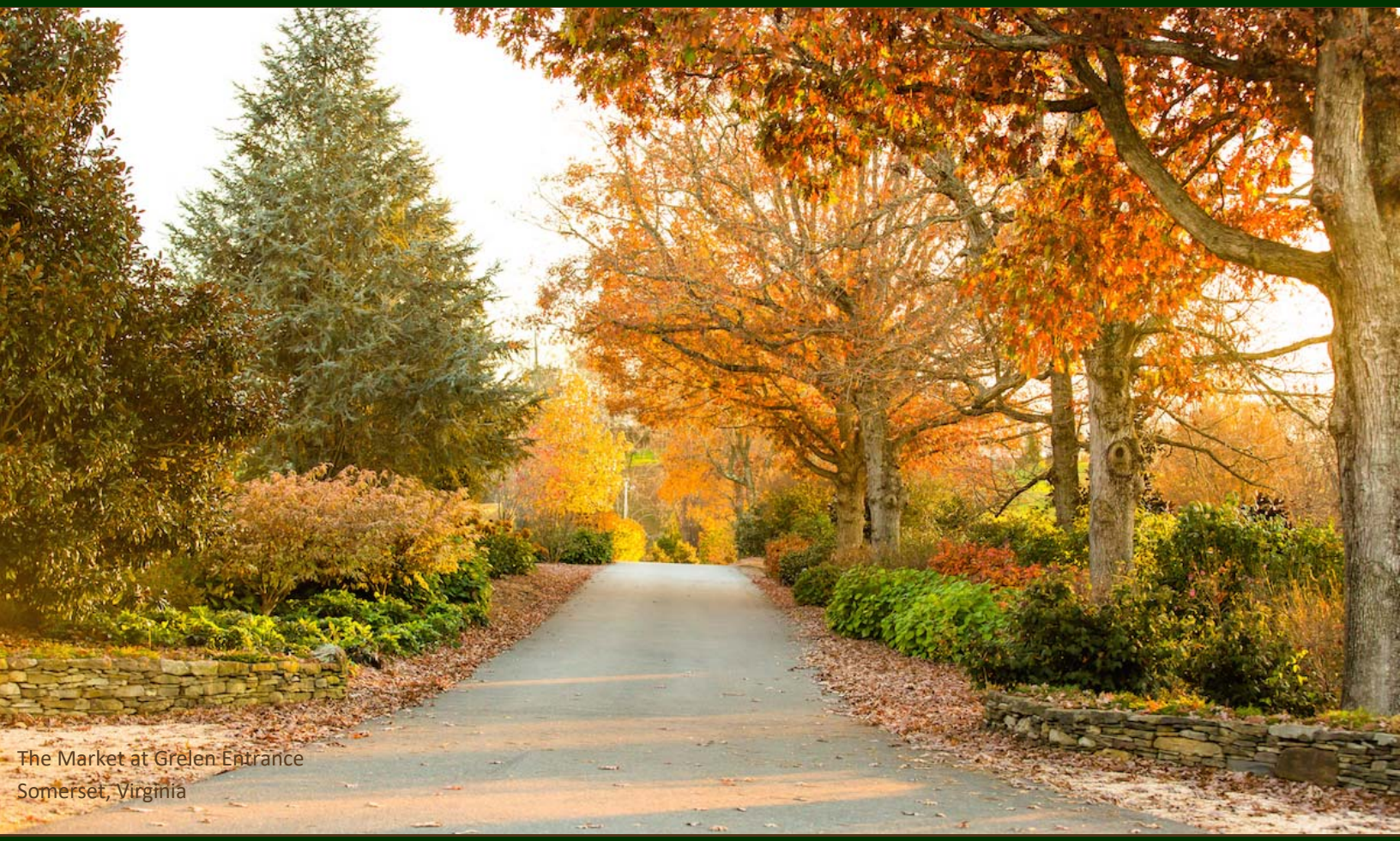
Orange County
Adopted Budget
Fiscal Year 2021



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Orange County, VA

April 28, 2020

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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Virginia

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morrill

Executive Director

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

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

THEODORE L. VOORHEES
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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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 FY2020-2021 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 FY2021-2025 Capital Improvement Plan and FY2020-2021 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 proven technology;
- Realize that cost containment, predictability, and avoidance are as important as actual cost savings;
- Limit annual increases in operational expenditures including personnel, public safety, facilities management, local funds provided to schools, driven by year over year

"organic" economic growth in collected local tax revenues, all other things being held equal;

- Correlate increases in levels of services to population growth, population density, land use and development patterns, the implementation of capital improvements, and federal or state legislative or regulatory mandates*;*
- 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 FY2019-2020 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.

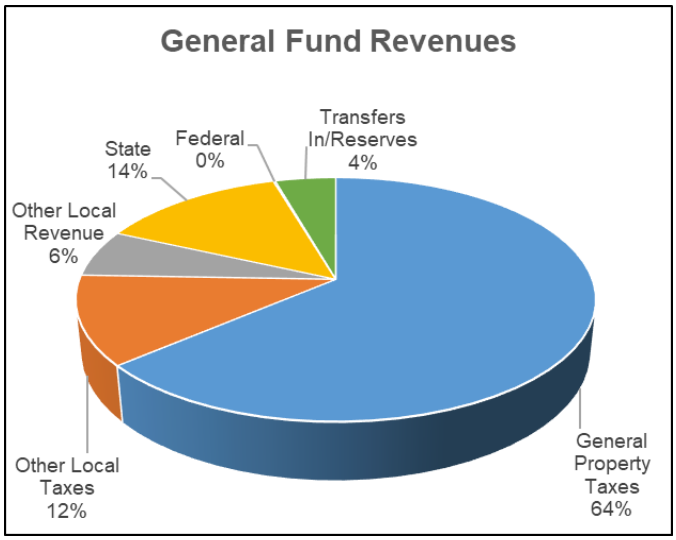
Vibrant Economic Development

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

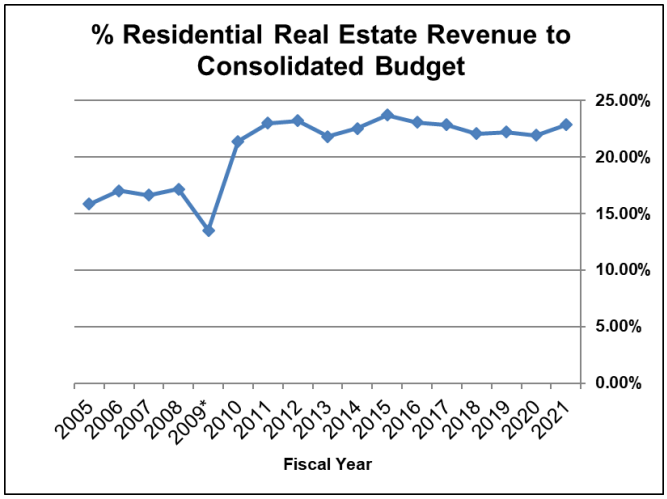
Budget Challenges and Opportunities



The FY2020-2021 budget development process presented numerous challenges and opportunities. The General Reassessment of real property that became effective for tax year 2020 resulted in an increase of 14.92% in taxable real estate property values. Orange County advertised the results of its general reassessment in accordance with the requirements of § 58.1-3321 and included a proposed tax rate not to exceed eight (8) cents above the equalized rate of seventy-two (72) cents per $100 of assessed value. The equalized rate is defined as the tax rate that will generate no more than 101% of the previous year's tax revenue (excluding any new construction) as illustrated below.

Maximum Allowed Revenue:	
2019 Levy	32,459,131.00
One percent growth	324,591.31
Total Maximum Revenue	32,783,722.31
2020 Estimated Net Taxable Real Estate Assessments	$4,638,341,425
New Construction Assessments	(59,354,900)
Adjusted 2020 Value for Calculation of Equalized Rate	4,578,986,525
Equalized Tax Rate	0.72

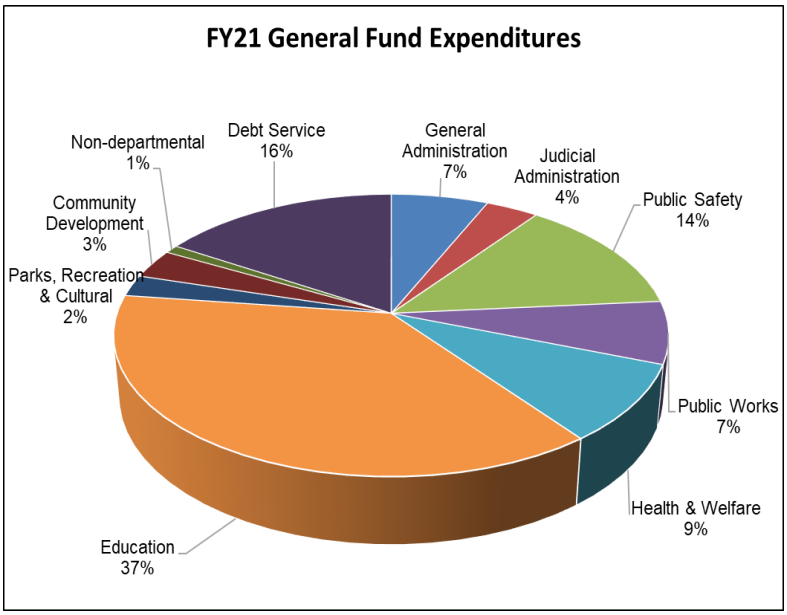
As budget development continued and states of emergency were issued by the County and the Commonwealth related to COVID-19, the Orange County Budget Committee made the decision to recommend lowering the proposed rate to the equalized rate for 2020. The 2020 adopted regular real estate tax rate (61 cents) and the county-wide Fire & EMS District Levy (11 cents), when combined, total the previously advertised equalized rate of 72 cents. This resulted in no effective tax rate increase. The adopted FY2019-2020 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. The most recent reassessment shows commercial real estate

contributing almost one percent (1%) more of the County's total real estate tax revenue than it did in 2009, while agricultural real estate is expected to contribute one percent (1%) less. The percentage of residential real estate revenue compared to the consolidated budget ticked up slightly for FY2020-2021 to 22.83% from 21.92% the previous year.

State funding for Orange County Public Schools was estimated in the approved FY2020-2021 Budget at an increase over the prior year of $1,045,838. Federal funds are expected to increase by $60,364 over the FY2019-2020 budget year.



The local appropriation for Orange County Public Schools (OCPS) is one of the largest expenditures within the County's General Fund. The FY2020-2021 local appropriation for school operations remained at $20,696,199. The local appropriation for the Schools' Debt Service Fund increased by $266,409 to continue a school bus replacement plan which will provide an additional seven (7) new school buses. Annual local funding for School capital items continued at the same level as the previous year ($567,000). Additionally, two capital projects were included in in the budget for financing related to schools: the renovation of Gordon-Barbour Elementary School, and the retrofit of the Blue Bell Building to serve as a technical and career education center. The total amount for the projects is $5,500,000 and debt service of $307,882 was included in the County's debt service fund for the first year's payments.

There were several significant challenges for funding in the FY2020-2021 budget. First, the Orange County Broadband Authority is working to provide wide-spread broadband access within the county at affordable rates. The system is still in the construction phase; therefore, no dedicated recurring funding streams are available at this time for its operations. The approved budget includes a $588,793 transfer from the General Fund for this purpose. Secondly, the County's new Public Safety Building is scheduled to open in November 2020. Additional costs totaling $201,380 are included for the operation and maintenance of the new building for the first eight (8) months.

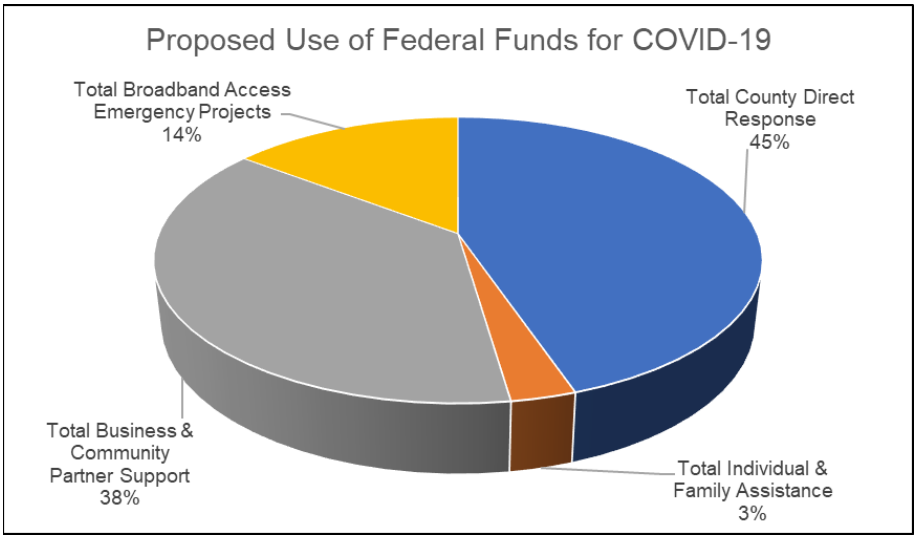
Another area of significantly increased costs was related to the issuance of debt for four (4) major capital projects totaling $14,962,000. The projects include a landfill expansion, additional broadband construction, and previously mentioned school projects. The total new debt service included for the projects is $1,164,641.

The adopted FY2020-2021 budget continues to achieve 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.

Shortly before the scheduled budget adoption, a state of emergency was issued due to the novel coronavirus. Rather than move forward with the originally proposed tax increase (eight (8) cents above the equalized rate), the Board of Supervisors made the decision to reduce proposed expenditures and increase the use of fund balance in order to adopt an equalized tax rate. This measure was taken to avoid increasing the tax burden on Orange County property owners during a time of such economic uncertainty.

Fortunately, Orange County government is not highly dependent on revenue sources that are expected to be significantly impacted by the effects of the COVID-19 pandemic. The rural economy in Orange means it will not be as impacted as other areas that depend more on the retail sector. Although some impact to sales tax is expected, many sources of retail sales tax in Orange County are considered essential businesses and were never closed due to the Governor's executive orders. Other revenue sources that may be significantly impacted such as Meals Taxes and Occupancy Taxes, are a small percentage of the County's total budget ($882,000 budgeted for FY21). Information provided through Germanna Community College suggests that Orange County's economic vulnerability index is only 86.67% of the national average. The economic vulnerability index (as computed by Chmura Economics & Analytics) measures the negative impact the coronavirus could have on employment based on the County's unique mix of industries. This means much of our population is employed in industries considered less vulnerable to the impacts of COVID and this will provide additional financial stability for the County.

On June 24, 2020, the Board appropriated federal funding totaling $3,288,743 to assist in its response to the coronavirus. Since that time several agencies have made additional federal funds available to assist in the County's response. These funds have been earmarked in four proposed program areas: County Direct Response, Individual and Family Assistance, Business and Community Partner Support, Broadband Access Emergency Projects.



Any additional adjustments necessary to amend the adopted FY2020-2021 budget based on continuing effects of the COVID pandemic will be handled through budget amendments through a combination of expenditure reductions, COVID-related reimbursements and use of fund balance.

Executive Overview

The following chart is a comparison of the FY2019-2020 and FY2020-2021 consolidated budgets by fund. A consolidated budget eliminates inter-fund transfers to reflect the total cost of operations.

CONSOLIDATED BUDGET SUMMARY

FUND EXPENDITURES	FY20 ADOPTED BUDGET	FY21 ADOPTED BUDGET	FY20 to FY21 VARIANCE
GENERAL FUND	64,134,442	61,164,985	(2,969,457)
LESS TRANSFERS	(36,319,817)	(37,314,068)	(994,251)
NET GENERAL FUND	27,814,625	23,850,917	(3,963,708)
LAW LIBRARY FUND	13,000	13,000	-
VIRGINIA PUBLIC ASSISTANCE	3,724,577	3,854,419	129,842
FIRE/EMS LEVY FUND	-	6,375,885	6,375,885
LESS TRANSFERS	-	(844,086)	(844,086)
NET FIRE/EMS LEVY FUND	-	5,531,799	5,531,799
COUNTY CAPITAL PROJECTS	1,608,878	2,092,904	484,026
2020 MAJOR CAPITAL PROJECTS	-	11,929,000	11,929,000
DEBT SERVICE	9,445,469	10,226,905	781,436
AIRPORT FUND	1,805,645	674,733	(1,130,912)
LANDFILL FUND	2,615,634	6,264,604	3,648,970
MEDICAL INSURANCE FUND	8,309,422	8,685,039	375,617
LESS INTERNAL CHARGES	(8,309,422)	(8,685,039)	(375,617)
NET MEDICAL INSURANCE FUND	-	-	-
SCHOOL OPERATING FUND	52,908,232	53,348,313	440,081
LESS TRANSFERS	(681,020)	(716,667)	(35,647)
NET SCHOOL OPERATING FUND	52,227,212	52,631,646	404,434
SCHOOL OTHER OPERATING FUNDS	5,259,271	4,831,518	(427,753)
SCHOOL DEBT SERVICE FUND	1,327,000	1,593,409	266,409
SCHOOL CAPITAL PROJECTS FUND	778,000	778,666	666
NET CONSOLIDATED TOTAL	**106,619,311**	**124,273,520**	**17,654,209**

Total FY2020-2021 appropriations increased by $17,654,209 or 16.56%. The current year includes an increase in combined operations of five (5%), an increase in combined capital projects of $14,297,692 (includes four major capital projects to be financed), and an increase in combined debt service of $1,510,163 or 13.98%.

Changes in Budgeted Positions

The FY2020-2021 approved budget includes one (1) new full-time Family Services Specialist II position for the Department of Social Services. The position is needed to assist in the prevention of child abuse and neglect, and is funded mostly by federal and state reimbursement; however, a local match of $9,467 is required. In addition, one (1) full-time Radio Manager position was approved to manage the County's new and more complex P25 public safety communications system. The position will manage the maintenance of the increased number of tower sites, network, radios and other related equipment. This position is included in the new county-wide Fire/EMS Levy Special Revenue Fund. Also included in the budget are funds totaling $14,221 to support

additional temporary and part-time positions needed by the Director of Elections/Voter Registrar for the upcoming presidential election.

A reserve was included in the adopted budget with funds available for two positions which were under consideration during budget development; a Human Resources Director and a Senior Planner position. Because the County had an interim County Administrator at the time, the decision was made to wait until a new County Administrator was hired before finalizing the creation of those positions.

An additional $731,737 for ten (10) full and three (3) part-time new positions was requested from various departments but not included in the adopted budget. Four (4) of these positions were in the area of public safety and six (6) were in buildings and grounds maintenance (mainly related to the new Public Safety Building opening).

All 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.

Employee Compensation

The Board seeks to maintain a competitive compensation program to attract, retain, and motivate qualified employees; however, due to the financial uncertainty surrounding the COVID pandemic, no market wage adjustments were included in the FY2020-2021 Adopted Budget.

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.

Although additional state funding was originally included in the FY2020-2021 budget for Constitutional Officers and their employees for a 2% bonus, effective December 1, 2020, these funds were contingent on the revenue forecast and most of any additional funding would serve to offset previous County-funded market wage adjustments in accordance with the agreements with the Constitutional Officers. Each of the five Constitutional Officers would receive the state-funded bonus if ultimately approved by the Commonwealth as they are generally not eligible for County-funded market wage adjustments. Due to the negative impact of COVID-19 on state revenue collections, the additional funding is not expected at this time.

Health insurance costs remain significant fiscal influences for both the General Government and School budgets. Anticipated group health increases of five percent (5%) represent $57,555 within the County budget and $210,795 for the School Board. Following budget adoption, it was determined that the budgeted increases will not be necessary, and health and dental rates will be kept at current levels for the new fiscal year.

Other personnel changes for FY2020-2021 include small rate increases for the Virginia Retirement System (VRS) and Group Life Insurance. Field training officer and general instructor stipends were funded for the Sheriff's Office totaling $45,000. The stipends will provide more opportunities for career progression separate from the

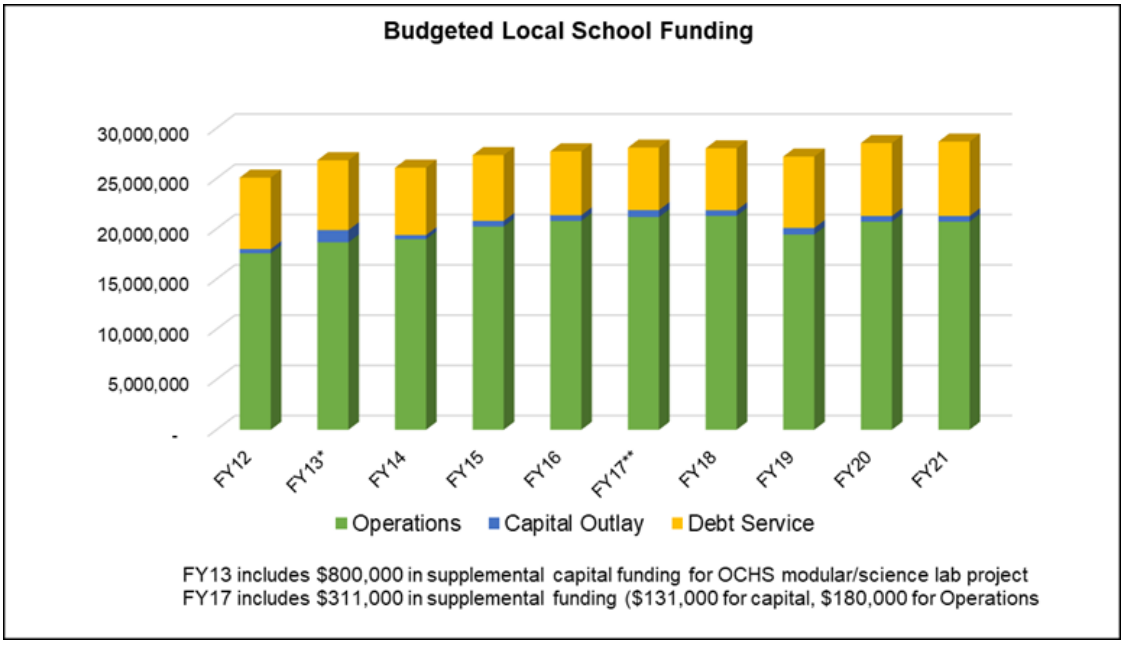
promotional process. Overtime pay in the Emergency Communications Center (ECC) was reduced by $50,000 due to changes in the management of scheduling for the center. On-call pay was adjusted based on actual practice for the Department of Social Services and implemented for the building maintenance staff. Stipends were funded for the Family Assessment and Planning Team (FAPT) and Community Policy and Management Team (CPMT) parent representatives to provide an incentive and increase parent participation. Parent representatives on these teams are required by the Children's Services Act in the Code of Virginia (§2.2-5205 & 5207).

School Funding

Budget estimates for the Orange County Public Schools were based on a projected student population or average daily membership of 4,699 students. This is thirty-one (31) more students than the previous year's budget projection. Actual enrollment on March 31, 2020 was 4,783. The Piedmont Regional Education Program (PREP) is a public regional organization that provides special education programming and related services to nine school districts. Approximately fifty (50) additional students will be participating in the PREP program for FY2020-2021.

The School's adopted budget includes a net increase of $1,045,838 or 3.61% in State funding and sales tax distributions. The local composite index was adjusted for the biennium beginning for FY2020-2021 from .4025 to .4105 which increased the County's required local contribution by 2%. The County's required local contribution for school operations in FY2020-2021 is $13,789,507; however, the County's actual approved budgeted contribution is $20,696,199. In addition, the County appropriated a total of $7,404,577 for School Debt Service and $567,000 for School Capital Projects. Federal funding for school programs is expected to increase by $60,364 for the year.

Separately, two capital projects were included in in the budget for financing related to schools: the renovation of Gordon-Barbour Elementary School, and the retrofit of the Blue Bell Building to serve as a technical and career education center. The total amount for the projects is $5,500,000 and debt service of $307,882 was included in the County's debt service fund for the first year's payments.



Contributions to External Entities

The County makes several contributions each year to external entities. Listed in the following table are the agencies that requested funding for FY2020-2021 and the amount included in the approved budget. Some highlights are provided as follows:

The required local contribution to the Central Virginia Regional Jail (CVRJ) was lowered by $36,217; however, for each of the past three (3) years, a supplemental contribution for medical expenses has been necessary due to actual inmate medical expenses. It should be noted that CVRJ Authority Board of Directors approved using $1,765,050 in unobligated reserves to balance the FY2020-2021 operating budget. Funding for the Rappahannock-Rapidan Community Services Board increased by $89,257 due to an increase in the per capita allocation of costs. The approved contribution for the Orange County Health Department also increased by $42,674. The increased funding will be used for increased health insurance premiums (projecting 5.4% increase based on previous 5 year average; $4,390), increased VRS retirement contribution rate (VRS published projected increase from 13.52% to 14.46%; $3,291), and a portion of one Health Educator ($6,252) and one Facilities Maintenance Worker ($2,678) in accordance with the local government agreement. For Germanna Community College, the budget includes the second of five $100,000 annual installments for the construction of the Allied Health Building (training facility). Also included for Germanna Community College is $25,000 for a career coaching program at Orange County High School. The fundamental objectives of the High School Career Coaching Program are to empower students to make informed decisions about their career and educational plans and to prepare students for success in postsecondary education and training. The Rappahannock Juvenile Detention Center decreased their original request resulting in a year over year decrease of $26,570. This was done is an effort to provide relief to participating localities in the response to coronavirus.

Contributions to External Entities

External Entities	FY20 Adopted	FY21 Requested	FY21 Adopted	Variance	% Change
4-H Educational & Conference Center	$ 1,000	$ 1,000	$ 1,000	$ -	0.00%
Aging Together	5,000	7,500	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	2,253,073	2,216,856	2,216,856	(36,217)	-1.61%
Culpeper Soil & Water Converv.	66,540	62,965	62,965	(3,575)	-5.37%
Foothills Housing Corporation	1,000	1,000	1,000	0	0.00%
Germanna Community College	118,600	143,600	143,600	25,000	21.08%
Healthy Families Orange	5,000	5,000	5,000	0	0.00%
Hospice of the Rapidan	2,500	5,000	2,500	0	0.00%
James Madison Museum	1,000	2,000	1,000	0	0.00%
Lake of the Woods Rescue	90,000	90,000	90,000	0	0.00%
OAR Jefferson Area Comm. Corrections	15,756	17,660	15,756	0	0.00%
Orange County Free Clinic	5,000	25,000	5,000	0	0.00%
Orange County Health Dept.	258,868	301,542	301,542	42,674	16.48%
Orange Downtown Alliance	0	5,000	0	0	N/A
Orange Historical Society	2,000	2,000	2,000	0	0.00%
Peidmont Workforce Center	20,740	20,740	20,740	0	0.00%
Piedmont Dental Clinic	5,000	6,000	5,000	0	0.00%
Rapidan Volunteer Fire Department	7,000	7,000	7,000	0	0.00%
Rappahannock Emergency Med Service	10,484	10,484	10,484	0	0.00%
Rappahannock Juvenile Detention	236,078	209,508	209,508	(26,570)	-11.25%
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	243,183	332,440	332,440	89,257	36.70%
Rapp-Rapidan Regional Commission	24,038	24,892	24,892	854	3.55%
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	3,000	5,500	3,000	0	0.00%
Virginia Division of Forestry	12,216	12,216	12,216	0	0.00%
Virginia Regional Transit	0	7,363	0	0	N/A
Volunteer Fire Chiefs Association	384,221	399,000	399,000	14,779	3.85%
Totals	**$ 3,803,352**	**$ 3,962,321**	**$ 3,909,554**	**$106,202**	**2.79%**

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.

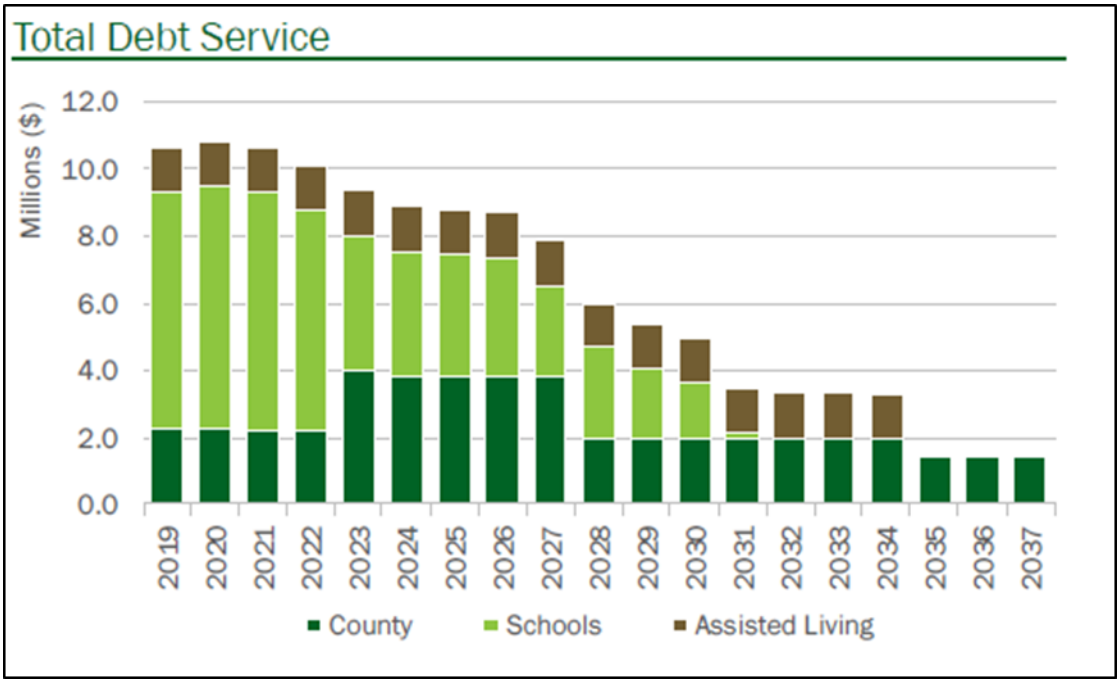
Following discussions at the 2014 planning retreat, the Board of Supervisors established a committee (consisting of Supervisors White and Johnson) to draft several high-level financial policies for guiding future financial and budgetary decisions. One of these policies (Capital Improvement Plan and Budget 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 was intended to separate the County's *capita*l investment discussions from *operating* budget discussions and prevent the County from deferring its ongoing capital needs in order to fund operational expenses each year.

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 has created 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.



Prior to the sale of bonds in 2016, 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. The 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. Since then these ratings have been annually reaffirmed by both rating agencies.

For the FY2020-2021 Adopted Budget, the General Fund plus the Fire/EMS Levy Fund contributions for debt service increased over the target year's (FY2014-2015) contribution by $2,365,272 while the General Fund plus the Fire/EMS Levy Fund contributions for cash capital outlays increased from the same year by $15,883. A large portion of the increase in debt service is due to the implementation of an annual replacement cycle for school buses. The adopted budget includes a total of $742,627 to fund the first three fiscal years of the replacement plan which finances the purchase of seven (7) buses per year over a three (3)-year term. In addition, the new debt service of $1,164,641 budgeted for the 2020 financing has resulted in a substantial increase. Estimated payments for the 2020 financing are detailed in the following table.

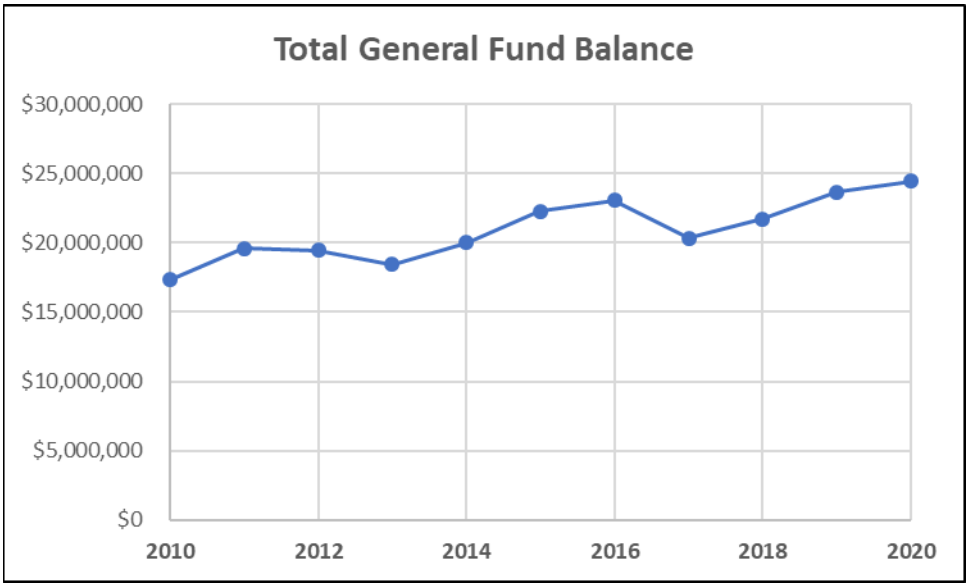
Proposed Bond Projects to be included in FY21 CIP & Budget					
	Landfill Expansion Cell	Broadband Project	Blue Bell Bldg.	Gordon-Barbour Elementary School	
	L1005	C1025	S0577	S0574	Totals
Construction Costs	3,000,000	3,000,000	2,500,000	6,300,000	14,800,000
Issuance Costs	33,000	33,000	27,000	69,000	162,000
Total Costs	3,033,000	3,033,000	2,527,000	6,369,000	14,962,000
FY20	44,577	57,026	47,178	118,906	267,687
FY21	462,318	394,441	158,210	149,672	1,164,641
FY22	461,668	455,457	158,824	149,672	1,225,621
FY23	461,880	454,632	158,380	149,672	1,224,564
FY24	461,943	455,563	157,889	149,672	1,225,067
FY25	461,859	455,239	158,340	149,672	1,225,110
FY26	461,626	366,780	158,719	237,626	1,224,751
FY27	462,237	78,852	158,040	526,080	1,225,209
FY28		78,456	158,303	526,962	763,721
FY29		79,028	158,494	526,621	764,143
FY30		78,568	158,616	526,068	763,252
FY31		78,088	158,666	526,292	763,046
FY32		78,576	158,647	526,281	763,504
FY33		79,022	158,556	526,035	763,613
FY34		78,436	158,396	526,542	763,374
FY35		78,819	158,164	526,791	763,774
FY36			157,863	526,781	684,644
FY37			158,479	526,513	684,992
FY38			158,012	525,986	683,998
FY39			158,464	526,189	684,653
FY40			157,833	526,110	683,943
Totals	**3,278,108**	**3,346,983**	**3,214,073**	**8,474,143**	**18,313,307**

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, 2020.

General Fund (Net)	$	40,468,786
School Operating Fund Expenditures & Transfers Out		53,348,313
Total FY2020-2021 Estimated Expenditures per Policy		93,817,099
Unassigned general fund balance (exhibit 3) 06/30/2019		21,807,729
Assigned for Broadband Initiatives		(1,532,850)
Plus: FY20 General Fund Revenue Estimates		64,757,550
Minus: FY20 General Fund Expenditure Estimates		(63,969,771)
Estimated Total Unassigned General Fund Balance at 06/30/2020		21,062,658
As % of operating expenditures		22.45%
Committed per Board's Fund Balance Policy		
Original 15% Fiscal Stability Funds		(14,072,565)
3% Additional Fiscal Stability Funds		(2,814,513)
Amounts approved for FY2020-2021 budget		(2,699,630)
Estimated Net Fund Balance Available for Approp. Per Policy	**$**	**1,475,950.18**



Economic Factors

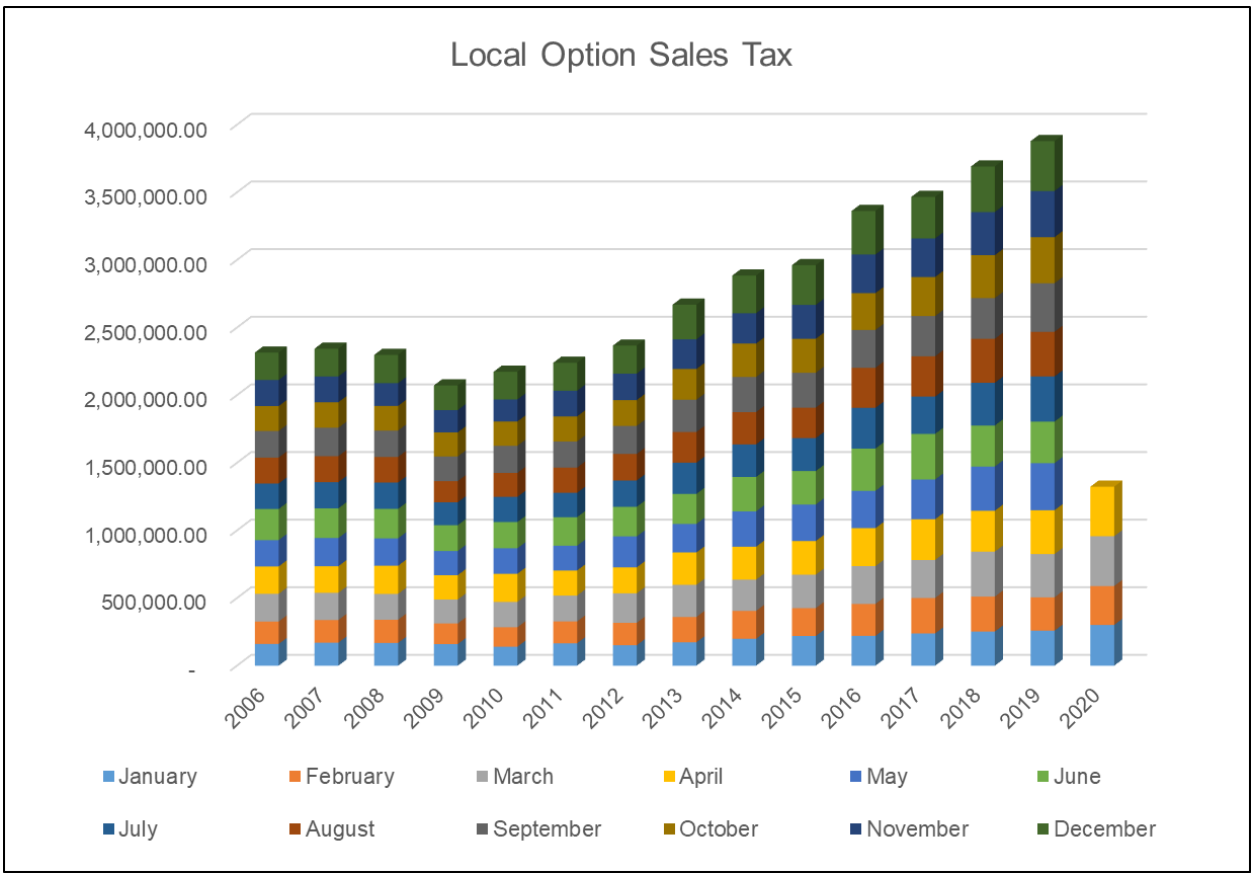
Since the Great Recession, economic recovery in Orange County has continued at a steady, but relatively slow pace. A major driver of the County's economy over the last decade was population growth with many new residents moving in to enjoy the County's rural and picturesque location and proximity to 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 population growth. Recent estimates, however, show population growth

within the County between 2010 and 2019 at 10.4%, outpacing Virginia's overall average of 6.7%. The national growth in population between 2010 and 2019 was approximately 6.1%.

According to the Bureau of Economic Analysis, in 2018 (the most recent year available) Orange County per capita personal income rose by 4.5% over the previous year compared to the state-wide increase of 4.5%. The national increase in per capita personal income was 4.9%.

Unemployment rates in the County rose during the Great Recession, then declined along with state and national rates; however, the coronavirus pandemic has caused unemployment to rise dramatically in Orange County along with the state and nation. Information provided by the Virginia Employment Commission indicates a County unemployment rate at May 31, 2020, of 8.3%; slightly lower than the state average of 8.9%, and more significantly lower than the national unemployment rate of 13.0%. For comparison purposes, the County's unemployment rate peaked at approximately 7.7% during the Great Recession.

Orange County receives a one percent (1%) Local Option Sales Tax which is collected by the Virginia Department of Taxation and remitted to the County in which the sale occurred. Because this portion of sales tax is directly related to sales activity within the County, it provides a unique perspective on the County's local economy. The following chart is a historical representation of Local Option Sales Tax receipts through April 2020.



Legislative Factors

Orange County receives a significant portion of its annual revenues from the Commonwealth of Virginia. For FY2020-2021, estimated state revenues total $39,692,668 or 31.9% of the total consolidated budget. The Virginia General Assembly adopts a biennial budget; however, the initial budget is updated before the second year based on revenue performance, actual expenditures, and other factors. Due to the large proportion of revenues potentially impacted, the General Assembly's deliberations and budgetary actions can have significant implications for the County's budget each year.

In a session that ended on March 12, 2020, the General Assembly met to consider proposed legislation including a biennial budget for the period from July 1, 2020 to June 30, 2022. After the Governor's review, amendments and vetoes, the General Assembly reconvened on April 22, 2020 for final adoption. Due to the coronavirus pandemic and surrounding economic uncertainty, several originally included initiatives were held in abeyance pending a revised revenue forecast or delayed. Of particular interest to the County was the passage of legislation expanding taxing authority for Virginia counties to match that previously provided to cities. Listed below are several key provisions of that legislation:

- Authorizes all counties to levy a tax on admissions at a rate not to exceed 10 percent, except for certain counties where an additional state sales and use tax is imposed (currently this provision applies to counties in the Historic Triangle). This authority takes effect July 1, 2020.
- Authorizes all counties to impose meals taxes at a rate not to exceed 6 percent and eliminates the referendum requirement. This authority takes effect July 1, 2020; however, a locality in which a meals tax referendum failed prior to July 1, 2020, would have to wait six years after the date of the failed referendum to impose the tax.
- Authorizes all counties to levy transient occupancy taxes at rates exceeding 2 percent. The revenue derived from rates greater than 2 percent would be spent either (1) for purposes previously authorized or (2) for rates between 2 and 5 percent, for tourism promotion (as is currently required for the counties that previously secured this authority under Virginia Code § 58.1-3819). Revenue from rates greater than 5 percent may be used for general purposes. This authority takes effect May 1, 2021.
- Authorizes all counties to impose cigarette taxes at a rate not to exceed 40 cents per pack. This authority would take effect July 1, 2021. In the interim, the Department of Taxation is required to convene a stakeholder workgroup to make recommendations to modernize the process for collection of cigarette taxes. Cities and towns with rates higher than 40 cents per pack would be grandfathered at the rates in effect as of January 1, 2020.
- Directs the Division of Legislative Services to convene a workgroup of stakeholders to identify any additional technical amendments that may be necessary, and to identify differing legal authorities and responsibilities applicable to cities and counties aside from taxation, "including those related to the provision of local services and related to sovereign immunity." Recommendations are due to the "money committees" by October 31, 2020.

Both the House and the Senate accepted the Governor's amendments to delay the increase in the state's minimum wage (from $7.25 per hour to $9.50 per hour and gradually increasing to $12 per hour in 2023) until effective date of first step: May 2021. Orange County's lowest hourly wage for employees is currently $9.88/hour. Both chambers adopted the Governor's recommendation to allow state and local policy-making boards to meet virtually when they are unable to meet due to an emergency declaration. Both chambers also voted to delay the effective date of collective bargaining for employees of local governments and school boards at local option until May 1, 2021.

During the 2020 session of the General Assembly, legislation was enacted that will alter the way recordation and grantor tax distributions are made to the localities. Virginia Code §58.1-816 was amended to make the total available for distribution to localities $20 million, effective July 1, 2020. Since House Bill 1726 was also adopted stating the first $20 million of the annual distribution would be allocated to the Hampton Roads Regional Transit Fund (HRRTF), there will be no remaining amounts to distribute to localities beginning July 1, 2020. For Orange County, the revenue loss for FY2020-2021 is estimated at $174,431.

The Governor will present a review of actual revenue collections for FY2019-2020 along with a full reforecast of revenues for the new biennium on August 18, 2020. Based on the results, it is possible that some of the originally funded (and paused due to coronavirus economic uncertainty) initiatives may be reconsidered for funding.

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 FY2020-2021, federal revenue estimates total $7,729,284 which represents just above six percent (6.22%) of the total consolidated budget. Additionally, in June 2020, the County received federal funding totaling $3,288,743 to assist in its response to the coronavirus. Since that time several agencies have made additional federal funds available to assist in the County's response. These funds have been earmarked in four proposed program areas: County Direct Response, Individual and Family Assistance, Business and Community Partner Support, Broadband Access Emergency Projects.

Acknowledgements

The FY2020-2021 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, Glenda Bradley (Assistant County Administrator for Management Services) and Connie Clark (Accountant), and County staff for their continued collaboration, hard work, and professionalism during the development and adoption of the FY2020-2021 Orange County Budget.

Sincerely,

Theodore L. Voorhees, ICMA-CM
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 37,051. 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 1,605) and Orange (population 5,049), 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 Theodore L. Voorhees) 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 2020-2021 was 4,699.

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. The EDA works closely with the County's Economic Development Department to recruit new business/industry and to assist and retain existing businesses within the County.

Pursuant to the Virginia Wireless Service Authorities Act, Chapter 54.1 of Title 15.2 of the Code of Virginia, a third component unit, 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.

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.

Preparation & Submission Phase

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 Management Services and provided to the Board of Supervisors each year. Following the preparation 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 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 to the Board of Supervisors. 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.

Approval Phase

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.

Execution Phase

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 transfer 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.

Audit and Evaluation Phase

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.

FY21 BUDGET CALENDAR

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

DATE	DESCRIPTION	TIME/LOCATION
12/3/2019	Regular Board Meeting *Revenue Forecast/Board Guidance for FY21 Budget*	5:00 p.m. Board Room
12/17/2019	Regular Board Meeting	5:00 p.m. Board Room
12/31/2019	Deadline for Departmental/External Entities Requests	
1/14/2020	Regular Board Meeting Internal Meetings with Departments	5:00 p.m. Board Room
1/28/2020	Regular Board Meeting Budget Subcommittee Meetings Refinements of Revenue Estimates Identify Budget Drivers & Prepare Balancer Tool	5:00 p.m. Board Room
2/11/2020	Regular Board Meeting	5:00 p.m. Board Room
2/25/2020	Regular Board Meeting Budget Subcommittee Meetings	5:00 p.m. Board Room
3/10/2020	Regular Board Meeting *Authorize General Reassessment Ad with Proposed Tax Rate*	5:00 p.m. Board Room
3/24/2020	Regular Board Meeting-Cancelled due to Pandemic	Cancelled
4/2/2020	Special Board Meeting Authorize Advertisement of Budget and Proposed Tax Rates	6:30 p.m. Virtual
4/14/2020	Regular Board Meeting	5:00 p.m. Virtual
4/21/2020	Public Hearing on Reassessment, Budget & All Tax Rates	7:00 p.m. Virtual
4/28/2020	Regular Board Meeting *Adopt Budget, Tax Rates, and Appropriation Resolution*	5:00 p.m. Virtual
5/12/2020	Regular Board Meeting	5:00 p.m. Virtual
5/15/2020	Va. Code 58.1-3321-4.e - Deadline for Adopting Tax Rates for Taxes Due Before June 30th	
5/26/2020	Regular Board Meeting	5:00 p.m. Virtual

December 2019

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January 2020

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February 2020

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March 2020

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29	30	31				

April 2020

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May 2020

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24	25	26	27	28	29	30
31						

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, August 13, 2019, the following action was taken:

190813 – 4D

RE: ADOPTION OF THE CAPITAL IMPROVEMENTS PLAN (CIP) SCHEDULE

On the motion of Mr. Goodwin, seconded by Mr. Frame, which carried by a vote of 5-0, the Board adopted the following schedule for the development and adoption of the FY2021 - FY2025 Capital Improvements Plan, as presented:

Date	Action
Wednesday, August 14, 2019	CIP Info Distributed to Project Managers
Friday, August 23, 2019	CIP Requests Due from Project Managers
Friday, September 27, 2019	CIP Meetings with Departments Complete
Tuesday, October 22, 2019	CIP Draft to Board of Supervisors
Wednesday, November 13, 2019	CIP Potential Worksession
Tuesday, December 3, 2019	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 Management Services
Connie Clark, Accountant
Thomas Lacheney, County Attorney
Stephanie Straub, Director of Management Services
Alyson Simpson, Chief Deputy Clerk
File: Board Actions 2019

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 is to provide free library services for the benefit of the citizens of Orange County, Virginia. The governance of the library is the

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

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

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

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

Rapidan Service Authority Board
Rapidan Service Authority (RSA) is organized under the auspices of Greene, Madison and Orange Counties. Each County's Board of Supervisors appoints two representatives to serve on the RSA Board of Members. Rapidan Service Authority is not a component unit of any of the participating governments. The Authority's charted responsibility in it's 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 Orange County Social Services Board serves in an advisory capacity to the Department of Social Services. 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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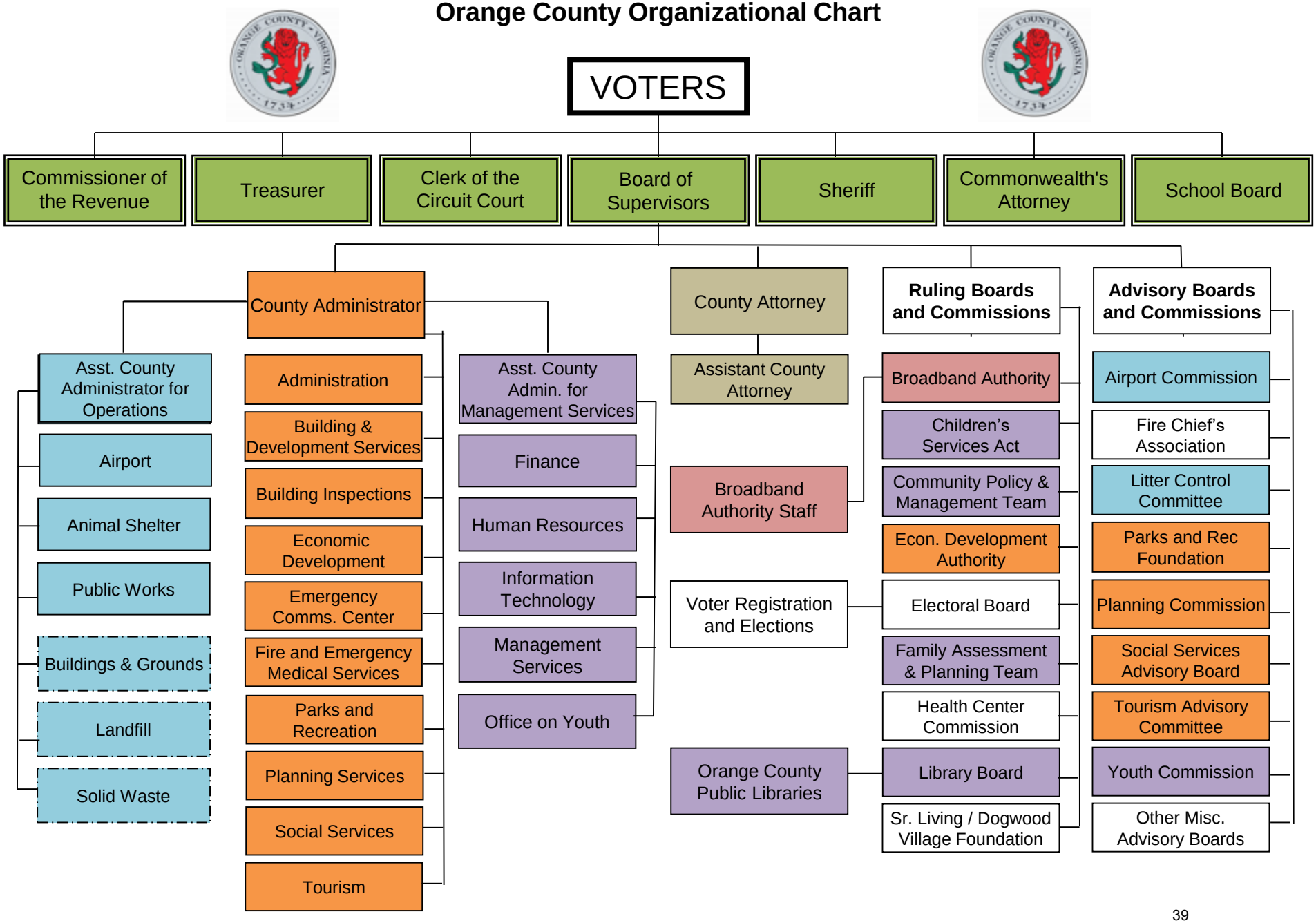
Orange County Organizational Chart



Fiscal Year 2021

Denotes Elected Officials

Orange County's Location within Virginia

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 Funds

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 Fire/EMS Levy 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 four 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 publicly-sold 2016 Series A&B Bonds, one for the projects specifically funded by the 2020 privately-placed financing, 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, other types of financing proceeds 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		
	Fire/EMS Levy Fund	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 Project Fund		X	
	2020 Bond Capital Project Fund		X	
	County Proffer Fund		X	
	COVID-19 Response 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 finds due to fraud, error, misrepresentation, unanticipated market changes or imprudent actions.

3. A review of all investments and investment results shall be presented by the investment managers to the County Treasurer or such parties as he/she may designate, on a quarterly basis or as required.

4. A list of all individuals authorized to transfer funds or otherwise conduct investment transactions on behalf of the County shall be maintained and communicated to all affected parties.

5. Any modification to the policy shall require the approval of the County Treasurer.

MANAGEMENT

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

Procurement Policy

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

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

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

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

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

The Purchasing Agent shall:

A. Purchase or supervise the purchase for all goods, services, insurance, and construction needed by this County;

B. Sell, trade, or otherwise dispose of surplus goods belonging to the County;

C. Establish and maintain programs for specification development, contract administration, inspection, and acceptance, in cooperation with the County Department or public body that has requested the good, service, insurance, or construction;

D. Prepare and update standard specifications;

E. Inspect, or require the using Department to inspect, all deliveries of goods, services, or construction purchased through the Purchasing Agent to assure conformance with the contract specifications;

F. Procure for the County the highest quality goods, services, insurance, and construction at the lowest overall cost;

G. Endeavor to obtain maximum feasible competition for all procurement and sales;

H. Keep informed of current developments in the field of procurement, pricing methodology, market trends, and new products;

I. Establish and promulgate procedures to carry out the provisions of this policy;

J. Prepare and adopt standard procurement definitions and forms;

K. Prepare and maintain a pre-solicitation and contract file containing descriptions of commodities and prices of goods and services;

L. Maintain a current file of sources for goods and services, including construction and insurance, to be known as a “bidder’s list” on which vendors can request to be included;

M. Refuse to issue any purchase order until there has been certification of funds availability; and

N. Perform other functions and duties as required by this policy or as the County Administrator or his designee may assign.

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

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

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

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

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

BE IT YET FURTHER RESOLVED, that

1. All Constitutional Officers and Department Directors shall obtain reasonable prices for all purchases, regardless of dollar value or commodity.

2. All County Departments and Constitutional Officers must submit a Requisition for Purchase for all proposed purchases totaling $5,000 or more. In determining the estimated contract amounts, Departments and Constitutional Officers shall include total annual requirements. Procurements shall not be artificially divided to avoid or circumvent the procurement process.

3. All Information Technology procurements of $500 or greater shall be pre-approved by the Information Technology Manager.

4. For small purchase single or term contracts for goods/services totaling $5,000-$100,000 users shall solicit a minimum of three (3) quotes in writing, unless obtaining three (3) written quotes is impractical or not feasible, upon which written documentation shall be supplied. Goods/Services costing over $60,000 shall require Board of Supervisor approval. If only one (1) quote is obtained for a good/service and emergency and/or sole source circumstances do not apply, Board of Supervisor approval shall be required. The Purchasing Agent may reserve the right to request formal solicitation procedures for procurements valued at $100,000 or less.

5. For goods/services with an expected aggregate amount to or greater than $100,000 or for professional services with an expected aggregate amount to or greater than $60,000; formal solicitation procedures shall apply which utilize competitive sealed bidding, two-step competitive sealed bidding, or competitive negotiation.

6. Pursuant to § 2.2-4310 and § 15.2-965.1 County employees involved with the procurement process shall cooperate with state and federal agencies to

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

7. Emergency Procurement- An emergency circumstance may arise in order to protect personal safety, life, or property that requires immediate action to avoid termination of essential services or a hazardous condition. In such cases, a Purchase Order or contract may be awarded by the Purchasing Agent without competitive bidding or competitive negotiation, but shall be made with as much competition as practicable. A written determination and justification establishing the basis for the emergency and for the selection of the particular contractor/vendor must be submitted by the end user to the Finance Office and Purchasing Agent prior to purchase. The Purchasing Agent will approve or disapprove the purchase as an emergency procurement. The approved written determination shall become part of the procurement file. For purchases with a total cost of $60,000 or greater a written notice stating that the purchase and/or contract is being awarded, or has been awarded on an emergency basis shall be publicly posted for ten (10) calendar days, beginning on the day of the award or the decision to award or as soon thereafter as is practicable. Notwithstanding the foregoing, if an emergency occurs at times other than regular business hours, the end user may purchase the required goods or contractual services after receiving approval from the Purchasing Agent. The requesting user shall, whenever practicable, secure competitive bids and order delivery to be made by the lowest responsible bidder. The user shall also, as soon as practicable, submit to the Finance Office and Purchasing Agent a tabulation of bids received, if any, a copy of the delivery record and a written explanation of the circumstances of the emergency. The Purchasing Agent shall notify the Board of Supervisors of all emergency procurements valued at $60,000 or greater.

8. Sole Source- A contract and/or purchase order may be awarded without competition when it is determined in writing, after conducting a good faith review of available sources, that there is only one (1) source practicably available for the required good/service. Negotiations shall be conducted, as appropriate, to obtain the best price, delivery, and terms. For purchases $5,000 and greater, a written notice shall be issued stating that only one source was determined to be practicably available, identifying that which is being procured, the contractor selected, and the date on which the contract/purchase will be awarded. For purchases exceeding $60,000, a notice of sole source shall be publically posted on the day of award or the day of the decision to award, whichever occurs first. All sole source procurements shall be reviewed and approved by the Finance Department, County Attorney, and County Purchasing Agent prior to purchase.

Surplus Disposition Policy

Adopted: October 25, 2011

I. Purpose and Intent:

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

II. Definitions:

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

III. Responsibility/Authorization:

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

IV. Classifications:

County owned surplus property may be classified as:

A. Items of value for transfer, trade-in, or sale.

B. Scrap items which have sale value for material content only.

C. Items assessed to have little or no commercial value, and are acceptable to be placed in a landfill or for trash disposal.

V. Determination of Surplus:

A. As a part of routine operations, every department should regularly evaluate the property within its control to identify surplus. In reaching the decision that property is surplus, due consideration is to be given to future potential needs, alternate uses and retention of property for spare parts. Department heads will confirm all decisions designating property as surplus and its classification as indicated in Section 1.04 above.

B. No computer hardware, software, components or related supplies will be declared surplus without consultation with the Director of Information Technology. No such items will be disposed of unless they have been "cleaned" of stored data or the data is rendered inaccessible.

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

VI. Disposal Methods:

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

A. Competitive bids

i. When surplus property is to be disposed of through sale to the general public, a competitive sale process is to be followed to insure that the County receives maximum value for property it no longer needs.

ii. Competitive bids will be pursuant to County Purchasing Regulations.

iii. Property may be sold through on-line auctions.

iv. Public auctions may be used to sell surplus property. Public notices and advertisements in newspapers and a variety of other media (County website) should be utilized to provide as much participation as possible in the bidding process.

B. Sold or Donated to Charitable Organizations

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

ii. Prior to the sale or donation of surplus property, the Board of Supervisors must approve the sale or donation.

C. Negotiated Sales with Public Bodies

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

D. Set Price

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

E. Transfer within the County

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

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

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

Debarment Policy for Contractors

Adopted: May 11, 2010

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

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

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

I. **Policy**

a. If a contract between a contractor and the public body has been terminated due to unsatisfactory performance of that contract, the public body has the authority to debar the contractor. Thereafter, the contractor may not enter into negotiations to contract with Orange County or make an offer, proposal or bid in response to a Request for Proposals, an Invitation to Bid or any other form of solicitation by the County, for supplies, services, insurance or construction. The Board of Supervisors shall make a motion to "debar" the contractor based on recommendation from the staff.

    i. Debarment of a contractor applies to any successor company formed with the same resources, owners or stockholders as the debarred entity.

b. The County Administrator or his designee shall inform the contractor of the "debarment" status in the form of a written letter signed by the County Administrator and/or designee stating the reasoning for debarment and the length of time that the contractor will be debarred from submitting an offer, proposal or bid, in response to a Request for Proposals, an Invitation to Bid or any other form of solicitation by the County, for supplies,

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

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

d. A list maintained by the Procurement Division will be made of all contractors that have been debarred from making an offer, proposal or bid, in response to a Request for Proposals, an Invitation to Bid or any other form of solicitation by the County, for supplies, services, insurance or construction will be made available to all departments and outside agencies.

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:

(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

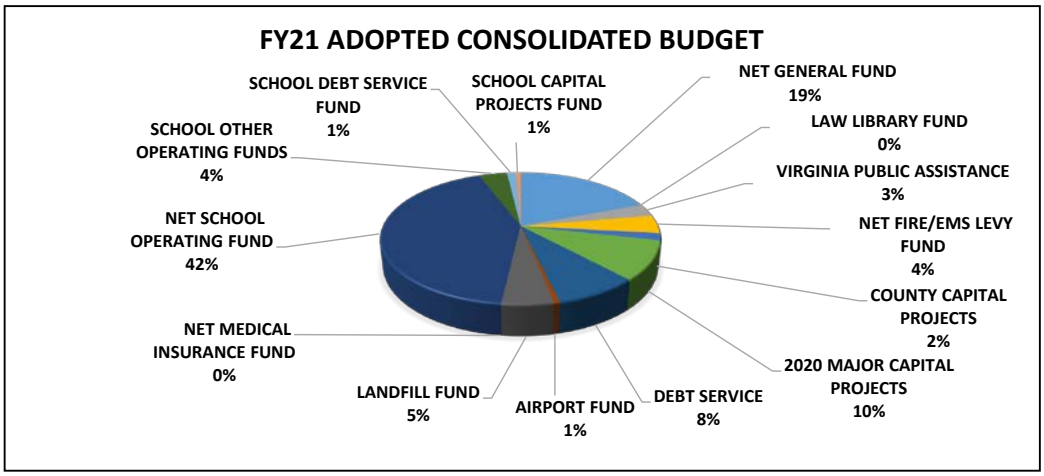
Standards of Conduct

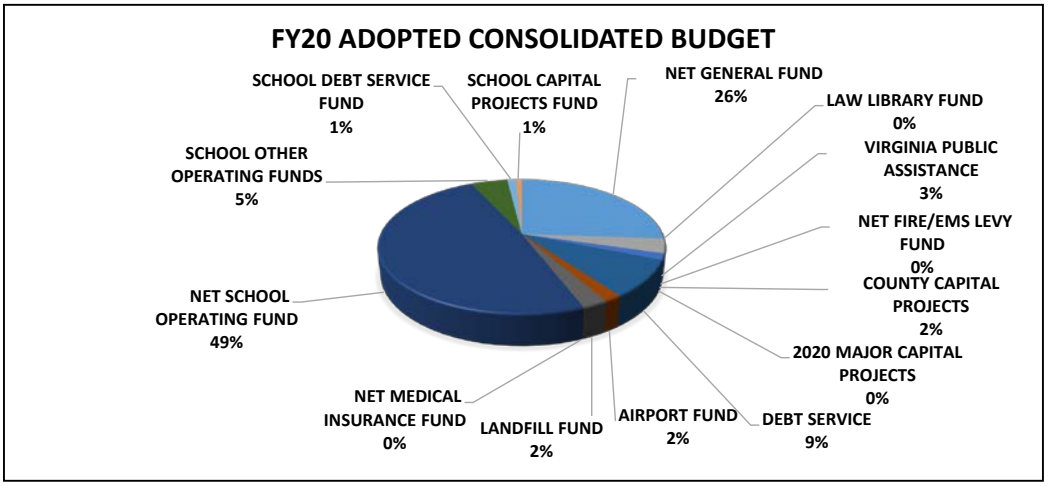
The County complies with 2 CFR 200 §200.112, “The Federal awarding agency must establish conflict of interest policies for Federal awards. The County must disclose in writing any potential conflict of interest to the Federal awarding agency or pass-through entity in accordance with applicable Federal 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	FY18 ACTUALS	FY19 ADOPTED BUDGET	FY20 ADOPTED BUDGET	FY21 ADOPTED BUDGET	FY20 to FY21 VARIANCE	FY20 to FY21 % CHANGE
GENERAL FUND	60,145,844	61,813,546	64,134,442	61,164,985	(2,969,457)	-4.63%
LESS TRANSFERS	(34,529,462)	(35,641,815)	(36,319,817)	(37,314,068)	(994,251)	2.74%
NET GENERAL FUND	25,616,382	26,171,731	27,814,625	23,850,917	(3,963,708)	-14.25%
LAW LIBRARY FUND	10,318	14,740	13,000	13,000	-	0.00%
VIRGINIA PUBLIC ASSISTANCE	3,218,153	3,695,592	3,724,577	3,854,419	129,842	3.49%
FIRE/EMS LEVY FUND	-	-	-	6,375,885	6,375,885	N/A
LESS TRANSFERS	-	-	-	(844,086)	(844,086)	N/A
NET FIRE/EMS LEVY FUND	-	-	-	5,531,799	5,531,799	N/A
COUNTY CAPITAL PROJECTS	2,617,952	2,704,641	1,608,878	2,092,904	484,026	30.08%
2020 MAJOR CAPITAL PROJECTS	-	-	-	11,929,000	11,929,000	N/A
DEBT SERVICE	10,070,781	9,557,830	9,445,469	10,226,905	781,436	8.27%
AIRPORT FUND	808,724	1,599,965	1,805,645	674,733	(1,130,912)	-62.63%
LANDFILL FUND	2,663,521	2,581,715	2,615,634	6,264,604	3,648,970	139.51%
MEDICAL INSURANCE FUND	7,100,356	8,805,599	8,309,422	8,685,039	375,617	4.52%
LESS INTERNAL CHARGES	(7,100,356)	(8,805,599)	(8,309,422)	(8,685,039)	(375,617)	4.52%
NET MEDICAL INSURANCE FUND	-	-	-	-	-	N/A
SCHOOL OPERATING FUND	51,352,505	51,444,436	52,908,232	53,348,313	440,081	0.83%
LESS TRANSFERS	(737,583)	(684,103)	(681,020)	(716,667)	(35,647)	5.23%
NET SCHOOL OPERATING FUND	50,614,922	50,760,333	52,227,212	52,631,646	404,434	0.77%
SCHOOL OTHER OPERATING FUNDS	4,686,831	5,068,229	5,259,271	4,831,518	(427,753)	-8.13%
SCHOOL DEBT SERVICE FUND	-	1,066,040	1,327,000	1,593,409	266,409	20.08%
SCHOOL CAPITAL PROJECTS FUND	2,077,324	878,666	778,000	778,666	666	0.09%
NET CONSOLIDATED TOTAL	**102,384,908**	**104,099,482**	**106,619,311**	**124,273,520**	**17,654,209**	**16.56%**





SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FY21 ADOPTED BUDGET

	GENERAL FUND	SPECIAL REVENUE FUNDS			COUNTY CAPITAL PROJECTS FUND	DEBT SERVICE FUND	PROPRIETARY FUNDS			COMPONENT UNIT				ADOPTED BUDGET FY21 TOTAL ALL FUNDS	ADOPTED BUDGET FY20 TOTAL ALL FUNDS	ADOPTED BUDGET FY19 TOTAL ALL FUNDS
							ENTERPRISE FUNDS		INTERNAL SERVICE FUND							
REVENUES:	GENERAL FUND	LAW LIBRARY FUND	VIRGINIA PUBLIC ASSISTANCE	FIRE/EMS LEVY FUND			AIRPORT FUND	LANDFILL FUND	MEDICAL INSURANCE	SCHOOL OPERATING FUND	OTHER SCHOOL OPERATING FUNDS	SCHOOL DEBT SERVICE FUND	SCHOOL CAPITAL FUND			
LOCAL:																
GENERAL PROPERTY TAXES	38,980,034	-	-	4,907,299	-	-	-	-	-	-	-	-	-	43,887,333	42,391,377	41,642,690
OTHER LOCAL TAXES	7,240,710	-	-	-	-	-	-	-	-	-	-	-	-	7,240,710	6,911,230	6,615,317
PERMITS, FEES, LICENSES	466,130	-	-	-	-	-	-	-	-	-	-	-	-	466,130	442,251	412,223
FINES & FORFEITURES	182,000	-	-	-	-	-	-	-	-	-	-	-	-	182,000	180,000	229,981
USE OF MONEY & PROPERTY	539,301	-	-	-	-	-	41,428	-	-	-	-	-	-	580,729	500,695	310,803
CHARGES FOR SERVICE	730,804	8,000	-	1,300,000	-	-	360,000	489,000	8,685,039	203,500	733,150	-	-	12,509,493	13,036,424	13,697,877
MISCELLANEOUS REVENUE	276,500	-	-	-	20,000	-	-	-	-	-	-	-	-	296,500	299,800	302,491
RECOVERED COSTS	1,610,639	-	-	-	-	-	-	-	-	-	-	-	-	1,610,639	1,487,409	1,433,443
STATE:																
NON-CATEGORICAL	3,996,835	-	-	-	-	-	-	-	-	-	-	-	-	3,996,835	4,087,418	4,123,811
SHARED EXPENSES	2,351,747	-	-	-	-	-	-	-	-	-	-	-	-	2,351,747	2,270,452	2,210,844
STATE CATEGORICAL AID	2,001,415	-	1,089,540	168,586	67,116	-	-	9,265	-	29,738,520	269,644	-	-	33,344,086	32,425,694	30,787,623
FEDERAL:																
FEDERAL CATEGORICAL AID	87,796	-	1,777,670	-	-	-	-	-	-	2,710,094	3,153,724	-	-	7,729,284	8,788,409	9,196,755
OTHER FINANCING SOURCES:																
PROCEEDS FROM DEBT ISSUANCE	-	-	-	-	12,649,000	-	-	3,033,000	-	-	-	-	-	15,682,000	265,000	190,000
TRANSFERS FROM OTHER FUNDS	1,444	-	987,209	-	1,185,788	10,226,905	168,305	2,733,339	-	20,696,199	505,001	1,593,409	778,666	38,876,265	37,002,253	36,327,358
TOTAL REVENUES	**58,465,355**	**8,000**	**3,854,419**	**6,375,885**	**13,921,904**	**10,226,905**	**569,733**	**6,264,604**	**8,685,039**	**53,348,313**	**4,661,519**	**1,593,409**	**778,666**	**168,753,751**	**150,088,412**	**147,481,216**
EXPENDITURES:																
GENERAL GOVERNMENT ADMIN.	3,770,648	-	-	-	-	-	-	-	-	-	-	-	-	3,770,648	3,598,464	3,337,692
JUDICIAL ADMINISTRATION	2,181,028	13,000	-	-	-	-	-	-	-	-	-	-	-	2,194,028	2,053,526	1,841,747
PUBLIC SAFETY	8,122,863	-	-	5,531,799	-	-	-	-	-	-	-	-	-	13,654,662	13,427,299	13,034,708
PUBLIC WORKS	1,328,372	-	-	-	-	-	569,733	2,549,236	-	-	-	-	-	4,447,341	4,075,014	3,719,761
HEALTH & WELFARE	4,428,663	-	3,854,419	-	-	-	-	-	-	-	-	-	-	8,283,082	7,982,473	7,228,724
EDUCATION	43,600	-	-	-	-	-	-	-	-	52,631,646	4,831,518	-	-	57,506,764	57,505,083	55,847,162
PARKS, RECREATION & CULTURE	1,475,128	-	-	-	-	-	-	-	-	-	-	-	-	1,475,128	1,427,665	1,368,761
COMMUNITY DEVELOPMENT	1,920,943	-	-	-	-	-	-	-	-	-	-	-	-	1,920,943	1,398,162	1,337,937
NON-DEPARTMENTAL	579,672	-	-	-	-	-	-	-	8,685,039	-	-	-	-	9,264,711	8,854,064	9,580,436
TRANSFERS OUT	37,314,068	1,444	-	844,086	-	-	-	-	-	716,667	-	-	-	38,876,265	37,002,253	36,327,358
CAPITAL OUTLAY	-	-	-	-	14,021,904	-	105,000	3,226,636	-	-	-	-	778,666	18,132,206	3,834,514	4,982,843
DEBT SERVICE	-	-	-	-	-	10,226,905	-	488,732	-	-	-	1,593,409	-	12,309,046	10,772,469	10,623,870
TOTAL EXPENDITURES	**61,164,985**	**14,444**	**3,854,419**	**6,375,885**	**14,021,904**	**10,226,905**	**674,733**	**6,264,604**	**8,685,039**	**53,348,313**	**4,831,518**	**1,593,409**	**778,666**	**171,834,824**	**151,930,986**	**149,230,999**
NET INCREASE/(DECREASE)	(2,699,630)	(6,444)	-	-	(100,000)	-	(105,000)	-	-	-	(169,999)	-	-	(3,081,073)	(1,842,574)	(1,749,783)
BEGINNING FUND BALANCE*	22,467,336	13,319	131,538	-	649,281	-	10,776,887	1,930,342	1,849,077	-	1,987,809	-	1,120,951	40,926,540	41,950,365	43,700,148
ENDING FUND BALANCE**	19,767,706	6,875	131,538	-	549,281	-	10,671,887	1,930,342	1,849,077	-	1,817,810	-	1,120,951	37,845,467	40,107,791	41,950,365

***ESTIMATED FOR FY20**
****ESTIMATED FOR FY20 AND FY21**

GENERAL FUND BUDGET SUMMARY

	FY17 ACTUALS	FY18 ACTUALS	FY19 ACTUALS	FY20 ADOPTED BUDGET	FY21* ADOPTED BUDGET
REVENUES:					
LOCAL:					
GENERAL PROPERTY TAXES	40,875,523	41,243,180	43,179,633	42,391,377	38,980,034
OTHER LOCAL TAXES	6,447,503	6,427,491	6,770,328	6,911,230	7,240,710
PERMITS, FEES, LICENSES	423,092	469,907	507,803	442,251	466,130
FINES & FORFEITURES	223,059	188,732	177,462	180,000	182,000
USE OF MONEY & PROPERTY	199,644	328,291	623,207	458,967	539,301
CHARGES FOR SERVICE	1,987,824	1,971,233	1,829,002	1,864,978	730,804
MISCELLANEOUS REVENUE	465,258	455,439	460,982	279,800	276,500
RECOVERED COSTS	1,079,720	1,537,172	1,634,171	1,487,409	1,610,639
STATE:					
NON-CATEGORICAL	4,194,796	4,163,073	4,062,323	4,087,418	3,996,835
SHARED EXPENSES	2,092,367	2,100,057	2,179,736	2,270,452	2,351,747
STATE CATEGORICAL AID	2,288,709	2,520,698	2,510,089	2,265,123	2,001,415
FEDERAL:					
FEDERAL CATEGORICAL AID	95,482	145,936	110,192	89,343	87,796
OTHER FINANCING SOURCES:					
TRANSFERS FROM OTHER FUNDS	23,236	1,247	0	1,416	1,444
APPROPRIATED FUND BALANCE	-	-	1,290	1,404,678	2,699,630
TOTAL REVENUES	**60,396,214**	**61,552,456**	**64,046,218**	**64,134,442**	**61,164,985**
EXPENDITURES:					
GENERAL GOVERNMENT ADMIN.	2,921,052	3,035,247	3,363,366	3,598,464	3,770,648
JUDICIAL ADMINISTRATION	1,690,432	1,833,489	2,046,546	2,040,526	2,181,028
PUBLIC SAFETY	11,438,091	12,703,954	12,864,319	13,427,299	8,122,863
PUBLIC WORKS	824,904	927,812	1,020,608	1,101,371	1,328,372
HEALTH & WELFARE	4,104,084	4,502,777	4,230,384	4,257,896	4,428,663
EDUCATION	10,306	10,296	18,600	18,600	43,600
PARKS, RECREATION & CULTURE	1,253,723	1,346,172	1,349,673	1,427,665	1,475,128
COMMUNITY DEVELOPMENT	1,116,467	1,139,727	1,433,319	1,398,162	1,920,943
NON-DEPARTMENTAL	86,342	116,907	87,649	544,642	579,672
TRANSFERS OUT	39,676,471	34,529,462	35,696,733	36,319,817	37,314,068
TOTAL EXPENDITURES	**63,121,871**	**60,145,843**	**62,111,197**	**64,134,442**	**61,164,985**

*In FY21, a new Fire/EMS Levy Fund was created to account for expenses associated with Fire, Rescue and Emergency Management.

