



PRINCE WILLIAM
COUNTY

Prince William County, Virginia Internal Audit Report – General Government Staffing Levels Assessment

March 20, 2023



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TRANSMITTAL LETTER



March 20, 2023

The Board Audit Committee of
Prince William County, Virginia
1 County Complex Court
Prince William, Virginia 22192

RSM US LLP
1861 International Drive
Suite 400
McLean, VA 22102
O: 321.751.6200 F: 321.751.1385
www.rsmus.com

Pursuant to the internal audit plan for calendar year ("CY") 2022 for Prince William County, Virginia ("PWC"), approved by the Board of County Supervisors ("BOCS"), we hereby present the assessment of general government staffing levels. We will be presenting this report to the Board Audit Committee of Prince William County at the next scheduled meeting on May 16, 2023.

Our report is organized into the following sections:

Executive Summary	This provides a high-level overview and summary of the assessment and highlights from the data analysis performed.
Background	This provides an overview of the topic under assessment, and pertinent information on applicable methodologies applied to the assessment and supporting data.
Objectives and Approach	The objectives of this assessment and various phases of our approach are specified in this section.
Comparable Analysis Highlights	This section provides some highlights of our analysis by department / functional area.
Comparable Jurisdiction Analysis	This provides detailed results from our comparative analyses.

We want to thank the staff and all those involved in assisting our firm with this assessment.

Respectfully Submitted,

RSM US LLP

Internal Audit



EXECUTIVE ONE-PAGE SUMMARY

PWC General Government Overview

PWC Fiscal Year (“FY”) 2022 General Government Budget

FY 2022 Funding

\$6,040,197

~3.5% Increase from FY21

FY 2022 Expenditures

\$127,703,496

~2.2% Increase from FY21

5,077 Total PWC FTEs

+88 FTE
+1.76%

Increase in FTEs from prior year

573 Total General Government FTEs

+17 FTE
+3.06%

Increase in General Government FTEs from prior year

Overview of PWC General Government Staffing Levels*

Department	FY 2022 FTE	FTE % Change from Prior Year	% of Total County FTE
BOCS	2	0.00%	0.04%
County Attorney	29	0.00%	0.57%
Elections	17	0.00%	0.33%
Executive Mngt.**	29	11.54%	0.57%
Facilities & Fleet Mngt.	163.5	5.83%	3.22%
Finance	176	2.33%	3.47%
Human Resources	32.5	3.17%	0.64%
Human Rights	7	0.00%	0.14%
IT	105	0.00%	2.07%
Mngt. and Budget	12	0.00%	0.24%
Totals	573	3.06%	11.29%

*Finance, IT, Human Resources were reviewed as part of our analysis.

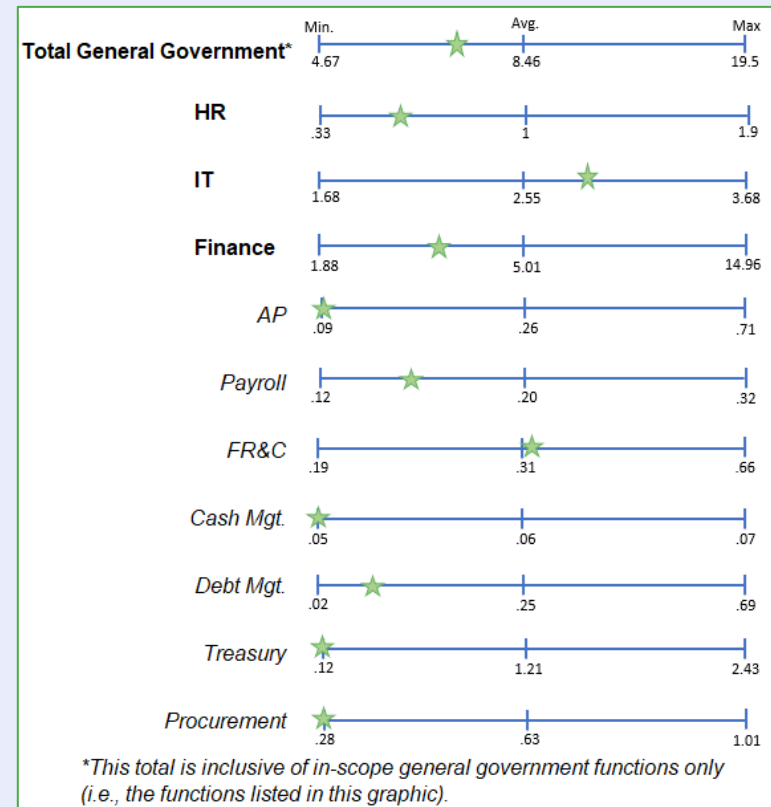
**The FTE growth in Executive Management from 26 to 29 FTEs is due to the addition of a Deputy County Executive for Public Safety and additional FTEs to support Equity & Inclusion.

General Government Staffing Levels Comparative Analysis - Highlights

County Comparison - Department FTE per 100 County FTE

The following indicates the minimum, average, and maximum ratio of department FTE per 100 County FTE, and where PWC falls in the range of the compared jurisdictions (listed in the Background section).

★ = PWC



In addition to the minimum and below-average ratios exhibited by PWC above, the HR, Procurement, Treasury Management, and Cash Management functions in PWC exhibited 0% FTE growth from FY 2021 to FY 2022, despite increases in budgeted expenditures, total County staffing levels, and total County population.



BACKGROUND

Overview

General Government refers to the departments, agencies, and individual personnel that contribute to a county's performance of essential internal-facing administrative functions such as employee payroll processing, recordkeeping, collection and disbursement of taxpayer funding, and internal provision of information technology services and support. The goals of general government include maximizing taxpayer funds that support taxpayer-facing services, encouraging the continuity and effectiveness of the government, maintaining an appropriate balance between county operational efficiency and effectiveness, and providing value and benefits to the residents.

Although county governments have a variety of organizational structures, most have similar core functions and provided services, including the following:

- Finance (Accounting, Financial Reporting, Payroll, Disbursement Services, Real Estate Assessment, Procurement Services, etc.);
- Human Resources (Benefits, Retirement Management, Talent Management, Training, Employee Relations, etc.);
- Information Technology and Services (Enterprise Applications, Infrastructure, Leadership, Project Management, etc.); and
- Treasurer's Office (Financial Analysis, Debt Management, Cash Management, Investments, Banking, Special Projects, etc.)

The number of functional roles a county government assumes depends on multiple factors, including population, services provided, state/federal mandates, and tax revenue. As demographics change, available services grow, and federal and state responsibilities increase, counties must adapt to meet these demands and effectively deliver a growing list of services. A critical factor in fulfilling the above-mentioned responsibilities is maintaining the appropriate amount and efficiently utilizing county employees. Given the nature of the continually evolving environment, it is vital for local governments to periodically assess these staffing metrics to evaluate the organization's ability to fulfill county objectives and reduce associated risks to an acceptable level.

General Government activities are funded through real estate taxes and additional agency revenues. The fiscal year 2022 PWC budget utilized a \$1.115 real estate tax rate, generating general revenues of \$1,145,901,059. Additional agency revenues of \$195,248,651 and county resources of \$13,072,836 brought the FY2022 PWC budget funding total to \$1,354,222,545. General Government programming expenditures accounted for \$127,703,496, approximately 9% of the FY2022 total budget. Compared to the prior fiscal year 2021, General Government budgeted expenditures increased by approximately 2.2% in FY2022. In FY2022, the General Government at PWC had 573 full-time equivalent ("FTE") positions budgeted out of 5,077 total FTE positions (~11%).

For the purposes of our assessment, we focused on the largest general government functions:

- Information Technology ("IT");
- Human Resources ("HR"); and
- Finance (Accounts Payable ("AP"), Financial Reporting and Control ("FR&C"), Payroll, Procurement, and Treasury¹ (Debt Management and Cash Management)).

The purpose of the PWC FR&C division is to maintain the books and records, oversee the accounting of the day-to-day financial activity, compile the Annual Comprehensive Financial Report, and manage the annual external audit of the financial statements as required by Virginia Code and the BOCS.

¹ PWC manages the Treasury function within its Finance Department. In most other comparable jurisdictions, the Treasury function is either overseen by a different general government department or operates as its own department.



BACKGROUND – CONTINUED

Methodology for Selection of Comparable Jurisdictions

Internal Audit selected jurisdictions for comparison based on multiple factors, including population size, population growth trends, geographical location, and financial information and data availability, allowing for more direct comparisons². Organizations of all types and sizes recognize the value of comparing themselves to other like organizations. The process of comparisons yields valuable information to leaders and decision makers. There are, however, some dangers inherent in comparisons since no county is the perfect parallel to Prince William County. For this assessment, ten (10) jurisdictions were compared and selected for analysis in collaboration with PWC. We delineated these jurisdictions into five (5) counties located in Virginia ("Virginia" localities) and five (5) counties located outside of Virginia ("National" localities).

The following table identifies the entities chosen for comparison, including populations and growth rates. PWC's population increased from 406,169 in 2010 to an estimated 498,244 in 2022, representing an overall population increase of approximately 23%.

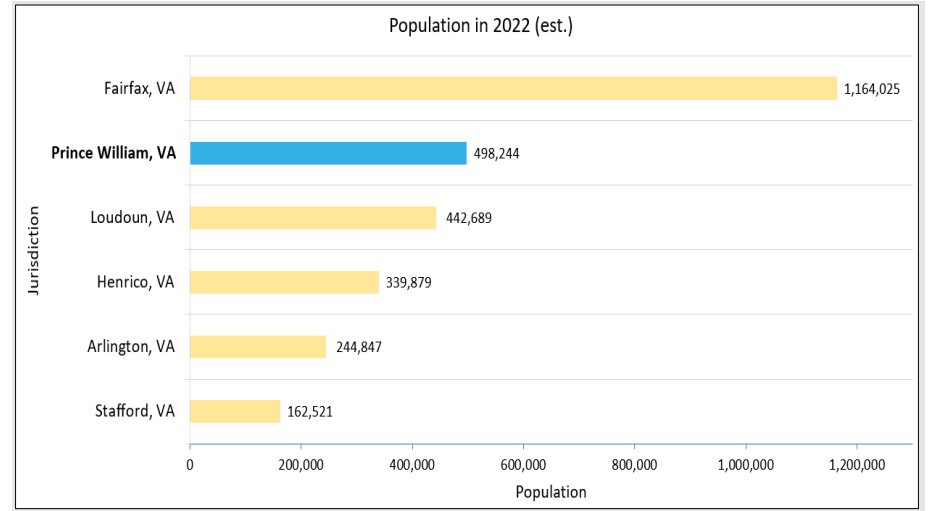
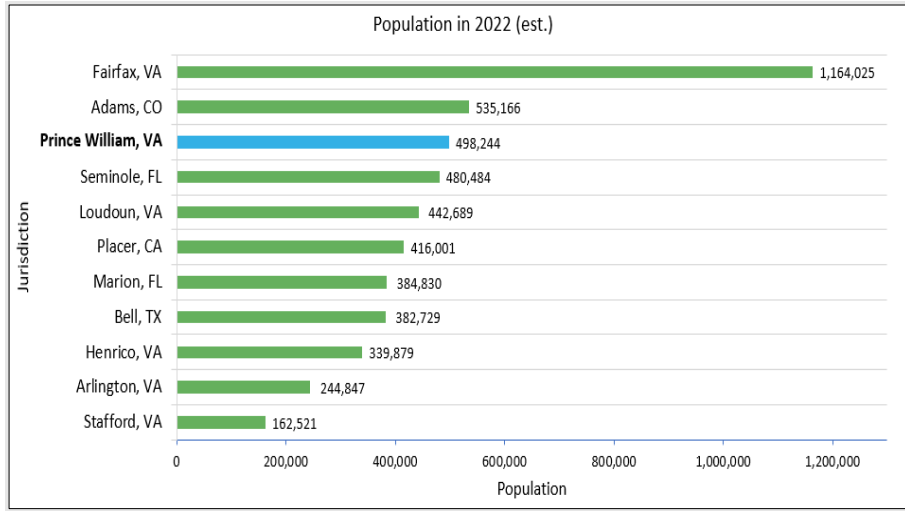
Comparable Jurisdictions			
Name	2022 Population (est.)	2010 Population	% Change
<i>Prince William, VA</i>	498,244	406,169	23%
Arlington, VA	244,847	207,696	18%
Fairfax, VA	1,164,025	1,086,155	7%
Henrico, VA	339,879	306,756	11%
Loudoun, VA	442,689	315,478	40%
Stafford, VA	162,521	128,984	26%
Adams, CO	535,166	443,691	21%
Bell, TX	382,729	312,849	22%
Marion, FL	384,830	331,331	16%
Placer, CA	416,001	350,021	19%
Seminole, FL	480,484	423,051	14%

² Data that allowed for more direct comparisons refers to the granularity of available staffing data including breakouts of department/functional area position titles and authorized FTE numbers, detailed descriptions of department/functional area staff responsibilities, and organizational chart information to compare to PWC's general government structure.

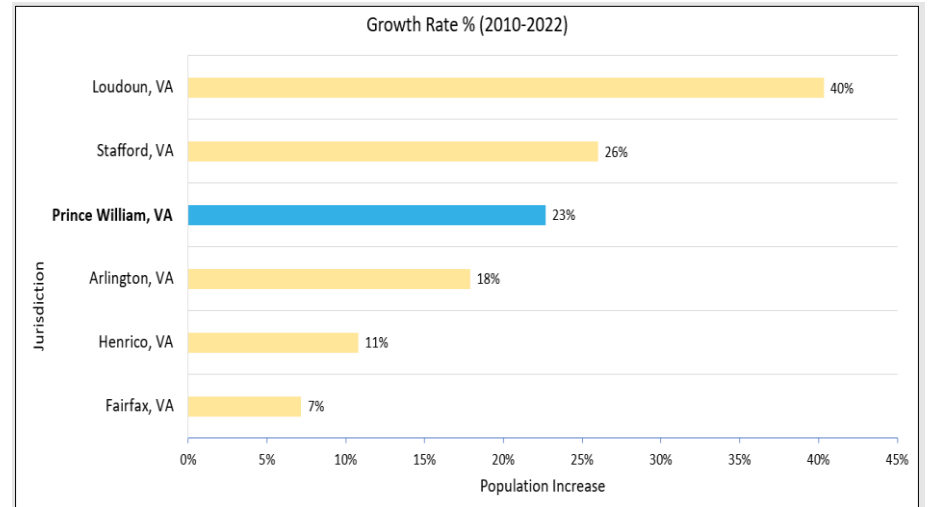
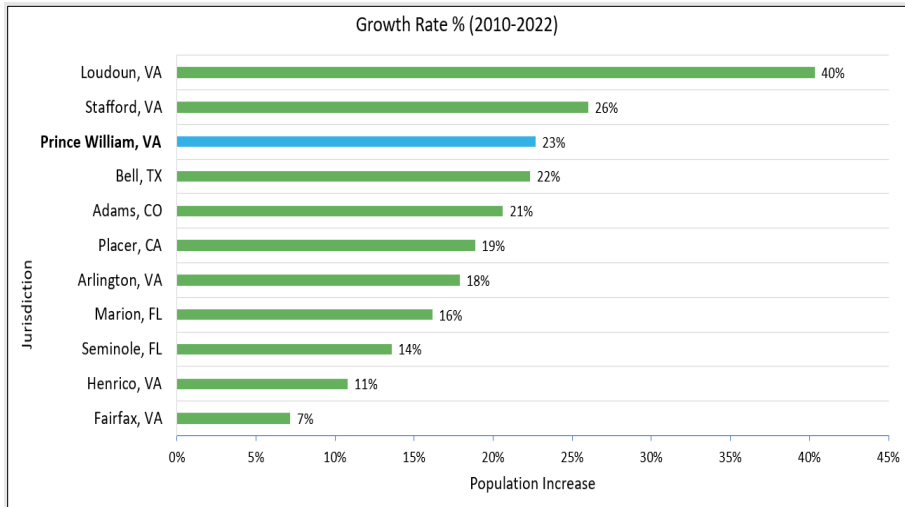


BACKGROUND – CONTINUED

The following charts provide a graphical representation of the total estimated population in each compared jurisdiction in 2022. Population ranged from 162,521 to 1,164,025, both nationally and locally. PWC has the third-largest population among national localities compared and the second-largest population among Virginia localities compared.



The following charts show the percentage growth of each compared jurisdiction over the same 12-year period from 2010 to 2022. Percentage growth in population ranged from approximately 7% to 40% nationally and locally. PWC has the third largest percentage growth among national and Virginia localities compared.





OBJECTIVES AND APPROACH

Objectives

The primary purpose of this assessment was to focus on benchmarking PWC's General Government staffing levels against comparable counties based on criteria surrounding similar population size and growth trends. Our analysis included but was not limited to the following:

- Researched and identified analogous counties to benchmark staffing level statistics based on the following:
 - Relativity of population sizes and growth trends compared to PWC's population and growth rate;
 - Comparability of services provided by General Government personnel; and
 - Access to county and department budget data and information;
- Identified which county general government departments to assess for efficiency and effectiveness of staffing levels. Based on collaboration with the PWC, the scope of this assessment encompassed the following departments:
 - Finance, including: Financial Reporting & Control, Payroll & Disbursement Services, and Treasury Management;
 - Human Resources, including: Talent Management, Benefits & Retirement Management, and Learning & Development; and
 - Department of Information Technology, including: Communications & Infrastructure, Business Applications Support, and Customer Service & Business Group;
- Performed interviews with managers and key stakeholders for each identified general government department to gain an understanding of the organizational structure and services provided and confirmed the accuracy of department headcount amounts reported in the budget; and
- Evaluated the staffing levels in each in-scope department based on benchmarking against the identified comparable counties, assessing specific statistics such as:
 - Use of contractors vs. hiring FTEs;
 - Growth trends in the number of Department FTEs compared to overall population growth in the county and growth in the number of county FTEs; and
 - Growth trends in the number of FTEs compared to trends in department expenditures.

Approach

Our audit approach consisted of the following three phases:

Understanding

We conducted interviews with the appropriate representatives from PWC to discuss the scope and objectives of the assessment, obtain preliminary data, and establish working arrangements. We identified appropriate jurisdictions to benchmark against PWC, obtained and reviewed the adopted fiscal year 2021-2022 budgets for each compared jurisdiction, and reviewed other necessary documents. Additionally, as necessary, we conducted information-gathering meetings to gain an understanding of the organizational structure and further critical details of each in-scope department/functional area.

Evaluation of General Government staffing levels

We evaluated staffing levels in each selected department based on the above criteria. We collaborated with PWC staff and assigned department resources to validate information, assumptions, and preliminary conclusions.

Reporting

During this phase, we summarized the results of this assessment and reviewed the results with appropriate Management personnel.



COMPARABLE ANALYSIS HIGHLIGHTS

The highlights below describe key takeaways from our comparable jurisdiction review. The following sections include additional information, including discrete data points, relevant budgetary context, graphs, and further analysis for each in-scope general government department or functional area.

