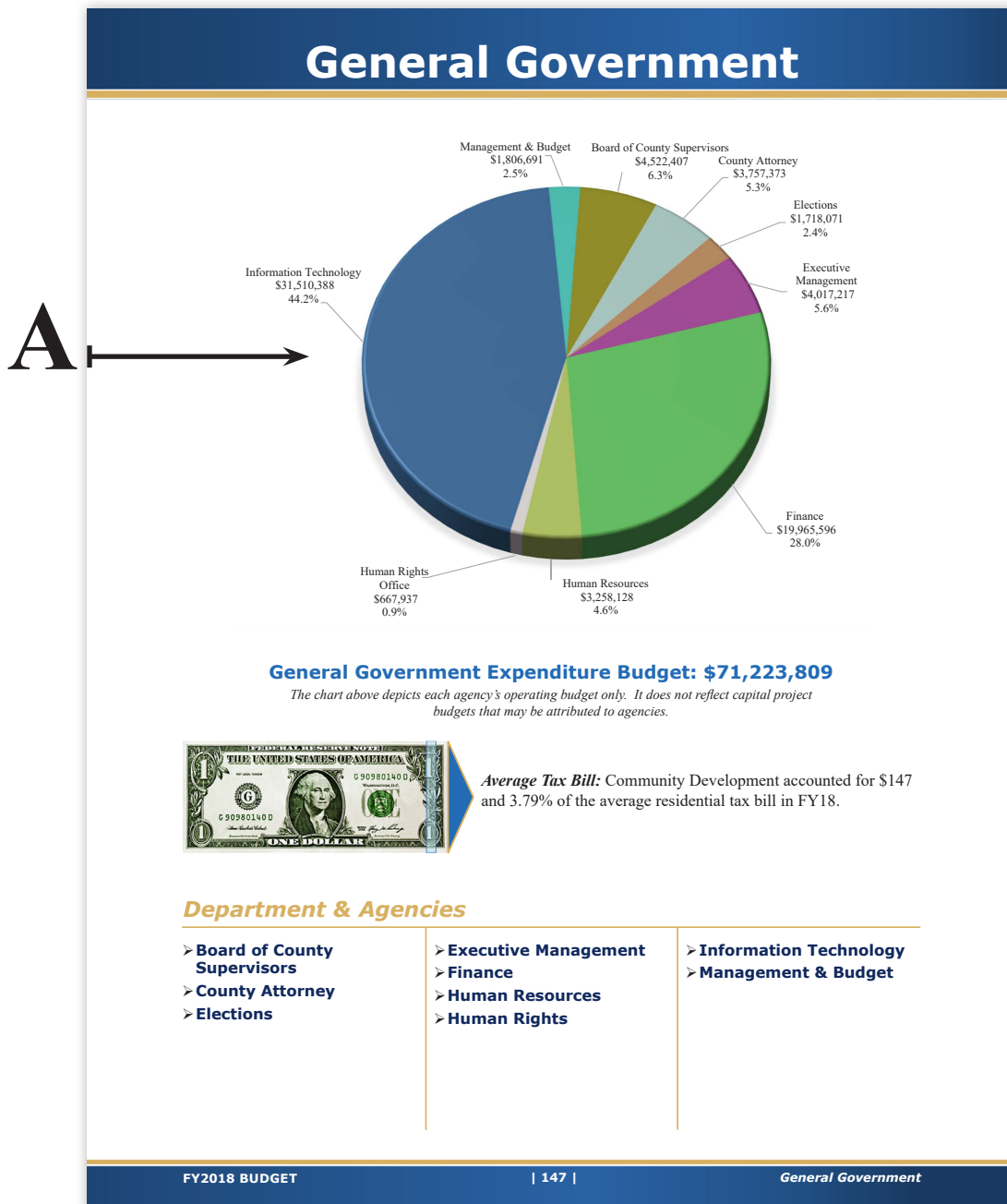


# Agency Page Information

## 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 FY18 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 FY18 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**

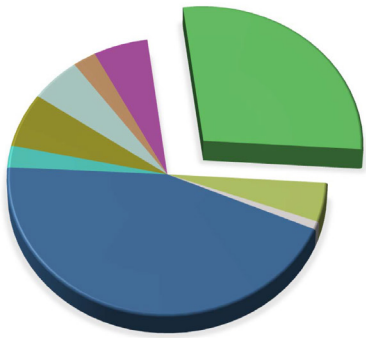
The mission of the Finance Department is to promote excellence, quality and efficiency by maximizing available resources and providing innovative financial and risk management services to a broad range of internal and external customers through sound financial management practices, effective leadership and a team of employees committed to maintaining fiscal integrity and financial solvency of the County government.

