

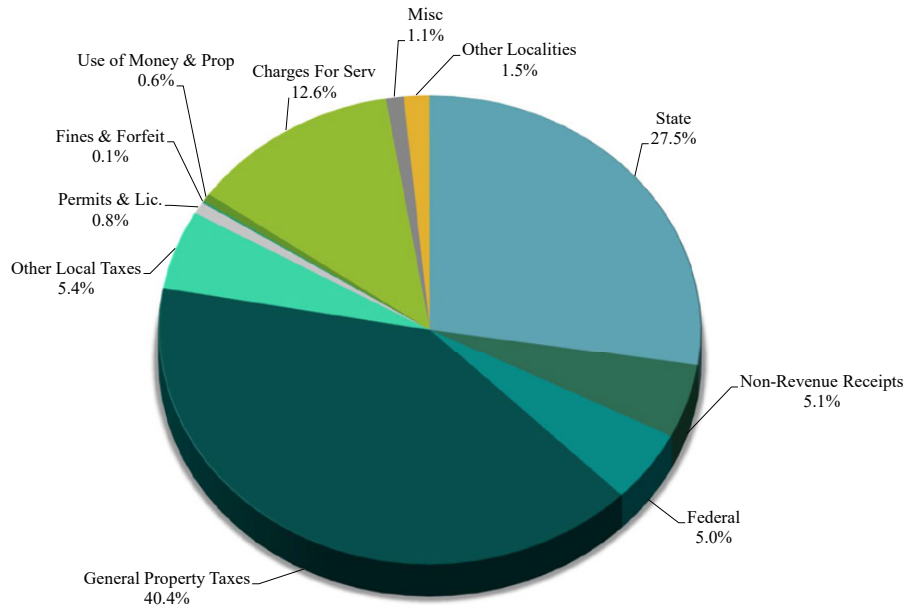
Budget Summary

Revenue vs. Expenditure Comparison

The pie charts show the expenditure and revenue budgets for all Countywide funds. Note, percentages may not add due to rounding. The detail for these charts is displayed in the Combined Statement of Projected Revenues, Budgeted Expenditures, and Projected Changes in Fund Balance located on the next page.

FY2021 Total County Revenue Source

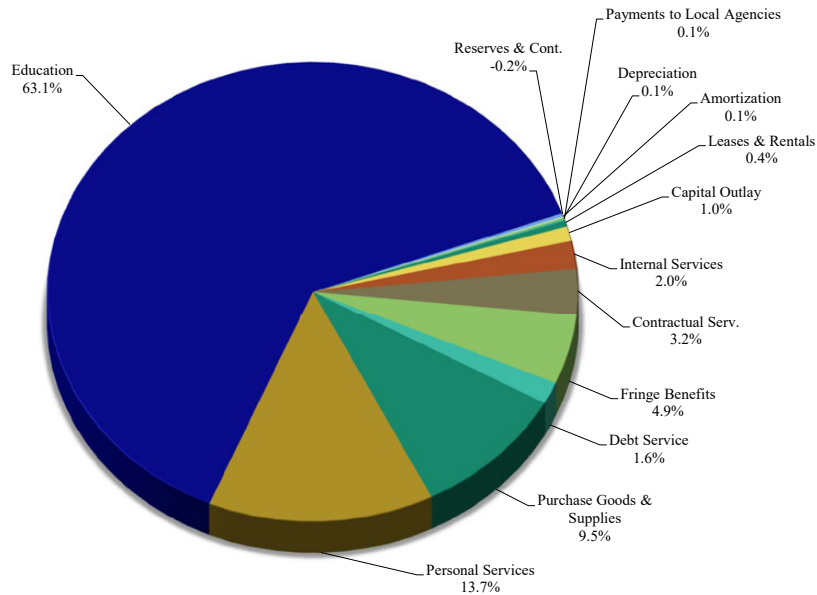
(Note: Excludes Operating Transfers In)



\$2,489,067,893

FY2021 Total County Budget By Category of Expenditure

(Note: Excludes Operating Transfers Out)



\$2,597,898,915

Budget Summary

Combined Statement of Projected Revenues and Budgeted Expenditures for FY2021 Budget

