

## 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.

### **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.

### **Community Development Fund**

This fund accounts for the operations of various 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. 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	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	■														■	
Office of Emergency Management	■														■	
Police	■														■	
Fire	■														■	
Environmental Services	■	■		■	■	■						■	■	■	■	■
Human Services	■									■					■	
Libraries	■														■	
Economic Development	■						■	■						■		
Community Planning, Housing & Development	■		■						■		■			■	■	
Parks and Recreation	■														■	

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## EXPENDITURE SUMMARY (ALL FUNDS)

(Figures in Millions of Dollars)

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Proposed	% Change '17 Adopted to '18 Proposed
<b>COUNTY GOVERNMENT</b>				
Operating Expenses	619.2	620.5	646.5	4.2%
Capital Outlay	19.9	11.6	11.5	-0.7%
Debt Service	62.9	61.3	63.0	2.8%
Other Post Employment Benefits (OPEB) <sup>1</sup>	17.5	20.4	20.4	-
Contingents - General, Housing, Budget Stabilization	-	17.0	18.0	5.9%
<b>Subtotal</b>	<b>719.4</b>	<b>730.7</b>	<b>759.3</b>	<b>3.9%</b>
<b>OTHER FUNDS</b>				
Travel & Tourism Promotion <sup>5</sup>	-	1.9	1.5	-19.0%
Ballston Business Improvement District	1.5	1.6	1.5	-4.4%
Rosslyn Business Improvement District	3.4	3.6	3.8	5.5%
Crystal City Business Improvement District	2.5	2.6	2.7	3.6%
Community Development	1.5	1.2	1.2	-
Section 8 Housing	17.5	17.9	19.0	6.1%
General Capital - PAYG <sup>6</sup>	47.0	11.6	11.5	-0.7%
Stormwater Management	8.4	9.8	10.2	3.7%
Transportation Capital <sup>6</sup>	31.6	36.6	38.3	4.7%
Crystal City Tax Increment Financing <sup>6</sup>	1.2	4.8	6.3	31.0%
Columbia Pike Tax Increment Financing	-	1.0	0.9	-7.4%
Utilities (including Utilities capital)	117.5	119.5	122.8	2.7%
Ballston Parking Garage <sup>2</sup>	5.6	10.6	9.9	-6.6%
CPHD Development	16.0	19.9	20.2	1.6%
Automotive Equipment	18.2	17.2	16.2	-6.1%
Printing	2.3	2.1	2.5	16.3%
<b>Subtotal</b>	<b>274.3</b>	<b>262.0</b>	<b>268.5</b>	<b>2.5%</b>
Less Transfers to Other Funds <sup>5</sup>	(20.1)	(12.5)	(12.4)	-0.8%
Less Other Fund Transfers <sup>3</sup>	(14.9)	(12.6)	(14.6)	15.2%
<b>COUNTY GOVERNMENT SUBTOTAL</b>	<b>958.7</b>	<b>967.6</b>	<b>1,000.9</b>	<b>3.4%</b>
<b>SCHOOL BOARD <sup>4</sup></b>				
School Operating Fund	462.4	485.5	501.3	3.2%
School Comprehensive Services (CSA)	3.7	4.0	4.0	-
School Debt Service	44.5	46.7	49.2	5.3%
School Capital Projects	19.6	6.4	6.5	-
School Food Services Fund	9.0	8.5	9.1	7.0%
School Grants and Restricted Programs	15.4	14.1	15.0	6.7%
Community Activities Fund	15.7	16.7	18.0	7.6%
<b>School Board Subtotal</b>	<b>570.2</b>	<b>581.9</b>	<b>603.0</b>	<b>3.6%</b>
<b>TOTAL COUNTY GOVERNMENT AND SCHOOL BOARD</b>	<b>1,528.9</b>	<b>1,549.5</b>	<b>1,603.9</b>	<b>3.5%</b>

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

<sup>2</sup> Ballston Parking Garage includes the 8th level internal service fund.

<sup>3</sup> Includes Other Fund transfers to General Fund and inter-fund transfers.

<sup>4</sup> The FY 2018 School Budget reflects the preliminary Superintendent's Proposed budget to the School Board.

<sup>5</sup> The FY 2017 revised budget is shown for Travel & Tourism Promotion, reflecting the County Board's reinstatement of the Transient Occupancy Tax add-on of 0.25% after budget adoption and transfer of Arlington Convention and Visitors Services from the General Fund to Travel & Tourism Promotion.

<sup>6</sup> Expenses do not include utilization of fund balance for FY 2017 and FY 2018. Refer to fund narrative for total expenditures.

Numbers may not add due to rounding.

