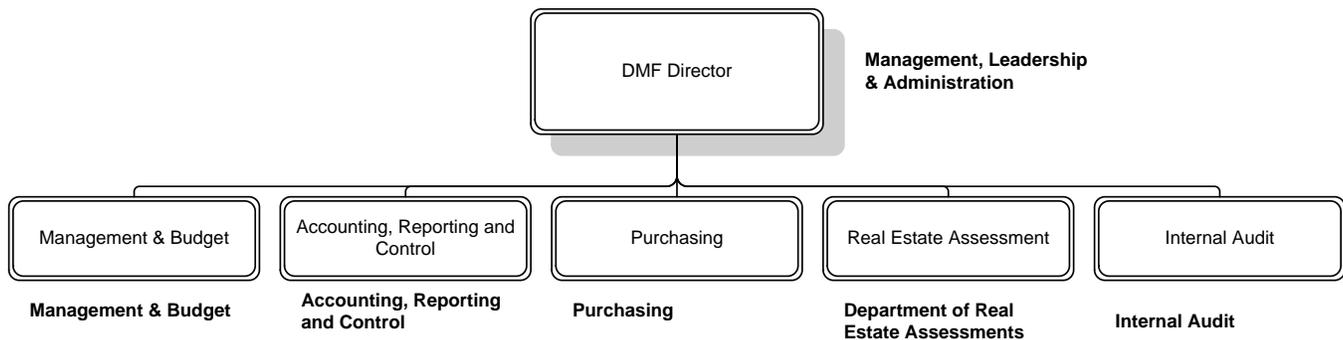


Our Mission: To ensure the prudent use of County resources

The Department of Management and Finance (DMF) provides sound, accurate, and timely financial analysis to ensure the prudent use of County resources and enable the delivery of high quality services. Specific services include: financial management, innovative problem-solving and policy support, annual real property assessments, project finance assistance, economic analysis, purchasing, internal auditing, accounting, and providing financial information for the County Board, the public, the County Manager, and County departments.

LINES OF BUSINESS



SIGNIFICANT BUDGET CHANGES

The FY 2019 adopted expenditure budget for the Department of Management and Finance is \$8,365,811, a six percent increase from the FY 2018 adopted budget. The FY 2019 budget reflects:

- ↑ The County Board adopted a one-time tax rate increase for the Ballston Business Improvement District which increased the Transfers from Other Funds revenue derived from administrative fees (\$5,176).
- ↑ 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, partially offset by the reduction itemized below.
- ↓ Non-personnel decreases due to adjustments to the annual expense for maintenance and replacement of County vehicles (\$2,576).
- ↑ Transfers from other funds increases due to the County increasing administrative fees to the Business Improvement Districts (\$75,218) from one percent to two percent for County-wide administrative support.
- The adopted budget reflects the transfer in of resources from DTS to support the PRISM Enterprise System through the addition of an IT analyst position in DMF (\$144,488, 1.0 FTE).

FY 2019 Adopted Budget Reduction

Department of Real Estate Assessments

- ↓ Elimination of a vacant limited-term Staff Support Technician (\$90,076, 1.0 FTE).

IMPACT: These duties and responsibilities would be absorbed by other Records Management and Commercial Real Estate staff.

