

FUND DESCRIPTIONS

GENERAL FUND

The General Fund is the primary operating fund of the County and is used to account for the majority of services including fire and police protection, human services, community services such as libraries and parks, and transit operations. The General Fund also provides financing for the operations of other funds such as capital outlay for infrastructure improvements and construction, and the County's public school system. Debt service expenditures for the payments of principal and interest on the County's general long-term debt (excluding bonds and other long-term debt serviced by the Utilities, Ballston Garage, or School Operating Funds) are included in this fund. The major sources of revenue include: real estate taxes, other local taxes, licenses, permits, fees, and other miscellaneous charges. Revenues from the state and federal government are also included in this fund.

ENTERPRISE FUNDS

Enterprise funds are used to account for the financing of services to the general public where the operating expenses involved are usually recovered in the form of charges to users.

Utilities Fund

The Utilities Fund is a self-supporting or enterprise fund. This fund includes the operations, maintenance and construction of the County's water and sanitary sewer system. Debt service on general obligation bonds issued to finance the construction of the sanitary sewer system, water distribution system, and wastewater treatment facility are accounted for in this fund. Revenues for this fund are generated through user charges and payments from other jurisdictions for use of the systems, and system connection fees. The Utilities Fund is managed by the Department of Environmental Services.

Department of Community Planning, Housing and Development (CPHD) Development Fund

This fund includes the operations of the Zoning Administration Section of the Planning Division as well as the Permit Processing, Code Compliance and Plan Review Sections of the Inspection Services Division. The costs of these programs are fully supported by the fees they charge for permitting, plan review, and inspection services in building construction and zoning. The funding for these programs was segregated from the General Fund into the new enterprise fund beginning in FY 2009 as part of an effort to provide a higher level of customer service. This fund is managed by the Department of Community Planning, Housing, and Development.

Ballston Public Parking Garage Funds

These enterprise funds account for the financing of the operation of the garage for the general public. All of the operating expenses are recovered from the users of the garage. Two separate funds have been established for the garage – one for floors one through seven, and another for the eighth floor, which was constructed at a later date and under separate financing from the first seven floors. These funds are managed by the Departments of Environmental Services and Management and Finance.

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of services provided by one Arlington County government department or agency to another Arlington County department or agency or another government, where the service is provided on a cost reimbursement basis.

Automotive Equipment Fund

This fund accounts for the costs of operating and maintaining the automotive and construction equipment used by County departments and agencies. The acquisition and replacement of automotive equipment is accounted for in this fund. Revenue is derived primarily from user charges to recover actual costs that include depreciation of equipment. This program is managed by the Department of Environmental Services.

Printing Fund

This fund accounts for the costs of operating a central printing operation which provides printing and duplicating services for County departments and agencies. Revenue is derived principally from user charges for specific services. The printing operation is managed by the Department of Environmental Services.

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds of specific revenue sources which are legally restricted to expenditures for specified purposes.

Ballston Quarter Tax Increment Financing Area (TIF) Fund

The Ballston Quarter TIF funds revenue bonds issued by the Ballston Quarter Community Development Authority (CDA). These bonds funded \$43.4 million of public infrastructure improvements, as well as a debt service reserve fund, capitalized interested through project stabilization, and certain costs of issuance. The CDA gives the County a financing mechanism to fund certain public infrastructure costs associated with the Ballston Quarter public-private redevelopment.

This fund accounts for a portion of the incremental real estate tax, sales and use and meals tax revenues generated within the TIF district boundaries in each year following the base year set as of January 1, 2015 and until the earlier of the final maturity of bonds, March 1, 2046, or the date on which all of the bonds have been paid in full. The TIF district includes the parcels within the CDA boundaries and also the parcels currently occupied by Macy's. This fund is managed by the Department of Management and Finance.

Travel and Tourism Promotion Fund

This fund accounts for the operations of various programs to promote tourism and business travels in the County. One fourth of one percent of the revenue generated by the transient occupancy tax, dedicated to tourism and marketing in Arlington, is accounted for in this fund. Arlington Economic Development manages this fund.

Ballston Business Improvement District (BID) Fund

This fund accounts for the operations of a service district in Ballston within specified boundaries of the business area to provide enhanced services, such as marketing, community events, and minor physical enhancements such as banners and wayfinding, beautification, and transportation enhancements such as bike racks and bus shelters. The revenue supporting the fund is generated from an additional real estate tax assessment for properties in the district. Arlington Economic Development (AED) manages this fund.

Rosslyn Business Improvement District (BID) Fund

This fund accounts for the operations of a service district in Rosslyn within specified boundaries of the business area to provide enhanced services, such as beautification, cleaning, maintenance, marketing and promotion, community activities, parking, and transportation. The revenue supporting the fund is generated from an additional real estate tax assessment for properties in the district. Arlington Economic Development (AED) manages this fund.

Crystal City Business Improvement District (BID) Fund

This fund accounts for the operations of a service district in Crystal City within specified boundaries of the business area to provide enhanced services, such as economic development, business recruitment and retention, information and marketing, landscaping and beautification, and street and sidewalk cleaning. The revenue supporting the fund is generated from an additional real estate tax assessment for properties in the district. Arlington Economic Development (AED) manages this fund.

Housing and Community Development Fund

This fund accounts for the operations of various housing community development programs which are financed by block grant and other grant assistance from the U.S. Department of Housing and Urban Development. The Department of Community Planning, Housing, and Development manages this fund.

Section 8 Housing Assistance Fund

This fund accounts for the revenue from the U.S. Department of Housing and Urban Development for Section 8 housing assistance. This program provides tenant based and project based housing assistance to benefit eligible Arlington County residents. The federal funds are used for the administrative costs of the program as well as for the rental subsidy payments. The Section 8 program is managed by the Department of Human Services.

Columbia Pike Tax Increment Financing (TIF) Fund

This fund accounts for a portion of the incremental real estate tax revenue generated by properties within the Columbia Pike Neighborhoods Special Revitalization District and the Columbia Pike Special Revitalization District. Funds are used to support affordable housing initiatives within these boundaries needed to mitigate the impact of redevelopment along Columbia Pike. The County Board approved the establishment of the financing mechanism and fund in December 2013 with a real estate assessment tax base value established as of January 1, 2014. In the adopted FY 2018 budget, the County Board adjusted the TIF's baseline to the CY 2018 assessed value. The fund is jointly managed by the Departments of Management and Finance and Community Planning, Housing, and Development.

CAPITAL PROJECTS FUNDS

Stormwater Management Fund

This fund accounts for the revenue from a sanitary district tax adopted in CY 2008. Funds are used to pay for operating and capital costs necessary to upgrade and expand the County's stormwater drainage infrastructure and to support related stormwater management programs. The Stormwater Management fund is managed by the Department of Environmental Services.

Transportation Capital Fund

This fund accounts for the tax revenue from a commercial real estate transportation district established at the end of CY 2007. Beginning in FY 2014, this fund also accounts for the local 30% share of the new tax and fee revenues implemented as part of HB 2313. The tax revenue provides

a dedicated funding stream to support transportation infrastructure projects throughout the County. Effective July 1, 2013 with the passage of HB 2313, any decrease in the commercial real estate tax rate will result in an equivalent revenue decrease allocated to the County through the Northern Virginia Transportation Authority (NVTA). The Fund also provides the flexibility to leverage outside funding sources as opportunities arise. The Transportation Capital Fund is managed by the Department of Environmental Services.

Crystal City, Potomac Yard, and Pentagon City Tax Increment Financing (TIF) Fund

This fund accounts for a portion of the incremental real estate tax revenue generated by properties in Crystal City, Potomac Yard, and Pentagon City. Funds are used to pay for infrastructure improvements to further the revitalization of Crystal City and development of the adjacent areas of Potomac Yard and Pentagon City. The County Board approved the establishment of the financing mechanism and fund in October 2010 with a real estate assessment tax base value established as of January 1, 2011. The fund is jointly managed by the Departments of Environmental Services, Management and Finance, Economic Development, and Community Planning, Housing, and Development.

Pay-As-You-Go General Capital and Utilities Capital Funds

These Capital Projects Funds account for the purchase and/or construction of major capital facilities including buildings, roads, and other long-lived improvements. Pay-As-You-Go financing for utilities construction and capital improvements is provided primarily by local tax revenues and utility user fees (fund transfers), a portion of the decal fee, developer contributions, and miscellaneous fees and charges. These Pay-As-You-Go capital appropriations are approved as part of the annual operating budget.

