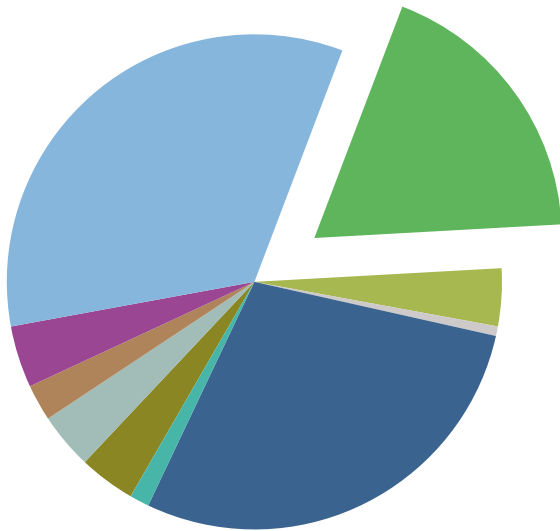


## Mission Statement

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.



**General Government Expenditure Budget:**  
**\$154,834,121**

**Expenditure Budget:**  
**\$28,391,863**



*18.3% of General Government*

### Programs:

- Financial Reporting & Control: \$3,480,925
- Payroll & Disbursement Services: \$1,585,655
- Risk and Wellness Services: \$1,958,768
- Real Estate Assessment: \$4,583,871
- Procurement Services: \$1,947,031
- Tax Administration: \$9,651,170
- Treasury Management: \$1,294,177
- Director's Office: \$1,094,505
- Financial Systems Services: \$2,795,762

## Mandates

The County is mandated to employ a Director of Finance, assess property values, bill and 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 9.2-5](#) (Prince William County Fire & Rescue System), [Chapter 11.1](#) (Licenses), [Chapter 13](#) (Motor Vehicles and Traffic), [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)

## Expenditure and Revenue Summary



Expenditure by Program	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Adopted	FY24 Adopted	% Change Budget FY23/ Budget FY24
Financial Reporting & Control	\$4,712,717	\$6,213,220	\$5,327,088	\$3,061,759	\$3,480,925	13.69%
Payroll & Disbursement Services	\$1,047,098	\$1,326,080	\$1,384,241	\$1,350,780	\$1,585,655	17.39%
Risk & Wellness Services	\$1,565,497	\$1,571,587	\$1,710,789	\$1,762,686	\$1,958,768	11.12%
Real Estate Assessment	\$3,719,629	\$3,992,939	\$3,953,602	\$4,367,158	\$4,583,871	4.96%
Procurement Services	\$1,338,009	\$1,362,487	\$1,437,288	\$1,607,959	\$1,947,031	21.09%
Tax Administration	\$6,427,460	\$6,155,945	\$6,904,810	\$7,775,254	\$9,651,170	24.13%
Treasury Management	\$911,147	\$1,013,324	\$985,228	\$1,252,502	\$1,294,177	3.33%
Director's Office	\$792,807	\$772,094	\$904,912	\$727,753	\$1,094,505	50.40%
Financial Systems Services	\$705,033	\$716,949	\$920,168	\$2,354,559	\$2,795,762	18.74%
<b>Total Expenditures</b>	<b>\$21,219,398</b>	<b>\$23,124,625</b>	<b>\$23,528,125</b>	<b>\$24,260,410</b>	<b>\$28,391,863</b>	<b>17.03%</b>

