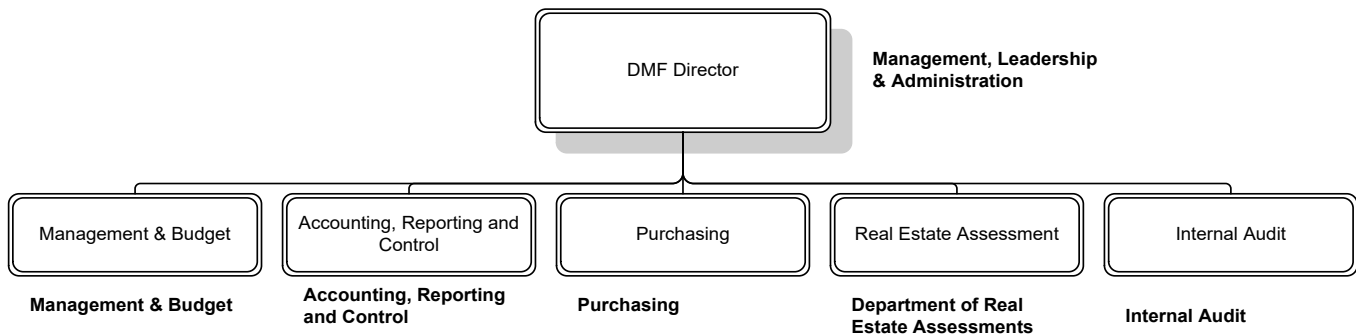


***Our Mission: To ensure the prudent use of County resources***

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 2021 adopted expenditure budget for the Department of Management and Finance is \$8,569,554, less than a one percent decrease from the FY 2020 adopted budget. The FY 2021 budget reflects:

- Personnel changes due to the addition of a Procurement Officer position in the Purchasing division (\$124,615, 1.0 FTE) and an increase in the County’s cost for employee health insurance, partially offset by lower retirement contributions based on current actuarial projections.
- ↑ Non-personnel increases due to the contractual maintenance and licensure of the budgeting software (\$61,010) and real estate mobile assessor software (\$9,650).
- ↑ Fee revenue increases due to higher projections in the County’s Purchase Card rebates based on the reconciliation of prior year actual revenue (\$20,000).
- ↑ Transfers from other funds increase due to administrative fees to the Business Improvement Districts for the County-wide administrative support (\$43,268).

