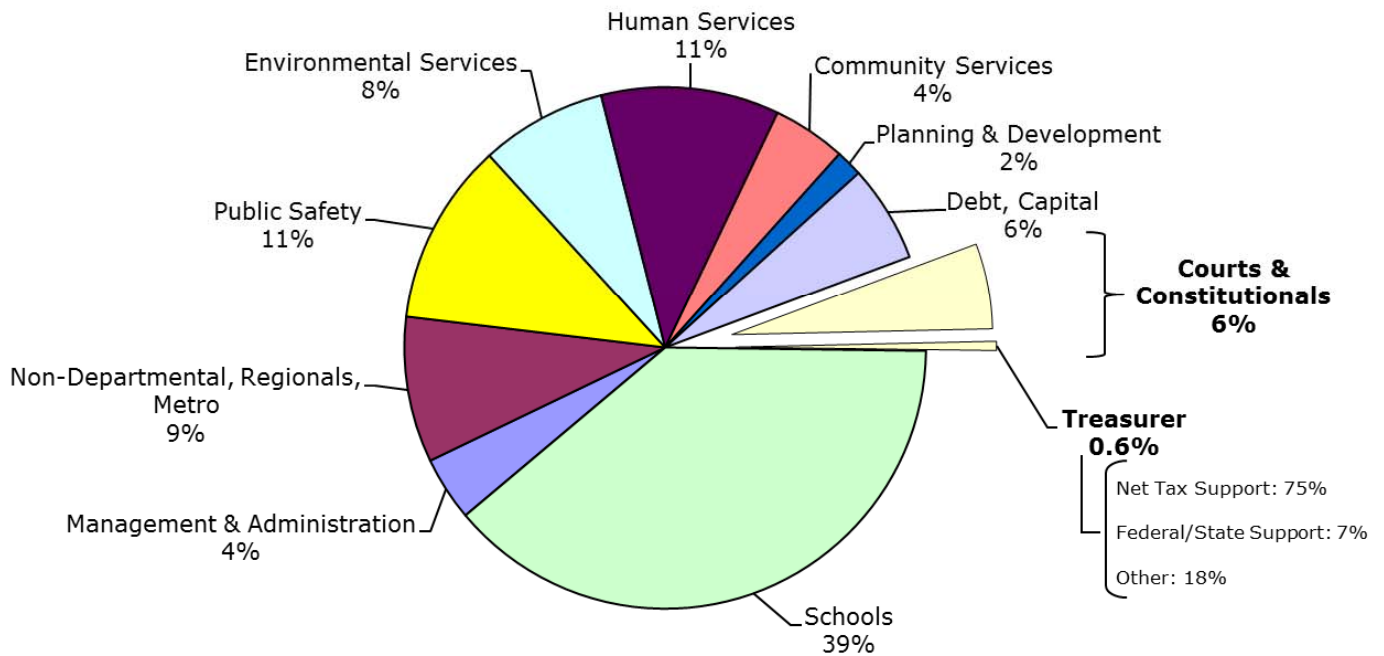


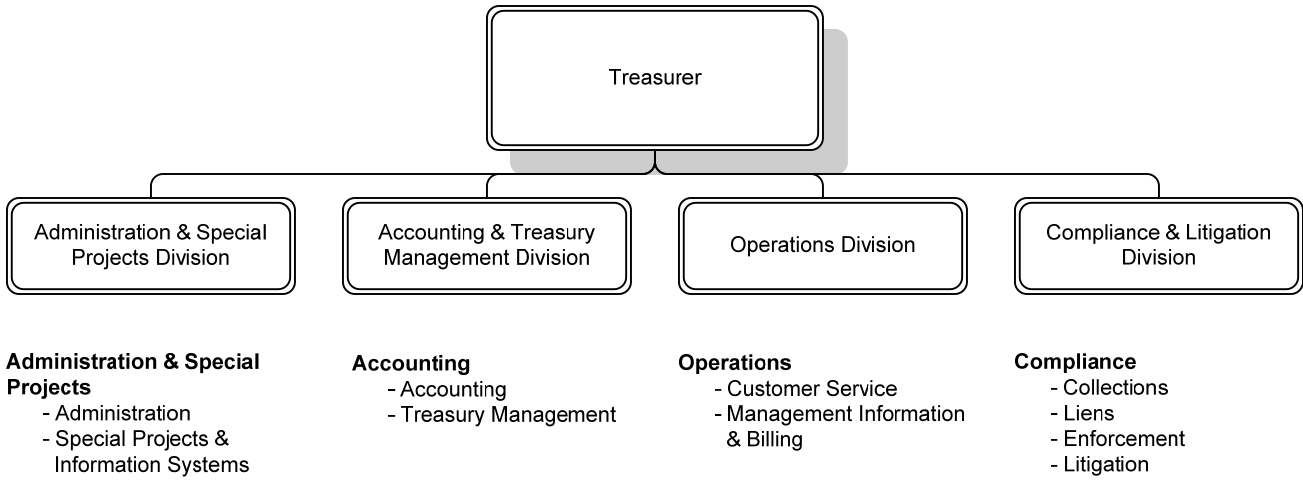
Our Mission: To receive, safeguard, and disburse County funds