SCHOOL FUNDS

School Operating Fund

This fund accounts for the general day-to-day operations of the County's public school system, financed primarily from County General Fund transfer and from state and federal grants and taxes to be used for educational programs.

School Comprehensive Services Act Fund

This fund accounts for programs and services for at-risk youth with emotional and behavioral problems and their families. The Comprehensive Services Act, passed by the Virginia General Assembly in 1993, restructured the funding streams to better meet the needs of eligible children and their families. State funding provides approximately one-third of the funding for these expenditures with the balance coming from the County's General Fund transfer.

School Debt Service Fund

This fund accounts for the payment of principal and interest on obligated debts incurred for major school construction projects. This fund is supported entirely by the County transfer and carryover funding.

School Food and Nutrition Services Fund

This fund accounts for the operations of the School Food Services program. Revenues are derived from fees, state and federal financing, and other miscellaneous sources relating to School food service operations.

School Grants and Restricted Programs Fund

This fund accounts for the operations of special school programs financed by fees, and grants from state, federal, and local sources.

School Capital Projects Fund

This fund accounts for major and minor construction projects as well as major maintenance for the schools. Funding is from the County's General Fund transfer.

Community Activities Fund

This fund accounts for the operations of various County-Schools joint facilities and programs, which include aquatic facilities, extended day programs, Alternatives for Parenting Teens, community centers, and the Career Center. Financing is primarily provided by a County General Fund transfer and fees collected for specific activities.

The following table shows each County department and its associated funds (excluding Schools funds).

| | General Fund | Utilities Fund | CPHD Development | Ballston Public Parking Garage | Automotive Equipment Fund | Printing Fund | Ballston Quarter TIF | Travel and Tourism | Rosslyn, Ballston & Crystal City BIDs | Community Development Fund | Section 8 Housing Fund | Columbia Pike TIF | Stormwater Management Fund | Transportation Capital | Crystal City TIF | Pay-As-You-Go Capital Fund | Utilities Capital Fund |
|---|--------------|----------------|------------------|--------------------------------|---------------------------|---------------|----------------------|--------------------|---------------------------------------|----------------------------|------------------------|-------------------|----------------------------|------------------------|------------------|----------------------------|------------------------|
| County Board | ■ | | | | | | | | | | | | | | | | |
| County Manager | ■ | | | | | | | | | | | | | | | | |
| Management and Finance | ■ | | | | | | ■ | | ■ | | | ■ | | | ■ | ■ | |
| Technology Services | ■ | | | | | | | | | | | | | | | ■ | |
| Human Resources | ■ | | | | | | | | | | | | | | | ■ | |
| County Attorney | ■ | | | | | | | | | | | | | | | | |
| Circuit Court | ■ | | | | | | | | | | | | | | | ■ | |
| General District Court | ■ | | | | | | | | | | | | | | | | |
| Juvenile and Domestic Relations Court | ■ | | | | | | | | | | | | | | | ■ | |
| Magistrate | ■ | | | | | | | | | | | | | | | | |
| Public Defender | ■ | | | | | | | | | | | | | | | | |
| Commonwealth's Attorney | ■ | | | | | | | | | | | | | | | | |
| Sheriff | ■ | | | | | | | | | | | | | | | ■ | |
| Commissioner of the Revenue | ■ | | | | | | | | | | | | | | | | |
| Treasurer | ■ | | | | | | | | | | | | | | | ■ | |
| Electoral Board | ■ | | | | | | | | | | | | | | | ■ | |
| Public Safety Communications and Emergency Management | ■ | | | | | | | | | | | | | | | ■ | |
| Police | ■ | | | | | | | | | | | | | | | ■ | |
| Fire | ■ | | | | | | | | | | | | | | | ■ | |
| Environmental Services | ■ | ■ | | ■ | ■ | ■ | ■ | | | | | | ■ | ■ | ■ | ■ | ■ |
| Human Services | ■ | | | | | | | | | | ■ | | | | | ■ | |
| Libraries | ■ | | | | | | | | | | | | | | | ■ | |
| Economic Development | ■ | | | | | | ■ | ■ | ■ | | | | | | ■ | | |
| Community Planning, Housing & Development | ■ | | ■ | | | | | | | ■ | | ■ | | | ■ | ■ | |
| Parks and Recreation | ■ | | | | | | | | | | | | | | | ■ | |

EXPENDITURE SUMMARY (ALL FUNDS)

(Figures in Millions of Dollars)

| | FY 2017 Actual | FY 2018 Adopted | FY 2019 Proposed | % Change '18 Adopted to '19 Proposed |
|--|-------------------|--------------------|---------------------|--|
| COUNTY GOVERNMENT | | | | |
| Operating Expenses | 647.4 | 646.3 | 665.7 | 3.0% |
| Capital Outlay | 20.2 | 13.6 | 5.5 | -59.1% |
| Debt Service | 60.3 | 63.0 | 67.8 | 7.7% |
| Other Post Employment Benefits (OPEB) ¹ | 18.1 | 20.4 | 19.4 | -4.9% |
| Contingents - General, Housing, Budget Stabilization | - | 19.3 | 17.5 | -9.1% |
| Subtotal | 746.0 | 762.5 | 775.9 | 1.8% |
| OTHER FUNDS | | | | |
| Ballston Quarter Tax Increment Financing | 0.1 | - | 0.5 | - |
| Travel & Tourism Promotion | 1.7 | 1.5 | 1.5 | 1.8% |
| Ballston Business Improvement District | 1.6 | 1.5 | 1.4 | -7.3% |
| Rosslyn Business Improvement District | 3.5 | 3.8 | 3.8 | -1.1% |
| Crystal City Business Improvement District | 2.5 | 2.7 | 2.6 | -3.6% |
| Community Development | 3.6 | 1.2 | 2.0 | 63.1% |
| Section 8 Housing | 18.8 | 19.0 | 18.7 | -1.5% |
| General Capital - PAYG ⁵ | 42.4 | 13.6 | 5.5 | -59.1% |
| Stormwater Management | 15.0 | 10.2 | 10.7 | 5.1% |
| Transportation Capital ⁵ | 27.4 | 38.3 | 37.2 | -2.9% |
| Crystal City Tax Increment Financing ⁵ | 1.9 | 6.3 | 4.7 | -25.2% |
| Columbia Pike Tax Increment Financing | 0.6 | - | 0.2 | - |
| Utilities (including Utilities capital) | 121.8 | 122.8 | 123.5 | 0.6% |
| Ballston Parking Garage ² | 4.7 | 9.9 | 2.7 | -72.6% |
| CPHD Development | 17.7 | 20.2 | 21.7 | 7.5% |
| Automotive Equipment | 16.2 | 16.2 | 16.5 | 1.8% |
| Printing | 2.4 | 2.5 | 2.5 | 1.4% |
| Subtotal | 281.9 | 269.6 | 255.8 | -5.1% |
| Less Transfers to Other Funds | (21.6) | (14.3) | (6.2) | -56.4% |
| Less Other Fund Transfers ³ | (17.3) | (14.9) | (16.7) | 12.5% |
| COUNTY GOVERNMENT SUBTOTAL | 989.0 | 1,002.9 | 1,008.7 | 0.6% |
| SCHOOL BOARD ⁴ | | | | |
| School Operating Fund | 462.6 | 511.8 | 524.6 | 2.5% |
| School Comprehensive Services (CSA) | 4.2 | 4.0 | 4.2 | 5.6% |
| School Debt Service | 46.2 | 49.2 | 58.1 | 18.0% |
| School Capital Projects | 35.3 | 6.5 | 6.5 | - |
| School Food Services Fund | 10.2 | 9.1 | 9.8 | 7.7% |
| School Grants and Restricted Programs | 15.7 | 15.0 | 14.6 | -3.1% |
| Community Activities Fund | 16.9 | 18.0 | 19.1 | 6.1% |
| School Board Subtotal | 591.2 | 613.6 | 636.7 | 3.8% |
| TOTAL COUNTY GOVERNMENT AND SCHOOL BOARD | 1,580.2 | 1,616.5 | 1,645.4 | 1.8% |

¹ Other Post Employment Benefits (OPEB) includes Pay-As-You-Go retiree health and life insurance, and transfer to the OPEB Trust Fund.

² Ballston Parking Garage includes the 8th level internal service fund.

³ Includes Other Fund transfers to General Fund and inter-fund transfers.

⁴ The FY 2019 School Budget reflects the preliminary Superintendent's Proposed budget to the School Board.

