

## 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**

The Ballston BID is the newest of the County's business improvement districts, established effective January 1, 2011. 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), state highway aid, 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 which County departments are associated with which fund (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 2011 Actual	FY 2012 Adopted	FY 2013 Proposed	% Change '12 Adopted to '13 Proposed
<b>COUNTY GOVERNMENT</b>				
Operating Expenses	507.1	523.8	536.7	2.5%
Capital Outlay	35.5	12.6	7.5	-40.3%
Debt Service	52.9	55.5	57.3	3.4%
Other Post Employment Benefits (OPEB) <sup>(1)</sup>	16.3	19.0	20.5	7.7%
Contingents - General, Housing, Budget Stabilization	-	8.2	7.2	-12.0%
<b>Subtotal</b>	<b>611.8</b>	<b>619.0</b>	<b>629.1</b>	<b>1.6%</b>
<b>OTHER FUNDS</b>				
Travel & Tourism Promotion	1.3	0.8	-	-100.0%
Ballston Business Improvement District	-	1.2	1.3	3.0%
Rosslyn Business Improvement District	2.7	3.2	3.3	3.0%
Crystal City Business Improvement District	2.1	2.4	2.4	3.0%
Community Development	2.0	1.9	1.2	-35.6%
Section 8 Housing	17.2	16.9	17.9	5.7%
Stormwater Management	5.7	7.5	8.0	6.1%
Transportation Capital	22.5	21.1	24.0	13.8%
Crystal City Tax Increment Financing	-	0.5	3.9	760.7%
Utilities (including Utilities capital)	106.4	100.9	102.2	1.3%
Ballston Parking Garage <sup>(2)</sup>	3.3	7.0	7.2	2.7%
CPHD Development	10.6	13.2	13.8	4.3%
Automotive Equipment	16.8	15.1	16.1	6.6%
Printing	1.8	1.5	1.6	5.1%
<b>Subtotal</b>	<b>192.4</b>	<b>193.3</b>	<b>202.9</b>	<b>5.0%</b>
<b>COUNTY GOVERNMENT SUBTOTAL</b>	<b>804.2</b>	<b>812.3</b>	<b>832.0</b>	<b>2.4%</b>
<b>SCHOOL BOARD <sup>(3)</sup></b>				
School Operating Fund	368.3	383.5	402.8	5.0%
School Comprehensive Services (CSA)	3.9	3.7	3.7	-
School Debt Service	33.2	38.3	42.2	10.3%
School Capital Projects	5.7	18.0	7.5	-58.4%
School Food Services Fund	6.9	6.5	6.9	6.6%
School Grants and Restricted Programs	21.0	15.2	15.1	-
Community Activities Fund	13.5	15.4	15.6	1.6%
<b>School Board Subtotal</b>	<b>452.5</b>	<b>480.5</b>	<b>493.8</b>	<b>2.8%</b>
<b>TOTAL COUNTY GOVERNMENT AND SCHOOL BOARD</b>	<b>\$1,256.7</b>	<b>\$1,292.7</b>	<b>\$1,325.9</b>	<b>2.6%</b>

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 School Board budget reflects a preliminary estimate of the Superintendent's Proposed budget.

Numbers may not add due to rounding.

**ALL FUNDS REVENUE AND EXPENDITURE DETAIL - FY 2013 PROPOSED BUDGET**

	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
<b>EXPENDITURES BY CATEGORY</b>								
Personnel Services	230,284,649	-	-	-	336,662	953,320	-	1,784,953
Employee Benefits	117,535,566	-	-	-	130,483	395,099	-	741,752
Contractual Services	106,190,232	1,266,222	3,237,411	2,400,833	21,860	222,285	-	4,895,428
Internal Services <sup>1</sup>	14,418,335	-	-	-	3,000	28,582	-	346,542
Other Charges <sup>2</sup>	458,625,514	12,790	32,701	24,251	755,236	16,234,392	1,135,816	130,824
Materials and Supplies	8,164,353	-	-	-	2,300	15,000	-	83,501
Capital Outlay	2,389,417	-	-	-	-	35,000	6,383,903	17,000
Other Uses of Funds <sup>3</sup>	95,002,410	-	-	-	-	-	-	-
Intra-County Charges for Services	(6,260,409)	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$1,026,350,067</b>	<b>\$1,279,012</b>	<b>\$3,270,112</b>	<b>\$2,425,084</b>	<b>\$1,249,541</b>	<b>\$17,883,678</b>	<b>\$7,519,719</b>	<b>\$8,000,000</b>

**REVENUES BY CATEGORY**

Local Taxes	864,328,267	1,279,012	3,270,112	2,425,084	-	-	-	8,000,000
Licenses, Permits and Fees	9,865,755	-	-	-	-	-	-	-
Fines & Forfeitures, Use of Money & Property	17,723,925	-	-	-	-	-	-	-
Outside Charges for Services	48,727,070	-	-	-	-	-	-	-
Miscellaneous Revenue	1,689,190	-	-	-	-	-	-	-
Commonwealth of Virginia	63,471,218	-	-	-	-	-	-	-
Federal Government	16,810,943	-	-	-	1,249,541	17,519,400	-	-
Other Revenue <sup>4</sup>	984,457	-	-	-	-	-	-	-
Transfers from Other Funds	2,749,242	-	-	-	-	-	7,519,719	-
<b>TOTAL REVENUES</b>	<b>\$1,026,350,067</b>	<b>\$1,279,012</b>	<b>\$3,270,112</b>	<b>\$2,425,084</b>	<b>\$1,249,541</b>	<b>\$17,519,400</b>	<b>\$7,519,719</b>	<b>\$8,000,000</b>

