

BUDGET SUMMARY

FISCAL YEAR 2018 COUNTY BUDGET RESOLUTION

Be it resolved by the County Board of Arlington County, Virginia, that the following Budget is hereby adopted for the Fiscal Year 2018 and that any surplus for general County purposes remaining at the end of the Fiscal Year shall return to the General Fund of the County.

GENERAL FUND:

County Board	1,609,356
County Manager	5,740,793
Management and Finance	7,906,201
Technology Services	20,538,645
Human Resources	9,525,537
County Attorney	3,003,267
Circuit Court	1,115,433
Clerk of the Circuit Court	3,228,122
General District Court	392,416
Juvenile and Domestic Relations Court	6,802,948
Commonwealth's Attorney	4,196,604
Office of the Magistrate	42,720
Office of the Public Defender	185,410
Sheriff	42,746,746
Commissioner of the Revenue	5,809,383
Treasurer	7,035,346
Electoral Board	1,316,048
Office of Emergency Management	12,415,246
Police	68,028,917
Fire	59,790,930
Environmental Services	96,312,635
Human Services	137,101,996
Libraries	14,351,930
Economic Development	8,964,571
Community Planning, Housing & Development	11,685,628
Parks and Recreation	41,677,156
Non-Departmental	69,773,757
Debt Service	62,964,345
Regionals / Contributions	7,531,562
METRO	36,239,655
TOTAL GENERAL FUND BUDGET:	\$748,033,303

OTHER FUNDS:

Travel and Tourism	1,519,200
Ballston Business Improvement District	1,539,333
Rosslyn Business Improvement District	3,813,445
Crystal City Business Improvement District	2,681,991
Community Development	1,221,085
Section 8 Housing Assistance	18,964,693
General Capital PAYG	13,570,178
Stormwater Management	10,159,660
Transportation	38,323,698
Crystal City Tax Increment Financing	6,304,880
Columbia Pike Tax Increment Financing	0
Utilities	103,349,971
Utilities Capital	19,426,740
Ballston Public Parking Garage	8,813,076
Ballston Public Parking Garage - 8th Level	1,091,900
CPHD Development	20,230,219
Automotive Equipment	16,163,276
Printing	2,469,285
TOTAL OTHER OPERATING FUNDS BUDGET:	\$269,642,630

TOTAL COUNTY GOVERNMENT BUDGET:**\$1,017,675,933**

For the operation and maintenance of Public Schools and Community Activities
Facilities to be expended on order of the School Board

School Operating Fund	512,582,498
School Comprehensive Services Act Fund	4,000,000
School Capital Projects Fund	6,458,495
School Debt Service Fund	49,221,624
School Food Services Fund	9,056,086
School Grants & Restricted Programs Fund	<u>15,032,682</u>
Total School and other funds appropriations	\$596,351,385
Total Community Activities Fund	\$17,963,299
TOTAL BUDGET FOR COUNTY	\$1,631,990,617
GENERAL FUND REVENUES:	
Real Estate Tax	715,037,910
Personal Property Tax	115,452,147
Business License Tax	63,088,073
Other Local Taxes	145,432,000
Licenses, Permits and Fees	10,766,100
Fines	7,142,700
Interest, Rents	12,727,506
Charges for Services	59,039,761
Miscellaneous	1,234,950
State Revenue	73,402,747
Federal Revenue	15,170,833
Other Transfers In	2,690,347
Prior Year Balance (Revenue & County Exp. Savings)	<u>31,526,938</u>
TOTAL GENERAL FUND REVENUES:	\$1,252,712,012
Total Other Operating Fund Revenues	\$379,278,605
TOTAL REVENUES FOR COUNTY	\$1,631,990,617

FY 2018 BUDGET DECISIONS

The FY 2018 Adopted Budget incorporates funding levels for County programs and services which were determined after a detailed review of revenue and expenditure options contained in the FY 2018 Proposed Budget. Additional program changes and initiatives were developed during budget deliberations. A summary of County Board actions is provided on the following pages. This list details expenditure and revenue changes between the FY 2018 Proposed and the FY 2018 Adopted Budgets, as well as all changes in tax and fee rates from the FY 2017 adopted levels (including those previously cited in the FY 2018 Proposed Budget).

TAXES

The County Board increased the base real estate tax rate by \$0.015 from \$0.978 to \$0.993 per one hundred dollars of assessed value.

A County-wide sanitary district tax for stormwater management, originally adopted in CY 2008, is reaffirmed at a rate of \$0.013, bringing the combined base and sanitary real estate rate to \$1.006 per one hundred dollars of assessed value.

An additional real estate tax, originally adopted in CY 2008, is reaffirmed at a rate of \$0.125 per one hundred dollars of assessed value on properties used for or zoned to permit commercial and industrial purposes. Revenue from this tax is used to fund transportation initiatives.

The Rosslyn Business Improvement Service District tax rate remains unchanged at \$0.078 per one hundred dollars of assessed value. This service district tax rate is in addition to the real estate tax rate.

The Crystal City Business Improvement Service District tax rate remains unchanged at \$0.043 per one hundred dollars of assessed value. This service district tax rate is in addition to the real estate tax rate.

The Ballston Business Improvement Service District tax rate remains unchanged at \$0.045 per one hundred dollars of assessed value. This service district tax rate is in addition to the real estate tax rate.

The Crystal City, Potomac Yard, and Pentagon City Tax Increment Financing area is funded using CY 2011 district assessments as the base year for valuation. The County Board decreased the funding in FY 2018 from 33 percent to 30 percent of the incremental tax payment generated by the projected assessment tax base increase for properties in the defined Crystal City, Potomac Yard and Pentagon City area, projected at \$6,304,880.

The County Board reset the Columbia Pike Tax Increment Financing (TIF) area base year for valuation from the CY 2014 assessment year to the CY 2018 assessment year. No funding is generated for the Columbia Pike TIF in FY 2018.

The County Board increased the residential utility tax on electricity and natural gas. The electricity tax rate is increased from \$.00341 per kilowatt hours (kWh) to \$.005115 per kWh. The first 400 kWh of electricity remains exempted from taxation and the total monthly tax remains capped at \$3.00 per household. The natural gas tax rate is increased from \$.03 per hundred cubic feet (CCF) to

\$.045 per hundred CCF. The exemption for the first 20 CCF of natural gas and monthly cap of \$3.00 per household remains unchanged. The County's portion of funding generated from the Residential Utility Tax is dedicated to funding the FreshAIRE program.

The personal property tax exemption for qualified clean fuel vehicles remains at 50% for the portion of vehicle value between \$3,001 and \$20,000. The personal property tax exemption for qualified vehicles equipped to transport persons with disabilities remains at 50% for the portion of vehicle value between \$3,001 and \$20,000.

Other local tax rates, including Personal Property, BPOL, meals and transient occupancy taxes, remain unchanged.

REVENUES - GENERAL FUND

In the Department of Environmental Services (DES), the household solid waste rate increases from \$307.28 to \$314.16. The fee is charged per refuse unit and achieves the County's objective of 100 percent recovery of household refuse collection, disposal and recycling costs, leaf collection costs, and overtime costs associated with brush and metal collection.

Also in the Department of Environmental Services (DES), some fees related to solid waste increase including replacement fee for damaged carts from \$50 to \$60, hauler permitting fee for collection vehicles from \$75 to \$150, and leaf and wood mulch delivery fees for half and full loads from \$40 and \$50 to \$60 and \$75, respectively.

The County Board advertised for a public hearing to increase Arlington Transit (ART) and Specialized Transit for Arlington Resident (STAR) fares by \$0.25 to be consistent with Metrobus rates with goal of adoption in May 2017. Increased ART and STAR revenues of \$292,000 is included in the FY 2018 Adopted Budget.

In the Police Department, the Patrol Camp fee increases from \$65 per week to \$95 per week to be consistent with other camp programs that recover 85% of their costs. The Second Hand License fee increases from \$10 annually to \$200 to cover expenses and be in line with region.

In the Fire Department, permit fees are being consolidated for consistency, transparency, and clarity.

In the Department of Human Services, some Behavioral Health substance abuse fees increase to align them with the state's new reimbursement structure. Fees are on a sliding scale based on income.

In the Department of Parks and Recreation (DPR), fee changes and new fees will generate \$149,399 in additional revenue in FY 2018. New fees include activities and rentals offered for the first time in FY 2018 including a range of fees for 55+ card classes, Fort C.F. Smith Spy Camp, HERicanes Camp, a Kiln Firing fee, Turtle Trot fees, Passes for Studio Art, a fall season for adult ball hockey, the Gunston Community Soccer League, and a 55+ Education Theater class. Additional fee changes are designed to more accurately reflect the actual cost of activities and create consistency including fees for aquatics and gymnastics teams, preschool fees, Elementary After School, several camp programs, youth track and adult soccer clinic sport leagues, the 55+ encore Chorale class, skate night fees, and the non-resident surcharge for private tennis and private swim lessons. Additionally, the fee range for various classes, studios, workshops senior center activities, bird trips, and park program special events is adjusted to accommodate different offering lengths, instructional content and supply costs.

REVENUES - OTHER FUNDS

In the Utilities Fund the water/sewer rate increases from the FY 2017 level of \$13.27 per thousand gallons to \$13.62 per thousand gallons. This corresponds to an estimated annual increase of \$24.50 per household annually, assuming 70,000 gallons of water consumption.

A new \$60 Accessory Homestay home occupation permit is implemented to cover the administrative costs associated with zoning review and enforcement of the new regulation.

EXPENDITURES/OTHER ADJUSTMENTS

NOTE: All funding is ongoing unless otherwise noted. Reductions are changes to net tax support unless otherwise noted.

CIRCUIT COURT CLERK

Added funding for the One-Jury One-Trial initiative (\$45,000).

CIRCUIT COURT JUDICIARY

Added funding for travel and training expenses (\$15,000).

COMMUNITY PLANNING, HOUSING AND DEVELOPMENT

Removed ongoing funding for an Office Supervisor position which will be eliminated after the current incumbent's expected retirement in March of 2018 (\$88,527, 1.0 FTE) and funded the position with one-time money until March (\$58,527). Transferred the childcare position added in the County Manager's Proposed budget from the AED BizLaunch program to CPHD for an associate planner that will focus on zoning ordinance changes or other planning work, primarily related to child care facilities (\$115,698, 1.0 FTE).

COUNTY ATTORNEY'S OFFICE

Eliminated funding for a County Attorney II position added in the FY 2018 Proposed Budget to assist County staff in complying with annual disclosure and other requirements of the State Conflicts Act as well as other Countywide ethics issues (\$152,141, 1.0 FTE).

DEPARTMENT OF ENVIRONMENTAL SERVICES

The additional funding generated by the increase in the Residential Utility Tax funds is used as a dedicated source for the County FreshAIRE program and funds the transfer of an Environmental Management Position previously funded with General Fund dollars (\$150,000, 1.0 FTE), the addition of a consultant to update the Community Energy Plan (\$100,000), and additional building energy retrofits (\$98,168).

Funded an alternative streetlight program staffing option from the County Manager's Proposed budget. This option funds one additional street light technician, one senior traders worker, and one engineer, that when combined with the County's two existing streetlight positions will deliver a more robust street light and trail light service level and reduce response times, reducing the budget by \$302,916 in ongoing and \$132,835 in one-time.

DEPARTMENT OF MANAGEMENT AND FINANCE

Eliminated funding for a Capital Coordinator position to support JFAC that was added in the FY 2018 Proposed Budget (\$160,000, 1.0 FTE).

DEPARTMENT OF TECHNOLOGY SERVICES

Reduced funding for the number of County and APS connections to external data centers from four to two. This reduction will not impact service levels and will be shared equally between APS and the County (\$120,000).

ECONOMIC DEVELOPMENT

Added one-time funding for Arts Challenge Grants (\$30,000). Added one-time funding for a retail and market study conducted by an independent firm that interprets existing commercial conditions, challenges, and opportunities for revitalizing the Columbia Pike submarket (\$150,000).

HUMAN SERVICES

Added \$50,000 in one-time funding for AFAC. Added \$129,000 in additional funding for Doorways for Women and Families and added Developmental Disability Specialist FTEs to manage higher caseloads funded primarily through Medicaid reimbursement (\$219,408, 2.2 FTEs).

LIBRARIES

Removed one-time funding to move the Crystal City Pop-up Library to Columbia Pike and directed the County Manager to close the Crystal City library by December 15, 2017 (\$131,000).

