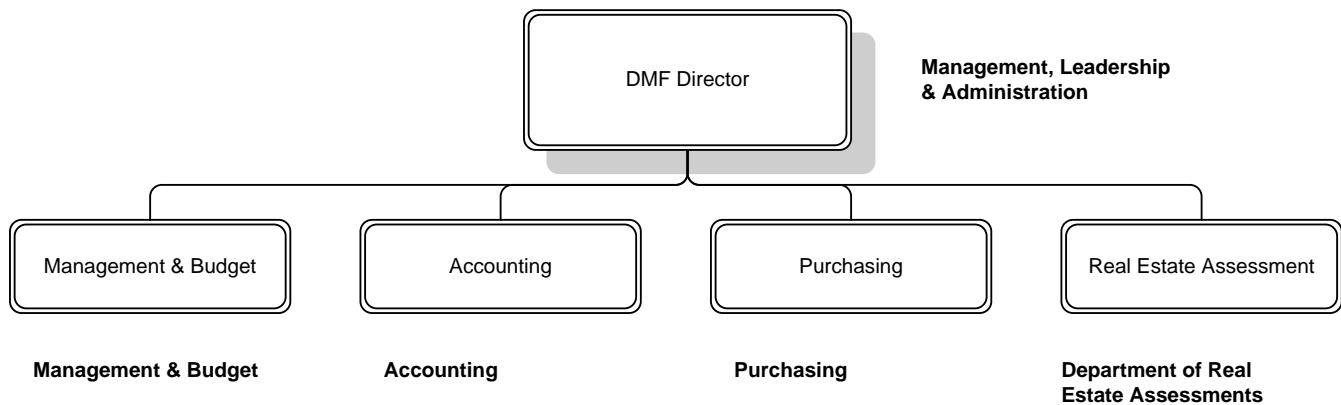


***Our Mission: To ensure the prudent use of County resources***

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 provided include: financial management, innovative problem-solving and policy support, annual real property assessments, project finance assistance, economic analysis, purchasing, accounting and auditing assistance, and financial information for the County Board, the public, the County Manager, and County departments.

**LINES OF BUSINESS**



**SIGNIFICANT BUDGET CHANGES**

The FY 2014 adopted expenditure budget for the Department of Management and Finance is \$6,792,326, a eight percent increase from the FY 2013 adopted budget. The FY 2014 adopted budget reflects:

- ↑ The County Board added one-time funding for a Capital Projects Coordinator (\$131,645, 1.0 FTE).
- ↑ Personnel increases due to employee step increases, a three percent increase in the County's cost for employee health insurance, and adjustments to retirement contributions based on current actuarial projections. These increases are offset by the change itemized below.
- ↑ Non-personnel increases due to an adjustment to the annual expense for the maintenance and replacement of County vehicles (\$4,730) as well as one-time funding for internal audit services (\$250,000).

**Real Estate Assessments**

- ↓ Eliminate 0.5 of a 1.0 FTE Assistant Director, Real Estate Assessment (\$80,241, 0.5 FTE).

IMPACT: Departmental reorganization to include more supervisory levels allows some of the previous work performed by this position to be redistributed.