⁵ Expenses do not include utilization of fund balance for FY 2018 and FY 2019. Refer to fund narrative for total expenditures.

Numbers may not add due to rounding.

ALL FUNDS REVENUE AND EXPENDITURE DETAIL - FY 2019 PROPOSED BUDGET

| | General Fund | Ballston Quarter Tax Increment Financing Fund | Travel and Tourism Promotion Fund | Ballston Business Improvement District | Rosslyn Business Improvement District | Crystal City Business Improvement District | Community Development Fund | Section 8 Housing Assistance Fund | Pay-As-You-Go Capital Projects ⁵ | Stormwater Management Fund |
|--|------------------------|---|-----------------------------------|--|---------------------------------------|--|----------------------------|-----------------------------------|---|----------------------------|
| EXPENDITURES BY CATEGORY | | | | | | | | | | |
| Personnel Services | \$280,951,818 | - | \$621,572 | - | - | - | \$378,589 | \$720,089 | - | \$3,528,211 |
| Employee Benefits | 146,534,697 | - | 226,473 | - | - | - | 149,727 | 356,487 | - | 1,530,060 |
| Contractual Services | 131,591,884 | \$537,700 | 687,064 | \$1,398,885 | \$3,696,901 | \$2,534,176 | - | 145,952 | - | 3,785,758 |
| Internal Services ¹ | 14,447,240 | - | 9,591 | - | - | - | - | 13,658 | - | 1,276,430 |
| Other Charges ² | 582,887,051 | - | - | 28,548 | 75,447 | 51,718 | 321,130 | 17,425,899 | - | 131,224 |
| Materials and Supplies | 10,200,892 | - | 1,000 | - | - | - | - | 8,000 | - | 361,077 |
| Capital Outlay | 3,097,396 | - | 1,000 | - | - | - | - | 1,000 | \$5,544,983 | 67,900 |
| Other Uses of Funds ³ | 111,182,968 | - | - | - | - | - | 1,142,642 | - | - | - |
| Intra-County Charges for Services | (7,002,747) | - | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$1,273,891,199 | \$537,700 | \$1,546,700 | \$1,427,433 | \$3,772,348 | \$2,585,894 | \$1,992,088 | \$18,671,085 | \$5,544,983 | \$10,680,660 |
| REVENUES BY CATEGORY | | | | | | | | | | |
| Local Taxes | \$1,067,821,677 | \$537,700 | \$1,300,000 | \$1,427,433 | \$3,772,348 | \$2,585,894 | - | - | - | \$9,688,160 |
| Licenses, Permits and Fees | 11,319,890 | - | - | - | - | - | - | - | - | - |
| Fines & Forfeitures; Use of Money & Property | 18,453,213 | - | - | - | - | - | - | - | - | - |
| Outside Charges for Services | 62,396,032 | - | - | - | - | - | - | - | - | 992,500 |
| Miscellaneous Revenue | 1,747,396 | - | - | - | - | - | - | \$40,900 | - | - |
| Commonwealth of Virginia | 75,420,031 | - | - | - | - | - | - | - | - | - |
| Federal Government | 16,312,254 | - | - | - | - | - | \$1,992,088 | 18,853,041 | - | - |
| Other Revenue ⁴ | 15,224,069 | - | - | - | - | - | - | - | - | - |
| Transfers from Other Funds | 5,196,637 | - | 246,700 | - | - | - | - | - | \$5,544,983 | - |
| TOTAL REVENUES | \$1,273,891,199 | \$537,700 | \$1,546,700 | \$1,427,433 | \$3,772,348 | \$2,585,894 | \$1,992,088 | \$18,893,941 | \$5,544,983 | \$10,680,660 |

NOTES:

- ¹ Internal Services primarily includes maintenance, depreciation, and fuel charges for County vehicles, and Print Shop charges for printing services
- ² Other Charges primarily include contingents, transfers to other funds, regional programs, Metro, and rental assistance payments in Section 8
- ³ Other Uses of Funds primarily includes debt service, master lease funding, Affordable Housing Investment Fund, and Department of Human Services' public assistance/purchase of service expense
- ⁴ Other Revenue primarily includes prior year fund balance
- ⁵ Expenses do not include utilization of fund balance for FY 2019. Refer to fund narrative for total expenditures.

ALL FUNDS REVENUE AND EXPENDITURE DETAIL - FY 2019 PROPOSED BUDGET

| | Transportation Capital Fund ⁵ | Crystal City Tax Incremental Financing Fund ⁵ | Columbia Pike Tax Incremental Financing Fund | Utilities Fund | Utilities Capital | Ballston Public Parking Garage | Ballston Public Pkg Garage - 8th Level | CPHD Development Fund | Automotive Equipment Fund | Printing Fund |
|--|---|---|---|----------------------|----------------------|---|---|-----------------------------|---------------------------------|--------------------|
| EXPENDITURES BY CATEGORY | | | | | | | | | | |
| Personnel Services | \$2,001,377 | \$134,584 | - | \$18,050,443 | - | - | - | \$8,940,272 | \$4,545,121 | \$505,484 |
| Employee Benefits | 651,897 | 51,136 | - | 7,870,145 | - | - | - | 3,670,193 | 2,030,702 | 258,170 |
| Contractual Services | 305,541 | 13,780 | - | 19,723,388 | - | \$1,945,483 | \$30,396 | 5,909,457 | 1,548,704 | 1,461,429 |
| Internal Services ¹ | 18,718 | 13,500 | - | 6,794,577 | - | - | - | 2,356,666 | 44,502 | 27,751 |
| Other Charges ² | 2,771,721 | - | \$150,730 | 14,025,300 | - | 522,375 | 18,460 | - | 130,000 | - |
| Materials and Supplies | 17,000 | 8,000 | - | 6,998,278 | - | 152,700 | 40,500 | 92,900 | 1,623,918 | 250,655 |
| Capital Outlay | 31,459,175 | 4,497,020 | - | 440,078 | \$19,979,500 | - | - | 778,397 | 5,239,269 | - |
| Other Uses of Funds ³ | - | - | - | 31,380,392 | - | - | - | - | 1,300,000 | - |
| Intra-County Charges for Services | - | - | - | (1,766,842) | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$37,225,429 | \$4,718,020 | \$150,730 | \$103,515,759 | \$19,979,500 | \$2,620,558 | \$89,356 | \$21,747,885 | \$16,462,216 | \$2,503,489 |
| REVENUES BY CATEGORY | | | | | | | | | | |
| Local Taxes | \$37,225,429 | \$4,718,020 | \$150,730 | - | - | - | - | - | - | - |
| Licenses, Permits and Fees | - | - | - | - | - | - | - | \$15,491,490 | - | - |
| Fines & Forfeitures; Use of Money & Property | - | - | - | \$244,080 | \$100,000 | \$12,000 | - | - | \$300,000 | - |
| Outside Charges for Services | - | - | - | 101,095,124 | 5,655,000 | 4,540,800 | \$261,600 | 4,506 | 16,753,954 | \$2,305,000 |
| Miscellaneous Revenue | - | - | - | 76,555 | - | - | - | 30,907 | 581,000 | - |
| Commonwealth of Virginia | - | - | - | - | - | - | - | - | - | - |
| Federal Government | - | - | - | - | - | - | - | - | - | - |
| Other Revenue ⁴ | - | - | - | 2,100,000 | - | - | - | 6,220,982 | - | - |
| Transfers from Other Funds | - | - | - | - | 14,224,500 | - | - | - | - | 242,337 |
| TOTAL REVENUES | \$37,225,429 | \$4,718,020 | \$150,730 | \$103,515,759 | \$19,979,500 | \$4,552,800 | \$261,600 | \$21,747,885 | \$17,634,954 | \$2,547,337 |

NOTES:

- ¹ Internal Services primarily includes maintenance, depreciation and fuel charges for County vehicles, and Print Shop charges for printing services
- ² Other Charges primarily include contingents, transfers to other funds, regional programs, Metro, and rental assistance payments in Section 8
- ³ Other Uses of Funds primarily includes debt service, master lease funding, Affordable Housing Investment Fund, and Department of Human Services' public assistance/purchase of service expense
- ⁴ Other Revenue primarily includes prior year fund balance
- ⁵ Expenses do not include utilization of fund balance for FY 2019. Refer to fund narrative for total expenditures.