**ALL FUNDS REVENUE AND EXPENDITURE DETAIL - FY 2018 PROPOSED BUDGET**

	General 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 <sup>5</sup>	Stormwater Management Fund
<b>EXPENDITURES BY CATEGORY</b>									
Personnel Services	\$274,301,378	\$562,369	-	-	-	\$366,914	\$1,052,843	-	\$3,431,425
Employee Benefits	143,589,304	221,501	-	-	-	139,907	443,190	-	1,403,464
Contractual Services	127,823,789	725,127	\$1,523,940	\$3,775,311	\$2,655,171	15,630	191,202	-	3,863,424
Internal Services <sup>1</sup>	15,096,697	8,203	-	-	-	200	20,448	-	888,146
Other Charges <sup>2</sup>	562,813,028	-	15,393	38,134	26,820	697,484	17,220,201	\$1,263,103	131,224
Materials and Supplies	10,499,755	1,000	-	-	-	950	8,000	-	368,577
Capital Outlay	3,497,372	1,000	-	-	-	-	28,809	10,273,284	73,400
Other Uses of Funds <sup>3</sup>	107,127,165	-	-	-	-	-	-	-	-
Intra-County Charges for Services	(6,496,964)	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$1,238,251,524</b>	<b>\$1,519,200</b>	<b>\$1,539,333</b>	<b>\$3,813,445</b>	<b>\$2,681,991</b>	<b>\$1,221,085</b>	<b>\$18,964,693</b>	<b>\$11,536,387</b>	<b>\$10,159,660</b>
<b>REVENUES BY CATEGORY</b>									
Local Taxes	1,033,772,410	1,272,500	1,539,333	3,813,445	2,681,991	-	-	-	9,609,660
Licenses, Permits and Fees	10,766,100	-	-	-	-	-	-	-	-
Fines & Forfeitures, Use of Money & Property	18,767,466	-	-	-	-	-	-	-	-
Outside Charges for Services	58,738,257	-	-	-	-	-	-	-	550,000
Miscellaneous Revenue	1,204,950	-	-	-	-	-	40,900	-	-
Commonwealth of Virginia	73,140,683	-	-	-	-	-	-	-	-
Federal Government	15,174,207	-	-	-	-	1,221,085	18,803,887	-	-
Other Revenue <sup>4</sup>	22,894,364	-	-	-	-	-	119,906	-	-
Transfers from Other Funds	3,793,087	246,700	-	-	-	-	-	11,536,387	-
<b>TOTAL REVENUES</b>	<b>\$1,238,251,524</b>	<b>\$1,519,200</b>	<b>\$1,539,333</b>	<b>\$3,813,445</b>	<b>\$2,681,991</b>	<b>\$1,221,085</b>	<b>\$18,964,693</b>	<b>\$11,536,387</b>	<b>\$10,159,660</b>

NOTES:

<sup>1</sup> Internal Services primarily includes maintenance, depreciation, and fuel charges for County vehicles, and Print Shop charges for printing services

<sup>2</sup> Other Charges primarily include contingents, transfers to other funds, regional programs, and Metro

<sup>3</sup> 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

<sup>4</sup> Other Revenue primarily includes prior year fund balance

<sup>5</sup> Expenses do not include utilization of fund balance for FY 2018. Refer to fund narrative for total expenditures.



**ALL FUNDS REVENUE AND EXPENDITURE DETAIL - FY 2018 PROPOSED BUDGET**

	Transportation Capital Fund <sup>5</sup>	Crystal City Tax Incremental Financing Fund <sup>5</sup>	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
<b>EXPENDITURES BY CATEGORY</b>										
Personnel Services	\$1,282,779	\$213,158	-	\$17,570,676	-	-	-	\$8,667,728	\$4,491,595	\$488,184
Employee Benefits	352,345	104,562	-	7,460,945	-	-	-	3,472,340	1,990,748	248,440
Contractual Services	161,541	13,780	-	20,207,187	-	\$1,818,257	\$30,690	5,230,652	1,548,704	1,432,948
Internal Services <sup>1</sup>	32,110	13,500	-	6,433,215	-	-	-	2,015,102	70,614	58,208
Other Charges <sup>2</sup>	777,277	-	\$881,550	13,571,640	-	522,375	18,460	-	130,000	-
Materials and Supplies	17,000	8,000	-	4,066,873	-	144,300	42,750	66,000	1,623,918	241,505
Capital Outlay	35,038,646	5,951,880	-	471,578	\$19,426,740	1,424,044	1,000,000	778,397	4,756,286	-
Other Uses of Funds <sup>3</sup>	662,000	-	-	31,993,399	-	4,904,100	-	-	1,551,411	-
Intra-County Charges for Services	-	-	-	(1,425,542)	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$38,323,698</b>	<b>\$6,304,880</b>	<b>\$881,550</b>	<b>\$100,349,971</b>	<b>\$19,426,740</b>	<b>\$8,813,076</b>	<b>\$1,091,900</b>	<b>\$20,230,219</b>	<b>\$16,163,276</b>	<b>\$2,469,285</b>
<b>REVENUES BY CATEGORY</b>										
Local Taxes	26,423,698	6,304,880	881,550	-	-	-	-	-	-	-
Licenses, Permits and Fees	-	-	-	-	-	-	-	14,805,196	-	-
Fines & Forfeitures, Use of Money & Property	-	-	-	213,585	100,000	12,000	-	-	250,000	-
Outside Charges for Services	-	-	-	101,549,271	5,555,900	3,238,771	246,600	4,300	17,146,417	2,237,588
Miscellaneous Revenue	11,900,000	-	-	76,555	-	-	-	29,452	451,000	-
Commonwealth of Virginia	-	-	-	-	-	-	-	-	-	-
Federal Government	-	-	-	-	-	-	-	-	-	-
Other Revenue <sup>4</sup>	-	-	-	1,510,560	-	5,562,305	845,300	5,391,271	-	-
Transfers from Other Funds	-	-	-	-	13,770,840	-	-	-	185,835	249,600
<b>TOTAL REVENUES</b>	<b>\$38,323,698</b>	<b>\$6,304,880</b>	<b>\$881,550</b>	<b>\$103,349,971</b>	<b>\$19,426,740</b>	<b>\$8,813,076</b>	<b>\$1,091,900</b>	<b>\$20,230,219</b>	<b>\$18,033,252</b>	<b>\$2,487,188</b>

NOTES:

<sup>1</sup> Internal Services primarily includes maintenance, depreciation and fuel charges for County vehicles, and Print Shop charges for printing services

<sup>2</sup> Other Charges primarily include contingents, transfers to other funds, regional programs, and Metro

<sup>3</sup> 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

<sup>4</sup> Other Revenue primarily includes prior year fund balance

<sup>5</sup> Expenses do not include utilization of fund balance for FY 2018. Refer to fund narrative for total expenditures.

