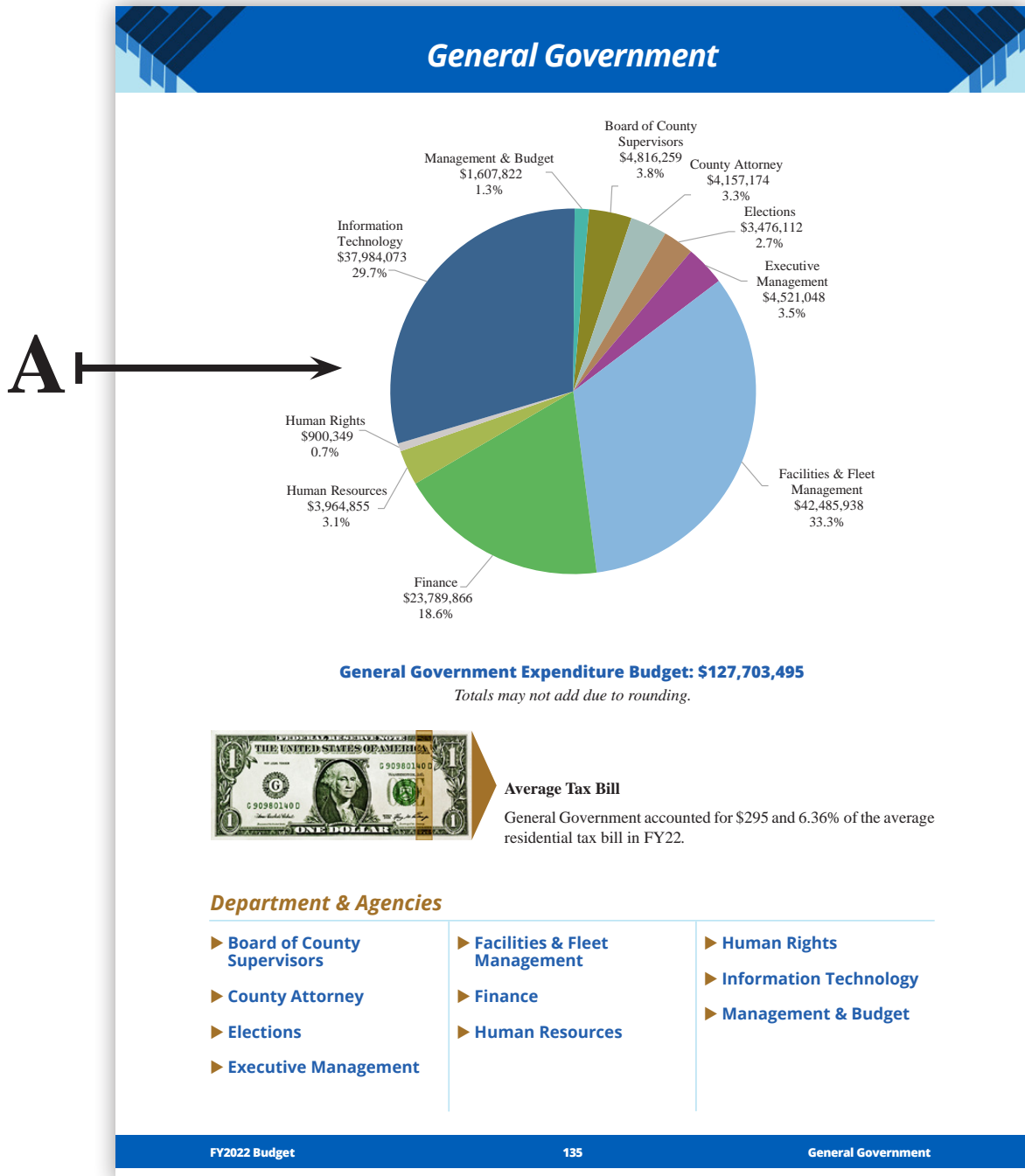


Agency Page Information

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 FY22 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 FY22 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.

