

FY 2025
ADOPTED BUDGET



Page County Board of Supervisors

103 South Court Street
Luray, VA 22835

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pagecounty.virginia.gov



Keith Weakley, Chair At-Large
D. Keith Guzy, Jr., District 1
Allen Louderback, District 2
Ryan Cabbage, District 3
Isaac Smelser, 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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Page
Virginia**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the County of Page, Virginia, for its Annual Budget for the fiscal year beginning July 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

The award is valid for a period of one year only. The County believes that its current budget continues to conform to program requirements, and this budget will be submitted to the GFOA to determine its eligibility for another award.



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 ¹	23,741	Unemployment Rate ⁵	3.6%
Per Capita Personal Income ²	\$49,085	Public School Enrollment ⁶	3,011
Median Household Income ³	\$56,760	Cost Per Pupil ⁷	\$15,268
Median Age ⁴	45.3	County Full-Time Positions ⁸	204

Principal Property Taxpayers		
Taxpayer	Business Type	% of Total Assessed Valuation
KVK Precision Specialties	Mfg.	0.47%
Kontoor US	Mfg.	0.19%
Masonite Corporation	Mfg.	0.17%
Emco Enterprises	Mfg.	0.14%
Comcast	Telecom	0.12%
DNC Parks & Resorts	Tourism	0.08%
Mountain View Resorts	Tourism	0.04%
A-Team Construction	Const.	0.04%
Walmart	Retail	0.03%
PE Hydro Generation	Energy	0.03%

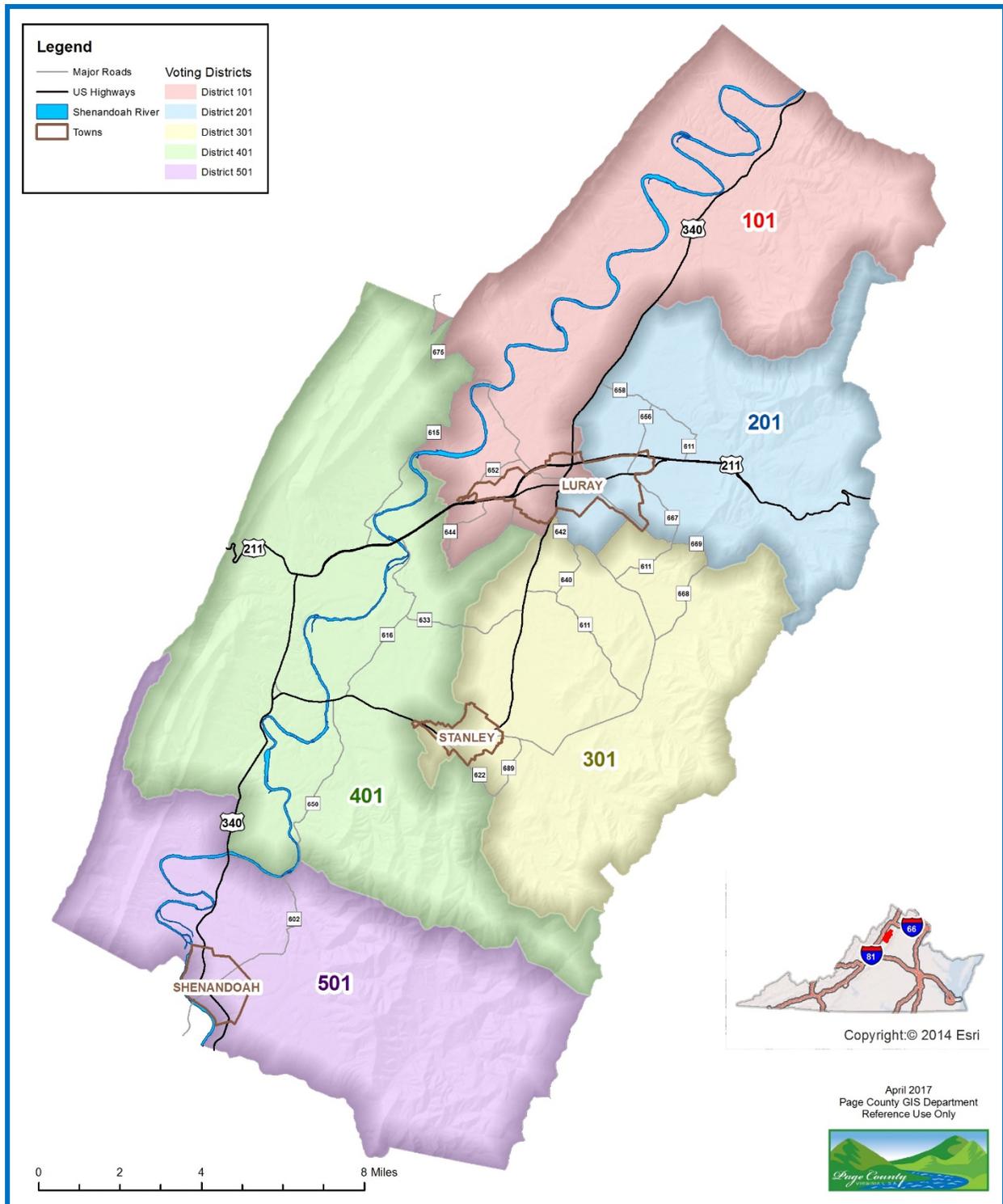
10 Largest Employers (4th Quarter 2022)	
1	Page County Public Schools
2	Walmart
3	Page County
4	Masonite Corporation
5	Emco Enterprises
6	Valley Health System
7	Luray Caverns
8	SMS Cleaning and Housekeeping Services
9	DNC Parks & Resorts
10	U.S. National Park Service

¹ U.S. Census Bureau, July 2023
² Bureau of Economic Analysis, 2022
³ U.S. Census Bureau, 2018 – 2022
⁴ U.S. Census Bureau, 2022

⁵ U.S. Bureau of Labor Statistics, March 2024
⁶ VA Department of Education, 2023 – 2024
⁷ Page County Public Schools, FY24 Adopted
⁸ Page County, FY25 Estimated

INTRODUCTION

Voting Districts Overview



INTRODUCTION

Organizational Chart

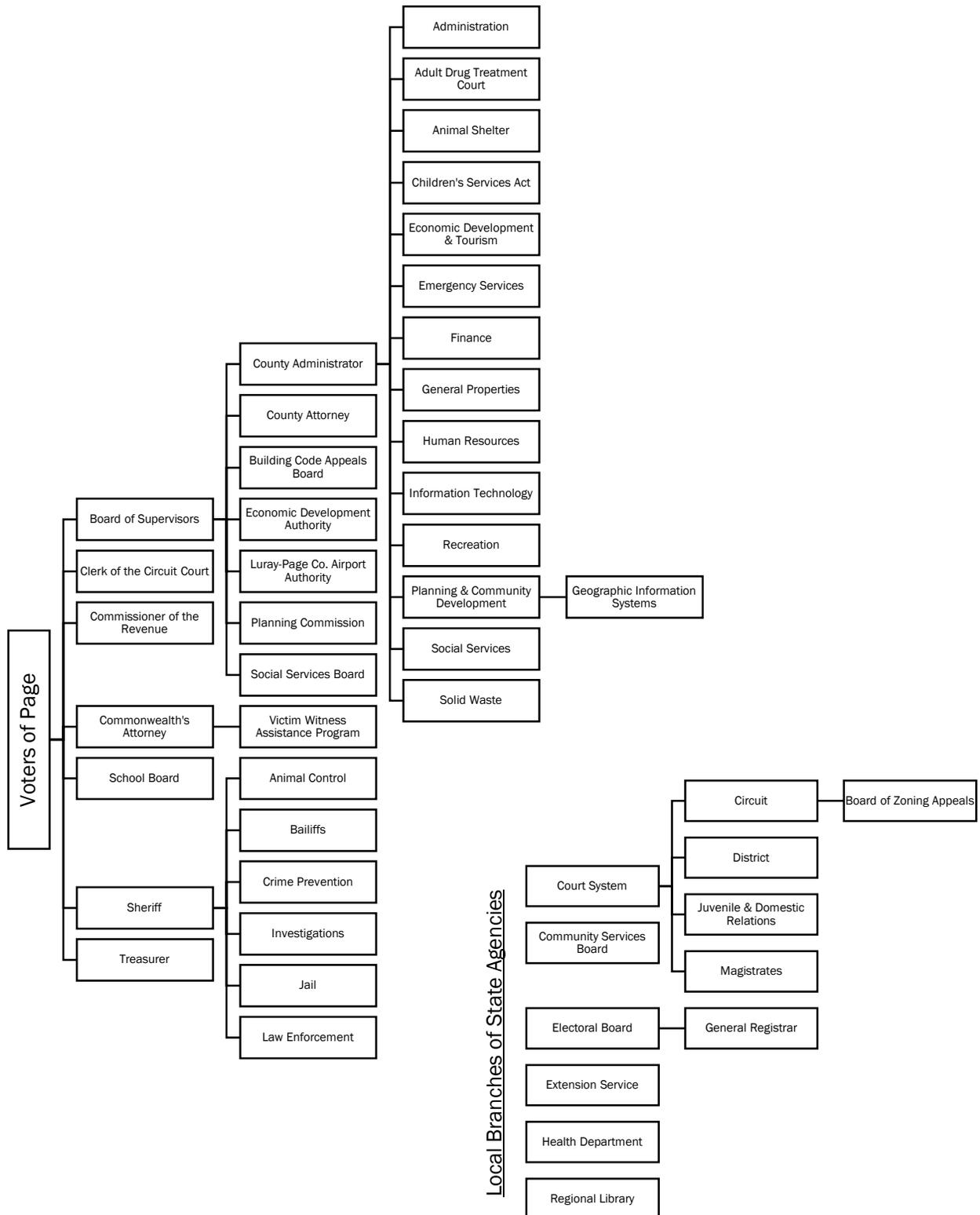


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July 1, 2025

Dear Residents of Page County:

On behalf of the Board of Supervisors, I am pleased to present the Adopted Budget for Fiscal Year 2025. This budget document explains on a financial level how the County plans to provide government services and education for FY 2024.

One of the Board's major priorities for the past few years and the upcoming budget year is to not overburden taxpayers, especially those who are struggling with rising costs. On April 15, 2024, the Board voted to keep the tax rates unchanged. As stated in prior years, this priority has become a challenge because inflation has caused the County's costs to increase. Cost-of-living salary adjustments for County and School Board staff, fuel price increases, inmate related cost increases, and school maintenance and supplies costs have put an upward pressure on tax rates. Furthermore, additional services are needed within the community. The County's aging citizens and growing tourism population have increased the need for more emergency medical services; therefore, six positions have been added to the Fire and EMS Department in the past three years.

The Board has also prioritized capitalizing on the housing and tourism industry boom to boost the local economy; however, this has resulted on upward pressure on tax rates. The Planning and Community Development Department has been inundated with permit applications for new construction, with many related to short-term rental properties. Additional positions have been added to this department, including the Planning Director. Although these new positions will increase the department's efficiency, personnel costs have risen.

To address the upward pressure on tax rates, the Board has continued to focus on reducing departmental budgets. Before presenting the proposed budget, the County Administrator and myself reduced new requested by over \$1 million. After presenting the budget, the Board requested that staff reduce the budget by another \$360,000. This resulted in many departmental reductions, including removing three vacant positions from the Sheriff's Office.

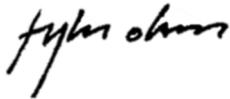
To prevent raising taxes on County citizens, the Board also focused on finding revenue streams that target tourists. The Board has decided to increase the transient occupancy tax (TOT) on short-term rental gross receipts from five to ten percent. This additional portion of TOT will generate nearly \$2 million more, and these funds are not restricted to certain expenditures by the Virginia Code; therefore, it can provide a strong revenue stream for the County's rising general costs.

Members of the tourism industry were concerned that the additional tax and increasing short-term rental competition within the County will decrease profits; however, the County's tourism industry has remained resilient. Early indicators provided by the Economic Development and Tourism Department show that overall demand is higher than ever. This means that the industry is growing as a whole, which is great for the local economy.

Another one of the Board's priorities is bringing Internet access to citizens. The Northern Shenandoah Valley Regional Commission, a collaborative group of local governments that includes Page County, received a grant from the Virginia Telecommunication Initiative (VATI) for a last-mile broadband project that will provide Internet to underserved and unserved areas within the region. This grant requires a local match, for which the County is using over \$3.2 million of its ARPA funds and \$4.5 million of its General Fund Balance Reserve. Fortunately, the County is in a better financial position than it was in years ago and can afford to use some of its Reserve for this tremendous project.

Considering the rising costs and major projects to fund, additional tax revenue is very much needed. Although the tourists will pay a higher TOT, the County is happy that it can fund its higher costs without placing the financial burden on its citizens. Overall, I hope the residents understand that creating this budget is a balancing act. It is imperative that residents voice their concerns at public meetings. The Board is here to serve the people, and the Supervisors and their staff are striving to provide residents with an exceptional place to call home.

Sincerely,



Tyler Olsen
Finance Director

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 designated 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 Boards'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 General Fund Balance Reserve. Normally, the Reserve is used only 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 Board, as their expenditures are restricted at the categorical 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 category. 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 the County’s website, which can be accessed by clicking the link posted in the meeting’s agenda packet. Soon thereafter, the minutes are posted on the County’s online agenda center, and the budget presentation documents are uploaded to the Finance Department’s webpage. After the initial presentation of the proposed budget, residents may come to 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 to speak. Notices are not published if current tax rates will be maintained or decreased.

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 Finance Director 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 Finance Director frequently presents to the Board budget amendment requests. This can be seen on the livestream broadcast of the meeting. 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 Finance Director through email. Below is a list of helpful links for accessing the County’s online meeting agenda center, Finance Department webpage, and recordings of Board meetings.

Agenda Center	pagecounty.virginia.gov/AgendaCenter
Finance Department	pagecounty.virginia.gov/168/Finance-Department
Meeting Recordings	pagecounty.virginia.gov/392/Watch-Meetings-Videos

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.

2023 November 21

Finance Director **develops and distributes budget instructions** and calendar.

2024 January 12

Departments and agencies **submit budget request** to Finance Director. Persuant to Virginia Code § 15.2-2503

January 15 - March 1

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

Finance Director assembles the **initial budget compilation**.

County Administrator and Finance Director meet with department heads to **review requests**.

March 18

County Administrator **presents FY 2025 Proposed Budget**. Persuant to Virginia Code § 15.2-1541

March 21 - 28

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

April 4

Board **advertises a public hearing** for the FY 2025 Proposed Budget. Persuant to Virginia Code §§ 15.2-2506, 58.1-3321

April 15

Board **conducts a public hearing** for the FY 2025 Budget. CY 2024 **Tax Rate Levies are adopted**. Persuant to Virginia Code §§ 15.2-2506, 58.1-3321

May 6

Board **adopts** FY 2025 Budget. Persuant 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 2022 and 2023, adopted and adjusted amounts for FY 2024, and adopted amounts for FY 2025. 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 summaries of the School Board's Operating, Cafeteria, and Capital Improvement Projects budgets. Budgetary details and analysis for the School Board 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 uses 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 be included in multiple funds; therefore, grouping them by department presents a fuller picture of the department's total cost. For example, Economic Development and Tourism's expenditures are budgeted in the General Fund and the Tourism 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, the Expenditures section groups some departments together. This is because one department is associated with 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 groups, labeled Contributions. 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 2022. Temporary positions are not included in the staff count.

One notable difference between the expenditure budget and the audited comprehensive financial statements is the classification of expenses that are funded by money provided by the Coronavirus Relief Fund (CRF) and the American Rescue Plan Act (ARPA). The expenditure budget groups these expenditures together in the Reserve section; whereas, in the financial statements, they are divided and included with the associated Department's expenditures.

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 (BOS) does 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 General Fund Balance Reserve since they are normally one-time expenditures. The Landfill Construction Fund, on the other hand, is funded with landfill fees transferred from the General Fund and debt proceeds. This fund was created in FY 2022 to separately account for the funds that were to be used for the construction of Battle Creek Landfill's newest cell.

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, Tourism 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
GOVERNMENTAL FUNDS			
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.
SPECIAL REVENUE FUNDS (NONMAJOR GOVERNMENTAL FUNDS)			
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.
Tourism Fund	Accounts for activities related to the County's tourism initiatives, which are overseen by the Department of Economic Development and Tourism.	Transient occupancy taxes.	Marketing, tourism-related memberships, tourism-related grants, and administration.
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 enterprise operations of the County's 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, School Capital Improvement Project (CIP) 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. Starting in FY 2023, the budgets for the School Funds are appropriated on a categorical 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.

Guide to the Adopted Budget

Fund Structure

Component Units (Continued)

Fund	Purpose	Major Revenues	Major Expenses
MAJOR COMPONENT UNIT: SCHOOL BOARD			
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.
School Capital Improvement Projects Fund	Accounts for the County's school-related capital improvement projects.	State construction funds and General Fund transfers.	Buildings, major equipment, and major renovations related to the schools.
NONMAJOR COMPONENT UNITS			
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; however, the BOS did adopt a budget for the Luray-Page County Airport Hangar Fund in fiscal years prior to FY 2023. On behalf of the Luray-Page County Airport Authority, the Hangar Fund would accept rent revenue and disburse payments for the Authority's debt service and utilities. In late FY 2022, the Authority no longer needed to use the County as a fiscal agent after refinancing its debt related to its hangars.

See the table below for descriptions of the County's fiduciary funds.

Fund	Purpose
FIDUCIARY FUNDS	
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.
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	Tourism Fund	Recreation Fund	School Operating Fund	School Cafeteria Fund	School CIP Fund	Airport Hangar Fund
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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

Adult Recovery Court	▪								
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	Tourism Fund	Recreation Fund	School Operating Fund	School Cafeteria Fund	School CIP Fund	Airport Hangar Fund
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Health and Welfare

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

Education

Page County School Board						▪	▪	▪	
Contributions	▪								

Recreation and Cultural

Recreation	▪				▪				
Libraries	▪								

Community Development

Board of Building Code Appeals	▪								
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.

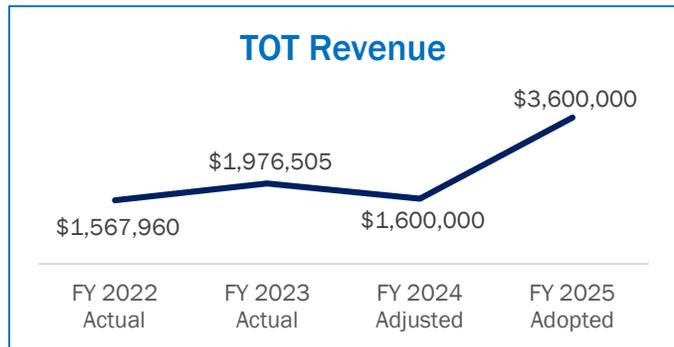
Long-Range Plan

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 and short-term rental industry. These new businesses will apply for business licenses, acquire real estate, 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.

In recent years, the County has expanded its Economic Development and Tourism Department, and the local tourism industry has boomed. The Town of Luray and the Shenandoah National Park have been listed as top destinations in Virginia. Because of this, the County’s short-term rentals have become very popular. As shown by the graph, this has caused



transient occupancy tax (TOT) revenue to skyrocket over the recent years, and it will likely to continue to grow as the County continues to market the area with its Page Valley tourism website and various advertising projects. The Board of Supervisors has chosen to capitalize on this strong, growing industry by amending the TOT ordinance to increase the TOT rate from five to ten percent. This tax increase, paid by short-term renters, will go into effect at the beginning of FY 2025. The additional revenue will help the County fund costs that have risen due to inflation and due to the increased level of emergency services required by residents and tourists.

Long-Range Plan

Financial Impacts

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 and FY 2023, funds were spent on an employee's Planning-related courses and to create a new position, the Communications and Marketing Coordinator. In FY 2024, the County reinstated its Planner position, which allows the County to better plan its development. In the future, additional positions may be needed by Economic Development, 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

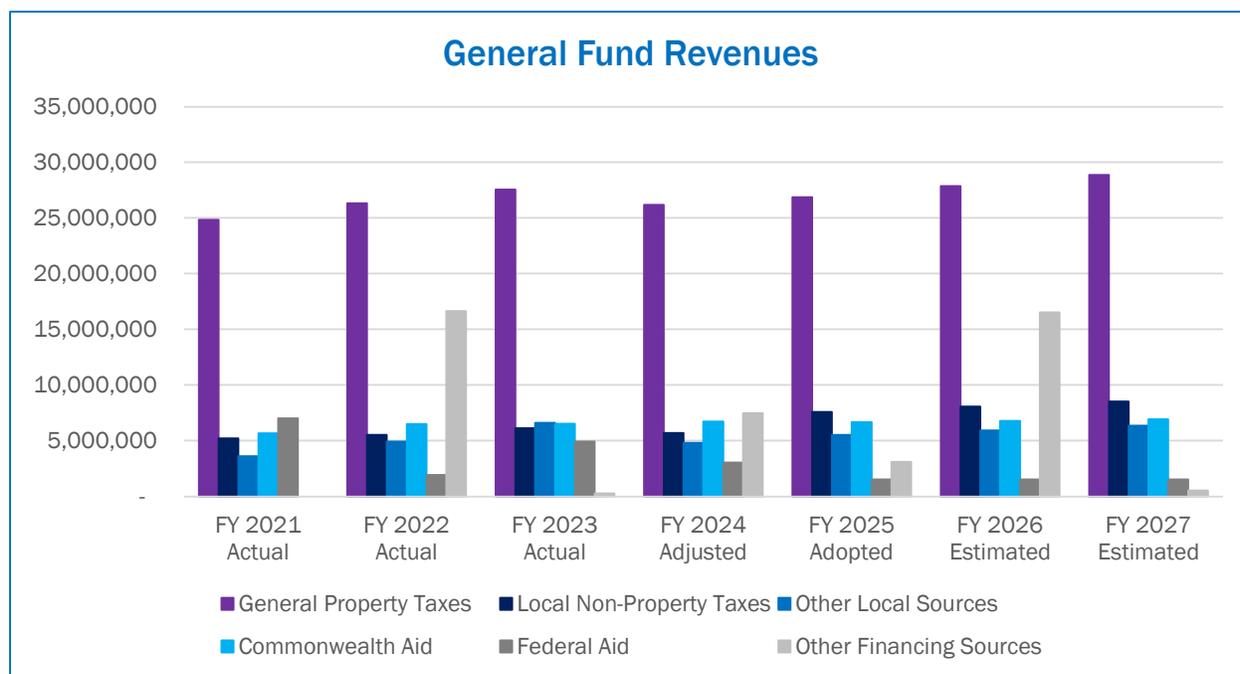
In some instances, new businesses will create additional costs for the County beyond the costs associated with attraction and retention. For example, in FY 2021, after the County had been approached by a solar farm business, the Board of Supervisors hired a consulting firm to help create a solar ordinance. This shows that new businesses may instigate regulation changes, which will create costs. Additional costs may be incurred to ensure compliance with the County's regulations. In FY 2024, the Board of Supervisors expressed interest in hiring additional staff to ensure that businesses are complying with special use permits and various ordinances. As new industries are attracted to the area, the budget will need to account for any costs associated with creating, adopting, and enforcing regulations and ordinances.

Long-Range Plan

Financial Impacts

Forecasts

To show the financial impacts of the long-range plan on the County’s main operations, forecasts of the General Fund’s revenues, expenditures, and outbound transfers are presented below. Although the County has not formally adopted a multi-year budget plan, the Board of Supervisors understands the below trends and has factored them into its decisions.



The General Fund revenues have fluctuated in recent years due to a bond refinancing in FY 2022 and Federal programs, such as the Coronavirus Aid, Relief, and Economic Security Act’s Coronavirus Relief Fund (CRF) and the American Rescue Plan Act’s State and Local Fiscal Recovery Funds (SLFRF). Other local revenue sources have ticked up over the years due to the increasing landfill tipping fee revenue. In FY 2025, the local non-property taxes are expected to increase by 33 percent. This is mostly due to a doubling of the transient occupancy tax (TOT) rate from 5 to 10 percent.

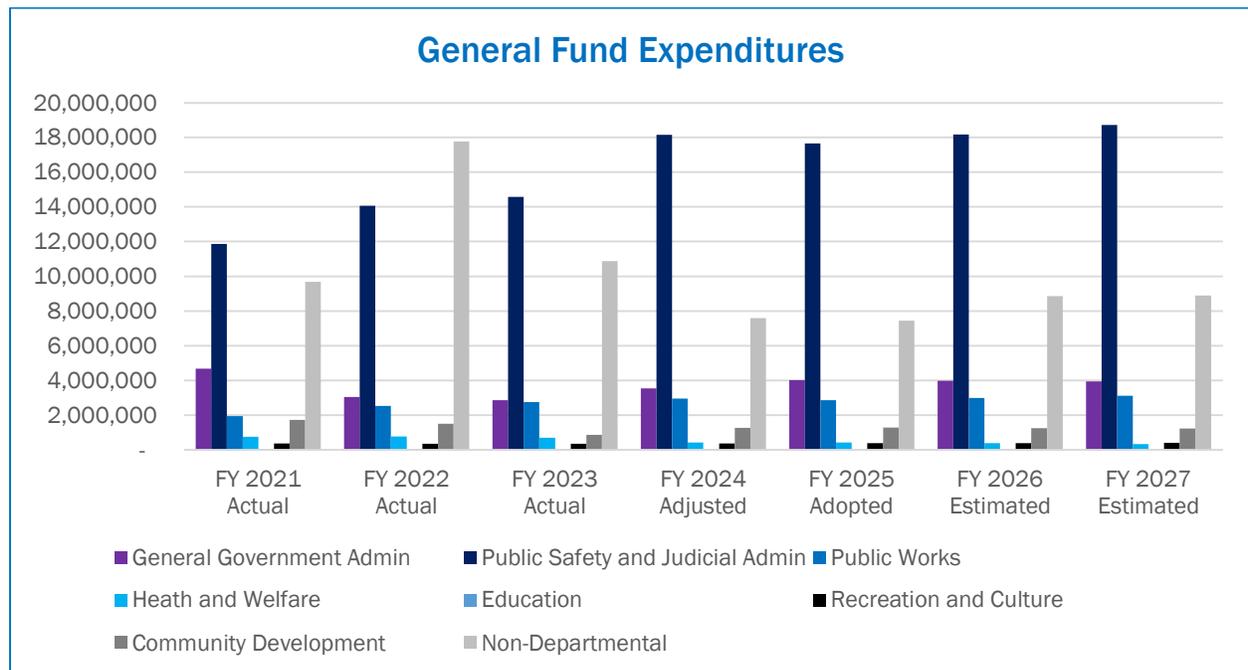
In FY 2026 and FY 2027, it is expected that general property tax revenue will increase by about \$1 million, and local non-property taxes and Commonwealth aid will continue slightly increasing. The reassessment will conclude at the end of CY 2025, and the taxable real estate values will be updated. This will increase real estate tax revenue starting in the second half of FY 2026. Non-property taxes will continue increasing as the local tourism industry continues its impressive growth, generating additional TOT. Commonwealth aid is also expected to increase, as the state’s biennial budget includes funds for another pay raise for constitutional offices in FY 2026. Additionally, in FY 2026, the County will likely issue \$15 million in bonds to finance the construction of Battle Creek Landfill’s Phase 3. The proceeds are included in other financing sources above.

Long-Range Plan

Financial Impacts

Forecasts (Continued)

Starting in FY 2024, expenditures are expected to stabilize. From FY 2021 to FY 2023, the County had abnormally high non-departmental expenses, which was due to spending pandemic relief funds from the CRF and SLFRF. Due to inflation and job competition, cost of living adjustment pay raises and state-funded compression pay raises have been given to various departments. Inflation has also caused increases in the cost of general supplies and services. Now that the economy is stabilizing, expenditures are expected to level out.



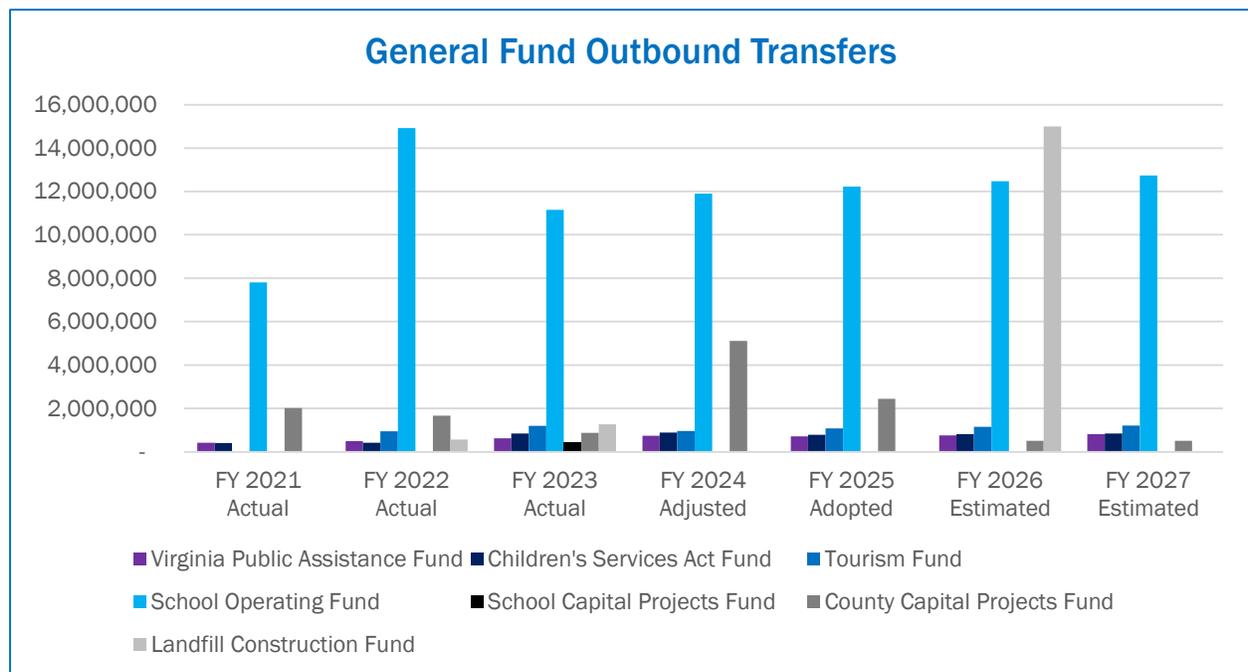
The only major expenditure change in FY 2026 and FY 2027 will be the \$1 million increase in non-departmental spending for debt service payments. These payments will increase due to the new bond issuance that will be needed to fund Battle Creek Landfill's Phase 3 construction. Fortunately, the reassessment will likely result in higher property values. Consequently, this will provide additional real estate tax revenue, which can be used to pay for the new debt service payments.

Long-Range Plan

Financial Impacts

Forecasts (Continued)

Other than the spike in the School Operating Fund transfer in FY 2022, outbound transfers to the County’s other funds remain about the same. There are a few small increases for raises and additional costs for services provided by DSS and CSA. The transfer to the County Capital Projects Fund was elevated in FY 2024 due to the County’s local match for the regional broadband project.



In FY 2026, it is expected that there will be a large transfer to the Landfill Construction Fund for Battle Creek Landfill’s Phase 3 construction. These funds will come from the bond issuance proceeds. If the project is not completed by the end of FY 2026, they will be carried over to FY 2027.

Adopted Budget Overview

Summary

Your Local Tax Dollar at Work

Schools
\$0.29

Health and Welfare
\$0.05

Public Safety and Judicial Administration
\$0.28

Community Development
\$0.02



Debt Service
\$0.04 County
\$0.10 Schools

Public Works
\$0.01

Capital Projects
\$0.12

Recreation and Culture
\$0.01

General Government Administration
\$0.07

Miscellaneous
\$0.01

Adopted Budget Overview

Summary

Revenues

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
General Fund					
General Property Taxes					
Real Property	\$ 16,738,058	\$ 17,096,865	\$ 16,745,366	\$ 16,745,366	\$ 17,028,000
Personal Property	8,290,759	9,122,583	8,294,630	8,294,630	8,700,000
Public Service Corp Property	715,656	704,397	600,000	600,000	600,000
Penalties and Interest	582,608	640,101	541,000	541,000	541,000
Subtotal - General Property Taxes	\$ 26,327,081	\$ 27,563,946	\$ 26,180,996	\$ 26,180,996	\$ 26,869,000
Local Non-Property Taxes	\$ 5,527,054	\$ 6,121,626	\$ 5,691,955	\$ 5,691,955	\$ 7,591,750
Other Local Sources					
Permits, Fees, and Licenses	\$ 379,583	\$ 420,703	\$ 300,000	\$ 300,000	\$ 296,000
Court Fines and Forfeitures	72,937	87,636	59,750	59,750	65,250
Use of Money and Property	109,869	650,691	60,000	836,299	550,000
Charges for Services	4,189,651	5,247,426	4,449,823	3,423,461	4,658,100
Miscellaneous	166,076	215,971	9,125	190,015	(52,875)
Subtotal - Other Local Sources	\$ 4,918,116	\$ 6,622,427	\$ 4,878,698	\$ 4,809,525	\$ 5,516,475
Commonwealth Aid					
Non-Categorical Aid	\$ 2,272,750	\$ 2,284,620	\$ 2,246,514	\$ 2,246,514	\$ 2,260,139
Shared Expenses	3,513,635	3,764,298	3,954,115	4,043,399	4,112,821
Categorical Aid	714,686	491,289	323,048	428,192	304,476
Subtotal - Commonwealth Aid	\$ 6,501,071	\$ 6,540,207	\$ 6,523,677	\$ 6,718,105	\$ 6,677,436
Federal Aid					
Non-Categorical Aid	\$ 194,806	\$ 212,816	\$ 180,000	\$ 180,000	\$ 200,000
Categorical Aid	1,740,046	4,704,789	1,431,892	2,857,368	1,328,960
Subtotal - Federal Aid	\$ 1,934,852	\$ 4,917,605	\$ 1,611,892	\$ 3,037,368	\$ 1,528,960
Other Financing Sources	\$ 16,642,000	\$ 272,009	\$ 1,398,385	\$ 7,471,055	\$ 3,091,368
Total - General Fund	\$ 61,850,174	\$ 52,037,820	\$ 46,285,603	\$ 53,909,004	\$ 51,274,989

Adopted Budget Overview

Summary

Revenues (Continued)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Outbound Transfers from General Fund					
Total - General Fund	\$ 61,850,174	\$ 52,037,820	\$ 46,285,603	\$ 53,909,004	\$ 51,274,989
Transfers					
Virginia Public Assistance Fund	\$ (482,839)	\$ (624,829)	\$ (740,900)	\$ (740,900)	\$ (705,669)
Children's Services Act Fund	(411,396)	(843,259)	(727,247)	(878,091)	(778,628)
Tourism Fund	(940,776)	(1,185,903)	(960,000)	(960,000)	(1,080,000)
School Operating Fund	(14,912,416)	(11,153,810)	(10,985,292)	(11,895,258)	(12,218,266)
School Capital Projects Fund	-	(433,655)	-	-	-
County Capital Projects Fund	(1,657,700)	(871,934)	(1,398,385)	(5,109,973)	(2,440,500)
Landfill Construction Fund	(564,674)	(1,264,070)	-	-	-
Subtotal - Other Local Sources	\$ (18,969,801)	\$ (16,377,460)	\$ (14,811,824)	\$ (19,584,222)	\$ (17,223,063)
Net Revenue - General Fund	\$ 42,880,373	\$ 35,660,360	\$ 31,473,779	\$ 34,324,782	\$ 34,051,926

Virginia Public Assistance Fund

Local Sources					
Transfer from General Fund	\$ 482,839	\$ 624,829	\$ 740,900	\$ 740,900	\$ 705,669
Charges for Services	12,142	6,995	-	-	-
Subtotal - Local Sources	\$ 494,981	\$ 631,824	\$ 740,900	\$ 740,900	\$ 705,669
Commonwealth Aid (Categorical)	\$ 850,055	\$ 948,805	\$ 1,466,817	\$ 1,466,817	\$ 1,599,787
Federal Aid (Categorical)	\$ 1,523,909	\$ 1,602,263	\$ 2,416,205	\$ 2,416,205	\$ 2,731,867
Total - VA Public Assistance Fund	\$ 2,868,945	\$ 3,182,892	\$ 4,623,922	\$ 4,623,922	\$ 5,037,323

Children's Services Act Fund

Transfer from General Fund	\$ 411,396	\$ 843,259	\$ 727,247	\$ 878,091	\$ 778,628
Commonwealth Aid (Categorical)	\$ 676,718	\$ 1,525,591	\$ 1,829,211	\$ 1,829,211	\$ 1,828,367
Total - Children's Services Act Fund	\$ 1,088,114	\$ 2,368,850	\$ 2,556,458	\$ 2,707,302	\$ 2,606,995

Adopted Budget Overview

Summary

Revenues (Continued)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Tourism Fund					
Transfer from General Fund	\$ 940,776	\$ 1,185,903	\$ 960,000	\$ 965,000	\$ 1,080,000
Commonwealth Aid (Categorical)	\$ -	\$ 15,000	\$ -	\$ 82,500	\$ -
Federal Aid (Categorical)	\$ -	\$ 45,000	\$ -	\$ 48,247	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ 75,866	\$ -
Total - Tourism Fund	\$ 940,776	\$ 1,245,903	\$ 960,000	\$ 1,171,613	\$ 1,080,000

Recreation Fund					
Local Sources	\$ 25,037	\$ 37,660	\$ 20,000	\$ 30,000	\$ 30,000
Total - Recreation Fund	\$ 25,037	\$ 37,660	\$ 20,000	\$ 30,000	\$ 30,000

Luray-Page Co. Airport Hangar Fund					
Local Sources					
Hangar Rent	\$ 73,385	\$ -	\$ -	\$ -	\$ -
Use of Hangar Fund Bal. Reserve	-	127	-	-	-
Subtotal - Local Sources	\$ 73,385	\$ 127	\$ -	\$ -	\$ -
Total - Airport Hangar Fund	\$ 73,385	\$ 127	\$ -	\$ -	\$ -

Adopted Budget Overview

Summary

Revenues (Continued)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
School Operating Fund					
Local Sources					
Transfer from General Fund	\$ 14,912,416	\$ 11,153,810	\$ 10,985,292	\$ 11,895,258	\$ 12,218,266
Transfer from Co. Cap. Proj. Fund	949,884	-	-	-	-
Other Local Sources	671,387	771,457	615,000	615,000	615,000
Subtotal - Local Sources	\$ 16,533,687	\$ 11,925,267	\$ 11,600,292	\$ 12,510,258	\$ 12,833,266
Commonwealth Aid	\$ 24,884,884	\$ 27,291,520	\$ 27,224,109	\$ 28,761,627	\$ 27,783,725
Federal Aid	\$ 7,141,864	\$ 2,853,996	\$ 4,023,758	\$ 4,023,758	\$ 2,024,649
Outbound Transfers					
Transfer to School CIP Fund	\$ -	\$ (36,180)	\$ -	\$ -	\$ -
Subtotal - Outbound Transfers	\$ -	\$ (36,180)	\$ -	\$ -	\$ -
Total - School Operating Fund	\$ 48,560,435	\$ 42,034,603	\$ 42,848,159	\$ 45,295,643	\$ 42,641,640

School Cafeteria Fund

Local Sources	\$ 20,328	\$ 67,746	\$ -	\$ -	\$ -
Commonwealth Aid	\$ 54,512	\$ 28,514	\$ 74,177	\$ 74,177	\$ 44,541
Federal Aid	\$ 1,762,426	\$ 1,774,046	\$ 2,092,630	\$ 2,092,630	\$ 2,092,630
Other Financing Sources	\$ -	\$ -	\$ -	\$ 102,131	\$ -
Total - School Cafeteria Fund	\$ 1,837,266	\$ 1,870,306	\$ 2,166,807	\$ 2,268,938	\$ 2,137,171

School CIP Fund

Local Sources					
Transfer from General Fund	\$ -	\$ 433,655	\$ -	\$ -	\$ -
Transfer from School Op. Fund	-	36,180	-	-	-
Subtotal - Local Sources	\$ -	\$ 469,835	\$ -	\$ -	\$ -
Commonwealth Aid	\$ -	\$ 1,805,817	\$ -	\$ 1,805,817	\$ -
Federal Aid	\$ -	\$ 2,241,994	\$ -	\$ 693,076	\$ -
Total - School Cafeteria Fund	\$ -	\$ 4,517,646	\$ -	\$ 2,498,893	\$ -

Adopted Budget Overview

Summary

Revenues (Continued)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Capital Projects Fund					
Local Sources					
Transfer from General Fund	\$ 1,657,700	\$ 871,934	\$ 1,398,385	\$ 5,109,973	\$ 2,440,500
Investment Interest	3,173	2,474	-	-	-
Sale of Salvage and Surplus	37,000	200	-	-	-
Subtotal - Local Sources	\$ 1,697,873	\$ 874,608	\$ 1,398,385	\$ 5,109,973	\$ 2,440,500
Commonwealth Aid	\$ 189,949	\$ 2,048	\$ 157,000	\$ 157,000	\$ 142,500
Other Financing Sources					
Debt Proceeds	\$ 614,067	\$ -	\$ -	\$ -	\$ -
Use of Fund Balance Reserve	1,930,180	2,645,043	271,656	1,407,955	147,192
Subtotal - Other Financing Sources	\$ 2,544,247	\$ 2,645,043	\$ 271,656	\$ 1,407,955	\$ 147,192
Outbound Transfers					
Transfer to Landfill Constr. Fund	\$ -	\$ (168,154)	\$ -	\$ -	\$ -
Transfer to School Operating Fund	(949,884)	-	-	-	-
Subtotal - Outbound Transfers	\$ (949,884)	\$ (168,154)	\$ -	\$ -	\$ -
Total - Capital Projects Fund	\$ 3,482,185	\$ 3,353,545	\$ 1,827,041	\$ 6,674,928	\$ 2,730,192

Landfill Construction Fund

Local Sources					
Transfer from General Fund	\$ 564,674	\$ 1,264,070	\$ -	\$ -	\$ -
Transfer from Cap. Proj. Fund	-	168,154	-	-	-
Investment Interest	-	132,576	-	18,145	-
Subtotal - Local Sources	\$ 564,674	\$ 1,564,800	\$ -	\$ 18,145	\$ -
Other Financing Sources					
Debt Proceeds	\$ -	\$ 6,870,000	\$ -	\$ -	\$ -
Use of Fund Balance Reserve	-	-	-	244,395	-
Subtotal - Other Financing Sources	\$ -	\$ 6,870,000	\$ -	\$ 244,395	\$ -
Total - Landfill Construction Fund	\$ 564,674	\$ 8,434,800	\$ -	\$ 262,540	\$ -

Adopted Budget Overview

Summary

Revenues (Continued)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Total Revenues					
General Fund	\$ 61,850,174	\$ 52,037,820	\$ 46,285,603	\$ 53,909,004	\$ 51,274,989
Gen. Fund Outbound Transfers	(18,969,801)	(16,377,460)	(14,811,824)	(19,584,222)	(17,223,063)
Virginia Public Assistance Fund	2,868,945	3,182,892	4,623,922	4,623,922	5,037,323
Children's Services Act Fund	1,088,114	2,368,850	2,556,458	2,707,302	2,606,995
Tourism Fund	940,776	1,245,903	960,000	1,171,613	1,080,000
Recreation Fund	25,037	37,660	20,000	30,000	30,000
Airport Hangar Fund	73,385	127	-	-	-
School Operating Fund	48,560,435	42,034,603	42,848,159	45,295,643	42,641,640
School Cafeteria Fund	1,837,266	1,870,306	2,166,807	2,268,938	2,137,171
School CIP Fund	-	4,517,646	-	2,498,893	-
Capital Projects Fund	3,482,185	3,353,545	1,827,041	6,674,928	2,730,192
Landfill Construction Fund	564,674	8,434,800	-	262,540	-
Total Revenues	\$ 102,321,190	\$ 102,706,692	\$ 86,476,166	\$ 99,858,561	\$ 90,315,247

Adopted Budget Overview

Summary

Expenditures

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
General Fund					
General Government Administration					
Board of Supervisors	\$ 124,462	\$ 91,347	\$ 107,559	\$ 108,088	\$ 107,894
Commissioner of the Revenue	556,988	611,267	628,928	634,428	904,618
County Administrator	367,988	430,260	439,290	444,178	463,367
County Attorney	61,959	37,262	88,000	88,000	52,000
Elections and Voter Registration	211,249	205,833	267,231	291,408	270,851
Finance	332,255	334,167	370,214	411,569	449,286
Human Resources	220,395	252,630	422,422	447,545	619,101
Information Technology	561,172	275,405	298,500	461,198	488,148
Treasurer	605,836	625,475	639,851	645,240	659,600
Total - General Government Admin.	\$ 3,042,304	\$ 2,863,646	\$ 3,261,995	\$ 3,531,654	\$ 4,014,865
Public Safety and Judicial Administration					
Animal Shelter	\$ 288,560	\$ 290,114	\$ 303,543	\$ 316,897	\$ 322,020
Clerk of the Circuit Court	629,942	576,757	606,490	595,560	575,967
Commonwealth's Attorney	735,735	740,650	763,574	771,115	808,588
Courts	159,508	176,514	222,850	222,850	218,150
Emergency Services	3,266,198	2,955,574	3,558,190	4,021,259	4,329,939
Sheriff's Office	8,753,407	9,571,495	10,903,035	11,960,292	11,043,542
Other Public Safety	226,944	254,129	256,594	256,594	347,225
Total - Pub. Safety, Judicial Admin.	\$ 14,060,294	\$ 14,565,233	\$ 16,614,276	\$ 18,144,567	\$ 17,645,431
Public Works					
General Properties	\$ 385,233	\$ 425,344	\$ 464,778	\$ 466,424	\$ 482,978
Solid Waste	2,136,978	2,331,408	2,244,237	2,491,296	2,372,777
Total - Public Works	\$ 2,522,211	\$ 2,756,752	\$ 2,709,015	\$ 2,957,720	\$ 2,855,755
Health and Welfare					
Social Services Board	\$ 4,575	\$ 5,275	\$ 3,768	\$ 3,768	\$ 5,383
Contributions	765,432	682,626	409,282	409,282	418,097
Total - Health and Welfare	\$ 770,007	\$ 687,901	\$ 413,050	\$ 413,050	\$ 423,480
Education					
Contributions	\$ 59,899	\$ 61,563	\$ 59,606	\$ 59,606	\$ 8,422
Total - Education	\$ 59,899	\$ 61,563	\$ 59,606	\$ 59,606	\$ 8,422

