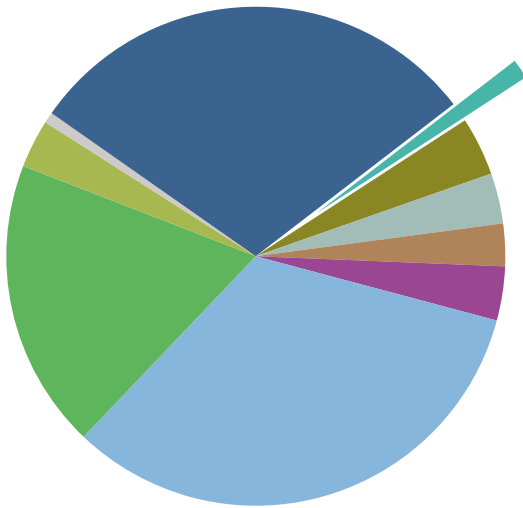


Management & Budget

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 strategic vision.



Expenditure Budget:
\$1,609,590



1.3% of General Government

Programs:

- Management & Budget: \$1,609,590

General Government Expenditure Budget:
\$139,495,276

Mandates

The County operates under a state mandate to develop, conduct public hearings, and adopt an annual budget, to including 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), [15.2-2503](#) (Time for preparation and approval of budget; contents), [15.2-2506](#) (Publication and notice; public hearing; adjournment; moneys not to be paid out until appropriated), [15.2-2507](#) (Amendment of budget), [22.1-93](#) (Approval of annual budget for school purposes), [58.1-3007](#) (Notice prior to increase of local tax levy; hearing), [58.1-3321](#) (Effect on rate when assessment results in tax increase; public hearings)

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

Management & Budget



Expenditure and Revenue Summary

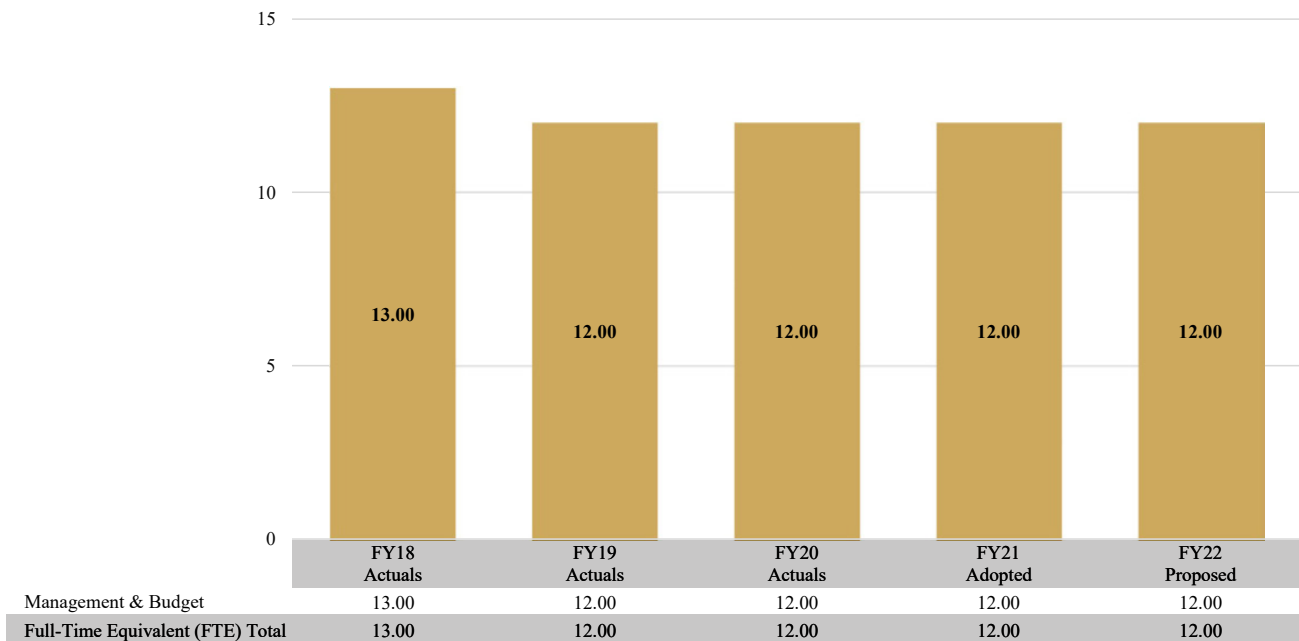
Expenditure by Program	FY18 Actuals	FY19 Actuals	FY20 Actuals	FY21 Adopted	FY22 Proposed	% Change Budget FY21/ Budget FY22
Management & Budget	\$1,698,445	\$1,549,869	\$1,548,724	\$1,591,013	\$1,609,590	1.17%
Total Expenditures	\$1,698,445	\$1,549,869	\$1,548,724	\$1,591,013	\$1,609,590	1.17%

