

# Orange County Adopted Budget Fiscal Year 2018



Rapidan River  
Orange, Virginia



Orange County, VA

April 11, 2017



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# READER'S GUIDE AND DOCUMENTS RELATING TO THE ANNUAL BUDGET

The purpose of this document is to provide useful, concise information about Orange County's financial plans, operations and capital investments to residents, elected officials, and interested parties. The budget is organized along functional lines and includes a description of each department's major objectives, operating plans and any significant changes in operations. Each departmental section also provides the relevant sources of funds and a breakdown of expenditures by Salaries and Wages, Benefits, Purchased Services, Other Operating, Materials and Supplies, Contributions to External Entities, Payments to Joint Operations, Transfers to Other Funds, Capital Outlay and Debt Service.

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For a complete listing of budget topics, please refer to the Table of Contents. For an alphabetical listing by department, please see the Departmental Listing on page 31.

## DOCUMENTS RELATING TO THE ANNUAL BUDGET

In addition to the Annual Budget, the County prepares several other documents that relate to county operations and finances. These include:

**Quarterly Financial Report** – This document details each department's monthly expenditures in relation to the adopted budget and discusses trends and other issues in revenue collection and expenditures.

**Capital Improvements Plan** – This document details the County's Capital Improvement Plans for the upcoming ten years. Only the first five years of the projection are officially adopted as a plan by the Board. The first year of the plan is incorporated into the upcoming Annual Budget when funds are appropriated.

**Annual School Budget** – This document details the School Board operations and funding requests.

**Comprehensive Annual Financial Report** – This document presents the County's financial statements at June 30th of each year. This report is subject to an annual audit by an independent accounting firm.

**Board of Supervisors' Vision and Priorities** – This document details the Board's vision for the County and establishes priorities for achieving that vision. The Board of Supervisors holds a semi-annual retreat to collaborate and develop guiding principles for County operations. Priorities and tasks are established for the upcoming biennium that support the Board's vision.

**Comprehensive Plan** – The Comprehensive Plan provides findings and analyses for the County with respect to: natural conditions, population and demographics, economy, housing, transportation, utilities, and community facilities and services. It is the purpose of the plan to provide a sound basis for the preparation of detailed functional plans which will serve as a general guide in the day-to-day decisions of County government.

# ORANGE COUNTY, VIRGINIA

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Dear Members of the Board:

I am pleased to present the FY2017-2018 Consolidated Annual Budget for Orange County, Virginia. This document continues the collaboration between the Orange County Board of Supervisors, Constitutional Officers, School Board, Social Services, and County staff. Our collective collaboration is based upon the principals of fiscal responsibility and a high standard of service to the community.

In January 2015, the Board of Supervisors adopted a formal financial philosophy. This philosophy holds that local government services and programs are to be appropriately scaled and funded at levels which sufficiently meet the needs and expectations of citizens and businesses consistent with the revenues and economic capacity of Orange County. To implement this financial philosophy, the Board adopted several broad policies which are to meet the following tests:

- Support the County's ability to insulate itself from fiscal crisis;
- Enhance short-term and long-term financial credit ability by helping to achieve the highest credit and bond ratings possible;
- Promote long-term financial stability by establishing clear and consistent guidelines;
- Direct attention to the total financial picture of the County rather than single issue areas;
- Link long-term financial planning with day to day operations;
- Provide the Board of Supervisors and citizens a framework for measuring the outcomes and benefits of government services against established costs; and,
- Facilitate the development of operating and capital budgets which balance competing priorities in terms of operating costs, reserves, debt service, capital expenditures, community and economic initiatives, and quality of life, as well as potential future revenues.

The adopted FY2018-2022 Capital Improvement Plan and FY2017-2018 Annual Budget were developed in accordance with these policies and to advance the Board of Supervisors' strategic vision: To create for Orange County a vibrant economy, effective, reflective government, and sustainable land use.

Several key management considerations in the formulation of the budget were:

- Seek and attain cost efficiencies in service delivery by using tried-technology;
- Realize that cost containment, predictability, and avoidance are as important as actual cost savings;

- Limit annual increases in operational expenditures for personnel, facilities management, local funds provided to schools, and the like, with funding from year-to-year “organic” growth in collected local tax revenues *ceteris paribus* (all other things being held equal or constant);
- Correlate increases in levels of services to population growth, population density, land use and development patterns, and federal or state legislative or regulatory mandates *ceteris paribus*;
- Recognize that increases in levels of services (quantitative) are not the same as expansion of services or increasing the quality of existing services (qualitative); and,
- Avoid the use of unassigned General Fund balance to overcome a structural imbalance between revenues and expenditures.

In early 2012, the Orange County Board of Supervisors held its inaugural strategic planning retreat and worked to collaborate and develop these guiding principles. The Board then drafted and adopted its Vision Statement for 2022, and continues to adopt biennial prioritized tasks to accomplish that vision.

The Board agreed to the following purposes and principles to achieve success of its Vision for 2022: (1) a Vibrant Economy; (2) Effective, Reflective Government; and (3) Sustainable Land Use. The FY2017-2018 Adopted Budget supports departmental activities that are designed to uphold the Board’s vision and advance its strategic priorities. The most recent biennial strategic priorities are listed below.

### **Vibrant Economic Development**

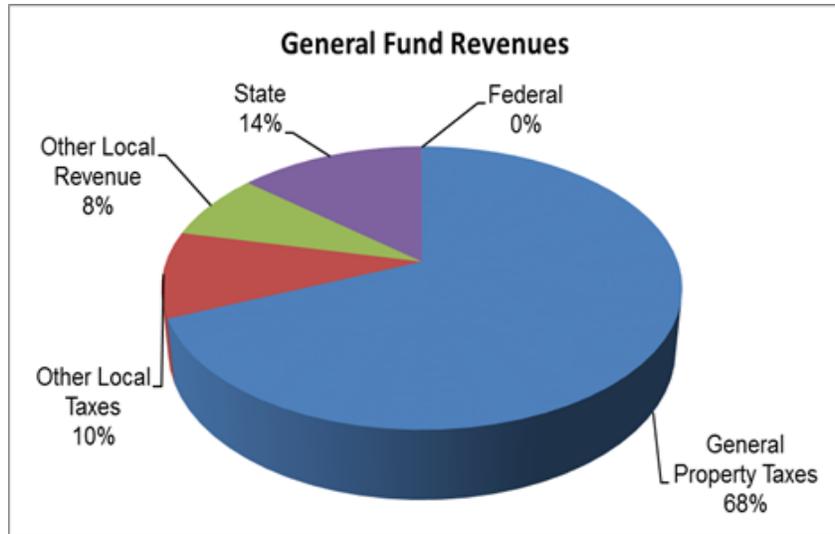
- Establish the Orange County Broadband Authority (OCBbA) and continue with development, implementation, and management of an “open access” fiber optics network and the Rural Broadband Initiative with the over-arching goal of making affordable, high-speed broadband available to all residents and businesses.
- Initiate a process to collaborate on economic development with the Towns of Gordonsville and Orange.
- Continue to develop, implement, and manage the Germanna-Wilderness Area Plan annual work program, to include infrastructure planning (water, wastewater, transportation, and telecommunications), land use and development, economic development, and historical and cultural assets.

### **Effective, Reflective Government**

- Develop, implement, and manage strategies for the Digital Citizen - “Anytime, Anywhere, All Citizens” in the areas of Access, Transactions, Information, Engagement, and Security.
- Enhance the overall fiscal planning and budgeting process for general government, Orange County Public Schools, Constitutional Officers, and outside agencies to align with the Board’s Financial Policies and Capital Projects financing strategies.
- Make targeted, technical corrections to specific ordinance language with respect to land use and development, and subdivisions.

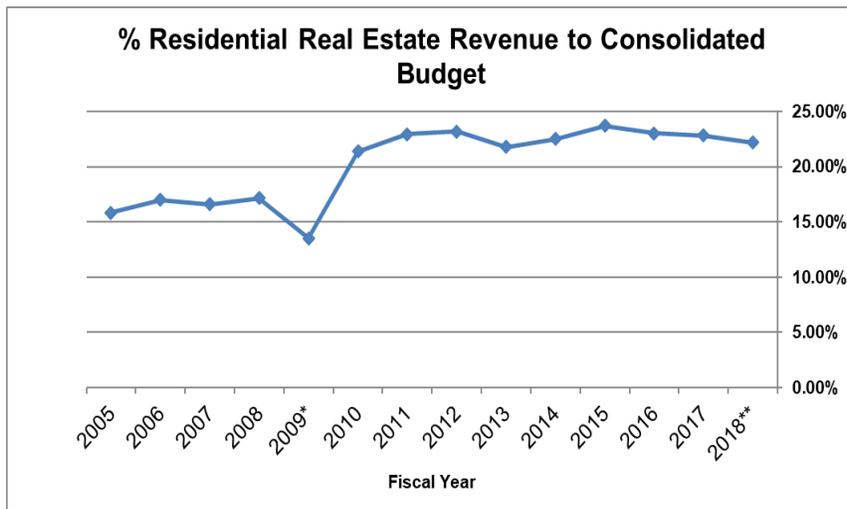
## Budget Challenges and Opportunities

The FY2017-2018 budget development process presented numerous challenges and opportunities. Local revenue including property taxes was forecasted to demonstrate minimal growth year over year. The General Reassessment of real property that became effective in 2016 resulted in a slight actual decline in real estate property values. Nevertheless, the adopted



FY2017-2018 Budget uses “organic” revenue growth, reprogrammed operating funds and reserves to meet planned expenditures and does not increase any local tax rates.

One of the first priorities in the Board’s adopted tax generation policy is to expand Orange County’s economy (and by extension, the local tax base) through economic development, and consequently, to reduce the tax burden on residential real estate which had been on an upward trend since 2009. Beginning in 2016, the percentage of the consolidated budget supported by residential real estate taxes began to decline. Commercial and agricultural real estate are both expected to contribute one percent (1%) more of the County’s total real estate tax revenue than they did in 2008. The next reassessment of real property is scheduled for 2020.

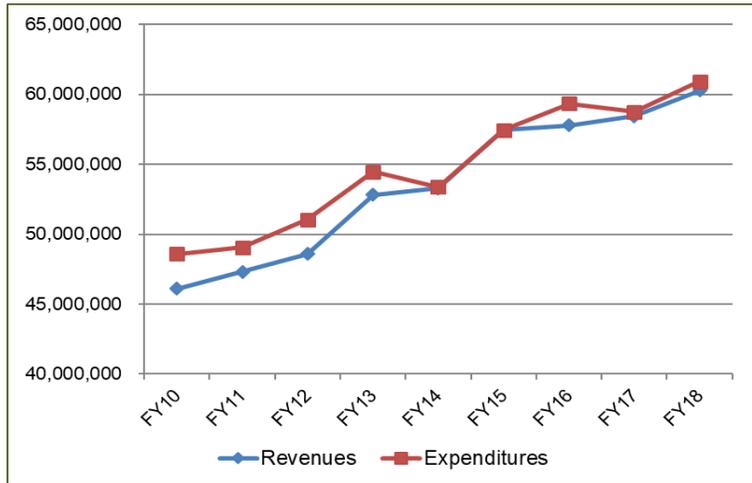


The FY2017-2018 Adopted Budget includes the use of General Fund balance (reserves) in the amount of \$648,072. This appropriation of reserves was necessary to meet the contractual obligation to fund Orange County’s share of operating the Central Virginia Regional Jail of \$757,158 due to increased utilization. The fifty-three percent (53%) increase in the County’s

local contribution could not be funded within the “organic” growth of County revenues.

Orange County will receive additional state funding in FY2017-2018 for Constitutional Officers, their employees, the Registrar, Electoral Board members and local DSS staff for a 2% increase in wages effective August 1, 2017. Additional state funding is anticipated for compression wage adjustments in the Sheriff’s Office. Although

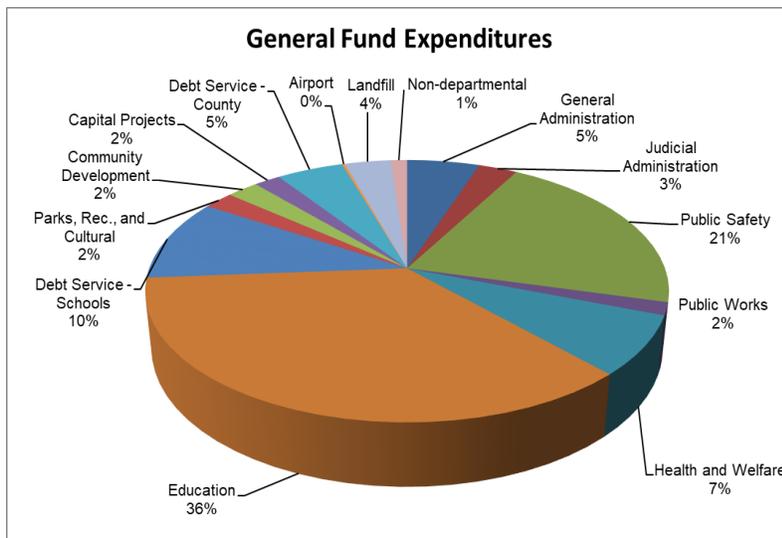
an additional amount will be needed to fund the local match for the compression adjustments, the Sheriff's Office plans to absorb the impact within their proposed operational budget. Based on information available from the Department of Education, Orange County's FY2017-2018 state funding for Orange County Public Schools will increase by \$878,360 and will include the state share of compensation supplement funds based on a 2% salary increase effective February 15, 2018 for all Standards of Quality (SOQ) positions.



The adopted FY2017-2018 Budget includes funding for the implementation of a market wage adjustment for all General Government employees of 2% effective July 1, 2017. Funding is also included for appropriate new positions in public safety and health and welfare, as well as county services provided by external entities (primarily juvenile and adult corrections and mental health). Health insurance costs for County employees were included anticipating a 9% increase over the previous fiscal year.

The local appropriation for Orange County Public Schools (OCPS) is one of the largest expenditures within the County's General Fund. The local appropriation for school operations was recalibrated for FY2017-2018 based on an analysis of historical actual expenditures which was used to project an FY2016-2017 year-end actual expenditure baseline. This year-end baseline was increased by \$1,089,173 to fund increases in health insurance, retirement contributions, and a "step" wage increase for school employees. Annual local funding for School capital items continues at \$567,000 for capital needs.

The FY2017-2018 budget includes a \$400,000 increase in expenditures for the Orange County Children's Services Act (CSA) program, of which approximately 50% is locally funded. The case load for "at-risk" youth and families receiving services through these programs has increased dramatically during the past year. Based on current year



expenditure volumes since budget adoption, a supplemental appropriation may be needed beyond the increase that was included in the Adopted FY2017-2018 Budget.

Approved local funding for the Rappahannock Juvenile Detention Center increased by \$35,600 due to additional detention days projected from an average of the past three (3) years' usage. Other significant increases in

contributions were for the Rappahannock Regional Community Services Board and the Orange Workforce Center.

The General Fund transfer for the Department of Social Services (DSS) for FY2017-2018 reflects an increase of \$139,151, which represents the local share of costs associated with operational adjustments including staffing to meet increased demands for services and case work. General Fund support for DSS operations has not increased since FY15.

The adopted FY2017-2018 budget also achieves the Board of Supervisors' goal of maintaining an annual base-line funding amount for the combined total of capital projects and debt service as outlined in its adopted financial policies.

### Executive Overview

The following chart is a comparison of the FY2016-2017 and FY2017-2018 consolidated budgets by fund. A consolidated budget eliminates inter-fund transfers to reflect the total cost of operations.

### Consolidated Budget Summary

| FUND EXPENDITURES             | FY17<br>ADOPTED<br>BUDGET | FY18<br>ADOPTED<br>BUDGET | FY17 to FY18<br>VARIANCE |
|-------------------------------|---------------------------|---------------------------|--------------------------|
| General Fund                  | \$ 58,734,354             | \$ 60,917,113             | \$ 2,182,759             |
| Less Transfers                | (35,308,039)              | (35,301,844)              | 6,195                    |
| Net General Fund              | 23,426,315                | 25,615,269                | 2,188,954                |
| Destroyed Livestock Fund      | 3,000                     | -                         | (3,000)                  |
| Law Library Fund              | 15,531                    | 15,531                    | -                        |
| Virginia Public Assistance    | 3,224,122                 | 3,693,906                 | 469,784                  |
| County Capital Projects       | 2,889,291                 | 2,989,346                 | 100,055                  |
| Debt Service                  | 9,204,743                 | 10,079,167                | 874,424                  |
| Airport Fund                  | 1,193,206                 | 1,215,602                 | 22,396                   |
| Landfill Fund                 | 2,379,398                 | 2,680,592                 | 301,194                  |
| Medical Insurance Fund        | 7,892,683                 | 8,149,202                 | 256,519                  |
| Less Internal Charges         | (7,892,683)               | (8,149,202)               | (256,519)                |
| Net Medical Insurance Fund    | -                         | -                         | -                        |
| School Operating Fund         | 51,312,867                | 52,198,132                | 885,265                  |
| Less Transfers                | (525,846)                 | (525,846)                 | -                        |
| Net School Operating Fund     | 50,787,021                | 51,672,286                | 885,265                  |
| School Other Operating Funds  | 4,509,530                 | 4,779,498                 | 269,968                  |
| School Capital Projects Fund  | 698,000                   | 567,000                   | (131,000)                |
| <b>Net Consolidated Total</b> | <b>\$ 98,330,157</b>      | <b>\$ 103,308,197</b>     | <b>\$ 4,978,040</b>      |

Total FY2017-2018 appropriations increased by \$4,978,040 or 5.06%. The current year includes an increase in School operations of 1.74%, an increase in Capital Projects of 3.5%, and an increase in debt service of 9.5%. County operational funding increased by 9.34% when compared with the previous year's adopted budget.

## **Changes in Budgeted Positions**

The FY2017-2018 approved budget includes eight (8) new full-time positions two (2) of which will be converted from part-time) and two (2) new part-time positions. A third Animal Control Officer position was restored in the approved budget. The position had been eliminated in 2008 during the economic downturn as a cost-savings measure; however, the workload continued to warrant reinstatement of a third position.

Three (3) new Fire/EMS Medic positions will allow the staffing of a fifth (5<sup>th</sup>) medic unit when shifts are fully staffed. The additional staffed medic unit is needed daily to maintain the current level of service given an increase in calls for service, coupled with decreasing availability of volunteer-staffed units. The proposed local funding for these three (3) positions is contingent on the awarding of a Staffing for Adequate Fire and Emergency Response (SAFER) Grant by the Federal Emergency Management Agency. The SAFER Grant would fund seventy-five percent (75%) of the salary and benefits for these new employees for a period of two (2) years, and thirty-five percent (35%) of the salary and benefits for the third year. After the third year, the County would assume all costs related to these employees.

Two (2) new positions were funded within the Department of Social Services; a Family Services Specialist IV and a Benefits Program Specialist II. The first is a supervisory position to serve as lead staff for managing the caseload in the Family Services Unit (child protective services, prevention services, foster care, and adoptions). This will relieve the Support Services Supervisor from managing a day-to-day caseload as well as managing the Department's family and adult services unit. The second position (Benefits Program Specialist II) is an administrative position to process SNAP (food stamps) and Medicaid applications and renewals, thereby allowing the current Benefits Program Specialist II to process and manage foster care and IV-E cases. In addition to the two (2) new full-time positions, a part-time position was approved for conversion to full-time for the latter half of the fiscal year. This position will provide back-up support to front desk reception, human resources, and department records management, information technology and security support, and special projects.

Due to increasing construction activity, a part-time Building Inspection Office Assistant will be converted to full-time which will improve customer service within that department and streamline the department's efficiency for contractors doing business within the County. Two (2) new part-time positions were also approved as part of the budget process, including one for the CSA program and one for court security. The changes in budgeted positions support the Board's vision for "effective, reflective" government and a vibrant economy. In addition, they adhere to the Board's adopted financial policy of maintaining services at existing levels, with increases only as a function of population changes. An additional two (2) full-time positions were requested by Department Directors but not included in the budget due to funding constraints.

## **Employee Compensation**

The Board seeks to maintain a competitive compensation program to attract, retain, and motivate qualified employees. The budget includes a 2% market wage adjustment for the full and part-time Board of Supervisors' employees and the staffs of Constitutional Officers. Constitutional Officers will receive a state-funded two percent (2%) salary adjustment effective August 1, 2017. The Board of Supervisors and each of

the Constitutional Officers have an agreement in place that provides the Board of Supervisors with the authority to set future pay increases for the employees of each of the Constitutional Officers. This arrangement recognizes that employees of each of the Constitutional Officers are included on the County's compensation plan. Accordingly, these salaries are supplemented with local funds and are higher than the minimum salaries set by the State Compensation Board.

To continue a three (3) year review cycle for the Employee Compensation Plan, a comprehensive market wage analysis for General Government and Constitutional Officer employees will be undertaken in preparation for the FY2018-2019 Operating Budget.

Compensation and health insurance costs remain significant fiscal influences for both the General Government's and Schools' budgets. Group Health increases of nine percent (9%) represent \$102,895 within the County's budget and \$323,496 for the School Board. The School Board's contribution rate for retirement also increased from 16.29% to 18.07%, resulting in an additional expense of \$283,200. An additional \$475,000 is included in the approved budget to fund a step increase averaging 1.3%. The adopted state budget included funding for a 2% salary increase for SOQ positions effective February 15, 2018.

### **School Funding**

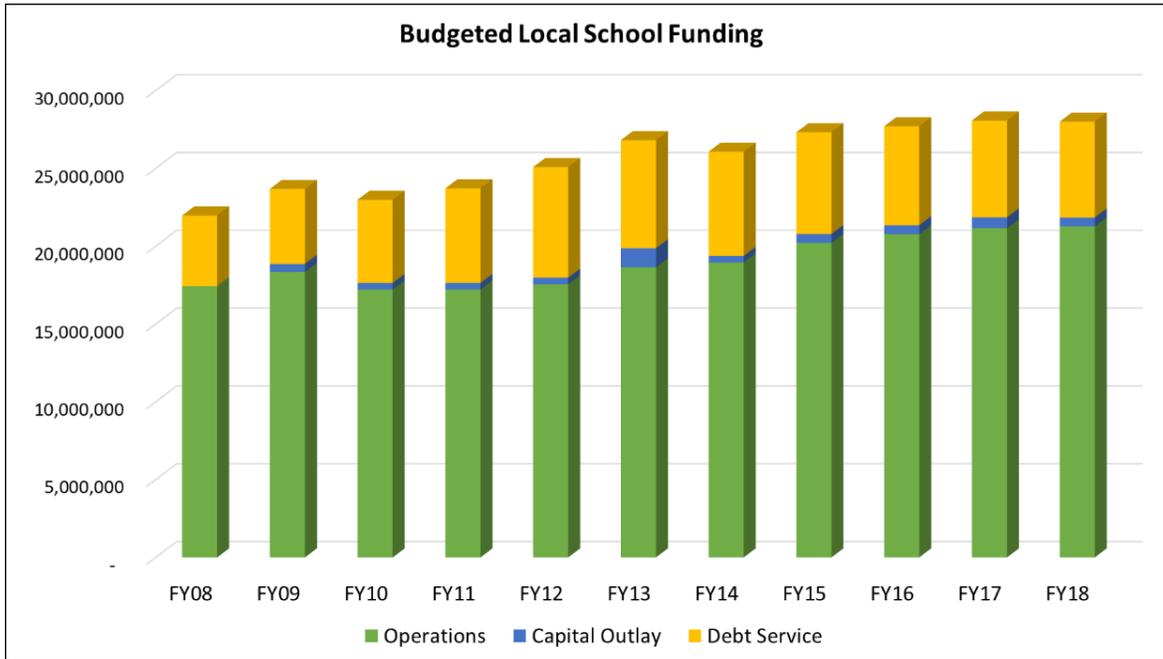
Budget estimates for the Orange County Public Schools were based on a projected population of 4,830 students, the same as the previous year's budget projection. Actual enrollment on September 30, 2016 was 4,875. The Piedmont Regional Education Program (PREP) is a public regional organization that provides special education programming and related services to nine school districts. Approximately forty (40) students of the projected population will be participating in the PREP program for FY2017-2018.

In determining the amount of the local appropriation recommended for Orange County Public Schools for FY2017-2018, an analysis of prior and current year OCPS expenditures for operations was conducted. The purpose of this analysis was to develop, for the Board of Supervisors, a better understanding of actual annual expenditures for school operations, given the recurring and increasing amounts of unexpended local funds realized at the end of recent fiscal years. This is important because the annual budget requests have historically been based on the prior fiscal year's local appropriation amount and not the actual year-end annual expenditure amounts.

For the purposes of determining the approved FY2017-2018 local appropriation for OCPS, a calculation was used to project an estimate of FY2016-2017 actual expenditures. This resulted in a projected actual expenditure estimate for the local appropriation of approximately \$20,180,340 versus the FY2016-2017 original local appropriation of \$21,155,416. Using the baseline of \$20,180,340 for FY2017-2018 and adding amounts for increases in health insurance, retirement contributions, and a "step" increase, the FY2017-2018 local appropriation for OCPS was approved at \$21,270,036.

The School's adopted budget includes a net increase of \$634,209 or 2.34% in State funding and sales tax distributions. The local composite index was adjusted for the biennium beginning in FY2016-2017 from .3618 to .3811 which increased the County's required local contribution by 5.3%. The County's required local contribution for school operations in FY2017-2018 is \$11,660,758; however the County's actual approved

budgeted contribution is \$21,270,036. In addition, the County included funding for a total of \$567,000 for School Capital Projects. Federal funding for school programs is expected to increase by \$397,247 for the year. Other funding is projected to increase by \$9,157.



### Contributions to External Entities

The County makes a number of contributions each year to external entities through its General Fund. Listed in the following table are the agencies that requested funding for FY2017-2018 and the amount included in the approved budget.

The required local contribution for the Central Virginia Regional Jail (CVRJ) has increased considerably for FY2017-2018 for operational costs. The year-over-year increase is attributed to use of CVRJ fund balance for FY2016-2017; an increase in incarceration rates for Orange County; and, the loss of contract funding for housing Federal inmates. These increases total \$757,148 in new local revenue from Orange County as follows:

| CVRJ FY2017-2018 Funding Increase Breakdown (approx.) |                |        |                     |
|---|----------------|--------|---------------------|
| Reduction in Use of CVRJ Fund Balance for Operations  | (1,401,588.00) | 24.23% | (339,604.77)        |
| Loss of Contract Funding for Federal Prisoners        | (912,500.00)   | 24.23% | (221,098.75)        |
| Increased Proportional of Facility Usage:             |                |        |                     |
| Total need for local funding:                         |                |        |                     |
| At FY17 percentage                                    | (9,022,168.00) | 22.19% | (2,002,019.08)      |
| At FY18 percentage                                    | (9,022,168.00) | 24.23% | (2,186,071.31)      |
| Variance due to percentage change                     |                |        | (184,052.23)        |
|   |                |        |                     |
| Impact of other changes in revenues and expenses      |                |        | (12,392.25)         |
|   |                |        | <b>(757,148.00)</b> |

To fund this significant increase, an appropriation of fund balance was necessary in the FY2017-2018 Adopted Budget. This use of reserve funds aligns with the County's

financial policy guidance on the use of these funds, viz.: "...for use during an emergency or during periods of economic uncertainty or *budget adversity*" (emphasis added).

### Contributions to External Entities

| External Entities                    | FY17                | FY18                | FY18                | Variance          | % CHANGE      |
|--------------------------------------|---------------------|---------------------|---------------------|-------------------|---------------|
|                                      | Adopted             | Requested           | Proposed            |                   |               |
| 4-H Educational & Conference Center  | \$ 1,000            | \$ 1,000            | \$ 1,000            | \$ -              | 0.00%         |
| Aging Together                       | 5,000               | 5,000               | 5,000               | 0                 | 0.00%         |
| Arts Center in Orange                | 9,000               | 9,000               | 9,000               | 0                 | 0.00%         |
| Boys & Girls Club                    | 6,000               | 15,000              | 6,000               | 0                 | 0.00%         |
| Central Virginia Regional Jail       | 1,428,923           | 2,186,071           | 2,186,071           | 757,148           | 52.99%        |
| Culpeper Soil & Water Conserv.       | 57,590              | 71,090              | 71,090              | 13,500            | 23.44%        |
| Foothills Housing Corporation        | 500                 | 1,000               | 500                 | 0                 | 0.00%         |
| Germanna Community College           | 10,306              | 10,296              | 10,296              | (10)              | -0.10%        |
| Healthy Families Orange              | 5,000               | 5,000               | 5,000               | 0                 | 0.00%         |
| Hospice of the Rapidan               | 2,500               | 2,500               | 2,500               | 0                 | 0.00%         |
| James Madison Museum                 | 1,000               | 3,000               | 1,000               | 0                 | 0.00%         |
| Lake of the Woods Rescue             | 90,000              | 95,000              | 90,000              | 0                 | 0.00%         |
| OAR Jefferson Area Comm. Corrections | 14,700              | 15,692              | 14,700              | 0                 | 0.00%         |
| Orange County Free Clinic            | 5,000               | 25,000              | 5,000               | 0                 | 0.00%         |
| Orange County Health Dept.           | 241,962             | 241,962             | 241,962             | 0                 | 0.00%         |
| Orange Historical Society            | 2,000               | 2,000               | 2,000               | 0                 | 0.00%         |
| Piedmont Workforce Center            | 9,500               | 20,741              | 20,741              | 11,241            | 118.33%       |
| Piedmont Dental Clinic               | 5,000               | 5,000               | 5,000               | 0                 | 0.00%         |
| Rapidan Volunteer Fire Department    | 7,000               | 7,000               | 7,000               | 0                 | 0.00%         |
| Rappahannock Emergency Med Service   | 9,902               | 10,355              | 9,902               | 0                 | 0.00%         |
| Rappahannock Juvenile Detention      | 228,697             | 264,297             | 264,297             | 35,600            | 15.57%        |
| Rappahannock Legal Services          | 3,500               | 3,500               | 3,500               | 0                 | 0.00%         |
| Rappahannock River Basin Comm        | 1,000               | 1,000               | 1,000               | 0                 | 0.00%         |
| Rapp-Rapidan Comm Services Board     | 208,113             | 242,956             | 242,956             | 34,843            | 16.74%        |
| Rapp-Rapidan Medical Reserve Corp    | 1,000               | 1,000               | 1,000               | 0                 | 0.00%         |
| Rapp-Rapidan Regional Commission     | 23,709              | 23,709              | 23,709              | 0                 | 0.00%         |
| RRRC-Housing & Homelessness          | 8,545               | 8,555               | 8,555               | 10                | 0.12%         |
| Services to Abused Families          | 4,000               | 4,000               | 4,000               | 0                 | 0.00%         |
| Skyline Community Action             | 2,000               | 6,500               | 2,000               | 0                 | 0.00%         |
| Virginia Division of Forestry        | 12,405              | 12,403              | 12,403              | (2)               | -0.02%        |
| Volunteer Fire Chiefs Association    | 365,925             | 375,073             | 365,925             | 0                 | 0.00%         |
| <b>Totals</b>                        | <b>\$ 2,770,777</b> | <b>\$ 3,674,700</b> | <b>\$ 3,623,107</b> | <b>\$ 852,330</b> | <b>30.76%</b> |

The Rappahannock-Rapidan Community Services Board also requested an increase for FY2017-2018 of \$34,843. Of this total increase, \$22,605 is to meet the per capita rate increase from \$5.69 to \$6.69 based on Orange County's 2015 population of 34,487. The other funding in the amount of \$12,238 is Orange County's regional share to continue the Crisis Intervention Team (CIT) Coordinator position that supports the CIT Assessment site recently opened in Culpeper.

The increase of \$13,500 for the Culpeper Soil and Water Conservation District represents the second year increase for services as presented by the agency in FY2016-2017. The increase is to address an increased workload within the District.

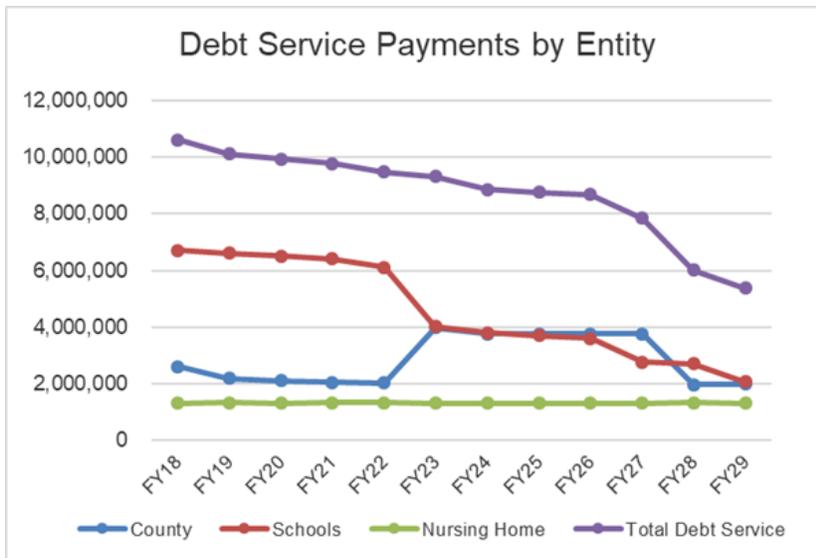
During FY2015-2016, the Orange Workforce Development Center facility was operated by Rappahannock Goodwill Industries as a Piedmont Workforce Network Satellite Office as a pilot program and at no cost to Orange County. Regular monthly reports during this period documented the Center as an asset to workforce development and a source of employees for local businesses. This then led to a two (2) year phase-in of County funding support to continue the Center's operation. The increase of \$11,241

represents the second year (final) increase and results in a total local funding support of \$20,741.

### Capital Outlay and Debt Service

During the recession, the County was forced to use a variety of tactics to balance its budget as required by the state constitution. These methods included general expenditure reductions, a sizable reduction in County personnel, the use of general and capital fund balance reserves, and the redirection of capital funding for operational expenses. As economic recovery began, the County found itself facing the need to fund large amounts of previously deferred capital requirements in order to continue its existing levels of service.

Following discussions at the 2014 planning retreat, the Board of Supervisors established a committee (consisting of Supervisors White and Johnson) to draft several high-level financial policies for guiding future financial and budgetary decisions. One of these policies (Capital Improvement Plan and Budget Policy) established guidelines to ensure that capital funding is considered apart from the ongoing operational needs of the County and that the amount of revenue devoted to capital funding is reasonable, sustainable, and stable from year to year. The County’s Capital Improvement Plan (CIP) process and document has been adjusted to achieve these goals and includes a number of enhancements that are intended to enhance the County’s financial stability and resiliency moving forward.



First, since debt service traditionally funds capital projects, the Board of Supervisors chose to consider capital and debt service expenditures in their totality as part of the CIP process. Each project in the CIP was already presented with identified funding sources including donations, several types of categorical aid, general fund transfers, and debt proceeds. In order to demonstrate the full

financial impact of the proposed projects in the CIP, the decline of existing debt service payments, the addition of new debt service payments (for proposed capital projects) and the estimated impact on the operating budget were added to the CIP document. This format enables the Board to consider the total financial impact of specific projects prior to the approval of the CIP document. Although the CIP does not commit funding or create appropriations, it does serve as a planning document for future budgets and the first year normally forms the basis for the upcoming year’s capital budget.

Additionally, the Board wanted to stabilize annual general fund transfers for capital outlay and debt service at a level consistent with the current tax rates and the annual revenue they generate. After reviewing replacement cycles for various types of capital equipment, the County’s past levels of capital and debt funding, and the need for future funding, the Board established a target for annual combined capital and debt service

expenditures of approximately \$10 million. To enhance the planning and decision making process, an additional five (5) years was added to the CIP so the impact of additional debt could be fully considered over a ten year period. Over the ten-year horizon, it became apparent that there were a few large capital projects that might require an additional financial commitment, beyond the targeted \$10 million baseline. The identification of these projects and their estimated annual financial impact on the County's resources has allowed the Board to consider their funding more deliberately, including the possibility of an incremental tax increase, and a time frame for when that may be needed. This process has effectively "fire walled" the County's capital investment discussions from operating budget discussions and is intended to prevent the County from deferring its ongoing capital needs in order to fund operational expenses each year, all things being equal.

The final objective of the Board's policy was to identify avenues of funding for the Capital Projects Fund beyond the annual budgeted General Fund transfer. Other avenues of funding may include unspent operating funds from the prior year, user fees, debt proceeds, grants, donations, reserves in excess of the Board's adopted policy, and unbudgeted revenue. Since adopting the policy, the County has transferred approximately \$1.5 million in tax revenue (resulting from the spring billing implementation of a tax increase for Tax Year 2014) to the Capital Projects fund. The County has also transferred funds received from surplus property sales and insurance settlements to establish a reserve for project development within the fund. This creates additional flexibility and the ability to incur initial project costs such as studies and design work in the early stages of planning capital projects. By establishing an appropriate minimum annual level of combined capital/debt funding, and a reserve balance specifically for capital, the County can consider its operational budget separately and will be better insulated and more resilient in times of economic stress.

In November, 2016, the Board of Supervisors authorized a lease-revenue bond sale totaling \$52,508,303 for:

- Refinancing of the 2007 Bonds (\$25,265,030)
- Public Safety Communications System (\$9,333,922)
- Consolidated E-911 Dispatch and Public Safety Facility (\$13,719,262)
- Dispatch Consolidation and Modernization Project (\$2,975,089)
- Fiber Optics/Rural Broadband Initiative (\$1,215,000)

The refinancing portion of the 2016 Bonds did not extend the original maturity which was 2034 and the final maturity for the new project bonds is 2036. The true interest cost (TIC) on the entire issue was 3.31%. The final savings on the refinancing over the term of the bonds was \$3,018,203.

Prior to the sale of the bonds, the County solicited a credit review and received an upgrade of its Lease-Revenue Bond rating from Standard & Poor's from AA- to AA and an upgrade of its General Obligation Bond rating from AA to AA+. In addition, the County received its first bond ratings from Moody's: Aa3 for lease-revenue and Aa2 for general obligation bonds. These rating agencies favorably noted with these upgrades the strong fiscal management of the Orange County budget and financial resources by the Board of Supervisors and County staff.

In order to minimize the impact of debt service for the 2016 Bonds on the County's real property tax rate, a balanced approach of using available excess General Fund reserves to strategically offset portions of capital and debt service expenses over a 3 year

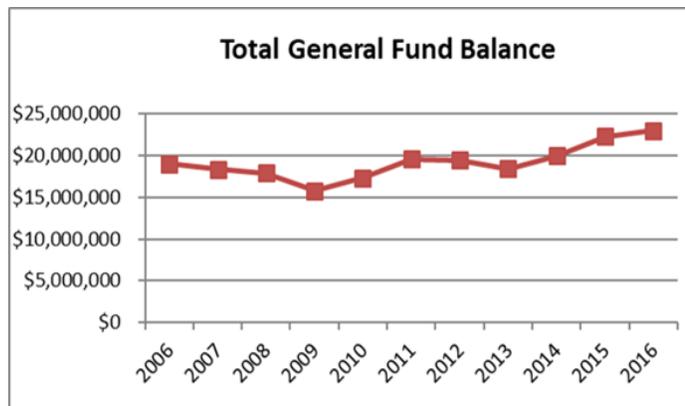
period was adopted. The following table represents the planned use of excess General Fund reserves related to the 2016 Lease Revenue Bonds' financing plan.

### Planned Use of Excess General Fund Reserves

|   | Cash Funding<br>for Capital<br>Projects | Cash Funding<br>for Debt<br>Service | Fiscal Year<br>Totals |
|---|---|-------------------------------------|-----------------------|
| <b>FY17</b>                               |   |                                     |                       |
| Debt Service                              |   | 239,873.00                          |                       |
| Ambulance Replacements                    | 307,500.00                              |                                     |                       |
| Courthouse Renovation Project             | 150,000.00                              |                                     |                       |
| Animal Shelter Repairs (Proj. Devt.)      | 125,000.00                              |                                     |                       |
| <b>FY17 Totals</b>                        | <b>582,500.00</b>                       | <b>239,873.00</b>                   | <b>822,373.00</b>     |
| <b>FY18</b>                               |   |                                     |                       |
| Debt Service                              |   | 934,168.00                          |                       |
| Ambulance Replacements                    | 307,500.00                              |                                     |                       |
| Computer Assisted Mass Appraisal Software | 300,000.00                              |                                     |                       |
| Enterprise GIS                            | 200,000.00                              |                                     |                       |
| Front Loader Replacement (Landfill)       | 250,000.00                              |                                     |                       |
| <b>FY18 Totals</b>                        | <b>1,057,500.00</b>                     | <b>934,168.00</b>                   | <b>1,991,668.00</b>   |
| <b>FY19</b>                               |   |                                     |                       |
| Debt Service                              |   | 160,014.00                          |                       |
| Ambulance Replacements                    | 572,500.00                              |                                     |                       |
| Enterprise GIS                            | 200,000.00                              |                                     |                       |
| <b>FY19 Totals</b>                        | <b>772,500.00</b>                       | <b>160,014.00</b>                   | <b>932,514.00</b>     |
| <b>Grand Totals</b>                       | <b>2,412,500.00</b>                     | <b>1,334,055.00</b>                 | <b>3,746,555.00</b>   |

### Fund Balance

The County's adopted Reserve Policy states that the Unassigned Fund Balance reported in the annual financial report should be no less than fifteen percent (15%) of the combined budgeted expenditures of the County General Fund and the Orange County Board of Education Operating Fund, net of the County's local share contribution to the School Board. It also states that in an emergency or during periods of economic uncertainty or budget adversity, the Board of Supervisors may retain an additional reserve balance above the minimum of fifteen percent (15%). Such additional reserve should not exceed 3% of the combined budgeted expenditures of the County General Fund and the Orange County Board of Education Operating Fund, net of the County's local share



contribution to the School Board. This General Fund reserve is intended to provide liquidity or a cushion for annual cash flow fluctuations, to absorb and adjust to unexpected revenue declines, and to meet unanticipated expenditure demands.

The following table summarizes the projected status of the County's General Fund reserves at June 30, 2017.

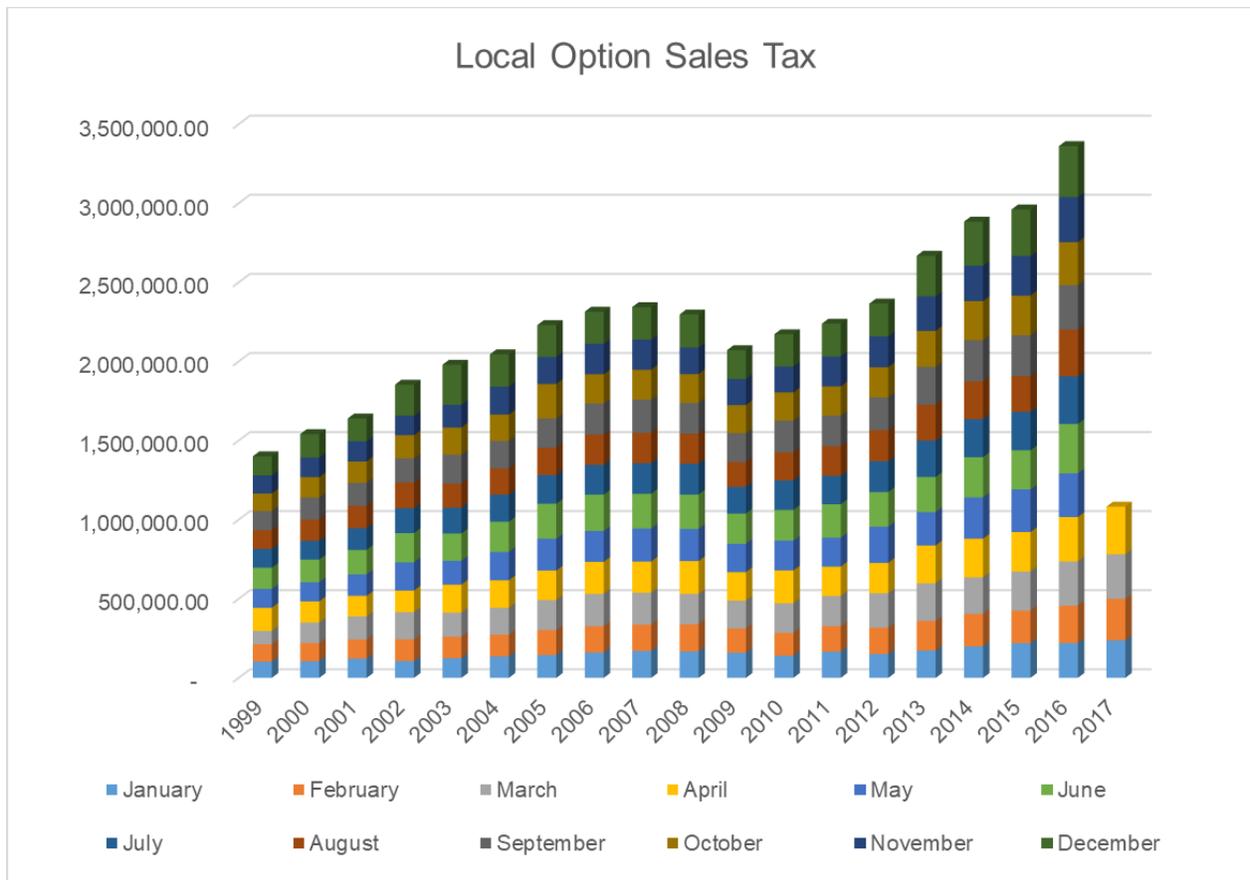
|   |                   |
|---|-------------------|
| General Fund (adjusted for School transfer and one-time expenditures) | \$ 36,503,112     |
| School Operating Fund   | <u>52,902,373</u> |
|   | 89,405,485        |
| <br>  |                   |
| Unassigned general fund balance (CAFR exhibit 3)                      | 22,153,299        |
| <br>  |                   |
| As % of operating expenditures  | 24.78%            |
| <br>  |                   |
| Committed per Board's Fund Balance Policy                             |                   |
| Original 15% Fiscal Stability Funds                                   | (13,410,823)      |
| 3% Additional Fiscal Stability Funds                                  | (2,682,165)       |
| Approved for Subsequent Budgets through Carry-Forwards (County)       | (351,142)         |
| Approved for Subsequent Budgets through Carry-Forwards (Schools)      | (1,589,506)       |
| Amounts Approved for Subsequent Budget Amendments                     | (53,221)          |
| Transferred to Debt Service Fund and Capital Project Fund             | (3,746,555)       |
| <br>  |                   |
| <b>Net Fund Balance Available for Approp. Per Policy</b>              | <b>\$ 319,888</b> |

### **Economic Factors**

Since the Great Recession, economic recovery in Orange County has continued at a steady, but relatively slow pace. A major driver of the County's economy over the last decade was population growth with many new residents moving in to enjoy the County's rural and picturesque location and proximity to the markets of Richmond, Charlottesville, Culpeper, Fredericksburg, and the Washington D.C./Northern Virginia metropolitan area. Orange County's population growth between 2001 and 2009 was well above the state and national rates and growth in the commercial and service sectors of the economy accompanied the new residents. As the general economy slowed, so did the in-migration and the most recent estimates now indicate Orange County's population growth has fallen below the state and national rates.

Unemployment rates in the County rose during the recession, but have now declined along with state and national rates. Information provided by the Virginia Employment Commission indicates a County unemployment rate at April 30, 2017, of 3.7%; slightly higher than the state average of 3.6%, but lower than the national unemployment rate of 4.4%. According to the Bureau of Economic Analysis, Orange County per capita personal income rose by 4% over the previous year compared to the state-wide increase of 3.9%. The national increase in per capita personal income was 3.7%.

Orange County receives a 1% Local Option Sales Tax which is collected by the Virginia Department of Taxation and remitted to the County in which the sale occurred. Because this portion of sales tax is directly related to sales activity within the County, it provides a unique perspective on the County's local economy. The following chart is a historical representation of Local Option Sales Tax receipts through April, 2017.



### Legislative Factors

Orange County receives a significant portion of its annual revenues from the Commonwealth of Virginia. For FY2017-2018, estimated state revenues total \$37,092,243 or 35.9% of the total consolidated budget. The Virginia General Assembly adopts a biennial budget; however, the initial budget is updated before the second year based on revenue performance, actual expenditures, and other factors. Due to the large proportion of revenues potentially impacted, the General Assembly's deliberations and budgetary actions can have significant implications for the County's budget each year.

An expected state budget shortfall of nearly \$1.5 billion was announced in August 2016 by Governor McAuliffe. This was the result of lower than expected FY2015-2016 revenues which caused revenue growth forecasts for FY2017 and FY2018 to be revised lower as well. In response to the expected shortfall, previously budgeted plans for state-funded compensation increases for state-supported local employees and other state employees were rescinded.

In March 2017, during the General Assembly's mid-biennium review, the revenue forecast was revised upward (although not back to previous levels), additional state reserves were appropriated, and expenditure appropriations were adjusted to balance the

state budget for FY2017-2018. The final adopted budget for FY2017-2018 incorporated funds for a three percent (3%) salary increase for state employees, and a two percent (2%) increase for Constitutional Officers and state-supported local employees, effective August 1, 2017. Funding was also included for the state share of a two percent (2%) salary increase for SOQ-recognized instructional and support positions, effective February 15, 2018.

In other action of the 2017 General Assembly session, steps were taken to address the issue of identifying and assisting fiscally distressed localities. Recent publicized events in the City of Petersburg have highlighted the need for attention to this issue. The General Assembly appropriated \$500,000 for the current fiscal year to be used at the discretion of the Secretary of Finance to address instances of fiscal distress that had been documented prior to January 1, 2017. In addition, they directed the Auditor of Public Accounts (APA) to convene a workgroup to develop criteria for determining whether a locality is in fiscal distress, and set out a process for state intervention in financially troubled localities. The Governor was granted the authority to re-appropriate up to \$500,000 from unspent aid to local governments for technical assistance and intervention for fiscally distressed localities. The creation of a joint subcommittee of money committee members was also directed to study the issue of local fiscal stress more broadly.

Orange County receives a much smaller proportion of its revenue from the federal government but is still affected by legislative changes at that level. For FY2017-2018, federal revenue estimates total \$8,755,454 which represents eight and one-half percent (8.5%) of the total consolidated budget. Due to the changes in the federal government's administration since the last election, the School Board and the Department of Social Services (the County's largest recipients of federal dollars) are monitoring affected programs to recommend local budget amendments as may be required.

### **Acknowledgements**

The FY2017-2018 budget is designed to cost-effectively meet the core service needs of the community by advancing the goals of the Orange County Comprehensive Plan, the Board of Supervisor's Strategic Plan and its adopted Financial Policies. County staff is committed to discharging its fiduciary responsibilities in a professional and efficient manner to provide high quality services to Orange County residents and businesses.

I would like to recognize and thank the Board of Supervisors, School Board, Constitutional Officers, and County staff for their continued collaboration, hard work, and professionalism during the development and adoption of the FY2017-2018 Orange County Budget.

Sincerely,



R. Bryan David  
County Administrator

## Community Profile

Orange County, Virginia, is a rural, but developing county with a landscape dominated by gently rolling hillsides, spectacular views of the beautiful Blue Ridge Mountains, the Rapidan River and several of Virginia's most significant historic areas. Located in Virginia's north-central Piedmont region, the County is 72 miles northwest of Richmond, 55 miles southwest of Washington, D.C. and 25 miles northeast of Charlottesville. The County consists of 355 square miles of land that range in elevation from 175 feet above sea level along the Rapidan River to 1,200 feet above sea level in the mountains and has an estimated population of 34,763. The County was named after William IV, Prince of Orange, and was formed in 1734. The Town of Orange became Orange County's judicial seat in 1749 when Culpeper County was formed making the previous courthouse location at Raccoon Ford far from the center of the new County.

Orange County includes two incorporated towns, the Towns of Gordonsville (population 1,583) and Orange (population 4,907), which are two of the main centers of commercial and industrial activity. The Route 3 Corridor in the eastern end of the County is also a commercial center. A large planned residential community known as the Lake of the Woods (population approximately 7,200) is located on this corridor within the County and offers a private residential setting on a man-made lake with recreation and open space areas.

The County operates under the traditional Board of Supervisors/County Administrator form of government as defined under Virginia law. The governing body of the County is the Board of Supervisors, which establishes policies for the administration of the County. The Board of Supervisors consists of five members representing the five election districts. The Board elects its Chairman (currently Teel Goodwin, District 3) and Vice Chairman (currently Lee Frame, District 5) at an annual organizational meeting in January. The Board of Supervisors meets on the second and fourth Tuesdays of each month beginning at 5:00 p.m., with all public hearings beginning at 7:00 p.m., unless otherwise advertised. Work sessions are scheduled as needed and are usually scheduled at 4:00 p.m., prior to a regular meeting. All meetings of the Board are held in the Gordon Building at 112 West Main Street, Orange, VA, unless otherwise advertised.

The Board of Supervisors appoints a County Administrator to serve as the administrative manager of the County. The County Administrator (currently R. Bryan David) serves at the pleasure of the Board of Supervisors, carries out policies established by the Board of Supervisors, and directs business and administrative procedures with the County government. In addition to the elected Board of Supervisors, five constitutional officers are elected. These officers include the Commissioner of Revenue, the Commonwealth's Attorney, the Clerk of the Circuit Court, the Sheriff, and the Treasurer.

The County provides a full range of services to its residents, including education, public safety, judicial services, solid waste disposal, community and economic development, airport, parks and recreation activities, public libraries, health and welfare, and general administration.

Orange County is financially accountable for a legally separate school district, which is reported separately within the financial statements as a component unit. Orange County Public Schools is the single largest service provided by the County. The School Board is composed of five elected members from each of the election districts. The School Board appoints a Superintendent to administer the policies of the School Board (currently Dr. Brenda Tanner). The school system is comprised of one high school, two middle schools, and six elementary

schools. The average daily membership for the purpose of establishing the amounts of state school aid for school year 2014-2015 was 4,969.

The Economic Development Authority (EDA) is a second component unit of the County and has the power to issue tax-exempt industrial development revenue bonds to qualifying enterprises wishing to utilize that form of financing. Those bonds represent limited obligations of the EDA to be repaid solely from the revenue and receipts from the project funded with these proceeds. The debt outstanding does not constitute a debt or pledge of the faith and credit of the County or the EDA.

## Budget Process

Virginia law requires the County to maintain a *balanced budget* in each fiscal year. The budget is considered balanced when total expenditures are offset by revenues and the use of reserves. Orange County adopts an annual budget which serves as the foundation of the County's financial planning and control. Orange County's budget cycle has the typical four phases: preparation and submission, approval, execution, and audit and evaluation.

In Orange County, departments and agencies begin the first phase of budget preparation in each summer by submitting their Capital Improvement Plan (CIP) requests and updates for the upcoming ten fiscal years. The Capital Improvement Plan is usually adopted by the Board in November or December with the intent of including funding for the first year in the upcoming annual budget. To set the stage for budget preparation, a five-year financial forecast of revenues and expenditures is prepared by the Assistant County Administrator for Finance and Management Services and presented at a public meeting in November each year. Following the presentation of the forecast, departments and agencies are asked to submit their operating budget requests and given any specific direction or guidelines from the Board and/or County Administrator. Operating budget requests must be submitted by departments and agencies by December 31<sup>st</sup> each year. In January, the Assistant County Administrator for Finance and Management Services and the County Administrator refine revenue estimates from the original forecast and all budget requests for expenditures are compiled into a single document, reviewed and compared to available revenues. Meetings are held with Department Heads to hear justifications for budget requests and additional information is requested as necessary. In February, the County Administrator submits a proposed operating and capital budget. The operating and capital budgets include proposed expenditures and the recommended means of financing such expenditures. At this point, the preparation and submission phase is complete.

As the Board of Supervisors begins the approval phase of the budget, public work sessions are scheduled to refine the proposal and further align it with the County's Comprehensive Plan, Strategic Plan, Capital Improvement Plan and other goals and objectives. A public hearing is conducted to obtain citizen comments on the proposed budget and tax rates. After consideration of public comment, the Board approves and appropriates the budget and sets property tax rates, thus completing the approval phase. This normally takes place in April for Orange County's budget process.

On July 1 (the first day of the fiscal year), the adopted budget moves into the execution phase. Orange County's budget is typically adopted and the funds are appropriated in the same resolution, so the entire budget is available to departments and agencies on the first day of the fiscal year. The level at which budgeted expenditures are adopted is the functional level (General Administration, Public Safety, Public Works, Parks and Recreation, etc.). Generally, Department Heads are authorized to move budgeted funds within line items as conditions change within the fiscal year, with the exception that any

transfers from personnel-related line items require the additional approval of the County Administrator. The County uses an encumbrance accounting system to ensure the “pre-audit” of available funds prior to the issuance of a purchase order. Budget amendments are considered by the Board throughout the year at regular meetings to appropriate additional revenues that become available through grant awards, donations, insurance reimbursements and other unanticipated sources. Most unexpected expenditures can be funded from the Board’s contingency line item which is always included in the annual adopted budget. During the execution phase of the budget, all the Board’s initiatives that were funded as part of the budget are put into motion by appropriate staff in the various departments and agencies.

The final phase of the budget process is the audit and evaluation phase. This phase consists of reviewing the budget and its intended objectives and evaluating whether budget compliance was achieved and if the intended objectives were met. Departments review their budget to actual status on an on-going basis throughout the fiscal year through direct access to the County’s financial accounting system. In addition, the Orange County Finance Department prepares quarterly and annual reports for the Board of Supervisors to assist in their evaluation of the budget’s successful execution. The quarterly reports compare budgeted revenues and expenditures with actual and compare the current year activity with the prior year activity to identify any areas that may need attention. This report includes a narrative with explanations of any large variances within the report. The Comprehensive Annual Financial Report (CAFR) is prepared annually and includes the opinion of an independent auditing firm on the accuracy of the financial statements and budget compliance.



# FY18 BUDGET CALENDAR

Date enclosed denotes  
Holiday - Offices Closed.  
Color denotes Meeting.  
Underline denotes Ad Date.

| DATE          | DESCRIPTION   | TIME/LOCATION                                | S  | M  | T  | W  | T  | F  | S  |    |    |    |
|---------------|---|--|----|----|----|----|----|----|----|----|----|----|
| November 2016 |   |  |    |    |    |    |    |    |    |    |    |    |
| 11/9/2016     | Regular Board Meeting<br><i>Five Year Forecast Presented<br/>(Potential Adoption of FY17 Capital Improvements Plan)</i> | 6:00 p.m. Lake of the Woods                  | 6  | 7  | 8  | 9  | 10 | 11 | 12 |    |    |    |
|               |   |  | 13 | 14 | 15 | 16 | 17 | 18 | 19 |    |    |    |
|               |   |  | 20 | 21 | 22 | 23 | 24 | 25 | 26 |    |    |    |
|               |   |  | 27 | 28 | 29 | 30 |    |    |    |    |    |    |
| December 2016 |   |  |    |    |    |    |    |    |    |    |    |    |
| 12/6/2016     | Regular Board Meeting<br><i>Board Guidance for FY18 Budget</i>  | 5:00 p.m. Board Room                         |    |    |    | 4  | 5  | 6  | 7  | 8  | 9  | 10 |
| 12/20/2016    | Regular Board Meeting   | 5:00 p.m. Board Room                         | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 |
|               |   |  | 21 | 22 | 23 | 24 |    |    |    |    |    |    |
|               |   |  | 25 | 26 | 27 | 28 | 29 | 30 | 31 |    |    |    |
| January 2017  |   |  |    |    |    |    |    |    |    |    |    |    |
| 1/10/2017     | Regular Board Meeting   | 5:00 p.m. Board Room                         | 1  | 2  | 3  | 4  | 5  | 6  | 7  |    |    |    |
| 1/24/2017     | Regular Board Meeting   | 5:00 p.m. Board Room                         | 8  | 9  | 10 | 11 | 12 | 13 | 14 |    |    |    |
|               |   |  | 15 | 16 | 17 | 18 | 19 | 20 | 21 |    |    |    |
|               |   |  | 22 | 23 | 24 | 25 | 26 | 27 | 28 |    |    |    |
|               |   |  | 29 | 30 | 31 |    |    |    |    |    |    |    |
| February 2017 |   |  |    |    |    |    |    |    |    |    |    |    |
| 2/14/2017     | Regular Board Meeting<br><i>School Board's Budget Presentation</i>  | 5:00 p.m. Board Room<br>7:00 p.m. Board Room |    |    |    | 1  | 2  | 3  | 4  |    |    |    |
| 2/28/2017     | Regular Board Meeting<br><i>County Administrator's Budget Presentation<br/>Distribution of Line Item Budget</i>         | 5:00 p.m. Board Room<br>7:00 p.m. Board Room | 5  | 6  | 7  | 8  | 9  | 10 | 11 |    |    |    |
|               |   |  | 12 | 13 | 14 | 15 | 16 | 17 | 18 |    |    |    |
|               |   |  | 19 | 20 | 21 | 22 | 23 | 24 | 25 |    |    |    |
|               |   |  | 26 | 27 | 28 |    |    |    |    |    |    |    |
| March 2017    |   |  |    |    |    |    |    |    |    |    |    |    |
| 3/7/2017      | Budget Worksession  | 4:00 p.m. Board Room                         |    |    |    | 1  | 2  | 3  | 4  |    |    |    |
| 3/14/2017     | Regular Board Meeting<br><i>Set Tax Rates for Ad</i>  | 5:00 p.m. Board Room                         | 5  | 6  | 7  | 8  | 9  | 10 | 11 |    |    |    |
| 3/17/2017     | <i>Tax Rate and Budget Ads to Newspaper</i>   |  | 12 | 13 | 14 | 15 | 16 | 17 | 18 |    |    |    |
| 3/23/2017     | <i>Tax Rate and Budget Ads Published</i>  |  | 19 | 20 | 21 | 22 | 23 | 24 | 25 |    |    |    |
| 3/28/2017     | Regular Board Meeting   | 5:00 p.m. Board Room                         | 26 | 27 | 28 | 29 | 30 | 31 |    |    |    |    |
| 3/30/2017     | <i>Tax Rate and Budget Ads Published</i>  |  |    |    |    |    |    |    |    |    |    |    |
| April 2017    |   |  |    |    |    |    |    |    |    |    |    |    |
| 4/4/2017      | Public Hearing on Budget & All Tax Rates  | 7:00 p.m. Board Room                         |    |    |    |    |    |    | 1  |    |    |    |
| 4/6/2017      | Budget Worksession  | 7:00 p.m. Board Room                         | 2  | 3  | 4  | 5  | 6  | 7  | 8  |    |    |    |
| 4/11/2017     | Regular Board Meeting<br><i>Adopt Budget, Tax Rates, and Appropriation Resolution</i>                                   | 5:00 p.m. Board Room                         | 9  | 10 | 11 | 12 | 13 | 14 | 15 |    |    |    |
| 4/25/2017     | Regular Board Meeting   | 5:00 p.m. Board Room                         | 16 | 17 | 18 | 19 | 20 | 21 | 22 |    |    |    |
|               |   |  | 23 | 24 | 25 | 26 | 27 | 28 | 29 |    |    |    |
|               |   |  | 30 |    |    |    |    |    |    |    |    |    |
| May 2017      |   |  |    |    |    |    |    |    |    |    |    |    |
| 5/9/2017      | Regular Board Meeting   | 5:00 p.m. Board Room                         |    |    |    | 1  | 2  | 3  | 4  | 5  | 6  |    |
| 5/15/2017     | Va. Code 58.1-3321-4.e - Deadline for Adopting Tax Rates for Taxes Due Before June 30th                                 |  | 7  | 8  | 9  | 10 | 11 | 12 | 13 |    |    |    |
| 5/23/2017     | Regular Board Meeting   | 5:00 p.m. Board Room                         | 14 | 15 | 16 | 17 | 18 | 19 | 20 |    |    |    |
|               |   |  | 21 | 22 | 23 | 24 | 25 | 26 | 27 |    |    |    |
|               |   |  | 28 | 29 | 30 | 31 |    |    |    |    |    |    |

**All Regular Meetings and Budget Meetings will be held in the Board Room, located in the Gordon Building, unless otherwise indicated or advertised. All Public Hearings will begin at 7:00 p.m.** Note: By adoption of this Budget schedule, the Board of Supervisors gives notice to all media and citizens requesting notification of Board meetings that it intends to continue Board of Supervisors budget meetings as necessary, or until the next planned budget work session, or as otherwise determined and continue to do so until its next regularly scheduled Board of Supervisors Meeting. In the event of snow or other cancellation, the meeting shall be continued until the next scheduled work session date as adopted.

**COUNTY ADMINISTRATOR'S OFFICE  
P. O. BOX 111  
ORANGE, VIRGINIA 22960**

At a regular meeting of the Orange County Board of Supervisors held on June 28, 2016, the following action was taken:

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**160628 – 4D**

**RE: FY2018 - FY2022 CAPITAL IMPROVEMENTS PLAN SCHEDULE**

On the motion of Mr. Goodwin, seconded by Mr. Crozier, which carried by a vote of 5-0, the Board adopted the following schedule for the development and adoption of the FY2018 - FY2022 Capital Improvements Plan, as presented:

| <b>DATE</b>                  | <b>ACTION</b>                            |
|------------------------------|--|
| Friday, June 24, 2016        | CIP Info Distributed to Project Managers |
| Friday, July 29, 2016        | CIP Requests Due from Project Managers   |
| Wednesday, September 7, 2016 | CIP Meetings with Departments Complete   |
| Tuesday, October 11, 2016    | CIP Draft to Board of Supervisors        |
| Tuesday, October 25, 2016    | CIP Potential Worksession                |
| Wednesday, November 9, 2016  | CIP Discussion/Adoption                  |

Ayes: Johnson, White, Goodwin, Crozier, Frame. Nays: None.

**MOTION APPROVED**

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R. Bryan David  
County Administrator

cc: Glenda Bradley, Finance Director  
Connie Clark, Accountant  
Thomas Lacheney, County Attorney  
Stephanie Straub, Financial Management Specialist  
Alyson Simpson, Chief Deputy Clerk  
File: Board Actions 2016

## **BOARDS, COMMISSIONS AND AUTHORITIES**

### **Airport Commission**

The Airport Commission serves as an advisory body to the Orange County Board of Supervisors (BOS). The Commission serves as a liaison between the airport users, the BOS, and the citizens of the community. The Commission is to consult and advise the BOS in matters affecting aviation policies, programs, personnel, finances and the acquisition and disposal of lands and properties related to the community aviation program, and to its long-range projected program for aviation.

### **Board of Equalization**

As set forth in § 58.1-3370 et seq. VA Code Ann, the Orange County Board of Supervisors shall, for the year following any year a general reassessment is conducted, create and appoint a Board of Equalization for the equalization of real estate assessments. The committee shall be composed of not less than three with no more than five members. The terms of the members shall expire on December 31 of the year in which they are appointed. All members of every Board of Equalization shall be residents, a majority of whom shall be free-holders and shall be selected from the citizens of the County. Thirty percent of the members of the Board shall be commercial or residential real estate appraisers, other real estate professionals, builders, developers, legal, and/or financial professionals. At least one member shall sit in all cases involving commercial, industrial or multi-family residential property, unless waived by the taxpayer.

### **Board of Zoning Appeals**

The Board of Zoning Appeals has the powers and duties to hear and decide appeals from any order, requirement, decision or determination made by any administrative officer in the administration enforcement of the Zoning Ordinance. The Board of Zoning Appeals shall authorize upon appeal, in specific cases, such variance from the terms of the ordinance as will not be contrary to the public interest, when owing to special conditions, a literal enforcement of the provisions will result in unnecessary hardship; provided that the spirit of the ordinance shall be observed.

### **Broadband Authority**

Pursuant to the Virginia Wireless Service Authorities Act, Chapter 54.1 of Title 15.2 of the Code of Virginia, the Orange County Broadband Authority was created on April 26, 2016. Affordable broadband service is important for fostering economic development, improving educational opportunities, ensuring public safety, and enhancing the overall quality of life for the citizens of Orange County. The purpose of the Authority is to facilitate the provision of affordable broadband service to businesses, governmental agencies, and the general public. The Orange County Broadband Authority Board of Directors consists of five members with terms of two years to expire on December 31<sup>st</sup> of the year in which there is a Board of Supervisors election in Orange County. There is no maximum number of consecutive terms an appointed director may serve and the initial appointed directors are the five current members of the Orange County Board of Supervisors.

### **Building Code Appeals**

The Building Code Board of Appeals shall hear written requests for appeals of a decision of the Building Official concerning the application of the Virginia Uniform Statewide Building Code (VaUSBC) concerning building, mechanical, refrigeration, electrical, plumbing, sprinklers,

alarms, energy conservation, fire and property maintenance or the refusal to issue a modification to the provisions of the VaUSBC.

### **Central Virginia Regional Jail Authority**

The Authority is a multi-jurisdiction joint powers authority which has constructed and operates a Regional Jail to provide secure confinement of adults convicted or accused of criminal activities. The jail serves Orange, Fluvanna, Greene, Louisa, and Madison Counties and is governed by a Board made up of representatives from each of the localities served. The Authority has the power to establish rules and regulations governing the operation of the jail not inconsistent with standards of the State Board of Corrections; purchase land for the jail for joint ownership by the participating political subdivisions with the approval of the local governing bodies; provide all necessary stock, equipment and structures for the jail within the budget approved therefore by the participating political subdivisions and appoint a superintendent of such jail and necessary jail officers therefore who shall serve at the pleasure of the Board. The political subdivision establishing a regional jail shall pay their pro-rated costs for land, stock, equipment and structures. Each regional jail board shall consist of at least the sheriff from each participating political subdivision and one representative from each political subdivision participating therein who shall be appointed by the local governing body thereof.

### **Children Services Act - Community Policy and Management Team (CPMT)**

The Orange County Comprehensive Services for Youth and Families program promotes services for at-risk children and their families that are child-centered, family-focused and community based.

### **Children Services Act - Family Assessment and Planning Team (FAPT)**

The Orange County Family Assessment and Planning Team is committed to creating, maintaining and managing a collaborative system of services and funding that are also child-centered, family-focused and community based when addressing the strengths and needs of troubled and at-risk youth and families.

### **Economic Development Authority**

The Orange County Economic Development Authority, formerly the Industrial Development Authority, was established by the Board of Supervisors in 1975 to promote balanced economic growth by encouraging new capital investment and job creation. The primary duties of the EDA are to provide economic development related policy consultation, to provide oversight of economic development, to review the issuance of bond financing and to promote the development of the Thomas E. Lee Industrial Park.

### **Electoral Board**

The Electoral Board is a three-member board appointed by the Circuit Court to administer the election laws and other regulations promulgated by the State Board of Elections. The Electoral Board appoints the General Registrar and more than 130 Election Officers. The Electoral Board delegates to the Registrar and staff the duties of Campaign Finance Reporting, Training of Election Officers, Absentee Voting, and other necessary duties related to running elections. The Electoral Board also supervises the elections to verify compliance with the law and verifies the results to the State Board of Elections. Members of the Electoral Board are appointed to staggered terms.

### **Fire Chief's Association**

The Fire Chief's Association comprises the five active Fire Companies in Orange County. Their purpose is to increase the efficiency in various Fire Companies and Departments in the

prevention and fighting of fires, and to improve the services for which the various companies and departments were formed. The Association also assists the County Fire Department and Volunteer Companies in performing any of their lawful duties. The Association gathers and reviews suggestions from each member Fire Company and Department for presentation to the Orange County Board of Supervisors.

### **Germanna Community College Board**

The State Board for Community Colleges is the governing body of the Virginia Community College System. Appointed by the Governor for up to two four-year terms, the Board's 15 members meet six times a year to set policy for all of Virginia's community colleges. Their responsibilities include:

- Preparing and administering plan standards and policies to establish, develop, administer, and supervise the community colleges. A principal objective of this plan is to ensure that appropriate educational opportunities—and excellent curricula—are available throughout the state.
- Controlling and spending funds—both state appropriations and awards from outside public and private entities—and establishing tuition fees and charges.
- Conferring diplomas, certificates, and associate's degrees.
- Establishing policies for creating and operating a community college board for each community college, which helps determine local educational needs and enlist community involvement and support.
- Communicating with the Governor, General Assembly, Secretary of Education, and officials of other agencies and higher education organizations about issues that affect the community colleges' mission, policies, programs, and funding.

### **Health Center Commission**

The Nursing Home Commission is made up of private citizens and at least one member of the Board of Supervisors. The Commission supervises the nursing home on behalf of the Board of Supervisors. The commission meets monthly and consults with its management. The Commission receives reports from the nursing home administrator, including a copy of the financial reports.

### **Lake Anna Advisory Committee**

The Lake Anna Special Area Plan is the result of a unique planning effort undertaken by the Boards of Supervisors of Louisa, Orange, and Spotsylvania Counties at the request of the Lake Anna Advisory Committee (LAAC). LAAC, created in 1994, by the three localities under the Joint Exercise of Powers provisions of the Code of Virginia, section 15.1-21, and has been advising the three counties about Lake-related issues since the committee's inception. This Plan is the culmination of the work of the Special Area Plan Committee appointed by the three Boards of Supervisors. The primary issue addressed in the Plan is the quality of the water in the Lake and its tributaries. A consistent regional approach is recommended for local action to preserve and protect Lake Anna's water quality. This approach recognizes the regional nature of the watershed and the local authority for implementing the recommendations. The Plan is submitted to the Boards of Supervisors to accept as a regional plan for incorporation into each local plan.

### **Library Board**

The purpose of the Orange County Public Library shall be to provide free library services for the benefit of the citizens of Orange County, Virginia. The governance of the library shall be the

responsibility of the board of trustees. For example, the Library Board is responsible for long-range planning, the setting of policies and operating hours and is involved in budgeting.

#### **Litter Control Committee**

The purpose of the Orange County Litter Control Committee (OCLCC) shall be to reduce littering in Orange County by promoting the practice of proper litter/waste disposal habits. Through programs and activities, the OCLCC shall strive to educate citizens in the proper method of waste and litter disposal, promote and enhance community awareness of the hazard/cost of litter, and increase citizen participation in the identification and solution of the County's waste and litter problems. Since the inception of this committee in 1996, the OCLCC has also evolved into the leading force behind enhanced recycling efforts within Orange County. The committee members provide educational programs through the Orange County Schools and community events to encourage recycling efforts. The committee members also attend numerous County events to promote recycling and collect materials to be recycled.

#### **Piedmont Workforce Network Board**

The Local Workforce Investment Board has the central role of providing leadership and direction on local strategic workforce issues, identifying local needs and developing strategies to address those needs. LWIBs must be made up of a majority of private sector representatives. The Piedmont Workforce Network Board has 34 members, 19 of whom are business representatives. Other members include representatives of education, economic development, labor, Community Based Organizations, and One Stop required partners.

#### **Planning Commission**

The Planning Commission's purpose shall be to serve the Board of Supervisors in an advisory capacity by preparing and recommending plans, ordinances, capital improvement programs and similar documents, and reviewing development proposals.

#### **Rapidan Service Authority Board**

Rapidan Service Authority (RSA) is organized under the auspices of Greene, Madison and Orange Counties. Each County's Board of Supervisors appoints two representatives to serve on the RSA Board of Members. Rapidan Service Authority is not a component unit of any of the participating governments. The Authority's charted responsibility in its geographical area is the provision of water and sewer services.

#### **Rappahannock Emergency Medical Services Council, Inc.**

This regional committee is responsible for coordinating and supporting a comprehensive approach to disaster management for Planning Districts 9 and 16.

#### **Rappahannock River Basin Commission**

The Rappahannock River Basin Commission was created jointly by the General Assembly of Virginia and the Counties and the City of the basin. The Commission's purposes and mission shall be to provide guidance for the stewardship and enhancement of the water quality and natural resources of the Rappahannock River Basin. The Commission shall be a forum in which local governments and citizens can discuss issues affecting the Basin's water quality and quantity and other natural resources. Through promoting communications, coordination and education, and by suggesting appropriate solutions to identified problems, the Commission shall promote activities by local, state and federal governments, any by individuals, that foster resource stewardship for the environmental and economic health of the Basin.

### **Rappahannock-Rapidan Community Services Board**

The Rappahannock-Rapidan Community Services Board and Area Agency on Aging provides services to individuals of all ages with disabilities related to mental illness, mental retardation, and substance abuse. The agency also operates an array of services for senior citizens in the area from advocacy to meals programs and senior centers.

### **Rappahannock-Rapidan Disability Services Board**

The mission of the Rappahannock-Rapidan Disability Services Board (RRDSB) is to plan and advocate for persons of all ages in Madison, Orange, and Rappahannock Counties who have physical and/or sensory disabilities and to fulfill the duties and responsibilities as specified for a Disability Services Board in Section 51.5-48, Code of Virginia. The Board's vision is barrier-free communities supporting independent living and self-sufficiency for people with disabilities. To fulfill the mission and vision, the goals of the RRDSB are to:

- Learn the needs of area residents who have physical and/or sensory disabilities.
- Raise local and state awareness of those needs.
- Foster innovations to include people with disabilities into mainstream community life.

### **Rappahannock-Rapidan Regional Commission**

The Rappahannock-Rapidan Regional Commission serves the counties of Culpeper, Fauquier, Madison, Orange, and Rappahannock, and the towns of Culpeper, Gordonsville, Madison, Orange, Remington, Warrenton and Washington. One of 21 regional commissions chartered by the Commonwealth of Virginia that provides professional planning and technical resources, a concerted approach to regional cooperation, planning assistance with program delivery, and a forum for the interaction of appointed and elected local government officials and citizen members.

### **Social Services Board**

The local Department of Social Services administers mandated programs designed to protect children, the elderly and the disabled from abuse, neglect and exploitation. These “services” programs consist of Adult Services, Adult Protective Services and Child Protective Services. The Department oversees mandated benefit programs intended to move individuals and families from dependence upon public-assistance to self-sufficiency. Among these “eligibility” programs are Temporary Assistance to Needy Families, SNAP (Supplemental Nutrition Assistance Program – formerly known as Food Stamps) and Medicaid.

### **Thomas Jefferson Area Community Criminal Justice Board**

The Board’s mission is to enable participating localities to work together to develop community-based pre-trial court services and post conviction alternatives to incarceration for misdemeanants and certain nonviolent felons. The Board is also mandated to produce a biennial Criminal Justice Plan for submission to the Department of Criminal Justice Services.

### **Youth Commission**

The purpose of the Youth Commission is to promote positive youth development and the prevention of juvenile delinquency. The Commission serves in an advisory capacity to the Orange County Office on Youth and to the Orange County Board of Supervisors.

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## County Department Listing

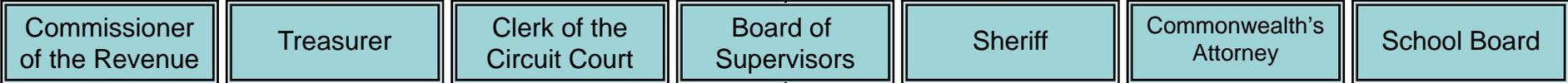
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# VOTERS



County Administrator

County Attorney

Advisory Boards and Commissions

Ruling Boards and Commissions

Administration

Planning, Zoning E & S

Building Inspections

Emergency Operations  
(Emergency Mgmt, HAZMAT)

Human Resources

Information Technology

Tourism

E-911 Center

Economic Development

Fire & Emergency Medical Services

Finance

Parks & Recreation

Public Works  
(Facilities, Solid Waste, Airport)

Animal Shelter

Office on Youth

Airport Commission

EMS Advisory Council

Planning Commission

Elected Officials

Litter Control Committee

Miscellaneous Advisory Boards & Committees

Social Services Board

Health Center Commission of Orange

Orange County Senior Living/Dogwood Village Foundation

Library Board

Libraries

Economic Development Authority

Broadband Authority

Youth Commission

Electoral Board

Registrar

Community Policy & Management Team

Family Planning & Assessment Team (FAPT)

Comprehensive Services Act

## Orange County Organizational Chart

# Orange County's Location within Virginia



50 miles

| MAP LEGEND |                     |
|------------|---------------------|
|            | INTERSTATE HIGHWAYS |
|            | MAJOR ROADWAYS      |
|            | MAJOR RAILWAYS      |
|            | AIRPORT             |
|            | SEA PORT            |

## **Fund Structure, Basis of Accounting and Budgeting**

Government budgets are a financial planning tool used to establish policy to allow governments to control spending of public funds. The budget is presented for the Primary Government and its Component Units. The Primary Government is a municipal corporation governed by an elected five-member Board of Supervisors. The Component Units, although legally separate entities, are, in substance, part of the government's operations. Each Component Unit is shown separately to emphasize that it is legally separate from the government.

### **FUND STRUCTURE**

The budget of Orange County is organized on the basis of the various funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise the assets, liabilities, fund equity, revenues and expenditures.

For Orange County, Virginia, the various funds are grouped as follows:

#### **PRIMARY GOVERNMENT**

Primary government funds are those through which most general operational functions of the County are financed. The primary government funds include governmental, proprietary and fiduciary funds. Below is a brief description of these funds:

#### **GOVERNMENTAL FUNDS**

The governmental funds report most of the County's basic services. The governmental funds serve essentially the same function as the governmental activities in the government-wide financial statements. The governmental fund financial statements focus on near-term cash flows and the amount of spendable resources available at the end of the fiscal year. The individual governmental funds are:

##### **General Fund**

The General Fund accounts for all revenue and expenditures of basic County operations. Revenues are primarily derived from general property taxes, local sales taxes, license, permit fees, and revenues received from the State or Federal Governments. Expenditures include general government administration, judicial administration, public safety, public works, health and welfare, education, parks, recreation, culture, and community development. A considerable portion of revenue is transferred to other funds principally to fund debt service requirements, capital projects and school funds expenditures.

### **Special Revenue Fund**

Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. These funds account for the resources obtained and used relating to the Social Services (VPA) Fund, the Law Library Fund, and the Asset Forfeiture Fund.

### **Debt Service Fund**

The Debt Service Fund accounts for the accumulation of financial resources for the payment of interest and principal on all County and School related long-term debt. This fund also accounts for all capital lease obligations of the county pertaining to buildings and equipment.

### **Capital Projects Funds**

Orange County currently maintains three capital project funds; one for the County's base annual contribution toward capital investment including recurring capital needs, one for the projects specifically funded by the 2016 Series A&B Bonds, and one for projects funded by proffers. The County Capital Project Funds account for all general government capital projects over \$10,000 in value. These projects are financed through a combination of proceeds from general obligation bonds and operating transfers from the General Fund.

## **PROPRIETARY FUNDS**

Proprietary funds account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the County is that the cost of providing services to the general public be financed or recovered through charges to users of such services. The County operates two types of Proprietary Funds: two Enterprise Funds and an Internal Service Fund.

### **Enterprise Funds**

Enterprise funds are ones in which a county service is offered to an external customer base for a service fee. Currently the County of Orange has two enterprise funds to operate the County Airport and County Landfill. While both funds do generate some operational revenue from service fees, sales of equipment and supplies and property rental, their primary means of financial support are transfers from the County General Fund.

### **Internal Service Funds**

Internal service funds account for activities that provide goods and services to other County departments or agencies on a cost reimbursement basis. The County's Insurance Internal Service Fund accounts for employer and employee contributions that pay benefits, claims costs, and administrative costs of its self-funded health benefit plans for Orange County and Orange County Public Schools.

## **FIDUCIARY FUNDS**

Fiduciary funds account for assets held by a governmental unit in a trustee capacity or as an agent or custodian for individuals, private organizations, other governmental units, or other funds. There are generally two types of fiduciary funds, agency and trust funds.

### **Agency Funds**

In Orange County, all fiduciary funds are agency funds, and consist of the Special Welfare Fund, the Commonwealth Fund, Rapidan Hills Limited Partnership Fund, Parks and Recreation Foundation Fund and the Performance Bond Escrow Fund. Because fiduciary funds are assets held in a trustee capacity for other organizations, the County does not adopt budgets for those funds or report on their budget status in its financial statements.

## **COMPONENT UNITS**

Component units are functions of governmental activities for which the County has significant influence over the entity. The County of Orange has three component units:

### **Orange County Public Schools**

The Orange County School Board operates the elementary and secondary public schools in the County. School Board Members are popularly elected. The School Board is fiscally dependent upon the County because the County approves all debt issuances of the School Board and provides significant funding to operate the public schools since the School Board does not have separate taxing powers.

### **Orange County Economic Development Authority**

The Orange County Economic Development Authority (EDA) is included as a component unit. The Authority's primary use of funds is to provide for economic development of the County, thereby benefiting the County even though the EDA does not provide services directly to the County. The Orange County Board of Supervisors appoints all members of the Authority's Board of Directors. The County may significantly influence the fiscal affairs of the Authority and, accordingly, is included in the County's financial statements.

### **Orange County Broadband Authority**

The Orange County Broadband Authority (BbA) is included as a component unit. The Authority's primary use of funds is to improve the quality, availability, and affordability of broadband access within the County. The Orange County Board of Supervisors also serves as the Broadband Authority's Board of Directors. Because the County has significant influence over the fiscal affairs of the Authority, it is included in the County's financial statements.

## **BASIS OF ACCOUNTING**

The government-wide annual financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the major proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they become susceptible to accrual, that is, when they become both measurable and available to finance expenditures of the current period. General fund tax revenues are considered measurable when they have been levied and available if collected within 60 days of year end. Grant revenues are considered measurable and available when related grant expenditures are incurred. All other revenue items are considered measurable and available when cash is received. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service, compensated absences, other post-employment benefit, as well as expenditures related to claims and judgements are recorded only when payment is due.

Because of the different measurement focus and basis of accounting used in preparing the government-wide statements versus the governmental fund financial statements, a reconciliation between the government-wide and fund financial statements are necessary. The reconciliations are presented as Exhibits in the governmental fund financial statements. As part of the reconciliation process, non-departmental indirect expenditures are allocated to functional expenses based on a percent of functional expenditures.

## **BASIS OF BUDGETING**

The County's Annual Budget is adopted on a modified accrual basis for all included funds. The budgetary basis and the accounting basis are the same for all governmental funds. The modified accrual basis (also used for the fund financial statements) recognizes revenues as they are measurable and available to meet the current period's expenditures, and recognizes expenditures as they are incurred. The accrual basis (used for the government-wide financial statements and the fund financial statements for proprietary funds) recognizes revenues as they are earned and expenses when a liability is incurred.

The Annual Appropriations Resolution places legal restrictions on expenditures at the function level. The appropriation for each function can be revised by the Board of Supervisors only. Amounts that do not fall under a function's control are categorized as

non-departmental even though they may relate to a particular function. Generally, appropriations expire at fiscal year-end, except for capital projects and grant funded programs. Capital project budgets are adopted for the life of the project or until the Board of Supervisors amends the budget and State Code allows funds appropriated for grants to carry over for one year without being re-appropriated.

### **FIXED ASSETS, CAPITALIZATION, AND DEPRECIATION**

The standard for capitalization of tangible property is \$5,000 or more per unit with an expected useful life greater than one year. Depreciation is provided over estimated useful lives of assets using the straight-line method except for landfill cells which are based on actual usage volumes. When assets are sold or retired, their cost and related accumulated depreciation are removed from the accounts and the gains or losses are reflected on the income statement.

## Fund Structure and Budget Types

| Fund Type              | Fund Name                           | Annual Operating Budget | Project Length Budget | Agency Budget |
|------------------------|-------------------------------------|-------------------------|-----------------------|---------------|
| <b>Governmental:</b>   |                                     |                         |                       |               |
|                        | <b>General Fund</b>                 | X                       |                       |               |
|                        | <b>Special Revenue Funds:</b>       |                         |                       |               |
|                        | Law Library Fund                    | X                       |                       |               |
|                        | Virginia Public Assistance (DSS)    | X                       |                       |               |
|                        | Asset Forfeiture Fund               |                         | X                     |               |
|                        | <b>Debt Service Funds:</b>          |                         |                       |               |
|                        | General Debt Service Fund           | X                       |                       |               |
|                        | <b>Capital Project Funds:</b>       |                         |                       |               |
|                        | County Capital Project Fund         |                         | X                     |               |
|                        | 2016 Series A&B Bond Projects Fund  |                         | X                     |               |
|                        | County Proffer Fund                 |                         | X                     |               |
| <b>Proprietary</b>     |                                     |                         |                       |               |
|                        | <b>Enterprise Fund:</b>             |                         |                       |               |
|                        | Airport Fund                        | X                       |                       |               |
|                        | Landfill Fund                       | X                       |                       |               |
|                        | <b>Internal Service Fund:</b>       |                         |                       |               |
|                        | Medical Insurance Fund              | X                       |                       |               |
| <b>Fiduciary</b>       |                                     |                         |                       |               |
|                        | <b>Agency Funds:</b>                |                         |                       |               |
|                        | Special Welfare Fund                |                         |                       | X             |
|                        | Commonwealth Fund                   |                         |                       | X             |
|                        | Rapidan Hills Ltd. Partnership Fund |                         |                       | X             |
|                        | P&R Foundation Fund                 |                         |                       | X             |
|                        | Bond Escrow Fund                    |                         |                       | X             |
| <b>Component Units</b> |                                     |                         |                       |               |
|                        | School Operating Funds              | X                       |                       |               |
|                        | School Capital Projects Fund        |                         | X                     |               |
|                        | Economic Development Authority Fund |                         |                       | X             |
|                        | Broadband Authority Fund            |                         |                       | X             |

# Financial Policy Guidelines

*Adopted: January 27, 2015*

*Amended: July 26, 2016*

## FINANCIAL PHILOSOPHY

Orange County will have appropriately scaled local government services and programs that are funded at levels to sufficiently meet the needs and expectations of our citizens and businesses consistent with the revenues and economic capacity of the County.

## FINANCIAL POLICY OBJECTIVES

This financial policy is a statement of the guidelines and goals that will influence and guide the financial management practice of Orange County, Virginia. A financial policy that is adopted, adhered to, and regularly reviewed is recognized as the cornerstone of sound financial management. Effective financial policy:

- Contributes significantly to the County's ability to insulate itself from fiscal crisis,
- Enhances short term and long term financial credit ability by helping to achieve the highest credit and bond ratings possible,
- Promotes long-term financial stability by establishing clear and consistent guidelines,
- Directs attention to the total financial picture of the County rather than single issue areas,
- Promotes linking of long-run financial planning with day to day operations,
- Provides the Board of Supervisors and the citizens a framework for measuring the outcomes and benefits of government services against established costs, and
- Facilitates the development of operating and capital budgets which balance competing priorities for financial support including operating costs, reserves, debt service, capital expenditures, community and economic initiatives, and quality of life when considering potential future revenues.

To these ends, the following financial policy statements are presented.

## **TAX REVENUE GENERATION POLICY**

The overall policy is not to raise tax rates and to do so only in cases where the County must meet legal mandates, fund specific capital projects, or when a revenue source is significantly diminished or lost.

## **FINANCIAL OPERATIONS POLICY**

1. The County budget should be based on plans to achieve specific outcomes and the assessment of priorities rather than simply across-the-board increases.
2. Current County services are maintained at existing levels and standards as a function of population changes, keeping a strong focus on maintaining high quality law enforcement, Fire/EMS, and public education.
3. County services are subject to continuous improvement and innovation to gain cost and operational efficiencies.
4. Typically, Real Property will be reassessed every four years.
5. The Board's first priority is to expand the County's economy as a growing source of tax revenue to lessen the tax burden on residential real estate, which currently funds 24% of the total consolidated annual budget.

## DEBT POLICIES

1. Short Term Debt, such as lease purchase agreements used primarily for capital equipment purchases, should be used for aiding and smoothing cash flow.
2. Long Term Debt should only be used for durable infrastructure, such as real estate, buildings, and major IT systems.
3. Long Term Debt should NEVER be used for cash flow purposes.
4. The County shall utilize a balanced approach to capital funding utilizing debt financing, capital reserves and current-year revenues.
5. The County shall match the repayment schedule (debt service) for bonds used to finance capital improvements with a period not to exceed the expected useful life of the project.
6. Target debt ratios shall be calculated annually as part of the Budget/CIP process.
  - a. Direct net debt as a percentage of assessed value of taxable property shall not exceed two and one-half percent (2.50%). Direct net debt is defined as all debt that is tax-supported.
  - b. The ratio of direct debt service expenditures as a percent of total governmental fund expenditures (including the component unit school division) shall not exceed twelve percent (12%).
  - c. The County intends to maintain its ten-year tax-supported debt payout ratio at or above fifty-five percent (55%).

## **CAPITAL IMPROVEMENT PLAN AND BUDGET POLICIES**

1. The County will prepare annual updates of a five (5) year Capital Improvements Plan (CIP) which will include all general government, enterprise (such as airport and landfill) and school capital projects. Annual reviews will specify proposed funding sources for capital projects, estimate the impact of any new debt, and include the level of annual General Fund contributions required for capital and debt service combined.
2. The County will establish a Capital Projects Reserve Account to serve as the primary source of monies for the CIP. The Capital Projects Reserve Account may be funded through a combination of sources such as: transfers from the General Fund, carry-forward funds, user fees, debt proceeds, grants, donations, reserves, and unbudgeted revenue.
3. Future combined budgets for General Fund contributions for Debt Service (*net of the amounts reimbursable as an obligation of another entity*) and Capital Projects will be no less than the amounts approved in the FY2014-2015 adopted budget.
4. The County will consider additional appropriations to the Capital Projects Reserve Account from the General Fund Unassigned Fund Balance when funds may be available above the minimum amount established by the adopted Reserves Policy.

## RESERVE POLICIES

The County believes that sound financial management principles require that sufficient funds be retained by the County to provide a stable financial base at all times. To retain this stable financial base, the County needs to maintain fund balance reserves sufficient to fund all cash flows of the County, to provide financial reserves for unanticipated or emergency expenditures and/or revenue shortfalls, and to provide funds for all existing encumbrances.

The purpose of this policy is to specify the composition of the County's financial reserves, set minimum levels for certain reserve balances, and to identify certain requirements for replenishing any fund balance reserves utilized.

### 1. Fund Balance Categories:

For documentation of the County's fund balance position, communication with interested parties and general understanding, a clear and consistent system of classification of the components of the County's fund balances is necessary. The County's reporting and communication relating to fund balance reserves will utilize the classifications outlined in generally accepted accounting principles (GAAP). GAAP dictates the following hierarchical fund balance classification structure based primarily on the extent to which the County is restricted in its use of resources.

- a. Non-spendable Fund Balance: These are fund balance amounts that are not in a readily spendable form, such as inventories or prepayments, or trust or endowment funds where the balance must remain intact.
- b. Restricted Fund Balance: These are amounts that have constraints placed on their use for a specific purpose by external sources such as creditors, or legal or constitutional provisions.
- c. Committed Fund Balances: These amounts are designated for a specific purpose or constraints have been placed on the resources by the County Board of Supervisors. Amounts within this category require Board of Supervisors action to commit or to release the funds from their commitment.
- d. Assigned Fund Balances: These are amounts set aside with the intent that they be used for specific purposes. The expression of intent can be

by the County Board of Supervisors or their designee and does not necessarily require Board action to remove the constraint on the resources.

- e. Unassigned Fund Balances: These are amounts not included in the previously defined categories. The County General Fund is the only fund that should report a positive unassigned fund balance. Amounts in this classification represent balances available for appropriation at the discretion of the Board. However, the Board recognizes that the Unassigned Fund Balance needs to be sufficient to meet the County's cyclical cash flow requirements and allow the County to avoid the need for short term tax anticipation borrowing. The Unassigned Fund Balance should also allow for a margin of safety against unforeseen expenditures that could include, but not be limited to, natural disasters, severe economic downturns, and economic development opportunities.

As such, the Unassigned Fund Balance reported in the Comprehensive Annual Report as of June 30<sup>th</sup> each year, shall have a balance that is not less than 15% of the combined budgeted expenditures of the County General Fund and the Orange County Board of Education Operating Fund, net of the County's local share contribution to the School Board for that same year.

The Board recognizes that if amounts above the 15% policy minimum exist, the Board could contemplate strategically utilizing these amounts, if appropriate. However, the Board also recognizes that maintaining an Unassigned Fund Balance above the minimum policy level may be beneficial to the overall wellbeing of the County. Should any amounts above the 15% policy exist they should only be appropriated for non-recurring expenditures as they represent prior year surpluses that may or may not materialize in subsequent fiscal years. Amounts above the 15% policy minimum could be used for the following purposes (listed in order of priority):

- i. Increase Restricted Fund Balances as necessary.
- ii. Fund an additional reserve for use during an emergency or during periods of economic uncertainty or budget adversity. Such additional reserve shall not exceed 3% of the combined budgeted expenditures of the County General Fund and the Orange County Board of Education Operating Fund, net of the County's local share contribution to the School Board.
- iii. Transfers for Capital Projects.

2. Prioritization of Fund Balances:

As indicated, the fund balance classifications outlined above are based on the level of restriction. In the event expenditures qualify for disbursement from more than one fund balance category, it shall be the policy of Orange County that the most constrained or limited fund balance available will be used first. Unassigned fund balance will be used last.

3. Accounting for Encumbrances:

Amounts set aside for encumbered purchase orders may be either restricted, committed or assigned fund balance depending upon the resources to be used to fund the purchases. Amounts set aside for encumbrances may not be classified as unassigned since the creation of an encumbrance signifies a specific purpose for the use of the funds.

4. Reporting Requirements:

The Board of Supervisors will annually review the elements, levels, and amounts of all fund balance reserves to insure sufficient funds are available for the purpose(s) specified for each individual reserve. Staff has a duty to make the Board of Supervisors aware of any factors or circumstances that could have a significant and/or unforeseen impact on the level of unassigned General Fund Balance that would bring the level below the amount prescribed by the adopted reserve policy.

- a. In order to ensure the preservation of an appropriate and intended level of fund balance throughout the year, the following internal controls and procedures will be observed:
  - i. General cash balances will be included in quarterly financial reports to the Board of Supervisors reflecting book balances as of the last day of each month. Any unexpected or significant increases or decreases will be addressed as part of the transmittal memorandum. If combined general cash balances fall below \$10,000,000 at the close of any month, the Board of Supervisors will be immediately informed with a detailed explanation of the reason for the reduction. General cash balances at the close of the month shall not fall below \$5,000,000 without specific prior approval by the Board of Supervisors.

- ii. The Board of Supervisors may make appropriations from the fund balance as part of the adopted annual budget and through supplemental appropriations including “carry-forwards” throughout each fiscal year. A use of fund balance occurs when expenditures for the year exceed revenues collected. By monitoring the actual revenue and expenditure performance, year to date, in comparison to budget estimates each quarter, the staff will report any indicators that the actual use of fund balance may exceed the amount of appropriated fund balance previously approved by the Board of Supervisors.

5. Replenishment of the Unassigned Fund Balance:

Should the Unassigned Fund Balance fall below the 15% minimum level, the Board must approve and adopt a plan to restore this balance to the minimum level within 24 months.

# Investment Policy and Guidelines

*Updated: November, 2006*

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, prudence 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 or exceed all statutes and guidelines governing the investment of public funds in Virginia, including the Investment Code of Virginia and the guidelines established by the State Treasury Board and the Governmental Accounting Standards Board (GASB).

## I. Investment Objectives

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

1. **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.
2. **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.
3. **Return on 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.

## II. Allowable Investments and Quality

The following investment types and quality levels are approved for use by the County in the investment of its public funds:

1. U.S. Treasury Bills, Notes, Bonds and other direct obligations of the United States Government.
2. 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.
3. 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 Investors Services or Standard & Poor's, Inc.
4. 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.

5. Certificates of the 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.

6. 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 (County of origin). Not more than 40% of the total funds available for investment may be invested in bankers' acceptances.

7. 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. Not 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.

8. U.S. dollar denominated short-term Corporate Notes and Bonds having a rating of at least AA by Standard & Poor's Corp. and AA by Moody's Investors Service.

9. Money Market Mutual Funds which trade on a constant net asset value and which invest solely in securities otherwise eligible for investment under these guidelines.

### **III. 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 principal, every effort shall be made to manage investment maturities to precede or coincide with the expected need for funds.

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

1. 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 will be monitored and updated on an ongoing basis by the County and communicated regularly to the investment managers.
2. A minimum of 10% of the portfolio must be invested in securities maturing within 30 days.
3. A minimum of 50% of the portfolio must be invested in securities maturing within 12 months.
4. Transactions in options, futures, options on futures, margin buying and commodities are prohibited.

5. Any other security not specifically authorized in this document is expressly prohibited.

#### **IV. Additional Requirements**

1. 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.
2. 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.
3. A review of all investments and investment results shall be presented by the investment managers to the County Treasurer or such parties as he/she may designate, on a quarterly basis or as required.
4. A list of all individuals authorized to transfer funds or otherwise conduct investment transactions on behalf of the County shall be maintained and communicated to all affected parties.
5. Any modification to the policy shall require the approval of the County Treasurer.

#### **MANAGEMENT**

The Treasurer will manage and oversee all investments of the county. This policy should be used as a guide and a tool for making and managing all investments for the county. The Treasurer, at any given time, may override this policy with a management decision that will benefit the county and taxpayers of Orange County. Any changes in the Code of Virginia affecting this policy will govern this policy where applicable until amended.

# Procurement Policy

*Adopted: May 13, 2008  
Amended: May 26, 2015*

**WHEREAS**, public purchasing embraces a fundamental obligation to the general public to ensure that procurements are accomplished in accordance with the intent of the laws enacted by the appropriate legislative body. The intent of the Virginia General Assembly is set forth in the Code of Virginia with the Virginia Public Procurement Act (VPPA). To the end that public bodies in the Commonwealth obtain high quality goods and services at reasonable cost, that all procurement procedures be conducted in a fair and impartial manner with avoidance of any impropriety or appearance of impropriety, that all qualified vendors have access to public business and that no bidder or offeror be arbitrarily or capriciously excluded, it is the intent of the General Assembly that competition be sought to the maximum feasible degree, that individual public bodies enjoy broad flexibility in fashioning details of such competition, that the rules governing contract awards be made clear in advance of the competition, that specifications reflect the procurement needs of the purchasing body rather than being drawn to favor a particular vendor, and that purchaser and vendor freely exchange information concerning what is sought to be procured and what is offered. Since competition is sought to the maximum feasible degree, when conducted fairly and honestly, competitive procurement does not guarantee that a preferred brand or vendor will be selected; instead, that the most favorable prices will be obtained for that quality level which is specified; and

**WHEREAS**, Orange County intends, through this resolution, to assure the best quality and price for products and services; to protect the assets and funds of Orange County; to maintain above-board relations with all suppliers within the Procurement Laws and Business Ethics as dictated by Federal, State, and Orange County governments; and to provide safeguards for maintaining a procurement system of quality and integrity;

**NOW, THEREFORE, BE IT RESOLVED**, on this 26<sup>th</sup> day of May, 2015, that the Orange County Board of Supervisors hereby establishes a purchasing system which shall operate under the direction and supervision of the County Administrator, who shall be the Purchasing Agent for the County. The Purchasing Agent may delegate the administrative purchasing responsibility to a responsible subordinate, upon approval of the Board of Supervisors.

The Purchasing Agent shall serve as the principal public purchasing official for this County and shall hereby assume the administrative purchasing responsibility, including the operation of the centralized purchasing system of all supplies, equipment, materials, services, and commodities for departments, officers, and employees of the County, except for the School Board and the Board of Social Services, as well as for the management of the disposal of surplus supplies and equipment.

The Purchasing Agent shall:

- A. Purchase or supervise the purchase for all goods, services, insurance, and construction needed by this County;
- B. Sell, trade, or otherwise dispose of surplus goods belonging to the County;
- C. Establish and maintain programs for specification development, contract administration, inspection, and acceptance, in cooperation with the County Department or public body that has requested the good, service, insurance, or construction;
- D. Prepare and update standard specifications;
- E. Inspect, or require the using Department to inspect, all deliveries of goods, services, or construction purchased through the Purchasing Agent to assure conformance with the contract specifications;
- F. Procure for the County the highest quality goods, services, insurance, and construction at the lowest overall cost;
- G. Endeavor to obtain maximum feasible competition for all procurement and sales;
- H. Keep informed of current developments in the field of procurement, pricing methodology, market trends, and new products;
- I. Establish and promulgate procedures to carry out the provisions of this policy;
- J. Prepare and adopt standard procurement definitions and forms;
- K. Prepare and maintain a pre-solicitation and contract file containing descriptions of commodities and prices of goods and services;
- L. Maintain a current file of sources for goods and services, including construction and insurance, to be known as a "bidder's list" on which vendors can request to be included;
- M. Refuse to issue any purchase order until there has been certification of funds availability; and
- N. Perform other functions and duties as required by this policy or as the County Administrator or his designee may assign.

The Purchasing Agent or his designee may delegate authority to purchase certain supplies, services, or construction items to Departments, other County employees or

public bodies, if such delegation is in writing and is deemed necessary for the effective execution of procurement for those items.

The Purchasing Agent shall have the authority to disapprove any purchase as to the quantity or quality of the commodity requested, and shall have the authority to change specifications.

The Purchasing Agent will prepare and maintain a manual containing rules and procedures consistent with this Resolution.

**BE IT FURTHER RESOLVED**, that the provisions of Virginia Code, in the Virginia Public Procurement Act (VPPA), are hereby adopted as the procurement policy of Orange County, Virginia.

**BE IT YET FURTHER RESOLVED**, that

1. All Constitutional Officers and Department Directors shall obtain reasonable prices for all purchases, regardless of dollar value or commodity.
2. All County Departments and Constitutional Officers must submit a Requisition for Purchase for all proposed purchases totaling \$5,000 or more. In determining the estimated contract amounts, Departments and Constitutional Officers shall include total annual requirements. Procurements shall not be artificially divided to avoid or circumvent the procurement process.
3. All Information Technology procurements of \$500 or greater shall be pre-approved by the Information Technology Manager.
4. For small purchase single or term contracts for goods/services totaling \$5,000-\$100,000 users shall solicit a minimum of three (3) quotes in writing, unless obtaining three (3) written quotes is impractical or not feasible, upon which written documentation shall be supplied. Goods/Services costing over \$60,000 shall require Board of Supervisor approval. If only one (1) quote is obtained for a good/service and emergency and/or sole source circumstances do not apply, Board of Supervisor approval shall be required. The Purchasing Agent may reserve the right to request formal solicitation procedures for procurements valued at \$100,000 or less.
5. For goods/services with an expected aggregate amount to or greater than \$100,000 or for professional services with an expected aggregate amount to or greater than \$60,000; formal solicitation procedures shall apply which utilize competitive sealed bidding, two-step competitive sealed bidding, or competitive negotiation.
6. Pursuant to § 2.2-4310 and § 15.2-965.1 County employees involved with the procurement process shall cooperate with state and federal agencies to

facilitate the participation of small, women, minority, and service disabled veteran-owned businesses in the procurement transactions of Orange County. Orange County grants no preferences or set-asides to such businesses. The Finance Department may assist any such business in completing or understanding bids or proposals.

7. **Emergency Procurement-** An emergency circumstance may arise in order to protect personal safety, life, or property that requires immediate action to avoid termination of essential services or a hazardous condition. In such cases, a Purchase Order or contract may be awarded by the Purchasing Agent without competitive bidding or competitive negotiation, but shall be made with as much competition as practicable. A written determination and justification establishing the basis for the emergency and for the selection of the particular contractor/vendor must be submitted by the end user to the Finance Office and Purchasing Agent prior to purchase. The Purchasing Agent will approve or disapprove the purchase as an emergency procurement. The approved written determination shall become part of the procurement file. For purchases with a total cost of \$60,000 or greater a written notice stating that the purchase and/or contract is being awarded, or has been awarded on an emergency basis shall be publicly posted for ten (10) calendar days, beginning on the day of the award or the decision to award or as soon thereafter as is practicable. Notwithstanding the foregoing, if an emergency occurs at times other than regular business hours, the end user may purchase the required goods or contractual services after receiving approval from the Purchasing Agent. The requesting user shall, whenever practicable, secure competitive bids and order delivery to be made by the lowest responsible bidder. The user shall also, as soon as practicable, submit to the Finance Office and Purchasing Agent a tabulation of bids received, if any, a copy of the delivery record and a written explanation of the circumstances of the emergency. The Purchasing Agent shall notify the Board of Supervisors of all emergency procurements valued at \$60,000 or greater.
  
8. **Sole Source-** A contract and/or purchase order may be awarded without competition when it is determined in writing, after conducting a good faith review of available sources, that there is only one (1) source practicably available for the required good/service. Negotiations shall be conducted, as appropriate, to obtain the best price, delivery, and terms. For purchases \$5,000 and greater, a written notice shall be issued stating that only one source was determined to be practicably available, identifying that which is being procured, the contractor selected, and the date on which the contract/purchase will be awarded. For purchases exceeding \$60,000, a notice of sole source shall be publically posted on the day of award or the day of the decision to award, whichever occurs first. All sole source procurements shall be reviewed and approved by the Finance Department, County Attorney, and County Purchasing Agent prior to purchase.

# Surplus Disposition Policy

*Adopted: October 25, 2011*

## **I. Purpose and Intent:**

Orange County owns and utilizes a variety of real and personal property while providing services in the County. From time to time, due to operational change, obsolescence, damage, normal wear and tear or other reasons, such property may no longer be useable or useful in County operations and may be declared surplus.

## **II. Definitions:**

For the purposes of this policy, surplus property means personal property including, but not limited to, materials, supplies, equipment, and recyclable items, that is determined, for whatever reason, to no longer be useable or needed in County operations.

## **III. Responsibility/Authorization:**

The Purchasing Agent is responsible for administering the County's surplus property disposal process and is authorized to sell, trade, transfer or otherwise dispose of any property, with an original purchase price of \$5,000 or less, and which is the property of the Orange County Board of Supervisors, and is determined to be surplus either to the Using Department or the County generally. Items with an original purchase price of over \$5,000 must be declared surplus by the Board of Supervisors.

## **IV. Classifications:**

County owned surplus property may be classified as:

- A. Items of value for transfer, trade-in, or sale.
- B. Scrap items which have sale value for material content only.
- C. Items assessed to have little or no commercial value, and are acceptable to be placed in a landfill or for trash disposal.

## **V. Determination of Surplus:**

- A. As a part of routine operations, every department should regularly evaluate the property within its control to identify surplus. In reaching the decision that property is surplus, due consideration is to be given to future potential needs, alternate uses and retention of property for spare parts. Department heads will confirm all decisions designating property as surplus and its classification as indicated in Section 1.04 above.
- B. No computer hardware, software, components or related supplies will be declared surplus without consultation with the Director of Information Technology. No such items will be disposed of unless they have been "cleaned" of stored data or the data is rendered inaccessible.

- c. Once property is determined by the Using Department to be surplus and falls within classifications a., b., or c. in Section 1.04 above, the Department head will notify the County Procurement Technician, who will inspect the property and make a final recommendation to the Purchasing Agent, that the property is surplus and its disposition.

## VI. **Disposal Methods:**

Surplus property deemed by the Purchasing Agent to fall in classification c. in Section 1.04 and has no resale value, may be disposed of by department personnel. Recycling is encouraged and any environmental hazard presented by disposal of the property is to be avoided.

### A. Competitive bids

- i. When surplus property is to be disposed of through sale to the general public, a competitive sale process is to be followed to insure that the County receives maximum value for property it no longer needs.
- ii. Competitive bids will be pursuant to County Purchasing Regulations.
- iii. Property may be sold through on-line auctions.
- iv. Public auctions may be used to sell surplus property. Public notices and advertisements in newspapers and a variety of other media (County website) should be utilized to provide as much participation as possible in the bidding process.

### B. Sold or Donated to Charitable Organizations

- i. Pursuant to §2.2-1124 of the Code of Virginia, property may be sold or donated to a charitable organization that has been granted tax-exempt status under § 501(c) (3) of the Internal Revenue Code.
- ii. Prior to the sale or donation of surplus property, the Board of Supervisors must approve the sale or donation.

### C. Negotiated Sales with Public Bodies

- i. The sale of surplus property to other Public Bodies is accepted. A transfer document describing the property is prepared by the owning agency and forwarded to the public agency that will be purchasing said property.

### D. Set Price

- i. Surplus property may be offered to the public at a set price. The sale of an item is based on known sales experience and/or estimated current market value. Set price sales are publicly advertised.

E. Transfer within the County

- i. Departments are encouraged to reuse surplus property from one department to another. Following notification to the Purchasing Agent, all departments that may be able to use the surplus property should be advised of its availability. The department that is transferring the surplus property must submit the necessary documentation prior to the transfer of such property.

VII. **Purchases by Employees and their Families through Public Sales:**

County employees, including members of their immediate family, may not participate in the purchase of any County property through competitive sealed bidding or public auctions. However, employees of the County and their immediate family may purchase surplus property if the property being purchased is at a set price and that is available for sale to the general public.

# Debarment Policy for Contractors

*Adopted: May 11, 2010*

**History:** Section 2.2-4321 of the Code of Virginia authorizes the governing body of any political subdivision of the Commonwealth of Virginia to debar any prospective bidder or offeror from contracting with such political subdivision for a specified period of time if such prospective bidder or offeror has unsatisfactorily performed a contract for a public body for supplies, services, insurance, or construction.

**Purpose:** The Orange County Board of Supervisors has determined that it is in the best interest of the County and its residents that a County debarment policy be established pursuant to § 2.2-4321 of the Virginia Public Procurement Act.

**Definition:** “Unsatisfactory performance” includes, but is not limited to: early termination of a contract due to breach of contract or other adverse early termination provisions specified in such contract; termination of the contract due to an order from a court of competent jurisdiction; failure of a public body to renew a contract due to the public body’s dissatisfaction with the quality of work performed by the contractor pursuant to the contract; and/or a statement from a public body that work performed by the contractor pursuant to a contract was of poor quality or was otherwise unsatisfactory.

## I. Policy

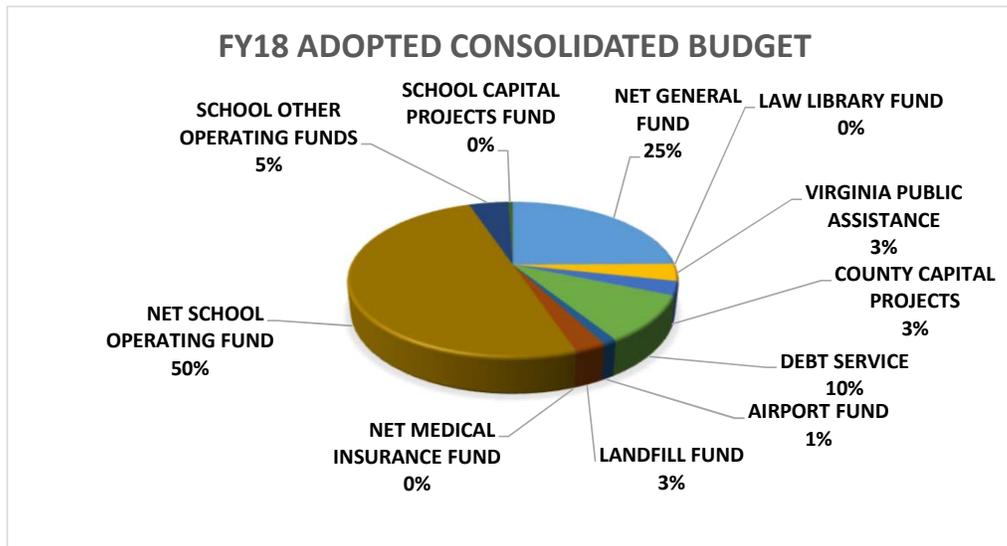
- a. If a contract between a contractor and the public body has been terminated due to unsatisfactory performance of that contract, the public body has the authority to debar the contractor. Thereafter, the contractor may not enter into negotiations to contract with Orange County or make an offer, proposal or bid in response to a Request for Proposals, an Invitation to Bid or any other form of solicitation by the County, for supplies, services, insurance or construction. The Board of Supervisors shall make a motion to “debar” the contractor based on recommendation from the staff.
  - i. Debarment of a contractor applies to any successor company formed with the same resources, owners or stockholders as the debarred entity.
- b. The County Administrator or his designee shall inform the contractor of the “debarment” status in the form of a written letter signed by the County Administrator and/or designee stating the reasoning for debarment and the length of time that the contractor will be debarred from submitting an offer, proposal or bid, in response to a Request for Proposals, an Invitation to Bid or any other form of solicitation by the County, for supplies,

services, insurance or construction. The Contractor will be given five (5) business days following receipt of the written notice in which to request a meeting with the County Administrator at which he will be allowed to present written or oral evidence as to why the debarment should not occur.

