ 1,000        |
| FICA Taxes               | 16            | 42            | 109             | 109             | 77              |
| <b>Total - Personnel</b> | <b>\$ 226</b> | <b>\$ 585</b> | <b>\$ 1,109</b> | <b>\$ 1,109</b> | <b>\$ 1,077</b> |

| <b>Operations and Maintenance Detail</b> |               |                 |                 |                 |                 |
|--|---------------|-----------------|-----------------|-----------------|-----------------|
| Advertising                              | \$ 791        | \$ 1,199        | \$ 1,300        | \$ 1,300        | \$ 1,300        |
| Conventions and Education                | -             | 500             | 500             | 500             | 1,500           |
| Meals and Lodging                        | -             | 337             | 500             | 500             | 1,500           |
| Mileage                                  | -             | -               | 200             | 200             | 600             |
| Postal Services                          | 167           | 119             | 300             | 300             | 300             |
| <b>Total - O&amp;M</b>                   | <b>\$ 958</b> | <b>\$ 2,155</b> | <b>\$ 2,800</b> | <b>\$ 2,800</b> | <b>\$ 5,200</b> |

### Staffing

Currently, the BZA has four members and one vacant position. These members are considered part-time positions.



### Budget Analysis

In FY 2022, three members will receive training. This training will result in higher costs for education, mileage, and meals.

## Economic Development and Tourism

The Department of Economic Development and Tourism provides services to attract, grow, and retain businesses and to promote the County's growing tourism industry. This Department is crucial in achieving the County's long-range goal of developing a diverse and viable local economy compatible with the region's rural character. Along with the Page County Economic Development Authority, this Department aims to help businesses thrive by providing resources, research, and expertise. Additionally, this Department works with the newly created Tourism Council to foster the County's tourism industry and form recommendations on how to allocate funds collected through the transient occupancy tax (TOT).

### Economic Development and Tourism's Programs

#### **Business Attraction, Growth, and Retention**

Recruits new businesses in targeted industries by networking and marketing. Grows and retains existing businesses by providing resources, research, and expertise. Strategizes with business leaders to solve complex problems associated with growth and workforce development. Develops initiatives to provide resources to small businesses.

#### **Tourism Promotion**

Attracts tourists by marketing short term rentals, local businesses, events, and activities. Plans and coordinates events. Develops initiatives to provide resources to tourism-related businesses.

### Strategic Goals and Objectives

The Department has outlined the following goals and objectives:

1. Strengthen collaborative networks between the Towns, residents, and business community.
2. Increase residential growth.
3. Develop a countywide community infrastructure plan.
4. Retain and expand current businesses.
5. Develop and promote workforce housing.
6. Implement workforce development and training.
7. Market and leverage the County as a sought after HUBZone location.

## Economic Development and Tourism

### Budget – General Fund

|                            | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|----------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Expenditure Summary</b> |                   |                   |                    |                     |                    |
| Personnel                  | \$ 83,123         | \$ 86,269         | \$ 92,137          | \$ 94,652           | \$ 174,788         |
| Operations and Maintenance | 90,376            | 85,538            | 58,500             | 133,500             | 63,500             |
| Non-Operational Grants     | 3,800             | 4,500             | -                  | 825,207             | -                  |
| Contributions              | 139,816           | 123,922           | 231,678            | 144,549             | 223,975            |
| <b>Total Expenditures</b>  | <b>\$ 317,115</b> | <b>\$ 300,229</b> | <b>\$ 382,315</b>  | <b>\$ 1,197,908</b> | <b>\$ 462,263</b>  |

|                            |                  |                  |                  |                  |                   |
|----------------------------|------------------|------------------|------------------|------------------|-------------------|
| <b>Personnel Detail</b>    |                  |                  |                  |                  |                   |
| Salaries                   | \$ 65,588        | \$ 68,052        | \$ 67,633        | \$ 70,148        | \$ 132,336        |
| Part-Time Wages            | -                | -                | 2,263            | 2,263            | 2,263             |
| FICA Taxes                 | 4,775            | 4,970            | 4,430            | 4,430            | 10,124            |
| Virginia Retirement System | 7,280            | 7,620            | 8,004            | 8,004            | 16,039            |
| Health Insurance           | 4,627            | 4,732            | 5,940            | 5,940            | 12,253            |
| Group Term Life Insurance  | 853              | 895              | 3,867            | 3,867            | 1,773             |
| <b>Total - Personnel</b>   | <b>\$ 83,123</b> | <b>\$ 86,269</b> | <b>\$ 92,137</b> | <b>\$ 94,652</b> | <b>\$ 174,788</b> |

|  |                  |                  |                  |                   |                  |
|--|------------------|------------------|------------------|-------------------|------------------|
| <b>Operations and Maintenance Detail</b> |                  |                  |                  |                   |                  |
| Advertising                              | \$ 377           | \$ 500           | \$ 2,500         | \$ 2,500          | \$ 2,500         |
| Contractual Services                     | 45               | -                | -                | -                 | -                |
| Conventions and Education                | -                | 25               | 1,700            | 1,700             | 1,700            |
| Dues and Associations                    | 18,161           | 23,721           | 26,000           | 26,000            | 26,000           |
| ED&T Utilization of TOT Funds            | 57,405           | 41,771           | -                | 75,000            | -                |
| Enterprise Zone Rebates                  | 13,494           | 8,931            | 25,000           | 25,000            | 30,000           |
| Meals and Lodging                        | 219              | 16               | 2,000            | 2,000             | 2,000            |
| Mileage                                  | 11               | -                | -                | -                 | -                |
| Postal Services                          | -                | 2                | 100              | 100               | 100              |
| Telecommunications                       | 615              | 669              | 1,000            | 1,000             | 1,000            |
| Tourism Events                           | -                | 9,819            | -                | -                 | -                |
| Vehicle Fuel                             | 49               | 84               | 200              | 200               | 200              |
| <b>Total - Personnel</b>                 | <b>\$ 90,376</b> | <b>\$ 85,538</b> | <b>\$ 58,500</b> | <b>\$ 133,500</b> | <b>\$ 63,500</b> |

# Economic Development and Tourism

## Budget – General Fund (Continued)

|                                       | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|---------------------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Non-Operational Grants Detail</b>  |                   |                   |                    |                     |                    |
| Arts Grant Exp.                       | \$ -              | \$ 4,500          | \$ -               | \$ -                | \$ -               |
| DWR DuPont Grant Exp.                 | -                 | -                 | -                  | 54,932              | -                  |
| HUD CDBG Food Hub Grant Exp.          | -                 | -                 | -                  | 222,000             | -                  |
| HUD CDBG Small Bus. Grant Exp.        | -                 | -                 | -                  | 548,275             | -                  |
| VTC Marketing Lev. Grant Exp.         | 3,800             | -                 | -                  | -                   | -                  |
| <b>Total - Non-Operational Grants</b> | <b>\$ 3,800</b>   | <b>\$ 4,500</b>   | <b>\$ -</b>        | <b>\$ 825,207</b>   | <b>\$ -</b>        |

|                              |                   |                   |                   |                   |                   |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Contributions Detail</b>  |                   |                   |                   |                   |                   |
| EDA Contribution             | \$ 15,900         | \$ 14,000         | \$ 11,500         | \$ 11,500         | \$ 11,500         |
| TOT Fund Contributions       | 123,916           | 109,922           | 220,178           | 133,049           | 212,475           |
| <b>Total - Contributions</b> | <b>\$ 139,816</b> | <b>\$ 123,922</b> | <b>\$ 231,678</b> | <b>\$ 144,549</b> | <b>\$ 223,975</b> |

## Staffing

Before FY 2021, the Department accounted for one full-time coordinator and an assistant that was shared with Planning and Community Development. During FY 2021, the Department hired a Director and began sharing another full-time employee with Finance. This newly shared employee helps the Department by administering its grant programs. With two full-time positions and two shared positions, the Department accounts for three whole positions.



In FY 2022, the Department will no longer be using the Planning and Community Development assistant. No new positions have been created as of yet for FY 2022; however, this may change as the Department continues to grow to achieve the County’s economic and tourism-related goals.

