

FUND DESCRIPTIONS

GENERAL FUND

The General Fund is the primary operating fund of the County and is used to account for the majority of services including fire and police protection, human services, community services such as libraries and parks, and transit operations. The General Fund also provides financing for the operations of other funds such as capital outlay for infrastructure improvements and construction and the County's public-school system. Debt service expenditures for the payments of principal and interest on the County's general long-term debt (excluding bonds and other long-term debt serviced by the Utilities, Ballston Garage, or School Operating Funds) are included in this fund. The major sources of revenue include real estate taxes, other local taxes, licenses, permits, fees, and other miscellaneous charges. Revenues from the state and federal government are also included in this fund.

ENTERPRISE FUNDS

Enterprise funds are used to account for the financing of services to the general public where the operating expenses involved are usually recovered in the form of charges to users.

Utilities Fund

The Utilities Fund is a self-supporting or enterprise fund. This fund includes the operations, maintenance, and construction of the County's water and sanitary sewer system. Debt service on general obligation bonds issued to finance the construction of the sanitary sewer system, water distribution system, and wastewater treatment facility are accounted for in this fund. Revenues for this fund are generated through user charges and payments from other jurisdictions for use of the systems, and system connection fees. The Utilities Fund is managed by the Department of Environmental Services.

Department of Community Planning, Housing and Development (CPHD) Development Fund

This fund includes the operations of the Zoning Administration, Counter Services, Enforcement, Plan Review, and Board of Zoning Appeals Sections of the Zoning Division as well as the Permit Processing, Code Compliance, and Plan Review Sections of the Inspection Services Division. The costs of these programs are fully supported by the fees they charge for permitting, plan review, and inspection services in building construction and zoning. The funding for these programs was segregated from the General Fund into the new enterprise fund beginning in FY 2009 as part of an effort to provide a higher level of customer service. This fund is managed by the Department of Community Planning, Housing, and Development.

Ballston Public Parking Garage Funds

These enterprise funds account for the financing of the operation of the garage for the general public. All of the operating expenses are recovered from the users of the garage. Two separate funds have been established for the garage – one for floors one through seven, and another for the eighth floor, which was constructed at a later date and under separate financing from the first seven floors. These funds are managed by the Departments of Environmental Services and Management and Finance.

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of services provided by one Arlington County government department or agency to another Arlington County department or agency or another government, where the service is provided on a cost reimbursement basis.

Automotive Equipment Fund

This fund accounts for the costs of operating and maintaining the automotive and construction equipment used by County departments and agencies. The acquisition and replacement of automotive equipment is accounted for in this fund. Revenue is derived primarily from user charges to recover actual costs that include depreciation of equipment. This program is managed by the Department of Environmental Services.

Printing Fund

This fund accounts for the costs of operating a central printing operation, which provides printing and duplicating services for County departments and agencies. Revenue is derived principally from user charges for specific services. The printing operation is managed by the Department of Environmental Services.

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds of specific revenue sources which are legally restricted to expenditures for specified purposes.

Ballston Quarter Tax Increment Financing Area (TIF) Fund

The Ballston Quarter TIF funds revenue bonds issued by the Ballston Quarter Community Development Authority (CDA). These bonds funded \$43.4 million of public infrastructure improvements as well as a debt service reserve fund, capitalized interested through project stabilization, and certain costs of issuance. The CDA gives the County a financing mechanism to fund certain public infrastructure costs associated with the Ballston Quarter public-private redevelopment.

This fund accounts for a portion of the incremental real estate tax, sales and use, and meals tax revenues generated within the TIF district boundaries in each year following the base year set as of January 1, 2015, and until the earlier of the final maturity of bonds, March 1, 2046, or the date on which all of the bonds have been paid in full. The TIF district includes the parcels within the CDA boundaries and also the parcels currently occupied by Macy's. This fund is managed by the Department of Management and Finance.

Travel and Tourism Promotion Fund

This fund accounts for the operations of various programs to promote tourism and business travels in the County. One fourth of one percent of the revenue generated by the transient occupancy tax, dedicated to tourism and marketing in Arlington, is accounted for in this fund. Arlington Economic Development manages this fund.

Ballston Business Improvement District (BID) Fund

This fund accounts for the operations of a service district in Ballston within specified boundaries of the business area to provide enhanced services such as marketing, community events, and minor physical enhancements such as banners and wayfinding, beautification, and transportation enhancements such as bike racks and bus shelters. The revenue supporting the fund is generated from an additional real estate tax assessment for properties in the district. Arlington Economic Development (AED) manages this fund.

Rosslyn Business Improvement District (BID) Fund

This fund accounts for the operations of a service district in Rosslyn within specified boundaries of the business area to provide enhanced services such as beautification, cleaning, maintenance, marketing and promotion, community activities, parking, and transportation. The revenue supporting

the fund is generated from an additional real estate tax assessment for properties in the district. Arlington Economic Development (AED) manages this fund.

National Landing Business Improvement District (BID) Fund

This fund accounts for the operations of a service district in Crystal City, Potomac Yard, and Pentagon City within specified boundaries of the business area to provide enhanced services such as economic development, business recruitment and retention, information and marketing, landscaping and beautification, and street and sidewalk cleaning. In September 2019, the Arlington County Board passed an ordinance to expand the boundaries of the BID to include parcels from the Arlington portion of Potomac Yard and Pentagon City submarkets which expanded its geographic boundaries by 76 percent. In April 2020, the County Board passed an ordinance to change the name from the Crystal City BID to the National Landing BID. The revenue supporting the fund is generated from an additional real estate tax assessment for properties in the district. Arlington Economic Development (AED) manages this fund.

Housing and Community Development Fund

This fund accounts for the operations of various housing community development programs, which are financed by block grant and other grant assistance from the U.S. Department of Housing and Urban Development. The Department of Community Planning, Housing, and Development manages this fund.

Housing Choice Voucher Fund

This fund accounts for the revenue from the U.S. Department of Housing and Urban Development for Housing Choice Voucher housing assistance. This program provides tenant based and project based housing assistance to benefit eligible Arlington County residents. The federal funds are used for the administrative costs of the program as well as for the rental subsidy payments. The Housing Choice Voucher program is managed by the Department of Human Services.

Columbia Pike Tax Increment Financing (TIF) Fund

This fund accounts for a portion of the incremental real estate tax revenue generated by properties within the Columbia Pike Neighborhoods Special Revitalization District and the Columbia Pike Special Revitalization District. Funds are used to support affordable housing initiatives within these boundaries needed to mitigate the impact of redevelopment along Columbia Pike. Beginning with the FY 2024 proposed budget, tax revenues from this fund will support debt service related to the preservation of affordable housing units at Barcroft Apartments.

The County Board approved the establishment of the financing mechanism and fund in December 2013 with a real estate assessment tax base value established as of January 1, 2014. In the adopted FY 2018 budget, the County Board adjusted the TIF's baseline to the CY 2018 assessed value. The fund is jointly managed by the Departments of Management and Finance and Community Planning, Housing, and Development.

CAPITAL PROJECTS FUNDS

Stormwater Management Fund

This fund accounts for the revenue from a sanitary district tax adopted in CY 2008. Funds are used to pay for operating and capital costs necessary to upgrade and expand the County's stormwater drainage infrastructure and to support related stormwater management programs. The Stormwater Management fund is managed by the Department of Environmental Services.

Transportation Capital Fund

This fund accounts for the tax revenue from a commercial real estate transportation district established at the end of CY 2007. Beginning in FY 2014, this fund also accounts for the local 30% share of the new tax and fee revenues implemented as part of HB 2313. The tax revenue provides a dedicated funding stream to support transportation infrastructure projects throughout the County. Effective July 1, 2013 with the passage of HB 2313, any decrease in the commercial real estate tax rate will result in an equivalent revenue decrease allocated to the County through the Northern Virginia Transportation Authority (NVTA). The Fund also provides the flexibility to leverage outside funding sources as opportunities arise. The Transportation Capital Fund is managed by the Department of Environmental Services.

Crystal City, Potomac Yard, and Pentagon City Tax Increment Financing (TIF) Fund

This fund accounts for a portion of the incremental real estate tax revenue generated by properties in Crystal City, Potomac Yard, and Pentagon City. Funds are used to pay for infrastructure improvements to further the revitalization of Crystal City and development of the adjacent areas of Potomac Yard and Pentagon City. The County Board approved the establishment of the financing mechanism and fund in October 2010 with a real estate assessment tax base value established as of January 1, 2011. The fund is jointly managed by the Departments of Environmental Services, Management and Finance, Economic Development, Parks and Recreation, and Community Planning, Housing, and Development.

