

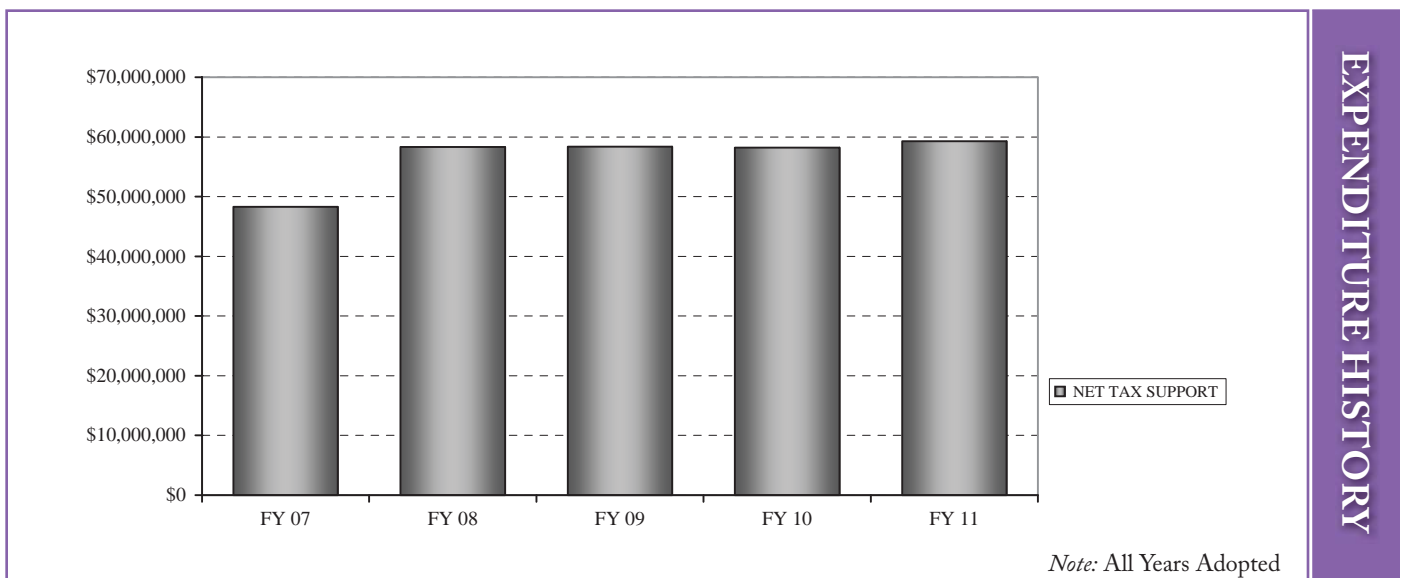
Non-Departmental/Unclassified Administration

EXPENDITURE AND REVENUE SUMMARY

	FY 09 Approp	FY 09 Actual	FY 10 Adopted	FY 11 Adopted	% Change Adopt 10/ Adopt 11
A. Expenditure by Program					
1 Administration	\$33,236,207	\$27,958,868	\$15,481,870	\$14,605,135	-5.66%
2 Medical Insurance - (Internal Services)	\$37,064,758	\$33,344,737	\$42,743,000	\$44,661,000	4.49%
Total Expenditures	\$70,300,965	\$61,303,605	\$58,224,870	\$59,266,135	1.79%

	FY 09 Approp	FY 09 Actual	FY 10 Adopted	FY 11 Adopted	% Change Adopt 10/ Adopt 11
B. Expenditure by Classification					
1 Personal Services	\$674,013	\$109,992	(\$159,931)	(\$240,550)	50.41%
2 Fringe Benefits	\$1,046,382	\$1,040,809	\$1,070,275	\$2,588,625	141.87%
3 Contractual Services	\$2,451,758	\$2,279,520	\$2,317,000	\$3,221,000	39.02%
4 Internal Services	\$4,197,309	(\$93,581)	\$11,819,339	\$10,028,758	-15.15%
5 Other Services	\$34,019,824	\$30,215,186	\$39,640,721	\$40,453,100	2.05%
6 Debt Maintenance	\$0	\$0	\$190,624	\$0	-100.00%
7 Transfers	\$27,911,679	\$27,751,679	\$3,346,842	\$3,215,202	-3.93%
Total Expenditures	\$70,300,965	\$61,303,605	\$58,224,870	\$59,266,135	1.79%

