

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 was used to account for the operations of various programs to promote tourism and business travels in the County. Prior to January 1, 2012, Arlington received an additional one fourth of one percent of the revenue generated by the transient occupancy tax which was dedicated to tourism and marketing in Arlington, and was accounted for in this fund. With the expiration of this additional tax, the fund is being eliminated. The County's Economic Development department managed 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, 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. The County's Economic Development department 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. The County's Economic Development department 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. The County's Economic Development department 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.

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. The tax revenue provides a dedicated funding stream to support transportation infrastructure projects throughout the County. 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 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	Rosslyn, Ballston & Crystal City BIDs	Crystal City TIF	Community Development Fund	Section 8 Housing Fund	Stormwater Management Fund	Transportation Capital	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	■													
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 2012 Actual	FY 2013 Adopted	FY 2014 Proposed	% Change '13 Adopted to '14 Proposed
COUNTY GOVERNMENT				
Operating Expenses	\$554.7	\$544.6	\$554.4	1.8%
Capital Outlay	37.8	12.3	15.7	28.2%
Debt Service	53.8	57.3	60.6	5.7%
Other Post Employment Benefits (OPEB) ¹	17.9	20.5	20.9	2.1%
Contingents - General, Housing, Budget Stabilization	-	10.7	9.7	-9.5%
Subtotal	664.3	645.4	661.3	2.5%
OTHER FUNDS				
Travel & Tourism Promotion	0.9	0.0	0.0	0.0%
Ballston Business Improvement District	1.2	1.5	1.5	2.8%
Rosslyn Business Improvement District	3.2	3.5	3.6	2.7%
Crystal City Business Improvement District	2.3	2.6	2.6	-0.6%
Community Development	1.9	1.2	1.2	-
Section 8 Housing	17.7	17.9	18.2	2.0%
Stormwater Management	6.1	8.0	8.0	-
Transportation Capital	10.8	24.0	23.9	-0.6%
Crystal City Tax Increment Financing	0.0	3.6	2.3	-35.5%
Utilities (including Utilities capital)	105.7	102.2	106.9	4.6%
Ballston Parking Garage ²	4.2	7.2	7.0	-2.1%
CPHD Development	11.9	13.8	13.9	1.0%
Automotive Equipment	21.0	16.0	17.7	11.1%
Printing	2.1	1.6	1.6	-1.3%
Subtotal	189.0	203.0	208.6	2.7%
COUNTY GOVERNMENT SUBTOTAL	853.3	848.4	869.9	2.5%
SCHOOL BOARD				
School Operating Fund ³	365.4	410.0	425.4	3.8%
School Comprehensive Services (CSA)	4.3	3.7	4.5	23.8%
School Debt Service	34.8	41.9	44.7	6.7%
School Capital Projects	7.7	7.5	7.6	1.1%
School Food Services Fund	7.2	6.9	7.5	7.7%
School Grants and Restricted Programs	16.9	15.1	14.4	-4.1%
Community Activities Fund	14.3	15.7	16.3	4.2%
School Board Subtotal	450.7	500.7	520.4	3.9%
TOTAL COUNTY GOVERNMENT AND SCHOOL BOARD	\$1,304.0	\$1,349.1	\$1,390.3	3.1%

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 The FY 2013 Adopted School Operating Fund reflects \$1,456,088 appropriated to Schools for Virginia Retirement System obligations.

Numbers may not add due to rounding.

ALL FUNDS REVENUE AND EXPENDITURE DETAIL - FY 2014 PROPOSED BUDGET

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	General 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	Stormwater Management Fund
EXPENDITURES BY CATEGORY								
Personnel Services	235,857,660	-	-	-	338,193	933,356	-	1,790,253
Employee Benefits	124,410,090	-	-	-	138,442	383,659	-	764,705
Contractual Services	108,876,115	1,509,489	3,594,539	2,565,885	18,873	224,526	-	4,524,119
Internal Services ¹	14,910,421	-	-	-	2,700	28,969	-	692,561
Other Charges ²	480,875,914	15,247	36,308	25,918	742,703	16,619,584	1,214,210	129,861
Materials and Supplies	8,570,081	-	-	-	2,414	15,000	-	83,501
Capital Outlay	2,566,182	-	-	-	-	35,000	14,506,994	17,000
Other Uses of Funds ³	103,341,498	-	-	-	-	-	-	-
Intra-County Charges for Services	(6,748,493)	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$1,072,659,468	\$1,524,736	\$3,630,847	\$2,591,803	\$1,243,325	\$18,240,094	\$15,721,204	\$8,002,000

