

### General Fund and Measure Z Analysis

General Fund <sup>1</sup>		FY 2016/17 Actual	FY 2017/18 Actual	FY 2018/19 Projected	FY 2019/20 Amended	FY 2020/21 Projected	FY 2021/22 Projected	FY 2022/23 Projected	FY 2023/24 Projected
General Fund	Beginning Reserve <sup>2</sup>	\$ 29,495,000	\$ 41,497,820	\$ 59,197,900	\$ 60,433,966	\$ 59,197,954	\$ 42,040,754	\$ 19,930,354	\$ (7,487,546)
	Revenues <sup>3</sup>	311,360,186	260,150,870	257,931,594	260,870,389	265,023,900	267,880,800	272,228,000	276,684,300
	Transfer In From Measure Z (Included as revenue)	9,488,750	20,482,007	13,238,623	18,266,026	11,734,300	12,086,300	12,449,000	-
	Personnel*	196,951,454	180,882,505	186,113,578	197,999,687	209,476,462	190,892,624	197,411,024	204,124,924
	Personnel* - PCM Impacts (Salary/OT/Benefits) <sup>4,17</sup>	-	4,068,932	9,795,451	8,465,054	4,057,138	26,386,576	26,386,576	26,386,576
	Personnel* - PERS UAL <sup>5</sup>	-	18,246,199	22,885,006	27,264,269	30,908,800	35,102,000	39,526,400	41,540,800
	Non-Personnel <sup>6</sup>	58,532,868	33,392,304	24,804,980	22,823,561	24,772,700	24,589,300	24,528,300	24,874,100
	Equipment Replacement <sup>7</sup>	3,196,936	1,325,578	404,400	437,746	446,500	455,400	464,500	473,800
	Capital Projects <sup>8</sup>	689,814	672,261	1,402,000	1,813,000	1,849,300	1,886,300	1,924,000	1,962,500
	Debt Payments <sup>9</sup>	49,475,044	24,345,018	24,528,736	21,569,110	22,404,500	22,765,300	21,854,100	10,439,700
	<b>Total Expense</b>	<b>308,846,116</b>	<b>262,932,797</b>	<b>269,934,151</b>	<b>280,372,427</b>	<b>293,915,400</b>	<b>302,077,500</b>	<b>312,094,900</b>	<b>309,802,400</b>
	<b>Surplus/(Deficit)</b>	<b>12,002,820</b>	<b>17,700,080</b>	<b>1,236,066</b>	<b>(1,236,012)</b>	<b>(17,157,200)</b>	<b>(22,110,400)</b>	<b>(27,417,900)</b>	<b>(33,118,100)</b>
	Ending Reserve <sup>10</sup>	\$ 41,497,820	\$ 59,197,900	\$ 60,433,966	\$ 59,197,954	\$ 42,040,754	\$ 19,930,354	\$ (7,487,546)	\$ (40,605,646)
% Reserve	15.54%	22.02%	21.41%	20.13%	13.89%	6.45%	N/A	N/A	