In order that society can conduct itself in a civilized manner, that the ends of justice can be served, and that government can ensure the provision of services to its citizenry, it is the mission of the Treasurer’s Office, as defined by the Constitution of Virginia, to receive or collect state and local taxes and other revenues; to safeguard the funds; and to disburse the funds in accord with the dictates of the local governing body.

FY 2018 Proposed Budget - General Fund Expenditures



LINES OF BUSINESS



SIGNIFICANT BUDGET CHANGES

The FY 2018 proposed expenditure budget for the Treasurer’s Office is \$7,035,346, a two percent increase from the FY 2017 adopted budget. The FY 2018 proposed budget reflects:

- ↑ Personnel increases due to employee salary increases, an increase in the County’s cost for employee health insurance, and retirement contributions based on current actuarial projections.
- ↑ Revenues increase due to a higher anticipated administrative compliance and court collections fees (\$162,163) and an increase in dog licensing fee revenue (\$10,000), partially offset by decreased iPark fees (\$32,249), reload fees (\$1,000), and a decrease in Easy Park meter revenue (\$6,694).
- ↓ Grant revenues decrease due to a decrease in ongoing State Compensation Board reimbursements (\$8,503), offset by a one-time State Compensation Board bonus as proposed in the Governor’s proposed budget (\$7,522).

DEPARTMENT FINANCIAL SUMMARY

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Proposed	% Change '17 to '18
Personnel	\$5,920,856	\$6,222,231	\$6,357,303	2%
Non-Personnel	899,913	678,136	678,043	-
Total Expenditures	6,820,769	6,900,367	7,035,346	2%
Fees	1,320,110	1,159,837	1,292,057	11%
Grants	491,538	499,971	498,990	-
Total Revenues	1,811,648	1,659,808	1,791,047	8%
Net Tax Support	\$5,009,121	\$5,240,559	\$5,244,299	-
Permanent FTEs	61.75	62.00	62.00	
Temporary FTEs	0.66	0.66	0.66	
Total Authorized FTEs	62.41	62.66	62.66	

ADMINISTRATION AND SPECIAL PROJECTS

PROGRAM MISSION

To ensure optimal use of available resources and high-quality service by providing functional office-wide administrative and systems support in areas including personnel management; detailed statistical analyses; preparation and monitoring of County and State budgets; information system analysis, design, and support; and special projects assigned by the Treasurer.

Administration

- Provides administrative support to the Treasurer.
- Performs and coordinates all office personnel functions.
- Oversees state and local legislative activities.
- Conducts statistical analyses and assists the Treasurer with projects necessary for reporting, presenting, and disseminating public information.

Special Projects and Information Systems

- Performs both ongoing and special one-time projects.
- Designs office forms, tax bills, and other distribution materials.
- Prepares and monitors both County and State annual budgets.
- Designs and maintains the Treasurer’s website.
- Performs information systems analysis, design, testing, documentation, and programming.

SIGNIFICANT BUDGET CHANGES

- ↑ Personnel increases due to employee salary increases, an increase in the County’s cost for employee health insurance, retirement contributions based on current actuarial projections, and staff turnover.
- ↓ Revenues decrease due to decreased iPark fees (\$32,249) and reload fees (\$1,000), and a decrease in Easy Park meter revenue (\$6,694), partially offset by an increase in dog licensing fees (\$10,000).
- ↓ Grant revenues decrease due to a decrease in State Compensation Board reimbursements (\$8,503), offset by a one-time State Compensation Board bonus as proposed in the Governor’s proposed budget (\$7,522).