REVENUES BY CATEGORY

Local Taxes	901,926,977	1,524,736	3,630,847	2,591,803	-	-	-	8,002,000
Licenses, Permits and Fees	10,411,637	-	-	-	-	-	-	-
Fines & Forfeitures, Use of Money & Property	15,417,058	-	-	-	-	-	-	-
Outside Charges for Services	51,057,541	-	-	-	-	-	-	-
Miscellaneous Revenue	1,321,244	-	-	-	-	40,900	-	-
Commonwealth of Virginia	63,480,289	-	-	-	-	-	-	-
Federal Government	14,506,102	-	-	-	1,243,325	18,428,171	-	-
Other Revenue ⁴	12,943,610	-	-	-	-	-	-	-
Transfers from Other Funds	2,736,518	-	-	-	-	-	15,721,204	-
TOTAL REVENUES	\$1,073,800,976	\$1,524,736	\$3,630,847	\$2,591,803	\$1,243,325	\$18,469,071	\$15,721,204	\$8,002,000

NOTES:

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

² Other Charges primarily include contingents, transfers to other funds, regional programs, 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

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ALL FUNDS REVENUE AND EXPENDITURE DETAIL - FY 2014 PROPOSED BUDGET

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	Transportation Capital Fund	Crystal City 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	-	-	14,892,161	-	-	-	6,474,496	4,077,455	448,113
Employee Benefits	-	-	6,279,855	-	-	-	2,613,015	1,686,253	198,092
Contractual Services	-	-	20,053,304	-	2,115,827	21,584	1,673,718	1,541,548	720,596
Internal Services ¹	-	-	5,663,960	-	960	-	1,953,669	60,842	8,341
Other Charges ²	-	-	14,000,000	-	522,375	18,460	-	130,000	-
Materials and Supplies	-	-	7,045,070	-	377,642	30,032	66,000	1,866,515	196,505
Capital Outlay	23,200,600	2,289,560	413,078	18,661,000	2,205,000	-	1,158,000	5,586,854	-
Other Uses of Funds ³	662,000	-	35,101,768	-	1,720,040	-	-	2,923,010	-
Intra-County Charges for Services	-	-	(1,204,756)	-	-	-	-	-	-
TOTAL EXPENDITURES	\$23,862,600	\$2,289,560	\$102,244,440	\$18,661,000	\$6,941,844	\$70,076	\$13,938,898	\$17,872,477	\$1,571,647

REVENUES BY CATEGORY

Local Taxes	23,862,600	2,289,560	-	-	-	-	-	-	-
Licenses, Permits and Fees	-	-	-	-	-	-	13,602,655	-	-
Fines & Forfeitures, Use of Money & Property	-	-	247,505	100,000	12,000	-	-	250,000	-
Outside Charges for Services	-	-	94,811,662	4,561,000	5,084,798	257,530	4,300	16,591,903	1,380,601
Miscellaneous Revenue	-	-	467,035	-	-	-	-	331,000	-
Commonwealth of Virginia	-	-	-	-	-	-	-	-	-
Federal Government	-	-	-	-	-	-	-	-	-
Other Revenue ⁴	-	-	-	-	-	-	-	1,842,205	-
Transfers from Other Funds	-	-	-	14,000,000	-	-	-	-	195,853
TOTAL REVENUES	\$23,862,600	\$2,289,560	\$95,526,202	\$18,661,000	\$5,096,798	\$257,530	\$13,606,955	\$19,015,108	\$1,576,454

NOTES:

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

² Other Charges primarily include contingents, transfers to other funds, regional programs, 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

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GENERAL FUND SUMMARY

(Figures in Millions of Dollars)

	FY 2012 Actual	FY 2013 Adopted	FY 2014 Proposed	% Change '13 Adopted to '14 Proposed
EXPENDITURES				
County Services ¹	\$530.8	\$519.3	\$526.4	1.4%
Metro Operations	24.5	25.5	28.2	10.7%
County Debt Service	53.8	57.3	60.6	5.7%
Other Post Employment Benefits (OPEB) ²	17.9	20.5	20.9	2.1%
Contingents				
General	-	0.5	0.3	-50.0%
Budget Stabilization Fund	-	0.8	-	-100.0%
Affordable Housing Investment Fund (AHIF) ⁴	-	9.5	9.5	-
Subtotal County Services	627.0	633.3	645.8	2.0%
Capital	29.0	12.3	10.2	-16.9%
Capital - One-time funding (contingent for joint County/School projects) ³	-	-	5.5	-
Subtotal County	656.0	645.5	661.5	2.5%
Schools Transfer (ongoing) ⁵	351.7	400.4	411.1	2.7%
Schools Transfer (one-time)	6.8	6.2	-	-100.0%
Subtotal Schools	358.5	406.6	411.1	1.1%
TOTAL EXPENDITURES	\$1,014.5	\$1,052.1	\$1,072.7	2.0%
REVENUES				
Real Estate Tax	\$559.1	\$581.6	\$601.2	3.4%
Personal Property Tax	100.9	99.2	105.1	6.0%
BPOL Tax	61.9	61.5	60.5	-1.6%
Sales Tax	38.6	38.5	40.9	6.2%
Transient Tax	21.8	21.8	21.8	-0.2%
Utility Tax	11.9	12.9	11.7	-9.5%
Meals Tax	33.4	32.8	34.7	5.8%
Communications Sales Tax	7.6	7.8	7.8	-
Other Local Taxes	19.1	17.2	18.3	6.3%
Subtotal Taxes	854.5	873.3	901.9	3.3%
Licenses, Permits and Fees	10.6	10.0	10.4	4.2%
Fines, Interest, Other	12.6	15.8	13.8	-12.6%
Charges for Services	51.0	48.8	51.1	4.7%
Miscellaneous	28.1	6.1	5.7	-7.0%
Revenue from State	67.4	63.7	63.5	-0.3%
Revenue from Federal Government	21.1	16.8	14.5	-13.8%
Subtotal Other	190.8	161.2	159.0	-1.4%
Total Revenue (excluding Fund Balance)	1,045.2	1,034.5	1,060.9	2.5%
Prior Year Fund Balance	95.6	17.6	12.9	-26.6%
TOTAL REVENUES & FUND BALANCE	\$1,140.8	\$1,052.1	\$1,073.8	2.1%

