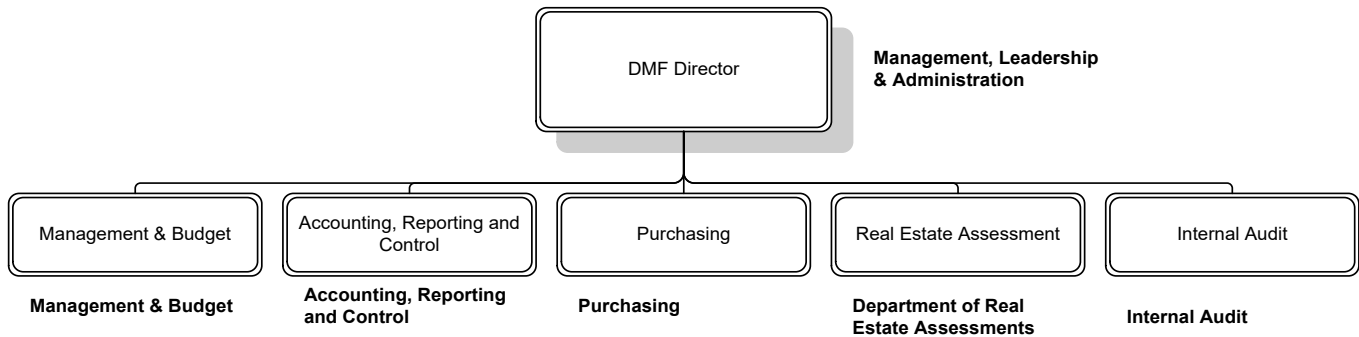


Our Mission: To ensure the prudent use of County resources

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 2022 adopted expenditure budget for the Department of Management and Finance is \$8,821,699, a three percent increase from the FY 2021 adopted budget. The FY 2022 adopted budget reflects:

- The County Board added funding for a one percent merit pay adjustment, a five percent increase in the range, and an increase to the one-time bonus for staff from \$500 to approximately \$900.
- The County Board added a Prevailing Wage Administration position (1.0 FTE).
- The County Board added American Rescue Plan funding for an Internal Audit FTE (\$89,957) and Internal Audit contractor support (\$68,500 non-personnel), which had been proposed as reductions.
- ↑ Personnel increases due to the compensation adjustments noted above, partially offset by lower retirement contributions based on current actuarial projections and a 2.5 percent decrease in Kaiser health insurance premiums.
- ↑ Non-personnel increases due to additional funding added for an annual e-Procurement software license (\$12,786), partially offset by adjustments to the annual expense for maintenance and replacement of County vehicles (\$1,375).
- ↓ Fee revenues decrease due to lower Signature Theatre revenue based on the impact of current COVID-19 conditions into FY 2022 (\$74,000).
- ↓ Transfers from other funds decrease due to lower administrative fees to the Business Improvement Districts for the County-wide administrative support (\$2,233).

DEPARTMENT OF MANAGEMENT AND FINANCE
DEPARTMENT BUDGET SUMMARY

DEPARTMENT FINANCIAL SUMMARY

	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	% Change '21 to '22
Personnel	\$7,560,878	\$7,637,782	\$7,878,516	3%
Non-Personnel	946,583	931,772	943,183	1%
Total Expenditures	8,507,461	8,569,554	8,821,699	3%
Fees	315,789	342,000	268,000	-22%
Transfers From Other Funds	370,438	417,249	415,016	-1%
Total Revenues	686,227	759,249	683,016	-10%
Net Tax Support	\$7,821,234	\$7,810,305	\$8,138,683	4%
Permanent FTEs (Funded)	58.50	59.50	60.50	
Temporary FTEs	-	-	-	
Total Authorized FTEs	58.50	59.50	60.50	