LAW LIBRARY FUND BUDGET SUMMARY

	FY17 ACTUALS	FY18 ACTUALS	FY19 ACTUALS	FY20 ADOPTED BUDGET	FY21 ADOPTED BUDGET
REVENUES:					
LOCAL:					
CHARGES FOR SERVICE	6,163	7,123	7,822	6,500	8,000
OTHER FINANCING SOURCES:					
APPROPRIATED FUND BALANCE	-	-	-	7,916	6,444
TOTAL REVENUES	**6,163**	**7,123**	**7,822**	**14,416**	**14,444**
EXPENDITURES:					
JUDICIAL ADMINISTRATION	9,670	9,071	10,461	13,000	13,000
TRANSFERS OUT	1,290	1,247	1,290	1,416	1,444
TOTAL EXPENDITURES	**10,960**	**10,318**	**11,751**	**14,416**	**14,444**

VIRGINIA PUBLIC ASSISTANCE FUND BUDGET SUMMARY

	FY17 ACTUALS	FY18 ACTUALS	FY19 ACTUALS	FY20 ADOPTED BUDGET	FY21 ADOPTED BUDGET
REVENUES:					
LOCAL:					
MISCELLANEOUS REVENUE	200	-	-	-	-
STATE:					
STATE CATEGORICAL AID	964,403	955,844	987,855	1,089,626	1,089,540
FEDERAL:					
FEDERAL CATEGORICAL AID	1,565,265	1,559,709	1,621,508	1,777,812	1,777,670
OTHER FINANCING SOURCES:					
TRANSFERS FROM OTHER FUNDS	704,735	702,600	776,696	857,139	987,209
APPROPRIATED FUND BALANCE			-	-	-
TOTAL REVENUES	**3,234,603**	**3,218,153**	**3,386,059**	**3,724,577**	**3,854,419**
EXPENDITURES:					
HEALTH & WELFARE	3,234,603	3,218,153	3,386,059	3,724,577	3,854,419
TRANSFERS OUT	-	-	-	-	-
TOTAL EXPENDITURES	**3,234,603**	**3,218,153**	**3,386,059**	**3,724,577**	**3,854,419**

FIRE/EMS LEVY FUND BUDGET SUMMARY

	FY17 ACTUALS	FY18 ACTUALS	FY19 ACTUALS	FY20 ADOPTED BUDGET	FY21 ADOPTED BUDGET
REVENUES:					
LOCAL:					
GENERAL PROPERTY TAXES	-	-	-	-	4,907,299
CHARGES FOR SERVICE	-	-	-	-	1,300,000
STATE:					
STATE CATEGORICAL AID	-	-	-	-	168,586
FEDERAL:					
FEDERAL CATEGORICAL AID	-	-	-	-	-
OTHER FINANCING SOURCES:					
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-
APPROPRIATED FUND BALANCE			-	-	-
TOTAL REVENUES	**-**	**-**	**-**	**-**	**6,375,885**
EXPENDITURES:					
PUBLIC SAFETY	-	-	-	-	5,531,799
TRANSFERS OUT	-	-	-	-	844,086
TOTAL EXPENDITURES	**-**	**-**	**-**	**-**	**6,375,885**

COUNTY CAPITAL PROJECT FUND BUDGET SUMMARY

	FY17 ACTUALS	FY18 ACTUALS	FY19 ACTUALS	FY20 ADOPTED BUDGET	FY21 ADOPTED BUDGET
REVENUES:					
LOCAL:					
USE OF MONEY & PROPERTY	-	-	599,583	-	-
MISCELLANEOUS REVENUE	20,000	20,000	20,000	20,000	20,000
STATE:					
STATE CATEGORICAL AID	98,845	-	-	-	-
FEDERAL:					
FEDERAL CATEGORICAL AID	-	-	846,000	-	67,116
OTHER FINANCING SOURCES:					
PROCEEDS FROM DEBT ISSUANCE	514,626	-	-	265,000	12,649,000
TRANSFERS FROM OTHER FUNDS	3,515,753	1,190,754	2,614,496	1,098,878	1,185,788
APPROPRIATED FUND BALANCE	-	-	-	225,000	100,000
TOTAL REVENUES	**4,149,224**	**1,210,754**	**4,080,079**	**1,608,878**	**14,021,904**
EXPENDITURES:					
CAPITAL OUTLAY	2,102,155	2,617,952	6,376,834	1,608,878	14,021,904
TRANSFERS OUT	204,891	-	-	-	-
TOTAL EXPENDITURES	**2,307,045**	**2,617,952**	**6,376,834**	**1,608,878**	**14,021,904**

DEBT SERVICE FUND BUDGET SUMMARY

	FY17 ACTUALS	FY18 ACTUALS	FY19 ACTUALS	FY20 ADOPTED BUDGET	FY21 ADOPTED BUDGET
REVENUES:					
LOCAL:					
USE OF MONEY & PROPERTY	9,865	-	-	-	-
OTHER FINANCING SOURCES:					
PROCEEDS FROM DEBT ISSUANCE	25,265,030	-	-	-	-
TRANSFERS FROM OTHER FUNDS	11,189,931	9,136,613	9,390,274	9,445,469	10,226,905
APPROPRIATED FUND BALANCE	-	-	-	-	-
TOTAL REVENUES	**36,464,826**	**9,136,613**	**9,390,274**	**9,445,469**	**10,226,905**
EXPENDITURES:					
COUNTY DEBT SERVICE	29,092,486	3,913,523	3,509,104	3,515,109	4,415,737
SCHOOLS DEBT SERVICE	6,278,158	6,157,258	6,041,184	5,930,360	5,811,168
TOTAL EXPENDITURES	**35,370,644**	**10,070,781**	**9,550,288**	**9,445,469**	**10,226,905**

AIRPORT FUND BUDGET SUMMARY

	FY17 ACTUALS	FY18 ACTUALS	FY19 ACTUALS	FY20 ADOPTED BUDGET	FY21 ADOPTED BUDGET
REVENUES:					
LOCAL:					
USE OF MONEY & PROPERTY	47,736	36,735	41,240	41,728	41,428
CHARGES FOR SERVICE	228,748	257,517	294,137	360,000	360,000
MISCELLANEOUS REVENUE	19,103	-	-	-	-
STATE:					
STATE CATEGORICAL AID	66,462	30,849	5,509	99,360	-
FEDERAL:					
FEDERAL CATEGORICAL AID	-	242,212	-	1,117,800	-
OTHER FINANCING SOURCES:					
TRANSFERS FROM OTHER FUNDS	134,399	121,833	165,648	186,757	168,305
APPROPRIATED FUND BALANCE	-	-	-	-	105,000
TOTAL REVENUES	**496,449**	**689,146**	**506,534**	**1,805,645**	**674,733**
EXPENDITURES:					
AIRPORT OPERATIONS	369,619	510,602	494,733	563,645	569,733
CAPITAL OUTLAY	394,445	705,000	411,166	1,242,000	105,000
TOTAL EXPENDITURES	**764,064**	**1,215,602**	**905,899**	**1,805,645**	**674,733**

LANDFILL FUND BUDGET SUMMARY

	FY17 ACTUALS	FY18 ACTUALS	FY19 ACTUALS	FY20 ADOPTED BUDGET	FY21 ADOPTED BUDGET
REVENUES:					
LOCAL:					
CHARGES FOR SERVICE	502,233	465,082	494,686	450,000	489,000
RECOVERED COSTS	-	34,700	-	15,000	-
MISCELLANEOUS REVENUE	2,958	-	-	-	-
STATE:					
STATE CATEGORICAL AID	8,838	8,617	9,259	9,259	9,265
FEDERAL:					
FEDERAL CATEGORICAL AID					
OTHER FINANCING SOURCES:					
PROCEEDS FROM DEBT ISSUANCE	-	-	-	-	3,033,000
TRANSFERS FROM OTHER FUNDS	2,263,205	2,095,888	1,961,779	2,141,375	2,733,339
APPROPRIATED FUND BALANCE	-	-	-	-	-
TOTAL REVENUES	**2,777,234**	**2,604,287**	**2,465,724**	**2,615,634**	**6,264,604**
EXPENDITURES:					
LANDFILL OPERATIONS	2,260,006	2,187,456	2,651,231	2,409,998	2,549,236
CAPITAL OUTLAY	273,320	493,136	359,231	205,636	3,226,636
DEBT SERVICE	-	-	5,308	-	488,732
TRANSFERS OUT	-	-	352,000	-	-
TOTAL EXPENDITURES	**2,533,327**	**2,680,592**	**3,367,770**	**2,615,634**	**6,264,604**

MEDICAL INSURANCE FUND BUDGET SUMMARY

	FY17 ACTUALS	FY18 ACTUALS	FY19 ACTUALS	FY20 ADOPTED BUDGET	FY21 ADOPTED BUDGET
REVENUES:					
LOCAL:					
CHARGES FOR SERVICE	7,347,758	7,552,400	7,825,456	8,309,422	8,685,039
TOTAL REVENUES	**7,347,758**	**7,552,400**	**7,825,456**	**8,309,422**	**8,685,039**
EXPENDITURES:					
ADMINISTRATIVE FEES & CHARGES	917,386	828,070	750,936	940,686	751,181
CLAIMS	6,758,479	6,272,286	6,675,175	7,368,736	7,933,858
TOTAL EXPENDITURES	**7,675,865**	**7,100,356**	**7,426,111**	**8,309,422**	**8,685,039**

SCHOOL OPERATING FUND BUDGET SUMMARY

	FY17 ACTUALS	FY18 ACTUALS	FY19 ACTUALS*	FY20 ADOPTED BUDGET *	FY21 ADOPTED BUDGET *
REVENUES:					
LOCAL:					
OTHER LOCAL FUNDS	858,156	884,637	826,557	924,524	203,500
CHARGES FOR SERVICE	19,374	-	-	-	-
STATE:					
STATE CATEGORICAL AID	26,806,859	27,182,085	28,138,385	28,766,138	29,738,520
FEDERAL:					
FEDERAL CATEGORICAL AID	2,498,991	2,542,094	2,651,764	2,521,371	2,710,094
OTHER FINANCING SOURCES:					
PROCEEDS FROM DEBT ISSUANCE	-	-	705,430	-	-
TRANSFERS FROM OTHER FUNDS*	20,990,130	20,740,356	19,412,955	20,696,199	20,696,199
TOTAL REVENUES	**51,173,510**	**51,349,172**	**51,735,091**	**52,908,232**	**53,348,313**
EXPENDITURES:					
EDUCATION	50,087,644	50,614,922	51,035,521	52,227,212	52,631,646
TRANSFERS OUT	1,021,560	737,583	688,294	681,020	716,667
DEBT SERVICE	774,593	-	-	-	-
TOTAL EXPENDITURES	**51,883,797**	**51,352,505**	**51,723,815**	**52,908,232**	**53,348,313**

* 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

	FY17 ACTUALS	FY18 ACTUALS	FY19 ACTUALS	FY20 ADOPTED BUDGET	FY21 ADOPTED BUDGET
REVENUES:					
LOCAL:					
USE OF MONEY & PROPERTY	646	-	-	-	-
CHARGES FOR SERVICE	1,109,881	1,079,924	1,001,350	1,106,000	733,150
STATE:					
STATE CATEGORICAL AID	186,290	244,847	231,419	196,188	269,644
FEDERAL:					
FEDERAL CATEGORICAL AID	3,407,732	3,178,229	3,369,729	3,282,083	3,153,724
OTHER FINANCING SOURCES:					
TRANSFERS FROM OTHER FUNDS	533,860	525,917	476,628	470,020	505,001
APPROPRIATED FUND BALANCE	-	-	-	204,980	169,999
TOTAL REVENUES	**5,238,409**	**5,028,917**	**5,079,126**	**5,259,271**	**4,831,518**
EXPENDITURES:					
EDUCATION	4,730,392	4,686,832	4,926,079	5,259,271	4,831,518
TOTAL EXPENDITURES	**4,730,392**	**4,686,832**	**4,926,079**	**5,259,271**	**4,831,518**

SCHOOL DEBT SERVICE FUND BUDGET SUMMARY

	FY17 ACTUALS	FY18 ACTUALS	FY19 ACTUALS	FY20 ADOPTED BUDGET	FY21 ADOPTED BUDGET
REVENUES:					
OTHER FINANCING SOURCES:					
TRANSFERS FROM OTHER FUNDS	-	-	1,059,885	1,327,000	1,593,409
TOTAL REVENUES	**-**	**-**	**1,059,885**	**1,327,000**	**1,593,409**
EXPENDITURES:					
SCHOOL BOARD DEBT SERVICE	-	-	1,059,885	1,327,000	1,593,409
TOTAL EXPENDITURES	**-**	**-**	**1,059,885**	**1,327,000**	**1,593,409**

SCHOOL CAPITAL FUND BUDGET SUMMARY

	FY17 ACTUALS	FY18 ACTUALS	FY19 ACTUALS	FY20 ADOPTED BUDGET	FY21 ADOPTED BUDGET
REVENUES:					
OTHER FINANCING SOURCES:					
OTHER LOCAL FUNDS	-	-	713,932	-	-
TRANSFERS FROM OTHER FUNDS	2,095,738	908,666	878,666	778,000	778,666
TOTAL REVENUES	**2,095,738**	**908,666**	**1,592,598**	**778,000**	**778,666**
EXPENDITURES:					
CAPITAL OUTLAY	747,904	2,077,324	2,270,374	778,000	778,666
TOTAL EXPENDITURES	**747,904**	**2,077,324**	**2,270,374**	**778,000**	**778,666**

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. 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.

Projected capital projects are expected to impact operational budgets as well. The County's new Public Safety Facility is expected to open during FY21 and will result in an estimated increase in utility costs of $86,480, other additional operating costs (including repairs and maintenance, custodial supplies, and snow removal) of $114,900. These additional costs are based on a November 2020 opening of the building. Annualized costs total $302,070. Additional custodial and maintenance staff (estimated at $196,155) was requested for FY21, but not included in the approved budget although additional

funds for on-call maintenance/custodial pay was funded at $14,241. 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 FY19 and first quarter collections for FY20, annual growth of 4.2% is forecasted in the other local taxes category. Permits, Privilege Licenses and Fines and Forfeiture revenues are estimated using annual growth rates of 5.4% and 1.1% respectively. CSA reimbursements were estimated for FY21 at a level equal to the FY20 adopted budget. Most state revenues, are estimated at .4% annual increases, however, reimbursements from the Compensation Board are estimated at 2% 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.

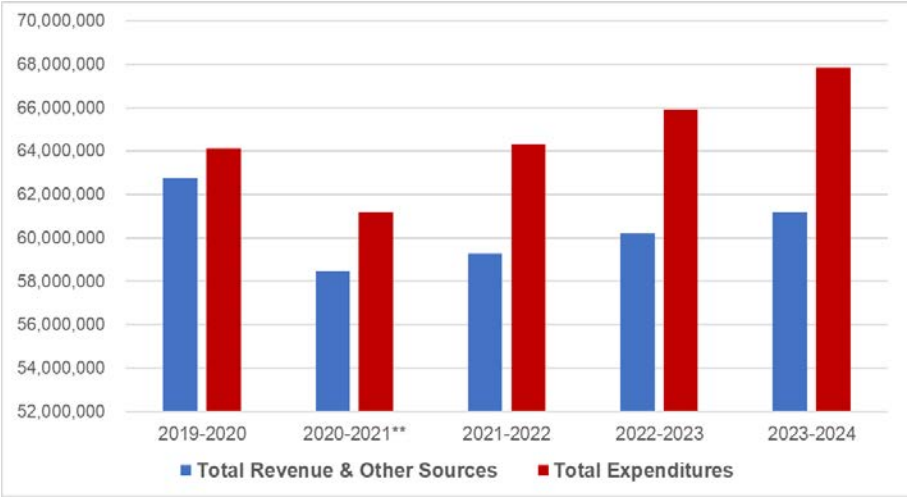
Expenditures

Generally, expenditures are projected based on FY21 budgeted amounts and current service levels and programs. Most operating expenses are estimated at increases of 3.5%. When the FY21 General Fund and Fire/EMS Fund adopted budget are combined for comparison purposes, the total increased over the FY20 adopted budget by 5.3%. Historical General Fund increases have averaged 3.56% over the past four years. In addition to the forecasted operating expense increase of 3.5%, the impact of the opening of a new Public Safety Center was included for year FY21 and beyond. The first-year impact (eight months of operations) is expected to total $201,380 and includes the additional utilities, operating supplies and staff required for maintaining the additional square footage. In addition, the County's new P25 Radio Communication System will require a Radio Manager staff position to be created for FY21. Total costs for the position including salary, benefits, equipment and a vehicle are $107,754.

Debt Service expenditures are included according to the existing debt service schedule and the proposed debt included in the proposed FY21-FY25 Capital Improvements Plan (CIP). General Fund transfers to the Capital Project Fund, the Airport Fund, the Landfill Fund and the School Funds include funding at levels that include the capital outlay and debt proposed in the Capital Improvements Plan.

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:



Orange County Government
Five-Year General Fund Forecast

	2019-2020 Budget	2020-2021** Budget	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
Revenue:						
General Property Taxes	42,391,377	38,980,034	39,486,774	40,000,103	40,520,104	41,046,865
Other Local Taxes	6,911,230	7,240,710	7,530,338	7,831,552	8,144,814	8,470,607
Permits, Fees, License	442,251	466,130	489,437	513,908	539,604	566,584
Fines and Forfeitures	180,000	182,000	185,640	189,353	193,140	197,003
Use of Money and Property	458,967	539,301	541,998	544,707	547,431	550,168
Charges for Service	1,864,978	730,804	739,574	748,449	757,430	766,519
Miscellaneous Revenue	279,800	276,500	284,795	293,339	302,139	311,203
Recovered Costs	1,487,409	1,610,639	1,500,369	1,496,994	1,496,744	1,496,745
State Aid	8,622,993	8,349,997	8,433,497	8,517,832	8,603,010	8,689,040
Federal Grants	89,343	87,796	88,674	89,561	90,456	91,361
Transfer In from Other Funds	1,416	1,444	1,473	1,503	1,533	1,563
Total Revenue & Other Sources	**62,729,764**	**58,465,355**	**59,282,569**	**60,227,300**	**61,196,405**	**62,187,658**

	2019-2020 Budget	2020-2021** Budget	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
Expenditures						
General Administration	3,907,692	4,015,900	4,156,457	4,301,932	4,452,500	4,608,338
Judicial Administration	2,040,526	2,181,028	2,257,364	2,336,372	2,418,145	2,502,780
Public Safety	13,951,825	8,239,495	8,527,877	8,826,353	9,135,275	9,455,010
Public Works, Airport, Landfill	3,607,503	4,361,016	4,513,652	4,671,629	4,835,136	5,004,366
Health & Welfare	5,115,035	5,460,872	5,652,003	5,849,823	6,054,566	6,266,476
Education	22,608,799	22,900,208	23,701,715	24,531,275	25,389,870	26,278,515
Parks, Recreation & Culture	1,427,665	1,500,128	1,552,632	1,606,975	1,663,219	1,721,431
Community Development	1,498,162	2,045,943	2,117,551	2,191,665	2,268,374	2,347,767
Debt Service Fund	9,445,469	9,880,723	11,214,070	10,980,468	10,999,582	10,999,582
Non-Departmental	531,766	579,672	599,961	620,959	642,693	665,187
Total Expenditures	**64,134,442**	**61,164,985**	**64,293,281**	**65,917,452**	**67,859,360**	**69,849,452**
Budgeted Use of Fund Balance	-	-	-	-	-	-
Difference*	**(1,404,678)**	**(2,699,630)**	**(5,010,713)**	**(5,690,152)**	**(6,662,955)**	**(7,661,794)**
One cent of real estate taxes equals	391,045	452,230	458,109	464,064	470,097	476,209
Difference expressed as change in real estate tax	3.59	5.97	10.94	12.26	14.17	16.09

* To be funded by expenditure reductions or additional revenue.

** For FY21 and later, Fire/EMS revenue and expenditures not included in General Fund.

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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*.

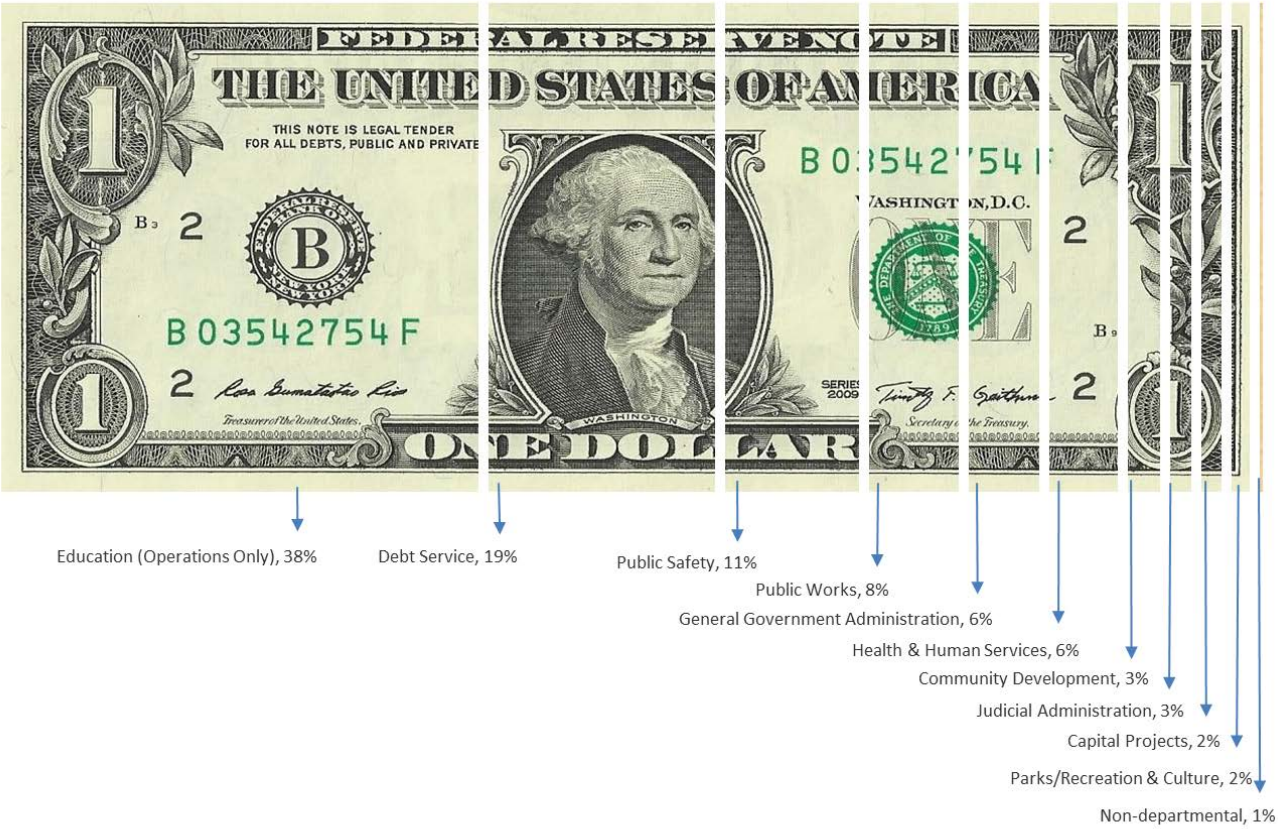
One of the largest constraints in Orange County's budget development is the lack of alternative revenue sources that are allowed under the Code of Virginia. Because Virginia is a Dillon Rule state, localities must have specific authorization to perform activities in the Code before they can engage in 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. For all charts in this section, the revenues shown for 2019 and 2020 are based on budget estimates; all other years are actual collections.

Due to the creation of a separate Fire/EMS Levy Fund, estimates for General Fund revenues (excluding other financing sources such as transfers in, debt proceeds and the use of fund balance) for FY21 have decreased by $4,264,437. When the two funds are combined for comparative purposes, they reflect an increase of $2,112,892 over the prior year. With an eleven cent/$100 levy designated for Fire/EMS, the total increase (both funds) in property tax revenues is estimated at $1,495,956. This increase represents organic growth in the tax base because the tax rates were equalized following the general reassessment for tax year 2020. Charges for ambulance services are now reflected in the Fire/EMS Levy Fund, therefore the General Fund reflects a large decrease in that category for FY21.

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 87.5% of *total* General Fund revenues and are derived from the revenue sources listed on the following page.

The use of undesignated General Fund revenues is a primary focus for the Board's budget deliberations each year. For FY21, the graphic on the following page depicts the adopted budget's distribution of undesignated General Fund revenues by function.

Uses of Undesignated General Fund Revenues



Sources of Undesignated General Fund Revenues

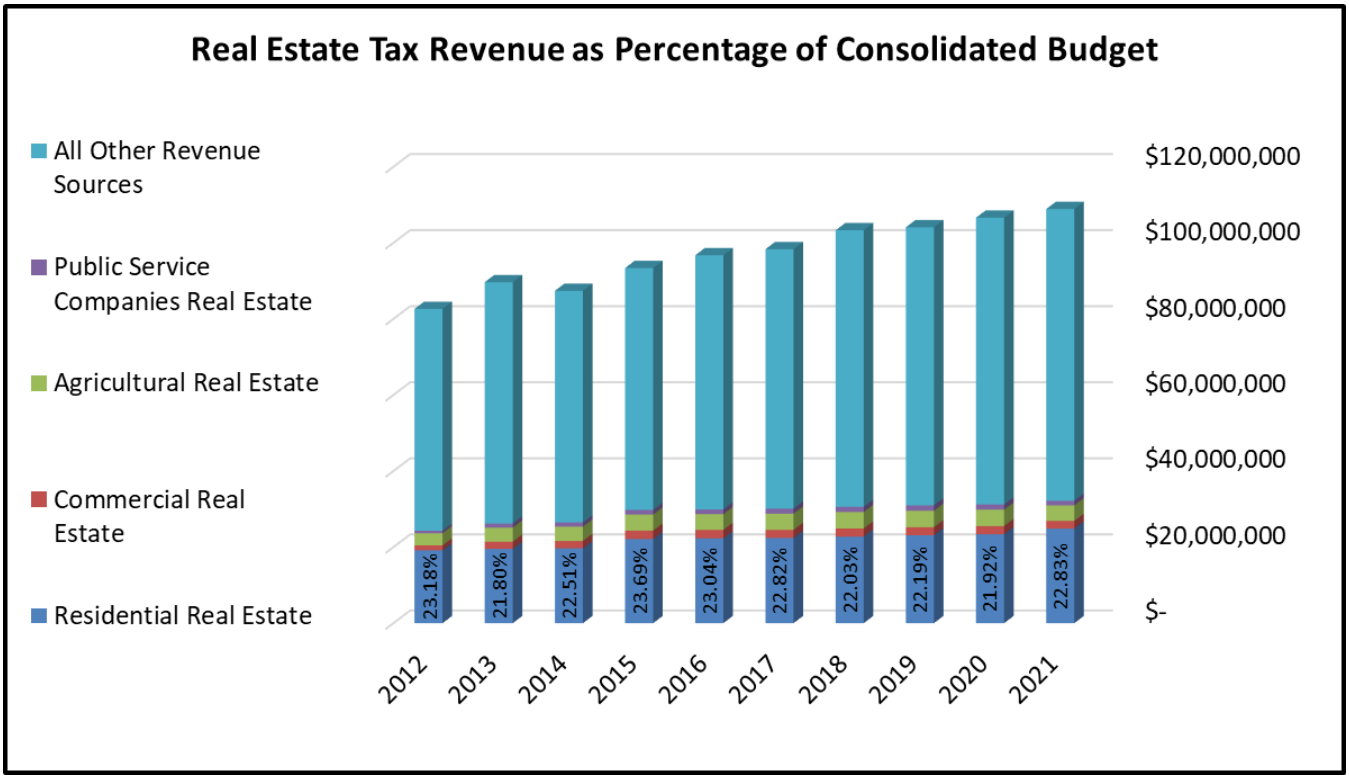
ACCOUNT DESCRIPTION	FY17 Actual Amount	FY18 Adopted Budget	FY19 Adopted Budget	FY20 Adopted Budget	FY21 Adopted Budget
General Property Taxes	40,875,523	41,086,237	41,642,690	42,391,377	38,980,034
Other Local Taxes	6,447,503	6,272,480	6,615,317	6,911,230	7,240,710
Use of Money & Property	194,979	121,695	261,623	454,567	534,901
Miscellaneous	249,929	256,500	169,787	164,800	153,500
Recovered Costs	66,509	25,000	25,000	81,165	81,736
State Aid (Non-Categorical)	4,194,796	4,159,099	4,127,206	4,087,418	3,996,835
Federal Aid (Pymt. In Lieu)	15,121	13,686	13,823	13,823	15,200
Transfers In/Appropriated Fund Balance	31,312	648,072	605,972	1,404,678	2,699,630
Total General Fund Undesignated Revenue	**52,075,672**	**52,582,769**	**53,461,418**	**55,509,058**	**53,702,546**

General Property Taxes

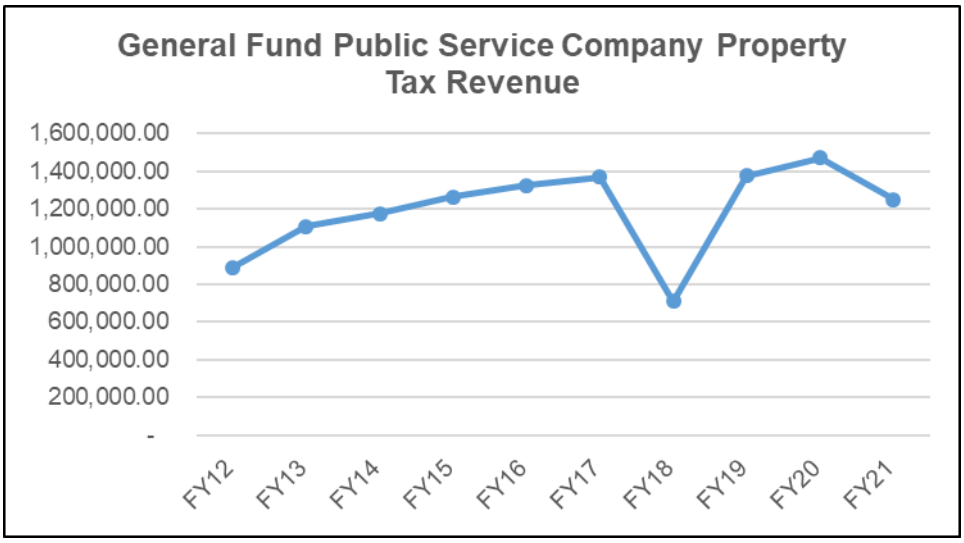
Real Estate Property Tax. **(§58.1-3200 – 58.1-3389) ($.61/$100 value).** The Code of Virginia authorizes localities to levy taxes on *real property* consisting of land as well as any buildings and improvements located thereon. The Code requires all general reassessments of real property be at 100% of 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. A county-wide general reassessment with an equalized rate is effective for tax year 2020.

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 FY21 Adopted Budget, residential real estate revenue supports only 22.83% of the total consolidated budget.

In general, the real estate property tax produces by far the most revenue at 72% of total General Fund property tax revenue or $28,078,314 for the current year. A one cent change in the tax rate produces $452,230 in additional revenue which is sixteen times as much as the personal property tax rate.



Public Service Companies Property Tax. (§58.1-2600 – 58.1-2690) ($.61 and $3.75/$100 value). Public Service Companies (PSC) 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 $1,073,224 in General Fund revenue for FY21, ninety-nine percent of which is real estate. During FY18, the Board changed its billing policy for Public Service Companies from twice a year to once a year with a due date of December 5th. This caused a one-time delay in one-half of the 2018 PSC tax revenue which is reflected in the following chart. The decrease for FY21 reflects the shift of eleven cents of the total levy to the Fire/EMS Levy Fund (approximately $192,900)

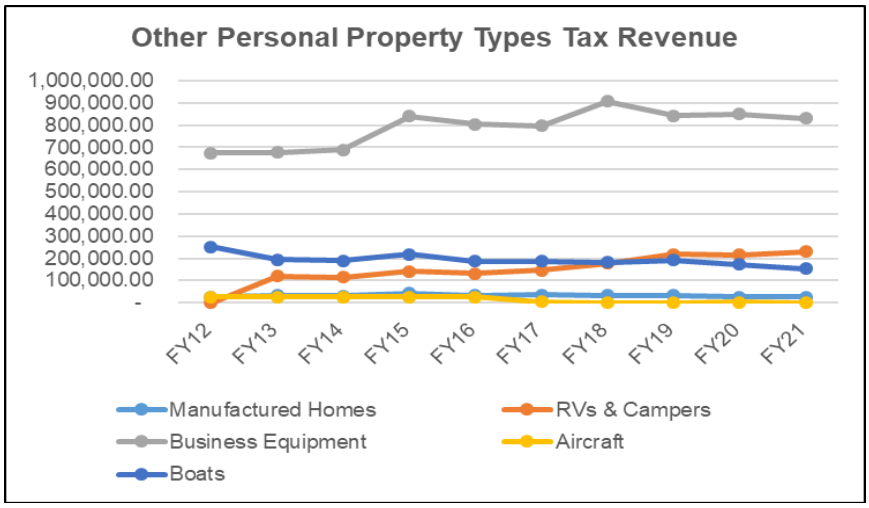


Personal Property Tax. (§58.1-3500 – 58.1-3521) ($3.75/$100 value). The general personal property tax is the second largest producer of tax revenue for the County. The tax is levied on tangible personal property, primarily vehicles, which are valued based on published market guides (most often National Automobiles Dealers' Association (NADA) *Official Used Car Guide*). For FY21, it is estimated to generate a total of $7,952,696 in revenue. A one cent increase in the tax rate at current values would produce $28,164 in additional annual revenue.

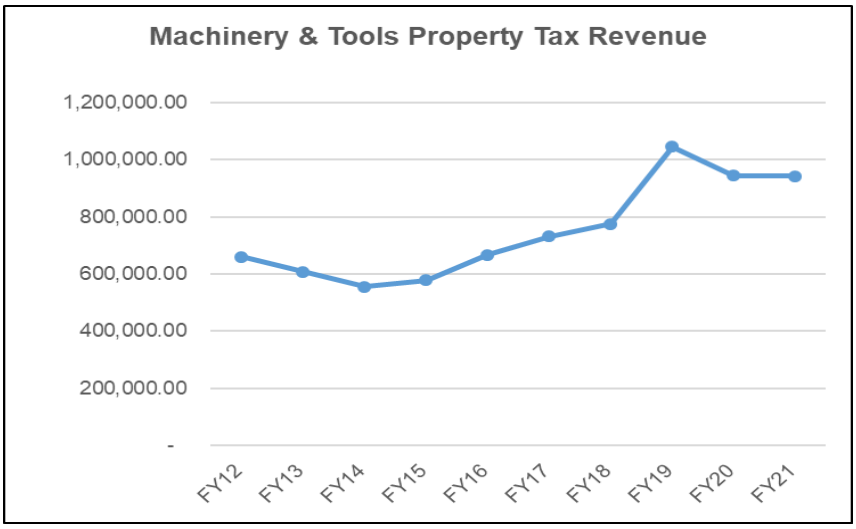
As authorized in Virginia Code §58.1-3506, Orange County employs separate classifications and tax rates for the following types of tangible personal property:

- **Manufactured Homes Property Tax - ($.61/$100).** In Orange County, manufactured homes are taxed at the same rate as real property and are estimated to generate $26,371 in tax revenue for FY21.

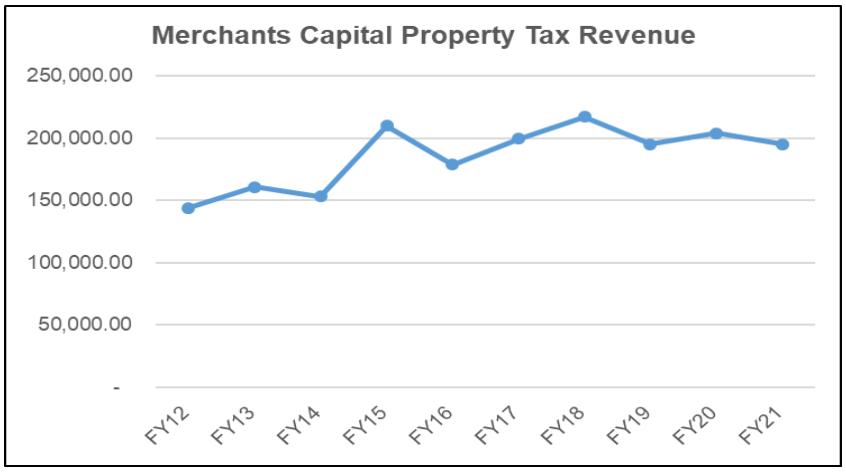
- **Business Equipment Property Tax - ($2.20/$100).** This tax classification is expected to generate $829,983 in FY21.
- **Motor Homes, RVs and Campers Property Tax - ($2.62/$100).** This tax classification is expected to generate $231,002 in FY21.
- **Aircraft Property Tax - ($0.00/$100).** The property 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 $153,407 in FY21.



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 $942,119 in FY21.

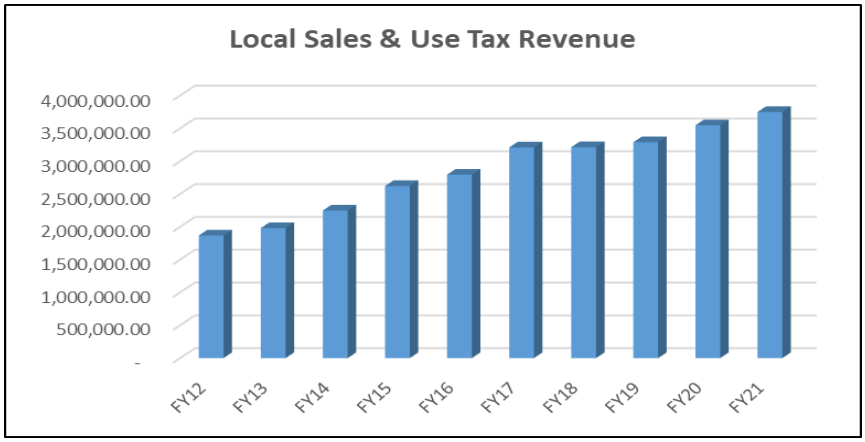


Merchants Capital Property Tax - (§58.1-3509 & 3510) ($.40/$100). Merchants' capital is defined as follows: Inventory of stock on hand; daily rental vehicles as defined in § 58.1-1735; and all other taxable personal property of any kind whatsoever, except money on hand and on deposit and except tangible 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 $195,367 for FY21.



Other Local Taxes

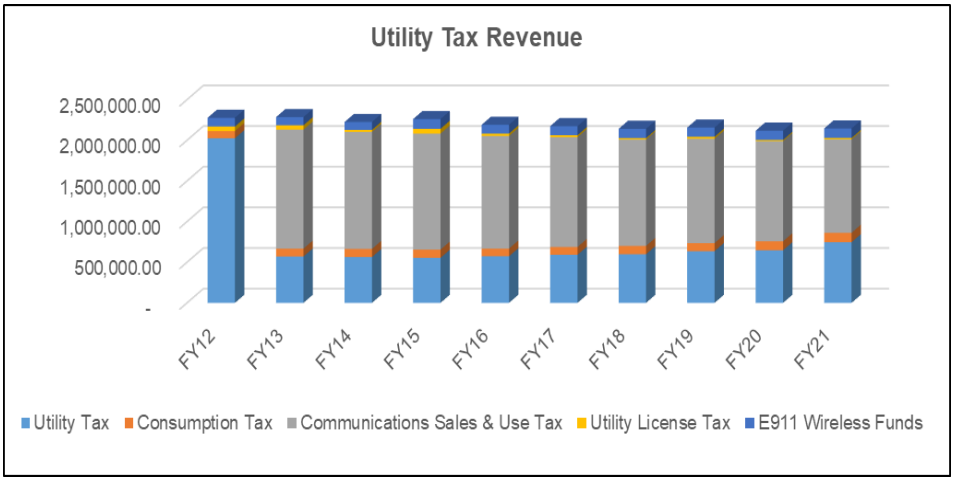
Local Sales & Use Tax - (§58.1-605 & 606). Local sales and use tax is a point of sale tax collected by the merchant and remitted through the Commonwealth of Virginia to the locality based on the locality in which it was collected. Of the 5.3% sales and use tax which is collected on each sale in Orange 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.



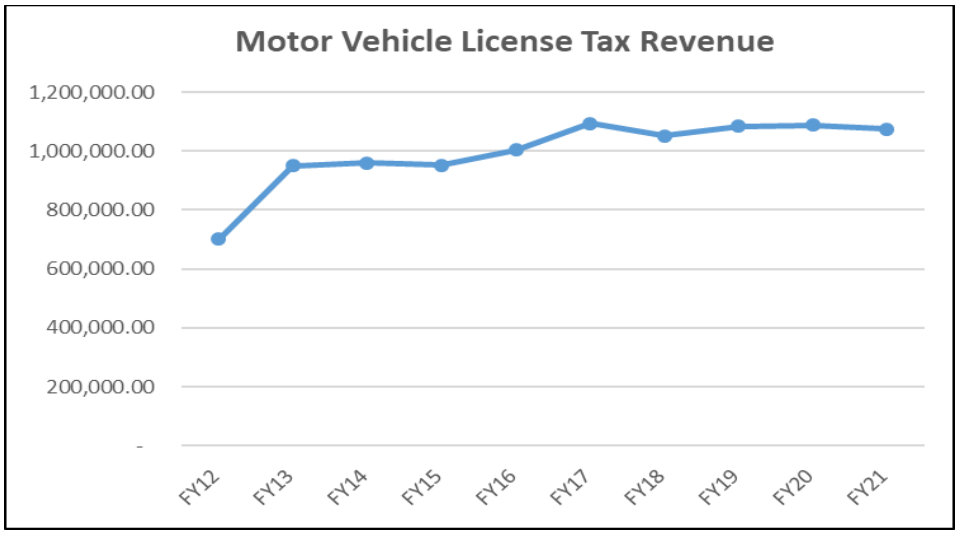
Consumers Utility tax - (§58.1-3814). Orange County levies this tax at the maximum allowed by Code, 20% on the first $15 per month on residential electricity. There is no statutory limit on commercial and industrial users and Orange County's current rates are 20% on the first $75 per month on commercial 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 $746,600 for FY21.

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 FY20, the Utility Consumption Tax is estimated to generate $114,920 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 taxpayer in this category. The tax is expected to generate $17,500 in Orange County for FY21 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.

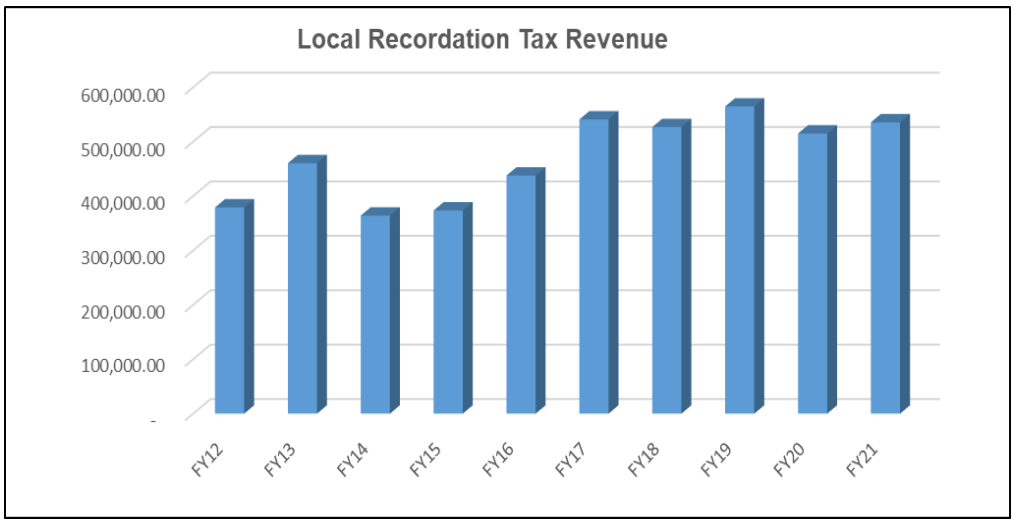


Motor vehicle license tax - (§46.2-752). Orange County levies this tax at $35.00 per year for cars and trucks (increase of $10.00); $21.00 per year for motorcycles (increase of $6.00). The maximum rates currently allowed by Code are $40.75 for cars and trucks and $28.75 for motorcycles. The Orange County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



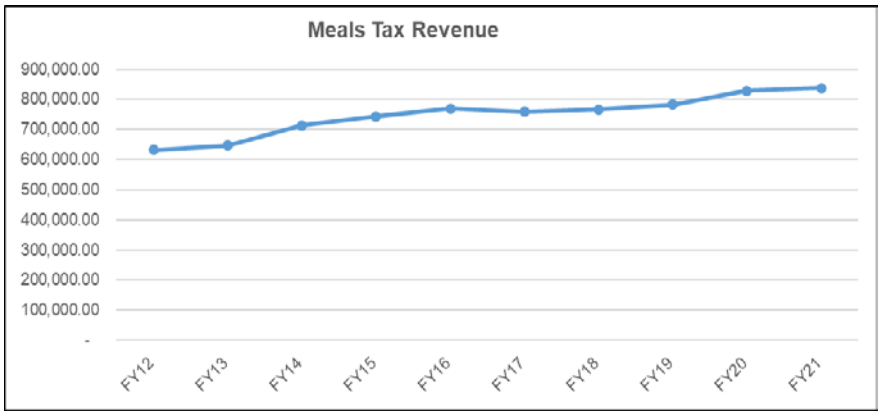
Bank Franchise Tax - (§58.1 - 1210). The Bank Franchise Tax is levied in Orange County at the maximum allowed by code at $0.80 on each $100 of net capital (see §58.1-1205 for definition). The Bank Franchise Tax generates approximately $100,800 per year and represents revenue that would otherwise be collected 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 $535,600 for FY21 and are collected by the Clerk of the Circuit Court as documents are filed at the County courthouse.



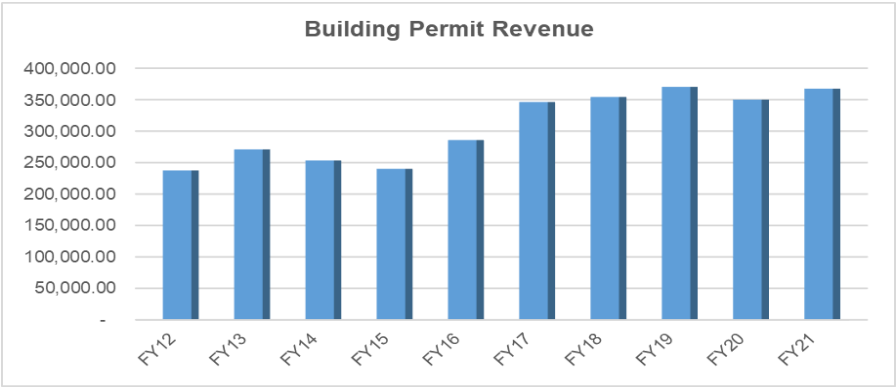
Transient Occupancy Tax - (§58.1-3819). In Orange County, the Transient Occupancy Tax is currently in place at 2% of the charge for the occupancy of any room or space for rent. These include hotels, motels, houses, campgrounds, and weekly rentals. Potential exists to generate an additional $51,179 (based 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 $45,000 in Orange County. On October 9, 2018, the Board of Supervisors adopted Section 58-256 of the Orange County Code of Ordinances to establish a Registry for Short-Term Rentals.

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 is expected to collect approximately $837,000 through the Meals Tax during FY21.



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 FY21.

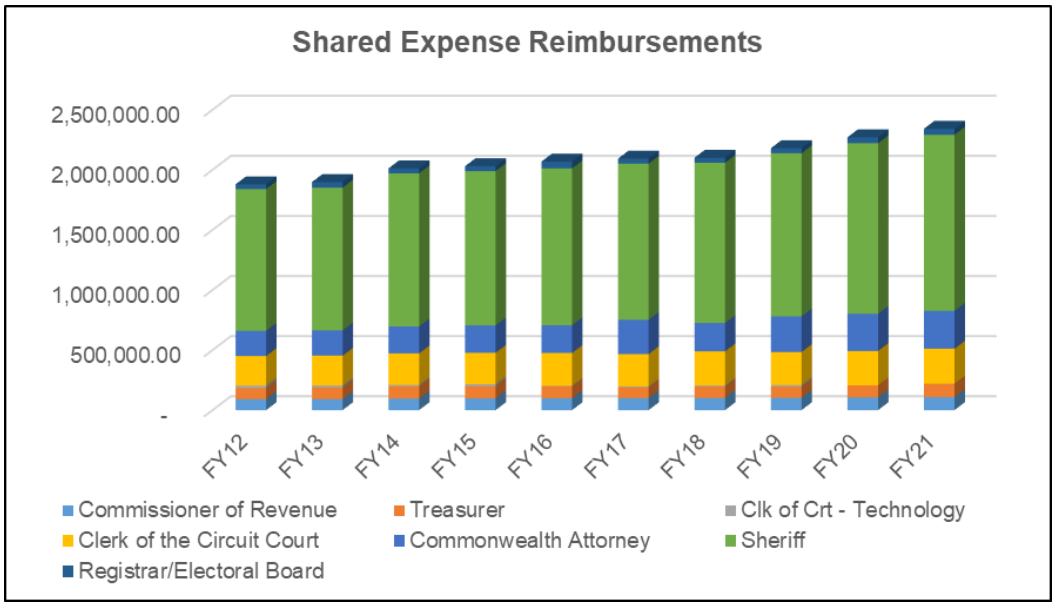


General Fund State Revenue

Communications Sales and Use Tax - This 5% 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. Changes within the telecommunications industry have resulted in declining revenues from this tax, and an 8% reduction is estimated for FY21. 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 32.01%, up to the first $20,000 in value for FY20.

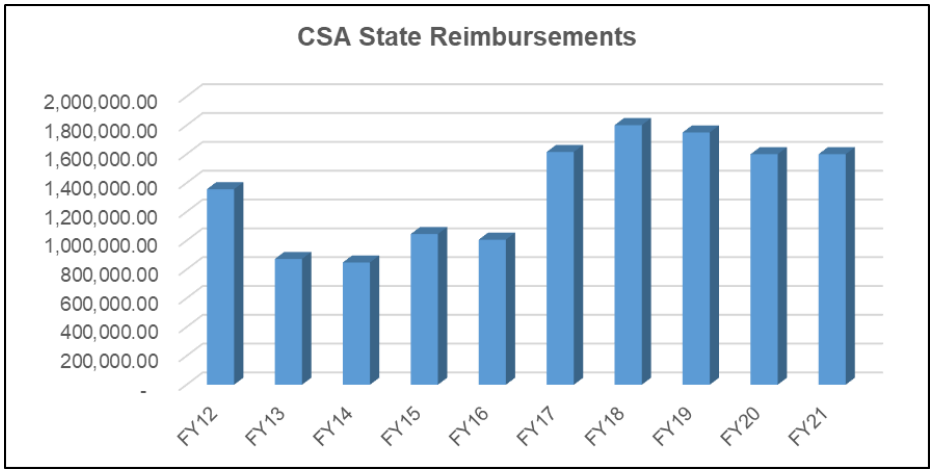
Shared Expense Reimbursements - Most of the shared expense reimbursements received by the County are from the Virginia Compensation Board for the five elected Constitutional Officers and their staffs. The mission of the Compensation Board is to determine a reasonable budget for the participation of the 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 FY21, the state reimbursement (reflected as categorical state aid within the General Fund) is estimated at 1,599,707. At this level of service, the required local share is estimated at $1,400,426.



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 FY21, $72,596 in federal grants were included in the approved budget.

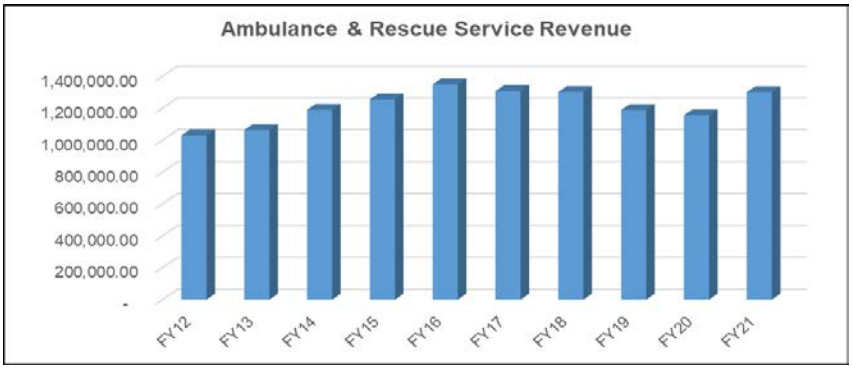
Payments in Lieu of Property Taxes - Payments In lieu of Taxes" (PILT) are Federal payments to local governments that help offset losses in property taxes due to non-taxable Federal lands within their boundaries. The payments are made annually for tax-exempt Federal lands administered by the Bureau of 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 FY21, the estimated payment is $15,200.

FIRE/EMS LEVY FUND REVENUES

Real Estate Property Tax. **(§58.1-3200 – 58.1-3389, §27-23.1) ($.11/$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. Additionally, Virginia Code § 27-23.1 authorizes the governing body to establish fire/EMS districts within the County and to raise funds for the purpose of equipping one of more fire/EMS departments with apparatus for fighting fires and protecting human life within such district from loss or damage by fire, illness or injury. For FY21, a county-wide Fire/EMS district was established by resolution (# 200310-PH1).

The code requires amounts realized by the fire district levy to be kept separate from all other moneys of the county, and to be applied to no other purpose than the maintenance and operation of the fire/EMS departments and companies established under the provisions of this section. To satisfy this requirement, the County established a special revenue fund. This fund accounts for the revenue generated by the fire district tax, related program revenues and all associated Fire/EMS expenditures including the County's various contributions to volunteer companies as well as expenses for the career EMS staff, fire/EMS capital expenditures and annual debt service for related equipment (ambulance leases). The special real estate levy of eleven cents/$100 valuation is expected to generate 4,907,299 for FY21.

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 FY21, revenue is estimated at $1,300,000.



Fire/EMS Levy Fund State Revenue

State Aid - The Fire/EMS Levy Fund includes Fire Programs and Four for Life funds from the Commonwealth which offset the expenses of the Fire/EMS program. It also receives from through the Virginia Department of Emergency Services for emergency management activities. Total state aid for the fund in FY21 is estimated at $168,586.

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 63% of operating costs at the airport, compared to 19% 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.

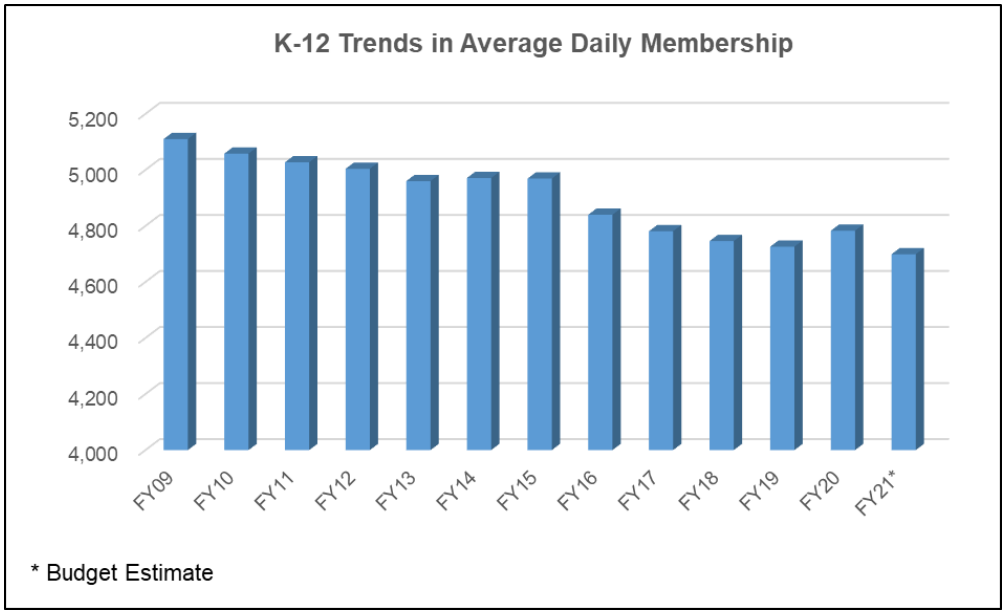
Categorical State and Federal Grants - Virginia Public Assistance Fund revenues (excluding other financing sources such as transfers in, debt proceeds and the use of fund balance) total $2,867,210 and consist of state and federal aid to social services programs. The County contributes an additional $987,209 as the local share which is shown as a transfer from the County's General Fund. The local contribution reflects an increase of $130,070 over the FY20 adopted budget. The department's revenue funds 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 childcare.

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 $6,285,708 in sales tax funding and $23,722,456 in other state aid for Orange County Public Schools in FY21. The School Board's budget for FY21 reflects an increase of $1,045,838 in state funding. State funding for Orange County has been negatively impacted over the past several years due to a decline in average daily membership (ADM).

School enrollment for Orange County Public Schools peaked in FY09 at 5,110 students. The final ADM for FY20 was higher than anticipated at 4,783, compared to the budgeted estimate of 4,668. For FY21, an estimated ADM of 4,699 was used for estimating state budget revenues.



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 FY20 and FY21 fiscal years, the County's composite index increased from 40.25% to 41.05%, meaning that Orange County's share of the Standards of Quality has increased in relation to the state's. The following chart reflects a trend analysis of the most recent update in the composite index calculation.

Trend Analysis of Composite Index Formula Components
Change from 2018-20 (2015 base-year data) to 2020-22 (2017 base-year data)

Please note **BLUE** text represents division data elements above the state average, and **RED** text represents division data elements below the state average.

		AVERAGE DAILY MEMBERSHIP	
		ABSOLUTE % CHANGE	DIVISION vs STATE AVERAGE CHANGE
	DIVISION	2016 to 2018	2016 to 2018
068	ORANGE	(1.96%)	(95)
	STATE AVERAGE	*0.58%*	*53*

		POPULATION	
		ABSOLUTE % CHANGE	DIVISION vs STATE AVERAGE CHANGE
	DIVISION	2015 to 2017	2015 to 2017
068	ORANGE	1.49%	506
	STATE AVERAGE	*1.04%*	*645*

		TRUE VALUE OF PROPERTY		
		ABSOLUTE % CHANGE	PER ADM % CHANGE	PER CAPITA % CHANGE
	DIVISION	2015 to 2017	2015 to 2017	2015 to 2017
068	ORANGE	1.78%	3.81%	0.29%
	STATE AVERAGE	*7.30%*	*6.69%*	*6.20%*

		ADJUSTED GROSS INCOME		
		ABSOLUTE % CHANGE	PER ADM % CHANGE	PER CAPITA % CHANGE
	DIVISION	2015 to 2017	2015 to 2017	2015 to 2017
068	ORANGE	8.25%	10.41%	6.66%
	STATE AVERAGE	*2.37%*	*1.78%*	*1.32%*

		TAXABLE RETAIL SALES		
		ABSOLUTE % CHANGE	PER ADM % CHANGE	PER CAPITA % CHANGE
	DIVISION	2015 to 2017	2015 to 2017	2015 to 2017
068	ORANGE	17.25%	19.59%	15.53%
	STATE AVERAGE	*3.52%*	*2.93%*	*2.46%*

		FINAL INDEX COMPARISON		
		2018-2020 COMPOSITE INDEX	2020-2022 COMPOSITE INDEX	COMPOSITE INDEX VARIANCE
	DIVISION			
068	ORANGE	0.4025	0.4105	0.0080

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.

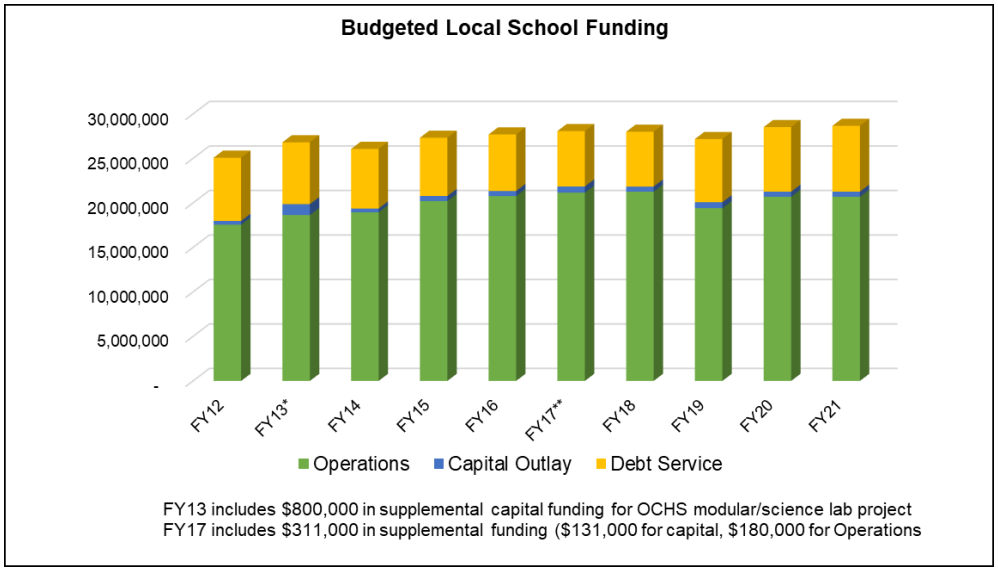
Standards of Quality Program Funds – These funds are distributed based upon an "equalized" formula that incorporates a locality's "ability to pay" (the composite index). The composite index is applied to various revenue accounts to ensure an equitable distribution of State funds to all school districts. 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	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget	Increase (Decrease)	Percent Change Adopted to Adopted
General property taxes:						
Real property taxes	29,969,391	30,671,210	30,287,000	27,005,090	(3,281,910)	-11%
Real and personal public service corporation taxes	710,214	1,376,727	1,470,019	1,073,224	(396,795)	-27%
Personal property taxes	7,691,292	7,928,979	7,641,627	7,952,696	311,069	4%
Vehicle License Fees	-	-	-	-	-	0%
Delinquent RE Taxes	-	-	-	-	-	0%
Delinquent PP Taxes	-	-	-	-	-	0%
Mobile home taxes	33,745	33,492	27,135	22,146	(4,989)	-18%
Recreational Vehicles & Campers	176,501	217,903	217,012	231,002	13,990	6%
Business Equipment	908,117	842,531	850,946	829,983	(20,963)	-2%
Machinery and tools taxes	775,022	1,045,416	943,830	942,119	(1,711)	0%
Merchants' capital taxes	217,285	195,108	204,086	195,367	(8,719)	-4%
Farm Machinery	-	-	-	-	-	0%
Airplanes	(0)	(0)	2,500	0	(2,500)	-100%
Boats	181,453	190,721	172,222	153,407	(18,815)	-11%
Logging Sales	-	-	-	-	-	0%
Penalties	364,468	411,009	350,000	350,000	-	0%
Interest	215,692	266,539	225,000	225,000	-	0%
Total general property taxes	**41,243,180**	**43,179,633**	**42,391,377**	**38,980,034**	**(3,411,343)**	-8%
Other local taxes:						
Local sales and use taxes	3,214,467	3,401,261	3,547,800	3,749,800	202,000	6%
tax	-	36,188	-	36,500	36,500	0%
Consumers' utility taxes	598,492	656,583	647,200	710,100	62,900	10%
Consumption taxes	102,257	111,957	110,500	114,920	4,420	4%
Cellular phone taxes	-	-	-	-	-	0%
Cable franchise taxes	-	-	-	-	-	0%
Motor vehicle licenses	1,051,297	1,053,306	1,088,800	1,074,650	(14,150)	-1%
Bank stock taxes	87,792	100,897	94,900	100,800	5,900	6%
Taxes on recordation and wills	538,195	542,503	527,500	545,600	18,100	3%
Utility License Tax	17,369	17,440	15,000	17,500	2,500	17%
Local transient occupancy	32,015	44,495	42,230	45,000	2,770	7%
Restaurant food taxes	766,423	789,063	828,800	837,000	8,200	1%
E-911 telephone taxes	-	-	-	-	-	0%
Animal licenses - Dog Tags	19,182	16,635	8,500	8,840	340	4%
Total other local taxes	**6,427,491**	**6,770,328**	**6,911,230**	**7,240,710**	**329,480**	5%
Permits, fees, and licenses:						
Land use application fees	11,056	5,785	5,800	6,090	290	5%
Transfer fees	1,598	1,546	1,626	1,700	74	5%
Zoning permits	11,665	12,350	12,500	13,125	625	5%
Work Start w/o Bldg Permit	-	-	-	-	-	0%
Building permits	354,246	370,323	350,000	367,500	17,500	5%
Renewal fee - building permit	-	-	-	-	-	0%

GENERAL FUND REVENUE ESTIMATES	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget	Increase (Decrease)	Percent Change Adopted to Adopted
Plan Amendments-Building Permits	-	-	-	-	-	0%
Building inspect - Renewal	4,300	3,700	4,500	4,000	(500)	-11%
Building Permit - Plan Amendments	150	100	50	50	-	0%
Building inspect - Special	1,475	1,401	1,475	1,475	-	0%
Building inspect - Plan Review	21,950	28,500	22,500	23,625	1,125	5%
Erosion & sed. Ctl. Plan review	38,118	32,350	28,850	30,300	1,450	5%
Site plan review fees	7,488	6,000	4,800	5,050	250	5%
Variance application fees	300	-	300	315	15	5%
Special exception applic. Fees	-	-	-	-	-	0%
Rezoning application fees	1,061	3,440	1,500	2,000	500	33%
Special use permit appl. Fee	2,000	2,000	2,000	2,000	-	0%
Subdivision plat review fees	12,550	38,910	5,000	7,500	2,500	50%
Sale of plans/ordinances, etc	-	-	-	-	-	0%
Miscellaneous	1,950	1,400	1,350	1,400	50	4%
Reissue Occupancy Permit	-	-	-	-	-	0%
Total permits, fees, and licenses	**469,906**	**507,803**	**442,251**	**466,130**	**23,879**	5%
Fines and forfeitures:						
Court fines and forfeitures	-	-	-	-	-	0%
Delinquent Commonwealth Attorney Fees	25,494	16,712	30,000	17,000	(13,000)	-43%
Charges for traffic violation processing fees	163,238	160,750	150,000	165,000	15,000	10%
Total fines & forfeitures	**188,732**	**177,462**	**180,000**	**182,000**	**2,000**	1%
Revenue from use of money & property:						
Revenue from use of money	241,202	445,889	375,000	450,000	75,000	20%
Revenue from use of property	87,090	177,318	83,967	89,301	5,334	6%
Total revenue from use of money & property	**328,291**	**623,207**	**458,967**	**539,301**	**80,334**	18%
Charges for services:						
Excess fees of clerk	-	-	-	-	-	0%
Sheriff fees	4,841	5,488	5,125	5,450	325	6%
Charges for Commonwealth's Attorney	2,704	3,058	2,600	3,000	400	15%
Security Work	48,536	53,672	55,748	65,000	9,252	17%
SRO - Schools contribution	-	-	-	-	-	0%
Jail Admission Fee	2,373	2,730	2,500	3,000	500	20%
Courthouse Security Fee	59,817	64,253	65,900	65,900	-	0%
DNA Fee	374	527	450	540	90	20%
Non Con Jail Time	-	-	-	-	-	0%

GENERAL FUND REVENUE ESTIMATES	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget	Increase (Decrease)	Percent Change Adopted to Adopted
Charges for Ambulance & Rescue	1,301,247	1,188,439	1,155,000	-	(1,155,000)	-100%
Miscellaneous jail and sheriff's fees	-	-	-	-	-	0%
Charges for Fire Services	-	-	-	-	-	0%
Charges for other protection	49,031	46,615	50,500	50,800	300	1%
Charges for child care	381,560	347,401	394,329	407,250	12,921	3%
Charges for parks and recreation	65,413	60,899	78,762	74,600	(4,162)	-5%
Charges for Tourism	-	-	-	-	-	0%
Charges for courthouse maintenance	11,369	12,497	11,300	12,500	1,200	11%
Charges for library	44,855	42,377	42,764	42,764	-	0%
Charges for sanitation and waste removal	-	-	-	-	-	0%
Charges for maps and surveys	-	-	-	-	-	0%
Charges for building inspection publications	112	701	-	-	-	0%
Charges for copies (planning and community development)	-	-	-	-	-	0%
Airport Gas	-	-	-	-	-	0%
Airport Rent Hangers	-	-	-	-	-	0%
						0%
Total charges for services	**1,972,233**	**1,828,656**	**1,864,978**	**730,804**	**(1,134,174)**	-61%
Miscellaneous revenue:						
Miscellaneous	255,036	168,565	130,500	130,000	(500)	0%
Donations	47,847	159,136	5,500	5,500	-	0%
Sale of Delinquent Parcels	151,556	95,928	100,000	100,000	-	0%
Administrative fees		918	1,000	1,000	-	0%
Debt Set Off Fees		34,525	40,000	37,500	(2,500)	-6%
Bad check charges		1,910	2,800	2,500	(300)	-11%
Skyline Cap Grant						0%
Total miscellaneous revenue	**454,439**	**460,981**	**279,800**	**276,500**	**(3,300)**	-1%
Recovered costs:						
Judge's secretary	0	0	28,552	29,123	571	2%
Recovered costs-Walmart	0	0	0	0	-	0%
Court Costs - delinquent tax suits	0	0	0	0	-	0%
VPA recoveries	18,639	7,090	20,000	10,000	(10,000)	-50%
Insurance Recoveries	52,887	125,816	0	0	-	0%
Other recovered costs	89,652	112,822	52,613	52,613	-	0%
Debt Reimbursement	1,375,994	1,388,444	1,386,244	1,518,903	132,659	10%
Total recovered costs	**1,537,172**	**1,634,171**	**1,487,409**	**1,610,639**	**123,230**	8%
						0%
Total revenue from local sources	**52,621,444**	**55,182,241**	**54,016,012**	**50,026,118**	**(3,989,894)**	-7%

GENERAL FUND REVENUE ESTIMATES	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget	Increase (Decrease)	Percent Change Adopted to Adopted
Revenue from the Commonwealth:						
Non-categorical aid:						
ABC profits	-	-	-	-	-	0%
Wine taxes	-	-	-	-	-	0%
Motor vehicle carriers' tax	45,802	45,170	49,000	45,500	(3,500)	-7%
Mobile home titling tax	36,010	28,606	36,000	36,000	-	0%
Timber sales	-	-	-	-	-	0%
Motor vehicle rental tax	9,185	11,106	7,705	11,100	3,395	44%
Abandoned vehicles tax	-	-	-	-	-	0%
Tax on deeds	-	-	-	-	-	0%
Personal property tax relief funds	2,763,073	2,763,073	2,763,073	2,763,073	-	0%
Communications Sales & Use Tax	1,309,003	1,214,368	1,231,640	1,141,162	(90,478)	-7%
Total non-categorical aid	**4,163,073**	**4,062,323**	**4,087,418**	**3,996,835**	**(90,583)**	-2%
Categorical aid:						
Shared expenses:						
Commonwealth's attorney	235,170	296,374	308,807	341,644	32,837	11%
Sheriff	1,333,694	1,357,148	1,419,563	1,430,784	11,221	1%
Commissioner of the revenue	101,644	101,773	105,389	122,775	17,386	16%
Treasurer	95,284	93,082	101,197	109,711	8,514	8%
Medical examiner	-	-	-	-	-	0%
Registrar/electoral board	42,319	42,436	49,787	49,787	-	0%
Clerk of the Circuit Court	291,947	288,923	285,709	297,046	11,337	4%
Total shared expenses	**2,100,058**	**2,179,736**	**2,270,452**	**2,351,747**	**81,295**	4%
Other categorical aid:						
ICAC Program	-	1,193	-	-	-	0%
DMV Overtime Grant	-	-	-	-	-	0%
AFID Grant	-	78,000	-	-	-	0%
EMS radiological emergency prep program	-	-	-	-	-	0%
Triad Grant	-	-	-	-	-	0%
Emergency services grants	30,000	30,000	30,000	-	(30,000)	-100%
OEMS Consolidated Grants Program	-	-	-	-	-	0%
Fire & EMS grant	-	-	-	-	-	0%
State Miscellaneous	9,789	5,885	-	-	-	0%
Virginia Commission for the Arts	-	4,500	4,500	4,500	-	0%
Performing arts grant	-	-	-	-	-	0%
Sludge Monitoring Reimbursement	-	-	-	-	-	0%
Library State Share	149,741	151,364	158,863	158,863	-	0%
Lib of VA-Records Preserv Grant	-	-	-	-	-	0%

GENERAL FUND REVENUE ESTIMATES	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget	Increase (Decrease)	Percent Change Adopted to Adopted
ISTEA Montpelier Project	-	-	-	-	-	0%
State recordation tax	133,205	137,479	135,000	-	(135,000)	-100%
Airport grants & expansion	-	-	-	-	-	0%
State Airport reimbursements	-	-	-	-	-	0%
Emergency medical services - four for life	36,712	39,286	35,945	-	(35,945)	-100%
Fire programs	91,147	94,369	94,500	-	(94,500)	-100%
EMS/E911 Grant	51,567	2,000	2,000	2,000	-	0%
Victim-witness grant	27,301	20,713	18,880	24,199	5,319	28%
Comprehensive services act & administration	1,801,685	1,750,567	1,599,707	1,599,707	-	0%
Comp service act administration	-	-	-	-	-	0%
Virginia crime control grant	21,728	27,358	21,728	21,728	-	0%
Partners in prevention grant	-	-	-	-	-	0%
Governor's Underage Drinking Grant	-	-	-	-	-	0%
State Child Support	-	-	-	-	-	0%
Tobacco Grant	52,956	49,601	50,000	73,918	23,918	48%
After Prom Grant/OOY	-	-	-	-	-	0%
Smart Beginnings	-	-		-	-	0%
E-911 Wireless funds	113,863	116,879	114,000	116,500	2,500	2%
Backup Grant E911	-	-	-	-	-	0%
Virginia Tourism Corp Grant	-	-	-	-	-	0%
Governor's Opportunity Grant	-	-	-	-	-	0%
Spay/Neuter	1,003	895	-	-	-	0%
School resource officer grant	-	-	-	-	-	0%
Electoral board voting machines reimbursement	-	-	-	-	-	0%
	-	-	-	-	-	0%
Recordation Taxes from State	-	-	-	-	-	0%
Total other categorical aid	**2,520,698**	**2,510,089**	**2,265,123**	**2,001,415**	**(263,708)**	-12%
Total revenue from the Commonwealth	**8,783,829**	**8,752,148**	**8,622,993**	**8,349,997**	**(272,996)**	-3%

GENERAL FUND REVENUE ESTIMATES	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget	Increase (Decrease)	Percent Change Adopted to Adopted
Revenue from the federal government:						
Payments in lieu of taxes	15,205	15,269	13,823	15,200	1,377	10%
Federal-Miscellaneous	5,200	-	-	-	-	0%
Airport Grants - Federal	-	-	-	-	-	0%
State Homeland Security Program	-	-	-	-	-	0%
ODP Homeland Sec. 2004 Prog.	-	-	-	-	-	0%
St. Homeland Security 97.067	-	-	-	-	-	0%
USDA - Child/Adult Food Program	-	-	-	-	-	0%
ISTEA Montpelier Project	-	-	-	-	-	0%
Montpelier Gateway Enhancement	-	-	-	-	-	0%
LLEBG JAG #H1164L005 Grant	-	-	-	-	-	0%
COPS Grant	-	-	-	-	-	0%
DCJS BYRNE Grant	-	-	-	-	-	0%
DCJS Grant #06-A5063HS05 LETTP	-	-	-	-	-	0%
ARRA Stablization CompBrd Sheriff	-	-	-	-	-	0%
SAFER Grant	-	-	-	-	-	0%
Assistance to Firefigher Grant	-	-	-	-	-	0%
FEMA Disaster Assistance Reimb	-	-	-	-	-	0%
DCJS One time special request	-	-	-	-	-	0%
Bryne Grant	-	-	-	-	-	0%
Victim Witness Grant	42,516	62,139	75,520	72,596	(2,924)	-4%
CSA Reimbursement	71,875	23,054	-	-	-	0%
Byrne Grant	-	-	-	-	-	0%
DMV Grant	11,141	9,731	-	-	-	0%
Law Enforcement Block Grant	-	-	-	-	-	0%
DOE VA Operation Prom/Grad	-	-	-	-	-	0%
						0%
Total revenue from the federal government	**145,936**	**110,192**	**89,343**	**87,796**	**(1,547)**	-2%
Total General Fund	**61,551,210**	**64,044,581**	**62,728,348**	**58,463,911**	**(4,264,437)**	-7%

GENERAL FUND REVENUE ESTIMATES	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget	Increase (Decrease)	Percent Change Adopted to Adopted
Non Revenue Receipts						
Proceeds from Indebtedness:						
Proceeds from 05 GO Bond Refunding	-	-	-	-	-	0%
Transfers from other funds:						
From Fund Balance-Appropriations	-	-	1,404,678	2,699,630	1,294,952	92%
Transfer from Destroyed Livestock	-	-	-	-	-	0%
Transfer from Law Library Fund	1,247	1,290	1,416	1,444	28	2%
Transfer from Revenue Maximization	-	-	-	-	-	0%
Transfer from Pool Contribution Fnd	-	-	-	-	-	0%
Transfer from CDBG Fund	-	-	-	-	-	0%
Transfer from Capital Projects Fund	-	-	-	-	-	0%
Transfer from Proffer Fund	-	-	-	-	-	0%
Transfer from Debt Serv. Reserve Fd*	-	-	-	-	-	0%
Transfer from Law Library Fund	-	-	-	-	-	0%
Transfer from CDBG Fund	-	-	-	-	-	0%
Transfer from VPA	-	-	-	-	-	0%
Transfers from other funds:	**1,247**	**1,290**	**1,406,094**	**2,701,074**	**1,294,980**	92%
Total Non Revenue Receipts	**1,247**	**1,290**	**1,406,094**	**2,701,074**	**1,294,980**	92%
Total revenue & use of other funds	**61,552,456**	**64,045,872**	**64,134,442**	**61,164,985**	**(2,969,457)**	-5%

SPECIAL REVENUE FUNDS REVENUE ESTIMATES	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget	Increase (Decrease)	Percent Change Adopted to Adopted
Law Library						
Charges for Law Library	7,123	7,822	6,500	8,000	1,500	19%
Transfers	9,531	-	7,916	6,444	(1,472)	-23%
Total Law Library	**16,654**	**7,822**	**14,416**	**14,444**	**28**	**0%**
Forfeited Assets						
Use of Money	254	414	-	-	-	0%
Forfeited Assets:					-	0%
Commonwealth Attorney	86	6,098	-	-	-	0%
Sheriff	16,531	6,257	-	-	-	0%
State Revenue	-	-	-	-	-	0%
Federal Revenue	-	57,028	-	-	-	0%
Total Law Library	**16,871**	**69,796**	**-**	**-**	-	**0%**
Virginia Public Assistance						
Welfare State Revenue	955,843	987,855	1,089,626	1,089,540	(86)	0%
Welfare Federal Revenue	1,559,709	1,621,508	1,777,812	1,777,670	(142)	0%
Miscellaneous	-	-	-	-	-	-
Transfer from General Fund	702,600	776,696	857,139	987,209	130,070	13%
Total Virginia Public Assistance	**3,218,153**	**3,386,059**	**3,724,577**	**3,854,419**	**129,842**	**3%**
Fire & EMS Levy Fund						
General Property Tax	-	-	-	4,907,299	4,907,299	100%
Charges for Service	-	-	-	1,300,000	1,300,000	100%
State Revenue	-	-	-	168,586	168,586	100%
Total Fire & EMS Levy Fund	**-**	**-**	**-**	**6,375,885**	**6,375,885**	**100%**
Total Special Revenue Funds	**3,251,678**	**3,463,677**	**3,738,993**	**10,244,748**	**6,505,755**	**174%**