NOTES:

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

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

<sup>3</sup> Other uses of Funds primarily includes debt service, master lease funding, Affordable Housing Investment Fund, and Department of Human Services' public assistance/purchase of service expense

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

**ALL FUNDS REVENUE AND EXPENDITURE DETAIL - FY 2013 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
<b>EXPENDITURES BY CATEGORY</b>									
Personnel Services	-	-	14,506,929	-	-	-	6,140,843	3,897,702	524,262
Employee Benefits	-	-	5,831,348	-	-	-	2,350,422	1,501,507	207,771
Contractual Services	-	-	19,530,321	-	2,193,765	20,822	1,905,130	1,407,761	656,272
Internal Services <sup>1</sup>	-	-	5,600,229	-	900	-	1,927,110	56,117	8,261
Other Charges <sup>2</sup>	21,605,028	-	11,258,334	-	522,375	17,025	259,795	130,000	-
Materials and Supplies	-	-	7,427,965	-	418,349	30,032	66,000	1,763,340	196,505
Capital Outlay	2,394,972	3,920,000	361,078	14,395,834	2,205,000	-	1,158,000	6,405,145	-
Other Uses of Funds <sup>3</sup>	-	-	35,720,912	-	1,756,960	-	-	942,057	-
Intra-County Charges for Services	-	-	(1,170,057)	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$24,000,000</b>	<b>\$3,920,000</b>	<b>\$99,067,059</b>	<b>\$14,395,834</b>	<b>\$7,097,349</b>	<b>\$67,879</b>	<b>\$13,807,300</b>	<b>\$16,103,629</b>	<b>\$1,593,071</b>

**REVENUES BY CATEGORY**

Local Taxes	24,000,000	3,920,000	-	-	-	-	-	-	-
Licenses, Permits and Fees	-	-	-	-	-	-	13,803,000	-	-
Fines & Forfeitures, Use of Money & Property	-	-	241,780	100,000	35,000	-	-	250,000	-
Outside Charges for Services	-	-	94,137,229	3,540,000	5,005,306	257,530	4,300	15,265,555	1,425,200
Miscellaneous Revenue	-	-	398,050	-	-	-	-	331,000	-
Commonwealth of Virginia	-	-	-	-	-	-	-	-	-
Federal Government	-	-	-	-	-	-	-	-	-
Other Revenue <sup>4</sup>	-	-	-	-	-	-	-	-	-
Transfers from Other Funds	-	-	-	10,755,834	-	-	-	502,500	172,203
<b>TOTAL REVENUES</b>	<b>\$24,000,000</b>	<b>\$3,920,000</b>	<b>\$94,777,059</b>	<b>\$14,395,834</b>	<b>\$5,040,306</b>	<b>\$257,530</b>	<b>\$13,807,300</b>	<b>\$16,349,055</b>	<b>\$1,597,403</b>

NOTES:

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

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

<sup>3</sup> Other uses of Funds primarily includes debt service, master lease funding, Affordable Housing Investment Fund, and Department of Human Services' public assistance/purchase of service expense