**B** → **Expenditure Budget:**  
**\$19,965,596**

*28.0% of General Government*

**Programs:**

- Financial Reporting & Control: \$4,606,647
- Payroll & Disbursements: \$989,687
- Risk Management: \$1,407,961
- Real Estate Assessment: \$3,610,620
- Purchasing: \$1,182,031
- Tax Administration: \$5,907,711
- Treasury Management: \$1,045,549
- Director's Office: \$1,215,390



**General Government Expenditure Budget:**  
**\$71,223,809**

**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 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](#); [15.2-716.1](#)

**County Code:** Chapter 2 ([Government Services](#)), Chapter 2.5 ([Alarm Systems](#)), Chapter 3 ([Amusements](#)), Chapter 4 ([Dog License](#)), Chapter 9.1-15 ([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](#))

FY2018 BUDGET| 166 |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 FY14, FY15, and FY16. Adopted budget information is displayed for FY17 and adopted budget information for FY18. The last column calculates the change between the FY17 adopted and FY18 adopted budgets. Four 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.

**D** →

Finance						
Expenditure and Revenue Summary						
	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Adopted	FY18 Adopted	% Change Budget FY17/Budget FY18
<b>Expenditure by Program</b>						
Financial Reporting & Control	\$3,255,997	\$4,465,910	\$4,699,878	\$4,861,284	\$4,606,647	(5.24%)
Payroll & Disbursements	\$951,515	\$953,676	\$971,097	\$987,562	\$989,687	3.35%
Risk Management	\$1,191,670	\$1,192,065	\$1,191,979	\$1,197,700	\$1,407,961	17.56%
Real Estate Assessment	\$3,316,665	\$3,246,938	\$3,305,399	\$3,344,024	\$3,610,620	7.97%
Purchasing	\$1,103,698	\$995,354	\$1,136,679	\$1,198,303	\$1,182,031	(1.36%)
Tax Administration	\$5,313,479	\$5,301,608	\$5,708,556	\$5,850,950	\$5,907,711	0.97%
Treasury Management	\$1,050,539	\$1,023,250	\$1,137,424	\$1,054,878	\$1,045,549	(0.88%)
Finance Director's Office	\$650,715	\$505,092	\$676,891	\$640,891	\$1,215,390	89.64%
<b>Total Expenditures</b>	<b>\$16,834,277</b>	<b>\$17,683,834</b>	<b>\$18,827,903</b>	<b>\$19,105,591</b>	<b>\$19,965,596</b>	<b>4.50%</b>
<b>Expenditure by Classification</b>						
Salaries and Benefits	\$12,008,475	\$11,967,949	\$13,055,094	\$13,663,808	\$14,471,916	5.91%
Capital Outlay	\$8,695	\$0	\$0	\$17,909	\$17,909	0.00%
Contractual Services	\$1,503,979	\$1,811,902	\$1,462,185	\$1,786,189	\$1,866,189	4.48%
Internal Services	\$2,360,483	\$2,927,050	\$3,262,513	\$3,247,861	\$3,208,495	(1.21%)
Purchase of Goods & Services	\$910,962	\$938,484	\$1,009,233	\$1,285,134	\$1,296,398	0.88%
Leases & Rentals	\$40,684	\$38,450	\$38,878	\$50,284	\$50,284	0.00%
Reserves & Contingencies	\$0	\$0	\$0	(\$945,594)	(\$945,594)	0.00%
Transfers Out	\$1,000	\$0	\$0	\$0	\$0	0.00%
<b>Total Expenditures</b>	<b>\$16,834,277</b>	<b>\$17,683,834</b>	<b>\$18,827,903</b>	<b>\$19,105,591</b>	<b>\$19,965,596</b>	<b>4.50%</b>
<b>Funding Sources</b>						
Permits & Fees	\$190	\$8,420	\$140	\$250	\$250	0.00%
Fines & Forfeitures	\$24,989	\$26,959	\$26,987	\$12,000	\$12,000	0.00%
Use of Money & Property	\$178,918	\$151,560	\$149,732	\$7,200	\$7,200	0.00%
Miscellaneous Revenue	\$72,204	\$91,456	\$101,970	\$81,338	\$81,338	0.00%
Non-Revenue Receipts	\$12,477	\$3,840	\$280	\$0	\$0	0.00%
General Property Taxes	\$1,568,634	\$1,564,053	\$1,748,521	\$1,506,665	\$1,506,665	0.00%
Charges for Services	\$156,430	\$128,800	\$128,800	\$125,181	\$125,181	0.00%
Revenue from Commonwealth	\$652,444	\$646,615	\$675,669	\$559,724	\$559,724	0.00%
Transfers In	\$185,112	\$104,950	\$240,611	\$229,111	\$229,111	0.00%
<b>Total Designated Funding Sources</b>	<b>\$2,851,397</b>	<b>\$2,726,653</b>	<b>\$3,072,151</b>	<b>\$2,521,469</b>	<b>\$2,521,469</b>	<b>0.00%</b>
<b>Net General Tax Support</b>	<b>\$13,982,880</b>	<b>\$14,957,181</b>	<b>\$15,755,752</b>	<b>\$16,584,122</b>	<b>\$17,444,127</b>	<b>5.19%</b>
<b>Net General Tax Support</b>	<b>83.06%</b>	<b>84.58%</b>	<b>83.68%</b>	<b>86.80%</b>	<b>87.37%</b>	