ADMINISTRATION AND SPECIAL PROJECTS

PROGRAM FINANCIAL SUMMARY

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Proposed	% Change '17 to '18
Personnel	\$1,020,748	\$1,099,614	\$1,162,302	6%
Non-Personnel	502,657	170,859	170,766	-
Total Expenditures	1,523,405	1,270,473	1,333,068	5%
Fees	193,357	185,000	155,057	-16%
Grants	491,538	499,971	498,990	-
Total Revenues	684,895	684,971	654,047	-5%
Net Tax Support	\$838,510	\$585,502	\$679,021	16%
Permanent FTEs	8.00	9.00	9.00	
Temporary FTEs	-	-	-	
Total Authorized FTEs	8.00	9.00	9.00	

ACCOUNTING AND TREASURY MANAGEMENT

PROGRAM MISSION

To safeguard, manage, and account for all revenues and bond proceeds received for the County Government and Public Schools, ensuring the security, proper stewardship, and availability of these funds to meet County and Public School expenditure requirements. To provide and manage banking services for the County Government and Public Schools.

Accounting

- Prepares and enters data that accurately reflect revenue activity for the general fund and all other funds.
- Reports and remits funds received on behalf of the Commonwealth (e.g. estimated state income tax payments and transient occupancy tax) and reports abandoned property to the Commonwealth.
- Ensures the integrity of transactions entered into the general and subsidiary ledgers.
- Monitors established control procedures.
- Completes bank reconciliations.
- Develops policies and procedures to ensure that internal controls and the security of County funds are maintained.

Treasury Management

- Monitors the receipt of funds.
- Forecasts cash flow requirements.
- Selects banking services and maintains all banking relationships.
- Manages the investment portfolio for the County and seeks to match projected cash flow requirements with investment maturities consistent with the principles of Safety, Liquidity and Yield (SLY).
- Manages the County's bond arbitrage program.
- Prepares the Treasurer's reports for the County Finance Board.

SIGNIFICANT BUDGET CHANGES

- ↑ Personnel increases due to employee salary increases, an increase in the County's cost for employee health insurance, and retirement contributions based on current actuarial projections.

ACCOUNTING AND TREASURY MANAGEMENT

PROGRAM FINANCIAL SUMMARY

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Proposed	% Change '17 to '18
Personnel	\$1,361,240	\$1,271,379	\$1,292,209	2%
Non-Personnel	5,990	8,388	8,388	-
Total Expenditures	1,367,230	1,279,767	1,300,597	2%
Total Revenues	-	-	-	-
Net Tax Support	\$1,367,230	\$1,279,767	\$1,300,597	2%
Permanent FTEs	10.75	11.00	11.00	
Temporary FTEs	-	-	-	
Total Authorized FTEs	10.75	11.00	11.00	

PERFORMANCE MEASURES

Critical Measures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate
Number of Bank Accounts managed at June 30	49	58	57	55	55	55
Bank reconciliation within accounting close date	100%	100%	100%	100%	100%	100%
Number of months investment performance outperforms 90 day T-bill rate benchmark	12/12	12/12	12/12	12/12	12/12	12/12
Balance of Funds at June 30	\$558,430,550	\$619,967,140	\$649,929,875	\$720,594,780	n/a	n/a
Balance of Unexpended Bond Proceeds at June 30 (SNAP – State Non Arbitrage Program)	\$252,659,649	\$252,006,369	\$265,089,771	\$192,720,320	n/a	n/a
Investment Interest Income (Cash Basis)	\$4,346,131	\$4,403,355	\$3,598,755	\$5,818,222	\$5,300,000	\$6,000,000

ACCOUNTING AND TREASURY MANAGEMENT

Supporting Measures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate
Meet or exceed the Department of Management and Finance monthly closing schedule	100%	100%	100%	100%	100%	100%
Number of audit exceptions in the annual state funds audit report	0	0	0	0	0	0
Number of significant audit (outside) exceptions included in the final audit report attributable to the Treasurer's Office	0	0	0	0	0	0

- Managed bank accounts include traditional checking and savings as well as investment accounts at banks (money market, CD).
- The Treasurer's Office is unable to estimate future fund balances because they are reliant on actions by the County Board and planned expenditures by the County.
- The Balance of Funds at June 30 includes cash from all funds excluding SNAP.
- The Balance of Unexpended Bond Proceeds (SNAP) is effected by both bond issuance activity and spend/reimbursement activity. Future estimates are highly dependent on market driven future issuance levels, as well as project expenditures. Again, the Treasurer's Office is unable to predict this.
- Investment interest income is provided on a cash basis, including earnings on unexpended bond proceeds.
- Investment interest income increased between FY 2015 and FY 2016 due to the increased size of the portfolio and higher market rates. The expected decrease in investment interest income (cash basis) from FY 2016 to FY 2017 is due to decreased State Non Arbitrage Program ("SNAP") investment earnings. The SNAP changed its investment structure in FY 2017 due to SEC regulation changes. During the transition period, SNAP proceeds were invested temporarily in a program-compliant, but lower yielding, investment vehicle. The proceeds have since been fully transitioned, and future yield is expected to be in line with prior non-transition-period yields.