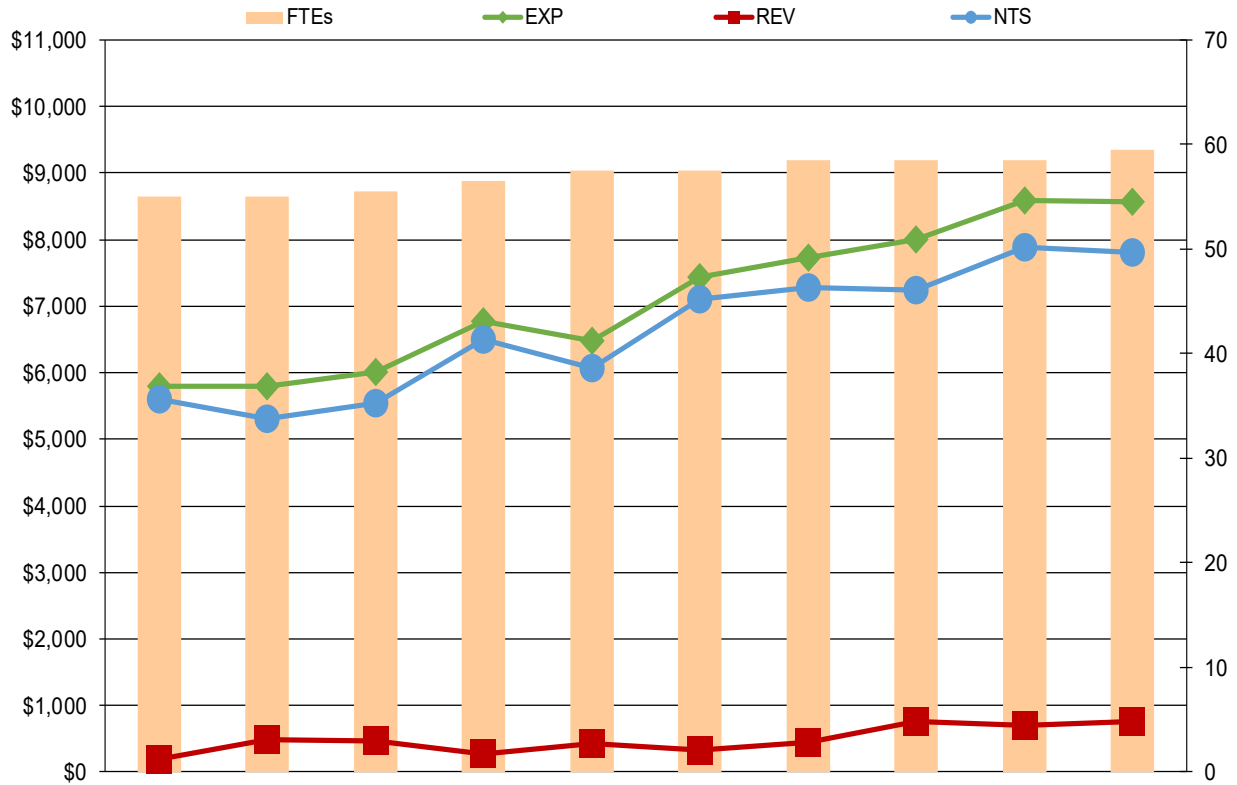
**DEPARTMENT FINANCIAL SUMMARY**

	<b>FY 2019 Actual</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Adopted</b>	<b>% Change '20 to '21</b>
Personnel	\$7,168,642	\$7,723,489	\$7,637,782	-1%
Non-Personnel	835,854	861,112	931,772	8%
<b>Total Expenditures</b>	<b>8,004,496</b>	<b>8,584,601</b>	<b>8,569,554</b>	<b>-</b>
Fees	389,878	319,000	339,000	6%
Transfers From Other Funds	366,831	373,981	417,249	12%
<b>Total Revenues</b>	<b>756,709</b>	<b>692,981</b>	<b>756,249</b>	<b>9%</b>
<b>Net Tax Support</b>	<b>\$7,247,787</b>	<b>\$7,891,620</b>	<b>\$7,813,305</b>	<b>-1%</b>
Permanent FTEs	58.50	58.50	59.50	
Temporary FTEs	-	-	-	
<b>Total Authorized FTEs</b>	<b>58.50</b>	<b>58.50</b>	<b>59.50</b>	

**Expenses by Lines of Business**

	<b>FY 2019 Actual</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Adopted</b>	<b>% Change '20 to '21</b>	<b>FY 2021 FTEs Adopted</b>
Management and Budget	\$2,144,358	\$2,628,434	\$2,663,117	1%	16.00
Accounting, Reporting & Control	1,387,903	1,426,495	1,403,823	-2%	9.00
Internal Audit	384,139	460,908	425,926	-8%	1.50
Purchasing	1,300,984	1,223,020	1,274,192	4%	10.00
Real Estate Assessments	2,787,112	2,845,744	2,802,496	-2%	23.00
<b>Total Expenditures</b>	<b>\$8,004,496</b>	<b>\$8,584,601</b>	<b>\$8,569,554</b>	<b>-</b>	<b>59.50</b>

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



	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
\$ in 000s	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Adopted Budget	Adopted Budget
<b>EXP</b>	\$5,805	\$5,797	\$6,018	\$6,781	\$6,480	\$7,428	\$7,725	\$8,005	\$8,585	\$8,569
<b>REV</b>	\$204	\$492	\$474	\$273	\$419	\$326	\$443	\$757	\$693	\$756
<b>NTS</b>	\$5,601	\$5,305	\$5,544	\$6,508	\$6,061	\$7,102	\$7,282	\$7,248	\$7,892	\$7,813
<b>FTEs</b>	55.00	55.00	55.50	56.50	57.50	57.50	58.50	58.50	58.50	59.50