Pay-As-You-Go General Capital and Utilities Capital Funds

These Capital Projects Funds account for the purchase and/or construction of major capital facilities including buildings, roads, and other long-lived improvements. Pay-As-You-Go financing for utilities construction and capital improvements is provided primarily by local tax revenues and utility user fees (fund transfers), developer contributions, and miscellaneous fees and charges. These Pay-As-You-Go capital appropriations are approved as part of the annual operating budget.

General Obligation (GO) Bond Funds

These fund dollars are derived from the public sale of municipal bonds for which principal and interest (debt service) is paid to investors for the use of the money. Debt service is paid from the General Fund by local tax revenues. The bond funded projects are developed and approved by the County Board as part of the biennial Capital Improvement Plan (CIP). General obligation bonds are also included in the bond referenda which are submitted for approval by voters during the November elections. This fund source finances large capital infrastructure projects such as roads, new or renovated parks and facilities, transportation infrastructure, and other County assets. The average useful life of a project financed is generally ten or more years.

Short-term Financing

This fund source is another source of capital financing to acquire equipment and technology and to perform certain capital maintenance projects that have an average useful life between three and ten years. Due to the short-term maturities of these financing vehicles, interest rates are typically lower than rates on long-term bonds. The County typically procures the goods and services using temporary funding sources, and then draws funds from the financing institution to reimburse the temporary sources. Similar to GO bonds, principal and interest for the financing is paid from the General Fund.

SCHOOL FUNDS

School Operating Fund

This fund accounts for the general day-to-day operations of the County's public school system, financed primarily from County General Fund transfer and from state and federal grants and taxes to be used for educational programs.

School Comprehensive Services Act Fund

This fund accounts for programs and services for at-risk youth with emotional and behavioral problems and their families. The Comprehensive Services Act, passed by the Virginia General Assembly in 1993, restructured the funding streams to better meet the needs of eligible children and their families. State funding provides approximately one-third of the funding for these expenditures with the balance coming from the County's General Fund transfer.

School Debt Service Fund

This fund accounts for the payment of principal and interest on obligated debts incurred for major school construction projects. This fund is supported entirely by the County transfer and carryover funding.

School Food and Nutrition Services Fund

This fund accounts for the operations of the School Food Services program. Revenues are derived from fees, state and federal financing, and other miscellaneous sources relating to School food service operations.

School Grants and Restricted Programs Fund

This fund accounts for the operations of special school programs financed by fees, and grants from state, federal, and local sources.

School Capital Projects Fund

This fund accounts for major and minor construction projects as well as major maintenance for the schools. Funding is from the County's General Fund transfer.

Community Activities Fund

This fund accounts for the operations of various County-Schools joint facilities and programs, which include aquatic facilities, extended day programs, Alternatives for Parenting Teens, community centers, and the Career Center. Financing is primarily provided by a County General Fund transfer and fees collected for specific activities.

FY 2024 PROPOSED BUDGET SUMMARY

FUND DESCRIPTIONS

The following table shows each County department and its associated funds (excluding Schools funds).

	General Fund	Utilities Fund	CPHD Development	Ballston Public Parking Garage	Automotive Equipment Fund	Printing Fund	Ballston Quarter TIF	Travel and Tourism	Rosslyn, Ballston & National Landing BIDs	Community Development Fund	Housing Choice Voucher Fund	Columbia Pike TIF	Stormwater Management Fund	Transportation Capital	Crystal City TIF	Pay-As-You-Go Capital Fund	Utilities Capital Fund
County Board	■																
County Manager	■																
Management and Finance	■						■		■			■			■	■	
Technology Services	■											■				■	
Human Resources	■															■	
County Attorney	■																
Circuit Court	■															■	
General District Court	■																
Juvenile and Domestic Relations Court	■															■	
Magistrate	■																
Public Defender	■																
Commonwealth's Attorney	■																
Sheriff	■															■	
Commissioner of the Revenue	■																
Treasurer	■															■	
Electoral Board	■															■	
Public Safety Communications and Emergency Management	■															■	
Police	■															■	
Fire	■															■	
Environmental Services	■	■		■	■	■	■						■	■	■	■	■
Human Services	■										■					■	
Libraries	■															■	
Economic Development	■						■	■	■						■		
Community Planning, Housing & Development	■		■							■		■			■	■	
Parks and Recreation	■														■	■	

EXPENDITURE SUMMARY (ALL FUNDS)

(Figures in Millions of Dollars)

	FY 2022 Actuals*	FY 2023 Adopted	FY 2024 Proposed	% Change '23 Adopted to '24 Proposed
COUNTY GOVERNMENT				
Operating Expenses	\$1,041.2	\$784.5	\$818.9	4.4%
Capital Outlay	10.5	10.3	11.0	6.8%
Debt Service	73.5	77.1	79.5	3.1%
Other Post Employment Benefits (OPEB) ¹	17.5	16.5	14.9	-9.8%
Contingents ⁷	25.2	26.1	9.0	-65.4%
Subtotal	1,167.9	914.5	933.4	2.1%
OTHER FUNDS³				
Ballston Quarter Tax Increment Financing	2.8	2.0	1.8	-9.7%
Travel & Tourism Promotion	1.5	2.5	2.6	5.7%
Ballston Business Improvement District	1.4	1.4	1.5	3.1%
Rosslyn Business Improvement District	4.1	4.4	4.5	4.4%
National Landing Business Improvement District	4.3	4.6	4.7	3.9%
Community Development	2.0	2.8	3.1	10.1%
Housing Choice Voucher Program	23.8	22.8	24.2	5.9%
General Capital - PAYG	48.4	41.3	38.2	-7.5%
Stormwater Management	19.9	15.9	16.5	3.9%
Transportation Capital ²	43.2	34.5	37.4	8.5%
Crystal City Tax Increment Financing ²	5.8	4.6	4.4	-4.8%
Columbia Pike Tax Increment Financing	0.4	1.5	1.7	19.6%
Utilities (including Utilities capital)	125.1	135.1	139.1	2.9%
Ballston Parking Garage ⁴	14.6	3.7	3.5	-4.5%
CPHD Development	36.9	26.2	27.8	6.1%
Automotive Equipment	16.9	22.5	23.2	3.4%
Printing	4.1	2.0	2.0	1.8%
Subtotal	355.3	327.7	336.4	2.6%
Less Transfers to Other Funds	(12.0)	(11.4)	(12.1)	6.5%
Less Other Fund Transfers ⁵	(19.0)	(19.5)	(18.8)	-3.5%
COUNTY GOVERNMENT SUBTOTAL	1,492.2	1,211.2	1,238.8	2.3%
SCHOOL BOARD ⁶				
School Operating Fund	612.7	632.7	673.9	6.5%
School Children's Services (CSA)	4.9	5.0	5.0	0.5%
School Debt Service	58.3	59.9	64.9	8.4%
School Capital Projects	7.8	5.9	6.8	15.5%
School Food Services Fund	16.9	11.5	13.8	19.5%
School Grants and Restricted Programs	17.8	17.2	18.7	8.7%
Community Activities Fund	15.9	17.5	20.2	15.4%
School Board Subtotal	734.3	749.7	803.3	7.2%
TOTAL COUNTY GOVERNMENT AND SCHOOL BOARD	\$ 2,226.5	\$ 1,960.9	\$ 2,042.1	4.1%

¹ Other Post Employment Benefits (OPEB) includes a transfer to the OPEB Trust Fund and funding for Line of Duty Death and Health Benefits Trust Fund.

² Expenses do not include utilization of fund balance for FY 2023 and FY 2024. Refer to fund narrative for total expenditures.

³ General Obligation Bond (GO bond) funding is not included above.

⁴ Ballston Parking Garage includes the 8th level internal service fund.

⁵ Includes Other Fund transfers to General Fund and inter-fund transfers.

⁶ The FY 2024 School Board budget reflects the preliminary Superintendent's Proposed Budget to the School Board.

⁷ Contingents include housing and Covid-19 response efforts. The COVID-19 response includes only those costs charged directly to a County-wide account in FY 2022; many other costs were spread throughout department operations and are included in County Services above. In FY 2023 and FY 2024, COVID-19 Response includes the budget for the COVID Contingent.