¹ Includes General Fund transfers to other operating funds.

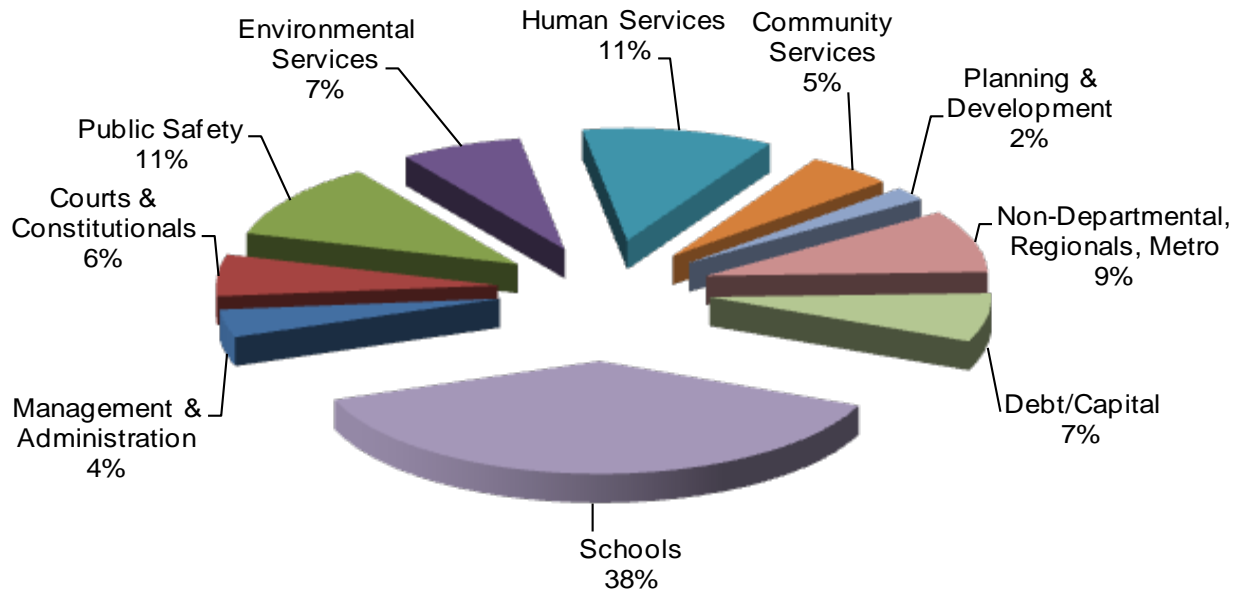
² Includes Pay-As-You-Go retiree health and life insurance, and transfer to the OPEB Trust Fund.

³ In FY 2014 one-time funding is set-aside for County/School capital projects related to enrollment capacity projects and other joint use projects.