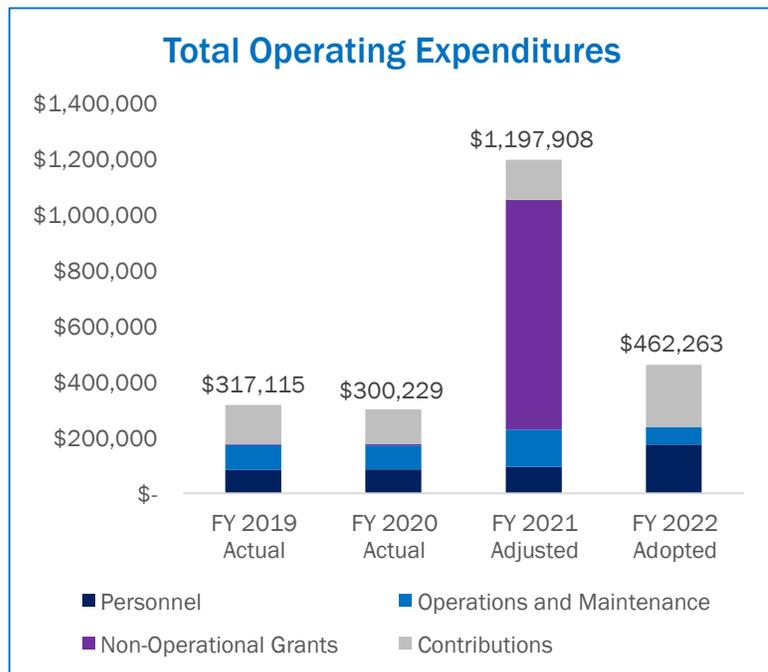
# Economic Development and Tourism

## Budget Analysis

The Department’s budget accounts for its operations and the allocated TOT funds that are spent on tourism-related initiatives. In FY 2021, there was a drastic increase in operations due to expenses related to two grants from the Virginia Community Development Block Grant (CDBG) Program. These grants were used to help small businesses respond to the negative impacts of the coronavirus pandemic.

In FY 2022, personnel costs are expected to increase to account for staff changes that occurred in FY 2021. Operation costs, however, are expected to return to more normal levels.

Please note that the TOT fund contribution amount is subject to change. Along with the amount appropriated to the County’s Chamber of Commerce, these funds will be redistributed once the Tourism Council presents its recommendation to the Board of Supervisors, who will ultimately reappropriate these funds. Additionally, due to the revenue shortfall of TOT revenue in FY 2020, most of the appropriation for TOT contributions were not available to be spent in FY 2021.



## Luray-Page County Airport Authority

The Luray-Page County Airport Authority, created in 2013, is comprised of five members. Two members are appointed by the Town of Luray; two are appointed by the Board of Supervisors; and one is appointed at-large by both the Town and Board. The Authority oversees the operation of the Luray Caverns Airport, which is a public general aviation airport.

At the Airport, there are 28 hangar spaces for lease to private citizens and businesses and 22 tie-down spots for aircraft based at or visiting the airport. 30 aircraft are currently based at Luray Caverns Airport. The Airport Hangar Fund, a Fiduciary Fund, accounts for both the Town's and County's halves of the revenue and expenses associated with the hangars. Expenses include utilities and debt service.

### Budget – General Fund

|                                       | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|---------------------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Expenditure Detail</b>             |                   |                   |                    |                     |                    |
| Luray-Page Co. Airport Auth. Contrib. | \$ 42,000         | \$ 48,700         | \$ 56,100          | \$ 56,100           | \$ 50,000          |
| <b>Total Expenditures</b>             | <b>\$ 42,000</b>  | <b>\$ 48,700</b>  | <b>\$ 56,100</b>   | <b>\$ 56,100</b>    | <b>\$ 50,000</b>   |

### Budget – Airport Hangar Fund

|                              | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|------------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Expenditure Detail</b>    |                   |                   |                    |                     |                    |
| Airport Hangar Exp. (Town)   | \$ 46,768         | \$ 46,759         | \$ 45,500          | \$ 45,500           | \$ 46,500          |
| Airport Hangar Exp. (County) | 46,311            | 46,759            | 45,500             | 45,500              | 46,500             |
| <b>Total Expenditures</b>    | <b>\$ 93,079</b>  | <b>\$ 93,518</b>  | <b>\$ 91,000</b>   | <b>\$ 91,000</b>    | <b>\$ 93,000</b>   |

### Budget Total

|                                       | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|---------------------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Expenditure Summary</b>            |                   |                   |                    |                     |                    |
| Luray-Page Co. Airport Auth. Contrib. | \$ 42,000         | \$ 48,700         | \$ 56,100          | \$ 56,100           | \$ 50,000          |
| Airport Hangar Expenses               | 93,079            | 93,518            | 91,000             | 91,000              | 93,000             |
| <b>Total Expenditures</b>             | <b>\$ 135,079</b> | <b>\$ 142,218</b> | <b>\$ 147,100</b>  | <b>\$ 147,100</b>   | <b>\$ 143,000</b>  |

## Planning and Community Development

The Department of Planning and Community Development is responsible for planning, reviewing, and implementing land uses; ensuring a healthy and safe built environment; and preparing and implementing the Comprehensive Plan. Several functions operate under this Department, including Building Inspections, Planning, and Zoning.

The Building Inspections Division protects the health, safety, and welfare of the general public by ensuring that all buildings, structures, and related equipment are constructed, installed, and maintained in compliance with the Virginia Uniform Statewide Building Code (USBC) and Page County Code. Decisions made by the Building Official can be appealed to the Building Code Appeals Board.

Planning and Zoning helps create and implement the Comprehensive Plan. Additionally, this Division is responsible for administering the Zoning Ordinance and Subdivision Ordinances. This includes reviewing business license applications for compliance with zoning regulations and processing applications for variance, rezoning, and special use requests. The Zoning Administrator works with the Planning Commission to form recommendations on zoning issues brought to the Board of Supervisors.

### Planning and Community Development's Programs

#### **Building Inspections**

Conducts inspections to ensure compliance with the Virginia USBC and Page County Code. Reviews building and site plans. Processes building permits, soil erosion permits, agreements in lieu of an erosion permit, and sediment control plans.

#### **Planning**

Creates and implements the Comprehensive Plan.

#### **Zoning**

Enforces and interprets the Zoning Ordinance and Subdivision Ordinances. Processes zoning permit applications and special use requests. Supports Planning Commission by preparing agenda packets and meeting minutes.

# Planning and Community Development

## Budget – General Fund

|  | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|--|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Expenditure Summary</b>               |                   |                   |                    |                     |                    |
| Personnel                                | \$ 292,578        | \$ 310,568        | \$ 354,785         | \$ 354,785          | \$ 382,847         |
| Operations and Maintenance               | 27,071            | 33,253            | 22,664             | 24,496              | 27,440             |
| <b>Total Expenditures</b>                | <b>\$ 319,649</b> | <b>\$ 343,821</b> | <b>\$ 377,449</b>  | <b>\$ 379,281</b>   | <b>\$ 410,287</b>  |
| <b>Personnel Detail</b>                  |                   |                   |                    |                     |                    |
| Salaries                                 | \$ 188,387        | \$ 205,500        | \$ 238,820         | \$ 238,820          | \$ 254,924         |
| Part-Time Wages                          | 14,875            | 15,477            | 19,750             | 19,750              | 19,750             |
| FICA Taxes                               | 14,133            | 15,527            | 18,715             | 18,715              | 20,888             |
| Virginia Retirement System               | 20,301            | 20,941            | 24,833             | 24,833              | 30,897             |
| Health Insurance                         | 52,416            | 50,415            | 49,560             | 49,560              | 52,972             |
| Group Term Life Insurance                | 2,466             | 2,708             | 3,107              | 3,107               | 3,416              |
| <b>Total - Personnel</b>                 | <b>\$ 292,578</b> | <b>\$ 310,568</b> | <b>\$ 354,785</b>  | <b>\$ 354,785</b>   | <b>\$ 382,847</b>  |
| <b>Operations and Maintenance Detail</b> |                   |                   |                    |                     |                    |
| Advertising                              | \$ -              | \$ 242            | \$ 200             | \$ 200              | \$ 200             |
| Books and Subscriptions                  | 846               | 313               | 500                | 500                 | 500                |
| Building Insp. Surcharge                 | 2,438             | 2,749             | -                  | -                   | -                  |
| Contractual Services                     | 12,951            | 17,849            | 6,814              | 6,814               | 9,000              |
| Conventions and Education                | 587               | 914               | 2,500              | 2,500               | 3,500              |
| Dues and Associations                    | 180               | 669               | 700                | 700                 | 700                |
| Equipment                                | 922               | 403               | 500                | 500                 | 500                |
| Meals and Lodging                        | 536               | 315               | 1,200              | 1,200               | 1,200              |
| Mileage                                  | 208               | 81                | -                  | -                   | -                  |
| Motor Vehicle Insurance                  | 3,056             | 2,900             | 3,500              | 3,500               | 3,500              |
| Office Supplies                          | -                 | -                 | 500                | 500                 | 500                |
| Postal Services                          | 433               | 467               | 1,000              | 1,000               | 1,000              |
| Refunds                                  | -                 | -                 | -                  | -                   | -                  |
| Telecommunications                       | 1,231             | 1,343             | 1,250              | 1,250               | 2,340              |
| Uniforms and Apparel                     | -                 | 518               | -                  | -                   | -                  |
| Vehicle Fuel                             | 3,335             | 4,278             | 3,500              | 3,500               | 4,000              |
| Vehicle Supplies                         | 29                | -                 | -                  | -                   | -                  |
| Miscellaneous                            | 319               | 212               | 500                | 500                 | 500                |
| DHCD Planning Grant Exp.                 | -                 | -                 | -                  | 1,832               | -                  |
| <b>Total - O&amp;M</b>                   | <b>\$ 27,071</b>  | <b>\$ 33,253</b>  | <b>\$ 22,664</b>   | <b>\$ 24,496</b>    | <b>\$ 27,440</b>   |