PARKS AND RECREATION

Added funding for Virginia Cooperative Extension for Financial Literacy Education (\$32,583). Eliminated funding for a management intern (\$49,725, 1.0 FTE) and a health and movement position (\$50,473, 0.5 FTE), and reduced funding for mowing and landscaping contracts (\$50,000).

SHERIFF'S OFFICE

Maintained funding for seven Sheriff positions added in the County Manager's Proposed budget but delay hiring, reducing the budget by \$295,079. This funds the promotion of two sergeants in January of 2018, and the hiring of four deputies in December 2017, and three deputies in May 2018.

NON-DEPARTMENTAL/METRO/OTHER

Provided an additional \$867,104 in one-time funding and an additional \$432,896 in ongoing funding for AHIF. Added \$100,000 in one-time funding for services for undocumented Arlingtonians, mixed status Arlington families, and refugees to be awarded as grants funds to eligible non-profit organizations providing legal or other emergency services. Added one-time funding for consulting services to pursue improvements and expansion of child care services in the County (\$50,000). Added additional funding for the Columbia Pike Revitalization Organization (CPRO) (\$200,000). Added funding for the Lee Highway Alliance (\$60,500).

PAY-AS-YOU-GO CAPITAL

Added one-time funding for land acquisition (\$2,033,791).

Columbia Pike TIF

The County Board reset the Columbia Pike Tax Increment Financing (TIF) area base year for valuation from the CY 2014 assessment year to the CY 2018 assessment year. No funding is generated for the Columbia Pike TIF in FY 2018, reducing the FY 2018 budget from the County Manager's Proposed

Budget level by \$881,550. The savings are redirected to the General Fund and shared with Schools per the Principles of Revenue Sharing.

SCHOOLS

The FY 2018 adopted transfer is \$490,256,196, \$484,178,720 in ongoing funding and \$6,077,476 in one-time funding. The revenue sharing percentage remains at 46.6 percent of ongoing local tax revenues.

SUMMARY OF HOUSING PROGRAMS

In keeping with its vision for a diverse and inclusive community, Arlington County supports a variety of housing programs to ensure a range of housing choices for households of all types and income levels. This section pulls information about housing programs from throughout the budget and consolidates summary information on all housing programs in one place. The Funding Summary shows that approximately \$60.4 million in funding is being allocated for FY 2018 programs to preserve affordable housing and assist persons to meet their housing needs. Local tax dollar support for these programs totals \$39.1 million, or 5.2 percent of County government operations (General Fund excluding Schools transfer). These figures do not include additional funds outside the County budget that contribute to the affordable housing effort (noted throughout this section).

Indications are that Arlington continues to experience losses in its market rate affordable housing units, due to redevelopment and increased rents. And County residents continue to struggle to meet rising housing costs, especially in difficult economic times. Pressures on the supply of market-rate affordable housing units continue to grow, primarily due to rent increases. In addition, projected development in the Rosslyn-Ballston, Jefferson Davis and Columbia Pike corridors will make it even more critical for the County to be strategic in allocating resources.

All of these housing programs are part of a comprehensive County effort to preserve and enhance affordable housing, governed by Arlington's Affordable Housing Principles and Goals. Affordable housing has for many years been a budget priority and the different County programs target different aspects of the housing challenge, ranging from rental assistance to acquisition of committed affordable housing to homeownership to code enforcement and tenant assistance. The summary provides the Housing Goals addressed, multi-year budgeted expenditures and funding sources for each program included in this section. FY 2018 reflects a recent reorganization of Housing staff in the Department of Community Planning, Housing and Development. Therefore, several housing categories were consolidated in order to better reflect overall programs rather than individual activities that these programs support. More detail on each program can be found in the appropriate sections of the budget.

Beginning in FY 2013, the County began a three-year affordable housing study to create a shared community vision of Arlington's affordable housing as a key component of our community sustainability. The components of this study included community engagement; a housing needs survey; an assessment of current program approaches to housing needs in Arlington; a review of best practices from other areas; and an evaluation of current adopted principles, goals, and targets with revision of existing ones and/or additions. These new and revised principles, goals, targets, and strategies will provide the basis for an Affordable Housing Element of Arlington's Comprehensive Plan that reflects the current and future population as well as the housing market.

Over the course of the study, community engagement activities provided opportunities for outreach, information gathering and sharing, and education about affordable housing programs, especially engaging traditionally less involved populations such as low-income residents, persons with limited English proficiency, and workers who do not live in the County. A working group comprised of the representatives of several advisory commissions and other key stakeholder groups was appointed by the County Manager; this working group advised County staff throughout the Study process and provided input into process implementation and recommendations.

In addition to the progress made with the affordable housing study, significant investments in FY 2018 to various housing programs include:

- 1) Arlington's Affordable Housing Investment Fund (AHIF) is funded at a level of \$15.02 million, of which, \$10.1 million is one-time funding and \$4.9 million in on-going funding.
- 2) A full-year of operational costs for the Comprehensive Homeless Services Center (\$1,487,143) is included in the adopted FY 2018 budget. The center opened in early FY 2016 and provides a year-round shelter with comprehensive services to move homeless persons to permanent housing and also support additional County office space.
- 3) The Housing Grant Program in FY 2018 includes \$7,553,755 in ongoing funding and \$1,600,000 in one-time funding. This budget includes \$1,000,000 in additional ongoing funding for housing grants, funded through a reallocation within DHS. Total funding for housing grants decreases \$524,000 over FY 2017, but is funded at a level expected to meet demand for service. Total funding for FY 2018 is \$9,153,755.
- 4) The FY 2018 adopted budget includes a total of \$2.5 million to support the Mary Marshall Assisted Living Residence which opened in November, 2011. This 52-bed facility provides supportive housing with assisted living services for low-income seniors with serious mental, intellectual/developmental, and/or physical disabilities.

ARLINGTON'S AFFORDABLE HOUSING PRINCIPLES & GOALS

Adopted by the County Board in September 2015

The Affordable Housing Master Plan is consistent with, and contributes to, achievement of the Vision for Arlington County. The Housing Principles form the core philosophical foundation of Arlington's approach to affordable housing within the context of the County's total housing stock, economic base, and social fabric. These principles provide direction for Arlington's affordable housing goals, objectives, and policies. The Affordable Housing Master Plan can be found at the link below:

<http://arlingtonva.s3.amazonaws.com/wp-content/uploads/sites/15/2015/12/AHMP-Published.pdf>

- Principle 1:** Housing affordability is essential to achieving Arlington's vision.
- Principle 2:** Arlington County government will take a leadership role in addressing the community's housing needs.
- Principle 3:** A range of housing options should be available throughout the County affordable to persons of all income levels and needs.
- Principle 4:** No one should be homeless.
- Principle 5:** Housing discrimination should not exist in Arlington.
- Principle 6:** Affordable housing should be safe and decent.

The Affordable Housing Policy responds to the current and future needs and is articulated in goal, objective and policy statements. Three broad goal areas aid in organizing the various policies into a framework which is further detailed by objectives that respond to these goals, and policies which will direct County efforts in fulfilling each objective.

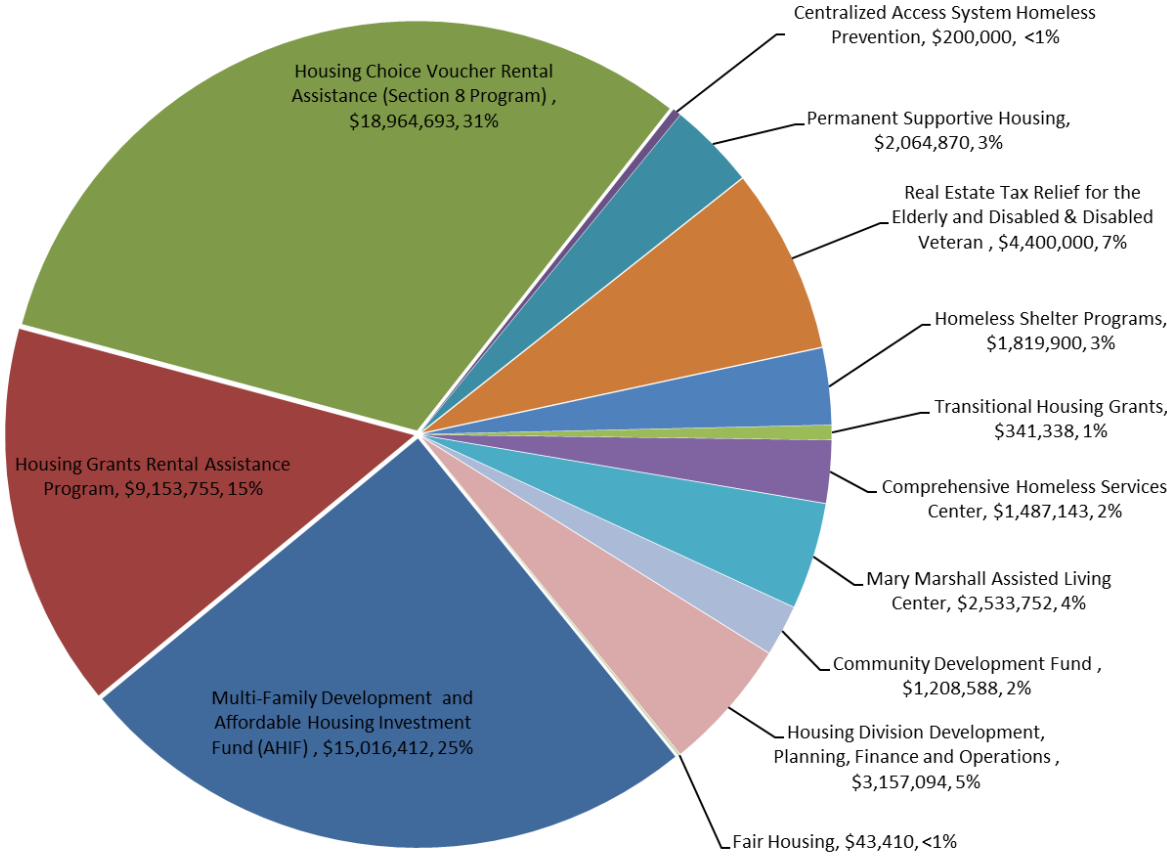
The first goal relates to housing supply, which is fundamental to addressing all housing needs. However, housing supply alone is not sufficient to ensure that the housing needs of households of all incomes can be met; the second goal addresses access to housing. And finally, it is imperative that as housing needs are addressed that these efforts contribute to a sustainable community.

- Goal 1:** Arlington County shall have an adequate supply of housing available to meet community needs.
- Goal 2:** Arlington County shall ensure that all segments of the community have access to housing.
- Goal 3:** Arlington County shall ensure that its housing efforts contribute to a sustainable community.

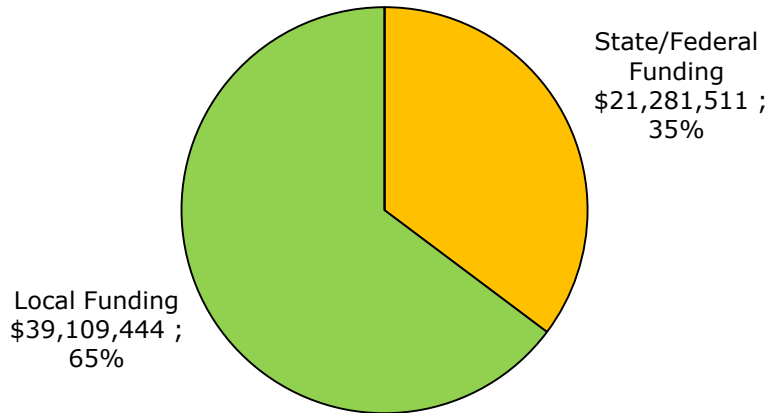
FUNDING SUMMARY

The County’s housing programs are funded with a variety of local, state, and federal funding, and are managed through the Department of Human Services and the Department of Community Planning, Housing, and Development. Housing funding totals \$60.4 million for all funds in FY 2018. The General Fund net tax support equals \$39.1 million of the General Fund budget. This section provides a comprehensive summary of the housing program efforts and the funding dedicated to them including summary charts and table as well as descriptions of each program area.