Adopted Budget Overview

Summary

Expenditures (Continued)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
General Fund (Continued)					
Recreation and Culture					
Recreation	\$ 76,720	\$ 73,250	\$ 81,581	\$ 82,277	\$ 87,251
Contributions	272,052	279,014	283,794	283,794	296,994
Total - Recreation and Culture	\$ 348,772	\$ 352,264	\$ 365,375	\$ 366,071	\$ 384,245
Community Development					
Board of Zoning Appeals	\$ 785	\$ 411	\$ 5,877	\$ 5,877	\$ 5,877
Building Code Appeals Board	-	369	1,561	1,561	1,561
Economic Dev. and Tourism	766,292	70,924	71,180	375,680	371,180
Geographical Info Systems	140,481	153,721	91,490	94,490	84,720
Luray-Page Co. Airport Authority	50,000	50,450	49,820	49,820	50,934
Planning and Community Dev.	427,501	462,037	567,050	571,985	604,071
Planning Commission	9,565	8,312	20,134	20,134	21,034
Virginia Cooperative Extension	85,537	92,248	110,099	116,668	110,099
Contributions	26,679	27,760	31,339	31,339	29,936
Total - Community Development	\$ 1,506,840	\$ 866,232	\$ 948,550	\$ 1,267,554	\$ 1,279,412
Non-Departmental					
Debt Service	\$ 17,093,489	\$ 7,020,954	\$ 7,001,912	\$ 7,001,912	\$ 6,980,316
Reserve	664,744	3,852,794	100,000	582,648	460,000
Total - Non-Departmental	\$ 17,758,233	\$ 10,873,748	\$ 7,101,912	\$ 7,584,560	\$ 7,440,316
Total - General Fund	\$ 40,068,560	\$ 33,027,339	\$ 31,473,779	\$ 34,324,782	\$ 34,051,926

Virginia Public Assistance Fund

Health and Welfare					
Social Services	\$ 2,868,943	\$ 3,182,892	\$ 4,623,922	\$ 4,623,922	\$ 5,037,323
Total - VA Public Assistance Fund	\$ 2,868,943	\$ 3,182,892	\$ 4,623,922	\$ 4,623,922	\$ 5,037,323

Children's Services Act Fund

Health and Welfare					
Children's Services Act	\$ 1,088,113	\$ 2,368,848	\$ 2,556,458	\$ 2,707,302	\$ 2,606,995
Total - CSA Fund	\$ 1,088,113	\$ 2,368,848	\$ 2,556,458	\$ 2,707,302	\$ 2,606,995

Adopted Budget Overview

Summary

Expenditures (Continued)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Tourism Fund					
Community Development					
Economic Dev. and Tourism	\$ -	\$ 671,431	\$ 960,000	\$ 1,171,613	\$ 1,080,000
Total - Tourism Fund	\$ -	\$ 671,431	\$ 960,000	\$ 1,171,613	\$ 1,080,000

Recreation Fund					
Recreation and Culture					
Recreation	\$ 18,543	\$ 34,871	\$ 20,000	\$ 30,000	\$ 30,000
Total - Recreation Fund	\$ 18,543	\$ 34,871	\$ 20,000	\$ 30,000	\$ 30,000

Luray-Page County Airport Hangar Fund					
Community Development					
Luray-Page Co. Airport Authority	\$ 152,270	\$ 126	\$ -	\$ -	\$ -
Total - Airport Hangar Fund	\$ 152,270	\$ 126	\$ -	\$ -	\$ -

School Operating Fund					
Education					
Instruction	\$ 28,447,843	\$ 31,301,066	\$ 32,324,245	\$ 33,147,730	\$ 31,304,123
Admin, Attendance, and Health	1,881,988	2,239,424	2,264,905	2,685,770	2,358,253
Pupil Transportation	2,461,297	2,658,511	2,424,906	3,191,582	2,727,537
Operations and Maintenance	5,977,380	3,179,249	3,888,970	4,394,426	4,445,901
Technology	2,670,499	1,679,246	1,734,649	1,876,135	1,805,826
Facilities	1,490,150	976,906	210,484	-	-
Food Services	2,693	-	-	-	-
Other	5,628,583	-	-	-	-
Total - School Operating Fund	\$ 48,560,433	\$ 42,034,402	\$ 42,848,159	\$ 45,295,643	\$ 42,641,640

Adopted Budget Overview

Summary

Expenditures (Continued)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
School Cafeteria Fund					
Education					
Food Services	\$ 1,589,582	\$ 2,102,101	\$ 2,166,807	\$ 2,268,938	\$ 2,137,171
Total - School Cafeteria Fund	\$ 1,589,582	\$ 2,102,101	\$ 2,166,807	\$ 2,268,938	\$ 2,137,171

School CIP Fund					
Capital Projects					
Various School Capital Projects	\$ -	\$ 2,833,459	\$ -	\$ 2,498,893	\$ -
Total - School CIP Fund	\$ -	\$ 2,833,459	\$ -	\$ 2,498,893	\$ -

Capital Projects Fund					
Capital Projects					
Commissioner of the Revenue	\$ -	\$ 30,000	\$ -	\$ 90,000	\$ -
Elections and Voter Registration	25,875	-	32,080	32,080	-
Emergency Services	2,599,159	2,645,365	621,656	1,405,873	699,692
General Properties	8,913	62,485	140,000	140,000	6,000
Information Technology	28,064	272,061	40,000	3,456,323	1,639,500
Sheriff's Office	31,466	27,909	34,000	114,000	54,371
Solid Waste	615,251	72,783	874,305	1,351,652	260,000
Multiple Departments	173,457	242,942	85,000	85,000	70,629
Total - Capital Projects Fund	\$ 3,482,185	\$ 3,353,545	\$ 1,827,041	\$ 6,674,928	\$ 2,730,192

Landfill Construction Fund					
Capital Projects					
Solid Waste	\$ -	\$ 7,853,412	\$ -	\$ 262,540	\$ -
Total - Landfill Construction Fund	\$ -	\$ 7,853,412	\$ -	\$ 262,540	\$ -

Adopted Budget Overview

Summary

Expenditures (Continued)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Total Expenditures					
General Fund	\$ 40,068,560	\$ 33,027,339	\$ 31,473,779	\$ 34,324,782	\$ 34,051,926
Virginia Public Assistance Fund	2,868,943	3,182,892	4,623,922	4,623,922	5,037,323
Children's Services Act Fund	1,088,113	2,368,848	2,556,458	2,707,302	2,606,995
Tourism Fund	-	671,431	960,000	1,171,613	1,080,000
Recreation Fund	18,543	34,871	20,000	30,000	30,000
Airport Hangar Fund	152,270	126	-	-	-
School Operating Fund	48,560,433	42,034,402	42,848,159	45,295,643	42,641,640
School Cafeteria Fund	1,589,582	2,102,101	2,166,807	2,268,938	2,137,171
School CIP Fund	-	2,833,459	-	2,498,893	-
Capital Projects Fund	3,482,185	3,353,545	1,827,041	6,674,928	2,730,192
Landfill Construction Fund	-	7,853,412	-	262,540	-
Total Expenditures	\$ 97,828,629	\$ 97,462,426	\$ 86,476,166	\$ 99,858,561	\$ 90,315,247

Adopted Budget Overview

Summary

Changes in Fund Balances

Fund	Est. Beginning Fund Balance 7/1/2024	Use of Fund Balance	Addition to Fund Balance	Est. Ending Fund Balance 7/1/2025	Percent Change in Fund Balance
General Fund	\$ 16,712,838	\$ 3,091,368	\$ -	\$ 13,621,470	-18%
Virginia Public Assistance Fund	-	-	-	-	0%
Children's Services Act Fund	-	-	-	-	0%
Tourism Fund	1,448,264	-	-	1,448,264	0%
Recreation Fund	167,715	-	-	167,715	0%
Luray-Page Co. Airport Hangar Fund	-	-	-	-	0%
School Operating Fund	63,363	-	-	63,363	0%
School Cafeteria Fund	1,470,249	-	-	1,470,249	0%
School CIP Fund	1,849,173	-	-	1,849,173	0%
Capital Projects Fund	203,908	147,192	-	56,716	-72%
Landfill Construction Fund	901,668	-	-	901,668	0%

Fund balance refers to 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 the General Fund expenditure budget. Including outbound transfers, the FY 2025 adopted budget for the General Fund is \$51,274,989. 15 percent of the budget is \$7,691,248, which is substantially less than the required amount, which is \$13,621,470.

The adopted budget for FY 2025 is expected to decrease the General Fund Balance by \$3,091,368. Nearly 79 percent of this decrease will be transferred to the County's Capital Projects Fund. This money will be used for the County's various capital projects, which are listed in the Capital Expenditures section. The most notable project will be the County's local match for the last-mile regional broadband project that will provide Internet access to unserved and underserved areas.

Changes from Proposed Budget

The proposed budget is frequently tweaked as requests are considered further. After the FY 2025 budget was proposed, the Board of Supervisors asked staff to cut \$360,000 of expenditures, which equates to a tenth of the collections of the 10 percent transient occupancy tax (TOT). The Board was concerned that the short-term lodging industry may soften due to the increased TOT rate. Nearly half of the cuts came from the Board choosing to not fund the Sheriff's Office's three deputy positions that were previously grant funded. Other substantial cuts resulted from reductions to the Treasurer's Office's part-time wages and Fire-EMS's part-time and overtime budgets.

Instead of reducing the estimated TOT revenue by \$360,000, the savings produced by those cuts was moved to a reserve account within the budget. If TOT collections remain strong, the saved funds can be transferred as needed.

Adopted Budget Overview

Summary

Staffing

	FY 2022		FY 2023		FY 2024		FY 2025	
	FT	PT	FT	PT	FT	PT	FT	PT
Board of Supervisors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commissioner of the Revenue	6.00	3.00	7.00	1.00	7.00	1.00	7.00	3.00
County Administrator	3.00	0.00	3.00	1.00	3.00	1.00	3.00	1.00
Elections and Voter Registration	1.00	6.00	1.00	6.00	1.00	5.00	1.00	5.00
Finance	2.50	0.00	2.50	0.00	3.50	0.00	3.50	0.00
Human Resources	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00
Information Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Treasurer	6.00	1.00	6.00	1.00	6.00	1.00	6.00	2.00
Animal Shelter	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Clerk of the Circuit Court	5.00	1.00	5.00	1.00	5.00	1.00	5.00	1.00
Commonwealth's Attorney	6.00	0.00	6.00	0.00	6.00	0.00	6.00	1.00
Courts	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00
Emergency Services	30.20	13.00	30.25	9.00	33.25	10.00	33.25	10.00
Sheriff's Office	70.80	16.00	73.75	20.00	75.75	24.00	73.50	24.00
General Properties	3.00	0.00	3.00	0.00	3.00	0.00	3.00	0.00
Solid Waste	15.00	7.00	15.00	8.00	14.00	9.00	14.00	9.00
Children's Services Act	0.00	1.00	0.00	1.00	0.00	1.00	1.00	0.00
Social Services	31.00	5.00	31.00	5.00	31.00	5.00	31.00	5.00
Recreation	1.00	1.00	1.00	0.00	1.00	0.00	1.00	0.00
Board of Zoning Appeals	0.00	5.00	0.00	5.00	0.00	5.00	0.00	5.00
Building Code Appeals Board	0.00	5.00	0.00	5.00	0.00	5.00	0.00	5.00
Economic Development and Tourism	3.50	0.00	3.50	0.00	3.50	0.00	3.50	1.00
Geographical Information Systems	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Planning and Community Development	5.00	1.00	5.00	1.00	6.00	1.00	7.00	1.00
Planning Commission	0.00	10.00	0.00	10.00	0.00	10.00	0.00	10.00
Virginia Cooperative Extension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	195.00	79.00	199.00	77.00	204.00	82.00	203.75	86.00

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 2025 will total \$51,274,989. Compared to the adopted budget for FY 2024, this is over a ten percent increase. This is a result of a \$2 million increase in the transient occupancy tax (TOT) revenue estimate and an over \$3 million usage of the General Fund Balance. The majority of the General Fund Balance usage will go towards the County’s portion of the last-mile regional broadband project.

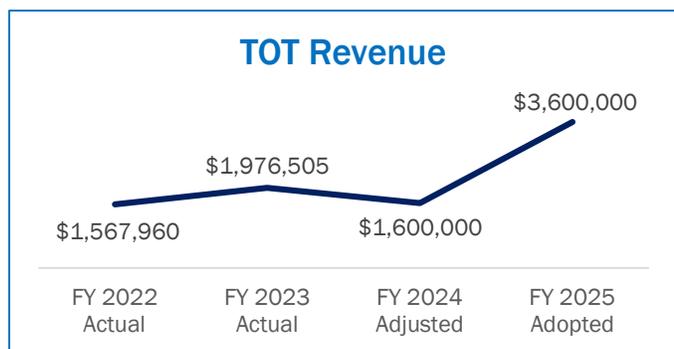
Real Estate and Personal Property Taxes

In recent years, the revenue from real estate and personal property taxes has leveled out around \$15.7 million and \$7 million, respectively. This is due to the Board of Supervisors choosing to keep property tax rates level. In FY 2026, however, it is likely that the real estate tax revenue will increase due to the reassessment, where taxable property values are expected to increase. During and after the pandemic, house prices have skyrocketed, and this will impact taxable values that are determined by the reassessment. Unless tax rates are lowered, this will result in a substantial revenue increase. The new values will go into effect in January 2026. Consequently, the impact of these new values will impact the second half of FY 2026.



Transient Occupancy Taxes (TOT)

With the help of the County’s new tourism website and various marketing initiatives, TOT revenue substantially increased by 26 percent from FY 2022 to FY 2023. In contrast to the budgeted amount for FY 2024, TOT revenue is expected to grow by another 6 percent from FY 2023. In FY 2025, the Board of Supervisors adopted a 10 percent TOT rate, double what it was before. This



will result in about \$3.6 million in revenue, a substantial increase compared to prior years. The tourism industry has remained strong; therefore, this revenue will likely continue increasing even with the higher tax rate.

Adopted Budget Overview

Trends

Revenues (Continued)

Landfill Tipping Fees

After a steady incline in annual revenue, the amount collected in FY 2024 is expected to decrease by 30 percent, or \$1,259,575. Until FY 2024, the landfill had been able to take in additional waste to help generate enough revenue to cover the new debt service for its most recent cell construction. In FY 2024, revenue dipped due to closures related to a leachate leak and delays in opening the new cell. Now that these issues are resolved, it is expected that revenue will rebound in FY 2025 and remain around \$4 million in future years.



Commonwealth Aid

In FY 2025, the Commonwealth’s Compensation Board will provide a three percent pay increase to constitutional officers and their staff. This will help offset the County’s own three percent pay increase. Considering the Commonwealth has consistently provided raises during this period of high inflation, it is likely that the revenue for shared expenses will continue increasing in years to come. Non-categorical aid is expected to remain around \$2.2 million. Categorical aid, such as state-funded grants, will continue its slight decline. The school resource officer grant will decrease again. In FY 2025, it will provide \$10,000, or 8 percent, less than in FY 2024. As a result, more of the financial burden of these partially grant-funded positions will shift to the County.

Federal Aid

In FY 2025, the amount of Federal Aid will return to a more normal level, as all of the pandemic relief funds will have been spent. Additionally, the COPS Hiring Grant and the Department of Justice’s Opioid Abuse Grant have ended. Consequently, it is expected that Federal Aid will remain around \$1.5 million in the near future, unless more Federal grants are awarded to the County.

Adopted Budget Overview

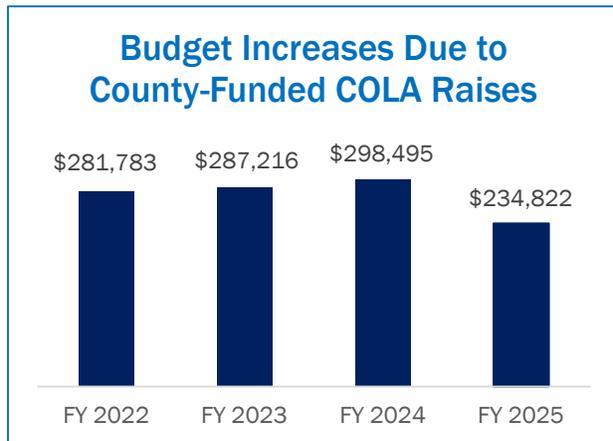
Trends

Expenditures

Compared to the FY 2024 adopted budget, the General Fund's operating expenditures have increased by eight percent, or \$2,578,147. More services are being required of the County and inflationary pressures are resulting in cost increases related to personnel, emergency services, and IT.

Personnel

In FY 2025, the State has approved a three percent cost of living adjustment (COLA) raise for State-funded employees. To ensure employees are compensated fairly, the County will provide a three percent raise to all County-funded employees. As shown by the graph to the right, the cost of these COLA raises has noticeably increased the budget over the years. Five percent raises were given in FY 2022, 2023, and 2024. The State has made it a priority to ensure employees' wages are keeping up with inflation. These



COLA raises will likely continue. Consequently, the County will have to set aside additional funds each year to ensure County-funded employees can continue receiving the same pay raise.

In addition to the COLA raises, in FY 2024, the County also created a Purchasing Agent position to oversee procurement activities and help the School Board with its larger purchases. With this new position, there is a cost increase in the Finance Department; however, this position will help save on various purchases. Although there are increases in departments, it's important to understand that some positions will actually provide a net savings, like the Purchasing Agent. So far, this position has helped cut costs related to inmate food services and telecommunications.

Fire and Emergency Medical Services

In addition to increasing its contributions to the volunteer fire agencies, the County has continued expanding its Fire-EMS Department. As the County's tourism industry expands, emergency calls increase. In FY 2024, three additional full-time Fire-EMS positions were created to help cover absences from training and family and medical leave. The County is striving to have enough staff to add a fourth ambulance during the busiest times of the week. As the County continues to attract more residents and tourists, additional staff may be needed to ensure emergency responses are timely and efficient.

Adopted Budget Overview

Trends

Expenditures (Continued)

Inmate-Related Costs

After many years of significant increases, inmate-related costs have somewhat stabilized. Unless this period of high inflation continues, these prices should remain at about their current level. With the help of the Sheriff's less expensive inmate housing contract and the Purchasing Agent's recent requests for proposals, inmate-related costs are being curbed.

Near the end of FY 2023, the Sheriff negotiated a less expensive price for inmate housing with one of the surrounding regional jails. This has resulted in a smaller budget for the jail's contractual services. Additionally, with the help of the County's Adult Recovery Court, certain nonviolent drug offenders are allowed to join the recovery program instead of being in jail. This ultimately helps the contractual services budget by decreasing the number of inmates needing to be housed.

Until FY 2025, inmate food costs have steadily increased due to inflation. After issuing a request for proposal for food services, the County was able to negotiate better prices. Consequently, food costs are expected to return to the \$300,000 amount.

Inmate medical costs are expected to continue their increase in FY 2025; however, the Purchasing Agent has recently issued a request for proposals for pharmaceutical services. This will likely result in cost savings, but the budget was not decreased because a contract had not yet been awarded at the time the budget was finalized.



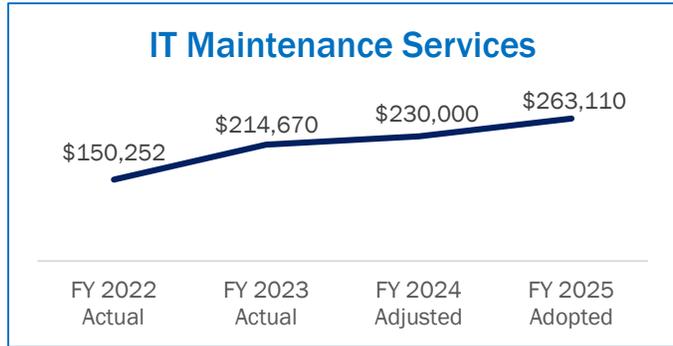
Adopted Budget Overview

Trends

Expenditures (Continued)

Information Technology

As the County expands, so does its use of technology, which requires periodic upgrades and additional maintenance services. Upgrades are typically budgeted in the County’s Capital Projects Fund. Maintenance services, including managed IT services, are budgeted in the General Fund and have significantly increased over the past few years. Although the current vendor managing the



County’s IT services is relatively inexpensive, prices have increased due to inflation, improved cyber security services, the number of support calls and services, and a higher number of workstations. This upward trend will continue in future years.

Reassessment

Every five years, per the Virginia Code, the County reassesses real estate values, which are then used for taxing purposes. In FY 2024, the County awarded a contract for reassessment services at a cost of \$525,624. These services will begin in FY 2025 and conclude by the first half of FY 2026. Because of that, \$200,000 has been budgeted for this in FY 2025 and the rest will be paid in FY 2026. Because the reassessment is not every year, after FY 2026, this expense will not be included in the budget.

FY 2025 Resolutions to Appropriate Funds

The Resolution to Adopt the FY 2025 Budget and Appropriate Funds was adopted by the Board of Supervisors at its Work Session on May 6, 2024. 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 within the General Fund.

**RESOLUTION
ADOPTING THE FY 2024-2025 BUDGET
AND APPROPRIATE FUNDS**

WHEREAS, it is the responsibility of the Page County Board of Supervisors to approve and control the County’s fiscal plan for FY 2024-2025; 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 2024-2025 budget totaling \$90,315,247.

Revenue of All Funds:

General Fund	\$	33,921,063
Virginia Public Assistance Fund		5,037,323
Children's Services Act Fund		2,606,995
Tourism Fund		1,080,000
County Capital Projects Fund		2,730,192
School Operating Fund		42,641,640
School Cafeteria Fund		2,137,171
Recreation Fund		30,000
Virginia Juvenile Community Crime Control Act		30,076
Victim Witness Assistance Program		94,787
Water Quality		6,000
Total Revenue of All Funds	\$	90,315,247

FY 2025 Resolutions to Appropriate Funds

Expenditures of All Funds:

Board of Supervisors	\$	107,894
County Administrator		463,367
Finance		321,399
Legal Services		52,000
Commissioner of Revenue		704,618
Assessment		200,000
Geographical Information Systems		84,720
Treasurer		659,600
Information Systems		488,148
Central Purchasing		127,887
Electoral Board		92,931
General Registrar		177,920
Circuit Court Judge		15,300
General District Court		7,788
Adult Drug Treatment Court		180,750
J&D Court		9,700
Clerk of the Circuit Court		575,967
Bailiffs		390,619
Magistrates		4,612
Commonwealth Attorney		713,801
Sheriff		3,515,077
Investigations		988,899
Crime Prevention		709,855
E911		143,819
Volunteer Fire Departments & Rescue Squads		633,250
Fire and Emergency Medical Services		2,533,349
Emergency Communications Center		1,163,340
Jail		5,141,860
Care of Juveniles		303,251
Animal Shelter		322,020
Animal Law Enforcement		153,413
Medical Examiner		600
Concern Hotline		1,500

FY 2025 Resolutions to Appropriate Funds

Lord Fairfax Emergency Medical Services	11,798
Compactor Sites	101,626
Stanley Landfill	219,600
Battle Creek Landfill	2,051,551
General Properties	482,978
Local Health Department	219,307
Northwestern Community Services Board	112,802
Choices	7,000
Public Assistance	13,988
Social Services Board	5,383
Shenandoah Area Agency on Aging	65,000
Laurel Ridge Community College	8,422
Recreation	87,251
Libraries	296,994
Planning Commission	21,034
Planning and Community Development	604,071
Northern Shenandoah Valley Regional Commission	23,936
Zoning Board	5,877
Building Code Appeals Board	1,561
Economic Development	371,180
Airport Commission	50,934
Virginia Cooperative Extension	110,099
Human Resources	619,101
Reserve for Contingencies	460,000
Debt Service	6,980,316
Virginia Public Assistance Fund (Department of Social Services)	5,037,323
Children's Services Act Fund	2,606,995
Tourism Fund	1,080,000
County Capital Projects Fund	2,730,192
School Operating Fund	42,641,640
School Cafeteria Fund	2,137,171
Recreation Fund	30,000
Virginia Juvenile Community Crime Control Act	30,076
Victim Witness Assistance Program	94,787

FY 2025 Resolutions to Appropriate Funds

Water Quality	6,000
Total Expenditures of All Funds	\$ 90,315,247

BE IT FURTHER RESOLVED that the Page County Board of Supervisors hereby appropriates a Social Services Operating Budget of \$5,037,323 for Fiscal Year July 1, 2024 through June 30, 2025 and that the local tax supported expenditure of funds shall not exceed \$705,669.

BE IT FURTHER RESOLVED that the Page County Board of Supervisors hereby appropriates a Children's Services Act Budget of \$2,606,995 for Fiscal Year July 1, 2024 through June 30, 2025 and that the local tax supported expenditure of funds shall not exceed \$778,628.

This Resolution was adopted by the Page County Board of Supervisors this 6th day of May, 2024.

FY 2025 Resolutions to Appropriate Funds

The Resolution to Adopt the FY 2025 Page County School Budget was adopted by the Board of Supervisors at its work session on May 6, 2024.

**RESOLUTION
TO ADOPT THE FY 2024-2025
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 \$42,641,640 for Fiscal Year July 1, 2024 through June 30, 2025 by category:

Instruction	\$	31,304,123
Administration, Attendance & Health		2,358,253
Pupil Transportation		2,727,537
Operations & Maintenance		4,445,901
Technology		1,805,826
Total	\$	42,641,640

BE IT FURTHER RESOLVED that the local tax-supported expenditure of the School Operating budget for Fiscal Year July 1, 2024 through June 30, 2025 shall not exceed \$12,218,266.

BE IT FURTHER RESOLVED that the Page County Board of Supervisors also appropriates School Food Services in the amount of \$2,137,171 to the School Board for Fiscal Year July 1, 2024 through June 30, 2025.

This Resolution was adopted by the Page County Board of Supervisors this 6th day of May, 2024.

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, the School Cafeteria Fund, and the School CIP Fund. As shown by the General Fund Outbound Transfers line in the table below, some of the revenue is first collected in the General Fund and then transferred elsewhere.

Budget Summary

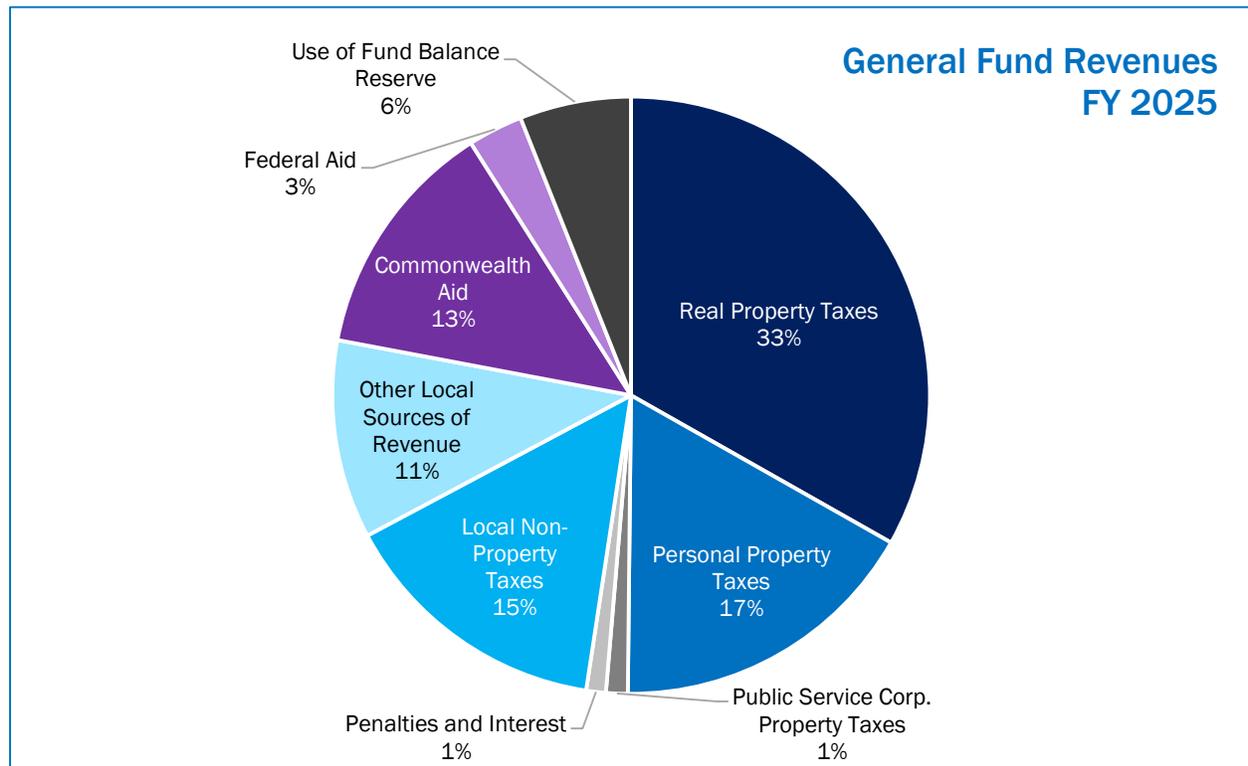
	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
General Fund	\$ 61,850,174	\$ 52,037,820	\$ 46,285,603	\$ 53,909,004	\$ 51,274,989
Gen. Fund Outbound Transfers	(18,969,801)	(16,377,460)	(14,811,824)	(19,584,222)	(17,223,063)
Virginia Public Assistance Fund	2,868,945	3,182,892	4,623,922	4,623,922	5,037,323
Children's Services Act Fund	1,088,114	2,368,850	2,556,458	2,707,302	2,606,995
Tourism Fund	940,776	1,245,903	960,000	1,171,613	1,080,000
Recreation Fund	25,037	37,660	20,000	30,000	30,000
Airport Hangar Fund	73,385	127	-	-	-
School Operating Fund	48,560,435	42,034,603	42,848,159	45,295,643	42,641,640
School Cafeteria Fund	1,837,266	1,870,306	2,166,807	2,268,938	2,137,171
School CIP Fund	-	4,517,646	-	2,498,893	-
Capital Projects Fund	3,482,185	3,353,545	1,827,041	6,674,928	2,730,192
Landfill Construction Fund	564,674	8,434,800	-	262,540	-
Total Revenues	\$ 102,321,190	\$ 102,706,692	\$ 86,476,166	\$ 99,858,561	\$ 90,315,247

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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 2025 as a percentage of the General Fund’s total revenue.



Budget Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Total General Fund Revenues					
General Property Taxes	\$ 26,327,081	\$ 27,563,946	\$ 26,180,996	\$ 26,180,996	\$ 26,869,000
Local Non-Property Taxes	5,527,054	6,121,626	5,691,955	5,691,955	7,591,750
Other Local Sources of Revenue	4,918,116	6,622,427	4,878,698	4,809,525	5,516,475
Commonwealth Aid	6,501,071	6,540,207	6,523,677	6,718,105	6,677,436
Federal Aid	1,934,852	4,917,605	1,611,892	3,037,368	1,528,960
Other Financing Sources	16,642,000	272,009	1,398,385	7,471,055	3,091,368
Outbound Transfers	(18,969,801)	(16,377,460)	(14,811,824)	(19,584,222)	(17,223,063)
Total	\$ 42,880,373	\$ 35,660,360	\$ 31,473,779	\$ 34,324,782	\$ 34,051,926

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 2024 are outlined below in the Real Property and Personal Property sections. These tax rates were adopted by the Board of Supervisors in April during the budget process. To avoid burdening taxpayers with higher bills during a time of high inflation, the Board voted to maintain the current property tax rates.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Real Property					
Real Estate	\$ 15,062,923	\$ 15,715,519	\$ 15,670,366	\$ 15,670,366	\$ 15,700,000
Delinquent Real Estate	1,633,678	1,352,640	1,050,000	1,050,000	1,300,000
Land Redemption	4,344	1,432	5,000	5,000	3,000
Delinquent Land Sale	-	130	-	-	-
Land Use Rollback Taxes	37,113	27,144	20,000	20,000	25,000
Subtotal - Real Property	\$ 16,738,058	\$ 17,096,865	\$ 16,745,366	\$ 16,745,366	\$ 17,028,000
Personal Property					
Personal Property	\$ 6,185,283	\$ 7,086,716	\$ 6,744,630	\$ 6,744,630	\$ 7,000,000
Delinquent Personal Property	2,105,476	2,035,867	1,550,000	1,550,000	1,700,000
Subtotal - Personal Property	\$ 8,290,759	\$ 9,122,583	\$ 8,294,630	\$ 8,294,630	\$ 8,700,000
Public Service Corp Property	\$ 715,656	\$ 704,397	\$ 600,000	\$ 600,000	\$ 600,000
Penalties and Interest					
Property Tax Penalties	\$ 291,666	\$ 319,939	\$ 260,000	\$ 260,000	\$ 260,000
Property Tax Interest	265,236	291,837	260,000	260,000	260,000
Vehicle License Penalties	12,339	13,997	12,000	12,000	12,000
Vehicle License Interest	11,362	12,916	9,000	9,000	9,000
Land Redemption Penalties	12	2	-	-	-
Land Redemption Interest	216	43	-	-	-
Public Utility Tax Penalties	438	676	-	-	-
Public Utility Tax Interest	81	385	-	-	-
Rollback Tax Penalties	745	216	-	-	-
Rollback Tax Interest	513	90	-	-	-
Subtotal - Penalties and Interest	\$ 582,608	\$ 640,101	\$ 541,000	\$ 541,000	\$ 541,000
Total - General Property Taxes	\$ 26,327,081	\$ 27,563,946	\$ 26,180,996	\$ 26,180,996	\$ 26,869,000

Revenues

General Fund

General Property Taxes (Continued)

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

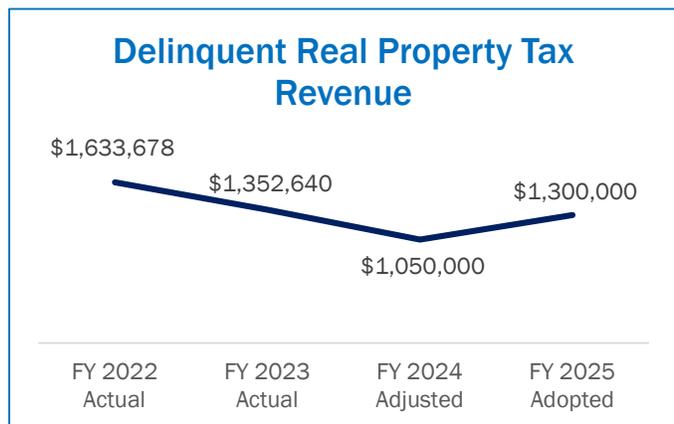
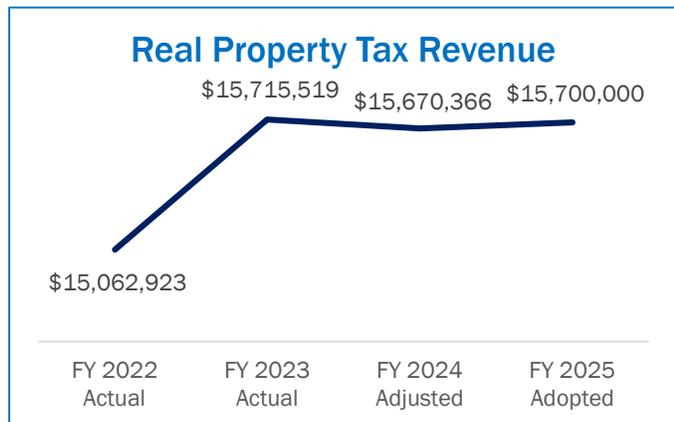
The CY 2024 adopted real property rate is \$0.73 per \$100 of assessed value on January 1.

Analysis

According to reports from the Commissioner of the Revenue, the County expects to receive \$15.7 million in FY 2025. Although the tax rate has not changed since CY 2019, revenue has steadily increased in the past few years due to new construction, such as the townhouses, new campground outside of the Town of Luray, and multiple short-term rentals. The construction boom has not slowed; therefore, this revenue amount will likely continue increasing in the near future. Additionally, in FY 2026, this revenue will be boosted significantly after the next property reassessment.

In addition to real estate taxes, the County expects to receive \$1.3 million from delinquent taxpayers. This amount is based on historical data, which shows that the County has received over \$1 million annually in the past few years. In FY 2024, the delinquent payments have been more than the budgeted amount by nearly

\$400,000. With the help of the Treasurer’s Office’s DMV stops, it is expected that this will revenue will remain strong in the near future.



Revenues

General Fund

General Property Taxes (Continued)

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 in the table to the right. The rates are per \$100 of assessed value on January 1. Due to the drastic increase in vehicle values in Calendar Year (CY) 2022, the Board of Supervisors decreased the tax rate for vehicles from \$4.40 to \$3.85 per \$100 of assessed value. Since the taxable values for vehicles

	CY 2023 Rate	CY 2024 Rate
Personal Property	\$ 4.40	\$ 4.40
Machinery and Tools	1.50	1.50
Motor Carriers	1.50	1.50
Mobile Homes	0.73	0.73
Aircraft	0.50	0.50

returned to more normal levels, the Board voted to revert the rate back to \$4.40 for CY 2023. Since then, the rates have stayed the same.

Analysis

In FY 2023, the personal property tax revenue increased due to the higher vehicle values, albeit not as much if the tax rate had not decreased. Without the tax rate increase for CY 2023, the County would have experienced a substantial budget shortfall due to the lower, more normal taxable values for vehicles. By returning the tax rate to \$4.40, the County has maintained about the same level of revenue.



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. The majority of this category's revenue comes from sales and use tax and transient occupancy tax. Beginning in FY 2022, the County began levying a cigarette tax. In FY 2024, the County planned to implement a disposal bag tax; however, the tax did not get adopted after receiving negative feedback from some local retailers. In FY 2025, the transient occupancy tax will be increased from 5 to 10 percent, resulting in an additional \$2 million in revenue from people staying at short-term rentals and hotels in the County.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Local Non-Property Taxes					
Sales and Use Tax	\$ 2,422,266	\$ 2,626,818	\$ 2,410,000	\$ 2,410,000	\$ 2,600,000
ATV and Moped Sales Tax	945	1,741	500	500	750
Business Licenses	246,040	249,784	200,000	200,000	220,000
Cell Phone Tax	-	-	-	-	-
Cigarette Tax	51,000	36,069	36,000	36,000	36,000
Consumption Tax	53,969	51,421	50,000	50,000	50,000
Meals Tax	344,523	370,578	300,000	300,000	320,000
Motor Vehicle Licenses	477,868	483,364	475,000	475,000	475,000
Peer-to-Peer Vehicle Sharing Tax	116	66	-	-	-
Plastic Bag Tax	-	-	345,455	345,455	-
Recordation Tax	362,367	325,280	275,000	275,000	290,000
Transient Occupancy Tax	1,567,960	1,976,505	1,600,000	1,600,000	3,600,000
Total - Local Non-Property Taxes	\$ 5,527,054	\$ 6,121,626	\$ 5,691,955	\$ 5,691,955	\$ 7,591,750

Revenues

General Fund

Local Non-Property Taxes (Continued)

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 one percent.

Tax Rate

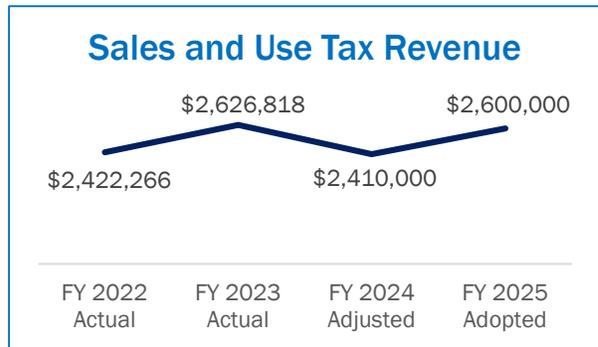
Of the 5.3 percent sales tax rate, 1 percent represents Page County’s share and 4.3 percent is retained by the Commonwealth.

Analysis

Since FY 2021, the County’s sales tax revenue has been above \$2 million. Over the past few years, the County has experienced an increase in sales and use tax revenue due to an increase in tourists and inflated prices.

Inflation can slow consumer spending, and this was a concern for the County heading into FY 2024; however, consumer spending has remained stronger

than expected. Moreover, the higher prices equate to higher sales tax, which has also helped boost revenue. In FY 2024, it is expected that the revenue will exceed the \$2.41 million budget and be closer to the actual amount earned in FY 2022. Consequently, it is estimated that the County will bring in \$2.6 million in FY 2025.



Revenues

General Fund

Local Non-Property Taxes (Continued)

Transient Occupancy Tax (TOT)

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

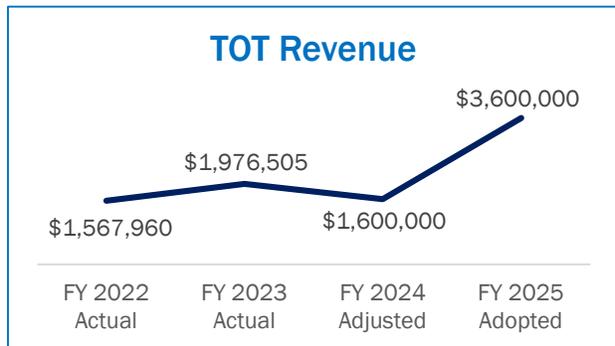
A tax of ten percent is assessed on gross receipts. Three-tenths (30 percent) of the revenue must be used to promote travel and tourism to the County per the Virginia Code. The remaining seventh-tenths (70 percent) is retained by the General Fund and can be spent at the County’s discretion. Prior to FY 2025, the tax rate was five percent of gross receipts.

Analysis

Once the County’s pandemic-related restrictions eased in FY 2021, many tourists chose to vacation at the County’s cabins, which provided privacy as opposed to typical vacation destinations, such as the beach, which can be highly populated. This situation, coupled with the rising popularity of short-term rentals, has resulted in substantial increases in TOT revenue.

Although high inflation and high interest rates

can hinder spending and growth, the County’s TOT revenue has remained strong. In FY 2023, TOT revenue rose by 26 percent. In contrast to the low budget amount for FY 2024, the actual amount is expected to be similar to that of FY 2023. In FY 2025, with the increased tax rate, the County is expecting a drastic increase. The additional revenue will help pay for the County’s rising costs to provide its services.



Revenues

General Fund

Other Local Sources

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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Permits, Fees, and Licenses					
Building Permits	\$ 192,579	\$ 228,244	\$ 190,000	\$ 190,000	\$ 190,000
Zoning Permits	67,585	71,987	50,000	50,000	55,000
In Lieu of Soil Erosion Permits	18,980	19,240	12,000	12,000	12,000
Re-Zoning Permits	5,550	7,800	7,000	7,000	7,000
Soil Erosion Control Permits	23,465	17,550	9,000	9,000	-
Solicitor Permits	-	40	-	-	-
Special Use Permits	36,200	1,400	7,000	7,000	7,000
Storm Water Permits	2,782	48,253	7,000	7,000	7,000
Subdivision Deeds	21,445	15,400	7,000	7,000	7,000
Land Use Application Fees	4,820	4,376	5,000	5,000	5,000
Transfer Fees	1,185	1,229	1,000	1,000	1,000
Animal Licenses	4,992	5,184	5,000	5,000	5,000
Subtotal - Permits, Fees, Licenses	\$ 379,583	\$ 420,703	\$ 300,000	\$ 300,000	\$ 296,000
Court Fines and Forfeitures					
Court E-Summons Fees	\$ 4,047	\$ 4,940	\$ 4,000	\$ 4,000	\$ 4,000
Court Fines and Forfeitures	15,745	20,509	13,000	13,000	15,000
Court Fines Interest	3,348	3,939	2,000	2,000	2,000
Courthouse Maint. Fees (Circ.)	830	1,054	600	600	600
Courthouse Maint. Fees (Dist.)	5,862	5,797	5,700	5,700	5,700
Courthouse Maint. Fees (JDR)	329	920	200	200	200
Courthouse Security Fees	27,024	30,179	20,000	20,000	22,500
DNA Fees	560	976	250	250	250
Miscellaneous Court Fees	15,192	19,322	14,000	14,000	15,000
Subtotal - Court Fines, Forfeitures	\$ 72,937	\$ 87,636	\$ 59,750	\$ 59,750	\$ 65,250
Use of Money and Property					
Investment Interest	\$ 26,668	\$ 593,967	\$ -	\$ 776,299	\$ 500,000
Bank Service Charge	1,262	1,773	-	-	-
Interest Refunds	(288)	(353)	-	-	-
Interest Revenue (GASB 87)	1,491	1,069	-	-	-
Property Rental	80,736	54,235	60,000	60,000	50,000
Subtotal - Use of Money, Property	\$ 109,869	\$ 650,691	\$ 60,000	\$ 836,299	\$ 550,000

Revenues

General Fund

Other Local Sources (Continued)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Charges for Services					
Ambulance and Rescue Services	\$ 534,225	\$ 737,038	\$ 450,000	\$ 450,000	\$ 600,000
Animal Protection	6,988	6,411	6,000	6,000	6,000
Commonwealth's Attorney's Fees	4,664	5,917	4,000	4,000	4,000
Court Appointed Attorney Fees	2,178	1,835	2,000	2,000	2,000
Landfill Tipping Fees	3,494,287	4,175,534	3,943,623	2,915,959	4,000,000
Meals Reimbursement	448	454	500	500	400
Radio Project Reimbursements	-	226,214	-	-	-
Sale of Salvage and Surplus	60,920	39,380	-	1,302	-
Sheriff Fees	2,602	3,117	1,000	1,000	1,000
Work Release and Other Fees	83,339	51,526	42,700	42,700	44,700
Subtotal - Charges for Services	\$ 4,189,651	\$ 5,247,426	\$ 4,449,823	\$ 3,423,461	\$ 4,658,100
Miscellaneous	\$ 166,076	\$ 215,971	\$ 9,125	\$ 190,015	\$ (52,875)
Total - Other Local Sources of Rev.	\$ 4,918,116	\$ 6,622,427	\$ 4,878,698	\$ 4,809,525	\$ 5,516,475

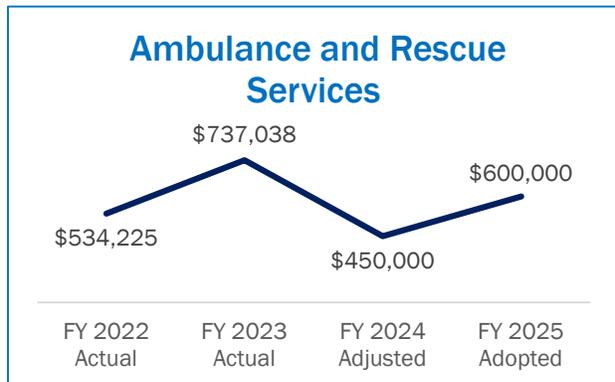
Ambulance and Rescue Services

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.

Analysis

Historically, this program's revenue has hovered around \$450,000 each year, which is why \$450,000 was budgeted for FY 2024. Due to increases in the amount of ambulance transportations, the revenue for FY 2024 will likely be closer to \$600,000; therefore, \$600,000 was budgeted for FY 2025.



Revenues

General Fund

Other Local Sources (Continued)

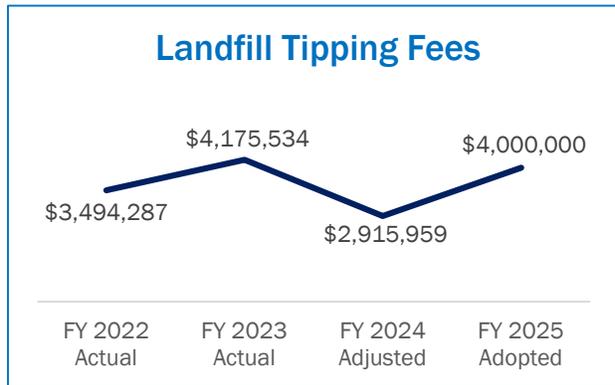
Landfill Tipping Fees

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>.

Analysis

In the middle of FY 2022, BCLF began taking waste from two new major customers, WB Waste and Patriot, which substantially boosted revenue. This additional money went towards the costs associated with the construction of Cell 11. In FY 2023, the new customers brought waste for the full year, resulting in a 19 percent increase. The County expected to collect \$4 million in tipping fees again in FY 2024; however, delays with the opening of Cell 11, equipment



breakdowns, and leachate issues resulted in a significant decrease of 30 percent in revenue. Now that Cell 11 is open, the landfill plans on generating \$4 million in revenue in FY 2025.