# Planning and Community Development

## Staffing

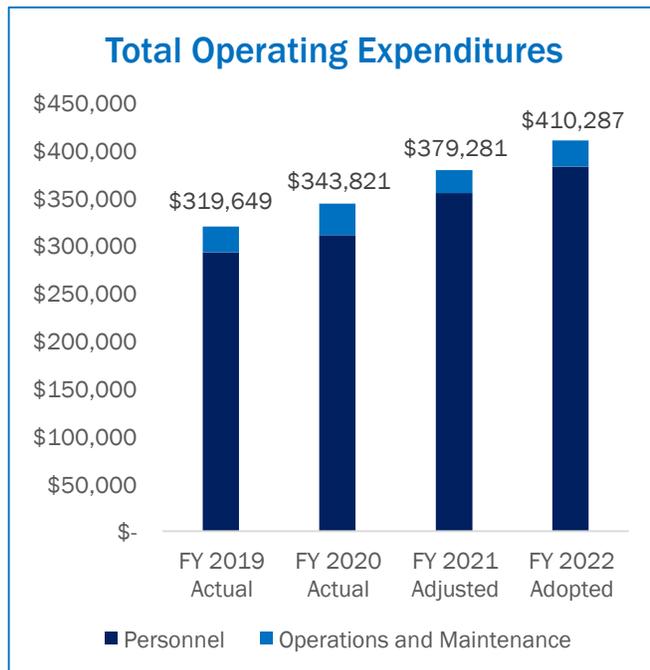
The staff level has remained constant over the years with four whole full-time positions, one shared full-time position, and one part-time position. The shared position is split equally with Economic Development and Tourism; however, this position will no longer be shared beginning in FY 2022. Consequently, in FY 2022, the Department of Planning and Community Development will account for five whole full-time positions and one part-time positions.



## Budget Analysis

Personnel costs have increased due to County-wide pay raises. In FY 2022, the Department will be accounting for five full-time positions as opposed to 4.5, which has also contributed to the increased costs. Personnel expenditures may continue to rise as employees attain certifications and receive promotions.

Operations and maintenance costs have also increased slightly. Contractual services have increased over time, and a third cell phone was added in January 2021. Additionally, education costs have increased so that employees can attain the certifications needed for their positions.



## Planning Commission

The Planning Commission is a ten-member body. Two members from each election district are appointed by the Board of Supervisors for four-year terms. The Commission is established to perform duties as set forth in Virginia Code Section 15.2-2221. It serves primarily in an advisory capacity to the Board of Supervisors, and it provides recommendations on issues regarding land use and the Zoning Ordinance.

### Budget – General Fund

|  | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|--|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Expenditure Summary</b>               |                   |                   |                    |                     |                    |
| Personnel                                | \$ 5,770          | \$ 5,516          | \$ 10,261          | \$ 10,261           | \$ 10,334          |
| Operations and Maintenance               | 3,496             | 2,630             | 3,800              | 3,800               | 11,050             |
| <b>Total Expenditures</b>                | <b>\$ 9,266</b>   | <b>\$ 8,146</b>   | <b>\$ 14,061</b>   | <b>\$ 14,061</b>    | <b>\$ 21,384</b>   |
| <b>Personnel Detail</b>                  |                   |                   |                    |                     |                    |
| Part-Time Wages                          | \$ 5,360          | \$ 5,124          | \$ 9,600           | \$ 9,600            | \$ 9,600           |
| FICA Taxes                               | 410               | 392               | 661                | 661                 | 734                |
| <b>Total - Personnel</b>                 | <b>\$ 5,770</b>   | <b>\$ 5,516</b>   | <b>\$ 10,261</b>   | <b>\$ 10,261</b>    | <b>\$ 10,334</b>   |
| <b>Operations and Maintenance Detail</b> |                   |                   |                    |                     |                    |
| Advertising                              | \$ 854            | \$ 1,485          | \$ 1,500           | \$ 1,500            | \$ 1,500           |
| Conventions and Education                | 625               | 550               | 500                | 500                 | 4,750              |
| Dues and Associations                    | -                 | -                 | -                  | -                   | 500                |
| Meals and Lodging                        | 304               | -                 | 500                | 500                 | 2,500              |
| Mileage                                  | 831               | 510               | 1,000              | 1,000               | 1,500              |
| Postal Services                          | 882               | 85                | 300                | 300                 | 300                |
| <b>Total - O&amp;M</b>                   | <b>\$ 3,496</b>   | <b>\$ 2,630</b>   | <b>\$ 3,800</b>    | <b>\$ 3,800</b>     | <b>\$ 11,050</b>   |

### Staffing

Although there have been some vacancies throughout the years, the Commission’s members account for ten part-time positions.

### Budget Analysis

In FY 2022, more funds were appropriated for education so that five members can enroll in training programs. Additional funds were also appropriated for new APA memberships.

## Virginia Cooperative Extension

Page County's Virginia Cooperative Extension is the local connection to Virginia's land-grant universities: Virginia Tech and Virginia State University. Its vision is to create a decentralized network of interconnected centers across the Commonwealth, where Virginia Tech's interdisciplinary researchers and Virginia Cooperative Extension specialists can partner with industries to develop and deploy innovative technologies to increase overall efficiency, resilience, and sustainability of food, agricultural, and natural resources production systems. This Office provides education through programs in Agriculture and Natural Resources, Family and Consumer Sciences, and 4-H Youth Development.

### Virginia Cooperative Extension's Programs

#### **Agriculture and Natural Resources**

Provides educational programs related to agriculture, farming, horticulture, pesticide safety, natural resource conservation, and water and soil quality.

#### **Family and Consumer Sciences**

Provides education to create awareness of where food originates, how it is produced, and its environmental impacts. Attempts to reduce the rate of chronic disease and obesity by teaching eligible residents the best practices regarding nutrition and physical activity.

#### **4-H Youth Development**

Provides experiential learning related to science, healthy living, and citizenship to help youth develop life skills and reduce depression.

# Virginia Cooperative Extension

## Budget – General Fund

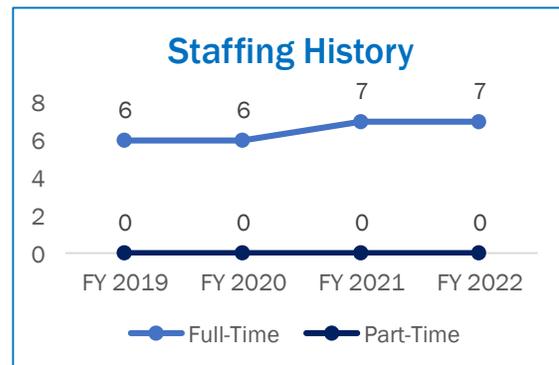
|                            | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|----------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Expenditure Summary</b> |                   |                   |                    |                     |                    |
| Personnel                  | \$ 71,998         | \$ 69,382         | \$ 93,690          | \$ 93,690           | \$ 94,002          |
| Operations and Maintenance | 4,067             | 3,110             | 4,815              | 4,815               | 4,815              |
| <b>Total Expenditures</b>  | <b>\$ 76,065</b>  | <b>\$ 72,492</b>  | <b>\$ 98,505</b>   | <b>\$ 98,505</b>    | <b>\$ 98,817</b>   |

|                          |                  |                  |                  |                  |                  |
|--------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Personnel Detail</b>  |                  |                  |                  |                  |                  |
| Salaries                 | \$ 71,998        | \$ 69,382        | \$ 93,690        | \$ 93,690        | \$ 94,002        |
| <b>Total - Personnel</b> | <b>\$ 71,998</b> | <b>\$ 69,382</b> | <b>\$ 93,690</b> | <b>\$ 93,690</b> | <b>\$ 94,002</b> |

|  |                   |                   |                   |                   |                   |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operations and Maintenance Detail</b> |                   |                   |                   |                   |                   |
| Books and Subscriptions                  | \$ 32             | \$ 32             | \$ 100            | \$ 100            | \$ 100            |
| Mileage                                  | 1,421             | 826               | 1,615             | 1,615             | 1,615             |
| Telecommunications                       | 2,601             | 2,252             | 3,100             | 3,100             | 3,100             |
| Miscellaneous                            | 13                | -                 | -                 | -                 | -                 |
| <b>Total - O&amp;M</b>                   | <b>\$ 148,063</b> | <b>\$ 141,874</b> | <b>\$ 192,195</b> | <b>\$ 192,195</b> | <b>\$ 192,819</b> |

