



FY 2014 Adopted Budget Adjustments

Many of the adjustments approved in this budget continue to fund services that are key to the County's success and are designed to achieve outcomes in the 2013-2016 Strategic Plan. The County will continue to focus resources on:

- providing a robust, diverse economy with more quality jobs and an expanded commercial tax base;
- providing human services to individuals and families most at risk through innovative and effective leveraging of state and federal funds and community partnerships;
- maintaining safe neighborhoods and business areas and provide prompt response to emergencies; and
- providing a multi-modal transportation network that supports County and regional connectivity.

The following pages list the adjustments made by strategic goal area.

Total All Adjustments

#	Item	FY 14 Expenditure	FY 14 Revenue	FY 14 Net Change
1	Economic Development	\$179,481	\$242,120	(\$62,639)
2	Human Services	\$4,312,155	\$3,921,792	\$390,363
3	Public Safety	\$17,623,035	\$5,459,188	\$12,163,847
4	Transportation	\$1,924,632	\$1,495,039	\$429,593
5	Non-Strategic*	\$22,914,716	\$2,331,228	\$20,583,488
Total All Adjustments		\$46,954,018	\$13,449,367	\$33,504,651

* The FY 14 net change for non-strategic items total \$20,583,488. Of this amount, \$10 million is for replacing the County's financial management system and \$6.8 million is the use of the general fund solid waste reserve (a committed fund balance) for landfill operations in the solid waste enterprise fund.



Economic Development Adjustments

#	Economic Development	FY 14 Expenditure	FY 14 Revenue	FY 14 Net Change
1	Economic Development - Budget rental expense for life science accelerator facility	\$229,682	\$229,682	\$0
2	Economic Development - Compensation Adjustments	\$35,427	\$0	\$35,427
3	Economic Development - Increase revenue budget for salary reimbursement received from Industrial Development Authority (IDA)	\$0	\$12,438	(\$12,438)
4	Economic Development - Shift \$231,132 Flory Center donation to IDA for small business initiatives	\$0	\$0	\$0
5	Economic Development - Shift membership from Greater Washington Initiative to Investment Attraction Marketing within ED	\$0	\$0	\$0
6	General Debt - 2013 COPS debt refunding (Development Services Building)	(\$85,628)	\$0	(\$85,628)
Total Economic Development Adjustments		\$179,481	\$242,120	(\$62,639)

Human Services Adjustments

#	Human Services	FY 14 Expenditure	FY 14 Revenue	FY 14 Net Change
1	Aging - Birmingham Green	\$49,835	\$0	\$49,835
2	Aging - Compensation Adjustments	\$50,685	\$0	\$50,685
3	Aging - FY 13 Reconciliation	\$251,314	\$251,314	\$0
4	Aging - Ombudsman Phase 1 - Terminate Fairfax partnership	(\$39,720)	\$0	(\$39,720)
5	Aging - Ombudsman Phase 2 - use federal money to provide ombudsman services	\$20,802	\$20,802	\$0
6	Aging - Revenue from the City of Manassas	\$0	(\$109,730)	\$109,730
7	Aging - Revenue from the City of Manassas Park	\$0	(\$38,995)	\$38,995
8	Aging - Shift from DSS into Aging as part of the efficiency around the DSB/CPD	\$31,133	\$0	\$31,133
9	Aging - Travel Reimbursement Efficiency	\$0	\$1,200	(\$1,200)
10	At-Risk Youth and Family Services (ARYFS) - Accounting Services Coordinator	\$53,144	\$0	\$53,144
11	ARYFS - Compensation Adjustments	\$8,525	\$0	\$8,525
12	ARYFS - Increase annual school transfer to offset General Fund support	\$0	\$23,247	(\$23,247)
13	ARYFS - Reduce transfer of revenue from DSS from DSS reconciliation (Res. 12-736)	(\$6,973)	(\$6,973)	\$0
14	ARYFS - Reduce transfer to general fund	(\$4,185)	(\$4,185)	\$0
15	ARYFS - Reduce undistributed revenue adjustment to modify/adjust revenues	\$0	(\$5,532)	\$5,532
16	ARYFS - Shift for support of DSS Juvenile Pretrial Supervision program	\$0	\$0	\$0
17	ARYFS - State Revenue from ARYFS staff reporting	\$0	\$75,000	(\$75,000)
18	ARYFS - Shift of \$581,939 to align program budgets with actual expenditures	\$0	\$0	\$0
19	Community Services - Compensation Adjustments	\$569,919	\$0	\$569,919
20	Community Services - Decrease of one-time funds from FY 13 recorded in Res 11-685	(\$40,000)	(\$40,000)	\$0
21	Community Services - Electronic records and document capture efficiency	(\$10,000)	\$0	(\$10,000)
22	Community Services - Emergency Services roll-forward from FY 13 BOCS action; shifted fiscal support to cover on-going costs of \$145,582 and 2 FTE	\$0	\$0	\$0
23	Community Services - FY 13 Reconciliation of on-going Funds	\$679,168	\$679,168	\$0
24	Community Services - Increase in 4000 series to pay the increased maintenance associated HS business applications	\$54,060	\$54,060	\$0
25	Community Services - Ongoing state funding of New Crisis stabilization	\$1,008,654	\$1,008,654	\$0
26	Community Services - Ongoing state revenue from BOCS Resolution 12-318	\$202,726	\$202,726	\$0
27	Community Services - Record Ongoing funds from BOCS Resolution 12-582 for Drug Offender Recovery Services	\$29,244	\$29,244	\$0
28	Community Services - Revenue from the City of Manassas	\$0	\$78,498	(\$78,498)
29	Community Services - Revenue from the City of Manassas Park	\$0	\$44,635	(\$44,635)
30	Community Services - Shifted Revenue support from OCJS/City of Manassas/Manassas Park for 1 FTE for Intensive Community Supervision Program	\$0	\$34,847	(\$34,847)



Human Services Adjustments (Cont.)

#	Human Services	FY 14 Expenditure	FY 14 Revenue	FY 14 Net Change
31	Community Services - Staffing increases to increase DOJ VA Settlement	\$409,679	\$307,759	\$101,920
32	Department of Social Services (DSS) - Compensation Adjustments	\$549,286	\$0	\$549,286
33	DSS - FY 13 Budget Reconciliation Roll forward per BOCS Resolution 12-736	\$783,757	\$876,560	(\$92,803)
34	DSS - Information technology related efficiencies	(\$32,000)	\$0	(\$32,000)
35	DSS - Merge Committee for Persons with Disabilities with the Area Commission on Aging	(\$32,272)	\$0	(\$32,272)
36	DSS - Reduce Juvenile Pretrial Services expenditure budget to reflect State aid reductions	(\$18,332)	\$0	(\$18,332)
37	DSS - Reduce Pediatric Primary Care Budget to Reflect Loss of Contract	(\$76,243)	(\$64,808)	(\$11,435)
38	DSS - Revenue from the City of Manassas Park	\$0	\$7,189	(\$7,189)
39	DSS - Reversion of Local Aid to the Commonwealth	\$0	\$73,879	(\$73,879)
40	DSS - Shift \$33,133 from DSS into Aging as part of the efficiency around the DSB/CPD	(\$31,133)	\$0	(\$31,133)
41	Public Health - Compensation Adjustments	\$7,705	\$0	\$7,705
42	Public Health - Eliminate NoVa Health Systems membership	(\$28,815)	\$0	(\$28,815)
43	Public Health - Increase revenue budget for Co-op budget true-up at year end	\$0	\$200,000	(\$200,000)
44	Public Health - Reduction in salary supplement for state employees	(\$140,000)	\$0	(\$140,000)
45	Public Health - Revenue from the City of Manassas	\$0	\$173,837	(\$173,837)
46	Public Health - Revenue from the City of Manassas Park	\$0	\$65,878	(\$65,878)
47	Virginia Cooperative Extension Service (VCE) - Compensation Adjustments	\$12,192	\$0	\$12,192
48	VCE - Revenue from the City of Manassas	\$0	(\$12,520)	\$12,520
49	VCE - Revenue from the City of Manassas Park	\$0	(\$3,962)	\$3,962
Total Human Services Adjustments		\$4,312,155	\$3,921,792	\$390,363

Public Safety Adjustments

#	Public Safety	FY 14 Expenditure	FY 14 Revenue	FY 14 Net Change
1	Adult Detention Center (ADC) - Compensation Adjustments	\$586,847	\$0	\$586,847
2	ADC - Correctional Health Nurse III	\$84,481	\$0	\$84,481
3	ADC - Food budget increase due to increased food costs and added inmate population	\$174,440	\$0	\$174,440
4	ADC - Maintenance Mechanic	\$52,987	\$0	\$52,987
5	ADC - OPEB obligation increase	\$124,600	\$0	\$124,600
6	ADC - Provides additional funding for electricity costs	\$48,060	\$0	\$48,060
7	ADC - Repair and maintenance of equipment	\$40,050	\$0	\$40,050
8	ADC - Workers' compensation increase	\$102,350	\$0	\$102,350
9	CIP Construction - TIP - Police & Fire Records Management System (RMS)	\$4,157,000	\$0	\$4,157,000
10	CIP Proffers - Bacon Race Fire and Rescue Station	\$271,793	\$271,793	\$0
11	CIP Proffers - Coles Fire and Rescue Station Reconstruction	\$213,687	\$213,687	\$0
12	CIP Proffers - Nokesville Fire and Rescue Station Reconstruction	\$276,464	\$276,464	\$0
13	Circuit Court Judges - Compensation Adjustments	\$16,984	\$0	\$16,984
14	Clerk of the Court - Compensation Adjustments	\$77,760	\$0	\$77,760
15	Clerk of the Court - Correct data entry for revenue and expenditure budgets	(\$9,500)	\$9,500	(\$19,000)
16	Clerk of the Court - Probate and Courtroom Support Redesign	\$99,626	\$0	\$99,626
17	Clerk of the Court - Revenue and Expenditure Adjustment	\$23,957	\$90,400	(\$66,443)
18	Clerk of the Court - Revenue from the City of Manassas	\$0	\$2,897	(\$2,897)
19	Clerk of the Court - Revenue from the City of Manassas Park	\$0	\$4,094	(\$4,094)
20	Clerk of the Court - Reversion of Local Aid to the Commonwealth	\$0	\$66,851	(\$66,851)
21	Clerk of the Court - Shift 4000 funding to Non-Departmental (OCA 680017)	(\$103,349)	\$0	(\$103,349)
22	Commonwealth's Attorney - Admin Support Assistant II	\$59,780	\$59,780	\$0
23	Commonwealth's Attorney - Compensation Adjustments	\$113,498	\$0	\$113,498
24	Commonwealth's Attorney - Copier lease and maintenance costs for Victim Witness	\$4,000	\$4,000	\$0
25	Commonwealth's Attorney - Revenue from the City of Manassas	\$0	\$4,803	(\$4,803)



Public Safety Adjustments (Cont.)

