

# Non-Departmental

## 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
- Library donations from the Friends of the Library and private sources which are administered by the Library Board

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

## E. Other:

1. **Contributions to the Hylton Performing Arts Center (HPAC) and Northern Virginia Community College (NVCC)** – County contributions to the HPAC (\$1,991,363) and the NVCC (\$1,087,880) are included in the Non-Departmental budget. The FY21 contribution to the HPAC provides \$1,841,363 for debt service and \$150,000 for capital expenses. Please see the detail below for County contributions to the HPAC in next five years.

	FY21	FY22	FY23	FY24	FY25
Debt Service	\$1,841,363	\$1,842,900	\$1,843,875	\$1,844,325	\$1,840,395
Capital	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
<b>Total</b>	<b>\$1,991,363</b>	<b>\$1,992,900</b>	<b>\$1,993,875</b>	<b>\$1,994,325</b>	<b>\$1,990,395</b>

There are two components to PWC’s contribution to the NVCC. The first component provides a \$2.25 per capita annual capital development contribution of \$1,041,853 to NVCC in FY21. The second component includes a \$46,027 allocation to support maintenance and operations at NVCC.

2. **Contingency** – The budget includes a contingency budget of \$500,000 as required by 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.” In addition, for FY21 a \$2.6 million increase is added to contingency to support unknown, emerging issues such as emergency response or mitigating the economic impact of the COVID-19 pandemic.
3. **Administration** – The Unclassified Administrative area of the budget includes those general fund expenditures which are not assigned to specific agency budgets. In FY21, \$2.5 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. The funds would then be transferred from Unclassified Administrative to the agency budget. Due to the many items coming into and out of this budget area between budget years, it is difficult to compare different fiscal year totals.