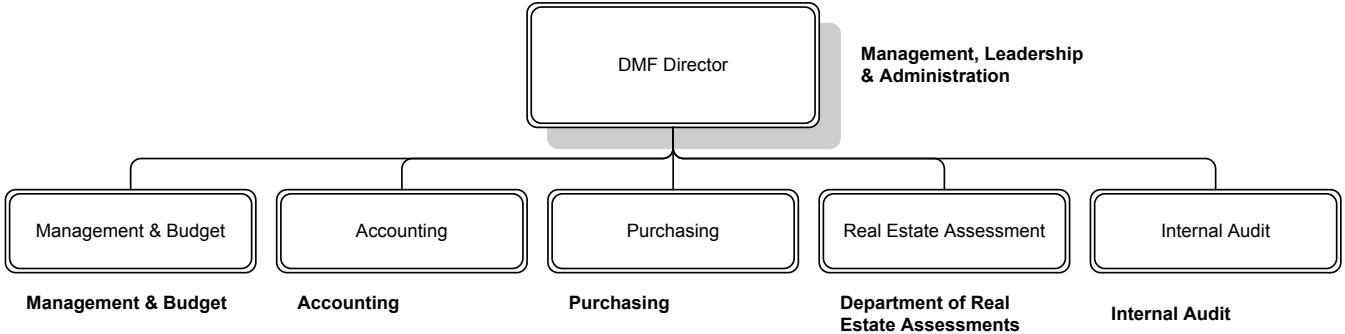


***Our Mission: To ensure the prudent use of County resources***

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, internal auditing, 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 2017 adopted expenditure budget for the Department of Management and Finance is \$7,347,047 a two percent increase from the FY 2016 adopted budget. The FY 2017 adopted budget reflects:

- ↑ Personnel increases due to employee salary increases and an **increase in the County’s cost for** employee health insurance, partially offset by adjustments to retirement contributions based on current actuarial projections.
- ↓ Non-personnel decreases due to adjustments to the annual expense for maintenance and replacement of County vehicles (\$5,539).
- ↑ Revenue increases based on the increase in Business Improvement District (BID) assessments (\$687). The County receives one percent of the BID revenues as reimbursement for administrative expenses.

DEPARTMENT FINANCIAL SUMMARY

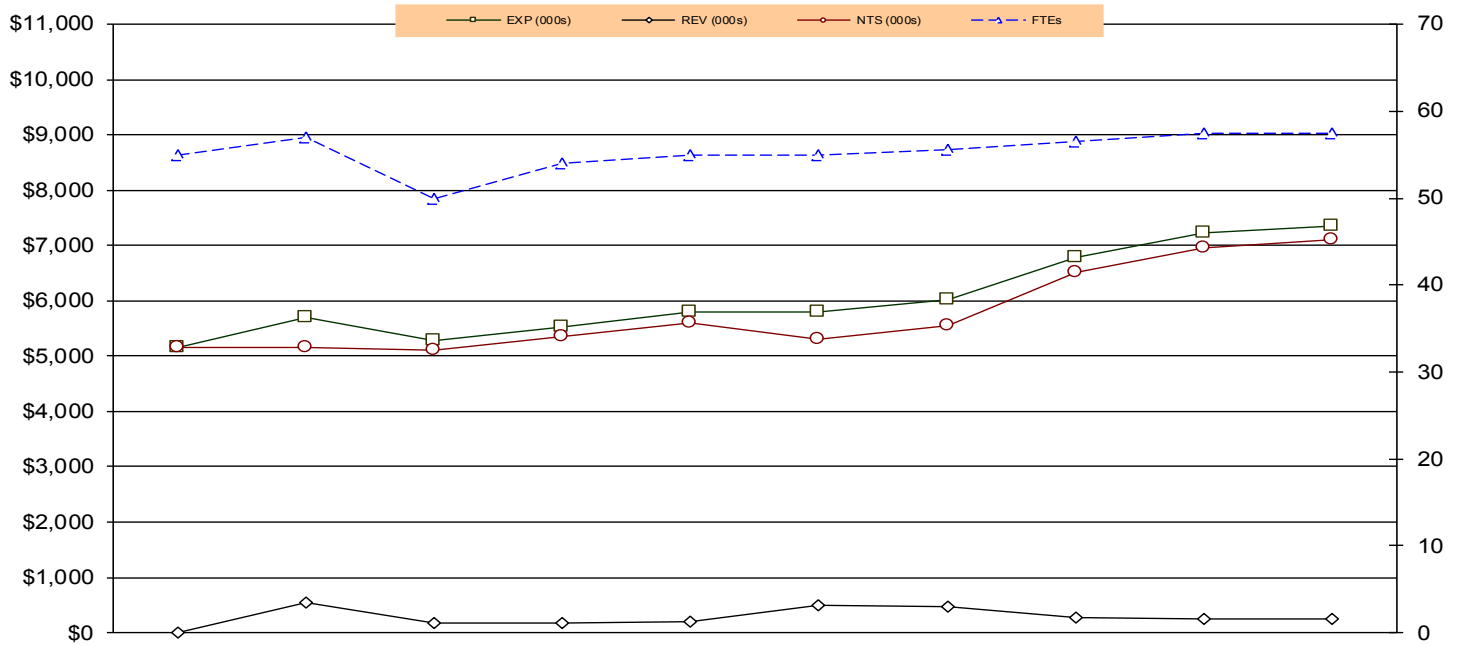
	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
Personnel	\$5,870,127	\$6,459,877	\$6,593,872	2%
Non-Personnel	910,491	758,714	753,175	-1%
<b>Total Expenditures</b>	<b>6,780,618</b>	<b>7,218,591</b>	<b>7,347,047</b>	<b>2%</b>
Fees	65,945	40,000	40,000	-
Other	-	3,000	3,000	-
Transfers From Other Funds	206,726	207,441	208,128	-
<b>Total Revenues</b>	<b>272,671</b>	<b>250,441</b>	<b>251,128</b>	<b>-</b>
<b>Net Tax Support</b>	<b>\$6,507,947</b>	<b>\$6,968,150</b>	<b>\$7,095,919</b>	<b>2%</b>
Permanent FTEs	56.50	57.50	57.50	
Temporary FTEs	-	-	-	
<b>Total Authorized FTEs</b>	<b>56.50</b>	<b>57.50</b>	<b>57.50</b>	