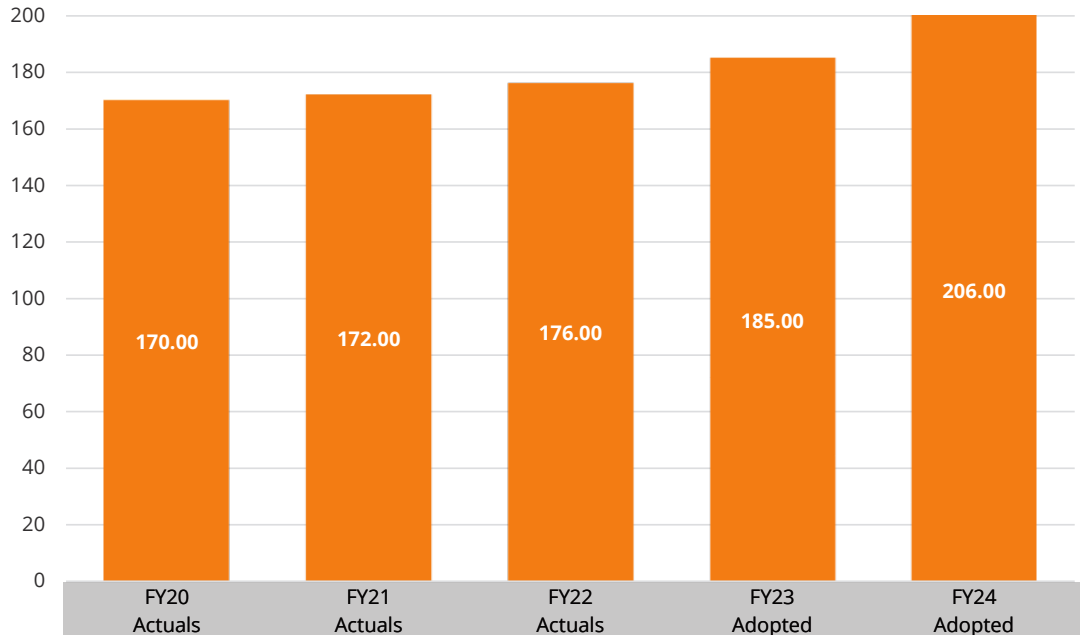
### Expenditure by Classification

Salaries & Benefits	\$15,591,403	\$16,528,238	\$17,378,670	\$19,037,749	\$23,142,419	21.56%
Contractual Services	\$1,764,942	\$1,480,087	\$2,218,532	\$2,322,884	\$2,337,121	0.61%
Internal Services	\$3,384,558	\$4,698,853	\$3,335,981	\$1,820,244	\$1,908,258	4.84%
Purchase of Goods & Services	\$1,119,106	\$975,248	\$1,083,168	\$1,539,431	\$1,613,887	4.84%
Capital Outlay	\$0	\$0	\$0	\$16,625	\$16,625	0.00%
Leases & Rentals	\$45,414	\$37,740	\$35,082	\$46,784	\$46,784	0.00%
Reserves & Contingencies	(\$687,791)	(\$595,681)	(\$523,308)	(\$523,307)	(\$673,231)	28.65%
Amortization	\$1,542	\$0	\$0	\$0	\$0	-
Debt Maintenance	\$224	\$140	\$0	\$0	\$0	-
<b>Total Expenditures</b>	<b>\$21,219,398</b>	<b>\$23,124,625</b>	<b>\$23,528,125</b>	<b>\$24,260,410</b>	<b>\$28,391,863</b>	<b>17.03%</b>

### Funding Sources

Permits & Fees	\$80	\$6,830	\$90	\$250	\$250	0.00%
Fines & Forfeitures	\$56,909	\$53,143	\$73,218	\$12,000	\$12,000	0.00%
Use of Money & Property	\$2,608	\$0	\$0	\$7,200	\$7,200	0.00%
Miscellaneous Revenue	\$234,961	\$238,351	\$265,391	\$329,391	\$1,487,672	351.64%
Other Local Taxes	(\$0)	\$0	\$0	\$0	\$142,813	-
General Property Taxes	\$2,831,796	\$2,044,426	\$2,507,138	\$3,042,358	\$3,042,358	0.00%
Charges for Services	\$348,800	\$348,800	\$345,000	\$308,794	\$308,794	0.00%
Revenue from Commonwealth	\$718,492	\$720,526	\$757,986	\$794,267	\$802,694	1.06%
Transfers In	\$236,611	\$239,111	\$236,611	\$236,611	\$236,611	0.00%
<b>Total Designated Funding Sources</b>	<b>\$4,430,257</b>	<b>\$3,651,187</b>	<b>\$4,185,434</b>	<b>\$4,730,871</b>	<b>\$6,040,392</b>	<b>27.68%</b>
<b>Net General Tax Support</b>	<b>\$16,789,141</b>	<b>\$19,473,438</b>	<b>\$19,342,692</b>	<b>\$19,529,540</b>	<b>\$22,351,471</b>	<b>14.45%</b>
<b>Net General Tax Support</b>	<b>79.12%</b>	<b>84.21%</b>	<b>82.21%</b>	<b>80.50%</b>	<b>78.72%</b>	