Department(s)	Analysis Highlights
Multiple Departments	PWC had a <i>below-average</i> ratio of department FTE per 100 county FTE among compared jurisdictions within the following areas: HR, Finance, Procurement, Treasury, Payroll, and Debt Management.
Human Resources	The number of PWC HR FTEs per 100 county FTEs was the third lowest among all compared jurisdictions and was the <i>lowest</i> of the Virginia jurisdictions.
Information Technology	PWC and Fairfax County spend the same amount (\$8 million) on outsourcing IT employees; however, PWC leverages 41 outsourced IT employees while Fairfax only leverages 30. PWC spends approximately 62% more on IT expenditures per FTE than Fairfax County.
	PWC had the highest ratio of IT employees to total employees at 2.88 IT employees for every 100 county employees; however, compared to national data across all state and local governments, PWC is below the national average of 3.8 IT FTEs for every 100 county employees.
	PWC's IT headcount did not increase year-over-year, while county FTEs increased by 1.76% during the same period. Eight of ten compared jurisdictions increased IT department FTEs from FY2021 to FY2022 while also increasing total county FTE.
Finance	PWC had the <i>lowest</i> department expenditures per county FTE among compared jurisdictions within the following areas: Accounts Payable, Debt Management, Cash Management, Procurement, and Treasury Management.
	PWC had the <i>lowest</i> ratio of department FTEs per 100 county FTEs among compared jurisdictions within the following areas: Accounts Payable, Procurement, Treasury Management, and Cash Management.
Treasury	PWC had the <i>lowest</i> Treasury FTEs per 100 county FTEs ratio among compared jurisdictions at 0.12. PWC did not increase Treasury personnel from FY2021 to FY2022 despite experiencing increased expenditures, total county staffing levels, and county population.



COMPARATIVE JURISDICTION ANALYSIS

Information Technology

Generally, the IT department is responsible for providing functions that include: technology infrastructure, overseeing the installation and maintenance of network systems, implementing governance, facilitating the movement and security of information, and assisting in software utilization and data management by providing expertise and technical support to all functional areas of the county.

The following table summarizes the critical functions of IT departments in each compared jurisdiction selected for assessment.

County	Leadership, Management, and Security	Communications and Infrastructure	Enterprise Applications	Project Management
PWC	X	X	X	X
Henrico, VA	X	X	X	X
Fairfax, VA	X	X	X	X
Arlington, VA	X	X	X	X
Loudoun, VA	X	X	X	X
Stafford, VA	X	X	X	X
Adams, Co	X	X	X	X
Placer, CA	X	X	X	X
Seminole, FL	X	X	X	X
Marion, FL	X	X	X	X
Bell, TX	X	X		

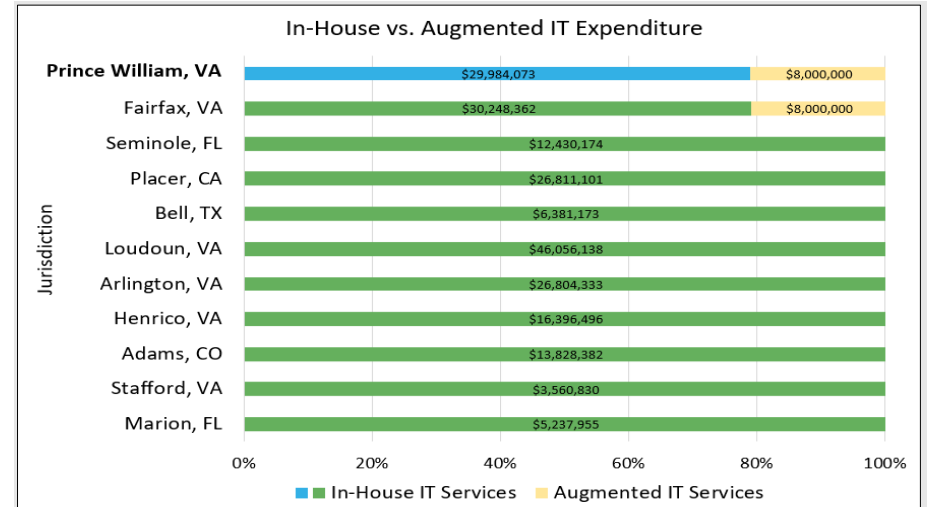
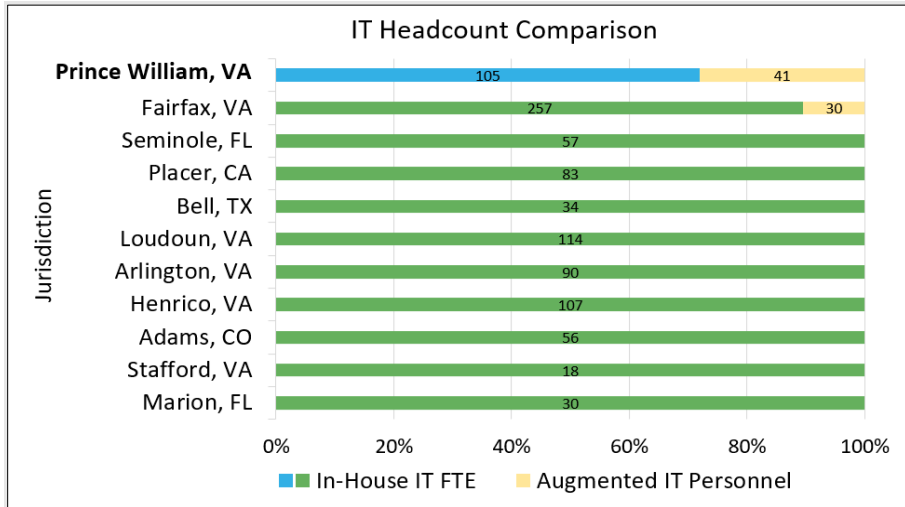
As shown in the table above, PWC provides services similar to those in other jurisdictions. The Bell County, Texas, IT department manages fewer functions than the other jurisdictions, including PWC.



COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Information Technology

The following charts compare IT personnel staffing levels and related expenditure amounts. Please note information regarding outsourcing IT roles was only obtained for three of ten jurisdictions compared.



The fiscal year 2022 budgeted IT headcount across the compared jurisdictions ranged from 18 to 287. The spending ranged from approximately \$3.6 million to 46 million in FY2022. Based on available data, two out of ten compared jurisdictions, including PWC, utilized subcontractors and other third parties to outsource certain IT functions and roles³. Stafford County does not outsource any IT work. PWC and Fairfax County spend approximately the same amount, \$8 million, on outsourcing IT employees; however, PWC leverages 41 outsourced IT roles while Fairfax only leverages 30. Within PWC's IT department, 39 of 41 outsourced IT personnel are specific to infrastructure, and the remaining two support enterprise applications.

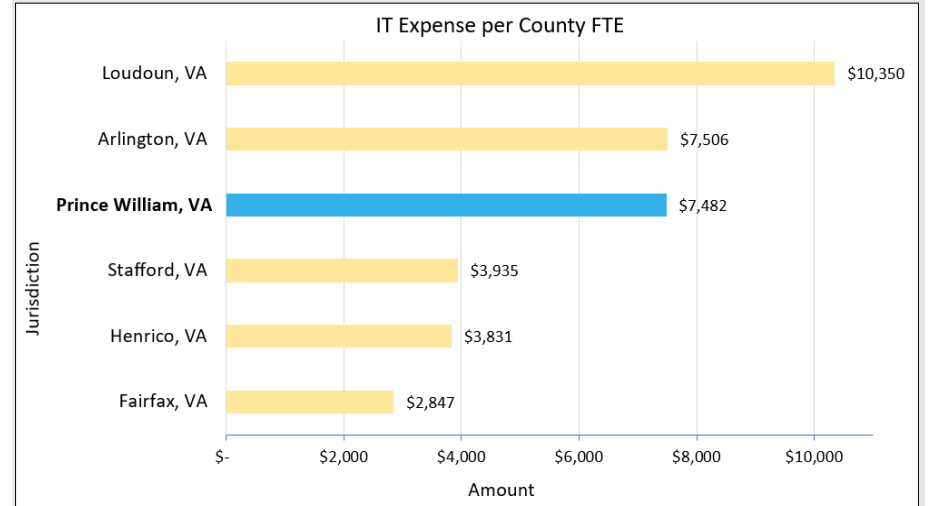
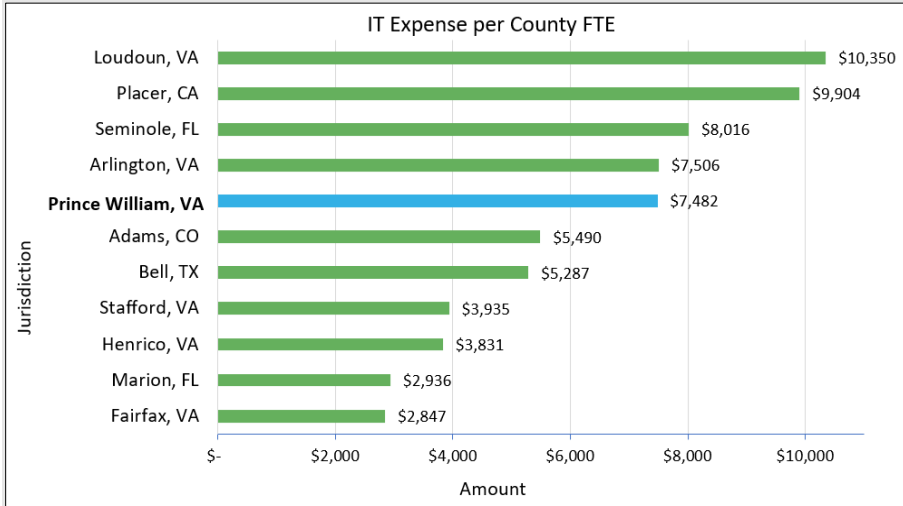
³ Apart from Fairfax County and Stafford County, the level of contracted personnel utilized in other comparable jurisdictions was unable to be confirmed.



COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Information Technology

The following charts compare FY2022 total IT department expenditures per county employee for each compared jurisdiction. We analyzed the amount the IT department spends annually per county employee to determine the level of financial commitment to IT support and services⁴.



IT expenditure per county employee for compared jurisdictions ranged from approximately \$2,847 to \$10,350 nationally and locally. PWC had the fifth largest IT spend per county employee among national localities and the third largest among Virginia localities. The charts reflect disparate spending by Fairfax County compared to PWC on a per FTE basis. PWC spent approximately 62% more on IT expenditures per FTE than Fairfax County; the table below includes details related to this disparity.

County	PWC	Fairfax County
FY2022 IT Expenditure	\$37,984,073	\$38,248,362
FY2022 IT FTE	146	287
FY2022 Total County FTE	5,077	13,434
IT Expenditure per County FTE	\$7,482	\$2,847

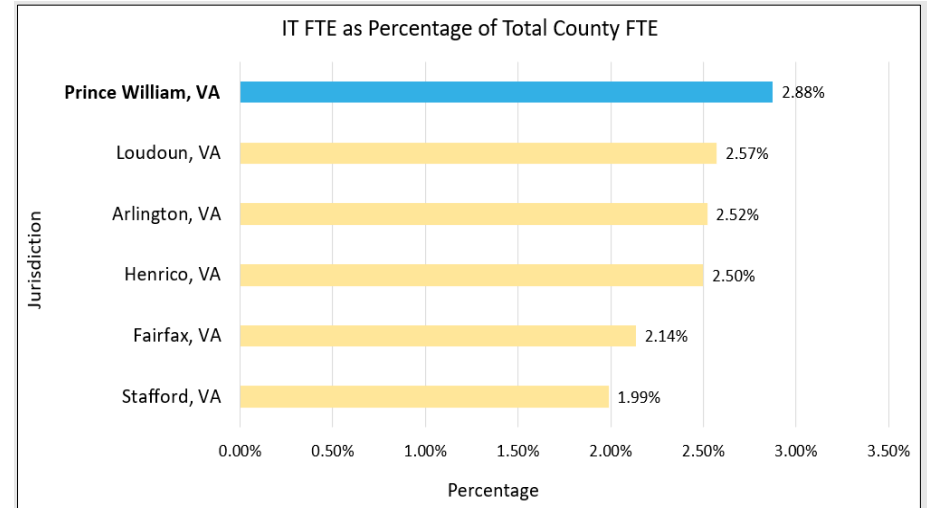
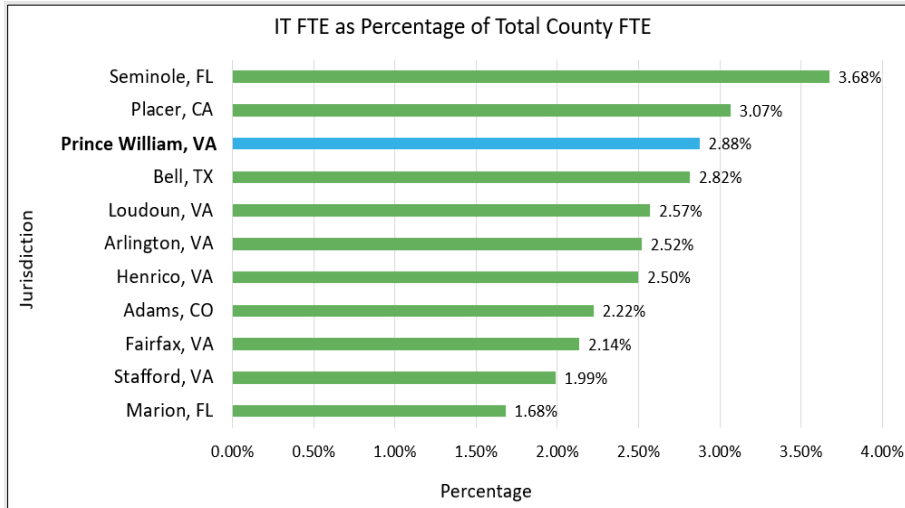
⁴ For the purposes of these charts, PWC and Fairfax County, VA IT expenditure data includes contracted services as well as in-house services.



COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Information Technology

The following charts compare total IT department FTEs as a percentage of total county employees. We analyzed the total number of FTEs in the IT department compared to the total number of county employees to determine how many IT FTEs support technology needs⁵.



Among Virginia localities, PWC has the highest IT employee-to-county employee ratio with approximately three IT employees to support every 100 county employees. IT FTEs per 100 county employees ranged from 1.68 to 3.68 nationally and 1.99 to 2.88 locally. For additional analysis, please refer to the graphic and supplemental text on the following page.

⁵ For the purposes of these charts, PWC and Fairfax County FTE data includes contracted IT personnel as well as in-house FTEs



COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Information Technology

Based on a 2021 State and Local Government report from Gartner, PWC's ratio of 2.88 IT FTE per 100 county employees compared to all state and local governments was below the national average of 3.8. Since 2018, the ratio of IT FTEs to total county employees has had a positive trend across the nation, ranging from 0.2% to 0.4% year-over-year. PWC did not change the number of budgeted IT FTEs from FY2021 to FY2022.

IT FTE Change: FY2021 vs. FY2022

This table illustrates changes in IT personnel year-over-year between FY2021 and FY2022.

County	IT FTE FY2021	IT FTE FY2022	# Change	% Change
Stafford, VA	15	18	3	20.00%
Seminole, FL	48	57	9	18.75%
Marion, FL	27	30	3	11.11%
Henrico, VA	99	107	8	8.08%
Adams, CO	52	56	4	7.69%
Arlington, VA	85	90	5	5.88%
Loudoun, VA	110.5	114.5	4	3.62%
Bell, TX	33	34	1	3.03%
Placer, CA	81	83	2	2.47%
Prince William, VA	105	105	0	0.00%
Fairfax, VA	260	257	-3	-1.15%

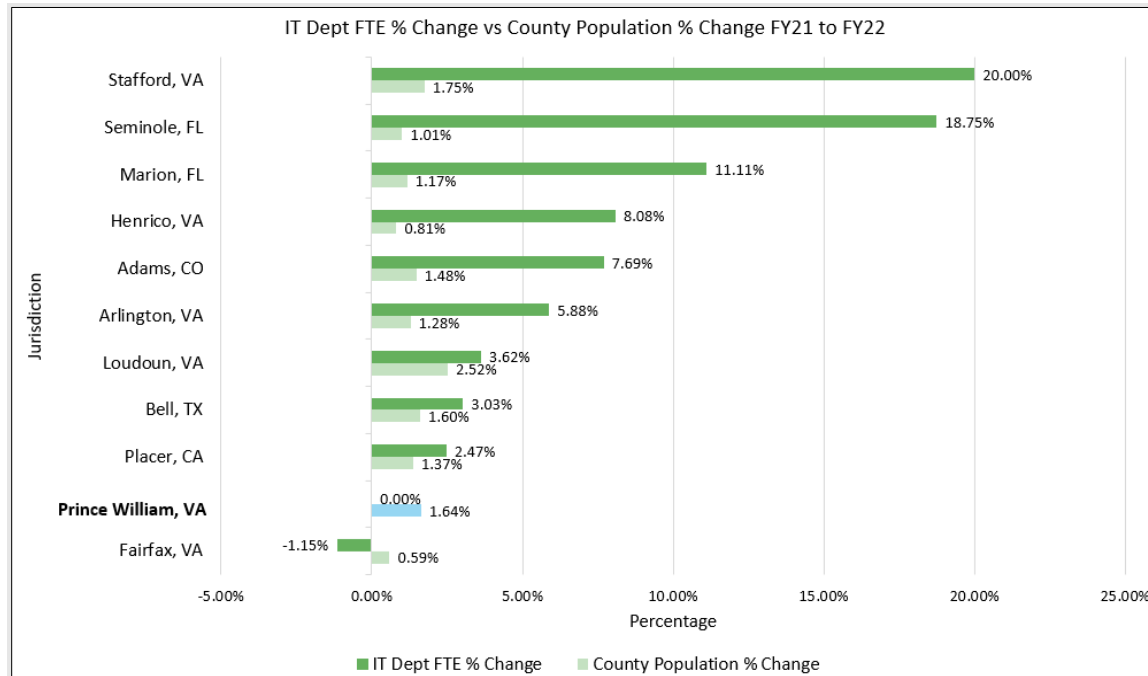
It is essential to recognize that these numbers and percentages alone do not provide much insight into any previous efforts by the jurisdictions to "right-size" IT headcount versus current efforts to expand headcount to meet needs or address under-staffing. These percentages should be considered along with subsequent data points such as changes in county staffing levels, IT budget amounts, and county populations.



COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Information Technology

For this analysis, we evaluated how the IT department staffing levels fluctuate to adapt to the changing county population and related technology needs. The following chart provides a graphical representation of the IT department FTE percentage change from FY2021 to FY2022 compared to the overall county population percentage change from FY2021 to FY2022. Among national localities compared from FY2021 to FY2022, IT department FTE percentage change ranged from -1.15% in Fairfax County to 20% in Stafford County, while population percentage change ranged from 0.59% in Fairfax County to 2.52% in Loudoun County.



