

Orange County Adopted Budget Fiscal Year 2019



Orange County, VA
April 24, 2018





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Orange County
Virginia**

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Orange County, Virginia**, for its Annual Budget for the fiscal year beginning **July 1, 2017**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria, as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Board of Supervisors of the County of Orange, Virginia at the time of adoption:

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

R. BRYAN DAVID
COUNTY ADMINISTRATOR

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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 Personal Services (salaries and wages), Employee Benefits, Purchased Services, Other Charges, 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 33.

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 FY2018-2019 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.

The Board of Supervisors' has established a formal financial philosophy that states 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 has 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 FY2019-2023 Capital Improvement Plan and FY2018-2019 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 FY2018-2019 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

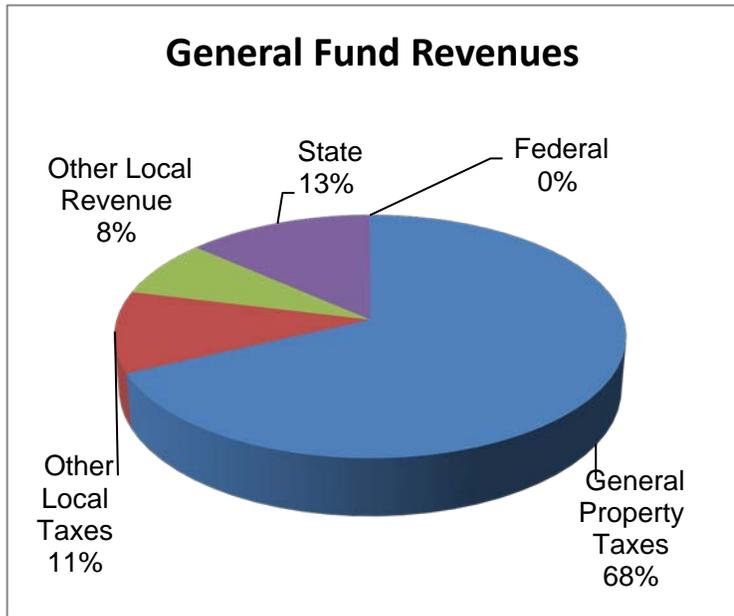
- Establish the Orange County Broadband Authority (OCBbA) and continue with development, implementation, and management of an “open access” fiber optics network and the Rural Broadband Initiative with the over-arching goal of making affordable, high-speed broadband available to all residents and businesses.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

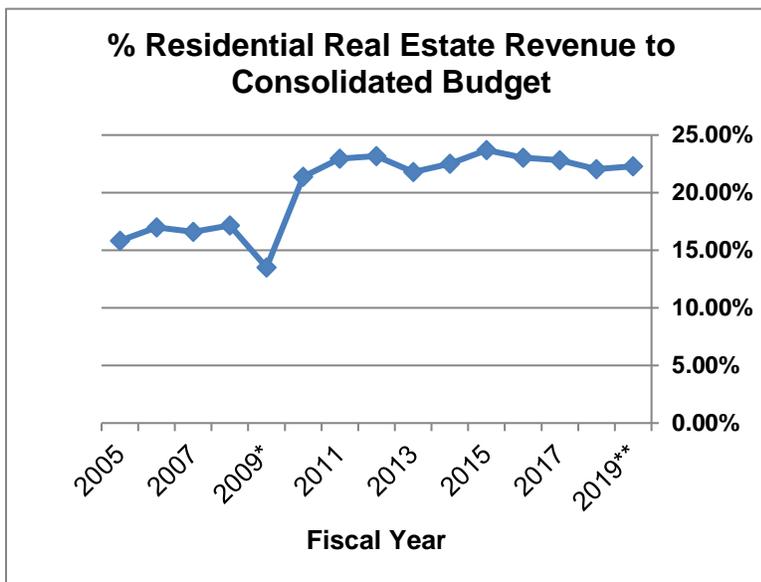
- Develop, implement, and manage strategies for the Digital Citizen - “Anytime, Anywhere, All Citizens” in the areas of Access, Transactions, Information, Engagement, and Security.
- Enhance the overall fiscal planning and budgeting process for general government, Orange County Public Schools, Constitutional 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 FY2018-2019 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 FY2018-2019 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.



Orange County will not receive additional state funding in FY2018-2019 for Constitutional Officers, their employees, the Registrar, Electoral Board members and the local Department of Social Services (DSS) for market wage adjustments. Additional state funding is, however, anticipated for the funding of additional DSS positions related to Medicaid expansion. In future years, Orange County will be responsible for a local match associated with the receipt of these additional state dollars.

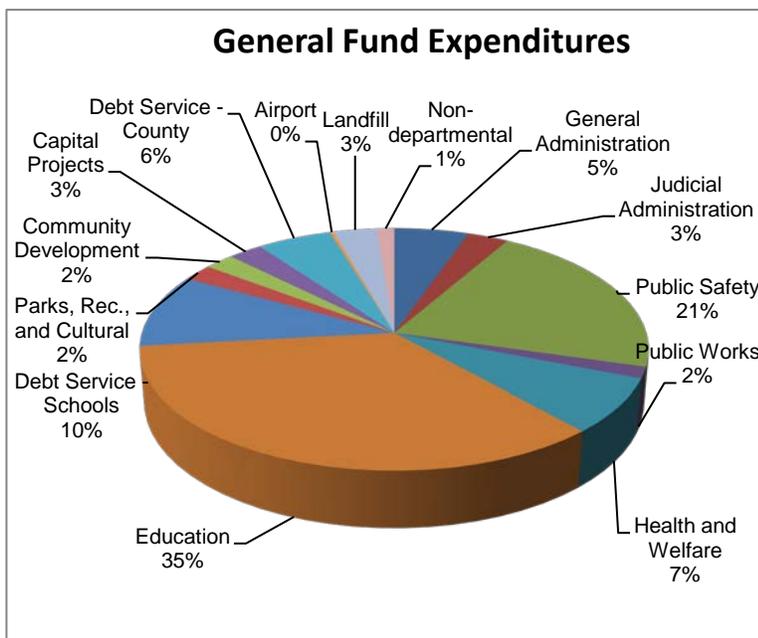
Language was included in the state’s budget to provide a targeted increase of \$871 for all Grade 7 sworn deputy sheriffs and \$911 for all Grade 8 sworn deputy sheriffs, effective February 1, 2019. These increases are, however, contingent on the projected revenues for fiscal year 2019 and 2020 not decreasing as part of the budget development

process. If these funds do ultimately become available, they will offset the County's expenses for implementing a new Public Safety Salary and Classification Plan in FY2018-2019. The plan was developed internally and funded within the adopted budget to address recruitment and retention for the County's first responders (including deputy sheriffs), effective July 1, 2018.

The adopted FY2018-2019 Budget also includes funding for the implementation of a market wage adjustment for all other General Government employees of 2% effective July 1, 2018. Funding is included for appropriate new positions in Information Technology, and Airport operations. Health insurance costs for County employees were included anticipating an 8% increase over the previous fiscal year. The *actual* renewal estimates, received after budget adoption, reflected a decrease of 2% which will be shared with employees by decreasing contributions for dependent tiers.

State funding for Orange County Public Schools was estimated in the approved FY2018-2019 Budget at an increase over the prior year of \$254,304. Based on the most recent information available from the Department of Education, Orange County's FY2018-2019 state funding for Orange County Public Schools will increase by \$433,855 over FY2017-2018.

The local appropriation for Orange County Public Schools (OCPS) is one of the largest expenditures within the County's General Fund. The FY2018-2019 local appropriation for school operations was based on an analysis of historical actual expenditures which was used to project an FY2017-2018 year-end actual expenditure estimate. This year-end estimate (the baseline) was increased by \$925,652 to fund increases in health insurance, adjust the wage scale for teachers, and to fund a "step" wage increase for school employees. Annual local funding for School capital items was increased by \$100,000 for one-time capital needs.



The FY2018-2019 budget includes level-funded 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 two years. Based on current year expenditure volumes, a supplemental appropriation may be needed beyond the amount that was included in the Adopted FY2018-2019 Budget.

Approved local funding for the Rappahannock Juvenile Detention Center decreased by \$63,820 due to the payoff of debt on their building. The County's budgeted contribution to the Central Virginia Regional Jail increased by \$67,003.

The adopted FY2018-2019 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 FY2017-2018 and FY2018-2019 consolidated budgets by fund. A consolidated budget eliminates inter-fund transfers to reflect the total cost of operations.

CONSOLIDATED BUDGET SUMMARY

FUND EXPENDITURES	FY18	FY19	FY18 to FY19 VARIANCE
	ADOPTED BUDGET	ADOPTED BUDGET	
GENERAL FUND	60,917,113	61,813,546	896,433
LESS TRANSFERS	(35,301,844)	(35,641,815)	(339,971)
NET GENERAL FUND	25,615,269	26,171,731	556,462
LAW LIBRARY FUND	15,531	14,740	(791)
VIRGINIA PUBLIC ASSISTANCE	3,693,906	3,695,592	1,686
COUNTY CAPITAL PROJECTS	2,989,346	2,704,641	(284,705)
DEBT SERVICE	10,079,167	9,557,830	(521,337)
AIRPORT FUND	1,215,602	1,599,965	384,363
LANDFILL FUND	2,680,592	2,581,715	(98,877)
MEDICAL INSURANCE FUND	8,149,202	8,805,599	656,397
LESS INTERNAL CHARGES	(8,149,202)	(8,805,599)	(656,397)
NET MEDICAL INSURANCE FUND	-	-	-
SCHOOL OPERATING FUND	52,198,132	51,444,436	(753,696)
LESS TRANSFERS	(525,846)	(684,103)	(158,257)
NET SCHOOL OPERATING FUND	51,672,286	50,760,333	(911,953)
SCHOOL OTHER OPERATING FUNDS	4,779,498	5,068,229	288,731
SCHOOL DEBT SERVICE FUND	-	1,066,040	1,066,040
SCHOOL CAPITAL PROJECTS FUND	567,000	878,666	311,666
NET CONSOLIDATED TOTAL	103,308,197	104,099,482	791,285

Total FY2018-2019 appropriations increased by \$791,285 or .77%. The current year includes an increase in combined operations of .9%, an increase in combined capital projects of 4.8%, and a decrease in combined debt service of 2.34%.

Changes in Budgeted Positions

The FY2018-2019 approved budget includes two (2) new full-time County positions and one (1) new part-time position. A new full-time Information Technology Geographic Information System Analyst/Public Safety Technology Support position will manage the continued development, implementation, and maintenance of the County's Geographic Information System (GIS). The position will provide dedicated technical or "help desk" support for all public safety (law, fire/ems, emergency communications) technology. The second new full-time position is a Senior Operations Worker which will provide needed staffing to assist the Airport Operations Manager for the Orange County Airport. Further, having a second full-time employee at the Airport will provide better continuity and service

than that experienced with the existing part-time positions due to frequent turnover. One new part-time position was approved for the Library's Summer Children's Program. The seasonal position will assist the Youth Services Librarian with story times, movie showings, craft programs, and the like. Three new positions were funded in the Orange County Public Schools adopted budget; a physical education/health teacher, an English teacher, and an English language learner teacher.

As part of the previous year's budget (FY2017-2018), three (3) new Fire/EMS Medic positions were approved to allow the staffing of a fifth (5th) medic unit. The additional staffing was needed daily to maintain the current level of service given an increase in calls for service, coupled with decreasing availability of volunteer-staffed units. These positions were originally included in the budget contingent upon the award of a Staffing for Adequate Fire and Emergency Response (SAFER) Grant by the Federal Emergency Management Agency. The SAFER Grant would have funded 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 have needed to assume all costs related to the employees. Unfortunately, the SAFER grant application was denied during FY2017-2018, but due to the increasing need for the additional positions, supplemental local funding was approved to backfill the anticipated grant proceeds and proceed with filling the three (3) new positions. These three (3) positions continue to be locally funded in the FY2018-2019 adopted budget.

Mid-year position changes for FY2017-2018 were also approved for child care operations within the Office on Youth. One additional full-time position was approved to function as a Child Care Operations Manager, overseeing three Site Manager positions at each of the child care sites. Expenses for the additional position will be funded by program revenues from child care operations. Other mid-year personnel changes for FY2017-2018 included the consolidation of the E-911 Communications Center and the Dispatch Division within the Sheriff's Office. These changes are also included in the FY2018-2019 adopted budget.

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 FY2018-2019 budget includes the implementation of a Public Safety Salary and Classification Plan for first responders in the Sheriff's Office, Fire & EMS, and Emergency Communications to better reflect operational hours and to address recruitment and retention issues effective July 1, 2018. For all other full and part-time Board of Supervisors' employees and the staffs of Constitutional Officers, a 2% market wage adjustment is included in the adopted budget, also effective July 1, 2018.

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.

Compensation and health insurance costs remain significant fiscal influences for both the General Government's and Schools' budgets. Anticipated group health increases of eight percent (8%) represent \$93,360 within the County's budget and \$306,907 for the School Board. Both the County and the School Board's required contributions for the Virginia Retirement System decreased for the new biennium resulting in respective savings of \$30,303 and \$64,240. An additional \$328,716 is included in the approved budget to fund a step increase for all school employees. In addition, a total of \$306,750 was funded to implement a new market-competitive wage scale for teachers. The adopted state budget did not include funding for compensation adjustments until the second year of the biennium (FY2019-2020).

School Funding

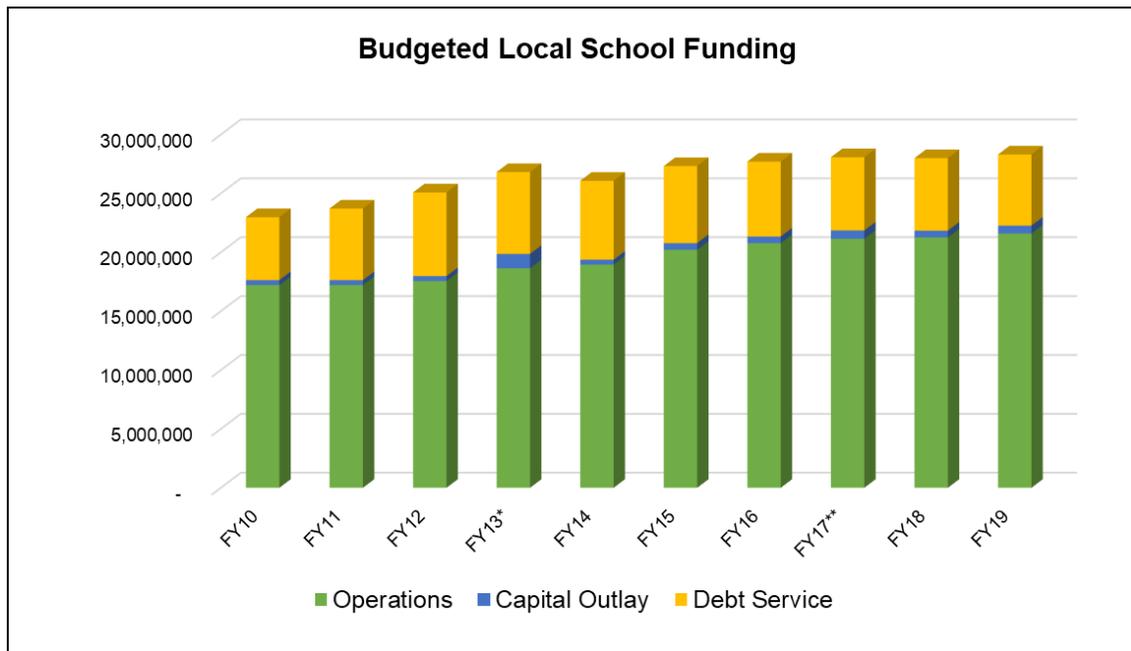
Budget estimates for the Orange County Public Schools were based on a projected population of 4,737 students, forty-two (42) fewer than the previous year's budget projection. Actual enrollment on September 30, 2017 was 4,816. The Piedmont Regional Education Program (PREP) is a public regional organization that provides special education programming and related services to nine school districts. Approximately forty-five (45) students of the projected population will be participating in the PREP program for FY2018-2019.

In determining the amount of the local appropriation recommended for Orange County Public Schools for FY2018-2019, an analysis of prior and current year OCPS expenditures for operations was conducted. The purpose of this analysis was to develop, for the School Board and the Board of Supervisors, an 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 FY2018-2019 local appropriation for OCPS, a calculation was used to project an estimate of FY2017-2018 actual expenditures. This resulted in a projected actual expenditure estimate for the local appropriation of approximately \$20,820,587 versus the FY2017-2018 original local appropriation of \$21,270,036. Using the baseline of \$20,820,587 for FY2018-2019 and adding amounts for increases in health insurance, adjusting the teacher wage scale, and a "step" increase, and subtracting an amount to finance school bus replacements over three year cycles, the FY2018-2019 local appropriation for OCPS (including debt service) was approved at \$21,596,239.

The School's adopted budget includes a net increase of \$254,304 or .93% in State funding and sales tax distributions. The local composite index was adjusted for the biennium beginning for FY2018-2019 from .3811 to .4025 which increased the County's required local contribution by 5.6%. The County's required local contribution for school operations in FY2018-2019 is \$12,814,987; however the County's actual approved budgeted contribution is \$21,596,239. In addition, the County included a \$100,000

increase in capital funding for a total of \$667,000 for School Capital Projects. Federal funding for school programs is expected to increase by \$105,283 for the year. Other funding is projected to decrease by \$34,103.



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 FY2018-2019 and the amount included in the approved budget.

The required local contribution to the Central Virginia Regional Jail (CVRJ) has increased for FY2018-2019 due to Orange County’s increased share of operational costs related to facility usage. It should be noted that CVRJ Authority Board of Directors approved using \$2,299,000 in unobligated reserves to balance the FY2018-2019 operating budget. Funding for the Rappahannock Juvenile Detention Center decreased by \$63,820 due to a reduction in debt service for the facility.

The decrease of \$10,528 for the Culpeper Soil and Water Conservation District represents the end of a two (2) year special budget addendum. The increase for Germanna Community College will support funding for a Quality Enhancement Plan (QEP) to integrate problem solving into the curriculum which is being added as a workforce development initiative. The amount is calculated as Orange County’s per capita share. The increase to OAR-Jefferson Area Community Corrections Program is to provide for the per capita increase for Orange County to continue to receive the services of the Criminal Justice Coordinator/Planner.

The contribution to the Orange County Health Department was increased to cover employee compensation and benefits pursuant to the local funding requirement. The Rappahannock-Rapidan Medical Reserve Corporation did not request funding for FY2018-2019 and therefore no contribution was included in the approved budget. Funding for the Orange County Volunteer Fire Chief’s Association was increased by \$18,296 for the rising costs of maintenance for apparatus, equipment, operating and training costs.

Contributions to External Entities

External Entities	FY18 Adopted	FY19 Requested	FY19 Proposed	Variance	% CHANGE
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	2,186,071	2,253,074	2,253,074	67,003	3.06%
Culpeper Soil & Water Conserv.	71,090	60,562	60,562	(10,528)	-14.81%
Foothills Housing Corporation	500	2,000	1,000	500	100.00%
Germanna Community College	10,296	18,600	18,600	8,304	80.65%
Healthy Families Orange	5,000	5,000	5,000	0	0.00%
Hospice of the Rapidan	2,500	7,500	2,500	0	0.00%
James Madison Museum	1,000	1,000	1,000	0	0.00%
Lake of the Woods Rescue	90,000	90,000	90,000	0	0.00%
OAR Jefferson Area Comm. Corrections	14,700	15,756	15,756	1,056	7.18%
Orange County Free Clinic	5,000	25,000	5,000	0	0.00%
Orange County Health Dept.	241,962	246,541	246,541	4,579	1.89%
Orange Historical Society	2,000	2,000	2,000	0	0.00%
Piedmont Workforce Center	20,741	21,114	21,114	373	1.80%
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	10,484	10,484	582	5.88%
Rappahannock Juvenile Detention	264,297	200,477	200,477	(63,820)	-24.15%
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	242,956	242,956	242,956	0	0.00%
Rapp-Rapidan Medical Reserve Corp	1,000	0	0	(1,000)	-100.00%
Rapp-Rapidan Regional Commission	23,709	24,038	24,038	329	1.39%
RRRC-Housing & Homelessness	8,555	8,555	8,555	0	0.00%
Services to Abused Families	4,000	4,000	4,000	0	0.00%
Skyline Community Action	2,000	7,500	2,000	0	0.00%
Virginia Division of Forestry	12,403	12,403	12,403	0	0.00%
Volunteer Fire Chiefs Association	365,925	384,221	384,221	18,296	5.00%
Totals	\$ 3,623,107	\$ 3,689,281	\$ 3,648,781	\$ 25,674	0.71%

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.

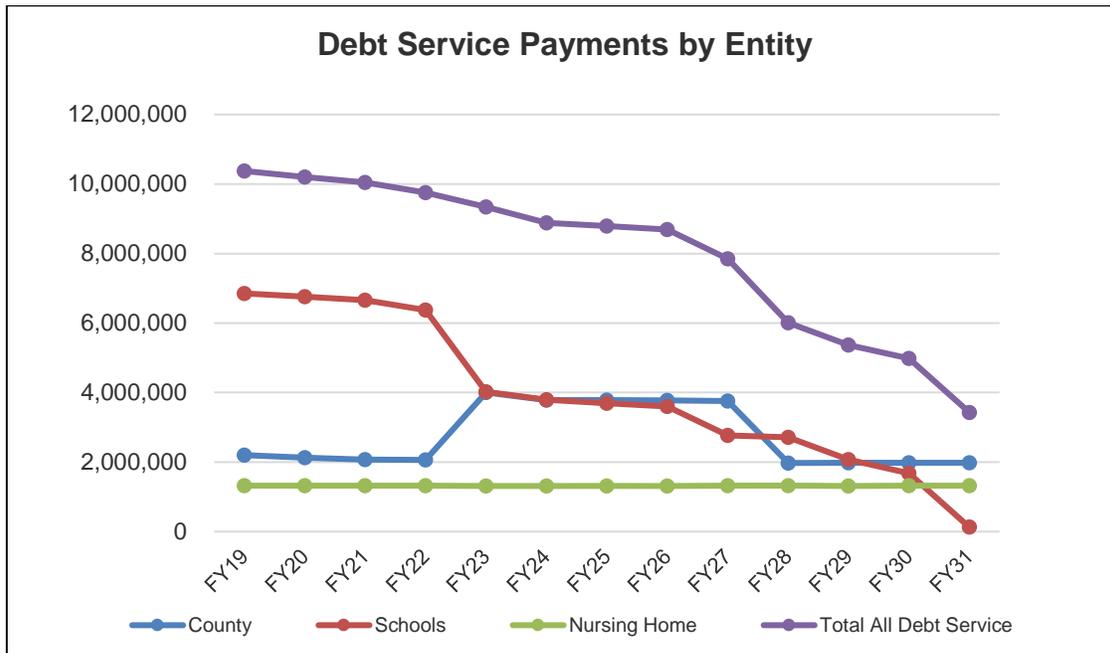
Following discussions at the 2014 planning retreat, the Board of Supervisors established a committee (consisting of Supervisors White and Johnson) to draft several high-level financial policies for guiding future financial and budgetary decisions. One of these policies (Capital Improvement Plan and Budget 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 several 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

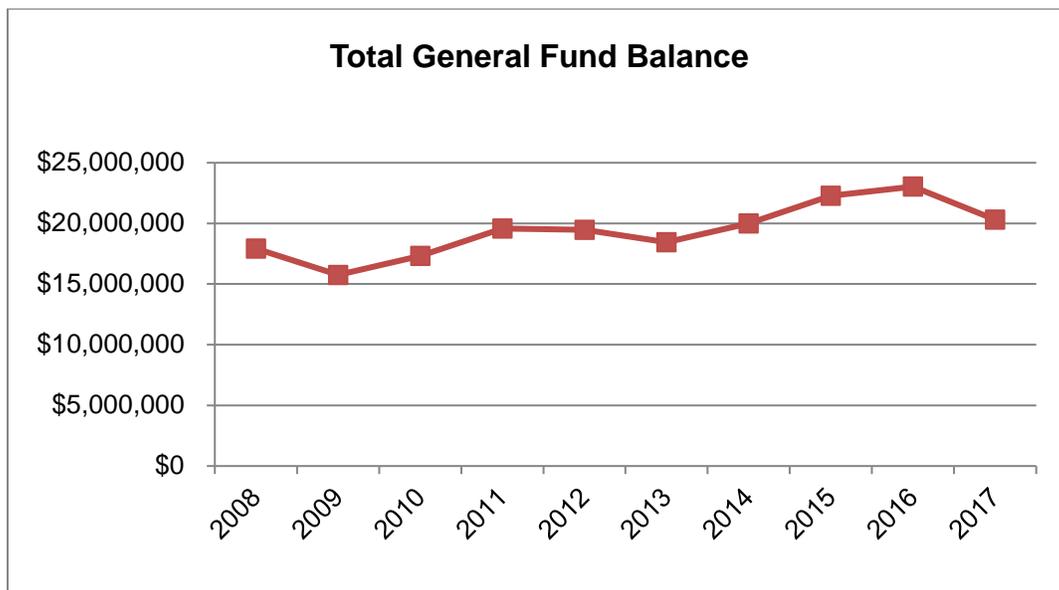
	Cash Funding for Capital Projects	Cash Funding for Debt Service	Fiscal Year Totals
FY17			
Debt Service		239,873.00	
Ambulance Replacements	307,500.00		
Courthouse Renovation Project	150,000.00		
Animal Shelter Repairs (Proj. Devt.)	125,000.00		
FY17 Totals	582,500.00	239,873.00	822,373.00
FY18			
Debt 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	318,500.00		
Enterprise GIS	200,000.00		
Emergency Flasher System	5,000.00		
Gordon Building Elevator Modernization	205,000.00		
Unionville Ruritan Building Roof Replacement	44,000.00		
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, 2018.

General Fund (Net)	\$ 40,316,946
School Operating Fund	51,721,123
	<hr/>
	92,038,069
Unassigned general fund balance (exhibit 3)	19,383,576
Plus: Estimated FY18 General Fund Revenues	61,425,818
Minus: Estimated FY18 General Fund Expenditures	(60,951,507)
Estimated Total Unassigned General Fund Balance at 06/30/2018	19,857,887
As % of operating expenditures	21.58%
Committed per Board's Fund Balance Policy	
Original 15% Fiscal Stability Funds	(13,805,710)
3% Additional Fiscal Stability Funds	(2,761,142)
Approved for Subsequent Budgets through Carry-Forwards (County)	(464,295)
Approved for Subsequent Budgets through Carry-Forwards (Schools)	(188,000)
Amounts Approved for Subsequent Budget Amendments	(350,445)
Net Fund Balance Available for Approp. Per Policy	\$ 2,288,295



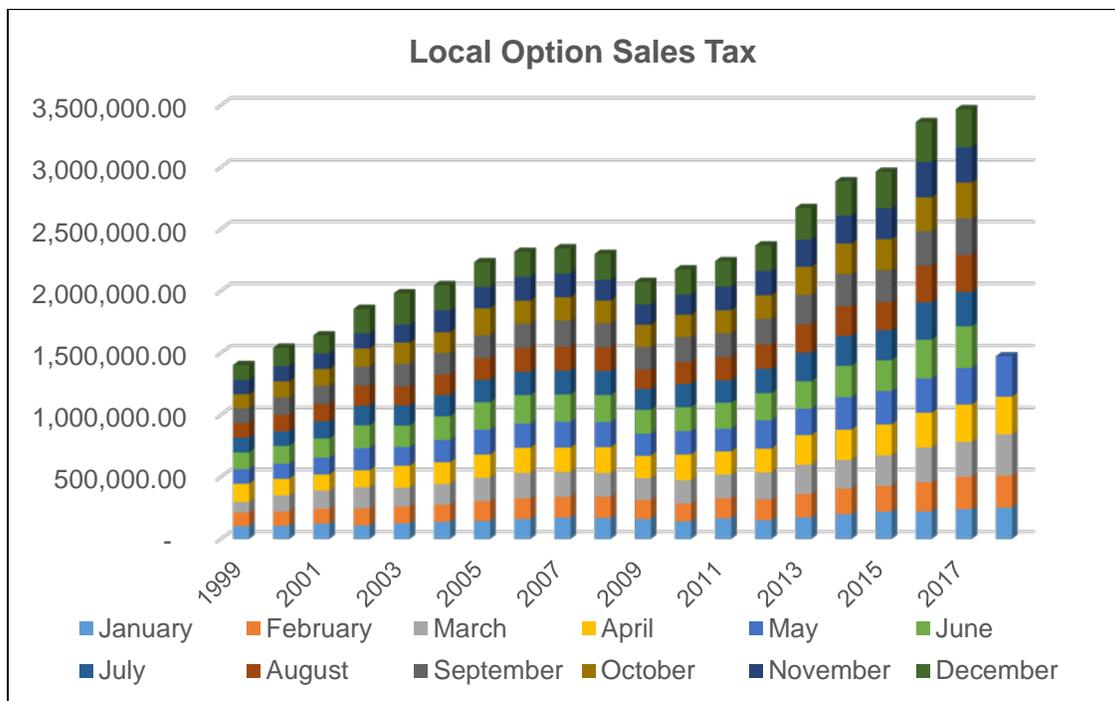
Economic Factors

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 June 30, 2018, of 3.2%; equal to the state average, but lower than the national unemployment rate of 4.0%. According to the Bureau of Economic Analysis, Orange County per capita personal income rose by 2.8% over the previous year compared to the state-wide increase of 1.5%. The national increase in per capita personal income was 1.6%.

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 May 2018.



Legislative Factors

Orange County receives a significant portion of its annual revenues from the Commonwealth of Virginia. For FY2018-2019, estimated state revenues total \$37,122,278 or 35.7% 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.

The General Assembly was delayed in adopting the State's FY2018-2020 biennium budget, mainly due to a lack of consensus on Medicaid expansion. Its deliberations continued through the spring and the State's budget was not adopted until June 7, 2018. Because the County is required to set tax rates by May 15th in order to bill

for the first half of real estate taxes in June of each year, the Board of Supervisors approved a budget and supporting tax rates on April 24, 2018 based on estimates of State revenue. This created a great deal of uncertainty regarding the availability of funding for the upcoming year, particularly for the County schools, social services and the offices of the constitutional officers. Because Medicaid expansion was ultimately approved and included in the state's budget, additional funding of \$122,623 for the County's Social Services Department may be forthcoming mid-fiscal-year to process additional Medicaid applications within that department.

It has been recently reported that the Commonwealth ended FY2017-2018 with a surplus of \$552 million due to an increase in income tax revenues. In addition, because the Virginia's tax code conforms to the federal code, if the current Virginia code is not modified, the recent changes in the federal tax code could mean as much as \$500 million in additional state revenue according to a recent announcement by Governor Ralph Northam. This is likely to be a subject of political debate in the upcoming year and may serve as an opportunity for the state to begin funding the Standards of Quality for education and other programs at more adequate levels.

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 FY2018-2019, federal revenue estimates total \$9,196,755 which represents almost nine percent (8.8%) of the total consolidated budget.

Acknowledgements

The FY2018-2019 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 FY2018-2019 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 35,836. 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 James K. White, District 2) and Vice Chairman (currently James P. Crozier, District 4) 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. Cecil Snead). The school system is comprised of one high school, two middle schools, one primary school and five elementary

schools. The average daily membership for the purpose of establishing the amounts of state school aid for school year 2018-2019 was 4,692.

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 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.



FY19 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 2017									
11/8/2017	Regular Board Meeting <i>Five Year Forecast Presented (Potential Adoption of FY19 Capital Improvements Plan)</i>	6:00 p.m. Lake of the Woods	5	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 2017									
12/5/2017	Regular Board Meeting <i>Board Guidance for FY19 Budget</i>	5:00 p.m. Board Room						1	2
			3	4	5	6	7	8	9
12/19/2017	Regular Board Meeting	5:00 p.m. Board Room	10	11	12	13	14	15	16
			17	18	19	20	21	22	23
			24	25	26	27	28	29	30
			31						
January 2018									
1/9/2018	Regular Board Meeting	5:00 p.m. Board Room		1	2	3	4	5	6
1/23/2018	Regular Board Meeting	5:00 p.m. Board Room	7	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 2018									
2/13/2018	Regular Board Meeting <i>School Board's Budget Presentation</i>	5:00 p.m. Board Room 7:00 p.m. Board Room						1	2
			4	5	6	7	8	9	10
2/27/2018	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	11	12	13	14	15	16	17
			18	19	20	21	22	23	24
			25	26	27	28			
March 2018									
3/6/2018	Budget Worksession	4:00 p.m. Board Room						1	2
			4	5	6	7	8	9	10
3/13/2018	Regular Board Meeting <i>Set Tax Rates for Ad</i>	5:00 p.m. Board Room	11	12	13	14	15	16	17
3/16/2018	<i>Tax Rate and Budget Ads to Newspaper</i>		18	19	20	21	22	23	24
3/22/2018	<i>Tax Rate and Budget Ads Published</i>		25	26	27	28	29	30	31
3/27/2018	Regular Board Meeting	5:00 p.m. Board Room							
3/29/2018	<i>Tax Rate and Budget Ads Published</i>								
April 2018									
4/3/2018	Public Hearing on Budget & All Tax Rates	7:00 p.m. Board Room	1	2	3	4	5	6	7
4/5/2018	Budget Worksession	7:00 p.m. Board Room	8	9	10	11	12	13	14
4/10/2018	Regular Board Meeting <i>Adopt Budget, Tax Rates, and Appropriation Resolution</i>	5:00 p.m. Board Room	15	16	17	18	19	20	21
			22	23	24	25	26	27	28
4/24/2018	Regular Board Meeting	5:00 p.m. Board Room	29	30					
May 2018									
5/8/2018	Regular Board Meeting	5:00 p.m. Board Room						1	2
								3	4
5/14/2018	Va. Code 58.1-3321-4.e - Deadline for Adopting Tax Rates for Taxes Due Before June 30th		6	7	8	9	10	11	12
			13	14	15	16	17	18	19
5/22/2018	Regular Board Meeting	5:00 p.m. Board Room	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 Tuesday, July 11, 2017, the following action was taken:

170711 – 4F

RE: ADOPTION OF FY2019 - FY2023 CAPITAL IMPROVEMENTS PLAN SCHEDULE

On the motion of Mr. Frame, seconded by Mr. White, which carried by a vote of 5-0, the Board adopted the following schedule for the development and adoption of the FY2019 - FY2023 Capital Improvements Plan, as presented:

Date	Action
Friday, June 30, 2017	CIP Info Distributed to Project Managers
Friday, August 4, 2017	CIP Requests Due from Project Managers
Friday September 8, 2017	CIP Meetings with Departments Complete
Tuesday, October 10, 2017	CIP Draft to Board of Supervisors
Tuesday, October 24, 2017	CIP Potential Worksession
Wednesday, November 8, 2017	CIP Discussion/Adoption

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

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
Alyson Simpson, Chief Deputy Clerk
Stephanie Straub, Financial Management Specialist
File: Board Actions 2017

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 chartered 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.

Youth Council

The purpose of the Orange County Youth Council is to offer communication, education, and information concerning youth and youth-related issues for students in grades 8-12. The Youth Council provides social activities in a safe and positive environment and helps promote leadership through participation in meetings, events and community related service projects. Youth Council promotes a comprehensive risk avoidance message to the youth for 3 harmful risk behaviors that are linked: alcohol, drugs, and violence.

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VOTERS

Commissioner of the Revenue

Treasurer

Clerk of the Circuit Court

Board of Supervisors

Sheriff

Commonwealth's Attorney

School Board

County Administrator

County Attorney

Advisory Boards and Commissions

Ruling Boards and Commissions

Administration

Economic Development

Airport Commission

Litter Control Committee

Health Center Commission of Orange

Youth Commission

Planning, Zoning E & S

Fire & Emergency Medical Services

EMS Advisory Council

Miscellaneous Advisory Boards & Committees

Orange County Senior Living/Dogwood Village Foundation

Electoral Board

Building Inspections

Finance

Planning Commission

Social Services Board

Library Board

Registrar

Emergency Operations (Emergency Mgmt, HAZMAT)

Parks & Recreation

Libraries

Community Policy & Management Team

Human Resources

Public Works (Facilities, Solid Waste, Airport)

Economic Development Authority

Family Planning & Assessment Team (FAPT)

Information Technology

Animal Shelter

Broadband Authority

Comprehensive Services Act

Tourism

Office on Youth

Social Services

Orange County Organizational Chart



Elected Officials

Orange County's Location within Virginia



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, it 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 benefits, 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 is 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) I	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 Debt Service Fund	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 reuse surplus property from one department to another. Following notification to the Purchasing Agent, all departments that may be able to use the surplus property should be advised of its availability. The department that is transferring the surplus property must submit the necessary documentation prior to the transfer of such property.

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

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

Debarment Policy for Contractors

Adopted: May 11, 2010

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

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

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

I. Policy

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

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

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

Federal Funds Policy

Adopted April 24, 2018

Introduction

This policy sets forth the procedures used by Orange County (the County) to administer federal funds. The policy contains the internal controls and grant management standards used by the County to ensure that all federal funds are lawfully expended. Employees of the County are expected to review this policy to gain familiarity and understanding of the County's rules and practices in administering federal funds.

Applying for Grant Funds

Department heads are required to inform the County Administrator prior to the submission of any grant application. The department applying for the grant should provide the narratives, specifics and technical verbiage for the grant application as well as the assumption of responsibility for fulfilling grant requirements. The County Administrator reports all grant applications to the Board of Supervisors and may request their approval prior to submission if the appropriation of matching funds is required. All grant awards should be immediately reported (and a copy of the award provided) to the County Administrator and the Finance Department. Department Heads are responsible for all interim and final reporting requirements and for the monitoring of special conditions for any grants received in their department.

Financial Management System

The County maintains a proper financial management system to receive both direct and state-administered federal grants and to expend funds associated with grant awards. Certain fiscal controls and procedures must be in place to ensure that all financial management system requirements are met. Failure to meet a requirement may result in the return of grant funds or termination of the award.

Financial Management Standards

The standards for financial management systems are found at 2 C.F.R. § 200.302. The required standards include:

Identification

The County must identify, in its accounts, all federal awards received and expended and the federal programs under which they were received. Federal program and award identification must include, as applicable, the CFDA title and number, federal award identification number and year, name of the federal agency, and, if applicable, name of the pass-through entity. The County uses revenue classifications 33 through 35 to identify federal awards.

Financial Reporting

Accurate, current, and complete disclosure of the financial results of each federal award or programs must be made in accordance with the financial reporting requirements set forth in the

Government Accounting Standards Board (GASB) on the Schedule of Federal Awards (SEFA), and in accordance with Generally Accepted Accounting Principles (GAAP). The County complies with this standard in the preparation of its Comprehensive Annual Financial Report.

Accounting Records

The County must maintain records which adequately identify the source and application of funds provided for federally-assisted activities. These records must contain information pertaining to grant or subgrant awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest, and be supported by source documentation. The County's accounting records include the required information including federal award amounts, expenditures, encumbered obligations and unexpended balances. Supporting documentation is maintained in the County's content management system (TCM) which is integrated with the accounting system.

Internal Controls

Effective control and accountability must be maintained for all funds, real and personal property, and other assets. The County must adequately safeguard all such property and must assure that it is used solely for authorized purposes.

"Internal controls" are tools to help program and financial managers achieve results and safeguard the integrity of their program. Internal controls should be designed to provide reasonable assurance that the following objectives are achieved:

- Effectiveness and efficiency of operations;
- Adequate safeguarding of property;
- Assurance property and money is spent in accordance with grant program and to further the selected objectives; and
- Compliance with applicable laws and regulations.

The County utilizes appropriate internal controls which are reviewed annually and refined as needed as part of the independent audit.

Budget Control

Actual expenditures or outlays must be compared with budgeted amounts for each federal award. The County's financial system provides budget control each time an expenditure or encumbrance is entered.

Cash Management

The County must maintain written procedures to implement the cash management requirements found in 2 CFR § 200.302 and 2 CFR § 200.305. The County's written federal cash management procedures are detailed in a separate section of this policy below.

Allowable Costs

The County must maintain written procedures for determining allowability of costs in accordance with 2 CFR 200, Subpart E, special grant conditions and other specific grant requirements.

Overview of the Financial Management/Accounting System

The County uses the Tyler Munis financial accounting management system. The software provides an integrated accounting system for purchase orders/encumbrances, disbursements, budgeting, capital assets, billing and collections and payroll/HR. Budgets are prepared, monitored and maintained within the financial system. Department Heads are responsible for monitoring their budget appropriately and have access to appropriate reports and inquiry within the system. Quarterly reports are provided to the Board of Supervisors. Requisitions for purchase orders, accounts payable (including purchasing card transactions) and time entry for payroll require multiple approval levels, most of which are processed electronically. For federal awards, funds are identified within the general ledger by a revenue classification code. The Finance Department is responsible for compiling the SEFA, which is reviewed by the Assistant County Administrator for Finance and Management Services.

County Accounting Records

The accounts of the County and its discretely presented component units (Orange County Public Schools, the Economic Development Authority and the Broadband Authority) are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts, which comprise assets, liabilities, fund equities, revenues and expenditures, or expenses, as appropriate. The various funds are summarized by governmental or business-type activities in the general purpose financial statements, while component units are reported in separate columns/rows.

Spending Grant Funds

The County has adopted and will adhere to 2 CFR 200, Subpart E – Cost Principles ([see attached](#)).

A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when the non-Federal entity is predominantly federally-funded. In determining reasonableness of a given cost, consideration must be given to:

- (a) Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the County or the proper and efficient performance of the Federal award.
- (b) The restraints or requirements imposed by such factors as: sound business practices; arm's-length bargaining; Federal, state and other laws and regulations; and terms and conditions of the Federal award.
- (c) Market prices for comparable goods or services for the geographic area.
- (d) Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the County, its employees, where applicable its students or membership, the public at large, and the Federal government.
- (e) Whether the County significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the Federal award's cost.

Determining Allowability of Costs

The County has adopted and will adhere to 2 CFR 200, Subpart E – Cost Principles ([see attached](#)).

Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

- a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
- b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
- c) Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the County.
- d) Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- e) Be determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments and Indian tribes only, as otherwise provided for in this Part.
- f) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally- financed program in either the current or a prior period. See also § 200.306 Cost sharing or matching paragraph (b).
- g) Be adequately documented. See also §§ 200.300 Statutory and national policy requirements through 200.309 Period of performance of this Part.

Federal Cash Management Policy/Procedures

The County will comply with applicable methods and procedures for payment that minimize the time elapsing between the transfer of funds and disbursement by the County, in accordance with the Cash Management Improvement Act at 31 CFR Part 205. Generally, the County receives payment on a reimbursement basis. 2 CFR §200.305.

However, if the County receives an advance in federal grant funds, the County will remit interest earned on the advanced payment quarterly to the federal agency. The County may retain interest amounts up to \$500 per year for administrative expenses. 2 CFR § 200.305(b)(9).

Payment Methods

Reimbursements: The County will initially charge federal grant expenditures to nonfederal funds. The County will request reimbursement for actual expenditures incurred under the federal grants. All reimbursements are based on actual disbursements, not on obligations.

Consistent with state and federal requirements, the County will maintain source documentation supporting the federal expenditures (invoices, time sheets, payroll stubs, etc.) and will make such documentation available for review upon request.

Reimbursements of actual expenditures do not require interest calculations.

Advances: To the extent the County receives advance payments of federal grant funds; the County will strive to expend the federal funds on allowable expenditures as expeditiously as possible. Specifically, the County attempts to expend all drawn downs of federal funds within 72 hours of receipt.

The County will hold federal advance payments in interest-bearing accounts, unless an allowable exception applies. The County will begin to calculate interest earned on cash balances once funds are deposited into the County's account.

Interest will be calculated quarterly. Total federal grant cash balances will be calculated on cash balances per grant and applying the County's actual interest rate. The County may retain up to \$500 of interest earned per year for administrative expenses. Within 30 days of the end of the quarter, the County will remit any interest earned on advance federal grant payments above the \$500 threshold.

Timely Obligation of Funds

When Obligations are Made

Obligations are orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the County during the same or a future period. 34 C.F.R. § 200.71

The following table illustrates when funds are determined to be obligated under federal regulations:

If the obligation is for:	The obligation is made:
Acquisition of property	On the date which the County makes a binding written commitment to acquire the property
Personal services by an employee of the County	When the services are performed
Personal services by a contractor who is not an employee of the County	On the date which the County makes a binding written commitment to obtain the services
Public utility services	When the County receives the services
Travel	When the travel is taken
Rental of property	When the County uses the property

Period of Performance of Federal Funds

All obligations must occur on or between the beginning and ending dates of the grant project. 2 C.F.R. §200.309. This period of time is known as the period of performance. 2 C.F.R. §200.77. The period of performance is dictated by statute and will be indicated in the Grant Award Notice (GAN). Further, certain grants have specific requirements for carryover funds that must be adhered to.

State-Administered Grants: As a general rule, state-administered federal funds are available for obligation within the year that Congress appropriates the funds for. However, given the unique nature of educational institutions, for many federal education grants, the period of availability is 27 months. Federal education grant funds are typically awarded on July 1 of each year.

Direct Grants: In general, the period of availability for funds authorized under direct grants is identified in the GAN.

For both state-administered and direct grants, regardless of the period of availability, the County must liquidate all obligations incurred under the award not later than 90 days after the end of the funding period unless an extension is authorized. 2 C.F.R. § 200.343(b). Any funds not obligated within the period of availability or liquidated within the appropriate timeframe are said to lapse and must be returned to the awarding agency. 2 C.F.R. § 200.343(d). Consequently, the County closely monitors grant spending throughout the grant cycle.

Procurement System

The County maintains a local Procurement Policy that complies with the Virginia Public Procurement Act (VPPA) The following is a recap of the County's policy and additional requirements for purchases using Federal Funding.

Responsibility for Purchasing

For all purchases greater than \$5,000 the County requires the usage of a Purchase Order. All purchase orders are maintained and issued by the Financial Management Specialist. When the Financial Management Specialist receives the purchase requisition with the applicable Department Head's electronic approval and is satisfied that the correct procurement procedure was used, funds are available and the purchasing policy was followed, the requisition is routed to the Assistant County Administrator for Finance and Management Services for approval. The requisition is then routed to the County Administrator (Purchasing Agent) for approval, after which it returns to the Financial Management Specialist for processing and printing of the Purchase Order (PO). A PO is issued using the Munis accounting software. The system encumbers funds within the General Ledger and produces the PO document. The Financial Management Specialist notifies the vendor and the department that the transaction is complete, provides a copy of the PO, and orders can be placed. If applicable, attached to the PO that is sent to the vendor are details of the contract that the vendor is required to sign, acknowledging their agreement with contract provisions and standard terms and conditions.

The only situations in which the County does not require a pre-approved purchase order is in the case of an emergency or for recurring transactions for certain normal expenditures (utility bills, insurance bills, etc.).

For all purchases under \$5,000 the individual departments have the authority to purchase the necessary goods and services without prior approval from the Purchasing department.

Purchase Methods

The County's Procurement Policy was adopted as Resolution No. 150526-10B and is available on the County's website.

In addition to the County's procurement code, purchasing with federal funds shall comply with the following subsections of 2 CFR 200:

§200.318 General procurement standards.

(a) The County must use its own documented procurement procedures which reflect applicable State and local regulations, provided that the procurements conform to applicable Federal law and the standards identified in this part.

(b) The County must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

(c)

1) The County must maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee,

officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The officers, employees, and agents of the County may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, the County may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the County. The County's Standards of Conduct are documented in Personnel Policy No. 2.4 within the Personnel Policies Manual which can be found on the County's website under Human Resources.

2) If the County has a parent, affiliate, or subsidiary organization that is not a state, local government, or Indian tribe, the County must also maintain written standards of conduct covering organizational conflicts of interest. Organizational conflicts of interest mean that because of relationships with a parent company, affiliate, or subsidiary organization, the County is unable or appears to be unable to be impartial in conducting a

procurement action involving a related organization.

(d) The County's procedures must avoid acquisition of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach.

(e) To foster greater economy and efficiency, and in accordance with efforts to promote cost-effective use of shared services across the Federal Government, the County is encouraged to enter into state and local intergovernmental agreements or inter-entity agreements where appropriate for procurement or use of common or shared goods and services.

(f) The County is encouraged to use Federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs.

(g) The County is encouraged to use value engineering clauses in contracts for construction projects of sufficient size to offer reasonable opportunities for cost reductions. Value engineering is a systematic and creative analysis of each contract item or task to ensure that its essential function is provided at the overall lower cost.

(h) The County must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources. See also §200.213 Suspension and debarment.

(i) The County must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.

(j)

1) The County may use a time and materials type contract only after a determination that no other contract is suitable and if the contract includes a ceiling price that the contractor exceeds at its own risk. Time and materials type contract means a contract whose cost to a County is the sum of:

- a) The actual cost of materials; and
- b) Direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit.

2) Since this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency. Therefore, each contract must set a ceiling price that the contractor exceeds at its own risk. Further, the County awarding such a contract must assert a high degree of oversight in order to obtain reasonable assurance that the contractor is using efficient

methods and effective cost controls.

(k) The County alone must be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the County of any contractual responsibilities under its contracts. The Federal awarding agency will not substitute its judgment for that of the County unless the matter is primarily a Federal concern. Violations of law will be referred to the local, state, or Federal authority having proper jurisdiction.

§200.319 Competition.

(a) All procurement transactions must be conducted in a manner providing full and open competition consistent with the standards of this section. To ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals

must be excluded from competing for such procurements. Some of the situations considered to be restrictive of competition include but are not limited to:

- 1) Placing unreasonable requirements on firms in order for them to qualify to do business;
- 2) Requiring unnecessary experience and excessive bonding;
- 3) Noncompetitive pricing practices between firms or between affiliated companies;
- 4) Noncompetitive contracts to consultants that are on retainer contracts;
- 5) Organizational conflicts of interest;
- 6) Specifying only a "brand name" product instead of allowing "an equal" product to be offered and describing the performance or other relevant requirements of the procurement; and
- 7) Any arbitrary action in the procurement process.

(b) The County must conduct procurements in a manner that prohibits the use of statutorily or administratively imposed state or local geographical preferences in the evaluation of bids or proposals, except in those cases where applicable Federal statutes expressly mandate or encourage geographic preference. Nothing in this section preempts state licensing laws. When contracting for architectural and engineering (A/E) services, geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.

(c) The County must have written procedures for procurement transactions. These procedures must ensure that all solicitations:

- 1) Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may

include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a “brand name or equivalent” description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated; and

- 2) Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.

(d) The County must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the County must not preclude potential bidders from qualifying during the solicitation period.

§200.320 Methods of procurement to be followed.

The County must use one of the following methods of procurement.

(a) Procurement by micro-purchases. Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (§200.67 Micro-purchase). To the extent practicable, the County must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the County considers the price to be reasonable.

(b) Procurement by small purchase procedures. Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources.

(c) Procurement by sealed bids (formal advertising). Bids are publicly solicited and a firm fixed price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price. The sealed bid method is the preferred method for procuring construction, if the conditions in paragraph (c)(1) of this section apply.

(1) For sealed bidding to be feasible, the following conditions should be present:

- (i) A complete, adequate, and realistic specification or purchase description is available;
- (ii) Two or more responsible bidders are willing and able to compete effectively for the business; and
- (iii) The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.

(2) If sealed bids are used, the following requirements apply:

Federal Funds Policy

- (i) Bids must be solicited from an adequate number of known suppliers, providing them sufficient response time prior to the date set for opening the bids, for local, and tribal governments, the invitation for bids must be publicly advertised;
- (ii) The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services for the bidder to properly respond;
- (iii) All bids will be opened at the time and place prescribed in the invitation for bids, and for local and tribal governments, the bids must be opened publicly;
- (iv) A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of; and
- (v) Any or all bids may be rejected if there is a sound documented reason.

(d) Procurement by competitive proposals. The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:

- (1) Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
- (2) Proposals must be solicited from an adequate number of qualified sources;
- (3) The County must have a written method for conducting technical evaluations of the proposals received and for selecting recipients;
- (4) Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and
- (5) The County may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.

(e) Procurement by noncompetitive proposals. Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

- (1) The item is available only from a single source;

- (2) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
- (3) The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the County; or
- (4) After solicitation of several sources, competition is determined inadequate.

§200.321 Contracting with small and minority businesses, women's business enterprises, and labor surplus area firms.

(a) The County must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.

(b) Affirmative steps must include:

- (1) Placing qualified small and minority businesses and women's business enterprises on solicitation lists;
- (2) Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
- (3) Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises;
- (4) Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises;
- (5) Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
- (6) Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in paragraphs (1) through (5) of this section.

§200.322 Procurement of recovered materials.

A non-Federal entity that is a state agency or agency of a political subdivision of a state and its contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

[§200.323 Contract cost and price.

(a) The County must perform a cost or price analysis in connection with every procurement action in excess of the Simplified Acquisition Threshold including contract modifications. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation, but as a starting point, the County must make independent estimates before receiving bids or proposals.

(b) The County must negotiate profit as a separate element of the price for each contract in which there is no price competition and in all cases where cost analysis is performed. To establish a fair and reasonable profit, consideration must be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.

(c) Costs or prices based on estimated costs for contracts under the Federal award are allowable only to the extent that costs incurred or cost estimates included in negotiated prices would be allowable for the County under Subpart E—Cost Principles of this part. The County may reference its own cost principles that comply with the Federal cost principles.

(d) The cost plus a percentage of cost and percentage of construction cost methods of contracting must not be used.

§200.324 Federal awarding agency or pass-through entity review.

(a) The County must make available, upon request of the Federal awarding agency or pass-through entity, technical specifications on proposed procurements where the Federal awarding agency or pass-through entity believes such review is needed to ensure that the item or service specified is the one being proposed for acquisition. This review generally will take place prior to the time the specification is incorporated into a solicitation document. However, if the County desires to have the review accomplished after a solicitation has been developed, the Federal awarding agency or pass-through entity may still review the specifications, with such review usually limited to the technical aspects of the proposed purchase.

(b) The County must make available upon request, for the Federal awarding agency or pass-through entity pre-procurement review, procurement documents, such as requests for proposals or invitations for bids, or independent cost estimates, when:

- (1) The County's procurement procedures or operation fails to comply with the procurement standards in this part;
- (2) The procurement is expected to exceed the Simplified Acquisition Threshold and is to be awarded without competition or only one bid or offer is received in response to a solicitation;
- (3) The procurement, which is expected to exceed the Simplified Acquisition Threshold, specifies a "brand name" product;
- (4) The proposed contract is more than the Simplified Acquisition Threshold and is to be awarded to other than the apparent low bidder under a sealed bid procurement; or

(5) A proposed contract modification changes the scope of a contract or increases the contract amount by more than the Simplified Acquisition Threshold.

(c) The County is exempt from the pre-procurement review in paragraph (b) of this section if the Federal awarding agency or pass-through entity determines that its procurement systems comply with the standards of this part.

(1)The County may request that its procurement system be reviewed by the Federal awarding agency or pass-through entity to determine whether its system meets these standards for its system to be certified. Generally, these reviews must occur where there is continuous high-dollar funding, and third-party contracts are awarded on a regular basis;

(2)The County may self-certify its procurement system. Such self-certification must not limit the Federal awarding agency's right to survey the system. Under a self-certification procedure, the Federal awarding agency may rely on written assurances from the County that it is complying with these standards. The County must cite specific policies, procedures, regulations, or standards as following these requirements and have its system available for review.

§200.325 Bonding requirements.

For construction or facility improvement contracts or subcontracts exceeding the Simplified Acquisition Threshold, the Federal awarding agency or pass-through entity may accept the bonding policy and requirements of the County provided that the Federal awarding agency or pass-through entity has decided that the Federal interest is adequately protected. If such a determination has not been made, the minimum requirements must be as follows:

(a) A bid guarantee from each bidder equivalent to five percent of the bid price. The “bid guarantee” must consist of a firm commitment such as a bid bond, certified check, or other negotiable instrument accompanying a bid as assurance that the bidder will, upon acceptance of the bid, execute such contractual documents as may be required within the time specified.

(b)A performance bond on the part of the contractor for 100 percent of the contract price. A “performance bond” is one executed in connection with a contract to secure fulfillment of all the contractor's obligations under such contract.

(c) A payment bond on the part of the contractor for 100 percent of the contract price. A “payment bond” is one executed in connection with a contract to assure payment as required by law of all persons supplying labor and material in the execution of the work provided for in the contract.

§200.326 Contract provisions.

The County's contracts must contain the applicable provisions described in Appendix II to Part 200—Contract Provisions for County Contracts Under Federal Awards.

Petty Cash/Purchase Cards

The County provides departments with petty cash accounts and purchasing cards to procure and pay for small dollar goods and services while requiring strict adherence to the internal control procedures and accompanying accounting procedures of Personnel Policies 8.2 and 8.3.

Conflict of Interest

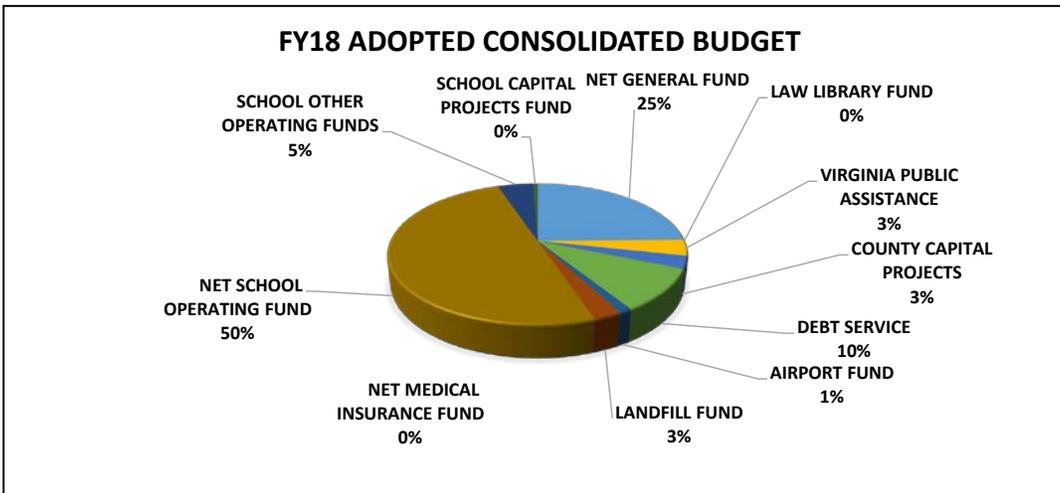
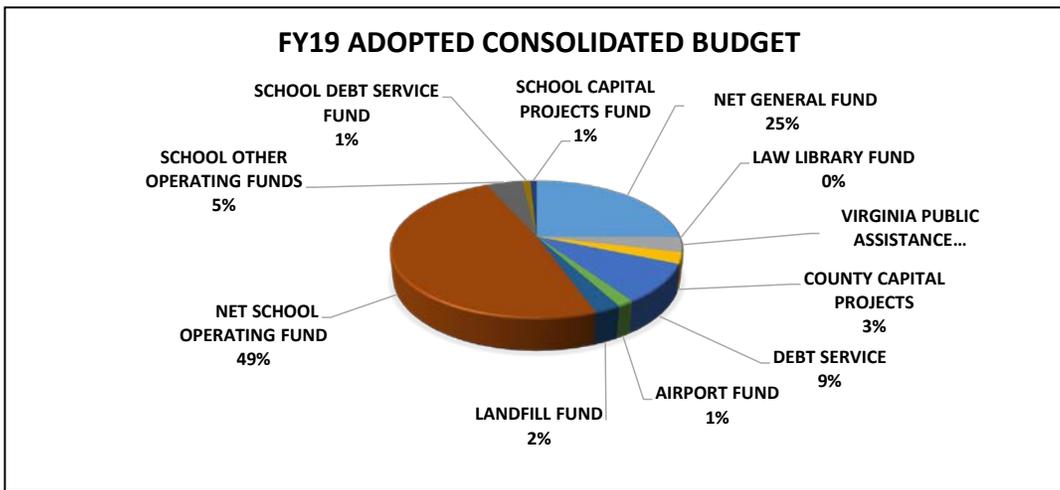
Standards of Conduct

The County complies with 2 CFR 200 §200.112, “The Federal awarding agency must establish conflict of interest policies for Federal awards. The County must disclose in writing any potential conflict of interest to the Federal awarding agency or pass-through entity in accordance with applicable Federal awarding agency policy.” 2 CFR 200 §200.113 further notes, “The County or applicant for a Federal award must disclose, in a timely manner, in writing to the Federal awarding agency or pass-through entity all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award. Non-Federal entities that have received a Federal award including the term and condition outlined in Appendix XII—Award Term and Condition for Recipient Integrity and Performance Matters are required to report certain civil, criminal, or administrative proceedings to the System for Award Management (SAM). Failure to make required disclosures can result in any of the remedies described in §200.338 Remedies for noncompliance, including suspension or debarment. (See also 2 CFR part 180, 31 U.S.C. 3321, and 41 U.S.C. 2313.)

Transactions involving Federal awards are subject to all conflict of interest policies, as applicable.

CONSOLIDATED BUDGET SUMMARY

FUND EXPENDITURES	FY16 ACTUALS	FY17 ACTUALS	FY18 ADOPTED BUDGET	FY19 ADOPTED BUDGET	FY18 to FY19 VARIANCE	FY18 to FY19 % CHANGE
GENERAL FUND	58,732,432	63,121,871	60,917,113	61,813,546	896,433	1.47%
LESS TRANSFERS	(36,043,228)	(39,676,471)	(35,301,844)	(35,641,815)	(339,971)	0.96%
NET GENERAL FUND	22,689,204	23,445,400	25,615,269	26,171,731	556,462	2.17%
DESTROYED LIVESTOCK FUND	-	-	-	-	-	#DIV/0!
LAW LIBRARY FUND	10,924	10,960	15,531	14,740	(791)	-5.09%
VIRGINIA PUBLIC ASSISTANCE	3,286,081	3,234,603	3,693,906	3,695,592	1,686	0.05%
COUNTY CAPITAL PROJECTS	2,770,429	2,307,045	2,989,346	2,704,641	(284,705)	-9.52%
DEBT SERVICE	9,057,523	35,370,644	10,079,167	9,557,830	(521,337)	-5.17%
AIRPORT FUND	777,557	764,064	1,215,602	1,599,965	384,363	31.62%
LANDFILL FUND	2,410,360	2,533,326	2,680,592	2,581,715	(98,877)	-3.69%
MEDICAL INSURANCE FUND	7,251,449	7,675,865	8,149,202	8,805,599	656,397	8.05%
LESS INTERNAL CHARGES	(7,251,449)	(7,675,865)	(8,149,202)	(8,805,599)	(656,397)	8.05%
NET MEDICAL INSURANCE FUND	-	-	-	-	-	N/A
SCHOOL OPERATING FUND	51,580,144	51,834,126	52,198,132	51,444,436	(753,696)	-1.44%
LESS TRANSFERS	(1,706,430)	(1,021,560)	(525,846)	(684,103)	(158,257)	30.10%
NET SCHOOL OPERATING FUND	49,873,714	50,812,566	51,672,286	50,760,333	(911,953)	-1.76%
SCHOOL OTHER OPERATING FUNDS	4,327,375	4,593,662	4,779,498	5,068,229	288,731	6.04%
SCHOOL DEBT SERVICE FUND	-	-	-	1,066,040	1,066,040	
SCHOOL CAPITAL PROJECTS FUND	-	747,905	567,000	878,666	311,666	54.97%
NET CONSOLIDATED TOTAL	95,203,167	123,820,176	103,308,197	104,099,482	791,285	0.77%



SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FY19 ADOPTED BUDGET

	GENERAL FUND	SPECIAL REVENUE FUNDS		COUNTY CAPITAL PROJECTS FUND	DEBT SERVICE FUND	PROPRIETARY FUNDS			COMPONENT UNIT				ADOPTED BUDGET FY19 TOTAL ALL FUNDS	ADOPTED BUDGET FY18 TOTAL ALL FUNDS	ACTUALS FY17 TOTAL ALL FUNDS	
		LAW LIBRARY FUND	VIRGINIA PUBLIC ASSISTANCE			ENTERPRISE FUNDS		INTERNAL SERVICE FUND	SCHOOL OPERATING FUND	SCHOOL OPERATING FUND	DEBT SERVICE FUND	SCHOOL CAPITAL FUND				
						AIRPORT FUND	LANDFILL FUND	MEDICAL INSURANCE								
REVENUES:																
LOCAL:																
GENERAL PROPERTY TAXES	41,642,690	-	-	-	-	-	-	-	-	-	-	-	41,642,690	41,086,237	40,875,523	
OTHER LOCAL TAXES	6,615,317	-	-	-	-	-	-	-	-	-	-	-	6,615,317	6,272,480	6,447,504	
PERMITS, FEES, LICENSES	412,223	-	-	-	-	-	-	-	-	-	-	-	412,223	341,228	423,092	
FINES & FORFEITURES	229,981	-	-	-	-	-	-	-	-	-	-	-	229,981	165,750	223,059	
USE OF MONEY & PROPERTY	266,023	-	-	-	-	44,780	-	-	-	-	-	-	310,803	165,935	257,245	
CHARGES FOR SERVICE	2,043,399	6,006	-	-	-	360,000	435,000	8,805,599	964,243	1,083,630	-	-	13,697,877	13,044,427	12,060,784	
MISCELLANEOUS REVENUE	302,491	-	-	-	-	-	-	-	-	-	-	-	302,491	381,960	507,519	
RECOVERED COSTS	1,433,443	-	-	-	-	-	-	-	-	-	-	-	1,433,443	1,495,994	1,079,720	
STATE:																
NON-CATEGORICAL	4,123,811	-	-	-	-	-	-	-	-	-	-	-	4,123,811	4,159,099	4,194,796	
SHARED EXPENSES	2,210,944	-	-	-	-	-	-	-	-	-	-	-	2,210,944	2,181,645	2,092,367	
STATE CATEGORICAL AID	1,912,089	-	1,049,050	5,292	-	84,400	9,207	-	27,535,552	192,033	-	-	30,787,623	30,751,499	30,420,406	
FEDERAL:																
FEDERAL CATEGORICAL AID	13,823	-	1,641,424	1,060,000	-	949,500	-	-	2,414,442	3,117,566	-	-	9,196,755	8,755,454	7,567,470	
OTHER FINANCING SOURCES:																
PROCEEDS FROM DEBT ISSUANCE	-	-	-	-	-	-	-	190,000	-	-	-	-	-	190,000	-	25,779,656
TRANSFERS FROM OTHER FUNDS	1,440	-	1,005,118	866,849	9,397,816	161,285	1,947,508	-	20,530,199	472,437	1,066,040	878,666	36,327,358	35,829,110	41,450,987	
TOTAL REVENUES	61,207,574	6,006	3,695,592	1,932,141	9,397,816	1,599,965	2,581,715	8,805,599	51,444,436	4,865,666	1,066,040	878,666	147,481,216	144,630,818	173,380,128	
EXPENDITURES:																
GENERAL GOVERNMENT ADMIN.	3,337,692	-	-	-	-	-	-	-	-	-	-	-	3,337,692	3,228,531	2,921,052	
JUDICIAL ADMINISTRATION	1,828,447	13,300	-	-	-	-	-	-	-	-	-	-	1,841,747	1,735,158	1,700,102	
PUBLIC SAFETY	13,034,708	-	-	-	-	-	-	-	-	-	-	-	13,034,708	12,784,328	11,438,091	
PUBLIC WORKS	937,617	-	-	-	-	554,065	2,228,079	-	-	-	-	-	3,719,761	3,648,062	3,454,530	
HEALTH & WELFARE	3,533,132	-	3,695,592	-	-	-	-	-	-	-	-	-	7,228,724	7,167,700	7,338,687	
EDUCATION	18,900	-	-	-	-	-	-	-	50,760,333	5,068,229	-	-	55,947,162	56,462,080	54,828,342	
PARKS, RECREATION & CULTURE	1,368,761	-	-	-	-	-	-	-	-	-	-	-	1,368,761	1,314,499	1,253,723	
COMMUNITY DEVELOPMENT	1,337,937	-	-	-	-	-	-	-	-	-	-	-	1,337,937	1,411,815	1,116,467	
NON-DEPARTMENTAL	774,837	-	-	-	-	-	-	8,805,599	-	-	-	-	9,580,436	8,870,157	7,762,206	
TRANSFERS OUT	35,641,815	1,440	-	-	-	-	-	-	684,103	-	-	-	36,327,358	35,829,110	40,804,212	
CAPITAL OUTLAY	-	-	-	2,704,641	-	1,045,900	353,636	-	-	-	-	-	4,382,843	4,754,482	3,517,824	
DEBT SERVICE	-	-	-	-	9,557,830	-	-	-	-	-	1,066,040	-	10,623,870	10,079,167	36,145,237	
TOTAL EXPENDITURES	61,813,546	14,740	3,695,592	2,704,641	9,557,830	1,599,965	2,581,715	8,805,599	51,444,436	5,068,229	1,066,040	878,666	149,230,999	147,285,089	172,380,473	
NET INCREASE/(DECREASE)	(605,972)	(8,734)	-	(772,500)	(160,014)	-	-	-	-	(202,563)	-	-	(1,749,783)	(2,654,271)	999,655	
BEGINNING FUND BALANCE*	19,657,106	18,828	131,538	4,212,921	160,014	11,565,061	2,646,734	997,687	-	1,697,357	-	2,612,902	43,700,148	46,354,419	45,354,764	
ENDING FUND BALANCE**	19,051,134	10,094	131,538	3,440,421	-	11,565,061	2,646,734	997,687	-	1,494,794	-	2,612,902	41,950,365	43,700,148	46,354,419	

*ESTIMATED FOR FY18
**ESTIMATED FOR FY18 AND FY19

GENERAL FUND BUDGET SUMMARY

	FY15 ACTUALS	FY16 ACTUALS	FY17 ACTUALS	FY18 ADOPTED BUDGET	FY19 ADOPTED BUDGET
REVENUES:					
LOCAL:					
GENERAL PROPERTY TAXES	39,724,466	40,315,480	40,875,523	41,086,237	41,642,690
OTHER LOCAL TAXES	5,514,797	5,825,579	6,447,503	6,272,480	6,615,317
PERMITS, FEES, LICENSES	294,693	344,196	423,092	341,228	412,223
FINES & FORFEITURES	187,244	219,116	223,059	165,750	229,981
USE OF MONEY & PROPERTY	120,923	203,567	199,644	125,995	266,023
CHARGES FOR SERVICE	1,846,750	1,985,804	1,987,824	1,981,319	2,043,399
MISCELLANEOUS REVENUE	223,249	557,947	465,258	381,960	302,491
RECOVERED COSTS	1,596,671	1,602,323	1,079,720	1,495,994	1,433,443
STATE:					
NON-CATEGORICAL	4,264,409	4,227,197	4,194,796	4,159,099	4,123,811
SHARED EXPENSES	2,029,464	2,068,456	2,092,367	2,181,645	2,210,844
STATE CATEGORICAL AID	1,719,308	2,084,088	2,288,709	1,910,455	1,912,089
FEDERAL:					
FEDERAL CATEGORICAL AID	22,771	23,488	95,482	165,459	13,823
OTHER FINANCING SOURCES:					
TRANSFERS FROM OTHER FUNDS	14,820	27,732	23,236	1,420	1,440
APPROPRIATED FUND BALANCE	-	-	-	648,072	605,972
TOTAL REVENUES	57,559,564	59,484,974	60,396,214	60,917,113	61,813,546
EXPENDITURES:					
GENERAL GOVERNMENT ADMIN.	2,774,182	2,944,003	2,921,052	3,228,531	3,337,692
JUDICIAL ADMINISTRATION	1,581,072	1,734,695	1,690,432	1,721,047	1,828,447
PUBLIC SAFETY	10,863,263	11,225,157	11,438,091	12,784,328	13,034,708
PUBLIC WORKS	835,473	813,924	824,904	950,004	937,617
HEALTH & WELFARE	2,869,123	3,151,711	4,104,084	3,473,794	3,533,132
EDUCATION	10,385	10,473	10,306	10,296	18,600
PARKS, RECREATION & CULTURE	1,244,476	1,290,955	1,253,723	1,314,499	1,368,761
COMMUNITY DEVELOPMENT	915,959	1,445,770	1,116,467	1,411,815	1,337,937
NON-DEPARTMENTAL	139,065	72,517	86,342	720,955	774,837
TRANSFERS OUT	34,041,574	36,043,228	39,676,471	35,301,844	35,641,815
TOTAL EXPENDITURES	55,274,573	58,732,432	63,121,871	60,917,113	61,813,546

LAW LIBRARY FUND BUDGET SUMMARY

	FY15 ACTUALS	FY16 ACTUALS	FY17 ACTUALS	FY18 ADOPTED BUDGET	FY19 ADOPTED BUDGET
REVENUES:					
LOCAL:					
CHARGES FOR SERVICE	6,449	6,010	6,163	6,000	6,006
OTHER FINANCING SOURCES:					
APPROPRIATED FUND BALANCE	-	-	-	9,531	8,734
TOTAL REVENUES	6,449	6,010	6,163	15,531	14,740
EXPENDITURES:					
JUDICIAL ADMINISTRATION	9,903	9,570	9,670	13,900	13,300
TRANSFERS OUT	1,492	1,354	1,290	1,631	1,440
TOTAL EXPENDITURES	11,395	10,924	10,960	15,531	14,740

VIRGINIA PUBLIC ASSISTANCE FUND BUDGET SUMMARY

	FY15 ACTUALS	FY16 ACTUALS	FY17 ACTUALS	FY18 ADOPTED BUDGET	FY19 ADOPTED BUDGET
REVENUES:					
LOCAL:					
MISCELLANEOUS REVENUE	-	-	200	-	-
STATE:					
STATE CATEGORICAL AID	913,961	940,409	964,403	1,059,551	1,049,050
FEDERAL:					
FEDERAL CATEGORICAL AID	1,220,723	1,485,672	1,565,265	1,657,247	1,641,424
OTHER FINANCING SOURCES:					
TRANSFERS FROM OTHER FUNDS	916,784	837,957	704,735	977,108	1,005,118
APPROPRIATED FUND BALANCE	-	-		-	-
TOTAL REVENUES	3,051,468	3,264,039	3,234,603	3,693,906	3,695,592
EXPENDITURES:					
HEALTH & WELFARE	3,020,042	3,152,007	3,234,603	3,693,906	3,695,592
TRANSFERS OUT	-	134,074	-	-	-
TOTAL EXPENDITURES	3,020,042	3,286,081	3,234,603	3,693,906	3,695,592

COUNTY CAPITAL PROJECT FUND BUDGET SUMMARY

	FY15 ACTUALS	FY16 ACTUALS	FY17 ACTUALS	FY18 ADOPTED BUDGET	FY19 ADOPTED BUDGET
REVENUES:					
LOCAL:					
USE OF MONEY & PROPERTY	25	-	-	-	-
MISCELLANEOUS REVENUE	-	-	20,000	-	-
STATE:					
STATE CATEGORICAL AID	151,597	88,320	98,845	5,292	5,292
FEDERAL:					
FEDERAL CATEGORICAL AID	-	-	-	1,010,000	1,060,000
OTHER FINANCING SOURCES:					
PROCEEDS FROM DEBT ISSUANCE	494,870	-	514,626	-	-
TRANSFERS FROM OTHER FUNDS	1,650,323	3,723,177	3,515,753	1,166,554	866,849
APPROPRIATED FUND BALANCE	-	-	-	807,500	772,500
TOTAL REVENUES	2,296,815	3,811,496	4,149,224	2,989,346	2,704,641
EXPENDITURES:					
CAPITAL OUTLAY	2,112,667	1,690,137	2,102,155	2,989,346	2,704,641
TRANSFERS OUT	284,232	1,080,292	204,891	-	-
TOTAL EXPENDITURES	2,396,899	2,770,429	2,307,045	2,989,346	2,704,641

DEBT SERVICE FUND BUDGET SUMMARY

	FY15 ACTUALS	FY16 ACTUALS	FY17 ACTUALS	FY18 ADOPTED BUDGET	FY19 ADOPTED BUDGET
REVENUES:					
LOCAL:					
USE OF MONEY & PROPERTY	-	-	9,865	-	-
OTHER FINANCING SOURCES:					
PROCEEDS FROM DEBT ISSUANCE	-	-	25,265,030	-	-
TRANSFERS FROM OTHER FUNDS	9,190,578	9,043,471	11,189,931	9,144,999	9,397,816
APPROPRIATED FUND BALANCE	-	-	-	934,168	160,014
TOTAL REVENUES	9,190,578	9,043,471	36,464,826	10,079,167	9,557,830
EXPENDITURES:					
COUNTY DEBT SERVICE	2,641,570	2,700,229	29,092,486	3,917,527	3,513,106
SCHOOLS DEBT SERVICE	6,534,957	6,357,294	6,278,158	6,161,640	6,044,724
TOTAL EXPENDITURES	9,176,527	9,057,523	35,370,644	10,079,167	9,557,830

AIRPORT FUND BUDGET SUMMARY

	FY15 ACTUALS	FY16 ACTUALS	FY17 ACTUALS	FY18 ADOPTED BUDGET	FY19 ADOPTED BUDGET
REVENUES:					
LOCAL:					
USE OF MONEY & PROPERTY	50,423	47,228	47,736	39,940	44,780
CHARGES FOR SERVICE	328,670	259,071	228,748	360,000	360,000
MISCELLANEOUS REVENUE	5,897	1,229	19,103	-	-
STATE:					
STATE CATEGORICAL AID	169,368	8,721	66,462	56,400	84,400
FEDERAL:					
FEDERAL CATEGORICAL AID	128,700	22,144	-	634,500	949,500
OTHER FINANCING SOURCES:					
TRANSFERS FROM OTHER FUNDS	152,566	98,250	134,399	119,762	161,285
APPROPRIATED FUND BALANCE	-	-	-	5,000	-
TOTAL REVENUES	835,623	436,643	496,449	1,215,602	1,599,965
EXPENDITURES:					
AIRPORT OPERATIONS	443,350	369,164	369,619	510,602	554,065
CAPITAL OUTLAY	429,349	408,393	394,445	705,000	1,045,900
TOTAL EXPENDITURES	872,700	777,557	764,064	1,215,602	1,599,965

LANDFILL FUND BUDGET SUMMARY

	FY15 ACTUALS	FY16 ACTUALS	FY17 ACTUALS	FY18 ADOPTED BUDGET	FY19 ADOPTED BUDGET
REVENUES:					
LOCAL:					
CHARGES FOR SERVICE	344,069	386,611	502,233	365,000	435,000
MISCELLANEOUS REVENUE	2,121	6,542	2,958	-	-
STATE:					
STATE CATEGORICAL AID	8,978	9,207	8,838	9,207	9,207
FEDERAL:					
FEDERAL CATEGORICAL AID					
OTHER FINANCING SOURCES:					
PROCEEDS FROM DEBT ISSUANCE	-	-	-	-	190,000
TRANSFERS FROM OTHER FUNDS	2,315,380	2,015,761	2,263,205	2,056,385	1,947,508
APPROPRIATED FUND BALANCE	-	-	-	250,000	-
TOTAL REVENUES	2,670,548	2,418,120	2,777,234	2,680,592	2,581,715
EXPENDITURES:					
LANDFILL OPERATIONS	2,115,046	2,194,743	2,260,006	2,187,456	2,228,079
CAPITAL OUTLAY	775,849	215,617	273,320	493,136	353,636
TOTAL EXPENDITURES	2,890,894	2,410,360	2,533,327	2,680,592	2,581,715

MEDICAL INSURANCE FUND BUDGET SUMMARY

	FY15 ACTUALS	FY16 ACTUALS	FY17 ACTUALS	FY18 ADOPTED BUDGET	FY19 ADOPTED BUDGET
REVENUES:					
LOCAL:					
CHARGES FOR SERVICE	7,326,354	7,267,880	7,347,758	8,149,202	8,805,599
TOTAL REVENUES	7,326,354	7,267,880	7,347,758	8,149,202	8,805,599
EXPENDITURES:					
ADMINISTRATIVE FEES & CHARGES	987,555	916,769	917,386	942,461	1,021,928
CLAIMS	6,286,893	6,334,680	6,758,479	7,206,741	7,783,671
TOTAL EXPENDITURES	7,274,448	7,251,449	7,675,865	8,149,202	8,805,599

SCHOOL OPERATING FUND BUDGET SUMMARY

	FY15 ACTUALS	FY16 ACTUALS	FY17 ACTUALS	FY18 ADOPTED BUDGET	FY19 ADOPTED BUDGET *
REVENUES:					
LOCAL:					
OTHER LOCAL FUNDS	210,937	891,742	858,156	1,101,619	964,243
CHARGES FOR SERVICE	-	-	19,374	-	-
STATE:					
STATE CATEGORICAL AID	26,172,271	26,188,945	26,806,859	27,577,644	27,535,552
FEDERAL:					
FEDERAL CATEGORICAL AID	2,389,504	2,437,317	2,498,991	2,248,833	2,414,442
OTHER FINANCING SOURCES:					
PROCEEDS FROM DEBT ISSUANCE	-	1,259,830	-	-	-
TRANSFERS FROM OTHER FUNDS*	20,086,846	21,512,600	20,990,130	21,270,036	20,530,199
TOTAL REVENUES	48,859,559	52,290,434	51,173,510	52,198,132	51,444,436
EXPENDITURES:					
EDUCATION	47,578,740	49,202,573	50,087,644	51,672,286	50,760,333
TRANSFERS OUT	487,247	1,706,430	1,021,560	525,846	684,103
DEBT SERVICE	799,857	671,141	774,593	-	-
TOTAL EXPENDITURES	48,865,844	51,580,144	51,883,797	52,198,132	51,444,436

* For FY19, a separate School Debt Service Fund was created for debt payments previously recorded in the School Operating Fund. An additional \$1,066,040 in local funding was appropriated in the School Debt Service Fund for FY19.