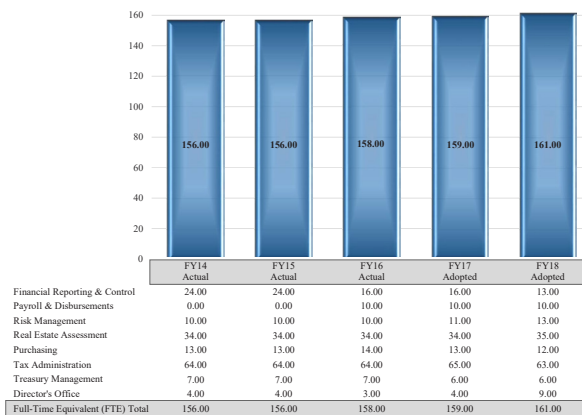
# Agency Page Information

- E. **Staff History by Program** - Chart and table showing the staffing history and the total authorized full-time and part-time positions for FY14 actual, FY15 actual, FY16 actual, FY17 adopted, and FY18 adopted staffing 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 FY18 budget changes for the agency as a whole.

E

## Finance

### Staff History by Program



F

### Future Outlook

**Technology** - The County has moved toward an Enterprise Solution for the County. However, due to funding constraints the County only initially implemented core modules of the financial management system. It is the County's intent to pursue expansion of the financial management system where additional efficiencies can be gained and procedures systematized by implementing additional modules and eliminate the need for separate stand-alone systems. The County also desires to more fully embrace transparency and accountability through robust reporting functionality, the use of dashboards and implementation of a citizen portal. In addition, the County is in need of a replacement Human Resource Information System that integrates with the financial management system to better support a complex workforce and effectively manage the County's human capital. All of these initiatives require an investment of County funds.