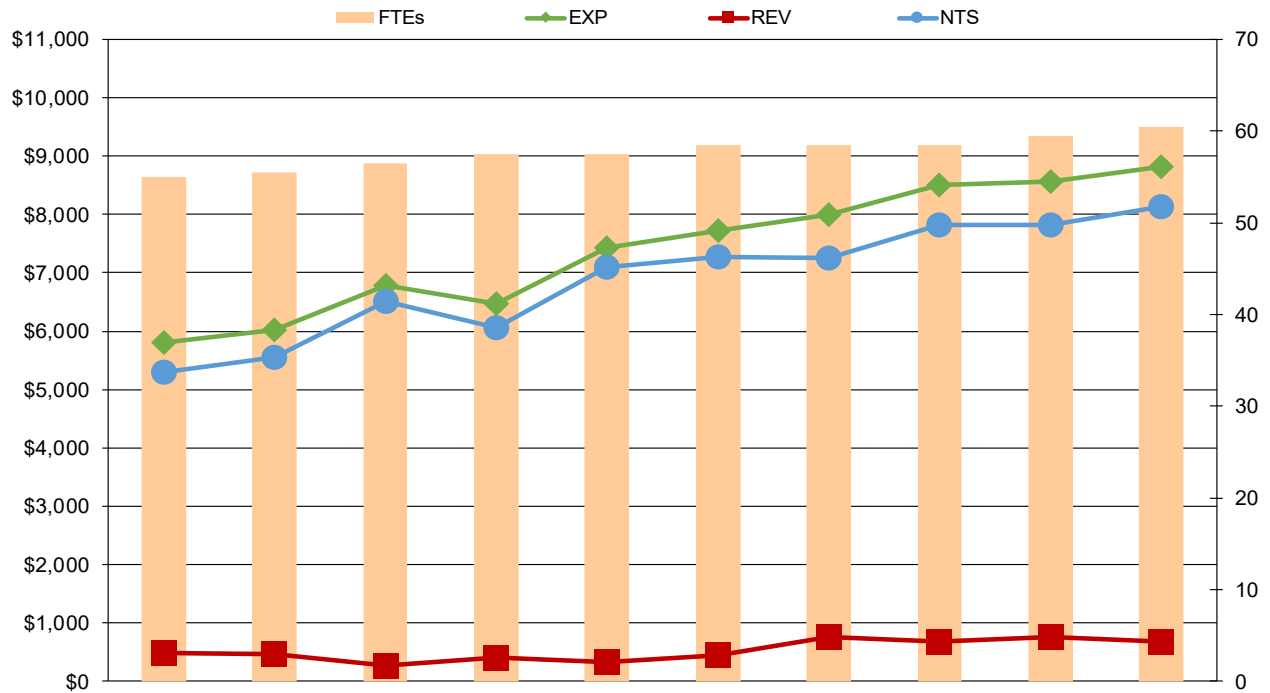
Expenses by Lines of Business

	FY 2020 Actual Expense	FY 2021 Adopted Expense	FY 2022 Adopted Expense	% Change '21 to '22	FY 2022 Adopted Revenue	FY 2022 Net Tax Support
Management and Budget	\$2,690,480	\$2,663,117	\$2,814,333	6%	\$676,016	\$2,138,317
Accounting, Reporting & Control	1,448,736	1,403,823	1,387,870	-1%	7,000	1,380,870
Internal Audit	297,337	425,926	452,748	6%	-	452,748
Purchasing	1,194,400	1,274,192	1,258,824	-1%	-	1,258,824
Real Estate Assessments	2,876,509	2,802,496	2,907,924	4%	-	2,907,924
Total	\$8,507,461	\$8,569,554	\$8,821,699	3%	\$683,016	\$8,138,683

Authorized FTEs by Line of Business

	FY 2021 FTEs Adopted	FY 2022 Permanent FTEs Adopted	FY 2022 Temporary FTEs Adopted	FY 2022 Total FTEs Adopted
Management and Budget	16.00	17.00	-	17.00
Accounting, Reporting & Control	9.00	9.00	-	9.00
Internal Audit	1.50	1.50	-	1.50
Purchasing	10.00	10.00	-	10.00
Real Estate Assessments	23.00	23.00	-	23.00
Total FTEs	59.50	60.50	-	60.50