Expenditure Budget: \$
\$23,789,866

18.6% of General Government

Programs:

- Financial Reporting & Control: \$5,104,015
- Payroll & Disbursements Services: \$1,301,303
- Risk and Wellness Services: \$1,724,797
- Real Estate Assessment: \$4,193,233
- Procurement Services: \$1,421,310
- Tax Administration: \$7,443,563
- Treasury Management: \$1,232,851
- Director’s Office: \$634,753
- Financial Systems Services: \$734,041

General Government Expenditure Budget:
\$127,703,495

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 9.2-5](#) (Planning, budgeting, accountability and purchasing), [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)

B ←

FY2022 Budget
166
General Government

Agency Page Information

D. Expenditure and Revenue Summary – The expenditure and revenue summaries provide historical and adopted expenditure and revenue information for each agency. For historical reference, actual expenditures, and revenues are reported for FY18, FY19, and FY20. Adopted budget information is displayed for FY21 and FY22. The last column calculates the percentage change between the FY21 adopted and FY22 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 County 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 agency’s expenditure budget that is supported by the County’s 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

	FY18 Actuals	FY19 Actuals	FY20 Actuals	FY21 Adopted	FY22 Adopted	% Change Budget FY21/ Budget FY22
Expenditure by Program						
Financial Reporting & Control	\$4,644,879	\$4,685,293	\$4,712,417	\$4,828,381	\$5,104,015	5.71%
Payroll & Disbursement Services	\$1,026,200	\$974,035	\$1,047,098	\$1,225,978	\$1,301,303	6.14%
Risk & Wellness Services	\$1,479,651	\$1,542,840	\$1,565,497	\$1,772,796	\$1,724,797	(2.71%)
Real Estate Assessment	\$3,388,008	\$3,567,778	\$3,719,629	\$4,114,301	\$4,193,233	1.92%
Procurement Services	\$1,163,496	\$1,146,896	\$1,338,009	\$1,344,742	\$1,421,310	5.69%
Tax Administration	\$5,753,321	\$5,978,591	\$6,256,229	\$6,837,209	\$7,443,563	8.87%
Treasury Management	\$1,002,026	\$1,104,273	\$911,147	\$1,158,719	\$1,232,851	6.40%
Director's Office	\$1,464,779	\$743,501	\$792,807	\$725,805	\$634,753	(12.54%)
Financial Systems Services	\$0	\$659,927	\$705,033	\$698,377	\$734,041	5.11%
Total Expenditures	\$19,922,360	\$20,403,134	\$21,047,866	\$22,706,308	\$23,789,866	4.77%
Expenditure by Classification						
Salaries & Benefits	\$13,887,233	\$14,215,699	\$15,591,403	\$16,213,656	\$17,268,451	6.51%
Contractual Services	\$2,023,638	\$2,037,825	\$1,999,092	\$2,265,621	\$2,287,621	0.09%
Internal Services	\$3,317,916	\$3,265,559	\$3,384,558	\$3,184,685	\$3,208,647	0.75%
Purchase of Goods & Services	\$1,114,532	\$1,301,739	\$1,113,425	\$1,502,245	\$1,505,045	0.19%
Debt Maintenance	\$0	\$0	\$224	\$0	\$0	-
Capital Outlay	\$9,400	\$0	\$0	\$16,625	\$16,625	0.00%
Leases & Rentals	\$21,964	\$34,082	\$45,414	\$46,784	\$46,784	0.00%
Reserves & Contingencies	(\$452,322)	(\$451,771)	(\$687,791)	(\$523,307)	(\$523,307)	0.00%
Amortization	\$0	\$0	\$1,542	\$0	\$0	-
Total Expenditures	\$19,922,360	\$20,403,134	\$21,047,866	\$22,706,308	\$23,789,866	4.77%
Funding Sources						
Permits & Fees	\$150	\$120	\$80	\$250	\$250	0.00%
Fines & Forfeitures	\$38,189	\$55,004	\$56,909	\$12,000	\$12,000	0.00%
Use of Money & Property	\$74,141	\$62,103	\$2,608	\$7,200	\$7,200	0.00%
Miscellaneous Revenue	\$183,949	\$217,802	\$234,961	\$270,191	\$186,578	(30.95%)
General Property Taxes	\$2,771,267	\$2,753,556	\$2,831,796	\$2,813,886	\$3,042,358	8.12%
Charges for Services	\$228,800	\$228,800	\$348,800	\$225,181	\$308,794	37.13%
Revenue from Commonwealth	\$696,613	\$698,900	\$718,492	\$736,099	\$758,819	3.09%
Transfers In	\$237,281	\$236,611	\$236,611	\$236,611	\$236,611	0.00%
Total Designated Funding Sources	\$4,230,389	\$4,252,895	\$4,430,257	\$4,301,418	\$4,552,610	5.84%
Net General Tax Support	\$15,691,970	\$16,150,239	\$16,617,610	\$18,404,890	\$19,237,256	4.52%
Net General Tax Support	78.77%	79.16%	78.95%	81.06%	80.86%	