FY 2018 Expense Budget for Housing Programs



FY 2018 Housing Programs: Funding by Source



HOUSING MULTI-DEPARTMENTAL PROGRAMS - FY 2013 ADOPTED TO FY 2018 ADOPTED

PROGRAM	FY 2013 ADOPTED	FY 2014 ADOPTED	FY 2015 ADOPTED	FY 2016 ADOPTED	FY 2017 ADOPTED	FY 2018 ADOPTED
HOUSING						
Multi-Family Development and Affordable Housing Investment Fund (AHIF)	9,480,623	12,480,623	12,955,716	12,456,017	13,719,786	15,016,412
Housing Grants Rental Assistance Program	8,640,216	8,000,000	7,913,507	8,913,507	9,677,755	9,153,755
Centralized Access System Homeless Prevention	250,000	200,000	200,000	200,000	200,000	200,000
Permanent Supportive Housing	1,676,020	2,064,870	2,064,870	2,064,870	2,064,870	2,064,870
Housing Choice Voucher Rental Assistance (Section 8 Program)	17,883,678	18,240,094	17,012,873	18,002,351	17,870,843	18,964,693
Real Estate Tax Relief for the Elderly and Disabled & Disabled Veteran	4,550,000	5,150,000	4,850,000	4,870,200	4,250,000	4,400,000
Homeless Shelter Programs ¹	1,916,372	1,981,609	1,819,900	1,819,900	1,819,900	1,819,900
Homeless Subsidized Supportive Housing ¹	222,324	222,324	343,065	299,391	-	-
Transitional Housing Grants ¹	337,959	337,959	341,338	341,338	341,338	341,338
Comprehensive Homeless Services Center (Operating and Debt Service In FY 2014)	2,070,000	476,244	1,731,516	1,478,647	1,486,146	1,487,143
Assisted Living Residence (to Mary Marshall in FY 2012)	2,408,374	2,408,374	2,408,374	2,432,458	2,432,458	2,533,752
Single-Family Homeownership and Repair Programs ²	267,571	268,114	242,027	242,711	382,338	-
Community Development Fund ³	227,000	236,227	109,000	110,000	255,603	1,208,588
Housing Division Development, Planning, Finance and Operations ⁴	2,210,061	2,219,068	2,351,114	2,330,875	2,328,465	3,157,094
Fair Housing	93,469	45,073	97,114	47,019	92,278	43,410
Total Program	\$ 52,233,667	\$ 54,330,579	\$ 54,440,414	\$ 55,609,284	\$ 56,921,780	\$ 60,390,955
Net Tax Support	\$ 33,674,427	\$ 35,187,868	\$ 36,522,104	\$ 36,847,959	\$ 38,253,921	\$ 39,109,444

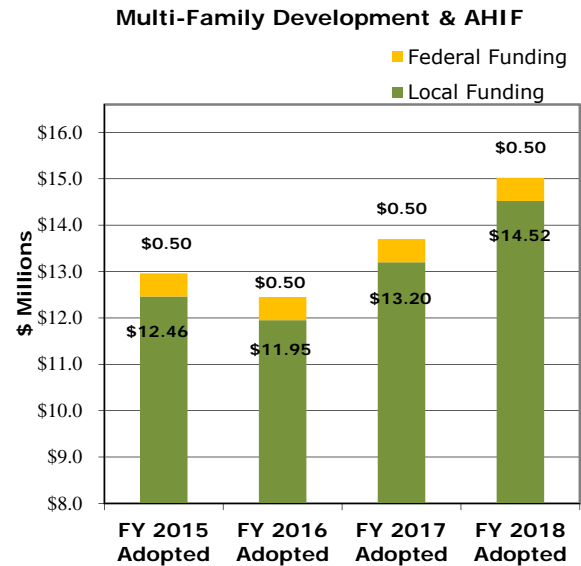
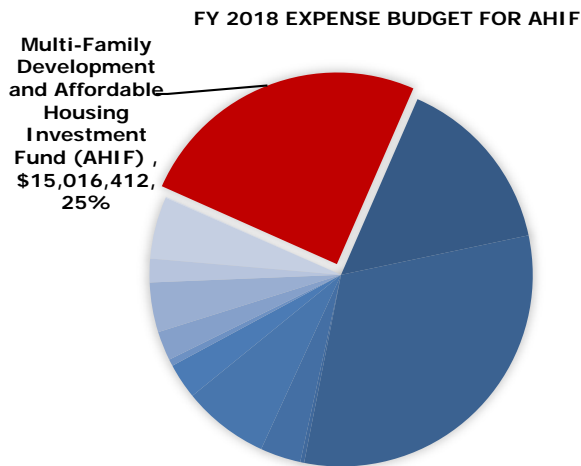
(1) Homeless Shelter Programs, Homeless Subsidized Supportive Housing, and Transitional Housing Grants are the components of Homeless Shelters/Transitional Housing.
 (2) Single-family Homeownership and Repair Programs have been capitalized in prior years and therefore do not show County support in FY 2018 Adopted.
 (3) The increase in Community Development Fund costs between FY17 and FY18 is a result of including additional housing-related programs from Fund 206 to this summary.
 (4) FY 2018 Adopted reflects a recent reorganization of Housing Division staff. The increase in Housing Division costs between FY17 and FY18 is a result of including housing-related personnel from Fund 206 to this summary.

NOTE: (A) "Net Tax Support" is program expense less revenue; revenue is not shown but has been factored into the calculation
 (B) The FY 2014 adopted budget numbers for (1) were adjusted to properly reflect the monies allocated to homeless shelter programs.
 (C) The FY 2013 funding level for the Homeless Service Center is the full debt service for the purchase of the building, later years reflect just the debt portion for the homeless shelter.

Multifamily Development and Affordable Housing Investment Fund (AHIF) – \$15,016,412

Program Description

The County’s Multifamily Development program has helped create the majority of its 7,463 committed affordable units (CAFs). The Affordable Housing Investment Fund (AHIF) is the primary funding source for the County’s multifamily development program and provides funding for new construction, acquisition, and/or rehabilitation projects to preserve and increase the supply of affordable housing.



The FY 2018 adopted funding reflects a base of \$4.5 million, one-time funding from the FY 2016 closeout process of \$7.0 million, an additional \$2.2 million added by the County Manager and an additional \$1.3 million added by the County Board. Developer contributions, loan repayments, and payoffs add to the balance of funding available for new projects beyond the \$15.02 million in FY 2018. As shown in the table below, both developer contributions and loan repayments and payoffs have provided an average of \$15 million annually between FY 2012 and FY 2016. While these repayments and contributions have been decreasing since FY 2014 due to rising interest rates and changing construction cycles in the County, loan repayments and developer contributions are still projected to provide approximately \$8 million - \$9 million above the annual appropriation by the County Board to AHIF in FY 2017 - FY 2018.

	FY 2012 Actuals (rounded)	FY 2013 Actuals (rounded)	FY 2014 Actuals (rounded)	FY 2015 Actuals (rounded)	FY 2016 Actuals (rounded)	Projected FY 2017	Projected FY 2018
Developer Contributions (in millions)	\$3.0m	\$0.75m	\$9.6m	\$5.7m	\$5.5m	\$4.2m	\$4.6m
Loan Repayments & Payoffs* (in millions)	\$7.4m	\$21.2m	\$16.0m	\$6.7m	\$3.6m	\$4.1m	\$4.6m

*Includes lump-sum payments and payoffs. The FY 2012 loan repayment actuals includes payoffs for Patrick Henry, Harvey Hall, South Ballston Place, Macedonia (AHIF loan), and Parc Rosslyn (AHIF loan). The FY 2013 actuals includes payoffs for Key Boulevard, Arlington Mill, Virginia Gardens, and Quebec Apartments. The FY 2014 actuals include payoffs for Colonial Village, Arna Valley, and loans in the RPJ portfolio.

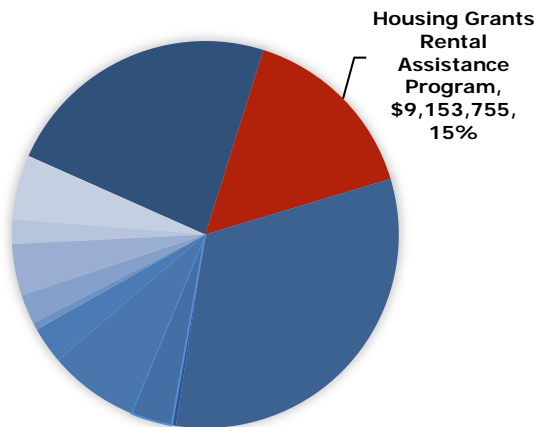
Housing Grants Rental Assistance Program – \$9,153,755

Program Description

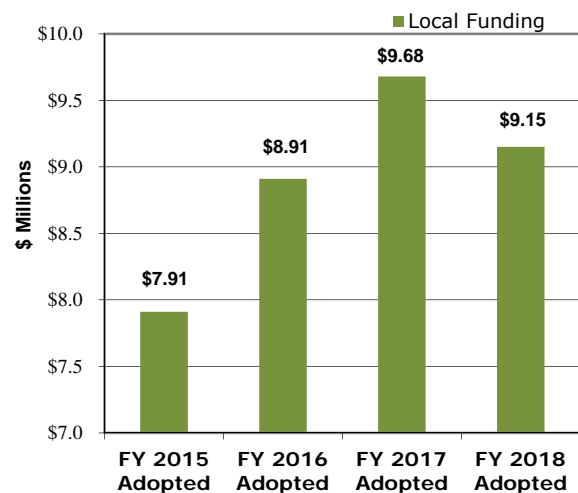
The Housing Grants Program provides rental assistance to low-income households so they can afford to live in Arlington. Recipients are residents who meet income requirements, and are limited to working families with minor children, people with disabilities, or residents age 65 or older, and those not helped by Housing Choice Voucher Rental Assistance (Section 8). Average annual income for families is \$27,075, people with disabilities, \$14,279, and residents age 65 or older, \$14,638. In July 2016, there were 1,299 households receiving subsidies. As of December 2016, there were 1,249 households receiving subsidies, a four percent decrease in the first six months of FY 2017.

For the FY 2018 adopted budget, the Housing Grants program is funded with \$7,553,755 in ongoing funding and \$1,600,000 in one-time funding. This budget includes \$1,000,000 in additional ongoing funding for housing grants, funded through a reallocation within DHS. Total funding for housing grants decreases \$524,000 over FY 2017, but is funded at a level expected to meet demand for service.

FY 2018 TOTAL EXPENSE BUDGET FOR HOUSING GRANTS RENTAL ASSISTANCE PROGRAM



Housing Grants Rental Assistance Program

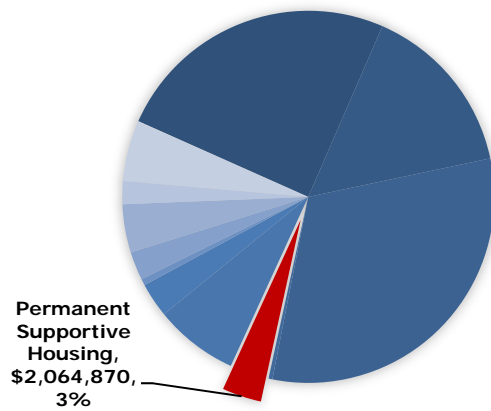


Permanent Supportive Housing – \$2,064,870

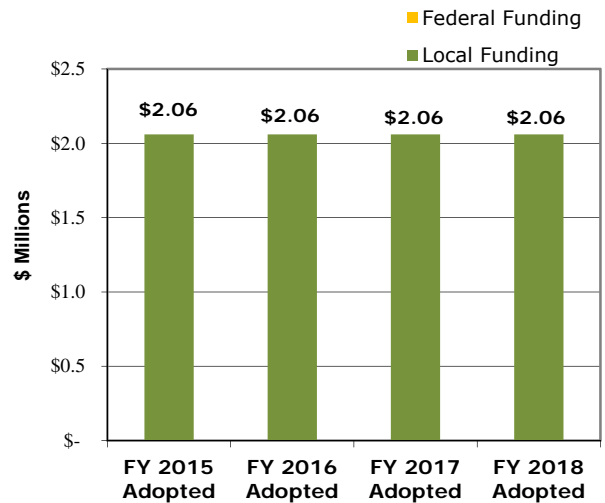
Program Description

The Permanent Supportive Housing Program subsidizes the rents of low-income persons with disabilities and provides supportive services so that they can live independently in the community. Approximately 80 percent of persons served suffer from serious mental illness, many have co-occurring medical conditions (i.e. intellectual developmental disabilities, physical disabilities), and have transitioned from homelessness or from foster care. The permanent supportive housing model is a nationally-recognized best practice strategy for providing stable housing for persons with disabilities. The entire budget funds the housing costs while supportive services are provided by existing Department of Human Service’s case managers and other staff. This program does not include funding to support group homes or independent living apartments.