## Staff History by Program



	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Adopted	FY24 Adopted
Financial Reporting & Control	13.00	14.00	16.00	20.00	21.00
Payroll & Disbursement Services	12.00	12.00	12.00	12.00	14.00
Risk and Wellness Services	14.00	14.00	13.00	13.00	14.00
Real Estate Assessment	35.00	36.00	36.00	37.00	37.00
Procurement Services	14.00	14.00	14.00	16.00	17.00
Tax Administration	66.00	66.00	70.00	72.00	84.00
Treasury Management	6.00	6.00	6.00	6.00	6.00
Director's Office	4.00	4.00	3.00	4.00	6.00
Financial Systems Services	6.00	6.00	6.00	5.00	7.00
<b>Full-Time Equivalent (FTE) Total</b>	<b>170.00</b>	<b>172.00</b>	<b>176.00</b>	<b>185.00</b>	<b>206.00</b>

## Future Outlook

**Technology** – The County previously completed the migration and upgrade of its financial management system from a third-party hosted, off-premises solution to a cloud-based solution. Migration to the cloud will allow the County to take advantage of enhanced functionality, promote efficiencies by streamlining current processes, and increase ease of financial reporting and financial data collection. Also in progress is the implementation of a new risk management claims system to better support the tracking and settlement of claims activity. Other future technology initiatives will likely include an upgrade to the Real Estate Assessment database to lift the real estate assessment system to the cloud and provide advanced tools for the more efficient recording of assessment data from the field as well as the potential acquisition and implementation of automated tools such as artificial intelligence and cloud-based virtual assistants to provide 24/7 support and interaction with taxpayers. These initiatives require an investment of County funds and implementation time frames that span multiple years.

**Governmental Accounting Standards Board (GASB) Pronouncements** – [GASB No. 96](#), effective for FY2023, altered the accounting treatment and financial reporting requirements for how governmental entities report subscription-based information technology arrangements. This particular pronouncement has a significant ongoing impact on the County, much like GASB No. 87 for leases, and requires resources to implement and maintain the new GASB standard. In addition, GASB has several other major projects underway that will ultimately result in new pronouncements in future years that have the potential to significantly impact the financial reporting model and conceptual framework for revenue and expense recognition. These new standards are anticipated to require significant staff time and effort to implement.

# Finance

**Data Centers** – The data center industry is an increasingly larger segment of the County's tax base and resulting revenues. As such, this is a sector the County must continually monitor and seek to fully understand, given the complexities and rapid refreshment cycle of the property housed within data centers. Recent new legislation passed by the General Assembly changes certain aspects of the assessment methodology as it pertains to data centers. As a result, considerably more time, effort, resources, and expertise will be required to complete assessments of data center properties.

**Staffing Levels** – Staffing levels in Tax Administration remain constrained given the rapid growth in population and transactions over the last 20 years, resulting in dramatically increased workload measures. Independent validation of stressed staffing levels has been evidenced in internal audits performed by RSM in 2015 and again in 2022, wherein comparisons with several comparable localities indicated severe understaffing by every measure (population, tax bills, and revenue) undertaken. Despite the recent addition of new FTEs in Tax Administration, productivity improvements alone will not be sufficient to maintain current high collection rates and the effort needed to keep pace with the expanded revenue streams (i.e., namely food & beverage tax) and rapidly growing data center industry from a tax compliance perspective.