GENERAL FUND SUMMARY

(Figures in Millions of Dollars)

| | FY 2017 Actual | FY 2018 Adopted | FY 2019 Proposed | % Change '18 Adopted to '19 Proposed |
|--|-------------------|--------------------|---------------------|--|
| EXPENDITURES | | | | |
| County Services ¹ | \$617.1 | \$610.0 | \$625.1 | 2.5% |
| Metro Operations | 30.3 | 36.2 | 40.6 | 12.0% |
| County Debt Service | 60.3 | 63.0 | 67.8 | 7.7% |
| Other Post Employment Benefits (OPEB) ² | 18.1 | 20.4 | 19.4 | -4.9% |
| Contingents | | | | |
| General | - | 0.3 | 0.3 | - |
| Economic & Revenue Stabilization Fund | - | 4.0 | 4.0 | - |
| Affordable Housing Investment Fund (AHIF) | - | 15.0 | 13.3 | -12% |
| Subtotal County Services | 725.8 | 748.9 | 770.4 | 2.9% |
| Capital | 20.2 | 13.6 | 5.5 | -59.1% |
| Subtotal County | 746.0 | 762.5 | 775.9 | 1.8% |
| Schools Transfer (ongoing) | 476.1 | 484.2 | 497.6 | 2.8% |
| Schools Transfer (one-time) | - | 6.1 | 0.4 | -94.0% |
| Subtotal Schools | 476.1 | 490.3 | 498.0 | 1.6% |
| TOTAL EXPENDITURES | \$1,222.0 | \$1,252.7 | 1,273.9 | 1.7% |
| REVENUES | | | | |
| Real Estate Tax | \$698.9 | \$715.0 | \$730.3 | 2.1% |
| Personal Property Tax | 114.8 | 115.5 | 119.1 | 3.1% |
| BPOL Tax | 63.8 | 63.1 | 65.6 | 4.0% |
| Sales Tax | 41.2 | 42.0 | 43.3 | 3.0% |
| Transient Tax | 25.3 | 25.5 | 26.0 | 2.2% |
| Utility Tax | 11.4 | 12.7 | 15.5 | 22.1% |
| Meals Tax | 39.0 | 39.9 | 41.5 | 4.0% |
| Communications Sales Tax | 7.1 | 7.1 | 6.8 | -4.2% |
| Other Local Taxes | 20.9 | 18.3 | 19.9 | 8.4% |
| Subtotal Taxes | 1,022.5 | 1,039.0 | 1,067.8 | 2.8% |
| Licenses, Permits and Fees | 11.5 | 10.8 | 11.3 | 5.1% |
| Fines, Interest, Other | 14.8 | 18.8 | 18.5 | -1.7% |
| Charges for Services | 57.5 | 59.2 | 62.4 | 5.4% |
| Miscellaneous | 17.5 | 5.1 | 7.0 | 37.6% |
| Revenue from State | 75.1 | 73.2 | 75.4 | 3.1% |
| Revenue from Federal Government | 18.3 | 15.2 | 16.3 | 7.5% |
| Subtotal Other | 194.7 | 182.2 | 190.9 | 4.8% |
| Total Revenue (excluding Fund Balance) | 1,217.2 | 1,221.2 | 1,258.7 | 3.1% |
| Prior Year Fund Balance | 115.1 | 31.5 | 15.2 | -51.8% |
| TOTAL REVENUES & FUND BALANCE | 1,332.3 | 1,252.7 | 1,273.9 | 1.7% |

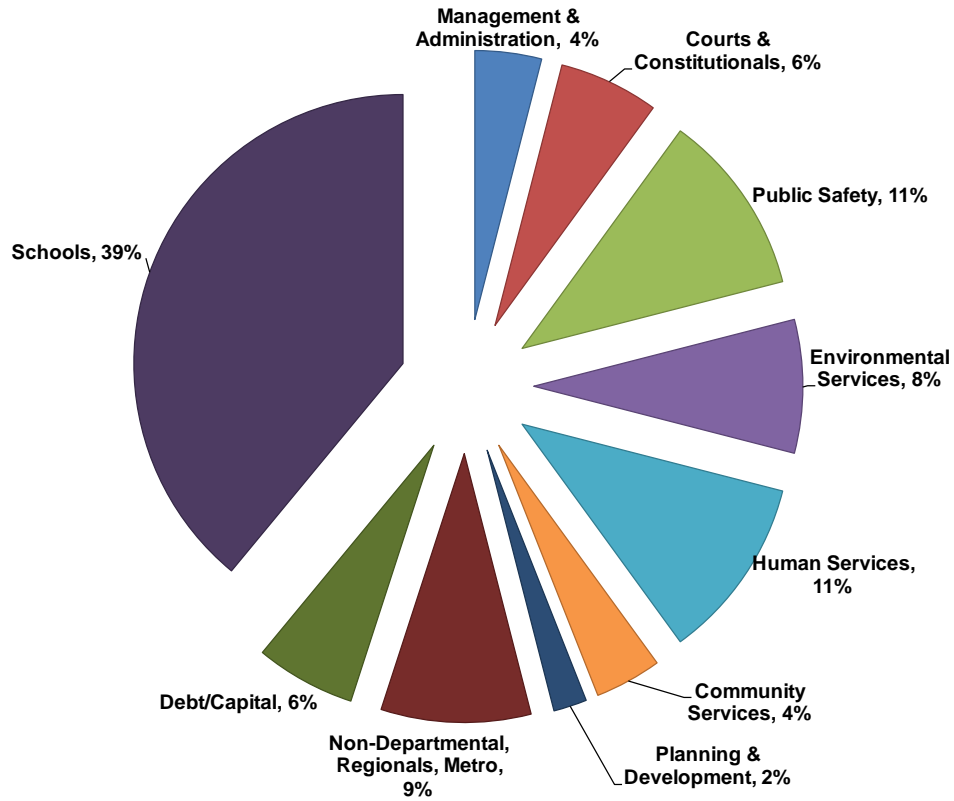
¹ Includes General Fund transfers to other operating funds.

² Includes Pay-As-You-Go retiree health and life insurance, and transfer to the OPEB Trust Fund.

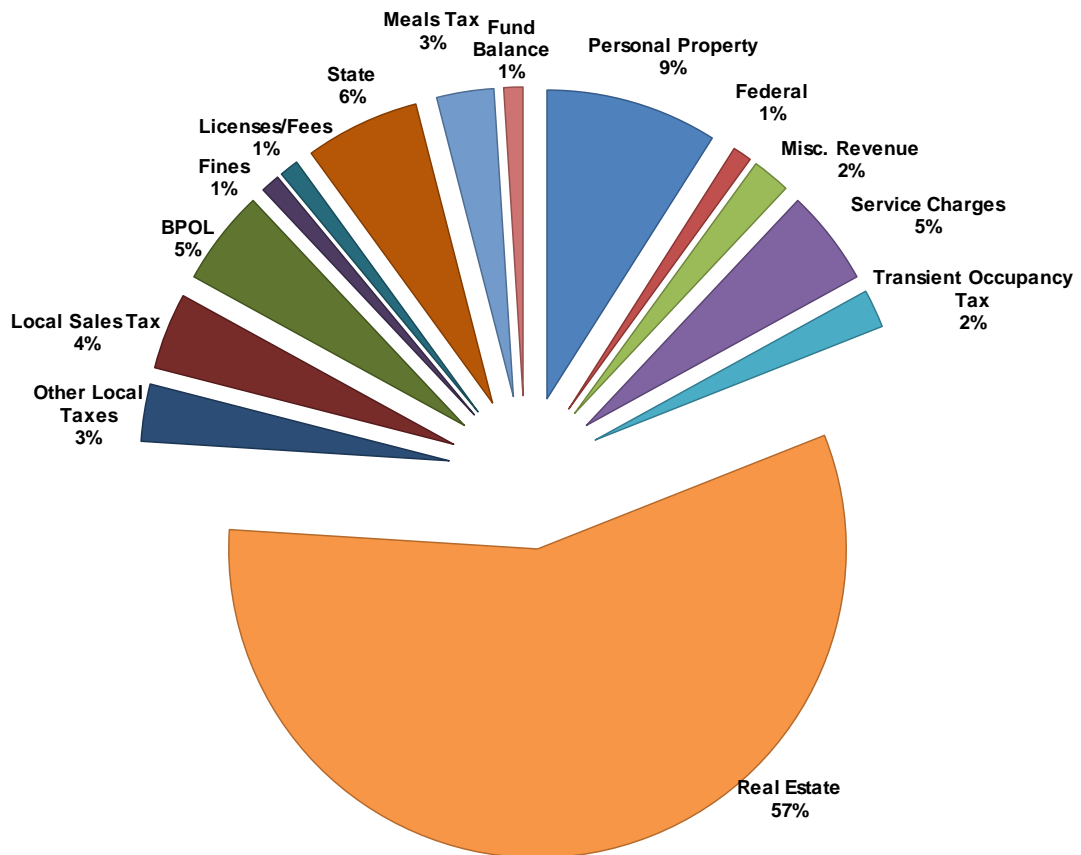
³ Beginning in FY 2019 the HOME portion of AHIF is budgeted in the Community Development Fund. Total AHIF Funding in the FY 2019 Proposed Budget is \$13,719,786.