**GENERAL FUND SUMMARY**  
(Figures in Millions of Dollars)

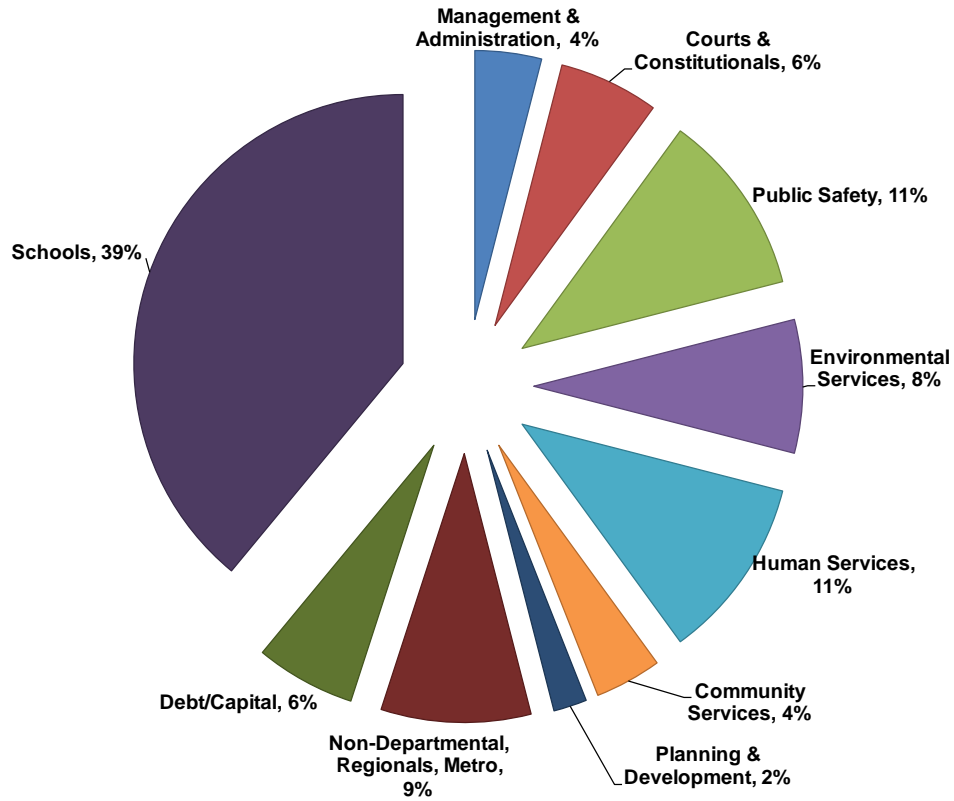
	FY 2016 Actual	FY 2017 Adopted	FY 2018 Proposed	% Change '17 Adopted to '18 Proposed
<b>EXPENDITURES</b>				
County Services <sup>1</sup>	\$588.8	\$590.2	\$610.2	3.4%
Metro Operations	30.3	30.3	36.2	19.4%
County Debt Service	62.9	61.3	63.0	2.8%
Other Post Employment Benefits (OPEB) <sup>2</sup>	17.5	20.4	20.4	-
Contingents				
General	-	0.3	0.3	-
Economic & Revenue Stabilization Fund	-	3.0	4.0	33.3%
Affordable Housing Investment Fund (AHIF)	-	13.7	13.7	-
<b>Subtotal County Services</b>	<b>699.5</b>	<b>719.1</b>	<b>747.8</b>	<b>4.0%</b>
Capital	19.9	11.6	11.5	-0.7%
<b>Subtotal County</b>	<b>719.4</b>	<b>730.7</b>	<b>759.3</b>	<b>3.9%</b>
Schools Transfer (ongoing)	465.0	464.5	478.3	3.0%
Schools Transfer (one-time)	-	2.5	0.7	-73.8%
<b>Subtotal Schools</b>	<b>465.0</b>	<b>467.0</b>	<b>478.9</b>	<b>2.6%</b>
<b>TOTAL EXPENDITURES <sup>3</sup></b>	<b>\$1,184.4</b>	<b>\$1,197.7</b>	<b>\$1,238.3</b>	<b>3.4%</b>
<b>REVENUES</b>				
Real Estate Tax	\$675.7	\$687.2	\$710.5	3.4%
Personal Property Tax	111.8	112.1	115.5	3.0%
BPOL Tax	60.2	57.0	63.1	10.7%
Sales Tax	39.7	40.2	42.0	4.5%
Transient Tax	24.1	25.0	25.5	1.8%
Utility Tax	11.5	12.0	12.0	0.4%
Meals Tax	37.3	38.5	39.9	3.6%
Communications Sales Tax	7.3	7.5	7.1	-5.3%
Other Local Taxes	18.9	17.6	18.3	4.0%
<b>Subtotal Taxes</b>	<b>986.5</b>	<b>997.0</b>	<b>1,033.8</b>	<b>3.7%</b>
Licenses, Permits and Fees	9.8	10.2	10.8	5.4%
Fines, Interest, Other	17.7	15.3	19.9	29.8%
Charges for Services	54.5	56.4	58.7	4.2%
Miscellaneous	18.0	7.4	3.9	-46.8%
Revenue from State	71.8	72.9	73.1	0.4%
Revenue from Federal Government	17.0	14.5	15.2	4.6%
<b>Subtotal Other</b>	<b>188.9</b>	<b>176.7</b>	<b>181.6</b>	<b>2.8%</b>
Total Revenue (excluding Fund Balance)	1,175.4	1,173.7	1,215.4	3.6%
Prior Year Fund Balance	123.4	24.0	22.9	-4.7%
<b>TOTAL REVENUES &amp; FUND BALANCE</b>	<b>\$1,298.7</b>	<b>\$1,197.7</b>	<b>\$1,238.3</b>	<b>3.4%</b>

<sup>1</sup> Includes General Fund transfers to other operating funds.