**Grants & Capital Projects** – As increased funding opportunities have arisen out of new appropriations by the federal government in direct response to the COVID-19 crisis and to improve infrastructure across the country, the County has continued to make a concerted effort to identify other federal and state funding sources to address community needs. As a result, there has been a significant increase in the number of capital and operational grants awarded to the County and thus, has increased the level of effort by staff to develop, support, and report on these new and/or expanded existing grants.

**Potential New Future Taxes** – The Virginia General Assembly granted localities the authority to levy certain new taxes (i.e., admissions tax, and commercial & industrial tax). Any new tax levied creates added pressures on the already constrained staffing levels in the Tax Administration and Treasury Management Divisions to bill, collect, and monitor these new revenue streams.

## General Overview

- A. **Position Shifts from Information Technology (IT) to Finance** – During FY23, a Senior Business Systems Analyst and an IT Analyst, 2.00 FTEs, were shifted from IT to Finance, Financial Systems Services. This results in a 2.00 FTE decrease in IT and a 2.00 FTE increase in Finance. Both positions are needed to support the County's Financial Management system on a technical and functional basis to respond to high volume of calls, issues, and tasks that the Financial Systems Services team supports. The total salary and benefits of these two positions was \$191,253.
- B. **Position Shift from Adult Detention Center (ADC) to Finance for the Workplace Safety Program** – During FY23, a vacant ADC position, 1.00 FTE, was shifted from ADC to Finance, Risk & Wellness Services, to establish the Workplace Safety program. The Prince William County (PWC) Workplace Safety Program establishes policies, procedures, training, and guidance for employees to recognize, reduce, and eliminate violence in the workplace. This program includes facility hardening initiatives and notification system enhancements for the workplace. Ongoing funding of \$111,255 will be cost recovered through the Prince William Self-Insured Group.
- C. **Position Shift from Department of Parks, Recreation & Tourism (DPRT) to Finance** – During FY23, a vacant DPRT position, 1.00 FTE, was shifted from DPRT to Finance, Procurement Services program. In FY23, DPRT was granted a Procurement Analyst position in response to an audit recommendation. Auditors recommended that DPRT and Procurement Services collaborate to establish a structure that creates efficiencies and promotes proactive procurement planning. DPRT and Procurement Services determined that it would be appropriate that this FTE be placed in Procurement Services for reporting and internal control purposes. However, this position will be embedded in DPRT and be fully dedicated to providing procurement support to DPRT. The ability to have an individual with both the technical knowledge of DPRTs operations and be a procurement expert will help address audit findings. The total salary and benefits transferred was \$111,903.
- D. **Position Shift within Finance from Procurement Services to Director's Office** – During FY23, a vacant Procurement Manager position, 1.00 FTE, was shifted from Procurement Services and reclassified to a Deputy Finance Director position in the Director's Office. As part of this shift, a \$50,000 ongoing shift was processed from Treasury Management Professional Services to Director's Office Salaries & Benefits to defray the added salary and benefit costs of the Deputy Finance Director position. This second deputy position allows for more efficient and enhanced leadership of the Finance department by splitting the department oversight into two distinct tracks: One for Assessments/Taxation and the other for General Operations (Treasury, Financial Reporting & Control (FRC), Procurement, Risk & Wellness, Finance Systems, and Payroll & Disbursement).

## Budget Initiatives

### A. Budget Initiatives

#### 1. Collective Bargaining Staffing – Payroll & Disbursement Services

Expenditure	\$92,174
Revenue	\$0
General Fund Impact	\$92,174
FTE Positions	2.00

- a. **Description** – On December 22, 2022, the Prince William Board of County Supervisors (BOCS) adopted a collective bargaining ordinance ([BOCS Ordinance 22-54](#)) to provide for collective bargaining with public employees. Collective bargaining will begin in spring 2023 (FY23) and labor contracts will be negotiated during FY24. This initiative includes two Fiscal Specialists in Payroll & Disbursement Services beginning January 2024. These positions will allow the Finance Department to meet the increased workload demands associated with collective bargaining. The half-year cost of the positions is \$79,966 in FY24, and the full-year cost in FY25 will be \$159,932. Additionally, \$12,208 is included for information technology costs associated with collective bargaining. An additional FTE, a Senior Fiscal Analyst, is programmed in FY25, impacting the Five-Year Plan with an ongoing cost of \$96,011.
- b. **Service Level Impacts** – This budget initiative provides the necessary staffing infrastructure to implement and sustain collective bargaining with public employees.