* FY 2022 expenditures include the first year of implementing GASB 87 and 96 adjustments for leases and technology subscriptions. In FY 2022, the GASB 87 and 96 adjustments in the General Fund totaled \$159.2 million and \$28.4 million in all other funds. For more department details, see the GASB 87 and 96 Summary.

Numbers may not add due to rounding.

ALL FUNDS REVENUE AND EXPENDITURE DETAIL - FY 2024 PROPOSED BUDGET

	General Fund	Ballston Quarter Tax Increment Financing Fund	Travel and Tourism Promotion Fund	Ballston Business Improvement District	Rosslyn Business Improvement District	National Landing Business Improvement District	Community Development Fund	Housing Choice Voucher Program	Pay-As-You- Go Capital Projects
EXPENDITURES BY CATEGORY									
Personnel Services	\$349,179,674	-	\$698,298	-	-	-	\$443,035	\$1,250,233	-
Employee Benefits	158,088,002	-	209,634	-	-	-	118,084	464,099	-
Contractual Services	177,306,247	\$1,841,669	1,730,829	\$1,447,257	\$4,454,768	\$4,647,279	-	262,541	-
Internal Services ¹	17,527,680	-	7,939	-	-	-	-	17,074	-
Other Charges ²	701,685,849	-	-	29,536	90,914	94,842	332,354	22,192,597	-
Materials and Supplies	11,618,550	-	-	-	-	-	-	6,000	-
Capital Outlay	3,227,769	-	-	-	-	-	-	-	\$38,178,080
Other Uses of Funds ³	130,244,107	-	-	-	-	-	2,190,498	-	-
Intra-County Charges for Services	(7,909,357)	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$1,540,968,521	\$1,841,669	\$2,646,700	\$1,476,793	\$4,545,682	\$4,742,121	\$3,083,971	\$24,192,544	\$38,178,080
REVENUES BY CATEGORY									
Local Taxes	\$1,268,381,033	\$1,841,669	\$1,100,000	\$1,476,793	\$4,545,682	\$4,742,121	-	-	-
Licenses, Permits and Fees	8,981,300	-	-	-	-	-	-	-	-
Fines & Forfeitures, Use of Money & Property	22,126,354	-	-	-	-	-	-	\$8,500	-
Outside Charges for Services	69,485,348	-	-	-	-	-	-	-	-
Miscellaneous Revenue	2,546,377	-	-	-	-	-	-	10,000	\$1,087,000
Commonwealth of Virginia	88,839,453	-	1,300,000	-	-	-	-	-	-
Federal Government	18,123,142	-	-	-	-	-	\$3,083,971	24,225,249	-
Other Revenue ⁴	56,816,193	-	-	-	-	-	-	-	26,066,080
Transfers from Other Funds	10,022,473	-	246,700	-	-	-	-	-	11,025,000
TOTAL REVENUES	\$1,545,321,673	\$1,841,669	\$2,646,700	\$1,476,793	\$4,545,682	\$4,742,121	\$3,083,971	\$24,243,749	\$38,178,080

NOTES:

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

² Other Charges primarily includes contingents, transfers to other funds, regional programs, Metro, and rental assistance payments in the Housing Choice Voucher Program.

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

⁴ Other Revenue primarily includes prior year fund balance.

ALL FUNDS REVENUE AND EXPENDITURE DETAIL - FY 2024 PROPOSED BUDGET

	Stormwater Management Fund	Transportation Capital Fund ⁵	Crystal City Tax Incremental Financing Fund ⁵	Columbia Pike Tax Incremental Financing Fund	Utilities Fund	Utilities Capital	Ballston Public Parking Garage	Ballston Public Pkg Garage - 8th Level	CPHD Development Fund	Automotive Equipment Fund	Printing Fund
EXPENDITURES BY CATEGORY											
Personnel Services	\$5,193,154	\$2,677,741	\$314,735	\$307,809	\$22,856,064	-	-	-	\$13,885,232	\$4,963,185	\$572,114
Employee Benefits	1,943,265	944,571	116,763	-	8,055,656	-	-	-	4,792,417	2,033,101	230,982
Contractual Services	2,947,631	408,479	1,500	-	20,829,202	-	\$1,938,724	\$84,275	4,047,783	1,232,851	993,908
Internal Services ¹	2,237,591	5,950	-	-	8,627,832	-	-	-	4,138,060	42,079	9,017
Other Charges ²	132,099	4,995,553	-	1,430,031	13,849,520	-	323,757	26,540	35,102	130,000	-
Materials and Supplies	97,805	2,100	500	-	8,234,643	-	169,900	29,660	104,806	1,912,771	190,000
Capital Outlay	2,475,352	28,340,470	3,946,362	-	275,750	\$29,075,000	624,000	-	778,397	10,691,358	-
Other Uses of Funds ³	1,518,510	-	-	-	28,652,158	-	340,222	-	-	2,234,422	-
Intra-County Charges for Services	-	-	-	-	(1,373,969)	-	-	-	-	-	-
TOTAL EXPENDITURES	\$16,545,407	\$37,374,864	\$4,379,860	\$1,737,840	\$110,006,856	\$29,075,000	\$3,396,603	\$140,475	\$27,781,797	\$23,239,767	\$1,996,021
REVENUES BY CATEGORY											
Local Taxes	\$15,102,589	\$25,728,113	\$4,379,860	\$1,737,840	-	-	-	-	-	-	-
Licenses, Permits and Fees	-	-	-	-	-	-	-	-	\$24,202,313	-	-
Fines & Forfeitures, Use of Money & Property	-	-	-	-	\$100,000	\$350,000	-	-	-	\$300,000	-
Outside Charges for Services	1,442,818	-	-	-	109,717,907	15,315,000	\$2,907,469	\$194,380	6,857	19,931,579	\$1,348,000
Miscellaneous Revenue	-	11,646,751	-	-	188,949	-	-	-	53,925	445,500	-
Commonwealth of Virginia	-	-	-	-	-	-	-	-	-	-	-
Federal Government	-	-	-	-	-	-	-	-	-	-	-
Other Revenue ⁴	-	-	-	-	-	-	489,134	-	-	2,234,422	-
Transfers from Other Funds	-	-	-	-	-	13,410,000	-	-	-	306,000	777,258
TOTAL REVENUES	\$16,545,407	\$37,374,864	\$4,379,860	\$1,737,840	\$110,006,856	\$29,075,000	\$3,396,603	\$194,380	24,263,095	\$23,217,501	\$2,125,258

NOTES:

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

² Other Charges primarily includes contingents, transfers to other funds, regional programs, Metro, and rental assistance payments in the Housing Choice Voucher Program.

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

⁴ Other Revenue primarily includes prior year fund balance.

⁵ Expenses do not include utilization of fund balance for FY 2024. Refer to fund narrative for total expenditures.

GENERAL FUND SUMMARY

(Figures in Millions of Dollars)

	FY 2022 Actual ⁵	FY 2023 Adopted	FY 2024 Proposed	% Change '23 Adopted to '24 Proposed
EXPENDITURES				
County Services ¹	\$994.6	\$737.9	\$771.1	4.5%
Metro Operations	46.6	46.6	47.8	2.6%
County Debt Service	73.5	77.1	79.5	3.1%
Other Post Employment Benefits (OPEB) ²	17.5	16.5	14.9	-9.8%
Contingents				
COVID-19 Response ³	25.2	8.0	0.1	-98.3%
Affordable Housing Investment Fund (AHIF) ⁴	-	18.1	8.9	-50.8%
Subtotal County Services	1,157.5	904.2	922.4	2.0%
Capital	10.5	10.3	11.0	6.8%
Subtotal County	1,167.9	914.5	933.4	2.1%
Schools Transfer (ongoing)	560.0	563.9	593.6	5.3%
Schools Transfer (one-time)	-	20.5	14.0	-31.7%
Subtotal Schools	560.0	584.4	607.6	4.0%
TOTAL EXPENDITURES	\$1,727.9	\$1,498.9	\$1,541.0	2.8%
REVENUES				
Real Estate Tax	\$830.3	\$852.2	\$883.0	3.6%
Personal Property Tax	127.1	132.7	142.7	7.6%
BPOL Tax	77.9	78.0	81.2	4.1%
Sales Tax	48.0	46.0	50.9	10.7%
Transient Tax	15.1	16.5	22.0	33.3%
Utility Tax	16.8	17.2	15.9	-7.6%
Meals Tax	39.3	39.0	45.0	15.4%
Communications Sales Tax	5.4	5.8	5.3	-7.8%
Other Local Taxes	24.6	21.7	22.4	3.1%
Subtotal Taxes	1,184.4	1,209.0	1,268.4	4.9%
Licenses, Permits and Fees	14.7	7.3	9.0	22.3%
Fines, Interest and Other	32.3	21.0	22.1	5.2%
Charges for Services	54.2	65.6	69.5	6.0%
Miscellaneous	337.2	11.8	12.6	6.2%
Revenue from State	83.7	86.3	88.8	2.9%
Revenue from Federal Government	55.1	34.9	18.1	-48.0%
Subtotal Other	577.2	226.9	220.1	-3.0%
Total Revenue (excluding Fund Balance)	1,761.6	1,435.9	1,488.5	3.7%
Prior Year Fund Balance	194.9	63.0	56.8	-9.8%
TOTAL REVENUES & FUND BALANCE	\$1,956.5	\$1,498.9	\$1,545.3	3.1%

Numbers may not add due to rounding.