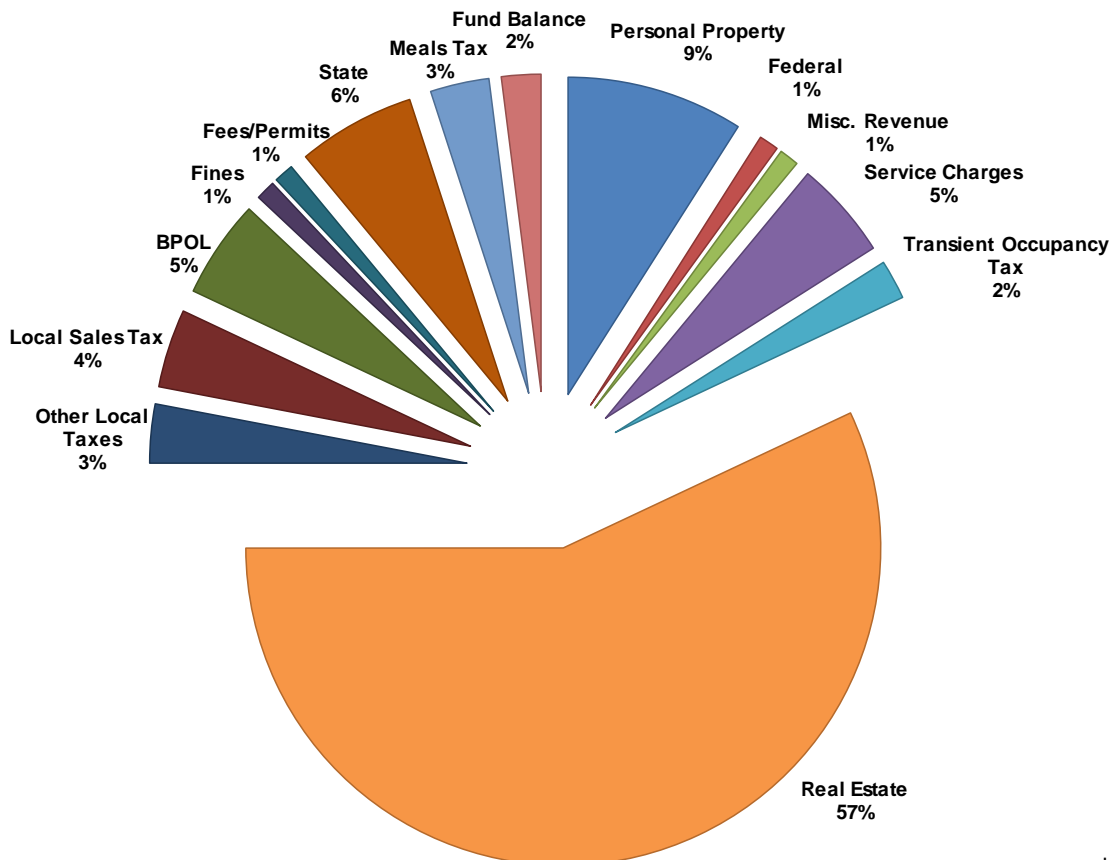
<sup>2</sup> Includes Pay-As-You-Go retiree health and life insurance, and transfer to the OPEB Trust Fund.

<sup>3</sup> The total FY 2018 Proposed expenditure budget compared to FY 2017 Adopted increases 4.3% if an additional 1 cent real estate tax increase for APS is included. Numbers may not add due to rounding.