DEPARTMENT OF MANAGEMENT AND FINANCE
DEPARTMENT BUDGET SUMMARY

DEPARTMENT FINANCIAL SUMMARY

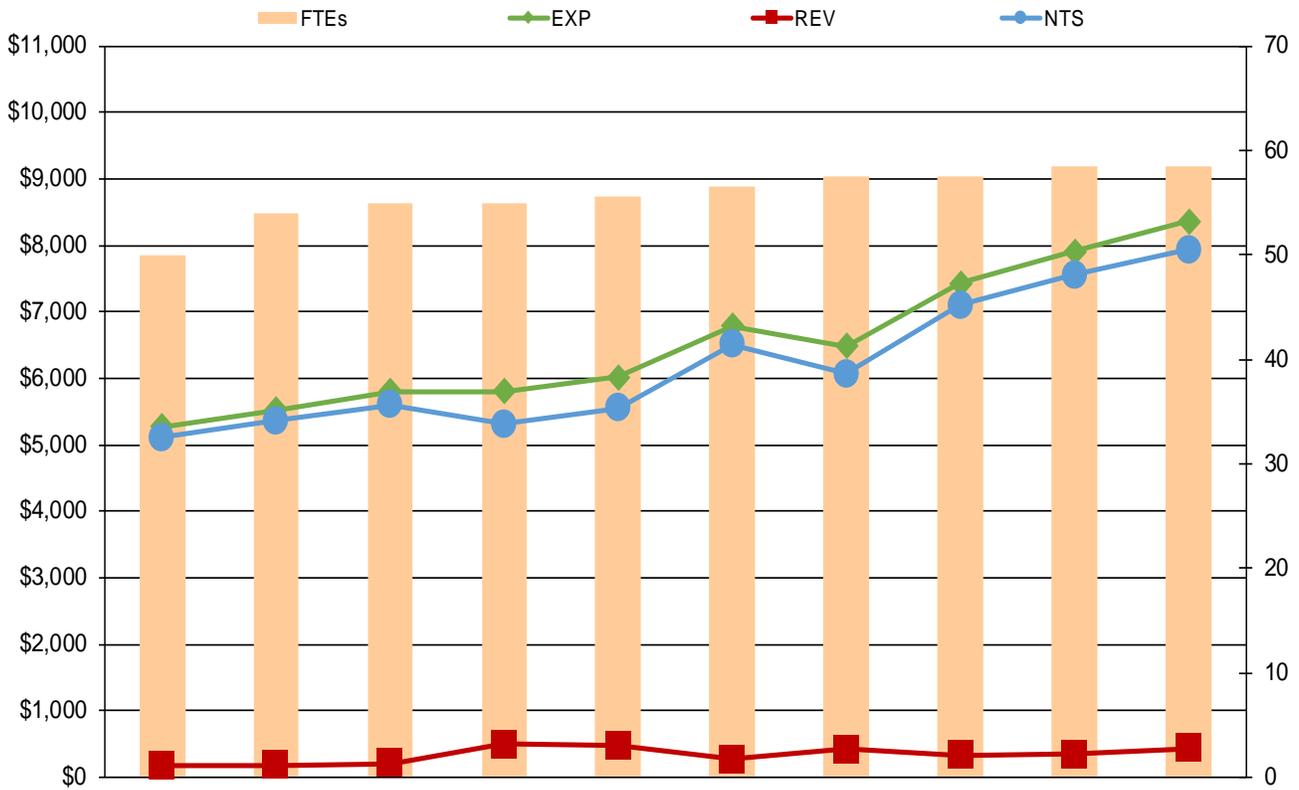
	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	% Change '18 to '19
Personnel	\$6,709,473	\$7,150,528	\$7,612,714	6%
Non-Personnel	718,812	755,673	753,097	-
Total Expenditures	7,428,285	7,906,201	8,365,811	6%
Fees	120,043	137,000	137,000	-
Transfers From Other Funds	206,395	210,347	290,741	38%
Total Revenues	326,438	347,347	427,741	23%
Net Tax Support	\$7,101,847	\$7,558,854	\$7,938,070	5%
Permanent FTEs	57.50	58.50	58.50	
Temporary FTEs	-	-	-	
Total Authorized FTEs	57.50	58.50	58.50	

Expenses by Lines of Business

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	% Change '18 to '19
Management and Budget	\$2,307,311	\$2,125,103	\$2,453,369	15%
Accounting, Reporting & Control	1,008,785	1,325,915	1,371,240	3%
Internal Audit	353,049	495,750	488,553	-1%
Purchasing	986,893	1,114,202	1,195,679	7%
Real Estate Assessments	2,772,246	2,845,231	2,856,970	-
Total Expenditures	\$7,428,284	\$7,906,201	\$8,365,811	6%

DEPARTMENT OF MANAGEMENT AND FINANCE
TEN-YEAR HISTORY

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



	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
\$ in 000s	Actual	Adopted Budget	Adopted Budget							
EXP	\$5,276	\$5,529	\$5,805	\$5,797	\$6,018	\$6,781	\$6,480	\$7,428	\$7,906	\$8,366
REV	\$172	\$174	\$204	\$492	\$474	\$273	\$419	\$326	\$347	\$428
NTS	\$5,104	\$5,355	\$5,601	\$5,305	\$5,544	\$6,508	\$6,061	\$7,102	\$7,559	\$7,938
FTEs	50.00	54.00	55.00	55.00	55.50	56.50	57.50	57.50	58.50	58.50