PROGRAM MISSION

The mission of the Operations Division is to manage all revenue transactions, and issue various County licenses. In addition, we maximize customer convenience through face-to-face, telephone, and written customer service, and by providing convenient and accessible methods of payment.

The Operations Division is comprised of two sections: Customer Service and Management Information and Billing.

Customer Service

- Processes all directly-remitted County revenue and provides the associated face-to-face customer service required to help customers understand their obligations and resolve problems.
- Processes payments received by other County departments and agencies.
- Transmits payment files for nightly posting to the accounts receivable systems.
- Provides frontline County services, among other activities, by issuing County vehicle decals and dog licenses, and accepting applications and payments for residential zone parking permits.
- Provides support for the Arlington County online payment portal (CAPP) including telephone, email, and face-to-face customer service. Creates and maintains customer accounts to include address maintenance, account consolidation, and real estate tax account set up. Coordinates with vendor to ensure optimum functionality of CAPP.

Management Information and Billing

- Maintains the accounts receivable files for all County taxes, and adjusts those accounts to assess and abate late payment penalties, resolve payment posting problems, and process customer refunds.
- Reconciles the accounts receivable files to the County's general ledger.
- Performs and coordinates updates to handle real estate tax exemptions and deferrals, new construction tax billing, and other real estate issues.
- Coordinates with other County agencies and outside vendors to produce timely and accurate tax bills.
- Manages programs for processing payments through lockbox and mortgage tax services and other alternative customer payment options.

SIGNIFICANT BUDGET CHANGES

- ↑ Personnel increases due to employee salary increases, an increase in the County's cost for employee health insurance, and retirement contributions based on current actuarial projections.

OPERATIONS

PROGRAM FINANCIAL SUMMARY

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Proposed	% Change '17 to '18
Personnel	\$1,313,333	\$1,535,194	\$1,561,075	2%
Non-Personnel	362,130	276,915	276,915	-
Total Expenditures	1,675,463	1,812,109	1,837,990	1%
Total Revenues	-	-	-	-
Net Tax Support	\$1,675,463	\$1,812,109	\$1,837,990	1%
Permanent FTEs	19.00	18.00	18.00	
Temporary FTEs	-	-	-	
Total Authorized FTEs	19.00	18.00	18.00	

PERFORMANCE MEASURES

Customer Service Section

Critical Measures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate
Average time to process and mail a dog license (in minutes)	6	6	6	6	6	6
Percentage of Real Estate Registrations completed within one week	n/a	63%	76%	88%	90%	92%
Percentage of emails answered within 2 business days	100%	100%	100%	100%	100%	100%

OPERATIONS

Supporting Measures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate
Average time a taxpayer waits for assistance at a counter (in minutes)	6	6	6	6	6	6
Real Estate returned mail items processed	1,001	924	969	2,959	2,900	2,900
Number of cashier payments	156,710	148,793	111,317	91,377	90,000	90,000
Dog license revenue	\$62,118	\$62,789	\$69,085	\$68,929	\$70,000	\$70,000
Dog license sales (accounts)	3,451	3,570	3,805	3,859	3,500	4,000
Manual real estate registration transfers	5,001	6,158	5,242	6,512	5,775	6,000
Customer email responses	5,737	5,934	6,390	7,423	7,000	7,000
Percent of dog licenses processed within 4 business days	100%	100%	100%	100%	100%	100%
Customer maintenance work items completed	19,405	24,388	19,766	21,166	20,000	20,000

- The number of Real Estate returned mail items increased in FY 2016 when the office began researching and re-mailing returned real estate assessment letters issued by the Department of Real Estate Assessments.
- The number of cashier payments processed is decreasing because of fewer parking tickets and an increase in the number of departmental agencies accepting their own over-the-counter payments.
- The number of manual real estate registration transfers fluctuates with the number of real estate sales and transfers.
- Increased customer outreach to educate residents on tax and decal deadlines resulted in an increase in customer email inquiries and responses in FY 2016.