FY 2018 TOTAL EXPENSE BUDGET FOR PERMANENT SUPPORTIVE HOUSING



Permanent Supportive Housing

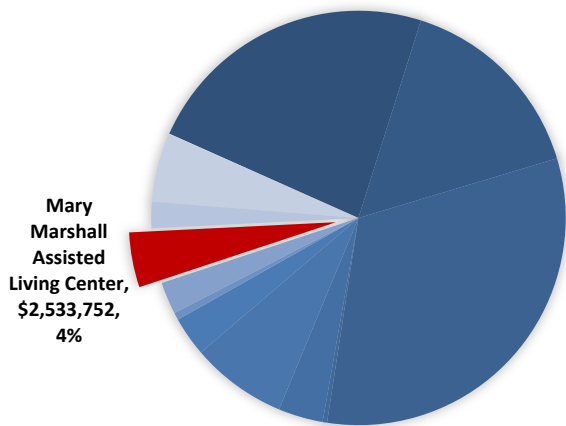


Mary Marshall Assisted Living Facility – \$2,533,752

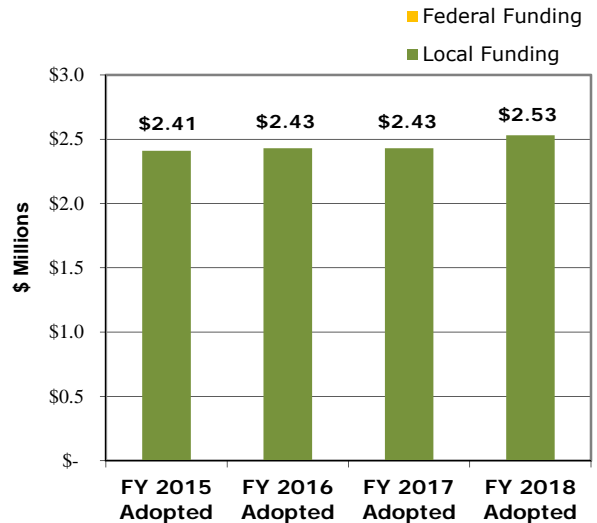
Program Description

The Mary Marshall Assisted Living Facility houses low-income seniors with serious mental illness or cognitive disabilities in a specialized assisted living facility. Opened in November 2011, this 52-bed facility provides best practice 24/7 assisted living nursing care, recreational activities, and mental health services. This is one of the few assisted living facilities in the country dedicated to serving this population.

FY 2018 TOTAL EXPENSE BUDGET FOR MARY MARSHALL ASSISTED LIVING RESIDENCE



Mary Marshall Assisted Living

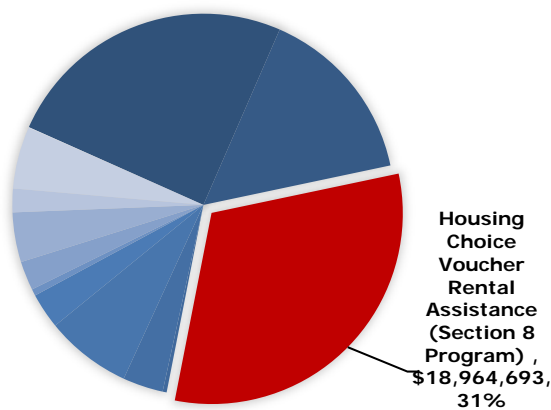


Housing Choice Voucher Rental Assistance (Section 8) - \$18,964,693

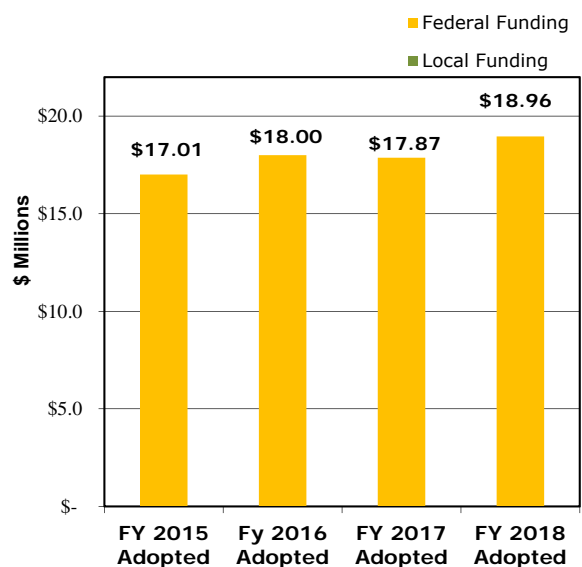
Program Description

Housing Choice Voucher Rental Assistance is a federally-funded program that provides rental subsidies for low-income households so they can afford to live in Arlington. There were 1,396 households assisted in FY 2016.

FY 2018 EXPENSE BUDGET FOR HOUSING CHOICE VOUCHER RENTAL ASSISTANCE (SECTION 8)



Housing Choice Voucher Rental Assistance (Section 8)

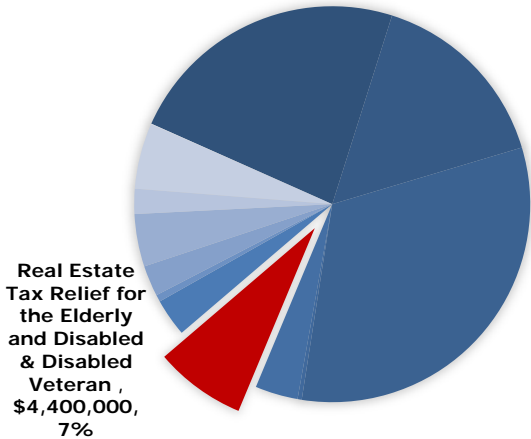


Real Estate Tax Relief for the Elderly and Disabled – \$4,400,000

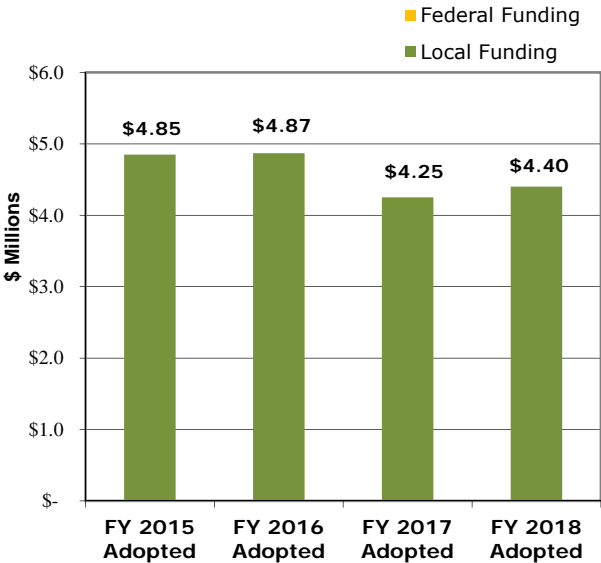
Program Description

The Real Estate Tax Relief for the Elderly and Disabled Program aims to reduce the real estate tax burden for low and moderate income homeowners age 65 or older, or the permanently disabled, to enable them to remain in their homes. In FY 2016, there were 932 households who qualified for exemptions or deferrals. The adopted budget does not include any specific recommendation on the Senior and Disabled Tax Relief program since the Real Estate Tax Relief Working Group is still studying the issue.

FY 2018 BUDGET FOR REAL ESTATE TAX RELIEF



Real Estate Tax Relief



Homeless Shelters/Transitional Housing/Subsidized Supportive Housing – \$2,161,238

Comprehensive Homeless Services Center – \$1,487,143

Centralized Access System (CAS) Homeless Prevention – \$200,000

Program Description – Homeless Shelters/Transitional Housing/Subsidized Supportive Housing

Provides temporary and/or long-term housing to homeless individuals and families and provides a range of supportive services to facilitate the transition to permanent housing. Services are provided in partnership with nonprofit agencies, including Doorways for Women and Families, Arlington/Alexandria Coalition for the Homeless (AACH), Volunteers of America-Chesapeake (VOAC), and Borromeo Housing.

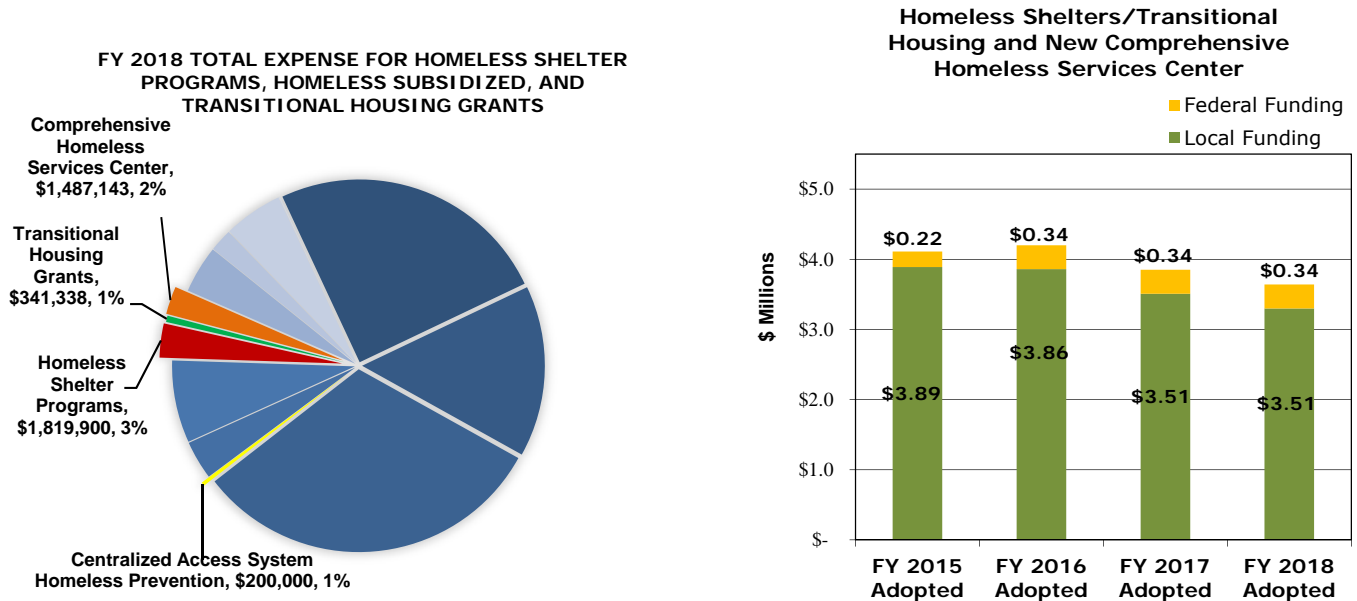
Program Description – Comprehensive Homeless Services Center

For FY 2018, the County Manager’s base budget includes \$1,487,143 in program operation funding to provide comprehensive services, aimed at supporting housing stability, at the new homeless services center. Services are provided in partnership with the Arlington Street People’s Assistance Network (A-SPAN).

Program Description – Centralized Access System Homeless Prevention

The Centralized Access System Homeless Prevention is an industry best-practice that provides a single intake process for shelter and housing referrals to assist households who would otherwise become homeless. Funds are used for financial assistance and case management.

Case Management is provided by Arlington Street People’s Assistance Network (A-SPAN) and Volunteers of America-Chesapeake (VOAC). (Local AHIF and CDBG dollars, as well as state funds, are also used for case management.)



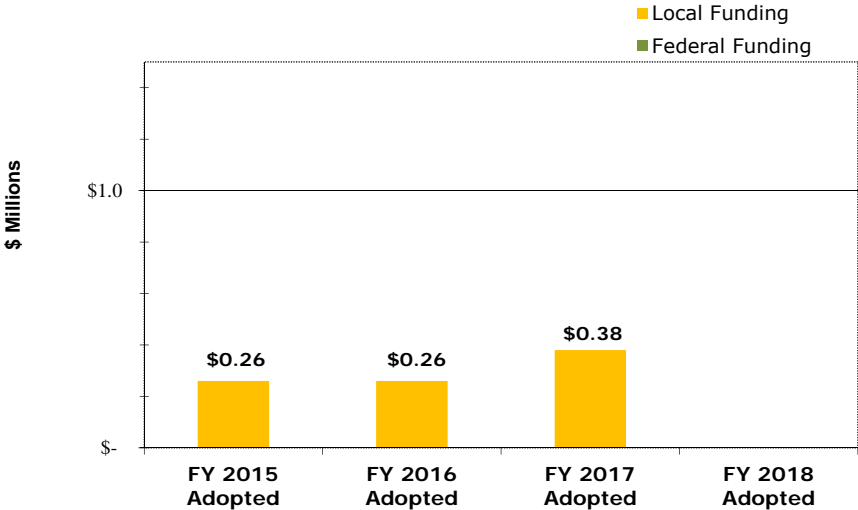
Single-family Homeownership and Repair Programs

Arlington County promotes homeownership for low and moderate income households by facilitating outreach and providing workshops to eligible prospective homebuyers. The County also provides down payment and closing cost assistance through its Moderate Income Purchase Assistance Program (MIPAP), which is a shared-appreciation loan program.

