

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

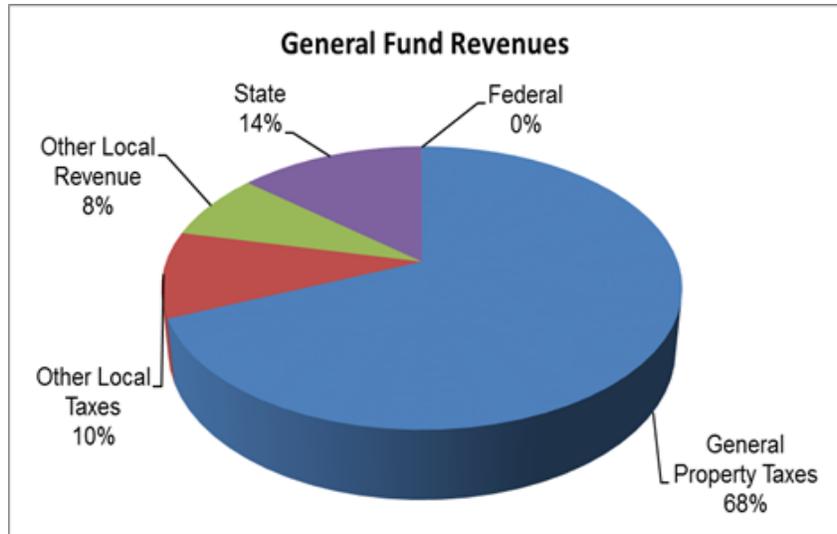
- Establish the Orange County Broadband Authority (OCBbA) and continue with development, implementation, and management of an “open access” fiber optics network and the Rural Broadband Initiative with the over-arching goal of making affordable, high-speed broadband available to all residents and businesses.
- 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.

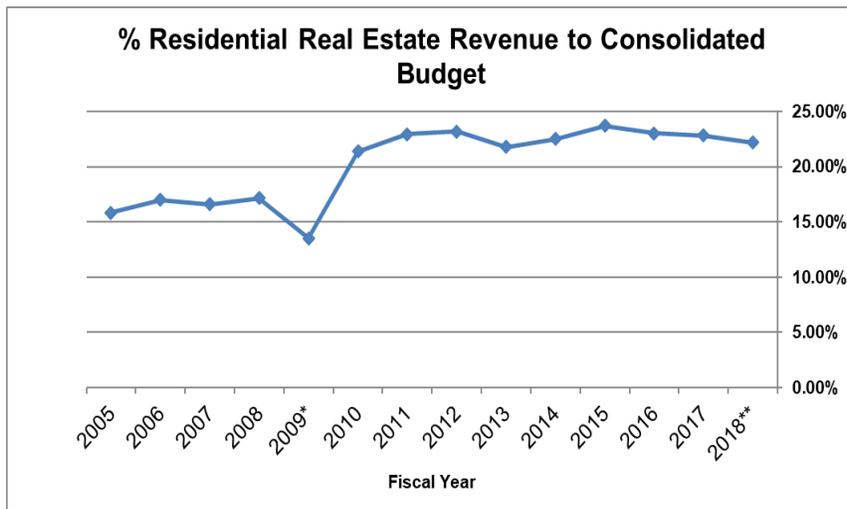
Budget Challenges and Opportunities

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.

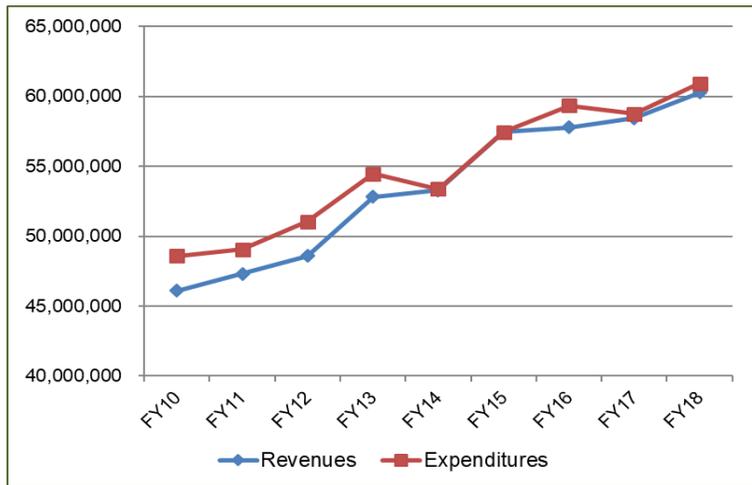


The FY2017-2018 Adopted Budget includes the use of General Fund balance (reserves) in the amount of \$648,072. This appropriation of reserves was necessary to meet the contractual obligation to fund Orange County’s share of operating the Central Virginia Regional Jail of \$757,158 due to increased utilization.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

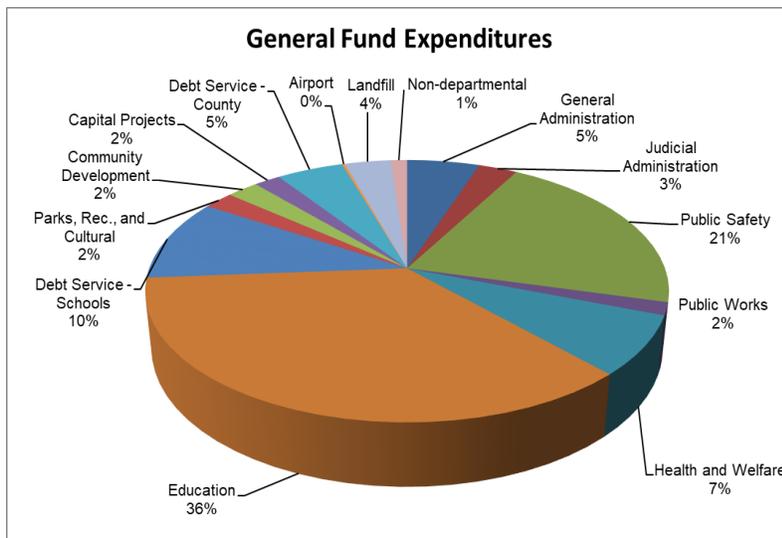
an additional amount will be needed to fund the local match for the compression adjustments, the Sheriff's Office plans to absorb the impact within their proposed operational budget. Based on information available from the Department of Education, Orange County's FY2017-2018 state funding for Orange 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	FY18	FY17 to FY18 VARIANCE
	ADOPTED BUDGET	ADOPTED BUDGET	
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)
Net Consolidated Total	\$ 98,330,157	\$ 103,308,197	\$ 4,978,040

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 (5th) 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

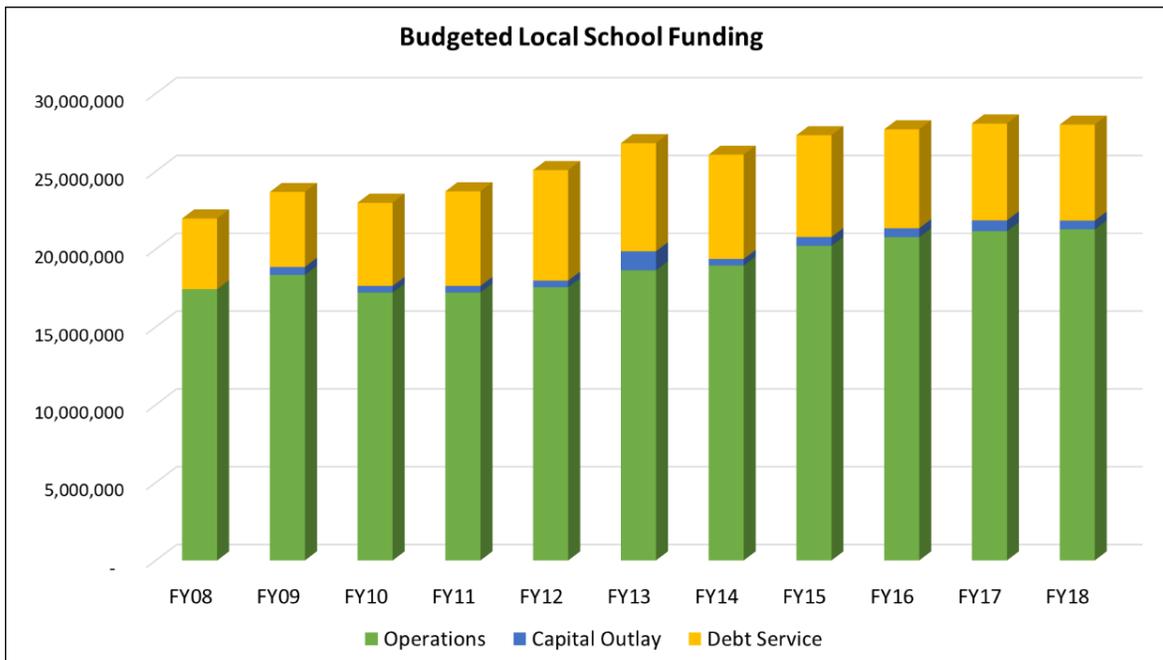
Budget estimates for the Orange County Public Schools were based on a projected population of 4,830 students, the same as the previous year's budget projection. Actual enrollment on September 30, 2016 was 4,875. The Piedmont Regional Education Program (PREP) is a public regional organization that provides 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)
			(757,148.00)

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%
Totals	\$ 2,770,777	\$ 3,674,700	\$ 3,623,107	\$ 852,330	30.76%

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.

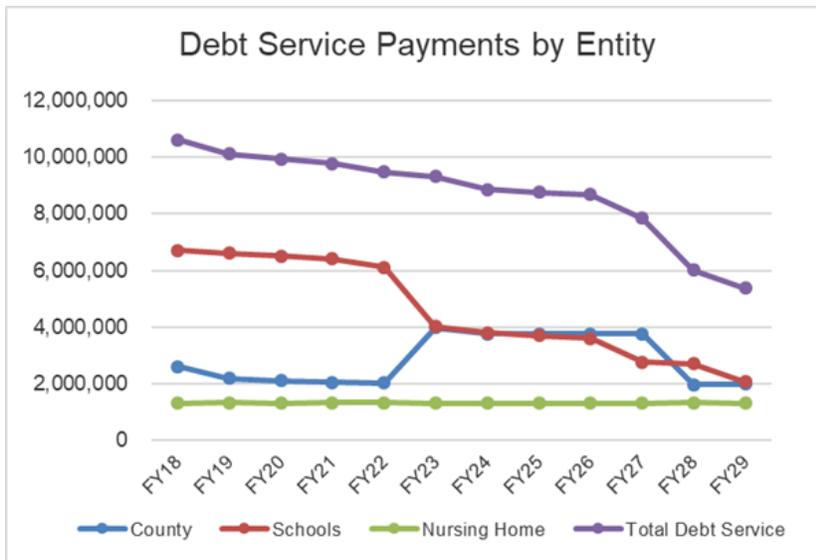
During FY2015-2016, the Orange Workforce Development Center facility was operated by Rappahannock Goodwill Industries as a Piedmont Workforce Network Satellite Office as a pilot program and at no cost to Orange County. Regular monthly reports during this period documented the Center as an asset to workforce 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

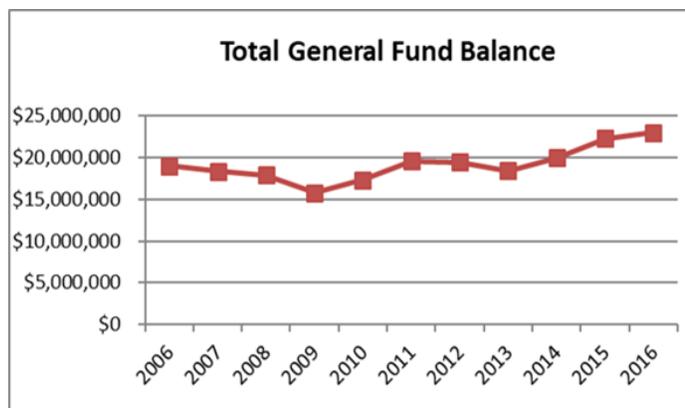
period was adopted. The following table represents the planned use of excess General Fund reserves related to the 2016 Lease Revenue Bonds' financing plan.

Planned Use of Excess General Fund Reserves

	Cash Funding for Capital Projects	Cash Funding for Debt Service	Fiscal Year Totals
FY17			
Debt Service		239,873.00	
Ambulance Replacements	307,500.00		
Courthouse Renovation Project	150,000.00		
Animal Shelter Repairs (Proj. Devt.)	125,000.00		
FY17 Totals	582,500.00	239,873.00	822,373.00
FY18			
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		
FY18 Totals	1,057,500.00	934,168.00	1,991,668.00
FY19			
Debt Service		160,014.00	
Ambulance Replacements	572,500.00		
Enterprise GIS	200,000.00		
FY19 Totals	772,500.00	160,014.00	932,514.00
Grand Totals	2,412,500.00	1,334,055.00	3,746,555.00

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.

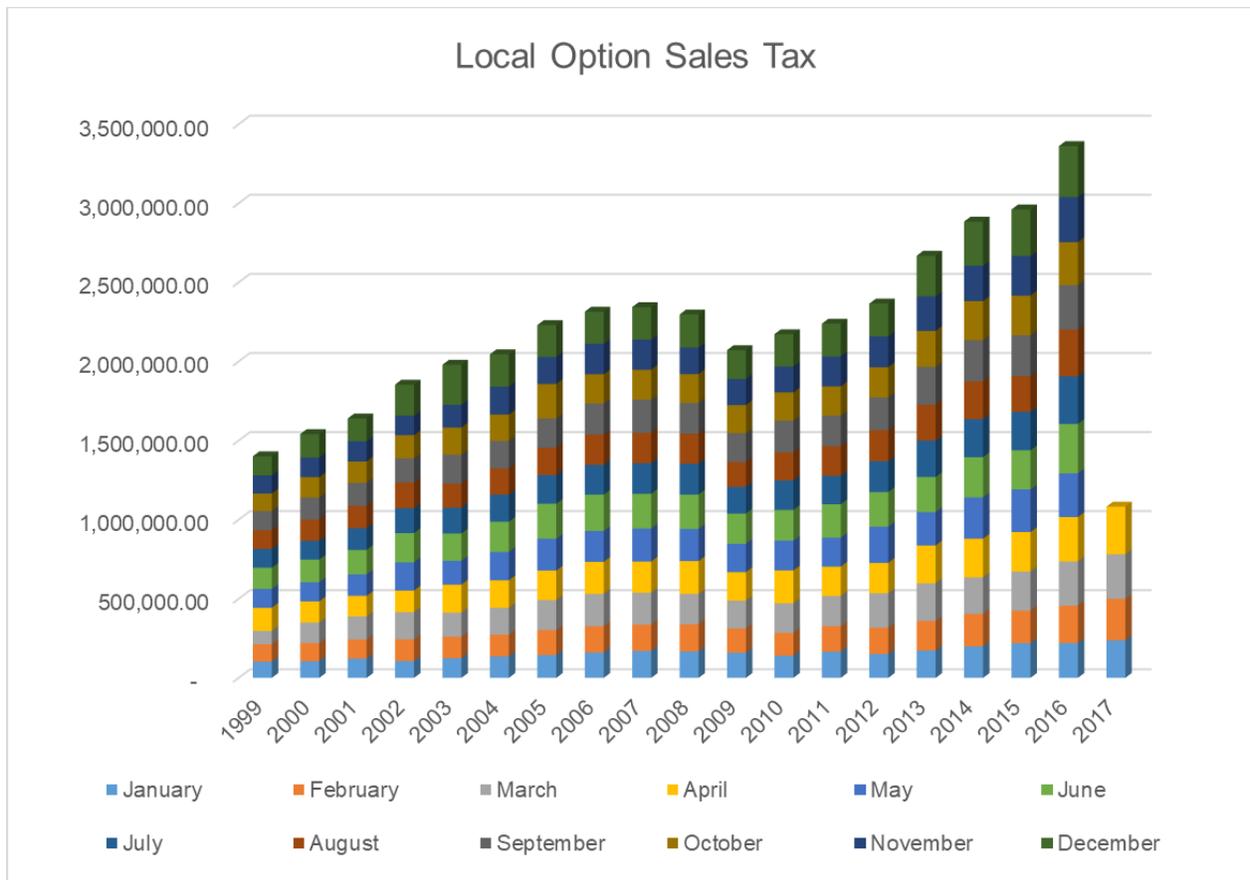
General Fund (adjusted for School transfer and one-time expenditures)	\$ 36,503,112
School Operating Fund	<u>52,902,373</u>
	89,405,485
Unassigned general fund balance (CAFR exhibit 3)	22,153,299
As % of operating expenditures	24.78%
Committed per Board's Fund Balance Policy	
Original 15% Fiscal Stability 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)
Net Fund Balance Available for Approp. Per Policy	\$ 319,888

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 31st 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 <i>Five Year Forecast Presented (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 <i>Board Guidance for FY18 Budget</i>	5:00 p.m. Board Room						1	2
			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 <i>School Board's Budget Presentation</i>	5:00 p.m. Board Room 7:00 p.m. Board Room				1	2	3	4
			5	6	7	8	9	10	11
2/28/2017	Regular Board Meeting <i>County Administrator's Budget Presentation Distribution of Line Item Budget</i>	5:00 p.m. Board Room 7:00 p.m. Board Room	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
3/14/2017	Regular Board Meeting <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 <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							
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:

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:

DATE	ACTION
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



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 31st 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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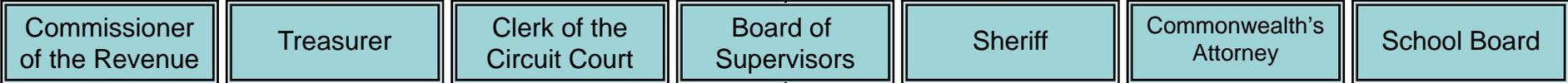
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VOTERS



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

Orange County Organizational Chart

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'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
Governmental:				
	General Fund	X		
	Special Revenue Funds:			
	Law Library Fund	X		
	Virginia Public Assistance (DSS)	X		
	Asset Forfeiture Fund		X	
	Debt Service Funds:			
	General Debt Service Fund	X		
	Capital Project Funds:			
	County Capital Project Fund		X	
	2016 Series A&B Bond Projects Fund		X	
	County Proffer Fund		X	
Proprietary				
	Enterprise Fund:			
	Airport Fund	X		
	Landfill Fund	X		
	Internal Service Fund:			
	Medical Insurance Fund	X		
Fiduciary				
	Agency Funds:			
	Special Welfare Fund			X
	Commonwealth Fund			X
	Rapidan Hills Ltd. Partnership Fund			X
	P&R Foundation Fund			X
	Bond Escrow Fund			X
Component Units				
	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 30th 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 26th 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 reutilize 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

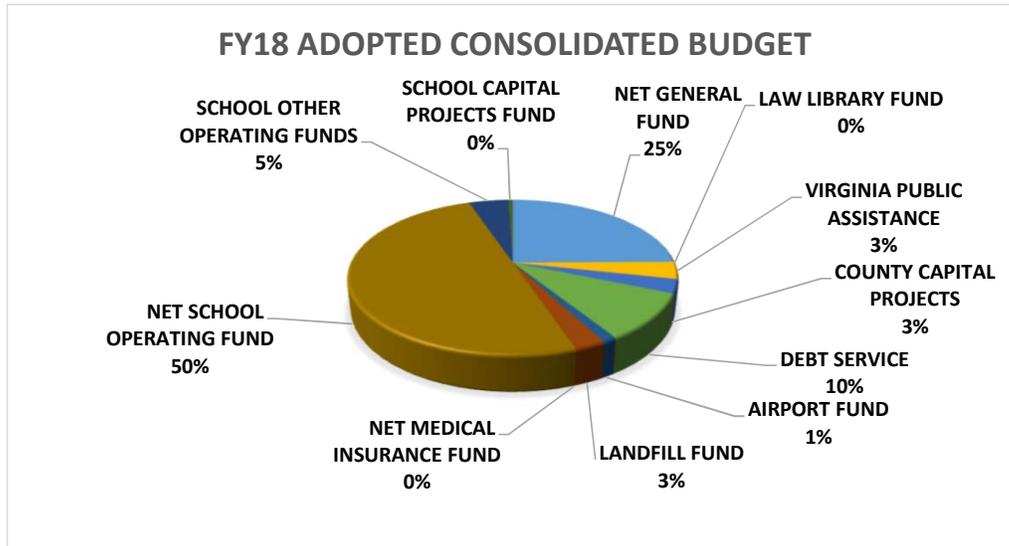
- a. If a contract between a contractor and the public body has been terminated due to unsatisfactory performance of that contract, the public body has the authority to debar the contractor. Thereafter, the contractor may not enter into negotiations to contract with Orange County or make an offer, proposal 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 ACTUALS	FY17 ADOPTED BUDGET	FY18 ADOPTED BUDGET	FY17 to FY18 VARIANCE	FY17 to FY18 % 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%
NET CONSOLIDATED TOTAL	95,203,167	98,330,157	103,308,197	4,978,040	5.06%



SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FY18 ADOPTED BUDGET

	GENERAL FUND	SPECIAL REVENUE FUNDS		COUNTY CAPITAL PROJECTS FUND	DEBT SERVICE FUND
		LAW LIBRARY FUND	VIRGINIA PUBLIC ASSISTANCE		
REVENUES:					
LOCAL:					
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	-	-	-	-
STATE:					
NON-CATEGORICAL	4,159,099	-	-	-	-
SHARED EXPENSES	2,181,645	-	-	-	-
STATE CATEGORICAL AID	1,910,455	-	1,059,551	5,292	-
FEDERAL:					
FEDERAL CATEGORICAL AID	165,459	-	1,657,247	1,010,000	-
OTHER FINANCING SOURCES:					
PROCEEDS FROM DEBT ISSUANCE	-	-	-	-	-
TRANSFERS FROM OTHER FUNDS	1,420	-	977,108	1,166,554	9,144,999
TOTAL REVENUES	60,269,041	6,000	3,693,906	2,181,846	9,144,999
EXPENDITURES:					
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
TOTAL EXPENDITURES	60,917,113	15,531	3,693,906	2,989,346	10,079,167
NET INCREASE/(DECREASE)	(648,072)	(9,531)	-	(807,500)	(934,168)
BEGINNING FUND BALANCE*	22,744,680	23,625	131,538	5,007,695	1,094,182
ENDING FUND BALANCE**	22,096,608	14,094	131,538	4,200,195	160,014

*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
1,210,602	2,430,592	8,149,202	52,198,132	4,779,498	567,000	144,630,818	141,393,194	144,044,644
-	-	-	-	-	-	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
1,215,602	2,680,592	8,149,202	52,198,132	4,779,498	567,000	147,285,089	142,056,725	140,204,573
(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 ACTUALS	FY15 ACTUALS	FY16 ACTUALS	FY17 ADOPTED BUDGET	FY18 ADOPTED BUDGET
REVENUES:					
LOCAL:					
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
STATE:					
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
FEDERAL:					
FEDERAL CATEGORICAL AID	12,390	22,771	23,488	13,550	165,459
OTHER FINANCING SOURCES:					
TRANSFERS FROM OTHER FUNDS	1,450	14,820	27,732	1,631	1,420
APPROPRIATED FUND BALANCE	-	-	-	314,000	648,072
TOTAL REVENUES	55,129,291	57,559,564	59,484,974	58,737,354	60,917,113
EXPENDITURES:					
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
TOTAL EXPENDITURES	53,586,881	55,274,573	58,732,432	58,737,354	60,917,113

LAW LIBRARY FUND BUDGET SUMMARY

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

VIRGINIA PUBLIC ASSISTANCE FUND BUDGET SUMMARY

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

COUNTY CAPITAL PROJECT FUND BUDGET SUMMARY

	FY14 ACTUALS	FY15 ACTUALS	FY16 ACTUALS	FY17 ADOPTED BUDGET	FY18 ADOPTED BUDGET
REVENUES:					
LOCAL:					
USE OF MONEY & PROPERTY	-	25	-	-	-
MISCELLANEOUS REVENUE	62,725	-	-	-	-
STATE:					
STATE CATEGORICAL AID	259,802	151,597	88,320	123,300	5,292
FEDERAL:					
FEDERAL CATEGORICAL AID	-	-	-	1,010,000	1,010,000
OTHER FINANCING SOURCES:					
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
TOTAL REVENUES	1,631,815	2,296,815	3,811,496	2,889,291	2,989,346
EXPENDITURES:					
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	-	-
TOTAL EXPENDITURES	1,345,500	2,396,899	2,770,429	2,889,291	2,989,346

DEBT SERVICE FUND BUDGET SUMMARY

	FY14 ACTUALS	FY15 ACTUALS	FY16 ACTUALS	FY17 ADOPTED BUDGET	FY18 ADOPTED BUDGET
REVENUES:					
OTHER FINANCING SOURCES:					
TRANSFERS FROM OTHER FUNDS	9,460,305	9,190,578	9,043,471	9,204,743	9,144,999
APPROPRIATED FUND BALANCE	-	-	-	-	934,168
TOTAL REVENUES	9,460,305	9,190,578	9,043,471	9,204,743	10,079,167
EXPENDITURES:					
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
TOTAL EXPENDITURES	9,460,305	9,176,527	9,057,523	9,204,743	10,079,167

AIRPORT FUND BUDGET SUMMARY

	FY14 ACTUALS	FY15 ACTUALS	FY16 ACTUALS	FY17 ADOPTED BUDGET	FY18 ADOPTED BUDGET
REVENUES:					
LOCAL:					
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	-	-
STATE:					
STATE CATEGORICAL AID	316,691	169,368	8,721	120,025	56,400
FEDERAL:					
FEDERAL CATEGORICAL AID	236,933	128,700	22,144	315,000	634,500
OTHER FINANCING SOURCES:					
TRANSFERS FROM OTHER FUNDS	210,502	152,566	98,250	133,241	119,762
APPROPRIATED FUND BALANCE	-	-	-	165,000	5,000
TOTAL REVENUES	1,193,515	835,623	436,643	1,193,206	1,215,602
EXPENDITURES:					
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
TOTAL EXPENDITURES	1,613,275	872,700	777,557	1,193,206	1,215,602

LANDFILL FUND BUDGET SUMMARY

	FY14 ACTUALS	FY15 ACTUALS	FY16 ACTUALS	FY17 ADOPTED BUDGET	FY18 ADOPTED BUDGET
REVENUES:					
LOCAL:					
CHARGES FOR SERVICE	367,048	344,069	386,611	365,000	365,000
MISCELLANEOUS REVENUE	-	2,121	6,542	-	-
STATE:					
STATE CATEGORICAL AID	9,115	8,978	9,207	9,207	9,207
FEDERAL:					
FEDERAL CATEGORICAL AID					
OTHER FINANCING SOURCES:					
TRANSFERS FROM OTHER FUNDS	1,824,390	2,315,380	2,015,761	2,005,191	2,056,385
APPROPRIATED FUND BALANCE	-	-	-	-	250,000
TOTAL REVENUES	2,200,553	2,670,548	2,418,120	2,379,398	2,680,592
EXPENDITURES:					
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
TOTAL EXPENDITURES	2,690,457	2,890,894	2,410,360	2,379,398	2,680,592

MEDICAL INSURANCE FUND BUDGET SUMMARY

	FY14 ACTUALS	FY15 ACTUALS	FY16 ACTUALS	FY17 ADOPTED BUDGET	FY18 ADOPTED BUDGET
REVENUES:					
LOCAL:					
CHARGES FOR SERVICE	4,571,976	7,326,354	7,267,880	7,892,683	8,149,202
TOTAL REVENUES	4,571,976	7,326,354	7,267,880	7,892,683	8,149,202
EXPENDITURES:					
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
TOTAL EXPENDITURES	3,314,519	7,274,448	7,251,449	7,892,683	8,149,202

SCHOOL OPERATING FUND BUDGET SUMMARY

	FY14 ACTUALS	FY15 ACTUALS	FY16 ACTUALS	FY17 ADOPTED BUDGET	FY18 ADOPTED BUDGET
REVENUES:					
LOCAL:					
OTHER LOCAL FUNDS	174,774	210,937	891,742	1,121,760	1,101,619
STATE:					
STATE CATEGORICAL AID	24,490,223	26,172,271	26,188,945	26,935,587	27,577,644
FEDERAL:					
FEDERAL CATEGORICAL AID	1,884,051	2,389,504	2,437,317	2,100,104	2,248,833
OTHER FINANCING SOURCES:					
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
TOTAL REVENUES	45,750,504	48,859,559	52,290,434	51,312,867	52,198,132
EXPENDITURES:					
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	-	-
TOTAL EXPENDITURES	50,424,965	48,865,844	51,580,144	51,312,867	52,198,132

OTHER SCHOOL OPERATING FUNDS BUDGET SUMMARY

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

SCHOOL CAPITAL FUND BUDGET SUMMARY

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

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-

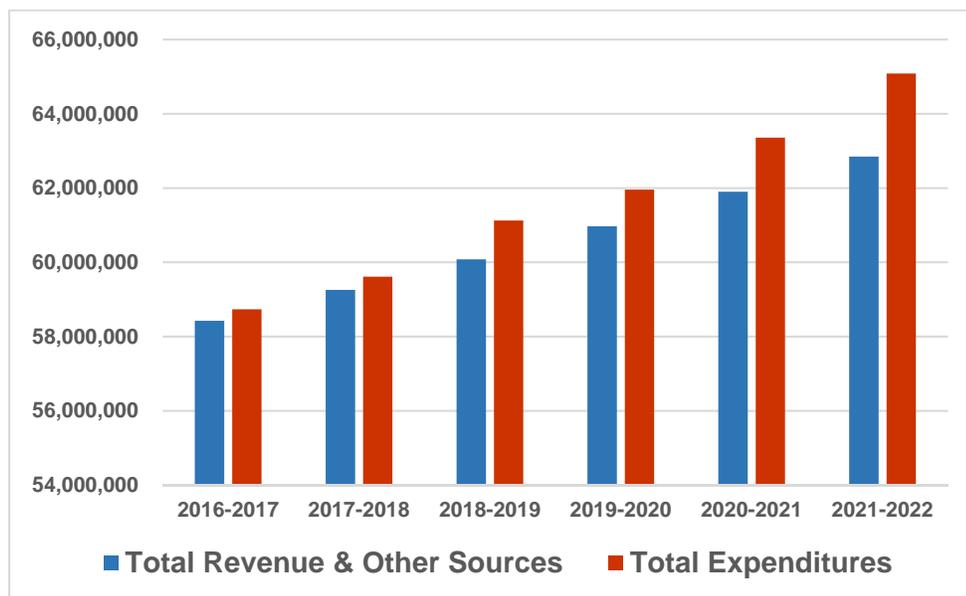
negotiated. An increase of 5% is included at that time. Contributions to external entities are generally included at annual increases of 1%. The contribution for the Juvenile Detention Center is included at the proposed budgeted level for FY18 with 3% increases thereafter. The contribution for the Central 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 Budget	2017-2018 Forecast	2018-2019 Forecast	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
Revenue:						
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	-	-	-	-	-	-
Total Revenue & Other Sources	58,423,354	59,257,839	60,080,330	60,971,232	61,900,127	62,845,647
Expenditures						
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
Total Expenditures	58,734,354	59,612,704	61,124,072	61,954,185	63,355,910	65,084,097
Budgeted Use of Fund Balance	(311,000)	-	-	-	-	-
Difference*	-	(354,865)	(1,043,742)	(982,953)	(1,455,783)	(2,238,450)
One cent of real estate taxes equals	372,183	376,854	380,623	384,429	388,273	392,156
Difference expressed as change in 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.

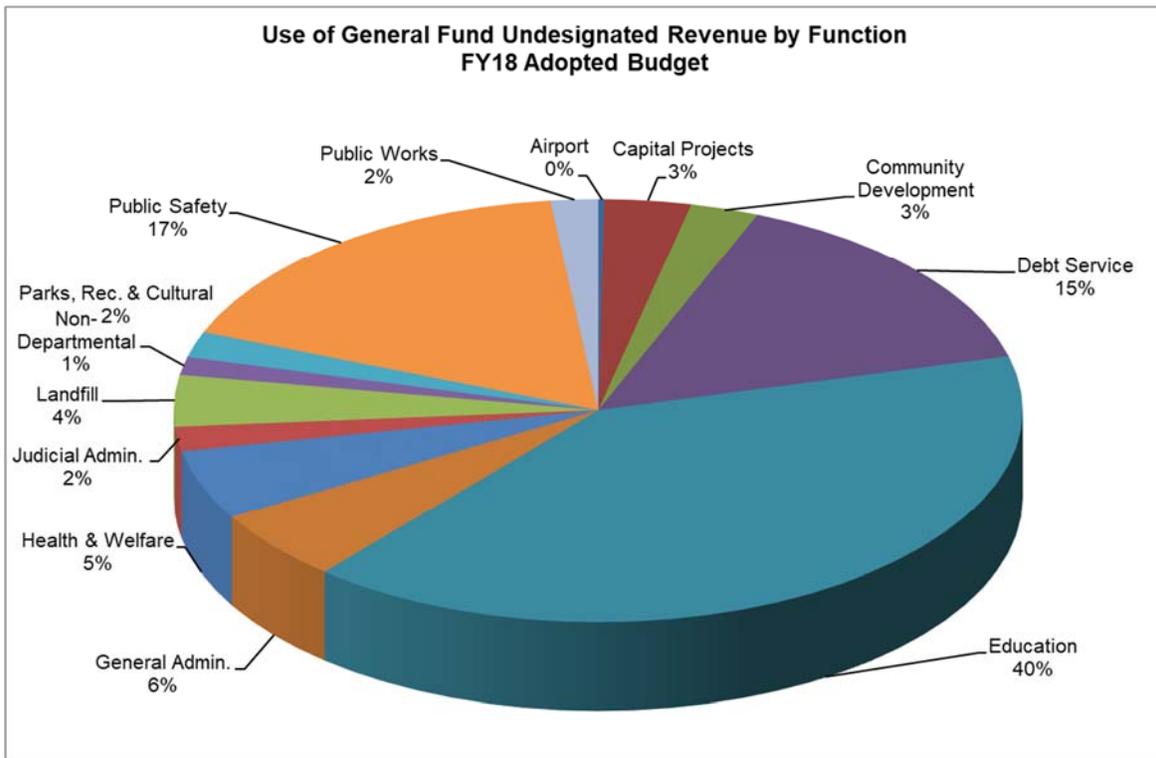
Estimates for General Fund revenues (excluding other financing sources such as transfers in, debt proceeds and the use of fund balance) for FY18 have increased by \$1,845,898. The largest increases are expected in property tax revenue (\$966,669) and other local taxes (\$536,785). For all charts in this 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 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted 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
Total General Fund Undesignated Revenue	48,587,025	49,823,505	50,872,581	52,582,769

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.

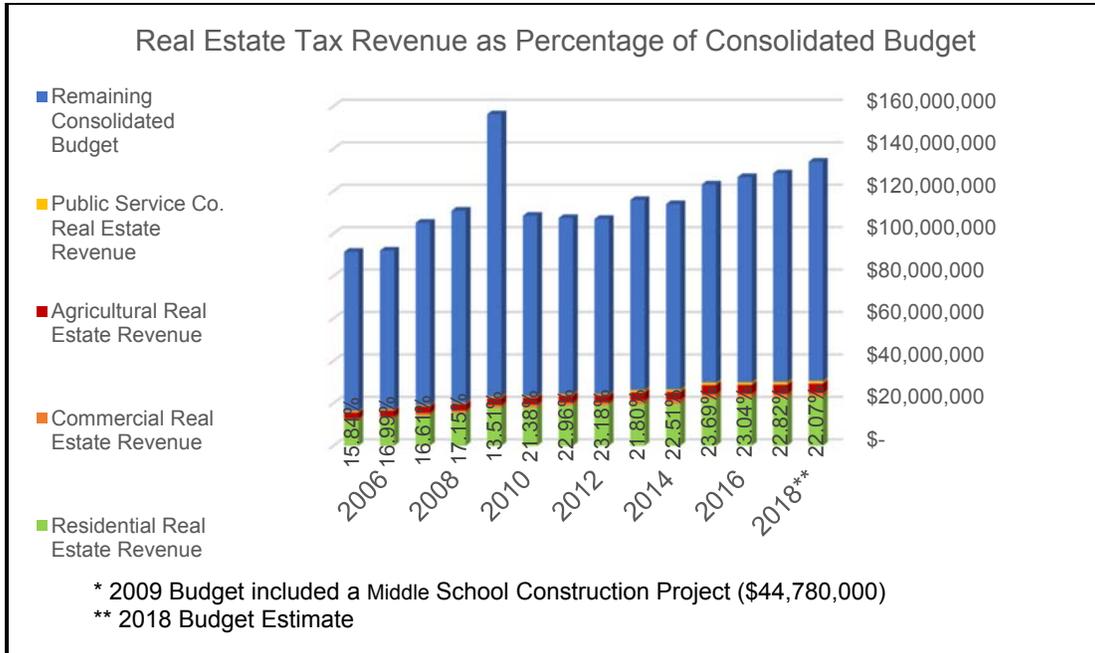


General Property Taxes

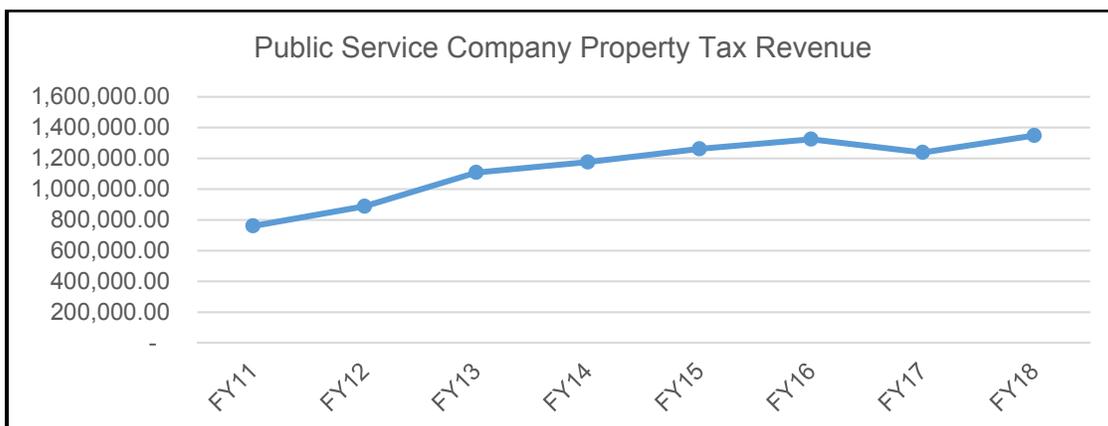
Real Estate Property Tax. (§58.1-3200 – 58.1-3389) (\$.804/\$100 value). The Code of Virginia authorizes localities to levy taxes on *real property* consisting of land as well as any buildings and improvements located thereon. The Code requires all general reassessments of real property be at 100% of 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.



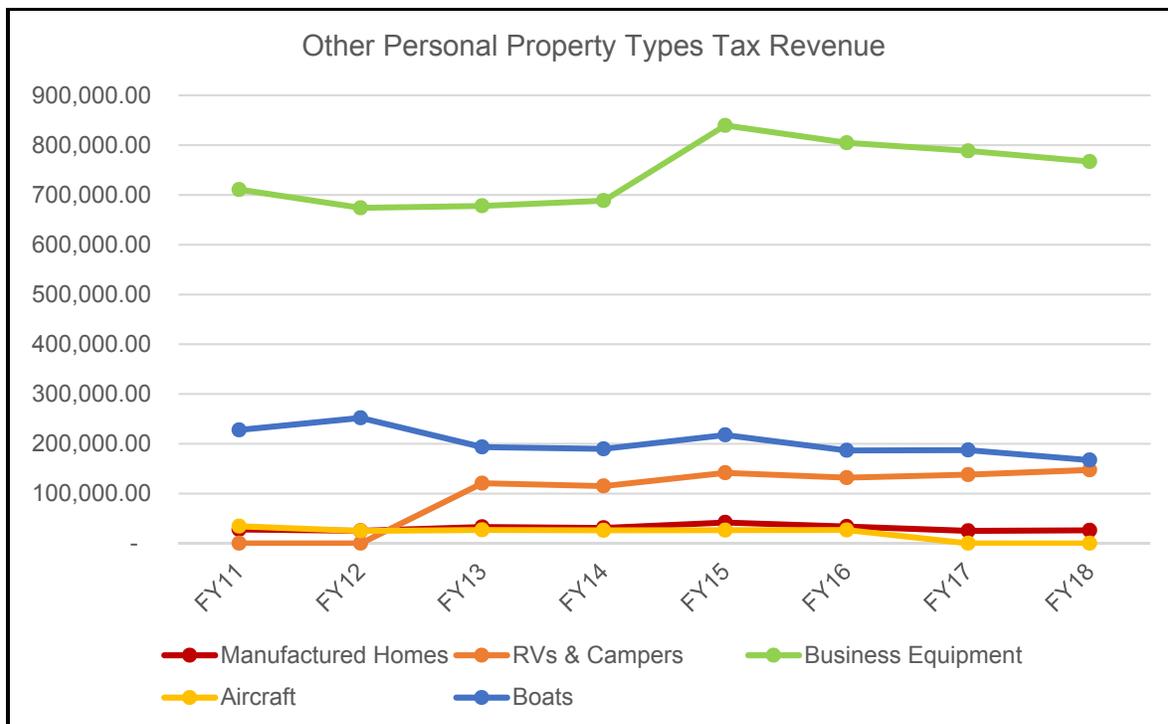
Public Service Companies Property Tax. (§58.1-2600 – 58.1-2690) (\$.804 and \$3.75/\$100 value). Public Service Companies consist of electric utilities and cooperatives, gas pipeline distribution and transmission companies, public service water companies, telephone companies, and railroads. The real 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.



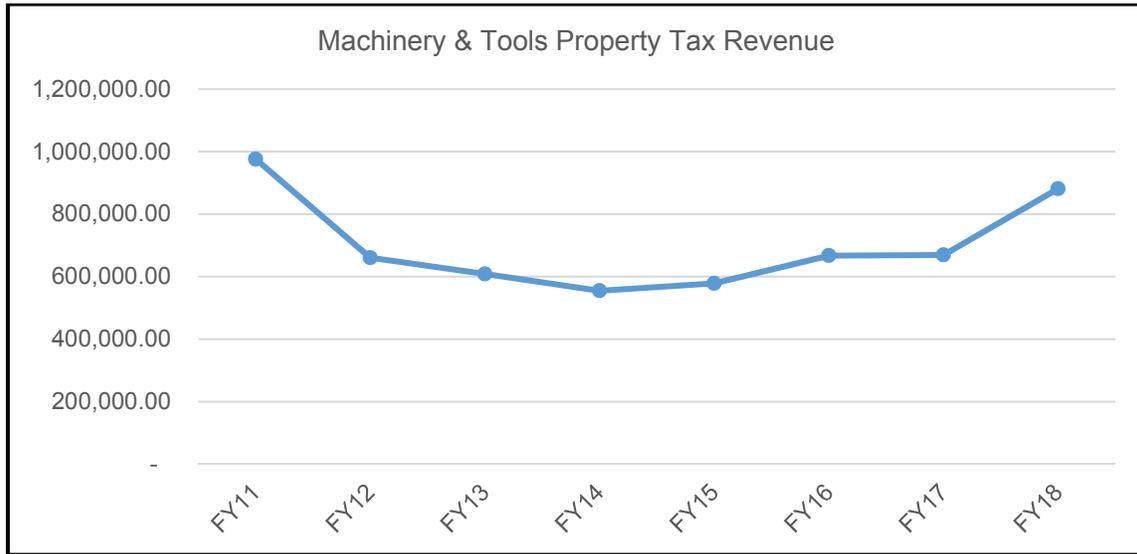
Personal Property Tax. (§58.1-3500 – 58.1-3521) (\$3.75/\$100 value). The general personal property tax is the second largest producer of tax revenue for the County. The tax is levied on tangible personal property, primarily vehicles, which are valued based on published market guides (most often National 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:

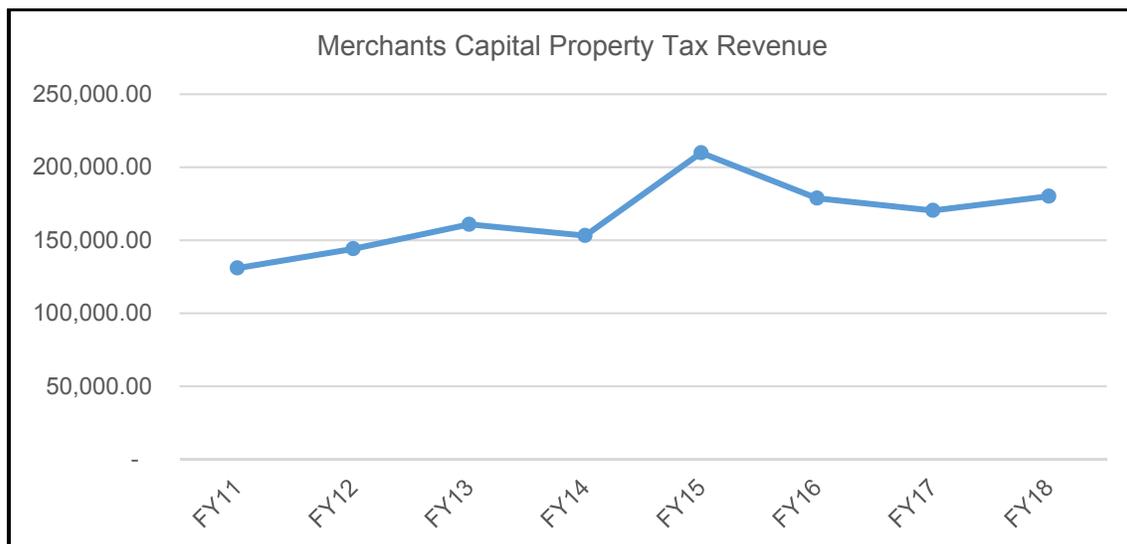
- **Manufactured Homes Property Tax - (\$.804/\$100).** In Orange County, manufactured homes are taxed at the same rate as real property and are estimated to generate \$26,098 in tax revenue for FY18.
- **Business Equipment Property Tax - (\$2.20/\$100).** This tax classification is expected to generate \$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.

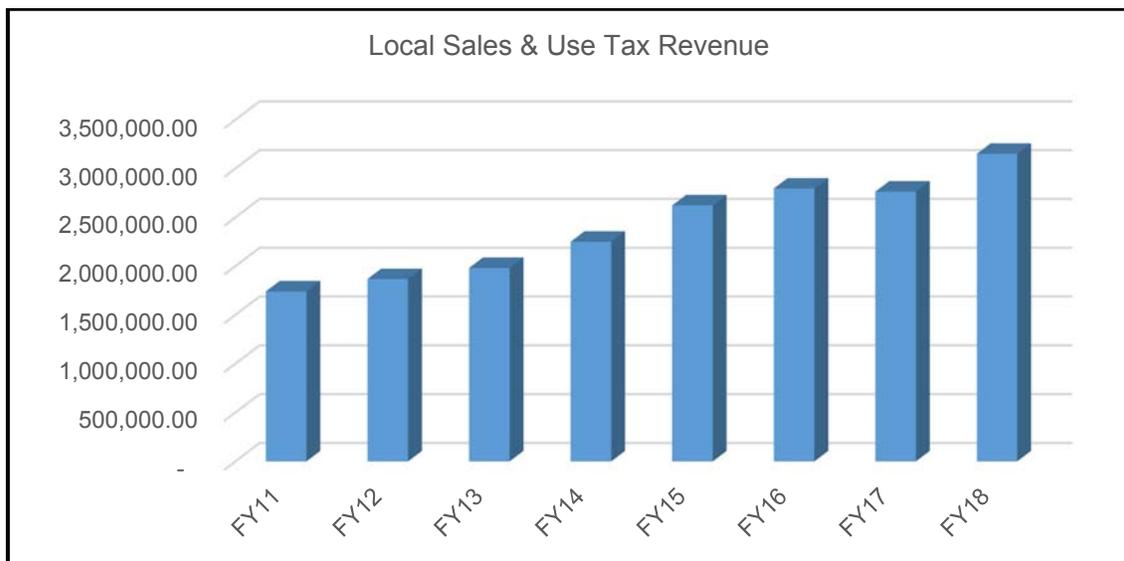


Merchants Capital Property Tax - (§58.1-3509 & 3510) (\$.40/\$100). Merchants' capital is defined as follows: Inventory of stock on hand; daily rental vehicles as defined in § 58.1-1735; and all other taxable personal property of any kind whatsoever, except money on hand and on deposit and except tangible 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 31st 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.

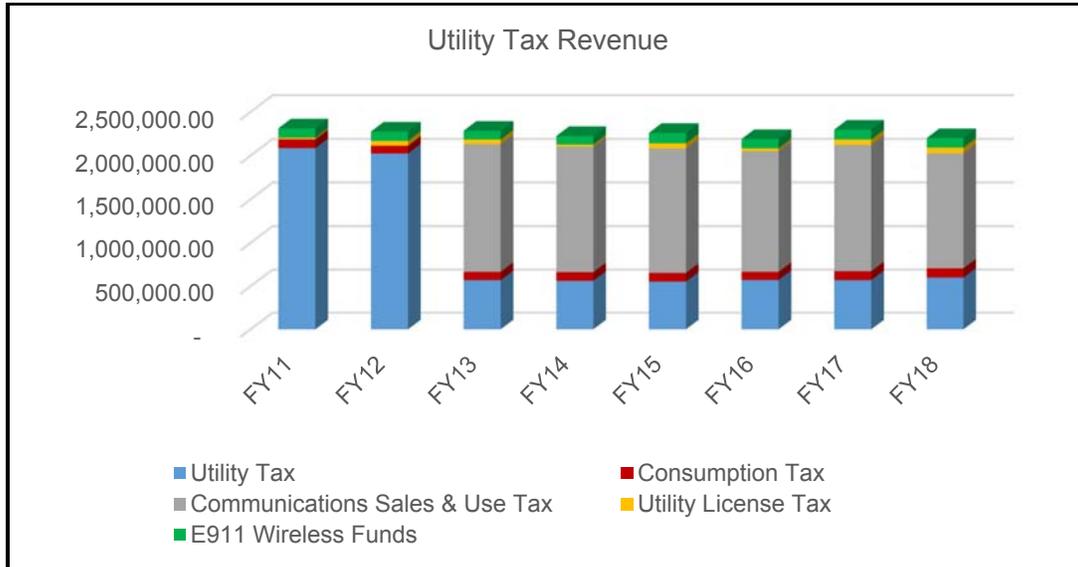


Consumers Utility tax - (§58.1-3814). Orange County levies this tax at the maximum allowed by Code, 20% on first \$15 per month on residential electricity. There is no statutory limit on commercial and industrial users and Orange County's current rates are 20% on the first \$75 per month on commercial 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.

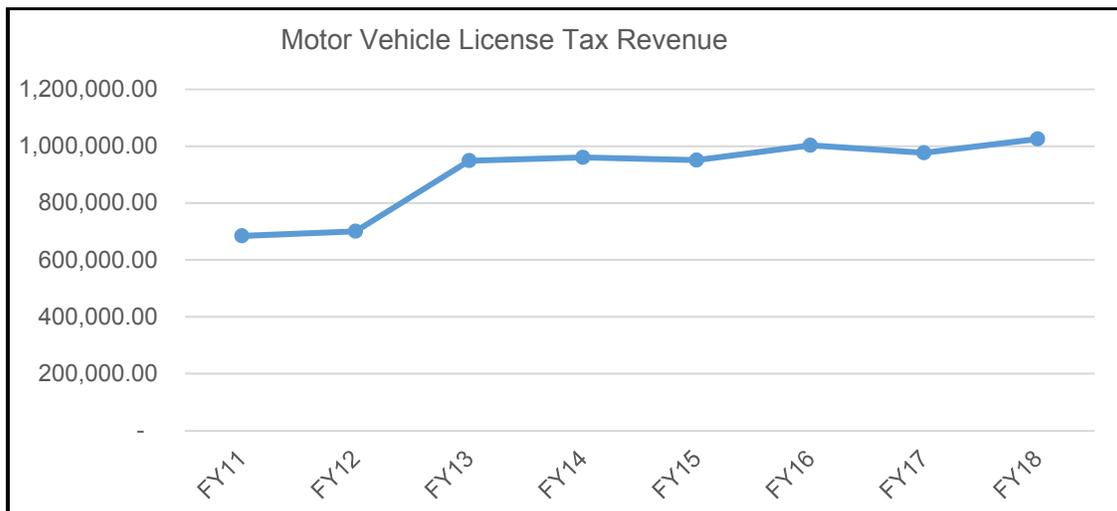
Consumers Utility Consumption Tax - (§58.1-2900). Effective January 1, 2001, a tax on consumers of electricity in the Commonwealth replaced the Utility License Tax on electricity (§58.1-3731). The new tax is based on tiers of kilowatt hours delivered by the incumbent distribution utility and used per 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.