## Staffing

After hiring an additional agent in FY 2021, the staff level increased to seven full-time positions. In FY 2022, the technician position will be replaced with an agent position.



## Budget Analysis

In FY 2021, there was an increase in personnel costs due to hiring an additional agent. The budget is not expected to change substantially in FY 2022.

## Community Development Contributions

The County contributions to various local organizations to promote the development and welfare of the community. The recipients include the Northern Virginia 4-H Educational Center, Northern Shenandoah Valley Regional Commission (NSVRC), Page County Chamber of Commerce, and Shenandoah Valley Soil and Water Conservation District (SVSWCD).

The 4-H Center, located in Front Royal, Virginia, offers research-based programming to the youth and families of Northern Virginia. In addition to its acclaimed camps, the Center hosts a variety of corporate retreats, festivals, team building programs, and outdoor recreation.

The NSVRC encompasses the City of Winchester and the five counties in the northwest corner of Virginia, including Clarke, Frederick, Page, Shenandoah, and Warren. It exists to bring these local governments together to pursue common goals.

The Page County Chamber of Commerce helps promote the County's businesses and activities. It also operates a visitor center in the Town of Luray. The Chamber is a recurring recipient of TOT funds. Please note that the FY 2022 adopted budget amount is subject to change and is dependent upon the newly formed Tourism Council's recommendation and subsequent Board of Supervisors reappropriation of TOT funds.

The SVSWCD, founded in 1940, is one of the 47 Virginia Association of Soil and Water Conservation Districts. It serves the Counties of Rockingham and Page as well as the City of Harrisonburg. The SVSWCD operates various programs that provide technical and financial assistance for the installation of practices that will benefit the community's natural resources.

### Budget – General Fund

|                                  | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|----------------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Contributions Detail</b>      |                   |                   |                    |                     |                    |
| 4-H Center Contributions         | \$ 1,500          | \$ 1,500          | \$ 1,500           | \$ 1,500            | \$ 1,500           |
| Agua Fund Grant                  | 580               | -                 | -                  | -                   | -                  |
| Northern Shen. Valley Reg. Comm. | 19,143            | 21,965            | 22,033             | 22,033              | 21,955             |
| Page Co. Chamber of Commerce     | 255,000           | 300,000           | 275,000            | 255,000             | 275,000            |
| SVSWCD Contributions             | 2,500             | 2,500             | 3,000              | 3,000               | 6,000              |
| <b>Total Contributions</b>       | <b>\$ 278,723</b> | <b>\$ 325,965</b> | <b>\$ 301,533</b>  | <b>\$ 281,533</b>   | <b>\$ 304,455</b>  |

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## Non-Departmental Summary

### Budget

|                           | FY 2019<br>Actual   | FY 2020<br>Actual   | FY 2021<br>Adopted  | FY 2021<br>Adjusted | FY 2022<br>Adopted  |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>General Fund</b>       |                     |                     |                     |                     |                     |
| Debt Service              | \$ 5,315,344        | \$ 5,260,820        | \$ 5,632,205        | \$ 5,632,205        | \$ 5,639,369        |
| Reserve                   | 84,398              | 15,671              | 100,000             | 4,257,854           | 100,000             |
| <b>Total Expenditures</b> | <b>\$ 5,399,742</b> | <b>\$ 5,276,491</b> | <b>\$ 5,732,205</b> | <b>\$ 9,890,059</b> | <b>\$ 5,739,369</b> |

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## Debt Service

Debt service refers to the County's principal and interest payments on long-term financial obligations, such as general obligation bonds, revenue bonds and capital leases. The Constitution of Virginia and the Virginia Public Finance Act authorizes the County to issue general obligation debt secured solely by the pledge of the County's full faith and credit. Currently, the County does not have a debt limit. Debt is approved through either the standard budgeting process or by being brought to the Board of Supervisors during the course of the fiscal year.

### Budget - General Fund

|   | FY 2019<br>Actual   | FY 2020<br>Actual   | FY 2021<br>Adopted  | FY 2021<br>Adjusted | FY 2022<br>Adopted  |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Expenditure Summary</b>              |                     |                     |                     |                     |                     |
| General Obligation Bonds                | \$ 3,942,405        | \$ 3,921,715        | \$ 3,902,936        | \$ 3,902,936        | \$ 3,808,015        |
| Revenue Bonds                           | 1,285,816           | 1,243,280           | 1,161,390           | 1,161,390           | 1,162,204           |
| Capital Leases                          | 87,123              | 95,825              | 567,879             | 567,879             | 669,150             |
| <b>Total Expenditures</b>               | <b>\$ 5,315,344</b> | <b>\$ 5,260,820</b> | <b>\$ 5,632,205</b> | <b>\$ 5,632,205</b> | <b>\$ 5,639,369</b> |
| <b>General Obligation Bonds</b>         |                     |                     |                     |                     |                     |
| School Bonds Interest*                  | \$ 1,808,329        | \$ 1,710,443        | \$ 1,608,928        | \$ 1,608,928        | \$ 1,504,861        |
| School Bonds Principal                  | 2,134,076           | 2,211,272           | 2,294,008           | 2,294,008           | 2,303,154           |
| <b>Total - General Obligation Bonds</b> | <b>\$ 3,942,405</b> | <b>\$ 3,921,715</b> | <b>\$ 3,902,936</b> | <b>\$ 3,902,936</b> | <b>\$ 3,808,015</b> |
| <b>Revenue Bonds</b>                    |                     |                     |                     |                     |                     |
| County Gov't Bldg. Bond                 | \$ 323,459          | \$ 323,459          | \$ 324,890          | \$ 324,890          | \$ 323,459          |
| Solid Waste Revenue Bond (2016)         | 333,790             | 331,160             | 328,180             | 328,180             | 330,459             |
| Solid Waste Revenue Bond (2018)         | 628,567             | 588,661             | 508,320             | 508,320             | 508,286             |
| <b>Total - Revenue Bonds</b>            | <b>\$ 1,285,816</b> | <b>\$ 1,243,280</b> | <b>\$ 1,161,390</b> | <b>\$ 1,161,390</b> | <b>\$ 1,162,204</b> |
| <b>Capital Leases</b>                   |                     |                     |                     |                     |                     |
| Ambulance Loan                          | \$ -                | \$ -                | \$ 43,000           | \$ 43,000           | \$ -                |
| Solid Waste 420F Equip. Loan            | 11,637              | 11,734              | 11,637              | 11,637              | 11,637              |
| Solid Waste 936K Equip. Loan            | 75,486              | 75,486              | 75,500              | 75,500              | 75,486              |
| Solid Waste Mack Truck Loan             | -                   | 8,605               | 40,000              | 40,000              | 34,421              |
| Radio Equip. Lease                      | -                   | -                   | 397,742             | 397,742             | 547,606             |
| <b>Total - Capital Leases</b>           | <b>\$ 87,123</b>    | <b>\$ 95,825</b>    | <b>\$ 567,879</b>   | <b>\$ 567,879</b>   | <b>\$ 669,150</b>   |

\*Please note that the amount for the School bonds' interest includes a small servicing fee that is not included in the following summary schedule of debt service payments.

# Debt Service

## Budget and Debt Analysis

In FY 2022, the County will have to pay a full year’s worth of payments on the radio equipment lease purchase agreement; however, there is not a substantial increase in the overall debt service expenditures. This is due to paying off one of the School-related general obligation bonds. Additionally, the County did not incur additional debt for an ambulance in FY 2021. Instead, the County purchased the ambulance outright; therefore, no funds were appropriated for this loan in FY 2022.