#	Public Safety	FY 14 Expenditure	FY 14 Revenue	FY 14 Net Change
26	Commonwealth's Attorney - Revenue from the City of Manassas Park	\$0	\$0	\$0
27	Commonwealth's Attorney - Reversion of Local Aid to the Commonwealth	\$0	\$72,647	(\$72,647)
28	Department of Fire and Rescue (DFR) - 24-hr medic unit funded by EMS Revenue (half year)	\$869,000	\$869,000	\$0
29	DFR - Change in Cost Recovery and Operating Transfers between DFR (10/100) and EMS DFR (10/119) resulting from FY 13 initiatives becoming full year in FY 14 instead of half year.	(\$282,316)	\$259,327	(\$541,643)
30	DFR - Compensation Adjustments	\$1,282,003	\$0	\$1,282,003
31	DFR - Decrease to 4000 series to reflect FRA absorption of fees for network login	(\$250,000)	\$0	(\$250,000)
32	DFR - Eliminate shift differential budget per efficiencies	(\$135,727)	\$0	(\$135,727)
33	DFR - EMS Billing Manager funded by EMS Billing Revenue	\$91,000	\$91,000	\$0
34	DFR - EMS Initiatives are not supported solely with new EMS Billing Revenue. A portion of the new initiatives are supported by a shift within the EMS Billing OCA.	(\$670,000)	(\$516,170)	(\$153,830)
35	DFR - Funds transferred from fire levy for 24-hr truck unit	\$1,300,000	\$1,300,000	\$0
36	DFR - Increase to 4000 series to cover maintenance increases related to public safety business applications in DoIT	\$406,000	\$406,000	\$0
37	Finance - Risk Mgmt - Shift the insurance premium budget that came over from Department of Parks and Recreation from Risk Mgmt to the Self Insurance	(\$365,025)	\$0	(\$365,025)
38	Finance - Shift from Parks and Recreation to cover Risk Management work	\$542,664	\$0	\$542,664
39	General Debt - 2013 COPS debt refunding (ADC Jail Expansion)	(\$95,458)	\$0	(\$95,458)
40	General Debt - Police Driver Training Facility Payment	(\$250)	\$0	(\$250)
41	General District Court - Compensation Adjustments	\$1,275	\$0	\$1,275
42	General District Court - Increase court fine revenue	\$0	\$500,000	(\$500,000)
43	Juvenile Court Service Unit (JCSU) - Compensation Adjustments	\$14,558	\$0	\$14,558
44	JCSU - Contractual support resource shift	\$0	\$0	\$0
45	JCSU - Reduction in JABG grant resulting in no more paid curfew sweeps	(\$14,761)	(\$14,761)	\$0
46	Juvenile & Domestic Relations Court - Shift within JDRC as a 2010 audit identified the court as submitting local court appointed attorney payment vouchers to the state for payment in local ordinance cases. The court is mandated to submit local court appointed attorney payment vouchers to the charging jurisdiction.	\$0	\$0	\$0
47	Law Library - Compensation Adjustments	\$2,724	\$0	\$2,724
48	Non-Departmental - Funding for Clerk of Court ISF	\$103,349	\$0	\$103,349
49	Non-Departmental - LODA (Line of Duty) projected increase	\$70,000	\$0	\$70,000
50	Office of Criminal Justice Services (OCJS) - Compensation Adjustments	\$67,030	\$0	\$67,030
51	OCJS - Reversion of Local Aid to the Commonwealth: Funds allocated through Grant process, supplant issue, may only be used for programmed purposes	\$46,581	\$46,581	\$0
52	OCJS -Revenue support from City of Manassas/Manassas Park for 1 FTE for Intensive Community Supervision Program, FTE established in FY 13.	\$0	(\$34,847)	\$34,847
53	Police - Compensation Adjustments	\$1,570,273	\$0	\$1,570,273
54	Police - Four Police Officer I positions	\$412,000	\$0	\$412,000
55	Police - Increase to 4000 series to cover maintenance increases related to public safety business applications in DoIT	\$406,000	\$406,000	\$0
56	Police - Reversion of Local Aid to the Commonwealth. Expenditure increases overtime budget.	\$427,054	\$427,054	\$0
57	Police - Shift revenue for concealed weapons permits within department (\$32K)	\$0	\$0	\$0
58	Police Department - FY 14 Staffing Plan (10 sworn officers)	\$1,592,319	\$0	\$1,592,319
59	Police Department - School resources officers for high schools and middle schools (13 police officer/2 support positions)	\$2,495,186	\$0	\$2,495,186
60	Public Safety Communications - Compensation Adjustments	\$179,486	\$0	\$179,486



Public Safety Adjustments (Cont.)

#	Public Safety	FY 14 Expenditure	FY 14 Revenue	FY 14 Net Change
61	Public Works - Buildings and Grounds - Bed Bug Removal Contract	\$72,000	\$0	\$72,000
62	Public Works - Community Based Corrections Plan for future expansion of Adult Detention Center	\$150,000	\$0	\$150,000
63	Public Works - Fleet - Vehicle replacement budget increase for 10 police officers	\$70,000	\$0	\$70,000
64	Public Works - Fleet - Vehicle replacement budget increase for 8 police officers	\$56,000	\$0	\$56,000
65	Public Works - Fleet - Vehicle replacement of two Fire and Rescue ambulances	\$500,000	\$500,000	\$0
66	Public Works - Property and Facility Management - Shift from fire levy to fund lease budget for new F&R lease approved in FY 13	\$34,976	\$34,976	\$0
67	Sheriff - Compensation Adjustments	\$184,578	\$0	\$184,578
68	Sheriff - Concealed weapons permit background checks	\$75,000	\$75,000	\$0
69	Sheriff - FTE shift from Management Leadership to Administration	\$0	\$0	\$0
70	Sheriff - Revenue from the City of Manassas	\$0	(\$31,981)	\$31,981
71	Sheriff - Revenue from the City of Manassas Park	\$0	(\$7,259)	\$7,259
72	Sheriff - Reversion of Local Aid to the Commonwealth	\$0	\$72,352	(\$72,352)
Total Public Safety Adjustments		\$17,623,035	\$5,459,188	\$12,163,847

Transportation Adjustments

#	Transportation	FY 14 Expenditure	FY 14 Revenue	FY 14 Net Change
1	CIP Construction - Eliminate Transportation Improvement Roadway Program	(\$1,500,000)	\$0	(\$1,500,000)
2	CIP Proffers - Logmill Road (Parnell Court to Route 15)	\$82,398	\$82,398	\$0
3	CIP Proffers - Minnieville Road (Springgs Road to Route 234)	\$575,672	\$575,672	\$0
4	CIP Proffers - Prince William Parkway (Old Bridge to Minnieville)	\$2,329	\$2,329	\$0
5	CIP Proffers - Route 28 (Linton Hall to Fitzwater)	\$3,210	\$3,210	\$0
6	CIP Proffers - Six Year Secondary Road Plan - Aden Road Bridge	\$10,500	\$10,500	\$0
7	CIP Proffers - Six Year Secondary Road Plan - Traffic Cost Center	\$201,500	\$201,500	\$0
8	CIP Proffers - TRIP - Gideon Drive Sidewalk	\$142,948	\$142,948	\$0
9	CIP Proffers - TRIP - Hoadly Road Trail	\$210,097	\$210,097	\$0
10	CIP Proffers - University Boulevard (Prince William Parkway to Sudley Manor Drive)	\$266,385	\$266,385	\$0
11	General Debt - Rollins Ford Road	\$808,000	\$0	\$808,000
12	General Debt - Route 1 Improvement (Neabsco Mills to Featherstone)	\$1,351,200	\$0	\$1,351,200
13	General Debt - Route 1 North (Neabsco Mills to Featherstone) - Debt savings based on BOCS Resolution 13-110 approved on February 19, 2013.	(\$450,000)	\$0	(\$450,000)
14	Planning - Shift Washington Airport Task Force budget to Transportation	(\$83,000)	\$0	(\$83,000)
15	Transportation - Compensation Adjustments	\$77,393	\$0	\$77,393
16	Transportation - Electricity for streetlights	\$200,000	\$0	\$200,000
17	Transportation - Transfer/shift of Washington Airport Task Force membership budget and Stafford Airport contribution from Planning	\$83,000	\$0	\$83,000
18	Transportation - TRIP operating contractual services	(\$57,000)	\$0	(\$57,000)
Total Transportation Adjustments		\$1,924,632	\$1,495,039	\$429,593



General Fund Revenue & Resource Summary

Title	FY 13 Adopted Budget	FY 14 Adopted Budget	Dollar Change FY 13 / FY 14 Adopted	% Change FY 13 / FY 14 Adopted
General Revenues:				
All Real Estate Taxes:				
Real Estate - Current Year	\$508,161,000	\$528,871,000	\$20,710,000	4.08%
Real Estate Tax Refunds	(\$9,274,000)	(\$10,313,000)	(\$1,039,000)	11.20%
Tax Deferrals	\$0	\$0	\$0	0.00%
Land Redemption	\$315,000	\$315,000	\$0	0.00%
Real Estate Taxes- Public Service	\$17,982,000	\$18,154,000	\$172,000	0.96%
Real Estate Penalties- Current Year	\$2,185,000	\$1,597,000	(\$588,000)	-26.91%
Total All Real Estate Taxes	\$519,369,000	\$538,624,000	\$19,255,000	3.71%
All Personal Property Taxes:				
Personal Property	\$131,410,000	\$145,210,000	\$13,800,000	10.50%
Personal Property - Prior Year	\$50,000	\$50,000	\$0	0.00%
Personal Property Tax Deferrals	(\$85,000)	\$100,000	\$185,000	-217.65%
Personal Property Penalty-Current Year	\$1,310,000	\$1,450,000	\$140,000	10.69%
Total All Personal Property Taxes	\$132,685,000	\$146,810,000	\$14,125,000	10.65%
Interest On Taxes:				
Interest On All Taxes	\$1,513,000	\$1,328,000	(\$185,000)	-12.23%
Total Interest On Taxes	\$1,513,000	\$1,328,000	(\$185,000)	-12.23%
Total General Property Taxes	\$653,567,000	\$686,762,000	\$33,195,000	5.08%
Other Local Taxes:				
Local Sales Tax	\$52,673,000	\$57,656,000	\$4,983,000	9.46%
Sales Tax On Daily Rental	\$185,000	\$204,000	\$19,000	10.27%
Consumer's Utility Tax	\$13,740,000	\$13,566,000	(\$174,000)	-1.27%
Telecommunications Sales & Use Tax	\$18,850,000	\$19,040,000	\$190,000	1.01%
Bank Stock Tax	\$1,500,000	\$971,000	(\$529,000)	-35.27%
BPOL Taxes- Local Businesses	\$22,878,135	\$23,564,000	\$685,865	3.00%
BPOL Taxes- Public Service	\$1,185,000	\$1,221,000	\$36,000	3.04%
Motor Vehicles-Regular	\$7,770,000	\$8,060,000	\$290,000	3.73%
Recordation Taxes*	\$5,615,000	\$6,868,000	\$1,253,000	22.32%
Additional Taxes On Deeds	\$1,460,000	\$1,475,000	\$15,000	1.03%
Transient Occupancy Tax	\$1,250,000	\$1,404,000	\$154,000	12.32%
Total Other Local Taxes	\$127,106,135	\$134,029,000	\$6,922,865	5.45%
Total Local Tax Sources	\$780,673,135	\$820,791,000	\$40,117,865	5.14%
Additional Revenue Sources:				
Revenue From Money & Property	\$8,606,000	\$7,545,000	(\$1,061,000)	-12.33%
Misc Revenue	\$7,000	\$7,000	\$0	0.00%
State Revenue	\$917,500	\$1,119,500	\$202,000	22.02%
Federal Revenue	\$94,500	\$99,000	\$4,500	4.76%
Total Additional Revenue Sources	\$9,625,000	\$8,770,500	(\$854,500)	-8.88%
Total General Revenues	\$790,298,135	\$829,561,500	\$39,263,365	4.97%



General Fund Revenue & Resource Summary (Cont.)