Measure Z		FY 2016/17 Actual	FY 2017/18 Actual	FY 2018/19 Projected	FY 2019/20 Amended	FY 2020/21 Projected	FY 2021/22 Projected	FY 2022/23 Projected	FY 2023/24 Projected
Measure Z <small>Note the highlighted colors in this section includes matching colors for the details on page 2 and 3</small>	Beginning Reserve	\$ -	\$ 2,632,981	\$ 22,720,977	\$ 34,732,827	\$ 10,879,979	\$ 15,739,553	\$ 19,010,357	
	Revenues	12,606,428	56,222,806	58,000,000	59,000,000	59,590,000	60,185,900	60,787,759	
	Financial Discipline/Responsibility (GF Reserves)	5,549,224	15,000,000	-	-	-	-	-	
	Measure Z Funding Gap for Existing Services	3,939,526	5,482,007	13,238,623	18,266,026	11,734,277	12,086,305	12,448,894	
	Financial Discipline/Responsibility (Debt,W/C, G/L)		4,206,290	4,173,554	1,674,490	1,674,489	1,674,478	1,673,062	
	Critical Operating (w/o Funding Gap & Personnel)	4,311	19,055	245,038	8,300,187	2,527,000	2,528,000	2,528,000	
	All Personnel*	471,907	5,098,685	8,480,204	12,901,630	14,879,310	16,131,258	16,876,052	
	Personnel* - PCM Impacts (Salary/OT/Benefits) <sup>17</sup>	-	100,446	451,447	429,633	231,045	478,452	478,452	
	Personnel* - PERS UAL	-	536,112	890,484	1,235,473	1,435,092	1,559,197	1,606,466	
	Equipment Replacement	-	3,307,289	5,338,249	6,979,861	5,851,538	5,614,721	4,579,266	
	Capital Projects	8,479	2,099,349	4,498,128	8,601,822	9,022,675	10,467,684	10,458,611	
	Technology	-	112,288	433,629	5,454,083	2,000,000	1,000,000	1,000,000	
	Quality of Life	-	173,289	3,238,794	19,009,643	5,375,000	5,375,000	5,375,000	
	<b>Total Expense</b>	<b>9,973,447</b>	<b>36,134,810</b>	<b>40,988,150</b>	<b>82,852,848</b>	<b>54,730,426</b>	<b>56,915,096</b>	<b>57,023,803</b>	
	<b>Surplus/(Deficit)</b>	<b>2,632,981</b>	<b>20,087,996</b>	<b>17,011,850</b>	<b>(23,852,848)</b>	<b>4,859,574</b>	<b>3,270,804</b>	<b>3,763,956</b>	
	Ending Fund Balance	\$ 2,632,981	\$ 22,720,977	\$ 39,732,827	\$ 10,879,979	\$ 15,739,553	\$ 19,010,357	\$ 22,774,313	
Fund Balance Reserve (approved by CC 04/02/19)			\$ 5,000,000						
% Reserve (approved by CC 04/02/19)			8.69%	9.27%	8.91%	8.89%	8.77%		

General Fund and Measure Z		FY 2016/17 Actual	FY 2017/18 Actual	FY 2018/19 Projected	FY 2019/20 Amended	FY 2020/21 Projected	FY 2021/22 Projected	FY 2022/23 Projected	FY 2023/24 Projected
Combined	Surplus/(Deficit)	\$ 14,635,801	\$ 40,421,057	\$ 40,968,893	\$ 9,643,967	\$ (1,417,647)	\$ (3,100,043)	\$ (4,643,587)	
	Ending Reserve	41,497,820	59,197,900	65,433,966	64,197,954	47,040,754	24,930,354	(2,487,546)	
	% Reserve*	15.54%	22.02%	19.26%	18.45%	13.11%	6.83%	N/A	