According to the County’s debt policies, debt service as a percentage of general government expenditures will not exceed 12 percent. Since the FY 2022 budget totals \$41,414,839, debt service should not exceed \$4,969,780.68. Excluding the School-related general obligation bonds, the County’s debt service for FY 2022 totals \$1,831,354, which is well within the 12 percent limit.

Unfortunately, bond ratings for Page County’s bonds have not been published at this time.

## Summary Schedule of Debt Service Payments

| Year Ending<br>June 30, | General Obligation Bonds |                         | Revenue Bonds           |                        | Capital Leases         |                        | Total                   |
|-------------------------|--------------------------|-------------------------|-------------------------|------------------------|------------------------|------------------------|-------------------------|
|                         | Principal                | Interest                | Principal               | Interest               | Principal              | Interest               |                         |
| 2022                    | \$ 2,303,154.00          | \$ 1,503,210.60         | \$ 693,879.39           | \$ 468,324.90          | \$ 512,992.86          | \$ 156,153.84          | \$ 5,637,715.59         |
| 2023                    | 2,393,098.00             | 1,415,199.90            | 712,494.01              | 449,010.62             | 484,869.27             | 143,132.48             | 5,597,804.28            |
| 2024                    | 2,493,308.00             | 1,303,770.85            | 731,272.14              | 429,261.82             | 449,596.76             | 132,430.06             | 5,539,639.63            |
| 2025                    | 2,594,472.00             | 1,166,747.40            | 750,585.34              | 408,706.94             | 454,112.40             | 122,177.64             | 5,496,801.72            |
| 2026                    | 2,701,836.00             | 1,043,735.11            | 770,085.20              | 387,694.39             | 435,386.69             | 112,219.45             | 5,450,956.84            |
| 2027                    | 2,815,470.00             | 914,199.57              | 790,899.99              | 366,076.91             | 445,237.99             | 102,368.15             | 5,434,252.61            |
| 2028                    | 2,175,000.00             | 798,650.01              | 1,353,932.20            | 327,831.73             | 455,312.19             | 92,293.95              | 5,203,020.08            |
| 2029                    | 2,270,000.00             | 699,090.01              | 1,026,000.00            | 285,723.54             | 465,614.35             | 81,991.79              | 4,828,419.69            |
| 2030                    | 2,375,000.00             | 596,536.26              | 1,063,000.00            | 246,053.43             | 476,149.60             | 71,456.54              | 4,828,195.83            |
| 2031                    | 2,485,000.00             | 488,077.51              | 1,101,000.00            | 204,959.07             | 486,923.22             | 60,682.92              | 4,826,642.72            |
| 2032                    | 2,600,000.00             | 373,473.13              | 1,143,000.00            | 162,345.51             | 497,940.62             | 49,665.52              | 4,826,424.78            |
| 2033                    | 2,720,000.00             | 252,310.00              | 1,188,000.00            | 118,079.82             | 509,207.31             | 38,398.83              | 4,825,995.96            |
| 2034                    | 750,000.00               | 172,500.00              | 1,234,000.00            | 72,086.04              | 520,728.92             | 26,877.22              | 2,776,192.18            |
| 2035                    | 785,000.00               | 137,195.00              | 1,281,000.00            | 24,326.19              | 532,511.22             | 15,094.92              | 2,775,127.33            |
| 2036                    | 825,000.00               | 100,165.00              | -                       | -                      | 270,757.20             | 3,046.02               | 1,198,968.22            |
| 2037                    | 860,000.00               | 61,410.00               | -                       | -                      | -                      | -                      | 921,410.00              |
| 2038                    | 905,000.00               | 20,815.00               | -                       | -                      | -                      | -                      | 925,815.00              |
| <b>Total</b>            | <b>\$ 34,051,338.00</b>  | <b>\$ 11,047,085.35</b> | <b>\$ 13,839,148.27</b> | <b>\$ 3,950,480.91</b> | <b>\$ 6,997,340.60</b> | <b>\$ 1,207,989.33</b> | <b>\$ 71,093,382.46</b> |

## Debt Service

### Details of Long-Term Financial Obligations

|  | Principal<br>Outstanding | FY 2022<br>Adopted  |
|--|--------------------------|---------------------|
| <b>General Obligation Bonds</b>  |                          |                     |
| \$30,695,000 Virginia Public School Authority Bond issued November 19, 2006, at a premium of \$305,572 due in annual installments of \$655,000 to \$2,005,000 through November 19, 2032. Interest payable semi-annual at 6.1% to 6.4%. | \$ 19,025,000            | \$ 2,048,734        |
| \$12,019,506 Virginia Public School Authority Bond issued November 19, 2006, at a premium of \$331,039 due in annual installments of \$458,384 to \$740,470 through November 19, 2032. Interest payable semi-annual at 6.1% to 6.4%.   | 4,186,338                | 832,501             |
| \$13,790,000 Virginia Public School Authority Bond issued May 2, 2008, at a premium of \$210,714 due in annual installments of \$444,193 to \$925,815 through July 15, 2037. Interest payable semi-annual at 4.6% to 5.1%.             | 10,840,000               | 925,130             |
| Service Fee  |                          | 1,650               |
| <b>Total</b>   | <b>\$ 34,051,338</b>     | <b>\$ 3,808,015</b> |

|  |                      |                     |
|--|----------------------|---------------------|
| <b>Revenue Bonds</b>   |                      |                     |
| \$4,000,000 revenue bonds issued October 15, 2012 due in annual installments of \$108,152 to \$316,063 through October 15, 2027. Interest is payable annually at 3.2%.   | \$ 2,065,148         | \$ 323,459          |
| \$3,027,000 revenue bonds issued August 31, 2016. Payment vary throughout the life of the loan. Interest on the bonds is 1.82% through August 1, 2026. These bonds were issued in connection with Phase II of the Battle Creek Landfill. | 1,878,000            | 330,459             |
| \$10,431,000 revenue bonds issued March 29, 2018. Payments vary throughout the life of the loan. Interest on the bonds is 2.76% through June 2035. These bonds were issued in connection with the Battle Creek Landfill.                 | 9,896,000            | 508,286             |
| <b>Total - Revenue Bonds</b>   | <b>\$ 13,839,148</b> | <b>\$ 1,162,204</b> |

## Debt Service

### Details of Long-Term Financial Obligations (Continued)

|  | Principal<br>Outstanding | FY 2022<br>Adopted |
|--|--------------------------|--------------------|
| <b>Capital Leases</b>  |                          |                    |
| \$52,400 capital lease payable for the purchase of a Caterpillar mini excavator dated July 11, 2017, payable in monthly installments of \$970, including interest at 4.2% through May 2022.                  | \$ 13,225                | \$ 11,637          |
| \$339,000 capital lease payable for the purchase of a Caterpillar track loader dated December 28, 2017, payable in monthly installments of \$6,290, including interest at 4.2% through November 2022.        | 115,296                  | 75,486             |
| \$161,680 capital lease payable for the purchase of a Mack roll off truck dated April 2, 2020, payable in monthly installments of \$2,868, including interest at 2.45% through April 2025.                   | 125,729                  | 34,421             |
| \$6,950,000 capital lease payable for the purchase of a public safety radio system dated August 27, 2020, payable in semi-annual installments of \$273,803, including interest at 2.25% through August 2035. | 6,743,091                | 547,606            |
| <b>Total - Capital Leases</b>  | <b>\$ 6,997,341</b>      | <b>\$ 669,150</b>  |

## Reserve

This reserve is funded with current year revenues, and it should not be confused with the General Fund Balance Reserve, which is funded with carryover funds. This reserve is specifically for unexpected expenditures incurred by departments overseen by the Board of Supervisors and County Administrator.

Before the coronavirus pandemic in FY 2021, the reserve was normally appropriated \$100,000 for any unexpected expenditures that the departments would incur during the fiscal year. In FY 2021, however, the County received over \$4 million in funds through the Federal government's Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 to help with the County's response to the negative effects caused by the pandemic. These funds were appropriated to the reserve. Additionally, a portion of these funds were also transferred to the three Towns. These coronavirus relief funds spent by the County were used to pay for equipment, personnel, and supplies needed to mitigate the virus's spread and adapt to the community's changing needs.

In FY 2022, the County expects to receive more relief funding from the Federal government through the American Rescue Plan Act (ARPA) of 2021. Since the exact amount and timing of these funds were unknown during the budget process, they were not appropriated. Consequently, these funds will be appropriated after the start of FY 2022.