National Opioid Settlement Funds

Description

Beginning in FY 2022, the County began receiving settlement funds from Virginia’s Opioid Abatement Authority (OAA). These funds, funneled through the OAA, are related to three national-level opioid settlements involving pharmaceutical distributors, manufacturers, and pharmacies. In FY 2023, the Board of Supervisors passed a resolution to adopt the OAA’s Gold Standard, which stipulates that these funds must be spent entirely spend on opioid abatement. The County plans on using this money to fund the Adult Recovery Court once its grant funding ends. Until then, the money will be saved and held in the General Fund Balance Reserve.

Analysis

From FY 2022 to FY 2039, the County is expected to receive an estimated \$924,202 from the settlement. The annual payment amounts vary from \$16,672 to \$130,162. Since these funds are currently being held in reserve, they are not budgeted In FY 2024 or FY 2025.

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.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Non-Categorical Aid					
Personal Property Tax Relief	\$ 1,640,791	\$ 1,640,791	\$ 1,640,791	\$ 1,640,791	\$ 1,640,791
Communication Tax	349,737	339,587	336,000	336,000	336,000
Mobile Home Titling Tax	26,149	47,923	13,000	13,000	26,000
Motor Vehicle Rental Tax	1,434	1,839	1,500	1,500	1,500
Railroad Rolling Stock Tax	34,045	34,217	34,000	34,000	34,000
Recordation Tax					
Skill Games Tax	3,456	-	-	-	-
School Bond Credit	217,138	220,263	221,223	221,223	221,848
Subtotal - Non-Categorical Aid	\$ 2,272,750	\$ 2,284,620	\$ 2,246,514	\$ 2,246,514	\$ 2,260,139
Shared Expenses					
Comp. Board (Clk. Of Cir. Ct.)	306,037	323,371	364,987	369,723	360,214
Comp. Board (Cmlth's Atty.)	361,184	391,237	383,510	393,864	405,680
Comp. Board (Comm. of Rev.)	183,812	193,710	204,551	206,557	212,754
Comp. Board (Sheriff's Office)	2,358,142	2,488,037	2,635,744	2,685,243	2,765,800
Comp. Board (Treasurer)	150,841	163,095	166,386	168,205	173,251
DOC Stipend	84,960	132,072	120,000	120,000	120,000
Elect. Bd. and Registrar Reimb.	68,659	72,776	78,937	99,807	75,122
Subtotal - Shared Expenses	\$ 3,513,635	\$ 3,764,298	\$ 3,954,115	\$ 4,043,399	\$ 4,112,821

Revenues

General Fund

Commonwealth Aid (Continued)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Categorical Aid					
Crime Prevent. Edu. Outreach	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
DCJS SRO Grant	37,954	120,352	112,316	112,316	103,052
Department of Fire Programs	61,056	58,934	55,000	66,137	55,000
DGIF Grant	14,507	-	-	-	-
DEQ Litter Prevention Grant	15,865	19,024	15,865	15,865	10,900
ICAC Grant	17,634	7,325	10,000	20,000	10,000
Library of Virginia Grant	4,656	41,245	45,441	45,441	11,948
OEMS NG9-1-1 Grant	-	-	-	29,007	-
OEMS Rescue Sq. Assist. Fund	316,419	-	-	-	-
OEMS Rsq. Sq. Assist. Fund (2)	73,845	-	-	-	-
PACA Drug Free Communities Gnt.	7,980	19,428	15,000	15,000	19,000
Pub. Safety Answering Points Gnt.	101,029	88,902	-	-	-
Pub. Safety Answering Points Gnt.	-	2,416	4,000	4,000	4,000
Pub. Safety Answering Points Gnt.	-	-	-	35,000	-
State Police HEAT Grant	-	-	-	12,500	12,500
VA Commission for the Arts Grant	-	3,825	-	4,500	-
VA Juv. Comm. Crime Control Act	1,386	30,076	30,076	30,076	30,076
VDACS AFID Grant	5,132	6,868	-	-	-
VDEM GIS Grant	-	-	-	3,000	-
VDH Four-for-Life Program	26,049	36,603	9,350	9,350	27,000
Victim Witness Assistance Prgm.	19,654	19,946	21,000	21,000	21,000
Other	11,520	31,345	-	-	-
Subtotal - Categorical Aid	\$ 714,686	\$ 491,289	\$ 323,048	\$ 428,192	\$ 304,476
Total - Commonwealth Aid	\$ 6,501,071	\$ 6,540,207	\$ 6,523,677	\$ 6,718,105	\$ 6,677,436

Revenues

General Fund

Commonwealth Aid (Continued)

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 is proportional to its percentage of the statewide total.

Analysis

Throughout the past few years, the annual non-categorical aid from the Commonwealth has been about \$2.2 million. Since the Commonwealth froze the personal property tax relief amount, the County has received annually \$1,640,791 in personal property tax relief. The estimate for the various taxes that the Commonwealth shares with the County remains around \$400,000, and the School Bond Credit typically provides \$220,000 annually. It is likely that this aid will remain around \$2.2 million in future years.



Revenues

General Fund

Commonwealth Aid (Continued)

Shared Expenses

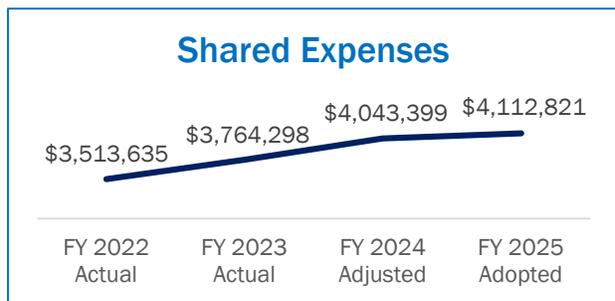
Description

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 when creating the budget. The reimbursement for wages associated with Elections and Voter Registration is based on a formula provided by the General Registrar.

Analysis

The Compensation Board has approved multiple cost of living adjustment (COLA) pay raises and compression raises throughout the past few years, which has resulted in a consistent increase in revenue. A five percent raise was provided at the beginning of FY 2022, FY 2023, and FY 2024. In December 2023, the Compensation Board provided a two percent COLA.



At the beginning of FY 2025, a three percent raise will be provided. Due to a period of high inflation, these raises will likely continue in the near future, which will cause this revenue to continue its steady increase.

Although the Compensation Board does provide additional funds for these raises, it does not entirely compensate for the actual increase in constitutional offices’ personnel costs. For many constitutional office positions, the County supplements the salary provided by the Compensation Board. Consequently, the funds provided for the raises is only for a portion of those salaries. As a result, the County provides the same raise on its supplemental portion of the salary. Additionally, the County typically provides the same raise to County-funded positions within those constitutional offices.

Revenues

General Fund

Commonwealth Aid (Continued)

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 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.

Analysis

In FY 2025, there will be a small decrease due to changes in grant funding. In FY 2023, the SRO Grant provided funding for two positions; however, starting in FY 2024, the grant required a monetary match from the County and the match is increasing by 8 percent in FY 2025. The Library of Virginia Grant is also expected to decrease by nearly 74 percent.



Revenues

General Fund

Federal Aid

Federal Aid is given to the County as either Non-Categorical or Categorical.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Non-Categorical Aid					
Payments in Lieu of Taxes	\$ 194,806	\$ 212,816	\$ 180,000	\$ 180,000	\$ 200,000
Subtotal - Non-Categorical Aid	\$ 194,806	\$ 212,816	\$ 180,000	\$ 180,000	\$ 200,000
Categorical Aid					
ARPA LATCF	\$ -	\$ -	\$ -	\$ 317,504	\$ -
ARPA - Law Enforcement	-	-	-	462,000	-
BJA Bulletproof Vest P'ship Grant	7,678	533	13,000	13,000	-
BJA LOLE Grant	3,076	1,910	6,060	6,060	-
Coronavirus Emgy. Suppl. Fund	33,954	40,293	-	-	-
CRF - Broadband	314,403	-	-	-	-
CRF and ARPA - General & MUR	656,715	3,835,463	-	166,174	-
DCJS Mobile Data Terminal Grant	18,744	-	25,000	25,000	-
DEA Overtime Reimbursement	-	-	-	888	-
DHCD Community Dev. Block Gnt.	192,527	-	-	-	-
DHS Citizen Corps Program Grant	9,754	9,500	17,500	17,500	8,750
DHS State Homeland Sec. Prgm.	50,000	24,746	21,680	21,680	-
DHS State Homeland Sec. Prgm.	-	7,500	7,500	7,500	7,500
DOJ Adult Recovery Court Grant	133,931	140,682	180,000	180,000	180,000
DOJ COPS CIT Grant	-	-	-	350,000	350,000
DOJ COPS De-Escalation Grant	-	115,586	200,000	328,910	128,910
DOJ COPS Hiring Grant	134,711	174,451	278,309	278,309	-
DOJ COSSAP Grant	9,953	1,030	200,000	200,000	589,000
DOJ Opioid Abuse Grant	88,644	233,091	366,000	366,000	-
Emergency Mgmt. Planning Grant	6,416	200	-	-	-
Gnd. Transportation Safety Grant	7,520	10,016	20,000	20,000	20,000
HRSA COVID-19 Provider Relief	19,282	534	-	-	-
Victim Witness Assistance Prgm.	45,888	46,540	49,000	49,000	44,100
Youth Engagement Grant	5,450	58,314	45,107	45,107	-
Other	1,400	4,400	2,736	2,736	700
Subtotal - Categorical Aid	\$ 1,740,046	\$ 4,704,789	\$ 1,431,892	\$ 2,857,368	\$ 1,328,960
Total - Federal Aid	\$ 1,934,852	\$ 4,917,605	\$ 1,611,892	\$ 3,037,368	\$ 1,528,960

Revenues

General Fund

Federal Aid (Continued)

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.

Analysis

The estimated revenue for payments in lieu of taxes was increased to \$200,000 for the FY 2025 budget to reflect the higher payments received in prior years. This amount typically increases each year; therefore, the revenue estimate will likely be increased again in future budgets.

Categorical Aid

Description

Categorical Aid must be used for Federal-designated programs or purposes. This aid includes various grant programs and the Federal Government's funding for the County's local administration of the Victim and Witness Assistance Program. From FY 2022 to FY 2024, this aid included money received from the Coronavirus Aid, Relief, and Economic Security (CARES) Act's Coronavirus Relief Fund and the American Rescue Plan Act's State and Local Fiscal Recovery Funds (SLFRF).

Analysis

Throughout the past few years, Federal Categorical Aid has increased due to new grants, the CRF, and the SLFRF; however, in FY 2024, this aid decreased drastically as the remaining of the pandemic-related funds were spent. In FY 2025, changes to some grants will further reduce this aid. The County will longer receive funds from the COPS Hiring Grant, which previously supported three sheriff deputy positions for three years. The last of those grant funds were requested in FY 2024; therefore, no revenue will come from this grant in FY 2025. Additionally, the DOJ's Adult Recovery Court grant is ending during FY 2025, but the County has applied for another multi-year grant to replace it.

Revenues

General Fund

Other Financing Sources

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Other Financing Sources					
Debt Proceeds	\$ 16,642,000	\$ -	\$ -	\$ -	\$ -
Lease Issuance Proceeds	-	272,009	-	-	-
Use of Fund Balance Reserve	-	-	1,398,385	7,471,055	3,091,368
Total - Other Financing Sources	\$ 16,642,000	\$ 272,009	\$ 1,398,385	\$ 7,471,055	\$ 3,091,368

Use of Fund Balance Reserve

Description

Other Financial Sources include debt proceeds, lease issuance proceeds, and the General Fund Balance Reserve. Debt and lease proceeds come from bond issuances, loans, or leases, while the General Fund Balance Reserve consists of unspent revenues that accumulate at the end of the fiscal year. Restricted reserves are set aside for specific purposes and remain restricted, whereas unrestricted reserves can be used for nonrecurring expenses, such as capital improvement projects (CIP). During the fiscal year, the Board of Supervisors may approve spending requests from departments. These requests often involve using leftover restrict funds to meet remaining grant program obligations or leftover unrestricted funds for unexpected, nonrecurring expenses.

Analysis

Although usage of the General Fund Balance Reserve is budgeted each year, the County normally earns enough revenue in excess of the budgeted estimates to render the Reserve unneeded. This, however, may not be the case for FY 2024 and FY 2025 since the approved usage is substantially larger.

For FY 2024, the County has allocated nearly \$1.4 million of the General Fund Balance Reserve for County CIP projects, including landfill equipment, an ambulance, and parking lot repairs. Some of the mid-year appropriations of the Reserve include \$3.4 million for the local match for the last-mile broadband project, \$732,974 for school faculty and staff raises, \$713,405 for a stormwater project at Battle Creek Landfill, and \$100,000 for three new Fire-EMS positions.

Major uses of the Reserve in FY 2025 include \$1.56 million to fund the remaining portion of the County’s local match for the broadband project, \$400,000 to reconfigure the Stanley Plaza building for Fire-EMS offices, and \$147,192 to purchase an ambulance.

Revenues

General Fund

Outbound Transfers from the General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Outbound Transfers from General Fund					
Virginia Public Assistance Fund	\$ (482,839)	\$ (624,829)	\$ (740,900)	\$ (740,900)	\$ (705,669)
Children's Services Act Fund	(411,396)	(843,259)	(727,247)	(878,091)	(778,628)
Tourism Fund	(940,776)	(1,185,903)	(960,000)	(960,000)	(1,080,000)
School Operating Fund	(14,912,416)	(11,153,810)	(10,985,292)	(11,895,258)	(12,218,266)
School Capital Projects Fund	-	(433,655)	-	-	-
County Capital Projects Fund	(1,657,700)	(871,934)	(1,398,385)	(5,109,973)	(2,440,500)
Landfill Construction Fund	(564,674)	(1,264,070)	-	-	-
Total - Outbound Transfers	\$ (18,969,801)	\$ (16,377,460)	\$ (14,811,824)	\$ (19,584,222)	\$ (17,223,063)

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, Tourism 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, Economic Development and Tourism, 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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Local Sources					
Transfer from General Fund	\$ 482,839	\$ 624,829	\$ 740,900	\$ 740,900	\$ 705,669
Charges for Services	12,142	6,995	-	-	-
Subtotal - Local Sources	\$ 494,981	\$ 631,824	\$ 740,900	\$ 740,900	\$ 705,669
Commonwealth Aid	\$ 850,055	\$ 948,805	\$ 1,466,817	\$ 1,466,817	\$ 1,599,787
Federal Aid	\$ 1,523,909	\$ 1,602,263	\$ 2,416,205	\$ 2,416,205	\$ 2,731,867
Total - VA Public Assistance Fund	\$ 2,868,945	\$ 3,182,892	\$ 4,623,922	\$ 4,623,922	\$ 5,037,323

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

To improve hiring and retention, the County increased the transfer budget to DSS by \$140,900 in FY 2024 to provide pay raises at the start of the fiscal year. Although the State contributed to the cost of these raises, it only began funding them in December 2023, leaving the County to cover more of the cost initially. In FY 2025, the State will fully fund the raises for the entire year, which resulted in a smaller transfer amount from the General Fund.

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

Commonwealth Aid will rise in FY 2025 to support a three percent pay raise and an increase in foster care cases. Federal Aid will also grow due to a higher number of child care assistance cases.

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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Transfer from General Fund	\$ 411,396	\$ 843,259	\$ 727,247	\$ 878,091	\$ 778,628
Commonwealth Aid	\$ 676,718	\$ 1,525,591	\$ 1,829,211	\$ 1,829,211	\$ 1,828,367
Total - CSA Fund	\$ 1,088,114	\$ 2,368,850	\$ 2,556,458	\$ 2,707,302	\$ 2,606,995

Revenues

Children's Services Act Fund

Transfer from General Fund

Description

The County is required to provide funding for a portion of CSA's expenditures. As expenses are incurred, funds are transferred from the General Fund to the CSA Fund. Depending on the type of service provided, the County will transfer and pay for 14.33 to 35.82 percent of the expense.

Analysis

Due to fluctuating case numbers and costs, estimating CSA's expenditures can be challenging. To address this, the County overestimates CSA's budget each year to ensure sufficient funds are available if costs increase. In the past few years, however, the number of cases and costs have risen, and supplemental transfers from the General Fund have been needed. In FY 2023 and FY 2024, higher service costs led to annual transfers exceeding \$800,000. For FY 2025, the County reduced the transfer amount below \$800,000, anticipating a decrease in the required services; however, several new cases were referred to CSA at the end of FY 2024. It is expected costs will increase again, likely necessitating a supplemental appropriation in FY 2025.

Commonwealth Aid

Description

Depending on the case's type of service provided, the Commonwealth pays for 64.18 to 85.67 percent of the expense.

Analysis

The budgeted amount of Commonwealth Aid is based on the County's estimate of CSA expenditures. Typically, actual expenditures are lower than budgeted, resulting in the County receiving less aid than planned. However, the increase in cases over recent fiscal years has driven up costs, leading to higher State reimbursements. Given that case numbers are unlikely to decrease, this elevated level of aid is expected to continue.

Revenues

Tourism Fund

The **Tourism Fund** is a Special Revenue Fund designated for restricted-use Transient Occupancy Tax (TOT) funds. In FY 2025, the TOT rate was increased from five to ten percent of gross receipts. According to Virginia Code, 60 percent of the first five percent of gross receipts must be used exclusively for tourism, while the remaining TOT can be allocated to any government expense. TOT revenue is initially collected in the General Fund, with the restricted portion subsequently transferred to the Tourism Fund.

The Tourism Fund was established in FY 2023 to simplify tracking of the restricted TOT funds, which were previously managed entirely within the General Fund. Consequently, no separate budget was adopted for the Tourism Fund before FY 2023.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Local Sources					
Transfer from General Fund	\$ 940,776	\$ 1,185,903	\$ 960,000	\$ 960,000	\$ 1,080,000
Expenditure Refunds	-	-	-	5,000	-
Subtotal - Local Sources	\$ 940,776	\$ 1,185,903	\$ 960,000	\$ 965,000	\$ 1,080,000
Commonwealth Aid					
Virginia Tourism Corp. Grants	\$ -	\$ 15,000	\$ -	\$ 82,500	\$ -
Federal Aid					
ARPA	\$ -	\$ 45,000	\$ -	\$ 48,247	\$ -
Other Financing Sources					
Use of Fund Balance Reserve	\$ -	\$ -	\$ -	\$ 75,866	\$ -
Total - Tourism Fund	\$ 940,776	\$ 1,245,903	\$ 960,000	\$ 1,171,613	\$ 1,080,000

Transfer from General Fund

Description

All TOT revenue is first collected in the General Fund. 60 percent of the first five percent of gross receipts, representing 30 percent of the total TOT revenue, is then transferred to the Tourism Fund.

Analysis

The budgeted transfer from the General Fund is based on the estimated TOT revenue. Given the steady increase in this revenue over recent years, the actual transfer for FY 2024 is likely to exceed the budgeted amount. Although the tax rate has doubled in FY 2025, the restricted portion remains at 60 percent of the first five percent of gross receipts. As a result, the budgeted transfer for FY 2025 is expected to be similar to the amounts collected in FY 2023 and anticipated for FY 2024.

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). This revenue funds equipment and referee payments. Since FY 2022, new programs have helped boost the revenue to over \$30,000, and It is expected that these programs will continue generating at least \$30,000 in FY 2025.

	FY 2022		FY 2023		FY 2024		FY 2024		FY 2025	
	Actual		Actual		Adopted		Adjusted		Adopted	
Local Sources										
Charges for Services	\$	25,037	\$	34,660	\$	20,000	\$	30,000	\$	30,000
Dick's Sporting Goods Grant		-		3,000		-		-		-
Total - Recreation Fund	\$	25,037	\$	37,660	\$	20,000	\$	30,000	\$	30,000

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.

In FY 2022, the Airport Authority refinanced its debt and no longer required the County to act as a fiduciary for its hangar rent. In FY 2023, the County paid the remaining rent revenue to the Authority. Since all rent has been transferred, no budget was adopted for FY 2024 or FY 2025.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Local Sources					
Hangar Rent	\$ 73,385	\$ -	\$ -	\$ -	\$ -
Other Financing Sources					
Use of Fund Balance Reserve	\$ -	\$ 127	\$ -	\$ -	\$ -
Total - Airport Hangar Fund	\$ 73,385	\$ 127	\$ -	\$ -	\$ -

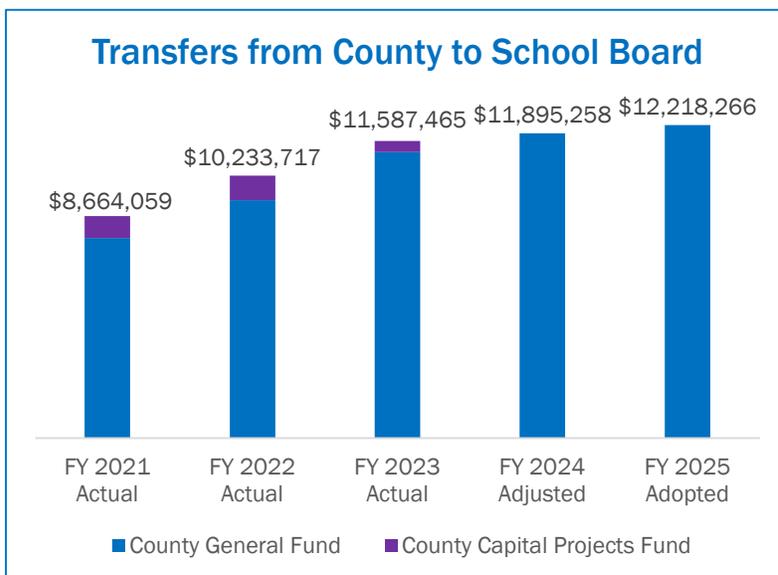
Revenues

School Funds

The School Board, a Component Unit of the County, manages the [School Operating Fund](#), [School Cafeteria Fund](#), and [School Capital Improvement Projects \(CIP\) Fund](#). Both the Operating and Cafeteria Funds receive local non-tax revenue and Categorical Aid from the Commonwealth and Federal Government. Additionally, the Operating Fund receives State sales tax revenues and transfers from the County's General Fund and occasionally the County Capital Projects Fund. In FY 2023 and FY 2024, the School CIP Fund received funds from the Commonwealth and Federal governments for capital projects.

The following information and tables summarize the School Board's revenue budgets for the School Operating Fund, School Cafeteria Fund, and School CIP Fund. These were adopted by the County's Board of Supervisors on May 6, 2024. For more information and detailed versions of these budgets, please visit <http://www.pagecounty.k12.va.us/o/pcps/page/finance-and-budget>. Annual transfer amounts from the County to the School Board are shown in the graph below.

In FY 2021, the actual transfer amount was significantly less than the budgeted amount of \$10,351,160 due to reduced expenses caused by pandemic-related school closures. In FY 2022, the County transferred \$10,233,717 to the School Board. The majority of these funds were used to provide a five percent pay raise for school faculty and staff. Of the \$10 million transfer, \$949,884 was transferred from the County's Capital Projects Fund to repave multiple school



parking lots, purchase classroom furniture, and purchase playground equipment. In both FY 2023 and FY 2024, the transfer amount was increased to provide school faculty and staff an additional 5% raise. FY 2023 also saw a mid-year transfer increase for bonuses and new lights for the high school softball fields. In FY 2025, the transfer amount increased to fund a three percent raise for school faculty and staff, higher health insurance costs, and increased maintenance costs.

Revenues

School Funds

School Operating Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Local Sources					
Transfer from General Fund	\$ 14,912,416	\$ 11,153,810	\$ 10,985,292	\$ 11,895,258	\$ 12,218,266
Transfer from Co. Cap. Proj. Fund	949,884	-	-	-	-
E-Rate Reimbursement	135,638	-	150,000	150,000	150,000
Medicaid	255,601	331,971	150,000	150,000	150,000
Payments from Other County	3,310	-	-	-	-
Rebates and Refunds	93,319	192,719	40,000	40,000	40,000
Rent	69,899	71,210	45,000	45,000	45,000
Tuition	51,265	96,394	155,000	155,000	155,000
Other Local Sources of Revenue	62,355	79,163	75,000	75,000	75,000
Subtotal - Local Sources	\$ 16,533,687	\$ 11,925,267	\$ 11,600,292	\$ 12,510,258	\$ 12,833,266
Commonwealth Aid					
Sales Tax	\$ 4,981,432	\$ 4,692,203	\$ 4,461,265	\$ 4,461,265	\$ 4,384,206
At-Risk	2,098,590	1,870,527	2,361,432	2,361,432	2,104,555
Basic Aid	10,265,189	10,593,212	11,893,653	11,893,653	13,646,320
Lottery	826,828	797,505	827,926	827,926	762,432
No Loss Funding	-	1,076,475	-	-	-
SOL Training	58,603	57,154	62,220	62,220	55,048
Special Education	828,041	1,026,515	1,061,790	1,061,790	1,192,093
Teacher Retirement Benefits	1,456,701	1,555,565	1,586,560	1,586,560	1,599,663
Textbooks	218,648	261,327	270,307	270,307	306,423
Vocational Education	575,091	616,880	676,159	676,159	525,554
Other Commonwealth Aid	3,575,761	4,744,157	4,022,797	5,560,315	3,207,431
Subtotal - Commonwealth Aid	\$ 24,884,884	\$ 27,291,520	\$ 27,224,109	\$ 28,761,627	\$ 27,783,725
Federal Aid					
CARES Act and ARPA	\$ 5,412,769	\$ 829,403	\$ 2,104,837	\$ 2,104,837	\$ -
Title I	762,793	970,765	872,958	872,958	872,958
Title II	99,843	135,948	128,527	128,527	128,527
Title IV	70,545	63,436	64,223	64,223	64,223
Title VI	673,174	710,427	722,578	722,578	761,061
Other Federal Aid	122,740	144,017	130,635	130,635	197,880
Subtotal - Federal Aid	\$ 7,141,864	\$ 2,853,996	\$ 4,023,758	\$ 4,023,758	\$ 2,024,649
Total - School Operating Fund	\$ 48,560,435	\$ 42,070,783	\$ 42,848,159	\$ 45,295,643	\$ 42,641,640
Outbound Transfers from School Operating Fund					
Transfer to School CIP Fund	\$ -	\$ (36,180)	\$ -	\$ -	\$ -
Subtotal - Outbound Transfers	\$ -	\$ (36,180)	\$ -	\$ -	\$ -
Net Revenue - School Op. Fund	\$ 48,560,435	\$ 42,034,603	\$ 42,848,159	\$ 45,295,643	\$ 42,641,640

Revenues

School Funds

School Cafeteria Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Local Sources					
Food Service	\$ 20,198	\$ 67,600	\$ -	\$ -	\$ -
Other Local Sources of Revenue	130	146	-	-	-
Subtotal - Local Sources	\$ 20,328	\$ 67,746	\$ -	\$ -	\$ -
Commonwealth Aid	\$ 54,512	\$ 28,514	\$ 74,177	\$ 74,177	\$ 44,541
Federal Aid	\$ 1,762,426	\$ 1,774,046	\$ 2,092,630	\$ 2,092,630	\$ 2,092,630
Use of Fund Balance Reserve	\$ -	\$ -	\$ -	\$ 102,131	\$ -
Total - School Cafeteria Fund	\$ 1,837,266	\$ 1,870,306	\$ 2,166,807	\$ 2,268,938	\$ 2,137,171

School CIP Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Local Sources					
Transfer from General Fund	\$ -	\$ 433,655	\$ -	\$ -	\$ -
Transfer from School Op. Fund	-	36,180	-	-	-
Subtotal - Local Sources	\$ -	\$ 469,835	\$ -	\$ -	\$ -
Commonwealth Aid	\$ -	\$ 1,805,817	\$ -	\$ 1,805,817	\$ -
Federal Aid	\$ -	\$ 2,241,994	\$ -	\$ 693,076	\$ -
Total - School CIP Fund	\$ -	\$ 4,517,646	\$ -	\$ 2,498,893	\$ -

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. Occasionally, the County will receive grant funds for its capital projects; for example, the County received the NG9-1-1 Grant for its radio project and the RSAF Grant for its upcoming ambulance purchase.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Local Sources					
Transfer from General Fund	\$ 1,657,700	\$ 871,934	\$ 1,398,385	\$ 5,109,973	\$ 2,440,500
Investment Interest	3,173	2,474	-	-	-
Sale of Salvage and Surplus	37,000	200	-	-	-
Subtotal - Local Sources	\$ 1,697,873	\$ 874,608	\$ 1,398,385	\$ 5,109,973	\$ 2,440,500
Commonwealth Aid					
VAOEMS RSAF Grant	\$ -	\$ -	\$ 157,000	\$ 157,000	\$ 142,500
VAOEMS NG911 Grant	189,949	2,048	-	-	-
Subtotal - Commonwealth Aid	\$ 189,949	\$ 2,048	\$ 157,000	\$ 157,000	\$ 142,500
Other Financing Sources					
Debt Proceeds	\$ 614,067	\$ -	\$ -	\$ -	\$ -
Use of Fund Balance Reserve	1,930,180	2,645,043	271,656	1,407,955	147,192
Subtotal - Other Financing Sources	\$ 2,544,247	\$ 2,645,043	\$ 271,656	\$ 1,407,955	\$ 147,192
Total - Capital Projects Fund	\$ 4,432,069	\$ 3,521,699	\$ 1,827,041	\$ 6,674,928	\$ 2,730,192
Outbound Transfers from County Capital Projects Fund					
Transfer to Landfill Constr. Fund	\$ -	\$ (168,154)	\$ -	\$ -	\$ -
Transfer to School Operating Fund	(949,884)	-	-	-	-
Subtotal - Outbound Transfers	\$ (949,884)	\$ (168,154)	\$ -	\$ -	\$ -
Net Revenue - Cap. Projects Fund	\$ 3,482,185	\$ 3,353,545	\$ 1,827,041	\$ 6,674,928	\$ 2,730,192

Revenues

Capital Projects Fund

Local Sources

Description

Local sources include transfers from the General Fund, interest on invested cash, and proceeds from sold or disposed assets. The majority of these funds come from General Fund transfers.

Analysis

Since FY 2024, the General Fund transfer has increased to support the County's local match for the last-mile regional broadband project, with over \$3.4 million budgeted in FY 2024 and \$1.56 million in FY 2025. The remaining \$880,500 budgeted for FY 2025 is allocated for regular capital projects, including renovating the Stanley Plaza building for Fire-EMS offices, purchasing an ambulance, and repairing landfill equipment.

Other Financing Sources

Description

Other financing sources include debt proceeds and usages of the Capital Projects Fund Balance Reserve. Debt proceeds typically come from lease purchase agreements or bond issuances, while the Reserve consists of unspent debt proceeds and unspent transfers from the General Fund.

Analysis

In FY 2021, the County received \$6.95 million from a lease purchase agreement to fund the public safety radio project. Since the entire amount was not spend by the end of the fiscal year, \$1.9 million was carried over and used in FY 2022, \$2.6 million in FY 2023, and \$1.3 million in FY 2024. The remaining carryover in FY 2024 was to finish projects started in FY 2023, like the CAMA software installation for the Commissioner of the Revenue. In FY 2025, funds will be carried over from the Reserve for the delayed ambulance purchase.

Outbound Transfers

Description

Recent outbound transfers have consisted of transfers to the School Board and the County's Landfill Construction Fund for various capital projects.

Analysis

In FY 2022, the County transferred funds to the School Board to repave parking lots, purchase classroom furniture, and purchase playground equipment. In the following year, the County transferred \$168,154 of the Capital Projects Fund Balance to the Landfill Construction Fund for additional excavation during the Cell 11 project.

Revenues

Landfill Construction Fund

The **Landfill Construction Fund** accounts for the revenue that funds Battle Creek Landfill’s (BCLF) Cell 11 planning and construction. Most of the revenue is debt proceeds; however, this Fund also has received transfers from the General Fund and Capital Projects Fund. Debt proceeds were used to pay Kanawha Stone Company, the contractor in charge of the new cell’s construction, while the transfers were used for additional excavation.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Local Sources					
Transfer from General Fund	\$ 564,674	\$ 1,264,070	\$ -	\$ -	\$ -
Transfer from Cap. Proj. Fund	-	168,154	-	-	-
Investment Interest	-	132,576	-	18,145	-
Subtotal - Local Sources	\$ 564,674	\$ 1,564,800	\$ -	\$ 18,145	\$ -
Other Financing Sources					
Debt Proceeds	\$ -	\$ 6,870,000	\$ -	\$ -	\$ -
Use of Fund Balance Reserve	-	-	-	244,395	-
Subtotal - Other Financing Sources	\$ -	\$ 6,870,000	\$ -	\$ 244,395	\$ -
Total - Landfill Construction Fund	\$ 564,674	\$ 8,434,800	\$ -	\$ 262,540	\$ -

Local Sources

Description

Local sources include transfers from the General Fund and Capital Projects Fund and interest on invested cash.

Analysis

In FY 2022, the County transferred \$564,674 in unspent landfill tipping fee revenue from the General Fund to the Landfill Construction Fund for cell construction. In FY 2023, additional funds were transferred from both the General Fund and Capital Project Fund Balance Reserves for extra excavation during the Cell 11 project. In FY 2024, investment interest revenue covered engineering fees for Cell 11. Now that the construction of Cell 11 is complete, nothing has been budgeted for FY 2025.

Other Financing Sources

Description

Other financing sources include usages of the Fund Balance Reserve and debt proceeds from lease purchase agreements and bond issuances.

Analysis

In FY 2023, the County issued bonds to Bank of Clarke County to pay for the construction of Cell 11. At the end of FY 2023, the unspent portion of these debt proceeds closed into to Landfill Construction Fund Balance Reserve and were carried over into FY 2024 to finish the construction project.

Expenditures

The County's expenditures are distributed across various funds, primarily within the General Fund. Some departments are budgeted in multiple funds. Each expenditure section specifies the fund at the top of the budget table.

Departments are grouped into spending categories, such as General Government Administration, Public Safety and Judicial Administration, Public Works, Health and Welfare, Education, Recreation and Culture, Community Development, Non-Departmental, and Capital Expenditures. Expenditures funded by the Coronavirus Relief Fund (CRF) and the American Rescue Plan Act (ARPA) are grouped in the Reserve section for budgeting purposes; however, they are reclassified to the relevant department's expenses in the audited financial statements.

A significant amount of the County's expenditures is funded with State, Federal, and grant funds. For example, the salaries for Compensation Board employees are partially funded by the State, as noted in each constitutional office's staffing section. Grant-funded expenditures are listed separately in grant-specific lines, even if those expenses are regular operating costs that could otherwise be classified within standard expense lines. Grant lines may also include locally-funded cash matches, meaning County-funded contributions toward projects that are partially grant-funded.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Total Expenditures					
General Fund	\$ 40,068,560	\$ 33,027,339	\$ 31,473,779	\$ 34,324,782	\$ 34,051,926
Virginia Public Assistance Fund	2,868,943	3,182,892	4,623,922	4,623,922	5,037,323
Children's Services Act Fund	1,088,113	2,368,848	2,556,458	2,707,302	2,606,995
Tourism Fund	-	671,431	960,000	1,171,613	1,080,000
Recreation Fund	18,543	34,871	20,000	30,000	30,000
Airport Hangar Fund	152,270	126	-	-	-
School Operating Fund	48,560,433	42,034,402	42,848,159	45,295,643	42,641,640
School Cafeteria Fund	1,589,582	2,102,101	2,166,807	2,268,938	2,137,171
School CIP Fund	-	2,833,459	-	2,498,893	-
Capital Projects Fund	3,482,185	3,353,545	1,827,041	6,674,928	2,730,192
Landfill Construction Fund	-	7,853,412	-	262,540	-
Total Expenditures	\$ 97,828,629	\$ 97,462,426	\$ 86,476,166	\$ 99,858,561	\$ 90,315,247

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General Government Administration Summary

Budget

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
General Fund					
Board of Supervisors	\$ 124,462	\$ 91,347	\$ 107,559	\$ 108,088	\$ 107,894
Commissioner of the Revenue	556,988	611,267	628,928	634,428	904,618
County Administrator	367,988	430,260	439,290	444,178	463,367
County Attorney	61,959	37,262	88,000	88,000	52,000
Elections and Voter Registration	211,249	205,833	267,231	291,408	270,851
Finance	332,255	334,167	370,214	411,569	449,286
Human Resources	220,395	252,630	422,422	447,545	619,101
Information Technology	561,172	275,405	298,500	461,198	488,148
Treasurer	605,836	625,475	639,851	645,240	659,600
Total Expenditures	\$ 3,042,304	\$ 2,863,646	\$ 3,261,995	\$ 3,531,654	\$ 4,014,865

Staffing

	FY 2022		FY 2023		FY 2024		FY 2025	
	FT	PT	FT	PT	FT	PT	FT	PT
Board of Supervisors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commissioner of the Revenue	6.00	3.00	7.00	1.00	7.00	1.00	7.00	3.00
County Administrator	3.00	0.00	3.00	1.00	3.00	1.00	3.00	1.00
Elections and Voter Registration	1.00	6.00	1.00	6.00	1.00	5.00	1.00	5.00
Finance	2.50	0.00	2.50	0.00	3.50	0.00	3.50	0.00
Human Resources	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00
Information Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Treasurer	6.00	1.00	6.00	1.00	6.00	1.00	6.00	2.00
Total	19.50	10.00	20.50	9.00	21.50	8.00	21.50	11.00

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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, 2022 and will end December 31, 2025. The term for the other three Supervisors is January 1, 2024, through December 31, 2027.

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 Monday 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. Meeting agendas and minutes are available to the public online at www.pagecounty.virginia.gov/AgendaCenter. Livestream broadcasts of meetings and video recordings of past meetings can be accessed online at <https://www.pagecounty.virginia.gov/392/Watch-Meetings-Videos>. Additional information about the Board, including general contact information, can be found at 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 two main objectives for FY 2025.

Objective 1

Description: Increase revenue to fund service expansions without burdening County residents with higher taxes.

Related County Strategic Goal: 11. Provide community facilities and human services that are efficient, progressive, accessible, and responsive to the needs of the community.

Measure: Property and non-property tax rates.

In CY 2024, property tax rates will remain unchanged. To fund emergency service expansions and rising costs, the Board of Supervisors doubled the transient occupancy tax (TOT) from five to ten percent. This tax is typically paid by tourists who stay in short-term rentals. By leveraging the growing local tourism industry, the higher TOT rate will generate the needed additional revenue without raising taxes on County residents.

Objective 2

Description: Continue encouraging the County’s economic growth.

Related County Strategic Goal: 6. Encourage and develop a diverse and viable local economy compatible with the County’s rural character.

Measure: Number of ordinance amendments, rezonings, and special use permits.

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.

Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual
Meetings	12	16	14	12	11
Work Sessions	12	16	16	10	13
Resolutions	20	5	10	12	11
Ordinance Amendments	0	5	6	5	1
Rezonings	1	2	2	2	7
Special Use Permits	1	7	9	3	4

Board of Supervisors

Budget – General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Expenditure Summary					
Personnel	\$ 84,424	\$ 67,163	\$ 67,559	\$ 68,088	\$ 65,494
Operations and Maintenance	40,038	24,184	40,000	40,000	42,400
Total Expenditures	\$ 124,462	\$ 91,347	\$ 107,559	\$ 108,088	\$ 107,894
Personnel Detail					
Salaries	\$ 45,038	\$ 36,038	\$ 37,695	\$ 38,135	\$ 39,605
FICA Taxes	2,522	2,011	2,884	2,973	3,029
Health Insurance	36,864	29,114	26,980	26,980	22,860
Total - Personnel	\$ 84,424	\$ 67,163	\$ 67,559	\$ 68,088	\$ 65,494
Operations and Maintenance Detail					
Advertising	\$ 4,810	\$ 4,121	\$ 4,500	\$ 4,500	\$ 5,000
Books and Subscriptions	148	81	500	500	300
Contractual Services	14,824	15	8,000	8,000	5,000
Conventions and Education	1,061	-	1,500	1,500	2,000
Dues and Associations	5,491	5,443	5,800	5,800	5,800
Employee Events	419	138	5,000	5,000	6,500
Meals and Lodging	1,168	788	1,000	1,000	1,500
Mileage	260	-	-	-	500
Postal Services	68	-	500	500	500
Printing and Binding	4,877	6,743	5,000	5,000	7,000
Public Office Liability Insurance	6,534	6,508	8,000	8,000	8,000
Miscellaneous	378	347	200	200	300
Total - Operations and Maintenance	\$ 40,038	\$ 24,184	\$ 40,000	\$ 40,000	\$ 42,400

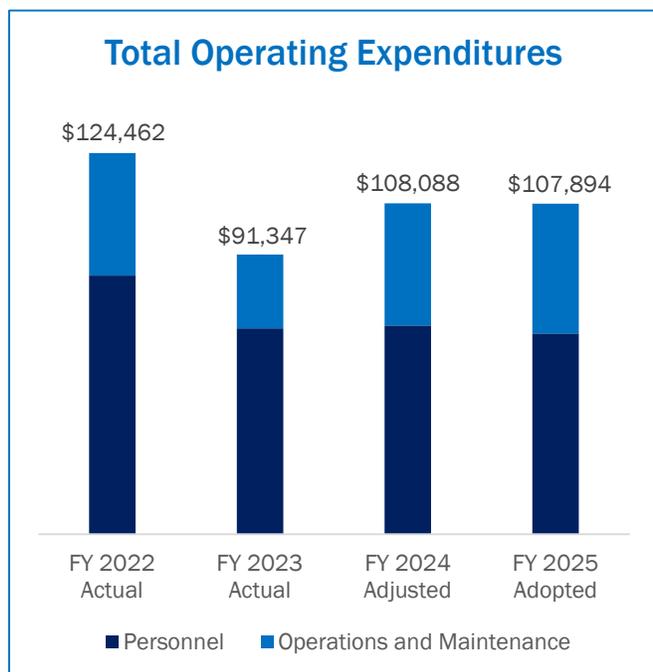
Board of Supervisors

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 appointee’s position. For example, the appointed County Administrator position is included in the count for the County Administration department.

Budget Analysis

Since FY 2023, expenditures have decreased due to some supervisors choosing less expensive health insurance plans and lower costs for contractual services. In FY 2022, the Board utilized the Berkeley Group for consulting on the solar ordinance, but these services were no longer needed after FY 2022. It is expected that this budget will remain around \$100,000 in future years.



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

Objective

Description: [Generate additional revenue](#) for the County so it can afford costs during this period of high inflation.

Related County Strategic Goal: 11. Provide community facilities and human services that are efficient, progressive, accessible, and responsive to the needs of the community.

Measure: In FY 2022, the County created a local cigarette tax, which is expected generate \$50,000 annually.

Performance Measures

	TY 2020 Actual	TY 2021 Actual	TY 2022 Actual	TY 2023 Actual
Real Estate				
Parcels of Land	23,000	21,533	21,755	21,953
Real Estate Transfers	1,979	2,510	2,513	2,681
Tax Relief and Veteran Applications	376	355	268	348
Reassessment and New Constr.	844	1,009	1,138	1,740
Personal Property				
Personal Property Assessments	36,601	36,353	37,020	37,451
PPTRA Compliance	24,512	24,152	24,366	24,345
Vehicle License Fees Assessed	16,787	16,540	16,988	16,862
State Income				
State Tax Returns Processes	480	457	400	430
Estimate State Tax Assessments	181	172	171	123
Other				
Business License Accounts	847	895	926	1,000
Excise Tax Accounts	235	268	315	376

Commissioner of the Revenue

Budget – General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Expenditure Summary					
Personnel	\$ 517,622	\$ 541,156	\$ 561,066	\$ 566,566	\$ 636,749
Operations and Maintenance	37,039	70,111	67,862	67,862	67,869
Total Expenditures	\$ 554,661	\$ 611,267	\$ 628,928	\$ 634,428	\$ 704,618
Personnel Detail					
Salaries	\$ 355,592	\$ 372,506	\$ 392,127	\$ 396,705	\$ 415,351
Part-Time Wages	14,906	5,235	5,313	5,313	45,313
FICA Taxes	25,808	25,591	30,403	30,753	35,241
Retirement Contributions	41,785	42,624	43,800	44,311	47,019
Health Insurance	74,922	90,193	84,169	84,169	88,260
Group Term Life Insurance	4,609	5,007	5,254	5,315	5,565
Total - Personnel	\$ 517,622	\$ 541,156	\$ 561,066	\$ 566,566	\$ 636,749
Operations and Maintenance Detail					
Advertising	\$ -	\$ -	\$ 500	\$ 500	\$ 500
Books and Subscriptions	1,577	1,287	600	600	600
Contractual Services	20,348	56,227	47,962	47,962	45,969
Conventions and Education	2,325	2,990	4,500	4,500	4,500
Dues and Associations	1,360	1,375	1,800	1,800	1,800
Meals and Lodging	3,148	2,422	3,500	3,500	3,500
Mileage	319	338	500	500	500
Postal Services	3,786	4,779	5,000	5,000	7,000
Printing and Binding	1,599	375	1,500	1,500	1,500
Repairs and Maintenance	-	-	2,000	2,000	2,000
Miscellaneous	2,577	318	-	-	-
Total - Operations and Maintenance	\$ 37,039	\$ 70,111	\$ 67,862	\$ 67,862	\$ 67,869
Net Cost of Personnel					
Total Personnel Cost	\$ 517,622	\$ 541,156	\$ 561,066	\$ 566,566	\$ 636,749
Less: Commonwealth Aid	183,812	193,710	204,551	206,557	212,754
Net Cost	\$ 333,810	\$ 347,446	\$ 356,515	\$ 360,009	\$ 423,995

Commissioner of the Revenue

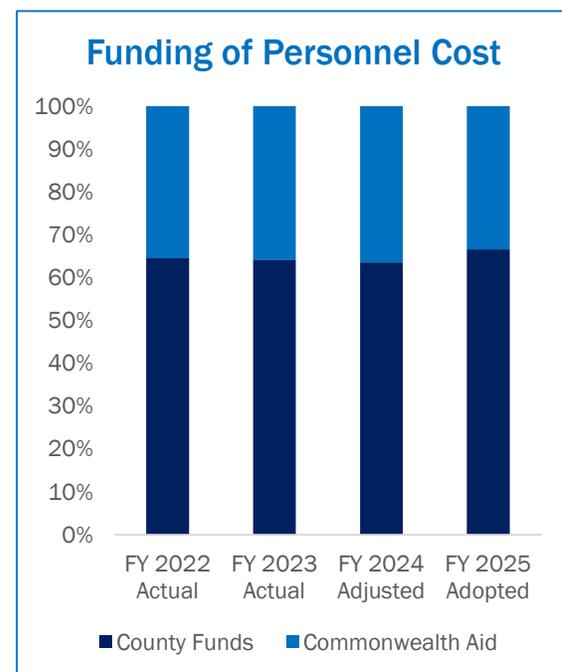
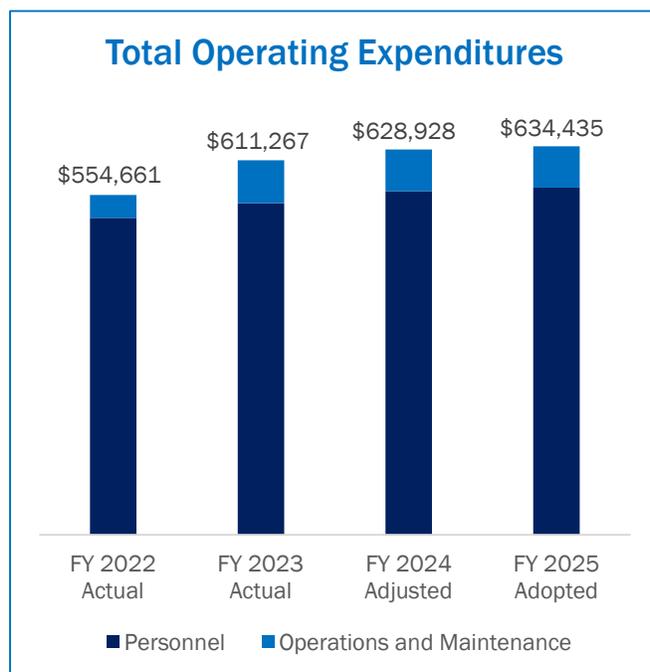
Staffing

In FY 2023, a part-time employee switched to working full-time. In FY 2025, two additional part-time positions were created to help with the Office’s increased workload. 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

The total adopted expenditures have risen by \$70,190, which is mostly due to an increase in personnel costs. Full-time employees received the three percent cost of living adjustment and a 1.5 percent merit-based pay raise. Additionally, two part-time positions were created to help with the increased workload. As shown in the performance measures table, there has been a 53 percent increase in reassessments and new construction assessments. Unfortunately, these two new positions are not funded by the State Compensation Board; therefore, their cost is fully covered by the County.