#### 2. Tax Administration Staffing – Tax Administration

Expenditure	\$933,094
Revenue	\$933,094
General Fund Impact	\$0
FTE Positions	12.00

- a. **Description** – This initiative provides funding for 12.00 FTEs, including 6.00 Financial Regulatory Technicians, 1.00 Principal Fiscal Analyst, 4.00 Financial Regulatory Specialists, and 1.00 Business Systems Analyst. Staffing shortages, as supported by the [April 1, 2022, Internal Audit Report-Tax Administration Division](#) have resulted in long wait times for residents and lack of prompt service. Specifically, page 7 charts key performance indicators including missed calls and holds. Page 8 of the report includes comparative data with other jurisdictions. Page 21 of the report includes comparison data on the customer service function. And observation #5 on page 22 of the report directly discusses staffing considerations in the tax administration area.

These FTEs will result in increased service levels in the implementation and collection of taxes and automated programs required to execute them. The Financial Regulatory Technicians will improve customer service to County residents. The Principal Fiscal Analyst will perform essential accounting services required to accurately account for County general revenues and resources. The four Financial Regulatory Technicians will aid in generating missed revenue by billing and taxing out of state license plates, and support tax compliance, including the new Food & Beverage tax and Vehicle Compliance Program. The Business Systems Analyst will perform systems services needed to accurately account for County General revenues and resources as well as maintain the records of Tax Administration in the Revenue One/Cash One tax administration system. These positions are revenue supported with no net general fund impact.

- b. **Service Level Impacts** – Increased collection of revenue and a higher level of service to the residents of the County. In November 2022, the average time a caller waited in the queue before being answered by an agent was 24 minutes. Additional staffing will decrease wait times.

### 3. P-card Business Services Analyst – Procurement Services

Expenditure	\$97,157
Revenue	\$368,000
General Fund Impact	(\$270,843)
FTE Positions	1.00

**a. Description** – This initiative provides funding for 1.00 FTE, a Business Services Analyst. Adequate staffing is required to sustain projected virtual card enrollment expansion, current program workloads, administrative cost savings, and general expansion of both the P-card and E-payables programs. The additional FTE will not only allow for the continued growth but will also allow for increased audits and trainings. This Business Services Analyst is required to maintain existing & future service levels, mitigate financial risk, promote expansion, and implement & enforce policy compliance. The virtual card [ePayables](#) payment solution is processed like a credit card, streamlining the payment process for both PWC and suppliers. The second ePayables vendor enrollment campaign concluded November 4, 2022, adding 67 new enrollments and bringing the total virtual card enrollments to 123 vendors. This position is revenue supported, funded through rebates from the ePayables program and the P-Card program. This initiative generates a net positive revenue impact of \$270,843 to the general fund.

**b. Service Level Impacts –**

▪ **Purchase card spend (fiscal year)**

<i>FY24 w/o Addition</i>		\$10M
<i>FY24 w/ Addition</i>		\$15M

### 4. Countywide Grant Writing Support – Financial Reporting & Control

Expenditure	\$300,000
Revenue	\$0
General Fund Impact	\$300,000
FTE Positions	2.00

**a. Description** – This initiative funds 2.00 FTEs, a Fiscal Manager and a Business Services Analyst, to provide countywide grant writing support to help address the needs of the County. These grants will provide critical resources to help address community needs and achieve the County’s Strategic Plan goals. Current staff already have a full workload of responsibilities, and writing grant proposals can be time-consuming and demanding. Hiring dedicated grant writers will relieve this burden and allow staff to focus on other critical tasks. In addition, grant writing requires specialized expertise, and hiring dedicated grant writers will significantly increase the chances of securing state and federal funding for County capital projects and other priorities.