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

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

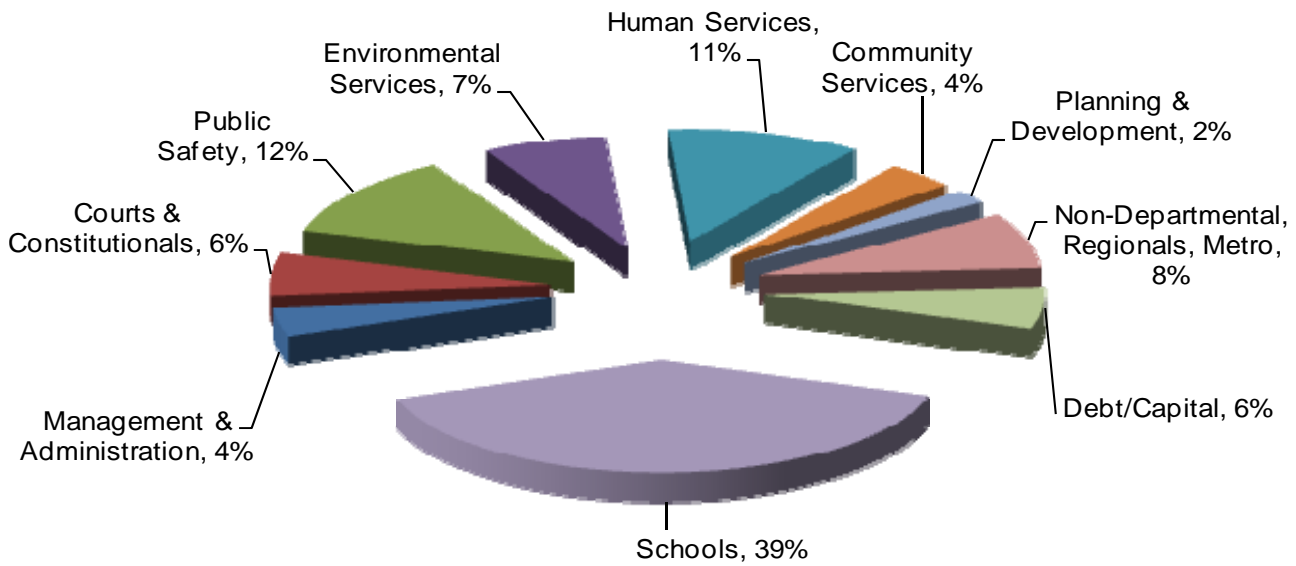
	FY 2011 Actual	FY 2012 Adopted	FY 2013 Proposed	% Change '12 Adopted to '13 Proposed
<b>EXPENDITURES</b>				
County Services <sup>1</sup>	\$486.1	\$499.6	\$511.4	2.3%
Metro Operations	21.5	24.7	25.5	3.2%
County Debt Service	52.9	55.5	57.3	3.4%
Other Post Employment Benefits (OPEB) <sup>2</sup>	16.3	19.0	20.5	7.7%
Contingents				
General	-	1.0	0.5	-50.0%
Budget Stabilization Fund	-	0.5	-	-100.0%
Affordable Housing Investment Fund (AHIF) <sup>3</sup>	-	6.7	6.7	-
<b>Subtotal County Services</b>	<b>576.7</b>	<b>607.0</b>	<b>621.8</b>	<b>2.4%</b>
Capital Outlay	25.8	12.3	7.5	-38.8%
<b>Subtotal County</b>	<b>602.5</b>	<b>619.3</b>	<b>629.3</b>	<b>1.6%</b>
Schools Transfer (ongoing)	364.7	378.8	397.0	4.8%
Schools Transfer (one-time)	-	6.8	-	-
<b>Subtotal Schools</b>	<b>364.7</b>	<b>385.6</b>	<b>397.0</b>	<b>3.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$967.2</b>	<b>\$1,004.8</b>	<b>\$1,026.4</b>	<b>2.1%</b>
<b>REVENUES</b>				
Real Estate Tax	520.6	541.7	576.2	6.4%
Personal Property Tax	95.2	94.5	96.9	2.5%
BPOL Tax	60.5	59.6	61.5	3.2%
Sales Tax	36.9	36.9	37.9	2.9%
Transient Tax	21.8	22.1	22.1	0.0%
Utility Tax	13.1	12.6	12.9	2.6%
Meals Tax	31.4	30.1	31.3	4.0%
Communications Sales Tax	8.0	8.2	8.2	0.0%
Other Local Taxes	18.5	16.0	17.2	7.2%
<b>Subtotal Taxes</b>	<b>806.0</b>	<b>821.8</b>	<b>864.3</b>	<b>5.2%</b>
Licenses, Permits and Fees	9.9	9.5	9.9	3.6%
Fines, Interest, Other	14.5	16.2	16.1	-0.5%
Charges for Services	49.7	46.8	48.7	4.0%
Miscellaneous	20.2	5.6	6.1	8.9%
Revenue from State	67.4	64.2	63.5	-1.1%
Revenue from Federal Government	23.3	17.8	16.8	-5.7%
<b>Subtotal Other</b>	<b>185.1</b>	<b>160.1</b>	<b>161.1</b>	<b>0.6%</b>
Total Revenue (excluding Fund Balance)	991.1	981.9	1,025.4	4.4%
Prior Year Fund Balance	92.7	22.9	1.0	-95.8%
<b>TOTAL REVENUES &amp; FUND BALANCE</b>	<b>\$1,083.8</b>	<b>\$1,004.8</b>	<b>\$1,026.4</b>	<b>2.1%</b>

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

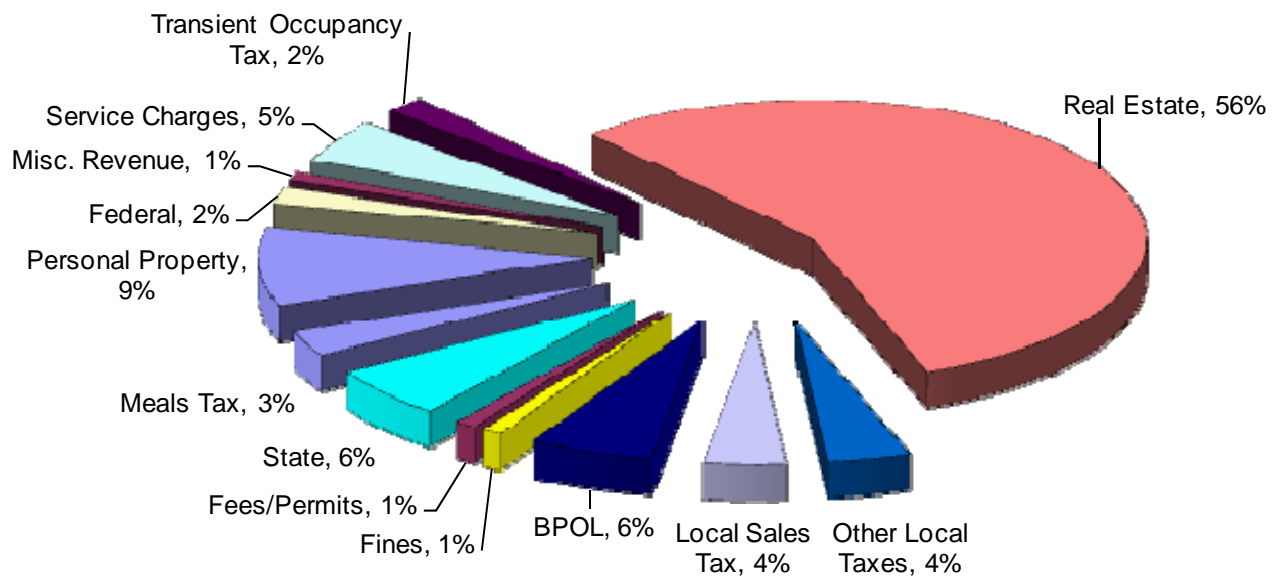
<sup>2</sup> Includes Pay-As-You-Go retiree health and life insurance, and transfer to the OPEB Trust Fund