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 most recent assessment cycle began in FY 2020 and concluded in late FY 2021. The next assessment cycle will begin in FY 2025.

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 normally 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. If the County needs additional funds, it will occasionally forgo setting aside funds early for the reassessment. This helps avoid raising taxes temporarily.

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

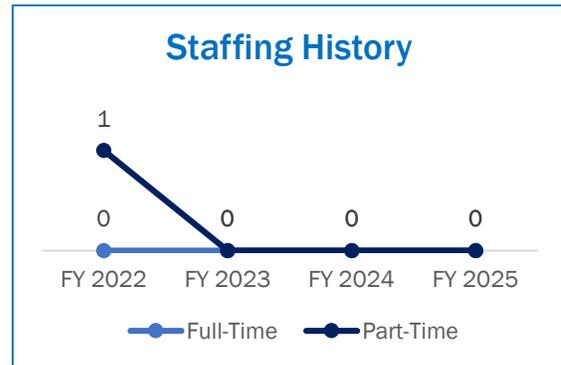
Assessment

Budget – General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Expenditure Summary					
Personnel	\$ 2,327	\$ -	\$ -	\$ -	\$ -
Operations and Maintenance	-	-	-	-	200,000
Total Expenditures	\$ 2,327	\$ -	\$ -	\$ -	\$ 200,000
Personnel Detail					
Salaries	\$ 2,162	\$ -	\$ -	\$ -	\$ -
FICA Taxes	165	-	-	-	-
Total - Personnel	\$ 2,327	\$ -	\$ -	\$ -	\$ -
Operations and Maintenance Detail					
Consulting Services	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Total - Operations and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 200,000

Staffing

In FY 2022, a Clerk was hired to process and hear appeals during the most recent assessment cycle. Since the reassessment services will be contracted out, there will be no employees in FY 2025. Once the reassessment has concluded in FY 2026, another Clerk will be hired to schedule the appeals.



Budget Analysis

In FY 2024, the County selected Cowan Services to perform its reassessment at the cost of \$525,624. \$200,000 is expected to be spent on their services in FY 2025. The remaining will be paid in FY 2026.

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

Strategic Goals, Objectives, and Measures

Objective 1

Description: Plan for [retirements](#) to ensure smooth transitions in leadership.

Related County Strategic Goal: 11. Provide efficient services.

Measure: Training funds spent on staff who will help with transitions in leadership.

In FY 2022, an additional managerial position was created at Battle Creek Landfill to shadow the director before his retirement. This allowed for the new employee to be trained, which allowed for a smooth transition. \$1,565 was spent in FY 2022 and FY 2023 on exams and related preparation. In FY 2024, an executive assistant position was created to help with the increased workload in the County Administration and Human Resources departments. \$1,000 is expected to be spent in FY 2025 to further train this employee, which will help prepare for the Assistant County Administrator's eventual retirement.

Objective 2

Description: [Curb rising jail costs](#) by implementing cost-saving programs and partnering with other localities.

Related County Strategic Goal: 11. Provide efficient services.

Measure: Cost savings resulting from programs and partnerships.

In FY 2021, the Adult Recovery Court, formerly known as the Adult Drug Treatment Court, was created to offer treatment for non-violent drug offenders as an alternative to incarcerations. This program helps free up jail space, which reduces the number of inmates housed outside of County's small local jail. The Court, funded mostly by a Federal grant, serves about 15 participants at any given time, [saving the County nearly \\$600 per day](#). The County is also discussing a regional jail with Culpeper County. Although the proposed facility needs renovations, it will be larger, modern, and have extra bedspace that can be rented to other localities.

County Administrator

Budget – General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Expenditure Summary					
Personnel	\$ 360,853	\$ 375,093	\$ 430,470	\$ 435,358	\$ 454,367
Operations and Maintenance	7,135	55,167	8,820	8,820	9,000
Total Expenditures	\$ 367,988	\$ 430,260	\$ 439,290	\$ 444,178	\$ 463,367
Personnel Detail					
Salaries	\$ 261,806	\$ 273,172	\$ 312,761	\$ 316,447	\$ 331,898
Part-Time Wages	-	6,536	17,000	17,382	17,382
FICA Taxes	17,097	18,517	25,227	25,538	26,721
Retirement Contributions	31,543	30,560	34,936	35,390	37,571
Health Insurance	46,909	42,661	36,355	36,355	36,348
Group Term Life Insurance	3,498	3,647	4,191	4,246	4,447
Total - Personnel	\$ 360,853	\$ 375,093	\$ 430,470	\$ 435,358	\$ 454,367
Operations and Maintenance Detail					
Books and Subscriptions	\$ -	\$ 579	\$ 350	\$ 350	\$ 600
Contractual Services	3,054	52,818	-	-	-
Conventions and Education	1,105	-	1,500	1,500	1,500
Dues and Associations	566	244	800	800	800
Maintenance Services	34	740	3,300	3,300	3,300
Meals and Lodging	926	-	1,000	1,000	1,000
Mileage	197	-	300	300	300
Postal Services	144	251	220	220	250
Telecommunications	764	412	1,000	1,000	900
Vehicle Fuel	345	123	350	350	350
Total - Operations and Maintenance	\$ 7,135	\$ 55,167	\$ 8,820	\$ 8,820	\$ 9,000

County Administrator

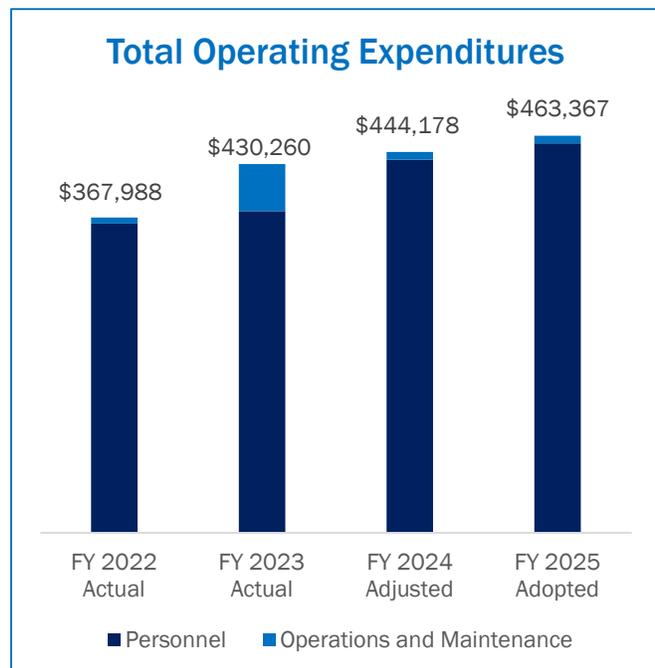
Staffing

Before FY 2023, this Office included a full-time office aide; however, beginning in FY 2023, that position was reduced to part-time, and a full-time executive assistant was hired to assist the County Administrator and Assistant County Administrator with day-to-day tasks. In FY 2022, the Office had hired temporary help to assist with groundskeeping. This position was not included in the staff count, as it was temporary.



Budget Analysis

The County Administrator’s budget mostly consists of personnel costs for the three full-time positions and one part-time position. In FY 2023, there was a significant increase in operations and maintenance expenses due to an accounting adjustment related to the Office’s copier lease. In FY 2024, there was an increase in personnel expenses due to the additional part-time expenses and the County-wide pay raise for staff. These increases were partially offset by decreases in the Human Resources Department reserve budget. In FY 2025, there will be another personnel cost increase due to the three percent cost of living adjustment raise and 1.5 percent merit-based raise.



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.

County Attorney

Budget – General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Expenditure Detail					
Bond Counsel	\$ 6,522	\$ 748	\$ 6,000	\$ 6,000	\$ 2,500
Consulting Services	51,142	34,440	70,000	70,000	38,000
Contractual Services	4,295	-	5,000	5,000	2,500
Court Appointed Attorney		2,074	7,000	7,000	9,000
Total Expenditures	\$ 61,959	\$ 37,262	\$ 88,000	\$ 88,000	\$ 52,000

Staffing

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

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 recently and has had less of a need for legal assistance. Consequently, the consulting services budget for FY 2025 has decreased significantly.

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.

Elections and Voter Registration

Strategic Goals, Objectives, and Measures

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. For FY 2025, the Department has the following objectives.

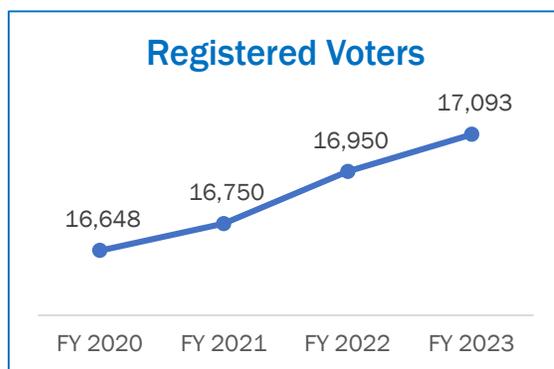
Objective 1

Description: Provide citizens with the opportunity to exercise their [right to vote](#).

Related County Strategic Goal: 11. Provide community facilities and human services that are efficient, progressive, accessible, and responsive to the needs of the community.

Measure: Number of registered voters within the County.

As shown by the graph, the Department has steadily increased the number of registered voters. Considering the County’s population has stagnated over the past decade, the Department has been successful in promoting citizens’ right to vote.



Objective 2

Description: Continue to achieve [fair, transparent elections](#).

Related County Strategic Goal: 11. Provide community facilities and human services that are efficient, progressive, accessible, and responsive to the needs of the community.

Measure: Number of employees who have completed the certification classes for the Voter Registrars Association and Commonwealth of Virginia programs.

Since the Department’s only full-time employee is the General Registrar, the Department only has one fully certified employee. This may change in the near future if another full-time position is created, as recommended by the State.

Elections and Voter Registration

Budget – General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Electoral Board					
Expenditure Summary					
Personnel	\$ 22,458	\$ 18,441	\$ 34,156	\$ 47,566	\$ 35,518
Operations and Maintenance	32,582	28,128	53,648	62,925	57,413
Total Expenditures	\$ 55,040	\$ 46,569	\$ 87,804	\$ 110,491	\$ 92,931
Personnel Detail					
Salaries	\$ 7,998	\$ 7,998	\$ 7,968	\$ 7,983	\$ 7,993
Part-Time Wages	13,449	9,590	23,760	37,154	25,000
FICA Taxes	1,011	853	2,428	2,429	2,525
Total - Personnel	\$ 22,458	\$ 18,441	\$ 34,156	\$ 47,566	\$ 35,518
Operations and Maintenance Detail					
Contractual Services	\$ 7,622	\$ 4,937	\$ 4,536	\$ 7,686	\$ 9,072
Conventions and Education	-	1,580	4,150	4,150	2,000
Dues and Associations	180	185	250	250	250
Maintenance Services	9,459	7,581	11,834	11,834	13,091
Meals and Lodging	1,224	1,212	2,160	2,160	2,500
Mileage	1,683	213	500	500	500
Postal Services	177	1,816	2,808	2,808	3,500
Printing and Binding	9,952	9,136	23,760	29,887	25,000
Repairs and Maintenance	1,047	450	3,150	3,150	1,000
Miscellaneous	1,238	1,018	500	500	500
Total - Operations and Maintenance	\$ 32,582	\$ 28,128	\$ 53,648	\$ 62,925	\$ 57,413

Elections and Voter Registration

Budget – General Fund (Continued)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
General Registrar					
Expenditure Summary					
Personnel	\$ 151,782	\$ 156,346	\$ 172,442	\$ 173,932	\$ 172,885
Operations and Maintenance	4,427	2,918	6,985	6,985	5,035
Total Expenditures	\$ 156,209	\$ 159,264	\$ 179,427	\$ 180,917	\$ 177,920
Personnel Detail					
Salaries	\$ 85,303	\$ 89,625	\$ 92,041	\$ 93,115	\$ 96,698
Part-Time Wages	33,635	32,818	38,690	38,890	40,000
FICA Taxes	8,096	8,335	16,707	16,789	10,457
Retirement Contributions	10,122	9,832	10,281	10,401	10,946
Health Insurance	13,503	14,557	13,490	13,490	13,488
Group Term Life Insurance	1,123	1,179	1,233	1,247	1,296
Total - Personnel	\$ 151,782	\$ 156,346	\$ 172,442	\$ 173,932	\$ 172,885
Operations and Maintenance Detail					
Advertising	\$ 541	\$ 353	\$ 500	\$ 500	\$ 550
Books and Subscriptions	213	248	335	335	335
Conventions and Education	325	536	1,000	1,000	1,000
Dues and Associations	250	290	300	300	300
Meals and Lodging	14	320	2,000	2,000	1,000
Mileage	104	27	250	250	250
Postal Services	2,832	925	300	300	1,000
Printing and Binding	-	219	2,200	2,200	500
Repairs and Maintenance	-	-	100	100	100
Miscellaneous	148	-	-	-	-
Total - Operations and Maintenance	\$ 4,427	\$ 2,918	\$ 6,985	\$ 6,985	\$ 5,035

Elections and Voter Registration

Budget – General Fund (Continued)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Total - Electoral Board and General Registrar					

Expenditure Summary

Personnel	\$ 174,240	\$ 174,787	\$ 206,598	\$ 221,498	\$ 208,403
Operations and Maintenance	37,009	31,046	60,633	69,910	62,448
Total Expenditures	\$ 211,249	\$ 205,833	\$ 267,231	\$ 291,408	\$ 270,851

Net Cost of Personnel

Total Personnel Cost	\$ 174,240	\$ 174,787	\$ 206,598	\$ 221,498	\$ 208,403
Less: Commonwealth Aid	42,599	68,659	78,937	78,937	78,937
Net Cost	\$ 131,641	\$ 106,128	\$ 127,661	\$ 142,561	\$ 129,466

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. In FY 2024, one of the part-time employees retired, bringing the total to five. The personnel costs associated with the Electoral Board members and General Registrar are partially funded by the Commonwealth.

Since FY 2021, temporary employees have been hired by the Electoral Board to help facilitate early voting.

These temporary positions are not included in the staff count, as they are paid as contractors. Because of the primaries and general election, the Electoral Board’s personnel costs are higher than normal in FY 2024 and FY 2025.



Elections and Voter Registration

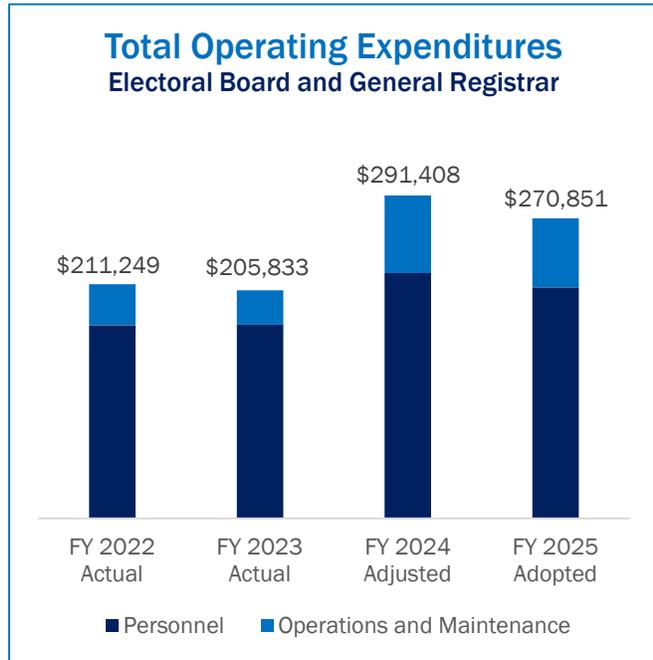
Budget Analysis

Electoral Board

The budget for the Electoral Board accounts for expenditures associated with the Board members, poll workers, and early voting staff. Early voting and increased duties recently imposed by the State have caused the budget for part-time wages to remain elevated compared to pre-pandemic years. Consequently, personnel expenses rose in FY 2024 for the primaries and will remain elevated in FY 2025 for the general election.

General Registrar

Most of the increase in the General Registrar’s budget is in personnel costs. Five percent cost of living adjustment raises were given in FY 2022, FY 2023, and FY 2024. In FY 2025, personnel expenses will increase again due to a County-wide three percent cost of living adjustment raise. Operations and maintenance expenses have remained steady throughout the past few years and are not expected to change.



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 Annual Comprehensive Financial Report (ACFR).

Budget

Supports the County Administrator in the preparation, analysis, and monitoring of the County's operating and capital budgets. Produces the annual Adopted Budget Book. 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

Administers 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 efficient fiscal services and reporting information in a timely, transparent manner. For FY 2025, this department has three main objectives.

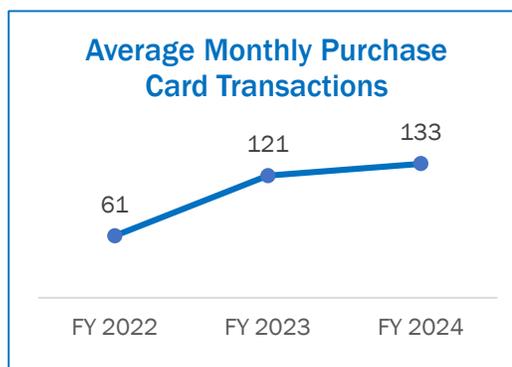
Objective 1

Description: Implement a County-wide [purchase card system](#) to expedite the purchasing and transaction recording processes.

Related County Strategic Goal: 11. Provide efficient services.

Measure: Number of purchase card transactions.

The line graph shows the increasing number of transactions made since FY 2022, when the Department began consistently using the cards and the associated online card management



system, called Smart Data. This purchase card system allows the Department to pay one vendor, the bank, as opposed to the multiple vendors. Additionally, all transactions will be processed using Smart Data, which will reduce the number of hard copy receipts and invoices that the Department will have to process and file.

Objective 2

Description: Implement [cost savings strategies](#) and renegotiate existing services.

Related County Strategic Goal: 11. Provide efficient services.

Measure: Amount of savings.

With the help of the new Procurement Agent, who was hired in FY 2024, the Finance Department has been able to issue more requests for proposals and negotiate with existing vendors. This has allowed the County to cut costs on inmate food, office supplies, and telecommunications, resulting in over [\\$70,000](#) of annual savings and nearly [\\$12,000](#) in one-time credits and savings.

Objective 3

Description: [Increase knowledge of payroll and procurement functions.](#)

Related County Strategic Goal: 11. Provide efficient services.

Measure: Certifications attained by employees.

In FY 2022, the Payroll Manager began taking courses to attain the Certified Payroll Professional certification. The Manager earned her certification in FY 2023. Additionally, the Finance Director and Procurement Agent both attained the Virginia Contracting Associate certification in FY 2022 and FY 2024, respectively.

Finance

Budget – General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Finance					
Expenditure Summary					
Personnel	\$ 194,661	\$ 217,896	\$ 237,441	\$ 241,154	\$ 243,299
Operations and Maintenance	86,052	64,635	81,000	81,000	78,100
Total Expenditures	\$ 280,713	\$ 282,531	\$ 318,441	\$ 322,154	\$ 321,399
Personnel Detail					
Salaries	\$ 142,388	\$ 153,943	\$ 165,866	\$ 169,060	\$ 174,184
FICA Taxes	9,598	10,265	12,688	12,933	13,325
Retirement Contributions	17,276	18,550	18,527	18,772	19,718
Health Insurance	23,523	33,063	38,139	38,139	33,738
Group Term Life Insurance	1,876	2,075	2,221	2,250	2,334
Total - Personnel	\$ 194,661	\$ 217,896	\$ 237,441	\$ 241,154	\$ 243,299
Operations and Maintenance Detail					
Accounting and Auditing Services	\$ 69,626	\$ 57,480	\$ 68,000	\$ 68,000	\$ 66,750
Books and Subscriptions	460	610	750	750	250
Conventions and Education	4,184	1,865	5,750	5,750	5,000
Dues and Associations	497	550	850	850	750
Maintenance Services	1,778	892	1,800	1,800	1,250
Meals and Lodging	183	-	750	750	500
Mileage	56	-	100	100	100
Postal Services	2,521	2,640	2,900	2,900	3,000
Miscellaneous	6,747	598	100	100	500
Total - Operations and Maintenance	\$ 86,052	\$ 64,635	\$ 81,000	\$ 81,000	\$ 78,100

Finance

Budget – General Fund (Continued)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Purchasing					

Expenditure Summary

Personnel	\$ 3,945	\$ 3,773	\$ 3,773	\$ 41,415	\$ 72,887
Operations and Maintenance	47,597	47,863	48,000	48,000	55,000
Total Expenditures	\$ 51,542	\$ 51,636	\$ 51,773	\$ 89,415	\$ 127,887

Personnel Detail

Salaries	\$ 2,573	\$ 2,405	\$ 2,500	\$ 29,327	\$ 52,793
FICA Taxes	151	146	191	2,243	4,039
Retirement Contributions	303	279	279	3,276	5,976
Health Insurance	884	909	769	6,176	9,372
Group Term Life Insurance	34	34	34	393	707
Total - Personnel	\$ 3,945	\$ 3,773	\$ 3,773	\$ 41,415	\$ 72,887

Operations and Maintenance Detail

Conventions and Education	\$ -	\$ -	\$ -	\$ -	\$ 2,000
Office Supplies	47,597	47,863	48,000	48,000	53,000
Total - Operations and Maintenance	\$ 47,597	\$ 47,863	\$ 48,000	\$ 48,000	\$ 55,000

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Total - Finance and Purchasing					

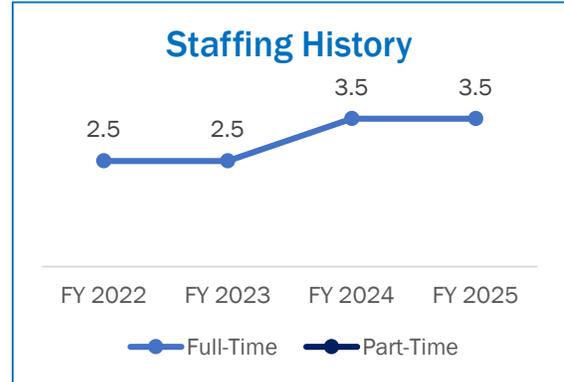
Expenditure Summary

Personnel	\$ 198,606	\$ 221,669	\$ 241,214	\$ 282,569	\$ 316,186
Operations and Maintenance	133,649	112,498	129,000	129,000	133,100
Total Expenditures	\$ 332,255	\$ 334,167	\$ 370,214	\$ 411,569	\$ 449,286

Finance

Staffing

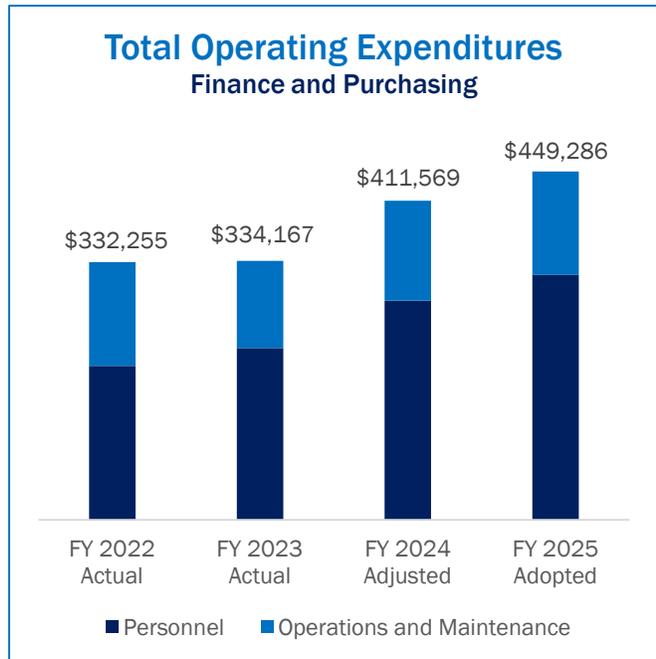
Since FY 2021, the Department shares the cost of the Grant Specialist position with the Economic Development and Tourism Department due to its high level of grants. In FY 2024, the Board of Supervisors added a Procurement Agent position to help manage the County's and School Board's purchasing. Before this, the Purchasing budget included minor personnel expenses for the previous employee who handled office supply purchases.



Budget Analysis

Finance

Most of the increases in the Department have been in personnel costs. In the past few years, employees have received pay increases outside of County-wide raises for promotions and obtaining certifications. This rise has been partly offset by the reduced need for accounting services, as seen in the decreased accounting and auditing services cost in FY 2022; however, in FY 2024, the cost of accounting and auditing services increased due to the need for arbitrage rebate calculation services which is required for the County's tax-exempt debt. Personnel expenses will rise again in FY 2025 with a three percent cost of living adjustment and a 1.5 percent merit raise.



Purchasing

In FY 2024, personnel costs rose due to hiring a Purchasing Agent mid-year, but this position is expected to save money through cost-saving strategies. In FY 2025, personnel expenses will increase to cover the Purchasing Agent's full-year salary. Additionally, office supply costs have risen due to increased needs for office furniture as more positions have been added.

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.

Human Resources

Strategic Goals, Objectives, and Measures

Objective 1

Description: Explore creative ways to [strengthen talent acquisition and retention](#).

Related County Strategic Goal: 11. Provide community facilities and human services that are efficient, progressive, accessible, and responsive to the needs of the community.

Measure: Employee retention rate.

The graph shows the retention rate for full-time and part-time staff. By implementing creative programs, the County will be able to acquire and retain high-quality workers and boost its retention rate. The retention rate for FY 2023 is lower than that of the prior year; however, the rate has rebounded slightly in FY 2024.



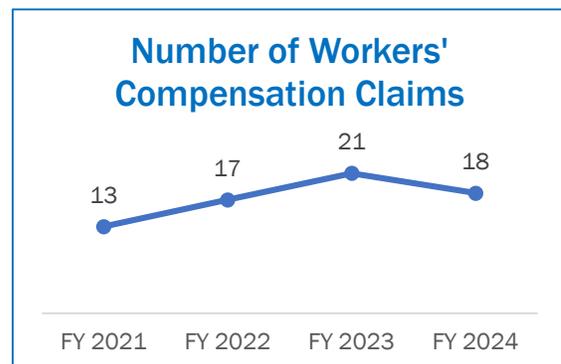
Objective 2

Description: Provide a [safe work environment](#).

Related County Strategic Goal: 11. Provide community facilities and human services that are efficient, progressive, accessible, and responsive to the needs of the community.

Measure: Number of workers' compensation claims.

Given the nature of Sheriff deputies' and emergency medical technicians' work, it can be challenging to control the County's number of workers' compensation claims; however, by providing a safe work environment and appropriate training, the number of claims can be curbed. This will help curb the increasing cost of workers' compensation insurance.



Human Resources

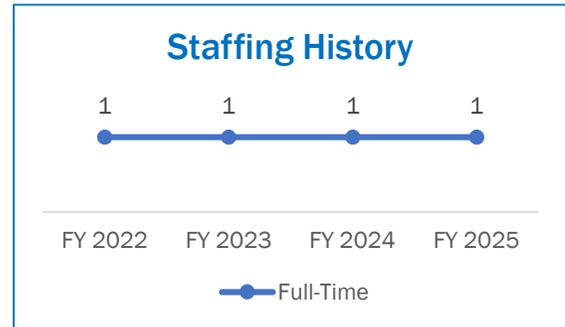
Budget – General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Expenditure Summary					
Personnel	\$ 84,891	\$ 91,232	\$ 116,622	\$ 117,549	\$ 124,568
Operations and Maintenance	135,504	161,398	238,800	238,800	278,000
Reserve	-	-	67,000	91,196	216,533
Total Expenditures	\$ 220,395	\$ 252,630	\$ 422,422	\$ 447,545	\$ 619,101
Personnel Detail					
Salaries	\$ 64,314	\$ 63,857	\$ 63,000	\$ 63,772	\$ 69,497
FICA Taxes	4,741	4,702	4,820	4,879	5,317
Retirement Contributions	5,771	6,724	7,037	7,123	7,867
Health Insurance	9,253	15,209	40,961	40,961	40,956
Group Term Life Insurance	812	740	804	814	931
Total - Personnel	\$ 84,891	\$ 91,232	\$ 116,622	\$ 117,549	\$ 124,568
Operations and Maintenance Detail					
Background Checks	\$ -	\$ -	\$ 750	\$ 750	\$ 750
Books and Subscriptions	1,595	199	2,000	2,000	1,000
Contractual Services	-	-	500	500	500
Conventions and Education	599	724	1,000	1,000	1,000
Drug Screening	773	1,185	1,000	1,000	1,200
Meals and Lodging	950	648	1,000	1,000	1,000
Mileage	87	99	950	950	950
Postal Services	-	89	350	350	350
Professional Services	-	-	250	250	250
Unemployment Insurance	(267)	-	10,000	10,000	10,000
Uniforms	126	(20)	1,000	1,000	1,000
Workers' Compensation Insurance	131,641	158,474	220,000	220,000	260,000
Total - Operations and Maintenance	\$ 135,504	\$ 161,398	\$ 238,800	\$ 238,800	\$ 278,000
Reserve Detail					
Salaries Reserve	\$ -	\$ -	\$ 35,000	\$ 55,138	\$ 185,533
Retirement Reserve	-	-	7,000	11,058	6,000
Health Insurance Reserve	-	-	25,000	25,000	25,000
Total - Reserve	\$ -	\$ -	\$ 67,000	\$ 91,196	\$ 216,533

Human Resources

Staffing

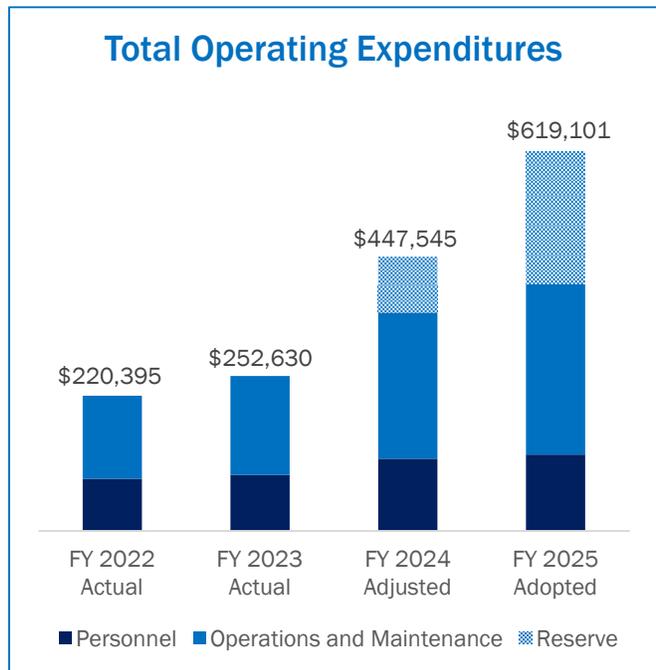
HR was separated from Finance in FY 2020, and one of the Finance positions was moved to HR. It is expected that this Department will remain at one full-time position.



Budget Analysis

In FY 2024 and FY 2025, there are significant increases in operational expenses due to the rising cost of workers' compensation insurance. Due to recent costly claims, the premiums have drastically increased. The cost will stay elevated for the next few years; however, it will eventually decrease if the County does not have any more costly claims. Additionally, there was an increase in the health insurance budget. This amount now includes the contributions that the County makes towards retirees' health insurance premiums.

Unlike other departments, the HR budget includes reserves for changes in the costs of employees' pay and benefits. This reserve will be transferred to other departments when employees receive a pay raise 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 those pay changes. In FY 2025, there is a significant increase in the reserve for a 1.5 percent merit raise that will be given to certain employees at the start of the fiscal year.



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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Expenditure Detail					
Books and Subscriptions	\$ 15	\$ -	\$ -	\$ -	\$ -
Broadband Authority Expenses	-	-	-	162,698	149,038
Broadband Project	329,684	-	-	-	-
Contractual Services	7,856	1,992	6,500	6,500	5,000
Maintenance Services	150,252	214,670	230,000	230,000	263,110
Repairs and Maintenance	12,805	3,272	6,000	6,000	6,000
Telecommunications	60,560	55,471	56,000	56,000	65,000
Total Expenditures	\$ 561,172	\$ 275,405	\$ 298,500	\$ 461,198	\$ 488,148

Staffing

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

Budget Analysis

In FY 2022, the IT budget was substantially higher due to the broadband project, which used Coronavirus Relief Funds. In FY 2023, the County's IT contractor merged with another company, resulting in price increases. Although the new company is more expensive, it has immensely helped the County improve its digital security. Maintenance costs have continued to rise since then. During FY 2024, the Broadband Authority was disbanded and the County assumed its responsibilities and cash. This cash has been included in the FY 2024 and FY 2025 budgets to fund expenses related to the Authority's cell towers.

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 2025, the Office has created three objectives, which are described below.

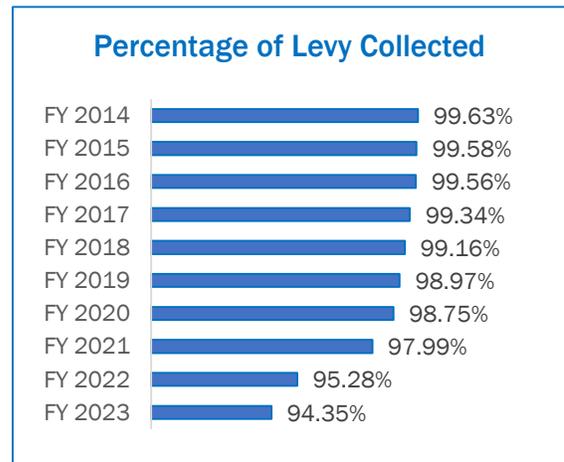
Objective 1

Description: Reduce the percentage of uncollected tax bills levied in prior fiscal years.

Related County Strategic Goal: 11. Provide community facilities and human services that are efficient, progressive, accessible, and responsive to the needs of the community.

Measure: Percentage of levy collected.

By using tools, such as DMV stops, the Treasurer’s Office has been able to collect on delinquent bills and encourage taxpayers to pay on time. The information provided in the graph is as of June 30, 2023.



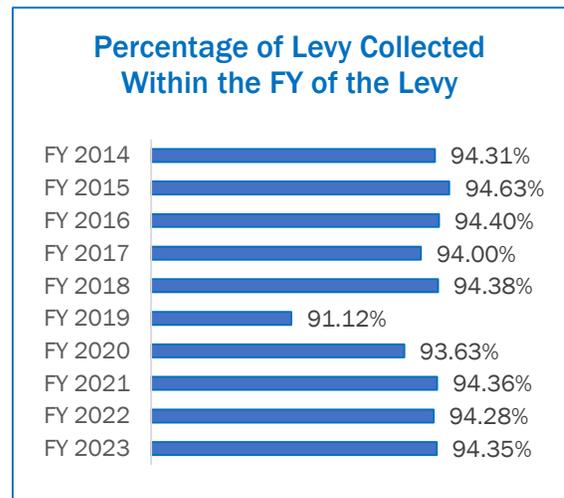
Objective 2

Description: Achieve a higher collection rate.

Related County Strategic Goal: 11. Provide community facilities and human services that are efficient, progressive, accessible, and responsive to the needs of the community.

Measure: Percentage of levy collected within the fiscal year of the levy.

The Treasurer’s Office has historically collected around 94 percent each year; however, it did dip during the pandemic. As shown above, the Office has been successful in collecting outstanding bills after the end of the fiscal year.



Treasurer

Budget – General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Expenditure Summary					
Personnel	\$ 530,155	\$ 537,309	\$ 557,510	\$ 562,899	\$ 575,309
Operations and Maintenance	75,681	88,166	82,341	82,341	84,291
Total Expenditures	\$ 605,836	\$ 625,475	\$ 639,851	\$ 645,240	\$ 659,600
Personnel Detail					
Salaries	\$ 359,410	\$ 367,477	\$ 384,431	\$ 388,916	\$ 403,885
Part-Time Wages	5,043	5,015	6,000	6,000	6,000
FICA Taxes	23,100	23,856	29,870	30,213	34,415
Retirement Contributions	42,566	40,606	42,940	43,441	45,721
Health Insurance	95,335	95,428	89,118	89,118	79,877
Group Term Life Insurance	4,701	4,927	5,151	5,211	5,411
Total - Personnel	\$ 530,155	\$ 537,309	\$ 557,510	\$ 562,899	\$ 575,309
Operations and Maintenance Detail					
Advertising	\$ 848	\$ 290	\$ 850	\$ 850	\$ 850
Books and Subscriptions	60	140	100	100	100
Contractual Services	-	70	-	-	-
Conventions and Education	(1,280)	80	1,700	1,700	2,000
DMV Stop Fees	22,631	23,732	28,000	28,000	29,000
Dues and Associations	1,242	1,255	1,250	1,250	1,700
Meals and Lodging	1,263	1,527	1,300	1,300	1,500
Mileage	-	193	400	400	400
Postal Services	4,482	12,250	20,860	20,860	20,860
Printing and Binding	42,082	43,700	23,526	23,526	23,526
Repairs and Maintenance	4,305	4,685	4,305	4,305	4,305
Telecommunications	-	220	-	-	-
Miscellaneous	48	24	50	50	50
Total - Operations and Maintenance	\$ 75,681	\$ 88,166	\$ 82,341	\$ 82,341	\$ 84,291
Net Cost of Personnel					
Total Personnel Cost	\$ 530,155	\$ 537,309	\$ 557,510	\$ 562,899	\$ 575,309
Less: Commonwealth Aid	150,841	163,095	166,386	168,205	173,251
Net Cost	\$ 379,314	\$ 374,214	\$ 391,124	\$ 394,694	\$ 402,058

Treasurer

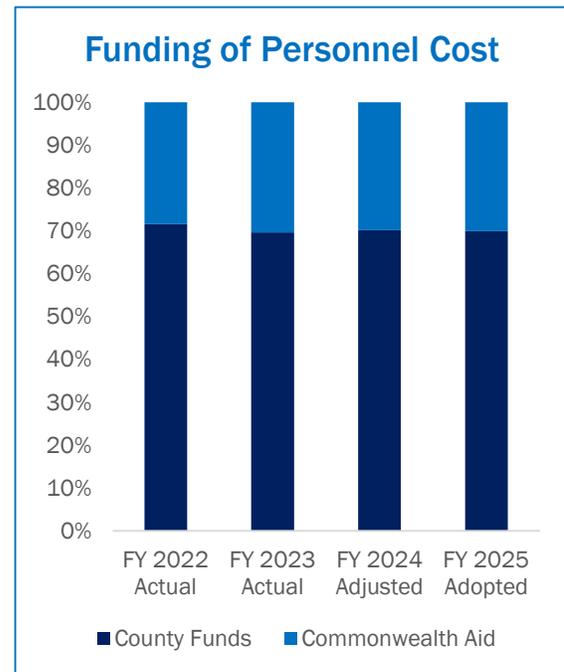
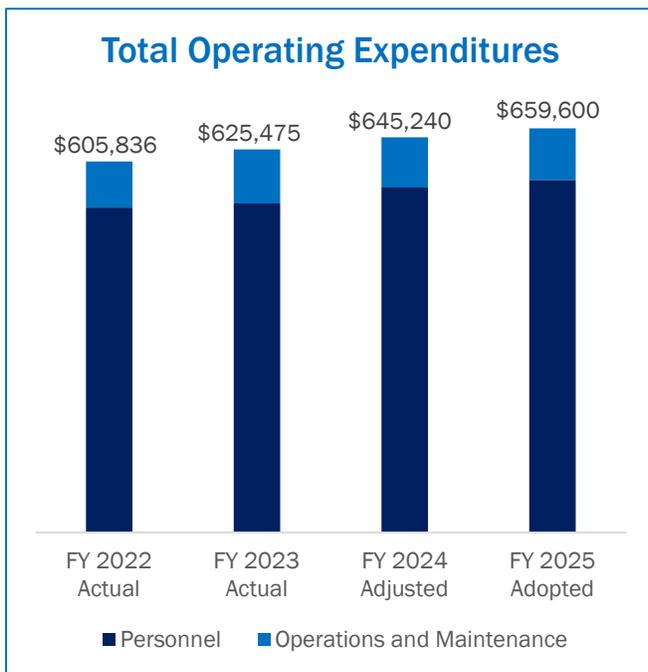
Staffing

Staff includes six full-time positions and two part-time positions. Since the Treasurer is an elected official, this position is not included in the staff count. The second part-time position will be added in FY 2025 to help collect on delinquent bills.



Budget Analysis

As shown in the first graph below, the Office’s budget has had small overall increases throughout the past few years, which were the result of County-wide pay increases. In FY 2025, the Office staff will receive a three percent cost of living adjustment raise and a 1.5 percent merit raise. Part of the raise is offset by additional funds from the State Compensation Board.



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Public Safety and Judicial Administration Summary

Budget

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
General Fund					
Animal Shelter	\$ 288,560	\$ 290,114	\$ 303,543	\$ 316,897	\$ 322,020
Clerk of the Circuit Court	629,942	576,757	606,490	595,560	575,967
Commonwealth's Attorney	735,735	740,650	763,574	771,115	808,588
Courts	159,508	176,514	222,850	222,850	218,150
Emergency Services	3,266,198	2,955,574	3,558,190	4,021,259	4,329,939
Sheriff's Office	8,753,407	9,571,495	10,903,035	11,960,292	11,043,542
Other Public Safety	226,944	254,129	256,594	256,594	347,225
Total Expenditures	\$ 14,060,294	\$ 14,565,233	\$ 16,614,276	\$ 18,144,567	\$ 17,645,431

Staffing

	FY 2022		FY 2023		FY 2024		FY 2025	
	FT	PT	FT	PT	FT	PT	FT	PT
Animal Shelter	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Clerk of the Circuit Court	5.00	1.00	5.00	1.00	5.00	1.00	5.00	1.00
Commonwealth's Attorney	6.00	0.00	6.00	0.00	6.00	0.00	6.00	1.00
Courts	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00
Emergency Services	30.20	13.00	30.25	9.00	33.25	10.00	33.25	10.00
Sheriff's Office	70.80	16.00	73.75	20.00	75.75	24.00	73.50	24.00
Total	116.00	33.00	119.00	33.00	124.00	38.00	121.75	39.00

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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.

Animal Shelter

Strategic Goals, Objectives, and Measures

Objective 1

Description: Maintain a [no-kill status](#).

Related County Strategic Goal: 2. Preserve and protect the natural, rural, and open space character of the County, its ecology, and environmental features.

Measure: Percentage of animals saved.

The no-kill 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 were saved in CY 2018, 2019, 2020, and 2022. Unfortunately, in 2021, the Shelter was not able to achieve this status due to finding a property with many unhealthy animals. Staff is striving to achieve this status again in 2023.

	CY 2017	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022	CY 2023
Percent of Animals Saved	88%	94%	94%	94%	87%	94%	95%
Percent Required	90%	90%	90%	90%	90%	90%	90%
No-Kill Status		✓	✓	✓		✓	✓

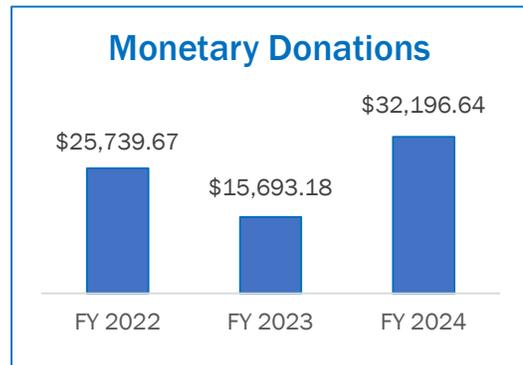
Objective 2

Description: Care for animals in a [cost-effective](#) manner.

Related County Strategic Goal: 11. Provide community facilities and human services that are efficient, progressive, accessible, and responsive to the needs of the community.

Measure: Amount of donations.

The Shelter frequently receives animal food and cleaning supplies. By advocating for more monetary and nonmonetary donations, the Shelter can become less dependent on tax revenues for its maintenance and operations.