To maximize the chances of securing additional funding, the individuals hired will have experience in writing grant proposals, an excellent understanding of the funding landscape for local governments, and knowledge of the requirements and procedures for the various types of grants applicable to local governments. The initiative includes salaries & benefits of \$196,468, ongoing operating costs of \$96,250 (technology, grant compliance, and audit functions), and one-time costs of \$7,282.

**b. Service Level Impacts** – The new positions will enhance the County’s grant writing capabilities, secure additional funding, and better serve the County’s goals and objectives. Performance measures will be developed to support accountability and demonstrate success for this initiative. Potential measures include success rate, dollar amount awarded, number of proposals submitted, and return on investment.

### 5. Avenity Software – Tax Administration

Expenditure	\$69,500
Revenue	\$0
General Fund Impact	\$69,500
FTE Positions	0.00

**a. Description** – This initiative supports the contract escalation funding that supports the existing Avenity tax software contract. Avenity is a contractual requirement for technology services that supports Tax Administration work. This application must be kept current for efficient and effective management of the tax programs, including the Tax Evader Program and Food & Beverage tax.

**b. Service Level Impacts** – Existing service levels are maintained.

## Program Summary

### Financial Reporting & Control

Financial Reporting & Control 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 division oversees the accounting of the County's day-to-day financial activity, supporting departments and agencies regarding accounting treatment and process determinations, compiles the County's Annual Comprehensive Financial Report as well as other reports, and manages the annual audit of the County's financial statements as required by the Code of Virginia and the Board of County Supervisors.

Key Measures	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Adopted	FY24 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	1	3	3	<3	<3

Program Activities & Workload Measures <i>(Dollar amounts expressed in thousands)</i>	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Adopted	FY24 Adopted
<b>Maintain the County's Financial Records</b>	<b>\$4,713</b>	<b>\$6,213</b>	<b>\$5,327</b>	<b>\$3,062</b>	<b>\$3,481</b>
Financial transactions	609,396	581,006	507,785	632,400	550,000
Capital asset transactions	719	3,159	928	1,000	500

### Payroll & Disbursement Services

Payroll & Disbursement Services makes all payments to employees and vendors and prepares and transmits all related tax reporting to federal and state agencies.

Key Measures	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Adopted	FY24 Adopted
Accounts Payable customer satisfaction survey results (Scale 1-10)	9	9	9	9	9
Payroll customer satisfaction survey results (Scale 1-10)	9	9	9	9	9
Vendors utilizing direct deposit for payments	47%	51%	21%	51%	25%
Employees utilizing direct deposit for payroll	99%	99%	99%	99%	99%

Program Activities & Workload Measures <i>(Dollar amounts expressed in thousands)</i>	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Adopted	FY24 Adopted
<b>Pay Bills</b>	<b>\$396</b>	<b>\$414</b>	<b>\$609</b>	<b>\$390</b>	<b>\$627</b>
Vendor transactions	126,190	95,195	102,259	130,000	105,000
<b>Payroll Processing</b>	<b>\$651</b>	<b>\$912</b>	<b>\$775</b>	<b>\$961</b>	<b>\$959</b>
Payroll payments	136,507	133,228	138,966	137,000	139,000

## Risk & Wellness Services

Risk & Wellness Services administers the County's occupational safety and health, environmental safety and health, employee wellness, and insurance programs, including the Prince William Self Insurance Group Workers' Compensation and Casualty Pool. Oversight ranges from policy development, financial management, data collection, insurance premium negotiations to payment, and employee communication and training.