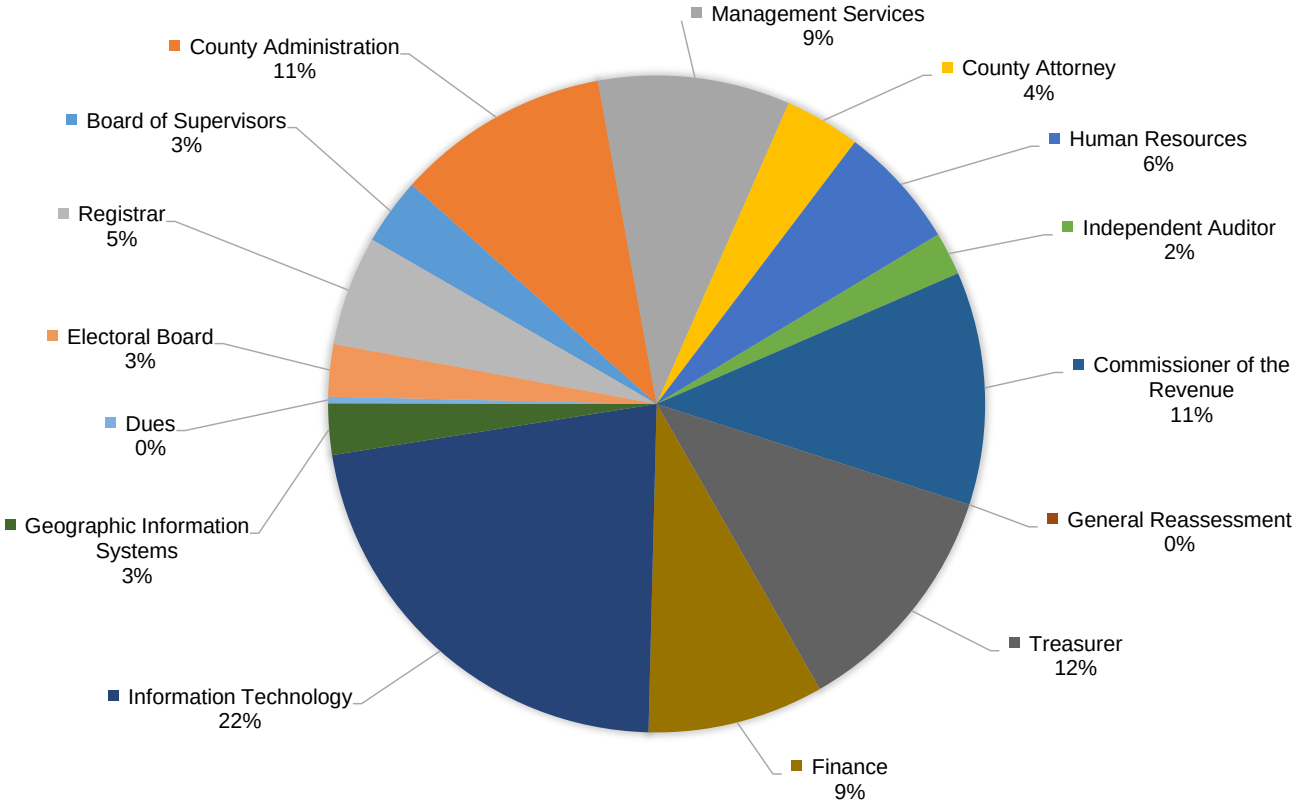
COUNTY CAPITAL PROJECTS FUNDS REVENUE ESTIMATES	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget	Increase (Decrease)	Percent Change Adopted to Adopted
Other Local	20,000	20,000	20,000	20,000	-	0%
State		-	-	67,116	67,116	100%
Federal	-	846,000	-	-	-	0%
Financing Proceeds	-	-	265,000	720,000	455,000	63%
Transfer from General Fund	1,190,754	1,057,714	1,098,878	687,884	(410,994)	-60%
Transfer froFIre & EMS Levy Fund	-	-	-	497,904	497,904	100%
From Fund Balance	-	-	225,000	100,000	(125,000)	-125%
Total County Capital Projects Fund	**1,210,754**	**1,923,714**	**1,608,878**	**2,092,904**	**484,026**	**23%**
2020 Financed Capital Projects						
Financing Proceeds	0	0	0	11,929,000	11,929,000	100%
Total 2020 Financed Capital Projects Fund	0	0	0	11,929,000	11,929,000	100%
Total County Capital Projects Fund	**1,210,754**	**1,923,714**	**1,833,878**	**14,021,904**	**12,188,026**	**87%**

DEBT SERVICE FUND REVENUE ESTIMATES	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget	Increase (Decrease)	Percent Change Adopted to Adopted
Transfers from other funds:						
Transfer from General Fund	9,136,613	9,390,274	9,445,469	10,226,905	781,436	8%
Transfers from other funds:	**9,136,613**	**9,390,274**	**9,445,469**	**10,226,905**	**781,436**	**8%**

PROPRIETARY FUNDS REVENUE ESTIMATES	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget	Increase (Decrease)	Percent Change Adopted to Adopted
Airport						
Commonwealth	30,849	5,509	99,360	-	(99,360)	0%
Federal Government	242,212	-	1,117,800	-	(1,117,800)	0%
Local Sources	294,252	335,377	401,728	401,428	(300)	0%
Transfer from General Fund	121,833	165,648	186,757	168,305	(18,452)	-11%
Reserves	-	-	-	105,000	105,000	100%
Total Airport	**689,146**	**506,534**	**1,805,645**	674,733	(1,130,912)	-168%
Landfill						
Transfer from General Fund	2,095,888	1,961,779	2,141,375	2,733,339	591,964	22%
Local Sources	499,783	494,686	465,000	489,000	24,000	5%
Commonwealth	8,617	9,259	9,259	9,265	6	0%
Proceeds from Debt Issuance	-	163,600	-	3,033,000	3,033,000	100%
Total Landfill	**2,604,288**	**2,629,324**	**2,615,634**	**6,264,604**	**3,648,970**	**58%**
Medical Insurance						
Insurance Contributions	7,552,400	7,825,456	8,309,422	8,685,039	375,617	4%
Total Medical Insurance	**7,552,400**	**7,825,456**	**8,309,422**	**8,685,039**	**375,617**	**4%**

GENERAL GOVERNMENT ADMINISTRATION

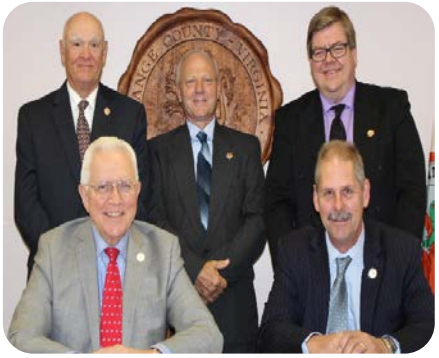
EXPENDITURE PERCENTAGES BY COST CENTER



$3,770,648

Cost Center	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget	% Change FY20 - FY21
Board of Supervisors	92,391	93,038	115,767	124,194	6.79%
County Administration	410,242	353,973	390,528	396,265	1.45%
Management Services	-	263,310	345,411	356,248	3.04%
County Attorney	124,003	129,247	132,541	140,753	5.83%
Human Resources	185,608	230,524	256,893	228,590	-12.38%
Independent Auditor	65,875	72,949	77,875	79,700	2.29%
Commissioner of the Revenue	394,143	391,205	425,122	432,362	1.67%
General Reassessment	-	168,322	-	-	0.00%
Treasurer	408,923	405,053	443,415	443,728	0.07%
Finance	474,194	293,000	321,237	326,836	1.71%
Information Technology	638,735	728,830	704,177	833,753	15.54%
Geographic Information Systems	-	831	89,751	95,184	5.71%
Dues	11,677	11,833	11,835	12,085	2.07%
Electoral Board	75,470	65,459	114,296	97,186	-17.61%
Registrar	153,985	155,790	169,616	203,764	16.76%
Totals	**3,035,246**	**3,363,364**	**3,598,464**	**3,770,648**	**4.57%**

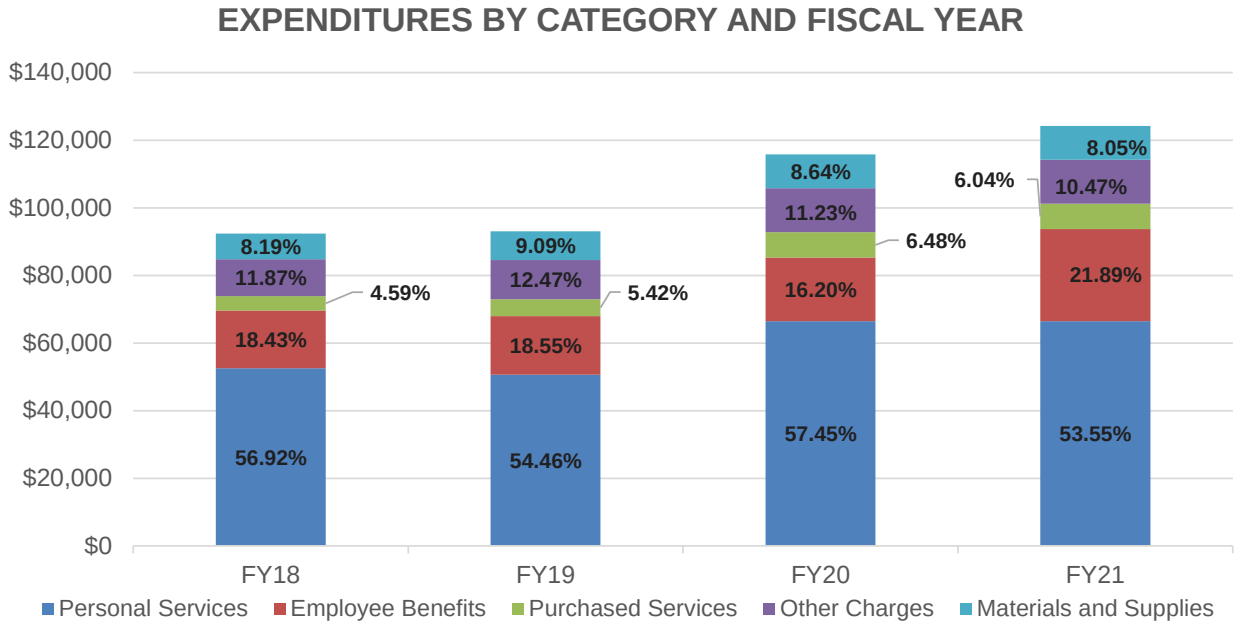
411010 Board of Supervisors



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 an 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	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	92,391	93,038	115,767	124,194
Total	**92,391**	**93,038**	**115,767**	**124,194**
Expenditures				
Personal Services	52,585	50,672	66,508	66,508
Employee Benefits	17,024	17,262	18,759	27,186
Purchased Services	4,245	5,045	7,500	7,500
Other Charges	10,969	11,603	13,000	13,000
Materials and Supplies	7,568	8,456	10,000	10,000
Total	**92,391**	**93,038**	**115,767**	**124,194**



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

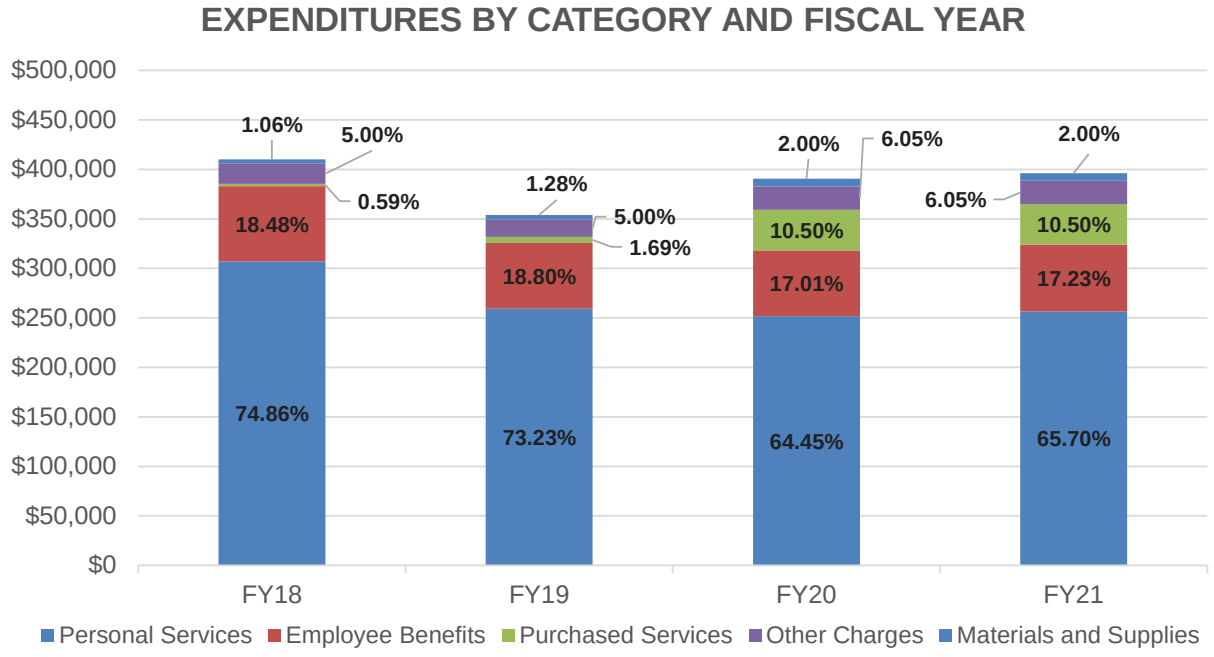
	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Average number of viewers for Board Meeting videos on YouTube	26	19	17	29
Number of subscribers on YouTube Channel	21	27	37	47
Number of Public Hearings conducted	21	28	21	20
Percentage of Public Hearings where public input was received	33.4%	21.4%	10%	50%

412110 County Administration

The County Administrator's Office is the highest level management office in Orange County Government. The County Administrator directs 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	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	408,995	352,683	389,088	394,821
Transfers & Reserves	1,247	1,290	1,440	1,444
Total	**410,242**	**353,973**	**390,528**	**396,265**

Expenditures				
Personal Services	307,107	259,208	251,685	256,564
Employee Benefits	75,827	66,560	66,418	67,276
Purchased Services	2,432	5,966	41,000	41,000
Other Charges	20,527	17,695	23,625	23,625
Materials and Supplies	4,349	4,544	7,800	7,800
Total	**410,242**	**353,973**	**390,528**	**396,265**



Budget Highlights

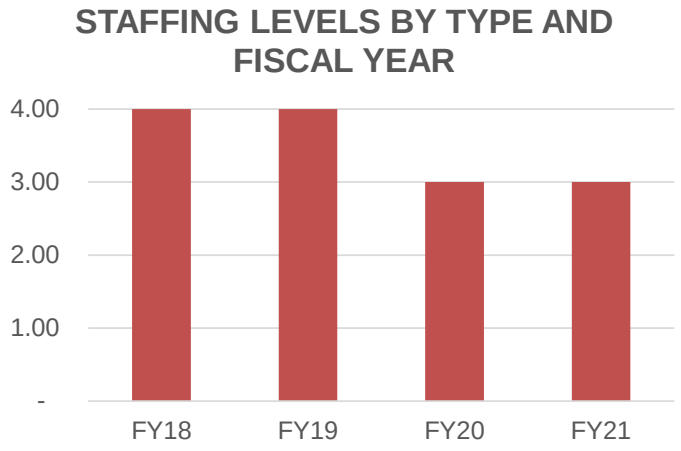
- Due to the restructuring of the Human Resources Department in FY19, the Chief Deputy Clerk/ Office Manager position has combined into a multi-faceted position including Human Resources Manager and is now shown in the Human Resources budget.

Performance Measures

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Number of FOIA requests received	47	59	100	70
Percentage of FOIA requests processed within 5 business days without invoking extension	96%	93%	96%	100%
Number of Press Releases and News Flashes issued	51	74	115	75
Average number of subscribers on Press Release and News Flash list	342	383	430	440

Staffing

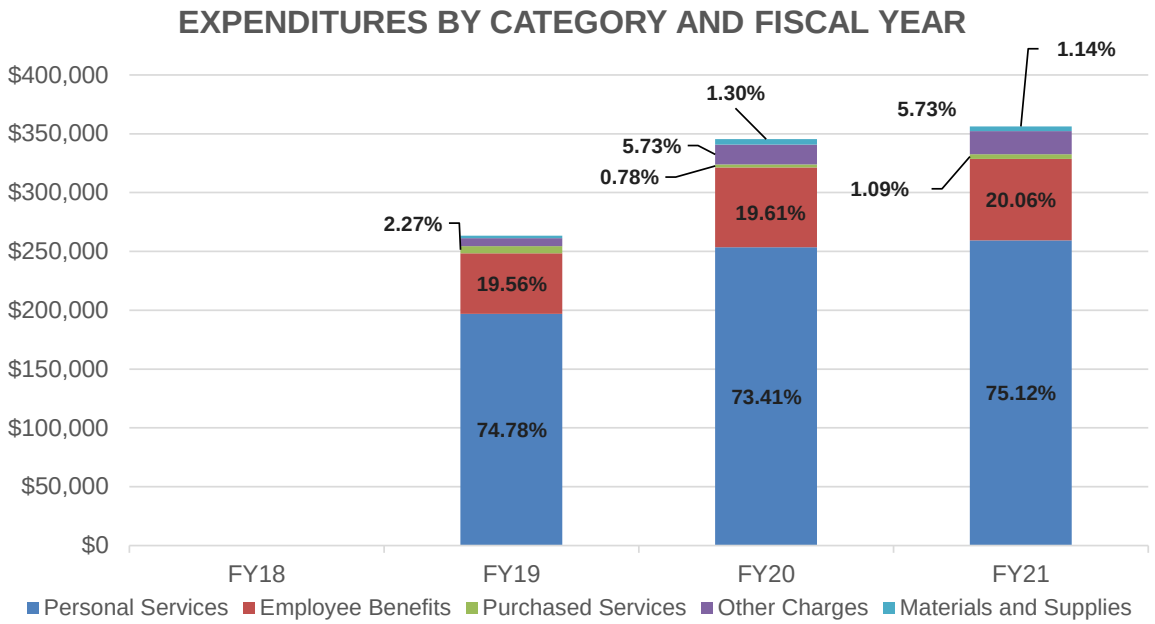
	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Full-Time Equivalents	4.00	4.00	3.00	3.00



412212 Management Services

Management Services works in conjunction with county departments, community partners, and vendors to provide procurement services, contract administration, fixed asset accounting, project management, capital improvement program planning, grant support, broadband project support, property and liability coverage claims and the Digital Citizen Initiative.

Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	-	263,310	345,411	356,248
Total	**-**	**263,310**	**345,411**	**356,248**
Expenditures				
Personal Services	-	196,911	253,557	259,475
Employee Benefits	-	51,512	67,744	69,276
Purchased Services	-	5,973	2,700	3,750
Other Charges	-	6,990	16,910	19,797
Materials and Supplies	-	1,924	4,500	3,950
Total	**-**	**263,310**	**345,411**	**356,248**



412120 Management Services

Budget Highlights

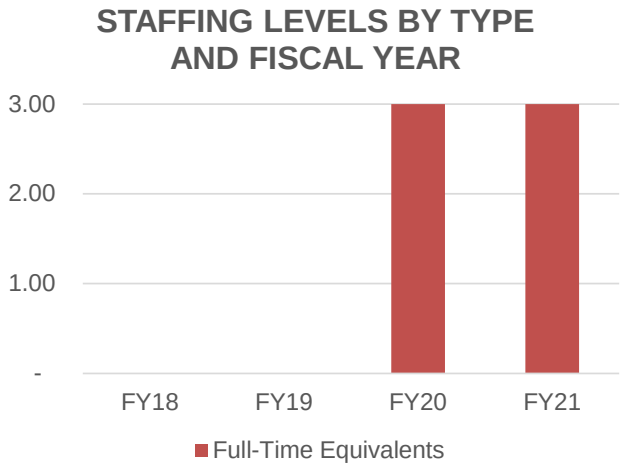
- The Management Services department was created in FY19.

Performance Measures

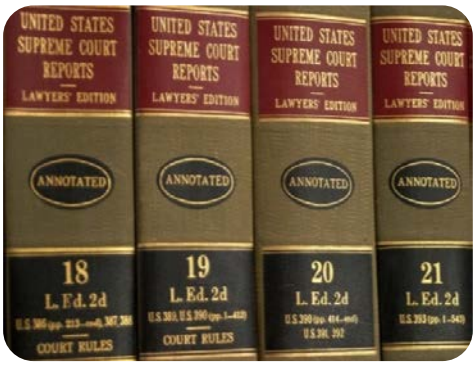
	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Purchase Orders Issued	574	186	200	215

Staffing

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Full-Time Equivalents	-	-	3.00	3.00

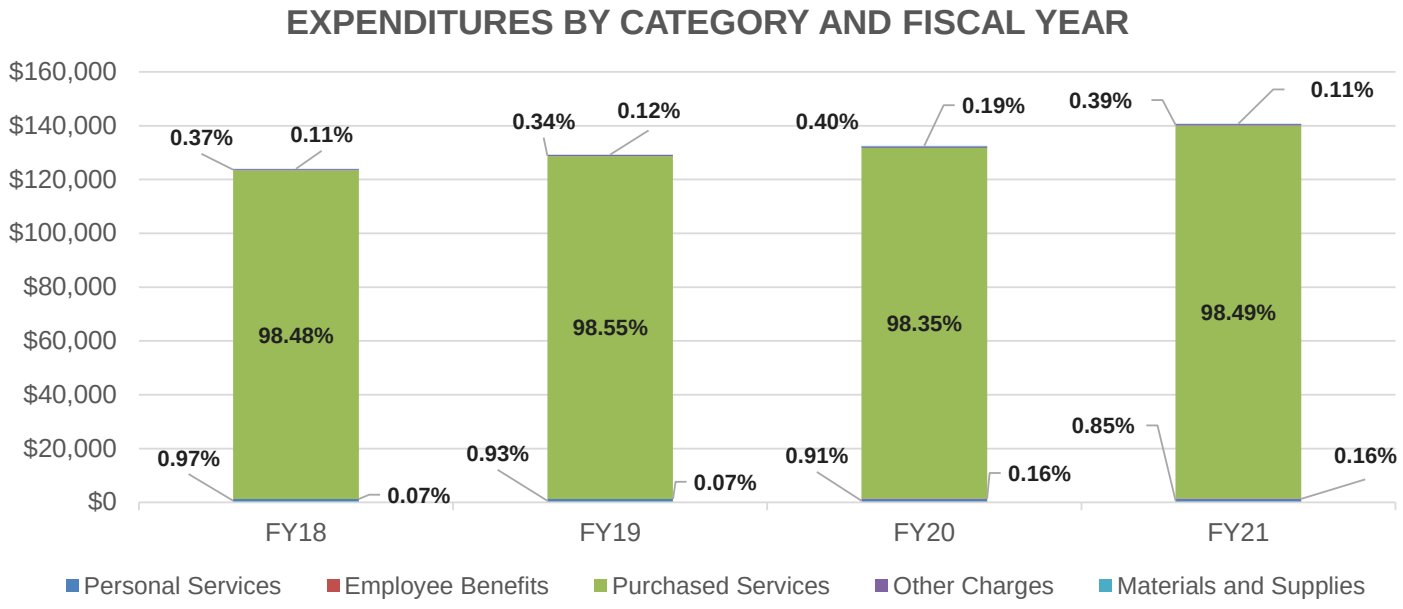


412215 County Attorney



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.

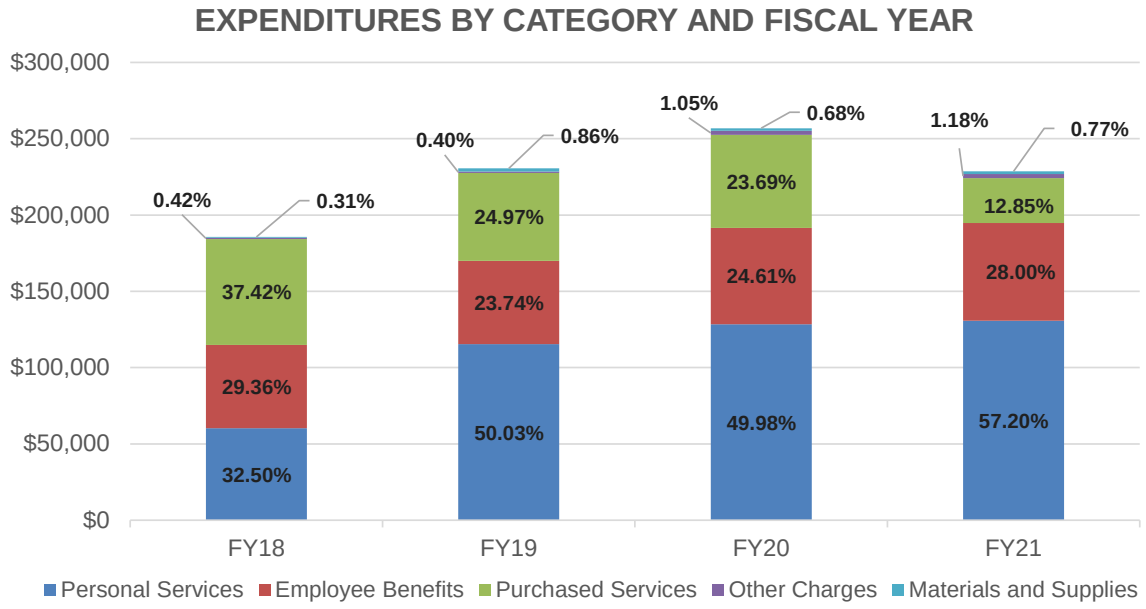
Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	124,003	129,247	132,541	140,753
Total	**124,003**	**129,247**	**132,541**	**140,753**
Expenditures				
Personal Services	1,205	1,200	1,200	1,200
Employee Benefits	91	91	216	223
Purchased Services	122,112	127,367	130,350	138,630
Other Charges	461	435	525	550
Materials and Supplies	134	155	250	150
Total	**124,003**	**129,247**	**132,541**	**140,753**



412220 Human Resources

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 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, and benefits for all County employees.

Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	185,608	230,524	256,893	228,590
Total	**185,608**	**230,524**	**256,893**	**228,590**
Expenditures				
Personal Services	60,315	115,336	128,388	130,756
Employee Benefits	54,497	54,716	63,215	64,014
Purchased Services	69,453	57,555	60,850	29,370
Other Charges	776	923	2,690	2,700
Materials and Supplies	567	1,994	1,750	1,750
Total	**185,608**	**230,524**	**256,893**	**228,590**



Budget Highlights

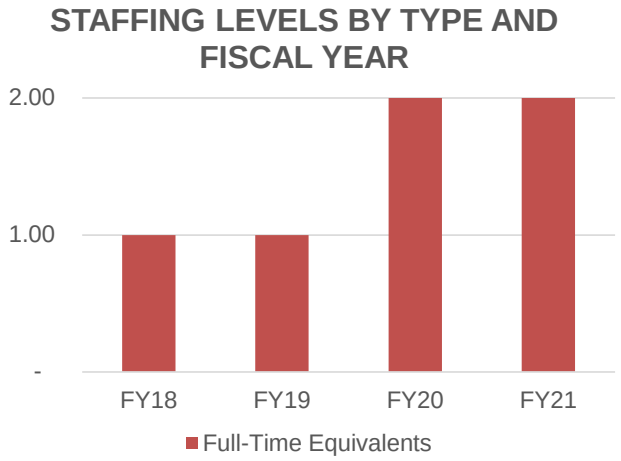
- Due to the restructuring of the Human Resources Department in FY19, the Chief Deputy Clerk/ Office Manager position has combined into a multi-faceted position including Human Resources Manager and is now shown in the Human Resources budget.

Performance Measures

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Average number of applications received per job vacancy.	7.68	15	5	5
Employee turnover rate.	1.30%	1.24%	1.00%	1.00%
Number of workers compensation claims.	16	9	0	0
Average cost per workers compensation claim.	$509.60	$654.46	$0.00	$0.00
Number of wellness programs offered.	2	2	2	2
Number of wellness program participants.	32	63	100	100

Staffing

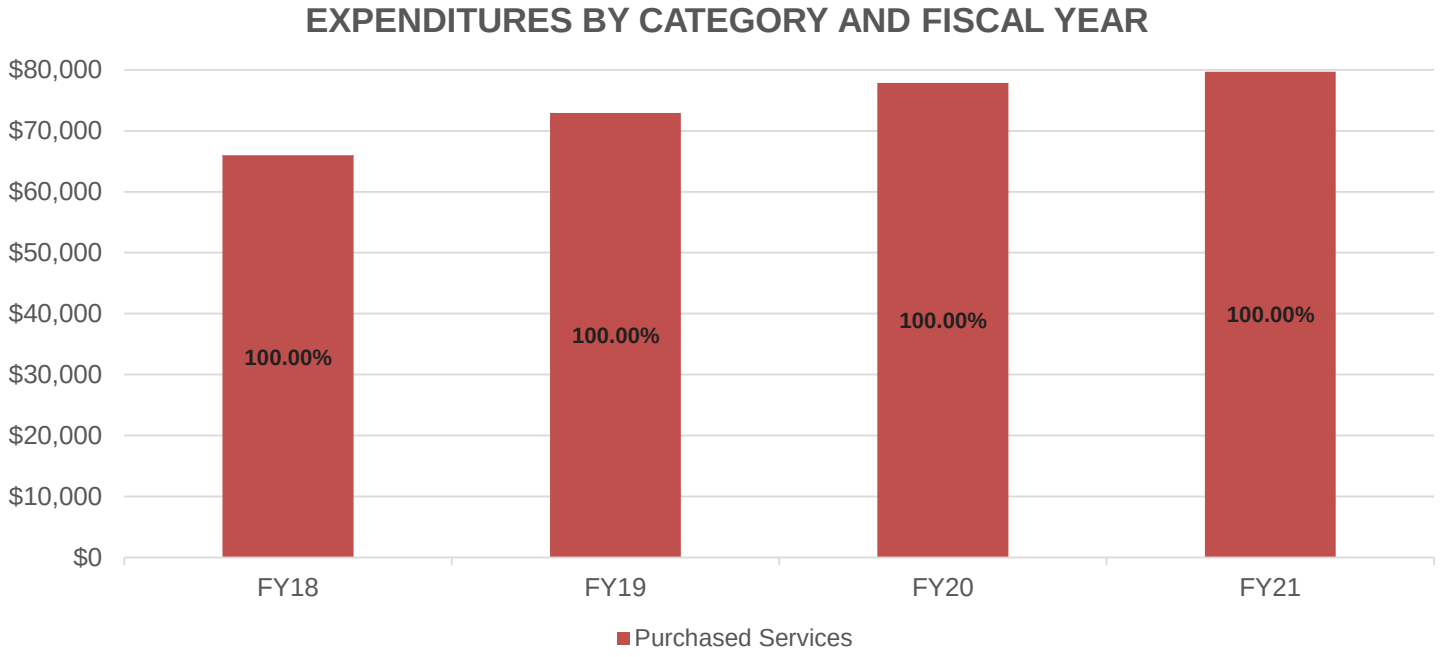
	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Full-Time Equivalents	1.00	1.00	2.00	2.00



412240 Independent Auditor

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.

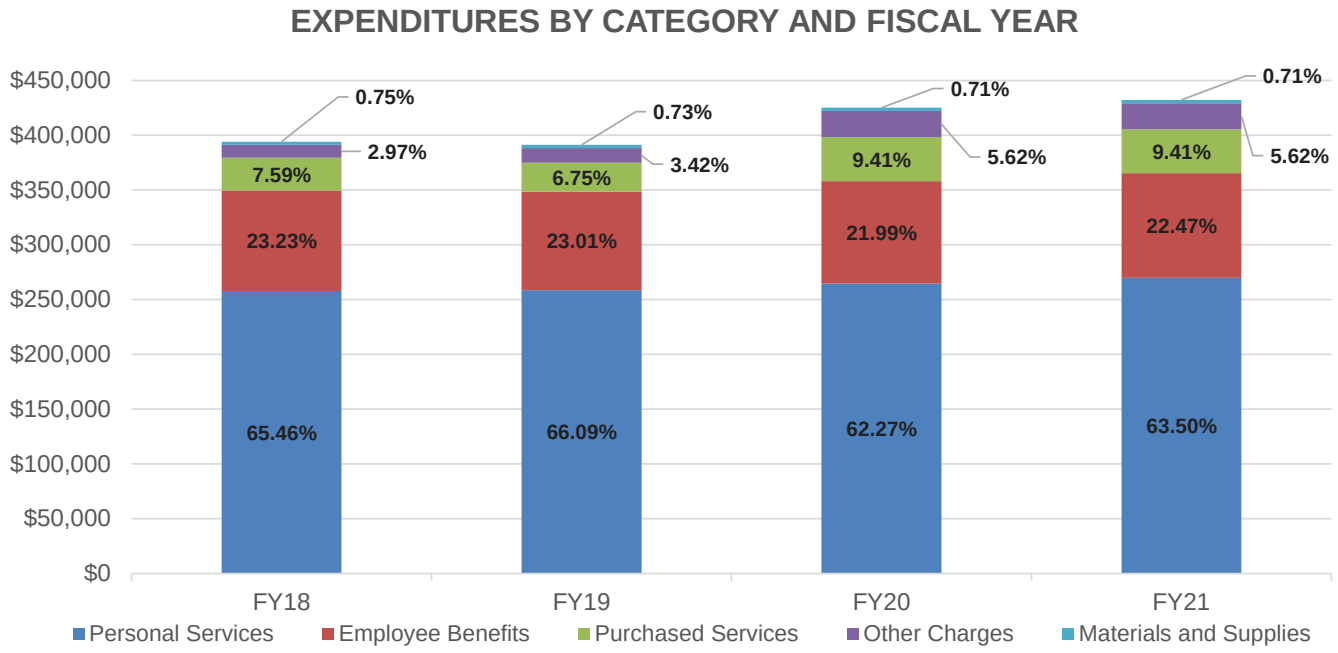
Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	65,875	72,949	77,875	79,700
Total	**65,875**	**72,949**	**77,875**	**79,700**
Expenditures				
Purchased Services	65,875	72,949	77,875	79,700
Total	**65,875**	**72,949**	**77,875**	**79,700**



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	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	292,499	289,432	319,733	309,587
Functional Aid: State	101,644	101,773	105,389	122,775
Total	**394,143**	**391,205**	**425,122**	**432,362**
Expenditures				
Personal Services	258,001	258,530	264,725	269,947
Employee Benefits	91,547	90,010	93,497	95,515
Purchased Services	29,917	26,410	40,000	40,000
Other Charges	11,716	13,396	23,900	23,900
Materials and Supplies	2,961	2,860	3,000	3,000
Total	**394,143**	**391,205**	**425,122**	**432,362**



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.

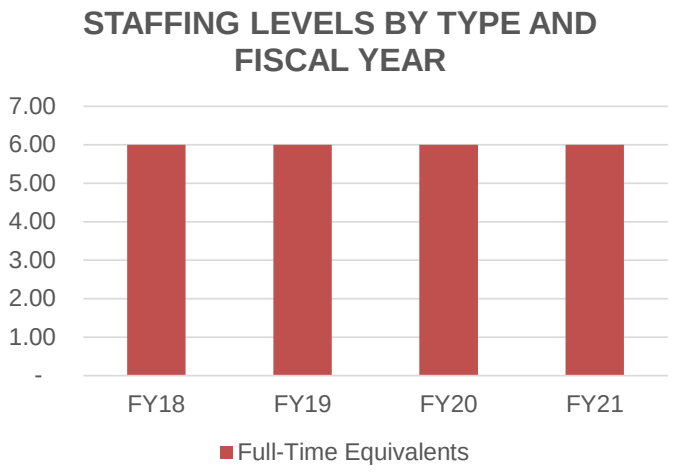
- In FY19, the office implemented a newly updated CAMA system.

Performance Measures

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Number of Assessments	48,030	50,000	50,000	50,000
Tax Assessment Adjustments	1,300	1,300	1,300	1,300
Vehicle License Fees Assessed	22,106	22,500	22,500	22,500
Tangible Personal Property Appeals	0	0	0	0
State Income Tax Returns Processed	500	600	600	600
Taxpayer Assistance	5,000	7,000	7,000	7,000

Staffing

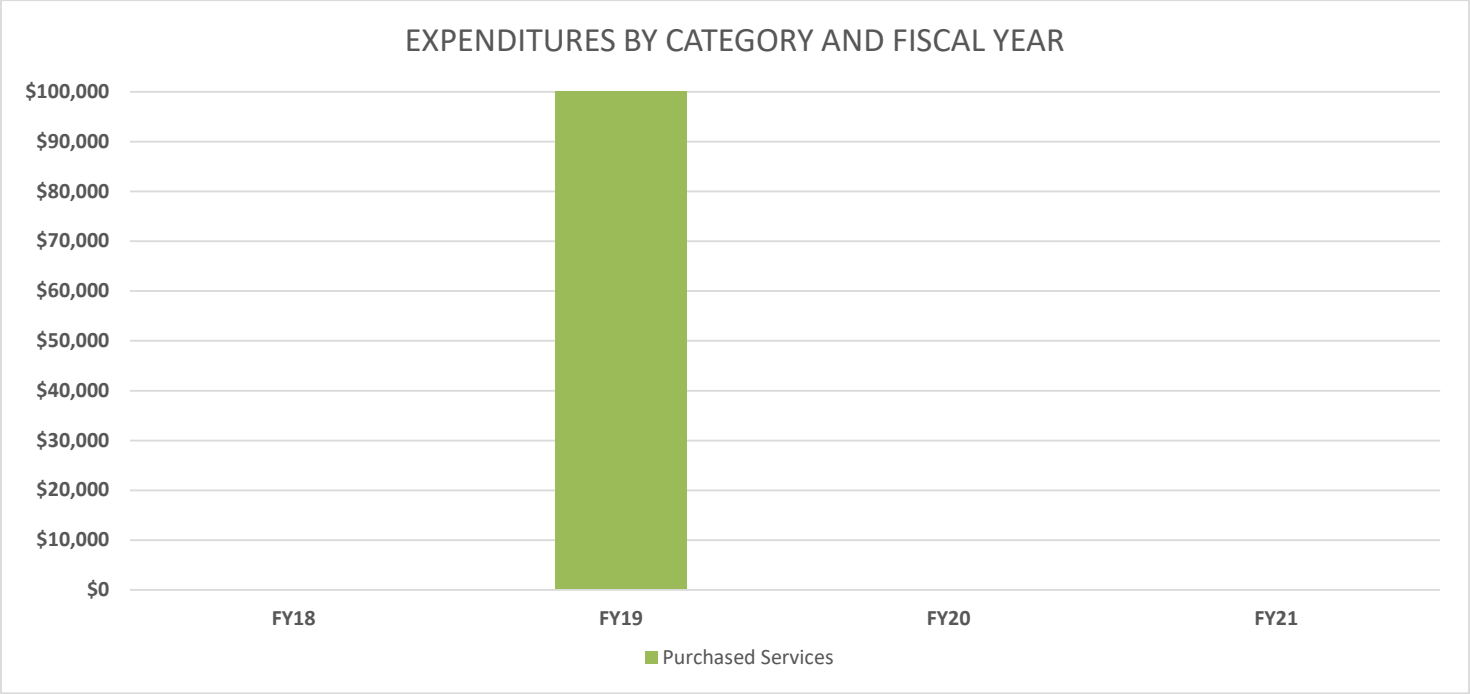
	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Full-Time Equivalents	6.00	6.00	6.00	6.00



412320 General Reassessment

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	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	-	168,322	-	-
Total	**-**	**168,322**	**-**	**-**
Expenditures				
Purchased Services	-	168,322	-	-
Total	**-**	**168,322**	**-**	**-**

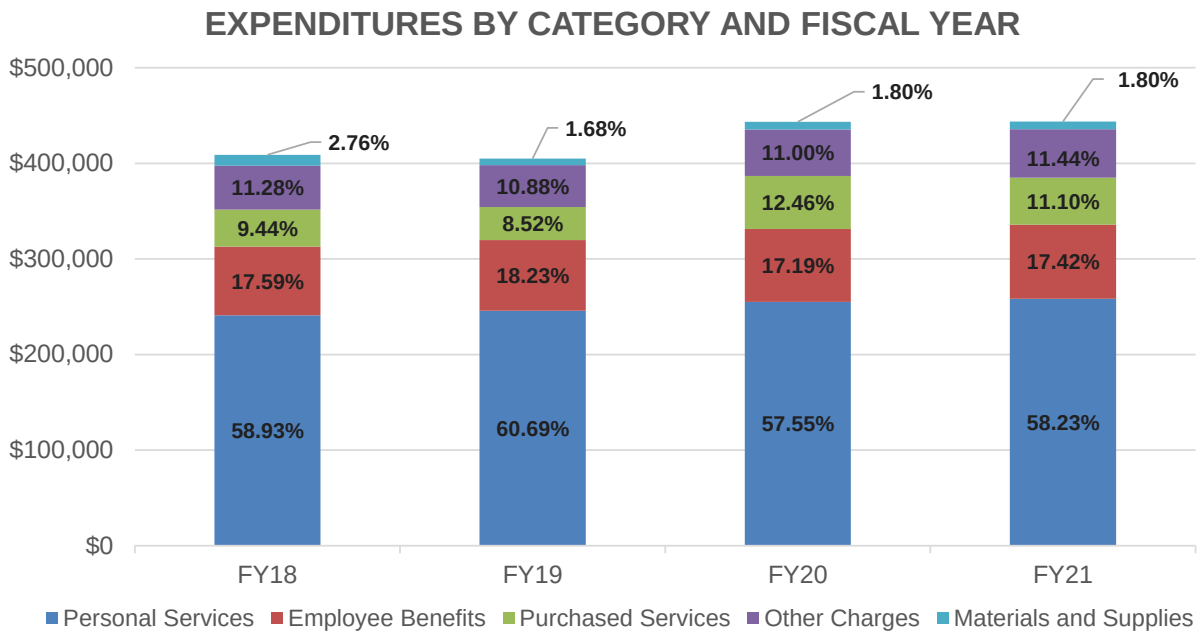


412410 Treasurer

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	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	203,433	199,330	221,418	216,517
Permits, Fees & Charges	110,207	112,641	120,800	117,500
Functional Aid: State	95,284	93,082	101,197	109,711
Total	**408,923**	**405,053**	**443,415**	**443,728**

Expenditures				
Personal Services	240,977	245,835	255,176	258,381
Employee Benefits	71,918	73,824	76,209	77,317
Purchased Services	38,587	34,528	55,250	49,250
Other Charges	46,143	44,057	48,780	50,780
Materials and Supplies	11,298	6,809	8,000	8,000
Total	**408,923**	**405,053**	**443,415**	**443,728**



412410 Treasurer

Budget Highlights

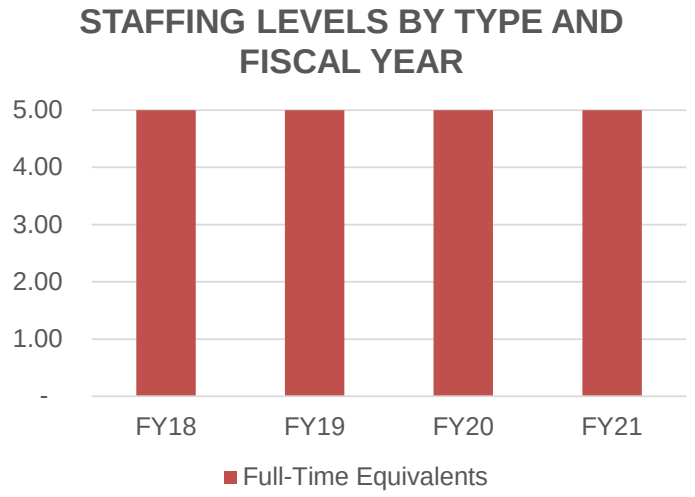
- The Treasurer's budget includes funding to provide continuing education and training opportunities for st
- The department's goal is to maintain a high quality of service to Orange County citizens.

Performance Measures

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Collection Percentage - Real Estate	98.10%	98.49%	100.00%	100.00%
Collection Percentage- Personal Property	95.51%	95.83%	100.00%	100.00%
Number of bills mailed-original bills, supplements, revised and delinquent notices	80,444	79,352	75,000	75,000
Number of collections actions- i.e.: DMV Stops, Tax Liens, Debt Setoff claims	6,554	7,211	2,000	7,500

Staffing

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Full-Time Equivalents	5.00	5.00	5.00	5.00

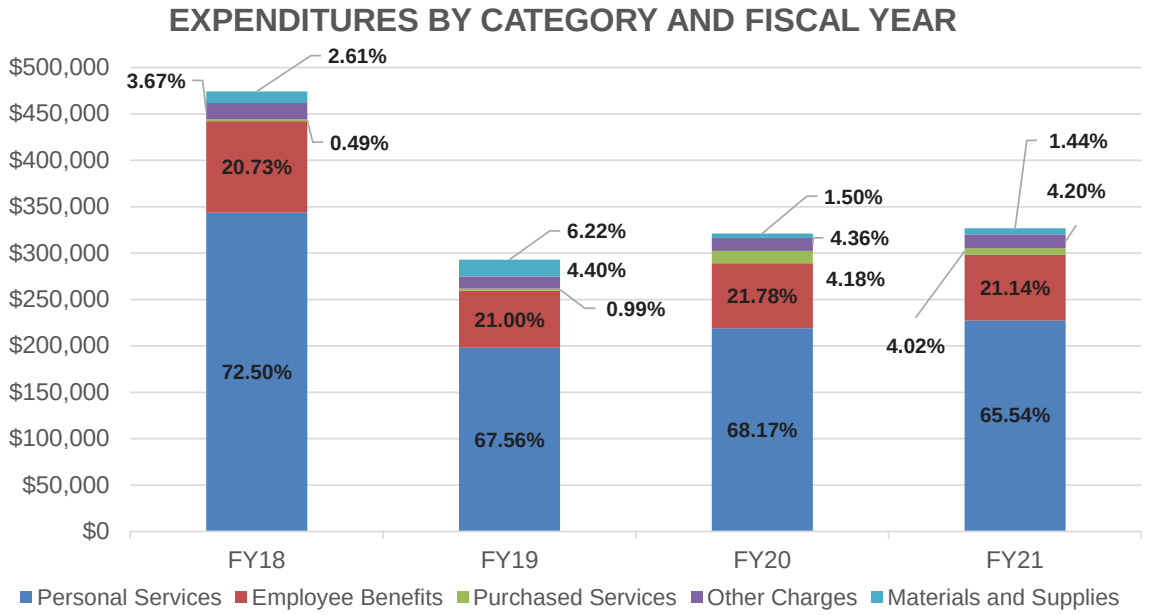


412420 Finance

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

Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	474,194	293,000	321,237	326,836
Total	**474,194**	**293,000**	**321,237**	**326,836**

Expenditures				
Personal Services	343,805	197,963	218,983	227,339
Employee Benefits	98,307	61,524	69,978	71,043
Purchased Services	2,304	2,390	13,430	7,105
Other Charges	17,399	12,900	14,021	14,724
Materials and Supplies	12,379	18,223	4,825	6,625
Total	**474,194**	**293,000**	**321,237**	**326,836**



Budget Highlights

- In FY19, a Finance Manager postion was created and reports to the Assistant County Administrator of. Management Services.
- The Finance Director position was eliminated with the creation of the Management Services department .

Performance Measures

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Payroll Paper Checks	459	412	550	550
Payroll Direct Deposits	7,873	8,358	8,500	8,500
Accounts Payable Paper Checks	6,679	6,463	7,000	7,000
Accounts Payable Electronic Payments	382	422	425	425
Receive Government Finance Officers Association Certificate of Achievement	1	1	1	1
Received unqualified audit opinion on Comprehensive Annual Finance Report	1	1	1	1

Staffing

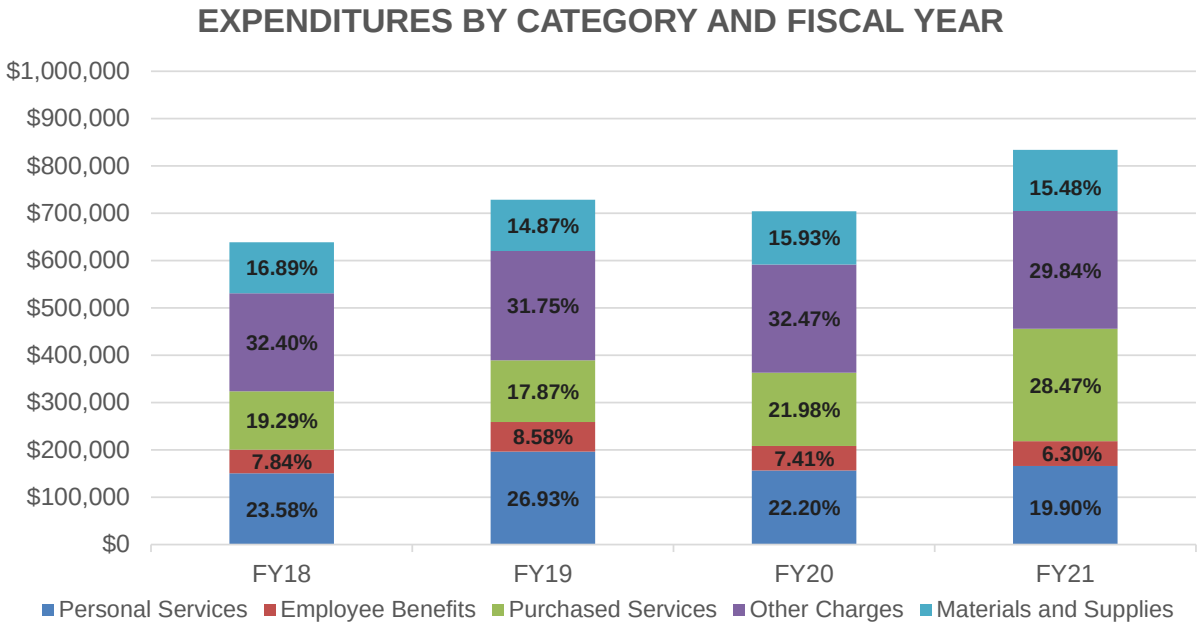
	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Full-Time Equivalents	5.00	5.00	4.00	4.00

412510 Information Technology

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 30 servers, 320 pc's and peripherals, 162 VoIP (Voice over Internet Protocol) phones for a total of 20 locations which are served and supported by the Information Technology staff.

Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	638,735	728,830	704,177	833,753
Total	**638,735**	**728,830**	**704,177**	**833,753**

Expenditures				
Personal Services	150,636	196,260	156,355	165,894
Employee Benefits	50,094	62,543	52,178	52,529
Purchased Services	123,186	130,261	154,800	237,400
Other Charges	206,944	231,378	228,644	248,826
Materials and Supplies	107,875	108,389	112,200	129,104
Total	**638,735**	**728,830**	**704,177**	**833,753**



Budget Highlights

- The Information Technology (IT) Department hired a GIS analyst and began an inhouse GIS program.
- IT also partnered with both Germanna Community College and Blue Ridge Virtual Governors School to host inter
- A Risk Assessment was performed, and the results helped improve the County's overall Cyber security by an estimated 10%.
- The county ERP system was migrated to new hardware and a new softtware version.
- The Information Technology Department continued its role as technical lead for numerous projects, including P25 radio project, the upcoming NG911 program, Computer Aided Dispatch (CAD) replacement, and Computer Aided Mass Appraisal (CAMA) system replacement.
- The Information Technology Department continues to take an active role in broadband deployment and works to provide support to the Broadband Authority and county staff.

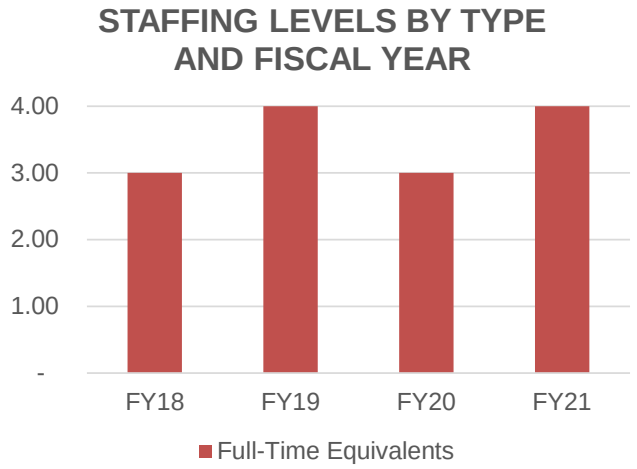
Performance Measures

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Number of devices supported to include servers, PC's and mobile devices	373	423	375	375
Total number of helpdesk requests	506	1,376	1,200	1,200
Average time to ticket completion (minutes)	17	23	20	20
Main County Website hits	150,822	15,200*	230,000	230,000
IT staff development	3	1	3	3
County staff training	2	223	3	3

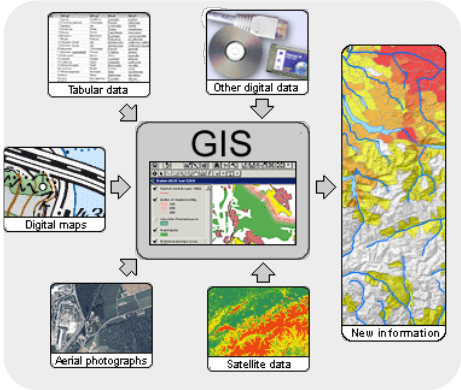
*Website Redesign

Staffing

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Full-Time Equivalents	3.00	4.00	3.00	4.00



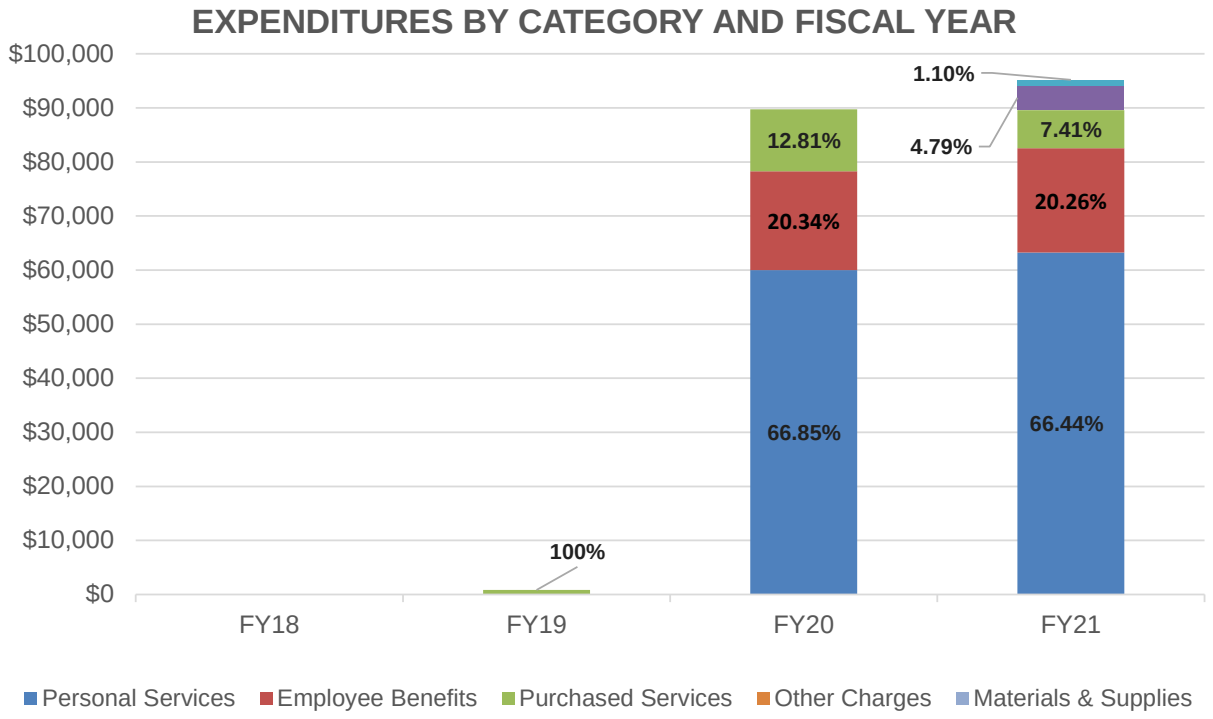
412520 Geographic Information Systems



The Geographic Information Systems (GIS) Department has the responsibility of collecting, organizing, analyzing, visualizing, managing, and disseminating geographic data, maps, and online web applications. GIS develops various layers and structure for all spatial data and coordinates with various departments to integrate digital data into platforms efficiently. It is the GIS staffs' responsibility to manage and administer system design, integrity, and database accessibility. Additionally, the department forecasts and evaluates all present data trends and usage, develops efficient procedures, and recommends solutions or workflow improvement. GIS ensures that desktop, web, and mobile applications are reliable, cost-effective, and well supported to enhance County-wide assets and infrastructure.

Revenues	**FY18 Actual Amount**	**FY19 Actual Amount**	**FY20 Adopted Budget**	**FY21 Adopted Budget**
Undesignated Revenues	-	831	89,751	95,184
Total	**-**	**831**	**89,751**	**95,184**

Expenditures				
Personal Services	-	-	60,000	63,240
Employee Benefits	-	-	18,251	19,282
Purchased Services	-	831	11,500	7,050
Other Charges	-	-	-	4,562
Materials & Supplies	-	-	-	1,050
Total	**-**	**831**	**89,751**	**95,184**



Budget Highlights

•The FY19 Adopted Budget saw the County's GIS efforts begin the transition to in-house data creation, editing and system maintenance with the procurement of a dedicated Web Server, GIS Server, and GIS Database Server for database and application hosting.

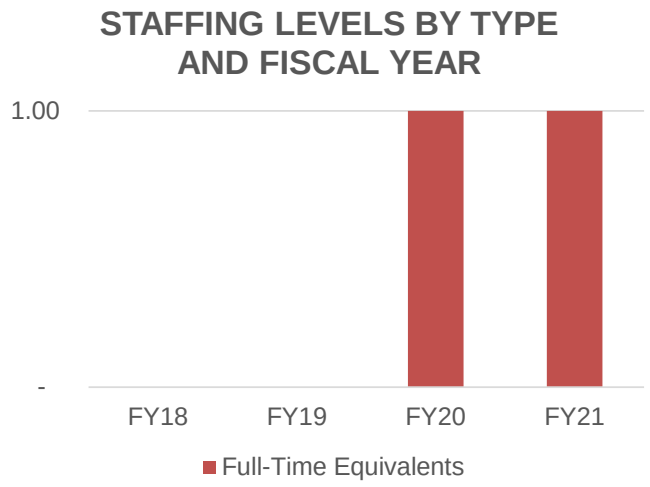
• The County also entered into a three-year agreement with Esri for a Small Municipal and County Government Enterprise Agreement (EA) which grants the County access to Esri term license software on an unlimited basis, including maintenance on all software offered through the EA.

Performance Measures

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
External Public Requests	0	33	60	80
Internal Staff Requests	0	142	200	330
Web Applications - Maintained/Deployed	0	4	6	7

Staffing

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Full-Time Equivalents	-	-	1.00	1.00

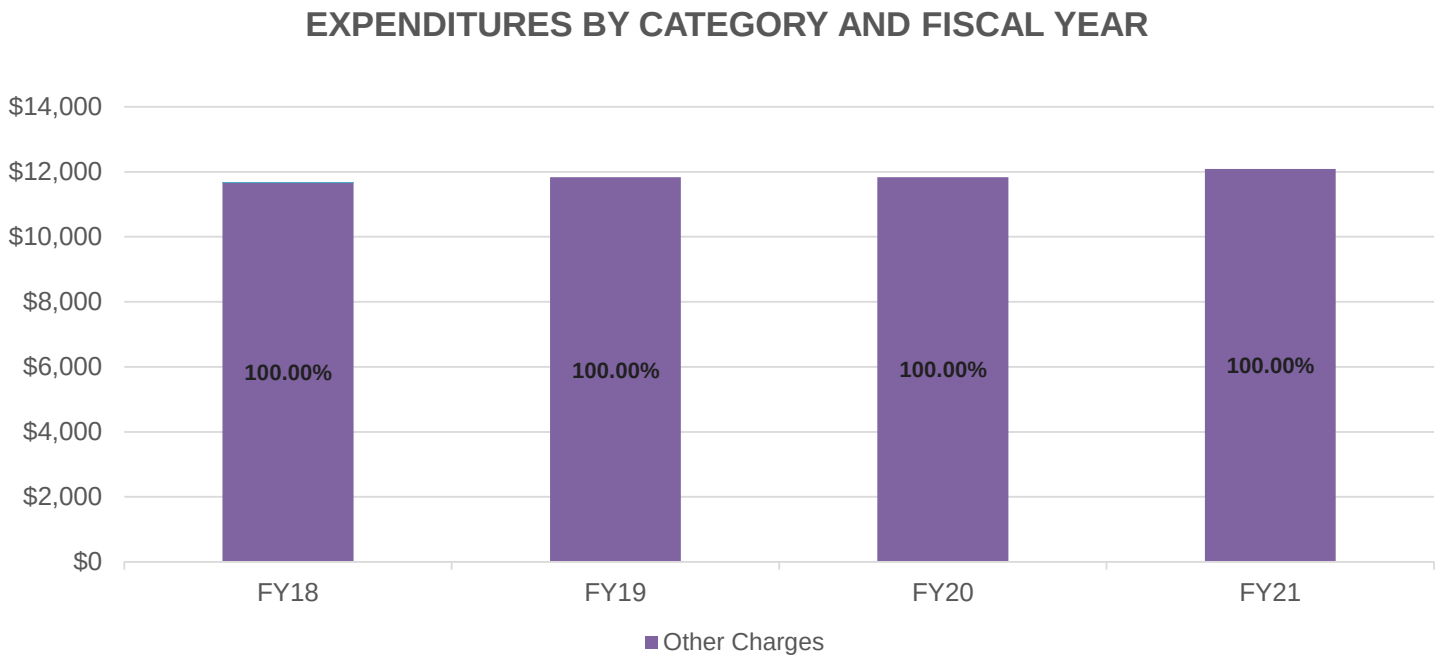


412610 Dues

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	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	11,677	11,833	11,835	12,085
Total	**11,677**	**11,833**	**11,835**	**12,085**

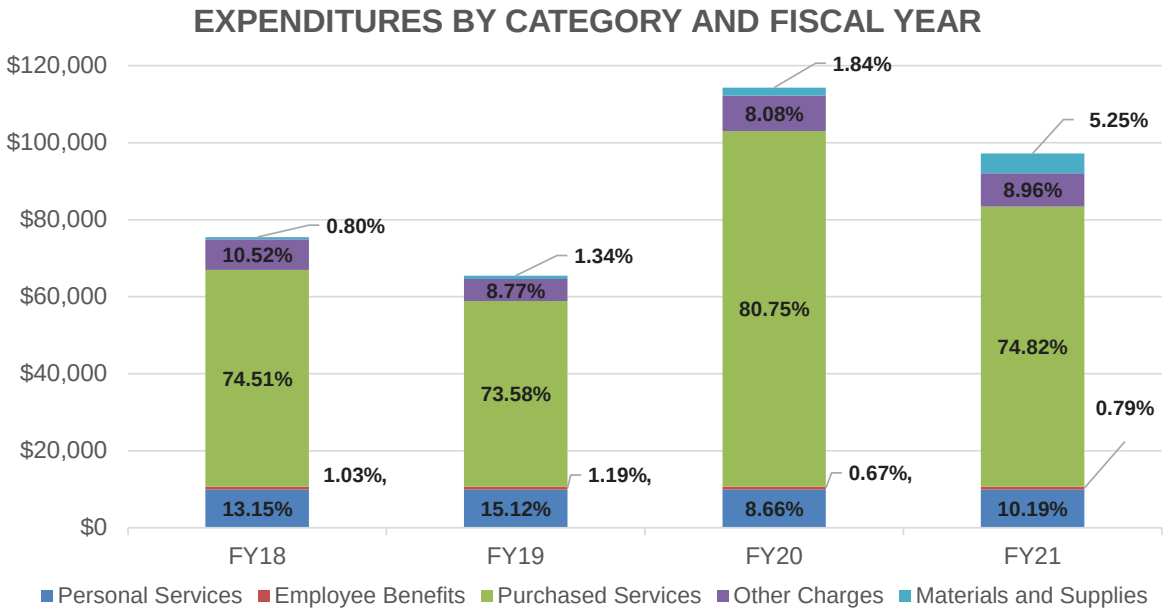
Expenditures				
Other Charges	11,677	11,833	11,835	12,085
Total	**11,677**	**11,833**	**11,835**	**12,085**



413100 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 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.

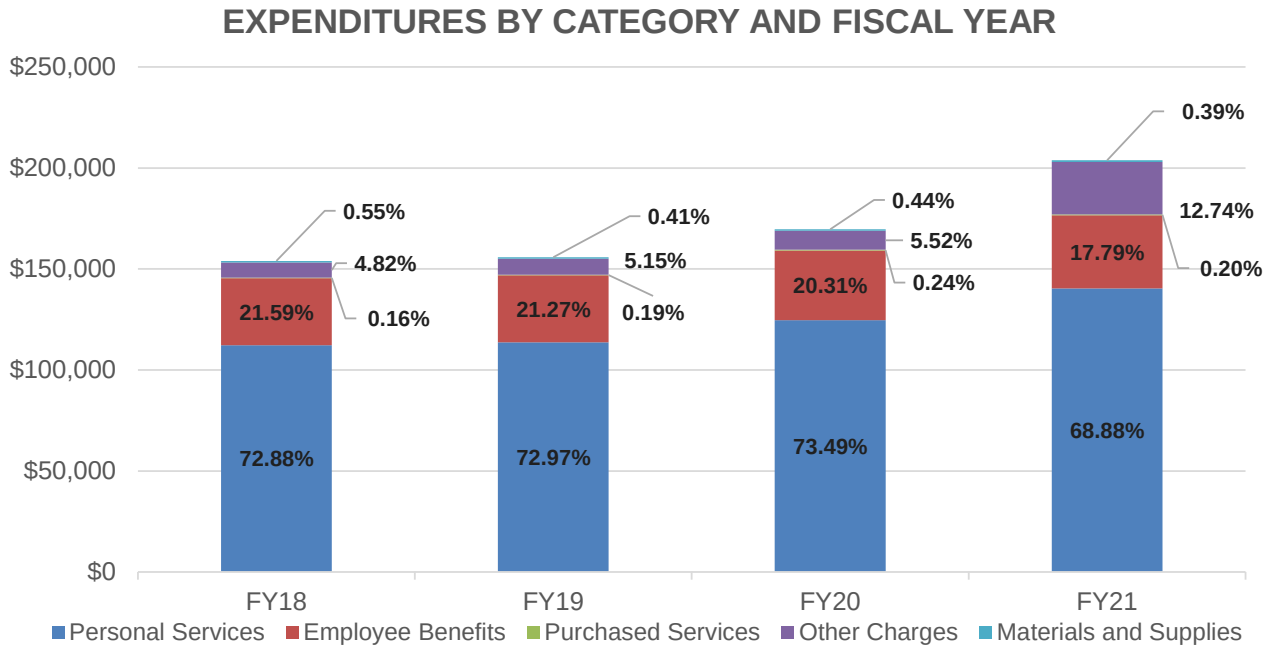
Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	69,969	59,942	108,322	91,212
Functional Aid: State	5,501	5,517	5,974	5,974
Total	**75,470**	**65,459**	**114,296**	**97,186**
Expenditures				
Personal Services	9,922	9,900	9,902	9,902
Employee Benefits	776	778	765	764
Purchased Services	56,230	48,164	92,299	72,715
Other Charges	7,941	5,738	9,230	8,705
Materials and Supplies	601	879	2,100	5,100
Total	**75,470**	**65,459**	**114,296**	**97,186**



413200 Registrar

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	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	117,167	118,871	125,803	159,951
Functional Aid: State	36,818	36,919	43,813	43,813
Total	**153,985**	**155,790**	**169,616**	**203,764**
Expenditures				
Personal Services	112,226	113,677	124,655	140,348
Employee Benefits	33,243	33,140	34,455	36,251
Purchased Services	243	300	400	400
Other Charges	7,422	8,030	9,356	25,965
Materials and Supplies	852	643	750	800
Total	**153,985**	**155,790**	**169,616**	**203,764**



413200 Registrar

Budget Highlights

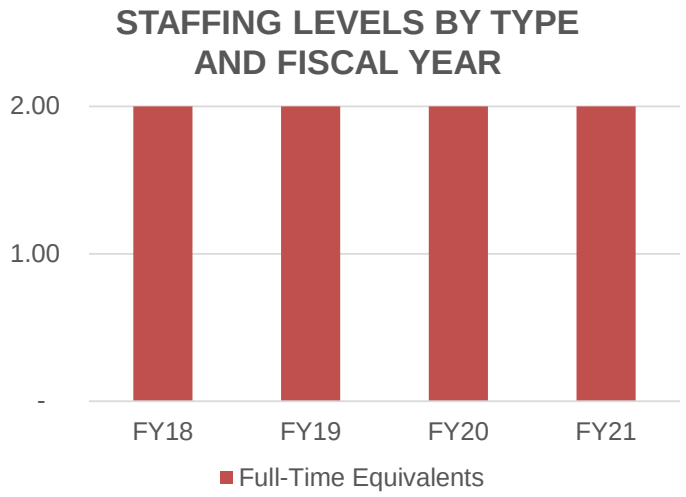
- The budget funds training requirements from the Virginia Electoral Board Association and the Department of Elect
- The department works with the Electoral Board and coordinates all elections within the County.

Performance Measures

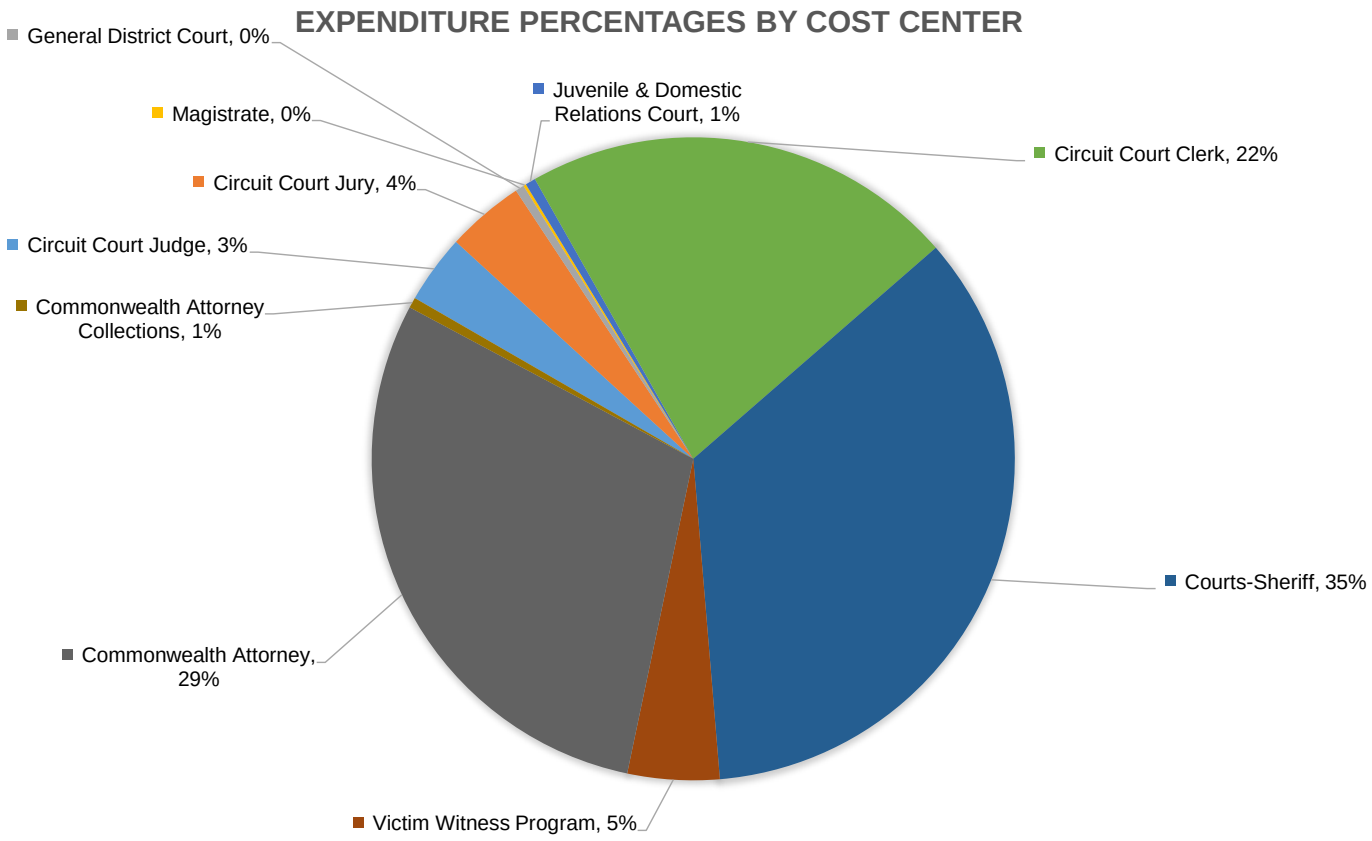
	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Number of Registered Voters	24,460	24,696	25,000	26,000
Number of Elections	2	2	4	2
Voter Turnout (Spring)	14.30%	10.80%	20.00%	20.00%
Voter Turnout (Fall)	43.30%	60.80%	48.00%	80.00%

Staffing

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Full-Time Equivalents	2.00	2.00	2.00	2.00



JUDICIAL ADMINISTRATION



$2,181,028

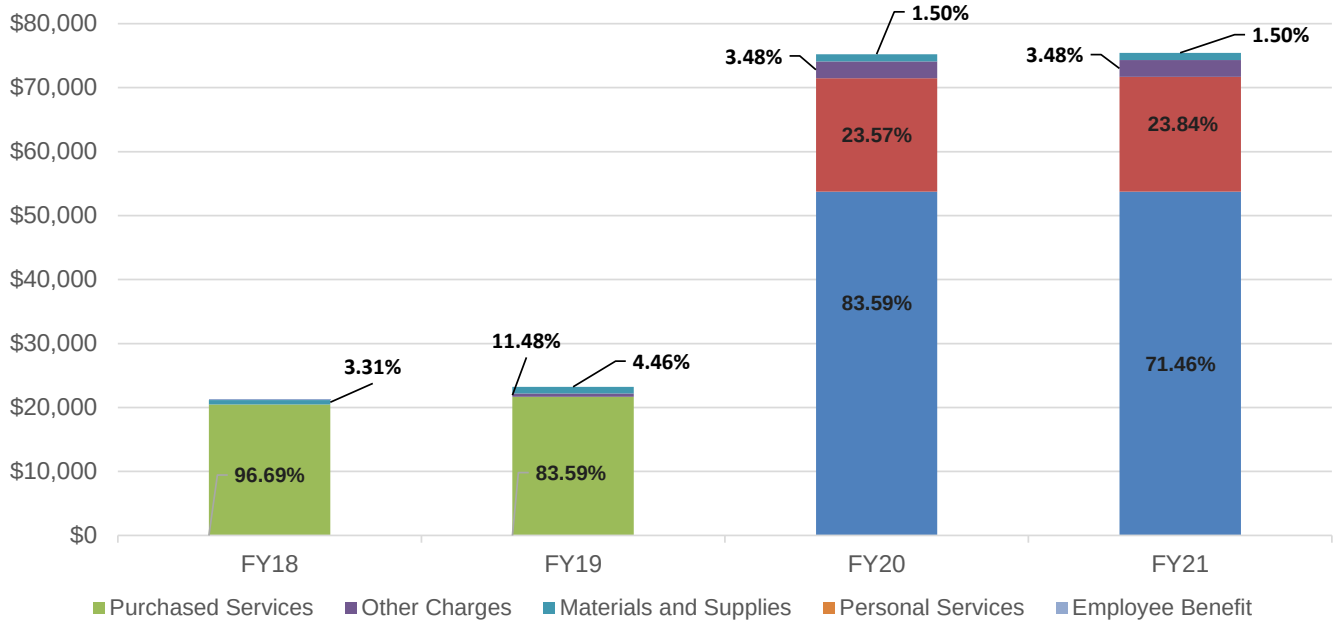
Cost Center	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget	% Change FY20 - FY21
Circuit Court Judge	21,173	23,231	75,236	75,443	0.27%
Circuit Court Jury	61,899	61,292	84,354	85,327	1.14%
General District Court	9,067	5,564	9,635	9,635	0.00%
Magistrate	1,768	2,165	3,000	3,000	0.00%
Juvenile & Domestic Relations Court	3,745	4,812	6,300	11,300	44.25%
Circuit Court Clerk	470,312	477,369	470,181	475,425	1.10%
Courts-Sheriff	662,968	754,401	748,588	765,112	2.16%
Victim Witness Program	70,115	82,851	94,400	100,695	6.25%
Commonwealth Attorney	594,691	624,241	631,944	643,606	1.81%
Commonwealth Attorney Collections	7,867	10,618	11,288	11,485	1.72%
Totals	**1,903,605**	**2,046,544**	**2,134,926**	**2,181,028**	**2.11%**

421100 Circuit Court Judge

The Circuit Court Judge Department includes funding for an administrative assistant position and general office expenses for the Circuit Court Judge. The costs of the administrative assistant's position were previously shared three ways between Madison, Greene and Orange Counties, with Greene County hosting the position. For the years prior to FY20, only Orange County's third of the position's costs are reflected below. As of July 1st, 2019, the position will be hosted in Orange County and shared only between Orange and Madison Counties due to an increasing caseload for the court. Because the position is now hosted in Orange, the total cost of the position is reflected in Orange County's budget for FY20. Madison County's reimbursement for forty percent (40%) of the costs was also included for FY2019-2020 as recovered costs.