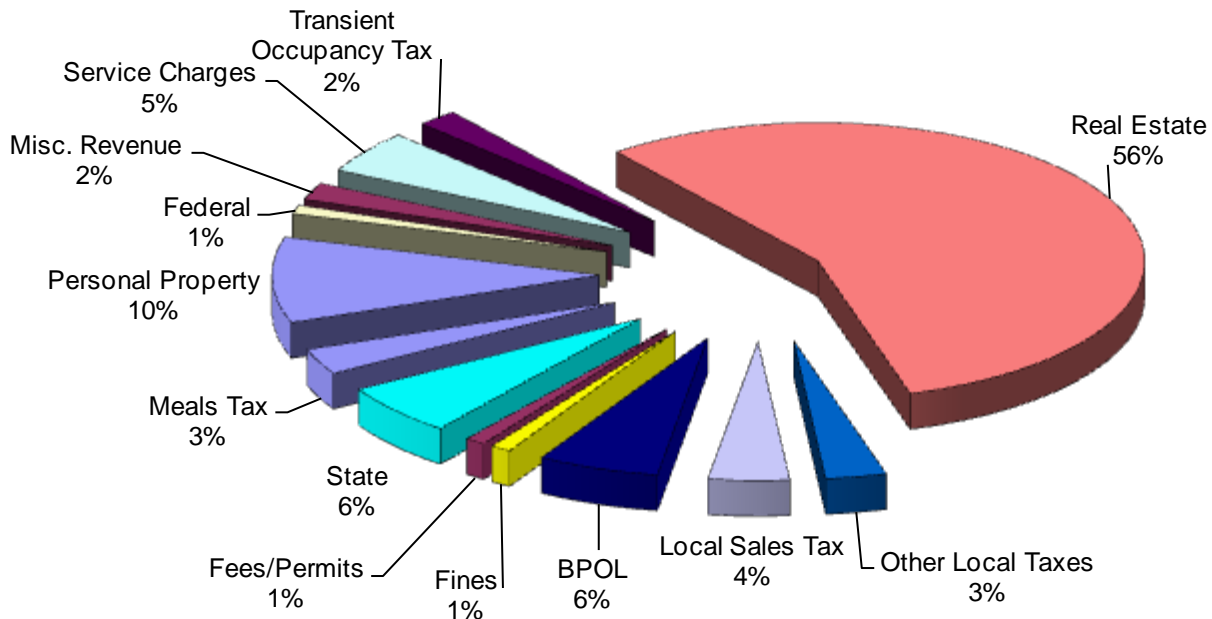
⁴ Housing Funds include \$2.1 million reserved for payment of Buckingham debt service in FY 2014.

⁵ The FY 2013 Adopted School Transfer reflects \$1,456,088 appropriated to Schools for Virginia Retirement System obligations.

FY 2014 Proposed Budget General Fund Expenditures



FY 2014 Proposed Budget General Fund Revenues



COUNTY GOVERNMENT SUMMARY

	FY 2012 Adopted FTE	FY 2013 Adopted FTE	FY 2014 Proposed FTE	FY 2012 Actual Expense	FY 2013 Adopted Expense	FY 2014 Proposed Expense
GENERAL FUND						
County Board	8.00	8.00	7.75	\$1,012,807	\$1,059,742	\$1,050,933
County Manager	36.85	37.11	35.85	4,946,572	5,264,492	5,132,881
Management and Finance	55.00	55.00	54.50	5,810,052	6,285,795	6,660,681
Technology Services	74.00	74.00	73.00	16,203,671	16,504,675	16,998,579
Human Resources	51.00	52.00	52.00	7,383,972	8,105,565	8,305,437
County Attorney	14.00	14.00	14.00	2,306,055	2,530,359	2,536,808
Circuit Court	32.30	32.30	31.30	3,124,406	4,180,133	3,349,929
General District Court	1.50	1.50	1.50	197,640	247,367	371,760
Juvenile and Domestic Relations Court	55.80	55.80	55.18	5,448,998	5,810,766	5,871,915
Commonwealth's Attorney	35.00	35.00	35.00	3,809,084	3,880,638	3,988,443
Office of the Magistrate	-	-	-	54,042	58,361	43,746
Sheriff	267.00	271.00	271.00	36,147,859	35,689,536	37,127,931
Commissioner of Revenue	52.00	52.00	52.00	5,085,299	5,153,477	5,255,843
Treasurer	59.75	59.75	61.75	5,942,745	5,920,954	6,201,472
Electoral Board	8.40	8.40	8.40	1,164,003	1,564,695	1,207,317
Office of Emergency Management	79.50	79.50	76.50	10,385,946	10,237,948	10,505,165
Police	466.00	466.00	459.00	58,157,730	59,909,398	60,743,374
Fire	320.00	320.00	318.00	50,812,578	49,497,458	50,590,488
Environmental Services	390.50	395.70	394.20	75,750,178	76,374,940	78,983,387
Human Services	683.09	685.84	673.54	115,347,313	121,402,920	119,036,146
Libraries	127.55	135.55	133.85	11,888,751	12,429,434	12,571,566
Economic Development *	51.77	61.57	60.57	9,577,190	9,689,804	9,905,730
Community Planning, Housing & Devel.	83.50	89.00	87.50	9,174,411	10,376,806	10,462,879
Parks and Recreation *	330.97	345.91	357.55	31,634,930	32,681,720	34,486,802
Non-Departmental/Other **				68,746,100	57,218,523	57,566,099