- c. Once a contractor has been officially “debarred” by the County, the period of time for the debarment shall last no less than 5 years. After the debarment period expires, the contractor may submit formal written request to the County stating that the contractor wishes to continue to conduct business with the County. A determination for the contractor’s reinstatement shall be voted on by the Board of Supervisors based upon recommendation from the staff. If agreed upon by the Board of Supervisors, the contractor shall be permitted to contract or make an offer, proposal or bid, in response to a Request for Proposals, an Invitation to Bid or any other form of solicitation by the County, for supplies, services, insurance or construction.
- d. A list maintained by the Procurement Division will be made of all contractors that have been debarred from making an offer, proposal or bid, in response to a Request for Proposals, an Invitation to Bid or any other form of solicitation by the County, for supplies, services, insurance or construction will be made available to all departments and outside agencies.

## CONSOLIDATED BUDGET SUMMARY

| FUND EXPENDITURES             | FY16<br>ACTUALS   | FY17<br>ADOPTED<br>BUDGET | FY18<br>ADOPTED<br>BUDGET | FY17 to FY18<br>VARIANCE | FY17 to FY18<br>% CHANGE |
|-------------------------------|-------------------|---------------------------|---------------------------|--------------------------|--------------------------|
| GENERAL FUND                  | 58,732,432        | 58,734,354                | 60,917,113                | 2,182,759                | 3.72%                    |
| LESS TRANSFERS                | (36,043,228)      | (35,308,039)              | (35,301,844)              | 6,195                    | -0.02%                   |
| NET GENERAL FUND              | 22,689,204        | 23,426,315                | 25,615,269                | 2,188,954                | 9.34%                    |
| DESTROYED LIVESTOCK FUND      | -                 | 3,000                     | -                         | (3,000)                  | -100.00%                 |
| LAW LIBRARY FUND              | 10,924            | 15,531                    | 15,531                    | -                        | 0.00%                    |
| VIRGINIA PUBLIC ASSISTANCE    | 3,286,081         | 3,224,122                 | 3,693,906                 | 469,784                  | 14.57%                   |
| COUNTY CAPITAL PROJECTS       | 2,770,429         | 2,889,291                 | 2,989,346                 | 100,055                  | 3.46%                    |
| DEBT SERVICE                  | 9,057,523         | 9,204,743                 | 10,079,167                | 874,424                  | 9.50%                    |
| AIRPORT FUND                  | 777,557           | 1,193,206                 | 1,215,602                 | 22,396                   | 1.88%                    |
| LANDFILL FUND                 | 2,410,360         | 2,379,398                 | 2,680,592                 | 301,194                  | 12.66%                   |
| MEDICAL INSURANCE FUND        | 7,251,449         | 7,892,683                 | 8,149,202                 | 256,519                  | 3.25%                    |
| LESS INTERNAL CHARGES         | (7,251,449)       | (7,892,683)               | (8,149,202)               | (256,519)                | 3.25%                    |
| NET MEDICAL INSURANCE FUND    | -                 | -                         | -                         | -                        | N/A                      |
| SCHOOL OPERATING FUND         | 51,580,144        | 51,312,867                | 52,198,132                | 885,265                  | 1.73%                    |
| LESS TRANSFERS                | (1,706,430)       | (525,846)                 | (525,846)                 | -                        | 0.00%                    |
| NET SCHOOL OPERATING FUND     | 49,873,714        | 50,787,021                | 51,672,286                | 885,265                  | 1.74%                    |
| SCHOOL OTHER OPERATING FUNDS  | 4,327,375         | 4,509,530                 | 4,779,498                 | 269,968                  | 5.99%                    |
| SCHOOL CAPITAL PROJECTS FUND  | -                 | 698,000                   | 567,000                   | (131,000)                | -18.77%                  |
| <b>NET CONSOLIDATED TOTAL</b> | <b>95,203,167</b> | <b>98,330,157</b>         | <b>103,308,197</b>        | <b>4,978,040</b>         | <b>5.06%</b>             |



# SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

## FY18 ADOPTED BUDGET

|                                 | GENERAL<br>FUND   | SPECIAL<br>REVENUE<br>FUNDS |                                  | COUNTY<br>CAPITAL<br>PROJECTS<br>FUND | DEBT<br>SERVICE<br>FUND |
|---------------------------------|-------------------|-----------------------------|----------------------------------|---------------------------------------|-------------------------|
|                                 |                   | LAW<br>LIBRARY<br>FUND      | VIRGINIA<br>PUBLIC<br>ASSISTANCE |                                       |                         |
| <b>REVENUES:</b>                |                   |                             |                                  |                                       |                         |
| <b>LOCAL:</b>                   |                   |                             |                                  |                                       |                         |
| GENERAL PROPERTY TAXES          | 41,086,237        | -                           | -                                | -                                     | -                       |
| OTHER LOCAL TAXES               | 6,272,480         | -                           | -                                | -                                     | -                       |
| PERMITS, FEES, LICENSES         | 341,228           | -                           | -                                | -                                     | -                       |
| FINES & FORFEITURES             | 165,750           | -                           | -                                | -                                     | -                       |
| USE OF MONEY & PROPERTY         | 125,995           | -                           | -                                | -                                     | -                       |
| CHARGES FOR SERVICE             | 1,981,319         | 6,000                       | -                                | -                                     | -                       |
| MISCELLANEOUS REVENUE           | 381,960           | -                           | -                                | -                                     | -                       |
| RECOVERED COSTS                 | 1,495,994         | -                           | -                                | -                                     | -                       |
| <b>STATE:</b>                   |                   |                             |                                  |                                       |                         |
| NON-CATEGORICAL                 | 4,159,099         | -                           | -                                | -                                     | -                       |
| SHARED EXPENSES                 | 2,181,645         | -                           | -                                | -                                     | -                       |
| STATE CATEGORICAL AID           | 1,910,455         | -                           | 1,059,551                        | 5,292                                 | -                       |
| <b>FEDERAL:</b>                 |                   |                             |                                  |                                       |                         |
| FEDERAL CATEGORICAL AID         | 165,459           | -                           | 1,657,247                        | 1,010,000                             | -                       |
| <b>OTHER FINANCING SOURCES:</b> |                   |                             |                                  |                                       |                         |
| PROCEEDS FROM DEBT ISSUANCE     | -                 | -                           | -                                | -                                     | -                       |
| TRANSFERS FROM OTHER FUNDS      | 1,420             | -                           | 977,108                          | 1,166,554                             | 9,144,999               |
| <b>TOTAL REVENUES</b>           | <b>60,269,041</b> | <b>6,000</b>                | <b>3,693,906</b>                 | <b>2,181,846</b>                      | <b>9,144,999</b>        |
| <b>EXPENDITURES:</b>            |                   |                             |                                  |                                       |                         |
| GENERAL GOVERNMENT ADMIN.       | 3,228,531         | -                           | -                                | -                                     | -                       |
| JUDICIAL ADMINISTRATION         | 1,721,047         | 14,111                      | -                                | -                                     | -                       |
| PUBLIC SAFETY                   | 12,784,328        | -                           | -                                | -                                     | -                       |
| PUBLIC WORKS                    | 950,004           | -                           | -                                | -                                     | -                       |
| HEALTH & WELFARE                | 3,473,794         | -                           | 3,693,906                        | -                                     | -                       |
| EDUCATION                       | 10,296            | -                           | -                                | -                                     | -                       |
| PARKS, RECREATION & CULTURE     | 1,314,499         | -                           | -                                | -                                     | -                       |
| COMMUNITY DEVELOPMENT           | 1,411,815         | -                           | -                                | -                                     | -                       |
| NON-DEPARTMENTAL                | 720,955           | -                           | -                                | -                                     | -                       |
| TRANSFERS OUT                   | 35,301,844        | 1,420                       | -                                | -                                     | -                       |
| CAPITAL OUTLAY                  | -                 | -                           | -                                | 2,989,346                             | -                       |
| DEBT SERVICE                    | -                 | -                           | -                                | -                                     | 10,079,167              |
| <b>TOTAL EXPENDITURES</b>       | <b>60,917,113</b> | <b>15,531</b>               | <b>3,693,906</b>                 | <b>2,989,346</b>                      | <b>10,079,167</b>       |
| <b>NET INCREASE/(DECREASE)</b>  | <b>(648,072)</b>  | <b>(9,531)</b>              | <b>-</b>                         | <b>(807,500)</b>                      | <b>(934,168)</b>        |
| <b>BEGINNING FUND BALANCE*</b>  | <b>22,744,680</b> | <b>23,625</b>               | <b>131,538</b>                   | <b>5,007,695</b>                      | <b>1,094,182</b>        |
| <b>ENDING FUND BALANCE**</b>    | <b>22,096,608</b> | <b>14,094</b>               | <b>131,538</b>                   | <b>4,200,195</b>                      | <b>160,014</b>          |

\*ESTIMATED FOR FY17

\*\*ESTIMATED FOR FY17 AND FY18

| PROPRIETARY FUNDS |                  |                       | COMPONENT UNIT        |                              |                     | ADOPTED BUDGET FY18 TOTAL ALL FUNDS | ADOPTED BUDGET FY17 TOTAL ALL FUNDS | ACTUALS FY16 TOTAL ALL FUNDS |
|-------------------|------------------|-----------------------|-----------------------|------------------------------|---------------------|-------------------------------------|-------------------------------------|------------------------------|
| ENTERPRISE FUNDS  |                  | INTERNAL SERVICE FUND | SCHOOL OPERATING FUND | OTHER SCHOOL OPERATING FUNDS | SCHOOL CAPITAL FUND |                                     |                                     |                              |
| AIRPORT FUND      | LANDFILL FUND    | MEDICAL INSURANCE     |                       |                              |                     |                                     |                                     |                              |
| -                 | -                | -                     | -                     | -                            | -                   | 41,086,237                          | 40,119,568                          | 40,315,480                   |
| -                 | -                | -                     | -                     | -                            | -                   | 6,272,480                           | 5,735,695                           | 5,825,580                    |
| -                 | -                | -                     | -                     | -                            | -                   | 341,228                             | 334,538                             | 344,196                      |
| -                 | -                | -                     | -                     | -                            | -                   | 165,750                             | 162,500                             | 219,116                      |
| 39,940            | -                | -                     | -                     | -                            | -                   | 165,935                             | 162,335                             | 251,028                      |
| 360,000           | 365,000          | 8,149,202             | 1,101,619             | 1,081,287                    | -                   | 13,044,427                          | 4,912,758                           | 3,729,222                    |
| -                 | -                | -                     | -                     | -                            | -                   | 381,960                             | 382,210                             | 1,436,541                    |
| -                 | -                | -                     | -                     | -                            | -                   | 1,495,994                           | 1,539,744                           | 1,602,323                    |
| -                 | -                | -                     | -                     | -                            | -                   | -                                   | -                                   | -                            |
| -                 | -                | -                     | -                     | -                            | -                   | 4,159,099                           | 4,289,573                           | 4,227,197                    |
| -                 | -                | -                     | -                     | -                            | -                   | 2,181,645                           | 2,100,756                           | 2,068,456                    |
| 56,400            | 9,207            | -                     | 27,577,644            | 132,950                      | -                   | 30,751,499                          | 30,123,575                          | 29,499,894                   |
| -                 | -                | -                     | -                     | -                            | -                   | -                                   | -                                   | -                            |
| 634,500           | -                | -                     | 2,248,833             | 3,039,415                    | -                   | 8,755,454                           | 7,494,243                           | 7,032,525                    |
| -                 | -                | -                     | -                     | -                            | -                   | -                                   | 307,500                             | 1,259,830                    |
| 119,762           | 2,056,385        | -                     | 21,270,036            | 525,846                      | 567,000             | 35,829,110                          | 43,728,199                          | 46,233,256                   |
| <b>1,210,602</b>  | <b>2,430,592</b> | <b>8,149,202</b>      | <b>52,198,132</b>     | <b>4,779,498</b>             | <b>567,000</b>      | <b>144,630,818</b>                  | <b>141,393,194</b>                  | <b>144,044,644</b>           |
| -                 | -                | -                     | -                     | -                            | -                   | 3,228,531                           | 3,286,165                           | 2,944,003                    |
| -                 | -                | -                     | -                     | -                            | -                   | 1,735,158                           | 1,721,204                           | 1,744,265                    |
| -                 | -                | -                     | -                     | -                            | -                   | 12,784,328                          | 11,423,224                          | 11,225,157                   |
| 510,602           | 2,187,456        | -                     | -                     | -                            | -                   | 3,648,062                           | 3,702,475                           | 3,377,831                    |
| -                 | -                | -                     | -                     | -                            | -                   | 7,167,700                           | 6,226,759                           | 6,303,718                    |
| -                 | -                | -                     | 51,672,286            | 4,779,498                    | -                   | 56,462,080                          | 55,306,857                          | 54,211,862                   |
| -                 | -                | -                     | -                     | -                            | -                   | 1,314,499                           | 1,271,657                           | 1,290,955                    |
| -                 | -                | -                     | -                     | -                            | -                   | 1,411,815                           | 1,267,876                           | 1,445,770                    |
| -                 | -                | 8,149,202             | -                     | -                            | -                   | 8,870,157                           | 8,435,033                           | 7,323,965                    |
| -                 | -                | -                     | 525,846               | -                            | -                   | 35,829,110                          | 35,835,305                          | 37,885,086                   |
| 705,000           | 493,136          | -                     | -                     | -                            | 567,000             | 4,754,482                           | 4,375,427                           | 3,394,438                    |
| -                 | -                | -                     | -                     | -                            | -                   | 10,079,167                          | 9,204,743                           | 9,728,664                    |
| <b>1,215,602</b>  | <b>2,680,592</b> | <b>8,149,202</b>      | <b>52,198,132</b>     | <b>4,779,498</b>             | <b>567,000</b>      | <b>147,285,089</b>                  | <b>142,056,725</b>                  | <b>140,204,573</b>           |
| (5,000)           | (250,000)        | -                     | -                     | -                            | -                   | (2,654,271)                         | (663,531)                           | 3,840,071                    |
| 11,672,676        | 2,652,827        | 1,325,794             | -                     | 1,189,340                    | 1,265,068           | 47,107,425                          | 45,557,061                          | 41,716,990                   |
| 11,667,676        | 2,402,827        | 1,325,794             | -                     | 1,189,340                    | 1,265,068           | 44,453,154                          | 44,893,530                          | 45,557,061                   |

## GENERAL FUND BUDGET SUMMARY

|                                 | FY14<br>ACTUALS   | FY15<br>ACTUALS   | FY16<br>ACTUALS   | FY17<br>ADOPTED<br>BUDGET | FY18<br>ADOPTED<br>BUDGET |
|---------------------------------|-------------------|-------------------|-------------------|---------------------------|---------------------------|
| <b>REVENUES:</b>                |                   |                   |                   |                           |                           |
| <b>LOCAL:</b>                   |                   |                   |                   |                           |                           |
| GENERAL PROPERTY TAXES          | 37,312,103        | 39,724,466        | 40,315,480        | 40,119,568                | 41,086,237                |
| OTHER LOCAL TAXES               | 5,090,834         | 5,514,797         | 5,825,579         | 5,735,695                 | 6,272,480                 |
| PERMITS, FEES, LICENSES         | 305,588           | 294,693           | 344,196           | 334,538                   | 341,228                   |
| FINES & FORFEITURES             | 230,845           | 187,244           | 219,116           | 162,500                   | 165,750                   |
| USE OF MONEY & PROPERTY         | 133,083           | 120,923           | 203,567           | 122,395                   | 125,995                   |
| CHARGES FOR SERVICE             | 1,693,731         | 1,846,750         | 1,985,804         | 1,948,009                 | 1,981,319                 |
| MISCELLANEOUS REVENUE           | 286,978           | 223,249           | 557,947           | 382,210                   | 381,960                   |
| RECOVERED COSTS                 | 1,658,315         | 1,596,671         | 1,602,323         | 1,539,744                 | 1,495,994                 |
| <b>STATE:</b>                   |                   |                   |                   |                           |                           |
| NON-CATEGORICAL                 | 4,287,701         | 4,264,409         | 4,227,197         | 4,289,573                 | 4,159,099                 |
| SHARED EXPENSES                 | 2,011,820         | 2,029,464         | 2,068,456         | 2,100,756                 | 2,181,645                 |
| STATE CATEGORICAL AID           | 2,104,454         | 1,719,308         | 2,084,088         | 1,673,185                 | 1,910,455                 |
| <b>FEDERAL:</b>                 |                   |                   |                   |                           |                           |
| FEDERAL CATEGORICAL AID         | 12,390            | 22,771            | 23,488            | 13,550                    | 165,459                   |
| <b>OTHER FINANCING SOURCES:</b> |                   |                   |                   |                           |                           |
| TRANSFERS FROM OTHER FUNDS      | 1,450             | 14,820            | 27,732            | 1,631                     | 1,420                     |
| APPROPRIATED FUND BALANCE       | -                 | -                 | -                 | 314,000                   | 648,072                   |
| <b>TOTAL REVENUES</b>           | <b>55,129,291</b> | <b>57,559,564</b> | <b>59,484,974</b> | <b>58,737,354</b>         | <b>60,917,113</b>         |
| <b>EXPENDITURES:</b>            |                   |                   |                   |                           |                           |
| GENERAL GOVERNMENT ADMIN.       | 2,793,382         | 2,774,182         | 2,944,003         | 3,286,165                 | 3,228,531                 |
| JUDICIAL ADMINISTRATION         | 1,533,675         | 1,581,072         | 1,734,695         | 1,707,093                 | 1,721,047                 |
| PUBLIC SAFETY                   | 10,475,096        | 10,863,263        | 11,225,157        | 11,423,224                | 12,784,328                |
| PUBLIC WORKS                    | 842,977           | 835,473           | 813,924           | 918,007                   | 950,004                   |
| HEALTH & WELFARE                | 2,722,475         | 2,869,123         | 3,151,711         | 3,002,637                 | 3,473,794                 |
| EDUCATION                       | 10,460            | 10,385            | 10,473            | 10,306                    | 10,296                    |
| PARKS, RECREATION & CULTURE     | 1,201,478         | 1,244,476         | 1,290,955         | 1,271,657                 | 1,314,499                 |
| COMMUNITY DEVELOPMENT           | 1,507,750         | 915,959           | 1,445,770         | 1,267,876                 | 1,411,815                 |
| NON-DEPARTMENTAL                | 64,394            | 139,065           | 72,517            | 542,350                   | 720,955                   |
| TRANSFERS OUT                   | 32,435,194        | 34,041,574        | 36,043,228        | 35,308,039                | 35,301,844                |
| <b>TOTAL EXPENDITURES</b>       | <b>53,586,881</b> | <b>55,274,573</b> | <b>58,732,432</b> | <b>58,737,354</b>         | <b>60,917,113</b>         |

## LAW LIBRARY FUND BUDGET SUMMARY

|                                 | FY14<br>ACTUALS | FY15<br>ACTUALS | FY16<br>ACTUALS | FY17<br>ADOPTED<br>BUDGET | FY18<br>ADOPTED<br>BUDGET |
|---------------------------------|-----------------|-----------------|-----------------|---------------------------|---------------------------|
| <b>REVENUES:</b>                |                 |                 |                 |                           |                           |
| <b>LOCAL:</b>                   |                 |                 |                 |                           |                           |
| CHARGES FOR SERVICE             | 6,360           | 6,449           | 6,010           | 6,000                     | 6,000                     |
| <b>OTHER FINANCING SOURCES:</b> |                 |                 |                 |                           |                           |
| APPROPRIATED FUND BALANCE       | -               | -               | -               | 9,531                     | 9,531                     |
| <b>TOTAL REVENUES</b>           | <b>6,360</b>    | <b>6,449</b>    | <b>6,010</b>    | <b>15,531</b>             | <b>15,531</b>             |
| <b>EXPENDITURES:</b>            |                 |                 |                 |                           |                           |
| JUDICIAL ADMINISTRATION         | 8,764           | 9,903           | 9,570           | 13,900                    | 13,900                    |
| TRANSFERS OUT                   | 1,450           | 1,492           | 1,354           | 1,631                     | 1,631                     |
| <b>TOTAL EXPENDITURES</b>       | <b>10,214</b>   | <b>11,395</b>   | <b>10,924</b>   | <b>15,531</b>             | <b>15,531</b>             |

## VIRGINIA PUBLIC ASSISTANCE FUND BUDGET SUMMARY

|                                 | FY14<br>ACTUALS  | FY15<br>ACTUALS  | FY16<br>ACTUALS  | FY17<br>ADOPTED<br>BUDGET | FY18<br>ADOPTED<br>BUDGET |
|---------------------------------|------------------|------------------|------------------|---------------------------|---------------------------|
| <b>REVENUES:</b>                |                  |                  |                  |                           |                           |
| <b>LOCAL:</b>                   |                  |                  |                  |                           |                           |
| MISCELLANEOUS REVENUE           | 248              | -                | -                | -                         | -                         |
| <b>STATE:</b>                   |                  |                  |                  |                           |                           |
| STATE CATEGORICAL AID           | 860,302          | 913,961          | 940,409          | 1,121,473                 | 1,059,551                 |
| <b>FEDERAL:</b>                 |                  |                  |                  |                           |                           |
| FEDERAL CATEGORICAL AID         | 1,155,828        | 1,220,723        | 1,485,672        | 1,264,692                 | 1,657,247                 |
| <b>OTHER FINANCING SOURCES:</b> |                  |                  |                  |                           |                           |
| TRANSFERS FROM OTHER FUNDS      | 889,573          | 916,784          | 837,957          | 837,957                   | 977,108                   |
| APPROPRIATED FUND BALANCE       | -                | -                | -                | -                         | -                         |
| <b>TOTAL REVENUES</b>           | <b>2,905,951</b> | <b>3,051,468</b> | <b>3,264,039</b> | <b>3,224,122</b>          | <b>3,693,906</b>          |
| <b>EXPENDITURES:</b>            |                  |                  |                  |                           |                           |
| HEALTH & WELFARE                | 2,970,694        | 3,020,042        | 3,152,007        | 3,224,122                 | 3,693,906                 |
| TRANSFERS OUT                   | -                | -                | 134,074          | -                         | -                         |
| <b>TOTAL EXPENDITURES</b>       | <b>2,970,694</b> | <b>3,020,042</b> | <b>3,286,081</b> | <b>3,224,122</b>          | <b>3,693,906</b>          |

## COUNTY CAPITAL PROJECT FUND BUDGET SUMMARY

|                                 | FY14<br>ACTUALS  | FY15<br>ACTUALS  | FY16<br>ACTUALS  | FY17<br>ADOPTED<br>BUDGET | FY18<br>ADOPTED<br>BUDGET |
|---------------------------------|------------------|------------------|------------------|---------------------------|---------------------------|
| <b>REVENUES:</b>                |                  |                  |                  |                           |                           |
| <b>LOCAL:</b>                   |                  |                  |                  |                           |                           |
| USE OF MONEY & PROPERTY         | -                | 25               | -                | -                         | -                         |
| MISCELLANEOUS REVENUE           | 62,725           | -                | -                | -                         | -                         |
| <b>STATE:</b>                   |                  |                  |                  |                           |                           |
| STATE CATEGORICAL AID           | 259,802          | 151,597          | 88,320           | 123,300                   | 5,292                     |
| <b>FEDERAL:</b>                 |                  |                  |                  |                           |                           |
| FEDERAL CATEGORICAL AID         | -                | -                | -                | 1,010,000                 | 1,010,000                 |
| <b>OTHER FINANCING SOURCES:</b> |                  |                  |                  |                           |                           |
| PROCEEDS FROM DEBT ISSUANCE     | 56,207           | 494,870          | -                | 307,500                   | -                         |
| TRANSFERS FROM OTHER FUNDS      | 1,253,082        | 1,650,323        | 3,723,177        | 1,273,491                 | 1,166,554                 |
| APPROPRIATED FUND BALANCE       | -                | -                | -                | 175,000                   | 807,500                   |
| <b>TOTAL REVENUES</b>           | <b>1,631,815</b> | <b>2,296,815</b> | <b>3,811,496</b> | <b>2,889,291</b>          | <b>2,989,346</b>          |
| <b>EXPENDITURES:</b>            |                  |                  |                  |                           |                           |
| CAPITAL OUTLAY                  | 941,386          | 2,112,667        | 1,690,137        | 2,889,291                 | 2,989,346                 |
| TRANSFERS OUT                   | 404,113          | 284,232          | 1,080,292        | -                         | -                         |
| <b>TOTAL EXPENDITURES</b>       | <b>1,345,500</b> | <b>2,396,899</b> | <b>2,770,429</b> | <b>2,889,291</b>          | <b>2,989,346</b>          |

## DEBT SERVICE FUND BUDGET SUMMARY

|                                 | FY14<br>ACTUALS  | FY15<br>ACTUALS  | FY16<br>ACTUALS  | FY17<br>ADOPTED<br>BUDGET | FY18<br>ADOPTED<br>BUDGET |
|---------------------------------|------------------|------------------|------------------|---------------------------|---------------------------|
| <b>REVENUES:</b>                |                  |                  |                  |                           |                           |
| <b>OTHER FINANCING SOURCES:</b> |                  |                  |                  |                           |                           |
| TRANSFERS FROM OTHER FUNDS      | 9,460,305        | 9,190,578        | 9,043,471        | 9,204,743                 | 9,144,999                 |
| APPROPRIATED FUND BALANCE       | -                | -                | -                | -                         | 934,168                   |
| <b>TOTAL REVENUES</b>           | <b>9,460,305</b> | <b>9,190,578</b> | <b>9,043,471</b> | <b>9,204,743</b>          | <b>10,079,167</b>         |
| <b>EXPENDITURES:</b>            |                  |                  |                  |                           |                           |
| COUNTY DEBT SERVICE             | 2,759,659        | 2,641,570        | 2,700,229        | 2,984,239                 | 3,917,527                 |
| SCHOOLS DEBT SERVICE            | 6,700,646        | 6,534,957        | 6,357,294        | 6,220,504                 | 6,161,640                 |
| <b>TOTAL EXPENDITURES</b>       | <b>9,460,305</b> | <b>9,176,527</b> | <b>9,057,523</b> | <b>9,204,743</b>          | <b>10,079,167</b>         |

## AIRPORT FUND BUDGET SUMMARY

|                                 | FY14<br>ACTUALS  | FY15<br>ACTUALS | FY16<br>ACTUALS | FY17<br>ADOPTED<br>BUDGET | FY18<br>ADOPTED<br>BUDGET |
|---------------------------------|------------------|-----------------|-----------------|---------------------------|---------------------------|
| <b>REVENUES:</b>                |                  |                 |                 |                           |                           |
| <b>LOCAL:</b>                   |                  |                 |                 |                           |                           |
| USE OF MONEY & PROPERTY         | 48,395           | 50,423          | 47,228          | 39,940                    | 39,940                    |
| CHARGES FOR SERVICE             | 380,994          | 328,670         | 259,071         | 420,000                   | 360,000                   |
| MISCELLANEOUS REVENUE           | -                | 5,897           | 1,229           | -                         | -                         |
| <b>STATE:</b>                   |                  |                 |                 |                           |                           |
| STATE CATEGORICAL AID           | 316,691          | 169,368         | 8,721           | 120,025                   | 56,400                    |
| <b>FEDERAL:</b>                 |                  |                 |                 |                           |                           |
| FEDERAL CATEGORICAL AID         | 236,933          | 128,700         | 22,144          | 315,000                   | 634,500                   |
| <b>OTHER FINANCING SOURCES:</b> |                  |                 |                 |                           |                           |
| TRANSFERS FROM OTHER FUNDS      | 210,502          | 152,566         | 98,250          | 133,241                   | 119,762                   |
| APPROPRIATED FUND BALANCE       | -                | -               | -               | 165,000                   | 5,000                     |
| <b>TOTAL REVENUES</b>           | <b>1,193,515</b> | <b>835,623</b>  | <b>436,643</b>  | <b>1,193,206</b>          | <b>1,215,602</b>          |
| <b>EXPENDITURES:</b>            |                  |                 |                 |                           |                           |
| AIRPORT OPERATIONS              | 552,138          | 443,350         | 369,164         | 568,706                   | 510,602                   |
| CAPITAL OUTLAY                  | 1,061,137        | 429,349         | 408,393         | 624,500                   | 705,000                   |
| <b>TOTAL EXPENDITURES</b>       | <b>1,613,275</b> | <b>872,700</b>  | <b>777,557</b>  | <b>1,193,206</b>          | <b>1,215,602</b>          |

## LANDFILL FUND BUDGET SUMMARY

|                                 | FY14<br>ACTUALS  | FY15<br>ACTUALS  | FY16<br>ACTUALS  | FY17<br>ADOPTED<br>BUDGET | FY18<br>ADOPTED<br>BUDGET |
|---------------------------------|------------------|------------------|------------------|---------------------------|---------------------------|
| <b>REVENUES:</b>                |                  |                  |                  |                           |                           |
| <b>LOCAL:</b>                   |                  |                  |                  |                           |                           |
| CHARGES FOR SERVICE             | 367,048          | 344,069          | 386,611          | 365,000                   | 365,000                   |
| MISCELLANEOUS REVENUE           | -                | 2,121            | 6,542            | -                         | -                         |
| <b>STATE:</b>                   |                  |                  |                  |                           |                           |
| STATE CATEGORICAL AID           | 9,115            | 8,978            | 9,207            | 9,207                     | 9,207                     |
| <b>FEDERAL:</b>                 |                  |                  |                  |                           |                           |
| FEDERAL CATEGORICAL AID         |                  |                  |                  |                           |                           |
| <b>OTHER FINANCING SOURCES:</b> |                  |                  |                  |                           |                           |
| TRANSFERS FROM OTHER FUNDS      | 1,824,390        | 2,315,380        | 2,015,761        | 2,005,191                 | 2,056,385                 |
| APPROPRIATED FUND BALANCE       | -                | -                | -                | -                         | 250,000                   |
| <b>TOTAL REVENUES</b>           | <b>2,200,553</b> | <b>2,670,548</b> | <b>2,418,120</b> | <b>2,379,398</b>          | <b>2,680,592</b>          |
| <b>EXPENDITURES:</b>            |                  |                  |                  |                           |                           |
| LANDFILL OPERATIONS             | 2,471,933        | 2,115,046        | 2,194,743        | 2,215,762                 | 2,187,456                 |
| CAPITAL OUTLAY                  | 218,524          | 775,849          | 215,617          | 163,636                   | 493,136                   |
| <b>TOTAL EXPENDITURES</b>       | <b>2,690,457</b> | <b>2,890,894</b> | <b>2,410,360</b> | <b>2,379,398</b>          | <b>2,680,592</b>          |

## MEDICAL INSURANCE FUND BUDGET SUMMARY

|                               | <b>FY14<br/>ACTUALS</b> | <b>FY15<br/>ACTUALS</b> | <b>FY16<br/>ACTUALS</b> | <b>FY17<br/>ADOPTED<br/>BUDGET</b> | <b>FY18<br/>ADOPTED<br/>BUDGET</b> |
|-------------------------------|-------------------------|-------------------------|-------------------------|------------------------------------|------------------------------------|
| <b>REVENUES:</b>              |                         |                         |                         |                                    |                                    |
| <b>LOCAL:</b>                 |                         |                         |                         |                                    |                                    |
| CHARGES FOR SERVICE           | 4,571,976               | 7,326,354               | 7,267,880               | 7,892,683                          | 8,149,202                          |
| <b>TOTAL REVENUES</b>         | <b>4,571,976</b>        | <b>7,326,354</b>        | <b>7,267,880</b>        | <b>7,892,683</b>                   | <b>8,149,202</b>                   |
| <b>EXPENDITURES:</b>          |                         |                         |                         |                                    |                                    |
| ADMINISTRATIVE FEES & CHARGES | 1,046,788               | 987,555                 | 916,769                 | 1,209,177                          | 942,461                            |
| CLAIMS                        | 2,267,732               | 6,286,893               | 6,334,680               | 6,683,506                          | 7,206,741                          |
| <b>TOTAL EXPENDITURES</b>     | <b>3,314,519</b>        | <b>7,274,448</b>        | <b>7,251,449</b>        | <b>7,892,683</b>                   | <b>8,149,202</b>                   |

## SCHOOL OPERATING FUND BUDGET SUMMARY

|                                 | FY14<br>ACTUALS   | FY15<br>ACTUALS   | FY16<br>ACTUALS   | FY17<br>ADOPTED<br>BUDGET | FY18<br>ADOPTED<br>BUDGET |
|---------------------------------|-------------------|-------------------|-------------------|---------------------------|---------------------------|
| <b>REVENUES:</b>                |                   |                   |                   |                           |                           |
| <b>LOCAL:</b>                   |                   |                   |                   |                           |                           |
| OTHER LOCAL FUNDS               | 174,774           | 210,937           | 891,742           | 1,121,760                 | 1,101,619                 |
| <b>STATE:</b>                   |                   |                   |                   |                           |                           |
| STATE CATEGORICAL AID           | 24,490,223        | 26,172,271        | 26,188,945        | 26,935,587                | 27,577,644                |
| <b>FEDERAL:</b>                 |                   |                   |                   |                           |                           |
| FEDERAL CATEGORICAL AID         | 1,884,051         | 2,389,504         | 2,437,317         | 2,100,104                 | 2,248,833                 |
| <b>OTHER FINANCING SOURCES:</b> |                   |                   |                   |                           |                           |
| PROCEEDS FROM DEBT ISSUANCE     | -                 | -                 | 1,259,830         | -                         | -                         |
| TRANSFERS FROM OTHER FUNDS      | 19,201,455        | 20,086,846        | 21,512,600        | 21,155,416                | 21,270,036                |
| <b>TOTAL REVENUES</b>           | <b>45,750,504</b> | <b>48,859,559</b> | <b>52,290,434</b> | <b>51,312,867</b>         | <b>52,198,132</b>         |
| <b>EXPENDITURES:</b>            |                   |                   |                   |                           |                           |
| EDUCATION                       | 49,723,762        | 47,578,740        | 49,202,573        | 50,787,021                | 51,672,286                |
| TRANSFERS OUT                   | 470,654           | 487,247           | 1,706,430         | 525,846                   | 525,846                   |
| DEBT SERVICE                    | 230,549           | 799,857           | 671,141           | -                         | -                         |
| <b>TOTAL EXPENDITURES</b>       | <b>50,424,965</b> | <b>48,865,844</b> | <b>51,580,144</b> | <b>51,312,867</b>         | <b>52,198,132</b>         |

## OTHER SCHOOL OPERATING FUNDS BUDGET SUMMARY

|                                 | FY14<br>ACTUALS  | FY15<br>ACTUALS  | FY16<br>ACTUALS  | FY17<br>ADOPTED<br>BUDGET | FY18<br>ADOPTED<br>BUDGET |
|---------------------------------|------------------|------------------|------------------|---------------------------|---------------------------|
| <b>REVENUES:</b>                |                  |                  |                  |                           |                           |
| <b>LOCAL:</b>                   |                  |                  |                  |                           |                           |
| USE OF MONEY & PROPERTY         | 58               | 153              | 233              | -                         | -                         |
| CHARGES FOR SERVICE             | 622,009          | 633,532          | 1,070,810        | 1,051,989                 | 1,081,287                 |
| <b>STATE:</b>                   |                  |                  |                  |                           |                           |
| STATE CATEGORICAL AID           | 294,620          | 368,742          | 180,205          | 140,798                   | 132,950                   |
| <b>FEDERAL:</b>                 |                  |                  |                  |                           |                           |
| FEDERAL CATEGORICAL AID         | 2,477,819        | 2,830,577        | 3,063,906        | 2,790,897                 | 3,039,415                 |
| <b>OTHER FINANCING SOURCES:</b> |                  |                  |                  |                           |                           |
| TRANSFERS FROM OTHER FUNDS      | 470,654          | 487,247          | 441,362          | 525,846                   | 525,846                   |
| <b>TOTAL REVENUES</b>           | <b>3,865,160</b> | <b>4,320,251</b> | <b>4,756,516</b> | <b>4,509,530</b>          | <b>4,779,498</b>          |
| <b>EXPENDITURES:</b>            |                  |                  |                  |                           |                           |
| EDUCATION                       | 4,410,769        | 3,930,417        | 4,327,675        | 4,509,530                 | 4,779,498                 |
| <b>TOTAL EXPENDITURES</b>       | <b>4,410,769</b> | <b>3,930,417</b> | <b>4,327,675</b> | <b>4,509,530</b>          | <b>4,779,498</b>          |

## SCHOOL CAPITAL FUND BUDGET SUMMARY

|                                 | FY14<br>ACTUALS | FY15<br>ACTUALS | FY16<br>ACTUALS  | FY17<br>ADOPTED<br>BUDGET | FY18<br>ADOPTED<br>BUDGET |
|---------------------------------|-----------------|-----------------|------------------|---------------------------|---------------------------|
| <b>REVENUES:</b>                |                 |                 |                  |                           |                           |
| <b>OTHER FINANCING SOURCES:</b> |                 |                 |                  |                           |                           |
| TRANSFERS FROM OTHER FUNDS      | -               | -               | 1,265,068        | 698,000                   | 567,000                   |
| <b>TOTAL REVENUES</b>           | -               | -               | <b>1,265,068</b> | <b>698,000</b>            | <b>567,000</b>            |
| <b>EXPENDITURES:</b>            |                 |                 |                  |                           |                           |
| CAPITAL OUTLAY                  | -               | -               | -                | 698,000                   | 567,000                   |
| <b>TOTAL EXPENDITURES</b>       | -               | -               | -                | <b>698,000</b>            | <b>567,000</b>            |

## MULTI-YEAR PROJECTIONS

Each year, as one of the initial steps in the County's budget process, a financial forecast for the next five budget years is prepared using a combination of statistical forecasting techniques, regional economic data and local government operational experience. The purpose of the forecast is to serve as a starting point for budget discussions which will take place according to the adopted budget calendar. It provides the first, very preliminary, view at the County's financial position based on current revenues and expenditures and a set of specific assumptions.

In preparing the forecast, the success of the previous year's revenue and expenditure forecasts are compared and cross-checked against the actual audited financial statements to see if refinements need to be made to the basic model. Should any changes be required, they are made and refined forecasts are run for the upcoming fiscal year.

The revised estimates are cross-checked a second time against a variety of forecasted economic data with special emphasis on the consumer price index, local population, retail sales, building and construction activity data, employment, wages, interest rates and federal/state funding to ensure the forecast is still consistent with future economic expectations. Continuing refinements are made as required as the budget is prepared.

Assumptions in the financial forecast comply with the Board of Supervisors adopted financial policies and guidelines and support the adopted vision and biennial priorities outlined in the budget message. Capital projects and debt service expenditures are incorporated in the forecast as shown in the most recent Capital Improvements Plan. These estimates comply with the Board's adopted debt policies and with the minimum investment in capital as outlined in the Board's capital improvement plan and budget policy. Preparation of the forecast is also informed by the Board's adopted policy on tax revenue generation and the use of reserves.

Estimated debt service for the 2016 bonds and other anticipated future debt has been incorporated into the forecast. The use of \$3,746,555 in excess General Fund reserves for a combination of pay-as-you-go capital projects and debt service is also included in the forecast in accordance with a proposal by the County's financial advisors. These capital projects and the related estimated debt service have been identified and included in the forecast, but are still subject to the Board's approval at later dates.

The projected capital projects are expected to impact operational budgets as well. The County's new Public Safety Facility is expected to be completed during FY20 and will increase utility costs and require additional custodial and maintenance staff. This project creates new square footage that will not be eliminated elsewhere, as that space will be repurposed for other departments to address additional space needs. A new front-load waste collection truck will be purchased in FY18, however the existing fleet will not be reduced. This will mean the operational budget must increase for the additional insurance and maintenance costs. Fuel is not expected to increase significantly because one older

vehicle will become a back-up vehicle for the fleet. Other significant forecast assumptions are discussed below.

## **Revenues**

For purposes of the forecast, all property tax revenue estimates are calculated at the current applicable tax rate. Assessed values for real estate are projected with 1% growth in each year as the real estate market continues its recovery.

Based on historical growth, regular Personal Property Taxes (includes automobiles), Boats and RVs are projected with a growth rate of 2.5% annually. Most other categories of personal property such as Business Personal Property, Machinery & Tools, and Merchant's Capital taxes are forecasted with 1% growth annually. Revenues from tax penalties and interest have also been adjusted based on actual collections in recent years, with a growth rate of 1% for future years.

Based on actual revenue collections for FY16 and first quarter collections for FY17, annual growth of 5% is forecasted in the other local taxes category. Permits, Privilege Licenses, Fines and Forfeiture revenues are estimated using an annual growth rate of 2%, as are future CSA reimbursements. Most state revenues, including reimbursements from the Compensation Board are estimated at 1% increases annually. The State Communications Sales and Use Tax, however, is estimated with decreases of 2.5% annually due to changes within the telecommunications industry which have resulted in a decline in this revenue stream. Charges for Service revenues are generally estimated with 1% annual increases, however Childcare revenues are estimated at 2% increases in order to continue to cover operating expenses for the programs.

## **Expenditures**

Generally, expenditures are projected based on FY17 budgeted amounts and current service levels and programs. Salaries and Wages for FY18 and each year thereafter are estimated based on a 2% annual market wage maintenance adjustment. VRS and Group Life rates for FY18 are based on the rates adopted by the General Assembly for FY17 and FY18. The 2014 VRS actuarial study reflects modest rate declines in future years, however for this forecast, VRS and group life rates have been held constant for the five-year period. The projected decrease in rates is due to improved estimated investment earnings on the statewide portfolio which may or may not materialize. Most employee benefits are estimated at a rate of 2% per year with the exception of health insurance and line of duty benefits which are estimated using annual increases of 5% and 5.6% respectively. Because there was a decrease in the required health insurance contribution rates after the FY17 budget was adopted, the increase in budgeted rates for FY18 is estimated at only 3%. Only currently funded positions are included in the forecast and no new positions were added.

Most operating expenses are estimated at increases ranging from 1% to 3%, however medical supplies are estimated using an increase of 5%. Contracted landfill operations are estimated at current rates until FY20 at which time the contract will be re-

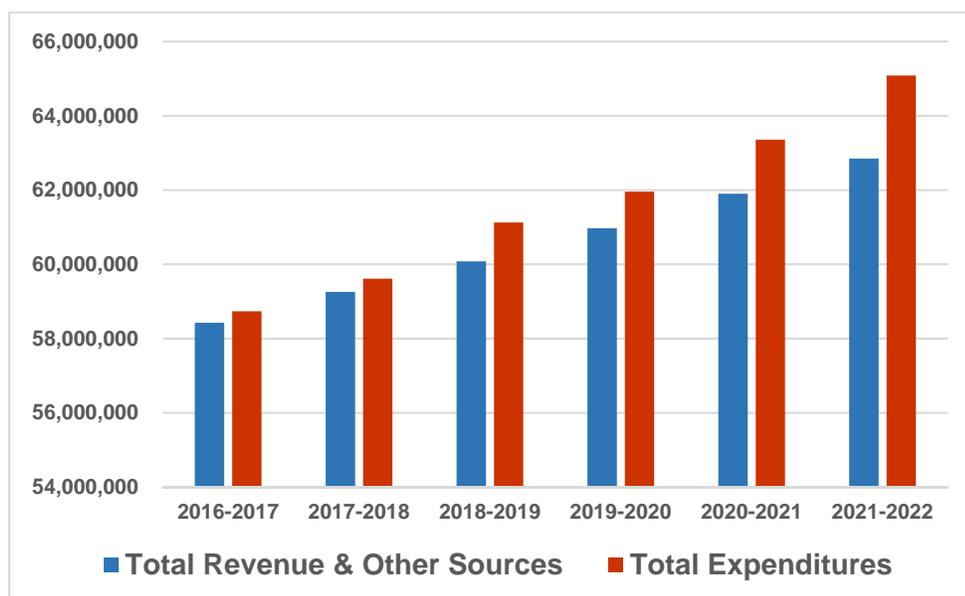
negotiated. An increase of 5% is included at that time. Contributions to external entities are generally included at annual increases of 1%. The contribution for the Juvenile Detention Center is included at the proposed budgeted level for FY18 with 3% increases thereafter. The contribution for the Central Virginia Regional Jail is included with 3% estimated annual increases. FY18 expenditures for the Children’s Services Act (CSA) program were adjusted based on FY16 actual expenses (an increase of 9.8% over the FY17 Adopted Budget) and increased by 2% for each additional year.

Debt Service expenditures are included according to the existing debt service schedule and the proposed debt included in the FY18-FY22 Capital Improvements Plan (CIP). General Fund transfers to the Capital Project Fund, the Airport Fund and the Landfill Fund include funding at levels that include the capital outlay and debt proposed in the Capital Improvements Plan.

Contributions to Orange County Public Schools have been estimated with an increase of 2.67% for FY18 and each year thereafter. This increase represents \$564,850 for operations in FY18. School capital expenditures of \$567,000 are included for FY18 in the transfer to the School Capital Projects Fund. The total of \$567,000 continues throughout the five-year planning period.

A summary of the detailed forecast for General Fund revenues and expenditures reflects a gap between the two. For illustration and to give a sense of scale, the gap is also expressed as a number of cents on the real estate tax rate. The gap between revenues and expenditures reflects continued pressure on the General Fund budget as the growth of expenditures is expected to exceed revenue growth. Additional expenditure reductions, efficiency measures and potential revenue sources are being identified and evaluated by the Board of Supervisors based on the impact to service delivery.

Following is a chart and the table summarizing the General Fund Revenue and Expenditure projections:



# MULTI-YEAR PROJECTIONS

## Five-Year General Fund Forecast December 6, 2016

|  | 2016-2017<br>Budget | 2017-2018<br>Forecast | 2018-2019<br>Forecast | 2019-2020<br>Forecast | 2020-2021<br>Forecast | 2021-2022<br>Forecast |
|--|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Revenue:</b>                                      |                     |                       |                       |                       |                       |                       |
| General Property Taxes                               | 40,119,568          | 40,883,437            | 41,402,604            | 41,929,721            | 42,464,936            | 43,008,402            |
| Other Local Taxes                                    | 5,735,695           | 6,022,480             | 6,323,604             | 6,639,784             | 6,971,773             | 7,320,362             |
| Permits, Fees, License                               | 334,538             | 341,229               | 348,053               | 355,014               | 362,115               | 369,357               |
| Fines and Forfeitures                                | 162,500             | 165,750               | 169,065               | 172,446               | 175,895               | 179,413               |
| Use of Money and Property                            | 122,395             | 122,395               | 122,395               | 122,395               | 122,395               | 122,395               |
| Charges for Service                                  | 1,948,009           | 1,970,918             | 1,994,090             | 2,017,563             | 2,041,342             | 2,065,430             |
| Miscellaneous Revenue                                | 382,210             | 382,210               | 382,210               | 382,210               | 382,210               | 382,210               |
| Recovered Costs                                      | 1,539,744           | 1,319,747             | 1,320,769             | 1,316,156             | 1,323,588             | 1,320,756             |
| State Aid  | 8,063,514           | 8,034,324             | 8,002,021             | 8,020,251             | 8,040,008             | 8,061,280             |
| Federal Grants                                       | 13,550              | 13,686                | 13,822                | 13,961                | 14,100                | 14,241                |
| Transfer In from Other Funds                         | 1,631               | 1,663                 | 1,697                 | 1,731                 | 1,765                 | 1,801                 |
| Other  | -                   | -                     | -                     | -                     | -                     | -                     |
| <b>Total Revenue &amp; Other Sources</b>             | <b>58,423,354</b>   | <b>59,257,839</b>     | <b>60,080,330</b>     | <b>60,971,232</b>     | <b>61,900,127</b>     | <b>62,845,647</b>     |
| <b>Expenditures</b>                                  |                     |                       |                       |                       |                       |                       |
| General Administration                               | 3,286,165           | 3,349,486             | 3,407,429             | 3,466,695             | 3,527,325             | 3,589,360             |
| Judicial Administration                              | 1,707,093           | 1,708,129             | 1,744,908             | 1,782,593             | 1,821,214             | 1,860,797             |
| Public Safety  | 11,423,224          | 11,686,744            | 11,942,353            | 12,204,759            | 12,474,183            | 12,750,852            |
| Public Works, Airport, Landfill                      | 3,056,439           | 3,170,961             | 3,271,134             | 3,244,000             | 3,552,520             | 3,621,064             |
| Health & Welfare                                     | 3,840,594           | 4,053,926             | 4,150,551             | 4,243,484             | 4,341,794             | 4,442,546             |
| Education  | 21,165,722          | 21,730,675            | 22,310,710            | 22,906,230            | 23,517,650            | 24,145,392            |
| Parks, Recreation & Culture                          | 1,271,657           | 1,303,194             | 1,326,317             | 1,349,937             | 1,374,066             | 1,398,718             |
| Community Development                                | 1,267,876           | 1,287,803             | 1,310,281             | 1,333,230             | 1,356,664             | 1,380,595             |
| Debt Service Fund                                    | 9,204,743           | 9,149,550             | 9,189,408             | 9,049,823             | 9,213,160             | 9,428,618             |
| Capital Projects Fund                                | 1,971,491           | 1,627,218             | 1,912,047             | 1,800,016             | 1,588,847             | 1,861,979             |
| Non-Departmental                                     | 539,350             | 545,018               | 558,934               | 573,418               | 588,487               | 604,176               |
| <b>Total Expenditures</b>                            | <b>58,734,354</b>   | <b>59,612,704</b>     | <b>61,124,072</b>     | <b>61,954,185</b>     | <b>63,355,910</b>     | <b>65,084,097</b>     |
| Budgeted Use of Fund Balance                         | (311,000)           | -                     | -                     | -                     | -                     | -                     |
| <b>Difference*</b>                                   | <b>-</b>            | <b>(354,865)</b>      | <b>(1,043,742)</b>    | <b>(982,953)</b>      | <b>(1,455,783)</b>    | <b>(2,238,450)</b>    |
| One cent of real estate taxes equals                 | 372,183             | 376,854               | 380,623               | 384,429               | 388,273               | 392,156               |
| Difference expressed as change in<br>real estate tax | -                   | 0.94                  | 2.74                  | 2.56                  | 3.75                  | 5.71                  |

\* To be funded by expenditure reductions or additional revenue.

## GENERAL FUND REVENUES

There are many factors used to assess and monitor financial condition. One of the primary factors influencing financial condition is revenue. The following revenue analysis provides one part of the financial picture for determining the County's overall financial condition. Under ideal conditions, revenues grow at a rate equal to or greater than inflation and expenditures, and should be flexible to allow for adjustments to changing conditions. The Orange County Board of Supervisors has adopted formal financial policies with a stated philosophy of providing appropriately scaled services and programs that are funded at levels to sufficiently meet the needs and expectations of its citizens *consistent with the revenues and economic capacity of the County.*

One of the largest constraints in Orange County's budget development is the lack of alternative revenue sources that are allowed under the Code of Virginia. Because Virginia is a Dillon Rule state, localities must have specific authorization to perform activities in the Code before they can engage in those activities. This makes it particularly difficult to find creative ways to generate new revenue. The section that follows is an analysis of some of the most important revenue streams in the County's budget.

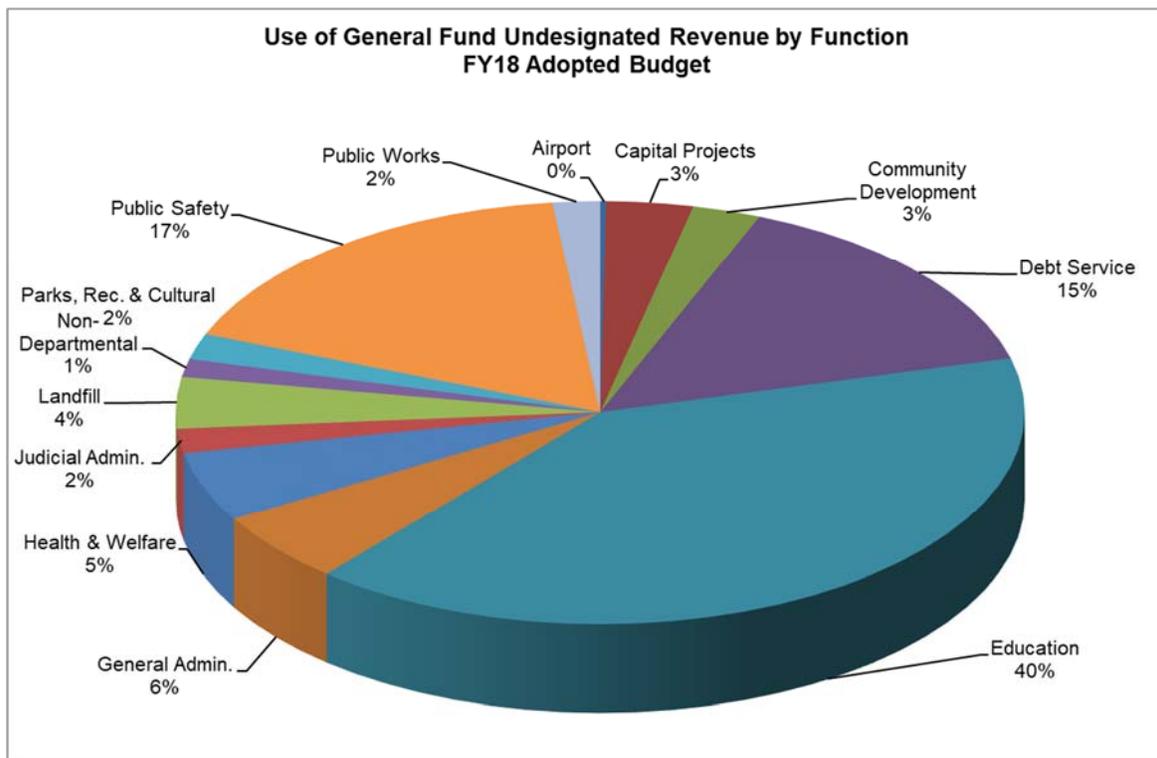
Estimates for General Fund revenues (excluding other financing sources such as transfers in, debt proceeds and the use of fund balance) for FY18 have increased by \$1,845,898. The largest increases are expected in property tax revenue (\$966,669) and other local taxes (\$536,785). For all charts in this section, the revenues shown for 2017 and 2018 are based on budget estimates; all other years are actual collections.

Many General Fund revenues are designated to fund related programs; for instance, Building Permit revenue is used to offset the expenses of the Building Inspection department; similarly, most grant revenue is designated for a particular project or program. In order to more accurately depict the sources of funding for each program, each departmental page in the budget document reflects its revenue sources, distinguishing program generated (or otherwise designated) revenues from undesignated General Fund revenues. *Undesignated* General Fund revenues make up approximately 86% of *total* General Fund revenues and are derived from the following categories.

### Undesignated General Fund Revenues

| ACCOUNT DESCRIPTION                            | FY15              | FY16              | FY17              | FY18              |
|--|-------------------|-------------------|-------------------|-------------------|
|  | Actual<br>Amount  | Actual<br>Amount  | Adopted<br>Budget | Adopted<br>Budget |
| General Property Taxes                         | 39,557,361        | 40,102,728        | 40,119,568        | 41,086,237        |
| Other Local Taxes                              | 4,786,903         | 5,098,954         | 5,735,695         | 6,272,480         |
| Use of Money & Property                        | 111,488           | 128,178           | 121,695           | 121,695           |
| Miscellaneous                                  | 43,521            | 381,257           | 256,500           | 256,500           |
| Recovered Costs                                | 53,000            | 107,359           | 25,000            | 25,000            |
| State Aid (Non-Categorical)                    | 4,021,202         | 3,990,146         | 4,289,573         | 4,159,099         |
| Federal Aid (Pymt. In Lieu)                    | 13,550            | 14,883            | 13,550            | 13,686            |
| Appropriated Fund Balance (Reserves)           | -                 | -                 | 311,000           | 648,072           |
| <b>Total General Fund Undesignated Revenue</b> | <b>48,587,025</b> | <b>49,823,505</b> | <b>50,872,581</b> | <b>52,582,769</b> |

The use of undesignated General Fund revenues is a primary focus for the Board's budget deliberations each year. For FY18, the following chart depicts the adopted budget's distribution of undesignated General Fund revenues.

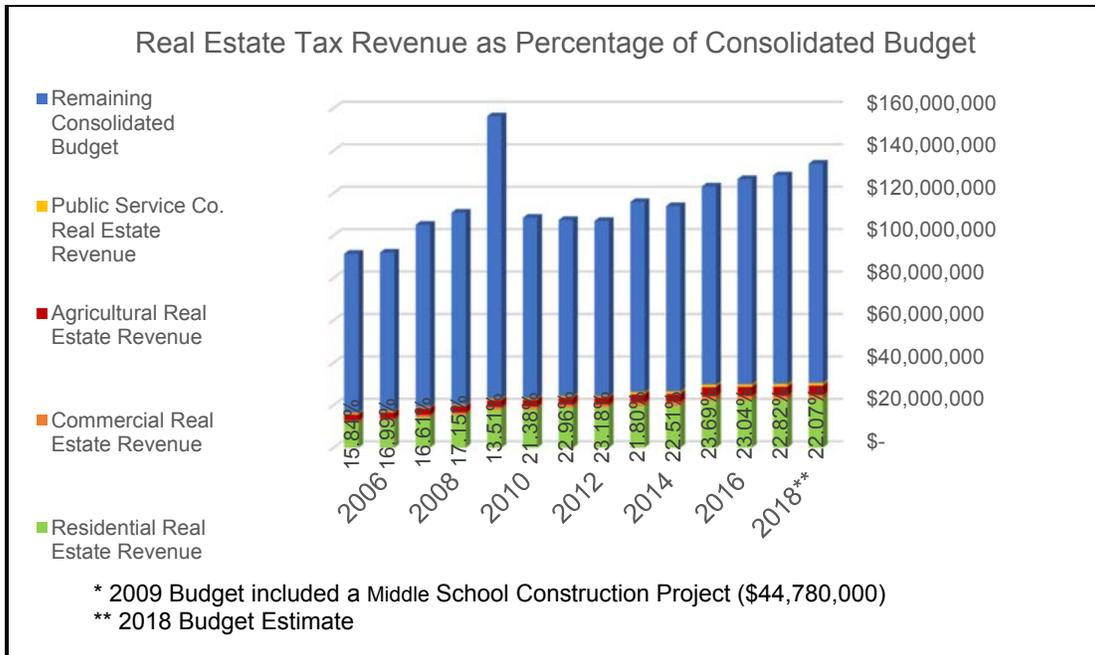


## General Property Taxes

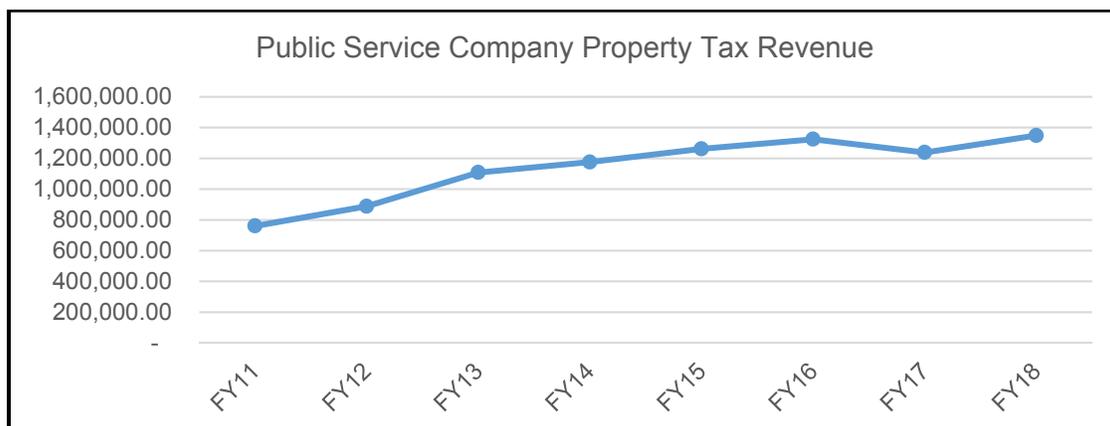
**Real Estate Property Tax. (§58.1-3200 – 58.1-3389) (\$.804/\$100 value).** The Code of Virginia authorizes localities to levy taxes on *real property* consisting of land as well as any buildings and improvements located thereon. The Code requires all general reassessments of real property be at 100% of market value. There is no restriction on the tax rate that may be imposed. In Orange County, general reassessments are normally conducted every four years by a contracted professional appraisal firm. However, by a majority vote of the Board of Supervisors, Virginia Code §58.1-3252 allows intervals every five or six years for counties with populations less than 50,000.

The Orange County Board of Supervisors has adopted a tax revenue generation policy which states their overall objective is to raise taxes only when the County must meet legal mandates, fund specific capital projects, or when a revenue source is significantly diminished or lost. It also states that the Board's priority is to expand the County's economy as a growing source of tax revenue to lessen the tax burden on residential real estate, which at the time of policy adoption, stood at 24% of the total consolidated annual budget. In the FY18 Adopted Budget, residential real estate revenue supports only 22% of the total consolidated budget.

In general, the real estate property tax produces by far the most revenue at 72% of total property tax revenue or \$29,693,759 for the current year. A one cent change in the tax rate produces \$380,623 in additional revenue which is fourteen times as much as the personal property tax rate.



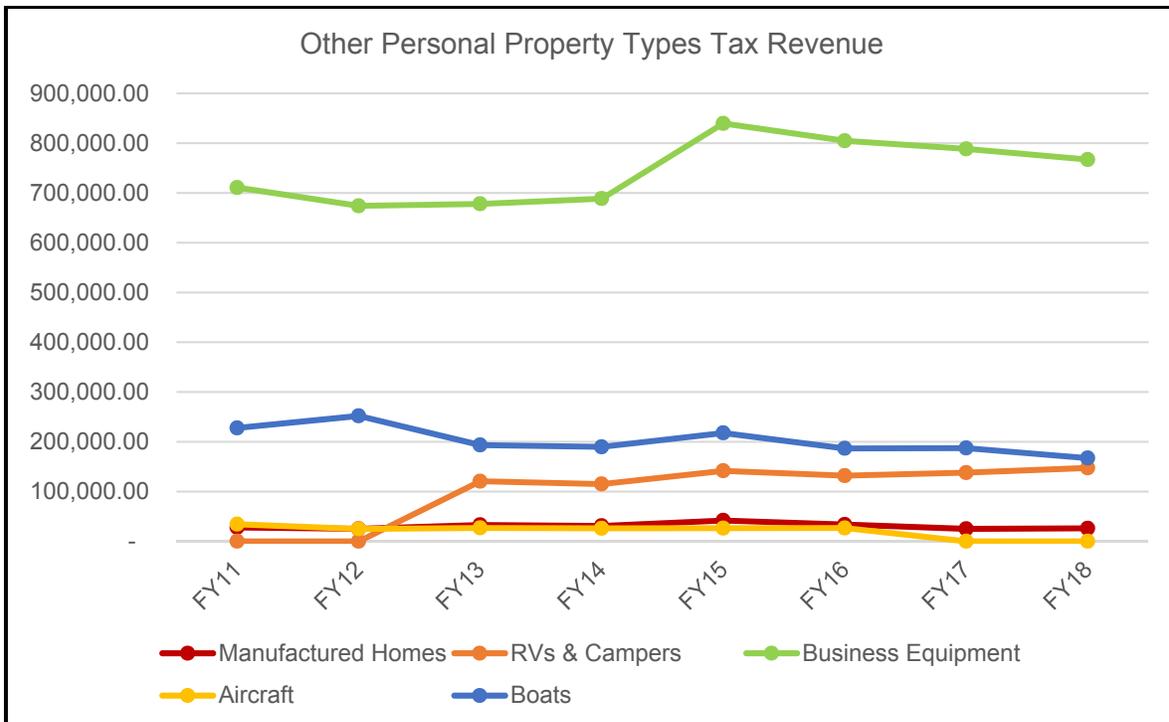
**Public Service Companies Property Tax. (§58.1-2600 – 58.1-2690) (\$.804 and \$3.75/\$100 value).** Public Service Companies consist of electric utilities and cooperatives, gas pipeline distribution and transmission companies, public service water companies, telephone companies, and railroads. The real and personal property owned by these companies is valued by the State Corporation Commission and the Virginia Department of Taxation and reported to the County for local taxation. These values are equalized by applying the local sales-to-assessment ratio for all other real estate in the locality before the regular real estate and personal property local tax rates are applied. In Orange County, the tax is estimated to produce a total of \$1,348,185 in FY18, ninety-nine percent of which is real estate.



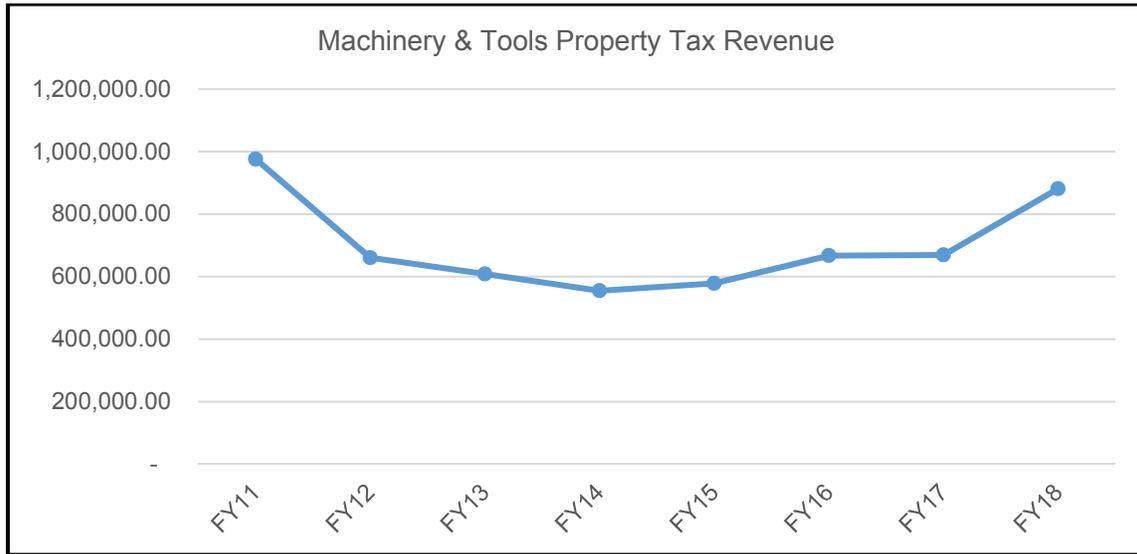
**Personal Property Tax. (§58.1-3500 – 58.1-3521) (\$3.75/\$100 value).** The general personal property tax is the second largest producer of tax revenue for the County. The tax is levied on tangible personal property, primarily vehicles, which are valued based on published market guides (most often National Automobiles Dealers' Association (NADA) *Official Used Car Guide*). For FY18, it is estimated to generate a total of \$7,369,815 in revenue. A one cent increase in the tax rate at current values would produce \$26,498 in additional annual revenue.

As authorized in Virginia Code §58.1-3506, Orange County employs separate classifications and tax rates for the following types of tangible personal property:

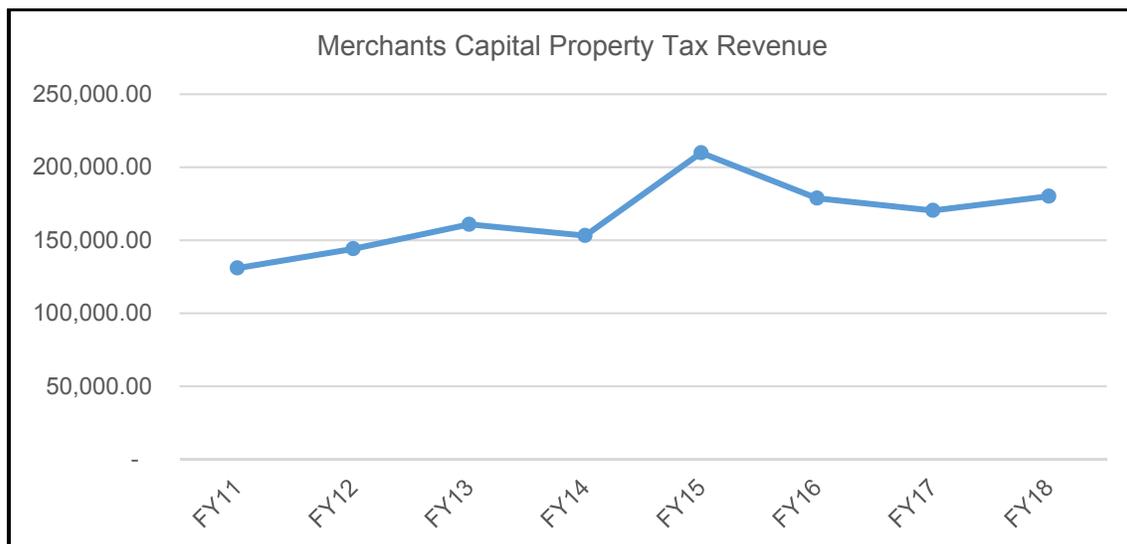
- **Manufactured Homes Property Tax - (\$.804/\$100).** In Orange County, manufactured homes are taxed at the same rate as real property and are estimated to generate \$26,098 in tax revenue for FY18.
- **Business Equipment Property Tax - (\$2.20/\$100).** This tax classification is expected to generate \$767,017 in FY18.
- **Motor Homes, RVs and Campers Property Tax - (\$2.62/\$100).** This tax classification is expected to generate \$147,499 in FY18.
- **Aircraft Property Tax - (\$0.00/\$100).** The property tax on aircraft was eliminated for the 2016 tax year to stimulate economic activity in and around the local airport.
- **Boats Property Tax - (\$2.09/\$100).** This tax classification is expected to generate \$167,197 in FY18.



**Machinery & Tools Property Tax - (§58.1-3507) (\$1.831/\$100).** Virginia Code requires a separate classification for Machinery and Tools used in a manufacturing, mining, water well drilling, processing or reprocessing, radio or television broadcasting, dairy, dry cleaning or laundry business. The rate of tax cannot exceed the rate imposed upon the general class of tangible personal property. In Orange County, this tax is expected to generate \$881,517 in FY18.

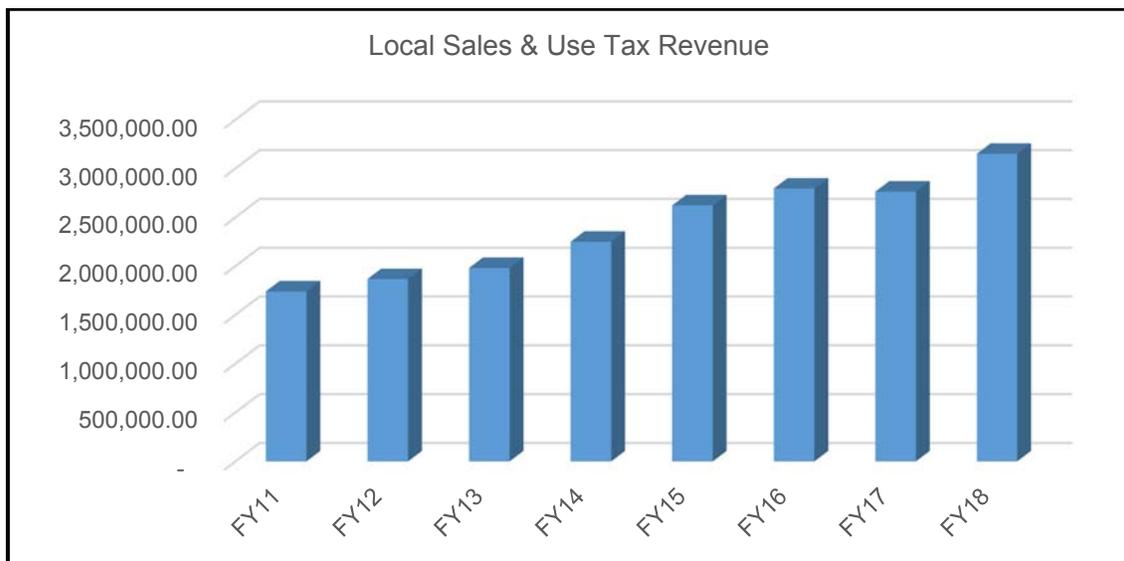


**Merchants Capital Property Tax - (§58.1-3509 & 3510) (\$.40/\$100).** Merchants' capital is defined as follows: Inventory of stock on hand; daily rental vehicles as defined in § 58.1-1735; and all other taxable personal property of any kind whatsoever, except money on hand and on deposit and except tangible personal property not offered for sale as merchandise, which tangible personal property shall be reported and assessed as such. This tax is calculated on the value of retail inventory at December 31<sup>st</sup> each year. In Orange County, it is expected to generate \$180,150 for FY18.



## Other Local Taxes

**Local Sales & Use Tax - (§58.1-605 & 606).** Local sales and use tax is a point of sale tax collected by the merchant and remitted through the Commonwealth of Virginia to the locality based on the locality in which it was collected. Of the 5.3% sales and use tax which is collected on each sale in Orange County, 1% represents the local share and 4.3% is the state share. Of the sales and use tax revenue it receives, the County forwards approximately 9% of the amount to towns located within the County based on the ratio of school-aged population as required by the Virginia Code. One percent (1%) is the maximum local rate allowed by the Code. Of the 4.3% state share, 1.125% is earmarked for education and transferred by the state to the operating fund for Orange County Public Schools based on the County's school-aged population.

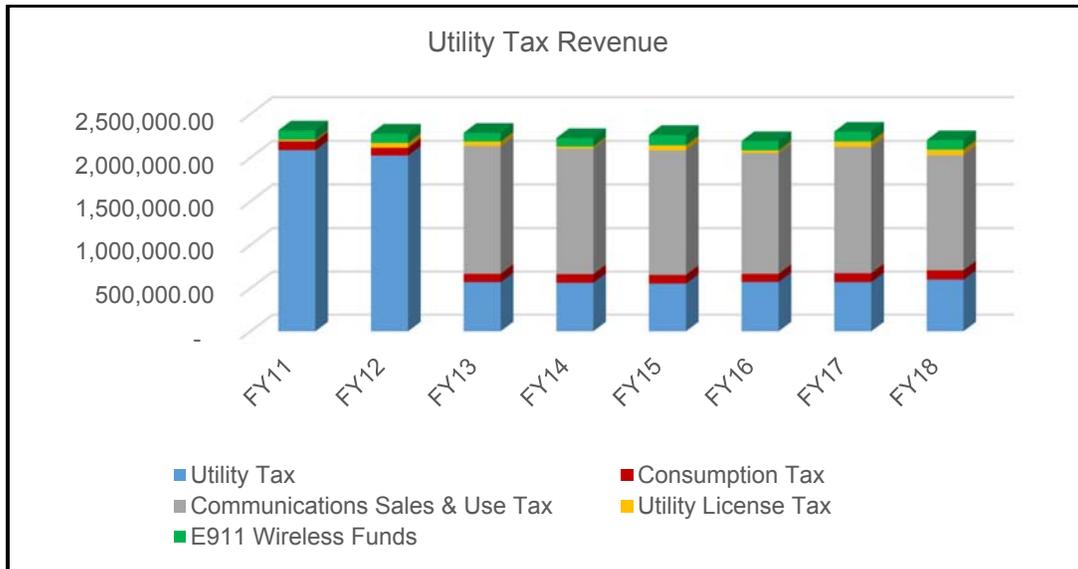


**Consumers Utility tax - (§58.1-3814).** Orange County levies this tax at the maximum allowed by Code, 20% on first \$15 per month on residential electricity. There is no statutory limit on commercial and industrial users and Orange County's current rates are 20% on the first \$75 per month on commercial and industrial users. The consumer utility tax on telephone companies was replaced by the state Communications Sales & Use Tax for which Orange County receives a distribution. The Orange County Consumer Utility Tax generates approximately \$600,000 annually.

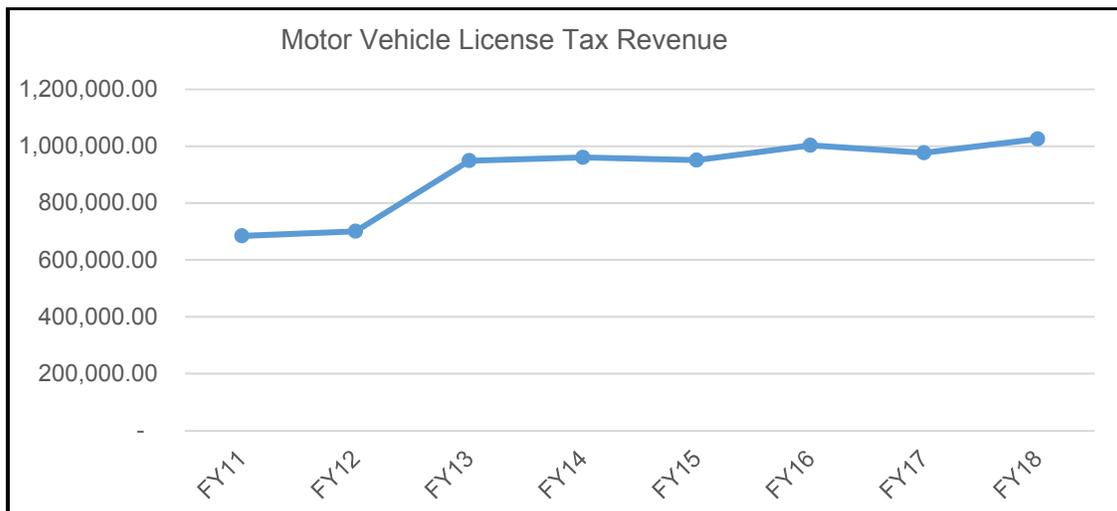
**Consumers Utility Consumption Tax - (§58.1-2900).** Effective January 1, 2001, a tax on consumers of electricity in the Commonwealth replaced the Utility License Tax on electricity (§58.1-3731). The new tax is based on tiers of kilowatt hours delivered by the incumbent distribution utility and used per month. For FY18, the Utility Consumption Tax is estimated to generate \$108,570 in revenue in Orange County. (rates: ≤ 2,500 kWh, \$0.00038, between 2,500 and 50,000 kWh, \$0.00024. > 50,000 kWh, \$0.00018)

**Utility License Tax - (§58.1-3731).** The Utility License Tax is levied at the maximum rate allowed by Code of one half of one percent of gross receipts of telephone

and water companies. In Orange County, Verizon is by far the largest tax payer in this category. The tax generates over \$64k annually in Orange County and is based on the gross receipts of the company as opposed to being directly paid by each utility user. For gas and electric utilities, this tax was replaced by the Utility Consumption Tax (§58.1-2900) in 2001.

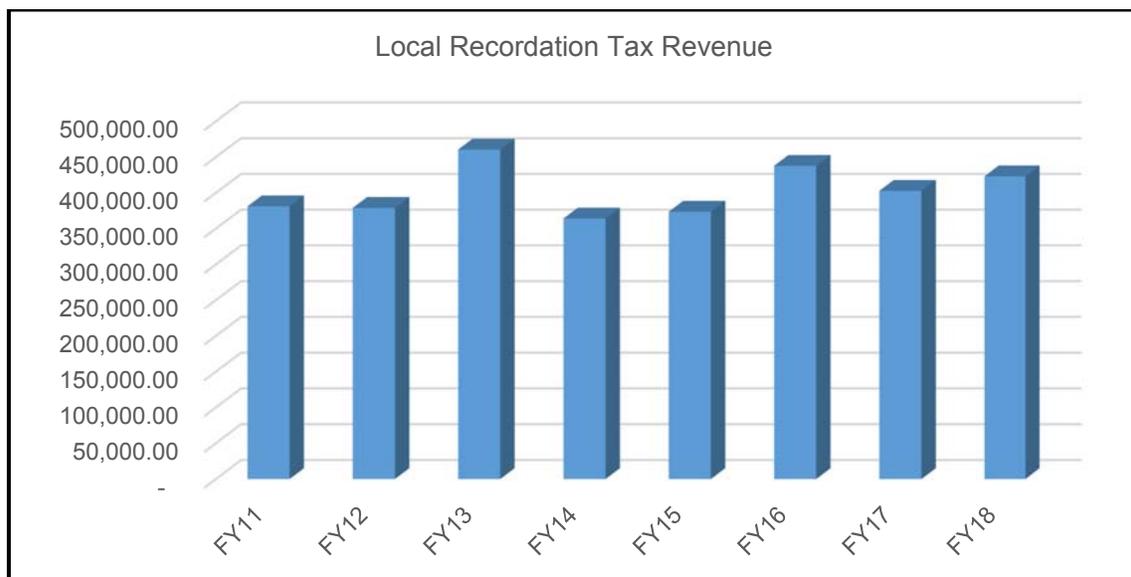


**Motor vehicle license tax - (\$46.2-752).** Orange County levies this tax at \$35.00 per year for cars and trucks (increase of \$10.00); \$21.00 per year for motorcycles (increase of \$6.00). The maximum rates currently allowed by Code are \$40.75 for cars and trucks and \$28.75 for motorcycles. The Orange County Motor Vehicle License Tax generates approximately \$1 million annually. Prior to 2014, this required the display of a decal on the windshield of the vehicle as proof of payment, however, the decal is no longer required. The tax is now billed annually along with the personal property tax on vehicles.



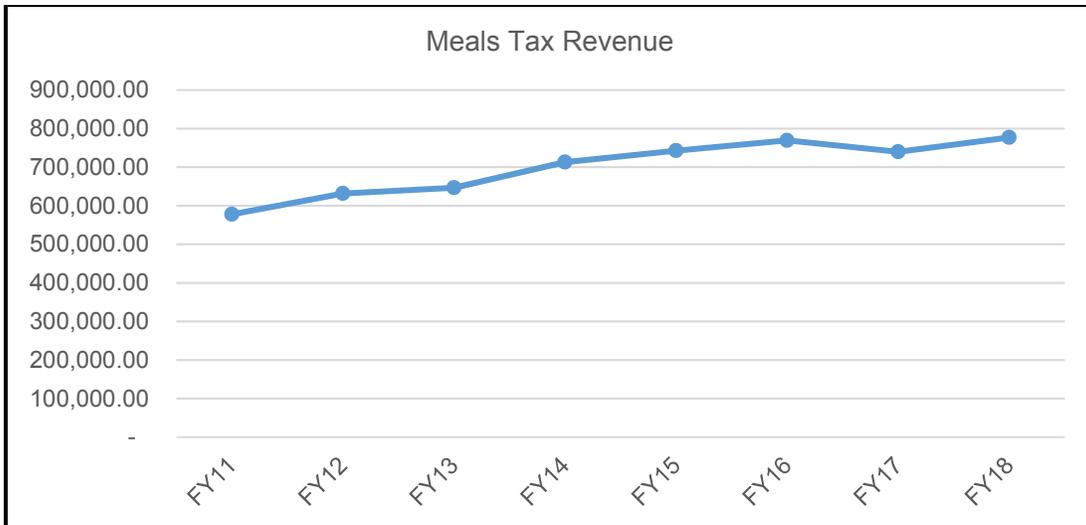
**Bank Franchise Tax - (§58.1 - 1210).** The Bank Franchise Tax is levied in Orange County at the maximum allowed by code at \$0.80 on each \$100 of net capital (see §58.1-1205 for definition). The Bank Franchise Tax generates approximately \$65,000 per year and represents revenue that would otherwise be collected by the state (§58.1-1204).

**Local Recordation Taxes - (§58.1-3800).** The local recordation tax generally applies to the recording of documents associated with deeds of trust, mortgages, and leases, and contracts involving the sales of rolling stock or equipment. Orange County taxes at the rate specified by the Code which is one third of the state recordation tax rate (8.3 cents per \$100 on the first ten million, a declining scale after that). Orange County Recordation Taxes generate approximately \$423,000 annually and are collected by the Clerk of the Circuit Court as documents are filed at the County courthouse.



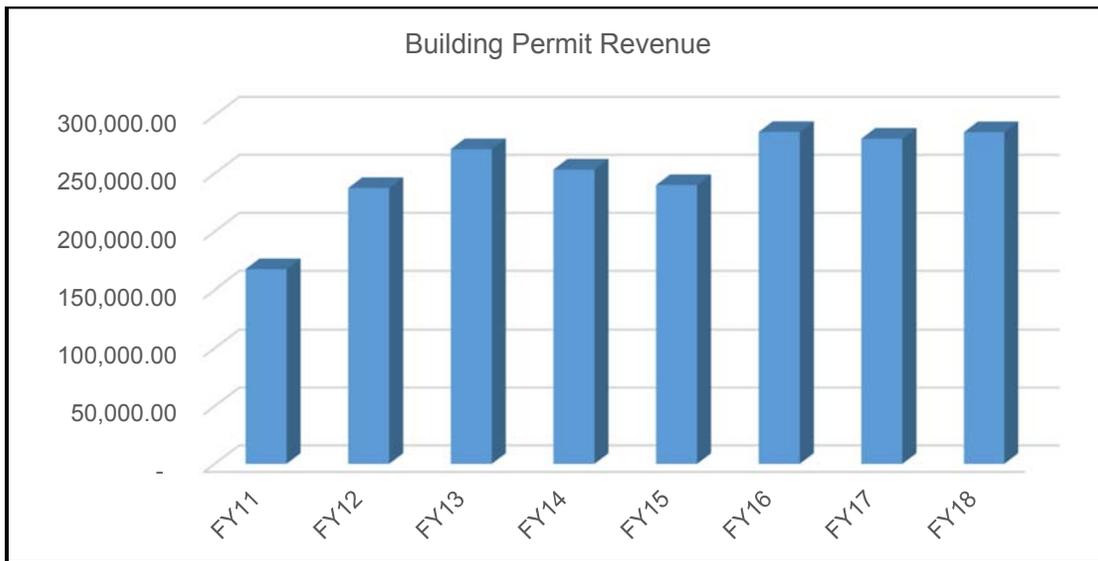
**Transient Occupancy Tax - (§58.1-3819).** In Orange County, the Transient Occupancy Tax is currently in place at 2% of the charge for the occupancy of any room or space for rent. These include hotels, motels, houses, campgrounds, and weekly rentals. Potential exists to generate an additional \$48,195 (based on current collections) which the state requires be earmarked for tourism. Implementation of this potential 3% increase would require General Assembly action. Counties are restricted in their authority to levy the tax within the limits of an incorporated town unless the town grants the County authority to do so (§58.1-3711). The Transient Occupancy tax currently generates approximately \$32,000 in Orange County.

**Meals Tax - (§58.1-3833).** Orange County levies a meals tax at 4%, the maximum allowed by code. Both the Town of Orange and the Town of Gordonsville also impose a meals tax so the County’s rate does not apply within those jurisdictions. This is the maximum rate allowed by the Code unless specifically authorized by the General Assembly. Orange County generates approximately \$777K through the Meals Tax annually.

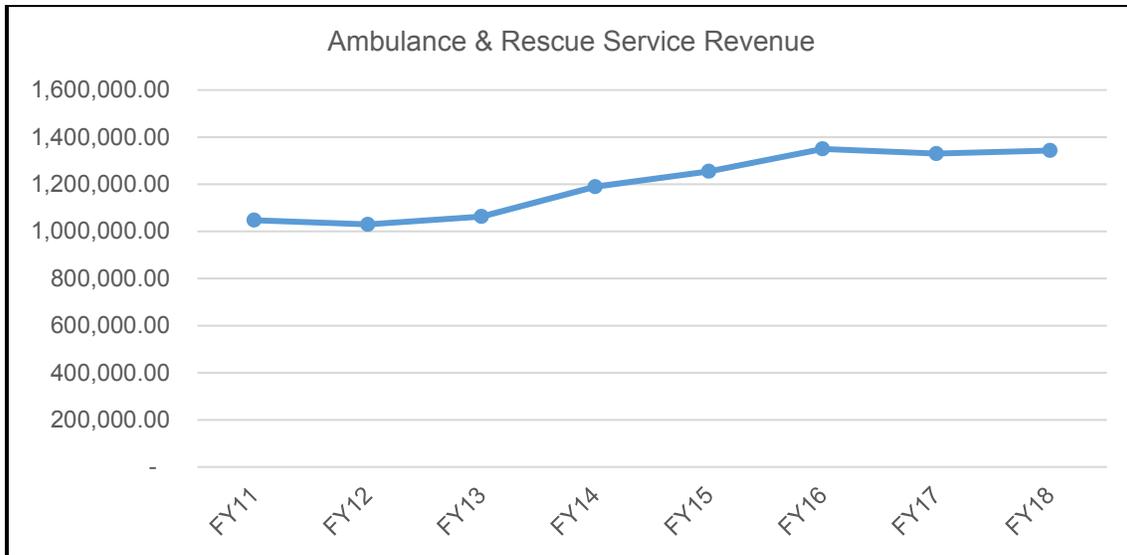


### Other Local Revenue

**Building Permits** - This category includes all building, electrical, plumbing and heating permit fees. Fees are calculated on a square footage basis. Due to an increase in building activity within the County, this revenue source reflects an increase for FY18.



**Ambulance & Rescue Service Revenue** - Ambulance/EMS Revenue Recovery is the process of obtaining financial reimbursement for the cost of providing medically necessary emergency ambulance transportation. Medicare, Medicaid and most private insurance policies allow for reimbursement for this service. As a courtesy to our in-county residents, Orange County bills only the insurance company for services performed. Out-of-county residents receive a statement of the balance owed, if any, once the insurance portion has been billed. Recovering a portion of the costs for this service, helps keep tax rates lower than they would otherwise be to provide this service. For FY18, revenue is estimated at \$1,343,300.



### General Fund State Revenue

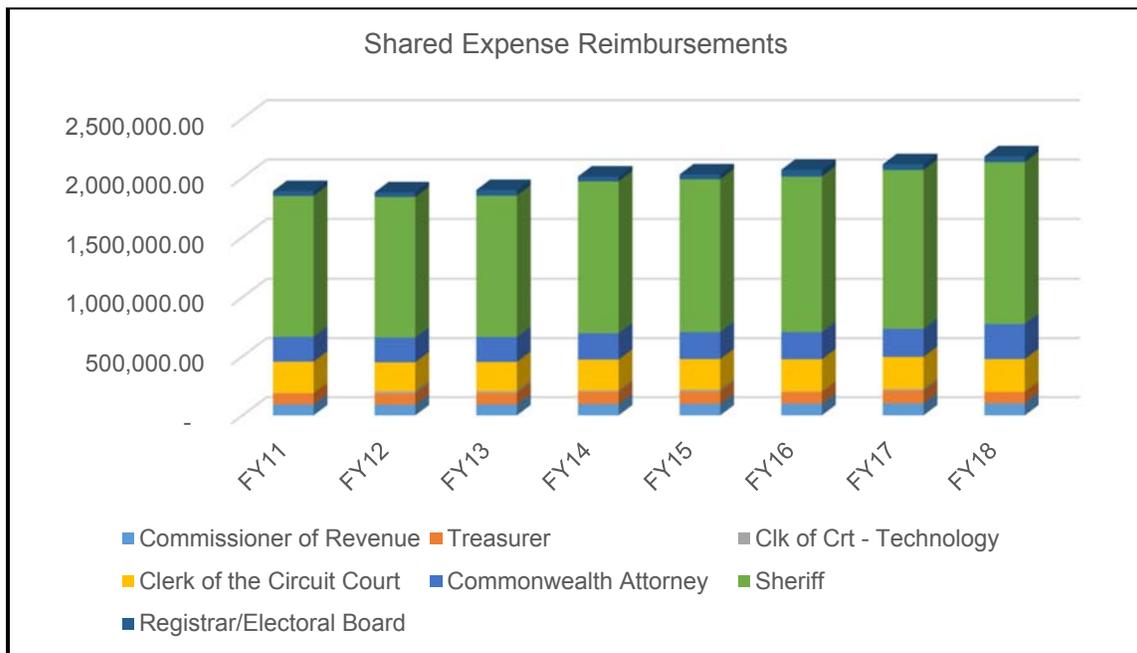
**Communications Sales and Use Tax** - This tax became effective January 1, 2007 and is applied to all telephone, gas, cable, satellite, voice over internet (VoIP) and electric service recipients residing within the County. It replaced the Consumer Utility Tax on telephones, E-911 Service Tax, Mobile Communications Tax and the Cable Franchise Fee and was intended by the state to be revenue neutral for localities. Residential growth has caused this tax to increase as more homeowners use the various utility services. The Communications Sales & Use Tax is now generating an amount comparable to the FY06 revenues generated from the taxes it replaced. A portion of this tax (34.22%) will continue to be earmarked for transfer to the 911 Commission's operating fund. Prior to the implementation of the new tax, a special tax was collected for 911 operations and this percentage represents the historical proportion of the 911 tax in relation to all taxes replaced by the Communications Sales & Use Tax. For presentation purposes and a more meaningful historical comparison, both these revenue sources are included in the chart above called Utility Tax Revenue.

**Personal Property Tax Relief** - The Personal Property Tax Relief Act (PPTRA) was modified by the General Assembly in 2005. The modifications capped the amount localities receive from the state for personal property tax relief for vehicles. The new legislation established a fixed amount for each locality to be used for providing tax relief for vehicles valued at less than \$20,000. The new PPTRA became effective with the 2006 tax year and is based on the amount collected for 2004 taxes through December 2005. The total amount Orange County receives under the new program is \$2,763,073. This amount enabled the County to provide car tax relief of 33.98%, up to the first \$20,000 in value for FY17.

**Shared Expense Reimbursements** - Most of the shared expense reimbursements received by the County are from the Virginia Compensation Board for the five elected Constitutional Officers and their staffs. The mission of the Compensation Board is to determine a reasonable budget for the participation of the Commonwealth

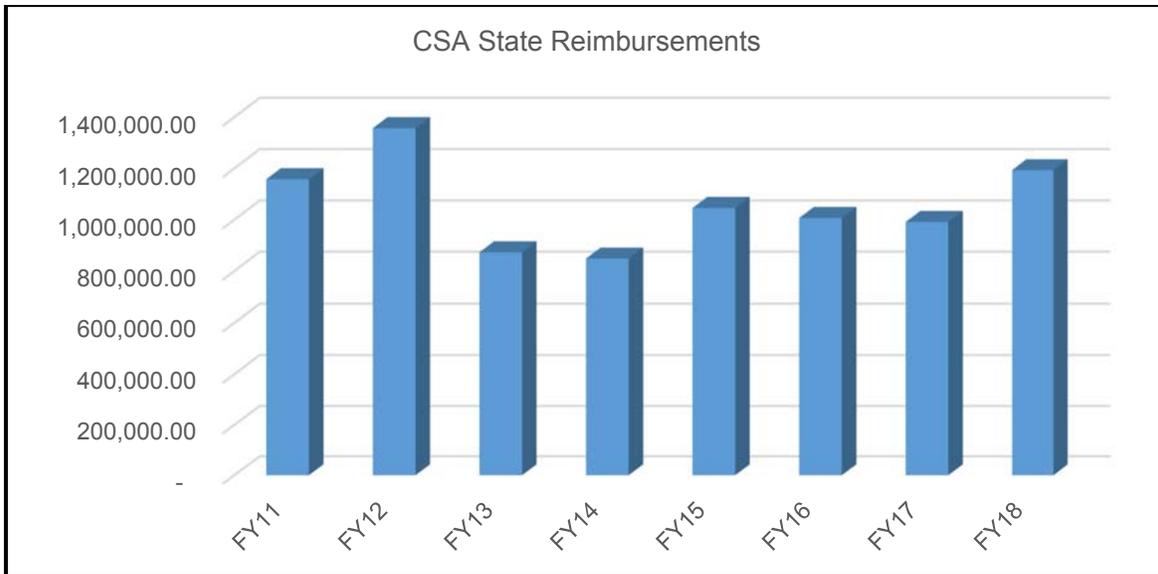
toward the total cost of office operations for Constitutional Officers, and to assist those officers and their staff through automation, training and other means, to improve efficiencies and to enhance the level of services provided to the citizens of Virginia.

The County also receives an annual reimbursement for a portion of the local registrar and electoral board salaries. The Code of Virginia (§§ 24.2-108 and 24.2-111) requires the Department of Elections to reimburse, annually from the State’s General Fund, local county and city governments for the authorized salaries paid to general registrars and local electoral board members. The Appropriations Act provides funding for reimbursement at the rate of 69.96% for general registrar salaries and 81.62% for electoral board salaries of the amounts authorized in the general Appropriations Act.



**Children Services Act (CSA) Reimbursements** - Originally named the Comprehensive Services Act, the Children’s Services Act (CSA) for at-risk youth and families was a law enacted in 1993, by the Virginia General Assembly. This law established a state pool of funds to purchase services for at-risk youth and their families who are mandated for services or targeted for services. The mandated population includes those children who are at risk of entering foster care, currently in foster care, and those who are seriously emotionally disturbed.

The Orange County CSA is administered by the Orange County Office on Youth CSA Coordinator under the direct supervision of the Director of the Office on Youth, County Administrator, and the Board of Supervisors. The CSA Coordinator serves on interagency teams along with the other local agencies as required by Virginia State law. Annual reimbursements from the state pool vary based on the number of children requiring services in any specific year. For FY18, the state reimbursement (reflected as categorical state aid within the General Fund) is estimated at 1,193,027. At this level of service, the required local share is estimated at \$1,106,973.



## General Fund Federal Revenue

**Categorical Federal Grants** - Each year, the County may be awarded grants from the federal government that can be spent only for narrowly defined purposes. These grants are often related to public safety and they are frequently budgeted by amendment during the year because the federal fiscal year differs from the County's.

For FY18, one federal grant was included in the approved budget. This grant is a Staffing for Adequate Fire and Emergency Response (SAFER) grant from the Federal Emergency Management Agency. It would offset 75% of the costs of personnel expenses for three new Fire/EMS Medic positions for a period of two years and 35% for a third year. After the third year, the County would assume all costs related to these positions.

**Payments in Lieu of Property Taxes** - Payments in Lieu of Taxes" (PILT) are Federal payments to local governments that help offset losses in property taxes due to non-taxable Federal lands within their boundaries. The payments are made annually for tax-exempt Federal lands administered by the Bureau of Land Management, the National Park Service, the U.S. Fish and Wildlife Service (all agencies of the Interior Department), the U.S. Forest Service (part of the U.S. Department of Agriculture), and for Federal water projects and some military installations. For FY18, the estimated payment is \$13,686.

## OTHER PRIMARY GOVERNMENT FUNDS' REVENUES

**Charges for Services** – The County has adopted a variety of user charges that offset a portion of the costs of providing certain services.

The Law Library Fund is supported by fees collected in the Courts and offers online access from two computer workstations for legal research by the public, court officials, attorneys and judges. The Law Library is operated by the county attorney's office, in conjunction with the support from county administration. The Law Library also contains

the Code of Virginia, Michie's Jurisprudence, as well as other case law and research books.

In funds other than the General Fund, user charges consist mostly of charges in the County's two enterprise funds, the Airport Fund and the Landfill Fund. The Airport Fund collects rents for hangers and tie-downs as well as charges for the re-sale of fuel. The Landfill Fund collects charges for solid waste, construction debris, and brush for loads of 200 lbs. or more at \$52/ton. Additional charges for tires and white goods are also collected. User charges fund approximately 78% of operating costs at the airport, compared to 17% at the landfill and collection sites.

The County also operates an Insurance Internal Service Fund which was established in FY14 and accounts for the self-insured activity of the County's health insurance programs. The Fund includes administration, re-insurance and actual claims expenses for Orange County Public Schools, Orange County Department of Social Services and Orange County Board of Supervisors' employees and their dependents. The user charges reflected in the Insurance Fund's budget include the County's contributions for health insurance as well as the contributions of employees for themselves and their dependents.

**Categorical State and Federal Grants** - Virginia Public Assistance Fund revenues (excluding other financing sources such as transfers in, debt proceeds and the use of fund balance) total \$2,716,798 and consist of state and federal aid to social services programs. The County contributes an additional \$977,108 as the local share which is shown as a transfer from the County's General Fund. The local contribution reflects an increase of \$139,151 over FY17 which represents the local share of costs associated with operational adjustment, including staffing, to meet increased demands for services. This is the first increase in local funding since FY15. The department's revenues fund programs to prevent dependency and encourage self-sufficiency; preserve and restore family stability as well as promote and protect the well-being of adult protective services, foster care, employment services, food stamps, temporary assistance to needy families, Medicaid and child care.

The Capital Projects Fund, the Airport Fund and the Landfill Fund all receive categorical aid from the state and federal governments, mostly for specific non-recurring capital projects. The Landfill Fund receives a small grant annually for the County's litter control program.

## **COMPONENT UNIT SCHOOL FUNDS' REVENUES**

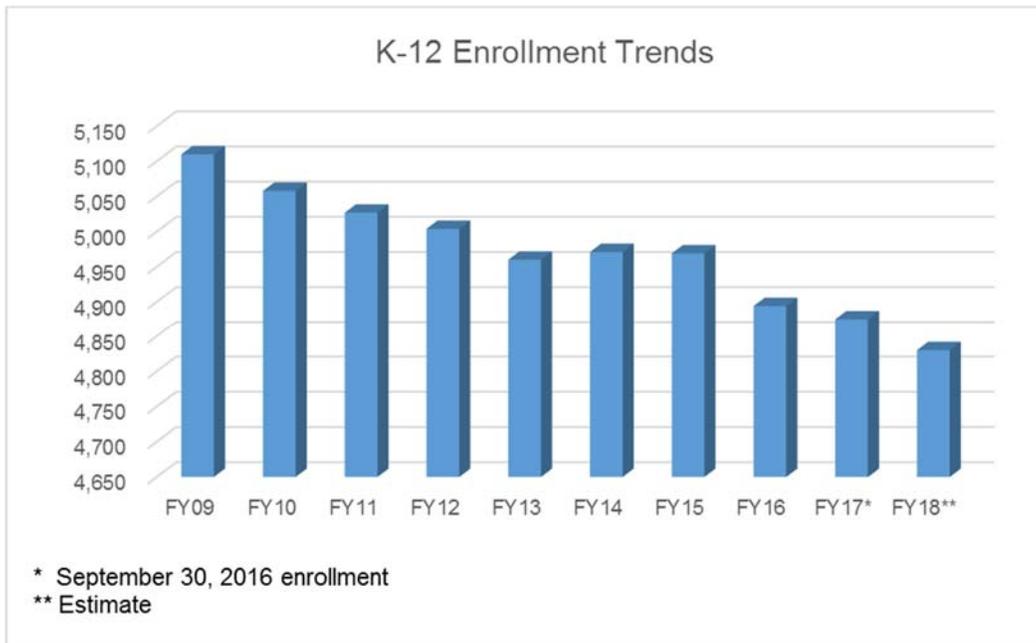
**State Revenues** - State revenues are anticipated to provide a total of \$5,515,728 in sales tax funding and \$22,194,866 in other state aid for Orange County Public Schools in FY18. The School Board's budget for FY18 reflects an increase of \$634,209 or 2.34% in state funding.

In Virginia, the Composite Index is a formula the State uses to distribute funds for the "Standards of Quality" (SOQ) school programs. The index was designed to achieve

an equitable distribution of State funds to all school districts. The Composite Index is calculated based on several factors. They include the True Value of Property (local and state-wide), Adjusted Gross Income (local and state-wide) and Taxable Retail Sales (local and state-wide). Each of these factors is first compared to the Adjusted Daily Membership (ADM) (local and state-wide), and then to the population (local and state-wide). The formula weights True Property Values at 50%, Adjusted Gross Income at 40% and Taxable Retail Sales at 10%. This calculation results in a composite index for ADM and a composite index for population (per capita). The ADM composite index is then weighted at 66% and the per capita composite index at 33%. These two figures are multiplied by 45% (the nominal state-wide local share) to determine the final Composite Index used to distribute the State SOQ funds. For the FY17 and FY18 fiscal years, the County's composite index increased from 36.18% to 38.11%, meaning that Orange County's share of the Standards of Quality has increased in relation to the state's.

| <b>Trend Analysis of Composite Index Formula Components</b>  |                 |  |   |   |
|--|-----------------|--|---|---|
| <b>Change from 2014-16 (2011 base-year data) to 2016-18 (2013 base-year data)</b>  |                 |  |   |   |
| Please note <b>BLUE</b> text represents division data elements <u>above</u> the state average, and <b>RED</b> text represents division data elements <u>below</u> the state average. |                 |  |   |   |
| <b>AVERAGE DAILY MEMBERSHIP</b>  |                 |  |   |   |
|  |                 | <b>ABSOLUTE<br/>% CHANGE</b>             | <b>DIVISION vs STATE<br/>AVERAGE CHANGE</b> |   |
|  | <b>DIVISION</b> | <b>2012 to 2014</b>                      | <b>2012 to 2014</b>                         |   |
| 068  | ORANGE          | (0.65%)                                  | (33)  |   |
|  | STATE AVERAGE   | 1.15%                                    | 103   |   |
| <b>POPULATION</b>  |                 |  |   |   |
|  |                 | <b>ABSOLUTE<br/>% CHANGE</b>             | <b>DIVISION vs STATE<br/>AVERAGE CHANGE</b> |   |
|  | <b>DIVISION</b> | <b>2011 to 2013</b>                      | <b>2011 to 2013</b>                         |   |
| 068  | ORANGE          | 1.27%                                    | 428   |   |
|  | STATE AVERAGE   | 2.02%                                    | 1,213                                       |   |
| <b>TRUE VALUE OF PROPERTY</b>  |                 |  |   |   |
|  |                 | <b>ABSOLUTE<br/>% CHANGE</b>             | <b>PER ADM<br/>% CHANGE</b>                 | <b>PER CAPITA<br/>% CHANGE</b>          |
|  | <b>DIVISION</b> | <b>2011 to 2013</b>                      | <b>2011 to 2013</b>                         | <b>2011 to 2013</b>                     |
| 068  | ORANGE          | 15.04%                                   | 15.79%                                      | 13.60%                                  |
|  | STATE AVERAGE   | 7.53%                                    | 6.31%                                       | 5.40%                                   |
| <b>ADJUSTED GROSS INCOME</b>   |                 |  |   |   |
|  |                 | <b>ABSOLUTE<br/>% CHANGE</b>             | <b>PER ADM<br/>% CHANGE</b>                 | <b>PER CAPITA<br/>% CHANGE</b>          |
|  | <b>DIVISION</b> | <b>2011 to 2013</b>                      | <b>2011 to 2013</b>                         | <b>2011 to 2013</b>                     |
| 068  | ORANGE          | 4.96%                                    | 5.65%                                       | 3.64%                                   |
|  | STATE AVERAGE   | 5.70%                                    | 4.50%                                       | 3.61%                                   |
| <b>TAXABLE RETAIL SALES</b>  |                 |  |   |   |
|  |                 | <b>ABSOLUTE<br/>% CHANGE</b>             | <b>PER ADM<br/>% CHANGE</b>                 | <b>PER CAPITA<br/>% CHANGE</b>          |
|  | <b>DIVISION</b> | <b>2011 to 2013</b>                      | <b>2011 to 2013</b>                         | <b>2011 to 2013</b>                     |
| 068  | ORANGE          | 13.17%                                   | 13.91%                                      | 11.75%                                  |
|  | STATE AVERAGE   | 6.23%                                    | 5.02%                                       | 4.12%                                   |
| <b>FINAL INDEX COMPARISON</b>  |                 |  |   |   |
|  |                 | <b>2014-2016<br/>COMPOSITE<br/>INDEX</b> | <b>2016-2018<br/>COMPOSITE<br/>INDEX</b>    | <b>COMPOSITE<br/>INDEX<br/>VARIANCE</b> |
| 068  | ORANGE          | 0.3618                                   | 0.3811                                      | 0.0193                                  |

School enrollment has been generally declining since FY09 when it peaked at 5,110 students. The estimated total enrollment for FY18 is 4,830, however, the *adjusted* (for PREP participation and other student services) estimated ADM is 4,790.



School revenues are derived from the following sources:

**Sales Tax** – This revenue is generated from 1.125 % (one and one eighth percent) of the State sales tax which is returned to localities and designated for public school education. This component of State sales tax is distributed based on the locality’s school aged population.

**Standards of Quality Program Funds** – These funds are distributed based upon an “equalized” formula that incorporates a locality’s “ability to pay” (the composite index). The composite index is applied to various revenue accounts to ensure an equitable distribution of State funds to all school districts. The State shares the costs to fund the Standards of Quality (SOQ) based on an overall statewide ratio of fifty-five percent (55%). For each SOQ item, the State has established a per pupil cost for each locality based upon the school district’s cost experience and the State’s established staffing for the specific initiative. State revenue from the item is established by multiplying the number of students in average daily membership by the pupil amount, then by the composite index.

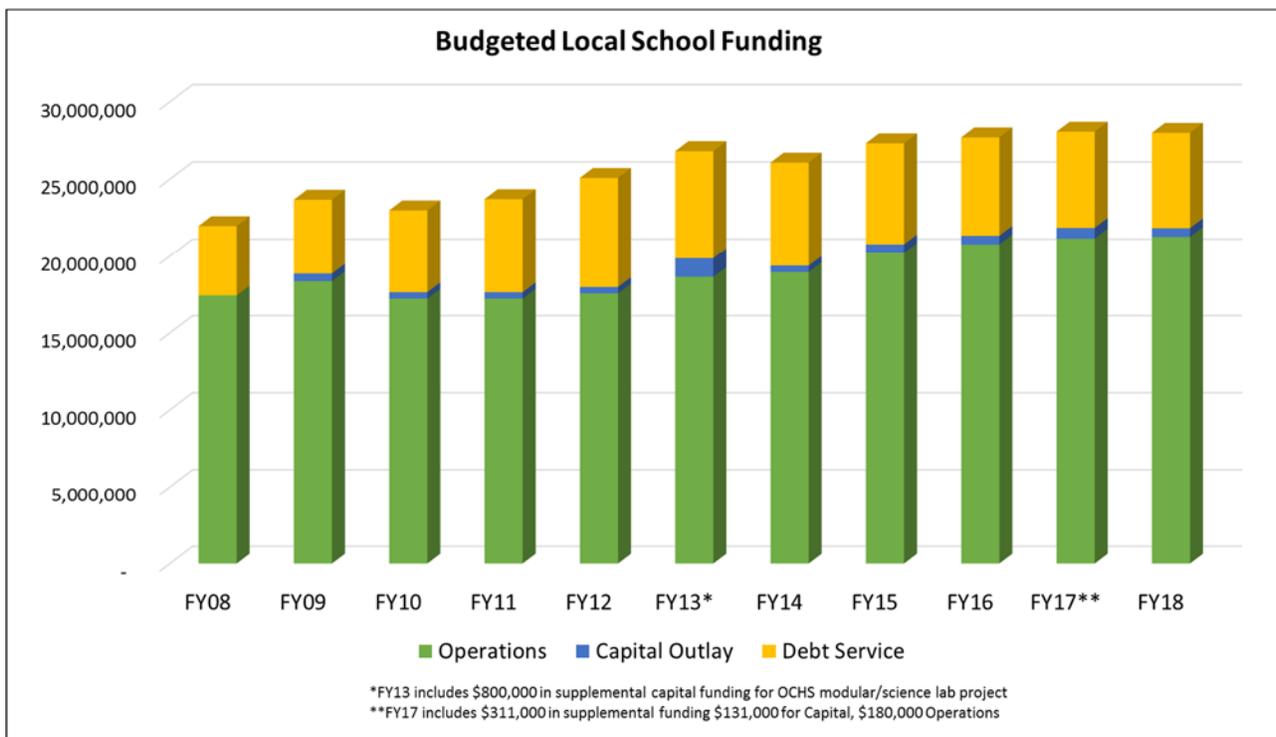
**State Categorical Funds** – This funding stream is offered as an offset to specific services provided by the local school district. Funds are provided in direct relation to the cost and level of service provided. These include funding for career and technical education, special education, alternative education programs and special grants.

**Federal Funds** – Amounts in this section of the revenue budget represent the Federal offset of certain specific programs. Some of these programs require a local

funding match, while other programs are fully funded. Most of the fully funded programs are mandated or grant initiatives. Often, additional federal grants are awarded during the fiscal year and added to the budget by amendment.

**Miscellaneous Revenue** – These funds represent user fees and specific cost recoveries.

**Local Contribution** – These funds include amounts for regular school operations, including the local share of the State Standards of Quality. Additional funds are appropriated for Capital Projects and Debt Service. The Board of Supervisors also included in the appropriation resolution, language that will allow the School Capital Projects Fund to automatically carry forward any remaining appropriations for the life of the capital projects.