Title	FY 13 Adopted Budget	FY 14 Adopted Budget	Dollar Change FY 13 / FY 14 Adopted	% Change FY 13 / FY 14 Adopted
<u>Agency Revenue:</u>				
Area Agency on Aging	\$1,735,063	\$1,846,651	\$111,588	6.43%
At Risk Youth	\$5,276,365	\$5,357,922	\$81,557	1.55%
Clerk of the Court	\$4,188,600	\$4,288,729	\$100,129	2.39%
Commonwealth's Attorney	\$1,838,664	\$1,979,894	\$141,230	7.68%
Community Services	\$16,438,812	\$18,838,403	\$2,399,591	14.60%
Cooperative Extension Service	\$531,051	\$514,569	(\$16,482)	-3.10%
County Attorney	\$245,186	\$245,186	\$0	0.00%
Criminal Justice Services	\$1,305,599	\$1,317,333	\$11,734	0.90%
Economic Development	\$14,130	\$256,250	\$242,120	1713.52%
Finance	\$2,139,803	\$2,200,808	\$61,005	2.85%
Fire and Rescue	\$10,002,024	\$12,661,677	\$2,659,653	26.59%
General Debt	\$4,852,060	\$4,379,316	(\$472,744)	-9.74%
General District Court	\$1,892,930	\$2,392,930	\$500,000	26.41%
General Registrar	\$79,854	\$83,669	\$3,815	4.78%
Human Resources	\$20,000	\$21,000	\$1,000	5.00%
Human Rights Office	\$28,580	\$28,580	\$0	0.00%
Information Technology	\$160,591	\$0	(\$160,591)	-100.00%
Juv and Domestic Rel Court	\$81,517	\$81,517	\$0	0.00%
Juvenile Court Service Unit	\$50,404	\$35,643	(\$14,761)	-29.29%
Law Library	\$145,670	\$145,670	\$0	0.00%
Library	\$2,857,049	\$2,986,032	\$128,983	4.51%
Parks and Recreation	\$0	\$1,109,540	\$1,109,540	0.00%
Planning	\$235,400	\$235,400	\$0	0.00%
Police	\$10,424,453	\$11,257,507	\$833,054	7.99%
Public Health	\$137,996	\$577,711	\$439,715	318.64%
Public Safety Communications	\$2,295,235	\$2,295,235	\$0	0.00%
Public Works	\$3,039,468	\$3,848,494	\$809,026	26.62%
Sheriff	\$3,144,585	\$3,252,697	\$108,112	3.44%
Social Services	\$15,824,715	\$16,437,433	\$612,718	3.87%
Unclassified Non-Departmental	\$9,848,522	\$8,792,679	(\$1,055,843)	-10.72%
Total Agency Revenue	\$98,834,326	\$107,468,475	\$8,634,149	8.74%
Total General Fund Revenue	\$889,132,461	\$937,029,975	\$47,897,514	5.39%
<u>County Resources:</u>				
<u>Budgeted County Resources:</u>				
Capital Reserve / CIP / One Time	\$1,000,000	\$1,000,000	\$0	0.00%
Indirect Cost Transfers:				
From Solid Waste	\$926,703	\$981,095	\$54,392	5.87%
From Stormwater Management	\$606,309	\$627,273	\$20,964	3.46%
From Transportation Dept.	\$476,846	\$282,370	(\$194,476)	-40.78%
From Gypsy Moth/Mosquito Control	\$173,795	\$228,137	\$54,342	31.27%
From Development Services	\$2,087,790	\$1,779,643	(\$308,147)	-14.76%
Special Taxing District Debt Support	\$2,400,000	\$2,500,000	\$100,000	4.17%
Total Budgeted County Resources	\$7,671,443	\$7,398,518	(\$272,925)	-3.56%
Total Budgeted Revenue & Resources	\$896,803,904	\$944,428,493	\$47,624,589	5.31%



General Fund Revenue & Resource Summary (Cont.)

Title	FY 13 Adopted Budget	FY 14 Adopted Budget	Dollar Change FY 13 / FY 14 Adopted	% Change FY 13 / FY 14 Adopted
Other County Resources:				
General Turnback	\$7,615,572	\$7,681,647	\$66,075	0.87%
Recordation Tax Revenue Committed For Transportation Projects- Contribution To Reserve*	(\$4,150,000)	(\$5,081,000)	(\$931,000)	22.43%
Recordation Tax Revenue Committed For Transportation Projects- Use Of Information Technology Improvement	\$2,326,122	\$5,081,038	\$2,754,916	118.43%
Plan Support from Year End Turnback Public Safety Technology	\$5,500,000	\$5,500,000	\$0	0.00%
Replacement Fund - Contribution To Revenue Stabilization-	(\$360,000)	(\$360,000)	\$0	0.00%
(Contribution To) / Use Of Add Funds for Park Authority Golf Course Reserve	\$4,088,936	(\$7,562,045)	(\$11,650,981)	-284.94%
Use of Escrowed Dev Fee Stabilization to Support DDS	\$352,488	\$0	(\$352,488)	-100.00%
Use of Senior Tour Bus Replacement Fund	\$24,000	\$24,000	\$0	0.00%
Use of E-911 Technology Fund Reimbursement to the General Fund for CAD TIP in FY 12	\$0	\$5,715,058	\$5,715,058	0.00%
Use of General Fund Designated Fund Balance - Landfill Park Reserve	\$0	\$1,188,036	\$1,188,036	0.00%
Use of General Fund Designated Fund Balance - Landfill Reserve	\$0	\$5,657,717	\$5,657,717	0.00%
Use of Transportation Fund	\$1,963,100	\$373,100	(\$1,590,000)	-80.99%
Total Other County Resources	\$17,280,218	\$18,137,551	\$857,333	4.96%
Total County Resources	\$24,951,661	\$25,536,069	\$584,408	2.34%
Total Revenue & Resources	\$914,084,122	\$962,566,044	\$48,481,922	5.30%

**General Fund Revenue & Resource Summary (Cont.)**

Title	FY 13 Adopted Budget	FY 14 Adopted Budget	Dollar Change FY 13 / FY 14 Adopted	% Change FY 13 / FY 14 Adopted
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Calculation Of County & Schools Split Of Revenue & Resources:**Revenues & Resources Which Are Split Between County & Schools:**

Total General Revenues	\$790,298,135	\$829,561,500	\$39,263,365	4.97%
Less Recordation Tax Revenue*	(\$5,615,000)	(\$6,868,000)	(\$1,253,000)	22.32%
Total Split Between County & Schools	\$784,683,135	\$822,693,500	\$38,010,365	4.84%

**General Fund Total Transferred To
Schools (56.75% in FY 13;
57.23% in FY 14)**

	\$445,307,679	\$470,827,490	\$25,519,811	5.73%
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**County Share Of Split Between County
& Schools (43.25% in FY 13;
42.77% in FY 14)**

	\$339,375,456	\$351,866,010	\$12,490,554	3.68%
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Other County Resources (Not Split):

-Agency Revenue	\$98,834,326	\$107,468,475	\$8,634,149	8.74%
-Budgeted County Resources	\$7,671,443	\$7,398,518	(\$272,925)	-3.56%
-Other County Resources	\$17,280,218	\$18,137,551	\$857,333	4.96%
-Recordation Tax Revenue*	\$5,615,000	\$6,868,000	\$1,253,000	22.32%

**County Share Of
General Fund Total**

	\$468,776,443	\$491,738,554	\$22,962,111	4.90%
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**Total County and
Transfer To Schools**

	\$914,084,122	\$962,566,044	\$48,481,922	5.30%
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Notes:

* Starting in FY 06 Recordation Tax Revenue is excluded from the funds split between the County & Schools. The part designated for Transportation Projects is indicated under Other County Resources.



Five Year Budget Plan

In 1988, the Board of County Supervisors adopted a Financial and Program Planning Ordinance. A major focus of this ordinance is to present to the Board five year revenue and expenditure projections during the annual budget process. This projection process helps the Board gauge the multi-year impacts of fiscal decisions, and weigh the corresponding implications of tax rates and other revenue sources. For FY 14 the five year budget plan shown below gives a picture of the general fund requirements from FY 14 to FY 18.

General Fund Resource and Expenditure Projection

	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Revenue and Resources:					
General Revenue	\$829,561,500	\$861,833,750	\$895,142,750	\$929,206,500	\$965,914,500
Agency Revenue	\$107,468,475	\$105,299,823	\$104,249,085	\$104,194,640	\$104,014,678
County Resources	\$25,536,069	\$18,396,824	\$24,151,896	\$27,764,352	\$19,589,568
Total Revenue & Resources Available	\$962,566,044	\$985,530,397	\$1,023,543,731	\$1,061,165,492	\$1,089,518,746
Expenditures:					
County Government	\$491,738,554	\$496,272,987	\$515,302,558	\$533,510,901	\$540,938,578
Transfer To Schools	\$470,827,490	\$489,257,410	\$508,241,173	\$527,654,591	\$548,580,168
Total Expenditures	\$962,566,044	\$985,530,397	\$1,023,543,731	\$1,061,165,492	\$1,089,518,746
Total Revenue & Resource Balance	\$0	\$0	\$0	\$0	\$0

This forecast will shape fiscal decisions over these five years. The projection is based upon the economic conditions and tax rates at the time this document was prepared.

The multi-year projections used to develop this five year forecast have two distinct parts which are independently developed.

Revenue Projections

Revenue forecasting begins with the work of the County's revenue committee. For non-agency revenues, the committee provides a five year forecast based on historical trends, current economic conditions, and assumptions about future trends. These projections are refined throughout the fall and winter, and finalized in a report used during the budget process. For additional detail concerning non-agency revenues, see the Revenue Summary section.

Agency revenues are projected by the Office of Management and Budget, in conjunction with the involved agencies. Assumptions about State revenues and about local economic conditions are factored into the five year forecast of agency revenues. Historical trends are also an important part of the projection process. For additional detail concerning agency revenues, see the Agency Revenue section of the summary titled General Fund Revenue and Resource Summary and the Revenue Summary section.



Expenditure Projections

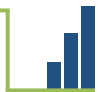
Expenditure projections begin while the proposed budget is under development. A base budget is established for the first year. Any new initiatives begun in the first year are examined for their implications for future fiscal years and made a part of the projections. This part of the projection process is particularly useful in tracking the movement of new initiatives into the budget for future fiscal years.