FY2022 Budget 167 General Government

Agency Page Information

- E. **Staff History by Program** – Chart and table showing the staffing history for FY18 actual, FY19 actual, FY20 actual, FY21 adopted, and FY22 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 FY22 budget changes for the agency.

Finance

E → **Staff History by Program**

	FY18 Actuals	FY19 Actuals	FY20 Actuals	FY21 Adopted	FY22 Adopted
Financial Reporting & Control	13.00	13.00	13.00	14.00	16.00
Payroll & Disbursements Services	10.00	10.00	12.00	12.00	12.00
Risk and Wellness Services	13.00	13.00	14.00	14.00	13.00
Real Estate Assessment	35.00	35.00	35.00	36.00	36.00
Procurement Services	12.00	12.00	14.00	14.00	14.00
Tax Administration	63.00	62.00	66.00	66.00	70.00
Treasury Management	6.00	6.00	6.00	6.00	6.00
Director's Office	9.00	4.00	4.00	4.00	3.00
Financial Systems Services	0.00	7.00	6.00	6.00	6.00
Full-Time Equivalent (FTE) Total	161.00	162.00	170.00	172.00	176.00

F → **Future Outlook**

Technology – The County began the migration and upgrade of its financial management system from a third-party hosted, off-premises solution to a cloud-based solution. Simultaneously, the County began replacing its human resource information system to integrate with the financial management system to better support a complex workforce and effectively manage the County’s human capital. Migration to the cloud will allow the County to take advantage of enhanced functionality, promote efficiencies by streamlining current processes, and increase

G → **General Overview**

A. Position Shifts Between Finance Programs – An Administrative Specialist position with salary & benefits totaling \$100,463 was shifted from the Director’s Office to Tax Administration. A Risk & Wellness Specialist position with salary & benefits totaling \$91,837 was shifted from Risk & Wellness Services to a Principal Fiscal Analyst in Financial Reporting & Control. A reorganization of Risk & Wellness Services allowed this FTE shift based on need in Financial Reporting & Control. These shifts had no general fund impact.

FY2022 Budget
168
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 FY18 actual, FY19 actual, FY20 actual, FY21 adopted, and FY22 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. Tax Evader Program – Tax Administration

Expenditure	\$228,472
Revenue	\$228,472
General Fund Impact	\$0
FTE Positions	3.00

a. **Description** – This initiative funds three new positions, all Financial Regulatory Specialists, and related office supplies. This staffing will fully support the Tax Evader program and website which will generate revenue to support these expenses. The County's Tax Evader program is a mechanism to enforce compliance of personal property tax laws in Prince William County (PWC). The Tax

Finance

I



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 Comprehensive Annual 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	FY18 Actuals	FY19 Actuals	FY20 Actuals	FY21 Adopted	FY22 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	1	1	<5	<3

Program Activities & Workload Measures (Dollar amounts expressed in thousands)	FY18 Actuals	FY19 Actuals	FY20 Actuals	FY21 Adopted	FY22 Adopted
Maintain the County's Financial Records	\$4,644	\$4,685	\$4,712	\$4,828	\$5,104
Financial transactions	611,285	621,212	609,396	653,250	620,000
Capital asset transactions	850	955	719	1,000	841