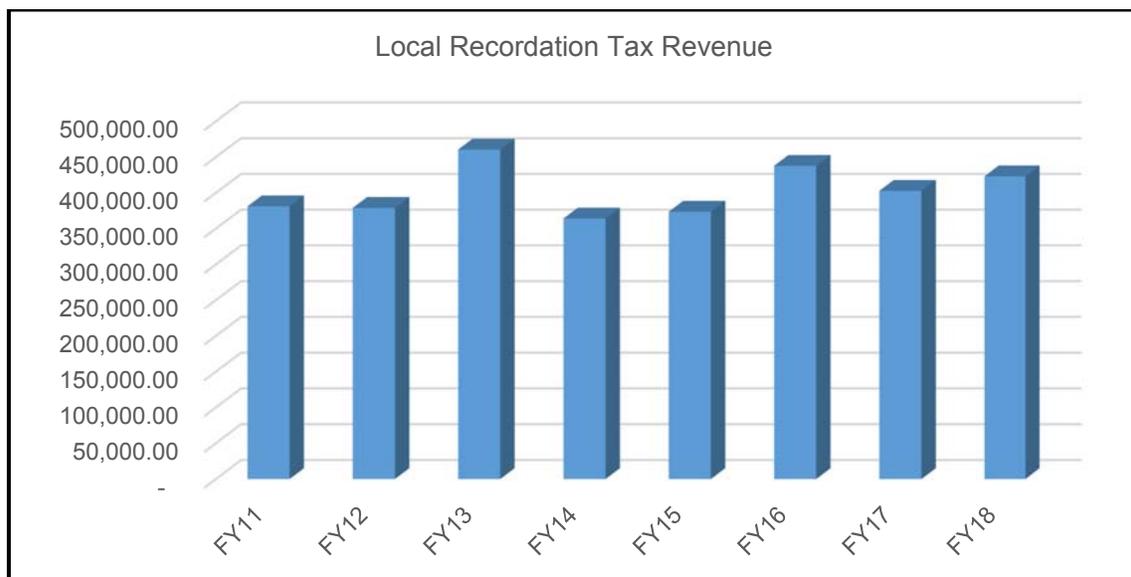


Motor vehicle license tax - (\$46.2-752). Orange County levies this tax at \$35.00 per year for cars and trucks (increase of \$10.00); \$21.00 per year for motorcycles (increase of \$6.00). The maximum rates currently allowed by Code are \$40.75 for cars and trucks and \$28.75 for motorcycles. The Orange 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.



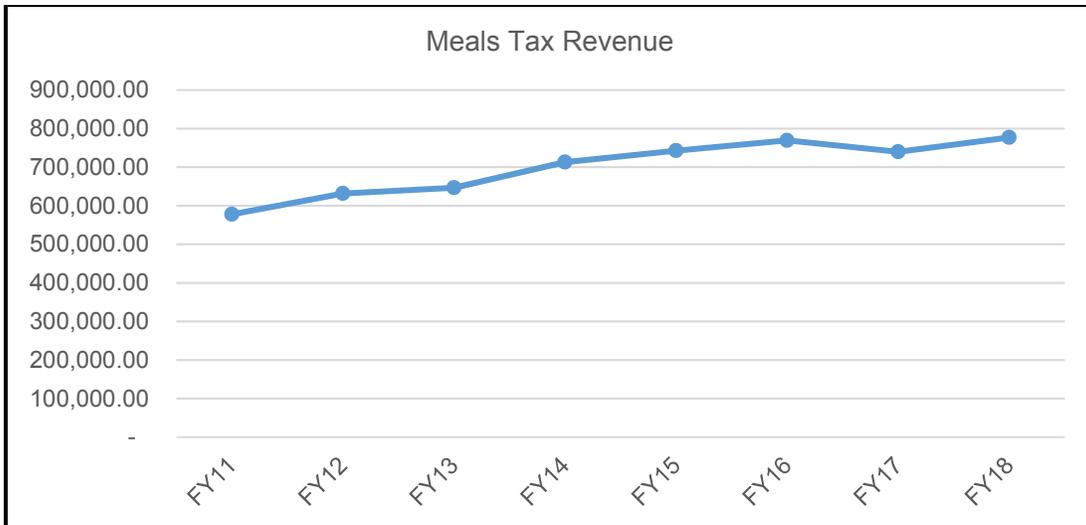
Bank Franchise Tax - (§58.1 - 1210). The Bank Franchise Tax is levied in Orange County at the maximum allowed by code at \$0.80 on each \$100 of net capital (see §58.1-1205 for definition). The Bank Franchise Tax generates approximately \$65,000 per year and represents revenue that would otherwise be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



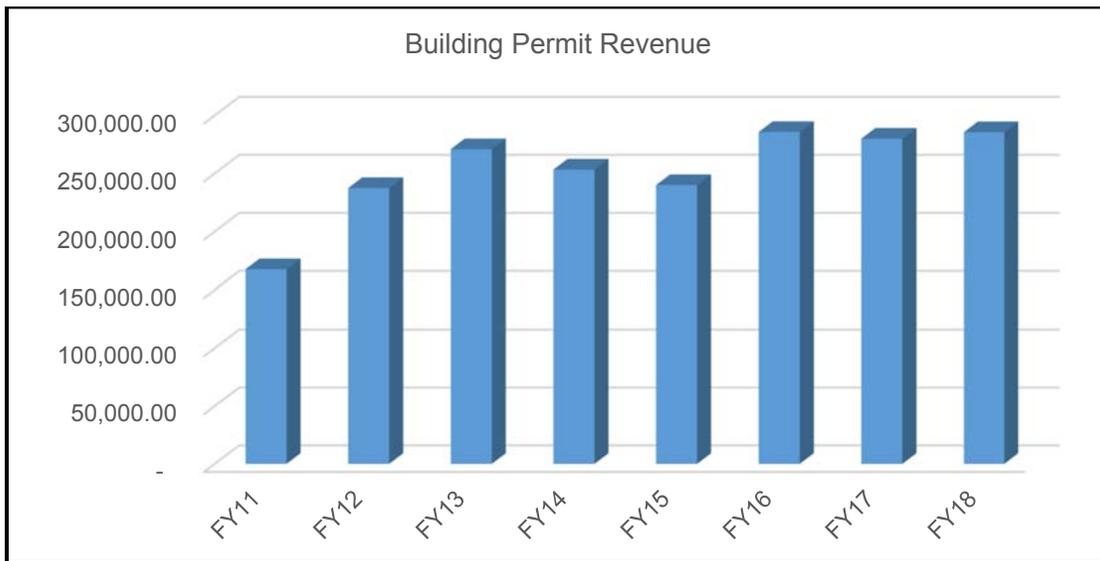
Transient Occupancy Tax - (§58.1-3819). In Orange County, the Transient Occupancy Tax is currently in place at 2% of the charge for the occupancy of any room or space for rent. These include hotels, motels, houses, campgrounds, and weekly rentals. Potential exists to generate an additional \$48,195 (based 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.

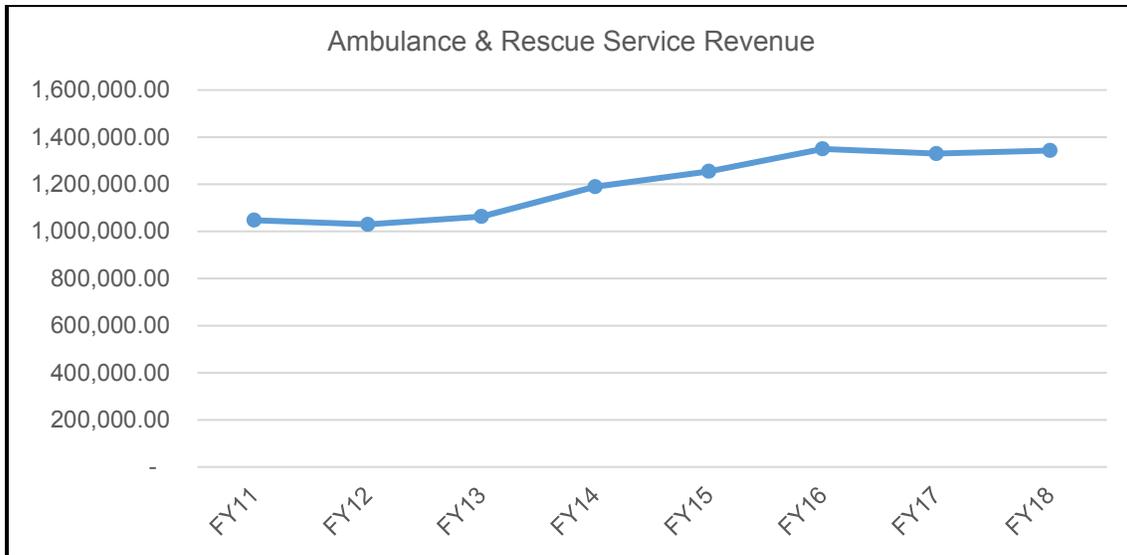


Other Local Revenue

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

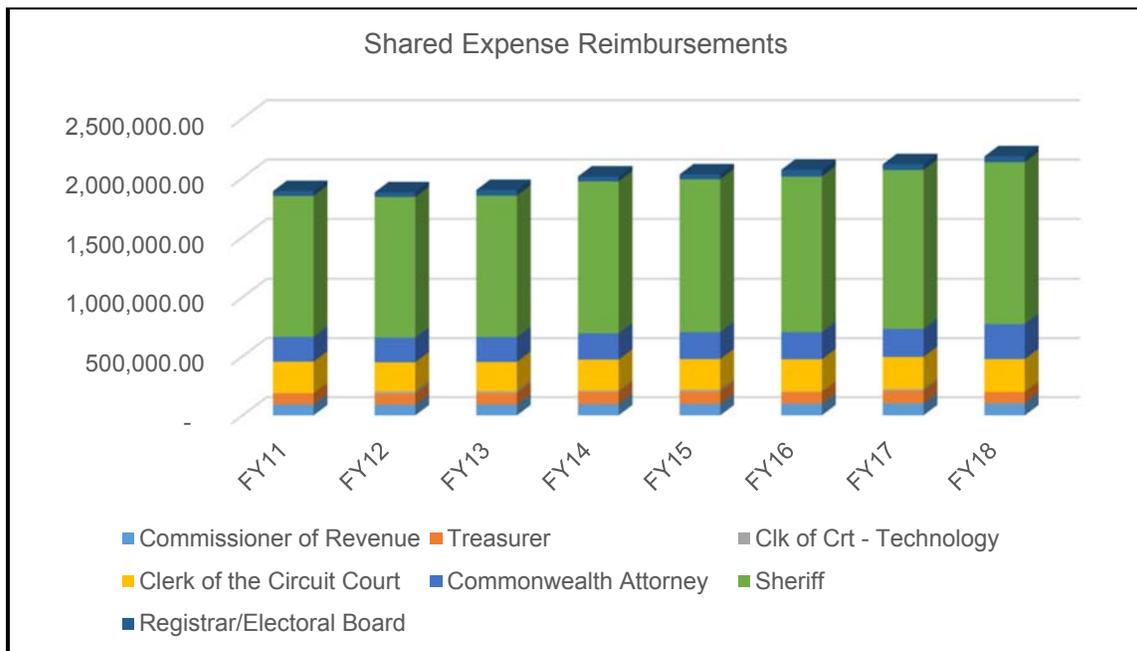
Communications Sales and Use Tax - This tax became effective January 1, 2007 and is applied to all telephone, gas, cable, satellite, voice over internet (VoIP) and electric service recipients residing within the County. It replaced the Consumer Utility Tax on telephones, E-911 Service Tax, Mobile Communications 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

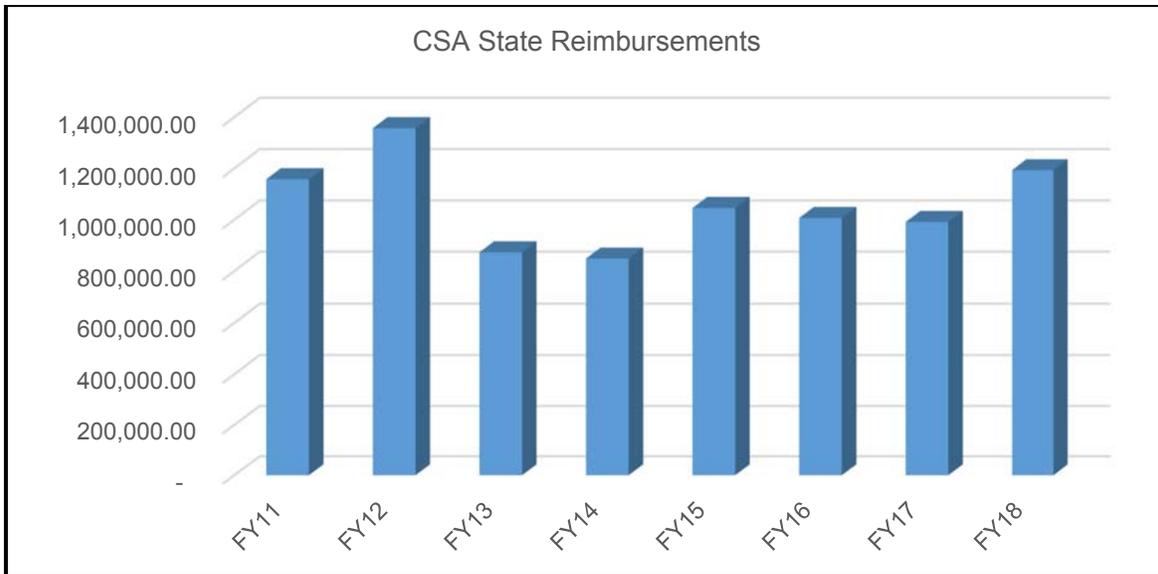
toward the total cost of office operations for Constitutional Officers, and to assist those officers and their staff through automation, training and other means, to improve efficiencies and to enhance the level of services provided to the citizens of Virginia.

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

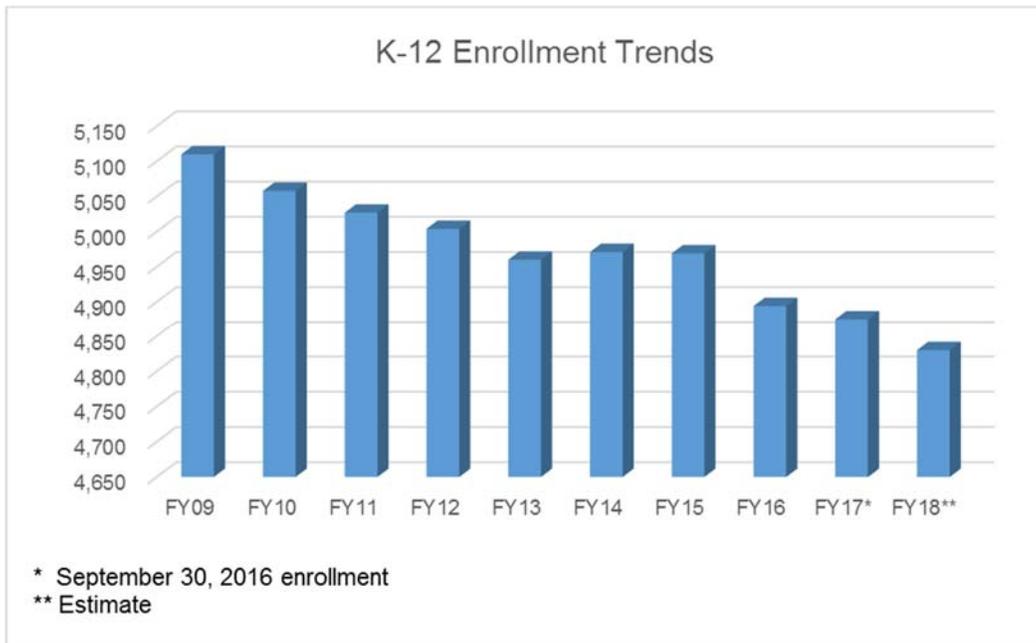
State Revenues - State revenues are anticipated to provide a total of \$5,515,728 in sales tax funding and \$22,194,866 in other state aid for Orange County Public Schools in FY18. The School Board's budget for FY18 reflects an increase of \$634,209 or 2.34% in state funding.

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.

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

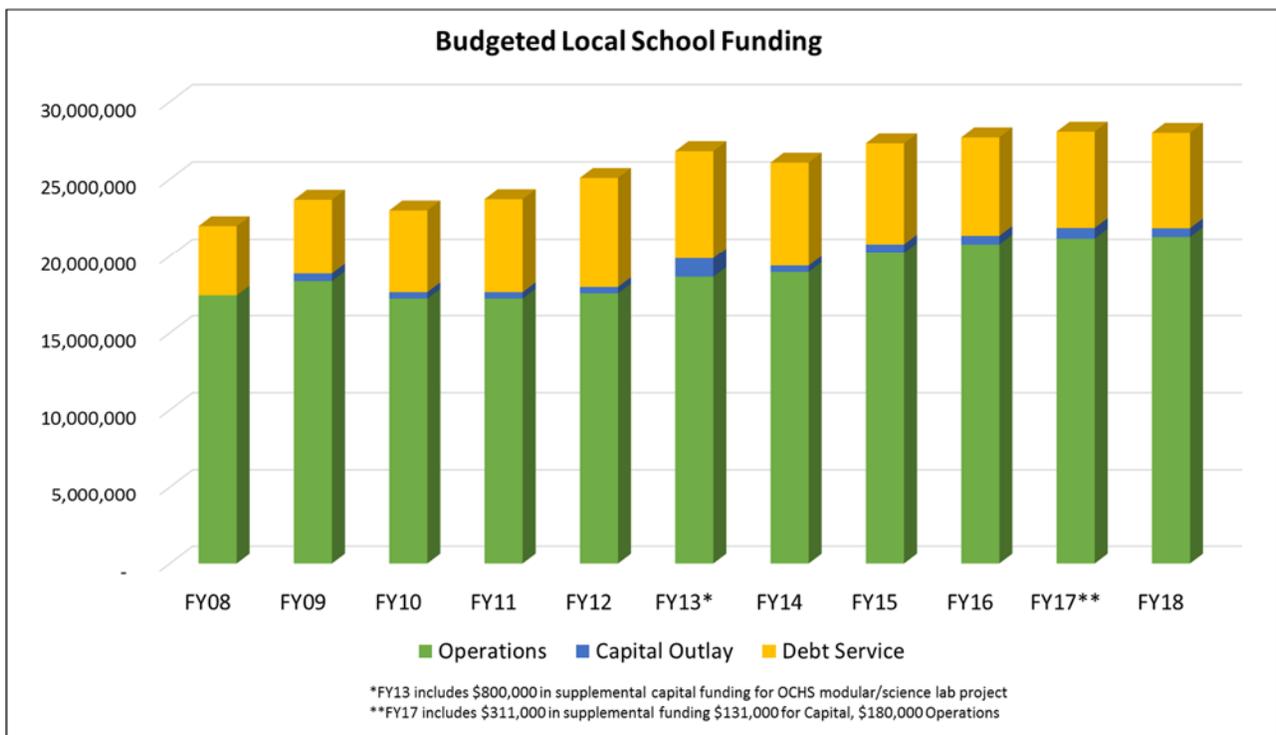
State Categorical Funds – This funding stream is offered as an offset to specific services provided by the local school district. Funds are provided in direct relation to the cost and level of service provided. These include funding for career and technical education, special education, alternative education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

	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget	Increase (Decrease)	Percent Change Adopted to Adopted
General property taxes:						
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%
Total general property taxes	39,724,466	40,315,480	40,119,568	41,086,237	966,669	2%
Other local taxes:						
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%
Total other local taxes	5,514,797	5,825,579	5,735,695	6,272,480	536,785	9%
Permits, fees, and licenses:						
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

	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget	Increase (Decrease)	Percent Change Adopted to Adopted
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%
Total permits, fees, and licenses	294,693	344,196	334,538	341,228	6,690	2%
Fines and forfeitures:						
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%
Total fines & forfeitures	187,244	219,116	162,500	165,750	3,250	2%
Revenue from use of money & property:						
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%
Total revenue from use of money & property	120,923	203,567	122,395	125,995	3,600	3%
Charges for services:						
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%

GENERAL FUND REVENUE ESTIMATES	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget	Increase (Decrease)	Percent Change Adopted to Adopted
Charges for building inspection publications	921	1,080	750	758	8	1%
Total charges for services	1,846,750	1,985,804	1,948,009	1,981,319	33,310	2%
Miscellaneous revenue:						
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%
Total miscellaneous revenue	223,249	557,947	382,210	381,960	(250)	0%
Recovered costs:						
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%
Total recovered costs	1,596,671	1,602,323	1,539,744	1,495,994	(43,750)	-3%
Total revenue from local sources	49,508,793	51,054,012	50,344,659	51,850,963	1,506,304	3%
Revenue from the Commonwealth:						
Non-categorical aid:						
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%
Total non-categorical aid	4,264,409	4,227,197	4,289,573	4,159,099	(130,474)	-3%
Categorical aid:						
Shared expenses:						
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%

GENERAL FUND REVENUE ESTIMATES	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget	Increase (Decrease)	Percent Change Adopted to Adopted
Total shared expenses	2,029,464	2,068,456	2,100,756	2,181,645	80,889	4%
Other categorical aid:						
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%
Total other categorical aid	1,719,308	2,084,088	1,673,185	1,910,455	237,270	12%
Total revenue from the Commonwealth	8,013,180	8,379,741	8,063,514	8,251,199	187,685	2%

Revenue from the federal government:						
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%

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

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%

Transfers from other funds:	14,820	27,732	314,000	649,492	335,492	52%
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Total Non Revenue Receipts	14,820	27,732	314,000	649,492	335,492	52%
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Total revenue & use of other funds	57,559,564	59,484,974	58,735,723	60,917,113	2,181,390	4%
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SPECIAL REVENUE FUNDS REVENUE ESTIMATES	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget	Increase (Decrease)	Percent Change Adopted to Adopted
Law Library						
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%
Total Law Library	17,167	15,899	15,531	15,531	0	0%
Forfeited Assets						
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%
Total Law Library	4,737	15,390	-	-	-	0%
Virginia Public Assistance						
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%
Total Virginia Public Assistance	3,051,468	3,264,038	3,224,142	3,693,906	469,764	13%
Total Special Revenue Funds	3,073,372	3,295,327	3,239,673	3,709,437	469,764	0

COUNTY CAPITAL PROJECTS FUNDS REVENUE ESTIMATES	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget	Increase (Decrease)	Percent Change Adopted to Adopted
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%
Total County Capital Projects Fund	2,296,815	3,811,497	2,889,291	2,989,346	100,055	3%

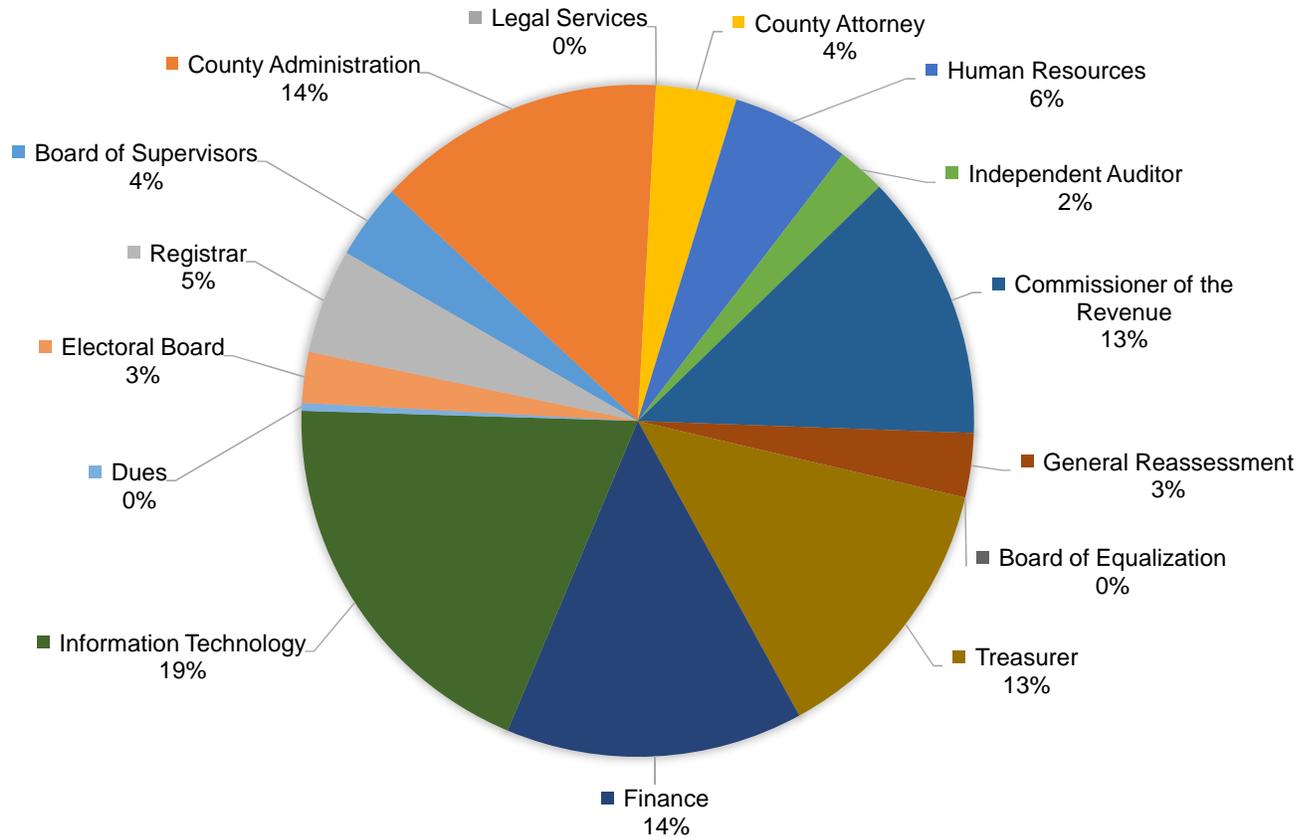
**DEBT SERVICE FUND
REVENUE ESTIMATES**

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

PROPRIETARY FUNDS REVENUE ESTIMATES	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget	Increase (Decrease)	Percent Change Adopted to Adopted
Airport						
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)
Total Airport	835,624	436,643	1,193,206	1,215,602	22,396	0
Landfill						
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	-	-
Total Landfill	2,670,547	2,418,120	2,379,398	2,680,592	301,194	0
Medical Insurance						
Insurance Contributions	7,326,354	7,267,880	7,892,683	8,149,202	256,519	0
Total Medical Insurance	7,326,354	7,267,880	7,892,683	8,149,202	256,519	0

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%
Totals	2,774,182	2,944,003	3,286,165	3,228,531	-1.79%



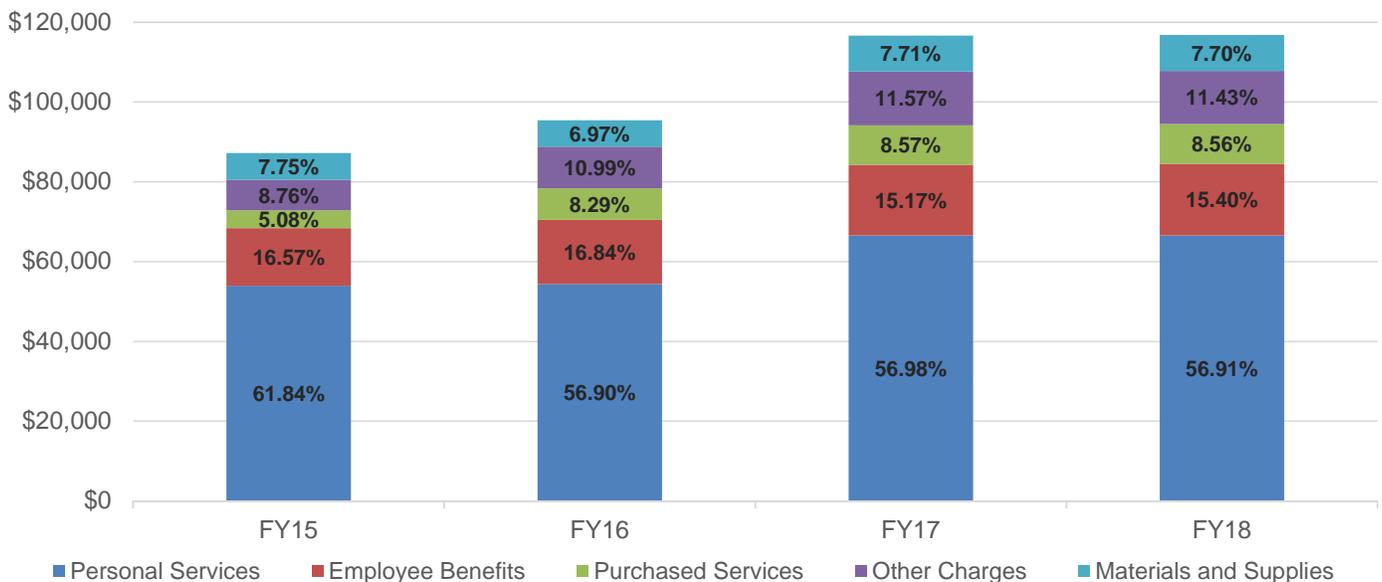
The Board of Supervisors is the main legislative body of the County of Orange and is comprised of five (5) members who are elected by the voters of Orange County. The members serve four-year staggered terms, with each member representing a specific election district. The Board elects a Chairman and Vice 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
Total	87,228	95,517	116,712	116,867

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
Total	87,228	95,517	116,712	116,867

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

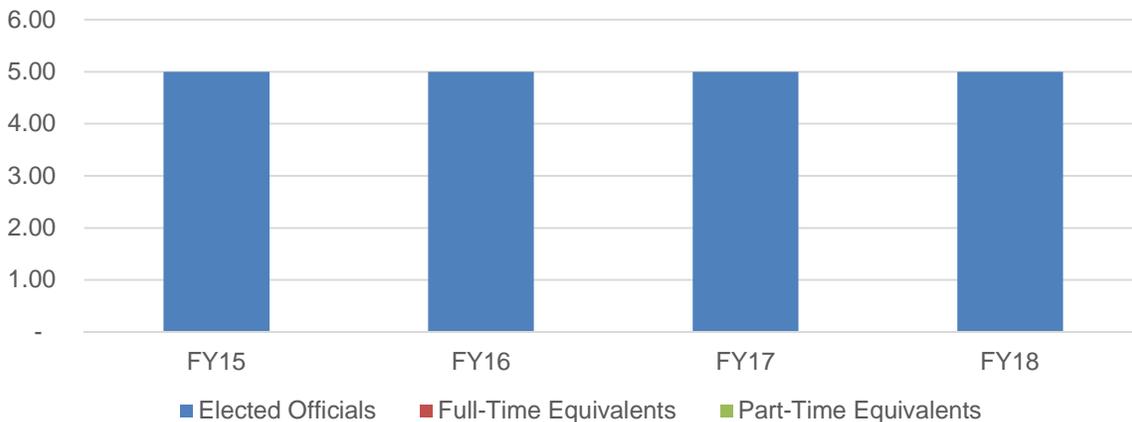
	FY15 Actuals	FY16 Actuals	FY17 Actuals*	FY18 Projection	
Average number of viewers for Board Meeting videos on YouTube	N/A	N/A	17.7	25	
Number of subscribers on YouTube Channel	N/A	N/A	4	10	
Number of citizen requests addressed with outside agencies (VDOT, etc.)	N/A	N/A	29	45	
Number of Public Hearings 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





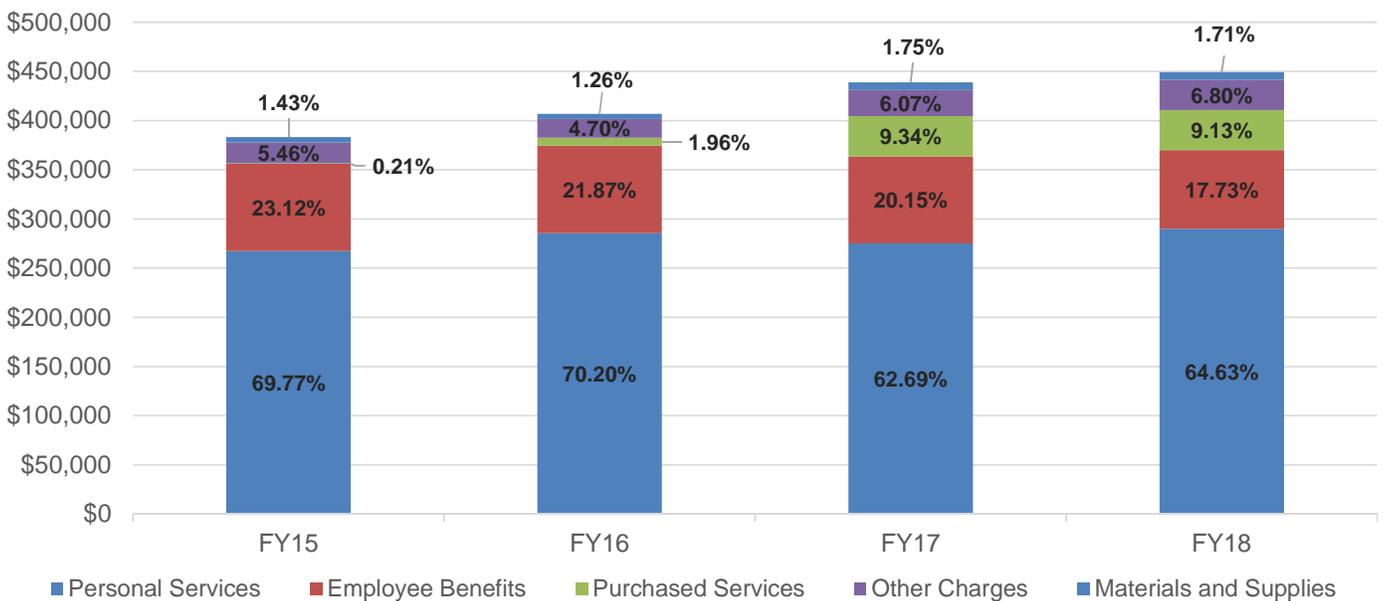
The County Administrator's Office is the highest level management office in Orange County Government. The County Administrator directs and supervises day-to-day operations of all County departments and agencies that are under the direct control of the Board of Supervisors, pursuant to local ordinances 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
Total	383,358	407,005	438,984	449,226

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
Total	383,358	407,005	438,984	449,226

EXPENDITURES BY CATEGORY AND FISCAL YEAR

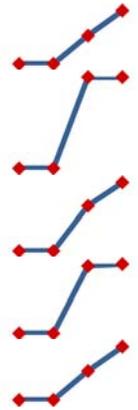


Budget Highlights

- 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

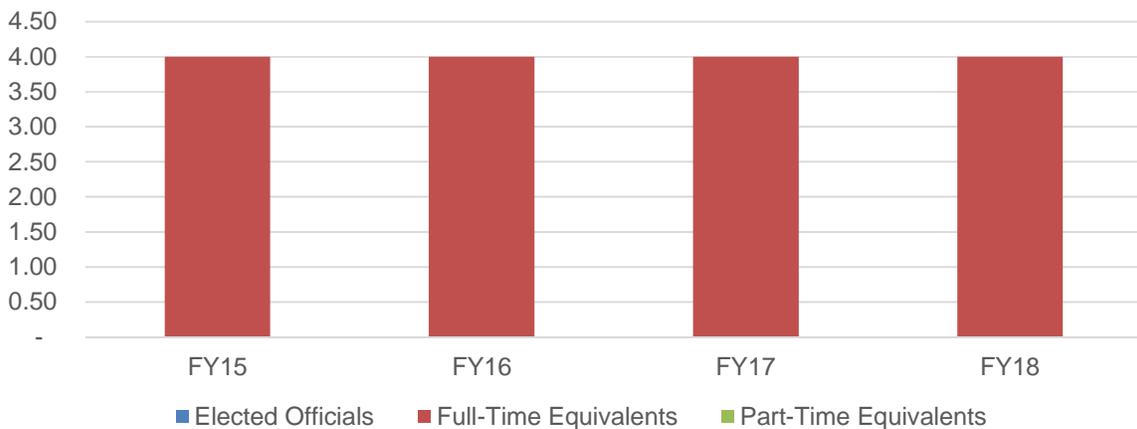


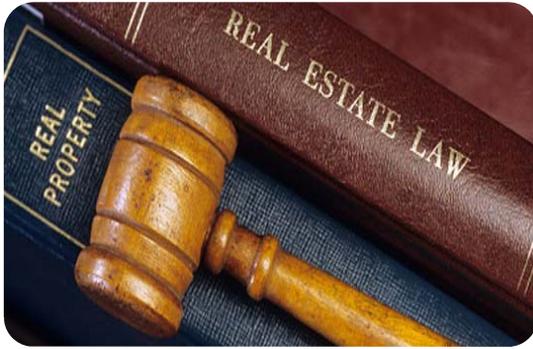
* FY17 Actuals are for July 1, 2016 - December 31, 2016.

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



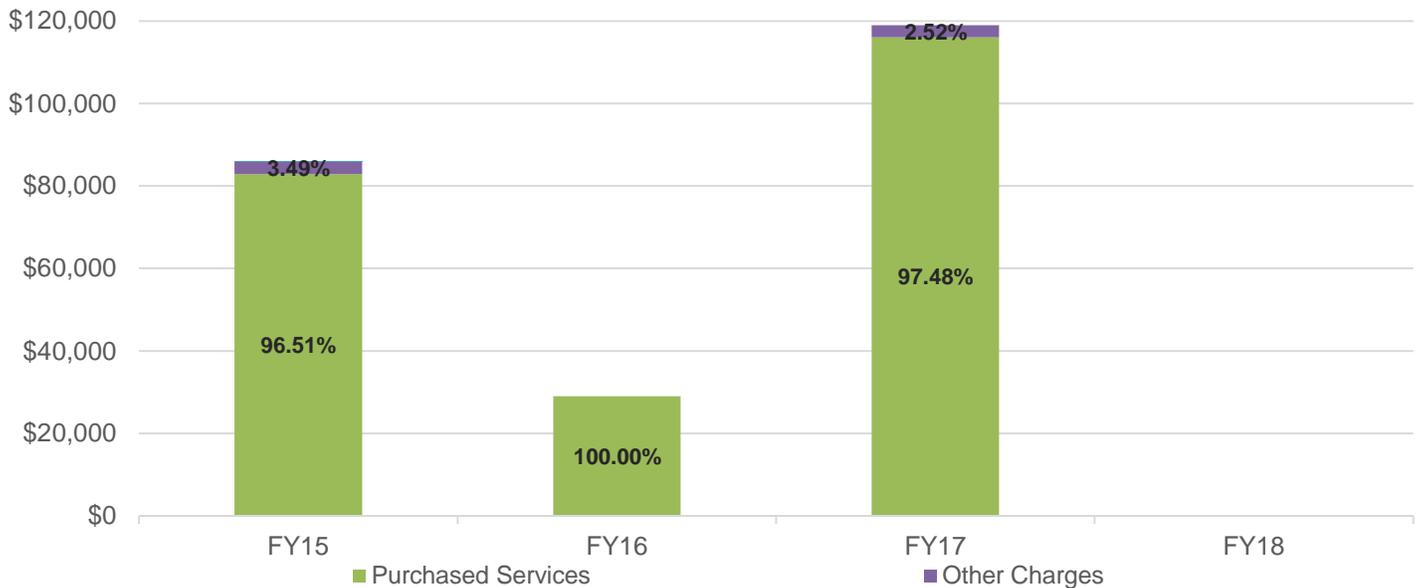


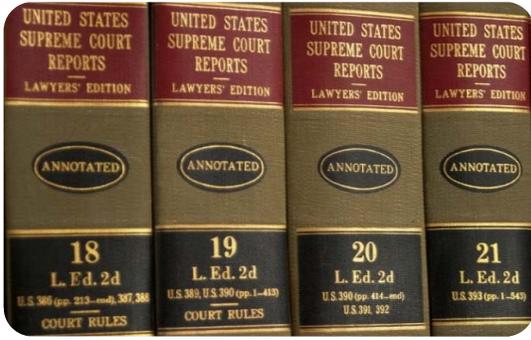
The Legal Services Department is responsible for the costs in the course of tax suit cases for property that is either redeemed or sold at public auction. The surplus from the sales of these properties goes into the Circuit Court to be held for two (2) years from the date of confirmation of the sale 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	-
Total	85,893	29,002	119,000	-

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	-
Total	85,893	29,002	119,000	-

EXPENDITURES BY CATEGORY AND FISCAL YEAR

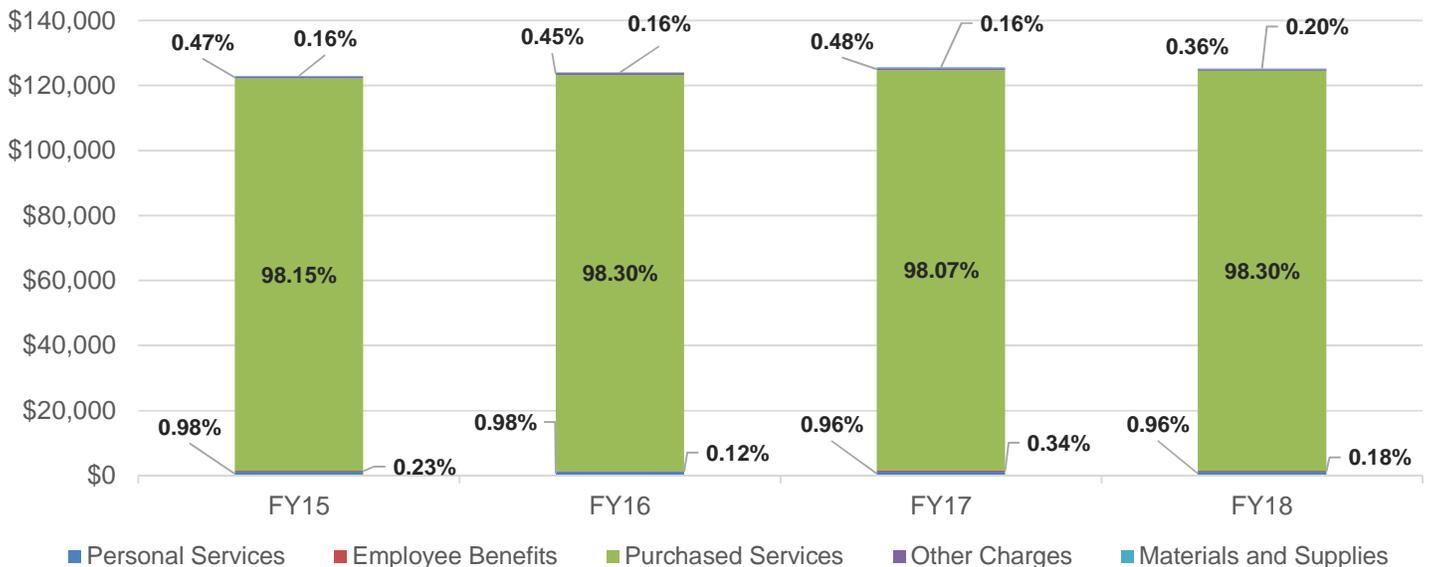




The County Attorney's Office provides legal counsel and advice in civil matters to the Board of Supervisors and other boards, agencies and officials of the County as directed by the Board. The office drafts ordinances and resolutions to implement policy decisions of the Board of Supervisors, represents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

	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget
Revenues				
Undesignated Revenues	123,007	124,017	125,578	125,276
Total	123,007	124,017	125,578	125,276
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
Total	123,007	124,017	125,578	125,276

EXPENDITURES BY CATEGORY AND FISCAL YEAR





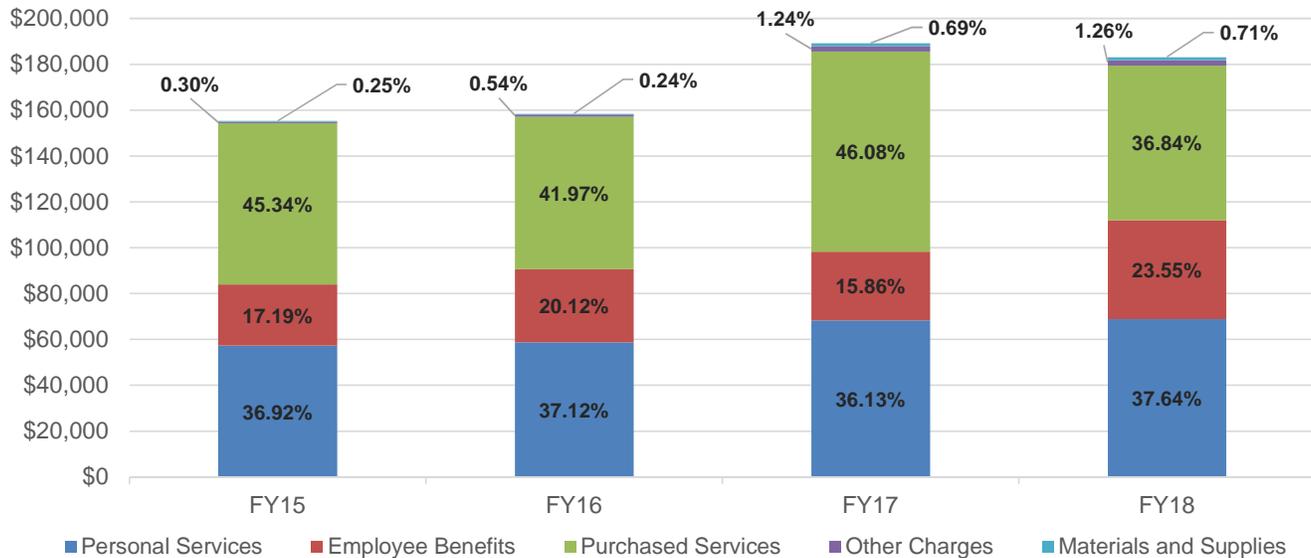
The Human Resources Department administers a comprehensive human resources program consistent with Federal, State, and local statutes, meeting the needs of the governmental employer, as well as current and potential employees. The Department is responsible for overseeing a variety of functions affecting 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
Total	155,328	158,501	189,245	183,201

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
Total	155,328	158,501	189,245	183,201

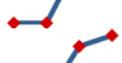
EXPENDITURES BY CATEGORY AND FISCAL YEAR



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





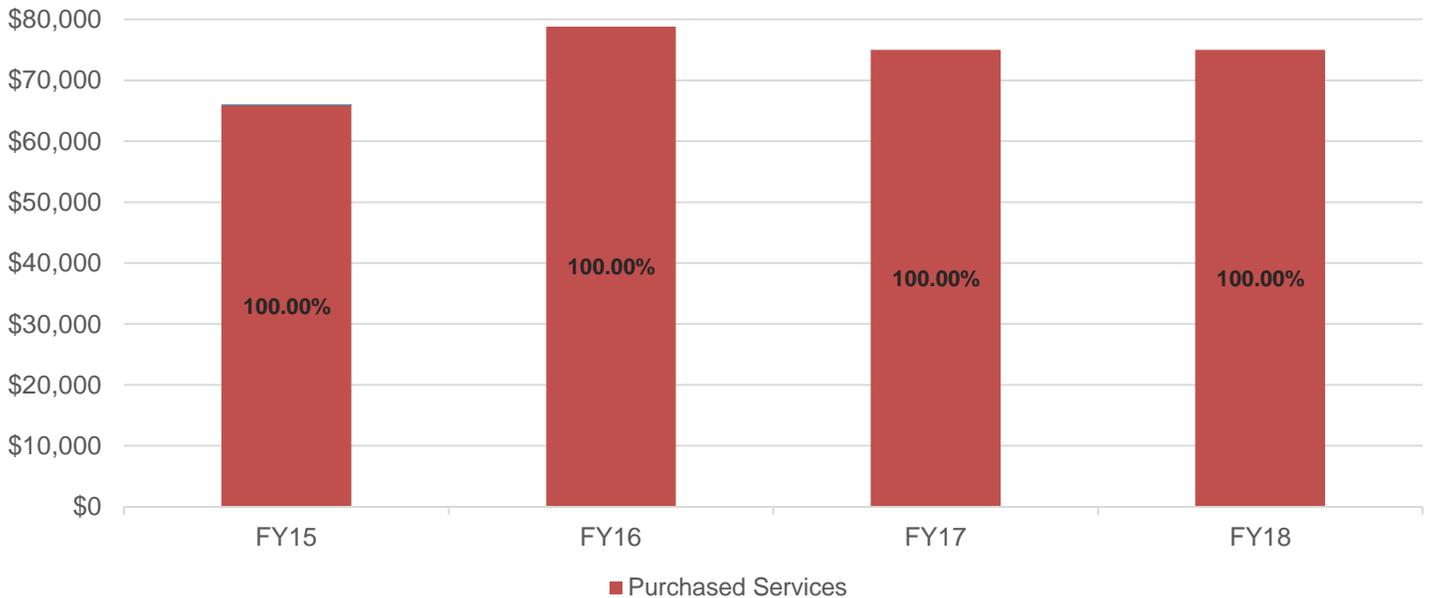
The Board of Supervisors contracts with a qualified independent certified public accountant to perform an annual financial audit in accordance with generally accepted auditing standards contained in Government Auditing Standards issued by the Comptroller General of the United States; the provision of 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
Total	65,974	78,812	75,000	75,000

Expenditures

Purchased Services	65,974	78,812	75,000	75,000
Total	65,974	78,812	75,000	75,000

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.

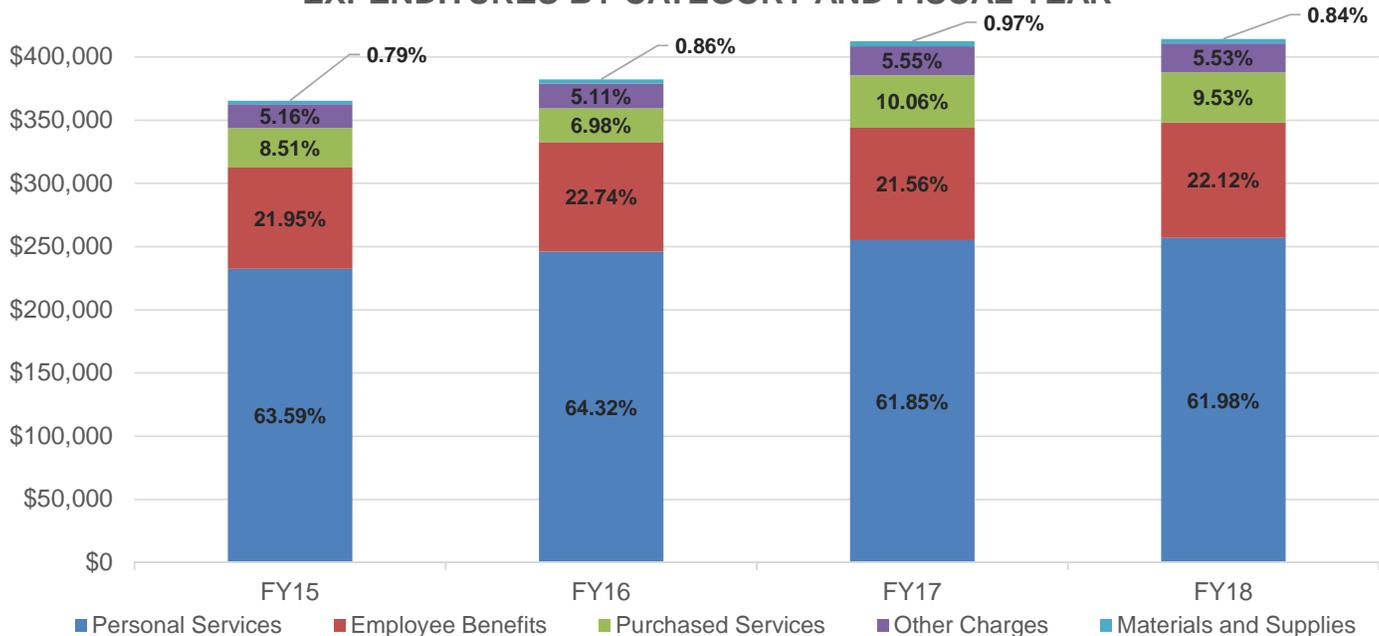
The Commissioner is also responsible for accurately assessing all personal and business property and for processing Virginia Individual Income Tax returns in Orange County.

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
Total	365,528	382,305	412,415	414,377

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
Total	365,528	382,305	412,415	414,377

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.