	Governmental Funds			Component Unit Funds		Proprietary Funds		Fiduciary Fund Type	Total Adopted Budget
	General Fund	Capital Project Funds	Special Revenue Funds	Adult Detention Ctr.	Education	Enterprise Fund	Internal Service Fund		
Net Positions:									
Invested in Capital Assets, net of related debt	\$0	\$0	\$0	\$0	\$8,694,000	\$39,852,000	\$4,792,000	\$0	\$53,338,000
Restricted	\$0	\$0	\$0	\$0	\$0	\$0	\$2,887,000	\$135,320,000	\$138,207,000
Unrestricted	\$0	\$0	\$0	\$0	\$9,000	\$18,187,167	\$79,071,553	\$0	\$97,249,720
Projected Fund Balance:									
Non-spendable	\$396,000	\$311,000	\$13,000	\$0	\$5,721,000	\$0	\$0	\$0	\$6,441,000
Restricted	\$9,524,000	\$0	\$63,815,309	\$0	\$101,666,000	\$0	\$0	\$0	\$175,005,309
Committed	\$88,951,000	\$98,439,721	\$0	\$0	\$3,633,000	\$0	\$0	\$0	\$191,023,721
Assigned	\$9,025,000	\$0	\$0	\$0	\$122,441,000	\$0	\$0	\$0	\$131,466,000
Unassigned	\$87,427,091	\$0	\$0	\$625,525	\$86,279,047	\$0	\$0	\$0	\$174,331,663
Total Fund Balances	\$195,323,091	\$98,750,721	\$63,828,309	\$625,525	\$328,425,047	\$58,039,167	\$86,750,553	\$135,320,000	\$967,062,413
Projected Revenues									
General Property Taxes	\$947,255,886	\$0	\$57,156,345	\$0	\$0	\$0	\$0	\$0	\$1,004,412,231
Other Local Taxes	\$134,109,000	\$0	\$1,400,000	\$0	\$0	\$0	\$0	\$0	\$135,509,000
Permits & Fees	\$1,929,001	\$0	\$18,298,235	\$0	\$0	\$8,000	\$0	\$0	\$20,235,236
Fines & Forfeitures	\$3,420,771	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,420,771
Use of Money & Property	\$8,923,520	\$0	\$574,024	\$0	\$2,443,438	\$1,337,500	\$845,826	\$0	\$14,124,308
Charges for Services	\$14,503,369	\$0	\$23,156,128	\$485,762	\$138,233,173	\$24,014,814	\$112,599,789	\$0	\$312,993,034
Revenue from Federal Government	\$21,004,971	\$0	\$34,954,940	\$292,500	\$67,164,921	\$0	\$0	\$0	\$123,417,332
Revenue from Commonwealth	\$87,806,395	\$0	\$9,500	\$12,624,747	\$582,955,818	\$40,000	\$0	\$0	\$683,436,460
Revenue from Other Localities	\$7,130,689	\$0	\$0	\$4,951,163	\$26,020,907	\$0	\$0	\$0	\$38,102,759
Miscellaneous Revenue	\$2,255,940	\$0	\$413,027	\$62,020	\$18,907,346	\$240,000	\$4,414,000	\$0	\$26,292,333
Non-Revenue Receipts	\$320,000	\$3,000,000	\$0	\$0	\$123,304,428	\$0	\$0	\$500,000	\$127,124,428
Total Revenues	\$1,228,659,542	\$3,000,000	\$135,962,199	\$18,416,192	\$959,030,031	\$25,640,314	\$117,859,615	\$500,000	\$2,489,067,893
Budgeted Expenditures									
Salaries and Benefits	\$393,862,490	\$0	\$27,858,431	\$40,449,714	\$0	\$7,385,190	\$18,286,305	\$0	\$487,842,129
Contractual Services	\$36,437,722	\$58,180	\$13,300,093	\$2,570,764	\$0	\$6,956,385	\$25,139,074	\$0	\$84,462,217
Internal Services	\$42,082,798	\$0	\$5,460,975	\$1,745,796	\$0	\$1,417,247	\$194,504	\$0	\$50,901,320
Purchase of Goods & Services	\$81,402,479	\$22,701,777	\$50,262,477	\$6,469,509	\$1,537,006,090	\$3,527,563	\$83,699,076	\$500,000	\$1,785,568,971
Capital Outlay	\$6,414,350	\$3,900,000	\$7,956,281	\$105,000	\$0	\$6,695,034	\$2,053,052	\$0	\$27,123,718
Leases & Rentals	\$9,916,485	\$0	\$329,221	\$114,544	\$0	\$68,292	\$369,397	\$0	\$10,797,939
Reserves & Contingencies	(\$7,448,809)	\$0	\$1,140,119	\$0	\$0	\$0	\$0	\$0	(\$6,308,690)
Amortization	\$0	\$0	\$0	\$0	\$0	\$2,085,793	\$0	\$0	\$2,085,793
Debt Maintenance	\$39,360,601	\$0	\$360,585	\$0	\$109,437,539	\$753,555	\$0	\$0	\$149,912,280
Depreciation	\$0	\$0	\$0	\$0	\$0	\$2,158,713	\$0	\$0	\$2,158,713
Payments to Other Local Agencies	\$350,026	\$0	\$3,004,500	\$0	\$0	\$0	\$0	\$0	\$3,354,526
Total Expenditures	\$602,378,141	\$26,659,957	\$109,672,682	\$51,455,327	\$1,646,443,629	\$31,047,771	\$129,741,408	\$500,000	\$2,597,898,915
Excess (Deficiency) Of Revenues Over Expenditures	\$626,281,401	(\$23,659,957)	\$26,289,518	(\$33,039,135)	(\$687,413,598)	(\$5,407,457)	(\$11,881,793)	\$0	(\$108,831,022)
Other Financing Sources Uses									
Transfers In	\$54,874,638	\$17,729,180	\$7,073,147	\$33,776,413	\$674,442,563	\$8,452,139	\$499,271	\$0	\$796,847,350
Transfers Out	(\$682,870,559)	(\$11,847,959)	(\$40,100,721)	(\$1,958,850)	(\$45,132,662)	(\$9,036,600)	(\$5,900,000)	\$0	(\$796,847,350)
Total Other Financing Sources (Uses)	(\$627,995,921)	\$5,881,221	(\$33,027,574)	\$31,817,563	\$629,309,901	(\$584,461)	(\$5,400,729)	\$0	\$0
Excess (Deficiency) of Revenues Over Expenditures & Other Sources (Uses)	(\$1,714,520)	(\$17,778,736)	(\$6,738,056)	(\$1,221,572)	(\$58,103,697)	(\$5,991,918)	(\$17,282,522)	\$0	(\$108,831,022)
Projected Total Fund Balance, Ending	\$193,608,571	\$80,971,985	\$57,090,253	(\$596,047)	\$270,321,350	\$52,047,249	\$69,468,031	\$135,320,000	\$858,231,391
Projected % Change in Fund Balance	(0.88%)	(18.00%)	(10.56%)	(195.29%)	(17.69%)	(10.32%)	(19.92%)	0.00%	(11.25%)