The County further supports homeownership through its Home-Improvement Program (HIP). This loan program helps low and moderate income homeowners make repairs to their homes to address health and safety concerns and reduce operating costs by improving the home’s energy efficiency.

There was no funding adopted for FY 2018 because the MIPAP and HIP programs are currently supported through prior-year appropriations. The County has been able to leverage previously approved funds to provide continued support to these programs. County funding for nonprofit organizations that assist with homebuyer outreach are included in the Community Development Fund section.

Single-Family Homeownership and Repair Programs



Community Development Fund – *\$1,208,588

Program Description

The Community Development Fund is a competitive grant fund comprised of federal Community Development Block Grant (CDBG), federal and state Community Services Block Grant (CSBG), and local general funds, including Affordable Housing Investment Fund (AHIF) Housing Services funds. Through a cooperation agreement, the City of Falls Church receives a portion of the County’s CDBG funds. Grants are awarded to nonprofit agencies meeting the goals of the County’s FY 2016-2020 Consolidated Plan which are to:

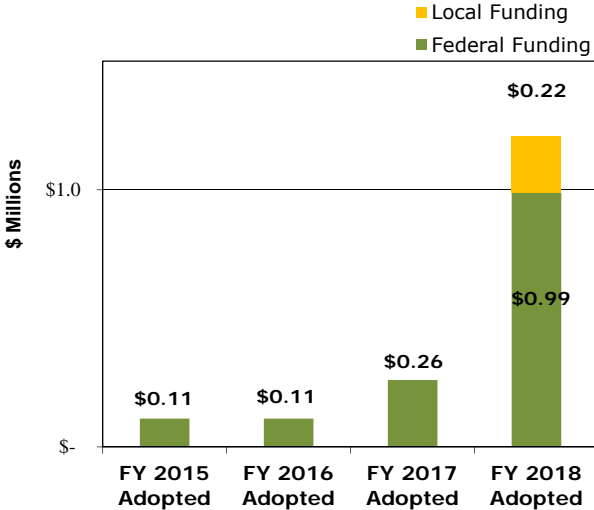
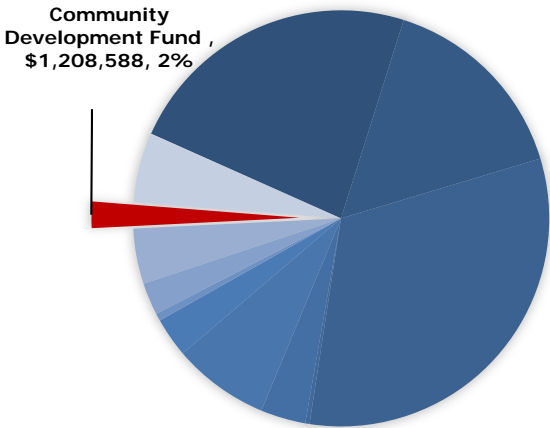
1. Create and sustain affordable housing;
2. Promote healthy and self-sufficient families;
3. Stabilize households at risk of homelessness; and,
4. Foster vibrant and sustainable neighborhoods.

Eligible organizations are nonprofit agencies serving low and moderate income Arlington residents. Grants are renewable and awarded for one year periods. Grants between \$20,000 and \$50,000 may be requested for public services that serve low and moderate income residents, such as neighborhood, job training, youth, or senior programs. Housing development, homeownership, housing rehabilitation, certain economic development programs, and business development (microenterprise, small business assistance) are eligible for grants up to \$100,000. The increase in funding from FY 2017 to FY 2018 is due to including housing-related program funds that have historically been included in the Community Development narrative. More detailed information on specific programs can be found in the Community Development Fund narrative.

****The total does not include \$200,000 for AHIF Housing Services Grants, which are captured in the AHIF budget. Also not included in the total above are \$506,821 in federal funds used for grant-funded County personnel, which are captured in the Housing Division Development, Planning, Finance, and Operations budget.***

Community Development Fund

FY 2018 TOTAL EXPENSE BUDGET FOR THE COMMUNITY DEVELOPMENT FUND



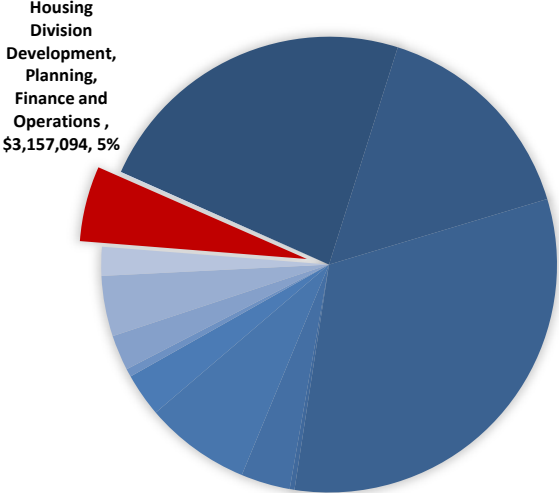
Housing Division Development, Planning, Finance, and Operations- \$3,157,094

Program Description

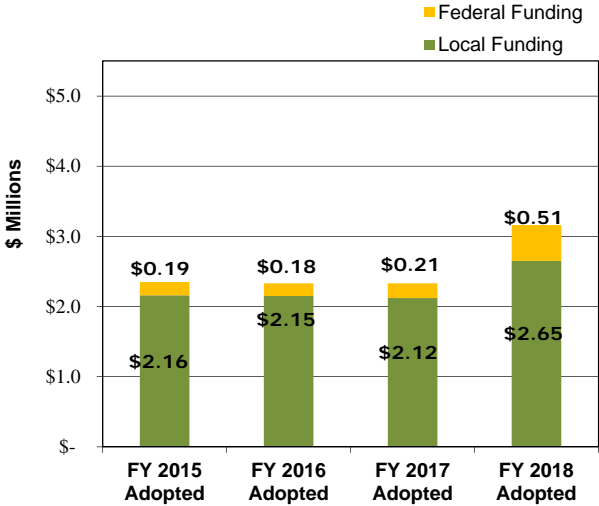
The Housing Division provides overall leadership on the County’s affordable housing planning and development efforts, asset management and compliance, as well as housing services and the community development program. Housing Planning and Community Development provides the information needed for the County to develop effective goals and strategies to address the community’s housing needs. Housing Development works to achieve the County’s affordable housing goals and targets by implementing projects that provide additional multifamily and single family committed affordable units. Housing Finance and Operations administers and manages funding sources for the County’s housing programs, provides compliance and asset management functions, and identifies and develops additional financing and related resources as needed and available. More information may be found in the Housing Division’s budget narrative

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FY 2018 TOTAL EXPENSE BUDGET FOR HOUSING DIVISION DEVELOPMENT, PLANNING, FINANCE AND OPERATIONS



Housing Division Development, Planning, Finance & Operations

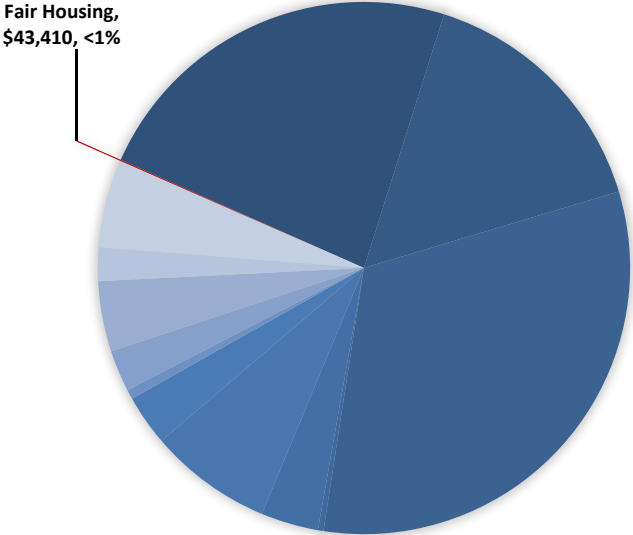


Fair Housing - \$43,410

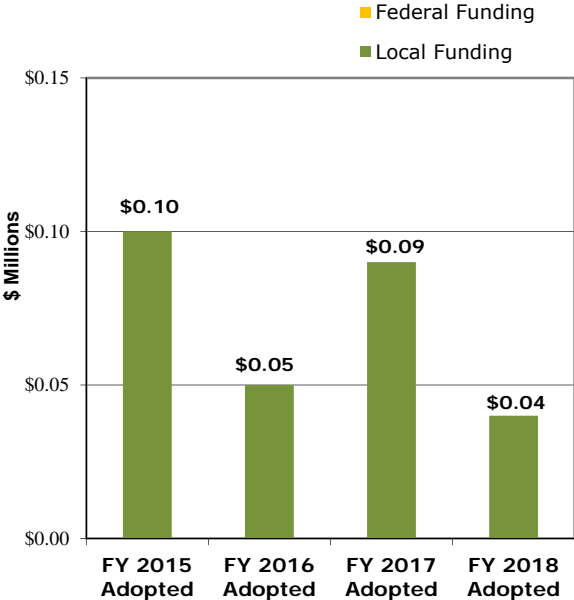
Program Description

The Human Rights Office in the County Manager’s Office implements the fair housing program. The bi-annual Fair Housing Testing Program performs 100 tests to assess the equality in the treatment of a protected class when inquiring into the availability of a rental apartment. The testers consist of a protected class member and a control tester. Both have similar characteristics and profile, except for the membership in the protected class. Protected classes can be gender, sexual orientation, age, disability, national origin, race, color, familial status, and marital status.

FY 2018 EXPENSE BUDGET FOR FAIR HOUSING



Fair Housing



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EXPENDITURE SUMMARY (ALL FUNDS)

(Figures in Millions of Dollars)

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Proposed	FY 2018 Adopted	% Change '17 Adopted to '18 Adopted
COUNTY GOVERNMENT					
Operating Expenses	619.2	620.5	646.5	646.3	4.1%
Capital Outlay	19.9	11.6	11.5	13.6	16.8%
Debt Service	62.9	61.3	63.0	63.0	2.8%
Other Post Employment Benefits (OPEB) ¹	17.5	20.4	20.4	20.4	-
Contingents - General, Housing, Budget Stabilization	-	17.0	18.0	19.3	13.7%
Subtotal	719.4	730.7	759.3	762.5	4.3%
OTHER FUNDS					
Travel & Tourism Promotion ⁵	-	1.9	1.5	1.5	-19.0%
Ballston Business Improvement District	1.5	1.6	1.5	1.5	-4.4%
Rosslyn Business Improvement District	3.4	3.6	3.8	3.8	5.5%
Crystal City Business Improvement District	2.5	2.6	2.7	2.7	3.6%
Community Development	1.5	1.2	1.2	1.2	-
Section 8 Housing	17.5	17.9	19.0	19.0	6.1%
General Capital - PAYG ⁶	47.0	11.6	11.5	13.6	16.8%
Stormwater Management	8.4	9.8	10.2	10.2	3.7%
Transportation Capital ⁶	31.6	36.6	38.3	38.3	4.7%
Crystal City Tax Increment Financing ⁶	1.2	4.8	6.3	6.3	31.0%
Columbia Pike Tax Increment Financing	-	1.0	0.9	-	-100.0%
Utilities (including Utilities capital)	117.5	119.5	122.8	122.8	2.7%
Ballston Parking Garage ²	5.6	10.6	9.9	9.9	-6.6%
CPHD Development	16.0	19.9	20.2	20.2	1.6%
Automotive Equipment	18.2	17.2	16.2	16.2	-6.1%
Printing	2.3	2.1	2.5	2.5	16.3%
Subtotal	274.3	262.0	268.5	269.6	2.9%
Less Transfers to Other Funds ⁵	(20.1)	(12.5)	(12.4)	(14.3)	14.5%
Less Other Fund Transfers ³	(14.9)	(12.6)	(14.6)	(14.9)	17.8%
COUNTY GOVERNMENT SUBTOTAL	958.7	967.6	1,000.9	1,002.9	3.7%
SCHOOL BOARD ⁴					
School Operating Fund	462.4	485.5	501.3	512.6	5.6%
School Comprehensive Services (CSA)	3.7	4.0	4.0	4.0	-
School Debt Service	44.5	46.7	49.2	49.2	5.3%
School Capital Projects	19.6	6.4	6.5	6.5	-
School Food Services Fund	9.0	8.5	9.1	9.1	7.0%
School Grants and Restricted Programs	15.4	14.1	15.0	15.0	6.7%
Community Activities Fund	15.7	16.7	18.0	18.0	7.6%
School Board Subtotal	570.2	581.9	603.0	614.3	5.6%
TOTAL COUNTY GOVERNMENT AND SCHOOL BOARD	1,528.9	1,549.5	1,603.9	1,617.2	4.4%

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 2018 School Budget reflects the preliminary Superintendent's Proposed budget to the School Board.