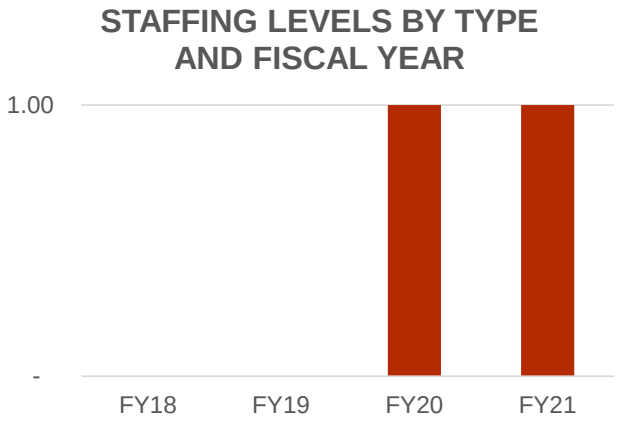
Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	21,173	23,231	75,236	75,443
Total	**21,173**	**23,231**	**75,236**	**75,443**
Expenditures				
Personal Services	-	-	53,760	53,760
Employee Benefit	-	-	17,730	17,937
Purchased Services	20,471	21,663	-	-
Other Charges	-	531	2,621	2,621
Materials and Supplies	701	1,037	1,125	1,125
Total	**21,173**	**23,231**	**75,236**	**75,443**

EXPENDITURES BY CATEGORY AND FISCAL YEAR



Staffing

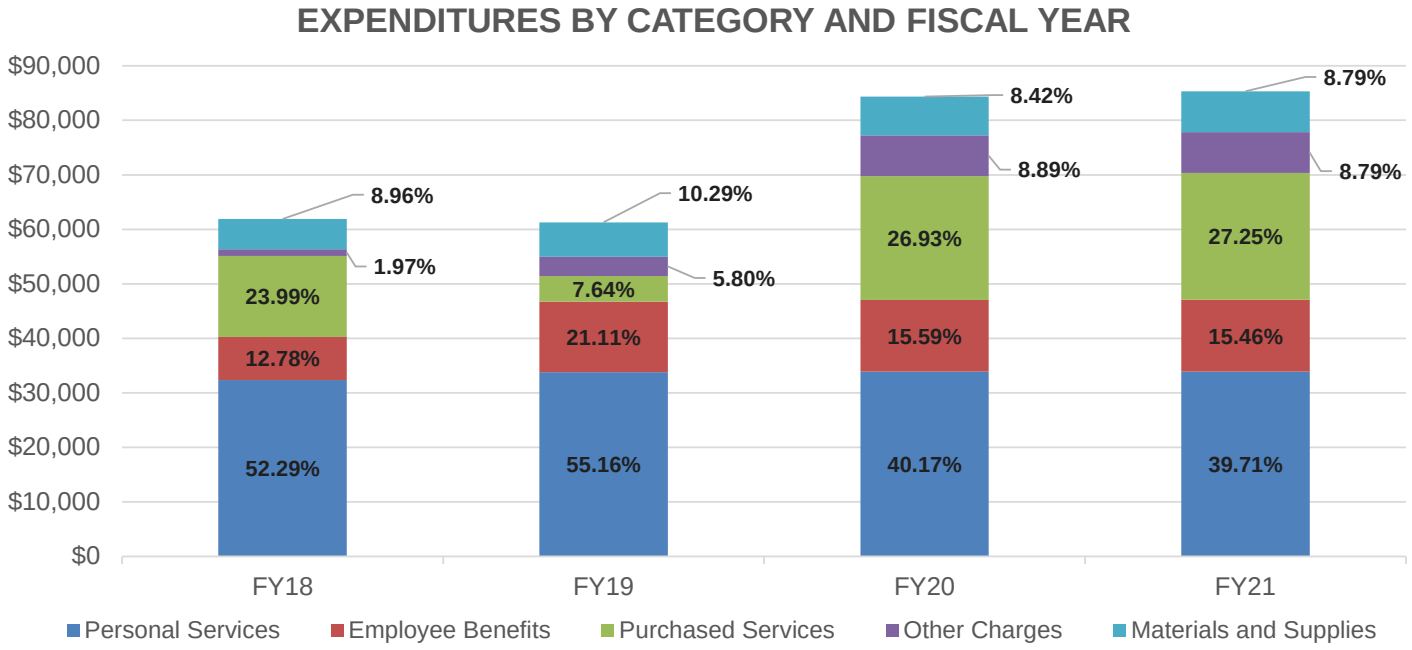
	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Full-Time Equivalents	-	-	1.00	1.00



421110 Circuit Court Jury

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	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	61,899	61,292	84,354	85,327
Total	**61,899**	**61,292**	**84,354**	**85,327**
Expenditures				
Personal Services	32,368	33,808	33,885	33,885
Employee Benefits	7,912	12,941	13,149	13,192
Purchased Services	14,850	4,680	22,720	23,250
Other Charges	1,220	3,553	7,500	7,500
Materials and Supplies	5,549	6,309	7,100	7,500
Total	**61,899**	**61,292**	**84,354**	**85,327**



421110 Circuit Court Jury

Budget Highlights

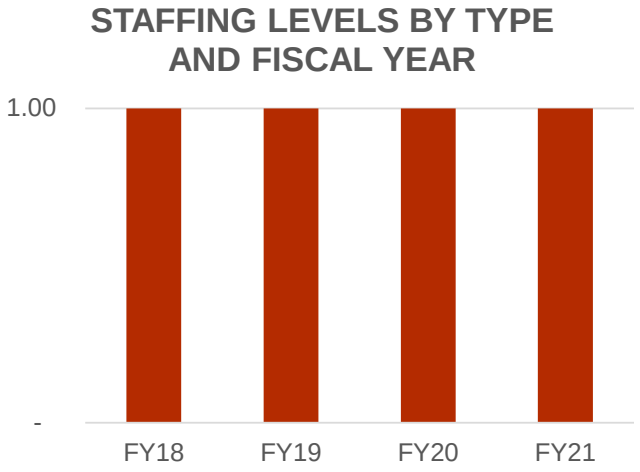
- Each juror receives $30.00/a day for serving on the Jury

Performance Measures

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Number of Jury Trials Requested	50	50	50	50

Staffing

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Full-Time Equivalents	1.00	1.00	1.00	1.00

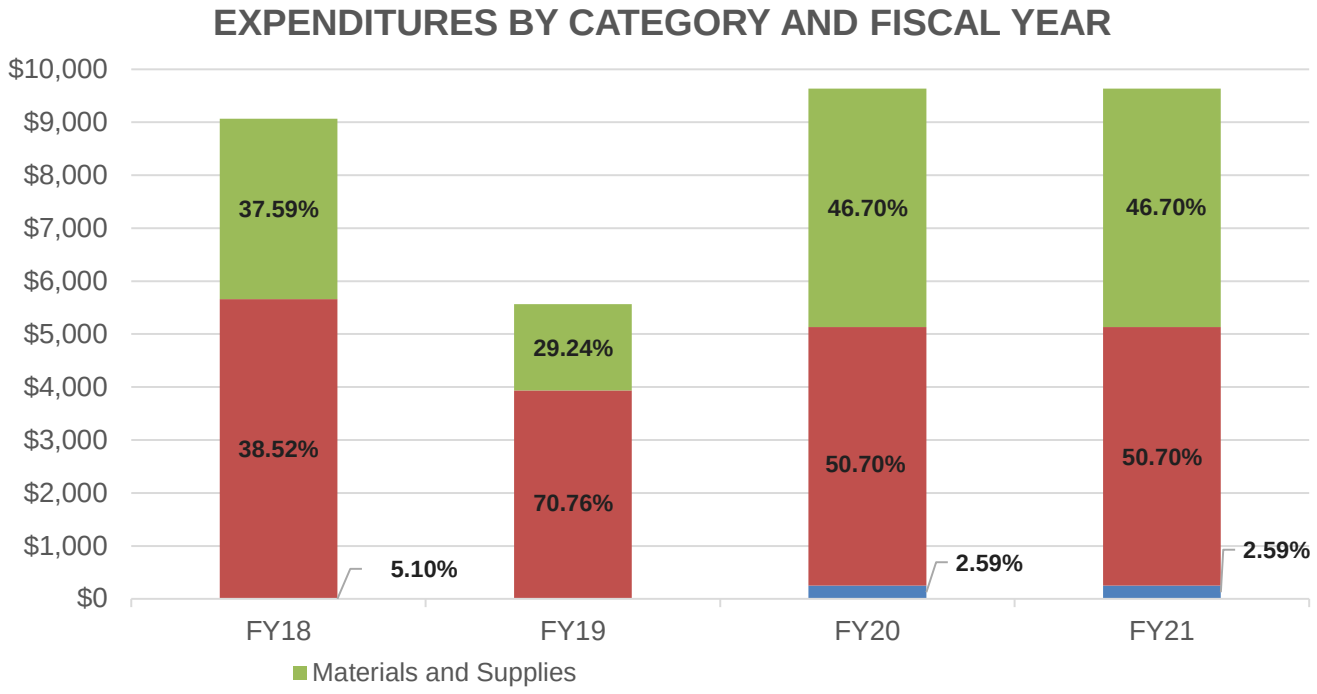


421200 General District Court

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	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	9,067	5,564	9,635	9,635
Total	**9,067**	**5,564**	**9,635**	**9,635**

Expenditures				
Purchased Services	-	-	250	250
Other Charges	5,658	3,937	4,885	4,885
Materials and Supplies	3,408	1,627	4,500	4,500
Total	**9,067**	**5,564**	**9,635**	**9,635**

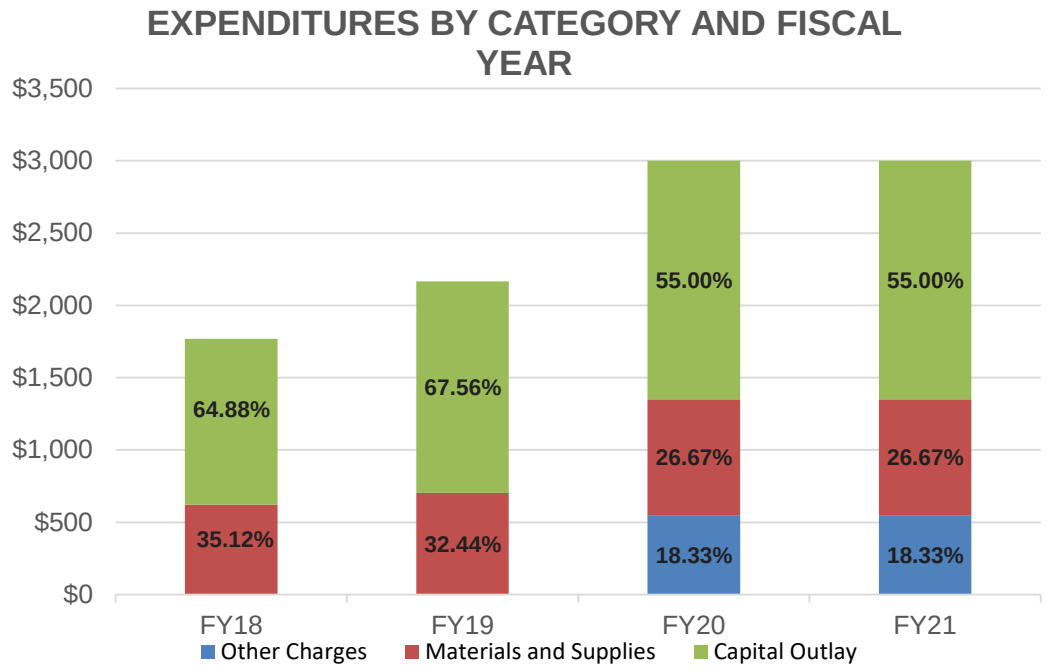


421300 Magistrates

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	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	1,768	2,165	3,000	3,000
Total	**1,768**	**2,165**	**3,000**	**3,000**
Expenditures				
Other Charges	-	-	550	550
Materials and Supplies	621	702	800	800
Capital Outlay	1,147	1,463	1,650	1,650
Total	**1,768**	**2,165**	**3,000**	**3,000**

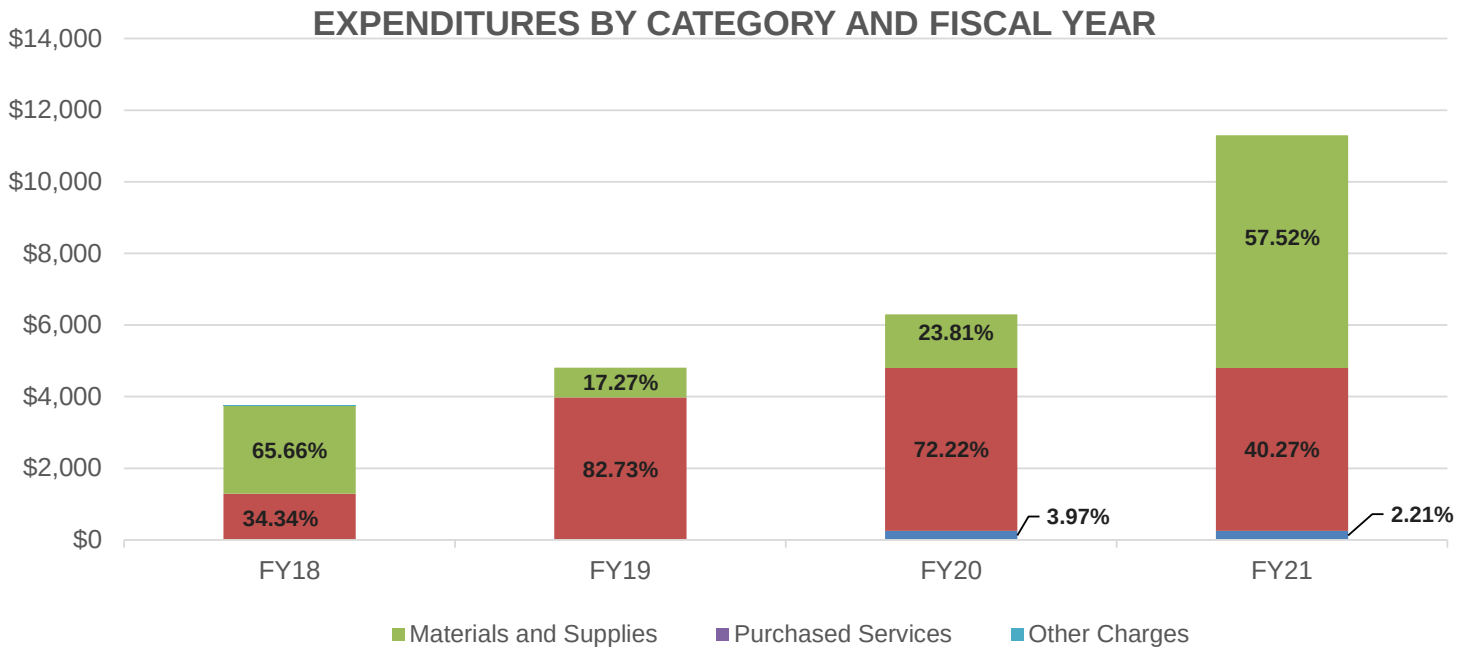


421400 Juvenile & Domestic Relations Court

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 court hears all matters involving juveniles such as criminal or traffic matters. Juvenile delinquency case are cases involving a minor under the age of 18 who has 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 and only because they are commited 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.

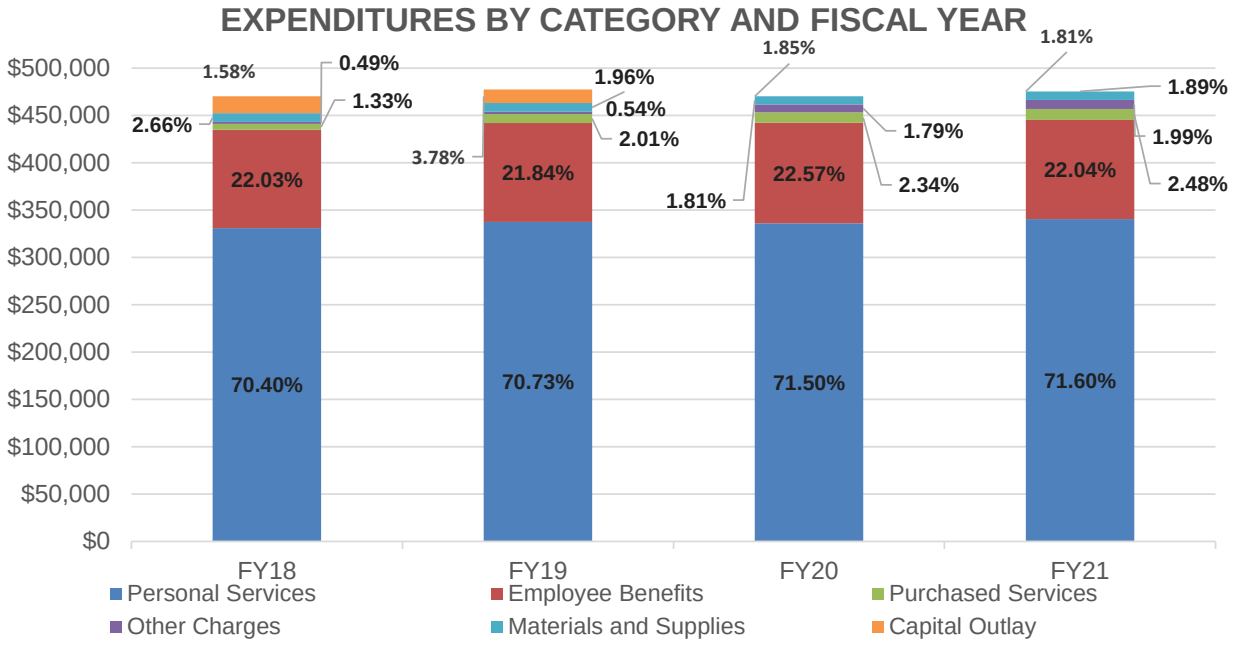
Revenues	**FY18 Actual Amount**	**FY19 Actual Amount**	**FY20 Adopted Budget**	**FY21 Adopted Budget**
Undesignated Revenues	3,745	4,812	6,300	11,300
Total	**3,745**	**4,812**	**6,300**	**11,300**
Expenditures				
Purchased Services	-	-	250	250
Other Charges	1,286	3,981	4,550	4,550
Materials and Supplies	2,459	831	1,500	6,500
Total	**3,745**	**4,812**	**6,300**	**11,300**



421600 Clerk of the Circuit Court

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	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	178,365	188,446	184,472	178,379
Functional Aid: State	291,947	288,923	285,709	297,046
Total	**470,312**	**477,369**	**470,181**	**475,425**
Expenditures				
Personal Services	331,123	337,631	336,181	340,407
Employee Benefits	103,622	104,236	106,100	104,768
Purchased Services	6,248	9,583	11,000	11,800
Other Charges	2,309	2,561	8,400	9,450
Materials and Supplies	9,235	9,058	8,500	9,000
Capital Outlay	17,775	14,300	-	-
Total	**470,312**	**477,369**	**470,181**	**475,425**



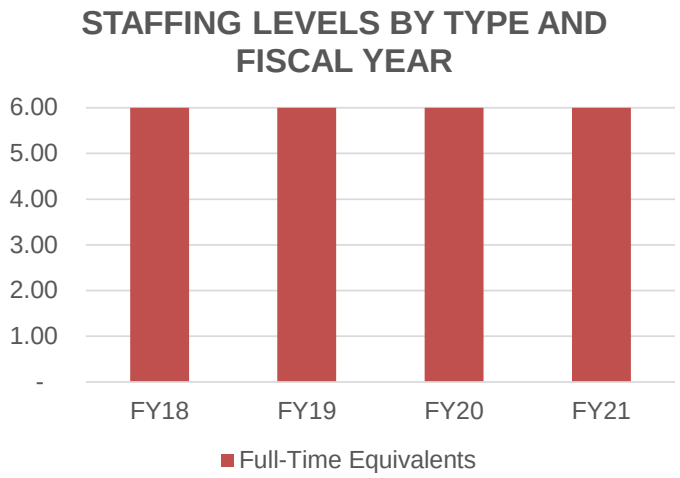
421600	Clerk of the Circuit Court

Performance Measures

	CY18 Actuals	CY19 Actuals	CY20 Projection	CY21 Projection
Deeds Recorded	5,849	6,000	6,000	6,000
Criminal Cases	229	550	550	550
Civil Cases	362	400	400	400
Concealed Handgun Permits	770	775	775	775

Staffing

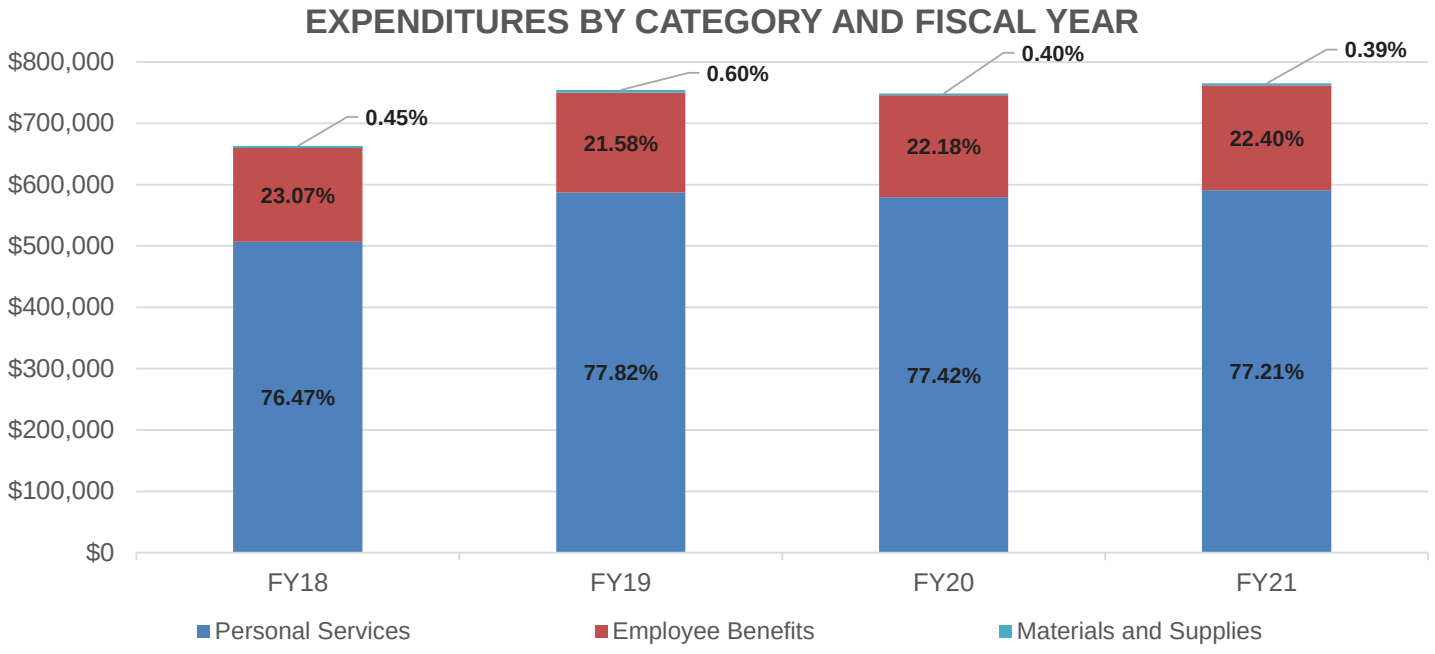
	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Full-Time Equivalents	6.00	6.00	6.00	6.00



421700 Sheriff- Courts

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	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	591,782	677,651	682,688	699,212
Permits, Fees & Charges	71,186	76,750	65,900	65,900
Total	**662,968**	**754,401**	**748,588**	**765,112**
Expenditures				
Personal Services	506,992	587,110	579,552	590,763
Employee Benefits	152,976	162,791	166,036	171,349
Materials and Supplies	3,000	4,500	3,000	3,000
Total	**662,968**	**754,401**	**748,588**	**765,112**



Budget Highlights

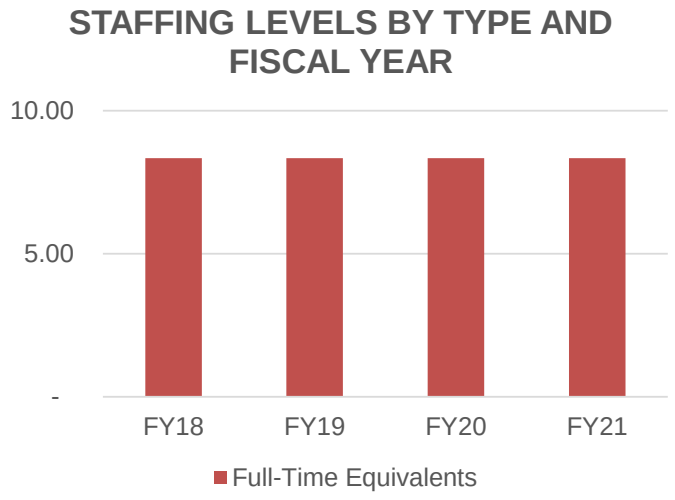
- The police supplies line in this budget not only purchases needed equipment (handcuffs, leg irons, Taser training and deployment cartridges, etc) but it is also used to repair, replace or add to the courthouse camera system.
- The main portion of this budget provides the salaries, on-call pay and overtime 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

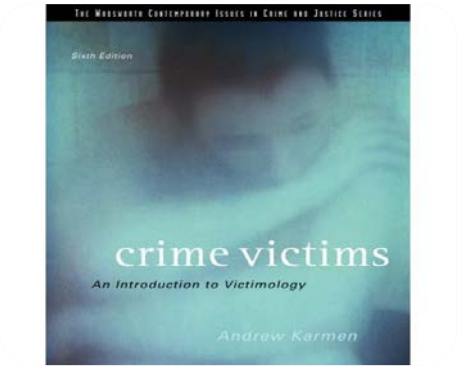
	CY18 Actuals	CY19 Actuals	CY20 Projection	CY21 Projection
Inmate Transports	361	321	N/A	N/A
TDO Transports	24	38	N/A	N/A
Court Inmates Held	1,048	1,016	N/A	N/A
Civil Papers Served	7,851	8,488	N/A	N/A

Staffing

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Full-Time Equivalents	8.34	8.34	8.34	8.34



421900 Victim Witness Program

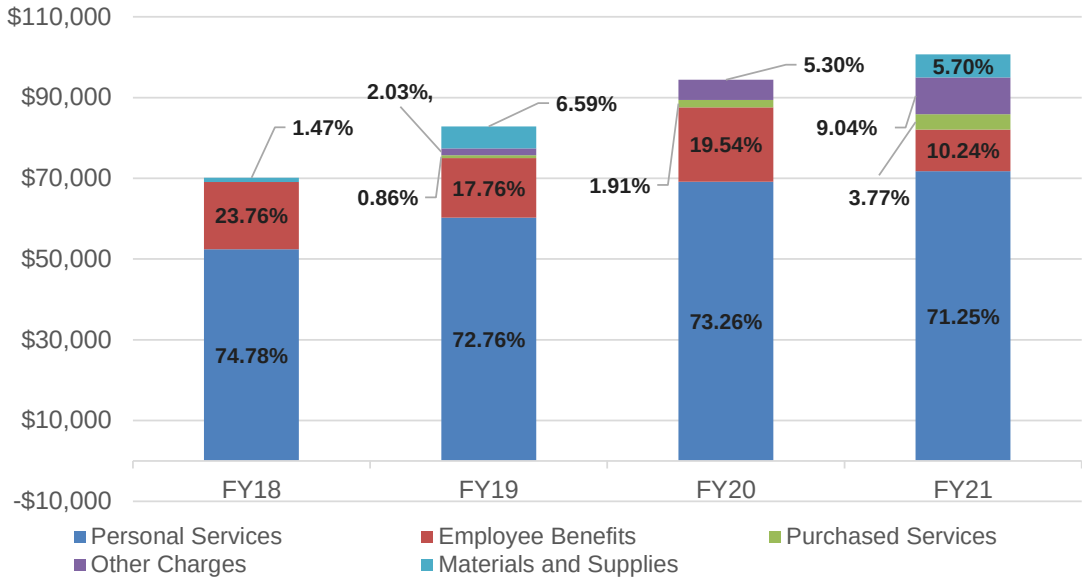


The Victim Witness Program was established in the Sheriff's Office during fiscal year 1997 with a grant from the Department of Criminal Justice Services (DCJS). The Victim Witness advocate works to reduce the confusion, fear and anxiety that crime victims and witnesses have regarding the criminal justice 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	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	299	-	-	3,900
Functional Aid: State	27,301	20,713	18,880	24,199
Functional Aid: Federal	42,516	62,139	75,520	72,596
Total	**70,115**	**82,851**	**94,400**	**100,695**

Expenditures				
Personal Services	52,430	60,283	69,153	71,745
Employee Benefits	16,657	14,712	18,447	10,312
Purchased Services	-	716	1,800	3,800
Other Charges	-	1,684	5,000	9,100
Materials and Supplies	1,028	5,456	-	5,738
Total	**70,115**	**82,851**	**94,400**	**100,695**

EXPENDITURES BY CATEGORY AND FISCAL YEAR



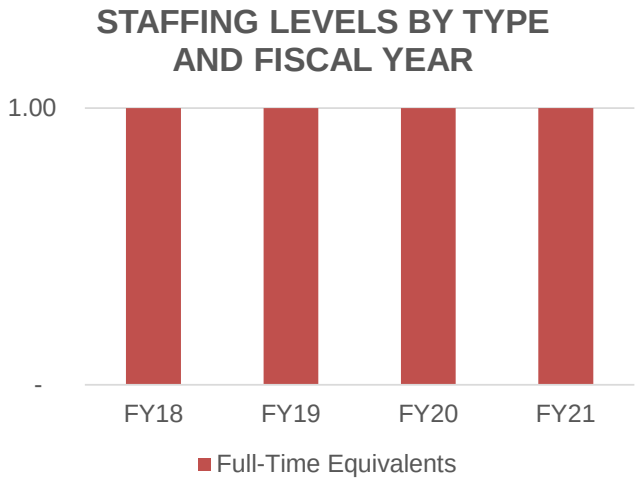
421900 Victim Witness Program

Budget Highlights

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

Staffing

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Full-Time Equivalents	1.00	1.00	1.00	1.00

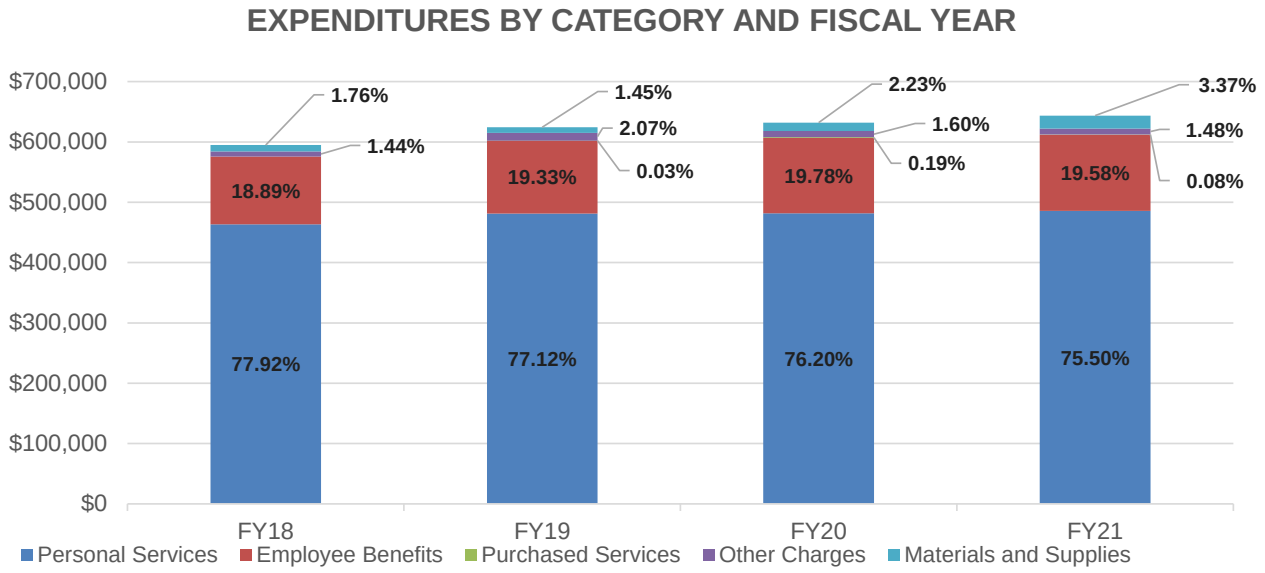


422100 Commonwealth's Attorney

The Commonwealth's 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.

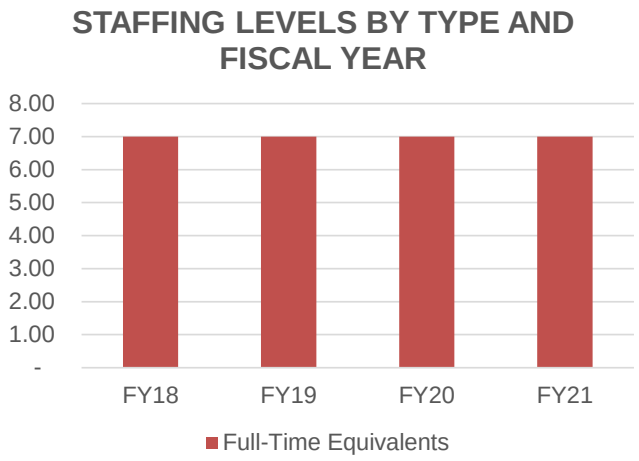
Criminal legal advice is provide to many law enforcement agencies and officers, including the Sheriff's Office, both Town Police Departments, the Blue Ridge Narcotics Task Force, Virginia State Police, Virginia Game and Inland Fisheries, Department of Motor Vehicles and Child Protective Services.

Revenues	**FY18 Actual Amount**	**FY19 Actual Amount**	**FY20 Adopted Budget**	**FY21 Adopted Budget**
Undesignated Revenues	334,027	311,155	290,537	281,962
Permits, Fees & Charges	25,494	16,712	32,600	20,000
Functional Aid: State	235,170	296,374	308,807	341,644
Total	**594,691**	**624,241**	**631,944**	**643,606**
Expenditures				
Personal Services	463,382	481,384	481,517	485,901
Employee Benefits	112,336	120,696	125,030	126,010
Purchased Services	-	161	1,220	500
Other Charges	8,534	12,927	10,102	9,515
Materials and Supplies	10,439	9,073	14,075	21,680
Total	**594,691**	**624,241**	**631,944**	**643,606**



Staffing

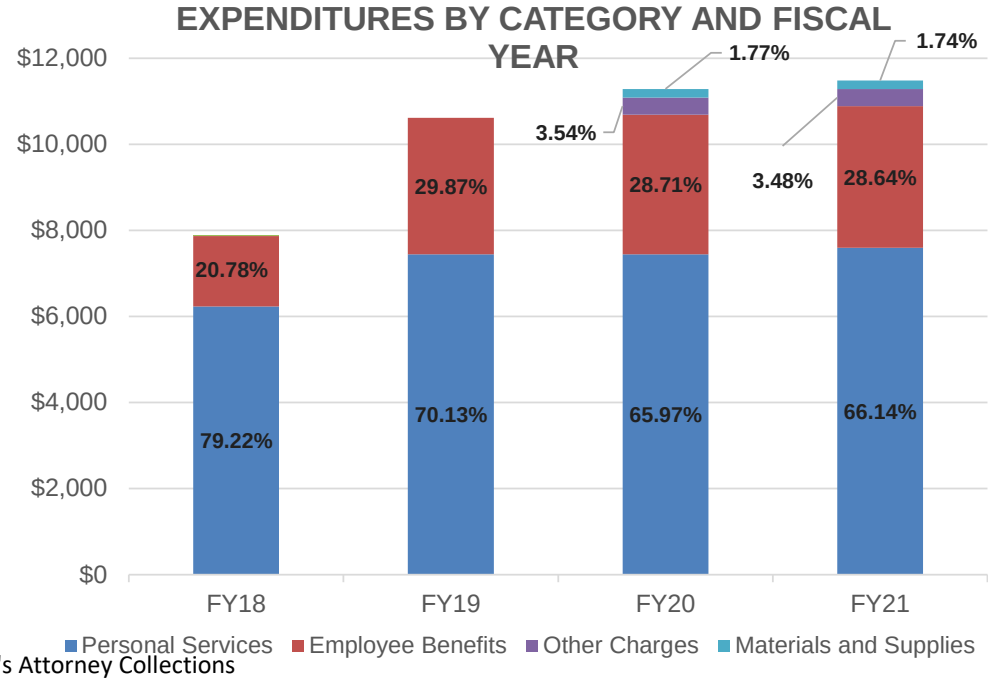
	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Full-Time Equivalents	7.00	7.00	7.00	7.00



422101 Commonwealth's Attorney Collections

Pursuant to Virginia Code § 19.2-349, the Commonwealth's 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	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	5,163	7,560	8,688	8,485
Transfers & Reserves	2,704	3,058	2,600	3,000
Total	**7,867**	**10,618**	**11,288**	**11,485**
Expenditures				
Personal Services	6,232	7,446	7,447	7,596
Employee Benefits	1,635	3,172	3,241	3,289
Other Charges	-	-	400	400
Materials and Supplies	-	-	200	200
Total	**7,867**	**10,618**	**11,288**	**11,485**



422101 Commonwealth's Attorney Collections

Budget Highlights

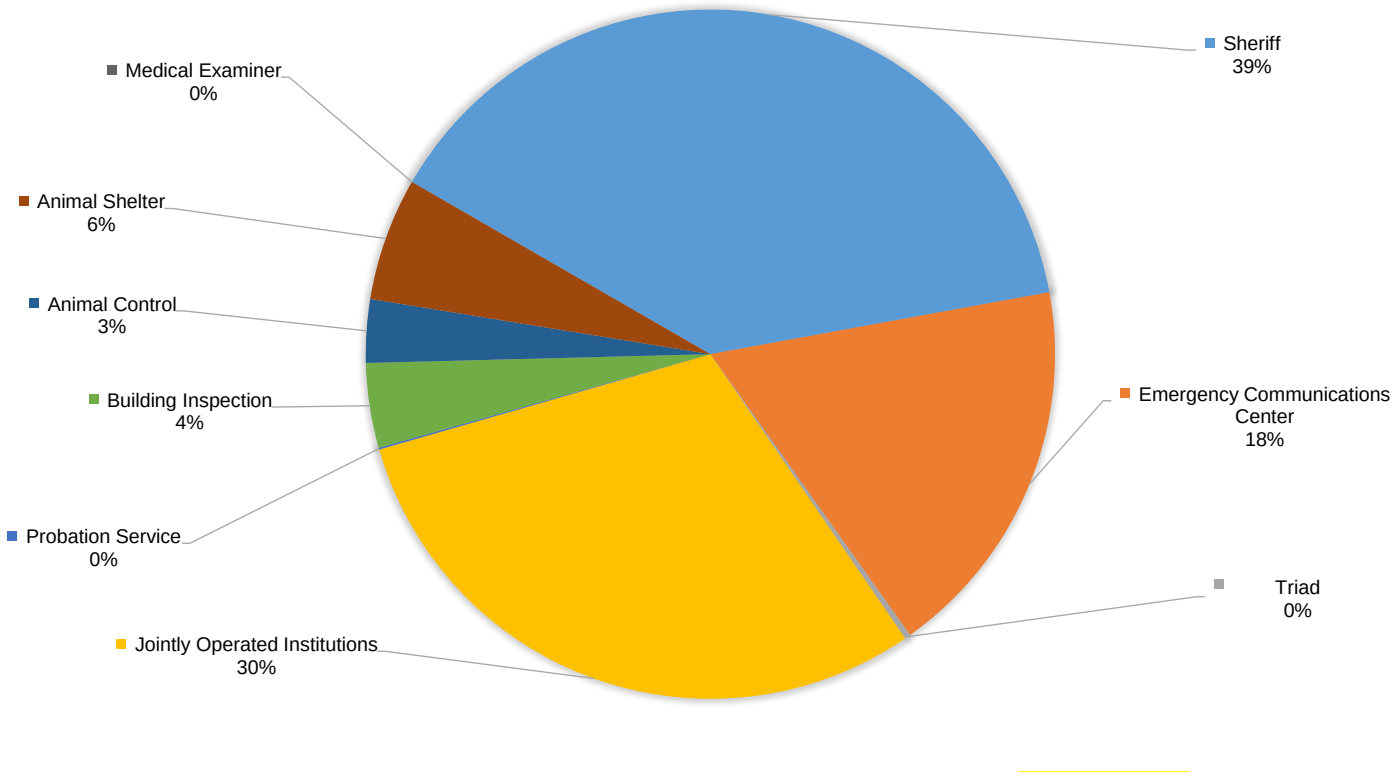
- The budget continues to provide funds for the in-house collection program for court fines and fees.

Performance Measures

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Gross Collections	369,589	370,000	370,000	370,000
Net Collections	314,959	315,000	315,000	315,000
Locality/State Split	60,745	61,000	61,000	61,000

PUBLIC SAFETY

EXPENDITURE PERCENTAGES BY COST CENTER



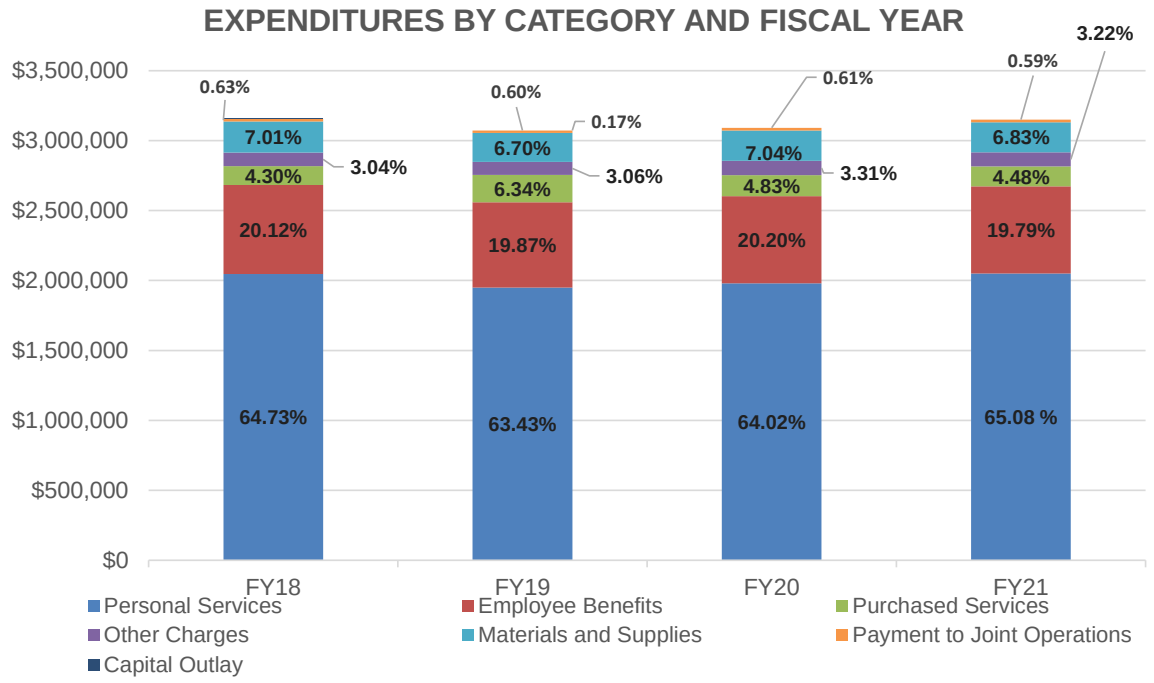
$8,122,863

Cost Center	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget	% Change FY20 - FY21
Sheriff	3,161,491	3,073,165	3,092,180	3,150,661	1.86%
Emergency Communications Center	1,132,638	1,350,527	1,558,547	1,465,681	-6.34%
Triad	24,021	23,430	22,015	22,257	1.09%
Jointly Operated Institutions	2,525,817	2,578,075	2,507,914	2,444,892	-2.58%
Probation Service	2,912	5,474	6,636	6,886	3.63%
Building Inspection	337,036	328,161	307,817	322,394	4.52%
Animal Control	203,076	188,687	222,136	241,442	8.00%
Animal Shelter	404,905	356,098	472,302	468,150	-0.89%
Medical Examiner	460	420	500	500	0.00%
Totals	**7,792,356**	**7,904,037**	**8,190,047**	**8,122,863**	**-0.83%**

431200 Sheriff

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	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	1,771,672	1,653,600	1,608,794	1,648,537
Permits, Fees & Charges	56,125	62,417	63,823	71,340
Functional Aid: State	1,333,694	1,357,148	1,419,563	1,430,784
Total	**3,161,491**	**3,073,165**	**3,092,180**	**3,150,661**
Expenditures				
Personal Services	2,046,435	1,949,364	1,979,486	2,050,599
Employee Benefits	636,113	610,645	624,482	623,505
Purchased Services	135,977	194,691	149,265	141,179
Other Charges	95,969	94,117	102,368	101,570
Materials and Supplies	221,637	206,037	217,616	215,268
Payment to Joint Operations	20,008	18,311	18,963	18,540
Capital Outlay	5,352	-	-	-
Total	**3,161,491**	**3,073,165**	**3,092,180**	**3,150,661**



Budget Highlights

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

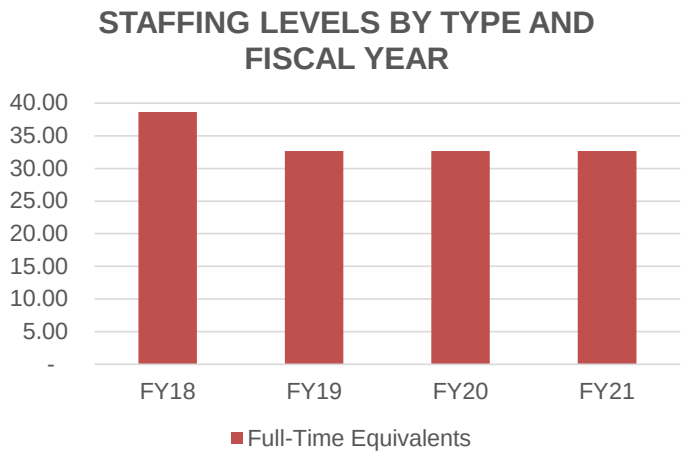
Statistical Category

	CY18 Actuals	CY19 Actuals	CY20 Projection	CY21 Projection
Vehicular Crashes Worked	164	187	NA	NA
Burglaries Investigated	21	22	NA	NA
Rape Cases Investigated	3	9	NA	NA
Incidents Handled	21,844	43,061*	NA	NA

*Neither crime nor crash statistics are released by the Virginia State Police or Department of Motor Vehicles until July of the following year. * This number includes calls for all LE agencies in the county. ECC software doesn't break it down.*

Staffing

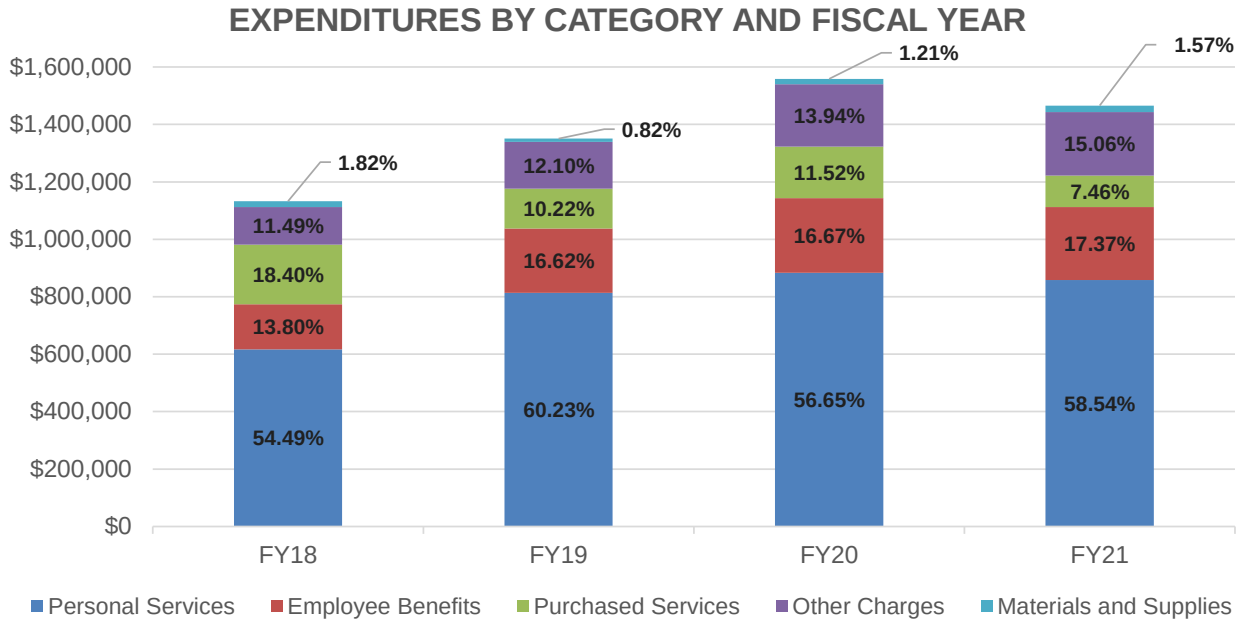
	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Full-Time Equivalents	38.66	32.66	32.66	32.66



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	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	1,018,775	1,233,648	1,444,547	1,349,181
Functional Aid: State	113,863	116,879	114,000	116,500
Total	**1,132,638**	**1,350,527**	**1,558,547**	**1,465,681**
Expenditures				
Personal Services	617,146	813,413	882,981	857,969
Employee Benefits	156,303	224,515	259,877	254,524
Purchased Services	208,376	137,999	179,609	109,400
Other Charges	130,194	163,478	217,280	220,788
Materials and Supplies	20,619	11,122	18,800	23,000
Total	**1,132,638**	**1,350,527**	**1,558,547**	**1,465,681**



Budget Highlights

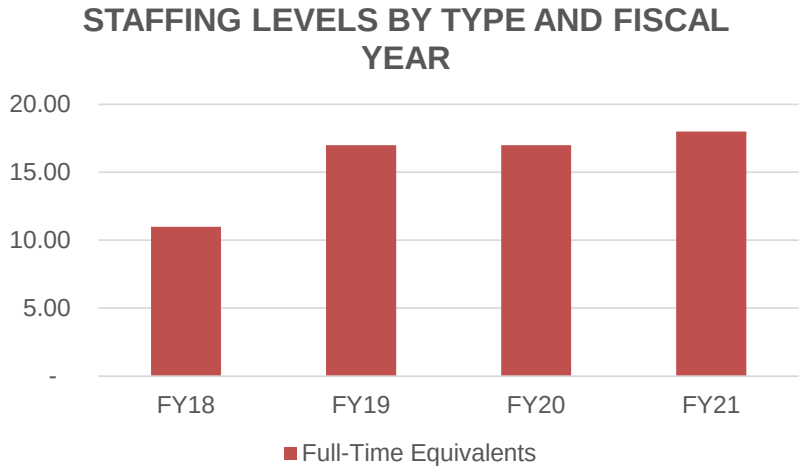
- Acquire the CALEA (Commission on Accreditation for Law Enforcement Agencies) program to continue to improve delivery of public safety services.
- Continue training for Public Safety Telecommunicators and Supervisors per minimum requirements.

Performance Measures

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Number of calls received	84,555	83,420	85,000	85,000
Number of calls transferred to Sheriff's Office	3,900	N/A	N/A	N/A
Percentage of calls answered within 10 seconds	97%	98%	98%	98%
Amount of staff fully trained and certified	13	21	23	23
Retention rate	90%	75%	75%	75%

Staffing

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Full-Time Equivalents	11.00	17.00	17.00	18.00

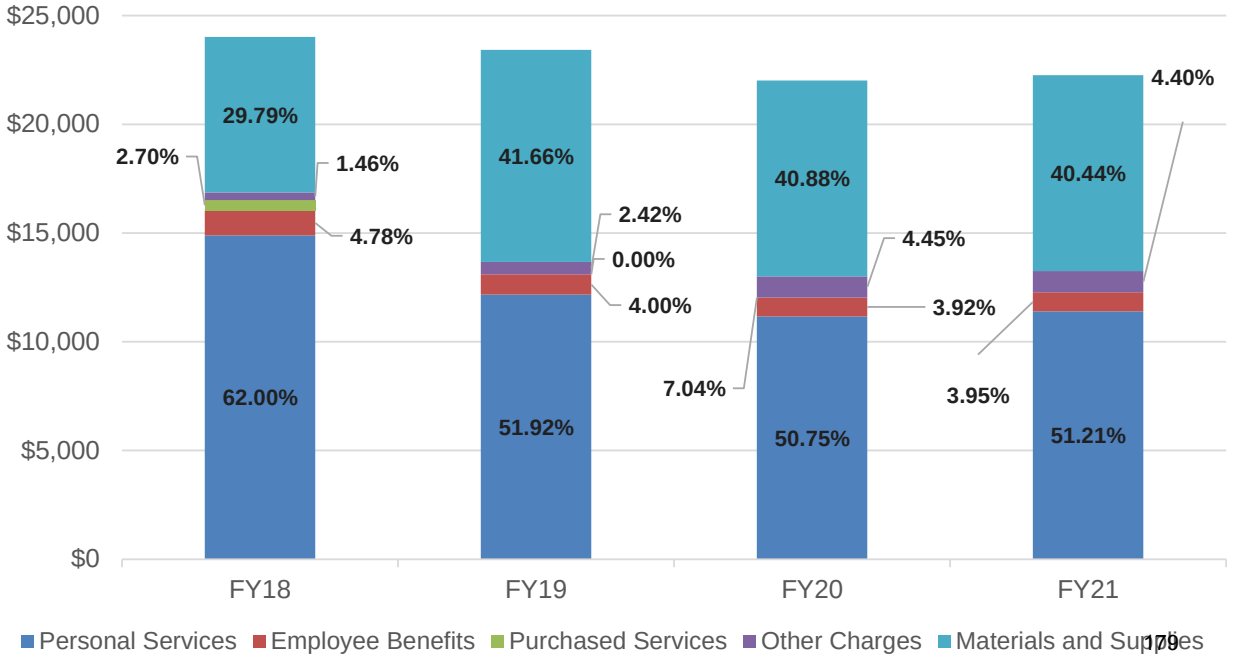


431770 Triad

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	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	24,021	23,430	22,015	22,257
Total	**24,021**	**23,430**	**22,015**	**22,257**
Expenditures				
Personal Services	14,892	12,164	11,173	11,397
Employee Benefits	1,148	938	862	880
Purchased Services	474	-	-	-
Other Charges	351	568	980	980
Materials and Supplies	7,156	9,760	9,000	9,000
Total	**24,021**	**23,430**	**22,015**	**22,257**

EXPENDITURES BY CATEGORY AND FISCAL YEAR



431770 Triad

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 session meetings, etc.

Statistical Category

	CY18 Actuals	CY19 Actuals	CY20 Projection	CY21 Projection
Number of TRIAD Programs	26	62	N/A	N/A
Number of Attendees	1,154	1,239	N/A	N/A

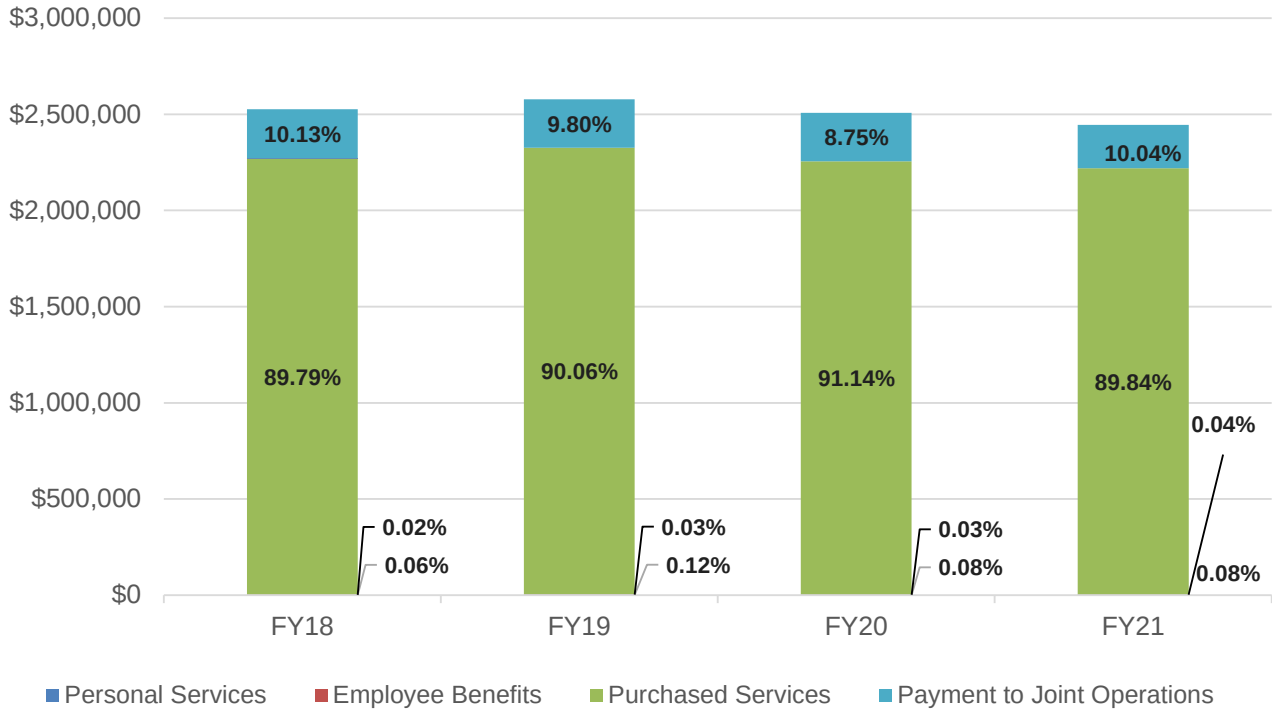
**Neither crime nor crash statistics are released by the Virginia State Police or Department of Motor Vehicles until July of the following year.*

433200 Jointly Operated Institutions

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	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	2,525,817	2,578,075	2,507,914	2,444,892
Total	**2,525,817**	**2,578,075**	**2,507,914**	**2,444,892**

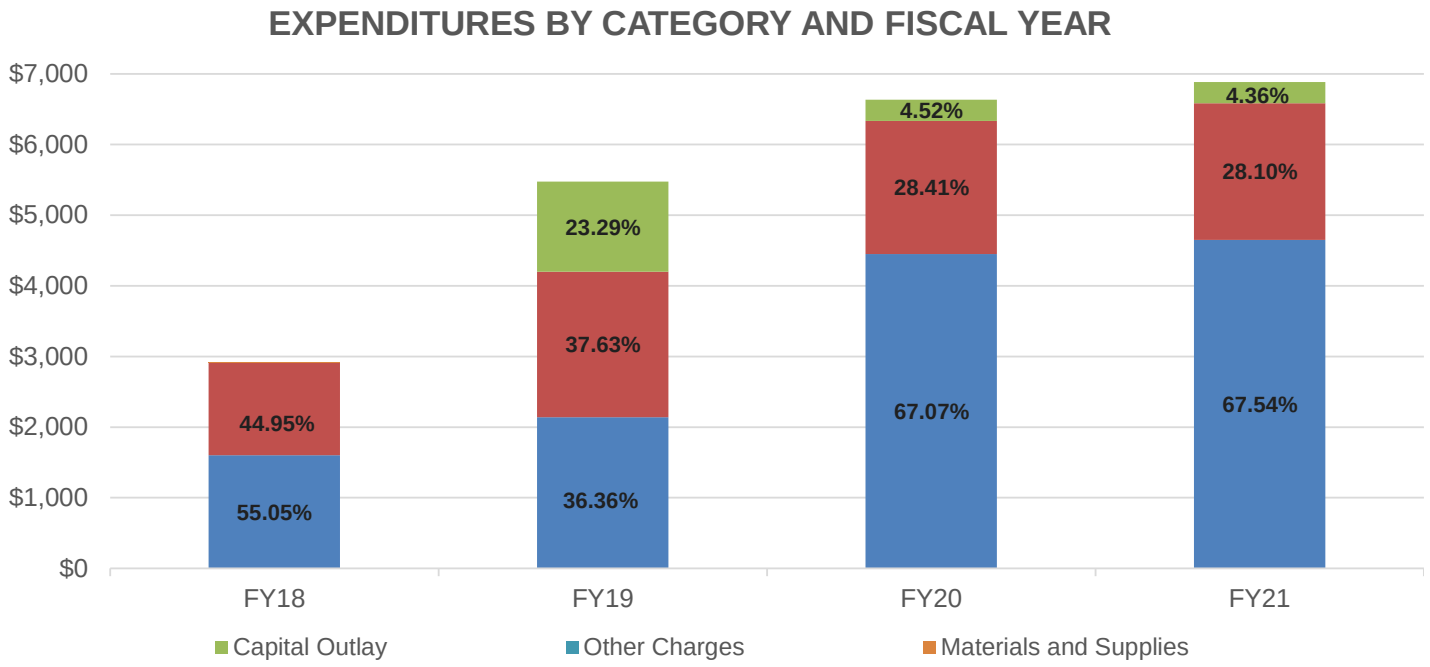
Expenditures				
Personal Services	1,530	3,000	2,000	2,025
Employee Benefits	478	770	1,007	747
Purchased Services	2,267,900	2,321,769	2,253,073	2,216,856
Payment to Joint Operations	255,909	252,536	251,834	225,264
Total	**2,525,817**	**2,578,075**	**2,507,914**	**2,444,892**



433300 Probation Service

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

Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	2,912	5,474	6,636	6,886
Total	**2,912**	**5,474**	**6,636**	**6,886**
Expenditures				
Other Charges	1,603	2,139	4,451	4,651
Materials and Supplies	1,309	2,060	1,885	1,935
Capital Outlay	-	1,275	300	300
Total	**2,912**	**5,474**	**6,636**	**6,886**

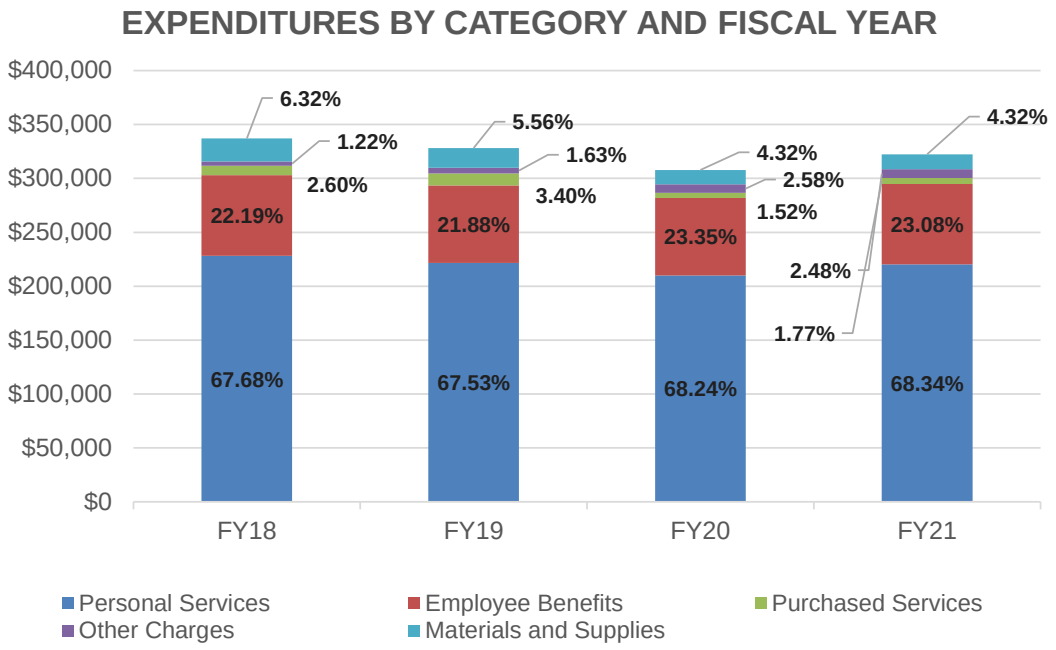


434100 Building Inspection

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	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	(45,085)	(75,863)	(70,708)	(74,256)
Permits, Fees & Charges	382,121	404,024	378,525	396,650
Total	**337,036**	**328,161**	**307,817**	**322,394**

Expenditures				
Personal Services	228,094	221,622	210,047	220,326
Employee Benefits	74,778	71,808	71,865	74,418
Purchased Services	8,753	11,144	4,670	5,720
Other Charges	4,104	5,352	7,940	8,010
Materials and Supplies	21,307	18,235	13,295	13,920
Total	**337,036**	**328,161**	**307,817**	**322,394**



434100 Building Inspection

Budget Highlights

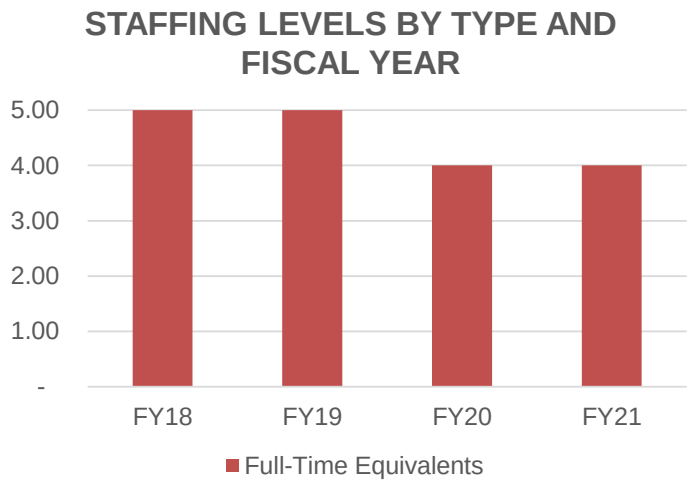
- Due to the increasing work volume, the part-time administrative assistant position was made full-time in FY18.
- The Department continues to assist contractors and citizens on residential dwellings and commercial projects.
- The Department continues replacement of street signs (due to storm damage,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

Performance Measures

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Number of building inspections conducted	7,536	8,341	8,500	8,500
Number of Zoning/Erosion Inspections	795	1,064	1,200	1,100

Staffing

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Full-Time Equivalents	5.00	5.00	4.00	4.00



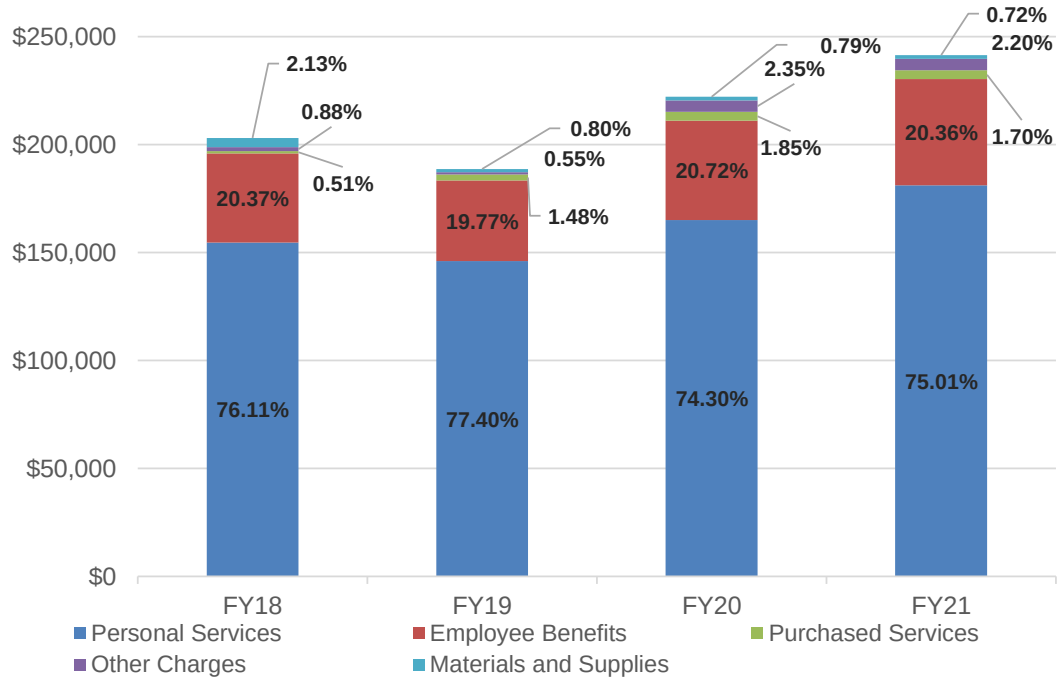
435100 Animal Control

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	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	203,076	188,687	222,136	241,442
Total	**203,076**	**188,687**	**222,136**	**241,442**

Expenditures				
Personal Services	154,571	146,047	165,038	181,113
Employee Benefits	41,366	37,308	46,034	49,169
Purchased Services	1,028	2,786	4,100	4,100
Other Charges	1,794	1,043	5,214	5,310
Materials and Supplies	4,317	1,503	1,750	1,750
Total	**203,076**	**188,687**	**222,136**	**241,442**

EXPENDITURES BY CATEGORY AND FISCAL YEAR



Budget Highlights

- The Sheriff's Office acquired a third Animal Control Officer starting on July 1, 2017. The additional position relieves 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.

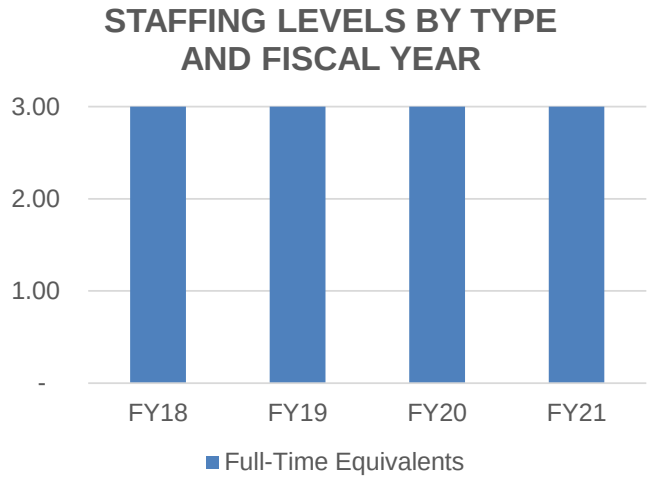
Statistical Category

	CY18 Actuals*	CY19 Actuals	CY20 Projection	CY21 Projection
Animal Complaints	705	N/A	N/A	N/A
Animal Related Calls for Service	N/A	2077	N/A	N/A
Dog/Cat Bites	17	66	N/A	N/A
Stray Cat/Dog	N/A	N/A	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

	FY18 Actuals	FY19 Projection	FY20 Projection	FY21 Projection
Full-Time Equivalents	3.00	3.00	3.00	3.00

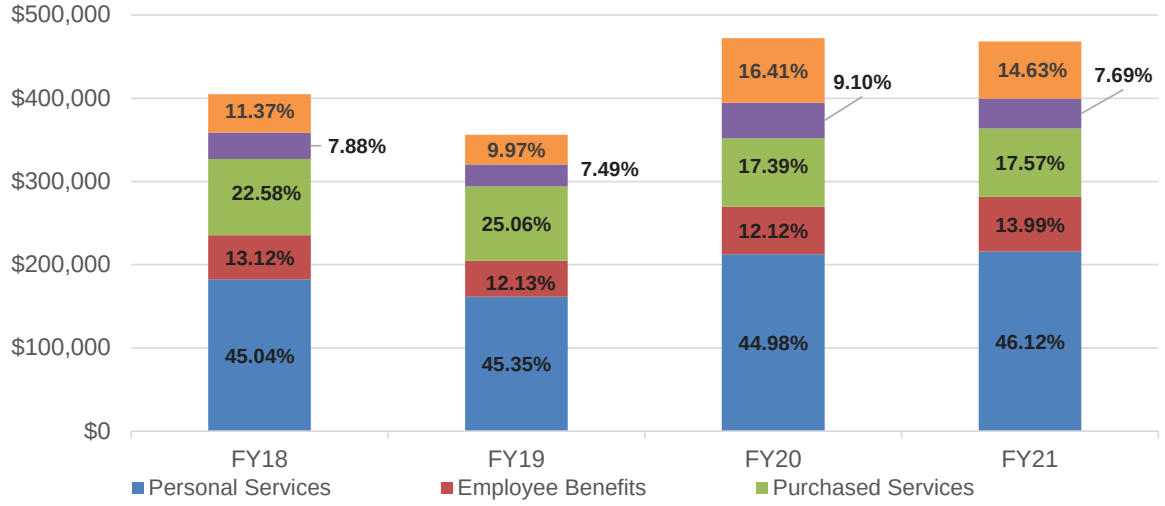


435200 Animal Shelter

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	**FY18 Actual Amount**	**FY19 Actual Amount**	**FY20 Adopted Budget**	**FY21 Adopted Budget**
Undesignated Revenues	355,874	309,483	421,802	417,350
Permits, Fees & Charges	49,031	46,615	50,500	50,800
Functional Aid: Local	-	-	-	-
Functional Aid: State	-	-	-	-
Total	**404,905**	**356,098**	**472,302**	**468,150**
Expenditures				
Personal Services	182,369	161,485	212,455	215,906
Employee Benefits	53,135	43,192	57,225	65,494
Purchased Services	91,444	89,246	82,150	82,250
Other Charges	31,905	26,674	42,972	36,000
Materials and Supplies	46,052	35,501	77,500	68,500
Total	**404,905**	**356,098**	**472,302**	**468,150**

EXPENDITURES BY CATEGORY AND FISCAL YEAR



Budget Highlights

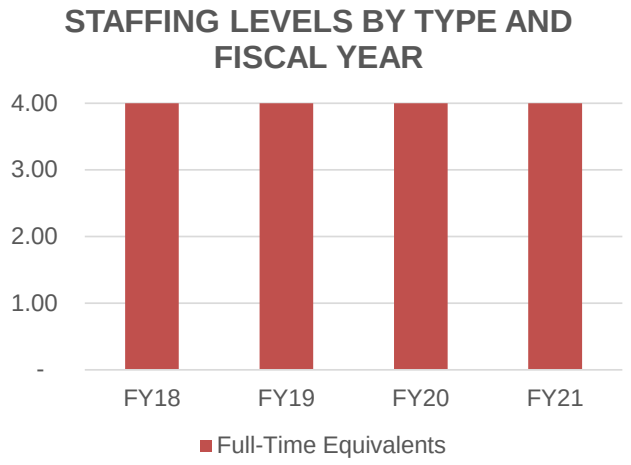
- In addition to the Adopted Budget, donations are received and appropriated throughout the year that are used to fund an Emergency Vet program.
- The Animal Shelter budget continues to provide continuing education opportunities for its employees.
- The Shelter continues to provide supplies and medical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

Performance Measures

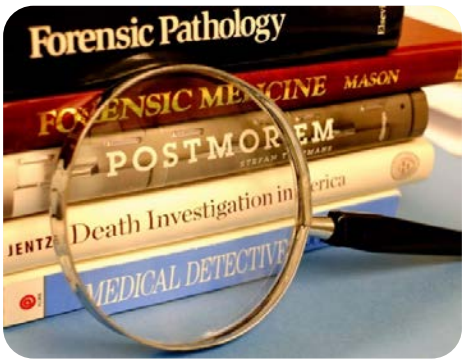
	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Number of animals placed in homes	928	875	860	860
Number of animals transferred to other agencies	144	180	170	170
In-kind contributions/donations	$44,933	$30,000	$30,000	$30,000

Staffing

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Full-Time Equivalents	4.00	4.00	4.00	4.00

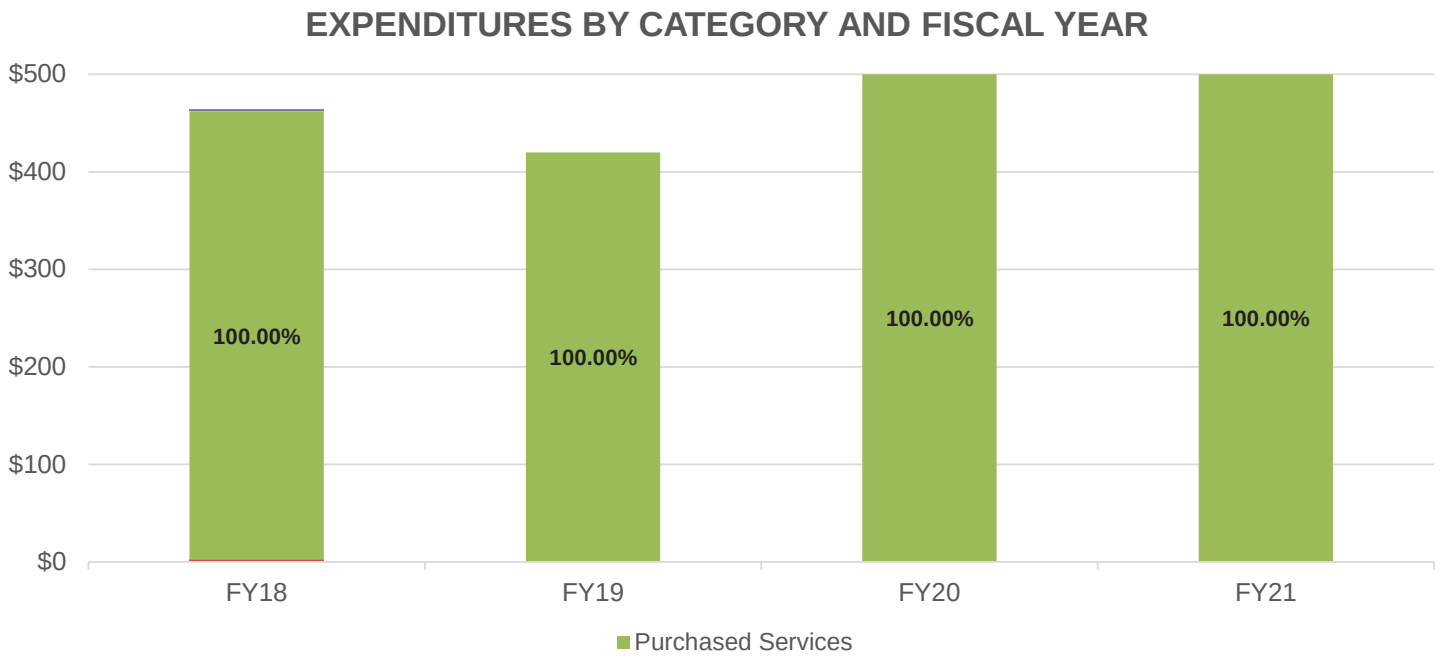


435300 Medical Examiner



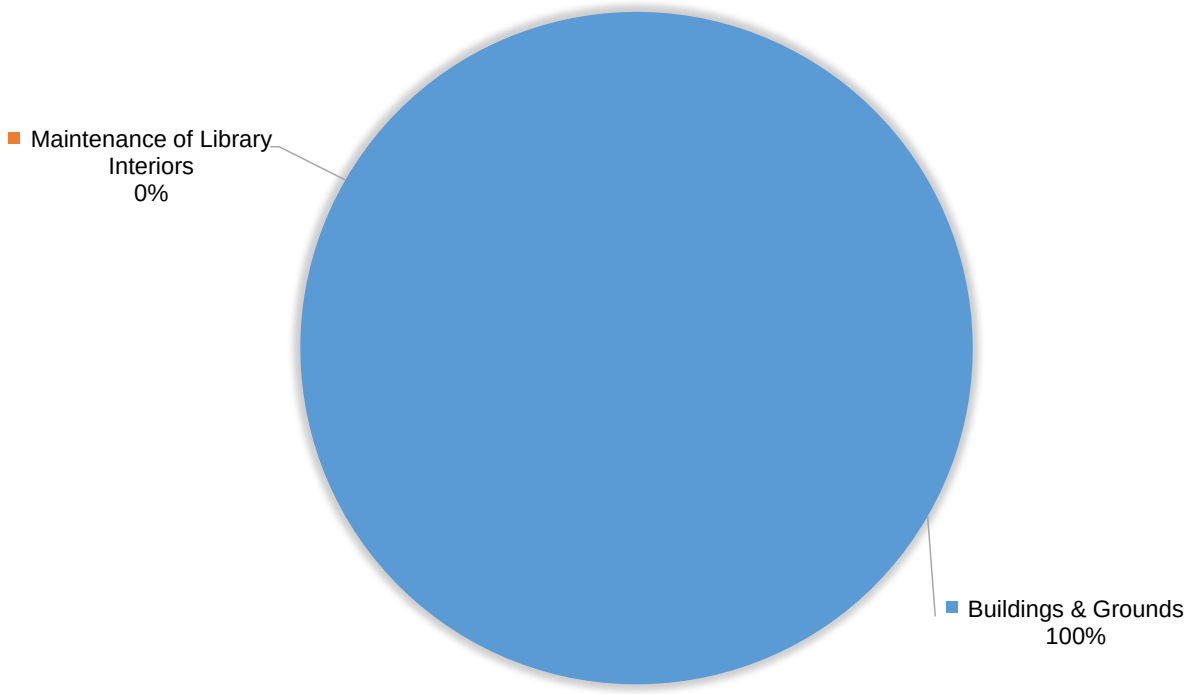
The Medical Examiner is required to provide a medical assessment for any death that occurs under certain circumstances. This service is provided by the State and is partially reimbursable.

Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	460	420	500	500
Total	**460**	**420**	**500**	**500**
Expenditures				
Purchased Services	460	420	500	500
Total	**460**	**420**	**500**	**500**



PUBLIC WORKS

EXPENDITURE PERCENTAGES BY COST CENTER



$1,328,372

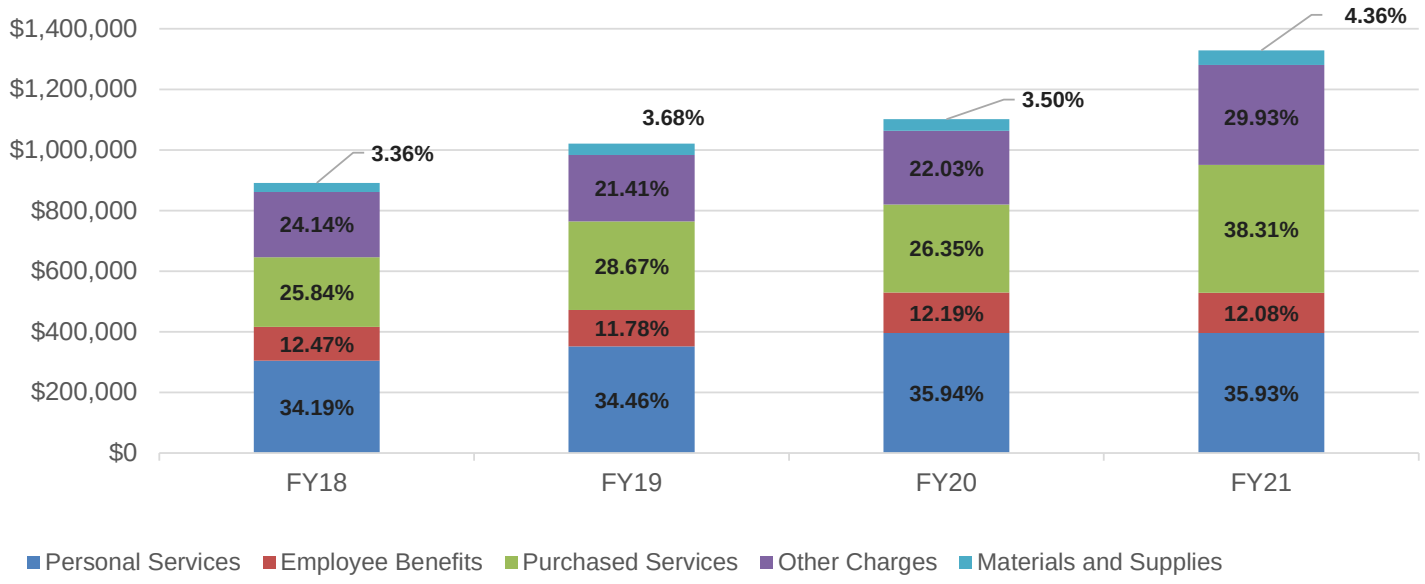
Cost Center	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget	% Change FY20 - FY21
Buildings & Grounds	891,261	1,020,608	1,101,371	1,328,372	17.09%
Maintenance of Library Interiors	36,551	-	-	-	
Totals	**927,812**	**1,020,608**	**1,101,371**	**1,328,372**	**17.09%**

443200 Maintenance of Buildings & Grounds

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, the Buildings and Grounds Department provides management of general government construction projects.

Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	891,261	1,020,608	1,101,371	1,328,372
Total	**891,261**	**1,020,608**	**1,101,371**	**1,328,372**
Expenditures				
Personal Services	304,744	351,725	395,787	395,759
Employee Benefits	111,128	120,208	134,291	133,033
Purchased Services	230,259	292,641	290,200	421,900
Other Charges	215,169	218,482	242,593	329,680
Materials and Supplies	29,961	37,552	38,500	48,000
Capital Outlay	-	-	-	-
Total	**891,261**	**1,020,608**	**1,101,371**	**1,328,372**

EXPENDITURES BY CATEGORY AND FISCAL YEAR



Budget Highlights

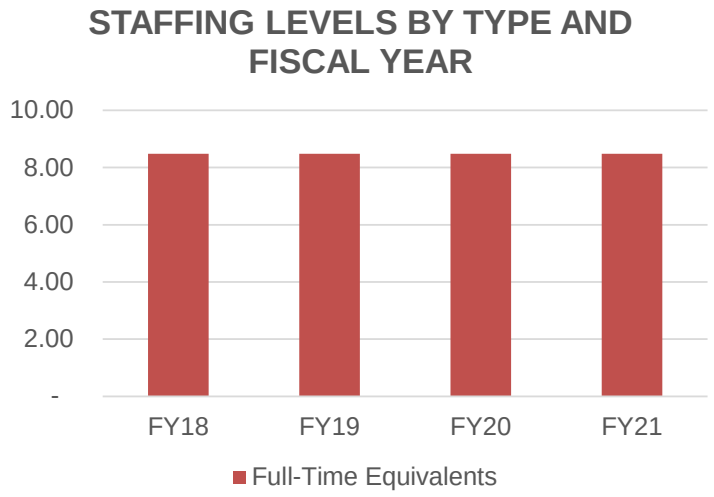
- The Buildings & Grounds Supervisor position was upgraded to Assistant Public Works Director for FY18.
- The FY18 budget includes additional funding to provide uniforms for employees of the department.

Performance Measures

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Energy Costs	$162,750	$161,775	$177,000	$245,000
Number of Service Tickets	412	366	400	400
Number of Projects	10	8	11	8

Staffing

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Full-Time Equivalents	8.48	8.48	8.48	8.48

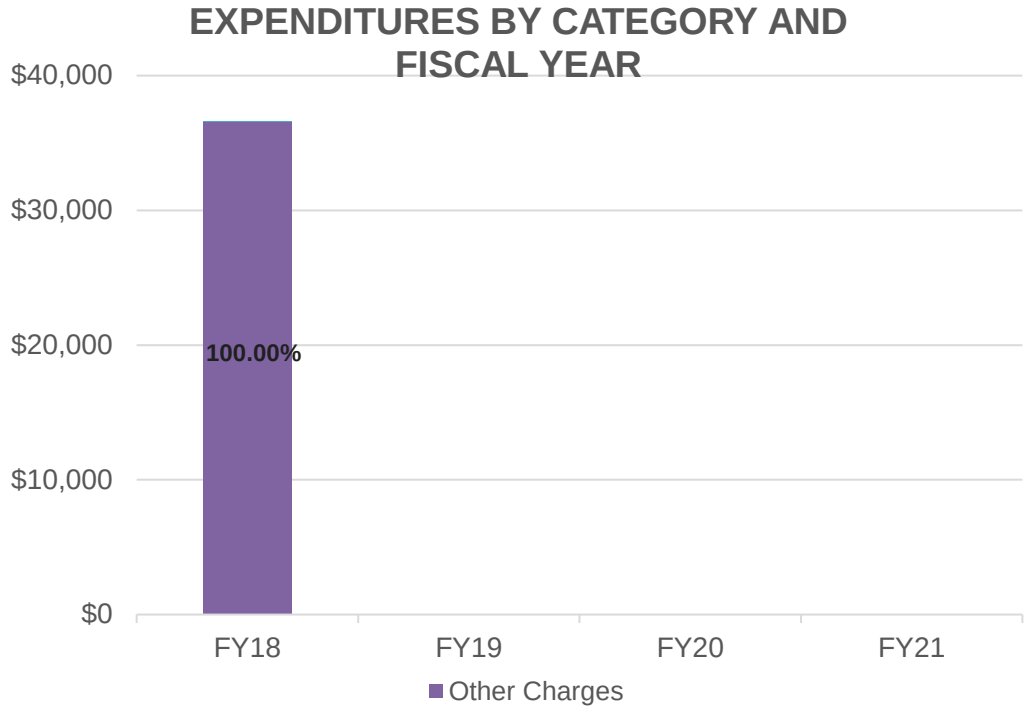


443300 Maintenance of Library Interiors

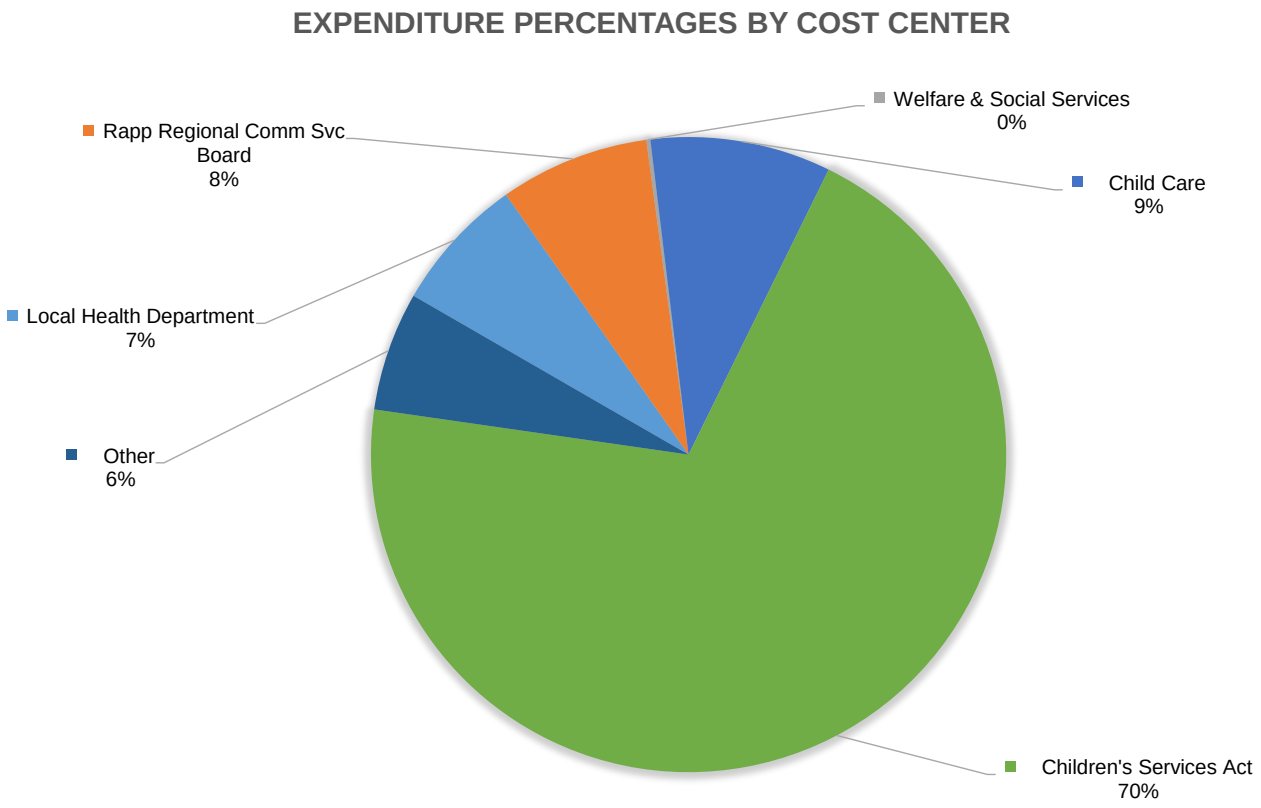
This department is part of the Buildings and Grounds maintenance function and is managed by the Library Director in consultation with the Public Works department. These funds will provide for the maintenance and upkeep of the three (3) county library interiors.

Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	36,551	-	-	-
Total	**36,551**	**-**	**-**	**-**

Expenditures				
Other Charges	36,551	-	-	-
Total	**36,551**	**-**	**-**	**-**



Health and Human Services



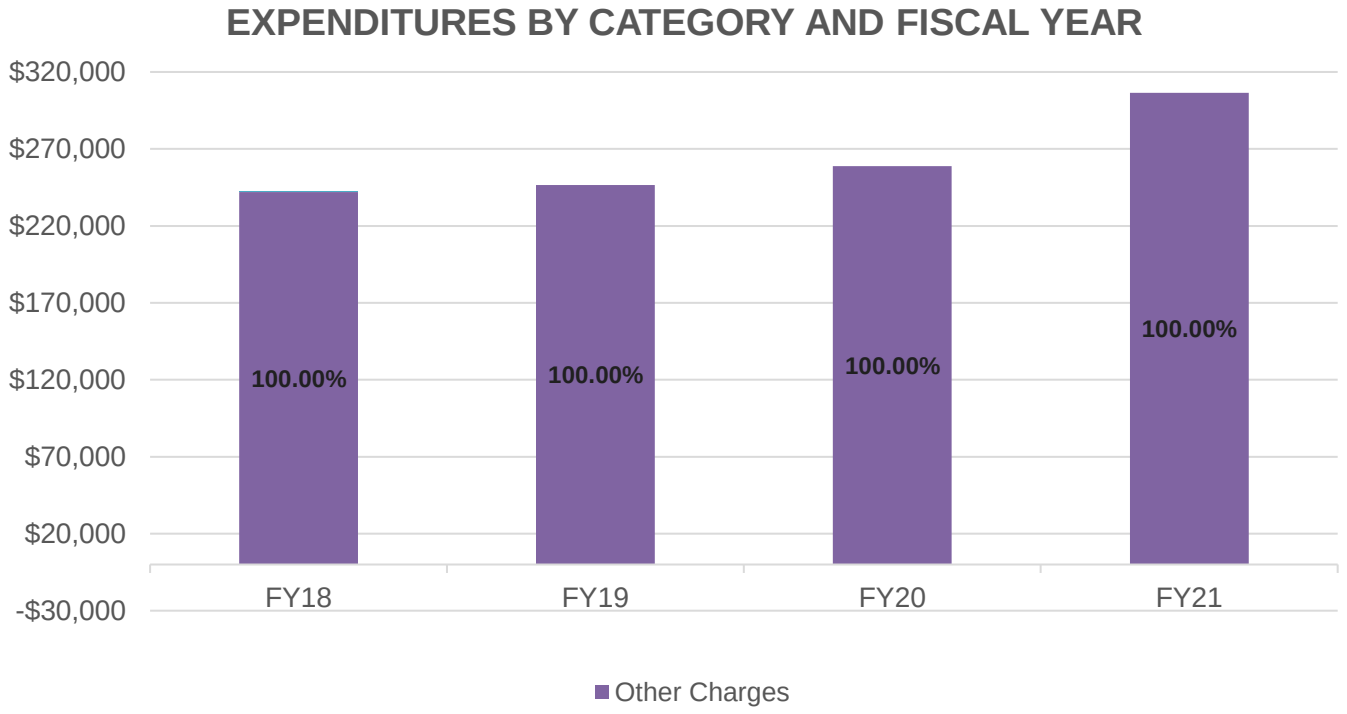
$4,428,663

Cost Center	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget	% Change FY20 - FY21
Local Health Department	241,962	246,541	258,868	306,542	15.55%
Rapp Regional Comm Svc Board	247,956	247,956	248,183	337,440	26.45%
Welfare & Social Services	2,445	4,284	9,077	9,077	0.00%
Office on Youth:					
Child Care	362,451	364,619	394,329	407,250	3.17%
Children's Services Act	3,367,991	3,083,379	3,092,404	3,099,989	0.24%
Other	279,972	283,506	250,035	268,365	6.83%
Totals	**4,502,777**	**4,230,285**	**4,252,896**	**4,428,663**	**3.97%**

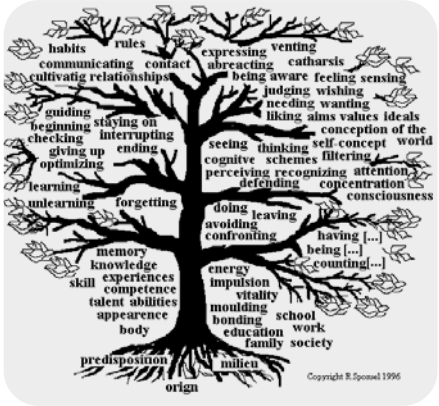
451200 Local Health Department

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

Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	241,962	246,541	258,868	306,542
Total	**241,962**	**246,541**	**258,868**	**306,542**
Expenditures				
Other Charges	241,962	246,541	258,868	306,542
Total	**241,962**	**246,541**	**258,868**	**306,542**

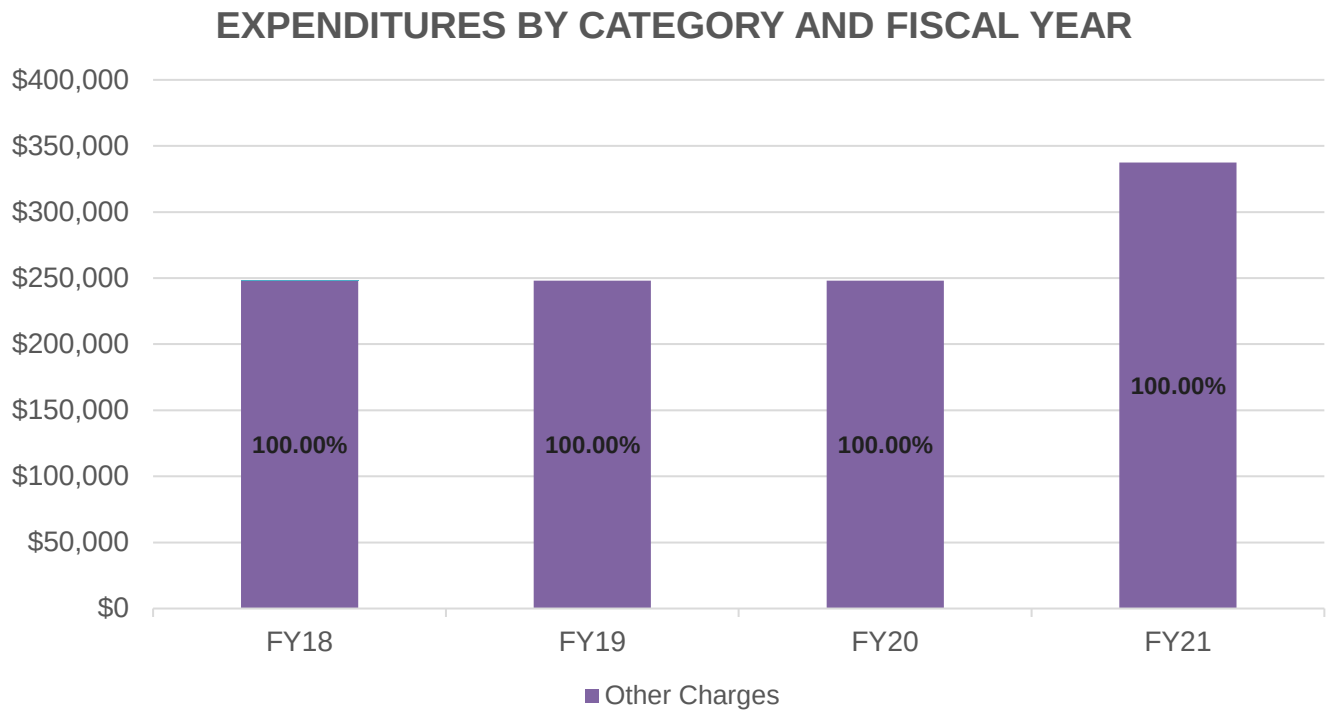


452500 Rappahannock Regional Services Board



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.

Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	247,956	247,956	248,183	337,440
Total	**247,956**	**247,956**	**248,183**	**337,440**
Expenditures				
Other Charges	247,956	247,956	248,183	337,440
Total	**247,956**	**247,956**	**248,183**	**337,440**

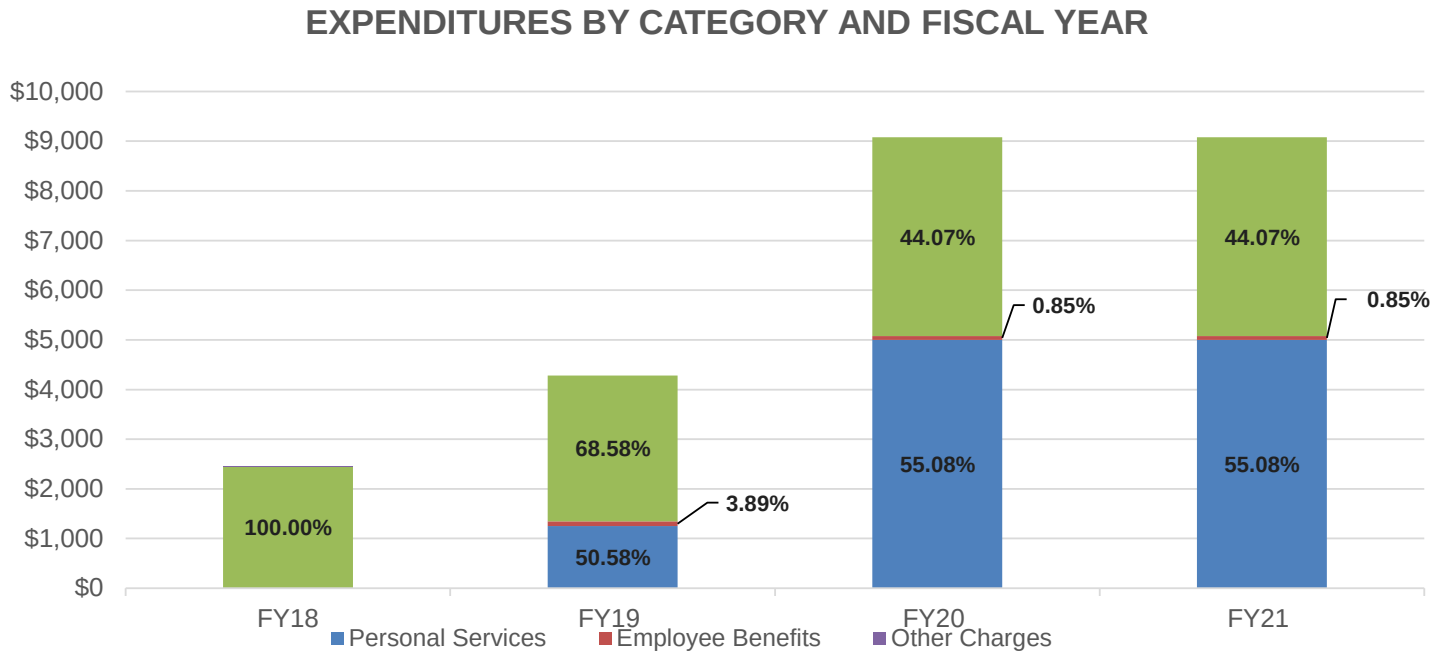


453010 Welfare and Social Services Board

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.

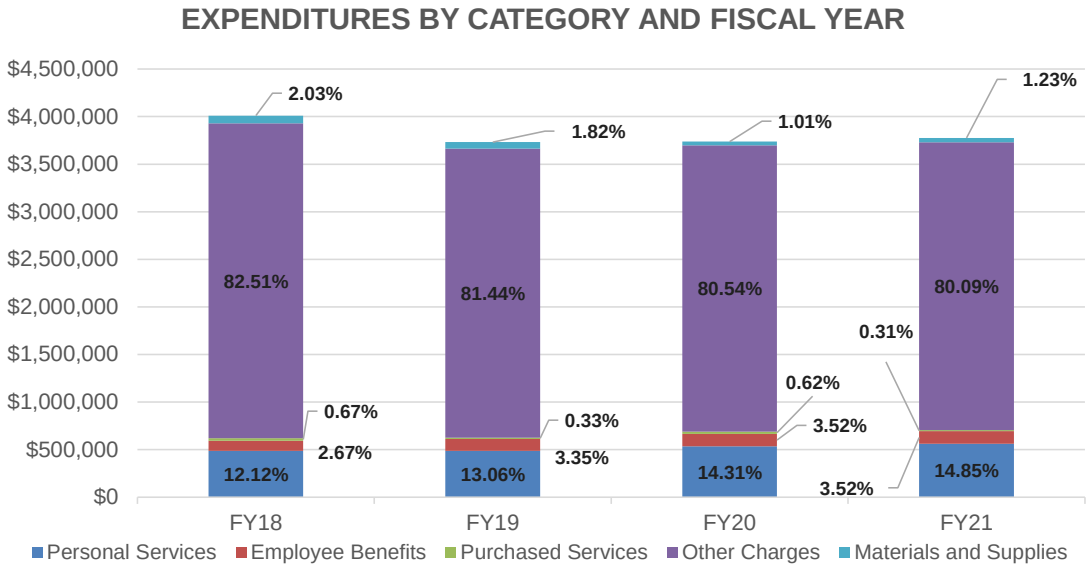
Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	2,445	4,284	9,077	9,077
Total	**2,445**	**4,284**	**9,077**	**9,077**
Expenditures				
Personal Services	-	1,250	5,000	5,000
Employee Benefits	-	96	77	77
Other Charges	2,445	2,938	4,000	4,000
Total	**2,445**	**4,284**	**9,077**	**9,077**



Office on Youth

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

Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	1,711,503	1,486,199	1,651,004	1,663,001
Permits, Fees & Charges	381,560	387,735	394,329	407,250
Functional Aid: Local	40,984	7,090	20,000	10,000
Functional Aid: State	1,876,369	1,827,526	1,671,435	1,695,353
Functional Aid: Federal	-	23,054	-	-
Total	**4,010,416**	**3,731,604**	**3,736,768**	**3,775,604**
Expenditures				
Personal Services	486,079	487,211	534,855	560,527
Employee Benefits	107,242	125,103	131,457	132,805
Purchased Services	26,727	12,214	23,317	11,718
Other Charges	3,308,991	3,039,160	3,009,565	3,024,050
Materials and Supplies	81,377	67,915	37,574	46,504
Total	**4,010,416**	**3,731,604**	**3,736,768**	**3,775,604**



Budget Highlights

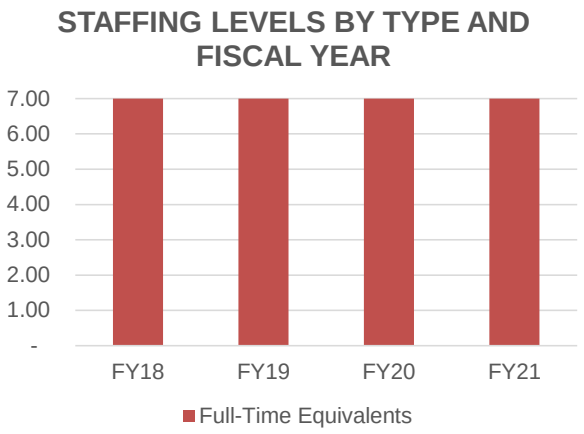
- The Department continues to explore youth and family activities including a movie night series. It also operates the Strengthening Families program as well as Child Abuse Prevention Month activities.
- The department continues to raise funds annually for Michael's Gift to help families in need provide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

Performance Measures

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Number of children served in our school-age child care programs	221	202	275	190
Children's Services Act- Number of children served	152	116	115	100
Virginia Foundation for Health Youth (VFHY) SFP Families Enrolled	13	17	20	N/A
Virginia Foundation for Health Youth (VFHY) SFP Families Graduated	10	14	20	N/A
Virginia Foundation for Healthy Youth (VFHY) SFPChildren Enrolled	20	27	30	N/A
Virginia Foundation for Healthy Youth (VFHY) SFPChildren Graduated	16	20	30	N/A
Virginia Foundation for Healthy Youth (VFHY) SFP Parents/Caregivers Enrolled	17	22	18	N/A
Virginia Foundation for Healthy Youth SFP Parents/Caregivers Graduated	14	16	18	N/A
Number of Youth served with Virginia Foundation for Healthy Youth Programming	283	269	59	N/A
Number of Virginia Foundation for Healthy Youth Program Sessions Offered	97	31	25	N/A
Parent Training: Programs Held	5	5	6	Varied
Parent Training: Program Attendees	102	106	104	Varied
Parent Training: Upcoming Programs	0	0	2	Varied
Number of Public Events/Activities Provided by OOY Programming	17	22	23	10
Number of Public Relations Events attended by OOY Programming	3	8	7	10
Number of Juveniles Served under the VJCCCA Grant	44	54	36	35
Number of Volunteer Hours Completed by OOY Volunteers	1,282	1,030	717	1,000

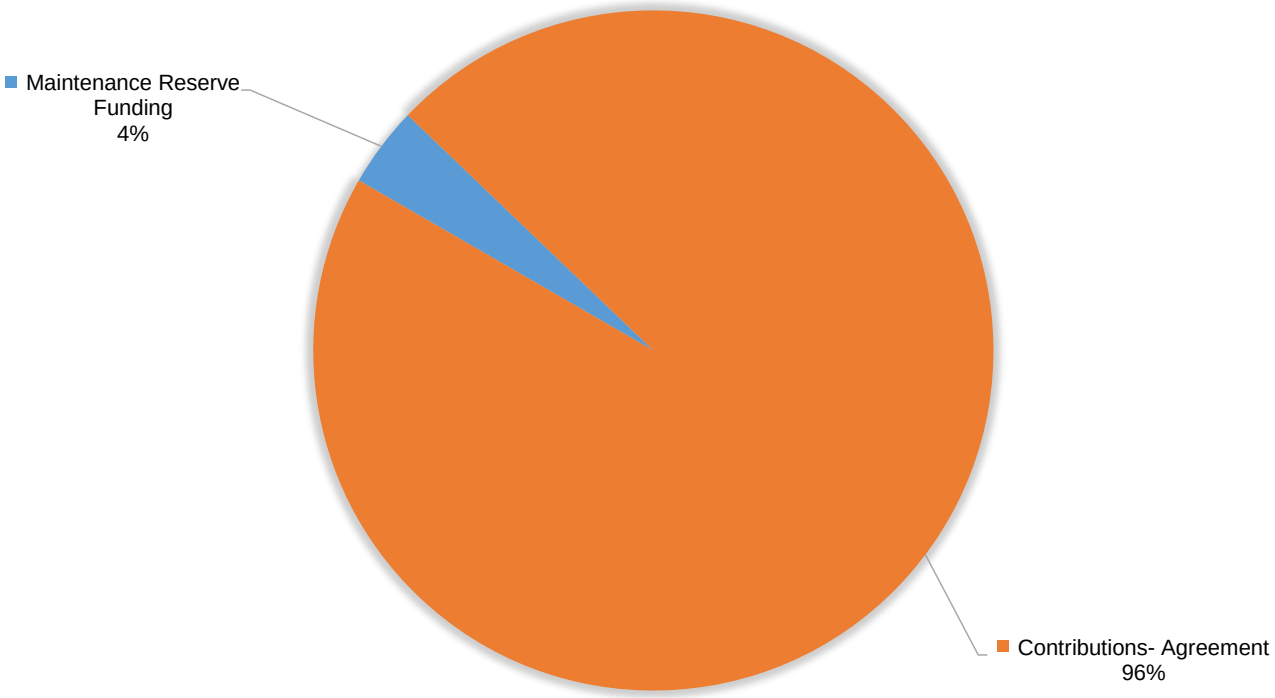
Staffing

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Full-Time Equivalents	7.00	7.00	7.00	7.00



EDUCATION*

EXPENDITURE PERCENTAGES BY COST CENTER



$ 43,600

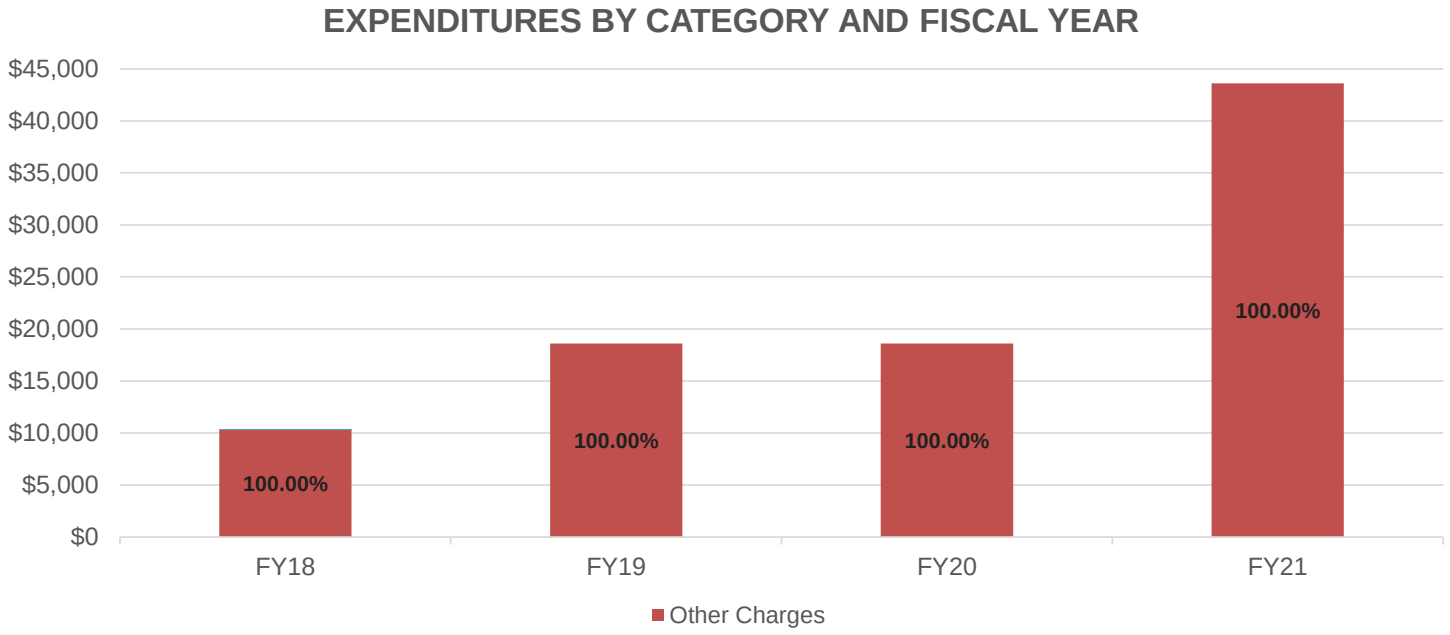
Cost Center	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget	% Change FY20 - FY21
Germanna Community College:					
Maintenance Reserve Funding	1,574	1,669	1,669	1,669	0.00%
Contributions- Agreement	8,722	16,931	16,931	41,931	59.62%
Totals	**10,296**	**18,600**	**18,600**	**43,600**	**57.34%**

* 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.

469000 Germanna Community College

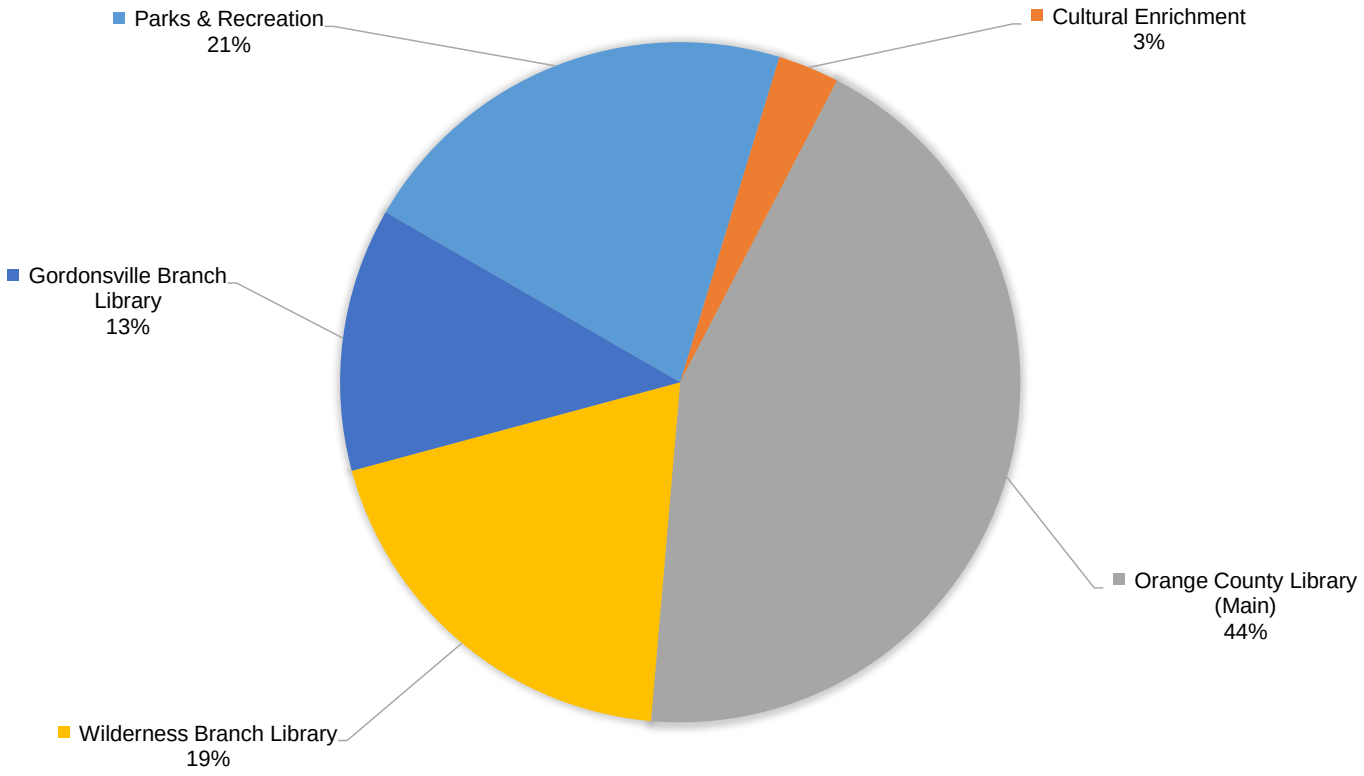
Germanna Community College is an essential partner to economic development and workforce efforts in Orange County. Germanna Community College participates in continued evaluation of the needs of local employers through programs, which identifies gaps between job requirements and the skills of present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

Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	10,296	18,600	18,600	43,600
Total	**10,296**	**18,600**	**18,600**	**43,600**
Expenditures				
Other Charges	10,296	18,600	18,600	43,600
Total	**10,296**	**18,600**	**18,600**	**43,600**



PARKS, RECREATION AND CULTURE

EXPENDITURE PERCENTAGES BY COST CENTER



$1,475,128

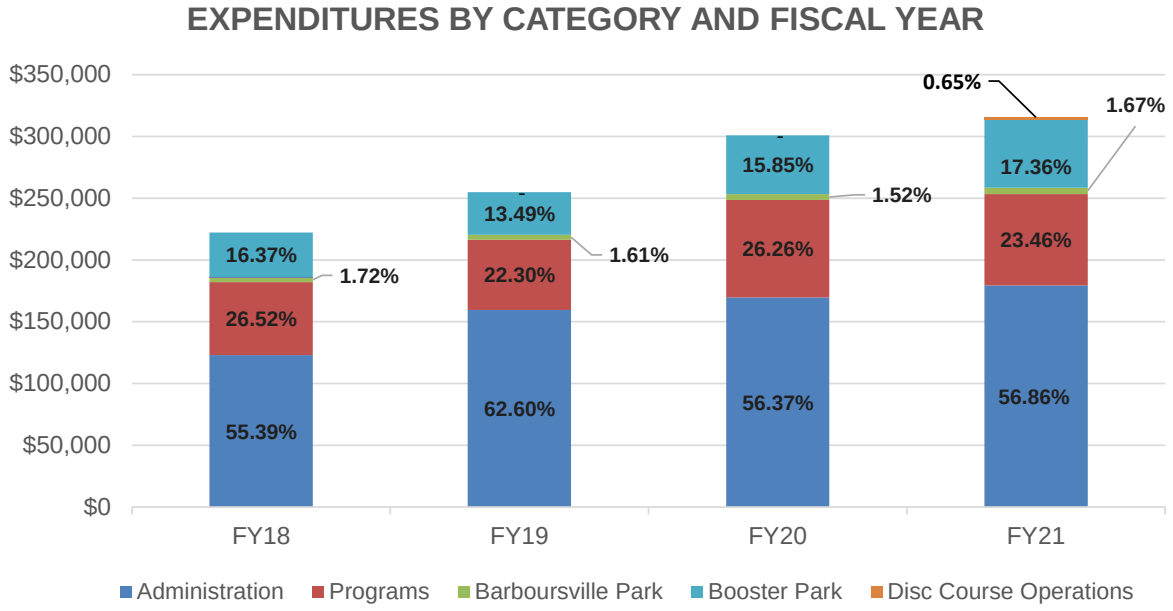
Cost Center	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget	% Change FY20 - FY21
Parks & Recreation	222,272	254,818	300,925	315,420	4.60%
Cultural Enrichment	70,087	42,000	43,000	43,000	0.00%
Orange County Library (Main)	621,495	605,192	621,502	645,181	3.67%
Wilderness Branch Library	271,912	275,850	281,512	286,757	1.83%
Gordonsville Branch Library	159,409	171,816	180,726	184,770	2.19%
Totals	**1,345,175**	**1,349,676**	**1,427,665**	**1,475,128**	**3.22%**

471100 Parks & Recreation

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 Barboursville 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	**FY18 Actual Amount**	**FY19 Actual Amount**	**FY20 Adopted Budget**	**FY21 Adopted Budget**
Undesignated Revenues	150,639	188,038	217,035	231,420
Permits, Fees & Charges	71,633	66,780	83,890	84,000
Total	**222,272**	**254,818**	**300,925**	**315,420**
Expenditures				
Administration	123,122	159,526	169,642	179,357
Programs	58,950	56,827	79,011	73,991
Barboursville Park	3,822	4,099	4,574	5,270
Booster Park	36,378	34,366	47,698	54,742
Disc Course Operations	-	-	-	2,060
Total	**222,272**	**254,818**	**300,925**	**315,420**



Budget Highlights

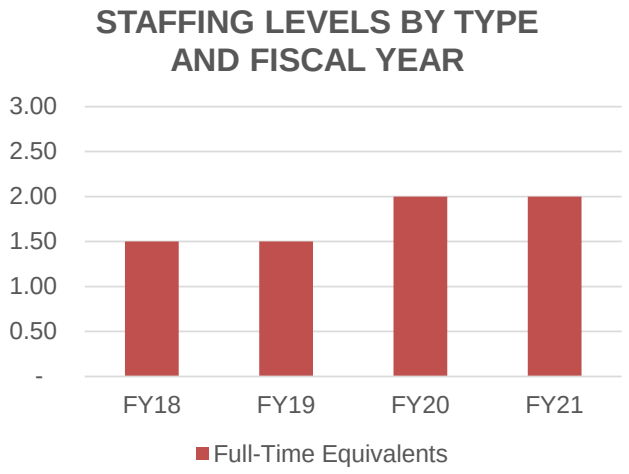
- The annual budget supplies the funding of all program supplies -
- The department coordinates a number of courses each year including Gymnastics, Wrestling, and Enrichment cla
- The budget includes continued funding for the annual Playin' in the Park, a July 4th celebration.
- The department is responsible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

Performance Measures

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Programs: Youth; Adult; Seniors	48	40	45	48
Participants: Programs: Discount Tickets; Special Events	6,863	7,343	7,300	7,350
Park Use: Barboursville Park- Rentals, Leagues; Booster Park- Rentals, Leagues	42	49	46	48
Registration type: Walk in, Drop box, Mail, Phone, Fax, Scan/email	330	531	550	550
Hours worked by CVJR workforce: Barboursville Park; Booster Park	483	765	400	600

Staffing

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Full-Time Equivalents	1.50	1.50	2.00	2.00

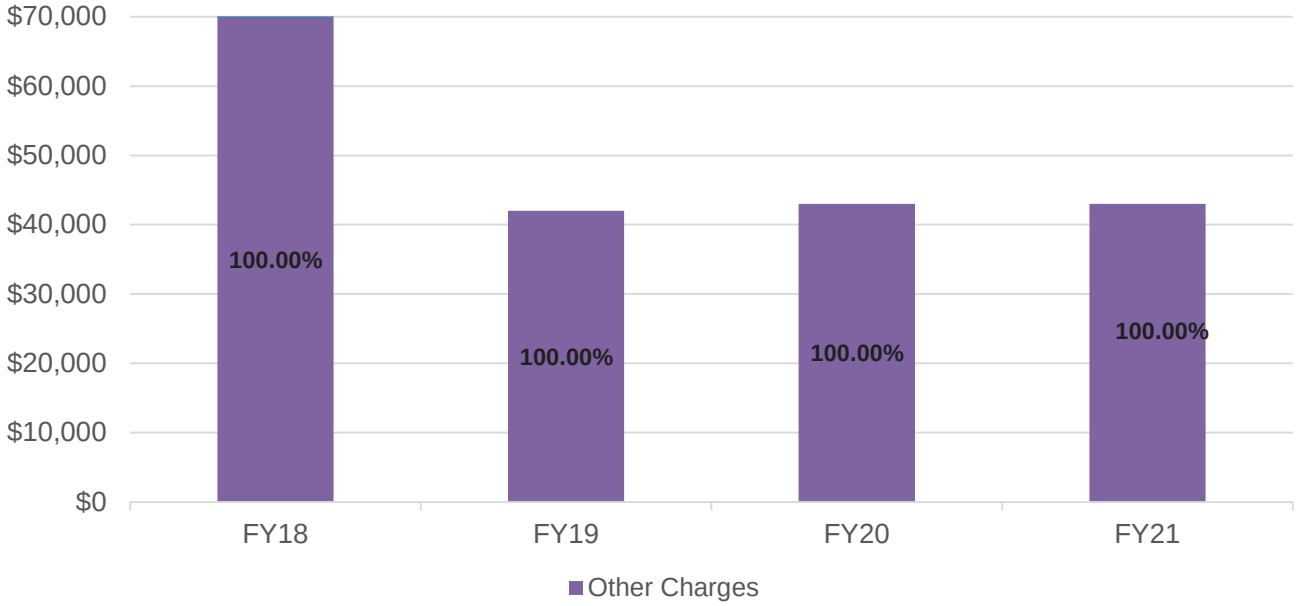


472010 Cultural Enrichment & Contributions

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

Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	70,087	37,500	38,500	38,500
Functional Aid: State	-	4,500	4,500	4,500
Total	**70,087**	**42,000**	**43,000**	**43,000**
Expenditures				
Other Charges	70,087	42,000	43,000	43,000
Total	**70,087**	**42,000**	**43,000**	**43,000**

EXPENDITURES BY CATEGORY AND FISCAL YEAR



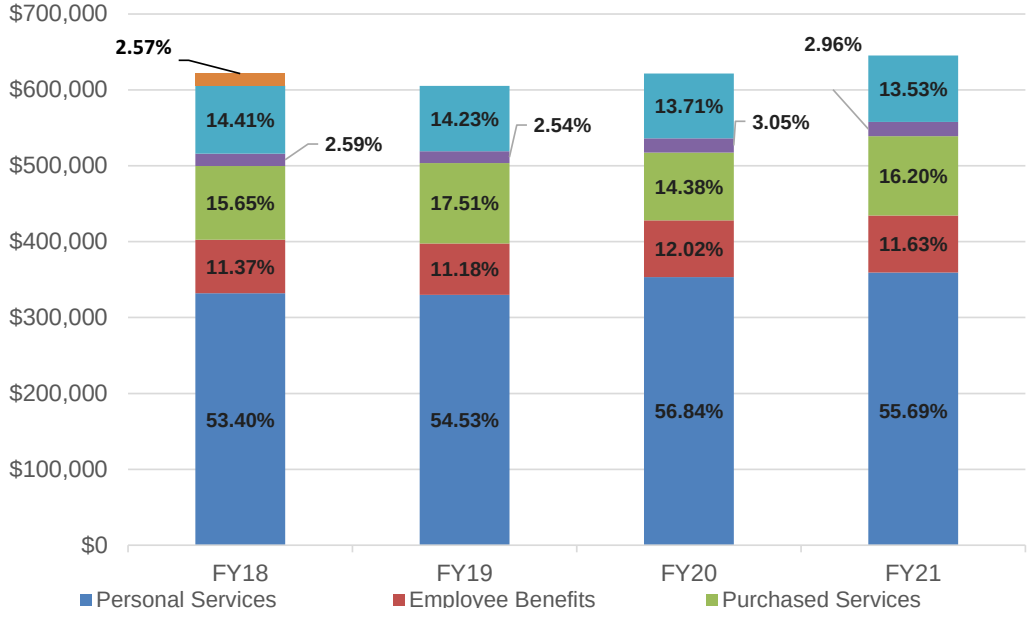
473100 Orange County Library

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	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	444,610	430,165	440,788	464,467
Permits, Fees & Charges	27,144	23,663	21,851	21,851
Functional Aid: State	149,741	151,364	158,863	158,863
Total	**621,495**	**605,192**	**621,502**	**645,181**
Expenditures				
Personal Services	331,879	330,037	353,233	359,279
Employee Benefits	70,656	67,678	74,691	75,030
Purchased Services	97,293	105,987	89,392	104,544
Other Charges	16,120	15,354	18,960	19,067
Materials and Supplies	89,575	86,136	85,226	87,261
Capital Outlay	15,972	-	-	-
Total	**621,495**	**605,192**	**621,502**	**645,181**

EXPENDITURES BY CATEGORY AND FISCAL YEAR



Budget Highlights

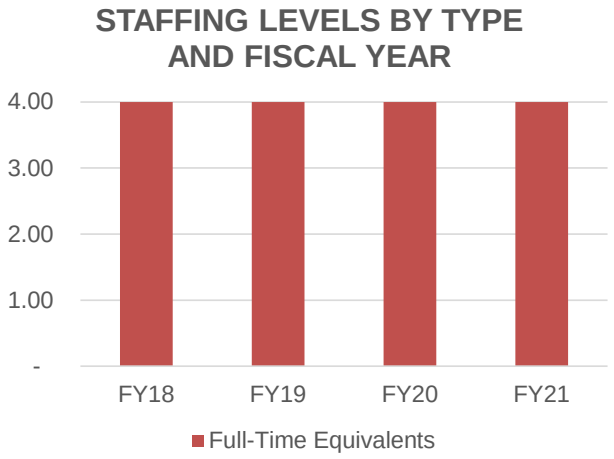
- The library continues to provide summer reading programs supporting literacy and pre-literacy development.
- The FY18 Adopted Budget continues to suport funding for lectures and hands-on programs.
- Funding is included in the budget to support school curricula and lifelong learning.

Performance Measures

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Door count of visitors	89,124	79,386	86,345	76,523
Program attendance of all ages	2,049	2,843	2,135	2,912
Use of library meeting rooms (both by us and outside groups)	281	280	300	295
Fulfillment of customer hold requests	17,374	17,518	17,202	17,998
Use of digital materials (eBooks, downloadable audio & video and digital magazines)	18,120	23,352	22,500	28,423

Staffing

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Full-Time Equivalents	4.00	4.00	4.00	4.00

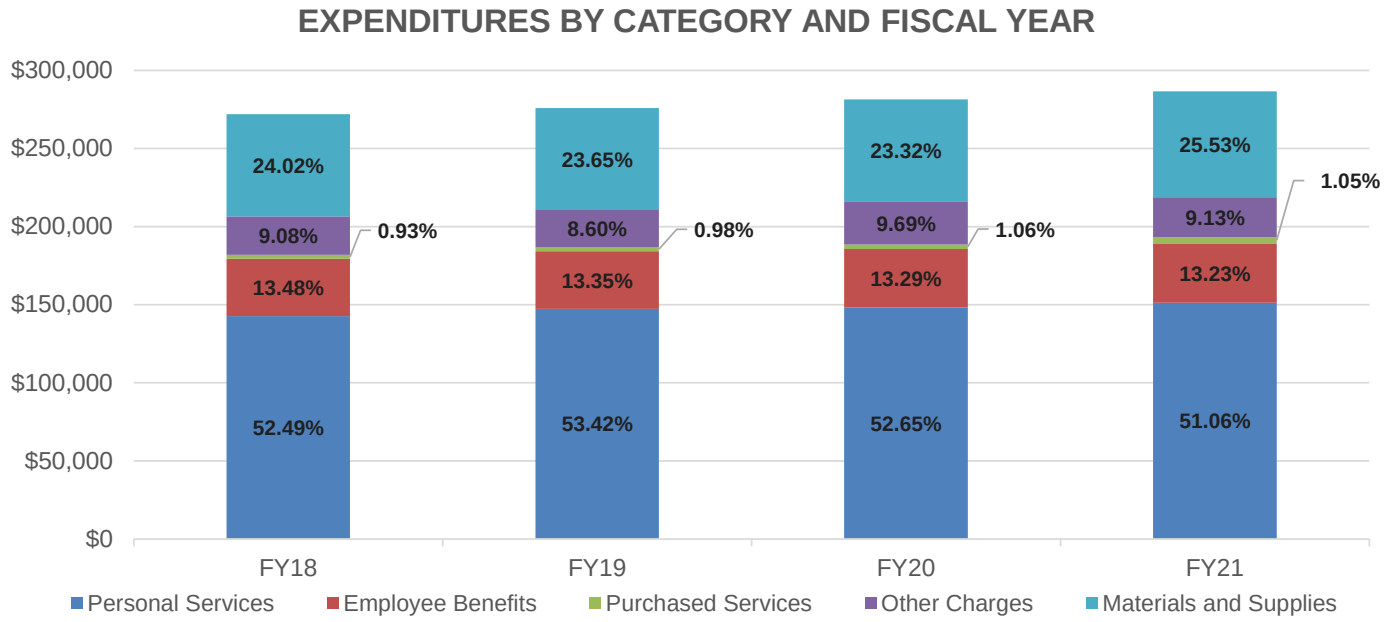


473110 Wilderness Branch Library

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 location. 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	**FY18 Actual Amount**	**FY19 Actual Amount**	**FY20 Adopted Budget**	**FY21 Adopted Budget**
Undesignated Revenues	260,784	264,629	268,250	273,395
Permits, Fees & Charges	11,128	11,221	13,262	13,262
Total	**271,912**	**275,850**	**281,512**	**286,657**
Expenditures				
Personal Services	142,730	147,357	148,228	151,193
Employee Benefits	36,661	36,821	37,400	38,097
Purchased Services	2,516	2,703	2,976	3,876
Other Charges	24,695	23,735	27,273	25,721
Materials and Supplies	65,310	65,234	65,635	67,770
Total	**271,912**	**275,850**	**281,512**	**286,657**



Budget Highlights

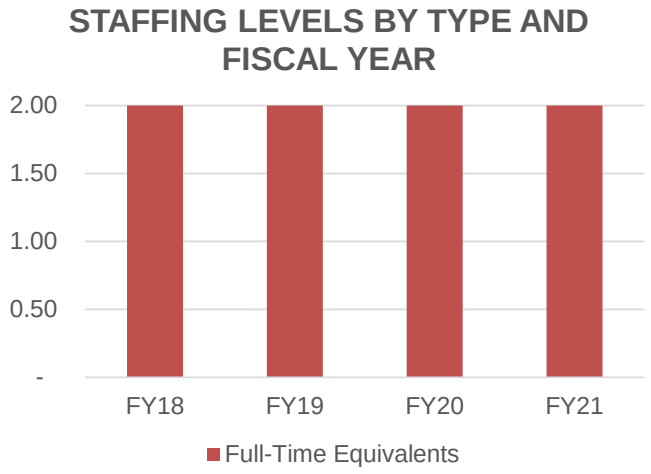
- The library continues to provide summer reading programs supporting literacy and pre-literacy development.
- The FY18 Adopted Budget continues to suport funding for lectures and hands-on programs.
- Funding is included in the budget to support school curricula and lifelong learning.

Performance Measures

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Door count of visitors	48,619	45,124	47,003	42,140
Program attendance of all ages	2,310	2,722	2,325	2,655
Use of library meeting rooms (both by us and outside groups)	276	299	293	290
Fulfillment of customer hold requests	18,188	17,764	17,520	17,877
Use of digital materials (eBooks, downloadable audio & video and digital magazines)	18,120	23,352	22,500	28,423

Staffing

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Full-Time Equivalents	2.00	2.00	2.00	2.00

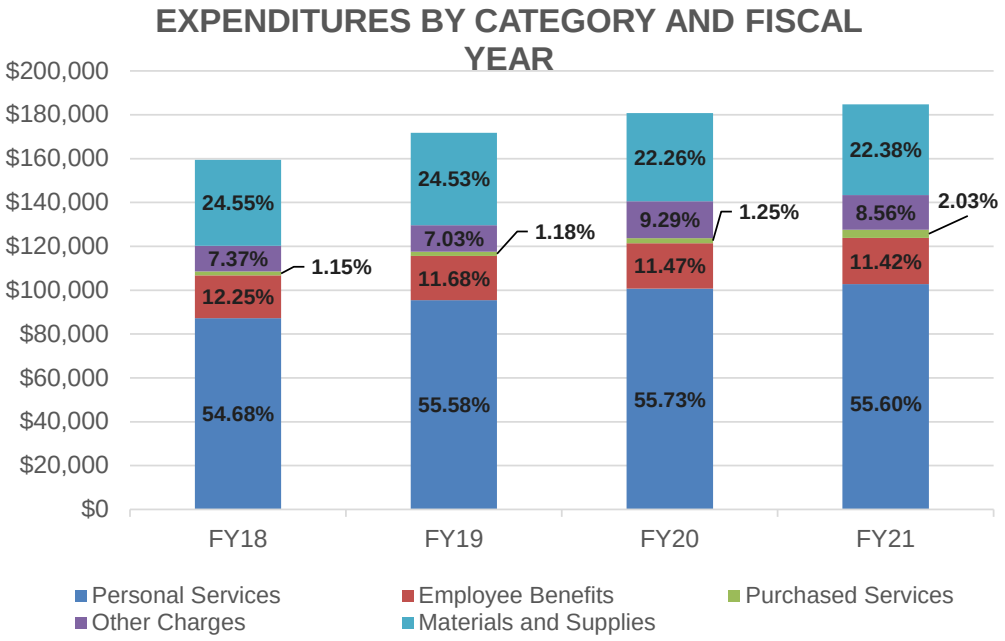


473120 Gordonsville Branch Library

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	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	152,826	164,324	173,075	177,119
Permits, Fees & Charges	6,583	7,492	7,651	7,651
Total	**159,409**	**171,816**	**180,726**	**184,770**
Expenditures				
Personal Services	87,164	95,490	100,723	102,741
Employee Benefits	19,528	20,069	20,734	21,100
Purchased Services	1,835	2,030	2,255	3,755
Other Charges	11,743	12,083	16,792	15,820
Materials and Supplies	39,139	42,144	40,222	41,354
Total	**159,409**	**171,816**	**180,726**	**184,770**



473120 Gordonsville Branch Library

Budget Highlights

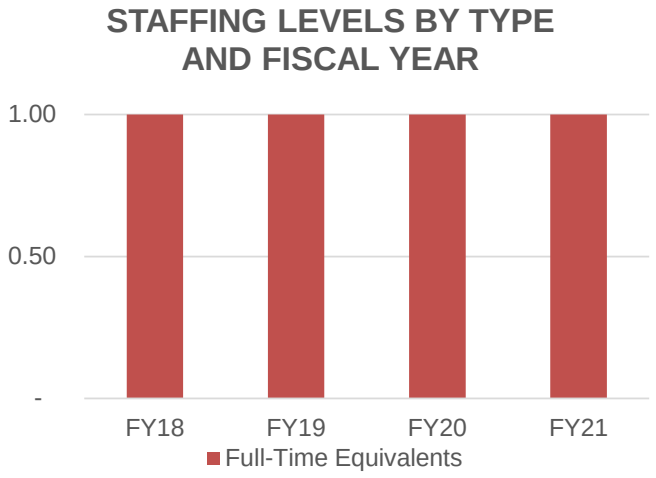
- The library continues to provide summer reading programs supporting literacy and pre-literacy development.
- The FY18 Adopted Budget continues to suport funding for lectures and hands-on programs.
- Funding is included in the budget to support school curricula and lifelong learning.

Performance Measures

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Door count of visitors	26,960	30,292	25,350	27,663
Program attendance of all ages	1,169	1,567	1,201	1,499
Use of library meeting rooms (both by us and outside groups)	405	427	420	352
Fulfillment of customer hold requests	10,651	9,670	9,875	9,880
Use of digital materials (eBooks, downloadable audio & video and digital magazines)	18,120	23,352	22,500	28,423

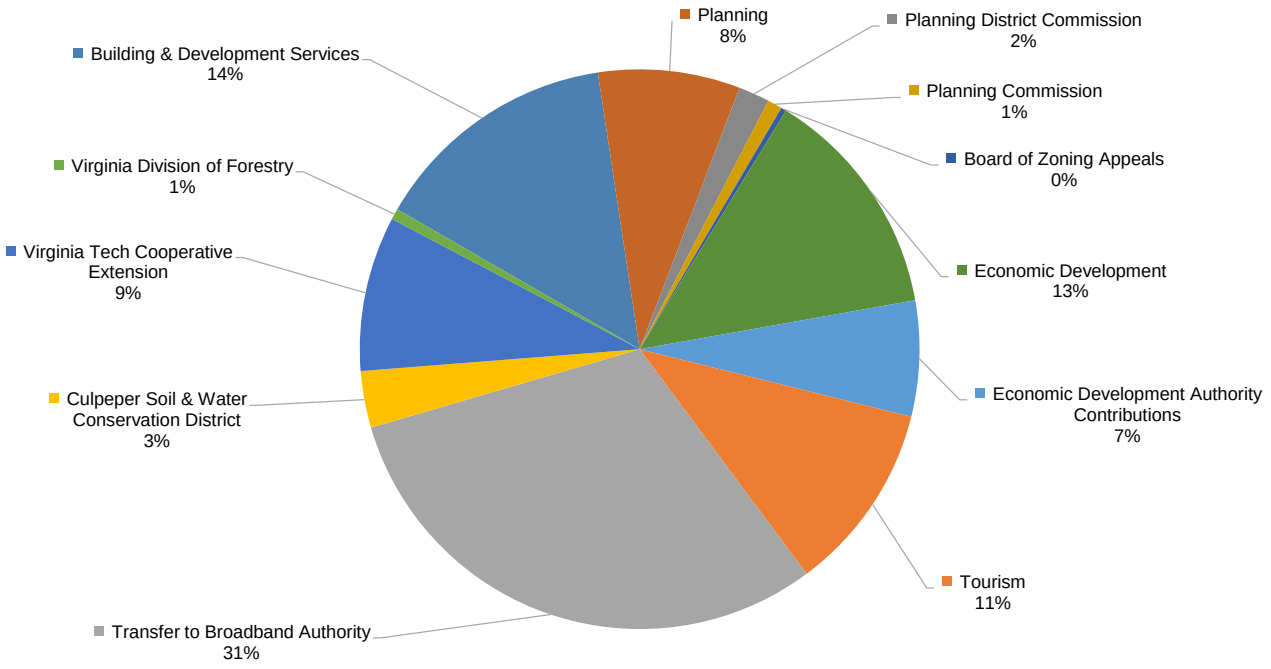
Staffing

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Full-Time Equivalents	1.00	1.00	1.00	1.00



COMMUNITY DEVELOPMENT

EXPENDITURE PERCENTAGES BY COST CENTER



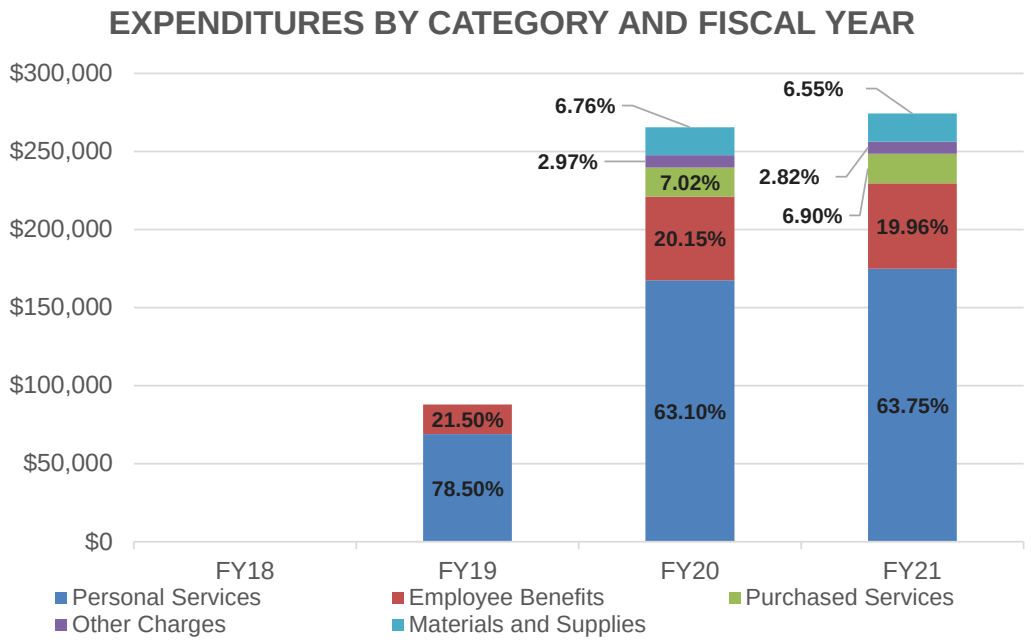
$1,920,943

Cost Center	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget	% Change FY20 - FY21
Building & Development Services	-	87,831	265,507	274,245	3.19%
Planning	279,019	197,445	128,451	157,614	18.50%
Planning District Commission	33,263	33,593	33,593	34,447	2.48%
Planning Commission	10,726	6,959	18,000	16,222	-10.96%
Board of Zoning Appeals	16	272	7,200	5,900	-22.03%
Economic Development	215,566	263,982	253,997	258,170	1.62%
Economic Development Authority Contributions	208,517	416,242	231,389	128,357	-80.27%
Tourism	144,151	210,517	208,756	210,218	0.70%
Transfer to Broadband Authority	-	-	-	588,793	100.00%
Culpeper Soil & Water Conservation District	71,090	60,292	66,540	62,965	-5.68%
Virginia Tech Cooperative Extension	164,228	143,969	172,513	171,796	-0.42%
Virginia Division of Forestry	12,402	12,216	12,216	12,216	0.00%
Totals	**1,138,978**	**1,345,488**	**1,398,162**	**1,920,943**	**27.21%**

481200 Building & Development Services

Building and Development Services was created in FY19 from a division of the Building Department and the Planning and Zoning Department. The main focus of this new Department is Customer Service. All citizens will find a no wrong door approach when visiting this office. The Building & Development Services Department intakes all applications for the building permits, zoning permits, erosion and bonds, schedules all inspections, processes fees for Building and Planning, maintains street signs and assigns addresses. Processes trash, zoning and erosion complaints.

Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	-	87,831	265,507	274,245
Total	**-**	**87,831**	**265,507**	**274,245**
Expenditures				
Personal Services	-	68,946	167,534	174,841
Employee Benefits	-	18,885	53,498	54,779
Purchased Services	-	-	18,650	18,930
Other Charges	-	-	7,880	7,745
Materials and Supplies	-	-	17,945	17,950
Total	**-**	**87,831**	**265,507**	**274,245**



481200 Building & Development Services

Budget Highlights

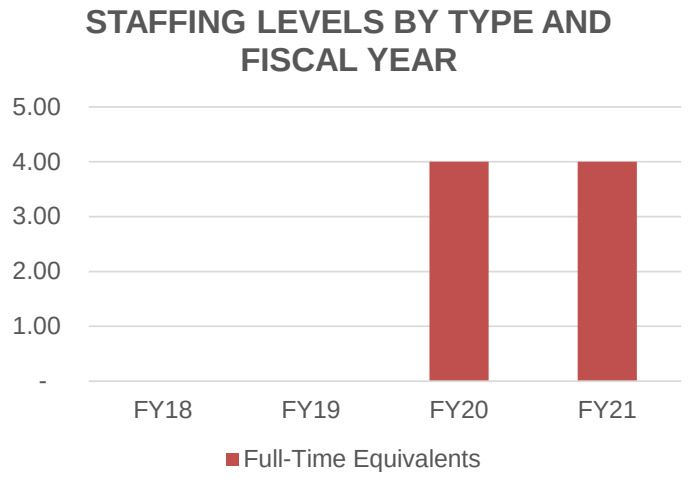
- Staff consists of a Manager, 2 Customer Coordinators and 1 Office Assistant
- Continue to work with contractors and citizens providing exceptional service
- Maintain the replacement of street signs (due to storm damage, accidents, ect),
- This budget reflets relatively low personnel costs due to cross-training and efficiencies in providing customer service.

Performance Measures

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Number of Residential Permits Issued	N/A	937	950	950
Number of Commercial Permits Issued	N/A	283	200	290
911 Addresses Issued, Updated & Corrections	N/A	268	275	275
Number of Zoning Permits Issued	N/A	444	460	460
Number of Erosion Permits Issued	N/A	132	135	135
Number of Land Disturbance Permits Issued	N/A	21	25	25
Number of Temporary Use Permits Issued	N/A	6	5	5
Number of Sign Permits Issued	N/A	4	5	5

Staffing

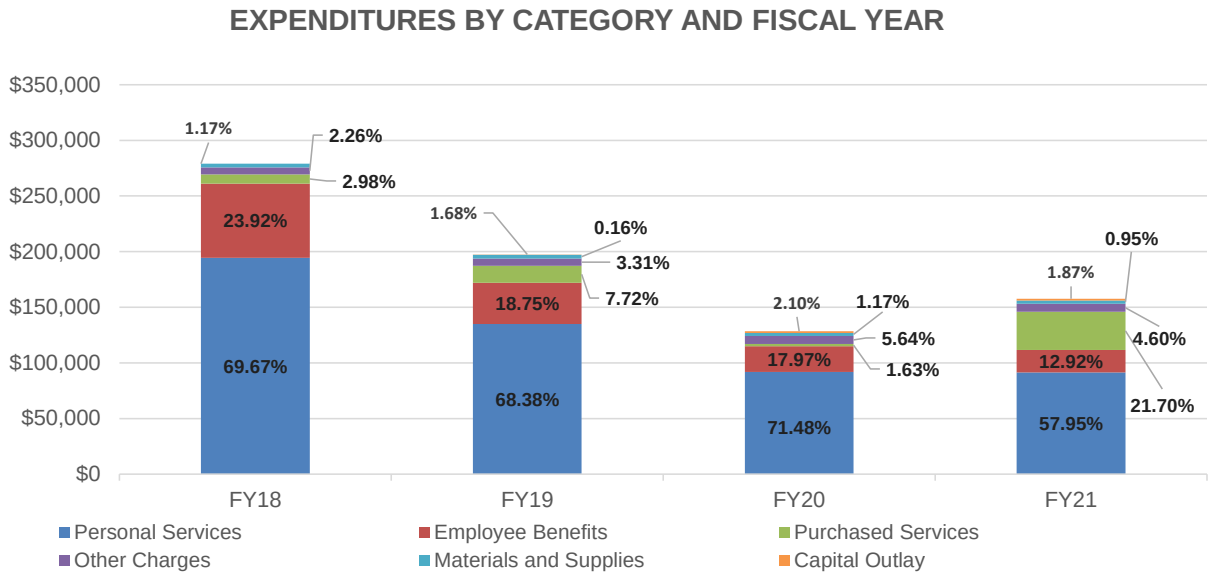
	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Full-Time Equivalents	-	-	4.00	4.00



481100 Planning Services

Planning Services are responsible for the following programs: Long Range Planning, Subdivision Review. 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.

Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	191,233	93,665	64,725	88,134
Permits, Fees & Charges	87,786	103,780	63,726	69,480
Total	**279,019**	**197,445**	**128,451**	**157,614**
Expenditures				
Personal Services	194,405	135,008	91,813	91,343
Employee Benefits	66,739	37,023	23,088	20,371
Purchased Services	8,318	15,238	2,100	34,200
Other Charges	6,293	6,533	7,250	7,250
Materials and Supplies	3,264	3,323	2,700	2,950
Capital Outlay	-	320	1,500	1,500
Total	**279,019**	**197,445**	**128,451**	**157,614**



481100 Planning Services

Budget Highlights

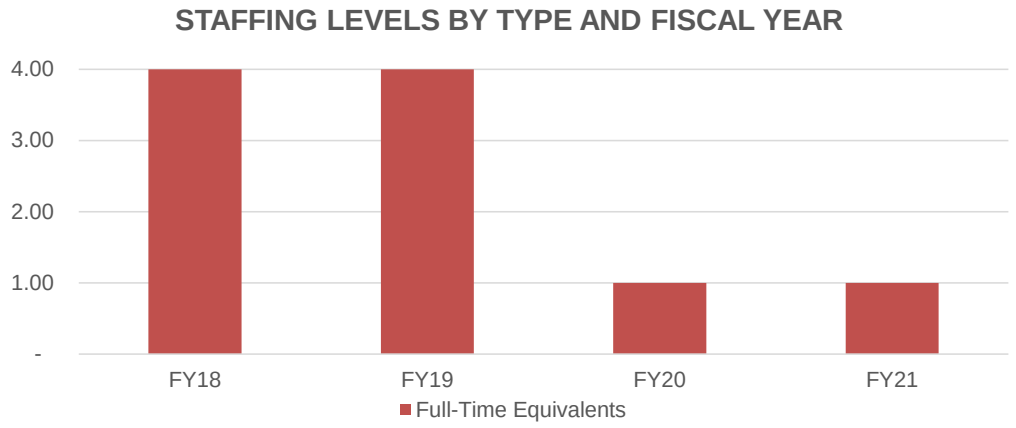
- The creation in FY19 of the Building & Development Services Department incorporated many functions and personnel from this department.

Performance Measures

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Number of plats submitted for reviewed	100	29	30	30
Number of minor and/or major site plans submitted for review	16	25	30	30
Rezoning Applications	N/A	3	3	3

Staffing

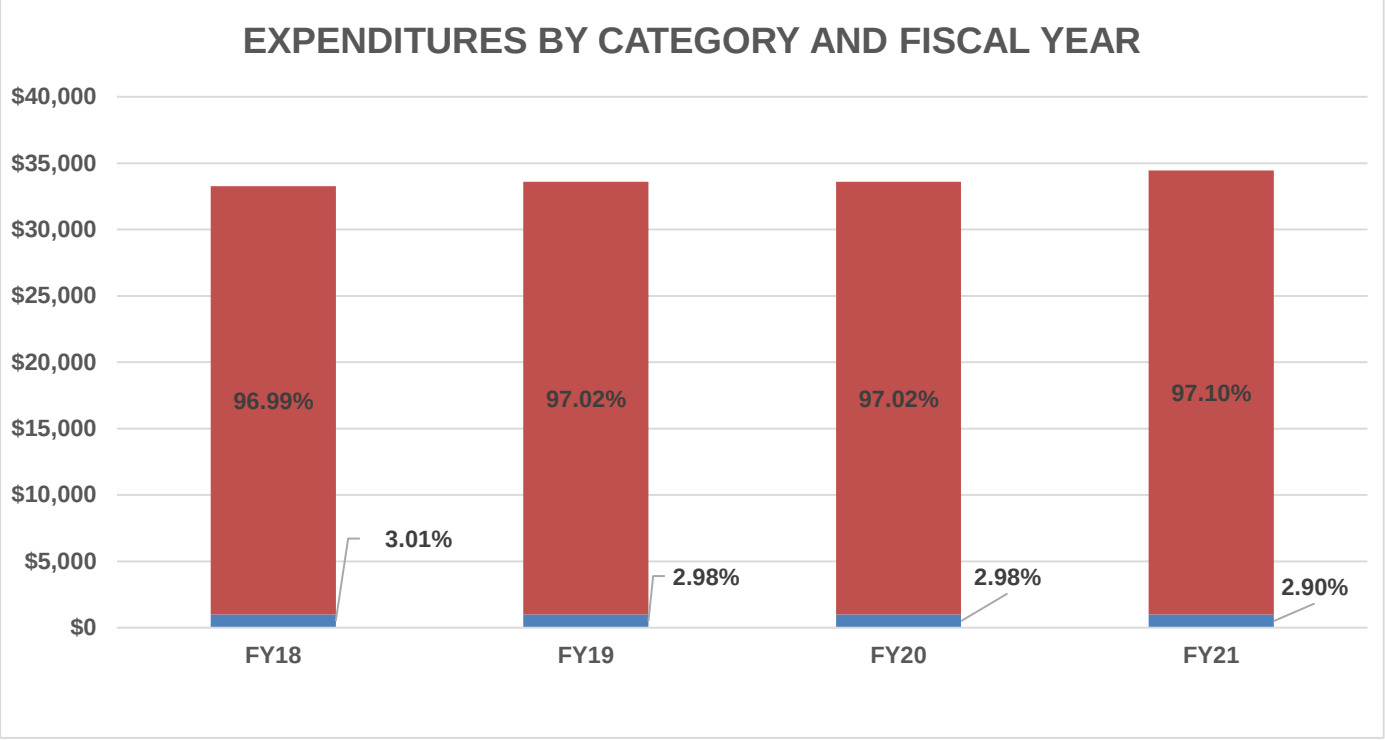
	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Full-Time Equivalents	4.00	4.00	1.00	1.00



481110 Planning District Commission

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	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	33,263	33,593	33,593	34,447
Total	**33,263**	**33,593**	**33,593**	**34,447**
Expenditures				
Other Charges	1,000	1,000	1,000	1,000
Payment to Joint Operations	32,263	32,593	32,593	33,447
Total	**33,263**	**33,593**	**33,593**	**34,447**

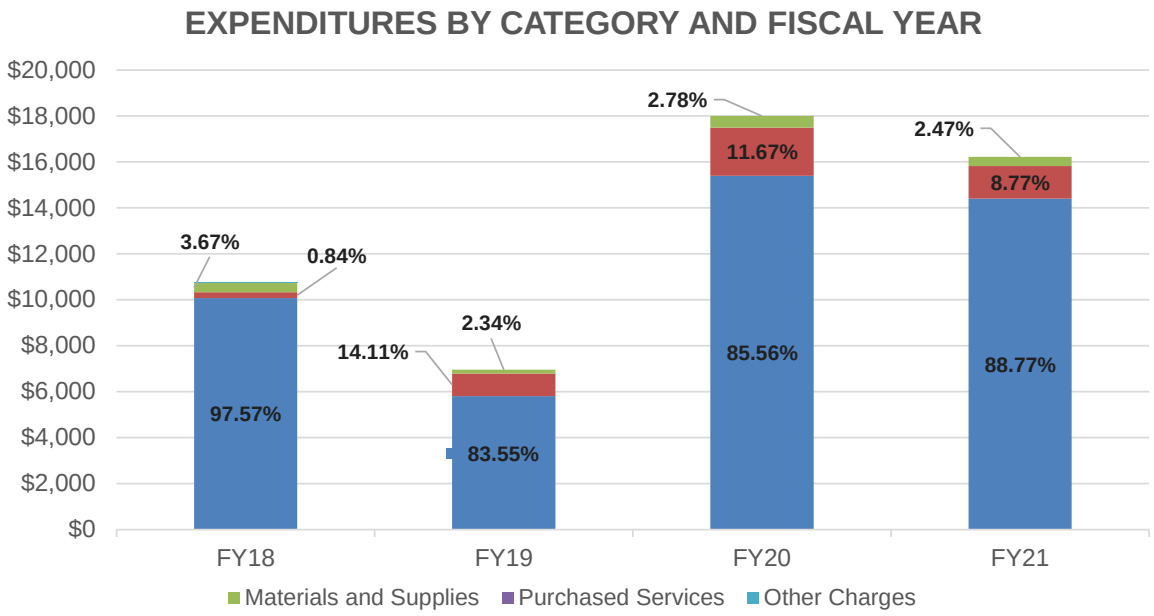


481300 Planning Commission

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	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	10,726	6,959	18,000	16,222
Total	**10,726**	**6,959**	**18,000**	**16,222**
Expenditures				
Purchased Services	10,082	5,814	15,400	14,400
Other Charges	250	982	2,100	1,422
Materials and Supplies	393	163	500	400
Total	**10,726**	**6,959**	**18,000**	**16,222**

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.