Prince William County's Office of Management and Budget uses a computer based spreadsheet program to facilitate the preparation of expenditure projections. The program can be customized to make individual agency projections, and is updated from individual data projection modules which produce projections in the following areas:

1. General fund support for capital projects
2. Capital improvements operating costs
3. General debt (capital improvements projects)
4. Pay for performance adjustments
5. Pay plan market adjustments
6. Benefit adjustments
7. Self insurance
8. Five year costs of FY 14 budget initiatives

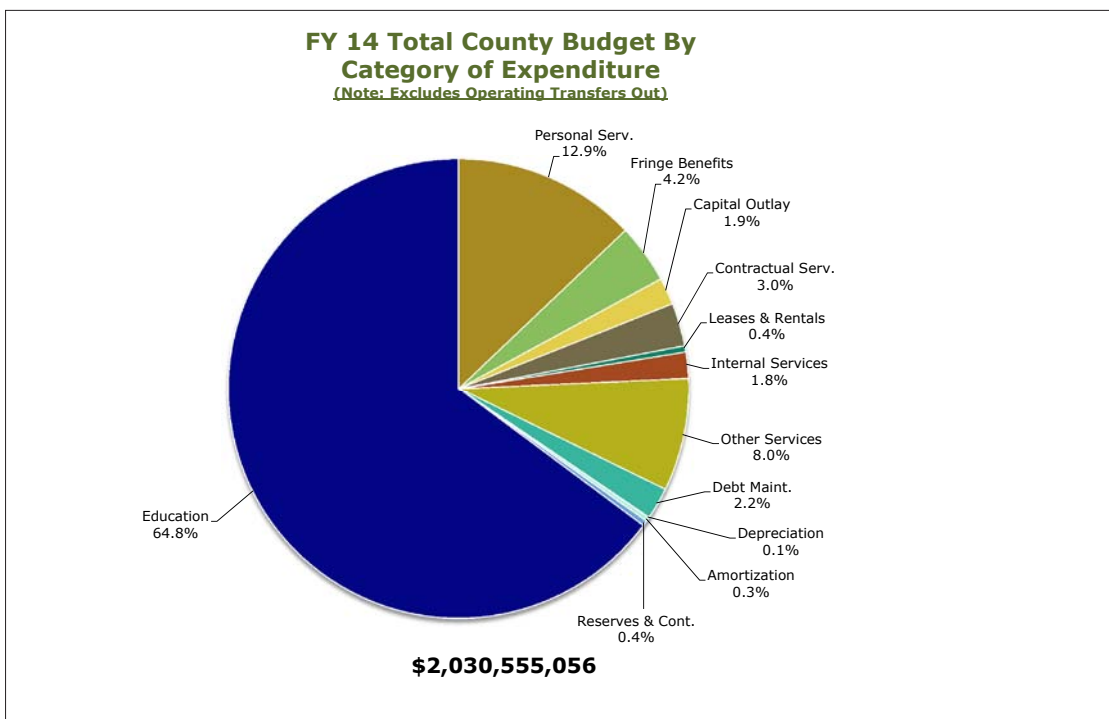
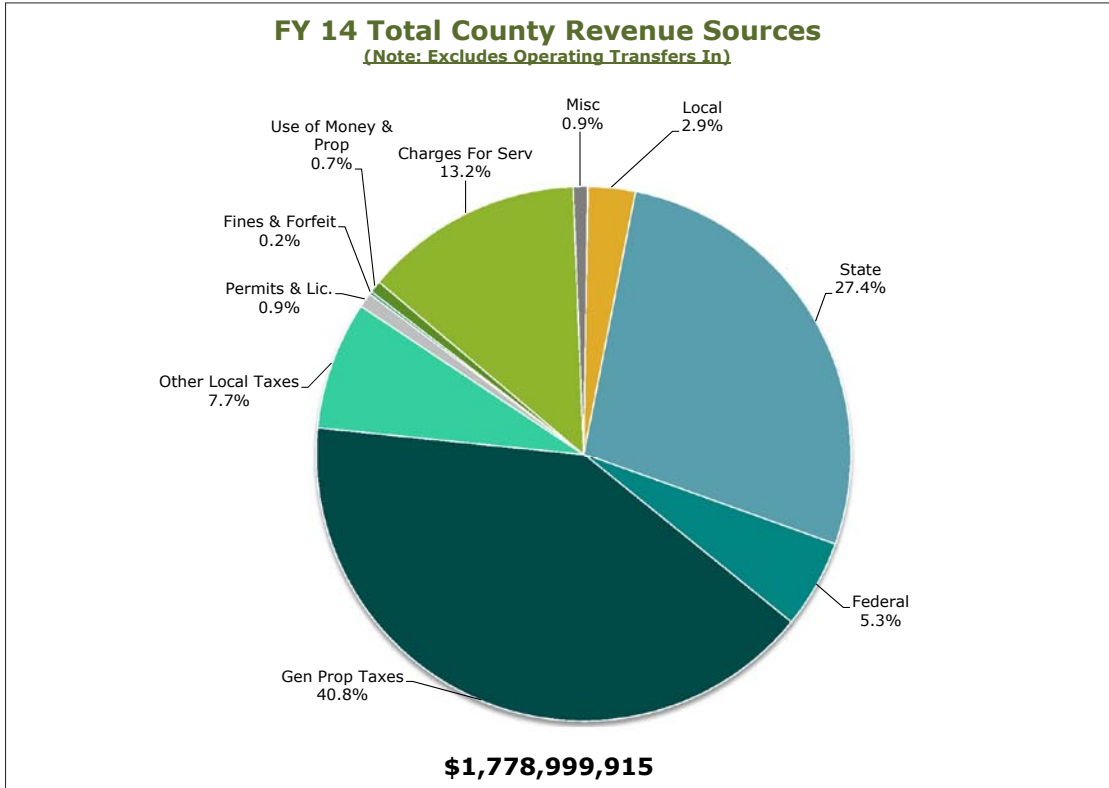
Many factors play a role in the expenditure projections for Prince William County. Some of the key assumptions underlying the expenditure projections are as follows:

- Fund pay for performance in the following years
FY 14-0.0%, FY 15-3.0%, FY 16-0.0%, FY 17-3.0%; FY 18-0.0%
- Fund the following COLA adjustments
FY 14-2.0%, FY 15-0.0%, FY 16-2.0%, FY 17-0.0%; FY 18-2.0%
- Add 69 Police positions from FY 14-18
- Add 97 Fire and Rescue positions from FY 14-18
- Fund annual increase in FY 14-18 for fuel and utilities
- Fund the adopted Capital Improvement Program



Revenue vs. Expenditure Comparison

The pie charts show the expenditure and revenue budgets for all County-wide funds. The detail for these charts is displayed in the Combined Statement of Projected Revenues, Budgeted Expenditures and Projected Changes in Fund Balance located on the next page.





Combined Statement Of Projected Revenues, Budgeted Expenditures And Projected Changes In Fund Balance For The FY 2014 Adopted Fiscal Plan

	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Type	Total FY 14 Adopted
	General Fund	Capital Projects Fund	Special Revenue Fund	Component Units	Enterprise Fund	Internal Service Fund		
Net Assets:								
Invest in Cap Asset net related debt	\$0	\$0	\$0	\$0	\$37,729,000	\$11,661,000	\$0	\$49,390,000
Restricted	\$0	\$0	\$0	\$0	\$0	\$2,848,000	\$0	\$2,848,000
Unrestricted	\$0	\$0	\$0	\$0	(\$3,300,324)	\$105,630,187	\$0	\$102,329,863
Projected Fund Balance:								
Non-spendable	\$277,000	\$199,000	\$0	\$2,146,000	\$0	\$0	\$0	\$2,622,000
Restricted	\$1,274,000	\$29,237,000	\$71,722,849	\$22,873,000	\$0	\$0	\$0	\$125,106,849
Committed	\$89,238,774	\$72,707,161	\$140,000	\$3,985,607	\$0	\$0	\$0	\$166,071,542
Assigned	\$9,135,000	\$32,911,000	\$0	\$72,385,000	\$0	\$0	\$0	\$114,431,000
Unassigned	\$69,129,000	\$0	\$0	(\$22,007,798)	\$0	\$0	\$0	\$47,121,202
Total Fund Balances	\$169,053,774	\$135,054,161	\$71,862,849	\$79,381,809	\$34,428,676	\$120,139,187	\$0	\$609,920,457
Projected Revenues:								
General Property Taxes	\$688,100,915		\$37,038,012	\$0	\$0	\$0	\$0	\$725,138,927
Other Local Taxes	\$137,585,000		\$0	\$0	\$0	\$0	\$0	\$137,585,000
Permits, Priv. Fees and Reg Lic	\$1,960,768		\$14,003,815	\$0	\$8,000	\$0	\$0	\$15,972,583
Fines & Forfeitures	\$3,095,771		\$0	\$0	\$0	\$0	\$0	\$3,095,771
Rev From Use of Money & Prop	\$8,718,546		\$208,839	\$1,277,748	\$1,337,500	\$1,368,826	\$0	\$12,911,459
Charges for Services	\$13,612,993		\$11,373,511	\$27,901,693	\$31,508,235	\$150,815,852	\$504,398	\$235,716,682
Miscellaneous	\$4,918,254	\$5,000,000	\$323,626	\$2,124,162	\$181,839	\$3,029,000	\$0	\$15,576,881
Rev From Other Localities	\$6,844,597		\$0	\$3,369,500	\$0	\$0	\$40,793,831	\$51,007,928
Rev From the Commonwealth of Va	\$43,866,047	\$500,000	\$0	\$442,108,124	\$40,000	\$53,868	\$272,602	\$486,840,641
Rev from the Federal Gov	\$14,225,417		\$29,021,905	\$51,906,721	\$0	\$0	\$0	\$95,154,043
Total Revenues	\$922,928,308	\$5,500,000	\$91,969,708	\$528,687,948	\$33,075,574	\$155,267,546	\$41,570,831	\$1,778,999,915
Budgeted Expenditures:								
Personal Services	\$208,455,973		\$14,662,411	\$21,544,626	\$9,956,135	\$9,382,592	\$0	\$264,001,737
Fringe Benefits	\$66,738,218		\$5,408,974	\$7,423,548	\$2,382,213	\$3,221,032	\$0	\$85,173,984
Contractual Services	\$25,764,482	\$3,413,799	\$7,704,188	\$2,811,876	\$7,587,386	\$14,713,434	\$0	\$61,995,165
Internal Services	\$31,457,061		\$3,688,066	\$1,237,124	\$999,065	\$185,578	\$0	\$37,566,894
Other Services	\$48,111,664	\$4,077,597	\$41,515,943	\$4,809,210	\$4,780,506	\$59,948,794	\$0	\$163,243,713
Debt Maintenance	\$43,050,630		\$516,485	\$0	\$2,180,594	\$80,000	\$0	\$45,827,709
Depreciation			\$0	\$0	\$1,007,569	\$0	\$0	\$1,007,569
Amortization			\$0	\$0	\$5,480,699	\$0	\$0	\$5,480,699
Capital Outlay	\$4,755,000	\$1,111,450	\$6,012,508	\$8,000	\$11,023,036	\$15,948,000	\$0	\$38,857,994
Leases & Rentals	\$8,049,429		\$294,284	\$312,891	\$197,767	\$124,582	\$0	\$8,978,953
Reserves & Contingencies	(\$8,675,782)		\$1,026,651	\$0	\$0	\$0	\$0	(\$7,649,131)
Education		\$208,620,417	\$0	\$991,234,853	\$630,000	\$84,013,668	\$41,570,831	\$1,326,069,769
Total Expenditures	\$427,706,675	\$217,223,263	\$80,829,510	\$1,029,382,128	\$46,224,970	\$187,617,679	\$41,570,831	\$2,030,555,056
Excess (Deficiency) Of Revenues Over Expenditures	\$495,221,633	(\$211,723,263)	\$11,140,198	(\$500,694,180)	(\$13,149,396)	(\$32,350,133)	\$0	(\$251,555,141)
Other Financing Sources (Uses):								
Operating Transfers In	\$21,500,185	\$24,924,314	\$4,280,622	\$499,086,567	\$8,191,810	\$21,328,531	\$0	\$579,312,029
Operating Transfers Out	(\$534,859,369)	(\$2,882,307)	(\$15,012,987)	(\$22,702,780)	(\$1,752,130)	(\$2,102,456)	\$0	(\$579,312,029)
Proceeds From Loans And Bonds		\$67,260,000	\$0	\$0	\$66,000	\$0	\$0	\$67,326,000
Total Other Financing Sources (Uses)	(\$513,359,184)	\$89,302,007	(\$10,732,365)	\$476,383,787	\$6,505,680	\$19,226,075	\$0	\$67,326,000
Excess (Deficiency) Of Revenues Over Expenditures & Other Sources (Uses)	(\$18,137,551)	(\$122,421,256)	\$407,833	(\$24,310,393)	(\$6,643,716)	(\$13,124,058)	\$0	(\$184,229,141)
Projected Total Fund Balance, Ending	\$150,916,223	\$12,632,905	\$72,270,683	\$55,071,417	\$27,784,960	\$107,015,129	\$0	\$425,691,316