### Budget – General Fund

|                                  | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted |
|----------------------------------|-------------------|-------------------|--------------------|---------------------|--------------------|
| <b>Expenditure Detail</b>        |                   |                   |                    |                     |                    |
| Coronavirus Relief Fund Expenses | \$ -              | \$ 9,071          | \$ -               | \$ 4,157,854        | \$ -               |
| Reserve                          | 84,398            | 6,600             | 100,000            | 100,000             | 100,000            |
| <b>Total Expenditures</b>        | <b>\$ 84,398</b>  | <b>\$ 15,671</b>  | <b>\$ 100,000</b>  | <b>\$ 4,257,854</b> | <b>\$ 100,000</b>  |

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## Capital Expenditures Summary

### Budget

|                                  | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted  |
|----------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|
| <b>Capital Projects Fund</b>     |                   |                   |                    |                     |                     |
| Elections and Voter Registration | \$ -              | \$ -              | \$ -               | \$ -                | \$ 26,085           |
| Emergency Services               | -                 | -                 | 222,963            | 7,172,963           | 1,200               |
| Geographical Information Systems | 22,590            | -                 | -                  | -                   | -                   |
| General Properties               | 8,807             | 111,038           | 90,000             | 355,285             | 20,300              |
| Information Technology           | 18,325            | 132,517           | 150,300            | 150,300             | 22,600              |
| School Board                     | -                 | -                 | -                  | -                   | 1,000,000           |
| Sheriff's Office                 | -                 | 62,369            | 41,428             | 41,428              | 31,117              |
| Solid Waste                      | 167,511           | 209,608           | 25,500             | 729,930             | 15,000              |
| Multiple Departments             | 82,384            | 116,465           | 60,000             | 941,895             | 183,698             |
| <b>Total Expenditures</b>        | <b>\$ 299,617</b> | <b>\$ 631,997</b> | <b>\$ 590,191</b>  | <b>\$ 9,391,801</b> | <b>\$ 1,300,000</b> |

|                                   |             |             |             |             |                     |
|-----------------------------------|-------------|-------------|-------------|-------------|---------------------|
| <b>Landfill Construction Fund</b> |             |             |             |             |                     |
| Solid Waste                       | \$ -        | \$ -        | \$ -        | \$ -        | \$ 1,280,000        |
| <b>Total Expenditures</b>         | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 1,280,000</b> |

|                            |                   |                   |                   |                     |                     |
|----------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| <b>Total</b>               |                   |                   |                   |                     |                     |
| Capital Projects Fund      | \$ 299,617        | \$ 631,997        | \$ 590,191        | \$ 9,391,801        | \$ 1,300,000        |
| Landfill Construction Fund | -                 | -                 | -                 | -                   | 1,280,000           |
| <b>Total Expenditures</b>  | <b>\$ 299,617</b> | <b>\$ 631,997</b> | <b>\$ 590,191</b> | <b>\$ 9,391,801</b> | <b>\$ 2,580,000</b> |

## Capital Expenditures Summary

Capital expenditures are defined as purchases to acquire or improve fixed assets, such as land, buildings, and equipment. Typically, a capital expenditure exceeds \$5,000 and has a useful life of five years or more. For improvements to a fixed asset to qualify as a capital expenditure, they must be beyond the scope of normal maintenance and substantially increase the useful life of the fixed asset.

Capital projects are identified by the Board of Supervisors, County Administrator, and Department leaders. After they are identified, the County Administrator and Board collectively prioritize the projects based on need and decide which projects are to be completed during the fiscal year. The appropriation of funds for these projects are approved by the Board, and the expenditures are approved by the County Administrator.

Since capital projects are normally nonrecurring, they are funded with the General Fund Balance. Occasionally, larger projects are funded with long-term debt obligations, such as capital leases.

Beginning in FY 2022, capital expenditures will be split between the general Capital Projects Fund and the Landfill Construction Fund. The Landfill Construction Fund will specifically account for the construction of Cell 11 at Battle Creek Landfill (BCLF). Unlike general capital projects, the County is planning to fully fund Cell 11's construction with tipping fees associated with BCLF's new disposal contract with Patriot, a waste disposal company based in Manassas Park, Virginia.

## Capital Expenditures

## Capital Projects Fund

### Budget

|   | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted  |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| <b>Expenditure Summary</b>                |                   |                   |                    |                     |                     |
| Elections and Voter Registration          | \$ -              | \$ -              | \$ -               | \$ -                | \$ 26,085           |
| Emergency Services                        | -                 | -                 | 222,963            | 7,172,963           | 1,200               |
| Geographical Information Systems          | 22,590            | -                 | -                  | -                   | -                   |
| General Properties                        | 8,807             | 111,038           | 90,000             | 355,285             | 20,300              |
| Information Technology                    | 18,325            | 132,517           | 150,300            | 150,300             | 22,600              |
| School Board                              | -                 | -                 | -                  | -                   | 1,000,000           |
| Sheriff's Office                          | -                 | 62,369            | 41,428             | 41,428              | 31,117              |
| Solid Waste                               | 167,511           | 209,608           | 25,500             | 729,930             | 15,000              |
| Multiple Departments                      | 82,384            | 116,465           | 60,000             | 941,895             | 183,698             |
| <b>Total Expenditures</b>                 | <b>\$ 299,617</b> | <b>\$ 631,997</b> | <b>\$ 590,191</b>  | <b>\$ 9,391,801</b> | <b>\$ 1,300,000</b> |
| <b>Elections and Voter Registration</b>   |                   |                   |                    |                     |                     |
| Voting Machines                           | \$ -              | \$ -              | \$ -               | \$ -                | \$ 26,085           |
| <b>Total - Elections and Voter Reg.</b>   | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>        | <b>\$ -</b>         | <b>\$ 26,085</b>    |
| <b>Emergency Services</b>                 |                   |                   |                    |                     |                     |
| ECC Upgrade                               | \$ -              | \$ -              | \$ 9,500           | \$ 9,500            | \$ 1,200            |
| NG9-1-1 System                            | -                 | -                 | 213,463            | 213,463             | -                   |
| Radio System                              | -                 | -                 | -                  | 6,950,000           | -                   |
| <b>Total - Emergency Services</b>         | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 222,963</b>  | <b>\$ 7,172,963</b> | <b>\$ 1,200</b>     |
| <b>Geographical Information Systems</b>   |                   |                   |                    |                     |                     |
| Mapping Display System                    | \$ 22,590         | \$ -              | \$ -               | \$ -                | \$ -                |
| <b>Total - Geographical Info. Systems</b> | <b>\$ 22,590</b>  | <b>\$ -</b>       | <b>\$ -</b>        | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>General Properties</b>                 |                   |                   |                    |                     |                     |
| Courthouse Bldg. Repair                   | \$ -              | \$ 62,850         | \$ -               | \$ 265,285          | \$ 10,300           |
| Courthouse Roof Repair                    | -                 | 19,888            | -                  | -                   | -                   |
| General Property Upgrades                 | 3,307             | -                 | -                  | -                   | -                   |
| HVAC Replacement                          | 5,500             | 28,300            | 40,000             | 40,000              | -                   |
| Parking Lot Repair                        | -                 | -                 | 50,000             | 50,000              | 10,000              |
| <b>Total - General Properties</b>         | <b>\$ 8,807</b>   | <b>\$ 111,038</b> | <b>\$ 90,000</b>   | <b>\$ 355,285</b>   | <b>\$ 20,300</b>    |

