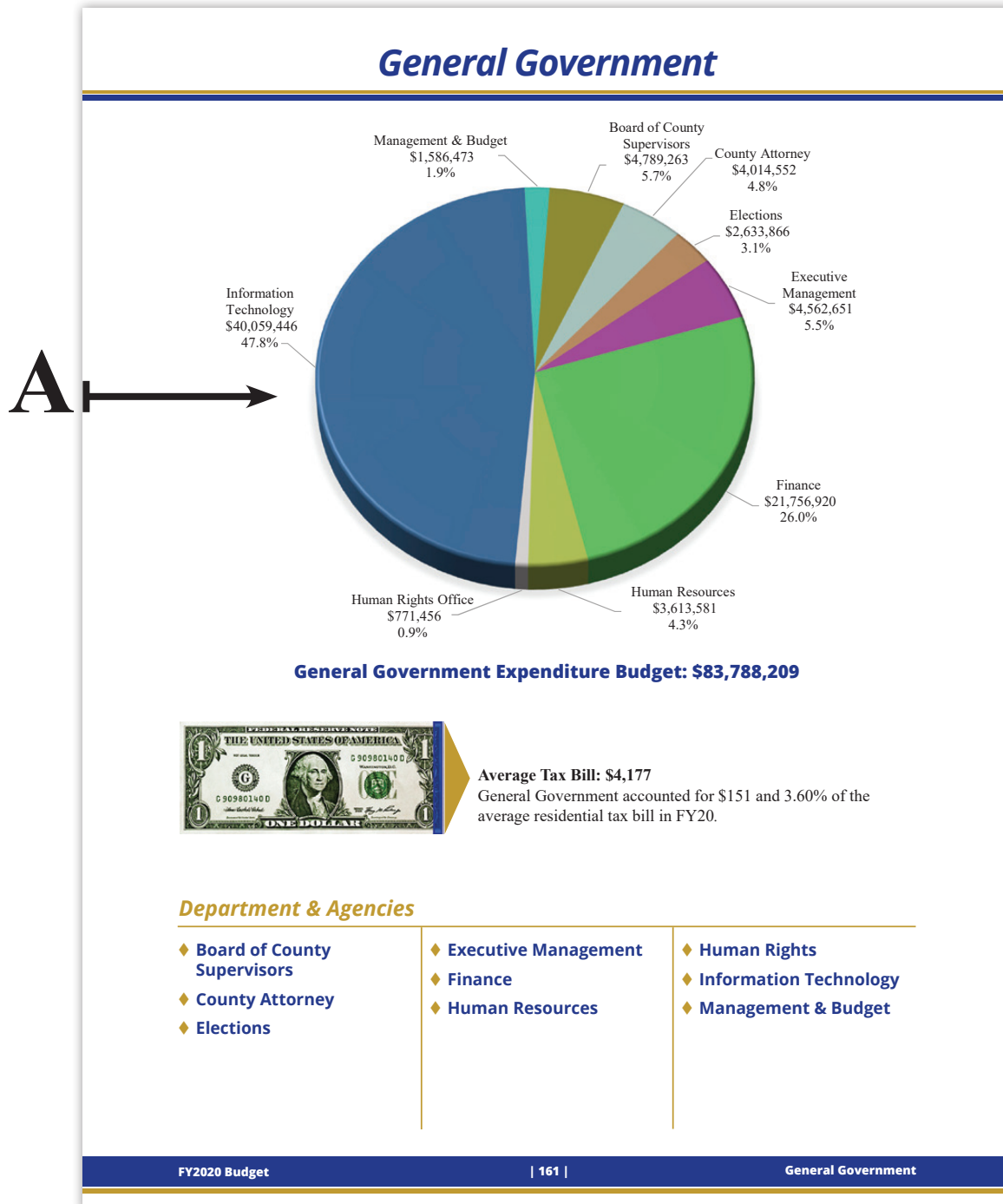


Agency Page Information

Functional Areas

The County agency pages are organized by the four functional areas of the County government: Community Development, General Government, Human Services, and Public Safety.

A. **Functional Area Expenditure Budget Pie Chart** – Each section begins with a pie chart showing the FY20 adopted expenditure budget broken out by agency and a list of all the agencies included in the functional area.