¹ Includes General Fund transfers to other operating funds.

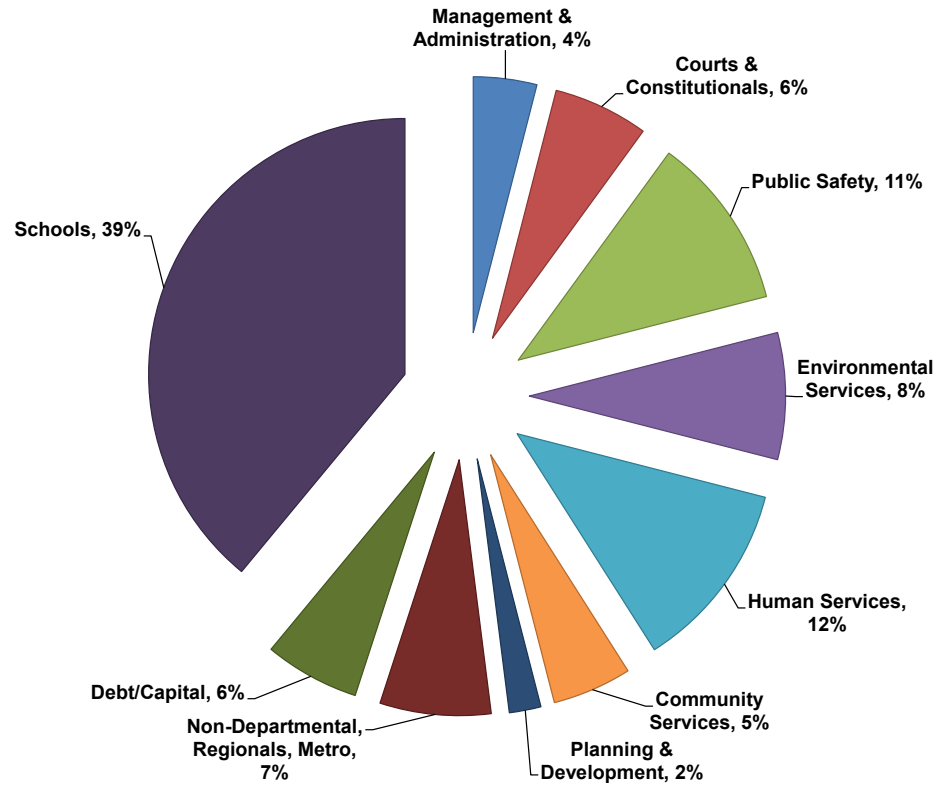
² Includes transfer to the OPEB Trust Fund and funding for Line of Duty Death and Health Benefits Trust Fund.

³ COVID-19 Response includes only those costs charged directly to a County-wide account in FY 2022; many other costs were spread throughout department operations and are included in County Services above. In FY 2023, COVID-19 Response includes the budget for the COVID Contingent.

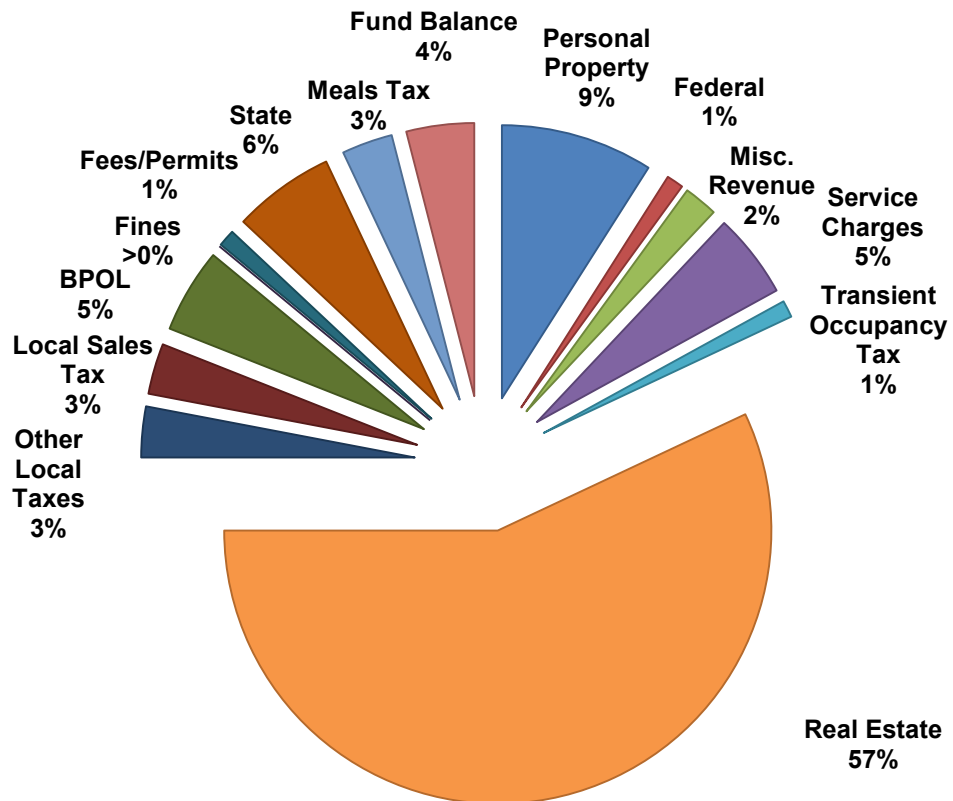
⁴ The federal HOME portion of AHIF is budgeted in the Community Development Fund.

⁵ FY 2022 expenditures include the first year of implementing GASB 87 and 96 adjustments for leases and technology subscriptions. In FY 2022, the GASB 87 and 96 adjustments in the General Fund totaled \$159.2 million and \$28.4 million in all other funds. For more department details, see the GASB 87 and 96 Summary.