Note- Areas in which Fund Balance is Projected to Decline in Excess of 10% are Listed Below:

1. The General Fund balance, on this spreadsheet, is projected to decline by 10.7% or \$18.1 million. The \$18.1 million decline is offset by the planned support of \$18.1 million of Other County Resources as detailed in the General Fund Revenue & Resource Summary contained in this document.
2. The Capital Projects Fund balance is projected to decline 90.6% or \$122.4 million because the Schools have accumulated reserves from prior capital project debt issuances which will be used to begin construction of a new high school over a period of two years. Construction is scheduled to begin in FY 14. This results in a draw down of fund balance.
3. The Component Units Fund balance is projected to decline by 30.6% because the Schools accumulated reserves from prior years which will be used to support expenditure budgets. This results in a draw down of fund balance.
4. The Enterprise Fund balance is projected to decline by 19.3% due to the amounts budgeted for depreciation, amortization and capital outlay expenses (landfill caps and liners) in Solid Waste. This results in a draw down of fund balance.
5. The Internal Service Fund balance is projected to decrease by 10.9%. This is due to the Self Insurance expenditure budget including funding for the maximum exposure which could occur if a large claim is required to be expended.



All Funds Summary of Revenues and Other Financing Sources and Expenditures and Other Financing Uses for Prior Year Actual (FY 12), the Current Year Budget (FY 13) and the Adopted Budget Year (FY 14)

	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	% Change FY 13 To FY 14
Fund Bal/Net Assets, Beginning:				
Invested in Capital Assets	\$32,198,000	\$49,390,000	\$49,390,000	0.00%
Restricted	\$1,250,000	\$2,848,000	\$2,848,000	0.00%
Unrestricted	\$85,263,000	\$121,562,000	\$102,329,863	-15.82%
Fund Balances:				
Non-spendable	\$2,194,000	\$2,622,000	\$2,622,000	0.00%
Restricted	\$129,889,000	\$130,952,000	\$125,106,849	-4.46%
Committed	\$238,764,000	\$190,102,000	\$166,071,542	-12.64%
Assigned	\$130,320,000	\$114,431,000	\$114,431,000	0.00%
Unassigned	\$77,061,000	\$80,693,000	\$47,121,202	-41.60%
Total Fund Balances	<u>\$696,939,000</u>	<u>\$692,600,000</u>	<u>\$609,920,457</u>	<u>-11.94%</u>
<u>Revenues:</u>				
General Property Taxes	\$605,895,390	\$690,419,229	\$725,138,927	5.03%
Other Local Taxes	\$128,533,337	\$130,431,135	\$137,585,000	5.48%
Permits, Priv. Fees and Reg Lic	\$13,850,628	\$12,450,782	\$15,972,583	28.29%
Fines & Forfeitures	\$3,437,874	\$2,586,271	\$3,095,771	19.70%
Rev From Use of Money & Prop	\$20,371,809	\$13,852,300	\$12,911,459	-6.79%
Charges for Services	\$169,118,432	\$207,924,701	\$235,716,682	13.37%
Miscellaneous	\$508,728,535	\$17,477,864	\$15,576,881	-10.88%
Rev From Other Localities	\$9,976,108	\$44,776,853	\$51,007,928	13.92%
Rev From the Commonwealth of Va	\$115,373,039	\$474,703,768	\$486,840,641	2.56%
Rev from the Federal Gov	\$51,097,709	\$89,733,041	\$95,154,043	6.04%
Total Revenues	<u>\$1,626,382,862</u>	<u>\$1,684,355,944</u>	<u>\$1,778,999,915</u>	<u>5.62%</u>
<u>Expenditures:</u>				
Personal Services	\$230,469,712	\$242,172,778	\$264,001,737	9.01%
Fringe Benefits	\$71,535,999	\$81,800,836	\$85,173,984	4.12%
Contractual Services	\$70,222,298	\$53,510,262	\$61,995,165	15.86%
Internal Services	\$30,646,698	\$33,059,079	\$37,566,894	13.64%
Other Services	\$132,637,066	\$151,679,994	\$163,243,713	7.62%
Debt Maintenance	\$51,365,273	\$44,637,704	\$45,827,709	2.67%
Depreciation	\$6,212,679	\$1,007,569	\$1,007,569	0.00%
Amortization	\$1,503,278	\$7,055,699	\$5,480,699	-22.32%
Capital Outlay	\$8,991,942	\$61,839,190	\$38,857,994	-37.16%
Leases & Rentals	\$7,313,078	\$8,227,191	\$8,978,953	9.14%
Reserves & Contingencies	\$0	(\$5,506,352)	(\$7,649,131)	38.91%
Education	\$1,071,528,691	\$1,196,757,387	\$1,326,069,769	10.81%
Total Expenditures	<u>\$1,682,426,715</u>	<u>\$1,876,241,337</u>	<u>\$2,030,555,056</u>	<u>8.22%</u>
Excess (Deficiency) Of Revenues Over Expenditures	<u>(\$6,043,853)</u>	<u>(\$191,885,393)</u>	<u>(\$251,555,141)</u>	<u>31.10%</u>
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	\$671,802,068	\$550,886,231	\$579,312,029	5.16%
Operating Transfers Out	(\$671,802,068)	(\$550,886,231)	(\$579,312,029)	5.16%
Proceeds From Loans And Bonds	\$48,819,658	\$109,205,850	\$67,326,000	-38.35%
Total Other Financing Sources (Uses)	<u>\$48,819,658</u>	<u>\$109,205,850</u>	<u>\$67,326,000</u>	<u>-38.35%</u>
Excess (Deficiency) Of Revenues Over Expenditures & Other Sources (Uses)	<u>(\$7,224,195)</u>	<u>(\$82,679,543)</u>	<u>(\$184,229,141)</u>	<u>122.82%</u>
Total Fund Balance, Ending *	<u>\$689,714,805</u>	<u>\$609,920,457</u>	<u>\$425,691,316</u>	<u>-30.21%</u>

* Fund Balance for FY 13 and FY 14 is Projected.



Summary of Full Time Equivalent Positions (FTE)

Department / Agency	FY 10 Adopted FTE Positions	FY 11 Adopted FTE Positions	FY 12 Adopted FTE Positions	FY 13 Adopted FTE Positions	FY 14 Adopted FTE Positions	Position Change FY 13 to FY 14	Percent Change FY 13 to FY 14
General Governmental:							
Board Of County Supervisors	19.00	18.00	22.00	25.00	25.00	0.00	0.00%
Office Of Executive Management (1)	54.95	49.95	24.00	24.00	25.00	1.00	4.17%
Audit Services (1)	0.00	7.00	7.00	7.00	1.00	-6.00	-85.71%
County Attorney	25.00	24.00	25.00	27.00	27.00	0.00	0.00%
Sub Total	98.95	98.95	78.00	83.00	78.00	-5.00	-6.02%
Administration:							
Finance	145.00	147.00	149.00	155.00	156.00	1.00	0.65%
General Registrar	11.00	11.00	11.00	11.00	13.00	2.00	18.18%
Management & Budget (1)	0.00	0.00	11.00	11.00	11.00	0.00	0.00%
Human Resources (1)	0.00	0.00	18.50	18.50	23.50	5.00	27.03%
Human Rights Office	5.00	5.00	5.00	5.00	5.00	0.00	0.00%
Off. Of Information Technology	77.53	77.53	77.00	79.00	79.00	0.00	0.00%
Sub Total	238.53	240.53	271.50	279.50	287.50	8.00	2.86%
Judicial Administration:							
Clerk Of The Court	48.00	46.00	46.00	46.00	46.00	0.00	0.00%
Circuit Court Judges	9.00	9.00	9.00	9.00	9.00	0.00	0.00%
Commonwealth's Attorney	41.00	41.00	42.00	43.00	44.00	1.00	2.33%
Criminal Justice Services	37.60	37.60	37.60	39.60	39.60	0.00	0.00%
General District Court	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Juvenile Court Services Unit	9.00	8.00	8.00	8.00	8.00	0.00	0.00%
Law Library	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Sub Total	146.60	143.60	144.60	147.60	148.60	1.00	0.68%
Planning And Development:							
Economic Development	13.00	13.00	13.00	13.00	13.00	0.00	0.00%
Planning	33.05	32.05	32.50	32.50	33.50	1.00	3.08%
Transportation	53.80	53.80	52.80	50.80	50.80	0.00	0.00%
Development Services	87.50	86.50	85.50	88.50	95.50	7.00	7.91%
Public Works	336.94	337.27	340.52	344.52	346.52	2.00	0.58%
Sub Total	524.29	522.62	524.32	529.32	539.32	10.00	1.89%
Public Safety:							
Fire And Rescue	484.50	514.50	529.50	549.70	574.70	25.00	4.55%
Adult Detention Center	337.00	337.00	337.00	337.00	339.00	2.00	0.59%
Police	750.20	747.20	751.00	763.00	792.00	29.00	3.80%
Sheriff	87.00	89.00	91.50	94.50	94.50	0.00	0.00%
Public Safety Communications	98.00	98.00	103.00	103.00	103.00	0.00	0.00%
Sub Total	1,756.70	1,785.70	1,812.00	1,847.20	1,903.20	56.00	3.03%



Summary of Full Time Equivalent Positions (FTE) (Cont.)

Department / Agency	FY 10 Adopted FTE Positions	FY 11 Adopted FTE Positions	FY 12 Adopted FTE Positions	FY 13 Adopted FTE Positions	FY 14 Adopted FTE Positions	Position Change FY 13 to FY 14	Percent Change FY 13 to FY 14
Human Services:							
Community Services	265.38	264.88	266.88	279.88	286.71	6.83	2.44%
Cooperative Extension Service	7.02	7.69	7.81	7.81	7.14	-0.67	-8.58%
At Risk Youth & Family Services	2.00	2.00	4.60	4.60	5.00	0.40	8.70%
Area Agency On Aging	28.21	30.07	31.40	32.14	32.14	0.00	0.00%
Housing & Community Dev.	29.00	29.00	28.00	27.00	27.00	0.00	0.00%
Public Health	6.60	3.60	3.60	3.60	3.60	0.00	0.00%
Social Services	298.36	307.99	309.39	309.39	307.46	-1.93	-0.62%
Sub Total	636.57	645.23	651.68	664.42	669.05	4.63	0.70%
Parks and Library:							
Library	168.39	164.33	163.33	163.33	163.86	0.53	0.32%
Parks and Recreation (2)	0.00	0.00	0.00	0.00	382.07	382.07	0.00%
Sub Total	168.39	164.33	163.33	163.33	545.93	382.60	234.25%
Total FTE Positions	3,570.03	3,600.96	3,645.43	3,714.37	4,171.60	457.23	12.31%
PWC Population (3)	402,002	409,345	413,396	419,678	425,960	---	---
PWC FTE Positions Per 1,000 Population (4)	8.88	8.80	8.82	8.85	9.79	---	---

(1) For FY 11 the Audit Services portion of the Office Of Executive Management (OEM) was split out into a separate Agency.