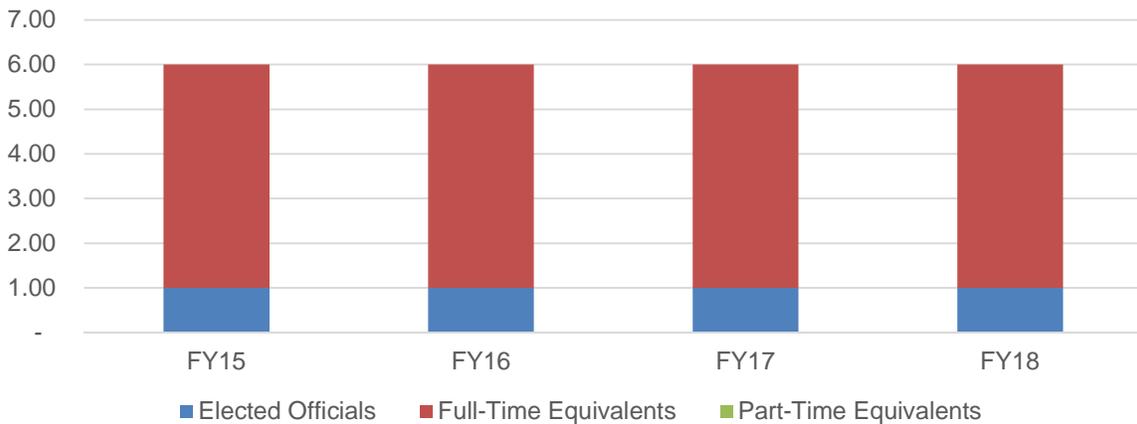
Performance Measures

	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



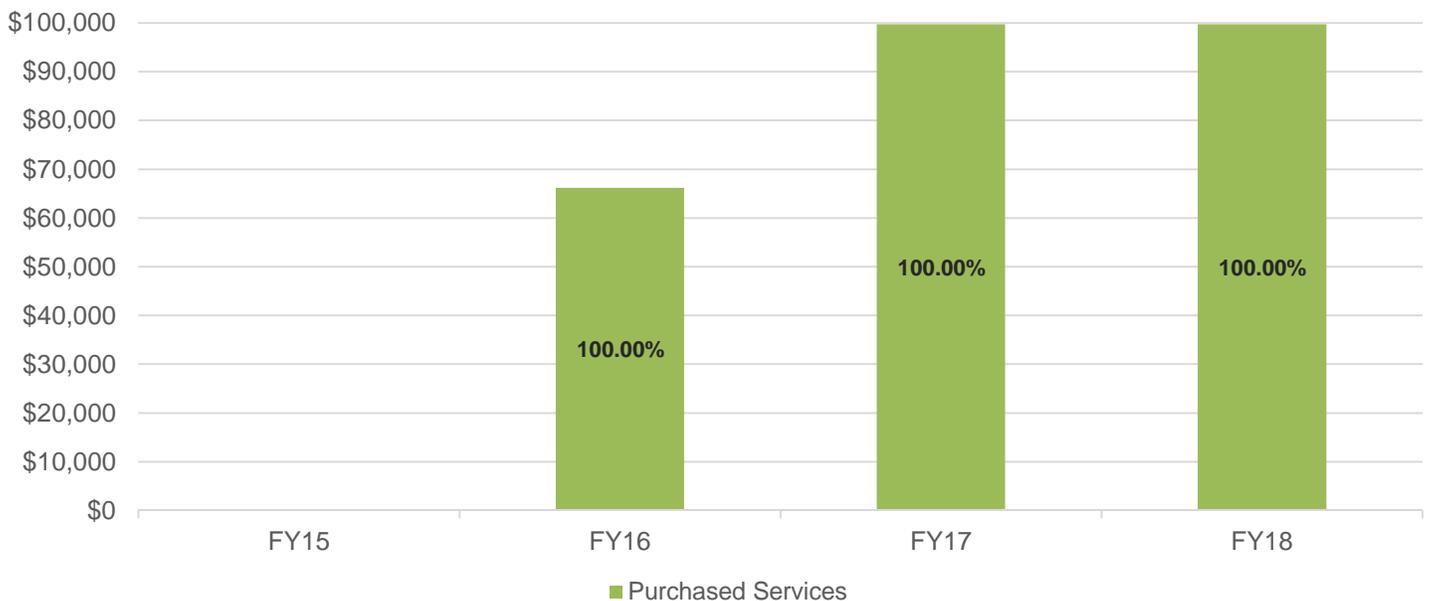


Periodic general reassessment of real property is required by Code of Virginia § 58.1-3252:§ 58.1-3252: *In counties, there shall be a general reassessment of real estate every four years. Any county that has a population of 50,000 or less may elect by majority vote of its Board of Supervisors to conduct 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
Total	-	66,191	99,720	99,720

Expenditures	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget
Purchased Services	-	66,191	99,720	99,720
Total	-	66,191	99,720	99,720

EXPENDITURES BY CATEGORY AND FISCAL YEAR



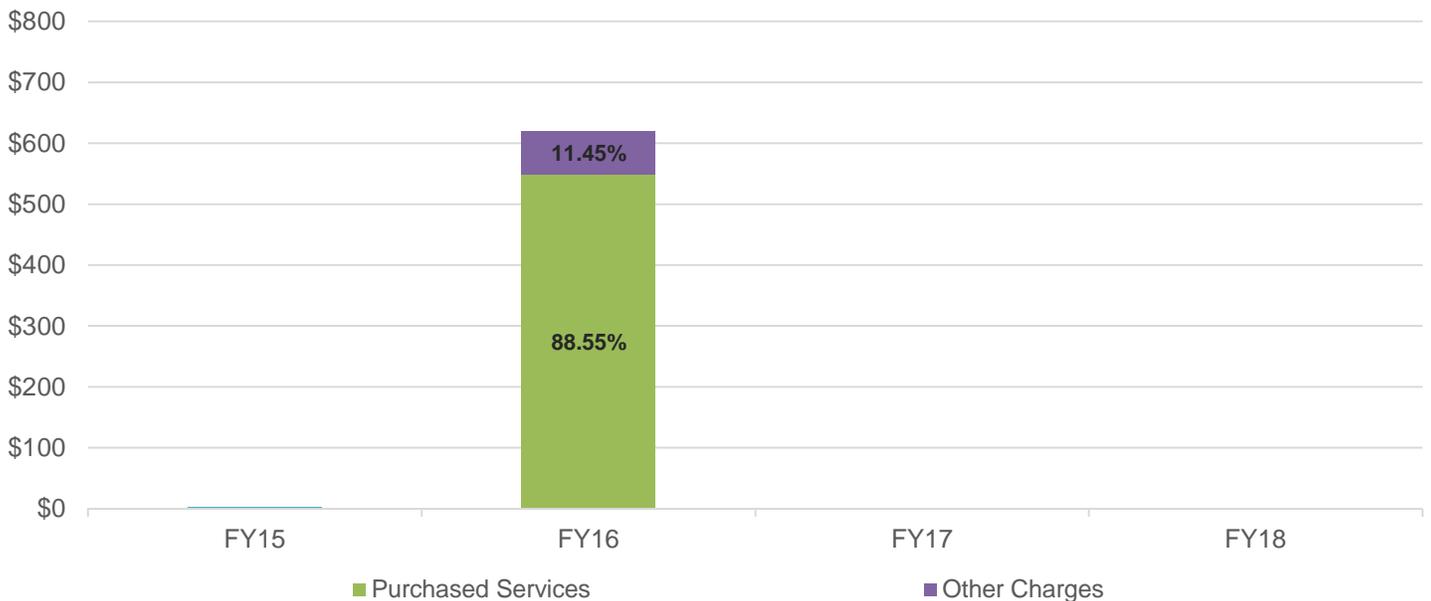


As set forth in § 58.1-3370 et seq. VA Code Ann, the Orange County Board of Supervisors shall, for the year following any year a general reassessment is conducted, create and appoint a Board of Equalization for the equalization of real estate assessments. The committee shall be composed of not less than 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 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget
Revenues				
Undesignated Revenues	-	620	-	-
Total	-	620	-	-
Expenditures				
Purchased Services	-	549	-	-
Other Charges	-	71	-	-
Total	-	620	-	-

EXPENDITURES BY CATEGORY AND FISCAL YEAR





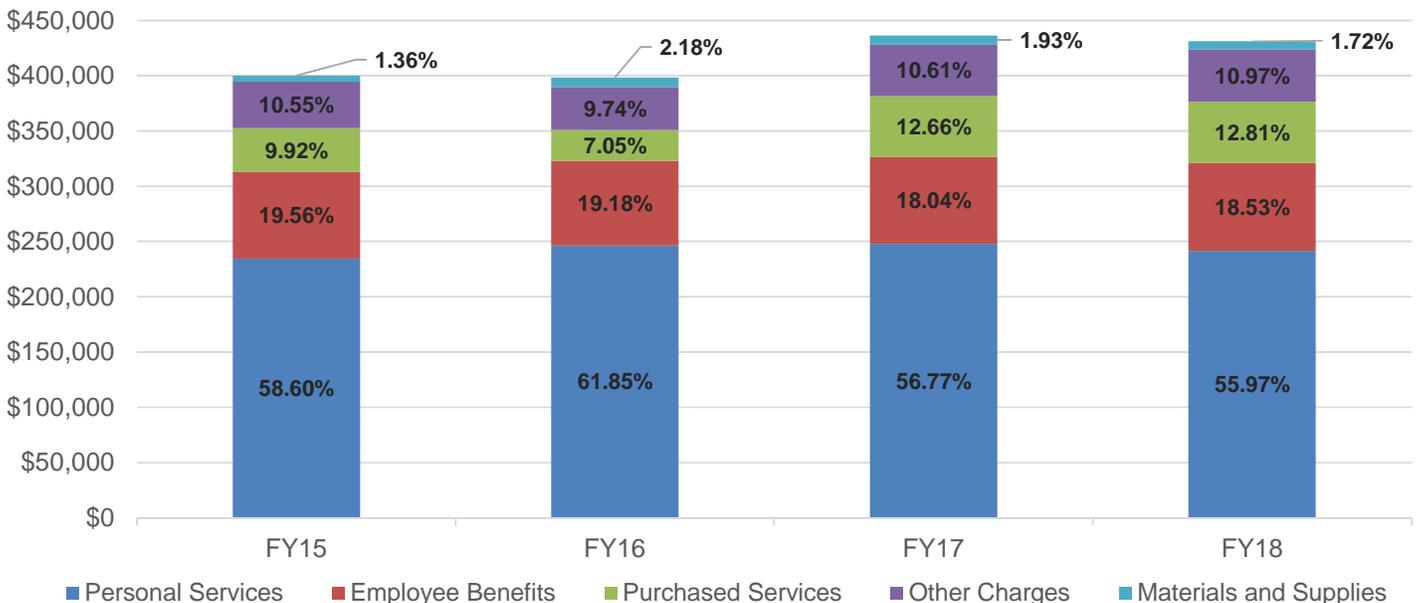
The Office of the Treasurer is a Constitutional Office of the Commonwealth of Virginia and the County of Orange. The Treasurer is locally elected every four years. The Treasurer's Office is responsible for the billing and collection of all personal and real property taxes. This office is responsible 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
Total	400,223	398,476	436,345	431,143

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
Total	400,223	398,476	436,345	431,143

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

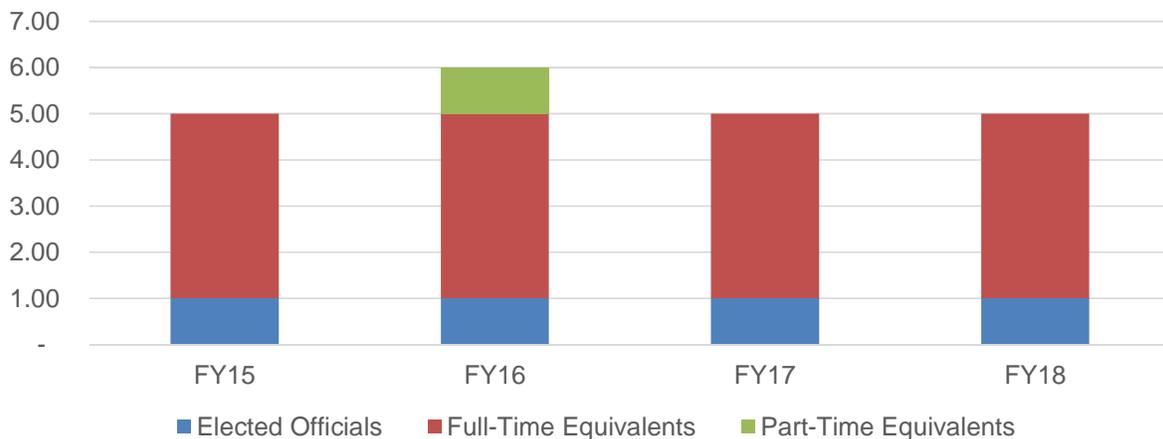
	FY15 Actuals	FY16 Actuals	FY17 Actuals*	FY18 Projection	
Collection Percentage - Real Estate	N/A	N/A	97.02%	100.00%	
Collection Percentage- Personal Property	N/A	N/A	78.00%	100.00%	
Number of bills mailed-original bills, supplements, revised and delinquent notices	N/A	N/A	48,403	80,000	
Number of collections 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





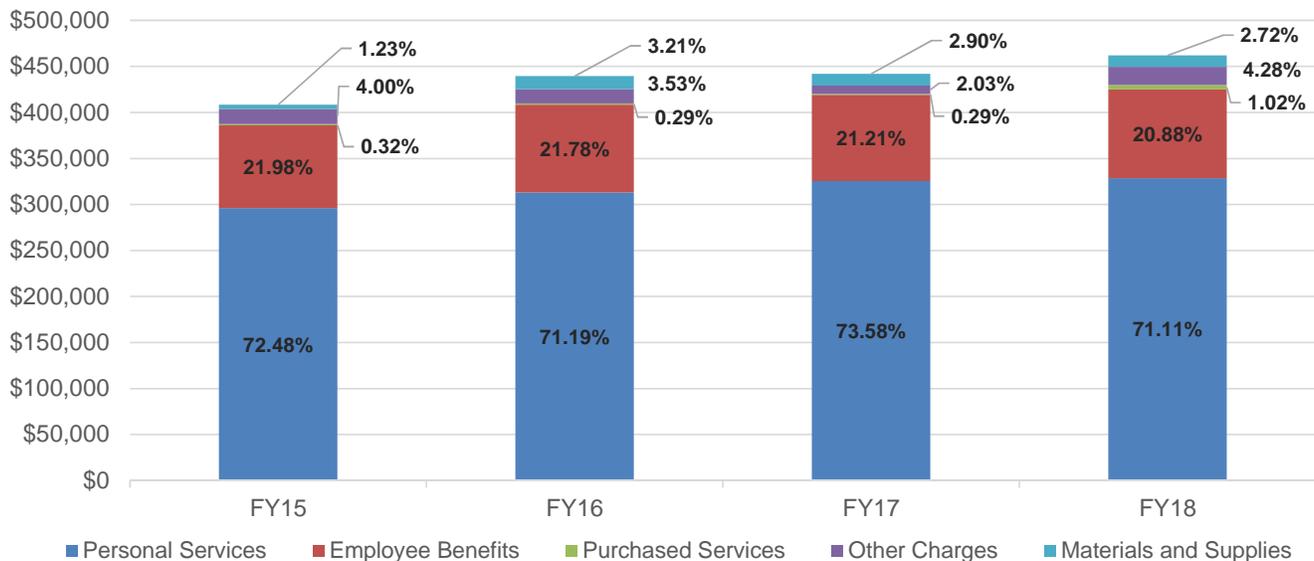
The Finance Department is responsible for financial compliance and reporting, including coordination of the annual audit for the County. Specifically, this includes processing payroll, procurement, accounts payable, debt management, quarterly financial reports to the Board of Supervisors, grant accounting, 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
Total	408,384	439,257	441,953	461,868

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
Total	408,384	439,257	441,953	461,868

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

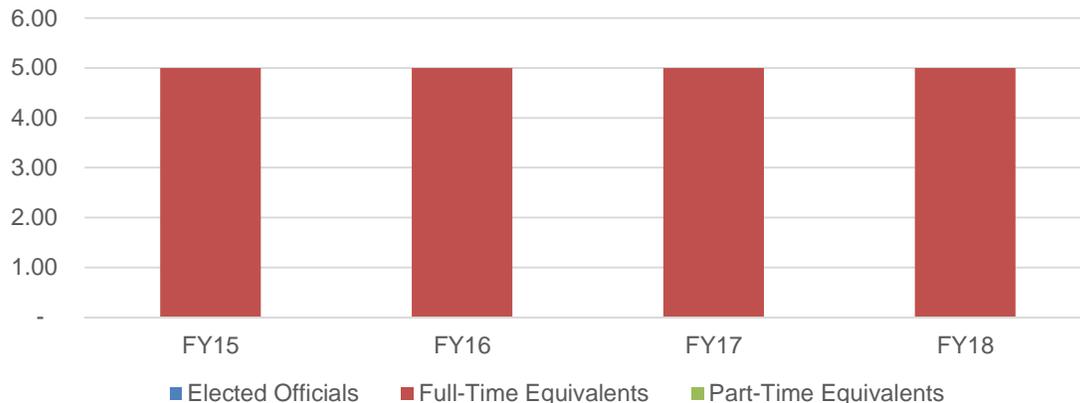
	FY15 Actuals	FY16 Actuals	FY17 Actuals*	FY18 Projection	
Payroll Paper Checks	N/A	N/A	251	650	
Payroll Direct Deposits	N/A	N/A	4,298	7,400	
Accounts Payable Paper Checks	N/A	N/A	3,647	7,400	
Accounts Payable Electronic Payments	N/A	N/A	157	350	
Purchase Orders Issued	N/A	N/A	154	180	
Received Government 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





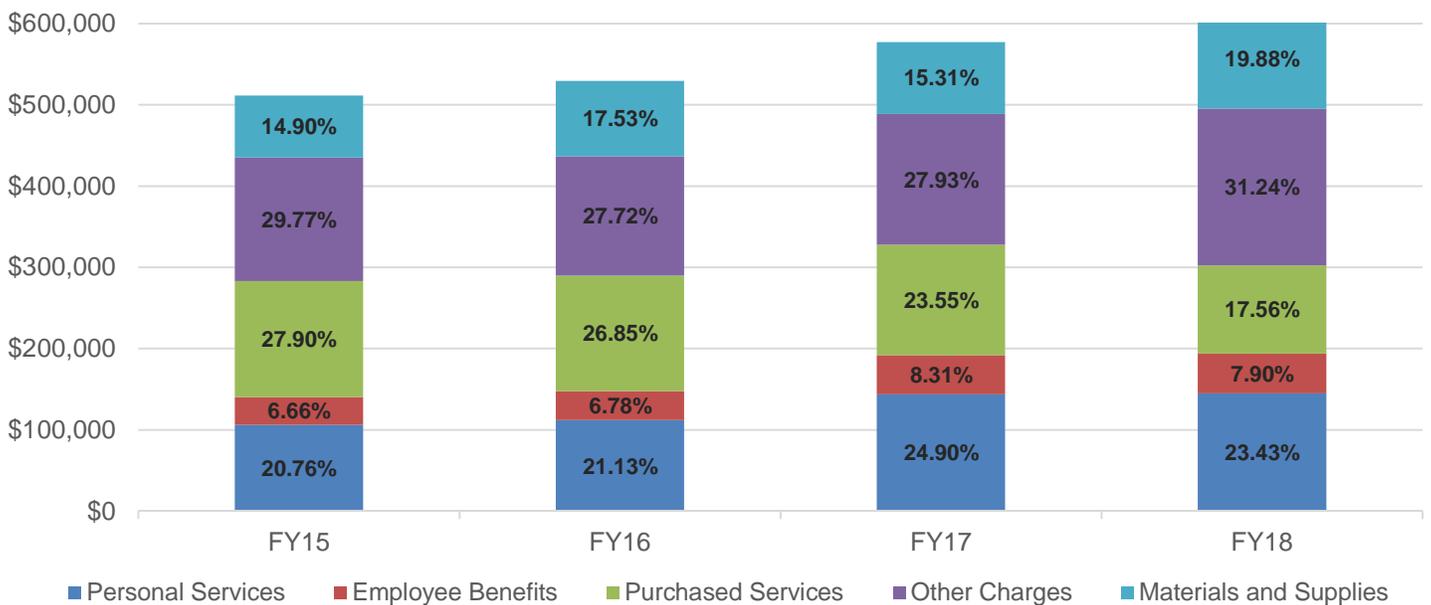
The Information Technology Department develops, maintains, operates and supports technological solutions to meet the needs of the County's operations. IT ensures technology is intelligently applied, cost-effective, secure, reliable and well supported. Technology initiatives are aligned with the goals 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
Total	511,568	529,389	577,348	618,417

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
Total	511,568	529,389	577,348	618,417

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

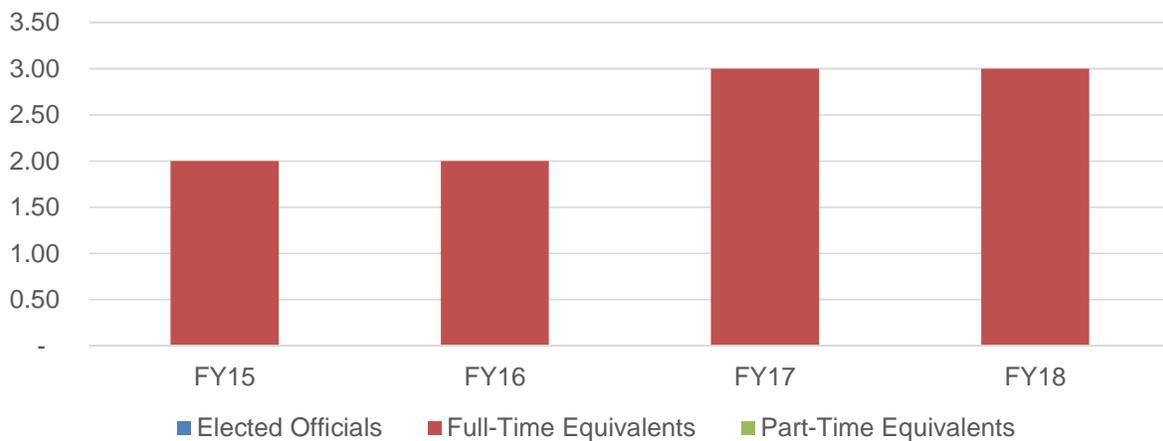
	FY15 Actuals	FY16 Actuals	FY17 Actuals*	FY18 Projection
Number of devices supported to include servers, PC's and mobile devices	317	330	364	375
Total number of helpdesk requests	1,009	765	532	475
Average time to ticket completion (minutes)	N/A	N/A	18	15
Main County Website hits	N/A	N/A	219,972	230,000
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
Total	11,754	11,826	12,085	12,085

Expenditures

Other Charges	11,754	11,826	12,085	12,085
Total	11,754	11,826	12,085	12,085

EXPENDITURES BY CATEGORY AND FISCAL YEAR





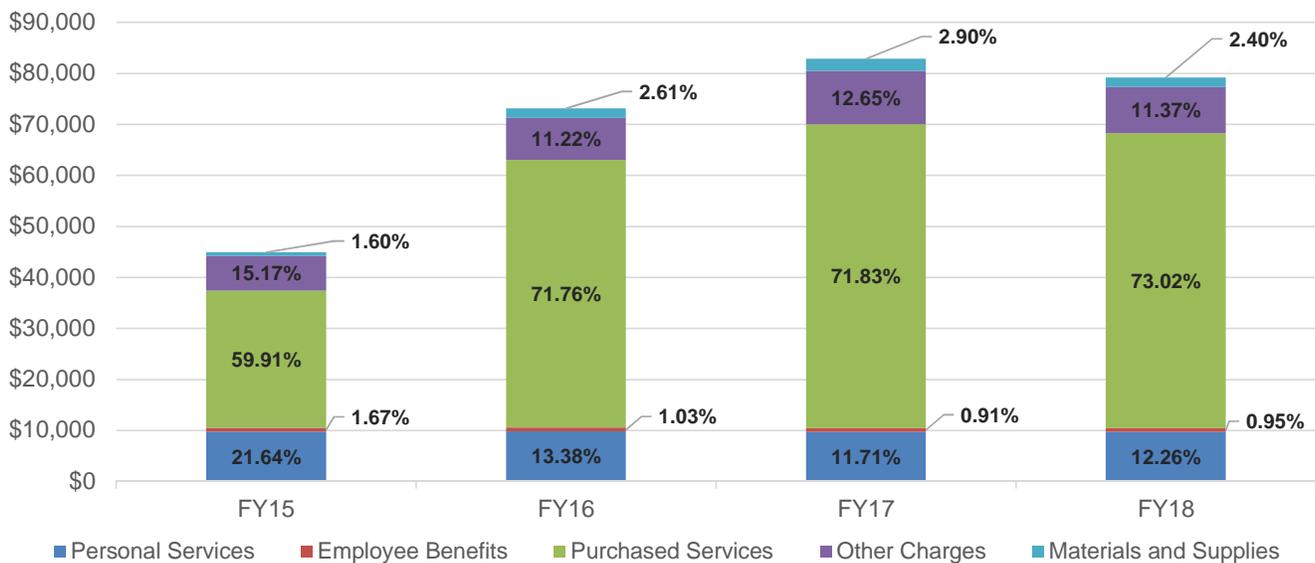
The Electoral Board is a three-member board appointed by the Circuit Court to administer the election laws and other regulations promulgated by the State Board of Elections. The Electoral Board appoints the General Registrar and more than 100 Election Officials and accepts Candidate Finance Reports from 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
Total	44,930	73,142	82,863	79,193

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
Total	44,930	73,142	82,863	79,193

EXPENDITURES BY CATEGORY AND FISCAL YEAR





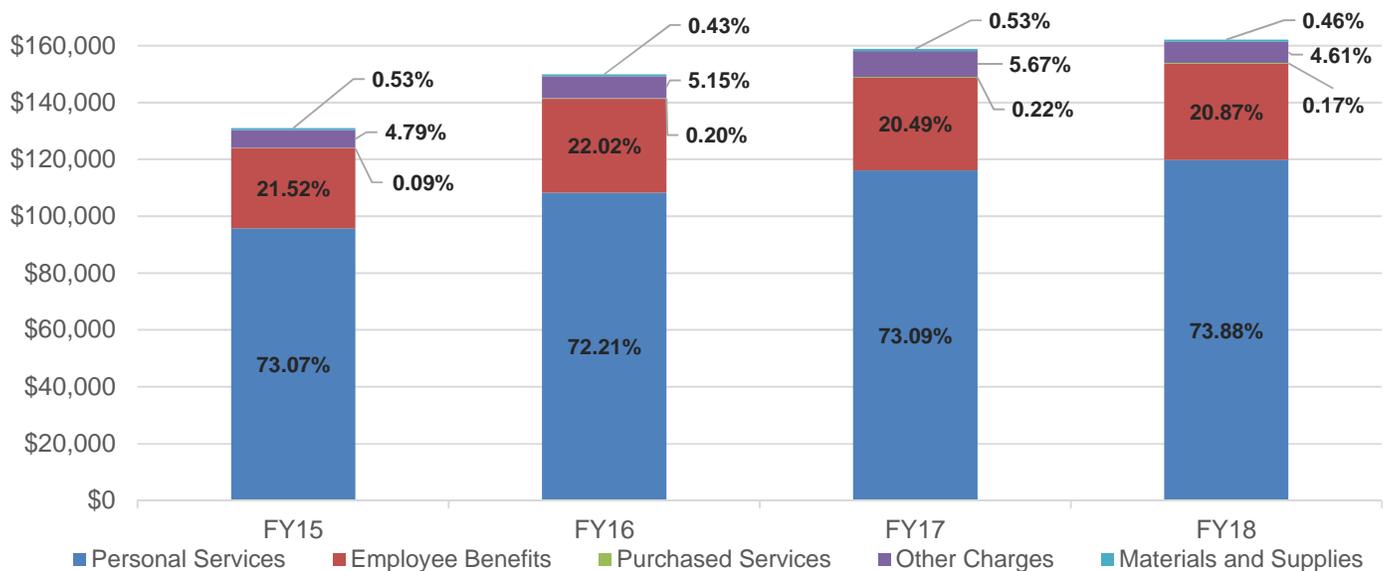
The Office of Voter Registration & Elections is responsible for processing voter registration applications and maintaining the list of eligible voters for the County of Orange. In addition, the Electoral Board delegates to the General Registrar and staff the duties of Campaign Finance Reporting and enforcement, 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	-	-	-
Total	131,006	149,943	158,917	162,158

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
Total	131,006	149,943	158,917	162,158

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

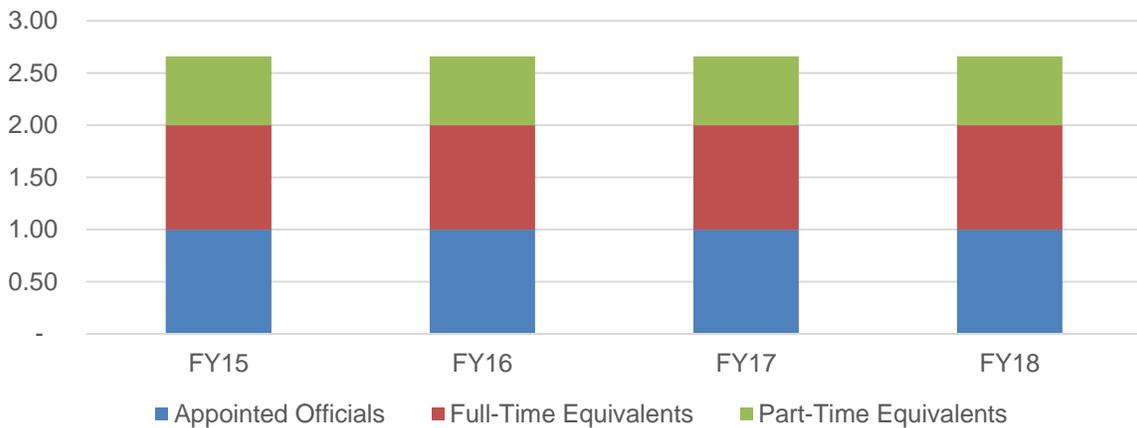
	FY15 Actuals	FY16 Actuals	FY17 Actuals*	FY18 Projection
Number of Registered Voters	N/A	N/A	24,199	25,200
Number of Elections	N/A	N/A	1	2
Voter Turnout	N/A	N/A	71.50%	45.00%

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

Staffing

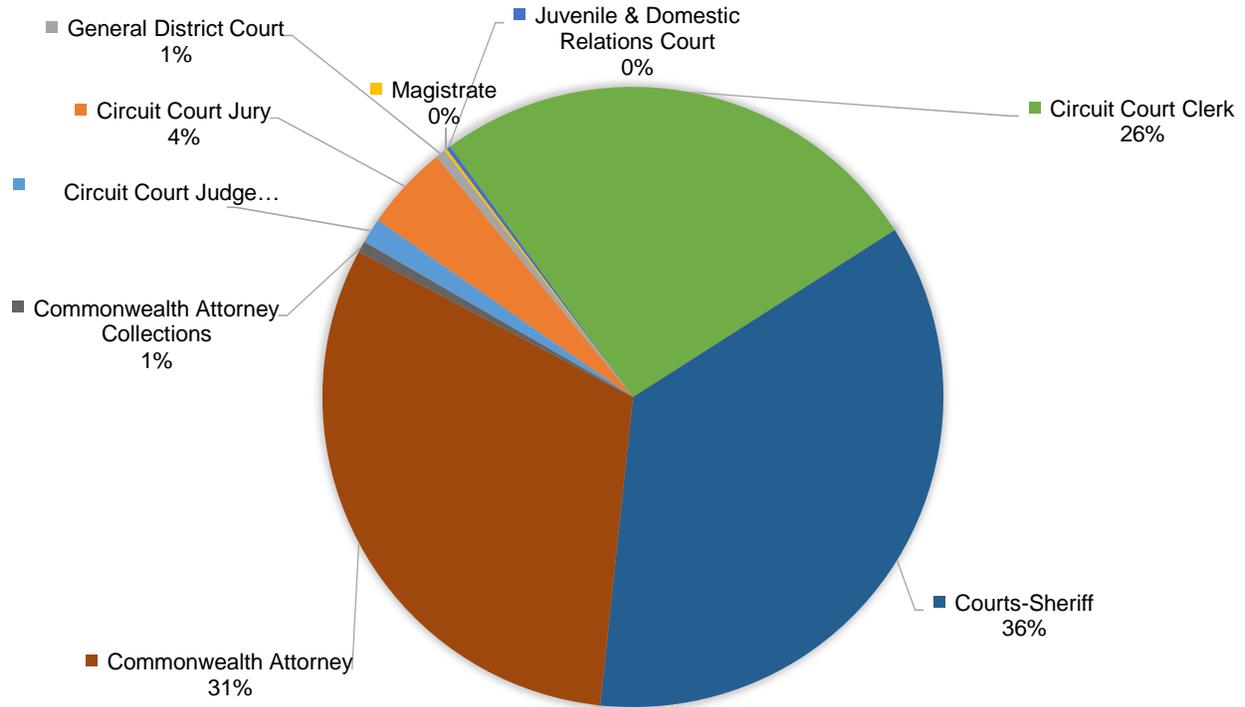
	FY15 Actuals	FY16 Actuals	FY17 Actuals	FY18 Projection
Appointed Officials	1.00	1.00	1.00	1.00
Full-Time Equivalents	1.00	1.00	1.00	1.00
Part-Time Equivalents	0.66	0.66	0.66	0.66

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%
Totals	1,581,072	1,734,695	1,707,093	1,721,047	0.81%

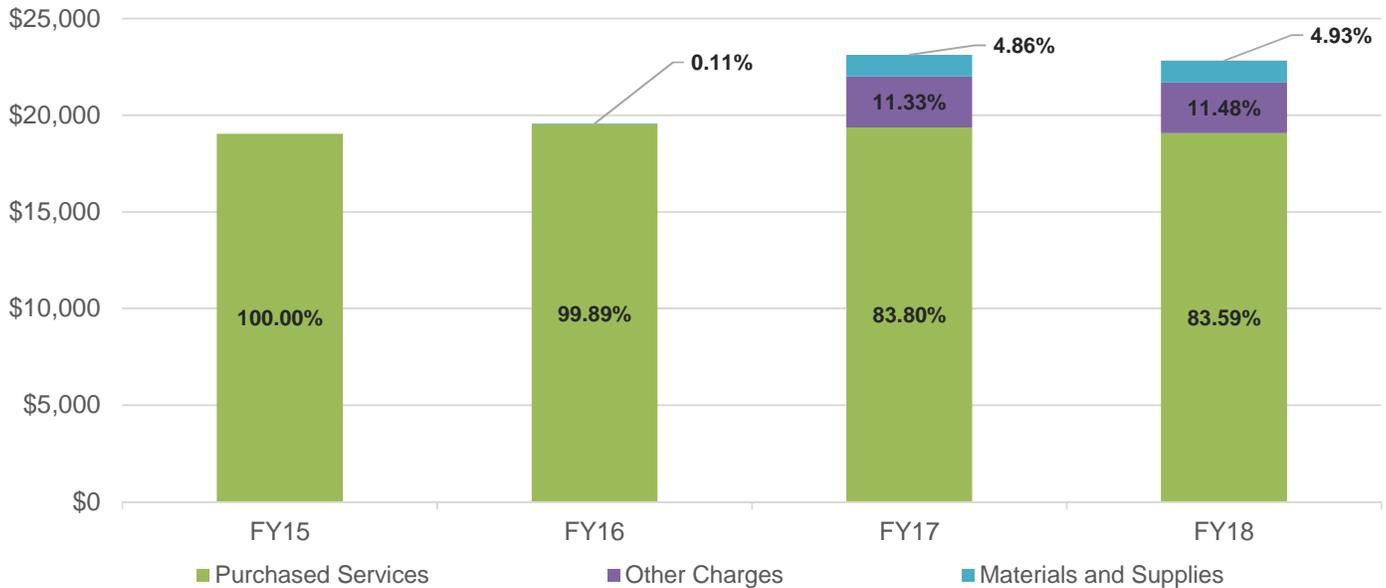


The Circuit Court Judge Department provides administrative assistance to the Circuit Court Judge. The salary is shared with Greene County and Madison County. In addition, the Circuit Court Judge provides limited coverage to the nine (9) other jurisdictions within the sixteenth (16th) Circuit. The Circuit 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
Total	19,046	19,566	23,126	22,826

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
Total	19,046	19,566	23,126	22,826

EXPENDITURES BY CATEGORY AND FISCAL YEAR





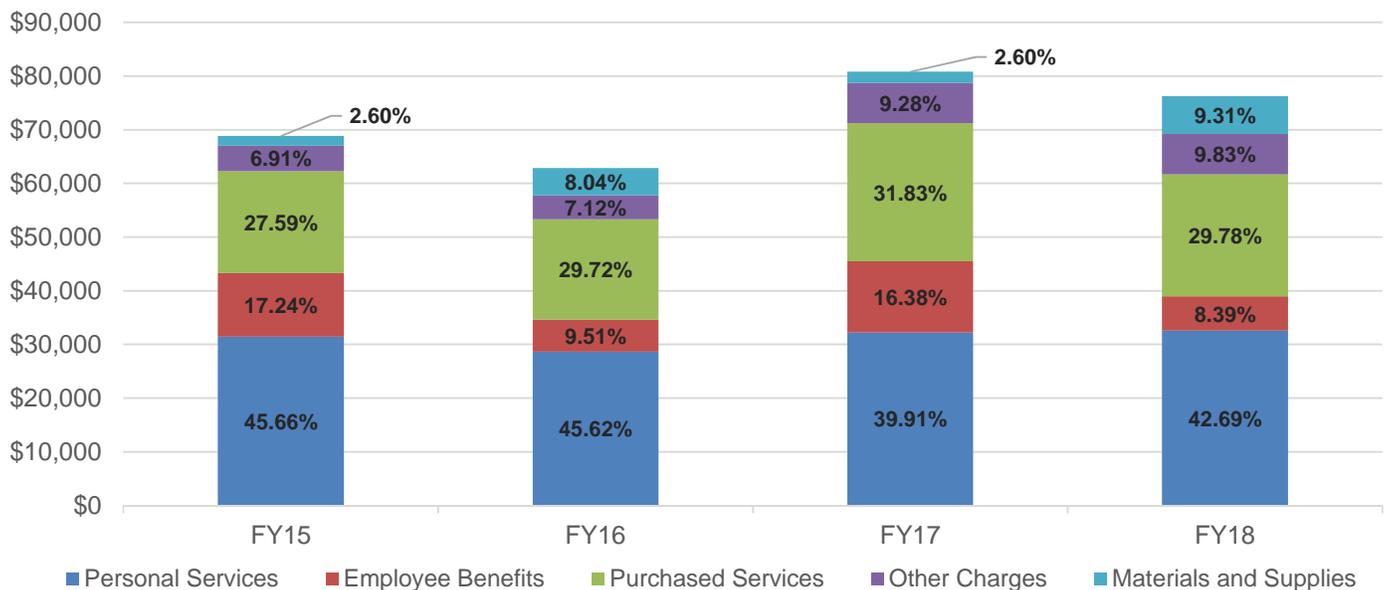
The Circuit Court Jury Department is responsible for maintaining all records in relation to jurors in court cases. The Circuit Court is the court of record and is the only State Court that civil and criminal cases can be tried with a jury. The jury period is a two month term with a new group of jurors 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
Total	68,823	62,842	80,801	76,291

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
Total	68,823	62,842	80,801	76,291

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

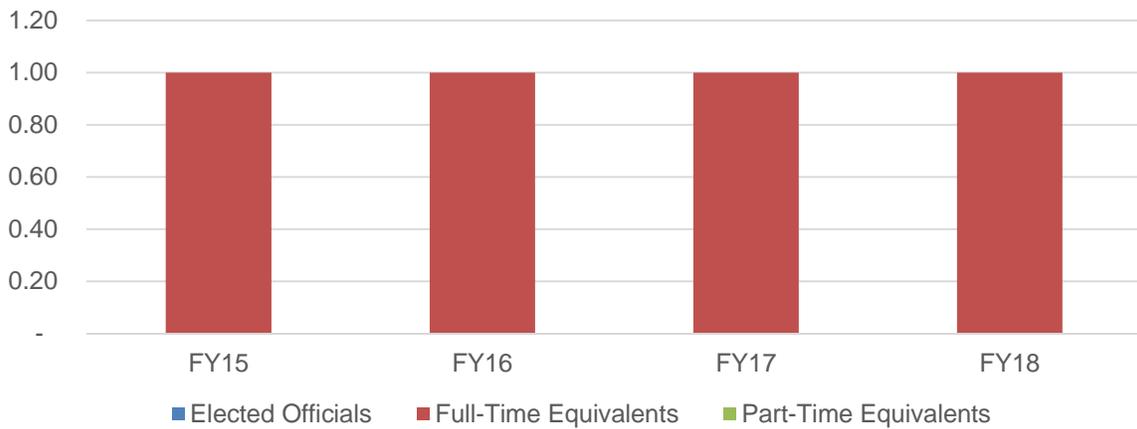


* FY17 Actuals are for July 1, 2016 - December 31, 2016.

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



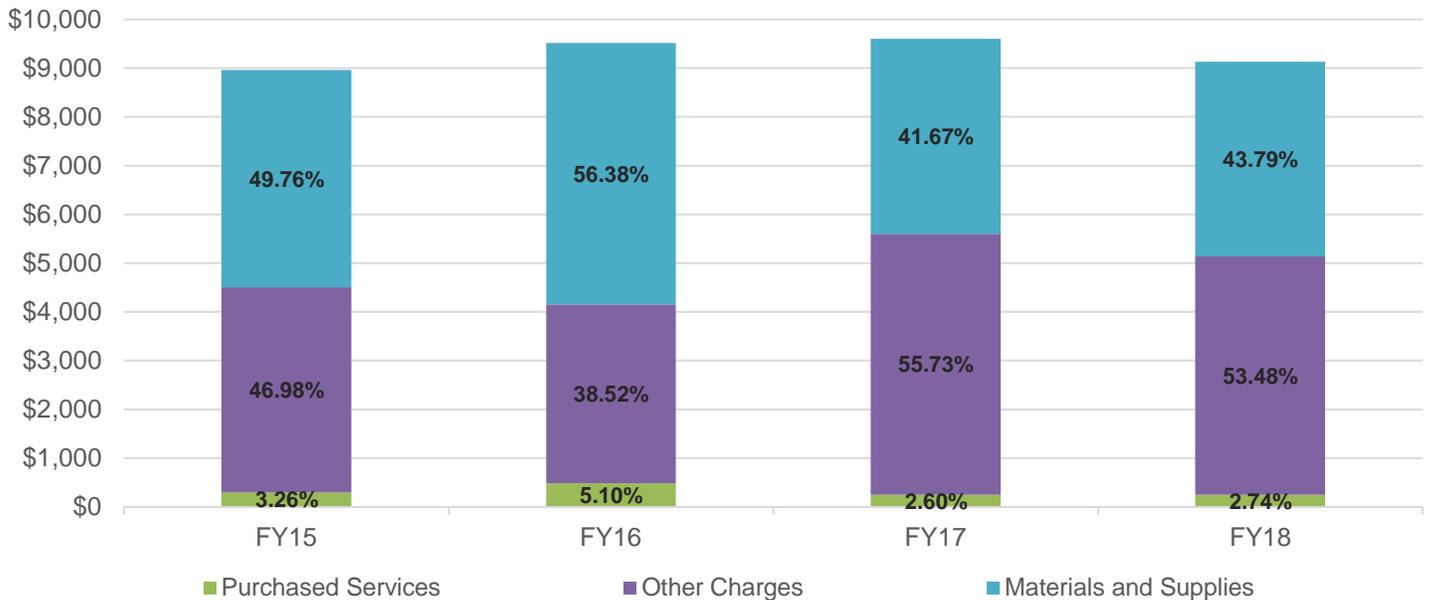


The Orange County General District Court has jurisdiction over adult traffic infractions, adult criminal cases and civil matters that are less than \$25,000. All appealed cases go to the Orange County Circuit Court. The Orange County General District Court has one full-time presiding judge, a clerk of 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
Total	8,958	9,515	9,600	9,135

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
Total	8,958	9,515	9,600	9,135

EXPENDITURES BY CATEGORY AND FISCAL YEAR



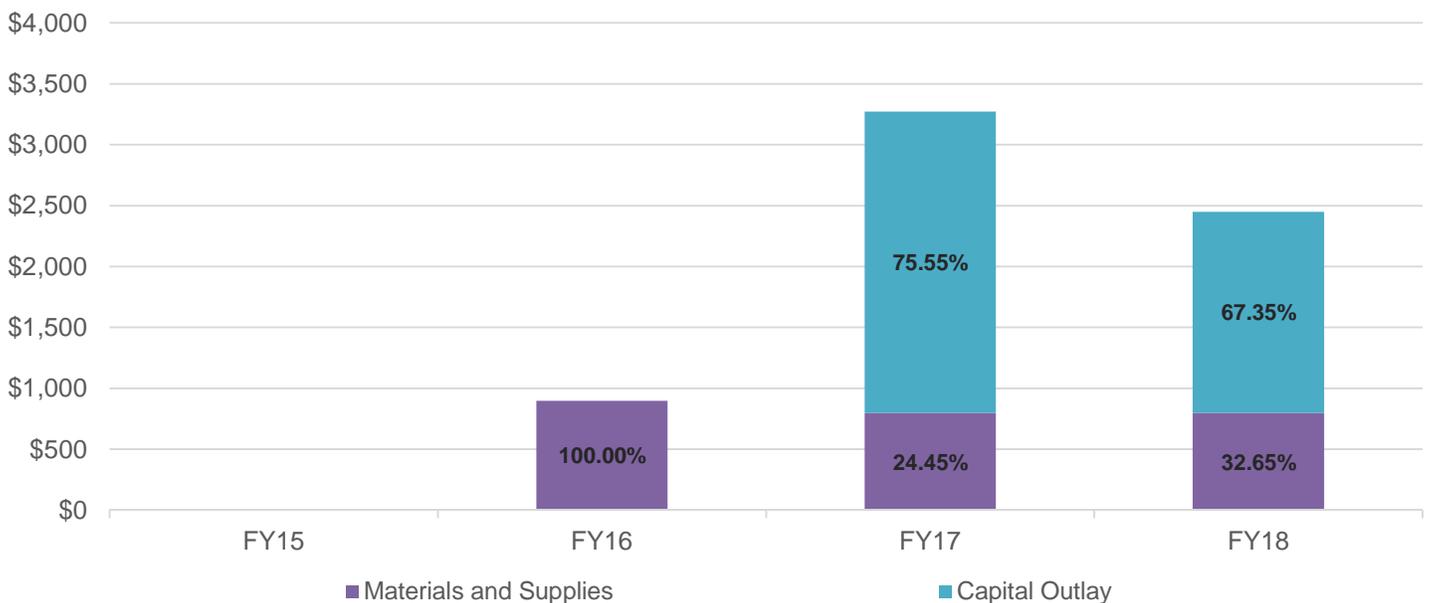


The Office of the Magistrate is an integral part of the judicial system of the Commonwealth of Virginia. The magistrates are judicial officers. The principal function of the magistrate's office is to provide a suitable forum in which magistrates provide an independent, unbiased review of complaints brought 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 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget
Revenues				
Undesignated Revenues	-	898	3,272	2,450
Total	-	898	3,272	2,450
Expenditures				
Materials and Supplies	-	898	800	800
Capital Outlay	-	-	2,472	1,650
Total	-	898	3,272	2,450

EXPENDITURES BY CATEGORY AND FISCAL YEAR



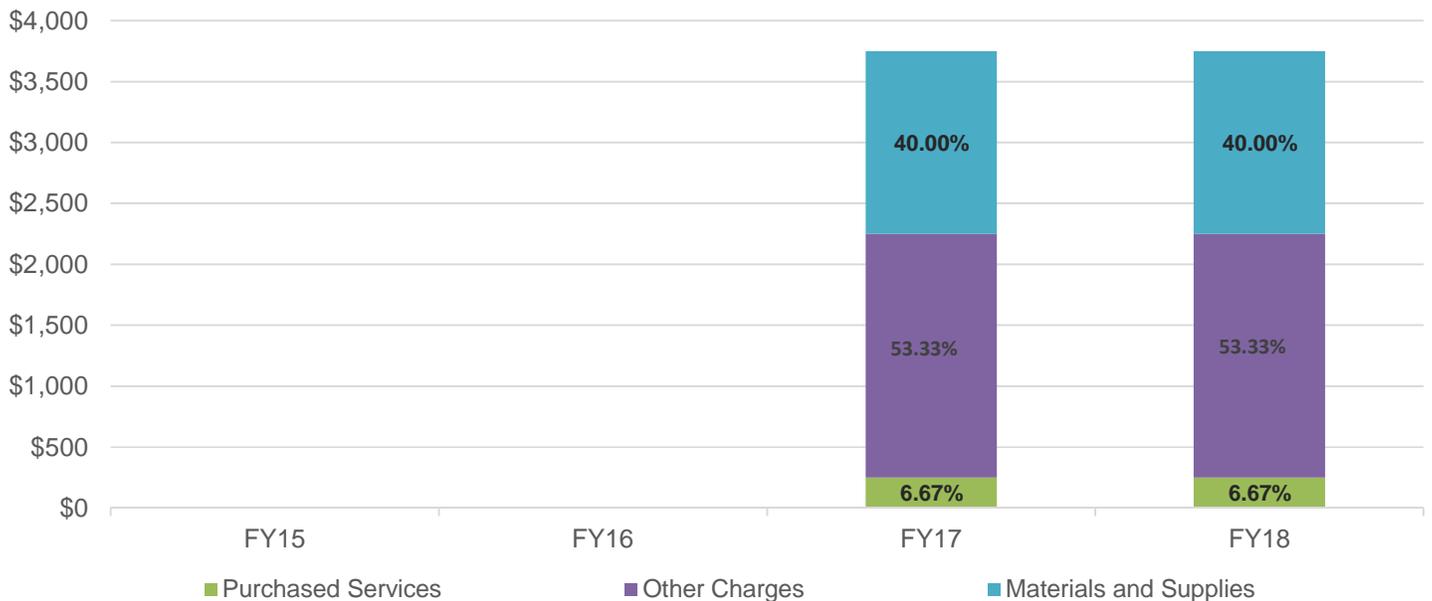


There is a juvenile and domestic relations district court in each Virginia city and county. In Virginia, a juvenile is any person under 18 years of age. The juvenile and domestic relations district court hears all matters involving juveniles such as criminal or traffic matters. Juvenile delinquency cases 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
Total	-	-	3,750	3,750
Expenditures				
Purchased Services	-	-	250	250
Other Charges	-	-	2,000	2,000
Materials and Supplies	-	-	1,500	1,500
Total	-	-	3,750	3,750

EXPENDITURES BY CATEGORY AND FISCAL YEAR





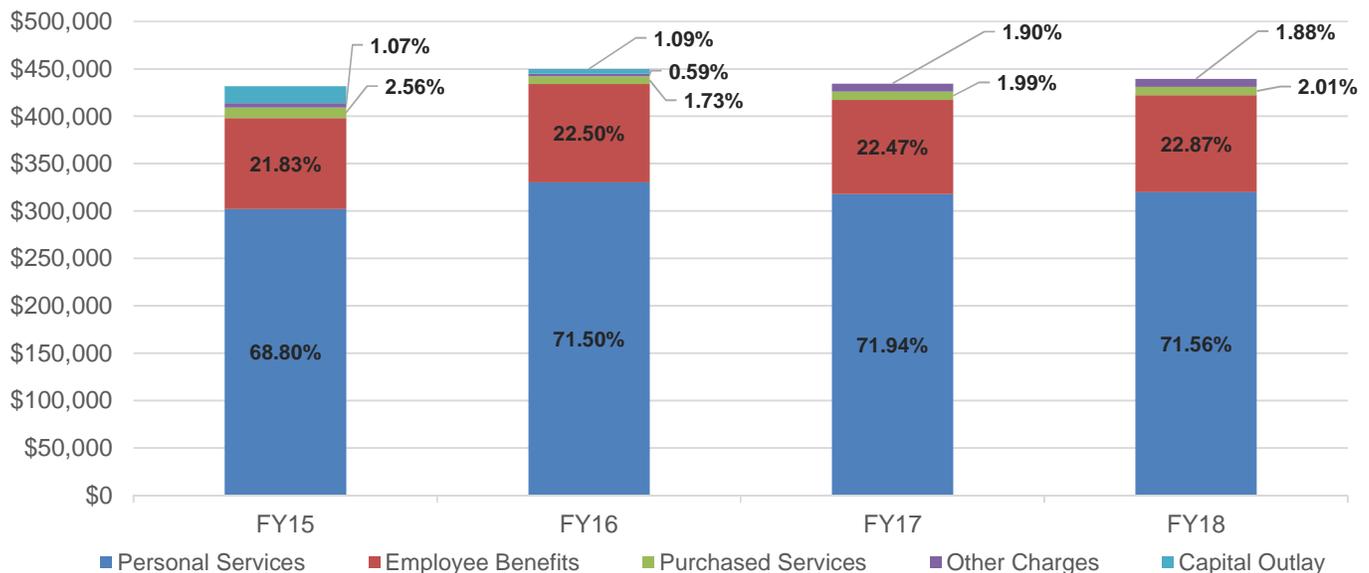
The Clerk of the Circuit Court of Orange County is a Constitutional Officer elected by the citizens of Orange County for an eight-year term. The primary functions of the office are to provide administrative and support staff for all aspects of the Circuit Court, to act as a Probate Judge, and to serve 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
Total	439,087	461,790	441,905	447,079

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	-	-
Total	439,087	461,790	441,905	447,079

EXPENDITURES BY CATEGORY AND FISCAL YEAR



Performance Measures

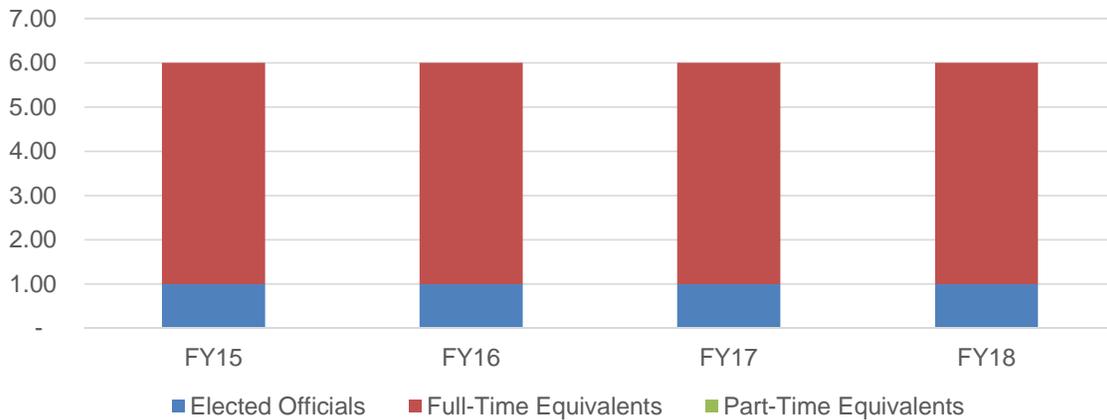
	CY15 Actuals	CY16 Actuals	CY17 Actuals*	FY18 Projection	
Deeds Recorded	5,589	5,776	2,707	0	
Criminal Cases	746	806	229	0	
Civil Cases	386	282	155	0	
Concealed Handgun Permits	610	943	305	0	

* 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





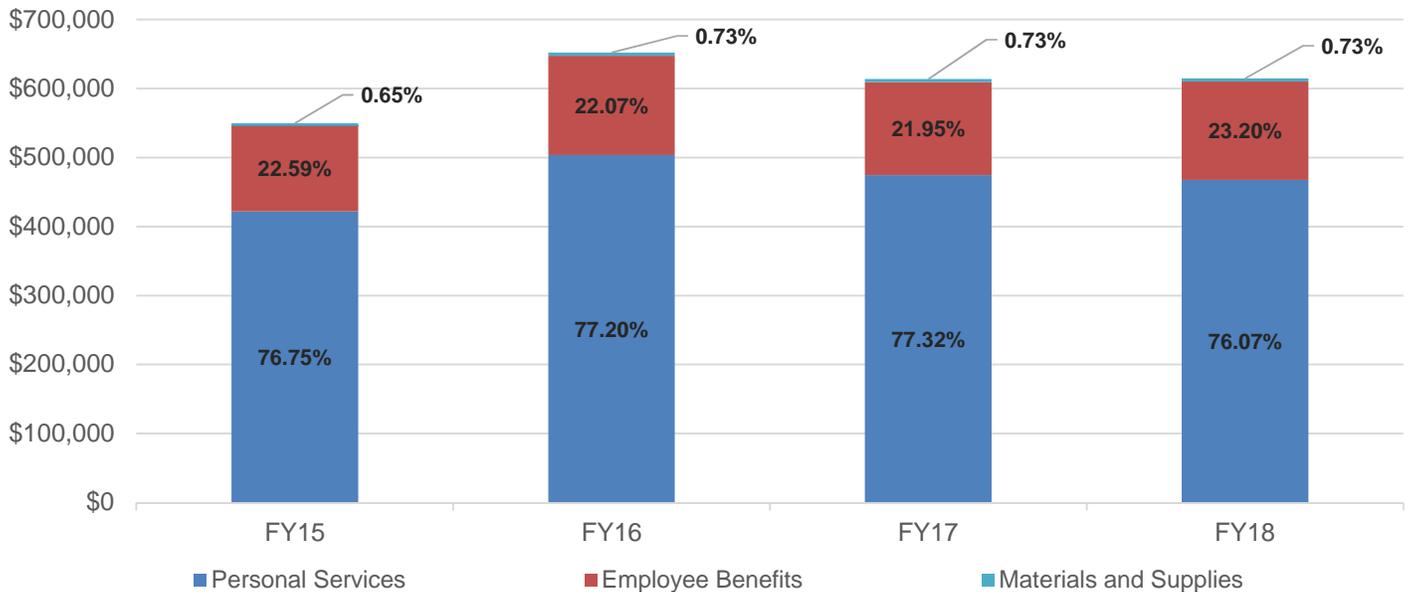
The Sheriff of the County of Orange provides deputies that are responsible for security at the Orange County Courthouse. This department provides security for three separate courts totaling 307 court service days.