⁵ 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.

⁶ 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 ADOPTED 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 ⁵	Stormwater Management Fund
EXPENDITURES BY CATEGORY									
Personnel Services	\$273,887,845	\$562,369	-	-	-	\$366,914	\$1,052,843	-	\$3,431,425
Employee Benefits	143,223,091	221,501	-	-	-	139,907	443,190	-	1,403,464
Contractual Services	128,762,702	725,127	\$1,523,940	\$3,775,311	\$2,655,171	15,630	191,202	-	3,863,424
Internal Services ¹	15,080,941	8,203	-	-	-	200	20,448	-	888,146
Other Charges ²	576,076,238	-	15,393	38,134	26,820	697,484	17,220,201	\$1,263,103	131,224
Materials and Supplies	10,888,698	1,000	-	-	-	950	8,000	-	368,577
Capital Outlay	2,959,572	1,000	-	-	-	-	28,809	12,307,075	73,400
Other Uses of Funds ³	108,329,889	-	-	-	-	-	-	-	-
Intra-County Charges for Services	(6,496,964)	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$1,252,712,012	\$1,519,200	\$1,539,333	\$3,813,445	\$2,681,991	\$1,221,085	\$18,964,693	\$13,570,178	\$10,159,660
REVENUES BY CATEGORY									
Local Taxes	\$1,039,010,130	\$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	59,217,169	-	-	-	-	-	-	-	550,000
Miscellaneous Revenue	1,246,950	-	-	-	-	-	\$40,900	-	-
Commonwealth of Virginia	73,183,339	-	-	-	-	-	-	-	-
Federal Government	15,170,833	-	-	-	-	\$1,221,085	18,803,887	-	-
Other Revenue ⁴	31,556,938	-	-	-	-	-	119,906	-	-
Transfers from Other Funds	3,793,087	246,700	-	-	-	-	-	\$13,570,178	-
TOTAL REVENUES	\$1,252,712,012	\$1,519,200	\$1,539,333	\$3,813,445	\$2,681,991	\$1,221,085	\$18,964,693	\$13,570,178	\$10,159,660

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, and Metro

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 2018. Refer to fund narrative for total expenditures.

ALL FUNDS REVENUE AND EXPENDITURE DETAIL - FY 2018 ADOPTED BUDGET

	Transportation Capital Fund ⁵	Crystal City Tax Increment Financing Fund ⁵	Columbia Pike Tax Increment 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	\$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 ¹	32,110	13,500	-	6,433,215	-	-	-	2,015,102	70,614	58,208
Other Charges ²	1,102,740	-	-	13,571,640	-	522,375	18,460	-	130,000	-
Materials and Supplies	17,000	8,000	-	7,066,873	-	144,300	42,750	66,000	1,623,918	241,505
Capital Outlay	34,713,183	5,951,880	-	471,578	\$19,426,740	1,424,044	1,000,000	778,397	4,756,286	-
Other Uses of Funds ³	662,000	-	-	31,993,399	-	4,904,100	-	-	1,551,411	-
Intra-County Charges for Services	-	-	-	(1,425,542)	-	-	-	-	-	-
TOTAL EXPENDITURES	\$38,323,698	\$6,304,880	-	\$103,349,971	\$19,426,740	\$8,813,076	\$1,091,900	\$20,230,219	\$16,163,276	\$2,469,285
REVENUES BY CATEGORY										
Local Taxes	\$26,423,698	\$6,304,880	-	-	-	-	-	-	-	-
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 ⁴	-	-	-	1,510,560	-	5,562,305	845,300	5,391,271	-	-
Transfers from Other Funds	-	-	-	-	13,770,840	-	-	-	185,835	249,600
TOTAL REVENUES	\$38,323,698	\$6,304,880	-	\$103,349,971	\$19,426,740	\$8,813,076	\$1,091,900	\$20,230,219	\$18,033,252	\$2,487,188

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, and Metro

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 2018. Refer to fund narrative for total expenditures.

GENERAL FUND SUMMARY
(Figures in Millions of Dollars)

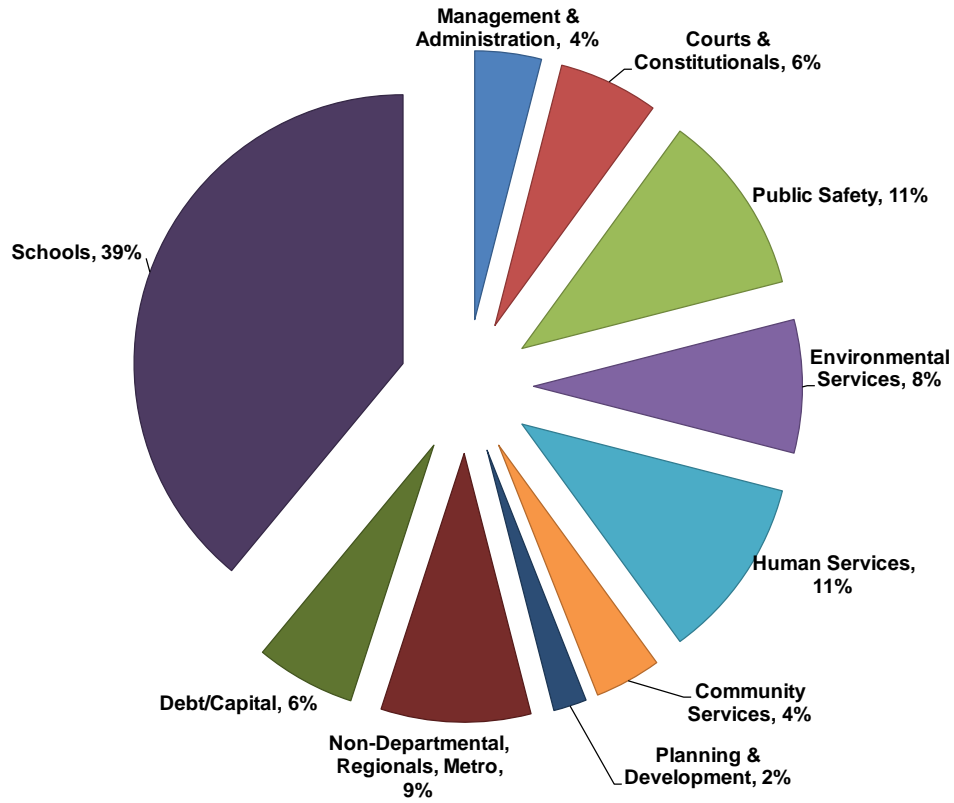
	FY 2016 Actual	FY 2017 Adopted	FY 2018 Proposed	FY 2018 Adopted	% Change '17 Adopted to '18 Adopted
EXPENDITURES					
County Services ¹	\$588.8	\$590.2	\$610.2	\$610.0	3.4%
Metro Operations	30.3	30.3	36.2	36.2	19.4%
County Debt Service	62.9	61.3	63.0	63.0	2.8%
Other Post Employment Benefits (OPEB) ²	17.5	20.4	20.4	20.4	-
Contingents					
General	-	0.3	0.3	0.3	-
Economic & Revenue Stabilization Fund	-	3.0	4.0	4.0	33.3%
Affordable Housing Investment Fund (AHIF)	-	13.7	13.7	15.0	-
Subtotal County Services	699.5	719.1	747.8	748.9	4.1%
Capital	19.9	11.6	11.5	13.6	16.8%
Subtotal County	719.4	730.7	759.3	762.5	4.3%
Schools Transfer (ongoing)	465.0	464.5	478.3	484.2	4.2%
Schools Transfer (one-time)	-	2.5	0.7	6.1	143.1%
Subtotal Schools	465.0	467.0	478.9	490.3	5.0%
TOTAL EXPENDITURES	\$1,184.4	\$1,197.7	\$1,238.3	\$1,252.7	4.6%
REVENUES					
Real Estate Tax	\$675.7	\$687.2	\$710.5	\$715.0	4.1%
Personal Property Tax	111.8	112.1	115.5	115.5	3.0%
BPOL Tax	60.2	57.0	63.1	63.1	10.7%
Sales Tax	39.7	40.2	42.0	42.0	4.5%
Transient Tax	24.1	25.0	25.5	25.5	1.8%
Utility Tax	11.5	12.0	12.0	12.7	5.9%
Meals Tax	37.3	38.5	39.9	39.9	3.6%
Communications Sales Tax	7.3	7.5	7.1	7.1	-5.3%
Other Local Taxes	18.9	17.6	18.3	18.3	4.0%
Subtotal Taxes	986.5	997.0	1,033.8	1,039.0	4.2%
Licenses, Permits and Fees	9.8	10.2	10.8	10.8	5.4%
Fines, Interest, Other	17.7	15.3	19.9	19.9	29.8%
Charges for Services	54.5	56.4	58.7	59.0	4.7%
Miscellaneous	18.0	7.4	3.9	3.9	-46.8%
Revenue from State	71.8	72.9	73.1	73.4	0.7%
Revenue from Federal Government	17.0	14.5	15.2	15.2	4.6%
Subtotal Other	188.9	176.7	181.6	182.2	3.1%
Total Revenue (excluding Fund Balance)	1,175.4	1,173.7	1,215.4	1,221.2	4.0%
Prior Year Fund Balance	123.4	24.0	22.9	31.5	31.4%
TOTAL REVENUES & FUND BALANCE	\$1,298.7	\$1,197.7	\$1,238.3	\$1,252.7	4.6%

¹ Includes General Fund transfers to other operating funds.

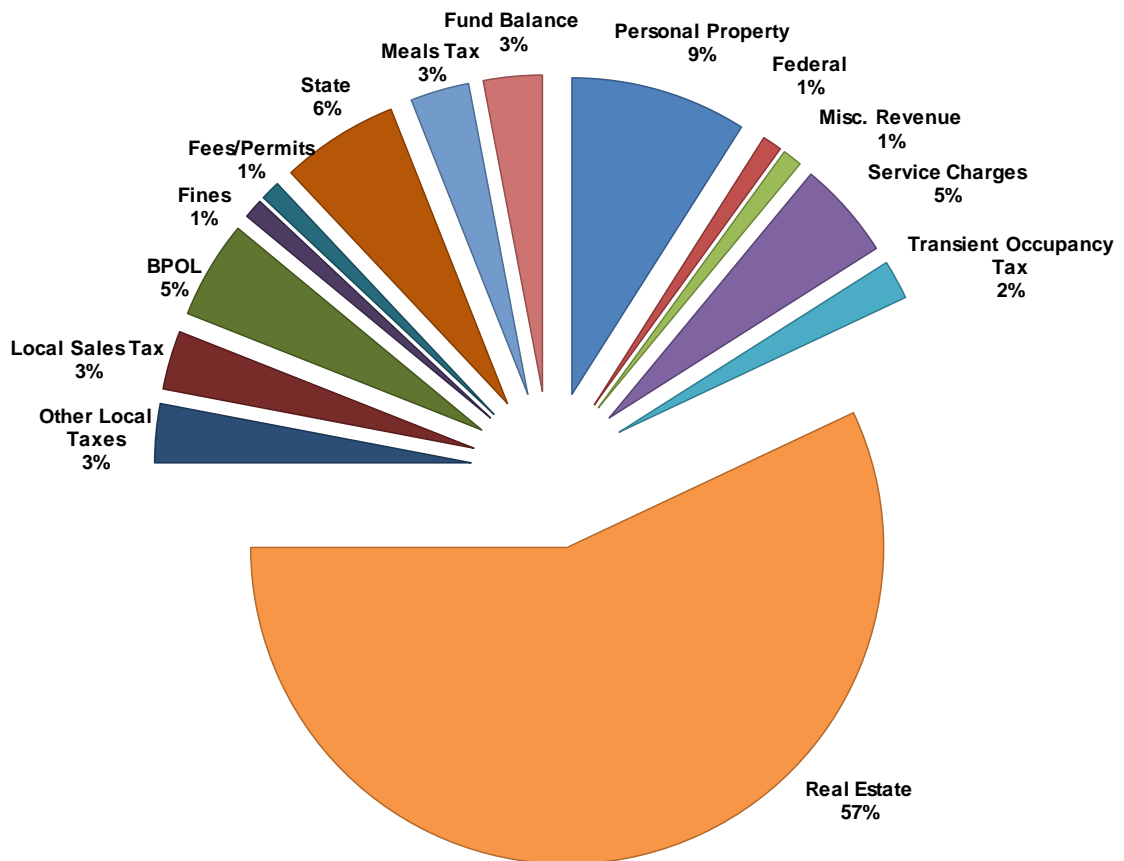
² Includes Pay-As-You-Go retiree health and life insurance, and transfer to the OPEB Trust Fund.