Management Information and Billing Section

Critical Measures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate
Taxpayers sent accurate original tax bills within 30 days of the due date	100%	100%	100%	100%	100%	100%
Average time on a phone call (minutes)	N/A	3	4	4	4	4

OPERATIONS

Supporting Measures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate
Customer phone calls answered	49,329	36,394	33,080	34,282	30,000	30,000
Number of accounts billed	240,611	236,907	234,515	234,802	235,000	235,000
Number of automated payments processed (bank account debit)	36,592	38,454	42,064	42,605	42,500	42,500
Number of fleet vehicles billed through the Fleet Payment Program	7,649	7,745	8,639	9,162	9,200	9,200
Number of tax bills processed through real mortgage companies and tax services	71,927	72,396	72,429	72,191	73,000	73,000
Number of transactions processed through the online payment portal (e-check and credit card)	197,891	212,447	222,827	226,473	230,000	235,000
Number of transactions processed through the wholesale & retail lockbox system	241,241	255,901	236,870	182,044	190,000	190,000
Number of refunds issued	16,543	23,189	16,303	15,929	16,000	16,000
Decal Revenue	\$4,971,836	\$4,981,832	\$4,982,387	\$4,934,901	\$5,000,000	\$5,000,000
Decal Issuance	159,979	159,701	159,745	187,516	185,000	185,000

- The decrease in the number of wholesale and retail lockbox payments in FY 2016 is the result of a decrease in the number of parking tickets due to the transition of the parking ticket software system.
- The number of refunds issued in FY 2014 was higher than in other years due to an increase in parking ticket refunds.
- The increase in decal issuance for FY 2016 is the result of a reporting change. Previously, decal issuance was counted as the number of active vehicle personal property tax accounts that were issued a decal by the end of the fiscal year. Beginning with FY 2016, the cumulative number of decals both issued and reissued to vehicles throughout the year is being reported.

PROGRAM MISSION

To reduce debt owed to Arlington County and the Commonwealth of Virginia.

The Compliance and Litigation Division's responsibility is to ensure the equitable distribution of the tax burden over the County's private and business population through the prompt and efficient collection of delinquent County taxes, parking tickets, debts owed to county agencies, and court debt (court fines, costs, forfeitures, penalties, and restitution). The Division is comprised of four functional areas: Collections, Court Collections, Enforcement, and Litigation.

Collections

- Collects overdue debt primarily through outreach to debtors. The collections area is organized as a call center, with our collectors handling inbound calls as well as placing outbound calls to debtors.
- Uses various methods to gather information on debtors, thus improving the chance of obtaining payment or finding a lien source.
- Works with debtors to establish payment arrangements.
- Monitors accounts and determines when they are ready for enforcement action or litigation.
- Collect overdue parking tickets issued by the county and Ronald Reagan Washington National Airport.
- Collect delinquent accounts for numerous county agencies and departments.

Court Collections

- Collects delinquent court debt (fines, costs, forfeitures, penalties, and restitution).
- Utilizes court payment system and transfers data files.
- Collects overdue debt primarily through outreach to debtors. The court collections area is also organized as a call center with our collectors handling inbound calls as well as placing outbound calls to debtors.
- Uses various methods to gather information on debtors, thus improving the chance of obtaining payment or finding a lien source.
- Works with debtors to establish payment arrangements.
- Monitors accounts and determines when they are ready for enforcement or lien action.

Enforcement

- Uses information acquired by collectors and gained through its own efforts to issue liens on wages, bank accounts, rents, and commercial accounts receivable.
- Identifies vehicles registered to owners with delinquent debt to Arlington County.
- Serves distress warrants to seize vehicles or other property.
- Offsets funds owed to the debtor by the County.
- Submits delinquent accounts to the Virginia Department of Taxation's set-off debt program.
- Performs on-site visits to enforce levies and immediately take possession or impound physical assets and currency.
- Liquidates assets by holding public auctions or by other appropriate legal methods.

COMPLIANCE

Litigation

- Answers legal questions and interprets statutes and regulations.
- Pursues uncollected accounts through Motions for Judgment in General District Court.
- Files and litigates all claims in Bankruptcy Court.
- Tracks, pursues, and responds to inquiries on judgments.
- Targets delinquent real estate for sale.
- Works with the Treasurers’ Association of Virginia to reform and enhance tax collection tools and other laws affecting treasurers.