**GENERAL FUND REVENUE ESTIMATES**

|  | <b>FY15<br/>Actual<br/>Amount</b> | <b>FY16<br/>Actual<br/>Amount</b> | <b>FY17<br/>Adopted<br/>Budget</b> | <b>FY18<br/>Adopted<br/>Budget</b> | <b>Increase<br/>(Decrease)</b> | <b>Percent<br/>Change<br/>Adopted to<br/>Adopted</b> |
|--|-----------------------------------|-----------------------------------|------------------------------------|------------------------------------|--------------------------------|--|
| <b>General property taxes:</b>                     |                                   |                                   |                                    |                                    |                                |  |
| Real property taxes                                | 29,511,769                        | 29,466,696                        | 29,254,556                         | 29,693,759                         | 439,203                        | 1%   |
| Real and personal public service corporation taxes | 1,261,731                         | 1,324,268                         | 1,238,416                          | 1,348,185                          | 109,769                        | 8%   |
| Personal property taxes                            | 8,309,797                         | 6,938,854                         | 7,157,964                          | 7,369,815                          | 211,851                        | 3%   |
| Mobile home taxes                                  | 4,610                             | 33,786                            | 25,057                             | 26,098                             | 1,041                          | 4%   |
| Recreational Vehicles & Campers                    | 8,612                             | 131,899                           | 137,973                            | 147,499                            | 9,526                          | 6%   |
| Business Equipment                                 | 33,500                            | 804,703                           | 788,385                            | 767,017                            | (21,368)                       | -3%  |
| Machinery and tools taxes                          | 3,115                             | 667,239                           | 659,382                            | 881,517                            | 222,135                        | 25%  |
| Merchants' capital taxes                           | 18,527                            | 178,820                           | 170,430                            | 180,150                            | 9,720                          | 5%   |
| Airplanes  | 568                               | 26,807                            | 0                                  | 0                                  | 0                              | 0%   |
| Boats  | 11,899                            | 186,787                           | 187,405                            | 167,197                            | (20,208)                       | -12%   |
| Penalties  | 360,825                           | 351,307                           | 325,000                            | 328,250                            | 3,250                          | 1%   |
| Interest   | 199,512                           | 204,314                           | 175,000                            | 176,750                            | 1,750                          | 1%   |
| <b>Total general property taxes</b>                | <b>39,724,466</b>                 | <b>40,315,480</b>                 | <b>40,119,568</b>                  | <b>41,086,237</b>                  | <b>966,669</b>                 | <b>2%</b>  |
| <b>Other local taxes:</b>                          |                                   |                                   |                                    |                                    |                                |  |
| Local sales and use taxes                          | 2,621,812                         | 2,795,044                         | 2,762,990                          | 3,151,140                          | 388,150                        | 12%  |
| Consumers' utility taxes                           | 554,465                           | 573,344                           | 571,100                            | 599,655                            | 28,555                         | 5%   |
| Consumption taxes                                  | 100,354                           | 94,162                            | 103,400                            | 108,570                            | 5,170                          | 5%   |
| Motor vehicle licenses                             | 951,035                           | 1,002,943                         | 976,625                            | 1,025,456                          | 48,831                         | 5%   |
| Bank stock taxes                                   | 64,167                            | 65,888                            | 62,500                             | 65,625                             | 3,125                          | 5%   |
| Taxes on recordation and wills                     | 382,035                           | 450,282                           | 412,080                            | 432,684                            | 20,604                         | 5%   |
| Utility License Tax                                | 59,398                            | 30,446                            | 61,100                             | 64,155                             | 3,055                          | 5%   |
| Local transient occupancy                          | 26,135                            | 29,201                            | 30,600                             | 32,130                             | 1,530                          | 5%   |
| Restaurant food taxes                              | 742,794                           | 769,294                           | 740,000                            | 777,000                            | 37,000                         | 5%   |
| Animal licenses - Dog Tags                         | 12,603                            | 14,974                            | 15,300                             | 16,065                             | 765                            | 5%   |
| <b>Total other local taxes</b>                     | <b>5,514,797</b>                  | <b>5,825,579</b>                  | <b>5,735,695</b>                   | <b>6,272,480</b>                   | <b>536,785</b>                 | <b>9%</b>  |
| <b>Permits, fees, and licenses:</b>                |                                   |                                   |                                    |                                    |                                |  |
| Land use application fees                          | 5,628                             | 5,152                             | 5,253                              | 5,358                              | 105                            | 2%   |
| Transfer fees                                      | 1,162                             | 1,408                             | 1,100                              | 1,122                              | 22                             | 2%   |
| Zoning permits                                     | 9,659                             | 9,862                             | 8,000                              | 8,160                              | 160                            | 2%   |
| Building permits                                   | 240,017                           | 285,740                           | 280,000                            | 285,600                            | 5,600                          | 2%   |
| Renewal fee - building permit                      | 150                               | 150                               | 500                                | 510                                | 10                             | 2%   |
| Building inspect - Renewal                         | 500                               | 2,025                             | 500                                | 510                                | 10                             | 2%   |
| Building inspect - Special                         | 851                               | 1,750                             | 1,000                              | 1,020                              | 20                             | 2%   |
| Building inspect - Plan Review                     | 15,100                            | 15,850                            | 11,500                             | 11,730                             | 230                            | 2%   |
| Erosion & sed. Ctl. Plan review                    | 12,175                            | 12,360                            | 16,320                             | 16,646                             | 326                            | 2%   |
| Site plan review fees                              | 2,000                             | 2,600                             | 2,500                              | 2,550                              | 50                             | 2%   |
| Variance application fees                          | 200                               | 0                                 | 525                                | 536                                | 11                             | 2%   |

**GENERAL FUND REVENUE ESTIMATES**

|   | <b>FY15<br/>Actual<br/>Amount</b> | <b>FY16<br/>Actual<br/>Amount</b> | <b>FY17<br/>Adopted<br/>Budget</b> | <b>FY18<br/>Adopted<br/>Budget</b> | <b>Increase<br/>(Decrease)</b> | <b>Percent<br/>Change<br/>Adopted to<br/>Adopted</b> |
|---|-----------------------------------|-----------------------------------|------------------------------------|------------------------------------|--------------------------------|--|
| Special exception applic. Fees                        | 0                                 | 0                                 | 0                                  | 0                                  | 0                              | 0%   |
| Rezoning application fees                             | 650                               | 2,750                             | 2,500                              | 2,550                              | 50                             | 2%   |
| Special use permit appl. Fee                          | 1,600                             | 0                                 | 2,040                              | 2,080                              | 40                             | 2%   |
| Subdivision plat review fees                          | 5,000                             | 4,250                             | 2,750                              | 2,805                              | 55                             | 2%   |
| Sale of plans/ordinances, etc                         | 0                                 | 0                                 | 50                                 | 51                                 | 1                              | 2%   |
| Miscellaneous   | 0                                 | 250                               | 0                                  | 0                                  | 0                              | 0%   |
| <b>Total permits, fees, and licenses</b>              | <b>294,693</b>                    | <b>344,196</b>                    | <b>334,538</b>                     | <b>341,228</b>                     | <b>6,690</b>                   | <b>2%</b>  |
| <b>Fines and forfeitures:</b>                         |                                   |                                   |                                    |                                    |                                |  |
| Court fines and forfeitures                           | 1,886                             | 0                                 | 2,000                              | 2,040                              | 40                             | 2%   |
| Delinquent Commonwealth Attorney Fees                 | 30,934                            | 30,329                            | 25,500                             | 26,010                             | 510                            | 2%   |
| Charges for traffic violation processing fees         | 154,424                           | 188,786                           | 135,000                            | 137,700                            | 2,700                          | 2%   |
| <b>Total fines &amp; forfeitures</b>                  | <b>187,244</b>                    | <b>219,116</b>                    | <b>162,500</b>                     | <b>165,750</b>                     | <b>3,250</b>                   | <b>2%</b>  |
| <b>Revenue from use of money &amp; property:</b>      |                                   |                                   |                                    |                                    |                                |  |
| Revenue from use of money                             | 43,828                            | 121,656                           | 43,850                             | 43,850                             | 0                              | 0%   |
| Revenue from use of property                          | 77,095                            | 81,911                            | 78,545                             | 82,145                             | 3,600                          | 4%   |
| <b>Total revenue from use of money &amp; property</b> | <b>120,923</b>                    | <b>203,567</b>                    | <b>122,395</b>                     | <b>125,995</b>                     | <b>3,600</b>                   | <b>3%</b>  |
| <b>Charges for services:</b>                          |                                   |                                   |                                    |                                    |                                |  |
| Sheriff fees  | 2,421                             | 3,625                             | 4,460                              | 4,505                              | 45                             | 1%   |
| Charges for Commonwealth's Attorney                   | 1,903                             | 2,825                             | 1,500                              | 1,515                              | 15                             | 1%   |
| Security Work   | 41,651                            | 39,198                            | 47,905                             | 47,918                             | 13                             | 0%   |
| Jail Admission Fee                                    | 2,455                             | 2,469                             | 3,000                              | 3,030                              | 30                             | 1%   |
| Courthouse Security Fee                               | 63,624                            | 70,124                            | 65,000                             | 65,650                             | 650                            | 1%   |
| DNA Fee   | 220                               | 459                               | 300                                | 303                                | 3                              | 1%   |
| Charges for Ambulance & Rescue                        | 1,254,948                         | 1,349,927                         | 1,330,000                          | 1,343,300                          | 13,300                         | 1%   |
| Charges for other protection                          | 40,770                            | 41,904                            | 37,500                             | 37,875                             | 375                            | 1%   |
| Charges for child care                                | 289,941                           | 346,050                           | 339,474                            | 351,476                            | 12,002                         | 3%   |
| Charges for parks and recreation                      | 87,765                            | 61,505                            | 76,150                             | 82,600                             | 6,450                          | 8%   |
| Charges for courthouse maintenance                    | 11,925                            | 11,804                            | 0                                  | 0                                  | 0                              | 0%   |
| Charges for library                                   | 48,196                            | 54,779                            | 41,920                             | 42,339                             | 419                            | 1%   |
| Charges for maps and surveys                          | 13                                | 54                                | 50                                 | 50                                 | 0                              | 0%   |

| <b>GENERAL FUND REVENUE ESTIMATES</b>        | <b>FY15 Actual Amount</b> | <b>FY16 Actual Amount</b> | <b>FY17 Adopted Budget</b> | <b>FY18 Adopted Budget</b> | <b>Increase (Decrease)</b> | <b>Percent Change Adopted to Adopted</b> |
|--|---------------------------|---------------------------|----------------------------|----------------------------|----------------------------|--|
| Charges for building inspection publications | 921                       | 1,080                     | 750                        | 758                        | 8                          | 1%                                       |
| <b>Total charges for services</b>            | <b>1,846,750</b>          | <b>1,985,804</b>          | <b>1,948,009</b>           | <b>1,981,319</b>           | <b>33,310</b>              | <b>2%</b>                                |
| <b>Miscellaneous revenue:</b>                |                           |                           |                            |                            |                            |  |
| Miscellaneous                                | 164,524                   | 233,372                   | 160,710                    | 160,460                    | (250)                      | 0%                                       |
| Donations                                    | 58,725                    | 53,197                    | 0                          | 0                          | 0                          | 0%                                       |
| Sale of Delinquent Parcels                   | 0                         | 271,377                   | 221,500                    | 221,500                    | 0                          | 0%                                       |
| <b>Total miscellaneous revenue</b>           | <b>223,249</b>            | <b>557,947</b>            | <b>382,210</b>             | <b>381,960</b>             | <b>(250)</b>               | <b>0%</b>                                |
| <b>Recovered costs:</b>                      |                           |                           |                            |                            |                            |  |
| Court Costs - delinquent tax suits           | 77,205                    | 20,414                    | 75,000                     | 75,000                     | 0                          | 0%                                       |
| VPA recoveries                               | 14,598                    | 27,950                    | 20,000                     | 20,000                     | 0                          | 0%                                       |
| Insurance Recoveries                         | 26,326                    | 87,977                    | 0                          | 0                          | 0                          | 0%                                       |
| Other recovered costs                        | 59,011                    | 49,863                    | 25,000                     | 25,000                     | 0                          | 0%                                       |
| Debt Reimbursement                           | 1,419,531                 | 1,416,119                 | 1,419,744                  | 1,375,994                  | (43,750)                   | -3%                                      |
| <b>Total recovered costs</b>                 | <b>1,596,671</b>          | <b>1,602,323</b>          | <b>1,539,744</b>           | <b>1,495,994</b>           | <b>(43,750)</b>            | <b>-3%</b>                               |
| <b>Total revenue from local sources</b>      | <b>49,508,793</b>         | <b>51,054,012</b>         | <b>50,344,659</b>          | <b>51,850,963</b>          | <b>1,506,304</b>           | <b>3%</b>                                |
| <b>Revenue from the Commonwealth:</b>        |                           |                           |                            |                            |                            |  |
| <b>Non-categorical aid:</b>                  |                           |                           |                            |                            |                            |  |
| Motor vehicle carriers' tax                  | 48,844                    | 50,180                    | 49,000                     | 49,000                     | 0                          | 0%                                       |
| Mobile home titling tax                      | 19,529                    | 21,682                    | 20,000                     | 20,200                     | 200                        | 1%                                       |
| Motor vehicle rental tax                     | 5,405                     | 6,966                     | 7,500                      | 7,575                      | 75                         | 1%                                       |
| Personal property tax relief funds           | 2,763,073                 | 2,763,073                 | 2,763,073                  | 2,763,073                  | 0                          | 0%                                       |
| Communications Sales & Use Tax               | 1,427,557                 | 1,385,296                 | 1,450,000                  | 1,319,251                  | (130,749)                  | -10%                                     |
| <b>Total non-categorical aid</b>             | <b>4,264,409</b>          | <b>4,227,197</b>          | <b>4,289,573</b>           | <b>4,159,099</b>           | <b>(130,474)</b>           | <b>-3%</b>                               |
| <b>Categorical aid:</b>                      |                           |                           |                            |                            |                            |  |
| <b>Shared expenses:</b>                      |                           |                           |                            |                            |                            |  |
| Commonwealth's attorney                      | 228,138                   | 230,910                   | 237,186                    | 298,372                    | 61,186                     | 21%                                      |
| Sheriff                                      | 1,283,012                 | 1,305,099                 | 1,334,925                  | 1,357,540                  | 22,615                     | 2%                                       |
| Commissioner of the revenue                  | 97,154                    | 99,150                    | 101,135                    | 101,935                    | 800                        | 1%                                       |
| Treasurer                                    | 102,334                   | 99,362                    | 106,319                    | 97,862                     | (8,457)                    | -9%                                      |
| Registrar/electoral board                    | 41,033                    | 57,131                    | 47,691                     | 49,051                     | 1,360                      | 3%                                       |
| Clerk of the Circuit Court                   | 277,792                   | 276,805                   | 273,500                    | 276,885                    | 3,385                      | 1%                                       |

| <b>GENERAL FUND REVENUE ESTIMATES</b>       | <b>FY15 Actual Amount</b> | <b>FY16 Actual Amount</b> | <b>FY17 Adopted Budget</b> | <b>FY18 Adopted Budget</b> | <b>Increase (Decrease)</b> | <b>Percent Change Adopted to Adopted</b> |
|---|---------------------------|---------------------------|----------------------------|----------------------------|----------------------------|--|
| <b>Total shared expenses</b>                | <b>2,029,464</b>          | <b>2,068,456</b>          | <b>2,100,756</b>           | <b>2,181,645</b>           | <b>80,889</b>              | <b>4%</b>                                |
| <b>Other categorical aid:</b>               |                           |                           |                            |                            |                            |  |
| Block Grant for Law Enforcement             | (1,346)                   | 0                         | 0                          | 0                          | 0                          | 0%                                       |
| Emergency services grants                   | 30,000                    | 30,000                    | 30,000                     | 30,300                     | 300                        | 1%                                       |
| State Miscellaneous                         | 18,278                    | 10,955                    | 0                          | 0                          | 0                          | 0%                                       |
| Virginia Commission for the Arts            | 4,500                     | 4,500                     | 4,500                      | 4,500                      | 0                          | 0%                                       |
| Library State Share                         | 147,555                   | 146,385                   | 149,313                    | 149,668                    | 355                        | 0%                                       |
| State recordation tax                       | 108,645                   | 116,792                   | 128,249                    | 129,532                    | 1,283                      | 1%                                       |
| Emergency medical services - four for life  | 33,939                    | 35,946                    | 35,190                     | 35,542                     | 352                        | 1%                                       |
| Fire programs                               | 86,376                    | 86,410                    | 83,520                     | 84,356                     | 836                        | 1%                                       |
| EMS/E911 Grant                              | 0                         | 0                         | 2,000                      | 2,000                      | 0                          | 0%                                       |
| Victim-witness grant                        | 55,453                    | 62,914                    | 56,562                     | 91,816                     | 35,254                     | 38%                                      |
| Comprehensive services act & administration | 1,045,695                 | 1,006,636                 | 991,335                    | 1,193,027                  | 201,692                    | 17%                                      |
| Virginia crime control grant                | 16,296                    | 21,828                    | 19,904                     | 19,904                     | 0                          | 0%                                       |
| Tobacco Grant                               | 53,666                    | 58,070                    | 59,340                     | 59,710                     | 370                        | 1%                                       |
| E-911 Wireless funds                        | 119,288                   | 107,605                   | 113,272                    | 110,100                    | (3,172)                    | -3%                                      |
| Virginia Tourism Corp Grant                 | 0                         | 10,000                    | 0                          | 0                          | 0                          | 0%                                       |
| Governor's Opportunity Grant                | 0                         | 385,000                   | 0                          | 0                          | 0                          | 0%                                       |
| Spay/Neuter                                 | 962                       | 1,049                     | 0                          | 0                          | 0                          | 0%                                       |
| <b>Total other categorical aid</b>          | <b>1,719,308</b>          | <b>2,084,088</b>          | <b>1,673,185</b>           | <b>1,910,455</b>           | <b>237,270</b>             | <b>12%</b>                               |
| <b>Total revenue from the Commonwealth</b>  | <b>8,013,180</b>          | <b>8,379,741</b>          | <b>8,063,514</b>           | <b>8,251,199</b>           | <b>187,685</b>             | <b>2%</b>                                |

| <b>Revenue from the federal government:</b> |        |        |        |         |         |      |
|---|--------|--------|--------|---------|---------|------|
| Payments in lieu of taxes                   | 13,550 | 14,883 | 13,550 | 13,686  | 136     | 1%   |
| SAFER Grant                                 | 0      | 0      | 0      | 151,773 | 151,773 | 100% |
| DMV Grant #154AL-06-52157                   |        |        |        |         |         |      |
| OP&ID                                       | 9,221  | 8,605  | 0      | 0       | 0       | 0%   |

| <b>GENERAL FUND REVENUE ESTIMATES</b>            | <b>FY15 Actual Amount</b> | <b>FY16 Actual Amount</b> | <b>FY17 Adopted Budget</b> | <b>FY18 Adopted Budget</b> | <b>Increase (Decrease)</b> | <b>Percent Change Adopted to Adopted</b> |
|--|---------------------------|---------------------------|----------------------------|----------------------------|----------------------------|--|
| <b>Total revenue from the federal government</b> | <b>22,771</b>             | <b>23,488</b>             | <b>13,550</b>              | <b>165,459</b>             | <b>151,909</b>             | <b>92%</b>                               |
| <b>Total General Fund</b>                        | <b>57,544,744</b>         | <b>59,457,242</b>         | <b>58,421,723</b>          | <b>60,267,621</b>          | <b>1,845,898</b>           | <b>3%</b>                                |

**Non Revenue Receipts**

**Transfers from other funds:**

|                                     |        |        |         |         |         |      |
|-------------------------------------|--------|--------|---------|---------|---------|------|
| From Fund Balance-Appropriations    | 0      | 0      | 314,000 | 648,072 | 334,072 | 52%  |
| Transfer from Law Library Fund      | 1,492  | 1,354  |         | 1,420   | (211)   | -15% |
| Transfer from Capital Projects Fund | 13,328 | 26,000 | 0       | 0       | 0       | 0%   |
| Transfer from VPA                   | 0      | 378    | 0       | 0       | 0       | 0%   |

|                                    |               |               |                |                |                |            |
|------------------------------------|---------------|---------------|----------------|----------------|----------------|------------|
| <b>Transfers from other funds:</b> | <b>14,820</b> | <b>27,732</b> | <b>314,000</b> | <b>649,492</b> | <b>335,492</b> | <b>52%</b> |
|------------------------------------|---------------|---------------|----------------|----------------|----------------|------------|

|                                   |               |               |                |                |                |            |
|-----------------------------------|---------------|---------------|----------------|----------------|----------------|------------|
| <b>Total Non Revenue Receipts</b> | <b>14,820</b> | <b>27,732</b> | <b>314,000</b> | <b>649,492</b> | <b>335,492</b> | <b>52%</b> |
|-----------------------------------|---------------|---------------|----------------|----------------|----------------|------------|

|   |                   |                   |                   |                   |                  |           |
|---|-------------------|-------------------|-------------------|-------------------|------------------|-----------|
| <b>Total revenue &amp; use of other funds</b> | <b>57,559,564</b> | <b>59,484,974</b> | <b>58,735,723</b> | <b>60,917,113</b> | <b>2,181,390</b> | <b>4%</b> |
|---|-------------------|-------------------|-------------------|-------------------|------------------|-----------|

| <b>SPECIAL REVENUE FUNDS<br/>REVENUE ESTIMATES</b> | <b>FY15<br/>Actual<br/>Amount</b> | <b>FY16<br/>Actual<br/>Amount</b> | <b>FY17<br/>Adopted<br/>Budget</b> | <b>FY18<br/>Adopted<br/>Budget</b> | <b>Increase<br/>(Decrease)</b> | <b>Percent<br/>Change<br/>Adopted to<br/>Adopted</b> |
|--|-----------------------------------|-----------------------------------|------------------------------------|------------------------------------|--------------------------------|--|
| <b>Law Library</b>                                 |                                   |                                   |                                    |                                    |                                |  |
| Charges for Law Library                            | 6,449                             | 6,010                             | 6,000                              | 6,000                              | 0                              | 0%   |
| Transfers  | 10,718                            | 9,889                             | 9,531                              | 9,531                              | 0                              | 0%   |
| <b>Total Law Library</b>                           | <b>17,167</b>                     | <b>15,899</b>                     | <b>15,531</b>                      | <b>15,531</b>                      | <b>0</b>                       | <b>0%</b>  |
| <b>Forfeited Assets</b>                            |                                   |                                   |                                    |                                    |                                |  |
| Use of Money                                       | 21                                | 77                                | -                                  | -                                  | -                              | 0%   |
| Forfeited Assets:                                  |                                   |                                   |                                    |                                    |                                |  |
| Commonwealth Attorney                              | -                                 | 2,709                             | -                                  | -                                  | -                              | 0%   |
| Sheriff  | -                                 | 11,272                            | -                                  | -                                  | -                              | 0%   |
| State Revenue                                      | 4,716                             | -                                 | -                                  | -                                  | -                              | 0%   |
| Federal Revenue                                    | -                                 | 1,332                             | -                                  | -                                  | -                              | 0%   |
| <b>Total Law Library</b>                           | <b>4,737</b>                      | <b>15,390</b>                     | <b>-</b>                           | <b>-</b>                           | <b>-</b>                       | <b>0%</b>  |
| <b>Virginia Public Assistance</b>                  |                                   |                                   |                                    |                                    |                                |  |
| Welfare State Revenue                              | 913,961                           | 940,409                           | 1,121,493                          | 1,059,551                          | (61,942)                       | -6%  |
| Welfare Federal Revenue                            | 1,220,723                         | 1,485,672                         | 1,264,692                          | 1,657,247                          | 392,555                        | 24%  |
| Transfer from General Fund                         | 916,784                           | 837,957                           | 837,957                            | 977,108                            | 139,151                        | 14%  |
| <b>Total Virginia Public Assistance</b>            | <b>3,051,468</b>                  | <b>3,264,038</b>                  | <b>3,224,142</b>                   | <b>3,693,906</b>                   | <b>469,764</b>                 | <b>13%</b>   |
| <b>Total Special Revenue Funds</b>                 | <b>3,073,372</b>                  | <b>3,295,327</b>                  | <b>3,239,673</b>                   | <b>3,709,437</b>                   | <b>469,764</b>                 | <b>0</b>   |

| <b>COUNTY CAPITAL PROJECTS FUNDS<br/>REVENUE ESTIMATES</b> | <b>FY15<br/>Actual<br/>Amount</b> | <b>FY16 Actual<br/>Amount</b> | <b>FY17<br/>Adopted<br/>Budget</b> | <b>FY18<br/>Adopted<br/>Budget</b> | <b>Increase<br/>(Decrease)</b> | <b>Percent<br/>Change<br/>Adopted to<br/>Adopted</b> |
|--|-----------------------------------|-------------------------------|------------------------------------|------------------------------------|--------------------------------|--|
| Other Local  | 25                                | -                             | -                                  | -                                  | -                              | 0%   |
| State  | 151,597                           | 88,320                        | 123,300                            | 5,292                              | (118,008)                      | -2230%   |
| Federal  | -                                 | -                             | 1,010,000                          | 1,010,000                          | -                              | 0%   |
| Financing Proceeds   | 494,870                           | -                             | 307,500                            | -                                  | (307,500)                      | 0%   |
| Transfer from General Fund                                 | 1,650,323                         | 3,589,481                     | 1,273,491                          | 1,166,554                          | (106,937)                      | -9%  |
| From Fund Balance  | -                                 | 133,696                       | 175,000                            | 807,500                            | 632,500                        | 78%  |
| <b>Total County Capital Projects Fund</b>                  | <b>2,296,815</b>                  | <b>3,811,497</b>              | <b>2,889,291</b>                   | <b>2,989,346</b>                   | <b>100,055</b>                 | <b>3%</b>  |

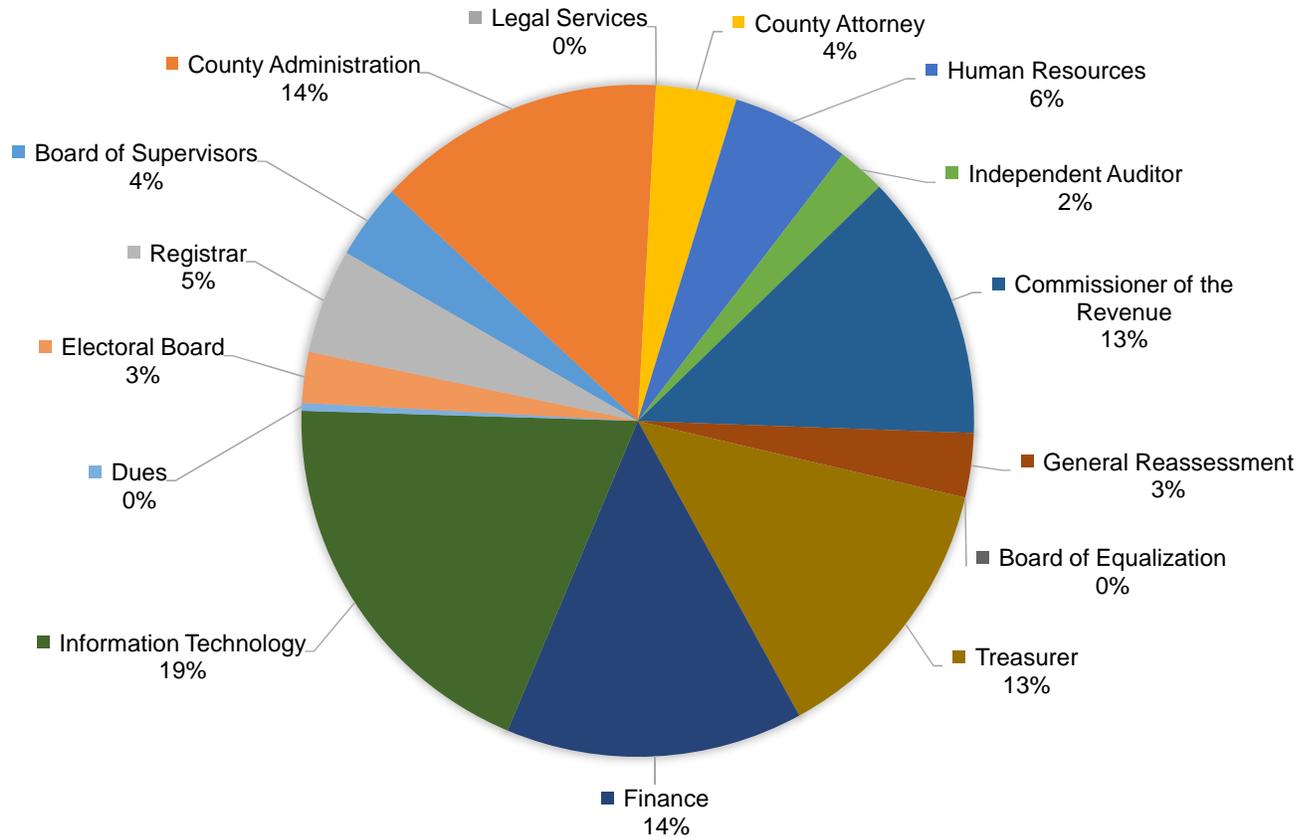
**DEBT SERVICE FUND  
REVENUE ESTIMATES**

|                                    | <b>FY15<br/>Actual<br/>Amount</b> | <b>FY16<br/>Actual<br/>Amount</b> | <b>FY17<br/>Adopted<br/>Budget</b> | <b>FY18<br/>Adopted<br/>Budget</b> | <b>Increase<br/>(Decrease)</b> | <b>Percent<br/>Change<br/>Adopted to<br/>Adopted</b> |
|------------------------------------|-----------------------------------|-----------------------------------|------------------------------------|------------------------------------|--------------------------------|--|
| <b>Transfers from other funds:</b> |                                   |                                   |                                    |                                    |                                |  |
| Transfer from General Fund         | 9,190,578                         | 9,043,471                         | 9,204,743                          | 10,079,167                         | 874,424                        | 9%   |
| <b>Transfers from other funds:</b> | <b>9,190,578</b>                  | <b>9,043,471</b>                  | <b>9,204,743</b>                   | <b>10,079,167</b>                  | <b>874,424</b>                 | <b>9%</b>  |

| <b>PROPRIETARY FUNDS<br/>REVENUE ESTIMATES</b> | <b>FY15<br/>Actual<br/>Amount</b> | <b>FY16<br/>Actual<br/>Amount</b> | <b>FY17<br/>Adopted<br/>Budget</b> | <b>FY18<br/>Adopted<br/>Budget</b> | <b>Increase<br/>(Decrease)</b> | <b>Percent<br/>Change<br/>Adopted to<br/>Adopted</b> |
|--|-----------------------------------|-----------------------------------|------------------------------------|------------------------------------|--------------------------------|--|
| <b>Airport</b>                                 |                                   |                                   |                                    |                                    |                                |  |
| Commonwealth                                   | 169,368                           | 8,721                             | 120,025                            | 56,400                             | (63,625)                       | (1)  |
| Federal Government                             | 128,700                           | 22,144                            | 315,000                            | 634,500                            | 319,500                        | 1  |
| Local Sources                                  | 384,990                           | 307,528                           | 459,940                            | 399,940                            | (60,000)                       | (0)  |
| Transfer from General Fund                     | 152,566                           | 98,250                            | 133,241                            | 119,762                            | (13,479)                       | (0)  |
| Reserves                                       | -                                 | -                                 | 165,000                            | 5,000                              | (160,000)                      | (32)   |
| <b>Total Airport</b>                           | <b>835,624</b>                    | <b>436,643</b>                    | <b>1,193,206</b>                   | <b>1,215,602</b>                   | <b>22,396</b>                  | <b>0</b>   |
| <b>Landfill</b>                                |                                   |                                   |                                    |                                    |                                |  |
| Transfer from General Fund                     | 2,315,380                         | 2,015,761                         | 2,005,191                          | 2,306,385                          | 301,194                        | 0  |
| Local Sources                                  | 346,189                           | 393,152                           | 365,000                            | 365,000                            | -                              | -  |
| Commonwealth                                   | 8,978                             | 9,207                             | 9,207                              | 9,207                              | -                              | -  |
| <b>Total Landfill</b>                          | <b>2,670,547</b>                  | <b>2,418,120</b>                  | <b>2,379,398</b>                   | <b>2,680,592</b>                   | <b>301,194</b>                 | <b>0</b>   |
| <b>Medical Insurance</b>                       |                                   |                                   |                                    |                                    |                                |  |
| Insurance Contributions                        | 7,326,354                         | 7,267,880                         | 7,892,683                          | 8,149,202                          | 256,519                        | 0  |
| <b>Total Medical Insurance</b>                 | <b>7,326,354</b>                  | <b>7,267,880</b>                  | <b>7,892,683</b>                   | <b>8,149,202</b>                   | <b>256,519</b>                 | <b>0</b>   |

# GENERAL GOVERNMENT ADMINISTRATION

## EXPENDITURE PERCENTAGES BY COST CENTER



**\$3,228,531**

| Cost Center                 | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget | % Change FY17 - FY18 |
|-----------------------------|--------------------|--------------------|---------------------|---------------------|----------------------|
| Board of Supervisors        | 87,228             | 95,517             | 116,712             | 116,867             | 0.13%                |
| County Administration       | 383,358            | 407,005            | 438,984             | 449,226             | 2.28%                |
| Legal Services              | 85,893             | 29,002             | 119,000             | -                   | 0.00%                |
| County Attorney             | 123,007            | 124,017            | 125,578             | 125,276             | -0.24%               |
| Human Resources             | 155,328            | 158,501            | 189,245             | 183,201             | -3.30%               |
| Independent Auditor         | 65,974             | 78,812             | 75,000              | 75,000              | 0.00%                |
| Commissioner of the Revenue | 365,528            | 382,305            | 412,415             | 414,377             | 0.47%                |
| General Reassessment        | -                  | 66,191             | 99,720              | 99,720              | 0.00%                |
| Board of Equalization       | -                  | 620                | -                   | -                   | 0.00%                |
| Treasurer                   | 400,223            | 398,476            | 436,345             | 431,143             | -1.21%               |
| Finance                     | 408,384            | 439,257            | 441,953             | 461,868             | 4.31%                |
| Information Technology      | 511,568            | 529,389            | 577,348             | 618,417             | 6.64%                |
| Dues                        | 11,754             | 11,826             | 12,085              | 12,085              | 0.00%                |
| Electoral Board             | 44,930             | 73,142             | 82,863              | 79,193              | -4.63%               |
| Registrar                   | 131,006            | 149,943            | 158,917             | 162,158             | 2.00%                |
| <b>Totals</b>               | <b>2,774,182</b>   | <b>2,944,003</b>   | <b>3,286,165</b>    | <b>3,228,531</b>    | <b>-1.79%</b>        |



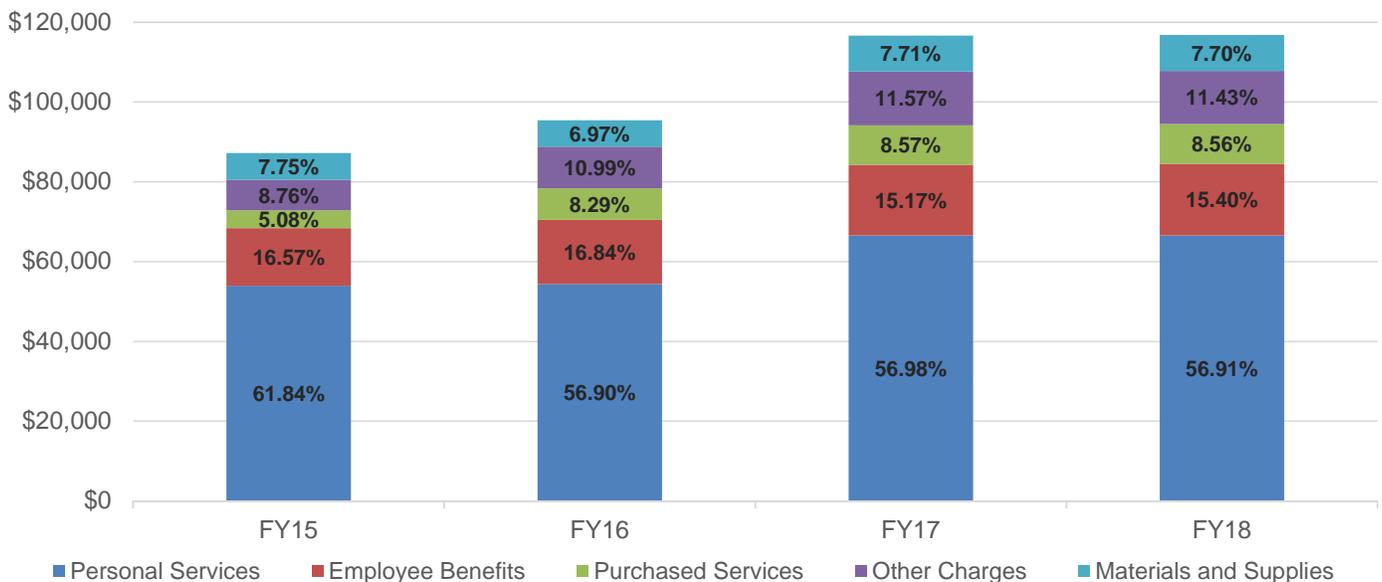
The Board of Supervisors is the main legislative body of the County of Orange and is comprised of five (5) members who are elected by the voters of Orange County. The members serve four-year staggered terms, with each member representing a specific election district. The Board elects a Chairman and Vice Chairman at an annual Organizational Meeting in January. Additionally, the Board appoints members to various advisory boards, committees, and commissions associated with functions of the County's government and management.

The Board of Supervisors is focused on a small and efficient government that provides core services to promote the health, safety, welfare, and quality of life for all Orange County citizens. The Board's Vision Statement establishes the following purposes and principles to achieve it's strategic goals: A Vibrant Economy; Effective, Reflective Government; and Sustainable Land Use.

| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 87,228             | 95,517             | 116,712             | 116,867             |
| <b>Total</b>          | <b>87,228</b>      | <b>95,517</b>      | <b>116,712</b>      | <b>116,867</b>      |

| Expenditures           | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|------------------------|--------------------|--------------------|---------------------|---------------------|
| Personal Services      | 53,944             | 54,350             | 66,508              | 66,508              |
| Employee Benefits      | 14,453             | 16,089             | 17,704              | 18,003              |
| Purchased Services     | 4,429              | 7,921              | 10,000              | 10,000              |
| Other Charges          | 7,642              | 10,501             | 13,500              | 13,356              |
| Materials and Supplies | 6,761              | 6,657              | 9,000               | 9,000               |
| <b>Total</b>           | <b>87,228</b>      | <b>95,517</b>      | <b>116,712</b>      | <b>116,867</b>      |

EXPENDITURES BY CATEGORY AND FISCAL YEAR



**Budget Highlights**

- ♦ An overview of expenditures by category shows a flat budget year-over-year from Fiscal Year 2017 to Fiscal Year 2018, representing an overall increase of less than 0.2%.
- ♦ Salaries of Board members remain flat, with only nominal increases budgeted for expected benefit expenditures.

**Performance Measures**

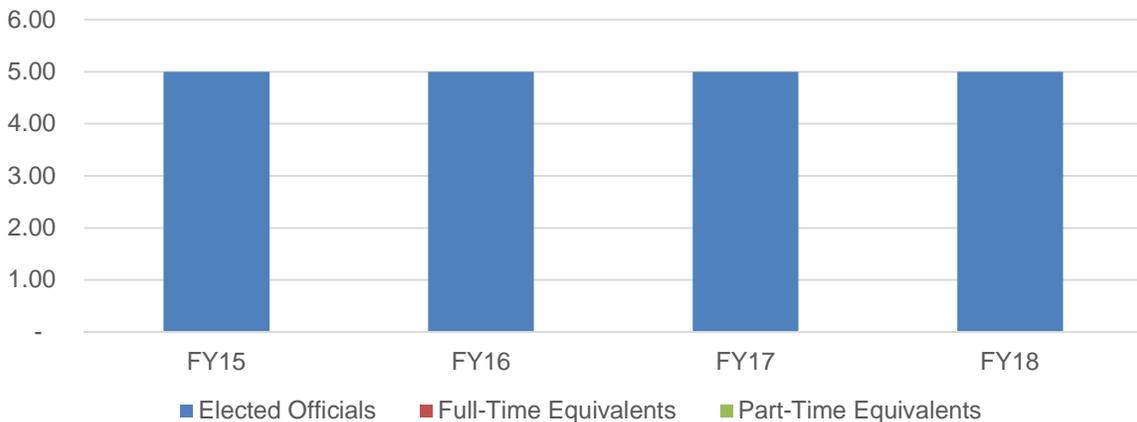
|   | FY15 Actuals | FY16 Actuals | FY17 Actuals* | FY18 Projection |  |
|---|--------------|--------------|---------------|-----------------|--|
| Average number of viewers for Board Meeting videos on YouTube           | N/A          | N/A          | 17.7          | 25              |  |
| Number of subscribers on YouTube Channel                                | N/A          | N/A          | 4             | 10              |  |
| Number of citizen requests addressed with outside agencies (VDOT, etc.) | N/A          | N/A          | 29            | 45              |  |
| Number of Public Hearings conducted                                     | N/A          | N/A          | 8             | 15              |  |
| Percentage of Public Hearings where public input was received           | N/A          | N/A          | 25%           | 50%             |  |

\* FY17 Actuals are for July 1, 2016 - December 31, 2016.

**Staffing**

|                       | FY15 Actuals | FY16 Actuals | FY17 Actuals | FY18 Projection |
|-----------------------|--------------|--------------|--------------|-----------------|
| Elected Officials     | 5.00         | 5.00         | 5.00         | 5.00            |
| Full-Time Equivalents | -            | -            | -            | -               |
| Part-Time Equivalents | -            | -            | -            | -               |

**STAFFING LEVELS BY TYPE AND FISCAL YEAR**





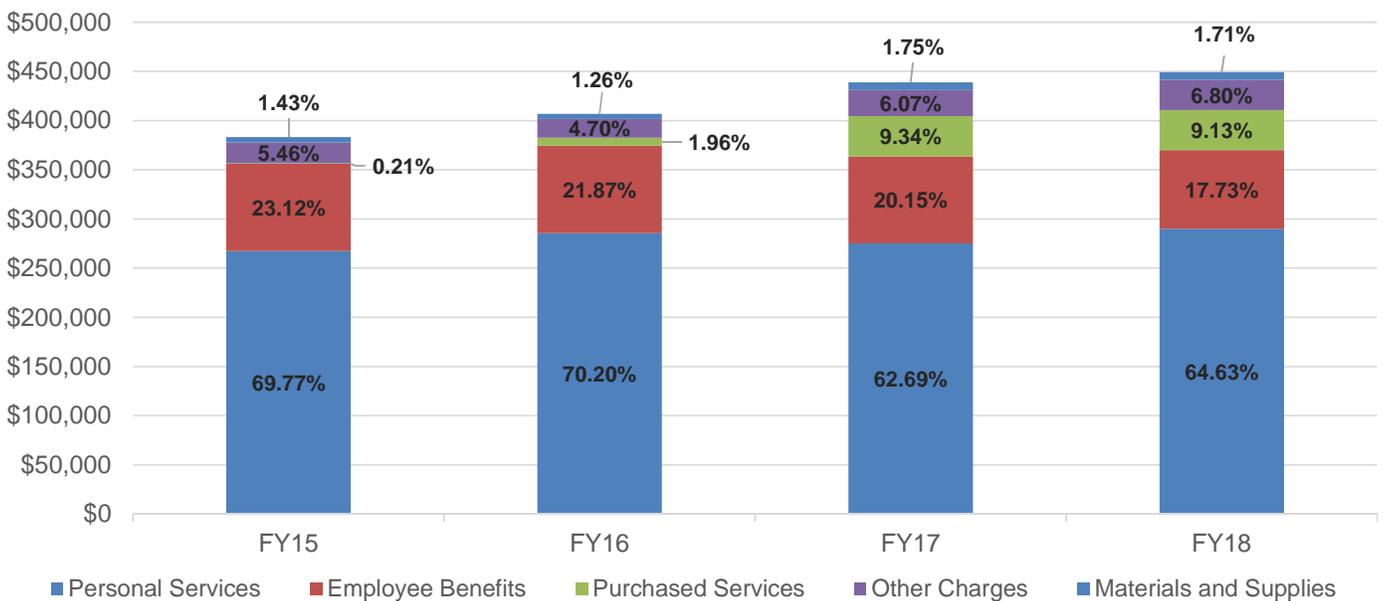
The County Administrator's Office is the highest level management office in Orange County Government. The County Administrator directs and supervises day-to-day operations of all County departments and agencies that are under the direct control of the Board of Supervisors, pursuant to local ordinances and regulations. He also serves in an advisory capacity to the Board of Supervisors; effectively and efficiently implements policy and directives as deemed by the Board of Supervisors; and ensures smooth delivery of services to County residents.

| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 381,866            | 405,651            | 437,353             | 447,806             |
| Transfers & Reserves  | 1,492              | 1,354              | 1,631               | 1,420               |
| <b>Total</b>          | <b>383,358</b>     | <b>407,005</b>     | <b>438,984</b>      | <b>449,226</b>      |

**Expenditures**

|                        |                |                |                |                |
|------------------------|----------------|----------------|----------------|----------------|
| Personal Services      | 267,472        | 285,733        | 275,179        | 290,339        |
| Employee Benefits      | 88,649         | 89,020         | 88,475         | 79,648         |
| Purchased Services     | 809            | 7,987          | 41,000         | 41,000         |
| Other Charges          | 20,940         | 19,121         | 26,630         | 30,539         |
| Materials and Supplies | 5,487          | 5,144          | 7,700          | 7,700          |
| <b>Total</b>           | <b>383,358</b> | <b>407,005</b> | <b>438,984</b> | <b>449,226</b> |

**EXPENDITURES BY CATEGORY AND FISCAL YEAR**

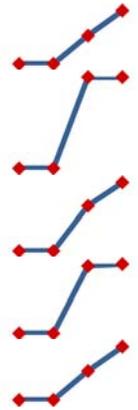


**Budget Highlights**

- ♦ An overview of expenditures by category shows a year-over-year increase from Fiscal Year 2017 to Fiscal Year 2018, representing an overall increase of approximately 2.3%.
- ♦ The single largest budget increase in Administration was in the Postage line item. This was the result of consolidating the lease billing for the postage machine used by most departments, allowing the lease billing to be processed more efficiently. While this resulted in an increase in Administration's Postage line item, it was not an increase to the overall budget as funds were simply transferred from other affected departments to cover this change.

**Performance Measures**

|   | FY15 Actuals | FY16 Actuals | FY17 Actuals* | FY18 Projection |
|---|--------------|--------------|---------------|-----------------|
| Number of FOIA requests received  | N/A          | N/A          | 24            | 45              |
| Percentage of FOIA requests processed within 5 business days without invoking extension | N/A          | N/A          | 100%          | 100%            |
| Number of Press Releases and News Flashes issued  | N/A          | N/A          | 33            | 50              |
| Average number of subscribers on Press Release and News Flash list                      | N/A          | N/A          | 263           | 270             |
| Number of Citizens inputs received  | N/A          | N/A          | 19            | 35              |

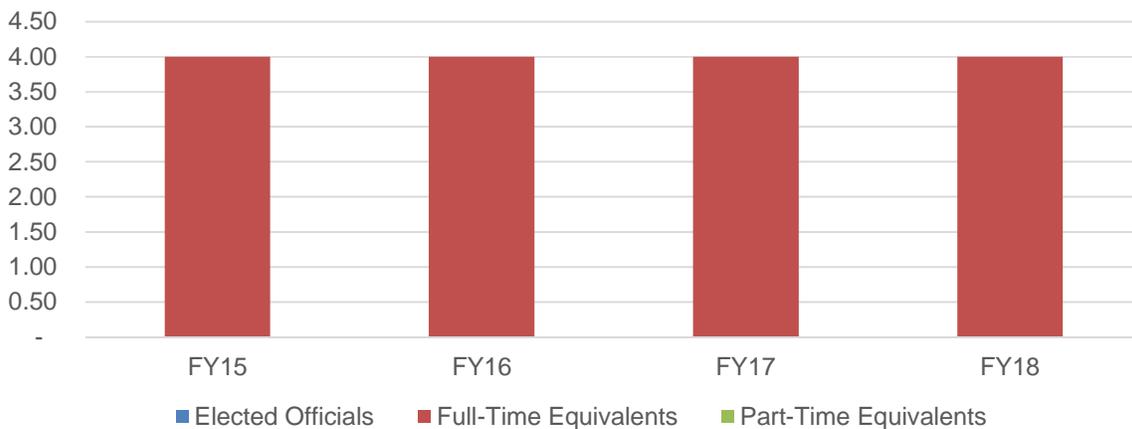


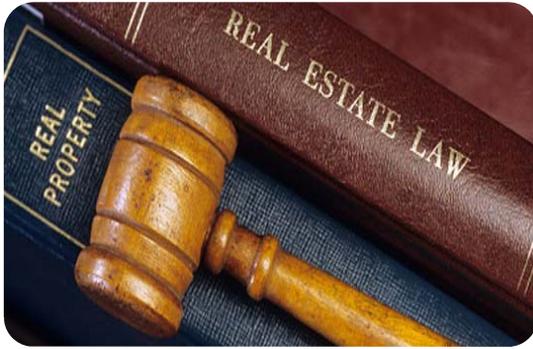
\* FY17 Actuals are for July 1, 2016 - December 31, 2016.

**Staffing**

|                       | FY15 Actuals | FY16 Actuals | FY17 Actuals | FY18 Projection |
|-----------------------|--------------|--------------|--------------|-----------------|
| Elected Officials     | -            | -            | -            | -               |
| Full-Time Equivalents | 4.00         | 4.00         | 4.00         | 4.00            |
| Part-Time Equivalents | -            | -            | -            | -               |

**STAFFING LEVELS BY TYPE AND FISCAL YEAR**





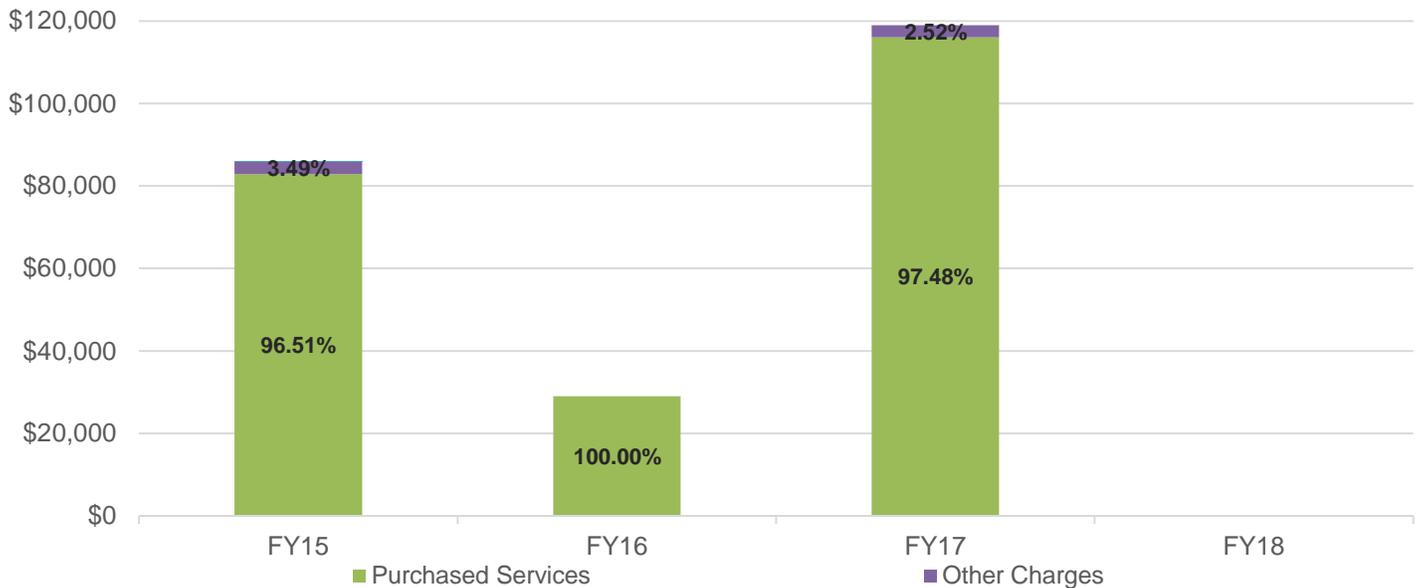
The Legal Services Department is responsible for the costs in the course of tax suit cases for property that is either redeemed or sold at public auction. The surplus from the sales of these properties goes into the Circuit Court to be held for two (2) years from the date of confirmation of the sale before being paid over to the County, so long as the property is not claimed by the owner(s) or his/her heir(s). The County recently re-negotiated its contract for the provision of these services and will no longer incur the expenses directly.

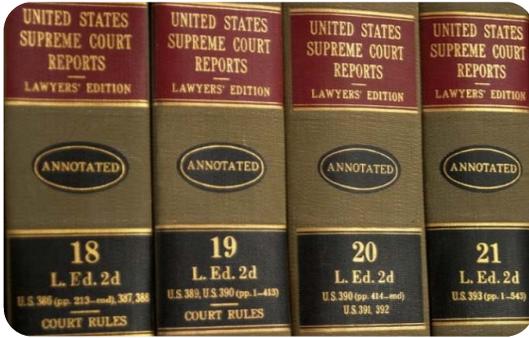
| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 8,688              | 332                | (177,500)           | -                   |
| Transfers & Reserves  | 77,205             | 28,670             | 296,500             | -                   |
| <b>Total</b>          | <b>85,893</b>      | <b>29,002</b>      | <b>119,000</b>      | <b>-</b>            |

| Expenditures       | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|--------------------|--------------------|--------------------|---------------------|---------------------|
| Purchased Services | 82,893             | 29,002             | 116,000             | -                   |
| Other Charges      | 3,000              | -                  | 3,000               | -                   |
| <b>Total</b>       | <b>85,893</b>      | <b>29,002</b>      | <b>119,000</b>      | <b>-</b>            |

EXPENDITURES BY CATEGORY AND FISCAL YEAR





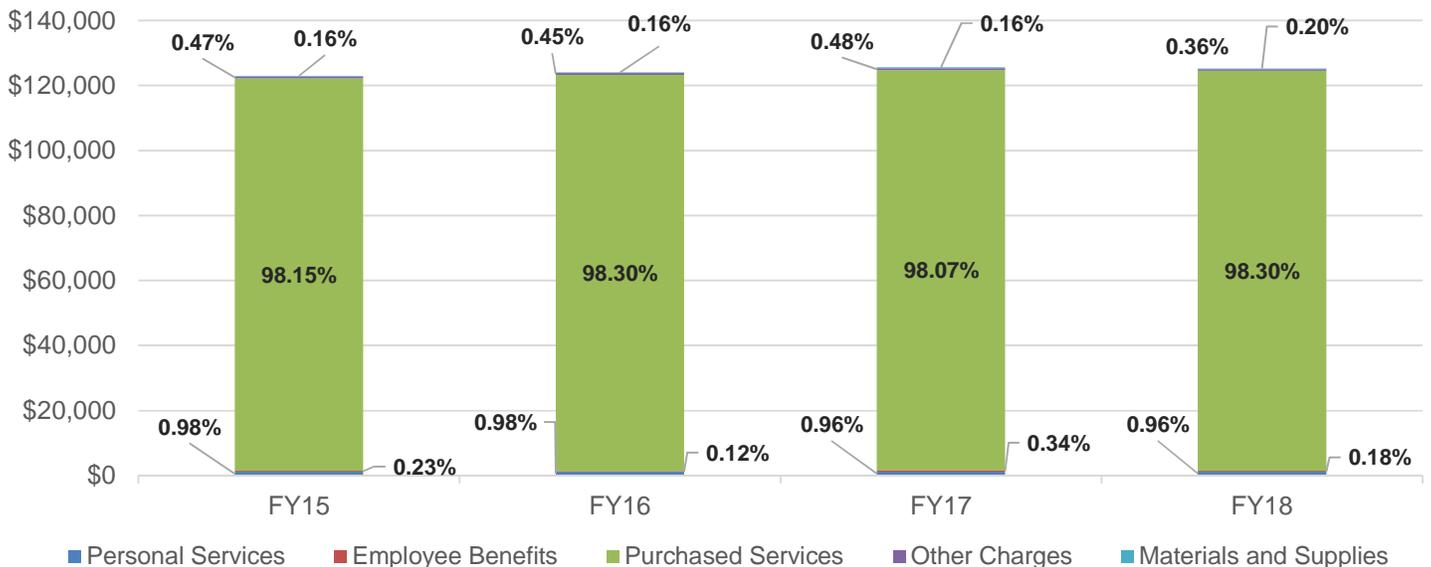
The County Attorney's Office provides legal counsel and advice in civil matters to the Board of Supervisors and other boards, agencies and officials of the County as directed by the Board. The office drafts ordinances and resolutions to implement policy decisions of the Board of Supervisors, represents the County in litigation and in prosecuting County Code violations.

|                       | FY15<br>Actual<br>Amount | FY16<br>Actual<br>Amount | FY17<br>Adopted<br>Budget | FY18<br>Adopted<br>Budget |
|-----------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| <b>Revenues</b>       |                          |                          |                           |                           |
| Undesignated Revenues | 123,007                  | 124,017                  | 125,578                   | 125,276                   |
| <b>Total</b>          | <b>123,007</b>           | <b>124,017</b>           | <b>125,578</b>            | <b>125,276</b>            |

**Expenditures**

|                        |                |                |                |                |
|------------------------|----------------|----------------|----------------|----------------|
| Personal Services      | 1,202          | 1,210          | 1,200          | 1,200          |
| Employee Benefits      | 289            | 144            | 428            | 220            |
| Purchased Services     | 120,734        | 121,905        | 123,150        | 123,150        |
| Other Charges          | 583            | 563            | 600            | 456            |
| Materials and Supplies | 199            | 196            | 200            | 250            |
| <b>Total</b>           | <b>123,007</b> | <b>124,017</b> | <b>125,578</b> | <b>125,276</b> |

**EXPENDITURES BY CATEGORY AND FISCAL YEAR**





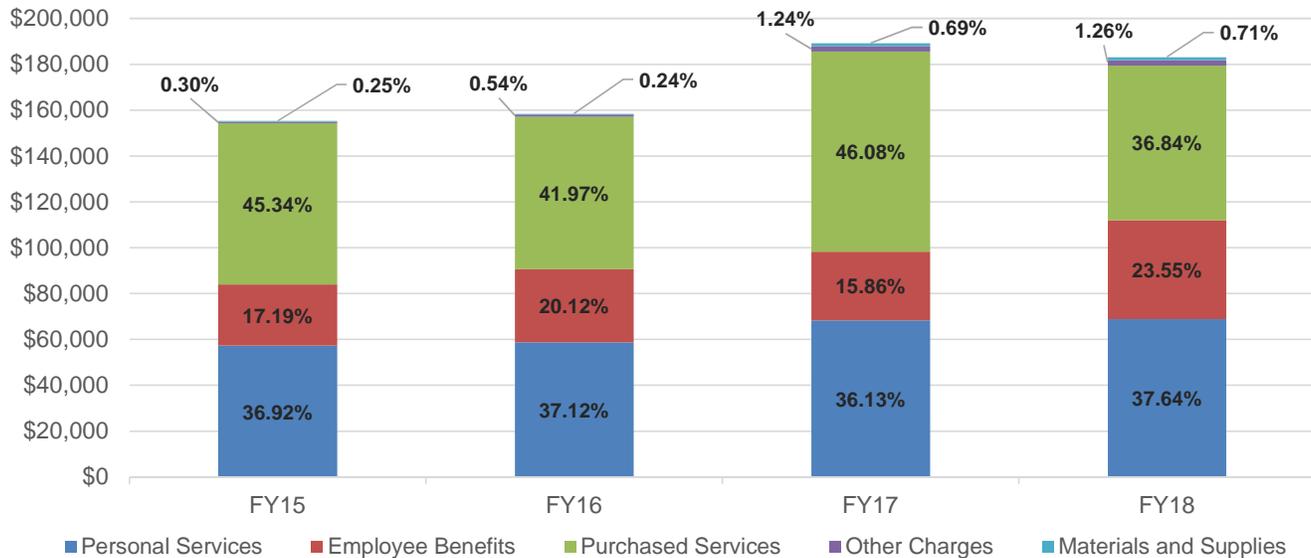
The Human Resources Department administers a comprehensive human resources program consistent with Federal, State, and local statutes, meeting the needs of the governmental employer, as well as current and potential employees. The Department is responsible for overseeing a variety of functions affecting the staff of the County of Orange and the effectiveness of the staff in accomplishing the tasks assigned by the Board of Supervisors in order to provide a respectful, supportive work environment and enable all Orange County employees to improve and maintain their productivity in the service of Orange County citizens. These functions include employment, policies, benefits, and training opportunities for all County employees.

| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 155,328            | 158,501            | 189,245             | 183,201             |
| <b>Total</b>          | <b>155,328</b>     | <b>158,501</b>     | <b>189,245</b>      | <b>183,201</b>      |

**Expenditures**

|                        |                |                |                |                |
|------------------------|----------------|----------------|----------------|----------------|
| Personal Services      | 57,350         | 58,840         | 68,376         | 68,960         |
| Employee Benefits      | 26,699         | 31,898         | 30,019         | 43,140         |
| Purchased Services     | 70,423         | 66,520         | 87,200         | 67,500         |
| Other Charges          | 462            | 858            | 2,350          | 2,301          |
| Materials and Supplies | 394            | 385            | 1,300          | 1,300          |
| <b>Total</b>           | <b>155,328</b> | <b>158,501</b> | <b>189,245</b> | <b>183,201</b> |

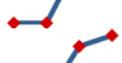
**EXPENDITURES BY CATEGORY AND FISCAL YEAR**



**Budget Highlights**

- ♦ A snapshot of expenditures by category shows an increase in employee benefits of 7.69%. The majority of this increase is attributable to increased utilization of the County's incentive program for employee education, helping to provide training and higher education for eligible employees.
- ♦ Health insurance premiums were budgeted at a 9% increase over Fiscal Year 2017. There was no change budgeted for dental insurance premiums.

**Performance Measures**

|  | FY15 Actuals | FY16 Actuals | FY17 Actuals* | FY18 Projection |   |
|--|--------------|--------------|---------------|-----------------|---|
| Average number of applications received per job vacancy. | N/A          | N/A          | 4             | 7               |    |
| Employee turnover rate.                                  | N/A          | N/A          | 1.80%         | 0.50%           |    |
| Number of workers compensation claims.                   | N/A          | N/A          | 8             | 0               |    |
| Average cost per workers compensation claim.             | N/A          | N/A          | \$612.50      | 0               |    |
| Number of wellness programs offered.                     | N/A          | N/A          | 1             | 1               |   |
| Number of wellness program participants.                 | N/A          | N/A          | 29            | 35              |  |

\* FY17 Actuals are for July 1, 2016 - December 31, 2016.

**Staffing**

|                       | FY15 Actuals | FY16 Actuals | FY17 Actuals | FY18 Projection |
|-----------------------|--------------|--------------|--------------|-----------------|
| Elected Officials     | -            | -            | -            | -               |
| Full-Time Equivalents | 1.00         | 1.00         | 1.00         | 1.00            |
| Part-Time Equivalents | -            | -            | -            | -               |

**STAFFING LEVELS BY TYPE AND FISCAL YEAR**





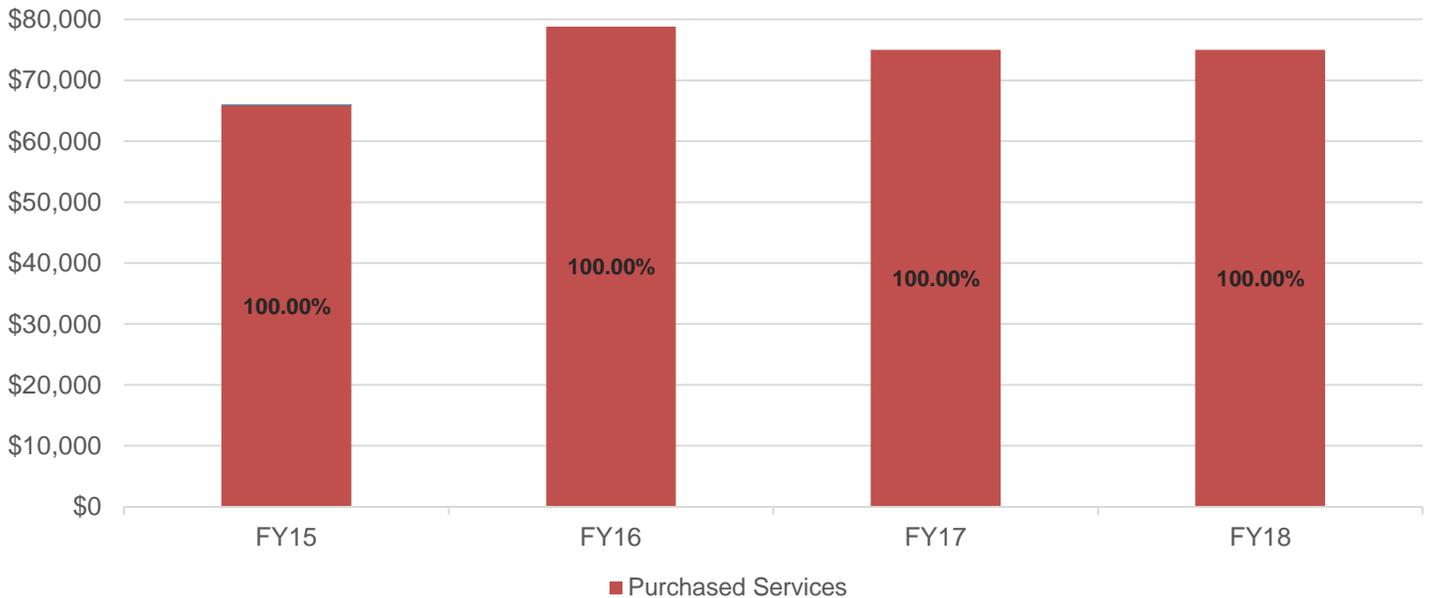
The Board of Supervisors contracts with a qualified independent certified public accountant to perform an annual financial audit in accordance with generally accepted auditing standards contained in Government Auditing Standards issued by the Comptroller General of the United States; the provision of the Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations; and the Specifications for Audits of Counties, Cities and Towns issued by the Auditor of Public Accounts.

| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 65,974             | 78,812             | 75,000              | 75,000              |
| <b>Total</b>          | <b>65,974</b>      | <b>78,812</b>      | <b>75,000</b>       | <b>75,000</b>       |

**Expenditures**

|                    |               |               |               |               |
|--------------------|---------------|---------------|---------------|---------------|
| Purchased Services | 65,974        | 78,812        | 75,000        | 75,000        |
| <b>Total</b>       | <b>65,974</b> | <b>78,812</b> | <b>75,000</b> | <b>75,000</b> |

**EXPENDITURES BY CATEGORY AND FISCAL YEAR**





The Office of the Commissioner of the Revenue is a Constitutional Office of the Commonwealth of Virginia, and the County of Orange. The Commissioner of the Revenue is locally elected every four years and is the chief taxing authority for the locality. The Commissioner is responsible for maintaining real estate ownership information and assessments, for administering the Tax Relief for the Elderly and Handicapped program, land use, and public service assessments.

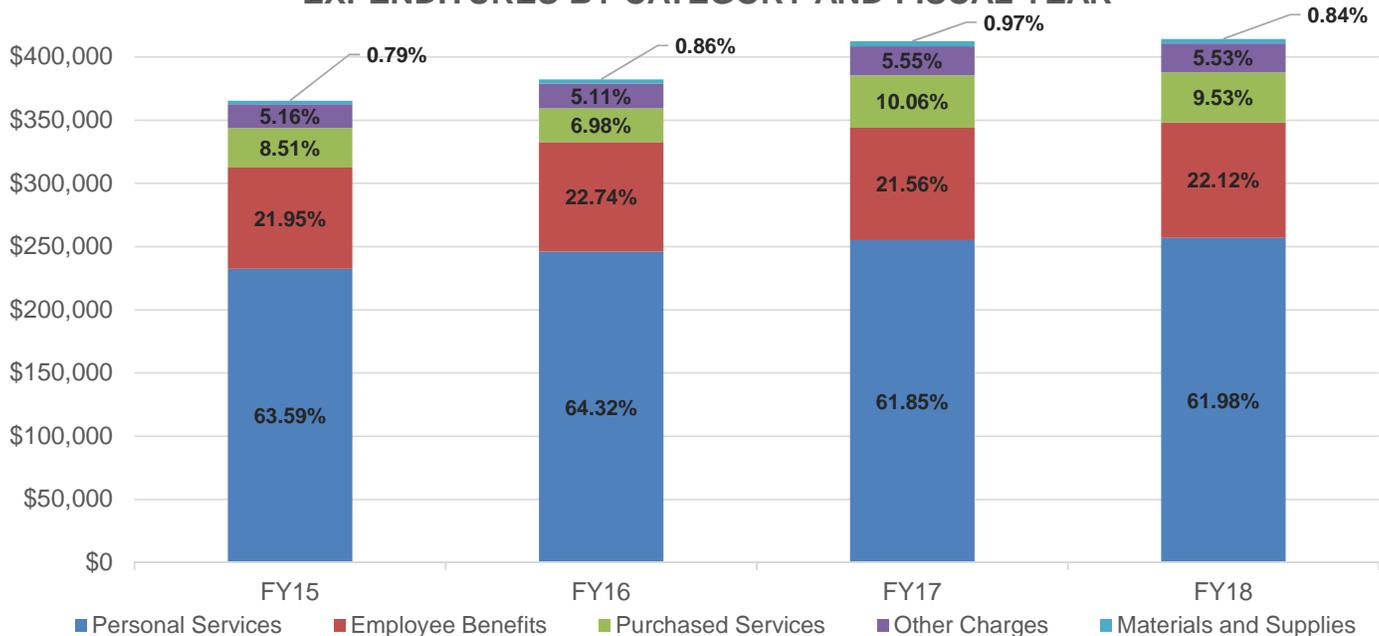
The Commissioner is also responsible for accurately assessing all personal and business property and for processing Virginia Individual Income Tax returns in Orange County.

| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 268,374            | 283,155            | 311,280             | 312,442             |
| Functional Aid: State | 97,154             | 99,150             | 101,135             | 101,935             |
| <b>Total</b>          | <b>365,528</b>     | <b>382,305</b>     | <b>412,415</b>      | <b>414,377</b>      |

**Expenditures**

|                        |                |                |                |                |
|------------------------|----------------|----------------|----------------|----------------|
| Personal Services      | 232,451        | 245,883        | 255,089        | 256,826        |
| Employee Benefits      | 80,230         | 86,919         | 88,926         | 91,651         |
| Purchased Services     | 31,098         | 26,691         | 41,500         | 39,500         |
| Other Charges          | 18,845         | 19,538         | 22,900         | 22,900         |
| Materials and Supplies | 2,902          | 3,274          | 4,000          | 3,500          |
| <b>Total</b>           | <b>365,528</b> | <b>382,305</b> | <b>412,415</b> | <b>414,377</b> |

**EXPENDITURES BY CATEGORY AND FISCAL YEAR**



**Budget Highlights**

- ♦ The Commissioner of the Revenue's Office continues to generate revenue for the county through the discovery and assessment of all Real Estate and Personal Property tax assessments as well as public services assessments.
- ♦ The Office is also a key resource for the general public as well as real estate agents, attorneys, surveyors, media personnel and contractors for the continuous assessments of property in the county.

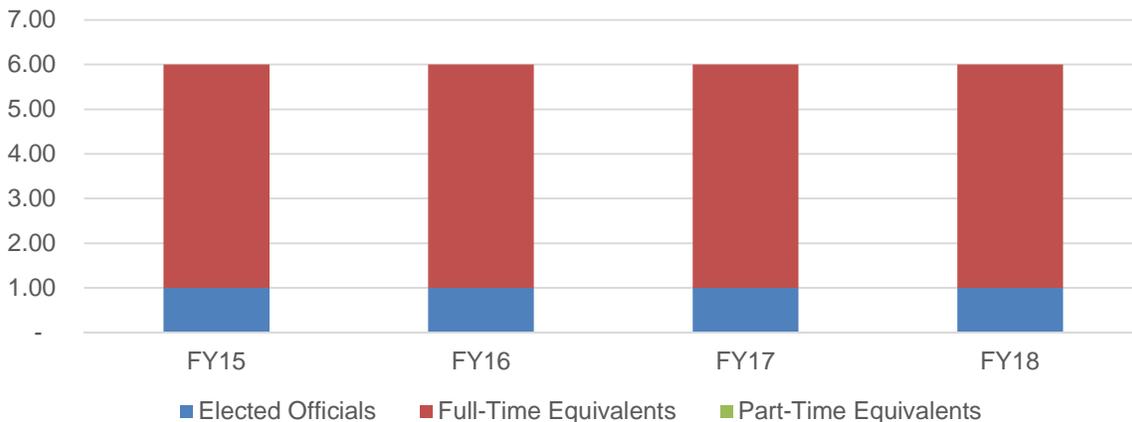
**Performance Measures**

|                                    | FY15 Actuals | FY16 Actuals | FY17 Actuals | FY18 Projection |  |
|------------------------------------|--------------|--------------|--------------|-----------------|--|
| Number of Assessments              | N/A          | N/A          | 27,638       | 28,638          |  |
| Tax Assessment Adjustments         | N/A          | N/A          | 14           | 1,300           |  |
| Vehicle License Fees Assessed      | N/A          | N/A          | 21,356       | 22,106          |  |
| Tangible Personal Property Appeals | N/A          | N/A          | 0            | 0               |  |
| State Income Tax Returns Processed | N/A          | N/A          | 422          | 500             |  |
| Taxpayer Assistance                | N/A          | N/A          | 5,000        | 5,000           |  |

**Staffing**

|                       | FY15 Actuals | FY16 Actuals | FY17 Actuals | FY18 Projection |
|-----------------------|--------------|--------------|--------------|-----------------|
| Elected Officials     | 1.00         | 1.00         | 1.00         | 1.00            |
| Full-Time Equivalents | 5.00         | 5.00         | 5.00         | 5.00            |
| Part-Time Equivalents | -            | -            | -            | -               |

**STAFFING LEVELS BY TYPE AND FISCAL YEAR**





Periodic general reassessment of real property is required by Code of Virginia § 58.1-3252:§ 58.1-3252: *In counties, there shall be a general reassessment of real estate every four years. Any county that has a population of 50,000 or less may elect by majority vote of its Board of Supervisors to conduct its general reassessments at either five-year or six-year intervals.* Orange County generally contracts with a professional appraisal firm every four years to complete the reassessment. One fourth of the expected cost is appropriated each year and reserved until the reassessment takes place.

| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | -                  | 66,191             | 99,720              | 99,720              |
| <b>Total</b>          | <b>-</b>           | <b>66,191</b>      | <b>99,720</b>       | <b>99,720</b>       |

| Expenditures       | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|--------------------|--------------------|--------------------|---------------------|---------------------|
| Purchased Services | -                  | 66,191             | 99,720              | 99,720              |
| <b>Total</b>       | <b>-</b>           | <b>66,191</b>      | <b>99,720</b>       | <b>99,720</b>       |

EXPENDITURES BY CATEGORY AND FISCAL YEAR



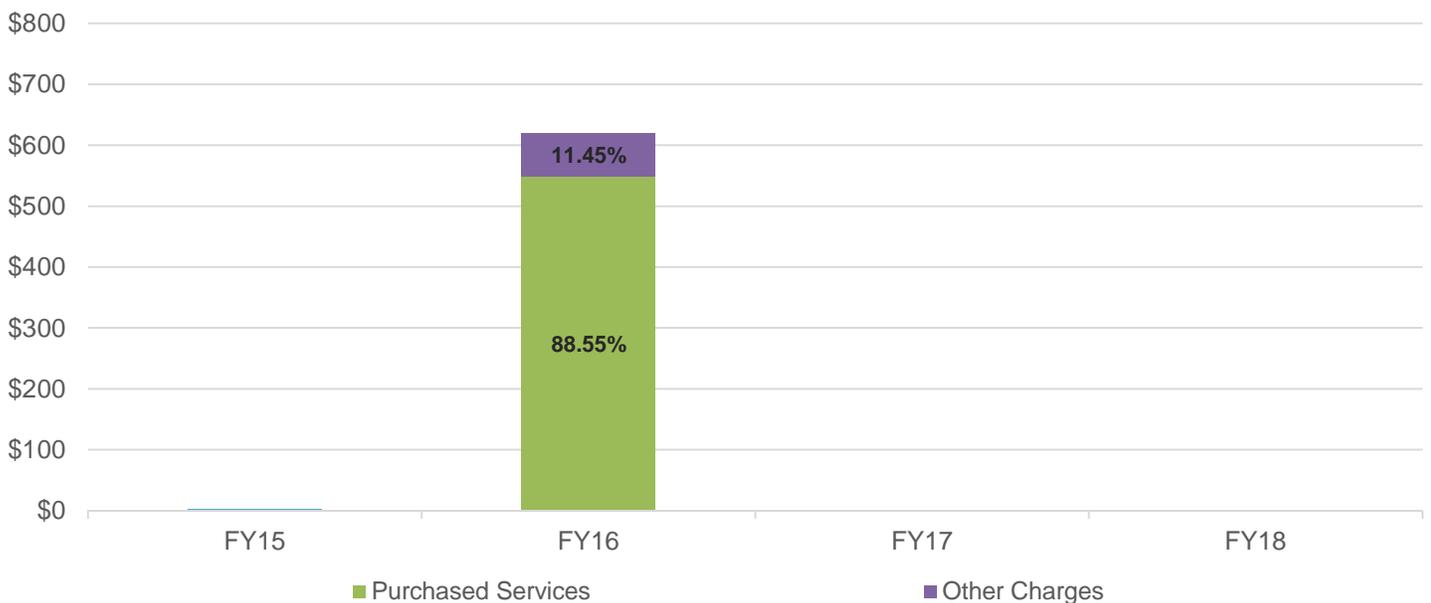


As set forth in § 58.1-3370 et seq. VA Code Ann, the Orange County Board of Supervisors shall, for the year following any year a general reassessment is conducted, create and appoint a Board of Equalization for the equalization of real estate assessments. The committee shall be composed of not less than three with no more than five members. The terms of the members shall expire on December 31 of the year in which they are appointed. All members of every Board of Equalization shall be residents, a majority of whom shall be free-holders and shall be selected from the citizens of the County.

Thirty percent of the members of the Board shall be commercial or residential real estate appraisers, other real estate professionals, builders, developers, legal, and/or financial professionals. At least one member shall sit in all cases involving commercial, industrial or multi-family residential property, unless waived by the taxpayer.

|                       | FY15<br>Actual<br>Amount | FY16<br>Actual<br>Amount | FY17<br>Adopted<br>Budget | FY18<br>Adopted<br>Budget |
|-----------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| <b>Revenues</b>       |                          |                          |                           |                           |
| Undesignated Revenues | -                        | 620                      | -                         | -                         |
| <b>Total</b>          | -                        | <b>620</b>               | -                         | -                         |
| <b>Expenditures</b>   |                          |                          |                           |                           |
| Purchased Services    | -                        | 549                      | -                         | -                         |
| Other Charges         | -                        | 71                       | -                         | -                         |
| <b>Total</b>          | -                        | <b>620</b>               | -                         | -                         |

**EXPENDITURES BY CATEGORY AND FISCAL YEAR**





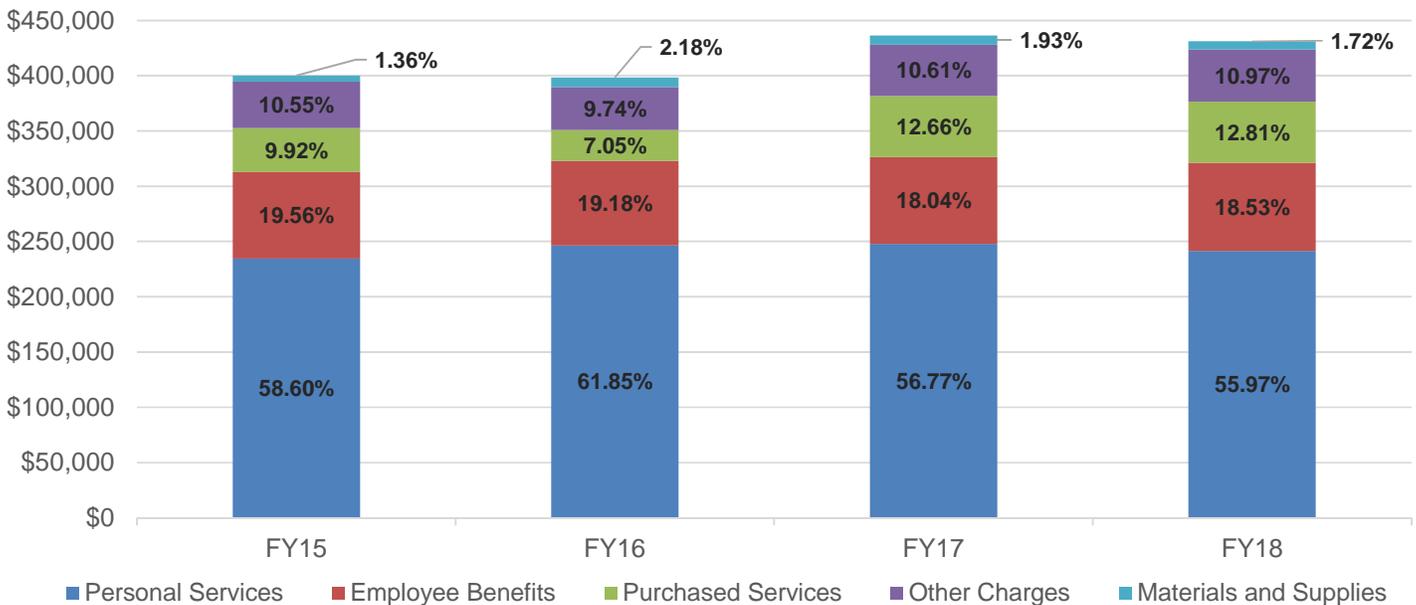
The Office of the Treasurer is a Constitutional Office of the Commonwealth of Virginia and the County of Orange. The Treasurer is locally elected every four years. The Treasurer's Office is responsible for the billing and collection of all personal and real property taxes. This office is responsible for investing the County's income and is the liaison with all County banking institutions. The Treasurer's Office collects and records all State and Federal Income for the County of Orange.

| Revenues                | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-------------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues   | 213,855            | 222,922            | 204,566             | 207,821             |
| Permits, Fees & Charges | 84,034             | 76,192             | 125,460             | 125,460             |
| Functional Aid: State   | 102,334            | 99,362             | 106,319             | 97,862              |
| <b>Total</b>            | <b>400,223</b>     | <b>398,476</b>     | <b>436,345</b>      | <b>431,143</b>      |

**Expenditures**

|                        |                |                |                |                |
|------------------------|----------------|----------------|----------------|----------------|
| Personal Services      | 234,544        | 246,444        | 247,716        | 241,325        |
| Employee Benefits      | 78,289         | 76,432         | 78,699         | 79,888         |
| Purchased Services     | 39,709         | 28,091         | 55,250         | 55,250         |
| Other Charges          | 42,226         | 38,811         | 46,280         | 47,280         |
| Materials and Supplies | 5,456          | 8,698          | 8,400          | 7,400          |
| <b>Total</b>           | <b>400,223</b> | <b>398,476</b> | <b>436,345</b> | <b>431,143</b> |

**EXPENDITURES BY CATEGORY AND FISCAL YEAR**



**Budget Highlights**

- ♦ The Treasurer's budget includes funding to provide continuing education and training opportunities for staff.
- ♦ The department's goal is to maintain a high quality of service to Orange County citizens.

**Performance Measures**

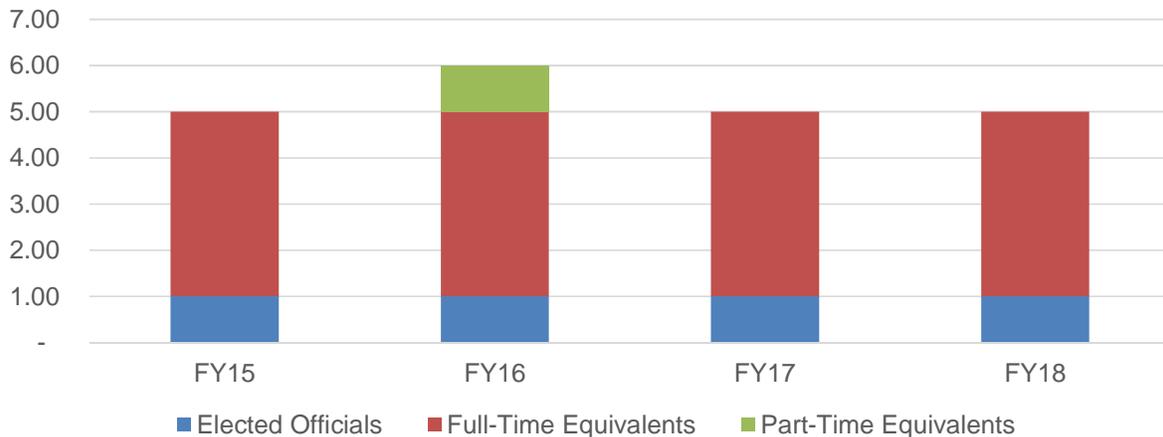
|  | FY15 Actuals | FY16 Actuals | FY17 Actuals* | FY18 Projection |  |
|--|--------------|--------------|---------------|-----------------|--|
| Collection Percentage - Real Estate  | N/A          | N/A          | 97.02%        | 100.00%         |  |
| Collection Percentage- Personal Property   | N/A          | N/A          | 78.00%        | 100.00%         |  |
| Number of bills mailed-original bills, supplements, revised and delinquent notices | N/A          | N/A          | 48,403        | 80,000          |  |
| Number of collections actions- i.e.: DMV Stops, Tax Liens, Debt Setoff claims      | N/A          | N/A          | 3,854         | 4,000           |  |

\* FY17 Actuals are for July 1, 2016 - December 31, 2016.

**Staffing**

|                       | FY15 Actuals | FY16 Actuals | FY17 Actuals | FY18 Projection |
|-----------------------|--------------|--------------|--------------|-----------------|
| Elected Officials     | 1.00         | 1.00         | 1.00         | 1.00            |
| Full-Time Equivalents | 4.00         | 4.00         | 4.00         | 4.00            |
| Part-Time Equivalents | -            | 1.00         | -            | -               |

**STAFFING LEVELS BY TYPE AND FISCAL YEAR**





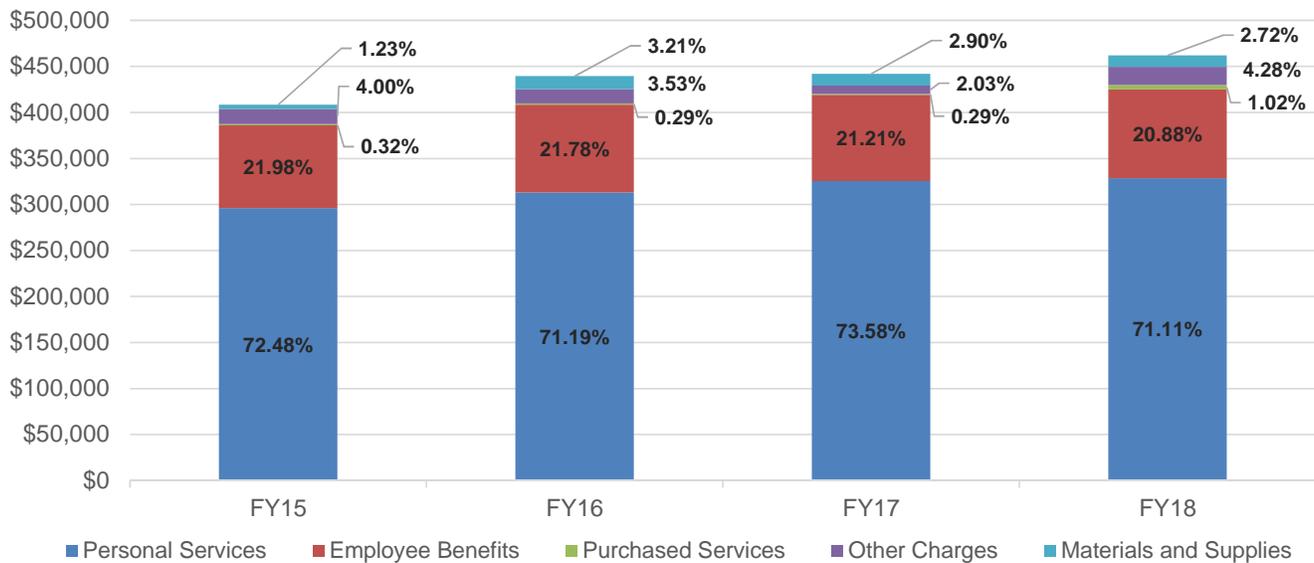
The Finance Department is responsible for financial compliance and reporting, including coordination of the annual audit for the County. Specifically, this includes processing payroll, procurement, accounts payable, debt management, quarterly financial reports to the Board of Supervisors, grant accounting, compliance and records management. In addition, the department coordinates the capital improvement planning and annual budget process, monitors on-going activity, and prepares financials forecasts.

| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 408,384            | 439,257            | 441,953             | 461,868             |
| <b>Total</b>          | <b>408,384</b>     | <b>439,257</b>     | <b>441,953</b>      | <b>461,868</b>      |

**Expenditures**

|                        |                |                |                |                |
|------------------------|----------------|----------------|----------------|----------------|
| Personal Services      | 295,994        | 312,720        | 325,183        | 328,435        |
| Employee Benefits      | 89,758         | 95,672         | 93,719         | 96,429         |
| Purchased Services     | 1,293          | 1,276          | 1,300          | 4,700          |
| Other Charges          | 16,336         | 15,510         | 8,950          | 19,754         |
| Materials and Supplies | 5,003          | 14,079         | 12,801         | 12,550         |
| <b>Total</b>           | <b>408,384</b> | <b>439,257</b> | <b>441,953</b> | <b>461,868</b> |

**EXPENDITURES BY CATEGORY AND FISCAL YEAR**



**Budget Highlights**

- ♦ The FY18 Adopted Budget improved efficiency by use of the Munis system for Departmental Budget entry.
- ♦ The format of the Budget document for FY18 has been updated and expanded to improve its ability to serve as a policy document, an operational guide, and as a communication medium.

**Performance Measures**

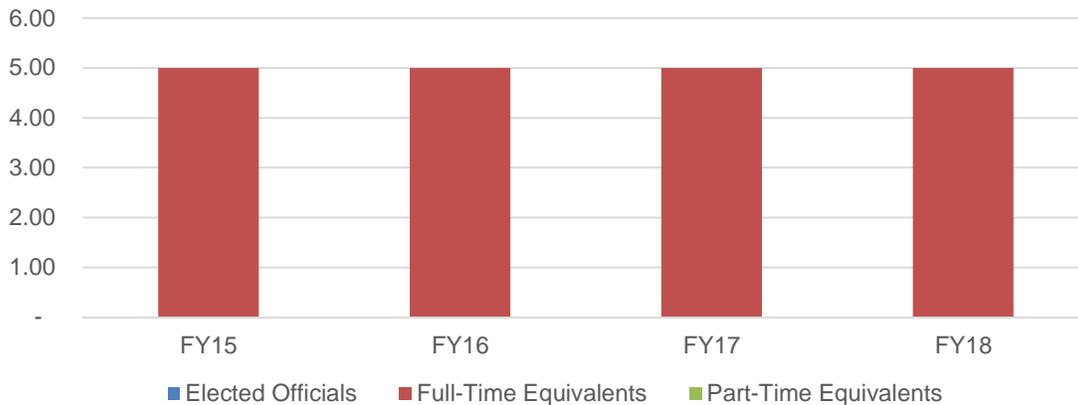
|   | FY15 Actuals | FY16 Actuals | FY17 Actuals* | FY18 Projection |  |
|---|--------------|--------------|---------------|-----------------|--|
| Payroll Paper Checks  | N/A          | N/A          | 251           | 650             |  |
| Payroll Direct Deposits   | N/A          | N/A          | 4,298         | 7,400           |  |
| Accounts Payable Paper Checks   | N/A          | N/A          | 3,647         | 7,400           |  |
| Accounts Payable Electronic Payments  | N/A          | N/A          | 157           | 350             |  |
| Purchase Orders Issued  | N/A          | N/A          | 154           | 180             |  |
| Received Government Finance Officers Association Certificate of Achievement | 1            | 1            | N/A           | 1               |  |
| Received unqualified audit opinion on Comprehensive Annual Finance Report   | 1            | 1            | N/A           | 1               |  |

\* FY17 Actuals are for July 1, 2016 - December 31, 2016.

**Staffing**

|                       | FY15 Actuals | FY16 Actuals | FY17 Actuals | FY18 Projection |
|-----------------------|--------------|--------------|--------------|-----------------|
| Elected Officials     | -            | -            | -            | -               |
| Full-Time Equivalents | 5.00         | 5.00         | 5.00         | 5.00            |
| Part-Time Equivalents | -            | -            | -            | -               |

**STAFFING LEVELS BY TYPE AND FISCAL YEAR**





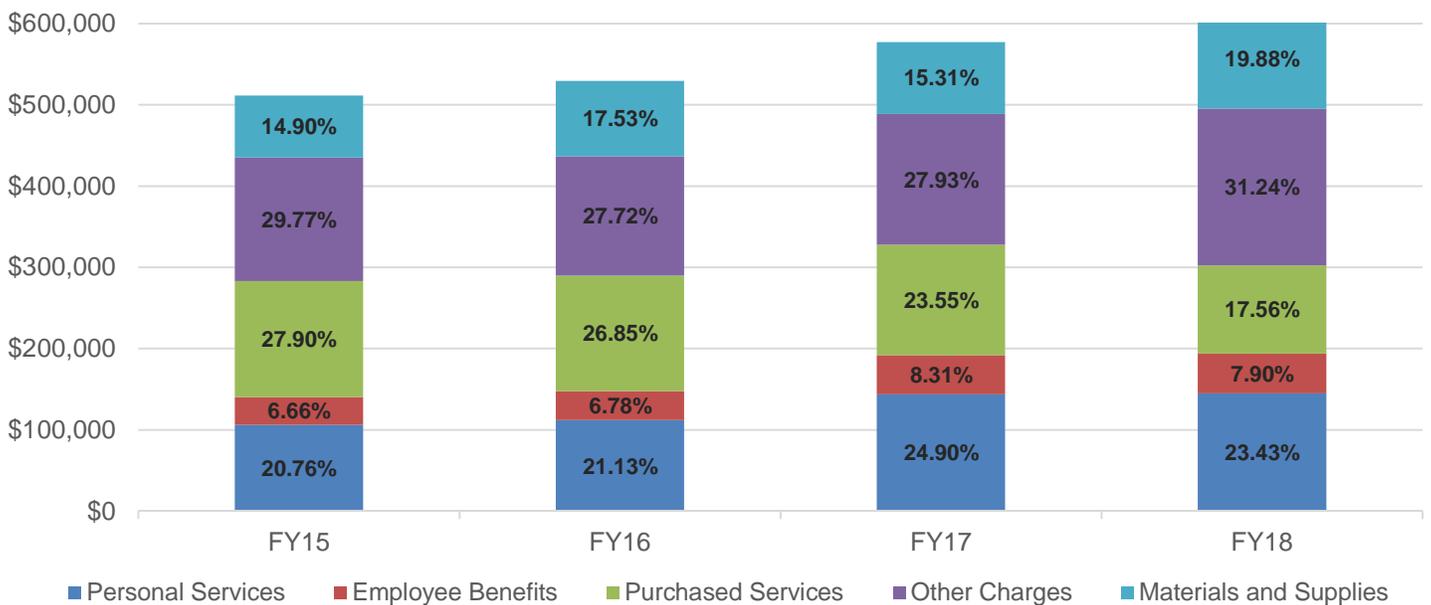
The Information Technology Department develops, maintains, operates and supports technological solutions to meet the needs of the County's operations. IT ensures technology is intelligently applied, cost-effective, secure, reliable and well supported. Technology initiatives are aligned with the goals and priorities of the County. The County's wide area wireless network provides connectivity for 10 servers, 320 pc's and peripherals, 162 VoIP (Voice over Internet Protocol) phones for a total of 15 locations which are served and supported by the Information Technology staff.

| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 511,568            | 529,389            | 577,348             | 618,417             |
| <b>Total</b>          | <b>511,568</b>     | <b>529,389</b>     | <b>577,348</b>      | <b>618,417</b>      |

**Expenditures**

|                        |                |                |                |                |
|------------------------|----------------|----------------|----------------|----------------|
| Personal Services      | 106,224        | 111,838        | 143,781        | 144,918        |
| Employee Benefits      | 34,071         | 35,875         | 47,993         | 48,827         |
| Purchased Services     | 142,745        | 142,129        | 135,944        | 108,586        |
| Other Charges          | 152,284        | 146,757        | 161,250        | 193,171        |
| Materials and Supplies | 76,244         | 92,790         | 88,380         | 122,915        |
| <b>Total</b>           | <b>511,568</b> | <b>529,389</b> | <b>577,348</b> | <b>618,417</b> |

**EXPENDITURES BY CATEGORY AND FISCAL YEAR**



**Budget Highlights**

- ♦ The budget includes funding for cyber security training for all County staff.
- ♦ During FY17, the department replaced all library computers used by staff and the public.
- ♦ The department has upgraded wi-fi in county buildings.
- ♦ A new file backup system was implemented during FY17.

**Performance Measures**

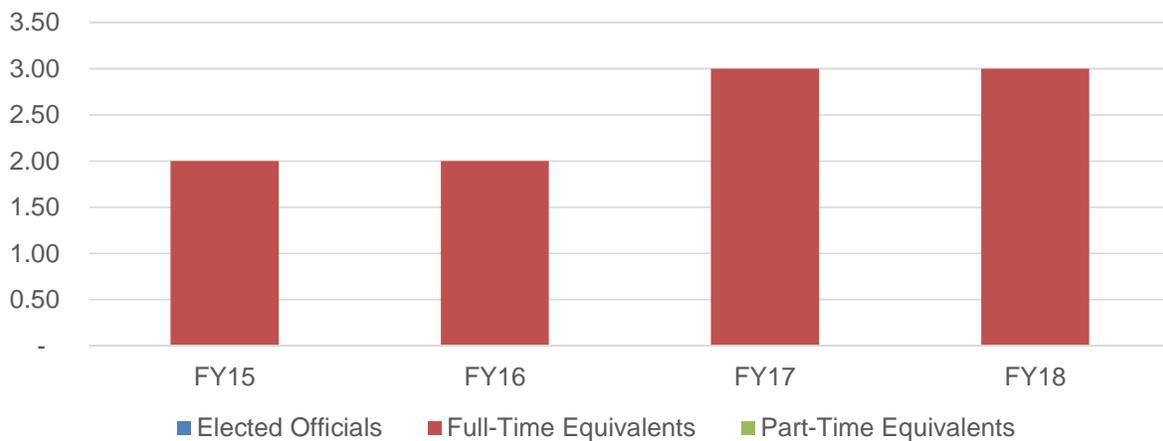
|   | FY15 Actuals | FY16 Actuals | FY17 Actuals* | FY18 Projection |
|---|--------------|--------------|---------------|-----------------|
| Number of devices supported to include servers, PC's and mobile devices | 317          | 330          | 364           | 375             |
| Total number of helpdesk requests                                       | 1,009        | 765          | 532           | 475             |
| Average time to ticket completion (minutes)                             | N/A          | N/A          | 18            | 15              |
| Main County Website hits  | N/A          | N/A          | 219,972       | 230,000         |
| IT staff development  | N/A          | N/A          | 3             | 3               |
| County staff training   | N/A          | N/A          | 4             | 3               |

\* FY17 Actuals are for July 1, 2016 - December 31, 2016.

**Staffing**

|                      | FY15 Actuals | FY16 Actuals | FY17 Actuals | FY18 Projection |
|----------------------|--------------|--------------|--------------|-----------------|
| Elected Officials    | -            | -            | -            | -               |
| Full-Time Equivalent | 2.00         | 2.00         | 3.00         | 3.00            |
| Part-Time Equivalent | -            | -            | -            | -               |

**STAFFING LEVELS BY TYPE AND FISCAL YEAR**





This Department records all payments of dues to State and National Organizations for County membership. The County participates in the Virginia Association of Counties, National Association of Counties, and the Virginia Institute of Government. These organizations provide a valuable resource to the County for matters specific to municipalities.

| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 11,754             | 11,826             | 12,085              | 12,085              |
| <b>Total</b>          | <b>11,754</b>      | <b>11,826</b>      | <b>12,085</b>       | <b>12,085</b>       |

| Expenditures  | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|---------------|--------------------|--------------------|---------------------|---------------------|
| Other Charges | 11,754             | 11,826             | 12,085              | 12,085              |
| <b>Total</b>  | <b>11,754</b>      | <b>11,826</b>      | <b>12,085</b>       | <b>12,085</b>       |

**EXPENDITURES BY CATEGORY AND FISCAL YEAR**





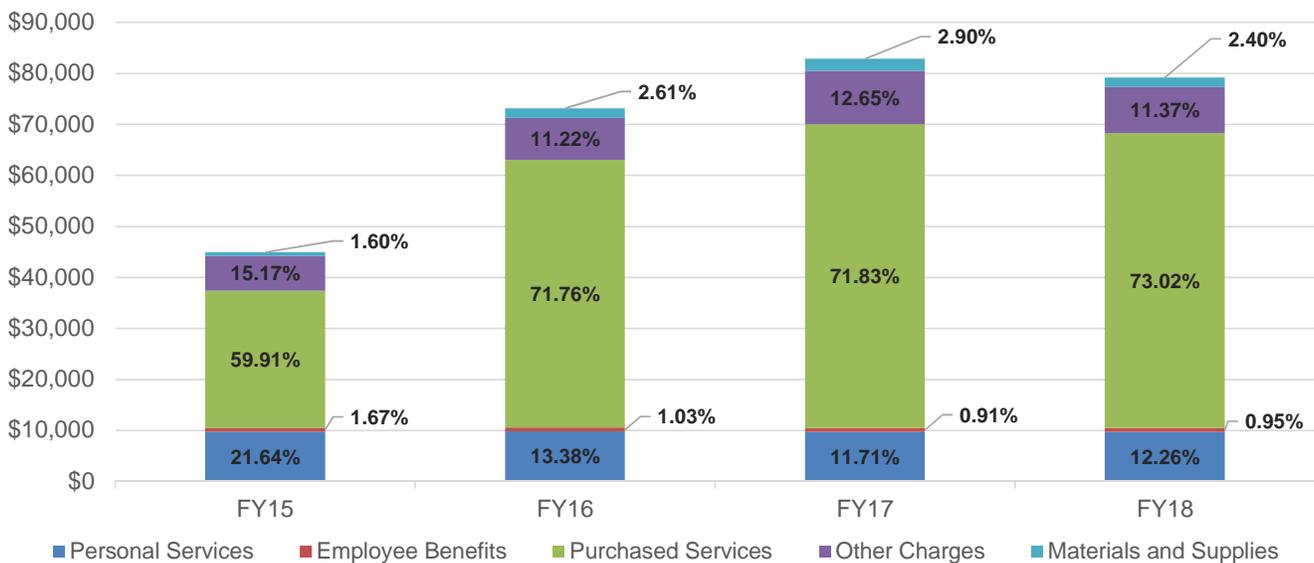
The Electoral Board is a three-member board appointed by the Circuit Court to administer the election laws and other regulations promulgated by the State Board of Elections. The Electoral Board appoints the General Registrar and more than 100 Election Officials and accepts Candidate Finance Reports from local candidates. The Electoral Board also supervises the elections to verify compliance with the law and certifies the results to the State Board of Elections. Members of the Electoral Board are appointed to staggered terms.

| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 38,220             | 64,001             | 75,232              | 71,345              |
| Functional Aid: State | 6,710              | 9,141              | 7,631               | 7,848               |
| <b>Total</b>          | <b>44,930</b>      | <b>73,142</b>      | <b>82,863</b>       | <b>79,193</b>       |

**Expenditures**

|                        |               |               |               |               |
|------------------------|---------------|---------------|---------------|---------------|
| Personal Services      | 9,725         | 9,785         | 9,706         | 9,706         |
| Employee Benefits      | 751           | 753           | 752           | 752           |
| Purchased Services     | 26,918        | 52,486        | 59,520        | 57,830        |
| Other Charges          | 6,816         | 8,208         | 10,485        | 9,005         |
| Materials and Supplies | 720           | 1,910         | 2,400         | 1,900         |
| <b>Total</b>           | <b>44,930</b> | <b>73,142</b> | <b>82,863</b> | <b>79,193</b> |

**EXPENDITURES BY CATEGORY AND FISCAL YEAR**





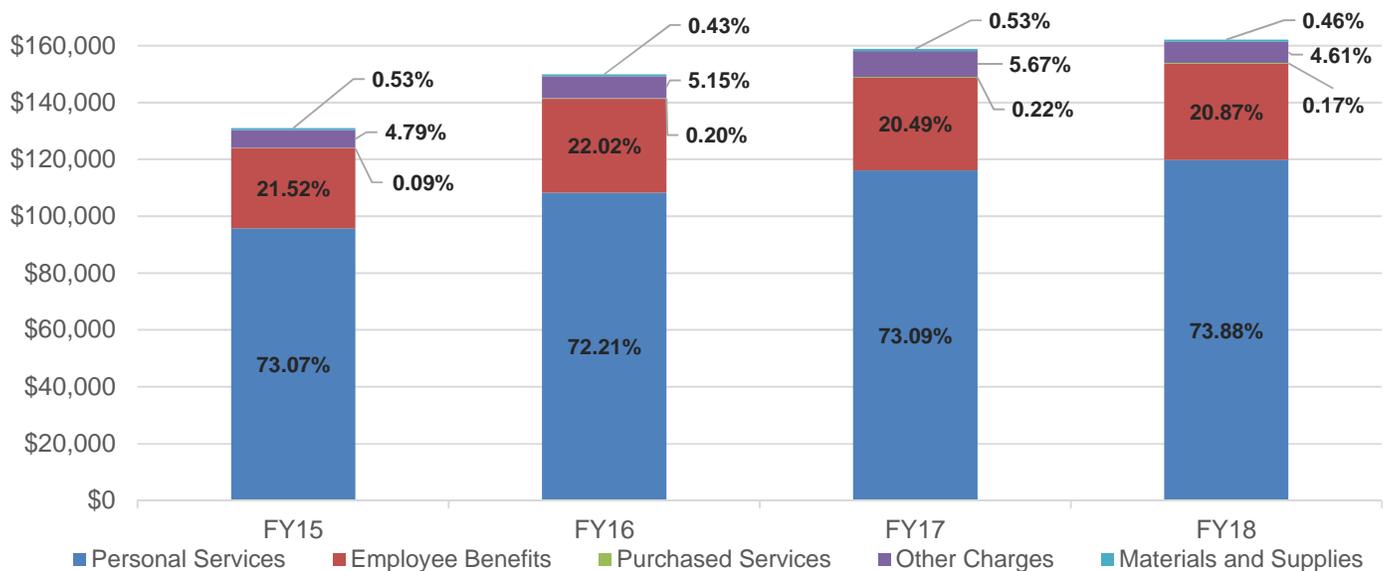
The Office of Voter Registration & Elections is responsible for processing voter registration applications and maintaining the list of eligible voters for the County of Orange. In addition, the Electoral Board delegates to the General Registrar and staff the duties of Campaign Finance Reporting and enforcement, training of Election Officers, Absentee voting, Custodian of Election Equipment and duties related to election management. There are approximately 22,000 registered voters in the County of Orange

| Revenues                | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-------------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues   | 95,804             | 101,953            | 118,857             | 120,955             |
| Functional Aid: State   | 34,324             | 47,990             | 40,060              | 41,203              |
| Functional Aid: Federal | 878                | -                  | -                   | -                   |
| <b>Total</b>            | <b>131,006</b>     | <b>149,943</b>     | <b>158,917</b>      | <b>162,158</b>      |

**Expenditures**

|                        |                |                |                |                |
|------------------------|----------------|----------------|----------------|----------------|
| Personal Services      | 95,729         | 108,270        | 116,149        | 119,810        |
| Employee Benefits      | 28,192         | 33,014         | 32,558         | 33,843         |
| Purchased Services     | 115            | 303            | 345            | 280            |
| Other Charges          | 6,271          | 7,718          | 9,015          | 7,475          |
| Materials and Supplies | 699            | 638            | 850            | 750            |
| <b>Total</b>           | <b>131,006</b> | <b>149,943</b> | <b>158,917</b> | <b>162,158</b> |

**EXPENDITURES BY CATEGORY AND FISCAL YEAR**



**Budget Highlights**

- ♦ The budget funds training requirements from the Virginia Electoral Board Association and the Department of Elections.
- ♦ The department works with the Electoral Board and coordinates all elections within the County.

**Performance Measures**

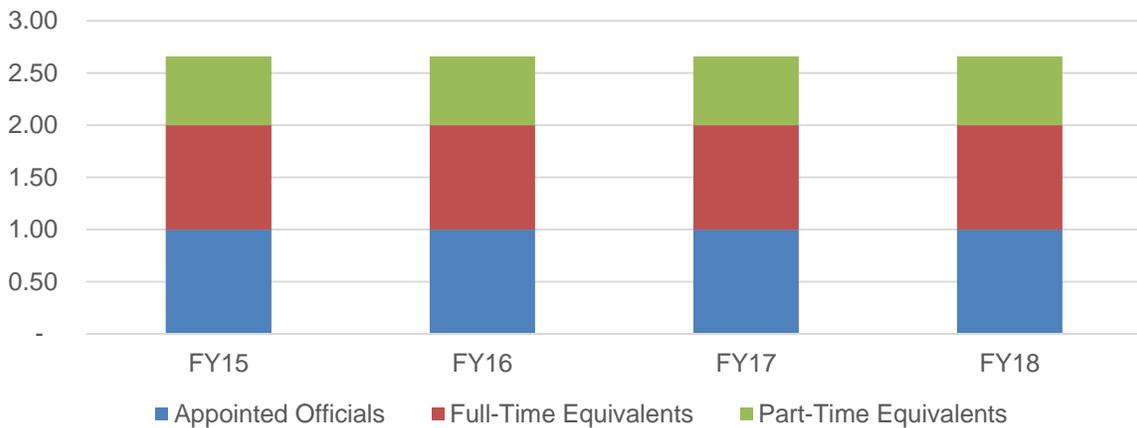
|                             | FY15 Actuals | FY16 Actuals | FY17 Actuals* | FY18 Projection |
|-----------------------------|--------------|--------------|---------------|-----------------|
| Number of Registered Voters | N/A          | N/A          | 24,199        | 25,200          |
| Number of Elections         | N/A          | N/A          | 1             | 2               |
| Voter Turnout               | N/A          | N/A          | 71.50%        | 45.00%          |

\* FY17 Actuals are for July 1, 2016 - December 31, 2016.