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
Total	549,461	652,125	613,532	614,676

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
Total	549,461	652,125	613,532	614,676

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

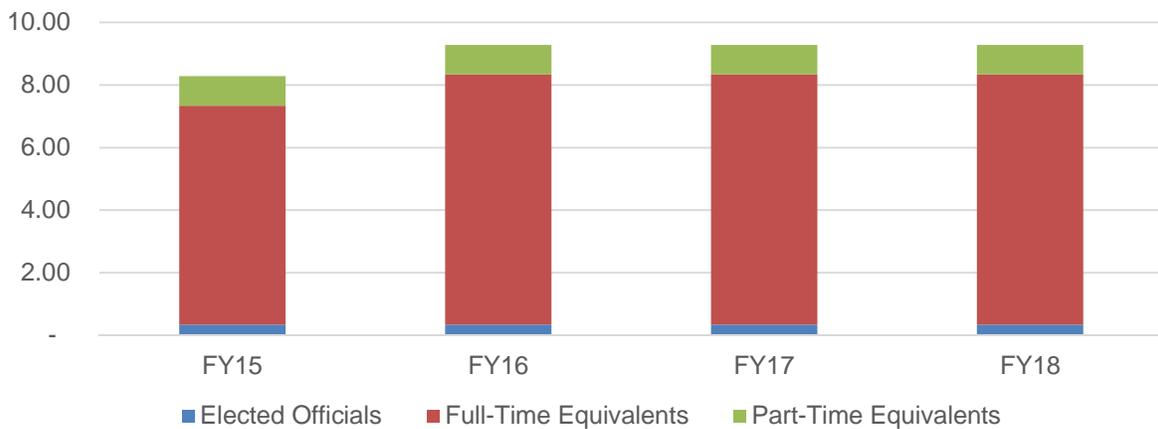
	CY15 Actuals	CY16 Actuals	CY17 Actuals*	CY18 Projection	
Inmate Transports	551	553	169	525	
TDO Transports	104	79	21	50	
Court Inmates Held	1,242	1,164	557	1,200	
Civil Papers Served	9,503	9,941	4,615	9,500	

* 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.

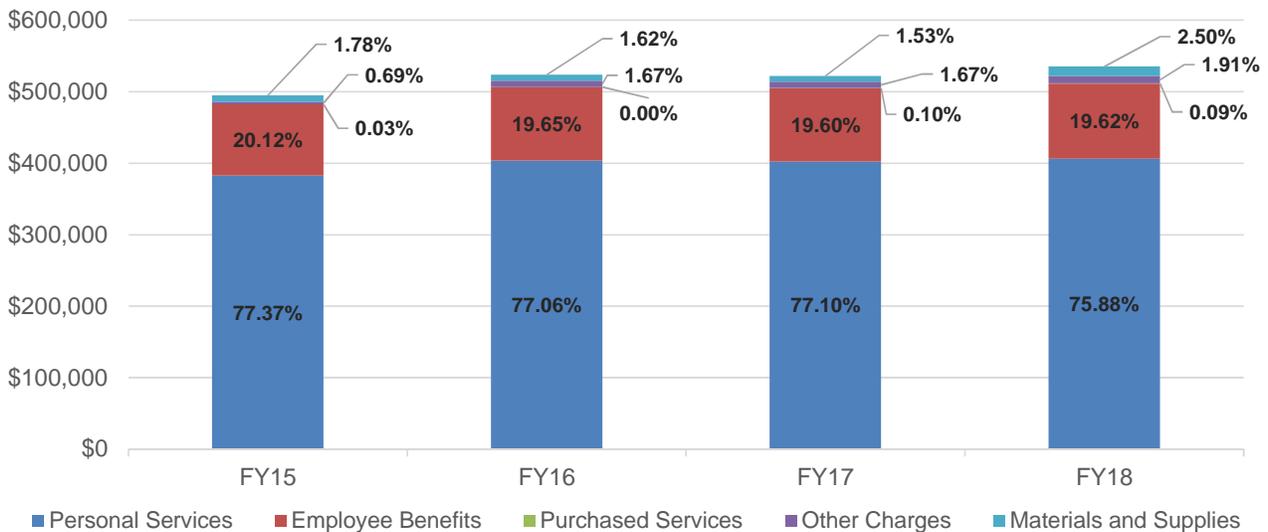
Criminal legal advice is provide to many law enforcement agencies and officers, including the Sheriff's Office, both Town Police Departments, the Blue Ridge Narcotics Task Force, Virginia State Police, Virginia Game and Inland Fisheries, Department of Motor Vehicles and Child Protective Services.

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
Total	494,648	523,625	521,893	535,132

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
Total	494,648	523,625	521,893	535,132

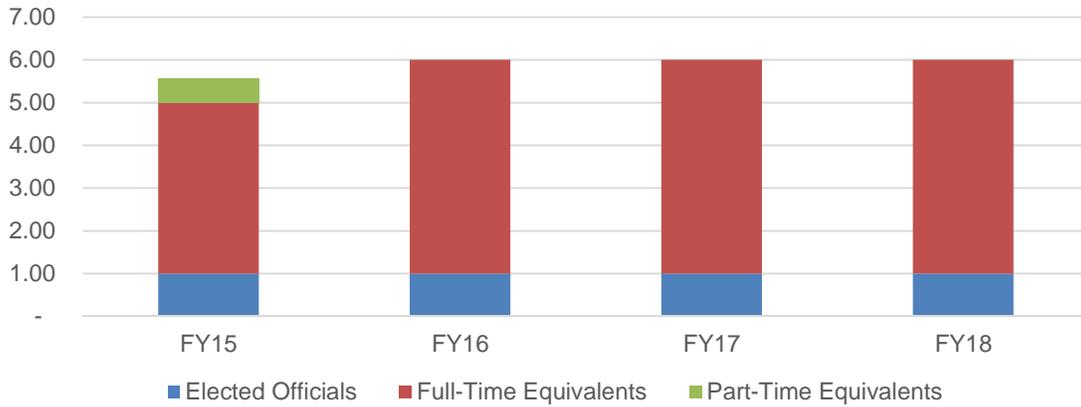
EXPENDITURES BY CATEGORY AND FISCAL YEAR



Staffing

	FY15 Actuals	FY16 Actuals	FY17 Actuals	FY18 Projection
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



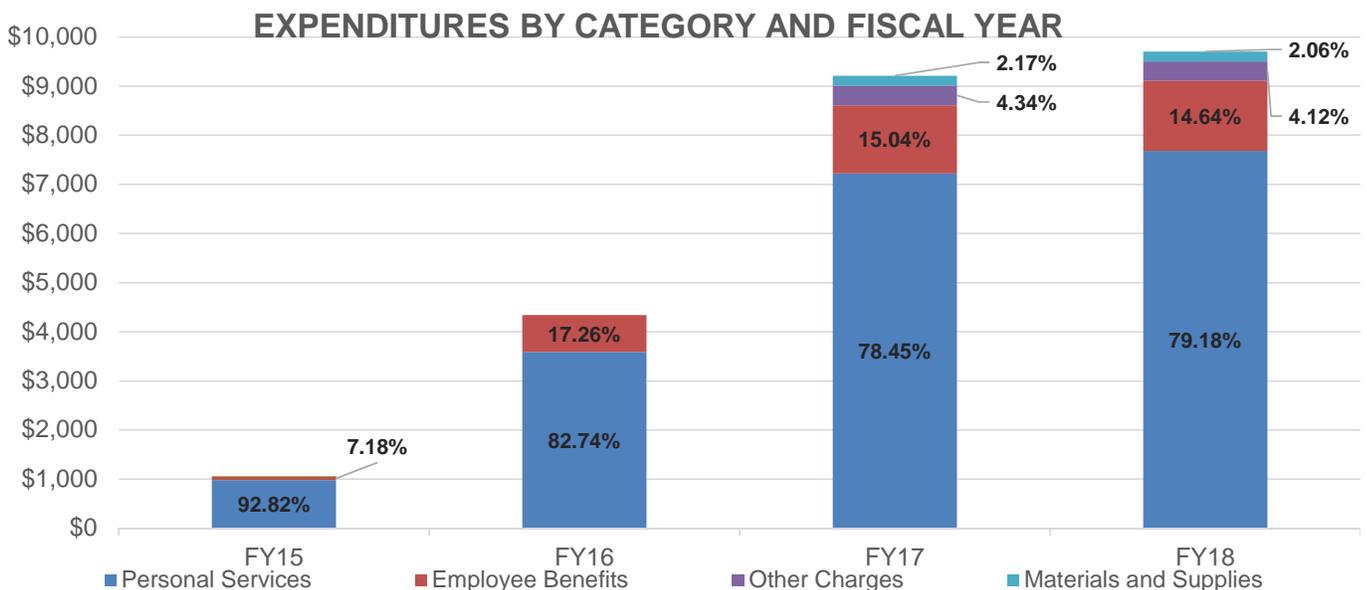


Pursuant to Virginia Code § 19.2-349, the Commonwealth Attorney is required to cause proper proceedings to be instituted for the collection and satisfaction of all court fines, costs, forfeitures, penalties and restitution. The attorney for the Commonwealth must determine whether it would be impractical 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
Total	1,050	4,335	9,214	9,708

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
Total	1,050	4,335	9,214	9,708

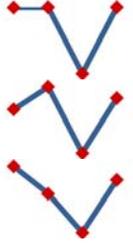


Budget Highlights

♦ 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

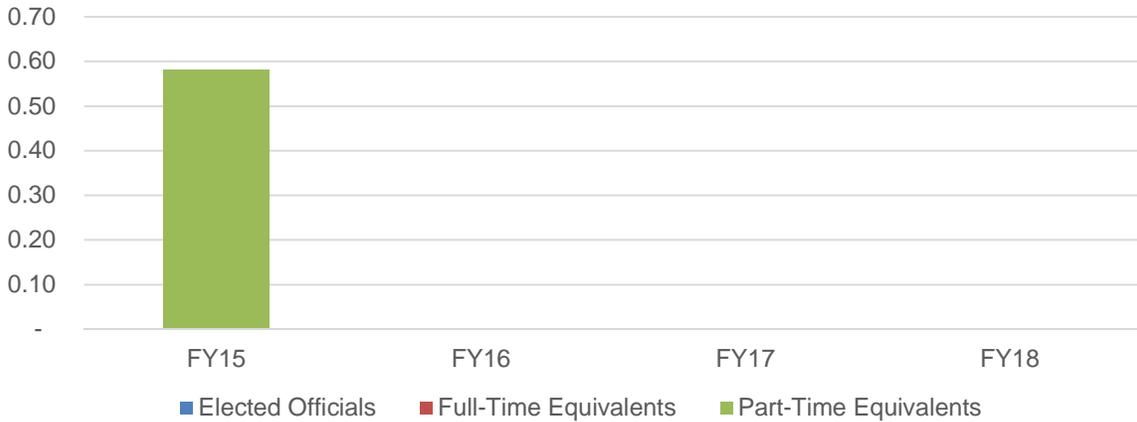


* FY17 Actuals are for July 1, 2016 - December 31, 2016 were not available.

Staffing

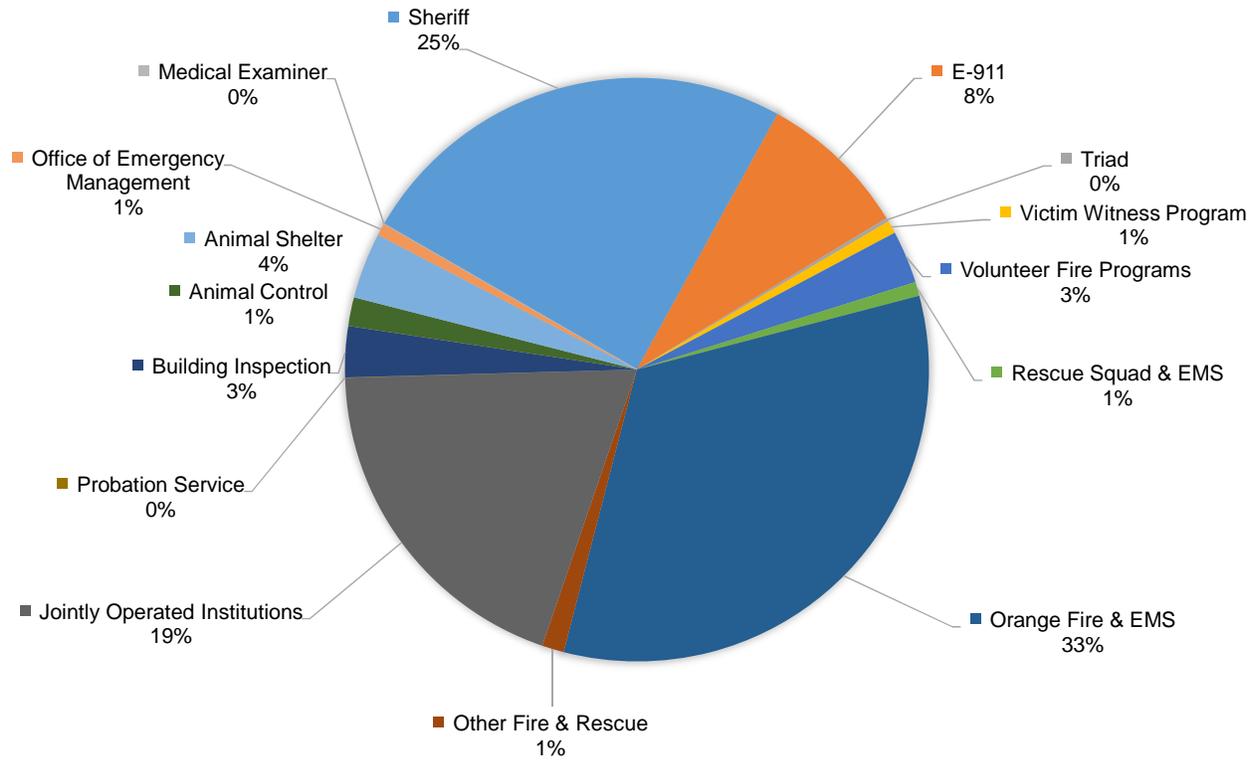
	FY15 Actuals	FY16 Actuals	FY17 Actuals	FY18 Projection
Elected Officials	-	-	-	-
Full-Time Equivalents	-	-	-	-
Part-Time Equivalents	0.58	-	-	-

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%
Totals	10,863,263	11,225,157	11,423,224	12,784,328	10.65%



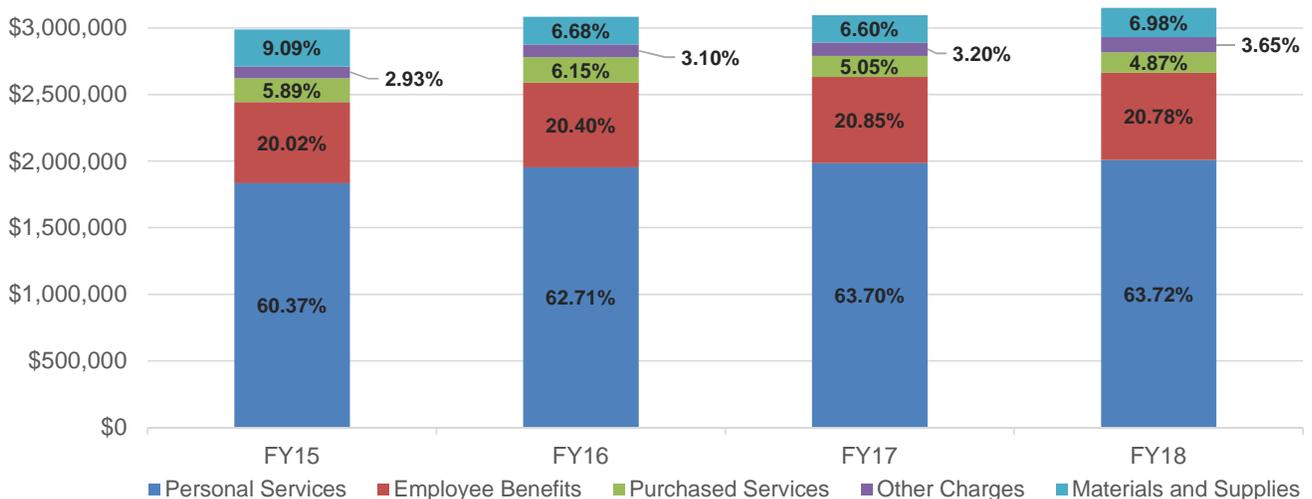
The Sheriff of Orange County is a Constitutional Officer elected by the citizens of Orange County and the citizens of the Towns of Orange and Gordonsville for a four year term. The Sheriff is the chief law enforcement officer, as defined by the Code of Virginia, for the county and is responsible for 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
Total	3,041,493	3,116,180	3,115,908	3,152,745

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	-	-
Total	3,041,493	3,116,180	3,115,908	3,152,745

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

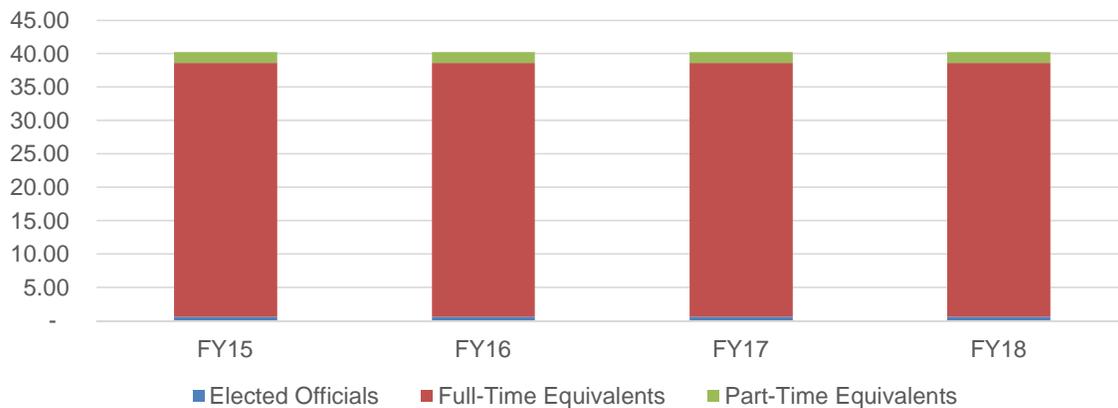
	CY15 Actuals	CY16 Actuals	CY17 Actuals*	FY18 Projection
Vehicular Crashes	408	399	172	300
Burglaries	27	21	9	0
Rapes	3	3	0	0
Incidents Handled	28,365	28,123	14,524	29,000

* 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.

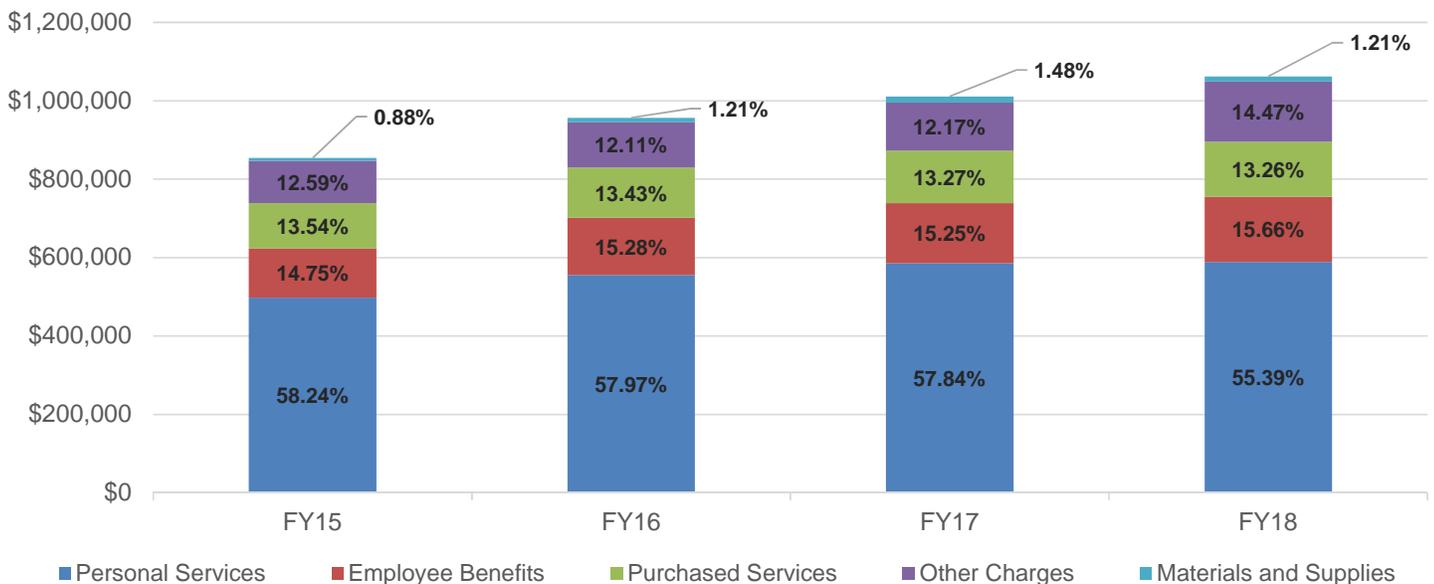
Staff consists of employees that are professionally trained and constantly strive to protect and serve individuals during emergency and non-emergency situations.

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
Total	853,915	957,054	1,011,247	1,062,685

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
Total	853,915	957,054	1,011,247	1,062,385

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





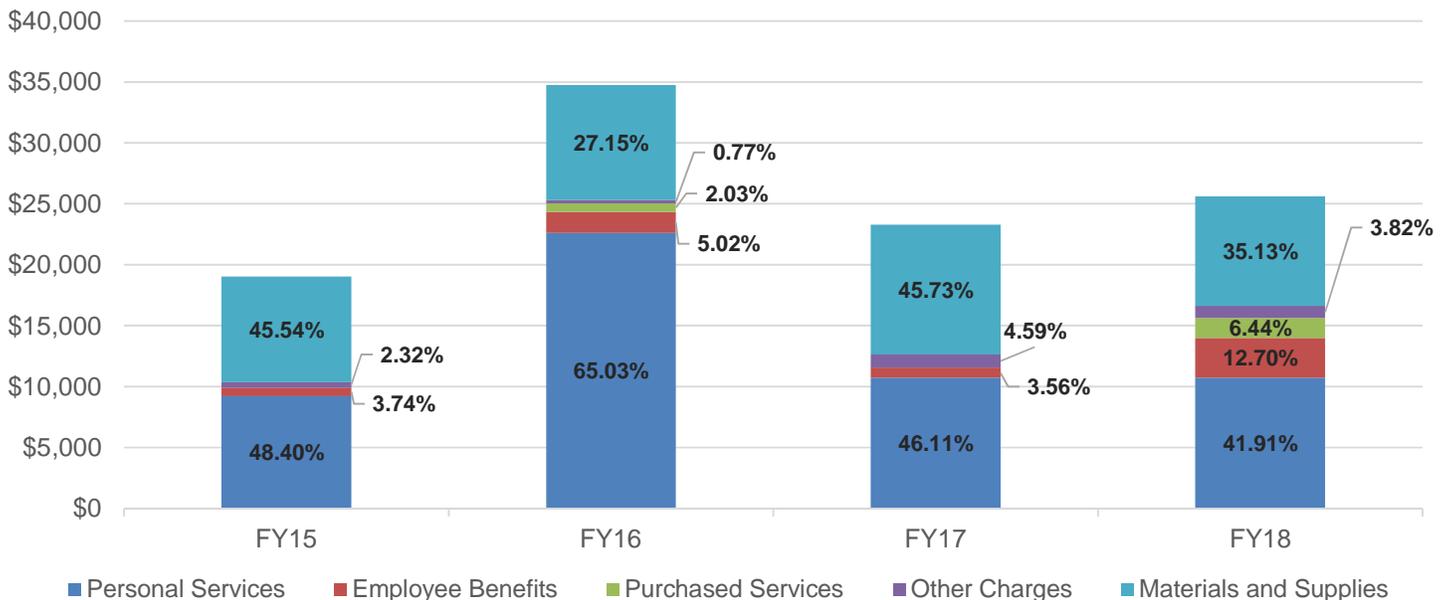
The Orange County TRIAD Program was formed in 2002 and was instrumental in establishing a regional group in 2003 (Battlefield/Piedmont Regional TRIAD). In the Seniors and Law Enforcement Together (SALT) Council's years of existence, it has gained a statewide reputation and prominence for outstanding 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
Total	19,040	34,754	23,289	25,622

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
Total	19,040	34,754	23,289	25,622

EXPENDITURES BY CATEGORY AND FISCAL YEAR

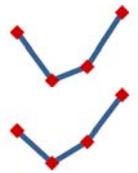


Budget Highlights

- ♦ 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

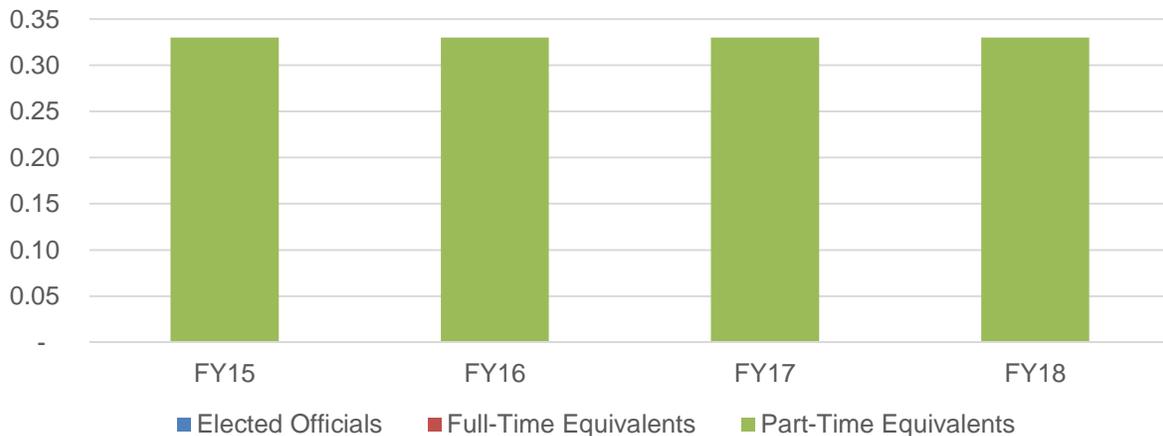


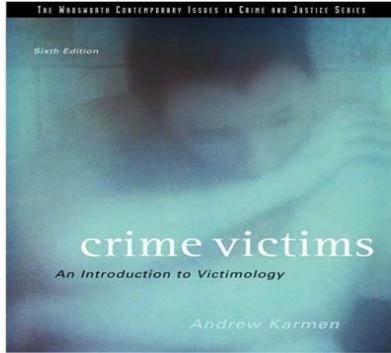
*CY17 Actuals are for January 1, 2017 - June 27, 2017.

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





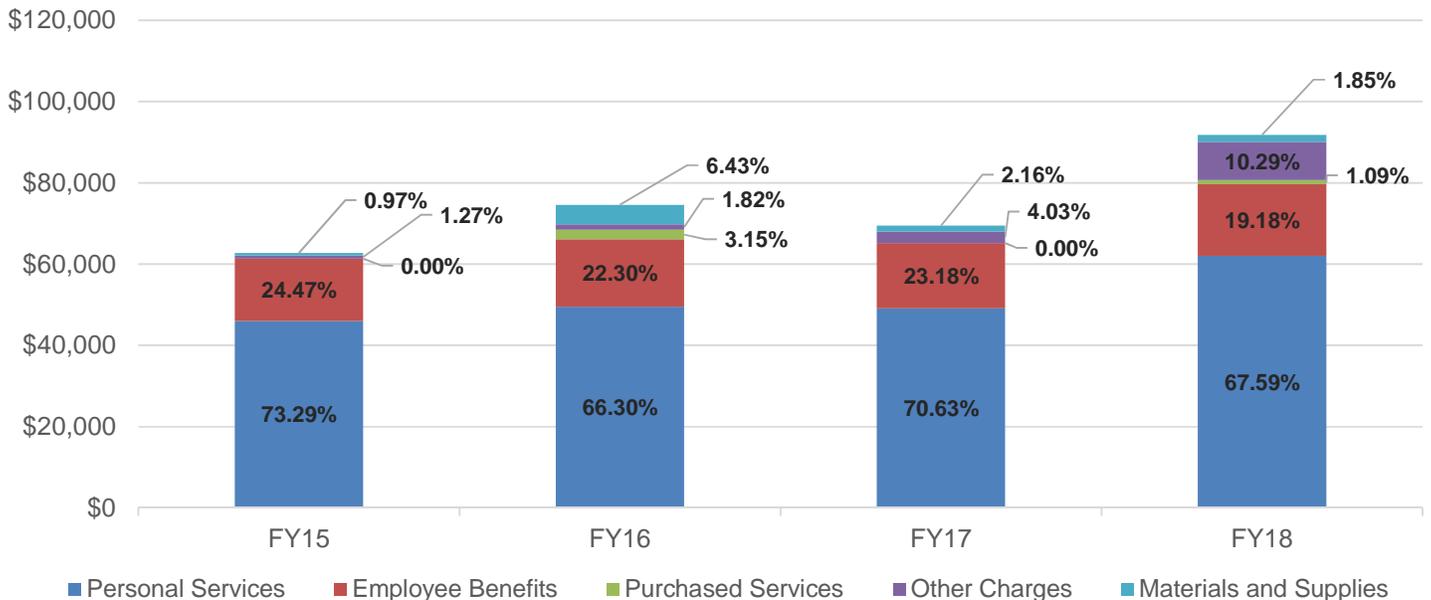
The Victim Witness Program was established in the Sheriff's Office during fiscal year 1997 with a grant from the Department of Criminal Justice Services (DCJS). The Victim Witness advocate works to reduce the confusion, fear and anxiety that crime victims and witnesses have regarding the criminal justice 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
Total	62,748	74,297	69,503	91,816

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
Total	62,748	74,597	69,503	91,816

EXPENDITURES BY CATEGORY AND FISCAL YEAR



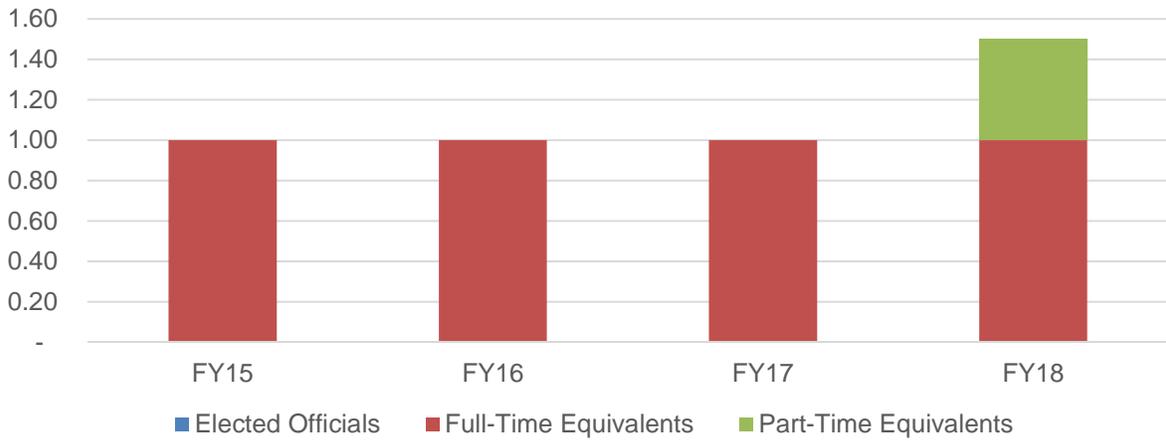
Budget Highlights

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

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	-	-	-	0.50

STAFFING LEVELS BY TYPE AND FISCAL YEAR



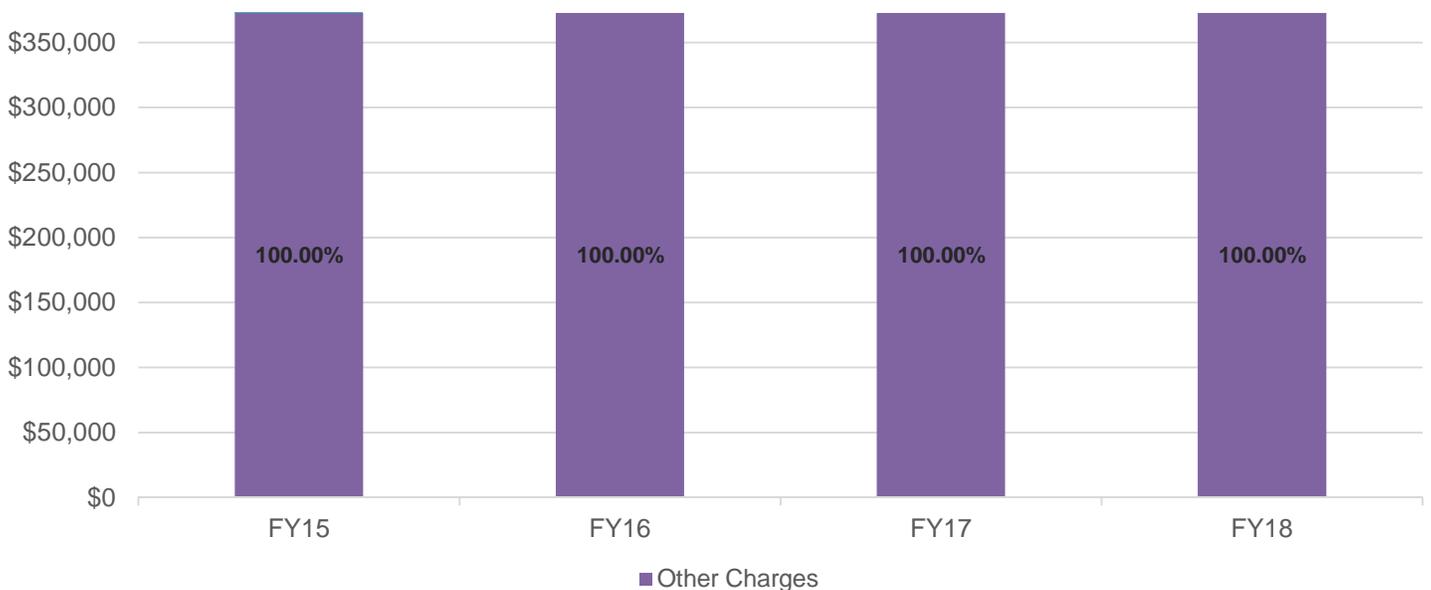


Orange County has five volunteer fire companies funded through the Volunteer Fire Chief's Association. The Rapidan Volunteer Fire Department is a separate organization which provides fire protection services to Orange County residents. It is located in the village of Rapidan, in Culpeper County, which 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
Total	372,925	372,925	372,925	372,925

Expenditures	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget
Other Charges	372,925	372,925	372,925	372,925
Total	372,925	372,925	372,925	372,925

EXPENDITURES BY CATEGORY AND FISCAL YEAR



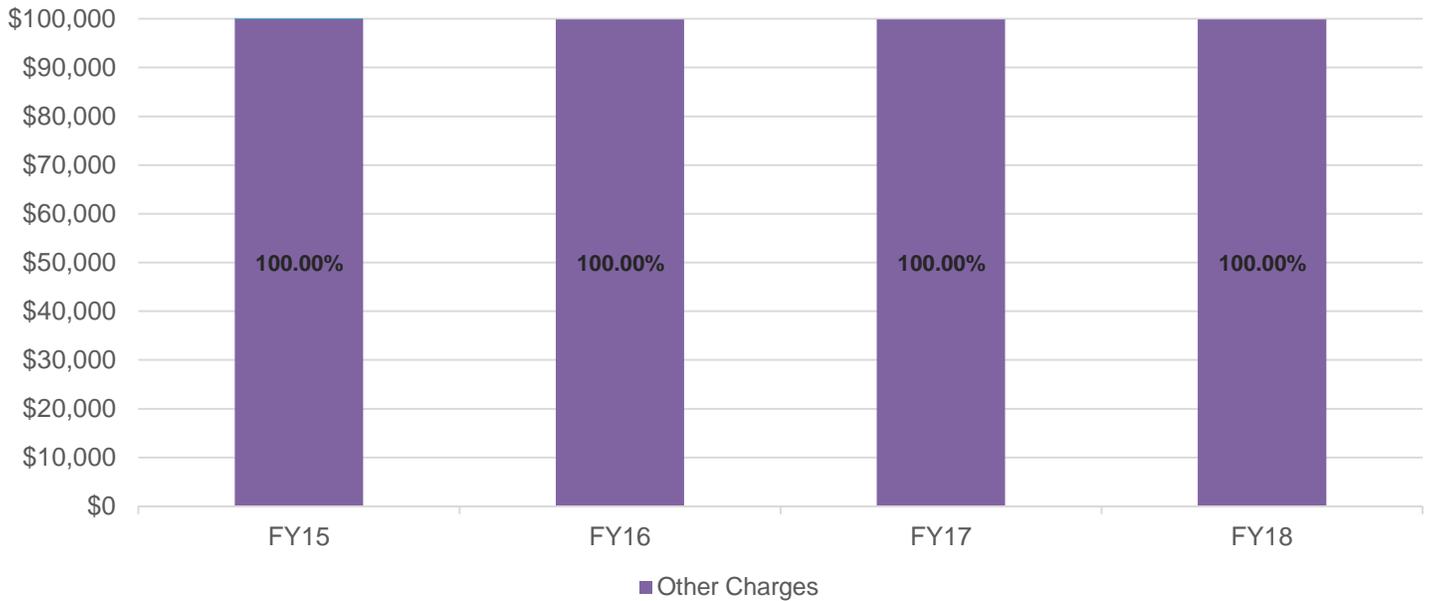


The Lake of the Woods Volunteer Rescue Squad is an all-volunteer organization that serves the citizens in Lake of the Woods as well as the eastern end of the county. The County of Orange Fire & EMS Department supports the agency with career staffing five nights each week and some weekend time periods. 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
Total	99,932	99,902	99,902	99,902

Expenditures	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget
Other Charges	99,932	99,902	99,902	99,902
Total	99,932	99,902	99,902	99,902

EXPENDITURES BY CATEGORY AND FISCAL YEAR



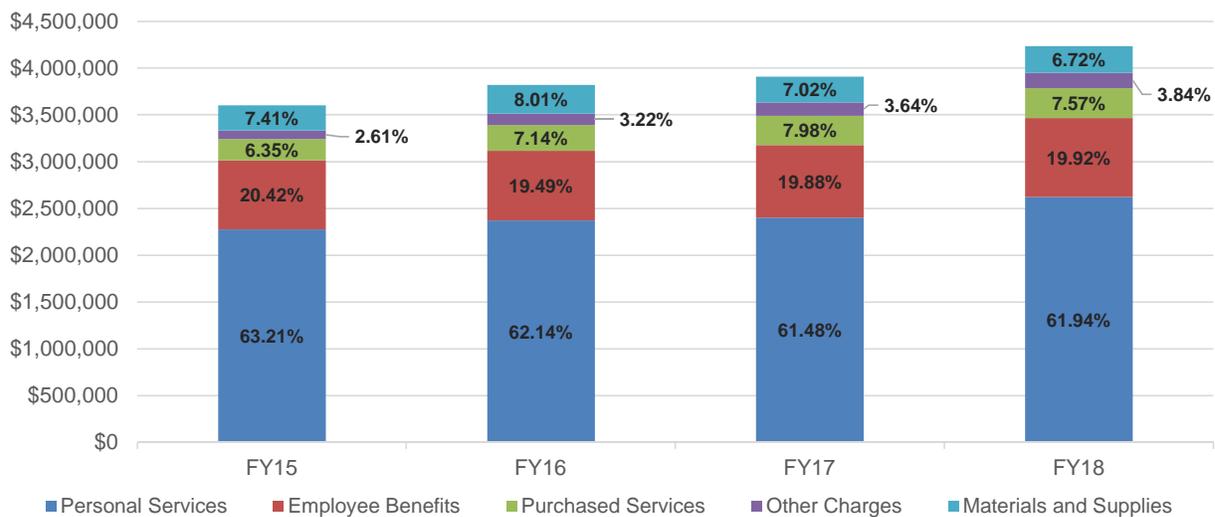


Orange County has three EMS agencies, consisting of: Lake of the Woods Volunteer Fire and Rescue, Orange County Volunteer Rescue Squad and the County of Orange Fire & EMS Department which provides EMS services to the County. The services are provided from the locations of the four stations within the 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 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget
Revenues				
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
Total	3,603,663	3,820,662	3,908,459	4,235,031
Expenditures				
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
Total	3,603,663	3,820,662	3,908,459	4,235,031

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

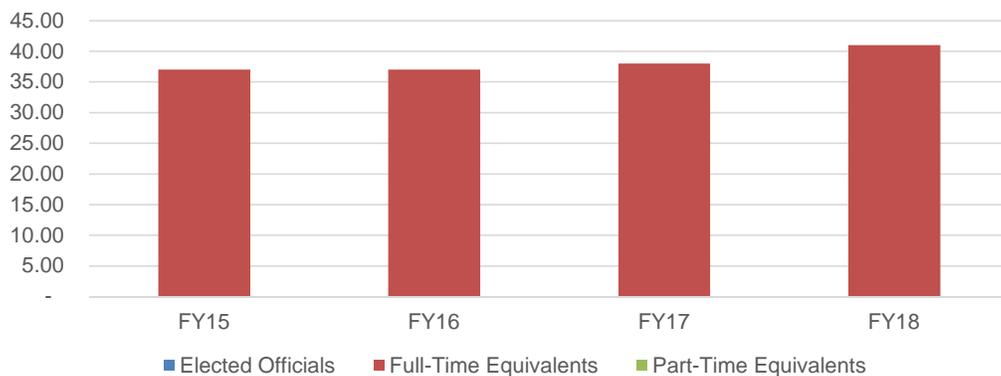
	FY15 Actuals	FY16 Actuals	FY17 Actuals*	FY18 Projection	
Time To Mark Enroute or Responding	N/A	N/A	0:01:57	0:02:00	
Total Response Time	N/A	N/A	0:08:10	0:10:00	
On Scene	N/A	N/A	0:17:17	0:15:00	
Hospital Turn Around Time	N/A	N/A	0:31:49	0:30:00	
Time to Apply 12 Lead EKG	N/A	N/A	0:17:42	0:10:00	
Patient 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



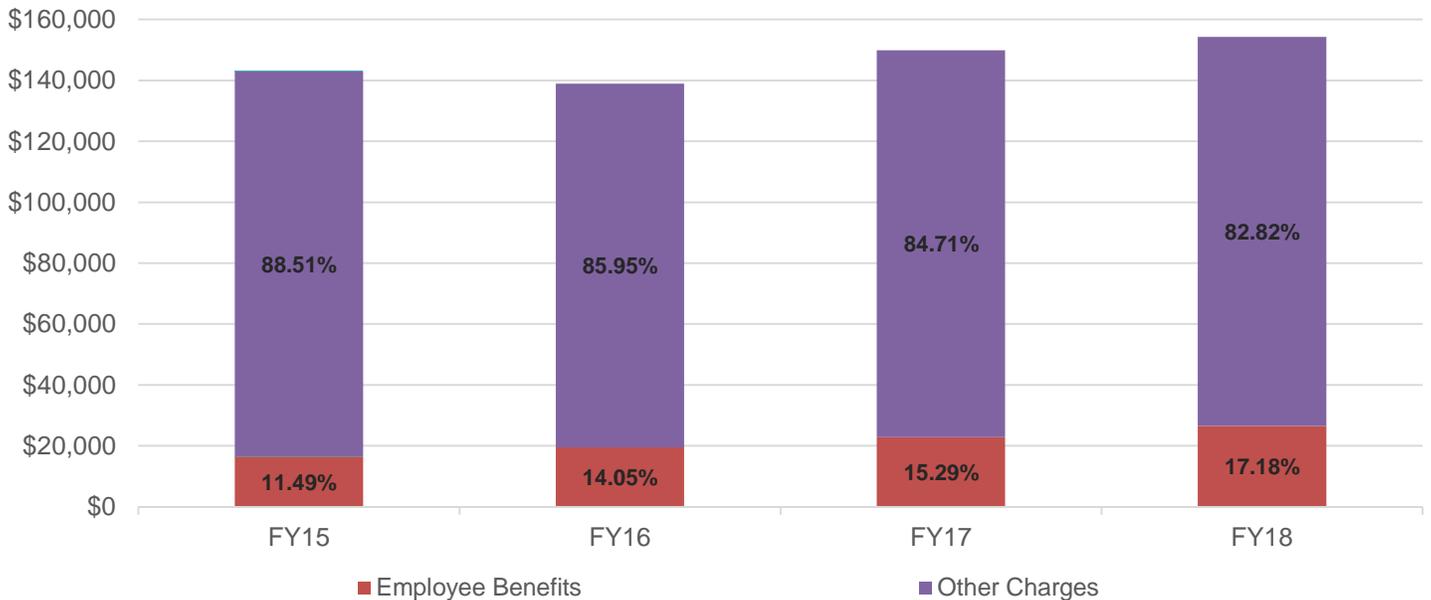


Other Fire & Rescue Department serves various functions for the fire and rescue community. This department provides retirement benefits for the volunteer organizations through the County, maintains insurance for injuries occurring in the line-of-duty for the volunteer organizations, provides needed training 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
Total	142,988	138,943	149,835	154,256

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
Total	142,988	138,943	149,835	154,256

EXPENDITURES BY CATEGORY AND FISCAL YEAR





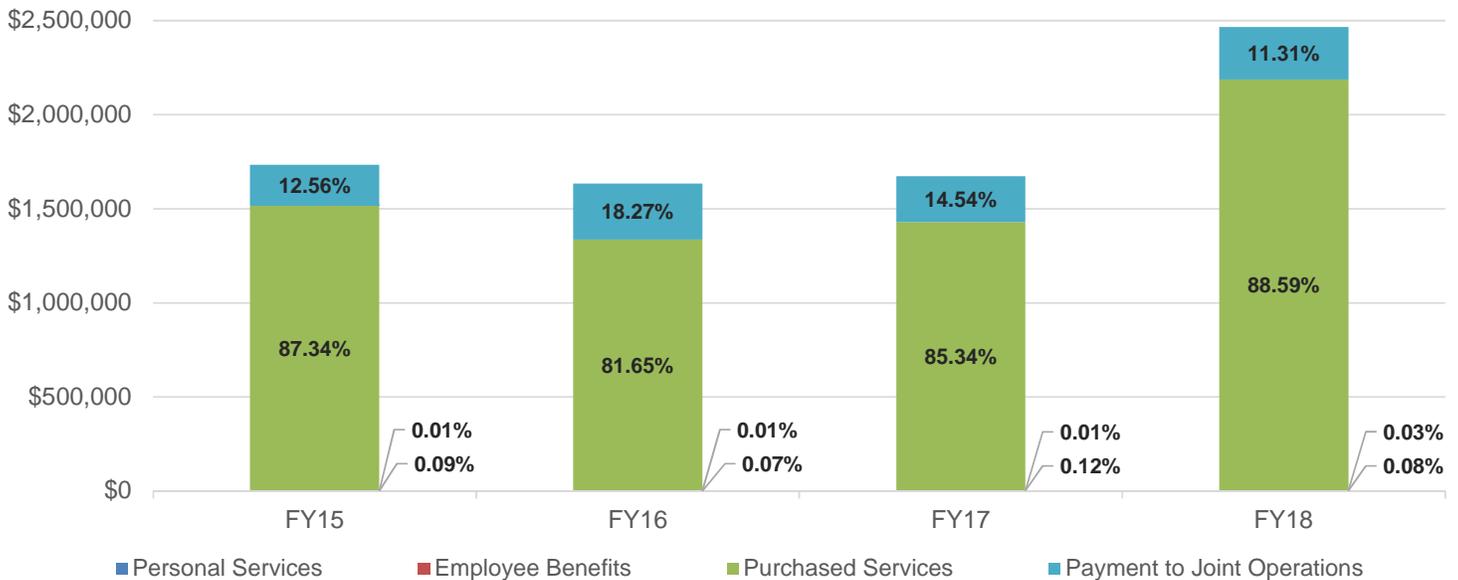
This Department serves to track all expenses related to the jointly-operated institutions of the County of Orange. These detention operations include the Central Virginia Regional Jail Authority, the Rappahannock Juvenile Detention Center, and the Jefferson Area Community Corrections Center.