Key Measures	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Adopted	FY24 Adopted
Countywide workers' compensation incidents per 100 employees	5.36	4.77	5.10	5.38	5.38
Days away, restricted or transferred (DART) Rate Countywide per 100 employees	4.26	4.11	3.96	4.27	4.11
Countywide number of preventable collisions per 1,000,000 miles driven	7.00	6.91	6.48	10.00	7.00

Program Activities & Workload Measures <i>(Dollar amounts expressed in thousands)</i>	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Adopted	FY24 Adopted
<b>Risk Management</b>	<b>\$1,228</b>	<b>\$1,190</b>	<b>\$1,154</b>	<b>\$1,285</b>	<b>\$1,302</b>
Safety inspections and incident reviews	-	-	-	-	50
Number of employees trained	-	-	-	-	4,500
Outreach events	-	-	-	-	18
Number of employees served	-	-	-	-	4,800
Incidents reported	1,913	1,764	1,993	<1,831	<2,079
Safety inspections made	51	65	99	48	-
Number of training sessions offered	108	269	185	130	-
<b>Environmental Management</b>	<b>\$337</b>	<b>\$381</b>	<b>\$557</b>	<b>\$478</b>	<b>\$656</b>
Environmental audits and inspections	-	-	-	-	50
Environmental audits	12	12	25	12	-
Environmental inspections	43	46	46	46	-



## Real Estate Assessment

Real Estate Assessment annually assesses all real property in PWC, maintains property ownership records, and administers the County's tax relief programs. To perform these duties, the Real Estate Assessment Office gathers and maintains data on every property in the County. The Real Estate Assessment Office also collects and analyzes data pertaining to real estate market indicators such as sales and property income and expense data. This information enables staff to assess property at fair market value as required by law.

Key Measures	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Adopted	FY24 Adopted
Overall accuracy in annual assessment	95%	95%	93%	93%	93%
Appealed real estate assessments upheld by the Board of Equalization	89%	79%	81%	80%	80%

Program Activities & Workload Measures <i>(Dollar amounts expressed in thousands)</i>	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Adopted	FY24 Adopted
<b>Mass Appraisal of Real Property</b>	<b>\$2,954</b>	<b>\$3,168</b>	<b>\$3,246</b>	<b>\$3,521</b>	<b>\$3,678</b>
Sales transferring ownership of property	13,757	16,343	17,332	16,000	16,000
Sales verified to establish the assessments	7,674	10,391	12,814	9,000	10,000
Parcels per appraiser	6,033	6,060	6,097	6,100	5,897
<b>Customer Service</b>	<b>\$766</b>	<b>\$825</b>	<b>\$707</b>	<b>\$846</b>	<b>\$905</b>
Total inquiries	14,461	16,502	20,882	16,000	18,000
Internet user sessions on Real Property Assessment site	540,320	586,698	1,113,893	550,000	800,000
Tax relief applications processed	5,389	6,253	6,489	6,400	6,400

## Procurement Services

Procurement Services promotes excellence and efficiency by maximizing fair and open competition, while obtaining quality goods and services that support the mission of the County in compliance with applicable laws and regulations.

Key Measures	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Adopted	FY24 Adopted
External customers' procurement process satisfaction	79%	73%	87%	85%	90%
Internal customers' procurement process satisfaction	84%	73%	81%	80%	85%

Program Activities & Workload Measures <i>(Dollar amounts expressed in thousands)</i>	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Adopted	FY24 Adopted
<b>Procure Goods and Services</b>	<b>\$1,338</b>	<b>\$1,362</b>	<b>\$1,437</b>	<b>\$1,608</b>	<b>\$1,947</b>
Purchase card spend per Purchase Card Program FTE (fiscal year)	-	-	-	-	\$6.8M
Solicitations issued annually	64	54	79	82	80
Purchase card spend (fiscal year)	-	\$10.0M	\$12.3M	\$10.0M	\$13.5M
Purchase order spend per Contract Specialist FTE (fiscal year)	\$40.7M	\$103.9M	\$64.5M	\$41.0M	\$62.5M
Purchase order spend (fiscal year)	\$407.2M	\$934.8M	\$709.4M	\$410.0M	\$750.0M
Purchase card spend per Purchase Card Program FTE (calendar year)	\$4.4M	\$4.6M	\$6.2M	\$5.0M	-

## Tax Administration

Tax Administration enrolls and assesses personal and business property for local taxation; bills and collects current and delinquent property taxes; deposits and records revenues; and enforces compliance with local tax laws.