Numbers may not add due to rounding.

FY 2019 Proposed Budget General Fund Expenditures



FY 2019 Proposed Budget General Fund Revenues



COUNTY GOVERNMENT SUMMARY

| | FY 2017 Adopted FTE | FY 2018 Adopted FTE | FY 2019 Proposed FTE | FY 2017 Actual Expense | FY 2018 Adopted Expense | FY 2019 Proposed Expense |
|--|------------------------------------|------------------------------------|-------------------------------------|---------------------------------------|--|---|
| GENERAL FUND | | | | | | |
| County Board | 10.00 | 10.00 | 10.00 | \$1,405,569 | \$1,609,356 | \$1,690,852 |
| County Manager | 33.35 | 36.00 | 33.00 | 5,425,724 | 5,740,793 | 5,670,360 |
| Management and Finance | 57.50 | 58.50 | 57.50 | 7,428,284 | 7,906,201 | 8,224,515 |
| Technology Services | 78.00 | 77.00 | 74.00 | 20,459,333 | 20,538,645 | 22,020,099 |
| Human Resources | 53.00 | 53.00 | 53.00 | 8,919,460 | 9,525,537 | 9,855,629 |
| County Attorney | 15.00 | 16.00 | 16.00 | 3,141,596 | 3,003,267 | 3,027,687 |
| Circuit Court | 9.80 | 10.30 | 10.30 | 1,052,604 | 1,115,433 | 1,200,357 |
| Clerk of the Circuit Court | 27.00 | 27.00 | 27.00 | 3,194,744 | 3,228,122 | 3,292,800 |
| General District Court | 1.50 | 1.50 | 1.00 | 332,851 | 392,416 | 382,942 |
| Juvenile and Domestic Relations Court | 55.80 | 57.80 | 59.80 | 6,003,988 | 6,802,948 | 7,427,914 |
| Commonwealth's Attorney | 34.00 | 35.00 | 35.00 | 4,049,552 | 4,196,604 | 4,286,518 |
| Office of the Magistrate | - | - | - | 39,044 | 42,720 | 41,432 |
| Office of the Public Defender | - | - | - | 157,137 | 185,410 | 191,613 |
| Sheriff | 286.00 | 293.00 | 293.00 | 44,118,172 | 42,746,746 | 44,114,206 |
| Commissioner of Revenue | 52.00 | 53.00 | 53.00 | 5,457,960 | 5,809,383 | 5,945,103 |
| Treasurer | 62.66 | 62.66 | 62.66 | 6,879,063 | 7,035,346 | 7,182,170 |
| Electoral Board | 8.40 | 8.40 | 8.40 | 1,479,070 | 1,316,048 | 1,342,468 |
| Public Safety Comms. & Emergency Mgmt. | 74.50 | 76.50 | 74.50 | 11,662,065 | 12,415,246 | 13,452,872 |
| Police | 478.00 | 478.00 | 477.00 | 66,040,676 | 68,028,917 | 69,991,450 |
| Fire | 332.00 | 332.00 | 340.00 | 58,034,572 | 59,790,930 | 62,885,709 |
| Environmental Services | 401.00 | 405.00 | 400.50 | 92,599,834 | 96,437,470 | 99,159,398 |
| Human Services | 700.82 | 708.52 | 696.32 | 134,525,749 | 137,101,996 | 138,794,705 |
| Libraries | 133.85 | 134.85 | 133.85 | 13,648,924 | 14,351,930 | 14,541,963 |
| Economic Development | 60.00 | 56.20 | 52.90 | 8,524,531 | 8,964,571 | 8,715,160 |
| Community Planning, Housing & Devel. | 87.00 | 86.00 | 83.50 | 10,978,461 | 11,685,628 | 11,398,408 |
| Parks and Recreation | 379.04 | 379.07 | 368.14 | 40,081,828 | 41,677,156 | 42,145,456 |
| Non-Departmental/Other | | | | 70,732,014 | 69,773,757 | 67,771,793 |
| Debt Service | | | | 60,275,165 | 62,964,345 | 67,800,000 |
| Regionals/Contributions | | | | 7,410,836 | 7,531,562 | 6,525,002 |
| Metro | | | | 30,343,315 | 36,239,655 | 40,600,000 |
| SUBTOTAL FOR FUND | 3,430.22 | 3,455.30 | 3,420.37 | 724,402,123 | 748,158,138 | 769,678,581 |
| TRANSFERS TO OTHER FUNDS | | | | | | |
| Utility Fund | | | | 400,000 | 199,200 | 199,200 |
| Travel & Tourism Promotion | | | | 626,148 | 246,700 | 246,700 |
| Automotive Equipment | | | | 100,500 | 32,000 | - |
| Printing | | | | 241,769 | 249,600 | 249,600 |
| SUBTOTAL | | | | 1,368,417 | 727,500 | 695,500 |
| Schools Transfer | | | | 476,070,856 | 490,256,196 | 497,972,135 |
| General Capital Projects | | | | 20,191,849 | 13,570,178 | 5,544,983 |
| TOTAL TRANSFERS TO OTHER FUNDS | | | | 497,631,122 | 504,553,874 | 504,212,618 |
| GENERAL FUND TOTAL | 3,430.22 | 3,455.30 | 3,420.37 | \$1,222,033,245 | \$1,252,712,012 | \$1,273,891,199 |
| OTHER FUNDS - OPERATING AND CAPITAL | | | | | | |
| Ballston Quarter Tax Increment Financing | - | - | - | 111,785 | - | 537,700 |
| Travel & Tourism Promotion | - | 7.00 | 7.00 | 1,710,886 | 1,519,200 | 1,546,700 |
| Ballston Business Improvement District | - | - | - | 1,581,937 | 1,539,333 | 1,427,433 |
| Rosslyn Business Improvement District | - | - | - | 3,489,033 | 3,813,445 | 3,772,348 |
| Crystal City Business Improvement Dist. | - | - | - | 2,522,936 | 2,681,991 | 2,585,894 |
| Community Development | 4.50 | 4.50 | 4.50 | 3,621,791 | 1,221,085 | 1,992,088 |
| Section 8 Housing Assistance | 17.10 | 17.10 | 12.35 | 18,791,247 | 18,964,693 | 18,671,085 |
| General Capital - PAYG [1] | - | - | - | 42,425,853 | 13,570,178 | 5,544,983 |
| Stormwater Management | 42.00 | 42.00 | 44.00 | 14,999,355 | 10,159,660 | 10,680,660 |
| Transportation Capital [1] | 18.00 | 22.00 | 29.00 | 27,419,474 | 38,323,698 | 37,225,429 |
| Crystal City Tax Increment Financing [1] | 7.50 | 6.50 | 6.50 | 1,919,836 | 6,304,880 | 4,718,020 |
| Columbia Pike Tax Increment Financing | - | - | - | 632,875 | - | 150,730 |
| Utilities | 243.95 | 246.95 | 247.95 | 98,236,842 | 103,349,971 | 103,515,759 |
| Utility Capital | - | - | - | 23,543,259 | 19,426,740 | 19,979,500 |
| Ballston Public Parking Garage | - | - | - | 4,589,820 | 8,813,076 | 2,620,558 |
| Ballston Public Parking Garage - 8th Level | - | - | - | 77,579 | 1,091,900 | 89,356 |
| CPHD Development | 97.00 | 104.00 | 106.00 | 17,662,645 | 20,230,219 | 21,747,885 |
| Automotive Equipment | 63.00 | 63.00 | 63.00 | 16,229,036 | 16,163,276 | 16,462,216 |
| Printing | 8.00 | 8.00 | 8.00 | 2,353,030 | 2,469,285 | 2,503,489 |
| TOTAL OTHER FUNDS | 501.05 | 521.05 | 528.30 | 281,919,218 | 269,642,630 | 255,771,833 |
| LESS GENERAL FUND TRANSFERS | | | | (497,631,122) | (504,553,874) | (504,212,618) |
| LESS OTHER FUND TRANSFERS [2] | | | | (17,308,456) | (14,884,727) | (16,741,734) |
| TOTAL COUNTY GOVERNMENT | 3,931.27 | 3,976.35 | 3,948.67 | \$989,012,885 | \$1,002,916,041 | \$1,008,708,680 |

[1] Expenses do not include utilization of fund balance for FY 2018 and FY 2019. Refer to fund narrative for total expenditures.