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
Total	1,734,359	1,635,744	1,674,484	2,467,715

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
Total	1,734,359	1,635,744	1,674,484	2,467,715

EXPENDITURES BY CATEGORY AND FISCAL YEAR



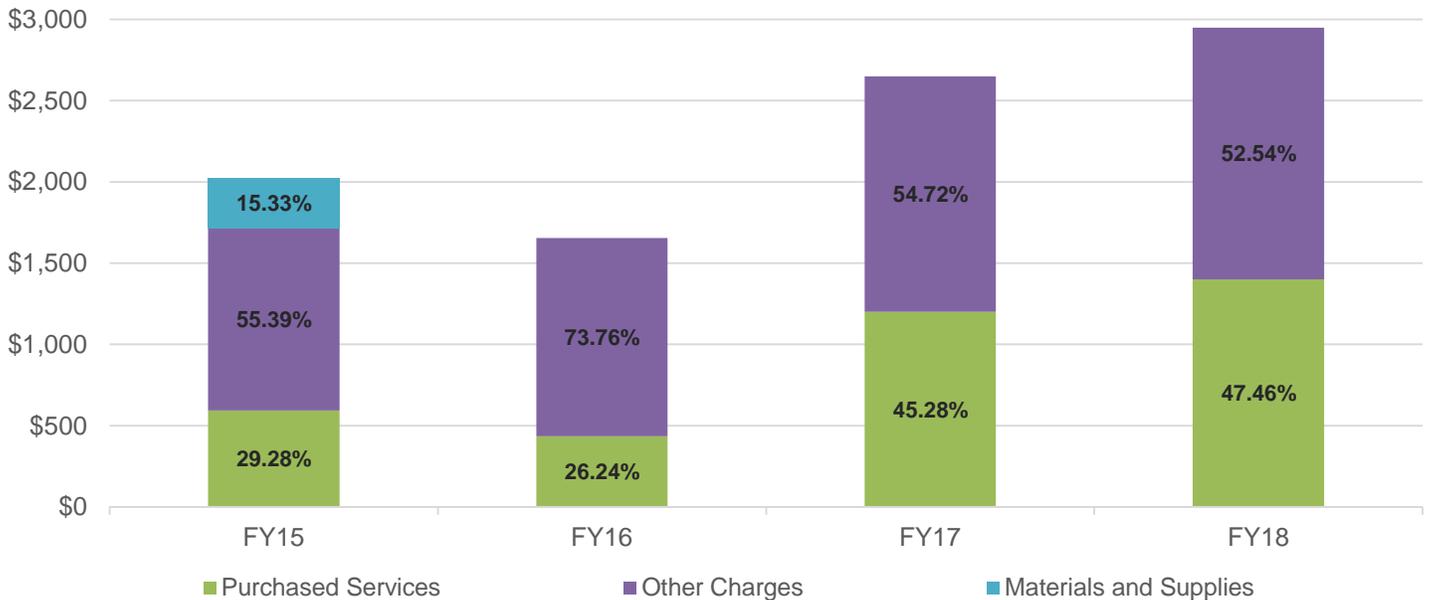


The mission of the Department of Juvenile Justice is to protect the public through a balanced approach of comprehensive services that prevent and reduce juvenile delinquency through partnerships with families, schools, communities, law enforcement and other agencies, while providing the opportunity for 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
Total	2,022	1,654	2,650	2,950

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	-	-	-
Total	2,022	1,654	2,650	2,950

EXPENDITURES BY CATEGORY AND FISCAL YEAR



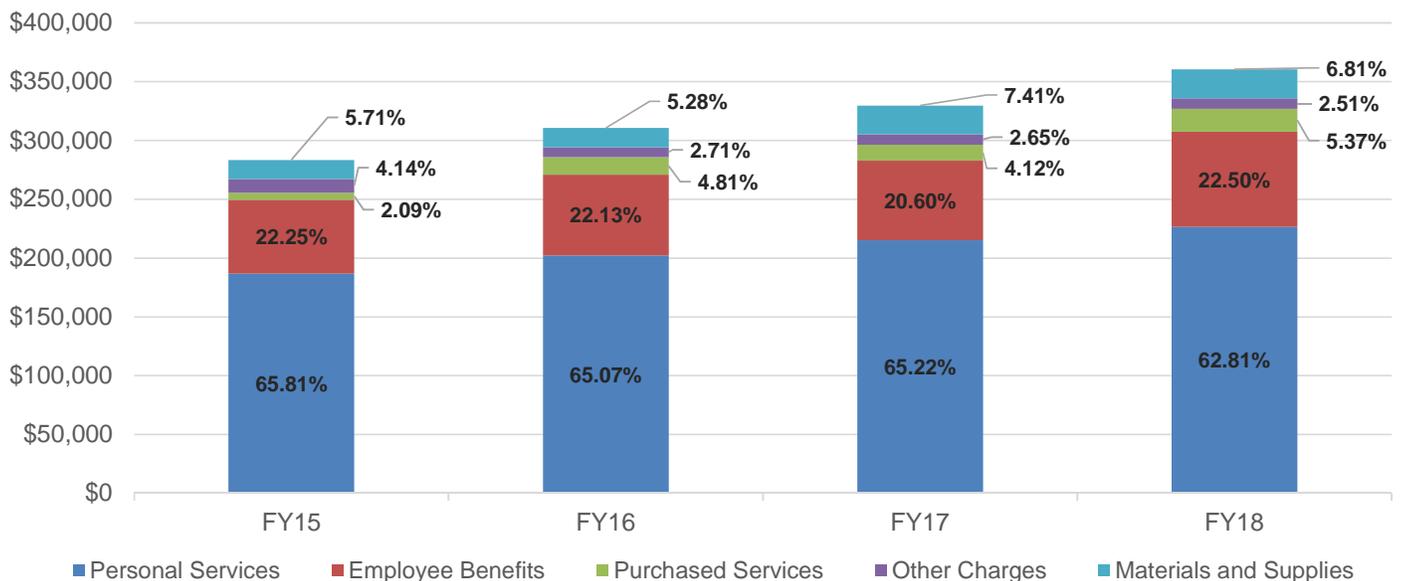


The Department of Building Inspection is mandated by the Commonwealth of Virginia to ensure compliance with the provisions of the Virginia Uniform Statewide Building Code, which prescribes regulations when constructing, replacing, maintaining and changing the use of buildings and structures, to ensure 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
Total	283,614	310,778	329,853	360,552

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
Total	283,614	310,778	329,853	360,552

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

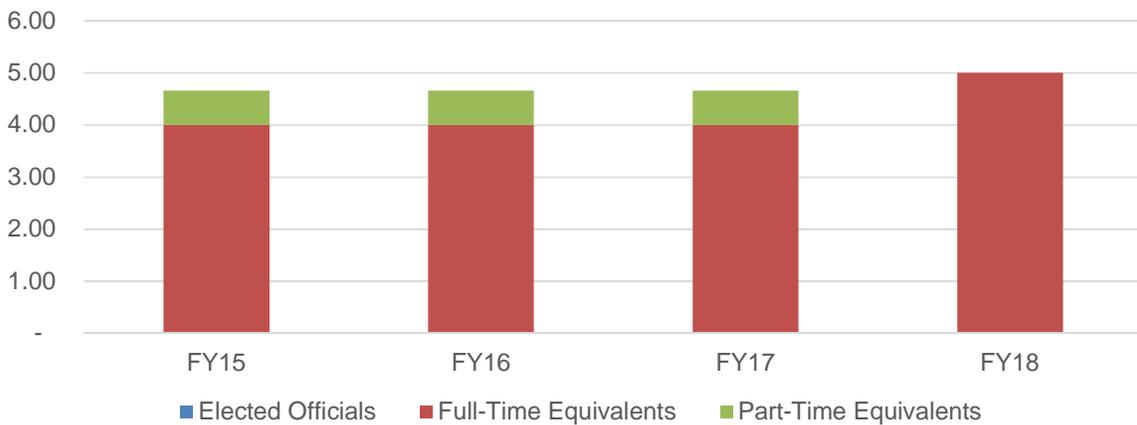
	FY15 Actuals	FY16 Actuals	FY17 Actuals*	FY18 Projection
Number of commercial permits	N/A	N/A	72	84
Number of residential permits	N/A	N/A	341	420
Number of inspections conducted	N/A	N/A	2,642	3,500

* 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





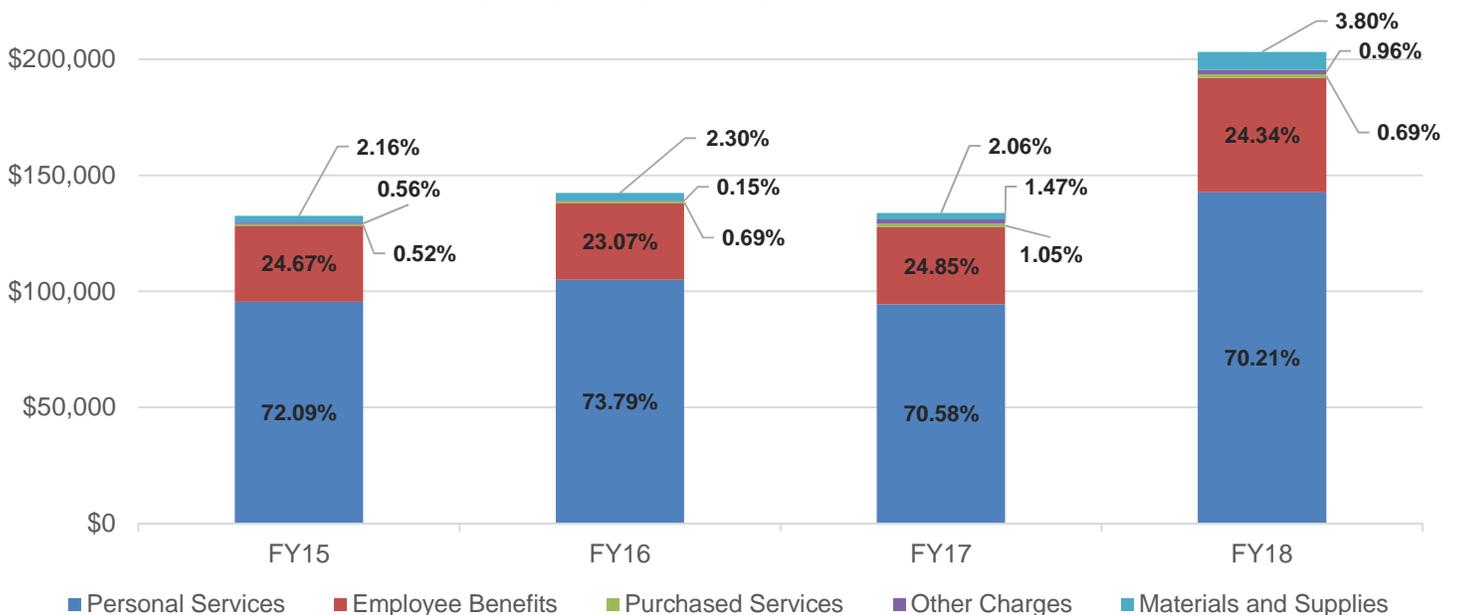
The Animal Control Department responds to incoming calls/complaints concerning various animal issues, such as animal bites, potential animal cruelty/abuse, stray/nuisance animals, barking dogs, animals in distress, sick/injured animals, wild/dangerous animals, animal behavior problems, enforces animal 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
Total	132,528	142,367	133,779	203,187

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
Total	132,528	142,367	133,779	203,187

EXPENDITURES BY CATEGORY AND FISCAL YEAR

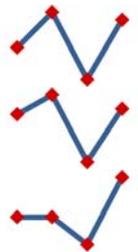


Budget Highlights

- ♦ 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

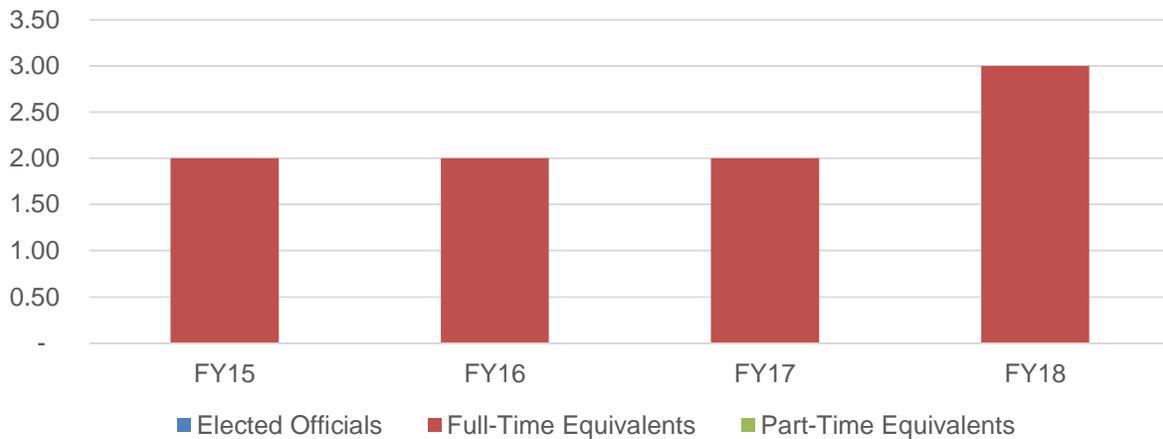


* CY17 Actuals are for January 1, 2017 - June 27, 2017.

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



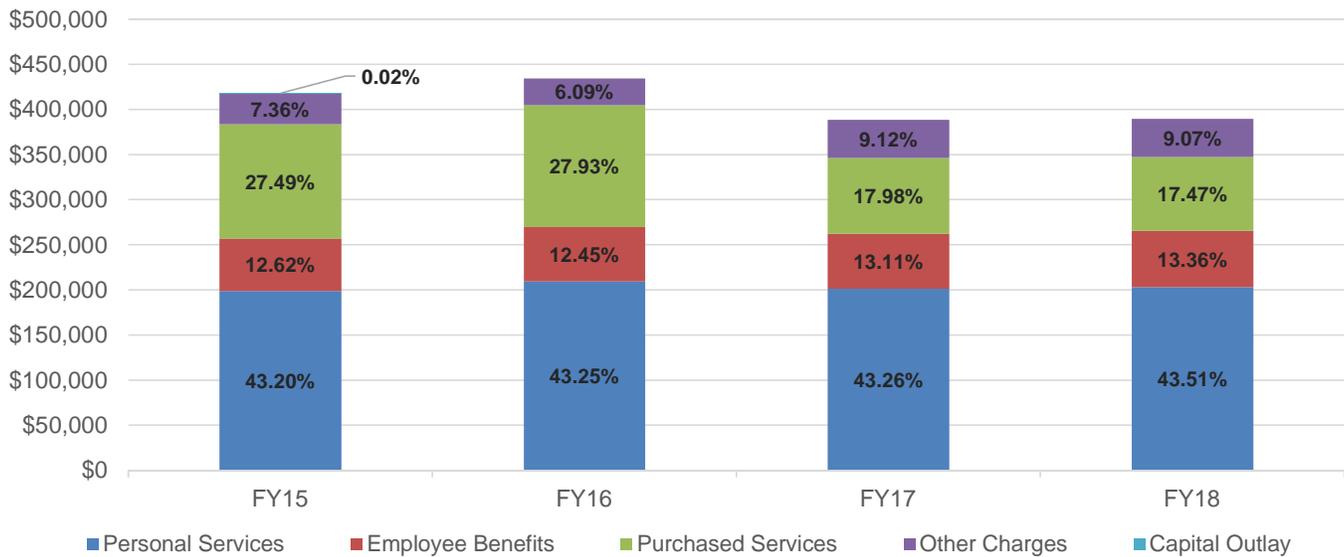


The Orange County Animal Shelter has adopted the mission to protect animals entrusted to their care; find permanent homes for lost and abandoned pets; promote responsible pet ownership and improve the quality of life in Orange County. The Animal Shelter sponsors low cost rabies and distemper vaccination 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	-	-
Total	460,868	484,386	465,790	467,242

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	-	-	-
Total	460,868	484,386	465,790	467,242

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

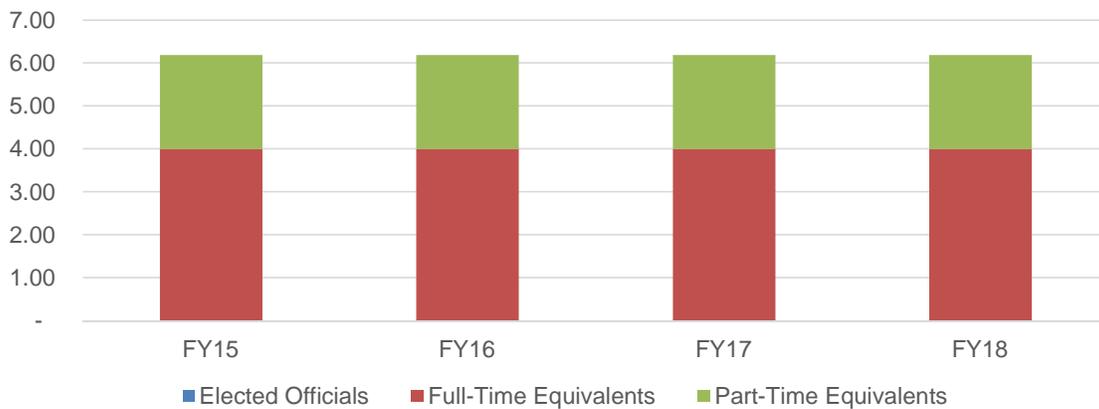
	FY15 Actuals	FY16 Actuals	FY17 Actuals*	FY18 Projection
Number of animals placed in homes	N/A	N/A	505	500
Number of animals transferred to other agencies	N/A	N/A	115	150
In-kind contributions/donations	N/A	N/A	\$18,329	\$20,000

* 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





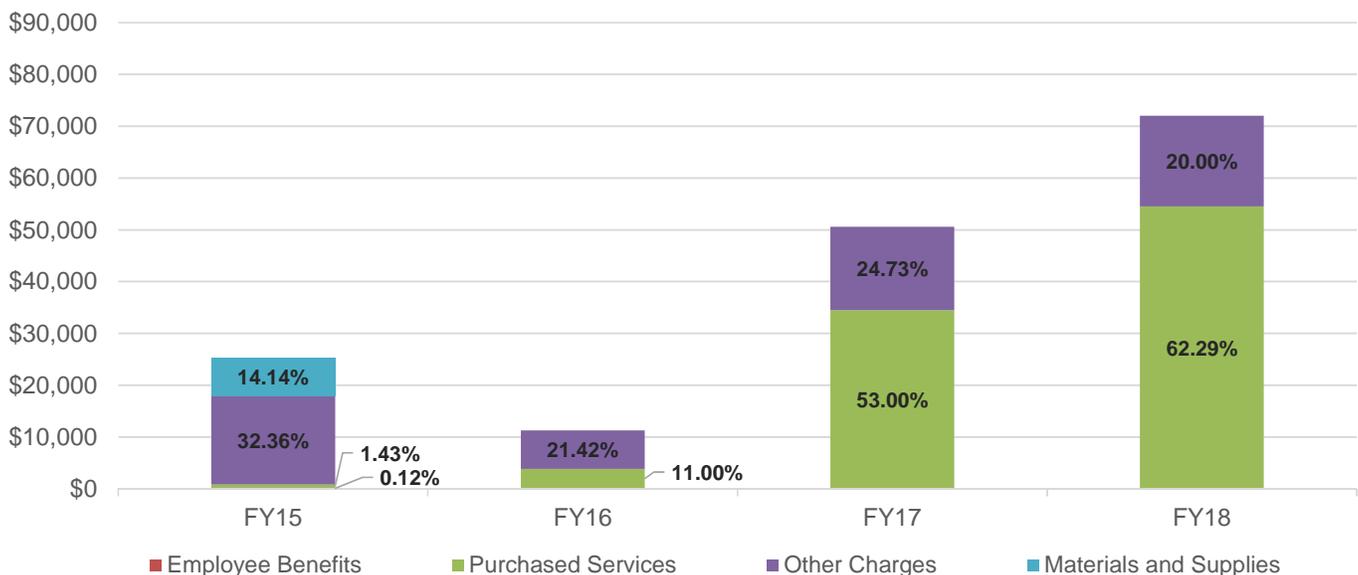
The Orange County Office of Emergency Management is responsible for overall coordination of emergency services for Orange County. This includes coordinating local emergency planning, training, and exercises. The Office of Emergency Management maintains and updates the local Emergency Operations Plan. 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
Total	52,548	34,772	65,100	87,500

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	-	-	-
Total	52,548	34,772	65,100	87,500

EXPENDITURES BY CATEGORY AND FISCAL YEAR



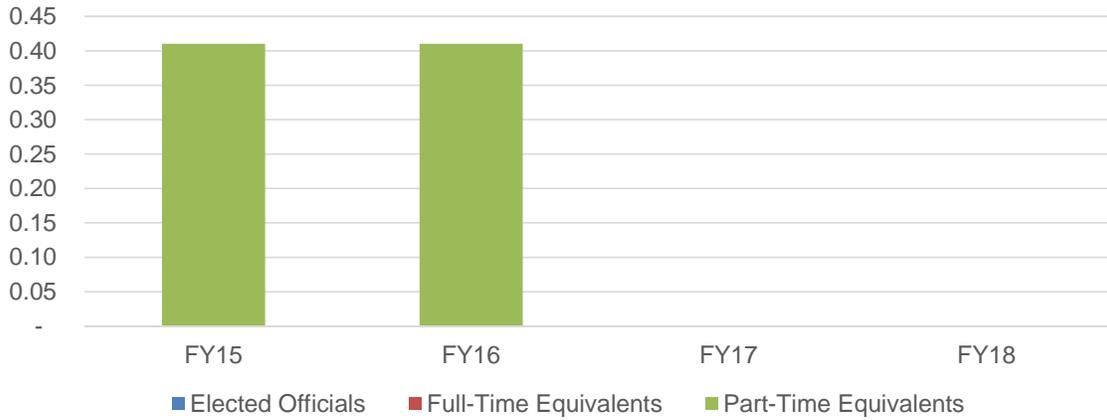
Budget Highlights

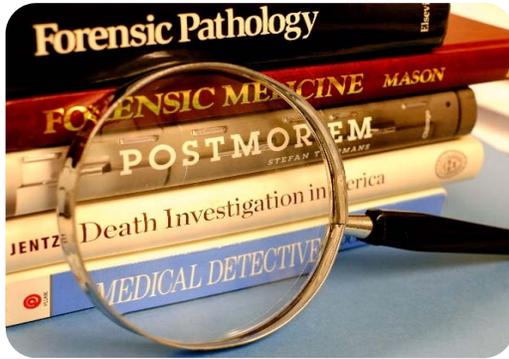
- ♦ The FY17 budget funded the purchase of First Pass Software to compliment the First Watch software currently being used.
- ♦ The budget provides funding for emergency management training and exercises.
- ♦ The department conducts Continuity of Operations Plan (COOP) exercises for County departments.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

Staffing

	FY15 Actuals	FY16 Actuals	FY17 Actuals	FY18 Projection
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
Total	620	440	500	500

Expenditures

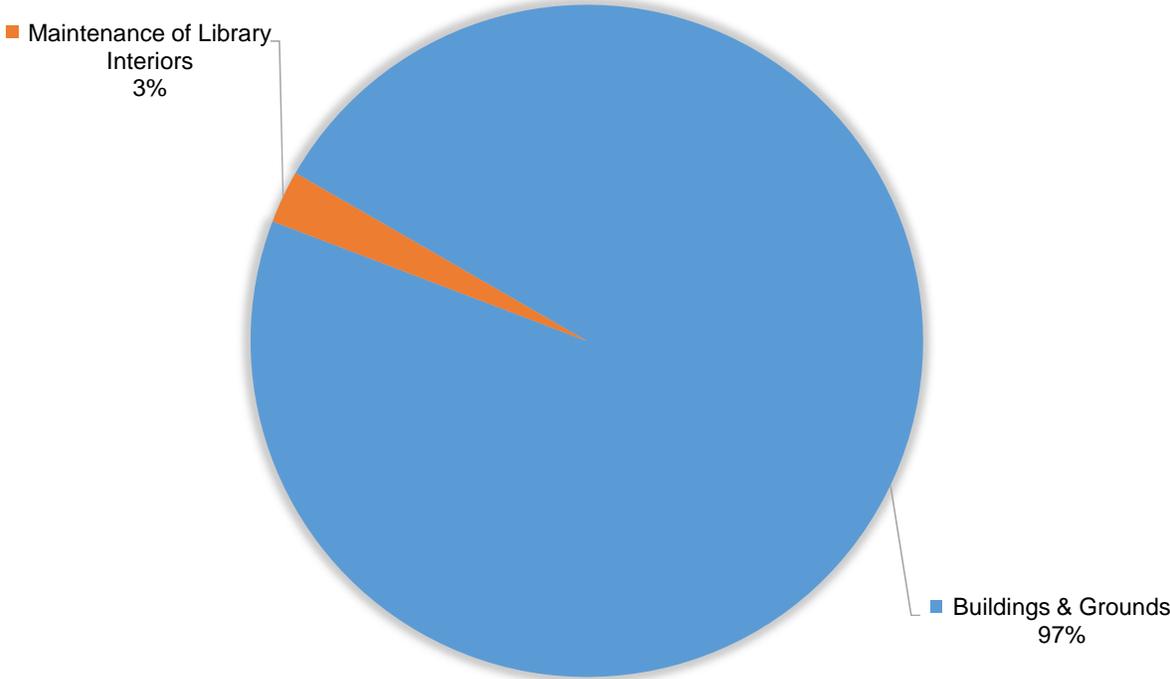
Purchased Services	620	440	500	500
Total	620	440	500	500

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%
Totals	835,473	813,924	918,007	950,004	3.37%



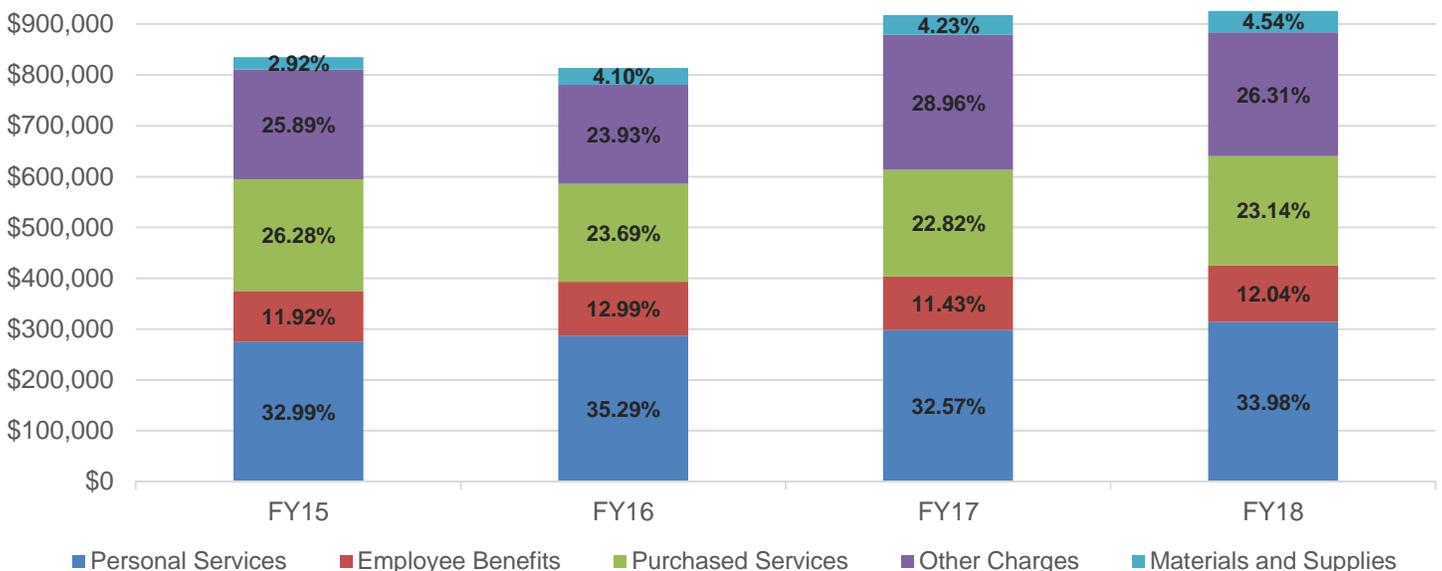
Maintenance of Buildings and Grounds is managed by the Department of Public Works (DPW). This department is comprised of two divisions, providing maintenance of general government building and grounds and custodial services. In addition, DPW provides management responsibilities of general government 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	-
Total	835,475	813,924	918,007	925,819

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
Total	835,475	813,924	918,007	925,819

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

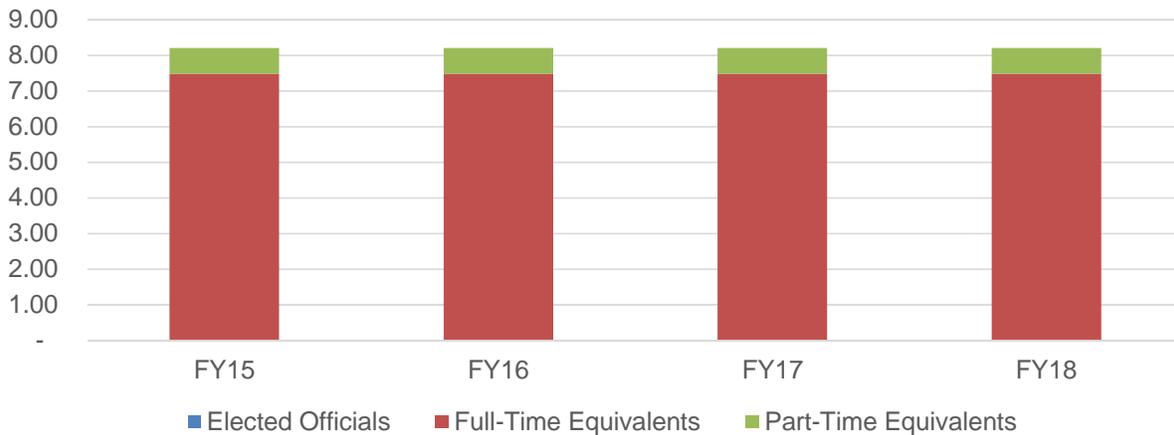
	FY15 Actuals	FY16 Actuals	FY17 Actuals*	FY18 Projection
Energy Costs	N/A	N/A	\$77,200	\$191,350
Number of Service Tickets	N/A	N/A	305	1,000
Number of Projects	N/A	N/A	6	10

* 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.

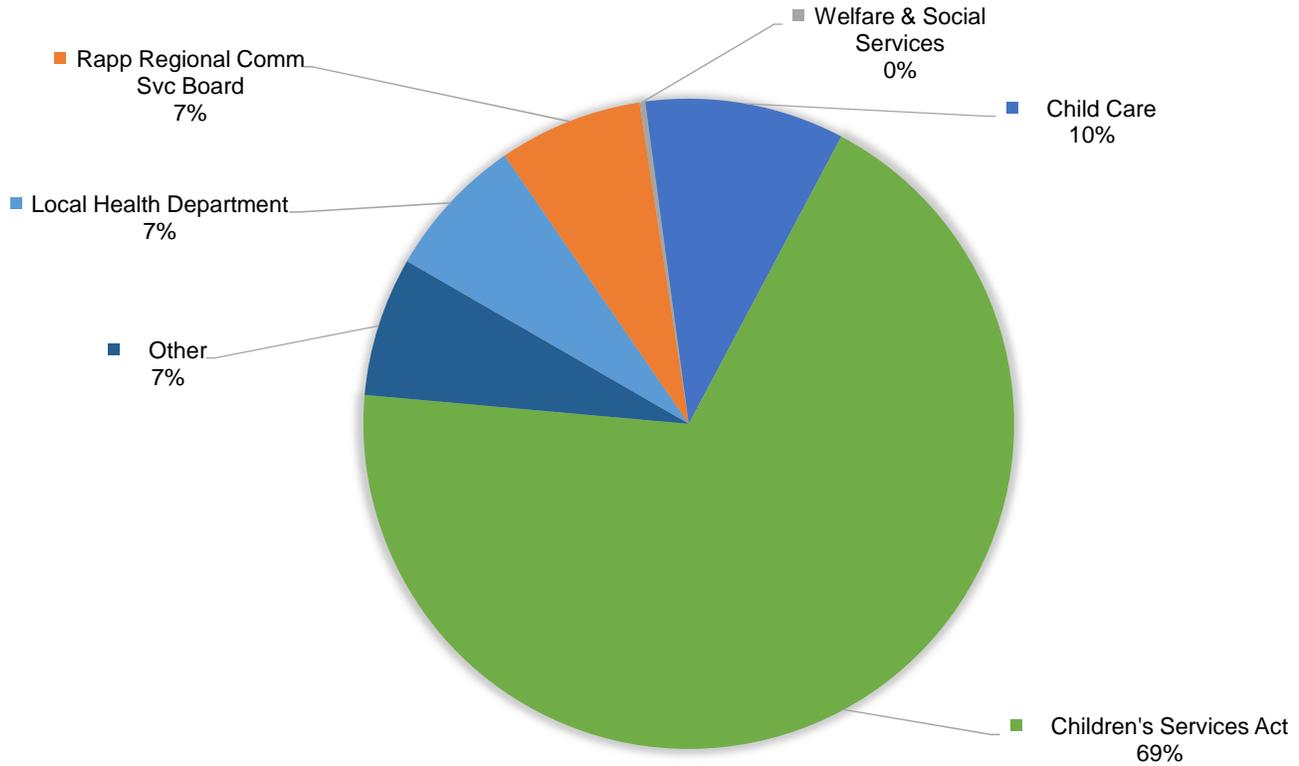
	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget
Revenues				
Undesignated Revenues	-	-	-	24,185
Total	-	-	-	24,185
Expenditures				
Other Charges	-	-	-	24,185
Total	-	-	-	24,185

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%
Office on Youth:					
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%
Totals	2,869,123	3,151,712	3,002,637	3,473,794	13.56%



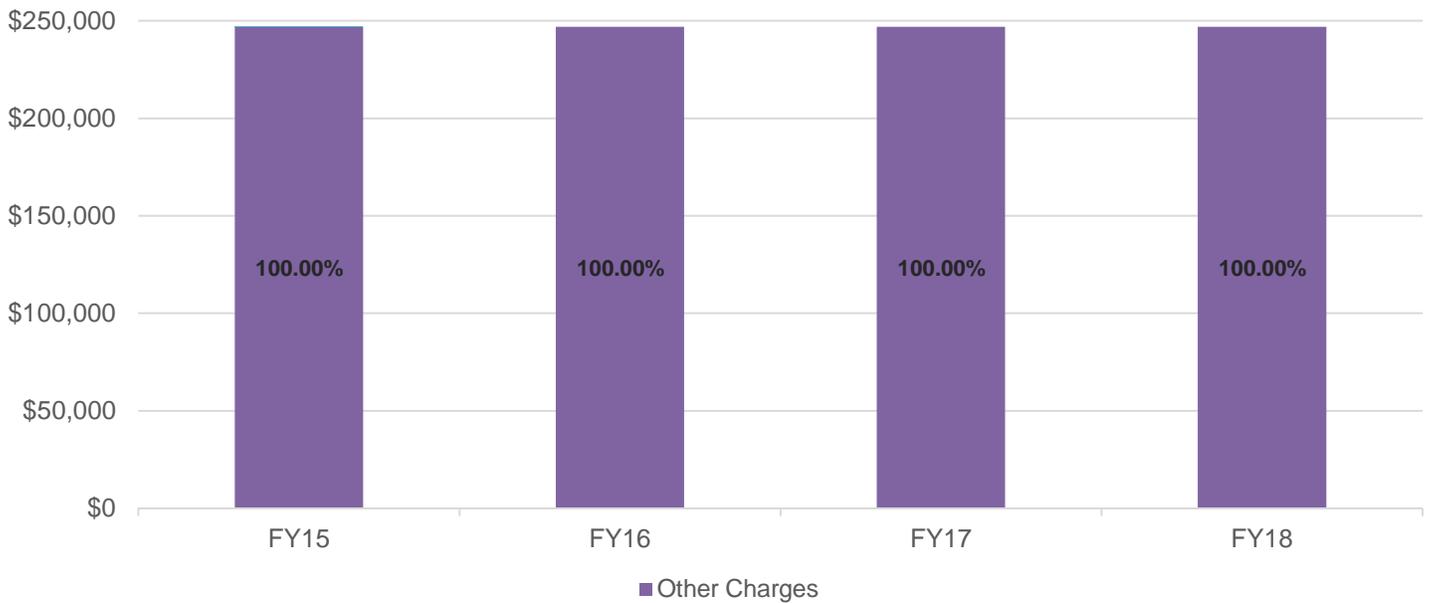
Public Health
Prevent. Promote. Protect

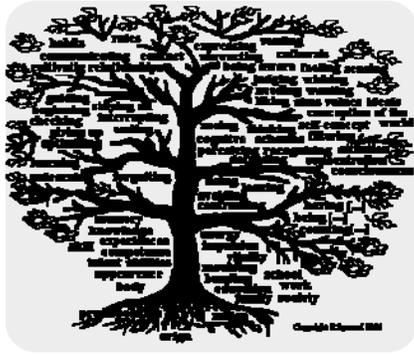
The mission of the Orange County Health Department is to attain optimal health for the people of Orange County through disease prevention, environmental safeguards and health promotion.

Revenues	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget
Undesignated Revenues	246,962	246,962	246,962	246,962
Total	246,962	246,962	246,962	246,962

Expenditures	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget
Other Charges	246,962	246,962	246,962	246,962
Total	246,962	246,962	246,962	246,962

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
Total	198,454	198,454	213,113	247,956
Expenditures				
Other Charges	198,454	198,454	213,113	247,956
Total	198,454	198,454	213,113	247,956

EXPENDITURES BY CATEGORY AND FISCAL YEAR





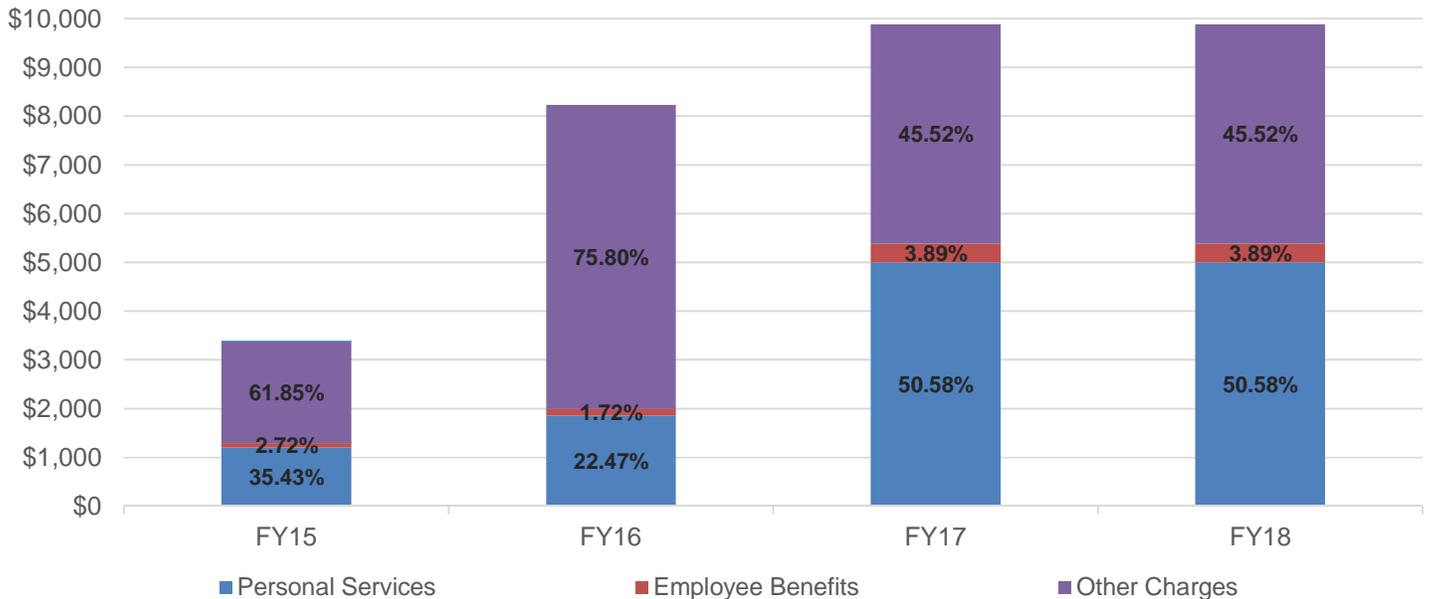
The Welfare and Social Services Board department provides support for the Social Services Board, State/Local Hospitalization Program and Welfare Funeral Supplements. The State/Local Hospitalization Program is a cooperative effort between the state and local governments that is designed to provide coverage 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
Total	3,387	8,232	9,885	9,885

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
Total	3,387	8,232	9,885	9,885

EXPENDITURES BY CATEGORY AND FISCAL YEAR





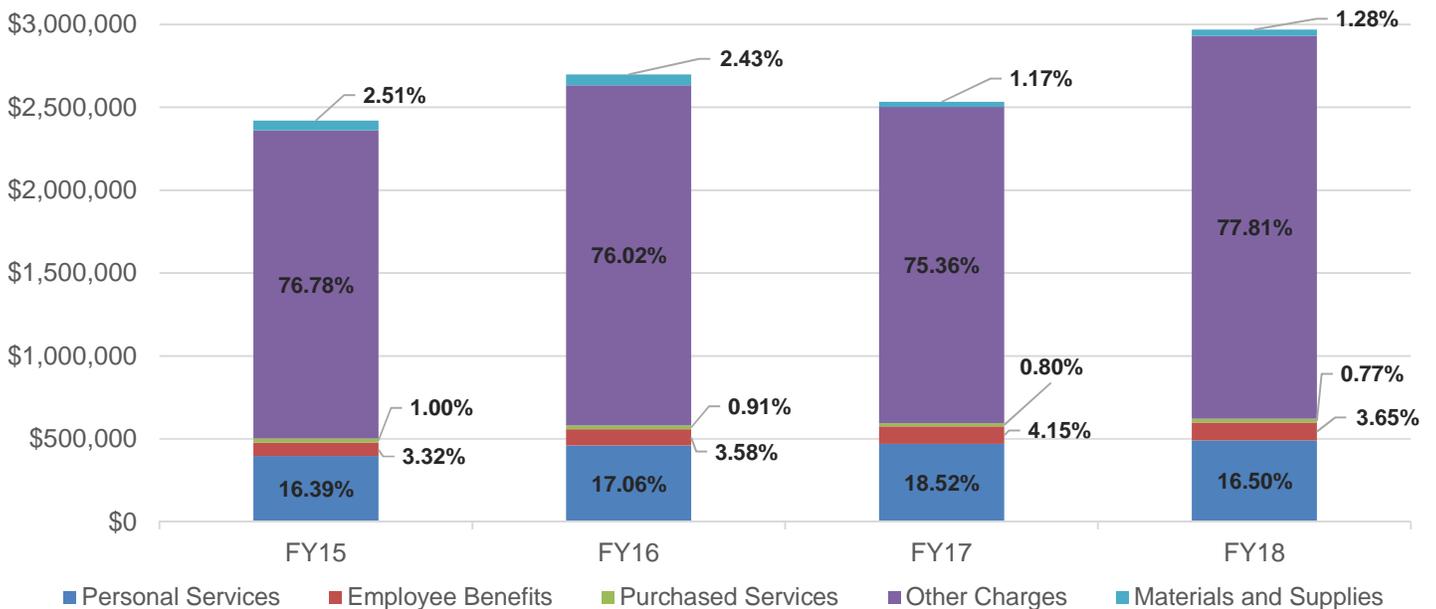
The Office on Youth has many programs and responsibilities. These include, but are not limited to: School-Age Child Care; Children's Services Act Pool; Children's Services Act Administration, Virginia Juvenile Community Crime Control Act; Office on Youth Administration; Office on Youth Programs; Youth 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
Total	2,420,320	2,698,064	2,532,677	2,968,991

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
Total	2,420,320	2,698,064	2,532,677	2,968,991

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

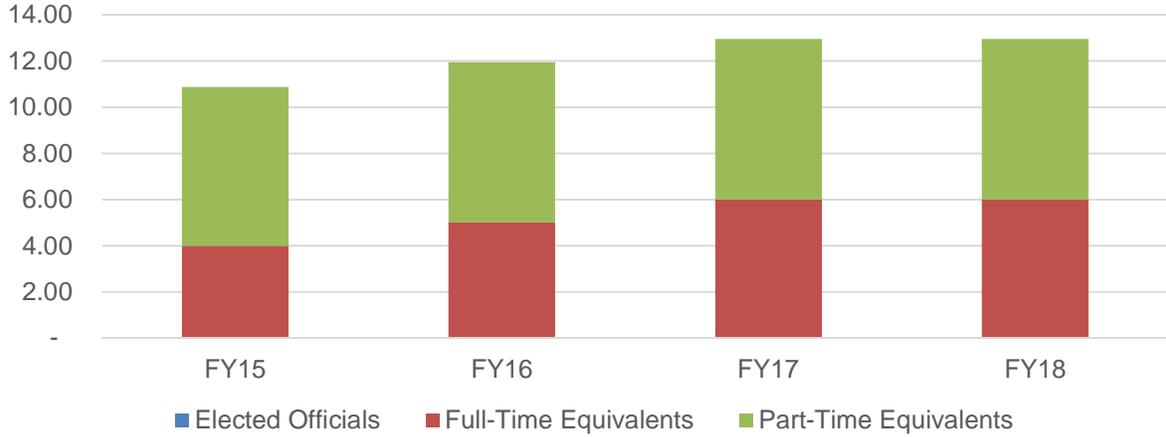
	FY15 Actuals	FY16 Actuals	FY17 Actuals*	FY18 Projection	
Number of children served in our school-age child care programs	N/A	N/A	277	275	
Children's Services Act- Number of children served	N/A	N/A	129	N/A	
Virginia Foundation for Health Youth (VFHY) SFP Families Enrolled/Graduated	N/A	N/A	14	12	
Virginia 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 OOO Programming	N/A	N/A	8	10	
Number of Public Relations Events attended by OOO 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 OOO Volunteers	N/A	N/A	1,256	1,500	

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

Staffing

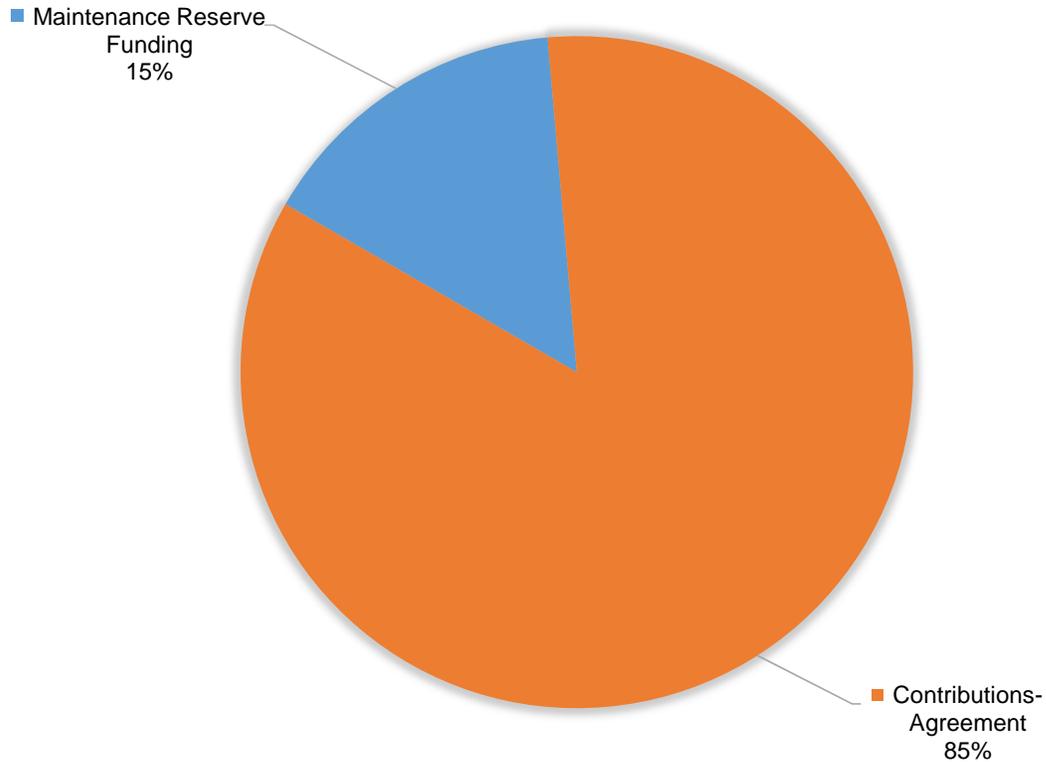
	FY15 Actuals	FY16 Actuals	FY17 Actuals	FY18 Projection
Elected Officials	-	-	-	-
Full-Time Equivalents	4.00	5.00	6.00	6.00
Part-Time Equivalents	6.87	6.95	6.95	6.95

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
Germanna Community College:					
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%
Totals	10,385	10,473	10,306	10,296	-0.10%

* 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.