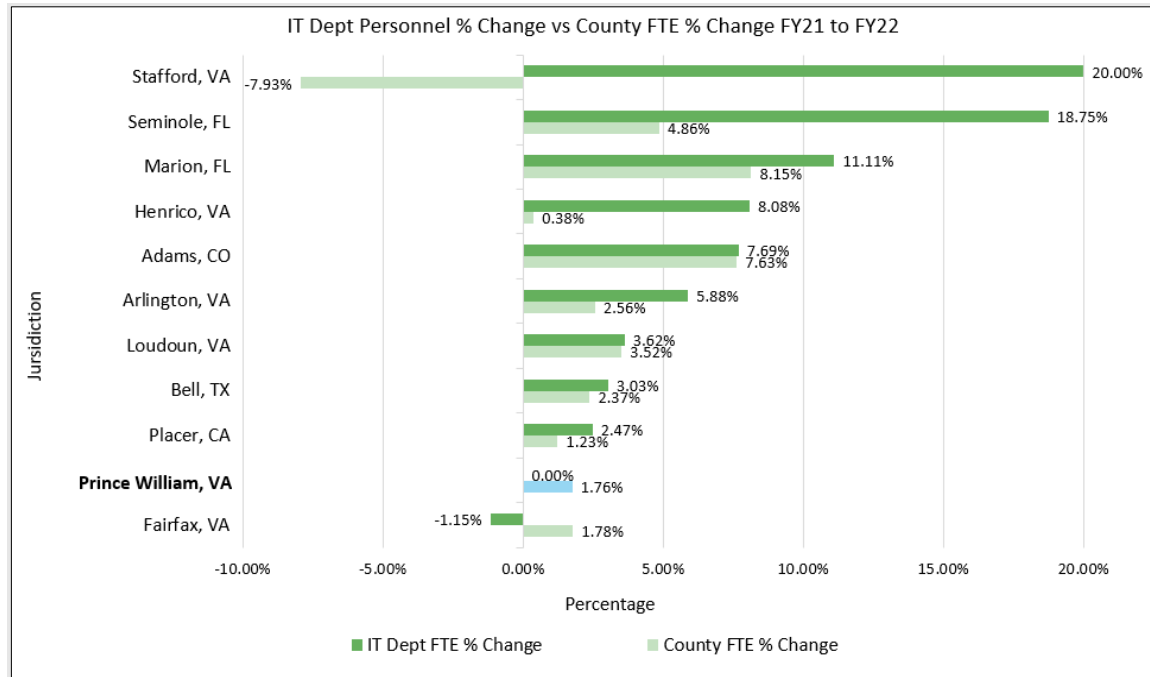
This chart illustrates that although PWC's population is growing faster than all but two of the localities, other jurisdictions are adding IT personnel at a greater rate than PWC. It's impossible to draw conclusions from these numbers without knowing what effort PWC has made in prior years to appropriately staff its IT functions versus similar efforts made by similar counties. Similarly, it's difficult to quantify the impact on staffing that contracted labor has had. This data could indicate that despite continued population growth, PWC has decided to focus personnel growth in other areas, which prior IT hiring/staffing trends could offset. This data could also mean that PWC is growing while choosing to address resource needs in other areas of the government.



COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Information Technology

The following chart provides a graphical representation of the IT department FTE percentage change from FY2021 to FY2022 compared to the total county FTE percentage change from FY2021 to FY2022 for compared jurisdictions. We analyzed how the IT department staffing levels fluctuate to adapt to the changing overall county staffing levels and related internal technology needs.



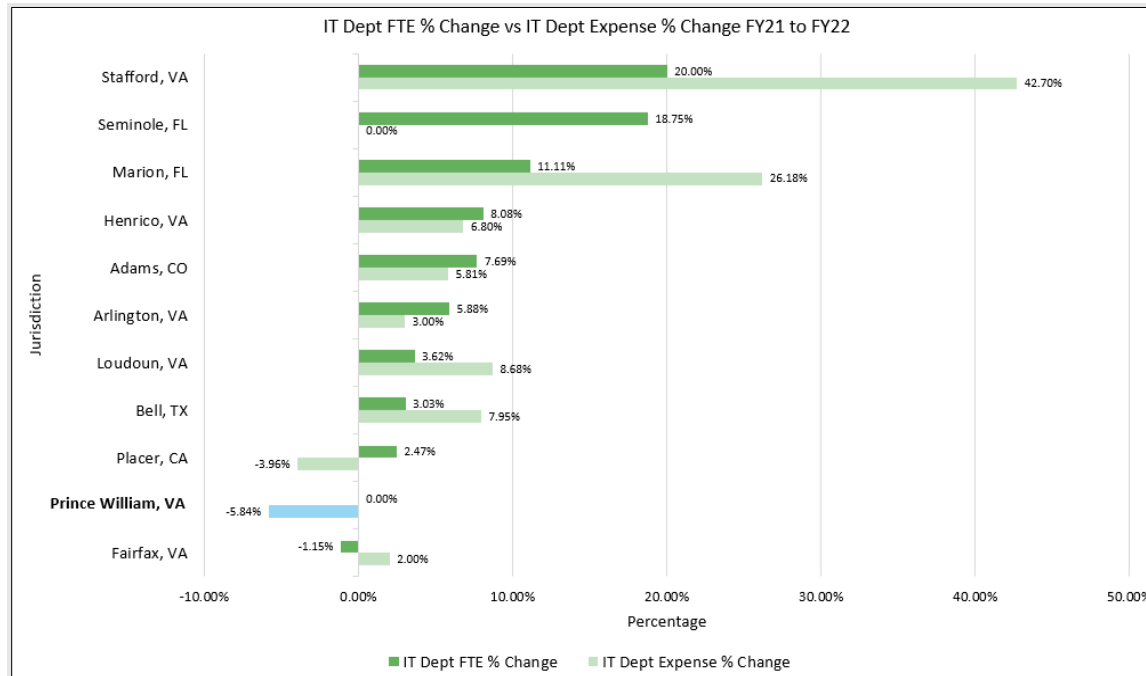
The graphic shows that among national localities, the IT department FTE percentage change from FY2021 to FY2022 ranged from -1.15% to 20%, while the total county FTE percentage change ranged from -7.93% to 8.15%. This data illustrates that PWC's IT headcount remained consistent year-over-year while the overall number of FTEs increased by 1.76% during the same period. As such, it appears that the PWC FTE growth is outpacing growth in the number of IT FTEs, which could indicate that current IT staff have increasing workloads as tasks associated with new and current employees increase. By comparison, eight of ten compared jurisdictions increased IT department FTEs from FY2021 to FY2022 while also increasing total county FTEs. Stafford County increased IT department FTEs, despite decreasing total county FTEs. Fairfax County decreased IT department FTE despite increasing total FTEs.



COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Information Technology

The following chart provides a graphical representation of the IT department FTE percentage change compared to the IT department's annual budgeted expenditure percentage change from FY2021 to FY2022. We analyzed how IT department staffing levels correlated to changing levels of budgeted funding within the IT department. Among national localities from FY2021 to FY2022, the IT department FTE percentage change ranged from -1.15% in Fairfax County to 20% in Stafford County, while the total annual budgeted IT department expenditure percentage change ranged from -5.84% in PWC to 42.70% in Stafford County.



As illustrated in the graph above, PWC experienced an approximate 6% decrease in IT expenditures due to the removal of \$3.9 million in one-time capital costs associated with updating and modernizing the technology infrastructure in the prior fiscal year. Placer County, California, also exhibited negative growth in IT expenditures from FY2021 to FY2022 due to a decrease in "Professional and Special Services Information Technology" in the amount of \$401,219 for program overhead costs.



COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Human Resources

Generally, the Human Resources Department oversees the management and development of an organization's human capital. Human resource management involves developing and administering programs designed to increase county operations' effectiveness and includes the entire spectrum of creating, managing, and cultivating the employer-employee relationship.

The following table provides a comparison of the different HR functions performed by each compared jurisdiction included in our analyses.

County	Benefits, Retirement Management	Shared Services	Talent Management	Training	Employee Relations	Diversity, Equity, and Inclusion ⁶
PWC	X	X	X	X	X	
Henrico, VA	X	X	X	X	X	
Fairfax, VA	X	X	X	X	X	
Arlington, VA	X	X	X	X	X	
Loudoun, VA	X	X	X	X	X	
Stafford, VA	X		X	X	X	
Adams, Co	X		X	X	X	X
Placer, CA	X		X	X	X	
Seminole, FL	X		X	X		
Marion, FL	X				X	
Bell, TX			X	X	X	

As shown, the chart indicates that PWC's HR department performs a similar set of functions as the other compared jurisdictions in Virginia. HR department programming among national localities is more disparate than the local jurisdictions compared. Only one compared jurisdiction included Diversity, Equity, and Inclusion within the HR department, which other localities included within their Administrative or Executive department.

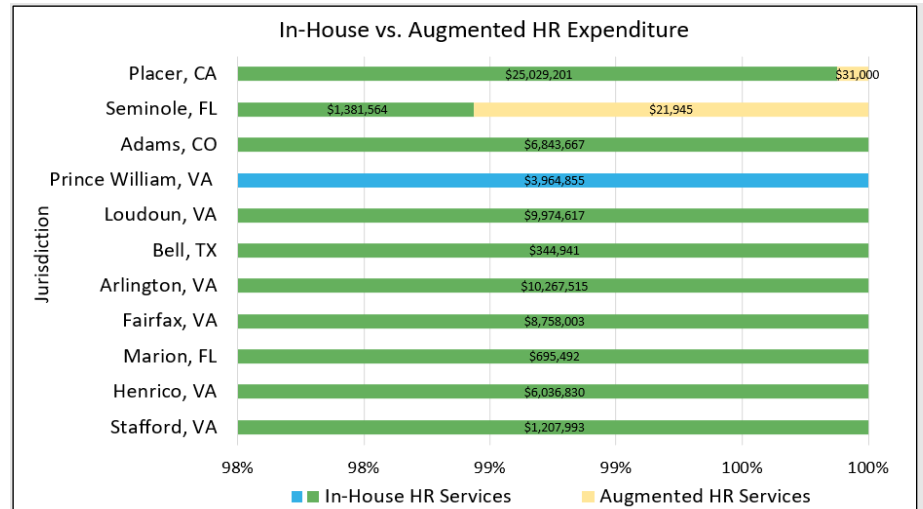
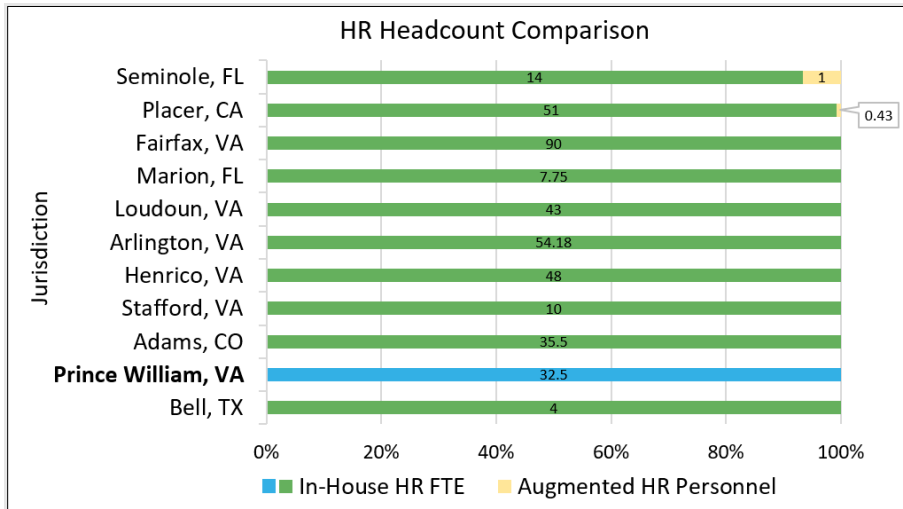
⁶ PWC's Office of Equity and Inclusion is positioned in the Office of Executive Management.



COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Human Resources

The following charts compare augmented and in-house HR personnel staffing levels and expenditure amounts.



The FY2022 budgeted HR FTEs across the compared jurisdictions ranged from 4 to 90. The spending ranged from \$344,941 to \$25,060,201 during FY2022. Two of 10 compared jurisdictions utilized subcontractors and other third parties to outsource certain HR functions⁷. Adams County (Colorado), Bell County (Texas), Arlington County, and Loudoun County do not outsource any HR staff based on the information obtained.

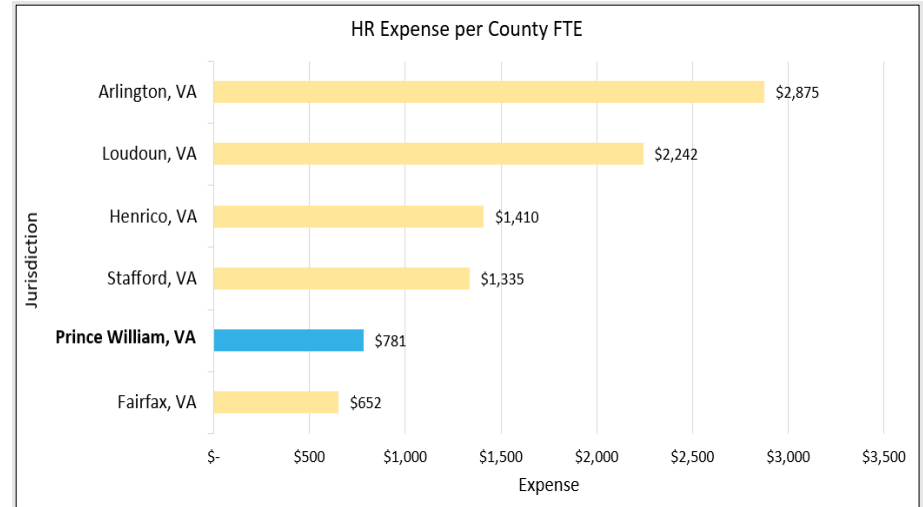
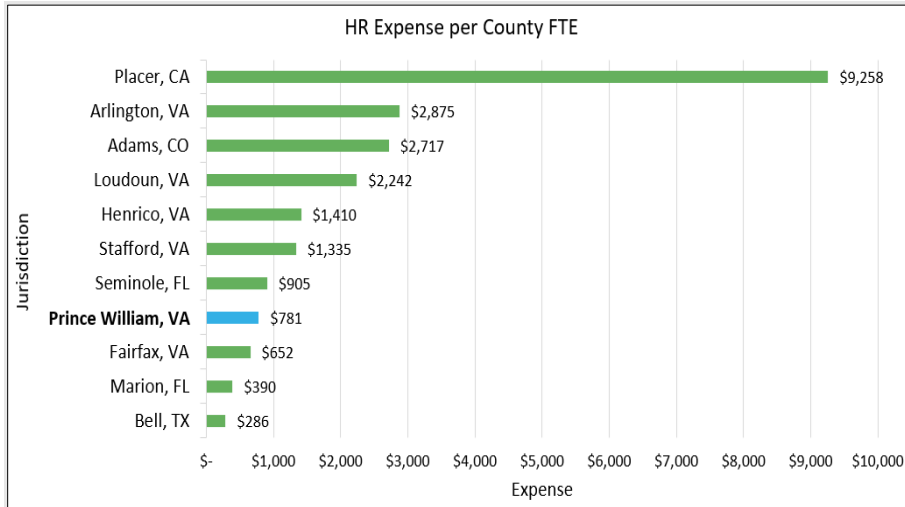
⁷ The number of contracted personnel utilized was unable to be confirmed for the following compared jurisdictions: Marion County (Florida), Stafford County, Fairfax County, and Henrico County.



COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Human Resources

The following charts show the FY2022 total HR department expenditures per county employee for each compared jurisdiction. We analyzed the amount the HR department spends annually per county employee to determine the level of financial commitment to HR support and services⁸.



HR expenditures per county employee ranged from approximately \$286 to \$9,258 nationally and \$652 to \$2,875 locally. PWC had the 8th largest HR spend per county employee among national localities, and the 5th largest HR spend per county employee among Virginia localities. The above chart illustrates that PWC spends less on HR than seven of the ten compared jurisdictions. When looking only at the compared localities within Virginia, PWC was behind four of the five other counties, which could be an indication that HR employees in PWC have increased levels of responsibilities/job duties. Note: It does appear that Placer, CA includes the cost of self-insurance (Dental and Vision, State Unemployment, Workers Comp) as components of their Human Resources budget, whereas other counties including PWC may not, resulting in an inflated HR Expenditure amount.

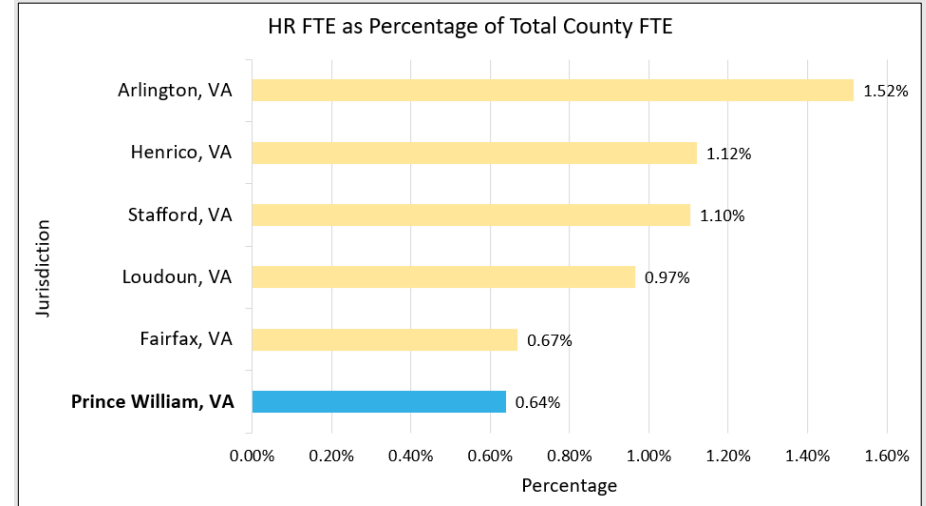
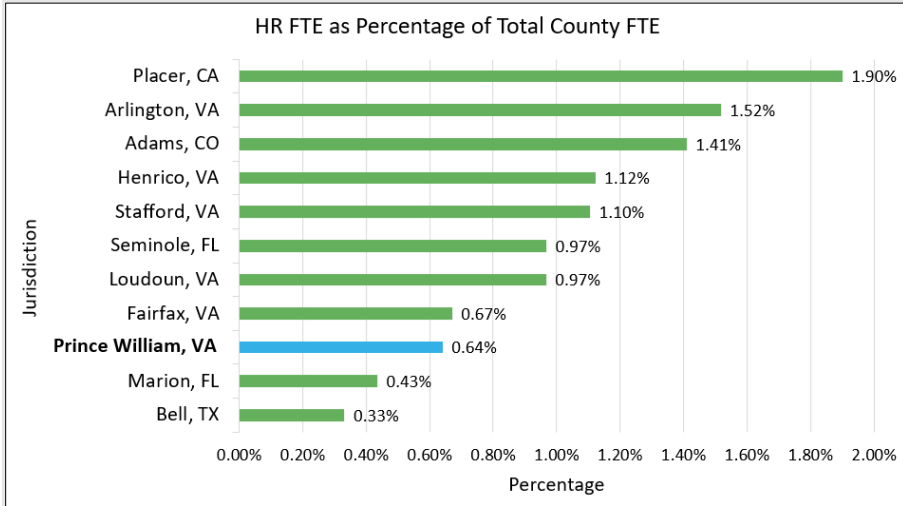
⁸ Seminole County and Placer County HR expenditure data includes contracted services as well as in-house services.



COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Human Resources

The following charts show the total HR department FTEs as a percentage of total county employees. We analyzed the total number of FTEs in the HR department compared to the total number of county employees to determine how many FTEs there are to support human resource needs⁹.



Staffing ratios of HR employees per 100 county employees ranged from 0.33 to 1.90 nationally and 0.64 to 1.52 locally. Among Virginia localities, PWC has the lowest ratio of 0.64 HR employees to support every 100 county employees. The number of PWC HR FTEs was at the low end among all jurisdictions when seen as a ratio to all county FTEs and was the lowest of the Virginia jurisdictions compared. This data could indicate that there are more HR FTEs per county employee in other jurisdictions. While other factors may contribute, a potential takeaway is that the other localities have more resources to address employee needs, participate in employee recruitment and retention efforts, provide training and development, and focus on different needs, such as regulatory compliance.