OTHER SCHOOL OPERATING FUNDS BUDGET SUMMARY

	FY15 ACTUALS	FY16 ACTUALS	FY17 ACTUALS	FY18 ADOPTED BUDGET	FY19 ADOPTED BUDGET
REVENUES:					
LOCAL:					
USE OF MONEY & PROPERTY CHARGES FOR SERVICE	153	233	646	-	-
	633,532	1,070,810	1,109,881	1,081,287	1,083,630
STATE:					
STATE CATEGORICAL AID	368,742	180,205	186,290	132,950	192,033
FEDERAL:					
FEDERAL CATEGORICAL AID	2,830,577	3,063,906	3,407,732	3,039,415	3,117,566
OTHER FINANCING SOURCES:					
TRANSFERS FROM OTHER FUNDS	487,247	441,362	533,860	525,846	472,437
APPROPRIATED FUND BALANCE	-	-	-	-	202,563
TOTAL REVENUES	4,320,251	4,756,516	5,238,409	4,779,498	5,068,229
EXPENDITURES:					
EDUCATION	3,930,417	4,327,675	4,730,392	4,779,498	5,068,229
TOTAL EXPENDITURES	3,930,417	4,327,675	4,730,392	4,779,498	5,068,229

SCHOOL DEBT SERVICE FUND BUDGET SUMMARY

	FY15 ACTUALS	FY16 ACTUALS	FY17 ACTUALS	FY18 ADOPTED BUDGET	FY19 ADOPTED BUDGET
REVENUES:					
OTHER FINANCING SOURCES:					
TRANSFERS FROM OTHER FUNDS	-	-	-	-	1,066,040
TOTAL REVENUES	-	-	-	-	1,066,040
EXPENDITURES:					
SCHOOL BOARD DEBT SERVICE	-	-	-	-	1,066,040
TOTAL EXPENDITURES	-	-	-	-	1,066,040

SCHOOL CAPITAL FUND BUDGET SUMMARY

	FY15 ACTUALS	FY16 ACTUALS	FY17 ACTUALS	FY18 ADOPTED BUDGET	FY19 ADOPTED BUDGET
REVENUES:					
OTHER FINANCING SOURCES:					
TRANSFERS FROM OTHER FUNDS	-	1,265,068	2,095,738	567,000	878,666
TOTAL REVENUES	-	1,265,068	2,095,738	567,000	878,666
EXPENDITURES:					
CAPITAL OUTLAY	-	-	747,904	567,000	878,666
TOTAL EXPENDITURES	-	-	747,904	567,000	878,666

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 existing and anticipated future debt has been incorporated into the forecast. The use of \$932,514 in excess General Fund reserves for a combination of pay-as-you-go capital projects and debt service is also included in the forecast for FY19 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 open 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.

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 FY17 and first quarter collections for FY18, annual growth of 5% is forecasted in the other local taxes category. Permits, Privilege Licenses, Fines and Forfeiture revenues are also estimated using an annual growth rate of 5%. CSA reimbursements were estimated for FY19 at the same level as the amended FY17 budget and at 5% increases for each year thereafter. Most state revenues, are estimated at 1% annual increases, however, reimbursements from the Compensation Board are estimated at 1.5% increases annually. The State Communications Sales and Use Tax, 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 increases that continue to cover operating expenses for the programs.

Expenditures

Generally, expenditures are projected based on FY18 budgeted amounts and current service levels and programs. Salaries and Wages for FY19 and each year thereafter are estimated based on a 2% annual market wage maintenance adjustment. VRS rates for FY19 are based on the 2016 VRS actuarial study which reflects a decline from 9.39% to 8.83% of covered payroll. For FY20 through the end of the forecast period, VRS rates have been held constant at this rate. The projected decrease in VRS rates is due to improved estimated investment earnings on the statewide portfolio which may or may not materialize. Group life rates are included in the forecast for all years at the current rate of 1.31%. 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 7.5% and 6.9% respectively. 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 with 3% increases for each year of the forecast period. The contribution for the Central Virginia

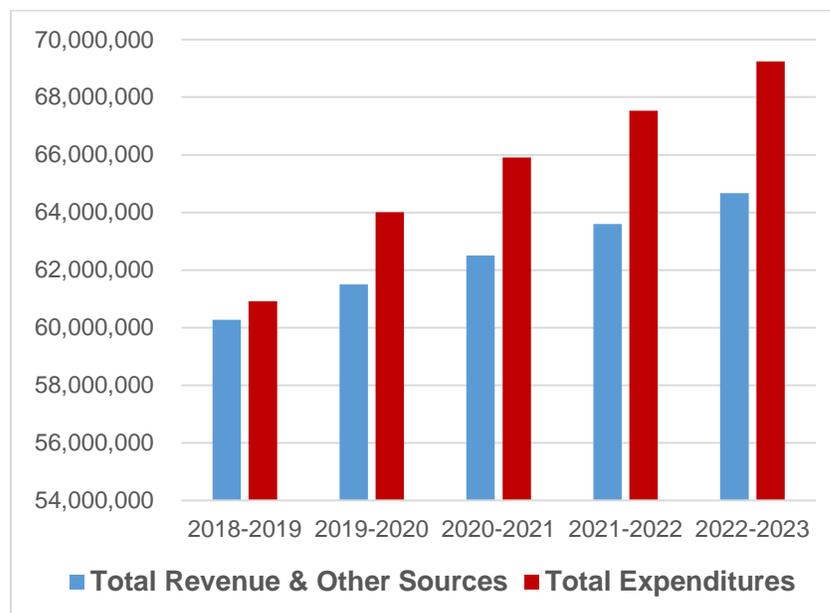
Regional Jail (CVRJ) is included with increases of approximately 10% throughout the forecast period. These percentage increases are consistent with CVRJ's most recent forecast for Orange County. FY19 expenditures for the Children's Services Act (CSA) program were adjusted based on the FY17 amended budget's expenses (an increase of 37.65% over the FY18 Adopted Budget) and increased by 5% for each additional year.

Debt Service expenditures are included according to the existing debt service schedule and the proposed debt included in the proposed FY19-FY23 Capital Improvements Plan (CIP) which is currently under consideration by the Board of Supervisors. 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 2.82% for FY19 and each year thereafter. This increase represents \$599,816 for operations in FY19. School capital expenditures of \$1,067,000 are included for FY19 in the transfer to the School Capital Projects Fund. All transfers for school capital are included at the levels shown in the FY19 proposed CIP.

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

Orange County Government
Five-Year General Fund Forecast
November 8, 2017

	2017-2018 Budget	2018-2019 Forecast	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
Revenue:						
General Property Taxes	41,086,237	41,642,690	42,176,177	42,718,976	43,269,170	43,827,937
Other Local Taxes	6,272,480	6,586,111	6,915,417	7,261,187	7,624,247	8,005,459
Permits, Fees, License	341,228	358,299	376,214	395,025	414,776	435,515
Fines and Forfeitures	165,750	169,067	172,448	175,897	179,415	183,004
Use of Money and Property	125,995	192,966	194,896	196,845	198,814	200,802
Charges for Service	1,981,319	2,004,670	2,028,929	2,053,527	2,078,548	2,103,974
Miscellaneous Revenue	381,960	379,991	379,991	379,991	379,991	379,991
Recovered Costs	1,495,994	1,439,719	1,437,519	1,497,844	1,500,369	1,496,994
State Aid	8,251,199	8,699,210	8,790,444	8,887,142	8,989,491	9,097,697
Federal Grants	165,459	27,762	28,040	28,320	28,603	28,889
Transfer In from Other Funds	1,420	1,295	1,295	1,295	1,295	1,295
Total Revenue & Other Sources	60,269,041	61,501,780	62,501,370	63,596,049	64,664,719	65,761,557
Expenditures						
General Administration	3,228,531	3,312,061	3,375,656	3,441,302	3,509,106	3,579,180
Judicial Administration	1,721,047	1,787,477	1,829,294	1,872,504	1,917,178	1,963,391
Public Safety	12,784,328	13,428,853	13,920,343	14,406,578	14,964,305	15,560,602
Public Works, Airport, Landfill	3,126,151	3,030,398	3,144,388	3,477,133	3,545,832	3,934,677
Health & Welfare	4,450,902	5,408,638	5,623,419	5,847,712	6,082,043	6,326,856
Education	21,280,332	21,880,252	22,497,086	23,131,312	23,783,422	24,453,920
Parks, Recreation & Culture	1,314,499	1,353,171	1,378,430	1,404,383	1,431,059	1,458,490
Community Development	1,411,815	1,413,663	1,432,042	1,453,200	1,476,158	1,499,456
Debt Service Fund	9,144,999	9,397,816	9,432,860	10,208,480	9,977,899	13,250,931
Capital Projects Fund	1,733,554	2,404,449	2,659,177	1,655,885	1,897,633	2,111,407
Non-Departmental	720,955	594,523	615,018	636,723	659,718	684,089
Total Expenditures	60,917,113	64,011,301	65,907,713	67,535,212	69,244,353	74,822,999
Budgeted Use of Fund Balance	(648,072)	-	-	-	-	-
Difference*	-	(2,509,521)	(3,406,343)	(3,939,163)	(4,579,634)	(9,061,442)
One cent of real estate taxes equals	380,488	384,293	388,136	392,017	395,937	399,897
Difference expressed as change in real estate tax	-	6.53	8.78	10.05	11.57	22.66

* To be funded by expenditure reductions or additional revenue.

As the FY19 budget process continued, further refinements resulted in adjustments to both estimated revenues and expenditures. These adjustments, which included the delay of several capital requests and reducing estimated CSA expenditures to current levels, enabled the County to balance the final adopted budget for FY19 with only a small appropriation of fund balance totaling \$605,972.

REVENUE ANALYSIS NARRATIVE

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.

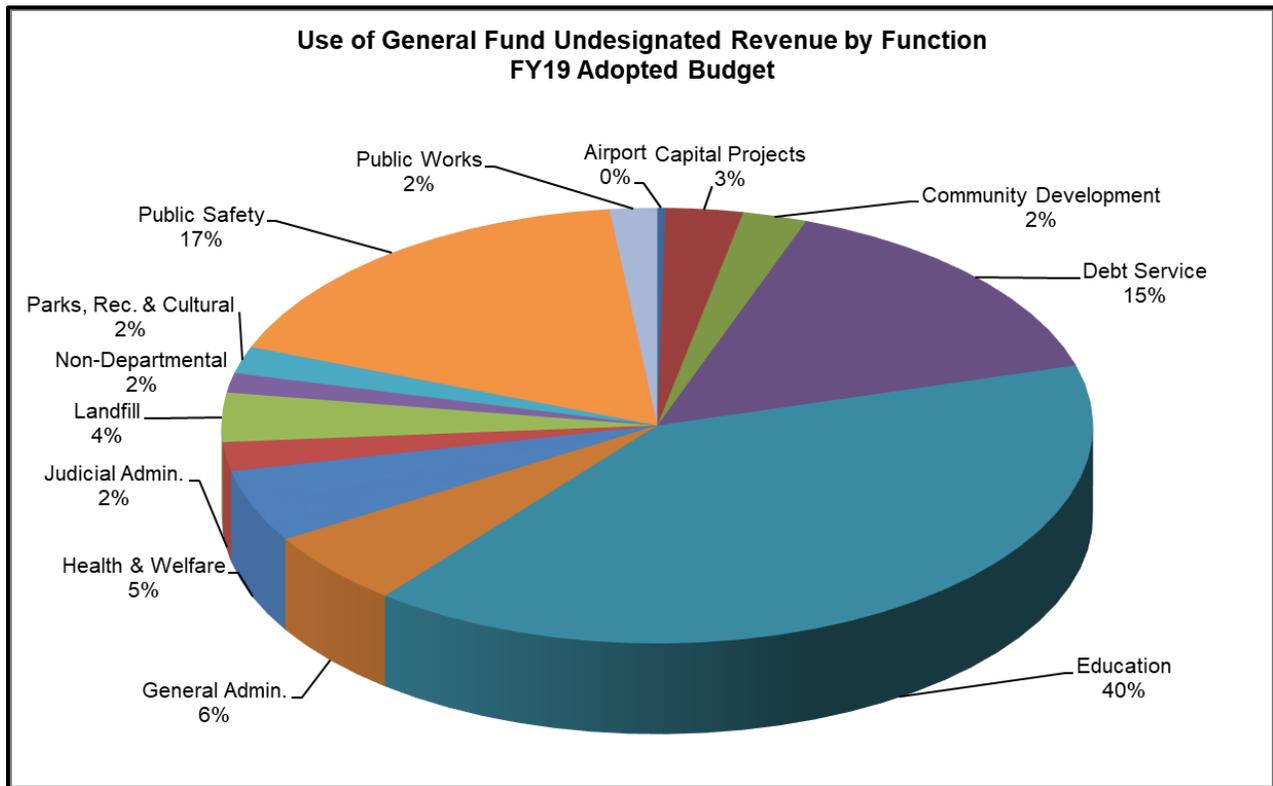
Estimates for General Fund revenues (excluding other financing sources such as transfers in, debt proceeds and the use of fund balance) for FY19 have increased by \$938,513. The largest increases are expected in property tax revenue (\$556,453) and other local taxes (\$342,837). For all charts in this section, the revenues shown for 2018 and 2019 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. 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	FY16	FY17	FY18	FY19
	Actual Amount	Actual Amount	Adopted Budget	Adopted Budget
General Property Taxes	40,102,728	40,875,523	41,086,237	41,642,690
Other Local Taxes	5,098,954	6,447,503	6,272,480	6,615,317
Use of Money & Property	128,178	194,979	121,695	261,623
Miscellaneous	381,257	249,929	256,500	169,787
Recovered Costs	107,359	66,509	25,000	25,000
State Aid (Non-Categorical)	3,990,146	4,194,796	4,159,099	4,127,206
Federal Aid (Pymt. In Lieu)	14,883	15,121	13,686	13,823
Transfers In/Appropriated Fund Balance	-	31,312	648,072	605,972
Total General Fund Undesignated Revenue	49,823,505	52,075,672	52,582,769	53,461,418

The use of undesignated General Fund revenues is a primary focus for the Board's budget deliberations each year. For FY19, the following chart depicts the adopted budget's distribution of undesignated General Fund revenues.

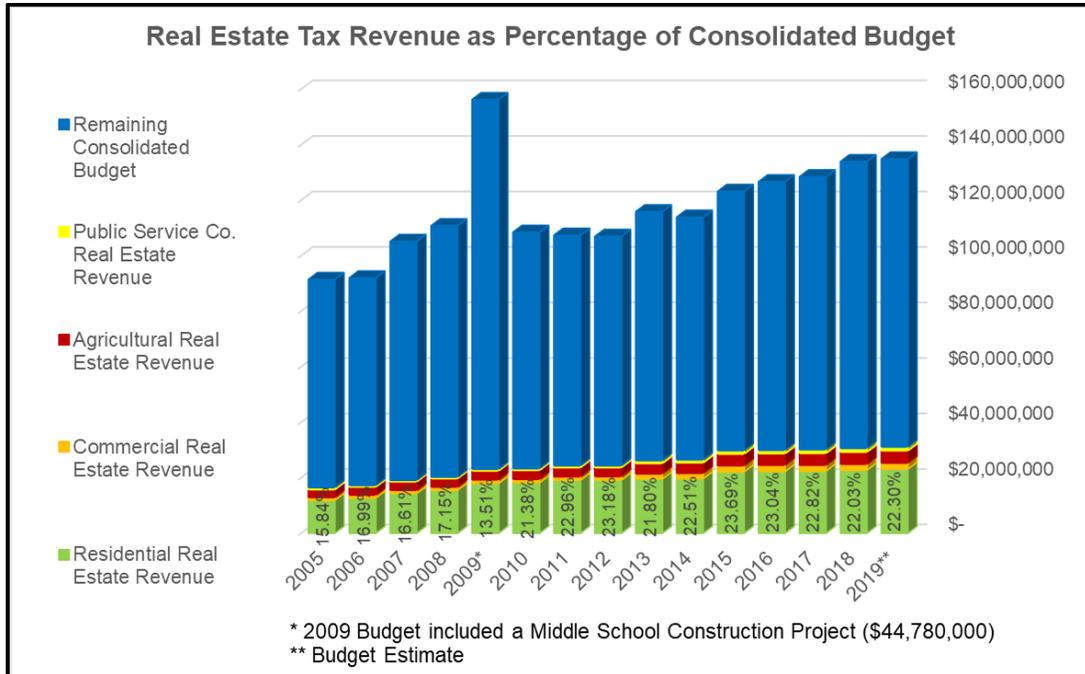


General Property Taxes

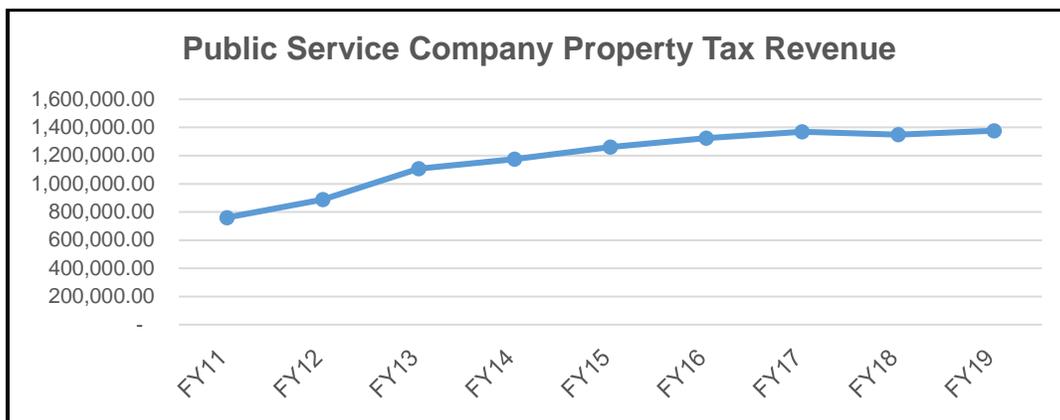
Real Estate Property Tax. (§58.1-3200 – 58.1-3389) (\$.804/\$100 value). The Code of Virginia authorizes localities to levy taxes on *real property* consisting of land as well as any buildings and improvements located thereon. The Code requires all general reassessments of real property be at 100% of 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 FY19 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 \$29,867,794 for the current year. A one cent change in the tax rate produces \$384,293 in additional revenue which is fourteen times as much as the personal property tax rate.



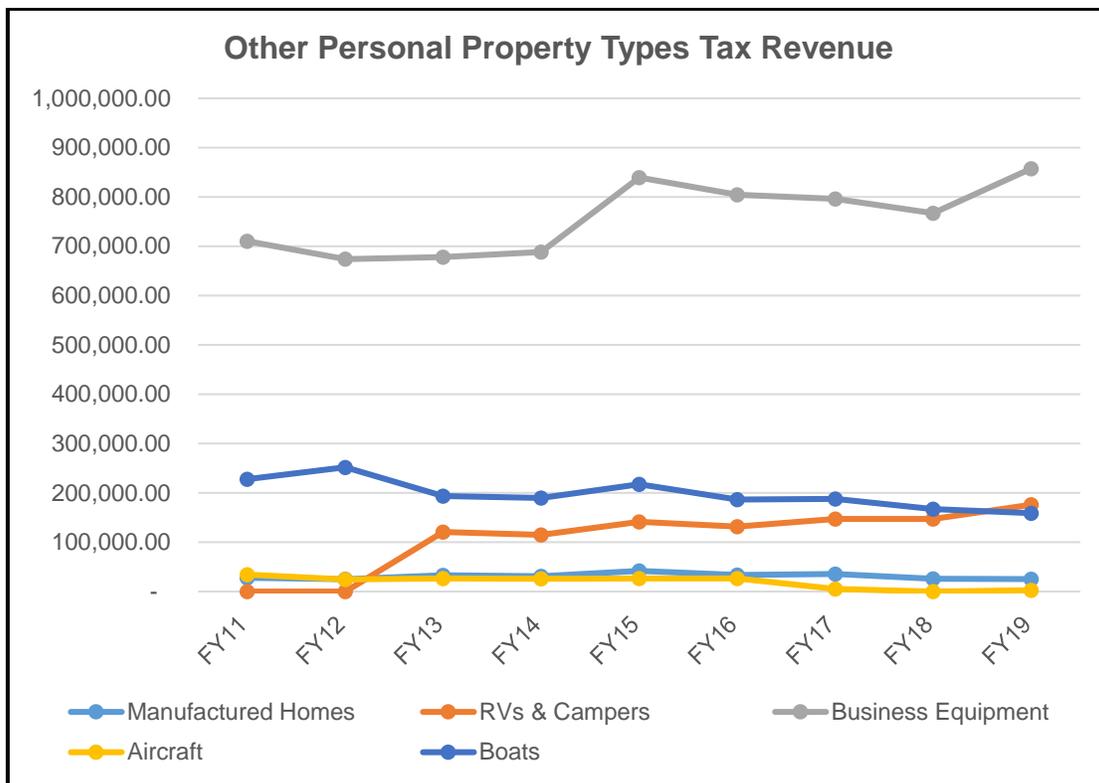
Public Service Companies Property Tax. (§58.1-2600 – 58.1-2690) (\$.804 and \$3.75/\$100 value). Public Service Companies consist of electric utilities and cooperatives, gas pipeline distribution and transmission companies, public service water companies, telephone companies, and railroads. The real 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 \$1,370,575 in FY19, ninety-nine percent of which is real estate.



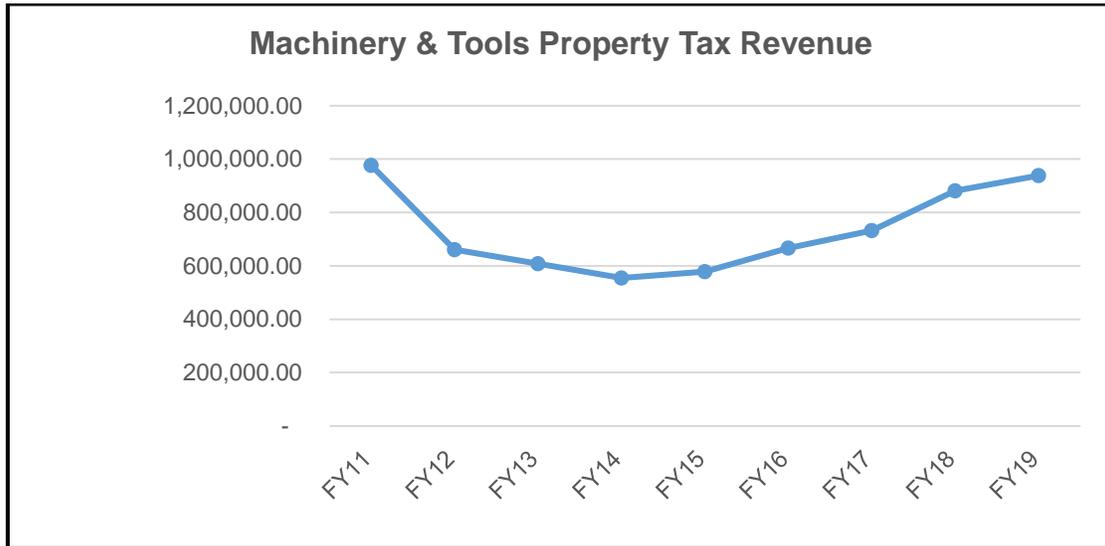
Personal Property Tax. (§58.1-3500 – 58.1-3521) (\$3.75/\$100 value). The general personal property tax is the second largest producer of tax revenue for the County. The tax is levied on tangible personal property, primarily vehicles, which are valued based on published market guides (most often National Automobiles Dealers' Association (NADA) *Official Used Car Guide*). For FY19, it is estimated to generate a total of \$7,310,349 in revenue. A one cent increase in the tax rate at current values would produce \$27,760 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:

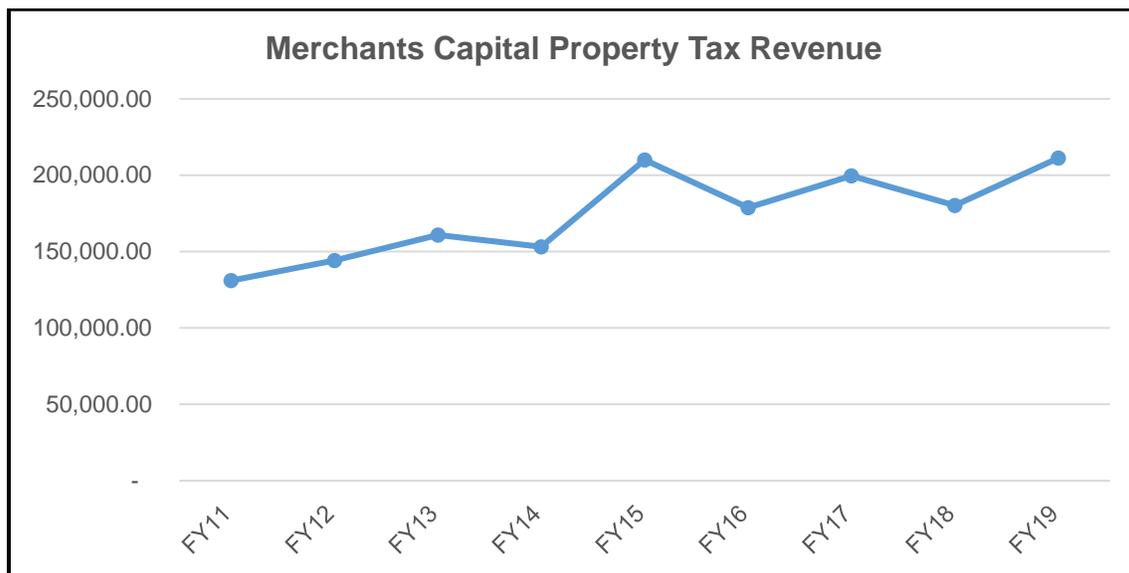
- **Manufactured Homes Property Tax - (\$.804/\$100).** In Orange County, manufactured homes are taxed at the same rate as real property and are estimated to generate \$23,217 in tax revenue for FY19.
- **Business Equipment Property Tax - (\$2.20/\$100).** This tax classification is expected to generate \$835,067 in FY19.
- **Motor Homes, RVs and Campers Property Tax - (\$2.62/\$100).** This tax classification is expected to generate \$172,086 in FY19.
- **Aircraft Property Tax - (\$0.00/\$100).** The property tax on aircraft was eliminated beginning with 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 \$154,322 in FY19.



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 \$662,409 in FY19.



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 \$198,714 for FY19.



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.

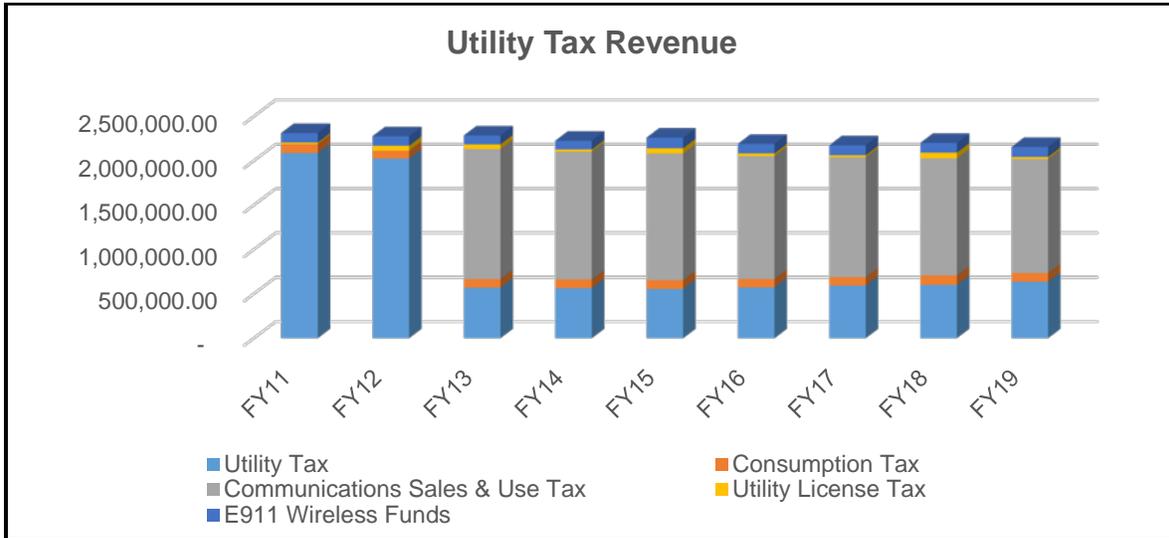


Consumers Utility tax - (§58.1-3814). Orange County levies this tax at the maximum allowed by Code, 20% on the first \$15 per month on residential electricity. There is no statutory limit on commercial and industrial users and Orange County's current rates are 20% on the first \$75 per month on commercial 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 is expected to generate \$636,356 for FY19.

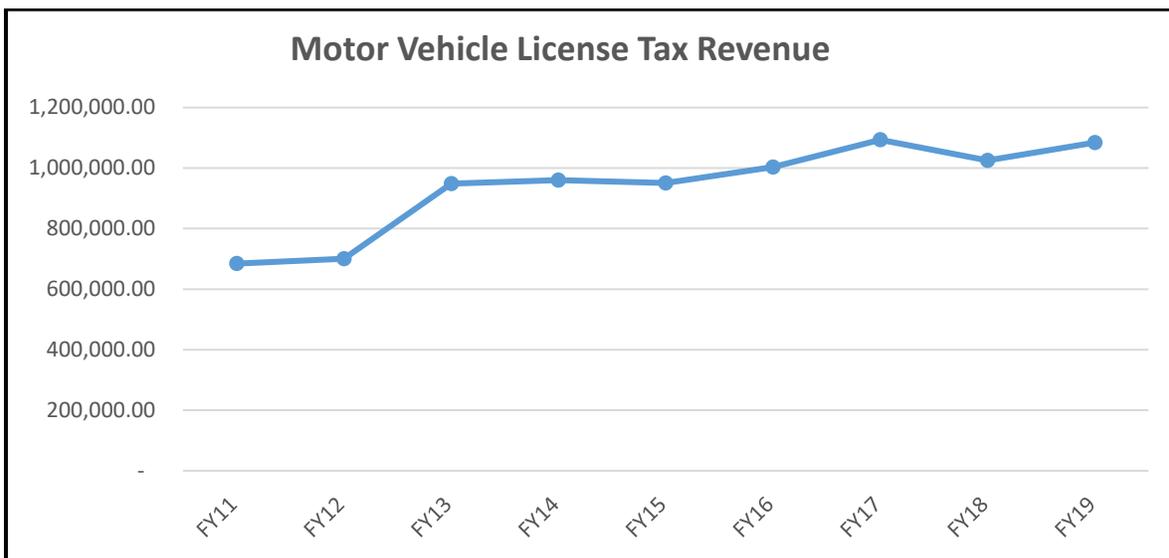
Consumers Utility Consumption Tax - (§58.1-2900). Effective January 1, 2001, a tax on consumers of electricity in the Commonwealth replaced the Utility License Tax on electricity (§58.1-3731). The new tax is based on tiers of kilowatt hours delivered by the incumbent distribution utility and used per month. For FY19, the Utility Consumption Tax is estimated to generate \$98,865 in revenue for 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 is expected to generate \$25,000 in Orange County for FY19 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.

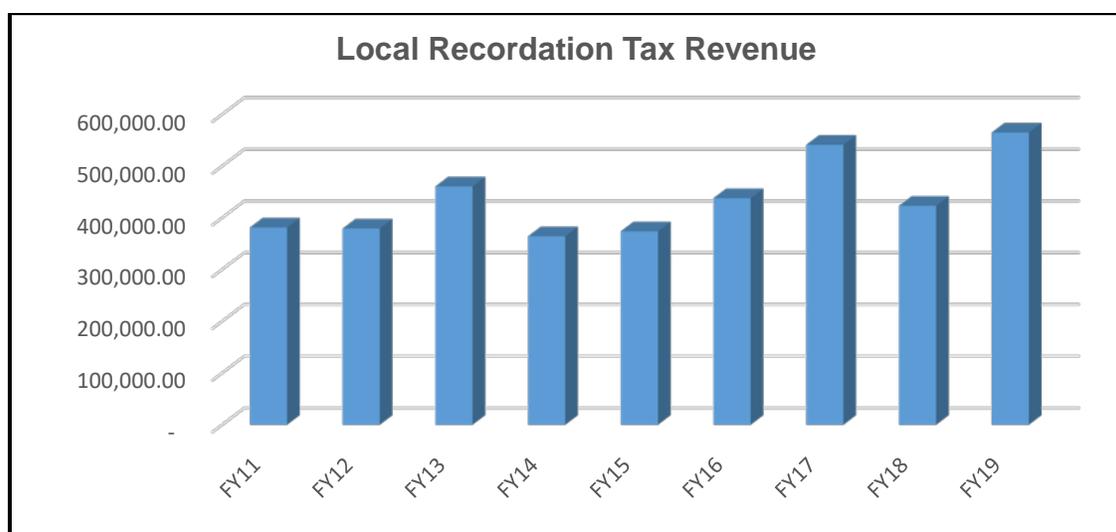


Motor vehicle license tax - (§46.2-752). Orange County levies this tax at \$35.00 per year for cars and trucks (increase of \$10.00); \$21.00 per year for motorcycles (increase of \$6.00). The maximum rates currently allowed by Code are \$40.75 for cars and trucks and \$28.75 for motorcycles. The Orange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



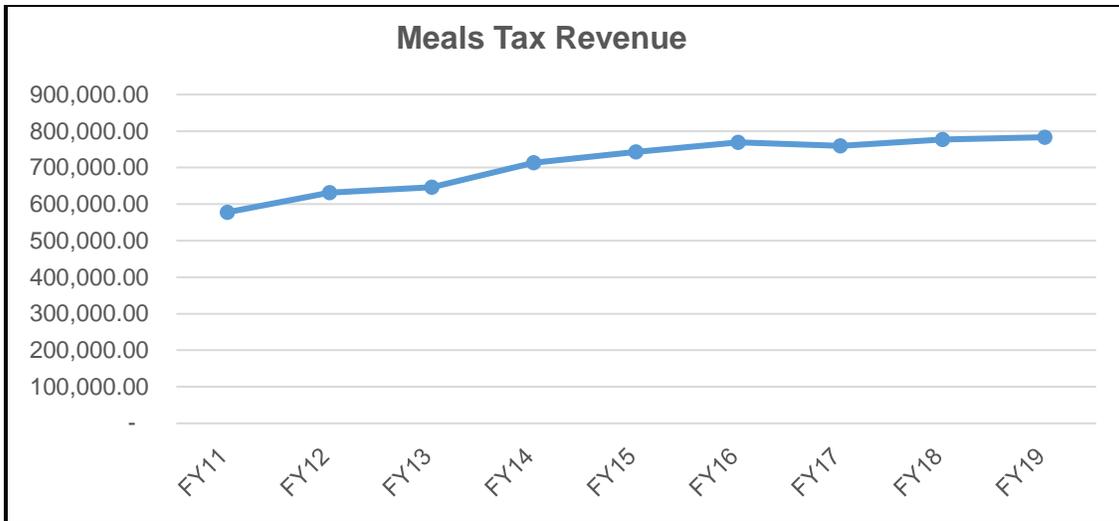
Bank Franchise Tax - (§58.1 - 1210). The Bank Franchise Tax is levied in Orange County at the maximum allowed by code at \$0.80 on each \$100 of net capital (see §58.1-1205 for definition). The Bank Franchise Tax generates approximately \$78,000 per year and represents revenue that would otherwise be 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 are expected to generate approximately \$564,000 for FY19 and are collected by the Clerk of the Circuit Court as documents are filed at the County courthouse.



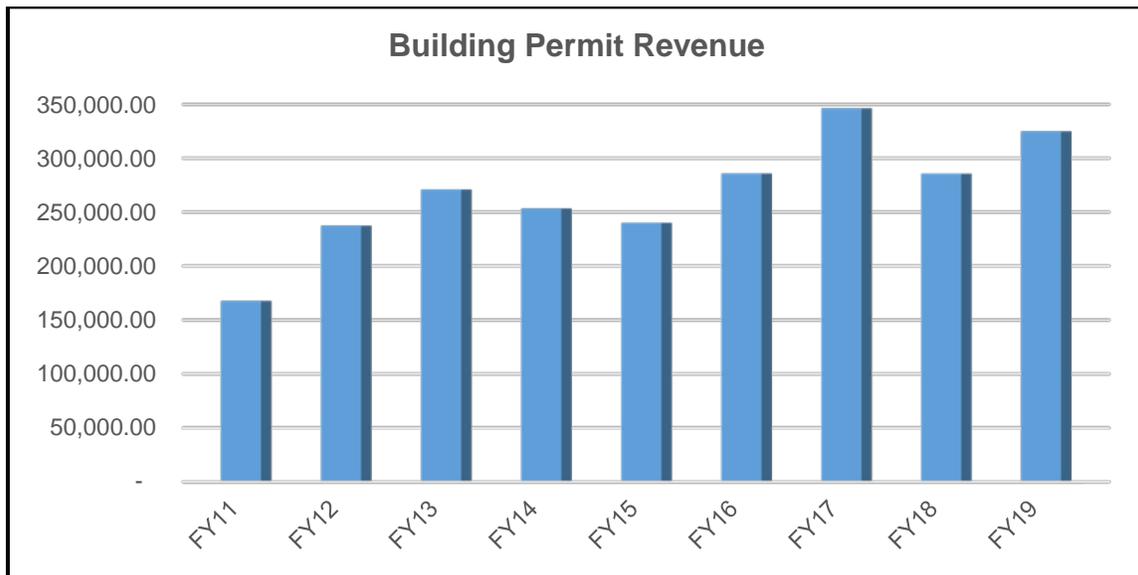
Transient Occupancy Tax - (§58.1-3819). In Orange County, the Transient Occupancy Tax is currently in place at 2% of the charge for the occupancy of any room or space for rent. These include hotels, motels, houses, campgrounds, and weekly rentals. Potential exists to generate an additional \$51,178 (based 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 \$34,000 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. The current rate of 4% is the maximum rate allowed by the Code unless specifically authorized by the General Assembly. Orange County generates approximately \$783,000 through the Meals Tax annually.

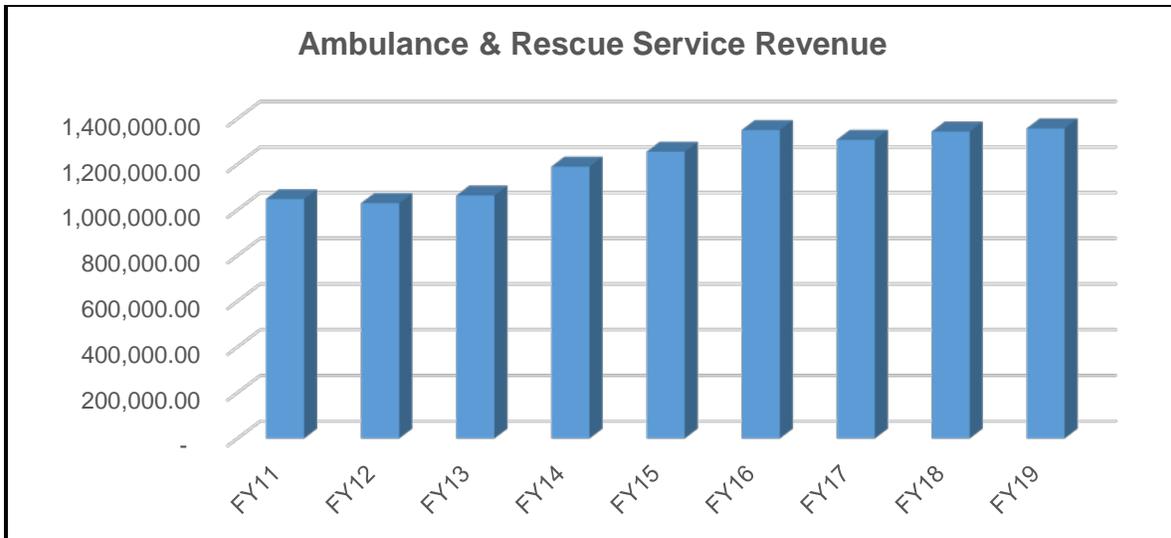


Other Local Revenue

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 FY19.



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 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 FY19, revenue is estimated at \$1,356,734.



General Fund State Revenue

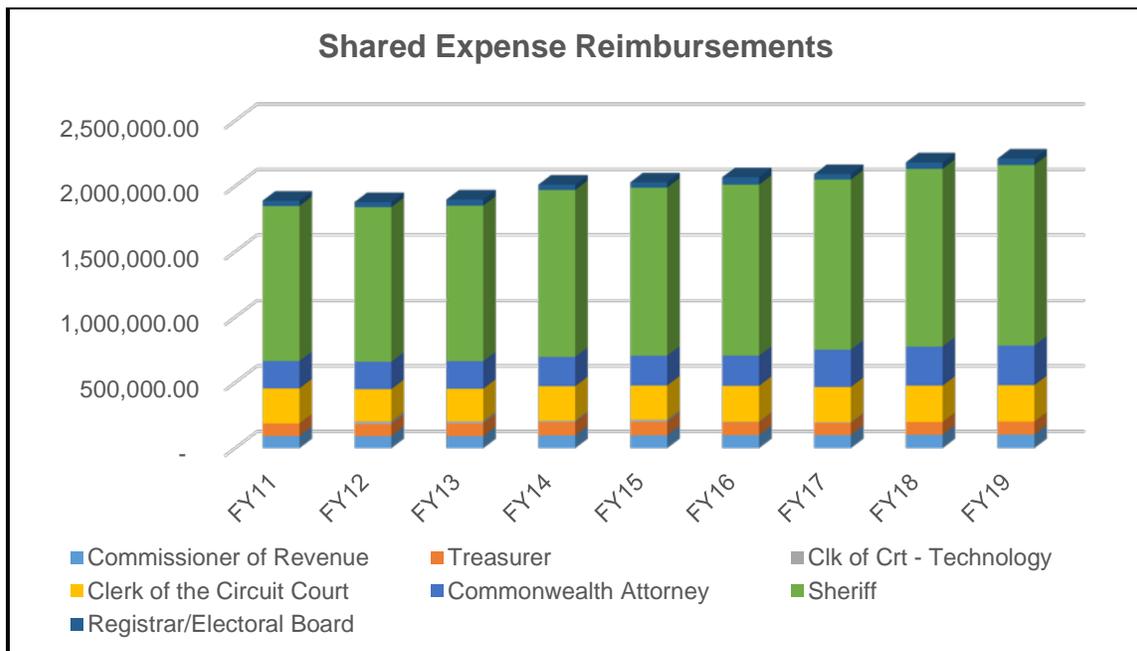
Communications Sales and Use Tax - This tax became effective January 1, 2007 and is applied to all telephone, gas, cable, satellite, voice over internet (VoIP) and electric service recipients residing within the County. It replaced the Consumer Utility Tax on telephones, E-911 Service Tax, Mobile Communications 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 32.08%, up to the first \$20,000 in value for FY18.

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

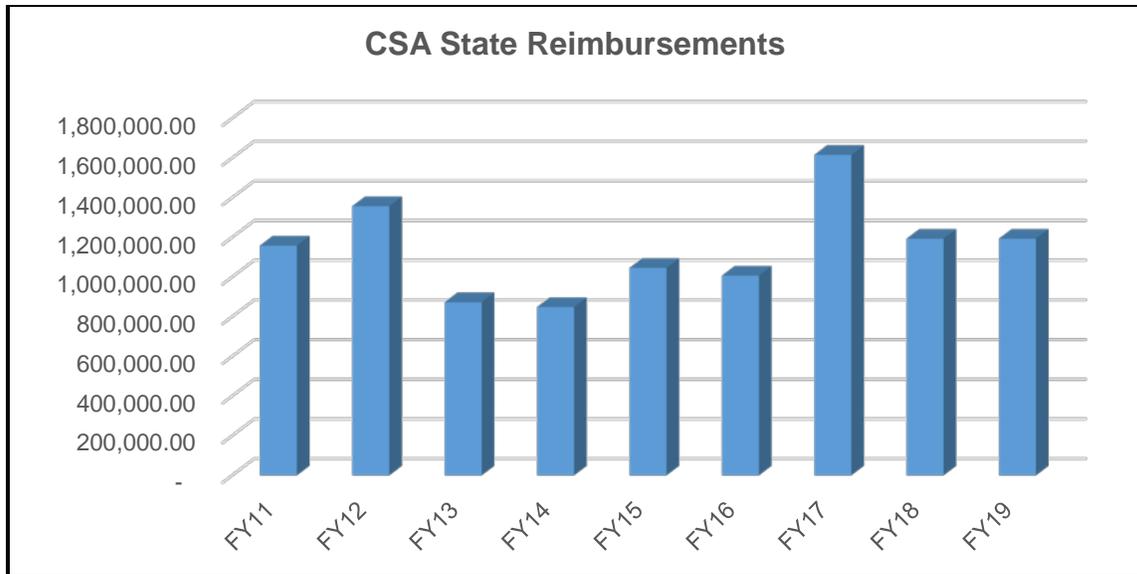
toward the total cost of office operations for Constitutional Officers, and to assist those officers and their staff through automation, training and other means, to improve efficiencies and to enhance the level of services provided to the citizens of Virginia.

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 69.79% for general registrar salaries and 81.88% 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 FY19, 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 FY19, no federal grants were included in the approved budget.

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 FY19, the estimated payment is \$13,823.

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 73% of operating costs at the airport, compared to 20% 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 \$2,690,474 and consist of state and federal aid to social services programs. The County contributes an additional \$1,005,118 as the local share which is shown as a transfer from the County's General Fund. The local contribution reflects an increase of \$28,010 over FY18 which represents the local share of costs associated with operational adjustments, including staffing, to meet increased demands for services. 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

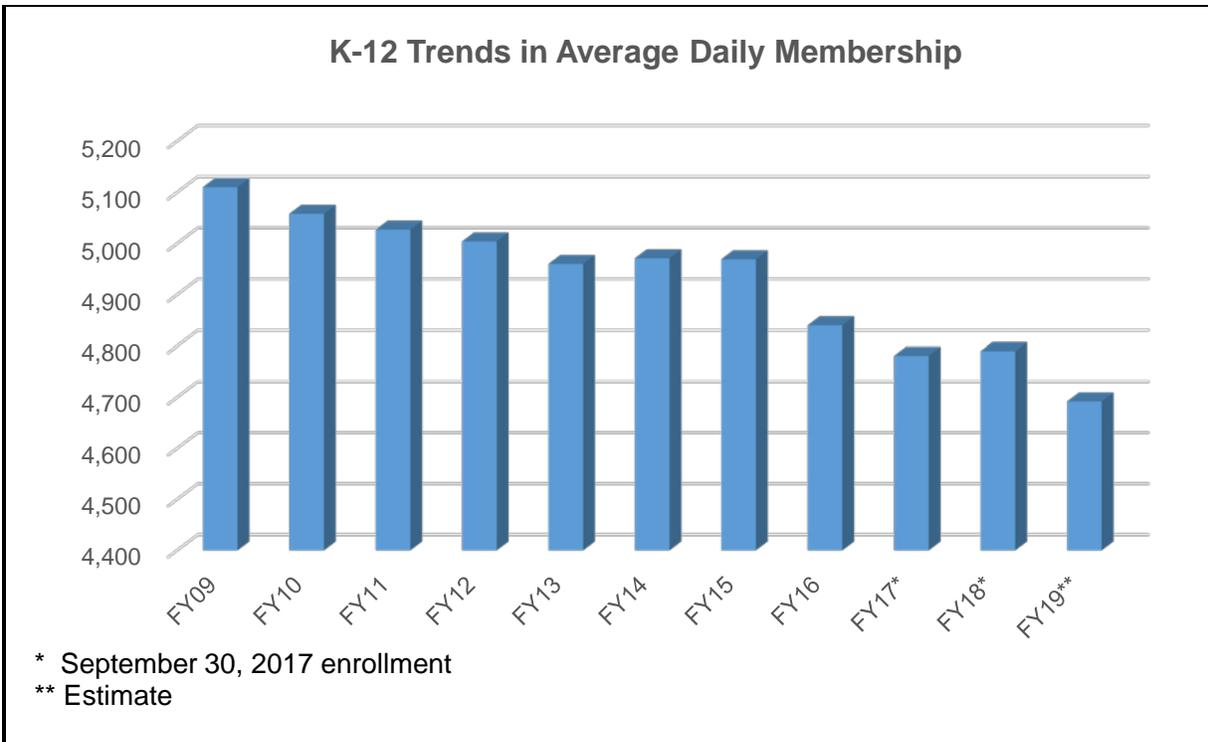
State Revenues - State revenues are anticipated to provide a total of \$5,516,384 in sales tax funding and \$22,211,201 in other state aid for Orange County Public Schools in FY19. The School Board's budget for FY19 reflects an increase of \$254,304 in state funding. State funding for Orange County would have been substantially greater had it not been for a continuing decline in enrollment and an increase in the County's Composite Index.

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 FY19 and FY20 fiscal years, the County's composite index increased from 38.11% to 40.25%, 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 2016-18 (2013 base-year data) to 2018-20 (2015 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 2014 to 2016	DIVISION vs STATE AVERAGE CHANGE 2014 to 2016	
	DIVISION			
068	ORANGE	(2.64%)	(131)	
	STATE AVERAGE	0.85%	77	
POPULATION				
		ABSOLUTE % CHANGE 2013 to 2015	DIVISION vs STATE AVERAGE CHANGE 2013 to 2015	
	DIVISION			
068	ORANGE	(0.37%)	(128)	
	STATE AVERAGE	1.48%	908	
TRUE VALUE OF PROPERTY				
		ABSOLUTE % CHANGE 2013 to 2015	PER ADM % CHANGE 2013 to 2015	PER CAPITA % CHANGE 2013 to 2015
	DIVISION			
068	ORANGE	9.63%	12.60%	10.05%
	STATE AVERAGE	3.82%	2.95%	2.30%
ADJUSTED GROSS INCOME				
		ABSOLUTE % CHANGE 2013 to 2015	PER ADM % CHANGE 2013 to 2015	PER CAPITA % CHANGE 2013 to 2015
	DIVISION			
068	ORANGE	7.88%	10.80%	8.28%
	STATE AVERAGE	10.78%	9.84%	9.16%
TAXABLE RETAIL SALES				
		ABSOLUTE % CHANGE 2013 to 2015	PER ADM % CHANGE 2013 to 2015	PER CAPITA % CHANGE 2013 to 2015
	DIVISION			
068	ORANGE	15.14%	18.26%	15.58%
	STATE AVERAGE	5.95%	5.06%	4.40%
FINAL INDEX COMPARISON				
		2016-2018 COMPOSITE INDEX	2018-2020 COMPOSITE INDEX	COMPOSITE INDEX VARIANCE
	DIVISION			
068	ORANGE	0.3811	0.4025	0.0214

School enrollment has been generally declining since FY09 when it peaked at 5,110 students. The estimated total enrollment for FY19 is 4,737, however, the *adjusted* (for PREP participation and other student services) estimated ADM is 4,692.



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.

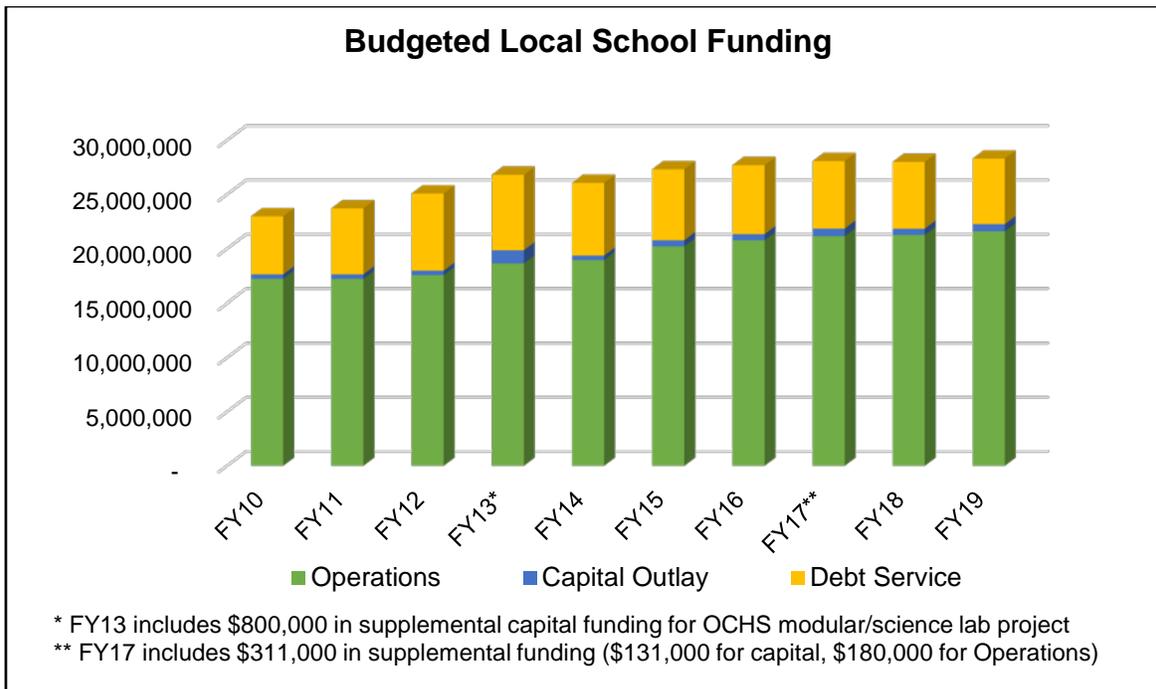
State Categorical Funds – This funding stream is offered as an offset to specific services provided by the local school district. Funds are provided in direct relation to the cost and level of service provided. These include funding for career and technical education, special education, alternative education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

	FY16 Actual Amount	FY17 Actual Budget	FY18 Adopted Budget	FY19 Adopted Budget	Increase (Decrease)	Percent Change Adopted to Adopted
General property taxes:						
Real property taxes	29,466,696	29,810,344	29,693,759	29,842,477	148,718	1%
Real and personal public service corporation taxes	1,324,268	1,368,253	1,348,185	1,376,775	28,590	2%
Personal property taxes	6,938,854	6,945,272	7,369,815	7,477,612	107,797	1%
Mobile home taxes	33,786	35,353	26,098	25,317	(781)	-3%
Recreational Vehicles & Campers	131,899	147,236	147,499	176,086	28,587	19%
Business Equipment	804,703	796,139	767,017	857,667	90,650	12%
Machinery and tools taxes	667,239	732,141	881,517	939,020	57,503	7%
Merchants' capital taxes	178,820	199,533	180,150	211,214	31,064	17%
Airplanes	26,807	5,632	0	2,500	2,500	0%
Boats	186,787	187,629	167,197	159,022	(8,175)	-5%
Penalties	351,307	397,033	328,250	350,000	21,750	7%
Interest	204,314	250,957	176,750	225,000	48,250	27%
Total general property taxes	40,315,480	40,875,523	41,086,237	41,642,690	556,453	1%
Other local taxes:						
Local sales and use taxes	2,795,044	3,209,851	3,151,140	3,289,140	138,000	4%
Consumers' utility taxes	573,344	591,472	599,655	636,356	36,701	6%
Consumption taxes	94,162	96,060	108,570	98,865	(9,705)	-10%
Motor vehicle licenses	1,002,943	1,093,406	1,025,456	1,084,076	58,620	5%
Bank stock taxes	65,888	77,183	65,625	78,734	13,109	17%
Taxes on recordation and wills	450,282	549,880	432,684	577,190	144,506	25%
Utility License Tax	30,446	24,057	64,155	25,000	(39,155)	-157%
Local transient occupancy	29,201	30,084	32,130	34,119	1,989	6%
Restaurant food taxes	769,294	759,517	777,000	783,117	6,117	1%
Animal licenses - Dog Tags	14,974	15,992	16,065	8,720	(7,345)	-84%
Total other local taxes	5,825,579	6,447,503	6,272,480	6,615,317	342,837	5%
Permits, fees, and licenses:						
Land use application fees	5,152	4,952	5,358	5,626	268	5%
Transfer fees	1,408	1,503	1,122	1,626	504	31%
Zoning permits	9,862	9,861	8,160	11,900	3,740	31%
Building permits	285,740	346,370	285,600	325,010	39,410	12%
Renewal fee - building permit	150	0	510	0	(510)	0%
Building inspect - Renewal	2,025	2,550	510	5,731	5,221	91%
Building inspect - Special	1,750	1,776	1,020	2,575	1,555	60%
Building inspect - Plan Review	15,850	21,950	11,730	21,327	9,597	45%
Erosion & sed. Ctl. Plan review	12,360	19,900	16,646	25,035	8,389	34%
Site plan review fees	2,600	4,580	2,550	5,981	3,431	57%
Variance application fees	0	0	536	563	27	5%

GENERAL FUND REVENUE ESTIMATES

	FY16 Actual Amount	FY17 Actual Budget	FY18 Adopted Budget	FY19 Adopted Budget	Increase (Decrease)	Percent Change Adopted to Adopted
Rezoning application fees	2,750	0	2,550	2,678	128	5%
Special use permit appl. Fee	0	1,600	2,080	2,030	(50)	-2%
Subdivision plat review fees	4,250	6,300	2,805	1,022	(1,783)	-174%
Sale of plans/ordinances, etc	0	0	51	54	3	6%
Miscellaneous	250	1,750	0	1,065	1,065	100%
Total permits, fees, and licenses	344,196	423,092	341,228	412,223	70,995	17%
Fines and forfeitures:						
Court fines and forfeitures	0	0	2,040	2,081	41	2%
Delinquent Commonwealth Attorney Fees	30,329	31,250	26,010	30,000	3,990	13%
Charges for traffic violation processing fees	188,786	191,809	137,700	197,900	60,200	30%
Total fines & forfeitures	219,116	223,059	165,750	229,981	64,231	28%
Revenue from use of money & property:						
Revenue from use of money	121,656	117,154	43,850	183,000	139,150	76%
Revenue from use of property	81,911	82,491	82,145	83,023	878	1%
Total revenue from use of money & property	203,567	199,644	125,995	266,023	140,028	53%
Charges for services:						
Sheriff fees	3,625	6,510	4,505	4,552	47	1%
Charges for Commonwealth's Attorney	2,825	2,607	1,515	1,531	16	1%
Security Work	39,198	37,305	47,918	48,945	1,027	2%
Jail Admission Fee	2,469	0	3,030	3,061	31	1%
Courthouse Security Fee	70,124	71,397	65,650	66,307	657	1%
DNA Fee	459	491	303	307	4	1%
Charges for Ambulance & Rescue	1,349,927	1,307,108	1,343,300	1,356,734	13,434	1%
Charges for other protection	41,904	45,779	37,875	38,255	380	1%
Charges for child care	346,050	392,352	351,476	386,636	35,160	9%
Charges for parks and recreation	61,505	66,446	82,600	96,800	14,200	15%
Charges for courthouse maintenance	11,804	12,469	0	0	0	#DIV/0!
Charges for library	54,779	45,182	42,339	44,454	2,115	5%
Charges for maps and surveys	54	35	50	51	1	2%

GENERAL FUND REVENUE ESTIMATES	FY16 Actual Amount	FY17 Actual Budget	FY18 Adopted Budget	FY19 Adopted Budget	Increase (Decrease)	Percent Change Adopted to Adopted
Charges for building inspection publications	1,080	142	758	766	8	1%
Total charges for services	1,985,804	1,987,824	1,981,319	2,048,399	67,080	3%
Miscellaneous revenue:						
Miscellaneous	233,372	216,107	160,460	177,747	17,287	10%
Donations	53,197	55,545	0	2,244	2,244	100%
Sale of Delinquent Parcels	271,377	193,607	221,500	117,500	(104,000)	-89%
Total miscellaneous revenue	557,947	465,258	381,960	297,491	(84,469)	-28%
Recovered costs:						
Court Costs - delinquent tax suits	20,414	0	75,000	0	(75,000)	0%
VPA recoveries	27,950	9,560	20,000	20,000	0	0%
Insurance Recoveries	87,977	65,259	0	0	0	0%
Other recovered costs	49,863	22,031	25,000	25,000	0	0%
Debt Reimbursement	1,416,119	982,870	1,375,994	1,388,443	12,449	1%
Total recovered costs	1,602,323	1,079,720	1,495,994	1,433,443	(62,551)	-4%
					0	
Total revenue from local sources	51,054,012	51,701,624	51,850,963	52,945,567	1,094,604	2%
Revenue from the Commonwealth:						
Non-categorical aid:						
Motor vehicle carriers' tax	50,180	48,429	49,000	49,000	0	0%
Mobile home titling tax	21,682	25,079	20,200	20,403	203	1%
Motor vehicle rental tax	6,966	6,969	7,575	7,651	76	1%
Personal property tax relief funds	2,763,073	2,763,073	2,763,073	2,763,073	0	0%
Communications Sales & Use Tax	1,385,296	1,351,246	1,319,251	1,283,684	(35,567)	-3%
Total non-categorical aid	4,227,197	4,194,796	4,159,099	4,123,811	(35,288)	-1%
Categorical aid:						
Shared expenses:						
Commonwealth's attorney	230,910	285,274	298,372	302,848	4,476	1%
Sheriff	1,305,099	1,299,070	1,357,540	1,378,028	20,488	1%
Commissioner of the revenue	99,150	99,246	101,935	103,465	1,530	1%
Treasurer	99,362	91,070	97,862	99,330	1,468	1%
Registrar/electoral board	57,131	41,896	49,051	49,787	736	1%
Clerk of the Circuit Court	276,805	275,811	276,885	277,386	501	0%

GENERAL FUND REVENUE ESTIMATES	FY16 Actual Amount	FY17 Actual Budget	FY18 Adopted Budget	FY19 Adopted Budget	Increase (Decrease)	Percent Change Adopted to Adopted
Total shared expenses	2,068,456	2,092,367	2,181,645	2,210,844	29,199	1%
Other categorical aid:						
Emergency services grants	30,000	30,000	30,300	30,000	(300)	-1%
State Miscellaneous	10,955	22,654	0	0	0	0%
Virginia Commission for the Arts	4,500	0	4,500	4,500	0	0%
Library State Share	146,385	150,654	149,668	151,165	1,497	1%
State recordation tax	116,792	135,121	129,532	135,000	5,468	4%
Emergency medical services - four for life	35,946	34,201	35,542	35,945	403	1%
Fire programs	86,410	88,476	84,356	85,200	844	1%
EMS/E911 Grant	0	23,191	2,000	2,021	21	1%
Victim-witness grant	62,914	4,980	91,816	92,735	919	1%
Comprehensive services act & administration	1,006,636	1,615,505	1,193,027	1,193,027	0	0%
Virginia crime control grant	21,828	13,835	19,904	19,904	0	0%
Tobacco Grant	58,070	58,036	59,710	50,000	(9,710)	-19%
E-911 Wireless funds	107,605	111,205	110,100	112,592	2,492	2%
Virginia Tourism Corp Grant	10,000	0	0	0	0	0%
Governor's Opportunity Grant	385,000	0	0	0	0	0%
Spay/Neuter	1,049	851	0	0	0	0%
Total other categorical aid	2,084,088	2,288,709	1,910,455	1,912,089	1,634	0%
Total revenue from the Commonwealth	8,379,741	8,575,872	8,251,199	8,246,744	(324,673)	-4%

GENERAL FUND REVENUE ESTIMATES	FY16 Actual Amount	FY17 Actual Budget	FY18 Adopted Budget	FY19 Adopted Budget	Increase (Decrease)	Percent Change Adopted to Adopted
Revenue from the federal government:						
Payments in lieu of taxes	14,883	15,121	13,686	13,823	137	1%
SAFER Grant	0	0	151,773	0	(151,773)	0%
Victim Witness Grant	0	62,628	0	0	0	0%
Byrne Grant	0	824	0	0	0	0%
DMV Grant	8,605	16,909	0	0	0	0%
Total revenue from the federal government	23,488	95,482	165,459	13,823	(151,636)	-1097%
Total General Fund	59,457,242	60,372,977	60,267,621	61,206,134	(105,356)	0%

Non Revenue Receipts

Transfers from other funds:						
From Fund Balance-Appropriations	-	-	648,072	605,972	(42,100)	-6%
Transfer from Destroyed Livestock	-	9,364	-	-	-	0%
Transfer from Law Library Fund	1,354	1,290	1,420	1,440	20	1%
Transfer from Capital Projects Fund	26,000	21,948	-	-	-	0%
Transfer from VPA	378	-	-	-	-	0%
Transfers from other funds:	27,732	32,602	649,492	607,412	(42,080)	-6%
Total Non Revenue Receipts	27,732	32,602	649,492	607,412	616,890	95%
Total revenue & use of other funds	59,484,974	60,405,580	60,917,113	61,813,546	511,533	1%

SPECIAL REVENUE FUNDS REVENUE ESTIMATES	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget	Increase (Decrease)	Percent Change Adopted to Adopted
Law Library						
Charges for Law Library	6,010	6,163	6,000	6,006	6	0%
Transfers	9,889	9,531	9,531	8,734	(797)	0%
Total Law Library	15,899	15,694	15,531	14,740	(791)	-5%
Forfeited Assets						
Use of Money	77	151	-	-	-	0%
Forfeited Assets:						
Commonwealth Attorney	2,709	529	-	-	-	0%
Sheriff	11,272	632	-	-	-	0%
State Revenue	-	-	-	-	-	0%
Federal Revenue	1,332	-	-	-	-	0%
Total Law Library	15,390	1,313	-	-	-	0%
Virginia Public Assistance						
Welfare State Revenue	940,409	964,403	1,059,551	1,049,050	(10,501)	-1%
Welfare Federal Revenue	1,485,672	1,565,265	1,657,247	1,641,424	(15,823)	-1%
Miscellaneous	-	200	-	-	-	0%
Transfer from General Fund	837,957	704,735	977,108	1,005,118	28,010	3%
Total Virginia Public Assistance	3,264,038	3,234,603	3,693,906	3,695,592	1,686	0%
Total Special Revenue Funds	3,295,327	3,251,609	3,709,437	3,710,332	895	0%

COUNTY CAPITAL PROJECTS FUNDS REVENUE ESTIMATES		FY17	FY18	FY19	Increase	Percent
	FY16 Actual	Actual	Adopted	Adopted	(Decrease)	Change
	Amount	Amount	Budget	Budget		Adopted to
						Adopted
Other Local	-	20,000	-	-	-	0%
State	88,320	98,845	5,292	5,292	-	0%
Federal	-	-	1,010,000	1,060,000	50,000	5%
Financing Proceeds	-	514,626	-	-	-	0%
Transfer from General Fund	3,589,481	3,515,753	1,166,554	866,849	(299,705)	-35%
From Fund Balance	133,696	-	807,500	772,500	(35,000)	-5%
Total County Capital Projects Fund	3,811,497	4,149,224	2,989,346	2,704,641	(284,705)	-11%

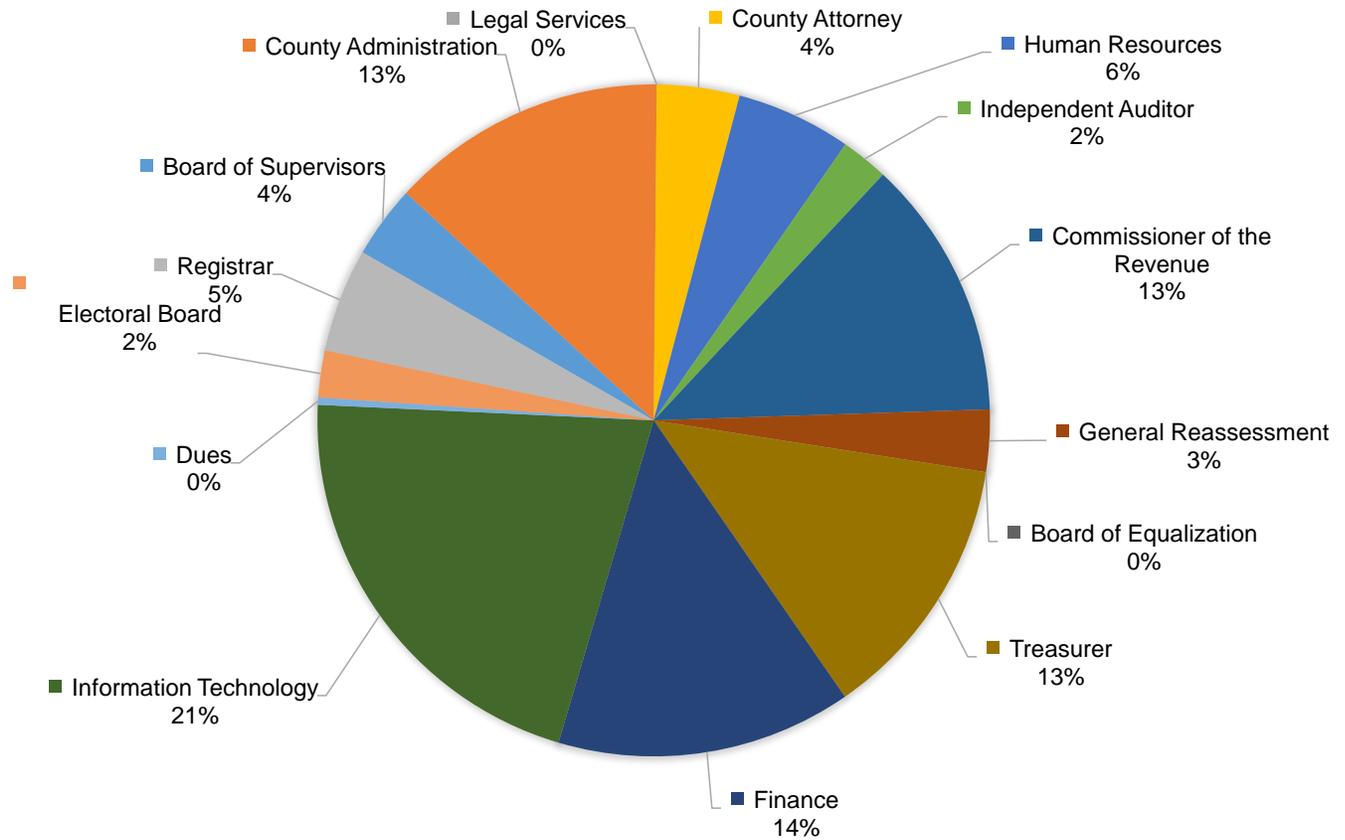
**DEBT SERVICE FUND
REVENUE ESTIMATES**

	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget	Increase (Decrease)	Percent Change Adopted to Adopted
Transfers from other funds:						
Transfer from General Fund	9,043,471	10,476,859	10,079,167	9,397,816	(681,351)	-7%
Transfers from other funds:	9,043,471	10,476,859	10,079,167	9,397,816	(681,351)	-7%

PROPRIETARY FUNDS REVENUE ESTIMATES	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget	Increase (Decrease)	Percent Change Adopted to Adopted
Airport						
Commonwealth	8,721	66,462	56,400	84,400	28,000	33%
Federal Government	22,144	-	634,500	949,500	315,000	33%
Local Sources	307,528	295,588	399,940	404,780	4,840	1%
Transfer from General Fund	98,250	134,399	119,762	161,285	41,523	26%
Reserves	-	-	5,000	-	(5,000)	0%
Total Airport	436,643	496,449	1,215,602	1,599,965	384,363	24%
Landfill						
Transfer from General Fund	2,015,761	2,263,205	2,306,385	1,947,508	(358,877)	-18%
Local Sources	393,152	505,191	365,000	435,000	70,000	16%
Commonwealth	9,207	8,838	9,207	9,207	-	0%
Proceeds from Debt Issuance	-	-	-	190,000	190,000	100%
Total Landfill	2,418,120	2,777,234	2,680,592	2,581,715	(98,877)	-4%
Medical Insurance						
Insurance Contributions	7,267,880	7,344,455	8,149,202	8,805,599	656,397	8%
Total Medical Insurance	7,267,880	7,344,455	8,149,202	8,805,599	656,397	8%

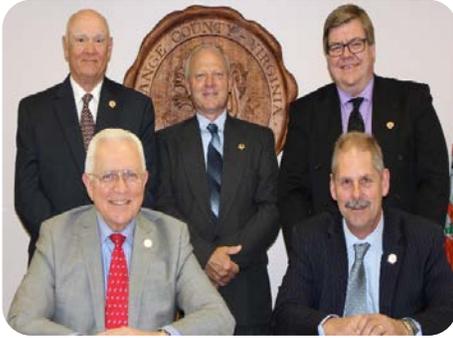
GENERAL GOVERNMENT ADMINISTRATION

EXPENDITURE PERCENTAGES BY COST CENTER



\$3,337,692

Cost Center	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget	% Change FY18 - FY19
Board of Supervisors	95,517	90,438	116,867	116,925	0.05%
County Administration	407,005	408,903	449,226	444,170	-1.14%
Legal Services	29,002	18	-	-	0.00%
County Attorney	124,017	122,787	125,276	132,543	5.48%
Human Resources	158,501	159,305	183,201	184,991	0.97%
Independent Auditor	78,812	87,341	75,000	76,250	1.64%
Commissioner of the Revenue	382,305	387,135	414,377	418,372	0.95%
General Reassessment	66,191	-	99,720	99,720	0.00%
Board of Equalization	620	-	-	-	0.00%
Treasurer	398,476	390,725	431,143	430,773	-0.09%
Finance	439,257	451,565	461,868	473,865	2.53%
Information Technology	529,389	576,846	618,417	706,600	12.48%
Dues	11,826	11,727	12,085	11,785	-2.55%
Electoral Board	73,142	80,774	79,193	75,482	-4.92%
Registrar	149,943	153,488	162,158	166,216	2.44%
Totals	2,944,003	2,921,052	3,228,531	3,337,692	3.27%



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.