FY 2024 Proposed Budget General Fund Expenditures



FY 2024 Proposed Budget General Fund Revenues



COUNTY GOVERNMENT SUMMARY

	FY 2022 Adopted FTEs	FY 2023 Adopted FTEs	FY 2024 Proposed FTEs	FY 2024 Proposed FTEs Frozen/ Funding Eliminated	FY 2022 Actual Expense ³	FY 2023 Adopted Expense	FY 2024 Proposed Expense
GENERAL FUND							
County Board	10.00	12.00	12.00	1.00	\$1,677,209	\$2,031,124	\$2,077,035
County Manager	31.00	35.00	36.00	2.00	4,792,298	6,054,700	6,861,247
Management and Finance	60.50	64.50	63.00	1.50	8,860,644	10,061,086	10,325,435
Technology Services	90.00	91.00	91.00	-	43,426,363	29,193,673	30,244,185
Human Resources	54.18	56.88	56.88	-	10,104,056	11,156,462	11,809,566
County Attorney	18.00	20.00	20.00	-	3,240,554	4,072,083	4,326,676
Circuit Court Judiciary	10.30	10.30	10.30	-	1,322,947	1,349,707	1,304,000
Clerk of the Circuit Court	33.50	34.50	34.50	-	4,143,885	4,315,217	4,564,539
General District Court	1.00	1.00	1.00	-	348,993	423,627	444,273
Juvenile and Domestic Relations Court	59.30	60.30	60.30	1.00	6,420,517	7,705,708	8,178,616
Commonwealth's Attorney	42.00	47.00	48.00	-	5,336,884	5,862,840	6,284,052
Office of the Magistrate	-	-	-	-	28,220	29,986	30,832
Office of the Public Defender	-	-	-	-	309,326	386,120	386,120
Sheriff	297.00	298.00	298.00	20.00	49,246,586	47,167,664	50,637,162
Commissioner of Revenue	53.00	53.00	53.00	1.00	5,679,612	6,049,004	6,474,444
Treasurer	62.66	62.66	62.66	-	6,884,012	7,672,981	8,179,168
Electoral Board	9.80	9.80	9.80	-	1,418,773	1,989,586	2,122,578
Public Safety Comms. & Emergency Mgmt.	74.50	75.50	73.75	1.75	15,310,185	14,591,151	14,606,420
Police	490.00	492.00	491.00	39.60	73,127,540	76,915,884	83,512,292
Fire	374.00	374.00	371.00	3.00	68,759,267	71,934,553	76,082,480
Environmental Services	399.50	408.75	407.65	3.00	107,392,616	114,788,989	119,892,519
Human Services	733.12	767.67	788.77	-	208,010,637	172,625,843	183,016,904
Libraries	130.67	140.19	140.19	-	13,938,064	16,542,254	17,970,646
Economic Development	51.90	52.10	52.10	1.00	9,602,373	10,117,503	9,785,394
Community Planning, Housing & Devel.	81.00	84.60	82.00	2.60	11,492,426	12,350,859	12,471,708
Parks and Recreation	404.24	414.43	411.12	5.18	44,340,809	53,154,373	57,811,475
Non-Departmental/Other	-	-	-	-	323,623,545	83,413,659	56,781,792
Debt Service	-	-	-	-	73,511,781	77,110,907	79,531,024
Regionals/Contributions	-	-	-	-	6,991,115	7,392,026	7,669,143
Metro	-	-	-	-	46,622,208	46,622,208	47,842,394
SUBTOTAL FOR FUND	3,571.17	3,665.18	3,674.02	82.63	1,155,963,446	903,081,777	921,224,119
TRANSFERS TO OTHER FUNDS							
Utilities Capital	-	-	-	-	-	460,000	119,139
Travel & Tourism Promotion	-	-	-	-	396,816	378,033	246,700
Printing	-	-	-	-	254,979	262,658	777,258
Fund 199 (formerly Trust & Agency)	-	-	-	-	760,000	-	-
Other Post Employment Benefits Trust	-	-	-	-	75,271	-	-
SUBTOTAL					1,487,066	1,100,691	1,143,097
Schools Transfer	-	-	-	-	559,993,834	584,382,149	607,601,305
General Capital Projects	-	-	-	-	10,478,484	10,302,176	11,000,000
TOTAL TRANSFERS TO OTHER FUNDS					571,959,384	595,785,016	619,744,402
GENERAL FUND TOTAL	3,571.17	3,665.18	3,674.02	82.63	\$1,727,922,831	\$1,498,866,793	\$1,540,968,521
OTHER FUNDS - OPERATING AND CAPITAL							
Ballston Quarter Tax Increment Financing	-	-	-	-	\$2,822,008	\$2,039,119	\$1,841,669
Travel & Tourism Promotion	7.00	7.00	7.00	-	1,549,957	2,503,033	2,646,700
Ballston Business Improvement District	-	-	-	-	1,435,800	1,431,745	1,476,793
Rosslyn Business Improvement District	-	-	-	-	4,105,081	4,352,535	4,545,682
National Landing Business Improvement Dist.	-	-	-	-	4,321,507	4,566,084	4,742,121
Community Development	4.50	4.50	4.50	-	2,010,872	2,800,236	3,083,971
Housing Choice Voucher Program	12.00	13.00	14.60	-	23,753,874	22,840,894	24,192,544
General Capital - PAYG	-	-	-	-	48,375,823	41,293,187	38,178,080
Stormwater Management	47.00	50.50	53.50	-	19,892,606	15,928,628	16,545,407
Transportation Capital ¹	34.00	41.00	41.00	1.00	43,218,219	34,451,267	37,374,864
Crystal City Tax Increment Financing ¹	7.00	6.50	6.50	-	5,837,286	4,600,160	4,379,860
Columbia Pike Tax Increment Financing	-	-	-	-	406,655	1,453,260	1,737,840
Utilities	255.95	254.95	254.95	-	101,966,602	108,108,804	110,006,856
Utility Capital	-	-	-	-	23,160,719	27,010,000	29,075,000
Ballston Public Parking Garage	-	-	-	-	14,487,002	3,591,583	3,396,603
Ballston Public Parking Garage - 8th Level	-	-	-	-	80,987	111,383	140,475
CPHD Development	116.00	132.00	137.00	-	36,894,358	26,187,835	27,781,797
Automotive Equipment	58.00	58.00	58.00	2.00	16,908,098	22,468,506	23,239,767
Printing	8.00	8.00	7.00	-	4,068,466	1,961,276	1,996,021
TOTAL OTHER FUNDS ⁴	549.45	575.45	584.05	3.00	355,295,920	327,699,535	336,382,050
LESS GENERAL FUND TRANSFERS					(571,959,384)	(595,785,016)	(619,744,402)
LESS OTHER FUND TRANSFERS ²					(19,036,903)	(19,540,453)	(18,849,365)
TOTAL COUNTY GOVERNMENT ⁵	4,120.62	4,240.63	4,258.07	85.63	\$1,492,222,464	\$1,211,240,859	\$1,238,756,804

[1] Expenses do not include utilization of fund balance for FY 2023 and FY 2024. Refer to fund narrative for total expenditures.

[2] Includes Other Fund transfers to General Fund and inter-fund transfers.

[3] FY 2022 expenditures include the first year of implementing GASB 87 and 96 adjustments for leases and technology subscriptions. In FY 2022, the GASB 87 and 96 adjustments in the General Fund totaled \$159.2 million and \$28.4 million in all other funds. For more department details, see the GASB 87 and 96 Summary.

[4] General Obligation Bond (GO bond) funding is not included above.

[5] The implementation of GASB 84 caused some funds, which were previously reported as fiduciary activities, to be included as part of the County's government-wide net position. Those accounts are not shown in the table above but are included in the County's Annual Comprehensive Financial Report. See the ACFR on the County's website for more information:

[Accounting, Reporting and Control – Official Website of Arlington County Virginia Government \(arlingtonva.us\)](#)

Summary of Impacts of GASB 87 and 96 Implementation

The County implemented new Governmental Accounting Standards Board (GASB) standards 87 and 96 in FY 2022. GASB 87 revised the accounting and financial reporting of leases for local governments by establishing a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying nonfinancial asset. Accordingly, the majority of lease obligations will now be reflected as liabilities and assets on the statement of financial positions. GASB 96 addresses the accounting treatment and financial reporting of subscription-based information technology agreements (SBITA). If a SBITA is identified, the government must recognize a subscription liability and a subscription asset at the commencement of the SBITA term.