	FY 09 Approp	FY 09 Actual	FY 10 Adopted	FY 11 Adopted	% Change Adopt 10/ Adopt 11
C. Funding Sources					
1 Other Local Taxes	\$2,198,160	\$1,913,076	\$2,025,000	\$1,762,500	-12.96%
2 Revenue From Use of Money & Property	\$1,000,000	\$1,129,125	\$500,000	\$450,000	-10.00%
3 Charges for Services	\$28,753,000	\$30,149,573	\$32,070,000	\$35,318,000	10.13%
4 Miscellaneous Revenue	\$21,680,678	\$21,569,762	\$6,018,528	\$4,092,435	-32.00%
5 Transfers	\$3,097,388	\$3,097,388	\$2,875,863	\$2,391,398	-16.85%
Total Designated Funding Sources	\$56,729,226	\$57,858,924	\$43,489,391	\$44,014,333	1.21%
Net General Tax Support	\$13,571,739	\$3,444,681	\$14,735,479	\$15,251,802	3.50%



I. Major Issues

General Overview Of Unclassified Administrative

The Unclassified Administrative area of the budget includes those budget areas representing general expenditures which are not assigned to specific agency budgets. During the course of the fiscal year, many of these dollars are allocated against agency budgets to properly account for where the expenditures actually occur. As a program becomes established, it will often be assigned to an agency on a permanent basis. The funds, once established, would then be transferred from Unclassified Administrative to the agency budget on a permanent basis. Due to the many items coming into and out of the Unclassified Administrative budget area between budget years, it is difficult to compare different fiscal year totals. The items in the FY 11 Adopted Budget for Unclassified Administrative are discussed below.

A. Non-Departmental Data Processing Applications Support

- \$4,798,779 - A reduction of \$1,790,581 from the FY 10 Adopted amount of \$6,589,660 is due to the following changes. 1) For FY 11 \$1,041,216 of the Data Processing support included in Non-Departmental has been reallocated to agencies' budgets to account for the actual expenditures incurred by each county activity for seat management costs. 2) Zero based budget savings of \$900,000 were identified through a verification of actual vs. anticipated seats eliminated during the FY 10 budget process and a preliminary billing of seat management and application services provided to agencies 3) An Information Security Officer position is added to maintain support for 24/7 agencies at a cost of \$95,000. 4) Compensation increases total \$55,635. The Office of Information Technology requires Non-Departmental general fund support for general governmental and unanticipated data processing applications, as well as major capital and program expansions not associated with a particular agency. Additional information on what these funds support can be found in the Office of Information Technology departmental budget.

B. Self-Insurance Support - \$5,229,979 - The Unclassified Administrative area of the General Fund includes funds to support the internal service fund of the Prince William County Self-Insurance Group (PWSIG). Included in this group are the Self-Insurance Workers Compensation, and the Self-Insurance Casualty Pool. The FY 11 Adopted

Budget is unchanged from the FY 10 Adopted level of \$5,229,979.

C. Transfer from Adult Detention Center Fund

- \$1,151,398 - The transfer of \$1,151,398 to the General Fund from the Adult Detention Center (ADC) is required to compensate the general fund for the cost of implementing the LEOS retirement program for Jail Officers and the Jail Superintendent. The funds are shown under Transfers within the Funding Sources area. Additional information concerning the ADC LEOS retirement program can be found in the Major Issues section of the ADC departmental budget.

D. Funds to Support GASB 45 Requirements

- \$1,240,000 - This item helps support the Board's adopted compensation policy for Prince William County to have a combination of salaries, benefits that include post employment health care, employee development, and workplace environment that will attract and retain the most qualified employees in order to implement our vision.

E. Properties Receiving Tax Reimbursement

- \$41,374 - Funds required to relieve the following non-profit organizations of the burden of tax year 2010 real estate taxes have increased from the FY 10 total of \$30,269 to \$41,374 for FY 11.