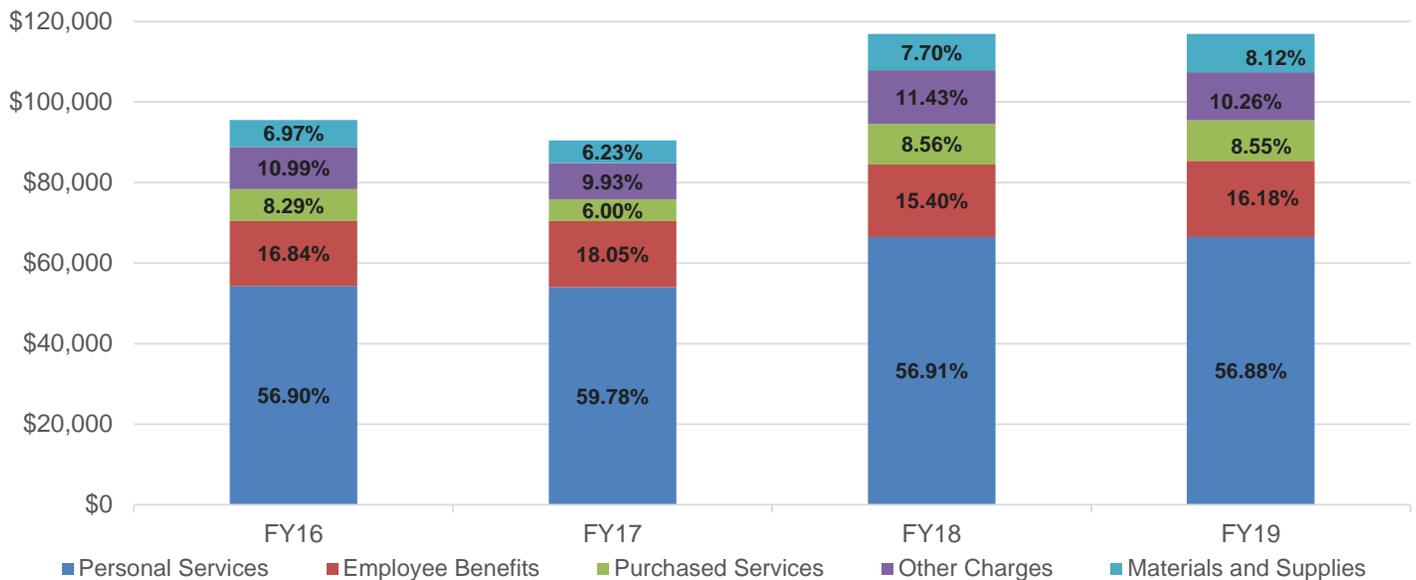
The Board of Supervisors is focused on a small and efficient government that provides core services to promote the health, safety, welfare, and quality of life for all Orange County citizens. The Board's Vision Statement establishes the following purposes and principles to achieve it's strategic goals: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

Revenues	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	95,517	90,438	116,867	116,925
Total	95,517	90,438	116,867	116,925

Expenditures

Personal Services	54,350	54,065	66,508	66,508
Employee Benefits	16,089	16,324	18,003	18,917
Purchased Services	7,921	5,428	10,000	10,000
Other Charges	10,501	8,984	13,356	12,000
Materials and Supplies	6,657	5,638	9,000	9,500
Total	95,517	90,438	116,867	116,925

EXPENDITURES BY CATEGORY AND FISCAL YEAR



Budget Highlights

- ♦ An overview of expenditures by category shows a flat budget year-over-year from Fiscal Year 2018 to Fiscal Year 2019, representing an overall increase of 0.0004%.
- ♦ Salaries of Board members remain flat, with only nominal increases budgeted for expected benefit expenditures.

Performance Measures

	FY16 Actuals	FY17 Actuals	FY18 Projection	FY19 Projection	
Average number of viewers for Board Meeting videos on YouTube	N/A	31.7	42	30	
Number of subscribers on YouTube Channel	N/A	11	38	30	
Number of citizen requests addressed with outside agencies (VDOT, etc.)	N/A	52	42	45	
Number of Public Hearings conducted	N/A	23	18	15	
Percentage of Public Hearings where public input was received	N/A	35%	44%	50%	



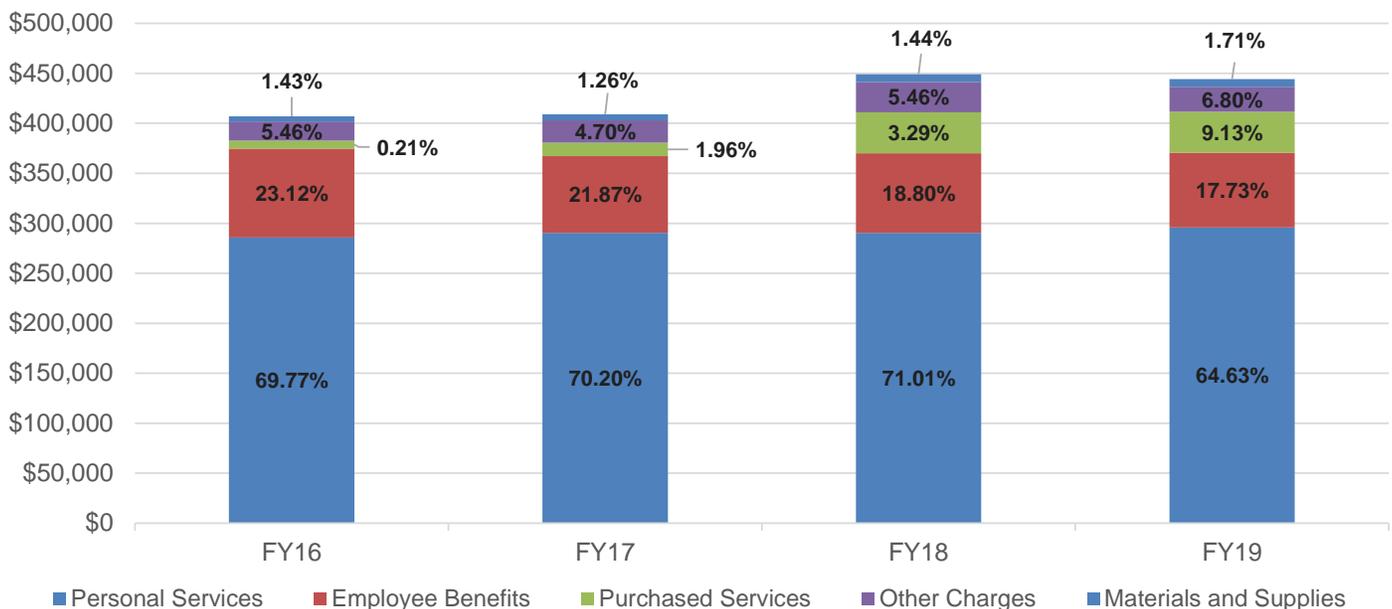
The County Administrator's Office is the highest level management office in Orange County Government. The County Administrator directs and supervises day-to-day operations of all County departments and agencies that are under the direct control of the Board of Supervisors, pursuant to local ordinances 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	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	405,651	407,613	447,806	442,730
Transfers & Reserves	1,354	1,290	1,420	1,440
Total	407,005	408,903	449,226	444,170

Expenditures

Personal Services	285,733	290,348	290,339	295,993
Employee Benefits	89,020	76,887	79,648	74,507
Purchased Services	7,987	13,439	41,000	41,000
Other Charges	19,121	22,339	30,539	24,970
Materials and Supplies	5,144	5,891	7,700	7,700
Total	407,005	408,903	449,226	444,170

EXPENDITURES BY CATEGORY AND FISCAL YEAR



Budget Highlights

♦ An overview of expenditures by category shows from Fiscal Year 2018 to Fiscal Year 2019, representing an overall decrease of approximately 0.01%.

Performance Measures

	FY16 Actuals	FY17 Actuals	FY18 Projection	FY19 Projection
Number of FOIA requests received	N/A	42	42	45
Percentage of FOIA requests processed within 5 business days without invoking extension	N/A	100%	100%	100%
Number of Press Releases and News Flashes issued	N/A	66	70	60
Average number of subscribers on Press Release and News Flash list	N/A	298	666	350
Number of Citizens inputs received	N/A	36	40	40

Staffing

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Projection
Full-Time Equivalent	4.00	4.00	4.00	4.00

STAFFING LEVELS BY TYPE AND FISCAL YEAR

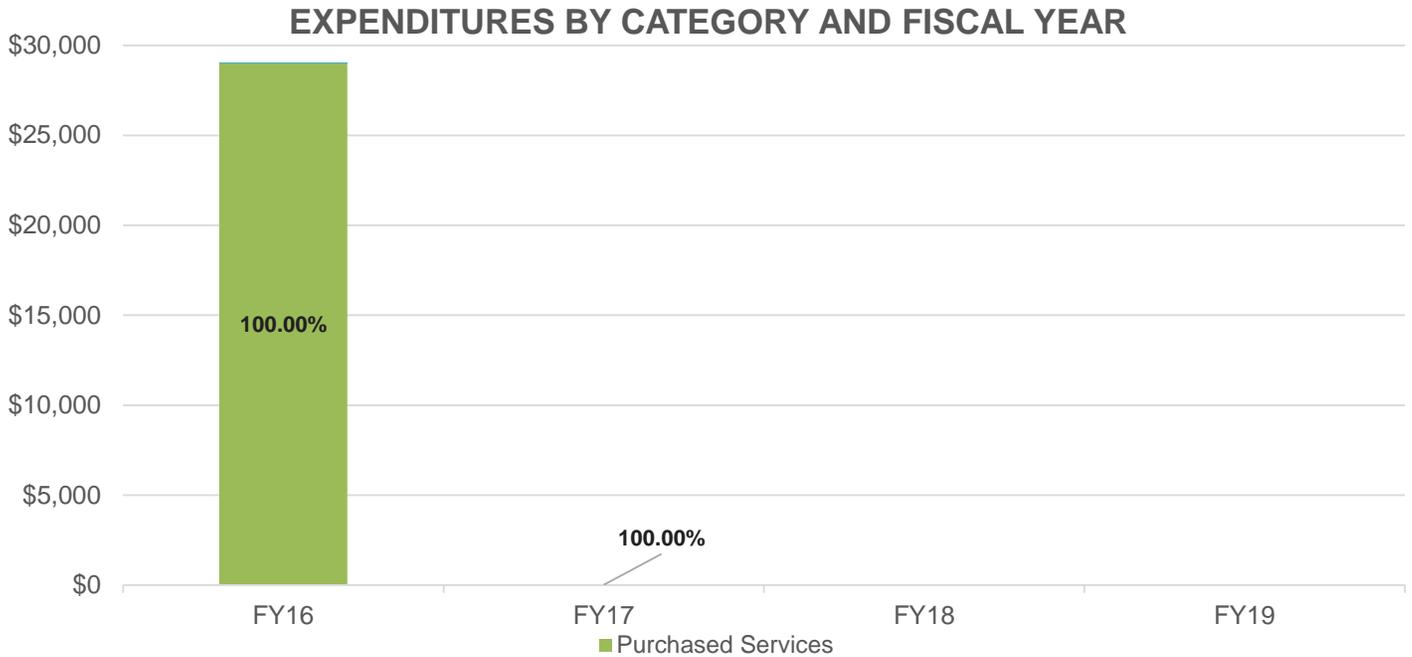


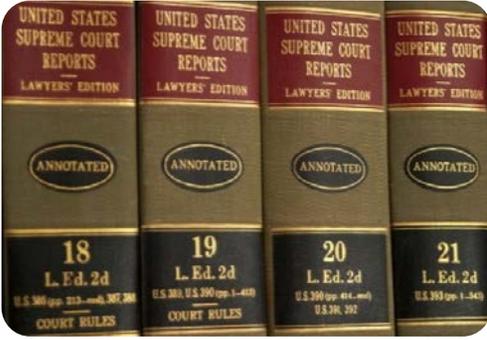


The Legal Services Department is responsible for the costs in the course of tax suit cases for property that is either redeemed or sold at public auction. The surplus from the sales of these properties goes into the Circuit Court to be held for two (2) years from the date of confirmation of the sale 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	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	332	(193,589)	-	-
Transfers & Reserves	28,670	193,607	-	-
Total	29,002	18	-	-

Expenditures	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Purchased Services	29,002	18	-	-
Total	29,002	18	-	-

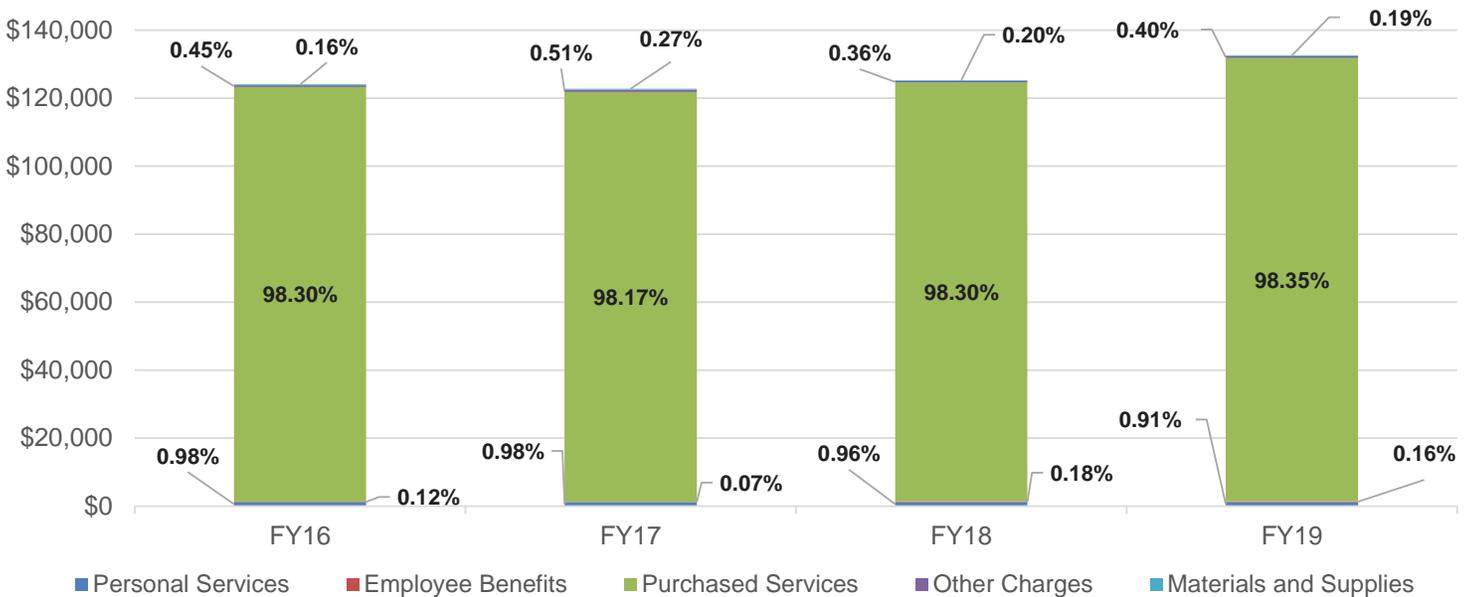




The County Attorney's Office provides legal counsel and advice in civil matters to the Board of Supervisors and other boards, agencies and officials of the County as directed by the Board. The office drafts ordinances and resolutions to implement policy decisions of the Board of Supervisors, represents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

	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Revenues				
Undesignated Revenues	124,017	122,787	125,276	132,543
Total	124,017	122,787	125,276	132,543
Expenditures				
Personal Services	1,210	1,200	1,200	1,200
Employee Benefits	144	90	220	218
Purchased Services	121,905	120,541	123,150	130,350
Other Charges	563	628	456	525
Materials and Supplies	196	328	250	250
Total	124,017	122,787	125,276	132,543

EXPENDITURES BY CATEGORY AND FISCAL YEAR

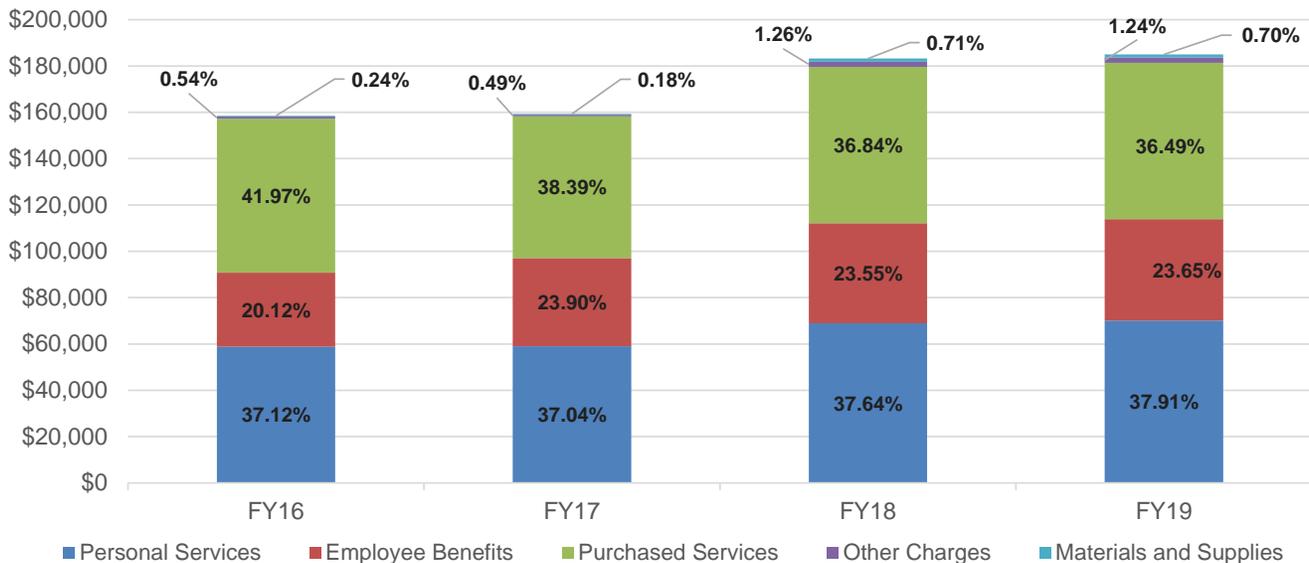




The Human Resources Department administers a comprehensive human resources program consistent with Federal, State, and local statutes, meeting the needs of the governmental employer, as well as current and potential employees. The Department is responsible for overseeing a variety of functions affecting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

	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Revenues				
Undesignated Revenues	158,501	159,305	183,201	184,991
Total	158,501	159,305	183,201	184,991
Expenditures				
Personal Services	58,840	59,007	68,960	70,139
Employee Benefits	31,898	38,071	43,140	43,752
Purchased Services	66,520	61,156	67,500	67,500
Other Charges	858	779	2,301	2,300
Materials and Supplies	385	292	1,300	1,300
Total	158,501	159,305	183,201	184,991

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 8% increase over Fiscal Year 2018. There was no change budgeted for dental insurance premiums.

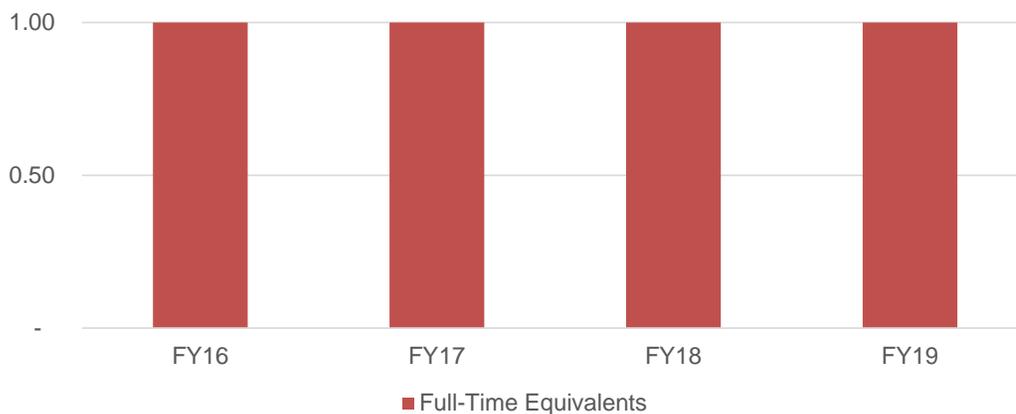
Performance Measures

	FY16 Actuals	FY17 Actuals	FY18 Projection	FY19 Projection
Average number of applications received per job vacancy.	N/A	4	7.68	5
Employee turnover rate.	N/A	1.80%	1.30%	1.00%
Number of workers compensation claims.	N/A	8	16	0
Average cost per workers compensation claim.	N/A	\$612.50	509.6	0
Number of wellness programs offered.	N/A	1	1	1
Number of wellness program participants.	N/A	29	32	40

Staffing

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Projection
Full-Time Equivalents	1.00	1.00	1.00	1.00

STAFFING LEVELS BY TYPE AND FISCAL YEAR



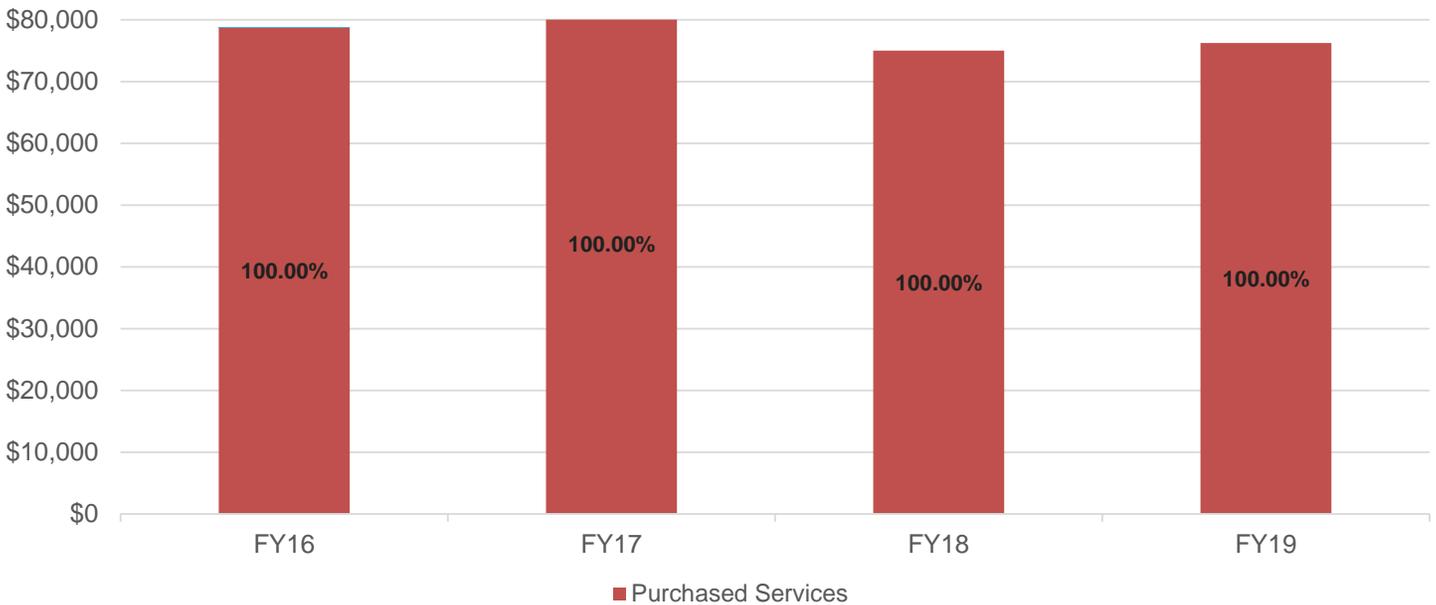


The Board of Supervisors contracts with a qualified independent certified public accountant to perform an annual financial audit in accordance with generally accepted auditing standards contained in Government Auditing Standards issued by the Comptroller General of the United States; the provision of 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	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	78,812	87,341	75,000	76,250
Total	78,812	87,341	75,000	76,250

Expenditures	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Purchased Services	78,812	87,341	75,000	76,250
Total	78,812	87,341	75,000	76,250

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.

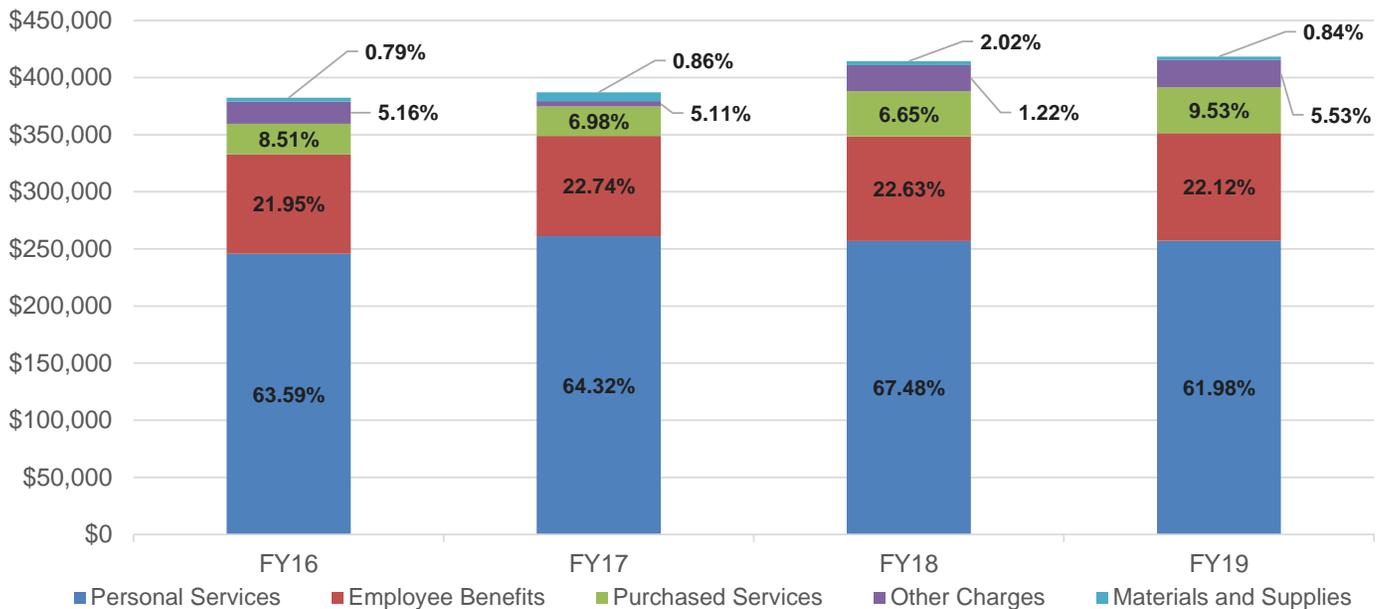
The Commissioner is also responsible for accurately assessing all personal and business property and for processing Virginia Individual Income Tax returns in Orange County.

Revenues	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	283,155	287,889	312,442	314,907
Functional Aid: State	99,150	99,246	101,935	103,465
Total	382,305	387,135	414,377	418,372

Expenditures

Personal Services	245,883	261,222	256,826	257,265
Employee Benefits	86,919	87,625	91,651	94,207
Purchased Services	26,691	25,753	39,500	40,000
Other Charges	19,538	4,709	22,900	23,900
Materials and Supplies	3,274	7,827	3,500	3,000
Total	382,305	387,135	414,377	418,372

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.
- ♦ In FY19, the office plans to implement a new real estate software.
- ♦ There are also plans for a new reassessment which will take effect January 1, 2020.

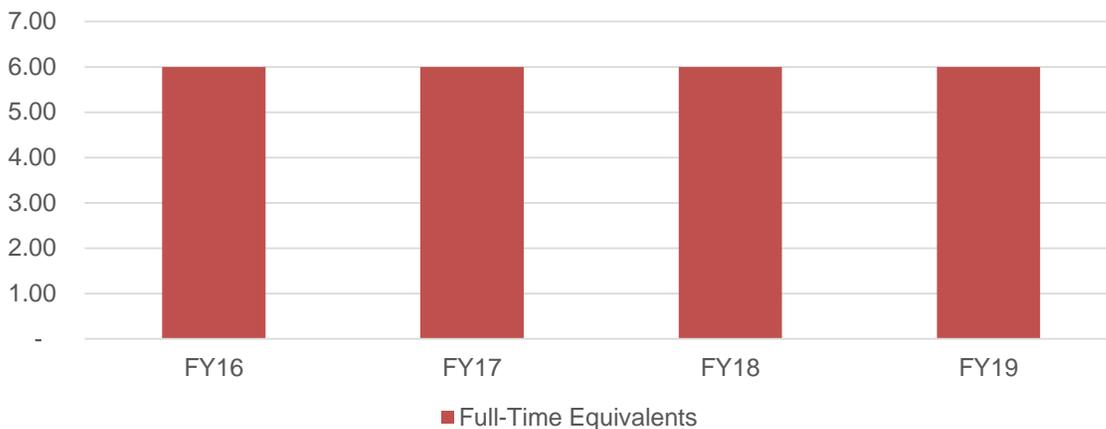
Performance Measures

	FY16 Actuals	FY17 Actuals	FY18 Projection	FY19 Projection
Number of Assessments	N/A	47,929	48,030	50,000
Tax Assessment Adjustments	N/A	3,387	1,300	1,300
Vehicle License Fees Assessed	N/A	21,942	22,106	22,500
Tangible Personal Property Appeals	N/A	5	0	0
State Income Tax Returns Processed	N/A	372	500	600
Taxpayer Assistance	N/A	6,500	5,000	7,000

Staffing

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Projection
Full-Time Equivalents	6.00	6.00	6.00	6.00

STAFFING LEVELS BY TYPE AND FISCAL YEAR

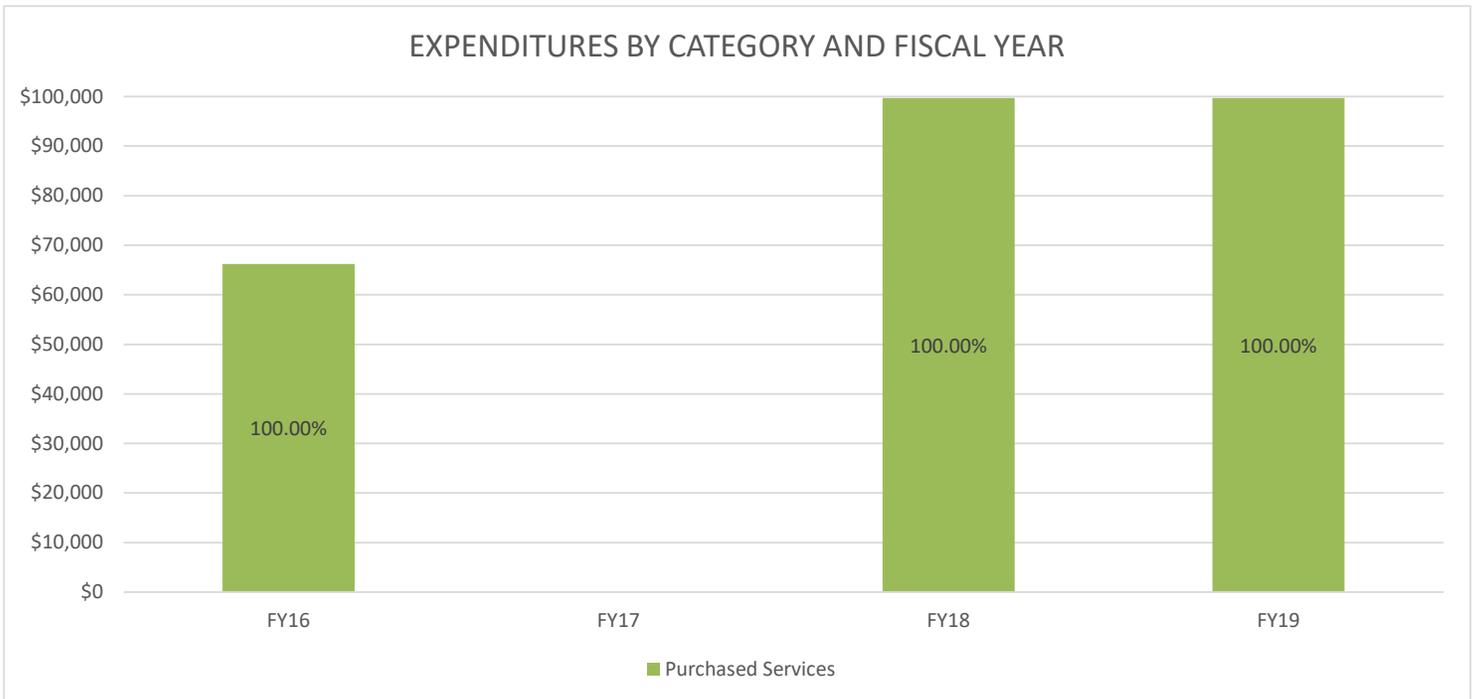




Periodic general reassessment of real property is required by Code of Virginia § 58.1-3252:§ 58.1-3252: *In counties, there shall be a general reassessment of real estate every four years. Any county that has a population of 50,000 or less may elect by majority vote of its Board of Supervisors to conduct 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	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	66,191	-	99,720	99,720
Total	66,191	-	99,720	99,720

Expenditures	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Purchased Services	66,191	-	99,720	99,720
Total	66,191	-	99,720	99,720



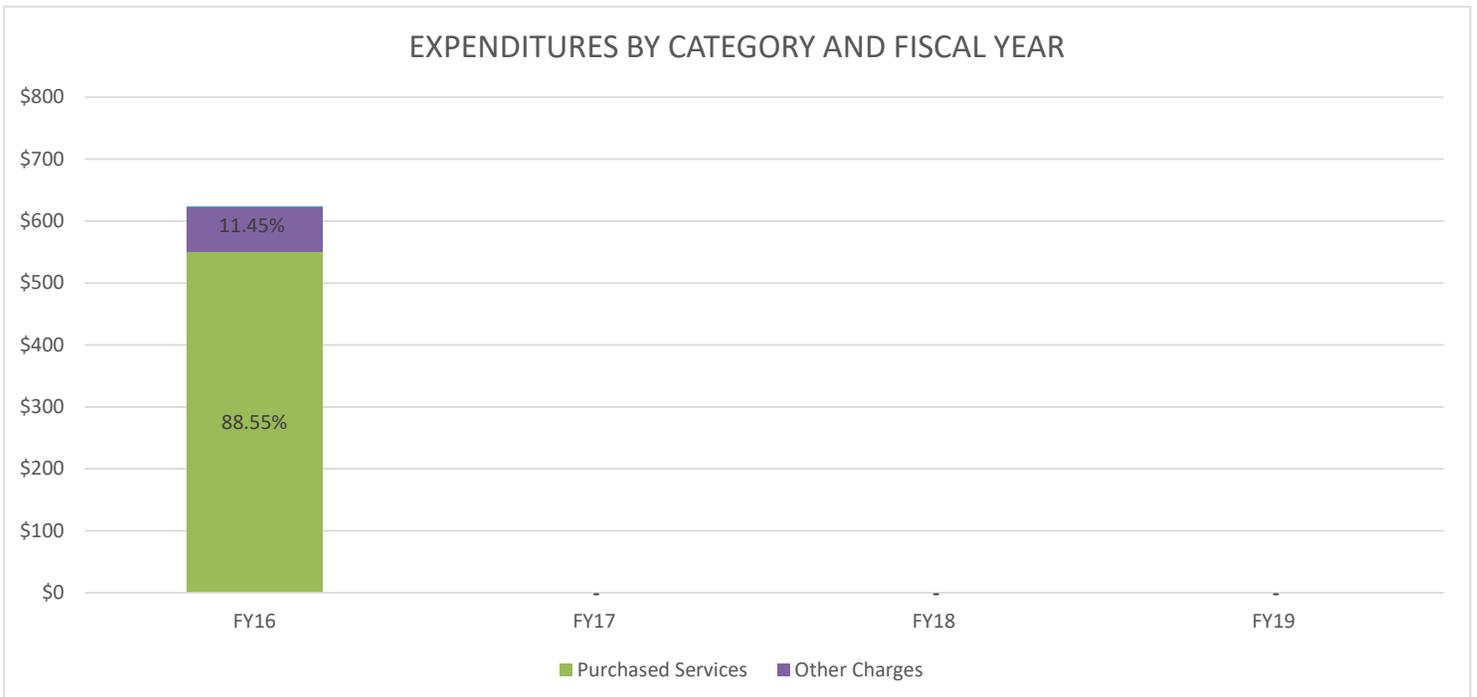


As set forth in § 58.1-3370 et seq. VA Code Ann, the Orange County Board of Supervisors shall, for the year following any year a general reassessment is conducted, create and appoint a Board of Equalization for the equalization of real estate assessments. The committee shall be composed of not less than 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.

Revenues	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	620	-	-	-
Total	620	-	-	-

Expenditures	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Purchased Services	549	-	-	-
Other Charges	71	-	-	-
Total	620	-	-	-





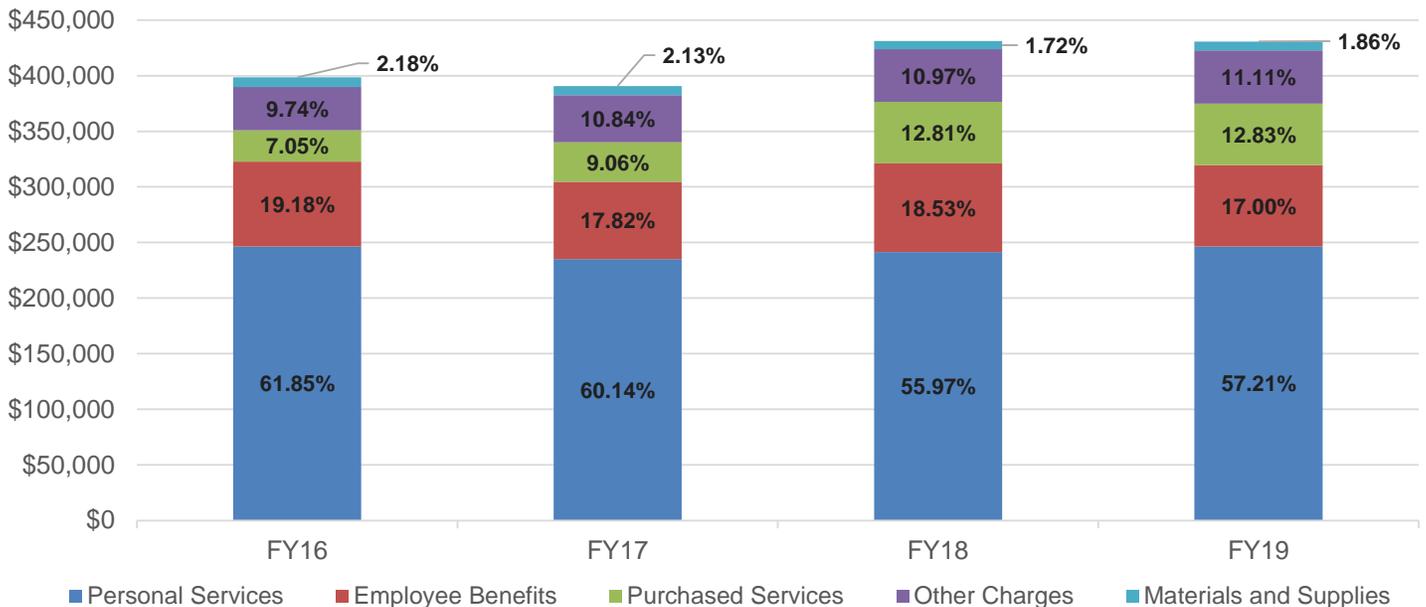
The Office of the Treasurer is a Constitutional Office of the Commonwealth of Virginia and the County of Orange. The Treasurer is locally elected every four years. The Treasurer's Office is responsible for the billing and collection of all personal and real property taxes. This office is responsible 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	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	222,922	193,822	207,821	205,983
Permits, Fees & Charges	76,192	105,832	125,460	125,460
Functional Aid: State	99,362	91,070	97,862	99,330
Total	398,476	390,725	431,143	430,773

Expenditures

Personal Services	246,444	234,996	241,325	246,431
Employee Benefits	76,432	69,626	79,888	73,237
Purchased Services	28,091	35,398	55,250	55,250
Other Charges	38,811	42,366	47,280	47,855
Materials and Supplies	8,698	8,339	7,400	8,000
Total	398,476	390,725	431,143	430,773

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.

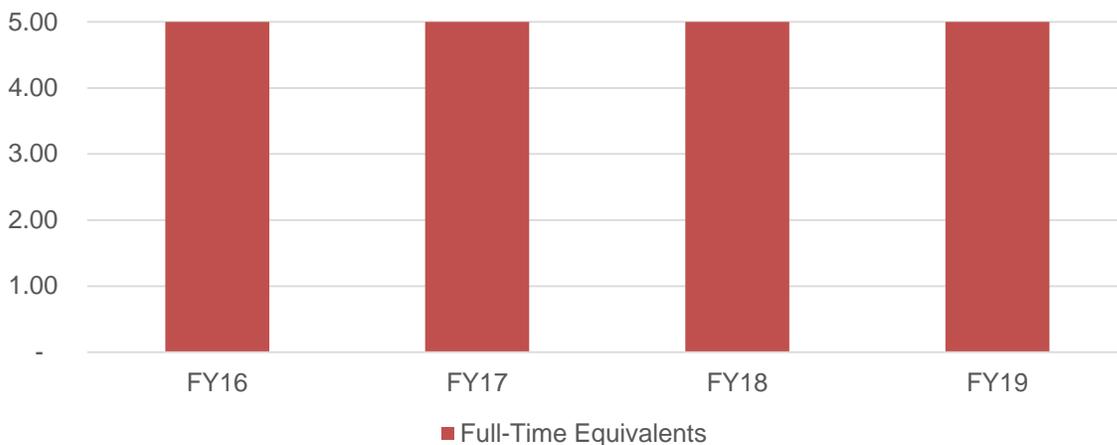
Performance Measures

	FY16 Actuals	FY17 Actuals	FY18 Projection	FY19 Projection
Collection Percentage - Real Estate	N/A	97.02%	100.00%	100.00%
Collection Percentage- Personal Property	N/A	78.05%	100.00%	100.00%
Number of bills mailed-original bills, supplements, revised and delinquent notices	N/A	48,403	94,522	65,000
Number of collections actions- i.e.: DMV Stops, Tax Liens, Debt Setoff claims	N/A	3,987	5,488	10,000

Staffing

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Projection
Full-Time Equivalentents	5.00	5.00	5.00	5.00

STAFFING LEVELS BY TYPE AND FISCAL YEAR



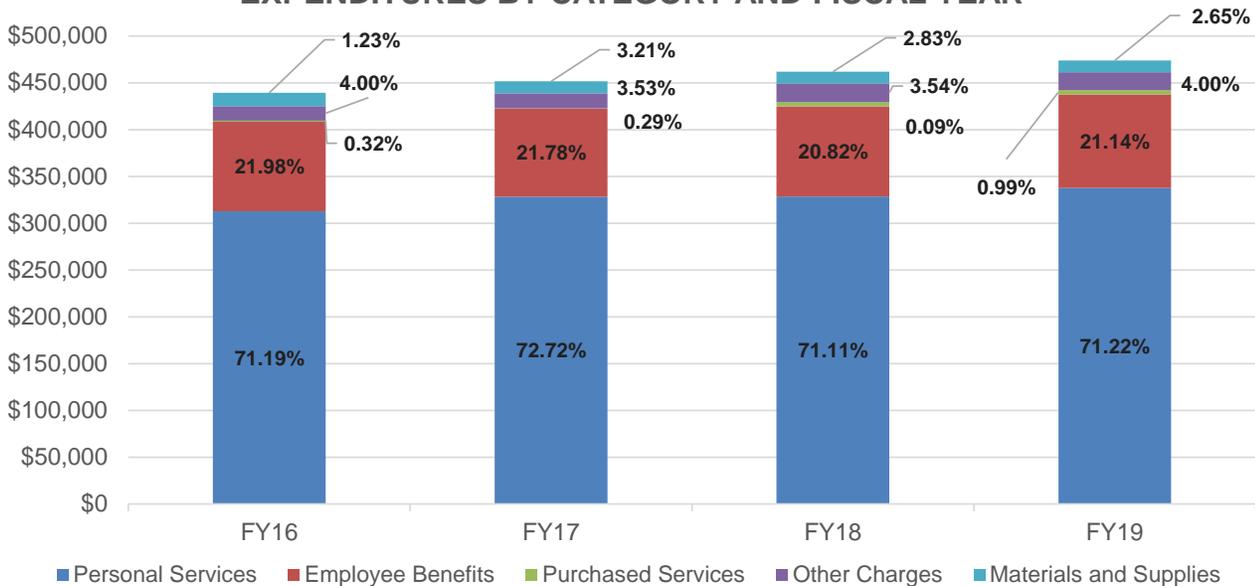


The Finance Department is responsible for financial compliance and reporting, including coordination of the annual audit for the County. Specifically, this includes processing payroll, procurement, accounts payable, debt management, quarterly financial reports to the Board of Supervisors, grant accounting, 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	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	439,257	451,565	461,868	473,865
Total	439,257	451,565	461,868	473,865

Expenditures	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Personal Services	312,720	328,372	328,435	337,475
Employee Benefits	95,672	94,019	96,429	100,167
Purchased Services	1,276	396	4,700	4,700
Other Charges	15,510	16,005	19,754	18,973
Materials and Supplies	14,079	12,773	12,550	12,550
Total	439,257	451,565	461,868	473,865

EXPENDITURES BY CATEGORY AND FISCAL YEAR



Budget Highlights

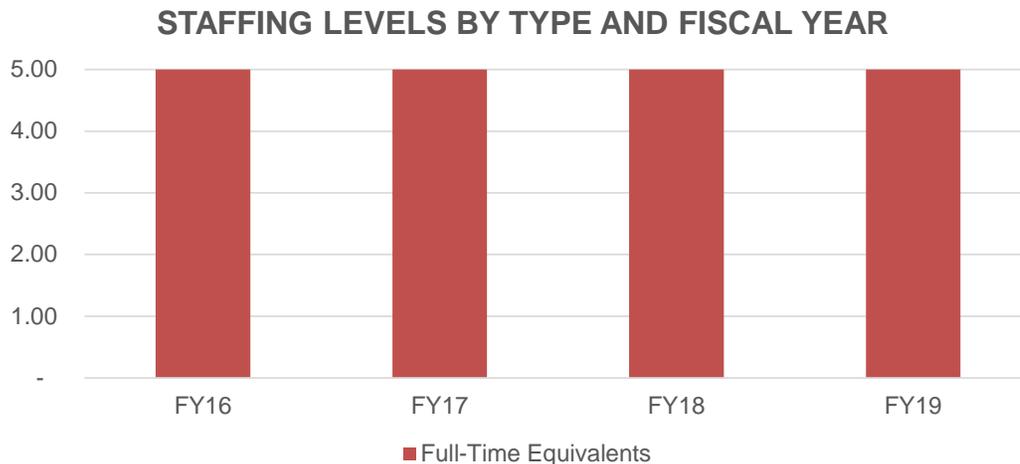
- ♦ The FY18 Adopted Budget improved efficiency by use of the Munis system for Departmental Budget entry.
- ♦ The format of the Budget document for FY18 has been updated and expanded to improve its ability to serve as a policy document, an operational guide, and as a communication medium.

Performance Measures

	FY16 Actuals	FY17 Actuals	FY18 Projection	FY19 Projection
Payroll Paper Checks	N/A	527	554	550
Payroll Direct Deposits	N/A	7,983	15,966	16,000
Accounts Payable Paper Checks	N/A	3,647	6,308	6,300
Accounts Payable Electronic Payments	N/A	157	304	300
Purchase Orders Issued	N/A	204	574	300
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

Staffing

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Projection
Full-Time Equivalents	5.00	5.00	5.00	5.00





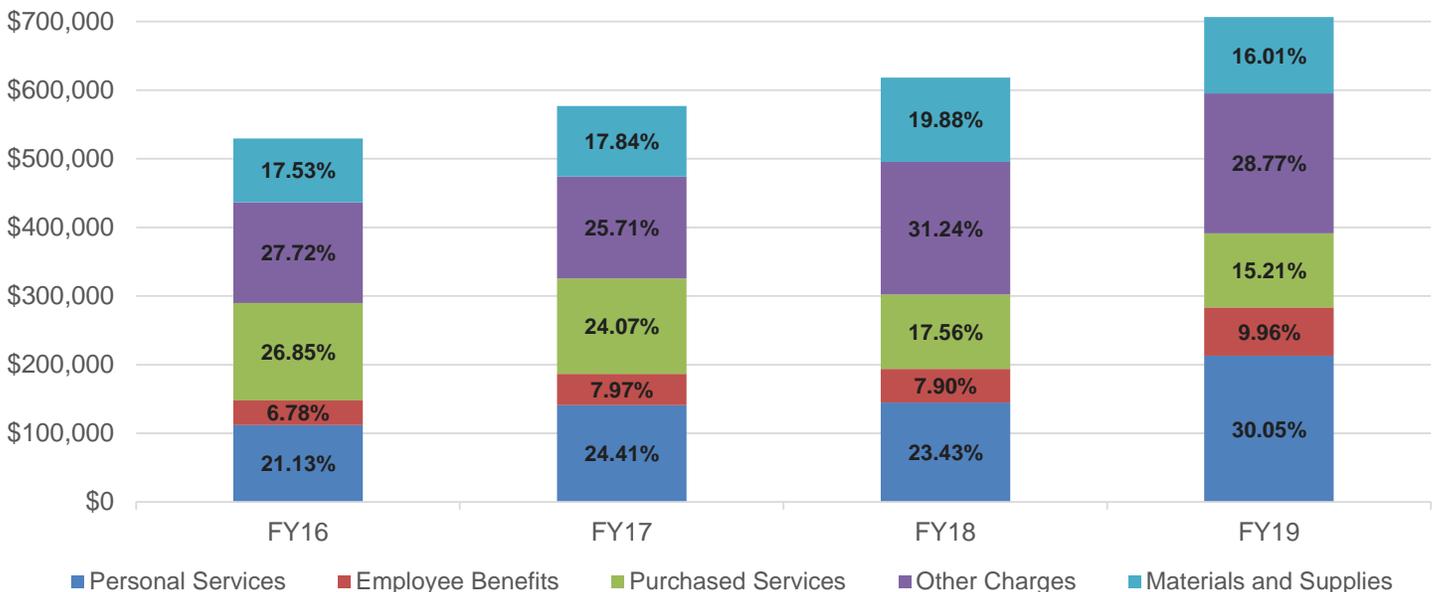
The Information Technology Department develops, maintains, operates and supports technological solutions to meet the needs of the County's operations. IT ensures technology is intelligently applied, cost-effective, secure, reliable and well supported. Technology initiatives are aligned with the goals 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	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	529,389	576,846	618,417	706,600
Total	529,389	576,846	618,417	706,600

Expenditures

Personal Services	111,838	140,816	144,918	212,941
Employee Benefits	35,875	45,990	48,827	70,579
Purchased Services	142,129	138,853	108,586	107,775
Other Charges	146,757	148,288	193,171	203,857
Materials and Supplies	92,790	102,899	122,915	111,448
Total	529,389	576,846	618,417	706,600

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

	FY16 Actuals	FY17 Actuals	FY18 Projection	FY19 Projection
Number of devices supported to include servers, PC's and mobile devices	330	364	373	375
Total number of helpdesk requests	765	532	506	475
Average time to ticket completion (minutes)	N/A	18	17	15
Main County Website hits	N/A	219,972	150,822	230,000
IT staff development	N/A	3	3	3
County staff training	N/A	4	2	3

* FY18 Actuals are for July 1, 2017 - December 31, 2017.

Staffing

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Projection
Full-Time Equivalents	2.00	3.00	3.00	4.00

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	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	11,826	11,727	12,085	11,785
Total	11,826	11,727	12,085	11,785

Expenditures	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Other Charges	11,826	11,727	12,085	11,785
Total	11,826	11,727	12,085	11,785

EXPENDITURES BY CATEGORY AND FISCAL YEAR





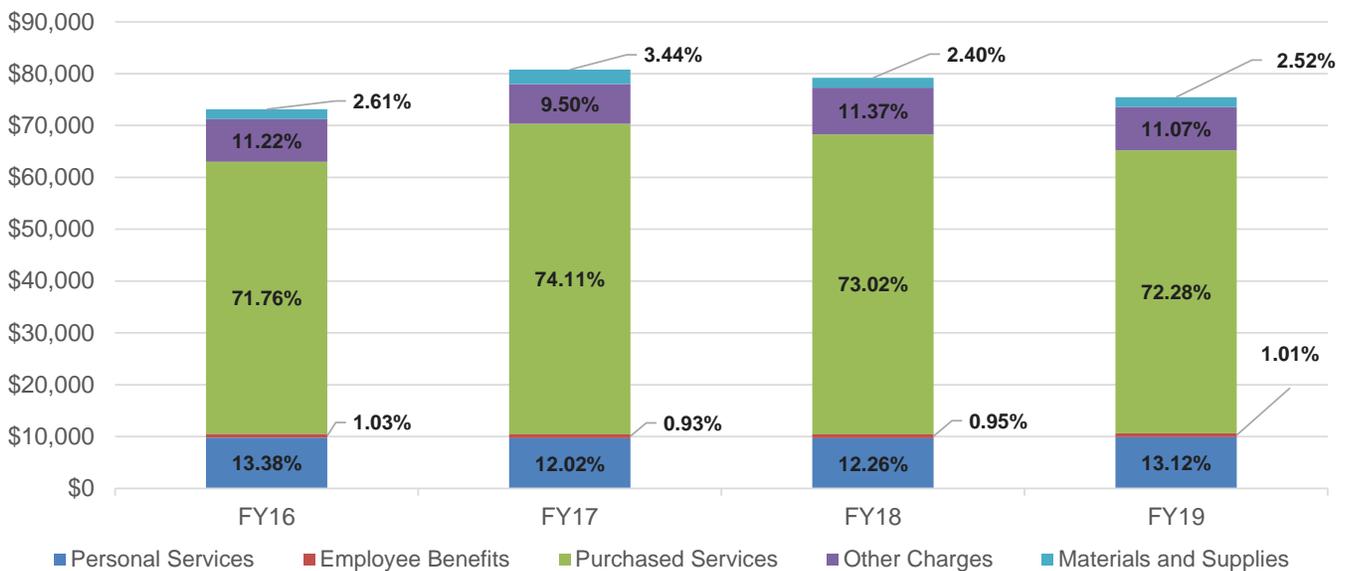
The Electoral Board is a three-member board appointed by the Circuit Court to administer the election laws and other regulations promulgated by the State Board of Elections. The Electoral Board appoints the General Registrar and more than 100 Election Officials and accepts Candidate Finance Reports from 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	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	64,001	75,447	71,345	67,516
Functional Aid: State	9,141	5,327	7,848	7,966
Total	73,142	80,774	79,193	75,482

Expenditures

Personal Services	9,785	9,706	9,706	9,902
Employee Benefits	753	752	752	765
Purchased Services	52,486	59,864	57,830	54,560
Other Charges	8,208	7,677	9,005	8,355
Materials and Supplies	1,910	2,775	1,900	1,900
Total	73,142	80,774	79,193	75,482

EXPENDITURES BY CATEGORY AND FISCAL YEAR





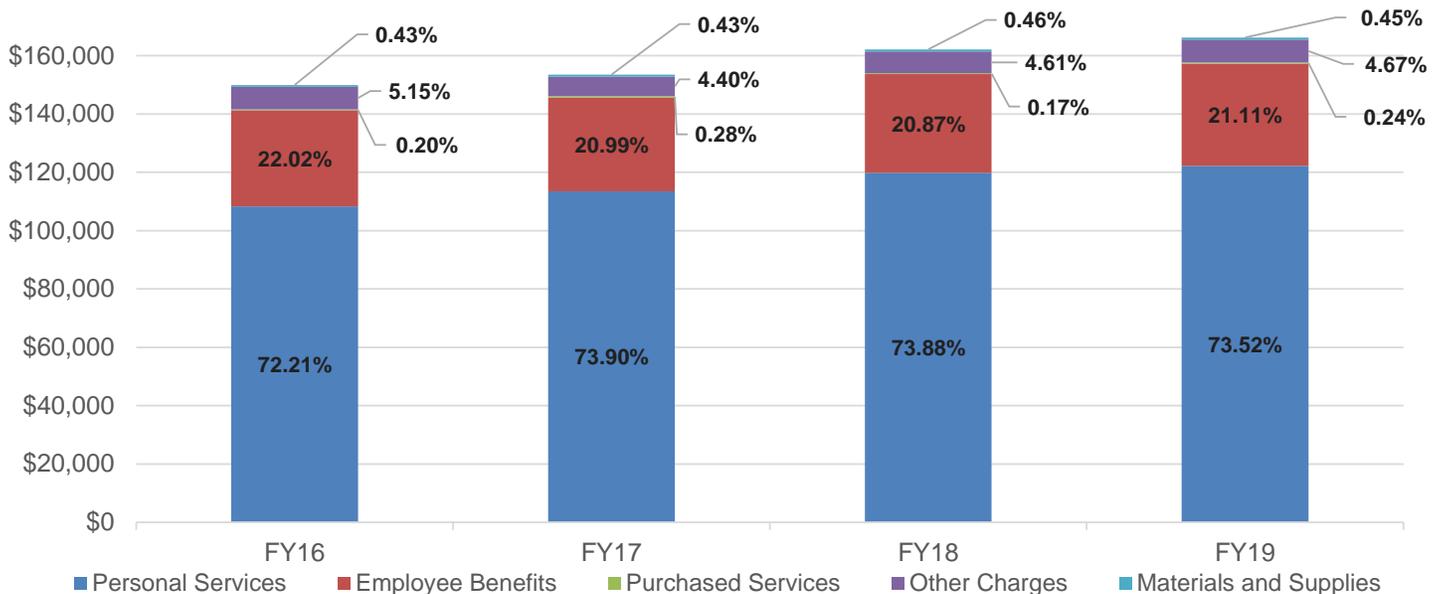
The Office of Voter Registration & Elections is responsible for processing voter registration applications and maintaining the list of eligible voters for the County of Orange. In addition, the Electoral Board delegates to the General Registrar and staff the duties of Campaign Finance Reporting and enforcement, training of Election Officers, Absentee voting, Custodian of Election Equipment and duties related to election management. There are approximately 24,000 registered voters in the County of Orange

Revenues	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	101,953	116,829	120,955	124,395
Functional Aid: State	47,990	36,659	41,203	41,821
Functional Aid: Federal	-	-	-	-
Total	149,943	153,488	162,158	166,216

Expenditures

Personal Services	108,270	113,432	119,810	122,208
Employee Benefits	33,014	32,222	33,843	35,089
Purchased Services	303	431	280	400
Other Charges	7,718	6,747	7,475	7,769
Materials and Supplies	638	656	750	750
Total	149,943	153,488	162,158	166,216

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.

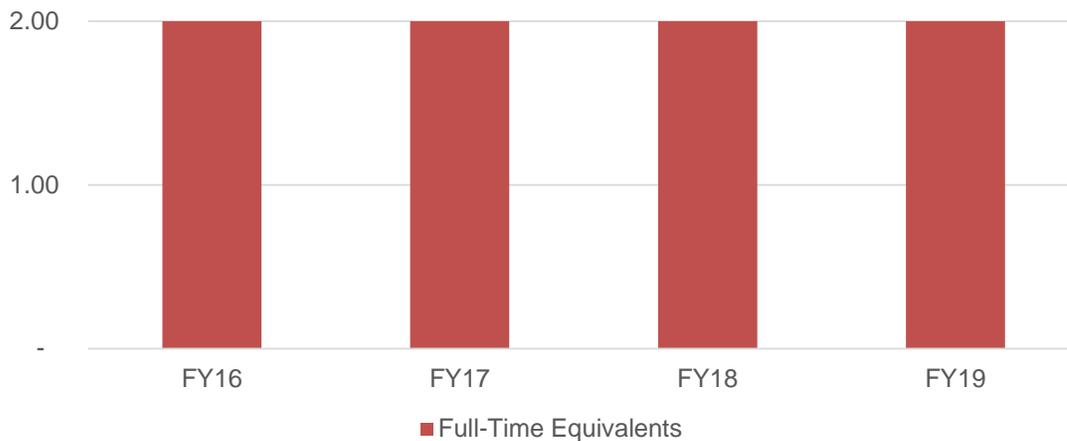
Performance Measures

	FY16 Actuals	FY17 Actuals	FY18 Projection	FY19 Projection
Number of Registered Voters	N/A	23,685	24,301	24,900
Number of Elections	N/A	2	2	2
Voter Turnout	N/A	71.50%	44.70%	45.00%

Staffing

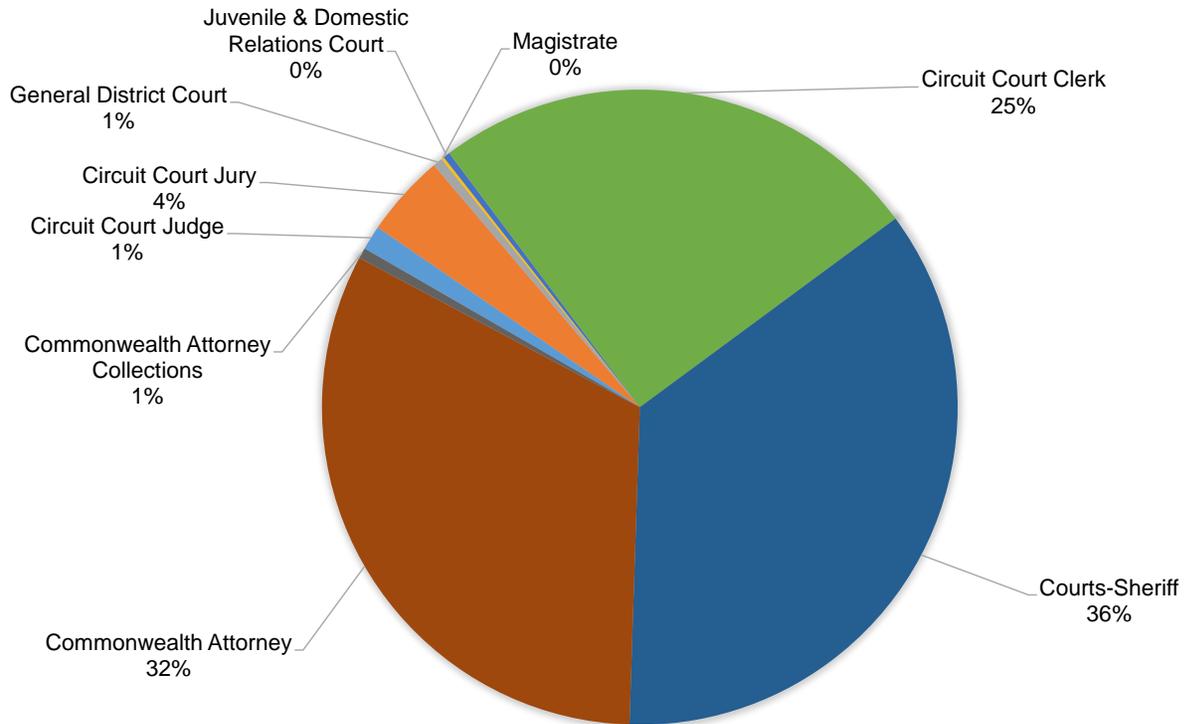
	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Projection
Full-Time Equivalents	2.00	2.00	2.00	2.00

STAFFING LEVELS BY TYPE AND FISCAL YEAR



JUDICIAL ADMINISTRATION

EXPENDITURE PERCENTAGES BY COST CENTER



\$1,828,447

Cost Center	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget	% Change FY18 - FY19
Circuit Court Judge	19,566	20,308	22,826	22,826	0.00%
Circuit Court Jury	62,842	64,486	76,291	76,858	0.74%
General District Court	9,515	5,764	9,135	9,135	0.00%
Magistrate	898	3,016	2,450	2,450	0.00%
Juvenile & Domestic Relations Court	-	-	3,750	6,300	40.48%
Circuit Court Clerk	461,790	453,173	447,079	459,222	2.64%
Courts-Sheriff	652,125	618,934	614,676	651,670	5.68%
Commonwealth Attorney	523,625	516,071	535,132	590,117	9.32%
Commonwealth Attorney Collections	4,335	8,681	9,708	9,869	1.63%
Totals	1,734,695	1,690,433	1,721,047	1,828,447	5.87%

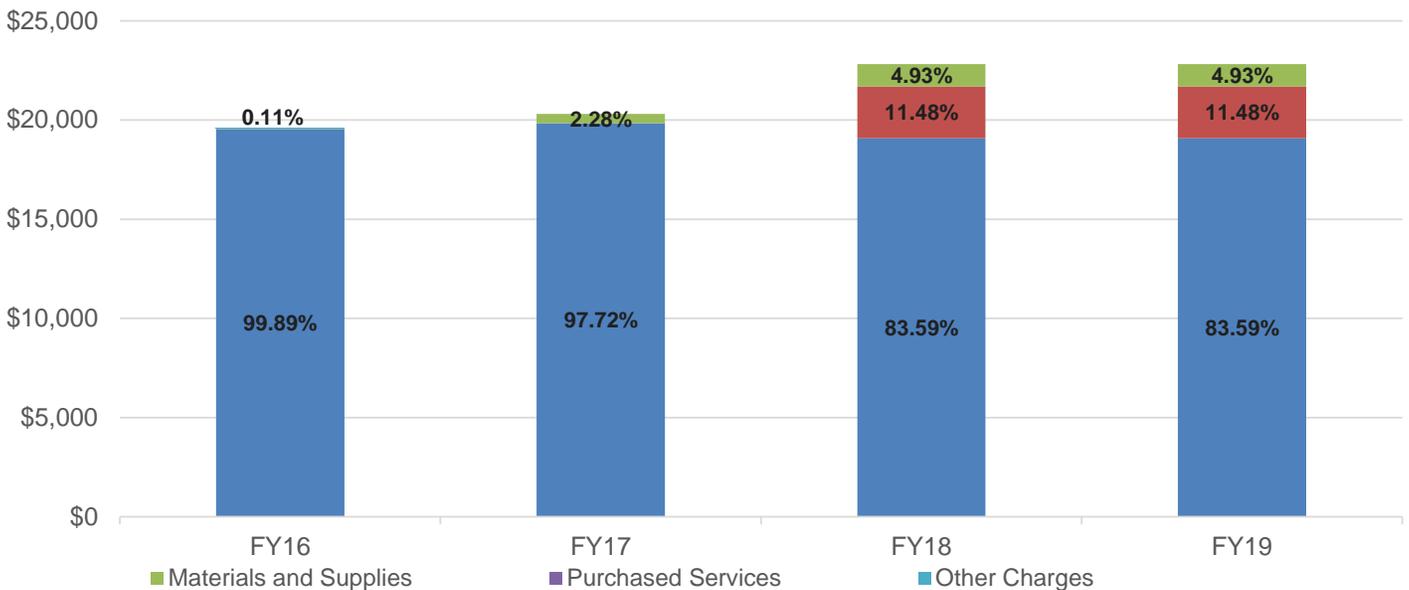


The Circuit Court Judge Department provides administrative assistance to the Circuit Court Judge. The salary is shared with Greene County and Madison County. In addition, the Circuit Court Judge provides limited coverage to the nine (9) other jurisdictions within the sixteenth (16th) Circuit. The Circuit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

Revenues	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	19,566	20,308	22,826	22,826
Total	19,566	20,308	22,826	22,826

Expenditures	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Purchased Services	19,545	19,844	19,080	19,080
Other Charges	-	-	2,621	2,621
Materials and Supplies	21	464	1,125	1,125
Total	19,566	20,308	22,826	22,826

EXPENDITURES BY CATEGORY AND FISCAL YEAR



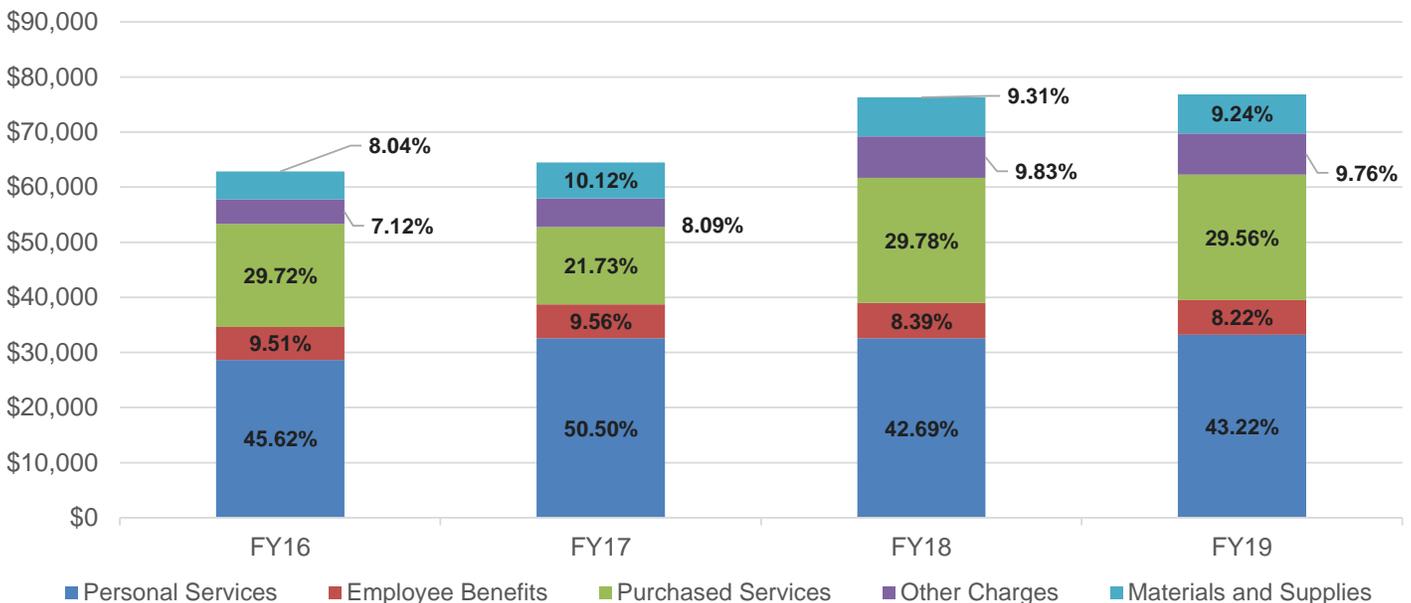


The Circuit Court Jury Department is responsible for maintaining all records in relation to jurors in court cases. The Circuit Court is the court of record and is the only State Court that civil and criminal cases can be tried with a jury. The jury period is a two month term with a new group of jurors 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	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	62,842	64,486	76,291	76,858
Total	62,842	64,486	76,291	76,858

Expenditures	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Personal Services	28,666	32,568	32,569	33,221
Employee Benefits	5,974	6,167	6,402	6,317
Purchased Services	18,677	14,010	22,720	22,720
Other Charges	4,474	5,215	7,500	7,500
Materials and Supplies	5,050	6,526	7,100	7,100
Total	62,842	64,486	76,291	76,858

EXPENDITURES BY CATEGORY AND FISCAL YEAR



Budget Highlights

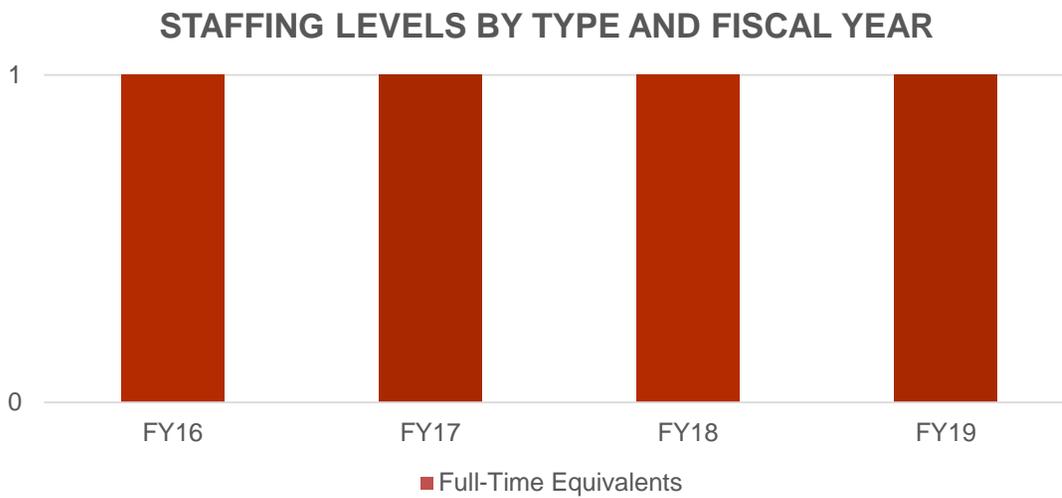
- ◆ Each juror receives \$30.00/a day for serving on the Jury

Performance Measures



Staffing

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Projection
Full-Time Equivalents	1.00	1.00	1.00	1.00



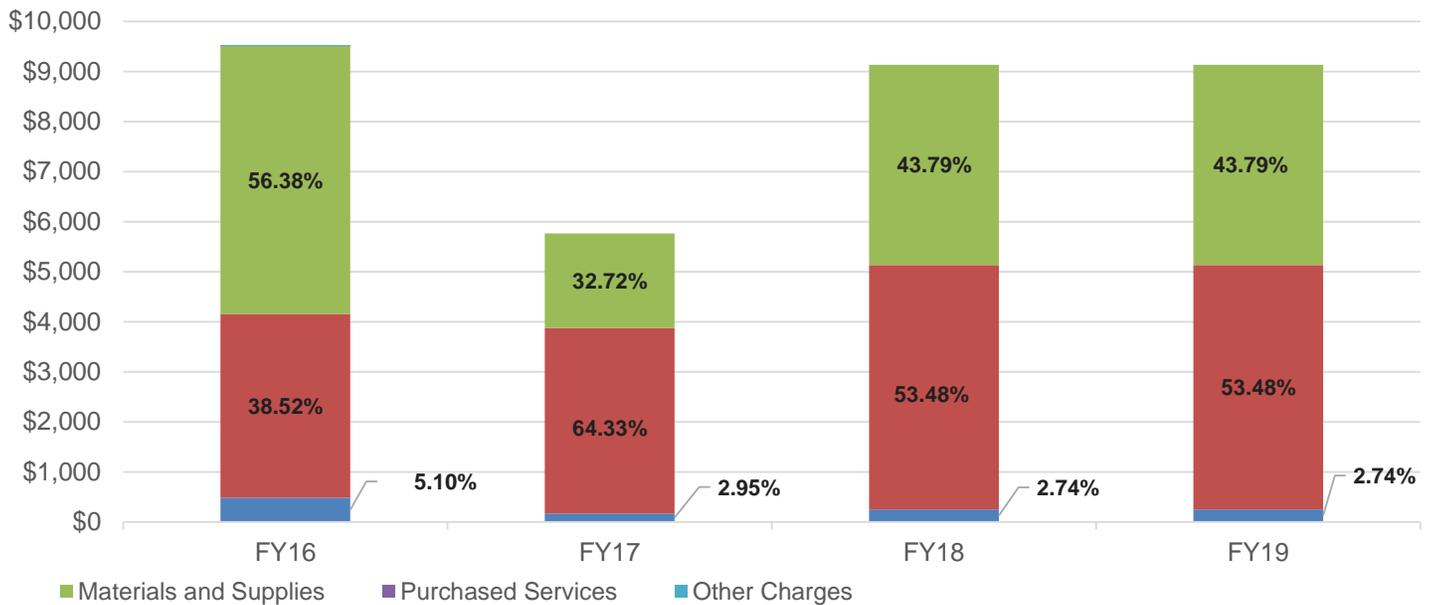


The Orange County General District Court has jurisdiction over adult traffic infractions, adult criminal cases and civil matters that are less than \$25,000. All appealed cases go to the Orange County Circuit Court. The Orange County General District Court has one full-time presiding judge, a clerk of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

Revenues	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	9,515	5,764	9,135	9,135
Total	9,515	5,764	9,135	9,135

Expenditures	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Purchased Services	485	170	250	250
Other Charges	3,665	3,708	4,885	4,885
Materials and Supplies	5,365	1,886	4,000	4,000
Total	9,515	5,764	9,135	9,135

EXPENDITURES BY CATEGORY AND FISCAL YEAR





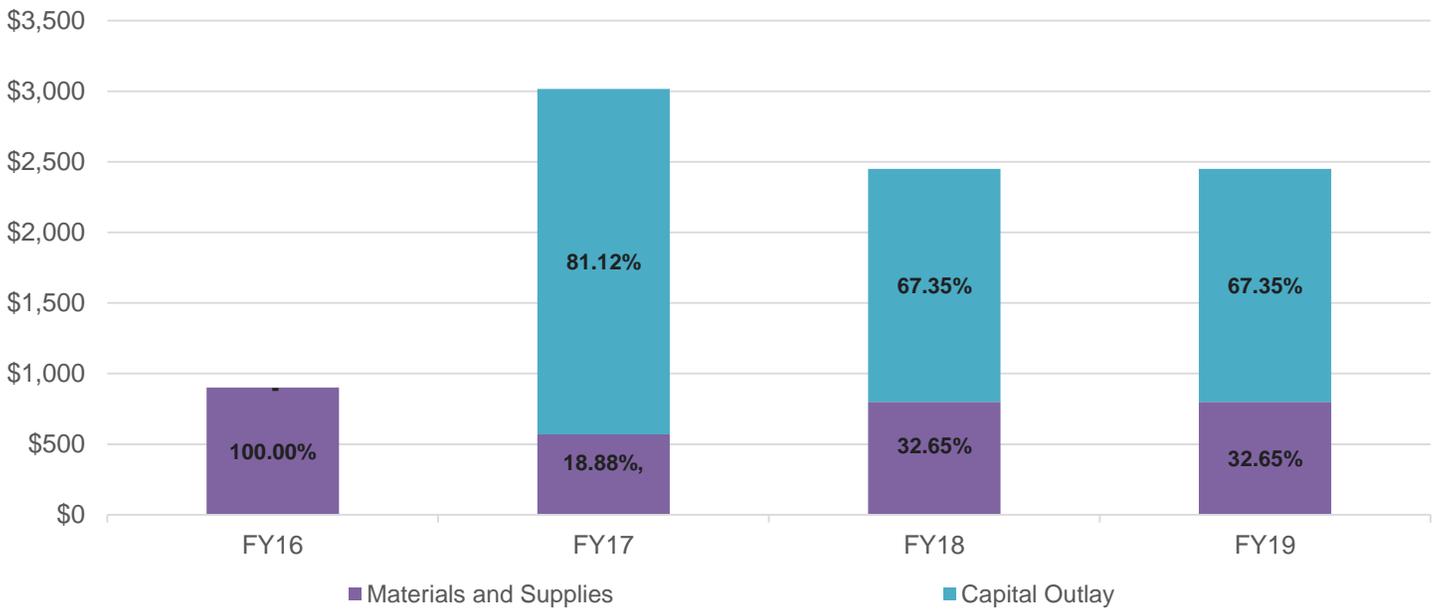
The Office of the Magistrate is an integral part of the judicial system of the Commonwealth of Virginia. The magistrates are judicial officers. The principal function of the magistrate's office is to provide a suitable forum in which magistrates provide an independent, unbiased review of complaints brought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

Revenues	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	898	3,016	2,450	2,450
Total	898	3,016	2,450	2,450

Expenditures	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Materials and Supplies	898	569	800	800
Capital Outlay	-	2,446	1,650	1,650
Total	898	3,016	2,450	2,450

EXPENDITURES BY CATEGORY AND FISCAL YEAR



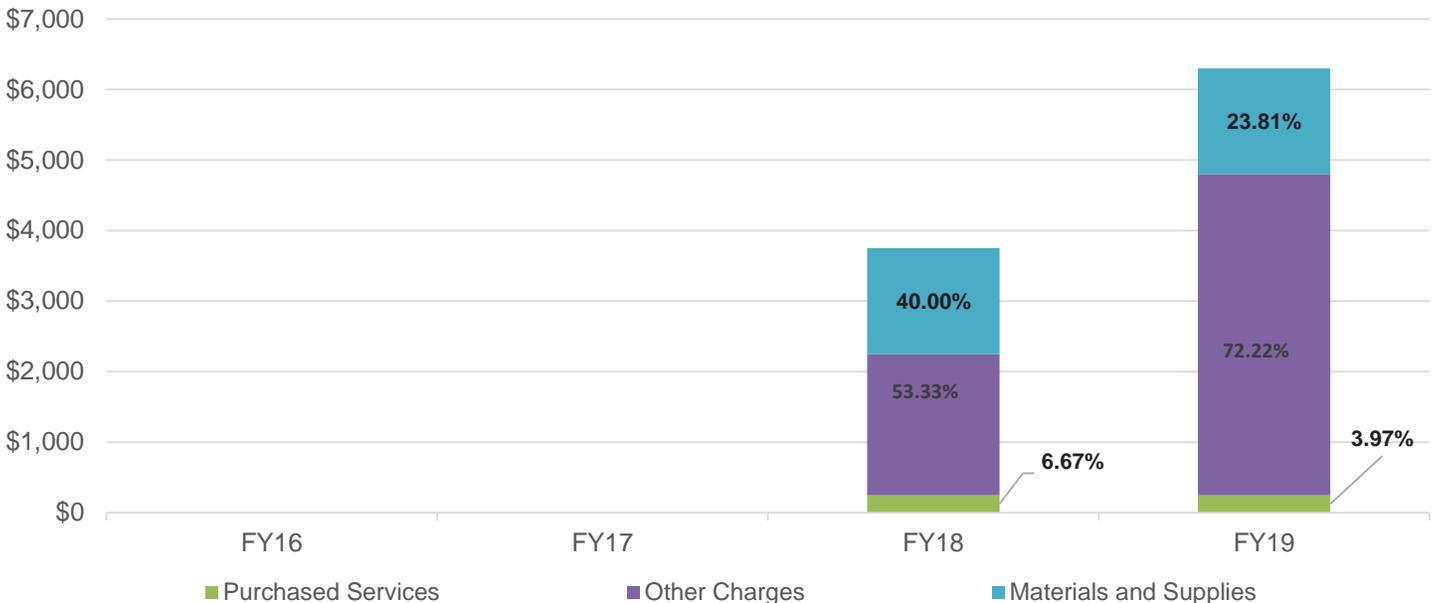


There is a juvenile and domestic relations district court in each Virginia city and county. In Virginia, a juvenile is any person under 18 years of age. The juvenile and domestic relations district court hears all matters involving juveniles such as criminal or traffic matters. Juvenile delinquency cases 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	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	-	-	3,750	6,300
Total	-	-	3,750	6,300
Expenditures				
Purchased Services	-	-	250	250
Other Charges	-	-	2,000	4,550
Materials and Supplies	-	-	1,500	1,500
Total	-	-	3,750	6,300

EXPENDITURES BY CATEGORY AND FISCAL YEAR





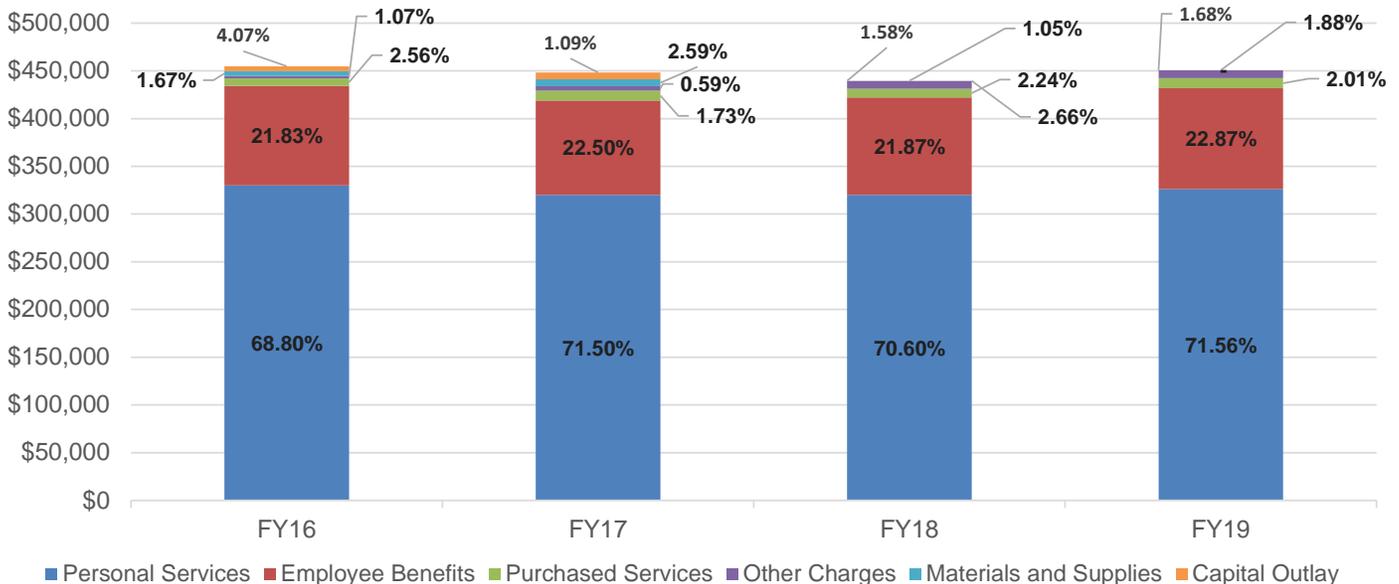
The Clerk of the Circuit Court of Orange County is a Constitutional Officer elected by the citizens of Orange County for an eight-year term. The primary functions of the office are to provide administrative and support staff for all aspects of the Circuit Court, to act as a Probate Judge, and to serve 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	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	184,985	177,362	170,194	181,836
Functional Aid: State	276,805	275,811	276,885	277,386
Total	461,790	453,173	447,079	459,222

Expenditures

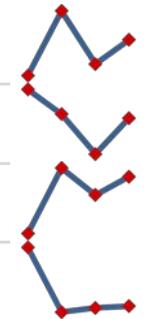
Personal Services	330,160	319,923	319,931	326,330
Employee Benefits	103,922	99,118	102,248	105,492
Purchased Services	7,970	10,155	9,000	10,500
Other Charges	2,736	4,776	8,400	8,400
Materials and Supplies	11,973	12,052	7,500	8,500
Capital Outlay	5,030	7,150	-	-
Total	461,790	453,173	447,079	459,222

EXPENDITURES BY CATEGORY AND FISCAL YEAR



Performance Measures

	CY16 Actuals	CY17 Actuals	CY18 Actuals*	CY19 Projection
Deeds Recorded	5,776	6,181	5,849	6,000
Criminal Cases	806	585	229	550
Civil Cases	282	418	362	400
Concealed Handgun Permits	943	758	770	775

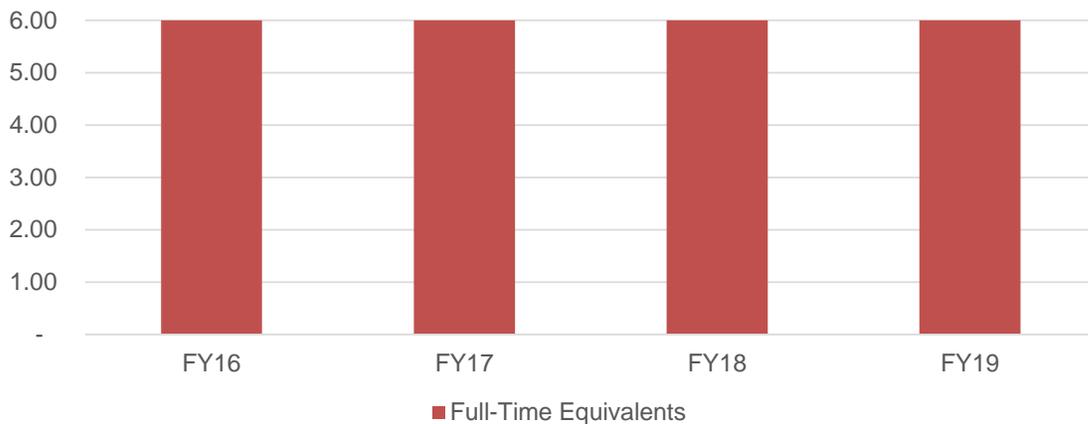


* CY18 Actuals are for January - July 2018.