**Staffing**

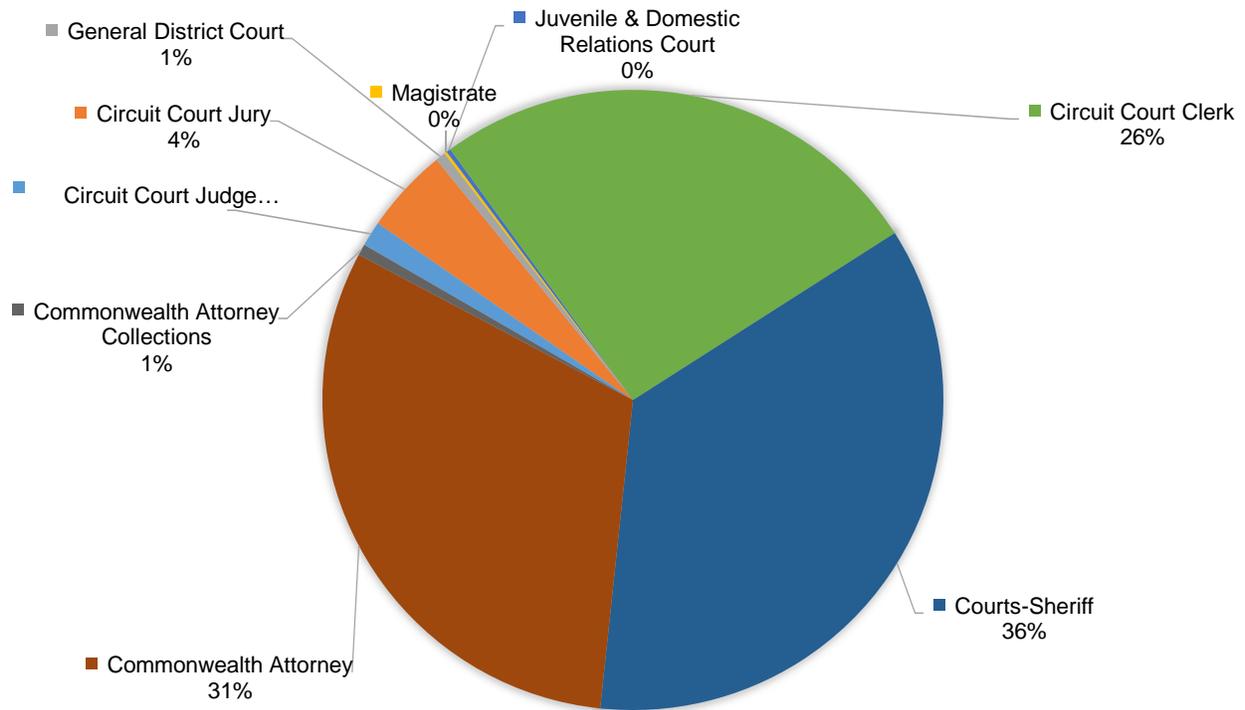
|                       | FY15 Actuals | FY16 Actuals | FY17 Actuals | FY18 Projection |
|-----------------------|--------------|--------------|--------------|-----------------|
| Appointed Officials   | 1.00         | 1.00         | 1.00         | 1.00            |
| Full-Time Equivalents | 1.00         | 1.00         | 1.00         | 1.00            |
| Part-Time Equivalents | 0.66         | 0.66         | 0.66         | 0.66            |

**STAFFING LEVELS BY TYPE AND FISCAL YEAR**



# JUDICIAL ADMINISTRATION

## EXPENDITURE PERCENTAGES BY COST CENTER



**\$1,721,047**

| Cost Center                         | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget | % Change FY17 - FY18 |
|-------------------------------------|--------------------|--------------------|---------------------|---------------------|----------------------|
| Circuit Court Judge                 | 19,046             | 19,566             | 23,126              | 22,826              | -1.31%               |
| Circuit Court Jury                  | 68,823             | 62,842             | 80,801              | 76,291              | -5.91%               |
| General District Court              | 8,958              | 9,515              | 9,600               | 9,135               | 0.00%                |
| Magistrate                          | -                  | 898                | 3,272               | 2,450               | -33.55%              |
| Juvenile & Domestic Relations Court | -                  | -                  | 3,750               | 3,750               | 0.00%                |
| Circuit Court Clerk                 | 439,087            | 461,790            | 441,905             | 447,079             | 1.16%                |
| Courts-Sheriff                      | 549,461            | 652,125            | 613,532             | 614,676             | 0.19%                |
| Commonwealth Attorney               | 494,648            | 523,625            | 521,893             | 535,132             | 2.47%                |
| Commonwealth Attorney Collections   | 1,050              | 4,335              | 9,214               | 9,708               | 5.09%                |
| <b>Totals</b>                       | <b>1,581,072</b>   | <b>1,734,695</b>   | <b>1,707,093</b>    | <b>1,721,047</b>    | <b>0.81%</b>         |



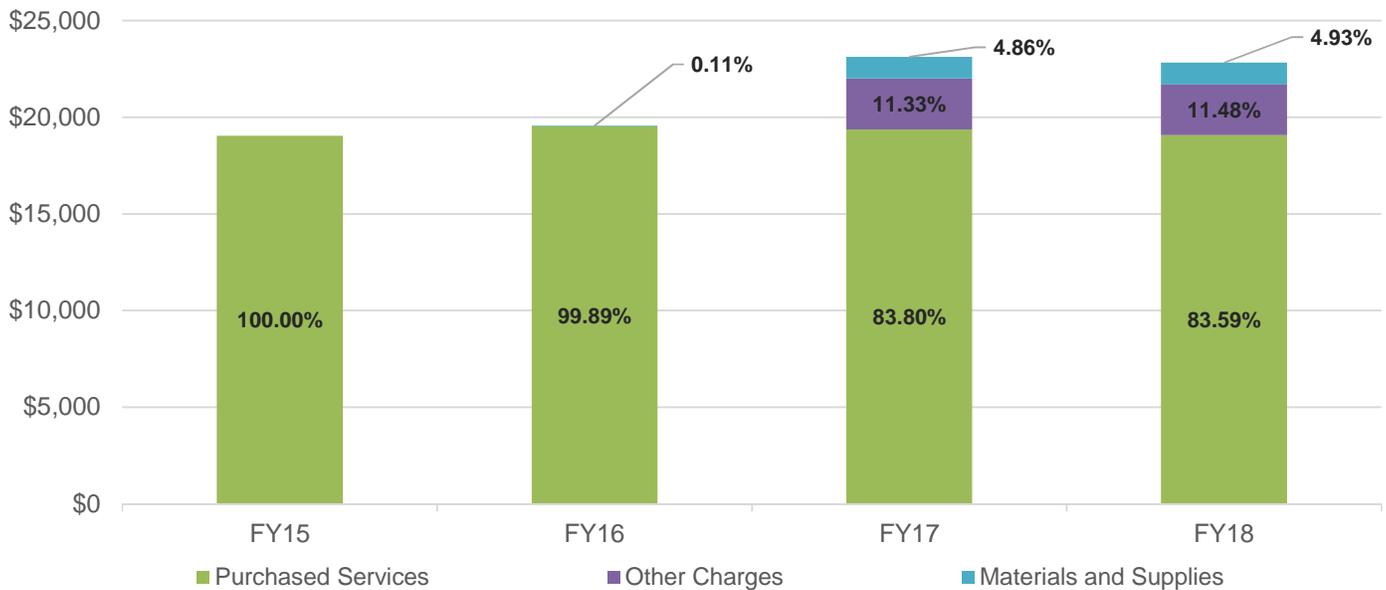
The Circuit Court Judge Department provides administrative assistance to the Circuit Court Judge. The salary is shared with Greene County and Madison County. In addition, the Circuit Court Judge provides limited coverage to the nine (9) other jurisdictions within the sixteenth (16th) Circuit. The Circuit Court Judge department has seen an increase in civil and Commonwealth cases as well as cases that become jury trials.

| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 19,046             | 19,566             | 23,126              | 22,826              |
| <b>Total</b>          | <b>19,046</b>      | <b>19,566</b>      | <b>23,126</b>       | <b>22,826</b>       |

| Expenditures           | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|------------------------|--------------------|--------------------|---------------------|---------------------|
| Purchased Services     | 19,046             | 19,545             | 19,380              | 19,080              |
| Other Charges          | -                  | -                  | 2,621               | 2,621               |
| Materials and Supplies | -                  | 21                 | 1,125               | 1,125               |
| <b>Total</b>           | <b>19,046</b>      | <b>19,566</b>      | <b>23,126</b>       | <b>22,826</b>       |

EXPENDITURES BY CATEGORY AND FISCAL YEAR





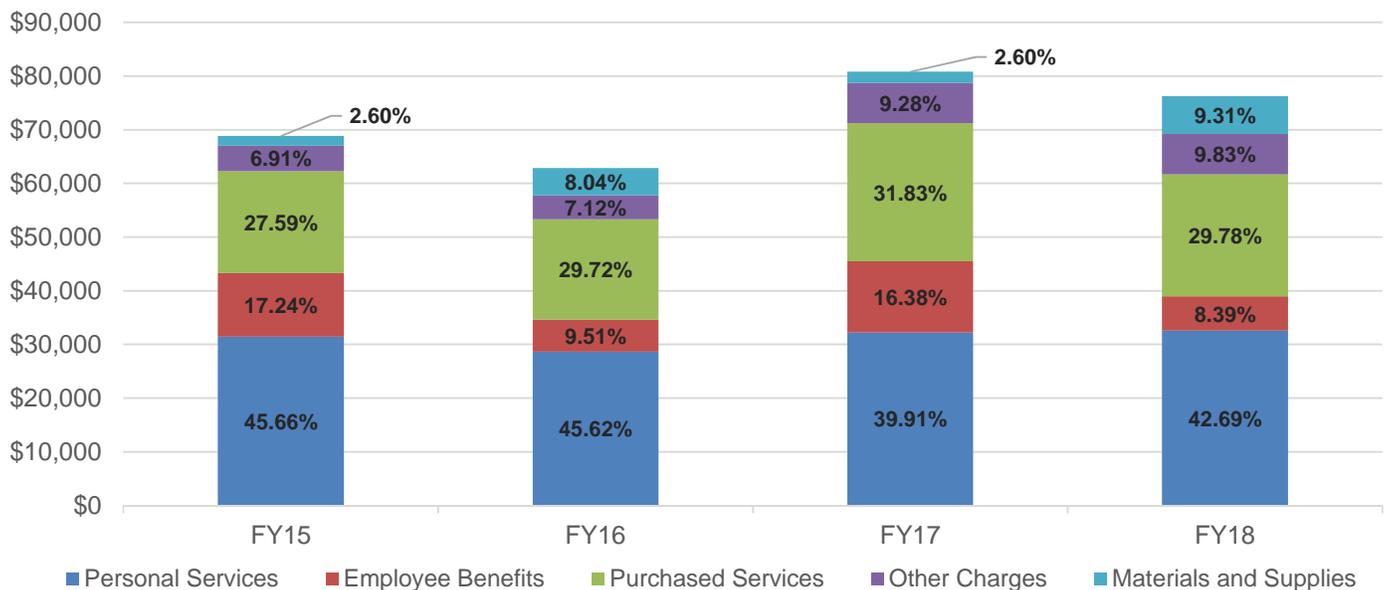
The Circuit Court Jury Department is responsible for maintaining all records in relation to jurors in court cases. The Circuit Court is the court of record and is the only State Court that civil and criminal cases can be tried with a jury. The jury period is a two month term with a new group of jurors selected in each two month period. A list of prospective jurors is provided to the Circuit Court Judge for review and an order is entered to approve the prospective Grand Jurors.

| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 68,823             | 62,842             | 80,801              | 76,291              |
| <b>Total</b>          | <b>68,823</b>      | <b>62,842</b>      | <b>80,801</b>       | <b>76,291</b>       |

**Expenditures**

|                        |               |               |               |               |
|------------------------|---------------|---------------|---------------|---------------|
| Personal Services      | 31,423        | 28,666        | 32,247        | 32,569        |
| Employee Benefits      | 11,864        | 5,974         | 13,234        | 6,402         |
| Purchased Services     | 18,986        | 18,677        | 25,720        | 22,720        |
| Other Charges          | 4,759         | 4,474         | 7,500         | 7,500         |
| Materials and Supplies | 1,790         | 5,050         | 2,100         | 7,100         |
| <b>Total</b>           | <b>68,823</b> | <b>62,842</b> | <b>80,801</b> | <b>76,291</b> |

**EXPENDITURES BY CATEGORY AND FISCAL YEAR**



**Budget Highlights**

- ♦ Each juror receives \$30.00/a day for serving on the Jury

**Performance Measures**

|                                 | FY15 Actuals | FY16 Actuals | FY17 Actuals* | FY18 Projection |
|---------------------------------|--------------|--------------|---------------|-----------------|
| Number of Jury Trials Requested | 57           | 43           | 49            | 50              |

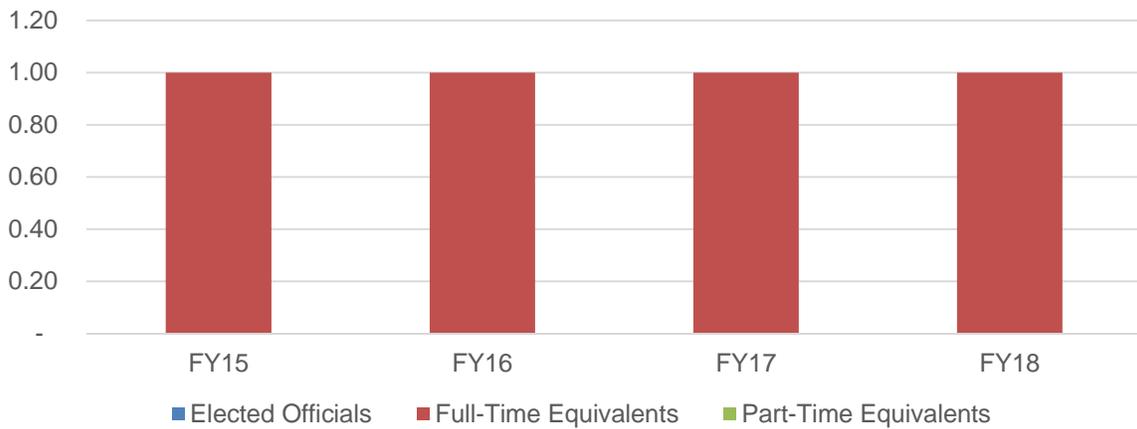


\* FY17 Actuals are for July 1, 2016 - December 31, 2016.

**Staffing**

|                       | FY15 Actuals | FY16 Actuals | FY17 Actuals | FY18 Projection |
|-----------------------|--------------|--------------|--------------|-----------------|
| Elected Officials     | -            | -            | -            | -               |
| Full-Time Equivalents | 1.00         | 1.00         | 1.00         | 1.00            |
| Part-Time Equivalents | -            | -            | -            | -               |

**STAFFING LEVELS BY TYPE AND FISCAL YEAR**





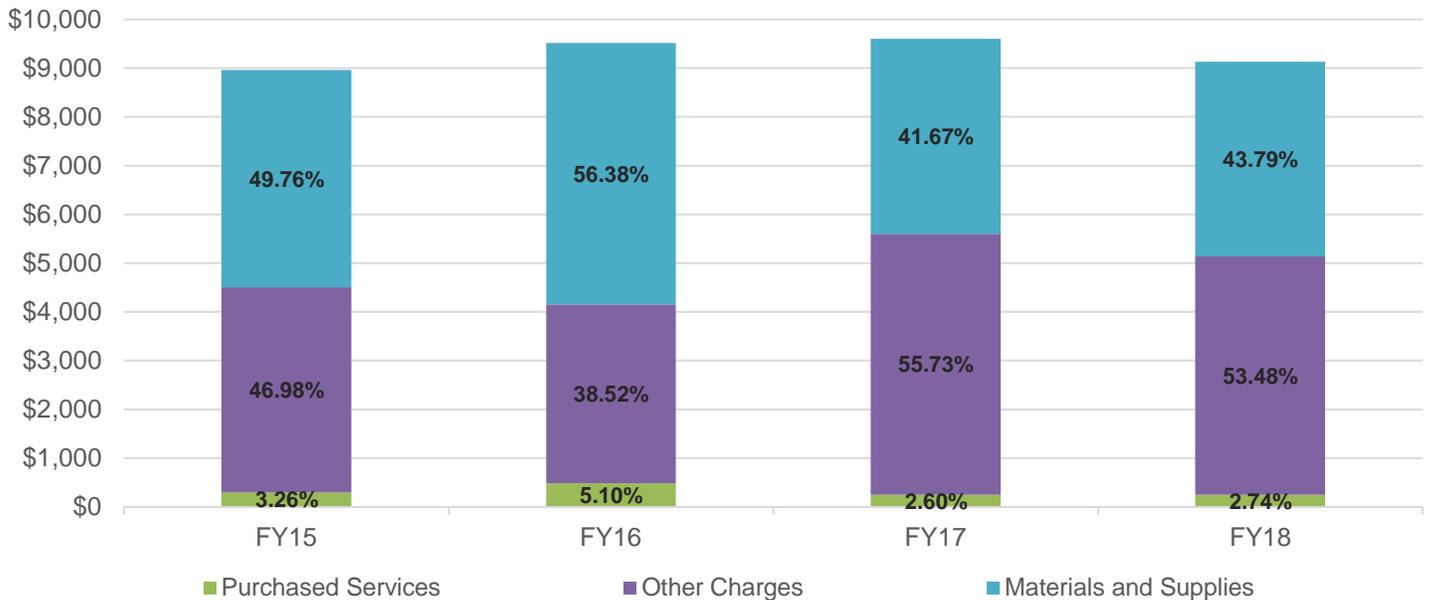
The Orange County General District Court has jurisdiction over adult traffic infractions, adult criminal cases and civil matters that are less than \$25,000. All appealed cases go to the Orange County Circuit Court. The Orange County General District Court has one full-time presiding judge, a clerk of court, four full time deputy clerks and a 29 hour per week part-time employee.

| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 8,958              | 9,515              | 9,600               | 9,135               |
| <b>Total</b>          | <b>8,958</b>       | <b>9,515</b>       | <b>9,600</b>        | <b>9,135</b>        |

| Expenditures           | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|------------------------|--------------------|--------------------|---------------------|---------------------|
| Purchased Services     | 292                | 485                | 250                 | 250                 |
| Other Charges          | 4,208              | 3,665              | 5,350               | 4,885               |
| Materials and Supplies | 4,457              | 5,365              | 4,000               | 4,000               |
| <b>Total</b>           | <b>8,958</b>       | <b>9,515</b>       | <b>9,600</b>        | <b>9,135</b>        |

EXPENDITURES BY CATEGORY AND FISCAL YEAR



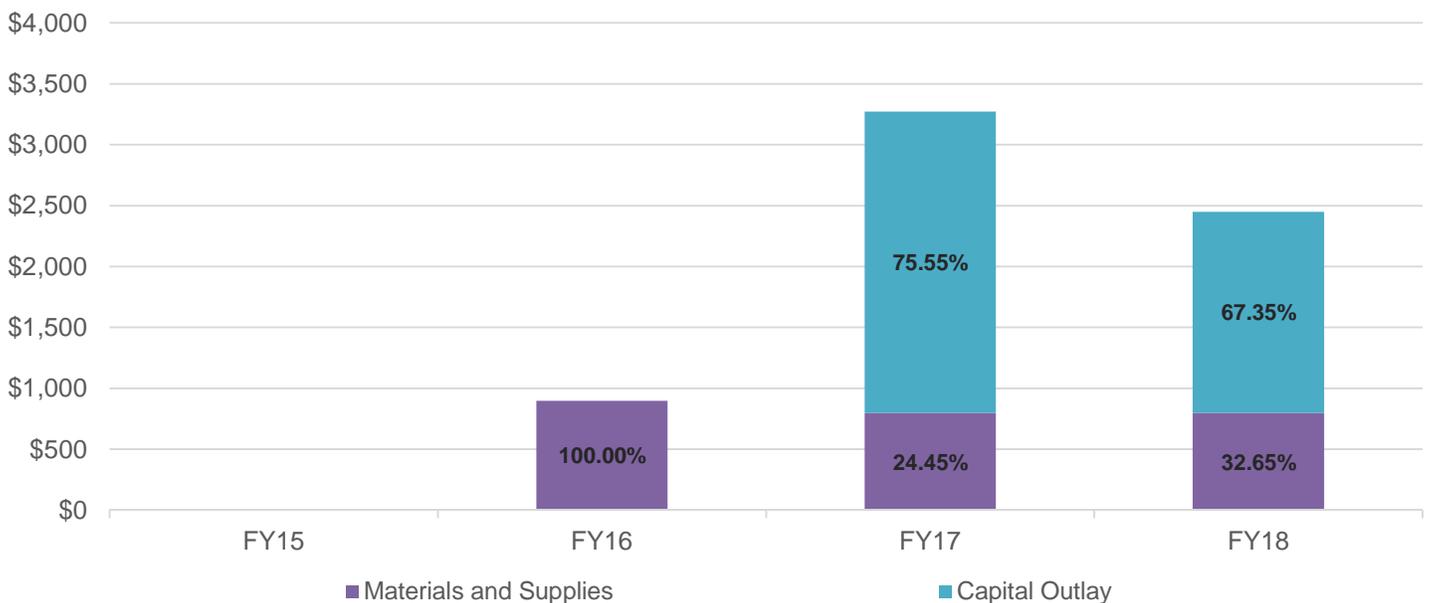


The Office of the Magistrate is an integral part of the judicial system of the Commonwealth of Virginia. The magistrates are judicial officers. The principal function of the magistrate's office is to provide a suitable forum in which magistrates provide an independent, unbiased review of complaints brought to the office by police officers, sheriffs, deputies, and citizens.

Each county and city having a general district court or a juvenile and domestic relations district court and having one or more full or part-time magistrates appointed thereto provide suitable quarters for such magistrates.

|                        | FY15<br>Actual<br>Amount | FY16<br>Actual<br>Amount | FY17<br>Adopted<br>Budget | FY18<br>Adopted<br>Budget |
|------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| <b>Revenues</b>        |                          |                          |                           |                           |
| Undesignated Revenues  | -                        | 898                      | 3,272                     | 2,450                     |
| <b>Total</b>           | <b>-</b>                 | <b>898</b>               | <b>3,272</b>              | <b>2,450</b>              |
| <b>Expenditures</b>    |                          |                          |                           |                           |
| Materials and Supplies | -                        | 898                      | 800                       | 800                       |
| Capital Outlay         | -                        | -                        | 2,472                     | 1,650                     |
| <b>Total</b>           | <b>-</b>                 | <b>898</b>               | <b>3,272</b>              | <b>2,450</b>              |

**EXPENDITURES BY CATEGORY AND FISCAL YEAR**



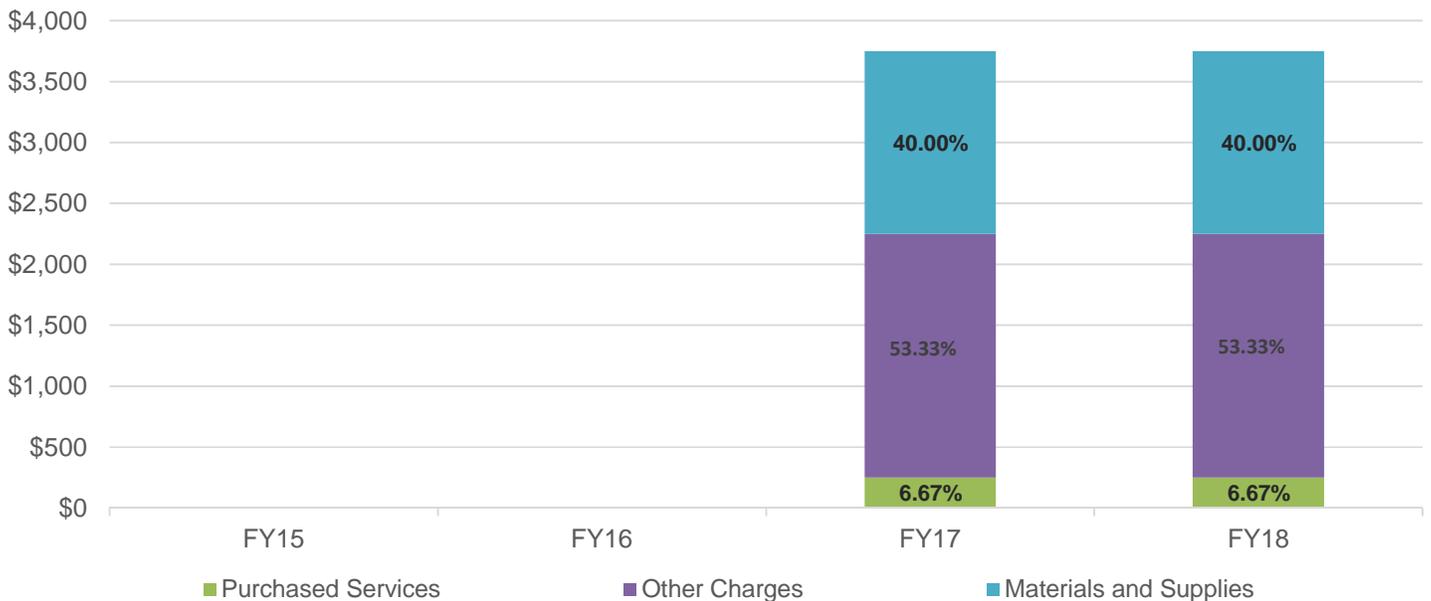


There is a juvenile and domestic relations district court in each Virginia city and county. In Virginia, a juvenile is any person under 18 years of age. The juvenile and domestic relations district court hears all matters involving juveniles such as criminal or traffic matters. Juvenile delinquency cases are cases involving a minor under the age of 18 who had been accused of committing an offense that would be considered criminal if committed by an adult. Other juvenile offenses may be referred to as status offenses. Status offenses are those acts that are unlawful only because they are committed by a minor.

In addition, this court handles other matters involving the family such as custody, support and visitation. The court also hears family abuse cases, cases where adults have been accused of child abuse or neglect, and criminal cases where the defendant and alleged victim are family or household members.

| Revenues               | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|------------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues  | -                  | -                  | 3,750               | 3,750               |
| <b>Total</b>           | <b>-</b>           | <b>-</b>           | <b>3,750</b>        | <b>3,750</b>        |
| <b>Expenditures</b>    |                    |                    |                     |                     |
| Purchased Services     | -                  | -                  | 250                 | 250                 |
| Other Charges          | -                  | -                  | 2,000               | 2,000               |
| Materials and Supplies | -                  | -                  | 1,500               | 1,500               |
| <b>Total</b>           | <b>-</b>           | <b>-</b>           | <b>3,750</b>        | <b>3,750</b>        |

EXPENDITURES BY CATEGORY AND FISCAL YEAR





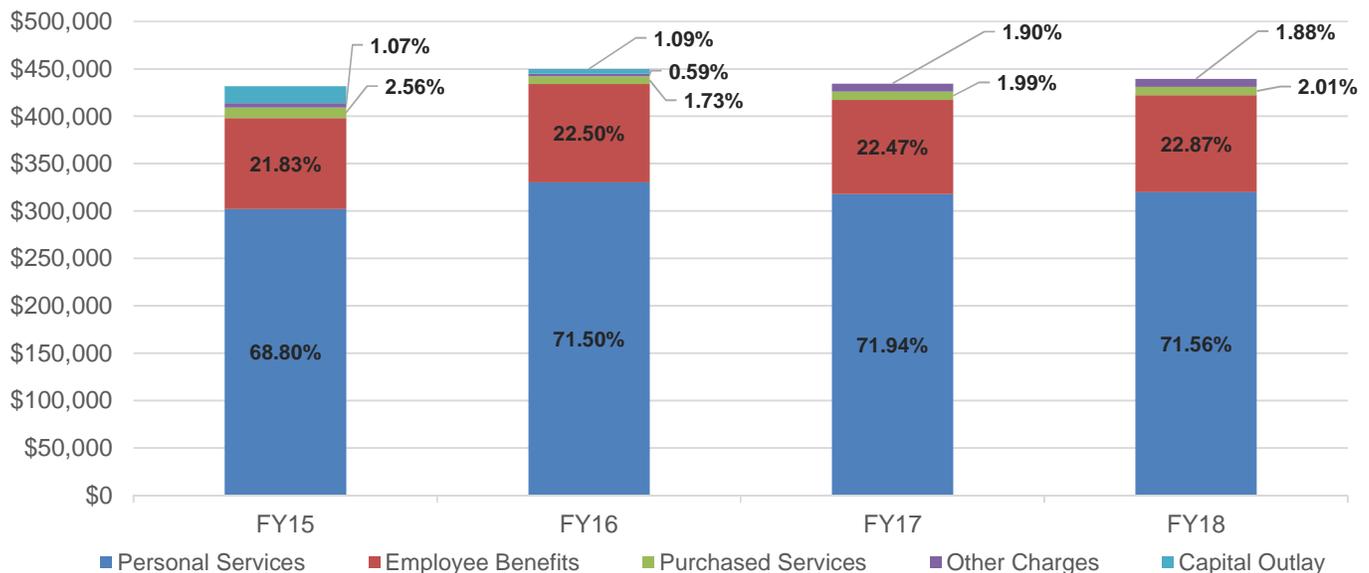
The Clerk of the Circuit Court of Orange County is a Constitutional Officer elected by the citizens of Orange County for an eight-year term. The primary functions of the office are to provide administrative and support staff for all aspects of the Circuit Court, to act as a Probate Judge, and to serve as the official recorder of all land records as prescribed by law. The Clerk is also responsible for issuing marriage licenses, concealed weapon permits, processing notary applications, recording judgments and releases, filing financial statements and name changes.

| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 178,445            | 184,985            | 168,405             | 170,194             |
| Functional Aid: State | 260,642            | 276,805            | 273,500             | 276,885             |
| <b>Total</b>          | <b>439,087</b>     | <b>461,790</b>     | <b>441,905</b>      | <b>447,079</b>      |

**Expenditures**

|                        |                |                |                |                |
|------------------------|----------------|----------------|----------------|----------------|
| Personal Services      | 302,109        | 330,160        | 317,921        | 319,931        |
| Employee Benefits      | 95,852         | 103,922        | 99,284         | 102,248        |
| Purchased Services     | 11,219         | 7,970          | 8,800          | 9,000          |
| Other Charges          | 4,694          | 2,736          | 8,400          | 8,400          |
| Materials and Supplies | 7,343          | 11,973         | 7,500          | 7,500          |
| Capital Outlay         | 17,870         | 5,030          | -              | -              |
| <b>Total</b>           | <b>439,087</b> | <b>461,790</b> | <b>441,905</b> | <b>447,079</b> |

**EXPENDITURES BY CATEGORY AND FISCAL YEAR**



**Performance Measures**

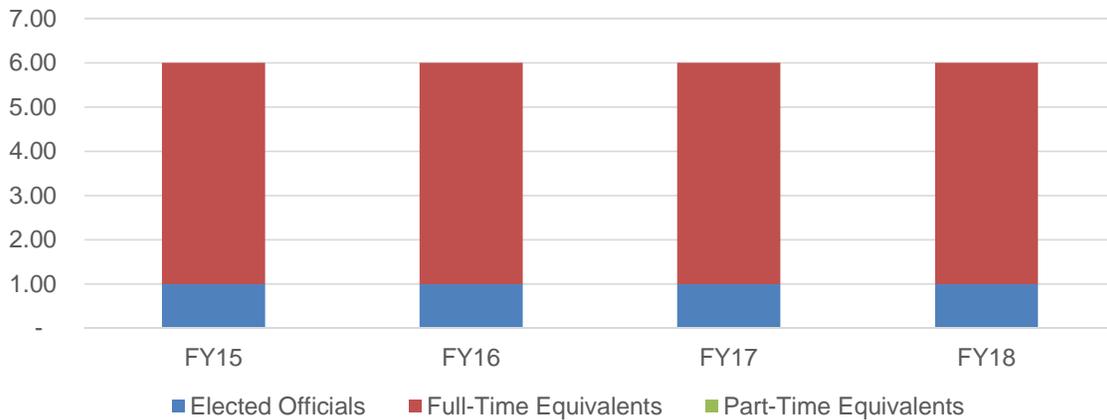
|                           | CY15 Actuals | CY16 Actuals | CY17 Actuals* | FY18 Projection |  |
|---------------------------|--------------|--------------|---------------|-----------------|--|
| Deeds Recorded            | 5,589        | 5,776        | 2,707         | 0               |  |
| Criminal Cases            | 746          | 806          | 229           | 0               |  |
| Civil Cases               | 386          | 282          | 155           | 0               |  |
| Concealed Handgun Permits | 610          | 943          | 305           | 0               |  |

\* FY17 Actuals are for January 1, 2017 - June 13, 2017.

**Staffing**

|                       | FY15 Actuals | FY16 Actuals | FY17 Actuals | FY18 Projection |
|-----------------------|--------------|--------------|--------------|-----------------|
| Elected Officials     | 1.00         | 1.00         | 1.00         | 1.00            |
| Full-Time Equivalents | 5.00         | 5.00         | 5.00         | 5.00            |
| Part-Time Equivalents | -            | -            | -            | -               |

**STAFFING LEVELS BY TYPE AND FISCAL YEAR**





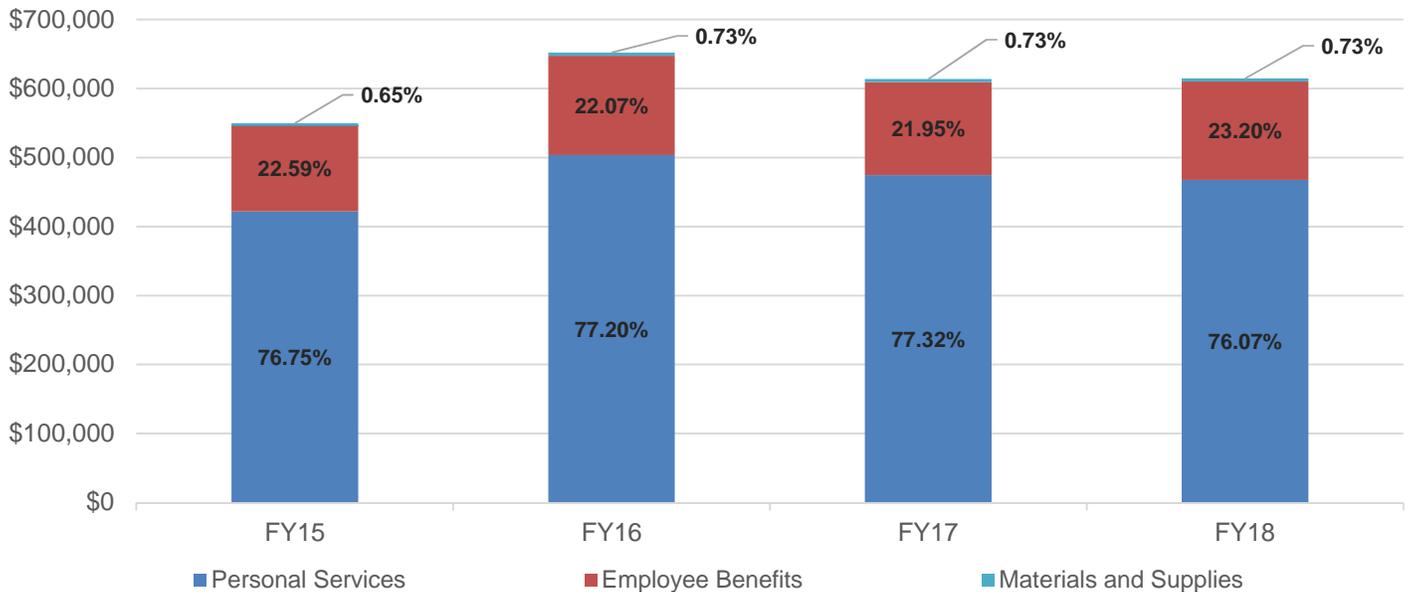
The Sheriff of the County of Orange provides deputies that are responsible for security at the Orange County Courthouse. This department provides security for three separate courts totaling 307 court service days.

| Revenues                | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-------------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues   | 485,837            | 582,001            | 548,532             | 549,026             |
| Permits, Fees & Charges | 63,624             | 70,124             | 65,000              | 65,650              |
| <b>Total</b>            | <b>549,461</b>     | <b>652,125</b>     | <b>613,532</b>      | <b>614,676</b>      |

**Expenditures**

|                        |                |                |                |                |
|------------------------|----------------|----------------|----------------|----------------|
| Personal Services      | 421,727        | 503,458        | 474,392        | 467,562        |
| Employee Benefits      | 124,142        | 143,920        | 134,640        | 142,614        |
| Materials and Supplies | 3,593          | 4,747          | 4,500          | 4,500          |
| <b>Total</b>           | <b>549,461</b> | <b>652,125</b> | <b>613,532</b> | <b>614,676</b> |

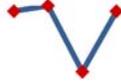
**EXPENDITURES BY CATEGORY AND FISCAL YEAR**



**Budget Highlights**

- ♦ The police supplies line in this budget not only purchases needed equipment (handcuffs, leg irons, Taser training and deployment cartridges, etc) but it is also used to repair, replace or add to the courthouse camera system.
- ♦ The main portion of this budget provides the salaries, on-call pay and overtime pay for six full time court security deputy sheriffs, two part time control room operators, one part time court room security deputy sheriff and two civil process deputy sheriffs.

**Statistical Category**

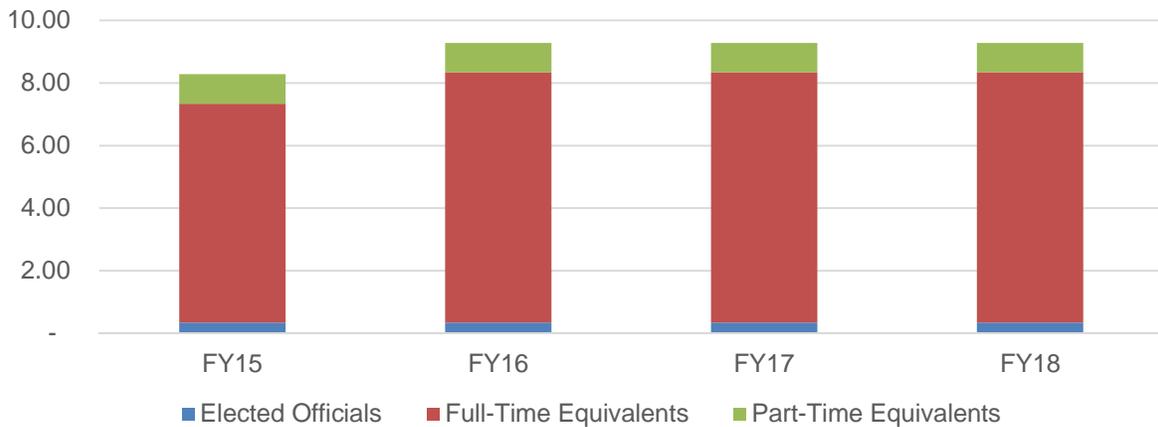
|                     | CY15 Actuals | CY16 Actuals | CY17 Actuals* | CY18 Projection |   |
|---------------------|--------------|--------------|---------------|-----------------|---|
| Inmate Transports   | 551          | 553          | 169           | 525             |  |
| TDO Transports      | 104          | 79           | 21            | 50              |  |
| Court Inmates Held  | 1,242        | 1,164        | 557           | 1,200           |  |
| Civil Papers Served | 9,503        | 9,941        | 4,615         | 9,500           |  |

\* FY17 Actuals are for July 1, 2016 - December 31, 2016.

**Staffing**

|                       | FY15 Actuals | FY16 Actuals | FY17 Actuals | FY18 Projection |
|-----------------------|--------------|--------------|--------------|-----------------|
| Elected Officials     | 0.34         | 0.34         | 0.34         | 0.34            |
| Full-Time Equivalents | 7.00         | 8.00         | 8.00         | 8.00            |
| Part-Time Equivalents | 0.94         | 0.94         | 0.94         | 0.94            |

**STAFFING LEVELS BY TYPE AND FISCAL YEAR**





The Commonwealth Attorney is a Constitutional Officer elected by the citizens of Orange County for a four-year term. This office is responsible for providing the Commonwealth of Virginia with legal representation in the prosecution of all criminal cases in the General District Court, Circuit Court and Juvenile and Domestic Relations District Court, in addition to handling many civil penalties and forfeitures. The office also provides the Town of Orange and the Town of Gordonsville with legal representation in the prosecution of all criminal matters in the three courts.

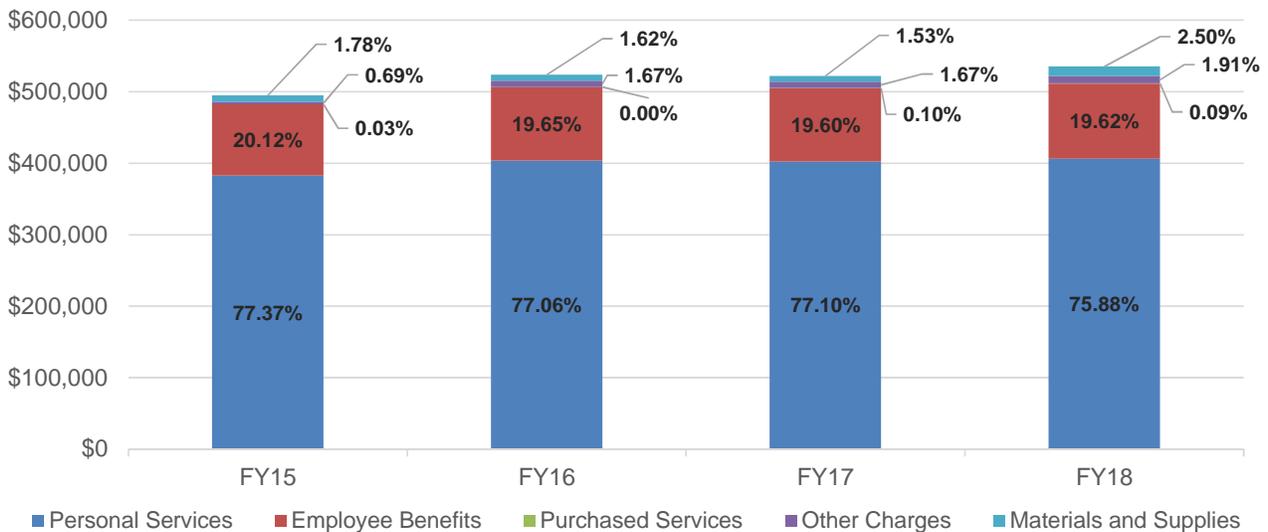
Criminal legal advice is provide to many law enforcement agencies and officers, including the Sheriff's Office, both Town Police Departments, the Blue Ridge Narcotics Task Force, Virginia State Police, Virginia Game and Inland Fisheries, Department of Motor Vehicles and Child Protective Services.

| Revenues                | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-------------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues   | 231,787            | 289,890            | 255,707             | 208,710             |
| Permits, Fees & Charges | 34,723             | 2,825              | 29,000              | 28,050              |
| Functional Aid: State   | 228,138            | 230,910            | 237,186             | 298,372             |
| <b>Total</b>            | <b>494,648</b>     | <b>523,625</b>     | <b>521,893</b>      | <b>535,132</b>      |

**Expenditures**

|                        |                |                |                |                |
|------------------------|----------------|----------------|----------------|----------------|
| Personal Services      | 382,726        | 403,522        | 402,400        | 406,037        |
| Employee Benefits      | 99,538         | 102,878        | 102,293        | 104,990        |
| Purchased Services     | 173            | -              | 500            | 500            |
| Other Charges          | 3,417          | 8,739          | 8,700          | 10,200         |
| Materials and Supplies | 8,794          | 8,486          | 8,000          | 13,405         |
| <b>Total</b>           | <b>494,648</b> | <b>523,625</b> | <b>521,893</b> | <b>535,132</b> |

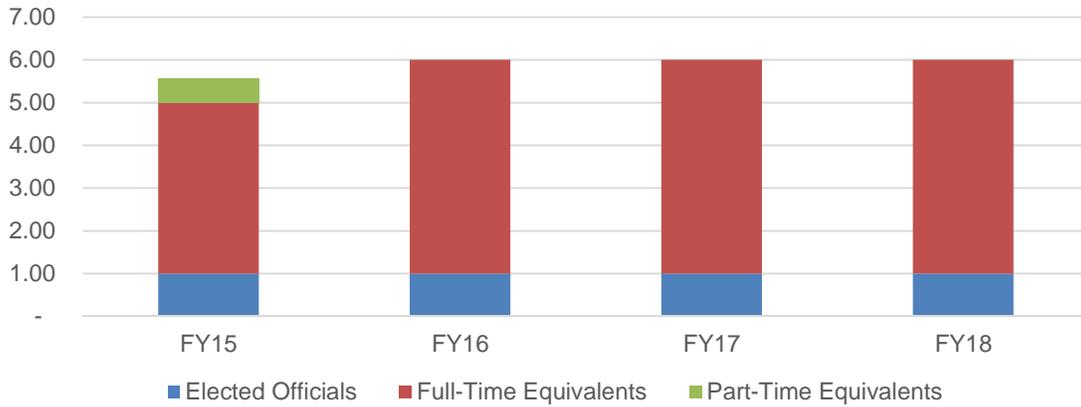
**EXPENDITURES BY CATEGORY AND FISCAL YEAR**



**Staffing**

|                       | <b>FY15<br/>Actuals</b> | <b>FY16<br/>Actuals</b> | <b>FY17<br/>Actuals</b> | <b>FY18<br/>Projection</b> |
|-----------------------|-------------------------|-------------------------|-------------------------|----------------------------|
| Elected Officials     | 1.00                    | 1.00                    | 1.00                    | 1.00                       |
| Full-Time Equivalents | 4.00                    | 5.00                    | 5.00                    | 5.00                       |
| Part-Time Equivalents | 0.58                    | -                       | -                       | -                          |

**STAFFING LEVELS BY TYPE AND FISCAL YEAR**



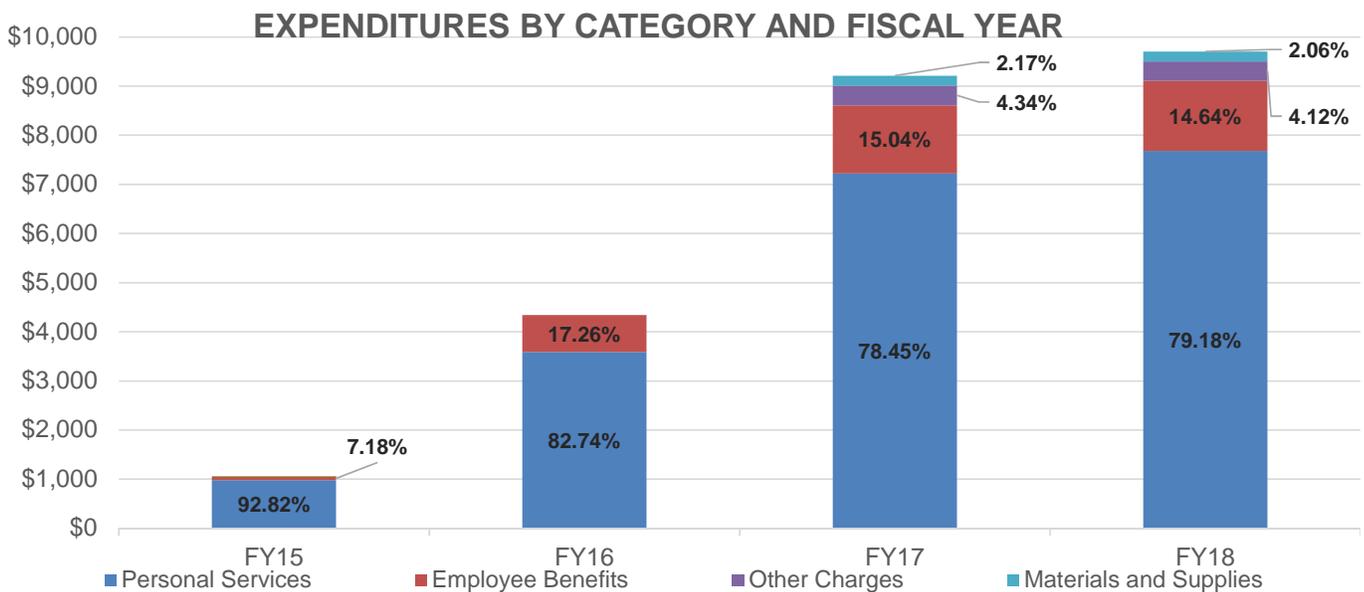


Pursuant to Virginia Code § 19.2-349, the Commonwealth Attorney is required to cause proper proceedings to be instituted for the collection and satisfaction of all court fines, costs, forfeitures, penalties and restitution. The attorney for the Commonwealth must determine whether it would be impractical or uneconomical for such service to be rendered by the office of the attorney for the Commonwealth. The Orange County Commonwealth's Attorney administers an in-house collection program which is funded from this department.

| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 1,050              | 1,510              | 9,214               | 8,193               |
| Transfers & Reserves  | -                  | 2,825              | -                   | 1,515               |
| <b>Total</b>          | <b>1,050</b>       | <b>4,335</b>       | <b>9,214</b>        | <b>9,708</b>        |

**Expenditures**

|                        |              |              |              |              |
|------------------------|--------------|--------------|--------------|--------------|
| Personal Services      | 975          | 3,586        | 7,228        | 7,687        |
| Employee Benefits      | 75           | 748          | 1,386        | 1,421        |
| Other Charges          | -            | -            | 400          | 400          |
| Materials and Supplies | -            | -            | 200          | 200          |
| <b>Total</b>           | <b>1,050</b> | <b>4,335</b> | <b>9,214</b> | <b>9,708</b> |

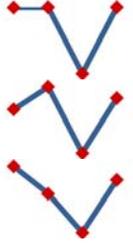


**Budget Highlights**

- ♦ The budget continues to provide funds for the in-house collection program for court fines and fees.

**Performance Measures**

|                      | FY15 Actuals | FY16 Actuals | FY17 Actuals* | FY18 Projection |
|----------------------|--------------|--------------|---------------|-----------------|
| Gross Collections    | 68,137       | 68,393       | N/A           | 68,265          |
| Net Collections      | 54,601       | 82,866       | N/A           | 68,734          |
| Locality/State Split | 20,326       | 11,963       | N/A           | 16,145          |

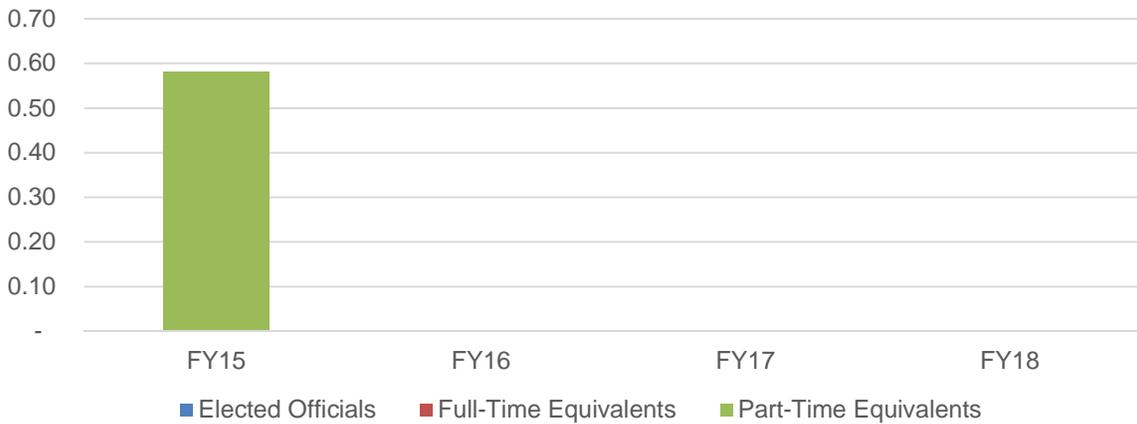


\* FY17 Actuals are for July 1, 2016 - December 31, 2016 were not available.

**Staffing**

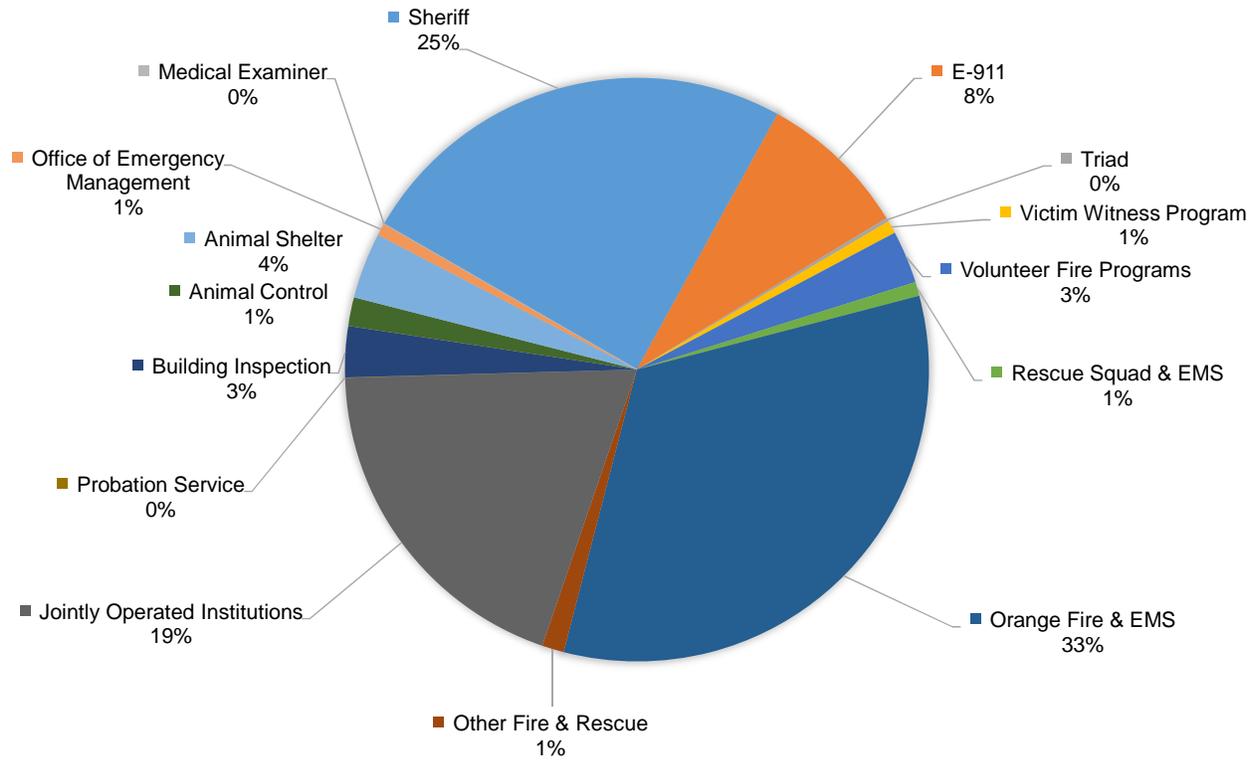
|                       | FY15 Actuals | FY16 Actuals | FY17 Actuals | FY18 Projection |
|-----------------------|--------------|--------------|--------------|-----------------|
| Elected Officials     | -            | -            | -            | -               |
| Full-Time Equivalents | -            | -            | -            | -               |
| Part-Time Equivalents | 0.58         | -            | -            | -               |

**STAFFING LEVELS BY TYPE AND FISCAL YEAR**



# PUBLIC SAFETY

## EXPENDITURE PERCENTAGES BY COST CENTER



**\$12,784,328**

| Cost Center                    | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget | % Change FY17 - FY18 |
|--------------------------------|--------------------|--------------------|---------------------|---------------------|----------------------|
| Sheriff                        | 3,041,493          | 3,116,180          | 3,115,908           | 3,152,745           | 1.17%                |
| E-911                          | 853,915            | 957,054            | 1,011,247           | 1,062,385           | 4.81%                |
| Triad                          | 19,040             | 34,754             | 23,289              | 25,622              | 9.11%                |
| Victim Witness Program         | 62,748             | 74,597             | 69,503              | 91,816              | 24.30%               |
| Volunteer Fire Programs        | 372,925            | 372,925            | 372,925             | 372,925             | 0.00%                |
| Rescue Squad & EMS             | 99,932             | 99,902             | 99,902              | 99,902              | 0.00%                |
| Orange Fire & EMS              | 3,603,663          | 3,820,662          | 3,908,459           | 4,235,031           | 7.71%                |
| Other Fire & Rescue            | 142,988            | 138,943            | 149,835             | 154,256             | 2.87%                |
| Jointly Operated Institutions  | 1,734,359          | 1,635,744          | 1,674,484           | 2,467,715           | 32.14%               |
| Probation Service              | 2,022              | 1,654              | 2,650               | 2,950               | 10.17%               |
| Building Inspection            | 283,614            | 310,778            | 329,853             | 360,552             | 8.51%                |
| Animal Control                 | 132,528            | 142,367            | 133,779             | 203,187             | 34.16%               |
| Animal Shelter                 | 460,868            | 484,386            | 465,790             | 467,242             | 0.31%                |
| Office of Emergency Management | 52,548             | 34,772             | 65,100              | 87,500              | 25.60%               |
| Medical Examiner               | 620                | 440                | 500                 | 500                 | 0.00%                |
| <b>Totals</b>                  | <b>10,863,263</b>  | <b>11,225,157</b>  | <b>11,423,224</b>   | <b>12,784,328</b>   | <b>10.65%</b>        |



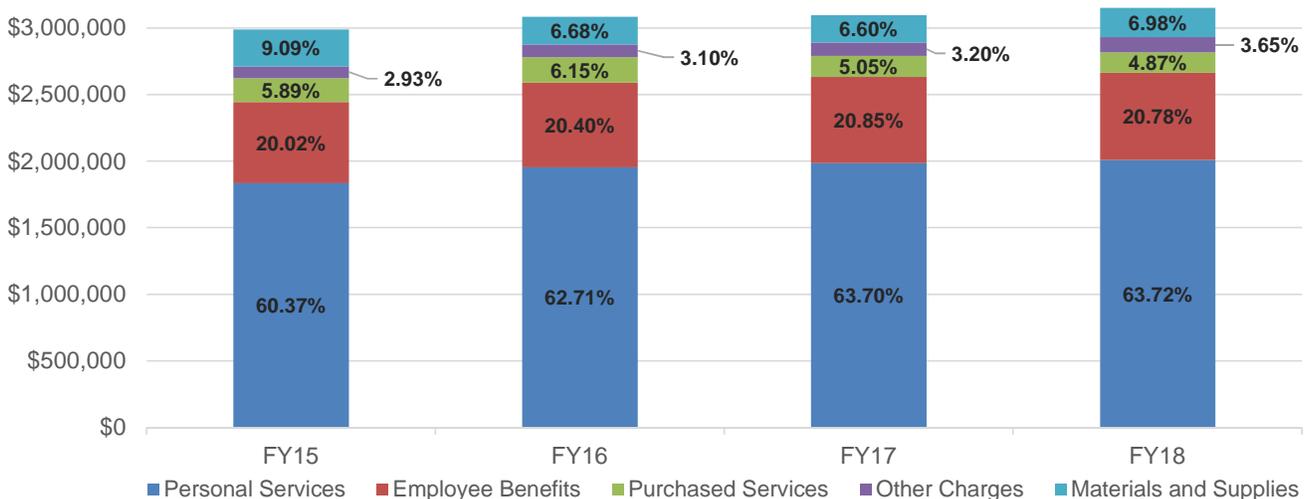
The Sheriff of Orange County is a Constitutional Officer elected by the citizens of Orange County and the citizens of the Towns of Orange and Gordonsville for a four year term. The Sheriff is the chief law enforcement officer, as defined by the Code of Virginia, for the county and is responsible for law enforcement, court security and civil process duties. The Sheriff's Office is a "full service" law enforcement agency comprised of Patrol, Civil Process, Court Security, K-9 Units, SRT, DARE Program, School Resource Officers and Animal Control.

| Revenues                | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-------------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues   | 1,557,310          | 1,765,329          | 1,590,318           | 1,739,449           |
| Permits, Fees & Charges | 201,171            | 45,752             | 190,665             | 55,756              |
| Functional Aid: State   | 1,283,012          | 1,305,099          | 1,334,925           | 1,357,540           |
| <b>Total</b>            | <b>3,041,493</b>   | <b>3,116,180</b>   | <b>3,115,908</b>    | <b>3,152,745</b>    |

**Expenditures**

|                             |                  |                  |                  |                  |
|-----------------------------|------------------|------------------|------------------|------------------|
| Personal Services           | 1,836,100        | 1,954,151        | 1,984,867        | 2,008,860        |
| Employee Benefits           | 608,963          | 635,619          | 649,680          | 655,263          |
| Purchased Services          | 179,124          | 191,577          | 157,390          | 153,584          |
| Other Charges               | 89,066           | 96,488           | 99,854           | 114,943          |
| Materials and Supplies      | 276,550          | 208,316          | 205,595          | 220,095          |
| Payment to Joint Operations | 17,061           | 19,551           | 18,522           | -                |
| Capital Outlay              | 34,629           | 10,478           | -                | -                |
| <b>Total</b>                | <b>3,041,493</b> | <b>3,116,180</b> | <b>3,115,908</b> | <b>3,152,745</b> |

**EXPENDITURES BY CATEGORY AND FISCAL YEAR**

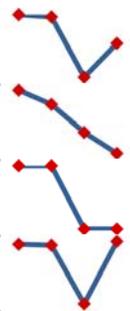


**Budget Highlights**

- ♦ The budget includes funding for the maintenance of a 56 vehicle fleet for oil and filter changes, brake maintenance, tires etc. The Sheriff's Office anticipates driving more than 1.4 million miles patrolling, investigating crimes and transporting prisoners and patients in need of mental health care.
- ♦ The budget also includes funds to maintain 11 WatchGuard in-Car Cameras, 28 WatchGuard body cameras and one WatchGuard interview room camera. To date, the Sheriff's Office houses approximately 13,000 videos daily.
- ♦ The budget continues maintenance contracts for mapping, the incident based reporting database, Livescan booking hardware and software, the postage meter, VCIN/NCIC portal and the evidence room/department property software.

**Statistical Category**

|                   | CY15 Actuals | CY16 Actuals | CY17 Actuals* | FY18 Projection |
|-------------------|--------------|--------------|---------------|-----------------|
| Vehicular Crashes | 408          | 399          | 172           | 300             |
| Burglaries        | 27           | 21           | 9             | 0               |
| Rapes             | 3            | 3            | 0             | 0               |
| Incidents Handled | 28,365       | 28,123       | 14,524        | 29,000          |

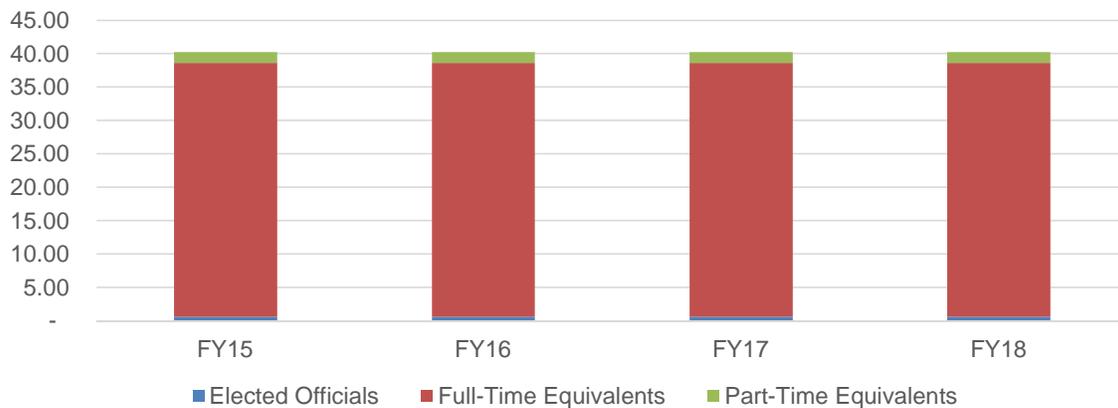


\* CY17 Actuals are for January 1, 2017 - June 27, 2017. Neither crime nor crash statistics are released by the Virginia State Police or Department of Motor Vehicles until July of the following year.

**Staffing**

|                       | FY15 Actuals | FY16 Actuals | FY17 Actuals | FY18 Projection |
|-----------------------|--------------|--------------|--------------|-----------------|
| Elected Officials     | 0.66         | 0.66         | 0.66         | 0.66            |
| Full-Time Equivalents | 38.00        | 38.00        | 38.00        | 38.00           |
| Part-Time Equivalents | 1.59         | 1.59         | 1.59         | 1.59            |

**STAFFING LEVELS BY TYPE AND FISCAL YEAR**





The Orange County Emergency Communications Center (ECC) is a VA-Office of Emergency Services Medical Dispatch Accredited Department. The ECC serves as the Public Safety Answering Point (PSAP) for Orange County twenty-four hours a day, seven days a week. The center operates a three channel VHF conventional PL steered radio system, a Computer Aided Dispatch system, an Emergency Medical Dispatching program, a Master Street Addressing Guide system and an enhanced 911 system.

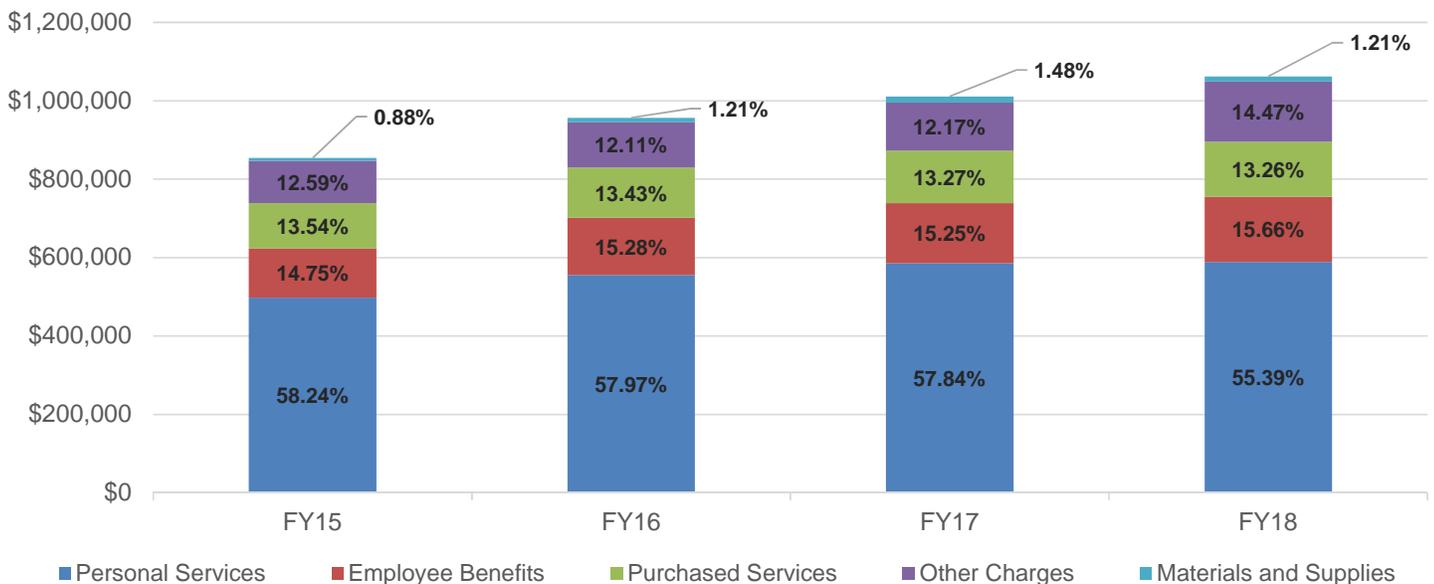
Staff consists of employees that are professionally trained and constantly strive to protect and serve individuals during emergency and non-emergency situations.

| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 734,627            | 849,449            | 895,975             | 952,585             |
| Functional Aid: State | 119,288            | 107,605            | 115,272             | 110,100             |
| <b>Total</b>          | <b>853,915</b>     | <b>957,054</b>     | <b>1,011,247</b>    | <b>1,062,685</b>    |

**Expenditures**

|                        |                |                |                  |                  |
|------------------------|----------------|----------------|------------------|------------------|
| Personal Services      | 497,344        | 554,825        | 584,857          | 588,454          |
| Employee Benefits      | 125,995        | 146,242        | 154,169          | 166,384          |
| Purchased Services     | 115,587        | 128,527        | 134,187          | 140,900          |
| Other Charges          | 107,493        | 115,882        | 123,064          | 153,777          |
| Materials and Supplies | 7,496          | 11,577         | 14,970           | 12,870           |
| <b>Total</b>           | <b>853,915</b> | <b>957,054</b> | <b>1,011,247</b> | <b>1,062,385</b> |

**EXPENDITURES BY CATEGORY AND FISCAL YEAR**



**Budget Highlights**

- ♦ Acquire the CALEA (Commission on Accreditation for Law Enforcement Agencies) program to continue to improve the delivery of public safety services.
- ♦ Continue training for Public Safety Telecommunicators and Supervisors per minimum requirements.

**Performance Measures**

|   | FY15 Actuals | FY16 Actuals | FY17 Actuals* | FY18 Projection |  |
|---|--------------|--------------|---------------|-----------------|--|
| Number of calls received                        | N/A          | N/A          | 44,107        | 88,000          |  |
| Number of calls transferred to Sheriff's Office | N/A          | N/A          | 3,815         | 3,900           |  |
| Percentage of calls answered within 10 seconds  | N/A          | N/A          | 99%           | 99%             |  |
| Amount of staff fully trained and certified     | N/A          | N/A          | 10            | 10              |  |
| Retention rate                                  | N/A          | N/A          | 90%           | 90%             |  |

\* FY17 Actuals are for July 1, 2016 - December 31, 2016.

**Staffing**

|                       | FY15 Actuals | FY16 Actuals | FY17 Actuals | FY18 Projection |
|-----------------------|--------------|--------------|--------------|-----------------|
| Elected Officials     | -            | -            | -            | -               |
| Full-Time Equivalents | 11.00        | 11.00        | 11.00        | 11.00           |
| Part-Time Equivalents | 0.71         | 0.71         | 0.71         | 0.71            |

**STAFFING LEVELS BY TYPE AND FISCAL YEAR**





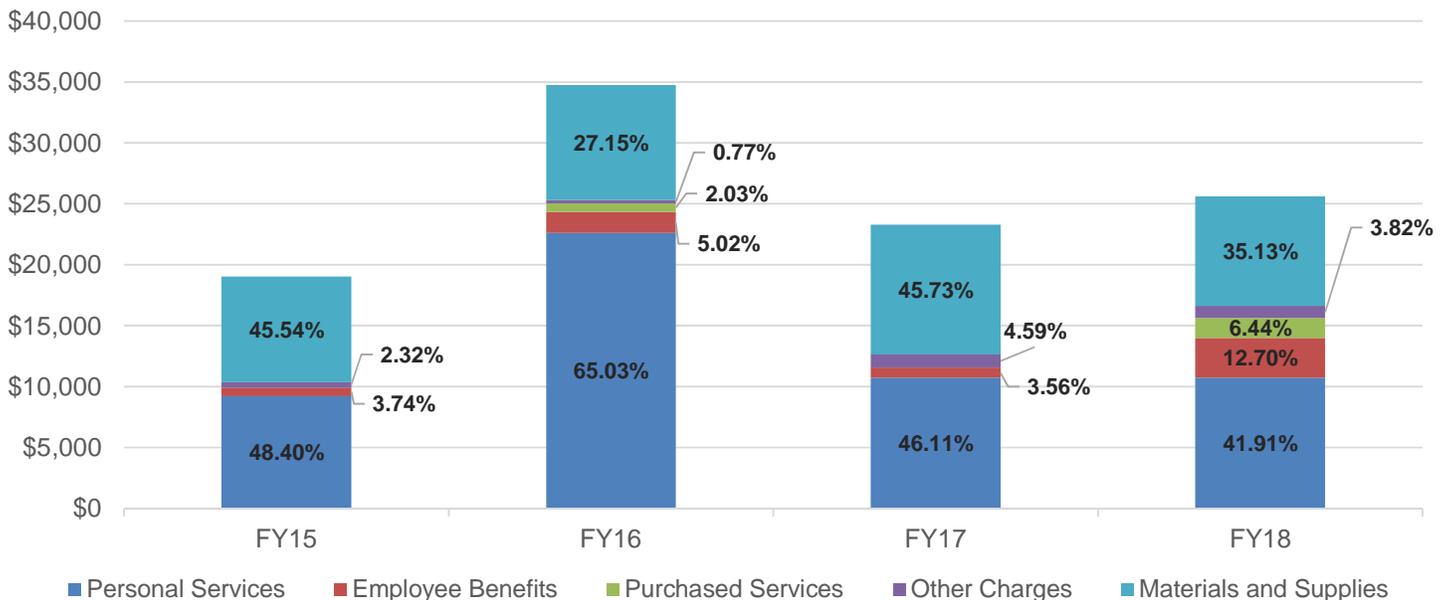
The Orange County TRIAD Program was formed in 2002 and was instrumental in establishing a regional group in 2003 (Battlefield/Piedmont Regional TRIAD). In the Seniors and Law Enforcement Together (SALT) Council's years of existence, it has gained a statewide reputation and prominence for outstanding service to the senior citizens of Orange County and surrounding jurisdictions.

| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 19,040             | 34,754             | 23,289              | 25,622              |
| <b>Total</b>          | <b>19,040</b>      | <b>34,754</b>      | <b>23,289</b>       | <b>25,622</b>       |

**Expenditures**

|                        |               |               |               |               |
|------------------------|---------------|---------------|---------------|---------------|
| Personal Services      | 9,215         | 22,601        | 10,739        | 10,739        |
| Employee Benefits      | 713           | 1,744         | 830           | 3,253         |
| Purchased Services     | -             | 704           | -             | 1,650         |
| Other Charges          | 441           | 268           | 1,070         | 980           |
| Materials and Supplies | 8,671         | 9,437         | 10,650        | 9,000         |
| <b>Total</b>           | <b>19,040</b> | <b>34,754</b> | <b>23,289</b> | <b>25,622</b> |

**EXPENDITURES BY CATEGORY AND FISCAL YEAR**

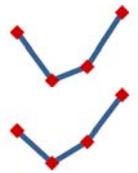


**Budget Highlights**

- ♦ The budget continues funding for Guardian 911 pendants and Project Lifesaver equipment for seniors and other citizens in need of services.
- ♦ This cost center funds the part time salary of the TRIAD Coordinator who organizes and conducts training sessions, meetings, etc.

**Statistical Category**

|                          | CY15 Actuals | CY16 Actuals | CY17 Actuals* | CY18 Projection |
|--------------------------|--------------|--------------|---------------|-----------------|
| Number of TRIAD Programs | 45           | 21           | 28            | 55              |
| Number of Attendees      | 2,060        | 1,208        | 1,772         | 3,000           |

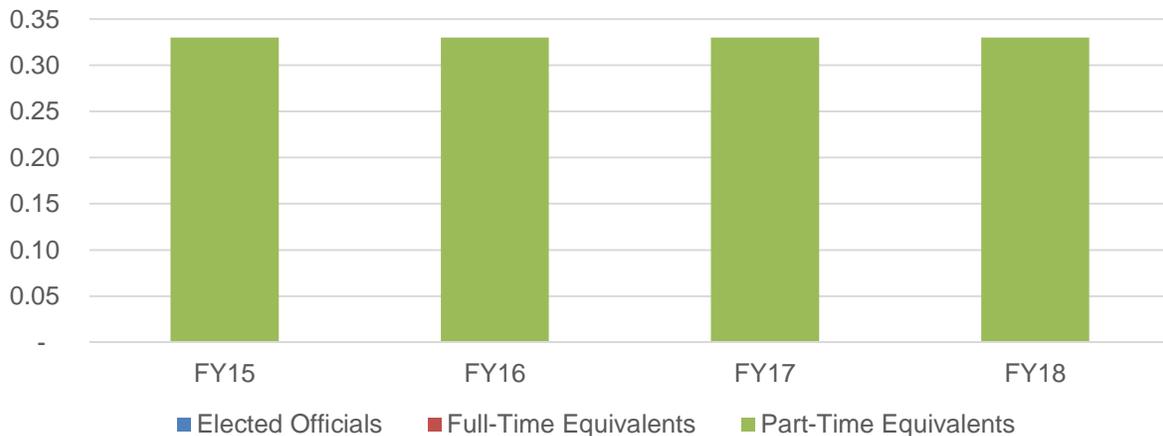


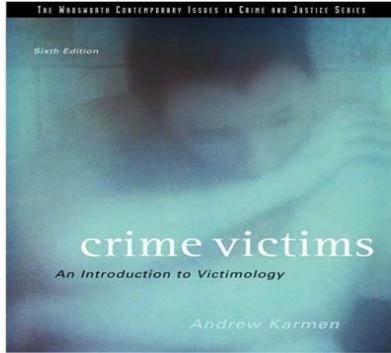
\*CY17 Actuals are for January 1, 2017 - June 27, 2017.

**Staffing**

|                       | FY15 Actuals | FY16 Actuals | FY17 Actuals | FY18 Projection |
|-----------------------|--------------|--------------|--------------|-----------------|
| Elected Officials     | -            | -            | -            | -               |
| Full-Time Equivalents | -            | -            | -            | -               |
| Part-Time Equivalents | 0.33         | 0.33         | 0.33         | 0.33            |

**STAFFING LEVELS BY TYPE AND FISCAL YEAR**





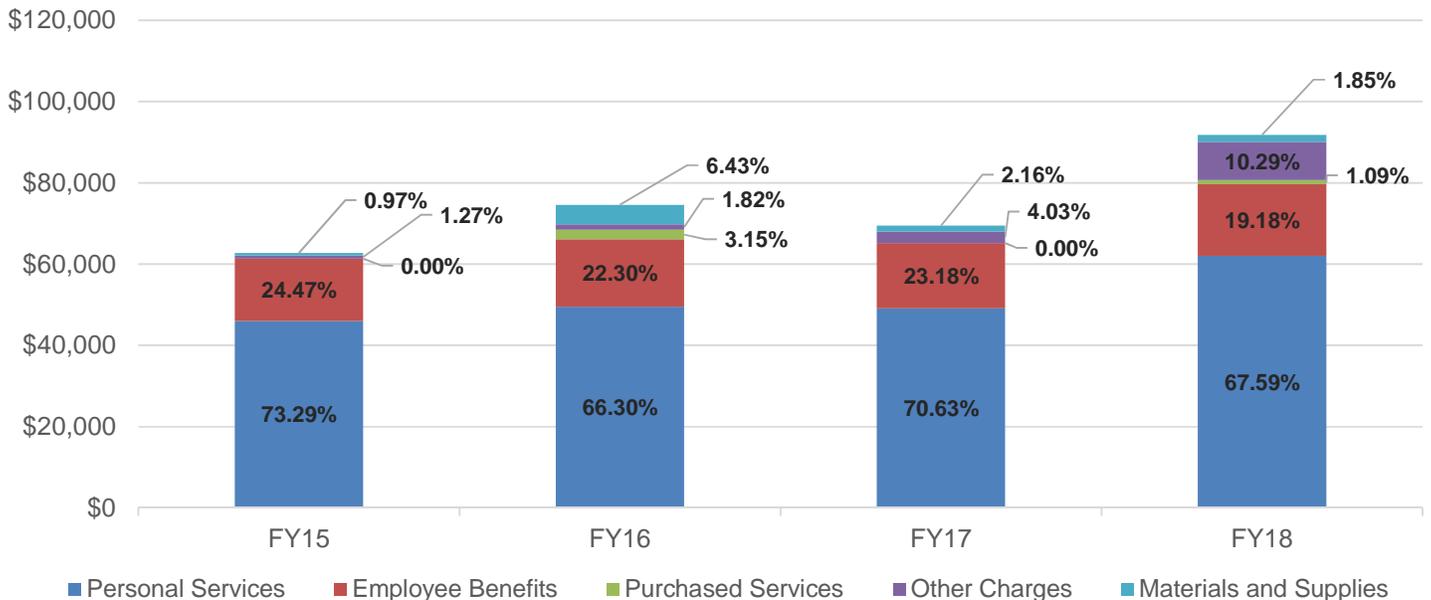
The Victim Witness Program was established in the Sheriff's Office during fiscal year 1997 with a grant from the Department of Criminal Justice Services (DCJS). The Victim Witness advocate works to reduce the confusion, fear and anxiety that crime victims and witnesses have regarding the criminal justice process by informing them of their rights and responsibilities, assisting them to access the services that are available both locally and in neighboring jurisdictions and providing education and assistance in relations to the Crime Victim and Witness Rights Act.

| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 7,295              | 11,383             | 12,941              | -                   |
| Functional Aid: State | 55,453             | 62,914             | 56,562              | 91,816              |
| <b>Total</b>          | <b>62,748</b>      | <b>74,297</b>      | <b>69,503</b>       | <b>91,816</b>       |

**Expenditures**

|                        |               |               |               |               |
|------------------------|---------------|---------------|---------------|---------------|
| Personal Services      | 45,991        | 49,460        | 49,089        | 62,060        |
| Employee Benefits      | 15,352        | 16,632        | 16,114        | 17,611        |
| Purchased Services     | -             | 2,350         | -             | 1,000         |
| Other Charges          | 798           | 1,358         | 2,800         | 9,445         |
| Materials and Supplies | 607           | 4,796         | 1,500         | 1,700         |
| <b>Total</b>           | <b>62,748</b> | <b>74,597</b> | <b>69,503</b> | <b>91,816</b> |

**EXPENDITURES BY CATEGORY AND FISCAL YEAR**



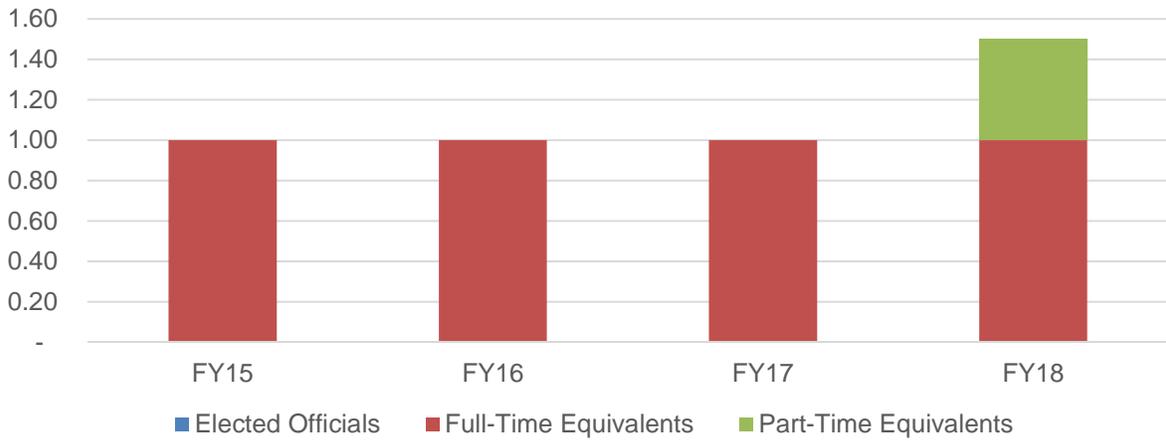
**Budget Highlights**

♦ For FY18, grant funding was awarded for an additional part-time position.

**Staffing**

|                       | FY15<br>Actuals | FY16<br>Actuals | FY17<br>Actuals | FY18<br>Projection |
|-----------------------|-----------------|-----------------|-----------------|--------------------|
| Elected Officials     | -               | -               | -               | -                  |
| Full-Time Equivalents | 1.00            | 1.00            | 1.00            | 1.00               |
| Part-Time Equivalents | -               | -               | -               | 0.50               |

**STAFFING LEVELS BY TYPE AND FISCAL YEAR**





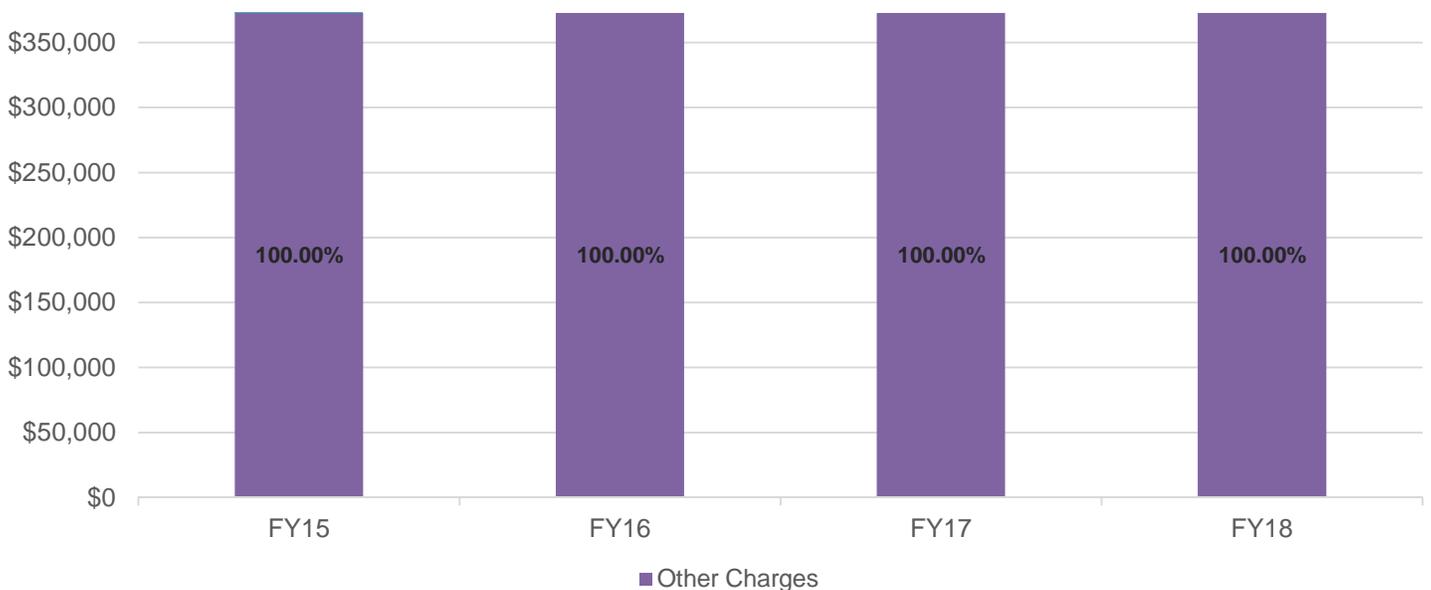
Orange County has five volunteer fire companies funded through the Volunteer Fire Chief's Association. The Rapidan Volunteer Fire Department is a separate organization which provides fire protection services to Orange County residents. It is located in the village of Rapidan, in Culpeper County, which borders Orange County. Orange County, as well as the Commonwealth of Virginia, provides funding for equipment, insurance, operations and training to ensure the highest level of readiness to the communities of Orange County.

| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 286,549            | 286,515            | 289,405             | 288,569             |
| Functional Aid: State | 86,376             | 86,410             | 83,520              | 84,356              |
| <b>Total</b>          | <b>372,925</b>     | <b>372,925</b>     | <b>372,925</b>      | <b>372,925</b>      |

| Expenditures  | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|---------------|--------------------|--------------------|---------------------|---------------------|
| Other Charges | 372,925            | 372,925            | 372,925             | 372,925             |
| <b>Total</b>  | <b>372,925</b>     | <b>372,925</b>     | <b>372,925</b>      | <b>372,925</b>      |

EXPENDITURES BY CATEGORY AND FISCAL YEAR





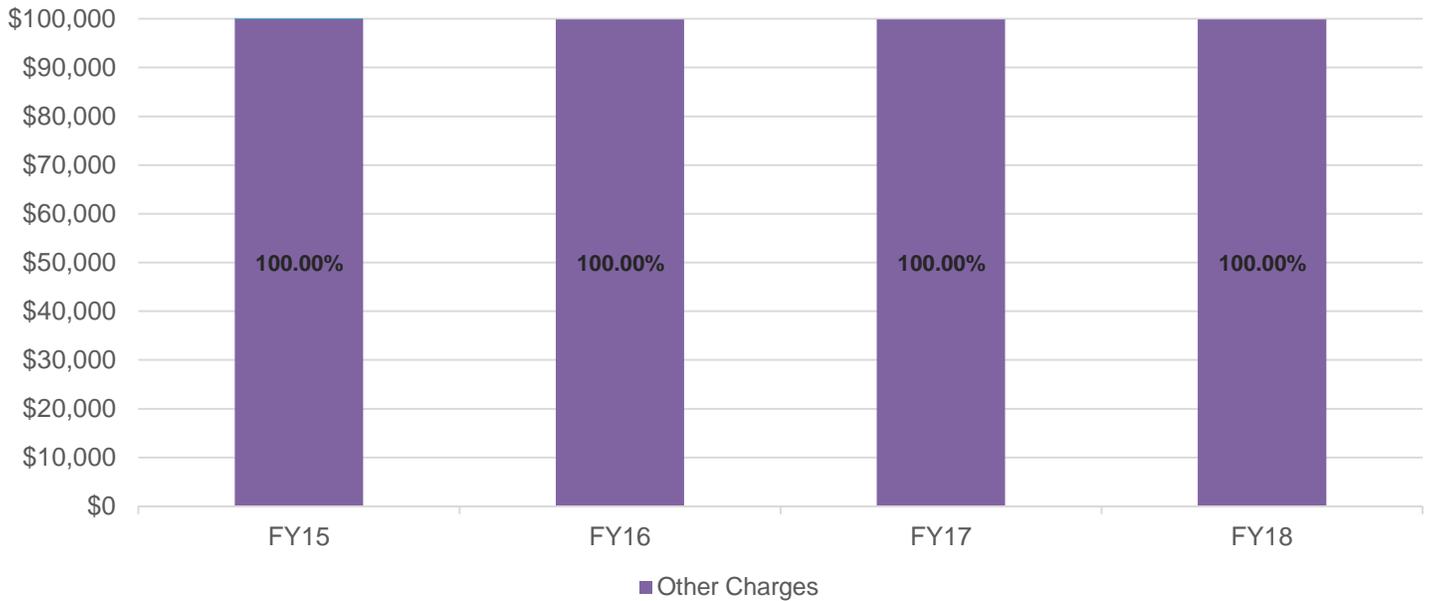
The Lake of the Woods Volunteer Rescue Squad is an all-volunteer organization that serves the citizens in Lake of the Woods as well as the eastern end of the county. The County of Orange Fire & EMS Department supports the agency with career staffing five nights each week and some weekend time periods. The agency maintains a fleet of three ambulances and one response car to provide EMS services.

| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 99,932             | 99,902             | 99,902              | 99,902              |
| <b>Total</b>          | <b>99,932</b>      | <b>99,902</b>      | <b>99,902</b>       | <b>99,902</b>       |

| Expenditures  | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|---------------|--------------------|--------------------|---------------------|---------------------|
| Other Charges | 99,932             | 99,902             | 99,902              | 99,902              |
| <b>Total</b>  | <b>99,932</b>      | <b>99,902</b>      | <b>99,902</b>       | <b>99,902</b>       |

EXPENDITURES BY CATEGORY AND FISCAL YEAR



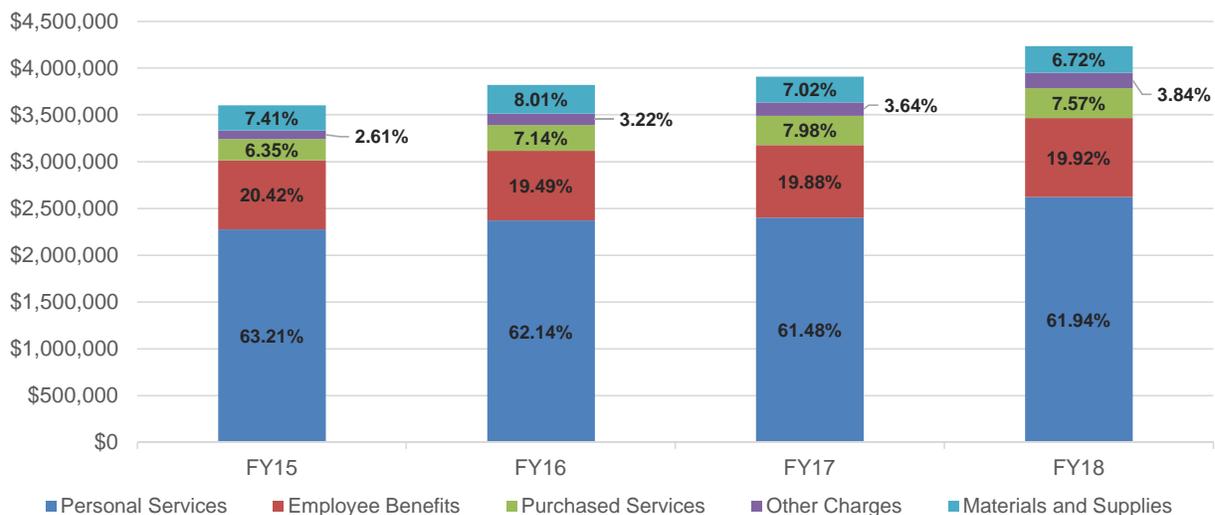


Orange County has three EMS agencies, consisting of: Lake of the Woods Volunteer Fire and Rescue, Orange County Volunteer Rescue Squad and the County of Orange Fire & EMS Department which provides EMS services to the County. The services are provided from the locations of the four stations within the county, Lake of the Woods, Mine Run, Town of Orange, and the Gordonsville/Barboursville area. The above agencies consist of two volunteer and one career agency, which form the combination system for EMS services. The County of Orange Fire & EMS Department is the primary agency for the provision of EMS services and provides various levels of assistance to the volunteer

The County of Orange Fire & EMS Department is the primary agency for the provision of EMS services and provides various levels of assistance to the volunteer agencies throughout the county. Orange County, as well as the Commonwealth of Virginia, provides funding for apparatus, equipment, operations and training to ensure the highest level of service to citizens of the County.

|                         | FY15<br>Actual<br>Amount | FY16<br>Actual<br>Amount | FY17<br>Adopted<br>Budget | FY18<br>Adopted<br>Budget |
|-------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| <b>Revenues</b>         |                          |                          |                           |                           |
| Undesignated Revenues   | 2,324,957                | 2,445,573                | 2,553,826                 | 2,715,079                 |
| Permits, Fee & Charges  | 1,254,948                | 1,349,927                | 1,330,000                 | 1,343,300                 |
| Functional Aid: State   | 23,758                   | 25,162                   | 24,633                    | 24,879                    |
| Functional Aid: Federal | -                        | -                        | -                         | 151,773                   |
| <b>Total</b>            | <b>3,603,663</b>         | <b>3,820,662</b>         | <b>3,908,459</b>          | <b>4,235,031</b>          |
| <b>Expenditures</b>     |                          |                          |                           |                           |
| Personal Services       | 2,277,855                | 2,374,056                | 2,402,961                 | 2,623,151                 |
| Employee Benefits       | 736,026                  | 744,718                  | 776,858                   | 843,657                   |
| Purchased Services      | 228,790                  | 272,882                  | 312,000                   | 320,750                   |
| Other Charges           | 93,944                   | 122,954                  | 142,100                   | 162,806                   |
| Materials and Supplies  | 267,048                  | 306,052                  | 274,540                   | 284,667                   |
| <b>Total</b>            | <b>3,603,663</b>         | <b>3,820,662</b>         | <b>3,908,459</b>          | <b>4,235,031</b>          |

EXPENDITURES BY CATEGORY AND FISCAL YEAR



**Budget Highlights**

- ♦ The department received almost \$200,000 in grants for FY17.
- ♦ The FY18 budget includes funding for three new medic positions contingent upon the award of SAFER grant funds.
- ♦ The budget includes funding for education materials for continuous staff training.
- ♦ The budget includes funding for the lease of space for crews in the Barboursville and Mine Run areas.
- ♦ During FY17, a power cot system was installed in all the new medic units.
- ♦ During FY17, Station 23 was relocated to a temporary facility on the County's property at the Airport.

**Performance Measures**

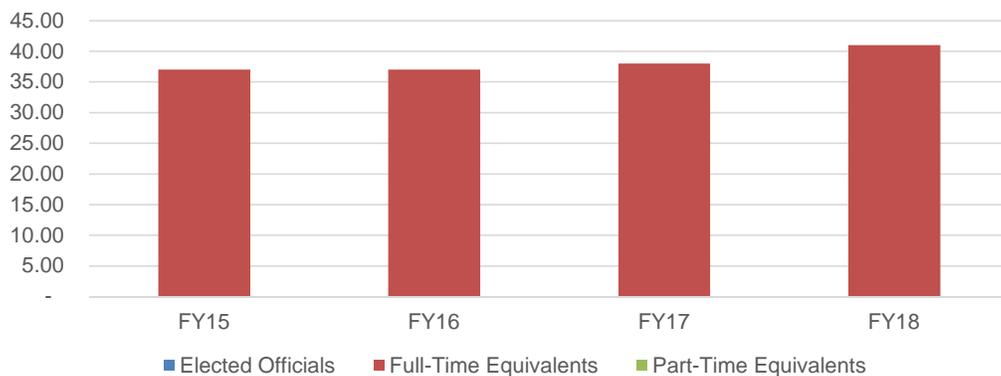
|   | FY15 Actuals | FY16 Actuals | FY17 Actuals* | FY18 Projection |  |
|---|--------------|--------------|---------------|-----------------|--|
| Time To Mark Enroute or Responding                  | N/A          | N/A          | 0:01:57       | 0:02:00         |  |
| Total Response Time                                 | N/A          | N/A          | 0:08:10       | 0:10:00         |  |
| On Scene  | N/A          | N/A          | 0:17:17       | 0:15:00         |  |
| Hospital Turn Around Time                           | N/A          | N/A          | 0:31:49       | 0:30:00         |  |
| Time to Apply 12 Lead EKG                           | N/A          | N/A          | 0:17:42       | 0:10:00         |  |
| Patient Contact to Hospital                         | N/A          | N/A          | 0:56:53       | 1:00:00         |  |
| Aspirin - in case of heart attack                   | N/A          | N/A          | 0:18:00       | 0:15:00         |  |
| Time of onset to arrival at a Stroke Center         | N/A          | N/A          | 1:28:00       | 1:00:00         |  |
| Cincinnati Stroke Scale                             | N/A          | N/A          | 100.00%       | 100.00%         |  |
| Cardiac Arrest with turn of spontaneous respiration | N/A          | N/A          | 43.58%        | 0.00%           |  |

\* FY17 Actuals are for July 1, 2016 - December 31, 2016.

**Staffing**

|                       | FY15 Actuals | FY16 Actuals | FY17 Actuals | FY18 Projection |
|-----------------------|--------------|--------------|--------------|-----------------|
| Elected Officials     | -            | -            | -            | -               |
| Full-Time Equivalents | 37.00        | 37.00        | 38.00        | 41.00           |
| Part-Time Equivalents | -            | -            | -            | -               |

**STAFFING LEVELS BY TYPE AND FISCAL YEAR**



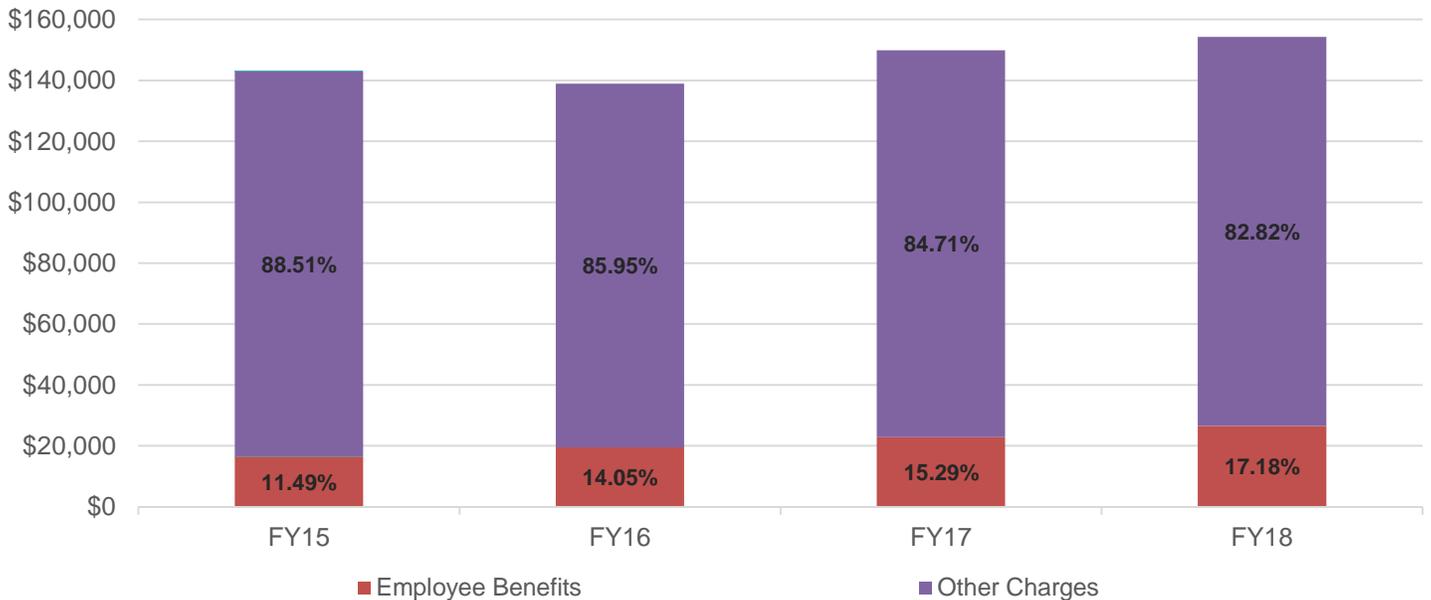


Other Fire & Rescue Department serves various functions for the fire and rescue community. This department provides retirement benefits for the volunteer organizations through the County, maintains insurance for injuries occurring in the line-of-duty for the volunteer organizations, provides needed training for the fire and rescue personnel, manages the four-for-life program, med flight program and the Rappahannock Rapidan Medical Reserve Corp program.

| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 132,806            | 128,159            | 139,278             | 143,593             |
| Functional Aid: State | 10,182             | 10,784             | 10,557              | 10,663              |
| <b>Total</b>          | <b>142,988</b>     | <b>138,943</b>     | <b>149,835</b>      | <b>154,256</b>      |

| Expenditures      | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-------------------|--------------------|--------------------|---------------------|---------------------|
| Employee Benefits | 16,430             | 19,528             | 22,915              | 26,500              |
| Other Charges     | 126,558            | 119,415            | 126,920             | 127,756             |
| <b>Total</b>      | <b>142,988</b>     | <b>138,943</b>     | <b>149,835</b>      | <b>154,256</b>      |

EXPENDITURES BY CATEGORY AND FISCAL YEAR





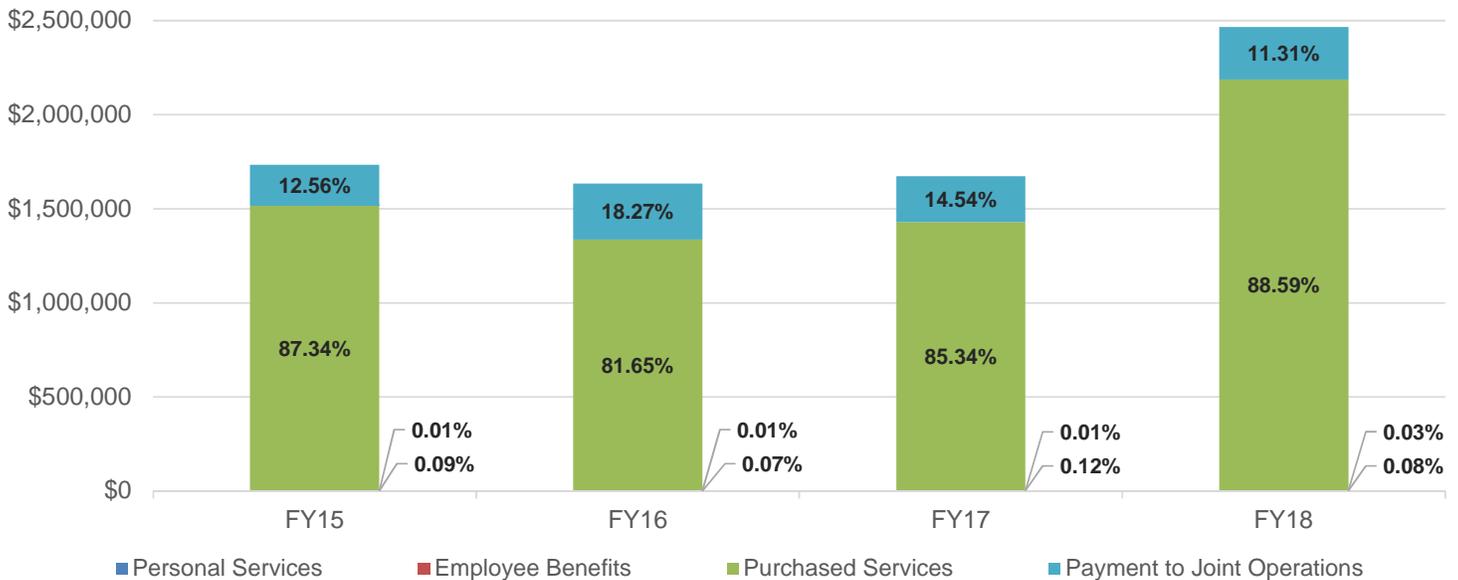
This Department serves to track all expenses related to the jointly-operated institutions of the County of Orange. These detention operations include the Central Virginia Regional Jail Authority, the Rappahannock Juvenile Detention Center, and the Jefferson Area Community Corrections Center.

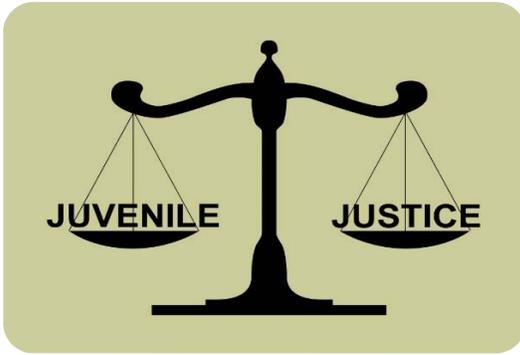
| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 1,734,359          | 1,635,744          | 1,674,484           | 2,467,715           |
| <b>Total</b>          | <b>1,734,359</b>   | <b>1,635,744</b>   | <b>1,674,484</b>    | <b>2,467,715</b>    |

**Expenditures**

|                             |                  |                  |                  |                  |
|-----------------------------|------------------|------------------|------------------|------------------|
| Personal Services           | 1,575            | 1,208            | 2,000            | 2,001            |
| Employee Benefits           | 125              | 95               | 164              | 646              |
| Purchased Services          | 1,514,834        | 1,335,618        | 1,428,923        | 2,186,071        |
| Payment to Joint Operations | 217,825          | 298,825          | 243,397          | 278,997          |
| <b>Total</b>                | <b>1,734,359</b> | <b>1,635,744</b> | <b>1,674,484</b> | <b>2,467,715</b> |

**EXPENDITURES BY CATEGORY AND FISCAL YEAR**





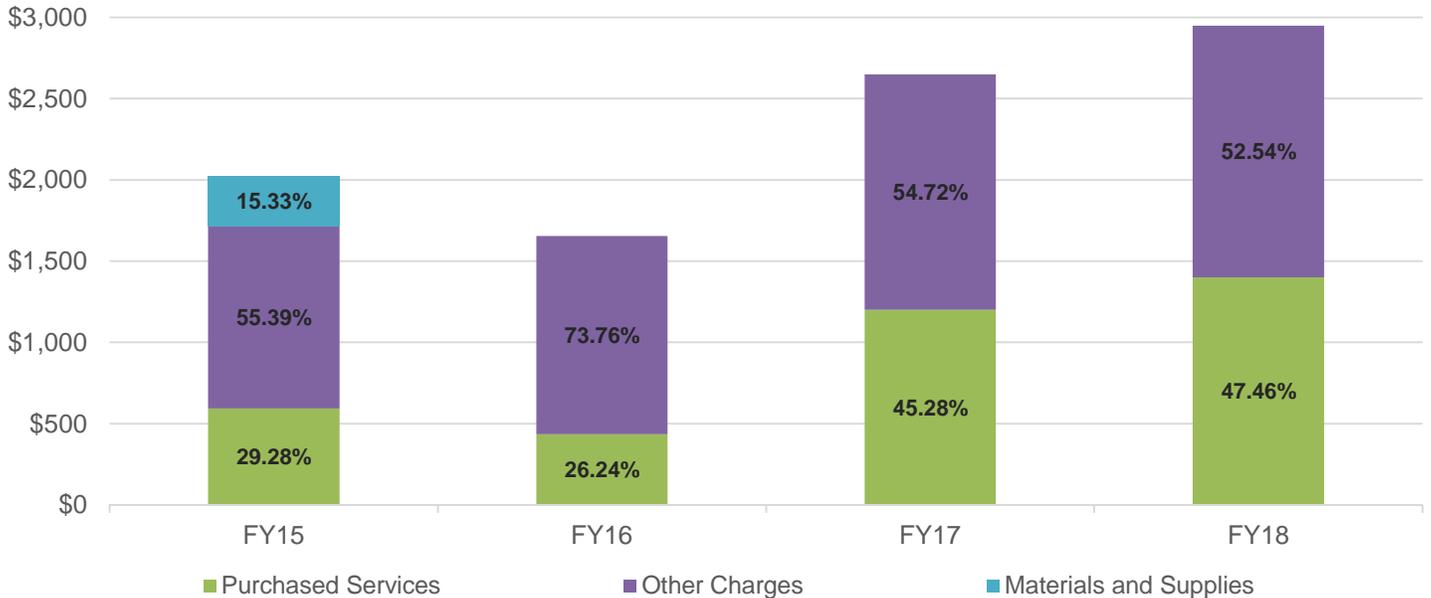
The mission of the Department of Juvenile Justice is to protect the public through a balanced approach of comprehensive services that prevent and reduce juvenile delinquency through partnerships with families, schools, communities, law enforcement and other agencies, while providing the opportunity for delinquent youth to develop into responsible and productive citizens. Probation Officers provide supervision for youth placed on probation and/or parole.

| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 2,022              | 1,654              | 2,650               | 2,950               |
| <b>Total</b>          | <b>2,022</b>       | <b>1,654</b>       | <b>2,650</b>        | <b>2,950</b>        |

| Expenditures           | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|------------------------|--------------------|--------------------|---------------------|---------------------|
| Purchased Services     | 592                | 434                | 1,200               | 1,400               |
| Other Charges          | 1,120              | 1,220              | 1,450               | 1,550               |
| Materials and Supplies | 310                | -                  | -                   | -                   |
| <b>Total</b>           | <b>2,022</b>       | <b>1,654</b>       | <b>2,650</b>        | <b>2,950</b>        |

EXPENDITURES BY CATEGORY AND FISCAL YEAR





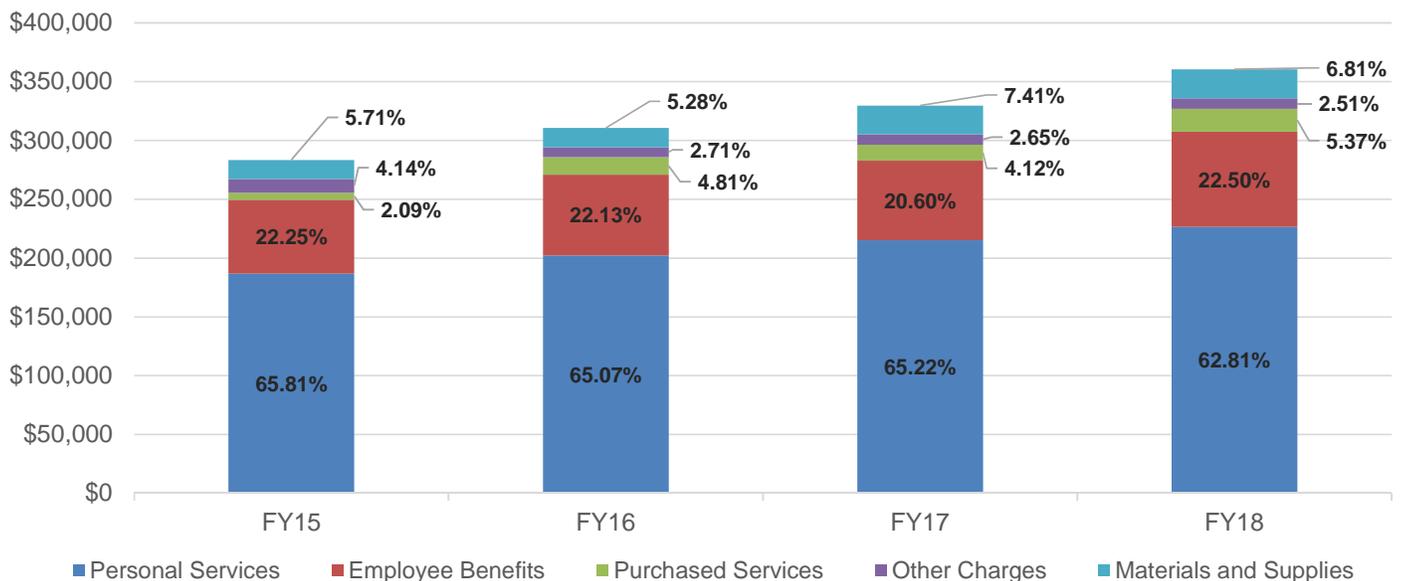
The Department of Building Inspection is mandated by the Commonwealth of Virginia to ensure compliance with the provisions of the Virginia Uniform Statewide Building Code, which prescribes regulations when constructing, replacing, maintaining and changing the use of buildings and structures, to ensure public health, safety, welfare, accessibility, energy and water conservation.

| Revenues                | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-------------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues   | 26,996             | 5,213              | 35,553              | 61,182              |
| Permits, Fees & Charges | 256,618            | 305,565            | 294,300             | 299,370             |
| <b>Total</b>            | <b>283,614</b>     | <b>310,778</b>     | <b>329,853</b>      | <b>360,552</b>      |

| Expenditures           | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|------------------------|--------------------|--------------------|---------------------|---------------------|
| Personal Services      | 186,648            | 202,219            | 215,116             | 226,470             |
| Employee Benefits      | 63,100             | 68,784             | 67,937              | 81,142              |
| Purchased Services     | 5,933              | 14,950             | 13,600              | 19,356              |
| Other Charges          | 11,745             | 8,426              | 8,750               | 9,039               |
| Materials and Supplies | 16,187             | 16,398             | 24,450              | 24,545              |
| <b>Total</b>           | <b>283,614</b>     | <b>310,778</b>     | <b>329,853</b>      | <b>360,552</b>      |

EXPENDITURES BY CATEGORY AND FISCAL YEAR



**Budget Highlights**

- ♦ Due to the increasing work volume, the part-time administrative assistant position was made full-time in FY18.
- ♦ The Department continues to assist contractors and citizens on residential dwellings and commercial projects.
- ♦ The Department continues replacement of street signs (due to storm damage, accidents, etc.), correcting addresses, address verification and assigning new addresses.

**Performance Measures**

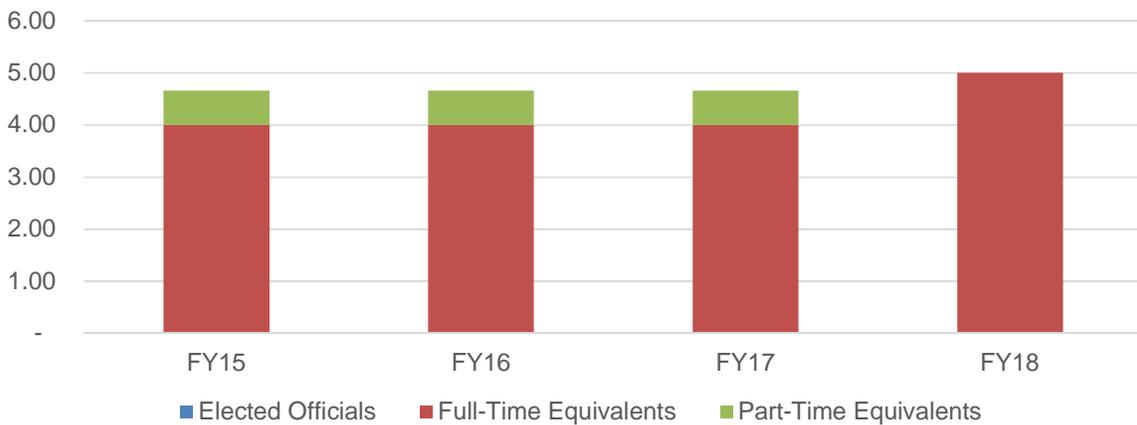
|                                 | FY15 Actuals | FY16 Actuals | FY17 Actuals* | FY18 Projection |
|---------------------------------|--------------|--------------|---------------|-----------------|
| Number of commercial permits    | N/A          | N/A          | 72            | 84              |
| Number of residential permits   | N/A          | N/A          | 341           | 420             |
| Number of inspections conducted | N/A          | N/A          | 2,642         | 3,500           |

\* FY17 Actuals are for July 1, 2016 - December 31, 2016.

**Staffing**

|                       | FY15 Actuals | FY16 Actuals | FY17 Actuals | FY18 Projection |
|-----------------------|--------------|--------------|--------------|-----------------|
| Elected Officials     | -            | -            | -            | -               |
| Full-Time Equivalents | 4.00         | 4.00         | 4.00         | 5.00            |
| Part-Time Equivalents | 0.66         | 0.66         | 0.66         | -               |

**STAFFING LEVELS BY TYPE AND FISCAL YEAR**





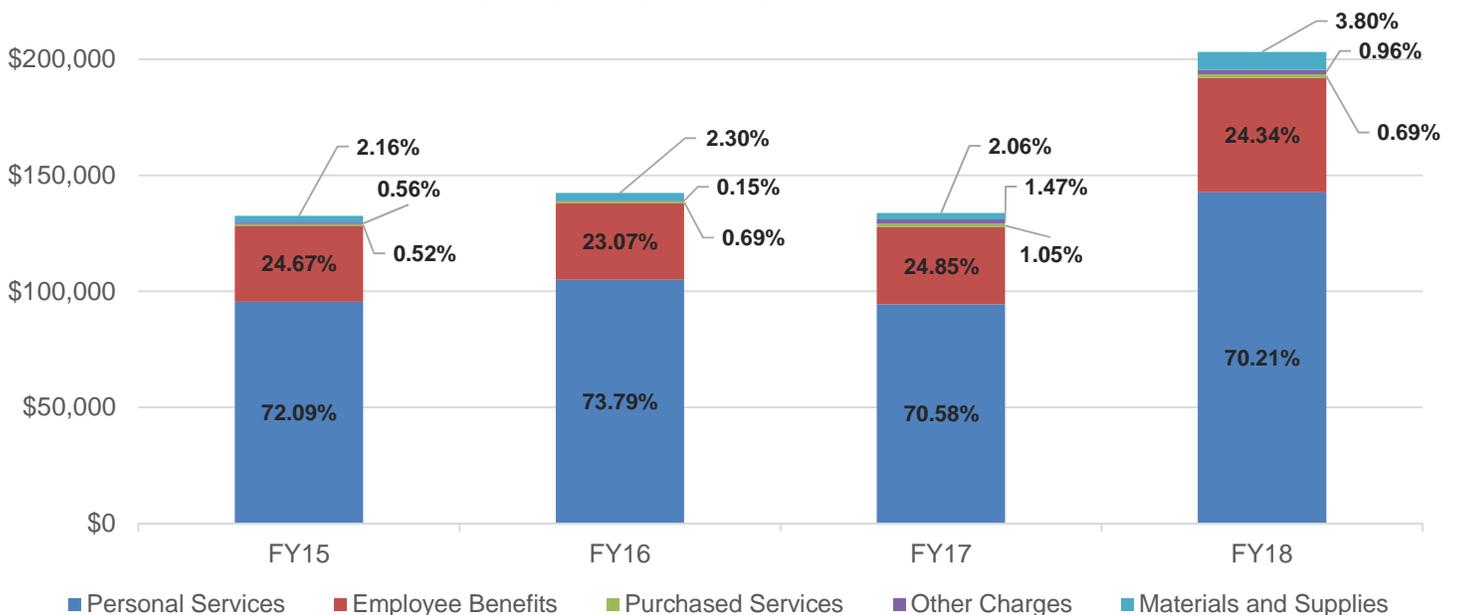
The Animal Control Department responds to incoming calls/complaints concerning various animal issues, such as animal bites, potential animal cruelty/abuse, stray/nuisance animals, barking dogs, animals in distress, sick/injured animals, wild/dangerous animals, animal behavior problems, enforces animal control laws and takes appropriate action on complaints; responds to emergency calls, and works with other law enforcement personnel when needed.

| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 132,528            | 142,367            | 133,779             | 203,187             |
| <b>Total</b>          | <b>132,528</b>     | <b>142,367</b>     | <b>133,779</b>      | <b>203,187</b>      |

**Expenditures**

|                        |                |                |                |                |
|------------------------|----------------|----------------|----------------|----------------|
| Personal Services      | 95,545         | 105,046        | 94,422         | 142,656        |
| Employee Benefits      | 32,690         | 32,838         | 33,247         | 49,451         |
| Purchased Services     | 686            | 983            | 1,400          | 1,400          |
| Other Charges          | 745            | 220            | 1,960          | 1,960          |
| Materials and Supplies | 2,862          | 3,280          | 2,750          | 7,720          |
| <b>Total</b>           | <b>132,528</b> | <b>142,367</b> | <b>133,779</b> | <b>203,187</b> |

**EXPENDITURES BY CATEGORY AND FISCAL YEAR**

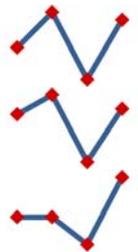


**Budget Highlights**

- ♦ The Sheriff's Office will have a third Animal Control Officer starting on July 1, 2017. The additional position will relieve stress on the patrol division's workload because that division serves as backup support for Animal Control.
- ♦ Occasionally, amendments to the Animal Control budget can be necessary. For example, a seizure of 100 starving animals will cost Orange County more money for veterinary care, food and housing.