▪ Good Shepherd Housing Foundation	\$22,590
▪ Northern Virginia Family Service	<u>\$18,784</u>
TOTAL	\$41,374

II. Compensation Budget Adjustments

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, our ability to retain quality employees, and our ability to 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 built off 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:

A. Market Pay Adjustment

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

1. Category

- Addition
- Base Reduction
- Fees/Revenue Increase
- Five-Year Plan Reduction
- Resource Shifts
- State Cuts

2. Market Pay Adjustment - \$0 - For years in which 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 will be proposed for all County employees. For FY 11 no market pay adjustment is required to maintain competitive salaries with other Northern Virginia jurisdictions.

3. Sunday and Holiday Pay Increase - \$0 - This increase is included for agencies which pay out Sunday and Holiday Pay for years in which a market pay adjustment is granted to County employees.

4. Five-Year Plan Impact - The Five-Year Plan includes the following market pay adjustments.

Market Plan Adjustment

FY 11	0.0%
FY 12	2.0%
FY 13	2.0%
FY 14	2.0%
FY 15	3.0%

Market pay adjustments are a moving target, however, 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	\$59,424,611
Sunday and Holiday Pay Increase	\$862,201
TOTAL	\$60,286,812

B. Pay for Performance Adjustment

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

1. Category

- Addition
- Base Reduction
- Fees/Revenue Increase
- Five-Year Plan Reduction
- Resource Shifts
- State Cuts

2. Pay for Performance Adjustment - \$0 - No funding to support Pay for Performance is included in the Five-Year Plan for FY 11-14. In FY 15 a 3% increase is included. Pay for Performance enables us to Deliver Responsive Individual Value-based Evaluations (DRIVE) as part of the DRIVE system of Pay for Performance.

- The Basic DRIVE compensation 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 as higher than the “Fully Achieved” rating. This one-time amount is not added to the employee’s base pay. Also, employees at the maximum salary/pay for their position (“topped out”) can receive this award

- All employees will also receive whatever pay plan market adjustment is budgeted by the Board of County Supervisors, except those who receive a “Significantly Below” rating

3. Compensation “Roll-Over” - Each year the County’s budget funds the roll-over of compensation actions in the current year into the next budget year. Primarily, this is due to positions which were funded for a part year in the prior year requiring a full year budget for the next fiscal year and due to pay for performance increases 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 roll-over increases the cost of providing a pay for performance increase to all employees. In years in which the prior year budget does not include a pay for performance increase, as was the case for FY 10, little if any additional funds are added to the Base Budget in the next budget year for Compensation Roll-Over. For FY 11, there was a decrease of \$288,036 from the prior year adopted.

4. Five-Year Plan Impact - The total Five-Year Cost for annual pay for performance and compensation roll-over is as follows:

▪ Pay for Performance Increase	\$4,088,553
▪ Compensation Roll-Over	<u>\$0</u>
TOTAL	\$4,088,553

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

▪ Total Cost -	\$2,088,468
▪ Supporting Revenue -	\$184,510
▪ Total PWC Cost -	\$1,903,958

1. Category

- Addition
- Base Reduction
- Fees/Revenue Increase
- Five-Year Plan Reduction
- Resource Shifts
- State Cuts

2. VRS Increase from FY 10 Adopted - \$3,053,318 - The VRS actuary has recently completed an actuarial valuation of political subdivision contribution rates for FY 11 and FY 12 as of June 30, 2009. As a result of these valuations the Prince William County contribution rate for FY 11 was increased from 14.08% to 15.54% effective July 1, 2010. The rate will remain unchanged from 15.54% for FY 12.

3. Group Life Insurance Decrease from FY 10 Adopted - \$964,850 - For the FY 11 Adopted Budget, VRS has notified Prince William that the Group Life Insurance rate will decrease by 0.49% from the FY 10 rate of 0.82% to 0.33% effective July 1, 2010. For the FY 11 CXO proposed budget, VRS had notified Prince William that the Group Life rate would increase to 1.11% for FY 11. It is anticipated that the Group Life rate will increase to at least 1.11% for the out years of the Five Year Plan which would result in an additional General Fund budget requirement of \$1.4 million per year. The \$1.4 million, which was originally allocated in the proposed budget to cover the Group Life increase to 1.11%, has been set aside in a budgeted reserve in Non-Departmental to help defray the increased Group Life Insurance requirement for the out years of the Five Year Plan.