SIGNIFICANT BUDGET CHANGES

- ↑ Personnel increases due to employee salary increases, an increase in the County’s cost for employee health insurance, and retirement contributions based on current actuarial projections.
- ↑ Revenue increases due to higher anticipated administrative compliance fees and court collections fees (\$162,163).

PROGRAM FINANCIAL SUMMARY

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Proposed	% Change '17 to '18
Personnel	\$2,225,535	\$2,316,044	\$2,341,717	1%
Non-Personnel	29,135	221,974	221,974	-
Total Expenditures	2,254,670	2,538,018	2,563,691	1%
Fees	1,126,753	974,837	1,137,000	17%
Grants	-	-	-	-
Total Revenues	1,126,753	974,837	1,137,000	17%
Net Tax Support	\$1,127,917	\$1,563,181	\$1,426,691	-9%
Permanent FTEs	24.00	24.00	24.00	
Temporary FTEs	0.66	0.66	0.66	
Total Authorized FTEs	24.66	24.66	24.66	

PERFORMANCE MEASURES

Compliance Division

Critical Measures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate
Delinquent clearances: total clearances	\$33,172,317	\$35,520,548	\$30,611,322	\$30,741,169	\$28,575,000	\$30,309,000

COMPLIANCE

Supporting Measures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate
Administrative collection fees - Compliance	\$668,949	\$745,997	\$524,407	\$678,139	\$678,000	\$678,000
Administrative collection fees - Court Collections	\$102,954	\$390,967	\$454,691	\$424,613	\$431,000	\$459,000
Compliance: total clearances/FTEs	\$1,525,164	\$1,480,023	\$1,241,335	\$1,245,615	\$1,158,207	\$1,230,211
Delinquent clearances: business license	\$4,445,492	\$6,001,296	\$4,532,180	\$6,077,238	\$6,000,000	\$6,000,000
Delinquent clearances: other debt	\$401,971	\$802,658	\$393,797	\$559,669	\$500,000	\$600,000
Delinquent clearances: other taxes	\$2,024,712	\$2,512,233	\$1,475,683	\$2,040,959	\$2,000,000	\$2,000,000
Delinquent clearances: parking tickets	\$4,472,641	\$3,954,861	\$3,679,305	\$2,981,536	\$3,200,000	\$3,500,000
Delinquent clearances: personal property	\$12,825,118	\$13,216,652	\$9,231,159	\$9,092,573	\$8,000,000	\$8,000,000
Delinquent clearances: real estate	\$7,202,010	\$6,393,760	\$8,711,728	\$7,362,944	\$7,500,000	\$7,500,000
Delinquent clearances: courts	\$1,028,471	\$1,502,181	\$1,608,372	\$1,499,198	\$1,600,000	\$1,600,000

- Delinquent clearances were relatively flat in FY 2016; however, estimates for FY 2017 and FY 2018 are projected to continue the declining trend which began in FY 2014. The declining trend is primarily due to a decrease in personal property delinquency. Personal property delinquent balances continue to decrease as a result of procedures initiated in FY 2013 which target aged balances from prior years.
- Administrative collection fees include the commissions earned for collection of delinquent accounts assigned by county agencies. Collection fees vary from year to year based on the clearances for the fiscal year and are also dependent on the amount of accounts assigned for collection. The decrease in FY 2015 was due to the refund of a large payment that was collected in FY 2014.
- In previous years, "Administrative collection fees" included fees earned from court collections; because the commission structure for court collection accounts is different than accounts assigned by other county agencies and is subject to annual changes by the General Assembly, "court collection fees" have been separated from "administrative collection fees" and detailed in a separate category.
- Administrative collection fees – Court collections represents delinquent court fines, costs, forfeitures, penalties and restitution. Commission earned from court collections is subject to change annually and has previously been reported as part of "administrative collection fees." FY 2016 is the first year under the new court collections commission structure; as a result of the new revenue sharing formula mandated by the state, \$24,000 of the Court Collection fees earned in FY 2016 were submitted to the state in FY 2017. Fees from court collections increased during FY 2015 as the result of collectors having more expertise in collecting court accounts. FY 2014 is the first full year of collection for the courts.
- The calculation for total clearances includes 0.66 FTEs which were contracted by the county prior to FY 2015.