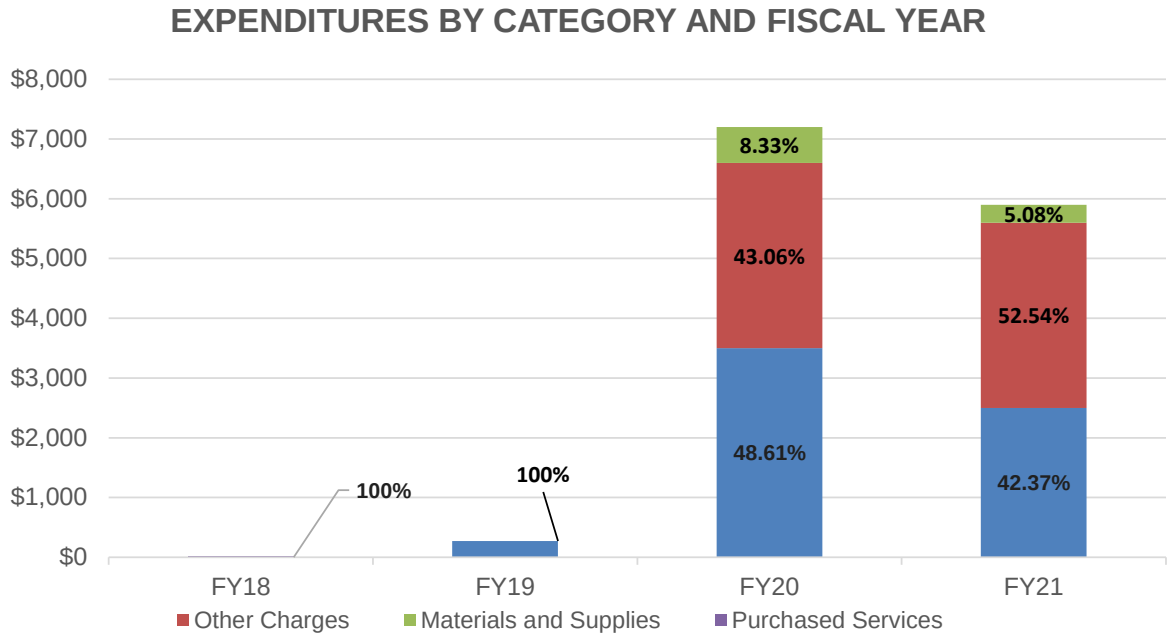


481400 Board of Zoning Appeals

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	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	16	272	7,200	5,900
Total	**16**	**272**	**7,200**	**5,900**
Expenditures				
Purchased Services	-	272	3,500	2,500
Other Charges	-	-	3,100	3,100
Materials and Supplies	16	-	600	300
Total	**16**	**272**	**7,200**	**5,900**

an as-needed basis, hence the large discrepancy between actual

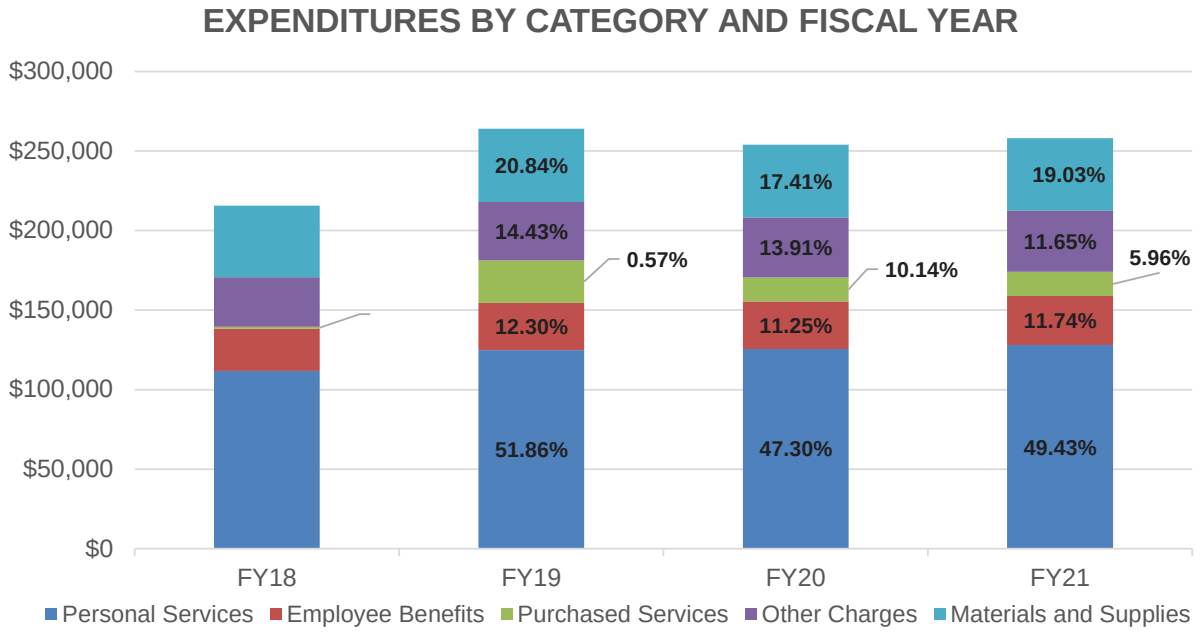


481500 Economic Development

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	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	215,566	263,982	253,997	258,170
Total	**215,566**	**263,982**	**253,997**	**258,170**
Expenditures				
Personal Services	111,790	124,853	125,539	128,050
Employee Benefits	26,518	29,688	29,830	30,799
Purchased Services	1,224	26,768	15,150	15,150
Other Charges	31,106	36,720	37,810	38,344
Materials and Supplies	44,928	45,953	45,668	45,827
Total	**215,566**	**263,982**	**253,997**	**258,170**



Budget Highlights

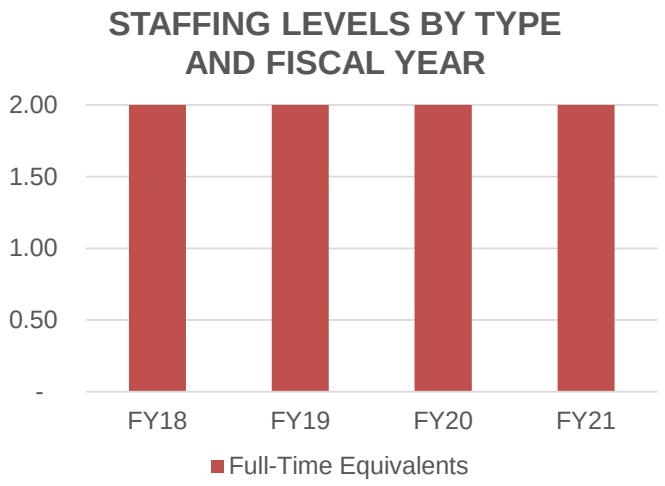
- The budget as adopted will allow staff to attend conferences, seminars and webinars to promote Orange County.
- The Department will continue to support the annual Local Business Appreciation Picnic.
- The adopted budget supports the maintenance of industrial park signage plus signage for pad sites.

Performance Measures

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Website: Number of unique website hits	7,173	6,542	5,300	4,400
Marketing: Number of unique prospect inquires and the corresponding inquiry type (woodworking, butter, etc)	43	68	19	25
Number of special events hosted/cohosted	10	7	6	4

Staffing

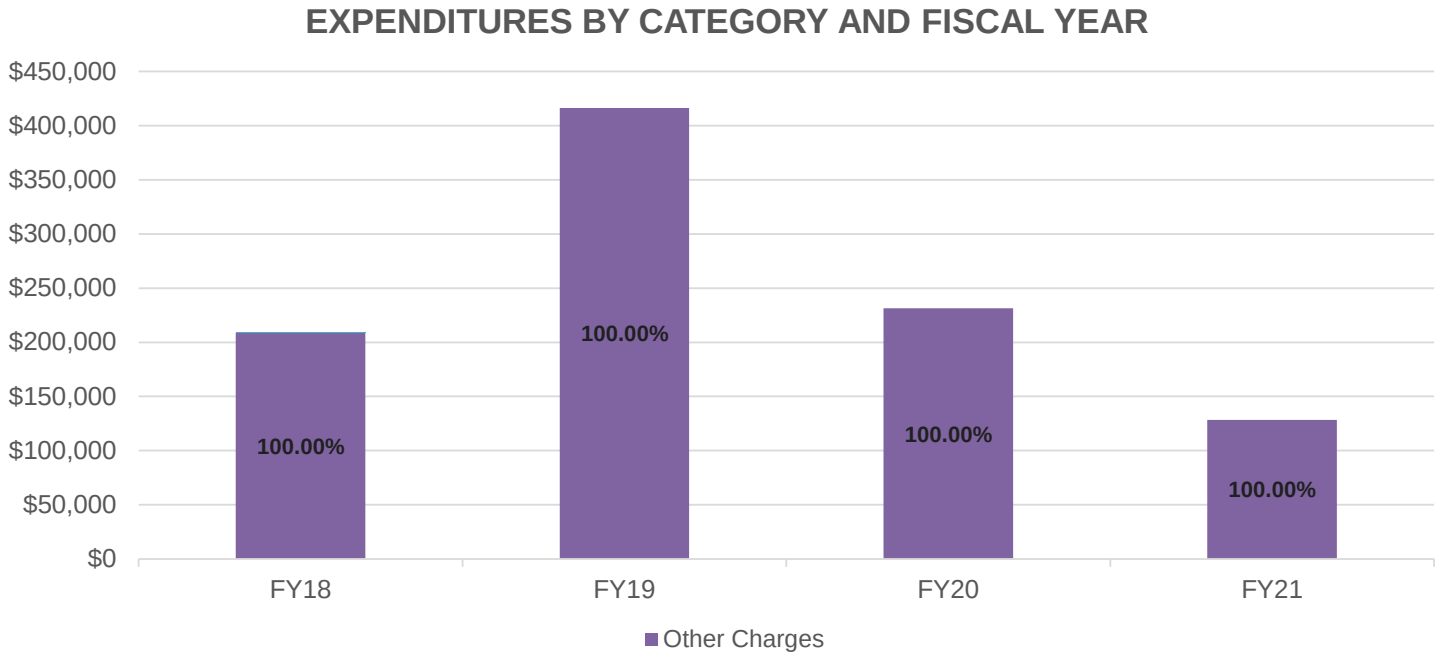
	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Full-Time Equivalents	2.00	2.00	2.00	2.00



481550 Economic Development Authority Contributions

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.

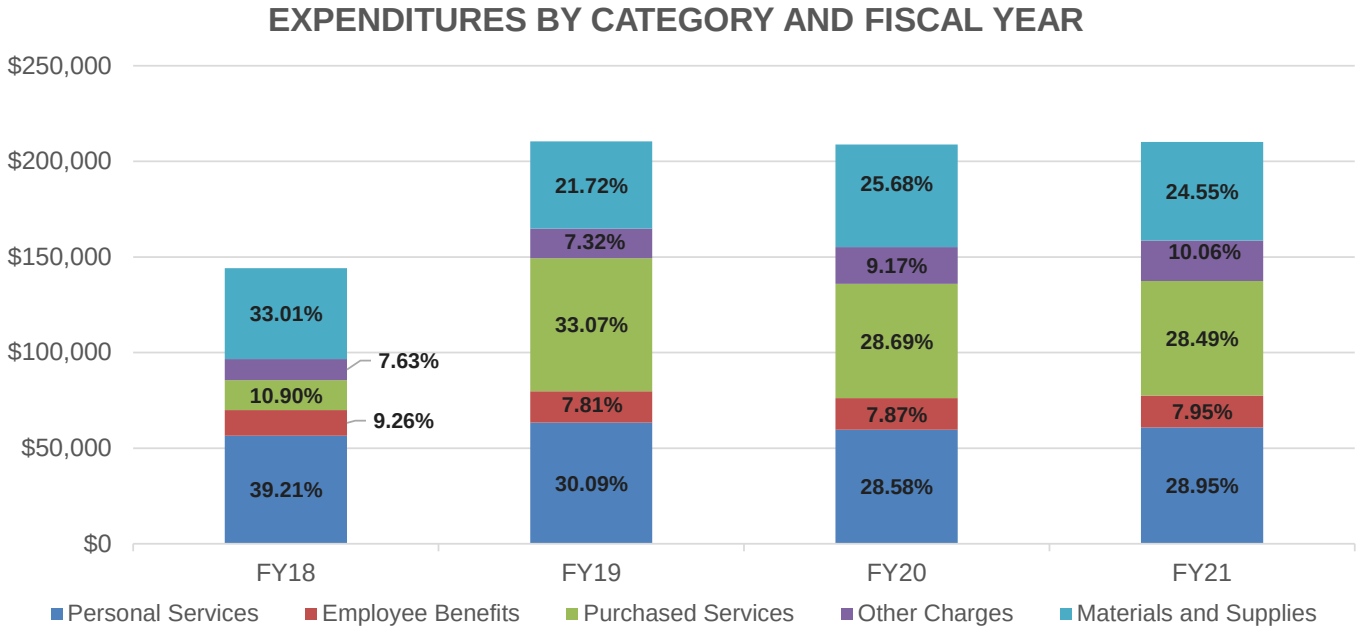
Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	208,517	416,242	231,389	128,357
Total	**208,517**	**416,242**	**231,389**	**128,357**
Expenditures				
Other Charges	208,517	416,242	231,389	128,357
Total	**208,517**	**416,242**	**231,389**	**128,357**



481600 Tourism

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

Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	144,151	210,517	208,756	210,218
Total	**144,151**	**210,517**	**208,756**	**210,218**
Expenditures				
Personal Services	56,520	63,336	59,670	60,864
Employee Benefits	13,352	16,436	16,436	16,704
Purchased Services	15,706	69,610	59,900	59,900
Other Charges	10,993	15,411	19,150	21,150
Materials and Supplies	47,580	45,724	53,600	51,600
Total	**144,151**	**210,517**	**208,756**	**210,218**



Budget Highlights

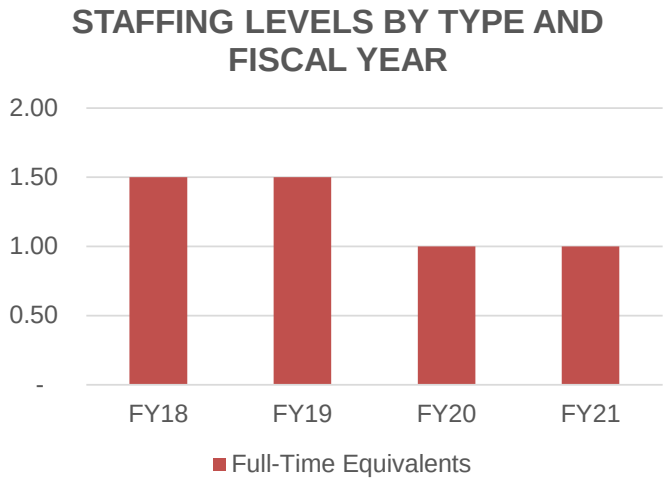
- The budget supports promotion and marketing of Orange County in the Domestic and International market.
- During FY19/FY20 the department will develop and implement a long term strategic tourism plan from anayltical data collected in FY19.
- During FY19/FY20 the department will be designing and implementing the first phase of new Orange County Welcome monument signs.
- During FY19/FY20, the department will be cosmetically updating the interior of the Visitor Center.

Performance Measures

	FY18 Actuals	FY219 Actuals	FY20 Projection	FY21 Projection
Number of Volunteer Hours	2,170	2,078	1,998	1,998
Number of Visitor Center visits	2,788	2,371	2,400	2,400
Number of website visits (sessions)	24,551	33,470	36,000	40,000
Total Followers to Facebook page	3,019	4,033	4,700	5,000
Number of festivals/special events held in the County	0	0	0	0
Total Followers to Instagram page	42	786	1,000	1,300

Staffing

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Full-Time Equivalents	1.50	1.50	1.00	1.00

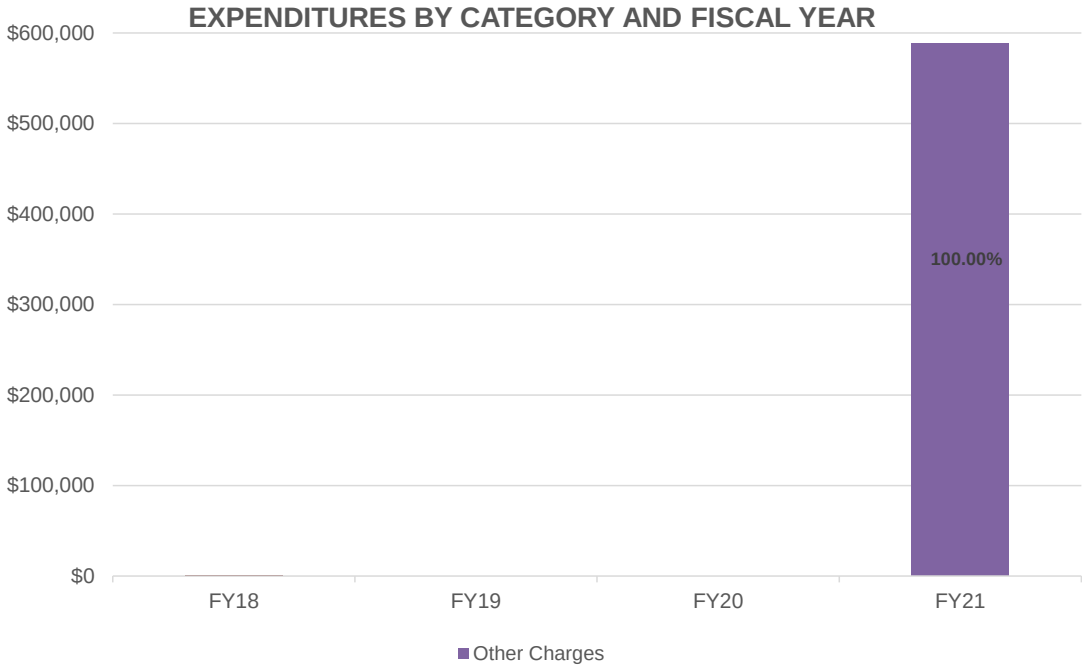


481880 Broadband Authority Contributions

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.

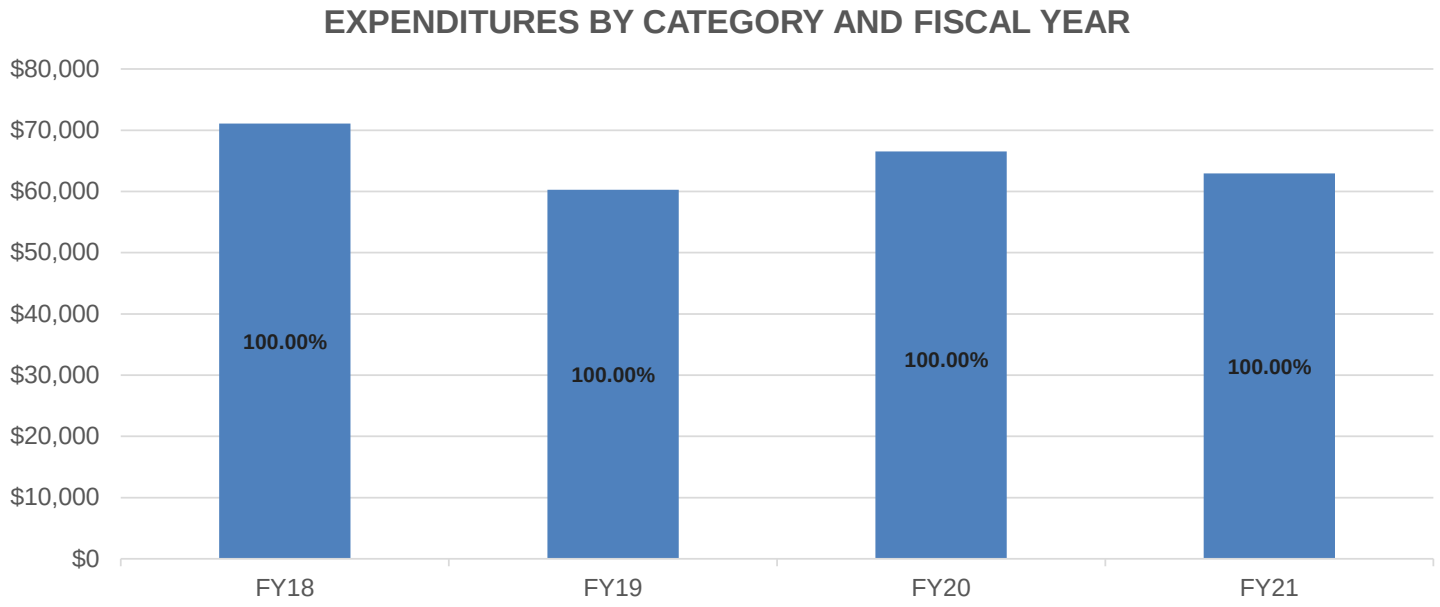
Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
General Property Taxes	-	-	-	588,793
Total	**-**	**-**	**-**	**588,793**

Expenditures				
Other Charges	-	-	-	588,793
Total	**-**	**-**	**-**	**588,793**



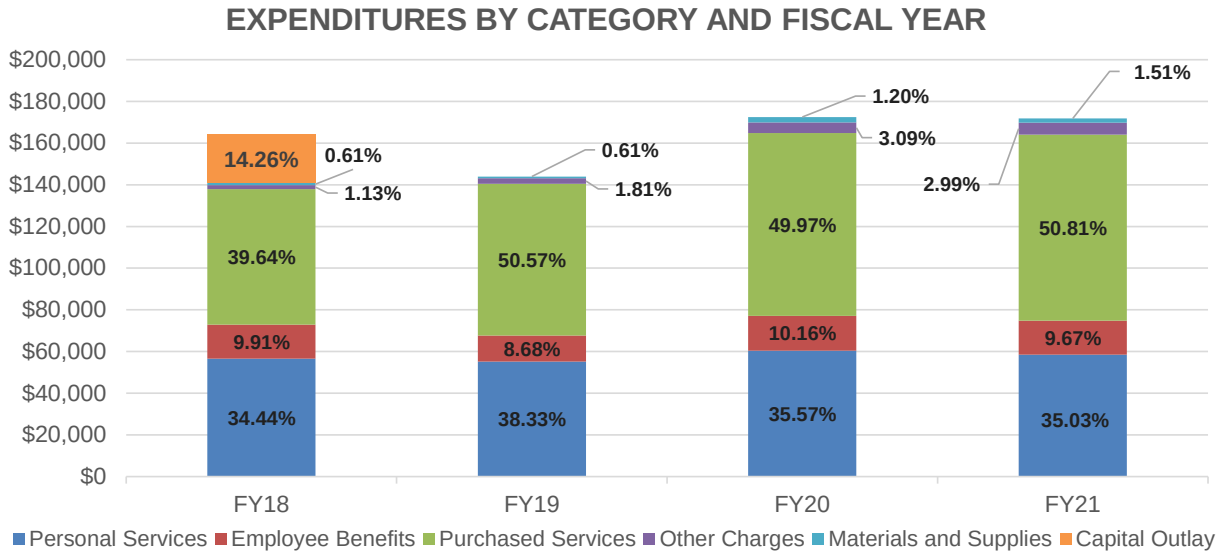
The Culpeper Soil and Water Conservation District was developed to promote the stewardship of conservation of our natural resources through education and technical assistance to enhance land and water for enjoyment of the citizens of Culpeper, Greene, Madison, Orange, and Rappahannock Counties. Some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

Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	71,090	60,292	66,540	62,965
Total	**71,090**	**60,292**	**66,540**	**62,965**
Expenditures				
Payment to Joint Operations	71,090	60,292	66,540	62,965
Total	**71,090**	**60,292**	**66,540**	**62,965**



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	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	164,228	143,969	172,513	171,796
Total	**164,228**	**143,969**	**172,513**	**171,796**
Expenditures				
Personal Services	56,562	55,178	60,426	58,563
Employee Benefits	16,281	12,490	16,686	16,281
Purchased Services	65,098	72,812	87,651	89,202
Other Charges	1,857	2,608	5,150	5,750
Materials and Supplies	1,005	881	2,600	2,000
Capital Outlay	23,425	-	-	-
Total	**164,228**	**143,969**	**172,513**	**171,796**



Budget Highlights

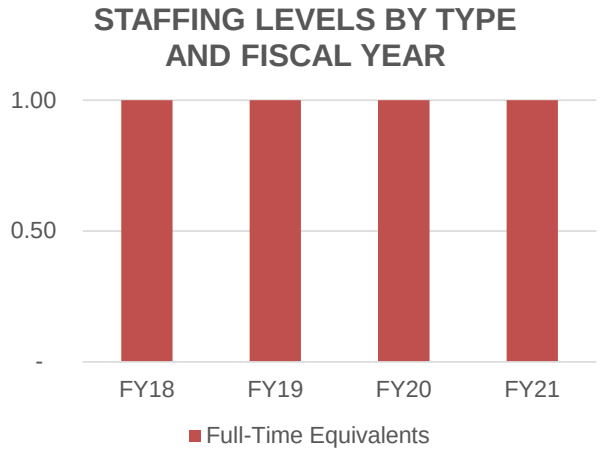
- Training and professional development for agents
- Purchase of pesticide recycling supplies

Performance Measures

	CY18 Actuals	CY19 Actuals	CY20 Projection	CY21 Projection
Number of people trained on food safety handling classes	259	378	250	250
Number of youth participants in camps, trainings, clubs and competitions	1,851	1,607	1,800	1,800
Number of 4-H youth in leadership positions	135	143	150	150
Number of volunteers	511	577	500	500
Number of hours volunteering	10,500	10,235	10,000	10,000
Number of participants in school enrichment financial education programs	347	329	300	300
Number of farm visits to re-establish Agriculture & Natural Resources progarm	N/A	25	21+G56:G59	300

Staffing

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Full-Time Equivalents	1.00	1.00	1.00	1.00

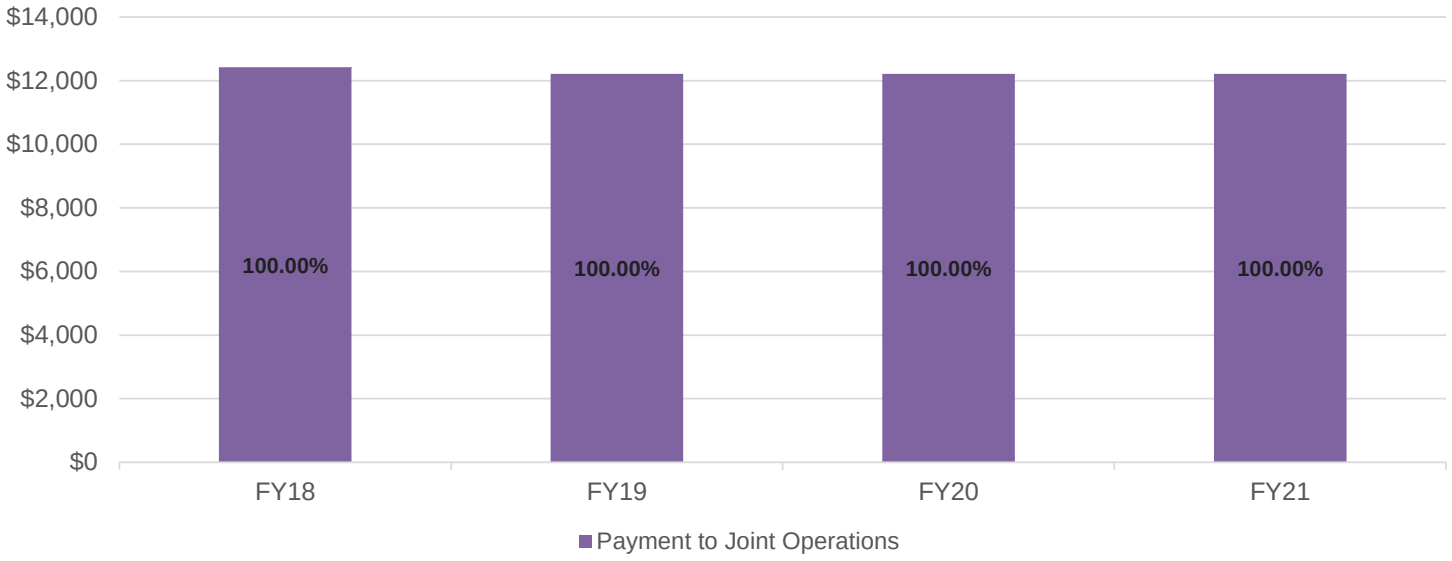


482500 Virginia Division of Forestry

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.

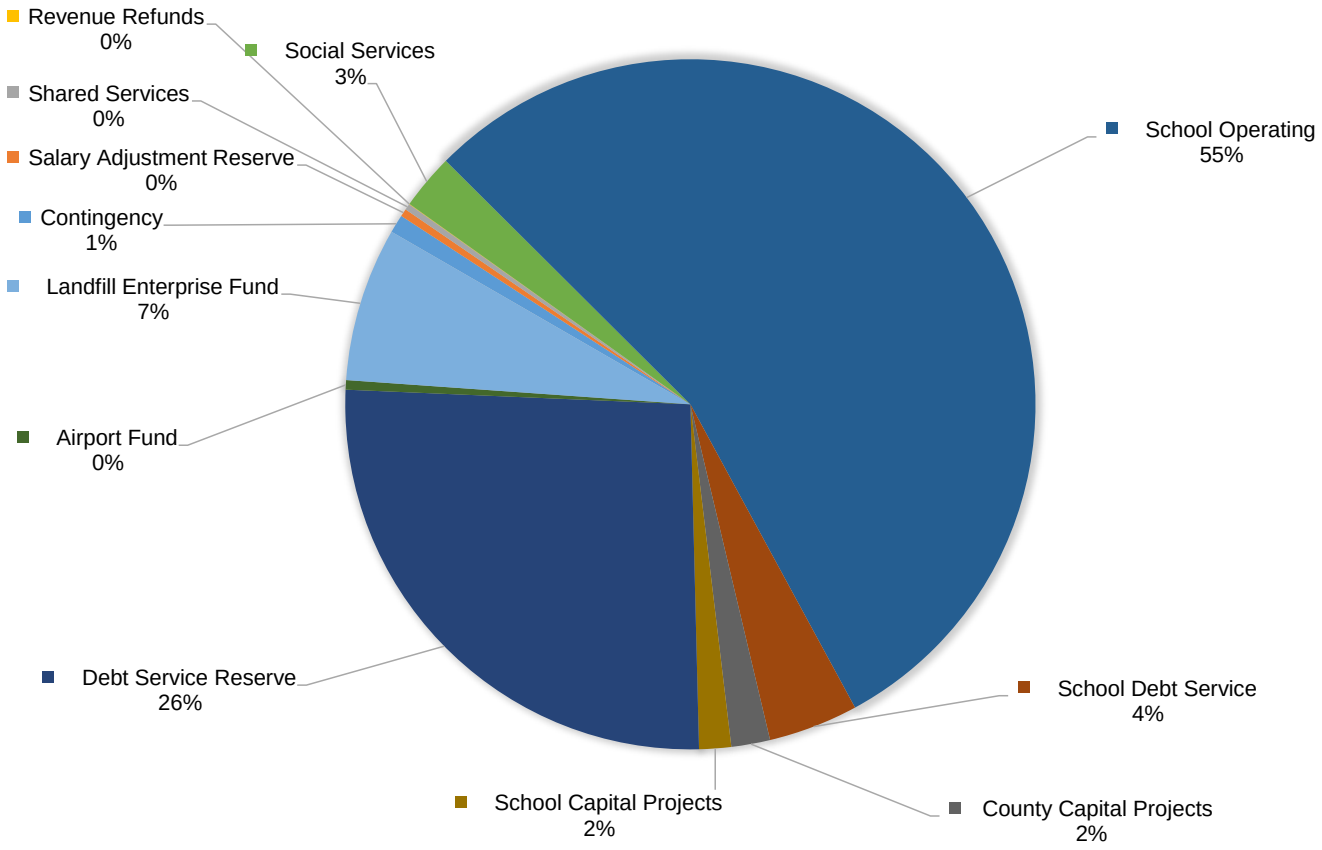
Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	12,402	12,216	12,216	12,216
Total	**12,402**	**12,216**	**12,216**	**12,216**
Expenditures				
Payment to Joint Operations	12,402	12,216	12,216	12,216
Total	**12,402**	**12,216**	**12,216**	**12,216**

EXPENDITURES BY CATEGORY AND FISCAL YEAR



NON-DEPARTMENTAL

EXPENDITURE PERCENTAGES BY COST CENTER



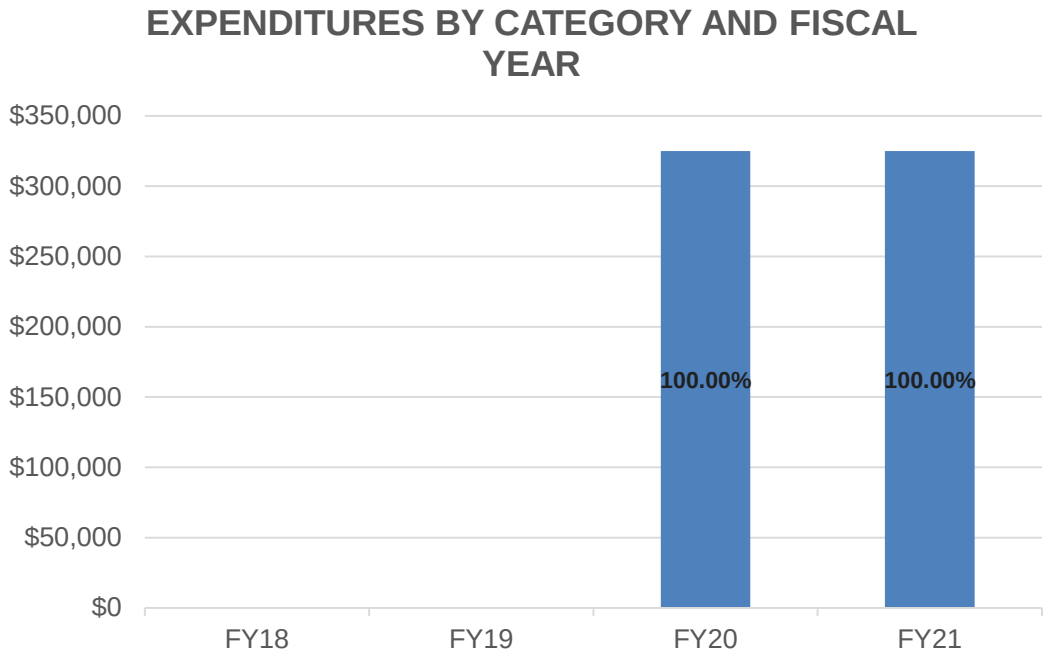
$37,893,740

Cost Center	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget	% Change FY20 - FY21
Contingency	-	-	325,000	325,000	0.00%
Salary Adjustment Reserve	23,556	-	121,813	137,019	11.10%
Shared Services	83,637	84,398	89,829	109,653	18.08%
Revenue Refunds	9,714	3,251	8,000	8,000	0.00%
Interfund Transfers To:					
Social Services	702,600	776,696	857,139	987,209	13.18%
School Operating	20,598,830	19,412,955	20,696,199	20,696,199	0.00%
School Debt Service	-	1,059,885	1,327,000	1,593,409	16.72%
County Capital Projects	1,190,754	1,057,714	1,098,878	687,884	-59.75%
School Capital Projects	697,000	667,000	567,000	567,000	0.00%
Debt Service Reserve	9,136,613	9,390,274	9,445,469	9,880,723	4.41%
Airport Fund	121,833	165,648	186,757	168,305	-10.96%
Landfill Enterprise Fund	2,073,888	1,961,779	2,141,375	2,733,339	21.66%
Totals	**34,638,425**	**34,579,600**	**36,864,459**	**37,893,740**	**2.72%**

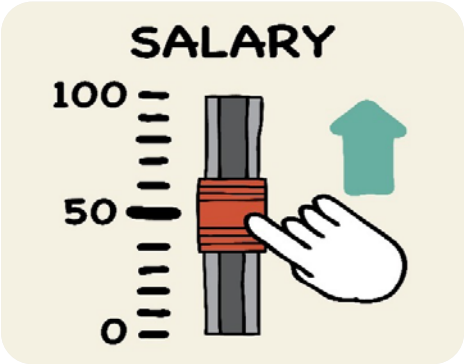
491400 Contingency

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	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	-	-	325,000	325,000
Total	**-**	**-**	**325,000**	**325,000**
Expenditures				
Other Uses of Funds	-	-	325,000	325,000
Total	**-**	**-**	**325,000**	**325,000**

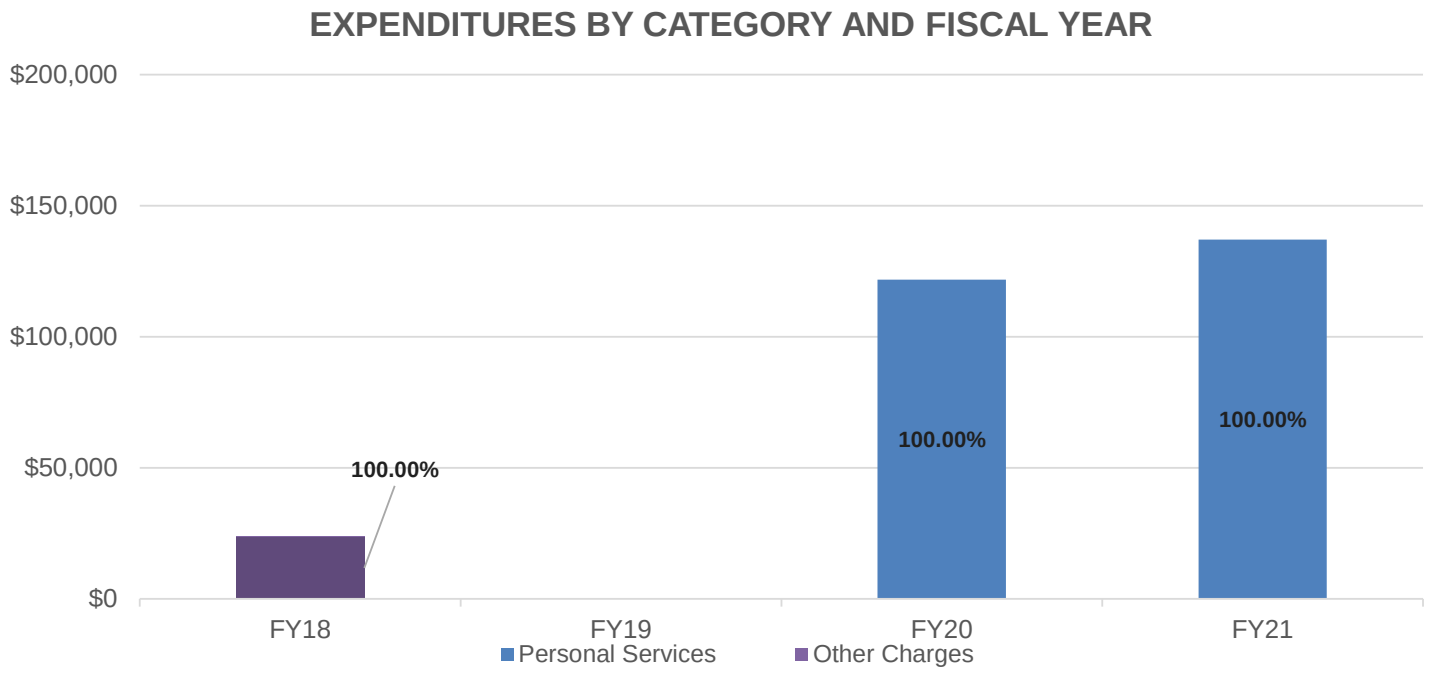


491500 Salary Adjustment Reserve



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.

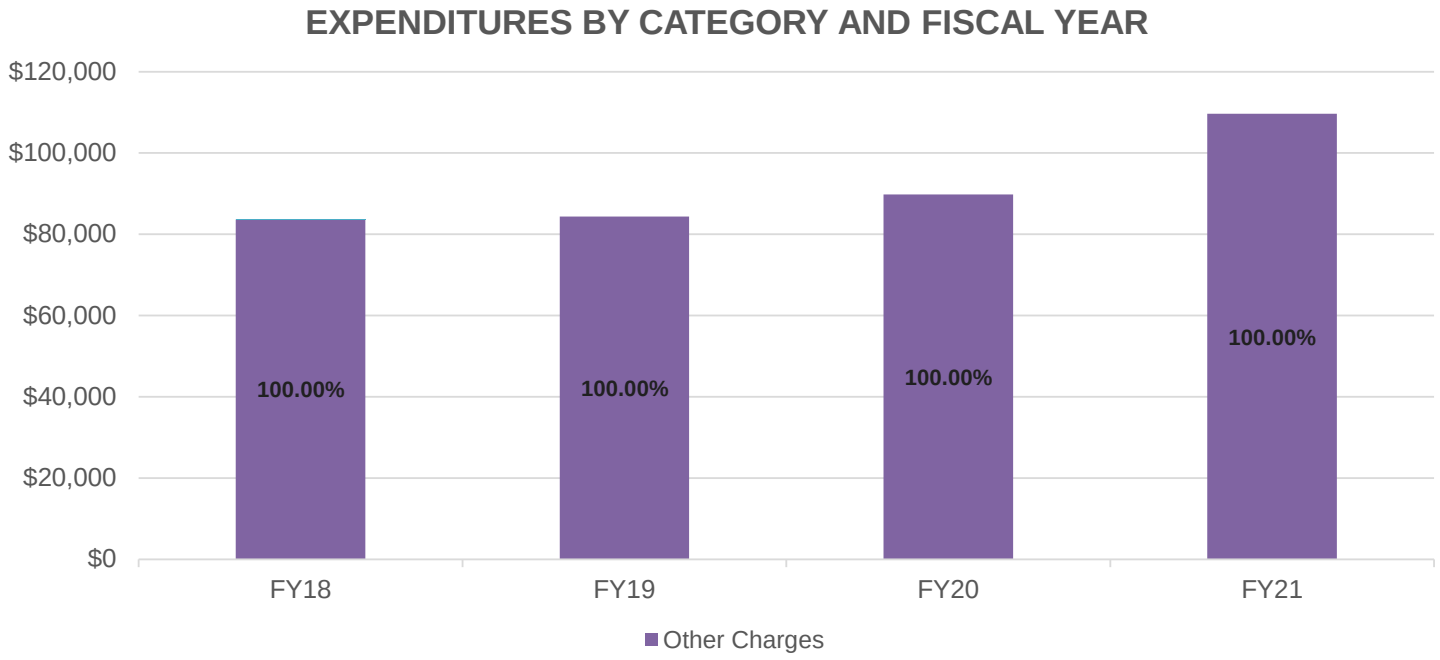
Expenditures	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Personal Services	-	-	121,813	137,019
Other Charges	23,556		-	-
Total	**23,556**	**-**	**121,813**	**137,019**



491600 Shared Services

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

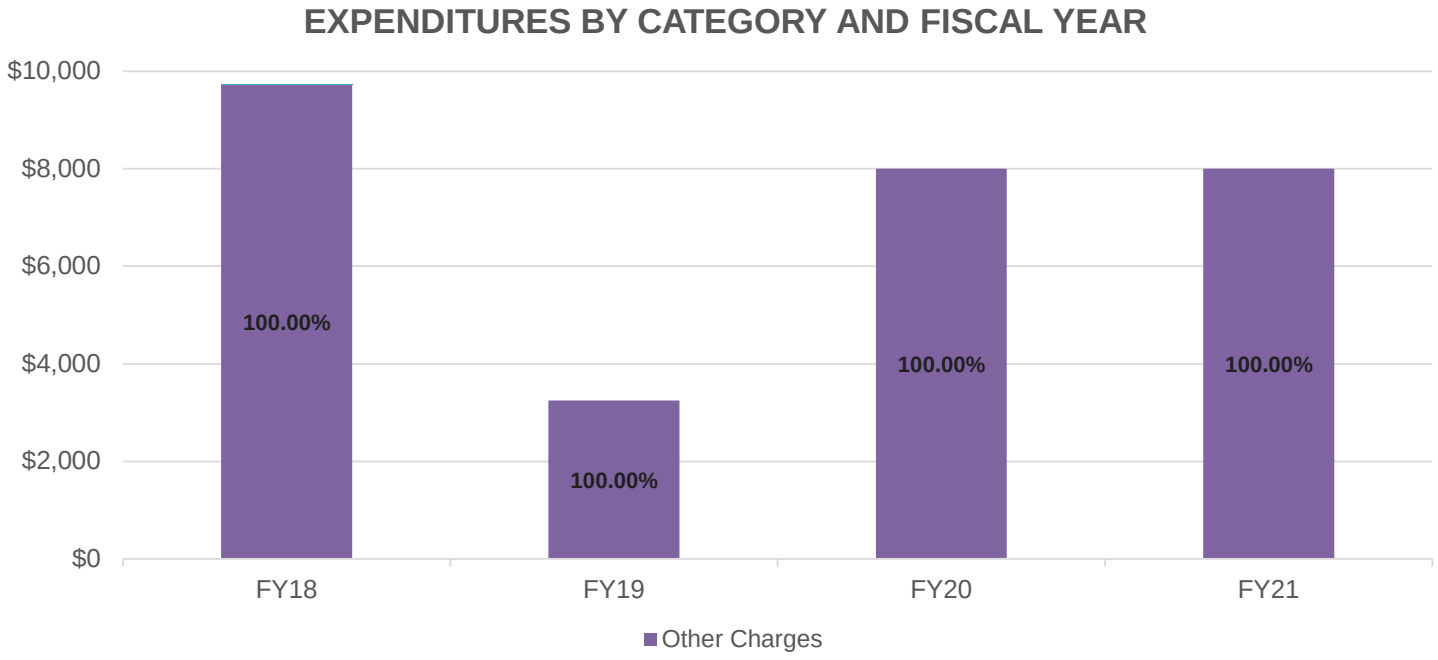
Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	83,637	84,398	89,829	109,653
Total	**83,637**	**84,398**	**89,829**	**109,653**
Expenditures				
Other Charges	83,637	84,398	89,829	109,653
Total	**83,637**	**84,398**	**89,829**	**109,653**



492100 Revenue Refunds

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.

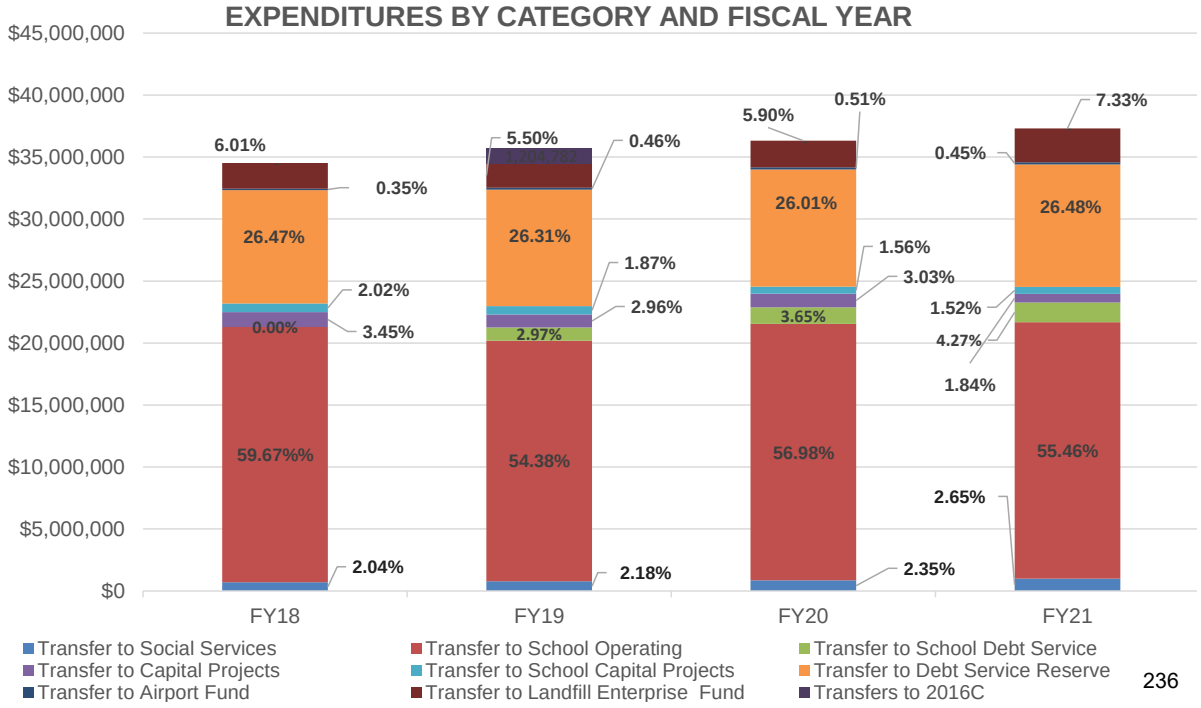
Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	9,714	3,251	8,000	8,000
Total	**9,714**	**3,251**	**8,000**	**8,000**
Expenditures				
Other Charges	9,714	3,251	8,000	8,000
Total	**9,714**	**3,251**	**8,000**	**8,000**



493100 Interfund Transfers

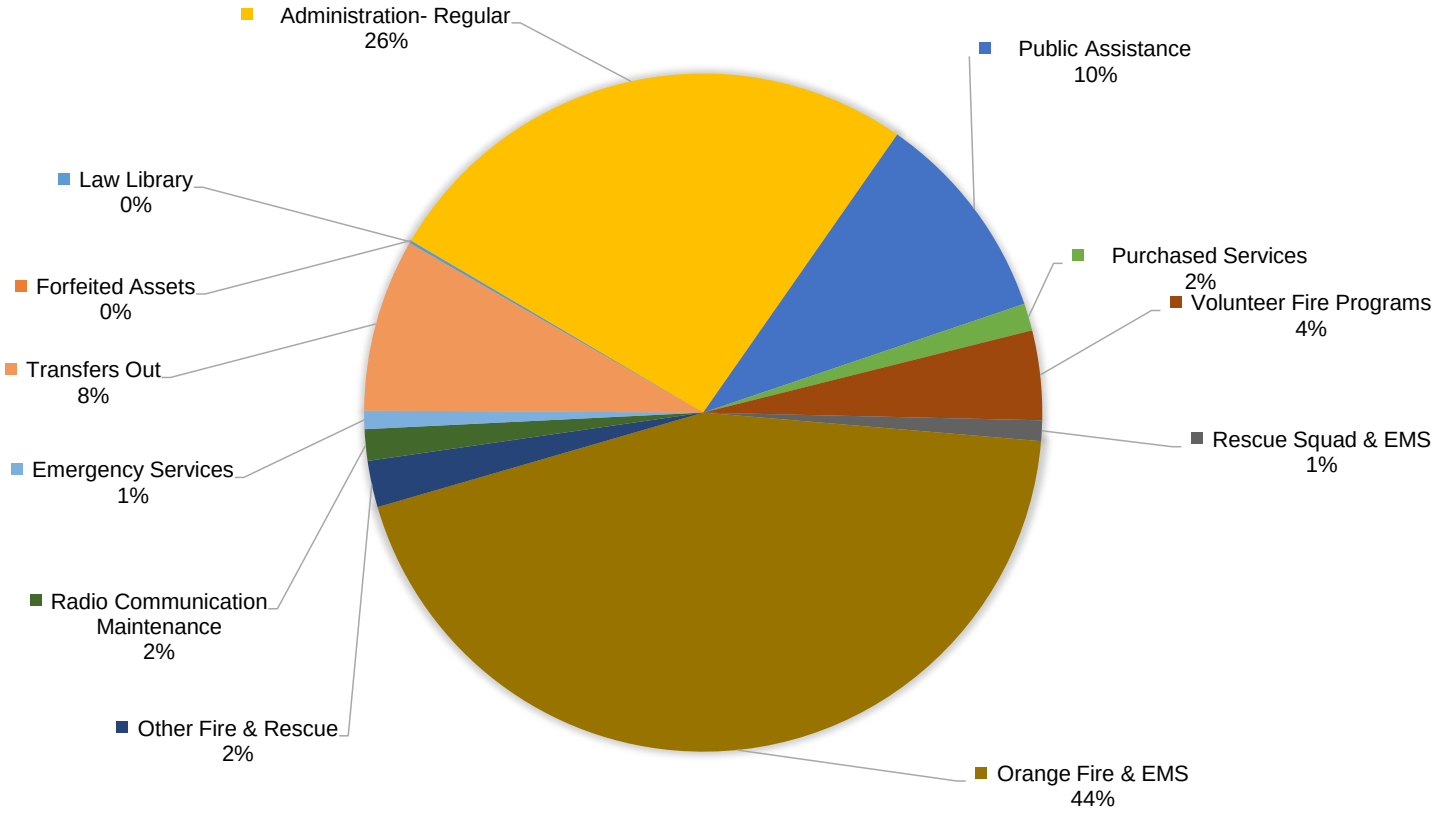
The General Fund transfers local tax dollars to assist in the Social Services Fund, School Operating Fund, Capital Projects Fund, School Capital Projects Fund, Debt Service Fund, Airport Fund and Landfill Enterprise Fund.

Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	33,074,798	32,239,616	34,798,573	35,792,824
Functional Aid: Local	1,317,188	1,319,638	1,386,244	1,386,244
Functional Aid: State	129,532	137,479	135,000	135,000
Total	**34,521,518**	**33,696,733**	**36,319,817**	**37,314,068**
Expenditures				
Transfer to Social Services	702,600	776,696	857,139	987,209
Transfer to School Operating	20,598,830	19,412,955	20,696,199	20,696,199
Transfer to School Debt Service	-	1,059,885	1,327,000	1,593,409
Transfers to 2016C	-	1,204,782	-	-
Transfer to Capital Projects	1,190,754	1,057,714	1,098,878	687,884
Transfer to School Capital Projects	697,000	667,000	567,000	567,000
Transfer to Debt Service Reserve	9,136,613	9,390,274	9,445,469	9,880,723
Transfer to Airport Fund	121,833	165,648	186,757	168,305
Transfer to Landfill Enterprise Fund	2,073,888	1,961,779	2,141,375	2,733,339
Total	**34,521,518**	**35,696,733**	**36,319,817**	**37,314,068**



SPECIAL REVENUE FUNDS

EXPENDITURE PERCENTAGES BY COST CENTER



$10,244,748

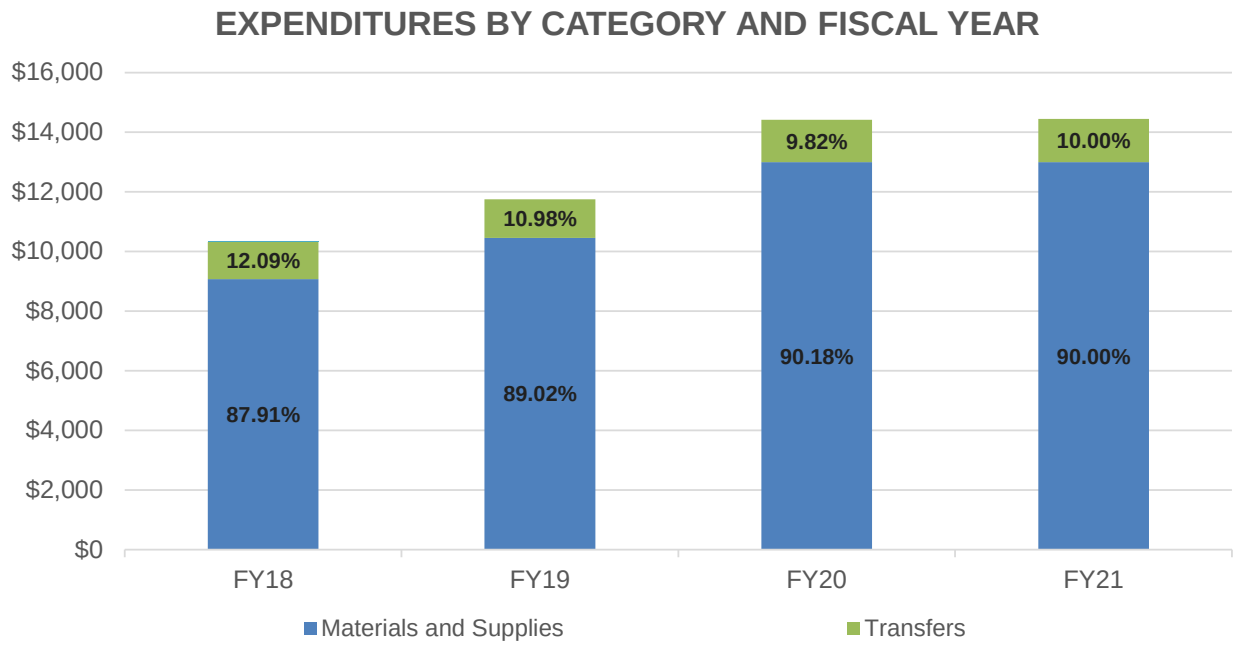
Cost Center	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget	% Change FY20- FY21
Law Library	10,318	11,751	14,416	14,444	0.19%
Forfeited Assets	10,812	12,164	-	-	0.00%
Virginia Public Assistance:		231			
Administration- Regular	2,084,898	2,327,270	2,579,877	2,686,243	3.96%
Public Assistance	1,074,756	987,638	1,035,000	1,035,000	0.00%
Purchased Services	58,499	71,151	109,700	133,176	17.63%
Fire & EMS Levy					
Volunteer Fire Programs	379,925	391,221	391,221	436,835	10.44%
Rescue Squad & EMS	99,902	100,484	100,484	100,484	0.00%
Orange Fire & EMS	4,170,457	4,230,302	4,395,747	4,524,132	2.84%
Other Fire & Rescue	156,272	173,027	165,900	227,390	27.04%
Radio Communication Maintenai	-	-	-	153,458	100.00%
Emergency Services	41,928	65,184	89,500	89,500	0.00%
Transfers Out	-	-	-	844,086	100.00%
Totals	**8,087,767**	**8,370,423**	**8,881,845**	**10,244,748**	**13.30%**

Fund 1190 Law Library

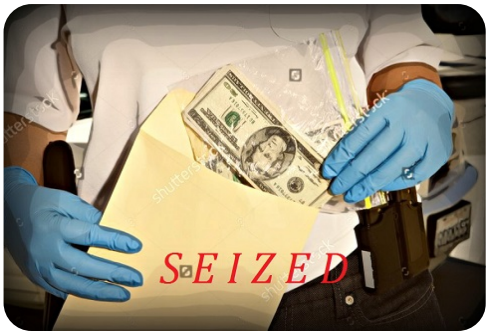
The Law Library is operated by the county attorney's office, in conjunction with the support from county administration. The Law Library contains the Code of Virginia, Michie's Jurisprudence, as well as other case law and research books. In addition there are two (2) computer terminals for conducting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

Revenues	**FY18 Actual Amount**	**FY19 Actual Amount**	**FY20 Adopted Budget**	**FY21 Adopted Budget**
Law Library Fees	7,123	7,822	6,500	8,000
Appropriated Fund Balance	9,831	-	7,916	6,444
Total	**16,954**	**7,822**	**14,416**	**14,444**
Expenditures				
Materials and Supplies	9,071	10,460	13,000	13,000
Transfers	1,247	1,290	1,416	1,444
Total	**10,318**	**11,751**	**14,416**	**14,444**
To (From) Fund Equity	**6,636**	**(3,929)**	**-**	**-**

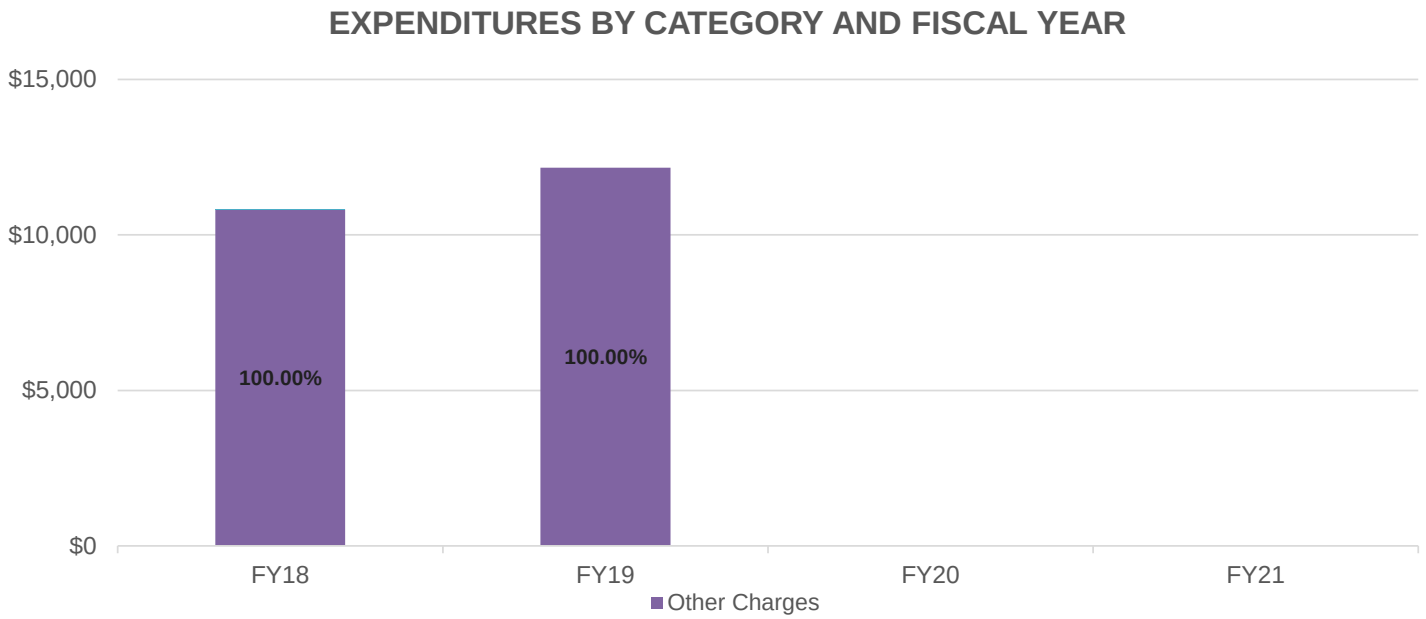


Fund 1150 Forfeited Assets



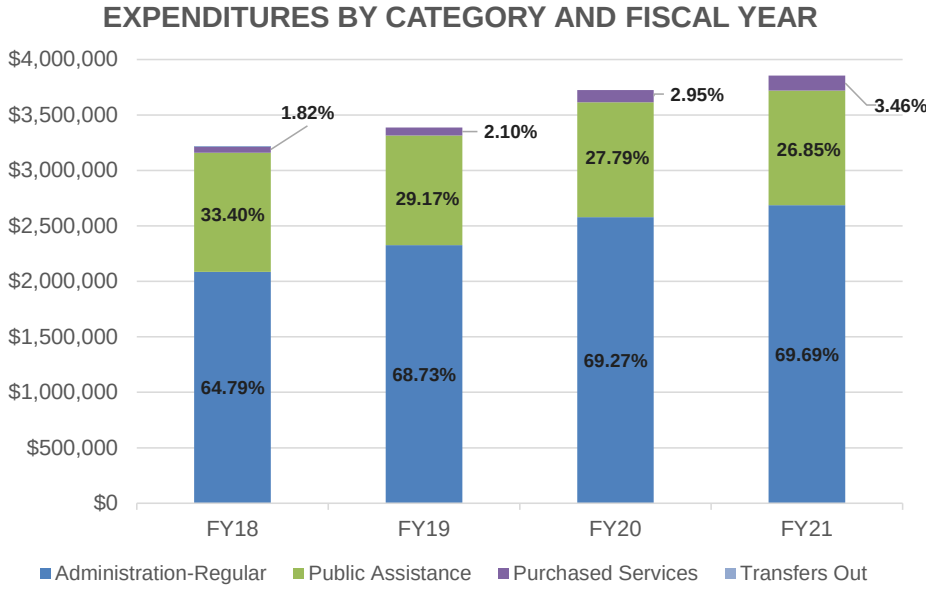
The Forfeited Asset Fund is a self-sustaining fund. Funding is received by the Sheriff's Office and Commonwealth Attorney's Office as proceeds from seized properties/funds during arrests/court cases.

Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Use of Money	254	414	-	-
Forfeited Assets:				
Commonwealth Attorney	-	6,098	-	-
Sheriff	16,617	6,257	-	-
State Revenue	-	-	-	-
Federal Revenue	-	57,028	-	-
Total	**16,871**	**69,796**	**-**	**-**
Expenditures				
Other Charges	10,812	12,164	-	-
Total	**10,812**	**12,164**	**-**	**-**
Net To (From) Fund Balance	**6,059**	**57,632**	**-**	**-**



The Orange County Department of Social Services offers a wide range of assistance which supports local citizens in solving problems with employment, daycare, foster care, food, Medicaid and domestic issues. In addition, VPA also provides temporary financial help for those who qualify under state guidelines. The department is divided into three divisions: Eligibility, Service and Administration, which is determined by client need. Citizens who require assistance in the community are encouraged to come to the department.

Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Welfare: State Revenue	955,843	987,855	1,089,626	1,089,540
Welfare: Federal Revenue	1,559,709	1,621,508	1,777,812	1,777,670
Transfer from General Fund	702,600	776,696	857,139	987,209
Total	**3,218,153**	**3,386,059**	**3,724,577**	**3,854,419**
Expenditures				
Administration-Regular	2,084,898	2,327,270	2,579,877	2,686,243
Public Assistance	1,074,756	987,638	1,035,000	1,035,000
Purchased Services	58,499	71,151	109,700	133,176
Transfers Out	-	-	-	-
Total	**3,218,153**	**3,386,059**	**3,724,577**	**3,854,419**



Budget Highlights

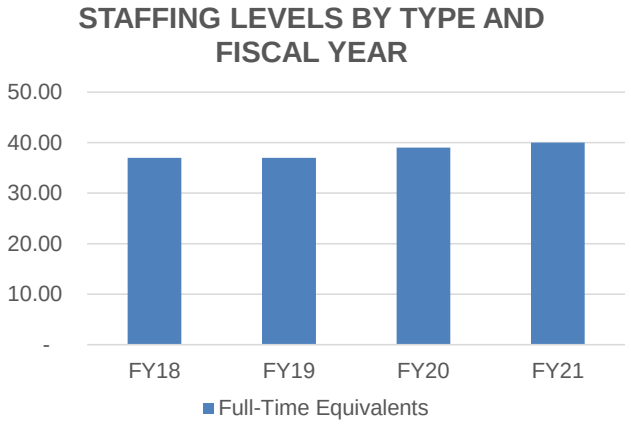
- One new full time positions; Family Services Specialist II

Performance Measures

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Number of Youths in foster care	35	23	27	25
Number of youths in independent living program	3	7	9	9
Number of children who experience stability of foster care placement, with no more than two (2) in a twelve (12) month period	20	18	25	25
Number of Medicaid applications processed	1,143	1,795	2,000	2,000
Number of Medicaid applications processed timely	558	1,413	1,775	1,775

Staffing

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Full-Time Equivalents	37.00	37.00	39.00	40.00

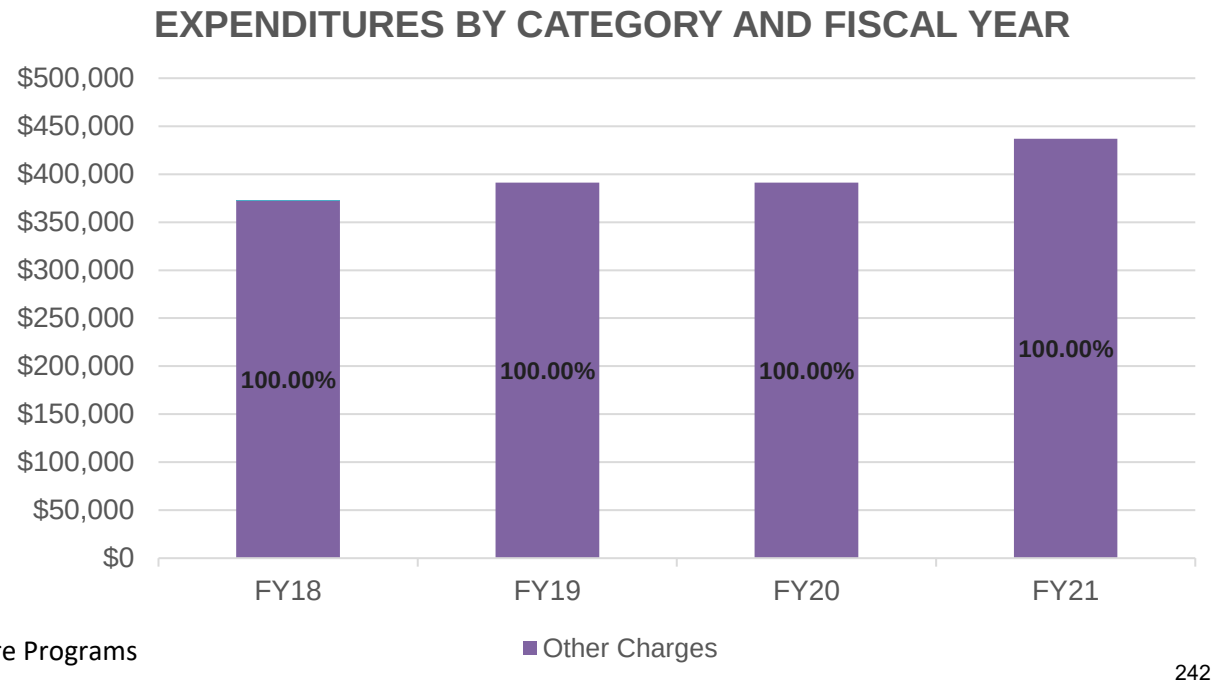


432200 Volunteer Fire Programs

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

Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	281,778	296,852	296,721	337,535
Functional Aid: State	91,147	94,369	94,500	99,300
Total	**372,925**	**391,221**	**391,221**	**436,835**

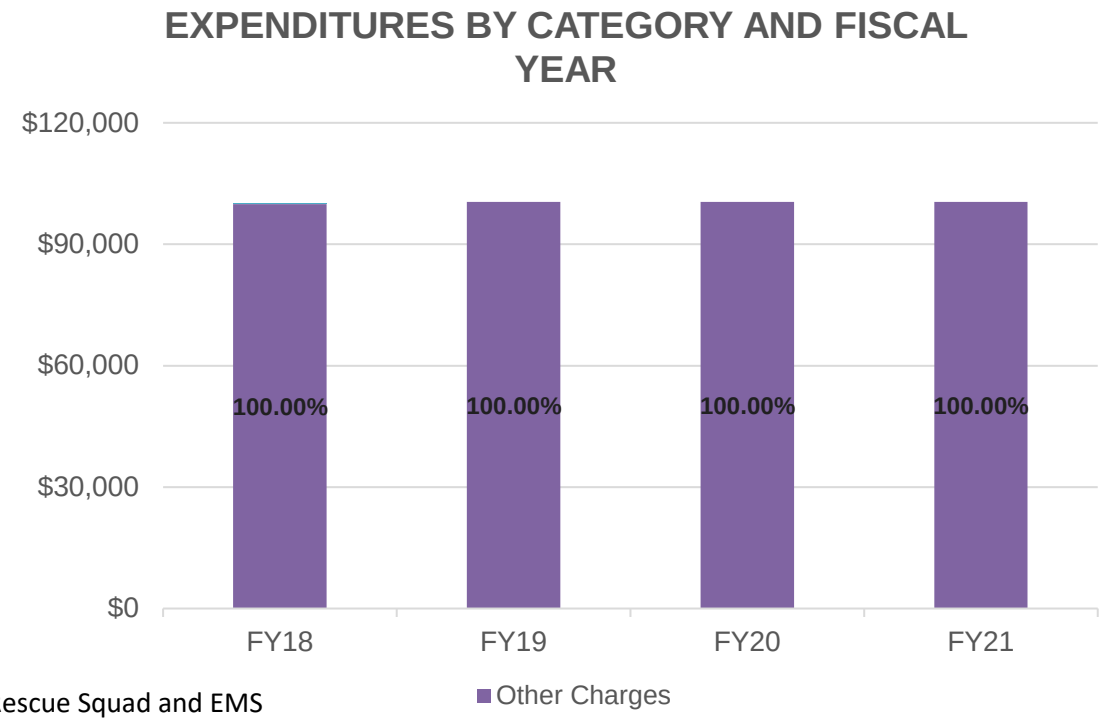
Expenditures				
Other Charges	372,925	391,221	391,221	436,835
Total	**372,925**	**391,221**	**391,221**	**436,835**



432300 Rescue Squad and EMS

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 by providing a fully staffed Medic unit 24/7/365. The agency maintains a fleet of two ambulances and one response car to provide EMS services.

Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	99,902	100,484	100,484	100,484
Total	**99,902**	**100,484**	**100,484**	**100,484**
Expenditures				
Other Charges	99,902	100,484	100,484	100,484
Total	**99,902**	**100,484**	**100,484**	**100,484**

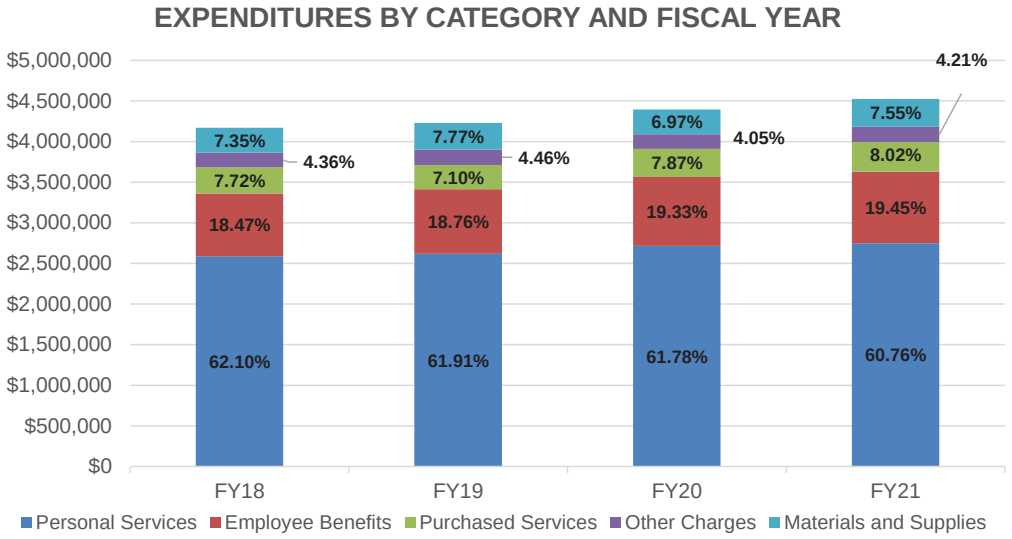


432310 Orange Fire and EMS

Orange County has two EMS agencies, consisting of: Lake of the Woods Volunteer Fire and Rescue 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 one 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. The Department also provides fire suppression services 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	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
General Property Taxes	2,843,512	3,014,363	3,215,585	3,184,846
Permits, Fee & Charges	1,301,247	1,188,439	1,155,000	1,300,000
Functional Aid: State	25,698	27,500	25,162	39,286
Functional Aid: Federal	-	-	-	-
Total	**4,170,457**	**4,230,302**	**4,395,747**	**4,524,132**
Expenditures				
Personal Services	2,589,829	2,618,798	2,715,485	2,748,843
Employee Benefits	770,260	793,658	849,711	880,087
Purchased Services	322,035	300,368	346,000	363,000
Other Charges	181,688	188,776	178,006	190,506
Materials and Supplies	306,645	328,702	306,545	341,696
Total	**4,170,457**	**4,230,302**	**4,395,747**	**4,524,132**



Budget Highlights

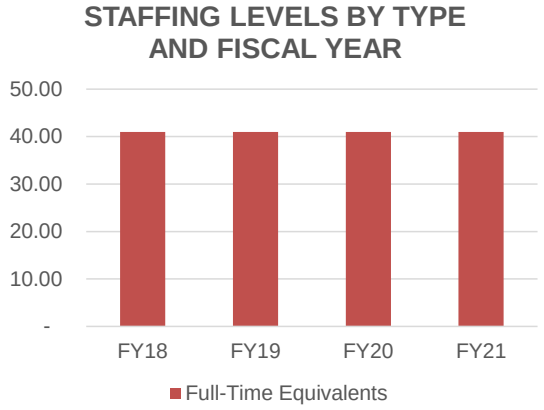
- During FY19, the department through grant funding and CIP was able to replace the counties aging self-containec breathing apparatus.
- During FY19, Station 23 was returned to 151 Berry Hill in the town of Orange after extensive renovation was comp
- During FY19, the department was able to place Stop the Bleed kits in all Public Schools and provide training to sta at the schools.
- During FY19, the department held an Emergency Medical Technician class that graduated 16 students.
- During FY19, the department taught thirty seven (37) CPR classes to citizens, Law Enforcement, and businesses throughout the County.