4. Reasons For Increases - Retirement increases per the PWC Finance Department can be attributed to the following primary factors:

- The rate increase for Prince William County is primarily due to the market performance of assets which affects the actuarial value of assets and the unfunded actuarial liability dictating the contribution of the County Pay for Performance

5. Five-Year Plan Impact - The total Five-Year Cost for the VRS and Group Life Insurance increase is as follows:

▪ VRS Increase	\$14,018,808
▪ Group Life Increase	<u>\$1,672,616</u>
TOTAL	\$15,691,424



D. County Health Insurance / Dental Rate Increase

Total Cost -	\$1,400,170
Supporting Revenue -	\$130,932
Total PWC Cost -	\$1,269,238

1. Category

- Addition
- Base Reduction
- Fees/Revenue Increase
- Five-Year Plan Reduction
- Resource Shifts
- State Cuts

2. Description - The County employer contributions to the Medical Insurance Self Insurance Internal Service account for Health Insurance and Dental increases of \$1,400,170. Seven years ago the County moved primarily to self-insurance for Health Insurance with the creation of a County Wide Medical Insurance Self Insurance Internal Service account. The Adopted FY 11 amount for the Medical Insurance Self Insurance Internal Service account is \$44,661,000.

3. For FY 11 - The County employer share of the contribution increase to the Medical Insurance Self Insurance Internal Service account is \$1,400,170 and is required to maintain the stability of the County's self-insurance for Health Insurance. This increase includes approximately a 7.61% average increase for the County's Health Insurance (\$1,400,170) and a 0.0% increase for Dental Insurance (\$0).

4. Five-Year Plan Impact - The total Five-Year Cost for the County's employer contribution for Health Insurance / Dental is \$25,644,537.

E. Retiree Health Care Cost Increase

Total Cost -	\$66,780
Supporting Revenue -	\$5,655
Total PWC Cost -	\$61,125

1. Category

- Addition
- Base Reduction
- Fees/Revenue Increase
- Five-Year Plan Reduction
- Resource Shifts
- State Cuts

2. Description - The County Retiree Health Credit Program is applicable 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 PWC 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% PWC cost increase of \$66,780 in the Retiree Health Care budget is included to cover projected growth in this benefit due to additional retirees, not to increase the amount paid to each individual retiree.

3. 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 \$980,342.

F. Eliminate 401a Money Purchase Plan

Total Savings -	\$997,569
Supporting Revenue -	\$91,597
Total PWC Savings -	\$905,972

1. Category

- Addition
- Base Reduction
- Fees/Revenue Increase
- Five-Year Plan Reduction
- Resource Shifts
- State Cuts

2. Description - The 401a Money Purchase Plan program was begun in 1998 with the provision that employees would contribute 0.5% of their salary and the County would match that contribution. Over the years this benefit grew to 1.5% but was reduced back to 0.5% in the FY 10 Adopted Budget. This item reduces the 401a Plan Benefit to 0% for FY 11 and future years. This will save the County money and will also put additional money into the paychecks of County employees who are in the program. The employee can then contribute the 0.5% difference to the 457 Plan if the employee is not at maximum in that program.



This action saves the County \$905,972 of General Fund support in each year of the Five-Year Plan.

- 3. Five-Year Plan Impact** - The Five-Year Cost saving with the 401a Money Purchase Plan reduced to a 0% County contribution is \$4,529,860.

III. Other Budget Adjustments

A. County Proffers

Total Cost -	\$1,477,435
Supporting Revenue -	\$1,477,435
Total PWC Cost -	\$0

1. Category

- Addition
- Base Reduction
- Fees/Revenue Increase
- Five-Year Plan Reduction
- Resource Shifts
- State Cuts

- 2. Description** - Funding from proffer accounts are budgeted to support the transfer of \$1,234,925 to Capital Project accounts, \$42,510 for the Library and \$200,000 for the Planning Office in FY 11. These funds are identified in the FY 11 CIP and agency budget pages and additional detail concerning these transfers can be found in the Capital Improvements Program, Library and Planning Office sections of the budget.