[2] Includes Other Fund transfers to General Fund and inter-fund transfers.

EXPENDITURE COMPARISON

| | FY 2017 Actual | FY 2018 Adopted | FY 2019 Proposed | % Increase '18 Adopted to '19 Proposed |
|--|----------------------|------------------------|------------------------|--|
| GENERAL ADMINISTRATION | | | | |
| County Board | \$1,405,569 | \$1,609,356 | \$1,690,852 | 5.1% |
| County Manager | 5,425,724 | 5,740,793 | 5,670,360 | -1.2% |
| Management and Finance | 7,428,284 | 7,906,201 | 8,224,515 | 4.0% |
| Technology Services | 20,459,333 | 20,538,645 | 22,020,099 | 7.2% |
| Human Resources | 8,919,460 | 9,525,537 | 9,855,629 | 3.5% |
| County Attorney | 3,141,596 | 3,003,267 | 3,027,687 | 0.8% |
| Subtotal: General Administration | 46,779,966 | 48,323,799 | 50,489,142 | 4.5% |
| COURTS AND CONSTITUTIONALS | | | | |
| Circuit Court | 1,052,604 | 1,115,433 | 1,200,357 | 7.6% |
| Clerk of the Circuit Court | 3,194,744 | 3,228,122 | 3,292,800 | 2.0% |
| General District Court | 332,851 | 392,416 | 382,942 | -2.4% |
| Juvenile and Domestic Relations Court | 6,003,988 | 6,802,948 | 7,427,914 | 9.2% |
| Commonwealth's Attorney | 4,049,552 | 4,196,604 | 4,286,518 | 2.1% |
| Office of the Magistrate | 39,044 | 42,720 | 41,432 | -3.0% |
| Office of the Public Defender | 157,137 | 185,410 | 191,613 | 3.3% |
| Sheriff | 44,118,172 | 42,746,746 | 44,114,206 | 3.2% |
| Commissioner of Revenue | 5,457,960 | 5,809,383 | 5,945,103 | 2.3% |
| Treasurer | 6,879,063 | 7,035,346 | 7,182,170 | 2.1% |
| Electoral Board | 1,479,070 | 1,316,048 | 1,342,468 | 2.0% |
| Subtotal: Courts and Constitutionals | 72,764,186 | 72,871,176 | 75,407,523 | 3.5% |
| PUBLIC SAFETY | | | | |
| Public Safety Comms. & Emergency Mgmt. | 11,662,065 | 12,415,246 | 13,452,872 | 8.4% |
| Police | 66,040,676 | 68,028,917 | 69,991,450 | 2.9% |
| Fire | 58,034,572 | 59,790,930 | 62,885,709 | 5.2% |
| Subtotal: Public Safety | 135,737,313 | 140,235,093 | 146,330,031 | 4.3% |
| ENVIRONMENTAL SERVICES | 92,599,834 | 96,437,470 | 99,159,398 | 2.8% |
| HUMAN SERVICES | 134,525,749 | 137,101,996 | 138,794,705 | 1.2% |
| COMMUNITY SERVICES | | | | |
| Libraries | 13,648,924 | 14,351,930 | 14,541,963 | 1.3% |
| Parks and Recreation | 40,081,828 | 41,677,156 | 42,145,456 | 1.1% |
| Subtotal: Community Services | 53,730,753 | 56,029,086 | 56,687,419 | 1.2% |
| PLANNING AND DEVELOPMENT | | | | |
| Economic Development | 8,524,531 | 8,964,571 | 8,715,160 | -2.8% |
| Community Planning, Housing & Devel. | 10,978,461 | 11,685,628 | 11,398,408 | -2.5% |
| Subtotal: Planning and Development | 19,502,992 | 20,650,199 | 20,113,568 | -2.6% |
| OTHER | | | | |
| Non-Departmental/Other | 70,732,014 | 69,773,757 | 67,771,793 | -2.9% |
| Debt Service | 60,275,165 | 62,964,345 | 67,800,000 | 7.7% |
| Regionals/Contributions | 7,410,836 | 7,531,562 | 6,525,002 | -13.4% |
| Metro | 30,343,315 | 36,239,655 | 40,600,000 | 12.0% |
| Subtotal: Other | 168,761,330 | 176,509,319 | 182,696,795 | 3.5% |
| TOTAL GENERAL FUND OPERATIONS | \$724,402,123 | \$748,158,138 | \$769,678,581 | 2.9% |
| OTHER FUNDS - OPERATING & CAPITAL | | | | |
| Ballston Quarter Tax Increment Financing | 111,785 | - | 537,700 | - |
| Travel & Tourism Promotion | 1,710,886 | 1,519,200 | 1,546,700 | 1.8% |
| Ballston Business Improvement District | 1,581,937 | 1,539,333 | 1,427,433 | -7.3% |
| Rosslyn Business Improvement District | 3,489,033 | 3,813,445 | 3,772,348 | -1.1% |
| Crystal City Business Improvement District | 2,522,936 | 2,681,991 | 2,585,894 | -3.6% |
| Community Development | 3,621,791 | 1,221,085 | 1,992,088 | 63.1% |
| Section 8 Housing Assistance | 18,791,247 | 18,964,693 | 18,671,085 | -1.5% |
| General Capital - PAYG [2] | 42,425,853 | 13,570,178 | 5,544,983 | -59.1% |
| Stormwater Management | 14,999,355 | 10,159,660 | 10,680,660 | 5.1% |
| Transportation Capital [2] | 27,419,474 | 38,323,698 | 37,225,429 | -2.9% |
| Crystal City Tax Increment Financing [2] | 1,919,836 | 6,304,880 | 4,718,020 | -25.2% |
| Columbia Pike Tax Increment Financing | 632,875 | - | 150,730 | - |
| Utilities | 98,236,842 | 103,349,971 | 103,515,759 | 0.2% |
| Utilities Capital | 23,543,259 | 19,426,740 | 19,979,500 | 2.8% |
| Ballston Public Parking Garage | 4,589,820 | 8,813,076 | 2,620,558 | -70.3% |
| Ballston Public Parking Garage - 8th Level | 77,579 | 1,091,900 | 89,356 | -91.8% |
| CPHD Development | 17,662,645 | 20,230,219 | 21,747,885 | 7.5% |
| Automotive Equipment | 16,229,036 | 16,163,276 | 16,462,216 | 1.8% |
| Printing | 2,353,030 | 2,469,285 | 2,503,489 | 1.4% |
| TOTAL OTHER FUNDS | \$281,919,218 | \$269,642,630 | \$255,771,833 | -5.1% |
| Less Other Fund Transfers [1] | (17,308,456) | (14,884,727) | (16,741,734) | 12.5% |
| TOTAL COUNTY REQUIREMENTS | \$989,012,885 | \$1,002,916,041 | \$1,008,708,680 | 0.6% |

[1] Includes Other Fund transfers to General Fund and inter-fund transfers.