## FY 2018 Proposed Budget General Fund Expenditures



## FY 2018 Proposed Budget General Fund Revenues



**COUNTY GOVERNMENT SUMMARY**

	<b>FY 2016 Adopted FTE</b>	<b>FY 2017 Adopted FTE</b>	<b>FY 2018 Proposed FTE</b>	<b>FY 2016 Actual Expense</b>	<b>FY 2017 Adopted Expense</b>	<b>FY 2018 Proposed Expense</b>
<b>GENERAL FUND</b>						
County Board	9.25	10.00	10.00	\$1,326,700	\$1,509,416	\$1,600,862
County Manager	37.35	33.35	36.00	5,578,989	5,257,227	5,748,354
Management and Finance	57.50	57.50	59.50	6,480,030	7,347,047	8,066,201
Technology Services	78.00	78.00	77.00	19,805,805	19,985,285	20,658,645
Human Resources	52.00	53.00	53.00	8,783,654	9,308,291	9,525,537
County Attorney	15.00	15.00	17.00	2,766,821	2,772,065	3,155,408
Circuit Court	9.80	9.80	10.30	977,960	1,022,871	1,100,433
Clerk of the Circuit Court	27.00	27.00	27.00	3,166,978	3,171,946	3,183,122
General District Court	1.50	1.50	1.50	345,061	388,115	392,416
Juvenile and Domestic Relations Court	55.80	55.80	57.80	6,211,080	6,400,759	6,794,377
Commonwealth's Attorney	36.00	34.00	35.00	4,152,655	4,066,913	4,196,604
Office of the Magistrate	-	-	-	39,688	42,616	42,720
Office of the Public Defender	-	-	-	81,927	166,111	185,410
Sheriff	279.00	286.00	293.00	43,702,573	41,585,320	43,041,825
Commissioner of Revenue	52.00	52.00	53.00	5,409,558	5,572,714	5,809,383
Treasurer	62.41	62.66	62.66	6,820,769	6,900,367	7,035,346
Electoral Board	8.40	8.40	8.40	1,129,861	1,788,646	1,316,048
Office of Emergency Management	74.50	74.50	76.50	11,341,831	11,756,311	12,415,246
Police	472.00	478.00	478.00	65,439,095	65,823,027	68,028,917
Fire	319.00	332.00	332.00	56,348,894	56,453,836	59,790,930
Environmental Services	400.00	401.00	407.00	90,929,047	91,211,853	96,550,218
Human Services	688.79	700.82	706.32	127,949,353	135,395,857	136,703,588
Libraries	133.85	133.85	134.85	12,999,158	13,858,945	14,482,930
Economic Development [1]	56.67	60.00	57.20	10,522,630	8,479,314	8,900,269
Community Planning, Housing & Devel.	87.00	87.00	86.00	11,051,427	11,337,792	11,599,930
Parks and Recreation	370.91	379.04	380.57	37,974,121	39,977,087	41,794,771
Non-Departmental/Other	-	-	-	62,893,197	66,975,535	68,066,631
Debt Service	-	-	-	58,680,401	61,267,819	62,964,345
Regionals/Contributions	-	-	-	6,039,452	8,090,741	7,531,562
Metro	-	-	-	30,328,935	30,343,315	36,239,655
<b>SUBTOTAL FOR FUND</b>	<b>3,383.73</b>	<b>3,430.22</b>	<b>3,459.60</b>	<b>699,277,653</b>	<b>718,257,141</b>	<b>746,921,683</b>
<b>TRANSFERS TO OTHER FUNDS</b>						
Utility Fund	-	-	-	-	-	199,200
Travel & Tourism Promotion [1]	-	-	-	-	626,148	246,700
Automotive Equipment	-	-	-	-	-	156,835
Printing	-	-	-	231,484	241,769	249,600
<b>SUBTOTAL</b>				<b>231,484</b>	<b>867,917</b>	<b>852,335</b>
Schools Transfer	-	-	-	464,986,649	466,964,233	478,941,119
General Capital Projects	-	-	-	19,890,523	11,615,946	11,536,387
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>				<b>485,108,656</b>	<b>479,448,096</b>	<b>491,329,841</b>
<b>GENERAL FUND TOTAL [5]</b>	<b>3,383.73</b>	<b>3,430.22</b>	<b>3,459.60</b>	<b>\$1,184,386,308</b>	<b>\$1,197,705,237</b>	<b>\$1,238,251,524</b>
<b>OTHER FUNDS - OPERATING AND CAPITAL</b>						
Travel & Tourism Promotion [1]	-	-	7.00	-	1,876,148	1,519,200
Ballston Business Improvement District	-	-	-	1,514,794	1,610,085	1,539,333
Rosslyn Business Improvement District	-	-	-	3,449,310	3,614,586	3,813,445
Crystal City Business Improvement Dist.	-	-	-	2,514,190	2,588,141	2,681,991
Community Development	4.50	4.50	4.50	1,467,802	1,219,919	1,221,085
Section 8 Housing Assistance	17.10	17.10	17.10	17,490,977	17,870,843	18,964,693
General Capital - PAYG [2]	-	-	-	46,977,071	11,615,946	11,536,387
Stormwater Management	37.00	42.00	42.00	8,430,072	9,801,470	10,159,660
Transportation Capital [2]	15.00	18.00	22.00	31,628,841	36,597,752	38,323,698
Crystal City Tax Increment Financing [2]	7.50	7.50	6.50	1,243,069	4,812,420	6,304,880
Columbia Pike Tax Increment Financing	-	-	-	-	952,180	881,550
Utilities	243.95	243.95	246.95	100,361,774	101,267,278	103,349,971
Utility Capital	-	-	-	17,165,446	18,281,500	19,426,740
Ballston Public Parking Garage	-	-	-	5,453,900	10,495,855	8,813,076
Ballston Public Parking Garage - 8th Level	-	-	-	176,989	111,978	1,091,900
CPHD Development	93.00	97.00	104.00	15,984,063	19,918,105	20,230,219
Automotive Equipment	63.00	63.00	63.00	18,184,168	17,208,334	16,163,276
Printing	8.00	8.00	8.00	2,285,306	2,122,387	2,469,285
<b>TOTAL OTHER FUNDS</b>	<b>489.05</b>	<b>501.05</b>	<b>521.05</b>	<b>274,327,772</b>	<b>261,964,927</b>	<b>268,490,389</b>
<b>LESS GENERAL FUND TRANSFERS [2] [3]</b>				<b>(485,108,656)</b>	<b>(479,448,096)</b>	<b>(491,329,841)</b>
<b>LESS OTHER FUND TRANSFERS [4]</b>				<b>(14,885,768)</b>	<b>(12,637,068)</b>	<b>(14,559,264)</b>
<b>TOTAL COUNTY GOVERNMENT</b>	<b>3,872.78</b>	<b>3,931.27</b>	<b>3,980.65</b>	<b>\$958,719,657</b>	<b>\$967,585,000</b>	<b>\$1,000,852,808</b>

[1] The FY 2017 revised budget is shown for Travel & Tourism Promotion and Economic Development, reflecting the County Board's reinstatement of the Transient Occupancy Tax add-on of 0.25% after budget adoption and transfer of Arlington Convention and Visitors Services from the General Fund to Travel & Tourism Promotion.

[2] Expenses do not include utilization of fund balance for FY 2017 and FY 2018. Refer to fund narrative for total expenditures.

[3] FY 2017 Adopted General Fund Transfers is revised to no longer include transfer to the Industrial Development Authority and OPEB Trust Transfer; both are included in Non-Departmental / Other.

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

[5] The total expenditure budget for the FY 2018 Proposed Budget increases to \$1,249,324,864, a 4.3% increase over FY 2017 Adopted, if an additional 1 cent real estate tax increase for APS is included.