B. County Proffer Interest

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

1. Category

- Addition
- Base Reduction
- Fees/Revenue Increase
- Five-Year Plan Reduction
- Resource Shifts
- State Cuts

- 2. Description** - The County is exploring cash proffer interest income as a potential source to fund expenditures.

Cash proffers paid to the County that have not been budgeted and appropriated to specific projects are deposited in the County's General Fund. The cash proffers are pooled together in an interest bearing account, so interest accrues on the cash asset.

The accrued interest is segregated to its related proffer subcategory, specifically highway, schools, parks and recreation, drainage, public facilities, fire and rescue, libraries, affordable housing, commuter parking and curation. The interest income from cash proffers designated for the Prince William County Schools and Park Authority are credited to the designee.

The interest income from County cash proffers is available for use and is not restricted to only those purposes for which the proffered funds themselves may be used. However, the interest income is not available for any County general operating use. The interest income has been viewed as one-time money; therefore significant investment of the funds in ongoing operating expenses is not a preferred use of the funds.

The FY 11 budget includes the use of \$242,510 in cash proffer interest income to fund a portion of the management of the County proffer system in the Planning department (\$200,000) and for media materials for the Prince William County Library system (\$42,510).

Management of the proffer system in the Planning department includes proffer analysis and interpretation, ensuring collection of appropriate monetary proffers, ensuring appropriate distribution of monetary proffers, and projecting the collection of monetary proffers to maintain compliance with all State requirements regarding proffers.

The Library is using proffer interest to partially offset a reduction in financial assistance from the Library of Virginia. The funding will be used to purchase books and other reading material.

The use of interest will continue throughout the Five-Year Plan. For further explanation of the use of proffer interest refer to the agency pages for the Planning Office and the Library.



C. Transient Occupancy Tax for Tourism

Total Cost -	(\$262,500)
Supporting Revenue -	(\$262,500)
Total PWC Cost -	\$0

1. Category

- Addition
- Base Reduction
- Fees/Revenue Increase
- Five-Year Plan Reduction
- Resource Shifts
- State Cuts

2. Description - The FY 11 revenue projection represents a 12.96% decrease (\$262,500) from the adopted FY 10 budget of \$2,025,000.

The portion of the County's Transient Occupancy Tax (TOT) revenue designated to support tourism-related expenditures is included under Other Local Taxes within the Funding Sources area of the Expenditure and Revenue Summary. Funding is restricted to a portion of the 3 cents of each 5 cents received from transient occupancy tax revenue collected by the County. The 3 cents represent 60 percent of total transient occupancy tax revenue collected and is

designated for the promotion of tourism in the County. Transient occupancy tax revenue is derived from a levy on hotels, motels, boarding houses, travel campgrounds and other facilities offering guest rooms rented out for continuous occupancy for fewer than thirty consecutive days. This tax is reinvested to attract and serve more visitors. The FY 11 budget designated Transient Occupancy Tax fund allocation is shown in *Table 1: Transient Occupancy Tax Fund Allocation for 2011 Fiscal Plan*.

The total TOT revenue for tourism projected for FY 11 totals \$1,762,500 (which represents the 3 cents) is allocated as follows:

- a. The FY 11 budget amount provided to the Prince William/Manassas Convention and Visitors Bureau (CVB) is a 12.96% decrease (\$135,756) from the Adopted FY 10 Budget amount. The total amount provided to the CVB is \$911,504, which includes an operating transfer of \$886,504 and advertising/promotions matching fund grants of \$25,000. Additional information on this addition can be found in the CVB budget pages, in the Planning and Development section.