<sup>3</sup> Housing Funds include \$1.8 million reserved for payment of Buckingham debt service in FY 2013

## FY 2013 Proposed Budget General Fund Expenditures



## FY 2013 Proposed Budget General Fund Revenues



**COUNTY GOVERNMENT SUMMARY**

	<b>FY 2011 Adopted FTE</b>	<b>FY 2012 Adopted FTE</b>	<b>FY 2013 Proposed FTE</b>	<b>FY 2011 Actual Expense</b>	<b>FY 2012 Adopted Expense</b>	<b>FY 2013 Proposed Expense</b>
<b>GENERAL FUND</b>						
County Board	7.75	8.00	8.00	\$970,589	\$1,042,872	\$1,052,474
County Manager	36.85	36.85	36.85	4,794,489	4,770,792	5,113,343
Management and Finance	54.00	55.00	55.00	5,528,868	6,201,773	6,285,795
Technology Services	71.00	74.00	74.00	14,678,955	15,298,994	16,474,675
Human Resources	50.00	51.00	52.00	6,871,082	7,609,855	8,105,565
County Attorney	14.00	14.00	14.00	3,967,649	2,396,871	2,498,016
Circuit Court	32.30	32.30	31.30	3,163,960	3,222,028	3,152,561
General District Court	1.50	1.50	1.50	178,949	246,007	247,367
Juvenile and Domestic Relations Court	55.80	55.80	55.80	5,412,420	5,466,731	5,560,047
Commonwealth's Attorney	34.00	35.00	35.00	3,535,965	3,804,732	3,872,493
Office of the Magistrate	-	-	-	66,752	70,561	70,561
Sheriff	266.00	267.00	267.00	34,779,783	35,409,770	35,217,008
Commissioner of Revenue	53.00	52.00	52.00	4,939,890	5,040,635	5,143,373
Treasurer	60.75	59.75	59.75	5,760,487	5,760,282	5,897,671
Electoral Board	8.40	8.40	8.40	815,014	1,202,935	1,221,505
Office of Emergency Management	71.50	79.50	79.50	9,547,696	9,863,562	10,211,916
Police	465.00	466.00	466.00	55,240,757	58,455,408	59,455,663
Fire	316.00	320.00	320.00	47,907,926	50,436,647	49,277,743
Environmental Services	375.00	390.50	395.70	72,721,915	72,240,764	76,282,010
Human Services	677.29	683.09	682.84	109,677,751	114,880,808	117,781,638
Libraries	125.10	127.55	135.55	11,098,860	11,810,931	12,416,315
Economic Development *	18.00	51.77	59.57	3,375,895	8,780,869	9,366,158
Community Planning, Housing & Devel.	82.50	83.50	86.50	9,155,982	9,376,727	10,025,648
Parks and Recreation *	355.79	330.97	344.07	34,436,830	30,505,677	32,378,317
Non-Departmental/Other **				45,264,283	54,098,107	53,492,500
Debt Service				52,887,275	55,455,410	57,318,896
Regionals/Contributions				8,021,943	8,243,110	8,230,357
Metro				21,473,703	24,691,077	25,475,000
<b>SUBTOTAL FOR FUND</b>	<b>3,231.53</b>	<b>3,283.48</b>	<b>3,320.33</b>	<b>576,275,669</b>	<b>606,383,935</b>	<b>621,624,615</b>
<b>TRANSFERS TO OTHER OPERATING FUNDS</b>						
Travel and Tourism Promotion				247,000	247,000	-
Automotive Equipment				-	171,374	-
Printing				207,699	155,421	172,203
<b>SUBTOTAL</b>				<b>454,699</b>	<b>573,795</b>	<b>172,203</b>
Schools Transfer				364,733,168	385,567,403	397,033,530
General Capital Projects				25,763,873	12,292,986	7,519,719
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>				<b>390,951,740</b>	<b>398,434,184</b>	<b>404,725,452</b>
<b>GENERAL FUND TOTAL</b>	<b>3,231.53</b>	<b>3,283.48</b>	<b>3,320.33</b>	<b>\$967,227,409</b>	<b>\$1,004,818,119</b>	<b>\$1,026,350,067</b>
<b>OTHER FUNDS - OPERATING AND CAPITAL</b>						
Travel & Tourism Promotion	10.80	10.80	-	1,320,891	822,610	-
Ballston Business Improvement District	-	-	-	-	1,241,759	1,279,012
Rosslyn Business Improvement District	-	-	-	2,732,843	3,174,866	3,270,112
Crystal City Business Improvement Dist.	-	-	-	2,065,530	2,354,450	2,425,084
Community Development	6.50	6.50	4.50	1,956,147	1,939,153	1,249,541
Section 8 Housing Assistance	17.40	16.60	16.60	17,152,618	16,921,440	17,883,678
General Capital - PAYG	-	-	-	35,548,251	12,592,986	7,519,719
Stormwater Management	25.00	25.00	26.00	5,684,591	7,543,512	8,000,000
Transportation Capital	-	-	-	22,468,338	21,082,282	24,000,000
Crystal City Tax Increment Financing	-	-	-	-	455,449	3,920,000
Utilities	223.70	222.70	229.50	76,129,322	85,789,422	87,808,725
Utility Capital	-	-	-	30,286,555	15,118,616	14,395,834
Ballston Public Parking Garage	-	-	-	3,198,285	6,915,515	7,097,349
Ballston Public Parking Garage - 8th Level	-	-	-	132,026	63,612	67,879
CPHD Development	87.00	87.00	87.00	10,565,927	13,238,000	13,807,300
Automotive Equipment	61.00	61.00	61.00	16,836,218	15,111,749	16,103,629
Printing	10.00	9.00	9.00	1,838,990	1,516,192	1,593,071
<b>TOTAL OTHER FUNDS</b>	<b>441.40</b>	<b>438.60</b>	<b>433.60</b>	<b>227,916,532</b>	<b>205,881,613</b>	<b>210,420,933</b>
<b>LESS GENERAL FUND TRANSFERS</b>				<b>(390,951,740)</b>	<b>(398,434,184)</b>	<b>(404,725,452)</b>
<b>TOTAL COUNTY GOVERNMENT</b>	<b>3,672.93</b>	<b>3,722.08</b>	<b>3,753.93</b>	<b>\$804,192,201</b>	<b>\$812,265,548</b>	<b>\$832,045,548</b>