Totals may not add up due to rounding.

Note: Areas in which Fund Balance is Projected to Decline in Excess of 10% or Increase in Excess of 10% are Listed Below:

- The Capital Projects Fund is projected to decrease 18.0% due to use of NVTA 30% to support initial design of several transportation projects approved by bond referendum and support to VRE.
- The Special Revenue Fund is projected to decrease 10.6% due to the Fire Levy which is budgeted to use \$4.8 million of fund balance for replacement and purchase of apparatus and equipment as well as station improvements.
- The Adult Detention Center component unit is projected to decrease fund balance 195.3% due to activity in the ADC capital fund; a planned \$21 million Fall, 2020 bond sale will reimburse prior expenses and replenish the fund balance.
- The Education component unit is projected to decrease fund balance 17.7% due to the Schools' increased expenditures within their Construction Fund. The FY21 Construction Fund budget is \$175.4 million and represents a 101% increase over the budget in FY22. A large portion of the increased cost in FY21 in the fund is due to the final construction and occupancy costs associated with the County's 13th high school.
- The Enterprise Fund is projected to decrease 10.3% due to the Solid Waste Enterprise Fund which is budgeted to use \$4.6 million of fund balance for capital expenses such as landfill cell liners and caps.
- The Internal Service Fund is projected to decrease 19.9% because the Medical Self-Insurance Internal Service Fund is budgeted to use \$11.7 million of fund balance only in the event of maximum financial exposure of medical and dental claims. In addition, the Information Technology Internal Service Fund is budgeted to transfer \$3.9 million of fund balance to the Information Technology modernization capital project to support technology infrastructure improvements.