Agency Page Information

Agency Pages

- A. **Mission Statement** – The mission statement is a brief description of the purpose and functions of the agency.
- B. **Expenditure Budget within Functional Area** – The agency’s FY20 adopted expenditure budget is shown in relation to other agencies within the functional area.
- C. **Mandates** – Describe the activities in an agency that are governed by requirements from the federal, state, and local mandates with the relevant code or ordinance information referencing the source.

Finance

A → **Mission Statement**

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.

B → **Expenditure Budget:**
\$21,756,920

26.0% of General Government

Programs:

- Financial Reporting & Control: \$4,790,835
- Payroll & Disbursements: \$997,542
- Risk and Wellness Services: \$1,697,930
- Real Estate Assessment: \$3,742,731
- Purchasing: \$1,298,363
- Taxpayer Services: \$6,621,616
- Treasury Management: \$1,204,782
- Finance Director’s Office: \$725,020
- Functional Systems: \$678,101

General Government Expenditure Budget:
\$83,788,209

C → **Mandates**

The County is mandated to employ a Director of Finance, assess property values, collect taxes, procure goods and services, and maintain the County’s financial records in accordance with state laws and regulations. The Finance Department provides these services. The Finance Department is also the liaison to the state mandated Board of Equalization.

The Board of County Supervisors has enacted additional local mandates for which the Finance Department has responsibility.

State Code: [15.2-519](#) (Department of finance; director; general duties), [15.2-716.1](#) (Board of Equalization)

County Code: [Chapter 2](#) (Government Services), [Chapter 2.5](#) (Alarm Systems), [Chapter 3](#) (Amusements), [Chapter 4](#) (Dog License), [Chapter 9.2](#) (Planning, budgeting, accountability and purchasing), [Chapter 11.1](#) (Licenses), [Chapter 13](#) (Motor Vehicles), [Chapter 20](#) (Unclaimed Money & Property), [Chapter 22](#) (Solid Waste Disposal Fee System), [Chapter 23.2](#) (Stormwater Management Fund), [Chapter 26](#) (Taxation), [Chapter 30](#) (Water Supply Driller’s License), [Chapter 32](#) (Zoning Site Plans)

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General Government

Agency Page Information

D. Expenditure and Revenue Summary – The expenditure and revenue summary provides historical and adopted expenditure and revenue information for each agency. For historical reference, actual expenditures and revenues are reported for FY16, FY17, and FY18. Adopted budget information is displayed for FY19 and FY20. The last column calculates the change between the FY19 adopted and FY20 adopted budgets. Five types of information are summarized for each fiscal year displayed:

1. **Expenditure by Program** – These figures represent the amounts appropriated or expended for each program within the agency; the total equals the total expenditure by classification.
2. **Expenditure by Classification** – These figures represent the amounts appropriated or expended in each expenditure classification; the total equals the total expenditure by program.
3. **Total Designated Funding Sources (revenues)** – Includes all sources of agency revenue that support the expenditures.
4. **Net General Tax Support (in dollars)** – The operating subsidy received by the agency; this amount is calculated by subtracting total designated funding sources (revenues) from total expenditures for each fiscal year.
5. **Net General Tax Support (as a %)** – The percentage of the expenditure budget that is supported by the general fund; this percentage is calculated by dividing the net general tax support by the total expenditures for each fiscal year.