Numbers may not add due to rounding.

FY 2018 Adopted Budget General Fund Expenditures



FY 2018 Adopted Budget General Fund Revenues



COUNTY GOVERNMENT SUMMARY

	FY 2016 Adopted FTE	FY 2017 Adopted FTE	FY 2018 Proposed FTE	FY 2018 Adopted FTE	FY 2016 Actual Expense	FY 2017 Adopted Expense	FY 2018 Proposed Expense	FY 2018 Adopted Expense
GENERAL FUND								
County Board	9.25	10.00	10.00	10.00	\$1,326,700	\$1,509,416	\$1,600,862	\$1,609,356
County Manager	37.35	33.35	36.00	36.00	5,578,989	5,257,227	5,748,354	5,740,793
Management and Finance	57.50	57.50	59.50	58.50	6,480,030	7,347,047	8,066,201	7,906,201
Technology Services	78.00	78.00	77.00	77.00	19,805,805	19,985,285	20,658,645	20,538,645
Human Resources	52.00	53.00	53.00	53.00	8,783,654	9,308,291	9,525,537	9,525,537
County Attorney	15.00	15.00	17.00	16.00	2,766,821	2,772,065	3,155,408	3,003,267
Circuit Court	9.80	9.80	10.30	10.30	977,960	1,022,871	1,100,433	1,115,433
Clerk of the Circuit Court	27.00	27.00	27.00	27.00	3,166,978	3,171,946	3,183,122	3,228,122
General District Court	1.50	1.50	1.50	1.50	345,061	388,115	392,416	392,416
Juvenile and Domestic Relations Court	55.80	55.80	57.80	57.80	6,211,080	6,400,759	6,794,377	6,802,948
Commonwealth's Attorney	36.00	34.00	35.00	35.00	4,152,655	4,066,913	4,196,604	4,196,604
Office of the Magistrate	-	-	-	-	39,688	42,616	42,720	42,720
Office of the Public Defender	-	-	-	-	81,927	166,111	185,410	185,410
Sheriff	279.00	286.00	293.00	293.00	43,702,573	41,585,320	43,041,825	42,746,746
Commissioner of Revenue	52.00	52.00	53.00	53.00	5,409,558	5,572,714	5,809,383	5,809,383
Treasurer	62.41	62.66	62.66	62.66	6,820,769	6,900,367	7,035,346	7,035,346
Electoral Board	8.40	8.40	8.40	8.40	1,129,861	1,788,646	1,316,048	1,316,048
Office of Emergency Management	74.50	74.50	76.50	76.50	11,341,831	11,756,311	12,415,246	12,415,246
Police	472.00	478.00	478.00	478.00	65,439,095	65,823,027	68,028,917	68,028,917
Fire	319.00	332.00	332.00	332.00	56,348,894	56,453,836	59,790,930	59,790,930
Environmental Services	400.00	401.00	407.00	405.00	90,929,047	91,211,853	96,550,218	96,437,470
Human Services	688.79	700.82	706.32	708.52	127,949,353	135,395,857	136,703,588	137,101,996
Libraries	133.85	133.85	134.85	134.85	12,999,158	13,858,945	14,482,930	14,351,930
Economic Development [1]	56.67	60.00	57.20	56.20	10,522,630	8,479,314	8,900,269	8,964,571
Community Planning, Housing & Devel.	87.00	87.00	86.00	86.00	11,051,427	11,337,792	11,599,930	11,685,628
Parks and Recreation	370.91	379.04	380.57	379.07	37,974,121	39,977,087	41,794,771	41,677,156
Non-Departmental/Other	-	-	-	-	62,893,197	66,975,535	68,066,631	69,773,757
Debt Service	-	-	-	-	58,680,401	61,267,819	62,964,345	62,964,345
Regionals/Contributions	-	-	-	-	6,039,452	8,090,741	7,531,562	7,531,562
Metro	-	-	-	-	30,328,935	30,343,315	36,239,655	36,239,655
SUBTOTAL FOR FUND	3,383.73	3,430.22	3,459.60	3,455.30	699,277,653	718,257,141	746,921,683	748,158,138
TRANSFERS TO OTHER FUNDS								
Utility Fund	-	-	-	-	-	-	199,200	199,200
Travel & Tourism Promotion [1]	-	-	-	-	-	626,148	246,700	246,700
Automotive Equipment	-	-	-	-	-	-	156,835	32,000
Printing	-	-	-	-	231,484	241,769	249,600	249,600
SUBTOTAL					231,484	867,917	852,335	727,500
Schools Transfer	-	-	-	-	464,986,649	466,964,233	478,941,119	490,256,196
General Capital Projects	-	-	-	-	19,890,523	11,615,946	11,536,387	13,570,178
TOTAL TRANSFERS TO OTHER FUNDS					485,108,656	479,448,096	491,329,841	504,553,874
GENERAL FUND TOTAL [5]	3,383.73	3,430.22	3,459.60	3,455.30	\$1,184,386,308	\$1,197,705,237	\$1,238,251,524	\$1,252,712,012
OTHER FUNDS - OPERATING AND CAPITAL								
Travel & Tourism Promotion [1]	-	-	7.00	7.00	-	1,876,148	1,519,200	1,519,200
Ballston Business Improvement District	-	-	-	-	1,514,794	1,610,085	1,539,333	1,539,333
Rosslyn Business Improvement District	-	-	-	-	3,449,310	3,614,586	3,813,445	3,813,445
Crystal City Business Improvement Dist.	-	-	-	-	2,514,190	2,588,141	2,681,991	2,681,991
Community Development	4.50	4.50	4.50	4.50	1,467,802	1,219,919	1,221,085	1,221,085
Section 8 Housing Assistance	17.10	17.10	17.10	17.10	17,490,977	17,870,843	18,964,693	18,964,693
General Capital - PAYG [2]	-	-	-	-	46,977,071	11,615,946	11,536,387	13,570,178
Stormwater Management	37.00	42.00	42.00	42.00	8,430,072	9,801,470	10,159,660	10,159,660
Transportation Capital [2]	15.00	18.00	22.00	22.00	31,628,841	36,597,752	38,323,698	38,323,698
Crystal City Tax Increment Financing [2]	7.50	7.50	6.50	6.50	1,243,069	4,812,420	6,304,880	6,304,880
Columbia Pike Tax Increment Financing	-	-	-	-	-	952,180	881,550	-
Utilities	243.95	243.95	246.95	246.95	100,361,774	101,267,278	103,349,971	103,349,971
Utility Capital	-	-	-	-	17,165,446	18,281,500	19,426,740	19,426,740
Ballston Public Parking Garage	-	-	-	-	5,453,900	10,495,855	8,813,076	8,813,076
Ballston Public Parking Garage - 8th Level	-	-	-	-	176,989	111,978	1,091,900	1,091,900
CPHD Development	93.00	97.00	104.00	104.00	15,984,063	19,918,105	20,230,219	20,230,219
Automotive Equipment	63.00	63.00	63.00	63.00	18,184,168	17,208,334	16,163,276	16,163,276
Printing	8.00	8.00	8.00	8.00	2,285,306	2,122,387	2,469,285	2,469,285
TOTAL OTHER FUNDS	489.05	501.05	521.05	521.05	274,327,772	261,964,927	268,490,389	269,642,630
LESS GENERAL FUND TRANSFERS [2] [3]					(485,108,656)	(479,448,096)	(491,329,841)	(504,553,874)
LESS OTHER FUND TRANSFERS [4]					(14,885,768)	(12,637,068)	(14,559,264)	(14,884,727)
TOTAL COUNTY GOVERNMENT	3,872.78	3,931.27	3,980.65	3,976.35	\$958,719,657	\$967,585,000	\$1,000,852,808	\$1,002,916,041

[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.

EXPENDITURE COMPARISON

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Proposed	FY 2018 Adopted	% Increase '17 Adopted to '18 Adopted
GENERAL ADMINISTRATION					
County Board	\$1,326,700	\$1,509,416	\$1,600,862	\$1,609,356	6.6%
County Manager	5,578,989	5,257,227	5,748,354	5,740,793	9.2%
Management and Finance	6,480,030	7,347,047	8,066,201	7,906,201	7.6%
Technology Services	19,805,805	19,985,285	20,658,645	20,538,645	2.8%
Human Resources	8,783,654	9,308,291	9,525,537	9,525,537	2.3%
County Attorney	2,766,821	2,772,065	3,155,408	3,003,267	8.3%
Subtotal: General Administration	44,742,000	46,179,331	48,755,007	48,323,799	4.6%
COURTS AND CONSTITUTIONALS					
Circuit Court	977,960	1,022,871	1,100,433	1,115,433	9.0%
Clerk of the Circuit Court	3,166,978	3,171,946	3,183,122	3,228,122	1.8%
General District Court	345,061	388,115	392,416	392,416	1.1%
Juvenile and Domestic Relations Court	6,211,080	6,400,759	6,794,377	6,802,948	6.3%
Commonwealth's Attorney	4,152,655	4,066,913	4,196,604	4,196,604	3.2%
Office of the Magistrate	39,688	42,616	42,720	42,720	0.2%
Office of the Public Defender	81,927	166,111	185,410	185,410	11.6%
Sheriff	43,702,573	41,585,320	43,041,825	42,746,746	2.8%
Commissioner of Revenue	5,409,558	5,572,714	5,809,383	5,809,383	4.2%
Treasurer	6,820,769	6,900,367	7,035,346	7,035,346	2.0%
Electoral Board	1,129,861	1,788,646	1,316,048	1,316,048	-26.4%
Subtotal: Courts and Constitutionals	72,038,110	71,106,378	73,097,684	72,871,176	2.5%
PUBLIC SAFETY					
Office of Emergency Management	11,341,831	11,756,311	12,415,246	12,415,246	5.6%
Police	65,439,095	65,823,027	68,028,917	68,028,917	3.4%
Fire	56,348,894	56,453,836	59,790,930	59,790,930	5.9%
Subtotal: Public Safety	133,129,821	134,033,174	140,235,093	140,235,093	4.6%
ENVIRONMENTAL SERVICES	90,929,047	91,211,853	96,550,218	96,437,470	5.7%
HUMAN SERVICES	127,949,353	135,395,857	136,703,588	137,101,996	1.3%
COMMUNITY SERVICES					
Libraries	12,999,158	13,858,945	14,482,930	14,351,930	3.6%
Parks and Recreation	37,974,121	39,977,087	41,794,771	41,677,156	4.3%
Subtotal: Community Services	50,973,279	53,836,032	56,277,701	56,029,086	4.1%
PLANNING AND DEVELOPMENT					
Economic Development [2]	10,522,630	8,479,314	8,900,269	8,964,571	5.7%
Community Planning, Housing & Devel.	11,051,427	11,337,792	11,599,930	11,685,628	3.1%
Subtotal: Planning and Development	21,574,057	19,817,106	20,500,199	20,650,199	4.2%
OTHER					
Non-Departmental/Other	62,893,197	66,975,535	68,066,631	69,773,757	4.2%
Debt Service	58,680,401	61,267,819	62,964,345	62,964,345	2.8%
Regionals/Contributions	6,039,452	8,090,741	7,531,562	7,531,562	-6.9%
Metro	30,328,935	30,343,315	36,239,655	36,239,655	19.4%
Subtotal: Other	157,941,986	166,677,410	174,802,193	176,509,319	5.9%
TOTAL GENERAL FUND OPERATIONS	\$699,277,653	\$718,257,141	\$746,921,683	\$748,158,138	4.2%
OTHER FUNDS - OPERATING & CAPITAL					
Travel & Tourism Promotion [2]	-	1,876,148	1,519,200	1,519,200	-19.0%
Ballston Business Improvement District	1,514,794	1,610,085	1,539,333	1,539,333	-4.4%
Rosslyn Business Improvement District	3,449,310	3,614,586	3,813,445	3,813,445	5.5%
Crystal City Business Improvement District	2,514,190	2,588,141	2,681,991	2,681,991	3.6%
Community Development	1,467,802	1,219,919	1,221,085	1,221,085	0.1%
Section 8 Housing Assistance	17,490,977	17,870,843	18,964,693	18,964,693	6.1%
General Capital - PAYG [3]	46,977,071	11,615,946	11,536,387	13,570,178	16.8%
Stormwater Management	8,430,072	9,801,470	10,159,660	10,159,660	3.7%
Transportation Capital [3]	31,628,841	36,597,752	38,323,698	38,323,698	4.7%
Crystal City Tax Increment Financing [3]	1,243,069	4,812,420	6,304,880	6,304,880	31.0%
Columbia Pike Tax Increment Financing	-	952,180	881,550	-	-100.0%
Utilities	100,361,774	101,267,278	103,349,971	103,349,971	2.1%
Utilities Capital	17,165,446	18,281,500	19,426,740	19,426,740	6.3%
Ballston Public Parking Garage	5,453,900	10,495,855	8,813,076	8,813,076	-16.0%
Ballston Public Parking Garage - 8th Level	176,989	111,978	1,091,900	1,091,900	875.1%
CPHD Development	15,984,063	19,918,105	20,230,219	20,230,219	1.6%
Automotive Equipment	18,184,168	17,208,334	16,163,276	16,163,276	-6.1%
Printing	2,285,306	2,122,387	2,469,285	2,469,285	16.3%
TOTAL OTHER FUNDS	\$274,327,772	\$261,964,927	\$268,490,389	\$269,642,630	2.9%
Less Other Fund Transfers [1]	(14,885,768)	(12,637,068)	(14,559,264)	(14,884,727)	17.8%
TOTAL COUNTY REQUIREMENTS	\$958,719,657	\$967,585,000	\$1,000,852,808	\$1,002,916,041	3.7%

[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 expenditures.