Budget Summary

All Funds Summary of Revenues and Other Financing Sources and Expenditures and Other Financing Uses

	FY19 Actual	FY20 Budget	FY21 Budget	% Change
Fund Balance/Net Position, Beginning				
Invested in Capital Assets	\$52,170,822	\$53,338,000	\$53,338,000	0.00%
Restricted	\$138,023,000	\$138,207,000	\$138,207,000	0.00%
Unrestricted	\$86,400,399	\$118,762,000	\$97,249,720	(18.11%)
Fund Balances				
Non-spendable	\$3,936,999	\$6,441,000	\$6,441,000	0.00%
Restricted	\$311,486,226	\$184,765,000	\$175,005,309	(5.28%)
Committed	\$92,735,023	\$197,395,000	\$191,023,721	(3.23%)
Assigned	\$154,461,334	\$132,161,000	\$131,466,000	(0.53%)
Unassigned	\$174,595,015	\$142,187,000	\$174,331,663	22.61%
Total Fund Balances	\$1,013,808,818	\$973,256,000	\$967,062,413	(0.64%)
Revenues				
General Property Taxes	\$863,327,250	\$960,452,681	\$1,004,412,231	4.58%
Other Local Taxes	\$147,952,756	\$139,301,500	\$135,509,000	(2.72%)
Permits & Fees	\$20,169,968	\$19,282,281	\$20,235,236	4.94%
Fines & Forfeitures	\$3,469,945	\$3,120,771	\$3,420,771	9.61%
Use of Money & Property	\$73,795,880	\$20,738,058	\$14,124,308	(31.89%)
Charges for Services	\$273,831,001	\$306,621,003	\$312,993,034	2.08%
Revenue from Federal Government	\$56,761,673	\$122,200,619	\$123,417,332	1.00%
Revenue from Commonwealth	\$156,170,833	647,777,556	683,436,460	5.50%
Revenue from Other Localities	\$62,420,788	\$60,856,749	\$38,102,759	(37.39%)
Miscellaneous Revenue	\$677,028,346	\$14,206,038	\$26,292,333	85.08%
Non-Revenue Receipts	\$20,858,508	\$120,091,492	\$127,124,428	5.86%
Total Revenues	\$2,355,786,948	\$2,414,648,748	\$2,489,067,893	3.08%
Expenditures				
Salaries and Benefits	\$440,521,987	\$463,441,195	\$487,842,129	5.27%
Contractual Services	\$142,694,013	\$84,006,941	\$84,462,217	0.54%
Internal Services	\$49,986,448	\$48,405,714	\$50,901,320	5.16%
Purchase of Goods & Services	\$1,472,972,830	\$1,645,196,725	\$1,785,568,971	8.53%
Capital Outlay	\$71,704,044	\$24,767,152	\$27,123,718	9.51%
Leases & Rentals	\$10,149,490	\$10,053,802	\$10,797,939	7.40%
Reserves & Contingencies	(\$8,527,994)	(\$6,586,798)	(\$6,308,690)	(4.22%)
Amortization	\$2,616,090	\$2,085,793	\$2,085,793	0.00%
Debt Maintenance	\$38,883,076	\$143,984,916	\$149,912,280	4.12%
Depreciation	(\$17,718,053)	\$2,158,713	\$2,158,713	0.00%
Payments to Other Local Agencies	\$4,256,852	\$3,328,183	\$3,354,526	0.79%
Total Expenditures	\$2,207,538,783	\$2,420,842,336	\$2,597,898,915	7.31%
Excess (Deficiency) Of Revenues Over Expenditures	\$148,248,165	(\$6,193,588)	(\$108,831,022)	1657.16%
Other Financing Sources Uses				
Transfers In	\$716,553,462	\$776,968,458	\$796,847,350	2.56%
Transfers Out	(\$716,553,462)	(\$776,968,458)	(\$796,847,350)	2.56%
Total Other Financing Sources (Uses)	\$0	\$0	\$0	-
Excess (Deficiency) of Revenues Over Expenditures & Other Sources (Uses)	\$148,248,165	(\$6,193,588)	(\$108,831,022)	1657.16%
Total Fund Balance, Ending	\$1,162,056,983	\$967,062,413	\$858,231,391	(11.25%)

Note: Fund Balance for FY20 and FY21 is Projected.
Totals may not add due to rounding.