COMPLIANCE

- Delinquent clearances for business licenses increased during FY 2016 and are estimated to remain at the increased level in FY 2017 and FY 2018 as the result of analysis and reporting developed during FY 2016. FY 2014 included several high dollar clearances which do not occur every year.
- Delinquent clearances for other debt is dependent on debt assigned to the Treasurer's Office by other County departments.
- Collection of "Other Taxes" continued to increase in FY 2016 as a reflection of the additional resources dedicated to the collection of delinquent meals taxes beginning in FY 2013. The decrease in the collection of "other taxes" in FY 2015 can be attributed to turnover and training. FY 2016 increased as the result of improved reporting and more experienced collection staff.
- Delinquent clearances for parking tickets are dependent upon the number of parking tickets issued. A new parking ticket system was implemented late in FY 2016 resulting in lower issuance during the transition period.
- Personal property delinquent balances continue to decrease as a result of procedures initiated in FY 2013 which target aged balances from prior years.

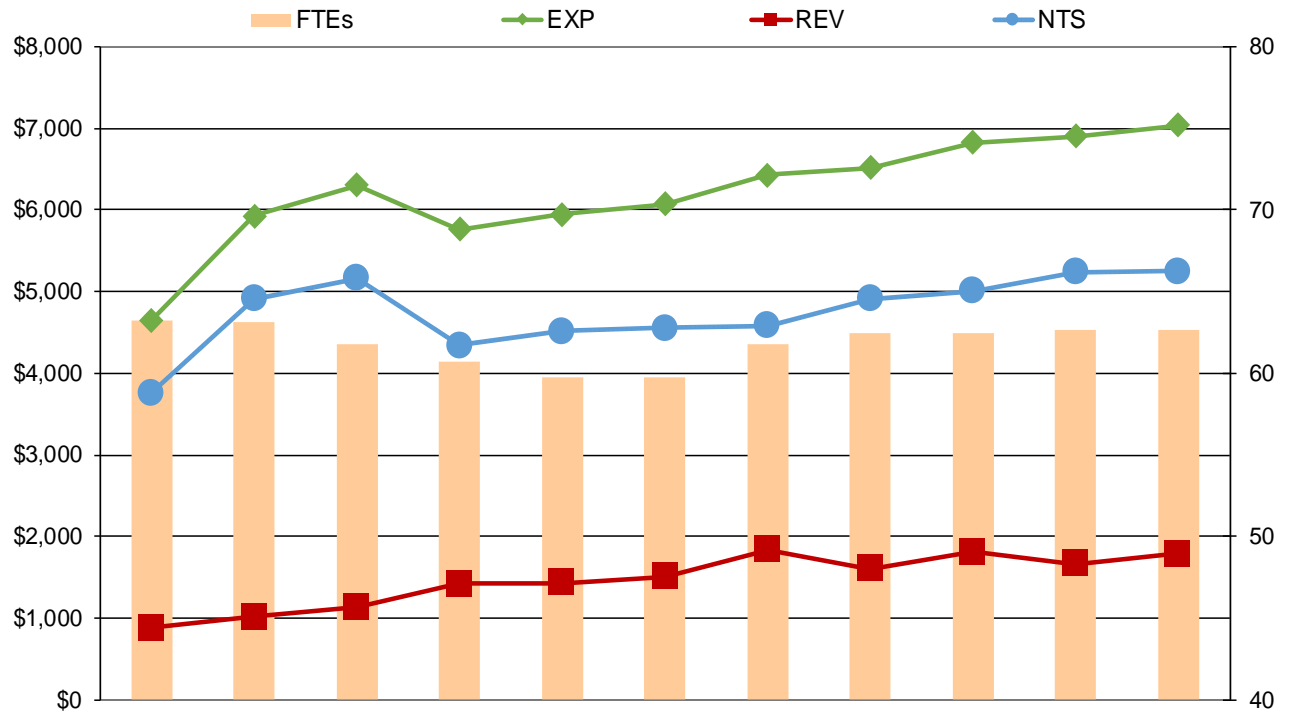
Litigation

Critical Measures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate
Total litigation recoveries	\$1,258,275	\$871,839	\$907,787	\$830,929	\$700,000	\$650,000

Supporting Measures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate
Dollar value of delinquent real estate taxes owed to the County	\$247,196	\$218,779	\$161,108	\$171,614	\$137,000	\$150,000
Percent of claims filed within established timeframes	100%	100%	100%	100%	100%	100%
Percent of customer inquiries on judgments satisfied/fulfilled within established timeframes	100%	100%	100%	100%	100%	100%

- Total litigation recoveries began to decline in FY 2013 and continued to decrease in the FY 2016 actuals and FY 2017 and FY 2018 estimates, as the Treasurer's Office has eliminated the original backlog of delinquencies, resulting in fewer cases eligible for court action.