Expenditure by Classification

Salaries & Benefits	\$1,523,924	\$1,469,774	\$1,482,041	\$1,453,078	\$1,471,655	1.28%
Contractual Services	\$96,753	\$144	\$0	\$9,200	\$9,200	0.00%
Internal Services	\$50,446	\$47,282	\$47,235	\$40,757	\$40,757	0.00%
Purchase of Goods & Services	\$24,920	\$30,886	\$17,291	\$82,600	\$82,600	0.00%
Leases & Rentals	\$2,401	\$1,782	\$2,158	\$5,378	\$5,378	0.00%
Total Expenditures	\$1,698,445	\$1,549,869	\$1,548,724	\$1,591,013	\$1,609,590	1.17%
Net General Tax Support	\$1,698,445	\$1,549,869	\$1,548,724	\$1,591,013	\$1,609,590	1.17%
Net General Tax Support	100.00%	100.00%	100.00%	100.00%	100.00%	



Staff History by Program



Management & Budget

Future Outlook

Continued Reliance on Real Estate Tax and Personal Property Tax – Real estate and personal property tax revenue continues to be the primary revenue sources for County operations, providing nearly 88% of local tax revenue in FY21. 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 \(PSFM\)](#). Opportunities exist to recalibrate existing revenue sources as well as identify new resources to achieve the outcomes identified in the community's [Strategic Plan](#). New legislation from the Commonwealth allows counties the same taxation authority as cities and towns. As such, meals, cigarette, and admissions taxes provide future opportunities for the County to diversify local tax revenue.

Balancing COVID-19 Pandemic Impact – The COVID-19 pandemic has impacted the community's health and safety as well as exacerbated future, economic uncertainty. There is an ever-changing, delicate balance that must be struck between providing vital services to the community and the need to maintain financial vigilance amid economic uncertainty.

2021-2024 Strategic Plan Implementation – The FY2022 Budget will begin implementing the goals, strategies and outcomes contained in the community's new 2021–2024 Strategic Plan. The Strategic Plan is one of the most important policy documents that guides the County's financial investment in community services during the annual budget process. A strategic plan with definite objectives and monitoring tools ensures accountability and reinforces the reciprocal partnership a government has to residents.

Reduced Year-end Operating Surplus – The budget includes a reduction (approximately \$24.1 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

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

Key Measures	FY18 Actuals	FY19 Actuals	FY20 Actuals	FY21 Adopted	FY22 Proposed
Criteria rated proficient/outstanding in GFOA Program	100%	100%	100%	100%	100%
Countywide variance in actual and projected expenditures	7%	2%	5%	3%	3%
County services & facilities are a fair value for the tax dollar (comm. survey)	94%	94%	94%	>90%	>90%

Program Activities & Workload Measures (Dollar amounts expressed in thousands)	FY18 Actuals	FY19 Actuals	FY20 Actuals	FY21 Adopted	FY22 Proposed
Budget Development and Implementation	\$1,698	\$1,550	\$1,549	\$1,591	\$1,610
Budget questions answered within 2 business days	99%	99%	99%	99%	99%
Number of budget questions received	111	255	93	-	150
Number of CIP projects	86	75	93	75	80
Outcomes trending positively towards four year goal target	64%	60%	NA	100%	100%