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

\*\* In FY 2013 the frozen/unfunded FTEs in Non-Departmental have been eliminated. For purposes of the multi-year comparison, they have been eliminated in all three years in the County Government Summary

## EXPENDITURE COMPARISON

	FY 2011 Actual	FY 2012 Adopted	FY 2013 Proposed	\$ Change '12 Adopted to '13 Proposed	% Increase '12 Adopted to '13 Proposed
<b>GENERAL ADMINISTRATION</b>					
County Board	970,589	1,042,872	1,052,474	9,602	0.9%
County Manager	4,794,489	4,770,792	5,113,343	342,551	7.2%
Management and Finance	5,528,868	6,201,773	6,285,795	84,022	1.4%
Technology Services	14,678,955	15,298,994	16,474,675	1,175,681	7.7%
Human Resources	6,871,082	7,609,855	8,105,565	495,710	6.5%
County Attorney	3,967,649	2,396,871	2,498,016	101,145	4.2%
<b>Subtotal: General Administration</b>	<b>36,811,632</b>	<b>37,321,157</b>	<b>39,529,868</b>	<b>2,208,711</b>	<b>5.9%</b>
<b>COURTS AND CONSTITUTIONALS</b>					
Circuit Court	3,163,960	3,222,028	3,152,561	(69,467)	-2.2%
General District Court	178,949	246,007	247,367	1,360	0.6%
Juvenile and Domestic Relations Court	5,412,420	5,466,731	5,560,047	93,316	1.7%
Commonwealth's Attorney	3,535,965	3,804,732	3,872,493	67,761	1.8%
Office of the Magistrate	66,752	70,561	70,561	-	0.0%
Sheriff	34,779,783	35,409,770	35,217,008	(192,762)	-0.5%
Commissioner of Revenue	4,939,890	5,040,635	5,143,373	102,738	2.0%
Treasurer	5,760,487	5,760,282	5,897,671	137,389	2.4%
Electoral Board	815,014	1,202,935	1,221,505	18,570	1.5%
<b>Subtotal: Courts and Constitutionals</b>	<b>58,653,221</b>	<b>60,223,681</b>	<b>60,382,586</b>	<b>158,905</b>	<b>0.3%</b>
<b>PUBLIC SAFETY</b>					
Office of Emergency Management	9,547,696	9,863,562	10,211,916	348,354	3.5%
Police	55,240,757	58,455,408	59,455,663	1,000,255	1.7%
Fire	47,907,926	50,436,647	49,277,743	(1,158,904)	-2.3%
<b>Subtotal: Public Safety</b>	<b>112,696,380</b>	<b>118,755,617</b>	<b>118,945,322</b>	<b>189,705</b>	<b>0.2%</b>
<b>ENVIRONMENTAL SERVICES</b>	<b>72,721,915</b>	<b>72,240,764</b>	<b>76,282,010</b>	<b>4,041,246</b>	<b>5.6%</b>
<b>HUMAN SERVICES</b>	<b>109,677,751</b>	<b>114,880,808</b>	<b>117,781,638</b>	<b>2,900,830</b>	<b>2.5%</b>
<b>COMMUNITY SERVICES</b>					
Libraries	11,098,860	11,810,931	12,416,315	605,384	5.1%
Parks and Recreation *	34,436,830	30,505,677	32,378,317	1,872,640	6.1%
<b>Subtotal: Community Services</b>	<b>45,535,690</b>	<b>42,316,608</b>	<b>44,794,632</b>	<b>2,478,024</b>	<b>5.9%</b>
<b>PLANNING AND DEVELOPMENT</b>					
Economic Development *	3,375,895	8,780,869	9,366,158	585,289	6.7%
Community Planning, Housing & Dev.	9,155,982	9,376,727	10,025,648	648,921	6.9%
<b>Subtotal: Planning and Development</b>	<b>12,531,877</b>	<b>18,157,596</b>	<b>19,391,806</b>	<b>1,234,210</b>	<b>6.8%</b>
<b>OTHER</b>					
Non-Departmental/Other	45,264,283	54,098,107	53,492,500	(605,607)	-1.1%
Debt Service	52,887,275	55,455,410	57,318,896	1,863,486	3.4%
Regionals/Contributions	8,021,943	8,243,110	8,230,357	(12,753)	-0.2%
Metro	21,473,703	24,691,077	25,475,000	783,923	3.2%
<b>Subtotal: Other</b>	<b>127,647,204</b>	<b>142,487,704</b>	<b>144,516,753</b>	<b>2,029,049</b>	<b>1.4%</b>
<b>TOTAL GENERAL FUND OPERATIONS</b>	<b>\$576,275,669</b>	<b>\$606,383,935</b>	<b>\$621,624,615</b>	<b>\$15,240,680</b>	<b>2.5%</b>
<b>OTHER FUNDS - OPERATING &amp; CAPITAL</b>					
Travel & Tourism Promotion	1,320,891	822,610	-	(822,610)	-100.0%
Ballston Business Improvement District	-	1,241,759	1,279,012	37,253	3.0%
Rosslyn Business Improvement District	2,732,843	3,174,866	3,270,112	95,246	3.0%