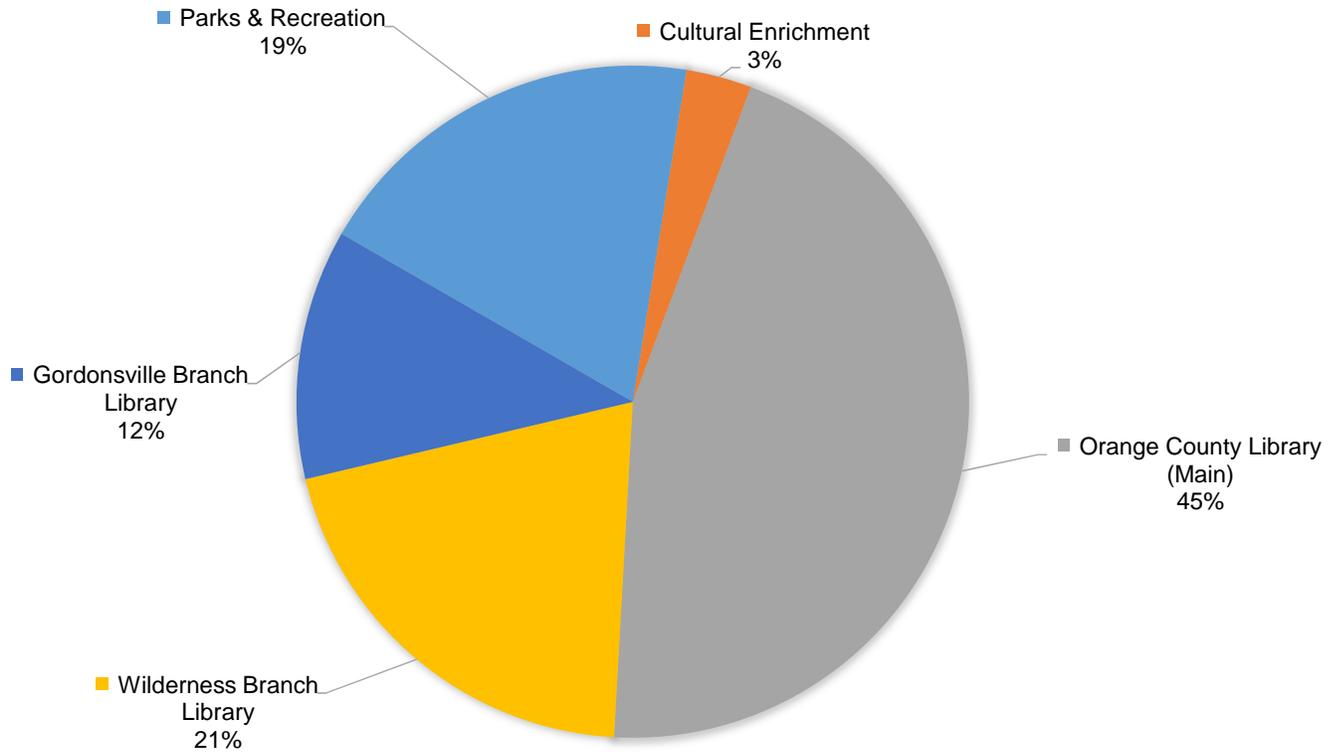
	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget
Revenues				
Undesignated Revenues	10,385	10,473	10,306	10,296
Total	10,385	10,473	10,306	10,296
Expenditures				
Other Charges	10,385	10,473	10,306	10,296
Total	10,385	10,473	10,306	10,296

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%
Totals	1,244,476	1,290,955	1,271,657	1,314,499	3.26%



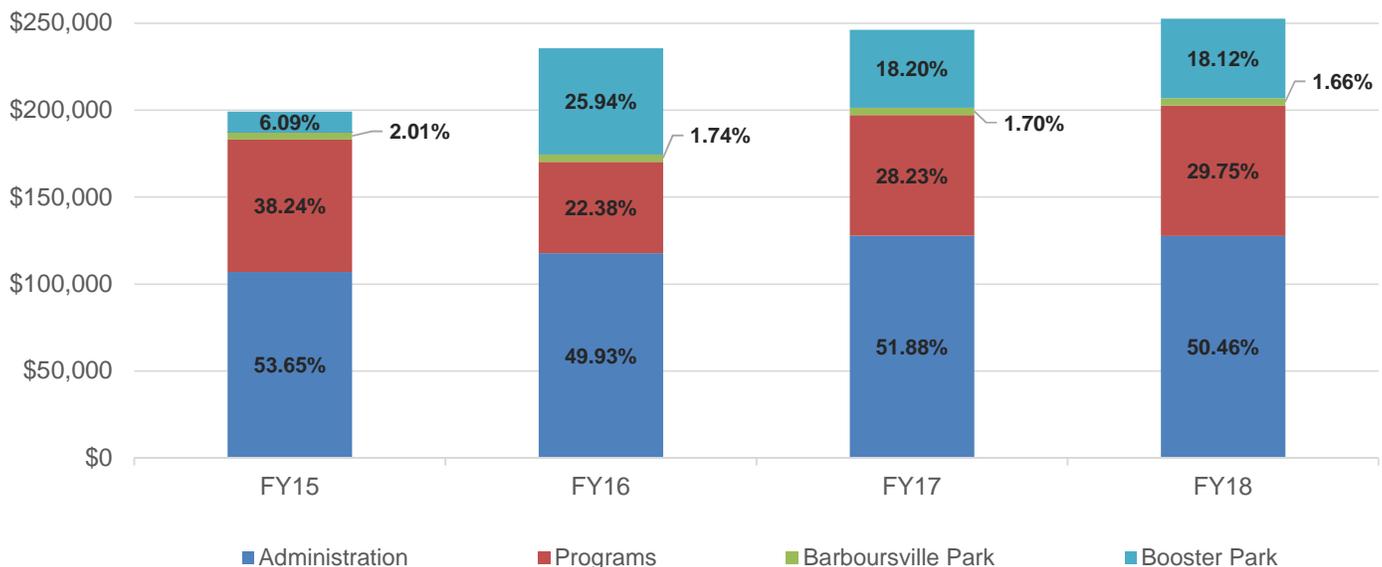
The Parks and Recreation Department is responsible for the specific development and implementation of recreational programs for the citizens of Orange County. Orange County Parks and Recreation provides a wide variety of organized recreational activities for all ages (Youth, Adult, 50 & Wiser) Activities 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
Total	199,373	235,722	246,288	252,758

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
Total	199,373	235,722	246,288	252,758

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

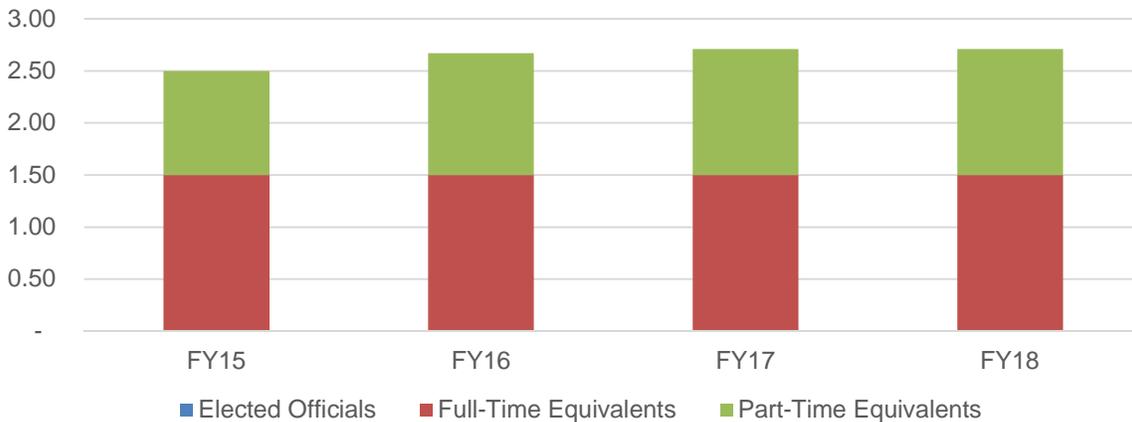
	FY15 Actuals	FY16 Actuals	FY17 Actuals*	FY18 Projection	
Programs: Youth; Adult; Seniors	N/A	N/A	20	40	
Participants: Programs: Discount Tickets; Special Events	N/A	N/A	6,433	8,000	
Park Use: Barboursville Park- Rentals, Leagues; Booster Park- Rentals, Leagues	N/A	N/A	23	50	
Registration type: Walk in,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



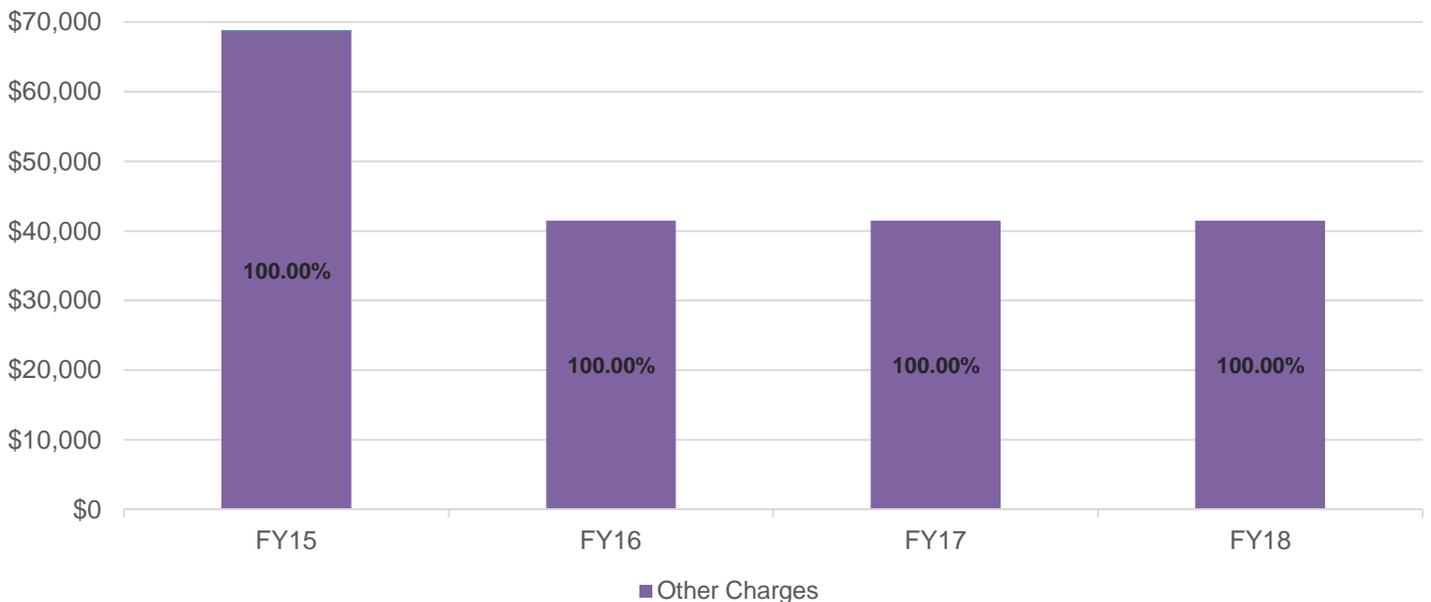


This department serves as a record of financial support in the development of important tourist and cultural centers for Orange County. Also, the department supports outside agencies that provide services to the citizens of Orange County.

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
Total	68,711	41,500	41,500	41,500

Expenditures	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget
Other Charges	68,711	41,500	41,500	41,500
Total	68,711	41,500	41,500	41,500

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.

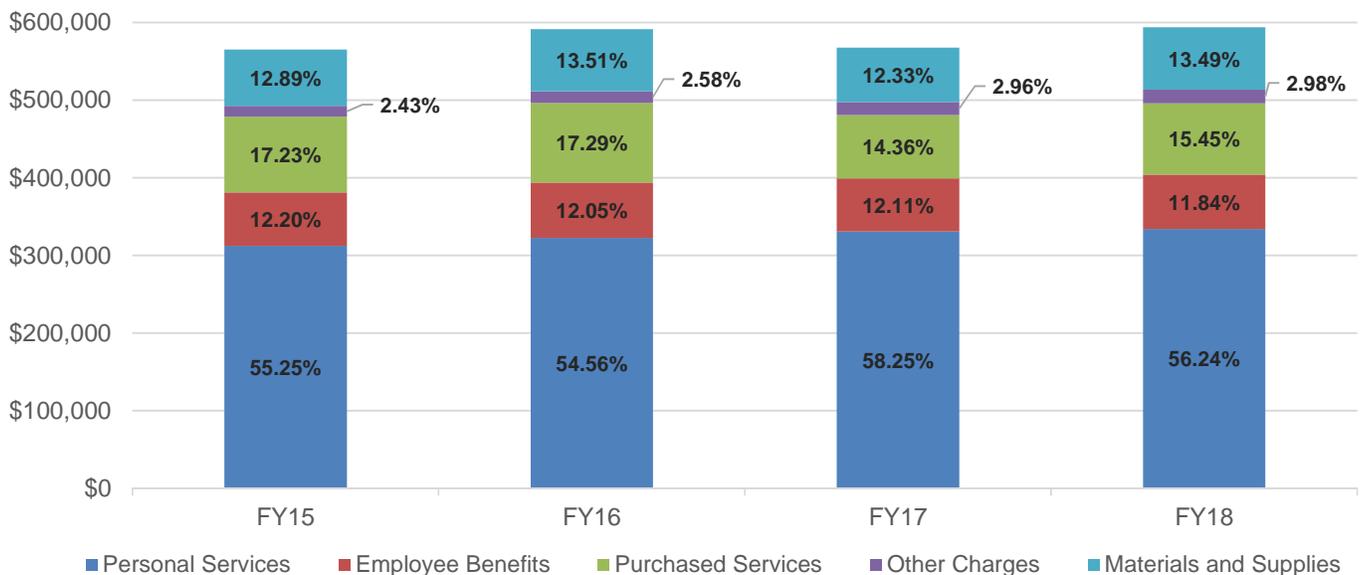
The Main Library located in the Sedwick Building provides service to the Town of Orange and central areas of the County.

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
Total	565,408	591,540	567,585	593,785

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
Total	565,408	591,540	567,585	593,785

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

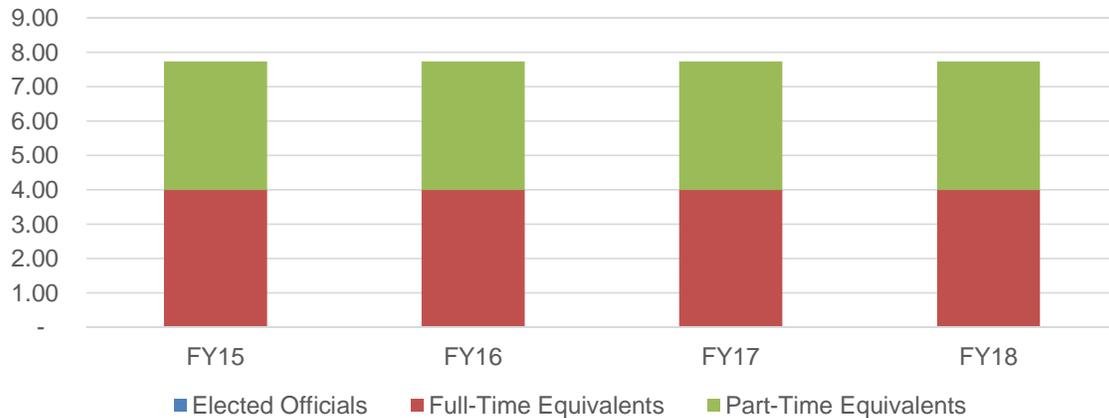
	FY15 Actuals	FY16 Actuals	FY17 Actuals*	FY18 Projection	
Door count of visitors	N/A	N/A	51,922	102,000	
Program attendance of all ages	N/A	N/A	815	1,375	
Use of library meeting rooms (both by us and outside groups)	N/A	N/A	112	215	
Fulfillment of customer hold requests	N/A	N/A	8,841	17,000	
Use of digital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

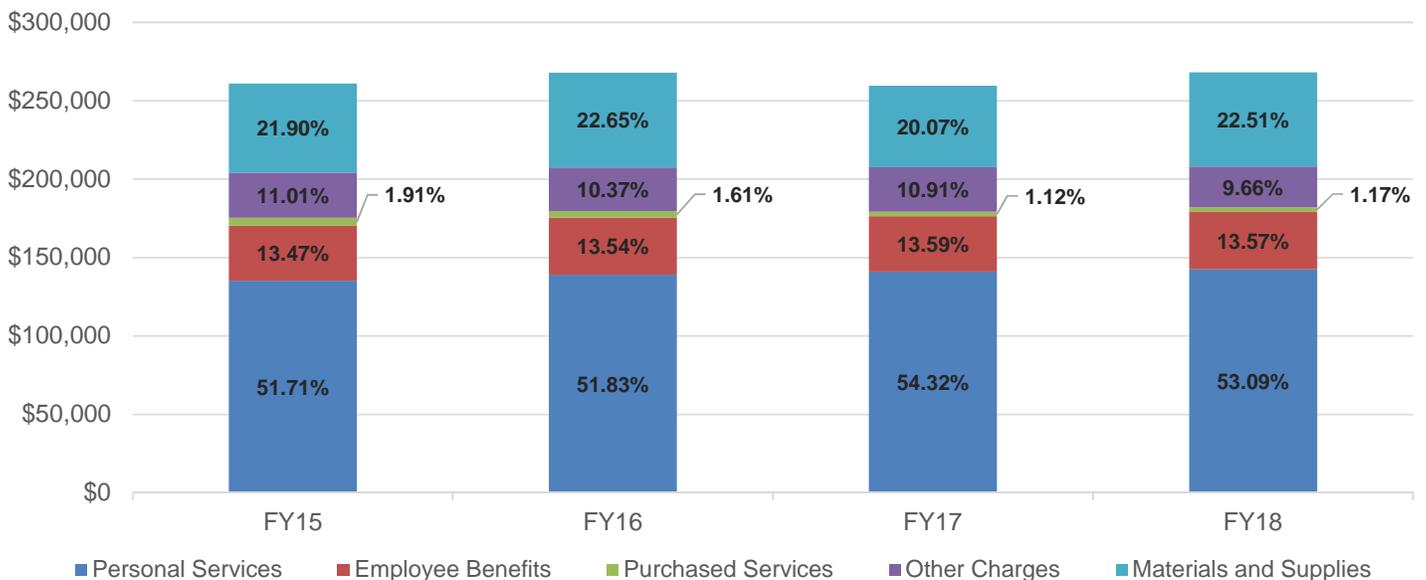
The Wilderness Branch Library provides services to Orange County residents in the eastern portion of the County. The Wilderness Branch has a specialized Civil War collection.

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
Total	261,255	268,137	259,707	268,360

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
Total	261,255	268,137	259,707	268,360

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

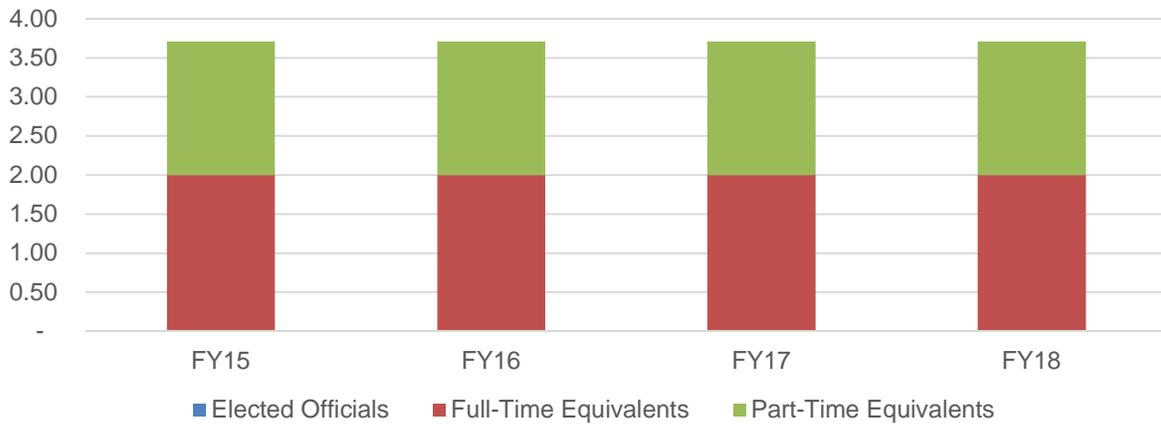
	FY15 Actuals	FY16 Actuals	FY17 Actuals*	FY18 Projection	
Door count of visitors	N/A	N/A	25,864	42,000	
Program attendance of all ages	N/A	N/A	1,063	1,650	
Use of library meeting rooms (both by us and outside groups)	N/A	N/A	135	250	
Fulfillment of customer hold requests	N/A	N/A	8,933	14,250	
Use of digital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

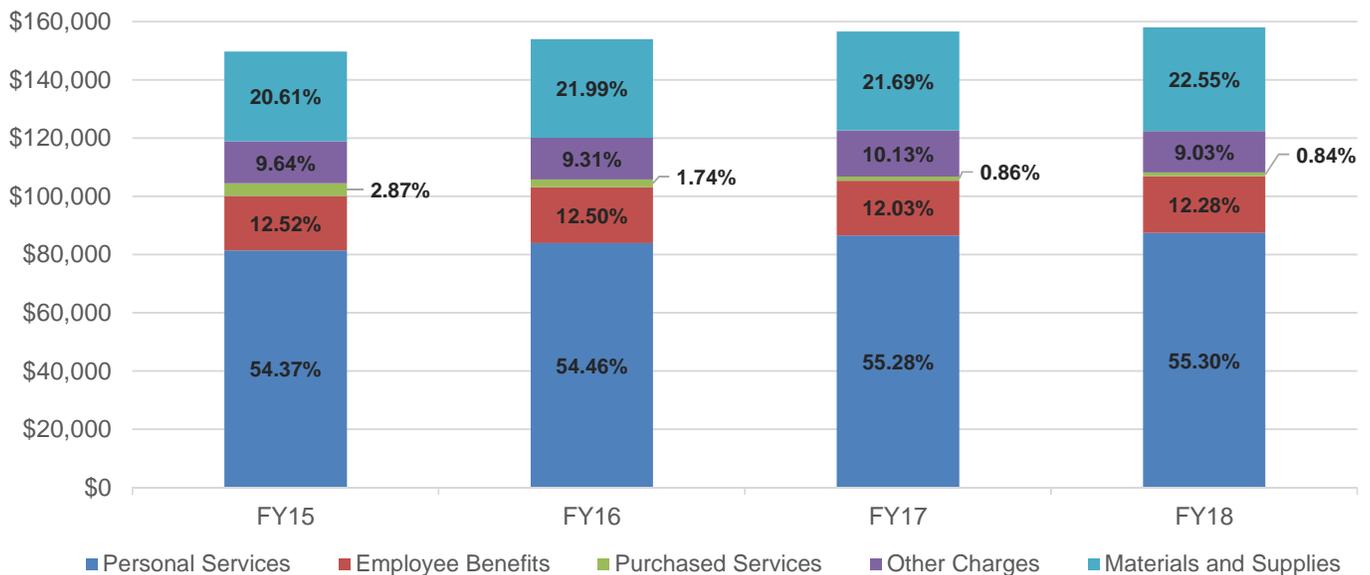
The Gordonsville Library provides services to the south and western portion of the County of Orange.

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
Total	149,729	154,055	156,577	158,096

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
Total	149,729	154,055	156,577	158,096

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

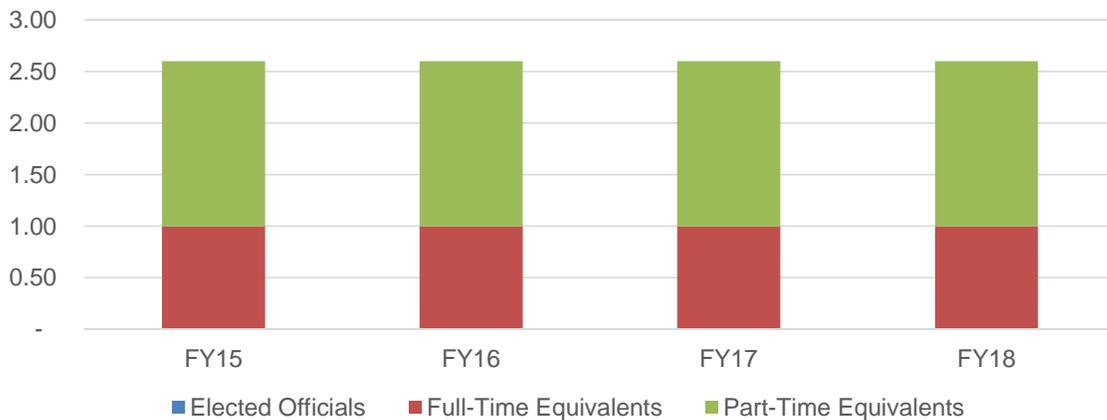
	FY15 Actuals	FY16 Actuals	FY17 Actuals*	FY18 Projection	
Door count of visitors	N/A	N/A	15,350	26,000	
Program attendance of all ages	N/A	N/A	539	875	
Use of library meeting rooms (both by us and outside groups)	N/A	N/A	170	325	
Fulfillment of customer hold requests	N/A	N/A	4,207	7,500	
Use of digital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

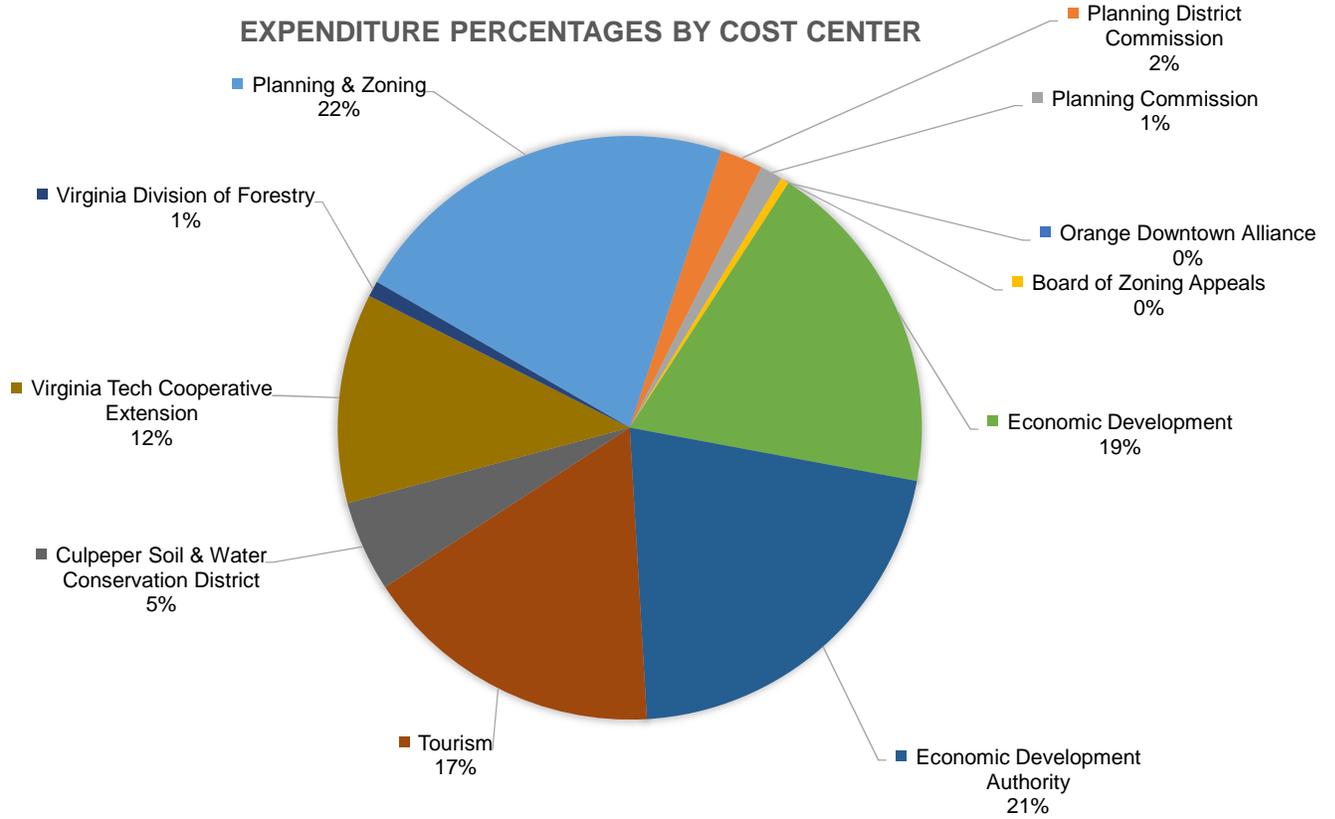
	FY15 Actuals	FY16 Actuals	FY17 Actuals	FY18 Projection
Elected Officials	-	-	-	-
Full-Time Equivalents	1.00	1.00	1.00	1.00
Part-Time Equivalents	1.60	1.60	1.60	1.60

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%
Totals	915,959	1,445,770	1,267,876	1,411,815	10.20%



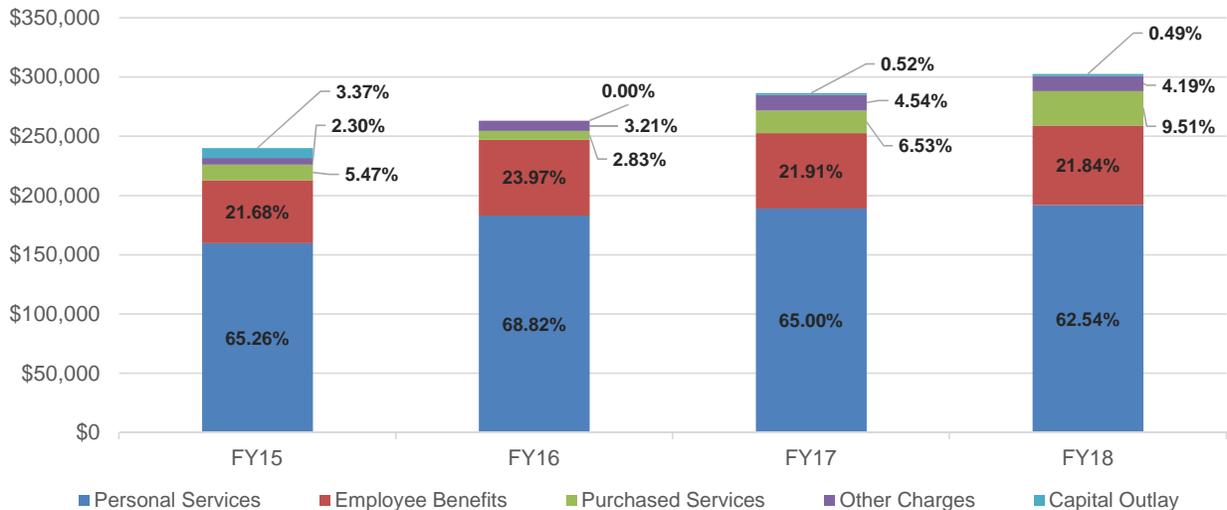
The Department of Planning and Zoning is responsible for the following programs: Long Range Planning, Zoning Administration and Enforcement, Subdivision Review, Geographic Information System (GIS) Coordination, and Erosion and Sediment Control Program Administration and Enforcement. In addition, the 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 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget
Revenues				
Undesignated Revenues	206,841	227,867	249,967	265,225
Permits, Fees & Charges	38,075	38,631	41,038	41,858
Total	244,916	266,498	291,005	307,083

Expenditures				
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
Total	244,916	266,498	291,005	307,083

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

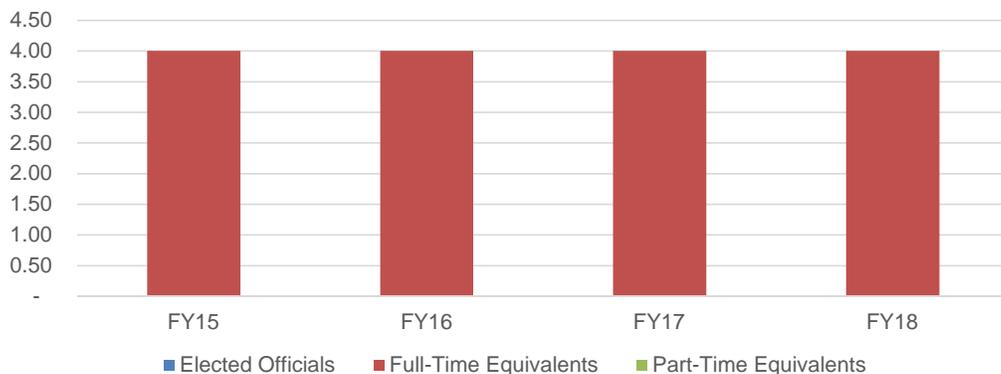
	FY15 Actuals	FY16 Actuals	FY17 Actuals*	FY18 Projection	
Percentage of site/E&S plan review applications, once deemed approvable, are given formal approvals within a 10 day period	100%	100%	100%	100%	
Number of zoning complaints	9	11	5	0	
Number of zoning violations	9	11	5	0	
Number of zoning violations 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



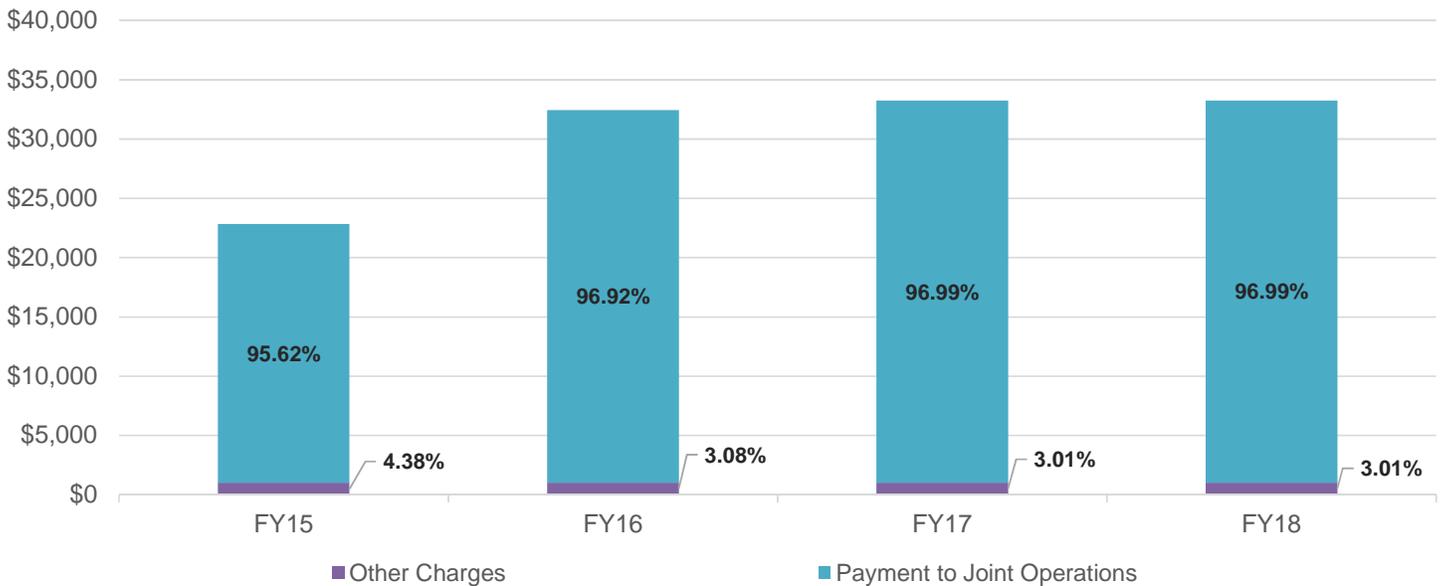


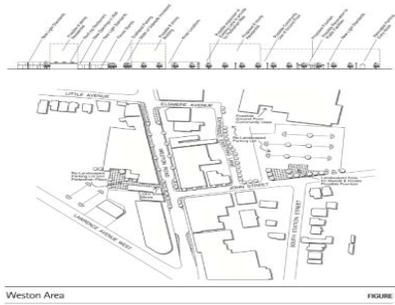
The Rappahannock-Rapidan Regional Commission (RRRC) serves the Counties of Culpeper, Fauquier, Madison, Orange, and Rappahannock, as well as the Towns of Culpeper, Gordonsville, Madison, Orange, Remington, and Warrenton. One of 21 regional commissions chartered by the Commonwealth of Virginia, the RRRC 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
Total	22,849	32,461	33,254	33,264

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
Total	22,849	32,461	33,254	33,264

EXPENDITURES BY CATEGORY AND FISCAL YEAR





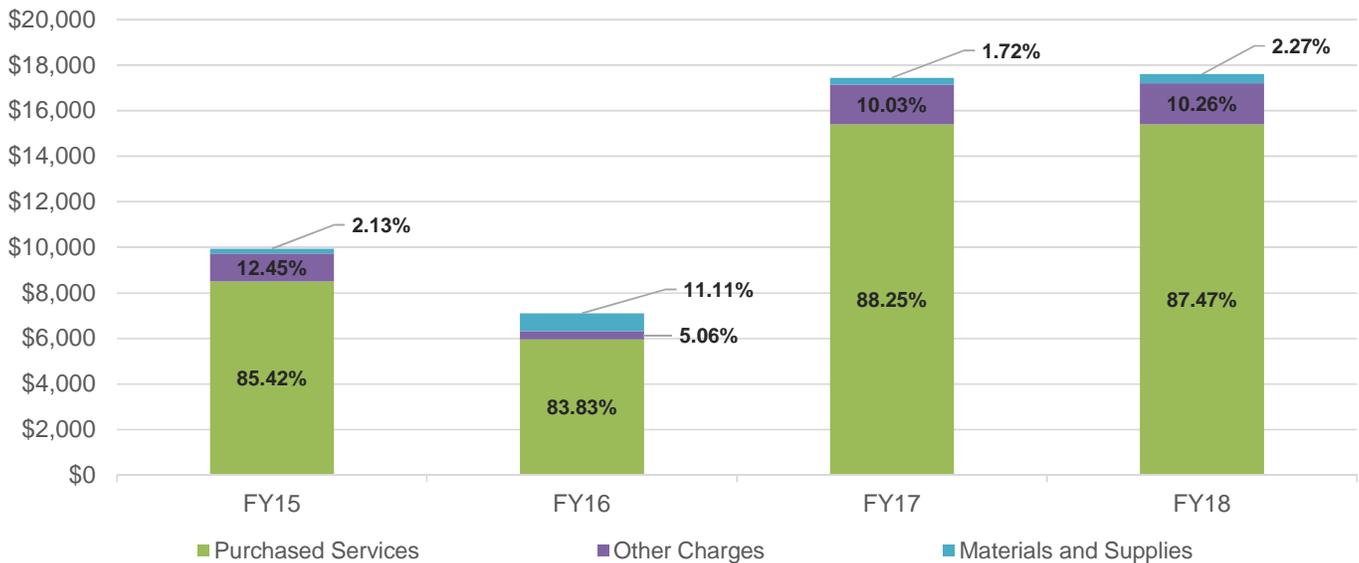
The Planning Commission advises the Board of Supervisors on the matters of planning and zoning. Specifically, their tasks include review of and recommendation on rezoning and special use permit applications, plan review and development, ordinance review and development, and periodic review of and updating 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
Total	9,937	7,101	17,450	17,606

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
Total	9,937	7,101	17,450	17,606

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





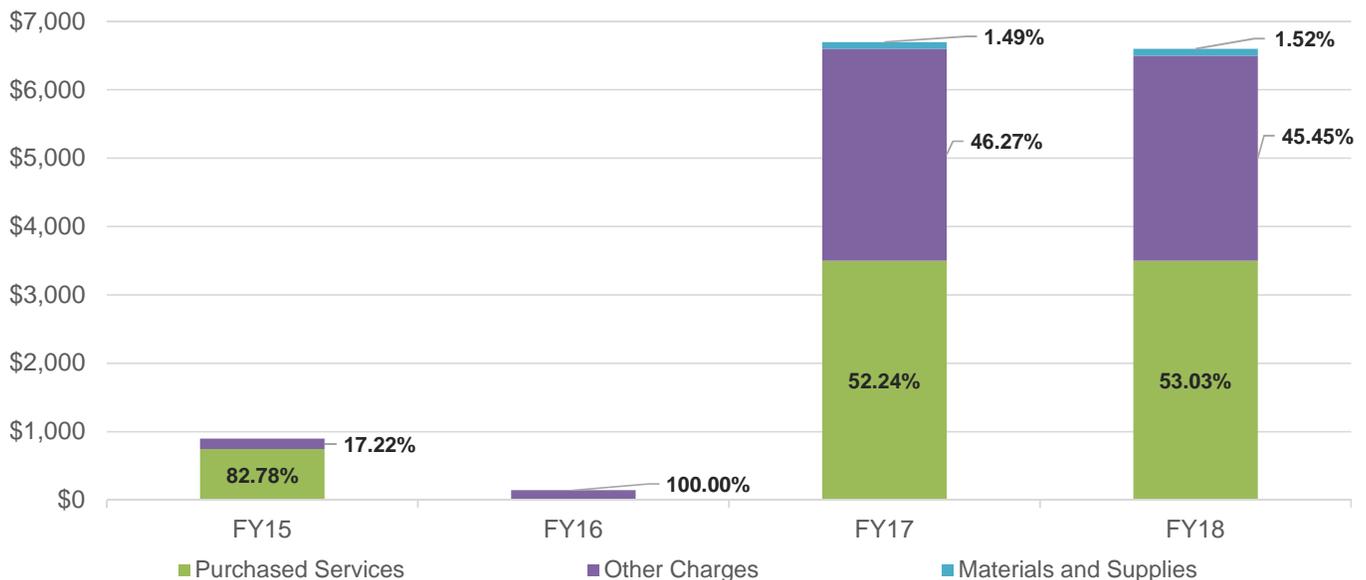
The Board of Zoning Appeals considers requests for variances and appeals of decisions made by the Zoning Administrator. The five members of the Board of Zoning Appeals are appointed by the Orange County Circuit Court, one from each election district, upon recommendations made by the Board of Supervisors.

Revenues	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget
Undesignated Revenues	894	144	6,700	6,600
Total	894	144	6,700	6,600

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
Total	894	144	6,700	6,600

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

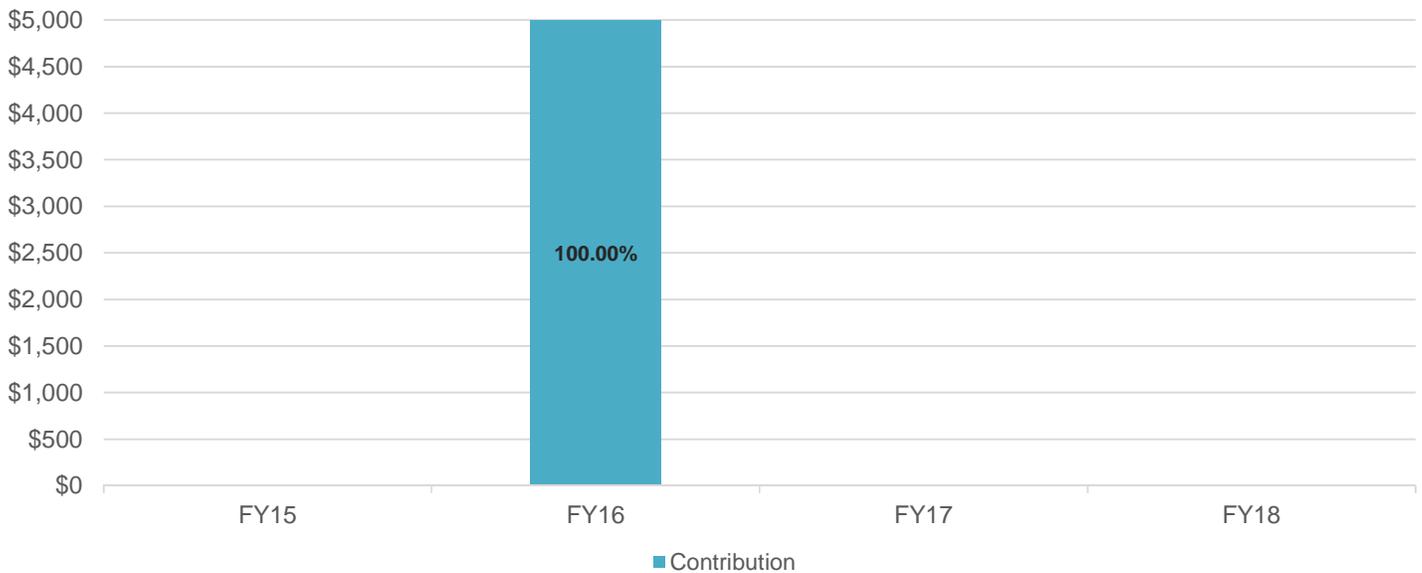




The Orange Downtown Alliance is a nonprofit association established to enhance the economic environment of the town of Orange as a center of commerce while maintaining the character and integrity of the town's central business district as an attractive place to live, work and visit.

	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget
Revenues				
Undesignated Revenues	-	5,000	-	-
Total	-	5,000	-	-
Expenditures				
Contribution	-	5,000	-	-
Total	-	5,000	-	-

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.

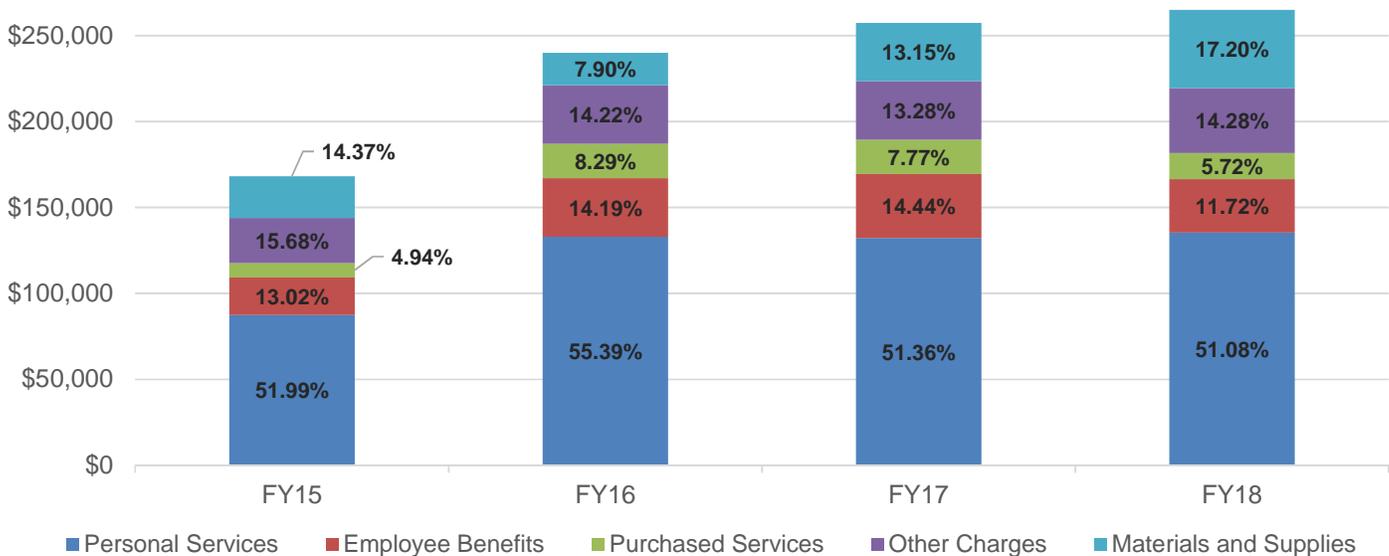
Working directly with the County Administrator and the Orange County Economic Development Authority, Orange County Economic Development makes sure that the team in place can assemble the partners necessary to answer questions related to relocations, expansions and the general business environment.

Revenues	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget
Undesignated Revenues	168,145	240,060	257,411	265,062
Total	168,145	240,060	257,411	265,062

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
Total	168,145	240,060	257,411	265,062

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

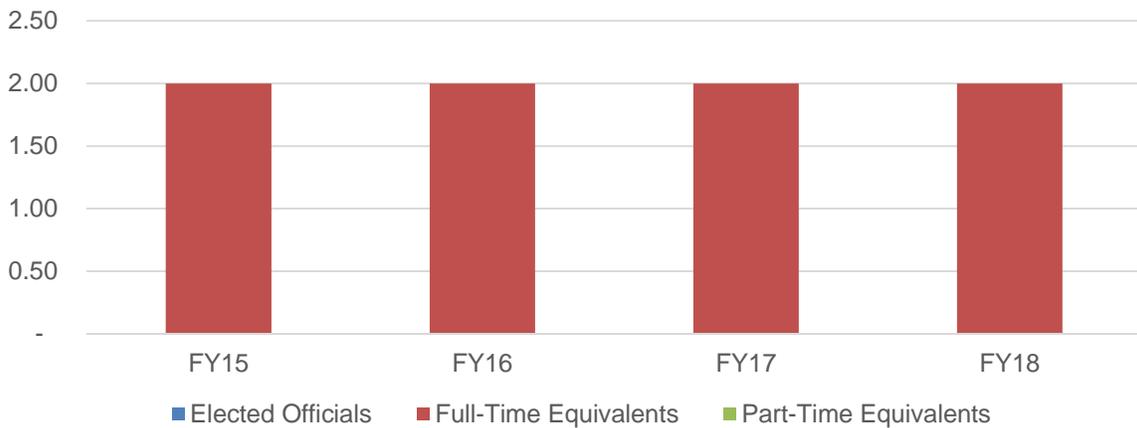
	FY15 Actuals	FY16 Actuals	FY17 Actuals*	FY18 Projection
Website: Number of unique website hits	N/A	N/A	2,108	4,400
Marketing: Number of unique prospect inquires and the corresponding inquiry type (woodworking, butter, etc)	N/A	N/A	4	25
Number of special events hosted/cohosted	N/A	N/A	2	2

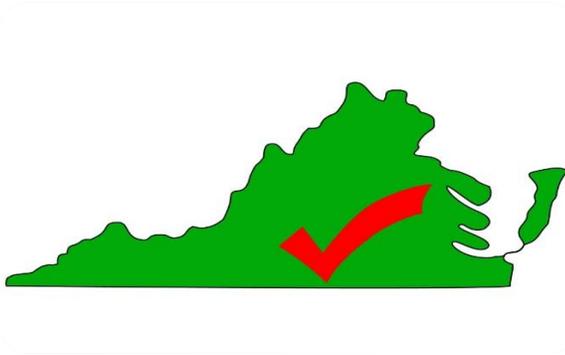
* FY17 Actuals are for July 1, 2016 - December 31, 2016.

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



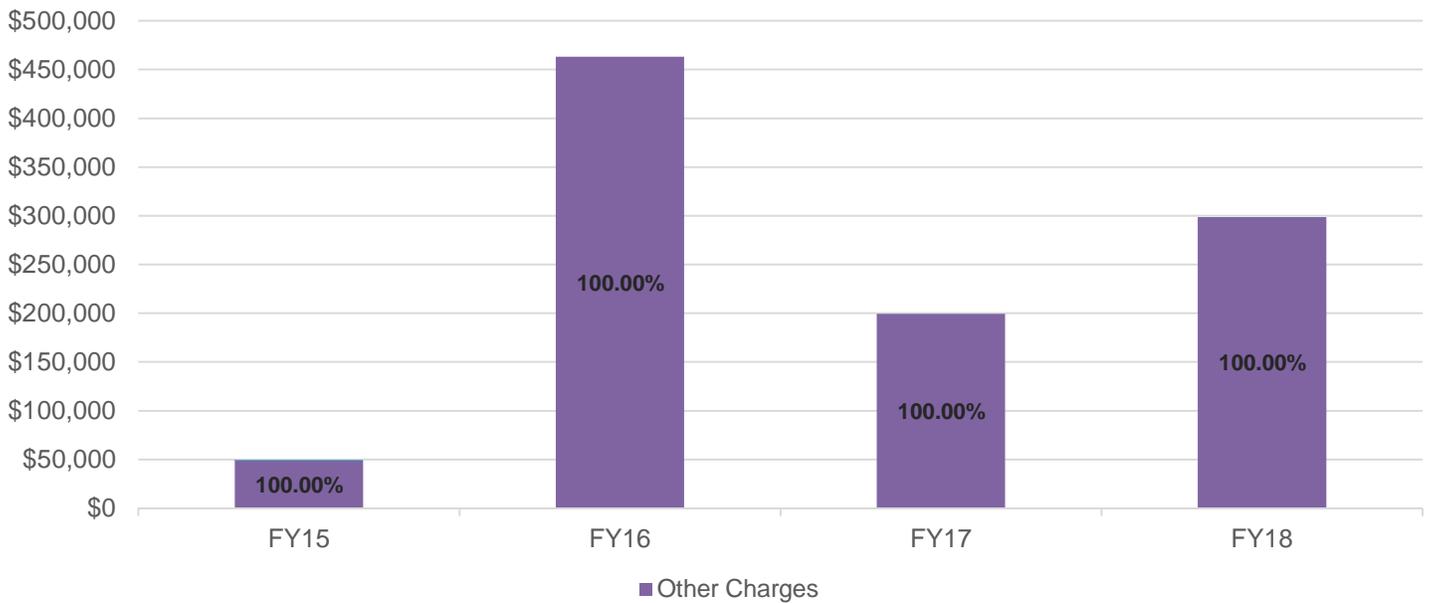


The Orange County Economic Development Authority, formerly the Industrial Development Authority, was established by the Board of Supervisors in 1975 to promote balanced economic growth by encouraging new capital investment and job creation. The primary duties of the EDA are to provide economic development 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
Total	49,089	463,057	199,533	298,508

Expenditures	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget
Other Charges	49,089	463,057	199,533	298,508
Total	49,089	463,057	199,533	298,508

EXPENDITURES BY CATEGORY AND FISCAL YEAR





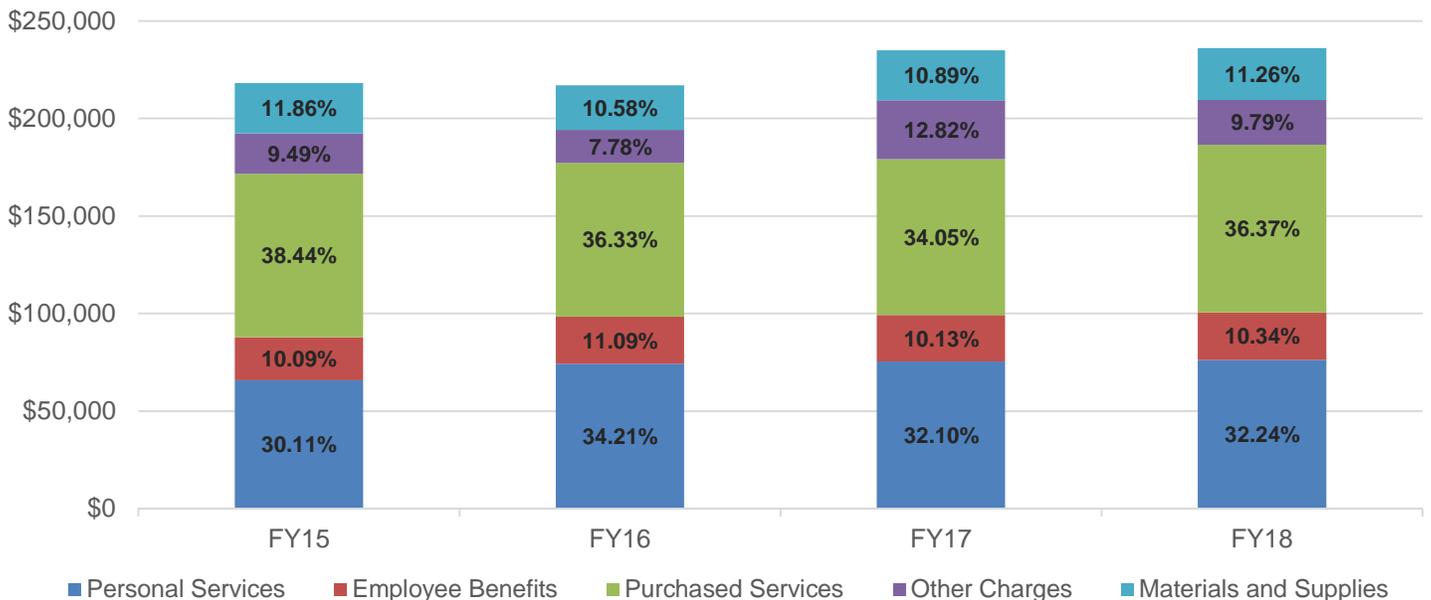
The Tourism Department is responsible for Orange County's Tourism promotional efforts; committed to raising the awareness of Orange County as a tourism destination, serving the needs of its visitors, enhancing its image and promoting its interest and name recognition-locally, nationally and internationally. 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
Total	218,220	217,089	234,978	236,174

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
Total	218,220	217,089	234,978	236,174

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

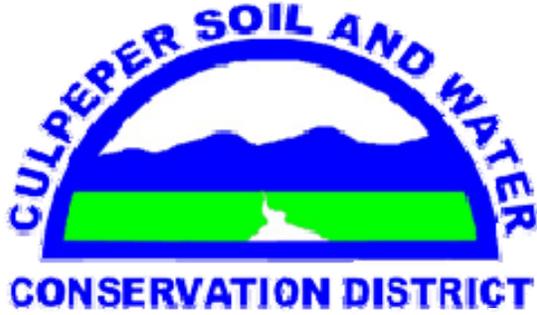
* FY17 Actuals are for July 1, 2016 - December 31, 2016.