Animal Shelter

Budget – General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Expenditure Summary					
Personnel	\$ 214,127	\$ 223,555	\$ 223,893	\$ 225,765	\$ 240,920
Operations and Maintenance	74,433	66,559	79,650	91,132	81,100
Total Expenditures	\$ 288,560	\$ 290,114	\$ 303,543	\$ 316,897	\$ 322,020
Personnel Detail					
Salaries	\$ 126,835	\$ 127,692	\$ 133,545	\$ 135,103	\$ 140,958
Part-Time Wages	26,955	31,981	27,000	27,000	32,500
FICA Taxes	10,281	10,495	12,283	12,402	13,270
Retirement Contributions	14,930	14,670	14,917	15,091	15,956
Health Insurance	33,488	37,006	34,444	34,444	36,348
Group Term Life Insurance	1,638	1,711	1,704	1,725	1,888
Total - Personnel	\$ 214,127	\$ 223,555	\$ 223,893	\$ 225,765	\$ 240,920
Operations and Maintenance Detail					
Advertising	\$ 296	\$ -	\$ 500	\$ 500	\$ 300
Animal Equipment and Supplies	2,076	3,392	5,000	5,000	5,000
Claims and Bounties	950	1,000	1,000	1,000	1,000
Conventions and Education	-	-	500	500	250
Dues and Associations	31	31	100	100	50
Electrical Services	5,145	5,460	7,000	7,000	7,000
Food Supplies and Services	1,935	1,883	2,000	2,000	2,000
Heating Services	5,651	5,723	6,000	6,000	6,000
Humane Education	-	22	500	500	500
Janitorial Supplies	4,315	4,132	5,000	5,000	7,000
Meals and Lodging	-	-	500	500	250
Medical and Lab Supplies	8,842	8,590	15,000	15,000	15,000
Motor Vehicle Insurance	544	542	800	800	800
Postal Services	23	-	50	50	50
Printing and Binding	370	89	200	200	400
Repairs and Maintenance	2,706	3,016	4,000	4,000	4,000
Repairs and Maintenance Sup.	2	28	1,500	1,500	1,500
Spay and Neuter	10,825	10,460	10,000	10,000	10,000
Telecommunications	3,761	3,366	3,500	3,500	3,500
Uniforms	-	-	500	500	500
Vehicle Fuel	531	871	1,500	1,500	1,500
Veterinary	15,339	14,913	13,000	13,000	13,000
Water and Sewer	1,297	1,282	1,500	1,500	1,500
Miscellaneous	453	451	-	-	-
Direct Animal Award Animal Care	9,341	1,308	-	11,482	-
Total - Operations and Maintenance	\$ 74,433	\$ 66,559	\$ 79,650	\$ 91,132	\$ 81,100

Animal Shelter

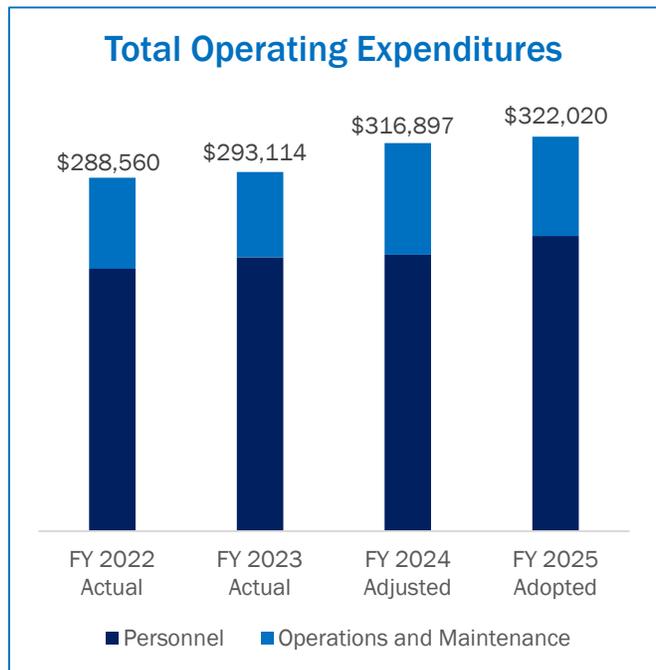
Staffing

The staff level for the Animal Shelter has remained constant over the past few years. For FY 2025, 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 personnel costs due to County-wide raises and minimum wage increases. In FY 2025, personnel costs will rise again with the three percent cost of living adjustment raise and 1.5 percent merit raise. Operational costs increased in FY 2024 for expenses related to the Direct Animal Award. These funds were used for various animal care expenditures, such as animal supplies and veterinary expenses.



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.

Strategic Goals, Objectives, and Measures

Objective 1

Description: Make documents available online to improve customer services.

Related County Strategic Goal: 11. Provide community facilities and human services that are efficient, progressive, accessible, and responsive to the needs of the community.

Measure: Number of documents scanned.

In FY 2024, the Office digitized more deed books, using grant funds from the Library of Virginia.

Scanned Documents	FY 2022	FY 2023	FY 2024
Deed Books	✓		✓
Will Books		✓	
Plat Books		✓	
Grantor-Grantee Index	✓		

Clerk of the Circuit Court

Budget – General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Expenditure Summary					
Personnel	\$ 493,733	\$ 510,848	\$ 521,249	\$ 510,319	\$ 524,219
Operations and Maintenance	136,209	65,909	85,241	85,241	51,748
Total Expenditures	\$ 629,942	\$ 576,757	\$ 606,490	\$ 595,560	\$ 575,967
Personnel Detail					
Salaries	\$ 336,138	\$ 347,837	\$ 372,186	\$ 363,088	\$ 373,581
Part-Time Wages	6,475	20,621	8,000	8,000	8,700
FICA Taxes	22,988	25,685	29,084	28,389	29,244
Retirement Contributions	41,142	40,239	41,573	40,557	42,289
Health Insurance	82,573	71,893	65,419	65,419	65,400
Group Term Life Insurance	4,417	4,573	4,987	4,866	5,005
Total - Personnel	\$ 493,733	\$ 510,848	\$ 521,249	\$ 510,319	\$ 524,219
Operations and Maintenance Detail					
Accounting and Auditing Services	\$ -	\$ 1,765	\$ 2,200	\$ 2,200	\$ 2,200
Advertising	122	122	100	100	100
Books and Subscriptions	648	-	500	500	500
Contractual Services	3,529	3,636	4,500	4,500	4,500
Conventions and Education	-	73	500	500	500
Dues and Associations	445	445	-	-	-
Jury Service Settlement	11,976	(60)	-	-	-
Meals and Lodging	286	66	-	-	-
Postal Services	2,042	3,127	3,600	3,600	3,600
Printing and Binding	86,905	-	1,500	1,500	1,500
Repairs and Maintenance	-	577	2,500	2,500	2,500
Technology Trust Fund	20,937	12,133	20,000	20,000	20,000
Telecommunications	1,661	1,622	3,000	3,000	3,000
Miscellaneous	3,002	1,158	1,400	1,400	1,400
Library of VA Grant Exp.	4,656	41,245	45,441	45,441	11,948
Total - Operations and Maintenance	\$ 136,209	\$ 65,909	\$ 85,241	\$ 85,241	\$ 51,748
Net Cost of Personnel					
Total Personnel Cost	\$ 493,733	\$ 510,848	\$ 521,249	\$ 510,319	\$ 524,219
Less: Commonwealth Aid	306,037	323,371	364,987	369,723	360,214
Net Cost	\$ 187,696	\$ 187,477	\$ 156,262	\$ 140,596	\$ 164,005

Clerk of the Circuit Court

Staffing

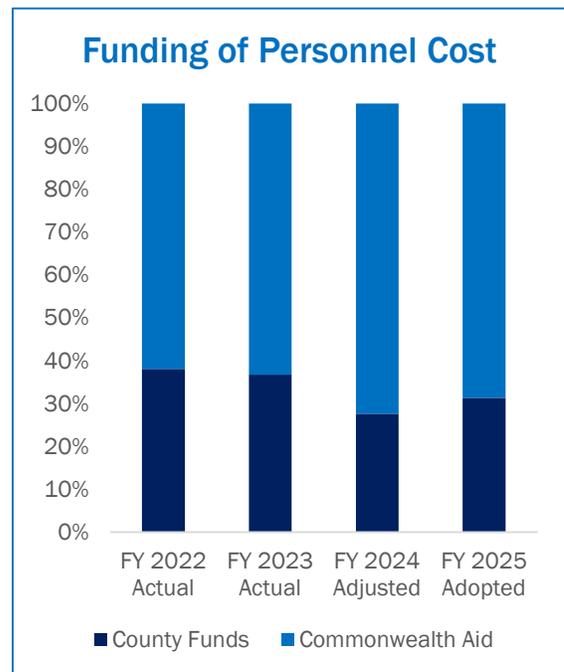
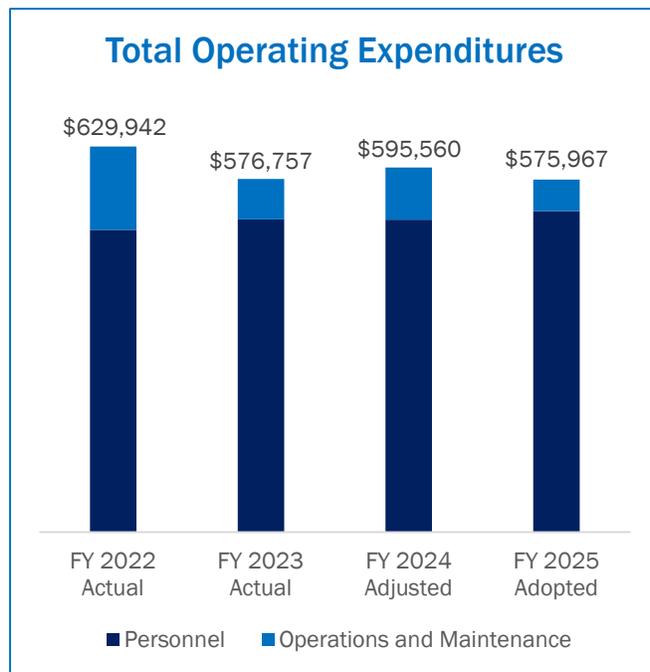
Since the Clerk is an elected official, this position is not included in the staff count. In FY 2025, the staff level is expected to remain the same. The positions associated with this Office are partially funded by the State’s Compensation Board.



Budget Analysis

Personnel costs have steadily risen over the years due to annual raises. In FY 2025, personnel costs will increase again due to the County-wide three percent cost of living adjustment raise. Part-time wages increased in FY 2023 due to high staff turnover and an increased caseload.

Over the past few years, this Office’s operations and maintenance budget has fluctuated greatly due to the digitization of records. Since the pandemic, the Office has focused on digitizing records to allow for remote access. Nearly \$90,000 was spent in FY 2022 on this initiative. Since then, the Office has been using its Library of Virginia Grant to cover the costs.



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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Commonwealth's Attorney					
Expenditure Summary					
Personnel	\$ 644,520	\$ 638,414	\$ 662,155	\$ 668,924	\$ 696,176
Operations and Maintenance	9,156	16,700	9,400	9,400	17,625
Total Expenditures	\$ 653,676	\$ 655,114	\$ 671,555	\$ 678,324	\$ 713,801
Personnel Detail					
Salaries	\$ 478,755	\$ 461,591	\$ 482,875	\$ 488,509	\$ 492,531
Part-Time Wages	-	-	-	-	17,382
FICA Taxes	33,110	31,310	36,941	37,372	40,139
Virginia Retirement System	58,317	52,355	53,937	54,566	57,427
Health Insurance	68,018	87,073	81,932	81,932	81,900
Group Term Life Insurance	6,320	6,085	6,470	6,545	6,797
Total - Personnel	\$ 644,520	\$ 638,414	\$ 662,155	\$ 668,924	\$ 696,176
Operations and Maintenance Detail					
Asset Forfeitures	\$ 324	\$ 2,825	\$ -	\$ -	\$ -
Books and Subscriptions	229	597	1,000	1,000	1,000
Contractual Services	1,619	9,387	2,000	2,000	10,225
Conventions and Education	25	-	1,400	1,400	1,400
Dues and Associations	1,925	1,935	2,000	2,000	2,000
Meals and Lodging	1,499	(999)	-	-	-
Mileage	459	-	-	-	-
Motor Vehicle Insurance	544	542	-	-	-
Postal Services	442	54	500	500	500
Repairs and Maintenance	-	340	-	-	-
Telecommunications	1,887	1,654	2,500	2,500	2,500
Vehicle Repairs and Maintenance	44	-	-	-	-
Miscellaneous	159	365	-	-	-
Total - Operations and Maintenance	\$ 9,156	\$ 16,700	\$ 9,400	\$ 9,400	\$ 17,625

Commonwealth's Attorney

Budget – General Fund (Continued)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Victim Witness Assistance Program (VWAP)					

Expenditure Summary

Personnel	\$ 81,239	\$ 83,631	\$ 85,890	\$ 86,662	\$ 89,317
Operations and Maintenance	820	1,905	6,129	6,129	5,470
Total Expenditures	\$ 82,059	\$ 85,536	\$ 92,019	\$ 92,791	\$ 94,787

Personnel Detail

Salaries	\$ 51,661	\$ 52,663	\$ 55,094	\$ 55,736	\$ 57,881
FICA Taxes	3,119	3,138	4,215	4,264	4,428
Retirement Contributions	6,074	5,885	6,154	6,226	6,552
Health Insurance	19,711	21,239	19,689	19,689	19,680
Group Term Life Insurance	674	706	738	747	776
Total - Personnel	\$ 81,239	\$ 83,631	\$ 85,890	\$ 86,662	\$ 89,317

Operations and Maintenance Detail

Maintenance Services	\$ 171	\$ 104	\$ 300	\$ 300	\$ 300
Postal Services	-	-	100	100	100
Telecommunications	464	412	542	542	542
Travel	-	-	659	659	-
Miscellaneous	185	1,389	4,528	4,528	4,528
Total - Operations and Maintenance	\$ 820	\$ 1,905	\$ 6,129	\$ 6,129	\$ 5,470

Total - Commonwealth's Attorney and VWAP

Expenditure Summary

Personnel	\$ 725,759	\$ 722,045	\$ 748,045	\$ 755,586	\$ 785,493
Operations and Maintenance	9,976	18,605	15,529	15,529	23,095
Total Expenditures	\$ 735,735	\$ 740,650	\$ 763,574	\$ 771,115	\$ 808,588

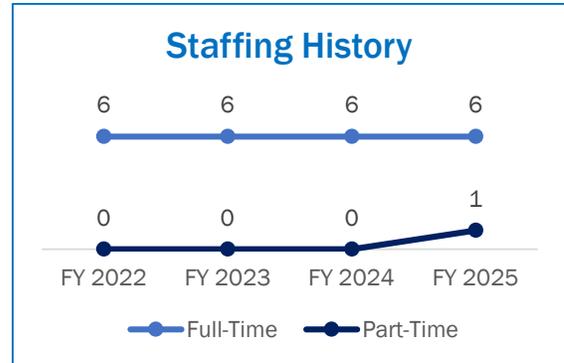
Net Cost of Personnel

Total Personnel Cost	\$ 725,759	\$ 722,045	\$ 748,045	\$ 755,586	\$ 785,493
Less: Commonwealth Aid	361,184	391,237	383,510	393,864	405,680
Net Cost	\$ 364,575	\$ 330,808	\$ 364,535	\$ 361,722	\$ 379,813

Commonwealth’s Attorney

Staffing

Since the Commonwealth’s Attorney is an elected official, this position is not included in the staff count. A part-time position will be added in FY 2025 due to the increase caseload and number of trials. This position will help with administrative tasks. Most of this Office’s positions, except for the Victim Witness Program Director, are partially funded by the State’s Compensation Board. The personnel cost associated with the Victim Witness Program Director is partially reimbursed by State and Federal grants.



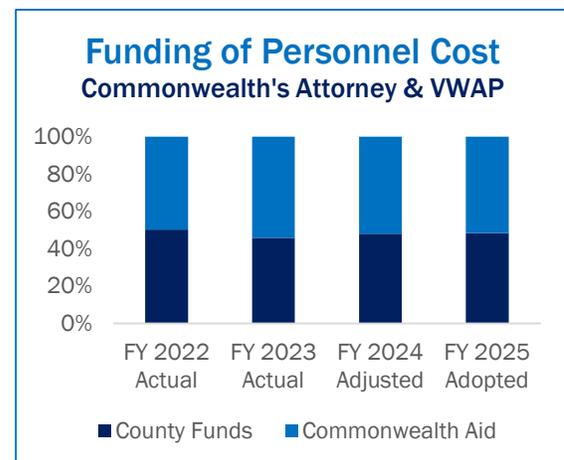
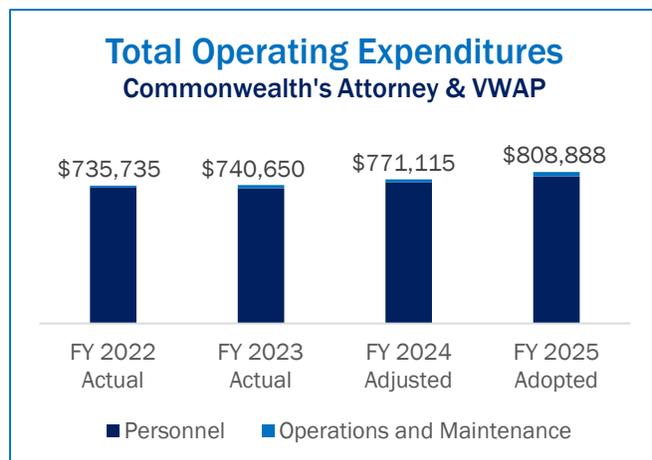
Budget Analysis

Commonwealth’s Attorney

Both personnel and operational costs are expected to increase in FY 2025. The three percent cost of living adjustment raise, 1.5 merit raise, and new part-time position will result in a four percent increase in personnel costs. The cost of contractual services will increase to cover an annual case management software subscription, which will help with the higher caseload and improve the Office’s efficiency. In FY 2023, there was a spike in contractual services costs related to a new copier lease.

Victim and Witness Assistance Program

Due to County-wide pay raises, the personnel cost for the Victim and Witness Assistance Program has increased. Operational costs have been trending lower than the budgeted amount; however, the extra funds provide a relatively small cushion for unexpected overages and non-grant funded expenses.



Courts

As prescribed by the State Constitution and Code of Virginia, the County is required to provide facilities for the Courts, which include the Adult Recovery Court, Circuit Court, General District Court, Juvenile and Domestic Relations District Court, and the Magistrates. The County funds minor expenses for these courts and all costs for the Adult Recovery Court, formerly known as the Adult Drug Treatment Court. Most expenses for the other courts, including personnel, are funded by the State. The Adult Recovery Court is currently funded by a Federal grant from the Department of Justice (DOJ).

Courts' Programs

Adult Drug Treatment Court

Provides a strict treatment program for nonviolent drug offenders as an alternative to incarceration. 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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Adult Recovery Court					
Expenditure Detail					
Telecommunications	\$ 462	\$ 412	\$ 500	\$ 500	\$ 500
Vehicle Fuel	-	-	250	250	250
DOJ Adult Recovery Court Gnt. Exp.	133,931	143,316	180,000	180,000	180,000
Total Expenditures	\$ 134,393	\$ 143,728	\$ 180,750	\$ 180,750	\$ 180,750

Circuit Court					
Expenditure Detail					
Books and Subscriptions	\$ 7,970	\$ 10,137	\$ 5,000	\$ 5,000	\$ 5,000
Jury Service Settlement	(3,060)	1,079	8,000	8,000	8,000
Maintenance Services	586	394	600	600	600
Meals and Lodging	178	405	200	200	500
Repairs and Maintenance	-	-	100	100	100
Telecommunications	840	932	1,100	1,100	1,100
Miscellaneous	814	25	-	-	-
Total Expenditures	\$ 7,328	\$ 12,972	\$ 15,000	\$ 15,000	\$ 15,300

Courts

Budget – General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
District Court					
Expenditure Summary					
Personnel	\$ -	\$ 50	\$ 1,938	\$ 1,938	\$ 1,938
Operations and Maintenance	7,306	9,197	6,850	6,850	5,850
Total Expenditures	\$ 7,306	\$ 9,247	\$ 8,788	\$ 8,788	\$ 7,788
Personnel Detail					
Part-Time Wages	\$ -	\$ 50	\$ 1,800	\$ 1,800	\$ 1,800
FICA Taxes	-	-	138	138	138
Total - Personnel	\$ -	\$ 50	\$ 1,938	\$ 1,938	\$ 1,938
Operations and Maintenance Detail					
Books and Subscriptions	\$ 721	\$ 939	\$ 850	\$ 850	\$ 850
Maintenance Services	2,179	2,976	3,300	3,300	3,300
Repairs and Maintenance	-	-	400	400	400
Telecommunications	780	786	1,800	1,800	800
Miscellaneous	3,626	4,496	500	500	500
Total - Operations and Maintenance	\$ 7,306	\$ 9,197	\$ 6,850	\$ 6,850	\$ 5,850

Juvenile and Domestic Relations District Court					
Expenditure Summary					
Personnel	\$ 1,100	\$ -	\$ 4,000	\$ 4,000	\$ -
Operations and Maintenance	5,458	6,264	9,700	9,700	9,700
Total Expenditures	\$ 6,558	\$ 6,264	\$ 13,700	\$ 13,700	\$ 9,700
Personnel Detail					
Part-Time Wages	\$ 1,100	\$ -	\$ 4,000	\$ 4,000	\$ -
Total - Personnel	\$ 1,100	\$ -	\$ 4,000	\$ 4,000	\$ -
Operations and Maintenance Detail					
Conventions and Education	\$ -	\$ 80	\$ 800	\$ 800	\$ 800
Dues and Associations	75	75	150	150	150
Maintenance Services	673	589	750	750	750
Repairs and Maintenance	2,757	3,756	6,000	6,000	6,000
Telecommunications	-	518	-	-	-
Miscellaneous	1,953	1,246	2,000	2,000	2,000
Total - Operations and Maintenance	\$ 5,458	\$ 6,264	\$ 9,700	\$ 9,700	\$ 9,700

Courts

Budget – General Fund

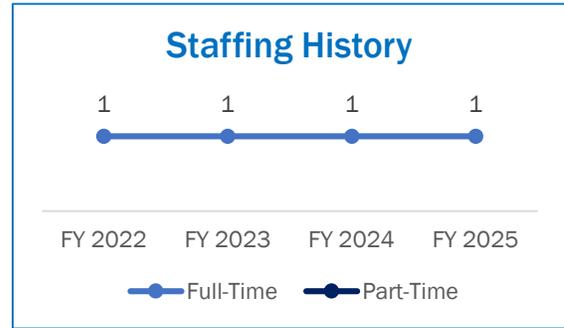
	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Magistrates					
Expenditure Detail					
Books and Subscriptions	\$ 444	\$ 511	\$ 550	\$ 550	\$ 550
Contractual Services	-	-	960	960	960
Dues and Associations	25	-	50	50	50
Janitorial Supplies	20	-	-	-	-
Repairs and Maintenance	-	19	-	-	-
Telecommunications	3,172	3,696	2,352	2,352	2,352
Miscellaneous	262	77	700	700	700
Total Expenditures	\$ 3,923	\$ 4,303	\$ 4,612	\$ 4,612	\$ 4,612

Total - Courts					
Expenditure Summary					
Personnel	\$ 1,100	\$ 50	\$ 5,938	\$ 5,938	\$ 1,938
Operations and Maintenance	158,408	176,464	216,912	216,912	216,212
Total Expenditures	\$ 159,508	\$ 176,514	\$ 222,850	\$ 222,850	\$ 218,150

Courts

Staffing

Starting in FY 2022, the Adult Recovery Court is the only entity in this Department with a County position. Currently, the Drug Court Coordinator position is funded by a Federal grant and is included in the Operations and Maintenance expenditure section. The part-time wages related to the General District and JDR Courts are funded by the County; however, the additional staff has not been needed in recent years. All other personnel costs related to the Courts are paid by the Commonwealth.



Budget Analysis

Since the Courts are mostly funded directly by the State, the budgets for the Circuit Court, District Court, Juvenile and Domestic Relations District Court, and Magistrates are relatively minimal and normally do not substantially change from year to year. Although most juror service payments are reimbursed by the Supreme Court, juror service payments are expected to remain elevated due to the increase in jury trials.

Currently, the Adult Recovery Court does not require much funding from the County since most of its expenditures are covered by a Federal grant from the Department of Justice (DOJ). Although the grant was only for three years, it was extended for a fourth year, in which unspent funds from the three years will be used. The savings from those years should be enough to cover all of the Court’s expenses in FY 2024 and the first quarter of FY 2025. After FY 2025, the Court is hopeful that it will be awarded additional grants so that it can continue operating mostly without local tax dollars. If there is a lack of grant funding, the County has funds from the National Opioid Settlement that it is holding in reserve.

Emergency Services

Emergency Services includes the Page County Department of Fire and Emergency Medical Services (Fire and EMS) and Emergency Communications Center (ECC). Both Departments have their own Director and are overseen by the County Administrator.

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 two volunteer rescue squads. In addition, the Department provides emergency medical services and fire response training for the two volunteer rescue squads and three volunteer fire departments. Expenditures related to the volunteer agencies are included in a budget separate from that of the County's Fire and EMS Department.

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 and EMS Department, Page County Sheriff's Office (PCSO), and the Police Departments for the Towns of Luray, Shenandoah, and Stanley. Prior to FY 2020, the ECC was overseen by the PCSO, but it is now a part of Emergency Services and under the County Administrator's supervision. Please note that the ECC budget accounts only for the expenditures associated with the department that is overseen by the County Administrator. Three of the employees that works for the ECC are partially funded by the Compensation Board and are included in the PCSO's 9-1-1 System 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. Manages the Ambulance Fee for Service program, which includes obtaining financial reimbursements for emergency medical transportation costs. Helps manage grants associated with the Department.

Volunteer Agencies

Operates two volunteer rescue squads. Coordinates County's Fire and EMS operations with the two volunteer rescue squads and three volunteer fire departments.

Emergency Communications Center

Provides emergency dispatch services for the County and its Towns.

Emergency Services

Strategic Goals, Objectives, and Measures

Objective 1

Description: Achieve a [standardized and reliable fleet](#) of ambulances.

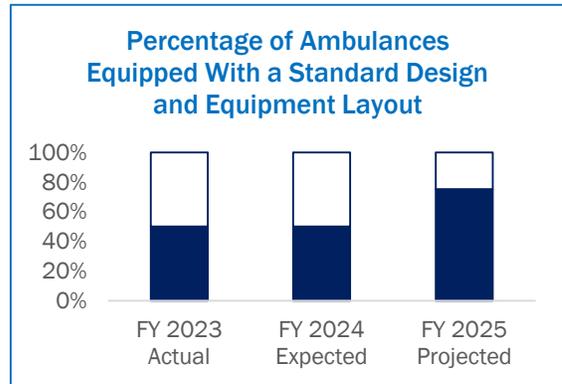
Related County Strategic Goal: 11. Provide community facilities and human services that are efficient, progressive, accessible, and responsive to the needs of the community.

Measure 1: Percentage of ambulances equipped with a standard design and equipment layout.

By standardizing the fleet’s design and equipment layout, Fire and EMS staff will be more efficient when transporting and caring for patients.

Measure 2: Number of new ambulances purchased.

By implementing an ambulance replacement schedule, the Department will be equipped with reliable transportation. This will reduce repairs and maintenance costs, and it will prevent the need to borrow ambulances from volunteer agencies. The two most recent purchases of new ambulances were in FY 2021 and FY 2023. The Department has ordered two more, with one expected to arrive in FY 2025.



Emergency Services

Strategic Goals, Objectives, and Measures (Continued)

Objective 2

Description: Improve Fire-EMS work environment.

Related County Strategic Goal: 11. Provide community facilities and human services that are efficient, progressive, accessible, and responsive to the needs of the community.

Measure: Full-time Fire and EMS employee resignations.



By improving the work environment, the Department will be able to keep employees happy, which will help improve retention and efficiency. One way to improve the environment is to upgrade stations to include better equipment and showers. In FY 2024, the County replaced the shower at the Stanley station and remodeled the kitchen at the Shenandoah station. Additionally, the Department has been upgrading the gym equipment at all three stations.

Objective 3

Description: Answer all 9-1-1 calls within 10 seconds.

Related County Strategic Goal: 11. Provide community facilities and human services that are efficient, progressive, accessible, and responsive to the needs of the community.

Measure: Percentage of 911 calls answered within 10 seconds.

ECC improved answer times in FY 2022, but they worsened in FY 2023 due to being short-staffed. By creating an additional position in FY 2022 and prioritizing filling vacant positions in FY 2023, the Department has steadily increased its answer time.

Time to Answer 911 Calls (Seconds)	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected
0 - 10	98.75%	99.20%	96.69%	97.95%	98.40%
11 - 15	0.84%	0.51%	2.92%	1.41%	1.26%
16 - 20	0.21%	0.12%	0.31%	0.31%	16.00%
21 - 40	0.20%	0.18%	0.08%	0.33%	18.00%

Emergency Services

Budget – General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Fire and Emergency Medical Services					

Expenditure Summary

Personnel	\$ 1,371,850	\$ 1,461,966	\$ 1,729,809	\$ 2,104,949	\$ 2,196,949
Operations and Maintenance	689,666	240,544	290,750	292,810	336,400
Total Expenditures	\$ 2,061,516	\$ 1,702,510	\$ 2,020,559	\$ 2,397,759	\$ 2,533,349

Personnel Detail

Salaries	\$ 931,377	\$ 1,023,462	\$ 1,187,284	\$ 1,541,504	\$ 1,532,826
Part-Time Wages	127,309	92,797	105,000	105,000	100,000
FICA Taxes	75,204	79,206	100,387	119,835	124,912
Retirement Contributions	85,728	92,275	122,407	123,721	145,217
Health Insurance	142,305	163,182	200,045	200,045	276,804
Group Term Life Insurance	9,927	11,044	14,686	14,844	17,190
Total - Personnel	\$ 1,371,850	\$ 1,461,966	\$ 1,729,809	\$ 2,104,949	\$ 2,196,949

Emergency Services

Budget – General Fund (Continued)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Fire and Emergency Medical Services (Continued)					
Operations and Maintenance Detail					
Advertising	\$ -	\$ 49	\$ -	\$ -	\$ -
Books and Subscriptions	74	45	-	-	250
Communications Equipment	3,109	-	2,000	2,000	2,000
Contractual Services	31,629	84,465	45,000	45,000	53,000
Conventions and Education	(1,287)	910	18,000	18,000	20,800
Dues and Associations	-	360	1,000	1,000	1,000
Emergency Mgmt. Supplies	-	-	-	2,060	-
Malpractice Insurance	2,629	2,629	2,800	2,800	-
Meals and Lodging	2,526	2,060	5,000	5,000	5,000
Medical and Lab Supplies	71,681	68,487	70,000	70,000	75,000
Mileage	183	270	300	300	300
Motor Vehicle Insurance	5,205	6,480	6,500	6,500	6,500
Postal Services	427	17	100	100	100
Radio Equipment Repairs	108	-	1,000	1,000	2,000
Repairs and Maintenance	-	-	-	-	250
Special Events	-	-	1,000	1,000	1,000
Station Expenses	12,479	8,207	13,000	13,000	15,000
Telecommunications	2,927	2,602	3,000	3,000	3,000
Training	4,091	3,606	5,000	5,000	5,000
Uniforms	5,410	17,646	10,000	10,000	14,000
Vehicle Fuel	40,024	46,533	45,000	45,000	45,000
Vehicle Repairs and Maintenance	71,735	(15,883)	45,000	45,000	45,000
Vehicle Supplies	5,807	3,352	2,500	2,500	2,500
Miscellaneous	2,955	1,209	1,500	1,500	2,500
Emgy. Mgmt. Perf. Grant Exp.	5,545	7,500	7,500	7,500	7,500
Four-for-Life Program Expenses	4,788	-	4,850	4,850	13,500
Rad. Emgy. Prep. Prog. Grant Exp.	1,400	-	700	700	700
Rescue Sq. Assist. Fund Gnt. Exp.	342,376	-	-	-	15,500
Rescue Sq. Assist. Fund Gnt. Exp.	73,845	-	-	-	-
Total - Operations and Maintenance	\$ 689,666	\$ 240,544	\$ 290,750	\$ 292,810	\$ 336,400

Emergency Services

Budget – General Fund (Continued)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
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Volunteer Agencies

Expenditure Summary

Operations and Maintenance	\$ 306,524	\$ 274,015	\$ 268,850	\$ 279,987	\$ 284,500
Contributions	172,500	172,500	348,750	348,750	348,750
Total Expenditures	\$ 479,024	\$ 446,515	\$ 617,600	\$ 628,737	\$ 633,250

Operations and Maintenance Detail

Billing Services	\$ 28,144	\$ 36,561	\$ 27,000	\$ 27,000	\$ 35,000
Fire and Rescue Insurance	103,683	104,729	110,000	110,000	110,000
Fire Programs Expenses	61,056	58,934	55,000	66,137	55,000
Four-for-Life Program Expenses	13,627	-	4,850	4,850	13,500
Revenue Recovery - Luray Rescue	50,545	33,985	30,000	30,000	30,000
Revenue Recovery - Shen. Fire	-	-	750	750	-
Revenue Recovery - Shen. Rescue	1,729	-	-	-	-
Revenue Recovery - Stanley Fire	308	133	1,250	1,250	1,000
Revenue Recovery - Stan. Rescue	47,432	39,673	40,000	40,000	40,000
Total - Operations and Maintenance	\$ 306,524	\$ 274,015	\$ 268,850	\$ 279,987	\$ 284,500

Contributions Detail

Luray Fire Contribution	\$ 57,500	\$ 57,500	\$ 100,000	\$ 100,000	\$ 100,000
Shenandoah Fire Contribution	57,500	57,500	100,000	100,000	100,000
Stanley Fire Contribution	57,500	57,500	100,000	100,000	100,000
Stanley SRO Contribution	-	-	48,750	48,750	48,750
Total - Contributions	\$ 172,500	\$ 172,500	\$ 348,750	\$ 348,750	\$ 348,750

Emergency Services

Budget – General Fund (Continued)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Emergency Communications Center					
Expenditure Summary					
Personnel	\$ 584,295	\$ 628,818	\$ 732,115	\$ 742,840	\$ 800,548
Operations and Maintenance	141,363	177,731	187,916	251,923	362,792
Total Expenditures	\$ 725,658	\$ 806,549	\$ 920,031	\$ 994,763	\$ 1,163,340
Personnel Detail					
Salaries	\$ 398,576	\$ 435,324	\$ 500,427	\$ 507,124	\$ 569,587
Part-Time Wages	21,884	13,426	16,000	16,000	17,600
FICA Taxes	28,700	30,680	39,508	42,698	44,922
Retirement Contributions	41,462	45,443	52,984	53,732	61,379
Health Insurance	89,217	98,823	116,840	116,840	99,792
Group Term Life Insurance	4,456	5,122	6,356	6,446	7,268
Total - Personnel	\$ 584,295	\$ 628,818	\$ 732,115	\$ 742,840	\$ 800,548
Operations and Maintenance Detail					
Academy Fees	\$ 9,920	\$ 9,300	\$ 10,500	\$ 10,500	\$ 10,500
Contractual Services	72,958	55,257	72,466	72,466	230,259
Contributions	-	-	500	500	500
Conventions and Education	515	-	3,000	3,000	3,300
Dues and Associations	893	935	1,100	1,100	1,100
Electrical Services	1,653	2,197	3,000	3,000	3,150
Emergency Services Repairs	2,826	-	-	-	-
Meals and Lodging	1,512	-	2,000	2,000	1,000
Mileage	-	-	250	250	250
Postal Services	-	17	-	-	50
Repairs and Maintenance	2,699	1,771	5,500	5,500	5,500
Road Signs	2,607	3,932	3,500	3,500	3,850
Telecommunications	32,970	42,221	42,000	71,007	59,153
Tower Rent	10,750	57,500	37,200	37,200	37,200
Uniforms	1,768	609	2,000	2,000	2,000
Vehicle Fuel	55	30	100	100	100
Miscellaneous	237	1,640	800	800	880
Pub. Safety Ans. Points Bonuses	-	-	-	35,000	-
Pub. Safety Ans. Points Grant Exp.	-	2,322	4,000	4,000	4,000
Total - Operations and Maintenance	\$ 141,363	\$ 177,731	\$ 187,916	\$ 251,923	\$ 362,792

Emergency Services

Budget – General Fund (Continued)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Total - Emergency Services					

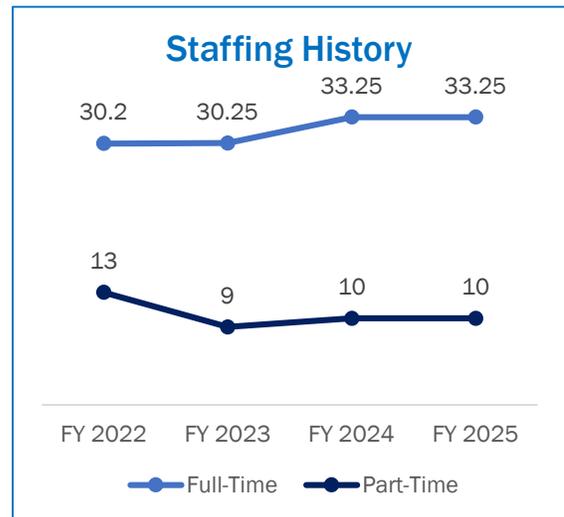
Expenditure Summary

Personnel	\$ 1,956,145	\$ 2,090,784	\$ 2,461,924	\$ 2,847,789	\$ 2,997,497
Operations and Maintenance	1,072,916	626,607	747,516	824,720	983,692
Contributions	237,137	238,183	348,750	348,750	348,750
Total Expenditures	\$ 3,266,198	\$ 2,955,574	\$ 3,558,190	\$ 4,021,259	\$ 4,329,939

Staffing

Fire and EMS accounts for about two-thirds of the full-time Emergency Services staff and most of the part-time staff. Some of ECC’s staff is partially funded by the PCSO’s 9-1-1 Systems budget. Before FY 2023, four of ECC’s positions were shared with the PCSO. In FY 2023, one of those positions was absorbed entirely by the PCSO. Consequently, ECC now accounts for 0.25 of the 3 remaining shared positions, and the Sheriff’s Office accounts for 0.75.

In FY 2022, the Fire and EMS trainer position’s duties were absorbed by existing staff, and three new positions were created to provide 24/7 career-staffed ambulance transportation services in the Town of Stanley.



This resulted in a net increase of two full-time positions; however, due to vacancies and resignations, additional part-time help was needed. In FY 2023, the Fire and EMS Department paid overtime wages rather than use as much part-time staff. This resulted in a decreased of four part-time positions. During FY 2024, the Board of Supervisors added three additional full-time Fire and EMS positions to help with the increased call volume.

Emergency Services

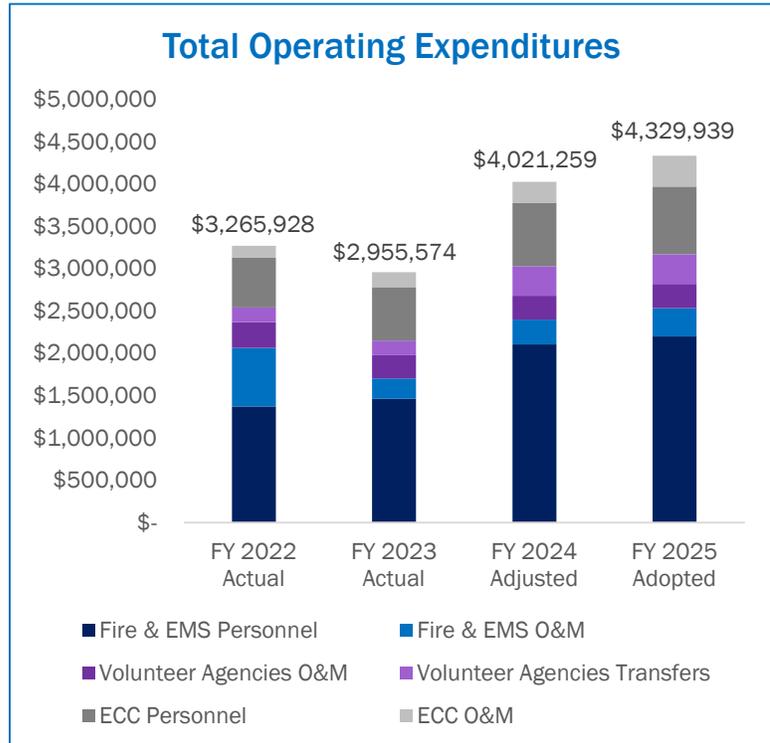
Budget Analysis

Fire and Emergency Medical Services

In FY 2022, the expenses for the Department of Fire and EMS were substantially higher due to two relatively large grants from the Virginia Rescue Squads Assistance Fund (RSAF). These grants were for respirators and monitors. Personnel costs have increased over the years due to County-wide cost of living adjustment raises, raises for promotions and certifications, and three new positions that were added in FY 2024. Additionally, in FY 2024, the County began using local funds to pay for three other positions that were previously funded with the Federal government’s American Rescue Plan Act (ARPA).

In FY 2025, personnel costs will

increase again for the three percent cost of living adjustment raise and raises for fire certifications. Contractual services will increase due to a State regulation change involving pharmaceutical storage and distribution. Additionally, matching funds have been budgeted for another RSAF grant that will help provide small medical equipment.



Emergency Services

Budget Analysis (Continued)

Volunteer Agencies

Although revenue recovery expenses have decreased over the years, additional billing expenses and contributions have caused this budget to increase substantially. Revenue recovery expenses are related to the ambulance transportation revenue that the County collects on the rescue squads' behalf and then disburses. The higher percentage of emergency calls responded to by volunteer agencies' vehicles, the higher percentage of revenue recovery that is collected by the volunteer agencies. The overall increase in emergency calls has resulted in an increase in the amount charged by the billing company that handles invoicing for ambulance transportation services. Consequently, the billing expense budget has increased by nearly 30 percent for FY 2025.

In FY 2024, the Board of Supervisors agreed to give \$100,000 to each of the three fire departments, which is an increase of \$42,500 per department. More funds were needed to replace their self-contained breathing apparatus equipment and to save for replacing aged fire engines.

Starting in FY 2024, the County began contributing \$48,750 annually to the Town of Stanley to help pay for the School Resource Officer (SRO), who is employed by the Stanley Police Department. Since the County is financially responsible for all other non-grant-funded SROs within the County, the Board of Supervisors felt that it was fair to pay for Stanley's locally-funded SRO position.

Emergency Communications Center

The ECC budget has steadily increased over the years due to pay increases and cost increases related to the County's new NG9-1-1 radio system. Salaries have increased due to County-wide cost of living adjustment raises, promotions, and department-wide pay adjustments. Since FY 2023, the County Administrator has boosted salaries to improve employee retention and attraction, as hiring has been difficult. In FY 2025, personnel costs will rise again for the county-wide three percent cost of living adjustment raise and 1.5 percent merit raise.

For the new radio system, ECC now pays to rent two additional towers, an annual fee for Harrisonburg-Rockingham Emergency Communications Center's radio infrastructure, and new AT&T bills. This has caused cost increases in rent, contractual services, and telecommunications, respectively. Although the new radio project has resulted in substantial cost increases, the County's first responders have praised the improved reliability and coverage.

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 operations.

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 he 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 three main objectives for FY 2025, which are listed below. Due to the PCSO’s rising costs, their objectives are mostly focused on the County’s strategic goal to protect and enhance the fiscal resources.

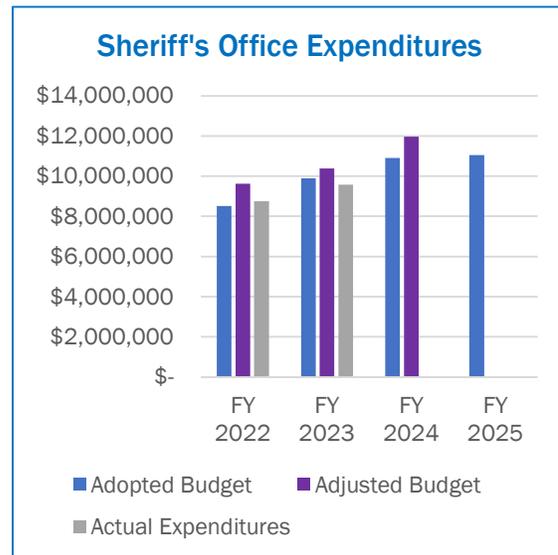
Objective 1

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

Related County Strategic Goal: 7. Protect and enhance the County’s fiscal resources.

Measure: Actual expenditures shall remain within budget. *Although expenditures have remained within the adjusted budget for the past few fiscal years, the budget has steadily grown due to jail-related costs, such as inmate housing, food, and medical. Near the end of FY 2023, the Sheriff negotiated a new, less expensive contract with one of the surrounding jails. In FY 2024, the County’s Purchasing*

Agent helped negotiate better inmate food prices. The Sheriff’s Office will continue working with the Board of Supervisors and its staff to find solutions to help curb these rising costs.



Sheriff’s Office

Strategic Goals, Objectives, and Measures (Continued)

Objective 2

Description: Develop strategies to improve recruitment and retention of high-quality employees.

Related County Strategic Goal: 7. Protect and enhance the County’s fiscal resources.

Measure: Reduce the number of full-time employees who are terminated or resign.



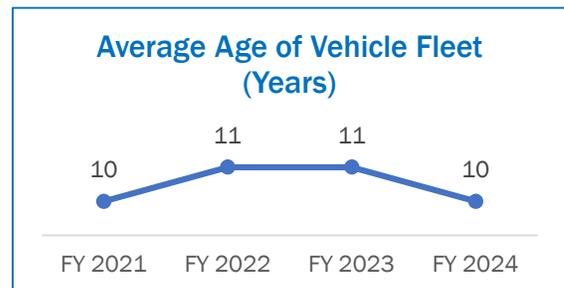
By reducing the number of terminations and resignations, the Sheriff’s Office will spend less on training and outfitting new employees. The County’s pay raises and the Compensation Board’s new minimum salary helped make salaries more competitive, which helped lower the number of terminations and resignations in FY 2022 and FY 2023. In FY 2024, there were multiple personnel changes after Sheriff Cabbage’s reelection and Major Monteleone’s retirement, which resulted in an increase in resignations.

Objective 3

Description: Curb the rising cost of vehicle maintenance by purchasing newer, more reliable vehicles.

Related County Strategic Goal: 7. Protect and enhance the County’s fiscal resources.

Measure: Average age of the Sheriff’s Office fleet.



As vehicles age, maintenance costs tend to increase. To fix this issue, the PCSO used funds from the Federal government’s American Rescue Plan Act to purchase eight new vehicles. This has helped decrease the average age of the fleet and will help lower maintenance costs. In FY 2025, the PCSO will use their allocated CIP funds to purchase a vehicle for their K-9 unit.