Staffing

	FY16 Actuals	FY17 Actuals	FY18 Projection	FY19 Projection
Full-Time Equivalents	6.00	6.00	6.00	6.00

STAFFING LEVELS BY TYPE AND FISCAL YEAR



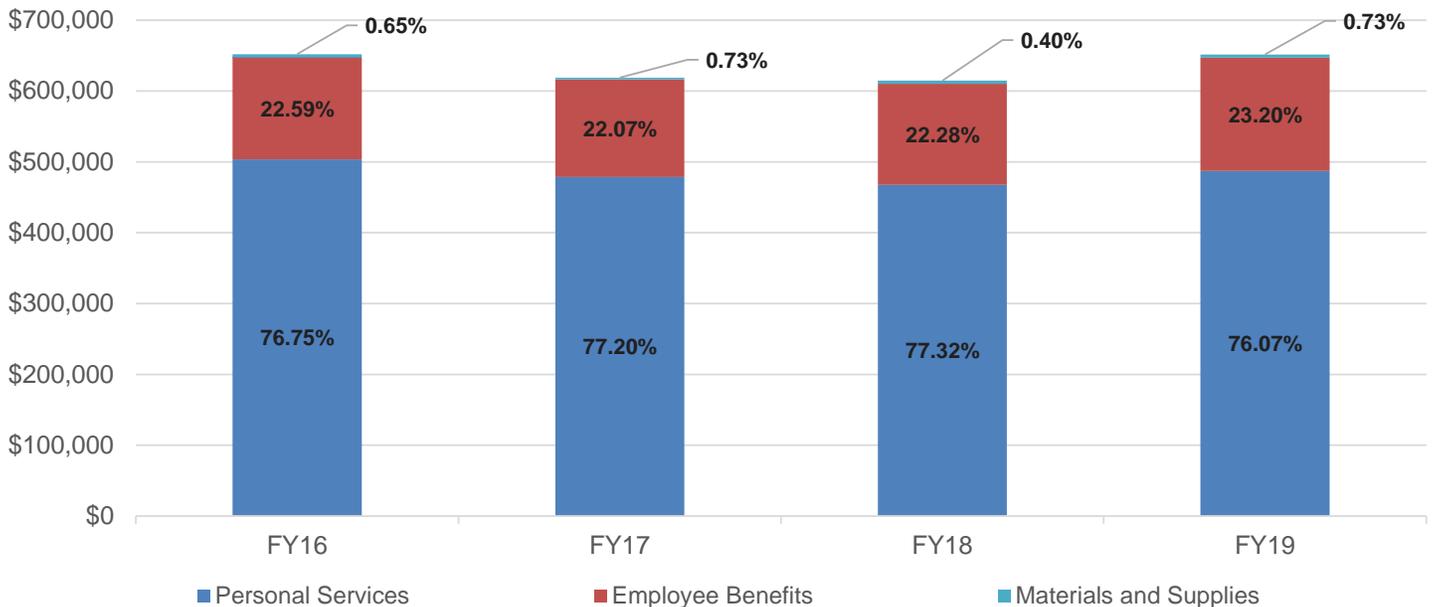


The Sheriff of the County of Orange provides deputies that are responsible for security at the Orange County Courthouse. This department provides security for three separate courts totaling 307 court service days.

Revenues	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	582,001	551,296	549,026	585,363
Permits, Fees & Charges	70,124	67,638	65,650	66,307
Total	652,125	618,934	614,676	651,670

Expenditures	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Personal Services	503,458	478,532	467,562	487,121
Employee Benefits	143,920	137,902	142,614	160,049
Materials and Supplies	4,747	2,500	4,500	4,500
Total	652,125	618,934	614,676	651,670

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.

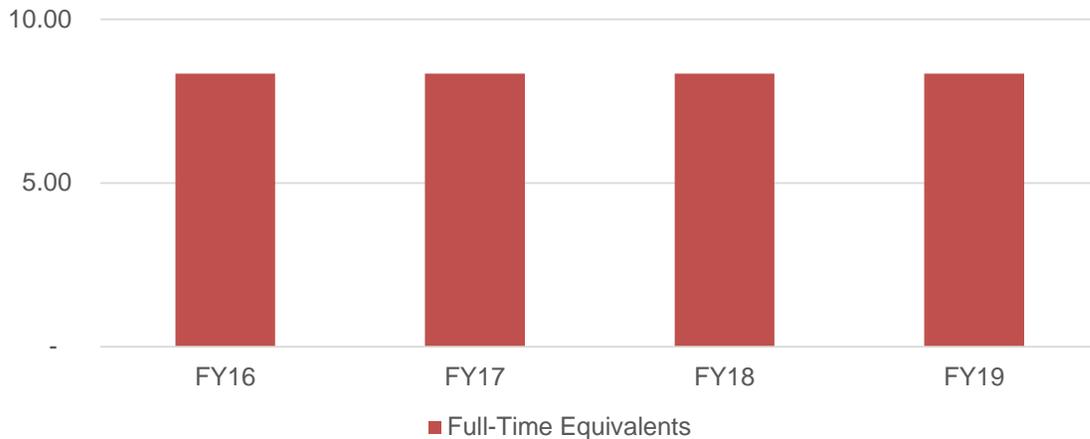
Statistical Category

	CY16 Actuals	CY17 Actuals	CY18 Projection	CY19 Projection
Inmate Transports	553	425	N/A	N/A
TDO Transports	79	43	N/A	N/A
Court Inmates Held	1,164	967	N/A	N/A
Civil Papers Served	9,941	9,574	N/A	N/A

Staffing

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Projection
Full-Time Equivalents	8.34	8.34	8.34	8.34

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.

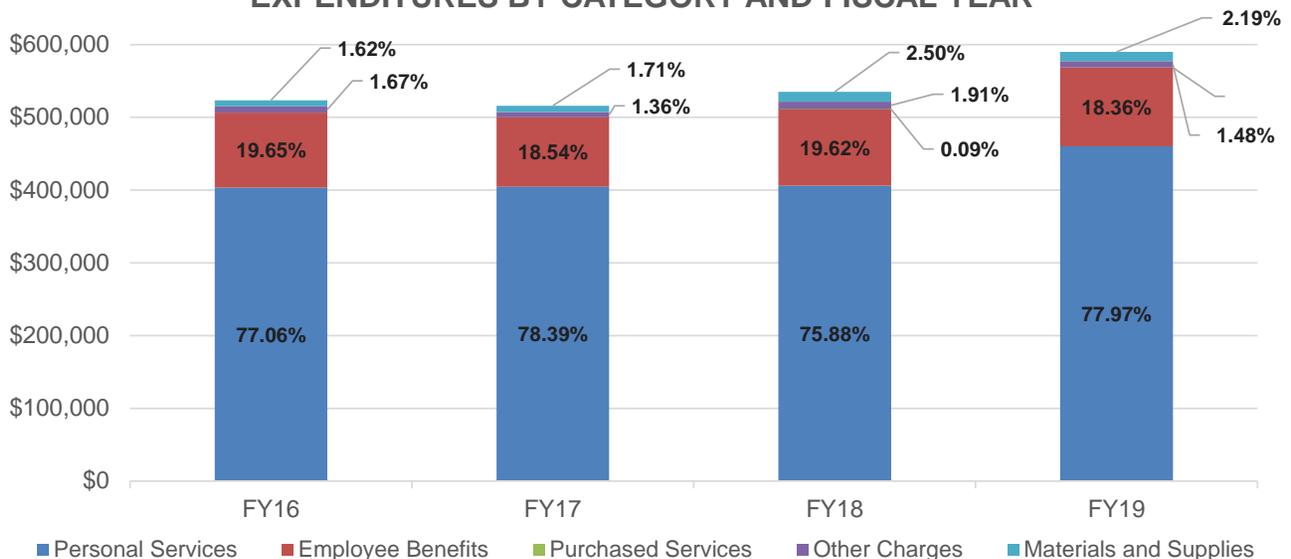
Criminal legal advice is provide to many law enforcement agencies and officers, including the Sheriff's Office, both Town Police Departments, the Blue Ridge Narcotics Task Force, Virginia State Police, Virginia Game and Inland Fisheries, Department of Motor Vehicles and Child Protective Services.

Revenues	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	289,890	199,547	208,710	255,188
Permits, Fees & Charges	2,825	31,250	28,050	32,081
Functional Aid: State	230,910	285,274	298,372	302,848
Total	523,625	516,071	535,132	590,117

Expenditures

Personal Services	403,522	404,554	406,037	460,118
Employee Benefits	102,878	95,670	104,990	108,362
Purchased Services	-	-	500	-
Other Charges	8,739	7,013	10,200	8,737
Materials and Supplies	8,486	8,834	13,405	12,900
Total	523,625	516,071	535,132	590,117

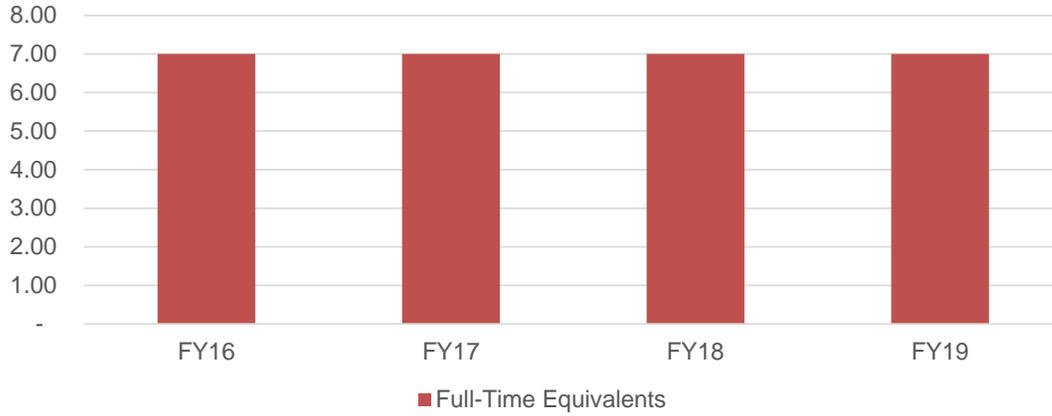
EXPENDITURES BY CATEGORY AND FISCAL YEAR



Staffing

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Projection
Full-Time Equivalents	7.00	7.00	7.00	7.00

STAFFING LEVELS BY TYPE AND FISCAL YEAR

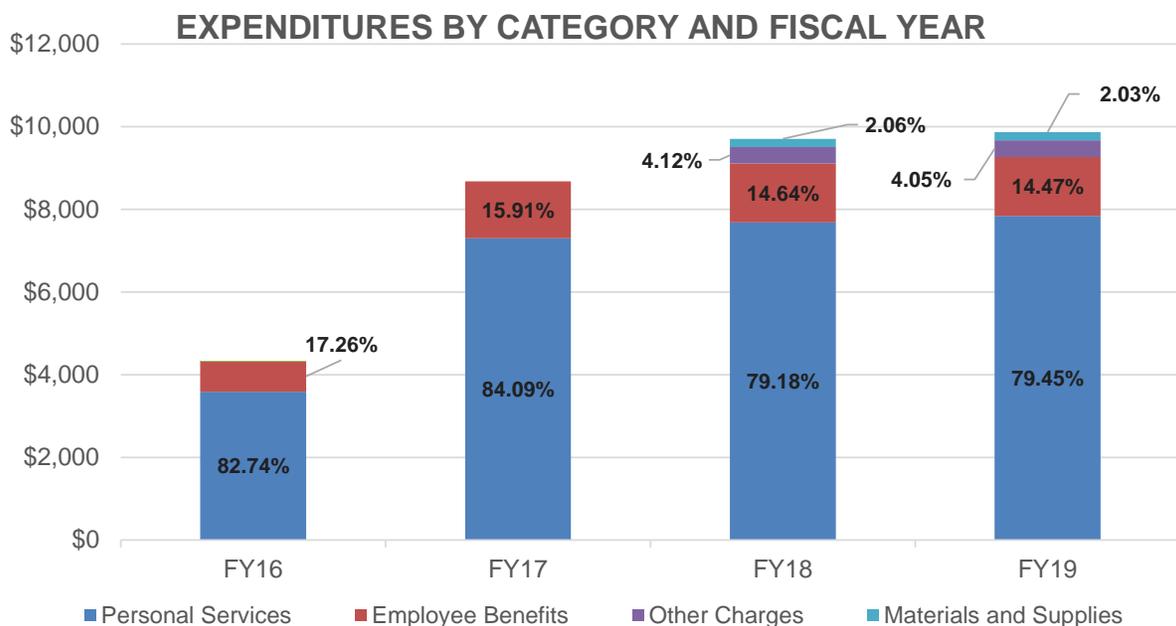




Pursuant to Virginia Code § 19.2-349, the Commonwealth Attorney is required to cause proper proceedings to be instituted for the collection and satisfaction of all court fines, costs, forfeitures, penalties and restitution. The attorney for the Commonwealth must determine whether it would be impractical 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	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	1,510	6,074	8,193	8,338
Transfers & Reserves	2,825	2,607	1,515	1,531
Total	4,335	8,681	9,708	9,869

Expenditures	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Personal Services	3,586	7,300	7,687	7,841
Employee Benefits	748	1,381	1,421	1,428
Other Charges	-	-	400	400
Materials and Supplies	-	-	200	200
Total	4,335	8,681	9,708	9,869



Budget Highlights

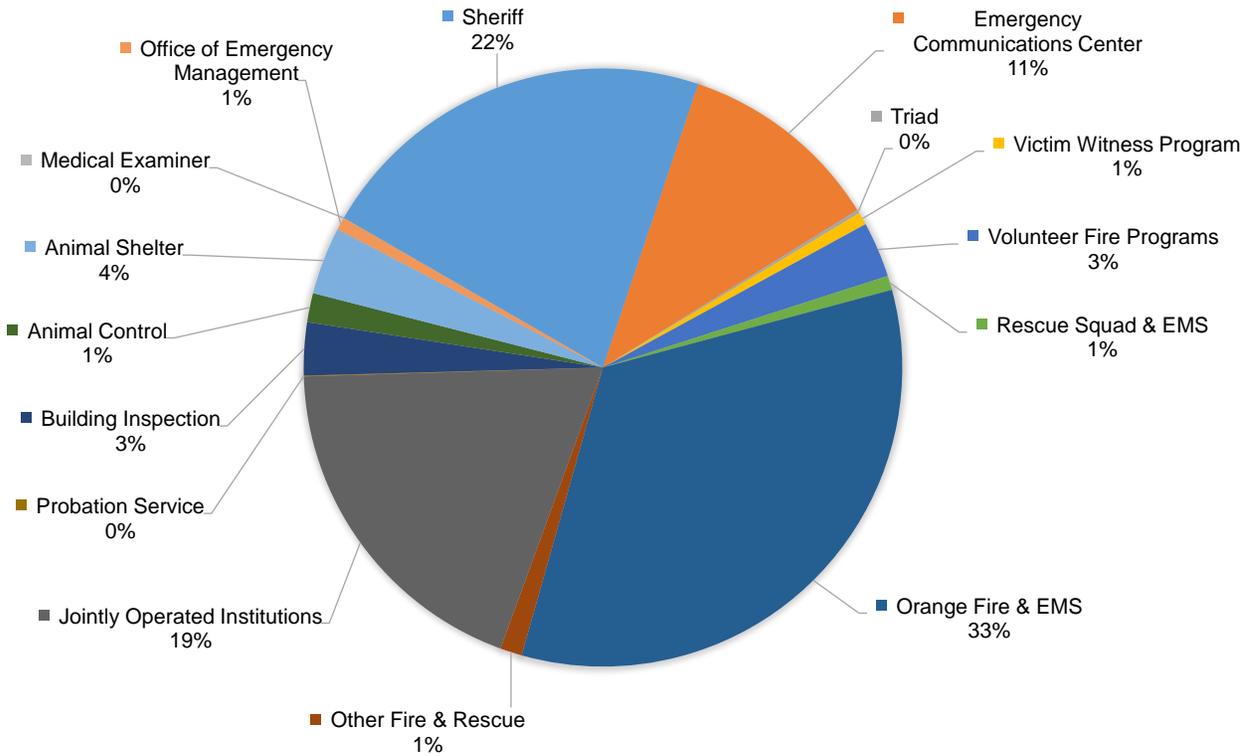
- The budget continues to provide funds for the in-house collection program for court fines and fees.

Performance Measures

	FY16 Actuals	FY17 Actuals	FY18 Projection	FY19 Projection
Gross Collections	191,881	187,499	369,589	370,000
Net Collections	168,369	170,630	314,959	315,000
Locality/State Split	57,577	52,686	60,745	61,000

PUBLIC SAFETY

EXPENDITURE PERCENTAGES BY COST CENTER



\$13,034,708

Cost Center	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget	% Change FY18 - FY19
Sheriff	3,116,180	3,004,288	3,152,745	2,845,259	-10.81%
Emergency Communications Center	957,054	927,761	1,062,385	1,436,021	26.02%
Triad	34,754	34,795	25,622	23,430	-9.36%
Victim Witness Program	74,597	67,609	91,816	89,340	-2.77%
Volunteer Fire Programs	372,925	372,148	372,925	391,221	4.68%
Rescue Squad & EMS	99,902	99,902	99,902	100,484	0.58%
Orange Fire & EMS	3,820,662	3,953,607	4,235,031	4,374,921	3.20%
Other Fire & Rescue	138,943	152,422	154,256	154,100	-0.10%
Jointly Operated Institutions	1,635,744	1,819,021	2,467,715	2,471,983	0.17%
Probation Service	1,654	2,839	2,950	5,500	46.36%
Building Inspection	310,778	325,057	360,552	372,922	3.32%
Animal Control	142,367	142,158	203,187	205,177	0.97%
Animal Shelter	484,386	477,972	467,242	474,350	1.50%
Office of Emergency Management	34,772	58,011	87,500	89,500	2.23%
Medical Examiner	440	500	500	500	0.00%
Totals	11,225,157	11,438,090	12,784,328	13,034,708	1.92%



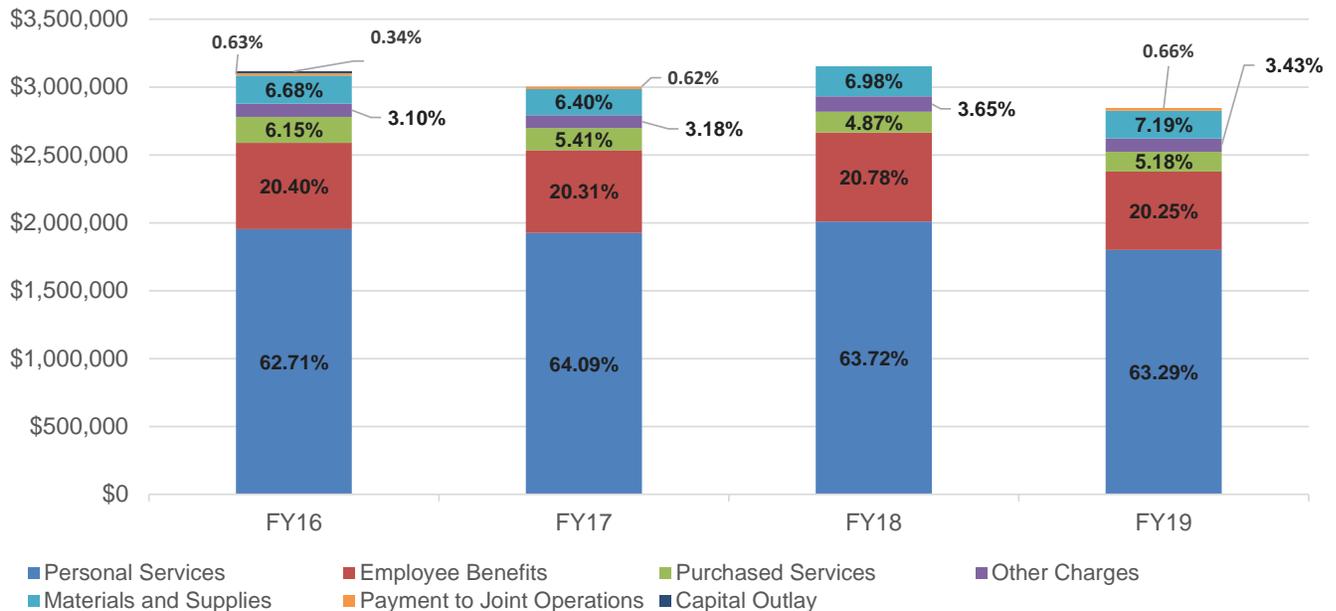
The Sheriff of Orange County is a Constitutional Officer elected by the citizens of Orange County and the citizens of the Towns of Orange and Gordonsville for a four year term. The Sheriff is the chief law enforcement officer, as defined by the Code of Virginia, for the county and is responsible for 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	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	1,765,329	1,660,912	1,739,449	1,410,366
Permits, Fees & Charges	45,752	44,306	55,756	56,865
Functional Aid: State	1,305,099	1,299,070	1,357,540	1,378,028
Total	3,116,180	3,004,288	3,152,745	2,845,259

Expenditures

Personal Services	1,954,151	1,925,349	2,008,860	1,800,735
Employee Benefits	635,619	610,141	655,263	576,263
Purchased Services	191,577	162,408	153,584	147,337
Other Charges	96,488	95,444	114,943	97,531
Materials and Supplies	208,316	192,424	220,095	204,616
Payment to Joint Operations	19,551	18,522	-	18,777
Capital Outlay	10,478	-	-	-
Total	3,116,180	3,004,288	3,152,745	2,845,259

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 budet 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 vide
- ♦ 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

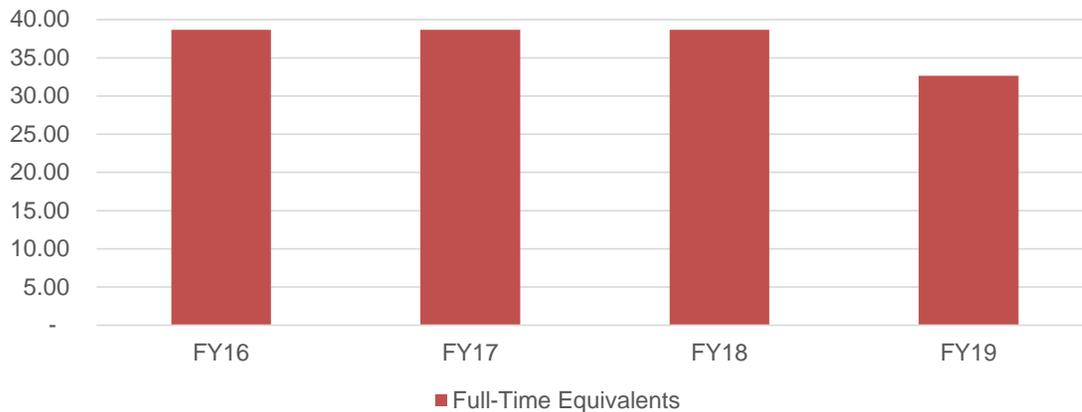
	CY16 Actuals	CY17 Actuals	CY18 Projection	CY1 9 Projection
Vehicular Crashes	399	402	N/A	NA
Burglaries	21	25	N/A	NA
Rapes	3	2	N/A	NA
Incidents Handled	28,123	29,078	N/A	NA

**Neither crime nor crash statistics are released by the Virginia State Police or Department of Motor Vehicles until July of the following year.*

Staffing

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Projection
Full-Time Equivalentts	38.66	38.66	38.66	32.66

STAFFING LEVELS BY TYPE AND FISCAL YEAR





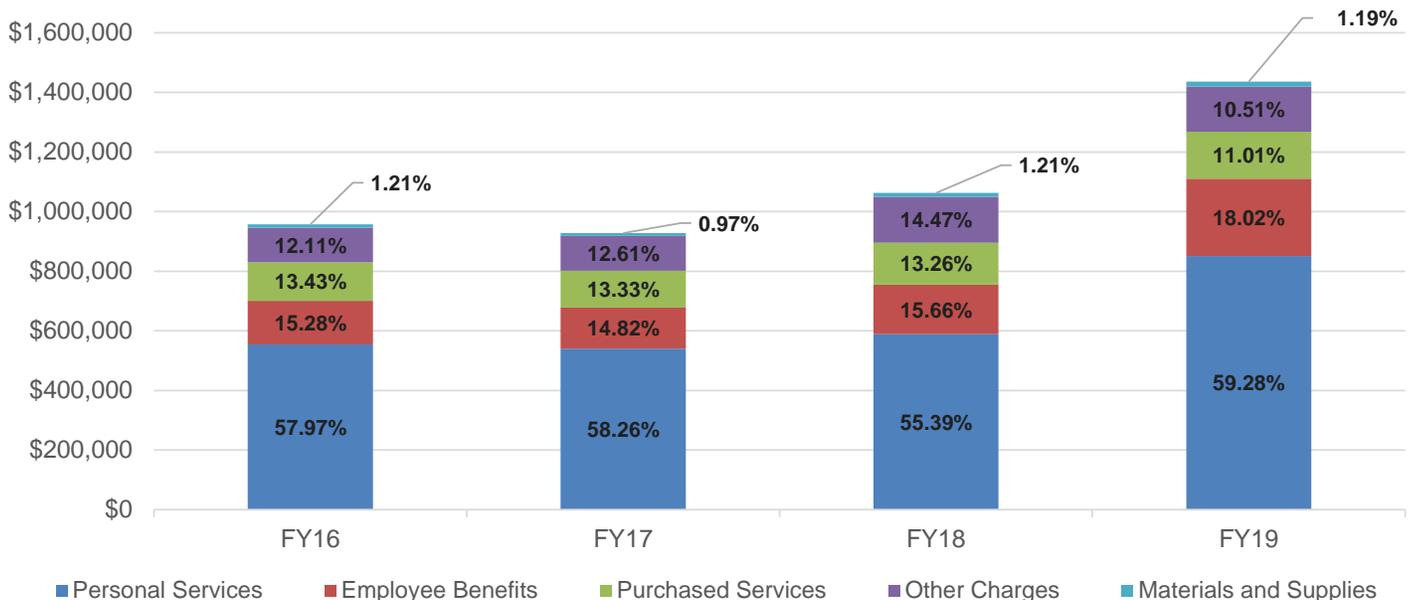
The Orange County Emergency Communications Center (ECC) is a VA-Office of Emergency Services Medical Dispatch Accredited Department. The ECC serves as the Public Safety Answering Point (PSAP) for Orange County twenty-four hours a day, seven days a week. The center operates a three channel VHF conventional 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	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	849,449	816,556	952,585	1,323,429
Functional Aid: State	107,605	111,205	110,100	112,592
Total	957,054	927,761	1,062,685	1,436,021

Expenditures	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Personal Services	554,825	540,551	588,454	851,299
Employee Benefits	146,242	137,499	166,384	258,703
Purchased Services	128,527	123,650	140,900	158,041
Other Charges	115,882	117,020	153,777	150,908
Materials and Supplies	11,577	9,041	12,870	17,070
Total	957,054	927,761	1,062,385	1,436,021

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.

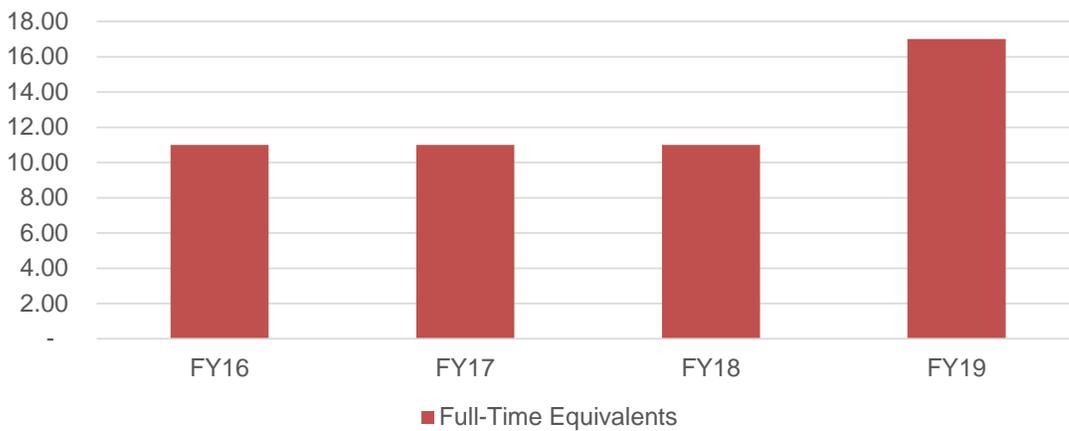
Performance Measures

	FY16 Actuals	FY17 Actuals	FY18 Projection	FY19 Projection	
Number of calls received	N/A	N/A	31,614	30,477	
Number of calls transferred to Sheriff's Office	N/A	N/A	N/A	N/A	
Percentage of calls answered within 10 seconds	N/A	N/A	98%	99%	
Amount of staff fully trained and certified	N/A	N/A	10	16	
Retention rate	N/A	N/A	18%	15%	

Staffing

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Projection
Full-Time Equivalents	11.00	11.00	11.00	17.00

STAFFING LEVELS BY TYPE AND FISCAL YEAR



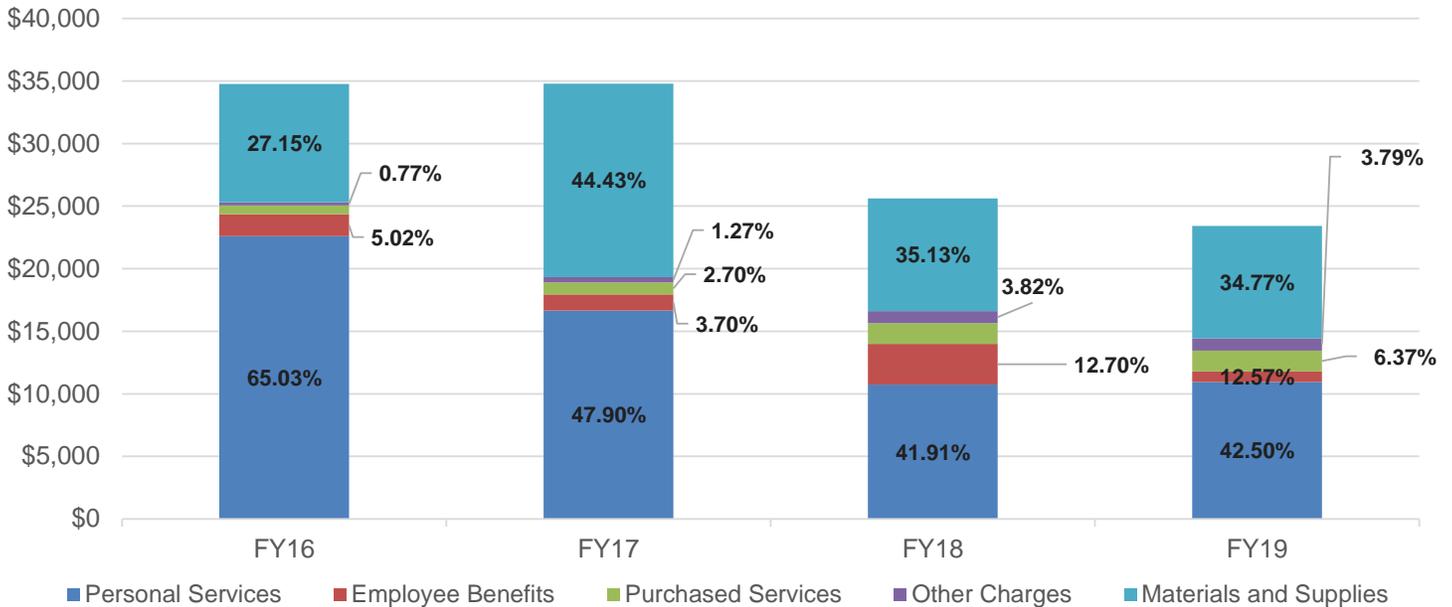


The Orange County TRIAD Program was formed in 2002 and was instrumental in establishing a regional group in 2003 (Battlefield/Piedmont Regional TRIAD). In the Seniors and Law Enforcement Together (SALT) Council's years of existence, it has gained a statewide reputation and prominence for outstanding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

Revenues	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	34,754	34,795	25,622	23,430
Total	34,754	34,795	25,622	23,430

Expenditures	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Personal Services	22,601	16,668	10,739	10,954
Employee Benefits	1,744	1,287	3,253	846
Purchased Services	704	941	1,650	1,650
Other Charges	268	441	980	980
Materials and Supplies	9,437	15,459	9,000	9,000
Total	34,754	34,795	25,622	23,430

EXPENDITURES BY CATEGORY AND FISCAL YEAR

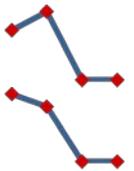


Budget Highlights

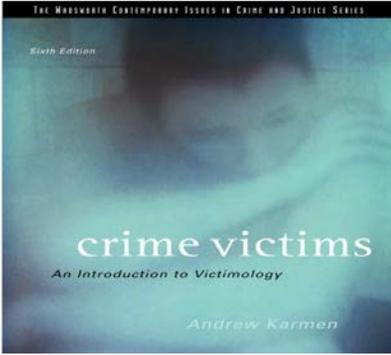
- ♦ The budget continues funding for Guardian 911 pendants and Project Lifesaver equipment for seniors and other citizens in need of services.
- ♦ This cost center funds the part time salary of the TRIAD Coordinator who organizes and conducts training sessions, meetings, etc.

Statistical Category

	CY16 Actuals	CY17 Actuals	CY18 Projection	CY19 Projection
Number of TRIAD Programs	21	29	N/A	N/A
Number of Attendees	1,208	981	N/A	N/A



**Neither crime nor crash statistics are released by the Virginia State Police or Department of Motor Vehicles until July of the following year.*



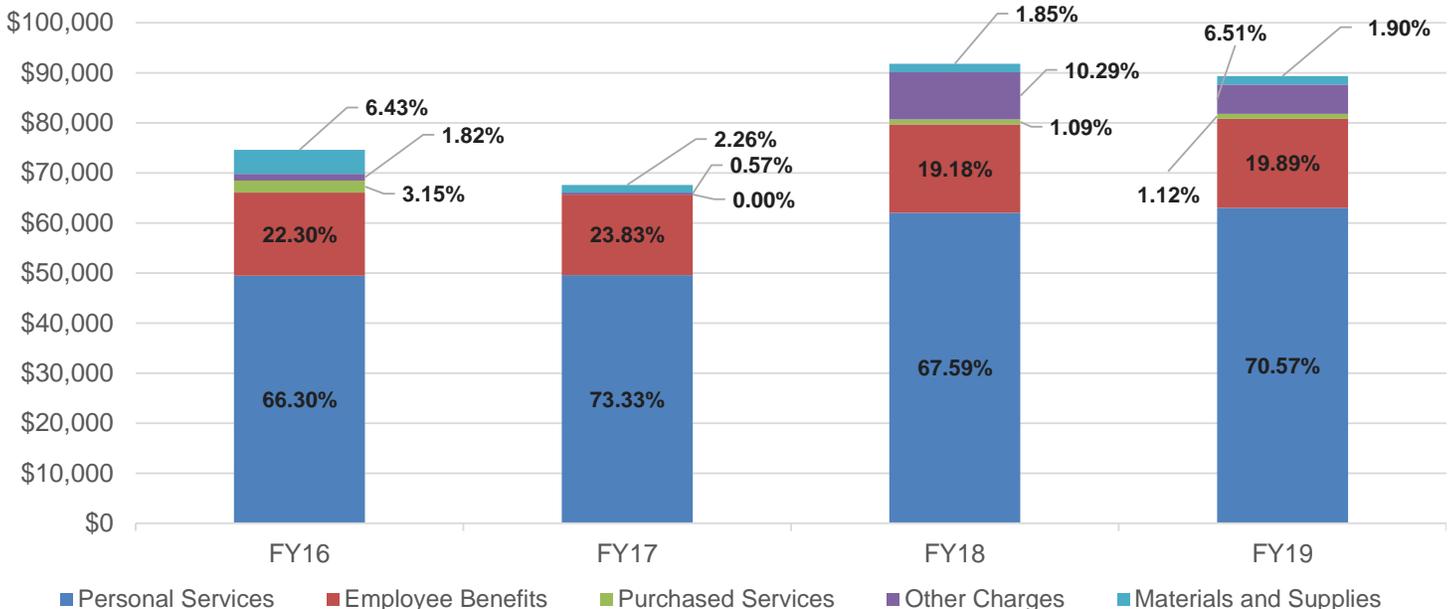
The Victim Witness Program was established in the Sheriff's Office during fiscal year 1997 with a grant from the Department of Criminal Justice Services (DCJS). The Victim Witness advocate works to reduce the confusion, fear and anxiety that crime victims and witnesses have regarding the criminal justice 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	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	11,383	1	-	(3,395)
Functional Aid: State	62,914	67,608	91,816	92,735
Total	74,297	67,609	91,816	89,340

Expenditures

Personal Services	49,460	49,578	62,060	63,051
Employee Benefits	16,632	16,114	17,611	17,769
Purchased Services	2,350	-	1,000	1,000
Other Charges	1,358	387	9,445	5,820
Materials and Supplies	4,796	1,530	1,700	1,700
Total	74,597	67,609	91,816	89,340

EXPENDITURES BY CATEGORY AND FISCAL YEAR



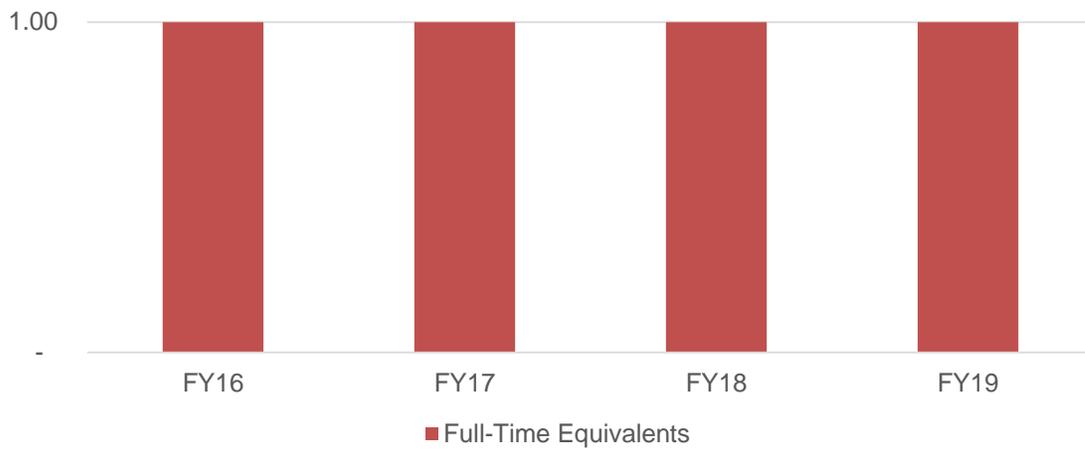
Budget Highlights

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

Staffing

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Projection
Full-Time Equivalents	1.00	1.00	1.00	1.00

STAFFING LEVELS BY TYPE AND FISCAL YEAR

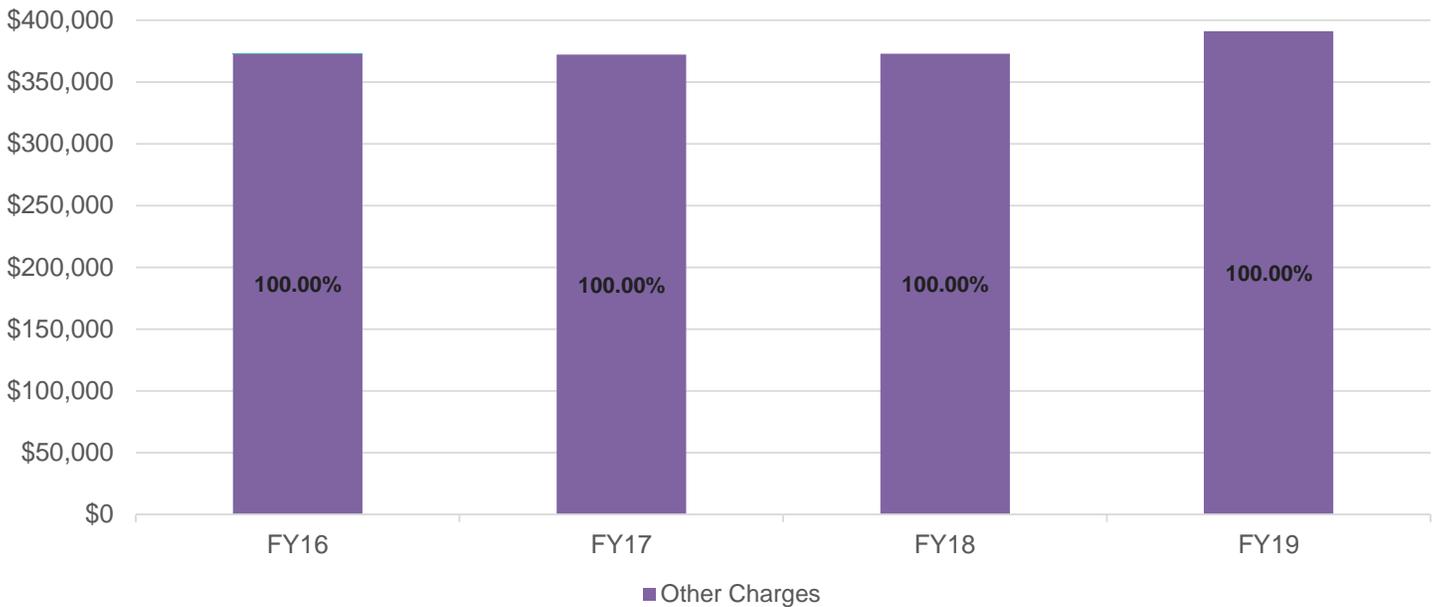




Orange County has five volunteer fire companies funded through the Volunteer Fire Chief's Association. The Rapidan Volunteer Fire Department is a separate organization which provides fire protection services to Orange County residents. It is located in the village of Rapidan, in Culpeper County, which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

	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Revenues				
Undesignated Revenues	286,515	283,672	288,569	306,021
Functional Aid: State	86,410	88,476	84,356	85,200
Total	372,925	372,148	372,925	391,221
Expenditures				
Other Charges	372,925	372,148	372,925	391,221
Total	372,925	372,148	372,925	391,221

EXPENDITURES BY CATEGORY AND FISCAL YEAR

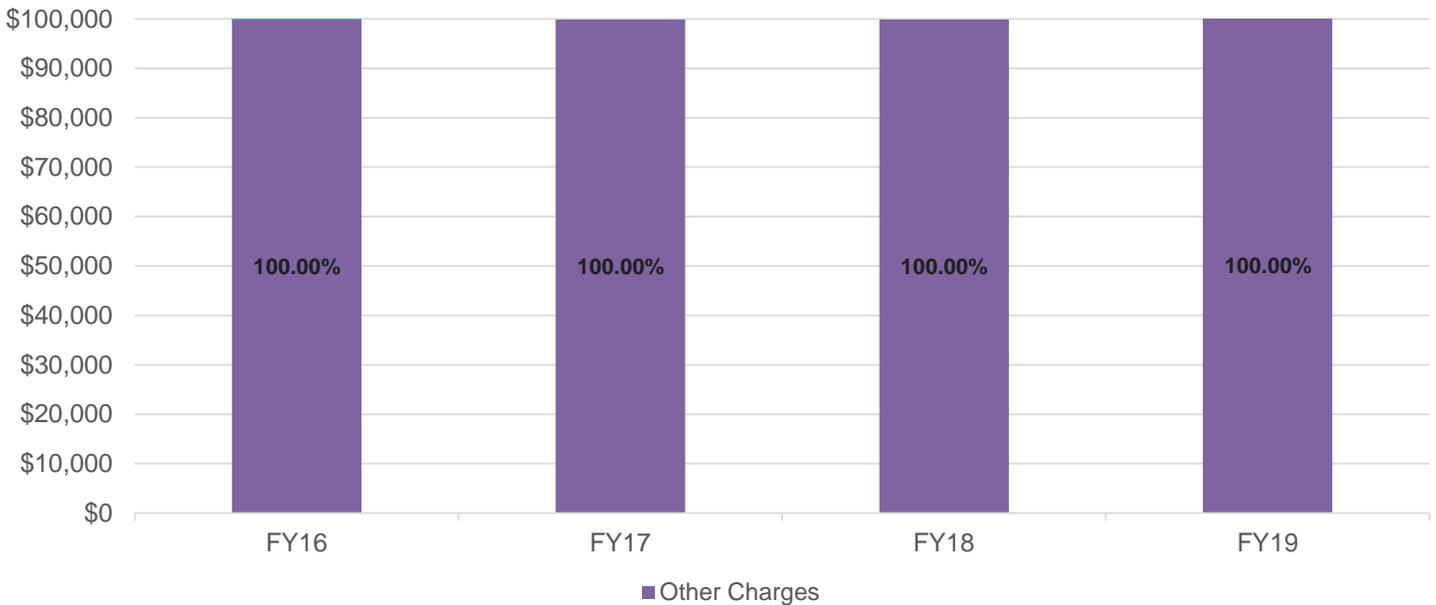




The Lake of the Woods Volunteer Rescue Squad is an all-volunteer organization that serves the citizens in Lake of the Woods as well as the eastern end of the county. The County of Orange Fire & EMS Department supports the agency with career staffing five nights each week and some weekend time periods.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

Revenues	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	99,902	99,902	99,902	100,484
Total	99,902	99,902	99,902	100,484
Expenditures				
Other Charges	99,902	99,902	99,902	100,484
Total	99,902	99,902	99,902	100,484

EXPENDITURES BY CATEGORY AND FISCAL YEAR





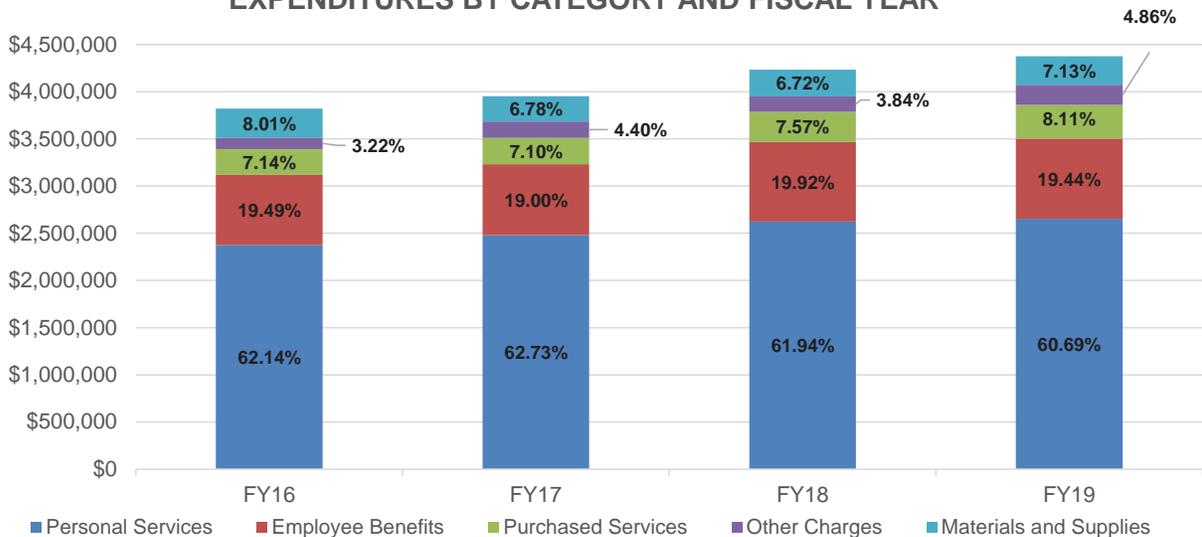
Orange County has three EMS agencies, consisting of: Lake of the Woods Volunteer Fire and Rescue, Orange County Volunteer Rescue Squad and the County of Orange Fire & EMS Department which provides EMS services to the County. The services are provided from the locations of the four stations within the 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 agencies throughout the county. Orange County, as well as the Commonwealth of Virginia, provides funding for apparatus, equipment, operations and training to ensure the

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.

Revenues	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	2,445,573	2,622,558	2,715,079	2,993,025
Permits, Fee & Charges	1,349,927	1,307,108	1,343,300	1,356,734
Functional Aid: State	25,162	23,941	24,879	25,162
Functional Aid: Federal	-	-	151,773	-
Total	3,820,662	3,953,607	4,235,031	4,374,921

Expenditures	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Personal Services	2,374,056	2,480,043	2,623,151	2,653,068
Employee Benefits	744,718	751,059	843,657	849,802
Purchased Services	272,882	280,651	320,750	357,700
Other Charges	122,954	173,809	162,806	212,506
Materials and Supplies	306,052	268,045	284,667	301,845
Total	3,820,662	3,953,607	4,235,031	4,374,921

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.

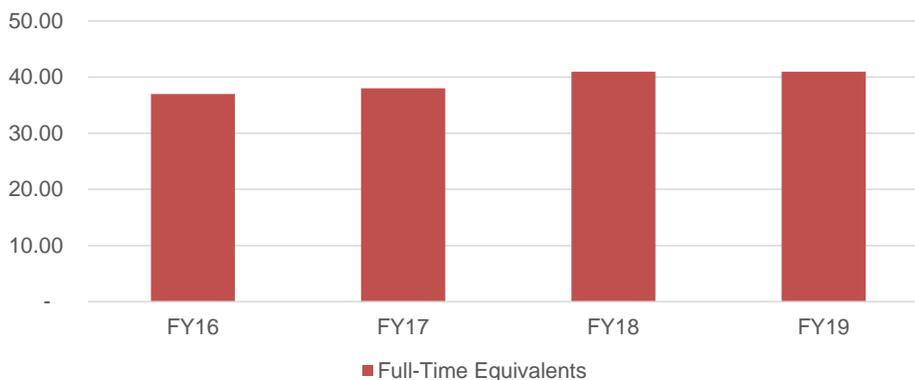
Performance Measures

	CY16 Actuals	CY17 Actuals	CY18 Projection	CY19 Projection	
Time To Mark Enroute or Responding	0:01:57	0:01:38	0:02:00	0:02:00	
Total Response Time	0:08:10	0:10:36	0:10:00	0:10:00	
On Scene	0:17:17	0:16:29	0:15:00	0:15:00	
Hospital Turn Around Time	0:31:49	0:50:26	0:30:00	0:30:00	
Time to Apply 12 Lead EKG	0:17:42	0:11:59	0:10:00	0:10:00	
Patient Contact to Hospital	0:56:53	0:49:36	1:00:00	1:00:00	
Aspirin - in case of heart attack	0:18:00	0:16:58	0:15:00	0:15:00	
Time of onset to arrival at a Stroke Center	1:28:00	1:03:00	1:00:00	1:00:00	
Cincinnati Stroke Scale	100%	100%	100%	100%	
Cardiac Arrest with turn of spontaneous respiration	43.58%	41.66%	N/A	N/A	

Staffing

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Projection
Full-Time Equivalents	37.00	38.00	41.00	41.00

STAFFING LEVELS BY TYPE AND FISCAL YEAR



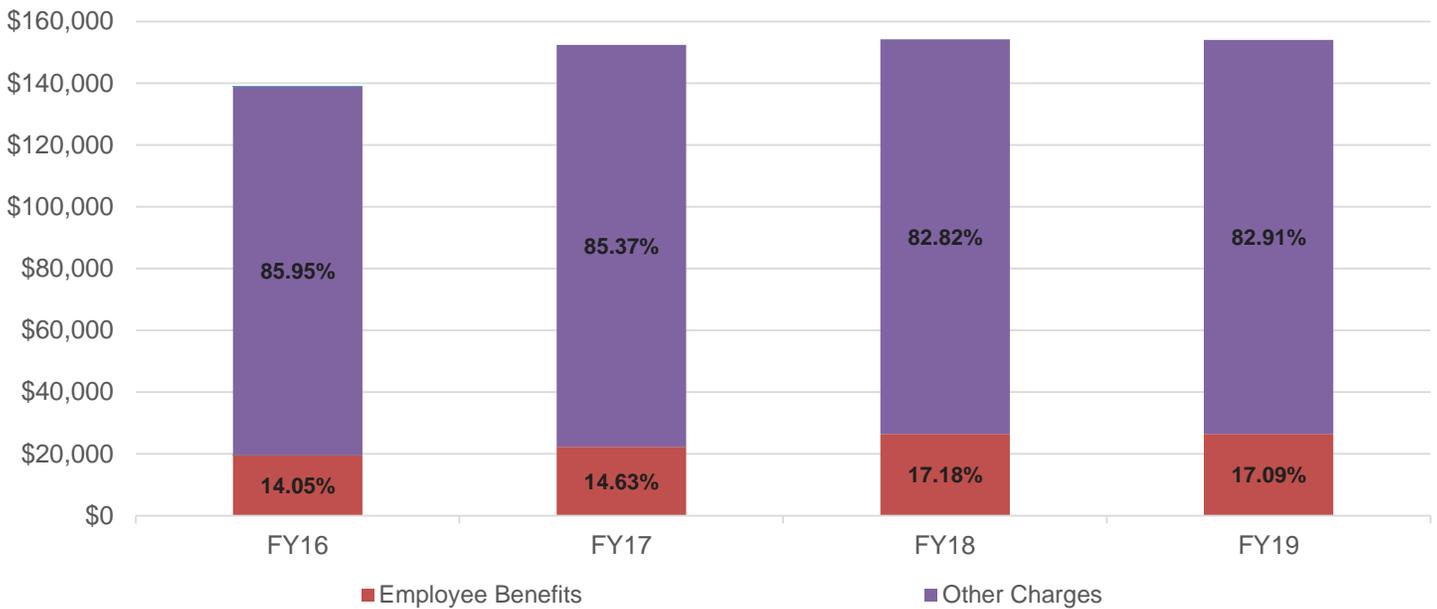


Other Fire & Rescue Department serves various functions for the fire and rescue community. This department provides retirement benefits for the volunteer organizations through the County, maintains insurance for injuries occurring in the line-of-duty for the volunteer organizations, provides needed training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

Revenues	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	128,159	142,162	143,593	143,316
Functional Aid: State	10,784	10,260	10,663	10,784
Total	138,943	152,422	154,256	154,100

Expenditures	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Employee Benefits	19,528	22,300	26,500	26,500
Other Charges	119,415	130,122	127,756	127,600
Total	138,943	152,422	154,256	154,100

EXPENDITURES BY CATEGORY AND FISCAL YEAR



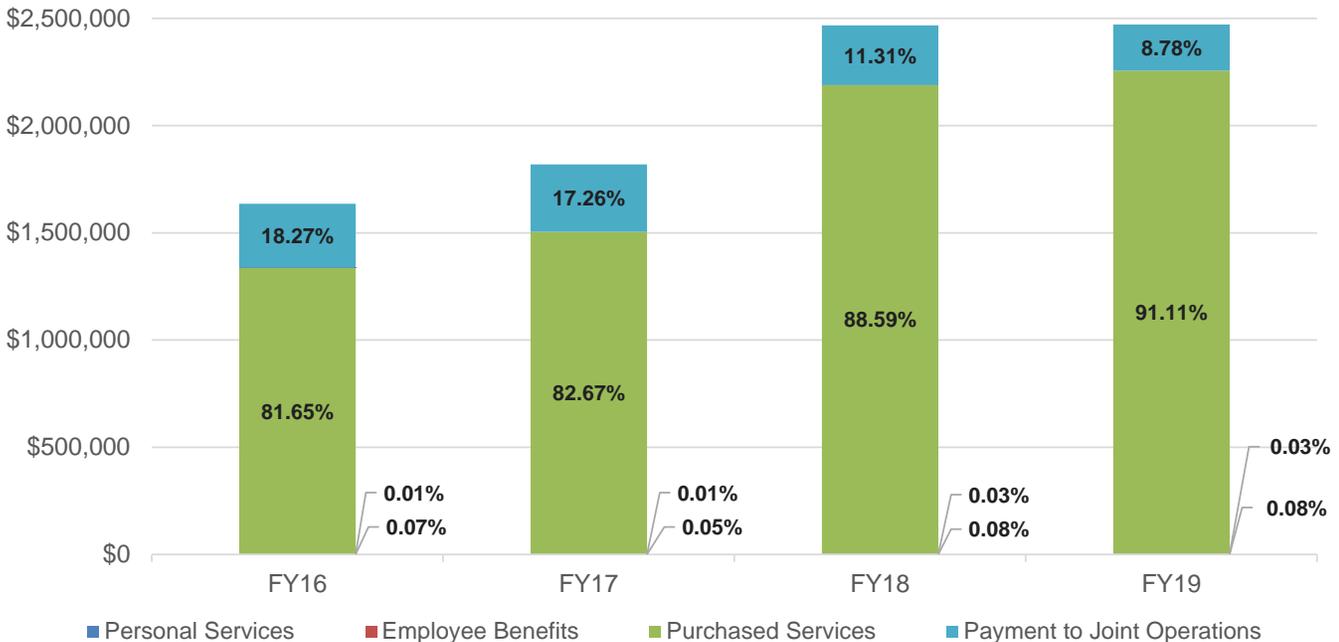


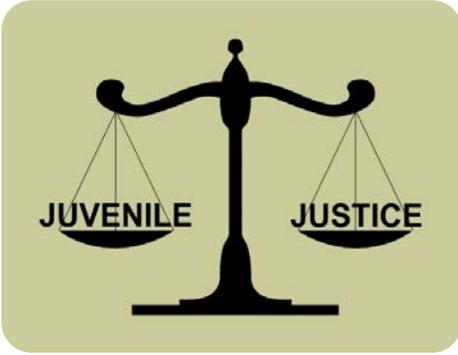
This Department serves to track all expenses related to the jointly-operated institutions of the County of Orange. These detention operations include the Central Virginia Regional Jail Authority, the Rappahannock Juvenile Detention Center, and the Jefferson Area Community Corrections Center.