EXPENDITURE, REVENUE, NET TAX SUPPORT, AND FULL-TIME EQUIVALENT TRENDS



	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Adopted Budget	FY 2018 Proposed Budget
EXP	\$5,925	\$6,300	\$5,761	\$5,943	\$6,068	\$6,423	\$6,516	\$6,821	\$6,900	\$7,035
REV	\$1,015	\$1,136	\$1,425	\$1,430	\$1,512	\$1,840	\$1,607	\$1,812	\$1,660	\$1,791
NTS	\$4,910	\$5,164	\$4,336	\$4,513	\$4,556	\$4,583	\$4,909	\$5,009	\$5,240	\$5,244
FTEs	63.15	61.75	60.75	59.75	59.75	61.75	62.41	62.41	62.66	62.66

Fiscal Year	Description	FTEs
FY 2009	<ul style="list-style-type: none"> ▪ No significant changes. 	
FY 2010	<ul style="list-style-type: none"> ▪ Eliminated an Administrative Assistant IV position (\$44,641, 1.0 FTE) in the Operations Division. ▪ Added funding for an overstrength position (\$79,841) in the Administration and Special Projects Division. ▪ Decreased personnel expenses by \$164,182 in anticipation of higher staff turnover during FY 2010 and elimination of temporary position (0.4). 	(1.0) (0.4)
FY 2011	<ul style="list-style-type: none"> ▪ Eliminated a Treasury Specialist position (\$78,814, 1.0 FTE) in the Compliance Division. ▪ Reduced the non-personnel budget for unclassified services (\$1,000), consultants (\$1,500), county publications (\$2,000) and wearing apparel (\$1,792). 	(1.0)
FY 2012	<ul style="list-style-type: none"> ▪ Transfer of 1.0 FTE to the Department of Technology Services for support of the ACE system. 	(1.0)
FY 2013	<ul style="list-style-type: none"> ▪ No significant changes. 	
FY 2014	<ul style="list-style-type: none"> ▪ Added two limited-term collector positions (\$119,426), non-personnel and consultant expenses (\$25,950), and revenue (\$445,376) to enable the Treasurer’s office to collect over \$15.0 million in overdue Circuit Court and General District Court debt. The positions will be eliminated when the fees generated from court collections do not fully offset the costs associated with program. ▪ Held Management Specialist position vacant for six months (\$57,926). ▪ Increased grant funds due to a partial restoration of cuts in local aid from the State (\$21,135) and an increase in State Compensation Board reimbursements (\$13,666). 	2.0
FY 2015	<ul style="list-style-type: none"> ▪ Increased fee revenues due to increased compliance collections (\$250,000), a change in the methodology of court collections (\$99,624), additional dog licensing fee revenue (\$10,000), and iPark device fee revenue (\$1,200). ▪ Increased grant funds due to an increase in State Compensation Board reimbursements (\$7,290). ▪ Added 0.66 FTEs to the Compliance division in order to convert three enforcement agents from contractors to part-time employees. 	0.66

Fiscal Year	Description	FTEs
FY 2016	<ul style="list-style-type: none"> ▪ Decreased fee revenues due to lower delinquent court fine collections (\$139,055), a reduction in court fine collection fees to the County due to General Assembly action (\$114,000), decreased iPark fees (\$45,700), and a transfer of DMV select revenue to the Commissioner of Revenue’s Office (\$22,000), partially offset by an increase in administrative compliance fees (\$75,000) and returned check fees (\$10,000). ▪ Increased grant revenues due to an increase in State Compensation Board reimbursements (\$24,656). ▪ <i>The County Board reduced the Real Estate late payment penalty for taxpayers who pay after but within 30 days of the due date to 5 percent. Taxpayers who are more than 30 days delinquent continue to incur a 10 percent late payment penalty.</i> 	
FY 2017	<ul style="list-style-type: none"> ▪ The County Board added a partial FTE to assist with Court Fines and Fee collections. ▪ The two limited-term collector positions were converted to permanent FTEs. ▪ Decreased fee revenues due to lower administrative compliance fees (\$200,000), decreased iPark fees (\$60,000), reload fees (\$8,500) and deposits (\$4,000), partially offset by an increase in court collections (\$157,892) and Easy Park revenue (\$48,000). ▪ Decreased grant revenues due to a decrease in State Compensation Board reimbursements (\$1,170). 	0.25