**DEPARTMENT OF MANAGEMENT AND FINANCE**  
DEPARTMENT BUDGET SUMMARY

**DEPARTMENT FINANCIAL SUMMARY**

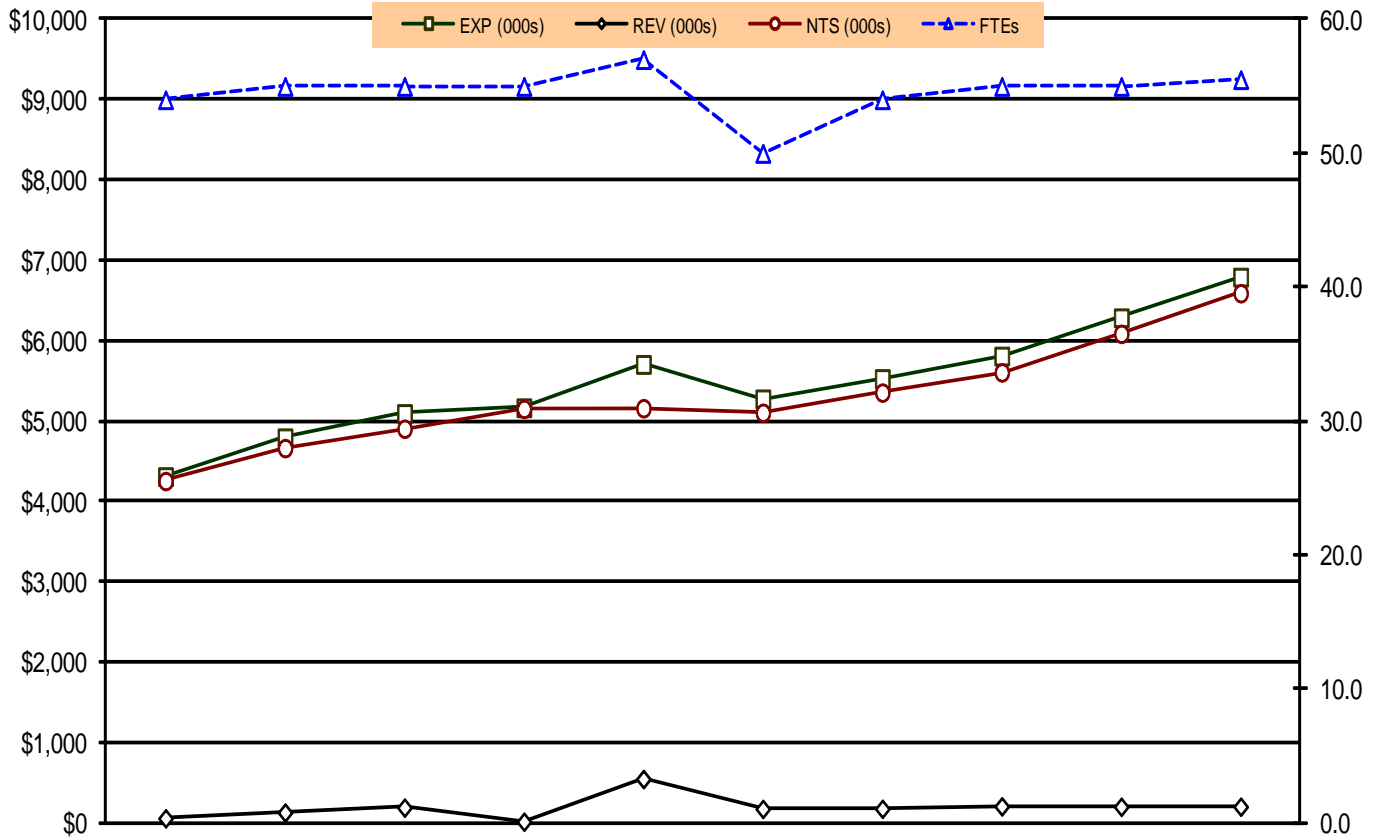
	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	% Change '13 to '14
Personnel	\$5,373,103	\$5,734,316	\$5,986,117	4%
Non-Personnel	436,949	551,479	806,209	46%
<b>Total Expenditures</b>	<b>5,810,052</b>	<b>6,285,795</b>	<b>6,792,326</b>	<b>8%</b>
Fees	58,001	43,000	43,000	-
Transfers From Other Funds	146,461	156,255	157,018	0%
<b>Total Revenues</b>	<b>204,462</b>	<b>199,255</b>	<b>200,018</b>	<b>0%</b>
<b>Net Tax Support</b>	<b>\$5,605,590</b>	<b>\$6,086,540</b>	<b>\$6,592,308</b>	<b>8%</b>
Permanent FTEs	55.00	55.00	55.50	
Temporary FTEs	-	-	-	
<b>Total Authorized FTEs</b>	<b>55.00</b>	<b>55.00</b>	<b>55.50</b>	

**Expenses by Lines of Business**

	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	% Change '13 to '14
Management and Budget	1,591,219	1,662,797	1,854,015	11%
Accounting	936,379	989,855	1,275,063	29%
Purchasing	665,606	750,564	809,343	8%
Real Estate Assessments	2,616,848	2,882,579	2,853,905	-1%
<b>Total Expenditures</b>	<b>\$5,810,052</b>	<b>\$6,285,795</b>	<b>\$6,792,326</b>	<b>8%</b>