Sheriff's Office

Budget – General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Law Enforcement and Administration					

Expenditure Summary

Personnel	\$ 2,058,414	\$ 2,268,411	\$ 2,675,199	\$ 2,703,946	\$ 2,594,107
Operations and Maintenance	604,024	759,713	939,459	1,880,369	920,970
Total Expenditures	\$ 2,662,438	\$ 3,028,124	\$ 3,614,658	\$ 4,584,315	\$ 3,515,077

Personnel Detail

Salaries	\$ 1,352,494	\$ 1,504,025	\$ 1,835,327	\$ 1,859,251	\$ 1,740,472
Part-Time Wages	87,005	83,025	75,000	75,000	92,000
Overtime	35,847	19,698	30,000	30,000	50,000
FICA Taxes	109,440	100,531	148,437	150,267	144,009
Retirement Contributions	169,684	183,413	205,006	207,678	197,025
Health Insurance	285,131	356,218	356,831	356,831	347,280
Group Term Life Insurance	18,813	21,501	24,598	24,919	23,321
Total - Personnel	\$ 2,058,414	\$ 2,268,411	\$ 2,675,199	\$ 2,703,946	\$ 2,594,107

Operations and Maintenance Detail

Academy Fees	\$ 16,610	\$ 20,460	\$ 20,460	\$ 20,460	\$ 22,320
Advertising	-	-	200	200	200
Books and Subscriptions	751	622	1,250	1,250	1,250
Contractual Services	12,450	81,634	28,000	28,000	28,000
Conventions and Education	8,193	4,528	7,500	7,500	10,000
Dues and Associations	2,041	1,118	2,000	2,000	2,000
Electronic Summons	5,590	2,513	4,000	4,000	4,000
Extermination	280	210	300	300	300
Janitorial Supplies	110	223	600	600	600
K-9 Donation Expenses	1,111	29	2,000	2,000	-
K-9 Supplies	222	253	2,000	2,000	2,000
Meals and Lodging	5,630	8,886	7,500	7,500	12,000
Motor Vehicle Insurance	23,882	24,033	24,000	24,000	25,000
Police Supplies	15,761	34,071	33,000	33,000	51,540
Postal Services	1,331	1,257	2,000	2,000	2,000

Sheriff's Office

Budget – General Fund (Continued)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Law Enforcement and Administration (Continued)					
Operations and Maintenance Detail (Continued)					
Radio Equipment Repairs	\$ 300	\$ -	\$ -	\$ -	\$ -
Repairs and Maintenance	1,973	1,228	4,000	4,000	4,000
Repairs and Maintenance Sup.	6,361	1,100	2,500	2,500	2,500
Search and Rescue Expenses	-	41	2,000	2,000	2,000
Special Operations	1,181	-	-	-	-
Telecommunications	32,329	19,179	25,000	25,000	25,000
Uniforms	9,878	10,538	11,000	11,000	12,000
Vehicle Fuel	98,167	111,385	90,000	90,000	110,000
Vehicle Repairs and Maintenance	50,042	67,636	60,000	60,000	65,000
Vehicle Supplies	14,662	18,130	17,000	17,000	20,000
Water and Sewer	1,489	1,445	1,600	1,600	1,600
Miscellaneous	620	278	-	-	-
ARPA Law Enforcement Grant Exp.	-	-	-	462,000	-
BJA Bulletproof Vest Grant Exp.	9,235	2,954	13,000	13,000	-
BJA LOLE Block Grant Exp.	4,643	290	6,060	6,060	-
COVID-19 Emgy. Suppl. Fund Exp.	33,954	40,303	-	-	-
DCJS Mobile Data Terminal Gnt.	18,744	-	25,000	25,000	-
DHS Citizen Corps Prog. Grant	9,450	9,501	17,500	17,500	8,750
DHS SHSP Grant Expenses	71,233	-	21,680	21,680	-
DMV Gnt. Trans. Safety Grant Exp.	8,800	17,667	20,000	20,000	20,000
DOJ COPS CIT Grant Exp.	-	-	-	350,000	350,000
DOJ COPS De-Escalation Gnt. Exp.	-	115,586	200,000	328,910	128,910
DOJ COPS Hiring Grant Exp.	130,491	155,416	278,309	278,309	-
Emgy. Response Team Supplies	6,510	7,199	10,000	10,000	10,000
Total - Operations and Maintenance	\$ 604,024	\$ 759,713	\$ 939,459	\$ 1,880,369	\$ 920,970

Sheriff’s Office

Budget – General Fund (Continued)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Animal Control					
Expenditure Summary					
Personnel	\$ 121,138	\$ 113,497	\$ 136,570	\$ 137,821	\$ 124,353
Operations and Maintenance	19,144	14,493	24,050	24,050	29,060
Total Expenditures	\$ 140,282	\$ 127,990	\$ 160,620	\$ 161,871	\$ 153,413
Personnel Detail					
Salaries	\$ 84,872	\$ 81,025	\$ 96,006	\$ 97,047	\$ 93,781
Part-Time Wages	569	-	-	-	-
Overtime	1,280	447	2,000	2,000	2,000
FICA Taxes	6,195	5,790	7,804	7,884	7,328
Retirement Contributions	9,154	9,061	10,724	10,840	10,616
Health Insurance	18,053	16,101	18,750	18,750	9,372
Group Term Life Insurance	1,015	1,073	1,286	1,300	1,256
Total - Personnel	\$ 121,138	\$ 113,497	\$ 136,570	\$ 137,821	\$ 124,353
Operations and Maintenance Detail					
Academy Fees	\$ 1,240	\$ 1,240	\$ 1,300	\$ 1,300	\$ 2,160
Contractual Services	825	721	2,000	2,000	2,000
Conventions and Education	366	-	1,000	1,000	4,500
Dues and Associations	-	-	200	200	-
Meals and Lodging	264	626	1,000	1,000	1,000
Motor Vehicle Insurance	1,088	1,095	1,700	1,700	1,700
Police Supplies	426	517	1,000	1,000	1,500
Repairs and Maintenance Sup.	8	-	-	-	-
Telecommunications	1,112	867	1,000	1,000	1,200
Uniforms	-	222	600	600	1,000
Vehicle Fuel	10,022	7,741	9,000	9,000	9,000
Vehicle Repairs and Maintenance	2,143	780	2,500	2,500	2,500
Vehicle Supplies	370	48	750	750	500
Veterinary	1,280	636	2,000	2,000	2,000
Total - Operations and Maintenance	\$ 19,144	\$ 14,493	\$ 24,050	\$ 24,050	\$ 29,060

Sheriff's Office

Budget – General Fund (Continued)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Bailiffs					
Expenditure Summary					
Personnel	\$ 217,830	\$ 259,586	\$ 284,888	\$ 287,206	\$ 346,679
Operations and Maintenance	5,872	8,629	41,225	41,225	43,940
Total Expenditures	\$ 223,702	\$ 268,215	\$ 326,113	\$ 328,431	\$ 390,619
Personnel Detail					
Salaries	\$ 98,111	\$ 106,273	\$ 111,884	\$ 113,813	\$ 164,045
Part-Time Wages	57,239	86,144	105,000	105,000	105,000
Overtime	2,423	3,756	5,000	5,000	5,000
FICA Taxes	10,642	13,562	17,740	17,888	20,966
Retirement Contributions	11,493	12,014	12,497	12,712	18,570
Health Insurance	36,647	36,411	31,268	31,268	30,900
Group Term Life Insurance	1,275	1,426	1,499	1,525	2,198
Total - Personnel	\$ 217,830	\$ 259,586	\$ 284,888	\$ 287,206	\$ 346,679
Operations and Maintenance Detail					
Academy Fees	\$ 3,720	\$ 3,720	\$ 6,200	\$ 6,200	\$ 5,040
Contractual Services	516	955	30,575	30,575	30,500
Conventions and Education	-	-	300	300	-
Dues and Associations	-	-	250	250	-
Meals and Lodging	-	-	300	300	-
Police Supplies	63	2,374	1,500	1,500	5,000
Repairs and Maintenance Sup.	-	-	100	100	-
Telecommunications	487	434	500	500	900
Uniforms	1,086	1,146	1,500	1,500	2,500
Total - Operations and Maintenance	\$ 5,872	\$ 8,629	\$ 41,225	\$ 41,225	\$ 43,940

Sheriff’s Office

Budget – General Fund (Continued)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Crime Prevention					
Expenditure Summary					
Personnel	\$ 357,970	\$ 386,448	\$ 446,871	\$ 453,452	\$ 525,503
Operations and Maintenance	105,898	225,027	232,834	232,834	184,352
Total Expenditures	\$ 463,868	\$ 611,475	\$ 679,705	\$ 686,286	\$ 709,855
Personnel Detail					
Salaries	\$ 184,464	\$ 201,615	\$ 212,289	\$ 217,766	\$ 277,150
Part-Time Wages	63,326	59,323	80,000	80,000	80,000
Overtime	1,795	2,686	4,000	4,000	7,000
FICA Taxes	20,730	25,237	30,394	30,813	35,978
Retirement Contributions	25,872	32,295	34,998	35,610	43,390
Health Insurance	58,914	61,449	80,993	80,993	76,848
Group Term Life Insurance	2,869	3,843	4,197	4,270	5,137
Total - Personnel	\$ 357,970	\$ 386,448	\$ 446,871	\$ 453,452	\$ 525,503

Sheriff's Office

Budget – General Fund (Continued)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Crime Prevention (Continued)					
Operations and Maintenance Detail					
Academy Fees	\$ 4,340	\$ 4,340	\$ 6,200	\$ 6,200	\$ 6,500
Advertising	-	-	250	250	-
Books and Subscriptions	-	-	100	100	100
Contractual Services	387	1,017	575	575	2,450
Conventions and Education	378	28	1,500	1,500	1,500
Meals and Lodging	2,405	917	4,000	4,000	4,000
Motor Vehicle Insurance	3,809	3,285	4,000	4,000	4,000
Police Supplies	89	5,775	4,500	4,500	6,000
Postal Services	500	500	500	500	500
Radio Equipment Repairs	-	-	500	500	-
Repairs and Maintenance Sup.	70	-	-	-	-
Summer Youth Camp	2,823	12,135	-	-	-
Telecommunications	3,285	3,464	5,750	5,750	5,750
Triad	-	65	-	-	-
Uniforms	2,147	2,072	3,000	3,000	2,000
Vehicle Fuel	11,208	14,448	11,000	11,000	16,000
Vehicle Repairs and Maintenance	7,730	12,803	9,000	9,000	13,000
Vehicle Supplies	465	260	500	500	500
Miscellaneous	-	842	-	-	-
Byrne Justice Assist. Gnt. Exp.	-	-	2,036	2,036	-
DCJS SRO Grant Expenses	44,917	94,688	112,316	112,316	103,052
Edu. Outreach Program Exp.	3,341	1,955	5,000	5,000	-
PACA Drug Free Comm. Grant Exp.	12,556	8,986	15,000	15,000	19,000
Walmart Community Grant Exp.	-	-	2,000	2,000	-
Youth Engagement Grant	5,448	57,447	45,107	45,107	-
Total - Operations and Maintenance	\$ 105,898	\$ 225,027	\$ 232,834	\$ 232,834	\$ 184,352

Sheriff’s Office

Budget – General Fund (Continued)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Investigations					
Expenditure Summary					
Personnel	\$ 549,175	\$ 680,287	\$ 736,137	\$ 743,698	\$ 805,459
Operations and Maintenance	150,050	137,886	145,957	199,850	183,440
Total Expenditures	\$ 699,225	\$ 818,173	\$ 882,094	\$ 943,548	\$ 988,899
Personnel Detail					
Salaries	\$ 370,988	\$ 450,769	\$ 474,607	\$ 480,161	\$ 515,430
Part-Time Wages	5,846	1,298	20,000	20,000	20,000
Overtime	11,472	20,986	17,000	17,888	27,000
FICA Taxes	25,896	30,872	40,668	41,093	43,028
Retirement Contributions	42,934	50,370	53,013	53,633	58,346
Health Insurance	87,276	120,002	124,488	124,488	134,748
Group Term Life Insurance	4,763	5,990	6,361	6,435	6,907
Total - Personnel	\$ 549,175	\$ 680,287	\$ 736,137	\$ 743,698	\$ 805,459

Sheriff's Office

Budget – General Fund (Continued)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Investigations (Continued)					
Operations and Maintenance Detail					
Academy Fees	\$ 4,960	\$ 4,340	\$ 6,580	\$ 6,580	\$ 6,580
Advertising	-	153	-	-	-
Asset Forfeitures	3,121	-	-	20,750	-
Asset Forfeitures (Federal)	12,489	-	-	7,511	-
Books and Subscriptions	1,705	1,217	2,700	2,700	2,700
Contractual Services	21,253	23,721	22,000	22,000	22,000
Conventions and Education	5,798	6,213	10,000	10,000	10,000
Dues and Associations	210	100	500	500	15,000
Electrical Services	-	702	-	-	1,000
Emergency Mgmt. Supplies	-	-	-	1,830	1,830
Extermination	260	280	300	300	300
Gang Task Force Supplies	12,865	14,355	11,500	11,500	-
Janitorial Supplies	516	191	500	500	500
Meals and Lodging	8,306	3,742	8,500	8,500	10,000
Mileage	15	482	-	-	-
Motor Vehicle Insurance	5,985	5,475	6,000	6,000	7,000
Police Supplies	10,212	13,164	15,000	16,302	18,000
Postal Services	100	186	100	100	100
Radio Equipment Repairs	145	-	-	-	-
Repairs and Maintenance	3,560	14,495	4,500	4,500	4,500
Repairs and Maintenance Sup.	2,345	1,498	3,500	3,500	3,500
Telecommunications	13,303	11,796	12,500	12,500	12,500
Unclaimed Remains	-	-	-	-	6,000
Uniforms	1,931	3,522	6,000	6,000	7,000
Vehicle Fuel	13,747	15,467	13,000	13,000	17,500
Vehicle Repairs and Maintenance	6,005	9,285	9,847	9,847	10,000
Vehicle Supplies	448	1,425	2,000	2,000	4,000
Water and Sewer	771	774	930	930	930
ICAC Grant Expenses	20,000	5,303	10,000	20,000	10,000
State Police HEAT Grant Exp.	-	-	-	12,500	12,500
Total - Operations and Maintenance	\$ 150,050	\$ 137,886	\$ 145,957	\$ 199,850	\$ 183,440

Sheriff’s Office

Budget – General Fund (Continued)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Jail					
Expenditure Summary					
Personnel	\$ 1,645,710	\$ 1,734,369	\$ 1,751,767	\$ 1,767,763	\$ 1,872,060
Operations and Maintenance	2,785,655	2,846,564	3,355,850	3,355,850	3,269,800
Total Expenditures	\$ 4,431,365	\$ 4,580,933	\$ 5,107,617	\$ 5,123,613	\$ 5,141,860
Personnel Detail					
Salaries	\$ 865,304	\$ 887,901	\$ 943,743	\$ 957,056	\$ 991,138
Part-Time Wages	313,225	387,618	282,500	282,500	350,000
Overtime	70,907	63,635	80,000	80,000	80,000
FICA Taxes	91,697	90,834	103,368	104,386	108,716
Retirement Contributions	103,635	83,603	117,368	118,855	128,512
Health Insurance	189,478	211,179	210,707	210,707	198,480
Group Term Life Insurance	11,464	9,599	14,081	14,259	15,214
Total - Personnel	\$ 1,645,710	\$ 1,734,369	\$ 1,751,767	\$ 1,767,763	\$ 1,872,060

Sheriff's Office

Budget – General Fund (Continued)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Jail (Continued)					
Operations and Maintenance Detail					
Academy Fees	\$ 17,980	\$ 17,360	\$ 16,000	\$ 16,000	\$ 18,500
Advertising	2,482	238	-	-	-
Books and Subscriptions	50	88	250	250	250
Contractual Services	1,816,367	1,732,907	1,789,000	1,789,000	1,700,000
Conventions and Education	2,225	2,230	1,000	1,000	3,000
Drug Screening	-	-	500	500	500
Dues and Associations	600	675	700	700	650
Electrical Services	41,627	50,670	48,000	48,000	50,000
Extermination	280	280	300	300	300
Extradition of Prisoners	-	153	500	500	500
Heating Services	11,480	8,266	11,000	11,000	8,500
Home Electronic Monitoring	2,719	164	3,000	3,000	3,000
Inmate Food	278,069	341,736	350,000	350,000	305,000
Inmate Medical	337,271	323,767	350,000	350,000	360,000
Jail Garden	2,002	1,355	-	-	-
Janitorial Supplies	45,421	42,197	48,000	48,000	39,000
Kitchen Supplies	2,280	2,298	3,500	3,500	3,500
Linen Supplies	1,745	1,314	3,000	3,000	3,000
Meals and Lodging	468	1,433	1,500	1,500	4,000
Medical and Lab Supplies	-	138	2,500	2,500	5,000
Motor Vehicle Insurance	5,441	4,927	5,500	5,500	6,500
Police Supplies	11,702	14,764	13,000	13,000	14,000
Postal Services	100	95	100	100	100
Radio Equipment Repairs	80	-	-	-	-
Repairs and Maintenance	12,565	21,222	12,000	12,000	10,000
Repairs and Maintenance Sup.	32,469	28,889	35,000	35,000	45,000
Telecommunications	3,760	4,191	6,000	6,000	6,000
Uniforms	9,317	8,772	10,000	10,000	12,500
Vehicle Fuel	18,940	19,126	17,000	17,000	20,000
Vehicle Repairs and Maintenance	8,127	10,211	12,000	12,000	12,000
Vehicle Supplies	1,002	3,750	5,000	5,000	4,000
Water and Sewer	30,535	34,991	34,500	34,500	35,000
Misc. Inmate Expenses	-	-	11,000	11,000	11,000
Miscellaneous	315	61	-	-	-
DOJ COSSAP Grant Expenses	10,134	2,384	200,000	200,000	589,000
DOJ Opioid Abuse Grant Exp.	78,102	165,912	366,000	366,000	-
Total - Operations and Maintenance	\$ 2,785,655	\$ 2,846,564	\$ 3,355,850	\$ 3,355,850	\$ 3,269,800

Sheriff's Office

Budget – General Fund (Continued)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
9-1-1 System					
Expenditure Detail					
Salaries	\$ 86,424	\$ 90,745	\$ 90,745	\$ 90,745	\$ 97,188
FICA Taxes	6,463	6,851	6,942	6,942	7,435
Retirement Contributions	10,475	10,137	10,136	10,136	11,001
Health Insurance	28,008	27,636	23,189	23,189	26,892
Group Term Life Insurance	1,157	1,216	1,216	1,216	1,303
Total Expenditures	\$ 132,527	\$ 136,585	\$ 132,228	\$ 132,228	\$ 143,819

Total - Sheriff's Office

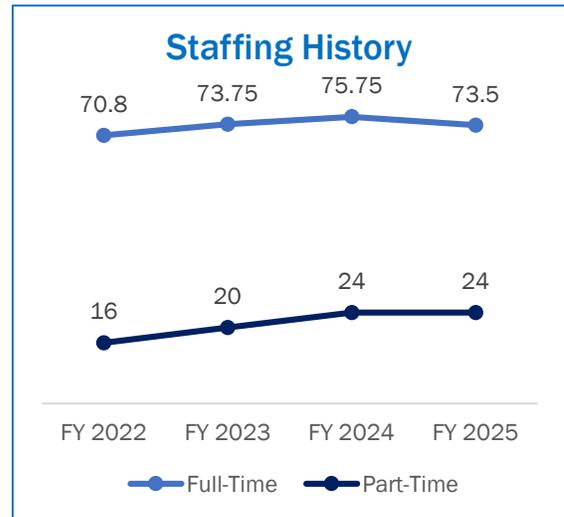
Expenditure Summary					
Personnel	\$ 5,082,764	\$ 5,579,183	\$ 6,163,660	\$ 6,226,114	\$ 6,411,980
Operations and Maintenance	3,670,643	3,992,312	4,739,375	5,734,178	4,631,562
Total Expenditures	\$ 8,753,407	\$ 9,571,495	\$ 10,903,035	\$ 11,960,292	\$ 11,043,542
Net Cost of Personnel					
Total Personnel Cost	\$ 5,082,764	\$ 5,579,183	\$ 6,163,660	\$ 6,226,114	\$ 6,411,980
Less: Commonwealth Aid	2,358,142	2,488,037	2,635,744	2,685,243	2,765,800
Net Cost	\$ 2,724,622	\$ 3,091,146	\$ 3,527,916	\$ 3,540,871	\$ 3,646,180

Sheriff’s Office

Staffing

The positions associated with this Office are partially funded by the State’s Compensation Board. Since the Sheriff is an elected official, that position is not included in the staff count. Some positions are grant funded, and those are included in the staff count.

In FY 2022, three new positions were created. The first two positions were created to form the Drug Interdiction Team. From FY 2022 to FY 2023, they were funded with money provided by the American Rescue Plan Act (ARPA). The third new position was the administrator of the Page County Jail Medication-Assisted Treatment Enhancement Re-Entry (JMATER) Program. This program, including this



position, is funded with a Federal grant from the U.S. Department of Justice’s Comprehensive Opioid, Stimulant, and Substance Abuse Program (COSSAP). Similar to the Adult Recovery Court, this program is aimed at providing treatment for nonviolent drug offenders.

In FY 2023, to comply with new State mandates, two additional school resource officers (SROs) were hired. Fortunately, the State has provided annual grants that help cover a portion of the positions’ costs. Additionally, a case manager was hired for the JMATER Program. This position, like the administrator, is funded by the Federal COSSAP grant.

In FY 2024, the Compensation Board began funding an additional full-time nurse position, which was filled by one of the part-time nurses. The PCSO also added a third bailiff position to help with the increase of court days. In October 2023, three deputy positions were no longer funded by the COPS Hiring Grant, but the grant required the County to fund the positions with local funds for a year.

In October 2024, the County will no longer be required to keep the three positions previously funded by the COPS Hiring Grant. To save funds, the Board of Supervisors decided to remove those positions after the first quarter of FY 2025. This will decrease the full-time staff count from 75.75 to 73.5 in FY 2025 and to 72.75 in FY 2026.

Due to the increase in emergency calls, temporary detention orders, and court days, the number of part-time positions has increased consistently in the past few years. These additional positions were added to the Law Enforcement and Jail divisions. It is likely that the amount of part-time help will increase in the near future to compensate for the recent reduction in full-time positions.

Sheriff’s Office

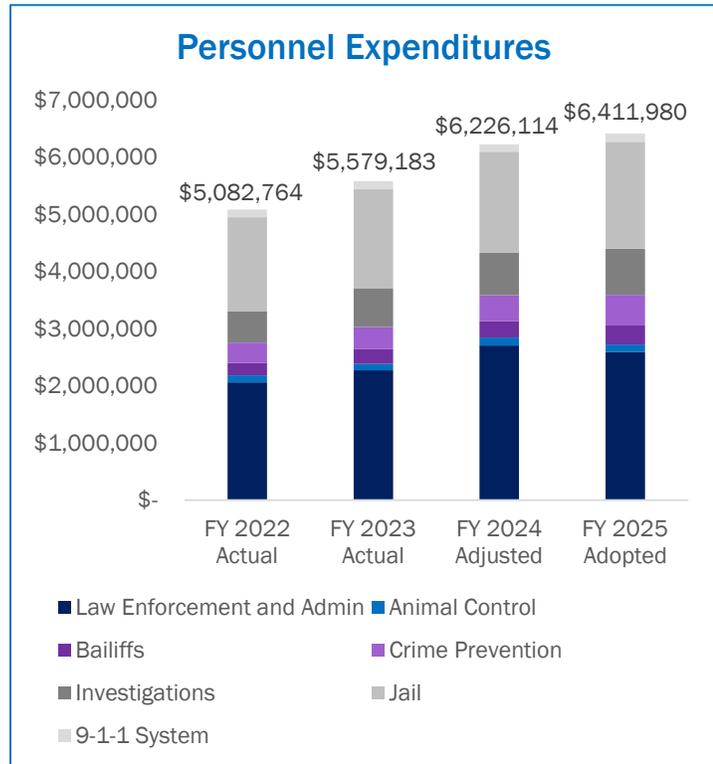
Budget Analysis

Personnel Costs

In recent years, the Sheriff’s Office personnel budget has significantly risen due to County-wide raises and increased minimum salaries set by the Compensation Board. In FY 2023, all full-time sworn officers received a pay increase of over \$4,000 to meet the new minimum salary requirements. Additionally, a five percent cost of living adjustment (COLA) raise was provided at the start of FY 2024, with a further two percent raise mid-year. Although these raises have increased the budget, they are expected to improve employee retention and reduce training and supply costs.

In FY 2024, personnel costs rose due to changes with grants. Local funds were required to cover two drug interdiction positions previously funded by ARPA and three deputy positions formerly funded by the COPS Hiring Grant. Additionally, local match requirements for the two school resource officer grants increased.

In FY 2025, personnel costs will continue to rise due to a three percent COLA raise and the additional part-time wages for temporary detention orders and court days. To manage the higher costs associated with additional positions and multiple raises, the Board of Supervisors decided not to fund the three COPS Hiring Grant positions after October 2024. This decision will reduce the Law Enforcement and Administration personnel budget.



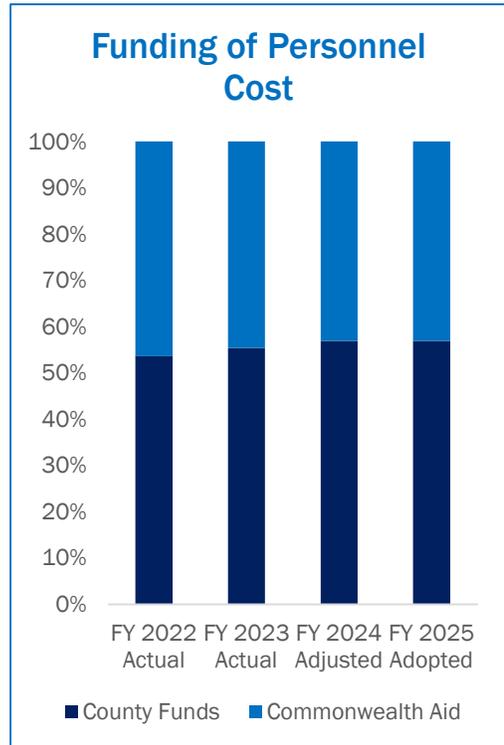
Sheriff’s Office

Budget Analysis (Continued)

Personnel Costs (Continued)

Similar to other constitutional offices, these personnel costs are partially funded by the State’s Compensation Board. The graph to the right provides a breakdown of how much the County funds these costs compared to the State. Please note that some positions are funded with grants. Consequently, the pay associated with those positions are budgeted in the grant expense lines, not in the personnel cost lines, and they are excluded from the graph.

In FY 2023 and FY 2024, the portion of personnel costs funded by the County increased due to the aforementioned funding changes by the State Compensation Board. To ensure that all sworn officers would be compensated fairly, the County gave raises to those who are not funded by the Compensation Board. Although the County will spend more on part-time help in the Law Enforcement and Jail divisions, the percentage of personnel cost funded by the County will not increase in FY 2025. This is due to the Compensation Board funding another full-time nurse, which counteracts the additional funds for part-time and overtime wages.



Sheriff’s Office

Budget Analysis (Continued)

Operations and Maintenance Costs

In recent years, changes in operations and maintenance costs have mainly been due to grant adjustments and rising inmate expenses.

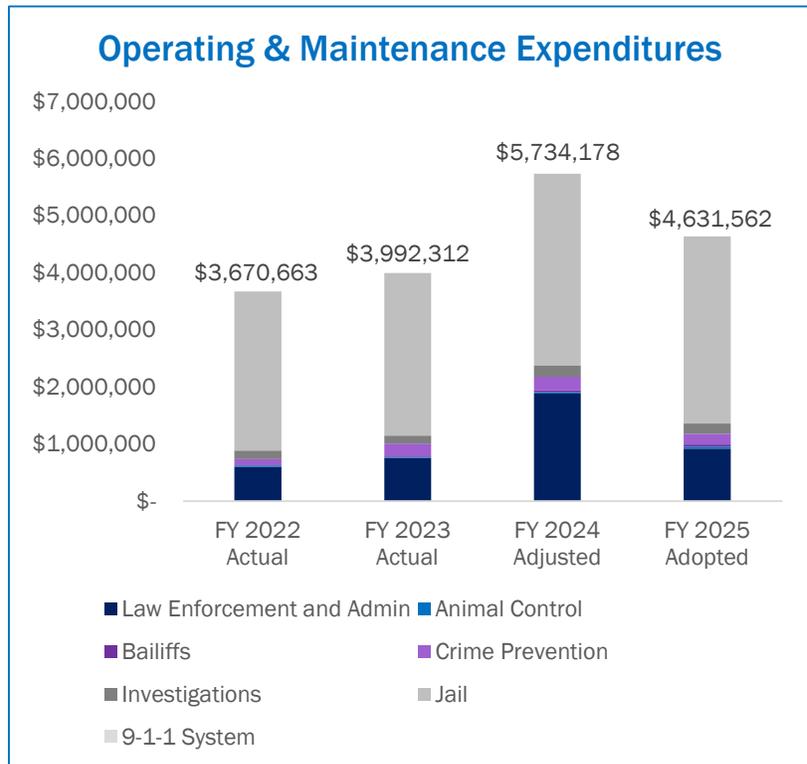
The Law Enforcement and Administration budget increased mainly due to additional funding from COPS De-escalation and CIT grants. The FY 2024 budget also saw a temporary rise with the ARPA grant, which funded eight new vehicles. For FY 2025, non-grant expenses will see a slight increase for vehicle fuel and police supplies, including four new computers and three mobile data terminals.

Budgets for Animal Control, Bailiffs, Investigations, and Crime Prevention have remained mostly stable, with minor increases in education and vehicle fuel costs.

Grants, on the other hand, have decreased. The ICAC Grant is \$10,000 less, and Crime Prevention’s SRO grants require a slightly larger local match.

As shown by the graph, the Page County Jail (PCJ) is the majority of the operations and maintenance costs due to high inmate housing, food, medical, and pharmaceutical expenses. Although inmate medical costs have risen with inflation, the cost has been offset by renegotiating a cheaper housing contract with Central Virginia Regional Jail, saving \$89,000 in FY 2025. Food costs are also expected to decline by \$45,000, as the Finance Department’s Purchasing Agent negotiated better prices with PCJ’s food vendor. This savings is likely to grow as the PCJ, Purchasing Agent, and food vendors continue working together to obtain better pricing.

High costs for the PCJ also stem from two DOJ grants for the JMATER program, which started slowly in FY 2022 but has since increased. These grants cover the program’s costs without using local taxpayer funds.



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, and Lord Fairfax Emergency Medical Services (EMS). The local administration of the Virginia Juvenile Community Crime Control Act (VJCCCA) is funded with a State grant.

Budget – General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Expenditure Detail					
Concern Hotline Contribution	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Juvenile Detention	212,162	210,757	212,620	212,620	303,251
Lord Fairfax EMS Contribution	11,236	11,236	11,798	11,798	11,798
Medical Examiner	660	560	600	600	600
VA Juvenile Comm. Crime Ctrl. Act	1,386	30,076	30,076	30,076	30,076
Total Expenditures	\$ 226,944	\$ 254,129	\$ 256,594	\$ 256,594	\$ 347,225

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Public Works Summary

Budget

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
General Fund					
General Properties	\$ 385,233	\$ 425,344	\$ 464,778	\$ 466,424	\$ 482,978
Solid Waste	2,136,978	2,331,408	2,244,237	2,491,296	2,372,777
Total Expenditures	\$ 2,522,211	\$ 2,756,752	\$ 2,709,015	\$ 2,957,720	\$ 2,855,755

Staffing

	FY 2022		FY 2023		FY 2024		FY 2025	
	FT	PT	FT	PT	FT	PT	FT	PT
General Properties	3.00	0.00	3.00	0.00	3.00	0.00	3.00	0.00
Solid Waste	15.00	7.00	15.00	8.00	14.00	9.00	14.00	9.00
Total	18.00	7.00	18.00	8.00	17.00	9.00	17.00	9.00

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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.

General Properties

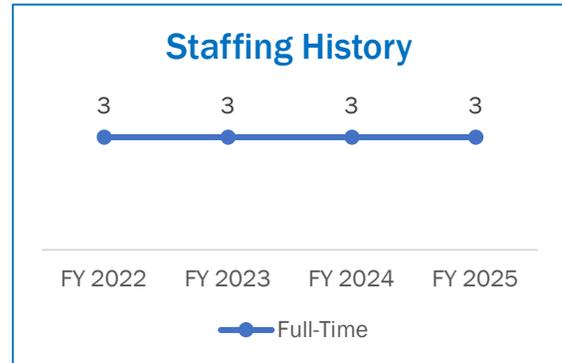
Budget – General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Expenditure Summary					
Personnel	\$ 167,252	\$ 175,963	\$ 180,878	\$ 182,524	\$ 190,978
Operations and Maintenance	217,981	249,381	283,900	283,900	292,000
Total Expenditures	\$ 385,233	\$ 425,344	\$ 464,778	\$ 466,424	\$ 482,978
Personnel Detail					
Salaries	108,092	112,257	117,437	118,807	123,379
FICA Taxes	6,822	6,863	8,983	9,088	9,439
Retirement Contributions	12,692	12,674	13,118	13,271	13,967
Health Insurance	38,256	42,664	39,766	39,766	42,540
Group Term Life Insurance	1,390	1,505	1,574	1,592	1,653
Total - Personnel	\$ 167,252	\$ 175,963	\$ 180,878	\$ 182,524	\$ 190,978
Operations and Maintenance Detail					
Contractual Services	16,630	34,193	41,000	41,000	43,000
Conventions and Education	-	85	-	-	-
Electrical Services	69,420	81,736	88,000	88,000	88,000
Equipment Rent	-	-	500	500	500
Extermination	1,449	1,660	2,050	2,050	2,100
General Liability Insurance	28,874	32,896	30,000	30,000	30,000
Heating Services	13,819	18,575	11,000	11,000	12,500
Janitorial Supplies	9,083	9,859	11,000	11,000	12,000
Motor Vehicle Insurance	5,985	6,503	8,300	8,300	8,300
Other Property Insurance	16,398	18,314	22,000	22,000	22,000
Postal Services	4,531	2,121	4,500	4,500	4,500
Repairs and Maintenance	21,649	16,186	18,750	18,750	20,000
Repairs and Maintenance Sup.	8,065	9,300	11,500	11,500	12,750
Telecommunications	1,162	678	1,250	1,250	1,250
Uniforms	436	274	750	750	750
Vehicle Fuel	3,892	3,967	3,000	3,000	3,500
Vehicle Repairs and Maintenance	11,574	6,193	23,000	23,000	23,000
Vehicle Supplies	10	100	500	500	500
Water and Sewer	4,268	4,519	4,300	4,300	4,600
Miscellaneous	736	2,222	2,500	2,500	2,750
Total - Operations and Maintenance	\$ 217,981	\$ 249,381	\$ 283,900	\$ 283,900	\$ 292,000

General Properties

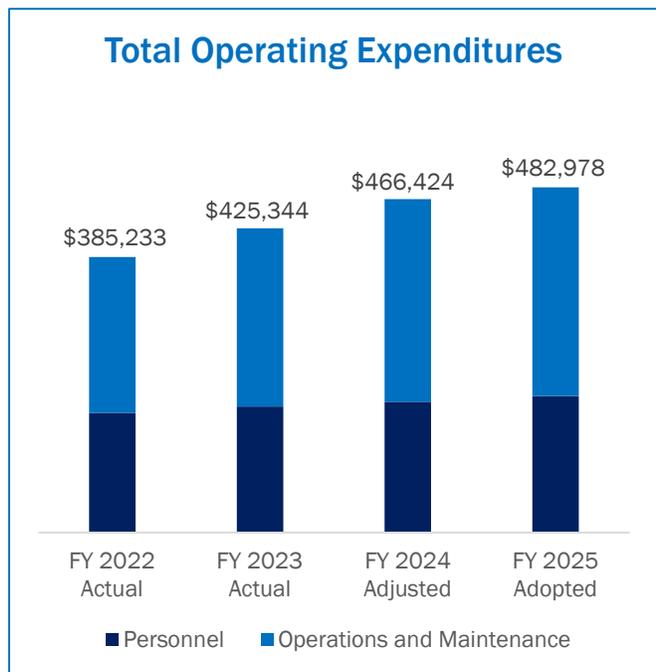
Staffing

General Properties accounts for three full-time positions. This is expected to remain the same in FY 2025 and in future years.



Budget Analysis

The budget for General Properties has increased over the years to compensate for annual pay raises and rising costs in supplies, contractual services, and insurance. Additional supplies, services, and insurance are needed to maintain the Shenandoah EMS station that was purchased in FY 2022. Costs of these expenses have also risen due to inflation. The budget for insurance expenses will need to be increased in future years, as the renewal price for FY 2025 was higher than expected.



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.

Solid Waste

Budget – General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Battle Creek Landfill					
Expenditure Summary					
Personnel	\$ 831,240	\$ 871,741	\$ 994,124	\$ 1,004,125	\$ 993,901
Operations and Maintenance	1,055,735	1,191,147	934,693	1,171,751	1,057,650
Total Expenditures	\$ 1,886,975	\$ 2,062,888	\$ 1,928,817	\$ 2,175,876	\$ 2,051,551
Personnel Detail					
Salaries	\$ 559,800	\$ 594,122	\$ 638,826	\$ 647,148	\$ 660,442
Part-Time Wages	10,709	8,891	35,000	35,000	41,600
Overtime	-	-	10,000	10,000	10,000
FICA Taxes	38,622	40,787	52,314	52,951	55,471
Retirement Contributions	63,915	63,947	71,355	72,285	76,242
Health Insurance	151,250	156,575	178,068	178,068	141,120
Group Term Life Insurance	6,944	7,419	8,561	8,673	9,026
Total - Personnel	\$ 831,240	\$ 871,741	\$ 994,124	\$ 1,004,125	\$ 993,901

Solid Waste

Budget – General Fund (Continued)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Battle Creek Landfill (Continued)					
Operations and Maintenance Detail					
Books and Subscriptions	\$ 17	\$ -	\$ -	\$ -	\$ -
Civil Charges	-	60,473	-	-	-
Consulting Services	2,026	1,983	2,250	2,250	2,250
Contractual Services	106,795	101,340	45,000	45,000	45,000
Contributions	6,743	8,086	6,743	6,743	-
Conventions and Education	3,146	3,190	2,000	2,000	2,000
DEQ Permit Fees	13,401	16,896	35,000	35,000	35,000
Dues and Associations	968	770	1,000	1,000	1,000
Electrical Services	6,668	9,540	7,500	7,500	7,500
Engineering Services	224,374	320,430	150,000	150,000	150,000
Environmental Insurance	24,778	25,514	26,500	26,500	27,100
Equipment Rent	73,744	8,217	10,000	40,000	35,000
Heating Services	7,634	4,185	3,000	3,000	3,000
Janitorial Supplies	448	1,063	1,000	1,000	2,500
Leachate	12,281	78,331	50,000	256,058	150,000
Meals and Lodging	1,900	2,623	2,000	2,000	2,000
Mileage	95	460	-	-	-
Motor Vehicle Insurance	5,941	5,961	7,000	7,000	7,000
Postal Services	584	564	600	600	600
Printing and Binding	1,353	1,621	1,200	1,200	1,200
Repairs and Maintenance	179,791	94,349	120,000	120,000	120,000
Repairs and Maintenance Sup.	10,059	11,379	15,000	15,000	15,000
Stone	81,694	40,673	50,000	50,000	50,000
Telecommunications	2,671	2,018	2,000	2,000	2,000
Tire Shredding	6,819	8,264	12,000	12,000	12,000
Uniforms	2,843	3,835	3,500	3,500	3,500
Vehicle Fuel	228,443	284,887	300,000	300,000	300,000
Vehicle Supplies	29,204	68,531	60,000	60,000	60,000
Washout and Grass Seed	-	2,900	2,500	2,500	5,000
Water and Sewer	770	1,130	1,000	1,000	1,100
Miscellaneous	9,513	11,913	7,000	7,000	7,000
DEQ Litter Prevention Grant Exp.	11,032	10,021	10,900	10,900	10,900
Keep VA Beautiful Green Gnt. Exp.	-	-	-	1,000	-
Total - Operations and Maintenance	\$ 1,055,735	\$ 1,191,147	\$ 934,693	\$ 1,171,751	\$ 1,057,650

Solid Waste

Budget – General Fund (Continued)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Compacting Sites					
Expenditure Summary					
Personnel	\$ 82,006	\$ 82,427	\$ 86,120	\$ 86,120	\$ 90,426
Operations and Maintenance	7,067	6,447	9,700	9,700	11,200
Total Expenditures	\$ 89,073	\$ 88,874	\$ 95,820	\$ 95,820	\$ 101,626
Personnel Detail					
Part-Time Wages	\$ 76,178	\$ 76,570	\$ 80,000	\$ 80,000	\$ 84,000
FICA Taxes	5,828	5,857	6,120	6,120	6,426
Total - Personnel	\$ 82,006	\$ 82,427	\$ 86,120	\$ 86,120	\$ 90,426
Operations and Maintenance Detail					
Advertising	\$ -	\$ 17	\$ -	\$ -	\$ -
Contractual Services	190	207	300	300	300
Electrical Services	2,894	2,731	3,200	3,200	3,200
Repairs and Maintenance	526	616	2,500	2,500	2,500
Repairs and Maintenance Sup.	201	579	300	300	300
Telecommunications	416	266	400	400	1,800
Uniforms	226	41	800	800	800
Water and Sewer	1,820	1,960	2,000	2,000	2,100
Miscellaneous	794	30	200	200	200
Total - Operations and Maintenance	\$ 7,067	\$ 6,447	\$ 9,700	\$ 9,700	\$ 11,200

Solid Waste

Budget – General Fund (Continued)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Stanley Landfill					
Operations and Maintenance Detail					
Contractual Services	\$ 912	\$ 1,050	\$ 2,000	\$ 2,000	\$ 2,000
DEQ Permit Fees	1,176	1,225	2,000	2,000	2,000
Electrical Services	2,716	2,682	2,500	2,500	2,500
Engineering Services	98,333	114,633	125,000	125,000	125,000
Environmental Insurance	24,778	25,514	28,000	28,000	28,000
Heating Services	87	-	100	100	100
Leachate	31,336	21,216	35,000	35,000	35,000
Repairs and Maintenance	621	160	7,000	7,000	7,000
Repairs and Maintenance Sup.	520	7,684	10,000	10,000	9,000
Stone	243	2,988	2,000	2,000	2,500
Telecommunications	-	-	500	500	500
Washout and Grass Seed	-	1,096	5,000	5,000	5,000
Miscellaneous	208	1,398	500	500	1,000
Total - Operations and Maintenance	\$ 160,930	\$ 179,646	\$ 219,600	\$ 219,600	\$ 219,600

Total - Solid Waste

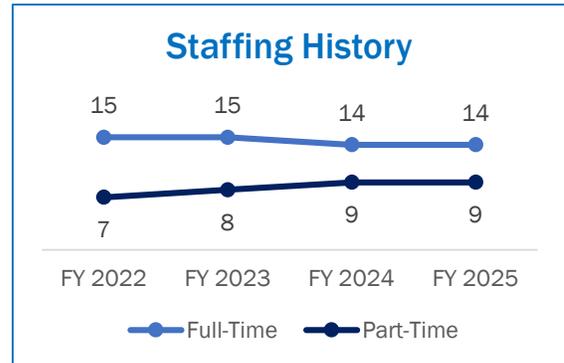
Expenditure Summary					
Personnel	\$ 913,246	\$ 954,168	\$ 1,080,244	\$ 1,090,245	\$ 1,084,327
Operations and Maintenance	1,223,732	1,377,240	1,163,993	1,401,051	1,288,450
Total Expenditures	\$ 2,136,978	\$ 2,331,408	\$ 2,244,237	\$ 2,491,296	\$ 2,372,777

Solid Waste

Staffing

The Solid Waste staff includes the positions at Battle Creek Landfill (BCLF) and the Compactor Sites. The Compactor Sites account for six of the part-time positions, and the remaining part-time and all of the full-time positions work at BCLF.

In recent years, BCLF's staff count has risen due to the increased waste intake. The landfill increased its intake to help generate additional revenue for the debt service related to the landfill's new cell. Two additional full-time positions were created in FY 2022, and another was hired in FY 2023. In FY 2024, a full-time position was switched to part-time. The Department had been struggling to find applicants for the full-time position. After receiving more interest in part-time positions, it was decided that the full-time position's duties would be given to part-time staff.

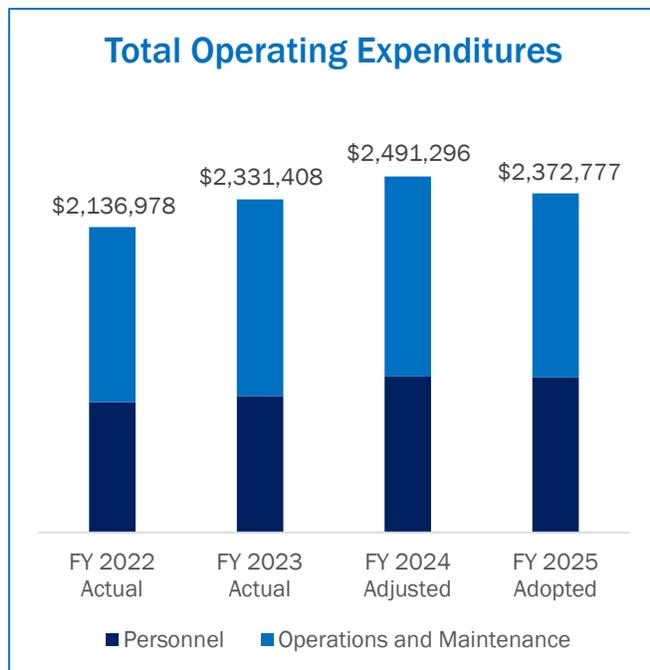


Solid Waste

Budget Analysis

Due to the staffing changes mentioned above and the County-wide five percent pay raises, the budget for personnel costs has substantially increased over the past few years. From FY 2022 to FY 2023, one of the full-time positions was funded with money provided by the American Rescue Plan Act (ARPA); these funds were expended at the end of FY 2023, and the County began paying for this position with local funds. This funding change contributed to the increase in BCLF's personnel budget for FY 2024, as this position was previously included in the Reserve budget with the other ARPA-funded expenditures. In FY 2025, salaries will increase again due to the County-wide three percent cost of living adjustment raise and 1.5 merit raise. This increase, however, will be offset by the drop in health insurance costs, as some employees have forgone this benefit or selected a cheaper plan.

The operations and maintenance budget has fluctuated over the years due to inflation, equipment failures, and stormwater issues. Compared to FY 2022, the FY 2025 vehicle fuel budget is an increase of 31 percent, or over \$70,000. Frequent equipment failures resulted in elevated equipment rental and repair costs in FY 2022, FY 2024, and FY 2025. A stormwater issue resulted in a civil charge of \$60,473 in FY 2023. To correct the stormwater issue, engineering services and leachate hauling increased in FY 2023 and FY 2024. Although the graph and FY 2025 budget show a decline in operations and maintenance costs, it is likely that the budget will need to be adjusted higher during the year. The stormwater issue has been challenging to fix; therefore, engineering and leachate hauling costs will likely remain higher than normal.



Health and Welfare Summary

Budget

	FY 2022		FY 2023		FY 2024		FY 2024		FY 2025	
	Actual		Actual		Adopted		Adjusted		Adopted	
General Fund										
Social Services	\$	4,575	\$	5,275	\$	3,768	\$	3,768	\$	5,383
Contributions		765,432		682,626		409,282		409,282		418,097
Total Expenditures	\$	770,007	\$	687,901	\$	413,050	\$	413,050	\$	423,480

Virginia Public Assistance Fund										
Social Services	\$	2,868,943	\$	3,182,892	\$	4,623,922	\$	4,623,922	\$	5,037,323
Total Expenditures	\$	2,868,943	\$	3,182,892	\$	4,623,922	\$	4,623,922	\$	5,037,323

Children's Services Act Fund										
Children's Services Act	\$	1,088,113	\$	2,368,848	\$	2,556,458	\$	2,707,302	\$	2,606,995
Total Expenditures	\$	1,088,113	\$	2,368,848	\$	2,556,458	\$	2,707,302	\$	2,606,995

Total										
Children's Services Act	\$	1,088,113	\$	2,368,848	\$	2,556,458	\$	2,707,302	\$	2,606,995
Social Services		2,873,518		3,188,167		4,627,690		4,627,690		5,042,706
Contributions		765,432		682,626		409,282		409,282		418,097
Total Expenditures	\$	4,727,063	\$	6,239,641	\$	7,593,430	\$	7,744,274	\$	8,067,798

Staffing

	FY 2022		FY 2023		FY 2024		FY 2025	
	FT	PT	FT	PT	FT	PT	FT	PT
Children's Services Act	0.00	1.00	0.00	1.00	0.00	1.00	1.00	0.00
Social Services	31.00	5.00	31.00	5.00	31.00	5.00	31.00	5.00
Total	31.00	6.00	31.00	6.00	31.00	6.00	32.00	5.00

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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

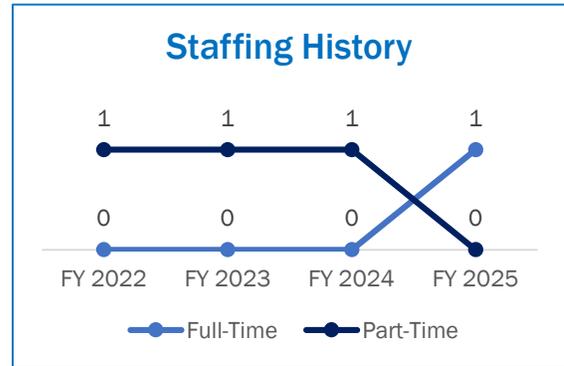
Budget – Children’s Services Act Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Expenditure Summary					
Personnel	\$ 35,560	\$ 44,385	\$ 45,258	\$ 46,102	\$ 95,795
Operations and Maintenance	1,052,553	2,324,463	2,511,200	2,661,200	2,511,200
Total Expenditures	\$ 1,088,113	\$ 2,368,848	\$ 2,556,458	\$ 2,707,302	\$ 2,606,995
Personnel Detail					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 63,265
Part-Time Wages	33,033	41,231	42,042	42,744	-
FICA Taxes	2,527	3,154	3,216	3,358	4,840
Retirement Contributions	-	-	-	-	7,162
Health Insurance	-	-	-	-	19,680
Group Term Life Insurance	-	-	-	-	848
Total - Personnel	\$ 35,560	\$ 44,385	\$ 45,258	\$ 46,102	\$ 95,795
Operations and Maintenance Detail					
Community Based Services	\$ 62,618	\$ 178,515	\$ -	\$ -	\$ -
Conventions and Education	50	-	200	200	200
Education Services	-	26,809	-	-	-
Foster Care Residential Expenses	438,008	748,123	-	-	-
Foster Care VEMAT and Maint.	356,045	544,791	-	-	-
Meals and Lodging	-	-	100	100	100
Mileage	-	-	100	100	100
Non-Mand. Comm. Based Services	-	-	90,500	90,500	90,500
Postal Services	-	2	300	300	300
Purchased Services	-	-	2,420,000	2,570,000	2,420,000
Residential Expenses	54,870	819,584	-	-	-
Special Education	132,962	6,639	-	-	-
Specialized Foster Care	8,000	-	-	-	-
Total - Operations and Maintenance	\$ 1,052,553	\$ 2,324,463	\$ 2,511,200	\$ 2,661,200	\$ 2,511,200

Children’s Services Act

Staffing

Part-time hours have increased over the recent years due to the increased caseload. Consequently, the part-time CSA Coordinator position will switch to full-time at the start of FY 2025.