**DEPARTMENT OF MANAGEMENT AND FINANCE**  
TEN-YEAR HISTORY

Fiscal Year	Description	FTEs
FY 2012	<ul style="list-style-type: none"> <li>▪ The County Board added 1.0 FTE to the Purchasing Division to assist with the increase in capital project solicitations (\$108,551).</li> <li>▪ Non-personnel expenses increased due to the operating costs of the Department of Real Estate Assessment's new computer system to support the County's appraisal, assessment, and administrative processes (\$84,040), which is launching in the third quarter of FY 2012, partially offset by decreasing vehicle costs (\$1,925).</li> <li>▪ Revenues increased due to higher revenue from the business improvement districts (BIDs), as well as the creation of the Ballston business improvement district in FY 2011 (\$20,712). Fees charged to BIDS are a percentage of BID revenues generated by an additional tax on commercial properties.</li> </ul>	1.0
FY 2013	<ul style="list-style-type: none"> <li>▪ No significant changes.</li> </ul>	
FY 2014	<ul style="list-style-type: none"> <li>▪ The County Board added one-time funding for a Capital Projects Coordinator in the Management and Budget Division (\$131,645).</li> <li>▪ Eliminated 0.5 of 1.0 FTE Assistant Director, Real Estate Assessment (\$80,241) as part of the County-wide budget reductions.</li> <li>▪ Non-personnel expenses increased due to the addition of one-time funding for internal audit services and adjustments to the annual expense for the maintenance and replacement of County vehicles (\$254,730).</li> </ul>	1.0  (0.5)
FY 2015	<ul style="list-style-type: none"> <li>▪ Removed FY 2014 one-time funding for the Capital Project Coordinator (\$131,645).</li> <li>▪ Removed FY 2014 one-time funding for internal audit (\$250,000) and adjustments to the annual expense for maintenance and replacement of County vehicles (\$337).</li> <li>▪ Added a Procurement Officer position in the Purchasing Division (\$120,000).</li> <li>▪ <i>The County Board added one-time funding for internal audit as part of FY 2014 closeout (\$200,000).</i></li> <li>▪ <i>During FY 2015, reallocated a 0.5 FTE position from the Real Estate Assessment line of business to serve as a budget and financial analyst in the Management and Budget line of business.</i></li> </ul>	1.0
FY 2016	<ul style="list-style-type: none"> <li>▪ Converted temporary Internal Audit Position to permanent (\$50,912).</li> <li>▪ Converted previously authorized overstrength employee to permanent Financial Analyst to continue capital project monitoring in support of the County's growing CIP (\$55,212).</li> <li>▪ Converted previously authorized limited term full-time employee to permanent Financial Analyst to continue capital project financial monitoring. The salary for this position remains fully charged to Pay-As-You-Go Fund and does not change the authorized FTE count.</li> </ul>	0.5 0.5

Fiscal Year	Description	FTEs
	<ul style="list-style-type: none"> <li>▪ Reallocated funds and personnel within the department to create the Internal Audit line of business and added \$200,000 in ongoing non-personnel funding to support the internal audit operations.</li> <li>▪ <i>Reclassified 2.0 limited term full-time employees to 2.0 permanent full-time County funded positions in the Department of Real Estate Assessments Line of Business.</i></li> </ul>	
FY 2017	<ul style="list-style-type: none"> <li>▪ No significant changes.</li> </ul>	
FY 2018	<ul style="list-style-type: none"> <li>▪ Added a purchasing position to support the increasing demands of capital projects (no general fund support – salary charged to capital projects).</li> <li>▪ 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).</li> </ul>	1.0
FY 2019	<ul style="list-style-type: none"> <li>▪ 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).</li> <li>▪ Transfers from other funds increased 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.</li> <li>▪ Elimination of a vacant limited-term Staff Support Technician (\$90,076).</li> <li>▪ 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).</li> <li>▪ <i>Reclassified 1.0 limited term full-time employee to 1.0 permanent full-time County funded positions in the Management and Budget Line of Business.</i></li> </ul>	(1.0) 1.0
FY 2020	<ul style="list-style-type: none"> <li>▪ Reduced wireless service charges as part of a County-wide review of wireless service providers (\$1,729).</li> <li>▪ Reduced consultant funding used to help implement county-wide auditing (\$50,000).</li> <li>▪ Increased projection for the real estate taxes paid by the operator of the Alexandria Waste to Energy plant (\$10,000).</li> </ul>	
FY 2021	<ul style="list-style-type: none"> <li>▪ Added a Procurement Officer position in the Purchasing Division (\$124,615).</li> <li>▪ Added non-personnel funding due to increases for the contractual maintenance and licensure of the budgeting software (\$61,010) and the real estate mobile assessor software (\$9,650).</li> <li>▪ Increased fee revenue due to higher projections in the County’s Purchase Card rebates based on the reconciliation of prior year actual revenue (\$20,000).</li> </ul>	1.0

**DEPARTMENT OF MANAGEMENT AND FINANCE**  
TEN-YEAR HISTORY

**Fiscal  
Year**

**Description**

**FTEs**

- Transfers from other funds increased due to administrative fees to the Business Improvement Districts for the County-wide administrative support (\$43,268).