Five-Year Budget Plan

In 1988, the Board of County Supervisors (BOCS) adopted a Financial and Program Planning Ordinance. A major focus of this ordinance is to present to the BOCS five-year revenue and expenditure projections during the annual budget process. This projection process helps the BOCS gauge the multi-year impacts of fiscal decisions and weigh the corresponding implications of tax rates and other revenue sources.

The COVID-19 pandemic introduced significant uncertainty in short-term and long-term planning projections throughout the FY21 budget development process. Due to the rapidly changing economic impacts of the pandemic, the FY21-25 Five Year Plan was deferred from the FY21 fiscal planning process. The Five-Year Plan will be evaluated during summer 2020 as additional economic data is received and projections can be made regarding duration of the pandemic.

FY2021 Adopted Revenue & Expenditure Assumptions

The assumptions used to develop the FY21 budget have two distinct parts, which are independently developed.

Revenue

Revenue forecasting begins with the work of the County's revenue committee. For non-agency revenues, the committee provides a forecast based on historical trends, current economic conditions, and assumptions about future trends. These projections are refined throughout the fall and winter and finalized and used during the budget process. For additional detail concerning non-agency revenues, see the Revenues section.

Agency revenues are projected by the Office of Management and Budget (OMB), in conjunction with the involved agencies. Assumptions about state revenues and local economic conditions are factored into forecast of agency revenues. Historical trends are also an important part of the projection process. For additional detail concerning agency revenues, see the Agency Revenue section of the summary titled General Fund Revenue and Resource Summary in the Revenues section.

The following revenue assumptions are included in the adopted budget:

- Fiscal Year 2021 (Tax Year 2020) real estate tax rate of \$1.125; no change from FY20 rate.
- Average residential tax bills will increase approximately 3.9% in FY21.
- 'Average' commercial tax bills will increase approximately 5.3% in FY21.
- County/Schools general revenue agreement is maintained whereby the Schools receive 57.23% of general revenue and the County government receives 42.77%.

Expenditures

Expenditure projections begin while the proposed budget is under development. A base budget is established for the first year. Any new initiatives begun in the first year are examined for their implications for future fiscal years and made a part of the projections. This part of the projection process is particularly useful in tracking the movement of new initiatives into the budget for future fiscal years. For summary information on new expenditures sorted by functional area see the Budget Highlights section in the Introduction and for detailed information see individual agency pages.

Budget Summary

The following expenditure assumptions are included in the adopted budget:

Employee Compensation

- Virginia Retirement System (VRS) contribution rates will increase to 13.86% in FY21.
- Group Life insurance increases 0.03% in FY21.
- Health insurance increases 2.3% in FY21.
- Retiree health credit increases 5.0% in FY21.

Reserves

- Unassigned fund balance is maintained at 7.50% of general fund revenue.
- Revenue stabilization fund reserve is maintained at 2.0%.