⁹ For the purposes of these charts, Seminole County and Placer County FTE data includes contracted HR personnel as well as in-house FTEs



COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Human Resources

HR FTE Change: FY2021 vs. FY2022

This table illustrates the change in HR personnel year-over-year between FY2021 and FY2022.

County	HR FTE FY2021	HR FTE FY2022	# Change	% Change
Seminole, FL	8.7	14	5.3	60.92%
Bell, TX	3	4	1	33.33%
Stafford, VA	8	10	2	25.00%
Loudoun, VA	38	43	5	13.16%
Adams, CO	32	35.5	3.5	10.94%
Fairfax, VA	85	90	5	5.88%
Arlington, VA	53	54.18	1.18	2.23%
Henrico, VA	47	48	1	2.13%
Prince William, VA	32.5	32.5	0	0.00%
Placer, CA	52	51	-2	-1.92%
Marion, FL	8	7.75	-0.25	-3.13%

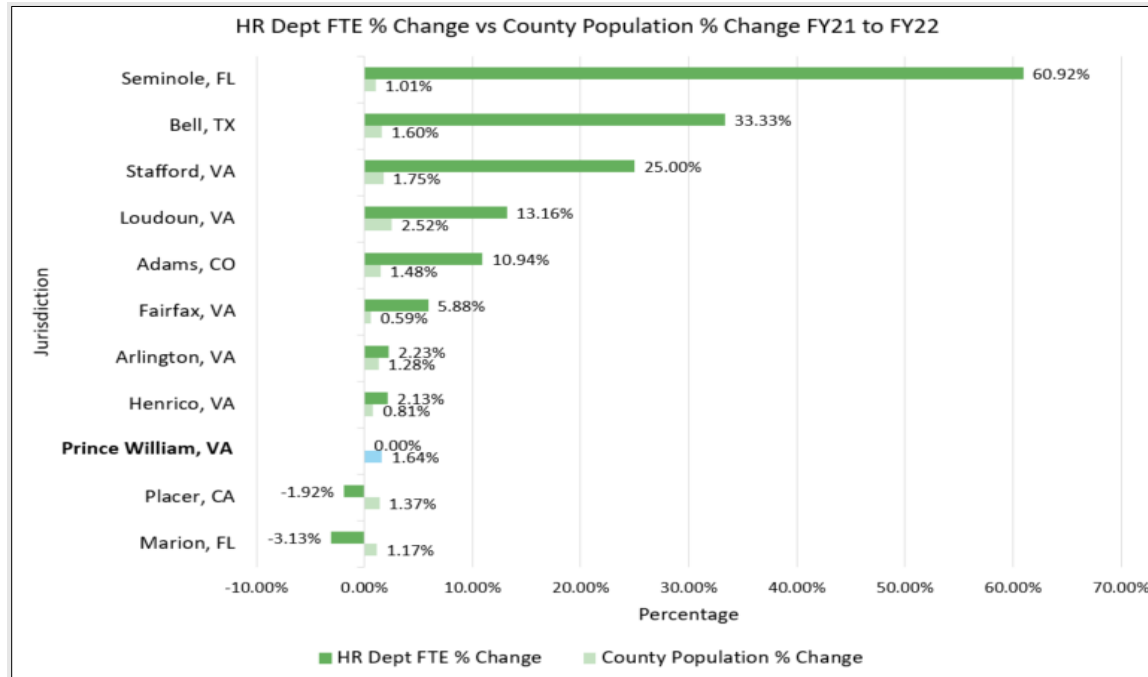
It is essential to recognize that these numbers and percentages alone do not provide much insight into any previous efforts by the jurisdictions to "right-size" HR headcount versus current efforts to expand headcount to meet needs or address under-staffing. These percentages are meant to be reflected alongside subsequent data points, such as changes in county staffing levels, HR budgets, and county populations.



COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Human Resources

The following chart shows the HR department FTE percentage change from FY2021 to FY2022 compared to the overall county population percentage change from FY2021 to FY2022. We analyzed how the HR department staffing levels fluctuate to adapt to changing county populations and related human resource needs. Among national localities compared from FY2021 to FY2022, HR department FTE percentage change ranged from -3.13% to 60.92%, while county population percentage change ranged from 0.59% to 2.52%.



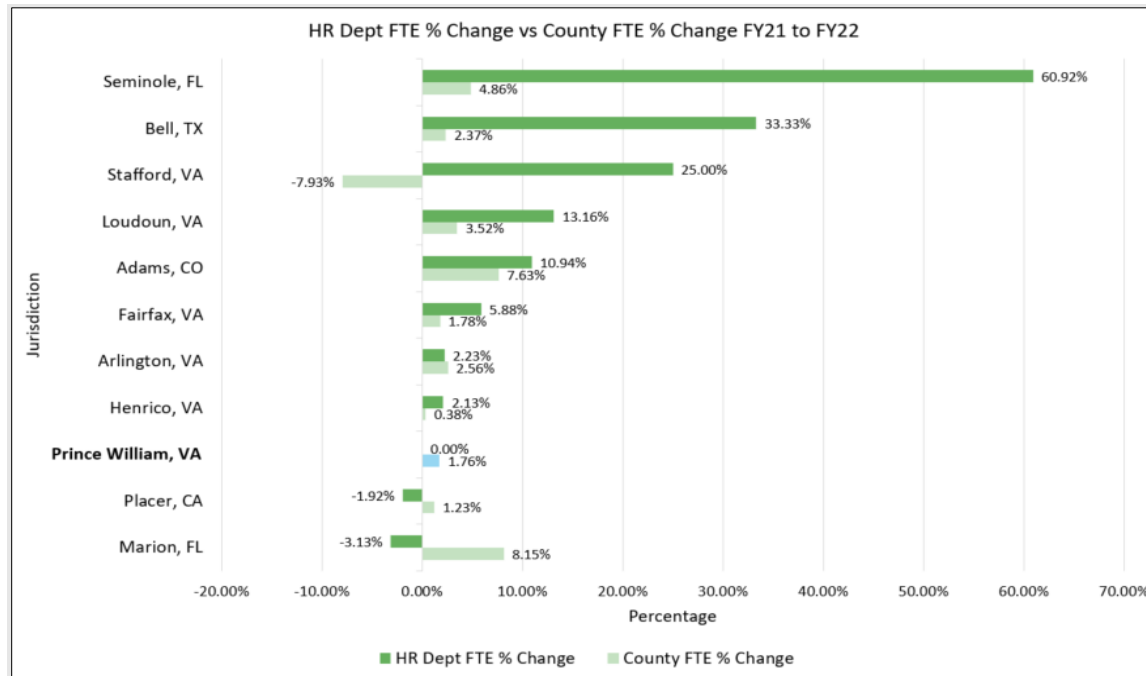
This chart illustrates that although PWC's population is growing faster than all but two of the localities, other jurisdictions are adding HR personnel at a greater rate than PWC. It's impossible to draw conclusions from these numbers without knowing what effort PWC has made in prior years to appropriately staff its HR function versus efforts made by similar counties. Still, this data could indicate that PWC is growing while choosing to address resource needs in other areas of the government.



COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Human Resources

The following chart provides a graphical representation of the HR department FTE percentage change from FY2021 to FY2022 compared to the total county FTE percentage change from FY2021 to FY2022. We analyzed how the HR department staffing levels fluctuate to adapt to the changing overall county staffing levels and related internal human resource needs.



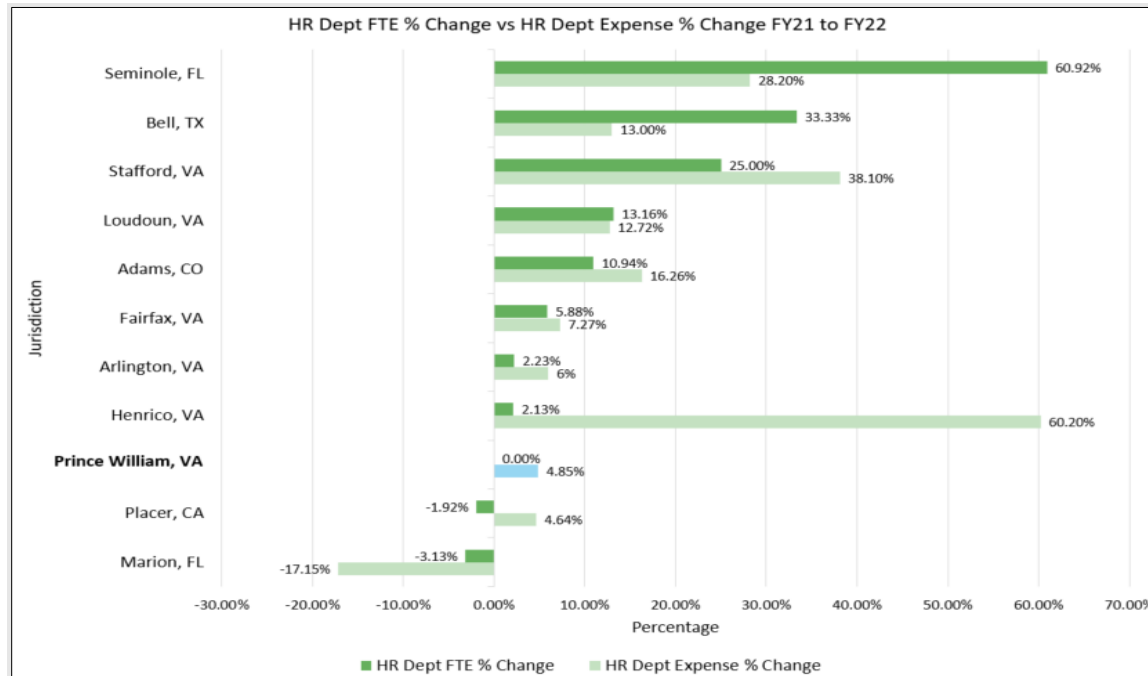
The graphic shows that among national localities compared, the HR department FTE percentage change from FY2021 to FY2022 ranged from -3.13% to 60.92%, while the total county FTE percentage change ranged from -7.93% to 8.15%. This data illustrates that PWC's HR headcount remained consistent year over year while the overall number of FTEs increased by 1.76% during the same period. As such, it appears that the PWC headcount growth is outpacing the number of HR personnel, which could indicate that current HR FTEs have increasing workloads as tasks associated with new and current employees increase.



COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Human Resources

The following chart shows the HR department FTE percentage change compared to the HR department's annual budgeted expenditure percentage change from FY2021 to FY2022. We analyzed how HR department staffing levels correlate to changing levels of budgeted funding within the HR department. Among national localities compared, from FY2021 to FY2022, the HR department FTE percentage change ranged from -3.13% to 60.29%, while the total annual budgeted HR department expenditure percentage change ranged from -17.15% to 60.20%.



Henrico County, VA, had a significant expenditure increase under the "Employee Services" category due to salary adjustments, restoring group benefits paused for COVID-19, and removing a \$1,500,000 voluntary retirement incentive program. Per Henrico County's budget document, "the FY2022 budget for the Group Benefits section is \$1,075,795, which increased by \$1,583,339 from the prior fiscal year. The increase is due to removing the voluntary retirement incentive program implemented last fiscal year."



COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Finance

The structure and functions of a Finance Department can vary vastly from one jurisdiction to another with centralization/decentralization and levels of service contributing to the complexity of comparisons. In Prince William County, the mission of the Finance Department is to promote excellence, quality, and efficiency by maximizing available resources and providing innovative financial and risk management services to a broad range of internal and external customers through sound financial management practices, effective leadership at all levels, and a team of employees committed to maintaining fiscal integrity and financial solvency of the County government. Generally, the County's Finance Department is responsible for a wide array of services including, but not limited to: accounting and general ledger maintenance; financial reporting; management of the annual external audit; cash flow and banking; credit card services; investment portfolio management; capital financing and project cost accounting; management of the County's debt portfolio and debt service payments; county-wide budgetary compliance and internal controls; payroll and related filings; disbursement services; real and personal property assessment; tax billings and collections; administration of all tax relief programs; procurement and purchasing card services; vendor registration, maintenance and support; grants management and related reporting; capital asset management; risk management and workplace safety; administration of the employee health clinic; wellness programming; administration of two self-insurance pools and all fully-insured insurance programs; environmental compliance management and reporting; financial policy development; financial administration of the self-insured medical, dental and vision insurance programs and related annual budget and insurance rate development; financial administration of the Public Safety Supplemental Pension Plan, Other Post-Employment Benefit (OPEB) Plans, and the Length of Service Award Program (LoSAP); fiscal and economic analyses; general revenue forecasting; functional support for four financial systems (Mobius Financials, RevOne, real estate database and a claims management system); financial and systems related training; and maintenance of the County's triple AAA bond ratings as well as supporting the internal audit function

The following table shows the differences between Finance functions for jurisdictions selected for comparison.

County	FR&C	Payroll & Disbursement Services	Risk & Wellness Services	Real Estate Assessment	Procurement Services	Tax Admin.	Treasury Management	Director's Office	Financial Systems Services
PWC	X	X	X	X	X	X	X	X	X
Henrico, VA	X	X		X	X	X	X	X	X
Fairfax, VA	X	X	X	X	X	X	X	X	X
Arlington, VA	X			X	X			X	X
Loudoun, VA	X	X	X		X				X
Stafford, VA	X	X	X		X				X
Adams, Co	X	X			X	X			X
Placer, CA	X	X	X						X
Seminole, FL	X				X				
Marion, FL	X	X					X		
Bell, TX	X	X							X

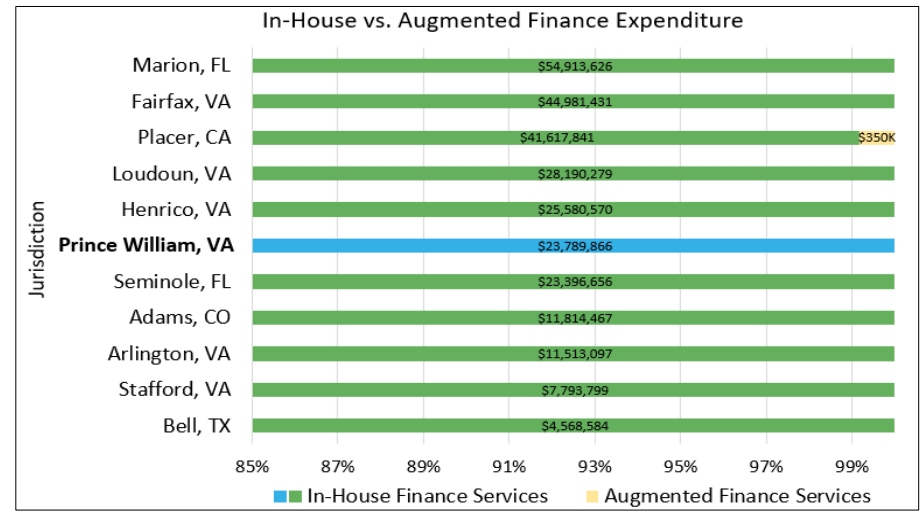
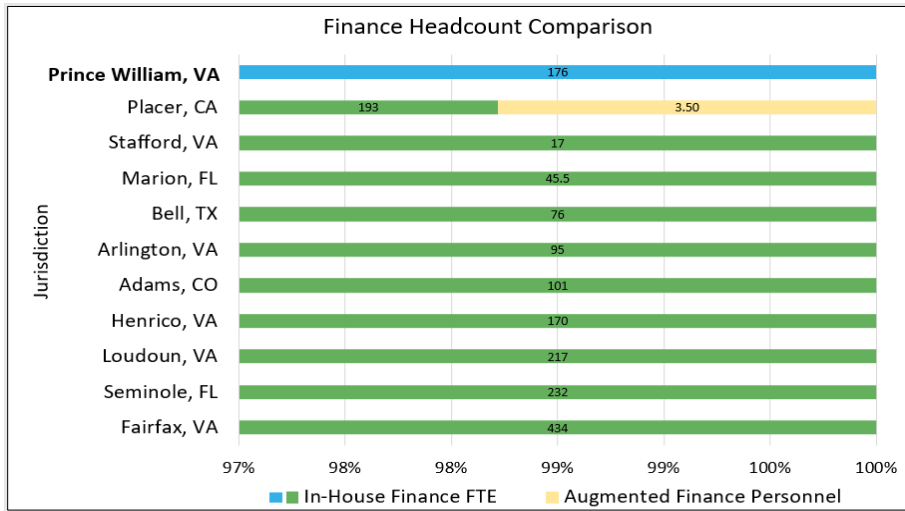
As shown above, PWC's Finance Department performs more functions than nine out of ten jurisdictions compared and is most similar to Fairfax County, VA.



COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Finance

The following charts compare Finance departments based on staffing levels and expenditure amounts.



FY2022 budgeted Finance FTEs across the compared jurisdictions ranged from 17 to 434, and spend ranged from \$4,568,584 to \$54,913,626. One of ten compared jurisdictions utilizes subcontractors and other third parties to outsource certain Finance functions.¹⁰

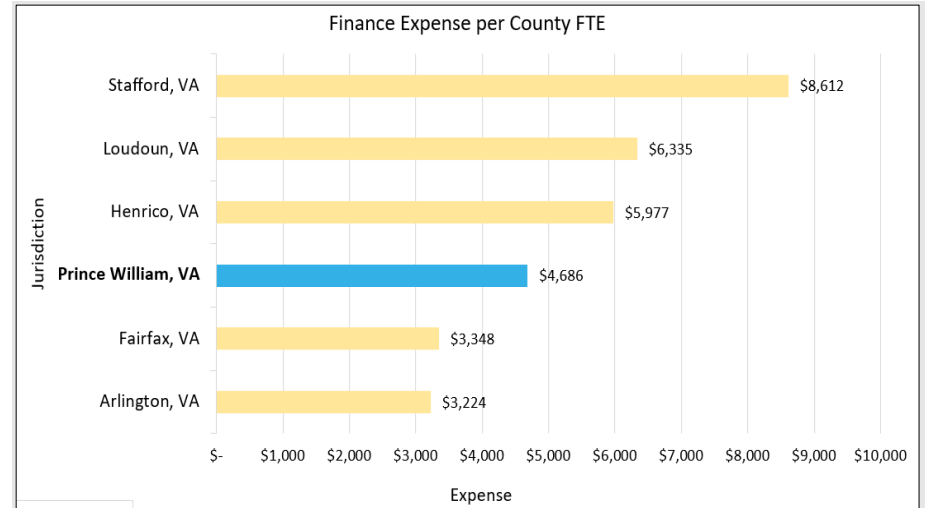
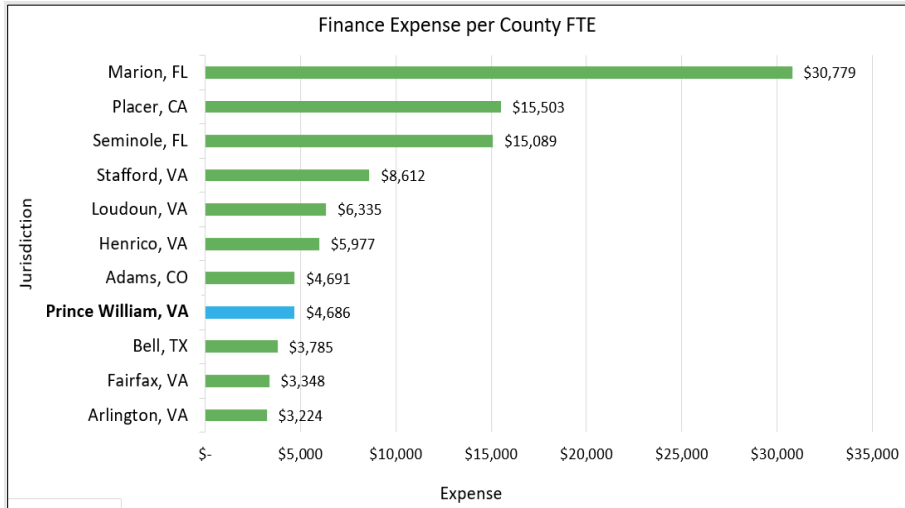
¹⁰ Apart from PWC and Placer County, CA, the level of contracted personnel utilized in other comparable jurisdictions was unable to be confirmed.



COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Finance

The following charts provide a comparison of FY2022 total Finance department expenditures per one county employee¹¹. We analyzed the amount Finance departments spend annually per county employee to determine the level of financial dependency on financial support and services.



Finance expenditures per county employee ranged from \$3,224 to \$30,779 nationally and \$3,224 to \$8,612 locally. PWC had the fourth lowest Finance spend per county employee among national localities, and the third lowest among Virginia localities compared, falling slightly below the median in both comparisons.

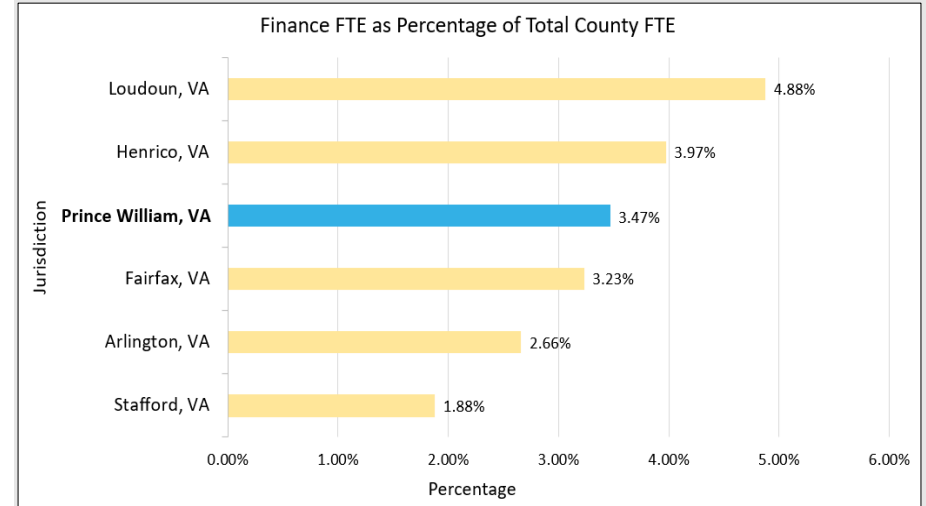
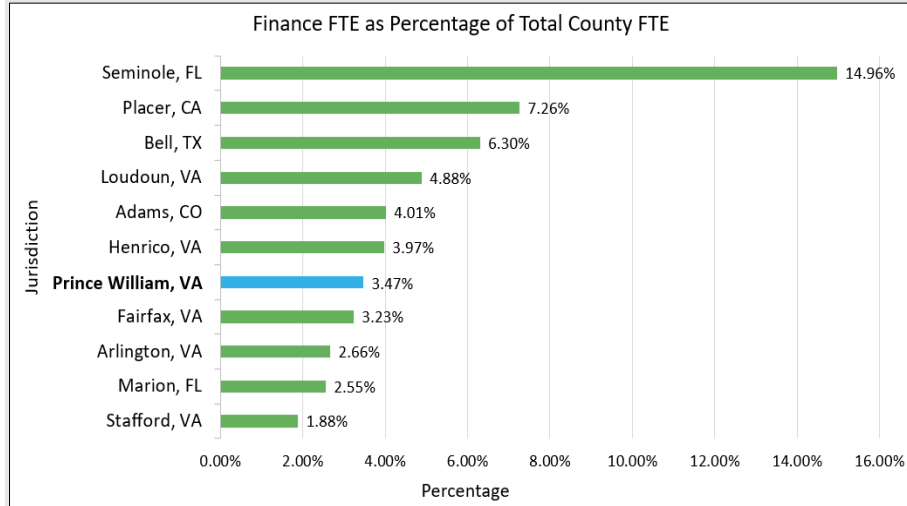
¹¹ Placer County, CA Finance expenditure data includes contracted services as well as in-house services



COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Finance

The following charts show the total Finance department FTEs as a percentage of total county employees. We analyzed the total number of budgeted FTEs in the Finance department compared to the total number of county employees to determine how many Finance FTEs support the county's technology needs¹².



Based on available data, the percentage of Finance employees out of total county employees ranged from 1.88% to 14.96% nationally and from 1.88% to 4.88% locally. PWC has the seventh largest Finance employee-to-county employee ratio nationally and the third largest ratio locally, with approximately 3.5 Finance employees to support every 100 county employees or 3.47%.

¹² For the purposes of these charts, Placer County, CA FTE data includes contracted Finance personnel as well as in-house FTEs.



COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Finance

Finance FTE Change: FY2021 vs. FY2022

The following table illustrates the change in Finance FTEs between FY2021 and FY2022.

County	Finance FTE FY2021	Finance FTE FY2022	# Change	% Change
Stafford, VA	16	17	1	6.25%
Adams, CO	96	101	5	5.21%
Loudoun, VA	211	217	6	2.84%
Prince William, VA	172	176	4	2.33%
Marion, FL	44.5	45.5	1	2.25%
Bell, TX	75	76	1	1.33%
Placer, CA	191	193	2	1.05%
Fairfax, VA	433	434	1	0.23%
Seminole, FL	231.50	232	0.50	0.22%
Arlington, VA	95	95	0	0.00%
Henrico, VA	170	170	0	0.00%

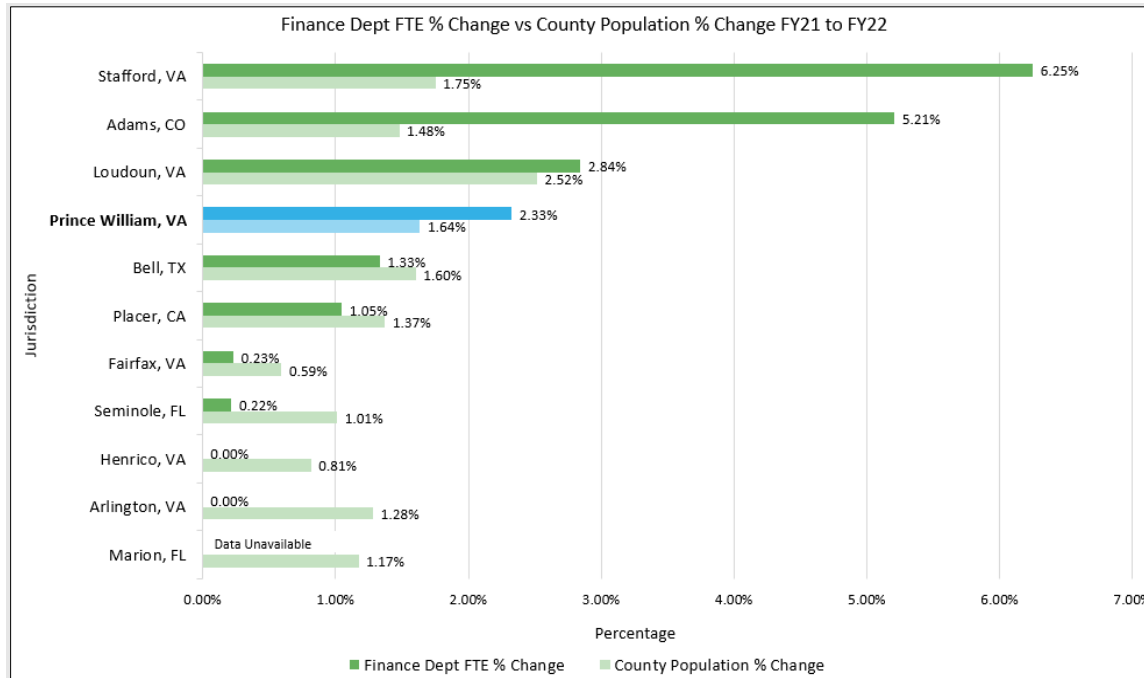
It is essential to recognize that these numbers and percentages alone do not provide much insight into any previous efforts by the jurisdictions to "right-size" Finance headcount versus current efforts to expand headcount to meet needs or address under-staffing. These percentages are meant to be reflected alongside subsequent data points, such as changes in county staffing levels, Finance budgets, and county populations, for contextual purposes.



COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Finance

The following chart compares the Finance Department FTE change from FY2021 to FY2022 to the overall county population change from FY2021 to FY2022. We analyzed how the Finance Department staffing levels fluctuate to adapt to the changing county population and related financial needs.



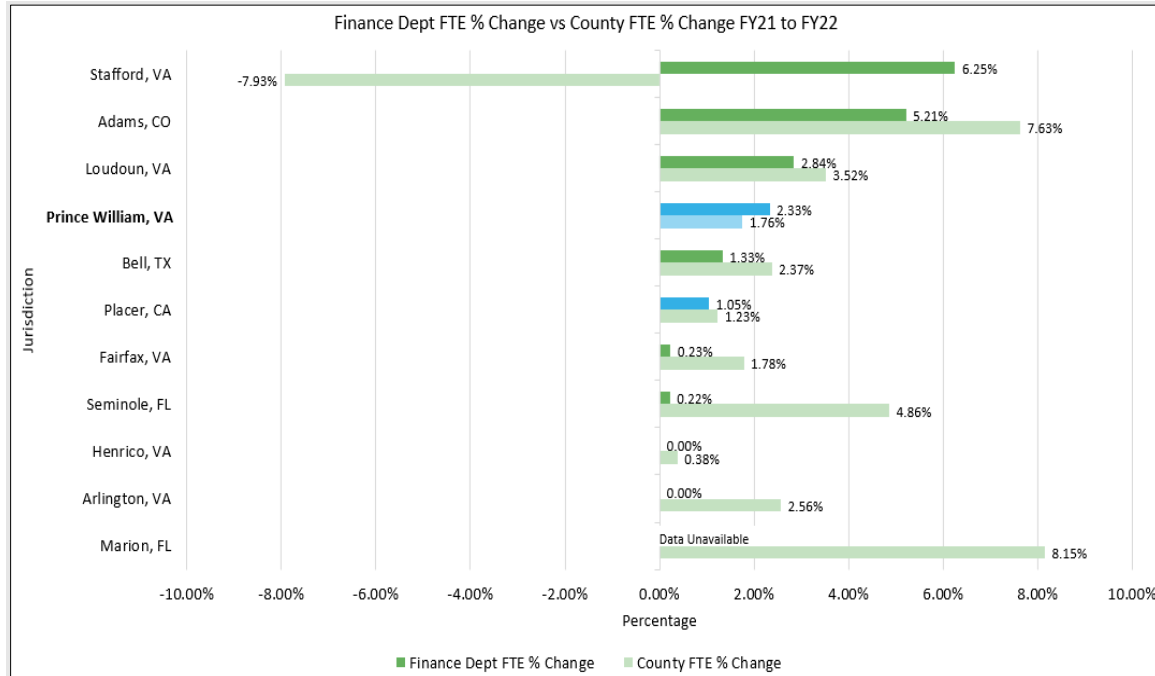
This chart illustrates that among national localities compared from FY2021 to FY2022, the Finance Department FTE percentage change ranged from 0% to 6.25% while the county population percentage change ranged from 0.59% to 2.52%. As reflected, PWC was positioned in the middle of the national and Virginia jurisdictions regarding additional Finance FTEs and was third among the compared jurisdictions in county population growth. It's impossible to draw conclusions from these numbers without additional data from PWC and other jurisdictions showing the relationship between population growth and any potential increase in the number of transactions and related processes that could necessitate the addition of personnel to accommodate the rising workload.



COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Finance

The following chart compares the Finance Department FTE change from FY2021 to FY2022 to the total county FTE change from FY2021 to FY2022. We analyzed how Finance Department staffing levels fluctuate to adapt to the changing overall county staffing levels and related internal finance needs.



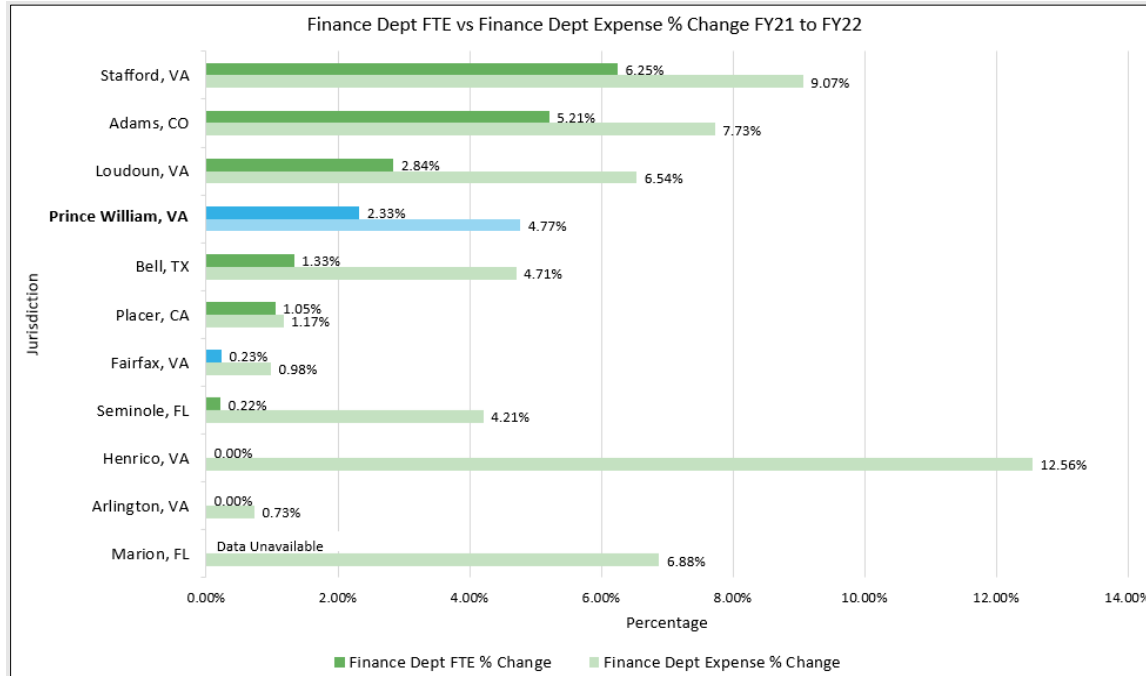
The graphic shows that among national localities compared, the Finance Department FTE percentage change from FY2021 to FY2022 ranged from 0% to 6.25% while the total county FTE percentage change ranged from -7.93% to 8.15%. As reflected, PWC was positioned in the middle of the national and Virginia jurisdictions regarding additional Finance FTEs and was eighth among the compared jurisdictions in county FTE growth. It's impossible to draw conclusions from these numbers without additional data from PWC and other jurisdictions showing the relationship between overall county personnel growth and any potential increase in the number of transactions and related processes that could necessitate the addition of personnel to accommodate the rising workload.



COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Finance

The following chart compares the Finance Department FTE change to the Finance Department's annual budgeted expenditure change from FY2021 to FY2022. We analyzed how Finance Department staffing levels correlate to changing levels of budgeted funding within the Finance Department.



The graphic shows that among national localities compared, the Finance Department FTE percentage change from FY2021 to FY2022 ranged from 0% to 6.25%. The total annual budgeted Finance Department expenditure percentage change ranged from 0.73% to 12.56%. As reflected, PWC was positioned in the middle of the national and Virginia jurisdictions regarding additional Finance FTEs and was sixth among the compared jurisdictions in terms of percentage increase to overall Finance department budgeted expenditures. It's impossible to draw conclusions from these numbers without additional data from the jurisdictions showing the purpose of the increased Finance spending, mainly if used for system or technology upgrades that PWC may have already added or modernized in prior years.

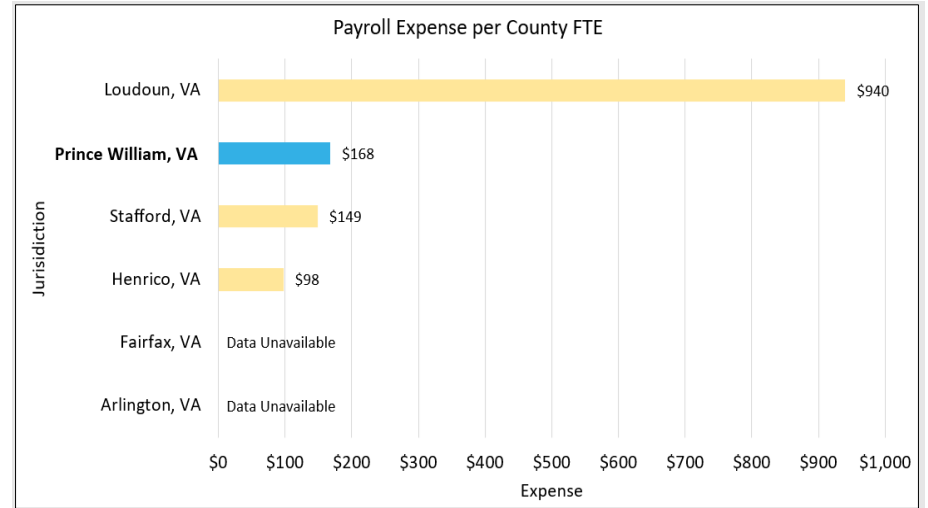
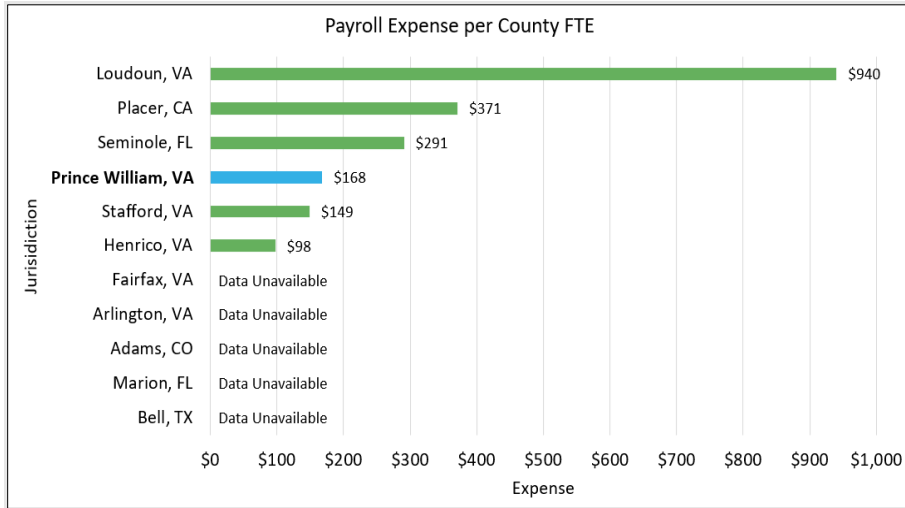


COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Finance

Payroll

The following chart provides a comparison of FY2022 total Payroll department expenditures per one county employee¹³ for each compared jurisdiction. We analyzed the amount the Payroll department spends annually per county employee to determine the level of financial dependency on payroll support and services.



Payroll expenditures per county employee ranged from \$98 to \$940 nationally and locally. As illustrated in the above charts, PWC had the fourth largest Payroll spend per county employee among national localities for which we found available data and the second largest among Virginia localities.

