

# Non-Departmental

2. **Pass-Through Collections to Commonwealth for Sheriff Fees** – PWC collects Sheriff fee revenue on behalf of the Commonwealth of Virginia. The revenue is collected by the County and remitted to the Commonwealth.

## D. Trust/Fiduciary Funds:

1. **Trust/Fiduciary Funds** – Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, or other governments. Agency funds are custodial in nature whereby assets equal liabilities and do not measure results of County operations. Trust/Fiduciary funds do not require budget and appropriation by the BOCS. Each respective fund is administered by a board of trustees. Trust/Fiduciary funds included in Non-Departmental are:

- Other Post-Employment Benefits (OPEB) – Police Officer, Uniformed Fire & Rescue, Sheriff, and Adult Detention Center Personnel Supplemental Retirement
- OPEB – Length of Service Award Program (LOSAP)
- OPEB – Post-Retirement Medical Benefits Credit Plan
- OPEB – Line of Duty Act (LODA)
- Innovation Property Owners Association
- Donations from the Friends of the Library and private sources supporting library services

For a detailed description of each OPEB plan as well as the benefits provided, please see PWC's Comprehensive Annual Financial Report in [Finance and Revenue Publications](#).

## E. Other:

1. **Contributions to the Hylton Performing Arts Center (HPAC) and NOVA** – County contributions to the HPAC (\$1,992,900) and the NOVA (\$1,093,540) are included in the Non-Departmental budget. The FY22 contribution to the HPAC provides \$1,842,900 for debt service and \$150,000 for capital expenses. Please see the detail below for County contributions to the HPAC in the next five years.

	FY22	FY23	FY24	FY25	FY26
Debt Service	\$1,842,900	\$1,843,875	\$1,844,325	\$1,840,395	\$1,843,065
Capital	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
<b>Total</b>	<b>\$1,992,900</b>	<b>\$1,993,875</b>	<b>\$1,994,325</b>	<b>\$1,990,395</b>	<b>\$1,993,065</b>

In prior years, there were two components to PWC's contribution to NOVA, including a per capita annual capital development contribution and an allocation to support maintenance and operations at NVCC. Contributions were multi-jurisdictional and helped support construction and maintenance at NOVA campuses. Due to recent changes in budget language at the state level, there is no longer a need to support construction and maintenance at local campuses with multi-jurisdictional contributions. With this change, the County and NOVA have more options for working together in partnership to help achieve mutually beneficial post-secondary education goals for the local community.

2. **Contingency** – The proposed budget includes a contingency budget of \$750,000 consistent with Policy 2.12 in the adopted [Principles of Sound Financial Management](#): "The County will annually appropriate a contingency budget to provide for unanticipated increases in service delivery costs and needs that may arise throughout the fiscal year. The contingency budget will be established at a minimum of \$500,000 annually and may be allocated only by resolution of the BOCS."
3. **Administration** – The Unclassified Administrative area of the budget includes those general fund expenditures which are not assigned to specific agency budgets. In FY22, \$2.7 million in additional operating costs are internal services billings for information technology and infrastructure systems support activities. During the course of the fiscal year, many of these dollars are allocated against agency budgets to properly account for where the expenditures actually occur. As a program becomes established, an unclassified administrative budget item will often be assigned to an agency on a permanent basis.