Debt Service				53,781,404	57,318,896	60,600,000
Regionals/Contributions				8,054,358	8,230,357	7,860,712
Metro				24,510,207	25,475,000	28,194,000
SUBTOTAL FOR FUND	3,283.48	3,334.93	3,313.94	626,458,300	633,099,759	645,610,023
TRANSFERS TO OTHER OPERATING FUNDS						
Travel and Tourism Promotion				247,000	-	-
Automotive Equipment				171,374	-	-
Printing				155,421	172,203	195,853
SUBTOTAL				573,795	172,203	195,853
Schools Transfer **				358,498,413	406,574,636	411,132,388
General Capital Projects				28,980,839	12,263,133	10,187,204
Capital - One-time funding (contingent for joint County/School projects)***						5,534,000
TOTAL TRANSFERS TO OTHER FUNDS				388,053,047	419,009,972	427,049,445
GENERAL FUND TOTAL	3,283.48	3,334.93	3,313.94	\$1,014,511,347	\$1,052,109,731	\$1,072,659,468
OTHER FUNDS - OPERATING AND CAPITAL						
Travel & Tourism Promotion	10.80	-	-	862,155	-	-
Ballston Business Improvement District	-	-	-	1,210,643	1,482,632	1,524,736
Rosslyn Business Improvement District	-	-	-	3,210,181	3,536,514	3,630,847
Crystal City Business Improvement Dist.	-	-	-	2,294,733	2,606,340	2,591,803
Community Development	6.50	4.50	4.50	1,936,718	1,243,325	1,243,325
Section 8 Housing Assistance	16.60	16.60	16.60	17,738,460	17,883,678	18,240,094
General Capital - PAYG	-	-	-	37,796,630	12,263,133	15,721,204
Stormwater Management	25.00	26.00	26.00	6,127,132	8,000,000	8,002,000
Transportation Capital	-	-	8.00	10,818,302	24,000,000	23,862,600
Crystal City Tax Increment Financing	-	-	-	-	3,550,600	2,289,560
Utilities	222.70	229.50	231.50	80,054,308	87,808,725	88,244,440
Utility Capital	-	-	-	25,618,116	14,395,834	18,661,000
Ballston Public Parking Garage	-	-	-	3,976,337	7,097,349	6,941,844
Ballston Public Parking Garage - 8th Level	-	-	-	224,127	67,879	70,076
CPHD Development	87.00	87.00	90.00	11,902,253	13,807,300	13,938,898
Automotive Equipment	61.00	61.00	61.00	20,999,492	15,973,629	17,742,477
Printing	9.00	9.00	8.00	2,051,465	1,593,071	1,571,647
TOTAL OTHER FUNDS	438.60	433.60	445.60	226,821,053	215,310,009	224,276,551
LESS GENERAL FUND TRANSFERS				(388,053,047)	(419,009,972)	(427,049,445)
TOTAL COUNTY GOVERNMENT	3,722.08	3,768.53	3,759.54	\$853,279,353	\$848,409,768	\$869,886,574