FY 2018 ADOPTED BUDGET POSITION CHANGES

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

	FTE Changes: FY 2017 Adopted to FY 2018 Proposed	FTE Changes: FY 2018 Proposed to FY 2018 Adopted
GENERAL FUND		
County Attorney's Office		
Add a County Attorney I	1.00	
Add a County Attorney II	1.00	
Eliminated County Attorney II position added in the FY 2018 Proposed Budget		(1.00)
Total County Attorney's Office	2.00	(1.00)
County Manager's Office		
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	
Total County Manager's Office	2.65	-
Department of Management and Finance		
Add a Capital Coordinator	1.00	
Add a Purchasing Expeditor	1.00	
Eliminated the Capital Coordinator Position added in the FY 2018 Proposed Budget		(1.00)
Total Department of Management and finance	2.00	(1.00)
Department of Technology Services		
Transfer a ConnectArlington sales position to Arlington Economic Development	(1.00)	
Total Department of Human Resources	(1.00)	-
Circuit Court Judiciary		
Convert a part-time administrative assistant to a full-time Probation Officer to support the Drug Court	0.50	
Total Circuit Court Judiciary	0.50	-
Juvenile and Domestic Relations Court		
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	
Total Juvenile and Domestic Relations Court	2.00	-
Commonwealth Attorney's Office		
<i>Added a grant-funded Victim Witness position during FY 2017</i>	1.00	
Total Commonwealth Attorney's Office	1.00	-
Sheriff's Office		
Add Sheriff Deputies	5.00	
Add Sergeant positions	2.00	
Total Sheriff's Office	7.00	-
Office of Emergency Management		
Add 3 Emergency Communications Technicians reallocated from 1 Police Lieutenant within OEM (net increase of 2 positions)	2.00	
Total Office of Emergency Management	2.00	-

	FTE Changes: FY 2017 Adopted to FY 2018 Proposed	FTE Changes: FY 2018 Proposed to FY 2018 Adopted
Commissioner of Revenue		
Add a 2-year limited term Business Tax Auditor offset by additional tax revenue	1.00	
Total Commissioner of Revenue	1.00	-
Department of Environmental Services		
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	
Eliminated one Street Light Technician and Street Light Program Manager added in the FY 2018 Proposed		(2.00)
Total Department of Environmental Services	6.00	(2.00)
Department of Human Services		
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	
Added Developmental Disability Specialists		2.20
Total Department of Human Services	5.50	2.20
Economic Development		
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)	
Transfer to CPHD the BizLaunch Small Business Development Manager added in the FY 2018 Proposed Budget		(1.00)
Total Department of Economic Development	(2.80)	(1.00)
Community Planning, Housing and Development		
Transfer a Communications Specialist to CPHD Development Fund	(1.00)	
Eliminate an Office Supervisor position beginning in March 2018		(1.00)
Transfer from AED the BizLaunch Small Business Development Manager added in the FY 2018 Proposed Budget to create an Associate Planner		1.00
Total Community Planning, Housing and Development	(1.00)	-
Department of Libraries		
Add a Youth Services Librarian	1.00	
Total Department of Libraries	1.00	-
Parks and Recreation		
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	
Eliminated a Health and Movement position		(0.50)
Eliminated a Management Intern position		(1.00)
Total Parks and Recreation	1.53	(1.50)
NET POSITION CHANGES: GENERAL FUND	29.38	(4.30)

	FTE Changes: FY 2017 Adopted to FY 2018 Proposed	FTE Changes: FY 2018 Proposed to FY 2018 Adopted
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)	
<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	
<i>Added 2 positions to Travel and Tourism Promotion Fund during FY 2017</i>	2.00	
Total Travel and Tourism Promotion Fund	7.00	-
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	
Total CPHD Development Fund	7.00	-
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	
Total Transportation Capital Fund	4.00	-
Crystal City TIF		
Transfer a Real Estate Position to Transportation Capital Fund	(1.00)	
Total Crystal City TIF	(1.00)	-
Utilities Fund		
Add an Engineering Tech II	1.00	
Add a Contracts Manager	1.00	
Add a Trades Worker	1.00	
Total CPHD Development Fund	3.00	-
NET POSITION CHANGES: OTHER FUNDS	20.00	-
NET POSITION CHANGES: ALL FUNDS	49.38	(4.30)

TAX & FEE COMPENDIUM

Arlington County provides services benefitting the entire community, individual residents, and businesses – all of which are funded through a variety of revenue streams including taxes, fees, rents, grants, and Federal and State aid.

In the FY 2016 Adopted Budget Guidance to the County Manager, the County Board directed the Manager to provide a compilation of tax and fee tools that the Board has at its disposal, either on its own authority or as governed by the Commonwealth.

In response to the County Board’s direction, the Department of Management and Finance worked with each department to obtain detailed information on the fees charged and managed by the department. The compilation of taxes and fees, (available [in more detail online](#)) includes information on fees in both the General Fund and the Development Fund. This continues to be a work in progress as we refine the information received.

Local Taxes

In the FY 2018 Adopted Budget, local taxes total \$1.0 billion, 85% of the General Fund budget. More detail on each of these local taxes can be found in the Revenue section. Because Virginia is a Dillon law state, on many of the taxes, the State dictates what taxes can be charged and the tax rates. Arlington County has rates set either at the maximum rate or at rates that help us maintain our economic competitiveness in the region.

The only local tax that the County has not adopted, but legally could, is the Admissions tax. This is a tax on admissions paid for particular events including admissions on events sponsored by public and private educational institutions, admissions charged for sporting events, etc. Very few jurisdictions across the Commonwealth charge this tax and receipts are negligible for those that do. Staff believes this would generate minimal revenue for the County and could be administratively burdensome.

Fees

The fees listed in the compilation of taxes and fees ([found online](#)) include funds collected for Licenses, Permits, General Fees, Fines, Rent, and Fees for Charges for Services. Fees more often relate directly to payment for a service or product. The County uses fees to help fund services that meet particular criteria:

1. Fall within statutory or regulatory restrictions;
2. Contribute to providing efficient services; and
3. Either provide some individual benefit or promote common community values including safety (i.e., building and fire permits).

County fees are set based on many factors including the level of individual benefit, the cost of the service being provided, and the fee levels in comparable jurisdictions. Fees charged for services bear a reasonable relationship to the service for which the fee is imposed. Each department conducts an annual review of their fee levels and proposes changes when appropriate during the annual budget process.

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COMPENSATION SUMMARY

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Compensation

	ALL FUNDS		GENERAL FUND	
	FY 2018 Adopted	Percent of Total	FY 2018 Adopted	Percent of Total
Pay (Salaries)	\$312,015,516	66.23%	\$273,887,845	65.66%
Retirement	69,597,604	14.77%	62,349,377	14.95%
FICA	23,606,858	5.01%	20,743,632	4.97%
Health Insurance - Employees	37,660,858	7.99%	32,260,993	7.73%
Health/Life Insurance - Retirees	12,900,000	2.74%	12,900,000	3.09%
Life Insurance - Employees	350,017	0.07%	306,773	0.07%
Commuting & Transportation	2,693,565	0.57%	2,410,685	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	1.80%
Miscellaneous	1,016,131	0.22%	1,016,131	0.24%
Total	\$471,076,049	100%	\$417,110,936	100%

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.

Fiscal Year	COLA/Market Pay Adjustment	Other Changes
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
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

COMPENSATION SUMMARY

Fiscal Year	COLA/Market Pay Adjustment	Other Changes
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 2018 Adopted 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

Medical insurance premiums increased between 5.0 percent and 7.5 percent depending on plan selected and enrollment level. Delta Dental insurance premiums increased 5.0 percent due to a benefit enhancement and projected increases in utilization.



Active Employee Biweekly Health and Dental Premiums

Effective July 1, 2017 – June 30, 2018

	Copay Plans				Coinsurance Plans					
	Kaiser		Cigna OAP-IN		Cigna OAP-IN		Cigna OAP		Delta Dental	
	Biweekly		Biweekly		Biweekly		Biweekly		Biweekly	
	Employee Contribution	County Contribution	Employee Contribution	County Contribution	Employee Contribution	County Contribution	Employee Contribution	County Contribution	Employee Contribution	County Contribution
Full-time (30-40 hr/week)										
Single	\$ 48.25	\$ 193.00	\$ 65.90	\$ 263.59	\$ 59.91	\$ 239.63	\$ 195.28	\$ 239.63	\$ 3.34	\$ 13.37
Employee + Spouse or Adult Dependent	\$ 127.01	\$ 381.02	\$ 168.86	\$ 506.60	\$ 153.52	\$ 460.56	\$ 431.04	\$ 460.56	\$ 8.33	\$ 24.99
Employee + Child(ren)	\$ 111.89	\$ 335.66	\$ 144.15	\$ 432.45	\$ 131.06	\$ 393.17	\$ 389.66	\$ 393.17	\$ 9.02	\$ 27.07
Family	\$ 184.07	\$ 552.22	\$ 247.12	\$ 741.36	\$ 224.65	\$ 673.97	\$ 630.75	\$ 673.97	\$ 12.71	\$ 38.12
Part-time (20-29 hrs/week)										
Single	\$ 120.62	\$ 120.63	\$ 164.75	\$ 164.75	\$ 149.77	\$ 149.77	\$ 285.14	\$ 149.77	\$ 8.35	\$ 8.36
Employee + Spouse or Adult Dependent	\$ 254.01	\$ 254.01	\$ 337.73	\$ 337.73	\$ 307.04	\$ 307.04	\$ 584.56	\$ 307.04	\$ 16.66	\$ 16.66
Employee + Child(ren)	\$ 223.77	\$ 223.78	\$ 288.30	\$ 288.30	\$ 262.11	\$ 262.11	\$ 520.71	\$ 262.11	\$ 18.04	\$ 18.05
Family	\$ 368.14	\$ 368.15	\$ 494.24	\$ 494.24	\$ 449.31	\$ 449.31	\$ 855.41	\$ 449.31	\$ 25.41	\$ 25.41
Part-time (10-19 hrs/week)										
Single	\$ 168.87	\$ 72.38	\$ 230.64	\$ 98.85	\$ 209.68	\$ 89.86	\$ 345.05	\$ 89.86	\$ 11.70	\$ 5.01
Employee + Spouse or Adult Dependent	\$ 355.61	\$ 152.41	\$ 472.82	\$ 202.64	\$ 429.86	\$ 184.22	\$ 707.38	\$ 184.22	\$ 23.32	\$ 10.00
Employee + Child(ren)	\$ 313.28	\$ 134.27	\$ 403.62	\$ 172.98	\$ 366.95	\$ 157.27	\$ 625.55	\$ 157.27	\$ 25.26	\$ 10.83
Family	\$ 515.40	\$ 220.89	\$ 691.94	\$ 296.54	\$ 629.03	\$ 269.59	\$ 1,035.13	\$ 269.59	\$ 35.57	\$ 15.25