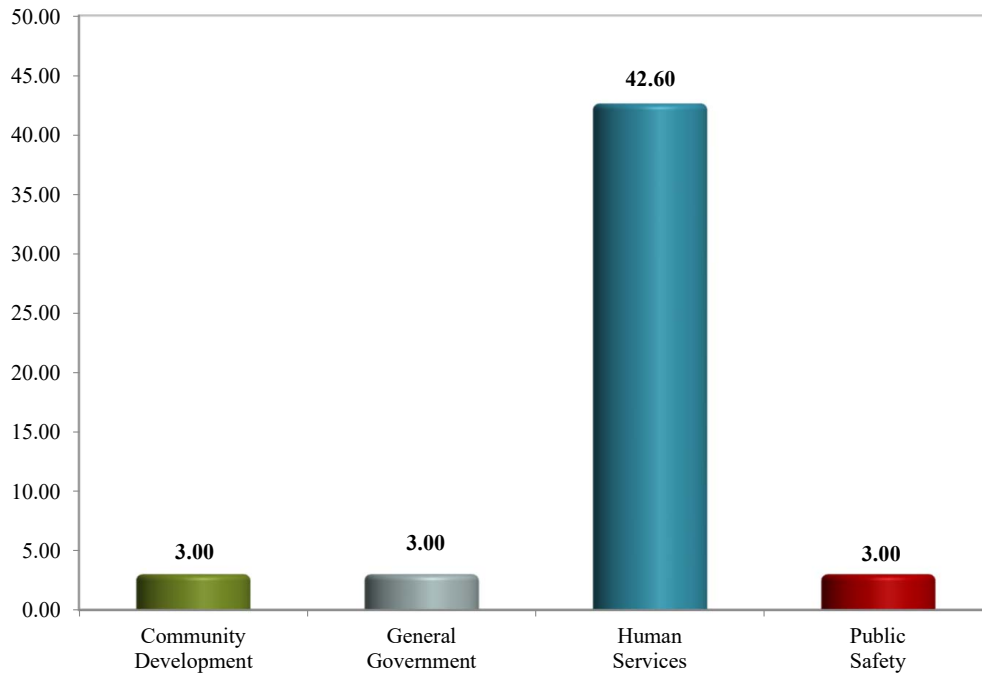
Capital Improvement Program (CIP)

- Expenditures associated with new debt service and operating costs are programmed in the CIP for the following capital improvement projects:

Project	Esitmated Cost (FY21-26)
Jail Expansion (Debt Service/Operating)	\$51,997,930
Building & Facility Capital Maintenance	\$20,000,000
F&R Station 27 (Debt Service/Operating)	\$18,267,365
Technology Infrastructure	\$13,000,000
PSTC (Debt Service/Operating)	\$13,500,000
Judicial Center	\$15,000,000
JDC Replacement (Debt Service/Operating)	\$12,000,000
F&R Station 22 (Debt Service/Operating)	\$9,105,138
Animal Shelter (Debt Service/Operating)	\$8,664,033
Countywide Space	\$10,000,000
Human Capital Management (HCM)	\$4,700,000
Potomac/Neabsco Mills Parking Garage	\$1,150,000
Proffer Transfer to Capital Projects	\$58,180

Budget Summary

FY2020 to FY2021 Full-Time Equivalent Position Change



51.60 FTE Net Position Increase

Note: Detail concerning the position change is located in the Position Summary of Full-Time Equivalent Positions and in the agency budget pages in this document. Off-cycle adjustments and the shift of 154.47 positions from Public Works to the newly created department named Facilities & Fleet Management are not included in the chart.

Budget Summary

Position Summary of Full-Time Equivalent Positions (FTE)					
Department/Agency	FY19 Adopted Total Positions	FY20 Adopted Total Positions	FY20 Off-Cycle Position Adjustments	FY21 Adopted Position Adjustments	FY21 Adopted Total Positions
<u>Community Development:</u>					
Development Services	116.00	117.00	1.00	0.00	118.00
Economic Development	14.00	17.00	0.00	3.00	20.00
Library	208.16	208.14	0.00	0.00	208.14
Parks, Recreation & Tourism	423.82	441.12	0.00	0.00	441.12
Planning	30.00	31.00	0.00	0.00	31.00
Public Works	363.02	360.73	(0.26)	(154.47)	206.00
Transportation	44.80	47.80	0.00	0.00	47.80
Subtotal	1,199.80	1,222.79	0.74	(151.47)	1,072.06
<u>General Government:</u>					
Board of County Supervisors*	2.00	2.00	0.00	0.00	2.00
County Attorney	28.00	29.00	0.00	0.00	29.00
Elections	14.00	15.00	0.00	2.00	17.00
Executive Management	28.00	29.00	(3.00)	0.00	26.00
Facilities & Fleet Management**	0.00	0.00	0.00	154.47	154.47
Finance	162.00	170.00	2.00	0.00	172.00
Human Resources	26.50	29.50	1.00	1.00	31.50
Human Rights Office	7.00	6.25	0.75	0.00	7.00
Information Technology	94.88	105.88	(1.00)	0.00	104.88
Management & Budget	12.00	12.00	0.00	0.00	12.00
Subtotal	374.38	398.63	(0.25)	157.47	555.85
<u>Human Services:</u>					
Area Agency on Aging	31.28	33.75	0.25	0.00	34.00
Community Services	345.76	348.76	7.00	27.00	382.76
Housing & Community Development	24.00	24.00	0.00	1.00	25.00
Public Health	3.60	3.60	0.00	0.00	3.60
Social Services	359.76	390.76	(0.53)	12.00	402.23
Virginia Cooperative Extension Service	5.11	5.11	0.00	2.60	7.71
Subtotal	769.51	805.98	6.72	42.60	855.30
<u>Public Safety:</u>					
Adult Detention Center	422.40	450.40	(3.00)	(1.00)	446.40
Circuit Court Clerk	49.00	49.00	0.00	0.00	49.00
Circuit Court Judges	9.00	12.00	0.00	0.00	12.00
Commonwealth's Attorney	50.00	50.00	0.00	0.00	50.00
Criminal Justice Services	44.60	44.60	3.00	0.00	47.60
Fire & Rescue	751.70	759.70	1.00	0.00	760.70
General District Court	1.00	3.00	0.00	0.00	3.00
Juvenile & Domestic Relations District Court	0.00	2.00	0.00	0.00	2.00
Juvenile Court Services Unit	6.00	6.00	0.00	0.00	6.00
Police	886.00	901.00	(3.00)	3.00	901.00
Public Safety Communications	113.00	118.00	3.00	0.00	121.00
Sheriff	102.50	106.50	0.00	1.00	107.50
Subtotal	2,435.20	2,502.20	1.00	3.00	2,506.20
Total FTE Positions	4,778.89	4,929.60	8.21	51.60	4,989.41