Crystal City Business Improvement District	2,065,530	2,354,450	2,425,084	70,634	3.0%
Community Development	1,956,147	1,939,153	1,249,541	(689,612)	-35.6%
Section 8 Housing Assistance	17,152,618	16,921,440	17,883,678	962,238	5.7%
General Capital - PAYG	35,548,251	12,592,986	7,519,719	(5,073,267)	-40.3%
Stormwater Management	5,684,591	7,543,512	8,000,000	456,488	6.1%
Transportation Capital	22,468,338	21,082,282	24,000,000	2,917,718	13.8%
Crystal City Tax Increment Financing	-	455,449	3,920,000	3,464,551	760.7%
Utilities	76,129,322	85,789,422	87,808,725	2,019,303	2.4%
Utility Capital	30,286,555	15,118,616	14,395,834	(722,782)	-4.8%
Ballston Parking Garage	3,198,285	6,915,515	7,097,349	181,834	2.6%
Ballston Parking Garage - 8th Level	132,026	63,612	67,879	4,267	6.7%
CPHD Development	10,565,927	13,238,000	13,807,300	569,300	4.3%
Automotive Equipment	16,836,218	15,111,749	16,103,629	991,880	6.6%
Printing	1,838,990	1,516,192	1,593,071	76,879	5.1%
<b>TOTAL OTHER FUNDS</b>	<b>\$227,916,532</b>	<b>\$205,881,613</b>	<b>\$210,420,933</b>	<b>\$4,539,320</b>	<b>2.2%</b>
<b>TOTAL COUNTY REQUIREMENTS</b>	<b>\$804,192,201</b>	<b>\$812,265,548</b>	<b>\$832,045,548</b>	<b>\$19,780,000</b>	<b>2.4%</b>

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

## FY 2013 PROPOSED BUDGET POSITION CHANGES

This table details the added and eliminated full-time equivalent positions (FTEs) in the FY 2013 Proposed Budget.  
Interdepartmental reorganizations are shown as transfers.

	<b>FTE Changes: FY 2012 Adopted to FY 2013 Proposed</b>
<b>GENERAL FUND</b>	
<b>Human Resources Department</b>	
Added a position for diversity outreach	1.00
<b>Total Human Resources Department</b>	<b>1.00</b>
<b>Circuit Court</b>	
Eliminated a limited term position	(1.00)
<b>Total Circuit Court</b>	<b>(1.00)</b>
<b>Police</b>	
Eliminated a High Intensity Drug Trafficking Area (HIDTA) grant funded position	(1.00)
Added staffing for the photo red light program	1.00
<b>Total Police</b>	<b>-</b>
<b>Libraries</b>	
Added positions for restoration of hours at branch libraries	8.00
<b>Total Libraries</b>	<b>8.00</b>
<b>Arlington Economic Development</b>	
Transferred positions from the Travel and Tourism Promotion Fund	7.80
<b>Total Arlington Economic Development</b>	<b>7.80</b>
<b>Department of Community Planning, Housing and Development</b>	
Transferred a Planner position from the Community Development Fund	1.00
Transferred a Home Ownership position from the Community Development Fund	1.00
Added a Senior Housing Planner position	1.00
<b>Total Department of Community Planning, Housing and Development</b>	<b>3.00</b>
<b>Department of Environmental Services</b>	
Transferred a partial FTE from the Utilities Fund to increase a Human Resource Specialist position	0.20
Added Construction Manager positions	2.00
Added a Parking Policy Planner	1.00
Increased Permit Section (Development Services) staffing	2.00
<b>Total Department of Environmental Services</b>	<b>5.20</b>
<b>Department of Human Services</b>	
Eliminated a Sexual Assault Grant funded position	(0.50)
Increased FTE for Federal Drug Free Communities Grant funded position	0.25
<b>Total Department of Human Services</b>	<b>(0.25)</b>
<b>Department of Parks and Recreation</b>	
Added temporary staffing for new facilities	2.20
Added staffing for the Supplemental Fees program (includes 8.3 temporary FTEs)	9.30
Added temporary staffing for picnic shelters added to the rental inventory	0.30
Added a temporary FTE for a bus driver	0.70
Added temporary staffing for 4th of July activities at Long Bridge Park	0.60
<b>Total Department of Parks and Recreation</b>	<b>13.10</b>