Expenses by Lines of Business

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
Management and Budget	\$1,933,129	\$1,897,836	\$1,908,816	1%
Accounting	1,173,508	1,060,118	1,071,322	1%
Internal Audit*	-	426,194	484,686	14%
Purchasing	1,046,845	979,910	1,048,359	7%
Real Estate Assessments	2,627,136	2,854,533	2,833,864	-1%
<b>Total Expenditures</b>	<b>\$6,780,618</b>	<b>\$7,218,591</b>	<b>\$7,347,047</b>	<b>2%</b>

\*The Internal Audit line of business was created in FY 2016.

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



	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Adopted Budget
EXP (000s)	\$5,166	\$5,706	\$5,276	\$5,529	\$5,805	\$5,797	\$6,018	\$6,781	\$7,218	\$7,347
REV (000s)	\$13	\$544	\$172	\$174	\$204	\$492	\$474	\$273	\$250	\$251
NTS (000s)	\$5,153	\$5,162	\$5,104	\$5,355	\$5,601	\$5,305	\$5,544	\$6,508	\$6,968	\$7,096
FTEs	55.00	57.00	50.00	54.00	55.00	55.00	55.50	56.50	57.50	57.50

Fiscal Year	Description	FTEs
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>	<p>2.0</p> <p>(2.0)</p>
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 <b>Environmental Services (DES) and Police Department’s High Intensity Drug Trafficking Area (HIDTA)</b> program.</li> </ul>	<p>2.0</p>
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 Division (\$125,406); one Administrative Technician in the Purchasing Division (\$43,128); and one position in the Management and Budget Division (\$124,283).</li> <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>	<p>(4.00)</p> <p>(3.00)</p>
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</li> </ul>	<p>6.0</p>

Fiscal Year	Description	FTEs
	<p>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.</p> <ul style="list-style-type: none"> <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. (1.0)</li> <li>▪ Eliminate one Auditor position (1.0 FTE; \$108,551) currently assigned to Purchasing. (1.0)</li> </ul>	
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 <b>Department of Real Estate Assessment's new computer system to support the County's appraisal, assessment, and administrative processes</b> (\$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>	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, 1.0 FTE).</li> <li>▪ Eliminated 0.5 of 1.0 FTE Assistant Director, Real Estate Assessment (\$80,241) as part of the County-wide budget reductions. (0.5)</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). 1.0</li> <li>▪ <i>The County Board added one-time funding for internal audit as part of FY 2014 closeout (\$200,000).</i></li> </ul>	1.0

Fiscal Year	Description	FTEs
	<ul style="list-style-type: none"> <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>	
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 <b>County's growing CIP (\$55,212)</b>.</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> <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> </ul>	<p>0.5</p> <p>0.5</p>
FY 2017	<ul style="list-style-type: none"> <li>▪ No significant changes.</li> </ul>	