For FY 12 the Human Resources and Office of Management & Budget portions were split out into separate agencies.

(2) After the adoption of the FY 2013 Budget, the BOCS approved the creation of the Department of Parks and

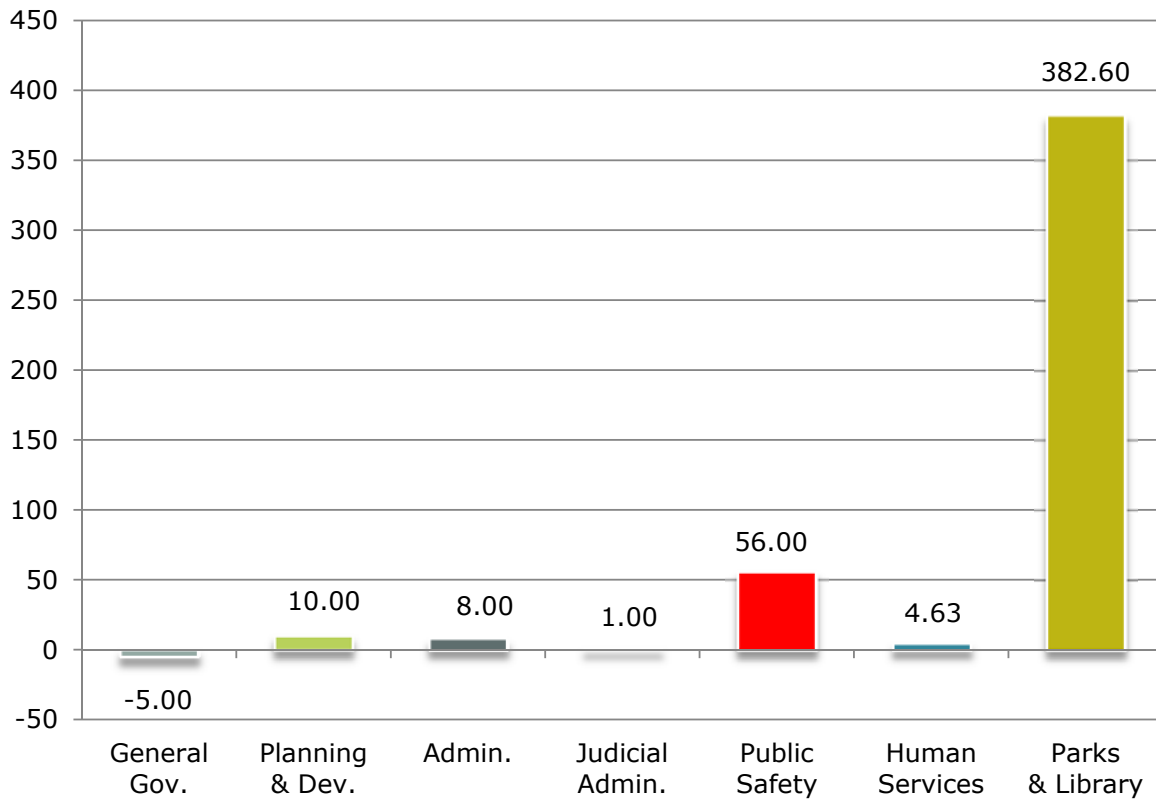
Recreation by merging the functions of the Prince William County Park Authority into the County government.

(3) Source County Population: Estimates and projections are from the Prince William County Department of Finance

(4) The number of PWC FTE Positions Per 1,000 Population in the FY 2014 Adopted Budget increased to 9.77 due to the merging of the Park Authority into the County government as the Department of Parks and Recreation. After excluding the 382.07 FTEs in the Department of Parks and Recreation FY 2014 Adopted Budget, the number of PWC FTE Positions Per 1,000 Population is 8.87.



FY 13 to FY 14 Full Time Equivalent Position Change



457.23 FTE Position Increase *

Note: Detail concerning the position change is located in the Position Summary of Full Time Equivalent Positions and in the agency budget pages in this document.

* Note: The Parks and Library category increased 376.76 in the FY 14 base budget due to the merging of the Park Authority into the County government as the Department of Parks and Recreation. After accounting for this base budget addition, the Parks and Library category experienced a net change of 5.84 FTEs in the FY 14 adopted budget.



Percent Share of Total General County Budget

(Excludes Transfer To Schools)

Department / Agency	FY 10 Adopted % Of Budget	FY 11 Adopted % Of Budget	FY 12 Adopted % Of Budget	FY 13 Adopted % Of Budget	FY 14 Adopted % Of Budget
<u>General Governmental:</u>					
Board Of County Supervisors	0.558%	0.567%	0.704%	0.764%	0.740%
Office Of Executive Management	1.499%	1.356%	0.683%	0.703%	0.660%
Audit Services	0.000%	0.166%	0.158%	0.168%	0.161%
County Attorney	0.722%	0.709%	0.678%	0.735%	0.697%
Sub Total	2.779%	2.798%	2.223%	2.370%	2.258%
<u>Administration:</u>					
Board Of Equalization	0.012%	0.012%	0.011%	0.011%	0.011%
Contingency Reserve	0.194%	0.194%	0.184%	0.228%	0.153%
Finance	3.069%	3.132%	3.332%	3.554%	3.448%
Office of Management & Budget	0.000%	0.000%	0.288%	0.292%	0.273%
Human Resources	0.000%	0.000%	0.504%	0.539%	0.625%
Human Rights Office	0.121%	0.123%	0.119%	0.124%	0.113%
Information Technology	1.411%	1.399%	1.272%	0.565%	0.000%
General Registrar	0.301%	0.293%	0.324%	0.278%	0.429%
Property & Misc. Insurance	0.149%	0.122%	0.115%	0.191%	0.194%
Unemployment Insurance Reserve	0.145%	0.019%	0.032%	0.032%	0.015%
Sub Total	5.402%	5.294%	6.182%	5.815%	5.262%
<u>Judicial Administration:</u>					
Clerk Of The Court	0.862%	0.832%	0.771%	0.792%	0.780%
Circuit Court Judges	0.154%	0.142%	0.138%	0.147%	0.143%
Commonwealth's Attorney	1.021%	1.028%	1.015%	1.064%	1.047%
Criminal Justice Services	0.661%	0.664%	0.633%	0.689%	0.660%
Juvenile Court Service Unit	0.265%	0.239%	0.221%	0.231%	0.220%
General District Court	0.057%	0.055%	0.052%	0.055%	0.053%
Juvenile & Domestic Relations	0.016%	0.014%	0.017%	0.023%	0.021%
Law Library	0.033%	0.036%	0.032%	0.033%	0.033%
Magistrates	0.044%	0.044%	0.041%	0.045%	0.045%
Sub Total	3.113%	3.053%	2.920%	3.080%	3.002%
<u>Planning And Development:</u>					
Economic Development	0.478%	0.472%	0.436%	0.457%	0.491%
Planning	0.489%	0.477%	0.464%	0.515%	0.823%
Tran. To Conven. & Visitors Bureau	0.239%	0.208%	0.217%	0.219%	0.223%
Transfer To Housing	0.003%	0.003%	0.005%	0.004%	0.004%
Transfer To Special Revenue Fund	0.442%	0.433%	0.788%	0.750%	0.667%
Transportation	0.525%	0.529%	0.504%	0.513%	0.538%
Public Works	6.333%	6.243%	5.990%	6.295%	6.113%
Sub Total	8.511%	8.365%	8.402%	8.753%	8.860%



Percent Share of Total General County Budget (Cont.)

(Excludes Transfer To Schools)

Department / Agency	FY 10 Adopted % Of Budget	FY 11 Adopted % Of Budget	FY 12 Adopted % Of Budget	FY 13 Adopted % Of Budget	FY 14 Adopted % Of Budget
Public Safety:					
Fire And Rescue	12.498%	13.472%	13.620%	14.007%	13.915%
Public Safety Communications	1.969%	1.972%	3.126%	2.032%	1.927%
Sheriff	1.801%	1.840%	1.828%	1.913%	1.810%
Transfer To Jail	5.055%	5.107%	4.980%	5.146%	5.135%
Police	16.731%	16.960%	16.377%	17.136%	17.421%
Sub Total	38.055%	39.351%	39.930%	40.234%	40.207%
Human Services:					
Community Services	6.609%	6.920%	6.697%	7.164%	7.330%
Cooperative Extension Service	0.187%	0.185%	0.171%	0.173%	0.162%
Area Agency On Aging	0.697%	0.922%	1.003%	1.141%	1.137%
At Risk Youth And Family Services	1.879%	1.860%	1.772%	1.829%	1.750%
Public Health	0.998%	0.882%	0.864%	0.888%	0.813%
Social Services	8.213%	8.236%	7.656%	6.449%	6.234%
Sub Total	18.584%	19.004%	18.163%	17.643%	17.427%
Parks And Library:					
Library	3.060%	3.073%	2.893%	2.912%	2.777%
Park Authority Local Contribution	3.452%	3.093%	2.999%	3.263%	0.000%
Parks and Recreation	0.000%	0.000%	0.000%	0.000%	3.366%
Sub Total	6.512%	6.166%	5.892%	6.175%	6.143%
Debt / CIP:					
Trans To Construction Funds	2.347%	1.345%	4.158%	3.053%	1.459%
Trans To Vol. Fire Const. Fund	0.000%	0.000%	0.169%	0.038%	0.155%
Trans To IT Internal Serv Const Func	0.000%	0.000%	0.037%	1.548%	2.914%
Transfer to Enterprise Fund	0.000%	0.000%	0.000%	0.007%	1.399%
General Debt	11.301%	11.404%	10.070%	9.090%	8.938%
NoVa Criminal Justice Acad. Debt	0.000%	0.000%	0.000%	0.099%	0.092%
UOSA Expansion	0.098%	0.097%	0.092%	0.091%	0.000%
Sub Total	13.746%	12.846%	14.527%	13.927%	14.957%
Non-Departmental:					
Unclassified Administrative	3.300%	3.122%	1.761%	2.004%	1.885%
Sub Total	3.300%	3.122%	1.761%	2.004%	1.885%
Total	100.000%	100.000%	100.000%	100.000%	100.000%



FY 14 Base Budget Adjustments Affecting Multiple Agencies

There are three budget adjustments in the FY 14 base budget that affect multiple agencies. Each adjustment is described separately below, followed by the list of agencies and the expenditure addition or reduction.

1. Compensation Adjustment for Anticipated Turnover

Employee compensation for each agency includes the salaries, benefits and budgeted increases that may include either pay plan or pay-for performance increases, calculated for its complement of full-time equivalent employees (FTEs). This total compensation figure is adjusted in the base budget to account for turnover and the associated savings when longer term employees are replaced by individuals coming in at lower points on the pay scale.