[2] Expenses do not include utilization of fund balance for FY 2018 and FY 2019. Refer to fund narrative for total expenditure

FY 2019 PROPOSED BUDGET POSITION CHANGES

This table details the added and eliminated full-time equivalent positions (FTEs) in the FY 2019 Proposed Budget. Interdepartmental reorganizations are shown as transfers.

| | FTE Changes: FY 2018 Adopted to FY 2019 Proposed |
|---|---|
| GENERAL FUND | |
| County Manager's Office | |
| Transfer the Joint Facilities Advisory Committee support position to CPHD | (1.00) |
| Transfer the Grant Compliance Position to the Transportation Capital Fund | (1.00) |
| Eliminate an ATV Producer | (1.00) |
| Total County Manager's Office | (3.00) |
| Department of Management and Finance | |
| Eliminate a real estate Staff Support Technician | (1.00) |
| Total Department of Management and Finance | (1.00) |
| Department of Technology Services | |
| Eliminate PRISM enterprise system functional support | (2.00) |
| Eliminate Cable Administrator | (1.00) |
| Total Department of Technology Services | (3.00) |
| General District Court | |
| Eliminate long-term Office Aide and Administrative Assistant vacancies | (0.50) |
| Total General District Court | (0.50) |
| Juvenile and Domestic Relations Court | |
| Add a grant-funded position for the Safe Haven program | 1.00 |
| <i>Added a grant-funded FTE in FY 2018 for the Safe Haven program</i> | 1.00 |
| Total Juvenile and Domestic Relations Court | 2.00 |
| Public Safety Communications & Emergency Management (DPSCEM) | |
| Eliminate a Public Outreach and Education position | (1.00) |
| <i>Transferred a position during FY 2017 closeout to Police to support the Public Safety IT group</i> | (1.00) |
| Total Public Safety Communications & Emergency Management | (2.00) |
| Police | |
| Eliminate two Public Service Aides | (2.00) |
| <i>Transferred a position during FY 2017 closeout from DPSCEM to support the Public Safety IT group</i> | 1.00 |
| Total Police | (1.00) |
| Fire | |
| Eliminate vacant civilian position | (1.00) |
| Add Firefighter / EMT I positions | 9.00 |
| Total Fire | 8.00 |
| Department of Environmental Services (DES) | |
| Eliminate a Communications Specialist | (0.50) |
| Eliminate Chief of Staff | (1.00) |
| Eliminate Administration / Front Desk Support position | (1.00) |
| Eliminate Custodian | (1.00) |
| Add a Building Engineer | 1.00 |

| | FTE Changes: FY 2018 Adopted to FY 2019 Proposed |
|--|---|
| Transfer an Assistant Permit Administration Manager from the CPHD Development Fund | 1.00 |
| Transfer Administrative Assistant position to the Stormwater Fund | (1.00) |
| Transfer Transportation Program Manager and 2 Transportation Budget Analysts to the Transportation Capital Fund | (3.00) |
| Added a Columbia Pike Street cleaning position during FY 2017 Closeout | 1.00 |
| Total Department of Environmental Services | (4.50) |
| Department of Human Services (DHS) | |
| Eliminate an Administrative Technician | (1.00) |
| Eliminate an Eligibility Worker | (1.00) |
| Eliminate Employment Services positions, including a Management Specialist, DHS Program Manager, three Employment Services Specialists, and the Employment Services Supervisor | (6.00) |
| Eliminate an Office Supervisor in Public Health | (1.00) |
| Eliminate two Administrative Technicians that support the pharmacy | (2.00) |
| Eliminate a Management Specialist which services as the Clinic Practice Manager for the Public Health clinics | (1.00) |
| Eliminate a Laboratory Section Supervisor and 3 Laboratory Technologists | (4.00) |
| Transfer a Volunteer Services Program Coordinator to the CPHD Development Fund | (1.00) |
| Transfer an Administrative Technician I from the Housing Choice Voucher Program in the Section 8 Fund | 0.75 |
| Add a Psychiatrist through a conversion of existing non-personnel contractor funds | 1.00 |
| Add a grant-funded Mental Health Therapist II position and an Administrative Specialist positions | 1.50 |
| <i>Added an Administrative Assistant IV position during FY 2017 closeout though a conversion of existing non-personnel contractor funds</i> | <i>0.05</i> |
| <i>Added a grant-funded temporary Management Specialist during FY 2017 closeout through a conversion of existing non-personnel contractor funds</i> | <i>0.50</i> |
| <i>Added a grant-funded temporary Mental Health Therapist during FY 2017 closeout through a conversion of existing non-personnel contractor funds</i> | <i>1.00</i> |
| Total Department of Human Services | (12.20) |
| Libraries | |
| Eliminate a Library Assistant II that processes physical materials | (1.00) |
| Total Libraries | (1.00) |
| Parks and Recreation | |
| Convert Preschool Aides to permanent employees (-0.39 temps) and add additional permanent preschool aides (3.10 permanent FTEs) | 2.71 |
| Convert temporary funding to non-personnel for contract services | (1.33) |
| Reduce temporary positions to adjust for revenue producing programs | (0.55) |
| Eliminate temporary funding for July Fourth programming | (0.74) |
| Eliminate Mobile Services Coordination (Transportation) positions, including 1.5 permanent positions and 0.99 temporary positions | (2.49) |
| Eliminate temporary position at Carver Community Center | (1.00) |
| Eliminate temporary position that supports the snow blower program | (0.50) |
| Eliminate the position that supports the boxing program | (0.90) |
| Eliminate Office of Community Health positions, including 0.13 temporary position | (4.13) |
| Eliminate Volunteer Office positions | (2.00) |
| Total Parks and Recreation | (10.93) |
| Economic Development | |
| Eliminate a Humanities Program position | (0.80) |
| Eliminate the New Media Curator | (0.50) |
| Eliminate the Strategic Partnerships Executive Liaison | (1.00) |
| Eliminate the ConnectArlington marketing position | (1.00) |
| Total Department of Economic Development | (3.30) |

| | FTE Changes: FY 2018 Adopted to FY 2019 Proposed |
|--|---|
| Community Planning, Housing and Development (CPHD) | |
| Transfer the Joint Facilities Advisory Committee support position from the County Manager's Office | 1.00 |
| Eliminate a portion of a Code Enforcement Supervisor in Inspections Services | (0.50) |
| Eliminate an Administrative Assistant V in the Planning Division | (1.00) |
| Eliminate an Administrative Planning Supervisor in the Planning Division | (1.00) |
| Eliminate a Principal Planner | (1.00) |
| Total Community Planning, Housing and Development | (2.50) |
| NET POSITION CHANGES: GENERAL FUND | (34.93) |
| OTHER FUNDS | |
| Section 8 Housing Assistance | |
| Eliminate a Housing Choice Supervisor | (1.00) |
| Eliminate a Housing Inspector | (1.00) |
| Eliminate two Housing Assistance Program Specialists | (2.00) |
| Transfer an Administrative Technician I to DHS General Fund | (0.75) |
| Total Section 8 Housing Assistance | (4.75) |
| Stormwater | |
| Transfer Administrative Assistant position from DES General Fund | 1.00 |
| Add a position to manage small drainage projects | 1.00 |
| Total Stormwater | 2.00 |
| Transportation Capital Fund | |
| Transfer the Grant Compliance Position from the County Manager's Office | 1.00 |
| Transfer Transportation Program Manager and 2 Transportation Budget Analysts from DES General Fund | 3.00 |
| Add 2 Design Engineers | 2.00 |
| Add a Community Relations Specialist | 1.00 |
| Total Transportation Capital Fund | 7.00 |
| Utilities Fund | |
| Add a Public Engagement position | 1.00 |
| Total Utilities Fund | 1.00 |
| CPHD Development Fund | |
| Transfer an Assistant Permit Administration Manager to DES General Fund | (1.00) |
| Transfer a Volunteer Services Program Coordinator from DHS General Fund | 1.00 |
| Add a Mechanical Inspector | 1.00 |
| Add a Permit Processing Specialist | 1.00 |
| Total CPHD Development Fund | 2.00 |
| NET POSITION CHANGES: OTHER FUNDS | 7.25 |
| NET POSITION CHANGES: ALL FUNDS | (27.68) |

Compensation

| | ALL FUNDS | | GENERAL FUND | |
|---------------------------------------|----------------------|---------------------|----------------------|---------------------|
| | FY 2019 Proposed | Percent of Total | FY 2019 Proposed | Percent of Total |
| Pay (Salaries) | \$320,360,260 | 66.23% | \$280,951,818 | 65.72% |
| Retirement | 72,599,596 | 15.01% | 64,904,494 | 15.18% |
| FICA | 24,082,444 | 4.98% | 21,165,702 | 4.95% |
| Health Insurance - Employees | 38,950,218 | 8.05% | 33,265,353 | 7.78% |
| Health/Life Insurance - Retirees | 12,400,000 | 2.56% | 12,400,000 | 2.90% |
| Life Insurance - Employees | 425,795 | 0.09% | 372,631 | 0.09% |
| Commuting & Transportation | 2,768,621 | 0.57% | 2,385,577 | 0.56% |
| Tuition Reimbursement | 325,500 | 0.07% | 325,500 | 0.08% |
| Unemployment/Short-Term Disability | 280,000 | 0.06% | 280,000 | 0.07% |
| Workers Compensation | 3,130,000 | 0.65% | 3,130,000 | 0.73% |
| Transfer to OPEB Trust Fund | 7,000,000 | 1.45% | 7,000,000 | 1.64% |
| Miscellaneous | 1,367,513 | 0.28% | 1,305,440 | 0.31% |
| Total | \$483,689,947 | 100% | \$427,486,515 | 100% |

Notes: Percentages may not add to 100 percent due to rounding.