Measure Z Expense Details		FY 2016/17 Actual	FY 2017/18 Actual	FY 2018/19 Projected	FY 2019/20 Amended	FY 2020/21 Projected	FY 2021/22 Projected	FY 2022/23 Projected	FY 2023/24 Projected
Financial Discipline / Responsibility	General Fund Reserve 15% to 20%	\$ 5,549,224	\$ 15,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$32 POB payoff	-	1,706,290	1,673,554	1,674,490	1,674,489	1,674,478	1,673,062	
	50% funding Wk Comp & Gen Liability	-	2,500,000	2,500,000	-	-	-	-	
Funding Gap	Funding Gap for Existing Services	3,939,526	5,482,007	13,238,623	18,266,026	11,734,277	12,086,305	12,448,894	
Critical Operating Needs	Personnel - CMO Principal Analyst	-	94,900	129,496	139,914	157,752	173,641	185,136	
	Personnel - PCM Impacts (Salary/OT/Benefits) <sup>17</sup>	-	2,326	7,306	5,800	2,898	-	-	
	Personnel - PERS UAL (Miscellaneous)	-	11,498	11,882	15,386	16,591	17,561	18,435	
	BEC Expenses	4,311	10,280	27,000	27,000	27,000	28,000	28,000	
	Contingency	-	-	-	2,000,000	2,000,000	2,000,000	2,000,000	
	General Plan Update	-	-	33,419	4,966,581	-	-	-	
	Homeless Services	-	8,775	184,619	1,306,606	500,000	500,000	500,000	
Public Safety	Personnel - Non-Safety Positions <sup>12</sup>	-	982,709	1,505,073	1,980,706	2,439,077	2,343,699	2,406,680	
	Personnel - PCM Impacts (Salary/OT/Benefits) <sup>12, 17</sup>	-	15,434	79,219	77,349	42,567	214,569	214,569	
	Personnel - PERS UAL (Miscellaneous) <sup>12</sup>	-	67,406	83,376	181,269	215,268	218,174	220,326	
	Personnel - Police Department <sup>13</sup>	-	2,329,845	4,815,087	7,715,812	8,958,985	10,345,175	10,898,718	
	Personnel - PCM Impacts (Salary/OT/Benefits) <sup>13, 17</sup>	-	50,657	247,066	247,939	137,003	-	-	
	Personnel - PERS UAL (Safety) <sup>13</sup>	-	290,819	556,749	763,769	910,707	1,021,004	1,059,328	
	Personnel - Fire Department <sup>14</sup>	450,000	1,537,459	1,805,064	2,676,264	2,896,833	2,806,857	2,897,617	
	Personnel - PCM Impacts (Salary/OT/Benefits) <sup>14, 17</sup>	-	28,271	104,861	87,603	43,149	263,883	263,883	
	Personnel - PERS UAL (Safety) <sup>14</sup>	-	150,342	213,251	249,977	265,695	274,185	278,826	
	Fire Equipment and One-Time Need	-	-	60,473	189,527	-	-	-	
	Fire Radios	-	-	1,931,769	568,231	-	-	-	
	Fire Vehicles	-	823,208	1,607,452	3,712,952	3,713,392	3,433,812	2,354,739	
	Police Vehicles	-	2,484,081	1,738,555	2,509,151	2,138,146	2,180,909	2,224,527	
Quality of Life	Street Maintenance/Paving	-	58,482	2,276,844	12,789,674	4,375,000	4,375,000	4,375,000	
	Tree Trimming	-	114,807	890,259	2,018,534	1,000,000	1,000,000	1,000,000	
	Recreation Summer Pools <sup>15</sup>	-	-	50,000	50,000	-	-	-	
	Library Security Service	-	-	-	122,000	-	-	-	
	Arlington Youth Innovation Center	-	-	-	600,000	-	-	-	
	Public Safety and Engagement Team (PSET) <sup>15</sup>	-	-	21,691	3,429,435	-	-	-	
	Personnel - CMO Community Advocate	-	-	-	125,960	139,971	152,757	161,637	
	Personnel - PCM Impacts (Salary/OT/Benefits) <sup>17</sup>	-	-	-	5,142	2,528	-	-	
	Personnel - PERS UAL (Miscellaneous)	-	-	-	11,781	12,501	13,104	13,628	
	Personnel - CAO Prosecutor (DCAII)	21,907	153,773	225,483	262,974	286,692	309,129	326,262	
	Personnel - PCM Impacts (Salary/OT/Benefits) <sup>17</sup>	-	3,758	12,995	5,800	2,898	-	-	
	Personnel - PERS UAL (Miscellaneous)	-	16,047	25,226	13,290	14,331	15,169	15,924	
Facility Capital	Police Headquarters (Est Debt Service)	-	-	-	2,132,000	3,652,000	3,649,954	3,649,954	
	Main Library and Archives (Debt Service)	8,479	1,541,139	3,386,205	4,840,735	2,755,575	2,751,200	2,742,125	
	Parking Garage 1 (Est Debt Service)	-	-	-	-	807,550	1,533,265	1,533,267	
	Deferred Maintenance (existing facilities)	-	458,210	1,111,923	1,429,867	1,000,000	1,000,000	1,000,000	
	Eastside Library Site Selection	-	-	-	100,000	-	-	-	
	Museum Expansion & Rehab (Est Debt Service)	-	-	-	99,220	807,550	1,533,265	1,533,265	