In FY 14 this savings is allocated to each agency that is (1) not a state or federal agency encompassed within the Prince William County budget structure and (2) has 21 or more FTEs in the general fund portion of their budget. Larger agencies are more likely to have higher turnover during the year and therefore are in a better position to absorb the anticipated savings than smaller agencies. The amount of anticipated savings allocated is directly related to the number of FTEs in the general fund portion of the agency. In FY 14 the total savings allocation is \$1.69 million.

The following is the net expenditure change from the FY 13 budget to the FY 14 base in each agency; please note that () signifies a reduction in the agency's budget:

- | | |
|--------------------------------------|---|
| ▪ Aging - (\$18,823) | ▪ Library - \$67,135 |
| ▪ Audit Services - \$1,220 | ▪ Management & Budget - \$10,139 |
| ▪ Clerk of the Court - \$2,500 | ▪ Parks & Recreation - (\$91,884) |
| ▪ Community Services - \$223,200 | ▪ Planning - \$39,866 |
| ▪ County Attorney - (\$3,143) | ▪ Police - (\$129,031) |
| ▪ Economic Development - \$91,507 | ▪ Public Safety Communications - (\$21,500) |
| ▪ Executive Management - (\$8,909) | ▪ Public Works - (\$71,713) |
| ▪ Fire & Rescue - (\$190,292) | ▪ Sheriff - \$16,741 |
| ▪ Finance - (\$85,472) | ▪ Social Services - \$173,165 |
| ▪ Human Resources - \$3,472 | ▪ Transportation - \$591 |
| ▪ Information Technology - (\$8,319) | ▪ Non-Departmental - (\$20,864) |

2. Boards, Committees and Commissions Receiving Stipends

As of January 2013, all Board, Committee and Commission appointees who receive stipends will be subject to FICA withholding, in accordance with an Internal Revenue Service ruling. The County's share of FICA is an added expense in the budgets of the respective agencies. The following is the net expenditure change from the FY 13 budget to the FY 14 base in each agency:

- Registrar - \$1,380
 - Electoral Board - \$1,380
- Adult Detention Center - \$643
 - Jail Board (non-employees) - \$276
 - Jail Board (employees) - \$367



- Planning - \$7,568
 - Architectural Review Board - \$367
 - Board of Zoning Appeals - \$321
 - Historical Commission - \$689
 - Planning Commission - \$5,921
- Community Services - \$505
 - Community Services Board - \$505
- Board of Equalization - \$2,356
- Economic Development - \$2,020
 - Industrial Development Authority - \$2,020
- Social Services - \$734
 - Social Services Board - \$734
- Parks & Recreation - \$2,938
 - Parks Board - \$2,938

3. Revision of Internal Service Fund (ISF) Technology Billing

In FY 12 the Department of Information Technology’s (DoIT) formula to develop each agency’s IS bill was revised to better align actual costs with activities. In FY 13 the ISF formula was adjusted to include telephones and radios in the ISF, and in FY 14 the formula was adjusted again to bring the remaining activities - Administration, Business Group, GIS Data Services and GIS Technical Solutions - into the ISF. The cost bases for the majority of DoIT activities are as follows:

Insert Doit billing here

Unit Cost Base	DoIT Activity
Network Logins	Administration
	IT Business Group
	Cyber Security & IT Policy Group
	Technology Hosting Centers
	Capital Replacement
	Web Solutions & Services
Radios	Radio Communications
Telephones (landlines)	Network Communications
Computers	Customer & Technology Advocate



In the case of business applications, GIS activities and Project Management/Independent Verification & Validation (IV&V), the support costs are “hosted” in the agency or agencies most closely associated with the application:

Unit Cost Base	DoIT Activity
Network Logins	Administration
	IT Business Group
	Cyber Security & IT Policy Group
	Technology Hosting Centers
	Capital Replacement
	Web Solutions & Services
Radios	Radio Communications
Telephones (landlines)	Network Communications
Computers	Customer & Technology Advocate

The following is the net expenditure change from the FY 13 budget to the FY 14 base in each agency’s ISF bill for technology; () denote budget reductions:

- Adult Detention Center - (\$180,352)
- Aging - (\$6,477)
- At Risk Youth & Family Services - (\$3,401)
- Audit Services - (\$316)
- Board of County Supervisors - \$5,710
- Board of Equalization - (\$446)
- Circuit Court Judges - (\$7,395)
- Commonwealth Attorney - (\$26,169)
- Community Services - (\$70,172)
- Cooperative Extension - (\$3,740)
- County Attorney - (\$10,989)
- Criminal Justice Services - (\$7,777)
- Development Services - \$40,291
- Economic Development - (\$2,283)
- Executive Management - \$2,476
- Fire & Rescue - \$962,676
- Fire & Rescue Association (Volunteers) - \$69,714
- Finance - \$101,817
- General District Court - \$3,088
- General Registrar - \$47,370
- Housing & Community Development - (\$45,168)
- Human Resources - \$85,078
- Human Rights - \$1,868
- Juvenile & Domestic Relations Court - (\$8,876)
- Juvenile Court Services Unit - \$5,392
- Law Library - (\$363)
- Library - (\$101,699)
- Magistrates - \$12,445
- Management & Budget - (\$4,645)
- Parks & Recreation - \$384,967
- Planning - \$1,699,449
- Police - (\$310,687)
- Public Health - \$3,364
- Public Safety Communications - (\$50,513)
- Public Works - (\$20,514)
- Sheriff - (\$46,329)
- Social Services - (\$30,395)
- Transportation - (\$7,775)
- Non-Departmental - (\$242,981)



FY 14 Supplemental Adjustments Affecting Multiple Agencies

Attracting and Retaining Quality County Employees

Prince William County Compensation Policy - The compensation policy is as follows:

Prince William County will have a combination of salaries, benefits, employee development and workplace environment that will attract and retain the most qualified employees in order to implement our vision. To accomplish this, the County recognizes the importance of maintaining salaries that are competitive with other Northern Virginia jurisdictions. Our success in implementing this strategy will be measured by our ability to attract quality applicants, retain quality employees and maintain employee satisfaction.

To implement this compensation policy, we will make every effort, within our position classification structure, to maintain salaries comparable to salaries of similar positions in Fairfax and Arlington counties and the City of Alexandria. The County will annually benchmark its starting salaries with the average starting salaries for these three jurisdictions. Since the County’s pay grades are based on the starting salary figure, increases in the starting salary will result in increases throughout the pay grade.

Implementing the Compensation Policy - The County’s policy will be implemented through the following components:

A. Market Pay Adjustment

Total Cost	\$6,317,147
Supporting Revenue	\$635,766
Total PWC Cost	\$5,681,381

- Market Pay Adjustment** - \$6,223,715 - When an adjustment is required to maintain salaries that are competitive between Prince William and the other Northern Virginia jurisdictions, an across-the-board market pay adjustment is adopted for all County employees. Funding is included to support a 2.0% market pay adjustment in FY 14. Market pay adjustments of 2.0% in FY 16 and FY 18 are included in the five year plan. The total, all funds cost of the 2.0% market pay adjustment is \$6,223,715. Non-general fund sources such as special revenue funds (development fees and Adult Detention Center) and enterprise funds (Solid Waste and Parks & Recreation) provide \$633,745 and the general fund provides \$5,589,970 of the total cost.
- Sunday and Holiday Pay Increase** - \$93,432 - This covers the increased cost of Sunday and holiday pay due to market pay adjustment increases. The total, all funds cost of the Sunday and holiday pay increase is \$93,432. Non-general fund sources such as special revenue funds (Adult Detention Center) and enterprise funds (Solid Waste) provide \$2,021 and the general fund provides \$91,411 of the total cost.
- Five Year Plan Impact** - The five year plan includes the following pay adjustments.

▪ **Market Plan Adjustment**

FY 14	2.0%
FY 15	0.0%
FY 16	2.0%
FY 17	0.0%
FY 18	2.0%



Market pay adjustments are evaluated annually and may need to be adjusted based on actions taken by other Northern Virginia jurisdictions. The total five year cost for these salary initiatives is as follows:

▪ Market Pay Adjustment	\$51,985,078
▪ Sunday and Holiday Pay Increase	<u>\$846,639</u>
TOTAL	\$52,831,717

B. Pay for Performance Adjustment

Total Cost	\$0
Supporting Revenue	\$0
Total PWC Cost	\$0

1. **Pay for Performance Adjustment** - \$0 - No funding is included to support a pay for performance increase for FY 14. The adopted five year plan funds 3.0% pay for performance increases during FY 15 and FY 17. Pay for performance includes the following unless noted otherwise:

- The basic pay for performance increase is calculated on the employee’s current salary/pay as a percentage increase until the employee reaches the maximum salary/pay for that position.
- “Performance Plus” is a lump-sum award that will be added to the first paycheck the employee receives after his/her evaluation, if the performance is rated higher than the “Fully Achieved” rating. This one-time amount is not added to the employee’s base pay. Employees at the maximum salary/pay for their position (“topped out”) are eligible for this award. Funding to support “Performance Plus” is budgeted in FY 15 and FY 17.
- In years when both pay for performance and market adjustments are approved, all employees will receive the pay plan market adjustment authorized by the Board of County Supervisors, except those who receive a “Significantly Below” rating.

2. **Compensation “Rollover”** - Each year compensation actions are rolled over into the next budget year. This includes positions which were funded for a partial year that require a full year budget in the next fiscal year. Pay for performance rollovers are necessary because all employees do not receive their pay for performance increases at the beginning of the fiscal year. Therefore, a pay for performance increase given half way through a fiscal year needs to be funded for the entire next fiscal year. This rollover increases the cost of providing a pay for performance increase to all employees. When no pay for performance increase is authorized, little if any compensation rollover funds are added to the base budget in the next budget year. Although FY 13 included a 3.0% pay for performance increase, compensation rollover is not needed in FY 14.

3. **Five Year Plan Impact** - The five year plan includes the following pay for performance adjustments.