	FY 2022 Actual Expense	FY 2022 GASB 87 & 96 Expense	FY 2022 Total Expense	FY 2022 Actual Revenue	FY 2022 GASB 87 & 96 Revenue	FY 2022 Total Revenue
GENERAL FUND						
County Board	\$1,677,209	-	\$1,677,209	-	-	-
County Manager	4,792,298	-	4,792,298	\$17,000	-	\$17,000
Management and Finance	8,860,644	-	8,860,644	530,264	-	530,264
Technology Services	26,592,570	\$16,833,793	43,426,363	-	\$16,833,793	16,833,793
Human Resources	10,104,056	-	10,104,056	-	-	-
County Attorney	3,240,554	-	3,240,554	7,436	-	7,436
Circuit Court Judiciary	1,322,947	-	1,322,947	64,515	-	64,515
Clerk of the Circuit Court	4,143,885	-	4,143,885	2,282,644	-	2,282,644
General District Court	348,993	-	348,993	81,546	-	81,546
Juvenile and Domestic Relations Court	6,416,962	3,555	6,420,517	1,806,198	3,555	1,809,754
Commonwealth's Attorney	5,336,884	-	5,336,884	1,961,430	-	1,961,430
Office of the Magistrate	28,220	-	28,220	1,489	-	1,489
Office of the Public Defender	309,326	-	309,326	-	-	-
Sheriff	49,138,536	108,050	49,246,586	10,899,016	108,050	11,007,066
Commissioner of Revenue	5,679,612	-	5,679,612	671,976	-	671,976
Treasurer	6,881,931	2,081	6,884,012	1,704,595	2,081	1,706,676
Electoral Board	1,418,773	-	1,418,773	127,261	-	127,261
Public Safety Communications and Emergency Management	14,782,946	527,239	15,310,185	2,239,977	527,239	2,767,217
Police	72,076,515	1,051,025	73,127,540	904,839	1,051,025	1,955,864
Fire	68,538,276	220,991	68,759,267	8,582,025	220,991	8,803,016
Environmental Services	102,610,427	4,782,189	107,392,616	53,217,148.25	5,415,175	58,632,323
Human Services	153,539,508	54,471,129	208,010,637	45,390,037	54,471,129	99,861,166
Libraries	13,904,289	33,775	13,938,064	293,487	33,775	327,262
Economic Development	8,825,431	776,942	9,602,373	92,504	776,942	869,445
Community Planning, Housing, and Development	11,490,784	1,642	11,492,426	1,803,152	1,642	1,804,795
Parks and Recreation	44,085,768	255,041	44,340,809	12,342,091	251,370	12,593,461
Non-Departmental/Other	243,452,500	80,171,044	323,623,545	1,452,212,369	83,184,586	1,535,396,955
Debt Service	73,511,781	-	73,511,781	-	-	-
Regionals/Contributions	6,991,115	-	6,991,115	-	-	-
Metro	46,622,208	-	46,622,208	-	-	-
Transfers to Other Funds	1,487,066	-	1,487,066	783,472	-	783,472
Schools Transfer	559,993,834	-	559,993,834	-	-	-
General Capital Projects Transfer	10,478,484	-	10,478,484	-	-	-
GENERAL FUND TOTAL	\$1,568,684,335	\$159,238,495	\$1,727,922,831	\$1,598,016,473	\$162,881,353	\$1,760,897,826
OTHER FUNDS - OPERATING AND CAPITAL						
Ballston Quarter Tax Increment Financing	2,822,008	-	2,822,008	2,913,249	-	2,913,249
Travel & Tourism Promotion	1,549,957	-	1,549,957	1,549,957	-	1,549,957
Ballston Business Improvement District	1,435,800	-	1,435,800	1,521,367	-	1,521,367
Rosslyn Business Improvement District	4,105,081	-	4,105,081	4,015,678	-	4,015,678
National Landing Business Improvement District	4,321,507	-	4,321,507	4,512,195	-	4,512,195
Community Development	2,010,872	-	2,010,872	2,010,872	-	2,010,872
Housing Choice Voucher Program	22,672,735	1,081,139	23,753,874	22,672,735	1,081,139	23,753,874
General Capital - PAYG	48,375,823	-	48,375,823	23,170,192	-	23,170,192
Stormwater Management	19,892,606	-	19,892,606	16,008,809	-	16,008,809
Transportation Capital	43,218,219	-	43,218,219	49,625,291	21,877	49,647,168
Crystal City Tax Increment Financing	5,837,286	-	5,837,286	5,547,728	-	5,547,728
Columbia Pike Tax Increment Financing	406,655	-	406,655	1,233,140	-	1,233,140
Utilities	101,947,048	19,554	101,966,602	100,752,447	22,938	100,775,385
Utility Capital	23,160,719	-	23,160,719	24,869,818	-	24,869,818
Ballston Public Parking Garage	2,183,303	12,303,699	14,487,002	2,153,760	12,303,699	14,457,459
Ballston Public Parking Garage - 8th Level	80,987	-	80,987	203,329	-	203,329
CPHD Development	23,322,855	13,571,504	36,894,358	21,147,641	13,571,504	34,719,144
Automotive Equipment	16,904,466	3,632	16,908,098	21,650,326	3,632	21,653,958
Printing	2,646,945	1,421,521	4,068,466	1,940,310	1,421,521	3,361,831
TOTAL OTHER FUNDS	\$326,894,871	\$28,401,049	\$355,295,920	\$307,498,844	\$28,426,310	\$335,925,154

The County's FY 2022 Annual Financial Comprehensive Financial Report is available online at:
<https://www.arlingtonva.us/Government/Departments/DMF/Arlington-County-Accounting-Reporting-and-Control>

EXPENDITURE COMPARISON

	FY 2022 Actual ¹	FY 2023 Adopted	FY 2024 Proposed	% Increase '23 Adopted to '24 Proposed
GENERAL ADMINISTRATION				
County Board	\$1,677,209	\$2,031,124	\$2,077,035	2.3%
County Manager	4,792,298	6,054,700	6,861,247	13.3%
Management and Finance	8,860,644	10,061,086	10,325,435	2.6%
Technology Services	43,426,363	29,193,673	30,244,185	3.6%
Human Resources	10,104,056	11,156,462	11,809,566	5.9%
County Attorney	3,240,554	4,072,083	4,326,676	6.3%
Subtotal: General Administration	72,101,123	62,569,128	65,644,144	4.9%
COURTS AND CONSTITUTIONALS				
Circuit Court	1,322,947	1,349,707	1,304,000	-3.4%
Clerk of the Circuit Court	4,143,885	4,315,217	4,564,539	5.8%
General District Court	348,993	423,627	444,273	4.9%
Juvenile and Domestic Relations Court	6,420,517	7,705,708	8,178,616	6.1%
Commonwealth's Attorney	5,336,884	5,862,840	6,284,052	7.2%
Office of the Magistrate	28,220	29,986	30,832	2.8%
Office of the Public Defender	309,326	386,120	386,120	-
Sheriff	49,246,586	47,167,664	50,637,162	7.4%
Commissioner of Revenue	5,679,612	6,049,004	6,474,444	7.0%
Treasurer	6,884,012	7,672,981	8,179,168	6.6%
Electoral Board	1,418,773	1,989,586	2,122,578	6.7%
Subtotal: Courts and Constitutionals	81,139,757	82,952,440	88,605,784	6.8%
PUBLIC SAFETY				
Public Safety Comms. & Emergency Mgmt.	15,310,185	14,591,151	14,606,420	-
Police	73,127,540	76,915,884	83,512,292	8.6%
Fire	68,759,267	71,934,553	76,082,480	5.8%
Subtotal: Public Safety	157,196,992	163,441,588	174,201,192	6.6%
ENVIRONMENTAL SERVICES	107,392,616	114,788,989	119,892,519	4.4%
HUMAN SERVICES	208,010,637	172,625,843	183,016,904	6.0%
COMMUNITY SERVICES				
Libraries	13,938,064	16,542,254	17,970,646	8.6%
Parks and Recreation	44,340,809	53,154,373	57,811,475	8.8%
Subtotal: Community Services	58,278,873	69,696,627	75,782,121	8.7%
PLANNING AND DEVELOPMENT				
Economic Development	9,602,373	10,117,503	9,785,394	-3.3%
Community Planning, Housing & Devel.	11,492,426	12,350,859	12,471,708	1.0%
Subtotal: Planning and Development	21,094,799	22,468,362	22,257,102	-0.9%
OTHER				
Non-Departmental/Other	323,623,545	83,413,659	56,781,792	-31.9%
Debt Service	73,511,781	77,110,907	79,531,024	3.1%
Regionals/Contributions	6,991,115	7,392,026	7,669,143	3.7%
Metro	46,622,208	46,622,208	47,842,394	2.6%
Subtotal: Other	450,748,648	214,538,800	191,824,353	-10.6%
TOTAL GENERAL FUND OPERATIONS	\$1,155,963,446	\$903,081,777	\$921,224,119	2.0%
OTHER FUNDS - OPERATING & CAPITAL				
Ballston Quarter Tax Increment Financing	2,822,008	2,039,119	1,841,669	-9.7%
Travel & Tourism Promotion	1,549,957	2,503,033	2,646,700	5.7%
Ballston Business Improvement District	1,435,800	1,431,745	1,476,793	3.1%
Rosslyn Business Improvement District	4,105,081	4,352,535	4,545,682	4.4%
National Landing Business Improvement District	4,321,507	4,566,084	4,742,121	3.9%
Community Development	2,010,872	2,800,236	3,083,971	10.1%
Housing Choice Voucher Program	23,753,874	22,840,894	24,192,544	5.9%
General Capital - PAYG	48,375,823	41,293,187	38,178,080	-7.5%
Stormwater Management	19,892,606	15,928,628	16,545,407	3.9%
Transportation Capital ²	43,218,219	34,451,267	37,374,864	8.5%
Crystal City Tax Increment Financing ²	5,837,286	4,600,160	4,379,860	-4.8%
Columbia Pike Tax Increment Financing	406,655	1,453,260	1,737,840	19.6%
Utilities	101,966,602	108,108,804	110,006,856	1.8%
Utilities Capital	23,160,719	27,010,000	29,075,000	7.6%
Ballston Public Parking Garage	14,487,002	3,591,583	3,396,603	-5.4%
Ballston Public Parking Garage - 8th Level	80,987	111,383	140,475	26.1%
CPHD Development	36,894,358	26,187,835	27,781,797	6.1%
Automotive Equipment	16,908,098	22,468,506	23,239,767	3.4%
Printing	4,068,466	1,961,276	1,996,021	1.8%
TOTAL OTHER FUNDS	\$355,295,920	\$327,699,535	\$336,382,050	2.6%
Less Other Fund Transfers ³	(19,036,903)	(19,540,453)	(18,849,365)	-3.5%
TOTAL COUNTY REQUIREMENTS	\$1,492,222,464	\$1,211,240,859	\$1,238,756,804	2.3%

[1] FY 2022 expenditures include the first year of implementing GASB 87 and 96 adjustments for leases and technology subscriptions. In FY 2022, the GASB 87 and 96 adjustments in the General Fund totaled \$159.2 million and \$28.4 million in all other funds. For more department details, see the GASB 87 and 96 Summary.