¹³ Loudoun County, VA aggregates payroll, accounts payable/disbursements, and financial reporting and control into one cost center so related expenditure and FTE data could not be delineated.

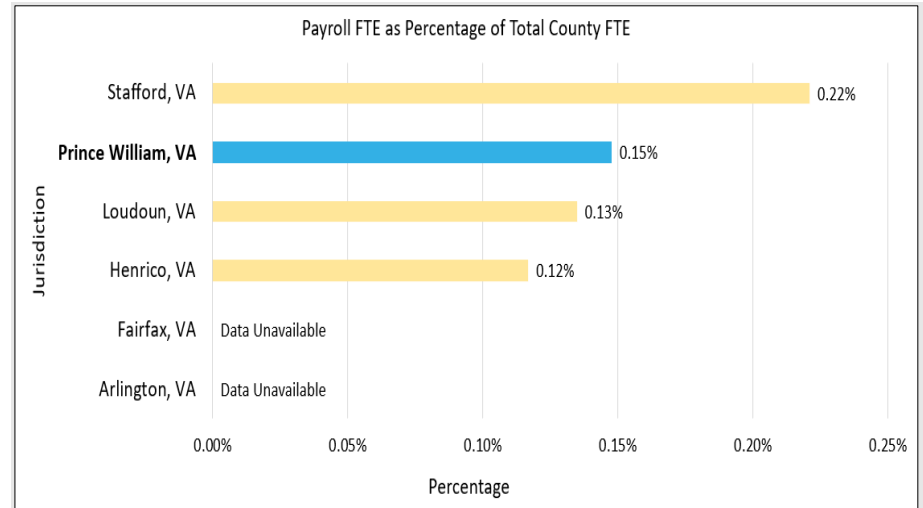
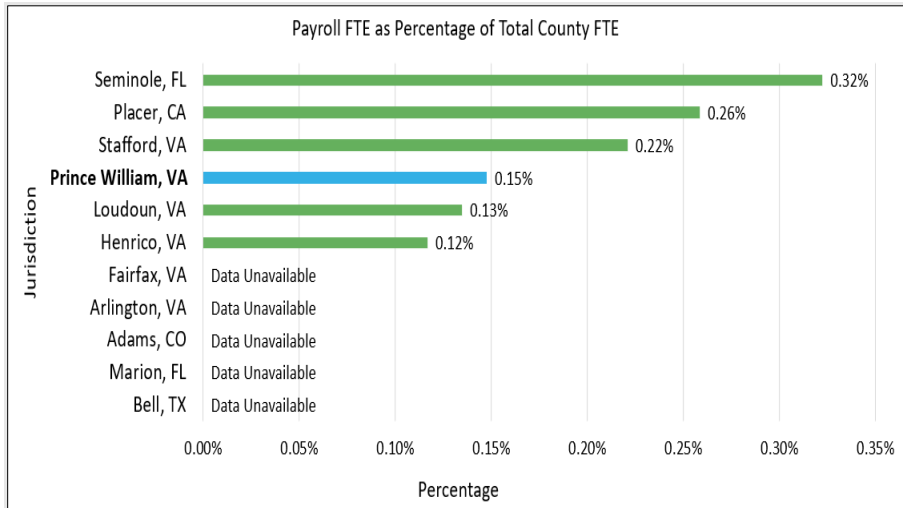


COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Finance

Payroll

The following charts compare total Payroll department FTEs as a percentage of county employees. We analyzed the total number of authorized FTEs in the Payroll department compared to the total number of county employees to determine how many FTEs support the county's payroll-related needs.



Based on available data of compared jurisdictions, the percentage of Payroll employees out of total county employees ranged from 0.12% to 0.32% nationally and from 0.12% to 0.22% locally. As illustrated in the above charts, PWC had the fourth largest Payroll employee-to-county employee ratio among national localities and the second largest ratio among Virginia localities, with 0.15 Payroll employees to support every 100 county employees.

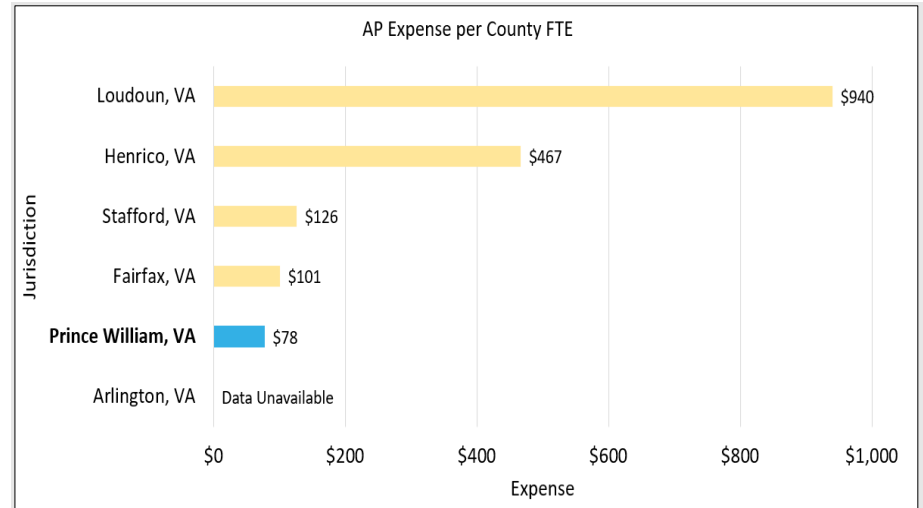
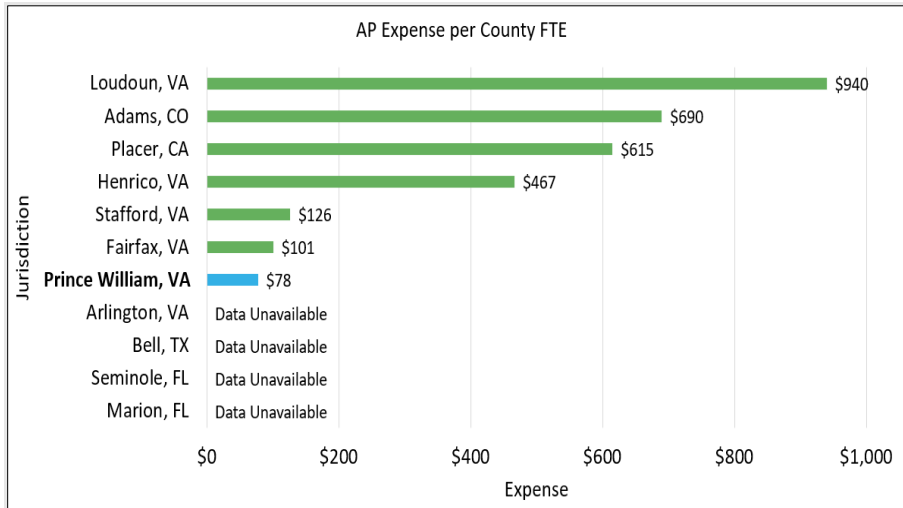


COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Finance

Accounts Payable

The following charts compare FY2022 total Accounts Payable (“AP”) department expenditures per county employee for each compared jurisdiction. We analyzed the amount the AP department spends annually per county employee to determine the level of financial dependency on AP support and services.



Based on data available for jurisdictions compared, AP expenditure per county employee ranged from \$78 to \$940 nationally and locally. As illustrated in the above charts, PWC had the lowest AP expenditure per county employee of the jurisdictions for data was available. It's impossible to draw conclusions from these numbers without additional data from the jurisdictions showing the purpose of the increased AP spending, mainly if used for system or technology upgrades that may have already been added or modernized in prior years.

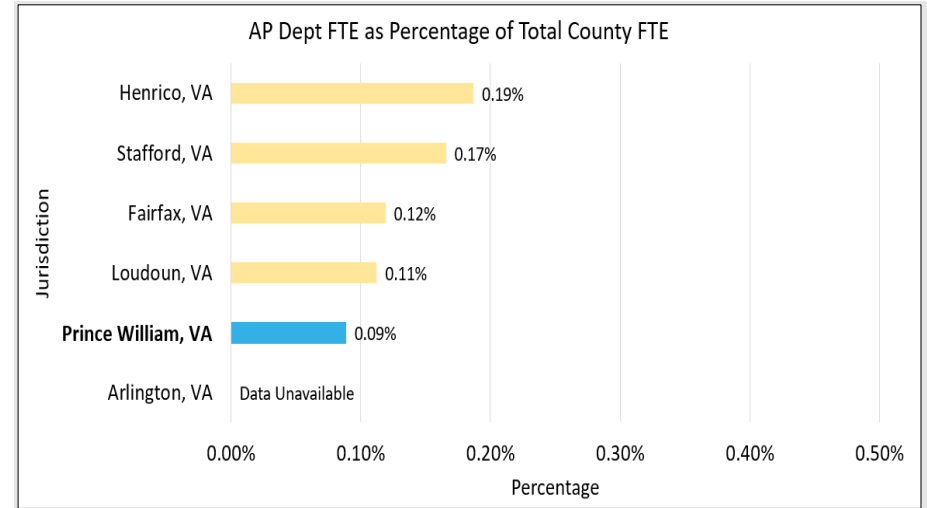
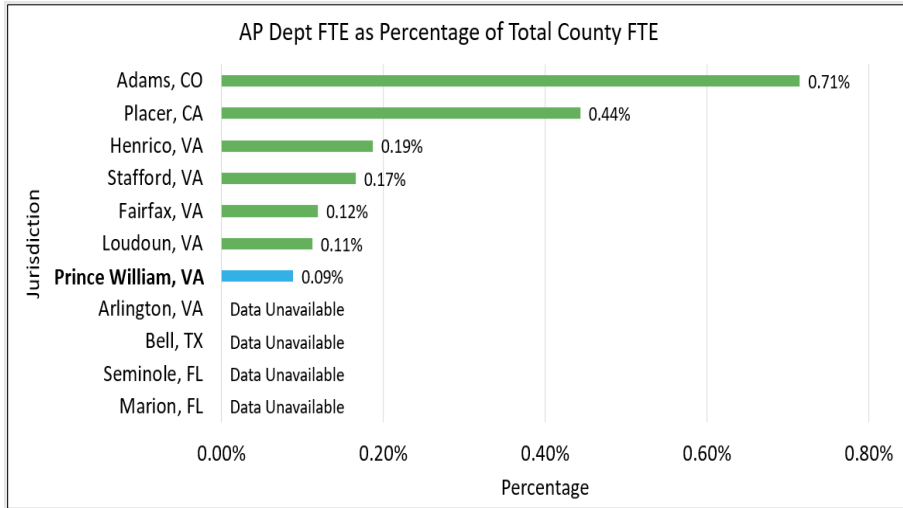


COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Finance

Accounts Payable

The following charts compare total AP department FTEs as a percentage of county employees. We analyzed the total number of budgeted FTEs in the AP department compared to the total number of county employees to determine how many employees support the county AP needs.



Based on available data of compared jurisdictions, the percentage of AP employees out of total county employees ranged from 0.09% to 0.71% nationally and from 0.09% to 0.19% locally. As illustrated in the above charts, PWC had the lowest AP employee-to-county employee ratio among national and Virginia localities with available data, with 0.09 AP employees to support every 100 county employees.



COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Finance

Financial Reporting and Control

The following chart compares the Finance departments in terms of productivity regarding federal revenue and capital assets. We utilized the 2021 Annual Comprehensive Financial Reports¹⁴ from each compared jurisdiction to extract applicable data.

County	FR&C FTE FY2022	Federal Revenue Per FR&C FTE	Capital Asset Balance Per FR&C FTE
Prince William, VA	16	\$8,843,692	\$156,893,330
Fairfax, VA	36	\$5,510,725	\$136,111,111
Henrico, VA	10	\$5,479,995	\$352,960,004
Loudoun, VA	11	\$9,957,111	\$151,475,263
Placer, CA	6	N/A	\$183,757,163
Seminole, FL	3	\$16,384,515	\$466,666,660
Stafford, VA	6	\$1,484,684	\$116,216,667

¹⁴ 2022 Annual Comprehensive Financial Reports (ACFR) were not published by all jurisdictions at the time of review, therefore 2021 ACFRs were utilized. Only compared jurisdictions with FR&C data available are included in the table.

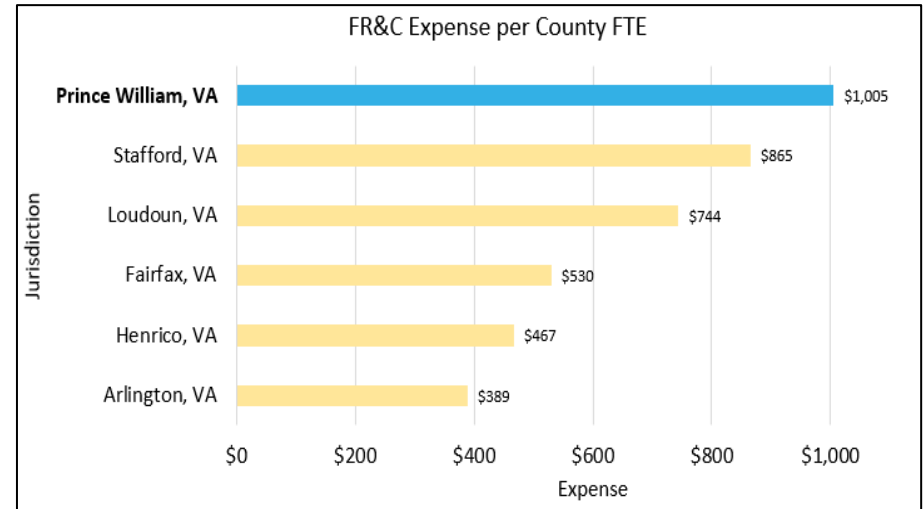
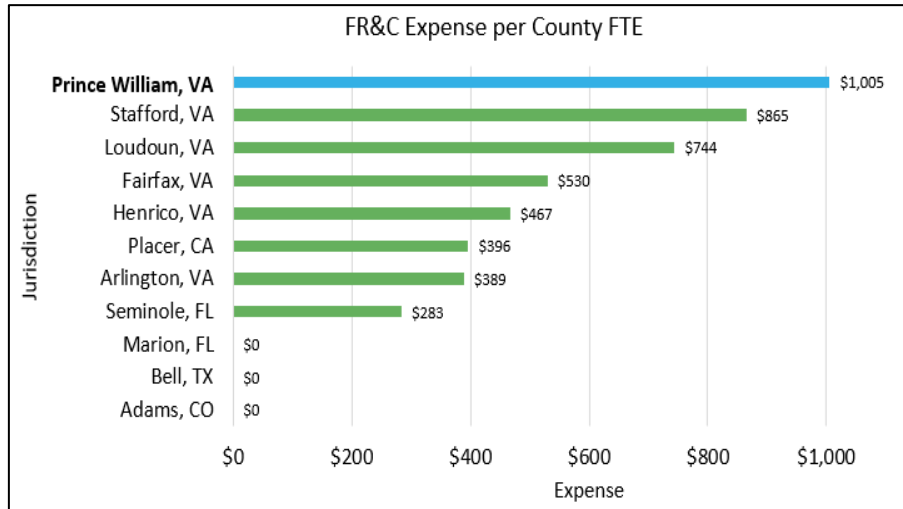


COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Finance

Financial Reporting and Control

The following charts compare FY2022 total FR&C department expenditures per county employee for each compared jurisdiction. We analyzed the amount FR&C departments spend annually per county employee to determine the level of financial dependency on FR&C support and services.



Based on available data of compared jurisdictions, FR&C expenditure per county employee ranged from \$283 to \$1,005 nationally and from \$389 to \$1,005 locally. As illustrated in the above charts, PWC had the highest FR&C spend per county employee among national and Virginia localities for which we found available data.

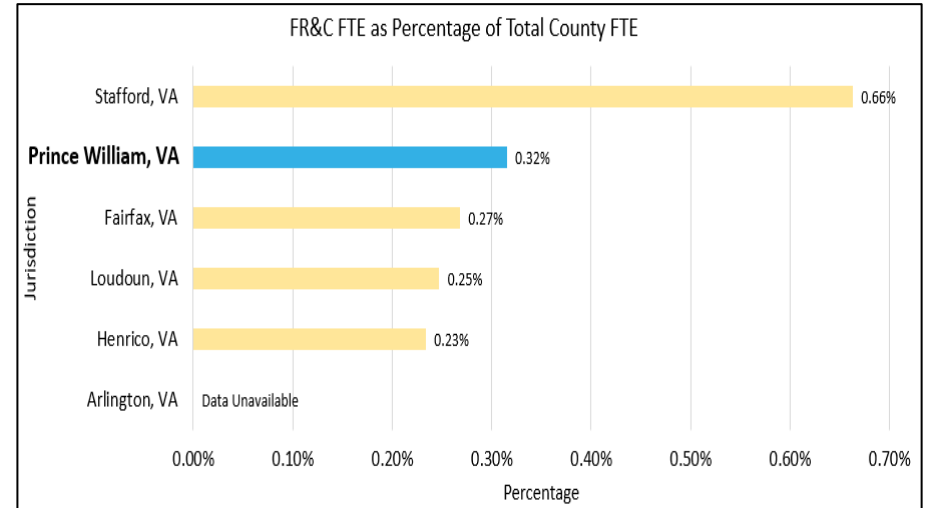
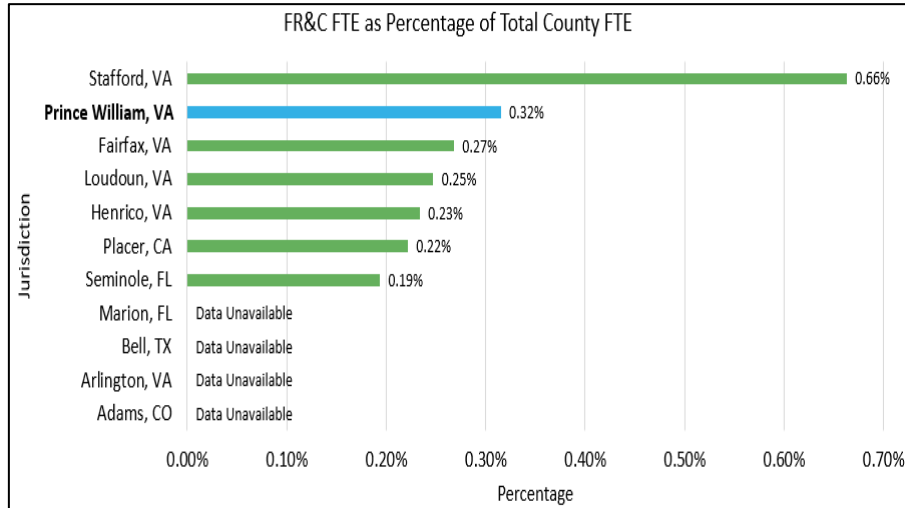


COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Finance

Financial Reporting and Control

The following charts compare total FR&C department FTEs as a percentage of total county employees. We analyzed the total number of authorized FTEs in the FR&C department compared to the total number of county employees to determine how many FTEs support county FR&C needs.



Based on available data of compared jurisdictions, the percentage of FR&C employees out of total county employees ranged from 0.19% to 0.66% nationally and from 0.23% to 0.66% locally. PWC has the second largest FR&C employee-to-county employee ratio among national and Virginia localities, with 0.32 FR&C employees to support every 100 county employees.