* FY 2012 figures for Parks & Recreation and Economic Development reflect the transfer of Cultural Affairs and Artisphere between departments during FY 2012.

** The FY 2013 Adopted School Transfer and Non-Departmental expense reflect \$1,456,088 appropriated to Schools for Virginia Retirement System obligations and \$443,912 remaining out of \$1,900,000 in Non-Departmental contingents.

*** In FY 2014 one-time funding is set-aside for County/School capital projects related to enrollment capacity projects and other joint use projects.

EXPENDITURE COMPARISON

	FY 2012 Actual	FY 2013 Adopted	FY 2014 Proposed	\$ Change '13 Adopted to '14 Proposed	% Increase '13 Adopted to '14 Proposed
GENERAL ADMINISTRATION					
County Board	1,012,807	1,059,742	1,050,933	(8,809)	-0.8%
County Manager	4,946,572	5,264,492	5,132,881	(131,611)	-2.5%
Management and Finance	5,810,052	6,285,795	6,660,681	374,886	6.0%
Technology Services	16,203,671	16,504,675	16,998,579	493,904	3.0%
Human Resources	7,383,972	8,105,565	8,305,437	199,872	2.5%
County Attorney	2,306,055	2,530,359	2,536,808	6,449	0.3%
Subtotal: General Administration	37,663,129	39,750,628	40,685,319	934,691	2.4%
COURTS AND CONSTITUTIONALS					
Circuit Court	3,124,406	4,180,133	3,349,929	(830,204)	-19.9%
General District Court	197,640	247,367	371,760	124,393	50.3%
Juvenile and Domestic Relations Court	5,448,998	5,810,766	5,871,915	61,149	1.1%
Commonwealth's Attorney	3,809,084	3,880,638	3,988,443	107,805	2.8%
Office of the Magistrate	54,042	58,361	43,746	(14,615)	-25.0%
Sheriff	36,147,859	35,689,536	37,127,931	1,438,395	4.0%
Commissioner of Revenue	5,085,299	5,153,477	5,255,843	102,366	2.0%
Treasurer	5,942,745	5,920,954	6,201,472	280,518	4.7%
Electoral Board	1,164,003	1,564,695	1,207,317	(357,378)	-22.8%
Subtotal: Courts and Constitutionals	60,974,075	62,505,927	63,418,356	912,429	1.5%
PUBLIC SAFETY					
Office of Emergency Management	10,385,946	10,237,948	10,505,165	267,217	2.6%
Police	58,157,730	59,909,398	60,743,374	833,976	1.4%
Fire	50,812,578	49,497,458	50,590,488	1,093,030	2.2%
Subtotal: Public Safety	119,356,254	119,644,804	121,839,027	2,194,223	1.8%
ENVIRONMENTAL SERVICES	75,750,178	76,374,940	78,983,387	2,608,447	3.4%
HUMAN SERVICES	115,347,313	121,402,920	119,036,146	(2,366,774)	-1.9%
COMMUNITY SERVICES					
Libraries	11,888,751	12,429,434	12,571,566	142,132	1.1%
Parks and Recreation *	31,634,930	32,681,720	34,486,802	1,805,082	5.5%
Subtotal: Community Services	43,523,681	45,111,154	47,058,368	1,947,214	4.3%
PLANNING AND DEVELOPMENT					
Economic Development *	9,577,190	9,689,804	9,905,730	215,926	2.2%
Community Planning, Housing & Dev.	9,174,411	10,376,806	10,462,879	86,073	0.8%
Subtotal: Planning and Development	18,751,601	20,066,610	20,368,609	301,999	1.5%
OTHER					
Non-Departmental/Other	68,746,100	57,218,523	57,566,099	347,576	0.6%
Debt Service	53,781,404	57,318,896	60,600,000	3,281,104	5.7%
Regionals/Contributions	8,054,358	8,230,357	7,860,712	(369,645)	-4.5%
Metro	24,510,207	25,475,000	28,194,000	2,719,000	10.7%
Subtotal: Other	155,092,068	148,242,776	154,220,811	5,978,035	4.0%
TOTAL GENERAL FUND OPERATIONS	\$626,458,300	\$633,099,759	\$645,610,023	\$12,510,264	2.0%
OTHER FUNDS - OPERATING & CAPITAL					
Travel & Tourism Promotion	862,155	-	-	-	0.0%
Ballston Business Improvement District	1,210,643	1,482,632	1,524,736	42,104	2.8%
Rosslyn Business Improvement District	3,210,181	3,536,514	3,630,847	94,333	2.7%
Crystal City Business Improvement District	2,294,733	2,606,340	2,591,803	(14,537)	-0.6%
Community Development	1,936,718	1,243,325	1,243,325	-	0.0%
Section 8 Housing Assistance	17,738,460	17,883,678	18,240,094	356,416	2.0%
General Capital - PAYG	37,796,630	12,263,133	15,721,204	3,458,071	28.2%
Stormwater Management	6,127,132	8,000,000	8,002,000	2,000	0.0%
Transportation Capital	10,818,302	24,000,000	23,862,600	(137,400)	-0.6%
Crystal City Tax Increment Financing	-	3,550,600	2,289,560	(1,261,040)	-35.5%
Utilities	80,054,308	87,808,725	88,244,440	435,715	0.5%
Utilities Capital	25,618,116	14,395,834	18,661,000	4,265,166	29.6%
Ballston Parking Garage	3,976,337	7,097,349	6,941,844	(155,505)	-2.2%
Ballston Parking Garage - 8th Level	224,127	67,879	70,076	2,197	3.2%
CPHD Development	11,902,253	13,807,300	13,938,898	131,598	1.0%
Automotive Equipment	20,999,492	15,973,629	17,742,477	1,768,848	11.1%
Printing	2,051,465	1,593,071	1,571,647	(21,424)	-1.3%
TOTAL OTHER FUNDS	\$226,821,053	\$215,310,009	\$224,276,551	\$8,966,542	4.2%
TOTAL COUNTY REQUIREMENTS	\$853,279,353	\$848,409,768	\$869,886,574	\$21,476,806	2.5%

* FY 2012 figures for Parks & Recreation and Economic Development reflect the transfer of Cultural Affairs and Artisphere between departments during FY 2012.

FY 2014 PROPOSED BUDGET POSITION CHANGES

This table details the added and eliminated full-time equivalent positions (FTEs) in the FY 2014 Proposed Budget.
Interdepartmental reorganizations are shown as transfers.

	FTE Changes: FY 2013 Adopted to FY 2014 Proposed
GENERAL FUND	
County Board Office	
Eliminate Administrative Assistant position	(0.25)
Total County Board Office	(0.25)
County Manager's Office	
Eliminate an Administrative Assistant	(0.50)
Transfer an Administrative Assistant to the Human Resource Department	(0.50)
Eliminate a temporary PLACE position funded in FY 2013 with one-time funding	(0.26)
Total County Manager's Office	(1.26)
Department of Management & Finance	
Eliminate Assistant Director of Real Estate Assessment	(0.50)
Total Department of Management & Finance	(0.50)
Department of Technology Services	
Eliminate a Technical Staff Specialist	(1.00)
Eliminate a Technical Staff Specialist	(1.00)
Eliminate a Technical Staff Specialist	(1.00)
Transferred a position at close-out FY 2012 for a Public Safety Technology position	1.00
Transferred a position at close-out FY 2012 for an Enterprise Records Management position	1.00
Total Department of Technology Services	(1.00)
Human Resources Department	
Eliminate a Staffing Analyst	(0.50)
Transfer an Administrative Assistant from County Manager's Office	0.50
Total Human Resources Department	-
Treasurer	
Add limited term collection positions for court collection program	2.00
Total Treasurer	2.00
Circuit Court	
Eliminate a limited term Jury Coordinator position	(1.00)
Total Circuit Court	(1.00)
Juvenile and Domestic Relations Court	
Eliminate School Probation Counselor temporary positions	(0.12)
Eliminate half-time Probation Officer	(0.50)
Total Juvenile and Domestic Relations Court	(0.62)
Police	
Eliminate Police Officers in the Community Policing Program	(7.00)
Total Police	(7.00)
Office of Emergency Management	
Eliminated Emergency Communications Specialist	(1.00)
Transferred a grant funded position to Fire	(1.00)
Transferred an Emergency Communications Technician to Department of Technology Services	(1.00)
Total Office of Emergency Management	(3.00)