[2] Expenses do not include utilization of fund balance for FY 2022 and FY 2023. Refer to fund narrative for total expenditures.

[3] Includes Other Fund transfers to General Fund and inter-fund transfers.

FY 2024 PROPOSED BUDGET POSITION CHANGES

This table details the added and eliminated full-time equivalent positions (FTEs) in the FY 2024 Proposed Budget.

Interdepartmental reorganizations are shown as transfers. Italic text indicates the FTE was added during FY 2023 but after the FY 2023 budget was adopted.

	FTE Changes: FY 2023 Adopted to FY 2024 Proposed
GENERAL FUND	
County Board Office	
Freeze a Senior Auditor position (1.0 FTE)	-
Total County Board Office	-
County Manager's Office	
Add a Deputy County Manager	1.00
Add two administrative positions	2.00
Eliminate a vacant Media Relations/Communications Manager	(1.00)
Eliminate a vacant Environmental Management Specialist	(1.00)
Total County Manager's Office	1.00
Department of Management & Finance	
Eliminate a vacant Prevailing Wage Analyst position	(1.00)
Reduce a filled Staff Support Technician in Real Estate Assessments	(0.50)
Eliminate funding for a Procurement Officer position	-
Total Department of Management & Finance	(1.50)
Department of Technology Services	
Replace ongoing funding with one-time funding for two interns (2.0 FTE)	-
Total Department of Technology Services	-
Human Resources	
No FTE changes proposed	-
Total Human Resources	-
County Attorney	
No FTE changes proposed	-
Total County Attorney	-
Circuit Court Judiciary	
No FTE changes proposed	-
Total Circuit Court	-
Clerk of the Circuit Court	
No FTE changes proposed	-
Total Circuit Court	-
Juvenile and Domestic Relations Court	
Continue to freeze a Counselor position (1.0 FTE)	-
Total Juvenile and Domestic Relations Court	-
Commonwealth Attorney	
<i>Added a grant-funded limited-term management analyst position</i>	1.00
Total Commonwealth Attorney	1.00
Sheriff	
Continue to freeze ten Deputy Sheriff positions (10.0 FTE)	-
Freeze an additional ten Deputy Sheriff positions (10.0 FTE)	-
Total Sheriff	-
Commissioner of Revenue	
Continue to freeze a Management Specialist position (1.0 FTE)	-
Total Commissioner of Revenue	-

	FTE Changes: FY 2023 Adopted to FY 2024 Proposed
Treasurer	
No FTE changes proposed	-
Total Treasurer	-
Electoral Board	
No FTE changes proposed	-
Total Electoral Board	-
Public Safety Communications & Emergency Management	
Eliminate a vacant Emergency Management Specialist	(1.00)
Eliminate a vacant part-time administrative support position	(0.75)
Total Public Safety Communications & Emergency Management	(1.75)
Police	
Continue to freeze ten police officer positions (10.0 FTE) and crossing guards (2.6 FTE)	-
Eliminate a vacant Records Management Asst. IV position	(1.00)
Freeze additional sworn positions (26.0 FTE)	-
Total Police	(1.00)
Fire	
Eliminate a vacant Administrative Assistant VI	(1.00)
Eliminate a vacant Warehouse Technician I	(1.00)
Eliminate a vacant Management & Budget Specialist	(1.00)
Total Fire	(3.00)
Department of Environmental Services (DES)	
<i>Added a Construction Management Specialist for Water Sewer Streets as part of the FY 2023 Adopted CIP</i>	1.00
<i>Added a permanent security position in the Facilities Management Bureau (converted from overstrength)</i>	1.00
A technical adjustment to remove a 0.10 temporary position in Transportation, Engineering, and Operations	(0.10)
Transfer a Project Management Coordinator to the Transportation Capital Fund	(1.00)
Eliminate a vacant Accounting Technician I	(1.00)
Eliminate a vacant Facilities Project Specialist	(1.00)
Total Department of Environmental Services	(1.10)
Department of Human Services (DHS)	
<i>Added a Security Coordinator for managing security protocols (Director's Office)</i>	1.00
<i>Reclassified a Physician (Public Health) to add a Communications Specialist for departmental programs (Director's Office)</i>	-
<i>Added a Contract Specialist for additional procurement capacity (Director's Office)</i>	1.00
<i>Added a Behavioral Health Specialist for substance use disorder services (Behavioral Healthcare)</i>	0.50
<i>Added a Peer Recovery Specialist for the Assertive Community Treatment Program (Behavioral Healthcare)</i>	1.00
<i>Added a grant-funded two-year limited-term Behavioral Health Therapist for intake support (Behavioral Healthcare)</i>	1.00
<i>Added a grant-funded Management Specialist for data analytics (Behavioral Healthcare)</i>	1.00
<i>Added a grant-funded Behavioral Health Specialist for the Behavioral Health Docket (Behavioral Healthcare)</i>	1.00
<i>Reclassified a temporary grant-funded Human Services Specialist to a permanent grant-funded position for the Behavioral Health Docket (Behavioral Healthcare)</i>	-
<i>Added a grant-funded limited-term Peer Recovery Specialist and Behavioral Health Clinician for the Mobile Support Team</i>	2.00
<i>Reclassified and increased a 0.25 FTE Psychiatrist to a 1.00 FTE Behavioral Health Therapist for forensic discharge planning (Behavioral Healthcare)</i>	0.75
<i>Healthcare)</i>	0.25
<i>Added a grant-funded Human Resources Specialist for Community Services Board programs (Behavioral Healthcare)</i>	1.00
<i>Added five grant-funded positions for RAFT: two Management Specialists, three Human Services Specialists (Aging and Disability)</i>	5.00
<i>Added a Management Specialist for Vocational and Habilitation Programs (Aging and Disability)</i>	0.50
<i>Independence)</i>	1.00

	FTE Changes: FY 2023 Adopted to FY 2024 Proposed
Add a Human Services Specialist for the Aging and Disability Resource Center (Aging and Disability)	0.20
Add a grant-funded Human Services Clinician for the Adult Day Program (Aging and Disability)	0.50
Add a grant-funded Behavioral Health Therapist for the Office-Based Opioid Treatment Program (Behavioral Healthcare)	1.00
Add a Childcare Specialist for state-mandated inspections (Child and Family)	1.00
Add a Management Analyst for quality assurance (Economic Independence)	1.00
Add a Management Analyst for housing and landlord engagement (Economic Independence)	0.40
Total Department of Human Services	21.10
Libraries	
No FTE changes proposed	-
Total Libraries	-
Economic Development	
Add a BizLaunch en Español Administrative Specialist with one-time funding	1.00
Eliminate a vacant AED Assistant Director	(1.00)
Total Economic Development	-
Community Planning, Housing and Development	
Eliminate a vacant Management Analyst	(0.60)
Transfer a Construction Codes III position to the CPHD Development Fund	(1.00)
Eliminate a vacant Associate Planner position	(1.00)
Total Community Development, Housing and Development	(2.60)
Parks and Recreation	
Reduce level of temporary staff utilized by the Parks and Natural Resources division	(1.95)
Reduce level of temporary staff utilized by the Community Recreation division	(3.23)
A technical adjustment to reflect two Lubber Run Community Center positions	2.00
Remove FY 2023 adopted one-time funding for Trek Mobile temporary staff	(0.13)
Total Parks and Recreation	(3.31)
NET POSITION CHANGES: GENERAL FUND	8.84
OTHER FUNDS	
Travel and Tourism	
No FTE changes proposed	-
Total Travel and Tourism	-
Housing Choice Voucher	
<i>Added a Management Analyst</i>	<i>1.00</i>
Add a Management Analyst for housing and landlord engagement (Economic Independence)	0.60
Total Housing Choice Voucher	1.60
Stormwater	
Add a plan review engineer	1.00
Transfer two sewer maintenance positions from the Utilities Fund	2.00
Total Stormwater	3.00
Transportation Capital	
Eliminate DMF Procurement Officer position	(1.00)
Transfer in of a Project Management Coordinator from DES General Fund	1.00
Total Transportation Capital	-
Crystal City Tax Increment Financing	
No FTE changes proposed	-
Total Crystal City Tax Increment Financing Fund	-