Revenues	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	1,635,744	1,819,021	2,467,715	2,471,983
Total	1,635,744	1,819,021	2,467,715	2,471,983

Expenditures

Personal Services	1,208	938	2,001	2,001
Employee Benefits	95	243	646	675
Purchased Services	1,335,618	1,503,863	2,186,071	2,253,074
Payment to Joint Operations	298,825	313,979	278,997	216,233
Total	1,635,744	1,819,021	2,467,715	2,471,983

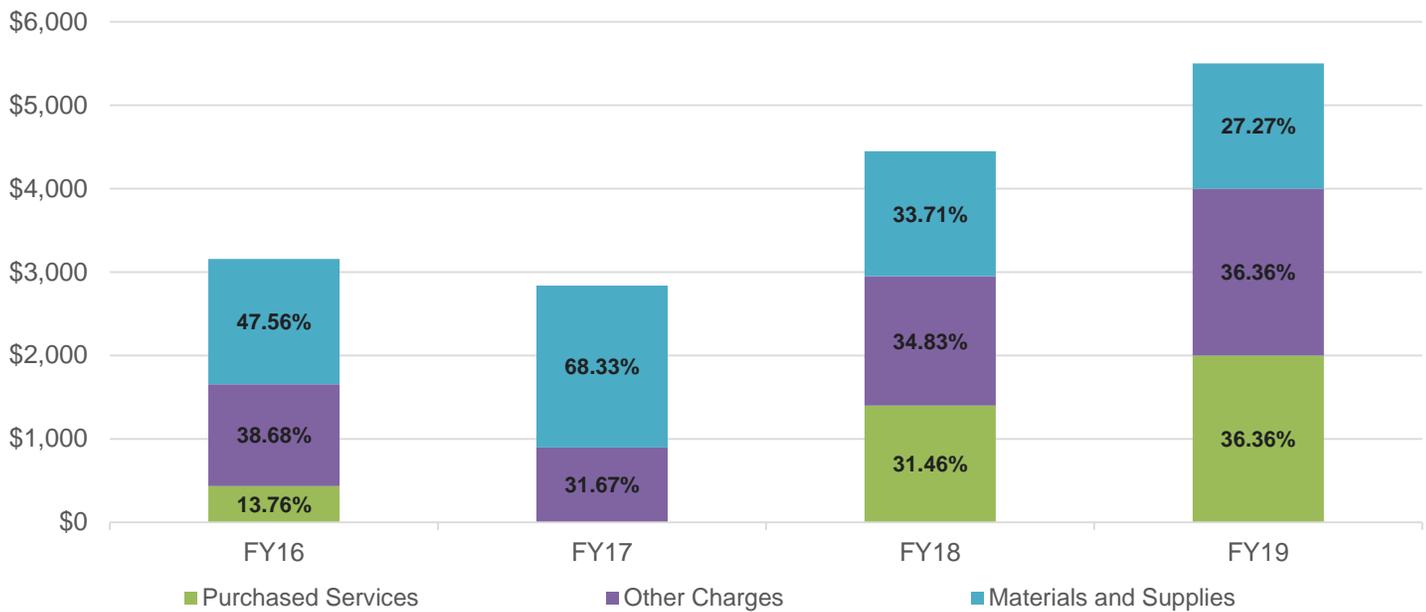




The mission of the Department of Juvenile Justice is to protect the public through a balanced approach of comprehensive services that prevent and reduce juvenile delinquency through partnerships with families, schools, communities, law enforcement and other agencies, while providing the opportunity for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

	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Revenues				
Undesignated Revenues	1,654	2,839	4,450	5,500
Total	1,654	2,839	4,450	5,500
Expenditures				
Purchased Services	434	-	1,400	2,000
Other Charges	1,220	899	1,550	2,000
Materials and Supplies	1,500	1,940	1,500	1,500
Total	3,154	2,839	4,450	5,500

EXPENDITURES BY CATEGORY AND FISCAL YEAR



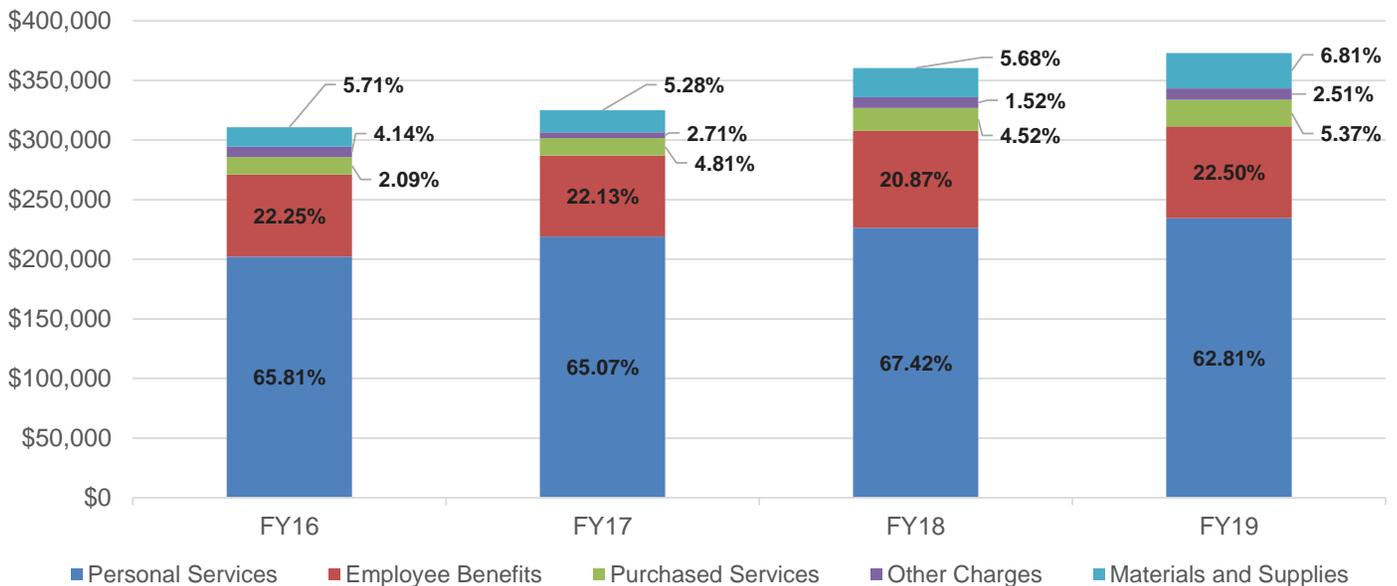


The Department of Building Inspection is mandated by the Commonwealth of Virginia to ensure compliance with the provisions of the Virginia Uniform Statewide Building Code, which prescribes regulations when constructing, replacing, maintaining and changing the use of buildings and structures, to ensure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

Revenues	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	5,213	(47,489)	61,182	18,279
Permits, Fees & Charges	305,565	372,546	299,370	354,643
Total	310,778	325,057	360,552	372,922

Expenditures	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Personal Services	202,219	219,142	226,470	234,475
Employee Benefits	68,784	67,835	81,142	77,047
Purchased Services	14,950	14,679	19,356	22,420
Other Charges	8,426	4,928	9,039	9,440
Materials and Supplies	16,398	18,474	24,545	29,540
Total	310,778	325,057	360,552	372,922

EXPENDITURES BY CATEGORY AND FISCAL YEAR

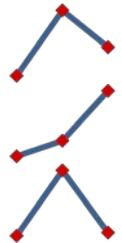


Budget Highlights

- ♦ 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

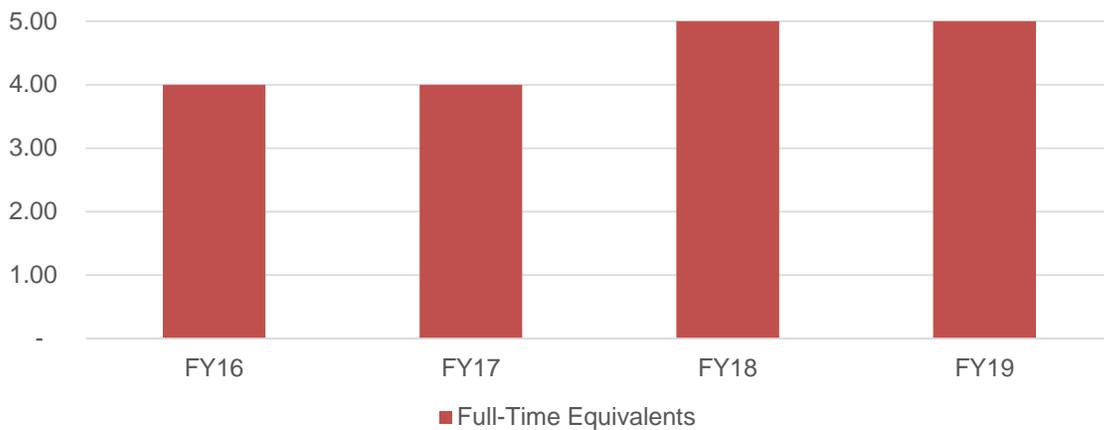
	FY16 Actuals	FY17 Actuals	FY18 Projection	FY19 Projection
Number of commercial permits	N/A	158	174	165
Number of residential permits	N/A	758	768	800
Number of inspections conducted	N/A	5,262	7,158	5,350



Staffing

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Projection
Full-Time Equivalents	4.00	4.00	5.00	5.00

STAFFING LEVELS BY TYPE AND FISCAL YEAR





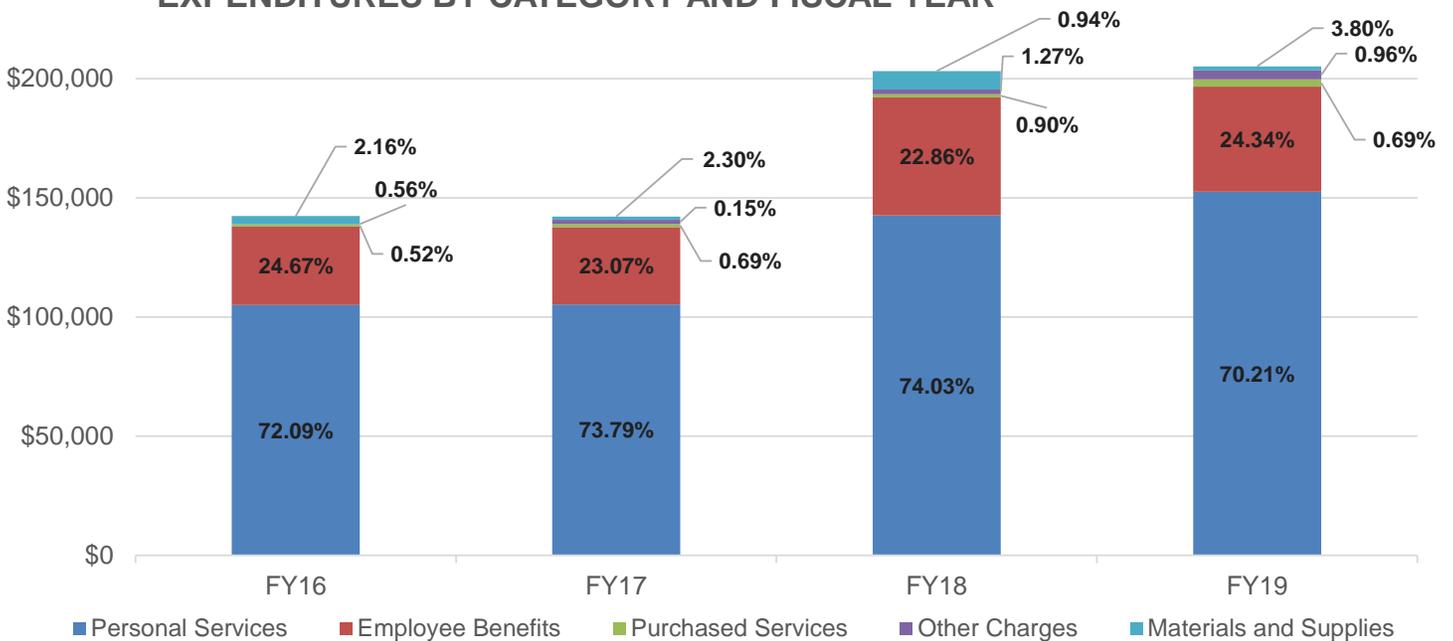
The Animal Control Department responds to incoming calls/complaints concerning various animal issues, such as animal bites, potential animal cruelty/abuse, stray/nuisance animals, barking dogs, animals in distress, sick/injured animals, wild/dangerous animals, animal behavior problems, enforces animal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

Revenues	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	142,367	142,158	203,187	205,177
Total	142,367	142,158	203,187	205,177

Expenditures

Personal Services	105,046	105,245	142,656	152,544
Employee Benefits	32,838	32,500	49,451	44,093
Purchased Services	983	1,279	1,400	3,100
Other Charges	220	1,799	1,960	3,690
Materials and Supplies	3,280	1,335	7,720	1,750
Total	142,367	142,158	203,187	205,177

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

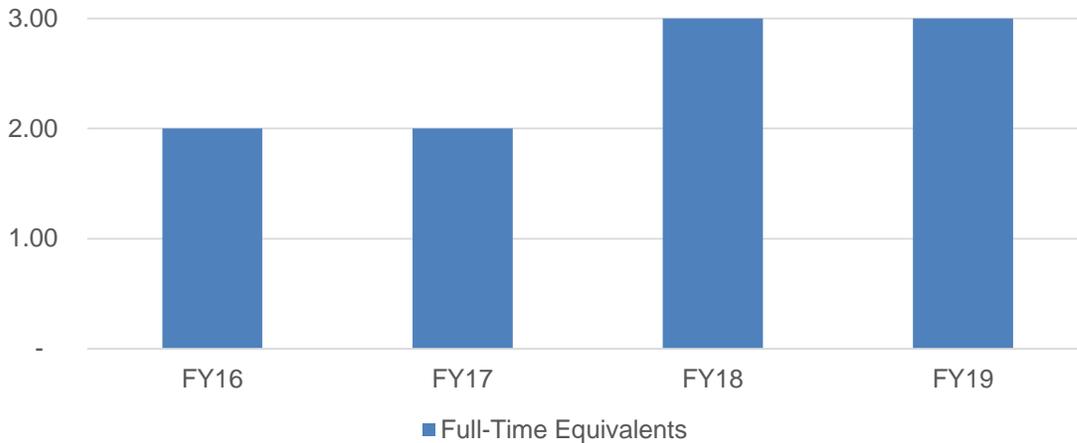
	CY16 Actuals	CY17 Actuals	CY18 Actuals*	CY19 Projection
Stray Livestock	199	199	N/A	N/A
Dog/Cat Bites	55	61	N/A	N/A
Stray Cat/Dog	199	197	N/A	N/A

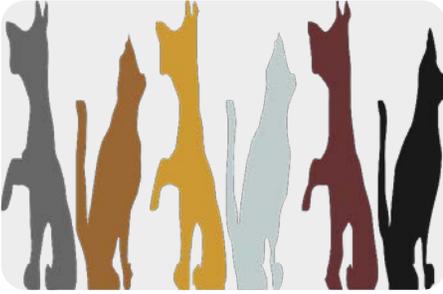
**Neither crime nor crash statistics are released by the Virginia State Police or Department of Motor Vehicles until July of the following year.*

Staffing

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Projection
Full-Time Equivalents	2.00	2.00	3.00	3.00

STAFFING LEVELS BY TYPE AND FISCAL YEAR



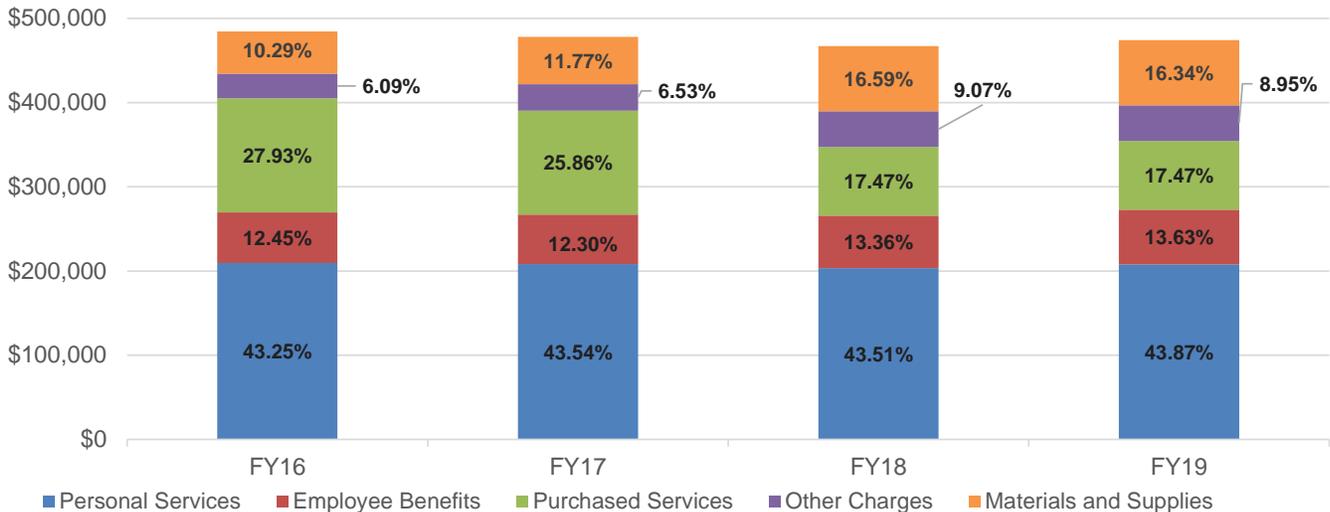


The Orange County Animal Shelter has adopted the mission to protect animals entrusted to their care; find permanent homes for lost and abandoned pets; promote responsible pet ownership and improve the quality of life in Orange County. The Animal Shelter sponsors low cost rabies and distemper vaccination 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	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	395,377	384,031	429,367	436,095
Permits, Fees & Charges	41,904	61,771	37,875	38,255
Functional Aid: Local	46,056	31,320	-	-
Functional Aid: State	1,049	851	-	-
Total	484,386	477,972	467,242	474,350

Expenditures	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Personal Services	209,473	208,123	203,295	208,091
Employee Benefits	60,289	58,782	62,436	64,641
Purchased Services	135,278	123,620	81,650	81,650
Other Charges	29,488	31,192	42,361	42,468
Materials and Supplies	49,857	56,254	77,500	77,500
Total	484,386	477,972	467,242	474,350

EXPENDITURES BY CATEGORY AND FISCAL YEAR

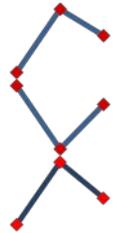


Budget Highlights

- ♦ 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

	FY16 Actuals	FY17 Actuals	FY18 Projection	FY19 Projection
Number of animals placed in homes	N/A	861	928	900
Number of animals transferred to other agencies	N/A	188	144	175
In-kind contributions/donations	N/A	\$14,000	\$40,000	\$25,000



Staffing

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Projection
Full-Time Equivalents	4.00	4.00	4.00	4.00

STAFFING LEVELS BY TYPE AND FISCAL YEAR





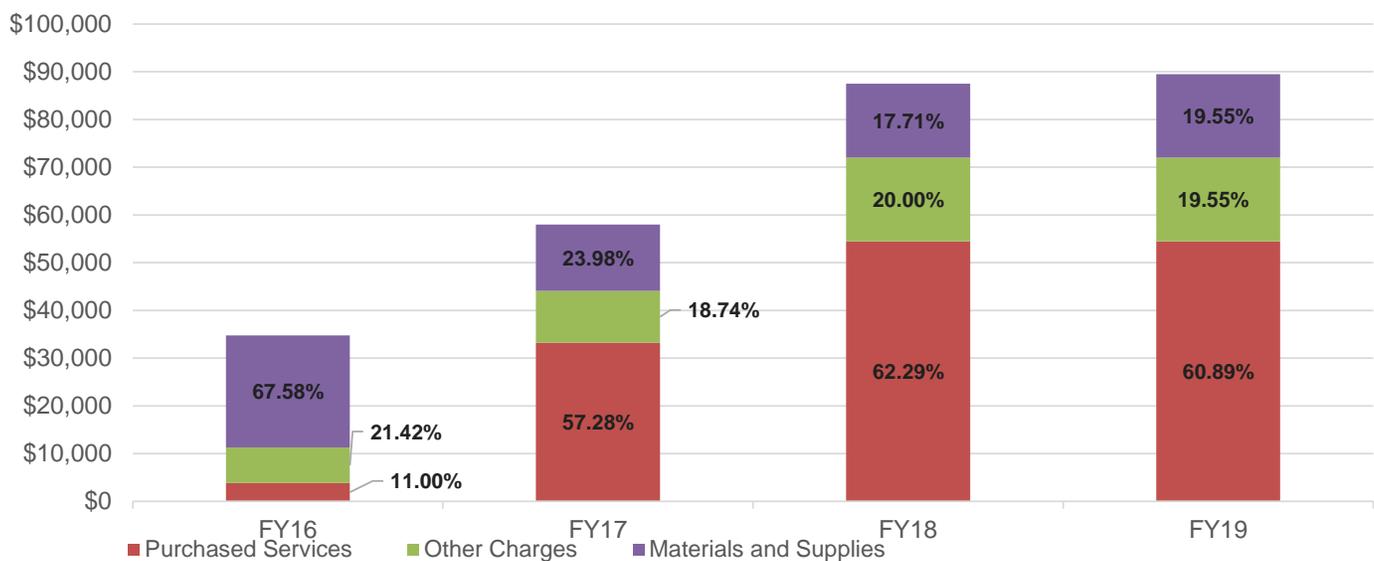
The Orange County Office of Emergency Management is responsible for overall coordination of emergency services for Orange County. This includes coordinating local emergency planning, training, and exercises. The Office of Emergency Management maintains and updates the local Emergency Operations Plan. 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	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	34,772	28,011	57,200	59,500
Functional Aid: State	-	30,000	30,300	30,000
Total	34,772	58,011	87,500	89,500

Expenditures

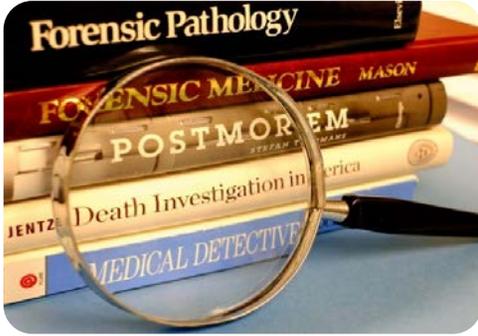
Employee Benefits	-	-	-	-
Purchased Services	3,826	33,227	54,500	54,500
Other Charges	7,447	10,873	17,500	17,500
Materials and Supplies	23,500	13,912	15,500	17,500
Total	34,772	58,011	87,500	89,500

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.



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	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	440	500	500	500
Total	440	500	500	500

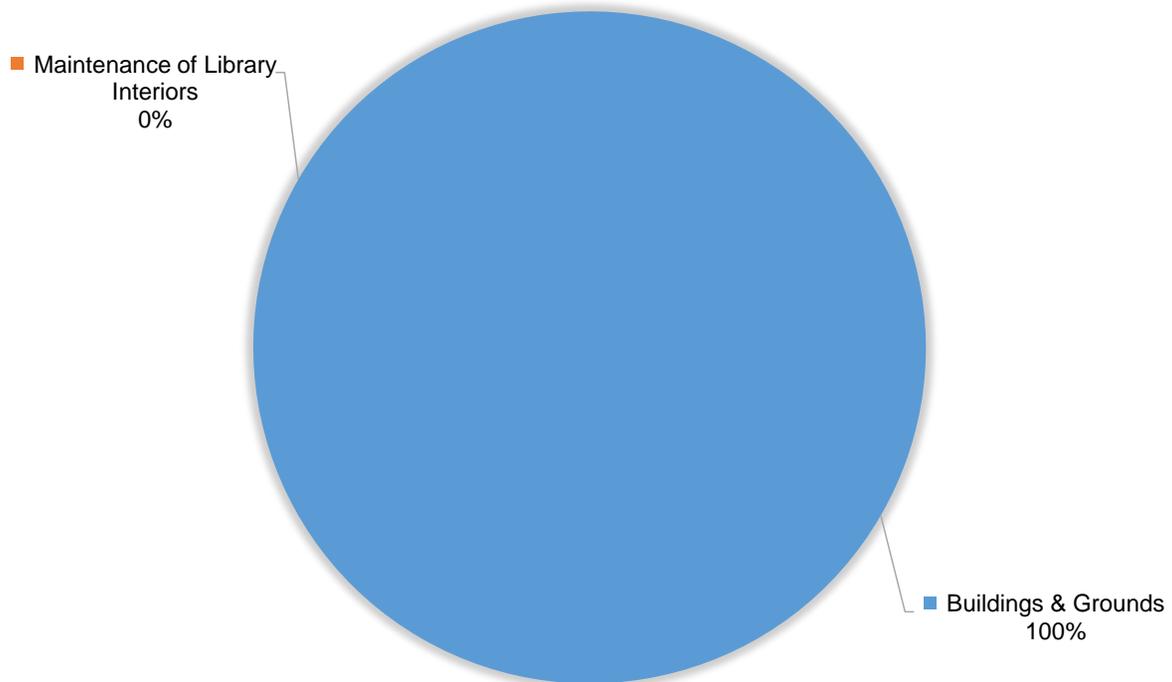
Expenditures	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Purchased Services	440	500	500	500
Total	440	500	500	500

EXPENDITURES BY CATEGORY AND FISCAL YEAR



PUBLIC WORKS

EXPENDITURE PERCENTAGES BY COST CENTER



\$937,617

Cost Center	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget	% Change FY18 - FY19
Buildings & Grounds	813,924	824,904	925,819	937,617	1.26%
Maintenance of Library Interiors	-	-	24,185	-	
Totals	813,924	824,904	950,004	937,617	13.17%



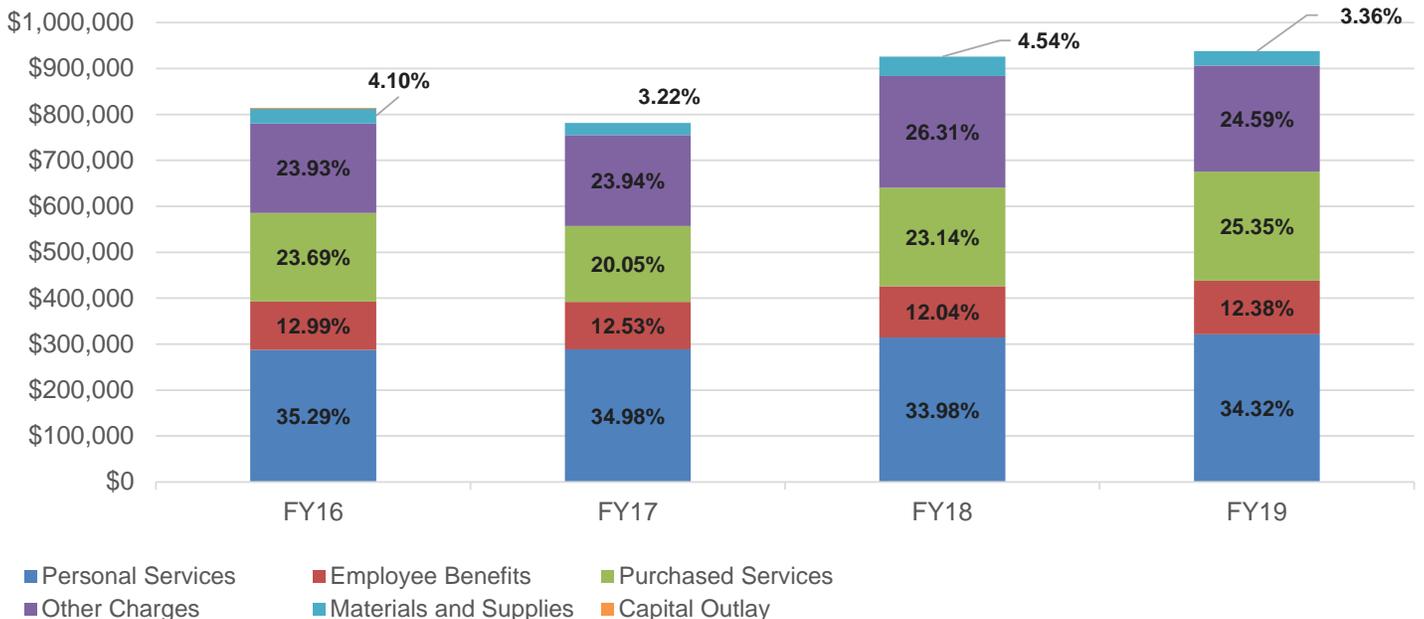
Maintenance of Buildings and Grounds is managed by the Department of Public Works (DPW). This department is comprised of two divisions, providing maintenance of general government building and grounds and custodial services. In addition, DPW provides management responsibilities of general government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

Revenues	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	802,120	812,435	925,819	937,617
Permits, Fees & Charges	11,804	12,469	-	-
Total	813,924	824,904	925,819	937,617

Expenditures

Personal Services	287,239	288,575	314,589	321,755
Employee Benefits	105,702	103,356	111,429	116,061
Purchased Services	192,835	165,385	214,226	237,708
Other Charges	194,743	197,488	243,575	230,593
Materials and Supplies	33,405	26,531	42,000	31,500
Capital Outlay	-	43,570	-	-
Total	813,924	824,904	925,819	937,617

EXPENDITURES BY CATEGORY AND FISCAL YEAR

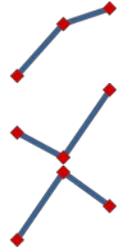


Budget Highlights

- ♦ 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

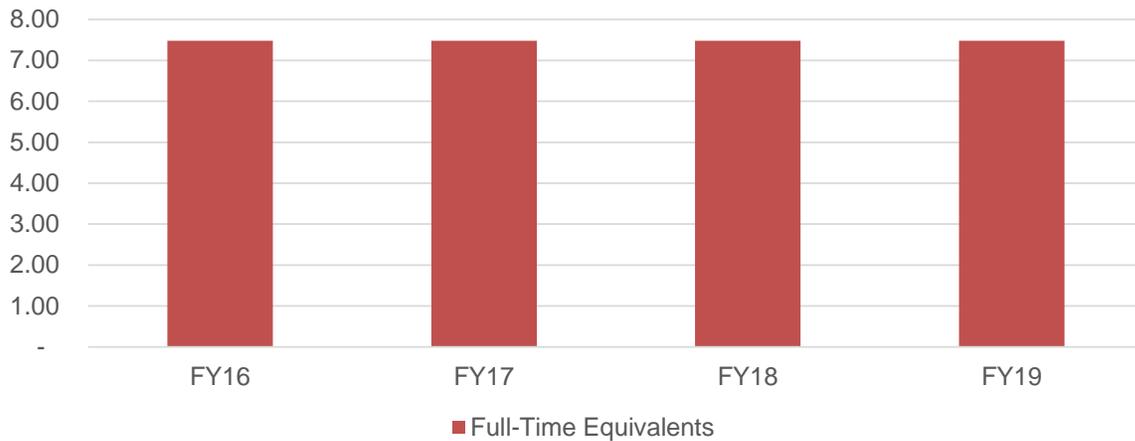
	FY16 Actuals	FY17 Actuals	FY18 Projection	FY19 Projection
Energy Costs	N/A	\$144,387	\$167,882	\$175,000
Number of Service Tickets	N/A	426	412	450
Number of Projects	N/A	6	10	8



Staffing

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Projection
Full-Time Equivalents	7.48	7.48	7.48	7.48

STAFFING LEVELS BY TYPE AND FISCAL YEAR

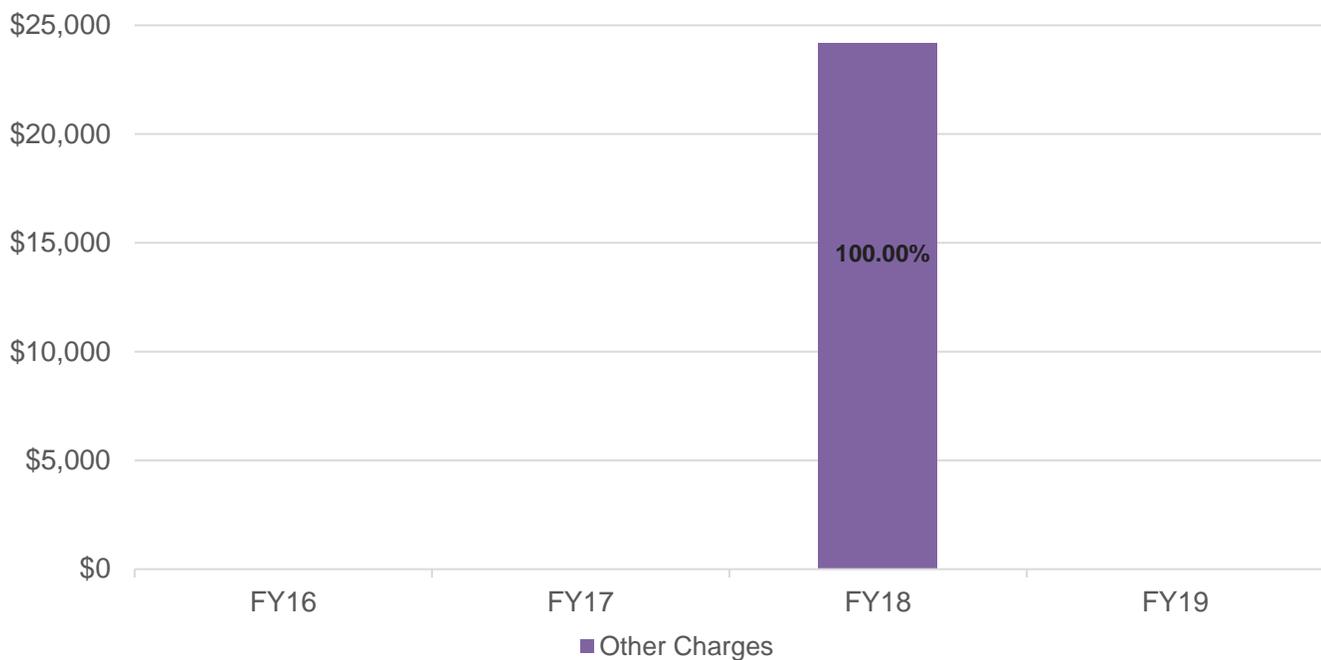




This department is part of the Buildings and Grounds maintenance function and is managed by the Library Director in consultation with the Public Works department. These funds will provide for the maintenance and upkeep of the three (3) county library interiors.

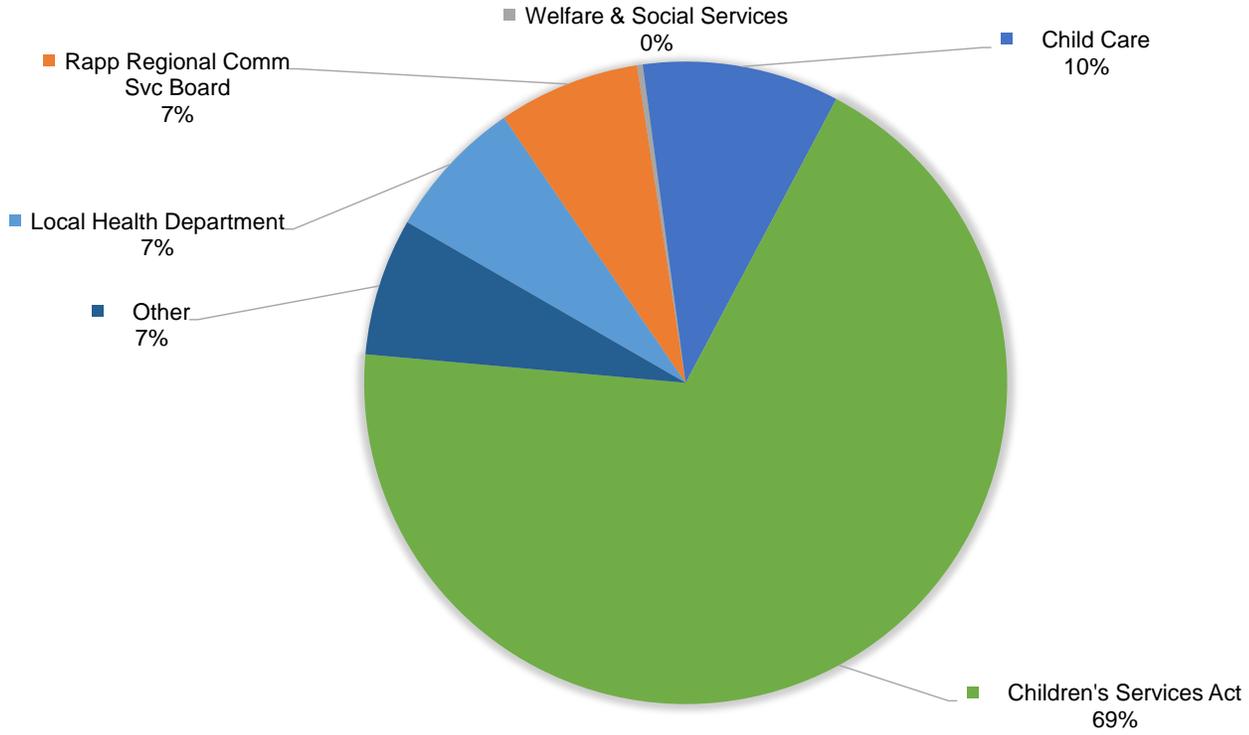
	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Revenues				
Undesignated Revenues	-	-	24,185	-
Total	-	-	24,185	-
Expenditures				
Other Charges	-	-	24,185	-
Total	-	-	24,185	-

EXPENDITURES BY CATEGORY AND FISCAL YEAR



Health and Welfare

EXPENDITURE PERCENTAGES BY COST CENTER



\$3,528,182

Cost Center	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget	% Change FY18 - FY19
Local Health Department	246,962	246,962	246,962	246,541	-0.17%
Rapp Regional Comm Svc Board	198,454	213,113	247,956	247,956	0.00%
Welfare & Social Services	8,232	3,795	9,885	9,885	0.00%
Office on Youth:					
Child Care	336,859	377,096	343,932	386,636	11.05%
Children's Services Act	2,102,458	3,011,081	2,384,765	2,390,581	0.24%
Other	258,747	257,837	240,294	246,583	2.55%
Totals	3,151,712	4,109,883	3,473,794	3,528,182	1.54%



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.

Public Health
Prevent. Promote. Protect

	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Revenues				
Undesignated Revenues	246,962	246,962	246,962	246,541
Total	246,962	246,962	246,962	246,541
Expenditures				
Other Charges	246,962	246,962	246,962	246,541
Total	246,962	246,962	246,962	246,541

EXPENDITURES BY CATEGORY AND FISCAL YEAR

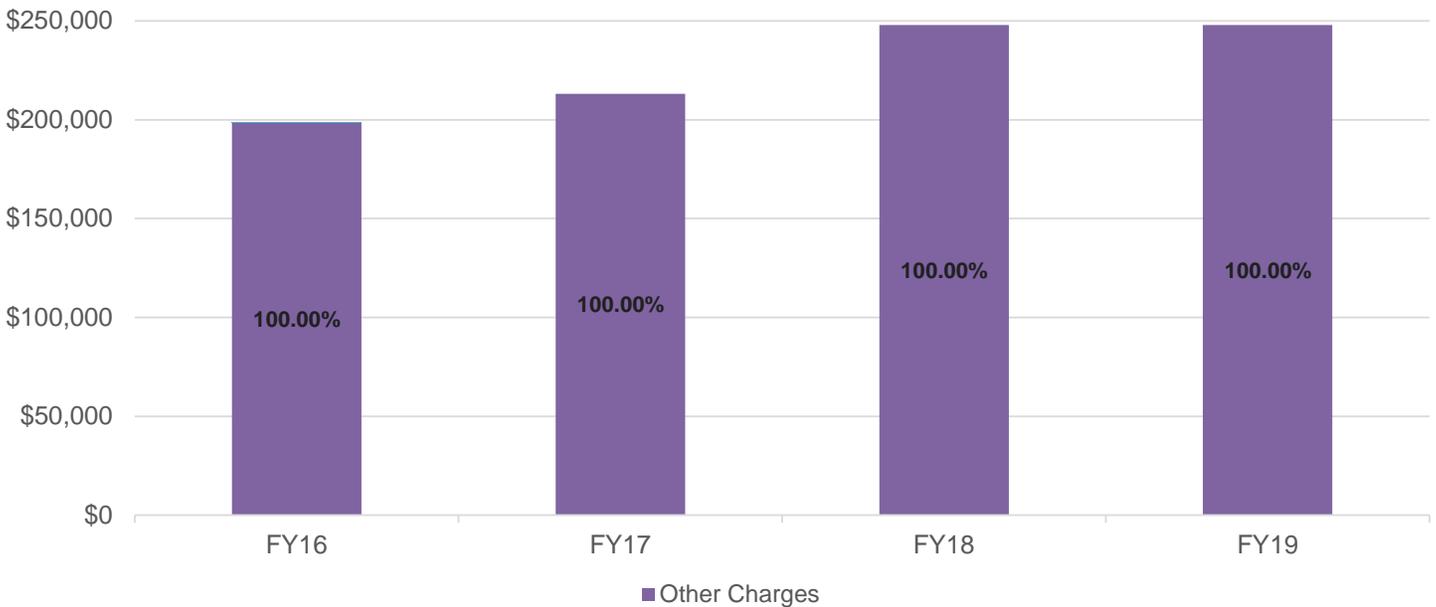




The Rappahannock-Rapidan Community Services Board and Area Agency on Aging provides services to individuals of all ages with disabilities related to mental illness, mental retardation, and substance abuse. The agency also operates an array of services for senior citizens in the area from advocacy to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

Revenues	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	198,454	213,113	247,956	247,956
Total	198,454	213,113	247,956	247,956
Expenditures				
Other Charges	198,454	213,113	247,956	247,956
Total	198,454	213,113	247,956	247,956

EXPENDITURES BY CATEGORY AND FISCAL YEAR





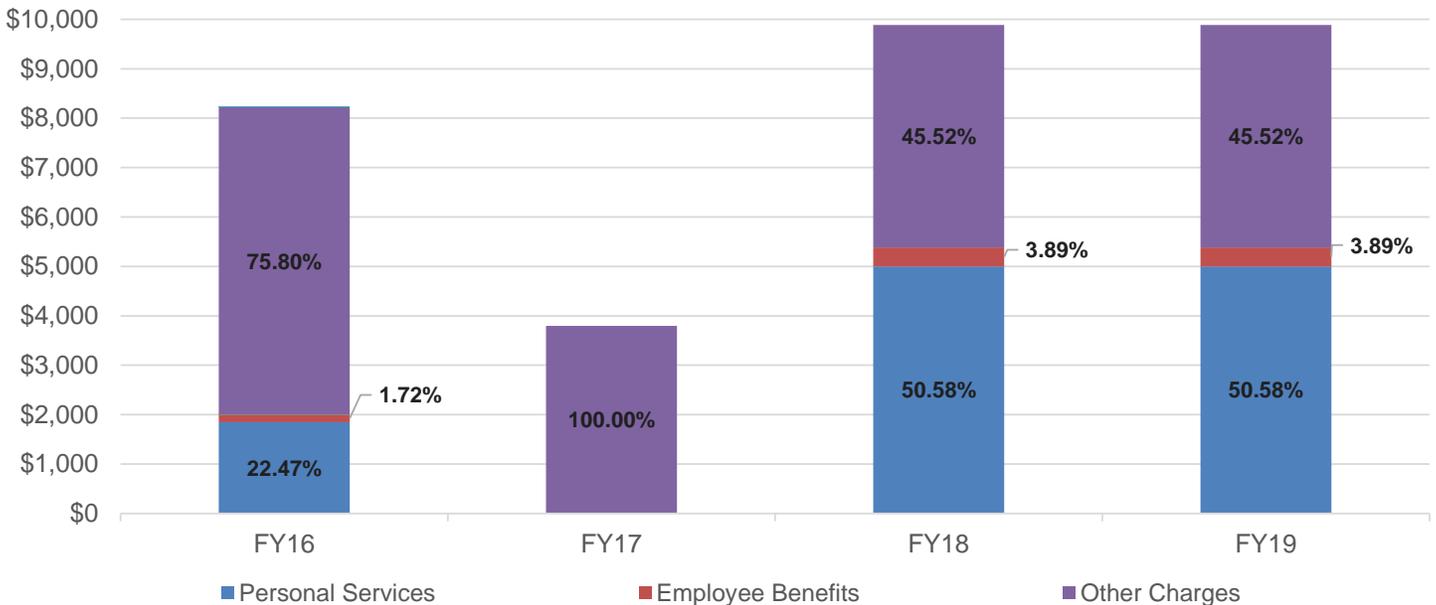
The Welfare and Social Services Board department provides support for the Social Services Board, State/Local Hospitalization Program, and Welfare Funeral Supplements. The State/Local Hospitalization Program is a cooperative effort between state and local governments that is designed to provide coverage for inpatient and outpatient hospital care, care in approved ambulatory surgical centers, and care provided in local health departments. Social Services and the 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	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	8,232	3,795	9,885	9,885
Total	8,232	3,795	9,885	9,885

Expenditures	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Personal Services	1,850	-	5,000	5,000
Employee Benefits	142	-	385	385
Other Charges	6,240	3,795	4,500	4,500
Total	8,232	3,795	9,885	9,885

EXPENDITURES BY CATEGORY AND FISCAL YEAR



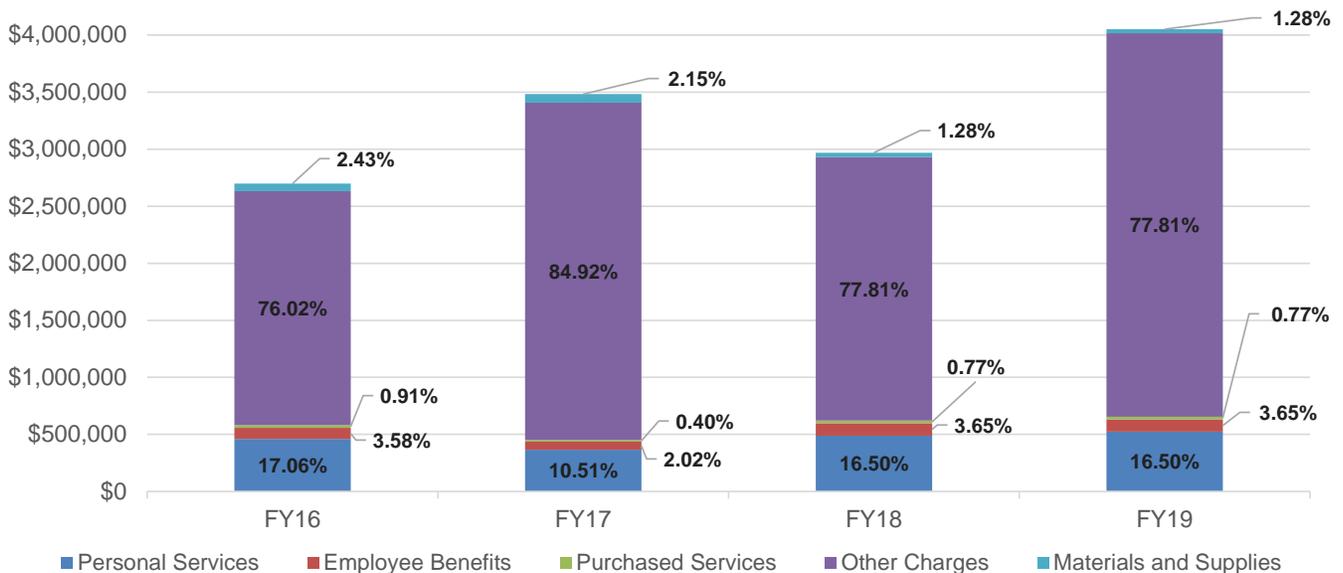


The Office on Youth has many programs and responsibilities. These include, but are not limited to: School-Age Child Care; Children's Services Act Pool; Children's Services Act Administration, Virginia Juvenile Community Crime Control Act; Office on Youth Administration; Office on Youth Programs; Youth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

Revenues	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	1,226,337	1,334,784	1,324,874	2,381,721
Permits, Fees & Charges	344,172	392,352	351,476	386,636
Functional Aid: Local	34,782	67,608	20,000	20,000
Functional Aid: State	1,092,773	1,687,376	1,272,641	1,262,931
Total	2,698,064	3,482,121	2,968,991	4,051,288

Expenditures	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Personal Services	460,193	366,044	489,842	523,498
Employee Benefits	96,638	70,225	108,294	107,943
Purchased Services	24,439	14,007	22,724	23,010
Other Charges	2,051,163	2,957,095	2,310,237	3,362,462
Materials and Supplies	65,632	74,750	37,894	34,375
Total	2,698,064	3,482,121	2,968,991	4,051,288

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.

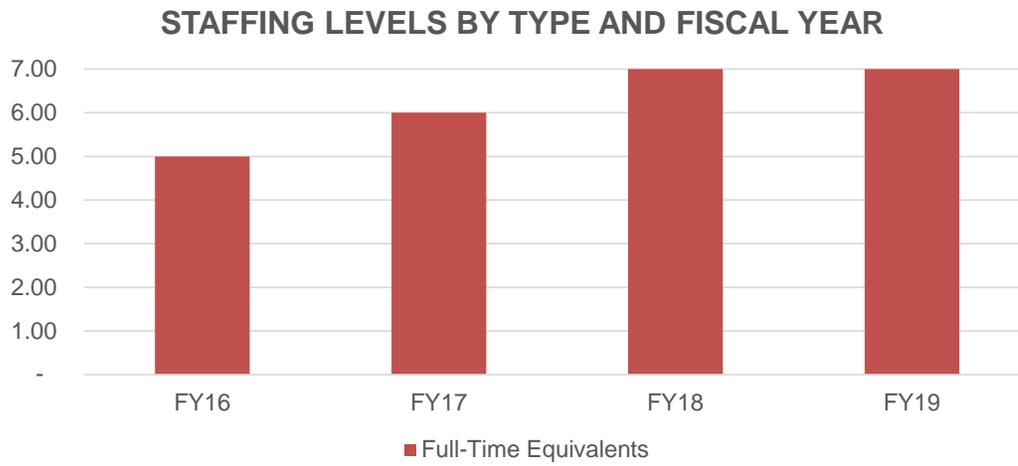
Performance Measures

	FY16 Actuals	FY17 Actuals	FY18 Projection	FY19 Projection	
Number of children served in our school-age child care programs	N/A	277	259	275	
Children's Services Act- Number of children served	N/A	156	138	N/A	
Virginia Foundation for Health Youth (VFHY) SFP Families Enrolled	N/A	8	13	20	
Virginia Foundation for Health Youth (VFHY) SFP Families Graduated	N/A	8	10	20	
Virginia Foundation for Healthy Youth (VFHY) SFP Children Enrolled	N/A	10	20	20	
Virginia Foundation for Healthy Youth (VFHY) SFP Children Graduated	N/A	9	16	20	
Virginia Foundation for Healthy Youth (VFHY) SFP Parents/Caregivers Enrolled	N/A	11	17	12	
Virginia Foundation for Healthy Youth SFP Parents/Caregivers Graduated	N/A	11	14	12	
Number of Youth served with Virginia Foundation for Healthy Youth Programming	N/A	189	283	250	
Number of Virginia Foundation for Healthy Youth Program Sessions Offered	N/A	137	97	31	
Parent Training: Programs Held	N/A	4	5	Varied	
Parent Training: Program Attendees	N/A	74	102	Varied	
Parent Training: Upcoming Programs	N/A	0	0	Varied	
Number of Public Events/Activities Provided by OOO Programming	N/A	4	17	10	
Number of Public Relations Events attended by OOO Programming	N/A	7	3	10	
Number of Juveniles Served under the VJCCCA Grant	N/A	25	44	40	
Number of Volunteer Hours Completed by OOO Volunteers	N/A	1,256	1,282	1,300	

FY18 Measurement Period July 2017-May 2018 (except CSA- through April 30, 2018)

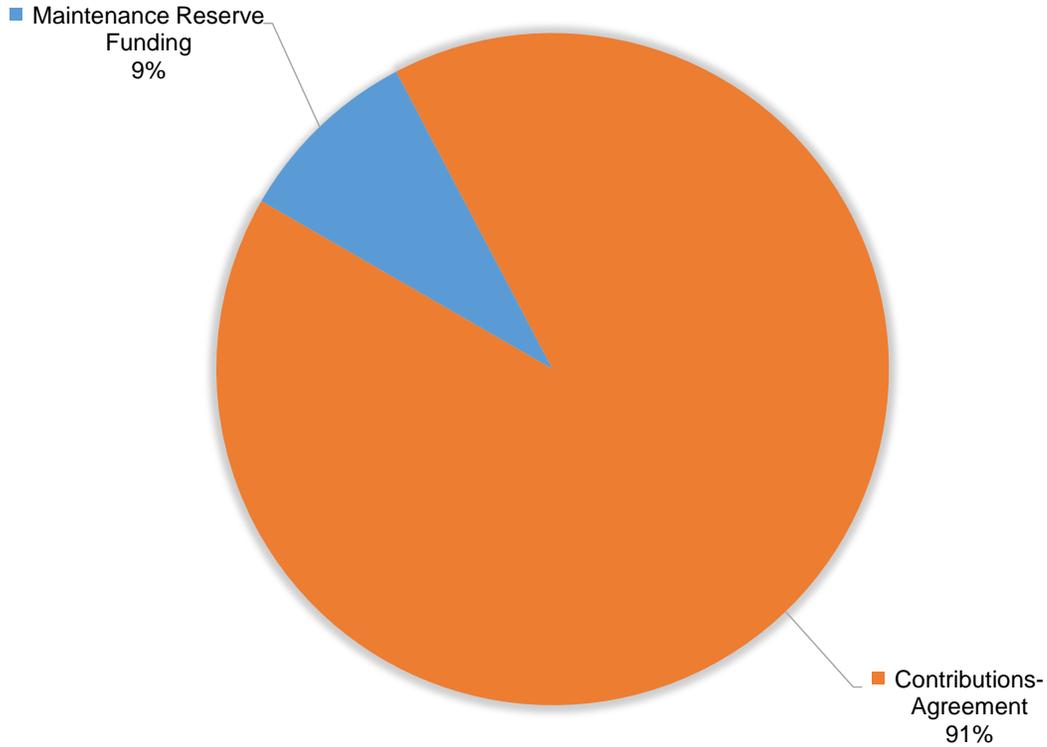
Staffing

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Projection
Full-Time Equivalents	5.00	6.00	7.00	7.00



EDUCATION*

EXPENDITURE PERCENTAGES BY COST CENTER



\$18,600

Cost Center	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget	% Change FY18 - FY19
Germonna Community College:					
Maintenance Reserve Funding	1,417	1,431	1,574	1,669	5.69%
Contributions- Agreement	9,056	8,875	8,722	16,931	48.49%
Totals	10,473	10,306	10,296	18,600	-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.

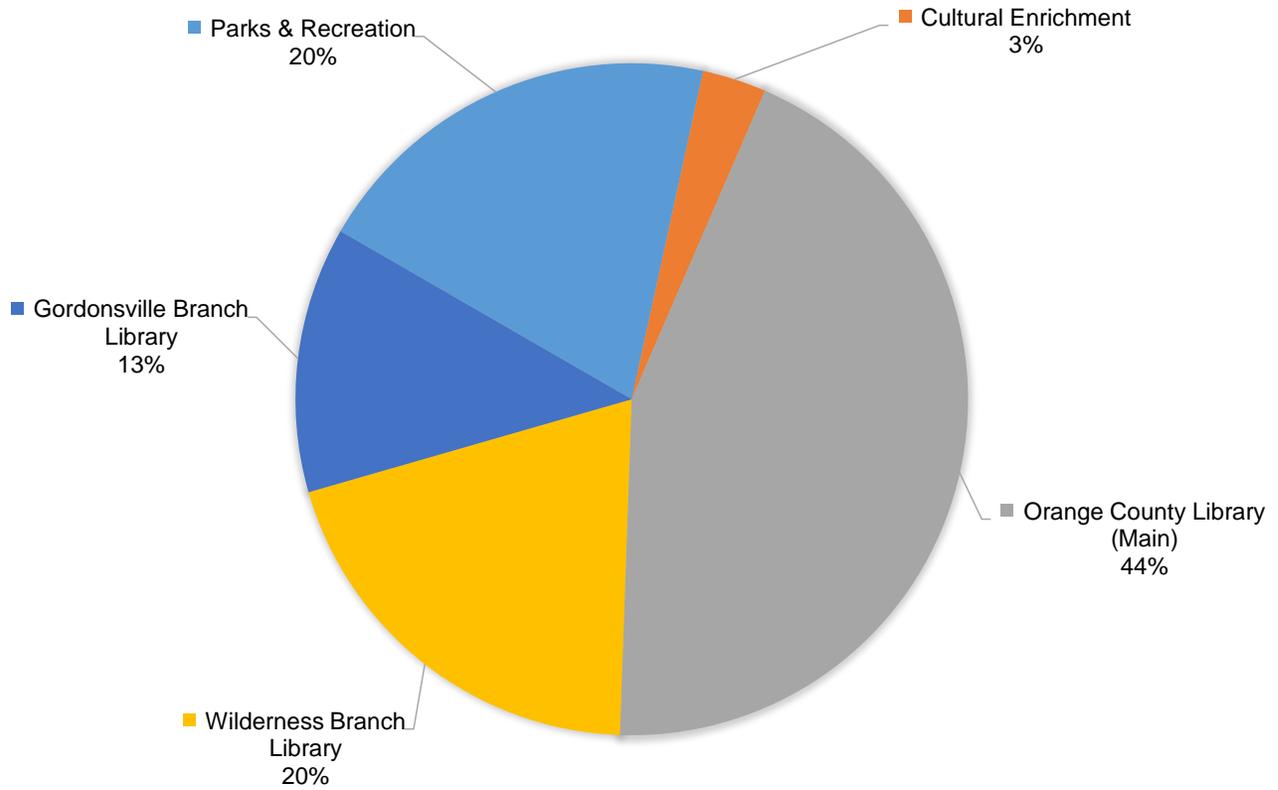
	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Revenues				
Undesignated Revenues	10,473	10,306	10,296	18,600
Total	10,473	10,306	10,296	18,600
Expenditures				
Other Charges	10,473	10,306	10,296	18,600
Total	10,473	10,306	10,296	18,600

EXPENDITURES BY CATEGORY AND FISCAL YEAR



PARKS, RECREATION AND CULTURE

EXPENDITURE PERCENTAGES BY COST CENTER



\$1,368,761

Cost Center	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget	% Change FY18 - FY19
Parks & Recreation	235,722	221,589	252,758	274,877	8.05%
Cultural Enrichment	41,500	32,500	41,500	42,000	1.19%
Orange County Library (Main)	591,540	584,340	593,785	603,258	1.57%
Wilderness Branch Library	268,137	259,959	268,360	273,478	1.87%
Gordonsville Branch Library	154,055	155,334	158,096	175,148	9.74%
Totals	1,290,955	1,253,722	1,314,499	1,368,761	3.96%



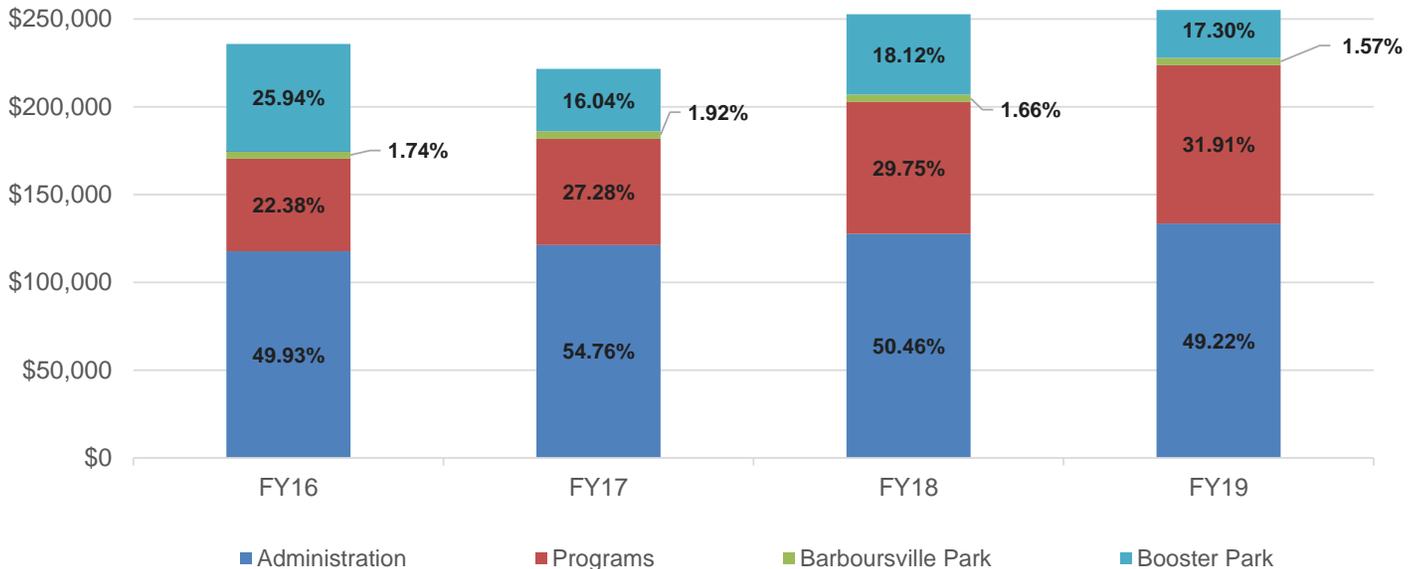
The Parks and Recreation Department is responsible for the specific development and implementation of recreational programs for the citizens of Orange County. Orange County Parks and Recreation provides a wide variety of organized recreational activities for all ages (Youth, Adult, 50 & Wiser) Activities 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	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	174,217	151,478	170,158	178,077
Permits, Fees & Charges	61,505	71,111	82,600	96,800
Total	235,722	222,589	252,758	274,877

Expenditures	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Administration	117,693	121,336	127,554	133,565
Programs	52,766	60,460	75,191	90,100
Barbourville Park	4,111	4,249	4,207	4,257
Booster Park	61,152	35,544	45,806	46,955
Total	235,722	221,589	252,758	274,877

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

	FY16 Actuals	FY17 Actuals	FY18 Projection	FY19 Projection
Programs: Youth; Adult; Seniors	N/A	42	48	45
Participants: Programs: Discount Tickets; Special Events	N/A	13,358	21,866	12,950
Park Use: Barboursville Park- Rentals, Leagues; Booster Park- Rentals, Leagues	N/A	48	42	46
Registration type: Walk in, Drop box, Mail, Phone, Fax, Scan/email	N/A	497	330	420
Hours worked by CVJR workforce: Barboursville Park; Booster Park	N/A	501	462	400

Staffing

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Projection
Full-Time Equivalents	1.50	1.50	1.50	1.50

STAFFING LEVELS BY TYPE AND FISCAL YEAR

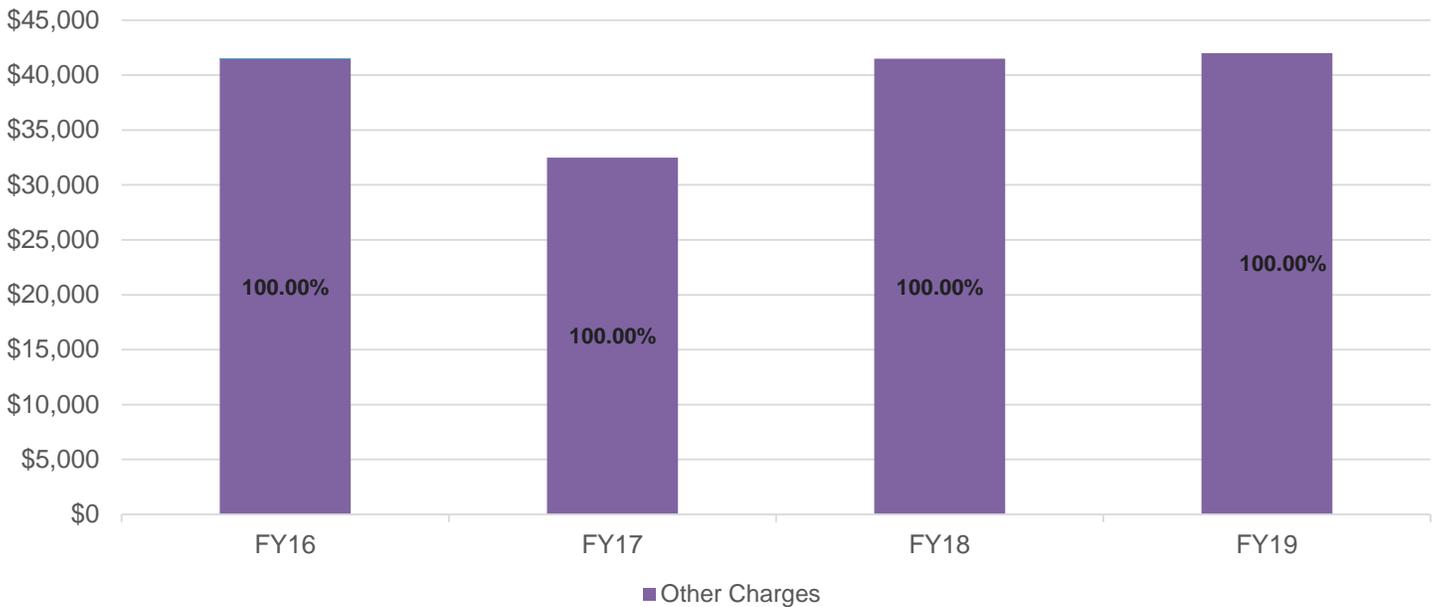




This department serves as a record of financial support in the development of important tourist and cultural centers for Orange County. Also, the department supports outside agencies that provide services to the citizens of Orange County.

	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Revenues				
Undesignated Revenues	37,000	32,500	37,000	37,500
Functional Aid: State	4,500	-	4,500	4,500
Total	41,500	32,500	41,500	42,000
Expenditures				
Other Charges	41,500	32,500	41,500	42,000
Total	41,500	32,500	41,500	42,000

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.

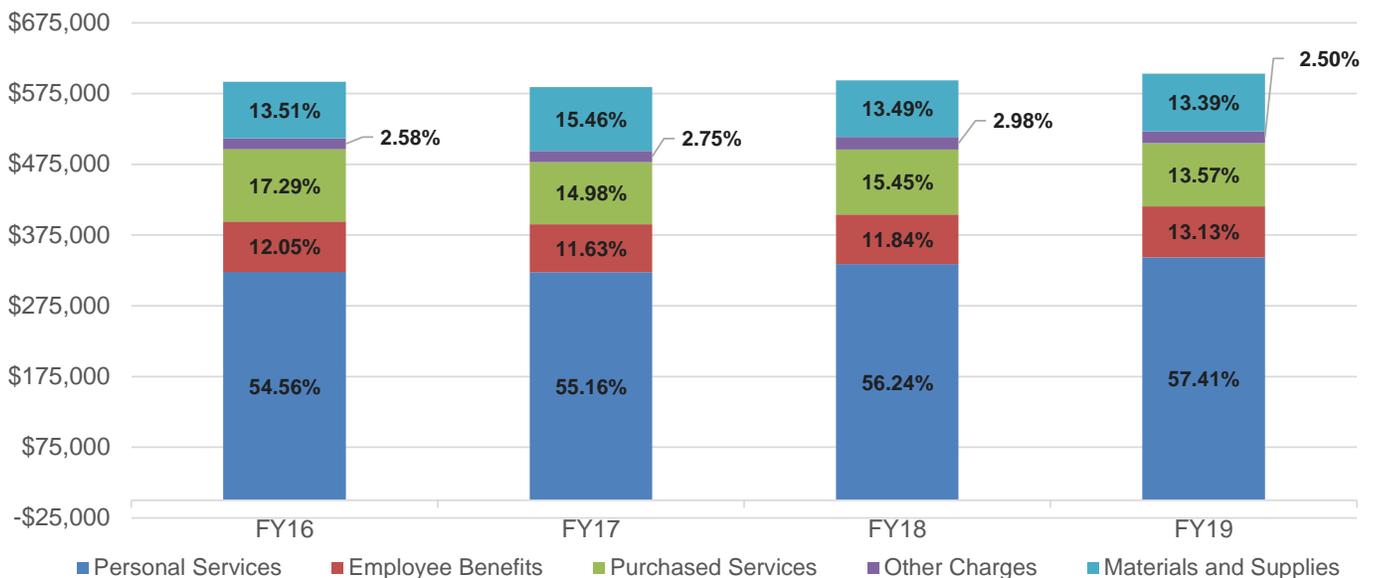
The Main Library located in the Sedwick Building provides service to the Town of Orange and central areas of the County.

Revenues	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	423,693	406,566	422,483	428,552
Permits, Fees & Charges	21,462	27,120	21,634	23,541
Functional Aid: State	146,385	150,654	149,668	151,165
Total	591,540	584,340	593,785	603,258

Expenditures

Personal Services	322,762	322,342	333,925	343,304
Employee Benefits	71,298	67,987	70,287	72,277
Purchased Services	102,294	87,558	91,764	89,392
Other Charges	15,244	16,090	17,680	16,481
Materials and Supplies	79,942	90,362	80,129	81,804
Total	591,540	584,340	593,785	603,258

EXPENDITURES BY CATEGORY AND FISCAL YEAR

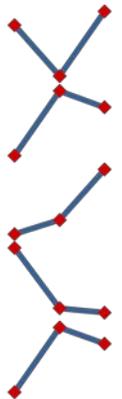


Budget Highlights

- ♦ 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

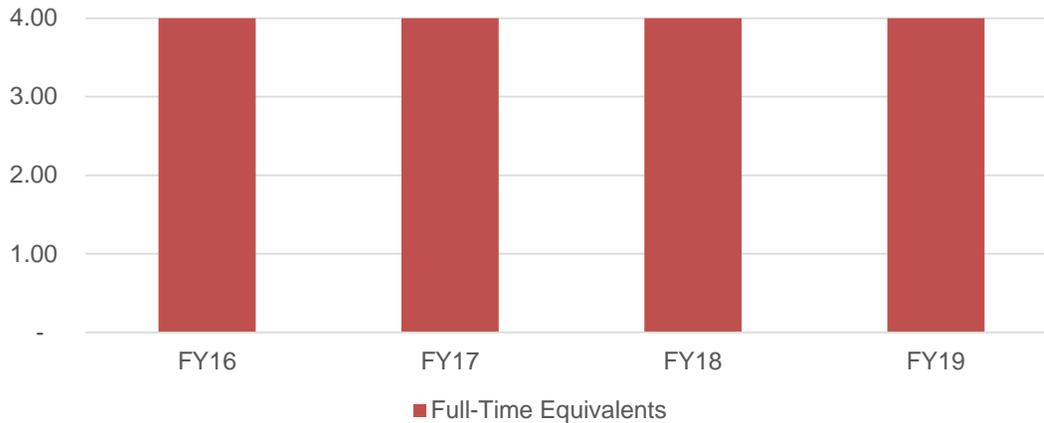
	FY16 Actuals	FY17 Actuals	FY18 Projection	FY19 Projection
Door count of visitors	N/A	92,230	85,026	94,200
Program attendance of all ages	N/A	1,890	2,198	2,120
Use of library meeting rooms (both by us and outside groups)	N/A	243	250	275
Fulfillment of customer hold requests	N/A	17,674	16,860	16,800
Use of digital materials (eBooks, downloadable audio & video and digital magazines)	N/A	16,838	17,456	17,300



Staffing

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Projection
Full-Time Equivalents	4.00	4.00	4.00	4.00

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.

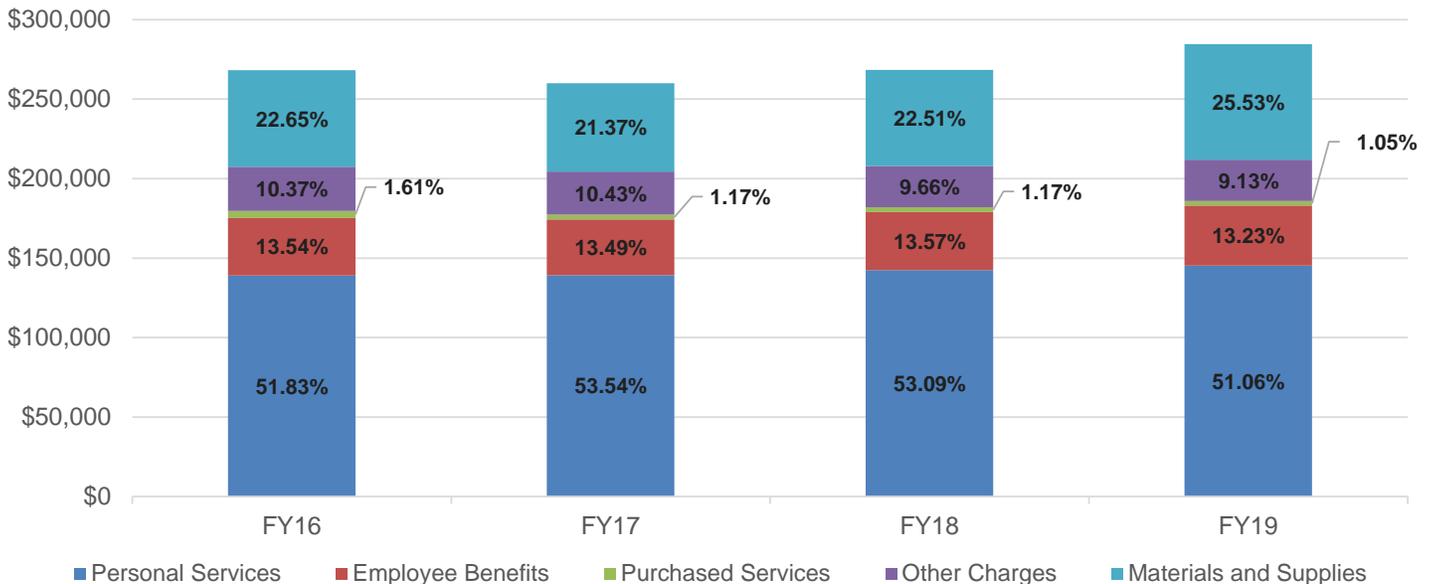
The Wilderness Branch Library provides services to Orange County residents in the eastern portion of the County. The Wilderness Branch has a specialized Civil War collection.

Revenues	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	258,168	246,612	255,230	271,369
Permits, Fees & Charges	9,969	11,347	13,130	13,262
Total	268,137	257,959	268,360	284,631

Expenditures

Personal Services	138,980	139,191	142,471	145,320
Employee Benefits	36,296	35,057	36,411	37,667
Purchased Services	4,326	3,042	3,130	2,976
Other Charges	27,798	27,125	25,932	25,994
Materials and Supplies	60,737	55,543	60,416	72,674
Total	268,137	259,959	268,360	284,631

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.

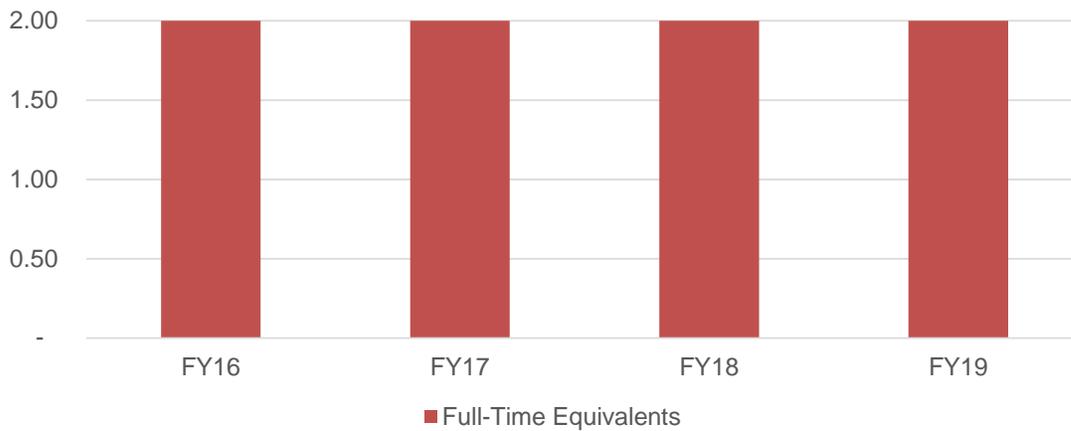
Performance Measures

	FY16 Actuals	FY17 Actuals	FY18 Projection	FY19 Projection
Door count of visitors	N/A	51,056	47,906	50,950
Program attendance of all ages	N/A	1,994	2,408	2,400
Use of library meeting rooms (both by us and outside groups)	N/A	282	270	268
Fulfillment of customer hold requests	N/A	17,719	18,778	18,135
Use of digital materials (eBooks, downloadable audio & video and digital magazines)	N/A	16,838	17,456	17,300

Staffing

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Projection
Full-Time Equivalents	2.00	2.00	2.00	2.00

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.

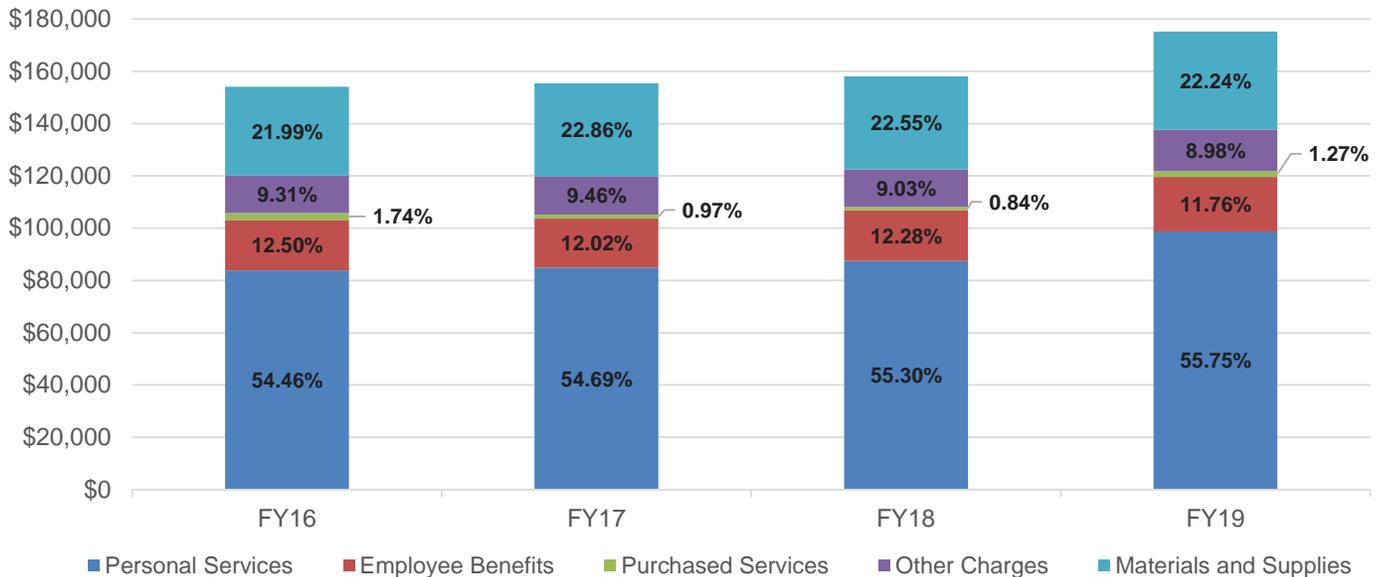
The Gordonsville Library provides services to the south and western portion of the County of Orange.

Revenues	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	147,380	148,619	150,521	167,497
Permits, Fees & Charges	6,675	6,715	7,575	7,651
Total	154,055	155,334	158,096	175,148

Expenditures

Personal Services	83,895	84,954	87,430	98,748
Employee Benefits	19,252	18,675	19,415	20,826
Purchased Services	2,678	1,508	1,335	2,255
Other Charges	14,350	14,688	14,269	15,911
Materials and Supplies	33,880	35,509	35,647	37,408
Total	154,055	155,334	158,096	175,148

EXPENDITURES BY CATEGORY AND FISCAL YEAR



Budget Highlights

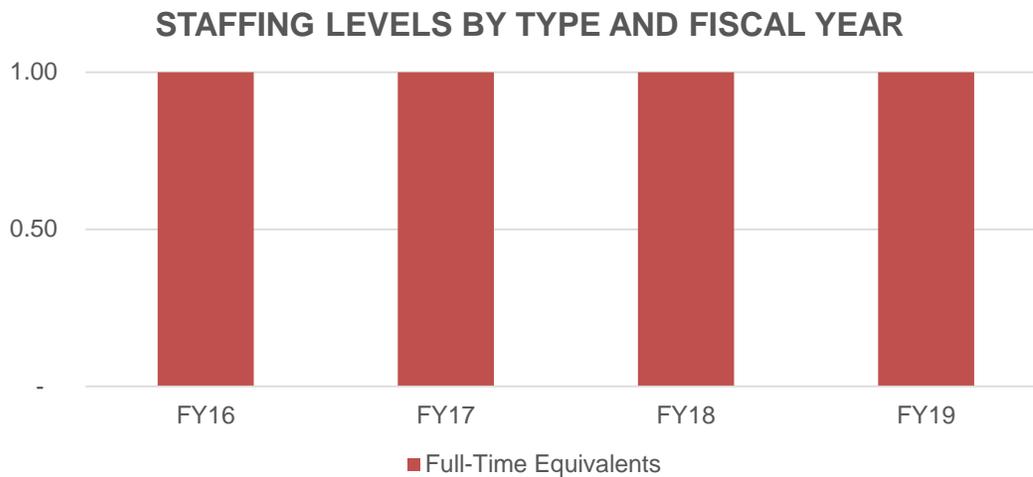
- ♦ The library continues to provide summer reading programs supporting literacy and pre-literacy development.
- ♦ The FY18 Adopted Budget continues to support funding for lectures and hands-on programs.
- ♦ Funding is included in the budget to support school curricula and lifelong learning.

Performance Measures

	FY16 Actuals	FY17 Actuals	FY18 Projection	FY19 Projection
Door count of visitors	N/A	29,592	26,304	28,420
Program attendance of all ages	N/A	1,011	1,048	1,100
Use of library meeting rooms (both by us and outside groups)	N/A	268	480	300
Fulfillment of customer hold requests	N/A	8,730	10,876	9,875
Use of digital materials (eBooks, downloadable audio & video and digital magazines)	N/A	16,838	17,456	17,300

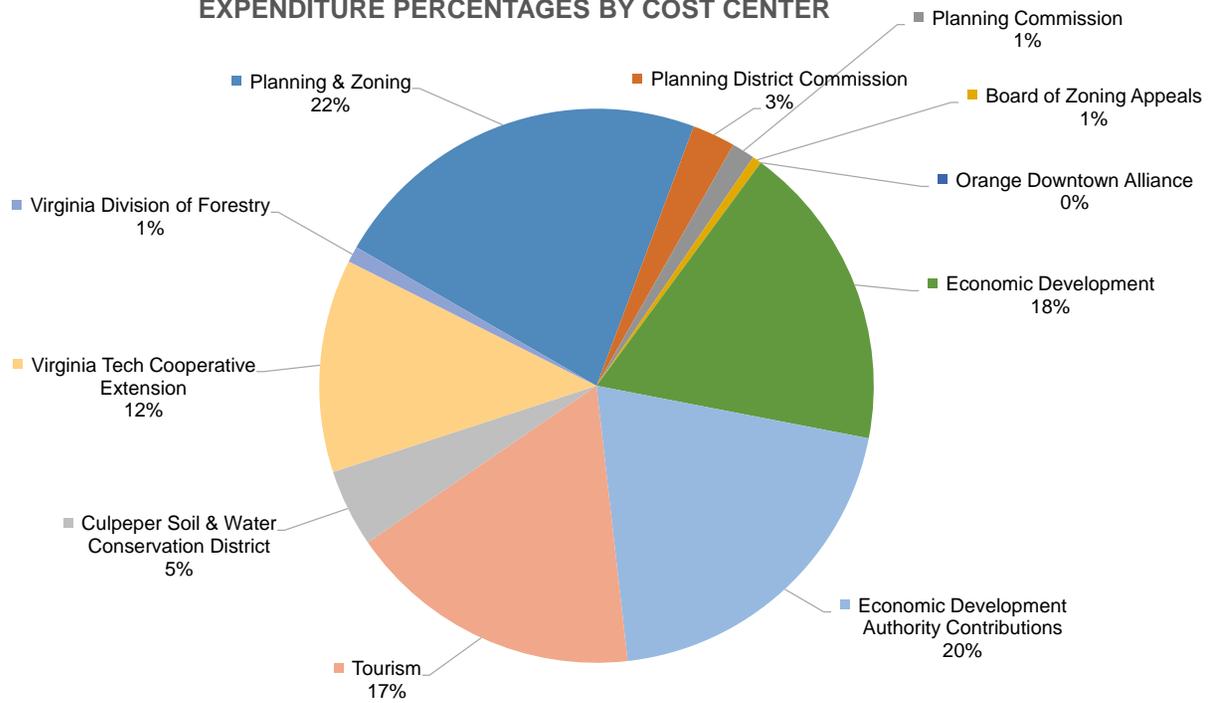
Staffing

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Projection
Full-Time Equivalents	1.00	1.00	1.00	1.00



COMMUNITY DEVELOPMENT

EXPENDITURE PERCENTAGES BY COST CENTER



\$1,337,937

Cost Center	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget	% Change FY18 - FY19
Planning & Zoning	266,498	279,415	307,083	299,316	-2.59%
Planning District Commission	32,461	33,263	33,264	33,593	0.98%
Planning Commission	7,101	8,794	17,606	18,000	2.19%
Board of Zoning Appeals	144	989	6,600	7,200	8.33%
Orange Downtown Alliance	5,000	-	-	-	0.00%
Economic Development	240,060	243,470	265,062	240,031	-10.43%
Economic Development Authority Contributions	463,057	213,928	298,508	269,791	-10.64%
Tourism	217,089	186,015	236,174	230,511	-2.46%
Culpeper Soil & Water Conservation District	61,666	57,590	71,090	60,562	-17.38%
Virginia Tech Cooperative Extension	140,291	151,287	164,025	166,530	1.50%
Virginia Division of Forestry	12,402	12,402	12,403	12,403	0.00%
Totals	1,445,770	1,187,153	1,411,815	1,337,937	-5.52%

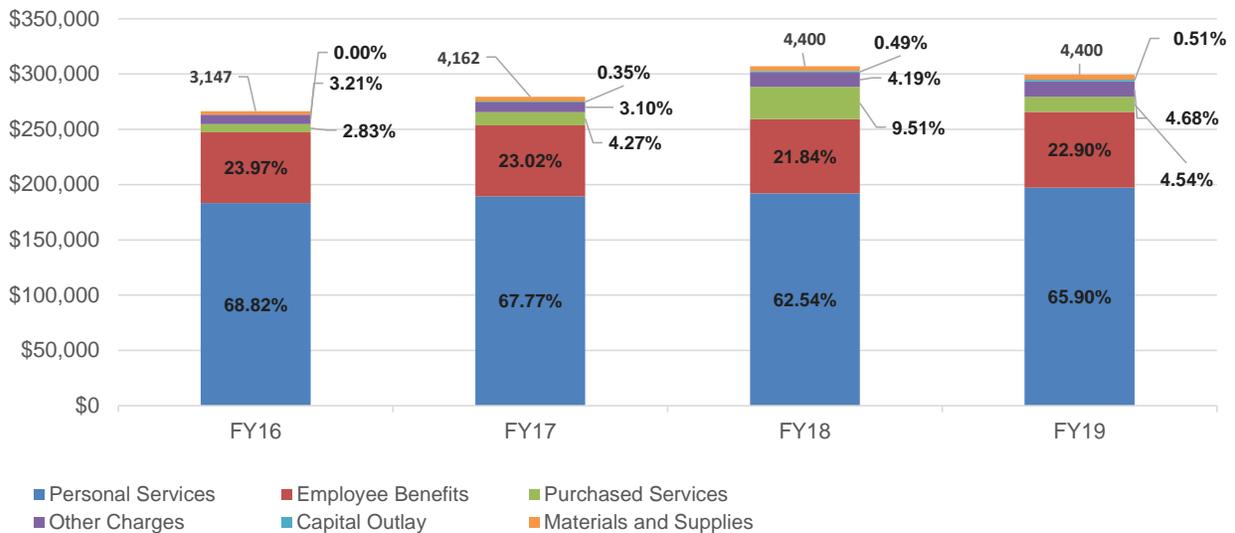


The Department of Planning and Zoning is responsible for the following programs: Long Range Planning, Zoning Administration and Enforcement, Subdivision Review, Geographic Information System (GIS) Coordination, and Erosion and Sediment Control Program Administration and Enforcement. In addition, the 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.