**Growth in Unfunded Federal Mandates and Compliance Audits/Inspections** - The federal government has increased enforcement, oversight, and reporting requirements for certain industries, including local governments. As a result, municipalities have seen an unprecedented number of new regulations, compliance requirements, and unfunded mandates. The impact is manifesting in the need for additional staff to maintain compliance. The County's ability to estimate costs in these areas is compromised due to the sheer volume of changes to be implemented, the likelihood of new "unanticipated consequences," and the lack of clarity with regard to the perceived baseline level of compliance. Areas of particular focus by federal and/or state agencies include Internal Revenue Service (IRS) audits of tax-exempt debt issuances, Securities Exchange Commission (SEC)/Municipal Securities Rulemaking Board (MSRB) investigations related to post-issuance compliance

G

### General Overview

- A. **Internal Service Fund (ISF) Technology Budget** - The County annually allocates all technology costs to agencies through an ISF, using the approved cost basis for each technology activity. Technology activities include phone, radio and computer support, business systems support, GIS, web services, capital equipment replacement, and administration. In FY18, the Finance technology bill decreases by \$230,917.
- B. **Establish New Activity in Director's Office Program** - The budget includes position shifts to establish a new activity in the Director's Office named System Administration, which will support the administration of the Ascend financial system. The new activity is supported by five full-time equivalent positions shifted from the Financial Reporting and Control (three positions shifted) program, the Treasury Management program (one position shifted) and the Purchasing program (one position shifted). The shifts have no impact on the general fund.
- C. **Position Shift to Human Rights** - [BOCS Resolution 16-841](#) authorized the transfer of one Accounting Assistant I position from the Finance, Tax Administration program to the Office of Human Rights. The shift has no impact on the general fund.
- D. **Position Shift from Tax Administration to Treasury Management** - The budget includes a position shift of one Financial Analyst II position from the Tax Administration program to the Treasury Management program. The shift has no impact on the general fund.

# Agency Page Information

- H. Budget Initiatives** - Budget adjustments for each program are grouped into three categories, including budget reductions, budget initiatives (additions), and budget 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 outcome measures, generally, 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 FY14 actual, FY15 actual, FY16 actual, FY17 adopted, and FY18 adopted.
  - 4. Workload Measures** - Performance measures, specifically workload measures, which demonstrates an aspect of work performed within the activity.

**H**

→ **Budget Initiatives**

**A. Budget Initiatives**

**1. Add Two Environmental Specialist Positions – Risk Management**

Expenditure	\$137,343
Revenue	\$0
General Fund Impact	\$137,343
FTE Positions	2.0

**a. Description** - This initiative funds two full-time equivalent (FTE) Environmental Specialist positions in the Risk Management program, Environmental Management activity. The positions would enhance the ability of the County's environmental management system (EMS) to focus on changing state and federal regulations related to environmental protection and compliance for County owned assets and activities.

The first position would focus on compliance training, audits, inspections, and required EMS program filings. The second position would focus on equipment and waste, including generators, septic and other underground tanks, wells, permits, disposal and recycling of hazardous material. One position will include full-year costs and the other half-year costs in FY18, both will be full-year costs in FY19 and beyond. The FY18 total cost of the new positions includes salary and benefits (\$127,141) and information technology costs (\$10,202).

**b. Service Level Impacts** - The following service level will be impacted:

<b>Environmental audits</b>	
FY18 w/o Addition	6
FY18 w/ Addition	8
<b>Environmental inspections</b>	
FY18 w/o Addition	23
FY18 w/ Addition	30

**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 (GAAP) and complies with the Single Audit Act of 1984, as amended. The program manages and coordinates the annual audit of the County's financial statements as required by the Code of Virginia.

Key Measures	FY14 Actuals	FY15 Actuals	FY16 Actuals	FY17 Adopted	FY18 Adopted
Receive Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	-	Yes	Yes
Compliance with relevant Principles of Sound Financial Management	100%	100%	100%	100%	100%
Audit adjustments	1	0	-	<5	<5

Program Activities & Workload Measures (Dollar amounts expressed in thousands)	FY14 Actuals	FY15 Actuals	FY16 Actuals	FY17 Adopted	FY18 Adopted
<b>Maintain the County's Financial Records</b>	<b>\$3,256</b>	<b>\$4,466</b>	<b>\$4,700</b>	<b>\$4,861</b>	<b>\$4,607</b>
Financial transactions	528,506	559,109	588,090	550,000	550,000
Capital asset transactions	1,741	1,850	3,360	2,000	2,500

# Agency Page Information