* FY19 & FY20 adopted does not include the Board Chair, seven supervisors, and three aides per Board member. All those positions serve at will.

** Facilities & Fleet Management is a new department created from a shift of four programs from Public Works.

Budget Summary

Summary of New Positions Established or Eliminated in FY21

Department	Classification Title	Effective Date	Total FTE Added
Economic Development	Communications Analyst	7/1/2020	1.00
Economic Development	Senior Communications Specialist	7/1/2020	1.00
Economic Development	Director of Policy, Intelligence, and Operations	7/1/2020	1.00
Economic Development			3.00
Elections	Elections Assistant	7/1/2020	2.00
Elections			2.00
Human Resources	Senior Human Resources Analyst	7/1/2020	1.00
Human Resources			1.00
Housing & Community Development	Administrative Specialist	7/1/2020	1.00
Housing & Community Development			1.00
Social Services	Human Services Associate	7/1/2020	1.00
Social Services	Human Services Caseworkers	7/1/2020	4.00
Social Services	Human Services Manager	7/1/2020	1.00
Social Services	Human Services Program Manager	7/1/2020	1.00
Social Services	Human Services Specialist	7/1/2020	2.00
Social Services	Senior Human Services Caseworker	7/1/2020	1.00
Social Services	Senior Human Services Specialist	7/1/2020	2.00
Social Services			12.00
Virginia Cooperative Extension	Education & Outreach Specialist	7/1/2020	2.60
Virginia Cooperative Extension			2.60
Community Services	Administrative Technician	7/1/2020	2.00
Community Services	Business Services Analyst	9/15/2020	1.00
Community Services	Clinical Services Caseworker	7/1/2020	5.00
Community Services	Clinical Services Caseworker	1/1/2021	2.00
Community Services	Clinical Services Caseworker Associate	9/15/2020	5.00
Community Services	Clinical Services Caseworker II	7/1/2020	5.00
Community Services	Human Services Specialist	7/1/2020	1.00
Community Services	Senior Clinical Services Caseworker	7/1/2020	3.00
Community Services	Senior Clinical Services Caseworker	9/15/2020	1.00
Community Services	Senior Clinical Services Caseworker	5/1/2021	1.00
Community Services	Senior Clinical Services Caseworker	1/1/2021	1.00
Community Services			27.00
Adult Detention Center	First Sergeant	7/1/2020	(1.00)
Adult Detention Center			(1.00)
Police	Police Officer	7/1/2020	3.00
Police			3.00
Sheriff	Sheriff's Deputy	7/1/2020	1.00
Sheriff			1.00
Total New FTE Positions in FY21			51.60