**Statistical Category**

|                 | CY15 Actuals | CY16 Actuals | CY17 Actuals* | CY18 Projection |
|-----------------|--------------|--------------|---------------|-----------------|
| Stray Livestock | 157          | 199          | 119           | 190             |
| Dog/Cat Bites   | 48           | 55           | 31            | 50              |
| Stray Cat/Dog   | 199          | 199          | 181           | 225             |

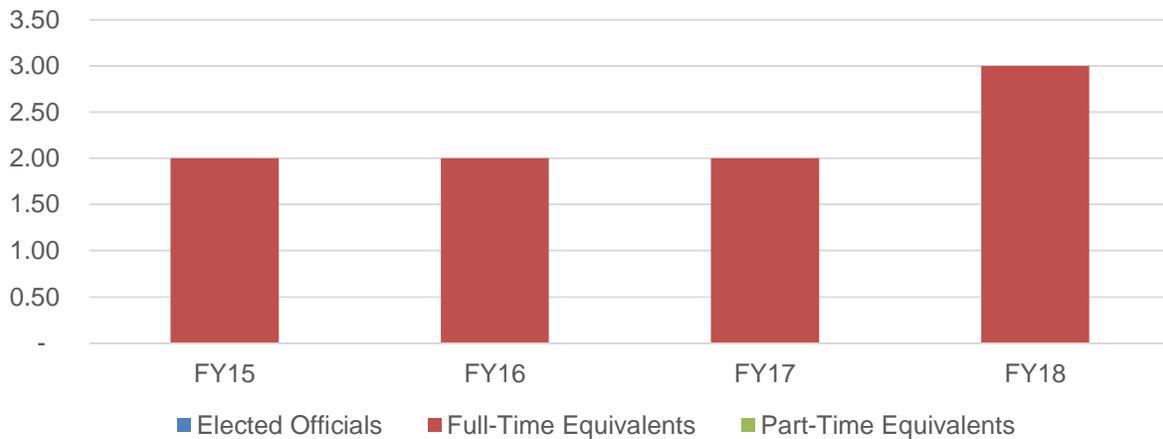


\* CY17 Actuals are for January 1, 2017 - June 27, 2017.

**Staffing**

|                       | FY15 Actuals | FY16 Actuals | FY17 Actuals | FY18 Projection |
|-----------------------|--------------|--------------|--------------|-----------------|
| Elected Officials     | -            | -            | -            | -               |
| Full-Time Equivalents | 2.00         | 2.00         | 2.00         | 3.00            |
| Part-Time Equivalents | -            | -            | -            | -               |

**STAFFING LEVELS BY TYPE AND FISCAL YEAR**



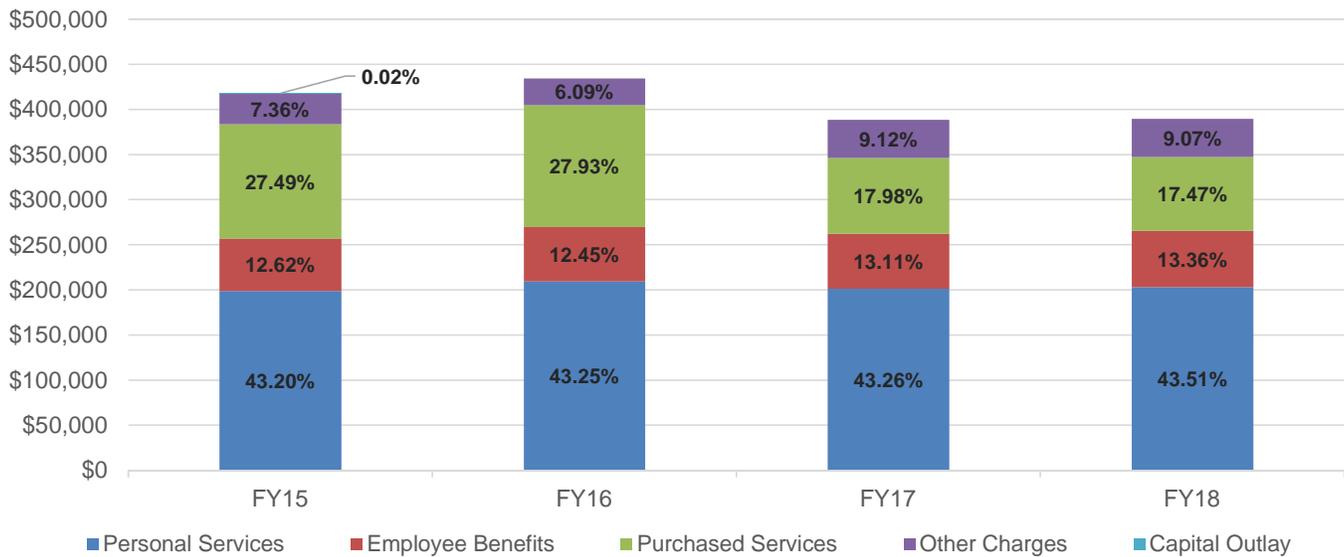


The Orange County Animal Shelter has adopted the mission to protect animals entrusted to their care; find permanent homes for lost and abandoned pets; promote responsible pet ownership and improve the quality of life in Orange County. The Animal Shelter sponsors low cost rabies and distemper vaccination clinics for both dogs and cats in the spring and fall. Their partnership with the Orange County Humane Society allows the shelter to increase animal exposure at various PetSmart locations in the area, adoption events and through the internet.

| Revenues                | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-------------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues   | 367,367            | 395,377            | 428,290             | 429,367             |
| Permits, Fees & Charges | 40,770             | 41,904             | 37,500              | 37,875              |
| Functional Aid: Local   | 51,769             | 46,056             | -                   | -                   |
| Functional Aid: State   | 962                | 1,049              | -                   | -                   |
| <b>Total</b>            | <b>460,868</b>     | <b>484,386</b>     | <b>465,790</b>      | <b>467,242</b>      |

| Expenditures           | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|------------------------|--------------------|--------------------|---------------------|---------------------|
| Personal Services      | 199,073            | 209,473            | 201,490             | 203,295             |
| Employee Benefits      | 58,155             | 60,289             | 61,070              | 62,436              |
| Purchased Services     | 126,682            | 135,278            | 83,740              | 81,650              |
| Other Charges          | 33,907             | 29,488             | 42,490              | 42,361              |
| Materials and Supplies | 42,961             | 49,857             | 77,000              | 77,500              |
| Capital Outlay         | 90                 | -                  | -                   | -                   |
| <b>Total</b>           | <b>460,868</b>     | <b>484,386</b>     | <b>465,790</b>      | <b>467,242</b>      |

EXPENDITURES BY CATEGORY AND FISCAL YEAR



**Budget Highlights**

- In addition to the Adopted Budget, donations are received and appropriated throughout the year that are used to fund an Emergency Vet program.
- The Animal Shelter budget continues to provide continuing education opportunities for its employees.
- The Shelter continues to provide supplies and medical evaluations to ready animals for adoption.

**Performance Measures**

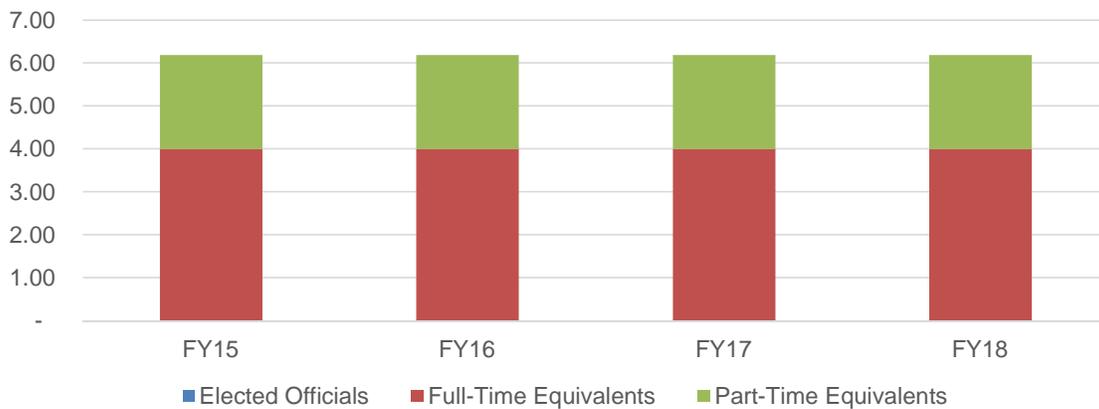
|   | FY15 Actuals | FY16 Actuals | FY17 Actuals* | FY18 Projection |
|---|--------------|--------------|---------------|-----------------|
| Number of animals placed in homes               | N/A          | N/A          | 505           | 500             |
| Number of animals transferred to other agencies | N/A          | N/A          | 115           | 150             |
| In-kind contributions/donations                 | N/A          | N/A          | \$18,329      | \$20,000        |

\* FY17 Actuals are for July 1, 2016 - December 31, 2016.

**Staffing**

|                       | FY15 Actuals | FY16 Actuals | FY17 Actuals | FY18 Projection |
|-----------------------|--------------|--------------|--------------|-----------------|
| Elected Officials     | -            | -            | -            | -               |
| Full-Time Equivalents | 4.00         | 4.00         | 4.00         | 4.00            |
| Part-Time Equivalents | 2.19         | 2.19         | 2.19         | 2.19            |

**STAFFING LEVELS BY TYPE AND FISCAL YEAR**





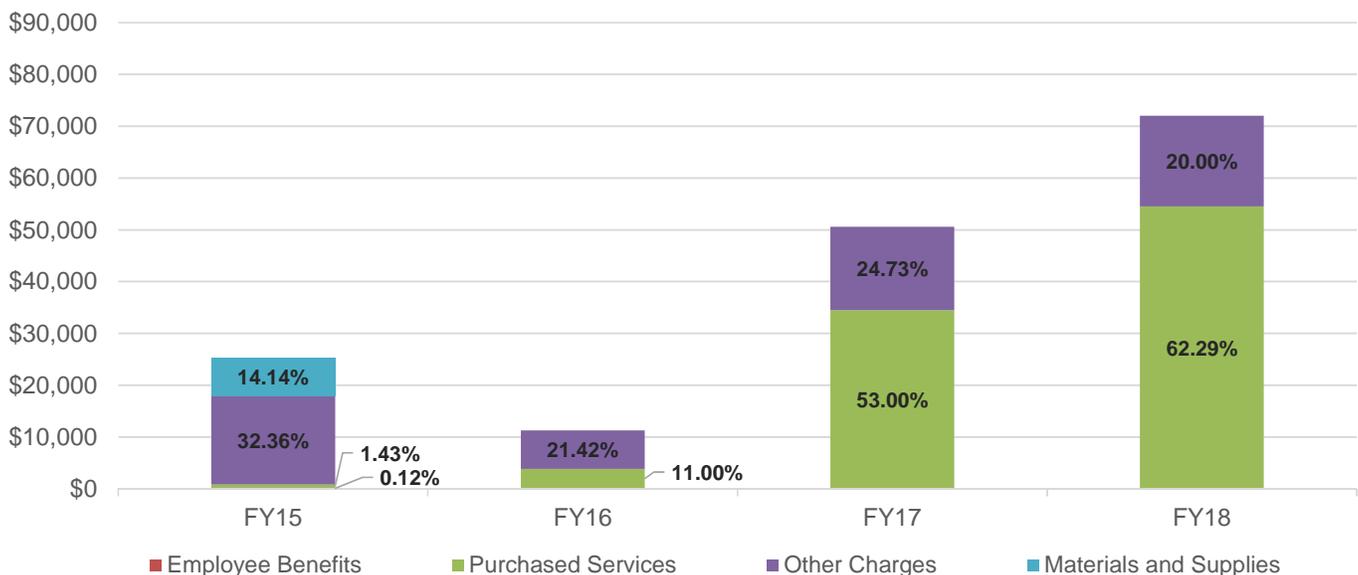
The Orange County Office of Emergency Management is responsible for overall coordination of emergency services for Orange County. This includes coordinating local emergency planning, training, and exercises. The Office of Emergency Management maintains and updates the local Emergency Operations Plan. The office also oversees the readiness of the Emergency Operations Center (EOC) and manages the EOC when in operation. The Office of Emergency Management falls under the Orange County Department of Fire and EMS.

| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 52,548             | 34,772             | 35,100              | 57,200              |
| Functional Aid: State | -                  | -                  | 30,000              | 30,300              |
| <b>Total</b>          | <b>52,548</b>      | <b>34,772</b>      | <b>65,100</b>       | <b>87,500</b>       |

**Expenditures**

|                        |               |               |               |               |
|------------------------|---------------|---------------|---------------|---------------|
| Employee Benefits      | 63            | -             | -             | -             |
| Purchased Services     | 750           | 3,826         | 34,500        | 54,500        |
| Other Charges          | 17,003        | 7,447         | 16,100        | 17,500        |
| Materials and Supplies | 27,302        | 23,500        | 14,500        | 15,500        |
| Materials and Supplies | 7,430         | -             | -             | -             |
| <b>Total</b>           | <b>52,548</b> | <b>34,772</b> | <b>65,100</b> | <b>87,500</b> |

**EXPENDITURES BY CATEGORY AND FISCAL YEAR**



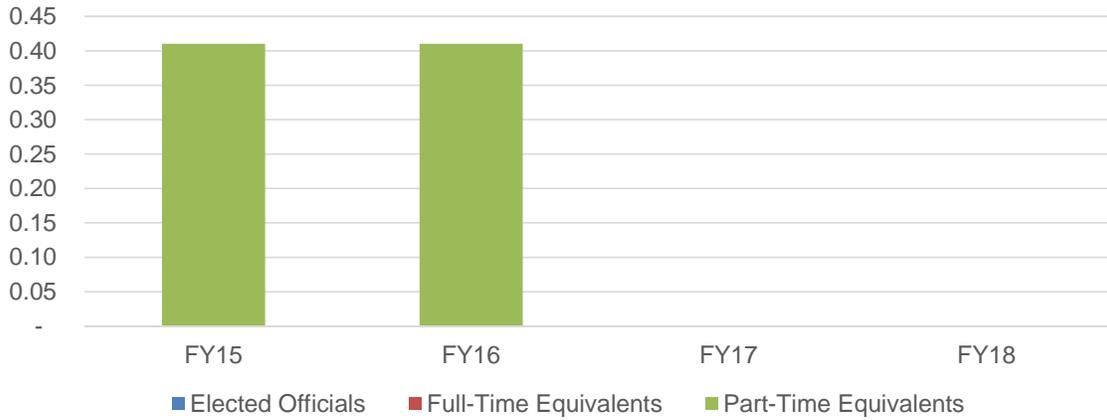
**Budget Highlights**

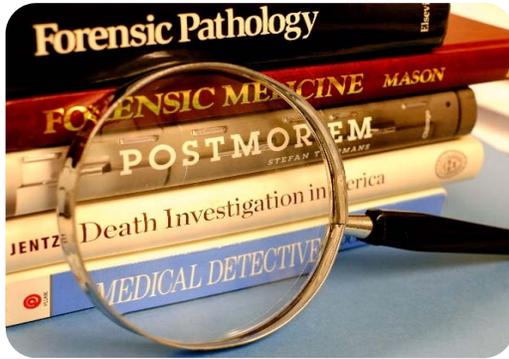
- ♦ The FY17 budget funded the purchase of First Pass Software to compliment the First Watch software currently being used.
- ♦ The budget provides funding for emergency management training and exercises.
- ♦ The department conducts Continuity of Operations Plan (COOP) exercises for County departments.
- ♦ The department hosted active shooter training for all County first responders during FY17.

**Staffing**

|                       | <b>FY15<br/>Actuals</b> | <b>FY16<br/>Actuals</b> | <b>FY17<br/>Actuals</b> | <b>FY18<br/>Projection</b> |
|-----------------------|-------------------------|-------------------------|-------------------------|----------------------------|
| Elected Officials     | -                       | -                       | -                       | -                          |
| Full-Time Equivalents | -                       | -                       | -                       | -                          |
| Part-Time Equivalents | 0.41                    | 0.41                    | -                       | -                          |

**STAFFING LEVELS BY TYPE AND FISCAL YEAR**



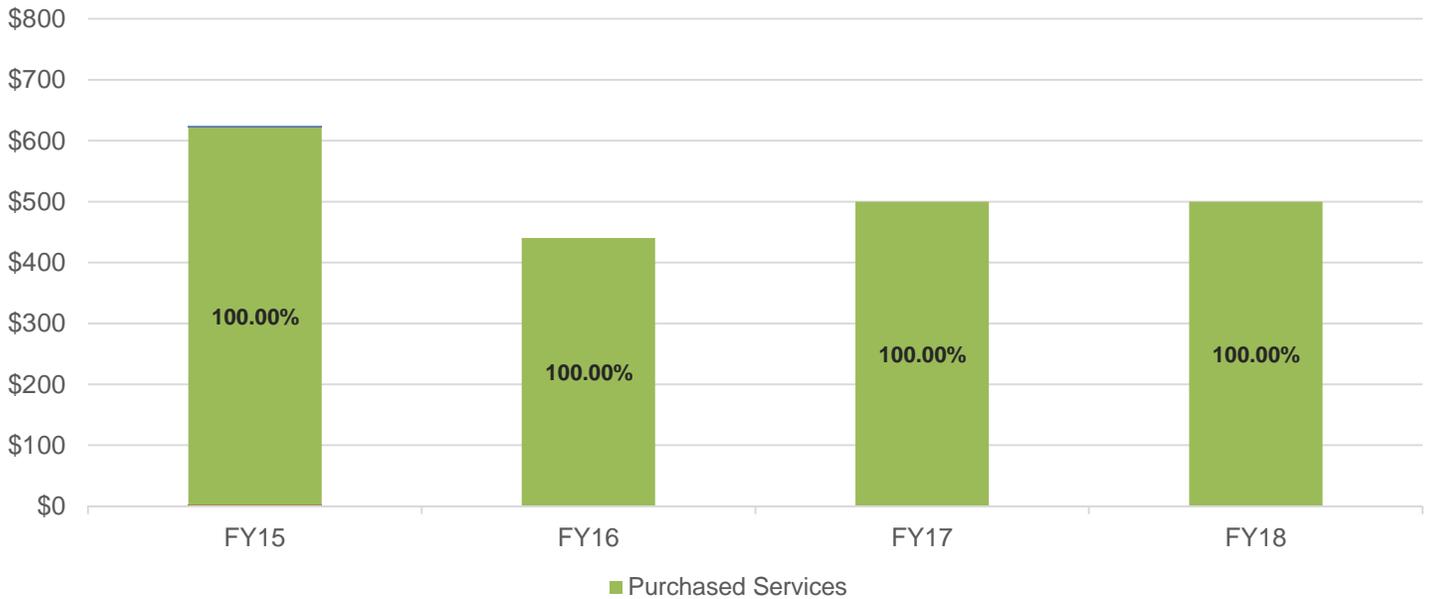


The Medical Examiner is required to provide a medical assessment for any deaths deemed to be suspicious. This service is provided by the State and is partially reimbursable.

| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 620                | 440                | 500                 | 500                 |
| <b>Total</b>          | <b>620</b>         | <b>440</b>         | <b>500</b>          | <b>500</b>          |

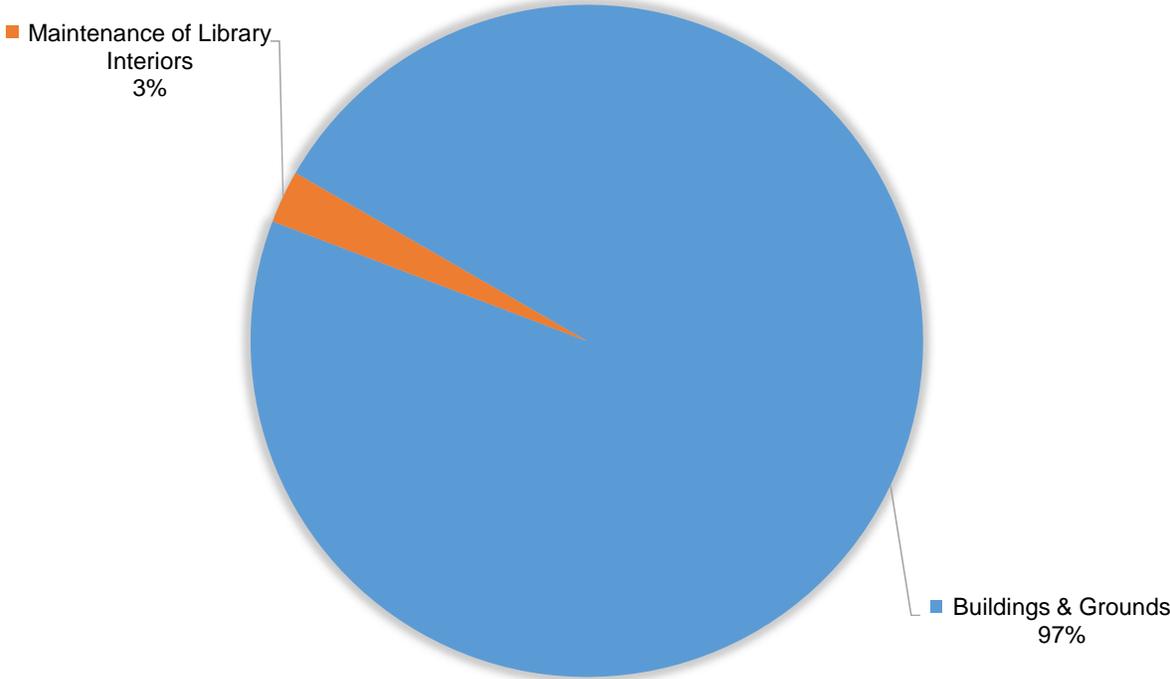
| Expenditures       | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|--------------------|--------------------|--------------------|---------------------|---------------------|
| Purchased Services | 620                | 440                | 500                 | 500                 |
| <b>Total</b>       | <b>620</b>         | <b>440</b>         | <b>500</b>          | <b>500</b>          |

EXPENDITURES BY CATEGORY AND FISCAL YEAR



# PUBLIC WORKS

## EXPENDITURE PERCENTAGES BY COST CENTER



**\$950,004**

| Cost Center                      | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget | % Change FY17 - FY18 |
|----------------------------------|--------------------|--------------------|---------------------|---------------------|----------------------|
| Buildings & Grounds              | 835,473            | 813,924            | 918,007             | 925,819             | 0.84%                |
| Maintenance of Library Interiors | -                  | -                  | -                   | 24,185              | 100.00%              |
| <b>Totals</b>                    | <b>835,473</b>     | <b>813,924</b>     | <b>918,007</b>      | <b>950,004</b>      | <b>3.37%</b>         |



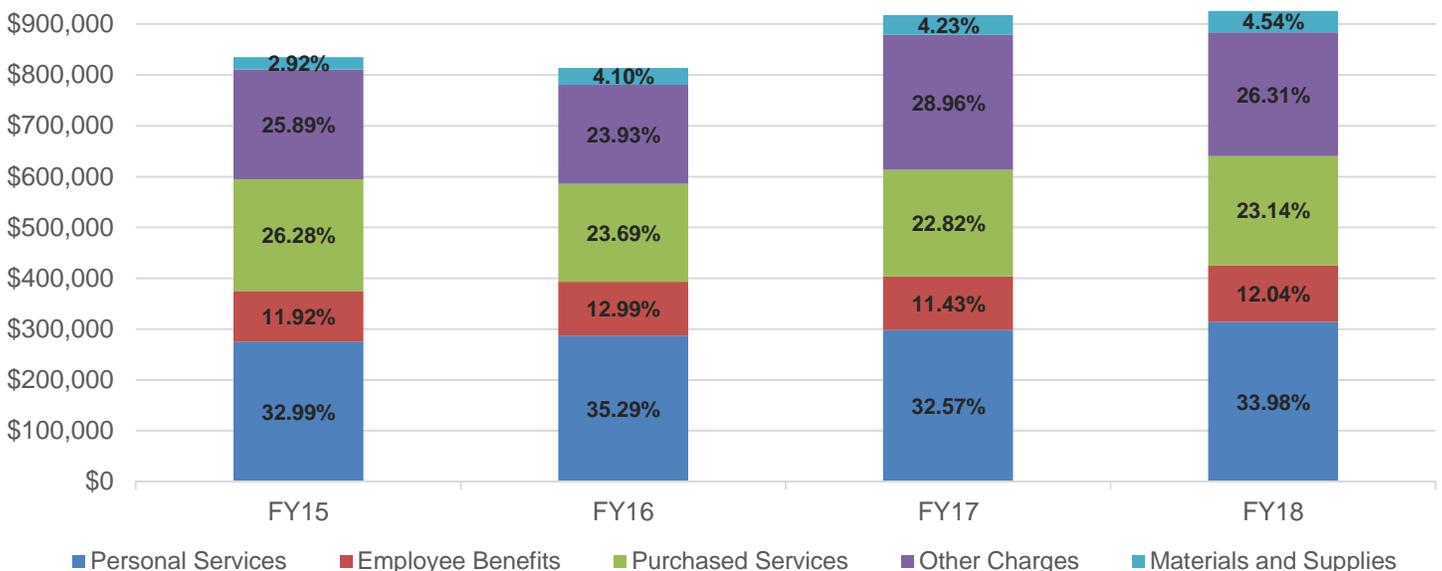
Maintenance of Buildings and Grounds is managed by the Department of Public Works (DPW). This department is comprised of two divisions, providing maintenance of general government building and grounds and custodial services. In addition, DPW provides management responsibilities of general government capital projects.

| Revenues                | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-------------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues   | 823,550            | 802,120            | 905,007             | 925,819             |
| Permits, Fees & Charges | 11,925             | 11,804             | 13,000              | -                   |
| <b>Total</b>            | <b>835,475</b>     | <b>813,924</b>     | <b>918,007</b>      | <b>925,819</b>      |

**Expenditures**

|                        |                |                |                |                |
|------------------------|----------------|----------------|----------------|----------------|
| Personal Services      | 275,641        | 287,239        | 298,961        | 314,589        |
| Employee Benefits      | 99,571         | 105,702        | 104,931        | 111,429        |
| Purchased Services     | 219,523        | 192,835        | 209,500        | 214,226        |
| Other Charges          | 216,321        | 194,743        | 265,825        | 243,575        |
| Materials and Supplies | 24,419         | 33,405         | 38,790         | 42,000         |
| <b>Total</b>           | <b>835,475</b> | <b>813,924</b> | <b>918,007</b> | <b>925,819</b> |

**EXPENDITURES BY CATEGORY AND FISCAL YEAR**



**Budget Highlights**

- ♦ The Buildings & Grounds Supervisor position was upgraded to Assistant Public Works Director for FY18.
- ♦ The FY18 budget includes additional funding to provide uniforms for employees of the department.

**Performance Measures**

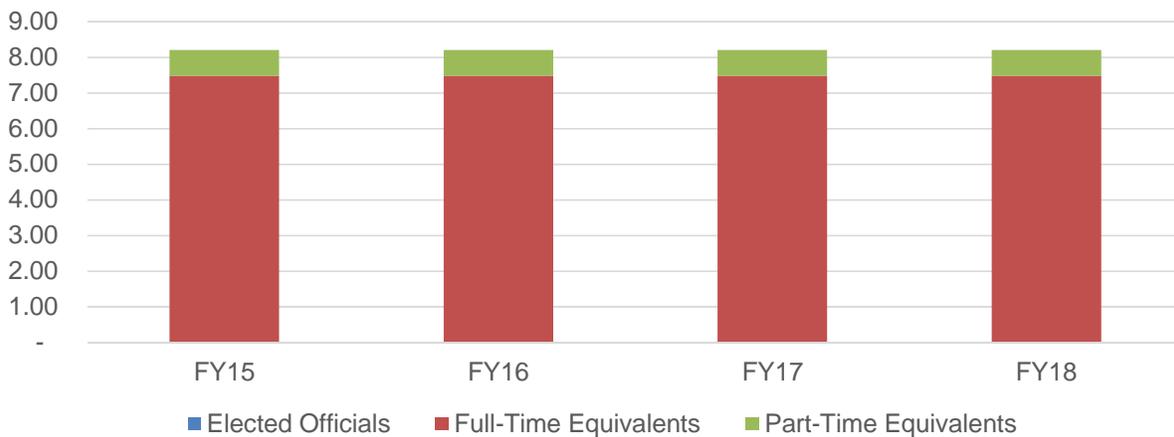
|                           | FY15 Actuals | FY16 Actuals | FY17 Actuals* | FY18 Projection |
|---------------------------|--------------|--------------|---------------|-----------------|
| Energy Costs              | N/A          | N/A          | \$77,200      | \$191,350       |
| Number of Service Tickets | N/A          | N/A          | 305           | 1,000           |
| Number of Projects        | N/A          | N/A          | 6             | 10              |

\* FY17 Actuals are for July 1, 2016 - December 31, 2016.

**Staffing**

|                       | FY15 Actuals | FY16 Actuals | FY17 Actuals | FY18 Projection |
|-----------------------|--------------|--------------|--------------|-----------------|
| Elected Officials     | -            | -            | -            | -               |
| Full-Time Equivalents | 7.48         | 7.48         | 7.48         | 7.48            |
| Part-Time Equivalents | 0.72         | 0.72         | 0.72         | 0.72            |

**STAFFING LEVELS BY TYPE AND FISCAL YEAR**





This department is part of the Buildings and Grounds maintenance function and is managed by the Library Director in consultation with the Public Works department. These funds will provide for the maintenance and upkeep of the three (3) county library interiors.

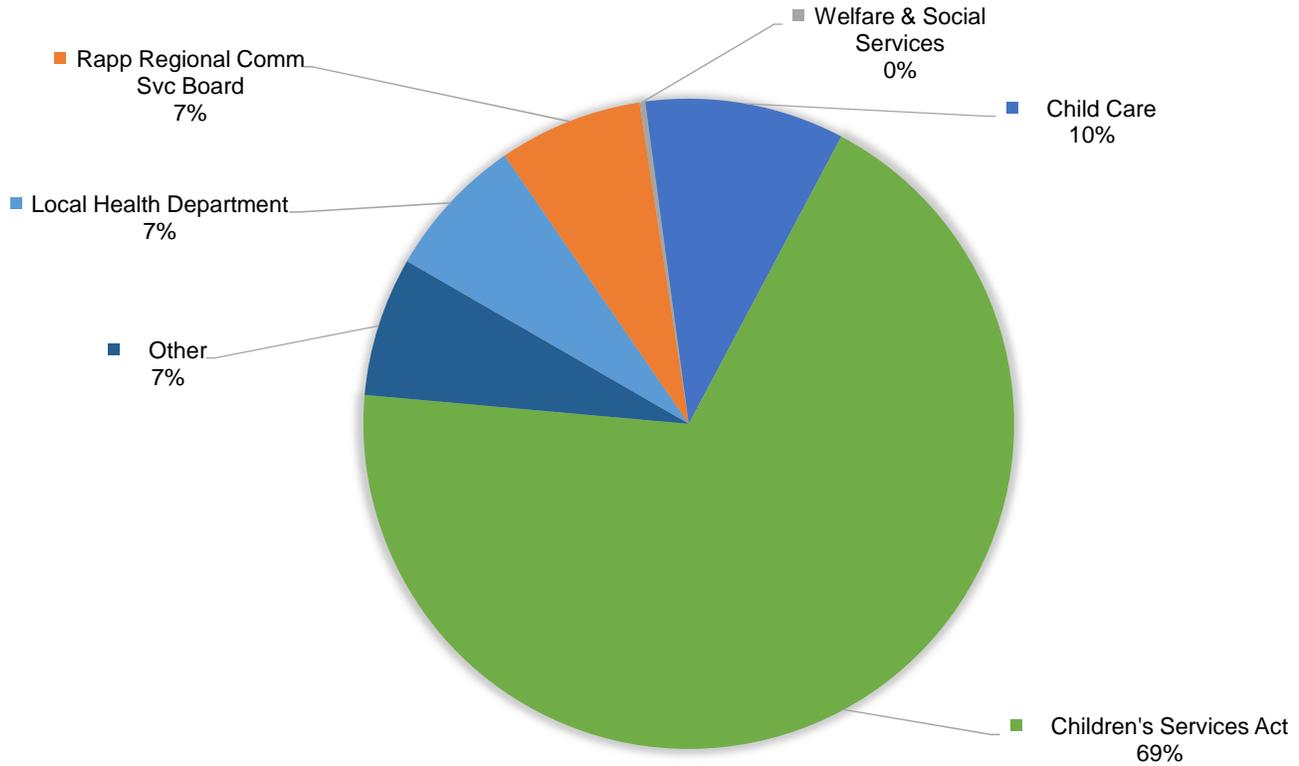
| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | -                  | -                  | -                   | 24,185              |
| <b>Total</b>          | <b>-</b>           | <b>-</b>           | <b>-</b>            | <b>24,185</b>       |
| <b>Expenditures</b>   |                    |                    |                     |                     |
| Other Charges         | -                  | -                  | -                   | 24,185              |
| <b>Total</b>          | <b>-</b>           | <b>-</b>           | <b>-</b>            | <b>24,185</b>       |

EXPENDITURES BY CATEGORY AND FISCAL YEAR



# Health and Welfare

## EXPENDITURE PERCENTAGES BY COST CENTER



**\$3,473,794**

| Cost Center                  | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget | % Change FY17 - FY18 |
|------------------------------|--------------------|--------------------|---------------------|---------------------|----------------------|
| Local Health Department      | 246,962            | 246,962            | 246,962             | 246,962             | 0.00%                |
| Rapp Regional Comm Svc Board | 198,454            | 198,454            | 213,113             | 247,956             | 14.05%               |
| Welfare & Social Services    | 3,387              | 8,232              | 9,885               | 9,885               | 0.00%                |
| <b>Office on Youth:</b>      |                    |                    |                     |                     |                      |
| Child Care                   | 267,171            | 336,859            | 332,297             | 343,932             | 3.38%                |
| Children's Services Act      | 1,905,818          | 2,102,458          | 1,962,955           | 2,384,765           | 17.69%               |
| Other                        | 247,331            | 258,747            | 237,425             | 240,294             | 0.00%                |
| <b>Totals</b>                | <b>2,869,123</b>   | <b>3,151,712</b>   | <b>3,002,637</b>    | <b>3,473,794</b>    | <b>13.56%</b>        |



**Public Health**  
Prevent. Promote. Protect

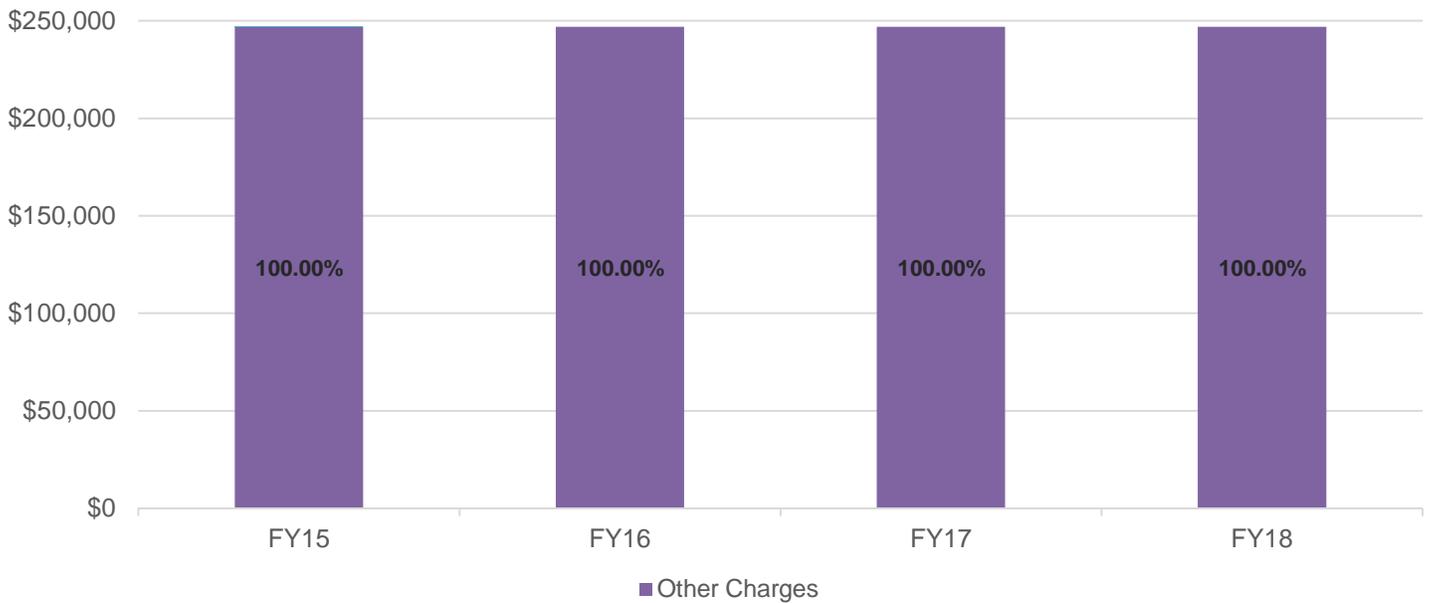
The mission of the Orange County Health Department is to attain optimal health for the people of Orange County through disease prevention, environmental safeguards and health promotion.

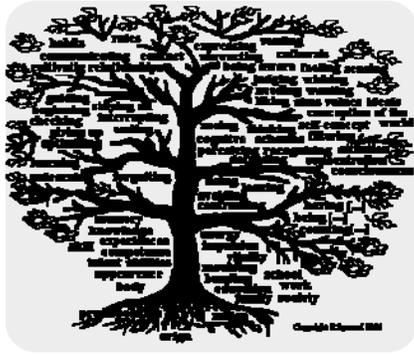
| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 246,962            | 246,962            | 246,962             | 246,962             |
| <b>Total</b>          | <b>246,962</b>     | <b>246,962</b>     | <b>246,962</b>      | <b>246,962</b>      |

| Expenditures  | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|---------------|--------------------|--------------------|---------------------|---------------------|
| Other Charges | 246,962            | 246,962            | 246,962             | 246,962             |
| <b>Total</b>  | <b>246,962</b>     | <b>246,962</b>     | <b>246,962</b>      | <b>246,962</b>      |

**EXPENDITURES BY CATEGORY AND FISCAL YEAR**





The Rappahannock-Rapidan Community Services Board and Area Agency on Aging provides services to individuals of all ages with disabilities related to mental illness, mental retardation, and substance abuse. The agency also operates an array of services for senior citizens in the area from advocacy to meals programs and senior centers.

| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 198,454            | 198,454            | 213,113             | 247,956             |
| <b>Total</b>          | <b>198,454</b>     | <b>198,454</b>     | <b>213,113</b>      | <b>247,956</b>      |

| Expenditures  | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|---------------|--------------------|--------------------|---------------------|---------------------|
| Other Charges | 198,454            | 198,454            | 213,113             | 247,956             |
| <b>Total</b>  | <b>198,454</b>     | <b>198,454</b>     | <b>213,113</b>      | <b>247,956</b>      |

EXPENDITURES BY CATEGORY AND FISCAL YEAR





The Welfare and Social Services Board department provides support for the Social Services Board, State/Local Hospitalization Program and Welfare Funeral Supplements. The State/Local Hospitalization Program is a cooperative effort between the state and local governments that is designed to provide coverage for inpatient and outpatient hospital care, care in approved ambulatory surgical centers and care provided in local health departments.

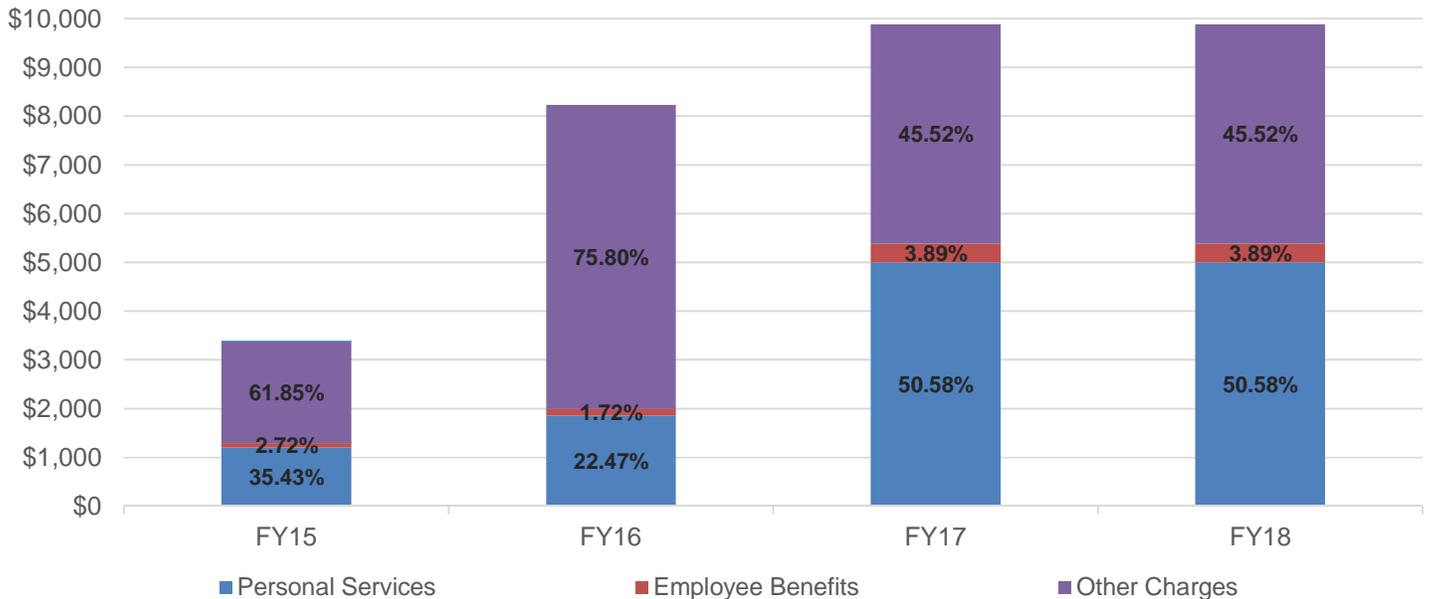
Social Services and the Orange County Board of Supervisors share the costs associated with funeral arrangements as well as related funeral expenses for those clients who have applied for assistance from Social Services. The Social Services Board is the liaison between the Social Services Department and any special group as requested.

| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 3,387              | 8,232              | 9,885               | 9,885               |
| <b>Total</b>          | <b>3,387</b>       | <b>8,232</b>       | <b>9,885</b>        | <b>9,885</b>        |

| Expenditures      | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-------------------|--------------------|--------------------|---------------------|---------------------|
| Personal Services | 1,200              | 1,850              | 5,000               | 5,000               |
| Employee Benefits | 92                 | 142                | 385                 | 385                 |
| Other Charges     | 2,095              | 6,240              | 4,500               | 4,500               |
| <b>Total</b>      | <b>3,387</b>       | <b>8,232</b>       | <b>9,885</b>        | <b>9,885</b>        |

EXPENDITURES BY CATEGORY AND FISCAL YEAR



## Office on Youth



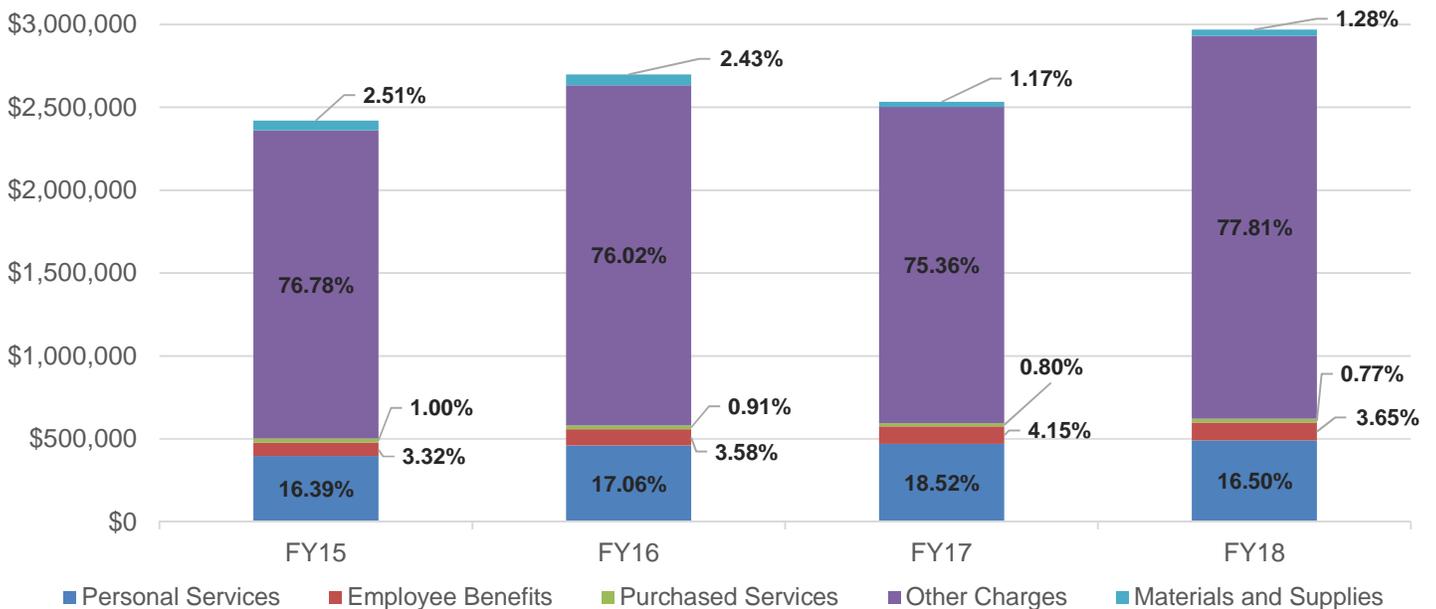
The Office on Youth has many programs and responsibilities. These include, but are not limited to: School-Age Child Care; Children's Services Act Pool; Children's Services Act Administration, Virginia Juvenile Community Crime Control Act; Office on Youth Administration; Office on Youth Programs; Youth Substance Abuse Programs; Strengthening Families Program; Parent Training Programs; Breakfast Buddies Program and Project Excel.

| Revenues                | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-------------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues   | 980,173            | 1,226,337          | 1,102,374           | 1,324,874           |
| Permits, Fees & Charges | 291,527            | 344,172            | 339,474             | 351,476             |
| Functional Aid: Local   | 20,660             | 34,782             | 20,250              | 20,000              |
| Functional Aid: State   | 1,127,960          | 1,092,773          | 1,070,579           | 1,272,641           |
| <b>Total</b>            | <b>2,420,320</b>   | <b>2,698,064</b>   | <b>2,532,677</b>    | <b>2,968,991</b>    |

### Expenditures

|                        |                  |                  |                  |                  |
|------------------------|------------------|------------------|------------------|------------------|
| Personal Services      | 396,592          | 460,193          | 469,075          | 489,842          |
| Employee Benefits      | 80,433           | 96,638           | 105,174          | 108,294          |
| Purchased Services     | 24,305           | 24,439           | 20,189           | 22,724           |
| Other Charges          | 1,858,228        | 2,051,163        | 1,908,649        | 2,310,237        |
| Materials and Supplies | 60,762           | 65,632           | 29,590           | 37,894           |
| <b>Total</b>           | <b>2,420,320</b> | <b>2,698,064</b> | <b>2,532,677</b> | <b>2,968,991</b> |

### EXPENDITURES BY CATEGORY AND FISCAL YEAR



## Budget Highlights

- ♦ The Department continues to explore youth and family activities including a movie night series. It also operates the Strengthening Families program as well as Child Abuse Prevention Month activities.
- ♦ The department continues to raise funds annually for Michael's Gift to help families in need provide enrichment activities for their children.
- ♦ The department plans and organizes the annual After-Prom Celebration for OCHS Juniors, Seniors, and their dates.

## Performance Measures

|   | FY15 Actuals | FY16 Actuals | FY17 Actuals* | FY18 Projection |   |
|---|--------------|--------------|---------------|-----------------|---|
| Number of children served in our school-age child care programs               | N/A          | N/A          | 277           | 275             |    |
| Children's Services Act- Number of children served                            | N/A          | N/A          | 129           | N/A             |    |
| Virginia Foundation for Health Youth (VFHY) SFP Families Enrolled/Graduated   | N/A          | N/A          | 14            | 12              |    |
| Virginia Foundation for Healthy Youth (VFHY) SFP Children Enrolled            | N/A          | N/A          | 20            | 20              |    |
| Virginia Foundation for Healthy Youth (VFHY) SFP Children Graduated           | N/A          | N/A          | 19            | 20              |   |
| Virginia Foundation for Healthy Youth (VFHY) SFP Parents/Caregivers Enrolled  | N/A          | N/A          | 20            | 12              |  |
| Virginia Foundation for Healthy Youth SFP Parents/Caregivers Graduated        | N/A          | N/A          | 20            | 12              |  |
| Number of Youth served with Virginia Foundation for Healthy Youth Programming | N/A          | N/A          | 189           | 65              |  |
| Number of Virginia Foundation for Healthy Youth Program Sessions Offered      | N/A          | N/A          | 137           | 128             |  |
| Parent Training: Programs Held  | N/A          | N/A          | 4             | 0               |  |
| Parent Training: Program Attendees  | N/A          | N/A          | 74            | 40              |  |
| Parent Training: Upcoming Programs  | N/A          | N/A          | 0             | 4               |  |
| Number of Public Events/Activities Provided by OOOY Programming               | N/A          | N/A          | 8             | 10              |  |
| Number of Public Relations Events attended by OOOY Programming                | N/A          | N/A          | 11            | 10              |  |
| Number of Juveniles Served under the VJCCCA Grant                             | N/A          | N/A          | 40            | 40              |  |
| Number of Volunteer Hours Completed by OOOY Volunteers                        | N/A          | N/A          | 1,256         | 1,500           |  |

\* FY17 Actuals are for July 1, 2016 - December 31, 2016.

Staffing

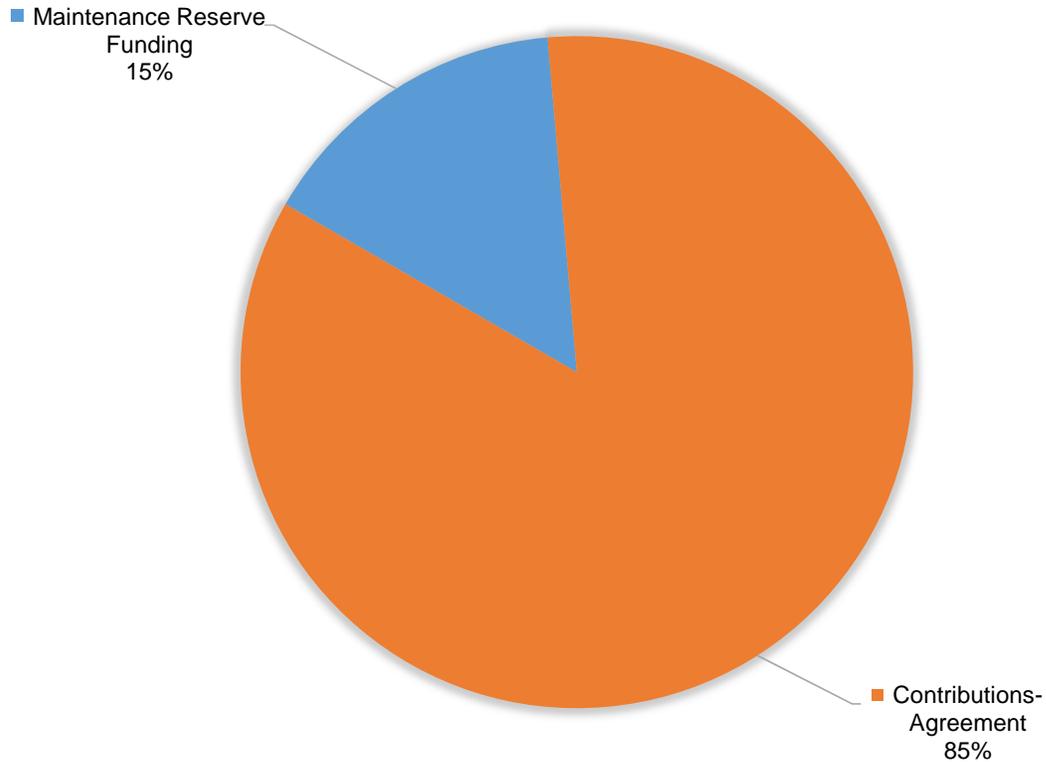
|                       | FY15<br>Actuals | FY16<br>Actuals | FY17<br>Actuals | FY18<br>Projection |
|-----------------------|-----------------|-----------------|-----------------|--------------------|
| Elected Officials     | -               | -               | -               | -                  |
| Full-Time Equivalents | 4.00            | 5.00            | 6.00            | 6.00               |
| Part-Time Equivalents | 6.87            | 6.95            | 6.95            | 6.95               |

STAFFING LEVELS BY TYPE AND FISCAL YEAR



# EDUCATION\*

## EXPENDITURE PERCENTAGES BY COST CENTER



**\$10,296**

| Cost Center                        | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget | % Change FY17 - FY18 |
|------------------------------------|--------------------|--------------------|---------------------|---------------------|----------------------|
| <b>Germanna Community College:</b> |                    |                    |                     |                     |                      |
| Maintenance Reserve Funding        | 1,171              | 1,417              | 1,431               | 1,574               | 9.09%                |
| Contributions- Agreement           | 9,214              | 9,056              | 8,875               | 8,722               | -1.75%               |
| <b>Totals</b>                      | <b>10,385</b>      | <b>10,473</b>      | <b>10,306</b>       | <b>10,296</b>       | <b>-0.10%</b>        |

\* This section does not include the local contribution to Orange County Public Schools. For that information please see 'Non-Departmental' function within the General Fund, and the Component Unit section of this report for the Orange County Public Schools Budget



Germanna Community College is an essential partner to economic development and workforce efforts in Orange County. Germanna Community College participates in continued evaluation of the needs of local employers through programs, which identifies gaps between job requirements and the skills of present or future employees. The College also prepares its students to be contributing members of the regional workforce.

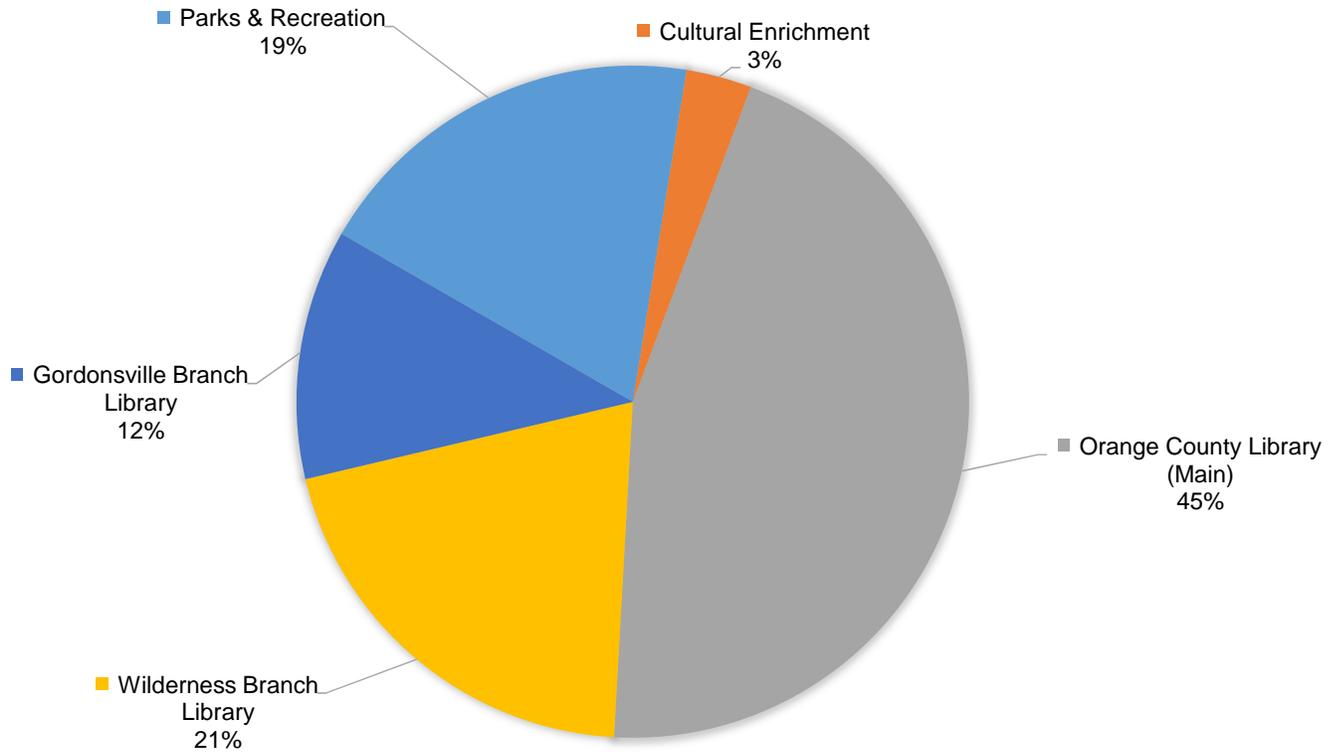
|                       | FY15<br>Actual<br>Amount | FY16<br>Actual<br>Amount | FY17<br>Adopted<br>Budget | FY18<br>Adopted<br>Budget |
|-----------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| <b>Revenues</b>       |                          |                          |                           |                           |
| Undesignated Revenues | 10,385                   | 10,473                   | 10,306                    | 10,296                    |
| <b>Total</b>          | <b>10,385</b>            | <b>10,473</b>            | <b>10,306</b>             | <b>10,296</b>             |
| <b>Expenditures</b>   |                          |                          |                           |                           |
| Other Charges         | 10,385                   | 10,473                   | 10,306                    | 10,296                    |
| <b>Total</b>          | <b>10,385</b>            | <b>10,473</b>            | <b>10,306</b>             | <b>10,296</b>             |

EXPENDITURES BY CATEGORY AND FISCAL YEAR



# PARKS, RECREATION AND CULTURE

## EXPENDITURE PERCENTAGES BY COST CENTER



**\$1,314,499**

| Cost Center                  | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget | % Change FY17 - FY18 |
|------------------------------|--------------------|--------------------|---------------------|---------------------|----------------------|
| Parks & Recreation           | 199,373            | 235,722            | 246,288             | 252,758             | 2.56%                |
| Cultural Enrichment          | 68,711             | 41,500             | 41,500              | 41,500              | 0.00%                |
| Orange County Library (Main) | 565,408            | 591,540            | 567,585             | 593,785             | 4.41%                |
| Wilderness Branch Library    | 261,255            | 268,137            | 259,707             | 268,360             | 3.22%                |
| Gordonsville Branch Library  | 149,729            | 154,055            | 156,577             | 158,096             | 0.96%                |
| <b>Totals</b>                | <b>1,244,476</b>   | <b>1,290,955</b>   | <b>1,271,657</b>    | <b>1,314,499</b>    | <b>3.26%</b>         |



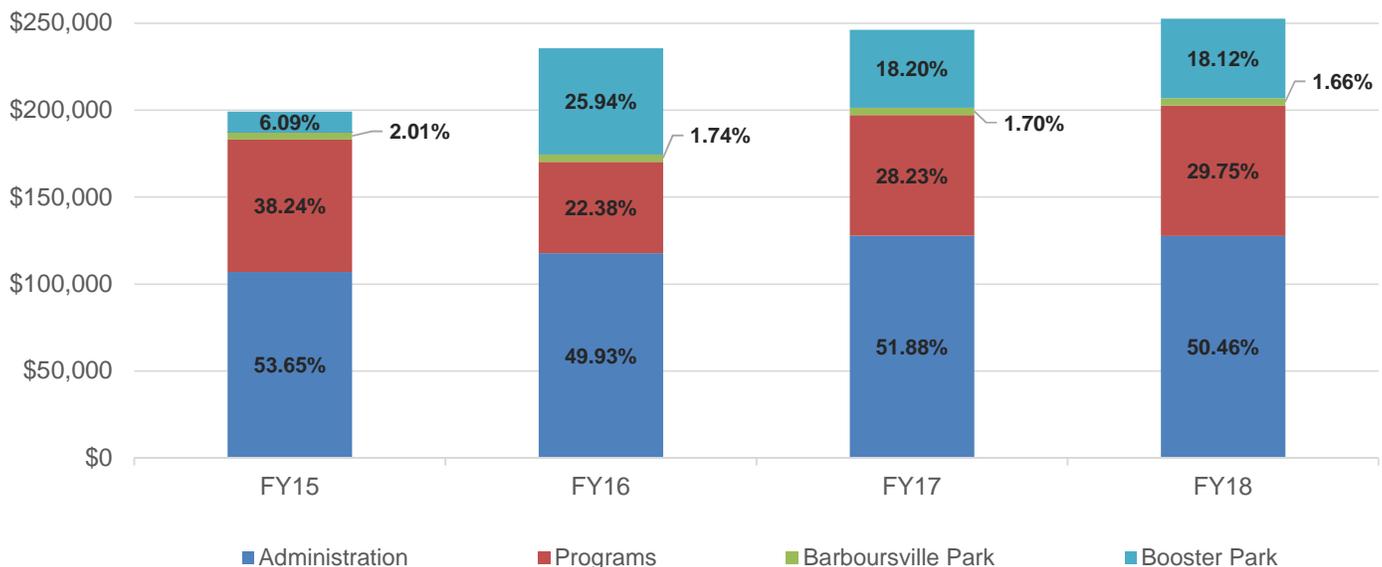
The Parks and Recreation Department is responsible for the specific development and implementation of recreational programs for the citizens of Orange County. Orange County Parks and Recreation provides a wide variety of organized recreational activities for all ages (Youth, Adult, 50 & Wiser) Activities include: athletic programs, educational classes, recreational camps/clinics, contract classes, discount theme park/movie tickets, and special events. OCPR also manages the Barbourville Community Park which includes a ball field, basketball court, playground, concession stand, picnic shelter, and 1/3 mile walking trail.

The Parks and Recreation Department was reorganized during fiscal year 2009 and 2010. In fiscal year 2013, a full time Parks and Recreation Director was added and a part time Program Supervisor was added.

| Revenues                | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-------------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues   | 110,421            | 174,217            | 169,438             | 170,158             |
| Permits, Fees & Charges | 88,952             | 61,505             | 76,850              | 82,600              |
| <b>Total</b>            | <b>199,373</b>     | <b>235,722</b>     | <b>246,288</b>      | <b>252,758</b>      |

| Expenditures      | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-------------------|--------------------|--------------------|---------------------|---------------------|
| Administration    | 106,973            | 117,693            | 127,769             | 127,554             |
| Programs          | 76,249             | 52,766             | 69,516              | 75,191              |
| Barbourville Park | 4,007              | 4,111              | 4,188               | 4,207               |
| Booster Park      | 12,144             | 61,152             | 44,815              | 45,806              |
| <b>Total</b>      | <b>199,373</b>     | <b>235,722</b>     | <b>246,288</b>      | <b>252,758</b>      |

EXPENDITURES BY CATEGORY AND FISCAL YEAR



**Budget Highlights**

- ♦ The annual budget supplies the funding of all program supplies -
- ♦ The department coordinates a number of courses each year including Gymnastics, Wrestling, and Enrichment classes.
- ♦ The budget includes continued funding for the annual Playin' in the Park, a July 4th celebration.
- ♦ The department is responsible for all park operations including supplies, scheduling and maintenance.

**Performance Measures**

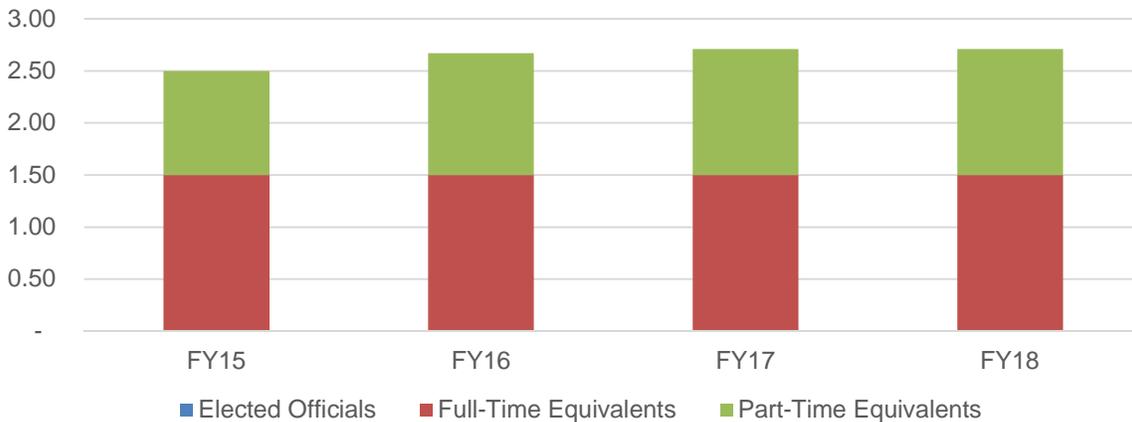
|   | FY15 Actuals | FY16 Actuals | FY17 Actuals* | FY18 Projection |  |
|---|--------------|--------------|---------------|-----------------|--|
| Programs: Youth; Adult; Seniors   | N/A          | N/A          | 20            | 40              |  |
| Participants: Programs: Discount Tickets; Special Events                      | N/A          | N/A          | 6,433         | 8,000           |  |
| Park Use: Barbourville Park- Rentals, Leagues; Booster Park- Rentals, Leagues | N/A          | N/A          | 23            | 50              |  |
| Registration type: Walk in, Drop box, Mail, Phone, Fax, Scan/email            | N/A          | N/A          | 208           | 420             |  |
| Hours worked by CVJR workforce: Barbourville Park; Booster Park               | N/A          | N/A          | 296           | 600             |  |

\* FY17 Actuals are for July 1, 2016 - December 31, 2016.

**Staffing**

|                       | FY15 Actuals | FY16 Actuals | FY17 Actuals | FY18 Projection |
|-----------------------|--------------|--------------|--------------|-----------------|
| Elected Officials     | -            | -            | -            | -               |
| Full-Time Equivalents | 1.50         | 1.50         | 1.50         | 1.50            |
| Part-Time Equivalents | 1.00         | 1.17         | 1.21         | 1.21            |

**STAFFING LEVELS BY TYPE AND FISCAL YEAR**





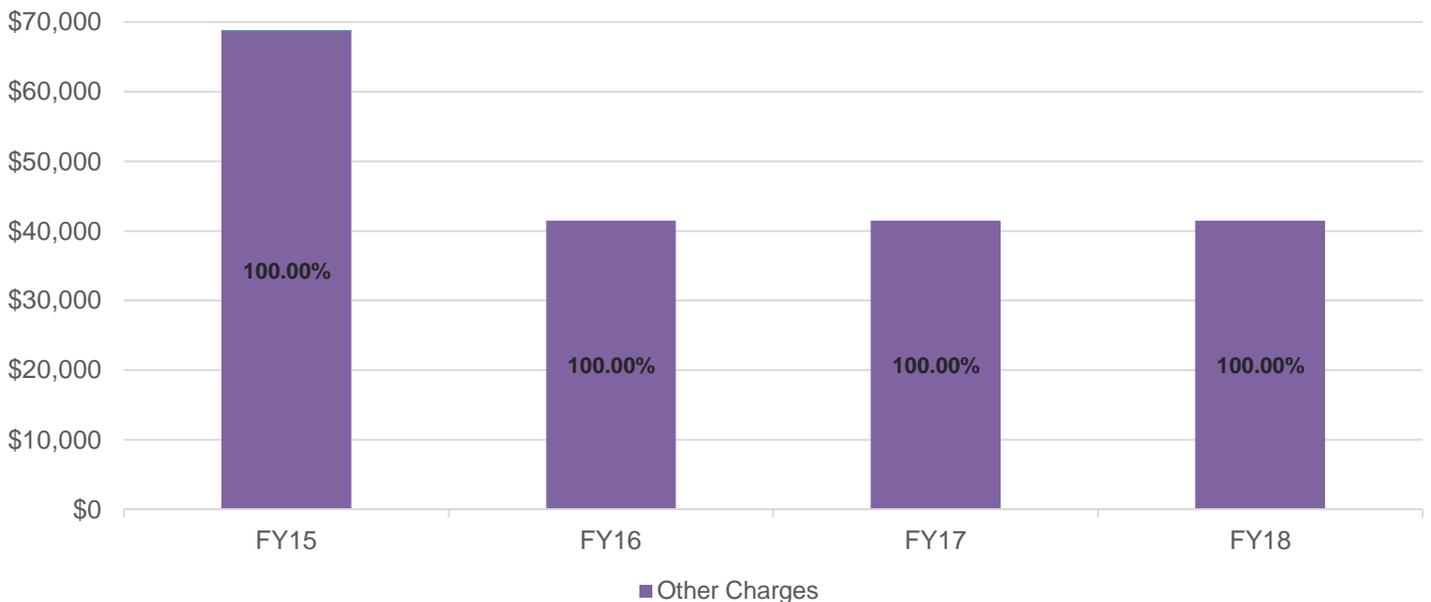
This department serves as a record of financial support in the development of important tourist and cultural centers for Orange County. Also, the department supports outside agencies that provide services to the citizens of Orange County.

| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 64,211             | 37,000             | 37,000              | 37,000              |
| Functional Aid: State | 4,500              | 4,500              | 4,500               | 4,500               |
| <b>Total</b>          | <b>68,711</b>      | <b>41,500</b>      | <b>41,500</b>       | <b>41,500</b>       |

| Expenditures  | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|---------------|--------------------|--------------------|---------------------|---------------------|
| Other Charges | 68,711             | 41,500             | 41,500              | 41,500              |
| <b>Total</b>  | <b>68,711</b>      | <b>41,500</b>      | <b>41,500</b>       | <b>41,500</b>       |

EXPENDITURES BY CATEGORY AND FISCAL YEAR





The Orange County Public Library system provides free library service to the residents of Orange through its Main Library, Wilderness Branch Library and Gordonsville Library Locations. Mission statement: The Orange County Public Library, in an effort to become a community based hub of learning, strives to promote quality of life through stimulating imagination, creating young readers, satisfying curiosity, enabling success in school, and connecting citizens to the nine world and our community.

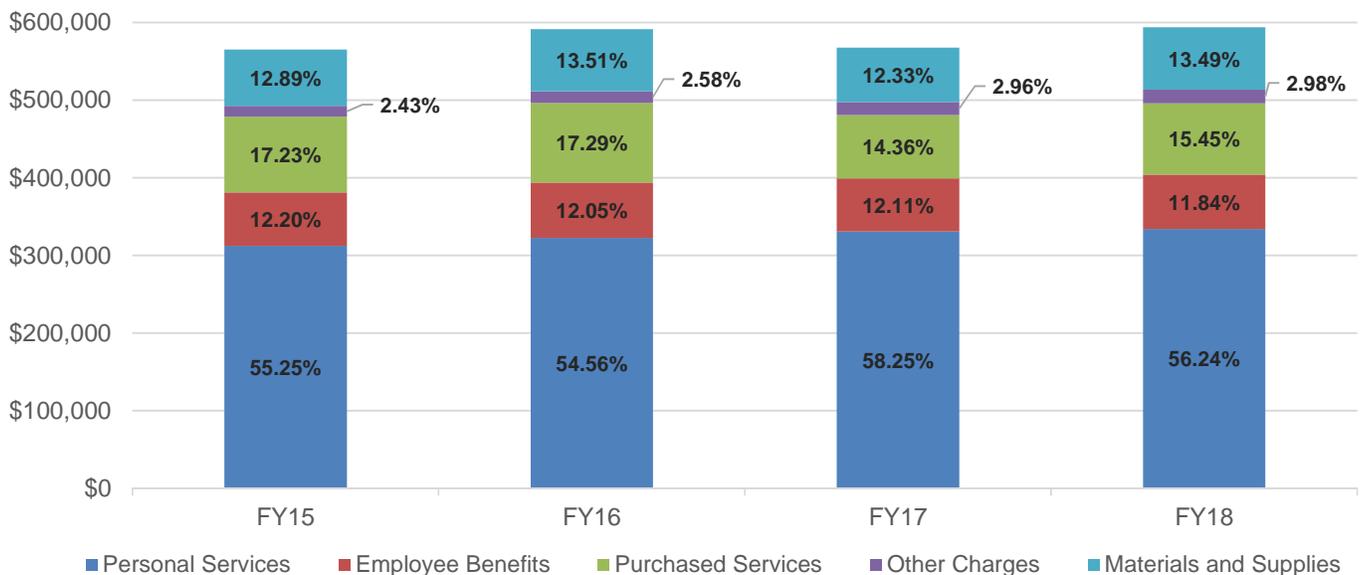
The Main Library located in the Sedwick Building provides service to the Town of Orange and central areas of the County.

| Revenues                | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-------------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues   | 396,625            | 423,693            | 396,852             | 422,483             |
| Permits, Fees & Charges | 21,228             | 21,462             | 21,420              | 21,634              |
| Functional Aid: State   | 147,555            | 146,385            | 149,313             | 149,668             |
| <b>Total</b>            | <b>565,408</b>     | <b>591,540</b>     | <b>567,585</b>      | <b>593,785</b>      |

**Expenditures**

|                        |                |                |                |                |
|------------------------|----------------|----------------|----------------|----------------|
| Personal Services      | 312,360        | 322,762        | 330,618        | 333,925        |
| Employee Benefits      | 68,995         | 71,298         | 68,725         | 70,287         |
| Purchased Services     | 97,392         | 102,294        | 81,488         | 91,764         |
| Other Charges          | 13,751         | 15,244         | 16,780         | 17,680         |
| Materials and Supplies | 72,909         | 79,942         | 69,974         | 80,129         |
| <b>Total</b>           | <b>565,408</b> | <b>591,540</b> | <b>567,585</b> | <b>593,785</b> |

**EXPENDITURES BY CATEGORY AND FISCAL YEAR**



**Budget Highlights**

- ♦ The library continues to provide summer reading programs supporting literacy and pre-literacy development.
- ♦ The FY18 Adopted Budget continues to support funding for lectures and hands-on programs.
- ♦ Funding is included in the budget to support school curricula and lifelong learning.

**Performance Measures**

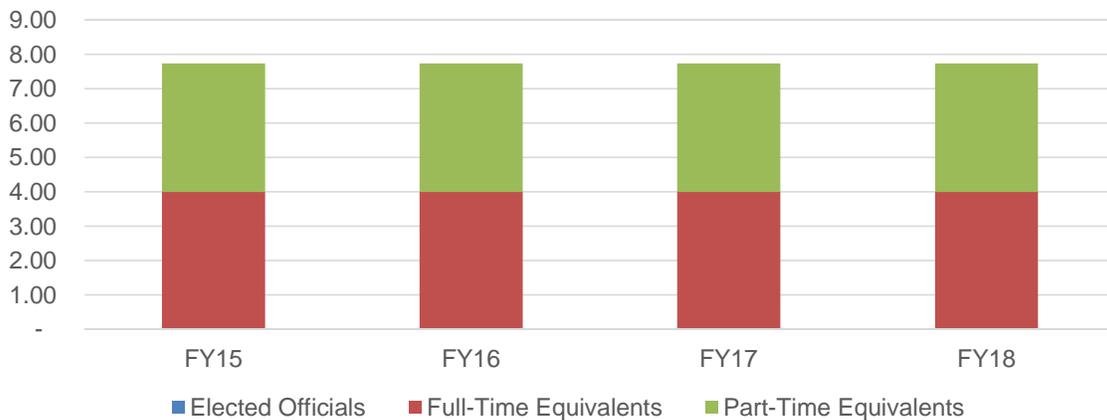
|   | FY15 Actuals | FY16 Actuals | FY17 Actuals* | FY18 Projection |   |
|---|--------------|--------------|---------------|-----------------|---|
| Door count of visitors  | N/A          | N/A          | 51,922        | 102,000         |  |
| Program attendance of all ages  | N/A          | N/A          | 815           | 1,375           |  |
| Use of library meeting rooms (both by us and outside groups)                        | N/A          | N/A          | 112           | 215             |  |
| Fulfillment of customer hold requests   | N/A          | N/A          | 8,841         | 17,000          |  |
| Use of digital materials (eBooks, downloadable audio & video and digital magazines) | N/A          | N/A          | 8,156         | 16,000          |  |

\* FY17 Actuals are for July 1, 2016 - December 31, 2016.

**Staffing**

|                       | FY15 Actuals | FY16 Actuals | FY17 Actuals | FY18 Projection |
|-----------------------|--------------|--------------|--------------|-----------------|
| Elected Officials     | -            | -            | -            | -               |
| Full-Time Equivalents | 4.00         | 4.00         | 4.00         | 4.00            |
| Part-Time Equivalents | 3.74         | 3.74         | 3.74         | 3.74            |

**STAFFING LEVELS BY TYPE AND FISCAL YEAR**





The Orange County Public Library system provides free library service to the residents of Orange through its Main Library, Wilderness Branch Library and Gordonsville Library locations. Mission statement: The Orange County Public Library, in an effort to become a community based hub of learning, strives to promote quality of life through stimulating imagination, creating young readers, satisfying curiosity, enabling success in school, and connecting citizens to the online world and our community.

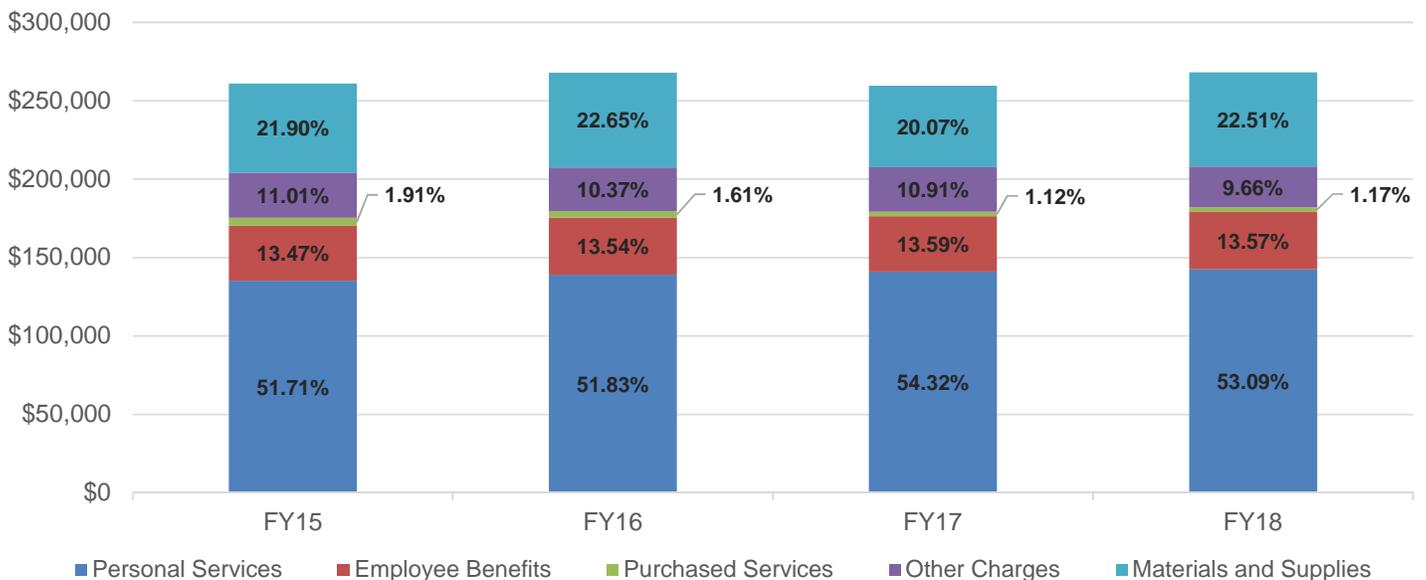
The Wilderness Branch Library provides services to Orange County residents in the eastern portion of the County. The Wilderness Branch has a specialized Civil War collection.

| Revenues                | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-------------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues   | 249,268            | 258,168            | 246,707             | 255,230             |
| Permits, Fees & Charges | 11,987             | 9,969              | 13,000              | 13,130              |
| <b>Total</b>            | <b>261,255</b>     | <b>268,137</b>     | <b>259,707</b>      | <b>268,360</b>      |

**Expenditures**

|                        |                |                |                |                |
|------------------------|----------------|----------------|----------------|----------------|
| Personal Services      | 135,087        | 138,980        | 141,060        | 142,471        |
| Employee Benefits      | 35,188         | 36,296         | 35,293         | 36,411         |
| Purchased Services     | 4,999          | 4,326          | 2,900          | 3,130          |
| Other Charges          | 28,766         | 27,798         | 28,339         | 25,932         |
| Materials and Supplies | 57,215         | 60,737         | 52,115         | 60,416         |
| <b>Total</b>           | <b>261,255</b> | <b>268,137</b> | <b>259,707</b> | <b>268,360</b> |

**EXPENDITURES BY CATEGORY AND FISCAL YEAR**



**Budget Highlights**

- ♦ The library continues to provide summer reading programs supporting literacy and pre-literacy development.
- ♦ The FY18 Adopted Budget continues to support funding for lectures and hands-on programs.
- ♦ Funding is included in the budget to support school curricula and lifelong learning.

**Performance Measures**

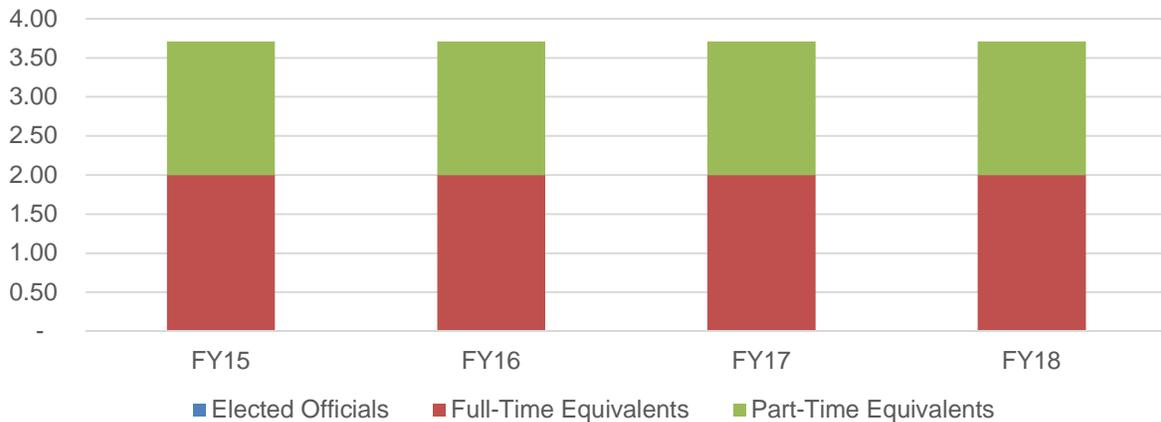
|   | FY15 Actuals | FY16 Actuals | FY17 Actuals* | FY18 Projection |   |
|---|--------------|--------------|---------------|-----------------|---|
| Door count of visitors  | N/A          | N/A          | 25,864        | 42,000          |  |
| Program attendance of all ages  | N/A          | N/A          | 1,063         | 1,650           |  |
| Use of library meeting rooms (both by us and outside groups)                        | N/A          | N/A          | 135           | 250             |  |
| Fulfillment of customer hold requests   | N/A          | N/A          | 8,933         | 14,250          |  |
| Use of digital materials (eBooks, downloadable audio & video and digital magazines) | N/A          | N/A          | 8,156         | 16,000          |  |

\* FY17 Actuals are for July 1, 2016 - December 31, 2016.

**Staffing**

|                       | FY15 Actuals | FY16 Actuals | FY17 Actuals | FY18 Projection |
|-----------------------|--------------|--------------|--------------|-----------------|
| Elected Officials     | -            | -            | -            | -               |
| Full-Time Equivalents | 2.00         | 2.00         | 2.00         | 2.00            |
| Part-Time Equivalents | 1.71         | 1.71         | 1.71         | 1.71            |

**STAFFING LEVELS BY TYPE AND FISCAL YEAR**





The Orange County Public Library system provides free library service to the residents of Orange through its Main Library, Wilderness Branch Library and Gordonsville Library Locations. Mission statement: The Orange County Public Library, in an effort to become a community based hub of learning, strives to promote quality of life through stimulating imagination, creating young readers, satisfying curiosity, enabling success in school, and connecting citizens to the nine world and our community.

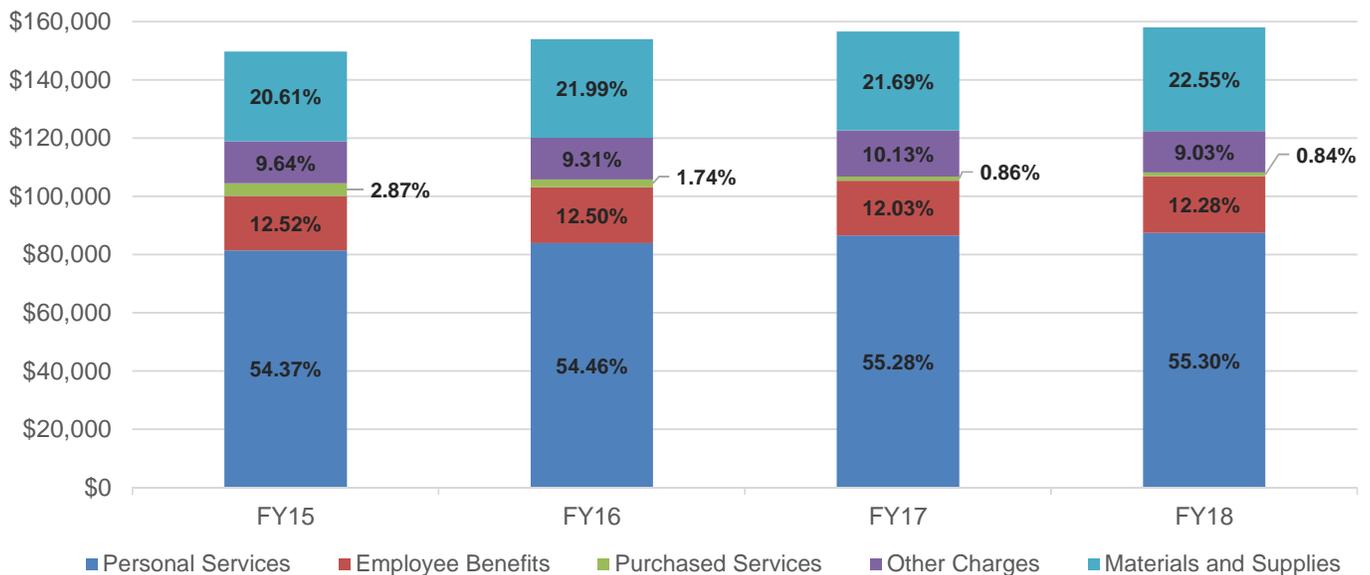
The Gordonsville Library provides services to the south and western portion of the County of Orange.

| Revenues                | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-------------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues   | 142,924            | 147,380            | 149,077             | 150,521             |
| Permits, Fees & Charges | 6,805              | 6,675              | 7,500               | 7,575               |
| <b>Total</b>            | <b>149,729</b>     | <b>154,055</b>     | <b>156,577</b>      | <b>158,096</b>      |

**Expenditures**

|                        |                |                |                |                |
|------------------------|----------------|----------------|----------------|----------------|
| Personal Services      | 81,401         | 83,895         | 86,563         | 87,430         |
| Employee Benefits      | 18,748         | 19,252         | 18,842         | 19,415         |
| Purchased Services     | 4,293          | 2,678          | 1,350          | 1,335          |
| Other Charges          | 14,432         | 14,350         | 15,862         | 14,269         |
| Materials and Supplies | 30,855         | 33,880         | 33,960         | 35,647         |
| <b>Total</b>           | <b>149,729</b> | <b>154,055</b> | <b>156,577</b> | <b>158,096</b> |

**EXPENDITURES BY CATEGORY AND FISCAL YEAR**



**Budget Highlights**

- ♦ The library continues to provide summer reading programs supporting literacy and pre-literacy development.
- ♦ The FY18 Adopted Budget continues to support funding for lectures and hands-on programs.
- ♦ Funding is included in the budget to support school curricula and lifelong learning.

**Performance Measures**

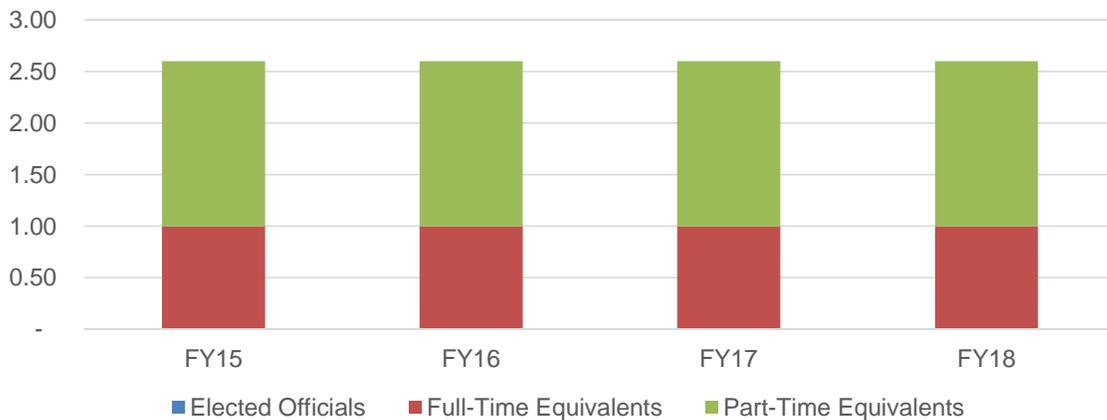
|   | FY15 Actuals | FY16 Actuals | FY17 Actuals* | FY18 Projection |   |
|---|--------------|--------------|---------------|-----------------|---|
| Door count of visitors  | N/A          | N/A          | 15,350        | 26,000          |  |
| Program attendance of all ages  | N/A          | N/A          | 539           | 875             |  |
| Use of library meeting rooms (both by us and outside groups)                        | N/A          | N/A          | 170           | 325             |  |
| Fulfillment of customer hold requests   | N/A          | N/A          | 4,207         | 7,500           |  |
| Use of digital materials (eBooks, downloadable audio & video and digital magazines) | N/A          | N/A          | 8,156         | 16,000          |  |

\* FY17 Actuals are for July 1, 2016 - December 31, 2016.

**Staffing**

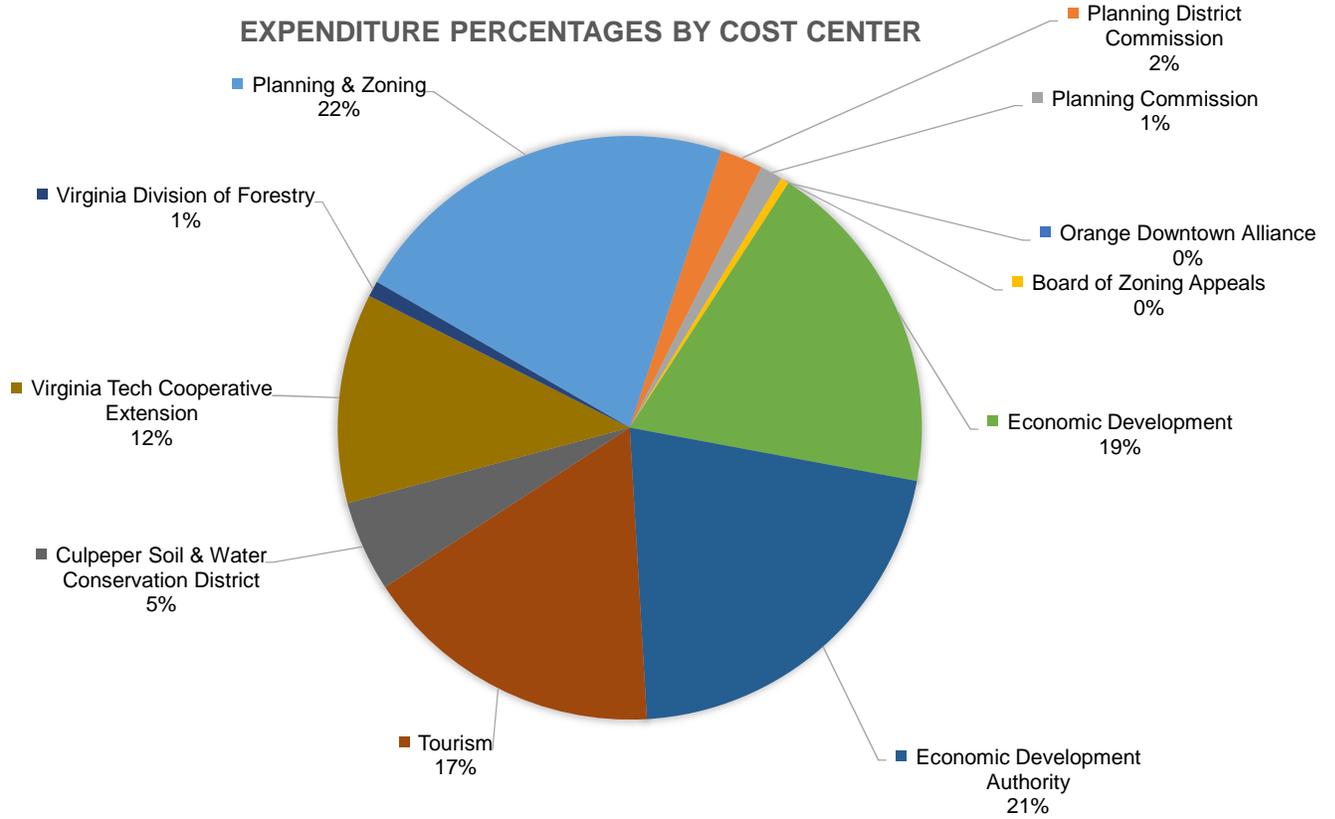
|                       | FY15 Actuals | FY16 Actuals | FY17 Actuals | FY18 Projection |
|-----------------------|--------------|--------------|--------------|-----------------|
| Elected Officials     | -            | -            | -            | -               |
| Full-Time Equivalents | 1.00         | 1.00         | 1.00         | 1.00            |
| Part-Time Equivalents | 1.60         | 1.60         | 1.60         | 1.60            |

**STAFFING LEVELS BY TYPE AND FISCAL YEAR**



# COMMUNITY DEVELOPMENT

## EXPENDITURE PERCENTAGES BY COST CENTER



**\$1,411,815**

| Cost Center                                 | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget | % Change FY17 - FY18 |
|---|--------------------|--------------------|---------------------|---------------------|----------------------|
| Planning & Zoning                           | 244,916            | 266,498            | 291,005             | 307,083             | 5.24%                |
| Planning District Commission                | 22,849             | 32,461             | 33,254              | 33,264              | 0.03%                |
| Planning Commission                         | 9,937              | 7,101              | 17,450              | 17,606              | 0.89%                |
| Board of Zoning Appeals                     | 894                | 144                | 6,700               | 6,600               | -1.52%               |
| Orange Downtown Alliance                    | -                  | 5,000              | -                   | -                   | 0.00%                |
| Economic Development                        | 168,145            | 240,060            | 257,411             | 265,062             | 2.89%                |
| Economic Development Authority              | 49,089             | 463,057            | 199,533             | 298,508             | 33.16%               |
| Tourism                                     | 218,220            | 217,089            | 234,978             | 236,174             | 0.51%                |
| Culpeper Soil & Water Conservation District | 45,577             | 61,666             | 57,590              | 71,090              | 18.99%               |
| Virginia Tech Cooperative Extension         | 143,928            | 140,291            | 157,550             | 164,025             | 3.95%                |
| Virginia Division of Forestry               | 12,402             | 12,402             | 12,405              | 12,403              | 0.00%                |
| <b>Totals</b>                               | <b>915,959</b>     | <b>1,445,770</b>   | <b>1,267,876</b>    | <b>1,411,815</b>    | <b>10.20%</b>        |



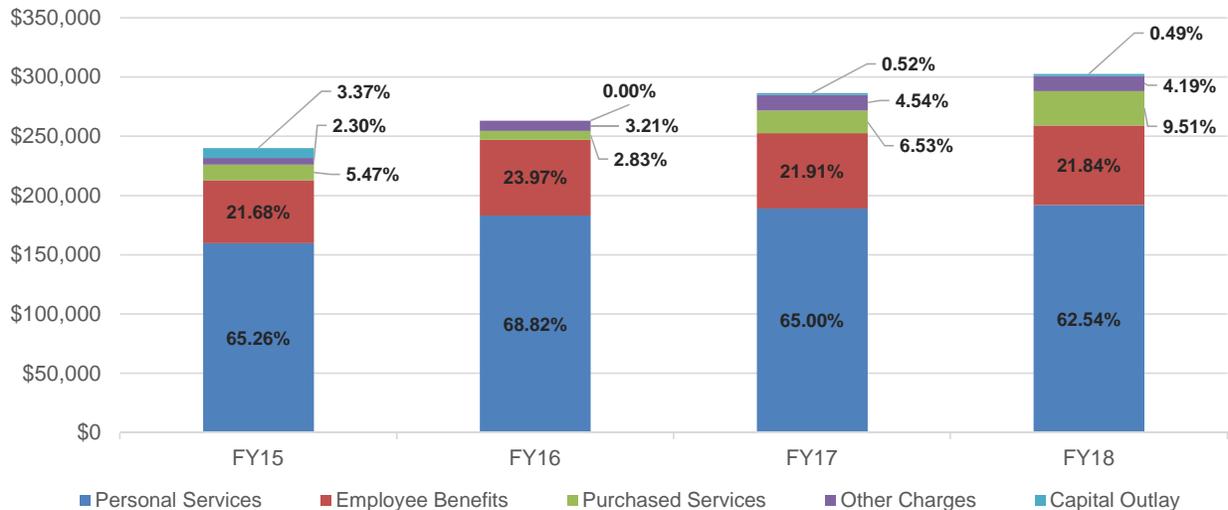
The Department of Planning and Zoning is responsible for the following programs: Long Range Planning, Zoning Administration and Enforcement, Subdivision Review, Geographic Information System (GIS) Coordination, and Erosion and Sediment Control Program Administration and Enforcement. In addition, the Department is responsible for budget oversight and provision of staff support to the Planning Commission and Board of Zoning Appeals.

Annual activities include the review of the county's zoning, subdivision, and erosion and sediment control ordinances. The department also provides guidance to the public regarding the zoning, subdivision, and development of property.

|                         | FY15<br>Actual<br>Amount | FY16<br>Actual<br>Amount | FY17<br>Adopted<br>Budget | FY18<br>Adopted<br>Budget |
|-------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| <b>Revenues</b>         |                          |                          |                           |                           |
| Undesignated Revenues   | 206,841                  | 227,867                  | 249,967                   | 265,225                   |
| Permits, Fees & Charges | 38,075                   | 38,631                   | 41,038                    | 41,858                    |
| <b>Total</b>            | <b>244,916</b>           | <b>266,498</b>           | <b>291,005</b>            | <b>307,083</b>            |

| <b>Expenditures</b>    |                |                |                |                |
|------------------------|----------------|----------------|----------------|----------------|
| Personal Services      | 159,834        | 183,394        | 189,148        | 192,065        |
| Employee Benefits      | 53,107         | 63,879         | 63,757         | 67,062         |
| Purchased Services     | 13,398         | 7,533          | 19,000         | 29,200         |
| Other Charges          | 5,641          | 8,545          | 13,200         | 12,856         |
| Materials and Supplies | 4,672          | 3,147          | 4,400          | 4,400          |
| Capital Outlay         | 8,264          | -              | 1,500          | 1,500          |
| <b>Total</b>           | <b>244,916</b> | <b>266,498</b> | <b>291,005</b> | <b>307,083</b> |

EXPENDITURES BY CATEGORY AND FISCAL YEAR



**Budget Highlights**

- ♦ The adopted budget includes funding for the purchase of 2017 aerial imagery for GIS.
- ♦ Funding is included for training to maintain required staff certifications. (fully certified staff as of FY17)
- ♦ There is continued cost savings from making GIS a departmental function in 2015 as opposed to using a 3rd party.
- ♦ The budget reflects relatively low personnel costs due to cross-training and efficiencies in providing customer service.

**Performance Measures**

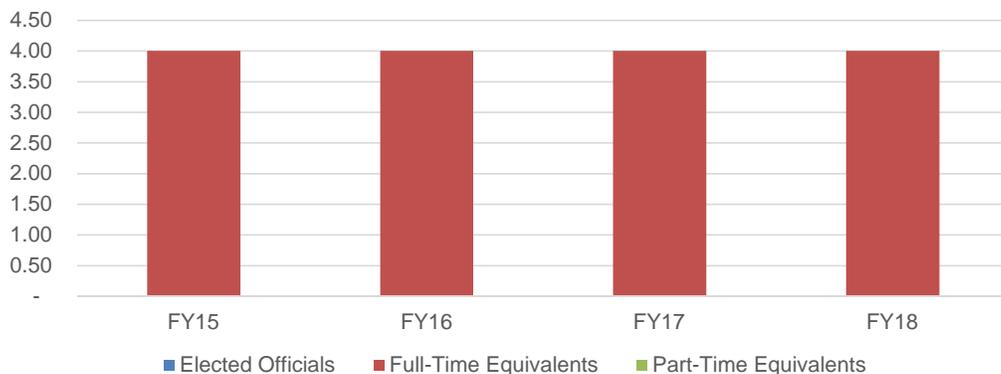
|  | FY15 Actuals | FY16 Actuals | FY17 Actuals* | FY18 Projection |  |
|--|--------------|--------------|---------------|-----------------|--|
| Percentage of site/E&S plan review applications, once deemed approvable, are given formal approvals within a 10 day period | 100%         | 100%         | 100%          | 100%            |  |
| Number of zoning complaints  | 9            | 11           | 5             | 0               |  |
| Number of zoning violations  | 9            | 11           | 5             | 0               |  |
| Number of zoning violations closed   | 9            | 11           | 5             | 0               |  |
| Number of zoning permits issued  | 289          | 343          | 155           | 320             |  |
| Number of E&S permits issued   | 88           | 93           | 72            | 150             |  |
| Number of E&S inspections performed  | 400          | 423          | 200           | 0               |  |
| Number of plats submitted for reviewed   | 49           | 60           | 23            | 55              |  |
| Number of minor and/or major site plans submitted for review   | 2            | 5            | 4             | 5               |  |
| Percentage of times the online GIS is updated on a monthly basis (X/12)  | N/A          | 75%          | 100%          | 100%            |  |

\* FY17 Actuals are for July 1, 2016 - December 31, 2016.

**Staffing**

|                       | FY15 Actuals | FY16 Actuals | FY17 Actuals | FY18 Projection |
|-----------------------|--------------|--------------|--------------|-----------------|
| Elected Officials     | -            | -            | -            | -               |
| Full-Time Equivalents | 4.00         | 4.00         | 4.00         | 4.00            |
| Part-Time Equivalents | -            | -            | -            | -               |

**STAFFING LEVELS BY TYPE AND FISCAL YEAR**





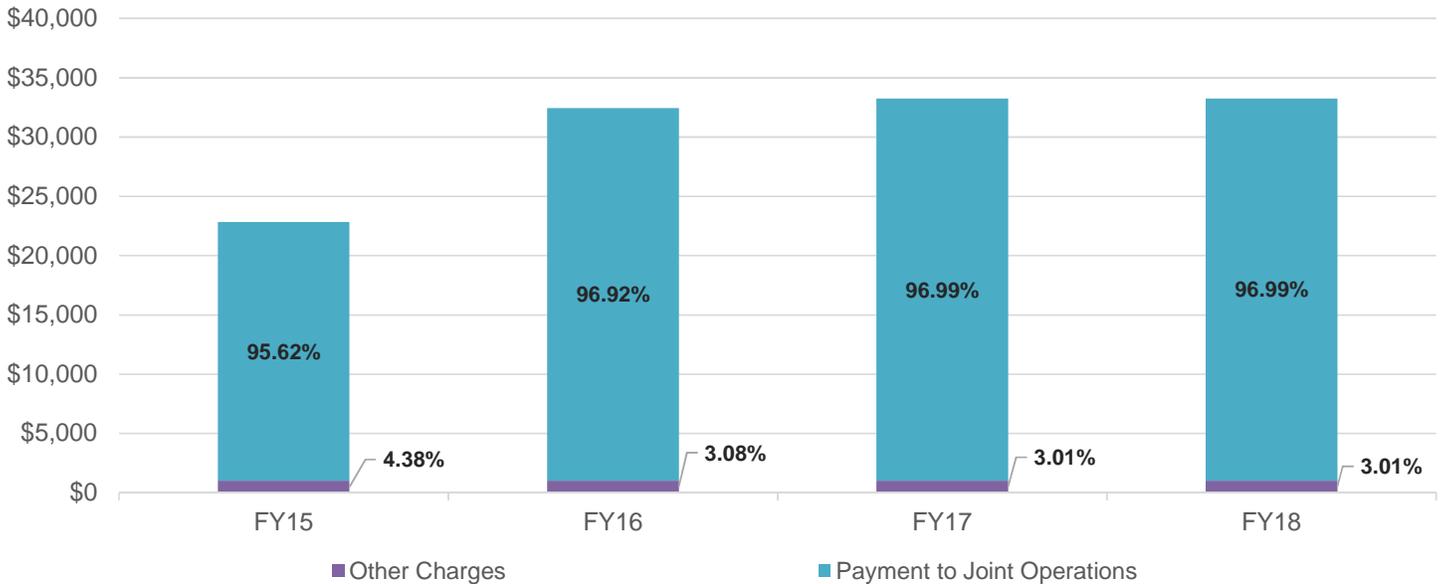
The Rappahannock-Rapidan Regional Commission (RRRC) serves the Counties of Culpeper, Fauquier, Madison, Orange, and Rappahannock, as well as the Towns of Culpeper, Gordonsville, Madison, Orange, Remington, and Warrenton. One of 21 regional commissions chartered by the Commonwealth of Virginia, the RRRC provides coordinated local and regional planning and services, including grant writing and administration. The annual dues paid to the RRRC by each member locality are calculated based on population figures provided by the U.S. Census Bureau.

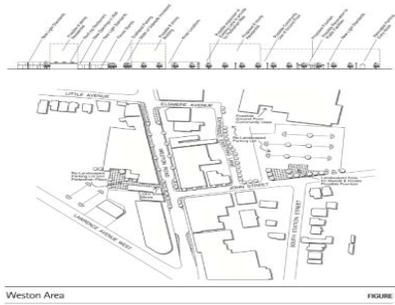
| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 22,849             | 32,461             | 33,254              | 33,264              |
| <b>Total</b>          | <b>22,849</b>      | <b>32,461</b>      | <b>33,254</b>       | <b>33,264</b>       |

| Expenditures                | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------------|--------------------|--------------------|---------------------|---------------------|
| Other Charges               | 1,000              | 1,000              | 1,000               | 1,000               |
| Payment to Joint Operations | 21,849             | 31,461             | 32,254              | 32,264              |
| <b>Total</b>                | <b>22,849</b>      | <b>32,461</b>      | <b>33,254</b>       | <b>33,264</b>       |

**EXPENDITURES BY CATEGORY AND FISCAL YEAR**





The Planning Commission advises the Board of Supervisors on the matters of planning and zoning. Specifically, their tasks include review of and recommendation on rezoning and special use permit applications, plan review and development, ordinance review and development, and periodic review of and updating of the county's Comprehensive Plan. The five members of the Commission are appointed by the Board of Supervisors, one from each election district and one liaison from the Board.

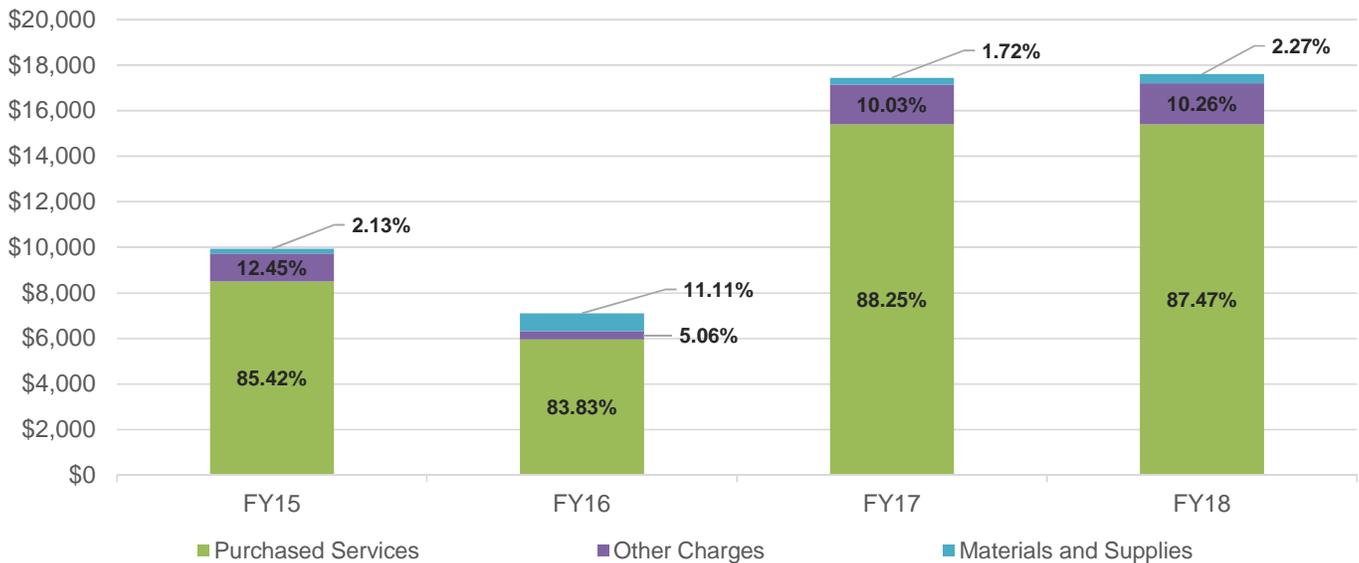
| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 9,937              | 7,101              | 17,450              | 17,606              |
| <b>Total</b>          | <b>9,937</b>       | <b>7,101</b>       | <b>17,450</b>       | <b>17,606</b>       |

| Expenditures           | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|------------------------|--------------------|--------------------|---------------------|---------------------|
| Purchased Services     | 8,489              | 5,953              | 15,400              | 15,400              |
| Other Charges          | 1,237              | 359                | 1,750               | 1,806               |
| Materials and Supplies | 212                | 789                | 300                 | 400                 |
| <b>Total</b>           | <b>9,937</b>       | <b>7,101</b>       | <b>17,450</b>       | <b>17,606</b>       |

**Budget Note:** The Planning Commission has 24 regularly-scheduled meetings per year (2 per month), but typically only meets once per month, hence the large discrepancy between actual expenditures and what is budgeted.

EXPENDITURES BY CATEGORY AND FISCAL YEAR





The Board of Zoning Appeals considers requests for variances and appeals of decisions made by the Zoning Administrator. The five members of the Board of Zoning Appeals are appointed by the Orange County Circuit Court, one from each election district, upon recommendations made by the Board of Supervisors.

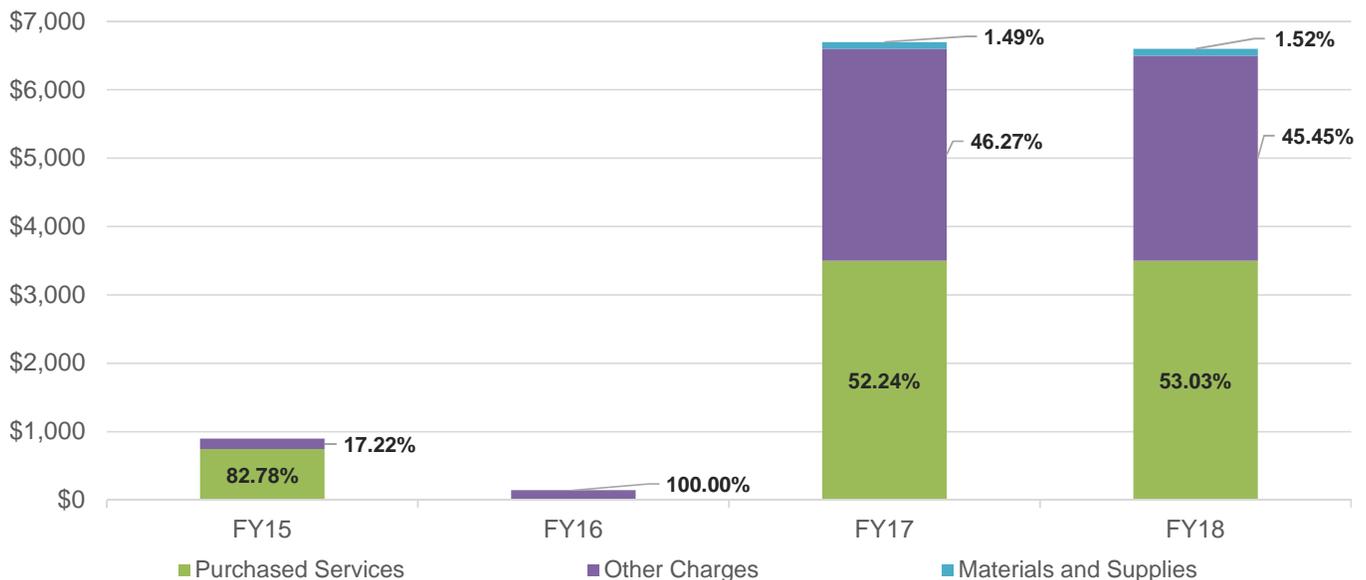
| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 894                | 144                | 6,700               | 6,600               |
| <b>Total</b>          | <b>894</b>         | <b>144</b>         | <b>6,700</b>        | <b>6,600</b>        |

| Expenditures           | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|------------------------|--------------------|--------------------|---------------------|---------------------|
| Purchased Services     | 741                | -                  | 3,500               | 3,500               |
| Other Charges          | 154                | 144                | 3,100               | 3,000               |
| Materials and Supplies | -                  | -                  | 100                 | 100                 |
| <b>Total</b>           | <b>894</b>         | <b>144</b>         | <b>6,700</b>        | <b>6,600</b>        |

**Budget Note:** The BZA meets strictly on an as-needed basis, hence the large discrepancy between actual expenditures and what is budgeted.