	<b>FTE Changes: FY 2012 Adopted to FY 2013 Proposed</b>
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**Non-Departmental**

Eliminated frozen, unfunded FTEs	(136.05)
<b>Total Non-Departmental</b>	<b>(136.05)</b>

<b>NET POSITION CHANGES: GENERAL FUND</b>	<b>(99.20)</b>
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<b>NET POSITION CHANGES: GENERAL FUND EXCLUDING NON-DEPARTMENTAL FTE REDUCTION</b>	<b>36.85</b>
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NOTE: During FY 2012, 33.77 FTEs associated with Cultural Affairs and Artisphere were transferred from the Department of Parks and Recreation to Arlington Economic Development

**OTHER FUNDS**

**Travel and Tourism Promotion Fund**

Transferred positions to the General Fund	(7.80)
Eliminated remaining positions	(3.00)
<b>Total Travel and Tourism Promotion Fund</b>	<b>(10.80)</b>

**Stormwater Fund**

Added an Environmental Planner	1.00
<b>Total Stormwater Fund</b>	<b>1.00</b>

**Utilities Fund**

Transferred a partial position to the Department of Environmental Services General Fund budget	(0.20)
Added a Water Quality Engineer	1.00
Added a Water Maintenance Crew	6.00
<b>Total Utilities Fund</b>	<b>6.80</b>

**Community Development Fund**

Transferred a Planner position to the General Fund	(1.00)
Transferred a Home Ownership position to the General Fund	(1.00)
<b>Total Community Development Fund</b>	<b>(2.00)</b>

<b>NET POSITION CHANGES: OTHER FUNDS</b>	<b>(5.00)</b>
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<b>NET POSITION CHANGES: ALL FUNDS</b>	<b>(104.20)</b>
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<b>NET POSITION CHANGES: EXCLUDING NON-DEPARTMENTAL FTE REDUCTION</b>	<b>31.85</b>
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# Compensation

	ALL FUNDS		GENERAL FUND	
	FY 2013 Proposed	Percent of Total	FY 2013 Proposed	Percent of Total
Pay (Salaries)	\$258,429,320	66.14%	\$230,284,649	65.53%
Retirement	57,337,355	14.67%	52,056,768	14.81%
FICA	19,841,395	5.08%	17,620,059	5.01%
Health Insurance - Employees	27,364,336	7.00%	23,953,710	6.82%
Health/Life Insurance - Retirees	11,784,793	3.02%	11,784,793	3.35%
Life Insurance - Employees	285,644	0.07%	255,616	0.07%
Commuting & Transportation	2,396,513	0.61%	2,180,708	0.62%
Tuition Reimbursement	287,500	0.07%	287,500	0.08%
Unemployment/Short-Term Disability	280,000	0.07%	280,000	0.08%
Workers Compensation	3,192,160	0.82%	3,192,160	0.91%
Transfer to OPEB Trust Fund	8,670,134	2.22%	8,670,134	2.47%
Miscellaneous	846,278	0.22%	846,278	0.24%
<b>Total</b>	<b>\$390,715,428</b>	<b>100%</b>	<b>\$351,412,375</b>	<b>100%</b>

Pay Enhancements – FY 2002 to FY 2013

The following provides a history of key pay enhancements.

Fiscal Year	COLA/Market Pay Adjustment	Other Changes
FY 2013	None	<ul style="list-style-type: none"> <li>▪ Merit/step increases included</li> <li>▪ Living wage increased to \$13.13 per hour</li> </ul>
FY 2012	None	<ul style="list-style-type: none"> <li>▪ 1% One-time lump sum payment for employees at step 18</li> <li>▪ Merit/step increases included</li> </ul>
FY 2011	None	<ul style="list-style-type: none"> <li>▪ Merit/step increases restored</li> <li>▪ 2% One-time lump sum payment for employees at step 18</li> <li>▪ Increased County-provided life insurance to one times salary, eliminating \$50,000 cap</li> <li>▪ One-day furlough for all employees [NOTE: the furlough day was cancelled through the use of FY 2010 one-time carryover funds]</li> </ul>
FY 2010 Mid-Year	1.00%	<ul style="list-style-type: none"> <li>▪ As part of FY 2009 close-out, County Board approved a 1% MPA effective January 1, 2010 and added for calendar year 2009 only Christmas Eve and New Year’s Eve holidays</li> </ul>
FY 2010 Adopted	None	<ul style="list-style-type: none"> <li>▪ No merit/step increases</li> <li>▪ \$500 one-time bonus</li> </ul>
FY 2009	None	<ul style="list-style-type: none"> <li>▪ Increased retirement multiplier (defined benefit) for both general and uniformed employees (from 1.5% to 1.7% retroactively for general employees, and from tiered plan to 2.5% retroactively and 2.7% prospectively for uniformed)</li> <li>▪ For general employees, increased employer’s 401(a) contribution to 4.2%; eliminated 401(a) contribution for Public Safety</li> <li>▪ Established concept of flex credits for benefits (“cafeteria plan”) – applying to health and dental insurance for FY 2009</li> <li>▪ Living wage increased to \$12.75 per hour</li> </ul>
FY 2008	1.50%	<ul style="list-style-type: none"> <li>▪ Added Christmas Eve and New Year’s Eve holidays (calendar 2007 only – Monday holidays)</li> </ul>
FY 2007	2.00%	<ul style="list-style-type: none"> <li>▪ Targeted market rate adjustments, promotional opportunities and career ladders for public safety ranks</li> <li>▪ Location pay stipends</li> <li>▪ Living wage increased to \$11.80 per hour</li> </ul>
FY 2006	2.00%	<ul style="list-style-type: none"> <li>▪ Overtime based on total hours, including leave</li> <li>▪ Living wage set at \$11.20 per hour</li> </ul>
FY 2005	2.00%	<ul style="list-style-type: none"> <li>▪ Additional step (18) added to pay plan</li> </ul>