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

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



	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Adopted Budget
EXP (000s)	\$4,309	\$4,792	\$5,094	\$5,166	\$5,706	\$5,276	\$5,529	\$5,810	\$6,286	\$6,792
REV (000s)	\$55	\$127	\$188	\$13	\$544	\$172	\$174	\$204	\$199	\$200
NTS (000s)	\$4,254	\$4,665	\$4,906	\$5,153	\$5,162	\$5,104	\$5,355	\$5,606	\$6,087	\$6,592
FTEs	54.0	55.0	55.0	55.00	57.00	50.00	54.00	55.00	55.00	55.50

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

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Fiscal Year	Description	FTEs
FY 2005	<ul style="list-style-type: none"> <li>▪ Reduced credit for turnover by \$61,000.</li> </ul>	
FY 2006	<ul style="list-style-type: none"> <li>▪ Added \$100,000 to the department to hire third party consultants to conduct program performance reviews to be analyzed by the newly created Committee on Program Performance.</li> <li>▪ Increased administrative fees for the Rosslyn BID Project (\$19,458).</li> <li>▪ Added a Contract Management position (1.0 FTE) in the Purchasing Division with full costs covered by the DES Utilities Fund.</li> </ul>	1.0
FY 2007	<ul style="list-style-type: none"> <li>▪ Increased administrative expenditures and offsetting fees for the Crystal City Business Improvement District (\$17,010).</li> </ul>	
FY 2008	<ul style="list-style-type: none"> <li>▪ Added \$149,000 for two Real Estate Appraiser positions (2.0 FTEs) and nominal equipment and technology to reduce the backlog of building permits in the Real Estate Assessment Office.</li> <li>▪ <i>Transferred two positions to the Department of Technology Services for PRISM support during FY 2007.</i></li> </ul>	2.0 (2.0)
FY 2009	<ul style="list-style-type: none"> <li>▪ The County Board added \$178,159 in expense and offsetting revenue and two Real Estate Appraiser positions (2.0 FTE) to aid in the classification and assessment of commercial properties. The revenue is transferred from the Transportation Investment Fund, which was funded by an increase in the commercial real estate tax rate, in order to fund transportation related projects.</li> <li>▪ Revenue increased as a result of newly implemented purchase card management program (\$73,000).</li> <li>▪ Eliminated Intra-County charges (\$106,018) to Department of Environmental Services (DES) and Police Department's High Intensity Drug Trafficking Area (HIDTA) program.</li> </ul>	2.0
FY 2010	<ul style="list-style-type: none"> <li>▪ The County Board approved funding for one-time lump-sum payments of \$500 for employees (\$28,685).</li> <li>▪ 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).</li> <li>▪ 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.</li> <li>▪ As part of County-wide administrative reductions, three positions were eliminated including: one Accounting Coordinator in the Accounting</li> </ul>	(4.00)  (3.00)

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

Fiscal Year	Description	FTEs
	<p>Division (\$125,406); one Administrative Technician in the Purchasing Division (\$43,128); and one position in the Management and Budget Division (\$124,283).</p> <ul style="list-style-type: none"> <li>▪ Eliminated consultant funds available to the Committee on Program Performance (\$104,500).</li> <li>▪ 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).</li> </ul>	
FY 2011	<ul style="list-style-type: none"> <li>▪ 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.</li> <li>▪ 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.</li> <li>▪ 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.</li> <li>▪ Eliminate one Auditor position (1.0 FTE; \$108,551) currently assigned to Purchasing.</li> </ul>	<p>6.0</p> <p>(1.0)</p> <p>(1.0)</p>
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 increase 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 increase 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>	<p>1.0</p>

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- FY 2013   ▪ No significant changes.
- FY 2014   ▪ The County Board added one-time funding for a Capital Projects Coordinator (\$131,645).   1.0
- Eliminate 0.5 of 1.0 FTE Assistant Director, Real Estate Assessment (\$80,241) as part of the County-wide budget reductions.   (.50)
- Non-personnel increases for the annual expense for the maintenance and replacement of County vehicles (\$4,730) and the addition of one-time funding for internal audit services (\$250,000).