Finance

D

Expenditure and Revenue Summary

\$

Expenditure by Program	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted	% Change Budget FY19 Budget FY20
Financial Reporting & Control	\$4,699,878	\$4,465,252	\$4,644,879	\$4,738,746	\$4,790,835	1.10%
Payroll & Disbursements	\$971,097	\$1,010,822	\$1,026,200	\$993,249	\$997,542	0.43%
Risk & Wellness Services	\$1,191,979	\$1,364,966	\$1,479,651	\$1,586,617	\$1,697,930	7.02%
Real Estate Assessment	\$3,305,399	\$3,300,961	\$3,388,008	\$3,687,177	\$3,742,731	1.51%
Purchasing	\$1,136,679	\$1,126,872	\$1,163,496	\$1,215,979	\$1,298,363	6.78%
Taxpayer Services	\$5,708,556	\$5,878,492	\$5,753,321	\$6,209,916	\$6,621,616	6.63%
Treasury Management	\$1,137,424	\$1,309,404	\$1,002,026	\$1,219,866	\$1,204,782	(1.24%)
Director's Office	\$676,891	\$1,332,063	\$1,464,779	\$706,531	\$725,020	2.62%
Functional Systems	\$0	\$0	\$0	\$714,628	\$678,101	(5.11%)
Total Expenditures	\$18,827,903	\$19,788,832	\$19,922,360	\$21,072,708	\$21,756,920	3.25%
Expenditure by Classification						
Salaries and Benefits	\$13,055,094	\$13,944,095	\$13,887,233	\$14,610,253	\$15,357,516	5.11%
Contractual Services	\$1,462,185	\$1,707,993	\$2,023,638	\$2,366,189	\$2,366,189	0.00%
Internal Services	\$3,262,513	\$3,372,787	\$3,317,916	\$3,180,352	\$3,226,501	1.45%
Purchase of Goods & Services	\$1,009,233	\$1,185,115	\$1,114,532	\$1,393,177	\$1,462,667	4.99%
Capital Outlay	\$0	\$0	\$9,400	\$16,625	\$16,625	0.00%
Leases & Rentals	\$38,878	\$35,605	\$21,964	\$47,284	\$47,284	0.00%
Reserves & Contingencies	\$0	(\$456,762)	(\$452,322)	(\$541,172)	(\$719,861)	33.02%
Total Expenditures	\$18,827,903	\$19,788,832	\$19,922,360	\$21,072,708	\$21,756,920	3.25%
Funding Sources						
Permits & Fees	\$140	\$240	\$150	\$250	\$250	0.00%
Fines & Forfeitures	\$26,987	\$22,494	\$38,189	\$12,000	\$12,000	0.00%
Use of Money & Property	\$149,732	\$132,680	\$74,141	\$7,200	\$7,200	0.00%
Miscellaneous Revenue	\$101,970	\$120,272	\$183,949	\$81,338	\$286,552	252.30%
Non-Revenue Receipts	(\$280)	\$0	\$0	\$0	\$0	0.00%
General Property Taxes	\$1,748,521	\$2,107,801	\$2,771,267	\$2,117,086	\$2,854,891	34.85%
Charges for Services	\$128,800	\$228,800	\$228,800	\$125,181	\$225,181	79.88%
Revenue from Commonwealth	\$675,669	\$681,994	\$696,613	\$559,724	\$721,599	28.92%
Transfers In	\$240,611	\$311,611	\$237,281	\$229,111	\$229,111	0.00%
Total Designated Funding Sources	\$3,072,151	\$3,605,892	\$4,230,389	\$3,131,890	\$4,336,784	38.47%
Net General Tax Support	\$15,755,752	\$16,182,940	\$15,691,970	\$17,940,818	\$17,420,136	(2.90%)
Net General Tax Support	83.68%	81.78%	78.77%	85.14%	80.07%	

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Agency Page Information

- E. **Staff History by Program** – Chart and table showing the staffing history and the total authorized full-time and part-time positions for FY16 actual, FY17 actual, FY18 actual, FY19 adopted, and FY20 adopted summarized by program. Values are expressed in FTEs (full-time equivalents). One FTE is equal to one full-time position.
- F. **Future Outlook** – Information on current and future issues or circumstances that impact an agency’s service delivery.
- G. **General Overview** – Narrative discussion summarizing major FY20 budget changes for the agency as a whole.

Finance

E

Staff History by Program

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted
Financial Reporting & Control	16.00	16.00	13.00	13.00	13.00
Payroll & Disbursements	10.00	10.00	10.00	10.00	12.00
Risk & Wellness Services Real	10.00	11.00	13.00	13.00	14.00
Estate Assessment Purchasing	34.00	34.00	35.00	35.00	35.00
Taxpayer Services	14.00	13.00	12.00	12.00	14.00
Treasury Management Director's Office	64.00	65.00	63.00	62.00	66.00
Functional Systems	7.00	6.00	6.00	6.00	6.00
Full-Time Equivalent (FTE)	3.00	4.00	9.00	4.00	4.00
Full-Time Equivalent (FTE)	0.00	0.00	0.00	7.00	6.00
Total	158.00	159.00	161.00	162.00	170.00