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



	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
\$ in 000s	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Adopted Budget	Adopted Budget
EXP	\$5,797	\$6,018	\$6,781	\$6,480	\$7,428	\$7,725	\$8,005	\$8,507	\$8,569	\$8,822
REV	\$492	\$474	\$273	\$419	\$326	\$443	\$757	\$686	\$756	\$683
NTS	\$5,305	\$5,544	\$6,508	\$6,061	\$7,102	\$7,282	\$7,248	\$7,821	\$7,813	\$8,139
FTEs	55.00	55.50	56.50	57.50	57.50	58.50	58.50	58.50	59.50	60.50

Fiscal Year	Description	FTEs
FY 2013	<ul style="list-style-type: none"> ▪ No significant changes. 	
FY 2014	<ul style="list-style-type: none"> ▪ The County Board added one-time funding for a Capital Projects Coordinator in the Management and Budget Division (\$131,645). ▪ Eliminated 0.5 of 1.0 FTE Assistant Director, Real Estate Assessment (\$80,241) as part of the County-wide budget reductions. ▪ 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). 	<p style="text-align: right;">1.00</p> <p style="text-align: right;">(0.50)</p>
FY 2015	<ul style="list-style-type: none"> ▪ Removed FY 2014 one-time funding for the Capital Project Coordinator (\$131,645). ▪ 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). ▪ Added a Procurement Officer position in the Purchasing Division (\$120,000). ▪ <i>The County Board added one-time funding for internal audit as part of FY 2014 closeout (\$200,000).</i> ▪ <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> 	<p style="text-align: right;">1.00</p>
FY 2016	<ul style="list-style-type: none"> ▪ Converted temporary Internal Audit Position to permanent (\$50,912). ▪ Converted previously authorized overstrength employee to permanent Financial Analyst to continue capital project monitoring in support of the County's growing CIP (\$55,212). ▪ 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. ▪ 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. ▪ <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> 	<p style="text-align: right;">0.50</p> <p style="text-align: right;">0.50</p>
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). 	<p style="text-align: right;">1.00</p>

Fiscal Year	Description	FTEs
	<ul style="list-style-type: none"> ▪ 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). 	
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 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. ▪ 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). ▪ <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> 	<p>(1.00)</p> <p>1.00</p>
FY 2020	<ul style="list-style-type: none"> ▪ Reduced wireless service charges as part of a County-wide review of wireless service providers (\$1,729). ▪ Reduced consultant funding used to help implement county-wide auditing (\$50,000). ▪ Increased projection for the real estate taxes paid by the operator of the Alexandria Waste to Energy plant (\$10,000). 	
FY 2021	<ul style="list-style-type: none"> ▪ Added a Procurement Officer position in the Purchasing Division (\$124,615). ▪ 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). ▪ 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). ▪ Transfers from other funds increased due to administrative fees to the Business Improvement Districts for the County-wide administrative support (\$43,268). 	1.00
FY 2022	<ul style="list-style-type: none"> ▪ The County Board added funding for a one percent merit pay adjustment, a five percent increase in the range, and an increase to the one-time bonus for staff from \$500 to approximately \$900. ▪ The County Board added a 1.0 FTE Prevailing Wage Administration position. ▪ The County Board added American Rescue Plan funding for an Internal Audit FTE (\$89,957) and Internal Audit contractor support (\$68,500 non-personnel), which had been proposed as reductions. ▪ Added funding for an annual e-Procurement software license (\$12,786). 	1.00

Fiscal Year	Description	FTEs
	<ul style="list-style-type: none">▪ Decreased Signature Theatre revenue based on the impact of current COVID-19 conditions into FY 2022 (\$74,000).▪ Decreased administrative fees to the Business Improvement Districts for the County-wide administrative support (\$2,233).	