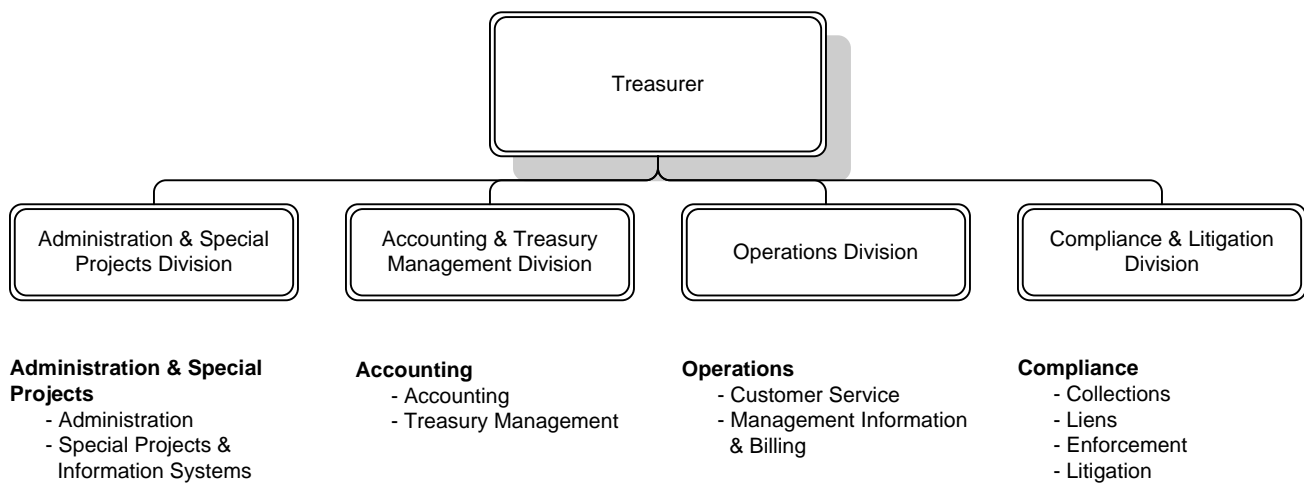


Our Mission: To receive, safeguard, and disburse County funds

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.

LINES OF BUSINESS



SIGNIFICANT BUDGET CHANGES

The FY 2018 adopted expenditure budget for the Treasurer’s Office is \$7,035,346, a two percent increase from the FY 2017 adopted budget. The FY 2018 adopted 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 an adjustment in the State Compensation Board reimbursements (\$6,522).

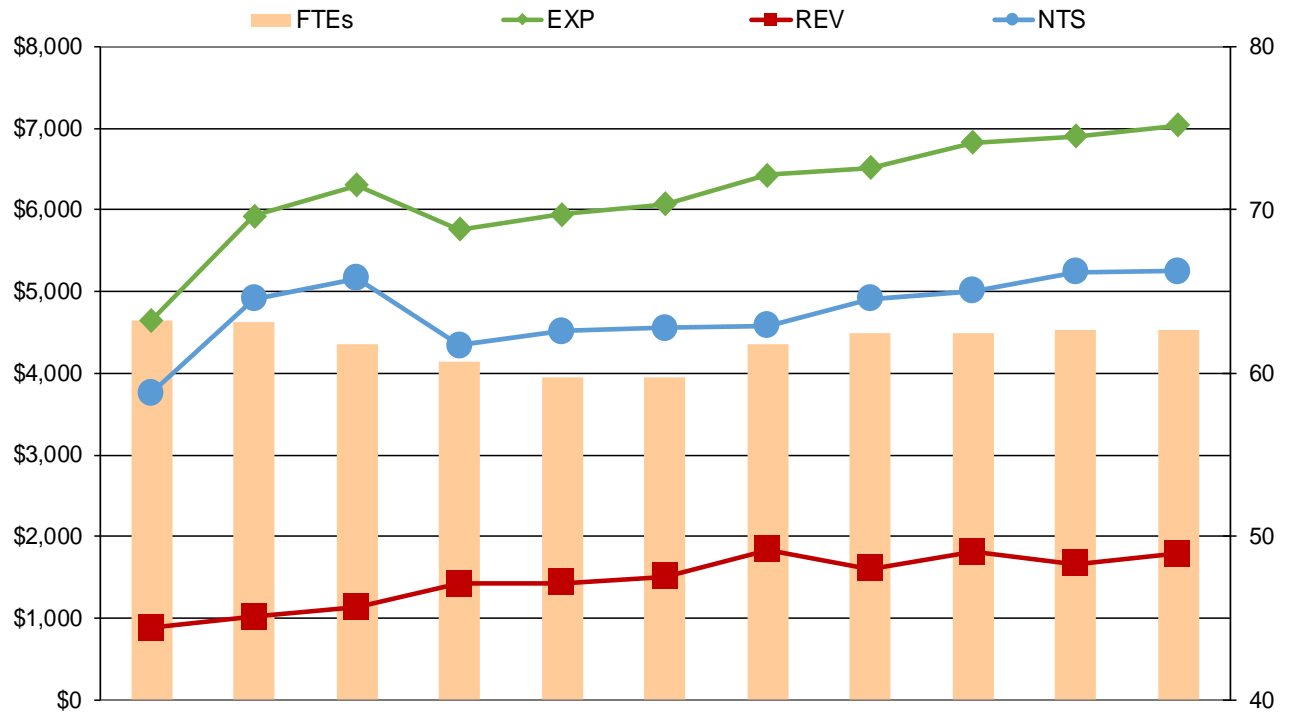
DEPARTMENT FINANCIAL SUMMARY

| | FY 2016 Actual | FY 2017 Adopted | FY 2018 Adopted | % 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 | 493,449 | -1% |
| Total Revenues | 1,811,648 | 1,659,808 | 1,785,506 | 8% |
| Net Tax Support | \$5,009,121 | \$5,240,559 | \$5,249,840 | - |
| 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 | |

Expenses by Line of Business

| | FY 2016 Actual | FY 2017 Adopted | FY 2018 Adopted | % Change '17 to '18 |
|-------------------------------------|--------------------|--------------------|--------------------|------------------------|
| Administration and Special Projects | \$1,523,405 | \$1,270,473 | \$1,333,068 | 5% |
| Accounting | 1,367,230 | 1,279,767 | 1,300,597 | 2% |
| Operations | 1,675,464 | 1,812,109 | 1,837,990 | 1% |
| Compliance | 2,254,670 | 2,538,018 | 2,563,691 | 1% |
| Total Expenditures | \$6,820,769 | \$6,900,367 | \$7,035,346 | 2% |

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 Adopted 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 | \$1,786 |
| NTS | \$4,910 | \$5,164 | \$4,336 | \$4,513 | \$4,556 | \$4,583 | \$4,909 | \$5,009 | \$5,240 | \$5,250 |
| 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 |
| FY 2018 | <ul style="list-style-type: none"> ▪ Increased fee revenue 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). ▪ Decreased grant revenue due to an adjustment in the State Compensation Board reimbursements (\$6,522). | |