F

Future Outlook

Technology – The County implemented a new financial management enterprise solution in FY17. The County implemented core modules due to budget considerations and staff workload. It is the County’s intent to migrate to cloud based applications inclusive of the financial management system. With this, additional efficiencies can be gained and procedures systematized by implementing additional modules to eliminate the need for separate stand-alone systems and leveraging the system maintenance expertise of the private sector. The County also plans to embrace transparency and accountability through robust reporting functionality, the use of dashboards, and implementation of a citizen portal. In addition, the County is currently pursuing the replacement of its

G

General Overview

A. Position Shift of System Administrator from Finance to Human Resources – A System Administrator, 1 FTE, has been shifted from Finance to Human Resources. This resulted in a \$116,764 expenditure decrease to Finance and a corresponding increase to Human Resources. The position was originally hired to manage implementation of the Human Capital Management (HCM) system, with a focus on the project management aspect. The scope and focus of this position changed as several additional initiatives were added, including countywide salary and policy studies.

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General Government

Agency Page Information

- H. **Budget Initiatives** – Budget adjustments for each program are grouped into three categories, including budget initiatives (additions, reductions, or shifts).
- I. **Program Summary** – Information on the programs that are managed by each agency and include the following details:
 1. **Program Description** – Description of the activities the program performs or services that will be delivered.
 2. **Key Measures** – Shows important performance measures that demonstrate the productivity and effectiveness of the program. Measures are generally outcome measures, which are specific objectives to be accomplished by the program.
 3. **Program Activities with Expenditure Dollars** – List of activities that roll up into the program including the expenditure dollars, expressed in thousands, for FY16 actual, FY17 actual, FY18 actual, FY19 adopted, and FY20 adopted.
 4. **Workload Measures** – Performance measures, specifically workload measures, which demonstrate an aspect of work performed within the activity.

H

Budget Initiatives

A. Budget Initiatives

1. Delinquent Tax Collector 1 FTE, Tax Inspector 1 FTE, Business Tax Auditors 2 FTEs – Taxpayer Services

Expenditure	\$337,805	General Fund Impact	\$0
Revenue	\$337,805	FTE Positions	4.00

a. **Description** – This initiative funds 4 FTEs: 1 Delinquent Tax Collector (\$65,576), 1 Tax Inspector (\$82,551), and 2 Business Tax Auditors (\$94,839 each). As a result of the County’s population growth (approximately 462,000 people in 2019), Taxpayer Services billed \$53 million more in month one of FY19 than in month one of FY18, a 6.5% increase. This included \$41 million in real estate tax, \$7 million in business tangible property tax, and \$5 million in personal property tax. As tax bills increase, so do delinquencies. The Tax Collector is revenue supported based on the collection of additional delinquent taxes. The Tax Inspector will review and process additional business and personal property accounts, generating \$400,000 in additional general revenue. Based on the additional revenue generated, this position is revenue supported. The County currently has one Business Tax Auditor, and there are approximately 20,000 active business accounts. Each additional auditor can audit an additional 100 businesses, generating additional tax revenue and ensuring fair application of County tax policy. Based on the additional revenue generated, these two additional tax auditor positions are revenue supported. There is no general fund impact.

I

Program Summary

Financial Reporting & Control

The Financial Reporting & Control program maintains the County’s books and records in accordance with Generally Accepted Accounting Principles and complies with the Auditor of Public Accounts’ Uniform Guidance for locality financial reporting. The program manages and coordinates the annual audit of the County’s financial statements as required by the Code of Virginia.

Key Measures	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted
Receive certificate of achievement for excellence in financial reporting	Yes	Yes	NA	Yes	Yes
Compliance with relevant Principles of Sound Financial Management	100%	100%	100%	100%	100%
Audit adjustments	4	1	1	<5	<5

Program Activities & Workload Measures (Dollar amounts expressed in thousands)	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Adopted
Maintain the County’s Financial Records	\$4,700	\$4,465	\$4,644	\$4,739	\$4,791
Financial transactions	588,090	641,382	611,285	650,000	650,000
Capital asset transactions	3,360	1,011	850	1,500	1,000

Agency Page Information