	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Revenues				
Undesignated Revenues	227,867	228,866	265,225	241,736
Permits, Fees & Charges	38,631	50,546	41,858	57,580
Total	266,498	279,412	307,083	299,316
Expenditures				
Personal Services	183,394	189,364	192,065	197,251
Employee Benefits	63,879	64,311	67,062	68,546
Purchased Services	7,533	11,940	29,200	13,600
Other Charges	8,545	8,672	12,856	14,019
Materials and Supplies	3,147	4,162	4,400	4,400
Capital Outlay	-	964	1,500	1,500
Total	266,498	279,412	307,083	299,316

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.

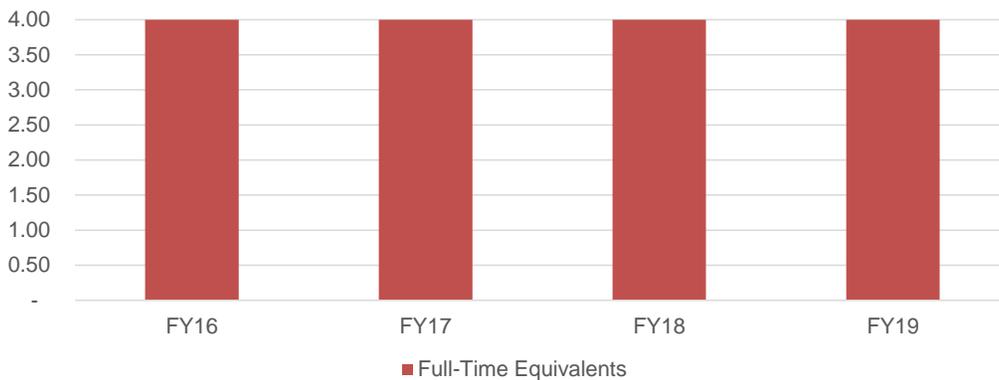
Performance Measures

	FY16 Actuals	FY17 Actuals	FY18 Projection	FY19 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	10	20	
Number of zoning violations	9	11	10	18	
Number of zoning violations closed	9	11	10	4	
Number of zoning permits issued	289	343	728	356	
Number of E&S permits issued	88	93	290	122	
Number of E&S inspections performed	400	423	1170	739	
Number of plats submitted for reviewed	49	60	100	53	
Number of minor and/or major site plans submitted for review	2	10	16	17	
Percentage of times the online GIS is updated on a monthly basis (X/12)	N/A	75%	100%	100%	

Staffing

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Projection
Full-Time Equivalents	4.00	4.00	4.00	4.00

STAFFING LEVELS BY TYPE AND FISCAL YEAR

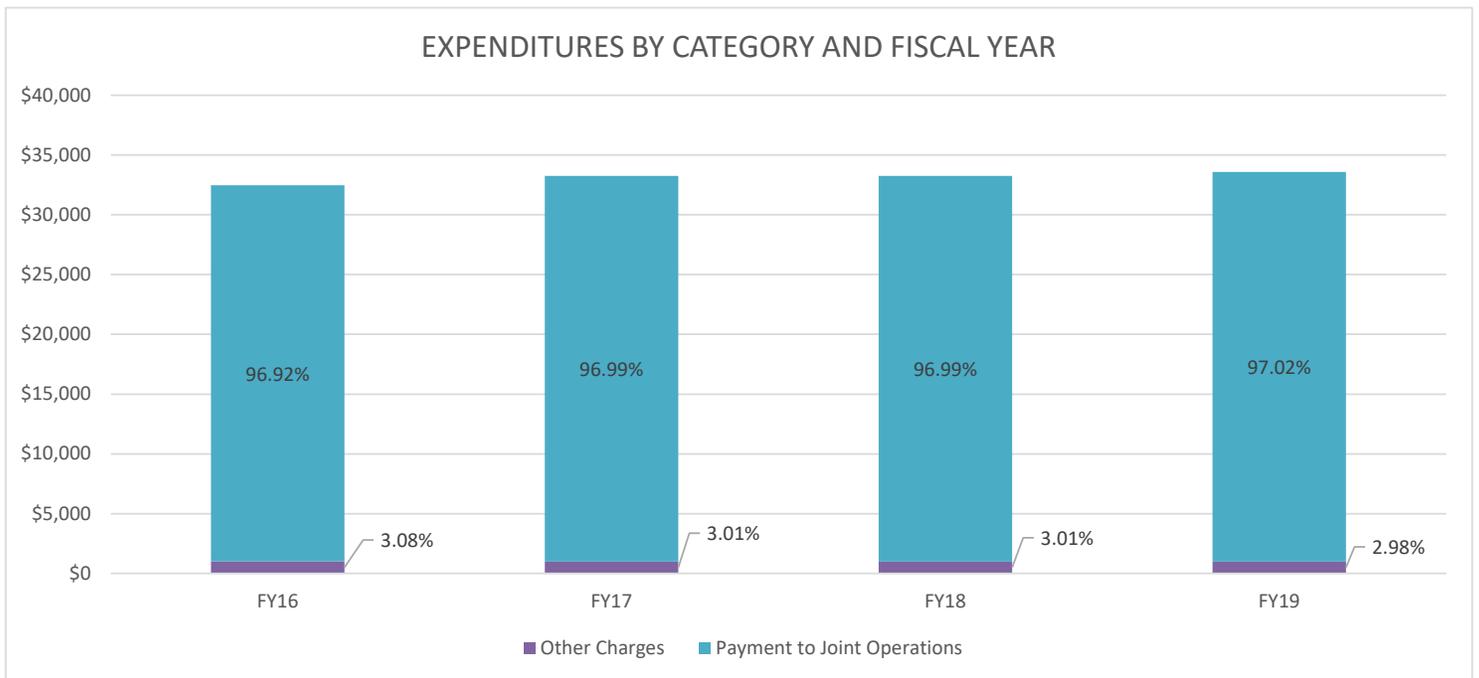


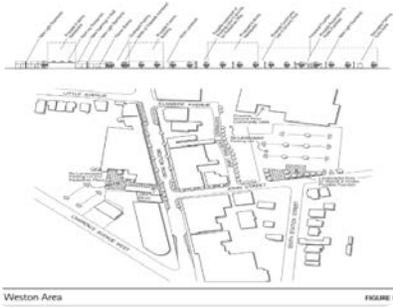


The Rappahannock-Rapidan Regional Commission (RRRC) serves the Counties of Culpeper, Fauquier, Madison, Orange, and Rappahannock, as well as the Towns of Culpeper, Gordonsville, Madison, Orange, Remington, and Warrenton. One of 21 regional commissions chartered by the Commonwealth of Virginia, the RRRC 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	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	32,461	33,263	33,264	33,593
Total	32,461	33,263	33,264	33,593

Expenditures	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Other Charges	1,000	1,000	1,000	1,000
Payment to Joint Operations	31,461	32,263	32,264	32,593
Total	32,461	33,263	33,264	33,593





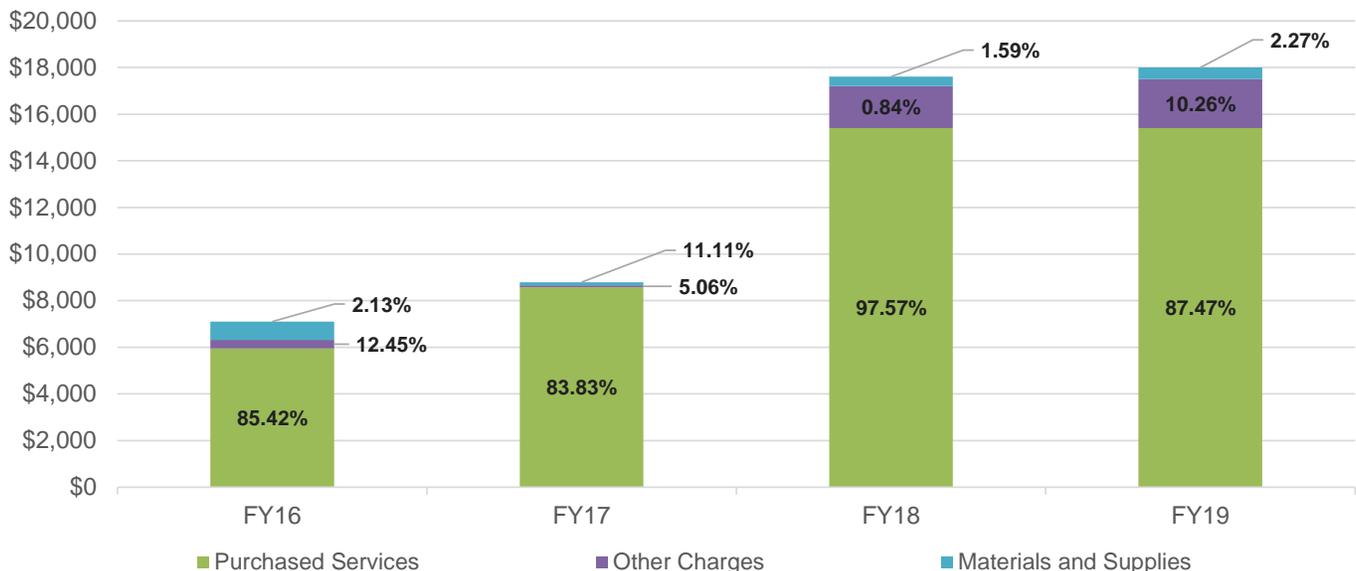
The Planning Commission advises the Board of Supervisors on the matters of planning and zoning. Specifically, their tasks include review of and recommendation on rezoning and special use permit applications, plan review and development, ordinance review and development, and periodic review of and updating 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.

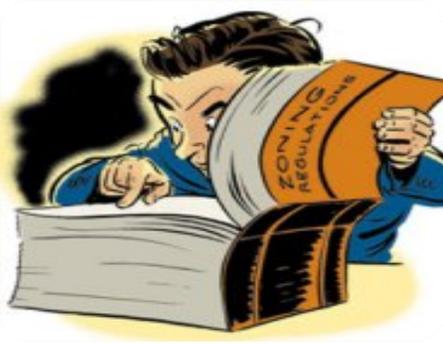
Revenues	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	7,101	8,794	17,606	18,000
Total	7,101	8,794	17,606	18,000

Expenditures	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Purchased Services	5,953	8,580	15,400	15,400
Other Charges	359	74	1,806	2,100
Materials and Supplies	789	140	400	500
Total	7,101	8,794	17,606	18,000

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



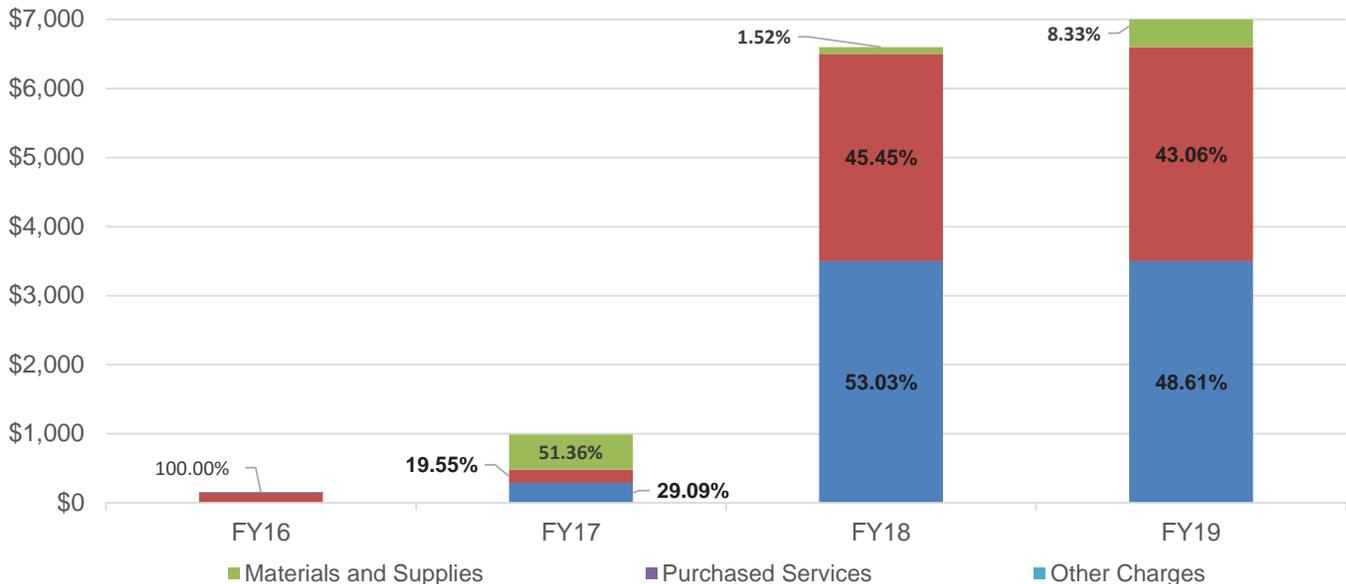


The Board of Zoning Appeals considers requests for variances and appeals of decisions made by the Zoning Administrator. The five members of the Board of Zoning Appeals are appointed by the Orange County Circuit Court, one from each election district, upon recommendations made by the Board of Supervisors.

Revenues	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	144	989	6,600	7,200
Total	144	989	6,600	7,200
Expenditures				
Purchased Services	-	288	3,500	3,500
Other Charges	144	193	3,000	3,100
Materials and Supplies	-	508	100	600
Total	144	989	6,600	7,200

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

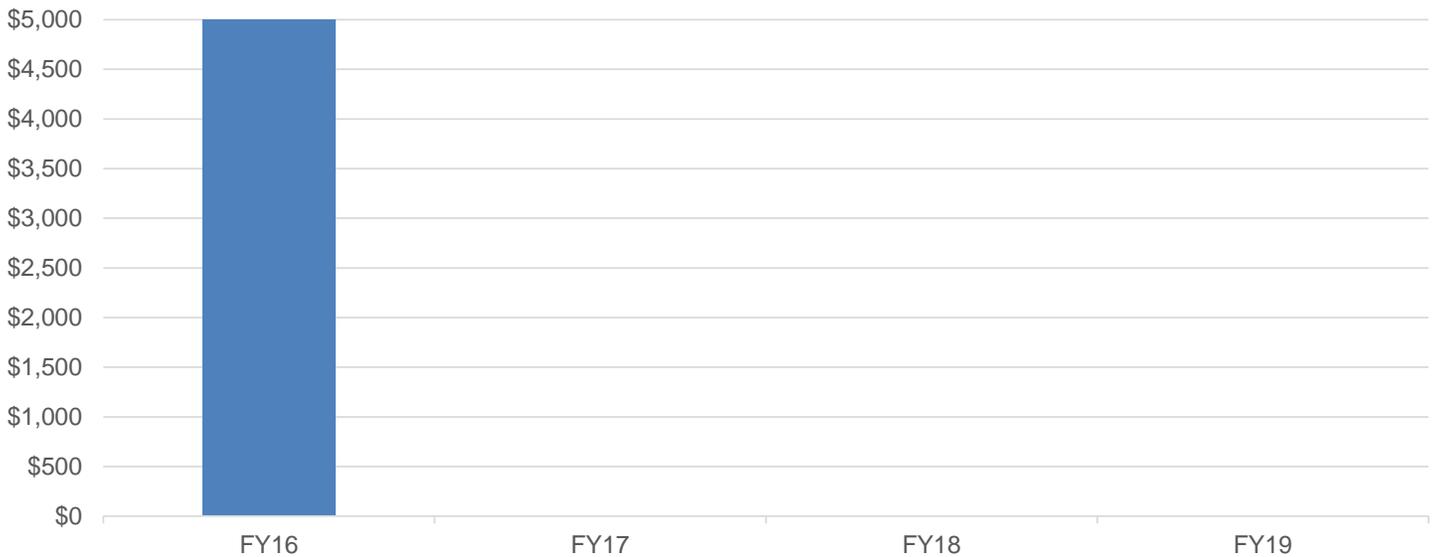




The Orange Downtown Alliance is a nonprofit association established to enhance the economic environment of the town of Orange as a center of commerce while maintaining the character and integrity of the town's central business district as an attractive place to live, work and visit.

	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 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.

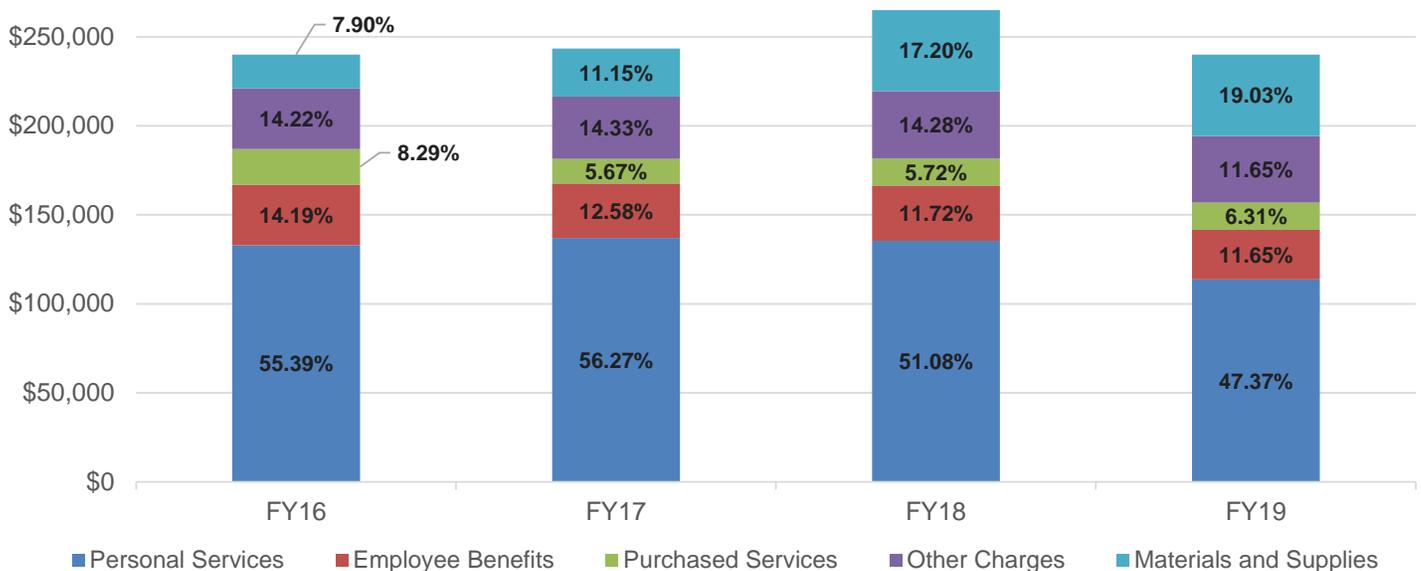
Working directly with the County Administrator and the Orange County Economic Development Authority, Orange County Economic Development makes sure that the team in place can assemble the partners necessary to answer questions related to relocations, expansions and the general business environment.

Revenues	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	240,060	243,470	265,062	240,031
Total	240,060	243,470	265,062	240,031

Expenditures

Personal Services	132,968	137,011	135,383	113,707
Employee Benefits	34,072	30,639	31,073	27,956
Purchased Services	19,911	13,801	15,150	15,150
Other Charges	34,136	34,879	37,863	37,538
Materials and Supplies	18,974	27,140	45,593	45,680
Total	240,060	243,470	265,062	240,031

EXPENDITURES BY CATEGORY AND FISCAL YEAR

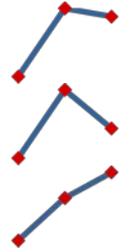


Budget Highlights

- ♦ 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

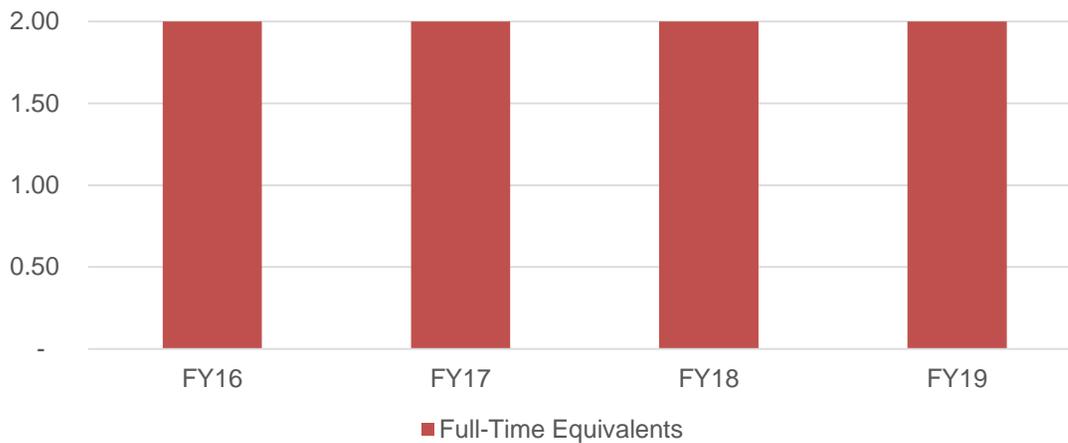
	FY16 Actuals	FY17 Actuals	FY18 Projection	FY19 Projection
Website: Number of unique website hits	N/A	4,083	3,584	4,400
Marketing: Number of unique prospect inquires and the corresponding inquiry type (woodworking, butter, etc)	N/A	37	16	25
Number of special events hosted/cohosted	N/A	5	8	2



Staffing

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Projection
Full-Time Equivalents	2.00	2.00	2.00	2.00

STAFFING LEVELS BY TYPE AND FISCAL YEAR

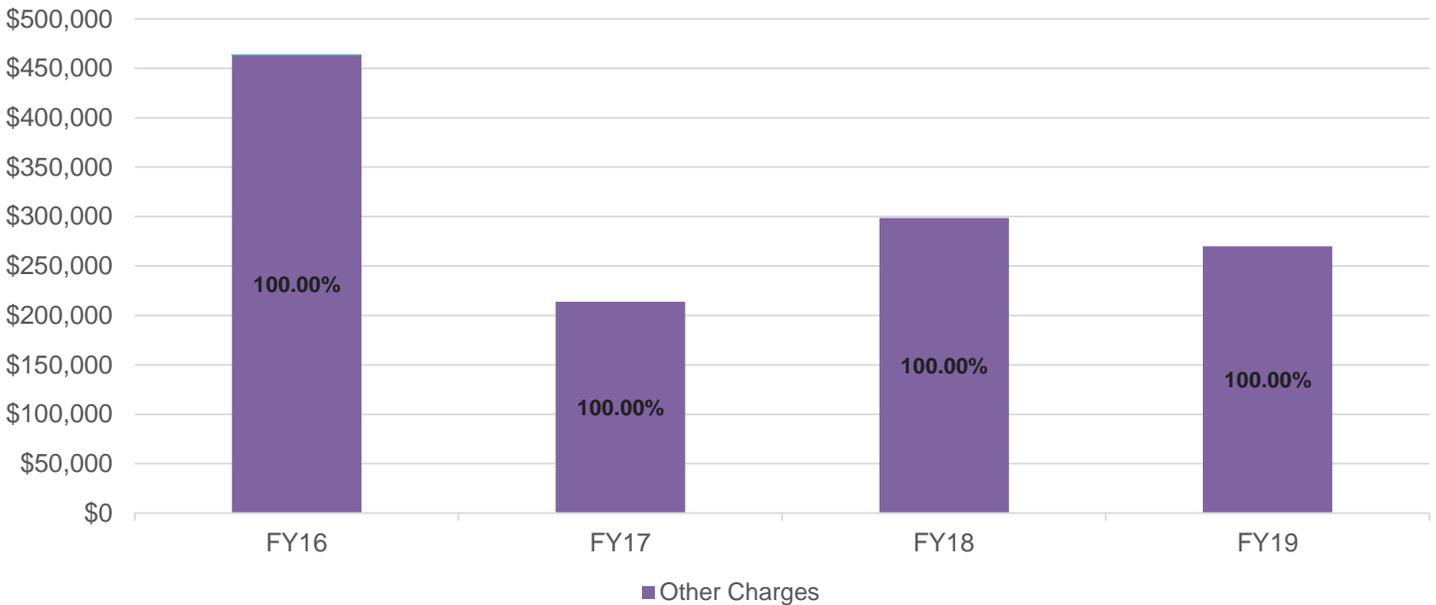




The Orange County Economic Development Authority, formerly the Industrial Development Authority, was established by the Board of Supervisors in 1975 to promote balanced economic growth by encouraging new capital investment and job creation. The primary duties of the EDA are to provide economic development 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	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	463,057	190,750	298,508	269,791
Total	463,057	190,750	298,508	269,791
Expenditures				
Other Charges	463,057	213,928	298,508	269,791
Total	463,057	213,928	298,508	269,791

EXPENDITURES BY CATEGORY AND FISCAL YEAR

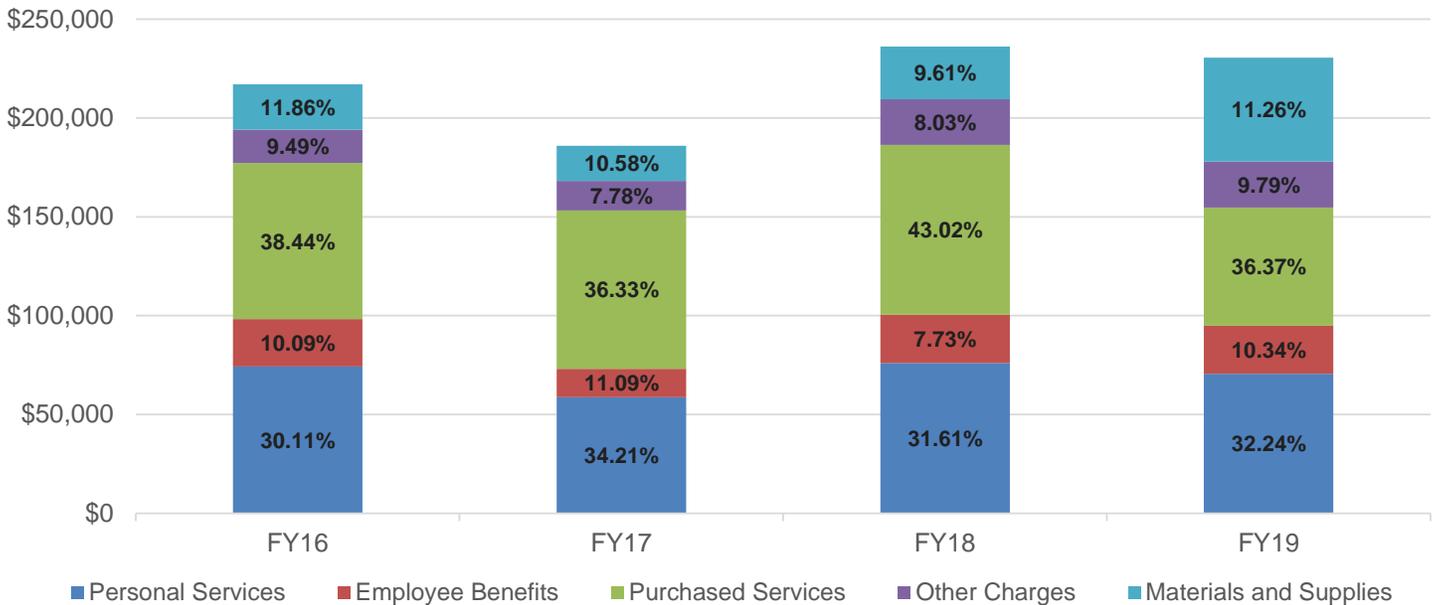




The Tourism Department is responsible for Orange County's Tourism promotional efforts; committed to raising the awareness of Orange County as a tourism destination, serving the needs of its visitors, enhancing its image and promoting its interest and name recognition-locally, nationally and internationally.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

	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Revenues				
Undesignated Revenues	217,089	186,015	236,174	230,511
Total	217,089	186,015	236,174	230,511
Expenditures				
Personal Services	74,266	58,796	76,140	70,649
Employee Benefits	24,082	14,383	24,409	24,237
Purchased Services	78,878	80,020	85,900	59,900
Other Charges	16,897	14,932	23,125	23,125
Materials and Supplies	22,967	17,884	26,600	52,600
Total	217,089	186,015	236,174	230,511

EXPENDITURES BY CATEGORY AND FISCAL YEAR



Budget Highlights

- ♦ The budget supports promotion and marketing of Orange County in the Domestic and International market.
- ♦ During FY19 the department will collect analytical research and develop a long term strategic tourism plan.
- ♦ During FY19/FY20 the department will be designing and implementing the first phase of new Orange County Welcome monum
- ♦ During FY19, the department will be cosmetically updating the interior of the Visitor Center.

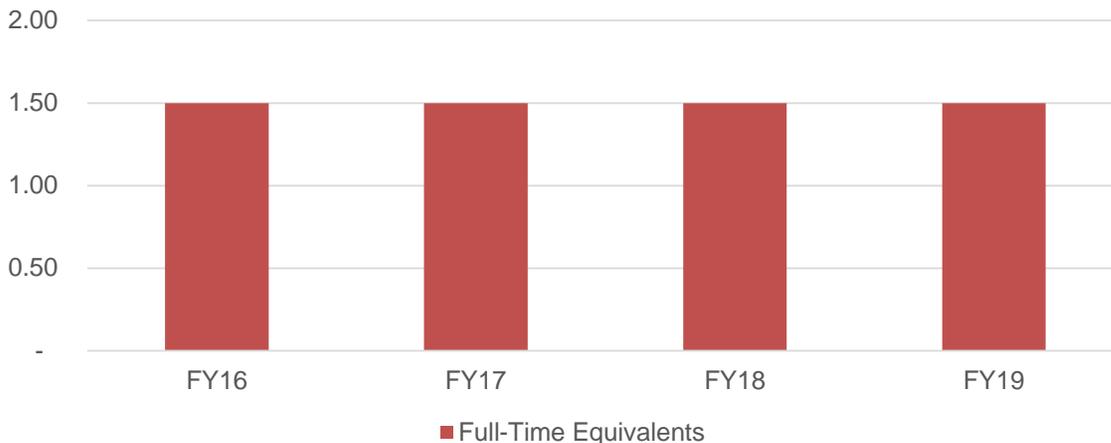
Performance Measures

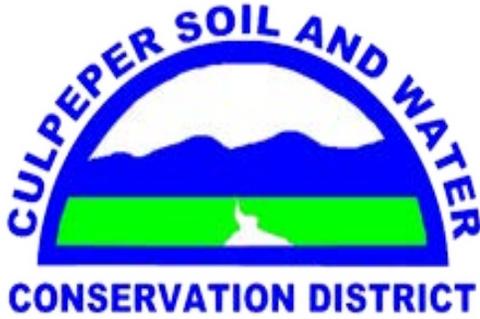
	FY17 Actuals	FY18 Actuals	FY19 Projection	FY20 Projection
Number of Volunteer Hours	2,464	2,170	1,976	1,976
Number of Visitor Center visits	3,183	2,788	3,000	3,200
Number of website visits	36,208	24,551	36,000	40,000
Increase in 'Likes' to Facebook page	292	313	500	700
Number of festivals/special events held in the County	110	130	150	160
Increase in 'Followers' to Instagram page	42	340	400	600

Staffing

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Projection
Full-Time Equivalents	1.50	1.50	1.50	1.50

STAFFING LEVELS BY TYPE AND FISCAL YEAR

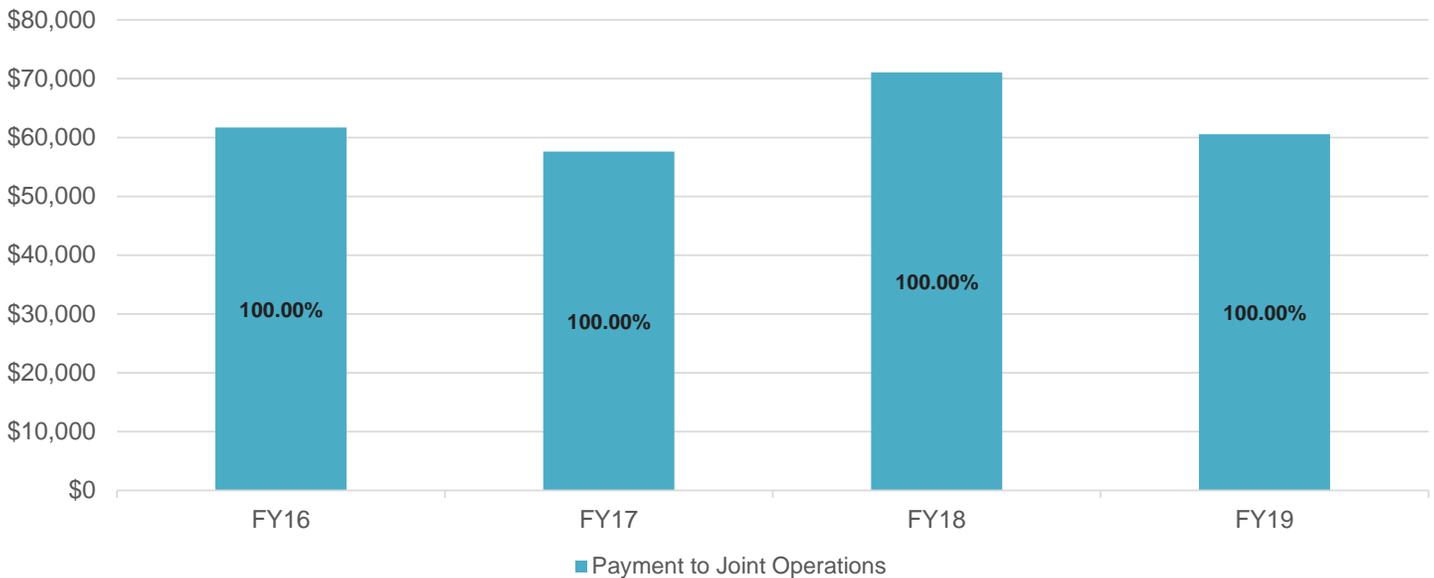




The Culpeper Soil and Water Conservation District was developed to promote the stewardship of conservation of our natural resources through education and technical assistance to enhance land and water for enjoyment of the citizens of Culpeper, Greene, Madison, Orange, and Rappahannock Counties. Some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

	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Revenues				
Undesignated Revenues	61,666	57,590	71,090	60,562
Total	61,666	57,590	71,090	60,562
Expenditures				
Payment to Joint Operations	61,666	57,590	71,090	60,562
Total	61,666	57,590	71,090	60,562

EXPENDITURES BY CATEGORY AND FISCAL YEAR





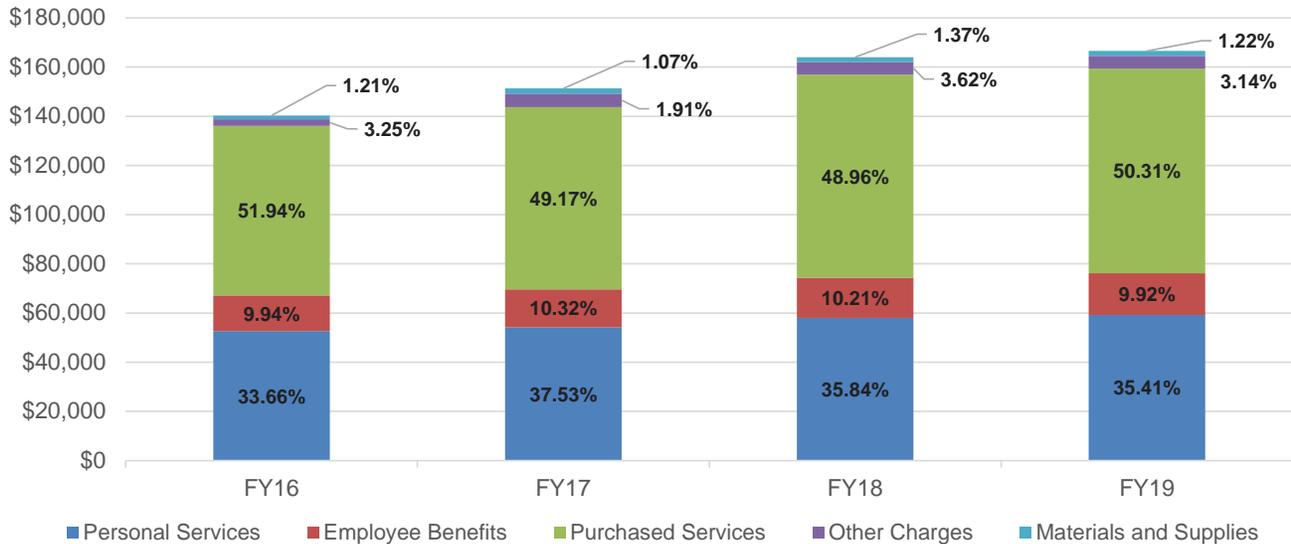
Virginia Cooperative Extension (VCE) is a cooperative effort of the local, state, and federal level to provide educational programs for the citizens of Orange County. VCE operates out of Virginia's land grant universities, Virginia Tech and Virginia State University. Programs are offered in the areas 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 a three-county Horticulture Extension agent. 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	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	140,292	151,287	164,025	166,530
Total	140,292	151,287	164,025	166,530

Expenditures

Personal Services	52,646	54,220	58,079	59,241
Employee Benefits	14,482	15,444	16,269	16,918
Purchased Services	68,986	74,075	82,527	83,221
Other Charges	2,678	5,481	5,150	5,150
Materials and Supplies	1,500	2,067	2,000	2,000
Total	140,292	151,287	164,025	166,530

EXPENDITURES BY CATEGORY AND FISCAL YEAR



Budget Highlights

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

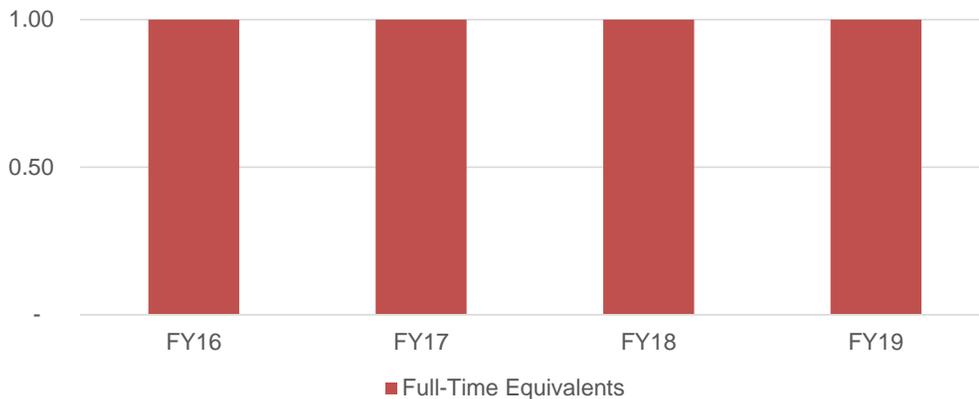
Performance Measures

	CY16 Actuals	CY17 Actuals	CY18 Projection	CY19 Projection
Number of people trained on food safety handling classes	N/A	276	250	250
Number of youth participants in camps, trainings, clubs and competitions	N/A	1,973	1,800	1,800
Number of 4-H youth in leadership positions	N/A	145	150	150
Number of volunteers	N/A	600	500	500
Number of hours volunteering	N/A	11,867	10,000	10,000
Number of participants in school enrichment financial education programs	N/A	303	300	300

Staffing

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Projection
Full-Time Equivalents	1.00	1.00	1.00	1.00

STAFFING LEVELS BY TYPE AND FISCAL YEAR

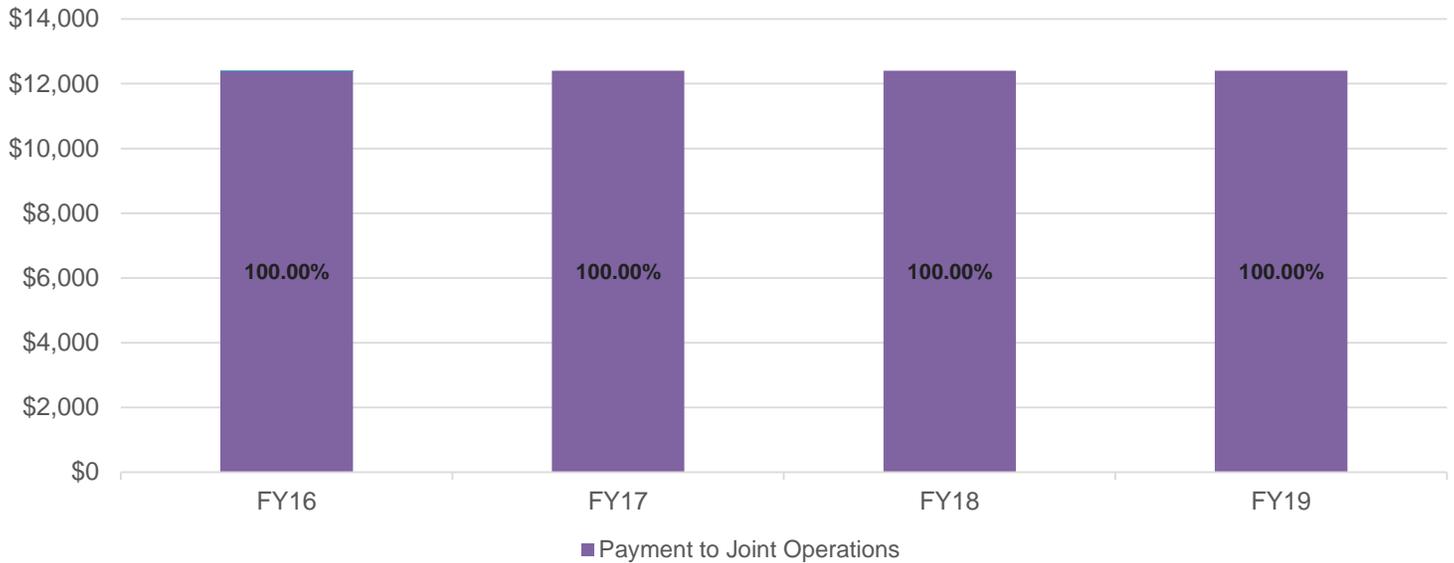




The Division of Forestry carries out forestry activities on state-owned lands, manages State Forests, enforces forestry laws, protects forests from fire and forest pests, and performs state-wide forest resource management.

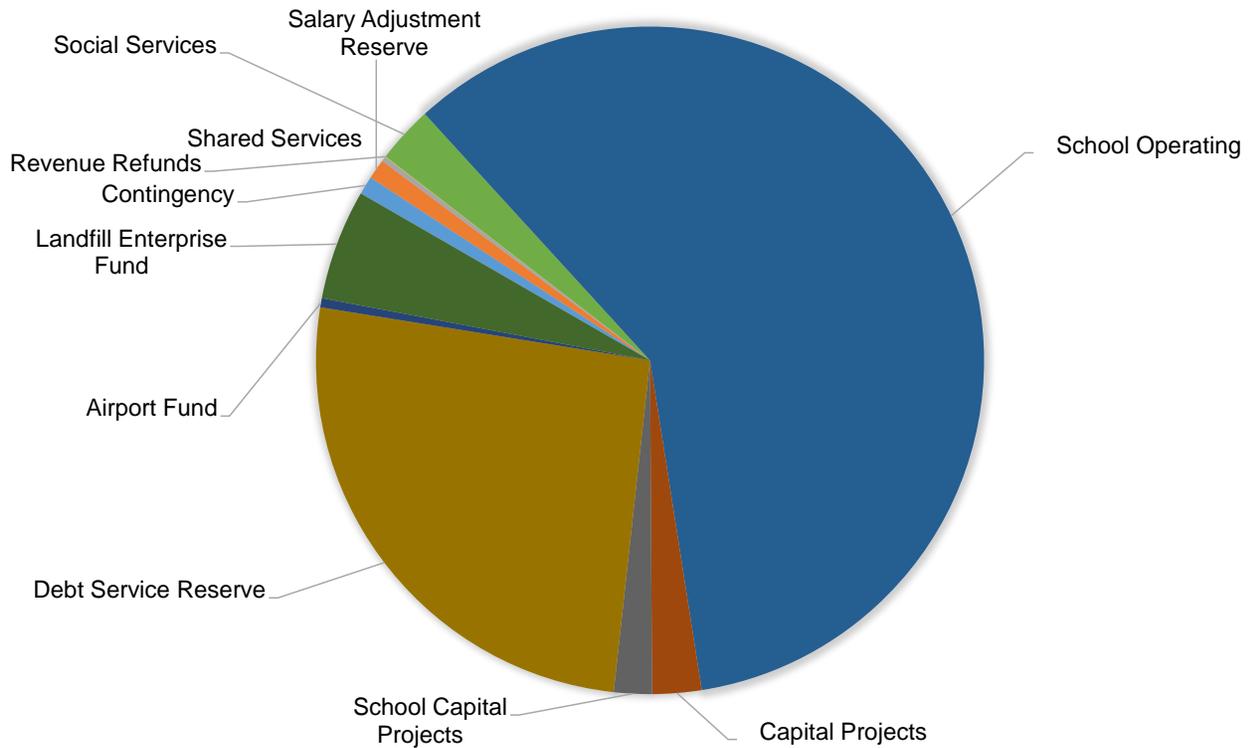
	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Revenues				
Undesignated Revenues	12,402	12,402	12,403	12,403
Total	12,402	12,402	12,403	12,403
Expenditures				
Payment to Joint Operations	12,402	12,402	12,403	12,403
Total	12,402	12,402	12,403	12,403

EXPENDITURES BY CATEGORY AND FISCAL YEAR



NON-DEPARTMENTAL

EXPENDITURE PERCENTAGES BY COST CENTER



\$36,416,652

Cost Center	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget	% Change FY18 - FY19
Contingency	-	-	325,000	325,000	0.00%
Salary Adjustment Reserve	-	-	303,000	352,632	14.07%
Shared Services	68,735	80,536	84,955	89,205	4.76%
Revenue Refunds	3,782	5,806	8,000	8,000	0.00%
Interfund Transfers To:					
Social Services	837,957	704,735	977,108	1,005,118	2.79%
School Operating	20,458,308	20,990,127	21,270,036	21,596,239	1.51%
Capital Projects	3,589,481	3,515,753	1,166,554	866,849	-34.57%
School Capital Projects	-	1,591,393	567,000	667,000	14.99%
Debt Service Reserve	9,043,471	10,476,859	9,144,999	9,397,816	2.69%
Airport Fund	98,250	134,399	119,762	161,285	25.75%
Landfill Enterprise Fund	2,015,761	2,263,205	2,056,385	1,947,508	-5.59%
Totals	36,115,745	39,762,813	36,022,799	36,416,652	1.08%

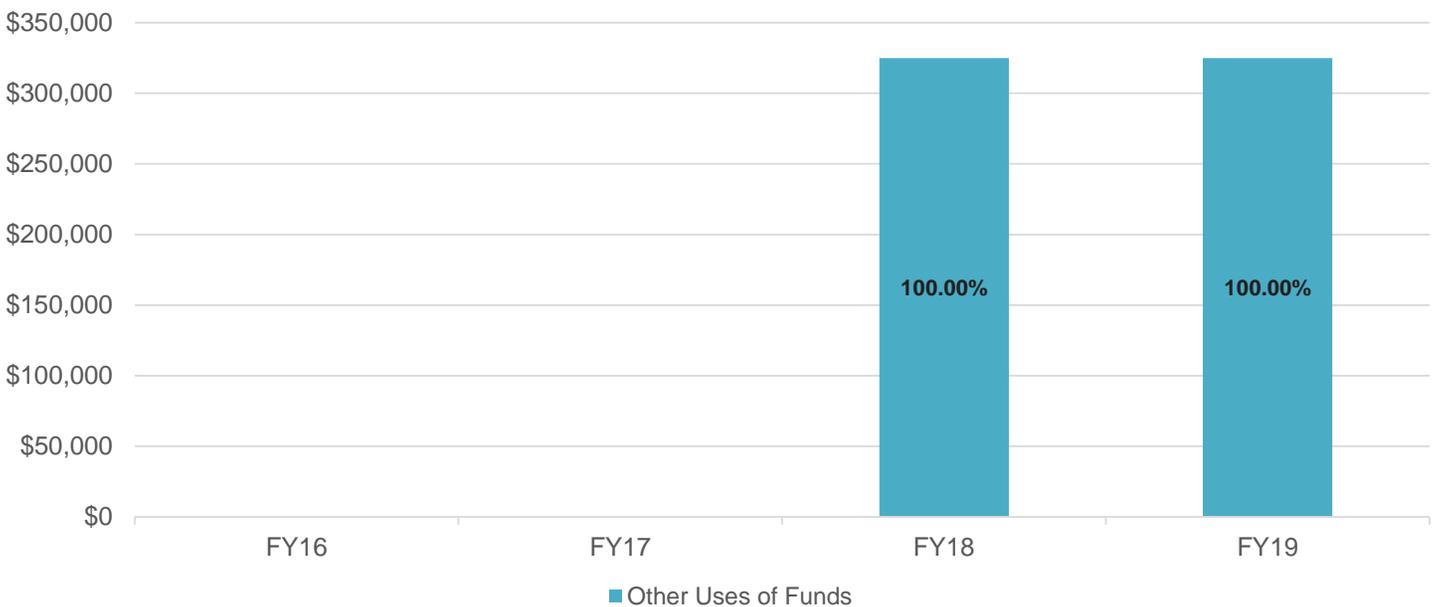


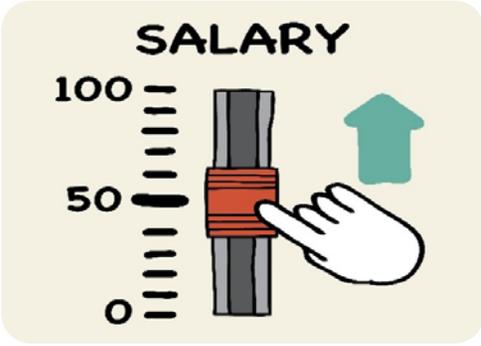
The Contingency Fund Department was established by the Board of Supervisors to fund any unanticipated expenditure during the fiscal year. Any transfer from this department to any other department requires action by the Board of Supervisors at a public meeting.

Revenues	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	-	-	325,000	325,000
Total	-	-	325,000	325,000

Expenditures	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Other Uses of Funds	-	-	325,000	325,000
Total	-	-	325,000	325,000

EXPENDITURES BY CATEGORY AND FISCAL YEAR

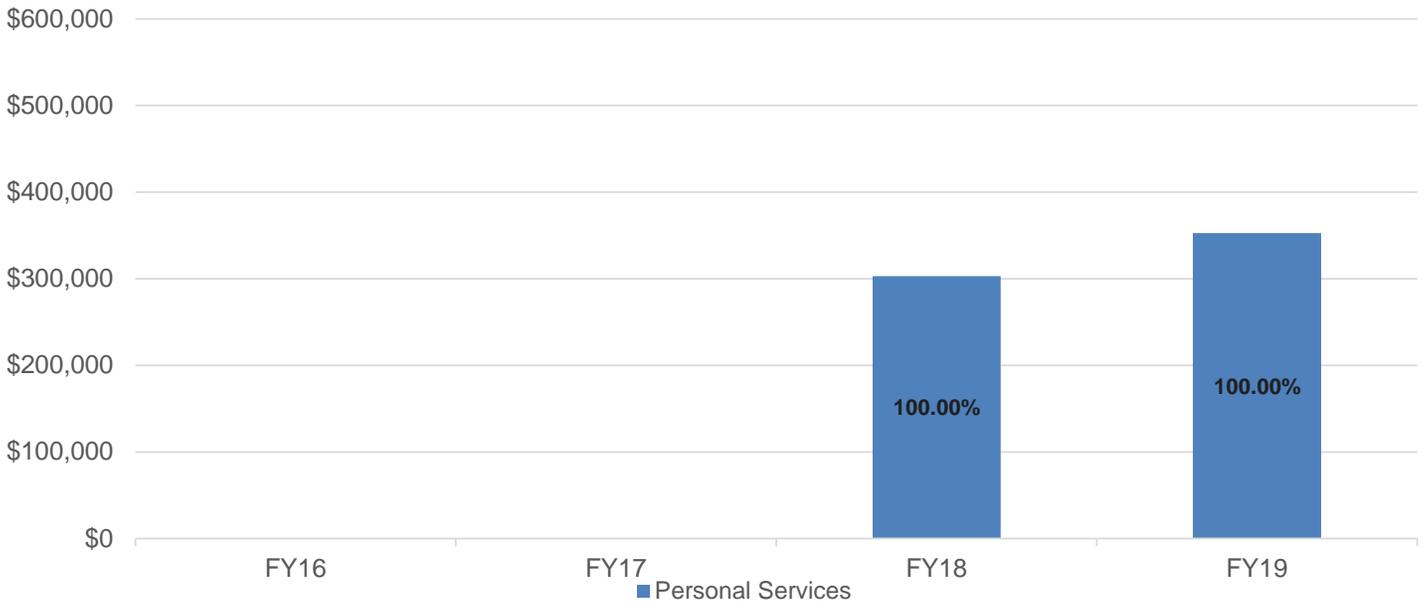




This department was established during the fiscal year 2009 budget cycle to track all County monies associated with merit increases, cost-of-living (COLA) and other wage adjustments. Prior to 2009 these funds were budgeted in the Human Resources Department.

Expenditures	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Personal Services	-	-	303,000	352,632
Total	-	-	303,000	352,632

EXPENDITURES BY CATEGORY AND FISCAL YEAR

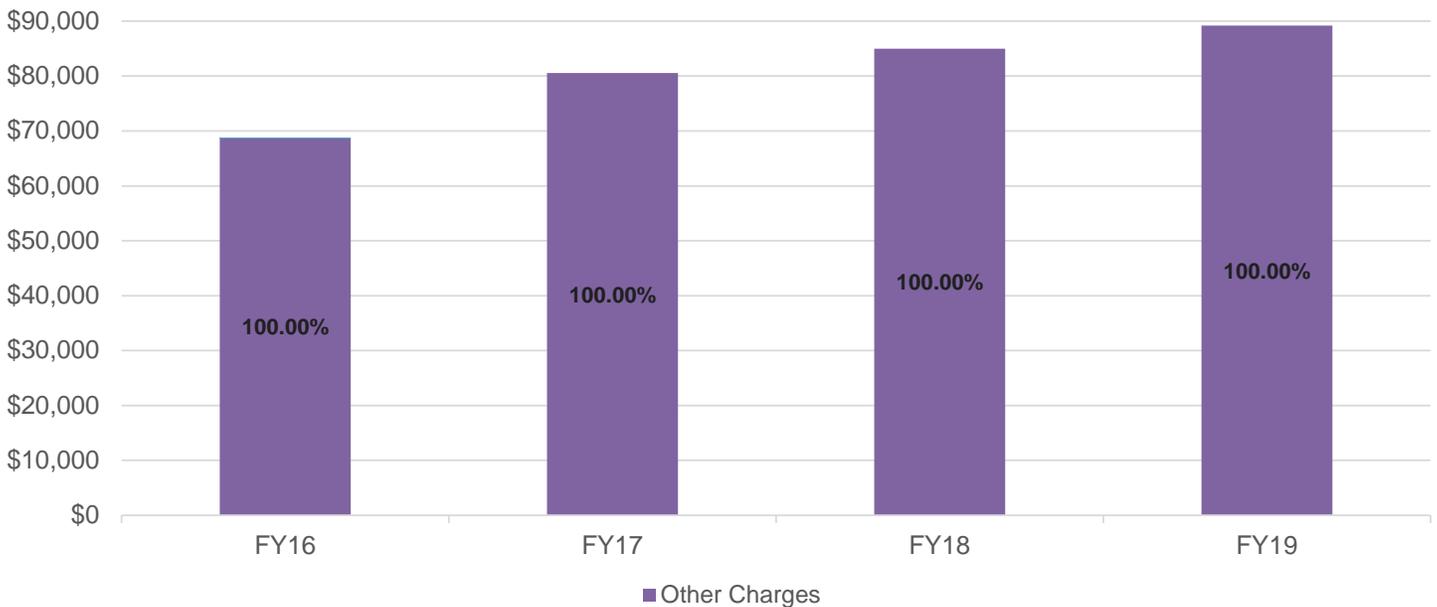




This department was established to account for various insurances related to the County of Orange. In previous years insurance was budgeted in Human Resources.

	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Revenues				
Undesignated Revenues	68,735	80,536	84,955	89,205
Total	68,735	80,536	84,955	89,205
Expenditures				
Other Charges	68,735	80,536	84,955	89,205
Total	68,735	80,536	84,955	89,205

EXPENDITURES BY CATEGORY AND FISCAL YEAR



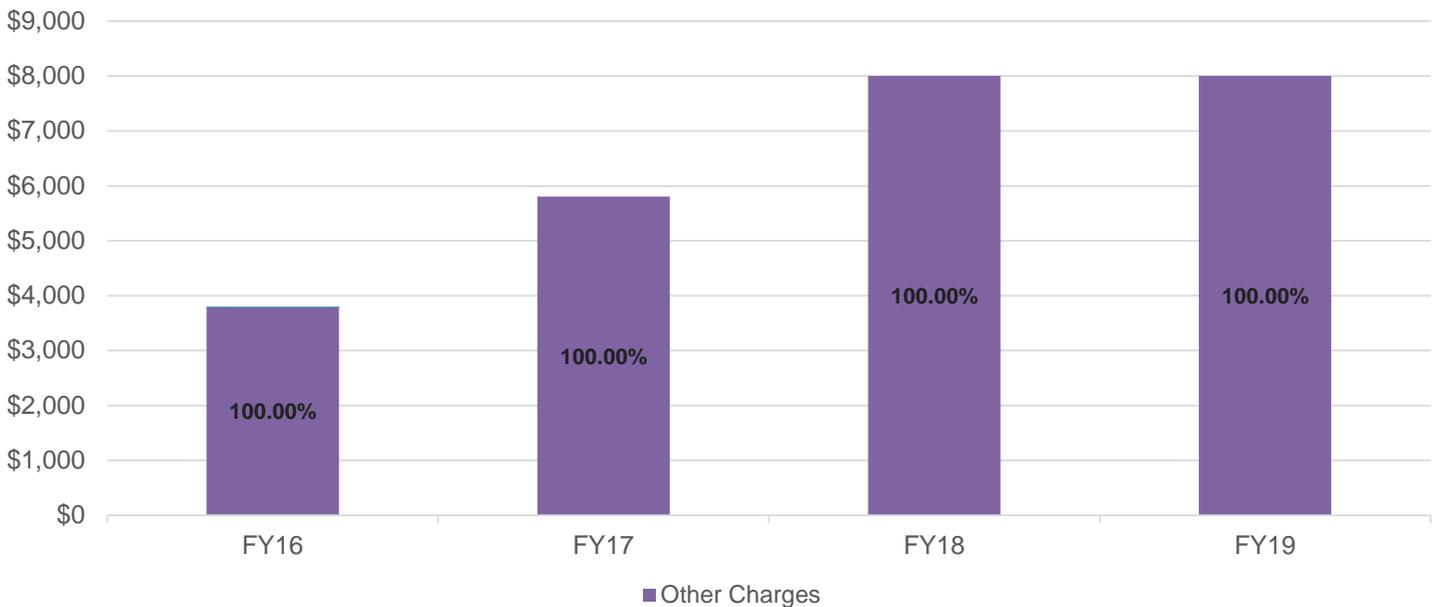


This budget unit was created to account for contributions to local non-profit organizations and events in the form of fee or service charge refunds. For FY18, estimated expenditures for the reimbursement of Destroyed Livestock have been combined with this cost center.

Revenues	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	3,782	5,806	8,000	8,000
Total	3,782	5,806	8,000	8,000

Expenditures	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Other Charges	3,782	5,806	8,000	8,000
Total	3,782	5,806	8,000	8,000

EXPENDITURES BY CATEGORY AND FISCAL YEAR



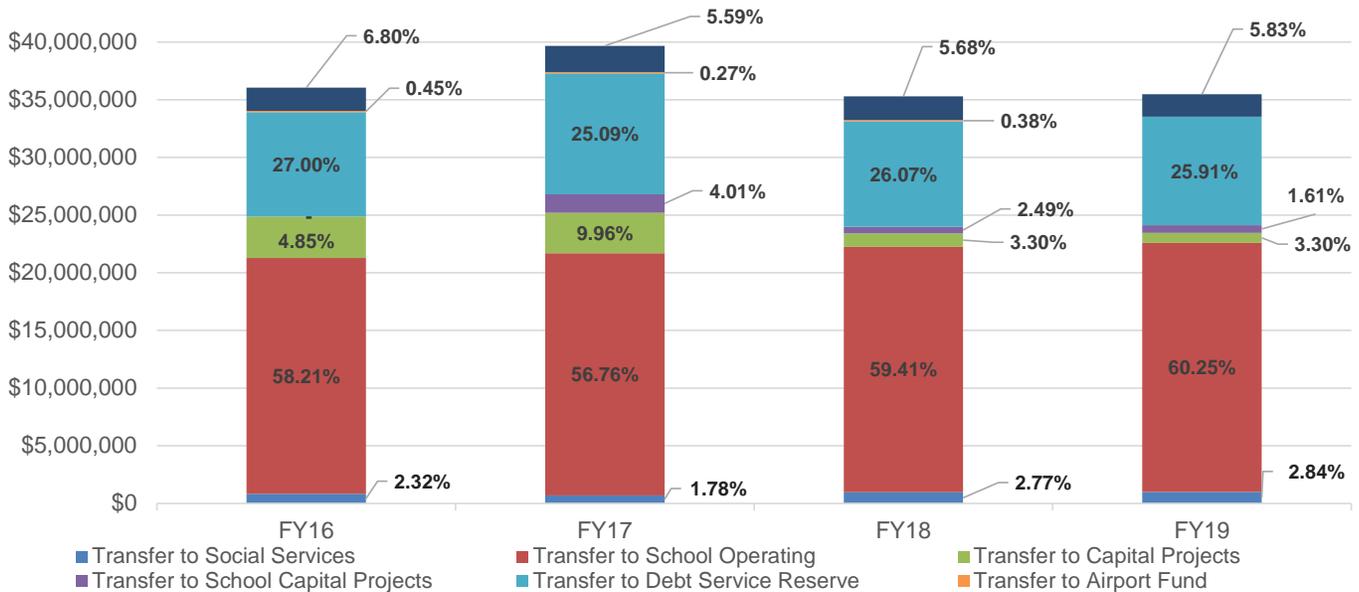


The General Fund transfers local tax dollars to assist in the Social Services Fund, School Operating Fund, Capital Projects Fund, School Capital Projects Fund, Debt Service Fund, Airport Fund and Landfill Enterprise Fund.

Revenues	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Undesignated Revenues	34,510,317	38,617,286	33,855,124	33,995,032
Functional Aid: Local	1,416,119	924,064	1,317,188	1,319,637
Functional Aid: State	116,792	135,121	129,532	135,000
Total	36,043,228	39,676,471	35,301,844	35,449,669

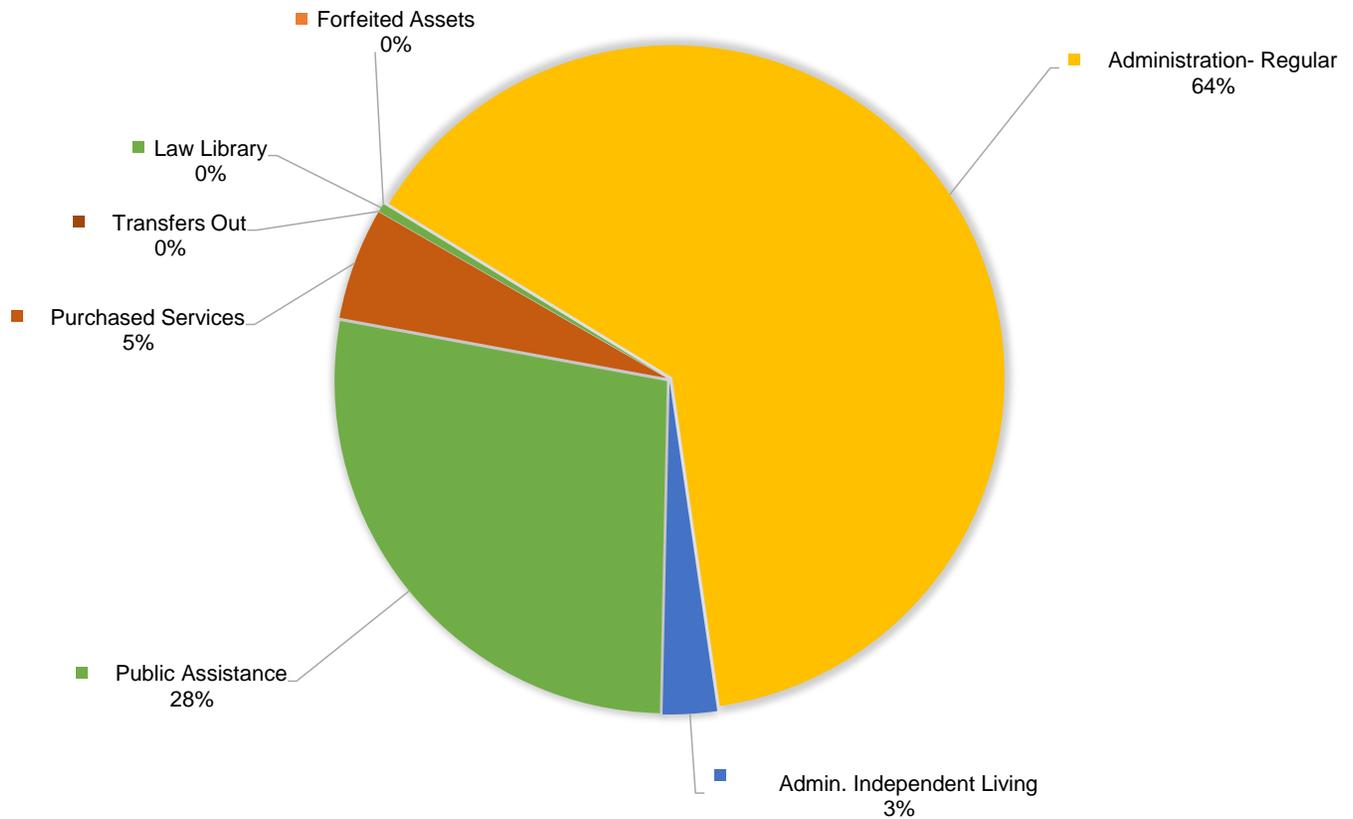
Expenditures	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Transfer to Social Services	837,957	704,735	977,108	1,005,118
Transfer to School Operating	20,458,308	20,990,127	21,270,036	21,596,239
Transfer to Capital Projects	3,589,481	3,515,753	1,166,554	866,849
Transfer to School Capital Projects	-	1,591,393	567,000	667,000
Transfer to Debt Service Reserve	9,043,471	10,476,859	9,144,999	9,397,816
Transfer to Airport Fund	98,250	134,399	119,762	161,285
Transfer to Landfill Enterprise Fund	2,015,761	2,263,205	2,056,385	1,947,508
Total	36,043,228	39,676,471	35,301,844	35,641,815

EXPENDITURES BY CATEGORY AND FISCAL YEAR



SPECIAL REVENUE FUNDS

EXPENDITURE PERCENTAGES BY COST CENTER



\$3,711,772

Cost Center	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget	% Change FY18 - FY19
Law Library	10,924	15,531	15,531	16,180	4.01%
Forfeited Assets	2,212	4,450	-	-	0.00%
Virginia Public Assistance:					
Administration- Regular	2,084,229	2,082,930	2,372,486	2,439,451	2.75%
Admin. Independent Living	-	-	97,500	-	0.00%
Public Assistance	998,193	1,092,973	1,022,560	1,138,244	10.16%
Purchased Services	69,585	58,700	201,360	117,897	-70.79%
Transfers Out	134,074	-	-	-	0.00%
Totals	3,299,217	3,254,584	3,709,437	3,711,772	0.06%

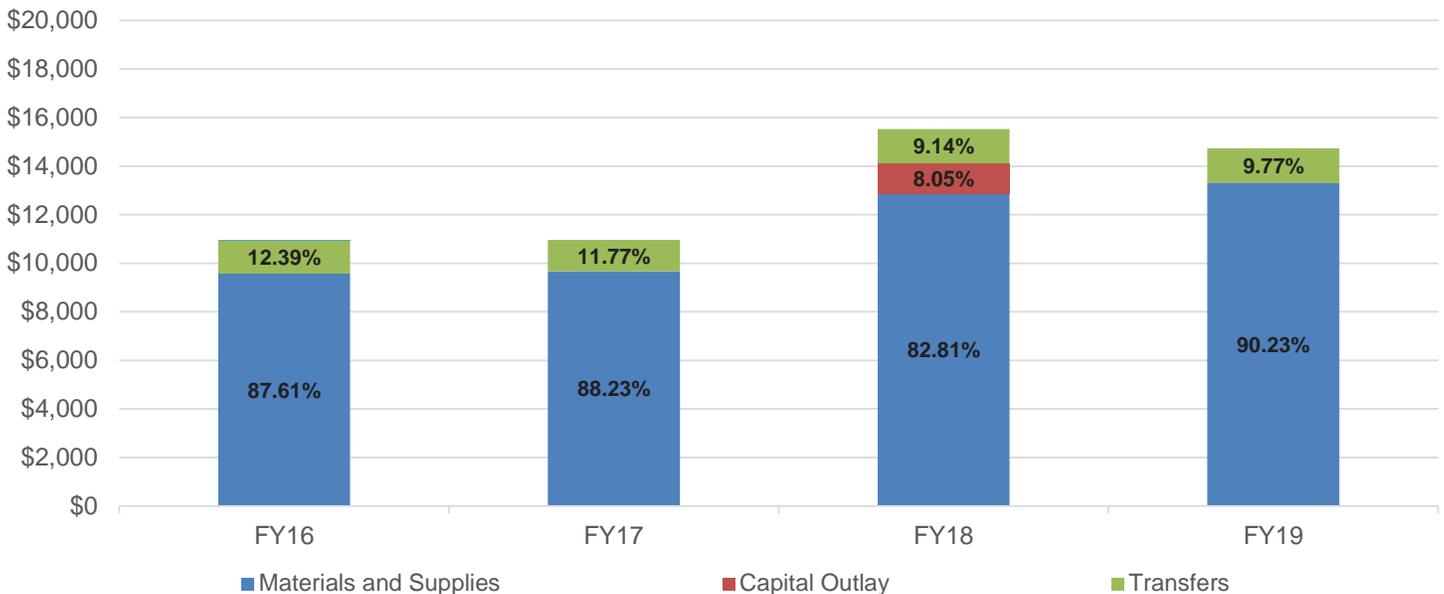


The Law Library is operated by the county attorney's office, in conjunction with the support from county administration. The Law Library contains the Code of Virginia, Michie's Jurisprudence, as well as other case law and research books. In addition there are two (2) computer terminals for conducting 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.

	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Revenues				
Law Library Fees	6,010	6,163	6,000	6,006
Appropriated Fund Balance	9,689	9,531	9,531	8,734
Total	15,699	15,694	15,531	14,740
Expenditures				
Materials and Supplies	9,570	9,670	12,861	13,300
Capital Outlay	-	-	1,250	-
Transfers	1,354	1,290	1,420	1,440
Total	10,924	10,960	15,531	14,740
To (From) Fund Equity	4,775	4,734	-	-

EXPENDITURES BY CATEGORY AND FISCAL YEAR

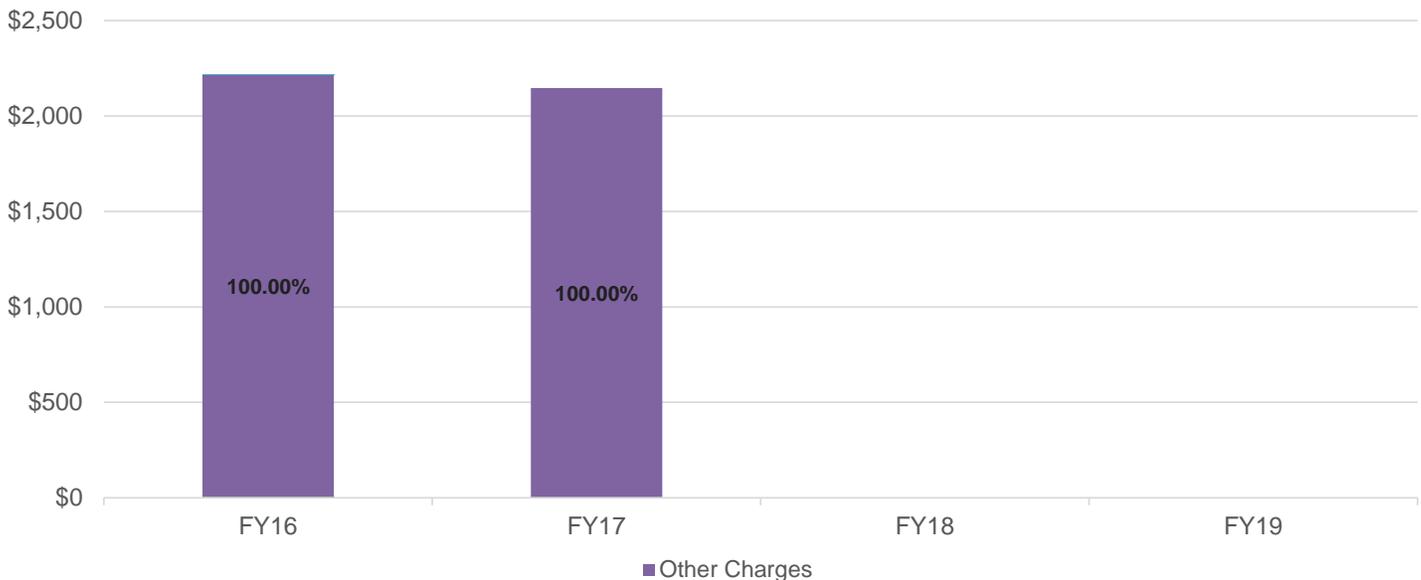




The Forfeited Asset Fund is a self-sustaining fund. Funding is received by the Sheriff's Office and Commonwealth Attorney's Office as proceeds from seized properties/funds during arrests/court cases.