## EXPENDITURE COMPARISON

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Proposed	% Increase '17 Adopted to '18 Proposed
<b>GENERAL ADMINISTRATION</b>				
County Board	\$1,326,700	\$1,509,416	\$1,600,862	6.1%
County Manager	5,578,989	5,257,227	5,748,354	9.3%
Management and Finance	6,480,030	7,347,047	8,066,201	9.8%
Technology Services	19,805,805	19,985,285	20,658,645	3.4%
Human Resources	8,783,654	9,308,291	9,525,537	2.3%
County Attorney	2,766,821	2,772,065	3,155,408	13.8%
<b>Subtotal: General Administration</b>	<b>44,742,000</b>	<b>46,179,331</b>	<b>48,755,007</b>	<b>5.6%</b>
<b>COURTS AND CONSTITUTIONALS</b>				
Circuit Court	977,960	1,022,871	1,100,433	7.6%
Clerk of the Circuit Court	3,166,978	3,171,946	3,183,122	0.4%
General District Court	345,061	388,115	392,416	1.1%
Juvenile and Domestic Relations Court	6,211,080	6,400,759	6,794,377	6.1%
Commonwealth's Attorney	4,152,655	4,066,913	4,196,604	3.2%
Office of the Magistrate	39,688	42,616	42,720	0.2%
Office of the Public Defender	81,927	166,111	185,410	11.6%
Sheriff	43,702,573	41,585,320	43,041,825	3.5%
Commissioner of Revenue	5,409,558	5,572,714	5,809,383	4.2%
Treasurer	6,820,769	6,900,367	7,035,346	2.0%
Electoral Board	1,129,861	1,788,646	1,316,048	-26.4%
<b>Subtotal: Courts and Constitutionals</b>	<b>72,038,110</b>	<b>71,106,378</b>	<b>73,097,684</b>	<b>2.8%</b>
<b>PUBLIC SAFETY</b>				
Office of Emergency Management	11,341,831	11,756,311	12,415,246	5.6%
Police	65,439,095	65,823,027	68,028,917	3.4%
Fire	56,348,894	56,453,836	59,790,930	5.9%
<b>Subtotal: Public Safety</b>	<b>133,129,821</b>	<b>134,033,174</b>	<b>140,235,093</b>	<b>4.6%</b>
<b>ENVIRONMENTAL SERVICES</b>	<b>90,929,047</b>	<b>91,211,853</b>	<b>96,550,218</b>	<b>5.9%</b>
<b>HUMAN SERVICES</b>	<b>127,949,353</b>	<b>135,395,857</b>	<b>136,703,588</b>	<b>1.0%</b>
<b>COMMUNITY SERVICES</b>				
Libraries	12,999,158	13,858,945	14,482,930	4.5%
Parks and Recreation	37,974,121	39,977,087	41,794,771	4.5%
<b>Subtotal: Community Services</b>	<b>50,973,279</b>	<b>53,836,032</b>	<b>56,277,701</b>	<b>4.5%</b>
<b>PLANNING AND DEVELOPMENT</b>				
Economic Development [2]	10,522,630	8,479,314	8,900,269	5.0%
Community Planning, Housing & Devel.	11,051,427	11,337,792	11,599,930	2.3%
<b>Subtotal: Planning and Development</b>	<b>21,574,057</b>	<b>19,817,106</b>	<b>20,500,199</b>	<b>3.4%</b>
<b>OTHER</b>				
Non-Departmental/Other	62,893,197	66,975,535	68,066,631	1.6%
Debt Service	58,680,401	61,267,819	62,964,345	2.8%
Regionals/Contributions	6,039,452	8,090,741	7,531,562	-6.9%
Metro	30,328,935	30,343,315	36,239,655	19.4%
<b>Subtotal: Other</b>	<b>157,941,986</b>	<b>166,677,410</b>	<b>174,802,193</b>	<b>4.9%</b>
<b>TOTAL GENERAL FUND OPERATIONS</b>	<b>\$699,277,653</b>	<b>\$718,257,141</b>	<b>\$746,921,683</b>	<b>4.0%</b>
<b>OTHER FUNDS - OPERATING &amp; CAPITAL</b>				
Travel & Tourism Promotion [2]	-	1,876,148	1,519,200	-19.0%
Ballston Business Improvement District	1,514,794	1,610,085	1,539,333	-4.4%
Rosslyn Business Improvement District	3,449,310	3,614,586	3,813,445	5.5%
Crystal City Business Improvement District	2,514,190	2,588,141	2,681,991	3.6%
Community Development	1,467,802	1,219,919	1,221,085	0.1%
Section 8 Housing Assistance	17,490,977	17,870,843	18,964,693	6.1%
General Capital - PAYG [3]	46,977,071	11,615,946	11,536,387	-0.7%
Stormwater Management	8,430,072	9,801,470	10,159,660	3.7%
Transportation Capital [3]	31,628,841	36,597,752	38,323,698	4.7%
Crystal City Tax Increment Financing [3]	1,243,069	4,812,420	6,304,880	31.0%
Columbia Pike Tax Increment Financing	-	952,180	881,550	-7.4%
Utilities	100,361,774	101,267,278	103,349,971	2.1%
Utilities Capital	17,165,446	18,281,500	19,426,740	6.3%
Ballston Public Parking Garage	5,453,900	10,495,855	8,813,076	-16.0%
Ballston Public Parking Garage - 8th Level	176,989	111,978	1,091,900	875.1%
CPHD Development	15,984,063	19,918,105	20,230,219	1.6%
Automotive Equipment	18,184,168	17,208,334	16,163,276	-6.1%
Printing	2,285,306	2,122,387	2,469,285	16.3%
<b>TOTAL OTHER FUNDS</b>	<b>\$274,327,772</b>	<b>\$261,964,927</b>	<b>\$268,490,389</b>	<b>2.5%</b>
Less Other Fund Transfers [1]	(14,885,768)	(12,637,068)	(14,559,264)	15.2%
<b>TOTAL COUNTY REQUIREMENTS</b>	<b>\$958,719,657</b>	<b>\$967,585,000</b>	<b>\$1,000,852,808</b>	<b>3.4%</b>

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

[2] The FY 2017 revised budget is shown for Travel & Tourism Promotion and Economic Development, reflecting the County Board's reinstatement of the Transient Occupancy Tax add-on of 0.25% after budget adoption and transfer of Arlington Convention and Visitors Services from the General Fund to Travel & Tourism Promotion

[3] Expenses do not include utilization of fund balance for FY 2017 and FY 2018. Refer to fund narrative for total expenditure

## FY 2018 PROPOSED BUDGET POSITION CHANGES

This table details the added and eliminated full-time equivalent positions (FTEs) in the FY 2018 Proposed Budget.  
Interdepartmental reorganizations are shown as transfers.