EXPENDITURES BY CATEGORY AND FISCAL YEAR

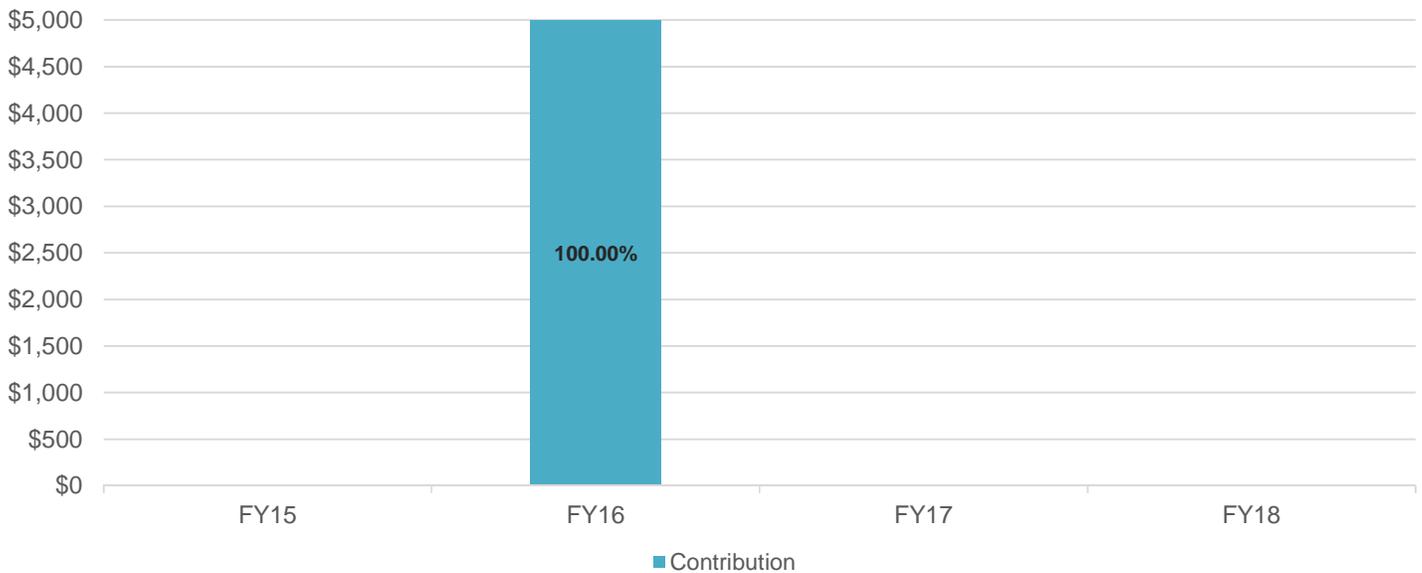




The Orange Downtown Alliance is a nonprofit association established to enhance the economic environment of the town of Orange as a center of commerce while maintaining the character and integrity of the town's central business district as an attractive place to live, work and visit.

|                       | FY15<br>Actual<br>Amount | FY16<br>Actual<br>Amount | FY17<br>Adopted<br>Budget | FY18<br>Adopted<br>Budget |
|-----------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| <b>Revenues</b>       |                          |                          |                           |                           |
| Undesignated Revenues | -                        | 5,000                    | -                         | -                         |
| <b>Total</b>          | -                        | <b>5,000</b>             | -                         | -                         |
| <b>Expenditures</b>   |                          |                          |                           |                           |
| Contribution          | -                        | 5,000                    | -                         | -                         |
| <b>Total</b>          | -                        | <b>5,000</b>             | -                         | -                         |

EXPENDITURES BY CATEGORY AND FISCAL YEAR





Orange County Economic Development is responsible for implementing the overall economic development mission of the county. A major component of this includes working with new and existing businesses to create new investments and jobs in Orange County. The office also provides staff support to the Economic Development Authority (EDA) and works with various regional and state agencies to market and promote Orange County.

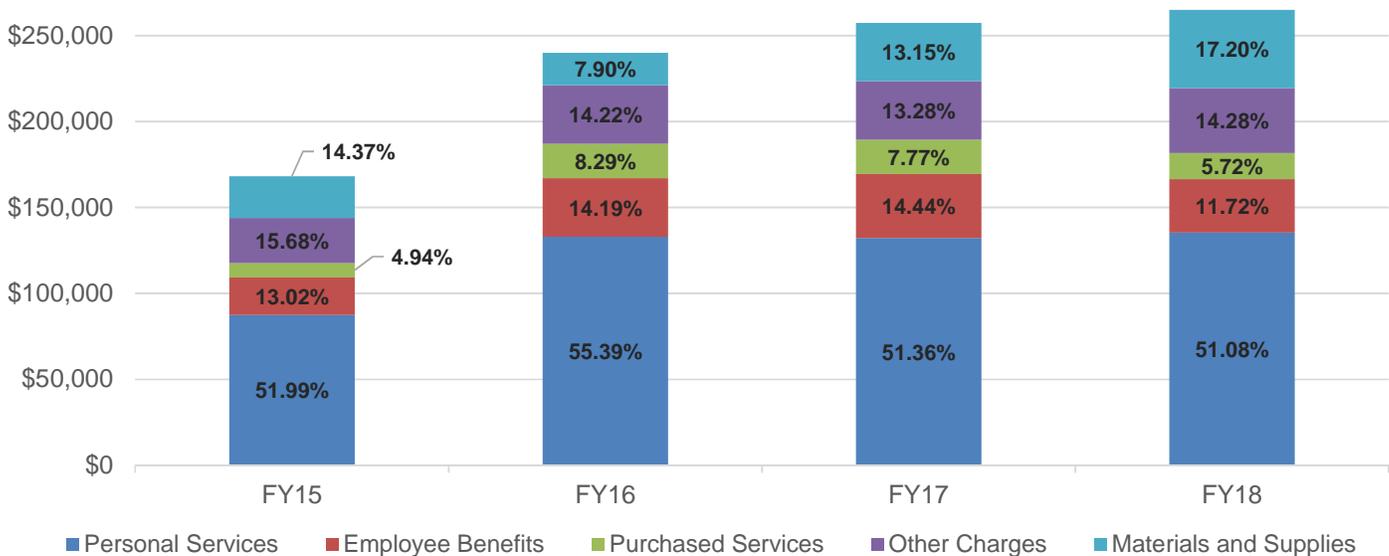
Working directly with the County Administrator and the Orange County Economic Development Authority, Orange County Economic Development makes sure that the team in place can assemble the partners necessary to answer questions related to relocations, expansions and the general business environment.

| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 168,145            | 240,060            | 257,411             | 265,062             |
| <b>Total</b>          | <b>168,145</b>     | <b>240,060</b>     | <b>257,411</b>      | <b>265,062</b>      |

**Expenditures**

|                        |                |                |                |                |
|------------------------|----------------|----------------|----------------|----------------|
| Personal Services      | 87,414         | 132,968        | 132,205        | 135,383        |
| Employee Benefits      | 21,896         | 34,072         | 37,163         | 31,073         |
| Purchased Services     | 8,300          | 19,911         | 20,000         | 15,150         |
| Other Charges          | 26,366         | 34,136         | 34,193         | 37,863         |
| Materials and Supplies | 24,170         | 18,974         | 33,850         | 45,593         |
| <b>Total</b>           | <b>168,145</b> | <b>240,060</b> | <b>257,411</b> | <b>265,062</b> |

**EXPENDITURES BY CATEGORY AND FISCAL YEAR**



**Budget Highlights**

- ♦ The budget as adopted will allow staff to attend conferences, seminars and webinars to promote Orange County.
- ♦ The Department will continue to support the annual Local Business Appreciation Picnic.
- ♦ The adopted budget supports the maintenance of industrial park signage plus signage for pad sites.

**Performance Measures**

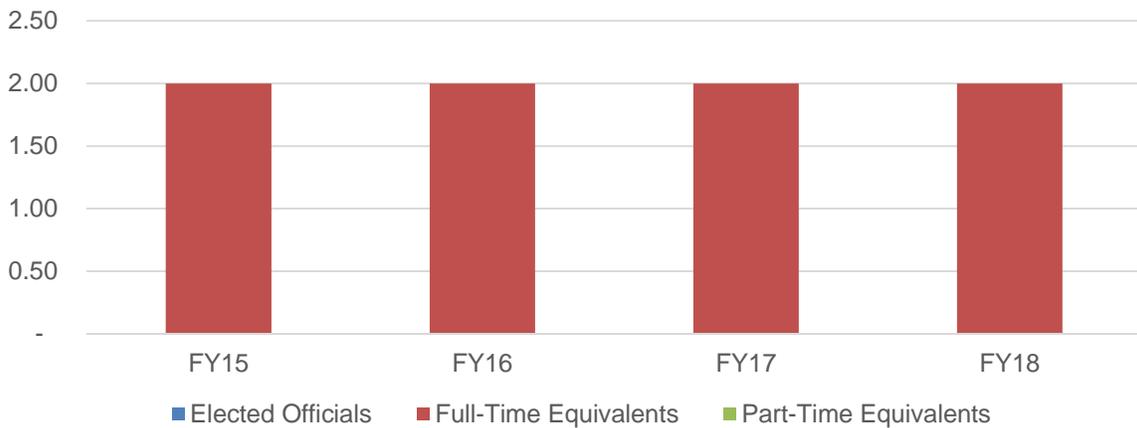
|   | FY15 Actuals | FY16 Actuals | FY17 Actuals* | FY18 Projection |
|---|--------------|--------------|---------------|-----------------|
| Website: Number of unique website hits  | N/A          | N/A          | 2,108         | 4,400           |
| Marketing: Number of unique prospect inquires and the corresponding inquiry type (woodworking, butter, etc) | N/A          | N/A          | 4             | 25              |
| Number of special events hosted/cohosted  | N/A          | N/A          | 2             | 2               |

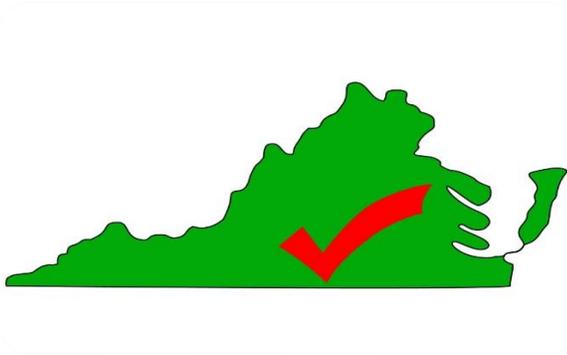
\* FY17 Actuals are for July 1, 2016 - December 31, 2016.

**Staffing**

|                       | FY15 Actuals | FY16 Actuals | FY17 Actuals | FY18 Projection |
|-----------------------|--------------|--------------|--------------|-----------------|
| Elected Officials     | -            | -            | -            | -               |
| Full-Time Equivalents | 2.00         | 2.00         | 2.00         | 2.00            |
| Part-Time Equivalents | -            | -            | -            | -               |

**STAFFING LEVELS BY TYPE AND FISCAL YEAR**





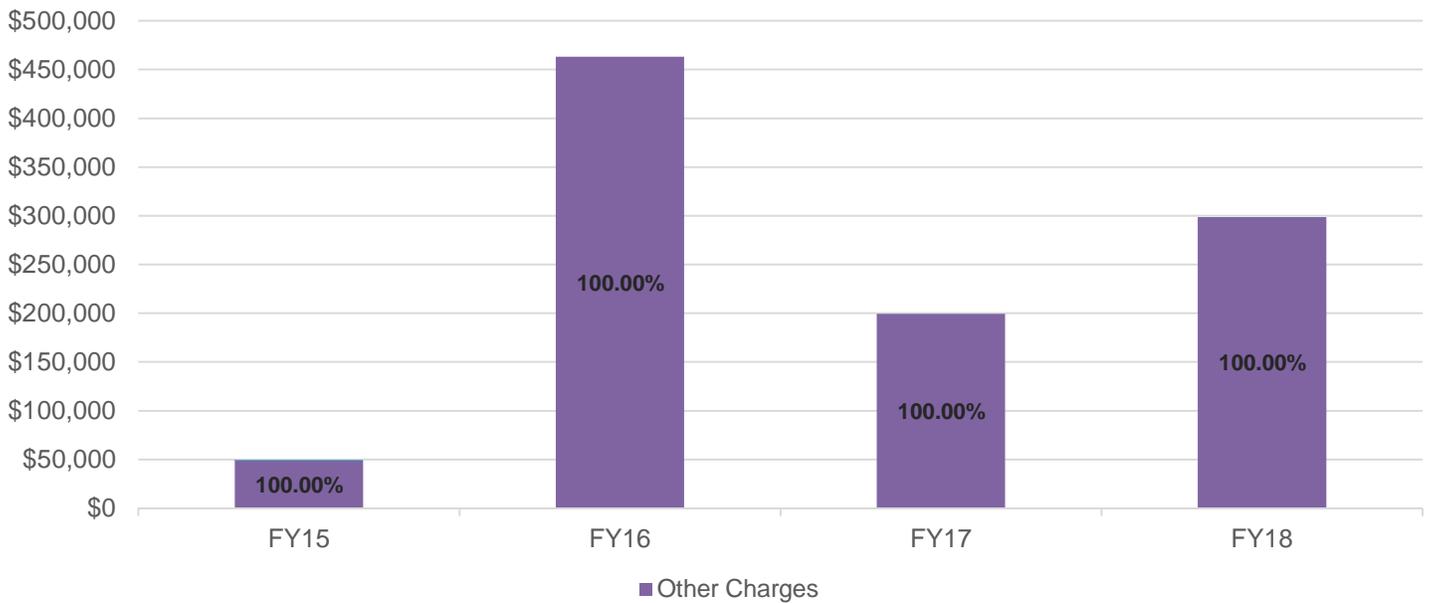
The Orange County Economic Development Authority, formerly the Industrial Development Authority, was established by the Board of Supervisors in 1975 to promote balanced economic growth by encouraging new capital investment and job creation. The primary duties of the EDA are to provide economic development related policy consultation, to provide oversight of economic development, to review the issuance of bond financing and to promote the development of the Thomas E. Lee industrial Park.

| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 49,089             | 463,057            | 199,533             | 298,508             |
| <b>Total</b>          | <b>49,089</b>      | <b>463,057</b>     | <b>199,533</b>      | <b>298,508</b>      |

| Expenditures  | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|---------------|--------------------|--------------------|---------------------|---------------------|
| Other Charges | 49,089             | 463,057            | 199,533             | 298,508             |
| <b>Total</b>  | <b>49,089</b>      | <b>463,057</b>     | <b>199,533</b>      | <b>298,508</b>      |

EXPENDITURES BY CATEGORY AND FISCAL YEAR





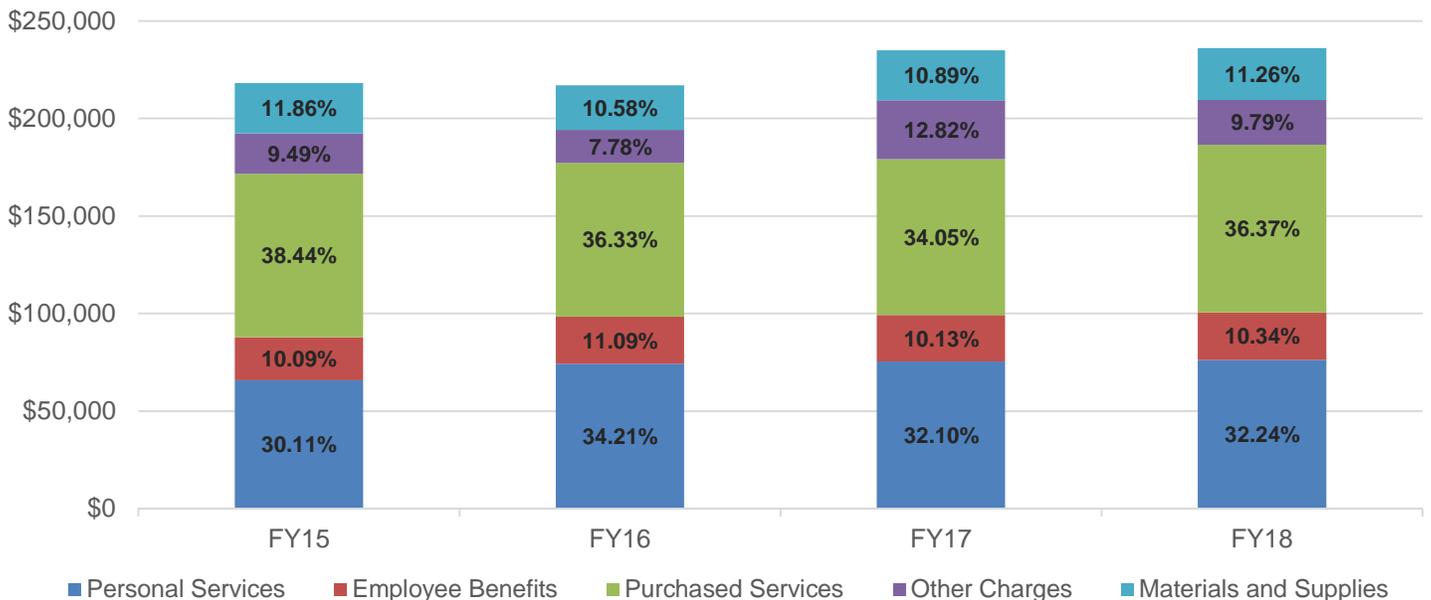
The Tourism Department is responsible for Orange County's Tourism promotional efforts; committed to raising the awareness of Orange County as a tourism destination, serving the needs of its visitors, enhancing its image and promoting its interest and name recognition-locally, nationally and internationally. A marketing and promotion-driven operation, it oversees all County tourism related print and electronic media materials, volunteer staff for the Orange County Visitors Centers and tourism outreach.

| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 218,220            | 217,089            | 234,978             | 236,174             |
| <b>Total</b>          | <b>218,220</b>     | <b>217,089</b>     | <b>234,978</b>      | <b>236,174</b>      |

**Expenditures**

|                        |                |                |                |                |
|------------------------|----------------|----------------|----------------|----------------|
| Personal Services      | 65,715         | 74,266         | 75,438         | 76,140         |
| Employee Benefits      | 22,023         | 24,082         | 23,815         | 24,409         |
| Purchased Services     | 83,879         | 78,878         | 80,000         | 85,900         |
| Other Charges          | 20,718         | 16,897         | 30,125         | 23,125         |
| Materials and Supplies | 25,885         | 22,967         | 25,600         | 26,600         |
| <b>Total</b>           | <b>218,220</b> | <b>217,089</b> | <b>234,978</b> | <b>236,174</b> |

**EXPENDITURES BY CATEGORY AND FISCAL YEAR**



**Budget Highlights**

- ♦ The budget supports promotion of Orange County's visibility in the international market.
- ♦ The budget supports Inclusion in the Virginia Tourism-Oriented Directional Signs (TODS) program.
- ♦ During FY18, the department plans to update the Orange County Tourism promotional video.

**Performance Measures**

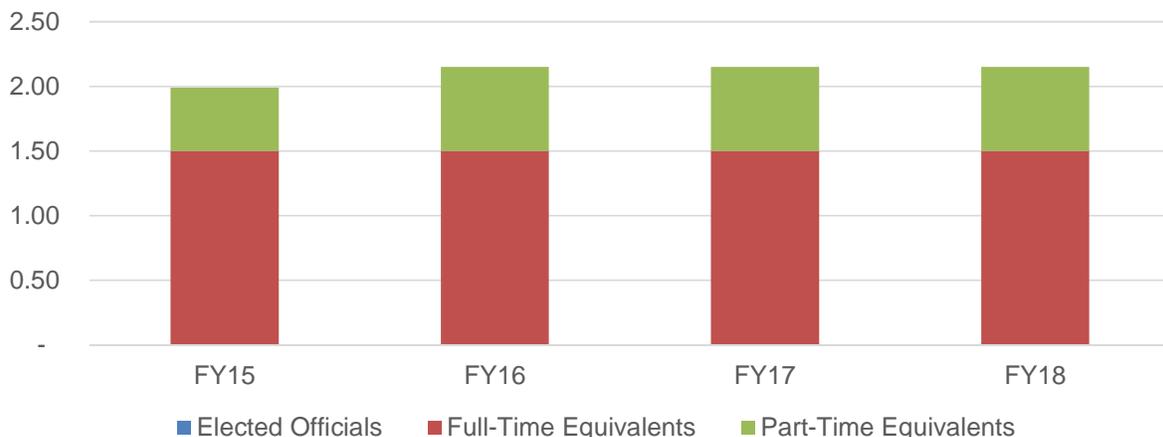
|   | FY15 Actuals | FY16 Actuals | FY17 Actuals* | FY18 Projection |
|---|--------------|--------------|---------------|-----------------|
| Number of Volunteer Hours   | 2,188        | 2,250        | 1,147         | 2,200           |
| Number of Visitor Center visits   | 4,062        | 3,335        | 1,825         | 4,000           |
| Number of website visits  | 51,854       | 56,388       | 25,148        | 60,000          |
| Increase in 'Likes' to Facebook page  | 285          | 317          | 244           | 600             |
| Number of events/festivals held in the County, date held, approximate number of attendees | 101          | 120          | 51            | 110             |
| Increase in 'Followers' to Instagram page   | N/A          | N/A          | 42            | 120             |

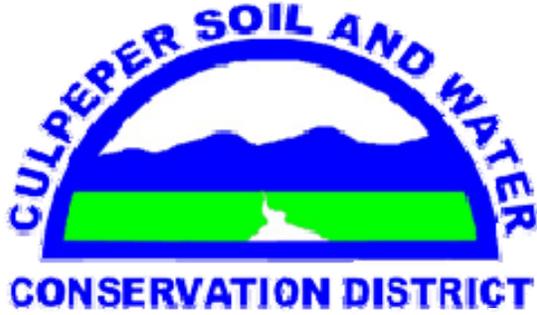
\* FY17 Actuals are for July 1, 2016 - December 31, 2016.

**Staffing**

|                       | FY15 Actuals | FY16 Actuals | FY17 Actuals | FY18 Projection |
|-----------------------|--------------|--------------|--------------|-----------------|
| Elected Officials     | -            | -            | -            | -               |
| Full-Time Equivalents | 1.50         | 1.50         | 1.50         | 1.50            |
| Part-Time Equivalents | 0.49         | 0.65         | 0.65         | 0.65            |

**STAFFING LEVELS BY TYPE AND FISCAL YEAR**

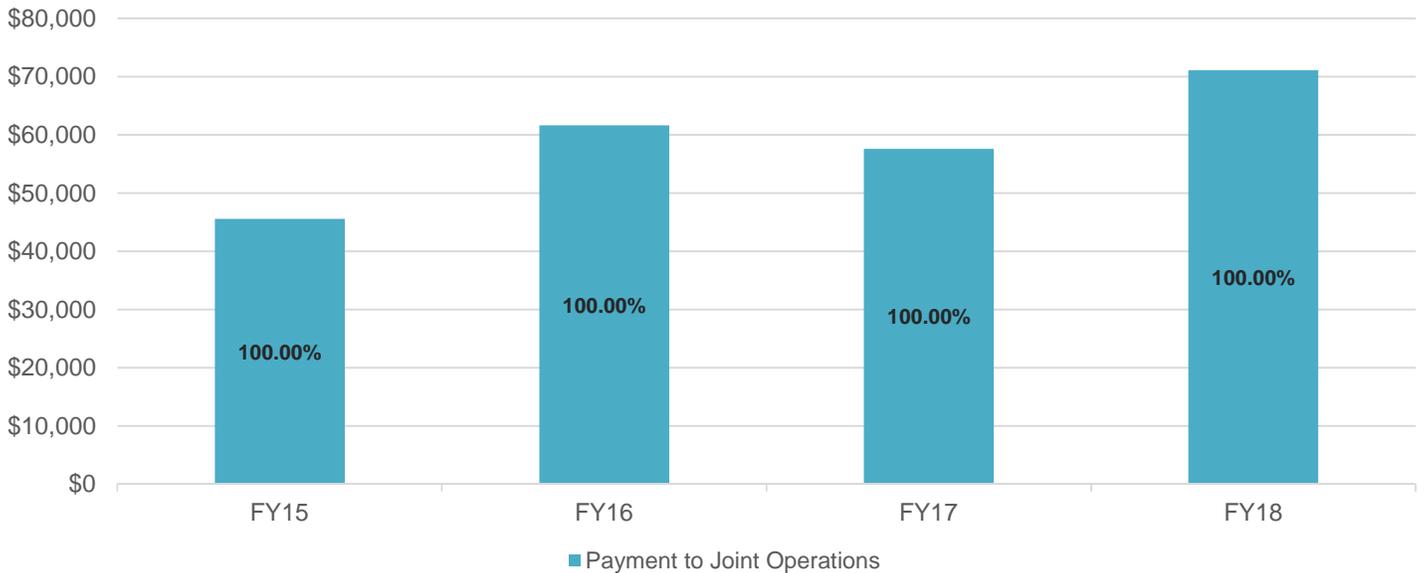




The Culpeper Soil and Water Conservation District was developed to promote the stewardship of conservation of our natural resources through education and technical assistance to enhance land and water for enjoyment of the citizens of Culpeper, Greene, Madison, Orange, and Rappahannock Counties. Some programs of the Conservation District include Landowner Assistance Program, County Assistance Program, Information Education Program, and Dam Management Program.

| Revenues                    | FY15<br>Actual<br>Amount | FY16<br>Actual<br>Amount | FY17<br>Adopted<br>Budget | FY18<br>Adopted<br>Budget |
|-----------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| Undesignated Revenues       | 45,577                   | 61,666                   | 57,590                    | 71,090                    |
| <b>Total</b>                | <b>45,577</b>            | <b>61,666</b>            | <b>57,590</b>             | <b>71,090</b>             |
| <b>Expenditures</b>         |                          |                          |                           |                           |
| Payment to Joint Operations | 45,577                   | 61,666                   | 57,590                    | 71,090                    |
| <b>Total</b>                | <b>45,577</b>            | <b>61,666</b>            | <b>57,590</b>             | <b>71,090</b>             |

EXPENDITURES BY CATEGORY AND FISCAL YEAR





Virginia Cooperative Extension (VCE) is a cooperative effort of the local, state, and federal level to provide educational programs for the citizens of Orange County. VCE operates out of Virginia's land grant universities, Virginia Tech and Virginia State University. Programs are offered in the areas of Agriculture and Natural Resources, Family and Consumer Services, and 4-H. Locally, programs are also offered in the area of home horticulture through volunteer master gardeners and nutrition programs for low-income persons through the United States Department of Agriculture grant funded income Smart Choices Nutrition Education Program (SCNEP).

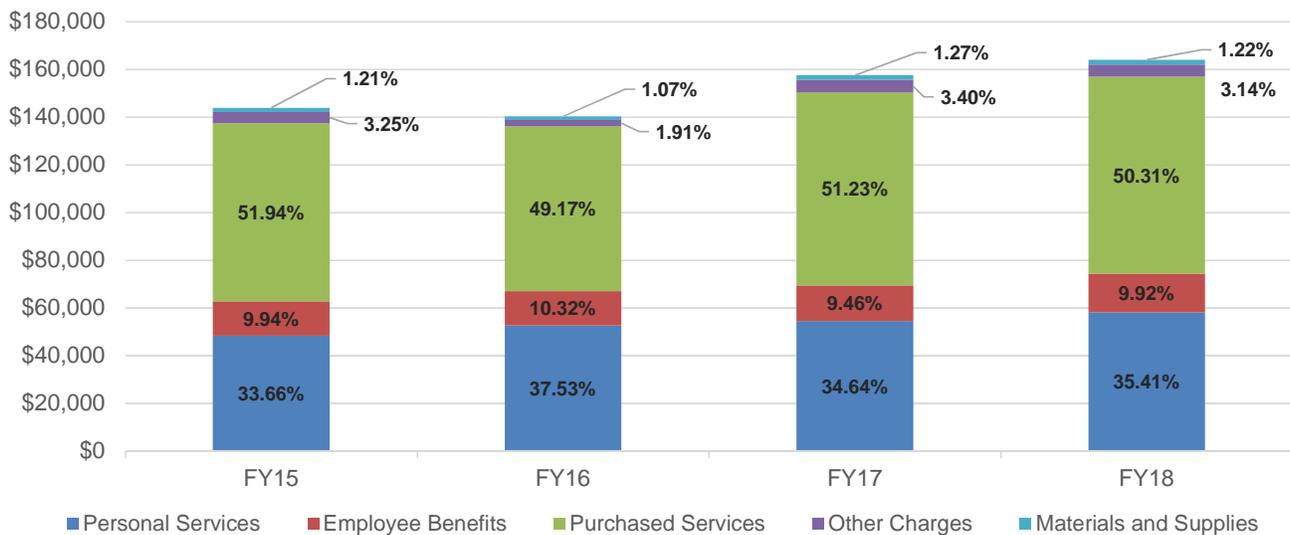
Volunteers from local programs serve on the Extension Leadership Council (ELC) to assist staff in identifying needs within the community and addressing those needs with educational programs.

| Revenues              | FY15<br>Actual<br>Amount | FY16<br>Actual<br>Amount | FY17<br>Adopted<br>Budget | FY18<br>Adopted<br>Budget |
|-----------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| Undesignated Revenues | 143,928                  | 140,291                  | 157,550                   | 164,025                   |
| <b>Total</b>          | <b>143,928</b>           | <b>140,291</b>           | <b>157,550</b>            | <b>164,025</b>            |

| Expenditures           | FY15<br>Actual<br>Amount | FY16<br>Actual<br>Amount | FY17<br>Adopted<br>Budget | FY18<br>Adopted<br>Budget |
|------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| Personal Services      | 48,441                   | 52,646                   | 54,579                    | 58,079                    |
| Employee Benefits      | 14,313                   | 14,482                   | 14,907                    | 16,269                    |
| Purchased Services     | 74,754                   | 68,986                   | 80,714                    | 82,527                    |
| Other Charges          | 4,678                    | 2,678                    | 5,350                     | 5,150                     |
| Materials and Supplies | 1,742                    | 1,500                    | 2,000                     | 2,000                     |
| <b>Total</b>           | <b>143,928</b>           | <b>140,291</b>           | <b>157,550</b>            | <b>164,025</b>            |

### EXPENDITURES BY CATEGORY AND FISCAL YEAR



**Budget Highlights**

- ♦ Training and professional development for agents
- ♦ Purchase of pesticide recycling supplies

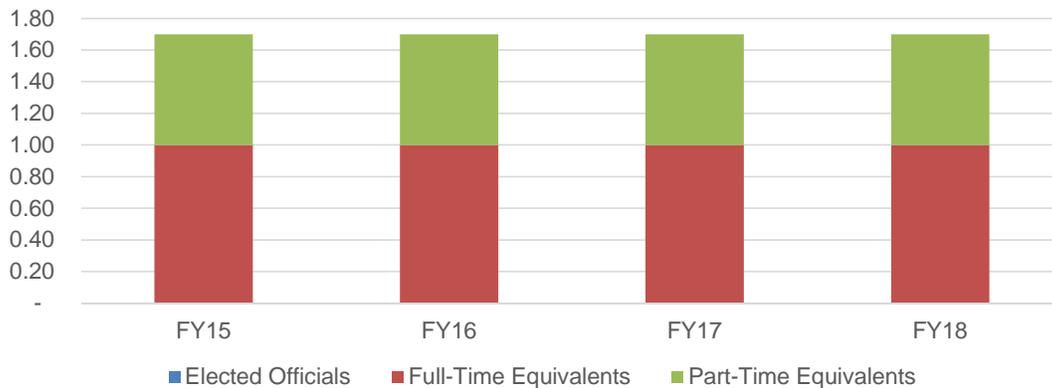
**Performance Measures**

|  | CY15 Actuals | CY16 Actuals | CY17 Actuals | CY18 Projection |
|--|--------------|--------------|--------------|-----------------|
| Number of people trained on food safety handling classes                 | N/A          | N/A          | 241          | 250             |
| Number of youth participants in camps, trainings, clubs and competitions | N/A          | N/A          | 813          | 800             |
| Number of 4-H youth in leadership positions                              | N/A          | N/A          | 145          | 150             |
| Number of volunteers   | N/A          | N/A          | 394          | 400             |
| Number of hours volunteering   | N/A          | N/A          | 8,797        | 10,000          |
| Number of participants in school enrichment financial education programs | N/A          | N/A          | 303          | 300             |

**Staffing**

|                       | FY15 Actuals | FY16 Actuals | FY17 Actuals | FY18 Projection |
|-----------------------|--------------|--------------|--------------|-----------------|
| Elected Officials     | -            | -            | -            | -               |
| Full-Time Equivalents | 1.00         | 1.00         | 1.00         | 1.00            |
| Part-Time Equivalents | 0.70         | 0.70         | 0.70         | 0.70            |

**STAFFING LEVELS BY TYPE AND FISCAL YEAR**

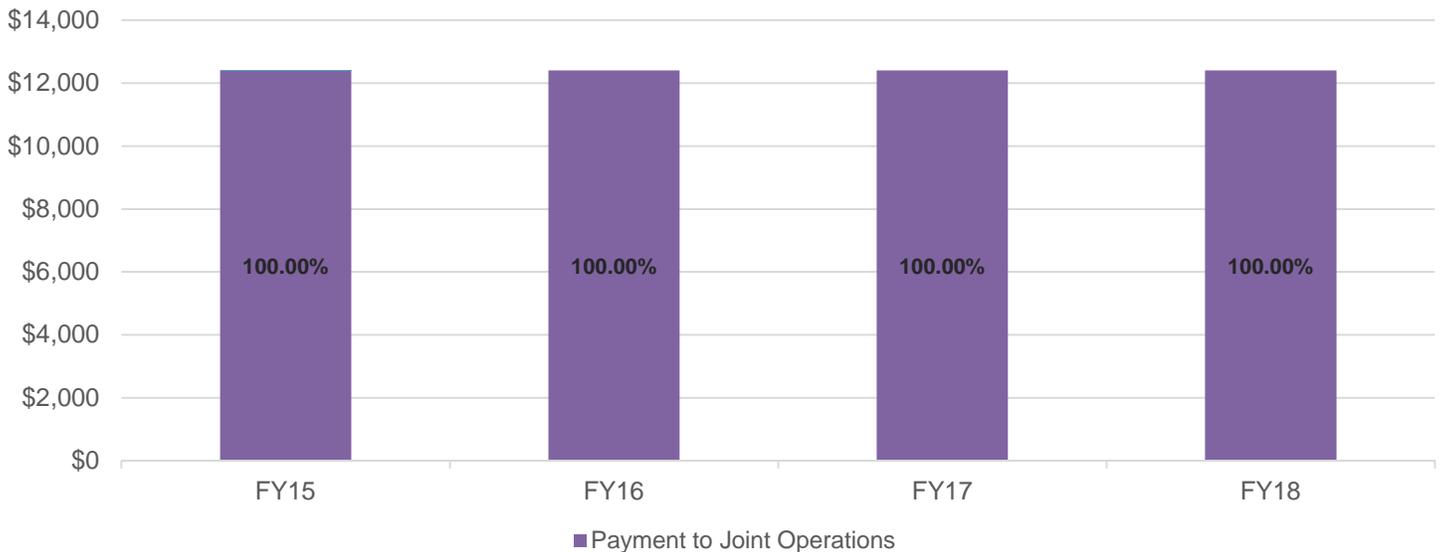




The Division of Forestry carries out forestry activities on state-owned lands, manages State Forests, enforces forestry laws, protects forests from fire and forest pests, and performs state-wide forest resource management.

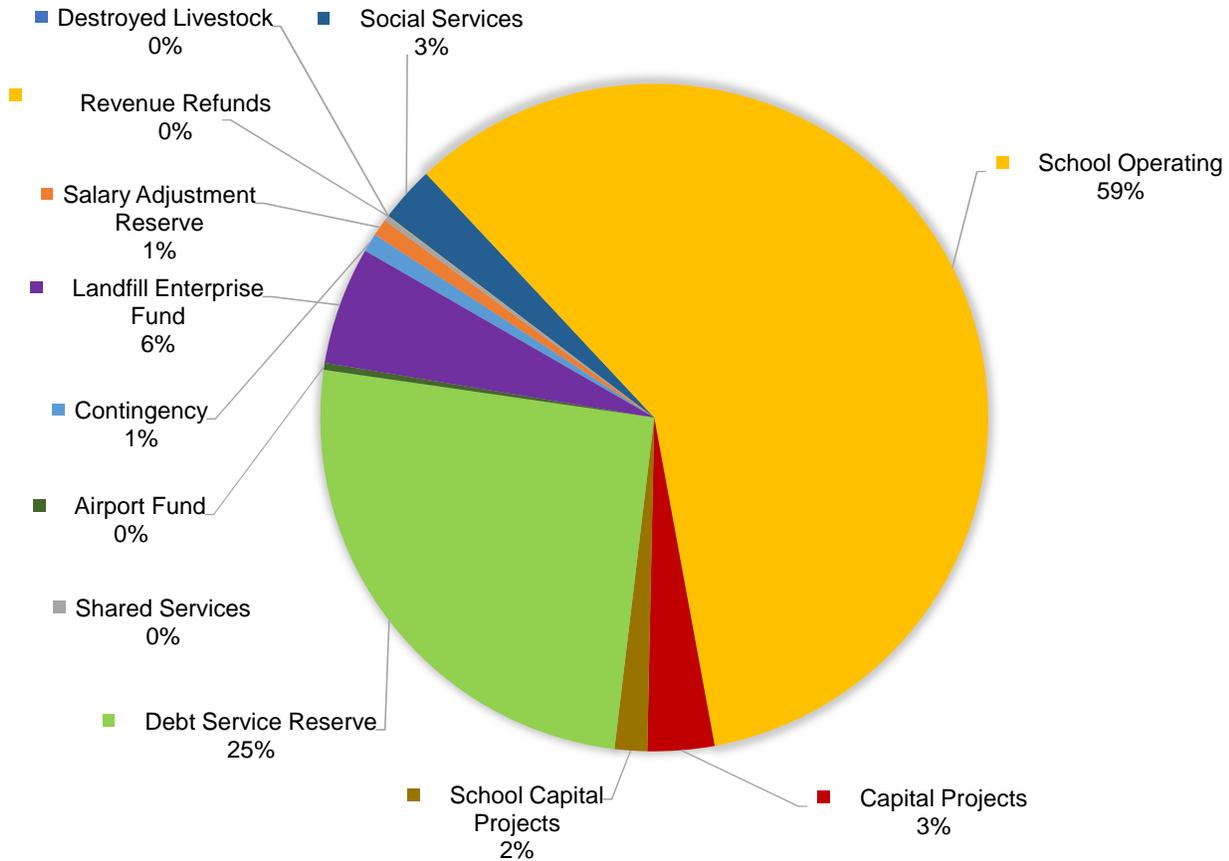
|                             | FY15<br>Actual<br>Amount | FY16<br>Actual<br>Amount | FY17<br>Adopted<br>Budget | FY18<br>Adopted<br>Budget |
|-----------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| <b>Revenues</b>             |                          |                          |                           |                           |
| Undesignated Revenues       | 12,402                   | 12,402                   | 12,405                    | 12,403                    |
| <b>Total</b>                | <b>12,402</b>            | <b>12,402</b>            | <b>12,405</b>             | <b>12,403</b>             |
| <b>Expenditures</b>         |                          |                          |                           |                           |
| Payment to Joint Operations | 12,402                   | 12,402                   | 12,405                    | 12,403                    |
| <b>Total</b>                | <b>12,402</b>            | <b>12,402</b>            | <b>12,405</b>             | <b>12,403</b>             |

**EXPENDITURES BY CATEGORY AND FISCAL YEAR**



# NON-DEPARTMENTAL

## EXPENDITURE PERCENTAGES BY COST CENTER



**\$36,022,799**

| Cost Center                    | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget | % Change FY17 - FY18 |
|--------------------------------|--------------------|--------------------|---------------------|---------------------|----------------------|
| Contingency                    | -                  | -                  | 325,000             | 325,000             | 0.00%                |
| Salary Adjustment Reserve      | -                  | -                  | 137,500             | 303,000             | 54.62%               |
| Shared Services                | 64,862             | 68,735             | 71,850              | 84,955              | 0.00%                |
| Revenue Refunds                | 74,203             | 3,782              | 5,000               | 8,000               | 37.50%               |
| Destroyed Livestock            | -                  | -                  | 3,000               | -                   | 0.00%                |
| <b>Interfund Transfers To:</b> |                    |                    |                     |                     |                      |
| Social Services                | 916,784            | 837,957            | 837,957             | 977,108             | 14.24%               |
| School Operating               | 19,815,942         | 20,458,308         | 20,975,416          | 21,270,036          | 1.39%                |
| Capital Projects               | 1,650,323          | 3,589,481          | 1,273,491           | 1,166,554           | -9.17%               |
| School Capital Projects        | -                  | -                  | 878,000             | 567,000             | 0.00%                |
| Debt Service Reserve           | 9,190,578          | 9,043,471          | 9,204,743           | 9,144,999           | -0.65%               |
| Airport Fund                   | 152,566            | 98,250             | 133,241             | 119,762             | 0.00%                |
| Landfill Enterprise Fund       | 2,315,380          | 2,015,761          | 3,005,191           | 2,056,385           | -46.14%              |
| <b>Totals</b>                  | <b>34,180,638</b>  | <b>36,115,745</b>  | <b>36,850,389</b>   | <b>36,022,799</b>   | <b>-2.30%</b>        |



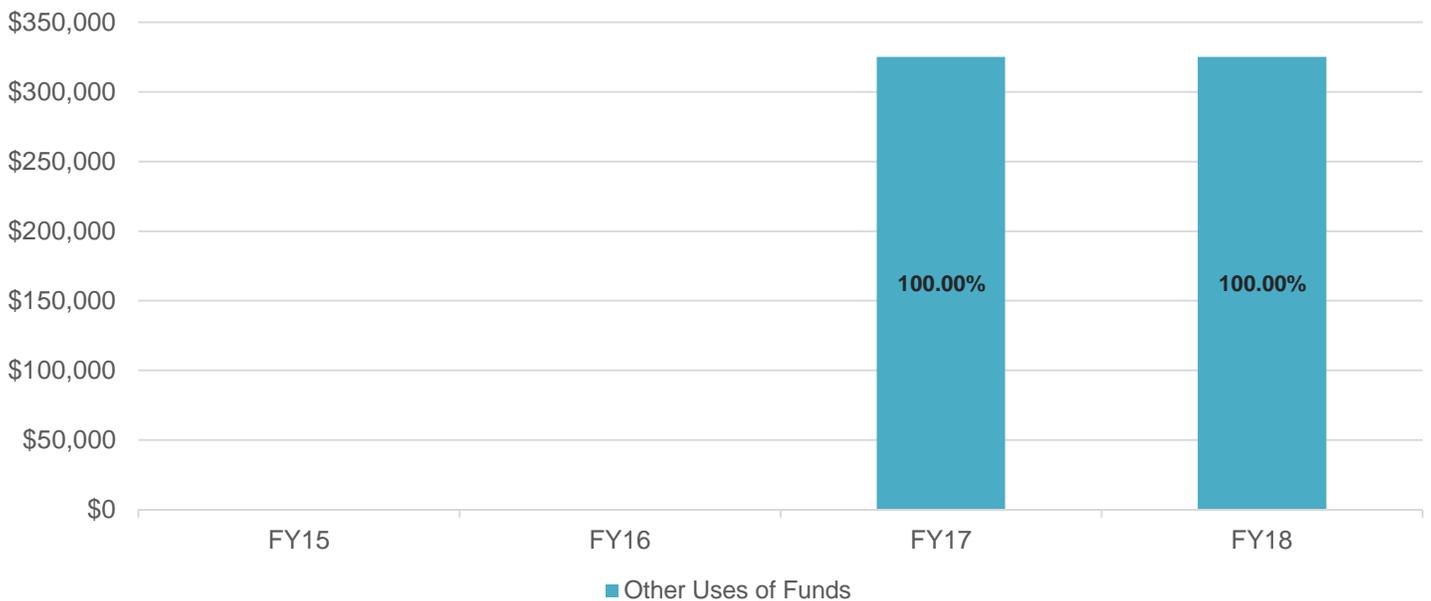
The Contingency Fund Department was established by the Board of Supervisors to fund any unanticipated expenditure during the fiscal year. Any transfer from this department to any other department requires action by the Board of Supervisors at a public meeting.

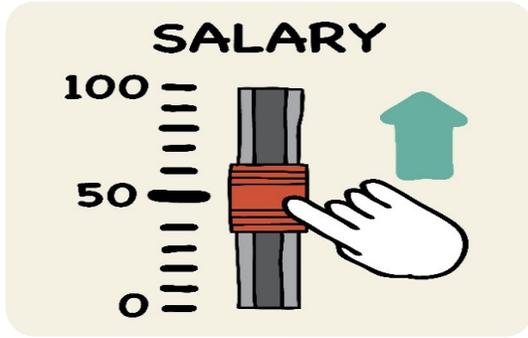
| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | -                  | -                  | 325,000             | 325,000             |
| <b>Total</b>          | <b>-</b>           | <b>-</b>           | <b>325,000</b>      | <b>325,000</b>      |

| Expenditures        | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|---------------------|--------------------|--------------------|---------------------|---------------------|
| Other Uses of Funds | -                  | -                  | 325,000             | 325,000             |
| <b>Total</b>        | <b>-</b>           | <b>-</b>           | <b>325,000</b>      | <b>325,000</b>      |

EXPENDITURES BY CATEGORY AND FISCAL YEAR

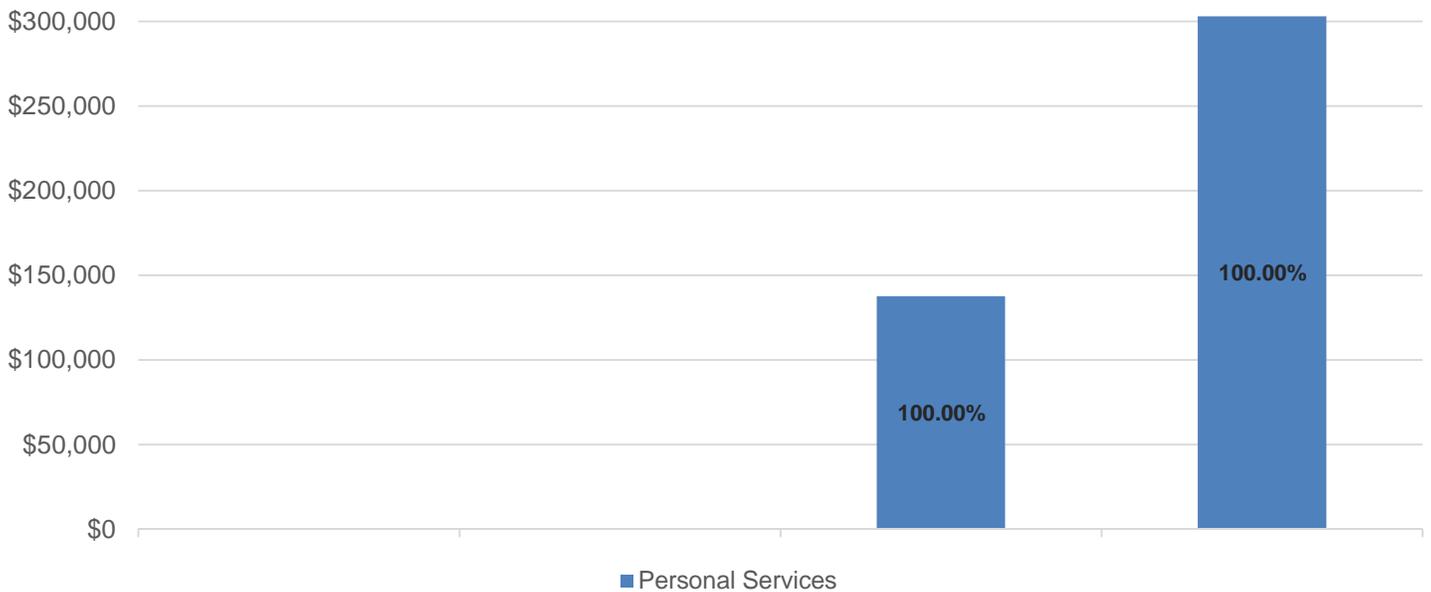




This department was established during the fiscal year 2009 budget cycle to track all County monies associated with merit increases, cost-of-living (COLA) and other wage adjustments. Prior to 2009 these funds were budgeted in the Human Resources Department.

| Expenditures      | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-------------------|--------------------|--------------------|---------------------|---------------------|
| Personal Services | -                  | -                  | 137,500             | 303,000             |
| <b>Total</b>      | -                  | -                  | <b>137,500</b>      | <b>303,000</b>      |

EXPENDITURES BY CATEGORY AND FISCAL YEAR





This department was established to account for various insurances related to the County of Orange. In previous years insurance was budgeted in Human Resources.

| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 64,862             | 68,735             | 71,850              | 84,955              |
| <b>Total</b>          | <b>64,862</b>      | <b>68,735</b>      | <b>71,850</b>       | <b>84,955</b>       |

| Expenditures  | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|---------------|--------------------|--------------------|---------------------|---------------------|
| Other Charges | 64,862             | 68,735             | 71,850              | 84,955              |
| <b>Total</b>  | <b>64,862</b>      | <b>68,735</b>      | <b>71,850</b>       | <b>84,955</b>       |

EXPENDITURES BY CATEGORY AND FISCAL YEAR





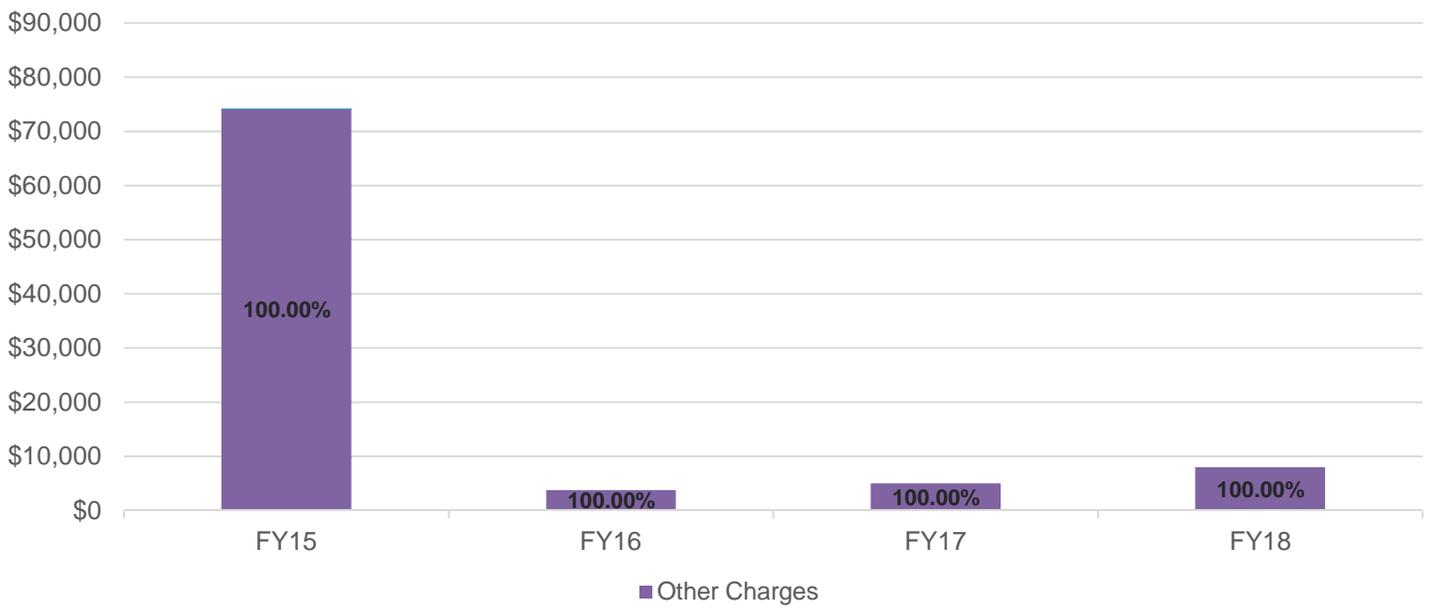
This budget unit was created to account for contributions to local non-profit organizations and events in the form of fee or service charge refunds. For FY18, estimated expenditures for the reimbursement of Destroyed Livestock have been combined with this cost center.

| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 74,203             | 3,782              | 5,000               | 8,000               |
| <b>Total</b>          | <b>74,203</b>      | <b>3,782</b>       | <b>5,000</b>        | <b>8,000</b>        |

| Expenditures  | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|---------------|--------------------|--------------------|---------------------|---------------------|
| Other Charges | 74,203             | 3,782              | 5,000               | 8,000               |
| <b>Total</b>  | <b>74,203</b>      | <b>3,782</b>       | <b>5,000</b>        | <b>8,000</b>        |

EXPENDITURES BY CATEGORY AND FISCAL YEAR

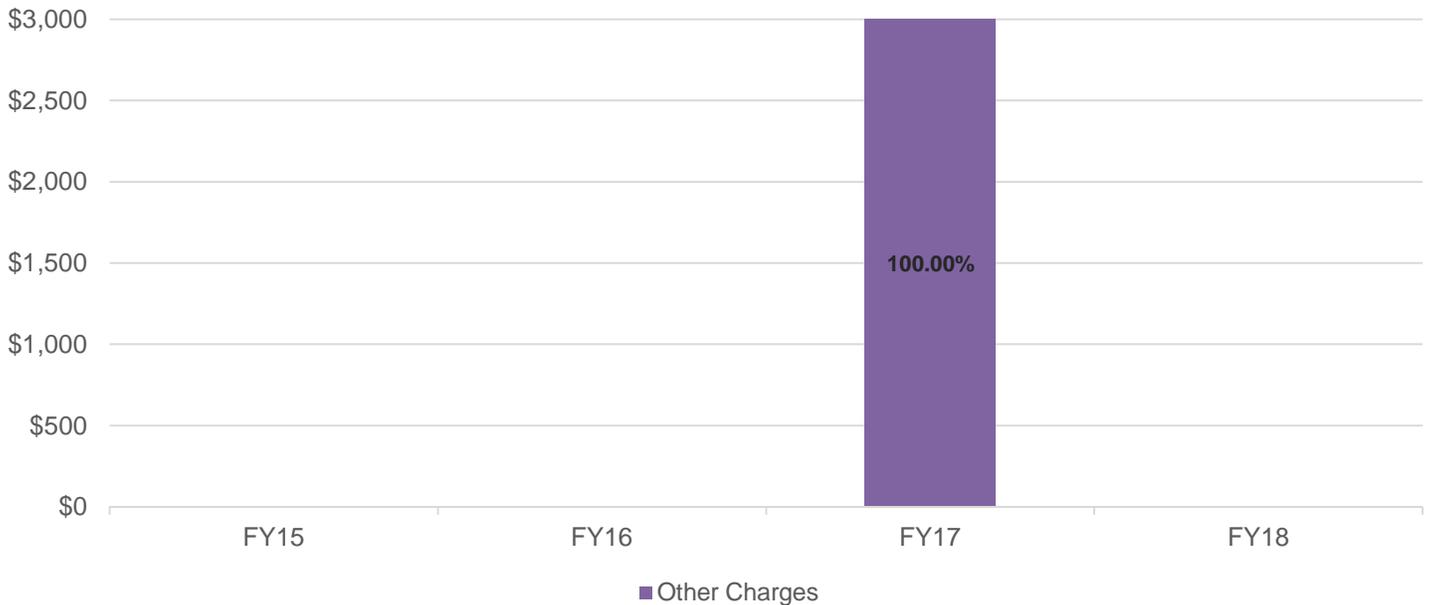




The Destroyed Livestock Fund is available to reimburse county residents when livestock is destroyed by vicious animals. For FY18, these expenditures are estimated within the Revenue Refunds cost center.

|                       | FY15<br>Actual<br>Amount | FY16<br>Actual<br>Amount | FY17<br>Adopted<br>Budget | FY18<br>Adopted<br>Budget |
|-----------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| <b>Revenues</b>       |                          |                          |                           |                           |
| Undesignated Revenues | -                        | -                        | 3,000                     | -                         |
| <b>Total</b>          | <b>-</b>                 | <b>-</b>                 | <b>3,000</b>              | <b>-</b>                  |
| <b>Expenditures</b>   |                          |                          |                           |                           |
| Other Charges         | -                        | -                        | 3,000                     | -                         |
| <b>Total</b>          | <b>-</b>                 | <b>-</b>                 | <b>3,000</b>              | <b>-</b>                  |

EXPENDITURES BY CATEGORY AND FISCAL YEAR



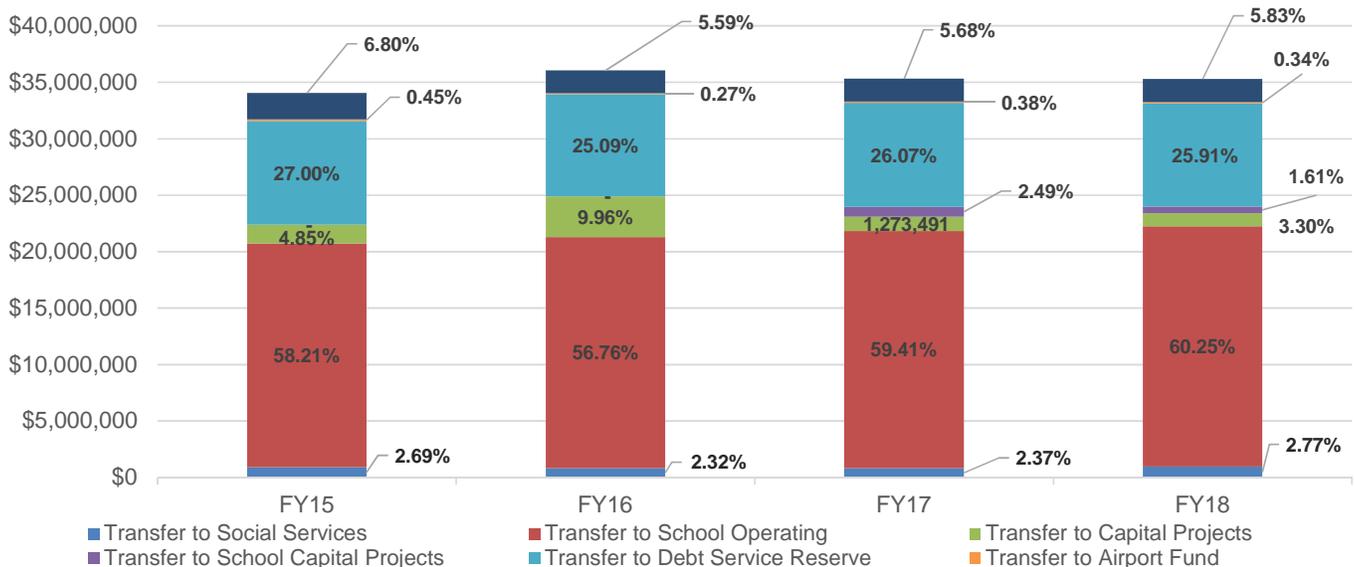


The General Fund transfers local tax dollars to assist in the Social Services Fund, School Operating Fund, Capital Projects Fund, School Capital Projects Fund, Debt Service Fund, Airport Fund and Landfill Enterprise Fund.

| Revenues              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------|--------------------|--------------------|---------------------|---------------------|
| Undesignated Revenues | 32,513,398         | 34,510,317         | 33,760,046          | 33,855,124          |
| Functional Aid: Local | 1,419,531          | 1,416,119          | 1,419,744           | 1,317,188           |
| Functional Aid: State | 108,645            | 116,792            | 128,249             | 129,532             |
| <b>Total</b>          | <b>34,041,574</b>  | <b>36,043,228</b>  | <b>35,308,039</b>   | <b>35,301,844</b>   |

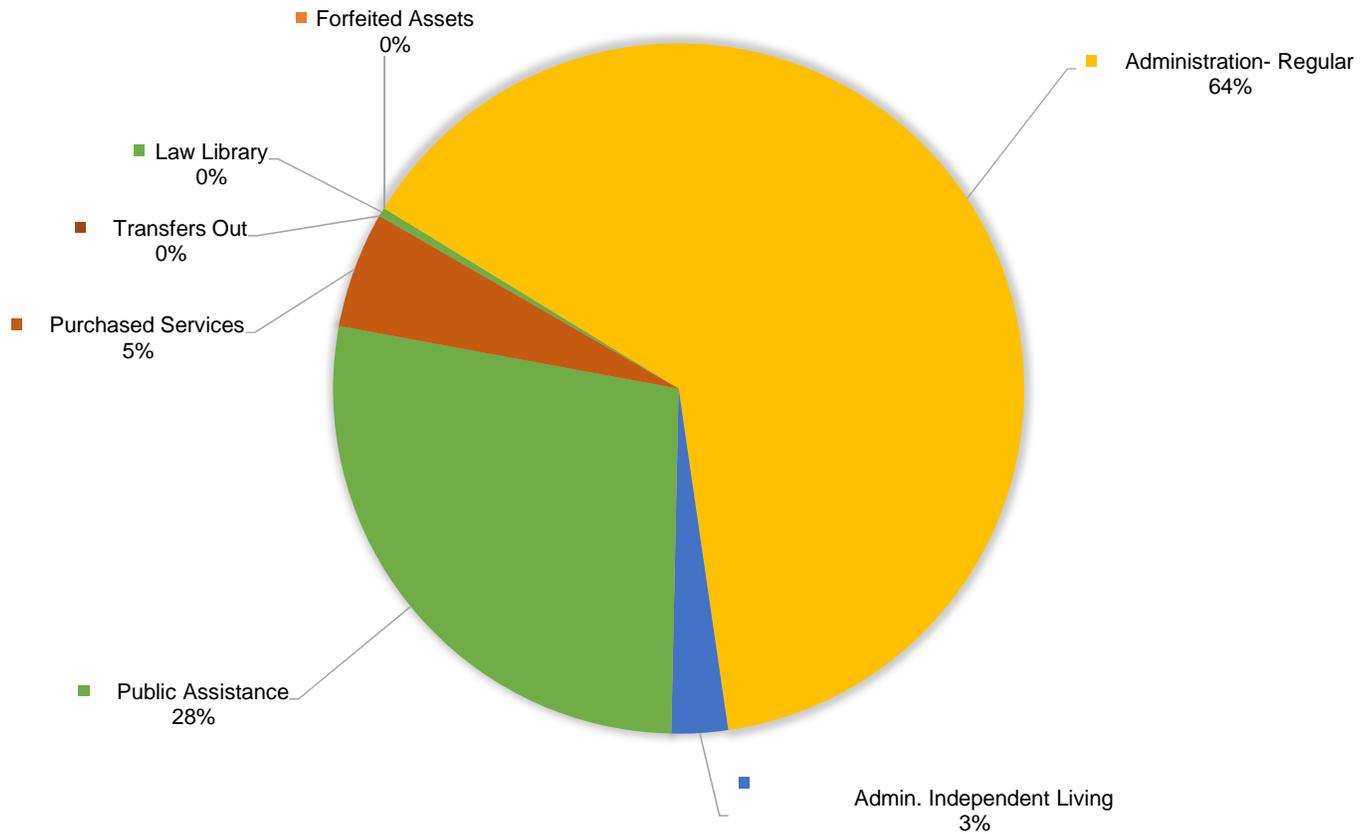
| Expenditures                         | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|--------------------------------------|--------------------|--------------------|---------------------|---------------------|
| Transfer to Social Services          | 916,784            | 837,957            | 837,957             | 977,108             |
| Transfer to School Operating         | 19,815,942         | 20,458,308         | 20,975,416          | 21,270,036          |
| Transfer to Capital Projects         | 1,650,323          | 3,589,481          | 1,273,491           | 1,166,554           |
| Transfer to School Capital Projects  | -                  | -                  | 878,000             | 567,000             |
| Transfer to Debt Service Reserve     | 9,190,578          | 9,043,471          | 9,204,743           | 9,144,999           |
| Transfer to Airport Fund             | 152,566            | 98,250             | 133,241             | 119,762             |
| Transfer to Landfill Enterprise Fund | 2,315,380          | 2,015,761          | 2,005,191           | 2,056,385           |
| <b>Total</b>                         | <b>34,041,574</b>  | <b>36,043,228</b>  | <b>35,308,039</b>   | <b>35,301,844</b>   |

EXPENDITURES BY CATEGORY AND FISCAL YEAR



# SPECIAL REVENUE FUNDS

## EXPENDITURE PERCENTAGES BY COST CENTER



**\$3,709,437**

| Cost Center                        | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget | % Change FY17 - FY18 |
|------------------------------------|--------------------|--------------------|---------------------|---------------------|----------------------|
| Law Library                        | 11,395             | 10,924             | 15,531              | 15,531              | 0.00%                |
| Forfeited Assets                   | 12,345             | 2,212              | -                   | -                   | 0.00%                |
| <b>Virginia Public Assistance:</b> |                    |                    |                     |                     |                      |
| Administration- Regular            | 1,896,722          | 2,084,229          | 2,294,672           | 2,372,486           | 3.28%                |
| Admin. Independent Living          | -                  | -                  | 46,000              | 97,500              | 52.82%               |
| Public Assistance                  | 1,056,769          | 998,193            | 740,500             | 1,022,560           | 27.58%               |
| Purchased Services                 | 66,550             | 69,585             | 142,950             | 201,360             | 0.00%                |
| Transfers Out                      | -                  | 134,074            | -                   | -                   | 0.00%                |
| <b>Totals</b>                      | <b>3,043,781</b>   | <b>3,299,217</b>   | <b>3,239,653</b>    | <b>3,709,437</b>    | <b>12.66%</b>        |

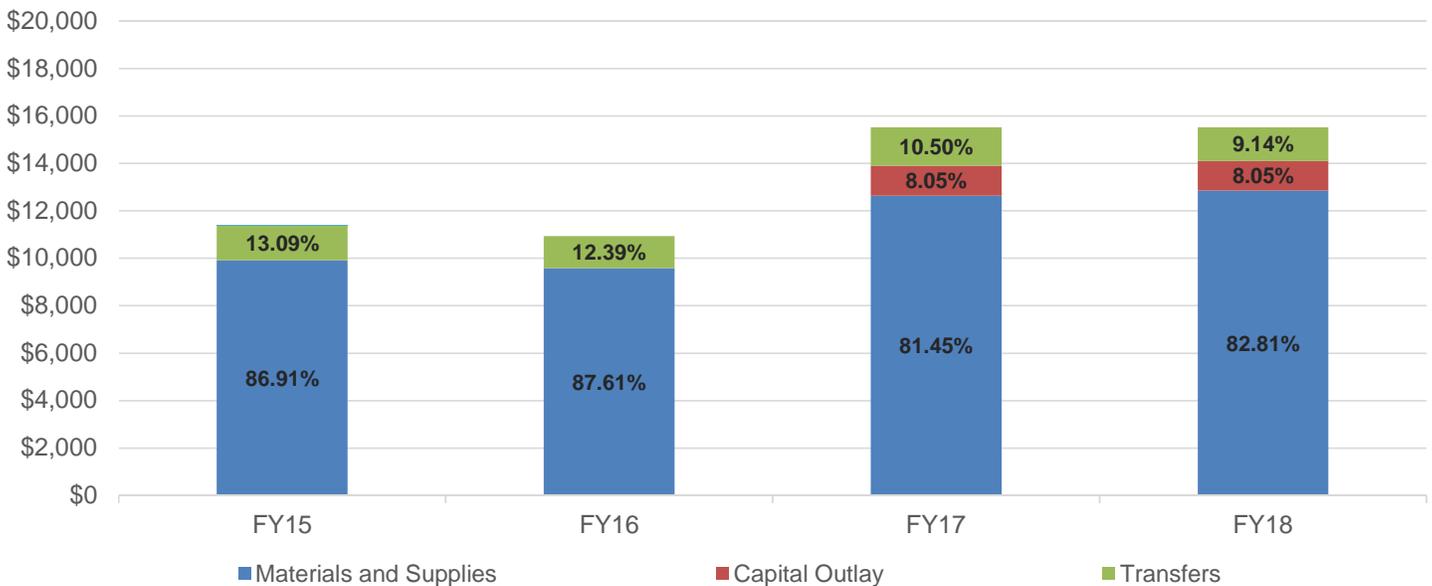


The Law Library is operated by the county attorney's office, in conjunction with the support from county administration. The Law Library contains the Code of Virginia, Michie's Jurisprudence, as well as other case law and research books. In addition there are two (2) computer terminals for conducting online research. The Law Library has a subscription of Lexis for online legal research by the public. The public, court officials, attorneys and judges use the Law Library. It is a valuable center of information.

The Law Library is completely paid from a local fee that is collected in our courts, both the Circuit Court and the Combined Courts (General District and Juvenile & Domestic Relations Courts) on all civil and criminal filings.

|                              | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|------------------------------|--------------------|--------------------|---------------------|---------------------|
| <b>Revenues</b>              |                    |                    |                     |                     |
| Law Library Fees             | 6,449              | 6,010              | 6,000               | 6,000               |
| Appropriated Fund Balance    | -                  | -                  | 9,531               | 9,531               |
| <b>Total</b>                 | <b>6,449</b>       | <b>6,010</b>       | <b>15,531</b>       | <b>15,531</b>       |
| <b>Expenditures</b>          |                    |                    |                     |                     |
| Materials and Supplies       | 9,903              | 9,570              | 12,650              | 12,861              |
| Capital Outlay               | -                  | -                  | 1,250               | 1,250               |
| Transfers                    | 1,492              | 1,354              | 1,631               | 1,420               |
| <b>Total</b>                 | <b>11,395</b>      | <b>10,924</b>      | <b>15,531</b>       | <b>15,531</b>       |
| <b>To (From) Fund Equity</b> | <b>(4,946)</b>     | <b>(4,914)</b>     | <b>-</b>            | <b>-</b>            |

EXPENDITURES BY CATEGORY AND FISCAL YEAR

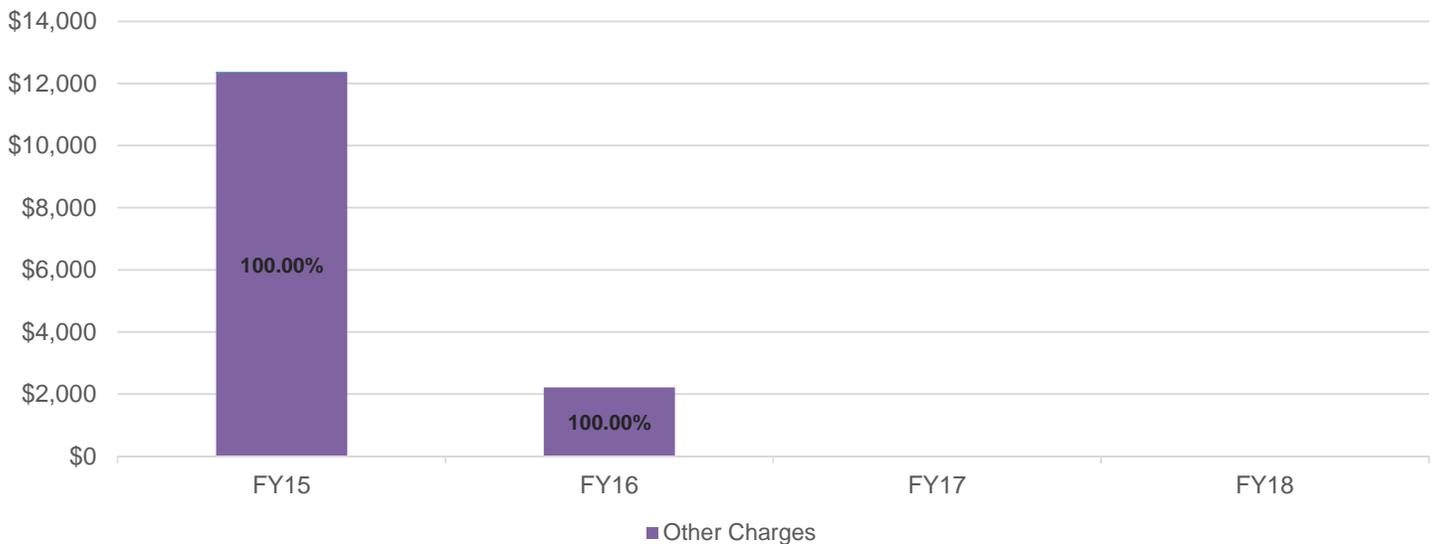




The Forfeited Asset Fund is a self-sustaining fund. Funding is received by the Sheriff's Office and Commonwealth Attorney's Office as proceeds from seized properties/funds during arrests/court cases.

|                                   | FY15<br>Actual<br>Amount | FY16<br>Actual<br>Amount | FY17<br>Adopted<br>Budget | FY18<br>Adopted<br>Budget |
|-----------------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| <b>Revenues</b>                   |                          |                          |                           |                           |
| Use of Money                      | 21                       | 77                       | -                         | -                         |
| Forfeited Assets:                 |                          |                          |                           |                           |
| Commonwealth Attorney             | -                        | 2,709                    | -                         | -                         |
| Sheriff                           | -                        | 11,272                   | -                         | -                         |
| State Revenue                     | 4,716                    | -                        | -                         | -                         |
| Federal Revenue                   | -                        | 1,332                    | -                         | -                         |
| <b>Total</b>                      | <b>4,737</b>             | <b>15,390</b>            | -                         | -                         |
| <b>Expenditures</b>               |                          |                          |                           |                           |
| Other Charges                     | 12,345                   | 2,212                    | -                         | -                         |
| <b>Total</b>                      | <b>12,345</b>            | <b>2,212</b>             | -                         | -                         |
| <b>Net To (From) Fund Balance</b> | <b>(7,608)</b>           | <b>13,178</b>            | -                         | -                         |

**EXPENDITURES BY CATEGORY AND FISCAL YEAR**



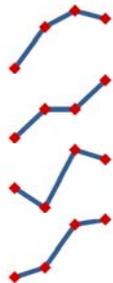


**Budget Highlights**

- ♦ Two new full time positions- Benefit Program Specialist II and Family Services Specialist IV
- ♦ Copier Replacement
- ♦ Tuition reimbursement

**Performance Measures**

|  | FY15 Actuals | FY16 Actuals | FY17 Actuals* | FY18 Projection |
|--|--------------|--------------|---------------|-----------------|
| Number of Youths in foster care                  | 19           | 39           | 47            | 43              |
| Number of youths in independent living program   | 5            | 7            | 7             | 9               |
| Number of Medicaid applications processed        | 1,463        | 1,374        | 1,633         | 1,590           |
| Number of Medicaid applications processed timely | 701          | 769          | 1,065         | 1,100           |

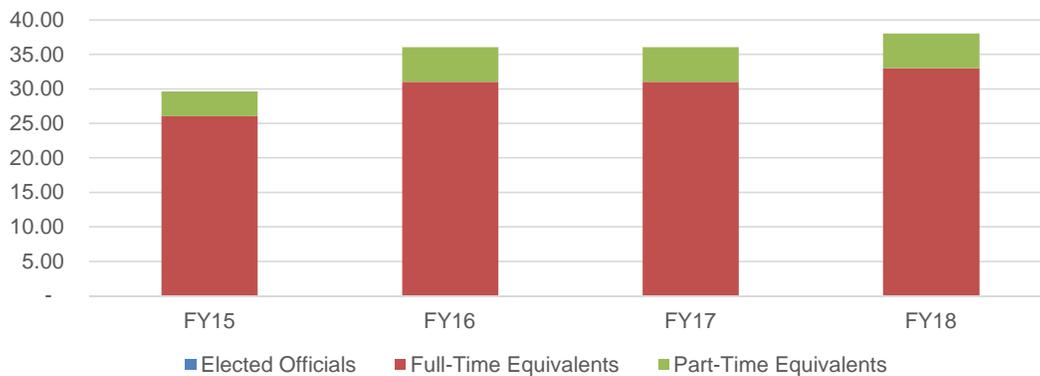


\* FY17 Actuals are for July 1, 2016 - December 31, 2016.

**Staffing**

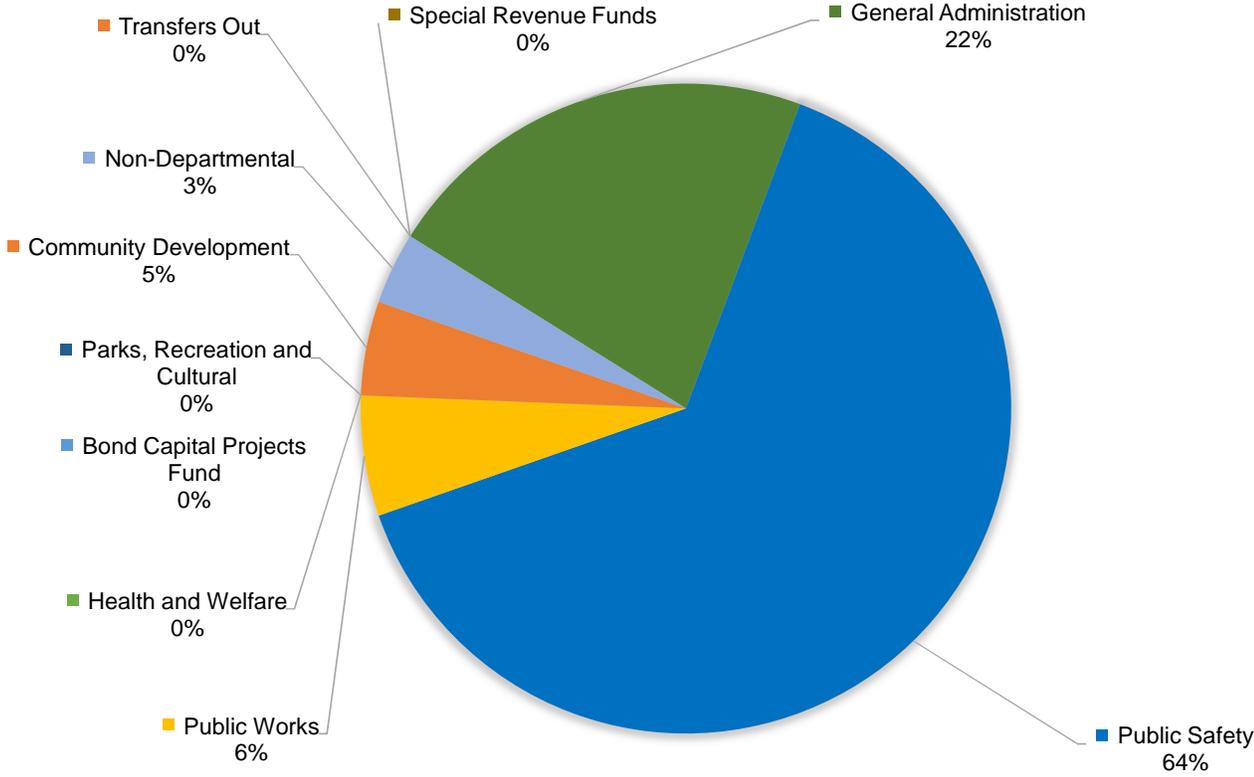
|                       | FY15 Actuals | FY16 Actuals | FY17 Actuals | FY18 Projection |
|-----------------------|--------------|--------------|--------------|-----------------|
| Elected Officials     | -            | -            | -            | -               |
| Full-Time Equivalents | 26.00        | 31.00        | 31.00        | 33.00           |
| Part-Time Equivalents | 3.60         | 5.02         | 5.02         | 5.02            |

**STAFFING LEVELS BY TYPE AND FISCAL YEAR**



# CAPITAL PROJECTS FUNDS

## EXPENDITURE PERCENTAGES BY COST CENTER



**\$2,989,346**

| Cost Center                    | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget | % Change FY17 - FY18 |
|--------------------------------|--------------------|--------------------|---------------------|---------------------|----------------------|
| Bond Capital Projects Fund     | -                  | -                  | -                   | -                   | 0.00%                |
| Transfers Out                  | 284,232            | 1,080,292          | -                   | -                   | 0.00%                |
| General Administration         | 556,624            | 307,013            | 247,621             | 651,893             | 62.02%               |
| Public Safety                  | 1,555,319          | 1,016,010          | 2,097,895           | 1,912,117           | -9.72%               |
| Public Works                   | 38,399             | 156,920            | 190,000             | 179,000             | 0.00%                |
| Health and Welfare             | -                  | 21,714             | -                   | -                   | 0.00%                |
| Parks, Recreation and Cultural | 2,920              | 112,306            | -                   | -                   | 0.00%                |
| Community Development          | 28,336             | 76,173             | 175,338             | 140,000             | -25.24%              |
| Non-Departmental               | -                  | -                  | 133,437             | 106,336             | -25.49%              |
| Special Revenue Funds          | -                  | -                  | 45,000              | -                   | 0.00%                |
| <b>Totals</b>                  | <b>2,465,830</b>   | <b>2,770,429</b>   | <b>2,889,291</b>    | <b>2,989,346</b>    | <b>3.35%</b>         |



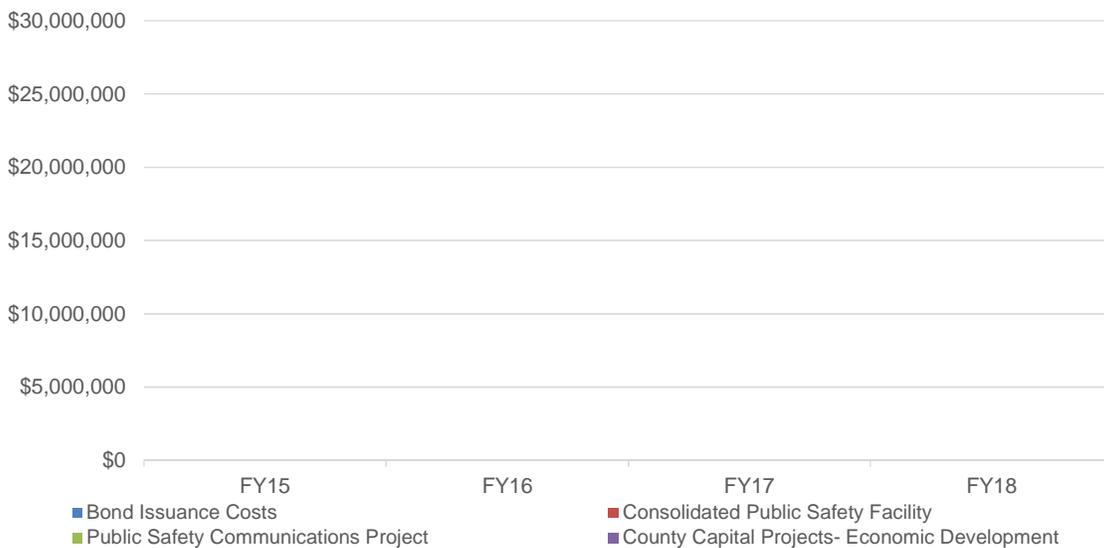
In November, 2016, the Board of Supervisors authorized a lease-revenue bond sale which included funding for the following projects:

- ◆ Public Safety Communications System
- ◆ Consolidated E-911 Dispatch and Public Safety Facility
- ◆ Dispatch Consolidation and Modernization Project
- ◆ Fiber Optics/Rural Broadband Initiative

Appropriations for the projects were adopted by budget amendment during FY17.

|   | FY15<br>Actual<br>Amount | FY16<br>Actual<br>Amount | FY17<br>Adopted<br>Budget | FY18<br>Adopted<br>Budget |
|---|--------------------------|--------------------------|---------------------------|---------------------------|
| <b>Revenues</b>                               |                          |                          |                           |                           |
| Interest on Investments                       | -                        | -                        | -                         | -                         |
| Proceeds from Debt Issuance                   | -                        | -                        | -                         | -                         |
| Transfers from Debt Service                   | -                        | -                        | -                         | -                         |
| <b>Total</b>                                  | <b>-</b>                 | <b>-</b>                 | <b>-</b>                  | <b>-</b>                  |
| <b>Expenditures</b>                           |                          |                          |                           |                           |
| Bond Issuance Costs                           | -                        | -                        | -                         | -                         |
| Consolidated Public Safety Facility           | -                        | -                        | -                         | -                         |
| Public Safety Communications Project          | -                        | -                        | -                         | -                         |
| County Capital Projects- Economic Development | -                        | -                        | -                         | -                         |
| Transfer to Debt Service Fund                 | -                        | -                        | -                         | -                         |
| <b>Total</b>                                  | <b>-</b>                 | <b>-</b>                 | <b>-</b>                  | <b>-</b>                  |

**EXPENDITURES BY CATEGORY AND FISCAL YEAR**

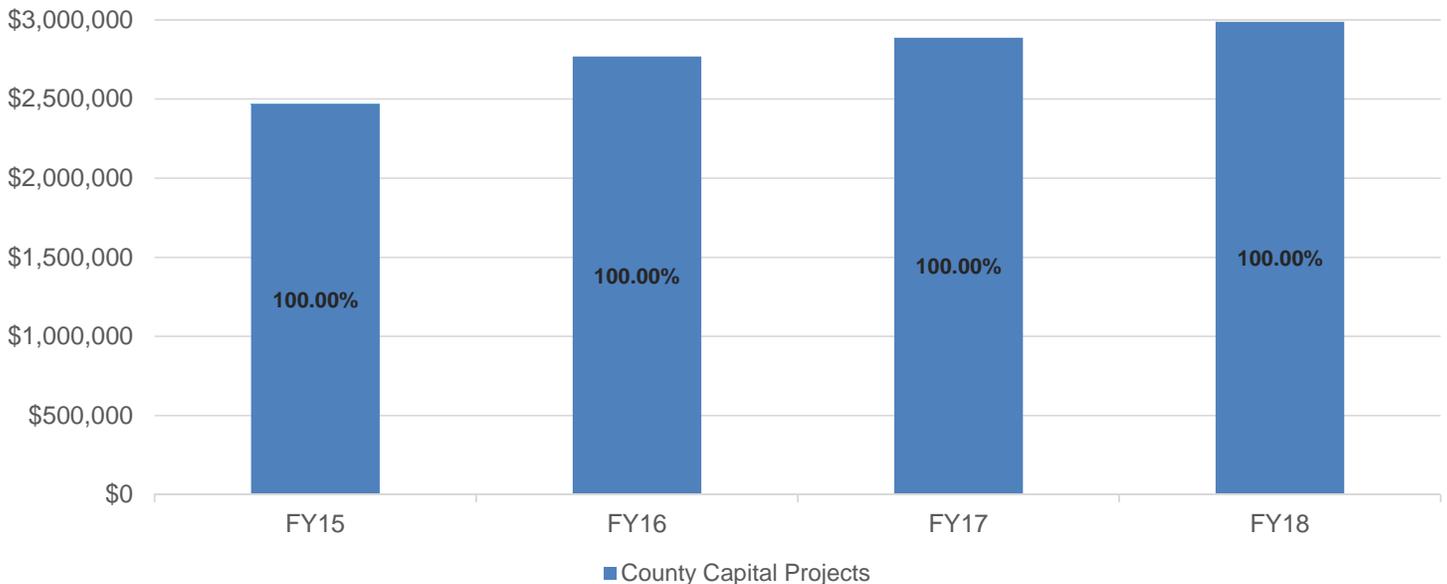




The Capital Projects Fund provides funding for public buildings, land and other capital assets, which are of significant value and generally have a useful life of five years or more. Revenues included in the Capital Projects Fund may be transferred from proffer funds, General Fund, grant proceeds and bond proceeds.

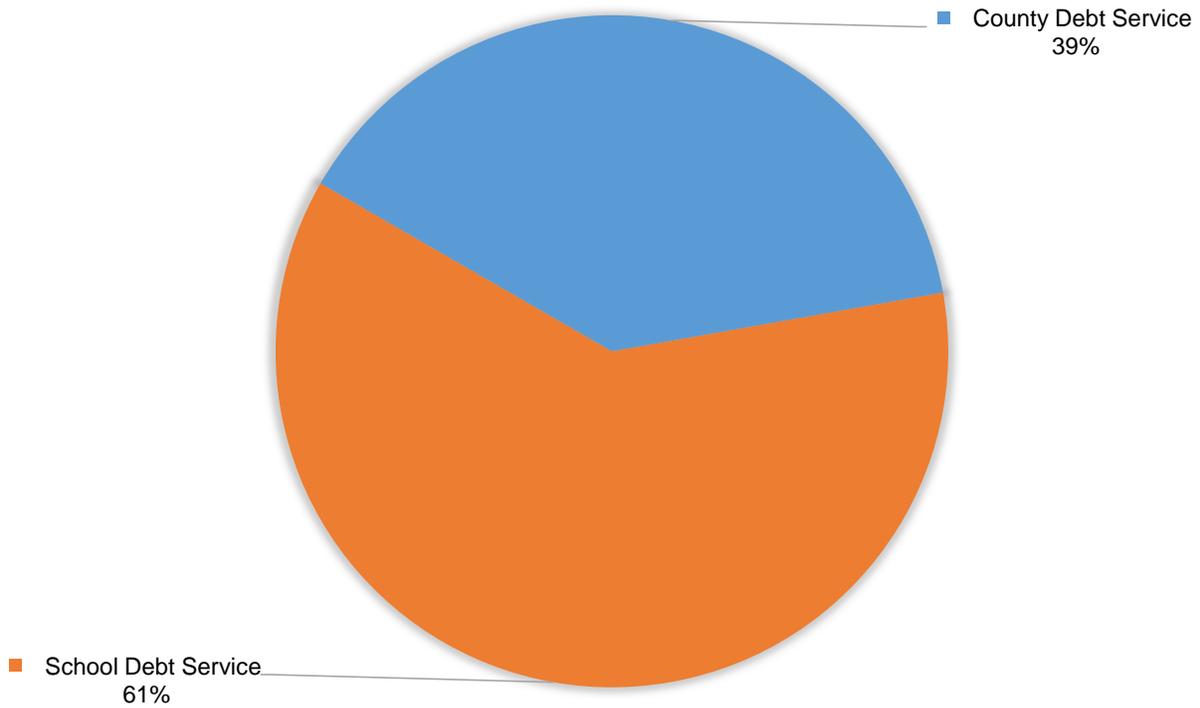
|                                   | FY15<br>Actual<br>Amount | FY16<br>Actual<br>Amount | FY17<br>Adopted<br>Budget | FY18<br>Adopted<br>Budget |
|-----------------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| <b>Revenues</b>                   |                          |                          |                           |                           |
| Other Local                       | 25                       | -                        | -                         | -                         |
| State                             | 151,597                  | 88,320                   | 123,300                   | 5,292                     |
| Federal                           | -                        | -                        | 1,010,000                 | 1,010,000                 |
| Financing Proceeds                | 494,870                  | -                        | 307,500                   | -                         |
| Transfers from General Fund       | 1,650,323                | 3,589,481                | 1,273,491                 | 1,166,554                 |
| From Fund Balance                 | -                        | 133,696                  | 175,000                   | 807,500                   |
| <b>Total</b>                      | <b>2,296,815</b>         | <b>3,811,496</b>         | <b>2,889,291</b>          | <b>2,989,346</b>          |
| <b>Expenditures</b>               |                          |                          |                           |                           |
| County Capital Projects           | 2,465,830                | 2,770,429                | 2,889,291                 | 2,989,346                 |
| <b>Total</b>                      | <b>2,465,830</b>         | <b>2,770,429</b>         | <b>2,889,291</b>          | <b>2,989,346</b>          |
| <b>Net To (From) Fund Balance</b> | <b>(169,015)</b>         | <b>1,041,067</b>         | <b>-</b>                  | <b>-</b>                  |

**EXPENDITURES BY CATEGORY AND FISCAL YEAR**



# DEBT SERVICE

## EXPENDITURE PERCENTAGES BY COST CENTER



**\$10,079,167**

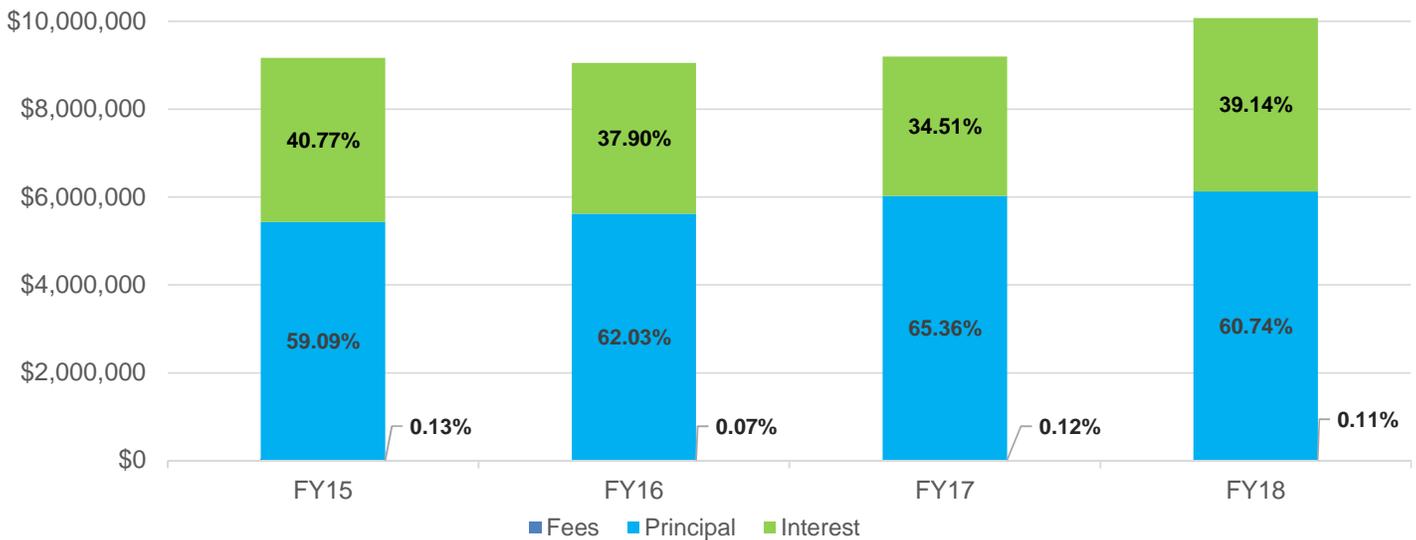
| Cost Center          | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget | % Change FY17 - FY18 |
|----------------------|--------------------|--------------------|---------------------|---------------------|----------------------|
| <b>Debt Service:</b> |                    |                    |                     |                     |                      |
| County Debt Service  | 2,641,570          | 2,700,229          | 2,984,239           | 3,917,527           | 23.82%               |
| School Debt Service  | 6,534,957          | 6,357,294          | 6,220,504           | 6,161,640           | -0.96%               |
| <b>Totals</b>        | <b>9,176,527</b>   | <b>9,057,523</b>   | <b>9,204,743</b>    | <b>10,079,167</b>   | <b>8.68%</b>         |



The Debt Service Fund is used to accumulate financial resources for the payment of principal and interest on all debt and for the recording of payments on this debt. The County has no legal debt limit, however, the Board's adopted policy limits its issuance to 2.5% of total assessed property values. Policy also limits direct debt service expenditures as a percentage of total governmental expenditures at 12%. In addition, the ten-year tax-supported debt payout ratio is limited to a minimum of 55%. The FY18 Adopted Budget complies with these limits.

|                               | FY15<br>Actual<br>Amount | FY16<br>Actual<br>Amount | FY17<br>Adopted<br>Budget | FY18<br>Adopted<br>Budget |
|-------------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| <b>Revenues</b>               |                          |                          |                           |                           |
| Transfers & Reserves          | 9,190,578                | 9,043,471                | 9,204,743                 | 10,079,167                |
| <b>Total</b>                  | <b>9,190,578</b>         | <b>9,043,471</b>         | <b>9,204,743</b>          | <b>10,079,167</b>         |
| <b>Expenditures</b>           |                          |                          |                           |                           |
| Principal                     | 5,422,510                | 5,618,697                | 6,016,663                 | 6,122,308                 |
| Interest                      | 3,741,655                | 3,432,476                | 3,176,580                 | 3,945,359                 |
| Fees                          | 12,362                   | 6,350                    | 11,500                    | 11,500                    |
| <b>Total</b>                  | <b>9,176,527</b>         | <b>9,057,523</b>         | <b>9,204,743</b>          | <b>10,079,167</b>         |
| <b>To (From) Fund Balance</b> | <b>14,051</b>            | <b>(14,052)</b>          | <b>-</b>                  | <b>-</b>                  |

**EXPENDITURES BY CATEGORY AND FISCAL YEAR**



**Debt Service Schedule**  
**Orange County, Virginia**

| Obligation  | FY17          | FY18          | FY19          | FY20          | FY21          | FY22          | FY23          | FY24          |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>2005 GO Bond - Industrial Park Improvements</b>  |               |               |               |               |               |               |               |               |
| Issued: December 7, 2005  |               |               |               |               |               |               |               |               |
| Interest Rates: 3.87%   |               |               |               |               |               |               |               |               |
| Payment Dates: Jul 15 & Jan 15  |               |               |               |               |               |               |               |               |
| O/S Balance-Beginning   | 255,003.00    | 129,841.00    |               |               |               |               |               |               |
| Principal Payments-July 15  | 125,162.00    | 129,841.00    |               |               |               |               |               |               |
| Interest Payment 1-July 15  | 4,934.31      | 2,512.42      |               |               |               |               |               |               |
| Interest Payment 2-January 15   | 2,512.42      |               |               |               |               |               |               |               |
| O/S Balance-Ending  | 129,841.00    | 0.00          |               |               |               |               |               |               |
| <b>2007 Lease Revenue Bonds - Courthouse/Animal Shelter &amp; Asst'd Living Facility</b>                                  |               |               |               |               |               |               |               |               |
| Issued: September 6, 2007   |               |               |               |               |               |               |               |               |
| Interest Rates: 4.25 to 5.0%  |               |               |               |               |               |               |               |               |
| Payment Dates: Aug 1 & Feb 1  |               |               |               |               |               |               |               |               |
| O/S Balance-Beginning   | 25,410,000.00 | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          |
| Principal Payments-Feb 1  | 25,410,000.00 |               |               |               |               |               |               |               |
| Interest Payment 1-Aug 1  | 577,965.63    |               |               |               |               |               |               |               |
| Interest Payment 2-Feb 1  | 568,102.00    |               |               |               |               |               |               |               |
| O/S Balance-Ending  | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          |
| <b>2016 Lease Revenue Bonds - Re-fi 2007 Bonds, Public Safety Complex, Communications System and Broadband Initiative</b> |               |               |               |               |               |               |               |               |
| Issued: December 21, 2016   |               |               |               |               |               |               |               |               |
| Interest Rates: 3.125% to 5.0%  |               |               |               |               |               |               |               |               |
| Payment Dates: May 1 & Nov 1  |               |               |               |               |               |               |               |               |
| O/S Balance-Beginning   | 48,110,000.00 | 48,110,000.00 | 47,000,000.00 | 45,850,000.00 | 44,505,000.00 | 43,105,000.00 | 41,650,000.00 | 38,135,000.00 |
| Principal Payments-Nov 1  | 0.00          | 1,110,000.00  | 1,150,000.00  | 1,345,000.00  | 1,400,000.00  | 1,455,000.00  | 3,515,000.00  | 3,465,000.00  |
| Interest Payment 1-May 1  | 764,677.25    | 1,043,672.88  | 1,022,798.38  | 997,788.38    | 965,443.13    | 931,535.63    | 845,971.88    | 759,346.88    |
| Interest Payment 2-Nov 1  | 0.00          | 1,058,783.88  | 1,043,672.88  | 1,022,798.38  | 997,788.38    | 965,443.13    | 931,535.63    | 845,971.88    |
| O/S Balance-Ending  | 48,110,000.00 | 47,000,000.00 | 45,850,000.00 | 44,505,000.00 | 43,105,000.00 | 41,650,000.00 | 38,135,000.00 | 34,670,000.00 |
| <b>2008 Capital Lease - 2 Pierce Fire Trucks</b>  |               |               |               |               |               |               |               |               |
| Issued: March 14, 2008  |               |               |               |               |               |               |               |               |
| Interest Rates: 3.57%   |               |               |               |               |               |               |               |               |
| Payment Dates: Aug 1 & Feb 1  |               |               |               |               |               |               |               |               |
| O/S Balance-Beginning   | 375,142.60    | 190,860.73    |               |               |               |               |               |               |
| Principal Payments-Feb 1  | 184,281.87    | 190,860.73    |               |               |               |               |               |               |
| Interest Payment 1-Aug 1  | 6,696.30      | 3,406.86      |               |               |               |               |               |               |
| Interest Payment 2-Feb 1  | 6,696.30      | 3,406.86      |               |               |               |               |               |               |
| O/S Balance-Ending  | 190,860.73    | 0.00          |               |               |               |               |               |               |
| <b>FY13 Capital Lease - Software, Generator, VOIP, Wireless Radios</b>  |               |               |               |               |               |               |               |               |
| Issued: September 27, 2012  |               |               |               |               |               |               |               |               |
| Interest Rates: 1.78%   |               |               |               |               |               |               |               |               |
| Payment Dates: Mar 27 & Sept. 27  |               |               |               |               |               |               |               |               |
| O/S Balance-Beginning   | 231,089.93    | 77,713.51     |               |               |               |               |               |               |
| Principal Payments-Mar 27   | 76,348.46     | 77,713.51     |               |               |               |               |               |               |
| Interest Payment 1-Mar 27   | 2,056.70      | 691.65        |               |               |               |               |               |               |
| Principal Payments-Sept. 27   | 77,027.96     |               |               |               |               |               |               |               |
| Interest Payment 2-Sept. 27   | 1,377.21      |               |               |               |               |               |               |               |
| O/S Balance-Ending  | 77,713.51     | 0.00          |               |               |               |               |               |               |
| <b>FY14 Equipment Lease-Vesta Pallas Project</b>  |               |               |               |               |               |               |               |               |
| Issued: July, 2013  |               |               |               |               |               |               |               |               |
| Interest Rates: 0%  |               |               |               |               |               |               |               |               |
| Payment Dates:  |               |               |               |               |               |               |               |               |
| O/S Balance-Beginning   | 42,154.92     | 28,103.28     | 14,051.64     |               |               |               |               |               |
| Principal Payments-   | 14,051.64     | 14,051.64     | 14,051.64     |               |               |               |               |               |
| Interest Payments-  | 0.00          | 0.00          | 0.00          |               |               |               |               |               |
| O/S Balance-Ending  | 28,103.28     | 14,051.64     | 0.00          |               |               |               |               |               |
| <b>FY15 Equipment Lease-Ambulances (2)</b>  |               |               |               |               |               |               |               |               |
| Issued: December 5, 2014  |               |               |               |               |               |               |               |               |
| Interest Rates: 1.56%   |               |               |               |               |               |               |               |               |
| Payment Dates: Dec 5 & June 5   |               |               |               |               |               |               |               |               |
| O/S Balance-Beginning   | 350,424.92    | 252,240.65    | 152,518.73    | 51,235.08     |               |               |               |               |
| Principal Payments-Jun 5  | 49,282.85     | 50,054.66     | 50,838.56     |               |               |               |               |               |
| Interest Payments-Jun 5   | 2,351.88      | 1,580.07      | 796.17        |               |               |               |               |               |
| Principal Payments-Dec 5  | 48,901.42     | 49,667.26     | 50,445.09     | 51,235.08     |               |               |               |               |
| Interest Payments-Dec 5   | 2,733.31      | 1,967.48      | 1,189.65      | 399.64        |               |               |               |               |
| O/S Balance-Ending  | 252,240.65    | 152,518.73    | 51,235.08     | 0.00          |               |               |               |               |
| <b>FY16 Equipment Lease-Ambulances (2)</b>  |               |               |               |               |               |               |               |               |
| Issued: July 18, 2016   |               |               |               |               |               |               |               |               |
| Interest Rates: 1.6%  |               |               |               |               |               |               |               |               |
| Payment Dates: Mar 1 & Sept 1   |               |               |               |               |               |               |               |               |
| O/S Balance-Beginning   | 514,626.44    | 343,721.58    | 173,229.87    |               |               |               |               |               |
| Principal Payments-Mar 1  | 84,232.37     | 85,585.48     | 86,959.71     |               |               |               |               |               |
| Interest Payments-Mar 1   | 3,423.63      | 2,070.52      | 695.68        |               |               |               |               |               |
| Principal Payments-Sept 1   | 86,672.49     | 84,906.23     | 86,270.16     |               |               |               |               |               |
| Interest Payments-Sept 1  | 983.51        | 2,749.77      | 1,385.84      |               |               |               |               |               |
| O/S Balance-Ending  | 343,721.58    | 173,229.87    | 0.00          |               |               |               |               |               |

**Debt Service Schedule  
Orange County, Virginia**

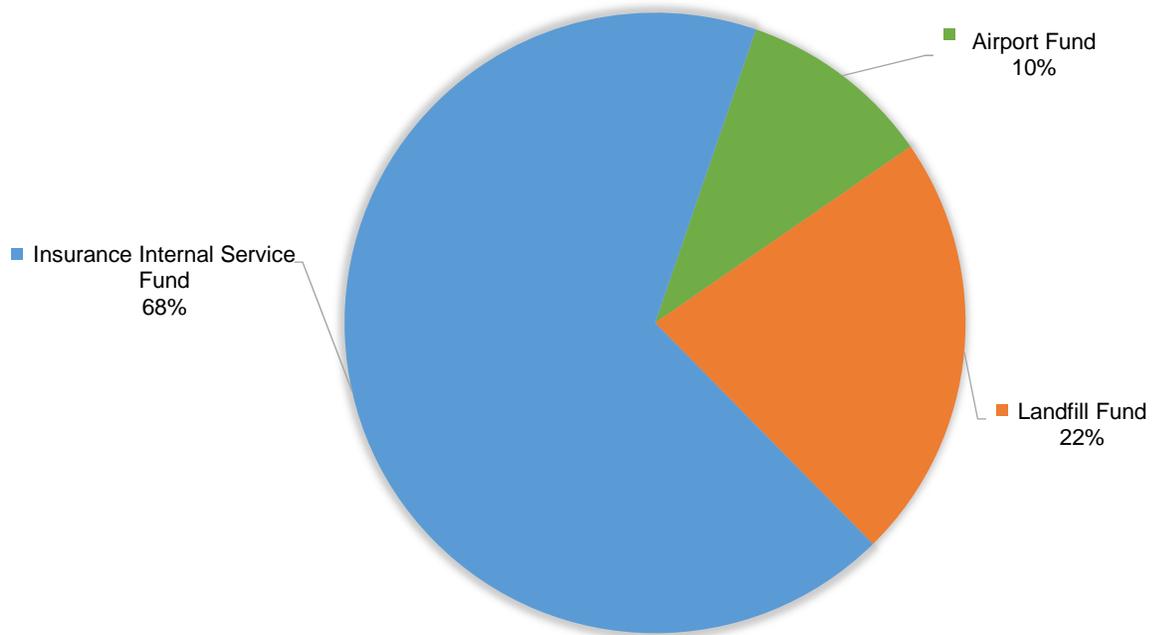
| Obligation                                     | FY17           | FY18          | FY19          | FY20          | FY21          | FY22          | FY23          | FY24          |
|--|----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>2000-B GO Bonds - VPSA</b>                  |                |               |               |               |               |               |               |               |
| Issued: November 16, 2000                      |                |               |               |               |               |               |               |               |
| Interest Rates: 4.975 to 5.85%                 |                |               |               |               |               |               |               |               |
| Payment Dates: July 15 & Jan 15                |                |               |               |               |               |               |               |               |
| O/S Balance-Beginning                          | 800,000.00     | 655,000.00    | 505,000.00    | 345,000.00    | 175,000.00    |               |               |               |
| Principal Payments-July 15                     | 145,000.00     | 150,000.00    | 160,000.00    | 170,000.00    | 175,000.00    |               |               |               |
| Interest Payment 1-July 15                     | 20,400.00      | 16,702.50     | 12,877.50     | 8,797.50      | 4,462.50      |               |               |               |
| Interest Payment 2-Jan 15                      | 16,702.50      | 12,877.50     | 8,797.50      | 4,462.50      |               |               |               |               |
| O/S Balance-Ending                             | 655,000.00     | 505,000.00    | 345,000.00    | 175,000.00    | 0.00          |               |               |               |
| <b>2002-B GO Bonds - VPSA</b>                  |                |               |               |               |               |               |               |               |
| Issued: November 7, 2002                       |                |               |               |               |               |               |               |               |
| Interest Rates: 2.35 to 5.1%                   |                |               |               |               |               |               |               |               |
| Payment Dates: Jul 15 & Jan 15                 |                |               |               |               |               |               |               |               |
| O/S Balance-Beginning                          | 740,000.00     | 650,000.00    | 555,000.00    | 455,000.00    | 350,000.00    | 240,000.00    | 125,000.00    |               |
| Principal Payments-July 15                     | 90,000.00      | 95,000.00     | 100,000.00    | 105,000.00    | 110,000.00    | 115,000.00    | 125,000.00    |               |
| Interest Payment 1-July 15                     | 18,295.00      | 16,000.00     | 13,577.50     | 11,027.50     | 8,350.00      | 5,820.00      | 3,031.25      |               |
| Interest Payment 2-Jan 15                      | 16,000.00      | 13,577.50     | 11,027.50     | 8,350.00      | 5,820.00      | 3,031.25      |               |               |
| O/S Balance-Ending                             | 650,000.00     | 555,000.00    | 455,000.00    | 350,000.00    | 240,000.00    | 125,000.00    | 0.00          | 0.00          |
| <b>2007-B GO Bonds - VPSA</b>                  |                |               |               |               |               |               |               |               |
| Issued: November 8, 2007                       |                |               |               |               |               |               |               |               |
| Interest Rates: 4.35 to 5.1%                   |                |               |               |               |               |               |               |               |
| Payment Dates: July 15 & Jan 15                |                |               |               |               |               |               |               |               |
| O/S Balance-Beginning                          | 3,120,000.00   | 2,860,000.00  | 2,600,000.00  | 2,340,000.00  | 2,080,000.00  | 1,820,000.00  | 1,560,000.00  | 1,300,000.00  |
| Principal Payments-July 15                     | 260,000.00     | 260,000.00    | 260,000.00    | 260,000.00    | 260,000.00    | 260,000.00    | 260,000.00    | 260,000.00    |
| Interest Payment 1-July 15                     | 78,585.00      | 71,955.00     | 65,325.00     | 58,695.00     | 52,065.00     | 45,435.00     | 38,805.00     | 33,150.00     |
| Interest Payment 2-Jan 15                      | 71,955.00      | 65,325.00     | 58,695.00     | 52,065.00     | 45,435.00     | 38,805.00     | 33,150.00     | 26,520.00     |
| O/S Balance-Ending                             | 2,860,000.00   | 2,600,000.00  | 2,340,000.00  | 2,080,000.00  | 1,820,000.00  | 1,560,000.00  | 1,300,000.00  | 1,040,000.00  |
| <b>2009-A GO Bonds - VPSA</b>                  |                |               |               |               |               |               |               |               |
| Issued: May 7, 2009                            |                |               |               |               |               |               |               |               |
| Interest Rates: 4.05 to 5.05%                  |                |               |               |               |               |               |               |               |
| Payment Dates: July 15 & Jan 15                |                |               |               |               |               |               |               |               |
| O/S Balance-Beginning                          | 21,370,000.00  | 19,840,000.00 | 18,310,000.00 | 16,780,000.00 | 15,250,000.00 | 13,725,000.00 | 12,200,000.00 | 10,675,000.00 |
| Principal Payments-July 15                     | 1,530,000.00   | 1,530,000.00  | 1,530,000.00  | 1,530,000.00  | 1,525,000.00  | 1,525,000.00  | 1,525,000.00  | 1,525,000.00  |
| Interest Payment 1-July 15                     | 509,433.13     | 475,200.63    | 436,568.13    | 397,935.63    | 366,953.13    | 328,446.88    | 289,940.63    | 251,434.38    |
| Interest Payment 2-Jan 15                      | 475,200.63     | 436,568.13    | 397,935.63    | 366,953.13    | 328,446.88    | 289,940.63    | 251,434.38    | 212,928.13    |
| O/S Balance-Ending                             | 19,840,000.00  | 18,310,000.00 | 16,780,000.00 | 15,250,000.00 | 13,725,000.00 | 12,200,000.00 | 10,675,000.00 | 9,150,000.00  |
| <b>2001 GO Bonds -VPSA</b>                     |                |               |               |               |               |               |               |               |
| Issued: May 25, 2001                           |                |               |               |               |               |               |               |               |
| Interest Rates: 4.1 to 5.6%                    |                |               |               |               |               |               |               |               |
| Payment Dates: Jul 15 & Jan 15                 |                |               |               |               |               |               |               |               |
| O/S Balance-Beginning                          | 10,370,000.00  | 8,855,000.00  | 7,260,000.00  | 5,580,000.00  | 3,815,000.00  | 1,955,000.00  |               |               |
| Principal Payments-July 15                     | 1,515,000.00   | 1,595,000.00  | 1,680,000.00  | 1,765,000.00  | 1,860,000.00  | 1,955,000.00  |               |               |
| Interest Payment 1-July 15                     | 264,435.00     | 225,802.50    | 185,130.00    | 142,290.00    | 97,282.50     | 49,852.50     |               |               |
| Interest Payment 2-January 15                  | 225,802.50     | 185,130.00    | 142,290.00    | 97,282.50     | 49,852.50     |               |               |               |
| O/S Balance-Ending                             | 8,855,000.00   | 7,260,000.00  | 5,580,000.00  | 3,815,000.00  | 1,955,000.00  | 0.00          |               |               |
| <b>2005-D GO Bonds -VPSA</b>                   |                |               |               |               |               |               |               |               |
| Issued: November 10, 2005                      |                |               |               |               |               |               |               |               |
| Interest Rates: 2.3 to 3.59%                   |                |               |               |               |               |               |               |               |
| Payment Dates: Jul 15 & Jan 15                 |                |               |               |               |               |               |               |               |
| O/S Balance-Beginning                          | 7,213,648.00   | 6,519,562.00  | 5,819,936.00  | 5,114,480.00  | 4,402,890.00  | 3,684,844.00  | 2,960,004.00  | 2,228,014.00  |
| Principal Payments-July 15                     | 694,086.00     | 699,626.00    | 705,456.00    | 711,590.00    | 718,046.00    | 724,840.00    | 731,990.00    | 737,620.00    |
| Interest Payment 1-July 15                     | 179,306.23     | 161,607.04    | 143,766.58    | 125,777.45    | 107,631.90    | 89,321.73     | 70,838.31     | 52,172.56     |
| Interest Payment 2-Jan 15                      | 161,607.04     | 143,766.58    | 125,777.45    | 107,631.90    | 89,321.73     | 70,838.31     | 52,172.56     | 35,207.30     |
| O/S Balance-Ending                             | 6,519,562.00   | 5,819,936.00  | 5,114,480.00  | 4,402,890.00  | 3,684,844.00  | 2,960,004.00  | 2,228,014.00  | 1,490,394.00  |
| <b>Total Debt Service in Debt Service Fund</b> |                |               |               |               |               |               |               |               |
| O/S Balance-Beginning                          | 118,902,089.81 | 88,512,042.75 | 82,389,736.24 | 76,515,715.08 | 70,577,890.00 | 64,529,844.00 | 58,495,004.00 | 52,338,014.00 |
| Principal Payments                             | 30,390,047.06  | 6,122,306.51  | 5,874,021.16  | 5,937,825.08  | 6,048,046.00  | 6,034,840.00  | 6,156,990.00  | 5,987,620.00  |
| Interest Payments                              | 3,982,232.48   | 3,945,354.77  | 3,672,306.39  | 3,402,254.51  | 3,118,852.65  | 2,818,470.06  | 2,516,879.64  | 2,216,731.13  |
| O/S Balance-Ending                             | 88,512,042.75  | 82,389,736.24 | 76,515,715.08 | 70,577,890.00 | 64,529,844.00 | 58,495,004.00 | 52,338,014.00 | 46,350,394.00 |
| <b>Total Debt Service</b>                      |                |               |               |               |               |               |               |               |
|  | 34,372,279.54  | 10,067,661.28 | 9,546,327.55  | 9,340,079.59  | 9,166,898.65  | 8,853,310.06  | 8,673,869.64  | 8,204,351.13  |
| Assisted Living Portion                        | 924,063.54     | 1,317,187.50  | 1,319,637.50  | 1,317,937.50  | 1,321,462.50  | 1,319,837.50  | 1,316,462.50  | 1,316,212.50  |
| <b>Net Debt Service Fund Debt</b>              |                |               |               |               |               |               |               |               |
|  | 33,448,216.00  | 8,750,473.78  | 8,226,690.05  | 8,022,142.09  | 7,845,436.15  | 7,533,472.56  | 7,357,407.14  | 6,888,138.63  |

**Debt Service Schedule  
Orange County, Virginia**

| Obligation   | FY17         | FY18         | FY19         | FY20         | FY21         | FY22         | FY23         | FY24         |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>School Capital Leases</b>                       |              |              |              |              |              |              |              |              |
| Phone System                                       |              |              |              |              |              |              |              |              |
| O/S Balance-Beginning                              | 223,979.54   |              |              |              |              |              |              |              |
| Principal Payments                                 | 223,979.54   |              |              |              |              |              |              |              |
| Interest Payments                                  | 6,598.35     |              |              |              |              |              |              |              |
| O/S Balance-Ending                                 | 0.00         |              |              |              |              |              |              |              |
| Performance Contract Phase 1                       |              |              |              |              |              |              |              |              |
| O/S Balance-Beginning                              | 5,663,342.99 | 5,356,505.26 | 5,028,012.11 | 4,676,889.41 | 4,302,125.54 | 3,902,668.43 | 3,477,428.51 | 3,025,270.70 |
| Principal Payments                                 | 306,837.73   | 328,493.15   | 351,122.70   | 374,763.87   | 399,457.11   | 425,239.92   | 452,157.81   | 480,251.43   |
| Interest Payments                                  | 144,706.59   | 136,620.17   | 127,966.62   | 118,720.45   | 108,855.21   | 98,343.40    | 87,156.51    | 75,264.89    |
| O/S Balance-Ending                                 | 5,356,505.26 | 5,028,012.11 | 4,676,889.41 | 4,302,125.54 | 3,902,668.43 | 3,477,428.51 | 3,025,270.70 | 2,545,019.27 |
| Performance Contract Phase 1                       |              |              |              |              |              |              |              |              |
| O/S Balance-Beginning                              | 1,259,830.00 | 1,203,680.74 | 1,146,728.82 | 1,085,596.74 | 1,020,089.20 | 950,004.64   | 879,871.39   | 804,864.74   |
| Principal Payments                                 | 56,149.26    | 56,951.92    | 61,132.08    | 65,507.54    | 70,084.56    | 70,133.25    | 75,006.65    | 80,103.48    |
| Interest Payments                                  | 52,079.78    | 32,950.28    | 31,343.96    | 29,620.51    | 27,774.48    | 25,832.79    | 23,856.59    | 21,743.86    |
| O/S Balance-Ending                                 | 1,203,680.74 | 1,146,728.82 | 1,085,596.74 | 1,020,089.20 | 950,004.64   | 879,871.39   | 804,864.74   | 724,761.26   |
| <b>Total Debt Service in School Operating Fund</b> |              |              |              |              |              |              |              |              |
| O/S Balance-Beginning                              | 7,147,152.53 | 6,560,186.00 | 6,174,740.93 | 5,762,486.15 | 5,322,214.74 | 4,852,673.07 | 4,357,299.90 | 3,830,135.44 |
| Principal Payments                                 | 586,966.53   | 385,445.07   | 412,254.78   | 440,271.41   | 469,541.67   | 495,373.17   | 527,164.46   | 560,354.91   |
| Interest Payments                                  | 203,384.72   | 169,570.45   | 159,310.58   | 148,340.96   | 136,629.69   | 124,176.19   | 111,013.10   | 97,008.75    |
| O/S Balance-Ending                                 | 6,560,186.00 | 6,174,740.93 | 5,762,486.15 | 5,322,214.74 | 4,852,673.07 | 4,357,299.90 | 3,830,135.44 | 3,269,780.53 |
| <b>School Op. Fund Debt Service</b>                | 790,351.25   | 555,015.52   | 571,565.36   | 588,612.37   | 606,171.36   | 619,549.36   | 638,177.56   | 657,363.66   |

# PROPRIETARY FUNDS

## EXPENDITURE PERCENTAGES BY COST CENTER



**\$12,045,396**

| Cost Center                     | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget | % Change FY17 - FY18 |
|---------------------------------|--------------------|--------------------|---------------------|---------------------|----------------------|
| Airport Fund                    | 872,700            | 777,557            | 1,193,206           | 1,215,602           | 1.84%                |
| Landfill Fund                   | 2,890,894          | 2,410,360          | 2,379,398           | 2,680,592           | 11.24%               |
| Insurance Internal Service Fund | 7,274,448          | 7,251,449          | 7,892,683           | 8,149,202           | 3.15%                |
| <b>Totals</b>                   | <b>11,038,042</b>  | <b>10,439,366</b>  | <b>11,465,287</b>   | <b>12,045,396</b>   | <b>4.82%</b>         |



The Airport Fund is managed by the Department of Public Works. This fund is responsible for the management of the Orange County Airport, a public, general aviation airport that is located five miles northeast of the Town of Orange on State Route 20. The Airport has a 3,200 foot runway and will accommodate turboprop and propeller driven aircraft of 12,500 pounds or less. The Airport is equipped with a modern Automated Weather Observing System (AWOS-III) to provide pilots real-time weather data to promote safe operations.

| Revenues                    | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------------|--------------------|--------------------|---------------------|---------------------|
| Use of Property             | 50,423             | 44,088             | 39,940              | 39,940              |
| Miscellaneous Revenue       | 334,567            | 263,440            | 420,000             | 360,000             |
| State Other Categorical Aid | 169,368            | 8,721              | 120,025             | 56,400              |
| Federal Categorical Aid     | 128,700            | 22,144             | 315,000             | 634,500             |
| Transfers                   | 152,566            | 98,250             | 298,241             | 124,762             |
| <b>Total</b>                | <b>835,623</b>     | <b>436,643</b>     | <b>1,193,206</b>    | <b>1,215,602</b>    |

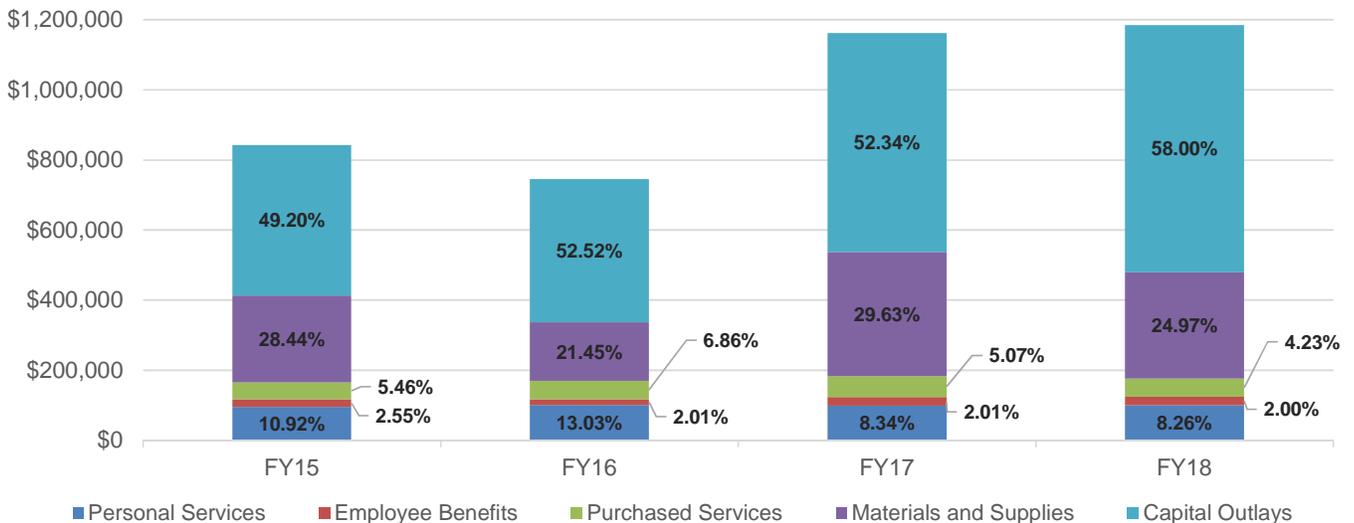
  

| Expenditures           | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|------------------------|--------------------|--------------------|---------------------|---------------------|
| Personal Services      | 95,315             | 101,345            | 99,455              | 100,449             |
| Employee Benefits      | 22,260             | 15,619             | 23,941              | 24,345              |
| Purchased Services     | 47,613             | 53,355             | 60,450              | 51,450              |
| Other Charges          | 30,006             | 32,049             | 31,360              | 30,858              |
| Materials and Supplies | 248,157            | 166,796            | 353,500             | 303,500             |
| Capital Outlays        | 429,349            | 408,393            | 624,500             | 705,000             |
| <b>Total</b>           | <b>872,700</b>     | <b>777,557</b>     | <b>1,193,206</b>    | <b>1,215,602</b>    |

| Net To (From) Fund Equity | FY15     | FY16      | FY17 | FY18 |
|---------------------------|----------|-----------|------|------|
|                           | (37,077) | (340,914) | -    | -    |

**EXPENDITURES BY CATEGORY AND FISCAL YEAR**

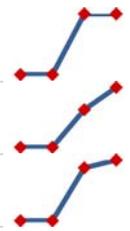


**Budget Highlights**

- ♦ Thirty-seven planes are currently based at the Orange County Airport.
- ♦ Twenty-four (24) planes are on a waiting list for old hangers and twenty (20) planes are on a waiting list for new hangers.
- ♦ An environmental assessment has been completed and phase III of the land acquisition project is underway.