Fiscal Year	COLA/Market Pay Adjustment	Other Changes
FY 2004	1.00%	<ul style="list-style-type: none"> <li>▪ Additional 1.0% lump sum payment in addition to the 1% COLA/MPA</li> <li>▪ Increased pay scale for Firefighters</li> <li>▪ Living wage adopted, set at \$10.98</li> <li>▪ Reduced employee retirement contribution one percentage point (from 5% to 4% for general employees, and 6% to 5% for uniformed)</li> </ul>
FY 2003	2.75%	<ul style="list-style-type: none"> <li>▪ Retirement enhancements</li> </ul>
FY 2002	3.00%	<ul style="list-style-type: none"> <li>▪ Additional 1.0% market adjustment in addition to the 3% COLA/MPA</li> <li>▪ Two-year steps in pay plan changed to one-year</li> <li>▪ Three additional steps (15, 16, 17) added to pay plan</li> </ul>

**Retirement Plans and County Contribution Rates**

<b>Employer Contribution Rates – FY 2013 Proposed Budget</b>		
<b>Plan</b>	<b>Employee Type</b>	<b>County Contribution Rate</b>
Defined Benefit	General Employees	14.6% of pay
	Uniformed Employees	36.4% 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)
<b>NOTES:</b> 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 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 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 employee and County (employer) contributions for employee health and dental insurance in FY 2013. There is no rate increase for the County or employees on the Kaiser health plan or Delta Dental plan. A three percent rate increase is included for both the County and employees for the CIGNA HMO and CIGNA POS plans.

# Active Employee Health and Dental Plan Contributions (per pay)

Effective 7/1/12

	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
<b>Full-time (30-40 hr/week)</b>								
Single	\$ 33.90	\$ 170.70	\$ 46.19	\$ 175.80	\$ 140.86	\$ 175.80	\$ 3.33	\$ 11.97
Employee + Spouse or Adult Dependent	\$ 88.08	\$ 342.06	\$ 116.62	\$ 352.32	\$ 312.42	\$ 352.32	\$ 7.55	\$ 23.10
Employee + Child(ren)	\$ 73.80	\$ 305.10	\$ 98.54	\$ 314.22	\$ 274.67	\$ 314.22	\$ 6.35	\$ 26.25
Family	\$ 123.83	\$ 498.54	\$ 164.58	\$ 513.48	\$ 450.64	\$ 513.48	\$ 10.22	\$ 35.70
<b>Part-time (20-29 hrs/week)</b>								
Single	\$ 98.91	\$ 105.69	\$ 113.15	\$ 108.84	\$ 207.82	\$ 108.84	\$ 7.80	\$ 7.50
Employee + Spouse or Adult Dependent	\$ 205.64	\$ 224.50	\$ 237.70	\$ 231.24	\$ 433.49	\$ 231.24	\$ 15.94	\$ 14.71
Employee + Child(ren)	\$ 182.06	\$ 196.84	\$ 210.02	\$ 202.74	\$ 386.15	\$ 202.74	\$ 16.62	\$ 15.98
Family	\$ 294.93	\$ 327.45	\$ 340.80	\$ 337.26	\$ 626.87	\$ 337.26	\$ 23.42	\$ 22.50
<b>Part-time (10-19 hrs/week)</b>								
Single	\$ 141.99	\$ 62.61	\$ 157.49	\$ 64.50	\$ 252.16	\$ 64.50	\$ 10.86	\$ 4.44
Employee + Spouse or Adult Dependent	\$ 289.96	\$ 140.17	\$ 324.58	\$ 144.36	\$ 520.37	\$ 144.36	\$ 21.76	\$ 8.89
Employee + Child(ren)	\$ 262.02	\$ 116.88	\$ 292.40	\$ 120.36	\$ 468.53	\$ 120.36	\$ 23.15	\$ 9.45
Family	\$ 424.69	\$ 197.69	\$ 474.42	\$ 203.64	\$ 760.49	\$ 203.64	\$ 32.60	\$ 13.32