	FTE Changes: FY 2013 Adopted to FY 2014 Proposed
Fire	
Eliminate 3 Lieutenant Rover positions	(3.00)
Transferred a grant funded position from the Office of Emergency Management	1.00
Total Fire	(2.00)
Department of Community Planning, Housing and Development	
Eliminate Planner positions	(1.50)
Total Department of Community Planning, Housing and Development	(1.50)
Department of Environmental Services	
Add an Emergency Power Manager	1.00
Add Equipment Mechanics for Arlington Mill Community Center	2.00
Eliminate a limited term Management Specialist III position funded with FY 2012 two-year funding	(1.00)
Eliminate a Space Planner	(1.00)
Eliminate a Planner	(1.00)
Eliminate an Engineer	(1.00)
Eliminate an Environmental Management Specialist	(0.50)
Total Department of Environmental Services	(1.50)
Department of Human Services	
Added an Administrative Assistant and a Human Services Aide for the primary care-behavioral healthcare integration project.	2.00
Added an Employment Services Specialist and a Social Worker for Arlington Mill Community Center	2.00
Eliminate a Management Specialist	(1.00)
Eliminate a Mental Health Therapist	(0.80)
Eliminate Child Care Specialists	(3.00)
Eliminate a Management Specialist	(1.00)
Eliminate a Human Services Aide	(1.00)
Eliminate Public Health Nurses	(6.00)
Eliminate an Epidemiology Specialist	(0.50)
Eliminate Administrative Techs	(2.00)
Eliminate a Clinic Aide	(1.00)
Total Department of Human Services	(12.30)
Department of Libraries	
Eliminate a Human Resources/OD Specialist	(1.00)
Eliminate an Administrative Technician I	(0.50)
Reduce Temporary employees	(0.20)
Total Department of Libraries	(1.70)
Department of Parks and Recreation	
Eliminate a Trades Worker	(1.00)
Eliminate a Natural Resources Specialist	(1.00)
Eliminate a Program Manager	(1.00)
Eliminate Temporary FTE's as a part of various program reductions	(4.90)
Eliminate Temporary FTE's with one-time funding	(1.38)
Add permanent (15.95) and temporary (4.45) FTEs for Arlington Mill Community Center	20.40
Add temporary FTEs for other new facilities	0.52
Total Department of Parks and Recreation	11.64
Arlington Economic Development	
Eliminate a limited term Base Realignment and Closure (BRAC) Coordinator position funded with FY 2013 one-time funding	(1.00)
Total Arlington Economic Development	(1.00)
NET POSITION CHANGES: GENERAL FUND	(20.99)

OTHER FUNDS

Printing Fund

Transferred a position the General Fund at close-out FY 2012 for an Enterprise Records Management position (1.00)

Total Printing Fund (1.00)

Utilities Fund

Add a Construction Manager position to support the CIP adopted in July 2012 1.00

Add a Sanitary Sewer Engineer position to support the CIP adopted in July 2012 1.00

Total Utilities Fund 2.00

CPHD Development Fund

Add a Business Systems Analyst 1.00

Add a Sign Coordinator 1.00

Add a Plan Reviewer 1.00

Total CPHD Development Fund 3.00

Transportation Capital Fund

Add a Design Engineer 1.00

Add a Real Estate Specialist 1.00

Add a Traffic Design Engineer 1.00

Add a Transportation Design Reviewer 1.00

Add a Transit Project Management Coordinator 2.00

Add a Contracts Specialist 1.00

Add a Procurement Specialist 1.00

Total Transportation Capital Fund 8.00

NET POSITION CHANGES: OTHER FUNDS 12.00

NET POSITION CHANGES: ALL FUNDS (8.99)

