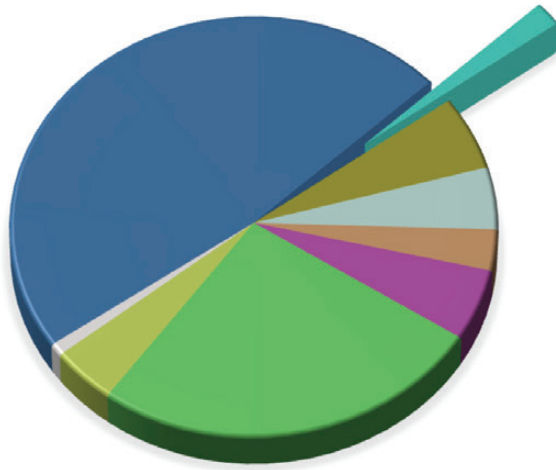


Management & Budget

Mission Statement

The Office of Management & Budget shapes the future by partnering with the community, elected leadership, and government agencies to recommend the best use of public resources in pursuit of the community's vision.



Expenditure Budget:
\$1,586,473



1.9% of General Government

Programs:

- Management & Budget: \$1,586,473

General Government Expenditure Budget:
\$83,788,209

Mandates

The County operates under a state mandate to develop, conduct public hearings, and adopt an annual budget, to include salaries and expenses for constitutional officers. The Office of Management & Budget manages these activities.

The Board of County Supervisors has enacted additional local mandates for which the Office of Management & Budget has responsibility.

State Code: [15.2-516](#) (Duties of county executive); [15.2-539](#) (Submission of budget by executive; hearings; notice; adoption); [15.2-2507](#) (Amendment of budget)

County Code: [Chapter 2](#) (Government services planning, budgeting, and accountability)

Management & Budget



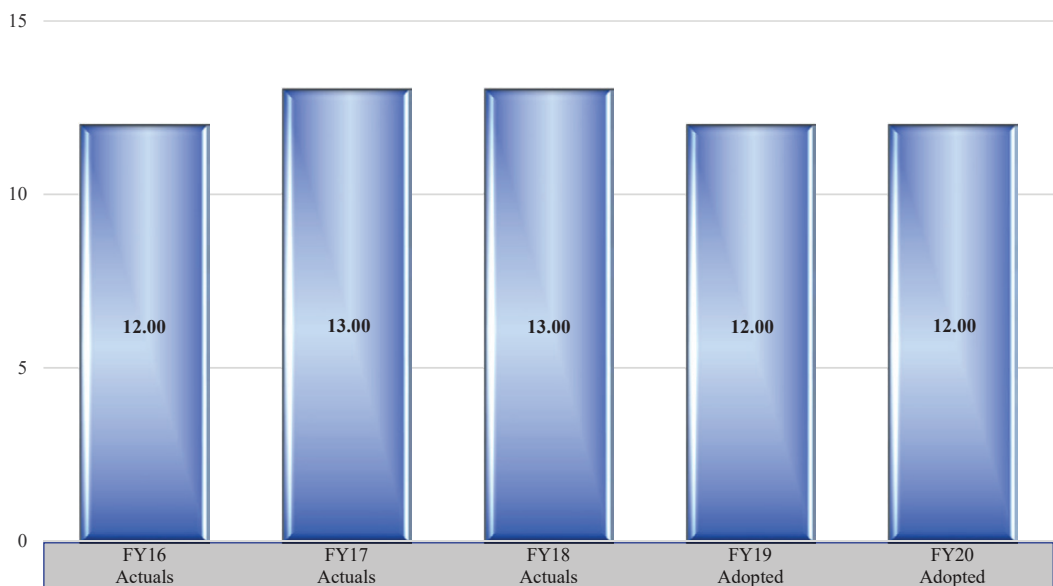
Expenditure and Revenue Summary

Expenditure by Program	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19/ Budget FY20
Management & Budget	\$1,613,701	\$1,677,971	\$1,698,445	\$1,589,962	\$1,586,473	(0.22%)
Total Expenditures	\$1,613,701	\$1,677,971	\$1,698,445	\$1,589,962	\$1,586,473	(0.22%)