Key Measures	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Adopted	FY24 Adopted
Cumulative delinquent tax as a percent of total tax levy	1.0%	1.0%	1.0%	1.0%	1.0%

Program Activities & Workload Measures <i>(Dollar amounts expressed in thousands)</i>	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Adopted	FY24 Adopted
<b>Bill Tax Items</b>	<b>\$3,791</b>	<b>\$3,606</b>	<b>\$4,076</b>	<b>\$4,341</b>	<b>\$5,544</b>
All tax items processed	719,453	714,458	714,174	725,000	722,200
<b>Collect County Revenue</b>	<b>\$2,636</b>	<b>\$2,550</b>	<b>\$2,829</b>	<b>\$3,435</b>	<b>\$4,107</b>
Delinquency notices sent	95,823	93,317	88,625	100,000	90,000
Real property taxes levied	\$729.2M	\$767.7M	\$814.3M	\$768.0M	\$834.1M
Real property taxes collected	\$726.9M	\$763.5M	\$812.6M	\$764.0M	\$832.4M

## Treasury Management

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

Key Measures	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Adopted	FY24 Adopted
First year accuracy of the five-year revenue forecast	101%	102%	105%	99-102%	99-102%

Program Activities & Workload Measures <i>(Dollar amounts expressed in thousands)</i>	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Adopted	FY24 Adopted
<b>Financial Analysis</b>	<b>\$219</b>	<b>\$288</b>	<b>\$290</b>	<b>\$302</b>	<b>\$328</b>
Financial planning documents prepared	268	428	406	325	325
Finance issues reviewed or analyzed	80	226	227	175	150
<b>Debt Management</b>	<b>\$258</b>	<b>\$264</b>	<b>\$273</b>	<b>\$326</b>	<b>\$356</b>
Bond sales executed	2	2	2	2	2
Value of outstanding debt	\$1.09B	\$1.14B	\$1.07B	\$1.26B	\$1.20B
<b>Cash Management/Investments/Banking</b>	<b>\$434</b>	<b>\$462</b>	<b>\$422</b>	<b>\$625</b>	<b>\$611</b>
Assets under management	\$1.15B	\$1.48B	\$1.52B	\$1.53B	\$1.62B

## Director's Office

The Director's Office provides leadership, coordination, oversight, and sound financial management over the financial affairs of the County, including the areas of tax administration, real estate assessments, procurement, risk and wellness, treasury management, payroll and disbursement, financial reporting and control, and financial systems administration, to ensure compliance with statutory and administrative requirements of the Director of Finance position as defined by State and County codes.

Key Measures	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Adopted	FY24 Adopted
Maintain three AAA bond ratings	Yes	Yes	Yes	Yes	Yes
Compliance with Principles of Sound Financial Management	100%	100%	98%	100%	100%

Program Activities & Workload Measures <i>(Dollar amounts expressed in thousands)</i>	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Adopted	FY24 Adopted
<b>Leadership, Coordination and Oversight</b>	<b>\$793</b>	<b>\$772</b>	<b>\$905</b>	<b>\$728</b>	<b>\$1,095</b>
Trackers responded to	8	8	5	10	8
Revenue forecasts generated	83	37	45	40	40
BOCS agenda items processed	318	285	307	350	350

## Financial Systems Services

Financial Systems Services provides organizational support and coordination for the financial management, budget, tax administration, human resources/payroll, and corresponding systems. The program provides guidance for implementing processes and procedures for efficient and effective systems.

Key Measures	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Adopted	FY24 Adopted
Achieve project milestones outlined per project	91%	95%	95%	95%	95%
Work tickets completed as a percent of those created	98%	97%	96%	97%	97%

Program Activities & Workload Measures <i>(Dollar amounts expressed in thousands)</i>	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Adopted	FY24 Adopted
<b>Maintain the County's Financial Systems</b>	<b>\$705</b>	<b>\$717</b>	<b>\$920</b>	<b>\$2,355</b>	<b>\$2,796</b>
Number of active vendor users	17,832	17,852	19,031	18,744	20,934
Number of active system users	6,423	6,439	6,419	7,850	6,500