Measure Z Expense Details		FY 2016/17 Actual	FY 2017/18 Actual	FY 2018/19 Projected	FY 2019/20 Amended	FY 2020/21 Projected	FY 2021/22 Projected	FY 2022/23 Projected	FY 2023/24 Projected
	Fleet Facility Capital Repairs	-	100,000	-	-	-	-	-	
Technology	Cybersecurity <sup>16</sup>	-	112,288	433,629	5,454,083	2,000,000	1,000,000	1,000,000	
	<b>Total Expenses</b>	<b>\$ 9,973,447</b>	<b>\$ 36,134,810</b>	<b>\$ 40,988,150</b>	<b>\$ 82,852,848</b>	<b>\$ 54,730,426</b>	<b>\$ 56,915,096</b>	<b>\$ 57,023,803</b>	<b>0</b>

**NOTES:**

- <sup>1</sup> General Fund amounts taken from 5-Year Plan presented to City Council on June 18, 2019; FY 2016/17 Actuals taken from Fund Balance - Revenue/Expenditure Reports
- <sup>2</sup> Beginning Reserves from FY 2016/17 and FY 2017/18 from CAFR
- <sup>3</sup> Revenues amount from Trial Balance - Revenues
- <sup>4</sup> PCM rates area s follows: FY 2017/18 = 2.2%; FY 2018/19 5.0%; FY 2019/20 = 4.1%; FY 2020/21 = 1.9%
- <sup>5</sup> PERS - UAL was budgeted with PERS - Retirement (Object 412310) in FY 2017/18; PERS UAL separated beginning in FY 2017/18 (Object 412314)
- <sup>6</sup> Amounts include: Non Personnel, Special Projects, Charges To/From, Special Districts Fund Subsidy; PRCS Capital Fund Subsidy, Convention Center/RCVB/Sports Commission, Fox/Bos/Municipal Auditorium Subsidy, and Other Charges/Operating Transfers
- <sup>7</sup> FY 2016/17 Equipment Replacement amounts are totals from major object category 46 - Capital Purchases
- <sup>8</sup> FY 2016/17 Capital Projects amounts are totals from major object category 47 - Capital Construction and Improvements; Amounts do NOT include Capital Improvement Projects in Fund 401 - GF Capital Projects
- <sup>9</sup> FY 2016/17 Debt Payments were budgeted and paid from General Fund in FY 2016/17; Beginning FY 2017/18 Debt Service was moved to Fund 390 - Debt Service Fund (General); Amounts are totals from major object category 48 - Debt Service
- <sup>10</sup> Reserve % is calculated by Beginning Reserve/Next Year Budgeted Expenditures
- <sup>11</sup> Item not specifically identified in Measure Z 5-Year Plan
- <sup>12</sup> Costs are for non-sworn positions in Police, General Services, and Human Resources; Measure Z Items #6, #8, #16 and #17
- <sup>13</sup> Costs are for sworn positions in Police; Measure Z Items #5 and #7
- <sup>14</sup> Costs are for positions in Fire Department; Measure Z Items #9, #10, #11, and #34
- <sup>15</sup> Measure Z Item contains Personnel costs, but are not separated out for this exercise
- <sup>16</sup> Measure Z Item #33 Technology Improvements
- <sup>17</sup> PCM for Years FY 2021-2023 are the cumulative of Years FY 2017-2021