Performance Measures

	CY18 Actuals	CY19 Actuals	CY20 Projection	CY21 Projection
Time To Mark Enroute or Responding	0:01:50	0:02:00	0:02:00	0:02:00
Total Response Time	0:10:00	0:10:00	0:10:00	0:10:00
On Scene	0:19:26	0:15:00	0:15:00	0:15:00
Hospital Turn Around Time	0:28:17	0:30:00	0:30:00	0:30:00
Time to Apply 12 Lead EKG	0:12:21	0:10:00	0:10:00	0:10:00
Patient Contact to Hospital	0:33:20	1:00:00	1:00:00	1:00:00
Aspirin - in case of heart attack	0:18:05	0:15:00	0:15:00	0:15:00
Time of onset to arrival at a Stroke Center	1:05:00	1:00:00	1:00:00	1:00:00
Cincinnati Stroke Scale	100%	100%	100%	100%
Cardiac Arrest with turn of spontaneous respiration	50.00%	N/A	N/A	N/A

Staffing

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Full-Time Equivalents	41.00	41.00	41.00	41.00

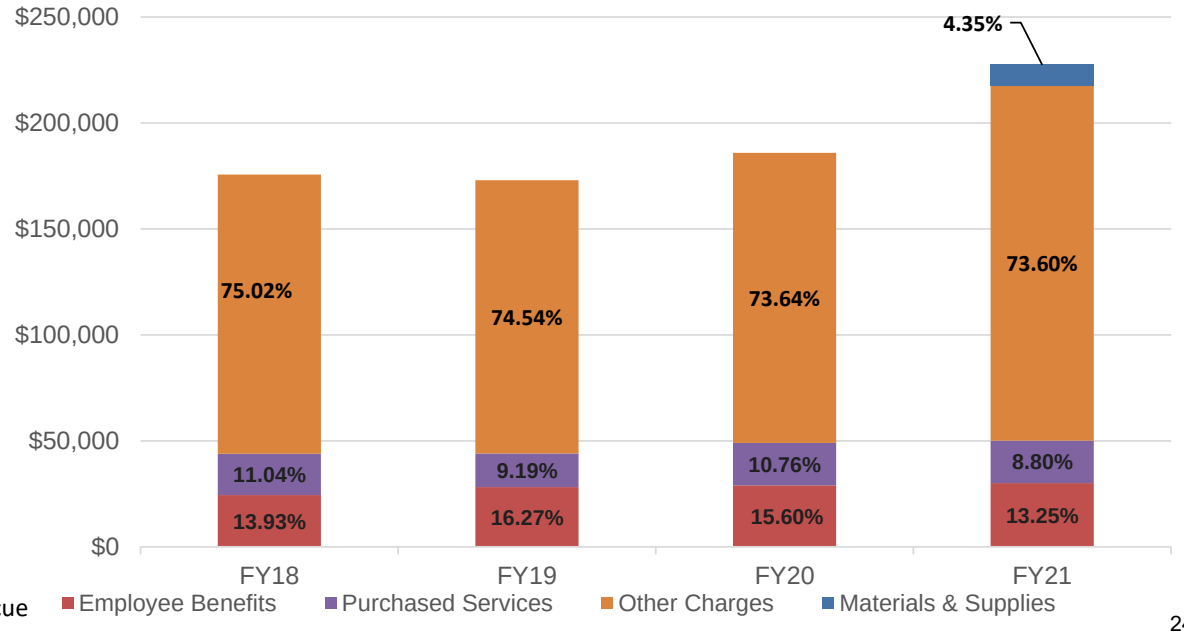


432500 Other Fire & Rescue

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	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	164,658	162,244	175,146	227,390
Functional Aid: State	11,014	10,783	10,754	-
Total	**175,672**	**173,027**	**185,900**	**227,390**
Expenditures				
Employee Benefits	24,479	28,160	29,000	30,139
Purchased Services	19,400	15,900	20,000	20,000
Other Charges	131,793	128,967	136,900	167,351
Materials & Supplies	-	-	-	9,900
Total	**175,672**	**173,027**	**185,900**	**227,390**

EXPENDITURES BY CATEGORY AND FISCAL YEAR

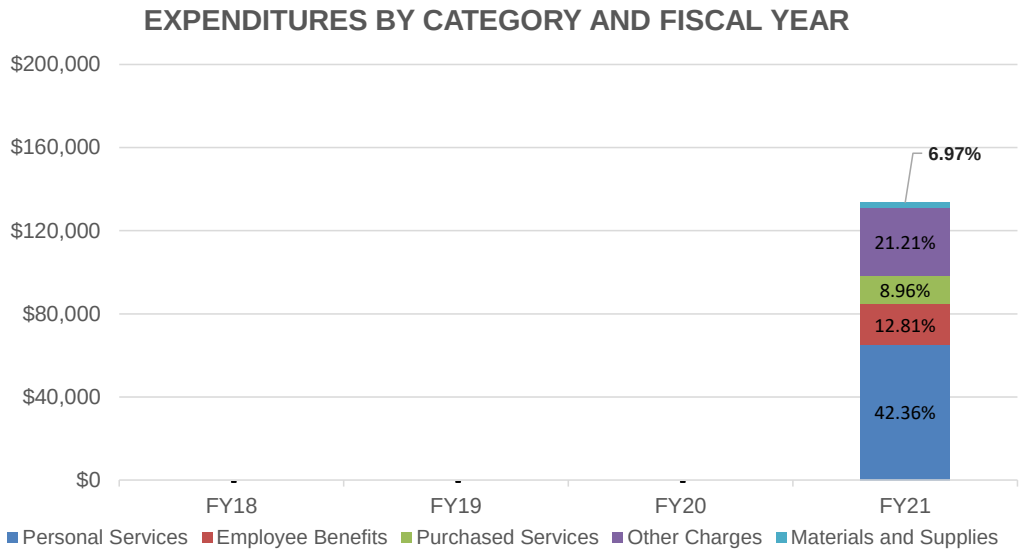


432900 Radio Communications

The Radio Communications Division oversees and monitors the County's Land Mobile Radio System (LMRS) which provides state of the art capabilities creating interoperability with multiple users in the county as well as enabling interoperability with other jurisdictions including various regional, state, and federal agencies. The Division is responsible for developing strategies, making recommendations and monitoring system design, coordinating and performing installation, replacing and modifying related system hardware and software. The Division is also responsible for designing system configuration, evaluating system performance and security, and managing and analyzing talk group utilization.

Additionally, the Division provides critical Emergency Management support for preparedness, education, public events, and exercise proficiency. The Division is a component of the County's Information Technology Department.

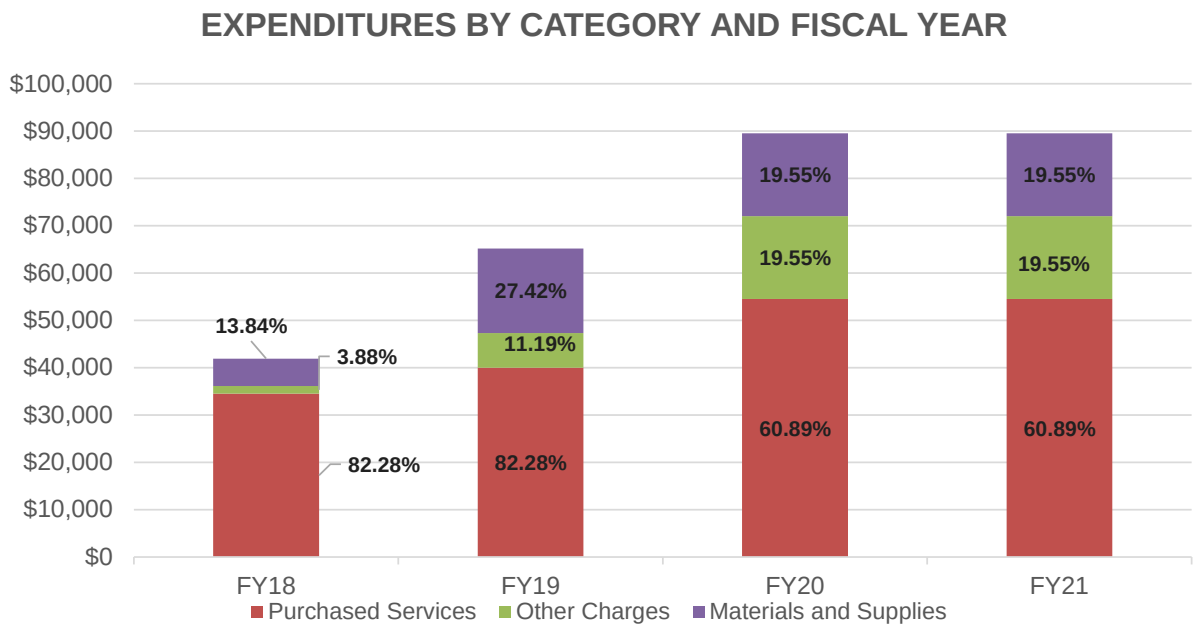
Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
General Property Taxes	-	-	-	153,458
Total	**-**	**-**	**-**	**153,458**
Expenditures				
Personal Services	-	-	-	65,000
Employee Benefits	-	-	-	19,655
Purchased Services	-	-	-	13,750
Other Charges	-	-	-	32,553
Materials and Supplies	-	-	-	2,500
Furniture & Fixtures	-	-	-	20,000
Total	**-**	**-**	**-**	**153,458**



435500 Emergency Services

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

Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Undesignated Revenues	11,628	35,184	59,500	59,500
Functional Aid: State	30,300	30,000	30,000	30,000
Total	**41,928**	**65,184**	**89,500**	**89,500**
Expenditures				
Purchased Services	34,498	40,016	54,500	54,500
Other Charges	1,628	7,296	17,500	17,500
Materials and Supplies	5,802	17,871	17,500	17,500
Total	**41,928**	**65,184**	**89,500**	**89,500**



Budget Highlights

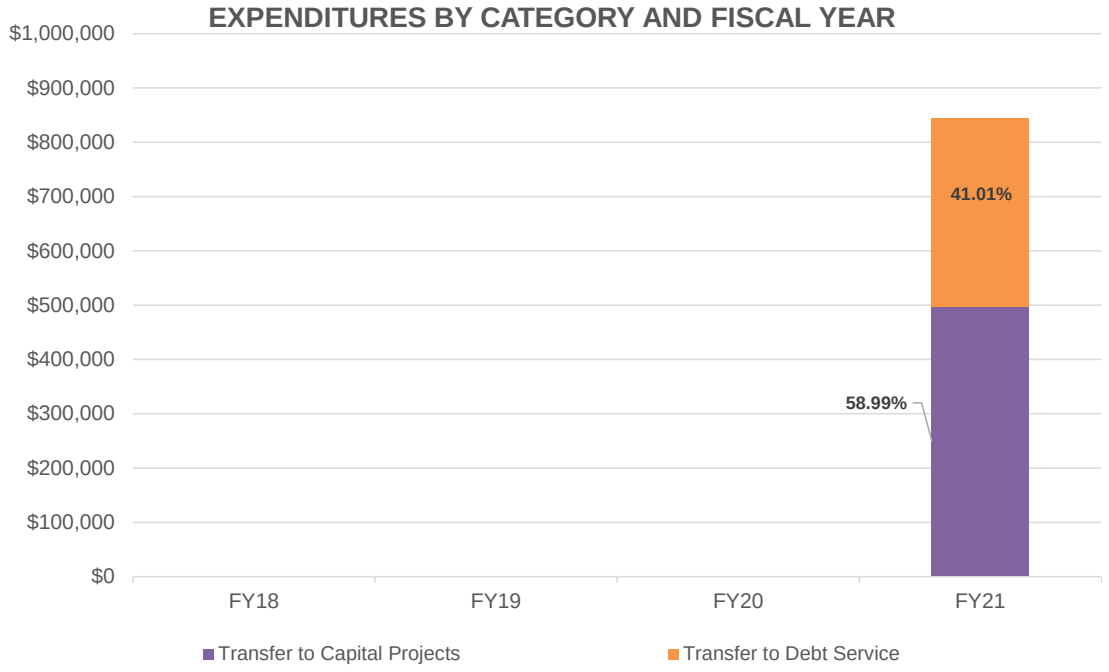
- The budget provides funding for emergency management training and exercises.
- The department through its budget supplies the Volunteer Fire Departments with HAZMAT disposal product.
- The department through its budget calibrates all gas meters throughout the department.
- The department through its budget was able to send seven (7) employees to the Center for Domestic Preparedness for radiological and hazardous materials training.
- The department successfully completed the bi-annual North Anna Nuclear PowerStation drill.

493100 Transfers

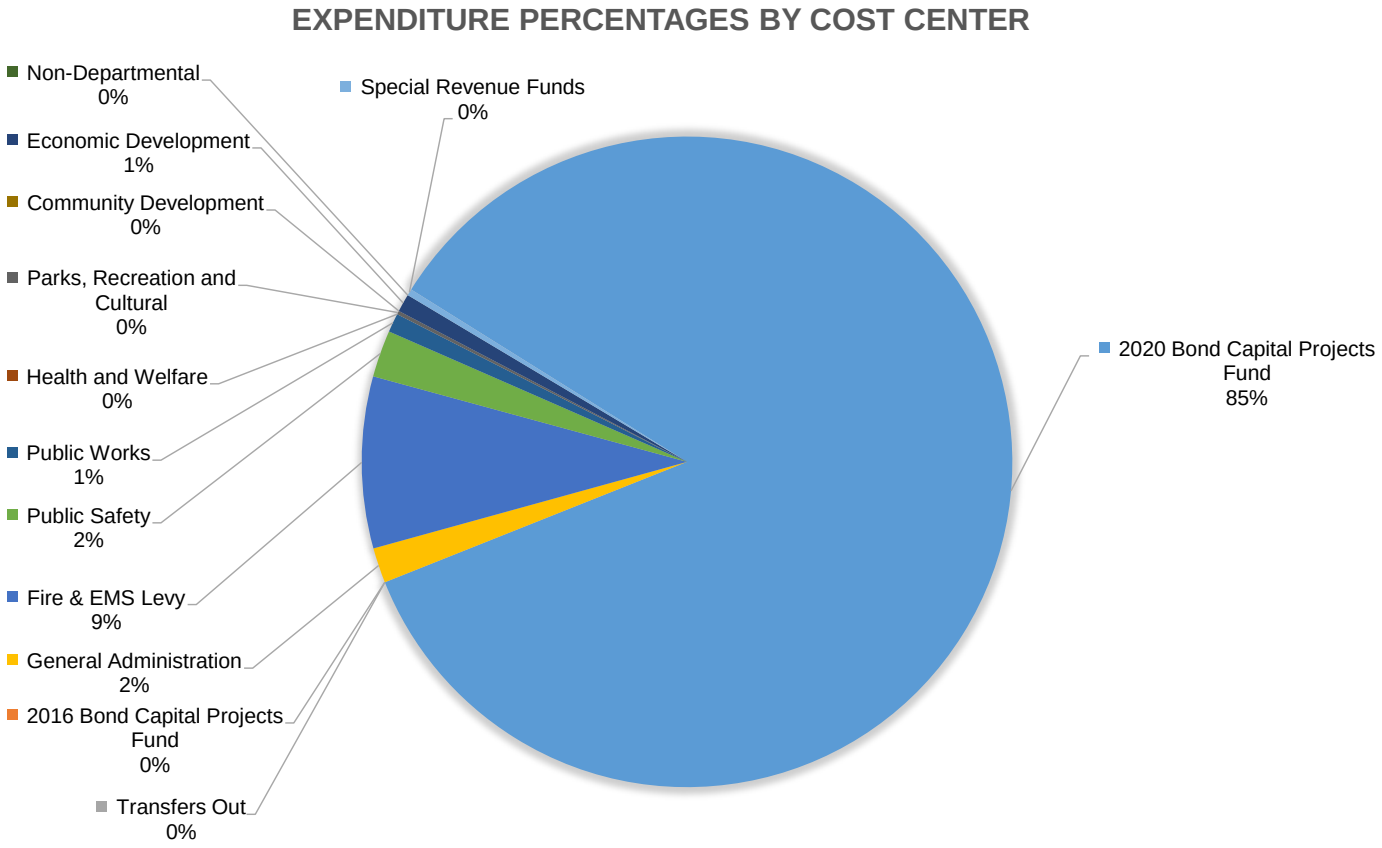
The Fire & EMS Levy Fund transfers local tax dollars to the Capital Project Fund and the Debt Service Fund for related capital and debt service.

Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
General Property Taxes	-	-	-	844,086
Total	**-**	**-**	**-**	**844,086**

Expenditures				
Transfer to Capital Projects	-	-	-	497,904
Transfer to Debt Service	-	-	-	346,182
Total	**-**	**-**	**-**	**844,086**



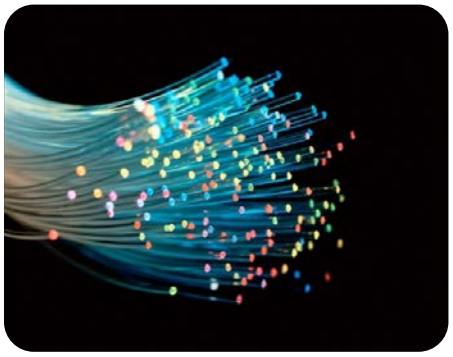
CAPITAL PROJECTS FUNDS



$14,021,904

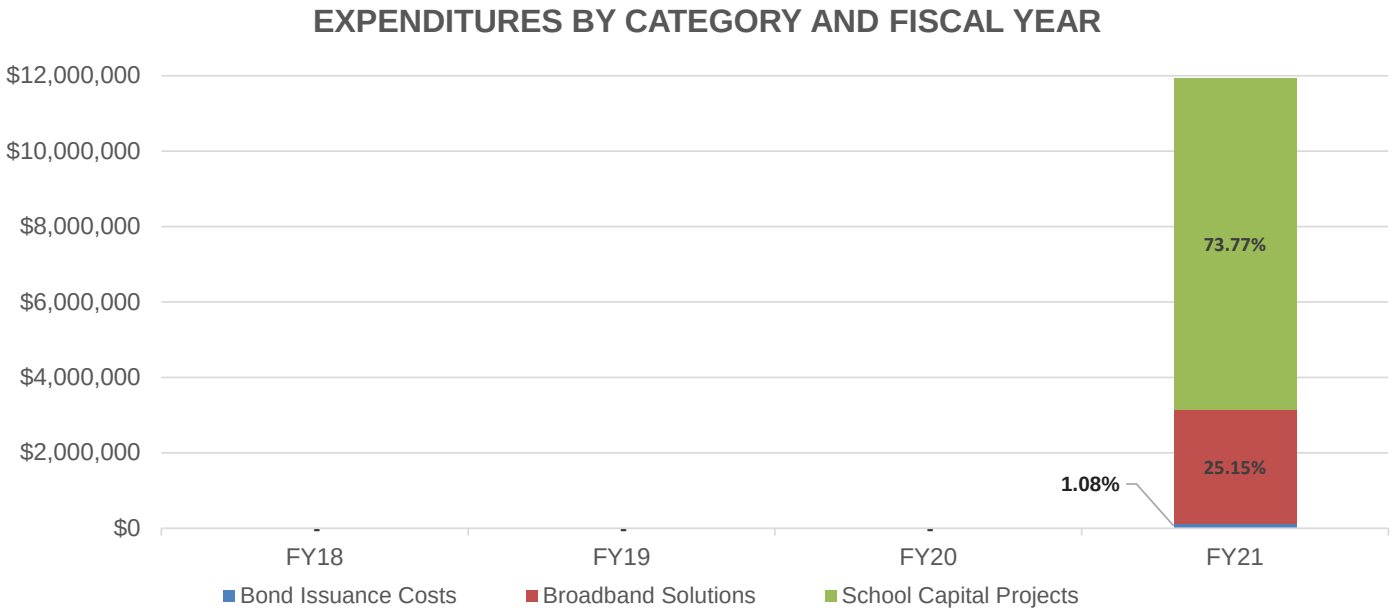
Cost Center	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget	% Change FY20 - FY21
2020 Bond Capital Projects Fund	-	-	-	11,929,000	100.00%
2016 Bond Capital Projects Fund	2,683,645	4,300,345	-	-	0.00%
Transfers Out	-	-	-	-	0.00%
General Administration	219,209	290,977	296,352	245,252	-20.84%
Fire & EMS Levy	-	-	-	1,195,152	100.00%
Public Safety	1,077,704	1,444,916	1,034,526	326,500	-216.85%
Public Works	292,541	292,787	178,000	131,000	-35.88%
Health and Welfare	-	-	-	-	0.00%
Parks, Recreation and Cultural	-	13,918	-	25,000	100.00%
Community Development	1,267	12,573	100,000	-	0.00%
Economic Development	-	-	-	125,000	100.00%
Non-Departmental	1,027,230	-	-	-	0.00%
Special Revenue Funds	-	21,227	-	45,000	100.00%
Totals	**5,301,597**	**6,376,743**	**1,608,878**	**14,021,904**	**88.53%**

Fund 1314 2020 Bond Capital Projects Fund



The Financed Projects Fund provides funding for schools and other capital assets, which are of significant value and generally have a useful life of five years or more.

Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Financing Proceeds	-	-	-	11,929,000
Total	**-**	**-**	**-**	**11,929,000**
Expenditures				
Bond Issuance Costs	-	-	-	129,000
Broadband Solutions	-	-	-	3,000,000
School Capital Projects	-	-	-	8,800,000
Total	**-**	**-**	**-**	**11,929,000**
Net To (From) Fund Balance	**-**	**-**	**-**	**-**



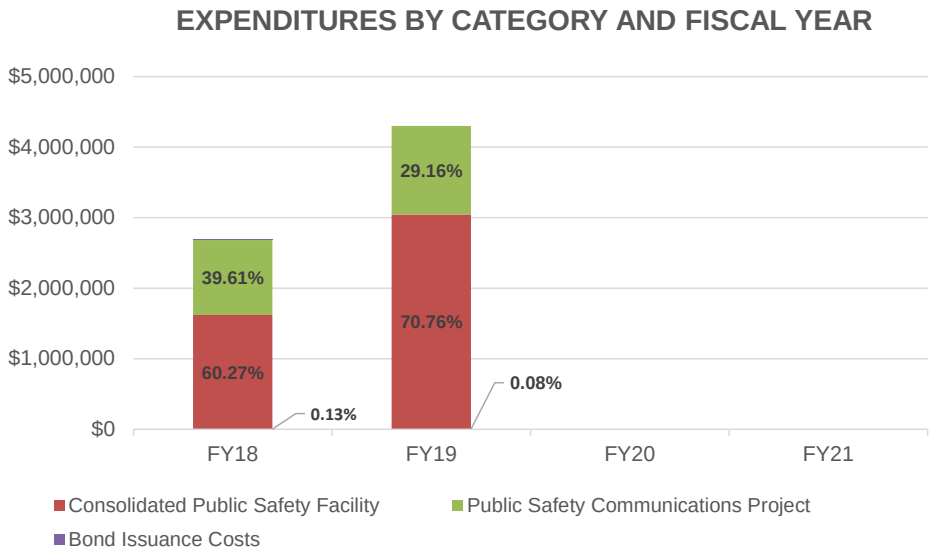
Fund 1311 2016 Bond Capital Projects Fund

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

•Public Safety Communications Systems
•Consolidated E-911 Dispatch and Public Safety Facility
•Dispatch Consolidation and Modernization Project
•Fiber Optic/Rural Broadband Initiative

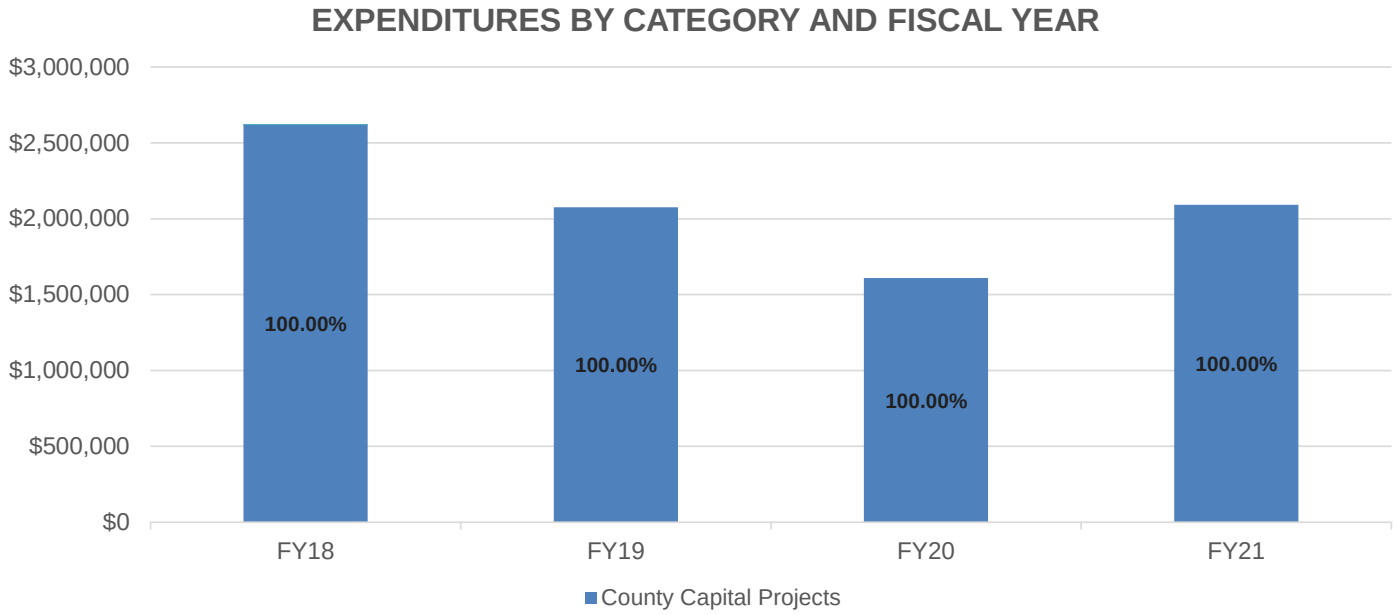
Appropriations for the projects were adopted by budget amendment during FY17.

Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Interest on Investments	417,557	599,583	-	-
Proceeds from Debt Issuance	-	-	-	-
Transfers from Debt Service	-	1,556,782	-	-
Total	**417,557**	**2,156,365**	**-**	**-**
Expenditures				
Bond Issuance Costs	3,400	3,400	-	-
Consolidated Public Safety Facility	1,617,303	3,043,085	-	-
Public Safety Communications Project	1,062,941	1,253,951	-	-
Total	**2,683,645**	**4,300,435**	**-**	**-**



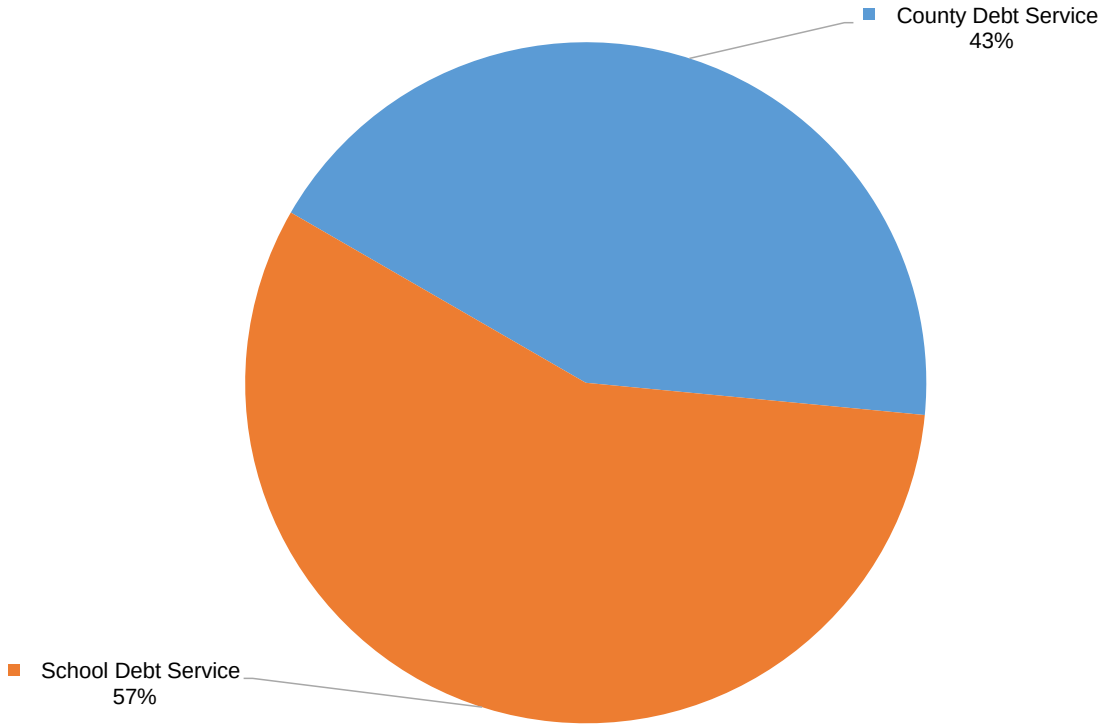
The Capital Projects Fund provides funding for public buildings, land and other capital assets, which are of significant value and generally have a useful life of five years or more. Revenues included in the Capital Projects Fund may be transferred from proffer funds, General Fund, grant proceeds and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

Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Other Local	20,000	20,000	20,000	20,000
State		-	-	67,116
Federal		846,000	-	-
Financing Proceeds	-	-	265,000	720,000
Transfers from General Fund	1,190,754	1,057,714	1,098,878	687,884
Transfers from EMS Fund	-	-	-	497,904
From Fund Balance	-	-	225,000	100,000
Total	**1,210,754**	**1,923,714**	**1,608,878**	**2,092,904**
Expenditures				
County Capital Projects	2,617,952	2,076,398	1,608,878	2,092,904
Total	**2,617,952**	**2,076,398**	**1,608,878**	**2,092,904**
Net To (From) Fund Balance	**(1,407,198)**	**(152,684)**	**-**	**-**



DEBT SERVICE

EXPENDITURE PERCENTAGES BY COST CENTER



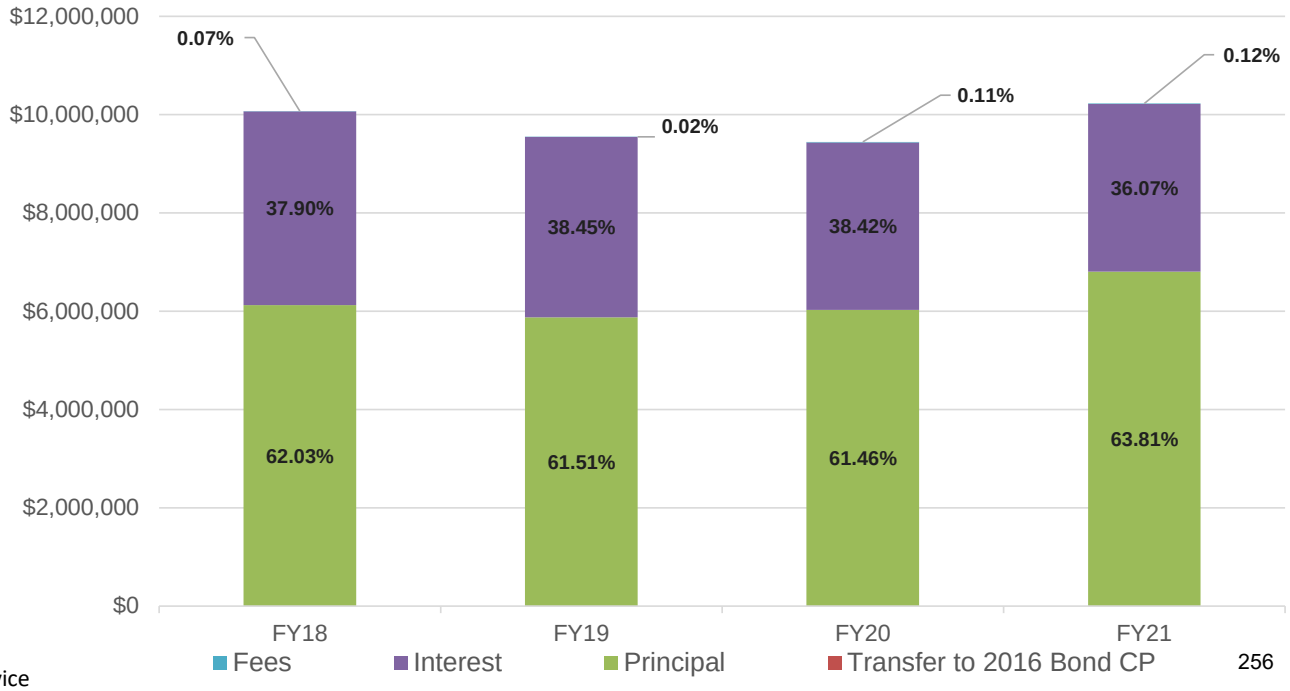
$10,226,905

Cost Center	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget	% Change FY20 - FY21
Debt Service:					
County Debt Service	**3,913,523**	**3,509,104**	**3,515,109**	**4,415,737**	**20.40%**
School Debt Service	**6,157,258**	**6,041,184**	**5,930,360**	**5,811,168**	**-2.05%**
Totals	**10,070,781**	**9,550,288**	**9,445,469**	**10,226,905**	**7.64%**

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.

Revenues	**FY18 Actual Amount**	**FY19 Actual Amount**	**FY20 Adopted Budget**	**FY21 Adopted Budget**
Transfers & Reserves	9,136,613	9,390,274	9,445,469	10,226,905
Total	**9,136,613**	**9,390,274**	**9,445,469**	**10,226,905**
Expenditures				
Transfer to 2016 Bond CP	-	-	-	-
Principal	6,122,307	5,874,021	6,027,241	6,803,076
Interest	3,945,355	3,672,306	3,406,728	3,412,329
Fees	3,120	3,960	11,500	11,500
Total	**10,070,781**	**9,550,288**	**9,445,469**	**10,226,905**
To (From) Fund Balance	**(934,168)**	**(160,014)**	**-**	**-**

EXPENDITURES BY CATEGORY AND FISCAL YEAR



Debt Service Schedule
Orange County Debt Service Fund

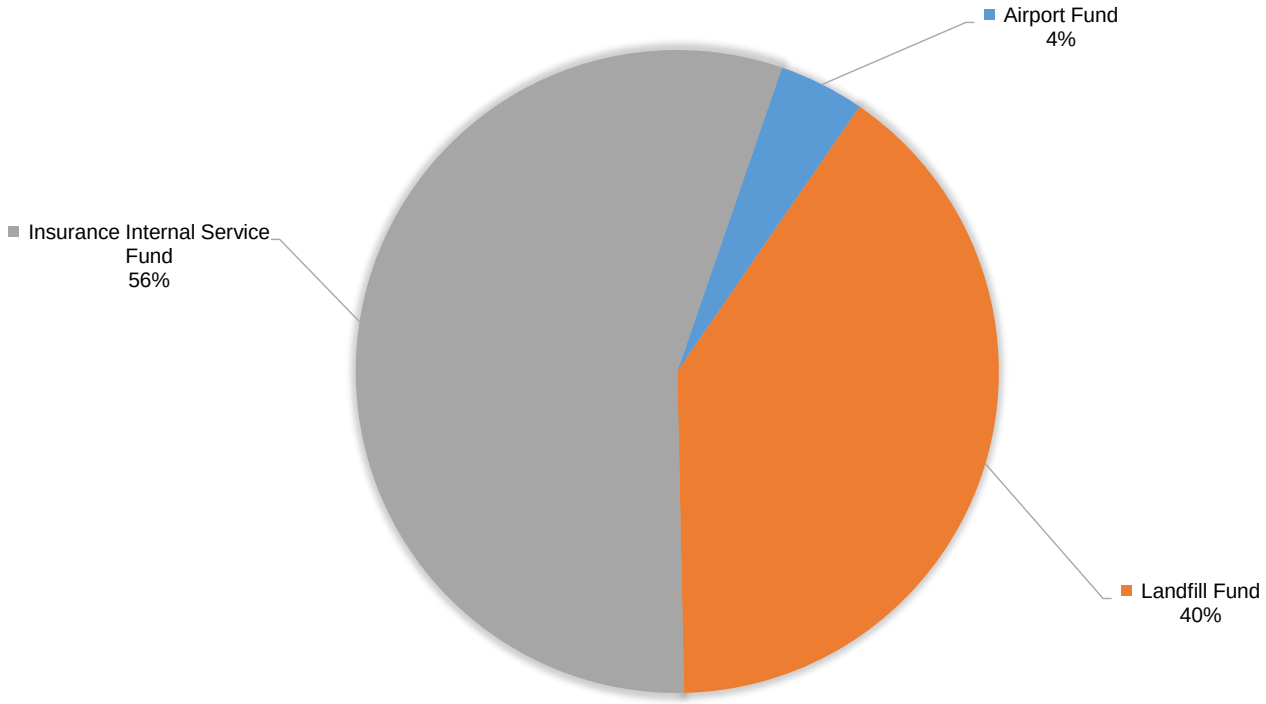
Obligation	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
2016 Lease Revenue Bonds - Re-fi 2007 Bonds, Public Safety Complex, Communications System and Broadband Inniative								
Issued: December 21, 2016								
Interest Rates: 3.125% to 5.0%								
Payment Dates: May 1 & Nov 1								
O/S Balance-Beginning	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	27,185,000.00
Principal Payments-Nov 1	1,345,000.00	1,400,000.00	1,455,000.00	3,515,000.00	3,465,000.00	3,645,000.00	3,840,000.00	4,035,000.00
Interest Payment 1-May 1	997,788.38	965,443.13	931,535.63	845,971.88	759,346.88	668,221.88	572,221.88	471,346.88
Interest Payment 2-Nov 1	1,022,798.38	997,788.38	965,443.13	931,535.63	845,971.88	759,346.88	668,221.88	572,221.88
O/S Balance-Ending	44,505,000.00	43,105,000.00	41,650,000.00	38,135,000.00	34,670,000.00	31,025,000.00	27,185,000.00	23,150,000.00
2020 Lease Revenue Bonds - Broadband Access, Blue Bell Bldg. Renovation, Gordon-Barbour Elementary School Renovation								
Issued:								
Interest Rates:								
Payment Dates:								
O/S Balance-Beginning		11,929,000.00	11,441,000.00	10,940,000.00	10,428,000.00	9,903,000.00	9,365,000.00	8,814,000.00
Principal Payment		488,000.00	501,000.00	512,000.00	525,000.00	538,000.00	551,000.00	564,000.00
Interest Payment		214,323.00	262,953.00	250,684.00	238,124.00	225,251.00	212,125.00	198,972.00
O/S Balance-Ending		11,441,000.00	10,940,000.00	10,428,000.00	9,903,000.00	9,365,000.00	8,814,000.00	8,250,000.00
FY15 Equipment Lease-Ambulances (2)								
Issued: December 5, 2014								
Interest Rates: 1.56%								
Payment Dates: Dec 5 & June 5								
O/S Balance-Beginning	51,235.08							
Principal Payments-Jun 5								
Interest Payments-Jun 5								
Principal Payments-Dec 5	51,235.08							
Interest Payments-Dec 5	399.64							
O/S Balance-Ending	0.00							
2020 Equipment Lease-Ambulance Re-Chassis								
Issued: ESTIMATED								
Interest Rates:								
Payment Dates:								
O/S Balance-Beginning	265,000.00	175,585.00	86,170.00					
Principal Payment	89,415.00	89,415.00	86,170.00					
Interest Payment	4,471.00	4,471.00	4,471.00					
O/S Balance-Ending	175,585.00	86,170.00	0.00					
2021 Equipment Lease-Ambulance Re-Chassis								
Issued: ESTIMATED								
Interest Rates:								
Payment Dates:								
O/S Balance-Beginning		270,000.00	179,699.00	89,398.00				
Principal Payment		90,301.00	90,301.00	89,398.00				
Interest Payment		5,357.00	5,357.00	6,260.00				
O/S Balance-Ending		179,699.00	89,398.00	0.00				
2021 Equipment Lease-Cardiac Monitors								
Issued: ESTIMATED								
Interest Rates:								
Payment Dates:								
O/S Balance-Beginning		450,000.00	301,194.00	150,597.00				
Principal Payment		148,806.00	150,597.00	150,597.00				
Interest Payment		7,832.00	6,041.00	6,041.00				
O/S Balance-Ending		301,194.00	150,597.00	0.00				
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	345,000.00	175,000.00						
Principal Payments-July 15	170,000.00	175,000.00						
Interest Payment 1-July 15	8,797.50	4,462.50						
Interest Payment 2-Jan 15	4,462.50							
O/S Balance-Ending	175,000.00	0.00						

Debt Service Schedule
Orange County Debt Service Fund

Obligation	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
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	455,000.00	350,000.00	240,000.00	125,000.00				
Principal Payments-July 15	105,000.00	110,000.00	115,000.00	125,000.00				
Interest Payment 1-July 15	11,027.50	8,350.00	5,820.00	3,031.25				
Interest Payment 2-Jan 15	8,350.00	5,820.00	3,031.25					
O/S Balance-Ending	350,000.00	240,000.00	125,000.00	0.00	0.00			
2007-B GO Bonds - VPSA								
Issued: November 8, 2007								
Interest Rates: 4.35 to 5.1%								
Payment Dates: July 15 & Jan 15								
O/S Balance-Beginning	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	520,000.00
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	58,695.00	52,065.00	45,435.00	38,805.00	33,150.00	26,520.00	19,890.00	13,260.00
Interest Payment 2-Jan 15	52,065.00	45,435.00	38,805.00	33,150.00	26,520.00	19,890.00	13,260.00	6,630.00
O/S Balance-Ending	2,080,000.00	1,820,000.00	1,560,000.00	1,300,000.00	1,040,000.00	780,000.00	520,000.00	260,000.00
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	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	6,100,000.00
Principal Payments-July 15	1,530,000.00	1,525,000.00	1,525,000.00	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	397,935.63	366,953.13	328,446.88	289,940.63	251,434.38	212,928.13	174,421.88	143,540.63
Interest Payment 2-Jan 15	366,953.13	328,446.88	289,940.63	251,434.38	212,928.13	174,421.88	143,540.63	105,034.38
O/S Balance-Ending	15,250,000.00	13,725,000.00	12,200,000.00	10,675,000.00	9,150,000.00	7,625,000.00	6,100,000.00	4,575,000.00
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	5,580,000.00	3,815,000.00	1,955,000.00					
Principal Payments-July 15	1,765,000.00	1,860,000.00	1,955,000.00					
Interest Payment 1-July 15	142,290.00	97,282.50	49,852.50					
Interest Payment 2-January 15	97,282.50	49,852.50						
O/S Balance-Ending	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	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	
Principal Payments-July 15	711,590.00	718,046.00	724,840.00	731,990.00	737,620.00	742,594.00	747,800.00	
Interest Payment 1-July 15	125,777.45	107,631.90	89,321.73	70,838.31	52,172.56	35,207.30	17,199.40	
Interest Payment 2-Jan 15	107,631.90	89,321.73	70,838.31	52,172.56	35,207.30	17,199.40	0.00	
O/S Balance-Ending	4,402,890.00	3,684,844.00	2,960,004.00	2,228,014.00	1,490,394.00	747,800.00	0.00	
Total Debt Service in Debt Service Fund								
O/S Balance-Beginning	76,780,715.08	83,402,475.00	76,537,907.00	69,674,999.00	62,766,014.00	56,253,394.00	49,542,800.00	42,619,000.00
Principal Payments	6,027,240.08	6,864,568.00	6,862,908.00	6,908,985.00	6,512,620.00	6,710,594.00	6,923,800.00	6,384,000.00
Interest Payments	3,406,725.51	3,350,835.65	3,097,292.06	2,779,864.64	2,454,855.13	2,138,986.47	1,820,880.67	1,511,005.77
O/S Balance-Ending	70,753,475.00	76,537,907.00	69,674,999.00	62,766,014.00	56,253,394.00	49,542,800.00	42,619,000.00	36,235,000.00
Total Debt Service	9,433,965.59	10,215,403.65	9,960,200.06	9,688,849.64	8,967,475.13	8,849,580.47	8,744,680.67	7,895,005.77
Assisted Living Portion	1,317,937.50	1,321,462.50	1,319,837.50	1,316,462.50	1,316,212.50	1,313,962.50	1,314,587.50	1,317,837.50
Net County Debt Service	8,116,028.09	8,893,941.15	8,640,362.56	8,372,387.14	7,651,262.63	7,535,617.97	7,430,093.17	6,577,168.27
Change in Debt Service Fund Requirements		781,438.06	(255,203.59)	(271,350.42)	(721,374.51)	(117,894.66)	(104,899.80)	(849,674.90)

PROPRIETARY FUNDS

EXPENDITURE PERCENTAGES BY COST CENTER



$15,634,376

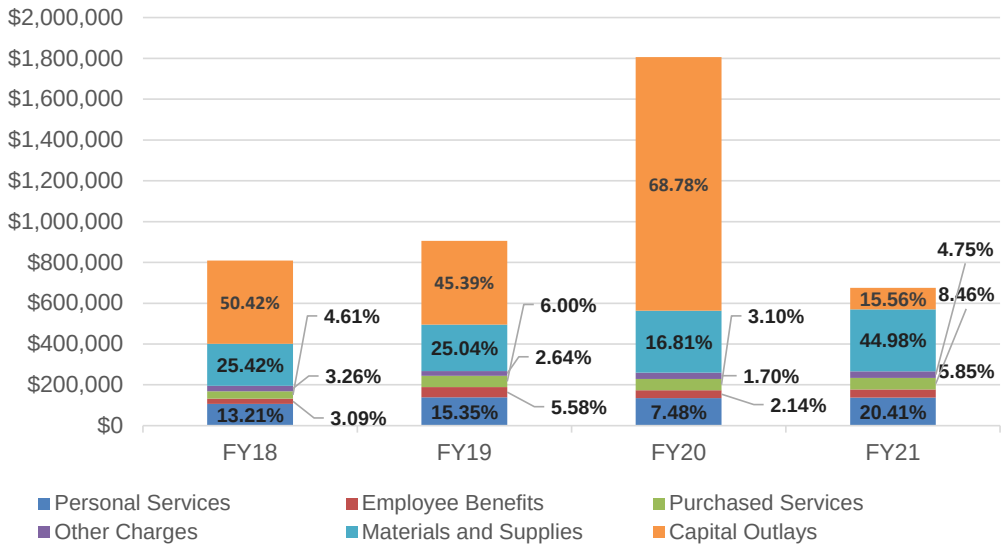
Cost Center	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget	% Change FY20 - FY21
Airport Fund	808,725	905,909	1,805,645	674,733	-167.61%
Landfill Fund	2,663,521	3,367,765	2,615,634	6,264,604	58.25%
Insurance Internal Service Fund	7,100,356	7,426,111	8,309,422	8,695,039	4.43%
Totals	**10,572,602**	**11,699,785**	**12,730,701**	**15,634,376**	**18.57%**

1504 Airport

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	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Use of Property	36,735	41,240	41,728	41,428
Miscellaneous Revenue	257,517	294,137	360,000	360,000
State Other Categorical Aid	30,849	5,509	99,360	-
Federal Categorical Aid	242,212	-	1,117,800	-
Transfers	121,833	165,648	186,757	273,305
Total	**689,146**	**506,534**	**1,805,645**	**674,733**
Expenditures				
Personal Services	106,834	139,081	134,994	137,693
Employee Benefits	24,971	50,541	38,551	39,445
Purchased Services	37,270	54,398	55,950	57,050
Other Charges	26,348	23,872	30,650	32,045
Materials and Supplies	205,580	226,851	303,500	303,500
Capital Outlays	407,722	411,166	1,242,000	105,000
Total	**808,725**	**905,909**	**1,805,645**	**674,733**
Net To (From) Fund Equity	**(119,579)**	**(399,375)**	**-**	**-**

EXPENDITURES BY CATEGORY AND FISCAL YEAR



Budget Highlights

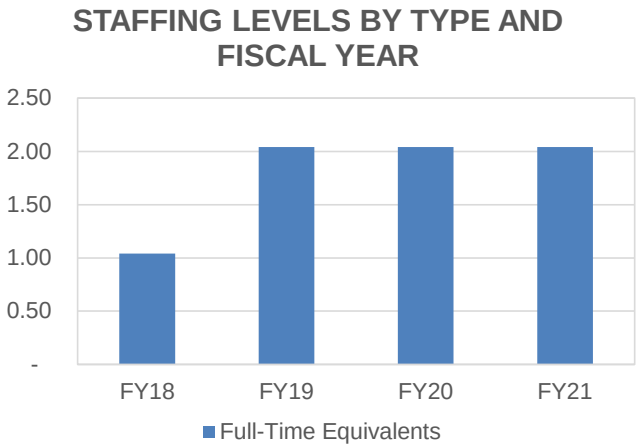
- Thirty-seven planes are currently based at the Orange County Airport.
- Twenty-four (24) planes are on a waiting list for old hangers and twenty (20) planes are on a waiting list for new hangers.
- An environmental assessment has been completed, phase III of the land acquistition project is underway.

Performance Measures

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Hangar occupancy rate	100%	100%	100%	100%
Tie-down occupancy rate	94%	58%	65%	65%
Number of fuel sales	655	1,255	1,250	1,250

Staffing

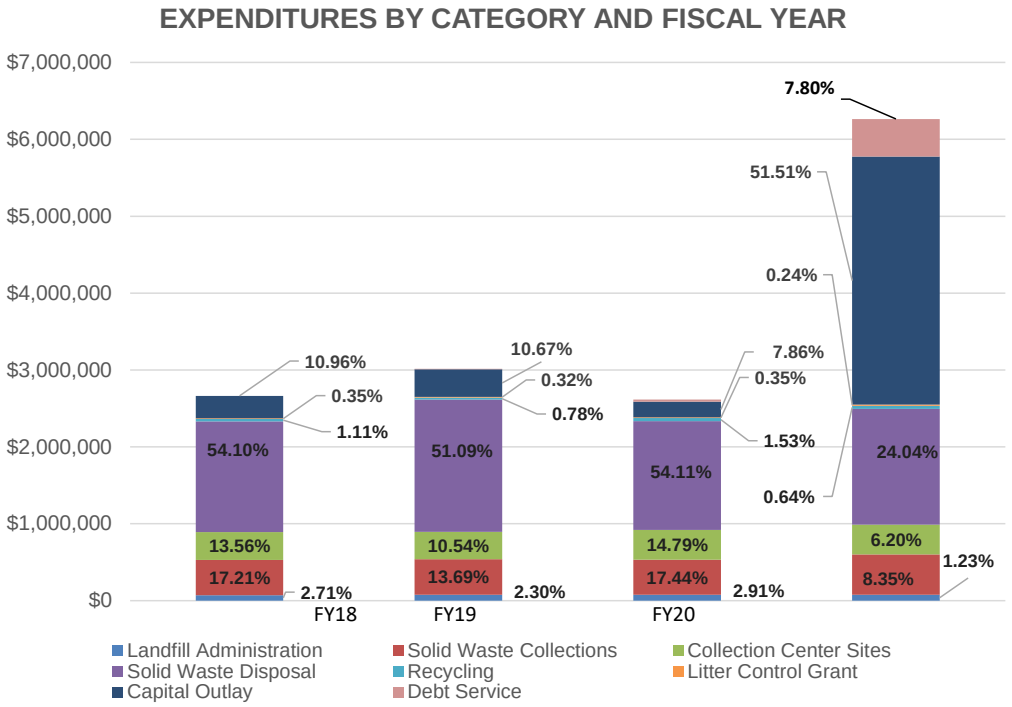
	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Full-Time Equivalents	1.04	2.04	2.04	2.04



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	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Charges for Waste Disposal	384,680	398,157	390,000	489,000
Miscellaneous Revenue	80,403	96,528	75,000	-
State Other Categorical Aid	8,617	9,259	9,259	9,265
Recovered Costs	34,700	-	-	-
Lease/Purch Bond Proceeds	-	163,600	-	3,033,000
Transfer from General Fund	2,095,888	1,961,779	2,141,375	2,733,339
Total	**2,604,288**	**2,629,324**	**2,615,634**	**6,264,604**

Expenditures				
Landfill Administration	72,089	77,465	75,992	77,196
Solid Waste Collections	458,260	461,200	456,287	522,953
Collection Center Sites	361,305	355,043	386,770	388,155
Solid Waste Disposal	1,441,030	1,720,553	1,415,276	1,506,015
Recycling	29,688	26,279	40,000	40,000
Litter Control Grant	9,268	10,684	9,259	14,917
Transfer Out	-	352,000	-	0
Capital Outlay	291,881	359,231	205,636	3,226,636
Debt Service	-	5,308	26,414	488,732
Total	**2,663,521**	**3,367,765**	**2,615,634**	**6,264,604**



Budget Highlights

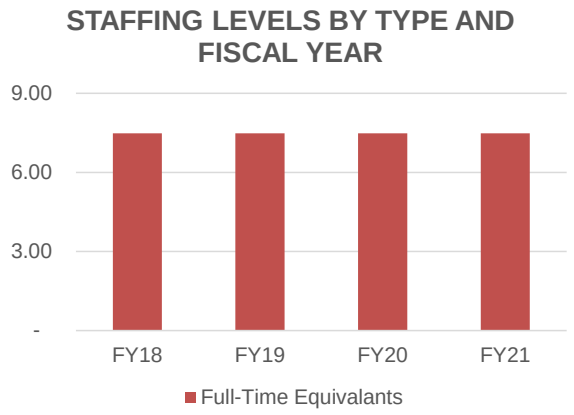
- The budget supports continuing maintenance and necessary repairs at the eight (8) county collection centers.
- The budget includes funding for monitoring groundwater, stormwater sampling, reporting and annual required training.
- The budget supports maintenance and necessary repairs of landfill equipment,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

Performance Measures

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Amount of residential waste received (Tons)	14,622.24	15,082.00	15,700.00	15,700.00
Amount of metal recycled (Tons)	245.3	214.55	260	260
Days a year collection sites open	300	303	304	302

Staffing

	FY18 Actuals	FY19 Actuals	FY20 Projection	FY21 Projection
Full-Time Equivalants	7.48	7.48	7.48	7.48



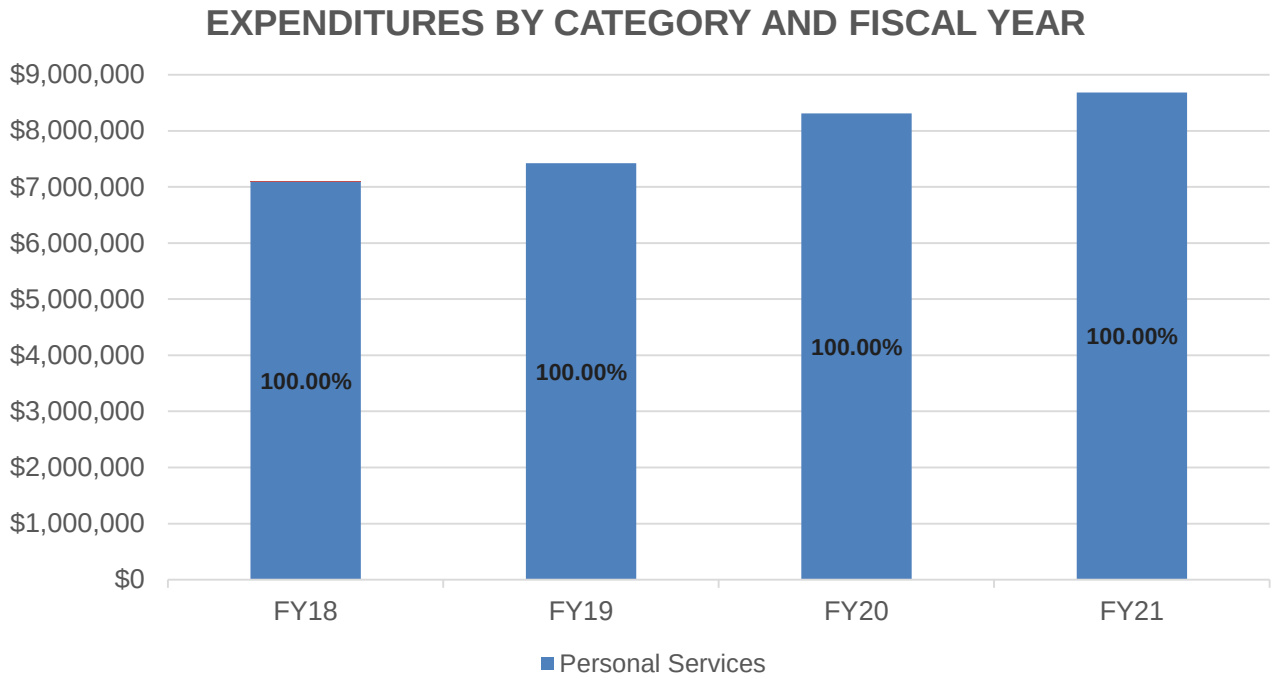
Debt Service Schedule
Orange County Landfill Fund

Obligation	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
FY19 Equipment Lease-LF Roll Off Truck								
Issued: July 2, 2018								
Interest Rates: 3.35%								
Payment Dates: Jul 2 & Jan 2								
O/S Balance-Beginning	153,133.78	131,672.48	109,486.20	86,550.45	62,839.92	38,328.44	12,988.95	
Principal Payments-Jan 2	10,819.77	11,185.27	11,563.12	11,953.73	12,357.53	12,774.97	0.00	
Interest Payments-Jan 2	2,386.75	2,021.25	1,643.40	1,252.79	848.99	431.55	0.00	
Principal Payments-Jul 2	10,641.53	11,001.01	11,372.63	11,756.80	12,153.95	12,564.52	12,988.95	
Interest Payments-Jul 2	2,564.99	2,205.51	1,833.89	1,449.72	1,052.57	642.00	217.57	
O/S Balance-Ending	131,672.48	109,486.20	86,550.45	62,839.92	38,328.44	12,988.95	0.00	
2020 Lease Revenue Bonds - Landfill Cell Expansion								
Issued: ESTIMATED								
Interest Rates:								
Payment Dates:								
O/S Balance-Beginning		3,033,000.00	2,623,000.00	2,206,000.00	1,781,000.00	1,348,000.00	907,000.00	458,000.00
Principal Payment		410,000.00	417,000.00	425,000.00	433,000.00	441,000.00	449,000.00	458,000.00
Interest Payment		52,318.00	44,668.00	36,880.00	28,943.00	20,859.00	12,626.00	48,814.00
O/S Balance-Ending		2,623,000.00	2,206,000.00	1,781,000.00	1,348,000.00	907,000.00	458,000.00	-
Total Debt Service in Landfill Fund								
O/S Balance-Beginning	153,133.78	3,164,672.48	2,732,486.20	2,292,550.45	1,843,839.92	1,386,328.44	919,988.95	458,000.00
Principal Payments	21,461.30	432,186.28	439,935.75	448,710.53	457,511.48	466,339.49	461,988.95	458,000.00
Interest Payments	4,951.74	56,544.76	48,145.29	39,582.51	30,844.56	21,932.55	12,843.57	48,814.00
O/S Balance-Ending	131,672.48	2,732,486.20	2,292,550.45	1,843,839.92	1,386,328.44	919,988.95	458,000.00	-

Fund 1600 Insurance Internal Service Fund

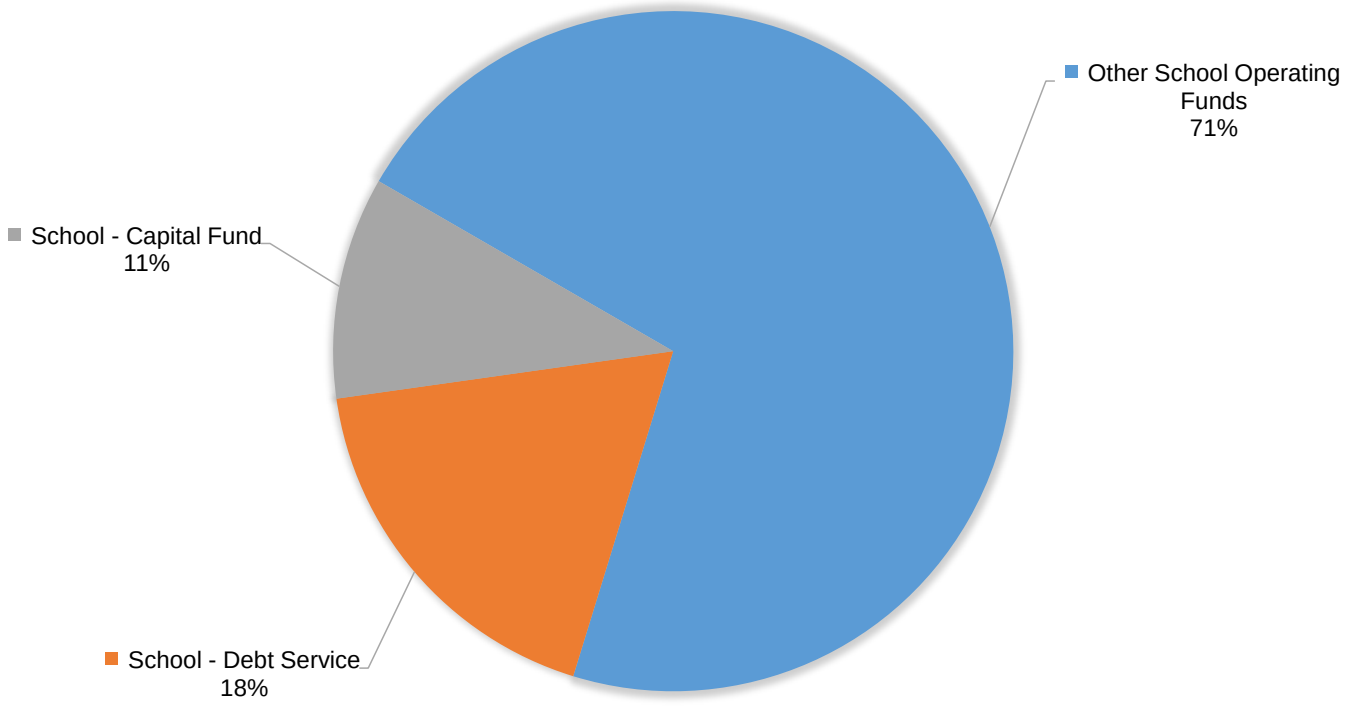
The Insurance Internal Service Fund was established in FY14 and accounts for the self-insured activity of the County's Health Insurance programs. The Fund includes administration, re-insurance and actual claims expenses for Orange County Public Schools, Orange County Department of Social Services and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

Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Insurance Contributions	7,552,400	7,825,456	8,309,422	8,685,039
Total	**7,552,400**	**7,825,456**	**8,309,422**	**8,685,039**
Expenditures				
Personal Services	7,100,356	7,426,111	8,309,422	8,685,039
Total	**7,100,356**	**7,426,111**	**8,309,422**	**8,685,039**



COMPONENT UNITS

EXPENDITURE PERCENTAGES BY COST CENTER



$60,551,906

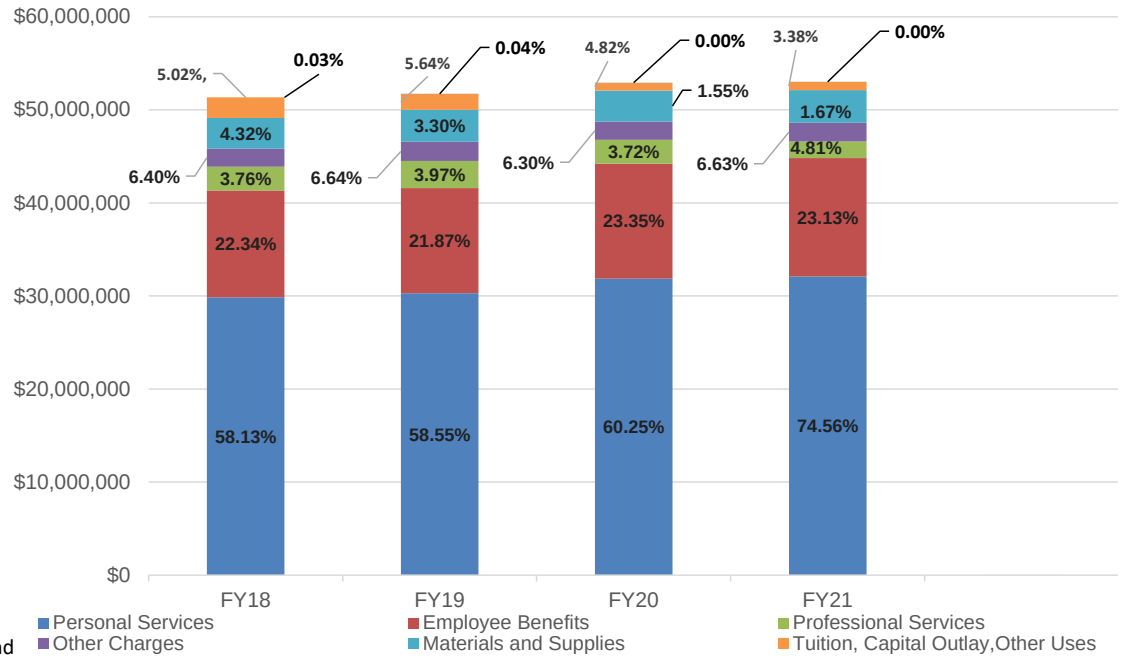
Cost Center	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget	% Change FY20 - FY21
School Operating Fund	51,352,505	51,723,815	52,908,232	53,348,313	0.82%
Other School Operating Funds	4,686,831	4,926,079	5,259,271	4,831,518	-8.85%
School - Debt Service	-	1,059,885	1,327,000	1,593,409	16.72%
School - Capital Fund	2,077,324	1,283,727	778,000	778,666	0.09%
Totals	**58,116,660**	**58,993,506**	**60,272,503**	**60,551,906**	**0.46%**

Fund 2205 School Operating fund

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

Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
Functional Aid: State	27,182,085	28,138,385	28,766,138	29,479,088
Functional Aid: Federal	2,506,355	2,598,900	2,521,371	2,606,223
Miscellaneous	-	-	924,524	-
Transfer from General Fund	20,606,773	20,118,385	20,696,199	20,696,199
Other Transfers	1,065,235	868,148	-	233,500
Total	**51,360,448**	**51,723,819**	**52,908,232**	**53,015,010**
Expenditures				
Personal Services	29,851,334	30,283,617	31,877,034	32,092,946
Employee Benefits	11,474,655	11,313,336	12,353,084	12,715,679
Professional Services	2,577,055	2,915,973	2,551,490	1,791,293
Internal Services	14,836	21,945	2,338	2,338
Other Charges	1,929,020	2,052,352	1,968,348	2,010,905
Materials and Supplies	3,286,529	3,431,921	3,333,476	3,516,856
Tuition, Capital Outlay,Other Uses	2,219,073	1,704,671	822,462	884,993
Total	**51,352,505**	**51,723,815**	**52,908,232**	**53,015,010**
To (From) Fund Balance	**(7,943)**	**(4)**	**-**	**-**

EXPENDITURES BY CATEGORY AND FISCAL YEAR

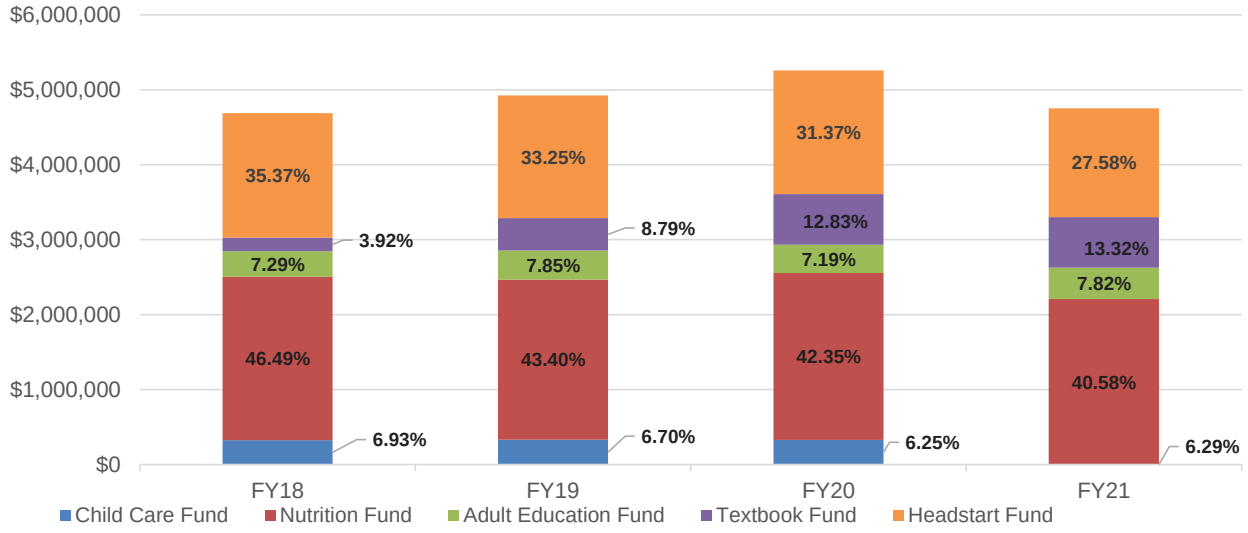


Other School Operating Funds

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	**FY18 Actual Amount**	**FY19 Actual Amount**	**FY20 Adopted Budget**	**FY21 Adopted Budget**
Commonwealth	244,847	205,939	196,188	246,486
Federal Government	3,195,959	3,547,135	3,282,083	3,147,656
Other	748,524	830,862	1,106,000	888,730
Transfers from School Operating Fund	525,917	475,809	675,000	470,020
Transfers from General Fund	-	-	-	-
Reserves	-	-	-	-
Total	**4,715,247**	**5,059,745**	**5,259,271**	**4,752,892**
Expenditures				
Child Care Fund	324,973	330,247	328,500	-
Nutrition Fund	2,178,975	2,138,021	2,227,491	2,207,615
Headstart Fund	1,657,617	1,638,160	1,650,000	1,450,747
Adult Education Fund	341,596	386,664	378,280	419,530
Textbook Fund	183,670	432,987	675,000	675,000
Total	**4,686,831**	**4,926,079**	**5,259,271**	**4,752,892**
To (From) Fund Balance	**(28,416)**	**(133,666)**	**-**	**-**

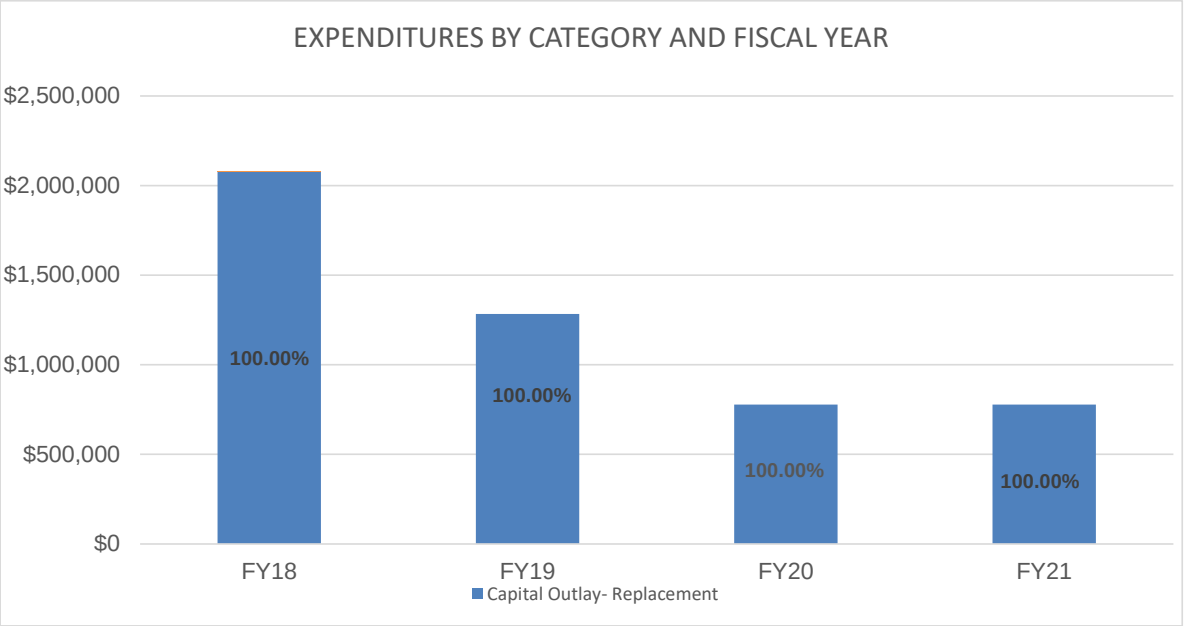
EXPENDITURES BY CATEGORY AND FISCAL YEAR



School- Capital Fund

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

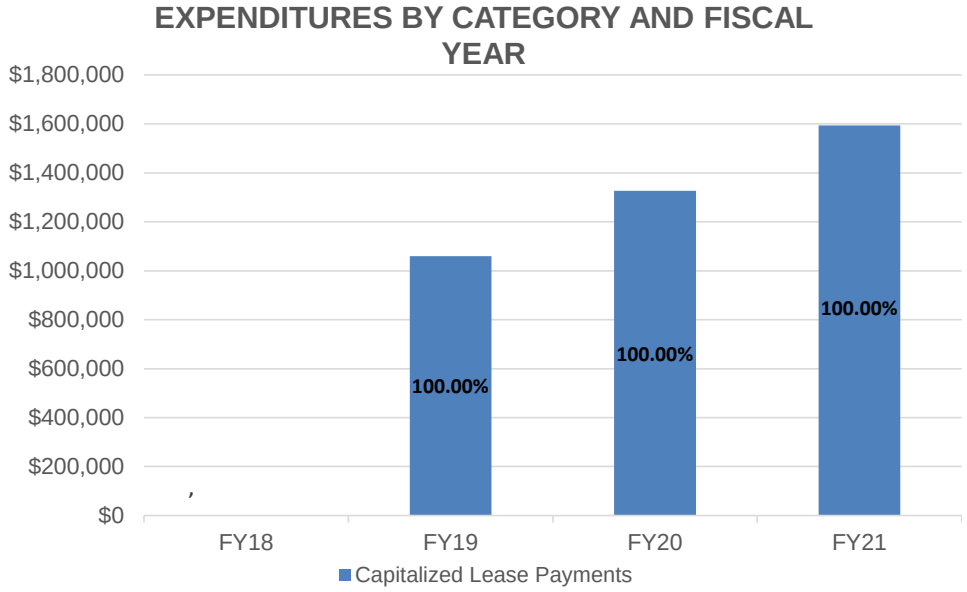
Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
County Appropriations	908,666	878,666	778,000	778,666
Total	**908,666**	**878,666**	**778,000**	**778,666**
Expenditures				
Capital Outlay- Replacement	2,077,324	1,283,727	778,000	778,666
Total	**2,077,324**	**1,283,727**	**778,000**	**778,666**



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.

Revenues	FY18 Actual Amount	FY19 Actual Amount	FY20 Adopted Budget	FY21 Adopted Budget
County Appropriations	-	1,059,885	1,327,000	1,593,409
Total	**-**	**1,059,885**	**1,327,000**	**1,593,409**
Expenditures				
Capitalized Lease Payments	-	1,059,885	1,327,000	1,593,409
Total	**-**	**1,059,885**	**1,327,000**	**1,593,409**



Debt Service Schedule
Orange County Schools Debt Service Fund

Obligation	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Plus School Leases								
Phone System								
O/S Balance-Beginning	690,379.01	471,328.87	241,383.18					
Principal Payments	219,050.14	229,945.69	241,383.18					
Interest Payments	34,337.50	23,441.95	12,004.46					
O/S Balance-Ending	471,328.87	241,383.18	0.00					
Performance Contract Phase 1								
O/S Balance-Beginning	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	1,495,303.67
Principal Payments	374,763.87	399,457.11	425,239.92	452,157.81	480,251.43	509,566.54	540,149.06	572,048.14
Interest Payments	118,720.45	108,855.21	98,343.40	87,156.51	75,264.89	62,637.78	49,243.26	35,048.18
O/S Balance-Ending	4,302,125.54	3,902,668.43	3,477,428.51	3,025,270.70	2,545,019.27	2,035,452.73	1,495,303.67	923,255.53
Performance Contract Phase 2								
O/S Balance-Beginning	1,088,974.68	1,028,719.75	964,224.10	892,029.59	815,039.79	733,048.00	645,839.82	553,192.87
Principal Payments	60,254.93	64,495.65	72,194.51	76,989.80	81,991.79	87,208.18	92,646.95	98,316.34
Interest Payments	26,026.50	24,586.40	23,044.96	21,319.51	19,479.45	17,519.85	15,435.57	13,221.31
O/S Balance-Ending	1,028,719.75	964,224.10	892,029.59	815,039.79	733,048.00	645,839.82	553,192.87	454,876.53
School Bus Replacement Cycle FY19 (7 buses)								
O/S Balance-Beginning	468,111.33	237,259.92						
Principal Payments	230,851.41	237,259.92						
Interest Payments	12,994.91	6,586.40						
O/S Balance-Ending	237,259.92	0.00						
School Bus Replacement Cycle FY20 (7 buses)								
O/S Balance-Beginning	700,000.00	466,667.00	233,334.00					
Principal Payments	233,333.00	233,333.00	233,334.00					
Interest Payments	15,448.00	15,448.00	15,448.00					
O/S Balance-Ending	466,667.00	233,334.00	0.00					
School Bus Replacement Cycle FY21 (7 buses) ESTIMATED								
O/S Balance-Beginning		700,000.00	466,667.00	233,334.00				
Principal Payments		233,333.00	233,333.00	233,334.00				
Interest Payments		16,667.00	16,667.00	16,667.00				
O/S Balance-Ending		466,667.00	233,334.00	0.00				
Total School Debt Service Fund								
O/S Balance-Beginning	7,624,354.43	7,206,101.08	5,808,276.71	4,602,792.10	3,840,310.49	3,278,067.27	2,681,292.55	2,048,496.54
Principal Payments	1,118,253.35	1,397,824.37	1,205,484.61	762,481.61	562,243.22	596,774.72	632,796.01	670,364.48
Interest Payments	207,527.36	195,584.96	165,507.82	125,143.02	94,744.34	80,157.63	64,678.83	48,269.49
O/S Balance-Ending	6,506,101.08	5,808,276.71	4,602,792.10	3,840,310.49	3,278,067.27	2,681,292.55	2,048,496.54	1,378,132.06

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

THEODORE L. VOORHEES
COUNTY ADMINISTRATOR

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ORANGE, VA 22960

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

orangecountyva.gov

MOTION: **GOODWIN**

SECOND: **JOHNSON**

April 28, 2020
Regular Meeting
Res. No. 200428 – 6C

RE: RESOLUTION TO ADOPT AND APPROPRIATE THE FISCAL YEAR 2021 OPERATING AND CAPITAL BUDGETS

WHEREAS, the Fiscal Year 2021 Budget has been duly prepared and presented to the Board of Supervisors; and

WHEREAS, various budget discussions have been conducted; and

WHEREAS, the Board of Supervisors opened a duly-advertised Public Hearing on Tuesday, April 21, 2020, and received public comment through April 27, 2020; 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 28th day of April, 2020, that the Orange County Board of Supervisors hereby approves and adopts the attached Fiscal Year 2021 Budget, as presented, and appropriates all funds as set forth in the Budget with the limitations and instructions included herein; and

BE IT FURTHER RESOLVED, as follows:

1. Estimates of revenues are approved in total and appropriations are hereby authorized at the functional level within the General Fund.

2. Estimates of revenues are approved in total and appropriations for remaining Governmental funds are approved in total for each fund, including the Law Library Fund, Virginia Public Assistance Fund, Fire and EMS Levy Fund, County Capital Projects Fund, 2020 Financing Capital Projects Fund, Debt Service Fund, School Operating Fund, School Other Funds, and Insurance Internal Service Fund.

3. Estimates of revenues are approved in total and appropriations for Enterprise funds are approved in total for each fund, including the Airport Fund and the Landfill Fund.

4. Appropriations designated for Capital Projects within the County and School Capital Projects Funds, Airport Fund, and Landfill Fund will not lapse at the end of the fiscal year, but shall remain appropriated until the completion of the project or until the

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

5. Federal, State, and Charges for Services for all School Funds and Social Services revenues are hereby appropriated for expenditures only up to the amounts actually received from Federal, State, and Charges for Services sources.

6. Enterprise funds, including the Airport Fund and Landfill Fund, are authorized to operate as determined by activity levels, within constraints of actual revenues and available surplus, and budget modifications approved by the Board of Supervisors.

7. The Board of Supervisors will establish the Personal Property Tax Relief Act (PPTRA) percentage for the 2020 tax year in August, 2020, by separate resolution.

8. The County Administrator may increase appropriations for non-budgeted revenue for insurance recoveries for County vehicles and other property for which County funds have been expended to make repairs and for worker's compensation reimbursements, up to $30,000 per incident or claim.

9. The County Administrator may appropriate both revenue and expenditure donations made to support County programs up to $500. Any remaining balance of a restricted donation at the fiscal year end will be re-appropriated into the subsequent fiscal year.

10. 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.