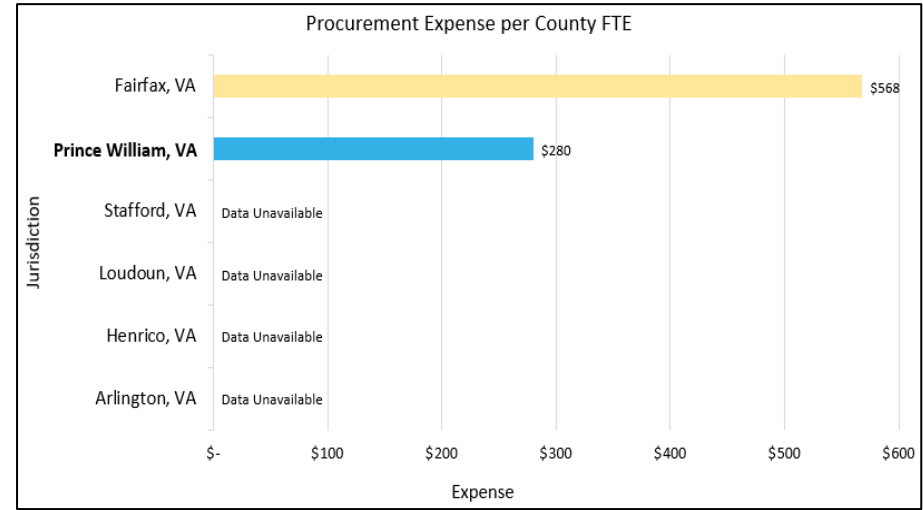
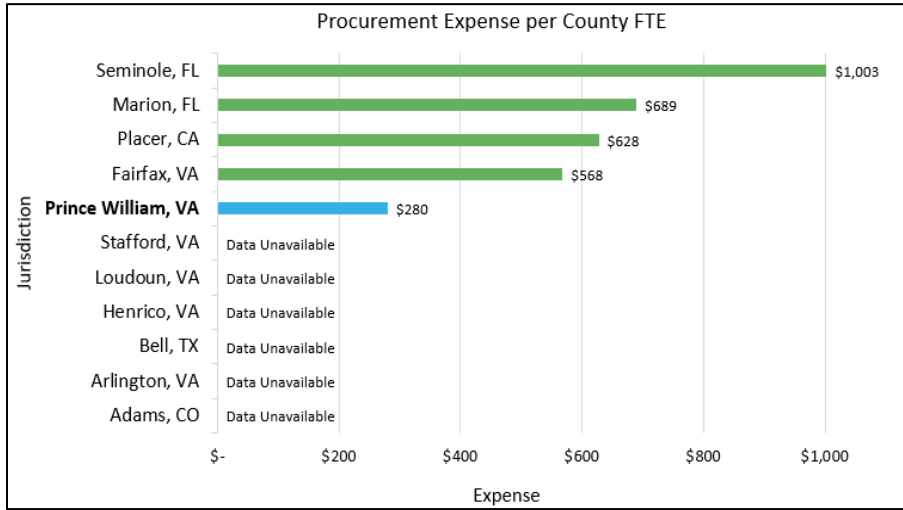


COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Finance

Procurement

The following charts compare FY2022 total Procurement department expenditures per county employee for each compared jurisdiction. We analyzed the amount Procurement departments spend annually per county employee to determine the level of financial dependency on purchasing support and services.



As illustrated above, Procurement expenditures per county employee ranged from \$280 to \$1,003 nationally and from \$280 to \$568 locally¹⁵ for the jurisdictions compared. PWC had the lowest Procurement spend per county employee among national and Virginia localities.

¹⁵ In Fairfax County, capital procurements are handled separately by the Public Works Department, opposed to PWC where capital procurements are another function handled by the Procurement Department FTE.

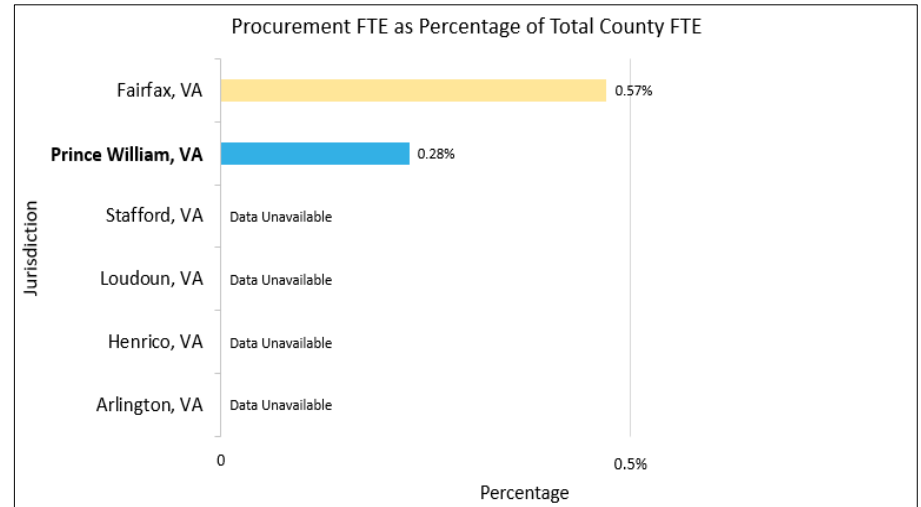
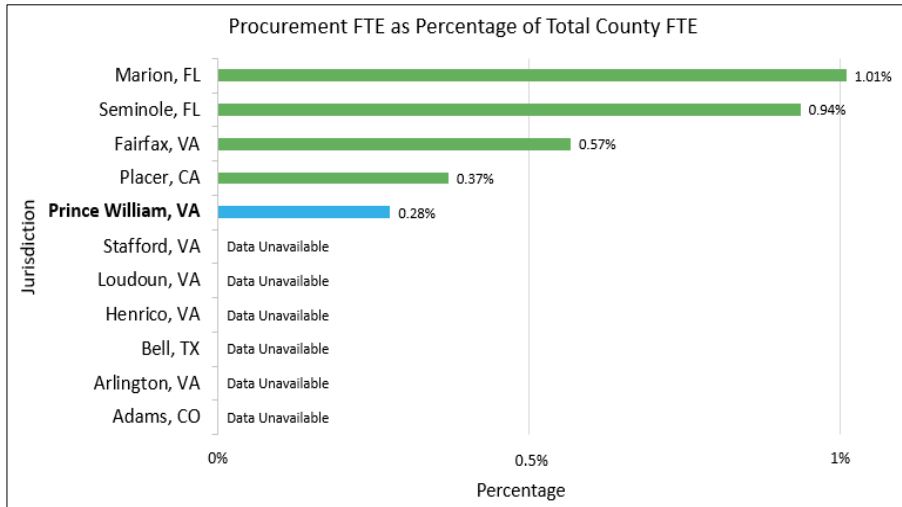


COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Finance

Procurement

The following chart compares total Procurement department FTEs as a percentage of total county employees. We analyzed the total number of authorized FTEs in the Procurement department compared to the total number of county employees to determine how many FTEs support county purchasing needs.



Based on available data of compared jurisdictions, the percentage of Procurement employees out of total county employees ranged from 0.28% to 1.01% nationally and 0.28% to 0.57% locally¹⁶. **PWC has the lowest Procurement employee-to-county employee ratio among national and Virginia localities, with 0.28 Procurement employees to support every 100 county employees.**

¹⁶ In Fairfax County, capital procurements are handled separately by the Public Works Department, opposed to PWC where capital procurements are another function handled by the Procurement Department FTE.



COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Finance

Treasury

Treasury Management is a critical component of a county's financial management infrastructure, managing a county's cash flow, investments, and debt portfolio. Treasury Management administers a county's banking contracts, performs economic and revenue analyses and forecasts, and provides recommendations on issues involving financial, investment, and debt policies.

The following table shows the differences between Treasury functions for each of the compared jurisdictions selected for analysis.

County	Financial Analysis	Debt Management	Cash Management	Investments	Banking	Special Projects	Tax Compliance / Enforcement
PWC	X	X	X	X	X		
Henrico, VA							
Fairfax, VA							
Arlington, VA	X	X	X		X	X	
Loudoun, VA			X	X	X		
Stafford, VA	X	X	X	X	X		
Adams, Co	X	X	X	X		X	X
Placer, CA		X	X	X	X		
Seminole, FL							X
Marion, FL							
Bell, TX			X	X	X		

The components of the Treasury Management function in PWC are similar to those in Arlington County, VA; Stafford County, VA; Adams County, CO; and Placer County, CA. The Finance Department manages the Treasury function at Henrico County. TX, Fairfax County, VA, and Marion County, FL. Details on specific Treasury sub-functions listed in the table were not available for those jurisdictions since they were not delineated from the Finance Department.



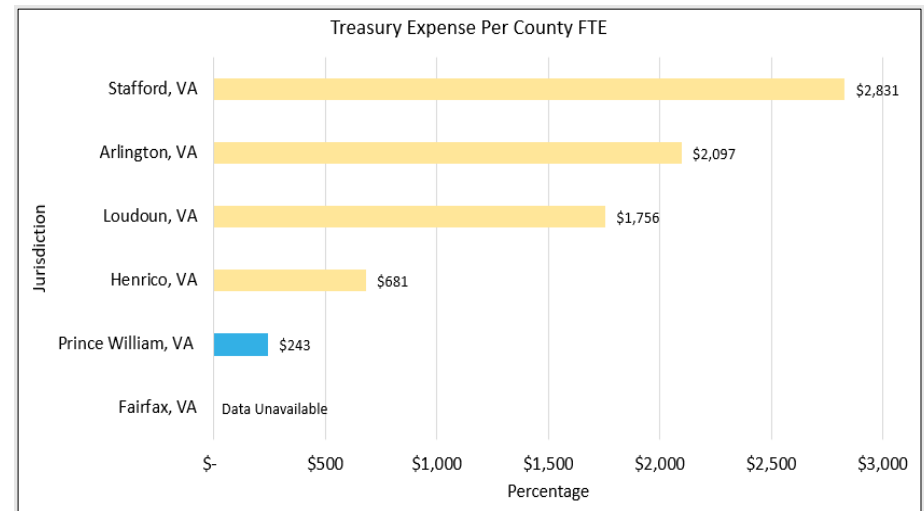
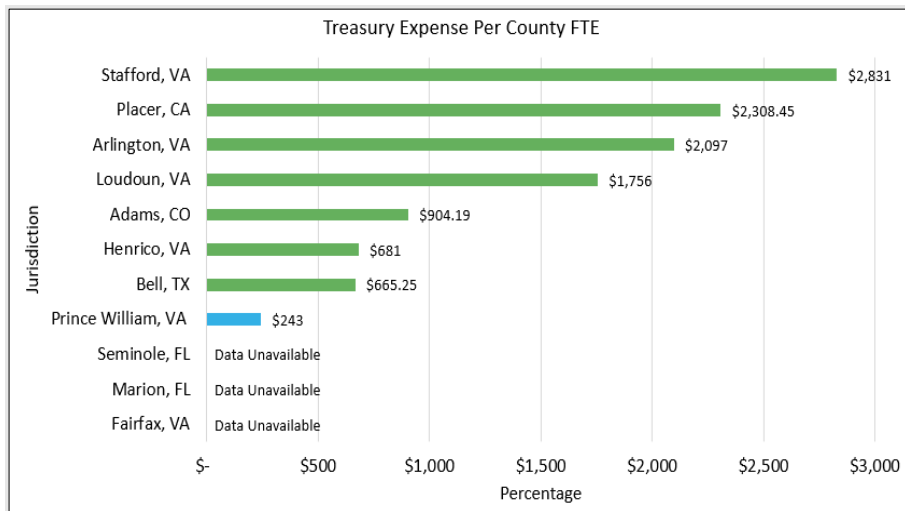
COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Finance

Treasury

The FY2022 budgeted Treasury FTEs across the compared jurisdictions ranged from 6 to 63. Based on FY2022 financial information obtained, spending ranged from \$802,955 to \$8,024,259.

The following charts provide a comparison of FY2022 total Treasury expenditures per county employee for each compared jurisdiction. We analyzed the amount the Treasury spends annually per county employee to determine the level of financial dependency on treasury-related support and services.



As illustrated above, Treasury expenditures per county employee ranged from \$243 to \$2,831 nationally and locally for the jurisdictions compared. PWC had the lowest Treasury spend per county employee among national and Virginia localities.

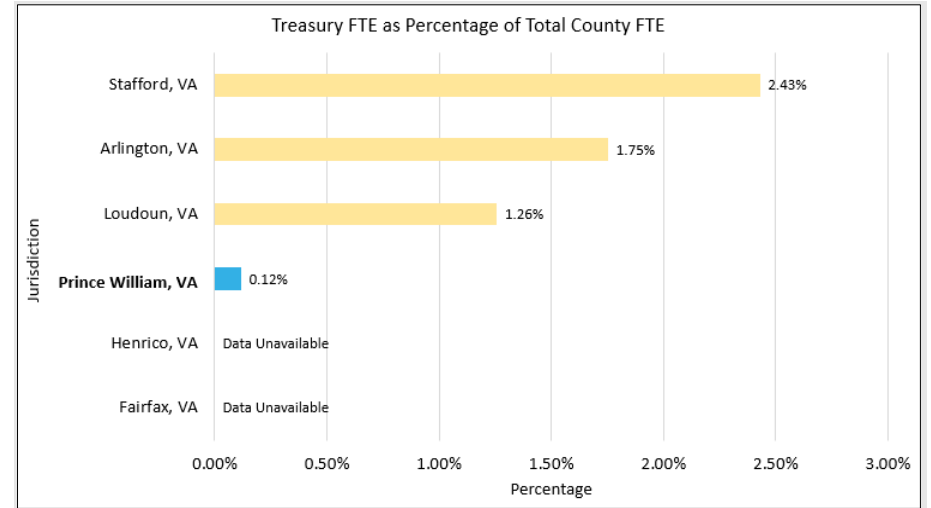
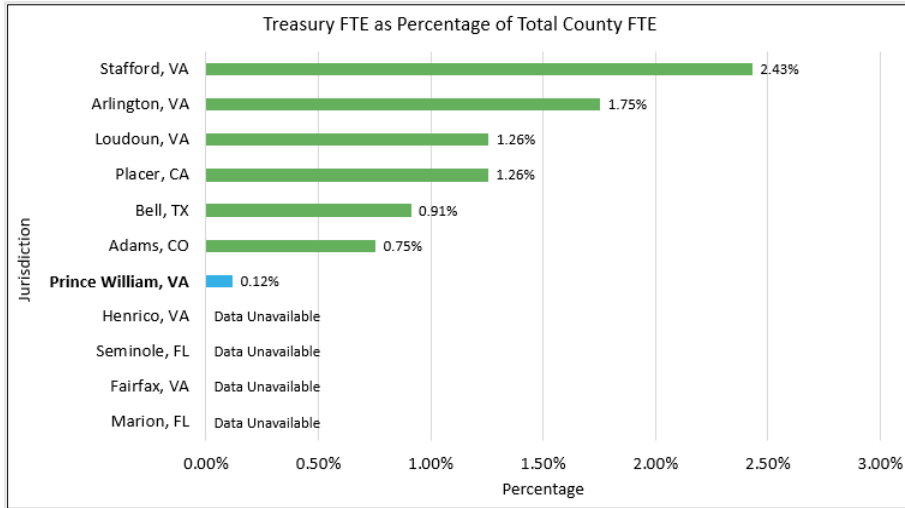


COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Finance

Treasury

The following charts compare the total Treasury FTEs as a percentage of county employees. We analyzed the total number of budgeted Treasury FTEs compared to the total number of county employees to determine how many FTEs support the county's treasury-related needs.



As illustrated above, the percentage of Treasury employees out of total county employees ranged from 0.12% to 2.43% nationally and locally. PWC had the smallest Treasury employee-to-county employee ratio among national and Virginia localities, with 0.12 Treasury employees to support every 100 county employees.



COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Finance

Treasury

Treasury FTE Change: FY2021 vs. FY2022

The following table illustrates the increase in Treasury FTEs between FY 2021 and FY 2022.

County	Treasury FTE FY2021	Treasury FTE FY2022	# Change	% Change
Adams, CO ¹⁷	17	19	2	11.76%
Stafford, VA	21	22	1	4.80%
Placer, CA	33	34	1	3.03%
Loudoun, VA	55	56	1	1.82%
Arlington, VA	62.66	62.66	0	0.00%
Bell, TX	11	11	0	0.00%
Prince William, VA	6	6	0	0.00%
Henrico, VA ¹⁸	N/A	N/A	N/A	N/A
Seminole, FL	N/A	N/A	N/A	N/A
Fairfax, VA	N/A	N/A	N/A	N/A
Marion, FL	N/A	N/A	N/A	N/A

It is essential to recognize that these numbers and percentages alone do not provide much insight into any previous efforts by the jurisdictions to "right-size" Treasury headcount versus current efforts to expand headcount to meet needs or address under-staffing. These percentages are meant to be reflected alongside subsequent data points, such as changes in county staffing levels, Treasury budget amounts, and county populations, for contextual purposes.

¹⁷ The Treasury Department in Adams County, CO includes the Public Trustee's Office.

¹⁸ The Treasury Management Investment function is outsourced at Henrico County.

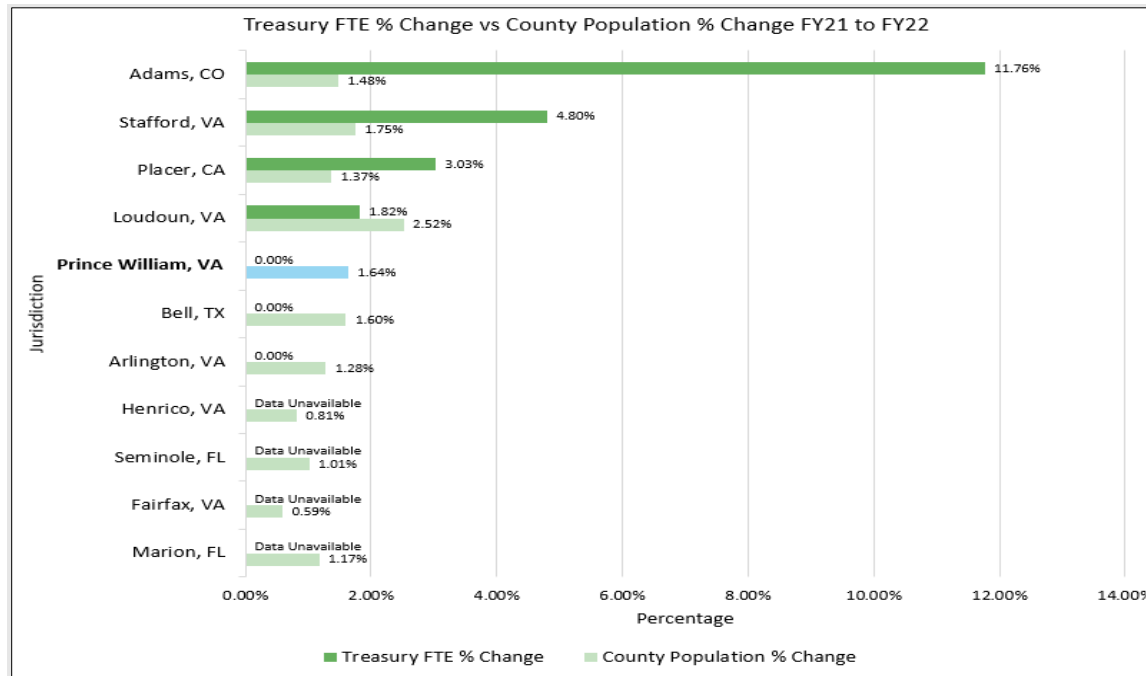


COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Finance

Treasury

The following chart compares Treasury FTE change from FY2021 to FY2022 to the overall county population change from FY2021 to FY2022. We analyzed how the Treasury staffing levels fluctuate to adapt to the changing county population and related treasury needs.