	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Revenues				
Use of Money	77	85	-	-
Forfeited Assets:				
Commonwealth Attorney	2,709	529	-	-
Sheriff	11,272	632	-	-
State Revenue	-	-	-	-
Federal Revenue	1,332	-	-	-
Total	15,390	1,246	-	-
Expenditures				
Other Charges	2,212	2,146	-	-
Total	2,212	2,146	-	-
Net To (From) Fund Balance	13,178	(899)	-	-

EXPENDITURES BY CATEGORY AND FISCAL YEAR



Budget Highlights

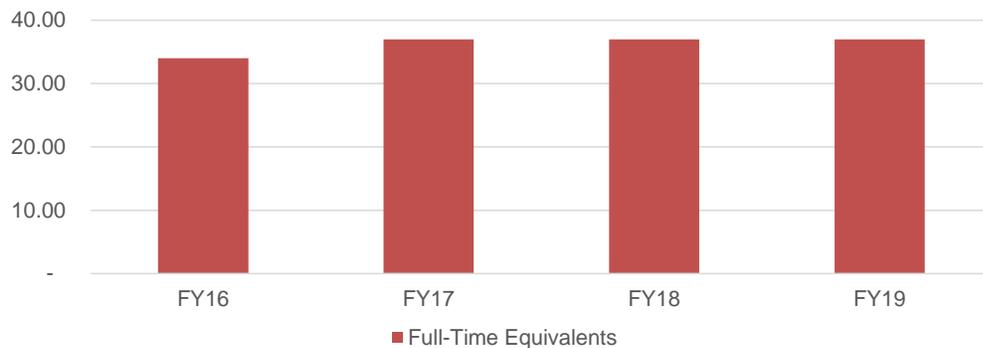
- Two new full time positions- Benefit Program Specialist II and Family Services Specialist IV
- Copier Replacement
- Tuition reimbursement

Performance Measures

	FY16 Actuals	FY17 Actuals	FY18 Projection	FY19 Projection
Number of Youths in foster care	39	47	35	43
Number of youths in independent living program	7	7	3	9
Number of children who experience stability of foster care placement, with no more than two (2) in a twelve (12) month period	0	0	20	0
Number of Medicaid applications processed	1,374	1,633	1,143	1,590
Number of Medicaid applications processed timely	769	1,065	558	1,100

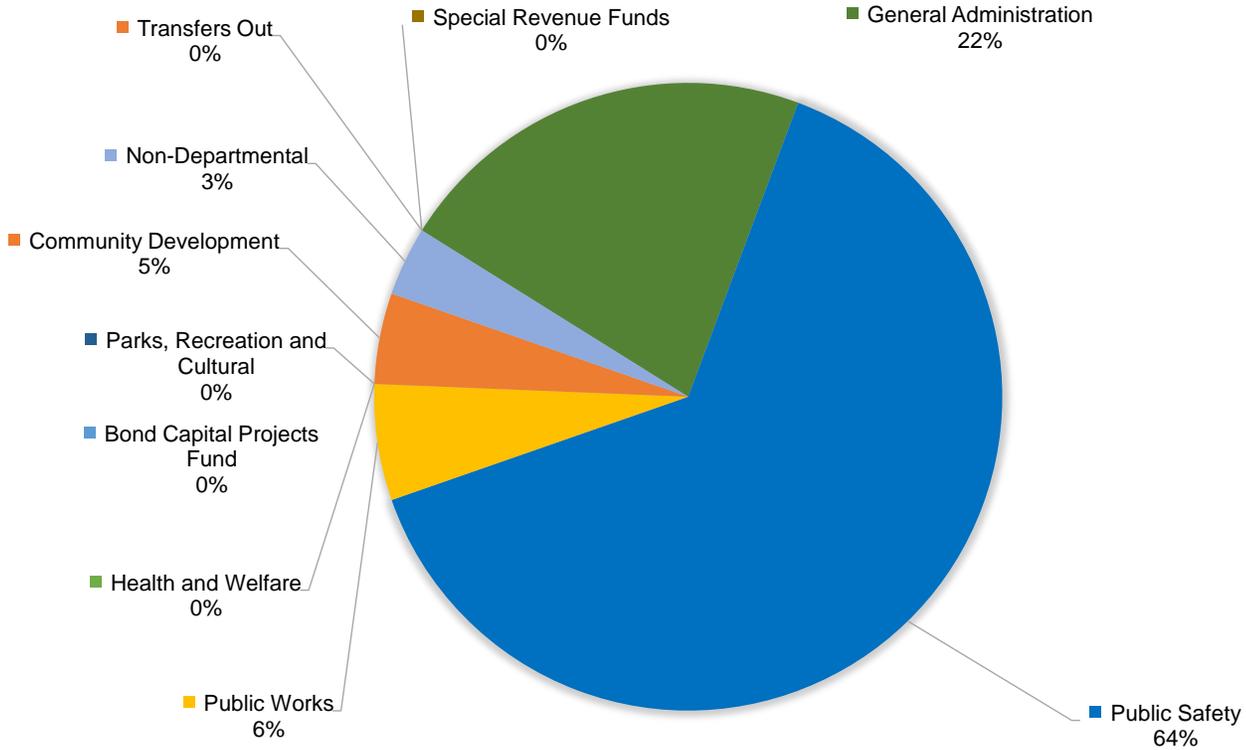
Staffing

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Projection
Full-Time Equivalents	34.00	37.00	37.00	37.00

STAFFING LEVELS BY TYPE AND FISCAL YEAR

CAPITAL PROJECTS FUNDS

EXPENDITURE PERCENTAGES BY COST CENTER



\$ 2,704,641

Cost Center	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget	% Change FY18 - FY19
Bond Capital Projects Fund	-	-	-	-	0.00%
Transfers Out	1,080,292	204,891	-	-	0.00%
General Administration	307,013	241,696	651,893	314,152	-107.51%
Public Safety	1,016,010	1,403,710	1,912,117	1,989,489	3.89%
Public Works	156,920	332,009	179,000	356,000	49.72%
Health and Welfare	21,714	-	-	-	0.00%
Parks, Recreation and Cultural	112,306	-	-	-	0.00%
Community Development	76,173	81,625	140,000	-	0.00%
Non-Departmental	-	-	106,336	-	0.00%
Special Revenue Funds	-	43,115	-	45,000	100.00%
Totals	2,770,429	2,307,045	2,989,346	2,704,641	-10.53%



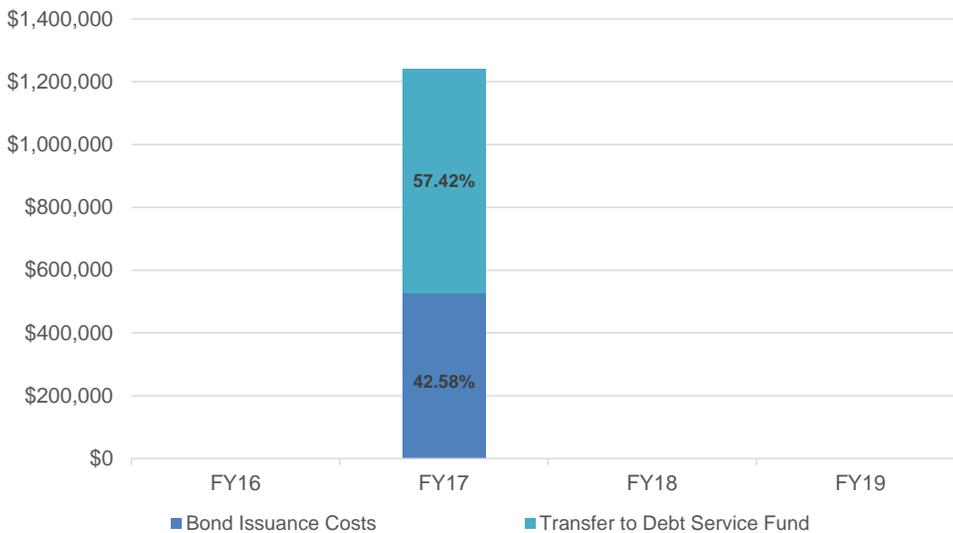
In November, 2016, the Board of Supervisors authorized a lease-revenue bond sale which included funding for the following projects:

- ♦ 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.

	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Revenues				
Interest on Investments	-	142,455	-	-
Proceeds from Debt Issuance	-	27,243,273	-	-
Transfers from Debt Service	-	981,500	-	-
Total	-	28,367,228	-	-
Expenditures				
Bond Issuance Costs	-	528,885	-	-
Consolidated Public Safety Facility	-	-	-	-
Public Safety Communications Project	-	-	-	-
County Capital Projects- Economic Development	-	-	-	-
Transfer to Debt Service Fund	-	713,072	-	-
Total	-	1,241,957	-	-

EXPENDITURES BY CATEGORY AND FISCAL YEAR

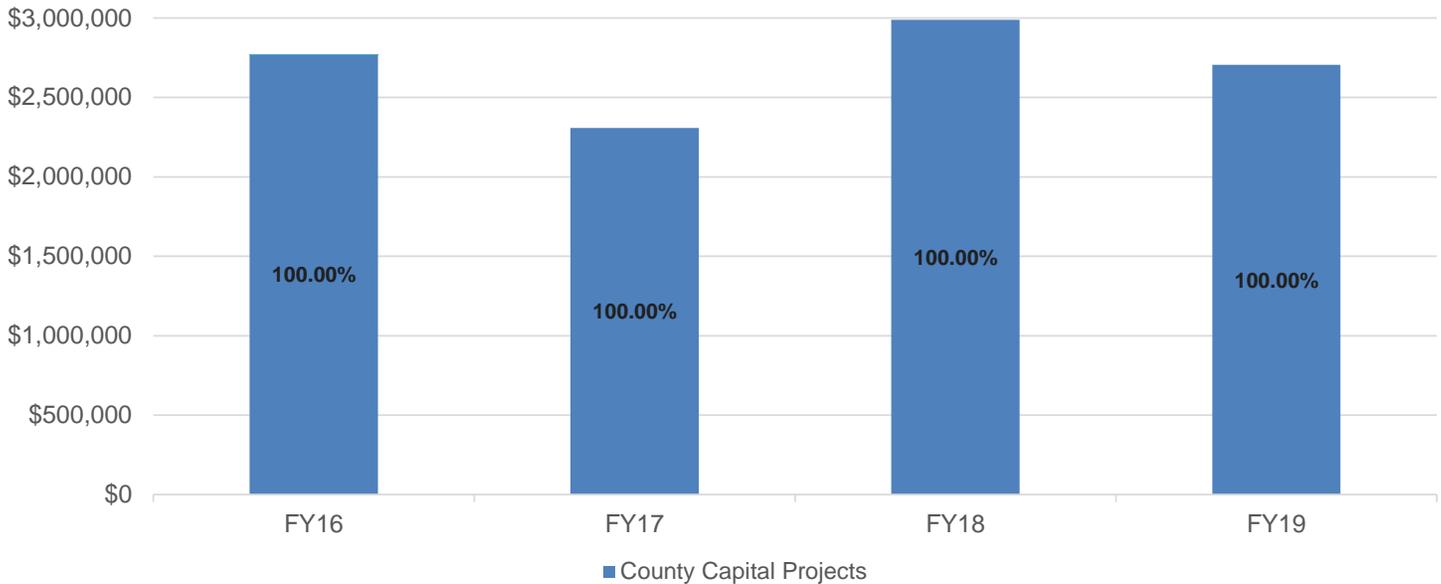




The Capital Projects Fund provides funding for public buildings, land and other capital assets, which are of significant value and generally have a useful life of five years or more. Revenues included in the Capital Projects Fund may be transferred from proffer funds, General Fund, grant proceeds and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

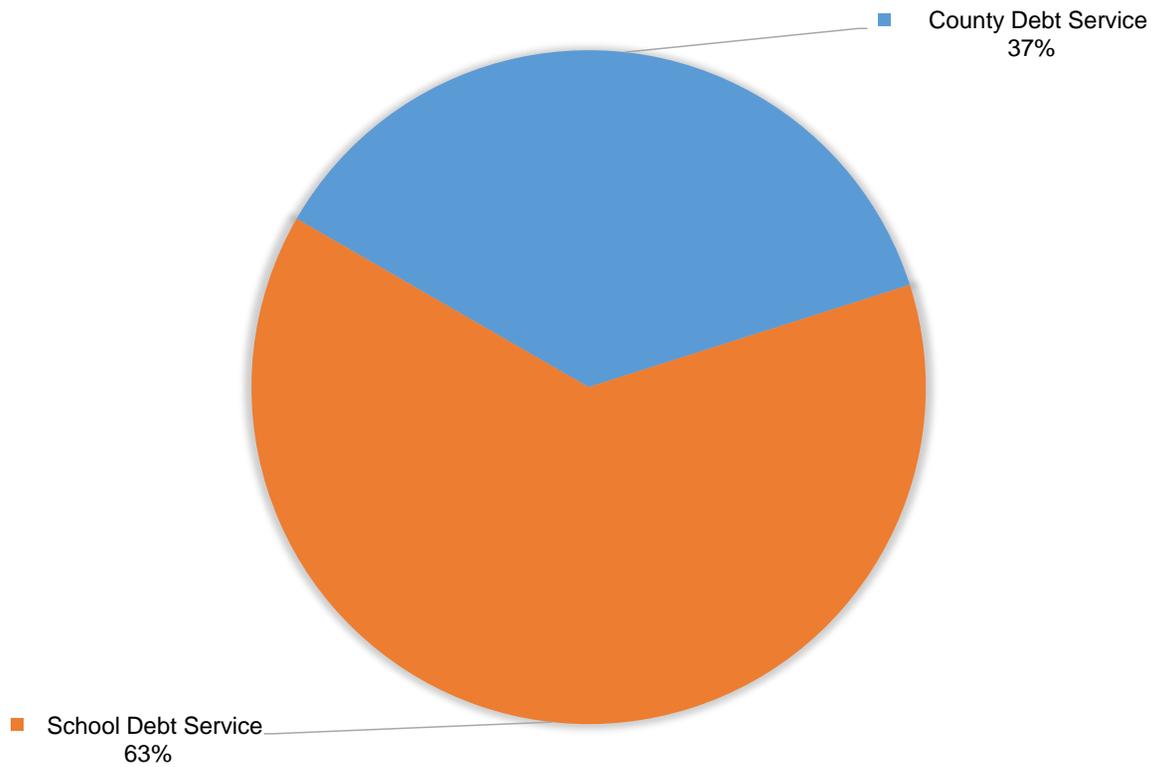
	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Revenues				
Other Local	-	20,000	-	-
State	88,320	23,191	5,292	5,292
Federal	-	-	1,010,000	1,060,000
Financing Proceeds	-	514,626	-	-
Transfers from General Fund	3,589,481	3,515,753	1,166,554	866,849
From Fund Balance	133,696	-	807,500	772,500
Total	3,811,496	4,073,570	2,989,346	2,704,641
Expenditures				
County Capital Projects	2,770,429	2,307,045	2,989,346	2,704,641
Total	2,770,429	2,307,045	2,989,346	2,704,641
Net To (From) Fund Balance	1,041,067	1,766,525	-	-

EXPENDITURES BY CATEGORY AND FISCAL YEAR



DEBT SERVICE

EXPENDITURE PERCENTAGES BY COST CENTER



\$9,557,830

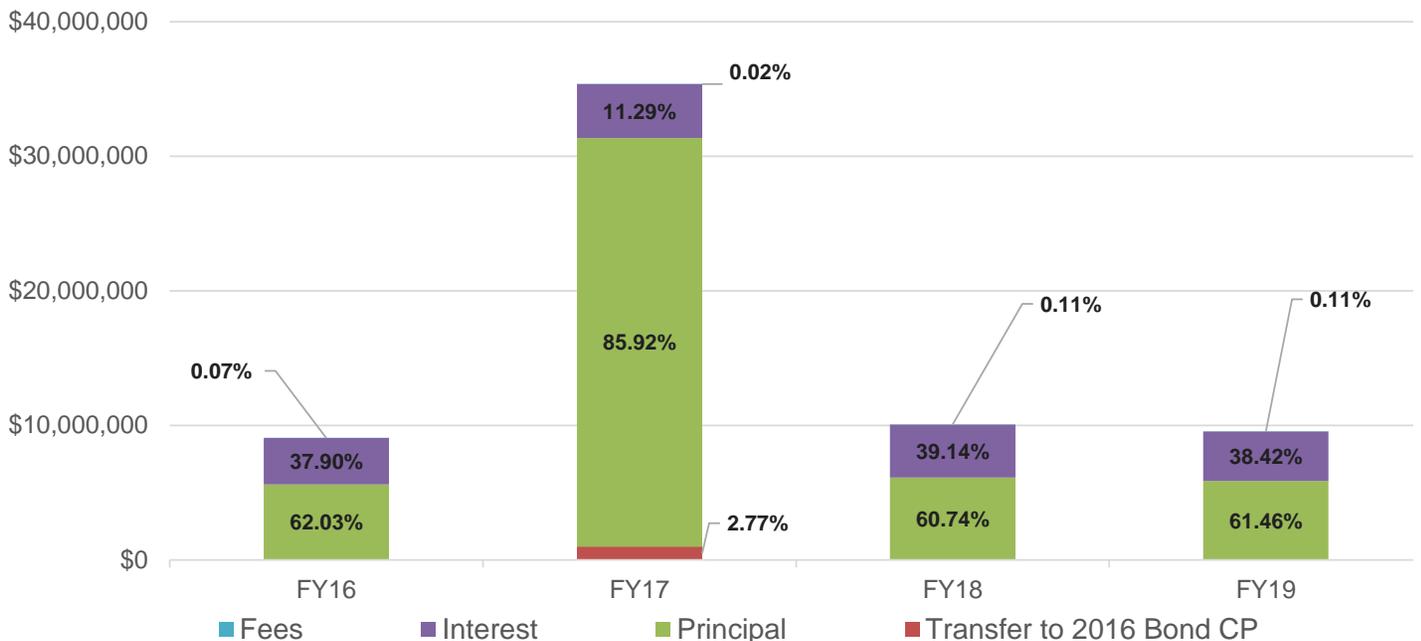
Cost Center	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget	% Change FY18 - FY19
Debt Service:					
County Debt Service	2,700,229	29,092,486	3,917,527	3,513,106	-11.51%
School Debt Service	6,357,294	6,278,158	6,161,640	6,044,724	-1.93%
Totals	9,057,523	35,370,644	10,079,167	9,557,830	-5.45%



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 FY19 Adopted Budget complies with these limits.

	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Revenues				
Transfers & Reserves	9,043,471	36,464,826	10,079,167	9,557,830
Total	9,043,471	36,464,826	10,079,167	9,557,830
Expenditures				
Transfer to 2016 Bond CP	-	981,500	-	-
Principal	5,618,697	30,390,047	6,122,308	5,874,022
Interest	3,432,476	3,992,096	3,945,359	3,672,308
Fees	6,350	7,001	11,500	11,500
Total	9,057,523	35,370,644	10,079,167	9,557,830
To (From) Fund Balance	(14,052)	1,094,182	-	-

EXPENDITURES BY CATEGORY AND FISCAL YEAR



Debt Service Schedule
Orange County Debt Service Fund

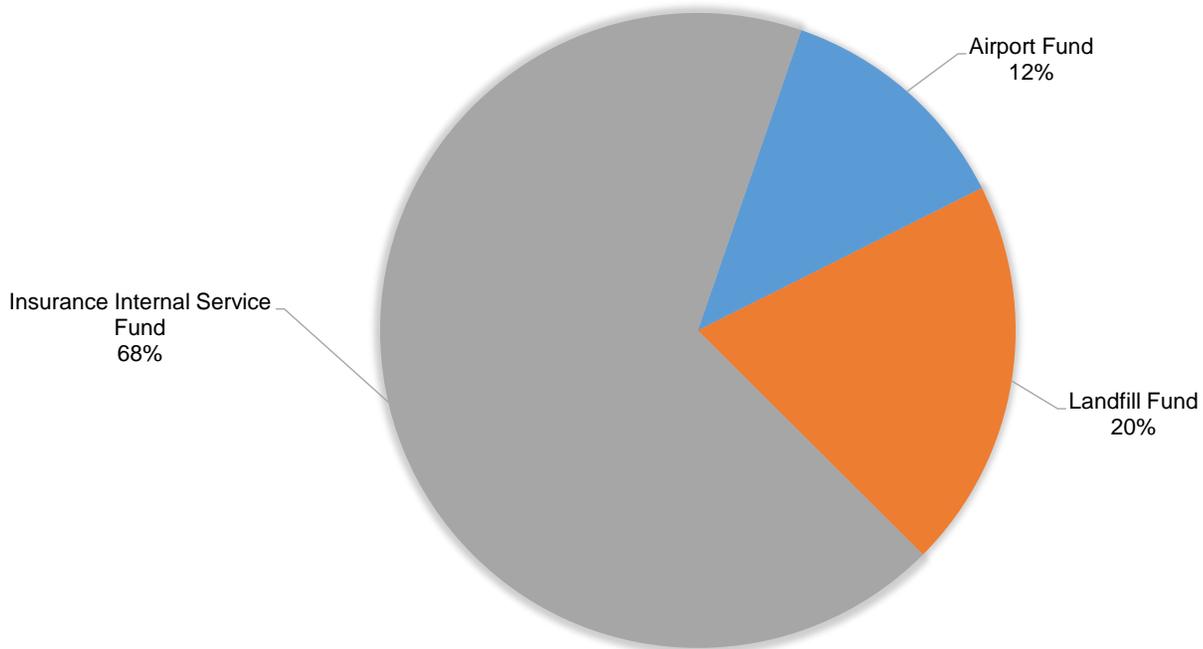
Obligation	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
2005 GO Bond - Industrial Park Improvements								
Issued: December 7, 2005								
Interest Rates: 3.87%								
Payment Dates: Jul 15 & Jan 15								
O/S Balance-Beginning	129,841.00							
Principal Payments-July 15	129,841.00							
Interest Payment 1-July 15	2,512.42							
Interest Payment 2-January 15								
O/S Balance-Ending	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	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
Principal Payments-Nov 1	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	3,645,000.00
Interest Payment 1-May 1	1,043,672.88	1,022,798.38	997,788.38	965,443.13	931,535.63	845,971.88	759,346.88	668,221.88
Interest Payment 2-Nov 1	1,058,783.88	1,043,672.88	1,022,798.38	997,788.38	965,443.13	931,535.63	845,971.88	759,346.88
O/S Balance-Ending	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	31,025,000.00
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	190,860.73							
Principal Payments-Feb 1	190,860.73							
Interest Payment 1-Aug 1	3,406.86							
Interest Payment 2-Feb 1	3,406.86							
O/S Balance-Ending	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	77,713.51							
Principal Payments-Mar 27	77,713.51							
Interest Payment 1-Mar 27	691.65							
Principal Payments-Sept. 27								
Interest Payment 2-Sept. 27								
O/S Balance-Ending	0.00							
FY14 Equipment Lease-Vesta Pallas Project								
Issued: July, 2013								
Interest Rates: 0%								
Payment Dates:								
O/S Balance-Beginning	28,103.28	14,051.64						
Principal Payments-	14,051.64	14,051.64						
Interest Payments-	0.00	0.00						
O/S Balance-Ending	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	252,240.65	152,518.73	51,235.08					
Principal Payments-Jun 5	50,054.66	50,838.56						
Interest Payments-Jun 5	1,580.07	796.17						
Principal Payments-Dec 5	49,667.26	50,445.09	51,235.08					
Interest Payments-Dec 5	1,967.48	1,189.65	399.64					
O/S Balance-Ending	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	343,721.58	173,229.87						
Principal Payments-Mar 1	85,585.48	86,959.71						
Interest Payments-Mar 1	2,070.52	695.68						
Principal Payments-Sept 1	84,906.23	86,270.16						
Interest Payments-Sept 1	2,749.77	1,385.84						
O/S Balance-Ending	173,229.87	0.00						

Debt Service Schedule
Orange County Debt Service Fund

Obligation	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
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	655,000.00	505,000.00	345,000.00	175,000.00				
Principal Payments-July 15	150,000.00	160,000.00	170,000.00	175,000.00				
Interest Payment 1-July 15	16,702.50	12,877.50	8,797.50	4,462.50				
Interest Payment 2-Jan 15	12,877.50	8,797.50	4,462.50					
O/S Balance-Ending	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	650,000.00	555,000.00	455,000.00	350,000.00	240,000.00	125,000.00		
Principal Payments-July 15	95,000.00	100,000.00	105,000.00	110,000.00	115,000.00	125,000.00		
Interest Payment 1-July 15	16,000.00	13,577.50	11,027.50	8,350.00	5,820.00	3,031.25		
Interest Payment 2-Jan 15	13,577.50	11,027.50	8,350.00	5,820.00	3,031.25			
O/S Balance-Ending	555,000.00	455,000.00	350,000.00	240,000.00	125,000.00	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	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
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	71,955.00	65,325.00	58,695.00	52,065.00	45,435.00	38,805.00	33,150.00	26,520.00
Interest Payment 2-Jan 15	65,325.00	58,695.00	52,065.00	45,435.00	38,805.00	33,150.00	26,520.00	19,890.00
O/S Balance-Ending	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	780,000.00
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	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
Principal Payments-July 15	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	1,525,000.00
Interest Payment 1-July 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
Interest Payment 2-Jan 15	436,568.13	397,935.63	366,953.13	328,446.88	289,940.63	251,434.38	212,928.13	174,421.88
O/S Balance-Ending	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	7,625,000.00
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	8,855,000.00	7,260,000.00	5,580,000.00	3,815,000.00	1,955,000.00			
Principal Payments-July 15	1,595,000.00	1,680,000.00	1,765,000.00	1,860,000.00	1,955,000.00			
Interest Payment 1-July 15	225,802.50	185,130.00	142,290.00	97,282.50	49,852.50			
Interest Payment 2-January 15	185,130.00	142,290.00	97,282.50	49,852.50				
O/S Balance-Ending	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	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
Principal Payments-July 15	699,626.00	705,456.00	711,590.00	718,046.00	724,840.00	731,990.00	737,620.00	742,594.00
Interest Payment 1-July 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
Interest Payment 2-Jan 15	143,766.58	125,777.45	107,631.90	89,321.73	70,838.31	52,172.56	35,207.30	17,199.40
O/S Balance-Ending	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	747,800.00
County Debt Service Fund								
O/S Balance-Beginning	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
Principal Payments	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	6,172,594.00
Interest Payments	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	1,913,735.47
O/S Balance-Ending	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	40,177,800.00
General County Debt Service								
	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	8,086,329.47
Assisted Living Portion	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	1,313,962.50
Net General County Debt Service	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	6,772,366.97

PROPRIETARY FUNDS

EXPENDITURE PERCENTAGES BY COST CENTER



\$12,987,279

Cost Center	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget	% Change FY18 - FY19
Airport Fund	777,557	764,064	1,215,602	1,599,965	24.02%
Landfill Fund	2,410,360	2,533,326	2,680,592	2,581,715	-3.83%
Insurance Internal Service Fund	7,251,449	7,675,865	8,149,202	8,805,599	7.45%
Totals	10,439,366	10,973,255	12,045,396	12,987,279	7.25%



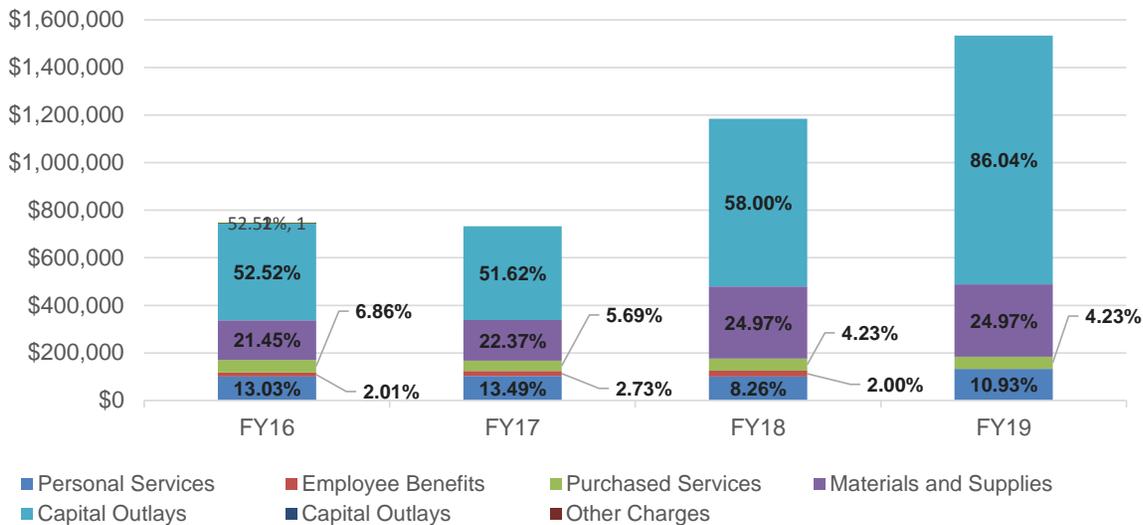
The Airport Fund is managed by the Department of Public Works. This fund is responsible for the management of the Orange County Airport, a public, general aviation airport that is located five miles northeast of the Town of Orange on State Route 20. The Airport has a 3,200 foot runway and will accommodate 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	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Use of Property	44,088	47,736	39,940	44,780
Miscellaneous Revenue	263,440	247,852	360,000	360,000
State Other Categorical Aid	8,721	66,462	56,400	84,400
Federal Categorical Aid	22,144	-	634,500	949,500
Transfers	98,250	134,399	124,762	161,285
Total	436,643	496,449	1,215,602	1,599,965

Expenditures	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Personal Services	101,345	103,040	100,449	132,807
Employee Benefits	15,619	20,845	24,345	35,665
Purchased Services	53,355	43,494	51,450	51,450
Other Charges	32,049	31,308	30,858	30,643
Materials and Supplies	166,796	170,932	303,500	303,500
Capital Outlays	408,393	394,445	705,000	1,045,900
Total	777,557	764,064	1,215,602	1,599,965

Net To (From) Fund Equity	(340,914)	(267,616)	-	-
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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.

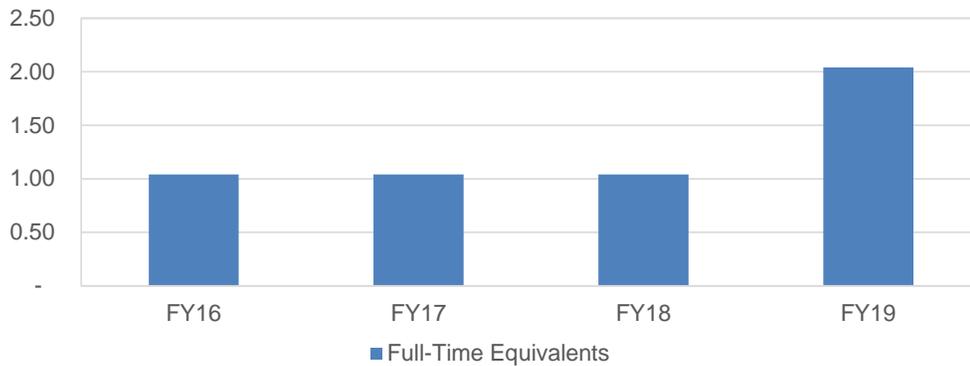
Performance Measures

	FY16 Actuals	FY17 Actuals	FY18 Projection	FY19 Projection
Hangar occupancy rate	N/A	100%	100%	100%
Tie-down occupancy rate	N/A	47%	94%	75%
Number of fuel sales	N/A	574	655	650

Staffing

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Projection
Full-Time Equivalents	1.04	1.04	1.04	2.04

STAFFING LEVELS BY TYPE AND FISCAL YEAR



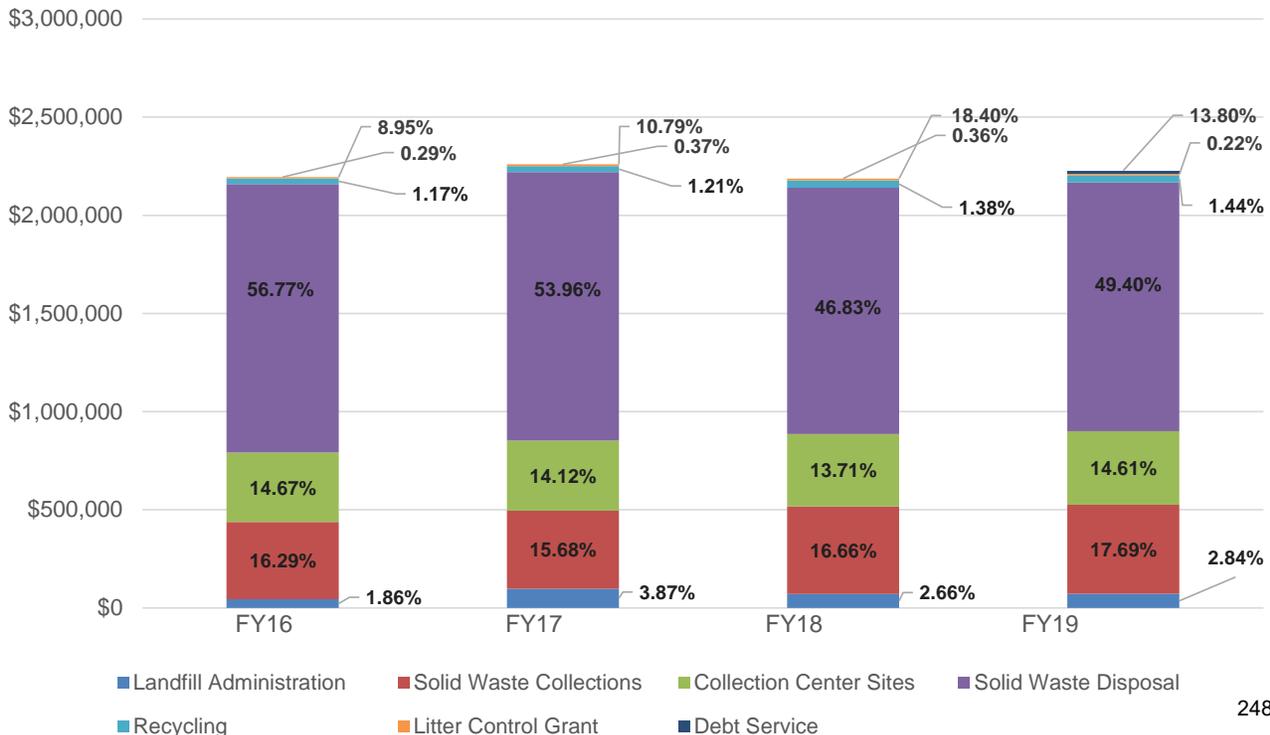


The Landfill fund, managed by the Department of Public Works, encompasses operation of the Orange County Landfill and eight waste collection sites. The Landfill also manages the County recycling program and litter control grant.

Revenues	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Charges for Waste Disposal	324,765	410,789	295,000	365,000
Miscellaneous Revenue	68,387	94,401	70,000	70,000
State Other Categorical Aid	9,207	8,838	9,207	9,207
Lease/Purch Bond Proceeds	-	-	-	190,000
Transfer from General Fund	2,015,761	2,263,205	2,306,385	1,947,508
Total	2,418,120	2,777,234	2,680,592	2,581,715

Expenditures	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Landfill Administration	44,825	97,994	71,278	72,755
Solid Waste Collections	392,570	397,309	446,602	453,438
Collection Center Sites	353,635	357,671	367,547	374,518
Solid Waste Disposal	1,368,470	1,367,002	1,255,297	1,266,238
Recycling	28,202	30,662	37,000	37,000
Litter Control Grant	7,040	9,369	9,732	9,207
Capital Outlay	215,617	273,320	493,136	353,636
Debt Service	-	-	-	14,923
Total	2,410,360	2,533,326	2,680,592	2,581,715

EXPENDITURES BY CATEGORY AND FISCAL YEAR

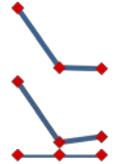


Budget Highlights

- 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

	FY16 Actuals	FY17 Actuals	FY18 Projection	FY19 Projection
Amount of residential waste received (Tons)	N/A	17,844.74	14,622.24	14,565.74
Amount of metal recycled (Tons)	N/A	297.37	245.3	250.16
Days a year collection sites open	N/A	300	300	300



Staffing

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Projection
Full-Time Equivalants	7.48	7.48	7.48	7.48

STAFFING LEVELS BY TYPE AND FISCAL YEAR



**Debt Service Schedule
Orange County Landfill Fund**

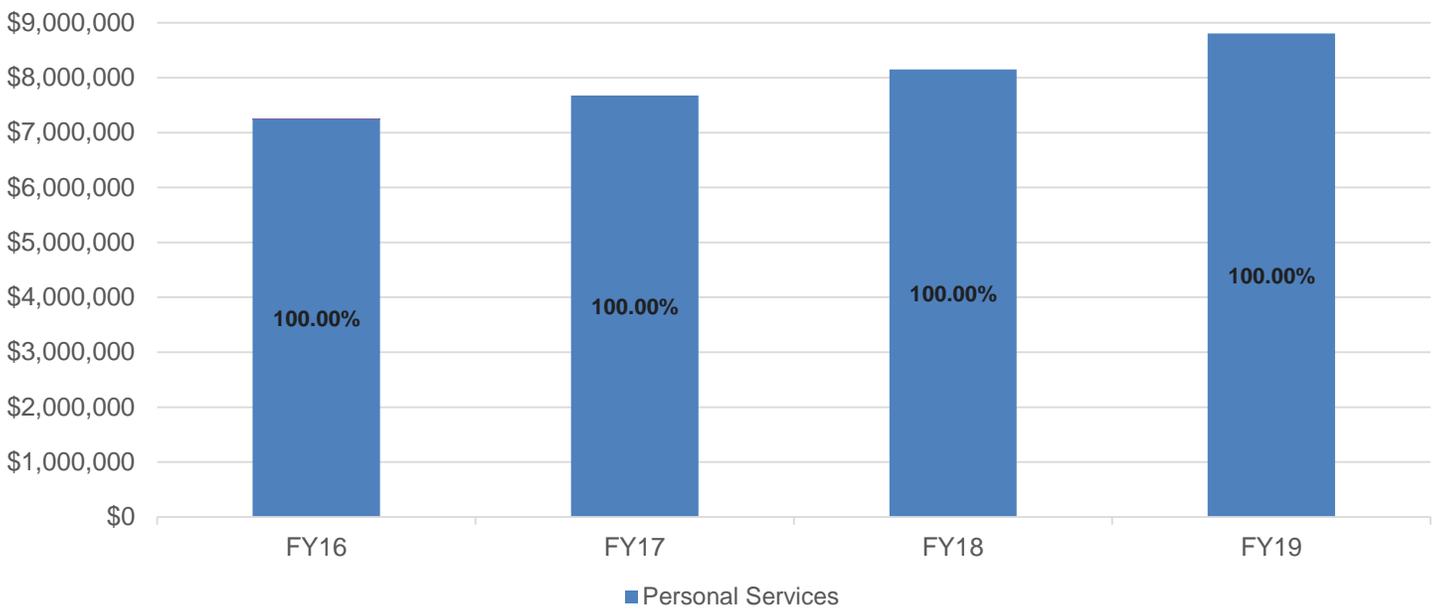
Obligation	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
FY19 Equipment Lease-LF Roll Off Truck (Debt Service in Landfill Fund)								
Issued: July 2, 2018								
Interest Rates: 3.35%								
Payment Dates: Jul 2 & Jan 2								
O/S Balance-Beginning	163,600.00	153,302.43	131,817.48	109,606.75	86,645.73	62,909.08	38,370.59	
Principal Payments-Jan 2	10,297.57	10,831.70	11,197.60	11,575.86	11,966.90	12,371.15	12,789.05	
Interest Payments-Jan 2	2,923.50	2,389.37	2,023.47	1,645.21	1,254.17	849.92	432.02	
Principal Payments-Jul 2	0.00	10,653.25	11,013.13	11,385.16	11,769.75	12,167.34	12,578.36	
Interest Payments-Jul 2	0.00	2,567.82	2,207.94	1,835.91	1,451.32	1,053.73	642.71	
O/S Balance-Ending	153,302.43	131,817.48	109,606.75	86,645.73	62,909.08	38,370.59	13,003.18	
Debt Service in Landfill Fund								
O/S Balance-Beginning	163,600.00	153,302.43	131,817.48	109,606.75	86,645.73	62,909.08	38,370.59	
Principal Payments	10,297.57	21,484.95	22,210.73	22,961.02	23,736.65	24,538.49	25,367.41	
Interest Payments	2,923.50	4,957.19	4,231.41	3,481.12	2,705.49	1,903.65	1,074.73	
O/S Balance-Ending	153,302.43	131,817.48	109,606.75	86,645.73	62,909.08	38,370.59	13,003.18	
Landfill Fund Debt Service	8,750,473.78	8,239,911.12	8,048,584.23	7,871,878.29	7,559,914.70	7,383,849.28	6,914,580.77	6,798,809.11



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.

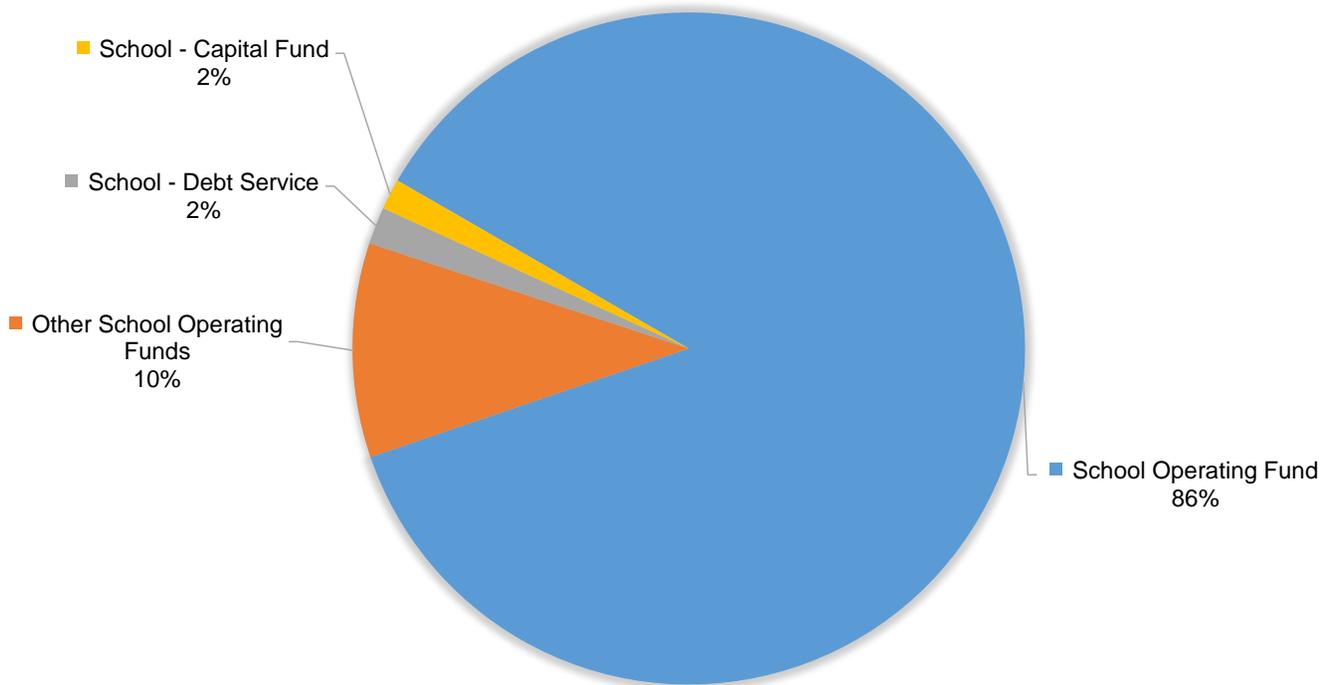
Revenues	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Insurance Contributions	7,267,880	7,347,758	8,149,202	8,805,599
Total	7,267,880	7,347,758	8,149,202	8,805,599
Expenditures				
Personal Services	7,251,449	7,675,865	8,149,202	8,805,599
Total	7,251,449	7,675,865	8,149,202	8,805,599

EXPENDITURES BY CATEGORY AND FISCAL YEAR



COMPONENT UNITS

EXPENDITURE PERCENTAGES BY COST CENTER



\$59,523,410

Cost Center	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget	% Change FY18 - FY19
School Operating Fund	48,865,844	51,834,126	51,312,867	51,444,436	0.26%
Other School Operating Funds	4,200,869	4,593,663	4,779,498	6,134,269	22.09%
School - Debt Service	-	-	-	1,066,039	100.00%
School - Capital Fund	-	747,905	567,000	878,666	35.47%
Totals	53,066,713	57,175,694	56,659,365	59,523,410	4.81%



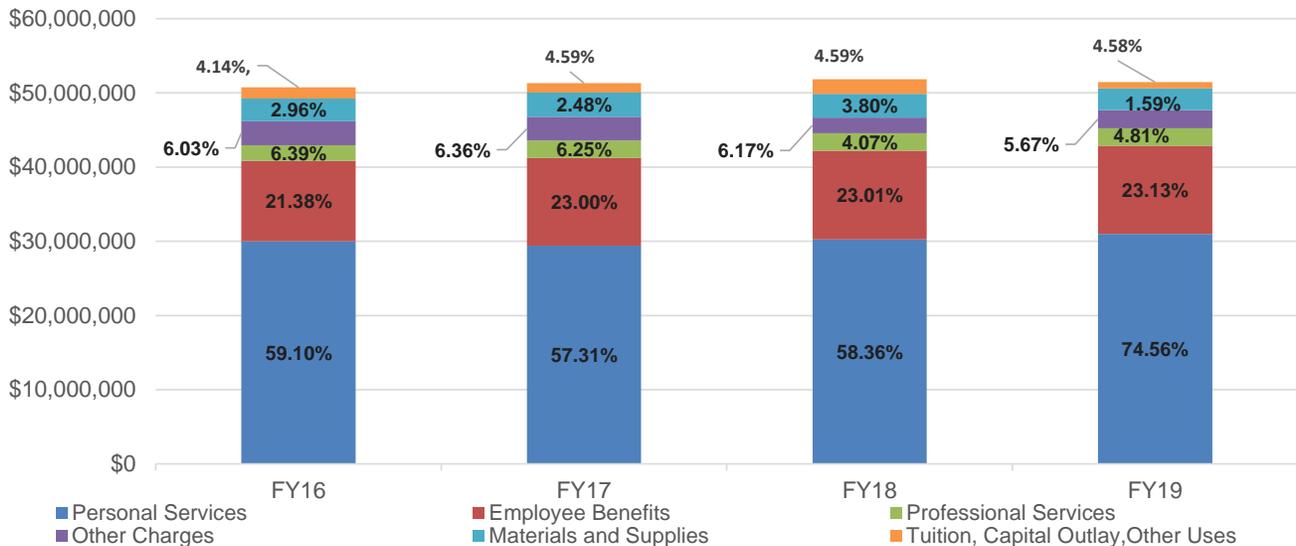
Approximately 4,971 students attend six elementary schools, two middle schools and one high school. All schools are accredited by the Virginia Department of Education and meet state standards.

Revenues	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Functional Aid: State	26,172,271	25,535,264	26,935,587	27,535,552
Functional Aid: Federal	2,389,504	1,936,440	2,100,104	2,414,442
Miscellaneous	210,937	851,717	1,121,760	964,243
Transfer from General Fund	20,086,847	21,445,003	21,155,416	20,530,199
Other Transfers	-	-	-	-
Total	48,859,559	49,768,424	51,312,867	51,444,436

Expenditures	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Personal Services	29,993,121	29,409,015	30,266,310	30,977,308
Employee Benefits	10,849,606	11,803,994	11,934,146	11,899,257
Professional Services	2,100,412	2,356,550	2,378,582	2,355,158
Other Charges	3,244,916	3,206,531	2,110,288	2,475,666
Materials and Supplies	3,058,640	3,262,570	3,200,160	2,917,168
Tuition, Capital Outlay, Other Uses	1,500,598	1,274,208	1,969,303	819,879
Total	50,747,293	51,312,868	51,858,789	51,444,436

To (From) Fund Balance 1,887,734 1,544,444 545,922 (0)

EXPENDITURES BY CATEGORY AND FISCAL YEAR



Other School Operating Funds



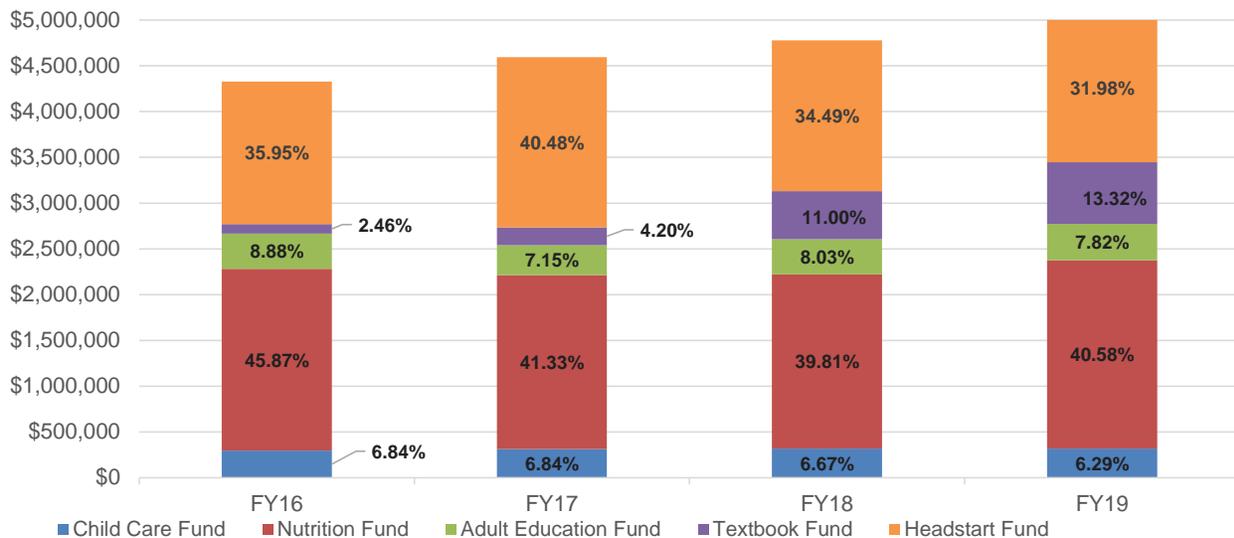
In addition to its main operating fund, the Orange County School Board operates several other funds which are designed to account for the activities of specific programs. The Textbook Fund receives an annual transfer from the School Operating Fund to create a reserve for future text book replacement. 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	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Commonwealth	180,205	186,291	132,950	192,033
Federal Government	3,063,903	3,271,001	3,039,415	3,117,566
Other	1,071,044	1,110,527	1,081,287	1,083,630
Transfers from School Operating Fund	441,362	533,860	525,846	472,437
Transfers from General Fund	-	-	-	-
Reserves	-	-	-	202,563
Total	4,756,514	5,101,678	4,779,498	5,068,229

Expenditures				
Child Care Fund	296,099	314,186	318,910	318,910
Nutrition Fund	1,984,767	1,898,719	1,902,702	2,056,853
Headstart Fund	1,555,520	1,859,452	1,648,259	1,620,993
Adult Education Fund	384,328	328,411	383,781	396,473
Textbook Fund	106,658	192,895	525,846	675,000
Total	4,327,373	4,593,662	4,779,498	5,068,229

To (From) Fund Balance	(429,141)	(508,017)	-	-
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EXPENDITURES BY CATEGORY AND FISCAL YEAR





The Orange County School Board finances certain short-term projects and equipment under their own name using lease-purchase financing. In order to increase transparency and separate annual recurring operational expenditures, a separate debt service fund was created for FY19 to account for these obligations. These expenditures had previously been included as part of the School Operating Fund.

For FY19, The Board of Supervisors and the School Board collaborated to implement a more predictable replacement cycle for school buses. The School Board intends to purchase seven (7) buses each year utilizing lease-purchase financing over a three (3) year term. The first purchase will take place during FY19 for an estimated \$700,000. Annual debt service for the first seven (7) buses is included in the FY19 budget at \$250,000.

	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
Revenues				
County Appropriations	-	-	-	1,066,039
Total	-	-	-	1,066,039
Expenditures				
Capitalized Lease Payments	-	-	-	1,066,039
Total	-	-	-	1,066,039

EXPENDITURES BY CATEGORY AND FISCAL YEAR



Debt Service Schedule
Orange County School Board Debt Service Fund

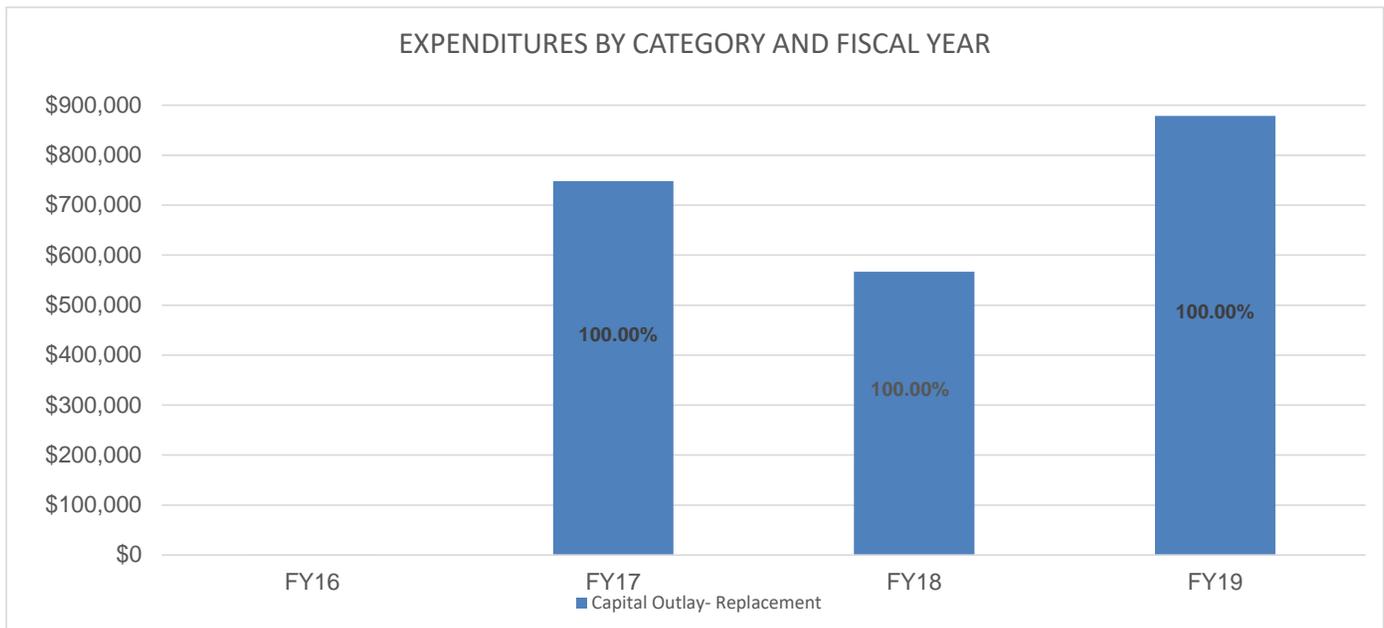
Obligation	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Phone System								
O/S Balance-Beginning	1,147,747.21	899,049.86	690,379.01	471,328.87	241,383.18			
Principal Payments	248,697.35	208,670.85	219,050.14	229,945.69	241,383.18			
Interest Payments	4,690.29	44,716.79	34,337.50	23,441.95	12,004.46			
O/S Balance-Ending	899,049.86	690,379.01	471,328.87	241,383.18	0.00			
Performance Contract Phase 1								
O/S Balance-Beginning	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
Principal Payments	328,493.15	351,122.70	374,763.87	399,457.11	425,239.92	452,157.81	480,251.43	509,566.54
Interest Payments	136,620.17	127,966.62	118,720.45	108,855.21	98,343.40	87,156.51	75,264.89	62,637.78
O/S Balance-Ending	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	2,035,452.73
Performance Contract Phase 2								
O/S Balance-Beginning	1,197,469.35	1,145,167.28	1,088,974.68	1,028,719.75	964,224.10	892,029.59	815,039.79	733,048.00
Principal Payments	52,302.07	56,192.60	60,254.93	64,495.65	72,194.51	76,989.80	81,991.79	87,208.18
Interest Payments	28,619.52	27,369.50	26,026.50	24,586.40	23,044.96	21,319.51	19,479.45	17,519.85
O/S Balance-Ending	1,145,167.28	1,088,974.68	1,028,719.75	964,224.10	892,029.59	815,039.79	733,048.00	645,839.82
School Bus Replacements (ESTIMATED)								
O/S Balance-Beginning		700,000.00	464,491.00	235,450.00				
Principal Payments		235,509.00	229,041.00	235,450.00				
Interest Payments		14,491.00	20,959.00	14,550.00				
O/S Balance-Ending		464,491.00	235,450.00	0.00				
Debt Service in School Debt Service Fund								
O/S Balance-Beginning	7,701,721.82	7,072,229.25	6,220,734.10	5,337,624.16	4,408,275.71	3,669,458.10	3,140,310.49	2,578,067.27
Principal Payments	629,492.57	851,495.15	883,109.94	929,348.45	738,817.61	529,147.61	562,243.22	596,774.72
Interest Payments	169,929.98	214,543.91	200,043.45	171,433.56	133,392.82	108,476.02	94,744.34	80,157.63
O/S Balance-Ending	7,072,229.25	6,220,734.10	5,337,624.16	4,408,275.71	3,669,458.10	3,140,310.49	2,578,067.27	1,981,292.55
Direct School Board Debt Service	799,422.55	1,066,039.06	1,083,153.39	1,100,782.01	872,210.43	637,623.63	656,987.56	676,932.35

School- Capital Fund



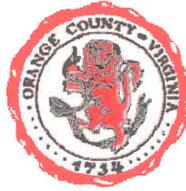
Prior to FY17, capital expenditures for the Orange County School Board were included in the School Operating Fund. In order to more accurately account for capital expenditures and to adopt project-length budgets which do not lapse at the end of each fiscal year, a separate School Capital Fund was created 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	FY16 Actual Amount	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget
County Appropriations	-	2,095,738	567,000	667,000
Total	-	2,095,738	567,000	667,000
Expenditures				
Capital Outlay- Replacement	-	747,905	567,000	878,666
Total	-	747,905	567,000	878,666



ORANGE COUNTY, VIRGINIA
BOARD OF SUPERVISORS

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



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

R. BRYAN DAVID
COUNTY ADMINISTRATOR

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

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

orangecountyva.gov

MOTION: GOODWIN

April 24, 2018

SECOND: CROZIER

**Regular Meeting
Res. No. 180424 – 5A**

RE: RESOLUTION TO ADOPT THE FISCAL YEAR 2019 OPERATING AND CAPITAL BUDGETS

WHEREAS, the Fiscal Year 2019 Budget has been duly prepared and presented to the Board of Supervisors; and

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

WHEREAS, the appropriate advertisements were published, and public hearings, as required by the Code of Virginia, have been conducted on April 3, 2018; 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 24th day of April, 2018, that the Orange County Board of Supervisors hereby approves and adopts the attached Fiscal Year 2019 Budget; and

BE IT FURTHER RESOLVED, as follows:

1. Estimates of revenues are approved in total and estimated expenditures are hereby approved at the functional level within the General Fund.
2. Estimates of revenues are approved in total and estimated expenditures for remaining Governmental funds are approved in total for each fund, including the County Capital Projects Fund, Law Library Fund, Virginia Public Assistance Fund, Debt Service Fund, School Operating Fund, Schools Other Funds, and the Insurance Internal Service Fund.
3. Estimates of revenues and expenditures are hereby approved in total for Enterprise funds, including the Airport Fund and Landfill Fund.
4. The Board of Supervisors will establish the Personal Property Tax Relief Act (PPTRA) percentage for the 2018 tax year in August, 2018, by separate resolution.

5. 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.
6. Where funding is included for the acquisition of certain projects and equipment by debt financing within the FY19-FY23 Adopted Capital Improvements Plan and in the FY19 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 2019 Budget

CERTIFIED COPY



Clerk to the Board of Supervisors



**ADOPTED BUDGET
FISCAL YEAR JULY 1, 2018 TO JUNE 30, 2019**

GENERAL FUND

Revenues:

Local Sources	\$ 52,945,567
Commonwealth	8,246,744
Federal Government	13,823
General Fund Reserve & Transfers In	607,412

Total Revenues	<u>\$ 61,813,546</u>
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Expenditures:

General Government Administration	\$ 3,337,692
Judicial Administration	1,828,447
Public Safety	13,034,708
Public Works	937,617
Health & Welfare	3,533,132
Education	18,600
Parks, Recreation & Culture	1,368,761
Community Development	1,337,937
Non-Departmental	774,837
Transfers to Other Funds	35,641,815

Total Expenditures	<u>\$ 61,813,546</u>
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COUNTY CAPITAL PROJECTS FUND

Revenues:

Transfer from General Fund	\$ 866,849
Commonwealth	5,292
Federal Government	1,060,000
Reserves	772,500

Total Revenues	<u>\$ 2,704,641</u>
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Total Expenditures	<u>\$ 2,704,641</u>
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LAW LIBRARY FUND

Revenues:

Local Sources	\$ 14,740
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Total Revenues	<u>\$ 14,740</u>
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Total Expenditures	<u>\$ 14,740</u>
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VIRGINIA PUBLIC ASSISTANCE FUND**Revenues:**

Transfer from General Fund	\$	1,005,118
Commonwealth		1,049,050
Federal Government		1,641,424
Total Revenues	\$	3,695,592

Total Expenditures	\$	3,695,592
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DEBT SERVICE FUND**Revenues:**

Transfer from General Fund	\$	9,397,816
Reserves		160,014
Total Revenues	\$	9,557,830

Total Expenditures	\$	9,557,830
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AIRPORT FUND**Revenues:**

Commonwealth	\$	84,400
Federal Government		949,500
Local Sources		404,780
Transfer from General Fund		161,285
Total Revenues	\$	1,599,965

Total Expenditures	\$	1,599,965
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LANDFILL FUND**Revenues:**

Transfer from General Fund	\$	1,947,508
Local Sources		435,000
Commonwealth		9,207
Financing Proceeds		190,000
Total Revenues	\$	2,581,715

Total Expenditures	\$	2,581,715
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ORANGE COUNTY PUBLIC SCHOOLS OPERATING FUND**Revenues:**

Transfer from General Fund	\$ 20,530,199
Commonwealth	27,535,552
Federal Government	2,414,442
Other	964,243
Total Revenues	\$ 51,444,436

Expenditures:

School Operating Fund	\$ 50,760,333
Transfers to Other Funds	684,103
Total Expenditures	\$ 51,444,436

ORANGE COUNTY PUBLIC SCHOOLS OTHER FUNDS**Revenues:**

Transfer from General Fund	\$ 1,733,040
Transfer from School Operating Fund	684,103
Commonwealth	192,033
Federal Government	3,117,566
Other	1,083,630
Reserves	202,563
Total Revenues	\$ 7,012,935

Expenditures:

Debt Service Fund	\$ 1,066,040
Capital Project Fund	878,666
Child Care Fund	318,910
Cafeteria Fund	2,056,853
Headstart Fund	1,620,993
Adult Education Fund	396,473
Textbook Fund	675,000
Total Expenditures	\$ 7,012,935

INSURANCE INTERNAL SERVICE FUND**Revenues:**

Contributions from Other Funds	\$ 8,805,599
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Total Expenditures	\$ 8,805,599
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Grand Total Expenditures	\$ 149,230,999
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Less Transfers	(45,131,517)
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Total Consolidated Budget	\$ 104,099,482
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ORANGE COUNTY, VIRGINIA
BOARD OF SUPERVISORS

R. MARK JOHNSON, DISTRICT ONE
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S. TEEL GOODWIN, DISTRICT THREE
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orangecountyva.gov

MOTION: FRAME
SECOND: CROZIER

April 10, 2018
Regular Meeting
Ord. No. 180410 – 5A

**RE: ORDINANCE TO ESTABLISH TAX LEVIES FOR THE TAX YEAR BEGINNING
JANUARY 1, 2018**

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 3, 2018;

NOW, THEREFORE, BE IT ORDAINED, on this 10th day of April, 2018, 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, 2018:

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

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Clerk to the Board of Supervisors



**ORANGE COUNTY, VIRGINIA
FINANCE DEPARTMENT**

Glenda Bradley
Assistant County Administrator
Orange County, Virginia
(540) 661-5406 Direct
(540) 672-0900 Fax
E-mail: gbradley@orangecountyva.gov



R. Lindsay Gordon, III Building
112 West Main Street
2nd Floor
P.O. Box 111
Orange, VA 22960

To: Orange County Board of Supervisors
From: Glenda Bradley, Assistant County Administrator for Finance and Management Services
Through: R. Bryan David, County Administrator
Date: March 6, 2018
Subject: FY2019-FY2023 Adopted Capital Improvements Plan

Attached, please find the Board of Supervisors' adopted Capital Improvements Plan for fiscal years FY2019 through FY2023. The report includes sections summarizing recommendations by department, category, and funding source. The final section of the report contains detailed information on each of the projects requested by County Department Heads, Constitutional Officers and the School Board.

Capital Improvements Planning is one of several tools localities use to implement their comprehensive plan, which generally outlines the future a locality envisions for itself through goals and objectives to be implemented over a period of time. The purpose of the Capital Improvements Plan (CIP) is to allow a locality to examine its current resources and to determine what future resources it needs to provide for its citizens. This is helpful for determining not only how much funding is needed, but also when it is needed.

The adoption of the CIP does not result in the appropriation of any funds, but instead provides an idea of funding levels needed in the future. Many capital requests for FY2019 have been deferred due to funding constraints including a limited debt capacity.

As part of the CIP development process, Constitutional Officers and Department Directors were asked to submit new capital project requests and provide updated information for projects submitted in previous years. Staff compiled and reviewed the CIP requests and provided them to the County Administrator for review and incorporation into a comprehensive capital improvements plan which includes projects and estimated debt payments.

The total cost of the Board of Supervisors' adopted five (5) year CIP is of \$48,812,761 in new capital and \$54,138,418 in anticipated debt service. This plan will continue to serve as a starting point for the Board's discussions regarding capital funding for years FY2019 through FY2023. The CIP was formally adopted on March 6, 2018.

Attachment: CIP Motion
CIP Table

**Capital Project and Debt Funding comparison to Target per Policy
As Proposed FY19**

General Fund contributions for combined debt and capital:	FY18	FY19 Proposed	Diff.
General Fund Transfer to Debt Service Fund	9,144,999.00	9,397,816.00	252,817.00
Plus: Debt Service funded from Excess GF Reserves	934,168.00	160,014.00	(774,154.00)
Less: Payment for Dogwood Village	(1,317,188.00)	(1,319,637.00)	(2,449.00)
General Fund Transfer to Capital Project Fund	1,166,554.00	866,849.00	(299,705.00)
Plus: Projects funded from Excess GF Reserves	807,500.00	772,500.00	(35,000.00)
General Fund Transfer to School Capital Project Fund	567,000.00	667,000.00	100,000.00
Capital Portion of General Fund Transfer to Airport Fund	9,100.00	12,000.00	2,900.00
Capital Portion of General Fund Transfer to Landfill Fund	243,136.00	163,636.00	(79,500.00)
Debt Portion of General Fund Transfer to Landfill Fund	-	14,923.00	14,923.00
Plus: Projects funded from Excess GF Reserves	250,000.00	-	(250,000.00)

Net budgeted funding (Combined capital and debt per policy)	\$ 11,805,269.00	\$ 10,735,101.00	(1,070,168.00)
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Target Balance (Based on FY15 Adopted Budget):	FY18	FY19 Proposed
FY15 General Fund Transfer for Debt Service	\$ 9,314,187.00	\$ 9,314,187.00
Less: Payment for Dogwood Village	\$ (1,431,127.00)	\$ (1,431,127.00)
Less: Amount for reassessment now budgeted in General Fund	\$ (99,720.00)	\$ (99,720.00)
FY15 General Fund Transfer for Capital Project Fund	\$ 1,555,000.00	\$ 1,555,000.00
Capital Portion of General Fund Transfer to Airport Fund	\$ 63,500.00	\$ 63,500.00
Capital Portion of General Fund Transfer to Landfill Fund	\$ 411,761.00	\$ 411,761.00

Total Targeted General Fund combined debt and capital contributions	\$ 9,813,601.00	\$ 9,813,601.00
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Difference funded in excess of (less than) target	\$ 1,991,668.00	\$ 921,500.00
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Sources of Difference in Funding:

\$ (1,057,500.00)	\$ (772,500.00)	From Excess Reserves for Pay-Go Projects
\$ (934,168.00)	\$ (160,014.00)	From Excess Reserves for Debt Service
\$ (42,812.00)	\$ (265,291.00)	Other Changes in Debt Service (increase)
\$ -	\$ (100,000.00)	(Increase)/Decrease in GF Transfers for School Capital
\$ 42,812.00	\$ 376,305.00	(Increase)/Decrease in GF Transfers for County Capital
\$ (1,991,668.00)	\$ (921,500.00)	

	Net Change without Use of Reserves:
\$ -	\$ (11,014.00)

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

At a worksession of the Orange County Board of Supervisors held on Tuesday, March 6, 2018, the following action was taken:

180306 – 2A

RE: ADOPTION OF THE FY 2019 - FY 2023 CAPITAL IMPROVEMENTS PLAN

On the motion of Mr. Frame, seconded by Mr. Goodwin, which carried by a vote of 5-0, the Board adopted the FY 2019 - FY 2023 Capital Improvements Plan (CIP), as presented during the meeting.

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

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 2018

Projects by Funding Source

Source	Project Code	Previous Years	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Later Years	Total
Airport Fund Balance														
T-Hangar "A" Taxilane (Design, Construction)	A1026	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000	\$0	\$0	\$0	\$0	\$0	\$4,000
Subtotal - Airport Fund Balance		\$0	\$0	\$0	\$0	\$0	\$0	\$4,000	\$0	\$0	\$0	\$0	\$0	\$4,000
Debt Funded														
Ambulance Replacements	C1065	\$1,324,500	\$0	\$265,000	\$270,000	\$270,000	\$270,000	\$270,000	\$270,000	\$270,000	\$270,000	\$270,000	\$270,000	\$4,019,500
Cardiac Monitor Replacements	C1029	\$0	\$0	\$0	\$450,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$450,000
Front Loader	L1001	\$0	\$0	\$0	\$0	\$0	\$250,000	\$0	\$250,000	\$0	\$0	\$0	\$250,000	\$750,000
GBES Addition	S0574	\$0	\$0	\$0	\$5,900,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,900,000
Landfill Expansion Cells	L1005	\$0	\$0	\$0	\$2,028,000	\$0	\$0	\$0	\$0	\$0	\$2,028,000	\$0	\$0	\$4,056,000
Locust Grove Fire and Rescue (Rhoadesville)	C1064	\$0	\$0	\$0	\$0	\$0	\$1,550,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,550,000
Roll Off Truck	L1009	\$0	\$190,000	\$0	\$0	\$0	\$0	\$0	\$190,000	\$0	\$0	\$0	\$380,000	\$760,000
School Master Plan Phase 2	C1133(2)	\$0	\$0	\$8,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,000,000
School Master Plan Phase 3	C1133(3)	\$0	\$0	\$0	\$0	\$0	\$0	\$5,700,000	\$0	\$0	\$0	\$0	\$0	\$5,700,000
School Master Plan Phase 4	C1133(4)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,300,000	\$0	\$0	\$0	\$0	\$6,300,000
School Master Plan Phase 5	C1133(5)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000,000	\$0	\$0	\$0	\$3,000,000
School Master Plan Phase 6	C1133(6)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,900,000	\$0	\$0	\$4,900,000
School Master Plan Phase 7	C1133(7)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,400,000	\$0	\$6,400,000
School Master Plan Phase 8	C1133(8)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,800,000	\$0	\$6,800,000
School Master Plan Phase 9	C1133(9)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,300,000	\$0	\$5,300,000
Subtotal - Debt Funded		\$1,324,500	\$190,000	\$8,265,000	\$8,648,000	\$270,000	\$2,070,000	\$5,970,000	\$7,010,000	\$3,270,000	\$7,198,000	\$18,770,000	\$900,000	\$63,885,500

Projects by Funding Source

Source	Project Code	Previous Years	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Later Years	Total
Debt Funded (Reimb. Expense)														
Locust Grove Fire and Rescue (Rhoadesville)	C1064	\$0	\$0	\$0	\$0	\$136,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$136,500
Subtotal - Debt Funded (Reimb. Expense)		\$0	\$0	\$0	\$0	\$136,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$136,500
Donations/Non-General Fund														
Construction of Maintenance Hangar	A1018	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$500,000
Corporate Hangar Construction	A1016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600,000	\$0	\$0	\$0	\$600,000
T-Hangar "A" (Design, Construction)	A1027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$850,000	\$0	\$0	\$0	\$0	\$850,000
Town of Orange Fire and EMS Station	C1165	\$0	\$2,600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,600,000
Subtotal - Donations/Non-General Fund		\$0	\$2,600,000	\$0	\$0	\$0	\$0	\$500,000	\$850,000	\$600,000	\$0	\$0	\$0	\$4,550,000
Excess General Fund Reserves														
Ambulance Replacements	C1065	\$307,500	\$318,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$626,000
Debt Service-Consolidated Public Safety Facility	DPSBldg	\$551,363	\$160,014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$711,377
Debt Service-Land Mobile Radio System (EDA)	DEmCom	\$382,805	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$382,805
Emergency Flasher System	C1167	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
Enterprise Geographic Info. System	C1147	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$400,000
Front Loader	L1001	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000
Gordon Bldg. Elevator Modernization	C1158	\$0	\$205,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$205,000

Projects by Funding Source

Source	Project Code	Previous Years	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Later Years	Total
Unionville Ruritan Building Roof Replacement	C1157	\$0	\$44,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44,000
Subtotal - Excess General Fund Reserves		\$1,691,668	\$932,514	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,624,182
Federal Aid - Airport														
Construct GA Apron (Design)	A1015	\$0	\$0	\$0	\$260,460	\$1,530,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,790,460
GA Apron, Taxiway, MITL's, Helicopter Area (Construction)	A1033	\$0	\$0	\$0	\$0	\$0	\$1,530,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,530,000
RW 26 Obst Removal (Construction)	A1012	\$0	\$540,000	\$0	\$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
RW 8 Obstruction Removal (Survey, Appraisals, Negotiations)	A1034	\$0	\$0	\$0	\$378,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$378,000
Subtotal - Federal Aid - Airport		\$0	\$949,500	\$270,000	\$638,460	\$2,124,000	\$2,070,000	\$0	\$0	\$0	\$0	\$0	\$0	\$6,051,960
Federal Grants														
Breathing Apparatus Air Compressor	C1163	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
Library Computer Replacements	C1014	\$38,868	\$0	\$20,000	\$18,900	\$20,000	\$18,868	\$12,628	\$20,000	\$18,900	\$20,000	\$20,000	\$20,000	\$228,164
Library Networking Equipment	C1142	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000

Projects by Funding Source

Source	Project Code	Previous Years	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Later Years	Total
Library Server Replacements	C1143	\$1,132	\$0	\$0	\$0	\$0	\$1,132	\$0	\$0	\$0	\$0	\$0	\$0	\$2,264
Montpelier-Orange Greenway	C1128	\$0	\$0	\$640,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$640,000
Replacement Breathing Apparatus	C1067	\$0	\$990,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$990,000	\$1,980,000
Subtotal - Federal Grants		\$40,000	\$1,060,000	\$660,000	\$18,900	\$20,000	\$20,000	\$12,628	\$20,000	\$18,900	\$20,000	\$20,000	\$1,010,000	\$2,920,428
General Fund Transfer														
4-Gas Monitor Replacement	C1061	\$47,000	\$0	\$0	\$45,000	\$0	\$0	\$0	\$0	\$45,000	\$0	\$0	\$45,000	\$182,000
AED	C1139	\$5,292	\$5,292	\$5,292	\$5,292	\$5,292	\$5,292	\$5,292	\$5,292	\$5,292	\$5,292	\$5,292	\$5,292	\$63,504
Air-conditioning - Locker Rooms	S0580	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
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	\$56,155	\$16,155	\$16,155	\$16,155	\$16,155	\$16,155	\$16,155	\$16,155	\$16,155	\$16,155	\$16,155	\$16,155	\$233,860
CAD Workstation	C1075	\$25,000	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0	\$25,000	\$0	\$0	\$25,000	\$100,000
Car Fire Prop For Burn Building	C1168	\$0	\$0	\$52,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52,000	\$104,000
Cardiac Monitor Replacements	C1029	\$97,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$97,500
Closure Reserves - Cells #1-5B	L1002	\$654,544	\$163,636	\$163,636	\$163,636	\$163,636	\$163,636	\$163,636	\$163,636	\$163,636	\$163,636	\$163,636	\$327,272	\$2,618,176
Co-located Server Site	C1077	\$0	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000	\$50,000	\$150,000
Communications Equipment (Pagers & Radios)	C1035	\$20,000	\$0	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0	\$25,000	\$25,000	\$95,000
Compactor	L1008	\$0	\$0	\$20,000	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0	\$40,000	\$80,000
Comprehensive Plan Interactive Website	C1170	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000
Computer Replacements	C1006	\$197,500	\$53,500	\$53,500	\$53,500	\$53,500	\$53,500	\$53,500	\$53,500	\$53,500	\$53,500	\$53,500	\$106,000	\$838,500
Construct GA Apron (Design)	A1015	\$0	\$0	\$0	\$5,788	\$34,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,788
Container Replacement	L1003	\$40,000	\$0	\$20,000	\$0	\$0	\$20,000	\$0	\$20,000	\$0	\$0	\$20,000	\$40,000	\$160,000

Projects by Funding Source

Source	Project Code	Previous Years	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Later Years	Total
County Entrance Signs	C1092	\$107,000	\$0	\$80,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$187,000
County Server Replacement	C1074	\$90,000	\$0	\$90,000	\$0	\$0	\$0	\$0	\$90,000	\$0	\$0	\$0	\$90,000	\$360,000
Courthouse Emergency Power	C1023	\$0	\$0	\$0	\$0	\$0	\$180,000	\$0	\$0	\$0	\$0	\$0	\$0	\$180,000
Courthouse HVAC Controls	C1106	\$0	\$0	\$65,000	\$10,000	\$80,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$155,000
Debt Service- 2000-B GO Bonds (VPSA)	D00Bnd	\$179,580	\$181,675	\$183,260	\$179,462	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$723,977
Debt Service- 2002-B GO Bonds (VPSA)	D02Bnd	\$124,577	\$124,605	\$124,377	\$124,170	\$123,851	\$128,031	\$0	\$0	\$0	\$0	\$0	\$0	\$749,611
Debt Service- 2005-D GO Bonds (VPSA)	D05Bnd	\$1,004,999	\$975,000	\$944,999	\$914,999	\$885,000	\$855,000	\$824,999	\$795,000	\$764,999	\$0	\$0	\$0	\$7,964,995
Debt Service- 2007-B GO Bonds (VPSA)	D07Bnd	\$378,130	\$384,020	\$370,760	\$357,500	\$344,240	\$331,955	\$319,670	\$306,410	\$293,150	\$293,150	\$279,890	\$266,630	\$3,925,505
Debt Service- 2009-A GO Bonds (VPSA)	D09Bnd	\$2,402,112	\$2,364,503	\$2,294,888	\$2,220,399	\$2,143,386	\$2,066,374	\$1,988,362	\$1,912,349	\$1,842,961	\$1,773,574	\$1,702,280	\$3,189,726	\$25,900,914
Debt Service- 2014 Lease Purchase of Vesta Pallas	D14Lse	\$14,051	\$14,051	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,102
Debt Service- Bond Service Fees	DBndF	\$11,500	\$11,500	\$11,500	\$11,500	\$11,500	\$11,500	\$11,500	\$11,500	\$11,500	\$11,500	\$11,500	\$0	\$126,500
Debt Service -County Refinancing (EDA)	DCouR	\$723,842	\$607,237	\$609,937	\$610,387	\$608,512	\$610,762	\$607,137	\$607,638	\$612,013	\$610,263	\$607,513	\$3,661,782	\$10,477,023
Debt Service-2001 GO Bonds (VPSA)	D01Bnd	\$2,005,932	\$2,007,420	\$2,004,572	\$2,007,135	\$2,004,852	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,029,911
Debt Service-Ambulance Replacements FY15	DAR1	\$361,443	\$103,269	\$51,275	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$515,987
Debt Service-Ambulance Replacements FY16	DAR2	\$350,624	\$175,312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$525,936
Debt Service-Ambulance Replacements FY20	DAR3	\$0	\$0	\$93,886	\$93,886	\$93,886	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$281,659
Debt Service-Ambulance Replacements FY21	DAR4	\$0	\$0	\$0	\$95,658	\$95,658	\$95,658	\$0	\$0	\$0	\$0	\$0	\$0	\$286,973
Debt Service-Ambulance Replacements FY22	DAR5	\$0	\$0	\$0	\$0	\$95,658	\$95,658	\$95,658	\$0	\$0	\$0	\$0	\$0	\$286,973
Debt Service-Ambulance Replacements FY23	DAR6	\$0	\$0	\$0	\$0	\$0	\$95,658	\$95,658	\$95,658	\$0	\$0	\$0	\$0	\$286,973