Pay Enhancements – FY 2004 to FY 2019

The following provides a history of key pay enhancements.

| Fiscal Year | COLA/Market Pay Adjustment | Other Changes |
|--------------------|-----------------------------------|--|
| FY 2019 | None | <ul style="list-style-type: none"> ▪ Merit increases included ▪ 1.0% increase to the minimum and maximum of each grade/range ▪ Increased public safety compensation in Fire, Police and Sheriff as part of the first-year of a five-year classification and maintenance study for all job classes in the County. ▪ Lowest base pay rate / living wage increasing to \$15.00/hour from \$14.50/hour for all permanent and temporary employees, excluding student assistants ▪ Added Adoption Assistance (\$5,000/child) ▪ Increased volunteer leave from 4 hours to 8 hours ▪ Increased location pay from \$80/month to \$110/month for uniformed Sheriff and Police positions |
| FY 2018 | None | <ul style="list-style-type: none"> ▪ Merit increases included ▪ Increasing Transit Subsidy by \$50 per month ▪ Implementing a Dependent Care Flexible Spending Account (FSA) employer match of \$500 per employee |
| FY 2017 | None | <ul style="list-style-type: none"> ▪ Merit increases included ▪ 1.75% increase to the maximum of each grade/range and implementation of open pay ranges ▪ Lowest base pay rate increasing to \$14.50/hour from \$13.13/hour for all permanent employees ▪ Eliminating steps 2 & 3 ▪ Implementing a Commercial Driver’s License (CDL) bonus program ▪ Increasing New Parent Leave from 2 weeks to 4 weeks |
| FY 2016 | None | <ul style="list-style-type: none"> ▪ Merit/step increases included |
| FY 2015 | 1.00% for Step 19 employees | <ul style="list-style-type: none"> ▪ Merit/step increases included ▪ Added extra Christmas and New Year’s holidays, CY 2014 only, due to timing of the holidays |
| FY 2014 | None | <ul style="list-style-type: none"> ▪ Merit/step increases included ▪ Eliminate 1 County Holiday (Columbus Day) |
| FY 2013 | None | <ul style="list-style-type: none"> ▪ Added Step 19, dropped Step 1 ▪ Added Christmas Eve and New Year’s Eve holidays, CY 2012 only, due to timing of the holidays ▪ Merit/step increases included ▪ Living wage increased to \$13.13 per hour |

COMPENSATION SUMMARY

| Fiscal Year | COLA/Market Pay Adjustment | Other Changes |
|--------------------|-----------------------------------|--|
| FY 2012 | None | <ul style="list-style-type: none"> ▪ 1% One-time lump sum payment for employees at step 18 ▪ Merit/step increases included |
| FY 2011 | None | <ul style="list-style-type: none"> ▪ Merit/step increases restored ▪ 2% one-time lump sum payment for employees at step 18 ▪ Increased County-provided life insurance to one times salary, eliminating \$50,000 cap ▪ One-day furlough for all employees [NOTE: the furlough day was cancelled through the use of FY 2010 one-time carryover funds] |
| FY 2010 Mid-Year | 1.00% | <ul style="list-style-type: none"> ▪ As part of FY 2009 close-out, County Board approved a 1% MPA effective January 1, 2010 and added for calendar year 2009 only Christmas Eve and New Year's Eve holidays |
| FY 2010 Adopted | None | <ul style="list-style-type: none"> ▪ No merit/step increases ▪ \$500 one-time bonus |
| FY 2009 | None | <ul style="list-style-type: none"> ▪ Increased retirement multiplier (defined benefit) for both general and uniformed employees (from 1.5% to 1.7% retroactively for general employees, and from tiered plan to 2.5% retroactively and 2.7% prospectively for uniformed) ▪ For general employees, increased employer's 401(a) contribution to 4.2%; eliminated 401(a) contribution for Public Safety ▪ Established concept of flex credits for benefits ("cafeteria plan") – applying to health and dental insurance for FY 2009 ▪ Living wage increased to \$12.75 per hour |
| FY 2008 | 1.50% | <ul style="list-style-type: none"> ▪ Added Christmas Eve and New Year's Eve holidays (calendar 2007 only – Monday holidays) |
| FY 2007 | 2.00% | <ul style="list-style-type: none"> ▪ Targeted market rate adjustments, promotional opportunities and career ladders for public safety ranks ▪ Location pay stipends ▪ Living wage increased to \$11.80 per hour |
| FY 2006 | 2.00% | <ul style="list-style-type: none"> ▪ Overtime based on total hours, including leave ▪ Living wage set at \$11.20 per hour |
| FY 2005 | 2.00% | <ul style="list-style-type: none"> ▪ Additional step (18) added to pay plan |
| FY 2004 | 1.00% | <ul style="list-style-type: none"> ▪ Additional 1% lump sum payment in addition to the 1% COLA/MPA ▪ Increased pay scale for Firefighters ▪ Living wage adopted, set at \$10.98 ▪ Reduced employee retirement contribution one percentage point (from 5% to 4% for general employees, and 6% to 5% for uniformed) |

Retirement Plans and County Contribution Rates

| Employer Contribution Rates – FY 2019 Proposed Budget | | |
|--|----------------------|-----------------------------|
| Plan | Employee Type | County Contribution Rate |
| Defined Benefit | General Employees | 15.0% of pay |
| | Uniformed Employees | 38.1% of pay |
| Defined Contribution (Chapter 46 only) | General Employees | 4.2% of base pay only |
| | Uniformed Employees | None |
| Deferred Compensation Employer Match | Chapter 46 Employees | Up to \$20/pay (\$520/year) |
| | Chapter 21 Employees | Up to \$10/pay (\$260/year) |
| NOTES: Chapter 21 employees were hired before 2/8/1981 Chapter 46 employees were hired on or after 2/8/1981 | | |

| Defined Benefit Plan – Funding History Percent of Salary Contributed to Retirement Plan | | | | |
|--|---------------------|-----------------------|---------------------|-----------------------|
| Fiscal Year | General Employees | | Uniformed Employees | |
| | County Contribution | Employee Contribution | County Contribution | Employee Contribution |
| FY 2019 | 15.0% | 4% | 38.1% | 7.5% |
| FY 2018 | 14.9% | 4% | 37.9% | 7.5% |
| FY 2017 | 14.4% | 4% | 35.9% | 7.5% |
| FY 2016 | 15.9% | 4% | 37.8% | 7.5% |
| FY 2015, revised | 17.9% | 4% | 39.7% | 7.5% |
| FY 2014 | 16.6% | 4% | 38.4% | 7.5% |
| FY 2013 | 14.6% | 4% | 36.4% | 7.5% |
| FY 2012 | 14.6% | 4% | 36.5% | 7.5% |
| FY 2011 | 14.4% | 4% | 35.5% | 7.5% |
| FY 2010 | 13.8% | 4% | 35.1% | 7.5% |
| FY 2009 (effective 1/1/09) | 13.8% | 4% | 35.1% | 7.5% |
| FY 2008 | 9.8% | 4% | 19.4% | 5% |
| FY 2007 | 8.3% | 4% | 16.3% | 5% |
| FY 2006 | 6.4% | 4% | 13.6% | 5% |
| FY 2005 | 4.9% | 4% | 10.5% | 5% |
| FY 2004 | 3.5% | 4% | 7.2% | 5% |
| NOTE: In all fiscal years through December, 2008 the contribution amount was calculated against gross salary. Effective January, 2009 overtime and premiums are excluded for Chapter 46 employees. | | | | |

| Defined Contribution Plan (Chapter 46 ONLY) – Funding History Percent of Base Pay Contributed to Retirement Plan | | | | |
|---|--------------------------|-----------------------|----------------------------|-----------------------|
| Fiscal Year | General Employees | | Uniformed Employees | |
| | County Contribution | Employee Contribution | County Contribution | Employee Contribution |
| FY 2010 through FY 2019 | 4.2% | - | - | - |
| FY 2009 (as of 1/1/09) | 4.2% | - | - | - |
| FY 2003 through FY 2008 | 2% | - | 1% | - |

Employee Health Insurance

The overall budget for health and dental insurance is projected to increase five percent. Rates and various plans and election levels will be finalized in Spring 2018.

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