	<b>FTE Changes: FY 2017 Adopted to FY 2018 Proposed</b>
<b>GENERAL FUND</b>	
<b>County Attorney's Office</b>	
Add a County Attorney I	1.00
Add a County Attorney II	1.00
<b>Total County Attorney's Office</b>	<b>2.00</b>
<b>County Manager's Office</b>	
Add a Legislative Aide	1.00
Add a Joint Facilities Advisory Committee support position	1.00
<i>Converted a part-time temporary ATV employee to full-time permanent position as part of FY 2016 Closeout.</i>	0.65
<b>Total County Manager's Office</b>	<b>2.65</b>
<b>Department of Management and Finance</b>	
Add a Capital Coordinator	1.00
Add a Purchasing Expeditor	1.00
<b>Total Department of Management and finance</b>	<b>2.00</b>
<b>Department of Technology Services</b>	
Transfer a ConnectArlington sales position to Arlington Economic Development	(1.00)
<b>Total Department of Human Resources</b>	<b>(1.00)</b>
<b>Circuit Court Judiciary</b>	
Convert a part-time administrative assistant to a full-time Probation Officer to support the Drug Court	0.50
<b>Total Circuit Court Judiciary</b>	<b>0.50</b>
<b>Juvenile and Domestic Relations Court</b>	
Add a position to address Prison Rape Elimination Act requirements	1.00
<i>Added a Probation Officer II during FY 2017 funded by the City of Falls Church</i>	1.00
<b>Total Juvenile and Domestic Relations Court</b>	<b>2.00</b>
<b>Commonwealth Attorney's Office</b>	
<i>Added a grant-funded Victim Witness position during FY 2017</i>	1.00
<b>Total Commonwealth Attorney's Office</b>	<b>1.00</b>
<b>Sheriff's Office</b>	
Add Sheriff Deputies	5.00
Add Sergeant positions	2.00
<b>Total Sheriff's Office</b>	<b>7.00</b>
<b>Office of Emergency Management</b>	
Add 3 Emergency Communications Technicians reallocated from 1 Police Lieutenant within OEM (net increase of 2 positions)	2.00
<b>Total Office of Emergency Management</b>	<b>2.00</b>

	<b>FTE Changes: FY 2017 Adopted to FY 2018 Proposed</b>
<b>Commissioner of Revenue</b>	
Add a 2-year limited term Business Tax Auditor offset by additional tax revenue	1.00
<b>Total Commissioner of Revenue</b>	<b>1.00</b>
<b>Department of Environmental Services</b>	
Add Street Light Technicians	2.00
Add a Senior Trades Worker V	1.00
Add a Street Light Engineer	1.00
Add a Street Light Program Manager	1.00
Add a Paving Construction Manager	1.00
<b>Total Department of Environmental Services</b>	<b>6.00</b>
<b>Department of Human Services</b>	
Add a Psychiatrist through a conversion of existing non-personnel contractor funds	1.00
Add a School Nurse	1.00
<i>Added a Psychiatrist during FY 2016 Closeout through a conversion of existing non-personnel contractor funds</i>	1.00
<i>Added a part-time grant-funded Nurse Practitioner during FY 2016 Closeout for opioid treatment programs</i>	0.50
<i>Added a grant-funded Housing Specialist during FY 2016 Closeout to support the permanent supportive housing program</i>	1.00
<i>Added a grant-funded Human Services Clinician to support the Child Advocacy Center (CAC) during FY 2017</i>	1.00
<b>Total Department of Human Services</b>	<b>5.50</b>
<b>Economic Development</b>	
Transfer of a ConnectArlington sales position from the Department of Technology Services	1.00
Conversion of a temporary employee in Travel and Tourism Promotion to permanent for Front Desk	1.00
Add a BizLaunch Small Business Development Manager	1.00
<i>Transferred 5 full-time permanent and one part-time temporary employee to the Travel and Tourism Promotion Fund during FY 2017</i>	(5.80)
<b>Total Department of Economic Development</b>	<b>(2.80)</b>
<b>Community Planning, Housing and Development</b>	
Transfer a Communications Specialist to CPHD Development Fund	(1.00)
<b>Total Community Planning, Housing and Development</b>	<b>(1.00)</b>
<b>Department of Libraries</b>	
Add a Youth Services Librarian	1.00
<b>Total Department of Libraries</b>	<b>1.00</b>
<b>Parks and Recreation</b>	
Conversion of Aquatics and Gymnastics temporary employees to permanent <i>(Addition of 21 permanent FTEs, and reduction of 21.1 temporary employees)</i>	(0.11)
Add temporary positions to support increased participation	1.64
<b>Total Parks and Recreation</b>	<b>1.53</b>
<b>NET POSITION CHANGES: GENERAL FUND</b>	<b>29.38</b>

**FTE Changes:  
FY 2017 Adopted to  
FY 2018 Proposed**

**OTHER FUNDS**

**Travel and Tourism Promotion Fund**

Conversion of a temporary position in Travel and Tourism Promotion to permanent for front desk support in Arlington Economic Development in the General Fund	(0.80)
Transferred 5 full-time permanent and one part-time temporary employee to the Travel and Tourism Promotion Fund during FY 2017	5.80
Added 2 positions to Travel and Tourism Promotion Fund during FY 2017	2.00
<b>Total Travel and Tourism Promotion Fund</b>	<b>7.00</b>

**CPHD Development Fund**

Add 4 positions to provide post-production support to the One-Stop Arlington Permitting Initiative	4.00
Add an Associate Planner in Zoning to serve as the Assistant Counter Services Manager	1.00
Add an Principal Planner in Zoning to serve as a Zoning Administration Supervisor	1.00
Transfer a Communications Specialist from CPHD General Fund	1.00
<b>Total CPHD Development Fund</b>	<b>7.00</b>

**Transportation Capital Fund**

Add a Management and Budget Specialist	1.00
Add a Neighborhood Complete Street Traffic Engineer	1.00
Add a Neighborhood Complete Street Design Engineer	1.00
Transfer a Real Estate Position from Crystal City TIF	1.00
<b>Total Transportation Capital Fund</b>	<b>4.00</b>

**Crystal City TIF**

Transfer a Real Estate Position to Transportation Capital Fund	(1.00)
<b>Total Crystal City TIF</b>	<b>(1.00)</b>

**Utilities Fund**

Add an Engineering Tech II	1.00
Add a Contracts Manager	1.00
Add a position to support Hoe Ram operations	1.00
<b>Total CPHD Development Fund</b>	<b>3.00</b>