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



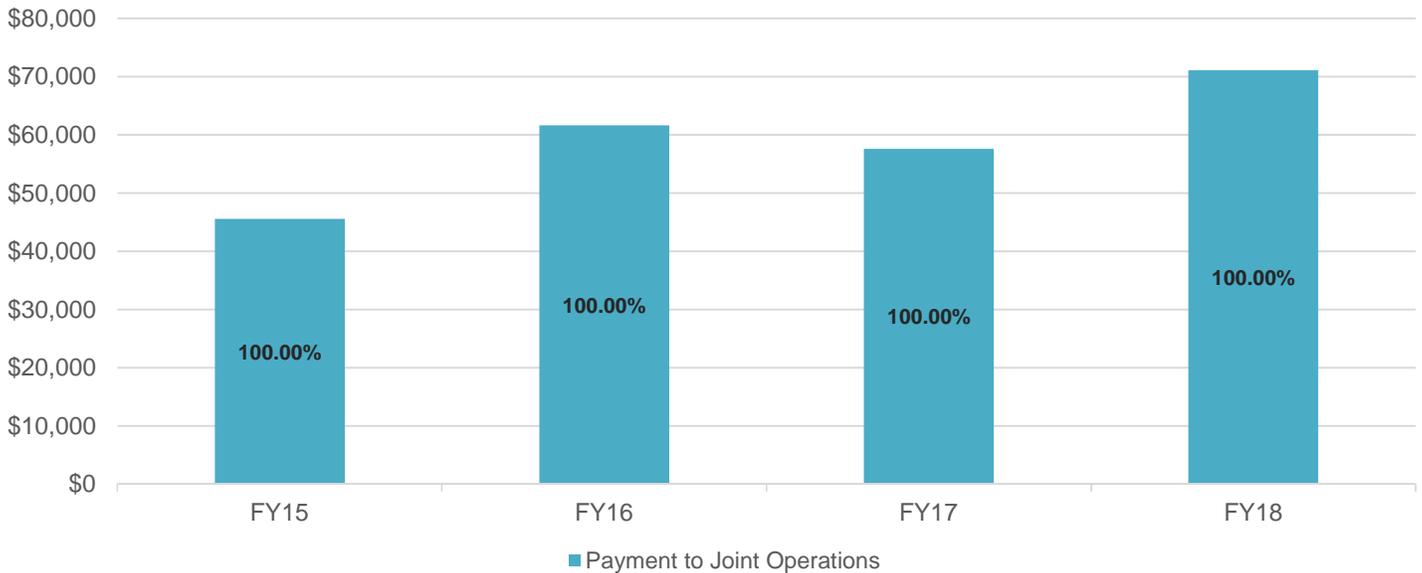


The Culpeper Soil and Water Conservation District was developed to promote the stewardship of conservation of our natural resources through education and technical assistance to enhance land and water for enjoyment of the citizens of Culpeper, Greene, Madison, Orange, and Rappahannock Counties. Some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

Revenues	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget
Undesignated Revenues	45,577	61,666	57,590	71,090
Total	45,577	61,666	57,590	71,090

Expenditures	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget
Payment to Joint Operations	45,577	61,666	57,590	71,090
Total	45,577	61,666	57,590	71,090

EXPENDITURES BY CATEGORY AND FISCAL YEAR





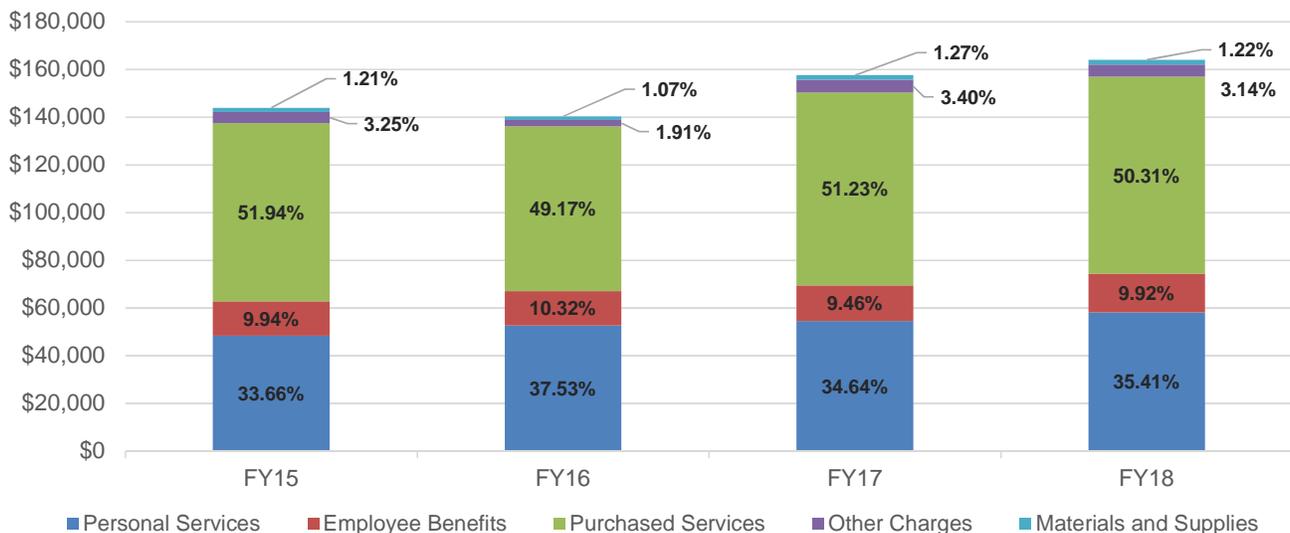
Virginia Cooperative Extension (VCE) is a cooperative effort of the local, state, and federal level to provide educational programs for the citizens of Orange County. VCE operates out of Virginia's land grant universities, Virginia Tech and Virginia State University. Programs are offered in the areas 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 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget
Undesignated Revenues	143,928	140,291	157,550	164,025
Total	143,928	140,291	157,550	164,025

Expenditures	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted 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
Total	143,928	140,291	157,550	164,025

EXPENDITURES BY CATEGORY AND FISCAL YEAR



Budget Highlights

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

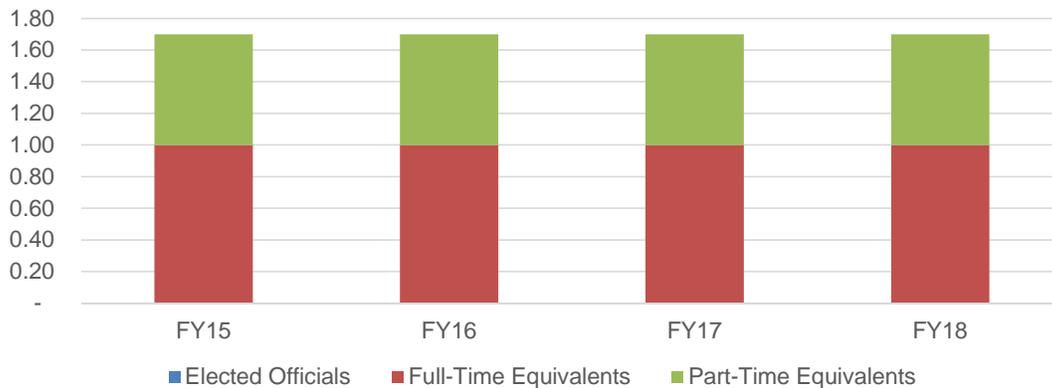
Performance Measures

	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

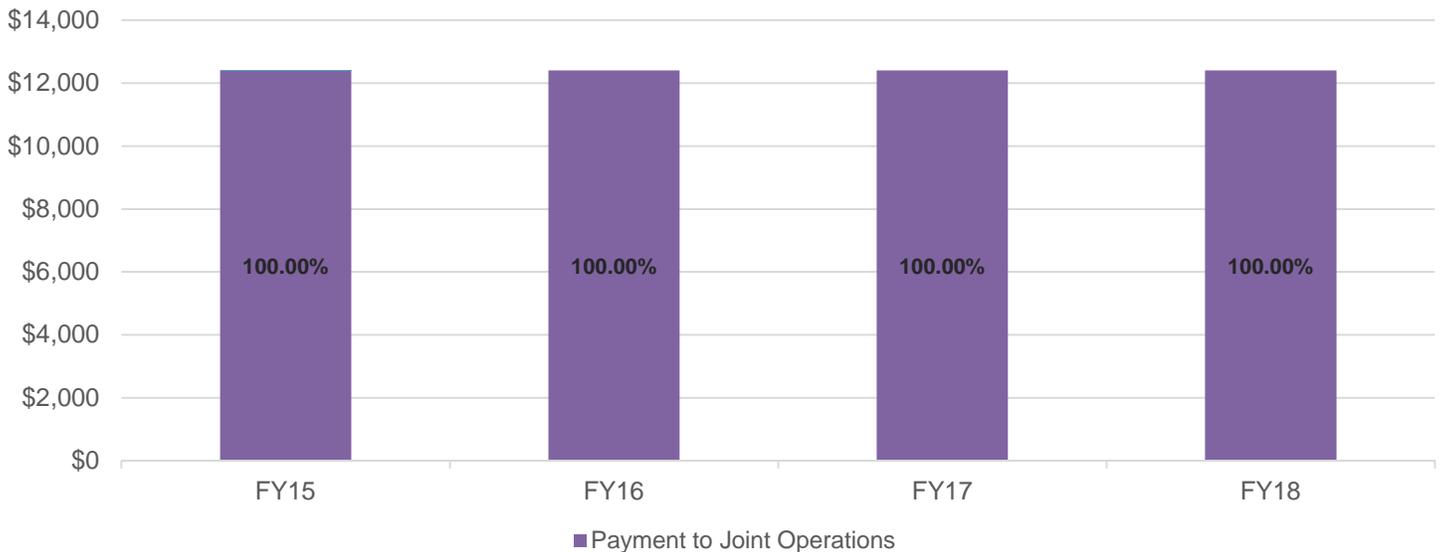




The Division of Forestry carries out forestry activities on state-owned lands, manages State Forests, enforces forestry laws, protects forests from fire and forest pests, and performs state-wide forest resource management.

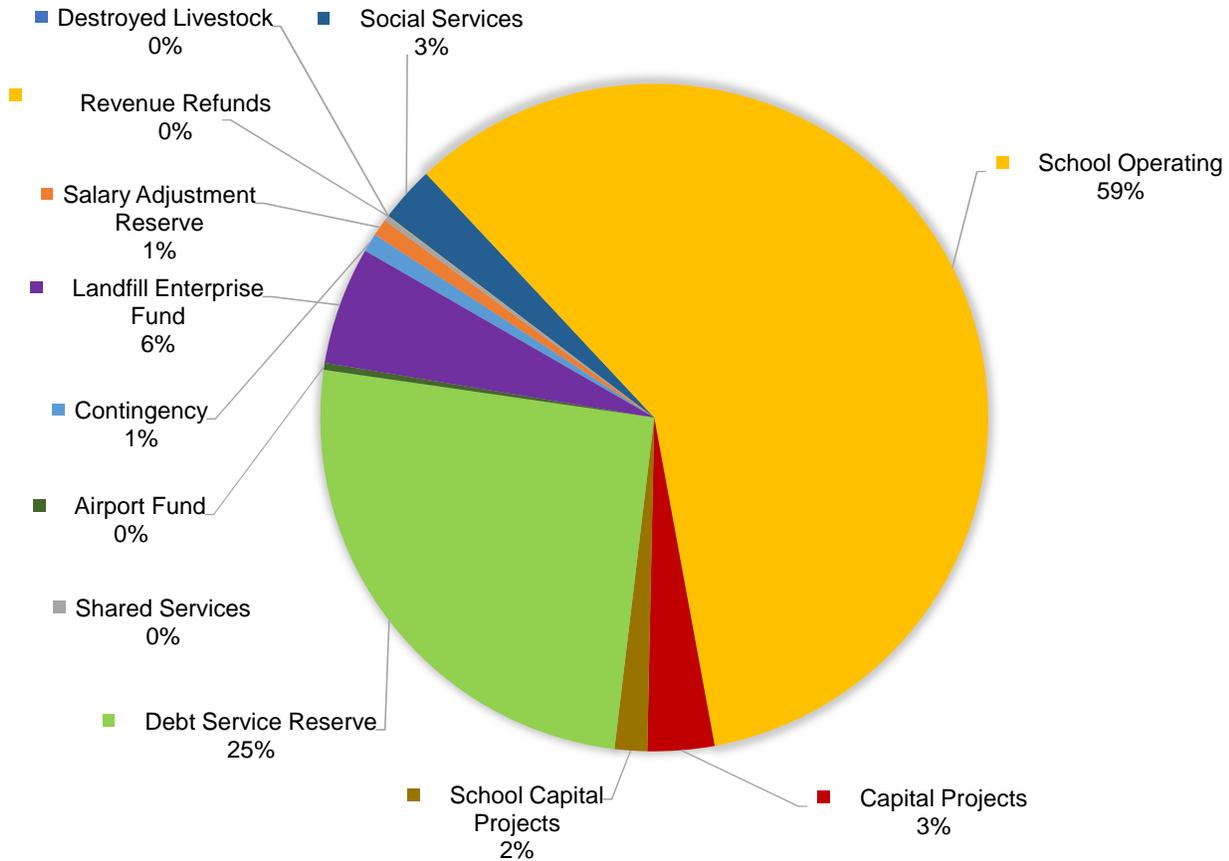
	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget
Revenues				
Undesignated Revenues	12,402	12,402	12,405	12,403
Total	12,402	12,402	12,405	12,403
Expenditures				
Payment to Joint Operations	12,402	12,402	12,405	12,403
Total	12,402	12,402	12,405	12,403

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%
Interfund Transfers To:					
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%
Totals	34,180,638	36,115,745	36,850,389	36,022,799	-2.30%

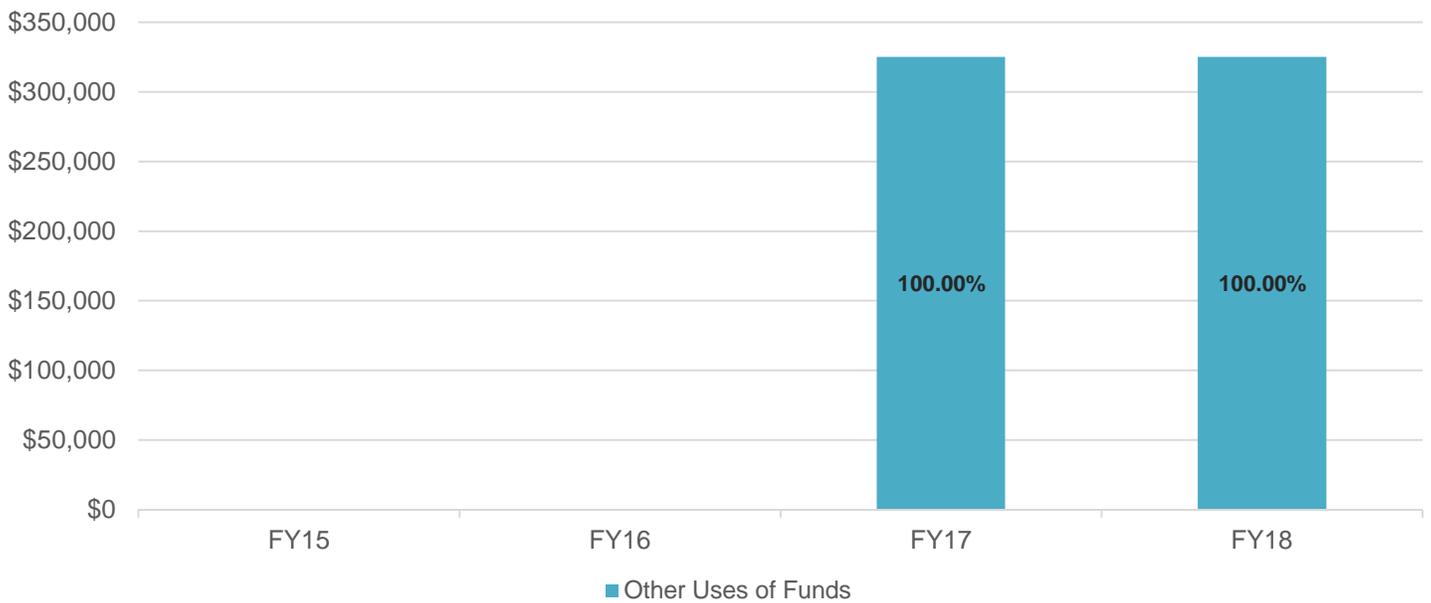


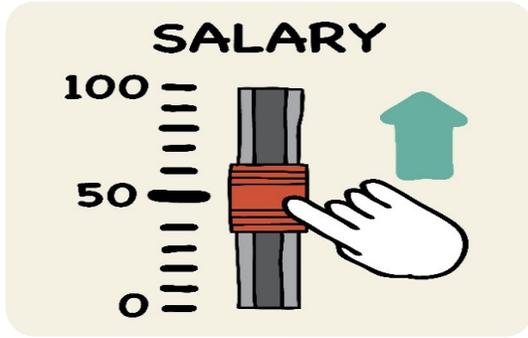
The Contingency Fund Department was established by the Board of Supervisors to fund any unanticipated expenditure during the fiscal year. Any transfer from this department to any other department requires action by the Board of Supervisors at a public meeting.

Revenues	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget
Undesignated Revenues	-	-	325,000	325,000
Total	-	-	325,000	325,000

Expenditures	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget
Other Uses of Funds	-	-	325,000	325,000
Total	-	-	325,000	325,000

EXPENDITURES BY CATEGORY AND FISCAL YEAR

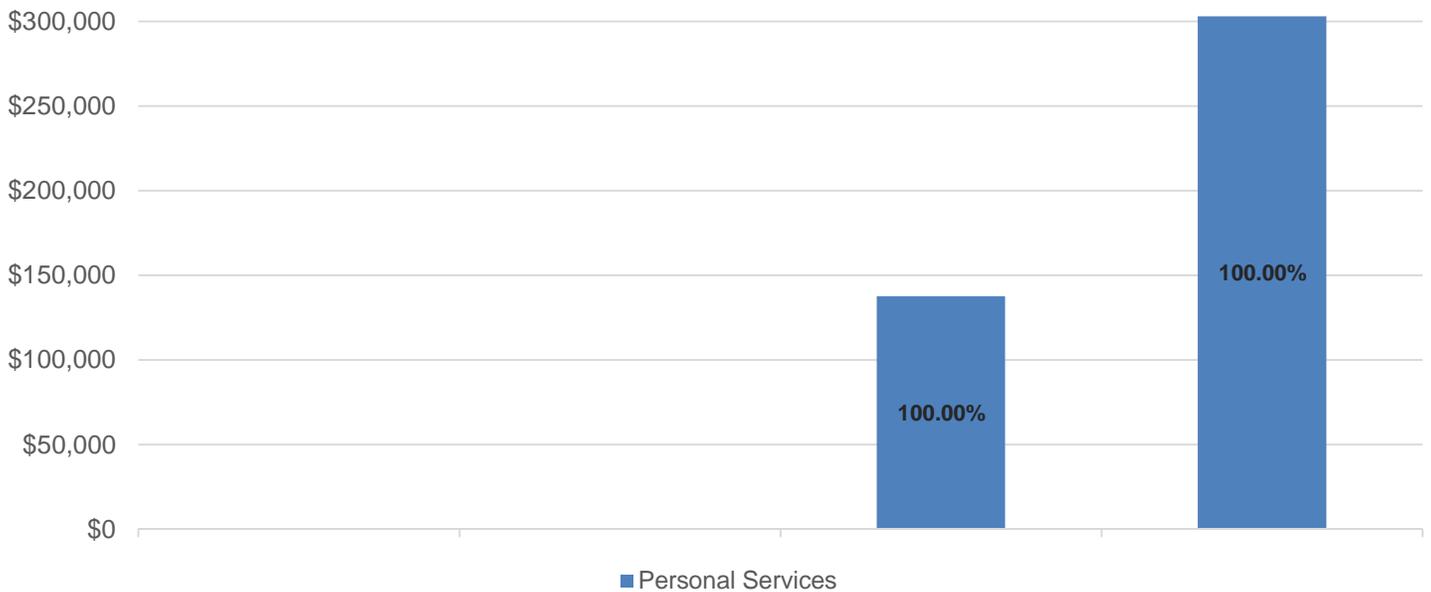




This department was established during the fiscal year 2009 budget cycle to track all County monies associated with merit increases, cost-of-living (COLA) and other wage adjustments. Prior to 2009 these funds were budgeted in the Human Resources Department.

Expenditures	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget
Personal Services	-	-	137,500	303,000
Total	-	-	137,500	303,000

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
Total	64,862	68,735	71,850	84,955

Expenditures	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget
Other Charges	64,862	68,735	71,850	84,955
Total	64,862	68,735	71,850	84,955

EXPENDITURES BY CATEGORY AND FISCAL YEAR



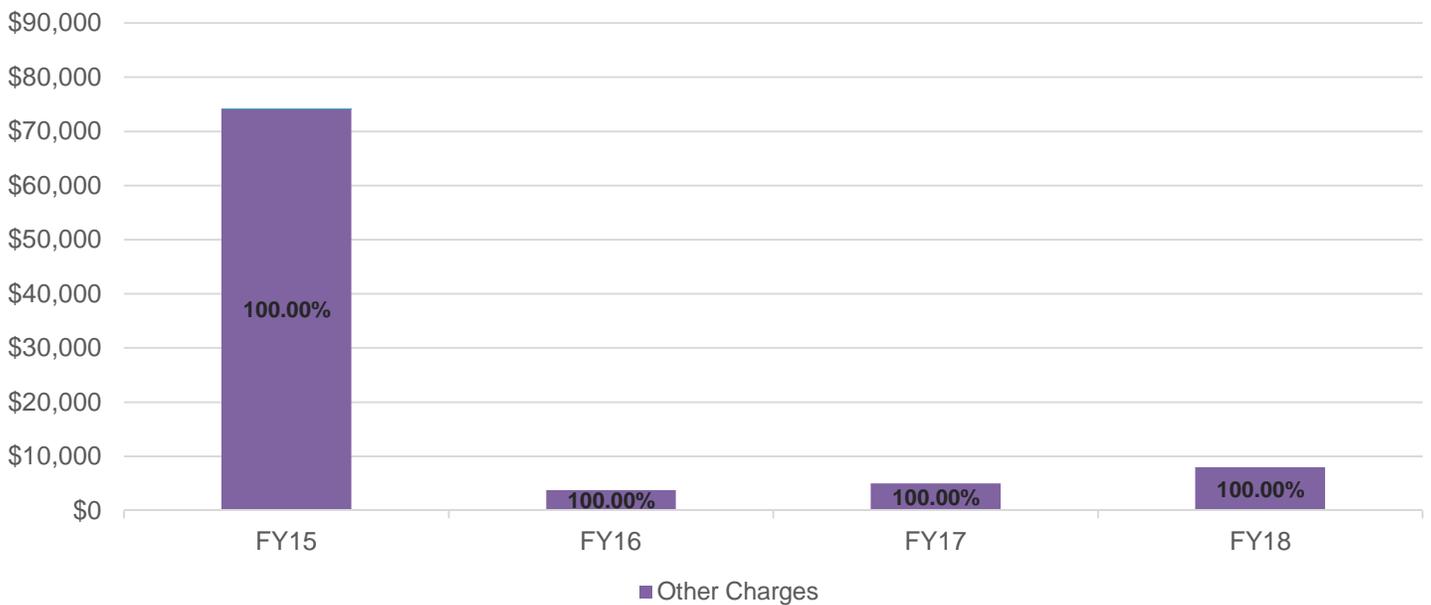


This budget unit was created to account for contributions to local non-profit organizations and events in the form of fee or service charge refunds. For FY18, estimated expenditures for the reimbursement of Destroyed Livestock have been combined with this cost center.

Revenues	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget
Undesignated Revenues	74,203	3,782	5,000	8,000
Total	74,203	3,782	5,000	8,000

Expenditures	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget
Other Charges	74,203	3,782	5,000	8,000
Total	74,203	3,782	5,000	8,000

EXPENDITURES BY CATEGORY AND FISCAL YEAR

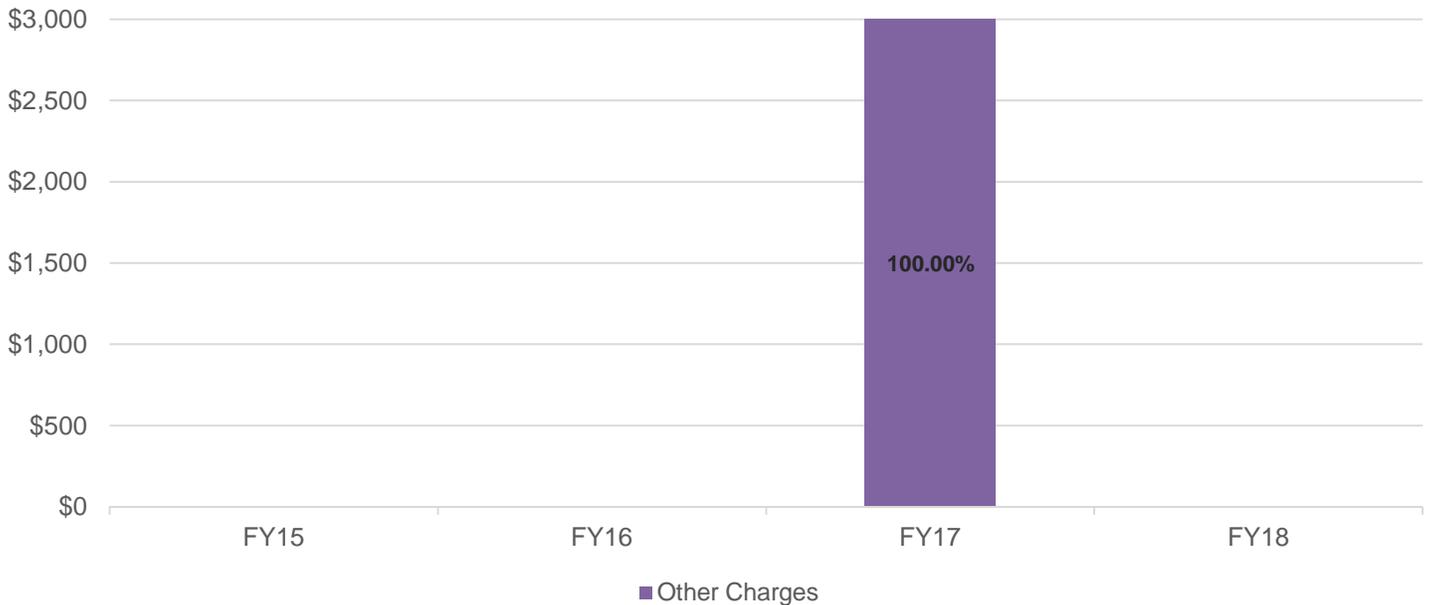




The Destroyed Livestock Fund is available to reimburse county residents when livestock is destroyed by vicious animals. For FY18, these expenditures are estimated within the Revenue Refunds cost center.

	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget
Revenues				
Undesignated Revenues	-	-	3,000	-
Total	-	-	3,000	-
Expenditures				
Other Charges	-	-	3,000	-
Total	-	-	3,000	-

EXPENDITURES BY CATEGORY AND FISCAL YEAR



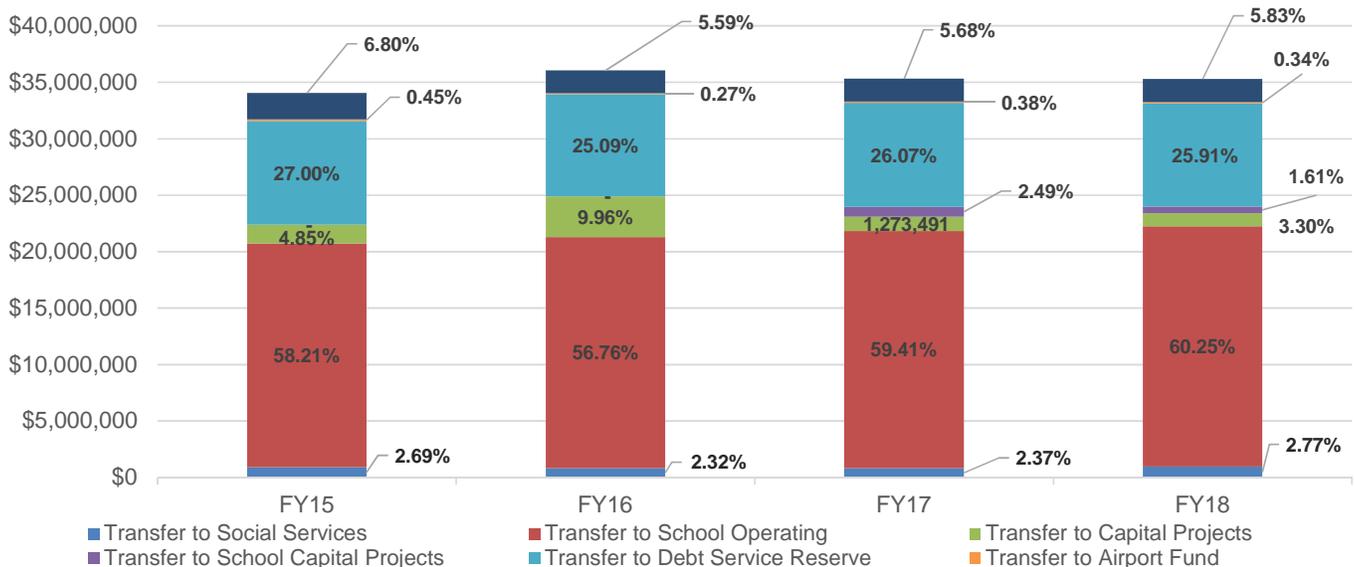


The General Fund transfers local tax dollars to assist in the Social Services Fund, School Operating Fund, Capital Projects Fund, School Capital Projects Fund, Debt Service Fund, Airport Fund and Landfill Enterprise Fund.

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
Total	34,041,574	36,043,228	35,308,039	35,301,844

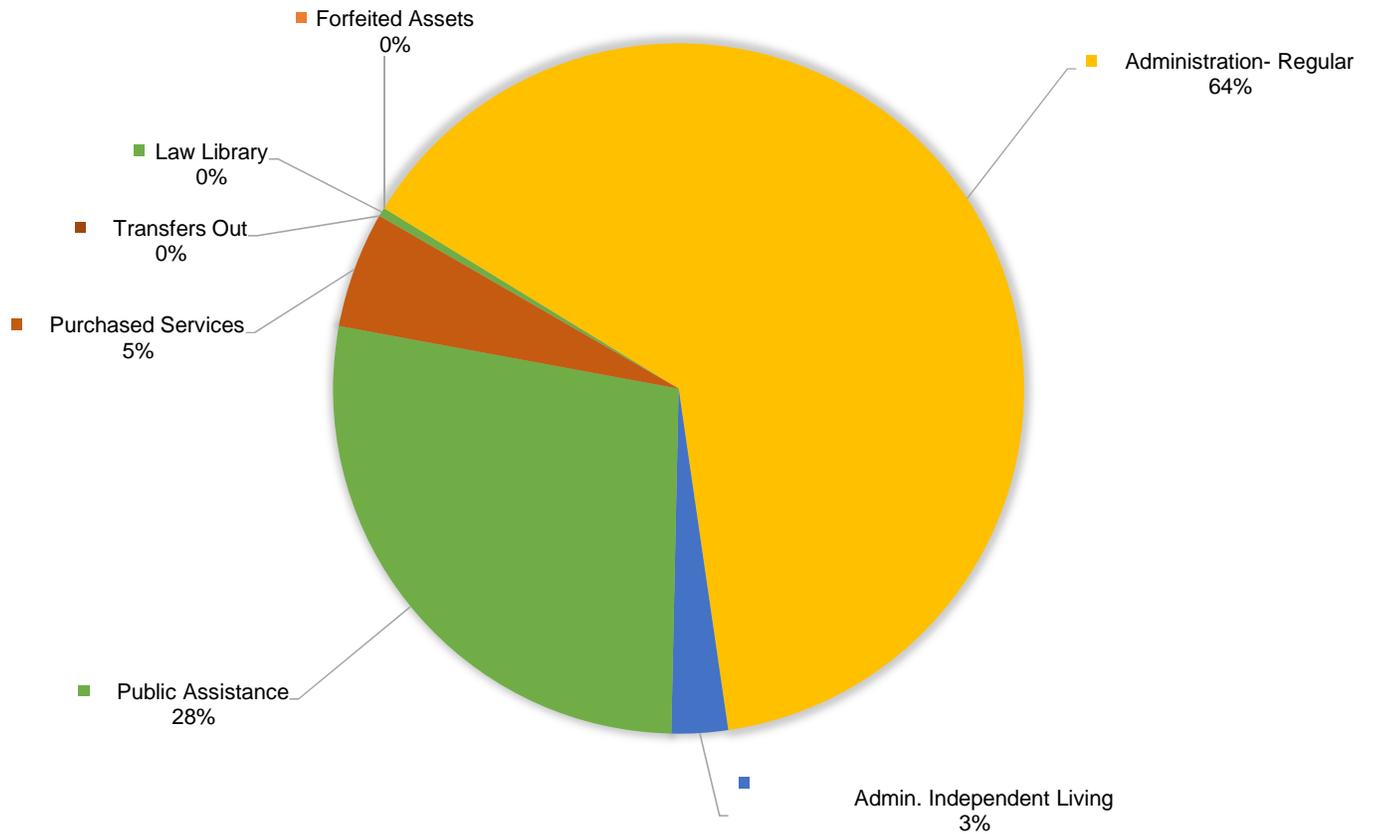
Expenditures	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget
Transfer to Social Services	916,784	837,957	837,957	977,108
Transfer to School Operating	19,815,942	20,458,308	20,975,416	21,270,036
Transfer to Capital Projects	1,650,323	3,589,481	1,273,491	1,166,554
Transfer 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
Total	34,041,574	36,043,228	35,308,039	35,301,844

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%
Virginia Public Assistance:					
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%
Totals	3,043,781	3,299,217	3,239,653	3,709,437	12.66%

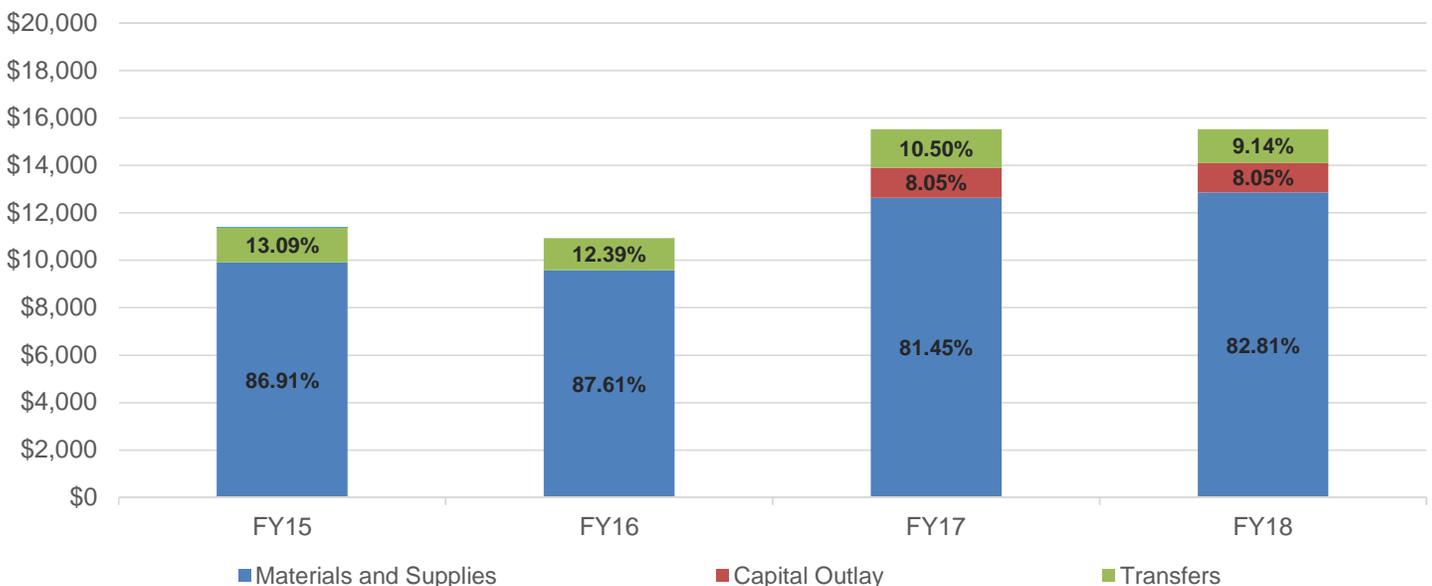


The Law Library is operated by the county attorney's office, in conjunction with the support from county administration. The Law Library contains the Code of Virginia, Michie's Jurisprudence, as well as other case law and research books. In addition there are two (2) computer terminals for conducting 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
Revenues				
Law Library Fees	6,449	6,010	6,000	6,000
Appropriated Fund Balance	-	-	9,531	9,531
Total	6,449	6,010	15,531	15,531
Expenditures				
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
Total	11,395	10,924	15,531	15,531
To (From) Fund Equity	(4,946)	(4,914)	-	-

EXPENDITURES BY CATEGORY AND FISCAL YEAR

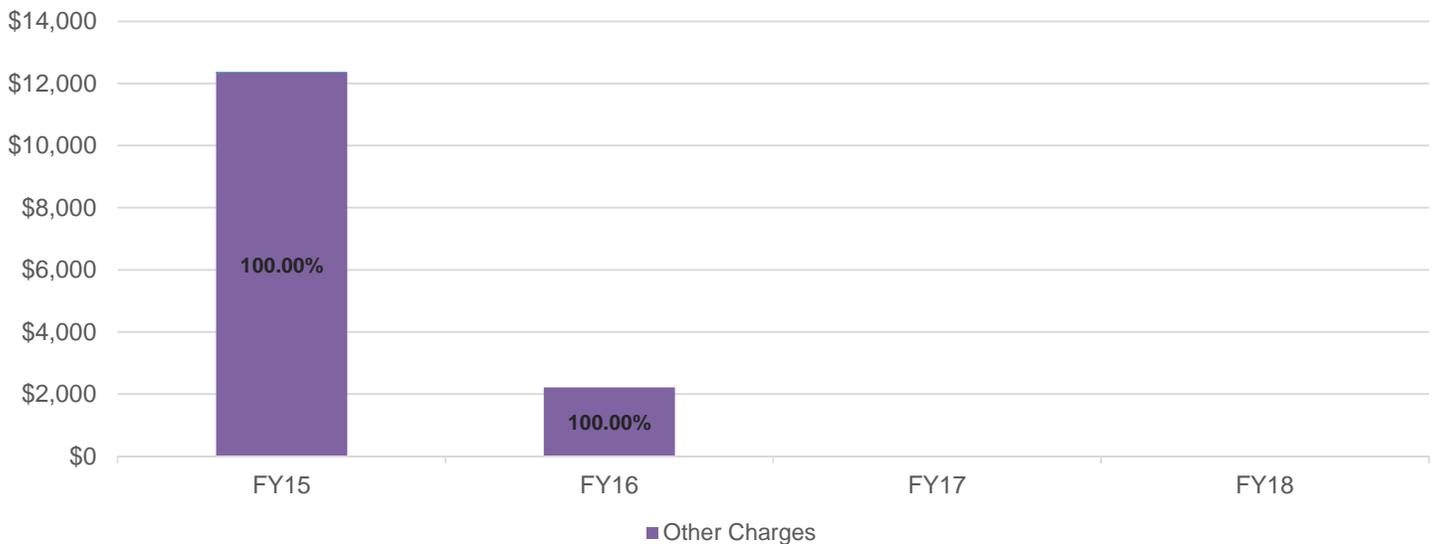




The Forfeited Asset Fund is a self-sustaining fund. Funding is received by the Sheriff's Office and Commonwealth Attorney's Office as proceeds from seized properties/funds during arrests/court cases.

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

EXPENDITURES BY CATEGORY AND FISCAL YEAR

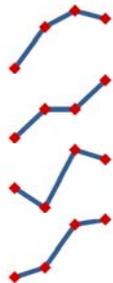


Budget Highlights

- ♦ 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

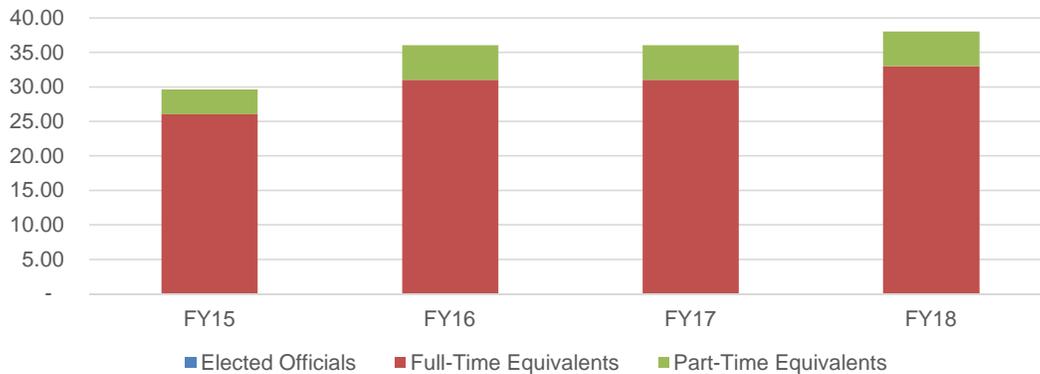


* FY17 Actuals are for July 1, 2016 - December 31, 2016.

Staffing

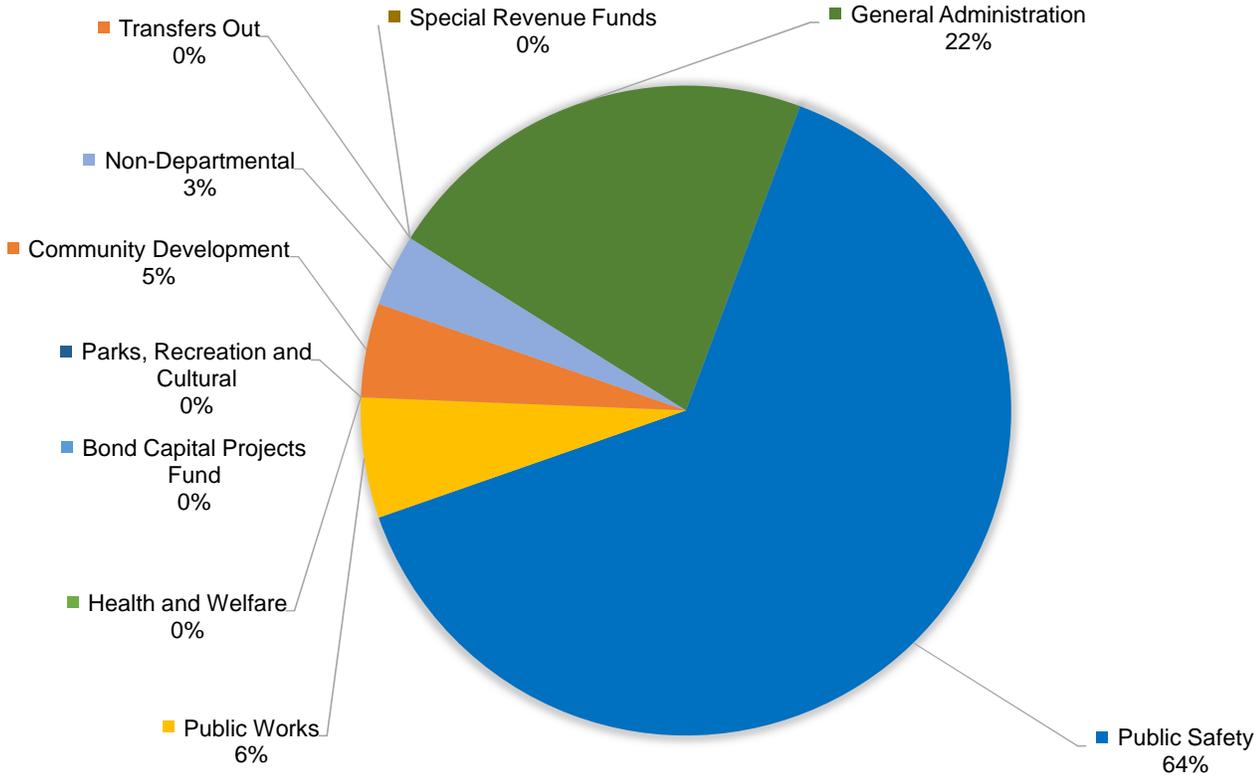
	FY15 Actuals	FY16 Actuals	FY17 Actuals	FY18 Projection
Elected Officials	-	-	-	-
Full-Time Equivalents	26.00	31.00	31.00	33.00
Part-Time Equivalents	3.60	5.02	5.02	5.02

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%
Totals	2,465,830	2,770,429	2,889,291	2,989,346	3.35%



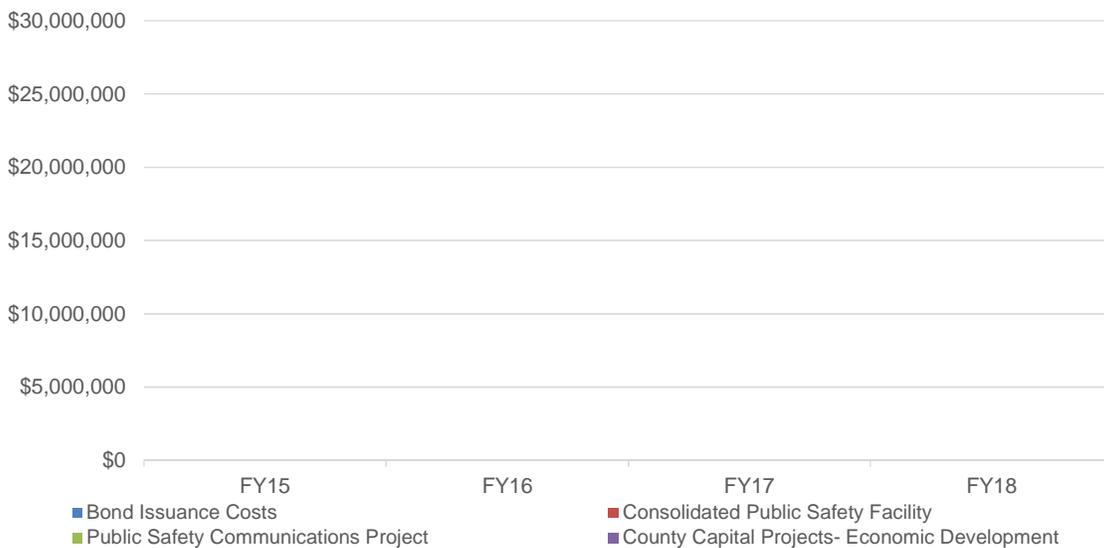
In November, 2016, the Board of Supervisors authorized a lease-revenue bond sale which included funding for the following projects:

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

EXPENDITURES BY CATEGORY AND FISCAL YEAR

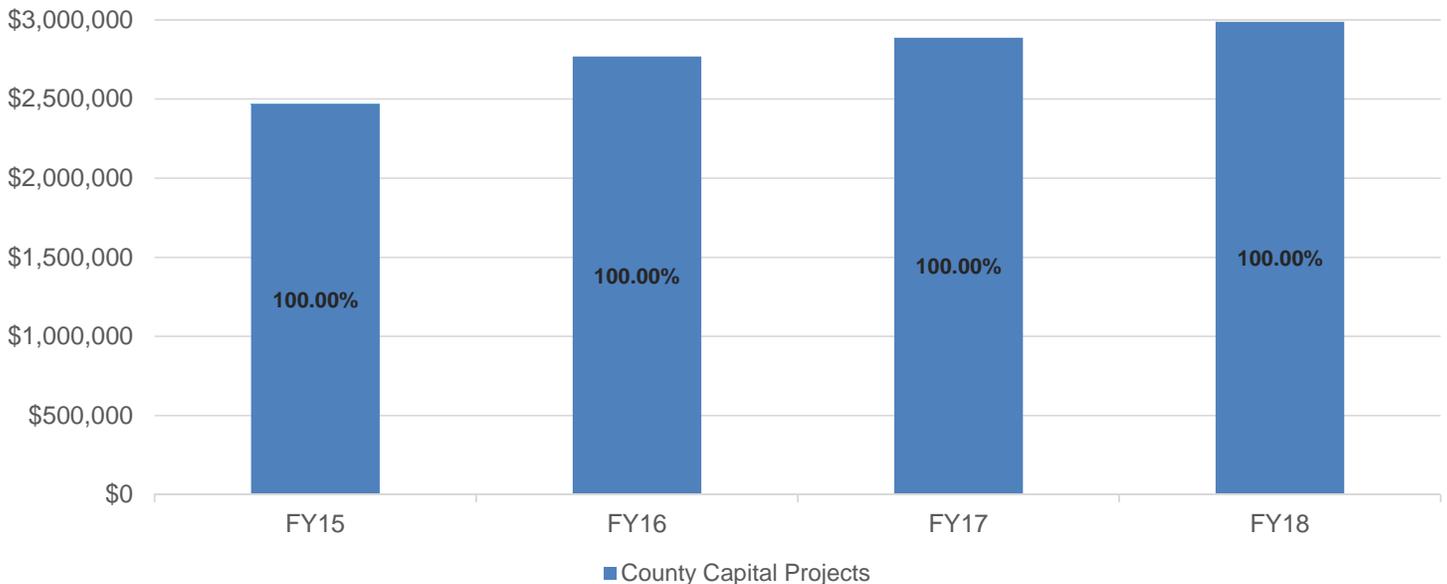




The Capital Projects Fund provides funding for public buildings, land and other capital assets, which are of significant value and generally have a useful life of five years or more. Revenues included in the Capital Projects Fund may be transferred from proffer funds, General Fund, grant proceeds and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

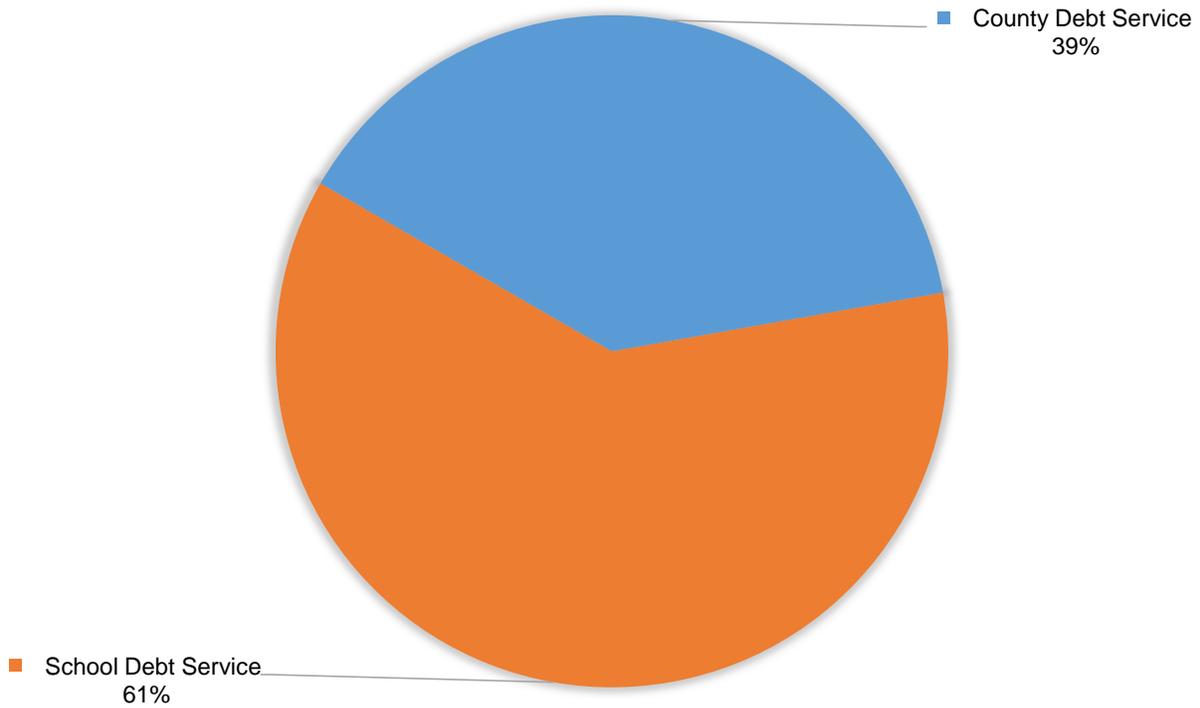
	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget
Revenues				
Other Local	25	-	-	-
State	151,597	88,320	123,300	5,292
Federal	-	-	1,010,000	1,010,000
Financing Proceeds	494,870	-	307,500	-
Transfers from General Fund	1,650,323	3,589,481	1,273,491	1,166,554
From Fund Balance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