**Performance Measures**

|                         | FY15 Actuals | FY16 Actuals | FY17 Actuals* | FY18 Projection |
|-------------------------|--------------|--------------|---------------|-----------------|
| Hangar occupancy rate   | N/A          | N/A          | 100%          | 100%            |
| Tie-down occupancy rate | N/A          | N/A          | 47%           | 75%             |
| Number of fuel sales    | N/A          | N/A          | 568           | 650             |



\* FY17 Actuals are for July 1, 2016 - December 31, 2016.

**Staffing**

|                       | FY15 Actuals | FY16 Actuals | FY17 Actuals | FY18 Projection |
|-----------------------|--------------|--------------|--------------|-----------------|
| Elected Officials     | -            | -            | -            | -               |
| Full-Time Equivalents | 1.04         | 1.04         | 1.04         | 1.04            |
| Part-Time Equivalents | 1.11         | 1.11         | 1.11         | 1.11            |

**STAFFING LEVELS BY TYPE AND FISCAL YEAR**





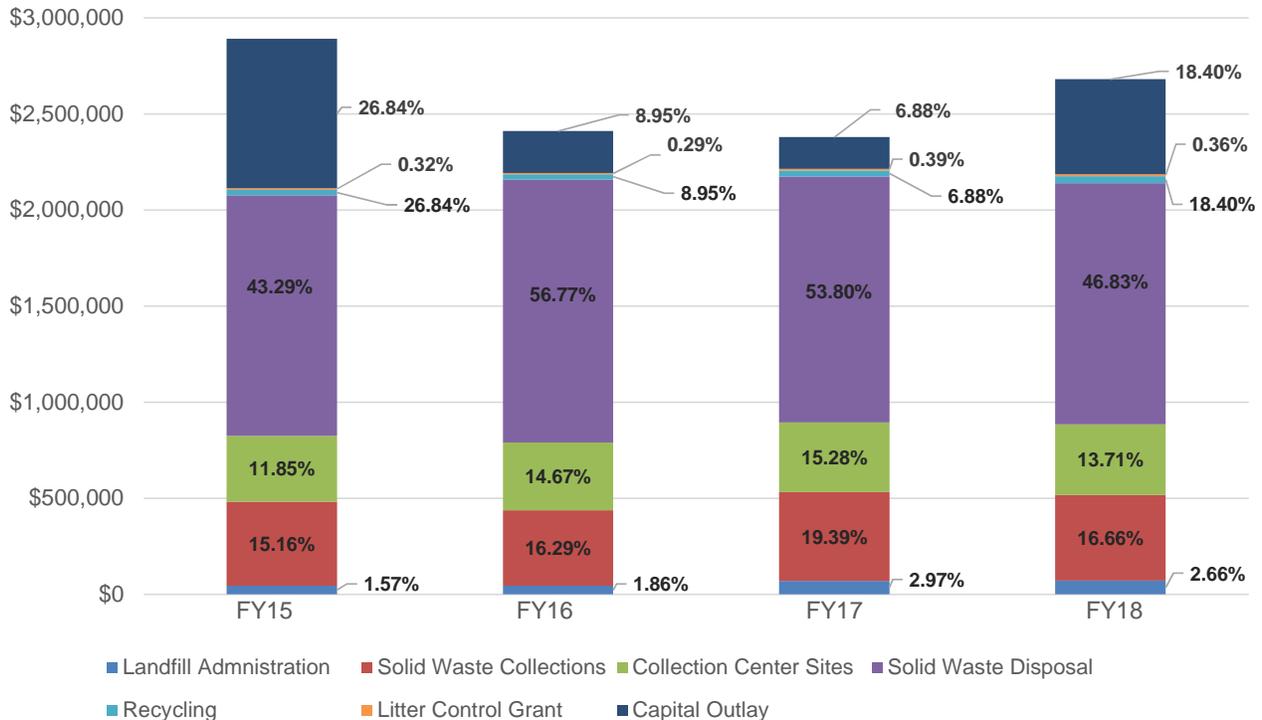
The Landfill fund, managed by the Department of Public Works, encompasses operation of the Orange County Landfill and eight waste collection sites. The Landfill also manages the County recycling program and litter control grant.

| Revenues                    | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-----------------------------|--------------------|--------------------|---------------------|---------------------|
| Charges for Waste Disposal  | 346,190            | 324,765            | 315,000             | 295,000             |
| Miscellaneous Revenue       | -                  | 68,387             | 50,000              | 70,000              |
| State Other Categorical Aid | 8,978              | 9,207              | 9,207               | 9,207               |
| Transfer from General Fund  | 2,315,380          | 2,015,761          | 2,005,191           | 2,306,385           |
| <b>Total</b>                | <b>2,670,548</b>   | <b>2,418,120</b>   | <b>2,379,398</b>    | <b>2,680,592</b>    |

**Expenditures**

|                         |                  |                  |                  |                  |
|-------------------------|------------------|------------------|------------------|------------------|
| Landfill Administration | 45,360           | 44,825           | 70,577           | 71,278           |
| Solid Waste Collections | 438,306          | 392,570          | 461,407          | 446,602          |
| Collection Center Sites | 342,558          | 353,635          | 363,557          | 367,547          |
| Solid Waste Disposal    | 1,251,505        | 1,368,470        | 1,280,014        | 1,255,297        |
| Recycling               | 28,201           | 28,202           | 31,000           | 37,000           |
| Litter Control Grant    | 9,115            | 7,040            | 9,207            | 9,732            |
| Capital Outlay          | 775,849          | 215,617          | 163,636          | 493,136          |
| <b>Total</b>            | <b>2,890,894</b> | <b>2,410,360</b> | <b>2,379,398</b> | <b>2,680,592</b> |

**EXPENDITURES BY CATEGORY AND FISCAL YEAR**



**Budget Highlights**

- The budget supports continuing maintenance and necessary repairs at the eight (8) county collection centers.
- The budget includes funding for monitoring groundwater, stormwater sampling, reporting and annual required training.
- The budget supports maintenance and necessary repairs of landfill equipment, scale office and scales.
- The department coordinates the recycling of tires and an annual household hazardous waste event.

**Performance Measures**

|   | FY15 Actuals | FY16 Actuals | FY17 Actuals* | FY18 Projection |
|---|--------------|--------------|---------------|-----------------|
| Amount of residential waste received (Tons) | N/A          | N/A          | 7,254.63      | 15,000.00       |
| Amount of metal recycled (Ton)              | N/A          | N/A          | 127.53        | 250             |
| Days a year collection sites open           | N/A          | N/A          | 151.5         | 303             |

\* FY17 Actuals are for July 1, 2016 - December 31, 2016.

**Staffing**

|                      | FY15 Actuals | FY16 Actuals | FY17 Actuals | FY18 Projection |
|----------------------|--------------|--------------|--------------|-----------------|
| Elected Officials    | -            | -            | -            | -               |
| Full-Time Equivalent | 8.48         | 8.48         | 8.48         | 8.48            |
| Part-Time Equivalent | 13.25        | 13.25        | 13.25        | 13.25           |

**STAFFING LEVELS BY TYPE AND FISCAL YEAR**





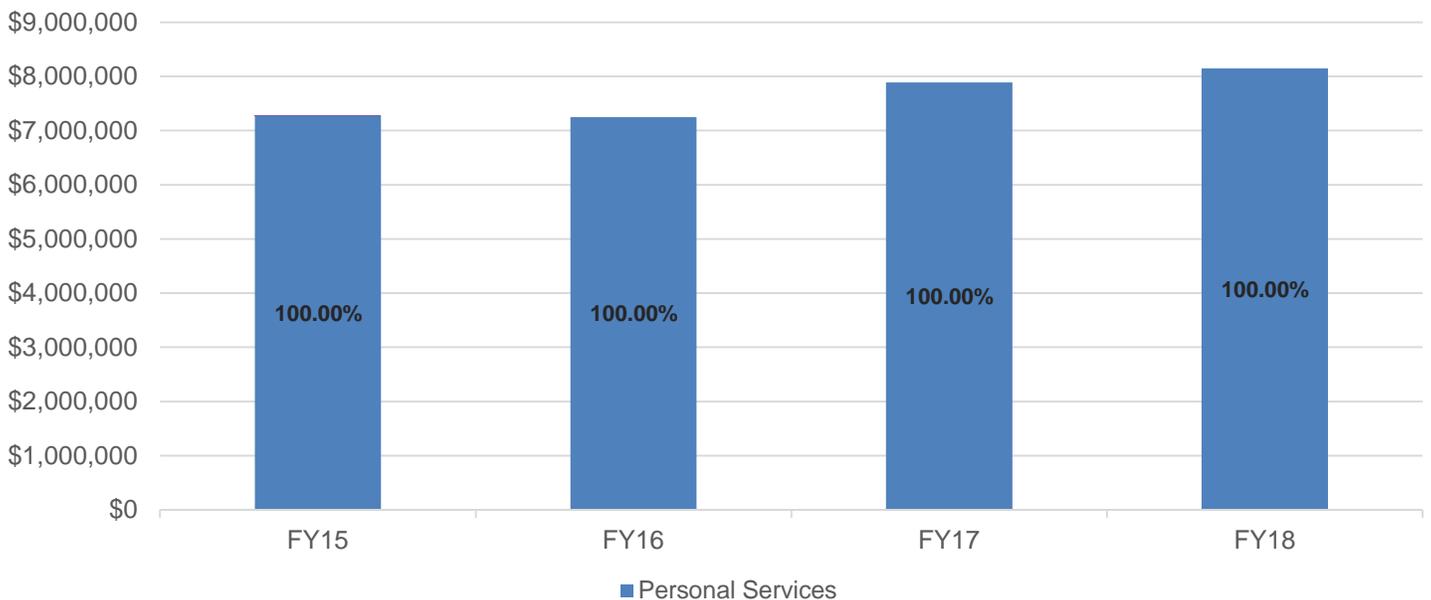
The Insurance Internal Service Fund was established in FY14 and accounts for the self-insured activity of the County's Health Insurance programs. The Fund includes administration, re-insurance and actual claims expenses for Orange County Public Schools, Orange County Department of Social Services and Orange County Board of Supervisors' employees and their dependents.

| Revenues                | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-------------------------|--------------------|--------------------|---------------------|---------------------|
| Insurance Contributions | 7,326,354          | 7,267,880          | 7,892,683           | 8,149,202           |
| <b>Total</b>            | <b>7,326,354</b>   | <b>7,267,880</b>   | <b>7,892,683</b>    | <b>8,149,202</b>    |

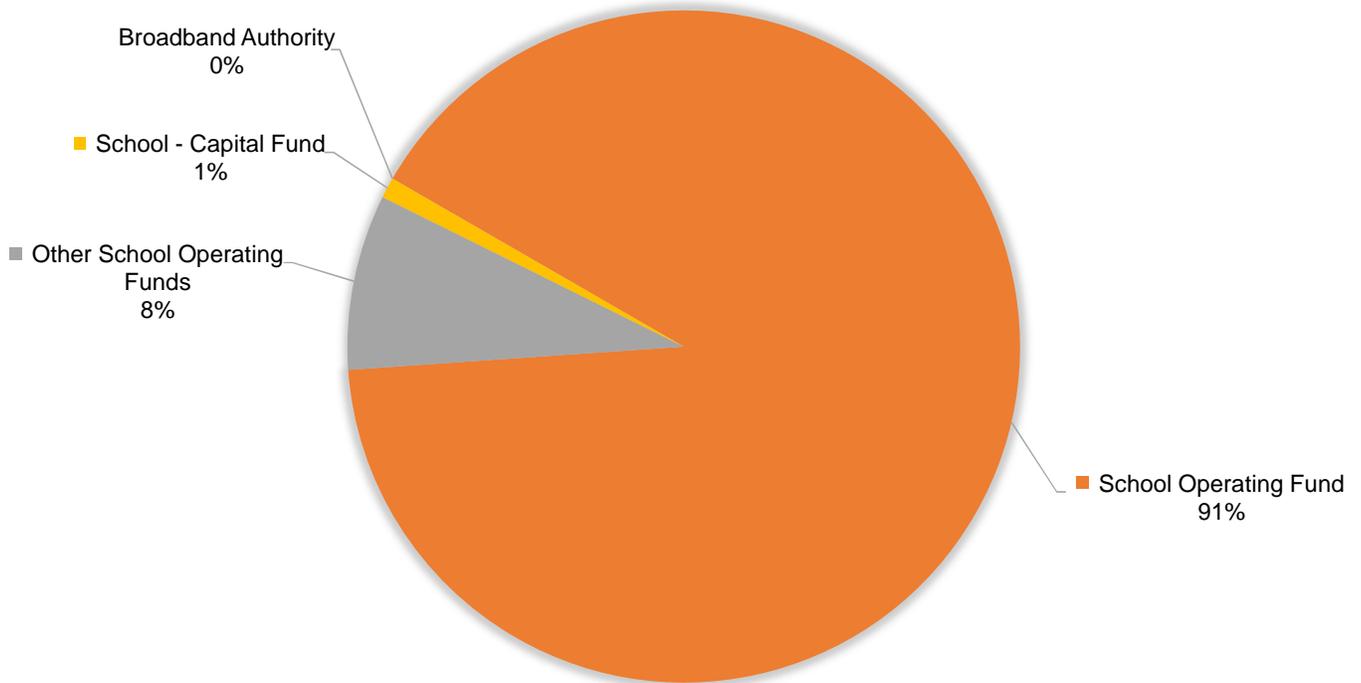
| Expenditures      | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget |
|-------------------|--------------------|--------------------|---------------------|---------------------|
| Personal Services | 7,274,448          | 7,251,449          | 7,892,683           | 8,149,202           |
| <b>Total</b>      | <b>7,274,448</b>   | <b>7,251,449</b>   | <b>7,892,683</b>    | <b>8,149,202</b>    |

EXPENDITURES BY CATEGORY AND FISCAL YEAR



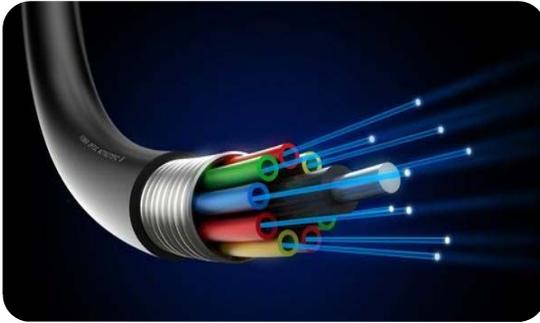
# COMPONENT UNITS

## EXPENDITURE PERCENTAGES BY COST CENTER



**\$56,659,365**

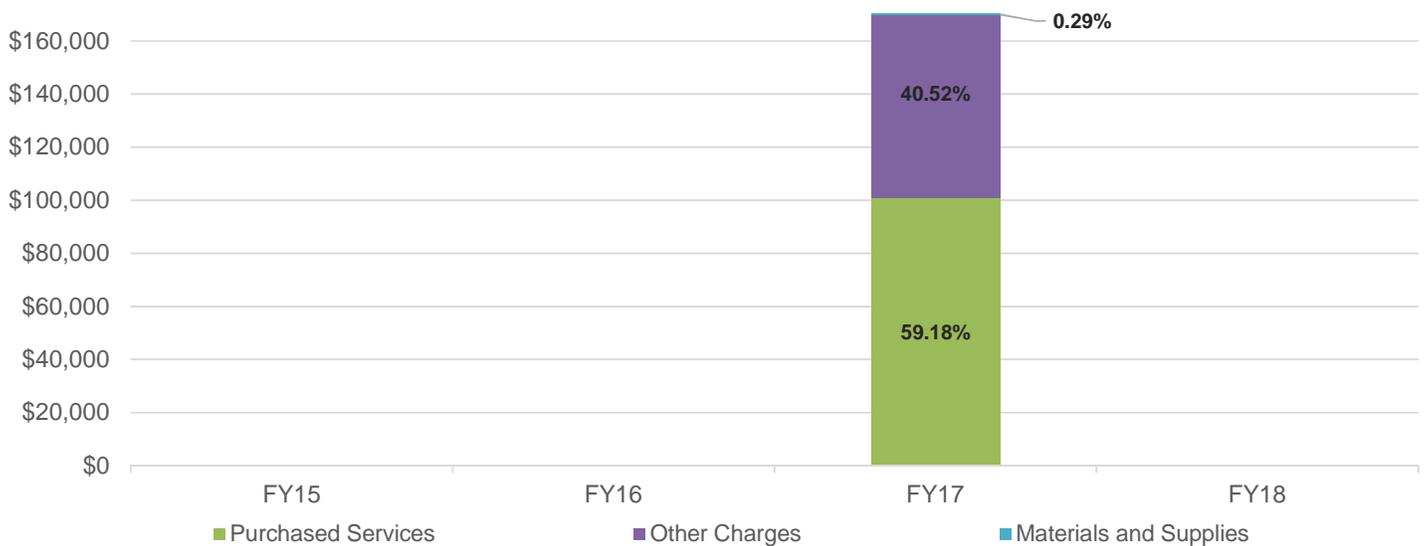
| Cost Center                  | FY15 Actual Amount | FY16 Actual Amount | FY17 Adopted Budget | FY18 Adopted Budget | % Change FY17 - FY18 |
|------------------------------|--------------------|--------------------|---------------------|---------------------|----------------------|
| Broadband Authority          | -                  | -                  | 170,270             | -                   | 0.00%                |
| School Operating Fund        | 45,750,503         | 48,865,844         | 50,747,293          | 51,312,867          | 1.10%                |
| Other School Operating Funds | 3,930,416          | 4,200,869          | 4,509,530           | 4,779,498           | 5.65%                |
| School - Capital Fund        | -                  | -                  | 698,000             | 567,000             | 0.00%                |
| <b>Totals</b>                | <b>49,680,919</b>  | <b>53,066,713</b>  | <b>55,954,823</b>   | <b>56,659,365</b>   | <b>1.24%</b>         |



On April 26, 2016, the Board of Supervisors adopted a resolution authorizing the creation of the Orange County Broadband Authority. The Broadband Authority was created for the purpose of facilitating the provision of affordable broadband service to businesses, governmental agencies, and the public. Access to affordable, reliable high-speed broadband, particularly in the rural geography of the County, is important for fostering economic development, improving educational opportunities, ensuring public safety, and enhancing the overall quality of life for the citizens of Orange County.

|                                | FY15<br>Actual<br>Amount | FY16<br>Actual<br>Amount | FY17<br>Adopted<br>Budget | FY18<br>Adopted<br>Budget |
|--------------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| <b>Revenues</b>                |                          |                          |                           |                           |
| Transfer From Capital Projects | -                        | -                        | 170,270                   | -                         |
| <b>Total</b>                   | -                        | -                        | <b>170,270</b>            | -                         |
| <b>Expenditures</b>            |                          |                          |                           |                           |
| Purchased Services             | -                        | -                        | 100,770                   | -                         |
| Other Charges                  | -                        | -                        | 69,000                    | -                         |
| Materials and Supplies         | -                        | -                        | 500                       | -                         |
| <b>Total</b>                   | -                        | -                        | <b>170,270</b>            | -                         |

EXPENDITURES BY CATEGORY AND FISCAL YEAR





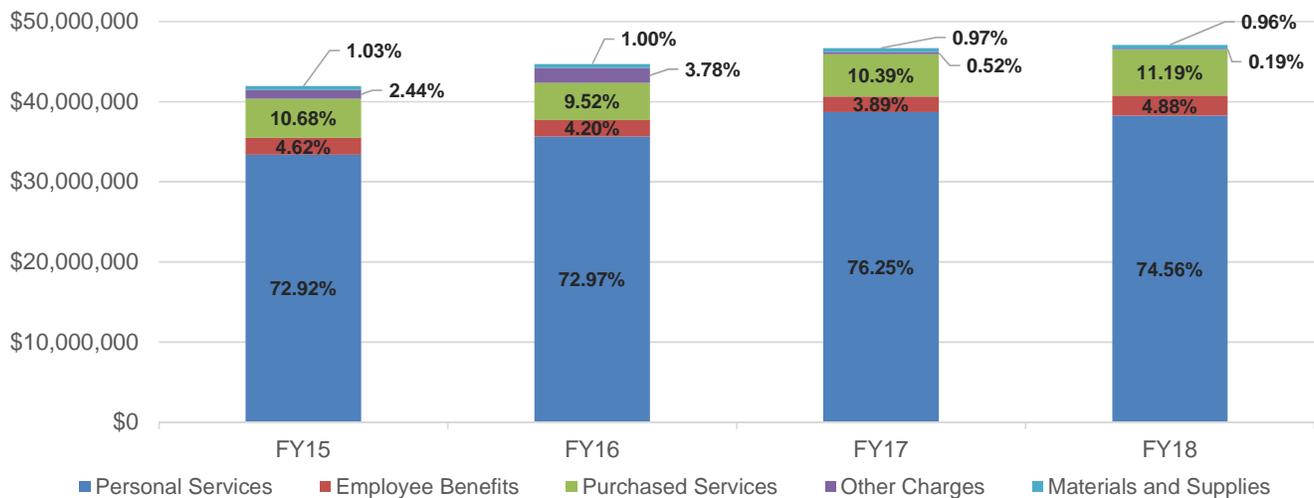
Approximately 4,971 students attend six elementary schools, two middle schools and one high school. All schools are accredited by the Virginia Department of Education and meet state standards.

| Revenues                     | FY15<br>Actual<br>Amount | FY16<br>Actual<br>Amount | FY17<br>Adopted<br>Budget | FY18<br>Adopted<br>Budget |
|------------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| Revenue from Commonwealth    | 24,490,224               | 26,172,271               | 26,946,687                | 26,935,587                |
| Revenue from Federal         | 1,820,745                | 2,389,504                | 2,023,123                 | 2,100,104                 |
| Other                        | 238,079                  | 210,937                  | 1,002,067                 | 1,121,760                 |
| County General Fund Transfer | 18,975,651               | 20,086,847               | 20,775,416                | 21,155,416                |
| Other Transfers              | 225,804                  | -                        | -                         | -                         |
| <b>Total</b>                 | <b>45,750,503</b>        | <b>48,859,559</b>        | <b>50,747,293</b>         | <b>51,312,867</b>         |

| Expenditures           | FY15<br>Actual<br>Amount | FY16<br>Actual<br>Amount | FY17<br>Adopted<br>Budget | FY18<br>Adopted<br>Budget |
|------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| Personal Services      | 33,362,113               | 35,657,396               | 38,694,018                | 38,260,112                |
| Employee Benefits      | 2,111,529                | 2,054,310                | 1,975,308                 | 2,504,467                 |
| Employee Benefits      | 3,804,677                | 4,167,710                | 4,052,547                 | 4,216,446                 |
| Purchased Services     | 4,883,946                | 4,650,747                | 5,271,330                 | 5,739,418                 |
| Other Charges          | 1,117,584                | 1,848,434                | 261,666                   | 100,000                   |
| Materials and Supplies | 470,654                  | 487,247                  | 492,424                   | 492,424                   |
| <b>Total</b>           | <b>45,750,503</b>        | <b>48,865,844</b>        | <b>50,747,293</b>         | <b>51,312,867</b>         |

| Net To/(From) Fund Balance | FY15 | FY16  | FY17 | FY18 |
|----------------------------|------|-------|------|------|
|                            | -    | 6,285 | -    | -    |

### EXPENDITURES BY CATEGORY AND FISCAL YEAR



## Other School Operating Funds

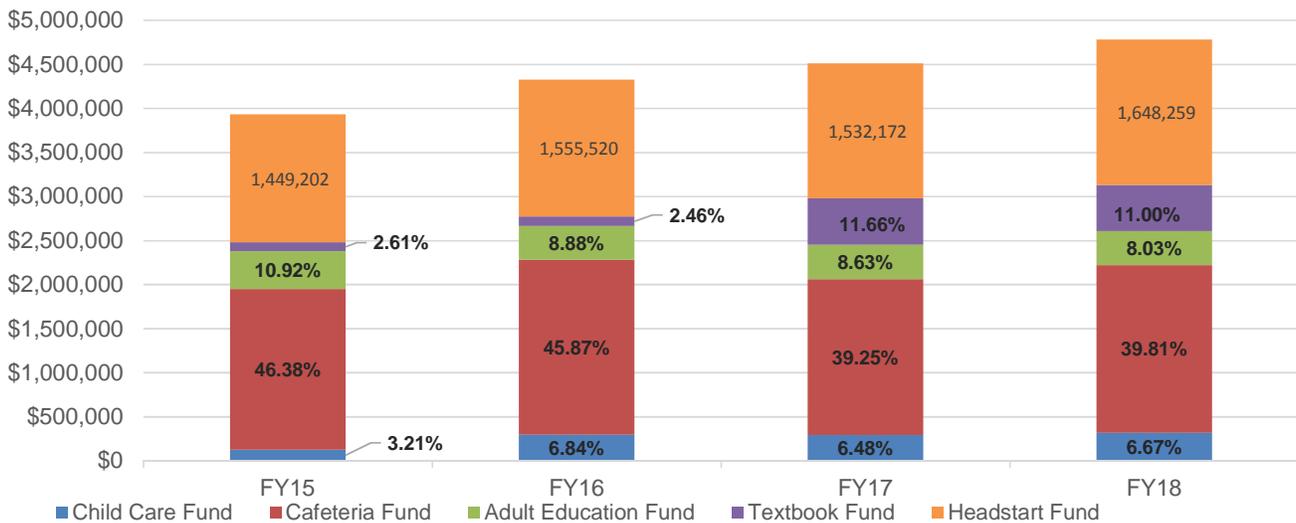


In addition to its main operating fund, the Orange County School Board operates several other funds which are designed to account for the activities of specific programs. The Textbook Fund receives an annual transfer from the School Operating Fund to create a reserve for future text book replacement. The Child Care Fund accounts for the activities of an in-house child care program and is supported solely by user fees. The Cafeteria, Headstart, and Adult Education Funds are partially funded by user fees, but are largely supported by federal and state funding.

| Revenues                             | FY15<br>Actual<br>Amount | FY16<br>Actual<br>Amount | FY17<br>Adopted<br>Budget | FY18<br>Adopted<br>Budget |
|--------------------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| Commonwealth                         | 192,660                  | 180,205                  | 165,432                   | 132,950                   |
| Federal Government                   | 2,830,577                | 3,063,903                | 2,790,897                 | 3,039,415                 |
| Other                                | 809,767                  | 1,071,044                | 1,017,667                 | 1,081,287                 |
| Transfers from School Operating Fund | 487,247                  | 441,362                  | 535,534                   | 525,846                   |
| <b>Total</b>                         | <b>4,320,251</b>         | <b>4,756,514</b>         | <b>4,509,530</b>          | <b>4,779,498</b>          |
| <b>Expenditures</b>                  |                          |                          |                           |                           |
| Child Care Fund                      | 126,301                  | 296,099                  | 292,343                   | 318,910                   |
| Cafeteria Fund                       | 1,823,075                | 1,984,767                | 1,769,926                 | 1,902,702                 |
| Headstart Fund                       | 1,449,202                | 1,555,520                | 1,532,172                 | 1,648,259                 |
| Adult Education Fund                 | 429,162                  | 384,328                  | 389,243                   | 383,781                   |
| Textbook Fund                        | 102,677                  | 106,658                  | 525,846                   | 525,846                   |
| <b>Total</b>                         | <b>3,930,416</b>         | <b>4,327,373</b>         | <b>4,509,530</b>          | <b>4,779,498</b>          |

|                               |                  |                  |          |          |
|-------------------------------|------------------|------------------|----------|----------|
| <b>To (From) Fund Balance</b> | <b>(389,835)</b> | <b>(429,141)</b> | <b>-</b> | <b>-</b> |
|-------------------------------|------------------|------------------|----------|----------|

### EXPENDITURES BY CATEGORY AND FISCAL YEAR



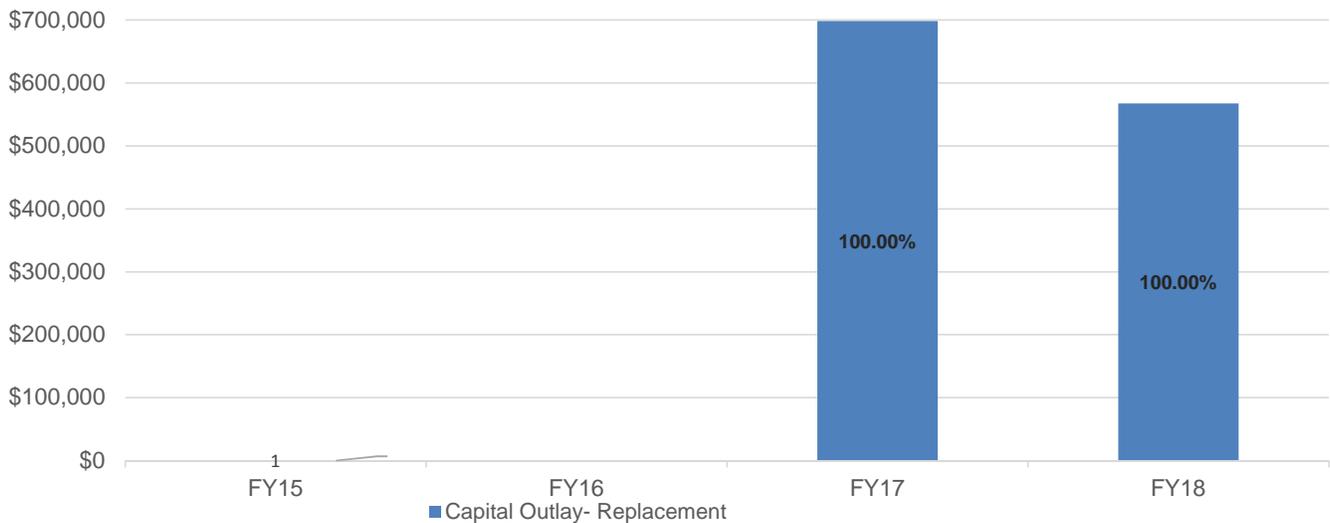
## School- Capital Fund



Prior to FY17, capital expenditures for the Orange County School Board were included in the School Operating Fund. In order to more accurately account for capital expenditures and to adopt project-length budgets which do not lapse at the end of each fiscal year, a separate School Capital Fund was created as part of the FY17 Adopted Budget. Each year new appropriations are made to the fund and any remainders at the end of the fiscal year are automatically carried forward into future fiscal years until each project is complete.

| Revenues                    | FY15<br>Actual<br>Amount | FY16<br>Actual<br>Amount | FY17<br>Adopted<br>Budget | FY18<br>Adopted<br>Budget |
|-----------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| County Appropriations       | -                        | -                        | 698,000                   | 567,000                   |
| <b>Total</b>                | <b>-</b>                 | <b>-</b>                 | <b>698,000</b>            | <b>567,000</b>            |
| <b>Expenditures</b>         |                          |                          |                           |                           |
| Capital Outlay- Replacement | -                        | -                        | 698,000                   | 567,000                   |
| <b>Total</b>                | <b>-</b>                 | <b>-</b>                 | <b>698,000</b>            | <b>567,000</b>            |

### EXPENDITURES BY CATEGORY AND FISCAL YEAR



ORANGE COUNTY, VIRGINIA  
BOARD OF SUPERVISORS

R. MARK JOHNSON, DISTRICT ONE  
JAMES K. WHITE, DISTRICT TWO  
S. TEEL GOODWIN, DISTRICT THREE  
JAMES P. CROZIER, DISTRICT FOUR  
LEE H. FRAME, DISTRICT FIVE



MAILING ADDRESS:  
P. O. Box 111  
ORANGE, VA 22960

R. BRYAN DAVID  
COUNTY ADMINISTRATOR

PHONE: (540) 672-3313  
FAX: (540) 672-1679

PHYSICAL ADDRESS:  
R. LINDSAY GORDON III BUILDING  
112 WEST MAIN STREET  
ORANGE, VIRGINIA 22960

[orangecountyva.gov](http://orangecountyva.gov)

MOTION: CROZIER

SECOND: FRAME

April 11, 2017  
Regular Meeting  
Res. No. 170411 - 5C

**RE: RESOLUTION TO ADOPT AND APPROPRIATE THE FISCAL YEAR 2018 BUDGET**

**WHEREAS**, the Fiscal Year 2018 Budget has been duly prepared and presented to the Board of Supervisors; and

**WHEREAS**, numerous budget worksessions, open to the general public, have been conducted; and

**WHEREAS**, the appropriate advertisements and public hearings, as required by the Code of Virginia, have been conducted on April 4, 2017; and

**WHEREAS**, the Board of Supervisors has considered the services required and desired by the citizens of Orange County;

**NOW, THEREFORE, BE IT RESOLVED**, on this 11<sup>th</sup> day of April, 2017, that the Orange County Board of Supervisors hereby approves and adopts the attached Fiscal Year 2018 Budget, as modified, and appropriates all funds as set forth in the Budget with the limitations and instructions included herein; and

**BE IT FURTHER RESOLVED**, as follows:

1. Estimates of revenues are approved in total and appropriations are hereby authorized at the functional level within the General Fund.
2. Estimates of revenues are approved in total and appropriations for remaining Governmental funds are approved in total for each fund, including the Debt Service Fund, County Capital Projects Fund, School Capital Projects Fund, Virginia Public Assistance Fund, School Operating Fund, Child Care Fund, Textbook Fund, Head Start Fund, Cafeteria Fund, Adult Education Fund, Destroyed Livestock Fund, Law Library Fund, and the Insurance Internal Service Fund.
3. Appropriations designated for Capital Projects within the School and County Capital Projects Funds, Airport Fund, and Landfill Fund will not lapse at the end of the fiscal year, but shall remain appropriated until the completion of the project or until the

Board of Supervisors, by appropriate resolution, changes or eliminates the appropriation.

4. Federal, State, and Charges for Services for all School Funds and Social Services revenues are hereby appropriated for expenditures only up to the amounts actually received from the Federal, State, or Charges for Services sources.
5. Enterprise funds, including the Airport Fund and Landfill Fund, are authorized to operate as determined by activity levels, within constraints of actual revenues and available surplus, and budget modifications approved by the Board of Supervisors.
6. The Board of Supervisors will establish the Personal Property Tax Relief Act (PPTRA) percentage for the 2017 tax year in August, 2017, by separate resolution.
7. The County Administrator may increase appropriations for non-budgeted revenue for insurance recoveries for County vehicles and other property for which County funds have been expended to make repairs and for worker's compensation reimbursements, up to \$30,000 per incident or claim.
8. The County Administrator may appropriate both revenue and expenditure donations made to support County programs up to \$500. Any remaining balance of a restricted donation at the fiscal year end will be re-appropriated into the subsequent fiscal year.
9. The County Administrator is charged with the responsibility for the quarterly reporting of revenues and expenditures compared to the adopted budget as amended, to the Board of Supervisors.
10. Where funding is included for the acquisition of certain projects and equipment by debt financing within the FY18-FY22 Adopted Capital Improvements Plan and in the FY18 Adopted Annual Budget, the Board of Supervisors hereby declares its official intent under Treasury Regulations Section 1.150-2 that it reasonably expects to reimburse its original expenditures for such acquisitions from the proceeds of the subsequent applicable debt obligation. It is expected that the expenditures will be paid from the County's General Fund and other available sources.

**Votes:**

**Johnson: Aye**  
**White: Aye**  
**Goodwin: Aye**  
**Crozier: Aye**  
**Frame: Aye**

**For Information:** **Thomas E. Lacheney, County Attorney**  
**Glenda E. Bradley, Assistant County Administrator for Finance and Management Services**

**Attachment:** **Adopted Fiscal Year 2018 Budget**

**CERTIFIED COPY**



**Clerk to the Board of Supervisors**



**ADOPTED BUDGET  
FISCAL YEAR JULY 1, 2017 TO JUNE 30, 2018**

**GENERAL FUND**

**Revenues:**

|                                     |               |
|-------------------------------------|---------------|
| Local Sources                       | \$ 51,850,963 |
| Commonwealth                        | 8,251,199     |
| Federal Government                  | 165,459       |
| General Fund Reserve & Transfers In | 649,492       |

|                       |                      |
|-----------------------|----------------------|
| <b>Total Revenues</b> | <b>\$ 60,917,113</b> |
|-----------------------|----------------------|

**Expenditures:**

|                                   |              |
|-----------------------------------|--------------|
| General Government Administration | \$ 3,228,531 |
| Judicial Administration           | 1,721,047    |
| Public Safety                     | 12,784,328   |
| Public Works                      | 950,004      |
| Health & Welfare                  | 3,473,794    |
| Education                         | 10,296       |
| Parks, Recreation & Culture       | 1,314,499    |
| Community Development             | 1,411,815    |
| Non-Departmental                  | 720,955      |
| Transfers to Other Funds          | 35,301,844   |

|                           |                      |
|---------------------------|----------------------|
| <b>Total Expenditures</b> | <b>\$ 60,917,113</b> |
|---------------------------|----------------------|

**COUNTY CAPITAL PROJECTS FUND**

**Revenues:**

|                            |              |
|----------------------------|--------------|
| Transfer from General Fund | \$ 1,166,554 |
| Commonwealth               | 5,292        |
| Federal Government         | 1,010,000    |
| Reserves                   | 807,500      |

|                       |                     |
|-----------------------|---------------------|
| <b>Total Revenues</b> | <b>\$ 2,989,346</b> |
|-----------------------|---------------------|

|                           |                     |
|---------------------------|---------------------|
| <b>Total Expenditures</b> | <b>\$ 2,989,346</b> |
|---------------------------|---------------------|

**SCHOOL CAPITAL PROJECTS FUND**

**Revenues:**

|                            |                   |
|----------------------------|-------------------|
| Transfer from General Fund | \$ 567,000        |
| <b>Total Revenues</b>      | <b>\$ 567,000</b> |

**Total Expenditures**\$ 567,000**LAW LIBRARY FUND****Revenues:**

Local Sources

\$ 15,531

**Total Revenues**\$ 15,531**Total Expenditures**\$ 15,531**VIRGINIA PUBLIC ASSISTANCE FUND****Revenues:**

Transfer from General Fund

\$ 977,108

Commonwealth

1,059,551

Federal Government

1,657,247

**Total Revenues**\$ 3,693,906**Total Expenditures**\$ 3,693,906**DEBT SERVICE FUND****Revenues:**

Transfer from General Fund

\$ 9,144,999

Reserves

934,168

**Total Revenues**\$ 10,079,167**Total Expenditures**\$ 10,079,167**AIRPORT FUND****Revenues:**

Commonwealth

\$ 56,400

Federal Government

634,500

Local Sources

399,940

Transfer from General Fund

119,762

Reserves

5,000

**Total Revenues**\$ 1,215,602**Total Expenditures**\$ 1,215,602

**LANDFILL FUND****Revenues:**

|                            |           |                  |
|----------------------------|-----------|------------------|
| Transfer from General Fund | \$        | 2,056,385        |
| Local Sources              |           | 365,000          |
| Commonwealth               |           | 9,207            |
| Reserves                   |           | 250,000          |
| <b>Total Revenues</b>      | <b>\$</b> | <b>2,680,592</b> |

**Total Expenditures**

|           |                  |
|-----------|------------------|
| <b>\$</b> | <b>2,680,592</b> |
|-----------|------------------|

**ORANGE COUNTY PUBLIC SCHOOLS OPERATING FUND****Revenues:**

|                            |           |                   |
|----------------------------|-----------|-------------------|
| Transfer from General Fund | \$        | 21,270,036        |
| Commonwealth               |           | 27,577,644        |
| Federal Government         |           | 2,248,833         |
| Other                      |           | 1,101,619         |
| <b>Total Revenues</b>      | <b>\$</b> | <b>52,198,132</b> |

**Expenditures:**

|                           |           |                   |
|---------------------------|-----------|-------------------|
| School Operating Fund     | \$        | 51,672,286        |
| Transfers to Other Funds  |           | 525,846           |
| <b>Total Expenditures</b> | <b>\$</b> | <b>52,198,132</b> |

**ORANGE COUNTY PUBLIC SCHOOLS OTHER FUNDS****Revenues:**

|                                      |           |                  |
|--------------------------------------|-----------|------------------|
| Commonwealth                         | \$        | 132,950          |
| Federal Government                   |           | 3,039,415        |
| Other                                |           | 1,081,287        |
| Transfers from School Operating Fund |           | 525,846          |
| <b>Total Revenues</b>                | <b>\$</b> | <b>4,779,498</b> |

**Expenditures:**

|                           |           |                  |
|---------------------------|-----------|------------------|
| Child Care Fund           | \$        | 318,910          |
| Cafeteria Fund            |           | 1,902,702        |
| Headstart Fund            |           | 1,648,259        |
| Adult Education Fund      |           | 383,781          |
| Textbook Fund             |           | 525,846          |
| <b>Total Expenditures</b> | <b>\$</b> | <b>4,779,498</b> |

**INSURANCE INTERNAL SERVICE FUND****Revenues:**

|                                  |                              |
|----------------------------------|------------------------------|
| Contributions from Other Funds   | <u>\$ 8,149,202</u>          |
| <b>Total Expenditures</b>        | <u><b>\$ 8,149,202</b></u>   |
| <br>                             |                              |
| <b>Grand Total Expenditures</b>  | <b>\$ 147,285,089</b>        |
| <b>Less Transfers</b>            | <b>(43,976,892)</b>          |
| <b>Total Consolidated Budget</b> | <u><b>\$ 103,308,197</b></u> |

ORANGE COUNTY, VIRGINIA  
BOARD OF SUPERVISORS

R. MARK JOHNSON, DISTRICT ONE  
JAMES K. WHITE, DISTRICT TWO  
S. TEEL GOODWIN, DISTRICT THREE  
JAMES P. CROZIER, DISTRICT FOUR  
LEE H. FRAME, DISTRICT FIVE



MAILING ADDRESS:  
P. O. BOX 111  
ORANGE, VA 22960

R. BRYAN DAVID  
COUNTY ADMINISTRATOR

PHONE: (540) 672-3313  
FAX: (540) 672-1679

PHYSICAL ADDRESS:  
R. LINDSAY GORDON III BUILDING  
112 WEST MAIN STREET  
ORANGE, VIRGINIA 22960

[orangecountyva.gov](http://orangecountyva.gov)

MOTION: FRAME  
SECOND: CROZIER

April 11, 2017  
Regular Meeting  
Ord. No. 170411 - 5B

RE: ORDINANCE TO ESTABLISH TAX LEVIES FOR THE TAX YEAR BEGINNING  
JANUARY 1, 2017

WHEREAS, notice was advertised of proposed tax levies pursuant to §§15.2-1427 and 58.1-3007 VA Code Ann., and a public hearing was held on April 4, 2017;

NOW, THEREFORE, BE IT ORDAINED, on this 11<sup>th</sup> day of April, 2017, that the Orange County Board of Supervisors hereby establishes the tax levies for the County of Orange, Virginia, as follows, for the tax year beginning January 1, 2017:

REAL ESTATE, pursuant to §58.1-3000 VA Code Ann., including equalized public service corporation real estate as defined by §58.1-2605 VA Code Ann., including a manufactured home as defined by §36-85.3 VA Code Ann.: \$0.804 per \$100.00 of assessed valuation (subject to County land use tax ordinance and ordinance granting tax relief for the elderly and handicapped).

MOBILE HOMES CLASSIFIED AS PERSONAL PROPERTY, as defined by §36-85.3 VA Code Ann. and pursuant to §58.1-3506(A)(10) VA Code Ann.: \$0.804 per \$100.00 of assessed valuation.

TANGIBLE PERSONAL PROPERTY, pursuant to §58.1-3000 VA Code Ann. and classified by §58.1-3500 through -3506.1 VA Code Ann., including but not limited to, motorcycles and other motor vehicles, but excluding watercraft and boats, aircraft, forest harvesting machinery and farm machinery, and business tangible personal property: \$3.75 per \$100.00 assessed valuation (subject to County ordinance granting exemption for pollution control equipment).

BUSINESS TANGIBLE PERSONAL PROPERTY, pursuant to §58.1-3506(A)(26) VA Code Ann., including furniture, equipment, trade fixtures, hand-powered tools, office machines, business mobile telephones, books, signs, and other tangible personal property used in business except for automobiles or trucks, which will be taxed as tangible personal property: \$2.20 per \$100.00 assessed valuation.

PROGRAMMABLE COMPUTER EQUIPMENT AND PERIPHERALS USED IN A TRADE OR BUSINESS, pursuant to §58.1-3506(A)(27) VA Code Ann.: \$2.20 per \$100.00 assessed valuation.

AIRCRAFT, pursuant to §58.1-3506(A)(2), (3), (4) and (5) VA Code Ann.: \$0.00 per \$100.00 assessed valuation.

WATERCRAFT AND BOATS, pursuant to §58.1-3506(A)(1)(a), (1)(b), (12), (28), (29), (35) and (36) VA Code Ann.: \$2.09 per \$100.00 assessed valuation.

PRIVATELY OWNED MOTOR HOMES USED FOR RECREATIONAL PURPOSES, pursuant to §58.1-3506(A)(30) VA Code Ann.: \$2.62 per \$100.00 of assessed valuation.

ALL OTHER RECREATIONAL VEHICLES, pursuant to §58.1-3506 (A)(18), §58.1-3506(B) VA Code Ann., including but not limited to, privately owned camping and travel trailers, and certain trailers used for the transportation of horses: \$2.62 per \$100.00 of assessed valuation.

FARM MACHINERY, as defined by §58.1-3505(8) and (10) VA Code Ann.: \$0.00 per \$100.00 assessed valuation.

MACHINERY AND TOOLS, as defined by §58.1-3507 VA Code Ann.: \$1.831 per \$100.00 assessed valuation.

HEAVY CONSTRUCTION EQUIPMENT, as defined by §58.1-3508.2 VA Code Ann.: \$2.20 per \$100.00 assessed valuation.

FOREST HARVESTING MACHINERY, as defined by §58.1-3508 VA Code Ann.: \$0.00 per \$100.00 assessed valuation.

MERCHANTS CAPITAL, as defined by §58.1-3000, §58.1-3509 *et seq.* VA Code Ann.: \$0.40 per \$100.00 of assessed valuation.

MOTOR VEHICLE LICENSE TAX, as defined by §46.2-752 VA Code Ann. and §62-36 *et seq.* Orange County Code: \$35.00 per year for cars and trucks, and \$21.00 per year for motorcycles.

**Votes:**

**Johnson: Aye**  
**White: Aye**  
**Goodwin: Aye**  
**Crozier: Aye**  
**Frame: Aye**

**For Information:** **Thomas E. Lacheney, County Attorney**  
**Glenda E. Bradley, Assistant County Administrator for Finance and Management Services**  
**Dawn Watson, Treasurer**  
**Renee Pope, Commissioner of the Revenue**

CERTIFIED COPY \_\_\_\_\_

  
Clerk to the Board of Supervisors



**COUNTY ADMINISTRATOR'S OFFICE  
P. O. BOX 111  
ORANGE, VIRGINIA 22960**

At a regular meeting of the Orange County Board of Supervisors held on December 20, 2016, the following action was taken:

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**161220 – 5A**

**RE: ADOPTION OF THE FY 2018 - FY 2022 CAPITAL IMPROVEMENTS PLAN**

On the motion of Mr. White, seconded by Mr. Goodwin, which carried by a vote of 4-0, with Mr. Crozier being absent, the Board adopted the FY 2018 - FY 2022 Capital Improvements Plan (CIP), as modified during the meeting.

Ayes: Johnson, White, Goodwin, Frame. Nays: None. Absent: Crozier.

**MOTION APPROVED**

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\_\_\_\_\_  
R. Bryan David  
County Administrator

cc: Glenda Bradley, Assistant County Administrator for Finance and Management Services  
Connie Clark, Accountant  
Thomas Lacheney, County Attorney  
Stephanie Straub, Financial Management Specialist  
File: Board Actions 2016

# Projects by Funding Source

| <i>Funding Source</i>                        | <i>Project Code</i> | <i>Previous Years</i> | <i>2018</i> | <i>2019</i> | <i>2020</i> | <i>2021</i> | <i>2022</i> | <i>2023</i> | <i>2024</i> | <i>2025</i> | <i>2026</i> | <i>2027</i> | <i>Later Years</i> | <i>Total</i> |
|--|---------------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------------|--------------|
| <b>Airport Fund Balance</b>                  |                     |                       |             |             |             |             |             |             |             |             |             |             |                    |              |
| Runway and Taxiway Rehab and Remarking       | A1024               | \$0                   | \$5,000     | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$5,000      |
| T-Hangar "A" Taxilane (Design, Construction) | A1026               | \$0                   | \$0         | \$4,000     | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$4,000      |
| <b>Subtotal - Airport Fund Balance</b>       |                     | \$0                   | \$5,000     | \$4,000     | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$9,000      |
| <b>Debt Funded</b>                           |                     |                       |             |             |             |             |             |             |             |             |             |             |                    |              |
| Ambulance Replacements                       | C1065               | \$1,324,500           | \$0         | \$0         | \$265,000   | \$270,000   | \$250,000   | \$270,000   | \$270,000   | \$270,000   | \$270,000   | \$270,000   | \$0                | \$3,459,500  |
| Cardiac Monitor Replacements                 | C1029               | \$0                   | \$0         | \$0         | \$0         | \$450,000   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$450,000    |
| Front Loader                                 | L1001               | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$250,000   | \$0         | \$250,000   | \$0         | \$0         | \$250,000          | \$750,000    |
| Landfill Expansion Cell #2                   | L1005               | \$0                   | \$0         | \$0         | \$0         | \$1,980,000 | \$0         | \$0         | \$0         | \$0         | \$0         | \$1,760,000 | \$0                | \$3,740,000  |
| Locust Grove Fire and Rescue (Rhoadesville)  | C1064               | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$1,550,000 | \$0         | \$0         | \$0         | \$0         | \$0                | \$1,550,000  |
| Roll Off Truck                               | L1009               | \$0                   | \$0         | \$190,000   | \$0         | \$0         | \$0         | \$0         | \$0         | \$190,000   | \$0         | \$0         | \$380,000          | \$760,000    |
| School Master Plan Phase 1                   | C1133(1)            | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$1,300,000 | \$0         | \$0         | \$0         | \$0         | \$0                | \$1,300,000  |
| School Master Plan Phase 2                   | C1133(2)            | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$5,500,000 | \$0         | \$0         | \$0         | \$0                | \$5,500,000  |
| School Master Plan Phase 3                   | C1133(3)            | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$4,200,000 | \$0         | \$0         | \$0                | \$4,200,000  |
| School Master Plan Phase 4                   | C1133(4)            | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$4,600,000 | \$0         | \$0                | \$4,600,000  |
| School Master Plan Phase 5                   | C1133(5)            | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$2,100,000 | \$0                | \$2,100,000  |
| School Master Plan Phase 6                   | C1133(6)            | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$3,500,000        | \$3,500,000  |
| School Master Plan Phase 7                   | C1133(7)            | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$3,500,000        | \$3,500,000  |
| School Master Plan Phase 8                   | C1133(8)            | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$5,000,000        | \$5,000,000  |
| School Master Plan Phase 9                   | C1133(9)            | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$3,900,000        | \$3,900,000  |

| <i>Funding Source</i>                              | <i>Project Code</i> | <i>Previous Years</i> | <i>2018</i> | <i>2019</i> | <i>2020</i> | <i>2021</i> | <i>2022</i> | <i>2023</i> | <i>2024</i> | <i>2025</i> | <i>2026</i> | <i>2027</i> | <i>Later Years</i> | <i>Total</i> |
|--|---------------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------------|--------------|
| <b>Debt Funded</b>                                 |                     |                       |             |             |             |             |             |             |             |             |             |             |                    |              |
| <b>Subtotal - Debt Funded</b>                      |                     | \$1,324,500           | \$0         | \$190,000   | \$265,000   | \$2,700,000 | \$250,000   | \$3,370,000 | \$5,770,000 | \$4,910,000 | \$4,870,000 | \$4,130,000 | \$16,530,000       | \$44,309,500 |
| <b>Debt Funded (Reimb. Expense)</b>                |                     |                       |             |             |             |             |             |             |             |             |             |             |                    |              |
| Locust Grove Fire and Rescue (Rhoadesville)        | C1064               | \$0                   | \$0         | \$0         | \$0         | \$0         | \$136,500   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$136,500    |
| <b>Subtotal - Debt Funded (Reimb.)</b>             |                     | \$0                   | \$0         | \$0         | \$0         | \$0         | \$136,500   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$136,500    |
| <b>Donations/Non-General Fund</b>                  |                     |                       |             |             |             |             |             |             |             |             |             |             |                    |              |
| Adaptive Reuse of Historic Courthouse/Clerk Office | C1102               | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$0          |
| Construction of Maintenance Hangar                 | A1018               | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$1,000,000 | \$0         | \$0         | \$0         | \$0                | \$1,000,000  |
| Corporate Hangar Construction                      | A1016               | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$1,000,000 | \$0         | \$0                | \$1,000,000  |
| T-Hangar "A" (Design, Construction)                | A1027               | \$0                   | \$0         | \$0         | \$0         | \$850,000   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$850,000    |
| T-Hangar "B" (Design, Construction)                | A1021               | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$850,000   | \$0                | \$850,000    |
| <b>Subtotal - Donations/Non-General Fund</b>       |                     | \$0                   | \$0         | \$0         | \$0         | \$850,000   | \$0         | \$0         | \$1,000,000 | \$0         | \$1,000,000 | \$850,000   | \$0                | \$3,700,000  |
| <b>Excess General Fund Reserves</b>                |                     |                       |             |             |             |             |             |             |             |             |             |             |                    |              |
| Ambulance Replacements                             | C1065               | \$0                   | \$307,500   | \$572,500   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$880,000    |
| Computer Assisted Mass Appraisal System            | C1141               | \$0                   | \$300,000   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$300,000    |
| Debt Service-Consolidated Public Safety Facility   | DPSBldg             | \$0                   | \$551,363   | \$160,014   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$711,377    |
| Debt Service-Land Mobile Radio System (EDA)        | DEmCom              | \$0                   | \$382,805   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$382,805    |

| <i>Funding Source</i>                          | <i>Project Code</i> | <i>Previous Years</i> | <i>2018</i> | <i>2019</i> | <i>2020</i> | <i>2021</i> | <i>2022</i> | <i>2023</i> | <i>2024</i> | <i>2025</i> | <i>2026</i> | <i>2027</i> | <i>Later Years</i> | <i>Total</i> |
|--|---------------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------------|--------------|
| <b>Excess General Fund Reserves</b>            |                     |                       |             |             |             |             |             |             |             |             |             |             |                    |              |
| Enterprise Geographic Info. System             | C1147               | \$0                   | \$200,000   | \$200,000   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$400,000    |
| Front Loader                                   | L1001               | \$0                   | \$250,000   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$250,000    |
| <b>Subtotal - Excess General Fund Reserves</b> |                     | \$0                   | \$1,991,668 | \$932,514   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$2,924,182  |
| <b>Federal Aid - Airport</b>                   |                     |                       |             |             |             |             |             |             |             |             |             |             |                    |              |
| Construct GA Apron (Design and Construction)   | A1015               | \$0                   | \$0         | \$0         | \$0         | \$260,460   | \$1,530,000 | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$1,790,460  |
| Runway and Taxiway Rehab and Remarking         | A1024               | \$0                   | \$225,000   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$225,000    |
| RW 26 Obst Removal (Construction)              | A1012               | \$0                   | \$0         | \$540,000   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$540,000    |
| RW 26 Obst Removal (Design)                    | A1030               | \$0                   | \$117,000   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$117,000    |
| RW 26 Obst Removal (Easement, Acquisition)     | A1029               | \$0                   | \$292,500   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$292,500    |
| RW 8 Environmental Assessment                  | A1022               | \$0                   | \$0         | \$270,000   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$270,000    |
| RW 8 Obst Removal (Design)                     | A1032               | \$0                   | \$0         | \$0         | \$0         | \$144,000   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$144,000    |
| RW 8 Obst Removal (Easement, Acquisition)      | A1031               | \$0                   | \$0         | \$0         | \$0         | \$450,000   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$450,000    |
| RW 8 Obstruction Removal (Construction)        | A1020               | \$0                   | \$0         | \$0         | \$0         | \$0         | \$540,000   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$540,000    |
| <b>Subtotal - Federal Aid - Airport</b>        |                     | \$0                   | \$634,500   | \$810,000   | \$0         | \$854,460   | \$2,070,000 | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$4,368,960  |
| <b>Federal Grants</b>                          |                     |                       |             |             |             |             |             |             |             |             |             |             |                    |              |
| Library Computer Replacements                  | C1014               | \$20,000              | \$18,868    | \$12,628    | \$20,000    | \$18,900    | \$20,000    | \$18,868    | \$12,628    | \$20,000    | \$18,900    | \$20,000    | \$0                | \$200,792    |
| Library Networking Equipment                   | C1142               | \$0                   | \$0         | \$7,372     | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$7,372      |
| Library Server Replacements                    | C1143               | \$0                   | \$1,132     | \$0         | \$0         | \$0         | \$0         | \$1,132     | \$0         | \$0         | \$0         | \$0         | \$0                | \$2,264      |

| <i>Funding Source</i>                        | <i>Project Code</i> | <i>Previous Years</i> | <i>2018</i> | <i>2019</i> | <i>2020</i> | <i>2021</i> | <i>2022</i> | <i>2023</i> | <i>2024</i> | <i>2025</i> | <i>2026</i> | <i>2027</i> | <i>Later Years</i> | <i>Total</i> |
|--|---------------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------------|--------------|
| <b>Federal Grants</b>                        |                     |                       |             |             |             |             |             |             |             |             |             |             |                    |              |
| Montpelier-Orange Greenway                   | C1128               | \$0                   | \$0         | \$403,200   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$403,200    |
| Replacement Breathing Apparatus              | C1067               | \$0                   | \$990,000   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$990,000          | \$1,980,000  |
| <b>Subtotal - Federal Grants</b>             |                     | \$20,000              | \$1,010,000 | \$423,200   | \$20,000    | \$18,900    | \$20,000    | \$20,000    | \$12,628    | \$20,000    | \$18,900    | \$20,000    | \$990,000          | \$2,593,628  |
| <b>General Fund Transfer</b>                 |                     |                       |             |             |             |             |             |             |             |             |             |             |                    |              |
| 4-Gas Monitor Replacement                    | C1061               | \$47,000              | \$0         | \$0         | \$0         | \$45,000    | \$0         | \$0         | \$0         | \$0         | \$45,000    | \$0         | \$0                | \$137,000    |
| AED  | C1139               | \$0                   | \$5,292     | \$5,292     | \$5,292     | \$5,292     | \$5,292     | \$5,292     | \$5,292     | \$5,292     | \$5,292     | \$5,292     | \$0                | \$52,920     |
| Animal Shelter-Paving Driveway/Parking Lot   | C1049               | \$0                   | \$0         | \$190,000   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$190,000    |
| Autopulse Replacement                        | C1041               | \$40,000              | \$16,155    | \$16,155    | \$16,155    | \$16,155    | \$16,155    | \$16,155    | \$16,155    | \$16,155    | \$16,155    | \$16,115    | \$0                | \$201,510    |
| CAD Workstation                              | C1075               | \$25,000              | \$0         | \$0         | \$0         | \$0         | \$25,000    | \$0         | \$0         | \$0         | \$25,000    | \$0         | \$25,000           | \$100,000    |
| Cardiac Monitor Replacements                 | C1029               | \$97,500              | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$97,500     |
| Closure Reserves - Cells #1-5                | L1002               | \$490,908             | \$163,636   | \$163,636   | \$163,636   | \$163,636   | \$163,636   | \$163,636   | \$163,636   | \$163,636   | \$163,636   | \$163,636   | \$163,636          | \$2,290,904  |
| Co-located Server Site                       | C1077               | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$50,000    | \$0         | \$0         | \$0         | \$0         | \$50,000           | \$100,000    |
| Communications Equipment (Pagers & Radios)   | C1035               | \$20,000              | \$0         | \$0         | \$0         | \$0         | \$0         | \$25,000    | \$0         | \$0         | \$0         | \$0         | \$50,000           | \$95,000     |
| Compactor                                    | L1008               | \$0                   | \$0         | \$0         | \$20,000    | \$0         | \$0         | \$0         | \$20,000    | \$0         | \$0         | \$0         | \$40,000           | \$80,000     |
| Computer Replacements                        | C1006               | \$144,000             | \$53,500    | \$53,500    | \$53,500    | \$53,500    | \$53,500    | \$53,500    | \$53,500    | \$53,500    | \$53,500    | \$53,500    | \$53,500           | \$732,500    |
| Construct GA Apron (Design and Construction) | A1015               | \$0                   | \$0         | \$0         | \$0         | \$5,788     | \$34,000    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$39,788     |
| Container Replacement                        | L1003               | \$20,000              | \$20,000    | \$0         | \$20,000    | \$0         | \$0         | \$20,000    | \$0         | \$20,000    | \$0         | \$0         | \$40,000           | \$140,000    |
| County Entrance Signs                        | C1092               | \$27,000              | \$80,000    | \$80,000    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$187,000    |
| County Server Replacement                    | C1074               | \$90,000              | \$0         | \$0         | \$90,000    | \$0         | \$0         | \$0         | \$0         | \$90,000    | \$0         | \$0         | \$90,000           | \$360,000    |
| Courthouse Emergency Power                   | C1023               | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$180,000   | \$0         | \$0         | \$0         | \$0         | \$0                | \$180,000    |

| <i>Funding Source</i>                             | <i>Project Code</i> | <i>Previous Years</i> | <i>2018</i> | <i>2019</i> | <i>2020</i> | <i>2021</i> | <i>2022</i> | <i>2023</i> | <i>2024</i> | <i>2025</i> | <i>2026</i> | <i>2027</i> | <i>Later Years</i> | <i>Total</i> |
|---|---------------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------------|--------------|
| <b>General Fund</b>                               |                     |                       |             |             |             |             |             |             |             |             |             |             |                    |              |
| <b>Transfer</b>                                   |                     |                       |             |             |             |             |             |             |             |             |             |             |                    |              |
| Courthouse HVAC Controls                          | C1106               | \$0                   | \$0         | \$0         | \$65,000    | \$10,000    | \$80,000    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$155,000    |
| Debt Service- 2000-B GO Bonds (VPSA)              | D00Bnd              | \$0                   | \$179,580   | \$181,675   | \$183,260   | \$176,462   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$720,977    |
| Debt Service- 2002-B GO Bonds (VPSA)              | D02Bnd              | \$0                   | \$124,577   | \$124,605   | \$124,377   | \$124,170   | \$123,851   | \$128,031   | \$0         | \$0         | \$0         | \$0         | \$0                | \$749,611    |
| Debt Service- 2005-D GO Bonds (VPSA)              | D05Bnd              | \$0                   | \$1,004,999 | \$975,000   | \$944,999   | \$914,999   | \$885,000   | \$855,000   | \$82,499    | \$795,000   | \$764,999   | \$0         | \$0                | \$7,222,495  |
| Debt Service- 2007-B GO Bonds (VPSA)              | D07Bnd              | \$0                   | \$378,130   | \$354,870   | \$342,110   | \$327,050   | \$312,190   | \$301,155   | \$288,170   | \$276,160   | \$264,150   | \$252,140   | \$235,130          | \$3,331,255  |
| Debt Service- 2009-A GO Bonds (VPSA)              | D09Bnd              | \$0                   | \$2,402,112 | \$2,324,847 | \$2,255,232 | \$2,125,743 | \$2,046,181 | \$1,967,918 | \$1,889,906 | \$1,817,143 | \$1,747,006 | \$1,676,868 | \$4,603,264        | \$24,856,220 |
| Debt Service- 2014 Lease Purchase of Vesta Pallas | D14Lse              | \$0                   | \$14,051    | \$14,051    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$28,102     |
| Debt Service- Bond Service Fees                   | DBndF               | \$0                   | \$11,500    | \$11,500    | \$11,500    | \$11,500    | \$11,500    | \$11,500    | \$11,500    | \$11,500    | \$11,500    | \$11,500    | \$11,500           | \$126,500    |
| Debt Service -County Refinancing (EDA)            | DCouR               | \$116,255             | \$607,587   | \$607,237   | \$609,937   | \$610,387   | \$608,512   | \$610,762   | \$607,137   | \$607,638   | \$612,013   | \$610,263   | \$4,269,295        | \$10,477,023 |
| Debt Service-2001 GO Bonds (VPSA)                 | D01Bnd              | \$0                   | \$2,005,932 | \$2,007,420 | \$2,004,572 | \$2,007,135 | \$2,004,852 | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$10,029,911 |
| Debt Service-2005 GO Bond-Industrial Park Impr.   | D05Bnd              | \$0                   | \$132,353   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$132,353    |
| Debt Service-2008 Lease Purchases- Fire Trucks    | D08Lse              | \$0                   | \$197,674   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$197,674    |
| Debt Service-2013 Lease Purchases                 | D13Lse              | \$0                   | \$78,405    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$78,405     |
| Debt Service-Ambulance Replacements FY15          | DAR1                | \$258,174             | \$103,269   | \$103,269   | \$51,275    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$515,987    |
| Debt Service-Ambulance Replacements FY16          | DAR2                | \$175,312             | \$175,312   | \$175,312   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$525,936    |
| Debt Service-Ambulance Replacements FY20          | DAR3                | \$0                   | \$0         | \$0         | \$81,277    | \$81,277    | \$81,277    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$243,831    |
| Debt Service-Ambulance Replacements FY21          | DAR4                | \$0                   | \$0         | \$0         | \$0         | \$81,277    | \$81,277    | \$81,277    | \$0         | \$0         | \$0         | \$0         | \$0                | \$243,831    |
| Debt Service-Ambulance Replacements FY22          | DAR5                | \$0                   | \$0         | \$0         | \$0         | \$0         | \$83,007    | \$83,007    | \$83,007    | \$0         | \$0         | \$0         | \$0                | \$249,021    |

| <i>Funding Source</i>                            | <i>Project Code</i> | <i>Previous Years</i> | <i>2018</i>   | <i>2019</i>   | <i>2020</i>   | <i>2021</i>   | <i>2022</i>   | <i>2023</i>   | <i>2024</i>   | <i>2025</i>   | <i>2026</i>   | <i>2027</i>   | <i>Later Years</i> | <i>Total</i>   |
|--|---------------------|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------------|----------------|
| <b>General Fund</b>                              |                     |                       |               |               |               |               |               |               |               |               |               |               |                    |                |
| <b>Transfer</b>                                  |                     |                       |               |               |               |               |               |               |               |               |               |               |                    |                |
| Debt Service-Ambulance Replacements FY23         | DAR6                | \$0                   | \$0           | \$0           | \$0           | \$0           | \$0           | \$83,007      | \$83,007      | \$83,007      | \$0           | \$0           | \$0                | \$249,021      |
| Debt Service-Ambulance Replacements FY24         | DAR7                | \$0                   | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$83,007      | \$83,007      | \$83,007      | \$0           | \$0                | \$249,021      |
| Debt Service-Ambulance Replacements FY25         | DAR8                | \$0                   | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$84,736      | \$84,736      | \$84,736      | \$0                | \$254,208      |
| Debt Service-Ambulance Replacements FY26         | DAR9                | \$0                   | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$84,736      | \$84,736      | \$84,736           | \$254,208      |
| Debt Service-Ambulance Replacements FY27         | DAR91               | \$0                   | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$84,736      | \$169,472          | \$254,208      |
| Debt Service-Assisted Living Facility Reimb.     | DAstLRe             | (\$251,564)           | (\$1,317,188) | (\$1,319,638) | (\$1,317,938) | (\$1,321,463) | (\$1,319,838) | (\$1,316,463) | (\$1,316,213) | (\$1,313,963) | (\$1,314,588) | (\$1,317,838) | (\$9,247,894)      | (\$22,674,582) |
| Debt Service-Assisted Living Refinancing (EDA)   | DAstLR              | \$251,565             | \$1,317,187   | \$1,319,637   | \$1,317,937   | \$1,321,462   | \$1,319,837   | \$1,316,462   | \$1,316,212   | \$1,313,963   | \$1,314,587   | \$1,317,838   | \$9,247,895        | \$22,674,582   |
| Debt Service-Cardiac Monitors                    | DC1029              | \$0                   | \$0           | \$0           | \$0           | \$156,638     | \$156,638     | \$156,638     | \$0           | \$0           | \$0           | \$0           | \$0                | \$469,914      |
| Debt Service-Consolidated Public Safety Facility | DPSBldg             | \$199,104             | \$0           | \$391,349     | \$600,363     | \$598,113     | \$595,612     | \$1,134,238   | \$1,133,237   | \$1,135,612   | \$1,136,237   | \$1,135,112   | \$11,337,982       | \$19,396,958   |
| Debt Service-Dispatch Consolid. & Modern. (EDA)  | DEmCon              | \$43,281              | \$119,857     | \$119,857     | \$168,857     | \$166,607     | \$164,107     | \$234,732     | \$233,357     | \$236,607     | \$234,483     | \$236,981     | \$2,350,346        | \$4,309,072    |
| Debt Service-Fiber Optic Rural Broadband (EDA)   | DFIBER              | \$9,759               | \$215,713     | \$217,628     | \$218,743     | \$219,163     | \$218,910     | \$218,063     | \$0           | \$0           | \$0           | \$0           | \$0                | \$1,317,978    |
| Debt Service-Front Loader                        | DL1001              | \$0                   | \$0           | \$0           | \$0           | \$0           | \$0           | \$53,415      | \$53,415      | \$53,415      | \$53,415      | \$53,415      | \$320,490          | \$587,565      |
| Debt Service-Land Mobile Radio System (EDA)      | DEmCom              | \$144,715             | \$17,945      | \$400,750     | \$449,750     | \$447,500     | \$445,000     | \$1,778,250   | \$1,780,375   | \$1,778,750   | \$1,783,125   | \$1,778,375   | \$0                | \$10,804,535   |
| Debt Service-Landfill Expansion Cells            | DL1005              | \$0                   | \$0           | \$0           | \$0           | \$288,947     | \$288,947     | \$288,947     | \$288,947     | \$288,947     | \$288,947     | \$574,005     | \$1,710,342        | \$4,018,029    |
| Debt Service-Locust Grove Fire and Rescue        | DC1064              | \$0                   | \$0           | \$0           | \$0           | \$0           | \$0           | \$104,545     | \$104,545     | \$104,545     | \$104,545     | \$104,545     | \$2,090,900        | \$2,613,625    |
| Debt Service-Roll Off Truck                      | DL009               | \$0                   | \$0           | \$14,923      | \$29,847      | \$29,847      | \$29,847      | \$29,847      | \$29,847      | \$44,770      | \$44,770      | \$29,847      | \$567,091          | \$850,636      |
| Debt Service-School Master Plan Phases 1-9       | DC1133              | \$0                   | \$0           | \$0           | \$0           | \$0           | \$0           | \$2,082,834   | \$2,082,834   | \$2,082,834   | \$2,082,834   | \$2,082,834   | \$43,739,514       | \$54,153,684   |
| Demolish Old Hangar                              | A1017               | \$0                   | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$6,000            | \$6,000        |
| E-911 Server Replacement                         | C1073               | \$50,000              | \$0           | \$0           | \$0           | \$0           | \$0           | \$50,000      | \$0           | \$0           | \$0           | \$50,000      | \$0                | \$150,000      |

| <i>Funding Source</i>                            | <i>Project Code</i> | <i>Previous Years</i> | <i>2018</i> | <i>2019</i> | <i>2020</i> | <i>2021</i> | <i>2022</i> | <i>2023</i> | <i>2024</i> | <i>2025</i> | <i>2026</i> | <i>2027</i> | <i>Later Years</i> | <i>Total</i> |
|--|---------------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------------|--------------|
| <b>General Fund</b>                              |                     |                       |             |             |             |             |             |             |             |             |             |             |                    |              |
| <b>Transfer</b>                                  |                     |                       |             |             |             |             |             |             |             |             |             |             |                    |              |
| Economic Development Collaborative               | C1109               | \$125,000             | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$125,000    |
| Electronic Document Storage                      | C1144               | \$0                   | \$0         | \$0         | \$0         | \$0         | \$235,000   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$235,000    |
| Engineering Review of Volunteer Burn Building    | C1066               | \$0                   | \$17,500    | \$0         | \$0         | \$0         | \$0         | \$17,500    | \$0         | \$0         | \$0         | \$0         | \$17,500           | \$52,500     |
| Enterprise Geographic Info. System               | C1147               | \$0                   | \$0         | \$0         | \$200,000   | \$0         | \$0         | \$0         | \$0         | \$15,000    | \$0         | \$0         | \$0                | \$215,000    |
| Expand Parking Lot (Design & Construction)       | A1014               | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$118,000          | \$118,000    |
| Fire & EMS Response Vehicles                     | C1068               | \$100,000             | \$57,000    | \$57,000    | \$57,000    | \$57,000    | \$57,000    | \$57,000    | \$57,000    | \$57,000    | \$57,000    | \$57,000    | \$0                | \$670,000    |
| Fire Apparatus Reserve Fund (County & Volunteer) | C1026               | \$513,278             | \$150,000   | \$350,000   | \$350,000   | \$350,000   | \$350,000   | \$350,000   | \$350,000   | \$350,000   | \$350,000   | \$350,000   | \$0                | \$3,813,278  |
| Food Service Equipment Upgrade                   | C1093(5)            | \$0                   | \$30,000    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$30,000     |
| Front Loader                                     | L1001               | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$0          |
| Generator for Rescue Station 21                  | C1136               | \$0                   | \$30,000    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$30,000     |
| Germanna Area Wilderness Plan (GWAP)             | C1110               | \$85,000              | \$60,000    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$145,000    |
| Gordonsville Library Camera System               | C1137               | \$0                   | \$20,000    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$20,000     |
| Historic Courthouse and Clerk's Office Repairs   | C1138               | \$0                   | \$55,000    | \$30,000    | \$29,000    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$114,000    |
| Interior Flooring Renovations                    | C1093(2)            | \$165,000             | \$40,000    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$205,000    |
| Landfill Expansion Cell #2                       | L1005               | \$150,000             | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$150,000    |
| LE Video Server-Sheriff's Office                 | C1119               | \$0                   | \$0         | \$0         | \$11,500    | \$11,500    | \$0         | \$0         | \$0         | \$0         | \$11,500    | \$0         | \$0                | \$34,500     |
| Library Computer Replacements                    | C1014               | \$57,467              | \$0         | \$0         | \$0         | \$0         | \$1,504     | \$0         | \$0         | \$0         | \$0         | \$1,504     | \$0                | \$60,475     |
| Library Networking Equipment                     | C1142               | \$0                   | \$21,900    | \$17,900    | \$0         | \$0         | \$0         | \$23,090    | \$26,536    | \$0         | \$0         | \$0         | \$0                | \$89,426     |
| Library Server Replacements                      | C1143               | \$0                   | \$16,743    | \$0         | \$0         | \$0         | \$0         | \$18,868    | \$0         | \$0         | \$0         | \$0         | \$0                | \$35,611     |

| <i>Funding Source</i>                        | <i>Project Code</i> | <i>Previous Years</i> | <i>2018</i> | <i>2019</i> | <i>2020</i> | <i>2021</i> | <i>2022</i> | <i>2023</i> | <i>2024</i> | <i>2025</i> | <i>2026</i> | <i>2027</i> | <i>Later Years</i> | <i>Total</i> |
|--|---------------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------------|--------------|
| <b>General Fund</b>                          |                     |                       |             |             |             |             |             |             |             |             |             |             |                    |              |
| <b>Transfer</b>                              |                     |                       |             |             |             |             |             |             |             |             |             |             |                    |              |
| Locust Grove Fire and Rescue (Rhoadesville)  | C1064               | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$0          |
| Montpelier-Orange Greenway                   | C1128               | \$0                   | \$0         | \$100,800   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$100,800    |
| Pyxis  | C1117               | \$0                   | \$16,600    | \$16,600    | \$16,600    | \$16,600    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$66,460           | \$132,860    |
| Replacement Breathing Apparatus              | C1067               | \$110,000             | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$110,000          | \$220,000    |
| Replacement Data Backup (VTL)                | C1079               | \$50,000              | \$0         | \$0         | \$0         | \$0         | \$53,000    | \$0         | \$0         | \$0         | \$0         | \$53,000    | \$0                | \$156,000    |
| Replacement HVAC-Sedwick Building            | C1052               | \$0                   | \$0         | \$0         | \$45,000    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$45,000     |
| Roof Replacements                            | C1093(1)            | \$250,000             | \$67,000    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$317,000    |
| Runway and Taxiway Rehab and Remarking       | A1024               | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$0          |
| RW 26 Obst Removal (Construction)            | A1012               | \$0                   | \$0         | \$12,000    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$12,000     |
| RW 26 Obst Removal (Design)                  | A1030               | \$0                   | \$2,600     | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$2,600      |
| RW 26 Obst Removal (Easement, Acquisition)   | A1029               | \$0                   | \$6,500     | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$6,500      |
| RW 8 Environmental Assessment                | A1022               | \$0                   | \$0         | \$6,000     | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$6,000      |
| RW 8 Obst Removal (Design)                   | A1032               | \$0                   | \$0         | \$0         | \$0         | \$3,200     | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$3,200      |
| RW 8 Obst Removal (Easement, Acquisition)    | A1031               | \$0                   | \$0         | \$0         | \$0         | \$10,000    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$10,000     |
| RW 8 Obstruction Removal (Construction)      | A1020               | \$0                   | \$0         | \$0         | \$0         | \$0         | \$12,000    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$12,000     |
| School Capital Projects Contribution         | C1093               | \$1,134,000           | \$0         | \$567,000   | \$567,000   | \$567,000   | \$567,000   | \$567,000   | \$567,000   | \$567,000   | \$567,000   | \$567,000   | \$567,000          | \$6,804,000  |
| Security Measures-Social Services            | C1146               | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$0          |
| Security/ADA Upgrades for Treasurer's Office | C1121               | \$0                   | \$0         | \$0         | \$76,441    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$76,441     |
| Site Improvements                            | C1093(3)            | \$950,000             | \$300,000   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$1,250,000  |

| <i>Funding Source</i>                        | <i>Project Code</i> | <i>Previous Years</i> | <i>2018</i> | <i>2019</i> | <i>2020</i> | <i>2021</i> | <i>2022</i> | <i>2023</i> | <i>2024</i> | <i>2025</i> | <i>2026</i> | <i>2027</i> | <i>Later Years</i> | <i>Total</i> |
|--|---------------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------------|--------------|
| <b>General Fund Transfer</b>                 |                     |                       |             |             |             |             |             |             |             |             |             |             |                    |              |
| Stair Chair                                  | C1114               | \$22,500              | \$0         | \$0         | \$30,000    | \$0         | \$0         | \$0         | \$0         | \$0         | \$30,000    | \$0         | \$0                | \$82,500     |
| T-Hangar "A" (Design, Construction)          | A1027               | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$0          |
| T-Hangar "A" Taxilane (Design, Construction) | A1026               | \$0                   | \$0         | \$132,000   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$132,000    |
| T-Hangar "B" Taxilane (Design, Construction) | A1023               | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$136,000          | \$136,000    |
| Toughbooks-Fire & EMS                        | C1140               | \$0                   | \$22,750    | \$22,750    | \$22,750    | \$22,750    | \$22,750    | \$22,750    | \$22,750    | \$22,750    | \$22,750    | \$22,750    | \$22,750           | \$250,250    |
| Tractor                                      | L1010               | \$0                   | \$59,500    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$59,500           | \$119,000    |
| Trimble Unit Replacements                    | C1098               | \$10,000              | \$8,778     | \$0         | \$8,778     | \$0         | \$8,778     | \$0         | \$8,778     | \$0         | \$8,778     | \$0         | \$8,778            | \$62,668     |
| Ultrasound                                   | C1116               | \$0                   | \$23,000    | \$46,000    | \$46,000    | \$46,000    | \$0         | \$0         | \$0         | \$46,000    | \$46,000    | \$46,000    | \$92,000           | \$391,000    |
| Vehicle Replacement (Administration/Fleet)   | C1148               | \$0                   | \$17,000    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$17,000           | \$34,000     |
| Vehicle Replacement (Animal Shelter)         | C1145               | \$0                   | \$0         | \$0         | \$25,000    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$25,000     |
| Vehicle Replacement (Building Department)    | C1051               | \$46,395              | \$0         | \$29,050    | \$0         | \$29,050    | \$0         | \$29,050    | \$0         | \$29,050    | \$0         | \$29,050    | \$0                | \$191,645    |
| Vehicle Replacement (Buildings & Grounds)    | C1020               | \$63,342              | \$29,000    | \$0         | \$0         | \$29,000    | \$0         | \$0         | \$0         | \$0         | \$0         | \$29,000    | \$29,000           | \$179,342    |
| Vehicle Replacement (Economic Development)   | C1126               | \$27,000              | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$27,000    | \$0                | \$54,000     |
| Vehicle Replacement (Office on Youth)        | C1097               | \$25,000              | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$25,000    | \$0         | \$25,000    | \$0         | \$0                | \$75,000     |
| Vehicle Replacement (Parks & Recreation)     | C1099               | \$25,000              | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$25,000    | \$0         | \$0         | \$0         | \$25,000           | \$75,000     |
| Vehicle Replacement (Planning & Zoning)      | C1108               | \$52,000              | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$52,000    | \$0         | \$0         | \$0         | \$52,000           | \$156,000    |
| Vehicle Replacement (Sheriff's Office)       | C1018               | \$824,000             | \$285,000   | \$285,000   | \$285,000   | \$285,000   | \$285,000   | \$285,000   | \$285,000   | \$285,000   | \$285,000   | \$285,000   | \$0                | \$3,674,000  |
| Vehicle Replacement (Tourism)                | C1101               | \$23,338              | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$25,000    | \$0         | \$0         | \$25,000           | \$73,338     |
| Vehicle Replacements (DSS)                   | C1125               | \$45,000              | \$0         | \$45,000    | \$0         | \$45,000    | \$0         | \$45,000    | \$0         | \$45,000    | \$0         | \$45,000    | \$0                | \$270,000    |

| <i>Funding Source</i>                        | <i>Project Code</i> | <i>Previous Years</i> | <i>2018</i> | <i>2019</i>  | <i>2020</i>  | <i>2021</i>  | <i>2022</i>  | <i>2023</i>  | <i>2024</i>  | <i>2025</i>  | <i>2026</i>  | <i>2027</i>  | <i>Later Years</i> | <i>Total</i>  |
|--|---------------------|-----------------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------------|---------------|
| <b>General Fund Transfer</b>                 |                     |                       |             |              |              |              |              |              |              |              |              |              |                    |               |
| Ventilators                                  | C1071               | \$48,000              | \$0         | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$120,000    | \$0          | \$0          | \$120,000          | \$288,000     |
| Voting Equipment Replacement                 | C1009               | \$0                   | \$0         | \$0          | \$0          | \$0          | \$102,000    | \$102,000    | \$0          | \$0          | \$0          | \$0          | \$204,000          | \$408,000     |
| Walkway Enclosures                           | C1093(4)            | \$0                   | \$130,000   | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0                | \$130,000     |
| Water Supply Plan (WSP) Review & Revision    | C1105               | \$0                   | \$75,000    | \$0          | \$0          | \$0          | \$0          | \$200,000    | \$0          | \$0          | \$0          | \$0          | \$0                | \$275,000     |
| <b>Subtotal - General Fund Transfer</b>      |                     | \$6,899,329           | \$9,648,450 | \$10,249,975 | \$10,279,750 | \$10,138,285 | \$10,208,323 | \$12,484,006 | \$10,512,437 | \$11,394,055 | \$11,092,114 | \$10,600,941 | \$73,678,187       | \$187,185,850 |
| <b>Reimb. CIP Fund Balance</b>               |                     |                       |             |              |              |              |              |              |              |              |              |              |                    |               |
| Construct GA Apron (Design and Construction) | A1015               | \$0                   | \$0         | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0                | \$0           |
| Government Space Study                       | C1054               | \$0                   | \$0         | \$0          | \$125,000    | \$125,000    | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0                | \$250,000     |
| <b>Subtotal - Reimb. CIP Fund Balance</b>    |                     | \$0                   | \$0         | \$0          | \$125,000    | \$125,000    | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0                | \$250,000     |
| <b>State Aid - Airport</b>                   |                     |                       |             |              |              |              |              |              |              |              |              |              |                    |               |
| Construct GA Apron (Design and Construction) | A1015               | \$0                   | \$0         | \$0          | \$0          | \$23,152     | \$136,000    | \$0          | \$0          | \$0          | \$0          | \$0          | \$0                | \$159,152     |
| Demolish Old Hangar                          | A1017               | \$0                   | \$0         | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$24,000           | \$24,000      |
| Expand Parking Lot (Design & Construction)   | A1014               | \$0                   | \$0         | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$472,000          | \$472,000     |
| Runway and Taxiway Rehab and Remarking       | A1024               | \$0                   | \$20,000    | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0                | \$20,000      |
| RW 26 Obst Removal (Construction)            | A1012               | \$0                   | \$0         | \$48,000     | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0                | \$48,000      |
| RW 26 Obst Removal (Design)                  | A1030               | \$0                   | \$10,400    | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0                | \$10,400      |
| RW 26 Obst Removal (Easement, Acquisition)   | A1029               | \$0                   | \$26,000    | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0                | \$26,000      |
| RW 8 Environmental Assessment                | A1022               | \$0                   | \$0         | \$24,000     | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0                | \$24,000      |

| <i>Funding Source</i>                        | <i>Project Code</i> | <i>Previous Years</i> | <i>2018</i>  | <i>2019</i>  | <i>2020</i>  | <i>2021</i>  | <i>2022</i>  | <i>2023</i>  | <i>2024</i>  | <i>2025</i>  | <i>2026</i>  | <i>2027</i>  | <i>Later Years</i> | <i>Total</i>  |
|--|---------------------|-----------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------------|---------------|
| <b>State Aid - Airport</b>                   |                     |                       |              |              |              |              |              |              |              |              |              |              |                    |               |
| RW 8 Obst Removal (Design)                   | A1032               | \$0                   | \$0          | \$0          | \$0          | \$12,800     | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0                | \$12,800      |
| RW 8 Obst Removal (Easement, Acquisition)    | A1031               | \$0                   | \$0          | \$0          | \$0          | \$40,000     | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0                | \$40,000      |
| RW 8 Obstruction Removal (Construction)      | A1020               | \$0                   | \$0          | \$0          | \$0          | \$0          | \$48,000     | \$0          | \$0          | \$0          | \$0          | \$0          | \$0                | \$48,000      |
| T-Hangar "A" Taxilane (Design, Construction) | A1026               | \$0                   | \$0          | \$544,000    | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0                | \$544,000     |
| T-Hangar "B" Taxilane (Design, Construction) | A1023               | \$0                   | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$544,000          | \$544,000     |
| <b>Subtotal - State Aid - Airport</b>        |                     | \$0                   | \$56,400     | \$616,000    | \$0          | \$75,952     | \$184,000    | \$0          | \$0          | \$0          | \$0          | \$0          | \$1,040,000        | \$1,972,352   |
| <b>State Grants</b>                          |                     |                       |              |              |              |              |              |              |              |              |              |              |                    |               |
| AED  | C1139               | \$0                   | \$5,292      | \$5,292      | \$5,292      | \$5,292      | \$5,292      | \$5,292      | \$5,292      | \$5,292      | \$5,292      | \$5,292      | \$5,292            | \$52,920      |
| Autopulse Replacement                        | C1041               | \$8,000               | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0                | \$8,000       |
| Cardiac Monitor Replacements                 | C1029               | \$32,500              | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0                | \$32,500      |
| Stair Chair                                  | C1114               | \$7,500               | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0                | \$7,500       |
| <b>Subtotal - State Grants</b>               |                     | \$48,000              | \$5,292      | \$5,292      | \$5,292      | \$5,292      | \$5,292      | \$5,292      | \$5,292      | \$5,292      | \$5,292      | \$5,292      | \$0                | \$100,920     |
| <b>Total</b>                                 |                     | \$8,291,829           | \$13,351,309 | \$13,230,981 | \$10,695,042 | \$14,767,889 | \$12,874,115 | \$15,879,298 | \$17,300,357 | \$16,329,347 | \$16,986,306 | \$15,606,233 | \$92,238,187       | \$247,550,891 |

# Projects by Department

| Department                                   | Project Code | Previous Years | 2018      | 2019      | 2020 | 2021      | 2022        | 2023 | 2024        | 2025 | 2026        | 2027      | Later Years | Total       |
|--|--------------|----------------|-----------|-----------|------|-----------|-------------|------|-------------|------|-------------|-----------|-------------|-------------|
| <b>Administration</b>                        |              |                |           |           |      |           |             |      |             |      |             |           |             |             |
| Vehicle Replacement (Administration/Fleet)   | C1148        | \$0            | \$17,000  | \$0       | \$0  | \$0       | \$0         | \$0  | \$0         | \$0  | \$0         | \$0       | \$17,000    | \$34,000    |
| <b>Subtotal - Administration</b>             |              | \$0            | \$17,000  | \$0       | \$0  | \$0       | \$0         | \$0  | \$0         | \$0  | \$0         | \$0       | \$17,000    | \$34,000    |
| <b>Airport</b>                               |              |                |           |           |      |           |             |      |             |      |             |           |             |             |
| Construction of Maintenance Hangar           | A1018        | \$0            | \$0       | \$0       | \$0  | \$0       | \$0         | \$0  | \$1,000,000 | \$0  | \$0         | \$0       | \$0         | \$1,000,000 |
| Corporate Hangar Construction                | A1016        | \$0            | \$0       | \$0       | \$0  | \$0       | \$0         | \$0  | \$0         | \$0  | \$1,000,000 | \$0       | \$0         | \$1,000,000 |
| RW 8 Obstruction Removal (Construction)      | A1020        | \$0            | \$0       | \$0       | \$0  | \$0       | \$600,000   | \$0  | \$0         | \$0  | \$0         | \$0       | \$0         | \$600,000   |
| RW 8 Obst Removal (Easement, Acquisition)    | A1031        | \$0            | \$0       | \$0       | \$0  | \$500,000 | \$0         | \$0  | \$0         | \$0  | \$0         | \$0       | \$0         | \$500,000   |
| T-Hangar "A" (Design, Construction)          | A1027        | \$0            | \$0       | \$0       | \$0  | \$850,000 | \$0         | \$0  | \$0         | \$0  | \$0         | \$0       | \$0         | \$850,000   |
| T-Hangar "A" Taxilane (Design, Construction) | A1026        | \$0            | \$0       | \$680,000 | \$0  | \$0       | \$0         | \$0  | \$0         | \$0  | \$0         | \$0       | \$0         | \$680,000   |
| T-Hangar "B" (Design, Construction)          | A1021        | \$0            | \$0       | \$0       | \$0  | \$0       | \$0         | \$0  | \$0         | \$0  | \$0         | \$850,000 | \$0         | \$850,000   |
| T-Hangar "B" Taxilane (Design, Construction) | A1023        | \$0            | \$0       | \$0       | \$0  | \$0       | \$0         | \$0  | \$0         | \$0  | \$0         | \$0       | \$680,000   | \$680,000   |
| RW 8 Obst Removal (Design)                   | A1032        | \$0            | \$0       | \$0       | \$0  | \$160,000 | \$0         | \$0  | \$0         | \$0  | \$0         | \$0       | \$0         | \$160,000   |
| RW 8 Environmental Assessment                | A1022        | \$0            | \$0       | \$300,000 | \$0  | \$0       | \$0         | \$0  | \$0         | \$0  | \$0         | \$0       | \$0         | \$300,000   |
| Construct GA Apron (Design and Construction) | A1015        | \$0            | \$0       | \$0       | \$0  | \$289,400 | \$1,700,000 | \$0  | \$0         | \$0  | \$0         | \$0       | \$0         | \$1,989,400 |
| RW 26 Obst Removal (Easement, Acquisition)   | A1029        | \$0            | \$325,000 | \$0       | \$0  | \$0       | \$0         | \$0  | \$0         | \$0  | \$0         | \$0       | \$0         | \$325,000   |
| RW 26 Obst Removal (Design)                  | A1030        | \$0            | \$130,000 | \$0       | \$0  | \$0       | \$0         | \$0  | \$0         | \$0  | \$0         | \$0       | \$0         | \$130,000   |

| <i>Department</i>                     | <i>Project Code</i>                        | <i>Previous Years</i> | <i>2018</i> | <i>2019</i> | <i>2020</i> | <i>2021</i> | <i>2022</i> | <i>2023</i> | <i>2024</i> | <i>2025</i> | <i>2026</i> | <i>2027</i> | <i>Later Years</i> | <i>Total</i> |              |
|---------------------------------------|--|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------------|--------------|--------------|
| <b>Airport</b>                        |  |                       |             |             |             |             |             |             |             |             |             |             |                    |              |              |
|                                       | RW 26 Obst Removal (Construction)          | A1012                 | \$0         | \$0         | \$600,000   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$600,000    |              |
|                                       | Runway and Taxiway Rehab and Remarking     | A1024                 | \$0         | \$250,000   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$250,000    |              |
|                                       | Demolish Old Hangar                        | A1017                 | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$30,000           | \$30,000     |              |
|                                       | Expand Parking Lot (Design & Construction) | A1014                 | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$590,000          | \$590,000    |              |
| <b>Subtotal - Airport</b>             |  |                       | \$0         | \$705,000   | \$1,580,000 | \$0         | \$1,799,400 | \$2,300,000 | \$0         | \$1,000,000 | \$0         | \$1,000,000 | \$850,000          | \$1,300,000  | \$10,534,400 |
| <b>Animal Shelter</b>                 |  |                       |             |             |             |             |             |             |             |             |             |             |                    |              |              |
|                                       | Animal Shelter-Paving Driveway/Parking Lot | C1049                 | \$0         | \$0         | \$190,000   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$190,000    |              |
|                                       | Vehicle Replacement (Animal Shelter)       | C1145                 | \$0         | \$0         | \$0         | \$25,000    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$25,000     |              |
| <b>Subtotal - Animal Shelter</b>      |  |                       | \$0         | \$0         | \$190,000   | \$25,000    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$215,000    |              |
| <b>Building Inspection</b>            |  |                       |             |             |             |             |             |             |             |             |             |             |                    |              |              |
|                                       | Vehicle Replacement (Building Department)  | C1051                 | \$46,395    | \$0         | \$29,050    | \$0         | \$29,050    | \$0         | \$29,050    | \$0         | \$29,050    | \$0         | \$29,050           | \$0          | \$191,645    |
|                                       | Trimble Unit Replacements                  | C1098                 | \$10,000    | \$8,778     | \$0         | \$8,778     | \$0         | \$8,778     | \$0         | \$8,778     | \$0         | \$8,778     | \$0                | \$8,778      | \$62,668     |
| <b>Subtotal - Building Inspection</b> |  |                       | \$56,395    | \$8,778     | \$29,050    | \$8,778     | \$29,050    | \$8,778     | \$29,050    | \$8,778     | \$29,050    | \$8,778     | \$29,050           | \$8,778      | \$254,313    |
| <b>Buildings &amp; Grounds</b>        |  |                       |             |             |             |             |             |             |             |             |             |             |                    |              |              |
|                                       | Courthouse HVAC Controls                   | C1106                 | \$0         | \$0         | \$0         | \$65,000    | \$10,000    | \$80,000    | \$0         | \$0         | \$0         | \$0         | \$0                | \$0          | \$155,000    |
|                                       | Water Supply Plan (WSP) Review & Revision  | C1105                 | \$0         | \$75,000    | \$0         | \$0         | \$0         | \$0         | \$200,000   | \$0         | \$0         | \$0         | \$0                | \$0          | \$275,000    |
|                                       | Gordonsville Library Camera System         | C1137                 | \$0         | \$20,000    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$0          | \$20,000     |

| <i>Department</i>                                  | <i>Project Code</i> | <i>Previous Years</i> | <i>2018</i> | <i>2019</i> | <i>2020</i> | <i>2021</i> | <i>2022</i> | <i>2023</i> | <i>2024</i> | <i>2025</i> | <i>2026</i> | <i>2027</i> | <i>Later Years</i> | <i>Total</i> |
|--|---------------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------------|--------------|
| <b>Buildings &amp; Grounds</b>                     |                     |                       |             |             |             |             |             |             |             |             |             |             |                    |              |
| Historic Courthouse and Clerk's Office Repairs     | C1138               | \$0                   | \$55,000    | \$30,000    | \$29,000    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$114,000    |
| Courthouse Emergency Power                         | C1023               | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$180,000   | \$0         | \$0         | \$0         | \$0         | \$0                | \$180,000    |
| Replacement HVAC-Sedwick Building                  | C1052               | \$0                   | \$0         | \$0         | \$45,000    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$45,000     |
| Government Space Study                             | C1054               | \$0                   | \$0         | \$0         | \$125,000   | \$125,000   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$250,000    |
| Adaptive Reuse of Historic Courthouse/Clerk Office | C1102               | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$0          |
| Security Measures-Social Services                  | C1146               | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$0          |
| Security/ADA Upgrades for Treasurer's Office       | C1121               | \$0                   | \$0         | \$0         | \$76,441    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$76,441     |
| Vehicle Replacement (Buildings & Grounds)          | C1020               | \$63,342              | \$29,000    | \$0         | \$0         | \$29,000    | \$0         | \$0         | \$0         | \$0         | \$0         | \$29,000    | \$29,000           | \$179,342    |
| <b>Subtotal - Buildings &amp; Grounds</b>          |                     | \$63,342              | \$179,000   | \$30,000    | \$340,441   | \$164,000   | \$80,000    | \$380,000   | \$0         | \$0         | \$0         | \$29,000    | \$29,000           | \$1,294,783  |
| <b>Commissioner Of Revenue</b>                     |                     |                       |             |             |             |             |             |             |             |             |             |             |                    |              |
| Computer Assisted Mass Appraisal System            | C1141               | \$0                   | \$300,000   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$300,000    |
| <b>Subtotal - Commissioner Of Revenue</b>          |                     | \$0                   | \$300,000   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$300,000    |
| <b>Debt Service</b>                                |                     |                       |             |             |             |             |             |             |             |             |             |             |                    |              |
| Debt Service- 2014 Lease Purchase of Vesta Pallas  | D14Lse              | \$0                   | \$14,051    | \$14,051    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$28,102     |
| Debt Service-Front Loader                          | DL1001              | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$53,415    | \$53,415    | \$53,415    | \$53,415    | \$53,415    | \$320,490          | \$587,565    |
| Debt Service-Land Mobile Radio System (EDA)        | DEmCom              | \$144,715             | \$400,750   | \$400,750   | \$449,750   | \$447,500   | \$445,000   | \$1,778,250 | \$1,780,375 | \$1,778,750 | \$1,783,125 | \$1,778,375 | \$0                | \$11,187,340 |
| Debt Service-Landfill Expansion Cells              | DL1005              | \$0                   | \$0         | \$0         | \$0         | \$288,947   | \$288,947   | \$288,947   | \$288,947   | \$288,947   | \$288,947   | \$288,947   | \$574,005          | \$1,710,342  |

| <i>Department</i>                                | <i>Project Code</i> | <i>Previous Years</i> | <i>2018</i>   | <i>2019</i>   | <i>2020</i>   | <i>2021</i>   | <i>2022</i>   | <i>2023</i>   | <i>2024</i>   | <i>2025</i>   | <i>2026</i>   | <i>2027</i>   | <i>Later Years</i> | <i>Total</i>   |
|--|---------------------|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------------|----------------|
| <b>Debt Service</b>                              |                     |                       |               |               |               |               |               |               |               |               |               |               |                    |                |
| Debt Service-Locust Grove Fire and Rescue        | DC1064              | \$0                   | \$0           | \$0           | \$0           | \$0           | \$0           | \$104,545     | \$104,545     | \$104,545     | \$104,545     | \$104,545     | \$2,090,900        | \$2,613,625    |
| Debt Service- 2007-B GO Bonds (VPSA)             | D07Bnd              | \$0                   | \$378,130     | \$354,870     | \$342,110     | \$327,050     | \$312,190     | \$301,155     | \$288,170     | \$276,160     | \$264,150     | \$252,140     | \$235,130          | \$3,331,255    |
| Debt Service- 2009-A GO Bonds (VPSA)             | D09Bnd              | \$0                   | \$2,402,112   | \$2,324,847   | \$2,255,232   | \$2,125,743   | \$2,046,181   | \$1,967,918   | \$1,889,906   | \$1,817,143   | \$1,747,006   | \$1,676,868   | \$4,603,264        | \$24,856,220   |
| Debt Service-Ambulance Replacements FY16         | DAR2                | \$175,312             | \$175,312     | \$175,312     | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0                | \$525,936      |
| Debt Service-Fiber Optic Rural Broadband (EDA)   | DFIBER              | \$9,759               | \$215,713     | \$217,628     | \$218,743     | \$219,163     | \$218,910     | \$218,063     | \$0           | \$0           | \$0           | \$0           | \$0                | \$1,317,978    |
| Debt Service-2013 Lease Purchases                | D13Lse              | \$0                   | \$78,405      | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0                | \$78,405       |
| Debt Service-Consolidated Public Safety Facility | DPSBldg             | \$199,104             | \$551,363     | \$551,363     | \$600,363     | \$598,113     | \$595,612     | \$1,134,238   | \$1,133,237   | \$1,135,612   | \$1,136,237   | \$1,135,112   | \$11,337,982       | \$20,108,334   |
| Debt Service-Roll Off Truck                      | DL009               | \$0                   | \$0           | \$14,923      | \$29,847      | \$29,847      | \$29,847      | \$29,847      | \$29,847      | \$44,770      | \$44,770      | \$29,847      | \$567,091          | \$850,636      |
| Debt Service-2008 Lease Purchases- Fire Trucks   | D08Lse              | \$0                   | \$197,674     | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0                | \$197,674      |
| Debt Service- Bond Service Fees                  | DBndF               | \$0                   | \$11,500      | \$11,500      | \$11,500      | \$11,500      | \$11,500      | \$11,500      | \$11,500      | \$11,500      | \$11,500      | \$11,500      | \$11,500           | \$126,500      |
| Debt Service-School Master Plan Phases 1-9       | DC1133              | \$0                   | \$0           | \$0           | \$0           | \$0           | \$0           | \$2,082,834   | \$2,082,834   | \$2,082,834   | \$2,082,834   | \$2,082,834   | \$43,739,514       | \$54,153,684   |
| Debt Service-2005 GO Bond-Industrial Park Impr.  | D05Bnd              | \$0                   | \$132,353     | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0                | \$132,353      |
| Debt Service-Ambulance Replacements FY15         | DAR1                | \$258,174             | \$103,269     | \$103,269     | \$51,275      | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0                | \$515,987      |
| Debt Service-Ambulance Replacements FY22         | DAR5                | \$0                   | \$0           | \$0           | \$0           | \$0           | \$83,007      | \$83,007      | \$83,007      | \$0           | \$0           | \$0           | \$0                | \$249,021      |
| Debt Service-Ambulance Replacements FY26         | DAR9                | \$0                   | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$84,736      | \$84,736      | \$84,736           | \$254,208      |
| Debt Service-Assisted Living Facility Reimb.     | DAstLRe             | (\$251,564)           | (\$1,317,188) | (\$1,319,638) | (\$1,317,938) | (\$1,321,463) | (\$1,319,838) | (\$1,316,463) | (\$1,316,213) | (\$1,313,963) | (\$1,314,588) | (\$1,317,838) | (\$9,247,894)      | (\$22,674,582) |
| Debt Service- 2005-D GO Bonds (VPSA)             | D05Bnd              | \$0                   | \$1,004,999   | \$975,000     | \$944,999     | \$914,999     | \$885,000     | \$855,000     | \$82,499      | \$795,000     | \$764,999     | \$0           | \$0                | \$7,222,495    |

| <i>Department</i>                               | <i>Project Code</i> | <i>Previous Years</i> | <i>2018</i> | <i>2019</i> | <i>2020</i> | <i>2021</i> | <i>2022</i> | <i>2023</i>  | <i>2024</i> | <i>2025</i> | <i>2026</i> | <i>2027</i> | <i>Later Years</i> | <i>Total</i>  |
|---|---------------------|-----------------------|-------------|-------------|-------------|-------------|-------------|--------------|-------------|-------------|-------------|-------------|--------------------|---------------|
| <b>Debt Service</b>                             |                     |                       |             |             |             |             |             |              |             |             |             |             |                    |               |
| Debt Service -County Refinancing (EDA)          | DCouR               | \$116,255             | \$607,587   | \$607,237   | \$609,937   | \$610,387   | \$608,512   | \$610,762    | \$607,137   | \$607,638   | \$612,013   | \$610,263   | \$4,269,295        | \$10,477,023  |
| Debt Service-Ambulance Replacements FY25        | DAR8                | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0          | \$0         | \$84,736    | \$84,736    | \$84,736    | \$0                | \$254,208     |
| Debt Service-2001 GO Bonds (VPSA)               | D01Bnd              | \$0                   | \$2,005,932 | \$2,007,420 | \$2,004,572 | \$2,007,135 | \$2,004,852 | \$0          | \$0         | \$0         | \$0         | \$0         | \$0                | \$10,029,911  |
| Debt Service-Ambulance Replacements FY23        | DAR6                | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$83,007     | \$83,007    | \$83,007    | \$0         | \$0         | \$0                | \$249,021     |
| Debt Service-Assisted Living Refinancing (EDA)  | DAstLR              | \$251,565             | \$1,317,187 | \$1,319,637 | \$1,317,937 | \$1,321,462 | \$1,319,837 | \$1,316,462  | \$1,316,212 | \$1,313,963 | \$1,314,587 | \$1,317,838 | \$9,247,895        | \$22,674,582  |
| Debt Service-Ambulance Replacements FY21        | DAR4                | \$0                   | \$0         | \$0         | \$0         | \$81,277    | \$81,277    | \$81,277     | \$0         | \$0         | \$0         | \$0         | \$0                | \$243,831     |
| Debt Service- 2000-B GO Bonds (VPSA)            | D00Bnd              | \$0                   | \$179,580   | \$181,675   | \$183,260   | \$176,462   | \$0         | \$0          | \$0         | \$0         | \$0         | \$0         | \$0                | \$720,977     |
| Debt Service- 2002-B GO Bonds (VPSA)            | D02Bnd              | \$0                   | \$124,577   | \$124,605   | \$124,377   | \$124,170   | \$123,851   | \$128,031    | \$0         | \$0         | \$0         | \$0         | \$0                | \$749,611     |
| Debt Service-Ambulance Replacements FY20        | DAR3                | \$0                   | \$0         | \$0         | \$81,277    | \$81,277    | \$81,277    | \$0          | \$0         | \$0         | \$0         | \$0         | \$0                | \$243,831     |
| Debt Service-Cardiac Monitors                   | DC1029              | \$0                   | \$0         | \$0         | \$0         | \$156,638   | \$156,638   | \$156,638    | \$0         | \$0         | \$0         | \$0         | \$0                | \$469,914     |
| Debt Service-Ambulance Replacements FY27        | DAR91               | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0          | \$0         | \$0         | \$0         | \$84,736    | \$169,472          | \$254,208     |
| Debt Service-Dispatch Consolid. & Modern. (EDA) | DEmCon              | \$43,281              | \$119,857   | \$119,857   | \$168,857   | \$166,607   | \$164,107   | \$234,732    | \$233,357   | \$236,607   | \$234,483   | \$236,981   | \$2,350,346        | \$4,309,072   |
| Debt Service-Ambulance Replacements FY24        | DAR7                | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0          | \$83,007    | \$83,007    | \$83,007    | \$0         | \$0                | \$249,021     |
| <b>Subtotal - Debt Service</b>                  |                     | \$946,601             | \$8,703,163 | \$8,184,306 | \$8,076,098 | \$8,366,814 | \$8,136,708 | \$10,203,165 | \$8,834,790 | \$9,483,672 | \$9,380,503 | \$8,800,094 | \$71,490,063       | \$160,605,975 |