Expenditure by Classification

Salaries and Benefits	\$1,491,918	\$1,529,236	\$1,523,924	\$1,452,027	\$1,448,538	(0.24%)
Contractual Services	\$39,702	\$53,006	\$96,753	\$9,200	\$9,200	0.00%
Internal Services	\$44,621	\$48,585	\$50,446	\$40,757	\$40,757	0.00%
Purchase of Goods & Services	\$34,543	\$43,494	\$24,920	\$82,600	\$82,600	0.00%
Capital Outlay	\$0	\$730	\$0	\$0	\$0	0.00%
Leases & Rentals	\$2,918	\$2,920	\$2,401	\$5,378	\$5,378	0.00%
Total Expenditures	\$1,613,701	\$1,677,971	\$1,698,445	\$1,589,962	\$1,586,473	(0.22%)
Net General Tax Support	\$1,613,701	\$1,677,971	\$1,698,445	\$1,589,962	\$1,586,473	(0.22%)
Net General Tax Support	100.00%	100.00%	100.00%	100.00%	100.00%	

Staff History by Program



Management & Budget	12.00	13.00	13.00	12.00	12.00
Full-Time Equivalent (FTE) Total	12.00	13.00	13.00	12.00	12.00

Management & Budget

Future Outlook

Continued Reliance on Real Estate Tax – The real estate tax continues to be the primary revenue source for County operations, providing nearly 67% of local tax revenue in FY20. The County will strive to diversify revenue sources to ensure stability as identified in Policy 3.01 of the adopted [Principles of Sound Financial Management \(PSFM\)](#). Existing revenues also need to be recalibrated to maximize funding while identifying new resources to achieve the outcomes identified in the community’s [Strategic Plan](#). Vehicle registration fees and personal property taxes could be maximized. Potential new revenue sources include the commercial and industrial tax and the meals tax (requires voter referendum). General Assembly enabling authority is required to charge admissions, cigarette, and sales tax on services.

Reduced Year-end Budget Savings – The annual budget includes a reduction (approximately \$16 million) to agency operating budgets in order to maintain a structurally balanced budget recommended by bond rating agencies. In other words, agencies receive less than 100% of the funding required to provide 100% service to the community.

The County has a responsibility to the community to end the year with an operating surplus sufficient to meet fund balance obligations prescribed by the PSFM. Implementing the programmed savings built into the budget has effectively reduced the year-end operating surplus.

Achieving the required year-end financial requirements will be challenging during years where a revenue shortfall is projected. Year-end savings must be enough to recoup any revenue shortfall as well as meet adopted fund balance requirements. The County has demonstrated strong financial management in its established policies, such as monthly and quarterly monitoring, but increased vigilance is required. In addition to the impact on PSFM requirements, reduced year-end savings limits funds available for one-time capital investments. Declining year-end savings as a percentage of the budget is generally perceived by bond rating agencies as a budgetary weakness when evaluating the County’s credit worthiness at the AAA-rated standard.

Management & Budget

Program Summary

Management & Budget

The Management & Budget program implements the County's strategic vision and policy guidance through collaborative budget development (both operational and capital), structured implementation, and relentless focus on service improvements through performance management. Transparency and accountability to County residents are emphasized through continuous public engagement.

Key Measures	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted
Criteria rated proficient/outstanding in GFOA Program	100%	100%	100%	100%	100%
Countywide variance in actual and projected expenditures	7%	4%	7%	4%	6%
County services & facilities are a fair value for the tax dollar (comm. survey)	88%	88%	94%	88%	>90%

Program Activities & Workload Measures (Dollar amounts expressed in thousands)	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted
Budget Development and Implementation	\$1,614	\$1,678	\$1,698	\$1,590	\$1,586
Budget questions answered within 2 business days	99%	100%	99%	-	99%
Number of CIP projects	58	55	86	80	85
Outcomes trending positively towards four year goal target	55%	55%	64%	100%	100%
Board agenda items reviewed within two business days	97%	84%	79%	97%	-
Total number of budget website visits	58,679	24,099	23,935	30,000	-