Table 1: Transient Occupancy Tax Fund Allocation for 2011 Fiscal Plan

The 2011 budget allocates the transient occupancy tax funding in the following manner:

1. Transfer to the Convention and Visitors Bureau	\$886,504
2. Transfer to Public Works/Historic Preservation	\$780,438
3. Dumfries Weems-Botts Museum	\$35,000
4. Advertising/Promotions Matching Fund Grants - Convention and Visitors Bureau	\$25,000
5. Prince William Soccer, Inc.	\$25,000
6. Occoquan Mill House Museum	\$5,000
7. Western Prince William County Farm Tour	<u>\$750</u>
Total	\$1,757,692
Total Designated Transient Occupancy Tax Revenues for Tourism	\$1,762,500
Unallocated Balance ¹	\$4,808

¹ The unallocated balance is available for tourism-related programs and activities.



- b. The FY 11 budget amount provided to Public Works, Historic Preservation division is a 57.59% increase (\$285,196) from the adopted FY 10 budget amount. The total amount provided to the Historic Preservation division is \$780,438.

A portion of the increase, totaling \$190,000, is a shift of TOT revenue previously used to support the debt service on the County's purchase of the historic Rippon Lodge. Rippon Lodge is managed by the Historic Preservation division in Public Works. The FY 10 payment represented the final debt service payment for the Rippon property acquisition. This TOT revenue increase results in a decrease of general fund support to the division. Additional information on this item can be found in the Public Works budget pages, in the Planning and Development section.

In addition, funding specifically designated for the Sesquicentennial Commemoration of the American Civil War activities is provided to the Historic Preservation program in the amount of \$95,196. This represents the full year cost of funding approved by the Board of County Supervisors (BOCS) on December 15, 2009 (Resolution Number 09-986).

This funding will provide for 2011 events and programs to support the Sesquicentennial Commemoration at historic sites within the County. This funding will also provide support to the local Sesquicentennial Committee, made up of local government entities, private and non-profit preservation groups, and the State and Federal parks. Additional information on this addition can be found in the Public Works budget pages.

- c. The FY 11 budget amount for the Dumfries Weems-Botts Museum, Prince William Soccer, Inc. and Occoquan Mill House Museum is unchanged from the Adopted FY 10 Budget amount.
- d. The FY 11 budget adds funding (\$750) to provide insurance for the Western Prince William County Farm Tour. The BOCS has approved the use of transient occupancy tax revenue for insurance for this event over the last few years, the most recent being on September 15, 2009 (Resolution Number 09-684), and has provided coverage to the Farm Tour during its years of operations, with

the exception of private sponsorship the second year. All of the events have been accident free.

The Farm Tour is a family fun and educational program devised to highlight farming's contribution to the environment, the community and the County's economy. In 2010 (the Farm Tours ninth year), six farms in Western Prince William County, as well as the Brentsville Historic Centre and Prince William County Children' Farm participated in the tour. Sponsors of the 2010 event included the BOCS, the CVB, the Prince William Soil and Water Conservation District, the "Bull Run Observer", NOVEC, Dominion Virginia Power, Culpeper Framers Cooperative Farm and Home Center, Peter N. Chase, CPA, Nokesville Design, PLC, the Fairfax-Prince William County Farm Bureau and the E.L. Kellogg Corporation.

- e. There is an unallocated balance of \$4,808 available for distribution toward tourism-related programs or activities during FY 11.