# Capital Expenditures

# Capital Projects Fund

## Budget (Continued)

|                                       | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted  |
|---------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|
| <b>Information Technology</b>         |                   |                   |                    |                     |                     |
| Electronic Data Processing Equip.     | \$ 18,325         | \$ 132,517        | \$ 75,300          | \$ 75,300           | \$ 22,600           |
| Security Upgrades                     | -                 | -                 | 75,000             | 75,000              | -                   |
| <b>Total - Information Technology</b> | <b>\$ 18,325</b>  | <b>\$ 132,517</b> | <b>\$ 150,300</b>  | <b>\$ 150,300</b>   | <b>\$ 22,600</b>    |
| <b>School Board</b>                   |                   |                   |                    |                     |                     |
| School Property Repairs               | \$ -              | \$ -              | \$ -               | \$ -                | \$ 1,000,000        |
| <b>Total - School Board</b>           | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>        | <b>\$ -</b>         | <b>\$ 1,000,000</b> |
| <b>Sheriff's Office</b>               |                   |                   |                    |                     |                     |
| Building Repairs                      | \$ -              | \$ -              | \$ 18,500          | \$ 18,500           | \$ 12,717           |
| Jail Study                            | -                 | 52,169            | -                  | -                   | -                   |
| Roof Repairs                          | -                 | 10,200            | -                  | -                   | 18,400              |
| Vehicle Impound Lot                   | -                 | -                 | 22,928             | 22,928              | -                   |
| <b>Total - Sheriff's Office</b>       | <b>\$ -</b>       | <b>\$ 62,369</b>  | <b>\$ 41,428</b>   | <b>\$ 41,428</b>    | <b>\$ 31,117</b>    |
| <b>Solid Waste</b>                    |                   |                   |                    |                     |                     |
| Blower and Flare Replacement          | \$ 62,300         | \$ -              | \$ -               | \$ -                | \$ -                |
| Compactor Site Upgrades               | 13,823            | -                 | -                  | -                   | -                   |
| Landfill Equipment                    | -                 | 197,680           | 22,000             | 66,430              | -                   |
| Landfill Gas Remediation              | 5,519             | -                 | -                  | -                   | 15,000              |
| Landfill Land Acquisition             | -                 | -                 | -                  | 660,000             | -                   |
| Landfill Scale House Reno.            | -                 | -                 | 3,500              | 3,500               | -                   |
| Landfill Scale Replacement            | 59,294            | -                 | -                  | -                   | -                   |
| Pumping Equipment                     | -                 | 11,928            | -                  | -                   | -                   |
| Recycling Equipment                   | 26,575            | -                 | -                  | -                   | -                   |
| <b>Total - Solid Waste</b>            | <b>\$ 167,511</b> | <b>\$ 209,608</b> | <b>\$ 25,500</b>   | <b>\$ 729,930</b>   | <b>\$ 15,000</b>    |
| <b>Multiple Departments</b>           |                   |                   |                    |                     |                     |
| Motor Vehicles and Equipment          | \$ 69,729         | \$ 116,465        | \$ 60,000          | \$ 85,886           | \$ 23,000           |
| Miscellaneous                         | 12,655            | -                 | -                  | 856,009             | 160,698             |
| <b>Total - Multiple Departments</b>   | <b>\$ 82,384</b>  | <b>\$ 116,465</b> | <b>\$ 60,000</b>   | <b>\$ 941,895</b>   | <b>\$ 183,698</b>   |

# Capital Expenditures

# Capital Projects Fund

## FY 2022 Project Descriptions

### Elections and Voter Registration

#### Three Voting Machines

**Cost:** \$26,085

**Funding Source:** General Fund Balance

**Description:** Due to changing voting regulations and mandates, three new voting machines are needed for the next election cycle.

### Emergency Services

#### Emergency Communications Center (ECC) Upgrade

**Cost:** \$1,200

**Funding Source:** General Fund Balance

**Description:** The County began upgrading the ECC in FY 2021. In FY 2022, it will do so by upgrading the network switches.

#### Radio System

**Cost:** Remaining proceeds from lease-purchase agreement will be reappropriated during FY 2022.

**Funding Source:** Proceeds from lease-purchase agreement.

**Description:** The public safety radio system will provide greater radio frequency coverage and performance for many local agencies. This project began in FY 2021, and will be completed by the end of FY 2022.

### General Properties

#### Courthouse Building Repair

**Cost:** \$10,300

**Funding Source:** General Fund Balance

**Description:** Most of the major improvements to the Courthouse were completed in FY 2021; however, minor repairs are expected to be completed in FY 2022. These repairs include fixing exterior lights and landscaping.

#### Parking Lot Repair

**Cost:** \$10,000

**Funding Source:** General Fund Balance

**Description:** The Courthouse parking lot will be repaired and repainted. Additionally, the animal shelter parking lot lines will be repainted.

## Capital Expenditures

## Capital Projects Fund

### FY 2022 Project Descriptions (Continued)

#### Information Technology

##### Electronic Data Processing Equipment

**Cost:** \$22,600

**Funding Source:** General Fund Balance

**Description:** Each year, aged computers and various peripheral equipment are replaced with updated versions.

#### School Board

##### Resurfacing of Parking Lots and Various Improvement Projects

**Cost:** \$1,000,000

**Funding Source:** General Fund Balance

**Description:** The schools' parking lots will be resurfaced. Additionally, these funds were appropriated for the School Board to use for their long-term capital projects plan, as needed. These additional various projects will be identified during FY 2022.

#### Sheriff's Office

##### Building Repairs

**Cost:** \$12,717

**Funding Source:** General Fund Balance

**Description:** Due to the Sheriff's Office buildings age, large repairs are needed. In FY 2021, a new front porch was built on the Investigations building. In FY 2022, new vinyl plank flooring will be installed in the administration building.

##### Roof Repairs

**Cost:** \$18,400

**Funding Source:** General Fund Balance

**Description:** Due to water leaks, a new roof will be installed on the administration building.

#### Solid Waste

##### Landfill Gas Remediation

**Cost:** \$15,000

**Funding Source:** General Fund Balance

**Description:** Continue the treatment of landfill gases to prevent environmental damage.

## Capital Expenditures

## Capital Projects Fund

### FY 2022 Project Descriptions (Continued)

#### Multiple Departments

##### Motor Vehicles and Equipment

**Cost:** \$23,000

**Funding Source:** General Fund Balance

**Description:** Another vehicle will be added to the County's fleet to provide transportation for various departments. The vehicle that was previously used by various departments to attend conventions was given to Planning and Community Development for site inspections.

##### Miscellaneous

**Cost:** \$160,698

**Funding Source:** General Fund Balance

**Description:** Extra funds were appropriated to the Capital Projects Fund for any unexpected capital expenditures that the County would incur during the fiscal year.

# Capital Expenditures

# Landfill Construction Fund

## Budget

|                               | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Adjusted | FY 2022<br>Adopted  |
|-------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|
| <b>Solid Waste</b>            |                   |                   |                    |                     |                     |
| Battle Creek Landfill Cell 11 | \$ -              | \$ -              | \$ -               | \$ -                | \$ 1,280,000        |
| <b>Total - Solid Waste</b>    | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>        | <b>\$ -</b>         | <b>\$ 1,280,000</b> |

## FY 2022 Project Descriptions

### Solid Waste

#### Battle Creek Landfill Cell 11 Planning and Construction

**Appropriated Funds:** \$1,280,000 (Total cost not available at this time.)

**Funding Source:** Landfill Tipping Fees from Patriot

**Description:** Starting in FY 2022, BCLF will begin planning Cell 11’s construction, which will include issuing a request for proposals. Some of the construction may begin in FY 2022; however, most of it is expected to be completed in FY 2023.

## Glossary of Terms

### **Accrual Basis of Accounting**

An accounting method that recognizes revenue when earned and expenses when incurred, regardless of the when cash is received and disbursed.

### **Actual**

Revenue or expenditure amounts that represent the real collections and disbursements that occur during a fiscal year after the budget adoption.

### **Adjusted Budget**

A financial plan approved by the Board of Supervisors, enacted by a budget appropriation ordinance, and subsequently adjusted by supplemental monetary appropriations and transfers.

### **Adopted Budget**

A financial plan approved by the Board of Supervisors that includes estimates of revenues, transfers, and expenditures. It also includes departmental goals, objectives, staffing, and financial analyses.

### **Aid**

Monetary assistance provided by the Commonwealth and Federal Government. Aid can be Categorical or Non-Categorical. Categorical Aid refers to funds that are required to be used for specific programs or purposes. Non-Categorical Aid is unrestricted, and the Board of Supervisors can determine how it is spent.

### **Appropriation**

An authorization made by the Board of Supervisors that permits the County to incur obligations and make expenditures of resources.

### **Appropriation Resolution**

A legally binding document prepared by County Administration that lists by fund and function all revenues and expenditures adopted by the Board of Supervisors. The adopted amounts are reflected in the Adopted Budget.

### **Assess**

To place a monetary value on property for tax purposes.

### **Assessment**

The valuation of property for taxation purposes. General reassessments must occur every six years for counties with a population of 50,000 or less. The County's Board of Supervisors have elected to have reassessments every four years. During each assessment cycle, an independent appraisal firm is hired to value each property. These values are used by the Office of the Commissioner of Revenue when calculating tax amounts.

## Glossary of Terms

### **Asset**

Property with monetary value owned by an entity.