11. Where funding is included for the acquisition of certain projects and equipment by debt financing within the FY21-FY25 Adopted Capital Improvements Plan and in the FY21 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 Management Services
Sara Keeler, Finance Manager

Attachment: **Adopted Fiscal Year 2021 Budget**

CERTIFIED COPY _____
Clerk to the Board of Supervisors

ADOPTED FISCAL YEAR 2021 BUDGET

GENERAL FUND		
Revenues:		
Local Sources	$	50,026,118
Commonwealth		8,349,997
Federal Government		87,796
Transfers from Other Funds		1,444
General Fund Reserves		2,699,630
Total Revenues	**$**	**61,164,985**
Expenditures:		
General Government Administration	$	3,770,648
Judicial Administration		2,181,028
Public Safety		8,122,863
Public Works		1,328,372
Health & Welfare		4,428,663
Education		43,600
Parks, Recreation & Culture		1,475,128
Community Development		1,920,943
Non-Departmental		579,672
Transfers to Other Funds		37,314,068
Total Expenditures	**$**	**61,164,985**
LAW LIBRARY FUND		
Revenues:		
Local Sources	$	8,000
Reserves		6,444
Total Revenues	**$**	**14,444**
Expenditures:		
Law Library Expenses	$	13,000
Transfers to Other Funds		1,444
Total Expenditures	**$**	**14,444**
VIRGINIA PUBLIC ASSISTANCE FUND		
Revenues:		
Commonwealth	$	1,089,540
Federal Government		1,777,670
Transfer from General Fund		987,209
Total Revenues	**$**	**3,854,419**
Total Expenditures	**$**	**3,854,419**

FIRE & EMS LEVY FUND

Revenues:		
Local Sources	$	6,207,299
Commonwealth		168,586
Total Revenues	**$**	**6,375,885**
Expenditures:		
Fire & EMS Expenses	$	5,531,799
Transfers to Other Funds		844,086
Total Expenditures	**$**	**6,375,885**

COUNTY CAPITAL PROJECTS FUND

Revenues:		
Miscellaneous	$	20,000
Commonwealth		67,116
Transfer from General Fund		1,185,788
Financing Proceeds		720,000
Reserves		100,000
Total Revenues	**$**	**2,092,904**
Total Expenditures	**$**	**2,092,904**

2020 FINANCING CAPITAL PROJECTS FUND

Revenues:		
Financing Proceeds	$	11,929,000
Total Revenues	**$**	**11,929,000**
Total Expenditures	**$**	**11,929,000**

DEBT SERVICE FUND

Revenues:		
Transfers from Other Funds	$	10,226,905
Total Revenues	**$**	**10,226,905**
Total Expenditures	**$**	**10,226,905**

AIRPORT FUND

Revenues:		
Local Sources	$	401,428
Transfer from General Fund		168,305
Reserves		105,000
Total Revenues	**$**	**674,733**
Total Expenditures	**$**	**674,733**

LANDFILL FUND

Revenues:		
Local Sources	$	489,000
Commonwealth		9,265
Transfer from General Fund		2,733,339
Financing Proceeds		3,033,000
Total Revenues	**$**	**6,264,604**
Total Expenditures	**$**	**6,264,604**

ORANGE COUNTY PUBLIC SCHOOLS OPERATING FUND

Revenues:		
Transfer from General Fund	$	20,696,199
Commonwealth		29,738,520
Federal Government		2,710,094
Other		203,500
Total Revenues	**$**	**53,348,313**
Expenditures:		
School Operating Fund	$	52,631,646
Transfers to Other Funds		716,667
Total Expenditures	**$**	**53,348,313**

ORANGE COUNTY PUBLIC SCHOOLS OTHER FUNDS

Revenues:		
Transfer from General Fund	$	2,160,409
Transfer from School Operating Fund		716,667
Commonwealth		269,644
Federal Government		3,153,724
Other		733,150
Reserves		169,999
Total Revenues	**$**	**7,203,593**
Expenditures:		
Child Care Fund	$	0
Cafeteria Fund		2,286,241
Headstart Fund		1,450,747
Adult Education Fund		419,530
Textbook Fund		675,000
Debt Service Fund		1,593,409
Capital Project Fund		778,666
Total Expenditures	**$**	**7,203,593**

INSURANCE INTERNAL SERVICE FUND

Revenues:		
Contributions from Other Funds	$	8,685,039
Total Revenues	**$**	**8,685,039**
Total Expenditures	**$**	**8,685,039**
Grand Total Expenditures	**$**	**171,834,824**
Less Transfers		(47,561,304)
Total Consolidated Budget	**$**	**124,273,520**

ORANGE COUNTY, VIRGINIA

MANAGEMENT SERVICES DIVISION

STEPHANIE STRAUB
DIRECTOR OF MANAGEMENT SERVICES

sstraub@orangecountyva.gov
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ORANGE, VA 22960

PHYSICAL ADDRESS:
112 WEST MAIN STREET
ORANGE, VA 22960

To: Orange County Board of Supervisors

From: Stephanie Straub, Director of Management Services

Through: Theodore L. Voorhees, County Administrator & Glenda Bradley, Assistant County Administrator for Management Services

Date: July 23, 2020

Subject: FY2021-FY2025 Adopted Capital Improvements Plan

Attached, please find the Board of Supervisors' adopted Capital Improvements Plan for fiscal years FY2021 through FY2025. 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 FY2021 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 $37,286,079 in new capital and $49,883,550 in anticipated debt service. The CIP was formally adopted on May 12, 2020.

Attachment: CIP Motion
CIP Table

Capital Project and Debt Funding comparison to Target per Policy
As Adopted FY21

General Fund contributions for combined debt and capital:	FY20	FY21 Adopted	Diff.
Other Funds Transfers to Debt Service Fund	9,445,469.00	10,226,905.00	781,436.00
Plus: Debt Service funded from Excess GF Reserves	-	-	-
Less: Payment for Dogwood Village	(1,317,938.00)	(1,321,462.00)	(3,524.00)
Other Funds Transfers to Capital Project Fund	1,098,878.00	1,185,788.00	86,910.00
Plus: Projects funded from Excess GF Reserves	-	-	-
General Fund Transfer to School Capital Project Fund	567,000.00	567,000.00	-
General Fund Transfer to School Debt Service Fund	1,327,000.00	1,593,409.00	266,409.00
Capital Portion of General Fund Transfer to Airport Fund	24,840.00	-	(24,840.00)
Capital Portion of General Fund Transfer to Landfill Fund	205,636.00	193,636.00	(12,000.00)
Debt Portion of General Fund Transfer to Landfill Fund	26,413.00	488,731.00	462,318.00
Plus: Projects funded from Excess GF Reserves	-	-	-
Net budgeted funding (Combined capital and debt per policy)	**$ 11,377,298.00**	**$ 12,934,007.00**	**1,556,709.00**

Target Balance (Based on FY15 Adopted Budget):		
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	$ 63,500.00	$ 63,500.00
Capital Portion of General Fund Transfer to Landfill Fund	$ 411,761.00	$ 411,761.00
Debt Service (formerly Included in School Operating Transfer)	$ 799,857.00	$ 799,857.00
Total Targeted General Fund combined debt and capital contributions	**$ 10,613,458.00**	**$ 10,613,458.00**
Difference funded in excess of (less than) target	**$ 763,840.00**	**$ 2,320,549.00**

	Sources of Difference in Funding (FY20 & FY21 vs. FY15 Target Year):	
Excess General Fund Reserves for Pay-Go Projects	$ -	$ -
Excess General Fund Reserves for Debt Service	$ -	$ -
(Increase)/Decrease in GF Transfers for Debt Service	$ (798,027.00)	$ (2,304,666.00)
(Increase)/Decrease in GF Transfers for School Capital	$ -	$ -
(Increase)/Decrease in GF Transfers for County Capital	$ 34,187.00	$ (15,883.00)
	$ (763,840.00)	$ (2,320,549.00)
Net Change without Use of Excess GF Reserves:	$ 763,840.00	$ 2,320,549.00

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, May 12, 2020, the following action was taken:

200512 – 5A

RE: **ADOPTION OF THE FY2021-FY2025 CAPITAL IMPROVEMENTS PLAN (CIP)**

On the motion of Mr. Goodwin, seconded by Mr. White, which carried by a roll call vote of 5-0, the Board adopted the Capital Improvements Plan (CIP) for FY2021-FY2025, as presented.

Ayes: Johnson, White, Goodwin, Crozier, Frame. Nays: None. **MOTION APPROVED**

Alyson A. Simpson
Chief Deputy Clerk

cc: Glenda Bradley, Assistant County Administrator for Management Services
Connie Clark, Accountant
Thomas Lacheney, County Attorney
Stephanie Straub, Director of Management Services
File: Board Actions 2020

Summary by Funding Source

Source	2021	2022	2023	2024	2025	Total
CIP Fund Balance	$100,000	$0	$0	$0	$0	$100,000
Debt Funded	$15,682,000	$270,000	$540,000	$270,000	$730,000	$17,492,000
Donations/Non-General Fund	$0	$0	$0	$0	$850,000	$850,000
Federal Aid - Airport	$0	$180,000	$391,500	$1,399,000	$2,070,000	$4,040,500
Federal Grants	$20,000	$20,000	$20,000	$20,000	$20,000	$100,000
Fire & EMS Levy Fund	$20,000	$0	$0	$0	$0	$20,000
General Fund Transfer	$12,995,830	$14,121,989	$12,821,176	$11,608,617	$11,649,001	$63,196,613
OCPS Debt Service	$700,000	$0	$0	$0	$0	$700,000
Reimb. CIP Fund Balance	$105,000	$0	$0	$0	$0	$105,000
State Aid - Airport	$0	$16,000	$34,800	$221,600	$184,000	$456,400
State Grants	$67,116	$0	$0	$0	$0	$67,116
Total	**$29,689,946**	**$14,607,989**	**$13,807,476**	**$13,519,217**	**$15,503,001**	**$87,127,629**

Projects by Funding Source

Source	Project Code	2021	2022	2023	2024	2025	Total
CIP Fund Balance							
Germanna Contribution	C1183	$100,000	$0	$0	$0	$0	$100,000
Subtotal - CIP Fund Balance		**$100,000**	**$0**	**$0**	**$0**	**$0**	**$100,000**
Debt Funded							
Ambulance Replacements	C1065	$270,000	$270,000	$270,000	$270,000	$270,000	$1,350,000
Bluebell Building Rehabilitation & Reuse Project	C1184	$2,527,000	$0	$0	$0	$0	$2,527,000
Cardiac Monitor Replacements	C1029	$450,000	$0	$0	$0	$0	$450,000
Fiber Optic Broadband Project-II	BBA2021	$3,033,000	$0	$0	$0	$0	$3,033,000
Front Load Truck Replacements	L1001	$0	$0	$270,000	$0	$270,000	$540,000
GBES Addition & Roof Replacement	S0574	$6,369,000	$0	$0	$0	$0	$6,369,000
Landfill Expansion Cells	L1005	$3,033,000	$0	$0	$0	$0	$3,033,000
Roll Off Truck	L1009	$0	$0	$0	$0	$190,000	$190,000
Subtotal - Debt Funded		**$15,682,000**	**$270,000**	**$540,000**	**$270,000**	**$730,000**	**$17,492,000**
Donations/Non-General Fund							
T-Hangar "A" (Design, Construction)	A1027	$0	$0	$0	$0	$850,000	$850,000
Subtotal - Donations/Non-General Fund		**$0**	**$0**	**$0**	**$0**	**$850,000**	**$850,000**
Federal Aid - Airport							
Construct GA Apron (Design)	A1015	$0	$0	$0	$117,000	$0	$117,000
Expand GA Apron (Construction)	A1033	$0	$0	$0	$0	$450,000	$450,000
Install Taxiway Lighting MITL (Construction)	A1037	$0	$0	$0	$0	$1,080,000	$1,080,000

Projects by Funding Source

Source	Project Code	2021	2022	2023	2024	2025	Total
Install Taxiway Lights, MITL (Design)	A1036	$0	$0	$0	$144,000	$0	$144,000
RW 26 Obst Removal (Construction)	A1012	$0	$180,000	$0	$0	$0	$180,000
RW 8 Obst Removal (Design)	A1032	$0	$0	$0	$144,000	$0	$144,000
RW 8 Obst Removal (Easement, Acquisition)	A1031	$0	$0	$0	$450,000	$0	$450,000
RW 8 Obstruction Removal (Construction)	A1020	$0	$0	$0	$0	$540,000	$540,000
RW 8 Obstruction Removal (Survey, Appraisals, Negotiations)	A1034	$0	$0	$378,000	$0	$0	$378,000
T-Hangar "A" Taxilane (Design, Construction)	A1026	$0	$0	$0	$544,000	$0	$544,000
Update Airport DBE Plan	A1035	$0	$0	$13,500	$0	$0	$13,500
Subtotal - Federal Aid - Airport		**$0**	**$180,000**	**$391,500**	**$1,399,000**	**$2,070,000**	**$4,040,500**
Federal Grants							
Library Computer Replacements	C1014	$20,000	$20,000	$0	$0	$0	$40,000
Library Networking Equipment	C1142	$0	$0	$0	$20,000	$0	$20,000
Library Public Use Equipment	C1176	$0	$0	$0	$0	$20,000	$20,000
Library Server Replacements	C1143	$0	$0	$20,000	$0	$0	$20,000
Subtotal - Federal Grants		**$20,000**	**$20,000**	**$20,000**	**$20,000**	**$20,000**	**$100,000**
Fire & EMS Levy Fund							
Vehicle-LMR Manager		$20,000	$0	$0	$0	$0	$20,000
Subtotal - Fire & EMS Levy Fund		**$20,000**	**$0**	**$0**	**$0**	**$0**	**$20,000**
General Fund Transfer							
4-Gas Monitor Replacement	C1061	$45,000	$0	$0	$0	$0	$45,000

Projects by Funding Source

Source	Project Code	2021	2022	2023	2024	2025	Total
AED	C1139	$11,152	$11,152	$11,152	$11,152	$11,152	$55,760
Animal Shelter Building Assessment	C1208	$0	$30,000	$0	$0	$0	$30,000
Animal Shelter HVAC Replacement	C1209	$0	$0	$25,000	$0	$0	$25,000
Animal Shelter-Paving Driveway/Parking Lot	C1049	$0	$215,000	$0	$0	$0	$215,000
Barboursville Com. Park Playground Renovation	C1180	$25,000	$0	$0	$0	$0	$25,000
Body Camera Replacement	C1182	$0	$0	$0	$0	$45,600	$45,600
Booster Park Playground Equipment	C1225	$0	$60,000	$0	$0	$0	$60,000
Building Demolition	C1206	$0	$60,000	$0	$0	$0	$60,000
CAD Workstation	C1075	$0	$35,000	$0	$0	$0	$35,000
CAMA Server Hardware Replacement	C1196	$0	$0	$0	$22,000	$0	$22,000
Car Fire Prop For Burn Building	C1168	$0	$52,000	$0	$0	$0	$52,000
Closure Reserves - Cells #1-5B	L1002	$163,636	$163,636	$163,636	$163,636	$163,636	$818,180
Co-located Server Site	C1077	$0	$0	$50,000	$0	$0	$50,000
Community Dev. Building HVAC Replacement	C1210	$0	$0	$0	$0	$30,000	$30,000
Compactor	L1008	$0	$0	$0	$25,000	$0	$25,000
Computer Replacements	C1006	$76,500	$76,500	$76,500	$76,500	$76,500	$382,500
Construct GA Apron (Design)	A1015	$0	$0	$0	$2,600	$0	$2,600
Container Replacement	L1003	$0	$0	$20,000	$0	$20,000	$40,000
County Entrance Signs	C1092	$25,000	$75,000	$0	$0	$0	$100,000
County Server Replacement	C1074	$0	$0	$0	$0	$109,000	$109,000
Courthouse Chiller Repair	C1211	$0	$0	$150,000	$0	$0	$150,000
Courthouse Emergency Power	C1023	$0	$0	$0	$200,000	$0	$200,000
Courthouse Fire Alarm Panel Replacement	C1185	$22,000	$0	$0	$0	$0	$22,000
Courthouse LED Lighting	C1186	$0	$0	$0	$30,000	$0	$30,000

Projects by Funding Source

Source	Project Code	2021	2022	2023	2024	2025	Total
Debt Service- 2000-B GO Bonds (VPSA)	D00Bnd	$179,462	$0	$0	$0	$0	$179,462
Debt Service- 2002-B GO Bonds (VPSA)	D02Bnd	$124,170	$123,851	$128,031	$0	$0	$376,052
Debt Service- 2005-D GO Bonds (VPSA)	D05Bnd	$914,999	$885,000	$855,000	$824,999	$795,000	$4,274,998
Debt Service- 2007-B GO Bonds (VPSA)	D07Bnd	$357,500	$344,240	$331,955	$319,670	$306,410	$1,659,775
Debt Service- 2009-A GO Bonds (VPSA)	D09Bnd	$2,220,399	$2,143,386	$2,066,374	$1,988,362	$1,912,349	$10,330,870
Debt Service- Bond Service Fees	DBndF	$11,500	$11,500	$11,500	$11,500	$11,500	$57,500
Debt Service -County Refinancing (EDA)	DCouR	$610,387	$608,512	$610,762	$607,137	$607,638	$3,044,436
Debt Service-2001 GO Bonds (VPSA)	D01Bnd	$2,007,135	$2,004,852	$0	$0	$0	$4,011,987
Debt Service-Ambulance Replacements FY20	DAR3	$93,886	$93,886	$0	$0	$0	$187,773
Debt Service-Ambulance Replacements FY21	DAR4	$95,658	$95,658	$95,658	$0	$0	$286,973
Debt Service-Ambulance Replacements FY22	DAR5	$0	$95,658	$95,658	$95,658	$0	$286,973
Debt Service-Ambulance Replacements FY23	DAR6	$0	$0	$95,658	$95,658	$95,658	$286,973
Debt Service-Ambulance Replacements FY24	DAR7	$0	$0	$0	$95,658	$95,658	$191,316
Debt Service-Ambulance Replacements FY25	DAR8	$0	$0	$0	$0	$95,658	$95,658
Debt Service-Assisted Living Facility Reimb.	DAstLRe	($1,321,463)	($1,319,838)	($1,316,463)	($1,316,213)	($1,313,963)	($6,587,938)
Debt Service-Assisted Living Refinancing (EDA)	DAstLR	$1,321,463	$1,319,837	$1,316,462	$1,316,212	$1,313,963	$6,587,937
Debt Service-Bluebell Building Renovation	DebtBlue	$158,210	$158,824	$158,380	$157,889	$158,340	$791,643
Debt Service-Cardiac Monitors	DC1029	$156,638	$156,638	$156,638	$0	$0	$469,914
Debt Service-Consolidated Public Safety Facility	DPSBldg	$598,113	$595,612	$1,134,238	$1,133,237	$1,135,612	$4,596,811
Debt Service-Dispatch Consolid. & Modern. (EDA)	DEmCon	$166,607	$164,107	$234,732	$233,357	$236,607	$1,035,410
Debt Service-Fiber Optic Rural Broadband (EDA)	DFIBER	$219,163	$218,910	$218,063	$0	$0	$656,136
Debt Service-Fiber Optic Rural Broadband II	DFIBER2	$455,047	$455,457	$454,632	$455,563	$455,239	$2,275,938
Debt Service-Front Load Trucks	DL1001	$0	$0	$53,415	$53,415	$53,415	$160,245
Debt Service-GBES Renovation	GBES	$149,672	$149,672	$149,672	$149,672	$149,672	$748,360

Projects by Funding Source

Source	Project Code	2021	2022	2023	2024	2025	Total
Debt Service-Land Mobile Radio System (EDA)	DEmCom	$447,500	$445,000	$1,778,250	$1,780,375	$1,778,750	$6,229,875
Debt Service-Landfill Expansion Cells	DL1005	$462,318	$461,668	$461,880	$461,943	$461,859	$2,309,668
Debt Service-Roll Off Truck	DL009	$26,413	$26,413	$26,413	$26,413	$44,770	$150,422
ECC - Support Servers	C1177	$0	$0	$0	$0	$12,000	$12,000
Electronic Poll Books	C1181	$0	$0	$0	$0	$35,200	$35,200
Emergency Flasher System	C1167	$16,000	$0	$0	$0	$0	$16,000
Engineering Review of Volunteer Burn Building	C1066	$0	$0	$6,000	$0	$0	$6,000
ERP Server Replacement	C1197	$0	$0	$60,000	$0	$0	$60,000
Expand GA Apron (Construction)	A1033	$0	$0	$0	$0	$10,000	$10,000
Extractor & Dryer for Turnout Gear	C1161	$38,000	$0	$0	$0	$0	$38,000
Facilities Security Camera System	C1198	$0	$36,750	$0	$0	$0	$36,750
Fiber Network Planning & Management Solution	C1219	$30,000	$0	$0	$0	$0	$30,000
Fire & EMS Response Vehicles	C1068	$58,750	$58,750	$58,750	$58,750	$58,750	$293,750
Fire Apparatus Reserve Fund (County & Volunteer)	C1026	$150,000	$150,000	$150,000	$150,000	$150,000	$750,000
Fire Extinguisher Prop	C1194	$0	$11,260	$0	$0	$0	$11,260
Four County Players Building Roof	C1212	$0	$25,000	$0	$0	$0	$25,000
Gordon Bldg, 2nd Floor HVAC Replacement	C1187	$15,000	$0	$0	$0	$0	$15,000
Gordon Building LED Lighting	C1188	$0	$17,000	$0	$0	$0	$17,000
Gordon Building Security Cameras	C1172	$0	$30,000	$0	$0	$0	$30,000
Gordonsville Library Fire Alarm System	C1213	$0	$0	$0	$0	$30,000	$30,000
Gordonsville Library LED Lighting	C1189	$0	$0	$10,000	$0	$0	$10,000
GPS Receiver & Accessories	C1220	$10,500	$0	$0	$0	$0	$10,500
Install Taxiway Lighting MITL (Construction)	A1037	$0	$0	$0	$0	$24,000	$24,000
Install Taxiway Lights, MITL (Design)	A1036	$0	$0	$0	$3,200	$0	$3,200

Projects by Funding Source

Source	Project Code	2021	2022	2023	2024	2025	Total
Intravenous Pumps	C1216	$0	$28,000	$0	$0	$0	$28,000
Inventory Management System	C1199	$17,000	$0	$0	$0	$0	$17,000
IT Datacenter Relocation	C1221	$38,000	$0	$0	$0	$0	$38,000
LE Video Server-Sheriff's Office	C1119	$16,500	$0	$0	$0	$11,500	$28,000
Library Computer Replacements	C1014	$0	$15,000	$0	$0	$0	$15,000
Library Networking Equipment	C1142	$0	$0	$0	$14,000	$0	$14,000
Library Public Use Equipment	C1176	$0	$27,700	$0	$0	$0	$27,700
Main Library Flooring	C1160	$50,000	$0	$0	$0	$0	$50,000
Mechanical CPR Device Replacement	C1041	$16,155	$16,155	$16,155	$16,155	$16,155	$80,775
OCPS Debt Service- Perform. Phase 1	DS0176	$508,312	$523,583	$539,314	$555,516	$572,204	$2,698,931
OCPS Debt Service- Perform. Phase 2	DS0557	$89,082	$95,239	$98,309	$101,471	$104,728	$488,830
OCPS Debt Service- Phone System	DS0175	$253,388	$253,388	$0	$0	$0	$506,775
OCPS Debt Service-Buses FY19	SDB1	$243,847	$0	$0	$0	$0	$243,847
OCPS Debt Service-Buses FY20	SDB2	$250,000	$250,000	$0	$0	$0	$500,000
OCPS Debt Service-Buses FY21	SDB3	$250,000	$250,000	$250,000	$0	$0	$750,000
Pyxis	C1117	$33,200	$16,600	$0	$0	$0	$49,800
Rapid Intervention Team Packs	C1217	$0	$30,000	$0	$0	$0	$30,000
Replacement Data Backup (VTL)	C1079	$0	$53,000	$0	$0	$0	$53,000
RW 26 Obst Removal (Construction)	A1012	$0	$4,000	$0	$0	$0	$4,000
RW 8 Obst Removal (Design)	A1032	$0	$0	$0	$3,200	$0	$3,200
RW 8 Obst Removal (Easement, Acquisition)	A1031	$0	$0	$0	$10,000	$0	$10,000
RW 8 Obstruction Removal (Construction)	A1020	$0	$0	$0	$0	$12,000	$12,000
RW 8 Obstruction Removal (Survey, Appraisals, Negotiations)	A1034	$0	$0	$8,400	$0	$0	$8,400

Projects by Funding Source

Source	Project Code	2021	2022	2023	2024	2025	Total
School Buses	S0572	$0	$700,000	$700,000	$700,000	$700,000	$2,800,000
School Capital Projects Contribution	C1093	$567,000	$567,000	$567,000	$567,000	$567,000	$2,835,000
Security Upgrades for Treasurer's Office	C1121	$15,000	$0	$0	$0	$0	$15,000
Sedwick Building HVAC	C1052	$0	$100,000	$0	$0	$0	$100,000
Sedwick Building LED Lighting	C1190	$0	$28,000	$0	$0	$0	$28,000
Sedwick Building Security Cameras	C1191	$0	$40,000	$0	$0	$0	$40,000
Simulation Man 3G	C1166	$16,779	$0	$0	$0	$0	$16,779
Stair Chair	C1114	$0	$30,000	$0	$0	$0	$30,000
Stop the Bleed	C1195	$0	$0	$0	$0	$15,189	$15,189
Sub-Compact Tractor	C1229	$0	$0	$10,000	$0	$0	$10,000
T-Hangar "A" Taxilane (Design, Construction)	A1026	$0	$0	$0	$4,000	$0	$4,000
Toughbooks-Fire & EMS	C1140	$22,752	$22,752	$22,752	$22,752	$22,752	$113,760
Tractor	C1230	$0	$0	$0	$0	$30,000	$30,000
Tractor -Airport	A1038	$0	$50,000	$0	$0	$0	$50,000
Trimble Unit Replacements	C1098	$0	$9,180	$0	$9,180	$0	$18,360
Ultrasound	C1116	$23,000	$46,000	$0	$0	$46,000	$115,000
Update Airport DBE Plan	A1035	$0	$0	$300	$0	$0	$300
Utility Vehicle	C1231	$0	$0	$0	$0	$10,000	$10,000
Vehicle Replacement (Administration/Fleet)	C1148	$0	$27,000	$0	$0	$0	$27,000
Vehicle Replacement (Building Department)	C1051	$31,500	$0	$31,500	$26,000	$31,500	$120,500
Vehicle Replacement (Buildings & Grounds)	C1020	$29,000	$0	$0	$0	$0	$29,000
Vehicle Replacement (Landfill & Collections)	L1011	$30,000	$30,000	$0	$0	$0	$60,000
Vehicle Replacement (Office on Youth)	C1097	$0	$0	$0	$25,000	$0	$25,000
Vehicle Replacement (Parks & Recreation)	C1099	$0	$0	$25,000	$0	$0	$25,000

Projects by Funding Source

Source	Project Code	2021	2022	2023	2024	2025	Total
Vehicle Replacement (Planning & Zoning)	C1108	$0	$0	$0	$26,000	$0	$26,000
Vehicle Replacement (Sheriff's Office)	C1018	$295,000	$295,000	$295,000	$295,000	$295,000	$1,475,000
Vehicle Replacements (DSS)	C1125	$45,000	$0	$45,000	$0	$45,000	$135,000
Ventilators	C1071	$0	$120,000	$0	$0	$0	$120,000
Voting Equipment Replacement	C1009	$0	$102,000	$102,000	$0	$0	$204,000
Water Supply Plan (WSP) Review & Revision	C1105	$0	$0	$200,000	$0	$0	$200,000
Wilderness Library LED Lighting	C1192	$0	$12,000	$0	$0	$0	$12,000
Wilderness Library Security Cameras	C1193	$0	$25,000	$0	$0	$0	$25,000
Wireless Network Upgrade	C1200	$14,000	$0	$0	$0	$0	$14,000
Zero Turn Mowers	C1232	$0	$9,500	$12,500	$0	$0	$22,000
Subtotal - General Fund Transfer		**$12,995,830**	**$14,121,989**	**$12,821,176**	**$11,608,617**	**$11,649,001**	**$63,196,613**
OCPS Debt Service							
School Buses	S0572	$700,000	$0	$0	$0	$0	$700,000
Subtotal - OCPS Debt Service		**$700,000**	**$0**	**$0**	**$0**	**$0**	**$700,000**
Reimb. CIP Fund Balance							
RW 26 Obst Removal (Easement, Acquisition)	A1029	$105,000	$0	$0	$0	$0	$105,000
Subtotal - Reimb. CIP Fund Balance		**$105,000**	**$0**	**$0**	**$0**	**$0**	**$105,000**
State Aid - Airport							
Construct GA Apron (Design)	A1015	$0	$0	$0	$24,000	$0	$24,000
Expand GA Apron (Construction)	A1033	$0	$0	$0	$0	$40,000	$40,000
Install Taxiway Lighting MITL (Construction)	A1037	$0	$0	$0	$0	$96,000	$96,000

Projects by Funding Source

Source	Project Code	2021	2022	2023	2024	2025	Total
Install Taxiway Lights, MITL (Design)	A1036	$0	$0	$0	$12,800	$0	$12,800
RW 26 Obst Removal (Construction)	A1012	$0	$16,000	$0	$0	$0	$16,000
RW 8 Obst Removal (Design)	A1032	$0	$0	$0	$12,800	$0	$12,800
RW 8 Obst Removal (Easement, Acquisition)	A1031	$0	$0	$0	$40,000	$0	$40,000
RW 8 Obstruction Removal (Construction)	A1020	$0	$0	$0	$0	$48,000	$48,000
RW 8 Obstruction Removal (Survey, Appraisals, Negotiations)	A1034	$0	$0	$33,600	$0	$0	$33,600
T-Hangar "A" Taxilane (Design, Construction)	A1026	$0	$0	$0	$132,000	$0	$132,000
Update Airport DBE Plan	A1035	$0	$0	$1,200	$0	$0	$1,200
Subtotal - State Aid - Airport		**$0**	**$16,000**	**$34,800**	**$221,600**	**$184,000**	**$456,400**
State Grants							
Simulation Man 3G	C1166	$67,116	$0	$0	$0	$0	$67,116
Subtotal - State Grants		**$67,116**	**$0**	**$0**	**$0**	**$0**	**$67,116**
Report Total		**$29,689,946**	**$14,607,989**	**$13,807,476**	**$13,519,217**	**$15,503,001**	**$87,127,629**

Summary by Department

Department	2021	2022	2023	2024	2025	Total
Administration	$0	$27,000	$0	$0	$0	$27,000
Airport	$105,000	$250,000	$435,000	$1,643,600	$3,150,000	$5,583,600
Animal Shelter	$0	$215,000	$0	$0	$0	$215,000
Broadband Authority	$3,033,000	$0	$0	$0	$0	$3,033,000
Building & Development Services	$0	$9,180	$0	$9,180	$0	$18,360
Building Inspection	$31,500	$0	$31,500	$26,000	$31,500	$120,500
Buildings and Grounds	$2,658,000	$367,000	$385,000	$230,000	$60,000	$3,700,000
Debt Service	$9,454,777	$9,238,843	$9,116,907	$8,490,505	$8,394,135	$44,695,167
Economic Development	$100,000	$0	$0	$0	$0	$100,000
Emergency Operations	$45,000	$0	$0	$0	$0	$45,000
Fire and Emergency Medical Services	$1,150,152	$839,917	$512,057	$506,057	$567,246	$3,575,429
Information Technology	$265,252	$286,702	$229,252	$155,252	$251,752	$1,188,210
Landfill	$3,226,636	$193,636	$453,636	$188,636	$643,636	$4,706,180
OCPS Debt Service	$1,594,629	$1,372,210	$887,624	$656,988	$676,932	$5,188,383
Office on Youth	$0	$0	$0	$25,000	$0	$25,000
Orange County Public Schools	$7,636,000	$1,267,000	$1,267,000	$1,267,000	$1,267,000	$12,704,000
Parks and Recreation	$25,000	$69,500	$47,500	$0	$40,000	$182,000
Planning and Zoning	$0	$0	$0	$26,000	$0	$26,000
Registrar	$0	$102,000	$102,000	$0	$35,200	$239,200
Sheriff Office	$295,000	$295,000	$295,000	$295,000	$340,600	$1,520,600
Social Services	$45,000	$0	$45,000	$0	$45,000	$135,000
Tourism	$25,000	$75,000	$0	$0	$0	$100,000

Summary by Department

Department	2021	2022	2023	2024	2025	Total
Total	$29,689,946	$14,607,989	$13,807,476	$13,519,217	$15,503,001	$87,127,629

Projects by Department

Department	Project Code	2021	2022	2023	2024	2025	Total
Administration							
Vehicle Replacement (Administration/Fleet)	C1148	$0	$27,000	$0	$0	$0	$27,000
Subtotal - Administration		**$0**	**$27,000**	**$0**	**$0**	**$0**	**$27,000**
Airport							
RW 26 Obst Removal (Construction)	A1012	$0	$200,000	$0	$0	$0	$200,000
Construct GA Apron (Design)	A1015	$0	$0	$0	$143,600	$0	$143,600
RW 8 Obstruction Removal (Construction)	A1020	$0	$0	$0	$0	$600,000	$600,000
T-Hangar "A" Taxilane (Design, Construction)	A1026	$0	$0	$0	$680,000	$0	$680,000
T-Hangar "A" (Design, Construction)	A1027	$0	$0	$0	$0	$850,000	$850,000
RW 26 Obst Removal (Easement, Acquisition)	A1029	$105,000	$0	$0	$0	$0	$105,000
RW 8 Obst Removal (Easement, Acquisition)	A1031	$0	$0	$0	$500,000	$0	$500,000
RW 8 Obst Removal (Design)	A1032	$0	$0	$0	$160,000	$0	$160,000
Expand GA Apron (Construction)	A1033	$0	$0	$0	$0	$500,000	$500,000
RW 8 Obstruction Removal (Survey, Appraisals, Negotiations)	A1034	$0	$0	$420,000	$0	$0	$420,000
Update Airport DBE Plan	A1035	$0	$0	$15,000	$0	$0	$15,000
Install Taxiway Lights, MITL (Design)	A1036	$0	$0	$0	$160,000	$0	$160,000
Install Taxiway Lighting MITL (Construction)	A1037	$0	$0	$0	$0	$1,200,000	$1,200,000
Tractor -Airport	A1038	$0	$50,000	$0	$0	$0	$50,000
Subtotal - Airport		**$105,000**	**$250,000**	**$435,000**	**$1,643,600**	**$3,150,000**	**$5,583,600**
Animal Shelter							

Projects by Department

Department	Project Code	2021	2022	2023	2024	2025	Total
Animal Shelter-Paving Driveway/Parking Lot	C1049	$0	$215,000	$0	$0	$0	$215,000
Subtotal - Animal Shelter		**$0**	**$215,000**	**$0**	**$0**	**$0**	**$215,000**
Broadband Authority							
Fiber Optic Broadband Project-II	BBA2021	$3,033,000	$0	$0	$0	$0	$3,033,000
Subtotal - Broadband Authority		**$3,033,000**	**$0**	**$0**	**$0**	**$0**	**$3,033,000**
Building & Development Services							
Trimble Unit Replacements	C1098	$0	$9,180	$0	$9,180	$0	$18,360
Subtotal - Building & Development Services		**$0**	**$9,180**	**$0**	**$9,180**	**$0**	**$18,360**
Building Inspection							
Vehicle Replacement (Building Department)	C1051	$31,500	$0	$31,500	$26,000	$31,500	$120,500
Subtotal - Building Inspection		**$31,500**	**$0**	**$31,500**	**$26,000**	**$31,500**	**$120,500**
Buildings and Grounds							
Vehicle Replacement (Buildings & Grounds)	C1020	$29,000	$0	$0	$0	$0	$29,000
Courthouse Emergency Power	C1023	$0	$0	$0	$200,000	$0	$200,000
Sedwick Building HVAC	C1052	$0	$100,000	$0	$0	$0	$100,000
Water Supply Plan (WSP) Review & Revision	C1105	$0	$0	$200,000	$0	$0	$200,000
Security Upgrades for Treasurer's Office	C1121	$15,000	$0	$0	$0	$0	$15,000
Main Library Flooring	C1160	$50,000	$0	$0	$0	$0	$50,000
Gordon Building Security Cameras	C1172	$0	$30,000	$0	$0	$0	$30,000
Courthouse Fire Alarm Panel Replacement	C1185	$22,000	$0	$0	$0	$0	$22,000

Projects by Department

Department	Project Code	2021	2022	2023	2024	2025	Total
Courthouse LED Lighting	C1186	$0	$0	$0	$30,000	$0	$30,000
Gordon Bldg, 2nd Floor HVAC Replacement	C1187	$15,000	$0	$0	$0	$0	$15,000
Gordon Building LED Lighting	C1188	$0	$17,000	$0	$0	$0	$17,000
Gordonsville Library LED Lighting	C1189	$0	$0	$10,000	$0	$0	$10,000
Sedwick Building LED Lighting	C1190	$0	$28,000	$0	$0	$0	$28,000
Sedwick Building Security Cameras	C1191	$0	$40,000	$0	$0	$0	$40,000
Wilderness Library LED Lighting	C1192	$0	$12,000	$0	$0	$0	$12,000
Wilderness Library Security Cameras	C1193	$0	$25,000	$0	$0	$0	$25,000
Building Demolition	C1206	$0	$60,000	$0	$0	$0	$60,000
Animal Shelter Building Assessment	C1208	$0	$30,000	$0	$0	$0	$30,000
Animal Shelter HVAC Replacement	C1209	$0	$0	$25,000	$0	$0	$25,000
Community Dev. Building HVAC Replacement	C1210	$0	$0	$0	$0	$30,000	$30,000
Courthouse Chiller Repair	C1211	$0	$0	$150,000	$0	$0	$150,000
Four County Players Building Roof	C1212	$0	$25,000	$0	$0	$0	$25,000
Gordonsville Library Fire Alarm System	C1213	$0	$0	$0	$0	$30,000	$30,000
Subtotal - Buildings and Grounds		**$131,000**	**$367,000**	**$385,000**	**$230,000**	**$60,000**	**$1,173,000**
Debt Service							
Debt Service- 2000-B GO Bonds (VPSA)	D00Bnd	$179,462	$0	$0	$0	$0	$179,462
Debt Service-2001 GO Bonds (VPSA)	D01Bnd	$2,007,135	$2,004,852	$0	$0	$0	$4,011,987
Debt Service- 2002-B GO Bonds (VPSA)	D02Bnd	$124,170	$123,851	$128,031	$0	$0	$376,052
Debt Service- 2005-D GO Bonds (VPSA)	D05Bnd	$914,999	$885,000	$855,000	$824,999	$795,000	$4,274,998

Projects by Department

Department	Project Code	2021	2022	2023	2024	2025	Total
Debt Service- 2007-B GO Bonds (VPSA)	D07Bnd	$357,500	$344,240	$331,955	$319,670	$306,410	$1,659,775
Debt Service- 2009-A GO Bonds (VPSA)	D09Bnd	$2,220,399	$2,143,386	$2,066,374	$1,988,362	$1,912,349	$10,330,870
Debt Service-Ambulance Replacements FY20	DAR3	$93,886	$93,886	$0	$0	$0	$187,773
Debt Service-Ambulance Replacements FY21	DAR4	$95,658	$95,658	$95,658	$0	$0	$286,973
Debt Service-Ambulance Replacements FY22	DAR5	$0	$95,658	$95,658	$95,658	$0	$286,973
Debt Service-Ambulance Replacements FY23	DAR6	$0	$0	$95,658	$95,658	$95,658	$286,973
Debt Service-Ambulance Replacements FY24	DAR7	$0	$0	$0	$95,658	$95,658	$191,316
Debt Service-Ambulance Replacements FY25	DAR8	$0	$0	$0	$0	$95,658	$95,658
Debt Service-Assisted Living Refinancing (EDA)	DAstLR	$1,321,463	$1,319,837	$1,316,462	$1,316,212	$1,313,963	$6,587,937
Debt Service-Assisted Living Facility Reimb.	DAstLRe	($1,321,463)	($1,319,838)	($1,316,463)	($1,316,213)	($1,313,963)	($6,587,938)
Debt Service- Bond Service Fees	DBndF	$11,500	$11,500	$11,500	$11,500	$11,500	$57,500
Debt Service-Cardiac Monitors	DC1029	$156,638	$156,638	$156,638	$0	$0	$469,914
Debt Service -County Refinancing (EDA)	DCouR	$610,387	$608,512	$610,762	$607,137	$607,638	$3,044,436
Debt Service-Bluebell Building Renovation	DebtBlue	$158,210	$158,824	$158,380	$157,889	$158,340	$791,643
Debt Service-Land Mobile Radio System (EDA)	DEmCom	$447,500	$445,000	$1,778,250	$1,780,375	$1,778,750	$6,229,875
Debt Service-Dispatch Consolid. & Modern. (EDA)	DEmCon	$166,607	$164,107	$234,732	$233,357	$236,607	$1,035,410
Debt Service-Fiber Optic Rural Broadband (EDA)	DFIBER	$219,163	$218,910	$218,063	$0	$0	$656,136
Debt Service-Fiber Optic Rural Broadband II	DFIBER2	$455,047	$455,457	$454,632	$455,563	$455,239	$2,275,938
Debt Service-Roll Off Truck	DL009	$26,413	$26,413	$26,413	$26,413	$44,770	$150,422
Debt Service-Front Load Trucks	DL1001	$0	$0	$53,415	$53,415	$53,415	$160,245
Debt Service-Landfill Expansion Cells	DL1005	$462,318	$461,668	$461,880	$461,943	$461,859	$2,309,668
Debt Service-Consolidated Public Safety Facility	DPSBldg	$598,113	$595,612	$1,134,238	$1,133,237	$1,135,612	$4,596,811

Projects by Department

Department	Project Code	2021	2022	2023	2024	2025	Total
Debt Service-GBES Renovation	GBES	$149,672	$149,672	$149,672	$149,672	$149,672	$748,360
Subtotal - Debt Service		**$9,454,777**	**$9,238,843**	**$9,116,907**	**$8,490,505**	**$8,394,135**	**$44,695,167**
Economic Development							
Germanna Contribution	C1183	$100,000	$0	$0	$0	$0	$100,000
Subtotal - Economic Development		**$100,000**	**$0**	**$0**	**$0**	**$0**	**$100,000**
Emergency Operations							
4-Gas Monitor Replacement	C1061	$45,000	$0	$0	$0	$0	$45,000
Subtotal - Emergency Operations		**$45,000**	**$0**	**$0**	**$0**	**$0**	**$45,000**
Fire and Emergency Medical Service							
Fire Apparatus Reserve Fund (County & Volunteer)	C1026	$150,000	$150,000	$150,000	$150,000	$150,000	$750,000
Cardiac Monitor Replacements	C1029	$450,000	$0	$0	$0	$0	$450,000
Mechanical CPR Device Replacement	C1041	$16,155	$16,155	$16,155	$16,155	$16,155	$80,775
Ambulance Replacements	C1065	$270,000	$270,000	$270,000	$270,000	$270,000	$1,350,000
Engineering Review of Volunteer Burn Building	C1066	$0	$0	$6,000	$0	$0	$6,000
Fire & EMS Response Vehicles	C1068	$58,750	$58,750	$58,750	$58,750	$58,750	$293,750
Ventilators	C1071	$0	$120,000	$0	$0	$0	$120,000
Stair Chair	C1114	$0	$30,000	$0	$0	$0	$30,000
Ultrasound	C1116	$23,000	$46,000	$0	$0	$46,000	$115,000
Pyxis	C1117	$33,200	$16,600	$0	$0	$0	$49,800
AED	C1139	$11,152	$11,152	$11,152	$11,152	$11,152	$55,760
Extractor & Dryer for Turnout Gear	C1161	$38,000	$0	$0	$0	$0	$38,000

Projects by Department

Department	Project Code	2021	2022	2023	2024	2025	Total
Simulation Man 3G	C1166	$83,895	$0	$0	$0	$0	$83,895
Emergency Flasher System	C1167	$16,000	$0	$0	$0	$0	$16,000
Car Fire Prop For Burn Building	C1168	$0	$52,000	$0	$0	$0	$52,000
Fire Extinguisher Prop	C1194	$0	$11,260	$0	$0	$0	$11,260
Stop the Bleed	C1195	$0	$0	$0	$0	$15,189	$15,189
Intravenous Pumps	C1216	$0	$28,000	$0	$0	$0	$28,000
Rapid Intervention Team Packs	C1217	$0	$30,000	$0	$0	$0	$30,000
Subtotal - Fire and Emergency Medical Services		**$1,150,152**	**$839,917**	**$512,057**	**$506,057**	**$567,246**	**$3,575,429**
Information Technology							
Vehicle-LMR Manager		$20,000	$0	$0	$0	$0	$20,000
Computer Replacements	C1006	$76,500	$76,500	$76,500	$76,500	$76,500	$382,500
Library Computer Replacements	C1014	$20,000	$35,000	$0	$0	$0	$55,000
County Server Replacement	C1074	$0	$0	$0	$0	$109,000	$109,000
CAD Workstation	C1075	$0	$35,000	$0	$0	$0	$35,000
Co-located Server Site	C1077	$0	$0	$50,000	$0	$0	$50,000
Replacement Data Backup (VTL)	C1079	$0	$53,000	$0	$0	$0	$53,000
LE Video Server-Sheriff's Office	C1119	$16,500	$0	$0	$0	$11,500	$28,000
Toughbooks-Fire & EMS	C1140	$22,752	$22,752	$22,752	$22,752	$22,752	$113,760
Library Networking Equipment	C1142	$0	$0	$0	$34,000	$0	$34,000
Library Server Replacements	C1143	$0	$0	$20,000	$0	$0	$20,000
Library Public Use Equipment	C1176	$0	$27,700	$0	$0	$20,000	$47,700

Projects by Department

Department	Project Code	2021	2022	2023	2024	2025	Total
ECC - Support Servers	C1177	$0	$0	$0	$0	$12,000	$12,000
CAMA Server Hardware Replacement	C1196	$0	$0	$0	$22,000	$0	$22,000
ERP Server Replacement	C1197	$0	$0	$60,000	$0	$0	$60,000
Facilities Security Camera System	C1198	$0	$36,750	$0	$0	$0	$36,750
Inventory Management System	C1199	$17,000	$0	$0	$0	$0	$17,000
Wireless Network Upgrade	C1200	$14,000	$0	$0	$0	$0	$14,000
Fiber Network Planning & Management Solution	C1219	$30,000	$0	$0	$0	$0	$30,000
GPS Receiver & Accessories	C1220	$10,500	$0	$0	$0	$0	$10,500
IT Datacenter Relocation	C1221	$38,000	$0	$0	$0	$0	$38,000
Subtotal - Information Technology		**$265,252**	**$286,702**	**$229,252**	**$155,252**	**$251,752**	**$1,188,210**
Landfill							
Front Load Truck Replacements	L1001	$0	$0	$270,000	$0	$270,000	$540,000
Closure Reserves - Cells #1-5B	L1002	$163,636	$163,636	$163,636	$163,636	$163,636	$818,180
Container Replacement	L1003	$0	$0	$20,000	$0	$20,000	$40,000
Landfill Expansion Cells	L1005	$3,033,000	$0	$0	$0	$0	$3,033,000
Compactor	L1008	$0	$0	$0	$25,000	$0	$25,000
Roll Off Truck	L1009	$0	$0	$0	$0	$190,000	$190,000
Vehicle Replacement (Landfill & Collections)	L1011	$30,000	$30,000	$0	$0	$0	$60,000
Subtotal - Landfill		**$3,226,636**	**$193,636**	**$453,636**	**$188,636**	**$643,636**	**$4,706,180**
OCPS Debt Service							
OCPS Debt Service- Phone System	DS0175	$253,388	$253,388	$0	$0	$0	$506,775

Projects by Department

Department	Project Code	2021	2022	2023	2024	2025	Total
OCPS Debt Service- Perform. Phase 1	DS0176	$508,312	$523,583	$539,314	$555,516	$572,204	$2,698,931
OCPS Debt Service- Perform. Phase 2	DS0557	$89,082	$95,239	$98,309	$101,471	$104,728	$488,830
OCPS Debt Service-Buses FY19	SDB1	$243,847	$0	$0	$0	$0	$243,847
OCPS Debt Service-Buses FY20	SDB2	$250,000	$250,000	$0	$0	$0	$500,000
OCPS Debt Service-Buses FY21	SDB3	$250,000	$250,000	$250,000	$0	$0	$750,000
Subtotal - OCPS Debt Service		**$1,594,629**	**$1,372,210**	**$887,624**	**$656,988**	**$676,932**	**$5,188,383**
Office on Youth							
Vehicle Replacement (Office on Youth)	C1097	$0	$0	$0	$25,000	$0	$25,000
Subtotal - Office on Youth		**$0**	**$0**	**$0**	**$25,000**	**$0**	**$25,000**
Orange County Public Schools							
School Capital Projects Contribution	C1093	$567,000	$567,000	$567,000	$567,000	$567,000	$2,835,000
School Buses	S0572	$700,000	$700,000	$700,000	$700,000	$700,000	$3,500,000
GBES Addition & Roof Replacement	S0574	$6,369,000	$0	$0	$0	$0	$6,369,000
Bluebell Building Rehabilitation & Reuse Project	S0577	$2,527,000	$0	$0	$0	$0	$2,527,000
Subtotal - Orange County Public Schools		**$10,163,000**	**$1,267,000**	**$1,267,000**	**$1,267,000**	**$1,267,000**	**$15,231,000**
Parks and Recreation							
Vehicle Replacement (Parks & Recreation)	C1099	$0	$0	$25,000	$0	$0	$25,000
Barboursville Com. Park Playground Renovation	C1180	$25,000	$0	$0	$0	$0	$25,000
Booster Park Playground Equipment	C1225	$0	$60,000	$0	$0	$0	$60,000
Sub-Compact Tractor	C1229	$0	$0	$10,000	$0	$0	$10,000

Projects by Department

Department	Project Code	2021	2022	2023	2024	2025	Total
Tractor	C1230	$0	$0	$0	$0	$30,000	$30,000
Utility Vehicle	C1231	$0	$0	$0	$0	$10,000	$10,000
Zero Turn Mowers	C1232	$0	$9,500	$12,500	$0	$0	$22,000
Subtotal - Parks and Recreation		**$25,000**	**$69,500**	**$47,500**	**$0**	**$40,000**	**$182,000**
Planning and Zoning							
Vehicle Replacement (Planning & Zoning)	C1108	$0	$0	$0	$26,000	$0	$26,000
Subtotal - Planning and Zoning		**$0**	**$0**	**$0**	**$26,000**	**$0**	**$26,000**
Registrar							
Voting Equipment Replacement	C1009	$0	$102,000	$102,000	$0	$0	$204,000
Electronic Poll Books	C1181	$0	$0	$0	$0	$35,200	$35,200
Subtotal - Registrar		**$0**	**$102,000**	**$102,000**	**$0**	**$35,200**	**$239,200**
Sheriff Office							
Vehicle Replacement (Sheriff's Office)	C1018	$295,000	$295,000	$295,000	$295,000	$295,000	$1,475,000
Body Camera Replacement	C1182	$0	$0	$0	$0	$45,600	$45,600
Subtotal - Sheriff Office		**$295,000**	**$295,000**	**$295,000**	**$295,000**	**$340,600**	**$1,520,600**
Social Services							
Vehicle Replacements (DSS)	C1125	$45,000	$0	$45,000	$0	$45,000	$135,000
Subtotal - Social Services		**$45,000**	**$0**	**$45,000**	**$0**	**$45,000**	**$135,000**
Tourism							
County Entrance Signs	C1092	$25,000	$75,000	$0	$0	$0	$100,000

Projects by Department

Department	Project Code	2021	2022	2023	2024	2025	Total
Subtotal - Tourism		$25,000	$75,000	$0	$0	$0	$100,000
	Report Total	$29,689,946	$14,607,989	$13,807,476	$13,519,217	$15,503,001	$87,127,629

County of Orange, Virginia 2020-2021 Budgeted Personnel Position Summary

Full-Time Increases:	
Radio Manager - IT	1
Family Services Specialist II	1
Total Full-Time Adjustments	**2**
Part-Time Increases	
Assistant Registrar	1
Total Part-Time Adjustments	**1**

2019 - 2020 Budgeted Positions

Fund Department Budgeted Position	FISCAL YEAR 2018-2019 Full Time Positions	FISCAL YEAR 2019-2020 Full Time Positions	FISCAL YEAR 2020-2021 Full Time Positions	Increase or (Decrease)
GENERAL ADMINISTRATION				
COUNTY ADMINISTRATION				
1100 412110				
COUNTY ADMINISTRATOR	1.00	1.00	1.00	0.00
CHIEF DEPUTY CLERK	0.00	0.00	0.00	0.00
SENIOR ADMINISTRATIVE ASSISTANT	0.00	0.00	0.00	0.00
DEPUTY CLERK TO THE BOARD/SENIOR ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00	0.00
ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00	0.00
TOTAL	**3.00**	**3.00**	**3.00**	0.00
MANAGEMENT SERVICES				
1100 412120				
ASSISTANT COUNTY ADIMINISTRATOR FOR MANAGEMENT SERVICES	1.00	1.00	1.00	0.00
DIRECTOR OF MANAGEMENT SERVICES/ASSISTANT PUBLIC INFORMATON OFFICER	1.00	1.00	1.00	0.00
PROCUREMENT COORDINATOR	1.00	1.00	1.00	0.00
	3.00	**3.00**	**3.00**	0.00
HUMAN RESOURCES				
1100 412220				
HUMAN RESOURCES MANAGER/CHIEF DEPUTY CLERK/ADMISTRATION OFFICE MANAGER	1.00	1.00	1.00	0.00
HUMAN RESOURCES MANAGER	0.00	0.00	0.00	0.00
HUMAN RESOURCES SPECIALIST	1.00	1.00	1.00	0.00
TOTAL	**2.00**	**2.00**	**2.00**	**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 ADIMINISTRATOR FOR FINANCE & MANAGEMENT SERVICES	0.00	0.00	0.00	0.00
FINANCE MANAGER	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	0.00	0.00	0.00	0.00
TOTAL	**4.00**	**4.00**	**4.00**	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	1.00	0.00	0.00	(1.00)
TOTAL	**4.00**	**3.00**	**3.00**	(1.00)
GEOGRAPHIC INFORMATION SYTEMS				
1100 412520				
GIS/PUBLIC SAFETY TECH SUPPORT	0.00	1.00	1.00	1.00
TOTAL	**0.00**	**1.00**	**1.00**	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**

2019 - 2020 Budgeted Positions

Fund Department Budgeted Position	FISCAL YEAR 2018-2019 Full Time Positions	FISCAL YEAR 2019-2020 Full Time Positions	FISCAL YEAR 2020-2021 Full Time Positions	Increase or (Decrease)
JUDICIAL ADMINISTRATION				
CIRCUIT COURT JUDGE				
1100 421100				
ADMINISTRATIVE ASSISTANT	0.00	1.00	1.00	1.00
TOTAL	**0.00**	**1.00**	**1.00**	**1.00**
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**
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'S ATTORNEY				
1100 422100				
COMMONWEALTH'S ATTORNEY	1.00	1.00	1.00	0.00
ATTORNEY	1.00	1.00	1.00	0.00
ASSIST COMMONWEALTH'S 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
	7.00	**7.00**	**7.00**	**0.00**
PUBLIC SAFETY				
1100 421900				
VICTIM WITNESS PROGRAM DIRECTOR	1.00	1.00	1.00	0.00
TOTAL	**1.00**	**1.00**	**1.00**	**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
EVIDENCE CLERK	1.00	1.00	1.00	0.00
TOTAL	**32.66**	**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	3.00	3.00	3.00	(2.00)
E-911 SUPERVISOR	4.00	4.00	4.00	2.00
COMMUNICATIONS OFFICER	9.00	9.00	9.00	0.00
TOTAL	**17.00**	**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	0.00	0.00	0.00	(1.00)
TRAINING OFFICER	1.00	1.00	1.00	1.00
ASSISTANT CHIEF	2.00	2.00	2.00	0.00
LIEUTENANT	3.00	3.00	3.00	0.00
FIREFIGHTER/MEDIC	23.00	23.00	23.00	0.00
FIREFIGHTER/EMT	7.00	7.00	7.00	0.00
TOTAL	**41.00**	**41.00**	**41.00**	**0.00**

2019 - 2020 Budgeted Positions

Fund Department Budgeted Position	FISCAL YEAR 2018-2019 Full Time Positions	FISCAL YEAR 2019-2020 Full Time Positions	FISCAL YEAR 2020-2021 Full Time Positions	Increase or (Decrease)
BUILDING INSPECTOR				
1100 434100				
BUILDING OFFICIAL	1.00	1.00	1.00	0.00
OFFICE ASSISTANT/RECEPTIONIST	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00
CODE COMPLIANCE OFFICER	0.00	0.00	0.00	0.00
CODE ENFORCEMENT OFFICER	1.00	1.00	1.00	0.00
TOTAL	**4.00**	**4.00**	**4.00**	**0.00**
ANIMAL CONTROL				
1100 435100				
CHIEF ANIMAL CONTROL	1.00	1.00	1.00	0.00
ANIMAL CONTROL OFFICER	1.00	1.00	1.00	0.00
ANIMAL CONTROL SARGEANT	1.00	1.00	1.00	0.00
TOTAL	**3.00**	**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	1.00	1.00	0.00
ASSISTANT PUBLIC WORKS DIRECTOR	0.00	0.00	0.00	0.00
DIRECTOR OF PUBLIC WORKS	1.00	1.00	1.00	0.00
TOTAL	**8.48**	**8.48**	**8.48**	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	0.33	0.33	0.33	0.00
SITE MANAGER	1.00	1.00	1.00	0.00
TOTAL	**1.33**	**1.33**	**1.33**	0.00
CHILD CARE - OES				
1100 453422				
CHILD CARE OPERATIONS MANAGER	0.33	0.33	0.33	0.00
CHILD CARE SITE DIRECTOR	1.00	1.00	1.00	0.00
TOTAL	**1.33**	**1.33**	**1.33**	0.00
CHILD CARE - LOCUST GROVE				
1100 453423				
CHILD CARE OPERATIONS MANAGER	0.34	0.34	0.34	0.00
SITE MANAGER	1.00	1.00	1.00	0.00
TOTAL	**1.34**	**1.34**	**1.34**	0.00
GRAND TOTAL- OFFICE ON YOUTH	**7.00**	**7.00**	**7.00**	**0.00**
PARKS, RECREATION AND CULTURAL				
PARKS & RECREATION - ADM				
1100 471100				
PARKS & RECREATION DIRECTOR	1.00	1.00	1.00	0.00
PROGRAM SUPERVISOR	0.00	0.00	0.00	0.00
PROGRAMS AND FACILITIES SUPERVISOR	1.00	1.00	1.00	0.00
TOTAL	**2.00**	**2.00**	**2.00**	**0.00**

2019 - 2020 Budgeted Positions

Fund Department Budgeted Position	FISCAL YEAR 2018-2019 Full Time Positions	FISCAL YEAR 2019-2020 Full Time Positions	FISCAL YEAR 2020-2021 Full Time Positions	Increase or (Decrease)
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	0.00	0.00	0.00	0.00
PLANNER	1.00	1.00	1.00	0.00
SENIOR ADMINISTRATIVE ASSISTANT	0.00	0.00	0.00	0.00
CODE COMPLIANCE INSPECTOR	0.00	0.00	0.00	0.00
TOTAL	**1.00**	**1.00**	**1.00**	**0.00**
BUILDING & DEVELOPMENT				
1100 481200				
MANAGER	1.00	1.00	1.00	0.00
CUSTOMER SERVICE COORDINATOR	2.00	2.00	2.00	0.00
ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00	0.00
	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	0.00	0.00	0.00	0.00
PROJECT MANAGER	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	0.00	0.00	0.00	0.00
TOTAL	**1.00**	**1.00**	**1.00**	**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	**187.48**	**188.48**	**188.48**	**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
ADMINISTRATIVE COORDINATOR	0.00	0.00	1.00	1.00
BENEFIT PROGRAM SPECIALIST I	1.00	1.00	1.00	0.00
BENEFIT PROGRAM SPECIALIST II	8.00	8.00	8.00	0.00
BENEFIT PROGRAM SPECIALIST III	2.00	2.00	2.00	0.00
BENEFIT PROGRAM SUPERVISOR	1.00	1.00	1.00	0.00
FAMILY SERVICES SPECIALIST I	1.00	1.00	1.00	0.00
FAMILY SERVICES SPECIALIST II	4.00	4.00	4.00	0.00
FAMILY SERVICES SPECIALIST III	2.00	2.00	2.00	0.00
FAMILY SERVICES SPECIALIST IV	1.00	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	2.00	2.00	2.00	0.00
HUMAN SERVICES ASSSITANT II	2.00	2.00	2.00	0.00
OFFICE ASSOCIATE I	2.00	2.00	2.00	0.00
OFFICE ASSOCIATE II	2.00	4.00	4.00	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	**37.00**	**39.00**	**40.00**	1.00
				0.00
TOTAL VPA FUND	**37.00**	**39.00**	**40.00**	**1.00**

2019 - 2020 Budgeted Positions

Fund Department Budgeted Position	FISCAL YEAR 2018-2019 Full Time Positions	FISCAL YEAR 2019-2020 Full Time Positions	FISCAL YEAR 2020-2021 Full Time Positions	Increase or (Decrease)
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	1.00	0.00
TOTAL	**2.04**	**2.04**	**2.04**	**0.00**
TOTAL AIRPORT FUND	**2.04**	**2.04**	**2.04**	**0.00**
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	**234.00**	**237.00**	**238.00**	**3.00**

Mid-year position changes

Total Part-Time Budget*	**$1,117,406.00**	**$1,195,174.00**	**$1,195,174.00**	**$77,768.00**

***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 FY20 is estimated at 152.**

County of Orange, Virginia
General Government Position Classification List
Fiscal Year 2021

General Government Positions

FT 2,080 Annual Hours, PT Variable

Grade	Minimum	Salary Point Mid-Range	Maximum	Designation	FLSA Status	Position	Department
101	20,543.00	26,706.00	32,868.00	Non-Essential	Non-Exempt	Collection Attendant	Landfill
	9.88	12.84	15.80	Non-Essential	Non-Exempt	Custodian	Public Works
				Non-Essential	Non-Exempt	Parks Maintenance Worker	Parks and Recreation
				Non-Essential	Non-Exempt	Child Care Teacher Assistant	Office on Youth
102	21,569.60	28,038.40	34,507.20	Non-Essential	Non-Exempt	Library Aide	Library
	10.37	13.48	16.59	Non-Essential	Non-Exempt	Landfill Scale Operator	Landfill
				Non-Essential	Non-Exempt	Facilities Attendant	Parks and Recreation
103	22,651.20	29,452.80	36,233.60	Non-Essential	Non-Exempt	Office Assistant	Administrative (Global)
	10.89	14.16	17.42	Essential	Non-Exempt	Animal Caretaker	Animal Shelter
				Non-Essential	Non-Exempt	Child Care Teacher/Provider	Office on Youth
104	23,774.40	30,908.80	38,043.20	Non-Essential	Non-Exempt	Senior Library Aide	Library
	11.43	14.86	18.29	Essential	Non-Exempt	Sanitation Collection Driver	Landfill
105	24,960.00	32,468.80	39,956.80	Non-Essential	Non-Exempt	Office Assistant/Receptionist	Bldg. and Development Services
	12.00	15.61	19.21	Non-Essential	Non-Exempt	Jury Coordinator	Clerk of the Circuit Court
				Non-Essential	Non-Exempt	Airport Operations Worker	Airport
				Non-Essential	Non-Exempt	Administrative Assistant	Extension Office
				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 Technician	Public Works
106	26,208.00	34,091.20	41,953.60	Non-Essential	Non-Exempt	Library Assistant for Children's Programs	Library
	12.60	16.39	20.17				
107	27,539.20	35,796.80	44,054.40	Non-Essential	Non-Exempt	Real Property Technician	Commissioner of the Revenue
	13.24	17.21	21.18	Non-Essential	Non-Exempt	Deputy Commissioner of the Revenue I/Munis Tech	Commissioner of the Revenue
				Non-Essential	Non-Exempt	Land Records Clerk	Clerk of the Circuit Court
				Non-Essential	Non-Exempt	Family Assessment & Planning Team Coordinator	Office on Youth
				Non-Essential	Non-Exempt	Deputy Treasurer I/Munis Technician	Treasurer
108	28,912.00	37,585.60	46,259.20	Non-Essential	Non-Exempt	Administrative Assistant	Administrative (Global)
	13.90	18.07	22.24	Non-Essential	Non-Exempt	Deputy Commissioner of the Revenue II	Commissioner of the Revenue
				Non-Essential	Non-Exempt	Administrative Assistant/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/Accounting	Treasurer
				Non-Essential	Non-Exempt	Deputy Treasurer II/Collections	Treasurer
				Non-Essential	Non-Exempt	Help Desk Specialist	Information Technology
109	30,347.20	39,457.60	48,568.00	Non-Essential	Non-Exempt	Deputy Clerk of the Circuit Court	Clerk of the Circuit Court
	14.59	18.97	23.35	Non-Essential	Non-Exempt	Library Accounting Technician	Library
				Non-Essential	Non-Exempt	Accounts Payable Technician	Finance
				Non-Essential	Non-Exempt	Copy Cataloger	Library
				Non-Essential	Non-Exempt	Assistant Branch Librarian	Library
				Essential	Non-Exempt	Senior Maintenance Technician	Public Works
				Non-Essential	Non-Exempt	Triad Coordinator	Sheriff
				Essential	Non-Exempt	Victim-Witness Advocate	Commonwealth Attorney
				Non-Essential	Non-Exempt	Senior Airport Operations Worker	Airport
				Non-Essential	Non-Exempt	Administrative Assistant	Administration

County of Orange, Virginia
General Government Position Classification List
Fiscal Year 2021

General Government Positions

FT 2,080 Annual Hours, PT Variable

Grade	Minimum	Salary Point Mid-Range	Maximum	Designation	FLSA Status	Position	Department
110	31,867.94	41,428.92	50,989.90	Non-Essential	Exempt	Child Care Site Manager	Office on Youth
	15.32	19.92	24.51				
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 Coordinator	Management Services
				Non-Essential	Exempt	4-H Youth Program Educator	Extension Office
				Non-Essential	Non-Exempt	Customer Service Coordinator	Bldg. and Development Services
				Non-Essential	Non-Exempt	Crime Analyst	Sheriff
				Non-Essential	Non-Exempt	Programs & Facilities Supervisor	Parks and Recreation
112	35,135.00	45,675.00	56,216.00	Non-Essential	Non-Exempt	Evidence Clerk	Sheriff
	16.89	21.96	27.03	Non-Essential	Non-Exempt	Deputy Clerk/Senior Administrative Assistant	Administration
				Non-Essential	Non-Exempt	Legal Assistant	Judge's Office
113	36,892.00	47,959.00	59,027.00	Non-Essential	Non-Exempt	Building Inspector	Building Inspections
	17.74	23.06	28.38	Non-Essential	Exempt	Chief Deputy Commissioner of the Revenue	Commissioner of the Revenue
				Non-Essential	Exempt	Chief Deputy Treasurer	Treasurer
				Non-Essential	Non-Exempt	Planning Services Associate	Planning Services
				Non-Essential	Non-Exempt	Project Manager	Economic Development
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 Inspections
				Non-Essential	Non-Exempt	Code Enforcement Officer	Building Inspections
				Essential	Exempt	Victim-Witness Program Manager	Commonwealth Attorney
				Non-Essential	Exempt	Children's Services Act Coordinator	Office on Youth
				Non-Essential	Non-Exempt	Human Resources Specialist	Human Resources
				Non-Essential	Exempt	Technical Services Librarian	Library
116	42,707.00	55,519.00	68,331.00	Non-Essential	Exempt	General Accountant	Finance
	20.53	26.69	32.85	Non-Essential	Exempt	Payroll Accountant	Finance
				Essential	Exempt	Collections Manager	Landfill
				Non-Essential	Exempt	Youth Services Librarian	Library
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	Essential	Exempt	Buildings and Grounds Supervisor	Public Works
				Essential	Exempt	Landfill Supervisor	Landfill
				Non-Essential	Non-Exempt	GIS Analyst/Public Safety Helpdesk Specialist	Information Technology
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 and Recreation Director	Parks and Recreation
				Non-Essential	Exempt	Child Care Operations Manager	Office on Youth
				Non-Essential	Exempt	Human Resources Manager/Chief Deputy Clerk	Human Resources
				Non-Essential	Exempt	Management Services Director	Management Services
				Non-Essential	Exempt	Building and Development Services Manager	Bldg. and Development Services
				Non-Essential	Exempt	Tourism Manager	Tourism
119	49,438.00	64,270.00	79,101.00			None	
	23.77	30.90	38.03				

County of Orange, Virginia
General Government Position Classification List
Fiscal Year 2021

General Government Positions

FT 2,080 Annual Hours, PT Variable

Grade	Minimum	Salary Point Mid-Range	Maximum	Designation	FLSA Status	Position	Department
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			None	
	26.20	34.07	41.93				
122	57,231.00	74,401.00	91,570.00	Non-Essential	Exempt	Information Technology Director	Information Technology
	27.51	35.77	44.02				
123	60,093.00	78,121.00	96,148.00	Non-Essential	Exempt	Building Official	Building Inspections
	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	Non-Essential	Exempt	Finance Manager	Finance
125	66,252.00	86,128.00	106,004.00	Non-Essential	Exempt	Planning Services Manager	Planning Services
	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				
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			None	
	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	Assistant County Administrator for Operations	Public Works
	42.68	55.49	68.30	Non-Essential	Exempt	Broadband Program Manager	Broadband
132	93,223.00	121,190.00	149,064.00			None	
	44.82	58.26	71.67				
133	97,884.00	127,249.00	156,517.00	Non-Essential	Exempt	Assistant County Administrator for Mngmt. Services	Management Services
	47.06	61.18	75.25				

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 2021

First Responders Positions

FT 2,080 Annual Hours, PT Variable

Grade	Minimum	Salary Point Mid-Range	Maximum	Designation	FLSA Status	Position	Department
309	30,347.20	39,457.60	48,568.00	Essential	Non-Exempt	Communications Officer	Emergency Comm. Center
	14.59	18.97	23.35				
310	31,867.94	41,428.92	50,989.90	Essential	Non-Exempt	Emergency Medical Dispatcher	Emergency Comm. Center
	15.32	19.92	24.51				
311	33,575.10	43,648.02	53,719.90			None	
	16.14	20.98	25.83				
312	35,135.00	45,675.00	56,216.00	Essential	Non-Exempt	Communications Supervisor	Emergency Comm. Center
	16.89	21.96	27.03				
313	36,892.00	47,959.00	59,027.00			None	
	17.74	23.06	28.38				
314	38,736.00	50,357.00	61,978.00			None	
	18.62	24.21	29.80				
315	40,664.00	52,873.60	65,083.20	Non-Essential	Non-Exempt	Court Security Deputy Sheriff	Sheriff
	19.55	25.42	31.29	Non-Essential	Non-Exempt	School Resource Deputy Sheriff	Sheriff
				Non-Essential	Non-Exempt	Animal Control Deputy Sheriff	Sheriff
				Essential	Non-Exempt	Patrol Deputy Sheriff	Sheriff
316	42,707.00	55,519.00	68,331.00			None	
	20.53	26.69	32.85				
317	44,842.00	58,295.00	71,747.00	Non-Essential	Non-Exempt	Investigator Deputy Sheriff	Sheriff
	21.56	28.03	34.49	Non-Essential	Non-Exempt	Chief Animal Control Deputy Sheriff	Sheriff
318	47,084.00	61,210.00	75,335.00	Non-Essential	Non-Exempt	Court Security Sergeant	Sheriff
	22.64	29.43	36.22	Non-Essential	Non-Exempt	School Resource Sergeant	Sheriff
				Essential	Non-Exempt	Patrol Sergeant	Sheriff
319	49,438.00	64,270.00	79,101.00			None	
	23.77	30.90	38.03				
320	51,909.00	67,483.00	83,056.00			None	
	24.96	32.44	39.93				
321	54,506.00	70,858.00	87,209.00	Non-Essential	Non-Exempt	Investigator Lieutenant	Sheriff
	26.20	34.07	41.93	Non-Essential	Non-Exempt	Court Security Lieutenant	Sheriff
				Essential	Non-Exempt	Patrol Lieutenant	Sheriff
322	57,231.00	74,401.00	91,570.00			None	
	27.51	35.77	44.02				
323	60,093.00	78,121.00	96,148.00	Essential	Exempt	Emer. Comm. Cent. Director/Pub. Saf. Comm. Mngr.	Emergency Comm. Center
	28.89	37.56	46.23	Essential	Non-Exempt	Training Officer	Fire and EMS
324	63,097.00	82,027.00	100,956.00	Essential	Non-Exempt	Captain	Sheriff
	30.34	39.44	48.54				

County of Orange, Virginia
First Responders Position Classification List
Fiscal Year 2021

First Responders Positions

FT 2,080 Annual Hours, PT Variable

Grade	Minimum	Salary Point Mid-Range	Maximum	Designation	FLSA Status	Position	Department
325	66,252.00	86,128.00	106,004.00	Essential	Exempt	Assistant Chief of Fire and EMS	Fire and EMS
	31.85	41.41	50.96				
326	69,565.00	90,434.00	111,304.00			None	
	33.44	43.48	53.51				
327	73,043.00	94,956.00	116,869.00	Essential	Exempt	Major	Sheriff
	35.12	45.65	56.19	Essential	Exempt	Chief of Fire and EMS	Fire and EMS

Hourly rates are approximate due to rounding and conversion calculation using 2,080 annual hours.

First Responders Positions

2,756 Annual Hours

Grade	Minimum	Salary Point Mid-Range	Maximum	Designation	FLSA Status	Position	Department
512	46,548.84	60,521.76	74,494.68	Essential	Non-Exempt	Firefighter/EMT	Fire and EMS
	16.89	21.96	27.03				
513	48,891.44	63,553.36	78,215.28	Essential	Non-Exempt	Firefighter/Medic	Fire and EMS
	17.74	23.06	28.38				
514	51,316.72	66,722.76	82,128.80			None	
	18.62	24.21	29.80				
515	53,879.80	70,057.52	86,235.24			None	
	19.55	25.42	31.29				
516	56,580.68	73,557.64	90,534.60	Essential	Non-Exempt	Lieutenant	Fire and EMS
	20.53	26.69	32.85				
517	59,391.80	77,250.68	95,082.00			None	
	21.55	28.03	34.50				
518	62,368.28	81,109.08	99,822.32			None	
	22.63	29.43	36.22				
519	65,510.12	85,160.40	104,810.68	Essential	Non-Exempt	Captain	Fire and EMS
	23.77	30.90	38.03				

Hourly rates are approximate due to rounding and conversion calculation using 2,756 annual 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 Valorem

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 Outlay

Expenditures for items of a substantial nature (more than $5,000) that are expected to have a useful life of several years. Examples include file servers, personal computers, vehicles, radios, etc.

Carryover Funds

Unexpended funds from the previous fiscal year that may be used to make payments in the current fiscal year. This may also be referred to as the beginning fund balance.

Codified Ordinance

An ordinance related to a specific code, such as the Code of the Commonwealth of Virginia, or the Code of the County of Orange.

Constitutional Officers

Elected officials whose positions are established by the Constitution of the Commonwealth of Virginia. (Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff and Treasurer)

Component Unit

Legally separate organization of which the elected officials of the primary government are financially accountable. In addition, a component of its relationship with a primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Debt as Percentage of Assessed Value

A standard measure of the County's ability to meet interest and principal payments on its long-term debt. The value is calculated by dividing debt by county total assessed value.

Debt Per Capita

Debt expressed per “capita” or by head. The value is calculated by dividing debt by county population. Established debt policy limits this ratio to control debt levels.

Debt Ratio

The extent to which a government’s total assets are financed with borrowed funds (i.e. debt divided by total assets). In general, the lower the reliance on debt for asset formation, the less risky the government is since excessive debt can lead to a very heavy interest and principal repayment burden.

Debt Service as Percentage of General Government Expenditures

Measures the percentage of the budget used to pay debt service and provides a measure of the annual demands placed on the operating budget by the County’s long-term debt. The value is calculated by dividing debt by general government’s expenditures.

Debt Service Fund

Fund created to account for the accumulation and expenditure of principle, interest and other resources to retire general long-term debt.

Depreciation

Allocation of an asset’s cost over the useful life of the asset in a systematic and rational manner.

Designated Fund Balance

Funds that are established to indicate tentative plans or intent for financial resource utilization in a future period, such as general contingencies or for equipment replacements.

Encumbrance

Commitments related to unperformed contracts for goods or services.

Fiscal Year

A fixed period of time for which expenditures and revenues are provided in Orange County. The fiscal year is July 1 through June 30.

Full Time Position

An employment position authorized by the Board of Supervisors and included in the Position Control document. Funding may or may not be included in the budget for the positions.

Fund

An accounting entity with a group of self-balancing accounts.

Fund Balance

Excess of assets of a fund over liabilities, reserves and carryover. A negative fund balance is sometimes referred to as a deficit.

General Fund

The general operating fund that is used to account for all financial resources except those required to be accounted for in another fund.

General Fund Balance as Percentage of General Fund Revenue

A measure of the general fund balance as a percentage of the general fund revenues generated in a given period. The value is calculated by dividing debt by county population.

General Obligation Bond

Debt secured solely by the pledge of a governments' full faith and credit as well as debt secured by the fee revenue generated by the system for which the bonds are issued and, if necessary, by general obligation tax revenues.

Goal

A broad statement of outcomes to be achieved on behalf of the customers.

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.

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.

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.

Workload Measures

Data that indicates the amount of work performed; strictly a volume count; a measure of inputs and outputs.

APPENDIX VI
ACRONYMS

AFDC	Aid to Families with Dependent Children
ANR	Agriculture and Natural Resources
BAI	Bright and Associates, Incorporated
BAN'S	Bond Anticipation Note
BOS	Board of Supervisors
BZA	Board of Zoning Appeals
CAFR	Comprehensive Annual Financial Report
CIP	Capital Improvement Program
CJSP	Criminal Justice Services Program
COPS	Community Oriented Policing Services
CPMT	Community Policy and Management Team
CSA	Comprehensive Services Act
DCJS	Department of Criminal Justice Services
DMV	Division of Motor Vehicles
DSS	Department of Social Services
DUI	Driving Under the Influence
EFNEP	Expanded Food and Nutrition Education Program
EMS	Emergency Management Services
EMT	Emergency Medical Technician
EMT-B	Emergency Medical Technician – Basic
EOC	Emergency Operations Center
EOP	Emergency Operations Plan
FAPT	Family Assessment Planning Team
FASB	Financial Accounting Standards Board

FCS	Family and Consumer Services
FEMA	Federal Emergency Management Agency
FTE	Full-time Equivalent position
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principals
GAAS	Generally Accepted Accounting Standards
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Global Information System
GLIC	General Life Insurance Costs
GO	General Obligation Bonds
HR	Human Resources
LAAC	Lake Anna Advisory Committee
LAN	Local Area Network
LLEBG	Local Law Enforcement Block Grant
OCLCC	Orange County Litter Control Committee
PD9	Planning District 9 (now Regional Planning Commission)
PFTE	Part-time Equivalent Position
RAN's	Revenue Anticipation Note
RM	Risk Management
RR-DSB	Rappahannock-Rapidan Disability Services Board
SAFE's	Services for Abused Families
SCB	State Compensation Board
VCE	Virginia Cooperative Extension
VDOT	Virginia Department of Transportation
VEMA	Virginia Emergency Management Agency

VJCCCA	Virginia Juvenile Community Crime Control Act
VPA	Virginia Partnering Agreement
VPSA	Virginia Public School Authority
WAN	Wide Area Network
WIA	Workforce Investment Act