DEPARTMENT OF MANAGEMENT AND FINANCE
TEN-YEAR HISTORY

Fiscal Year	Description	FTEs
FY 2010	<ul style="list-style-type: none"> ▪ The County Board approved funding for one-time lump-sum payments of \$500 for employees (\$28,685). ▪ The Transportation Investment Fund transfer was eliminated. FY 2009 one-time funds are no longer required (\$63,100) and other costs will be funded through the General Fund (\$113,000). ▪ As part of County-wide administrative reductions, reception services were consolidated among the Departments of Management and Finance (DMF), Technology Services and Human Resources (\$248,092). The services provided previously by the four DMF positions were either reassigned to the consolidated administrative group or redistributed to remaining DMF staff. ▪ As part of County-wide administrative reductions, three positions were eliminated including: one Accounting Coordinator in the Accounting Division (\$125,406); one Administrative Technician in the Purchasing Division (\$43,128); and one position in the Management and Budget Division (\$124,283). ▪ Eliminated consultant funds available to the Committee on Program Performance (\$104,500). ▪ As part of County-wide administrative reductions, non-personnel funds were reduced for consultant services (\$30,500), contractual services (\$19,008), employee training (\$2,220), printing services (\$6,785) and rental of buildings (\$2,500). 	
FY 2011	<ul style="list-style-type: none"> ▪ The County Board added 6.0 FTEs (2.0 FTE permanent real estate appraisers, 1.0 FTE limited term real estate appraiser 2.0 FTE limited term data collectors and 1.0 FTE limited term administrative assistant), \$256,500 in personnel funds, and \$24,500 in non-personnel expenses to the Department of Real Estate Assessment. Additional staff will decrease the backlog of building permits to be reviewed and simultaneously increase real estate tax revenue. Staff will also assist with planned upgrades to the commercial mass appraisal (CAMA) system. ▪ Non-personnel expense increases include adjustments to the annual expense for the maintenance and replacement of County vehicles (\$1,763), an increase in operating equipment (\$5,000), an increase in consultants (\$20,500) to cover an hourly pay increase for members of the Board of Equalization approved by the County Board in June 2009. ▪ Eliminate one Auditor position (1.0 FTE; \$105,151), and increase consultant funds from \$0 to \$37,000 to partially mitigate the loss of this position. ▪ Eliminate one Auditor position (1.0 FTE; \$108,551) currently assigned to Purchasing. 	<p>6.0</p> <p>(1.0)</p> <p>(1.0)</p>
FY 2012	<ul style="list-style-type: none"> ▪ The County Board added 1.0 FTE to the Purchasing Division to assist with the increase in capital project solicitations (\$108,551). ▪ Non-personnel expenses increase due to the operating costs of the Department of Real Estate Assessment's new computer system to support 	<p>1.0</p>

DEPARTMENT OF MANAGEMENT AND FINANCE
TEN-YEAR HISTORY

Fiscal Year	Description	FTEs
FY 2017	<ul style="list-style-type: none"> ▪ No significant changes. 	
FY 2018	<ul style="list-style-type: none"> ▪ Added a purchasing position to support the increasing demands of capital projects (no general fund support – salary charged to capital projects). ▪ Fee revenue increases for the addition of administrative fees and annual property tax payment related to the Arlington/Alexandria Waste-to-Energy Plant (\$94,000). 	1.0
FY 2019	<ul style="list-style-type: none"> ▪ The County Board adopted a one-time tax rate increase for the Ballston Business Improvement District which increased the Transfers from Other Funds revenue derived from administrative fees (\$5,176). ▪ Transfers from other funds increases due to the County increasing administrative fees to the Business Improvement Districts (\$75,218) from one percent to two percent for County-wide administrative support. ▪ Elimination of a vacant limited-term Staff Support Technician (\$90,076). ▪ The adopted budget reflects the transfer in of resources from DTS to support the PRISM Enterprise System through the addition of an IT analyst position in DMF (\$144,488, 1.0 FTE). 	(1.0) 1.0