Budget Analysis

Due to the increased caseload, part-time wages have increased over recent years. In FY 2025, the CSA Coordinator position will switch to full-time, which will cause increases in personnel costs for health insurance and retirement benefits. Since FY 2023, CSA has multiple cases that have required expensive, specialized services. This has resulted in an increase of over \$1 million in operations and maintenance costs. If these services are still needed in FY 2025, the CSA budget will likely need a supplemental appropriation, as it did in FY 2024. Since these services are often mandated by the State and only offered by a limited number of vendors, there is not much CSA can do to control these rising costs.

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. In FY 2022, the County's Board of Supervisors established the County Administrator as the local Social Services Board and reconstituted the Social Services Administrative Board as an advisory Board. Since then, the Director of Social Services has reported to the County Administrator. The advisory Board consists of five members, who are appointed by the Board of Supervisors.

The wages paid to the Social Services Advisory 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. This Department receives the majority of its money from the State and Federal governments; however, these funds are supplemented with transfers from the County's General Fund.

Social Services' Programs

Social Services Advisory Board

Advises the County's Board of Supervisors on the local Department. Helps oversee the 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

Strategic Goals, Objectives, and Measures

Objective 1

Description: Ensure [stability, independence, and safety from abuse, neglect, and exploitation](#) for the children and adults of Page County.

Related County Strategic Goal: 11. Provide community facilities and human services that are efficient, progressive, accessible, and responsive to the needs of the community.

Measure 1: Percentage of [child protective services](#) cases meeting response times.

Measure 2: Percentage of investigations with identified risks that have [adult protective service](#) plans established, reviewed, and documented for progress.

Measure 3: Percentage of children who experience [stability of foster care placement](#), with no more than two placements in a 12-month period.

The Department's target is to achieve 100 percent for each of these measures. The number of cases has substantially increased in recent years, which has made it more challenging for the Department to reach its goals; however, the percentages have remained steady.

Measure	Actual FY 2022	Expected FY 2023	Expected FY 2024
Adult Protective Services	95%	95%	95%
Child Protective Services	95%	95%	95%
Foster Care/Adoption	97%	97%	97%

Objective 2

Description: Assist Page County residents with [meeting basic financial needs](#).

Related County Strategic Goal: 11. Provide community facilities and human services that are efficient, progressive, accessible, and responsive to the needs of the community.

Measure: Percentage of applications processed timely in order to meet State guidelines.

The Department's target is to achieve 100 percent for each application type. Processing times have improved for SNAP, TANF, and Child Care applications. In contrast, processing times for Medicaid applications have increased due to the higher number of applications and staffing shortages.

Application Type	Actual FY 2022	Expected FY 2023	Expected FY 2024
Medicaid	94%	94%	93%
SNAP	98%	98%	98%
TANF	98%	98%	99%
Child Care	93%	93%	95%

Social Services

Budget – General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Social Services Board					
Expenditure Detail					
Salaries	\$ 4,200	\$ 4,900	\$ 3,500	\$ 3,500	\$ 5,000
FICA Taxes	375	375	268	268	383
Total Expenditures	\$ 4,575	\$ 5,275	\$ 3,768	\$ 3,768	\$ 5,383

Social Services

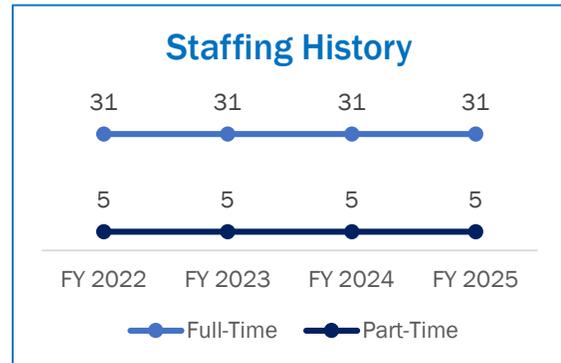
Budget – Virginia Public Assistance Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Social Services					
Expenditure Detail					
Auxiliary Grants	\$ 83,559	\$ 64,870	\$ 85,000	\$ 85,000	\$ 85,000
TANF Manual Checks	-	-	1,000	1,000	1,000
TANF Emergency Assistance	-	-	1,500	1,500	1,500
IV-E Foster Care	129,811	154,185	160,000	160,000	200,000
IV-E Subsidized Adoption	476,114	453,082	500,000	500,000	500,000
General Relief	-	-	1,800	1,800	1,800
Fostering Futures Assistance	33,643	54,400	60,000	60,000	90,000
Child Welfare Subs. Abuse Sppt.	9,541	2,316	10,000	10,000	10,000
Special Need Adoption	9,698	12,321	20,000	20,000	20,000
Adoption Incentives	-	-	1,000	1,000	1,000
Family Preservation	2,079	2,215	3,000	3,000	3,000
Child Welfare Subs. Abuse Sppt.	3,387	3,915	3,500	3,500	3,500
Adult Services	9,327	7,694	15,000	15,000	10,000
IV-E Prevention Services	-	1,283	55,000	55,000	40,000
Misc. Staff and Ops.	48,361	-	-	-	-
TANF-UP Manual Checks	-	-	1,000	1,000	1,000
Staff and Ops. (Medicaid Funded)	109,778	104,438	100,000	100,000	100,000
VA Case Management System	-	3,022	-	-	-
Staff and Ops. (State and Local)	1,651,710	1,940,440	2,724,018	2,724,018	2,860,023
Staff and Ops. (PT, Single Pool)	258,684	316,118	306,604	306,604	307,000
Independent Living Education	-	750	1,500	1,500	1,500
Independent Living Purchases	295	230	3,500	3,500	3,500
Respite Daycare	-	-	750	750	750
Safe and Stable Families	20,079	16,368	20,000	20,000	20,000
Promoting Safe, Stable Families	3,824	7,128	-	-	-
TANF Daycare	-	-	15,000	15,000	15,000
VIEW Purch. Services and Admin.	825	2,190	28,000	28,000	25,000
IV-E App. Training Activities	-	-	4,000	4,000	4,000
IV-E Parent, Vol., and CW. Trng.	390	1,963	2,000	2,000	2,000
Non-View Daycare (Federal)	-	-	500,000	500,000	730,000
Local Daycare	17,797	21,220	-	-	-
Adult Protective Services	41	461	750	750	750
Adult Protective Services (CRF)	-	6,560	-	-	-
Adult Protective Services (ARPA)	-	5,723	-	-	-
Total Expenditures	\$ 2,868,943	\$ 3,182,892	\$ 4,623,922	\$ 4,623,922	\$ 5,037,323

Social Services

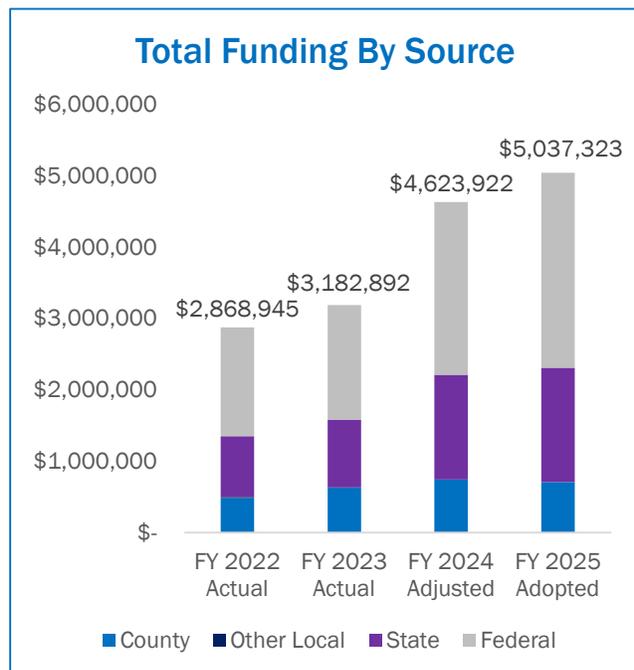
Staffing

DSS accounts for 31 full-time positions, and the five appointed members of the Social Services Board are considered part-time positions. Although the caseload has increased, it is not expected that the number of positions will rise, as hiring for vacancies has been difficult.



Budget Analysis

Although the expenditures seemed to have risen drastically throughout the past few years, much of these additional costs are funded by State and Federal programs, as shown by the graph to the right. In FY 2022, the County spent nearly 15 percent more local funds due to the increase in personnel costs. To handle the increased caseload, a part-time position was replaced with a full-time position, and two additional full-time positions were created. In FY 2023, employees received pay raises, which were mostly funded by the State. In FY 2024, the County budgeted an additional \$132,420 of local funds, which is nearly 22 percent more than the adjusted budget for FY 2023. Over 80 percent of this increase is for the locally funded portion of the 10 percent raises that the County approved for DSS employees. A third of the funding for the raises is expected to come from the State. This substantial raise was approved to improve employee attraction and retention. The remaining of the additional funds is mostly for legal expenses and supplies. In FY 2025, the amount of local funds will decrease, as the State will contribute more towards the raise amounts provided in FY 2024. State funds will increase to provide a three percent cost of living adjustment raise, and the Federal government will provide \$230,000 more for the non-view daycare program.



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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Contributions Detail					
Choices	\$ 5,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Local Health Department	287,238	194,551	208,864	208,864	219,307
Northwestern Community Services	97,442	102,314	107,430	107,430	112,802
Public Assistance	18,988	20,988	20,988	20,988	13,988
Shenandoah Area Agency on Aging	65,000	65,000	65,000	65,000	65,000
Tax Relief for the Elderly	291,764	292,773	-	-	-
Total Contributions	\$ 765,432	\$ 682,626	\$ 409,282	\$ 409,282	\$ 418,097

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Education Summary

Budget

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
General Fund					
Contributions	\$ 59,899	\$ 61,563	\$ 59,606	\$ 59,606	\$ 8,422
Total Expenditures	\$ 59,899	\$ 61,563	\$ 59,606	\$ 59,606	\$ 8,422

School Operating Fund					
Instruction	\$ 28,447,843	\$ 31,301,066	\$ 32,324,245	\$ 33,147,730	\$ 31,304,123
Admin, Attendance, and Health	1,881,988	2,239,424	2,264,905	2,685,770	2,358,253
Pupil Transportation	2,461,297	2,658,511	2,424,906	3,191,582	2,727,537
Operations and Maintenance	5,977,380	3,179,249	3,888,970	4,394,426	4,445,901
Technology	2,670,499	1,679,246	1,734,649	1,876,135	1,805,826
Facilities	1,490,150	976,906	210,484	-	-
Food Services	2,693	-	-	-	-
Other	5,628,583	-	-	-	-
Total Expenditures	\$ 48,560,433	\$ 42,034,402	\$ 42,848,159	\$ 45,295,643	\$ 42,641,640

School Cafeteria Fund					
Food Services	\$ 1,589,582	\$ 2,102,101	\$ 2,166,807	\$ 2,268,938	\$ 2,137,171
Total Expenditures	\$ 1,589,582	\$ 2,102,101	\$ 2,166,807	\$ 2,268,938	\$ 2,137,171

School CIP Fund					
School CIP	\$ -	\$ 2,833,459	\$ -	\$ 2,498,893	\$ -
Total Expenditures	\$ -	\$ 2,833,459	\$ -	\$ 2,498,893	\$ -

Total					
Page County School Board	\$ 50,150,015	\$ 46,969,962	\$ 45,014,966	\$ 50,063,474	\$ 44,778,811
Contributions	59,899	61,563	59,606	59,606	8,422
Total Expenditures	\$ 50,209,914	\$ 47,031,525	\$ 45,074,572	\$ 50,123,080	\$ 44,787,233

Staffing

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

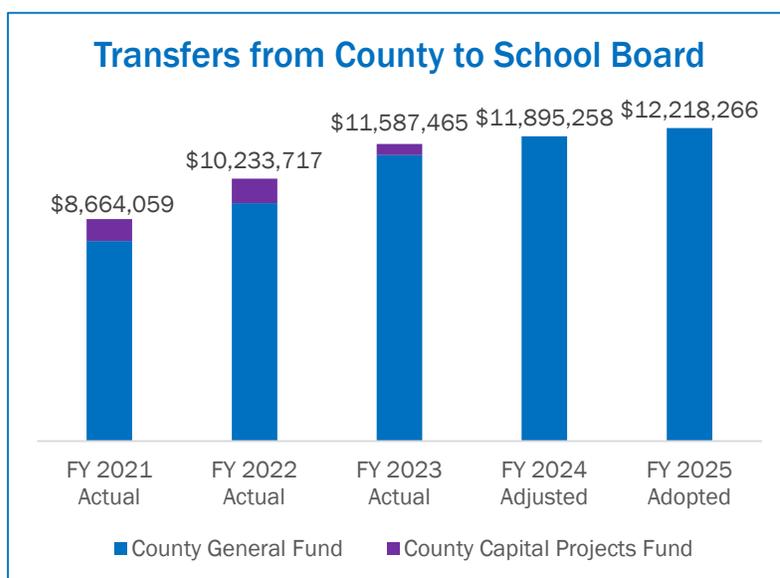
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Page County School Board

The School Board, a Component Unit of the County, manages the School Operating Fund, School Cafeteria Fund, and School Capital Improvement Projects (CIP) Fund. Both the Operating and Cafeteria Funds receive local non-tax revenue and Categorical Aid from the Commonwealth and Federal Government. Additionally, the Operating Fund receives State sales tax revenues and transfers from the County's General Fund and occasionally the County Capital Projects Fund. In FY 2023 and FY 2024, the School CIP Fund received funds from the Commonwealth and Federal governments for capital projects.

The following information and tables summarize the School Board's revenue budgets for the School Operating Fund, School Cafeteria Fund, and School CIP Fund. These were adopted by the County's Board of Supervisors on May 6, 2024. For more information and detailed versions of these budgets, please visit <http://www.pagecounty.k12.va.us/o/pcps/page/finance-and-budget>. Annual transfer amounts from the County to the School Board are shown in the graph below.

In FY 2021, the actual transfer amount was significantly less than the budgeted amount of \$10,351,160 due to reduced expenses caused by pandemic-related school closures. In FY 2022, the County transferred \$10,233,717 to the School Board. The majority of these funds were used to provide a five percent pay raise for school faculty and staff. Of the \$10 million transfer, \$949,884 was transferred from the County's Capital Projects Fund to repave multiple school



parking lots, purchase classroom furniture, and purchase playground equipment. In both FY 2023 and FY 2024, the transfer amount was increased to provide school faculty and staff an additional 5% raise. FY 2023 also saw a mid-year transfer increase for bonuses and new lights for the high school softball fields. In FY 2025, the transfer amount increased to fund a three percent raise for school faculty and staff, higher health insurance costs, and increased maintenance costs.

Page County School Board

Budget – School Operating Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Instruction					
Expenditure Summary					
Personnel	\$ 26,260,724	\$ 28,746,144	\$ 29,173,172	\$ 30,287,364	\$ 28,692,317
Operations and Maintenance	2,187,119	2,554,922	3,151,073	2,860,366	2,611,806
Total Expenditures	\$ 28,447,843	\$ 31,301,066	\$ 32,324,245	\$ 33,147,730	\$ 31,304,123
Personnel Detail					
Salaries and Wages	\$ 19,018,448	\$ 21,032,714	\$ 20,912,971	\$ 21,964,443	\$ 20,806,933
Employee Benefits	7,242,276	7,713,430	8,260,201	8,322,921	7,885,384
Total - Personnel	\$ 26,260,724	\$ 28,746,144	\$ 29,173,172	\$ 30,287,364	\$ 28,692,317
Operations and Maintenance Detail					
Purchased Services	\$ 610,807	\$ 504,910	\$ 596,762	\$ 596,762	\$ 596,762
Internal Services	-	202	1,700	1,700	1,700
Other Charges	264,599	297,895	339,933	349,933	339,933
Materials and Supplies	687,031	973,215	2,652,339	2,351,632	913,399
Joint Operations	434,430	773,269	508,234	508,234	714,851
Capital Projects	190,252	5,431	45,161	45,161	45,161
Adjustment	-	-	(993,056)	(993,056)	-
Total - Operations and Maintenance	\$ 2,187,119	\$ 2,554,922	\$ 3,151,073	\$ 2,860,366	\$ 2,611,806

Administration, Attendance, and Health

Expenditure Summary					
Personnel	\$ 1,627,204	\$ 1,900,820	\$ 1,998,070	\$ 2,168,818	\$ 2,066,899
Operations and Maintenance	254,784	338,604	266,835	516,952	291,354
Total Expenditures	\$ 1,881,988	\$ 2,239,424	\$ 2,264,905	\$ 2,685,770	\$ 2,358,253
Personnel Detail					
Salaries and Wages	\$ 1,184,656	\$ 1,396,997	\$ 1,414,362	\$ 1,579,710	\$ 1,507,710
Employee Benefits	442,548	503,823	583,708	589,108	559,189
Total - Personnel	\$ 1,627,204	\$ 1,900,820	\$ 1,998,070	\$ 2,168,818	\$ 2,066,899
Operations and Maintenance Detail					
Purchased Services	\$ 108,960	\$ 191,981	\$ 136,720	\$ 156,720	\$ 136,720
Other Charges	97,525	110,114	75,640	75,640	75,640
Materials and Supplies	48,299	36,509	54,475	284,592	78,994
Total - Operations and Maintenance	\$ 254,784	\$ 338,604	\$ 266,835	\$ 516,952	\$ 291,354

Page County School Board

Budget – School Operating Fund (Continued)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Pupil Transportation					
Expenditure Summary					
Personnel	\$ 1,856,956	\$ 2,089,332	\$ 1,853,919	\$ 2,221,886	\$ 1,878,905
Operations and Maintenance	604,341	569,179	570,987	969,696	848,632
Total Expenditures	\$ 2,461,297	\$ 2,658,511	\$ 2,424,906	\$ 3,191,582	\$ 2,727,537
Personnel Detail					
Salaries and Wages	\$ 1,298,517	\$ 1,493,396	\$ 1,215,674	\$ 1,563,361	\$ 1,298,305
Employee Benefits	558,407	593,648	638,245	658,525	580,600
FICA Taxes	32	2,288	-	-	-
Total - Personnel	\$ 1,856,956	\$ 2,089,332	\$ 1,853,919	\$ 2,221,886	\$ 1,878,905
Operations and Maintenance Detail					
Purchased Services	\$ 18,507	\$ 14,038	\$ 31,214	\$ 31,214	\$ 31,214
Other Charges	39,596	38,034	42,900	42,900	42,900
Materials and Supplies	350,486	373,135	496,873	520,876	774,518
Capital Projects	195,752	105,396	-	374,706	-
Furniture and Fixtures	-	38,576	-	-	-
Total - Operations and Maintenance	\$ 604,341	\$ 569,179	\$ 570,987	\$ 969,696	\$ 848,632

Operations and Maintenance

Expenditure Summary					
Personnel	\$ 1,429,055	\$ 1,517,774	\$ 1,637,338	\$ 1,719,268	\$ 1,697,304
Operations and Maintenance	4,548,325	1,661,475	2,251,632	2,675,158	2,748,597
Total Expenditures	\$ 5,977,380	\$ 3,179,249	\$ 3,888,970	\$ 4,394,426	\$ 4,445,901
Personnel Detail					
Salaries and Wages	\$ 1,020,332	\$ 1,108,038	\$ 1,154,393	\$ 1,236,323	\$ 1,236,323
Employee Benefits	408,723	409,736	482,945	482,945	460,981
Total - Personnel	\$ 1,429,055	\$ 1,517,774	\$ 1,637,338	\$ 1,719,268	\$ 1,697,304
Operations and Maintenance Detail					
Purchased Services	\$ 324,638	\$ 500,439	\$ 273,289	\$ 446,150	\$ 273,289
Other Charges	1,550,787	1,721,779	1,554,329	1,554,329	1,554,329
Materials and Supplies	2,091,115	(625)	339,324	589,989	836,289
Capital Projects	581,785	(560,118)	84,690	84,690	84,690
Total - Operations and Maintenance	\$ 4,548,325	\$ 1,661,475	\$ 2,251,632	\$ 2,675,158	\$ 2,748,597

Page County School Board

Budget – School Operating Fund (Continued)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
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Technology					
Expenditure Summary					
Personnel	\$ 627,466	\$ 671,188	\$ 671,558	\$ 702,735	\$ 694,298
Operations and Maintenance	2,043,033	1,008,058	1,063,091	1,173,400	1,111,528
Total Expenditures	\$ 2,670,499	\$ 1,679,246	\$ 1,734,649	\$ 1,876,135	\$ 1,805,826

Personnel Detail					
Salaries and Wages	\$ 458,910	\$ 494,912	\$ 479,363	\$ 510,540	\$ 510,540
Employee Benefits	168,556	176,276	192,195	192,195	183,758
Total - Personnel	\$ 627,466	\$ 671,188	\$ 671,558	\$ 702,735	\$ 694,298

Operations and Maintenance Detail					
Purchased Services	\$ 97,432	\$ 92,082	\$ 70,767	\$ 70,767	\$ 70,767
Other Charges	218,611	126,118	250,000	250,000	250,000
Materials and Supplies	1,634,936	773,630	629,324	739,633	677,761
Capital Projects	92,054	16,228	113,000	113,000	113,000
Total - Operations and Maintenance	\$ 2,043,033	\$ 1,008,058	\$ 1,063,091	\$ 1,173,400	\$ 1,111,528

Facilities

Operations and Maintenance Detail					
Capital Projects	\$ 1,490,150	\$ 976,906	\$ 210,484	\$ -	\$ -
Total - Operations and Maintenance	\$ 1,490,150	\$ 976,906	\$ 210,484	\$ -	\$ -

Food Services

Personnel Detail					
Employee Benefits	\$ 2,693	\$ -	\$ -	\$ -	\$ -
Total - Personnel	\$ 2,693	\$ -	\$ -	\$ -	\$ -

Page County School Board

Budget – School Operating Fund (Continued)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Other					

Other Expenditures Detail

Debt Service (Principal)	\$ 5,375,214	\$ -	\$ -	\$ -	-
Debt Service (Interest)	253,369	-	-	-	-
Total - Other Expenditures	\$ 5,628,583	\$ -	\$ -	\$ -	-

Total - School Operating Fund

Expenditure Summary

Personnel	\$ 31,804,098	\$ 34,925,258	\$ 35,334,057	\$ 37,100,071	\$ 35,029,723
Operations and Maintenance	11,127,752	7,109,144	7,514,102	8,195,572	7,611,917
Other Expenditures	5,628,583	-	-	-	-
Total Expenditures	\$ 48,560,433	\$ 42,034,402	\$ 42,848,159	\$ 45,295,643	\$ 42,641,640

Page County School Board

Budget – School Cafeteria Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Expenditure Summary					
Personnel	\$ 895,611	\$ 1,000,470	\$ 1,188,807	\$ 1,188,807	\$ 1,188,366
Operations and Maintenance	693,971	1,101,631	978,000	1,080,131	948,805
Total Expenditures	\$ 1,589,582	\$ 2,102,101	\$ 2,166,807	\$ 2,268,938	\$ 2,137,171
Personnel Detail					
Salaries and Wages	\$ 622,067	\$ 721,716	\$ 803,500	\$ 803,500	\$ 803,500
Employee Benefits	273,544	278,754	385,307	385,307	384,866
Total - Personnel	\$ 895,611	\$ 1,000,470	\$ 1,188,807	\$ 1,188,807	\$ 1,188,366
Operations and Maintenance Detail					
Purchased Services	\$ 12,242	\$ 22,282	\$ 30,000	\$ 132,131	\$ 30,000
Other Charges	10,255	33,342	40,000	40,000	40,000
Materials and Supplies	671,474	872,237	900,000	900,000	870,805
Capital Projects	-	173,770	8,000	8,000	8,000
Total - Operations and Maintenance	\$ 693,971	\$ 1,101,631	\$ 978,000	\$ 1,080,131	\$ 948,805

Budget – School CIP Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Operations and Maintenance Detail					
Capital Projects	\$ -	\$ 2,833,459	\$ -	\$ 2,498,893	\$ -
Purchased Services	-	52,878	-	-	-
Total - Operations and Maintenance	\$ -	\$ 2,833,459	\$ -	\$ 2,498,893	\$ -

Education Contributions

In addition to transferring funds to the School Board, the County contributes to Laurel Ridge Community College (LRCC) 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.

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 2024, the County paid its last installment of \$50,000.

Budget – General Fund

	FY 2022		FY 2023		FY 2024		FY 2024		FY 2025	
	Actual		Actual		Adopted		Adjusted		Adopted	
Contributions Detail										
LRCC Contribution	\$	9,899	\$	11,563	\$	9,606	\$	9,606	\$	8,422
LRCC Luray Campus Contribution		50,000		50,000		50,000		50,000		-
Total Contributions	\$	59,899	\$	61,563	\$	59,606	\$	59,606	\$	8,422

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Recreation and Culture Summary

Budget

	FY 2022		FY 2023		FY 2024		FY 2024		FY 2025	
	Actual		Actual		Adopted		Adjusted		Adopted	
General Fund										
Recreation	\$	76,720	\$	73,250	\$	81,581	\$	82,277	\$	87,251
Contributions		272,052		279,014		283,794		283,794		296,994
Total Expenditures	\$	348,772	\$	352,264	\$	365,375	\$	366,071	\$	384,245

Recreation Fund										
Recreation	\$	18,543	\$	34,871	\$	20,000	\$	30,000	\$	30,000
Total Expenditures	\$	18,543	\$	34,871	\$	20,000	\$	30,000	\$	30,000

Total										
Recreation	\$	95,263	\$	108,121	\$	101,581	\$	112,277	\$	117,251
Contributions		272,052		279,014		283,794		283,794		296,994
Total Expenditures	\$	367,315	\$	387,135	\$	385,375	\$	396,071	\$	414,245

Staffing

	FY 2022		FY 2023		FY 2024		FY 2025	
	FT	PT	FT	PT	FT	PT	FT	PT
Recreation	1.00	1.00	1.00	0.00	1.00	0.00	1.00	0.00
Total	1.00	1.00	1.00	0.00	1.00	0.00	1.00	0.00

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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.

Recreation

Strategic Goals, Objectives, and Measures

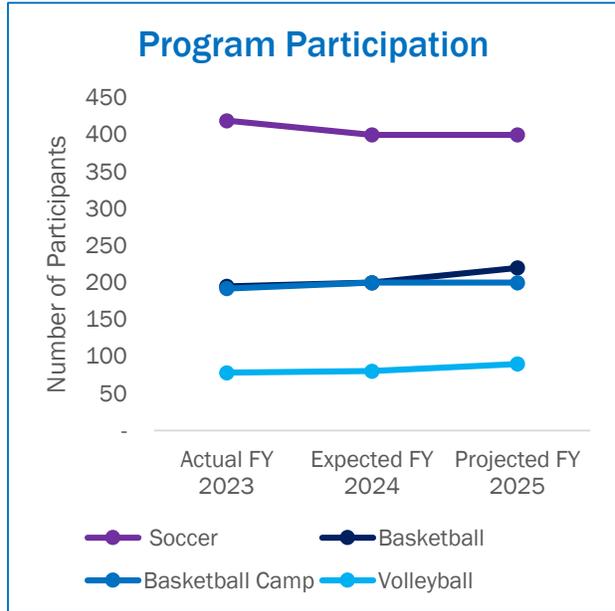
Objective 1

Description: Increase program participation.

Related County Strategic Goal: 11. Provide community facilities and human services that are efficient, progressive, accessible, and responsive to the needs of the community.

Measure: Number of program participants.

The Department has been focused on providing new programs and increasing participation in existing ones. By increasing participation, the Department can be more profitable, which will provide more funding for new programs and better equipment. As shown by the graph, the number of participants in the basketball and volleyball programs are expected to increase.



Objective 2

Description: Increase the fund balance, or savings amount, of the Recreation Fund so that a recreation center can be built.

Related County Strategic Goal: 11. Provide community facilities and human services that are efficient, progressive, accessible, and responsive to the needs of the community.

Measure: Fund Balance of Recreation Fund

The Recreation Fund accounts for revenue and expenses associated with the Department's activities. Over the years, the Department's activities have been profitable and the Fund Balance has grown. It is the ultimate goal to use these funds to pay for the debt service of a new recreation center, where all of the Department's activities can be housed.



Recreation

Budget – General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Expenditure Summary					
Personnel	\$ 69,091	\$ 65,555	\$ 73,581	\$ 74,277	\$ 78,001
Operations and Maintenance	7,629	7,695	8,000	8,000	9,250
Total Expenditures	\$ 76,720	\$ 73,250	\$ 81,581	\$ 82,277	\$ 87,251
Personnel Detail					
Salaries	\$ 46,310	\$ 47,077	\$ 49,613	\$ 50,192	\$ 52,123
Part-Time Wages	1,500	-	5,500	5,500	5,500
FICA Taxes	3,182	3,388	4,216	4,260	4,408
Retirement Contributions	5,669	5,935	5,542	5,607	5,900
Health Insurance	11,813	8,523	8,045	8,045	9,372
Group Term Life Insurance	617	632	665	673	698
Total - Personnel	\$ 69,091	\$ 65,555	\$ 73,581	\$ 74,277	\$ 78,001
Operations and Maintenance Detail					
Advertising	\$ 95	\$ 179	\$ 400	\$ 400	\$ 150
Brooks and Subscriptions	-	117	-	-	250
Mileage	634	1,174	1,550	1,550	1,650
Postal Services	28	-	-	-	-
Recreational Supplies	5,791	4,873	5,000	5,000	6,000
Repairs and Maintenance Sup.	306	469	300	300	300
Telecommunications	744	412	600	600	650
Uniforms	-	147	-	-	150
Vehicle Fuel	31	-	150	150	100
VA DOF Forest Award Grant	-	324	-	-	-
Total - Operations and Maintenance	\$ 7,629	\$ 7,695	\$ 8,000	\$ 8,000	\$ 9,250

Budget – Recreation Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Operations and Maintenance Detail					
Recreational Supplies	\$ 18,543	\$ 31,871	\$ 20,000	\$ 30,000	\$ 30,000
Dick's Sporting Goods Grant	-	3,000	-	-	-
Total - Operations and Maintenance	\$ 18,543	\$ 34,871	\$ 20,000	\$ 30,000	\$ 30,000

Recreation

Budget Total

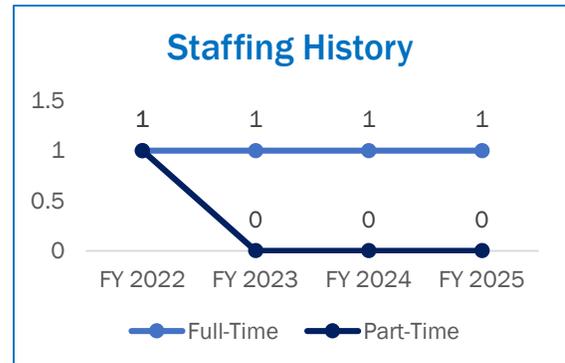
	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Total					

Expenditure Summary

Personnel	\$ 69,091	\$ 65,555	\$ 73,581	\$ 74,277	\$ 78,001
Operations and Maintenance	26,172	42,566	28,000	38,000	39,250
Total Expenditures	\$ 95,263	\$ 108,121	\$ 101,581	\$ 112,277	\$ 117,251

Staffing

Prior to FY 2023, the Department had one full-time position and one part-time position. In FY 2023, the part-time position was not filled, as it was not needed. Although part-time wages have been budgeted, it is likely that the Department will remain at one full-time position in FY 2025. When extra help is needed for coaching and refereeing games, people are hired temporarily and paid as contractors rather than as employees.



Budget Analysis

The General Fund’s Recreation budget has had relatively small increases over the years mostly due to County-wide annual raises. In FY 2025, there will be an increase in personnel costs due to a three percent cost of living adjustment raise and a 1.5 merit raise. Additionally, due to inflation and program expansions, \$1,000 more has been budgeted for recreational supplies.

The program revenue collected by the Recreation Fund has rebounded from the pandemic, and the County is expecting to receive \$30,000 in FY 2025. Consequently, all these funds have been allocated for the recreational programs’ supplies. Any unspent revenue will be saved in the Recreational Fund Balance Reserve for later use.

Recreation and Culture 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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Contributions Detail					
Kibler Memorial Library	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Massanutten Regional Library	232,052	239,014	243,794	243,794	256,994
Total Contributions	\$ 272,052	\$ 279,014	\$ 283,794	\$ 283,794	\$ 296,994

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Community Development Summary

Budget

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
General Fund					
Board of Zoning Appeals	\$ 785	\$ 411	\$ 5,877	\$ 5,877	\$ 5,877
Building Code Appeals Board	-	369	1,561	1,561	1,561
Economic Dev. and Tourism	766,292	70,924	71,180	375,680	371,180
Geographical Information Systems	140,481	153,721	91,490	94,490	84,720
Luray-Page Co. Airport Authority	50,000	50,450	49,820	49,820	50,934
Planning and Community Dev.	427,501	462,037	567,050	571,985	604,071
Planning Commission	9,565	8,312	20,134	20,134	21,034
Virginia Cooperative Extension	85,537	92,248	110,099	116,668	110,099
Contributions	26,679	27,760	31,339	31,339	29,936
Total Expenditures	\$ 1,506,840	\$ 866,232	\$ 948,550	\$ 1,267,554	\$ 1,279,412

Tourism Fund					
Economic Dev. and Tourism	\$ -	\$ 671,431	\$ 960,000	\$ 1,171,613	\$ 1,080,000
Total Expenditures	\$ -	\$ 671,431	\$ 960,000	\$ 1,171,613	\$ 1,080,000

Airport Hangar Fund					
Luray-Page Co. Airport Authority	\$ 152,270	\$ 126	\$ -	\$ -	\$ -
Total Expenditures	\$ 152,270	\$ 126	\$ -	\$ -	\$ -

Total					
Board of Zoning Appeals	\$ 785	\$ 411	\$ 5,877	\$ 5,877	\$ 5,877
Building Code Appeals Board	-	369	1,561	1,561	1,561
Economic Dev. and Tourism	766,292	742,355	1,031,180	1,547,293	1,451,180
Geographical Information Systems	140,481	153,721	91,490	94,490	84,720
Luray-Page Co. Airport Authority	202,270	50,576	49,820	49,820	50,934
Planning and Community Dev.	427,501	462,037	567,050	571,985	604,071
Planning Commission	9,565	8,312	20,134	20,134	21,034
Virginia Cooperative Extension	85,537	92,248	110,099	116,668	110,099
Contributions	26,679	27,760	31,339	31,339	29,936
Total Expenditures	\$ 1,659,110	\$ 1,537,789	\$ 1,908,550	\$ 2,439,167	\$ 2,359,412

Community Development Summary

Staffing

	FY 2022		FY 2023		FY 2024		FY 2025	
	FT	PT	FT	PT	FT	PT	FT	PT
Board of Zoning Appeals	0.00	5.00	0.00	5.00	0.00	5.00	0.00	5.00
Building Code Appeals Board	0.00	5.00	0.00	5.00	0.00	5.00	0.00	5.00
Economic Development and Tourism	3.50	0.00	3.50	0.00	3.50	0.00	3.50	1.00
Geographical Information Systems	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Planning and Community Development	5.00	1.00	5.00	1.00	6.00	1.00	7.00	1.00
Planning Commission	0.00	10.00	0.00	10.00	0.00	10.00	0.00	10.00
Virginia Cooperative Extension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	9.50	22.00	9.50	21.00	9.50	21.00	10.50	22.00

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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Expenditure Summary					
Personnel	\$ 350	\$ 264	\$ 1,077	\$ 1,077	\$ 1,077
Operations and Maintenance	435	147	4,800	4,800	4,800
Total Expenditures	\$ 785	\$ 411	\$ 5,877	\$ 5,877	\$ 5,877
Personnel Detail					
Part-Time Wages	\$ 325	\$ 245	\$ 1,000	\$ 1,000	\$ 1,000
FICA Taxes	25	19	77	77	77
Total - Personnel	\$ 350	\$ 264	\$ 1,077	\$ 1,077	\$ 1,077
Operations and Maintenance Detail					
Advertising	\$ 336	\$ -	\$ 1,300	\$ 1,300	\$ 1,300
Conventions and Education	-	-	1,300	1,300	1,300
Meals and Lodging	-	-	1,300	1,300	1,300
Mileage	-	-	600	600	600
Postal Services	99	147	300	300	300
Total - Operations and Maintenance	\$ 435	\$ 147	\$ 4,800	\$ 4,800	\$ 4,800

Staffing

The BZA’s five members are considered part-time positions. Currently, three of the five positions are filled. Some members have elected to not receive compensation.



Budget Analysis

In FY 2024 and FY 2025, additional funds have been set aside so that multiple members can attend trainings. These trainings will result in higher costs for education and reimbursements for mileage and meals.

Building Code Appeals Board

The Building Code Appeals Board is a five-member body appointed by the County’s Board of Supervisors for a four-year term. The Board hears appeals and makes decisions to overturn, uphold, or modify the Building Code Official’s decision of whether to grant a modification to the building code provisions.

Budget – General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Expenditure Summary					
Personnel	\$ -	\$ -	\$ 861	\$ 861	\$ 861
Operations and Maintenance	-	369	700	700	700
Total Expenditures	\$ -	\$ 369	\$ 1,561	\$ 1,561	\$ 1,561
Personnel Detail					
Part-Time Wages	\$ -	\$ -	\$ 800	\$ 800	\$ 800
FICA Taxes	-	-	61	61	61
Total - Personnel	\$ -	\$ -	\$ 861	\$ 861	\$ 861
Operations and Maintenance Detail					
Advertising	\$ -	\$ 369	\$ 500	\$ 500	\$ 500
Mileage	-	-	200	200	200
Total - Operations and Maintenance	\$ -	\$ 369	\$ 700	\$ 700	\$ 700

Staffing

The Board’s five members are considered part-time positions. Some members have elected to not receive compensation.



Budget Analysis

The first time a budget was adopted for this Board was in FY 2023. As in FY 2024, \$1,561 has been set aside for compensation for the members, advertisements for hearings, and mileage reimbursements for members.

Economic Development and Tourism

The Department of Economic Development and Tourism (ED&T) 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 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.

Economic Development and Tourism

Strategic Goals, Objectives, and Measures

Objective

Description: Attract tourists to Page County.

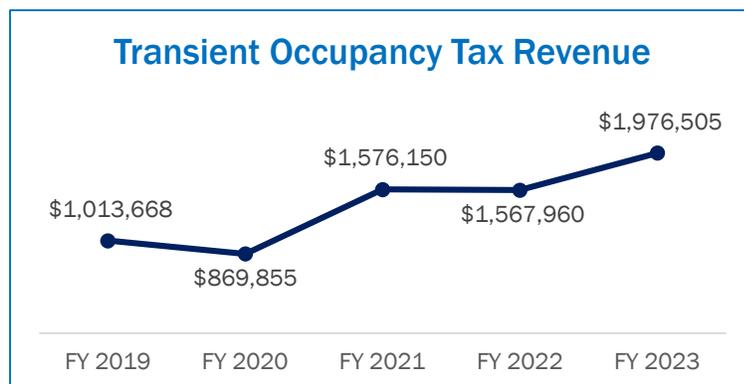
Related County Strategic Goal: 9. Enhance the visual appeal and identity of Page County.

Measure 1: The number of projects and initiatives aimed at promoting tourism.



In FY 2022, the Department created a Tourism Council of local industry experts to provide recommendations to the Board of Supervisors on how to allocate TOT funds. Later in the year, the Department joined the Chamber of Commerce as the County’s designated marketing organization (DMO) and worked with a vendor to perform a study to show the County’s need for an additional hotel. In FY 2023, the Department launched the County’s tourism website, pagevalley.org, and began creating a travel guide that was published in FY 2024. Additionally, in FY 2024, the Department focused on multiple advertisement campaigns, which has helped boost the number of overnight travelers staying in the County.

Measure 2: Transient Occupancy Tax Revenue



The increasing transient occupancy tax (TOT) shows that the County has been successful in attracting more tourists over the years with help of its recent projects. TOT collected in FY 2023 is nearly double than what it was before the pandemic. The Department is looking to attract even more tourists as it leverages its new tourism website and advertisement campaigns.

Economic Development and Tourism

Budget – General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Expenditure Summary					
Personnel	\$ 212,878	\$ -	\$ -	\$ -	\$ -
Operations and Maintenance	311,428	59,424	59,680	364,180	359,680
Contributions	241,986	11,500	11,500	11,500	11,500
Total Expenditures	\$ 766,292	\$ 70,924	\$ 71,180	\$ 375,680	\$ 371,180
Personnel Detail					
Salaries	\$ 154,704	\$ -	\$ -	\$ -	\$ -
FICA Taxes	11,133	-	-	-	-
Retirement Contributions	18,831	-	-	-	-
Health Insurance	26,155	-	-	-	-
Group Term Life Insurance	2,055	-	-	-	-
Total - Personnel	\$ 212,878	\$ -	\$ -	\$ -	\$ -
Operations and Maintenance Detail					
Advertising	\$ -	\$ 30,900	\$ 2,500	\$ 2,500	\$ 2,500
Books and Subscriptions	90	621	180	180	180
Conventions and Education	3,135	1,737	3,400	3,400	3,400
Dues and Associations	23,665	12,728	13,000	13,000	13,000
ED&T Utilization of TOT Funds	101,370	-	-	-	-
Enterprise Zone Rebates	2,888	(1,506)	30,000	30,000	30,000
Meals and Lodging	3,046	1,260	4,000	4,000	4,000
Meat Processing Facility Project	-	-	-	300,000	300,000
Mileage	69	12	-	-	-
Postal Services	107	2	100	100	100
Telecommunications	855	941	1,000	1,000	1,000
Vehicle Fuel	328	196	1,000	1,000	1,000
Miscellaneous	297	168	-	-	-
DGIF Alma Bridge Grant Expenses	3,393	-	-	-	-
HUD CDBG Food Hub Grant Exp.	8,190	3,365	-	-	-
HUD CDBG Small Bus. Grant Exp.	136,778	-	-	-	-
VDACS AFID Grant Expenses	18,217	-	-	-	-
VA Commission for the Arts Grant	9,000	9,000	4,500	9,000	4,500
Total - Operations and Maintenance	\$ 311,428	\$ 59,424	\$ 59,680	\$ 364,180	\$ 359,680
Contributions Detail					
Luray-Page Chamber of Commerce	\$ 166,736	\$ -	\$ -	\$ -	\$ -
Page Co. EDA Contribution	11,500	11,500	11,500	11,500	11,500
TOT Contributions - Grants	38,000	-	-	-	-
TOT Contributions - Shenandoah	13,825	-	-	-	-
TOT Contributions - Stanley	11,925	-	-	-	-
Total - Contributions	\$ 241,986	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500

Economic Development and Tourism

Budget – Tourism Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Expenditure Summary					
Personnel	\$ -	\$ 236,473	\$ 295,693	\$ 298,287	\$ 306,176
Operations and Maintenance	-	273,930	231,250	578,650	327,533
Contributions	-	161,028	179,814	294,676	75,000
Reserve	-	-	253,243	-	371,291
Total Expenditures	\$ -	\$ 671,431	\$ 960,000	\$ 1,171,613	\$ 1,080,000
Personnel Detail					
Salaries	\$ -	\$ 168,771	\$ 207,116	\$ 209,275	\$ 218,658
FICA Taxes	-	11,896	15,844	16,009	16,727
Retirement Contributions	-	20,433	23,135	23,376	24,752
Health Insurance	-	33,120	46,955	46,955	43,110
Group Term Life Insurance	-	2,253	2,643	2,672	2,929
Total - Personnel	\$ -	\$ 236,473	\$ 295,693	\$ 298,287	\$ 306,176
Operations and Maintenance Detail					
Advertising	\$ -	\$ 68,952	\$ 69,750	\$ 191,033	\$ 86,033
Contractual Services	-	122,639	96,500	135,500	176,500
Dues and Associations	-	23,062	25,000	25,000	25,000
Meals and Lodging	-	1,329	-	-	-
Other ED&T Projects	-	16,194	40,000	40,000	40,000
ARPA Expenses	-	41,754	-	48,247	-
VTC DMO Grant Expenses	-	-	-	40,000	-
VTC Marketing Lev. Coop. Gnt. Exp.	-	-	-	20,000	-
VTC Marketing Lev. Grant Exp.	-	-	-	68,870	-
VTC Microbusiness MLP Gnt. Exp.	-	-	-	10,000	-
Total - Operations and Maintenance	\$ -	\$ 273,930	\$ 231,250	\$ 578,650	\$ 327,533
Contributions Detail					
TOT Contributions - Grants	\$ -	\$ 27,000	\$ -	\$ 17,000	\$ -
TOT Contributions - Luray	-	25,000	25,000	25,000	25,000
TOT Contributions - Nonprofits	-	92,412	104,814	142,692	-
TOT Contributions - Shenandoah	-	16,471	25,000	47,054	25,000
TOT Contributions - Stanley	-	145	25,000	62,930	25,000
Total - Contributions	\$ -	\$ 161,028	\$ 179,814	\$ 294,676	\$ 75,000
Reserve Detail					
TOT Reserve for Future Use	\$ -	\$ -	\$ 253,243	\$ -	\$ 371,291
Total - Reserve	\$ -	\$ -	\$ 253,243	\$ -	\$ 371,291

Economic Development and Tourism

Budget Total

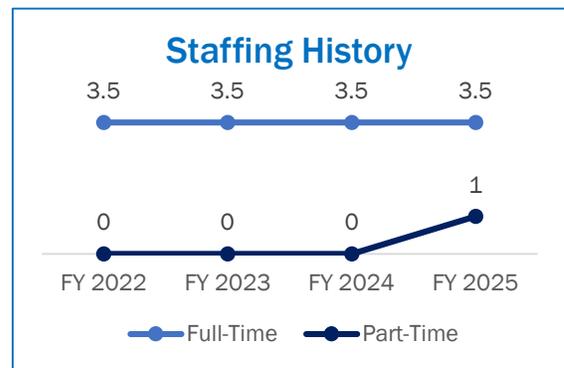
	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Total					

Expenditure Summary

Personnel	\$ 212,878	\$ 236,473	\$ 295,693	\$ 298,287	\$ 306,176
Operations and Maintenance	311,428	333,354	290,930	942,830	687,213
Contributions	241,986	172,528	191,314	306,176	86,500
Reserve	-	-	253,243	-	371,291
Total Expenditures	\$ 766,292	\$ 742,355	\$ 1,031,180	\$ 1,547,293	\$ 1,451,180

Staffing

The Department’s full-time staff has grown to include a director, coordinator, and specialist. Additionally, the Department equally shares a grant specialist with the Finance Department. In FY 2025, a part-time position will be added due to a vacancy in the specialist position. This part-time employee will help ensure that the Department’s projects are not delayed. Because of the heavy workload, it is likely that the part-time employee will remain after the vacancy is filled.