This chart illustrates that among national localities compared from FY2021 to FY2022, Treasury FTE percentage change ranged from 0% to 11.76% while county population percentage change ranged from 0.59% to 2.52%. As reflected, PWC exhibited 0% growth in Treasury FTEs and was subsequently positioned at the bottom of the national and Virginia jurisdictions while being third among the compared jurisdictions in county population growth.

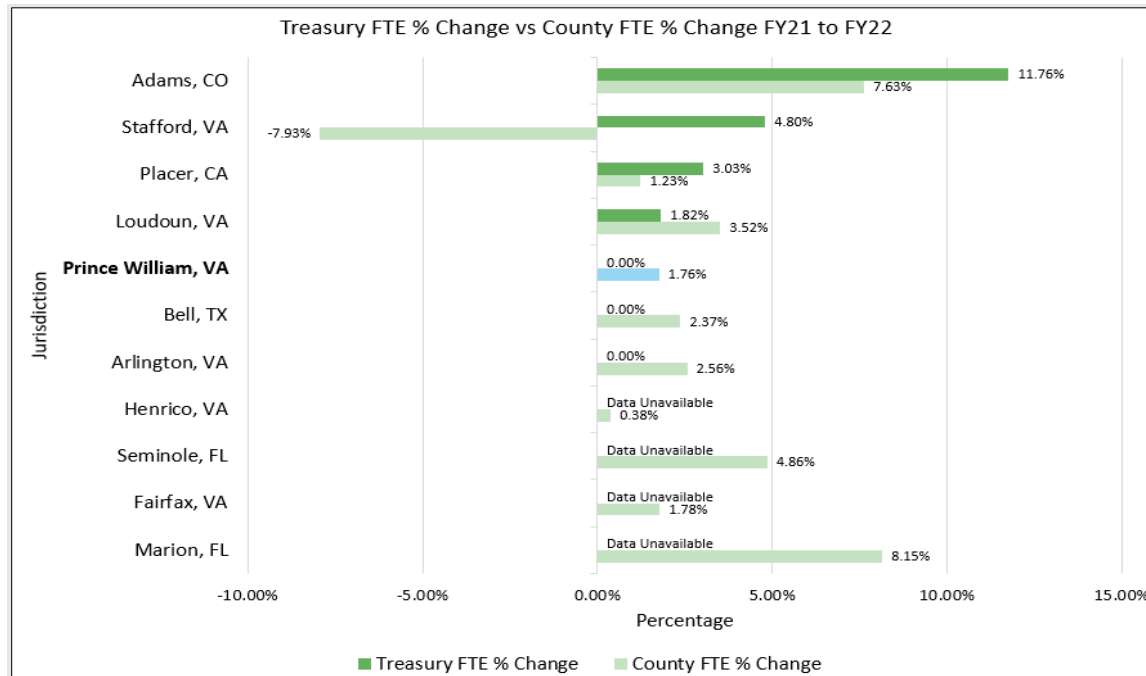


COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Finance

Treasury

The following chart compares the Treasury FTE change from FY2021 to FY2022 to the total county FTE change from FY2021 to FY2022. We analyzed how the Treasury staffing levels fluctuate to adapt to the changing overall county staffing levels and related internal treasury needs.



The chart above illustrates that among national localities compared from FY2021 to FY2022, Treasury FTE percentage change ranged from 0% to 11.76%, while county FTE percentage change ranged from -7.93% to 8.15%. As reflected, PWC exhibited 0% growth in Treasury FTEs and was subsequently positioned at the bottom of the national and Virginia jurisdictions. PWC's FTE growth rate was 1.76%, placing PWC eighth among the compared jurisdictions in county FTE growth. Based on the data available, PWC mirrors the behavior of two of three compared jurisdictions, Bell County, TX and Arlington County, VA, with similar county FTE growth rates of 1% to 3%, respectively.

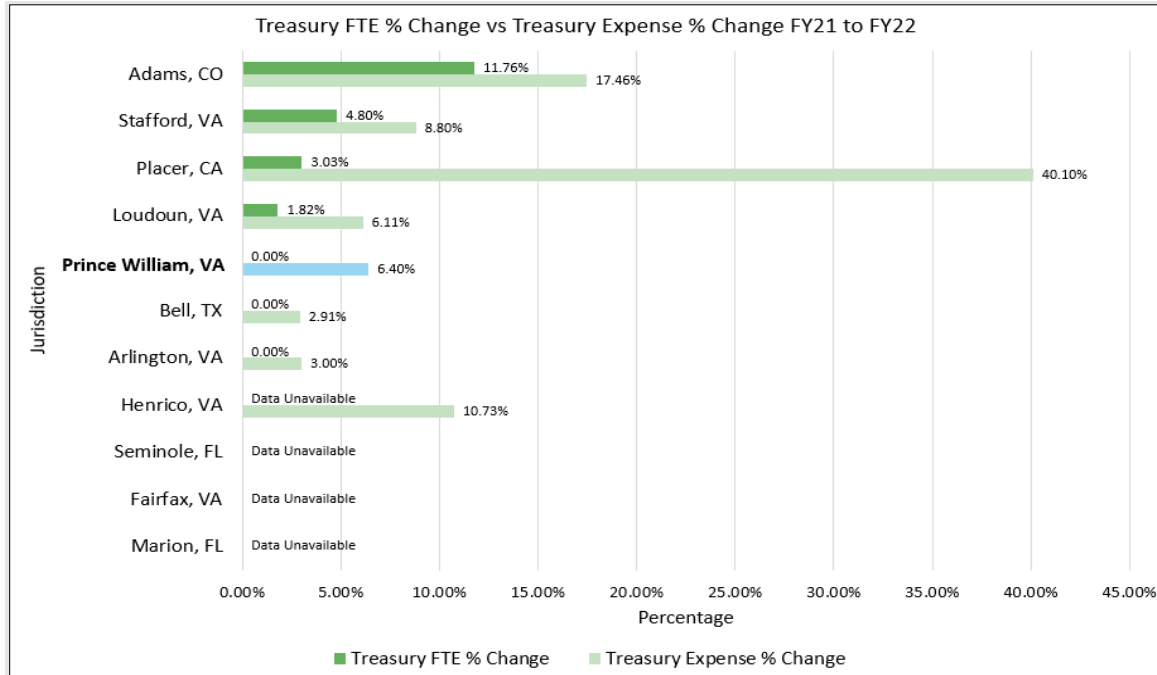


COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Finance

Treasury

The following chart compares Treasury FTE change to Treasury's annual budgeted expenditure change from FY2021 to FY2022. We analyzed how Treasury staffing levels correlate to changing levels of budgeted funding within the Treasury.



The chart above illustrates that among national localities compared from FY2021 to FY2022, Treasury FTE percentage change ranged from 0% to 11.76% while budgeted annual Treasury expenditure percentage change ranged from 2.91% to 40.10%. As reflected, PWC exhibited 0% growth in Treasury personnel while budgeted Treasury expenditures increased 6.40% during the same period.

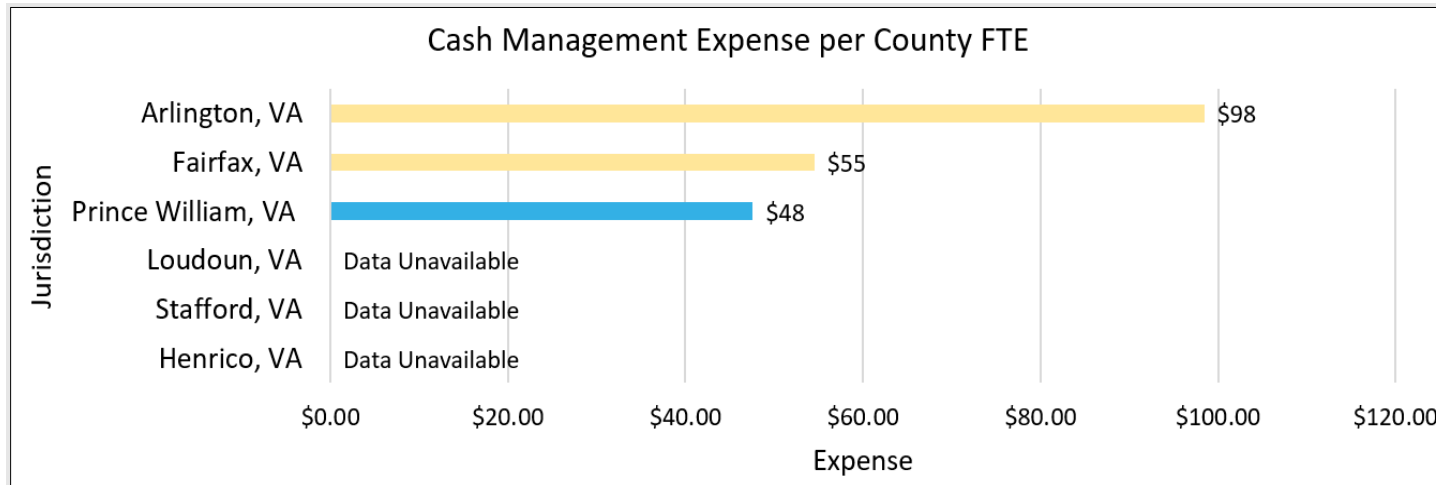


COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Finance

Treasury – Cash Management

The following charts provide a comparison of FY2022 total Cash Management expenditures per one county employee for each compared jurisdiction. We analyzed the amount the Cash Management division spends annually per county employee to determine the level of financial dependency on cashflow-related support and services.



As illustrated above, Cash Management expenditure per county employee ranged from \$48 to \$98 among Virginia localities compared, with an average of approximately \$67.

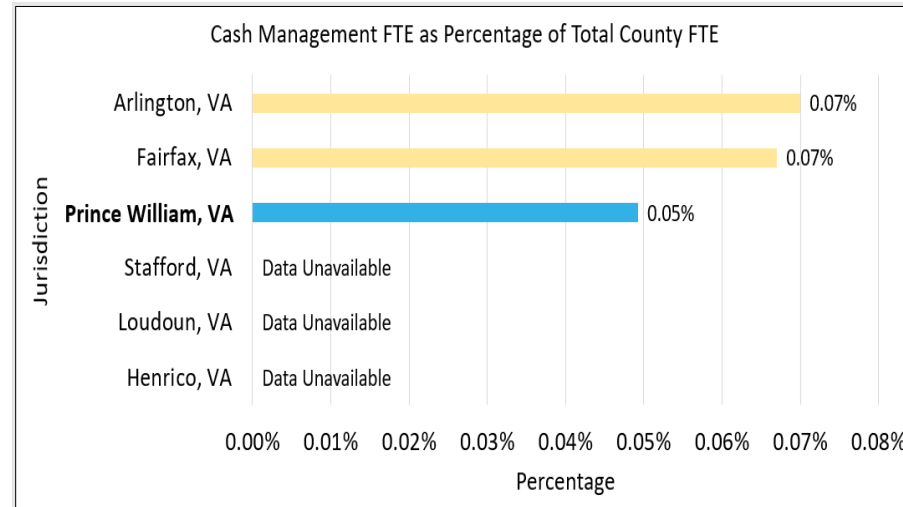


COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Finance

Treasury – Cash Management

The following chart compares Cash Management FTEs as a percentage of total county employees. We analyzed the total number of budgeted FTE Cash Management employees compared to the county employees to determine how many employees support the county's cash flow-related needs. Cash Management data was unavailable for all compared jurisdictions located outside of Virginia.



As illustrated above, the percentage of Cash Management employees out of total county employees ranged from 0.05% to .07% among Virginia localities compared, with an average of approximately 0.06%. PWC had the lowest Cash Management employee to county employee ratio, with 0.05 Cash Management employees to support every 100 county employees.



COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Finance

Treasury – Debt Management

The following chart compares the Debt Management departments in terms of productivity regarding outstanding debt obligations. We utilized the 2021 Annual Comprehensive Financial Reports¹⁹ from each compared jurisdiction to extract applicable data.

County	Debt Mngt. FTE FY2022	Outstanding Debt Obligations Per Debt Mngt. FTE
Prince William, VA	2.5	\$454,255,226
Arlington, VA	24.66	\$108,974,047
Fairfax, VA	3	\$1,404,866,661
Loudoun, VA	11	\$172,727,270

¹⁹ 2022 Annual Comprehensive Financial Reports (ACFR) were not published by all jurisdictions at the time of review, therefore 2021 ACFRs were utilized. Only compared jurisdictions with Debt Management data available are included in the table.

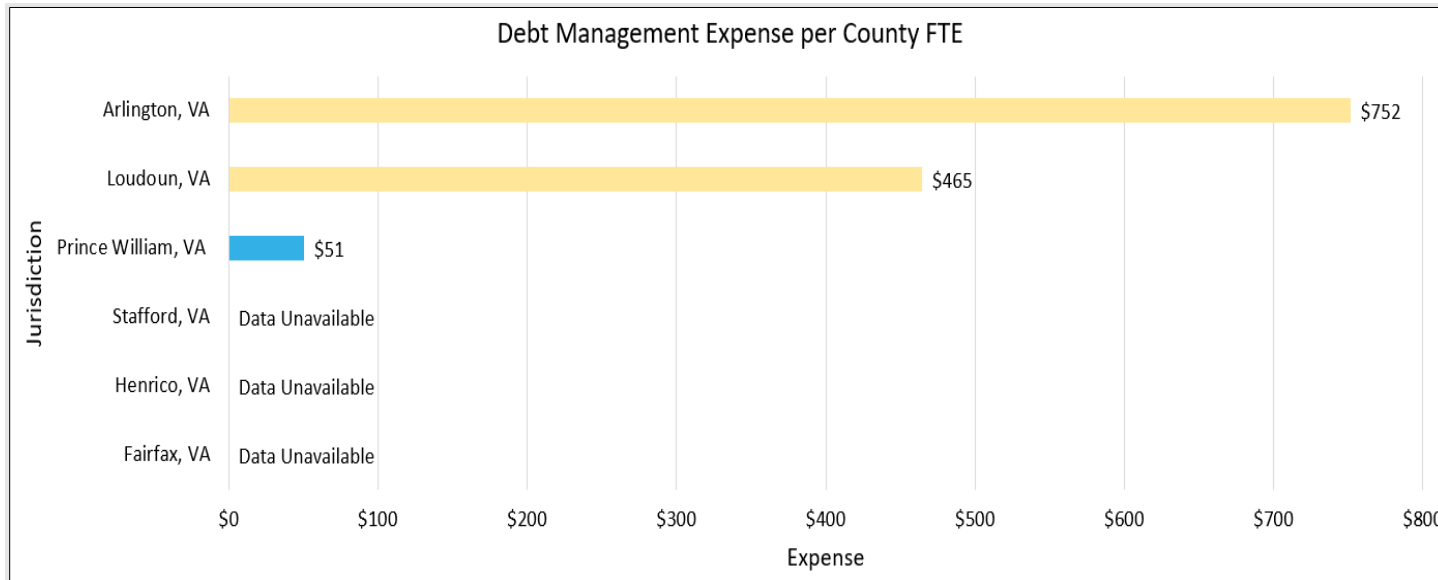


COMPARATIVE JURISDICTION ANALYSIS – CONTINUED

Finance

Treasury – Debt Management

The following chart provides a comparison of FY2022 total Debt Management expenditures per one county employee. We analyzed the amount the Debt Management Division spends annually per county employee to determine the level of financial dependency on debt-related support and services. Debt Management data was unavailable for all compared jurisdictions located outside of Virginia²⁰.



As illustrated above, Debt Management expenditures per county employee ranged from \$51 to \$752 among Virginia localities. PWC has the lowest Debt Management expenditure per county employee ratio among Virginia localities compared and was significantly below the average of \$422.

²⁰ Henrico's debt function falls primarily under their Director office but is a blended into other functions, shared between the Director and FR&C/Office of Management and Budget.

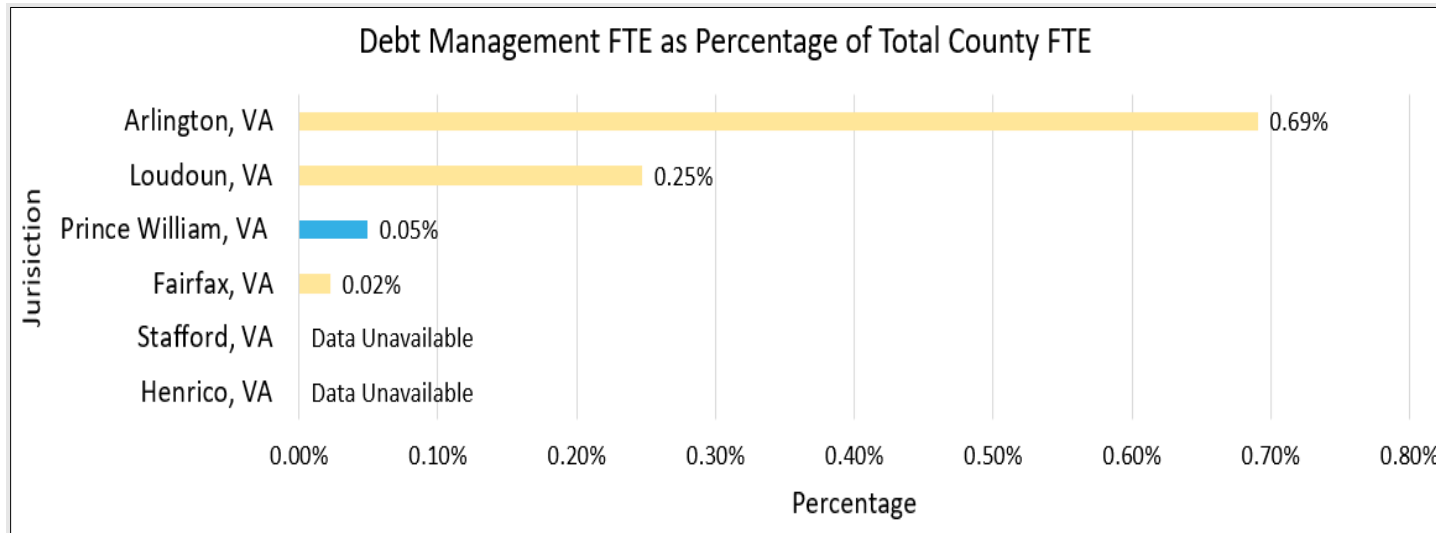


COMPARATIVE JURISDICTION ANALYSIS – CONTINUED


Finance

Treasury – Debt Management

The following chart compares Debt Management FTEs as a percentage of total county employees. We analyzed the total number of authorized full-time Debt Management employees compared to the total number of county employees to determine how many employees support county debt-related needs. Debt Management data was unavailable for all compared jurisdictions located outside of Virginia.



The graph above reflects the percentage of Debt Management employees out of total county employees ranged from 0.02% to 0.69% among Virginia localities. PWC has the second lowest Debt Management employee-to-county employee ratio among Virginia localities, with 0.05 Debt Management employees to support every 100 county employees.



RSM US LLP
1861 International Drive
Suite 400
McLean, VA 22102
321.751.6200

www.rsmus.com

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