▪ Pay for Performance Adjustment	
FY 14	0.0%
FY 15	3.0%
FY 16	0.0%
FY 17	3.0%
FY 18	0.0%

The total five year cost for annual pay for performance and compensation rollover is as follows:

▪ Pay for Performance Increase	\$27,375,033
▪ Compensation Roll-Over	<u>\$8,227,224</u>
TOTAL	\$35,602,257



C. Virginia Retirement System (VRS) and Group Life Insurance Rate

Total Cost	\$560,488
Supporting Revenue	\$127,349
Total PWC Cost	\$433,139

- VRS Background** - In May 1981 the BOCS approved that the employee share of VRS contributions would be paid by the County. From July 4, 1981, through June 30, 2012, the County paid the 5% employee share for employees.
- VRS Plan 2 Employees Start Paying 5% Employee Share of VRS** - (\$783,943) - During FY 10 the Commonwealth of Virginia passed legislation that created VRS Plan 2 for employees hired after July 1, 2010 and who were not a member of VRS in a previous job. The BOCS approved the FY 12 budget with all Plan 2 employees paying the 5% employee share of VRS. Fiscal Year 2013 savings of \$0.9 million were already included in the FY 14 base budget. Additional FY 14 VRS savings will be \$0.8 million with the savings growing to \$3.9 million by FY 18 as the number of Plan 2 employees hired by PWC increases over time. The total five year VRS savings attributed to Plan 2 employees paying their share of VRS is projected to be \$11,759,144.
- 2012 Legislative Session Approves VRS Pension Reform** - During FY 12 the Commonwealth of Virginia passed additional VRS legislation that required all individuals in VRS who are employed by local governments to pay the 5% employee contribution effective July 1, 2012. As of July 1, 2012, localities no longer had the option of paying the 5% employee share on behalf of employees. The approved state legislation provided local governments the option to phase in the 5% VRS contribution paid by employees over a maximum of five years. However, localities must provide a salary increase to offset the mandatory VRS contributions from employees.
- 1% VRS Offset Cost** - \$3,008,260 - Prince William County elected in the FY 2013 Budget to phase in the 5% employee VRS contribution over a period of five years. Therefore, an annual 1% VRS offset is included in FY 14-17 (the first 1% VRS offset was provided in FY 13) of the five year plan for the following employees at a total five year cost of \$27,492,555:
 - All VRS Plan 1 employees hired on or before June 30, 2010 **will receive** a 1% salary increase on July 1, 2013 to help offset their required 2% contribution to VRS.
 - All VRS Plan 2 employees hired between July 1, 2010 and June 30, 2011 **will receive** a 1% salary increase on July 1, 2012 to help offset their existing 5% employee contribution to VRS.
 - VRS Plan 2 employees hired on or after July 1, 2011 **will not receive** any VRS-related salary increase because they were hired knowing that they are required to make the 5% employee contribution to VRS.
- VRS Plan 1 Savings** - (\$1,663,829) - Prince William County will realize savings as a result of the annual 1% shift in VRS costs from employer to Plan 1 employees as mandated by VRS legislation. Instead of paying the VRS actuarial rate of 18.70% in FY 14, the County will pay a rate of 16.70% because of the cumulative 2% shift to Plan 1 employees (1% shifted in FY 13 and 1% shifted in FY 14). The savings to the County's general fund is \$1.5 million in FY 14 and increases each year to \$4.4 million in FY 17 as Plan 1 employees continue to increase their contribution up to the mandated 5% contribution to VRS. The total five year savings associated with Plan 1 employees paying their share of VRS by FY 17 is projected to be \$16,139,744.
- VRS Actuarial Rate Projected Increases** - Separate from the VRS reform legislation passed by the Commonwealth during FY 12, the VRS actuary completed an actuarial valuation of political subdivision contribution rates for FY 13 and FY 14 as of June 30, 2011. As a result of these valuations the PWC contribution rate for FY 13 increased 3.16% from 15.54% to 18.70% effective July 1, 2012. The rate will remain at 18.70% for FY 14 at no additional cost to the general fund. The VRS rate is projected to increase by 1.16% to 19.86% for FY 15 and FY 16 at an additional general fund cost of \$2.3 million per year. Additionally, the VRS rate is projected to increase another 2.0% to 21.86% for FY 17 and FY 18 at an additional general fund cost of \$4.0 million per year. The combined FY 15 and FY 17 VRS increases will require additional general fund support of \$6.3 million by FY 17. The total five year cost associated with the VRS actuarial increase is \$17,278,218.



7. **Group Life Insurance Rate** - The group life insurance rate increased by 1.04% from 0.28% to 1.32% effective July 1, 2012. The rate is projected to remain at 1.32% for FY 14-18 at no additional cost to the general fund.

8. **Five Year Plan Impact** - The total five year cost for the VRS changes are as follows:

▪ VRS Plan 2 Savings	(\$11,759,144)
▪ VRS Offset	\$27,492,555
▪ VRS Actuarial Increases	\$17,278,218
▪ VRS Plan 1 Savings	<u>(\$16,139,744)</u>
TOTAL	\$16,871,885

D. County Health Insurance / Dental Rate Increase

Total Cost	\$790,677
Supporting Revenue	\$77,462
Total PWC Cost	\$713,215

1. **Description** - The County employer contributions to the Medical Insurance Self Insurance Internal Service account for Health Insurance and Dental will increase by \$790,677. Ten years ago the County moved to self-insurance for health insurance with the creation of a county-wide Medical Insurance Self Insurance Internal Service account. The FY 14 adopted budget amount for the Medical Insurance Self Insurance Internal Service account is \$55,586,000.

2. **For FY 14** - The County employer share of the contribution increase to the Medical Insurance Self Insurance Internal Service account is \$790,677 and is required to maintain the stability of the County's self-insurance for health insurance. This increase includes approximately a 3.0% average increase for the County's health insurance (\$680,142) and a 10.0% increase for dental insurance (\$110,535).

3. **Five Year Plan Impact** - The total five year cost for the County's employer contribution for health insurance / dental is \$25,519,500.

E. Retiree Health Care Cost Increase

Total Cost	\$81,066
Supporting Revenue	\$6,560
Total PWC Cost	\$74,506

1. **Description** - County employees are not provided health insurance coverage upon their retirement. The County Retiree Health Credit Program is available to employees upon separation and retirement from County service. This Retiree Health Credit Program is separate from and in addition to the existing VRS Health Credit Program, which is also totally funded by County contributions. All full-time employees and existing retirees with a minimum of 15 years of County service can receive \$5.50 per month for each year of service, up to a maximum of \$165 per month for 30 years of County service. When the \$45 maximum per month currently offered as part of the State VRS is added, the maximum for 30 years of County service increases to \$210 per month.

▪ An approximate 5% cost increase of \$81,066 in the retiree health care budget is included to cover projected growth in this benefit due to additional retirees. The amount paid to each individual retiree has not increased.

2. **Five Year Plan Impact** - The cumulative five year cost to increase the retiree health care budget at approximately 5% per year is projected to be \$1,194,942.



Summary of FY 2014 Adopted Compensation Adjustments

General Fund	Market Pay Cost	VRS Offset Cost	VRS Savings (Plan 1 and 2)	Delta Dental	Retiree Health	Health Insurance	Total Additions
At Risk Youth & Family Service	\$6,890	\$3,445	(\$2,723)	\$152	\$80	\$681	\$8,525
Audit Services	\$1,954	\$977	\$0	\$34	\$20	\$212	\$3,197
Board of County Supervisors	\$35,044	\$17,522	(\$7,509)	\$1,017	\$478	\$6,311	\$52,863
Circuit Court Judges	\$11,158	\$5,579	(\$2,325)	\$279	\$179	\$2,114	\$16,984
Clerk of the Court	\$59,232	\$29,616	(\$20,009)	\$1,179	\$916	\$6,826	\$77,760
Commonwealth Attorney	\$90,233	\$45,116	(\$30,712)	\$1,174	\$836	\$6,851	\$113,498
Community Services Board	\$430,680	\$215,340	(\$129,017)	\$6,929	\$5,314	\$40,673	\$569,919
Cooperative Extension Service	\$8,712	\$4,356	(\$1,758)	\$101	\$80	\$701	\$12,192
County Attorney	\$58,861	\$29,430	(\$22,282)	\$837	\$537	\$4,266	\$71,649
Criminal Justice Services	\$50,286	\$25,143	(\$14,222)	\$818	\$677	\$4,328	\$67,030
Economic Development	\$25,196	\$12,598	(\$5,749)	\$445	\$259	\$2,678	\$35,427
Finance	\$226,620	\$113,310	(\$76,447)	\$4,548	\$3,045	\$25,628	\$296,704
Fire & Rescue	\$945,763	\$472,881	(\$276,692)	\$16,844	\$10,907	\$112,300	\$1,282,003
General District Court	\$990	\$495	(\$391)	\$17	\$20	\$144	\$1,275
Human Resources	\$36,010	\$18,005	(\$12,360)	\$627	\$378	\$2,819	\$45,479
Human Rights Office	\$9,296	\$4,648	(\$3,230)	\$176	\$100	\$836	\$11,826
Information Technology	\$151,797	\$75,898	(\$48,526)	\$2,219	\$1,572	\$13,799	\$196,759
Juvenile Court Service Unit	\$11,852	\$5,926	(\$4,683)	\$192	\$159	\$1,112	\$14,558
Law Library	\$2,128	\$1,064	(\$841)	\$17	\$20	\$336	\$2,724
Library	\$197,256	\$98,628	(\$56,070)	\$2,942	\$2,110	\$13,757	\$258,623
Non-Departmental	\$244,986	(\$33,310)	(\$603,455)	\$2,528	\$10,312	\$15,925	(\$363,014)
Office of Executive Management	\$46,910	\$23,455	(\$15,727)	\$761	\$478	\$4,502	\$60,379
Office of Management & Budget	\$22,060	\$11,030	(\$8,775)	\$279	\$219	\$1,682	\$26,495
Office on Aging	\$38,832	\$19,416	(\$11,507)	\$582	\$517	\$2,845	\$50,685
Parks & Recreation	\$302,397	\$156,688	(\$43,351)	\$3,210	\$0	\$26,838	\$445,782
Planning	\$31,208	\$15,604	(\$9,940)	\$563	\$386	\$3,789	\$41,610
Police	\$1,184,580	\$592,290	(\$375,503)	\$21,468	\$14,370	\$133,068	\$1,570,273
Public Health	\$6,238	\$3,119	(\$2,280)	\$99	\$60	\$469	\$7,705
Public Safety Communications	\$134,655	\$67,328	(\$44,702)	\$2,757	\$2,050	\$17,398	\$179,486
Public Works	\$248,210	\$124,105	(\$86,580)	\$5,423	\$3,802	\$34,099	\$329,059
Registrar	\$12,720	\$6,360	(\$4,081)	\$256	\$219	\$1,208	\$16,682
Sheriff	\$140,658	\$70,329	(\$45,865)	\$2,450	\$1,791	\$15,215	\$184,578
Social Services	\$406,338	\$203,169	(\$125,656)	\$8,702	\$5,971	\$50,762	\$549,286
Transfer to ADC	\$445,617	\$222,809	(\$150,165)	\$9,031	\$5,952	\$53,603	\$586,847
Transportation	\$56,014	\$28,007	(\$14,104)	\$1,069	\$692	\$5,715	\$77,393
General Fund Total	\$5,681,381	\$2,690,376	(\$2,257,237)	\$99,725	\$74,506	\$613,490	\$6,902,241
Other Funds:							
Adult Detention Center	\$55,075	\$27,538	(\$18,560)	\$1,116	\$736	\$6,625	\$72,530
Development Services	\$144,346	\$72,173	(\$52,623)	\$2,708	\$1,761	\$16,629	\$184,994
Housing & Community Development	\$40,764	\$20,382	(\$15,982)	\$742	\$543	\$3,848	\$50,297
Parks & Recreation	\$148,816	\$74,408	(\$16,771)	\$1,319	\$0	\$6,807	\$214,579
Planning - Special Levy	\$19,648	\$9,824	(\$7,502)	\$429	\$261	\$2,445	\$25,105
Public Works - Const. Crew	\$22,542	\$11,271	(\$7,530)	\$385	\$342	\$2,491	\$29,501
Public Works - Landfill	\$72,763	\$36,382	(\$25,947)	\$1,459	\$1,189	\$11,073	\$96,919
Public Works - Special Levy	\$101,818	\$50,909	(\$33,792)	\$2,072	\$1,424	\$13,318	\$135,749
Transportation	\$29,994	\$14,997	(\$11,828)	\$580	\$304	\$3,416	\$37,463
Other Funds Total	\$635,766	\$317,884	(\$190,535)	\$10,810	\$6,560	\$66,652	\$847,137
All Funds Total	\$6,317,147	\$3,008,260	(\$2,447,772)	\$110,535	\$81,066	\$680,142	\$7,749,378