**NET POSITION CHANGES: OTHER FUNDS 20.00**

**NET POSITION CHANGES: ALL FUNDS 49.38**



# Compensation

	ALL FUNDS		GENERAL FUND	
	FY 2018 Proposed	Percent of Total	FY 2018 Proposed	Percent of Total
Pay (Salaries)	\$312,429,049	66.21%	\$274,301,378	65.64%
Retirement	69,741,110	14.78%	62,492,883	14.95%
FICA	23,692,956	5.02%	20,829,730	4.98%
Health Insurance - Employees	37,714,365	7.99%	32,314,500	7.73%
Health/Life Insurance - Retirees	12,900,000	2.73%	12,900,000	3.09%
Life Insurance - Employees	350,466	0.07%	307,222	0.07%
Commuting & Transportation	2,697,928	0.57%	2,415,048	0.58%
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	0.66%	3,130,000	0.75%
Transfer to OPEB Trust Fund	7,500,000	1.59%	7,500,000	1.79%
Miscellaneous	1,094,421	0.23%	1,094,421	0.26%
<b>Total</b>	<b>\$471,855,795</b>	<b>100%</b>	<b>\$417,890,682</b>	<b>100%</b>

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

**Pay Enhancements – FY 2004 to FY 2018**

The following provides a history of key pay enhancements.

<b>Fiscal Year</b>	<b>COLA/Market Pay Adjustment</b>	<b>Other Changes</b>
FY 2018	None	<ul style="list-style-type: none"> <li>▪ Merit increases included</li> <li>▪ Increasing Transit Subsidy by \$50 per month</li> <li>▪ Implementing a Dependent Care Flexible Spending Account (FSA) employer match of \$500 per employee</li> </ul>
FY 2017	None	<ul style="list-style-type: none"> <li>▪ Merit increases included</li> <li>▪ 1.75% increase to the maximum of each grade/range and implementation of open pay ranges</li> <li>▪ Lowest base pay rate increasing to \$14.50/hour from \$13.13/hour for all permanent employees</li> <li>▪ Eliminating steps 2 &amp; 3</li> <li>▪ Implementing a Commercial Driver’s License (CDL) bonus program</li> <li>▪ Increasing New Parent Leave from 2 weeks to 4 weeks</li> </ul>
FY 2016	None	<ul style="list-style-type: none"> <li>▪ Merit/step increases included</li> </ul>
FY 2015	1.00% for Step 19 employees	<ul style="list-style-type: none"> <li>▪ Merit/step increases included</li> <li>▪ Added extra Christmas and New Year’s holidays, CY 2014 only, due to timing of the holidays</li> </ul>
FY 2014	None	<ul style="list-style-type: none"> <li>▪ Merit/step increases included</li> <li>▪ Eliminate 1 County Holiday (Columbus Day)</li> </ul>
FY 2013	None	<ul style="list-style-type: none"> <li>▪ Added Step 19, dropped Step 1</li> <li>▪ Added Christmas Eve and New Year’s Eve holidays, CY 2012 only, due to timing of the holidays</li> <li>▪ Merit/step increases included</li> <li>▪ Living wage increased to \$13.13 per hour</li> </ul>
FY 2012	None	<ul style="list-style-type: none"> <li>▪ 1% One-time lump sum payment for employees at step 18</li> <li>▪ Merit/step increases included</li> </ul>
FY 2011	None	<ul style="list-style-type: none"> <li>▪ Merit/step increases restored</li> <li>▪ 2% One-time lump sum payment for employees at step 18</li> <li>▪ Increased County-provided life insurance to one times salary, eliminating \$50,000 cap</li> <li>▪ One-day furlough for all employees [NOTE: the furlough day was cancelled through the use of FY 2010 one-time carryover funds]</li> </ul>
FY 2010 Mid-Year	1.00%	<ul style="list-style-type: none"> <li>▪ 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</li> </ul>

Fiscal Year	COLA/Market Pay Adjustment	Other Changes
FY 2010 Adopted	None	<ul style="list-style-type: none"> <li>▪ No merit/step increases</li> <li>▪ \$500 one-time bonus</li> </ul>
FY 2009	None	<ul style="list-style-type: none"> <li>▪ 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)</li> <li>▪ For general employees, increased employer's 401(a) contribution to 4.2%; eliminated 401(a) contribution for Public Safety</li> <li>▪ Established concept of flex credits for benefits ("cafeteria plan") – applying to health and dental insurance for FY 2009</li> <li>▪ Living wage increased to \$12.75 per hour</li> </ul>
FY 2008	1.50%	<ul style="list-style-type: none"> <li>▪ Added Christmas Eve and New Year's Eve holidays (calendar 2007 only – Monday holidays)</li> </ul>
FY 2007	2.00%	<ul style="list-style-type: none"> <li>▪ Targeted market rate adjustments, promotional opportunities and career ladders for public safety ranks</li> <li>▪ Location pay stipends</li> <li>▪ Living wage increased to \$11.80 per hour</li> </ul>
FY 2006	2.00%	<ul style="list-style-type: none"> <li>▪ Overtime based on total hours, including leave</li> <li>▪ Living wage set at \$11.20 per hour</li> </ul>
FY 2005	2.00%	<ul style="list-style-type: none"> <li>▪ Additional step (18) added to pay plan</li> </ul>
FY 2004	1.00%	<ul style="list-style-type: none"> <li>▪ Additional 1% lump sum payment in addition to the 1% COLA/MPA</li> <li>▪ Increased pay scale for Firefighters</li> <li>▪ Living wage adopted, set at \$10.98</li> <li>▪ Reduced employee retirement contribution one percentage point (from 5% to 4% for general employees, and 6% to 5% for uniformed)</li> </ul>

Retirement Plans and County Contribution Rates

Employer Contribution Rates – FY 2018 Proposed Budget		
Plan	Employee Type	County Contribution Rate
Defined Benefit	General Employees	14.9% of pay
	Uniformed Employees	37.9% 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 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 2018	4.2%			
FY 2017	4.2%	-	-	-
FY 2016	4.2%	-	-	-
FY 2015	4.2%	-	-	-
FY 2014	4.2%	-	-	-
FY 2013	4.2%	-	-	-
FY 2012	4.2%	-	-	-
FY 2011	4.2%	-	-	-
FY 2010	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 7.5 percent. Rates for the various plans and election levels will be finalized in Spring 2017.

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