



FY 2020 Recommended Budget Budget Question

Board Question #: 31

BUDGET QUESTION: Please provide a breakdown by category of the General Fund expenditure changes made to the FY 2019 Adopted Budget to arrive at the FY 2020 Recommended Budget.

RESPONDING DEPARTMENT/OFFICE: Finance

RESPONSE: Please see the attached breakdown of the changes in the General Fund budget. It is organized in the following ways:

- Start with the FY 2019 Adopted Budget total
- Show base budget changes
- Show budget initiative/new initiative changes
- Show changes in transfers out to other funds
- End with the FY 2020 Recommended Budget total

Note that within the attachment, for each of the bullets highlighted above, a further breakdown is shown for these categories:

- Mandated
- Required per prior Board direction
- Required per existing agreement
- Required per adopted policies
- Comp study
- Other

ESTIMATE OF STAFF TIME SPENT ON RESPONSE: 45 minutes

GENERAL FUND EXPENDITURES

FY 2019 Adopted Budget

Appropriated Expenditures	\$129,213,733
Tax Relief	\$1,285,962
Transfers Out	\$149,649,855

Total FY 2019 Adopted Budget **\$280,149,550**

General (Base) Adjustments - Expenses

Mandated:

CSA mandated programs	\$2,165,000
Social Services programs	\$1,062,390
Line of Duty Act mandated costs	\$355
Mandated	\$3,227,745

Comp Study Implementation:

2.5% COLA effective 7/15/19	\$1,623,802
Comp Study - 3rd year	\$290,219
Factor in higher than est. FY19 2nd yr cost of Comp Study	\$205,746
Longevity Adjustments - 3rd year	\$97,510
Comp Study Implementation	\$2,217,277

Required Per Prior Board Direction:

10 SAFER positions added to Fire/Rescue in FY 2019	\$673,180
DSS Changes in FY 2019 - +8.63 FTEs	\$578,524
4 Added SROs during FY 2019	\$243,376
Full-yr funding of FY 2019 1/2 year positions	\$203,237
Shift 2 positions from OneSolution project to General Fd	\$165,511
Deputy Director of Human Resources (1 FTE)	\$105,699
Operating Reserve - grant matches for added positions	<u>(\$295,170)</u>
Required Per Prior Board Direction	\$1,674,357

Required Per Adopted Policies:

Other Post Employment Benefits liability (2/5th) - policy	\$743,505
Budgeted Contingency (0.25% of GF expenses)	\$27,950
Required Per Adopted Policies	\$771,455

Required Per Existing Agreements:

Contribution to Rappahannock Regional Jail	\$400,000
Contribution to Regional Juvenile Detention Center	\$136,580
Base contribution to Rappahannock Regional Library	\$35,297
Remove one-time FY 2019 contribution to Library	<u>(\$239,474)</u>
Required Per Existing Agreements	\$332,403

Other:

Placeholder for anticipated HI rate changes to fund claims	\$750,000
Adj. savings due to lapse & turnover of positions	\$302,000
Vehicle & Equipment Fuel	\$248,770
Miscellaneous other adjustments throughout	\$177,699
Other changes in personnel	\$163,169
Sheriff's Office Overtime	\$159,670
Mileage, Travel & Training	\$150,578
Legal Services	\$140,900
Fire/Rescue Overtime	\$140,330
Adj. to assumed savings on HI from lapse & turnover	\$100,000
Miscellaneous accounts of +/- <\$20K each	\$69,782
Repairs & Maintenance	\$63,557
Fire/EMS Training	\$54,444
Property & Liability Insurance	\$39,648
RACSB contribution - add'l mental health therapists	\$34,567

Machinery & Equipment	\$28,236
Printing & Binding	\$27,962
Body armor & protective gear	\$22,990
Debt Service	\$18,191
Management Consulting	(\$26,700)
Other regional agencies	(\$28,156)
Police Operating Supplies	(\$29,918)
Uniforms	(\$31,820)
Software Applications	(\$35,835)
Operating Supplies	(\$38,560)
Heating Services	(\$40,620)
Communication Equipment	(\$42,420)
Remove Sign Coordinator position	(\$43,207)
Maintenance Service Contracts	(\$76,650)
Minor capital expenses within the operating budget	(\$81,550)
Replacement Vehicles	(\$85,900)
Spotsylvania Volunteer Per Diems	(\$97,825)
Electrical Services	(\$114,495)
Other	\$1,918,837

Total Base Budget Adjustments \$10,142,074

Budget Initiative Adjustments - Expenditures

Other:	
Contribution to Germanna - Yr 1 of 5 capital contribution	\$100,000
DSS - Eligibility Program Manager (1 FTE)	\$89,607
DSS - Family Services Supervisor (1 FTE)	\$89,607
DSS - Family Services Workers (3 FTEs)	\$207,242
DSS - Services Program Manager (1 FTE)	\$97,524
DSS - Eligibility Worker II (1 FTE)	\$61,003
One-year contribution to Rail Museum (tourism \$)	\$25,000
One-year capital contribution to YMCA	<u>\$200,000</u>
Other	\$869,983

Total Budget Initiatives Adjustments \$869,983

Adjustments to Transfers Out

Required Per Prior Board Direction:	
Transfer to EDO for previously approved incentives	\$65,000
Transfer to Code Compliance	<u>\$64,070</u>
Required Per Prior Board Direction	\$129,070

Required Per Adopted Policies:	
Transfer GF cash to CIP - policy level add of 0.25%	<u>\$1,157,584</u>
Required Per Adopted Policies	\$1,157,584

Other:	
Remove one-time FY 2019 transfer to Capital Projects	(\$8,595,000)
Remove one-time FY 2019 transfer to Schools	(\$250,000)
Adj. Schools transfer for rev. appropriated State \$ in FY19	(\$868,877)
Transfer to Schools	\$808,200
Transfer add'l one-time cash to CIP in FY 2020	<u>\$5,000,000</u>
Other	(\$3,905,677)

Total Transfers Out Adjustments (\$2,619,023)

FY 2020 Recommended Budget

Appropriated Expenditures	\$140,225,790
Tax Relief	\$1,285,962
Transfers Out	<u>\$147,030,832</u>
Total FY 2020 Recommended Budget	\$288,542,584