Projects by Funding Source

Source	Project Code	Previous Years	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Later Years	Total
Debt Service-Ambulance Replacements FY24	DAR7	\$0	\$0	\$0	\$0	\$0	\$0	\$95,658	\$95,658	\$95,658	\$0	\$0	\$0	\$286,973
Debt Service-Ambulance Replacements FY25	DAR8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$95,658	\$95,658	\$95,658	\$0	\$0	\$286,973
Debt Service-Ambulance Replacements FY26	DAR9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$95,658	\$95,658	\$95,658	\$0	\$286,973
Debt Service-Ambulance Replacements FY27	DAR91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$95,658	\$95,658	\$95,658	\$286,973
Debt Service-Ambulance Replacements FY28	DAR92	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$95,658	\$191,316	\$286,973
Debt Service-Ambulance Replacements FY29	DAR93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$286,973	\$286,973
Debt Service-Assisted Living Facility Reimb.	DAStLRe	(\$1,568,751)	(\$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)	(\$1,323,463)	(\$7,924,431)	(\$22,674,582)
Debt Service-Assisted Living Refinancing (EDA)	DAStLR	\$1,568,752	\$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	\$1,323,463	\$7,924,432	\$22,674,582
Debt Service-Cardiac Monitors	DC1029	\$0	\$0	\$0	\$156,638	\$156,638	\$156,638	\$0	\$0	\$0	\$0	\$0	\$0	\$469,914
Debt Service-Consolidated Public Safety Facility	DPSBldg	\$199,104	\$391,349	\$600,363	\$598,113	\$595,612	\$1,134,238	\$1,133,237	\$1,135,612	\$1,136,237	\$1,135,112	\$1,132,237	\$10,205,745	\$19,396,958
Debt Service-Dispatch Consolid. & Modern. (EDA)	DEmCon	\$163,138	\$119,857	\$168,857	\$166,607	\$164,107	\$234,732	\$233,357	\$236,607	\$234,483	\$236,981	\$234,106	\$2,116,240	\$4,309,072
Debt Service-Fiber Optic Rural Broadband (EDA)	DFIBER	\$225,472	\$217,628	\$218,743	\$219,163	\$218,910	\$218,063	\$0	\$0	\$0	\$0	\$0	\$0	\$1,317,978
Debt Service-Front Loader	DL1001	\$0	\$0	\$0	\$0	\$0	\$53,415	\$53,415	\$53,415	\$53,415	\$53,415	\$53,415	\$267,075	\$587,565
Debt Service-GBE Addition	DS0574	\$0	\$0	\$0	\$710,888	\$710,888	\$710,888	\$710,888	\$710,888	\$710,888	\$710,888	\$710,888	\$1,421,777	\$7,108,883
Debt Service-Land Mobile Radio System (EDA)	DEmCom	\$162,660	\$400,750	\$449,750	\$447,500	\$445,000	\$1,778,250	\$1,780,375	\$1,778,750	\$1,783,125	\$1,778,375	\$0	\$0	\$10,804,535
Debt Service-Landfill Expansion Cells	DL1005	\$0	\$0	\$0	\$329,893	\$329,893	\$329,893	\$329,893	\$329,893	\$329,893	\$659,787	\$329,893	\$1,649,467	\$4,618,508
Debt Service-Locust Grove Fire and Rescue	DC1064	\$0	\$0	\$0	\$0	\$0	\$104,545	\$104,545	\$104,545	\$104,545	\$104,545	\$104,545	\$1,986,355	\$2,613,625
Debt Service-Roll Off Truck	DL009	\$0	\$14,923	\$29,847	\$29,847	\$29,847	\$29,847	\$29,847	\$44,770	\$44,770	\$29,847	\$29,847	\$537,244	\$850,636
Debt Service-School Master Plan Phases 2-9	DC1133	\$0	\$0	\$0	\$0	\$0	\$3,346,198	\$3,346,198	\$3,346,198	\$3,346,198	\$3,346,198	\$3,346,198	\$46,846,775	\$66,923,964

Projects by Funding Source

Source	Project Code	Previous Years	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Later Years	Total
Demolish Old Hangar	A1017	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,000	\$0	\$0	\$0	\$0	\$6,000
E-911 Server Replacement	C1073	\$50,000	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$50,000	\$0	\$50,000	\$200,000
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	\$235,000	\$0	\$0	\$0	\$0	\$235,000	\$0	\$0	\$470,000
Emergency Flasher System	C1167	\$0	\$11,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,000
Engineering Review of Volunteer Burn Building	C1066	\$17,500	\$0	\$0	\$0	\$0	\$17,500	\$0	\$0	\$0	\$0	\$17,500	\$17,500	\$70,000
Enterprise Geographic Info. System	C1147	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0	\$215,000
Expand Parking Lot (Design & Construction)	A1014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$118,000	\$0	\$0	\$0	\$0	\$118,000
Extractor & Dryer for Turnout Gear	C1161	\$0	\$30,000	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$90,000	\$180,000
Facility Maintenance (OCPS)	S0575	\$0	\$30,000	\$327,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$557,000
Fire & EMS Response Vehicles	C1068	\$158,750	\$58,750	\$58,750	\$58,750	\$58,750	\$58,750	\$58,750	\$58,750	\$58,750	\$58,750	\$58,750	\$117,500	\$863,750
Fire Apparatus Reserve Fund (County & Volunteer)	C1026	\$663,278	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$300,000	\$2,463,278
Force Feedback CPR Mannequin	C1164	\$0	\$0	\$22,836	\$22,836	\$0	\$0	\$0	\$0	\$0	\$22,836	\$0	\$22,836	\$91,344
GA Apron, Taxiway, MITL's, Helicopter Area (Construction)	A1033	\$0	\$0	\$0	\$0	\$0	\$34,000	\$0	\$0	\$0	\$0	\$0	\$0	\$34,000
GBES Roof Replacement	S0570	\$0	\$0	\$400,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$400,000
Germanna Area Wilderness Plan (GWAP)	C1110	\$145,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$145,000
Historic Courthouse and Clerk's Office Repairs	C1138	\$55,000	\$62,000	\$33,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000
HVAC Replacement (TEAC, Head Start, Cafeteria)	S0564	\$0	\$0	\$0	\$0	\$367,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$367,000
Improvements to Athletic Facilities	S0578	\$0	\$0	\$0	\$147,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$147,000
Interior Flooring Renovations	C1093(2)	\$205,000	\$37,000	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$282,000

Projects by Funding Source

Source	Project Code	Previous Years	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Later Years	Total
Landfill Expansion Cells	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	\$11,500	\$11,500	\$0	\$0	\$0	\$11,500	\$11,500	\$0	\$0	\$23,000	\$69,000
Library Computer Replacements	C1014	\$57,467	\$0	\$0	\$0	\$1,504	\$0	\$0	\$0	\$0	\$1,504	\$0	\$0	\$60,475
Library Networking Equipment	C1142	\$21,900	\$17,900	\$0	\$0	\$0	\$23,090	\$26,536	\$0	\$0	\$0	\$0	\$15,000	\$104,426
Library Server Replacements	C1143	\$16,743	\$0	\$0	\$0	\$0	\$18,868	\$0	\$0	\$0	\$0	\$20,000	\$0	\$55,611
Main Library Flooring	C1160	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
Main Library Shelving Modification	C1169	\$0	\$0	\$22,016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,016
Master Plan Design Costs	S0577	\$0	\$0	\$0	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000
Montpelier-Orange Greenway	C1128	\$0	\$0	\$160,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$160,000
OCPS Debt Service- Perform. Phase 1	DS0176	\$1,355,029	\$479,089	\$493,484	\$508,312	\$523,583	\$539,314	\$555,516	\$572,204	\$589,392	\$607,096	\$625,333	\$322,058	\$7,170,413
OCPS Debt Service- Perform. Phase 2	DS0557	\$173,392	\$83,562	\$86,281	\$89,082	\$95,239	\$98,309	\$101,471	\$104,728	\$108,083	\$111,538	\$115,096	\$367,726	\$1,534,508
OCPS Debt Service- Phone System	DS0175	\$0	\$253,388	\$253,388	\$253,388	\$253,388	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,013,551
OCPS Debt Service-Buses FY19	SDB1	\$0	\$250,000	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$750,000
OCPS Debt Service-Buses FY20	SDB2	\$0	\$0	\$250,000	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$750,000
OCPS Debt Service-Buses FY21	SDB3	\$0	\$0	\$0	\$250,000	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$750,000
OCPS Debt Service-Buses FY22	SDB4	\$0	\$0	\$0	\$0	\$250,000	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0	\$750,000
OCPS Debt Service-Buses FY23	SDB5	\$0	\$0	\$0	\$0	\$0	\$250,000	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$750,000
OCPS Debt Service-Buses FY24	SDB6	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000	\$250,000	\$250,000	\$0	\$0	\$0	\$750,000
OCPS Debt Service-Buses FY25	SDB7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000	\$250,000	\$250,000	\$0	\$0	\$750,000
OCPS Debt Service-Buses FY26	SDB8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000	\$250,000	\$250,000	\$0	\$750,000
OCPS Debt Service-Buses FY27	SDB9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000	\$250,000	\$250,000	\$750,000
OCPS Debt Service-Buses FY28	SDB91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000	\$500,000	\$750,000
Pyxis	C1117	\$16,600	\$0	\$16,600	\$16,600	\$16,600	\$0	\$0	\$0	\$0	\$0	\$16,660	\$49,800	\$132,860

Projects by Funding Source

Source	Project Code	Previous Years	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Later Years	Total
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	\$53,000	\$0	\$0	\$0	\$0	\$53,000	\$0	\$53,000	\$209,000
Replacement HVAC-Sedwick Building	C1052	\$0	\$45,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45,000
ResQCPR Device	C1162	\$0	\$0	\$19,376	\$0	\$0	\$0	\$0	\$0	\$0	\$19,376	\$0	\$19,376	\$58,128
Roof Replacements	C1093(1)	\$317,000	\$100,000	\$130,000	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$647,000
RW 26 Obst Removal (Construction)	A1012	\$0	\$12,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,000
RW 26 Obst Removal (Design)	A1030	\$2,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,600
RW 26 Obst Removal (Easement, Acquisition)	A1029	\$6,500	\$0	\$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
RW 8 Obstruction Removal (Survey, Appraisals, Negotiations)	A1034	\$0	\$0	\$0	\$8,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,400
School Capital Projects Contribution	C1093	\$1,134,000	\$0	\$100,000	\$0	\$0	\$567,000	\$567,000	\$567,000	\$567,000	\$567,000	\$567,000	\$0	\$4,636,000
School Master Plan Phase 1	C1133(1)	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000
Security/ADA Upgrades for Treasurer's Office	C1121	\$0	\$0	\$76,441	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76,441
Simulation Man 3G	C1166	\$0	\$0	\$16,779	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,779	\$33,558
Stair Chair	C1114	\$22,500	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$30,000	\$0	\$30,000	\$112,500
Temporary Toilet-Lease Purchase	S0568	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000
T-Hangar "A" Taxilane (Design, Construction)	A1026	\$0	\$0	\$0	\$0	\$0	\$0	\$132,000	\$0	\$0	\$0	\$0	\$0	\$132,000

Projects by Funding Source

Source	Project Code	Previous Years	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Later Years	Total
Toughbooks-Fire & EMS	C1140	\$22,750	\$22,752	\$22,752	\$22,752	\$22,752	\$22,752	\$22,752	\$22,752	\$22,752	\$22,752	\$22,752	\$45,504	\$295,774
Tractor	L1010	\$59,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65,000	\$65,000	\$189,500
Trimble Unit Replacements	C1098	\$18,778	\$0	\$9,180	\$0	\$9,180	\$0	\$9,180	\$0	\$9,180	\$0	\$9,180	\$18,360	\$83,038
UES Radiator Removal	S0551	\$0	\$0	\$0	\$120,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$120,000
Ultrasound	C1116	\$23,000	\$23,000	\$46,000	\$46,000	\$23,000	\$0	\$0	\$46,000	\$46,000	\$46,000	\$46,000	\$46,000	\$391,000
Vehicle Replacement (Administration/Fleet)	C1148	\$17,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,850	\$17,850	\$52,700
Vehicle Replacement (Animal Shelter)	C1145	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	\$75,000
Vehicle Replacement (Building Department)	C1051	\$46,395	\$31,500	\$0	\$31,500	\$0	\$31,500	\$0	\$31,500	\$0	\$31,500	\$0	\$63,000	\$266,895
Vehicle Replacement (Buildings & Grounds)	C1020	\$92,342	\$0	\$0	\$29,000	\$0	\$0	\$32,000	\$0	\$0	\$29,000	\$0	\$0	\$182,342
Vehicle Replacement (Economic Development)	C1126	\$27,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,000	\$0	\$27,000	\$81,000
Vehicle Replacement (Office on Youth)	C1097	\$25,000	\$0	\$0	\$0	\$0	\$0	\$25,000	\$0	\$25,000	\$0	\$0	\$25,000	\$100,000
Vehicle Replacement (Parks & Recreation)	C1099	\$25,000	\$0	\$0	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0	\$25,000	\$75,000
Vehicle Replacement (Planning & Zoning)	C1108	\$52,000	\$0	\$0	\$0	\$0	\$0	\$52,000	\$0	\$0	\$0	\$0	\$52,000	\$156,000
Vehicle Replacement (Sheriff's Office)	C1018	\$1,109,000	\$295,000	\$295,000	\$295,000	\$295,000	\$295,000	\$295,000	\$295,000	\$295,000	\$295,000	\$295,000	\$590,000	\$4,649,000
Vehicle Replacement (Tourism)	C1101	\$23,338	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0	\$25,000	\$73,338
Vehicle Replacements (DSS)	C1125	\$45,000	\$45,000	\$0	\$45,000	\$0	\$45,000	\$0	\$45,000	\$0	\$45,000	\$0	\$90,000	\$360,000
Ventilators	C1071	\$48,000	\$0	\$0	\$0	\$0	\$0	\$0	\$120,000	\$0	\$0	\$0	\$120,000	\$288,000
Voting Equipment Replacement	C1009	\$0	\$0	\$0	\$0	\$102,000	\$102,000	\$0	\$0	\$0	\$0	\$0	\$204,000	\$408,000
Walkway Enclosures	C1093(4)	\$130,000	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$230,000
Water Supply Plan (WSP) Review & Revision	C1105	\$75,000	\$0	\$0	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$275,000

Projects by Funding Source

Source	Project Code	Previous Years	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Later Years	Total
Subtotal - General Fund Transfer		\$16,339,518	\$10,868,623	\$12,558,980	\$12,508,236	\$12,604,217	\$15,915,969	\$14,821,185	\$14,947,567	\$14,496,391	\$14,421,544	\$11,938,991	\$77,362,771	\$228,783,991
OCPS Debt Service														
	School Buses S0572	\$0	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$0	\$7,000,000
Subtotal - OCPS Debt Service		\$0	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$0	\$7,000,000
OCPS Operating														
	HVAC Improvements (OCPS) S0576	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$400,000
	ADA Compliant Ramp-OES S0508	\$0	\$0	\$0	\$0	\$111,666	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$111,666
	Classroom Furnishings S0573	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000
	Custodial Equipment S0565	\$0	\$30,000	\$30,000	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$120,000
	Improvements to Athletic Facilities S0578	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
	Softball Field Concessions (Const.) S0579	\$0	\$0	\$81,666	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$81,666
	Softball Field Concessions (Design) S0571	\$0	\$31,666	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,666
	Staff Computer Replacements (OCPS) S0538	\$0	\$32,500	\$32,500	\$32,500	\$32,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$130,000
	Student/SOL Computer Replacements S0536	\$0	\$340,800	\$340,800	\$340,800	\$340,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,363,200
	UES Radiator Removal S0551	\$0	\$0	\$0	\$61,666	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61,666
	Walkway Enclosures C1093(4)	\$0	\$80,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80,000
Subtotal - OCPS Operating		\$0	\$639,966	\$609,966	\$639,966	\$639,966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,529,864
Reimb. CIP Fund Balance														

Projects by Funding Source

Source	Project Code	Previous Years	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Later Years	Total
Government Space Study	C1054	\$0	\$0	\$125,000	\$125,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000
Subtotal - Reimb. CIP Fund Balance		\$0	\$0	\$125,000	\$125,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000
State Aid - Airport														
Construct GA Apron (Design)	A1015	\$0	\$0	\$0	\$23,152	\$136,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$159,152
Demolish Old Hangar	A1017	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,000	\$0	\$0	\$0	\$0	\$24,000
Expand Parking Lot (Design & Construction)	A1014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$472,000	\$0	\$0	\$0	\$0	\$472,000
GA Apron, Taxiway, MITL's, Helicopter Area (Construction)	A1033	\$0	\$0	\$0	\$0	\$0	\$136,000	\$0	\$0	\$0	\$0	\$0	\$0	\$136,000
RW 26 Obst Removal (Construction)	A1012	\$0	\$48,000	\$0	\$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
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
RW 8 Obstruction Removal (Survey, Appraisals, Negotiations)	A1034	\$0	\$0	\$0	\$33,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,600
T-Hangar "A" Taxilane (Design, Construction)	A1026	\$0	\$0	\$0	\$0	\$0	\$0	\$544,000	\$0	\$0	\$0	\$0	\$0	\$544,000
Subtotal - State Aid - Airport		\$0	\$84,400	\$24,000	\$56,752	\$188,800	\$184,000	\$544,000	\$496,000	\$0	\$0	\$0	\$0	\$1,577,952

State Grants

Projects by Funding Source

Source	Project Code	Previous Years	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Later Years	Total
	AED C1139	\$5,292	\$5,292	\$5,292	\$5,292	\$5,292	\$5,292	\$5,292	\$5,292	\$5,292	\$5,292	\$5,292	\$5,292	\$63,504
	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
	Simulation Man 3G C1166	\$0	\$0	\$67,116	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67,116	\$134,232
	Stair Chair C1114	\$7,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,500
Subtotal - State Grants		\$53,292	\$5,292	\$72,408	\$5,292	\$72,408	\$245,736							

Projects by Department

Department	Project Code	Previous Years	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Later Years	Total
Administration														
	Vehicle Replacement (Administration/Fleet)	C1148	\$17,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,850	\$17,850	\$52,700
Subtotal - Administration			\$17,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,850	\$17,850	\$52,700
Airport														
	RW 26 Obst Removal (Construction)	A1012	\$0	\$600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600,000
	Expand Parking Lot (Design & Construction)	A1014	\$0	\$0	\$0	\$0	\$0	\$0	\$590,000	\$0	\$0	\$0	\$0	\$590,000
	Construct GA Apron (Design)	A1015	\$0	\$0	\$289,400	\$1,700,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,989,400
	Corporate Hangar Construction	A1016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600,000	\$0	\$0	\$0	\$600,000
	Demolish Old Hangar	A1017	\$0	\$0	\$0	\$0	\$0	\$0	\$30,000	\$0	\$0	\$0	\$0	\$30,000
	Construction of Maintenance Hangar	A1018	\$0	\$0	\$0	\$0	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$500,000
	RW 8 Obstruction Removal (Construction)	A1020	\$0	\$0	\$0	\$0	\$600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$600,000
	RW 8 Environmental Assessment	A1022	\$0	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000
	T-Hangar "A" Taxilane (Design, Construction)	A1026	\$0	\$0	\$0	\$0	\$0	\$680,000	\$0	\$0	\$0	\$0	\$0	\$680,000
	T-Hangar "A" (Design, Construction)	A1027	\$0	\$0	\$0	\$0	\$0	\$0	\$850,000	\$0	\$0	\$0	\$0	\$850,000
	RW 26 Obst Removal (Easement, Acquisition)	A1029	\$6,500	\$318,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$325,000
	RW 26 Obst Removal (Design)	A1030	\$2,600	\$127,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$130,000
	RW 8 Obst Removal (Easement, Acquisition)	A1031	\$0	\$0	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
	RW 8 Obst Removal (Design)	A1032	\$0	\$0	\$0	\$160,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$160,000

Projects by Department

Department	Project Code	Previous Years	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Later Years	Total
GA Apron, Taxiway, MITL's, Helicopter Area (Construction)	A1033	\$0	\$0	\$0	\$0	\$0	\$1,700,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,700,000
RW 8 Obstruction Removal (Survey, Appraisals, Negotiations)	A1034	\$0	\$0	\$0	\$420,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$420,000
Subtotal - Airport		\$9,100	\$1,045,900	\$300,000	\$709,400	\$2,360,000	\$2,300,000	\$1,180,000	\$1,470,000	\$600,000	\$0	\$0	\$0	\$9,974,400
Animal Shelter														
Animal Shelter-Paving Driveway/Parking Lot	C1049	\$0	\$0	\$190,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$190,000
Vehicle Replacement (Animal Shelter)	C1145	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	\$75,000
Subtotal - Animal Shelter		\$0	\$0	\$215,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	\$265,000
Building Inspection														
Vehicle Replacement (Building Department)	C1051	\$46,395	\$31,500	\$0	\$31,500	\$0	\$31,500	\$0	\$31,500	\$0	\$31,500	\$0	\$63,000	\$266,895
Trimble Unit Replacements	C1098	\$18,778	\$0	\$9,180	\$0	\$9,180	\$0	\$9,180	\$0	\$9,180	\$0	\$9,180	\$18,360	\$83,038
Subtotal - Building Inspection		\$65,173	\$31,500	\$9,180	\$31,500	\$9,180	\$31,500	\$9,180	\$31,500	\$9,180	\$31,500	\$9,180	\$81,360	\$349,933
Buildings and Grounds														
Vehicle Replacement (Buildings & Grounds)	C1020	\$92,342	\$0	\$0	\$29,000	\$0	\$0	\$32,000	\$0	\$0	\$29,000	\$0	\$0	\$182,342
Courthouse Emergency Power	C1023	\$0	\$0	\$0	\$0	\$0	\$180,000	\$0	\$0	\$0	\$0	\$0	\$0	\$180,000
Replacement HVAC-Sedwick Building	C1052	\$0	\$45,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45,000
Government Space Study	C1054	\$0	\$0	\$125,000	\$125,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000
Adaptive Reuse of Historic Courthouse	C1102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Projects by Department

Department	Project Code	Previous Years	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Later Years	Total
Water Supply Plan (WSP) Review & Revision	C1105	\$75,000	\$0	\$0	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$275,000
Courthouse HVAC Controls	C1106	\$0	\$0	\$65,000	\$10,000	\$80,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$155,000
Security/ADA Upgrades for Treasurer's Office	C1121	\$0	\$0	\$76,441	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76,441
Historic Courthouse and Clerk's Office Repairs	C1138	\$55,000	\$62,000	\$33,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000
Unionville Ruritan Building Roof Replacement	C1157	\$0	\$44,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44,000
Gordon Bldg. Elevator Modernization	C1158	\$0	\$205,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$205,000
Historic Clerk's Office Renovation	C1159	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Main Library Flooring	C1160	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
Subtotal - Buildings and Groun		\$222,342	\$356,000	\$349,441	\$164,000	\$80,000	\$380,000	\$32,000	\$0	\$0	\$29,000	\$0	\$0	\$1,612,783

Debt Service

Debt Service- 2000-B GO Bonds (VPSA)	D00Bnd	\$179,580	\$181,675	\$183,260	\$179,462	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$723,977
Debt Service-2001 GO Bonds (VPSA)	D01Bnd	\$2,005,932	\$2,007,420	\$2,004,572	\$2,007,135	\$2,004,852	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,029,911
Debt Service- 2002-B GO Bonds (VPSA)	D02Bnd	\$124,577	\$124,605	\$124,377	\$124,170	\$123,851	\$128,031	\$0	\$0	\$0	\$0	\$0	\$0	\$749,611
Debt Service- 2005-D GO Bonds (VPSA)	D05Bnd	\$1,004,999	\$975,000	\$944,999	\$914,999	\$885,000	\$855,000	\$824,999	\$795,000	\$764,999	\$0	\$0	\$0	\$7,964,995
Debt Service- 2007-B GO Bonds (VPSA)	D07Bnd	\$378,130	\$384,020	\$370,760	\$357,500	\$344,240	\$331,955	\$319,670	\$306,410	\$293,150	\$293,150	\$279,890	\$266,630	\$3,925,505
Debt Service- 2009-A GO Bonds (VPSA)	D09Bnd	\$2,402,112	\$2,364,503	\$2,294,888	\$2,220,399	\$2,143,386	\$2,066,374	\$1,988,362	\$1,912,349	\$1,842,961	\$1,773,574	\$1,702,280	\$3,189,726	\$25,900,914
Debt Service- 2014 Lease Purchase of Vesta Pallas	D14Lse	\$14,051	\$14,051	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,102

Projects by Department

Department	Project Code	Previous Years	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Later Years	Total
Debt Service-Ambulance Replacements FY15	DAR1	\$361,443	\$103,269	\$51,275	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$515,987
Debt Service-Ambulance Replacements FY16	DAR2	\$350,624	\$175,312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$525,936
Debt Service-Ambulance Replacements FY20	DAR3	\$0	\$0	\$93,886	\$93,886	\$93,886	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$281,659
Debt Service-Ambulance Replacements FY21	DAR4	\$0	\$0	\$0	\$95,658	\$95,658	\$95,658	\$0	\$0	\$0	\$0	\$0	\$0	\$286,973
Debt Service-Ambulance Replacements FY22	DAR5	\$0	\$0	\$0	\$0	\$95,658	\$95,658	\$95,658	\$0	\$0	\$0	\$0	\$0	\$286,973
Debt Service-Ambulance Replacements FY23	DAR6	\$0	\$0	\$0	\$0	\$0	\$95,658	\$95,658	\$95,658	\$0	\$0	\$0	\$0	\$286,973
Debt Service-Ambulance Replacements FY24	DAR7	\$0	\$0	\$0	\$0	\$0	\$0	\$95,658	\$95,658	\$95,658	\$0	\$0	\$0	\$286,973
Debt Service-Ambulance Replacements FY25	DAR8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$95,658	\$95,658	\$95,658	\$0	\$0	\$286,973
Debt Service-Ambulance Replacements FY26	DAR9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$95,658	\$95,658	\$95,658	\$0	\$286,973
Debt Service-Ambulance Replacements FY27	DAR91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$95,658	\$95,658	\$95,658	\$286,973
Debt Service-Ambulance Replacements FY28	DAR92	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$95,658	\$191,316	\$286,973
Debt Service-Ambulance Replacements FY29	DAR93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$286,973	\$286,973
Debt Service-Assisted Living Refinancing (EDA)	DAstLR	\$1,568,752	\$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	\$1,323,463	\$7,924,432	\$22,674,582
Debt Service-Assisted Living Facility Reimb.	DAstLRe	(\$1,568,751)	(\$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)	(\$1,323,463)	(\$7,924,431)	(\$22,674,582)
Debt Service- Bond Service Fees	DBndF	\$11,500	\$11,500	\$11,500	\$11,500	\$11,500	\$11,500	\$11,500	\$11,500	\$11,500	\$11,500	\$11,500	\$0	\$126,500
Debt Service-Cardiac Monitors	DC1029	\$0	\$0	\$0	\$156,638	\$156,638	\$156,638	\$0	\$0	\$0	\$0	\$0	\$0	\$469,914
Debt Service-Locust Grove Fire and Rescue	DC1064	\$0	\$0	\$0	\$0	\$0	\$104,545	\$104,545	\$104,545	\$104,545	\$104,545	\$104,545	\$1,986,355	\$2,613,625

Projects by Department

Department	Project Code	Previous Years	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Later Years	Total
Debt Service-School Master Plan Phases 2-9	DC1133	\$0	\$0	\$0	\$0	\$0	\$3,346,198	\$3,346,198	\$3,346,198	\$3,346,198	\$3,346,198	\$3,346,198	\$46,846,775	\$66,923,964
Debt Service -County Refinancing (EDA)	DCouR	\$723,842	\$607,237	\$609,937	\$610,387	\$608,512	\$610,762	\$607,137	\$607,638	\$612,013	\$610,263	\$607,513	\$3,661,782	\$10,477,023
Debt Service-Land Mobile Radio System (EDA)	DEmCom	\$545,465	\$400,750	\$449,750	\$447,500	\$445,000	\$1,778,250	\$1,780,375	\$1,778,750	\$1,783,125	\$1,778,375	\$0	\$0	\$11,187,340
Debt Service-Dispatch Consolid. & Modern. (EDA)	DEmCon	\$163,138	\$119,857	\$168,857	\$166,607	\$164,107	\$234,732	\$233,357	\$236,607	\$234,483	\$236,981	\$234,106	\$2,116,240	\$4,309,072
Debt Service-Fiber Optic Rural Broadband (EDA)	DFIBER	\$225,472	\$217,628	\$218,743	\$219,163	\$218,910	\$218,063	\$0	\$0	\$0	\$0	\$0	\$0	\$1,317,978
Debt Service-Roll Off Truck	DL009	\$0	\$14,923	\$29,847	\$29,847	\$29,847	\$29,847	\$29,847	\$44,770	\$44,770	\$29,847	\$29,847	\$537,244	\$850,636
Debt Service-Front Loader	DL1001	\$0	\$0	\$0	\$0	\$0	\$53,415	\$53,415	\$53,415	\$53,415	\$53,415	\$53,415	\$267,075	\$587,565
Debt Service-Landfill Expansion Cells	DL1005	\$0	\$0	\$0	\$329,893	\$329,893	\$329,893	\$329,893	\$329,893	\$329,893	\$659,787	\$329,893	\$1,649,467	\$4,618,508
Debt Service-Consolidated Public Safety Facility	DPSBldg	\$750,467	\$551,363	\$600,363	\$598,113	\$595,612	\$1,134,238	\$1,133,237	\$1,135,612	\$1,136,237	\$1,135,112	\$1,132,237	\$10,205,745	\$20,108,334
Debt Service-GBE Addition	DS0574	\$0	\$0	\$0	\$710,888	\$710,888	\$710,888	\$710,888	\$710,888	\$710,888	\$710,888	\$710,888	\$1,421,777	\$7,108,883
Subtotal - Debt Service		\$9,241,332	\$8,253,112	\$8,157,013	\$9,273,745	\$9,057,438	\$12,387,302	\$11,760,397	\$11,660,550	\$11,555,151	\$11,030,609	\$8,829,287	\$72,722,763	\$183,928,699
E-911 and Dispatch														
Communications Equipment (Pagers & Radios)	C1035	\$20,000	\$0	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0	\$25,000	\$25,000	\$95,000
Subtotal - E-911 and Dispatch		\$20,000	\$0	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0	\$25,000	\$25,000	\$95,000
Economic Development														
Vehicle Replacement (Economic Development)	C1126	\$27,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,000	\$0	\$27,000	\$81,000
Subtotal - Economic Developm		\$27,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,000	\$0	\$27,000	\$81,000
Emergency Operations														

Projects by Department

Department	Project Code	Previous Years	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Later Years	Total
4-Gas Monitor Replacement	C1061	\$47,000	\$0	\$0	\$45,000	\$0	\$0	\$0	\$0	\$45,000	\$0	\$0	\$45,000	\$182,000
Subtotal - Emergency Operatio		\$47,000	\$0	\$0	\$45,000	\$0	\$0	\$0	\$0	\$45,000	\$0	\$0	\$45,000	\$182,000
Fire and Emergency Medical Service														
Fire Apparatus Reserve Fund (County & Volunteer)	C1026	\$663,278	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$300,000	\$2,463,278
Cardiac Monitor Replacements	C1029	\$130,000	\$0	\$0	\$450,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$580,000
Autopulse Replacement	C1041	\$64,155	\$16,155	\$16,155	\$16,155	\$16,155	\$16,155	\$16,155	\$16,155	\$16,155	\$16,155	\$16,155	\$16,155	\$241,860
Locust Grove Fire and Rescue (Rhoadesville)	C1064	\$0	\$0	\$0	\$0	\$136,500	\$1,550,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,686,500
Ambulance Replacements	C1065	\$1,632,000	\$318,500	\$265,000	\$270,000	\$270,000	\$270,000	\$270,000	\$270,000	\$270,000	\$270,000	\$270,000	\$270,000	\$4,645,500
Engineering Review of Volunteer Burn Building	C1066	\$17,500	\$0	\$0	\$0	\$0	\$17,500	\$0	\$0	\$0	\$0	\$17,500	\$17,500	\$70,000
Replacement Breathing Apparatus	C1067	\$110,000	\$990,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,100,000	\$2,200,000
Fire & EMS Response Vehicles	C1068	\$158,750	\$58,750	\$58,750	\$58,750	\$58,750	\$58,750	\$58,750	\$58,750	\$58,750	\$58,750	\$58,750	\$117,500	\$863,750
Ventilators	C1071	\$48,000	\$0	\$0	\$0	\$0	\$0	\$0	\$120,000	\$0	\$0	\$0	\$120,000	\$288,000
Stair Chair	C1114	\$30,000	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$30,000	\$0	\$30,000	\$120,000
Ultrasound	C1116	\$23,000	\$23,000	\$46,000	\$46,000	\$23,000	\$0	\$0	\$46,000	\$46,000	\$46,000	\$46,000	\$46,000	\$391,000
Pyxis	C1117	\$16,600	\$0	\$16,600	\$16,600	\$16,600	\$0	\$0	\$0	\$0	\$0	\$16,660	\$49,800	\$132,860
AED	C1139	\$10,584	\$10,584	\$10,584	\$10,584	\$10,584	\$10,584	\$10,584	\$10,584	\$10,584	\$10,584	\$10,584	\$10,584	\$127,008
Extractor & Dryer for Turnout Gear	C1161	\$0	\$30,000	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$90,000	\$180,000
ResQCPR Device	C1162	\$0	\$0	\$19,376	\$0	\$0	\$0	\$0	\$0	\$0	\$19,376	\$0	\$19,376	\$58,128
Breathing Apparatus Air Compressor	C1163	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000

Projects by Department

Department	Project Code	Previous Years	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Later Years	Total
Force Feedback CPR Mannequin	C1164	\$0	\$0	\$22,836	\$22,836	\$0	\$0	\$0	\$0	\$0	\$22,836	\$0	\$22,836	\$91,344
Town of Orange Fire and EMS Station	C1165	\$0	\$2,600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,600,000
Simulation Man 3G	C1166	\$0	\$0	\$83,895	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83,895	\$167,790
Emergency Flasher System	C1167	\$0	\$16,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,000
Car Fire Prop For Burn Building	C1168	\$0	\$0	\$52,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52,000	\$104,000
Subtotal - Fire and Emergency		\$2,903,867	\$4,262,989	\$801,196	\$1,070,925	\$681,589	\$2,072,989	\$505,489	\$671,489	\$551,489	\$623,701	\$585,649	\$2,345,646	\$17,077,018

Information Technology

Computer Replacements	C1006	\$197,500	\$53,500	\$53,500	\$53,500	\$53,500	\$53,500	\$53,500	\$53,500	\$53,500	\$53,500	\$53,500	\$53,500	\$106,000	\$838,500
Library Computer Replacements	C1014	\$96,335	\$0	\$20,000	\$18,900	\$21,504	\$18,868	\$12,628	\$20,000	\$18,900	\$21,504	\$20,000	\$20,000	\$20,000	\$288,639
E-911 Server Replacement	C1073	\$50,000	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$50,000	\$0	\$50,000	\$200,000	
County Server Replacement	C1074	\$90,000	\$0	\$90,000	\$0	\$0	\$0	\$0	\$90,000	\$0	\$0	\$0	\$90,000	\$360,000	
CAD Workstation	C1075	\$25,000	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0	\$25,000	\$0	\$0	\$25,000	\$100,000	
Co-located Server Site	C1077	\$0	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000	\$50,000	\$150,000	
Replacement Data Backup (VTL)	C1079	\$50,000	\$0	\$0	\$0	\$53,000	\$0	\$0	\$0	\$0	\$53,000	\$0	\$53,000	\$209,000	
LE Video Server-Sheriff's Office	C1119	\$0	\$0	\$11,500	\$11,500	\$0	\$0	\$0	\$11,500	\$11,500	\$0	\$0	\$23,000	\$69,000	
Toughbooks-Fire & EMS	C1140	\$22,750	\$22,752	\$22,752	\$22,752	\$22,752	\$22,752	\$22,752	\$22,752	\$22,752	\$22,752	\$22,752	\$22,752	\$45,504	\$295,774
Library Networking Equipment	C1142	\$21,900	\$37,900	\$0	\$0	\$0	\$23,090	\$26,536	\$0	\$0	\$0	\$0	\$15,000	\$124,426	
Library Server Replacements	C1143	\$17,875	\$0	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000	\$0	\$57,875	
Electronic Document Storage	C1144	\$0	\$0	\$0	\$0	\$235,000	\$0	\$0	\$0	\$0	\$235,000	\$0	\$0	\$470,000	

Projects by Department

Department	Project Code	Previous Years	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Later Years	Total
Enterprise Geographic Info. System	C1147	\$200,000	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0	\$615,000
Subtotal - Information Technol		\$771,360	\$314,152	\$397,752	\$106,652	\$410,756	\$238,210	\$115,416	\$212,752	\$131,652	\$435,756	\$166,252	\$477,504	\$3,778,214
Landfill														
Front Loader	L1001	\$250,000	\$0	\$0	\$0	\$0	\$250,000	\$0	\$250,000	\$0	\$0	\$0	\$250,000	\$1,000,000
Closure Reserves - Cells #1-5B	L1002	\$654,544	\$163,636	\$163,636	\$163,636	\$163,636	\$163,636	\$163,636	\$163,636	\$163,636	\$163,636	\$163,636	\$327,272	\$2,618,176
Container Replacement	L1003	\$40,000	\$0	\$20,000	\$0	\$0	\$20,000	\$0	\$20,000	\$0	\$0	\$20,000	\$40,000	\$160,000
Landfill Expansion Cells	L1005	\$150,000	\$0	\$0	\$2,028,000	\$0	\$0	\$0	\$0	\$0	\$2,028,000	\$0	\$0	\$4,206,000
Compactor	L1008	\$0	\$0	\$20,000	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0	\$40,000	\$80,000
Roll Off Truck	L1009	\$0	\$190,000	\$0	\$0	\$0	\$0	\$0	\$190,000	\$0	\$0	\$0	\$380,000	\$760,000
Tractor	L1010	\$59,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65,000	\$65,000	\$189,500
Subtotal - Landfill		\$1,154,044	\$353,636	\$203,636	\$2,191,636	\$163,636	\$433,636	\$183,636	\$623,636	\$163,636	\$2,191,636	\$248,636	\$1,102,272	\$9,013,676
Library-Main Branch														
Main Library Shelving Modification	C1169	\$0	\$0	\$22,016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,016
Subtotal - Library-Main Branch		\$0	\$0	\$22,016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,016
OCPS Debt Service														
OCPS Debt Service- Phone System	DS0175	\$0	\$253,388	\$253,388	\$253,388	\$253,388	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,013,551
OCPS Debt Service- Perform. Phase 1	DS0176	\$1,355,029	\$479,089	\$493,484	\$508,312	\$523,583	\$539,314	\$555,516	\$572,204	\$589,392	\$607,096	\$625,333	\$322,058	\$7,170,413
OCPS Debt Service- Perform. Phase 2	DS0557	\$173,392	\$83,562	\$86,281	\$89,082	\$95,239	\$98,309	\$101,471	\$104,728	\$108,083	\$111,538	\$115,096	\$367,726	\$1,534,508
OCPS Debt Service-Buses FY19	SDB1	\$0	\$250,000	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$750,000

Projects by Department

Department	Project Code	Previous Years	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Later Years	Total
OCPS Debt Service-Buses	SDB2 FY20	\$0	\$0	\$250,000	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$750,000
OCPS Debt Service-Buses	SDB3 FY21	\$0	\$0	\$0	\$250,000	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$750,000
OCPS Debt Service-Buses	SDB4 FY22	\$0	\$0	\$0	\$0	\$250,000	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0	\$750,000
OCPS Debt Service-Buses	SDB5 FY23	\$0	\$0	\$0	\$0	\$0	\$250,000	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$750,000
OCPS Debt Service-Buses	SDB6 FY24	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000	\$250,000	\$250,000	\$0	\$0	\$0	\$750,000
OCPS Debt Service-Buses	SDB7 FY25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000	\$250,000	\$250,000	\$0	\$0	\$750,000
OCPS Debt Service-Buses	SDB8 FY26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000	\$250,000	\$250,000	\$0	\$750,000
OCPS Debt Service-Buses	SDB9 FY27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000	\$250,000	\$250,000	\$750,000
OCPS Debt Service-Buses	SDB91 FY28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000	\$500,000	\$750,000
Subtotal - OCPS Debt Service		\$1,528,421	\$1,066,039	\$1,333,153	\$1,600,782	\$1,622,210	\$1,387,624	\$1,406,988	\$1,426,932	\$1,447,475	\$1,468,634	\$1,490,430	\$1,439,783	\$17,218,472
Office on Youth														
Vehicle Replacement (Office on Youth)	C1097	\$25,000	\$0	\$0	\$0	\$0	\$0	\$25,000	\$0	\$25,000	\$0	\$0	\$25,000	\$100,000
Subtotal - Office on Youth		\$25,000	\$0	\$0	\$0	\$0	\$0	\$25,000	\$0	\$25,000	\$0	\$0	\$25,000	\$100,000
Orange County Public Schools														
School Capital Projects Contribution	C1093	\$1,134,000	\$0	\$100,000	\$0	\$0	\$567,000	\$567,000	\$567,000	\$567,000	\$567,000	\$567,000	\$0	\$4,636,000
Roof Replacements	C1093(1)	\$317,000	\$100,000	\$130,000	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$647,000
Interior Flooring Renovations	C1093(2)	\$205,000	\$37,000	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$282,000
Walkway Enclosures	C1093(4)	\$130,000	\$180,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$310,000

Projects by Department

Department	Project Code	Previous Years	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Later Years	Total
School Master Plan Phase 1	C1133(1)	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000
School Master Plan Phase 2	C1133(2)	\$0	\$0	\$8,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,000,000
School Master Plan Phase 3	C1133(3)	\$0	\$0	\$0	\$0	\$0	\$0	\$5,700,000	\$0	\$0	\$0	\$0	\$0	\$5,700,000
School Master Plan Phase 4	C1133(4)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,300,000	\$0	\$0	\$0	\$0	\$6,300,000
School Master Plan Phase 5	C1133(5)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000,000	\$0	\$0	\$0	\$3,000,000
School Master Plan Phase 6	C1133(6)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,900,000	\$0	\$0	\$4,900,000
School Master Plan Phase 7	C1133(7)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,400,000	\$0	\$6,400,000
School Master Plan Phase 8	C1133(8)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,800,000	\$0	\$6,800,000
School Master Plan Phase 9	C1133(9)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,300,000	\$0	\$5,300,000
ADA Compliant Ramp-OES	S0508	\$0	\$0	\$0	\$0	\$111,666	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$111,666
Student/SOL Computer Replacements	S0536	\$0	\$340,800	\$681,600	\$340,800	\$340,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,704,000
Staff Computer Replacements (OCPS)	S0538	\$0	\$32,500	\$32,500	\$32,500	\$32,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$130,000
UES Radiator Removal	S0551	\$0	\$0	\$0	\$181,666	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$181,666
HVAC Replacement (TEAC, Head Start, Cafeteria)	S0564	\$0	\$0	\$0	\$0	\$367,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$367,000
Custodial Equipment	S0565	\$0	\$30,000	\$30,000	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$120,000
Temporary Toilet-Lease Purchase	S0568	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000
GBES Roof Replacement	S0570	\$0	\$0	\$400,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$400,000
Softball Field Concessions (Design)	S0571	\$0	\$31,666	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,666
School Buses	S0572	\$0	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$0	\$7,000,000
Classroom Furnishings	S0573	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000

Projects by Department

Department	Project Code	Previous Years	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Later Years	Total
GBES Addition	S0574	\$0	\$0	\$0	\$5,900,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,900,000
Facility Maintenance (OCPS)	S0575	\$0	\$30,000	\$327,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$557,000
HVAC Improvements (OCPS)	S0576	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$400,000
Master Plan Design Costs	S0577	\$0	\$0	\$0	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000
Improvements to Athletic Facilities	S0578	\$0	\$0	\$0	\$197,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$197,000
Softball Field Concessions (Const.)	S0579	\$0	\$0	\$81,666	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$81,666
Air-conditioning - Locker Rooms	S0580	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
Subtotal - Orange County Publi		\$1,786,000	\$2,006,966	\$10,647,766	\$7,806,966	\$1,906,966	\$1,267,000	\$6,967,000	\$7,567,000	\$4,267,000	\$6,167,000	\$19,767,000	\$0	\$70,156,664
Parks and Recreation														
Vehicle Replacement (Parks & Recreation)	C1099	\$25,000	\$0	\$0	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0	\$25,000	\$75,000
Subtotal - Parks and Recreatio		\$25,000	\$0	\$0	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0	\$25,000	\$75,000
Planning and Zoning														
Vehicle Replacement (Planning & Zoning)	C1108	\$52,000	\$0	\$0	\$0	\$0	\$0	\$52,000	\$0	\$0	\$0	\$0	\$52,000	\$156,000
Economic Development Collaborative	C1109	\$125,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125,000
Germanna Area Wilderness Plan (GWAP)	C1110	\$145,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$145,000
Montpelier-Orange Greenway	C1128	\$0	\$0	\$800,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$800,000
Comprehensive Plan Interactive Website	C1170	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000
Subtotal - Planning and Zoning		\$322,000	\$0	\$815,000	\$0	\$0	\$0	\$52,000	\$0	\$0	\$0	\$0	\$52,000	\$1,241,000

Projects by Department

Department	Project Code	Previous Years	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Later Years	Total	
Registrar															
	Voting Equipment Replacement	C1009	\$0	\$0	\$0	\$0	\$102,000	\$102,000	\$0	\$0	\$0	\$0	\$0	\$204,000	\$408,000
Subtotal - Registrar			\$0	\$0	\$0	\$0	\$102,000	\$102,000	\$0	\$0	\$0	\$0	\$0	\$204,000	\$408,000
Sheriff Office															
	Vehicle Replacement (Sheriff's Office)	C1018	\$1,109,000	\$295,000	\$295,000	\$295,000	\$295,000	\$295,000	\$295,000	\$295,000	\$295,000	\$295,000	\$295,000	\$590,000	\$4,649,000
Subtotal - Sheriff Office			\$1,109,000	\$295,000	\$295,000	\$295,000	\$295,000	\$295,000	\$295,000	\$295,000	\$295,000	\$295,000	\$295,000	\$590,000	\$4,649,000
Social Services															
	Vehicle Replacements (DSS)	C1125	\$45,000	\$45,000	\$0	\$45,000	\$0	\$45,000	\$0	\$45,000	\$0	\$45,000	\$0	\$90,000	\$360,000
Subtotal - Social Services			\$45,000	\$45,000	\$0	\$45,000	\$0	\$45,000	\$0	\$45,000	\$0	\$45,000	\$0	\$90,000	\$360,000
Tourism															
	County Entrance Signs	C1092	\$107,000	\$0	\$80,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$187,000
	Vehicle Replacement (Tourism)	C1101	\$23,338	\$0	\$0	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0	\$25,000	\$73,338
Subtotal - Tourism			\$130,338	\$0	\$80,000	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0	\$25,000	\$260,338

County of Orange, Virginia 2018-2019 Budgeted Personnel Position Summary

Full-Time Increases:

Geographic Information System/Public	
Safety Technology Support	1
Senior Airport Operations	1
Total Full-time Adjustments	2

Part-Time Increase

Library – Seasonal Assistant	1
Total Part-time Adjustments	1

2018 - 2019 Budgeted Positions

Fund Department Budgeted Position	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	Increase or (Decrease)
	Full Time Positions	Full Time Positions	Full Time Positions	
GENERAL ADMINISTRATION				
COUNTY ADMINISTRATION				
1100 412110				
COUNTY ADMINISTRATOR	1.00	1.00	1.00	0.00
CHIEF DEPUTY CLERK	1.00	1.00	1.00	0.00
SENIOR ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00	0.00
ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00	0.00
TOTAL	4.00	4.00	4.00	0.00
HUMAN RESOURCES				
1100 412220				
HUMAN RESOURCES MANAGER	1.00	1.00	1.00	0.00
TOTAL	1.00	1.00	1.00	0.00
COMMISSIONER OF THE REVENUE				
1100 412310				
COMMISSIONER OF THE REVENUE	1.00	1.00	1.00	0.00
CHIEF DEPUTY IV	1.00	1.00	1.00	0.00
DEPUTY COMMISSIONER OF THE REVENUE II	1.00	1.00	1.00	0.00
PERSONAL PROPERTY TAX CLERK	1.00	1.00	1.00	0.00
DEPUTY COMMISSIONER OF THE REVENUE I	1.00	1.00	1.00	0.00
REAL PROPERTY TECHNICIAN	1.00	1.00	1.00	0.00
TOTAL	6.00	6.00	6.00	0.00
TREASURER				
1100 412410				
TREASURER	1.00	1.00	1.00	0.00
CHIEF DEPUTY	1.00	1.00	1.00	0.00
DEPUTY TREASURER/ ACCOUNTANT	1.00	1.00	1.00	0.00
COLLECTIONS DEPUTY	1.00	1.00	1.00	0.00
TECHNICIAN	1.00	1.00	1.00	0.00
TOTAL	5.00	5.00	5.00	0.00
FINANCE				
1100 412420				
ASSISTANT COUNTY ADMINISTRATOR FOR FINANCE & MANAGEMENT SERVICES	1.00	1.00	1.00	0.00
ACCOUNTANT	1.00	1.00	1.00	0.00
PAYROLL ACCOUNTANT	1.00	1.00	1.00	0.00
ACCOUNTS PAYABLE TECHNICIAN	1.00	1.00	1.00	0.00
FINANCIAL MANAGEMENT SPECIALIST	1.00	1.00	1.00	0.00
TOTAL	5.00	5.00	5.00	0.00
INFORMATION TECHNOLOGY				
1100 412510				
INFORMATION TECHNOLOGY DIRECTOR	1.00	1.00	1.00	0.00
TECHNICIAN	1.00	1.00	1.00	0.00
HELP DESK SPECIALIST	1.00	1.00	1.00	0.00
GIS/PUBLIC SAFETY TECH SUPPORT	0.00	0.00	1.00	1.00
TOTAL	3.00	3.00	4.00	1.00
REGISTRAR				
1100 413200				
REGISTRAR	1.00	1.00	1.00	0.00
ELECTION MANAGEMENT OFFICER	1.00	1.00	1.00	0.00
TOTAL	2.00	2.00	2.00	0.00
JUDICIAL ADMINISTRATION				
CIRCUIT COURT JURY				
1100 421110				
JURY COORDINATOR	1.00	1.00	1.00	0.00
TOTAL	1.00	1.00	1.00	0.00
CIRCUIT COURT CLERK				
1100 421600				
CLERK OF COURT	1.00	1.00	1.00	0.00
COURT	1.00	1.00	1.00	0.00
SENIOR RECORDS CLERK	1.00	1.00	1.00	0.00
SENIOR ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00	0.00
DEPUTY CLERK OF THE CIRCUIT COURT	1.00	1.00	1.00	0.00
RECORDS CLERK	1.00	1.00	1.00	0.00
TOTAL	6.00	6.00	6.00	0.00

2018 - 2019 Budgeted Positions

Fund Department Budgeted Position	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	Increase or (Decrease)
	Full Time Positions	Full Time Positions	Full Time Positions	
COURTS - SHERIFF				
1100 421700				
SHERIFF	0.34	0.34	0.34	0.00
DEPUTY SHERIFF - LIEUTENANT	1.00	1.00	1.00	0.00
DEPUTY SHERIFF - SERGEANT	1.00	1.00	1.00	0.00
DEPUTY SHERIFF - COURTROOM SECURITY	6.00	6.00	6.00	0.00
TOTAL	8.34	8.34	8.34	0.00
COMMONWEALTH ATTORNEY				
1100 422100				
COMMONWEALTH ATTORNEY	1.00	1.00	1.00	0.00
DEPUTY COMMONWEALTH ATTORNEY	1.00	1.00	1.00	0.00
ASSIST COMMONWEALTH ATTORNEY	3.00	3.00	3.00	0.00
SENIOR ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00	0.00
ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00	0.00
PUBLIC SAFETY				
1100 421900				
VICTIM WITNESS PROGRAM DIRECTOR	1.00	1.00	1.00	0.00
TOTAL	8.00	8.00	8.00	0.00
SHERIFF'S OFFICE				
1100 431200				
SHERIFF	0.66	0.66	0.66	0.00
DEPUTY SHERIFF-LT INVESTIGATOR	1.00	1.00	1.00	0.00
DEPUTY SHERIFF - INVESTIGATOR	5.00	5.00	5.00	0.00
DEPUTY SHERIFF - MAJOR	1.00	1.00	1.00	0.00
DEPUTY SHERIFF - LIEUTENANT	1.00	1.00	1.00	0.00
SENIOR ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00	0.00
CRIME ANALYST	1.00	1.00	1.00	0.00
SRO)	16.00	16.00	16.00	0.00
DEPUTY SHERIFF - SERGEANT (INCLDS SRO)	3.00	3.00	3.00	0.00
DEPUTY SHERIFF - CAPTAIN	2.00	2.00	2.00	0.00
CHIEF COMMUNICATIONS OFFICER	1.00	0.00	0.00	0.00
EVIDENCE CLERK	0.00	1.00	1.00	0.00
COMMUNICATIONS OFFICER	6.00	0.00	0.00	0.00
TOTAL	38.66	32.66	32.66	0.00
EMERGENCY COMMUNICATIONS CTR				
1100 435600				
E-911 CENTER DIRECTOR/SAFETY COMMUNICATIONS NETWORK MANAGER	1.00	1.00	1.00	0.00
EMERGENCY MEDICAL DISPATCHER	5.00	5.00	3.00	(2.00)
E-911 SUPERVISOR	2.00	2.00	4.00	2.00
COMMUNICATIONS OFFICER	3.00	9.00	9.00	0.00
TOTAL	11.00	17.00	17.00	0.00
FIRE & EMERGENCY MEDICAL SERVICES				
1100 432310				
CHIEF	1.00	1.00	1.00	0.00
ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00	0.00
CAPTAIN	3.00	3.00	3.00	0.00
TRAINING CAPTAIN	1.00	1.00	1.00	0.00
ASSISTANT CHIEF	2.00	2.00	2.00	0.00
LIEUTENANT	3.00	3.00	3.00	0.00
FIREFIGHTER/MEDIC	20.00	23.00	23.00	0.00
FIREFIGHTER/EMT	7.00	7.00	7.00	0.00
TOTAL	38.00	41.00	41.00	0.00
BUILDING INSPECTOR				
1100 434100				
BUILDING OFFICIAL	1.00	1.00	1.00	0.00
ADMINISTRATIVE ASSISTANT	0.00	0.00	1.00	1.00
OFFICE ASSISTANT/RECEPTIONIST	0.00	1.00	0.00	(1.00)
BUILDING INSPECTOR	1.00	1.00	1.00	0.00
SENIOR BUILDING INSPECTOR	1.00	1.00	1.00	0.00
OFFICE MANAGER/PLANS/911 ADDRESS COORDINATOR	1.00	1.00	1.00	0.00
TOTAL	4.00	5.00	5.00	0.00

2018 - 2019 Budgeted Positions

Fund Department Budgeted Position	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	Increase or (Decrease)
	Full Time Positions	Full Time Positions	Full Time Positions	
ANIMAL CONTROL				
1100 435100				
CHIEF ANIMAL CONTROL	1.00	1.00	1.00	0.00
ANIMAL CONTROL OFFICER	1.00	2.00	1.00	(1.00)
ANIMAL CONTROL SARGEANT	0.00	0.00	1.00	1.00
TOTAL	2.00	3.00	3.00	0.00
ANIMAL SHELTER				
1100 435200				
ANIMAL SHELTER DIRECTOR	1.00	1.00	1.00	0.00
SENIOR ANIMAL CARETAKER	3.00	3.00	3.00	0.00
TOTAL	4.00	4.00	4.00	0.00
PUBLIC WORKS				
MAINTENANCE OF BLDGS & GROUNDS				
1100 443200				
ASSISTANT COUNTY ADMINISTRATOR FOR OPERATIONS	0.48	0.48	0.48	0.00
SENIOR ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00	0.00
SENIOR MAINTENANCE WORKER	1.00	1.00	1.00	0.00
CUSTODIAN	4.00	4.00	4.00	0.00
BUILDINGS & GROUNDS SUPERVISOR	1.00	0.00	0.00	0.00
ASSISTANT PUBLIC WORKS DIRECTOR		1.00	1.00	0.00
TOTAL	7.48	7.48	7.48	0.00
HEALTH AND WELFARE				
COMPREHENSIVE SERVICES ACT ADM.				
1100 453520				
CSA COORDINATOR	1.00	1.00	1.00	0.00
TOTAL	1.00	1.00	1.00	0.00
OFFICE ON YOUTH ADMINISTRATION				
1100 453700				
OFFICE ON YOUTH DIRECTOR	1.00	1.00	1.00	0.00
ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00	0.00
TOTAL	2.00	2.00	2.00	0.00
CHILD CARE - GBES				
1100 453421				
CHILD CARE OPERATIONS MANAGER SITE MANAGER	1.00	1.00	1.00	0.00
TOTAL	1.00	1.00	1.00	0.00
CHILD CARE - OES				
1100 453422				
CHILD CARE SITE DIRECTOR	1.00	1.00	1.00	0.00
TOTAL	1.00	1.00	1.00	0.00
CHILD CARE - LOCUST GROVE				
1100 453423				
CHILD CARE OPERATIONS MANAGER SITE MANAGER		1.00	1.00	0.00
CHILD CARE DIRECTOR	1.00	0.00	1.00	0.00
TOTAL	1.00	2.00	2.00	0.00
GRAND TOTAL- OFFICE ON YOUTH	6.00	7.00	7.00	0.00

2018 - 2019 Budgeted Positions

Fund Department Budgeted Position	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	Increase or (Decrease)
	Full Time Positions	Full Time Positions	Full Time Positions	
PARKS, RECREATION AND CULTURAL				
PARKS & RECREATION - ADM				
1100 471100				
PARKS & RECREATION DIRECTOR	1.00	1.00	1.00	0.00
PROGRAM SUPERVISOR	1.00	1.00	1.00	0.00
TOTAL	2.00	2.00	2.00	0.00
ORANGE COUNTY LIBRARY				
1100 473100				
LIBRARY DIRECTOR	1.00	1.00	1.00	0.00
LIBRARY ACCOUNTING TECHNICIAN	1.00	1.00	1.00	0.00
TECH SERVICES TECHNICIAN	1.00	1.00	1.00	0.00
YOUTH SERVICES LIBRARIAN	1.00	1.00	1.00	0.00
TOTAL	4.00	4.00	4.00	0.00
WILDERNESS BRANCH LIBRARY				
1100 473110				
BRANCH LIBRARIAN	1.00	1.00	1.00	0.00
ASSISTANT BRANCH LIBRARIAN	1.00	1.00	1.00	0.00
TOTAL	2.00	2.00	2.00	0.00
GORDONSVILLE BRANCH LIBRARY				
1100 473120				
BRANCH LIBRARIAN	1.00	1.00	1.00	0.00
TOTAL	1.00	1.00	1.00	0.00
GRAND TOTAL LIBRARY	7.00	7.00	7.00	0.00
COMMUNITY DEVELOPMENT				
PLANNING AND ZONING				
1100 481100				
DIRECTOR OF PLANNING	1.00	1.00	1.00	0.00
PLANNER	1.00	1.00	1.00	0.00
SENIOR ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00	0.00
CODE COMPLIANCE INSPECTOR	1.00	1.00	1.00	0.00
TOTAL	4.00	4.00	4.00	0.00
ECONOMIC DEVELOPMENT				
1100 481500				
ECONOMIC DEVELOPMENT DIRECTOR	1.00	1.00	1.00	0.00
ECONOMIC DEVELOPMENT ASSISTANT	1.00	1.00	1.00	0.00
TOTAL	2.00	2.00	2.00	0.00
TOURISM				
1100 481600				
TOURISM MANAGER	1.00	1.00	1.00	0.00
TOURISM SERVICES ADMINISTRATOR	1.00	1.00	1.00	0.00
TOTAL	2.00	2.00	2.00	0.00
EXTENSION OFFICE				
1100 483010				
4H YOUTH PROGRAM COORDINATOR	1.00	1.00	1.00	0.00
TOTAL	1.00	1.00	1.00	0.00
TOTAL GENERAL FUND	178.48	184.48	185.48	1.00
SOCIAL SERVICES				
1265 453110				
DIRECTOR II	1.00	1.00	1.00	0.00
ADMINISTRATIVE OFFICE MANAGER	1.00	1.00	1.00	0.00
BENEFIT PROGRAM SPECIALIST I	1.00	1.00	1.00	0.00
BENEFIT PROGRAM SPECIALIST II	7.00	8.00	8.00	0.00
BENEFIT PROGRAM SPECIALIST III	3.00	2.00	2.00	0.00
BENEFIT PROGRAM SUPERVISOR	1.00	1.00	1.00	0.00
FAMILY SERVICES SPECIALIST I	2.00	1.00	1.00	0.00
FAMILY SERVICES SPECIALIST II	3.00	4.00	4.00	0.00
FAMILY SERVICES SPECIALIST III	2.00	2.00	2.00	0.00
FAMILY SERVICES SPECIALIST IV	0.00	1.00	1.00	0.00
FAMILY SERVICES SUPERVISOR	1.00	1.00	1.00	0.00
FISCAL ASSISTANT II	1.00	1.00	1.00	0.00
HUMAN SERVICES ASSSITANT I	3.00	2.00	2.00	0.00
HUMAN SERVICES ASSSITANT II	0.00	2.00	2.00	0.00
OFFICE ASSOCIATE I	2.00	2.00	2.00	0.00
OFFICE ASSOCIATE II	1.00	2.00	2.00	0.00
PROGRAM COORDINATOR	1.00	1.00	1.00	0.00
SELF SUFFICIENCY SPECIALIST II	3.00	3.00	3.00	0.00
SELF SUFFICIENCY SUPERVISOR	1.00	1.00	1.00	0.00
TOTAL	34.00	37.00	37.00	0.00
TOTAL VPA FUND	34.00	37.00	37.00	0.00

2018 - 2019 Budgeted Positions

Fund Department Budgeted Position	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	Increase or (Decrease)
	Full Time Positions	Full Time Positions	Full Time Positions	
AIRPORT				
1504 481700				
ASSISTANT COUNTY ADMINISTRATOR FOR OPERATIONS	0.04	0.04	0.04	0.00
AIRPORT OPERATIONS MANAGER	1.00	1.00	1.00	0.00
SENIOR AIRPORT OPERATIONS			1.00	1.00
TOTAL	1.04	1.04	2.04	1.00
TOTAL AIRPORT FUND	1.04	1.04	2.04	1.00
LANDFILL				
PUBLIC WORKS				
1513-442100				
ASSISTANT COUNTY ADMINISTRATOR FOR OPERATIONS	0.48	0.48	0.48	0.00
TOTAL	0.48	0.48	0.48	0.00
SOLID WASTE COLLECTIONS				
1513-442300				
SANITATION WASTE MANAGER	1.00	1.00	1.00	0.00
SANITATION COLLECTION DRIVER	4.00	4.00	4.00	0.00
TOTAL	5.00	5.00	5.00	0.00
SOLID WASTE DISPOSAL				
1513-442400				
LANDFILL SUPERVISOR	1.00	1.00	1.00	0.00
LANDFILL SCALE OPERATOR	1.00	1.00	1.00	0.00
TOTAL	2.00	2.00	2.00	0.00
TOTAL LANDFILL FUND	7.48	7.48	7.48	0.00
GRAND TOTAL ALL FUNDS	221.00	230.00	232.00	2.00

Mid-year position changes

Total Part-Time Budget*	\$1,094,760.00	\$1,091,909.00	\$1,117,406.00	\$25,497.00
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*Part-Time positions may vary in number each year depending on scheduling needs, availability, and vacancies. The use of part-time employees by all departments is, however, limited by the annual budgeted appropriations shown above. The total number of active part-time positions for FY19 is estimated at 150.

County of Orange, Virginia
 General Government Position Classification List
 Fiscal Year 2019

General Government Positions - FT 2,080 Annual Hours, PT Variable

Grade	Minimum	Salary Point Mid-Range	Maximum	Category	FLSA	Position	Department
101	20,543.00 9.88	26,706.00 12.84	32,868.00 15.80	Non-Essential	Non-Exempt	Collection Attendant	Public Works
				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
				Non-Essential	Non-Exempt	Program Assistant	Parks and Recreation
102	21,569.60 10.37	28,038.40 13.48	34,507.20 16.59	Non-Essential	Non-Exempt	Library Aide	Library
				Non-Essential	Non-Exempt	Facilities Attendant	Parks and Recreation
				Non-Essential	Non-Exempt	Landfill Scale Operator	Public Works
103	22,651.20 10.89	29,452.80 14.16	36,233.60 17.42	Non-Essential	Non-Exempt	Office Assistant	Administrative (Global)
				Non-Essential	Non-Exempt	Administrative Assistant	Administrative (Global)
				Essential	Non-Exempt	Animal Caretaker	Animal Shelter
				Non-Essential	Non-Exempt	Referee	Parks and Recreation
				Non-Essential	Non-Exempt	Adoption Specialist	Animal Shelter
				Non-Essential	Non-Exempt	Child Care Teacher/Provider	Office on Youth
104	23,774.40 11.43	30,908.80 14.86	38,043.20 18.29	Non-Essential	Non-Exempt	Senior Library Aide	Library
				Essential	Non-Exempt	Sanitation Collection Driver	Public Works
				Non-Essential	Non-Exempt	Deputy Treasurer I	Treasurer
				Non-Essential	Non-Exempt	Deputy Clerk	Treasurer
105	24,960.00 12.00	32,468.80 15.61	39,956.80 19.21	Non-Essential	Non-Exempt	Office Assistant	Administrative (Global)
				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
				Non-Essential	Non-Exempt	Accounting Clerk	Administrative (Global)
Non-Essential	Non-Exempt	Maintenance Worker	Public Works				
106	26,208.00 12.60	34,091.20 16.39	41,953.60 20.17			None	
				Non-Essential	Non-Exempt	Library Assistant for Children's Program	Library
107	27,539.20 13.24	35,796.80 17.21	44,054.40 21.18	Non-Essential	Non-Exempt	Real Property Technician	Commissioner of the Revenue
				Non-Essential	Non-Exempt	Deputy Commissioner of the Revenue I/Munis Techn	Commissioner of the Revenue
				Non-Essential	Non-Exempt	Deputy Treasurer/Munis Technician	Treasurer
				Non-Essential	Non-Exempt	Library Accounting Technician	Library
108	28,912.00 13.90	37,585.60 18.07	46,259.20 22.24	Non-Essential	Non-Exempt	Administrative Assistant	Administrative (Global)
				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				
109	30,347.20 14.59	39,457.60 18.97	48,568.00 23.35	Non-Essential	Non-Exempt	Deputy Clerk of the Circuit Court	Clerk of the Circuit Court
				Non-Essential	Non-Exempt	Records Clerk	Clerk of the Circuit Court

County of Orange, Virginia
 General Government Position Classification List
 Fiscal Year 2019

General Government Positions - FT 2,080 Annual Hours, PT Variable

Grade	Minimum	Salary Point Mid-Range	Maximum	Category	FLSA	Position	Department
				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
				Non-Essential	Non-Exempt	Administrative Assistant (County Administration)	Administration
110	31,867.94	41,428.92	50,989.90	Non-Essential	Non-Exempt	Program Supervisor	Parks and Recreation
	15.32	19.92	24.51	Non-Essential	Non-Exempt	Tourism Services Administrator	Tourism
				Non-Essential	Exempt	Child Care Site Manager	Office on Youth
111	33,575.10	43,648.02	53,719.90	Non-Essential	Non-Exempt	Senior Administrative Assistant	Administrative (Global)
	16.14	20.98	25.83	Non-Essential	Non-Exempt	Senior Deputy Clerk of the Circuit Court	Clerk of the Circuit Court
				Non-Essential	Non-Exempt	Information Technology Technician	Information Technology
				Non-Essential	Non-Exempt	Procurement/Grant Writing Coordinator	Finance
				Non-Essential	Exempt	4-H Program Educator	Extension Office
				Non-Essential	Non-Exempt	Crime Analyst	Sheriff
				Non-Essential	Non-Exempt	Parks & Recreation Program & Facilities Supervisor	Parks & Recreation
112	35,135.00	45,675.00	56,216.00	Non-Essential	Non-Exempt	Code Compliance Inspector	Planning and Zoning
	16.89	21.96	27.03	Essential	Exempt	Animal Shelter Mgr./Adoption-Vol. Coordinator	Animal Shelter
				Non-Essential	Non-Exempt	Youth Program Facilitator	Office on Youth
				Non-Essential	Non-Exempt	Evidence Clerk	Sheriff
				Essential	Non-Exempt	Victim/Witness Program Director	Commonwealth Attorney
				Non-Essential	Non-Exempt	Senior Administrative Assistant (County Admin.)	Administration
113	36,892.00	47,959.00	59,027.00	Non-Essential	Non-Exempt	Building Inspector	Building Inspector
	17.74	23.06	28.38	Non-Essential	Non-Exempt	Office Mgr./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
114	38,736.00	50,357.00	61,978.00	Non-Essential	Exempt	Chief Deputy Clerk of the Circuit Court	Clerk of the Circuit Court
	18.62	24.21	29.80				
115	40,664.00	52,873.60	65,083.20	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
116	42,707.00	55,519.00	68,331.00	Non-Essential	Exempt	General Accountant/Payroll Accountant	Finance
	20.53	26.69	32.85	Essential	Exempt	Collections Manager	Public Works
				Non-Essential	Exempt	Youth Program Coordinator	Office on Youth
				Non-Essential	Exempt	Youth Services Librarian	Library
				Non-Essential	Exempt	Chief Deputy Clerk/Office Manager	Administration
117	44,842.00	58,295.00	71,747.00	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

County of Orange, Virginia
 General Government Position Classification List
 Fiscal Year 2019

General Government Positions - FT 2,080 Annual Hours, PT Variable

Grade	Minimum	Salary Point Mid-Range	Maximum	Category	FLSA	Position	Department
118	47,084.00	61,210.00	75,335.00	Non-Essential	Exempt	Branch Librarian	Library
	22.64	29.43	36.22	Non-Essential	Exempt	Parks & Recreation Director	Parks and Recreation
				Non-Essential	Exempt	Child Care Operations Manager	Office on Youth
				Non-Essential	Exempt	Tourism Manager	Tourism
119	49,438.00	64,270.00	79,101.00			None	
	23.77	30.90	38.03				
120	51,909.00	67,483.00	83,056.00	Non-Essential	Exempt	Office on Youth Director	Office on Youth
	24.96	32.44	39.93	Essential	Exempt	Animal Shelter Director	Animal Shelter
121	54,506.00	70,858.00	87,209.00	Non-Essential	Exempt	Human Resources Manager	Human Resources
	26.20	34.07	41.93	Essential	Exempt	Assistant Director of Public Works	Public Works
122	57,231.00	74,401.00	91,570.00	Essential	Exempt	Director of Information Technology	Information Technology
	27.51	35.77	44.02				
123	60,093.00	78,121.00	96,148.00	Non-Essential	Exempt	Building Official	Building Inspector
	28.89	37.56	46.23				
124	63,097.00	82,027.00	100,956.00	Non-Essential	Exempt	Assistant Commonwealth Attorney	Commonwealth Attorney
	30.34	39.44	48.54				
125	66,252.00	86,128.00	106,004.00	Non-Essential	Exempt	Planning Director	Planning and Zoning
	31.85	41.41	50.96				
126	69,565.00	90,434.00	111,304.00	Non-Essential	Exempt	Library Director	Library
	33.44	43.48	53.51	Non-Essential	Exempt	Deputy Commonwealth Attorney	Commonwealth Attorney
127	73,043.00	94,956.00	116,869.00	Non-Essential	Exempt	Economic Development Director	Economic Development
	35.12	45.65	56.19	Non-Essential	Exempt	Director of Community Development	Community Development
128	76,695.00	99,704.00	122,712.00	Essential	Exempt	Public Works Director	Public Works
	36.87	47.93	59.00				
129	80,530.00	104,689.00	128,848.00	Non-Essential	Exempt	Assistant County Administrator for Operations	Public Works
	38.72	50.33	61.95				
130	84,556.50	109,923.45	135,290.40			None	
	40.65	52.85	65.04				
131	88,784.00	115,420.00	142,065.00	Non-Essential	Exempt	Asst. Co. Administrator for Finance & Mgmt. Services	Finance
	42.68	55.49	68.30				
Hourly rates are approximate due to rounding and conversion calculation using 2,080 annual hours.							

County of Orange, Virginia
 First Responders Position Classification List
 Fiscal Year 2019

First Responders Positions - FT 2,080 Annual Hours, PT Variable

Grade	Minimum	Salary Point Mid-Range	% increase mid vs min	Maximum	% increase max vs mid	Category	FLSA	Position	Department
309	30,347.20 14.59	39,457.60 18.97	30%	48,568.00 23.35	23%	Essential	Non-Exempt	Communications Officer	OECC
310	31,867.94 15.32	41,428.92 19.92	30%	50,989.90 24.51	23%	Essential	Non-Exempt	Emergency Medical Dispatcher	OECC
311	33,575.10 16.14	43,648.02 20.98	30%	53,719.90 25.83	23%			None	
312	35,135.00 16.89	45,675.00 21.96	30%	56,216.00 27.03	23%	Essential Essential	Non-Exempt Non-Exempt	Hazardous Materials Coordinator Communications Supervisor	Fire/EMS OECC
313	36,892.00 17.74	47,959.00 23.06	30%	59,027.00 28.38	23%			None	
314	38,736.00 18.62	50,357.00 24.21	30%	61,978.00 29.80	23%			None	
315	40,664.00 19.55	52,873.60 25.42	30%	65,083.20 31.29	23%	Non-Essential Non-Essential Non-Essential Essential	Non-Exempt Non-Exempt Non-Exempt Non-Exempt	Court Security Deputy Sheriff School Resource Deputy Sheriff Animal Control Deputy Sheriff Patrol Deputy Sheriff	Sheriff Sheriff Sheriff Sheriff
316	42,707.00 20.53	55,519.00 26.69	30%	68,331.00 32.85	23%			None	
317	44,842.00 21.56	58,295.00 28.03	30%	71,747.00 34.49	23%	Non-Essential Non-Essential	Non-Exempt Non-Exempt	Investigator - Deputy Sheriff Chief Animal Control - Deputy Sheriff	Sheriff Sheriff
318	47,084.00 22.64	61,210.00 29.43	30%	75,335.00 36.22	23%	Non-Essential Non-Essential Essential	Non-Exempt Non-Exempt Non-Exempt	SRO Sergeant Court Security Sergeant Patrol Sergeant	Sheriff Sheriff Sheriff
319	49,438.00 23.77	64,270.00 30.90	30%	79,101.00 38.03	23%			None	
320	51,909.00 24.96	67,483.00 32.44	30%	83,056.00 39.93	23%			None	
321	54,506.00 26.20	70,858.00 34.07	30%	87,209.00 41.93	23%	Non-Essential Non-Essential Essential	Non-Exempt Non-Exempt Non-Exempt	Investigator Lieutenant Court Security Lieutenant Patrol Lieutenant	Sheriff Sheriff Sheriff
322	57,231.00 27.51	74,401.00 35.77	30%	91,570.00 44.02	23%			None	
323	60,093.00 28.89	78,121.00 37.56	30%	96,148.00 46.23	23%	Essential	Exempt	OECC Director/Public Safety Comms Manager	OECC
324	63,097.00 30.34	82,027.00 39.44	30%	100,956.00 48.54	23%	Essential	Non-Exempt	Captain (Uniformed and Non-Uniformed)	Sheriff
325	66,252.00 31.85	86,128.00 41.41	30%	106,004.00 50.96	23%	Essential	Exempt	Fire/EMS Assistant Chief	Fire/EMS
326	69,565.00 33.44	90,434.00 43.48	30%	111,304.00 53.51	23%			None	
327	73,043.00 35.12	94,956.00 45.65	30%	116,869.00 56.19	23%	Essential Essential	Exempt Exempt	Major Fire and EMS Chief	Sheriff Fire/EMS

First Responders Positions - FT 2,080 Annual Hours, PT Variable

Grade	Minimum	Salary Point Mid-Range	% increase mid vs min	Maximum	% increase max vs mid	Category	FLSA	Position	Department
Hourly rates are approximate due to rounding and conversion calculation using annual rates for 2,080 hours.									

First Responders Positions - 2,756 Annual Hours

Grade	Minimum	Salary Point Mid-Range	% increase mid vs min	Maximum	% increase max vs mid	Category	FLSA	Position	Department
512	46,548.84 16.89	60,521.76 21.96	30%	74,494.68 27.03	23%	Essential	Non-Exempt	Firefighter/EMT (28 day pay cycle-2756)	Fire/EMS 12-E
513	48,891.44 17.74	63,553.36 23.06	30%	78,215.28 28.38	23%	Essential	Non-Exempt	Firefighter/Medic (28 day pay cycle-2756)	Fire/EMS 13-E
514	51,316.72 18.62	66,722.76 24.21	30%	82,128.80 29.80	23%			None	
515	53,879.80 19.55	70,057.52 25.42	30%	86,235.24 31.29	23%			None	
516	56,580.68 20.53	73,557.64 26.69	30%	90,534.60 32.85	23%	Essential	Non-Exempt	Lieutenant (28 day pay cycle)	Fire/EMS 14-E
517	59,391.80 21.55	77,250.68 28.03	30%	95,082.00 34.50	23%			None	
518	62,368.28 22.63	81,109.08 29.43	30%	99,822.32 36.22	23%			None	
519	65,510.12 23.77	85,160.40 30.90	30%	104,810.68 38.03	23%	Essential	Non-Exempt	Captain (Fire/EMS)	Fire/EMS 19EM
Annual rates are approximate due to rounding and conversion calculation using hourly rates for 2,756 hours.									

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.

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 Expenditures

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.

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.

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