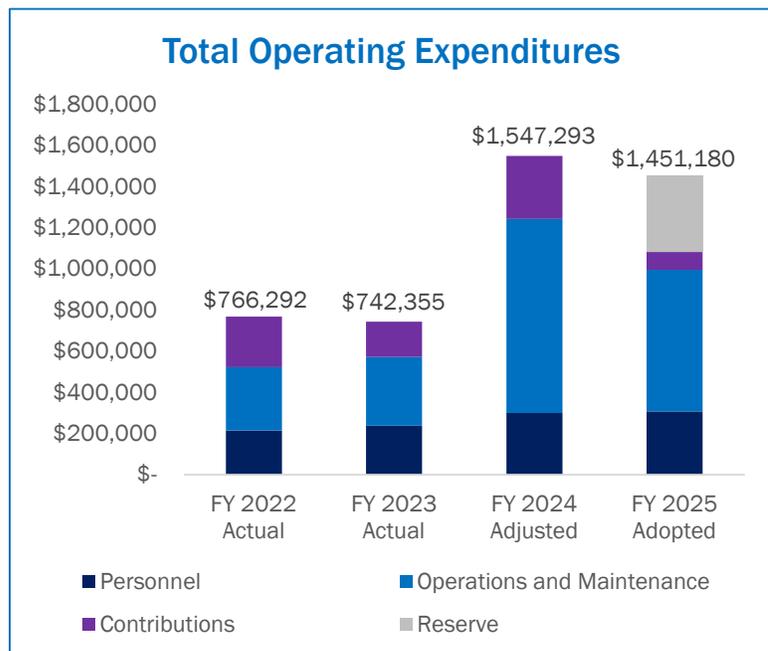
Economic Development and Tourism

Budget Analysis

The Department’s budget is included in the General Fund and Tourism Fund. The General Fund portion is funded with non-TOT revenues, such as local property taxes. In contrast, the Tourism Fund portion is funded with transient occupancy taxes (TOT) that are restricted and only to be used to promote travel and tourism to the County. Per Virginia Code, three-tenths (30 percent) of the County’s 10 percent TOT tax are to be used for tourism-related expenses. Prior to FY 2025, the tax rate was five percent and three-fifths of it was restricted.

Before the Tourism Fund was created in FY 2023, restricted TOT funds were expended out of the Department’s General Fund budget. Once separated, the General Fund portion of the budget significantly dropped to cover only non-tourism expenses. In mid-FY 2024, there was a supplemental appropriation for a meat processing plant project that was carried over to FY 2025.

Since the Tourism Fund’s creation, it has accounted for the Department’s personnel costs, tourism-related operational expenses, grant-funded marketing campaigns, TOT contributions to local organizations and towns, and unallocated restricted TOT funds. Contractual services and advertising has drastically increased due to the new tourism website, search engine advertising, photography, and videography. The adjusted budget for FY 2024 is substantially higher due to an employee switching to a family insurance plan, multiple grant-funded marketing



projects, and carryovers of the Towns’ unspent TOT contributions. In FY 2025, personnel costs will increase again due to the County-wide three percent cost of living adjustment raise and 1.5 percent merit raise. Throughout FY 2025, it is likely that the reserve will be reallocated for marketing, grant matches, and the County’s annual contribution to the local Chamber of Commerce.

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. Starting in FY 2024, this Department will be overseen by the Planning Director.

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

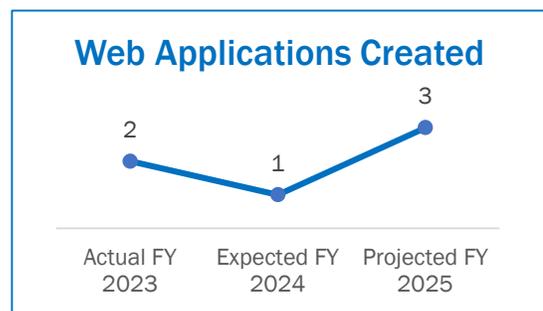
The mission of the Department of GIS is to build on own established foundation of geographic information to support County decision making. GIS will provide the technological vision and leadership to deploy appropriate spatial technologies that will contribute towards an enriched community. Hereby, GIS will reinvent, reengineer, and streamline government wherever spatial technology can contribute towards increased efficiencies, increased effectiveness, and reduced costs. For FY 2023, GIS has a few objectives, which are outlined below.

Objective 1

Description: Leverage more web applications for staff, citizens, businesses, and visitors to use.

County Strategic Goal: 11. Provide services that are responsive to the needs of the community.

Measure: Create or substantially update web applications.



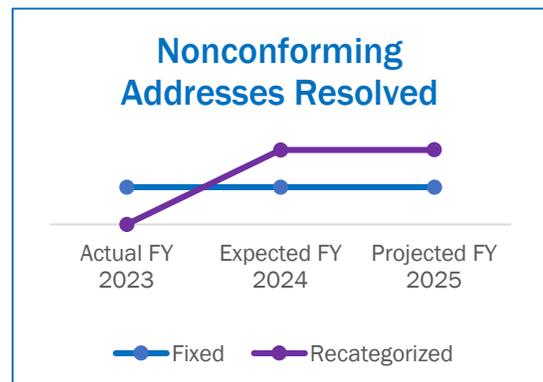
Objective 2

Description: Resolve nonconforming E-911 addresses.

County Strategic Goal: 11. Provide services that are responsive to the needs of the community.

Measure: Number of nonconformities fixed or recategorized.

As of January 2022, 73 nonconformities have been identified. These can be corrected by changing the address or through recategorization.



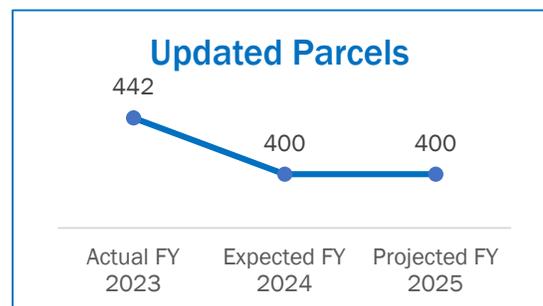
Objective 3

Description: Continue to improve the accuracy and reliability of parcel digitization.

County Strategic Goal: 11. Provide services that are responsive to the needs of the community.

Measure: Number of parcels updated.

To improve the accuracy of the digitized parcels, the parcels' geometry data will be updated with new divisions and consolidations. Other parcels will be improved by using older recorded plats.



Geographical Information Systems

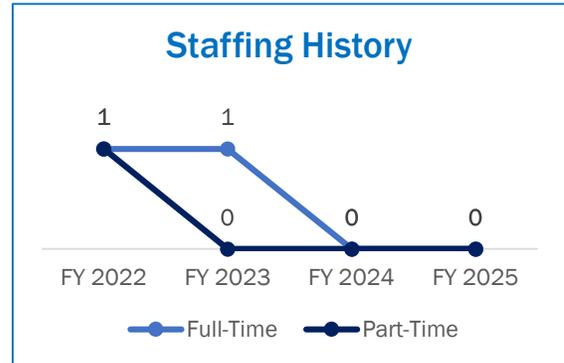
Budget – General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Expenditure Summary					
Personnel	\$ 95,692	\$ 99,627	\$ 50,000	\$ 50,000	\$ -
Operations and Maintenance	44,789	54,094	41,490	44,490	84,720
Total Expenditures	\$ 140,481	\$ 153,721	\$ 91,490	\$ 94,490	\$ 84,720
Personnel Detail					
Salaries	\$ 61,225	\$ 65,657	\$ 50,000	\$ 50,000	\$ -
Part-Time Wages	2,728	437	-	-	-
FICA Taxes	3,982	4,050	-	-	-
Retirement Contributions	7,243	7,361	-	-	-
Health Insurance	19,711	21,239	-	-	-
Group Term Life Insurance	803	883	-	-	-
Total - Personnel	\$ 95,692	\$ 99,627	\$ 50,000	\$ 50,000	\$ -
Operations and Maintenance Detail					
Books and Subscriptions	\$ -	\$ -	\$ 100	\$ 100	\$ -
Contractual Services	6,534	11,710	7,430	7,430	55,000
Conventions and Education	8,494	12,413	2,450	2,450	-
Dues and Associations	-	-	50	50	-
Maintenance Services	29,572	29,700	29,810	29,810	29,520
Meals and Lodging	-	-	300	300	-
Mileage	-	-	300	300	-
Postal Services	189	160	250	250	200
Repairs and Maintenance	-	-	600	600	-
Telecommunications	-	111	-	-	-
Vehicle Fuel	-	-	200	200	-
VDEM GIS Software Grant	-	-	-	3,000	-
Total - Operations and Maintenance	\$ 44,789	\$ 54,094	\$ 41,490	\$ 44,490	\$ 84,720

Geographical Information Systems

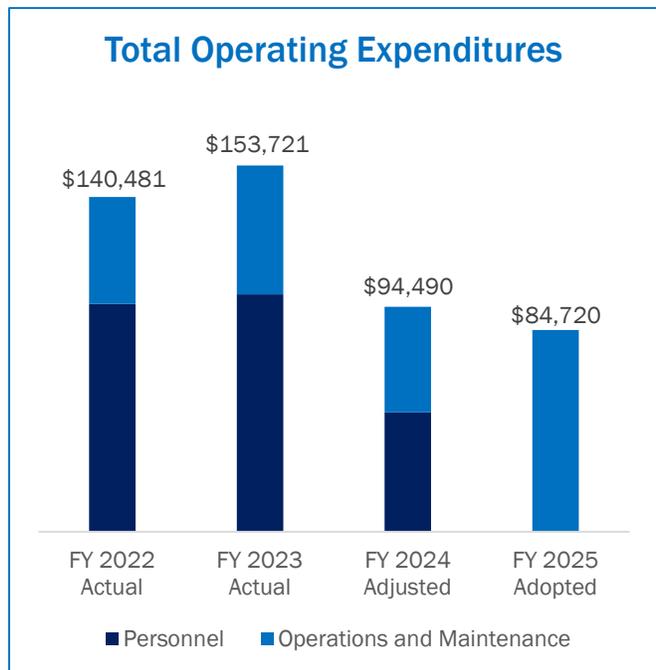
Staffing

In FY 2024, the County’s GIS Coordinator was promoted to be the Planning Director for the Planning and Community Development Department. Rather than filling the GIS Coordinator position, the County partnered with the Northern Shenandoah Valley Regional Commission (NSVRC) for GIS services. NSVRC will pay the employee, but the cost will be partially reimbursed by the County. Consequently, the staff count has been reduced to zero for FY 2024 and FY 2025.



Budget Analysis

Due to the staffing changes mentioned above, this Department’s budget has changed significantly over the past few years. The personnel costs associated with NSVRC will be budgeted as a contractual services beginning in FY 2025. These costs have risen because the employee that NSVRC hired has extensive experience. This increase was offset by no longer needing GeoDecisions software, which used to be budgeted as a contractual service. The budgets for education and travel expenses have moved with the Planning Director to the Planning and Community Development Department.



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 County and Town of Luray provide equal annual contributions for the Authority's expenses.

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. During FY 2022, the Authority refinanced its debt and no longer needed the County to act as a fiduciary. Consequently, the County paid the Authority its unspent rental funds in FY 2022 and FY 2023.

Budget – General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Expenditure Detail					
Airport Authority Contribution	\$ 50,000	\$ 50,450	\$ 49,820	\$ 49,820	\$ 50,934
Total Expenditures	\$ 50,000	\$ 50,450	\$ 49,820	\$ 49,820	\$ 50,934

Budget – Airport Hangar Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Expenditure Detail					
Airport Hangar Exp. (Town)	\$ 76,135	\$ 63	\$ -	\$ -	\$ -
Airport Hangar Exp. (County)	76,135	63	-	-	-
Total Expenditures	\$ 152,270	\$ 126	\$ -	\$ -	\$ -

Budget Total

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Expenditure Detail					
Airport Authority Contribution	\$ 50,000	\$ 50,450	\$ 49,820	\$ 49,820	\$ 50,934
Airport Hangar Expenses	152,270	126	-	-	-
Total Expenditures	\$ 202,270	\$ 50,576	\$ 49,820	\$ 49,820	\$ 50,934

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. This Department also oversees the GIS Department.

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 for the County's development.

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

Strategic Goals, Objectives, and Measures

Objective 1

Description: Encourage [growth management practices](#), which will promote orderly development.

Related County Strategic Goal: 5. Use the Comprehensive Plan and future land use map to guide land use and development decisions.

Measure: Number of ordinances and rezonings considered by the Board of Supervisors.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual
Ordinance Amendments	0	5	6	5	1
Rezonings	1	2	2	2	7

Objective 2

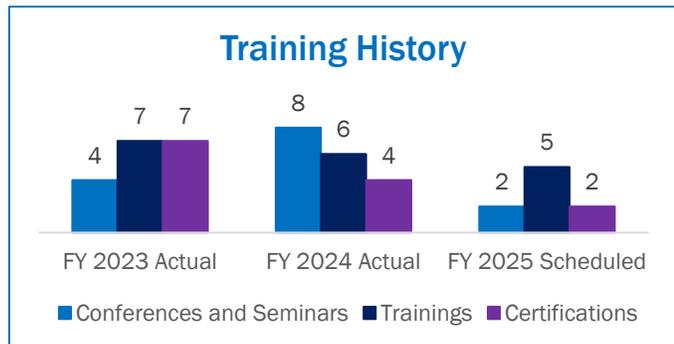
Description: Ensure that the Department has [qualified staff](#) (based on State regulations) to implement the Department’s various programs.

Related County Strategic Goal: 11. Provide community facilities and human services that are efficient, progressive, accessible, and responsive to the needs of the community.

Measure: Number of conferences and seminars attended, trainings, and certifications obtained.

During FY 2023 and FY 2024, the Permit

Technician position was filled three times; therefore, more training was needed.



Planning and Community Development

Budget – General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Expenditure Summary					
Personnel	\$ 376,490	\$ 391,150	\$ 523,940	\$ 528,875	\$ 535,036
Operations and Maintenance	51,011	70,887	43,110	43,110	69,035
Total Expenditures	\$ 427,501	\$ 462,037	\$ 567,050	\$ 571,985	\$ 604,071
Personnel Detail					
Salaries	\$ 246,462	\$ 258,660	\$ 348,654	\$ 352,761	\$ 365,009
Part-Time Wages	20,237	20,826	20,250	20,250	20,858
FICA Taxes	18,518	19,512	28,222	28,536	29,519
Retirement Contributions	29,663	30,446	38,944	39,403	41,319
Health Insurance	58,394	58,234	83,197	83,197	73,440
Group Term Life Insurance	3,216	3,472	4,673	4,728	4,891
Total - Personnel	\$ 376,490	\$ 391,150	\$ 523,940	\$ 528,875	\$ 535,036
Operations and Maintenance Detail					
Advertising	\$ 179	\$ -	\$ 200	\$ 200	\$ 200
Books and Subscriptions	799	456	500	500	2,200
Contractual Services	28,914	47,752	9,000	9,000	35,000
Conventions and Education	1,162	2,350	14,070	14,070	12,000
Dues and Associations	885	870	700	700	835
Equipment	7	270	500	500	500
Meals and Lodging	239	1,516	1,200	1,200	2,300
Mileage	-	514	-	-	-
Motor Vehicle Insurance	2,176	2,168	3,500	3,500	3,500
Postal Services	831	663	1,000	1,000	1,000
Telecommunications	1,906	1,261	2,940	2,940	2,000
Uniforms	346	557	-	-	-
VA DHCD Levies	3,887	5,439	-	-	-
Vehicle Fuel	8,003	7,004	8,000	8,000	8,000
Miscellaneous	1,677	67	1,500	1,500	1,500
Total - Operations and Maintenance	\$ 51,011	\$ 70,887	\$ 43,110	\$ 43,110	\$ 69,035

Planning and Community Development

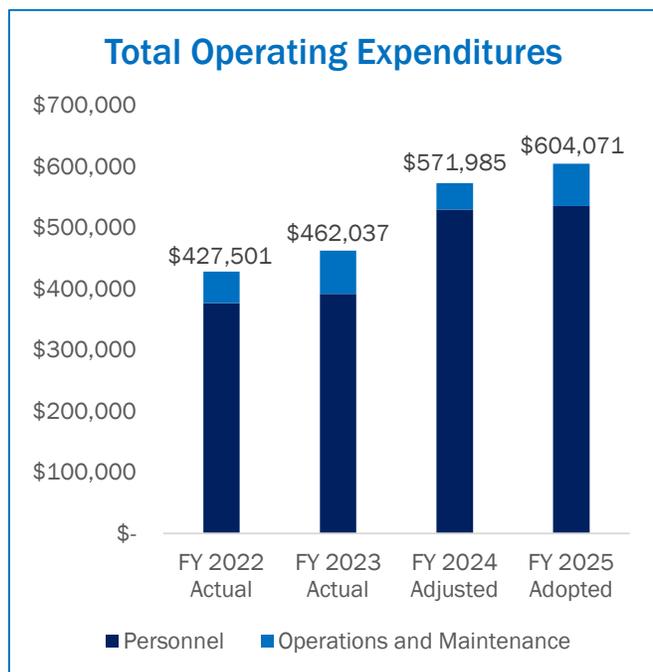
Staffing

In FY 2024, the GIS Coordinator became the Planning Director, adding another full-time position to this Department. In FY 2025, another permit technician position was created to help with the growing number of permits. The County has been experiencing a construction boom, and staff has been inundated with work. The additional staff will help keep the Department running efficiently.



Budget Analysis

Personnel costs have increased due to raises and additional personnel. From FY 2022 to FY 2024, staff received five percent cost of living adjustment raises each year and another two percent raise in mid-FY 2024. The Planning Director position was added in FY 2024, and another permit technician will be hired in FY 2025. The additional position for FY 2025 was not known at the time of the budget’s adoption; therefore, funds will be allocated after the start of the fiscal year. Consequently, the rise in personnel costs will be higher than shown in the graph.



Operational and maintenance costs have also increased for contractual services and training. In FY 2023, contractual services were

needed for specific permit applications. The additional costs incurred by the County were passed on to the applicants. In FY 2025, the Department will implement a new permitting software to improve the Department’s efficiency, which will add \$20,000 to the contractual services budget. Additionally, education expenses have increased over the years to cover the Planning Director’s job-related college courses. This training cost, however, was removed from the GIS budget, where it was included before FY 2024.

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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Expenditure Summary					
Personnel	\$ 2,919	\$ 3,402	\$ 10,334	\$ 10,334	\$ 10,334
Operations and Maintenance	6,646	4,910	9,800	9,800	10,700
Total Expenditures	\$ 9,565	\$ 8,312	\$ 20,134	\$ 20,134	\$ 21,034
Personnel Detail					
Part-Time Wages	\$ 2,712	\$ 3,160	\$ 9,600	\$ 9,600	\$ 9,600
FICA Taxes	207	242	734	734	734
Total - Personnel	\$ 2,919	\$ 3,402	\$ 10,334	\$ 10,334	\$ 10,334
Operations and Maintenance Detail					
Advertising	\$ 4,542	\$ 1,522	\$ 1,500	\$ 1,500	\$ 1,500
Conventions and Education	-	550	4,000	4,000	4,000
Dues and Associations	393	-	500	500	500
Meals and Lodging	19	1,176	2,000	2,000	2,000
Mileage	255	277	1,500	1,500	1,500
Postal Services	1,437	1,367	300	300	1,200
Miscellaneous	-	18	-	-	-
Total - Operations and Maintenance	\$ 6,646	\$ 4,910	\$ 9,800	\$ 9,800	\$ 10,700

Staffing

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

Budget Analysis

Each year, funds are appropriated for education so that members can enroll in training programs. Although the FY 2025 remains mostly the same compared to a year ago, the members’ meeting stipends have increased slightly. This did not change the budget, however, because the members never exceeded it in past years at the lower pay amount.

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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Expenditure Summary					
Personnel	\$ 82,347	\$ 89,580	\$ 105,284	\$ 105,284	\$ 105,284
Operations and Maintenance	3,190	2,668	4,815	11,384	4,815
Total Expenditures	\$ 85,537	\$ 92,248	\$ 110,099	\$ 116,668	\$ 110,099
Personnel Detail					
Salaries	\$ 82,347	\$ 89,580	\$ 105,284	\$ 105,284	\$ 105,284
Total - Personnel	\$ 82,347	\$ 89,580	\$ 105,284	\$ 105,284	\$ 105,284
Operations and Maintenance Detail					
Books and Subscriptions	\$ 32	\$ 32	\$ 100	\$ 100	\$ 100
Contractual Services	-	-	-	6,569	-
Telecommunications	2,608	2,636	3,100	3,100	3,100
Miscellaneous	550	-	1,615	1,615	1,615
Total - Operations and Maintenance	\$ 3,190	\$ 2,668	\$ 4,815	\$ 11,384	\$ 4,815

Staffing

The positions associated with the Extension Office are considered to be employees of Virginia Polytechnic Institute and State University (Virginia Tech). The County, however, has provided funds for its agents and technicians that are not entirely funded by the State or Federal governments. Since FY 2022, the County has been providing funds for its Agricultural and Natural Resources (ANR) Agent and 4-H Agent.

Budget Analysis

Since FY 2022, the personnel budget has increased to cover the cost of raises. The State provides the raises for the State-funded employees, and the County funds the raises for the other positions mentioned above. In FY 2024, there was a supplemental appropriation for contractual services related to the Department’s hazardous waste disposal program.

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), 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 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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Contributions Detail					
4-H Center	\$ 750	\$ 2,000	\$ 1,900	\$ 1,900	\$ -
N. Shen. Valley Regional Commissi	19,929	19,760	23,439	23,439	23,936
SVSWCD	6,000	6,000	6,000	6,000	6,000
Total Contributions	\$ 26,679	\$ 27,760	\$ 31,339	\$ 31,339	\$ 29,936

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Non-Departmental Summary

Budget

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
General Fund					
Debt Service	\$ 17,093,489	\$ 7,020,954	\$ 7,001,912	\$ 7,001,912	\$ 6,980,316
Reserve (Incl. CARES and ARPA)	664,744	3,852,794	100,000	582,648	460,000
Total Expenditures	\$ 17,758,233	\$ 10,873,748	\$ 7,101,912	\$ 7,584,560	\$ 7,440,316

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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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Expenditure Summary					
General Obligation Bonds	\$ 3,808,345	\$ 3,790,298	\$ 3,799,059	\$ 3,799,059	\$ 3,763,200
Revenue Bonds	12,238,950	2,515,082	2,532,283	2,532,283	2,552,283
Capital Leases	914,924	715,574	670,570	670,570	664,833
Other	131,270	-	-	-	-
Total Expenditures	\$ 17,093,489	\$ 7,020,954	\$ 7,001,912	\$ 7,001,912	\$ 6,980,316
General Obligation Bonds					
School Bonds Principal	\$ 2,303,154	\$ 2,393,098	\$ 2,493,308	\$ 2,493,308	\$ 2,594,472
School Bonds Interest*	1,505,191	1,397,200	1,305,751	1,305,751	1,168,728
Total - General Obligation Bonds	\$ 3,808,345	\$ 3,790,298	\$ 3,799,059	\$ 3,799,059	\$ 3,763,200
Revenue Bonds					
County Gov't Center Bond	\$ 1,992,367	\$ -	\$ -	\$ -	\$ -
Lease Revenue Refunding Bonds	-	1,378,409	1,396,206	1,396,206	1,415,902
Solid Waste Revenue Bond (2016)	14,369	330,962	330,366	330,366	330,670
Solid Waste Revenue Bond (2018)	10,232,214	-	-	-	-
Solid Waste Revenue Bond (2022)	-	805,711	805,711	805,711	805,711
Total - Revenue Bonds	\$ 12,238,950	\$ 2,515,082	\$ 2,532,283	\$ 2,532,283	\$ 2,552,283
Capital Leases					
Radio Equipment Lease	\$ 547,606	\$ 547,606	\$ 547,606	\$ 547,606	\$ 547,606
Solid Waste 420F Equip. Lease	11,685	970	-	-	-
Solid Waste 963K Equip. Lease	76,115	44,034	-	-	-
Solid Waste Compactor Lease	59,029	88,543	88,543	88,543	88,543
Solid Waste Excavator Lease	186,068	-	-	-	-
Solid Waste Mack Truck Lease	34,421	34,421	34,421	34,421	28,684
Total - Capital Leases	\$ 914,924	\$ 715,574	\$ 670,570	\$ 670,570	\$ 664,833
Other					
Bond Issuance Costs	\$ 131,270	\$ -	\$ -	\$ -	\$ -
Total - Other	\$ 131,270	\$ -	\$ -	\$ -	\$ -

*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

According to the County’s debt policies, debt service as a percentage of general government expenditures should not exceed 12 percent. Given that the FY 2025 General Fund budget totals \$34,051,926 (excluding transfers to other funds), debt service should not exceed 4,086,231.12. Excluding the school-related general obligation bonds, the County’s debt service for FY 2025 totals \$3,271,116, which is within the 12 percent limit.

In FY 2022, the County refinanced the revenue bonds for the County’s Government Center building, revenue bonds for Battle Creek Landfill, and a school-related equipment lease. Prior to the refinancing, the equipment lease was budgeted within the School Operating Fund. In FY 2022, the County began paying for this equipment lease directly rather than by transferring local funds to the School Board. Overall, by refinancing with a lower interest rate, the County will save a collective \$1 million throughout the life of the new bonds.

During FY 2023, the County issued more bonds to pay for the construction cost of Battle Creek Landfill’s Cell 11. The County plans to pay the debt service with revenue from additional landfill customers. The County will need to issue more bonds when the next phase of the landfill is constructed.

Summary Schedule of Debt Service Payments

	General Obligation Bonds		Revenue Bonds		Capital Leases		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
Year Ending							
June 30,							
2025	\$ 2,594,472.00	\$ 1,166,747.40	\$ 2,047,964.57	\$ 504,316.90	\$ 540,626.28	\$ 124,206.82	\$ 6,978,333.97
2026	2,701,836.00	1,043,735.11	2,114,249.77	456,075.00	522,976.77	113,172.45	6,952,045.10
2027	2,815,470.00	914,199.57	2,184,121.63	406,270.74	474,676.02	102,444.26	6,897,182.22
2028	2,175,000.00	798,650.01	2,505,597.98	350,460.18	455,312.19	92,293.95	6,377,314.31
2029	2,270,000.00	699,090.01	2,487,697.24	289,460.79	465,614.35	81,991.79	6,293,854.18
2030	2,375,000.00	596,536.26	2,569,438.33	227,508.14	476,149.60	71,456.54	6,316,088.87
2031	2,485,000.00	488,077.51	1,857,840.78	171,544.43	486,923.22	60,682.92	5,550,068.86
2032	2,600,000.00	373,473.13	1,906,924.72	121,883.69	497,940.62	49,665.52	5,549,887.68
2033	2,720,000.00	252,310.00	1,153,000.00	70,875.45	509,207.31	38,398.83	4,743,791.59
2034	750,000.00	172,500.00	1,181,000.00	42,984.15	520,728.92	26,877.22	2,694,090.29
2035	785,000.00	137,195.00	1,208,000.00	14,435.60	532,511.22	15,094.92	2,692,236.74
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
Total	\$26,861,778.00	\$ 6,824,904.00	\$21,215,835.02	\$ 2,655,815.07	\$ 5,753,423.70	\$ 779,331.24	\$64,091,087.03

Debt Service

Details of Long-Term Financial Obligations

	Principal Outstanding	FY 2025 Adopted
General Obligation Bonds		
\$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 6.10% to 6.40%.	\$ 15,180,000	\$ 2,047,949
\$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 6.10% to 6.40%.	2,166,778	787,501
\$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 4.60% to 5.10%.	9,515,000	925,770
Service Fee		1,980
Total	\$ 26,861,778	\$ 3,763,200

Revenue Bonds		
\$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 3.20%. These bonds were issued in connection with the Battle Creek Landfill.	\$ 964,000	\$ 330,670
\$9,886,000 revenue bonds refunded March 25, 2022. Payments vary throughout the life of the loan. Interest on the bonds is 2.39% through November 2034. These bonds were originally issued in connection with Phase II of the Battle Creek Landfill.	9,525,000	423,282
\$6,756,000 revenue bonds refunded March 25, 2022. Payments vary throughout the life of the loan. Interest on the bonds is 2.00% through November 2029. These bonds were originally issued in connection with school-related equipment and the County's Government Center building.	5,081,000	992,620
\$6,870,000 revenue bonds issued July 22, 2022. Payments vary throughout the life of the loan. Interest on the bonds is 3.042% through July 2032. These bonds were issued in connection with the construction of Battle Creek Landfill's Cell 11.	5,645,835	805,711
Total - Revenue Bonds	\$ 21,215,835	\$ 2,552,283

Debt Service

Details of Long-Term Financial Obligations (Continued)

	Principal Outstanding	FY 2025 Adopted
Capital Leases		
\$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.	28,359	28,684
\$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.	5,521,523	547,606
\$429,067 capital lease payable for the purchase of an Al-Jon landfill compactor dated September 30, 2021, payable in monthly installments of \$7,379, including interest at 1.22% through October 2026.	203,542	88,543
Total - Capital Leases	\$ 5,753,424	\$ 664,833

Reserve

This reserve is funded with current year revenues, and it should not be confused with the General Fund Balance Reserve, which includes savings and carried over funds from prior years. This reserve budget is specifically for unexpected expenditures incurred by departments overseen by the Board of Supervisors and County Administrator. Before FY 2020, the reserve was normally appropriated \$100,000 for any unexpected expenditures that the departments would incur during the fiscal year. Recently, however, this budget has grown to include expenditures funded by the Federal government's pandemic relief programs that were created by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 and the American Rescue Plan (ARP) Act of 2021. In FY 2025, the reserve was expanded to include \$360,000 of unappropriated, unrestricted transient occupancy tax revenue.

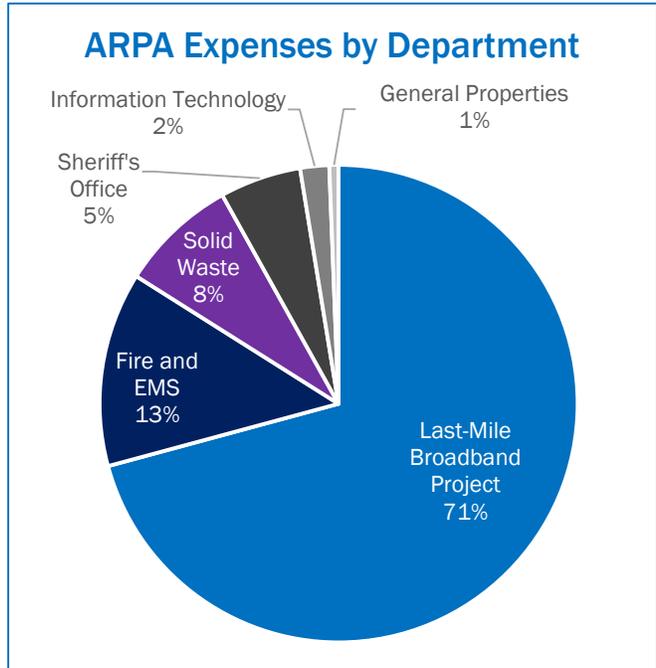
Budget – General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Expenditure Detail					
ARPA LATCF Expenses	\$ -	\$ -	\$ -	\$ 317,504	\$ -
ARPA SLFRF Expenses	656,715	3,835,463	-	166,174	-
Reserve	8,029	17,331	100,000	98,970	460,000
Total Expenditures	\$ 664,744	\$ 3,852,794	\$ 100,000	\$ 582,648	\$ 460,000

Reserve

American Rescue Plan Act

In FY 2021 and FY 2022, the County received a total of \$4,642,683 and \$317,504 from the American Rescue Plan Act’s State and Local Fiscal Relief Funds and Local Assistance and Tribal Consistency Fund, respectively. The County also received \$12,886 for the Towns’ municipal utility relief programs. Nearly \$3.3 million of these funds were used to continue providing broadband services to unserved and underserved areas within the County. The majority of these funds were paid to the Northern Shenandoah Valley Regional Commission, the County’s fiscal partner for the All Points Broadband Regional Project. This project involves the construction of regional fiber-to-the-home broadband network. Other major expenses



funded by ARPA programs are additional Fire and EMS positions, the Sheriff’s drug interdiction team, additional landfill personnel, an ambulance, and a landfill compactor.

Capital Expenditures Summary

Budget

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Capital Projects Fund					
Commissioner of the Revenue	\$ -	\$ 30,000	\$ -	\$ 90,000	\$ -
Elections and Voter Registration	25,875	-	32,080	32,080	-
Emergency Services	2,599,159	2,645,365	621,656	1,405,873	699,692
General Properties	8,913	62,485	140,000	140,000	6,000
Information Technology	28,064	272,061	40,000	3,456,323	1,639,500
Sheriff's Office	31,466	27,909	34,000	114,000	54,371
Solid Waste	615,251	72,783	874,305	1,351,652	260,000
Multiple Departments	173,457	242,942	85,000	85,000	70,629
Total Expenditures	\$ 3,482,185	\$ 3,353,545	\$ 1,827,041	\$ 6,674,928	\$ 2,730,192

Landfill Construction Fund					
Solid Waste	\$ -	\$ 7,853,412	\$ -	\$ 262,540	\$ -
Total Expenditures	\$ -	\$ 7,853,412	\$ -	\$ 262,540	\$ -

Total					
Commissioner of the Revenue	\$ -	\$ 30,000	\$ -	\$ 90,000	\$ -
Elections and Voter Registration	25,875	-	32,080	32,080	-
Emergency Services	2,599,159	2,645,365	621,656	1,405,873	699,692
General Properties	8,913	62,485	140,000	140,000	6,000
Information Technology	28,064	272,061	40,000	3,456,323	1,639,500
Sheriff's Office	31,466	27,909	34,000	114,000	54,371
Solid Waste	615,251	7,926,195	874,305	1,614,192	260,000
Multiple Departments	173,457	242,942	85,000	85,000	70,629
Total Expenditures	\$ 3,482,185	\$ 11,206,957	\$ 1,827,041	\$ 6,937,468	\$ 2,730,192

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 Reserve. Occasionally, larger projects are funded with long-term debt obligations, such as capital leases.

Beginning in FY 2022, capital expenditures were split between the general Capital Projects Fund and the Landfill Construction Fund. The Landfill Construction Fund specifically accounts for the construction of Cell 11 at Battle Creek Landfill (BCLF). Unlike the general Capital Projects Fund, the construction of Cell 11 is funded with debt proceeds, not the General Fund Balance Reserve.

Capital Expenditures

Capital Projects Fund

Budget

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Expenditure Summary					
Commissioner of the Revenue	\$ -	\$ 30,000	\$ -	\$ 90,000	\$ -
Elections and Voter Registration	25,875	-	32,080	32,080	-
Emergency Services	2,599,159	2,645,365	621,656	1,405,873	699,692
General Properties	8,913	62,485	140,000	140,000	6,000
Information Technology	28,064	272,061	40,000	3,456,323	1,639,500
Sheriff's Office	31,466	27,909	34,000	114,000	54,371
Solid Waste	615,251	72,783	874,305	1,351,652	260,000
Multiple Departments	173,457	242,942	85,000	85,000	70,629
Total Expenditures	\$ 3,482,185	\$ 3,353,545	\$ 1,827,041	\$ 6,674,928	\$ 2,730,192
Commissioner of the Revenue					
CAMA Software	\$ -	\$ 30,000	\$ -	\$ 90,000	\$ -
Total - Commissioner of the Revenue	\$ -	\$ 30,000	\$ -	\$ 90,000	\$ -
Elections and Voter Registration					
Voting Machines	\$ 25,875	\$ -	\$ 32,080	\$ 32,080	\$ -
Total - Elections and Voter Reg.	\$ 25,875	\$ -	\$ 32,080	\$ 32,080	\$ -
Emergency Services					
Ambulance	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 289,692
Building Improvements	-	-	34,000	34,000	410,000
Equipment and Supplies	-	-	16,000	16,000	-
NG9-1-1 System	17,141	19,284	-	17,146	-
Radio System	2,233,973	2,626,081	271,656	1,038,727	-
Shenandoah Rescue Assets Acq.	348,045	-	-	-	-
Total - Emergency Services	\$ 2,599,159	\$ 2,645,365	\$ 621,656	\$ 1,405,873	\$ 699,692

Capital Expenditures

Capital Projects Fund

Budget

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
General Properties					
Courthouse Building Repairs	\$ 4,713	\$ -	\$ -	\$ -	\$ -
HVAC Replacements	-	24,000	-	-	-
Painting at County Gov't Ctr.	-	-	-	-	6,000
Parking Lot Paving and Repairs	4,200	38,485	140,000	140,000	-
Total - General Properties	\$ 8,913	\$ 62,485	\$ 140,000	\$ 140,000	\$ 6,000
Information Technology					
Electronic Data Processing Equip.	\$ 28,064	\$ 272,061	\$ 40,000	\$ 40,000	\$ 79,500
VATI Broadband Project	-	-	-	3,416,323	1,560,000
Total - Information Technology	\$ 28,064	\$ 272,061	\$ 40,000	\$ 3,456,323	\$ 1,639,500
Sheriff's Office					
Ballistic Shields	\$ -	\$ -	\$ 34,000	\$ 34,000	\$ -
Building Repairs	13,066	-	-	-	-
Jail Tasers	-	7,453	-	-	-
Mobile Data Terminals	-	-	-	28,658	-
Roof Repairs	18,400	-	-	-	4,000
Security Upgrades	-	-	-	51,342	9,821
Small Tools and Equipment	-	-	-	-	40,550
Vehicle Impound Lot	-	20,456	-	-	-
Total - Sheriff's Office	\$ 31,466	\$ 27,909	\$ 34,000	\$ 114,000	\$ 54,371
Solid Waste					
Compactor Site Upgrades	\$ -	\$ 52,946	\$ -	\$ -	\$ -
Concrete	-	-	-	13,942	-
Landfill Equipment and Repairs	615,251	19,837	624,305	624,305	95,000
Paving	-	-	-	-	75,000
Solar Spark Flare Repairs	-	-	-	-	90,000
Stormwater Project	-	-	250,000	713,405	-
Total - Solid Waste	\$ 615,251	\$ 72,783	\$ 874,305	\$ 1,351,652	\$ 260,000
Multiple Departments					
Motor Vehicles and Equipment	\$ 55,549	\$ 167,041	\$ 85,000	\$ 85,000	\$ 70,629
Miscellaneous	117,908	75,901	-	-	-
Total - Multiple Departments	\$ 173,457	\$ 242,942	\$ 85,000	\$ 85,000	\$ 70,629

Capital Expenditures

Capital Projects Fund

FY 2025 Project Descriptions

Emergency Services

Ambulance

Cost: \$289,692

Funding Source: General Fund Balance and Virginia Rescue Squads Assistance Fund (RSAF) Grant

Description: An ambulance will be purchased so that all the County's front-line emergency vehicles are relatively new. The aged ambulances will be placed in a reserve status. The County has been awarded a grant of \$147,192 from the Virginia RSAF to help fund this purchase. Less than half of the purchase price, \$142,500, will come from the County's General Fund Balance.

Building Improvements

Cost: \$410,000

Funding Source: General Fund Balance

Description: \$400,000 of the \$410,000 will be spent on renovating Stanley Plaza's former rental space to provide space for Fire and EMS offices, conference rooms, and training space. \$10,000 will be used to repair a foundation leak at the Shenandoah rescue station.

General Properties

Painting

Cost: \$6,000

Funding Source: General Fund Balance

Description: The County Government Center's entrances and hallways will be painted.

Information Technology

Electronic Data Processing Equipment

Cost: \$40,000

Funding Source: General Fund Balance

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

Capital Expenditures

Capital Projects Fund

FY 2025 Project Descriptions (Continued)

Sheriff's Office

Roof Repairs

Cost: \$4,000

Funding Source: General Fund Balance

Description: Repairs are needed for the aged school resource officer storage shed roof.

Security Upgrades

Cost: \$9,821

Funding Source: General Fund Balance

Description: These funds will be used to replace the courthouse's metal detector.

Small Tools and Equipment

Cost: \$40,550

Description: These funds will be used to purchase ammo (\$18,813), gun safes (\$10,000), automated external defibrillators (\$8,550), two laptops for jail trainees to take to the academy (\$2,327), and two mowers (\$860).

Solid Waste

Landfill Equipment and Repairs

Cost: \$95,000

Funding Source: General Fund Balance

Description: The back-up Al-Jon compactor's engine will be rebuilt.

Paving

Cost: \$75,000

Funding Source: General Fund Balance

Description: Due to the rough road and muddy parking lot at Battle Creek Landfill, the County will pave the road and parking lot near the scale house.

Gas Well Repairs

Cost: \$90,000

Funding Source: General Fund Balance

Description: Numerous solar spark flares that are tied into the gas collection vents are not working. Repairs are needed to stay in compliance.

Capital Expenditures

Capital Projects Fund

FY 2025 Project Descriptions (Continued)

Multiple Departments

Motor Vehicles and Equipment

Cost: \$70,629

Funding Source: General Fund Balance

Description: Two vehicles will be purchased. One will be purchased for the Department of Social Services for \$25,000, as their fleet has aged and they need a larger vehicle. \$40,629 will be spent on a Dodge Durango for the Sheriff's Office's K-9 unit. \$5,000 will be spent on decals for the Sheriff's Office's mobile command center and Crime Prevention mobile unit.

Capital Expenditures

Landfill Construction Fund

Budget

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2025 Adopted
Solid Waste					
BCLF Cell 11 (Loan-Funded)	\$ -	\$ 6,762,837	\$ -	\$ 262,540	\$ -
BCLF Cell 11 (County-Funded)	-	1,090,575	-	-	-
Total - Solid Waste	\$ -	\$ 7,853,412	\$ -	\$ 262,540	\$ -

Project Descriptions

Solid Waste

Battle Creek Landfill Cell 11 Planning and Construction

Funding Source: Debt Proceeds (Closed into Landfill Construction Fund Balance)

Description: Starting in FY 2022, BCLF began planning Cell 11’s construction, which included issuing an invitation to bid. The County awarded the job to Kanawha Stone, whose bid totaled \$6,321,819. In FY 2023, the County spent the majority of its debt proceeds on the construction. In FY 2024, a supplemental appropriation carried over the relatively small residual amount left to be spent on completing the project. Additional funds were spent for extra excavation, which will be needed for the next landfill phase.

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.
Annual Comprehensive 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.
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.
Asset	Property with monetary value owned by an entity.

Glossary of Terms

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.
Balance 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.
Carryover Funds	Unspent funds from the previous fiscal year that may be used to make payments in the current fiscal year.
Children's Services 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.

Glossary of Terms

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.
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.
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. Divisions may exist within a Department.
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 (EDA)	Created by the County to attract businesses within industry sectors that are most suited for success in the County.
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 portion of Social Security and Medicare taxes that the County is required to pay.

Glossary of Terms

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.
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.

Glossary of Terms

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.
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.
Obligations	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.
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.

Glossary of Terms

Reassessment	<i>See assessment.</i>
Resolution	The written motion adopted by a deliberative body, 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.
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 (VPA) 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

Acronyms and Abbreviations

Admin.	Administration
ACFR	Annual Comprehensive Financial Report
ARPA	American Rescue Plan Act
Assist.	Assistance
BJA	Bureau of Justice Assistance
BOS	Board of Supervisors
BZA	Board of Zoning Appeals
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CDBG	Community Development Block Grant
Circ.	Circuit Court
Clk. Of Cir. Ct.	Clerk of the Circuit Court
Cmlth's Atty.	Commonwealth's Attorney
Co.	County
Comm. of Rev.	Commissioner of the Revenue
COPS	Community Oriented Policing Services
CSA	Children's Services Act for At-Risk Youth
CY	Calendar Year
DCJS	Virginia Department of Criminal Justice Services
DEQ	Virginia Department of Environmental Quality
Dev.	Development
DGIF	Virginia Department of Games and Inland Fisheries
DHCD	Virginia Department of Housing and Community Development
DHS	United States Department of Homeland Security

Acronyms and Abbreviations

Dist.	General District Court
DOC	Virginia Department of Corrections
DOJ	United States Department of Justice
DSS	Department of Social Services
DWR	Virginia Department of Wildlife Resources
ECC	Emergency Communications Center
ED&T	Economic Development and Tourism
EDA	Page County Economic Development Authority
Edu.	Education(al)
Elect. Bd. And Reg.	Electoral Board and General Registrar
Emgy.	Emergency
EMS	Emergency Medical Services
Exp.	Expense(s)
EOC	Emergency Operations Center
FICA	Federal Insurance Contribution Act
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GIS	Geographic Information Systems
Gnd.	Ground
HR	Human Resources
HRSA	Health Resources and Services Administration
ICAC	Internet Crimes Against Children
IT	Information Technology

Acronyms and Abbreviations

JAG	Byrne Justice Assistance Grant Program
JDR	Juvenile and Domestic Relations Court
Jud.	Judicial
LOLE	Local Law Enforcement Grant
LRCC	Laurel Ridge Community College
Mgmt.	Management
MUR	Municipal Utility Relief
NG9-1-1	Next Generation 9-1-1
NSVRC	Northern Shenandoah Valley Regional Commission
OAA	Opioid Abatement Authority
OEMS	Virginia Office of Emergency Medical Services
O&M	Operations and Maintenance
PACA	Page Alliance for Community Action
PCJ	Page County Jail
PCSO	Page County Sheriff's Office
Prep.	Preparation
Prgm.	Program
PSAP	Public Safety Answering Points
Pub.	Public
Reimb.	Reimbursement
Rev.	Revenue(s)
Sq.	Squad
SRO	School Resource Officer

Acronyms and Abbreviations

SWSWCD	Shenandoah Valley Soil and Water Conservation District
TOT	Transient Occupancy Tax
Tmt.	Treatment
USDA	United States Department of Agriculture
VA	Virginia
VDACS	Virginia Department of Agriculture and Consumer Services
VDH	Virginia Department of Health
VJCCCA	Virginia Community Crime Control Act
VPA	Virginia Public Assistance
VRS	Virginia Retirement System
VWAP	Victim Witness Assistance Program