Summary of FY 2011 Adopted Compensation Adjustments

<u>General Fund</u>	<u>MPP</u>	<u>Retiree Health</u>	<u>VRS</u>	<u>Group Life</u>	<u>Health Insurance</u>	<u>Total</u>
ARYFS	(\$732)	\$34	\$2,138	(\$718)	\$1,197	\$1,919
Audit Services	(\$2,085)	\$86	\$6,090	\$1,335	\$1,068	\$6,494
BOCS	(\$5,833)	\$310	\$12,923	(\$4,337)	\$10,771	\$13,834
Circuit Court Judges	(\$1,953)	\$155	\$6,471	(\$2,172)	\$1,484	\$3,985
Clerk of the Court	(\$10,809)	\$826	\$34,039	(\$11,424)	\$17,001	\$29,633
Commonwealth Att.	(\$15,794)	\$688	\$45,715	(\$15,343)	\$15,133	\$30,399
Community Services	(\$79,546)	\$4,317	\$225,452	(\$75,665)	\$84,284	\$158,842
Coop. Extension Serv.	(\$1,667)	\$69	\$3,569	(\$1,198)	\$1,090	\$1,863
County Attorney	(\$11,320)	\$430	\$33,053	(\$11,093)	\$10,364	\$21,434
Criminal Justice Services	(\$9,275)	\$550	\$24,623	(\$8,264)	\$8,750	\$16,384
Economic Development	(\$5,406)	\$224	\$15,786	(\$5,298)	\$5,666	\$10,972
Finance	(\$40,531)	\$2,477	\$121,594	(\$40,809)	\$53,143	\$95,874
Fire and Rescue	(\$144,426)	\$8,290	\$425,898	(\$142,938)	\$214,785	\$361,609
General District Court	(\$190)	\$17	\$554	(\$186)	\$320	\$515
Human Rights Office	(\$1,945)	\$86	\$5,679	(\$1,906)	\$1,388	\$3,302
JCSU	(\$2,217)	\$155	\$7,386	(\$2,479)	\$2,629	\$5,474
Law Library	(\$408)	\$17	\$1,191	(\$400)	\$320	\$720
Library	(\$39,761)	\$1,892	\$93,449	(\$31,363)	\$27,759	\$51,976
Non Dept	\$33,056	\$8,095	\$3	(\$1)	\$2	\$41,155
OEM	(\$18,916)	\$833	\$55,240	(\$21,918)	\$17,085	\$32,324
Office on Aging	(\$6,218)	\$396	\$17,645	(\$5,922)	\$6,088	\$11,989
OIT	(\$28,510)	\$1,324	\$84,352	(\$28,310)	\$28,828	\$57,684
Park Authority	(\$25,972)	\$0	\$107,957	\$23,662	\$71,249	\$176,896
Planning	(\$6,068)	\$334	\$17,771	(\$5,964)	\$7,648	\$13,721
Police	(\$213,035)	\$12,194	\$616,137	(\$206,786)	\$290,040	\$498,550
Public Health	(\$2,160)	\$103	\$6,027	(\$2,023)	\$1,048	\$2,995
PSC	(\$25,278)	\$1,668	\$75,923	(\$25,481)	\$37,843	\$64,675
Public Works	(\$44,668)	\$3,194	\$135,603	(\$45,511)	\$71,293	\$119,911
Registrar	(\$2,670)	\$189	\$7,797	(\$2,617)	\$2,841	\$5,540
Sheriff	(\$22,712)	\$1,410	\$71,477	(\$23,989)	\$35,576	\$61,762
Social Services	(\$75,411)	\$4,971	\$226,961	(\$76,172)	\$107,487	\$187,836
Transfer to ADC	(\$81,871)	\$5,143	\$253,109	(\$84,948)	\$119,450	\$210,883
Transportation	(\$11,641)	\$648	\$33,992	(\$11,408)	\$15,608	\$27,199
General Fund Total	(\$905,972)	\$61,125	\$2,775,604	(\$871,646)	\$1,269,238	\$2,328,349
Other Funds:						
Adult Detention Center	(\$10,119)	\$636	\$31,283	(\$10,499)	\$14,763	\$26,064
Development Services	(\$27,609)	\$1,522	\$82,945	(\$27,838)	\$34,893	\$63,913
Housing & Comm. Dev.	(\$8,625)	\$499	\$25,184	(\$8,452)	\$10,142	\$18,748
Planning - Special Levy	(\$3,936)	\$235	\$11,958	(\$4,013)	\$6,567	\$10,811
Public Works - Special Levy	(\$17,748)	\$1,130	\$52,900	(\$17,754)	\$24,673	\$43,201
Public Works - Const. Crew	(\$5,675)	\$394	\$17,268	(\$5,795)	\$9,515	\$15,707
Public Works - Landfill	(\$12,515)	\$975	\$39,517	(\$13,262)	\$23,163	\$37,878
Transportation	(\$5,370)	\$264	\$16,659	(\$5,591)	\$7,216	\$13,178
Other Funds Total	(\$91,597)	\$5,655	\$277,714	(\$93,204)	\$130,932	\$229,500
All Funds Total	(\$997,569)	\$66,780	\$3,053,318	(\$964,850)	\$1,400,170	\$2,557,849