Compensation

	ALL FUNDS		GENERAL FUND	
	FY 2014 Proposed	Percent of Total	FY 2014 Proposed	Percent of Total
Pay (Salaries)	\$264,599,446	65.48%	\$235,855,777	64.91%
Retirement	62,721,619	15.52%	56,735,004	15.61%
FICA	20,511,219	5.08%	18,307,977	5.04%
Health Insurance - Employees	28,275,275	7.00%	24,733,807	6.81%
Health/Life Insurance - Retirees	11,784,793	2.92%	11,784,793	3.24%
Life Insurance - Employees	288,123	0.07%	257,537	0.07%
Commuting & Transportation	2,497,533	0.62%	2,279,431	0.63%
Tuition Reimbursement	287,500	0.07%	287,500	0.08%
Unemployment/Short-Term Disability	280,000	0.07%	280,000	0.08%
Workers Compensation	3,080,000	0.76%	3,080,000	0.85%
Transfer to OPEB Trust Fund	9,100,134	2.25%	9,100,134	2.50%
Miscellaneous	654,471	0.16%	653,031	0.18%
Total	\$404,080,113	100%	\$363,354,991	100%

Pay Enhancements – FY 2002 to FY 2014

The following provides a history of key pay enhancements.

Fiscal Year	COLA/Market Pay Adjustment	Other Changes
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
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)

Fiscal Year	COLA/Market Pay Adjustment	Other Changes
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 1.0% 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)
FY 2003	2.75%	<ul style="list-style-type: none"> ▪ Retirement enhancements
FY 2002	3.00%	<ul style="list-style-type: none"> ▪ Additional 1.0% market adjustment in addition to the 3% COLA/MPA ▪ Two-year steps in pay plan changed to one-year ▪ Three additional steps (15, 16, 17) added to pay plan

Retirement Plans and County Contribution Rates

Employer Contribution Rates – FY 2014 Proposed Budget		
Plan	Employee Type	County Contribution Rate
Defined Benefit	General Employees	16.6% of pay
	Uniformed Employees	38.4% 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 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%	
FY 2003	2.5%	5%	6.1%	6%	

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 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 following page shows the proposed bi-weekly employee and County (employer) contributions for employee health and dental insurance in FY 2014. The overall budget for health and dental insurance is increasing 3%. The County subsidy for all health plans is based on the subsidy amount for Cigna HMO. Employees enrolled in the Cigna HMO and Cigna POS plans will have a 3% rate increase. Employees enrolled in Kaiser had no increase last year; however they will have a 9.7% rate increase this year. There is no rate increase for the Delta Dental plan.



Active Employee Bi-weekly Health and Dental Plan Contributions

Effective 7/1/13

	Kaiser		CIGNA Network HMO		CIGNA POS		Delta Dental	
	Employee Contribution	County Flex Credits	Employee Contribution	County Flex Credits	Employee Contribution	County Flex Credits	Employee Contribution	County Flex Credits
Full-time (30-40 hr/week)								
Single	\$ 37.14	\$ 181.08	\$ 47.52	\$ 181.08	\$ 145.08	\$ 181.08	\$ 3.33	\$ 11.97
Employee + Spouse or Adult Dependent	\$ 96.60	\$ 362.88	\$ 120.12	\$ 362.88	\$ 321.79	\$ 362.88	\$ 7.55	\$ 23.10
Employee + Child(ren)	\$ 80.94	\$ 323.64	\$ 101.46	\$ 323.64	\$ 282.90	\$ 323.64	\$ 6.35	\$ 26.25
Family	\$ 135.78	\$ 528.90	\$ 169.50	\$ 528.90	\$ 464.09	\$ 528.90	\$ 10.22	\$ 35.70
Part-time (20-29 hrs/week)								
Single	\$ 109.38	\$ 108.84	\$ 119.76	\$ 108.84	\$ 217.32	\$ 108.84	\$ 7.80	\$ 7.50
Employee + Spouse or Adult Dependent	\$ 228.24	\$ 231.24	\$ 251.76	\$ 231.24	\$ 453.42	\$ 231.24	\$ 15.94	\$ 14.71
Employee + Child(ren)	\$ 201.84	\$ 202.74	\$ 222.36	\$ 202.74	\$ 403.80	\$ 202.74	\$ 16.62	\$ 15.98
Family	\$ 327.42	\$ 337.26	\$ 361.14	\$ 337.26	\$ 655.74	\$ 337.26	\$ 23.42	\$ 22.50
Part-time (10-19 hrs/week)								
Single	\$ 153.72	\$ 64.50	\$ 164.10	\$ 64.50	\$ 261.66	\$ 64.50	\$ 10.86	\$ 4.44
Employee + Spouse or Adult Dependent	\$ 315.12	\$ 144.36	\$ 338.64	\$ 144.36	\$ 540.30	\$ 144.36	\$ 21.76	\$ 8.89
Employee + Child(ren)	\$ 284.22	\$ 120.36	\$ 304.74	\$ 120.36	\$ 486.18	\$ 120.36	\$ 23.15	\$ 9.45
Family	\$ 461.04	\$ 203.64	\$ 494.76	\$ 203.64	\$ 789.36	\$ 203.64	\$ 32.60	\$ 13.32