**E-911 & Dispatch**

|  |       |          |     |     |     |     |     |          |     |     |     |     |          |          |
|--|-------|----------|-----|-----|-----|-----|-----|----------|-----|-----|-----|-----|----------|----------|
| Communications Equipment (Pagers & Radios) | C1035 | \$20,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$25,000 | \$0 | \$0 | \$0 | \$0 | \$50,000 | \$95,000 |
|--|-------|----------|-----|-----|-----|-----|-----|----------|-----|-----|-----|-----|----------|----------|

| <i>Department</i>                                   | <i>Project Code</i> | <i>Previous Years</i> | <i>2018</i> | <i>2019</i> | <i>2020</i> | <i>2021</i> | <i>2022</i> | <i>2023</i> | <i>2024</i> | <i>2025</i> | <i>2026</i> | <i>2027</i> | <i>Later Years</i> | <i>Total</i> |
|---|---------------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------------|--------------|
| <b>E-911 &amp; Dispatch</b>                         |                     |                       |             |             |             |             |             |             |             |             |             |             |                    |              |
| <b>Subtotal - E-911 &amp; Dispatch</b>              |                     | \$20,000              | \$0         | \$0         | \$0         | \$0         | \$0         | \$25,000    | \$0         | \$0         | \$0         | \$0         | \$50,000           | \$95,000     |
| <b>Economic Development</b>                         |                     |                       |             |             |             |             |             |             |             |             |             |             |                    |              |
| Vehicle Replacement<br>(Economic Development)       | C1126               | \$27,000              | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$27,000    | \$0                | \$54,000     |
| <b>Subtotal - Economic Development</b>              |                     | \$27,000              | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$27,000    | \$0                | \$54,000     |
| <b>Emergency Operations</b>                         |                     |                       |             |             |             |             |             |             |             |             |             |             |                    |              |
| 4-Gas Monitor Replacement                           | C1061               | \$47,000              | \$0         | \$0         | \$0         | \$45,000    | \$0         | \$0         | \$0         | \$0         | \$45,000    | \$0         | \$0                | \$137,000    |
| <b>Subtotal - Emergency Operations</b>              |                     | \$47,000              | \$0         | \$0         | \$0         | \$45,000    | \$0         | \$0         | \$0         | \$0         | \$45,000    | \$0         | \$0                | \$137,000    |
| <b>Fire &amp; Emergency Med Services</b>            |                     |                       |             |             |             |             |             |             |             |             |             |             |                    |              |
| Cardiac Monitor Replacements                        | C1029               | \$130,000             | \$0         | \$0         | \$0         | \$450,000   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$580,000    |
| Pyxis   | C1117               | \$0                   | \$16,600    | \$16,600    | \$16,600    | \$16,600    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$66,460           | \$132,860    |
| Ultrasound  | C1116               | \$0                   | \$23,000    | \$46,000    | \$46,000    | \$46,000    | \$0         | \$0         | \$0         | \$46,000    | \$46,000    | \$46,000    | \$92,000           | \$391,000    |
| Fire Apparatus Reserve Fund<br>(County & Volunteer) | C1026               | \$513,278             | \$150,000   | \$350,000   | \$350,000   | \$350,000   | \$350,000   | \$350,000   | \$350,000   | \$350,000   | \$350,000   | \$350,000   | \$0                | \$3,813,278  |
| Replacement Breathing<br>Apparatus                  | C1067               | \$110,000             | \$990,000   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$1,100,000        | \$2,200,000  |
| Stair Chair   | C1114               | \$30,000              | \$0         | \$0         | \$30,000    | \$0         | \$0         | \$0         | \$0         | \$0         | \$30,000    | \$0         | \$0                | \$90,000     |
| Locust Grove Fire and Rescue<br>(Rhoadesville)      | C1064               | \$0                   | \$0         | \$0         | \$0         | \$0         | \$136,500   | \$1,550,000 | \$0         | \$0         | \$0         | \$0         | \$0                | \$1,686,500  |
| Autopulse Replacement                               | C1041               | \$48,000              | \$16,155    | \$16,155    | \$16,155    | \$16,155    | \$16,155    | \$16,155    | \$16,155    | \$16,155    | \$16,155    | \$16,115    | \$0                | \$209,510    |
| Ambulance Replacements                              | C1065               | \$1,324,500           | \$307,500   | \$572,500   | \$265,000   | \$270,000   | \$250,000   | \$270,000   | \$270,000   | \$270,000   | \$270,000   | \$270,000   | \$0                | \$4,339,500  |
| Generator for Rescue Station 21                     | C1136               | \$0                   | \$30,000    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$30,000     |
| Fire & EMS Response Vehicles                        | C1068               | \$100,000             | \$57,000    | \$57,000    | \$57,000    | \$57,000    | \$57,000    | \$57,000    | \$57,000    | \$57,000    | \$57,000    | \$57,000    | \$0                | \$670,000    |

| <i>Department</i>                                   | <i>Project Code</i> | <i>Previous Years</i> | <i>2018</i>        | <i>2019</i>        | <i>2020</i>      | <i>2021</i>        | <i>2022</i>      | <i>2023</i>        | <i>2024</i>      | <i>2025</i>      | <i>2026</i>      | <i>2027</i>      | <i>Later Years</i> | <i>Total</i>        |
|---|---------------------|-----------------------|--------------------|--------------------|------------------|--------------------|------------------|--------------------|------------------|------------------|------------------|------------------|--------------------|---------------------|
| <b>Fire &amp; Emergency Med Services</b>            |                     |                       |                    |                    |                  |                    |                  |                    |                  |                  |                  |                  |                    |                     |
| Ventilators   | C1071               | \$48,000              | \$0                | \$0                | \$0              | \$0                | \$0              | \$0                | \$0              | \$120,000        | \$0              | \$0              | \$120,000          | \$288,000           |
| AED   | C1139               | \$0                   | \$10,584           | \$10,584           | \$10,584         | \$10,584           | \$10,584         | \$10,584           | \$10,584         | \$10,584         | \$10,584         | \$10,584         | \$0                | \$105,840           |
| Engineering Review of Volunteer Burn Building       | C1066               | \$0                   | \$17,500           | \$0                | \$0              | \$0                | \$0              | \$17,500           | \$0              | \$0              | \$0              | \$0              | \$17,500           | \$52,500            |
| <b>Subtotal - Fire &amp; Emergency Med Services</b> |                     | <b>\$2,303,778</b>    | <b>\$1,618,339</b> | <b>\$1,068,839</b> | <b>\$791,339</b> | <b>\$1,216,339</b> | <b>\$820,239</b> | <b>\$2,271,239</b> | <b>\$703,739</b> | <b>\$869,739</b> | <b>\$779,739</b> | <b>\$749,699</b> | <b>\$1,395,960</b> | <b>\$14,588,988</b> |
| <b>Information Technology</b>                       |                     |                       |                    |                    |                  |                    |                  |                    |                  |                  |                  |                  |                    |                     |
| County Server Replacement                           | C1074               | \$90,000              | \$0                | \$0                | \$90,000         | \$0                | \$0              | \$0                | \$0              | \$90,000         | \$0              | \$0              | \$90,000           | \$360,000           |
| Co-located Server Site                              | C1077               | \$0                   | \$0                | \$0                | \$0              | \$0                | \$0              | \$50,000           | \$0              | \$0              | \$0              | \$0              | \$50,000           | \$100,000           |
| Toughbooks-Fire & EMS                               | C1140               | \$0                   | \$22,750           | \$22,750           | \$22,750         | \$22,750           | \$22,750         | \$22,750           | \$22,750         | \$22,750         | \$22,750         | \$22,750         | \$22,750           | \$250,250           |
| CAD Workstation                                     | C1075               | \$25,000              | \$0                | \$0                | \$0              | \$0                | \$25,000         | \$0                | \$0              | \$0              | \$25,000         | \$0              | \$25,000           | \$100,000           |
| Computer Replacements                               | C1006               | \$144,000             | \$53,500           | \$53,500           | \$53,500         | \$53,500           | \$53,500         | \$53,500           | \$53,500         | \$53,500         | \$53,500         | \$53,500         | \$53,500           | \$732,500           |
| Electronic Document Storage                         | C1144               | \$0                   | \$0                | \$0                | \$0              | \$0                | \$235,000        | \$0                | \$0              | \$0              | \$0              | \$0              | \$0                | \$235,000           |
| Replacement Data Backup (VTL)                       | C1079               | \$50,000              | \$0                | \$0                | \$0              | \$0                | \$53,000         | \$0                | \$0              | \$0              | \$0              | \$53,000         | \$0                | \$156,000           |
| Library Server Replacements                         | C1143               | \$0                   | \$17,875           | \$0                | \$0              | \$0                | \$0              | \$20,000           | \$0              | \$0              | \$0              | \$0              | \$0                | \$37,875            |
| Library Networking Equipment                        | C1142               | \$0                   | \$21,900           | \$25,272           | \$0              | \$0                | \$0              | \$23,090           | \$26,536         | \$0              | \$0              | \$0              | \$0                | \$96,798            |
| Library Computer Replacements                       | C1014               | \$77,467              | \$18,868           | \$12,628           | \$20,000         | \$18,900           | \$21,504         | \$18,868           | \$12,628         | \$20,000         | \$18,900         | \$21,504         | \$0                | \$261,267           |
| LE Video Server-Sheriff's Office                    | C1119               | \$0                   | \$0                | \$0                | \$11,500         | \$11,500           | \$0              | \$0                | \$0              | \$0              | \$11,500         | \$0              | \$0                | \$34,500            |
| Enterprise Geographic Info. System                  | C1147               | \$0                   | \$200,000          | \$200,000          | \$200,000        | \$0                | \$0              | \$0                | \$0              | \$15,000         | \$0              | \$0              | \$0                | \$615,000           |
| E-911 Server Replacement                            | C1073               | \$50,000              | \$0                | \$0                | \$0              | \$0                | \$0              | \$50,000           | \$0              | \$0              | \$0              | \$50,000         | \$0                | \$150,000           |
| <b>Subtotal - Information Technology</b>            |                     | <b>\$436,467</b>      | <b>\$334,893</b>   | <b>\$314,150</b>   | <b>\$397,750</b> | <b>\$106,650</b>   | <b>\$410,754</b> | <b>\$238,208</b>   | <b>\$115,414</b> | <b>\$201,250</b> | <b>\$131,650</b> | <b>\$200,754</b> | <b>\$241,250</b>   | <b>\$3,129,190</b>  |

| <i>Department</i>                     | <i>Project Code</i> | <i>Previous Years</i> | <i>2018</i> | <i>2019</i> | <i>2020</i> | <i>2021</i> | <i>2022</i> | <i>2023</i> | <i>2024</i> | <i>2025</i> | <i>2026</i> | <i>2027</i> | <i>Later Years</i> | <i>Total</i> |
|---------------------------------------|---------------------|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------------|--------------|
| <b>Landfill</b>                       |                     |                       |             |             |             |             |             |             |             |             |             |             |                    |              |
| Compactor                             | L1008               | \$0                   | \$0         | \$0         | \$20,000    | \$0         | \$0         | \$0         | \$20,000    | \$0         | \$0         | \$0         | \$40,000           | \$80,000     |
| Closure Reserves - Cells #1-5         | L1002               | \$490,908             | \$163,636   | \$163,636   | \$163,636   | \$163,636   | \$163,636   | \$163,636   | \$163,636   | \$163,636   | \$163,636   | \$163,636   | \$163,636          | \$2,290,904  |
| Container Replacement                 | L1003               | \$20,000              | \$20,000    | \$0         | \$20,000    | \$0         | \$0         | \$20,000    | \$0         | \$20,000    | \$0         | \$0         | \$40,000           | \$140,000    |
| Front Loader                          | L1001               | \$0                   | \$250,000   | \$0         | \$0         | \$0         | \$0         | \$250,000   | \$0         | \$250,000   | \$0         | \$0         | \$250,000          | \$1,000,000  |
| Landfill Expansion Cell #2            | L1005               | \$150,000             | \$0         | \$0         | \$0         | \$1,980,000 | \$0         | \$0         | \$0         | \$0         | \$0         | \$1,760,000 | \$0                | \$3,890,000  |
| Tractor                               | L1010               | \$0                   | \$59,500    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$59,500           | \$119,000    |
| Roll Off Truck                        | L1009               | \$0                   | \$0         | \$190,000   | \$0         | \$0         | \$0         | \$0         | \$0         | \$190,000   | \$0         | \$0         | \$380,000          | \$760,000    |
| <b>Subtotal - Landfill</b>            |                     | \$660,908             | \$493,136   | \$353,636   | \$203,636   | \$2,143,636 | \$163,636   | \$433,636   | \$183,636   | \$623,636   | \$163,636   | \$1,923,636 | \$933,136          | \$8,279,904  |
| <b>Office on Youth</b>                |                     |                       |             |             |             |             |             |             |             |             |             |             |                    |              |
| Vehicle Replacement (Office on Youth) | C1097               | \$25,000              | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$25,000    | \$0         | \$25,000    | \$0         | \$0                | \$75,000     |
| <b>Subtotal - Office on Youth</b>     |                     | \$25,000              | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$25,000    | \$0         | \$25,000    | \$0         | \$0                | \$75,000     |
| <b>Orange County Public Schools</b>   |                     |                       |             |             |             |             |             |             |             |             |             |             |                    |              |
| School Master Plan Phase 5            | C1133(5)            | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$2,100,000 | \$0                | \$2,100,000  |
| Walkway Enclosures                    | C1093(4)            | \$0                   | \$130,000   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$130,000    |
| Site Improvements                     | C1093(3)            | \$950,000             | \$300,000   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$1,250,000  |
| School Master Plan Phase 9            | C1133(9)            | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$3,900,000        | \$3,900,000  |
| School Master Plan Phase 8            | C1133(8)            | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$5,000,000        | \$5,000,000  |
| Food Service Equipment Upgrade        | C1093(5)            | \$0                   | \$30,000    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                | \$30,000     |
| School Master Plan Phase 6            | C1133(6)            | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$3,500,000        | \$3,500,000  |
| School Master Plan Phase 4            | C1133(4)            | \$0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$4,600,000 | \$0         | \$0                | \$4,600,000  |

| <i>Department</i>                              | <i>Project Code</i> | <i>Previous Years</i> | <i>2018</i>      | <i>2019</i>      | <i>2020</i>      | <i>2021</i>      | <i>2022</i>      | <i>2023</i>        | <i>2024</i>        | <i>2025</i>        | <i>2026</i>        | <i>2027</i>        | <i>Later Years</i>  | <i>Total</i>        |
|--|---------------------|-----------------------|------------------|------------------|------------------|------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|---------------------|
| <b>Orange County Public Schools</b>            |                     |                       |                  |                  |                  |                  |                  |                    |                    |                    |                    |                    |                     |                     |
| Interior Flooring Renovations                  | C1093(2)            | \$165,000             | \$40,000         | \$0              | \$0              | \$0              | \$0              | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                 | \$205,000           |
| School Master Plan Phase 7                     | C1133(7)            | \$0                   | \$0              | \$0              | \$0              | \$0              | \$0              | \$0                | \$0                | \$0                | \$0                | \$0                | \$3,500,000         | \$3,500,000         |
| School Master Plan Phase 2                     | C1133(2)            | \$0                   | \$0              | \$0              | \$0              | \$0              | \$0              | \$0                | \$5,500,000        | \$0                | \$0                | \$0                | \$0                 | \$5,500,000         |
| School Master Plan Phase 1                     | C1133(1)            | \$0                   | \$0              | \$0              | \$0              | \$0              | \$0              | \$1,300,000        | \$0                | \$0                | \$0                | \$0                | \$0                 | \$1,300,000         |
| School Capital Projects Contribution           | C1093               | \$1,134,000           | \$0              | \$567,000        | \$567,000        | \$567,000        | \$567,000        | \$567,000          | \$567,000          | \$567,000          | \$567,000          | \$567,000          | \$567,000           | \$6,804,000         |
| Roof Replacements                              | C1093(1)            | \$250,000             | \$67,000         | \$0              | \$0              | \$0              | \$0              | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                 | \$317,000           |
| School Master Plan Phase 3                     | C1133(3)            | \$0                   | \$0              | \$0              | \$0              | \$0              | \$0              | \$0                | \$0                | \$4,200,000        | \$0                | \$0                | \$0                 | \$4,200,000         |
| <b>Subtotal - Orange County Public Schools</b> |                     | <b>\$2,499,000</b>    | <b>\$567,000</b> | <b>\$567,000</b> | <b>\$567,000</b> | <b>\$567,000</b> | <b>\$567,000</b> | <b>\$1,867,000</b> | <b>\$6,067,000</b> | <b>\$4,767,000</b> | <b>\$5,167,000</b> | <b>\$2,667,000</b> | <b>\$16,467,000</b> | <b>\$42,336,000</b> |
| <b>Parks And Recreation</b>                    |                     |                       |                  |                  |                  |                  |                  |                    |                    |                    |                    |                    |                     |                     |
| Vehicle Replacement (Parks & Recreation)       | C1099               | \$25,000              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0                | \$25,000           | \$0                | \$0                | \$0                | \$25,000            | \$75,000            |
| <b>Subtotal - Parks And Recreation</b>         |                     | <b>\$25,000</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>         | <b>\$25,000</b>    | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$25,000</b>     | <b>\$75,000</b>     |
| <b>Planning And Zoning</b>                     |                     |                       |                  |                  |                  |                  |                  |                    |                    |                    |                    |                    |                     |                     |
| Economic Development Collaborative             | C1109               | \$125,000             | \$0              | \$0              | \$0              | \$0              | \$0              | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                 | \$125,000           |
| Vehicle Replacement (Planning & Zoning)        | C1108               | \$52,000              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0                | \$52,000           | \$0                | \$0                | \$0                | \$52,000            | \$156,000           |
| Germanna Area Wilderness Plan (GWAP)           | C1110               | \$85,000              | \$60,000         | \$0              | \$0              | \$0              | \$0              | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                 | \$145,000           |
| Montpelier-Orange Greenway                     | C1128               | \$0                   | \$0              | \$504,000        | \$0              | \$0              | \$0              | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                 | \$504,000           |
| <b>Subtotal - Planning And Zoning</b>          |                     | <b>\$262,000</b>      | <b>\$60,000</b>  | <b>\$504,000</b> | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>         | <b>\$52,000</b>    | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$52,000</b>     | <b>\$930,000</b>    |

| <i>Department</i>                      | <i>Project Code</i> | <i>Previous Years</i> | <i>2018</i>  | <i>2019</i>  | <i>2020</i>  | <i>2021</i>  | <i>2022</i>  | <i>2023</i>  | <i>2024</i>  | <i>2025</i>  | <i>2026</i>  | <i>2027</i>  | <i>Later Years</i> | <i>Total</i>  |
|--|---------------------|-----------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------------|---------------|
| <b>Registrar</b>                       |                     |                       |              |              |              |              |              |              |              |              |              |              |                    |               |
| Voting Equipment Replacement           | C1009               | \$0                   | \$0          | \$0          | \$0          | \$0          | \$102,000    | \$102,000    | \$0          | \$0          | \$0          | \$0          | \$204,000          | \$408,000     |
| <b>Subtotal - Registrar</b>            |                     | \$0                   | \$0          | \$0          | \$0          | \$0          | \$102,000    | \$102,000    | \$0          | \$0          | \$0          | \$0          | \$204,000          | \$408,000     |
| <b>Sheriff's Office</b>                |                     |                       |              |              |              |              |              |              |              |              |              |              |                    |               |
| Vehicle Replacement (Sheriff's Office) | C1018               | \$824,000             | \$285,000    | \$285,000    | \$285,000    | \$285,000    | \$285,000    | \$285,000    | \$285,000    | \$285,000    | \$285,000    | \$285,000    | \$0                | \$3,674,000   |
| <b>Subtotal - Sheriff's Office</b>     |                     | \$824,000             | \$285,000    | \$285,000    | \$285,000    | \$285,000    | \$285,000    | \$285,000    | \$285,000    | \$285,000    | \$285,000    | \$285,000    | \$0                | \$3,674,000   |
| <b>Social Services</b>                 |                     |                       |              |              |              |              |              |              |              |              |              |              |                    |               |
| Vehicle Replacements (DSS)             | C1125               | \$45,000              | \$0          | \$45,000     | \$0          | \$45,000     | \$0          | \$45,000     | \$0          | \$45,000     | \$0          | \$45,000     | \$0                | \$270,000     |
| <b>Subtotal - Social Services</b>      |                     | \$45,000              | \$0          | \$45,000     | \$0          | \$45,000     | \$0          | \$45,000     | \$0          | \$45,000     | \$0          | \$45,000     | \$0                | \$270,000     |
| <b>Tourism</b>                         |                     |                       |              |              |              |              |              |              |              |              |              |              |                    |               |
| County Entrance Signs                  | C1092               | \$27,000              | \$80,000     | \$80,000     | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0                | \$187,000     |
| Vehicle Replacement (Tourism)          | C1101               | \$23,338              | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$25,000     | \$0          | \$0          | \$25,000           | \$73,338      |
| <b>Subtotal - Tourism</b>              |                     | \$50,338              | \$80,000     | \$80,000     | \$0          | \$0          | \$0          | \$0          | \$0          | \$25,000     | \$0          | \$0          | \$25,000           | \$260,338     |
| <b>Total</b>                           |                     | \$8,291,829           | \$13,351,309 | \$13,230,981 | \$10,695,042 | \$14,767,889 | \$12,874,115 | \$15,879,298 | \$17,300,357 | \$16,329,347 | \$16,986,306 | \$15,606,233 | \$92,238,187       | \$247,550,891 |

## County of Orange, Virginia 2017-2018 Budgeted Personnel Position Summary

### Full-Time Increases:

|   |   |
|---|---|
| EMS – Medics                                  | 3 |
| Administrative Assistant-Building Inspections | 1 |
| Animal Control Office- Sheriff                | 1 |
| Family Services Specialist IV                 | 1 |
| Benefits Program Specialist II                | 1 |

**Total Full-time Adjustments** 7

### Part-Time Increase

|                 |   |
|-----------------|---|
| CSA Coordinator | 1 |
|-----------------|---|

### Part-Time Decreases

|  |     |
|--|-----|
| Office Assistant- Building Inspections | (1) |
|--|-----|

**Total Part-time Adjustments** 0

**2017 - 2018 Budgeted Personnel Positions**  
**FISCAL YEAR 2015-2016**                      **FISCAL YEAR 2016-2017**

**FISCAL YEAR 2017-2018**

Fund Department  
 Budgeted Position

**GENERAL ADMINISTRATION**

**BOARD OF SUPERVISORS**

**1100 411010**

SUPERVISOR

**TOTAL**

| Fund Department<br>Budgeted Position | FISCAL YEAR 2015-2016 |               | FISCAL YEAR 2016-2017 |               | FISCAL YEAR 2017-2018 |               |                 |               |                 |               |                 |               |
|--------------------------------------|-----------------------|---------------|-----------------------|---------------|-----------------------|---------------|-----------------|---------------|-----------------|---------------|-----------------|---------------|
|                                      | Full Time Slots       | Full Time FTE | Part Time Slots       | Part Time FTE | Full Time Slots       | Full Time FTE | Part Time Slots | Part Time FTE | Full Time Slots | Full Time FTE | Part Time Slots | Part Time FTE |
| <b>BOARD OF SUPERVISORS</b>          |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| <b>1100 411010</b>                   |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| SUPERVISOR                           | 5.00                  | 5.00          |                       |               | 5.00                  | 5.00          |                 |               | 5.00            | 5.00          |                 |               |
| <b>TOTAL</b>                         | <b>5.00</b>           | <b>5.00</b>   | -                     | -             | <b>5.00</b>           | <b>5.00</b>   | -               | -             | <b>5.00</b>     | <b>5.00</b>   | -               | -             |

**COUNTY ADMINISTRATION**

**1100 412110**

COUNTY ADMINISTRATOR

CHIEF DEPUTY CLERK

SENIOR ADMINISTRATIVE ASSISTANT

ADMINISTRATIVE ASSISTANT

**TOTAL**

|                                 |             |             |   |   |             |             |   |   |             |             |   |   |
|---------------------------------|-------------|-------------|---|---|-------------|-------------|---|---|-------------|-------------|---|---|
| COUNTY ADMINISTRATOR            | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   |
| CHIEF DEPUTY CLERK              | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   |
| SENIOR ADMINISTRATIVE ASSISTANT | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   |
| ADMINISTRATIVE ASSISTANT        | 1.00        | 1.00        | - | - | 1.00        | 1.00        | - | - | 1.00        | 1.00        | - | - |
| <b>TOTAL</b>                    | <b>4.00</b> | <b>4.00</b> | - | - | <b>4.00</b> | <b>4.00</b> | - | - | <b>4.00</b> | <b>4.00</b> | - | - |

**COUNTY ATTORNEY**

**1100 412215**

COUNTY ATTORNEY

**TOTAL**

|                 |             |             |   |   |             |             |   |   |             |             |   |   |
|-----------------|-------------|-------------|---|---|-------------|-------------|---|---|-------------|-------------|---|---|
| COUNTY ATTORNEY | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   |
| <b>TOTAL</b>    | <b>1.00</b> | <b>1.00</b> | - | - | <b>1.00</b> | <b>1.00</b> | - | - | <b>1.00</b> | <b>1.00</b> | - | - |

**HUMAN RESOURCES**

**1100 412220**

HUMAN RESOURCES MANAGER

**TOTAL**

|                         |             |             |   |   |             |             |   |   |             |             |   |   |
|-------------------------|-------------|-------------|---|---|-------------|-------------|---|---|-------------|-------------|---|---|
| HUMAN RESOURCES MANAGER | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   |
| <b>TOTAL</b>            | <b>1.00</b> | <b>1.00</b> | - | - | <b>1.00</b> | <b>1.00</b> | - | - | <b>1.00</b> | <b>1.00</b> | - | - |

**COMMISSIONER OF THE REVENUE**

**1100 412310**

COMMISSIONER OF THE REVENUE

CHIEF DEPUTY D IV

DEPUTY COMMISSIONER OF THE REVENUE II

PERSONAL PROPERTY TAX CLERK

DEPUTY COMMISSIONER OF THE REVENUE I

REAL PROPERTY TECHNICIAN

**TOTAL**

|                                       |             |             |   |   |             |             |   |   |             |             |   |   |
|---------------------------------------|-------------|-------------|---|---|-------------|-------------|---|---|-------------|-------------|---|---|
| COMMISSIONER OF THE REVENUE           | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   |
| CHIEF DEPUTY D IV                     | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   |
| DEPUTY COMMISSIONER OF THE REVENUE II | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   |
| PERSONAL PROPERTY TAX CLERK           | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   |
| DEPUTY COMMISSIONER OF THE REVENUE I  | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   |
| REAL PROPERTY TECHNICIAN              | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   |
| <b>TOTAL</b>                          | <b>6.00</b> | <b>6.00</b> | - | - | <b>6.00</b> | <b>6.00</b> | - | - | <b>6.00</b> | <b>6.00</b> | - | - |

**TREASURER**

**1100 412410**

TREASURER

CHIEF DEPUTY

DEPUTY TREASURER II- ACCOUNTANT

DEPUTY TREASURER II - COLLECTIONS

DEPUTY TREASURER I -MUNIS TECHNICIAN

**TOTAL**

|                                      |             |             |   |   |             |             |   |   |             |             |   |   |
|--------------------------------------|-------------|-------------|---|---|-------------|-------------|---|---|-------------|-------------|---|---|
| TREASURER                            | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   |
| CHIEF DEPUTY                         | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   |
| DEPUTY TREASURER II- ACCOUNTANT      | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   |
| DEPUTY TREASURER II - COLLECTIONS    | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   |
| DEPUTY TREASURER I -MUNIS TECHNICIAN | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   |
| <b>TOTAL</b>                         | <b>5.00</b> | <b>5.00</b> | - | - | <b>5.00</b> | <b>5.00</b> | - | - | <b>5.00</b> | <b>5.00</b> | - | - |

**FINANCE**

**1100 412420**

FINANCE DIRECTOR

ASSISTANT COUNTY ADMINISTRATOR FOR FINANCE & MANAGEMENT SERVICES

ACCOUNTANT

PAYROLL ACCOUNTANT

ACCOUNTS PAYABLE TECHNICIAN

FINANCIAL MANAGEMENT SPECIALIST

**TOTAL**

|  |             |             |   |   |             |             |   |   |             |             |   |   |
|--|-------------|-------------|---|---|-------------|-------------|---|---|-------------|-------------|---|---|
| FINANCE DIRECTOR   | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   |             |             |   |   |
| ASSISTANT COUNTY ADMINISTRATOR FOR FINANCE & MANAGEMENT SERVICES |             |             |   |   |             |             |   |   | 1.00        | 1.00        |   |   |
| ACCOUNTANT   | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   |
| PAYROLL ACCOUNTANT   | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   |
| ACCOUNTS PAYABLE TECHNICIAN                                      | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   |
| FINANCIAL MANAGEMENT SPECIALIST                                  | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   |
| <b>TOTAL</b>   | <b>5.00</b> | <b>5.00</b> | - | - | <b>5.00</b> | <b>5.00</b> | - | - | <b>5.00</b> | <b>5.00</b> | - | - |

**INFORMATION TECHNOLOGY**

**1100 412510**

INFORMATION TECHNOLOGY MANAGER

INFORMATION TECHNOLOGY DIRECTOR

INFORMATION TECHNOLOGY TECHNICIAN

**TOTAL**

|                                   |             |             |   |   |             |             |   |   |             |             |   |   |
|-----------------------------------|-------------|-------------|---|---|-------------|-------------|---|---|-------------|-------------|---|---|
| INFORMATION TECHNOLOGY MANAGER    | 1.00        | 1.00        |   |   | -           | -           |   |   | -           | -           |   |   |
| INFORMATION TECHNOLOGY DIRECTOR   | -           | -           |   |   | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   |
| INFORMATION TECHNOLOGY TECHNICIAN | 1.00        | 1.00        |   |   | 2.00        | 2.00        |   |   | 2.00        | 2.00        |   |   |
| <b>TOTAL</b>                      | <b>2.00</b> | <b>2.00</b> | - | - | <b>3.00</b> | <b>3.00</b> | - | - | <b>3.00</b> | <b>3.00</b> | - | - |

**REGISTRAR**

**1100 413200**

REGISTRAR

ELECTION MANAGEMENT OFFICER

ASSISTANT REGISTRAR

**TOTAL**

|                             |             |             |             |             |             |             |             |             |             |             |             |             |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| REGISTRAR                   | 1.00        | 1.00        |             |             | 1.00        | 1.00        |             |             | 1.00        | 1.00        |             |             |
| ELECTION MANAGEMENT OFFICER | 1.00        | 1.00        |             |             | 1.00        | 1.00        |             |             | 1.00        | 1.00        |             |             |
| ASSISTANT REGISTRAR         |             |             | 2.00        | 0.66        |             |             | 2.00        | 0.66        |             |             | 2.00        | 0.66        |
| <b>TOTAL</b>                | <b>2.00</b> | <b>2.00</b> | <b>2.00</b> | <b>0.66</b> | <b>2.00</b> | <b>2.00</b> | <b>2.00</b> | <b>0.66</b> | <b>2.00</b> | <b>2.00</b> | <b>2.00</b> | <b>0.66</b> |

**JUDICIAL ADMINISTRATION**

**CIRCUIT COURT JURY**

**1100 421110**

JURY COORDINATOR

**TOTAL**

|                  |             |             |   |   |             |             |   |   |             |             |   |   |
|------------------|-------------|-------------|---|---|-------------|-------------|---|---|-------------|-------------|---|---|
| JURY COORDINATOR | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   | 1.00        | 1.00        |   |   |
| <b>TOTAL</b>     | <b>1.00</b> | <b>1.00</b> | - | - | <b>1.00</b> | <b>1.00</b> | - | - | <b>1.00</b> | <b>1.00</b> | - | - |

**2017 - 2018 Budgeted Personnel Positions**  
**FISCAL YEAR 2015-2016**      **FISCAL YEAR 2016-2017**

**FISCAL YEAR 2017-2018**

Fund Department  
 Budgeted Position

**CIRCUIT COURT CLERK**

**1100 421600**

CLERK OF COURT

CHIEF DEPUTY CLERK OF CIRCUIT COURT

SENIOR RECORDS CLERK

SENIOR ADMINISTRATIVE ASSISTANT

DEPUTY CLERK OF THE CIRCUIT COURT

RECORDS CLERK

**TOTAL**

**COURTS - SHERIFF**

**1100 421700**

SHERIFF

DEPUTY SHERIFF - LIEUTENANT

DEPUTY SHERIFF - SERGEANT

DEPUTY SHERIFF - COURTROOM SECURITY

DEPUTY SHERIFF - COURTROOM SECURITY

**TOTAL**

**COMMONWEALTH ATTORNEY**

**1100 422100**

COMMONWEALTH ATTORNEY

DEPUTY COMMONWEALTH ATTORNEY

ASSIST COMMONWEALTH ATTORNEY

SENIOR ADMINISTRATIVE ASSISTANT

ADMINISTRATIVE ASSISTANT

**PUBLIC SAFETY**

**1100 431750**

VICTIM WITNESS PROGRAM DIRECTOR

**TOTAL**

**SHERIFF'S OFFICE**

**1100 431200**

SHERIFF

DEPUTY SHERIFF-LT INVESTIGATOR

DEPUTY SHERIFF - INVESTIGATOR

DEPUTY SHERIFF - MAJOR

DEPUTY SHERIFF - LIEUTENANT

SENIOR ADMINISTRATIVE ASSISTANT

CRIME ANALYST

DEPUTY SHERIFF -PATROL (INCLDS SRO)

DEPUTY SHERIFF - SERGEANT (INCLDS

SRO)

DEPUTY SHERIFF - CAPTAIN

CHIEF COMMUNICATIONS OFFICER

COMMUNICATIONS OFFICER

OFFICE ASSISTANT

DEPUTY SHERIFF - PATROL

COMMUNICATIONS OFFICER

**TOTAL**

**E911 AND CENTRAL DISPATCH**

**1100 431400**

E-911 CENTER DIRECTOR/SAFETY

COMMUNICATIONS NETWORK MANAGER

EMERGENCY MEDICAL DISPATCHER

E-911 SUPERVISOR

COMMUNICATIONS OFFICER

**TOTAL**

**TRIAD PROGRAM GRANT**

**1100 431770**

TRIAD COORDINATOR

**TOTAL**

| Fund Department<br>Budgeted Position   | FISCAL YEAR 2015-2016 |               | FISCAL YEAR 2016-2017 |               | FISCAL YEAR 2017-2018 |               |                 |               |                 |               |                 |               |
|--|-----------------------|---------------|-----------------------|---------------|-----------------------|---------------|-----------------|---------------|-----------------|---------------|-----------------|---------------|
|  | Full Time Slots       | Full Time FTE | Part Time Slots       | Part Time FTE | Full Time Slots       | Full Time FTE | Part Time Slots | Part Time FTE | Full Time Slots | Full Time FTE | Part Time Slots | Part Time FTE |
| <b>CIRCUIT COURT CLERK</b>             |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| <b>1100 421600</b>                     |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| CLERK OF COURT                         | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| CHIEF DEPUTY CLERK OF CIRCUIT COURT    | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| SENIOR RECORDS CLERK                   | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| SENIOR ADMINISTRATIVE ASSISTANT        | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| DEPUTY CLERK OF THE CIRCUIT COURT      | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| RECORDS CLERK                          | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| <b>TOTAL</b>                           | <b>6.00</b>           | <b>6.00</b>   | <b>-</b>              | <b>-</b>      | <b>6.00</b>           | <b>6.00</b>   | <b>-</b>        | <b>-</b>      | <b>6.00</b>     | <b>6.00</b>   | <b>-</b>        | <b>-</b>      |
| <b>COURTS - SHERIFF</b>                |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| <b>1100 421700</b>                     |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| SHERIFF                                | 0.34                  | 0.34          |                       |               | 0.34                  | 0.34          |                 |               | 0.34            | 0.34          |                 |               |
| DEPUTY SHERIFF - LIEUTENANT            | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| DEPUTY SHERIFF - SERGEANT              | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| DEPUTY SHERIFF - COURTROOM SECURITY    | 6.00                  | 6.00          |                       |               | 6.00                  | 6.00          |                 |               | 6.00            | 6.00          |                 |               |
| DEPUTY SHERIFF - COURTROOM SECURITY    |                       |               | 2.00                  | 0.94          |                       |               | 2.00            | 0.94          |                 |               | 2.00            | 0.94          |
| <b>TOTAL</b>                           | <b>8.34</b>           | <b>8.34</b>   | <b>2.00</b>           | <b>0.94</b>   | <b>8.34</b>           | <b>8.34</b>   | <b>2.00</b>     | <b>0.94</b>   | <b>8.34</b>     | <b>8.34</b>   | <b>2.00</b>     | <b>0.94</b>   |
| <b>COMMONWEALTH ATTORNEY</b>           |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| <b>1100 422100</b>                     |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| COMMONWEALTH ATTORNEY                  | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| DEPUTY COMMONWEALTH ATTORNEY           | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| ASSIST COMMONWEALTH ATTORNEY           | 2.00                  | 2.00          |                       |               | 2.00                  | 2.00          |                 |               | 2.00            | 2.00          |                 |               |
| SENIOR ADMINISTRATIVE ASSISTANT        | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| ADMINISTRATIVE ASSISTANT               | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| <b>PUBLIC SAFETY</b>                   |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| <b>1100 431750</b>                     |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| VICTIM WITNESS PROGRAM DIRECTOR        | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| <b>TOTAL</b>                           | <b>7.00</b>           | <b>7.00</b>   | <b>-</b>              | <b>-</b>      | <b>7.00</b>           | <b>7.00</b>   | <b>-</b>        | <b>-</b>      | <b>7.00</b>     | <b>7.00</b>   | <b>-</b>        | <b>-</b>      |
| <b>SHERIFF'S OFFICE</b>                |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| <b>1100 431200</b>                     |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| SHERIFF                                | 0.66                  | 0.66          |                       |               | 0.66                  | 0.66          |                 |               | 0.66            | 0.66          |                 |               |
| DEPUTY SHERIFF-LT INVESTIGATOR         | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| DEPUTY SHERIFF - INVESTIGATOR          | 5.00                  | 5.00          |                       |               | 5.00                  | 5.00          |                 |               | 5.00            | 5.00          |                 |               |
| DEPUTY SHERIFF - MAJOR                 | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| DEPUTY SHERIFF - LIEUTENANT            | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| SENIOR ADMINISTRATIVE ASSISTANT        | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| CRIME ANALYST                          | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| DEPUTY SHERIFF -PATROL (INCLDS SRO)    | 16.00                 | 16.00         |                       |               | 16.00                 | 16.00         |                 |               | 16.00           | 16.00         |                 |               |
| DEPUTY SHERIFF - SERGEANT (INCLDS SRO) | 3.00                  | 3.00          |                       |               | 3.00                  | 3.00          |                 |               | 3.00            | 3.00          |                 |               |
| DEPUTY SHERIFF - CAPTAIN               | 2.00                  | 2.00          |                       |               | 2.00                  | 2.00          |                 |               | 2.00            | 2.00          |                 |               |
| CHIEF COMMUNICATIONS OFFICER           | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| COMMUNICATIONS OFFICER                 | 6.00                  | 6.00          |                       |               | 6.00                  | 6.00          |                 |               | 6.00            | 6.00          |                 |               |
| OFFICE ASSISTANT                       |                       |               | 1.00                  | 0.72          |                       |               | 1.00            | 0.72          |                 |               | 1.00            | 0.72          |
| DEPUTY SHERIFF - PATROL                |                       |               | 1.00                  | 0.58          |                       |               | 1.00            | 0.58          |                 |               | 1.00            | 0.58          |
| COMMUNICATIONS OFFICER                 |                       |               | 1.00                  | 0.29          |                       |               | 1.00            | 0.29          |                 |               | 1.00            | 0.29          |
| <b>TOTAL</b>                           | <b>38.66</b>          | <b>38.66</b>  | <b>3.00</b>           | <b>1.59</b>   | <b>38.66</b>          | <b>38.66</b>  | <b>3.00</b>     | <b>1.59</b>   | <b>38.66</b>    | <b>38.66</b>  | <b>3.00</b>     | <b>1.59</b>   |
| <b>E911 AND CENTRAL DISPATCH</b>       |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| <b>1100 431400</b>                     |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| E-911 CENTER DIRECTOR/SAFETY           | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| COMMUNICATIONS NETWORK MANAGER         | 7.00                  | 7.00          | 3.00                  | 0.53          | 7.00                  | 7.00          | 3.00            | 0.53          | 7.00            | 7.00          | 3.00            | 0.53          |
| EMERGENCY MEDICAL DISPATCHER           | 2.00                  | 2.00          |                       |               | 2.00                  | 2.00          |                 |               | 2.00            | 2.00          |                 |               |
| E-911 SUPERVISOR                       | 1.00                  | 1.00          | 1.00                  | 0.18          | 1.00                  | 1.00          | 1.00            | 0.18          | 1.00            | 1.00          | 1.00            | 0.18          |
| COMMUNICATIONS OFFICER                 | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| <b>TOTAL</b>                           | <b>11.00</b>          | <b>11.00</b>  | <b>4.00</b>           | <b>0.71</b>   | <b>11.00</b>          | <b>11.00</b>  | <b>4.00</b>     | <b>0.71</b>   | <b>11.00</b>    | <b>11.00</b>  | <b>4.00</b>     | <b>0.71</b>   |
| <b>TRIAD PROGRAM GRANT</b>             |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| <b>1100 431770</b>                     |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| TRIAD COORDINATOR                      |                       |               | 1.00                  | 0.33          |                       |               | 1.00            | 0.33          |                 |               | 1.00            | 0.33          |
| <b>TOTAL</b>                           | <b>-</b>              | <b>-</b>      | <b>1.00</b>           | <b>0.33</b>   | <b>-</b>              | <b>-</b>      | <b>1.00</b>     | <b>0.33</b>   | <b>-</b>        | <b>-</b>      | <b>1.00</b>     | <b>0.33</b>   |

**2017 - 2018 Budgeted Personnel Positions**  
**FISCAL YEAR 2015-2016**      **FISCAL YEAR 2016-2017**

**FISCAL YEAR 2017-2018**

Fund Department  
 Budgeted Position

**FIRE & EMERGENCY MEDICAL SERVICES**

**1100 432310**

FIRE AND EMS CHIEF  
 ADMINISTRATIVE ASSISTANT  
 CAPTAIN  
 TRAINING CAPTAIN  
 FIRE AND EMS ASSISTANT CHIEF  
 LIEUTENANT  
 FIREFIGHTER/MEDIC  
 FIREFIGHTER/EMT  
**TOTAL**

| Fund Department<br>Budgeted Position | FISCAL YEAR 2015-2016 |               | FISCAL YEAR 2016-2017 |               | FISCAL YEAR 2017-2018 |               |                 |               |                 |               |                 |               |
|--------------------------------------|-----------------------|---------------|-----------------------|---------------|-----------------------|---------------|-----------------|---------------|-----------------|---------------|-----------------|---------------|
|                                      | Full Time Slots       | Full Time FTE | Part Time Slots       | Part Time FTE | Full Time Slots       | Full Time FTE | Part Time Slots | Part Time FTE | Full Time Slots | Full Time FTE | Part Time Slots | Part Time FTE |
| FIRE AND EMS CHIEF                   | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| ADMINISTRATIVE ASSISTANT             | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| CAPTAIN                              | 3.00                  | 3.00          |                       |               | 3.00                  | 3.00          |                 |               | 3.00            | 3.00          |                 |               |
| TRAINING CAPTAIN                     | -                     | -             |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| FIRE AND EMS ASSISTANT CHIEF         | 2.00                  | 2.00          |                       |               | 2.00                  | 2.00          |                 |               | 2.00            | 2.00          |                 |               |
| LIEUTENANT                           | 3.00                  | 3.00          |                       |               | 3.00                  | 3.00          |                 |               | 3.00            | 3.00          |                 |               |
| FIREFIGHTER/MEDIC                    | 20.00                 | 20.00         |                       |               | 20.00                 | 20.00         |                 |               | 23.00           | 23.00         |                 |               |
| FIREFIGHTER/EMT                      | 7.00                  | 7.00          |                       |               | 7.00                  | 7.00          |                 |               | 7.00            | 7.00          |                 |               |
| <b>TOTAL</b>                         | <b>37.00</b>          | <b>37.00</b>  | <b>-</b>              | <b>-</b>      | <b>38.00</b>          | <b>38.00</b>  | <b>-</b>        | <b>-</b>      | <b>41.00</b>    | <b>41.00</b>  | <b>-</b>        | <b>-</b>      |

**BUILDING INSPECTOR**

**1100 434100**

BUILDING OFFICIAL  
 OFFICE ASSISTANT  
 ADMINISTRATIVE ASSISTANT  
 BUILDING INSPECTOR  
 SENIOR BUILDING INSPECTOR  
 OFFICE MANAGER/PLANS/911 ADDRESS COORDINATOR  
**TOTAL**

|  |             |             |             |             |             |             |          |          |             |             |          |          |
|--|-------------|-------------|-------------|-------------|-------------|-------------|----------|----------|-------------|-------------|----------|----------|
| BUILDING OFFICIAL                            | 1.00        | 1.00        |             |             | 1.00        | 1.00        |          |          | 1.00        | 1.00        |          |          |
| OFFICE ASSISTANT                             | -           | -           |             |             | -           | -           | 1.00     | 0.66     | -           | -           |          |          |
| ADMINISTRATIVE ASSISTANT                     | -           | -           |             |             | -           | -           |          |          | 1.00        | 1.00        |          |          |
| BUILDING INSPECTOR                           | 1.00        | 1.00        | 1.00        | 0.66        | 1.00        | 1.00        | (1.00)   | (0.66)   | 1.00        | 1.00        |          |          |
| SENIOR BUILDING INSPECTOR                    | 1.00        | 1.00        |             |             | 1.00        | 1.00        |          |          | 1.00        | 1.00        |          |          |
| OFFICE MANAGER/PLANS/911 ADDRESS COORDINATOR | 1.00        | 1.00        |             |             | 1.00        | 1.00        |          |          | 1.00        | 1.00        |          |          |
| <b>TOTAL</b>                                 | <b>4.00</b> | <b>4.00</b> | <b>1.00</b> | <b>0.66</b> | <b>4.00</b> | <b>4.00</b> | <b>-</b> | <b>-</b> | <b>5.00</b> | <b>5.00</b> | <b>-</b> | <b>-</b> |

**ANIMAL CONTROL**

**1100 435100**

CHIEF ANIMAL CONTROL  
 ANIMAL CONTROL OFFICER  
**TOTAL**

|                        |             |             |          |          |             |             |          |          |             |             |          |          |
|------------------------|-------------|-------------|----------|----------|-------------|-------------|----------|----------|-------------|-------------|----------|----------|
| CHIEF ANIMAL CONTROL   | 1.00        | 1.00        |          |          | 1.00        | 1.00        |          |          | 1.00        | 1.00        |          |          |
| ANIMAL CONTROL OFFICER | 1.00        | 1.00        |          |          | 1.00        | 1.00        |          |          | 2.00        | 2.00        |          |          |
| <b>TOTAL</b>           | <b>2.00</b> | <b>2.00</b> | <b>-</b> | <b>-</b> | <b>2.00</b> | <b>2.00</b> | <b>-</b> | <b>-</b> | <b>3.00</b> | <b>3.00</b> | <b>-</b> | <b>-</b> |

**ANIMAL SHELTER**

**1100 435200**

ANIMAL SHELTER DIRECTOR  
 ANIMAL SHELTER MANAGER/ADOPTION-VOLUNTEER COORDINATOR  
 SENIOR ANIMAL CARETAKER  
 ANIMAL CARETAKER  
 ADOPTION SPECIALIST  
 SENIOR ANIMAL CARETAKER  
**TOTAL**

|   |             |             |             |             |             |             |             |             |             |             |             |             |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| ANIMAL SHELTER DIRECTOR                               | 1.00        | 1.00        |             |             | 1.00        | 1.00        |             |             | 1.00        | 1.00        |             |             |
| ANIMAL SHELTER MANAGER/ADOPTION-VOLUNTEER COORDINATOR |             |             |             |             |             |             |             |             | 1.00        | 1.00        |             |             |
| SENIOR ANIMAL CARETAKER                               | 3.00        | 3.00        |             |             | 3.00        | 3.00        |             |             | 2.00        | 2.00        |             |             |
| ANIMAL CARETAKER                                      |             |             | 5.00        | 1.00        |             |             | 5.00        | 1.00        |             |             | 5.00        | 1.00        |
| ADOPTION SPECIALIST                                   |             |             | 1.00        | 0.70        |             |             | 1.00        | 0.70        |             |             | 1.00        | 0.70        |
| SENIOR ANIMAL CARETAKER                               |             |             | 1.00        | 0.49        |             |             | 1.00        | 0.49        |             |             | 1.00        | 0.49        |
| <b>TOTAL</b>  | <b>4.00</b> | <b>4.00</b> | <b>7.00</b> | <b>2.19</b> | <b>4.00</b> | <b>4.00</b> | <b>7.00</b> | <b>2.19</b> | <b>4.00</b> | <b>4.00</b> | <b>7.00</b> | <b>2.19</b> |

**PUBLIC WORKS**

**MAINTENANCE OF BLDGS & GROUNDS**

**1100 443200**

PUBLIC WORKS DIRECTOR  
 ASSISTANT COUNTY ADMINISTRATOR FOR OPERATIONS  
 SENIOR ADMINISTRATIVE ASSISTANT  
 SENIOR MAINTENANCE WORKER  
 CUSTODIAN  
 BUILDING & GROUNDS SUPERVISOR  
 ASSISTANT PUBLIC WORKS DIRECTOR  
**TOTAL**

|   |             |             |             |             |             |             |             |             |             |             |             |             |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| PUBLIC WORKS DIRECTOR                         | 0.48        | 0.48        |             |             | 0.48        | 0.48        |             |             | -           | -           |             |             |
| ASSISTANT COUNTY ADMINISTRATOR FOR OPERATIONS |             |             |             |             |             |             |             |             | 0.48        | 0.48        |             |             |
| SENIOR ADMINISTRATIVE ASSISTANT               | 1.00        | 1.00        |             |             | 1.00        | 1.00        |             |             | 1.00        | 1.00        |             |             |
| SENIOR MAINTENANCE WORKER                     | 1.00        | 1.00        |             |             | 1.00        | 1.00        |             |             | 1.00        | 1.00        |             |             |
| CUSTODIAN                                     | 4.00        | 4.00        | 1.00        | 0.72        | 4.00        | 4.00        | 1.00        | 0.72        | 4.00        | 4.00        | 1.00        | 0.72        |
| BUILDING & GROUNDS SUPERVISOR                 | 1.00        | 1.00        |             |             | 1.00        | 1.00        |             |             | -           | -           |             |             |
| ASSISTANT PUBLIC WORKS DIRECTOR               |             |             |             |             |             |             |             |             | 1.00        | 1.00        |             |             |
| <b>TOTAL</b>                                  | <b>7.48</b> | <b>7.48</b> | <b>1.00</b> | <b>0.72</b> | <b>7.48</b> | <b>7.48</b> | <b>1.00</b> | <b>0.72</b> | <b>7.48</b> | <b>7.48</b> | <b>1.00</b> | <b>0.72</b> |

**HEALTH AND WELFARE**

**COMPREHENSIVE SERVICES ACT ADM.**

**1100 453520**

CSA COORDINATOR  
 OFFICE ASSISTANT  
**TOTAL**

|                  |             |             |          |          |             |             |             |             |             |             |             |             |
|------------------|-------------|-------------|----------|----------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| CSA COORDINATOR  | 1.00        | 1.00        | -        | -        | 1.00        | 1.00        | -           | -           | 1.00        | 1.00        | 1.00        | 0.70        |
| OFFICE ASSISTANT |             |             | 1.00     | 0.12     |             |             | 1.00        | 0.12        |             |             | 1.00        | 0.12        |
| <b>TOTAL</b>     | <b>1.00</b> | <b>1.00</b> | <b>-</b> | <b>-</b> | <b>1.00</b> | <b>1.00</b> | <b>1.00</b> | <b>0.12</b> | <b>1.00</b> | <b>1.00</b> | <b>2.00</b> | <b>0.82</b> |

**OFFICE ON YOUTH ADMINISTRATION**

**1100 453700**

OFFICE ON YOUTH DIRECTOR  
 ACCOUNTING CLERK  
 ADMINISTRATIVE ASSISTANT  
**TOTAL**

|                          |             |             |             |             |             |             |             |             |             |             |             |             |
|--------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| OFFICE ON YOUTH DIRECTOR | 1.00        | 1.00        |             |             | 1.00        | 1.00        |             |             | 1.00        | 1.00        |             |             |
| ACCOUNTING CLERK         | 1.00        | 1.00        |             |             | 1.00        | 1.00        |             |             | 1.00        | 1.00        |             |             |
| ADMINISTRATIVE ASSISTANT |             |             | 1.00        | 0.17        |             |             | 1.00        | 0.65        |             |             | 1.00        | 0.65        |
| <b>TOTAL</b>             | <b>2.00</b> | <b>2.00</b> | <b>1.00</b> | <b>0.17</b> | <b>2.00</b> | <b>2.00</b> | <b>1.00</b> | <b>0.65</b> | <b>2.00</b> | <b>2.00</b> | <b>1.00</b> | <b>0.65</b> |

**CHILD CARE - GBES**

**1100 453421**

CHILD CARE SITE DIRECTOR  
 CHILD CARE LEAD TEACHER  
 CHILD CARE TEACHER  
 TEACHER ASSISTANT  
**TOTAL**

|                          |             |             |             |             |             |             |             |             |             |             |             |             |
|--------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| CHILD CARE SITE DIRECTOR | 1.00        | 1.00        | -           | -           | 1.00        | 1.00        | -           | -           | 1.00        | 1.00        | -           | -           |
| CHILD CARE LEAD TEACHER  |             |             | -           | 0.55        |             |             | -           | 0.55        |             |             | -           | 0.55        |
| CHILD CARE TEACHER       |             |             | 3.00        | 0.70        |             |             | 3.00        | 0.70        |             |             | 3.00        | 0.70        |
| TEACHER ASSISTANT        |             |             | 3.00        | 0.78        |             |             | 3.00        | 0.78        |             |             | 3.00        | 0.78        |
| <b>TOTAL</b>             | <b>1.00</b> | <b>1.00</b> | <b>6.00</b> | <b>2.03</b> | <b>1.00</b> | <b>1.00</b> | <b>6.00</b> | <b>2.03</b> | <b>1.00</b> | <b>1.00</b> | <b>6.00</b> | <b>2.03</b> |

**CHILD CARE - OES**

**1100 453422**

CHILD CARE SITE DIRECTOR  
 CHILD CARE LEAD TEACHER  
 CHILD CARE TEACHER  
 TEACHER ASSISTANT  
**TOTAL**

|                          |             |             |             |             |             |             |             |             |             |             |             |             |
|--------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| CHILD CARE SITE DIRECTOR | 1.00        | 1.00        |             |             | 1.00        | 1.00        |             |             | 1.00        | 1.00        |             |             |
| CHILD CARE LEAD TEACHER  |             |             | -           | 0.28        |             |             | -           | 0.28        |             |             | -           | 0.28        |
| CHILD CARE TEACHER       |             |             | 1.00        | 0.70        |             |             | 1.00        | 0.70        |             |             | 1.00        | 0.70        |
| TEACHER ASSISTANT        |             |             | 3.00        | 0.29        |             |             | 3.00        | 0.29        |             |             | 3.00        | 0.29        |
| <b>TOTAL</b>             | <b>1.00</b> | <b>1.00</b> | <b>4.00</b> | <b>1.27</b> | <b>1.00</b> | <b>1.00</b> | <b>4.00</b> | <b>1.27</b> | <b>1.00</b> | <b>1.00</b> | <b>4.00</b> | <b>1.27</b> |

**2017 - 2018 Budgeted Personnel Positions**  
**FISCAL YEAR 2015-2016**                      **FISCAL YEAR 2016-2017**

**FISCAL YEAR 2017-2018**

Fund Department  
Budgeted Position

|   | FISCAL YEAR 2015-2016 |               | FISCAL YEAR 2016-2017 |               | FISCAL YEAR 2017-2018 |               |                 |               |                 |               |                 |               |
|---|-----------------------|---------------|-----------------------|---------------|-----------------------|---------------|-----------------|---------------|-----------------|---------------|-----------------|---------------|
|   | Full Time Slots       | Full Time FTE | Part Time Slots       | Part Time FTE | Full Time Slots       | Full Time FTE | Part Time Slots | Part Time FTE | Full Time Slots | Full Time FTE | Part Time Slots | Part Time FTE |
| <b>CHILD CARE - LOCUST GROVE</b>          |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| <b>1100 453423</b>                        |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| CHILD CARE SITE DIRECTOR                  |                       |               | 1.00                  | 0.70          | 1.00                  | 1.00          | -               | -             | 1.00            | 1.00          | -               | -             |
| CHILD CARE LEAD TEACHER                   |                       |               | -                     | 0.62          |                       |               | -               | 0.62          |                 |               | -               | 0.62          |
| CHILD CARE TEACHER                        |                       |               | 4.00                  | 0.56          |                       |               | 4.00            | 0.56          |                 |               | 4.00            | 0.56          |
| TEACHER ASSISTANT                         |                       |               | 3.00                  | 0.62          |                       |               | 3.00            | 0.62          |                 |               | 3.00            | 0.62          |
| <b>TOTAL</b>                              | <b>-</b>              | <b>-</b>      | <b>8.00</b>           | <b>2.50</b>   | <b>1.00</b>           | <b>1.00</b>   | <b>7.00</b>     | <b>1.80</b>   | <b>1.00</b>     | <b>1.00</b>   | <b>7.00</b>     | <b>1.80</b>   |
| <b>TOBACCO SETTLEMENT GRANT</b>           |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| <b>1100 453740</b>                        |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| COORDINATOR                               |                       |               | 1.00                  | 0.45          |                       |               | 1.00            | 0.45          |                 |               | 1.00            | 0.45          |
| FACILITATOR and SENIOR FACILITATOR        |                       |               | 4.00                  | 0.27          |                       |               | 4.00            | 0.27          |                 |               | 4.00            | 0.27          |
| CHILD CARE                                |                       |               | 3.00                  | 0.29          |                       |               | 3.00            | 0.29          |                 |               | 3.00            | 0.29          |
| <b>TOTAL</b>                              | <b>-</b>              | <b>-</b>      | <b>8.00</b>           | <b>1.01</b>   | <b>-</b>              | <b>-</b>      | <b>8.00</b>     | <b>1.01</b>   | <b>-</b>        | <b>-</b>      | <b>8.00</b>     | <b>1.01</b>   |
| <b>GRAND TOTAL- OFFICE ON YOUTH</b>       | <b>5.00</b>           | <b>5.00</b>   | <b>27.00</b>          | <b>6.98</b>   | <b>6.00</b>           | <b>6.00</b>   | <b>27.00</b>    | <b>6.88</b>   | <b>6.00</b>     | <b>6.00</b>   | <b>28.00</b>    | <b>7.58</b>   |
| <b>PARKS, RECREATION AND CULTURAL</b>     |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| <b>PARKS &amp; RECREATION - ADM</b>       |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| <b>1100 471100</b>                        |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| PARKS & RECREATION DIRECTOR               | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| PROGRAM SUPERVISOR                        | 1.00                  | 0.50          |                       |               | 1.00                  | 0.50          |                 |               | 0.50            | 0.50          |                 |               |
| ADMINISTRATIVE ASSISTANT                  |                       |               | 1.00                  | 0.17          |                       |               | 1.00            | 0.65          |                 |               | 1.00            | 0.65          |
| <b>TOTAL</b>                              | <b>2.00</b>           | <b>1.50</b>   | <b>1.00</b>           | <b>0.17</b>   | <b>2.00</b>           | <b>1.50</b>   | <b>1.00</b>     | <b>0.65</b>   | <b>1.50</b>     | <b>1.50</b>   | <b>1.00</b>     | <b>0.65</b>   |
| <b>PROGRAMS</b>                           |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| <b>1100 471200</b>                        |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| GYMNASTICS FACILITATOR                    |                       |               | 9.00                  | 0.32          |                       |               | 9.00            | 0.32          |                 |               | 9.00            | 0.32          |
| <b>TOTAL</b>                              | <b>-</b>              | <b>-</b>      | <b>9.00</b>           | <b>0.32</b>   | <b>-</b>              | <b>-</b>      | <b>9.00</b>     | <b>0.32</b>   | <b>-</b>        | <b>-</b>      | <b>9.00</b>     | <b>0.32</b>   |
| <b>PARKS - BARBOURSVILLE</b>              |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| <b>1100 471231</b>                        |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| FACILITIES ATTENTANT                      |                       |               | 1.00                  | 0.12          |                       |               | 1.00            | 0.12          |                 |               | 1.00            | 0.12          |
| <b>TOTAL PARKS DISTRICT I</b>             | <b>-</b>              | <b>-</b>      | <b>1.00</b>           | <b>0.12</b>   | <b>-</b>              | <b>-</b>      | <b>1.00</b>     | <b>0.12</b>   | <b>-</b>        | <b>-</b>      | <b>1.00</b>     | <b>0.12</b>   |
| <b>PARKS - BOOSTER</b>                    |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| <b>1100 471100</b>                        |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| MAINTENANCE WORKER                        |                       |               | 1.00                  | 0.12          |                       |               | 1.00            | 0.12          |                 |               | 1.00            | 0.12          |
| <b>TOTAL PARKS DISTRICT I</b>             | <b>-</b>              | <b>-</b>      | <b>1.00</b>           | <b>0.12</b>   | <b>-</b>              | <b>-</b>      | <b>1.00</b>     | <b>0.12</b>   | <b>-</b>        | <b>-</b>      | <b>1.00</b>     | <b>0.12</b>   |
| <b>GRAND TOTAL PARKS &amp; RECREATION</b> | <b>2.00</b>           | <b>1.50</b>   | <b>12.00</b>          | <b>0.73</b>   | <b>2.00</b>           | <b>1.50</b>   | <b>12.00</b>    | <b>1.21</b>   | <b>1.50</b>     | <b>1.50</b>   | <b>12.00</b>    | <b>1.21</b>   |
| <b>ORANGE COUNTY LIBRARY</b>              |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| <b>1100 473100</b>                        |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| LIBRARY DIRECTOR                          | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| LIBRARY ACCOUNTING TECHNICIAN             | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| TECH SERVICES TECHNICIAN                  | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| YOUTH SERVICES LIBRARIAN                  | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| COPY CATALOGER                            |                       |               | 1.00                  | 0.65          |                       |               | 1.00            | 0.65          |                 |               | 1.00            | 0.65          |
| SENIOR LIBRARY AIDE                       |                       |               | 3.00                  | 0.34          |                       |               | 3.00            | 0.34          |                 |               | 3.00            | 0.34          |
| LIBRARY AIDE                              |                       |               | 9.00                  | 2.75          |                       |               | 9.00            | 2.75          |                 |               | 9.00            | 2.75          |
| <b>TOTAL</b>                              | <b>4.00</b>           | <b>4.00</b>   | <b>13.00</b>          | <b>3.74</b>   | <b>4.00</b>           | <b>4.00</b>   | <b>13.00</b>    | <b>3.74</b>   | <b>4.00</b>     | <b>4.00</b>   | <b>13.00</b>    | <b>3.74</b>   |
| <b>WILDERNESS BRANCH LIBRARY</b>          |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| <b>1100 473110</b>                        |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| BRANCH LIBRARIAN                          | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| ASSISTANT BRANCH LIBRARIAN                | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| LIBRARY AIDE                              |                       |               | 4.00                  | 1.71          |                       |               | 4.00            | 1.71          |                 |               | 4.00            | 1.71          |
| <b>TOTAL</b>                              | <b>2.00</b>           | <b>2.00</b>   | <b>4.00</b>           | <b>1.71</b>   | <b>2.00</b>           | <b>2.00</b>   | <b>4.00</b>     | <b>1.71</b>   | <b>2.00</b>     | <b>2.00</b>   | <b>4.00</b>     | <b>1.71</b>   |
| <b>GORDONSVILLE BRANCH LIBRARY</b>        |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| <b>1100 473120</b>                        |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| BRANCH LIBRARIAN                          | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| LIBRARY AIDE                              |                       |               | 3.00                  | 1.60          |                       |               | 3.00            | 1.60          |                 |               | 3.00            | 1.60          |
| <b>TOTAL</b>                              | <b>1.00</b>           | <b>1.00</b>   | <b>3.00</b>           | <b>1.60</b>   | <b>1.00</b>           | <b>1.00</b>   | <b>3.00</b>     | <b>1.60</b>   | <b>1.00</b>     | <b>1.00</b>   | <b>3.00</b>     | <b>1.60</b>   |
| <b>GRAND TOTAL LIBRARY</b>                | <b>7.00</b>           | <b>7.00</b>   | <b>20.00</b>          | <b>7.05</b>   | <b>7.00</b>           | <b>7.00</b>   | <b>20.00</b>    | <b>7.05</b>   | <b>7.00</b>     | <b>7.00</b>   | <b>20.00</b>    | <b>7.05</b>   |
| <b>COMMUNITY DEVELOPMENT</b>              |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| <b>PLANNING AND ZONING</b>                |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| <b>1100 481100</b>                        |                       |               |                       |               |                       |               |                 |               |                 |               |                 |               |
| DIRECTOR OF PLANNING                      | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| SENIOR PLANNER/PLANNER                    | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| SENIOR ADMINISTRATIVE ASSISTANT           | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| CODE COMPLIANCE INSPECTOR                 | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| <b>TOTAL</b>                              | <b>4.00</b>           | <b>4.00</b>   | <b>-</b>              | <b>-</b>      | <b>4.00</b>           | <b>4.00</b>   | <b>-</b>        | <b>-</b>      | <b>4.00</b>     | <b>4.00</b>   | <b>-</b>        | <b>-</b>      |

**2017 - 2018 Budgeted Personnel Positions**  
**FISCAL YEAR 2015-2016**      **FISCAL YEAR 2016-2017**

**FISCAL YEAR 2017-2018**

Fund Department  
Budgeted Position

**ECONOMIC DEVELOPMENT**

**1100 481500**

ECONOMIC DEVELOPMENT DIRECTOR

ECONOMIC DEVELOPMENT ASSISTANT

**TOTAL**

| Fund Department<br>Budgeted Position | FISCAL YEAR 2015-2016 |               | FISCAL YEAR 2016-2017 |               | FISCAL YEAR 2017-2018 |               |                 |               |                 |               |                 |               |
|--------------------------------------|-----------------------|---------------|-----------------------|---------------|-----------------------|---------------|-----------------|---------------|-----------------|---------------|-----------------|---------------|
|                                      | Full Time Slots       | Full Time FTE | Part Time Slots       | Part Time FTE | Full Time Slots       | Full Time FTE | Part Time Slots | Part Time FTE | Full Time Slots | Full Time FTE | Part Time Slots | Part Time FTE |
| ECONOMIC DEVELOPMENT DIRECTOR        | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| ECONOMIC DEVELOPMENT ASSISTANT       | 1.00                  | 1.00          |                       |               | 1.00                  | 1.00          |                 |               | 1.00            | 1.00          |                 |               |
| <b>TOTAL</b>                         | <b>2.00</b>           | <b>2.00</b>   | <b>-</b>              | <b>-</b>      | <b>2.00</b>           | <b>2.00</b>   | <b>-</b>        | <b>-</b>      | <b>2.00</b>     | <b>2.00</b>   | <b>-</b>        | <b>-</b>      |

**TOURISM**

**1100 481600**

TOURISM MANAGER

TOURISM SERVICES ADMINISTRATOR

ADMINISTRATIVE ASSISTANT

**TOTAL**

|                                |             |             |             |             |             |             |             |             |             |             |             |             |
|--------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| TOURISM MANAGER                | 1.00        | 1.00        |             |             | 1.00        | 1.00        |             |             | 1.00        | 1.00        |             |             |
| TOURISM SERVICES ADMINISTRATOR | 1.00        | 0.50        |             |             | 1.00        | 0.50        |             |             | 0.50        | 0.50        |             |             |
| ADMINISTRATIVE ASSISTANT       |             |             | 1.00        | 0.16        |             |             | 1.00        | 0.65        |             |             | 1.00        | 0.65        |
| <b>TOTAL</b>                   | <b>2.00</b> | <b>1.50</b> | <b>1.00</b> | <b>0.16</b> | <b>2.00</b> | <b>1.50</b> | <b>1.00</b> | <b>0.65</b> | <b>1.50</b> | <b>1.50</b> | <b>1.00</b> | <b>0.65</b> |

**EXTENSION OFFICE**

**1100 483010**

4H YOUTH PROGRAM COORDINATOR

ADMINISTRATIVE ASSISTANT

**TOTAL**

|                              |             |             |             |             |             |             |             |             |             |             |             |             |
|------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 4H YOUTH PROGRAM COORDINATOR | 1.00        | 1.00        |             |             | 1.00        | 1.00        |             |             | 1.00        | 1.00        |             |             |
| ADMINISTRATIVE ASSISTANT     |             |             | 1.00        | 0.70        |             |             | 1.00        | 0.70        |             |             | 1.00        | 0.70        |
| <b>TOTAL</b>                 | <b>1.00</b> | <b>1.00</b> | <b>1.00</b> | <b>0.70</b> | <b>1.00</b> | <b>1.00</b> | <b>1.00</b> | <b>0.70</b> | <b>1.00</b> | <b>1.00</b> | <b>1.00</b> | <b>0.70</b> |

**TOTAL GENERAL FUND**

|                           |               |               |              |              |               |               |              |              |               |               |              |              |
|---------------------------|---------------|---------------|--------------|--------------|---------------|---------------|--------------|--------------|---------------|---------------|--------------|--------------|
| <b>TOTAL GENERAL FUND</b> | <b>180.48</b> | <b>179.48</b> | <b>82.00</b> | <b>23.49</b> | <b>183.48</b> | <b>182.48</b> | <b>80.00</b> | <b>23.29</b> | <b>187.48</b> | <b>187.48</b> | <b>81.00</b> | <b>23.99</b> |
|---------------------------|---------------|---------------|--------------|--------------|---------------|---------------|--------------|--------------|---------------|---------------|--------------|--------------|

**SOCIAL SERVICES**

**1265 453110**

Director II

Administrative Office Manager

Benefit Program Specialist

Benefit Program Specialist II

Benefit Program Specialist III

Benefit Program Supervisor

Family Services Specialist I

Family Services Specialist II

Family Services Specialist III

Family Services Specialist IV

Family Services Supervisor

Fiscal Assistant II

Fraud Investigator II

Human Services Assistant I

Human Services Assistant II

Human Services Specialist III

Office Associate I

Office Associate II

Self Sufficiency Supervisor

**TOTAL**

|                                |              |              |              |             |              |              |              |             |              |              |              |             |
|--------------------------------|--------------|--------------|--------------|-------------|--------------|--------------|--------------|-------------|--------------|--------------|--------------|-------------|
| Director II                    | 1.00         | 1.00         |              |             | 1.00         | 1.00         |              |             | 1.00         | 1.00         |              |             |
| Administrative Office Manager  | 1.00         | 1.00         |              |             | 1.00         | 1.00         |              |             | 1.00         | 1.00         |              |             |
| Benefit Program Specialist     | 1.00         | 1.00         | 1.00         | 0.50        | 1.00         | 1.00         | 1.00         | 0.50        | 1.00         | 1.00         | 1.00         | 0.50        |
| Benefit Program Specialist II  | 7.00         | 7.00         | 1.00         | 0.73        | 7.00         | 7.00         | 1.00         | 0.73        | 8.00         | 8.00         | 1.00         | 0.73        |
| Benefit Program Specialist III | 3.00         | 3.00         | 1.00         | 0.30        | 3.00         | 3.00         | 1.00         | 0.30        | 3.00         | 3.00         | 1.00         | 0.30        |
| Benefit Program Supervisor     | 1.00         | 1.00         |              |             | 1.00         | 1.00         |              |             | 1.00         | 1.00         |              |             |
| Family Services Specialist I   | 2.00         | 2.00         |              |             | 2.00         | 2.00         |              |             | 2.00         | 2.00         |              |             |
| Family Services Specialist II  | 3.00         | 3.00         | 2.00         | 1.00        | 3.00         | 3.00         | 2.00         | 1.00        | 3.00         | 3.00         | 2.00         | 1.00        |
| Family Services Specialist III | 2.00         | 2.00         |              |             | 2.00         | 2.00         |              |             | 2.00         | 2.00         |              |             |
| Family Services Specialist IV  |              |              |              |             |              |              |              |             | 1.00         | 1.00         |              |             |
| Family Services Supervisor     | 1.00         | 1.00         |              |             | 1.00         | 1.00         |              |             | 1.00         | 1.00         |              |             |
| Fiscal Assistant II            | 1.00         | 1.00         | 1.00         | 0.50        | 1.00         | 1.00         | 1.00         | 0.50        | 1.00         | 1.00         | 1.00         | 0.50        |
| Fraud Investigator II          |              |              | 1.00         | 0.20        |              |              | 1.00         | 0.20        |              |              | 1.00         | 0.20        |
| Human Services Assistant I     | 3.00         | 3.00         | 1.00         | 0.72        | 3.00         | 3.00         | 1.00         | 0.72        | 3.00         | 3.00         | 1.00         | 0.72        |
| Human Services Assistant II    |              |              | 1.00         | 0.35        |              |              | 1.00         | 0.35        |              |              | 1.00         | 0.35        |
| Human Services Specialist III  | 1.00         | 1.00         |              |             | 1.00         | 1.00         |              |             | 1.00         | 1.00         |              |             |
| Office Associate I             | 2.00         | 2.00         | 1.00         | 0.72        | 2.00         | 2.00         | 1.00         | 0.72        | 2.00         | 2.00         | 1.00         | 0.72        |
| Office Associate II            | 1.00         | 1.00         |              |             | 1.00         | 1.00         |              |             | -            | -            |              |             |
| Self Sufficiency Supervisor    | 1.00         | 1.00         |              |             | 1.00         | 1.00         |              |             | 2.00         | 2.00         |              |             |
| <b>TOTAL</b>                   | <b>31.00</b> | <b>31.00</b> | <b>10.00</b> | <b>5.02</b> | <b>31.00</b> | <b>31.00</b> | <b>10.00</b> | <b>5.02</b> | <b>33.00</b> | <b>33.00</b> | <b>10.00</b> | <b>5.02</b> |

**TOTAL VPA FUND**

|                       |              |              |              |             |              |              |              |             |              |              |              |             |
|-----------------------|--------------|--------------|--------------|-------------|--------------|--------------|--------------|-------------|--------------|--------------|--------------|-------------|
| <b>TOTAL VPA FUND</b> | <b>31.00</b> | <b>31.00</b> | <b>10.00</b> | <b>5.02</b> | <b>31.00</b> | <b>31.00</b> | <b>10.00</b> | <b>5.02</b> | <b>33.00</b> | <b>33.00</b> | <b>10.00</b> | <b>5.02</b> |
|-----------------------|--------------|--------------|--------------|-------------|--------------|--------------|--------------|-------------|--------------|--------------|--------------|-------------|

**AIRPORT**

**1504 481700**

PUBLIC WORKS DIRECTOR

ASSISTANT COUNTY ADMINISTRATOR FOR OPERATIONS

AIRPORT OPERATIONS MANAGER

AIRPORT OPERATIONS WORKER

**TOTAL**

|   |             |             |             |             |             |             |             |             |             |             |             |             |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| PUBLIC WORKS DIRECTOR                         | 0.04        | 0.04        |             |             | 0.04        | 0.04        |             |             |             |             |             |             |
| ASSISTANT COUNTY ADMINISTRATOR FOR OPERATIONS |             |             |             |             |             |             |             |             | 0.04        | 0.04        |             |             |
| AIRPORT OPERATIONS MANAGER                    | 1.00        | 1.00        |             |             | 1.00        | 1.00        |             |             | 1.00        | 1.00        |             |             |
| AIRPORT OPERATIONS WORKER                     |             |             | 3.00        | 1.11        |             |             | 3.00        | 1.11        |             |             | 3.00        | 1.11        |
| <b>TOTAL</b>                                  | <b>1.04</b> | <b>1.04</b> | <b>3.00</b> | <b>1.11</b> | <b>1.04</b> | <b>1.04</b> | <b>3.00</b> | <b>1.11</b> | <b>1.04</b> | <b>1.04</b> | <b>3.00</b> | <b>1.11</b> |

**TOTAL AIRPORT FUND**

|                           |             |             |             |             |             |             |             |             |             |             |             |             |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>TOTAL AIRPORT FUND</b> | <b>1.04</b> | <b>1.04</b> | <b>3.00</b> | <b>1.11</b> | <b>1.04</b> | <b>1.04</b> | <b>3.00</b> | <b>1.11</b> | <b>1.04</b> | <b>1.04</b> | <b>3.00</b> | <b>1.11</b> |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|

**LANDFILL**

**PUBLIC WORKS**

**1513-442100**

PUBLIC WORKS DIRECTOR

ASSISTANT COUNTY ADMINISTRATOR FOR OPERATIONS

**TOTAL**

|   |             |             |          |          |             |             |          |          |             |             |          |          |
|---|-------------|-------------|----------|----------|-------------|-------------|----------|----------|-------------|-------------|----------|----------|
| PUBLIC WORKS DIRECTOR                         | 0.48        | 0.48        |          |          | 0.48        | 0.48        |          |          |             |             |          |          |
| ASSISTANT COUNTY ADMINISTRATOR FOR OPERATIONS |             |             |          |          |             |             |          |          | 0.48        | 0.48        |          |          |
| <b>TOTAL</b>                                  | <b>0.48</b> | <b>0.48</b> | <b>-</b> | <b>-</b> | <b>0.48</b> | <b>0.48</b> | <b>-</b> | <b>-</b> | <b>0.48</b> | <b>0.48</b> | <b>-</b> | <b>-</b> |

**SOLID WASTE COLLECTIONS**

**1513-442300**

SANITATION WASTE MANAGER

SANITATION COLLECTION DRIVER

COLLECTION ATTENDANT

**TOTAL**

|                              |             |             |          |          |             |             |          |          |             |             |          |          |
|------------------------------|-------------|-------------|----------|----------|-------------|-------------|----------|----------|-------------|-------------|----------|----------|
| SANITATION WASTE MANAGER     | 1.00        | 1.00        |          |          | 1.00        | 1.00        |          |          | 1.00        | 1.00        |          |          |
| SANITATION COLLECTION DRIVER | 4.00        | 4.00        |          |          | 4.00        | 4.00        |          |          | 4.00        | 4.00        |          |          |
| COLLECTION ATTENDANT         | 1.00        | 1.00        |          |          | 1.00        | 1.00        |          |          | 1.00        | 1.00        |          |          |
| <b>TOTAL</b>                 | <b>6.00</b> | <b>6.00</b> | <b>-</b> | <b>-</b> | <b>6.00</b> | <b>6.00</b> | <b>-</b> | <b>-</b> | <b>6.00</b> | <b>6.00</b> | <b>-</b> | <b>-</b> |

**CONSOLIDATED COLLECTION CENTERS**

**1513-442310**

COLLECTION ATTENDANT

**TOTAL**

|                      |          |          |              |              |          |          |              |              |          |          |              |              |
|----------------------|----------|----------|--------------|--------------|----------|----------|--------------|--------------|----------|----------|--------------|--------------|
| COLLECTION ATTENDANT |          |          | 32.00        | 13.05        |          |          | 32.00        | 13.05        |          |          | 32.00        | 13.05        |
| <b>TOTAL</b>         | <b>-</b> | <b>-</b> | <b>32.00</b> | <b>13.05</b> | <b>-</b> | <b>-</b> | <b>32.00</b> | <b>13.05</b> | <b>-</b> | <b>-</b> | <b>32.00</b> | <b>13.05</b> |

**2017 - 2018 Budgeted Personnel Positions**  
**FISCAL YEAR 2015-2016                      FISCAL YEAR 2016-2017**

Fund Department  
 Budgeted Position

**SOLID WASTE DISPOSAL**  
**1513-442400**  
 LANDFILL SUPERVISOR  
 LANDFILL SCALE OPERATOR  
**TOTAL**

**TOTAL LANDFILL FUND**

**GRAND TOTAL ALL FUNDS**

| FISCAL YEAR 2015-2016 |               |                 |               | FISCAL YEAR 2016-2017 |               |                 |               | FISCAL YEAR 2017-2018 |               |                 |               |
|-----------------------|---------------|-----------------|---------------|-----------------------|---------------|-----------------|---------------|-----------------------|---------------|-----------------|---------------|
| Full Time Slots       | Full Time FTE | Part Time Slots | Part Time FTE | Full Time Slots       | Full Time FTE | Part Time Slots | Part Time FTE | Full Time Slots       | Full Time FTE | Part Time Slots | Part Time FTE |
| 1.00                  | 1.00          |                 |               | 1.00                  | 1.00          |                 |               | 1.00                  | 1.00          |                 |               |
| 1.00                  | 1.00          | 1.00            | 0.20          | 1.00                  | 1.00          | 1.00            | 0.20          | 1.00                  | 1.00          | 1.00            | 0.20          |
| <b>2.00</b>           | <b>2.00</b>   | <b>1.00</b>     | <b>0.20</b>   | <b>2.00</b>           | <b>2.00</b>   | <b>1.00</b>     | <b>0.20</b>   | <b>2.00</b>           | <b>2.00</b>   | <b>1.00</b>     | <b>0.20</b>   |
| <b>8.48</b>           | <b>8.48</b>   | <b>33.00</b>    | <b>13.25</b>  | <b>8.48</b>           | <b>8.48</b>   | <b>33.00</b>    | <b>13.25</b>  | <b>8.48</b>           | <b>8.48</b>   | <b>33.00</b>    | <b>13.25</b>  |
| <b>221.00</b>         | <b>220.00</b> | <b>128.00</b>   | <b>42.87</b>  | <b>224.00</b>         | <b>223.00</b> | <b>126.00</b>   | <b>42.67</b>  | <b>230.00</b>         | <b>230.00</b> | <b>127.00</b>   | <b>43.37</b>  |

| Grade | Salary Range |           |         | Category      | FLSA       | Position  | Department                  |
|-------|--------------|-----------|---------|---------------|------------|---|-----------------------------|
|       | Minimum      | Mid-Point | Maximum |               |            |   |                             |
| N/A   | 8.00         | 8.00      | 8.00    | Non-Essential | Non-Exempt | Gymnastics Helper                                     | Parks and Recreation        |
| N/A   | 10.00        | 10.00     | 10.00   | Non-Essential | Non-Exempt | Gymnastics Coordinator                                | Parks and Recreation        |
| N/A   | 24.89        | 24.89     | 24.89   | Non-Essential | Non-Exempt | Coordinator   | Tobacco Settlement          |
| N/A   | 20.00        | 20.00     | 20.00   | Non-Essential | Non-Exempt | Facilitator   | Tobacco Settlement          |
| N/A   | 22.00        | 22.00     | 22.00   | Non-Essential | Non-Exempt | Senior Facilitator                                    | Tobacco Settlement          |
| N/A   | 50.00        | 50.00     | 50.00   | Non-Essential | Non-Exempt | Child Care  | Tobacco Settlement          |
| 1     | 20,543       | 26,706    | 32,868  | Non-Essential | Non-Exempt | Collection Attendant                                  | Public Works                |
|       | 9.88         | 12.84     | 15.80   | Non-Essential | Non-Exempt | Custodian   | Public Works                |
|       |              |           |         | Non-Essential | Non-Exempt | Parks Maintenance Worker                              | Parks and Recreation        |
|       |              |           |         | Non-Essential | Non-Exempt | Teacher Assistant                                     | Office on Youth             |
| 2     | 21,570       | 28,041    | 34,512  | Non-Essential | Non-Exempt | Library Aide  | Library                     |
|       | 10.37        | 13.48     | 16.59   | Non-Essential | Non-Exempt | Facilities Attendant                                  | Parks and Recreation        |
|       |              |           |         | Non-Essential | Non-Exempt | Landfill Scale Operator                               | Public Works                |
| 3     | 22,648       | 29,443    | 36,237  | Non-Essential | Non-Exempt | Office Assistant                                      | Administrative (Global)     |
|       | 10.89        | 14.16     | 17.42   | Non-Essential | Non-Exempt | Administrative Assistant                              | Administrative (Global)     |
|       |              |           |         | Essential     | Non-Exempt | Animal Caretaker                                      | Animal Shelter              |
|       |              |           |         | Non-Essential | Non-Exempt | Adoption Specialist                                   | Animal Shelter              |
|       |              |           |         | Non-Essential | Non-Exempt | Child Care Teacher                                    | Office on Youth             |
|       |              |           |         | Non-Essential | Non-Exempt | Child Care Teacher (Substitute)                       | Office on Youth             |
| 4     | 23,781       | 30,915    | 38,049  | Non-Essential | Non-Exempt | Senior Library Aide                                   | Library                     |
|       | 11.43        | 14.86     | 18.29   | Essential     | Non-Exempt | Sanitation Collection Driver                          | Public Works                |
|       |              |           |         | Non-Essential | Non-Exempt | Deputy Clerk  | Treasurer                   |
| 5     | 24,970       | 32,461    | 39,952  | Non-Essential | Non-Exempt | Office Assistant                                      | Administrative (Global)     |
|       | 12.00        | 15.61     | 19.21   | Non-Essential | Non-Exempt | Jury Coordinator                                      | Clerk of the Circuit Court  |
|       |              |           |         | Non-Essential | Non-Exempt | Airport Operations Worker                             | Airport                     |
|       |              |           |         | Non-Essential | Non-Exempt | Assistant Registrar                                   | Registrar                   |
|       |              |           |         | Non-Essential | Non-Exempt | Personal Property Tax Clerk                           | Commissioner of the Revenue |
|       |              |           |         | Essential     | Non-Exempt | Senior Animal Caretaker                               | Animal Shelter              |
| 6     | 26,218       | 34,084    | 41,949  |               |            |   |                             |
|       | 12.60        | 16.39     | 20.17   |               |            |   |                             |
| 7     | 27,529       | 35,788    | 44,047  | Non-Essential | Non-Exempt | Records Clerk   | Clerk of the Circuit Court  |
|       | 13.24        | 17.21     | 21.18   | Non-Essential | Non-Exempt | Real Property Technician                              | Commissioner of the Revenue |
|       |              |           |         | Non-Essential | Non-Exempt | Deputy Commissioner of the Revenue I/Munis Technician | Commissioner of the Revenue |
|       |              |           |         | Non-Essential | Non-Exempt | Deputy Treasurer/Munis Technician                     | Treasurer                   |
|       |              |           |         | Non-Essential | Non-Exempt | Library Accounting Technician                         | Library                     |

|       |        |        |               |               |  |   |                             |
|-------|--------|--------|---------------|---------------|--|---|-----------------------------|
| 8     | 28,906 | 37,577 | 46,249        | Non-Essential | Non-Exempt                                       | Administrative Assistant                                | Administrative (Global)     |
|       | 13.90  | 18.07  | 22.24         | Non-Essential | Non-Exempt                                       | Deputy Commissioner of the Revenue II                   | Commissioner of the Revenue |
|       |        |        |               | Non-Essential | Non-Exempt                                       | Assistant Admin. - Maintenance Technician               | Landfill                    |
|       |        |        |               | Non-Essential | Non-Exempt                                       | Child Care Lead Teacher                                 | Office on Youth             |
|       |        |        |               | Non-Essential | Non-Exempt                                       | Election Management Officer                             | Registrar                   |
|       |        |        |               | Non-Essential | Non-Exempt                                       | Senior Records Clerk                                    | Clerk of the Circuit Court  |
|       |        |        |               | Non-Essential | Non-Exempt                                       | Deputy Treasurer II                                     | Treasurer                   |
|       |        |        |               | Non-Essential | Non-Exempt                                       | Deputy Treasurer II/Collections                         | Treasurer                   |
|       |        |        | Non-Essential | Non-Exempt    | Help Desk Specialist                             | Information Technology                                  |                             |
| 9     | 30,351 | 39,456 | 48,561        | Non-Essential | Non-Exempt                                       | Deputy Clerk of the Circuit Court                       | Clerk of the Circuit Court  |
|       | 14.59  | 18.97  | 23.35         | Essential     | Non-Exempt                                       | Communications Officer                                  | E-911                       |
|       |        |        |               | Non-Essential | Non-Exempt                                       | Accounts Payable Technician                             | Finance                     |
|       |        |        |               | Non-Essential | Non-Exempt                                       | Copy Cataloger  | Library                     |
|       |        |        |               | Non-Essential | Non-Exempt                                       | Assistant Branch Librarian                              | Library                     |
|       |        |        |               | Non-Essential | Non-Exempt                                       | Senior Maintenance Tech                                 | Public Works                |
|       |        |        |               | Non-Essential | Non-Exempt                                       | Triad Coordinator                                       | Sheriff                     |
|       |        |        |               | Essential     | Non-Exempt                                       | Communications Officer                                  | Sheriff                     |
|       |        |        | Non-Essential | Non-Exempt    | Administrative Assistant (County Administration) | Administration  |                             |
| 10    | 31,868 | 41,429 | 50,990        | Non-Essential | Non-Exempt                                       | Program Supervisor                                      | Parks and Recreation        |
|       | 15.32  | 19.92  | 24.51         | Non-Essential | Non-Exempt                                       | Tourism Services Administrator                          | Tourism                     |
|       |        |        |               | Essential     | Non-Exempt                                       | Emergency Medical Dispatcher                            | E-911                       |
| 11    | 33,575 | 43,648 | 53,720        | Non-Essential | Non-Exempt                                       | Senior Administrative Assistant                         | Administrative (Global)     |
|       | 16.14  | 20.98  | 25.83         | Non-Essential | Non-Exempt                                       | Information Technology Technician                       | Information Technology      |
|       |        |        |               | Non-Essential | Exempt   | 4-H Program Educator                                    | Extension Office            |
|       |        |        |               | Non-Essential | Non-Exempt                                       | Crime Analyst   | Sheriff                     |
| 12    | 35,135 | 45,675 | 56,216        | Essential     | Non-Exempt                                       | Hazardous Materials Coordinator                         | Fire & EMS                  |
|       | 16.89  | 21.96  | 27.03         | Non-Essential | Non-Exempt                                       | Code Compliance Inspector                               | Planning and Zoning         |
|       |        |        |               | Essential     | Exempt   | Animal Shelter Manager/Adoption-Volunteer Coordinator   | Animal Shelter              |
|       |        |        |               | Essential     | Non-Exempt                                       | Chief Communications Officer                            | Sheriff                     |
|       |        |        |               | Non-Essential | Non-Exempt                                       | Deputy Sheriff - Courtroom Security                     | Sheriff                     |
|       |        |        |               | Non-Essential | Non-Exempt                                       | Deputy Sheriff - School Resource Officer                | Sheriff                     |
|       |        |        |               | Essential     | Non-Exempt                                       | Deputy Sheriff - Patrol                                 | Sheriff                     |
|       |        |        |               | Non-Essential | Non-Exempt                                       | Animal Control Officer                                  | Sheriff                     |
|       |        |        |               | Essential     | Non-Exempt                                       | Victim/Witness Program Director                         | Commonwealth Attorney       |
|       |        |        |               | Essential     | Non-Exempt                                       | E-911 Communications Supervisor                         | E-911                       |
|       |        |        |               | Non-Essential | Non-Exempt                                       | Senior Administrative Assistant (County Administration) | Administration              |
|       | 46,552 | 60,518 | 74,483        | Essential     | Non-Exempt                                       | Firefighter/EMT (28 Day Pay Cycle - 2756) (53)          | Fire & EMS                  |
| 16.89 | 21.96  | 27.03  |               |               |  |   |                             |

|    |        |        |        |               |            |   |                             |
|----|--------|--------|--------|---------------|------------|---|-----------------------------|
| 13 | 36,892 | 47,959 | 59,027 | Non-Essential | Non-Exempt | Building Inspector                                    | Building Inspector          |
|    | 17.74  | 23.06  | 28.38  | Non-Essential | Non-Exempt | Office Manager/Plans Reviewer/911 Address Coordinator | Building Inspector          |
|    |        |        |        | Non-Essential | Exempt     | Chief Deputy Commissioner of the Revenue              | Commissioner of the Revenue |
|    |        |        |        | Non-Essential | Exempt     | Chief Deputy Treasurer                                | Treasurer                   |
|    |        |        |        | Non-Essential | Exempt     | Comprehensive Services Act Coordinator                | Office on Youth             |
|    |        |        |        | Non-Essential | Non-Exempt | Economic Development Assistant                        | Economic Development        |
|    |        |        |        | Non-Essential | Non-Exempt | Financial Management Specialist                       | Finance                     |
|    | 48,882 | 63,546 | 78,210 | Essential     | Non-Exempt | Firefighter/Medic (28 Day Pay Cycle - 2756) (53)      | Fire & EMS                  |
|    | 17.74  | 23.06  | 28.38  |               |            |   |                             |
|    |        |        |        |               |            |   |                             |
| 14 | 38,736 | 50,357 | 61,978 | Non-Essential | Exempt     | Chief Deputy Clerk of the Circuit Court               | Clerk of the Circuit Court  |
|    | 18.62  | 24.21  | 29.80  | Non-Essential | Non-Exempt | Chief Animal Control Officer                          | Sheriff                     |
|    |        |        |        | Non-Essential | Non-Exempt | Deputy Sheriff - Investigator                         | Sheriff                     |
|    | 51,311 | 66,714 | 82,117 | Essential     | Non-Exempt | Lieutenant (28 Day Pay Cycle)                         | Fire & EMS                  |
|    | 18.62  | 24.21  | 29.80  |               |            |   |                             |
|    |        |        |        |               |            |   |                             |
| 15 | 40,673 | 52,875 | 65,077 | Essential     | Exempt     | Airport Operations Manager                            | Airport                     |
|    | 19.55  | 25.42  | 31.29  | Non-Essential | Non-Exempt | Senior Building Inspector                             | Building Inspector          |
|    |        |        |        | Non-Essential | Exempt     | Technical Services Librarian                          | Library                     |
|    |        |        |        | Non-Essential | Exempt     | Planner   | Planning and Zoning         |
|    |        |        |        | Non-Essential | Non-Exempt | Deputy Sheriff - Sergeant - School Resource Officer   | Sheriff                     |
|    |        |        |        | Non-Essential | Non-Exempt | Deputy Sheriff - Sergeant - Court Security            | Sheriff                     |
|    |        |        |        | Essential     | Non-Exempt | Deputy Sheriff - Sergeant - Patrol                    | Sheriff                     |
|    |        |        |        |               |            |   |                             |
| 16 | 42,707 | 55,519 | 68,331 | Non-Essential | Exempt     | Accountant/Payroll Accountant                         | Finance                     |
|    | 20.53  | 26.69  | 32.85  | Essential     | Exempt     | Collections Manager                                   | Public Works                |
|    |        |        |        | Non-Essential | Exempt     | Youth Services Librarian                              | Library                     |
|    |        |        |        | Non-Essential | Exempt     | Chief Deputy Clerk/Office Manager                     | Administration              |
|    |        |        |        |               |            |   |                             |
| 17 | 44,842 | 58,295 | 71,747 | Non-Essential | Exempt     | Child Care Site Director                              | Office on Youth             |
|    | 21.56  | 28.03  | 34.49  | Non-Essential | Exempt     | Senior Planner  | Planning and Zoning         |
|    |        |        |        | Essential     | Exempt     | Buildings and Grounds Supervisor                      | Public Works                |
|    |        |        |        | Essential     | Exempt     | Landfill Supervisor                                   | Public Works                |
|    |        |        |        |               |            |   |                             |
| 18 | 47,084 | 61,210 | 75,335 | Non-Essential | Exempt     | Branch Librarian                                      | Library                     |
|    | 22.64  | 29.43  | 36.22  | Non-Essential | Exempt     | Parks & Recreation Director                           | Parks and Recreation        |
|    |        |        |        | Non-Essential | Exempt     | Tourism Manager                                       | Tourism                     |
|    |        |        |        | Non-Essential | Non-Exempt | Deputy Sheriff - Lieutenant - Investigation           | Sheriff                     |
|    |        |        |        | Non-Essential | Non-Exempt | Deputy Sheriff - Lieutenant - Court Security          | Sheriff                     |
|    |        |        |        | Essential     | Non-Exempt | Deputy Sheriff - Lieutenant - Patrol                  | Sheriff                     |

|    |        |         |         |               |            |  |                        |
|----|--------|---------|---------|---------------|------------|--|------------------------|
| 19 | 49,438 | 64,270  | 79,101  |               |            |  |                        |
|    | 23.77  | 30.90   | 38.03   |               |            |  |                        |
|    | 65,506 | 85,158  | 104,810 | Essential     | Non-Exempt | Captain (28 Day Pay Cycle)   | Fire & EMS             |
|    | 23.77  | 30.90   | 38.03   |               |            |  |                        |
| 20 | 51,909 | 67,483  | 83,056  | Non-Essential | Exempt     | Office on Youth Director   | Office on Youth        |
|    | 24.96  | 32.44   | 39.93   |               |            |  |                        |
| 21 | 54,506 | 70,858  | 87,209  | Non-Essential | Exempt     | Human Resources Manager  | Human Resources        |
|    | 26.20  | 34.07   | 41.93   |               |            |  |                        |
| 22 | 57,231 | 74,401  | 91,570  | Non-Essential | Exempt     | Director of Information Technology                                 | Information Technology |
|    | 27.52  | 35.77   | 44.02   | Essential     | Non-Exempt | Deputy Sheriff - Captain   | Sheriff                |
| 23 | 60,093 | 78,121  | 96,148  | Essential     | Exempt     | Animal Shelter Director  | Animal Shelter         |
|    | 28.89  | 37.56   | 46.23   | Non-Essential | Exempt     | Building Official  | Building Inspector     |
|    |        |         |         | Essential     | Exempt     | E-911 Center Director/Public Safety Communications Systems Manager | E-911                  |
| 24 | 63,097 | 82,027  | 100,956 | Non-Essential | Exempt     | Assistant Commonwealth Attorney                                    | Commonwealth Attorney  |
|    | 30.34  | 39.44   | 48.54   |               |            |  |                        |
| 25 | 66,252 | 86,128  | 106,004 | Essential     | Exempt     | Fire and EMS Assistant Chief                                       | Fire & EMS             |
|    | 31.85  | 41.41   | 50.96   | Non-Essential | Exempt     | Planning Director  | Planning and Zoning    |
| 26 | 69,565 | 90,434  | 111,304 | Non-Essential | Exempt     | Library Director   | Library                |
|    | 33.44  | 43.48   | 53.51   | Essential     | Exempt     | Chief Deputy - Major   | Sheriff                |
|    |        |         |         | Non-Essential | Exempt     | Deputy Commonwealth Attorney                                       | Commonwealth Attorney  |
| 27 | 73,043 | 94,956  | 116,869 | Non-Essential | Exempt     | Economic Development Director                                      | Economic Development   |
|    | 35.12  | 45.65   | 56.19   | Essential     | Exempt     | Fire and EMS Chief   | Fire & EMS             |
| 29 | 80,530 | 104,689 | 128,848 | Non-Essential | Exempt     | Assistant County Administrator for Operations                      | Public Works           |
|    | 38.72  | 50.33   | 61.95   |               |            |  |                        |
| 31 | 88,784 | 115,420 | 142,055 | Non-Essential | Exempt     | Assistant County Administrator for Finance and Management Services | Finance                |
|    | 42.68  | 55.49   | 68.30   |               |            |  |                        |

## **GLOSSARY**

### **Accrual Basis**

Method of accounting that results in accounting measurements based on the substance of transactions and events, rather than merely when cash is received or disbursed, and thus enhances their relevance, neutrality, timeliness, completeness and comparability.

### **Ad Valeorm**

Property taxes.

### **Agency Funds**

In Orange County, all fiduciary funds are agency funds, and consist of the Special Welfare Fund, the Commonwealth Fund, Rapidan Hills Limited Partnership Fund, Parks and Recreation Foundation Fund and the Performance Bond Escrow Fund. Because fiduciary funds are assets held in a trustee capacity for other organizations, the County does not adopt budgets for those funds or report on their budget status in its financial statements.

### **Appropriation**

An authorization granted by the Board of Supervisors to a specified organization or department, such as a unit of the County Government, to make expenditures and to incur obligations for specific purposes. An appropriation is limited in dollar amount and as to when the appropriation may be spent, usually expiring at the end of the fiscal year.

### **Appropriation Resolution**

A legally binding document prepared by the County Administrator which delineates by fund and department all expenditures and revenue adopted by the Board of Supervisors which are reflected in the Adopted Fiscal Plan.

### **Balanced Budget**

A balanced budget is one in which the available revenues and appropriated fund balances equal estimated expenditures for a fiscal year.

### **Bond**

A long-term promise to repay a specified amount of money (face amount) on the maturity date.

### **Bond Anticipation Note**

A form of financing where notes payable are issued in expectation of General Obligation Bonds or Revenue Bonds when cash is required in order for the financed capital projects to be initiated or continue or when long-term markets do not appear appropriate.

**Budget**

An annual financial plan that identifies the revenues, specifies the type and level of services to be provided and establishes the amount of money that can be spent.

**Budget Deficit**

The amount by which a government's outlays exceed its budget receipts for a given period, usually a fiscal year.

**Capital Facilities**

Fixed assets, primarily buildings, acquired or constructed by the County.

**Capital Improvement Program**

Proposes the acquisition, development, enhancement or replacement of public facilities to serve the County citizenry. The CIP, a reflection of the physical development policies of the County, typically encompasses a five-year period and typically includes projects in excess of \$50,000.

**Capital Leases**

A financing arrangement that is treated for accounting purposes as a purchase of property where the value of the asset acquired and the obligation incurred are generally recorded at the present value of the minimum lease payments.

**Capital Outlay**

Expenditures for items of a substantial nature (more than \$5,000) that are expected to have a useful life of several years. Examples include file servers, personal computers, vehicles, radios, etc.

**Carryover Funds**

Unexpended funds from the previous fiscal year that may be used to make payments in the current fiscal year. This may also be referred to as the beginning fund balance.

**Codified Ordinance**

An ordinance related to a specific code, such as the Code of the Commonwealth of Virginia, or the Code of the County of Orange.

**Constitutional Officers**

Elected officials whose positions are established by the Constitution of the Commonwealth of Virginia. (Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff and Treasurer)

## **Component Unit**

Legally separate organization of which the elected officials of the primary government are financially accountable. In addition, a component of its relationship with a primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

## **Debt as Percentage of Assessed Value**

A standard measure of the County's ability to meet interest and principal payments on its long-term debt. The value is calculated by dividing debt by county total assessed value.

## **Debt Per Capita**

Debt expressed per "capita" or by head. The value is calculated by dividing debt by county population. Established debt policy limits this ratio to control debt levels.

## **Debt Ratio**

The extent to which a government's total assets are financed with borrowed funds (i.e. debt divided by total assets). In general, the lower the reliance on debt for asset formation, the less risky the government is since excessive debt can lead to a very heavy interest and principal repayment burden.

## **Debt Service as Percentage of General Government Expenditures**

Measures the percentage of the budget used to pay debt service and provides a measure of the annual demands placed on the operating budget by the County's long-term debt. The value is calculated by dividing debt by general government's expenditures.

## **Debt Service Fund**

Fund created to account for the accumulation and expenditure of principle, interest and other resources to retire general long-term debt.

## **Depreciation**

Allocation of an asset's cost over the useful life of the asset in a systematic and rational manner.

## **Designated Fund Balance**

Funds that are established to indicate tentative plans or intent for financial resource utilization in a future period, such as general contingencies or for equipment replacements.

## **Encumbrance**

Commitments related to unperformed contracts for goods or services.

**Fiscal Year**

A fixed period of time for which expenditures and revenues are provided in Orange County. The fiscal year is July 1 through June 30.

**Full Time Position**

An employment position authorized by the Board of Supervisors and included in the Position Control document. Funding may or may not be included in the budget for the positions.

**Fund**

An accounting entity with a group of self-balancing accounts.

**Fund Balance**

Excess of assets of a fund over liabilities, reserves and carryover. A negative fund balance is sometimes referred to as a deficit.

**General Fund**

The general operating fund that is used to account for all financial resources except those required to be accounted for in another fund.

**General Fund balance as Percentage of General Fund Revenue**

A measure of the general fund balance as a percentage of the general fund revenues generated in a given period. The value is calculated by dividing debt by county population.

**General Obligation Bond**

Debt secured solely by the pledge of a governments' full faith and credit as well as debt secured by the fee revenue generated by the system for which the bonds are issued and, if necessary, by general obligation tax revenues.

**Goal**

A broad statement of outcomes to be achieved on behalf of the customers.

**Governmental Funds**

The governmental funds report most of the County's basic services. The governmental funds serve essentially the same function as the governmental activities in the government-wide financial statements. The governmental fund financial statements focus on near-term cash flows and the amount of spendable resources available at the end of the fiscal year.

**Intergovernmental Revenue**

Revenue from other governments, such as the State and Federal governments, in the form of grants, entitlements, shared revenue, or payments in lieu of taxes.

**Internal Service Fund**

A self-supporting fund that generates expenditures and revenues through user charges in providing services to internal customers.

**Long-Term Debt**

Debt with a maturity of more than one year after the date of issuance.

**Modified Accrual**

Revenues are recorded when susceptible to accrual, i.e. both measurable and available to finance expenditures of the fiscal period.

**Object Series**

A subsection of a department's budget that groups similar accounts. Personnel, operating and capital outlay are the three major series used.

**Objectives**

A statement of results to be achieved by a specific period of time in order to accomplish stated goals. Objective describes specific measurable outputs within a designated time frame.

**Pay- as-you-go Financing**

A method of financing under which the expenditures are made at the same time and amount as the expenses are incurred and due.

**Performance Measurements**

Data that combines the dimensions of efficiency and effectiveness in a single indicator.

**Personal Property**

A category of property, other than real estate, so identified for purposes of taxation. Personal Property includes personally owned items, corporate property and business equipment. Examples include automobiles, motorcycles, trailers, manufacturing equipment, boats, airplanes, business and furnishings.

**Productivity Measures**

Data that combines the dimensions of efficiency and effectiveness in a single indicator.

**Program**

This is a plan or unit under which action may be taken towards meeting an individual or set of goal(s) in the provision of a particular service.

**Property Tax Rate**

The level at which property values are calculated to determine the amount of taxes to be collected.

**Proprietary Fund Type**

A type of fund used to account for a government's ongoing organization and activities that are similar to those often found in the private sector. Measurement focus is on the determination of net income, financial position and cash flows.

**Public Service Property**

Property specifically designated for public service use. This included property purchased or received as a gift by a government. Public Service Property includes real property such as land and building, and other property, such as computers, copiers and cash registers.

**Real Property**

Real estate, including land and improvements (building, fencing, paving, etc.) classified for purposes of tax assessment.

**Reserve**

A portion of a fund's assets that is restricted for a certain purpose and not available for appropriation.

**Revenue**

A source of income that provides an increase in net financial resources, and is used to fund expenditures. Budgeted revenue is categorized according to the source, such as local, state, Federal or other financing sources.

**Revenue Anticipation Note**

Finance bond backed by future tax receipts: a bond that the government will repay using anticipated tax revenue.

**Revenue Bond**

A bond issued to fund enterprise activities that will generate a revenue stream.

**Service Levels**

A descriptive section in the budget narratives, detailing past performance and changes in the quality and quantity of services provided.

**Special Revenue Fund**

Funds used to account for the proceeds of specific revenue sources that are legally restricted for expenditures for specific purposes.

**State Literary Fund Loans**

Loans issued by the State Literary Fund usually where a locality must match the loan amount with an equal monetary commitment.

**Undesignated Fund Balance**

Funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

**VPSA Bonds**

Bonds issued by the Virginia Public School Authority for financing new schools.

**Workload Measures**

Data that indicates the amount of work performed; strictly a volume count; a measure of inputs and outputs.

## APPENDIX VI ACRONYMS

|       |   |
|-------|---|
| AFDC  | Aid to Families with Dependent Children       |
| ANR   | Agriculture and Natural Resources             |
| BAI   | Bright and Associates, Incorporated           |
| BAN'S | Bond Anticipation Note                        |
| BOS   | Board of Supervisors                          |
| BZA   | Board of Zoning Appeals                       |
| CAFR  | Comprehensive Annual Financial Report         |
| CIP   | Capital Improvement Program                   |
| CJSP  | Criminal Justice Services Program             |
| COPS  | Community Oriented Policing Services          |
| CPMT  | Community Policy and Management Team          |
| CSA   | Comprehensive Services Act                    |
| DCJS  | Department of Criminal Justice Services       |
| DMV   | Division of Motor Vehicles                    |
| DSS   | Department of Social Services                 |
| DUI   | Driving Under the Influence                   |
| EFNEP | Expanded Food and Nutrition Education Program |
| EMS   | Emergency Management Services                 |
| EMT   | Emergency Medical Technician                  |
| EMT-B | Emergency Medical Technician – Basic          |
| EOC   | Emergency Operations Center                   |
| EOP   | Emergency Operations Plan                     |
| FAPT  | Family Assessment Planning Team               |
| FASB  | Financial Accounting Standards Board          |

|        |  |
|--------|--|
| FCS    | Family and Consumer Services                           |
| FEMA   | Federal Emergency Management Agency                    |
| FTE    | Full-time Equivalent position                          |
| FY     | Fiscal Year  |
| GAAP   | Generally Accepted Accounting Principals               |
| GAAS   | Generally Accepted Accounting Standards                |
| GASB   | Government Accounting Standards Board                  |
| GFOA   | Government Finance Officers Association                |
| GIS    | Global Information System                              |
| GLIC   | General Life Insurance Costs                           |
| GO     | General Obligation Bonds                               |
| HR     | Human Resources  |
| LAAC   | Lake Anna Advisory Committee                           |
| LAN    | Local Area Network                                     |
| LLEBG  | Local Law Enforcement Block Grant                      |
| OCLCC  | Orange County Litter Control Committee                 |
| PD9    | Planning District 9 (now Regional Planning Commission) |
| PFTE   | Part-time Equivalent Position                          |
| RAN's  | Revenue Anticipation Note                              |
| RM     | Risk Management  |
| RR-DSB | Rappahannock-Rapidan Disability Services Board         |
| SAFE's | Services for Abused Families                           |
| SCB    | State Compensation Board                               |
| VCE    | Virginia Cooperative Extension                         |
| VDOT   | Virginia Department of Transportation                  |
| VEMA   | Virginia Emergency Management Agency                   |

|        |   |
|--------|---|
| VJCCCA | Virginia Juvenile Community Crime Control Act |
| VPA    | Virginia Partnering Agreement                 |
| VPSA   | Virginia Public School Authority              |
| WAN    | Wide Area Network                             |
| WIA    | Workforce Investment Act                      |