### **Audit**

A comprehensive investigation of the manner in which the government's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations. A financial audit by an independent certified public accountant is required by the Commonwealth of Virginia for each municipality.

### **Balanced Budget**

A financial plan in which total expenditures equal total revenues and fund balance usage.

### **Bond**

A written promissory note in which the government becomes legally obligated to pay principal and interest on specific dates in exchange for the receipt of funds. These payments are referred to as debt service. Generally, bonds are issued for the construction of large capital projects. The most common types of bonds are general obligation and revenue bonds. General obligation bonds are normally backed by the taxing authority of the government and must be approved by voter referendum; whereas, revenue bonds are supported by the revenues generated by an underlying project or program.

### **Budget**

A financial plan that identifies a plan of operations for the fiscal year and includes estimated revenues and expenditures required to execute the plan.

### **Budget Calendar**

Schedule of dates that the County departments follow in the preparation, adoption, and administration of the budget.

### **Capital Expenditures**

Purchases to acquire or improve fixed assets, such as land, buildings, and equipment. Typically, a capital expenditure exceeds \$5,000 and has a useful life of three years or more. For improvements to a fixed asset to qualify as a capital expenditure, they must be beyond the scope of normal maintenance and substantially increase the useful life of the fixed asset.

### **Capital Lease**

A type of lease in which the lessor agrees to transfer the ownership rights to the lessee after the completion of the lease period. During the lease period, the lessee pays interest charges in addition to regular installment payments. This is also referred to as a lease purchase agreement.

## Glossary of Terms

### **Carryover Funds**

Unspent funds from the previous fiscal year that may be used to make payments in the current fiscal year.

### **Children's Service Act for At-Risk Youth (CSA)**

A law, enacted by the Commonwealth in 1993, that establishes a single State pool of funds to support services for eligible youth and their families. State funds, combined with local community funds, are managed by local teams who plan and oversee services provided to at-risk youth and their families.

### **Code of Virginia**

The statutory law of the Commonwealth of Virginia. It consists of the codified legislation of the Virginia General Assembly. The Code of Virginia 1950 is the revision currently in force. Since 1953, the General Assembly has revised the code on a title-by-title basis rather than enacting entirely new revisions of the code, as it had done in the past.

### **Component Unit**

A legally separate entity for which the County is financially accountable. The only major Component Unit of the County is the Page County School Board, which is responsible for the School Operating Fund and School Cafeteria Fund.

### **Comprehensive Annual Financial Report**

A set of financial statements and notes that complies with the accounting requirements established by the Governmental Accounting Standard Board. The Financial Report presents the status of the County's finances.

### **Constitutional Officers**

Officials elected to positions established by the Code of Virginia, which include the Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff, and Treasurer.

### **Contractual Services**

Expenditures for services provided by private firms, individuals, or other governmental entities. These are normally billed on a monthly, quarterly, or annual basis. These expenditures are normally associated with leases, software subscriptions, and maintenance agreements.

### **Debt**

A financial obligation resulting from borrowing money.

### **Debt Service**

Legally obligated payments of principal and interest on bonds and other long-term financial obligations.

# Glossary of Terms

## **Delinquent Taxes**

Taxes that remain unpaid after the statutory due date.

## **Department**

An organizational unit of the County that is functionally unique in its responsibilities.

## **Depreciation**

A decrease in the value of an asset over time.

## **Division**

A major organizational subunit of the County that operates within a Department or Office.

## **Economic Development Authority**

Created by the County to target businesses within industry sectors that are most suited for success in the County.

## **Emergency Operations Center (EOC)**

A central location where Emergency Management staff coordinates actions during emergency and disaster situations. Emergency Management staff is headed by the County Administrator.

## **Encumbrance**

Funds that are reserved for an anticipated expenditure.

## **Expenditures**

Decreases in net financial resources. Expenditures include those for personnel, operations and maintenance, and capital projects.

## **FICA (Federal Insurance Contribution Act) Taxes**

The County's portion of Social Security and Medicare taxes.

## **Fiduciary Fund**

A fund that accounts for assets held by the County in an agent capacity for individuals, private organizations, other governmental units, or other funds. The County's Fiduciary Funds include the Special Welfare Fund, Cash Bonds Fund, Neutering and Spaying Fund, Jail Inmate Fund, and Luray-Page County Airport Hangar Fund.

## **Fiscal Year (FY)**

The 12-month period of time that defines a government budgetary or operating year. The Code of Virginia requires that local governments adopt a fiscal year that begins on July 1 and ends on June 30.

## **Fixed Asset**

Long-term assets, such as land, buildings, vehicles, machinery, furniture, and other equipment.

# Glossary of Terms

## **Fund**

An accounting entity with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Common funds are the General Fund and the Capital Projects Fund.

## **Fund Balance**

A fund's excess of assets over liabilities. This term also refers to the amount of money in a fund that remains unspent at a specific point in time. The County has a policy requiring that the General Fund Balance Reserve be at least 15 percent of expected General Fund expenditures.

## **Generally Accepted Accounting Principles (GAAP)**

Uniform minimum standards for financial accounting.

## **General Fund**

The County's primary operating fund. It accounts for and reports all financial resources and uses of the County's general departments. Most tax revenues are included in this fund and transfers are made to the Virginia Public Assistance Fund, Children's Services Act Fund, School Operating Fund, and Capital Projects Fund.

## **General Obligation Bond**

A type of municipal bond approved by voter referendum that carries the full faith and credit of Page County.

## **Geographic Information Systems (GIS)**

A computer system that is used to store and display information about land located within the County. It is used to analyze land information, produce maps, manage zoning information, and address properties within the County.

## **Goal**

A statement of purpose that provides the framework within which Departmental objectives are created.

## **Grant**

A contribution by one organization to another that is usually made to support a particular function.

## **Lease**

A financing method used to construct or acquire property and pay for it over time with installment payments. Leases can be defined as capital or operating.

## **Levy**

The imposition of taxes or charges.

# Glossary of Terms

## **Long-Term Debt**

Debt that matures more than one year after the date of issuance.

## **Measure**

A quantitative or qualitative unit used to indicate whether an organizational unit has met its goals and objectives.

## **Mission Statement**

The overall purpose of an organizational unit.

## **Modified Accrual Basis of Accounting**

An accounting method that recognizes revenues when they are measurable and available to finance operations. Expenditures are generally recognized when a liability is incurred, as under accrual accounting; however, expenditures related to debt services, compensated absences, claims, and judgements are recorded only when payment is due.

## **Net Personnel Costs**

The County's portion of personnel costs after accounting for Commonwealth Aid and reimbursements from the Compensation Board.

## **Objective**

A statement of results to be achieved by a specific period of time in order to accomplish stated goals.

## **Obligation**

A required expenditure that will be paid in the future.

## **Ordinance**

A law or regulation enacted by the Board of Supervisors.

## **Personal Property**

A category of property, other than real estate, identified for taxation purposes. Personal property includes motor vehicles, motorcycles, trailers, boats, motor carriers, mobile homes, business furniture, and business machinery and tools.

## **Policy**

A statement or list of statements that establish goals and procedures.

## **Program**

A unit of a Department that has a specific set of responsibilities.

## **Proprietary Fund**

A type of fund that operates similar to private sector businesses.

## Glossary of Terms

### **Public Service Corporation Property**

Property designated for public service use by the State Corporation Commission. This property includes designated real property, such as land and buildings, and personal property, such as equipment.

### **Real Property**

Real estate, including land and improvements, identified for taxation purposes. Improvements include buildings, fencing, and paving.

### **Reassessment**

*See assessment.*

### **Resolution**

The official position, will, or intent voted, such as the Board of Supervisors.

### **Revenue**

An increase in financial resources or assets. Revenue comes from local taxes, local fees, interest, Commonwealth Aid, and Federal Aid. Depending upon the accounting basis, revenue can also include proceeds from debt obligations, which will be paid back over time.

### **Revenue Bond**

A type of municipal bond that is supported by the revenue from a specific project.

### **Special Revenue Fund**

A type of governmental fund that accounts for and reports the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. Examples include the County's Virginia Public Assistance Fund, Children's Services Act Fund, and Recreation Fund.

### **Tax Base**

The total property valuations on which tax rates are levied.

### **Tax Rate**

The level at which taxes are levied against property values. Rates are expressed as a dollar amount per \$100 of assessed value.

### **Virginia Public Assistance Fund**

The fund that accounts for the Page County Department of Social Services.

### **Virginia Retirement System (VRS)**

An independent agency of the Commonwealth that administers retirement and other post-employment benefits and services.