EXPENDITURES BY CATEGORY AND FISCAL YEAR



DEBT SERVICE

EXPENDITURE PERCENTAGES BY COST CENTER



\$10,079,167

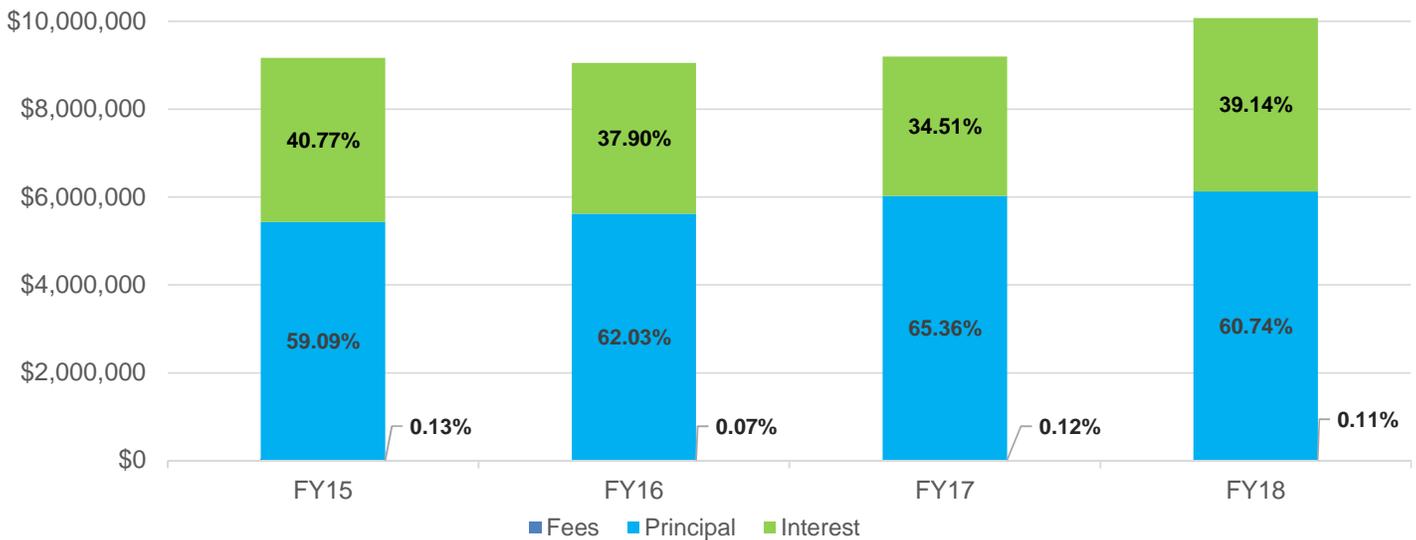
Cost Center	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget	% Change FY17 - FY18
Debt Service:					
County Debt Service	2,641,570	2,700,229	2,984,239	3,917,527	23.82%
School Debt Service	6,534,957	6,357,294	6,220,504	6,161,640	-0.96%
Totals	9,176,527	9,057,523	9,204,743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



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 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget
Revenues				
Transfers & Reserves	9,190,578	9,043,471	9,204,743	10,079,167
Total	9,190,578	9,043,471	9,204,743	10,079,167
Expenditures				
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
Total	9,176,527	9,057,523	9,204,743	10,079,167
To (From) Fund Balance	14,051	(14,052)	-	-

EXPENDITURES BY CATEGORY AND FISCAL YEAR



Debt Service Schedule
Orange County, Virginia

Obligation	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
2005 GO Bond - Industrial Park Improvements								
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						
2007 Lease Revenue Bonds - Courthouse/Animal Shelter & Asst'd Living Facility								
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
2016 Lease Revenue Bonds - Re-fi 2007 Bonds, Public Safety Complex, Communications System and Broadband Initiative								
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
2008 Capital Lease - 2 Pierce Fire Trucks								
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						
FY13 Capital Lease - Software, Generator, VOIP, Wireless Radios								
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						
FY14 Equipment Lease-Vesta Pallas Project								
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					
FY15 Equipment Lease-Ambulances (2)								
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				
FY16 Equipment Lease-Ambulances (2)								
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**

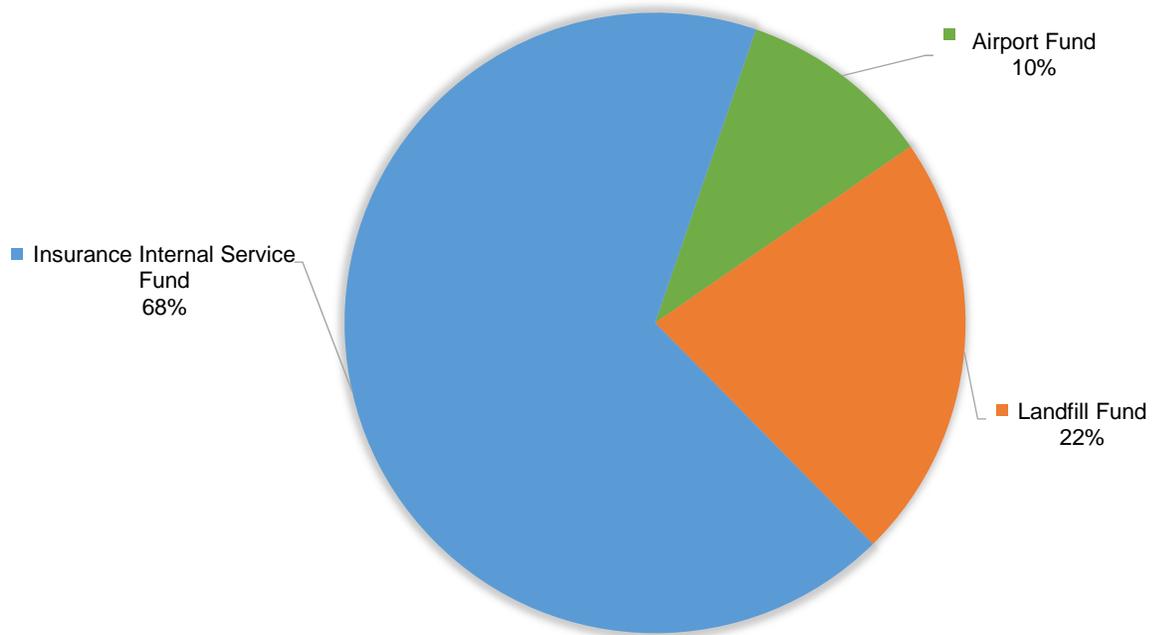
Obligation	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
2000-B GO Bonds - VPSA								
Issued: November 16, 2000								
Interest Rates: 4.975 to 5.85%								
Payment Dates: July 15 & Jan 15								
O/S Balance-Beginning	800,000.00	655,000.00	505,000.00	345,000.00	175,000.00			
Principal Payments-July 15	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			
2002-B GO Bonds - VPSA								
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
2007-B GO Bonds - VPSA								
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
2009-A GO Bonds - VPSA								
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
2001 GO Bonds -VPSA								
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		
2005-D GO Bonds -VPSA								
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
Total Debt Service in Debt Service Fund								
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
Total Debt Service								
	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
Net Debt Service Fund Debt								
	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
School Capital Leases								
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
Total Debt Service in School Operating Fund								
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
School Op. Fund Debt Service	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%
Totals	11,038,042	10,439,366	11,465,287	12,045,396	4.82%



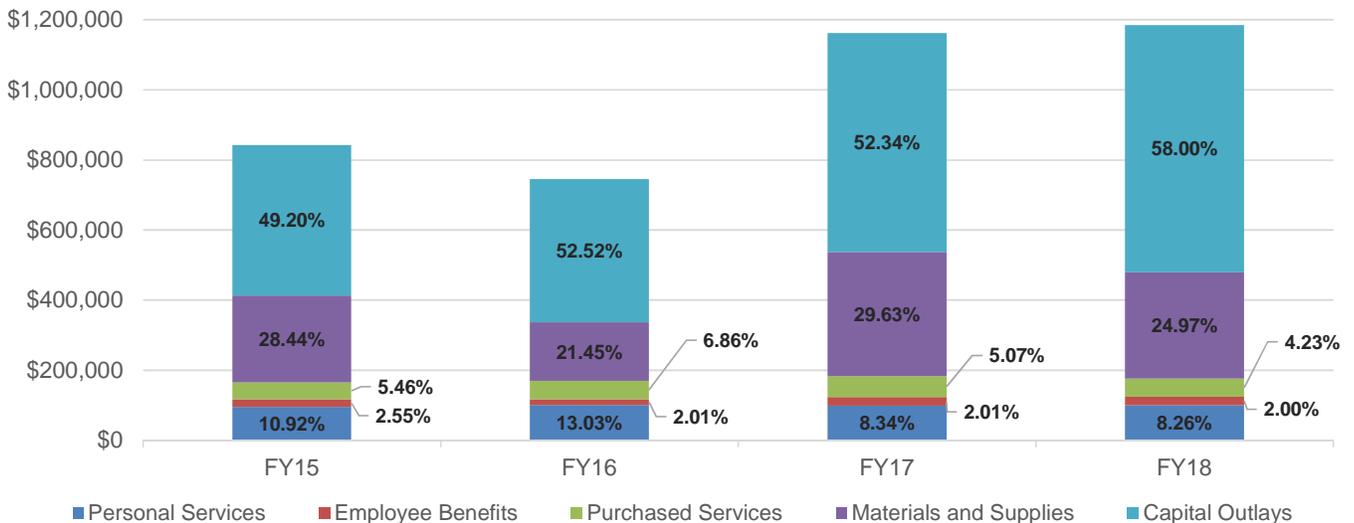
The Airport Fund is managed by the Department of Public Works. This fund is responsible for the management of the Orange County Airport, a public, general aviation airport that is located five miles northeast of the Town of Orange on State Route 20. The Airport has a 3,200 foot runway and will accommodate 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
Total	835,623	436,643	1,193,206	1,215,602

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
Total	872,700	777,557	1,193,206	1,215,602

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

EXPENDITURES BY CATEGORY AND FISCAL YEAR

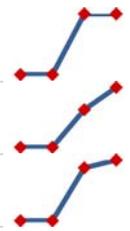


Budget Highlights

- ♦ 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

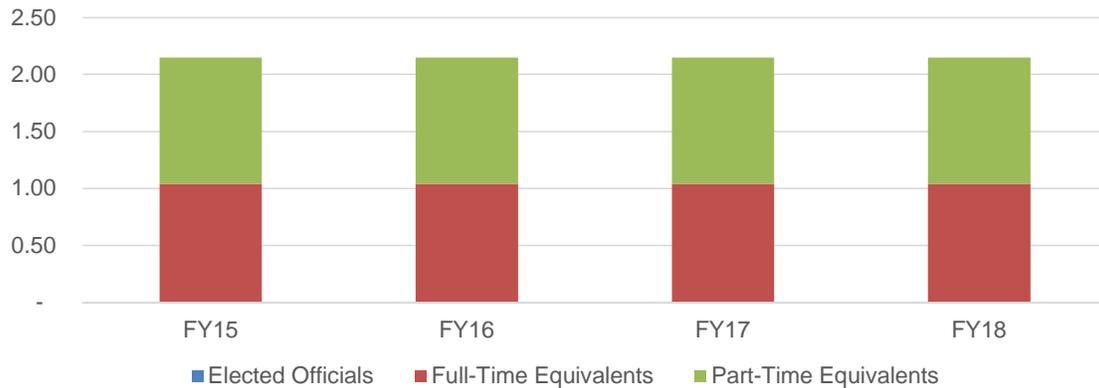


* FY17 Actuals are for July 1, 2016 - December 31, 2016.

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





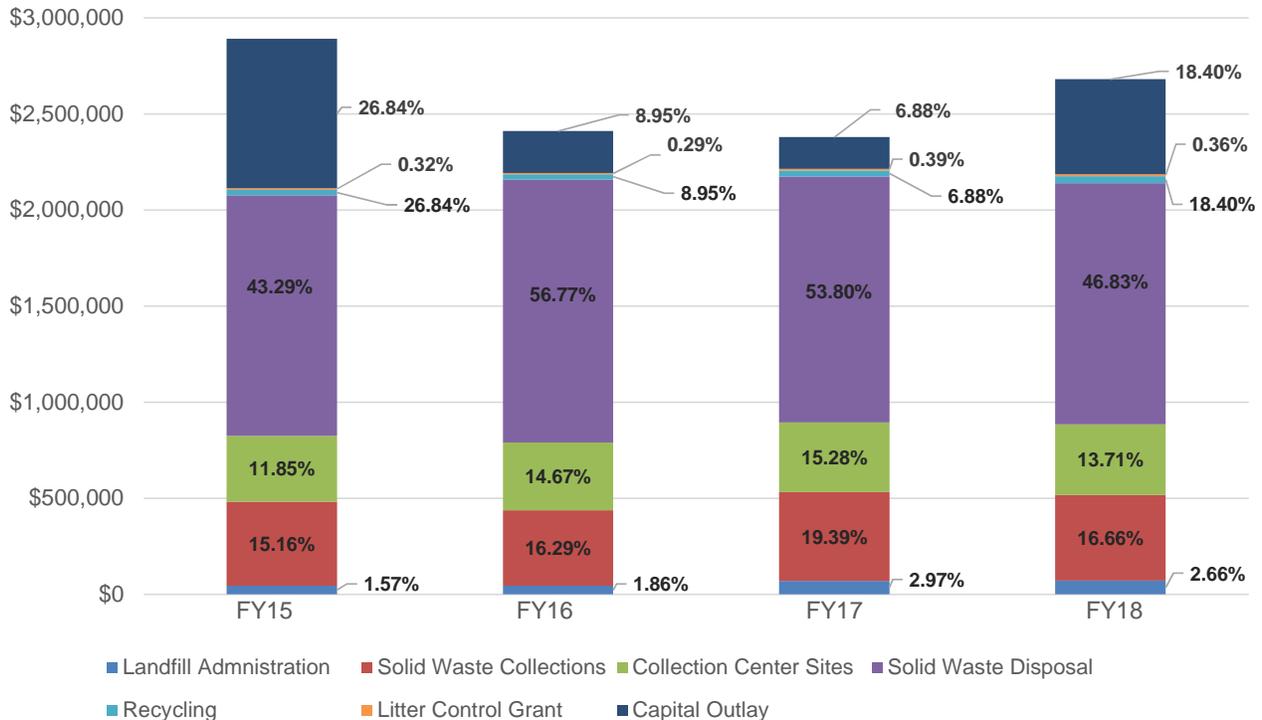
The Landfill fund, managed by the Department of Public Works, encompasses operation of the Orange County Landfill and eight waste collection sites. The Landfill also manages the County recycling program and litter control grant.

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
Total	2,670,548	2,418,120	2,379,398	2,680,592

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
Total	2,890,894	2,410,360	2,379,398	2,680,592

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



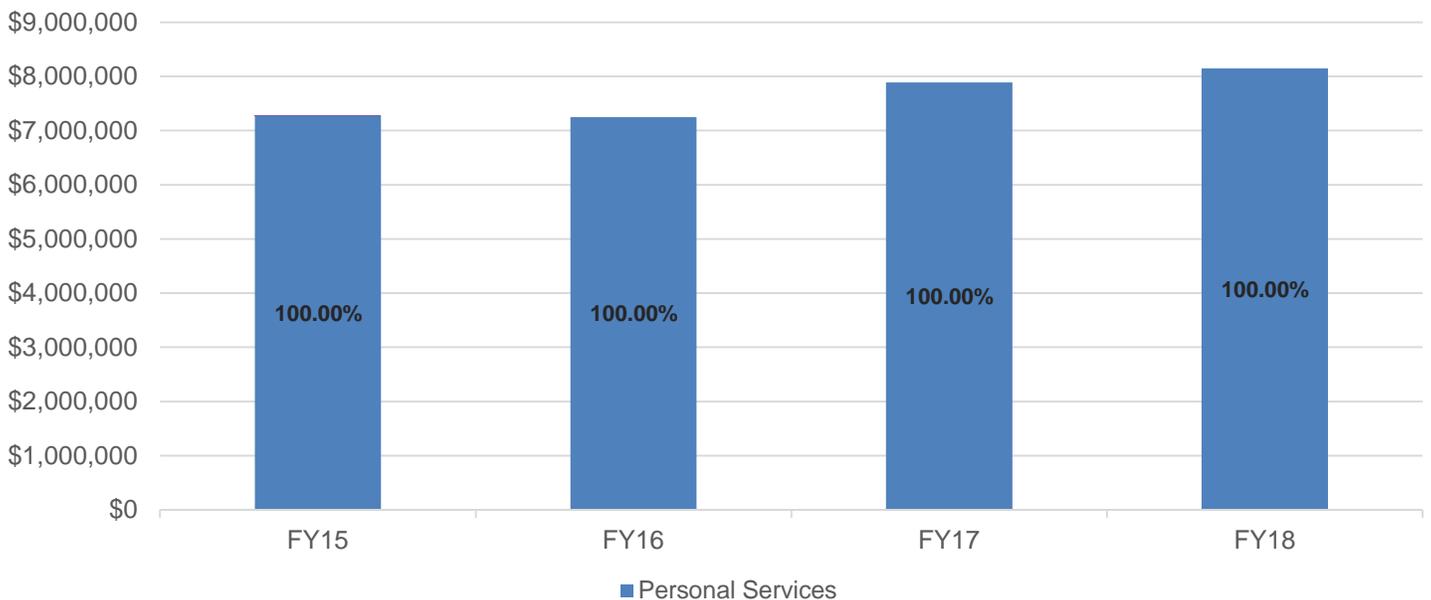


The Insurance Internal Service Fund was established in FY14 and accounts for the self-insured activity of the County's Health Insurance programs. The Fund includes administration, re-insurance and actual claims expenses for Orange County Public Schools, Orange County Department of Social Services and 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
Total	7,326,354	7,267,880	7,892,683	8,149,202

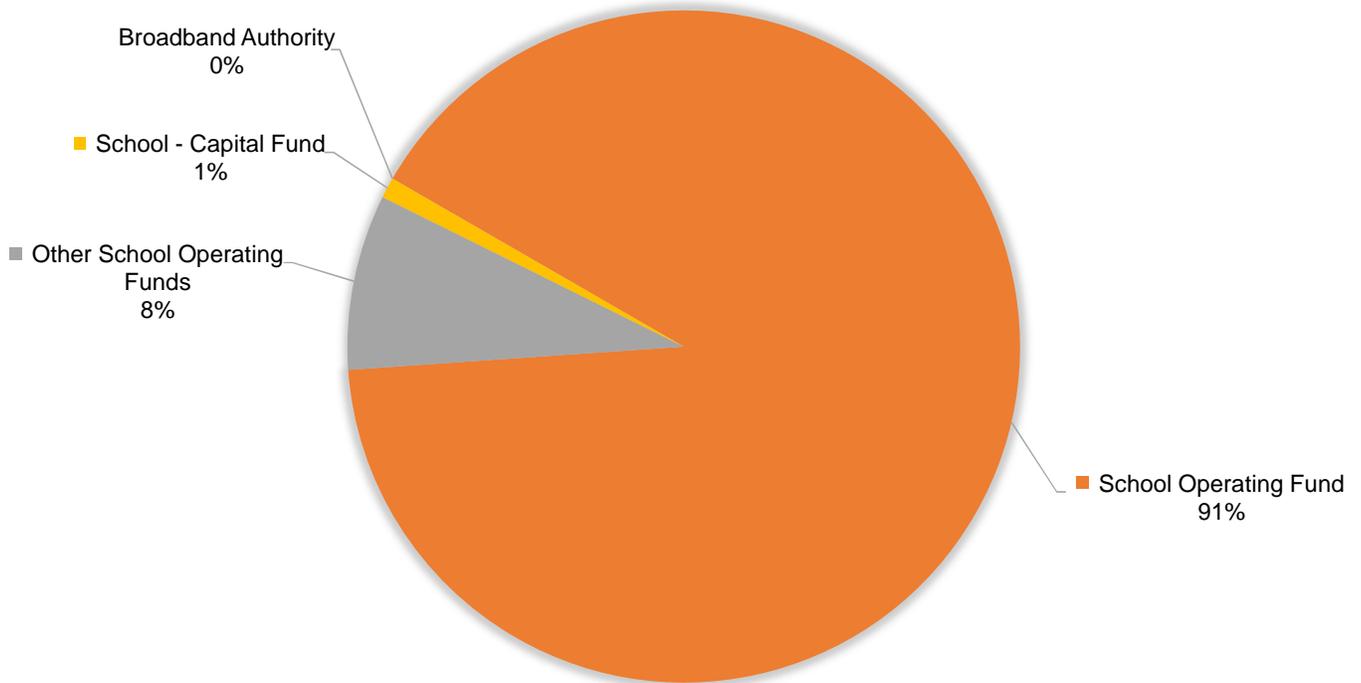
Expenditures	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget
Personal Services	7,274,448	7,251,449	7,892,683	8,149,202
Total	7,274,448	7,251,449	7,892,683	8,149,202

EXPENDITURES BY CATEGORY AND FISCAL YEAR



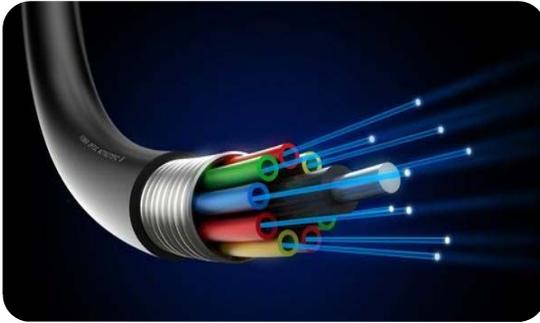
COMPONENT UNITS

EXPENDITURE PERCENTAGES BY COST CENTER



\$56,659,365

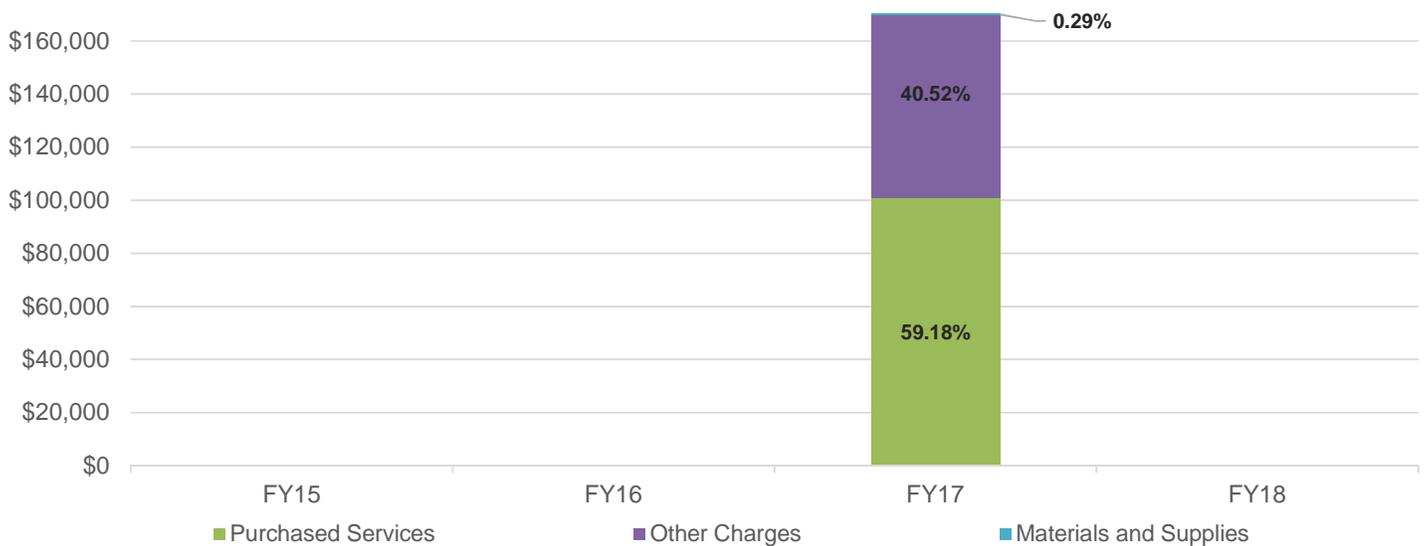
Cost Center	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget	% Change FY17 - FY18
Broadband Authority	-	-	170,270	-	0.00%
School Operating Fund	45,750,503	48,865,844	50,747,293	51,312,867	1.10%
Other School Operating Funds	3,930,416	4,200,869	4,509,530	4,779,498	5.65%
School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



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

EXPENDITURES BY CATEGORY AND FISCAL YEAR





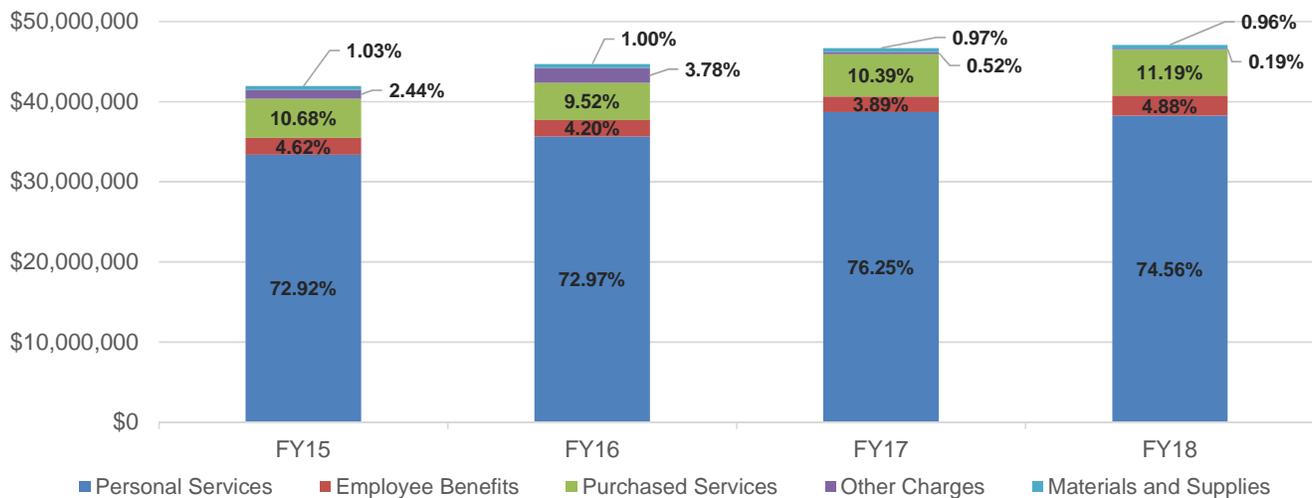
Approximately 4,971 students attend six elementary schools, two middle schools and one high school. All schools are accredited by the Virginia Department of Education and meet state standards.

Revenues	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted 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	-	-	-
Total	45,750,503	48,859,559	50,747,293	51,312,867

Expenditures	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted 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
Total	45,750,503	48,865,844	50,747,293	51,312,867

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

EXPENDITURES BY CATEGORY AND FISCAL YEAR



Other School Operating Funds



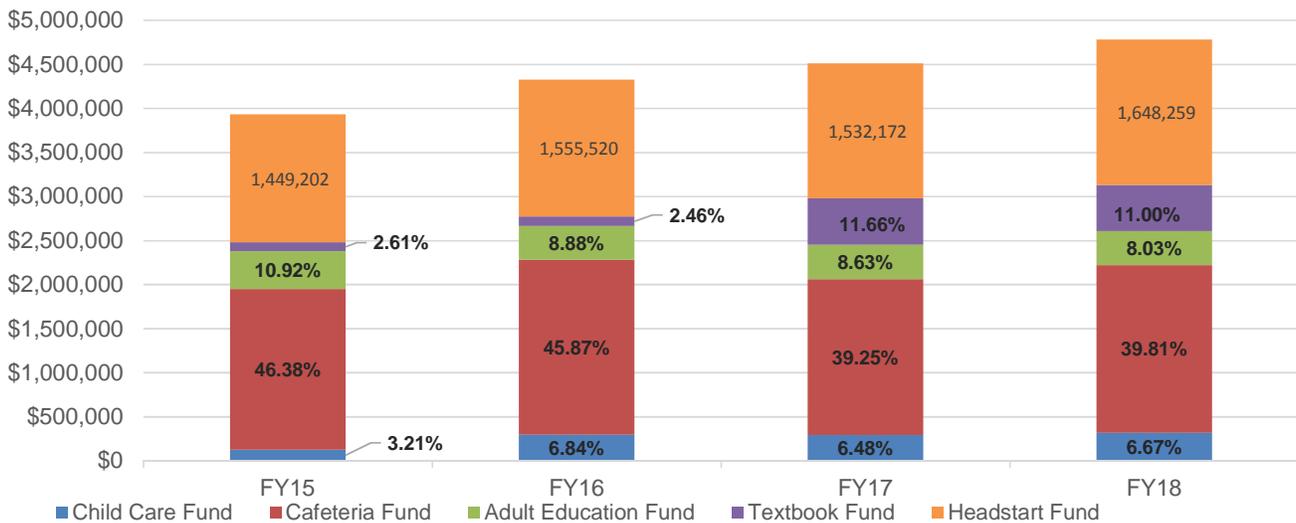
In addition to its main operating fund, the Orange County School Board operates several other funds which are designed to account for the activities of specific programs. The Textbook Fund receives an annual transfer from the School Operating Fund to create a reserve for future text book replacement. 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 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted 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
Total	4,320,251	4,756,514	4,509,530	4,779,498

Expenditures	FY15 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget
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
Total	3,930,416	4,327,373	4,509,530	4,779,498

To (From) Fund Balance	(389,835)	(429,141)	-	-
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EXPENDITURES BY CATEGORY AND FISCAL YEAR



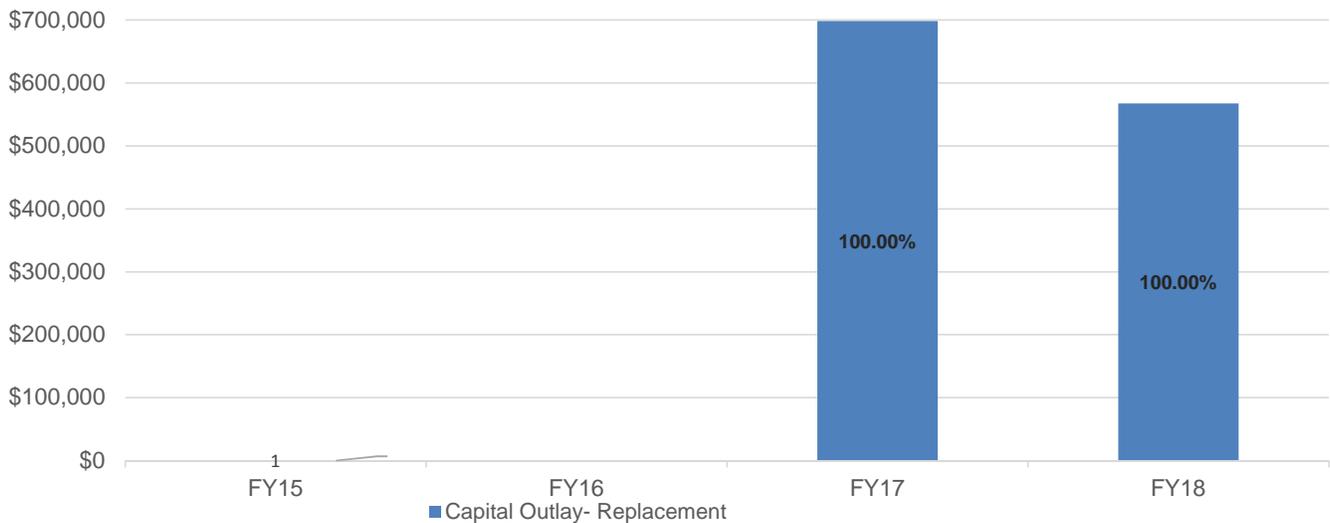
School- Capital Fund



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 Actual Amount	FY16 Actual Amount	FY17 Adopted Budget	FY18 Adopted Budget
County Appropriations	-	-	698,000	567,000
Total	-	-	698,000	567,000
Expenditures				
Capital Outlay- Replacement	-	-	698,000	567,000
Total	-	-	698,000	567,000

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:
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ORANGE, VA 22960

R. BRYAN DAVID
COUNTY ADMINISTRATOR

PHYSICAL ADDRESS:
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112 WEST MAIN STREET
ORANGE, VIRGINIA 22960

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

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 11th 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

Total Revenues	\$ 60,917,113
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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

Total Expenditures	\$ 60,917,113
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COUNTY CAPITAL PROJECTS FUND

Revenues:

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

Total Revenues	\$ 2,989,346
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Total Expenditures	\$ 2,989,346
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SCHOOL CAPITAL PROJECTS FUND

Revenues:

Transfer from General Fund	\$ 567,000
Total Revenues	\$ 567,000

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
Total Revenues	\$	2,680,592

Total Expenditures

\$	2,680,592
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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
Total Revenues	\$	52,198,132

Expenditures:

School Operating Fund	\$	51,672,286
Transfers to Other Funds		525,846
Total Expenditures	\$	52,198,132

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
Total Revenues	\$	4,779,498

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
Total Expenditures	\$	4,779,498

INSURANCE INTERNAL SERVICE FUND**Revenues:**

Contributions from Other Funds	<u>\$ 8,149,202</u>
Total Expenditures	<u>\$ 8,149,202</u>
Grand Total Expenditures	\$ 147,285,089
Less Transfers	(43,976,892)
Total Consolidated Budget	<u>\$ 103,308,197</u>

ORANGE COUNTY, VIRGINIA
BOARD OF SUPERVISORS

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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 11th 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:

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



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>
Airport Fund Balance														
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
Subtotal - Airport Fund Balance		\$0	\$5,000	\$4,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,000
Debt Funded														
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>
Debt Funded														
Subtotal - Debt Funded		\$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
Debt Funded (Reimb. Expense)														
Locust Grove Fire and Rescue (Rhoadesville)	C1064	\$0	\$0	\$0	\$0	\$0	\$136,500	\$0	\$0	\$0	\$0	\$0	\$0	\$136,500
Subtotal - Debt Funded (Reimb.)		\$0	\$0	\$0	\$0	\$0	\$136,500	\$0	\$0	\$0	\$0	\$0	\$0	\$136,500
Donations/Non-General Fund														
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
Subtotal - Donations/Non-General Fund		\$0	\$0	\$0	\$0	\$850,000	\$0	\$0	\$1,000,000	\$0	\$1,000,000	\$850,000	\$0	\$3,700,000
Excess General Fund Reserves														
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>
Excess General Fund Reserves														
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
Subtotal - Excess General Fund Reserves		\$0	\$1,991,668	\$932,514	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,924,182
Federal Aid - Airport														
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
Subtotal - Federal Aid - Airport		\$0	\$634,500	\$810,000	\$0	\$854,460	\$2,070,000	\$0	\$0	\$0	\$0	\$0	\$0	\$4,368,960
Federal Grants														
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>
Federal Grants														
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
Subtotal - Federal Grants		\$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
General Fund Transfer														
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>
General Fund														
Transfer														
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>
General Fund														
Transfer														
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>
General Fund														
Transfer														
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>
General Fund														
Transfer														
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>
General Fund Transfer														
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>
General Fund Transfer														
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
Subtotal - General Fund Transfer		\$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
Reimb. CIP Fund Balance														
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
Subtotal - Reimb. CIP Fund Balance		\$0	\$0	\$0	\$125,000	\$125,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000
State Aid - Airport														
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>	
State Aid - Airport															
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	
Subtotal - State Aid - Airport		\$0	\$56,400	\$616,000	\$0	\$75,952	\$184,000	\$0	\$0	\$0	\$0	\$0	\$1,040,000	\$1,972,352	
State Grants															
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	\$0	\$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	
Subtotal - State Grants		\$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	
Total		\$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

<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>
Administration														
Vehicle Replacement (Administration/Fleet)	C1148	\$0	\$17,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,000	\$34,000
Subtotal - Administration		\$0	\$17,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,000	\$34,000
Airport														
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>	
Airport															
	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	
Subtotal - Airport			\$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
Animal Shelter															
	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	
Subtotal - Animal Shelter			\$0	\$0	\$190,000	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$215,000	
Building Inspection															
	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
Subtotal - Building Inspection			\$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
Buildings & Grounds															
	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>
Buildings & Grounds														
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
Subtotal - Buildings & Grounds		\$63,342	\$179,000	\$30,000	\$340,441	\$164,000	\$80,000	\$380,000	\$0	\$0	\$0	\$29,000	\$29,000	\$1,294,783
Commissioner Of Revenue														
Computer Assisted Mass Appraisal System	C1141	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000
Subtotal - Commissioner Of Revenue		\$0	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000
Debt Service														
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>
Debt Service														
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>
Debt Service														
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
Subtotal - Debt Service		\$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
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E-911 & Dispatch														
Subtotal - E-911 & Dispatch		\$20,000	\$0	\$0	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0	\$50,000	\$95,000
Economic Development														
Vehicle Replacement (Economic Development)	C1126	\$27,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,000	\$0	\$54,000
Subtotal - Economic Development		\$27,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,000	\$0	\$54,000
Emergency Operations														
4-Gas Monitor Replacement	C1061	\$47,000	\$0	\$0	\$0	\$45,000	\$0	\$0	\$0	\$0	\$45,000	\$0	\$0	\$137,000
Subtotal - Emergency Operations		\$47,000	\$0	\$0	\$0	\$45,000	\$0	\$0	\$0	\$0	\$45,000	\$0	\$0	\$137,000
Fire & Emergency Med Services														
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 (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 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 (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

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Fire & Emergency Med Services														
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
Subtotal - Fire & Emergency Med Services		\$2,303,778	\$1,618,339	\$1,068,839	\$791,339	\$1,216,339	\$820,239	\$2,271,239	\$703,739	\$869,739	\$779,739	\$749,699	\$1,395,960	\$14,588,988
Information Technology														
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
Subtotal - Information Technology		\$436,467	\$334,893	\$314,150	\$397,750	\$106,650	\$410,754	\$238,208	\$115,414	\$201,250	\$131,650	\$200,754	\$241,250	\$3,129,190

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Landfill														
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
Subtotal - Landfill		\$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
Office on Youth														
Vehicle Replacement (Office on Youth)	C1097	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000	\$0	\$25,000	\$0	\$0	\$75,000
Subtotal - Office on Youth		\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000	\$0	\$25,000	\$0	\$0	\$75,000
Orange County Public Schools														
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>
Orange County Public Schools														
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
Subtotal - Orange County Public Schools		\$2,499,000	\$567,000	\$567,000	\$567,000	\$567,000	\$567,000	\$1,867,000	\$6,067,000	\$4,767,000	\$5,167,000	\$2,667,000	\$16,467,000	\$42,336,000
Parks And Recreation														
Vehicle Replacement (Parks & Recreation)	C1099	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0	\$25,000	\$75,000
Subtotal - Parks And Recreation		\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0	\$25,000	\$75,000
Planning And Zoning														
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
Subtotal - Planning And Zoning		\$262,000	\$60,000	\$504,000	\$0	\$0	\$0	\$0	\$52,000	\$0	\$0	\$0	\$52,000	\$930,000

<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>
Registrar														
Voting Equipment Replacement	C1009	\$0	\$0	\$0	\$0	\$0	\$102,000	\$102,000	\$0	\$0	\$0	\$0	\$204,000	\$408,000
Subtotal - Registrar		\$0	\$0	\$0	\$0	\$0	\$102,000	\$102,000	\$0	\$0	\$0	\$0	\$204,000	\$408,000
Sheriff's Office														
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
Subtotal - Sheriff's Office		\$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
Social Services														
Vehicle Replacements (DSS)	C1125	\$45,000	\$0	\$45,000	\$0	\$45,000	\$0	\$45,000	\$0	\$45,000	\$0	\$45,000	\$0	\$270,000
Subtotal - Social Services		\$45,000	\$0	\$45,000	\$0	\$45,000	\$0	\$45,000	\$0	\$45,000	\$0	\$45,000	\$0	\$270,000
Tourism														
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
Subtotal - Tourism		\$50,338	\$80,000	\$80,000	\$0	\$0	\$0	\$0	\$0	\$25,000	\$0	\$0	\$25,000	\$260,338
Total		\$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
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Part-Time Decreases

Office Assistant- Building Inspections	(1)
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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 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
1100 411010	5.00	5.00			5.00	5.00			5.00	5.00		
TOTAL	5.00	5.00	-	-	5.00	5.00	-	-	5.00	5.00	-	-

COUNTY ADMINISTRATION

1100 412110

COUNTY ADMINISTRATOR

CHIEF DEPUTY CLERK

SENIOR ADMINISTRATIVE ASSISTANT

ADMINISTRATIVE ASSISTANT

TOTAL

	1.00	1.00			1.00	1.00			1.00	1.00		
	1.00	1.00			1.00	1.00			1.00	1.00		
	1.00	1.00			1.00	1.00			1.00	1.00		
	1.00	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-
TOTAL	4.00	4.00	-	-	4.00	4.00	-	-	4.00	4.00	-	-

COUNTY ATTORNEY

1100 412215

COUNTY ATTORNEY

TOTAL

	1.00	1.00			1.00	1.00			1.00	1.00		
TOTAL	1.00	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-

HUMAN RESOURCES

1100 412220

HUMAN RESOURCES MANAGER

TOTAL

	1.00	1.00			1.00	1.00			1.00	1.00		
TOTAL	1.00	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-

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

	1.00	1.00			1.00	1.00			1.00	1.00		
	1.00	1.00			1.00	1.00			1.00	1.00		
	1.00	1.00			1.00	1.00			1.00	1.00		
	1.00	1.00			1.00	1.00			1.00	1.00		
	1.00	1.00			1.00	1.00			1.00	1.00		
	1.00	1.00			1.00	1.00			1.00	1.00		
TOTAL	6.00	6.00	-	-	6.00	6.00	-	-	6.00	6.00	-	-

TREASURER

1100 412410

TREASURER

CHIEF DEPUTY

DEPUTY TREASURER II- ACCOUNTANT

DEPUTY TREASURER II - COLLECTIONS

TOTAL

	1.00	1.00			1.00	1.00			1.00	1.00		
	1.00	1.00			1.00	1.00			1.00	1.00		
	1.00	1.00			1.00	1.00			1.00	1.00		
	1.00	1.00			1.00	1.00			1.00	1.00		
	1.00	1.00			1.00	1.00			1.00	1.00		
	1.00	1.00			1.00	1.00			1.00	1.00		
TOTAL	5.00	5.00	-	-	5.00	5.00	-	-	5.00	5.00	-	-

FINANCE

1100 412420

FINANCE DIRECTOR

ASSISTANT COUNTY ADMINISTRATOR FOR FINANCE & MANAGEMENT SERVICES

ACCOUNTANT

PAYROLL ACCOUNTANT

ACCOUNTS PAYABLE TECHNICIAN

FINANCIAL MANAGEMENT SPECIALIST

TOTAL

	1.00	1.00			1.00	1.00						
	1.00	1.00			1.00	1.00			1.00	1.00		
	1.00	1.00			1.00	1.00			1.00	1.00		
	1.00	1.00			1.00	1.00			1.00	1.00		
	1.00	1.00			1.00	1.00			1.00	1.00		
	1.00	1.00			1.00	1.00			1.00	1.00		
TOTAL	5.00	5.00	-	-	5.00	5.00	-	-	5.00	5.00	-	-

INFORMATION TECHNOLOGY

1100 412510

INFORMATION TECHNOLOGY MANAGER

INFORMATION TECHNOLOGY DIRECTOR

INFORMATION TECHNOLOGY TECHNICIAN

TOTAL

	1.00	1.00			-	-			-	-		
	-	-			1.00	1.00			1.00	1.00		
	1.00	1.00			2.00	2.00			2.00	2.00		
TOTAL	2.00	2.00	-	-	3.00	3.00	-	-	3.00	3.00	-	-

REGISTRAR

1100 413200

REGISTRAR

ELECTION MANAGEMENT OFFICER

ASSISTANT REGISTRAR

TOTAL

	1.00	1.00			1.00	1.00			1.00	1.00		
	1.00	1.00			1.00	1.00			1.00	1.00		
			2.00	0.66			2.00	0.66			2.00	0.66
TOTAL	2.00	2.00	2.00	0.66	2.00	2.00	2.00	0.66	2.00	2.00	2.00	0.66

JUDICIAL ADMINISTRATION

CIRCUIT COURT JURY

1100 421110

JURY COORDINATOR

TOTAL

	1.00	1.00			1.00	1.00			1.00	1.00		
TOTAL	1.00	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-

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

	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
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		
TOTAL	6.00	6.00	-	-	6.00	6.00	-	-	6.00	6.00	-	-
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
TOTAL	8.34	8.34	2.00	0.94	8.34	8.34	2.00	0.94	8.34	8.34	2.00	0.94
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		
VICTIM WITNESS PROGRAM DIRECTOR	1.00	1.00			1.00	1.00			1.00	1.00		
TOTAL	7.00	7.00	-	-	7.00	7.00	-	-	7.00	7.00	-	-
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
TOTAL	38.66	38.66	3.00	1.59	38.66	38.66	3.00	1.59	38.66	38.66	3.00	1.59
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		
TOTAL	11.00	11.00	4.00	0.71	11.00	11.00	4.00	0.71	11.00	11.00	4.00	0.71
TRIAD COORDINATOR			1.00	0.33			1.00	0.33			1.00	0.33
TOTAL	-	-	1.00	0.33	-	-	1.00	0.33	-	-	1.00	0.33

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 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		
TOTAL	37.00	37.00	-	-	38.00	38.00	-	-	41.00	41.00	-	-

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		
TOTAL	4.00	4.00	1.00	0.66	4.00	4.00	-	-	5.00	5.00	-	-

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		
TOTAL	2.00	2.00	-	-	2.00	2.00	-	-	3.00	3.00	-	-

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
TOTAL	4.00	4.00	7.00	2.19	4.00	4.00	7.00	2.19	4.00	4.00	7.00	2.19

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		
TOTAL	7.48	7.48	1.00	0.72	7.48	7.48	1.00	0.72	7.48	7.48	1.00	0.72

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
TOTAL	1.00	1.00	-	-	1.00	1.00	1.00	0.12	1.00	1.00	2.00	0.82

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
TOTAL	2.00	2.00	1.00	0.17	2.00	2.00	1.00	0.65	2.00	2.00	1.00	0.65

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
TOTAL	1.00	1.00	6.00	2.03	1.00	1.00	6.00	2.03	1.00	1.00	6.00	2.03

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
TOTAL	1.00	1.00	4.00	1.27	1.00	1.00	4.00	1.27	1.00	1.00	4.00	1.27

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
CHILD CARE - LOCUST GROVE												
1100 453423												
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
TOTAL	-	-	8.00	2.50	1.00	1.00	7.00	1.80	1.00	1.00	7.00	1.80
TOBACCO SETTLEMENT GRANT												
1100 453740												
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
TOTAL	-	-	8.00	1.01	-	-	8.00	1.01	-	-	8.00	1.01
GRAND TOTAL- OFFICE ON YOUTH	5.00	5.00	27.00	6.98	6.00	6.00	27.00	6.88	6.00	6.00	28.00	7.58
PARKS, RECREATION AND CULTURAL												
PARKS & RECREATION - ADM												
1100 471100												
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
TOTAL	2.00	1.50	1.00	0.17	2.00	1.50	1.00	0.65	1.50	1.50	1.00	0.65
PROGRAMS												
1100 471200												
GYMNASTICS FACILITATOR			9.00	0.32			9.00	0.32			9.00	0.32
TOTAL	-	-	9.00	0.32	-	-	9.00	0.32	-	-	9.00	0.32
PARKS - BARBOURSVILLE												
1100 471231												
FACILITIES ATTENTANT			1.00	0.12			1.00	0.12			1.00	0.12
TOTAL PARKS DISTRICT I	-	-	1.00	0.12	-	-	1.00	0.12	-	-	1.00	0.12
PARKS - BOOSTER												
1100 471100												
MAINTENANCE WORKER			1.00	0.12			1.00	0.12			1.00	0.12
TOTAL PARKS DISTRICT I	-	-	1.00	0.12	-	-	1.00	0.12	-	-	1.00	0.12
GRAND TOTAL PARKS & RECREATION	2.00	1.50	12.00	0.73	2.00	1.50	12.00	1.21	1.50	1.50	12.00	1.21
ORANGE COUNTY LIBRARY												
1100 473100												
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
TOTAL	4.00	4.00	13.00	3.74	4.00	4.00	13.00	3.74	4.00	4.00	13.00	3.74
WILDERNESS BRANCH LIBRARY												
1100 473110												
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
TOTAL	2.00	2.00	4.00	1.71	2.00	2.00	4.00	1.71	2.00	2.00	4.00	1.71
GORDONSVILLE BRANCH LIBRARY												
1100 473120												
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
TOTAL	1.00	1.00	3.00	1.60	1.00	1.00	3.00	1.60	1.00	1.00	3.00	1.60
GRAND TOTAL LIBRARY	7.00	7.00	20.00	7.05	7.00	7.00	20.00	7.05	7.00	7.00	20.00	7.05
COMMUNITY DEVELOPMENT												
PLANNING AND ZONING												
1100 481100												
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		
TOTAL	4.00	4.00	-	-	4.00	4.00	-	-	4.00	4.00	-	-

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 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		
TOTAL	2.00	2.00	-	-	2.00	2.00	-	-	2.00	2.00	-	-

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
TOTAL	2.00	1.50	1.00	0.16	2.00	1.50	1.00	0.65	1.50	1.50	1.00	0.65

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
TOTAL	1.00	1.00	1.00	0.70	1.00	1.00	1.00	0.70	1.00	1.00	1.00	0.70

TOTAL GENERAL FUND

TOTAL GENERAL FUND	180.48	179.48	82.00	23.49	183.48	182.48	80.00	23.29	187.48	187.48	81.00	23.99
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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		
TOTAL	31.00	31.00	10.00	5.02	31.00	31.00	10.00	5.02	33.00	33.00	10.00	5.02

TOTAL VPA FUND

TOTAL VPA FUND	31.00	31.00	10.00	5.02	31.00	31.00	10.00	5.02	33.00	33.00	10.00	5.02
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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
TOTAL	1.04	1.04	3.00	1.11	1.04	1.04	3.00	1.11	1.04	1.04	3.00	1.11

TOTAL AIRPORT FUND

TOTAL AIRPORT FUND	1.04	1.04	3.00	1.11	1.04	1.04	3.00	1.11	1.04	1.04	3.00	1.11
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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		
TOTAL	0.48	0.48	-	-	0.48	0.48	-	-	0.48	0.48	-	-

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		
TOTAL	6.00	6.00	-	-	6.00	6.00	-	-	6.00	6.00	-	-

CONSOLIDATED COLLECTION CENTERS

1513-442310

COLLECTION ATTENDANT
TOTAL

COLLECTION ATTENDANT			32.00	13.05			32.00	13.05			32.00	13.05
TOTAL	-	-	32.00	13.05	-	-	32.00	13.05	-	-	32.00	13.05

2017 - 2018 Budgeted Personnel Positions
FISCAL YEAR 2015-2016 FISCAL YEAR 2016-2017

FISCAL YEAR 2017-2018

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
LANDFILL SUPERVISOR	1.00	1.00			1.00	1.00			1.00	1.00		
LANDFILL SCALE OPERATOR	1.00	1.00	1.00	0.20	1.00	1.00	1.00	0.20	1.00	1.00	1.00	0.20
TOTAL	2.00	2.00	1.00	0.20	2.00	2.00	1.00	0.20	2.00	2.00	1.00	0.20
TOTAL LANDFILL FUND	8.48	8.48	33.00	13.25	8.48	8.48	33.00	13.25	8.48	8.48	33.00	13.25
GRAND TOTAL ALL FUNDS	221.00	220.00	128.00	42.87	224.00	223.00	126.00	42.67	230.00	230.00	127.00	43.37

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