		FTE Changes: FY 2023 Adopted to FY 2024 Proposed
Utilities Fund		
Transfer two Sewer Maintenance positions to the Stormwater Fund		(2.00)
Add a Customer Service Representative		1.00
Add a Warehouse Technician		1.00
Total Utilities Fund		-
CPHD Development Fund		
Transfer a Construction Codes III position from the CPHD General Fund		1.00
Add three Construction Plans Examiner II positions		3.00
Add a Zoning Inspector		1.00
Total CPHD Development Fund		5.00
Automotive Equipment Fund		
Freeze Welder and 2nd Night Shift Supervisor in Equipment Fund for one-year		-
Total Automotive Equipment Fund		-
Print Fund		
<i>Technical adjustment to remove a long-term vacancy</i>		(1.00)
Total Print Fund		(1.00)
NET POSITION CHANGES: OTHER FUNDS		8.60
NET POSITION CHANGES: ALL FUNDS		17.44

Compensation

	ALL FUNDS		GENERAL FUND	
	FY 2024 Proposed	Percent of Total	FY 2024 Proposed	Percent of Total
Pay (Salaries)	\$402,234,232	68.99%	\$349,072,632	68.32%
Retirement	88,485,975	15.18%	79,225,361	15.51%
FICA	27,543,095	4.72%	24,013,470	4.70%
Health Insurance - Employees	40,203,684	6.90%	34,608,456	6.77%
Health/Life Insurance - Retirees	790,000	0.14%	790,000	0.15%
Life Insurance - Employees	601,192	0.10%	520,950	0.10%
Commuting & Transportation	2,567,986	0.44%	2,170,770	0.42%
Tuition Reimbursement	345,500	0.06%	345,500	0.07%
Unemployment/Short-Term Disability	280,000	0.05%	280,000	0.05%
Workers Compensation	4,200,000	0.72%	4,200,000	0.82%
Transfer to OPEB Trust Fund	14,100,000	2.42%	14,100,000	2.76%
Miscellaneous	1,666,184	0.29%	1,620,536	0.32%
Total	\$583,017,848	100%	\$510,947,676	100%

Note: Percentages may not add to 100 percent due to rounding.

Pay Enhancements – FY 2004 to FY 2024

The following provides a history of key pay enhancements.

Fiscal Year	COLA/Market Pay Adjustment	Other Changes
FY 2024		▪ 4.5% merit increase for General employees ▪ 4.5% merit increase for Fire uniform employees* ▪ 4.5% salary increase for Service/Labor/Trades employees ▪ 8.5% merit increase for Sheriff uniform employees ▪ 10% merit increase for Police uniform employees below the rank of Captain* ▪ Related range movements which means that the lowest part of the pay range and highest part of the range will move ▪ \$2,000 (gross) one-time bonus for all qualifying staff ▪ Increase paid parental leave from 8 to 10 weeks ▪ Increase in the flexible spending account dependent care match from \$1,500 to \$2,000 ▪ Increase in the County's contribution for the health savings accounts for those on the high deductible health plan from \$700 individual/\$1,400 dependent to \$950/\$1,900 ▪ Increase in adoption assistance from \$5,000 to \$9,000 ▪ Establishing 16 hours of paid bereavement (based on a 40 hour work week); leave does not carry over from one fiscal year to the next ▪ Increasing DROP from three to four years <i>* In the FY 2024 Proposed Budget, compensation and benefits for IAFF and ACOP are based on the arbitration awards and tentative agreements as detailed in the Fiscal Impact Studies. Final compensation and benefits will be determined by the signed agreements with each group.</i>
FY 2023		▪ 5.25% merit increase for General employees, 13.5% for uniformed Police, and 8.50% for uniformed Sheriff and Fire employees ▪ 5.0% increase to the minimum and maximum of General Employee grades/ranges and up to 5.5% increase to the minimum and maximum of uniform public safety grades/ranges ▪ Increase to pay-for-performance budget of 0.5% ▪ 2.5-hour reduction in Police work week for uniformed positions ▪ \$1.5 million for the first year of a multi-year effort to address pay compression ▪ \$1,600 (gross) one-time bonus ▪ One-time referral bonus for hard to fill positions - \$1,000 upon hire and \$1,000 after 6 months

Fiscal Year	COLA/Market Pay Adjustment	Other Changes
FY 2023 continued		▪ DHS Clinical Services – one-time retention bonus of \$3,500 gross for existing employees; signing bonus \$1,500 gross at hiring, \$1,500 gross later for new employees ▪ Police signing bonus of \$1,500 (gross) upon hire and again after one year (one-time) ▪ Fire – uniform employees one-time retention bonus of \$1,600 gross ▪ Optional one-time cash-out 40 hours of compensation time for General Employees with balances of 80 hours or more and for Public Safety Employees with balances of 120 hours or more ▪ One-time allowance for front-line staff (\$1,000 gross) ▪ One-time funding for additional bonuses, merit awards, and retention efforts (\$500,000) ▪ A one-time increase to shift differential from \$0.75 to \$1.00 per hour for B shift and from \$1.00 to \$1.30 per hour for C shift ▪ A one-time increase to language premium from \$0.69 to \$0.92 per hour ▪ Double the CDL bonus to \$2,000 (one-time) ▪ One-time Fire Swiftwater Premium of \$0.70 per hour for techs and \$1.40 per hour for specialists ▪ Increase several premium pays in Police including Patrol Field Training Officer premium from \$1.34 to \$3.00 per hour, Civil Disturbance Unit premium from \$0.30 to \$0.75 per hour, and SWAT premium from \$0.60 to \$1.00 per hour.
FY 2022	1% effective January 1, 2022	▪ <i>Additional 1% market adjustment effective January 1, 2022, approved at close-out of FY 2021</i> ▪ <i>\$450 (net) one-time bonus approved at close-out of FY 2021</i> ▪ 1% merit increases included ▪ \$900 (net) one-time bonus ▪ 5.0% increase to the minimum and maximum of each pay range for general employees ▪ 1.0% increase to the minimum and maximum of each pay range for public safety employees ▪ Lowest base pay rate / living wage increased to \$17.00/hour from \$15.00/hour for all permanent and temporary employees, excluding student assistants ▪ Increased dependent care match from \$1,000 to \$1,500 ▪ Increased Live Where You Work benefit ▪ Increased paid parental leave from 6 to 8 weeks ▪ Increased maximum tuition reimbursement from \$1,900 to \$2,200 per year ▪ Added Juneteenth Day as a paid holiday

Fiscal Year	COLA/Market Pay Adjustment	Other Changes
FY 2021	None	■ No compensation increases ■ Increased paid parental leave from 4 to 6 weeks ■ Increased dependent care match from \$500 to \$1,000 ■ Increased vacation leave accrual for new/recent hires from 13 days to 16.25 days ■ Added a one-time Election Day holiday ■ Eliminated Presidents Day holiday and add a floating holiday ■ Introduced a Consumer Driven Health Plan
FY 2020	None	■ Merit increases included ■ 2.0% increase to the minimum and maximum of each pay range ■ Increased public safety compensation in Fire, Police and Sheriff by 5.5% as part of the continued implementation of the maintenance study completed in FY 2018. ■ Expanded dental plan options ■ Introduced a voluntary, employee paid, long term disability insurance plan
FY 2019	None	■ Merit increases included ■ 1.0% increase to the minimum and maximum of each grade/range ■ Increased public safety compensation in Fire, Police and Sheriff as part of the first-year of a five-year classification and maintenance study for all job classes in the County. ■ Lowest base pay rate / living wage increased to \$15.00/hour from \$14.50/hour for all permanent and temporary employees, excluding student assistants ■ Added Adoption Assistance (\$5,000/child) ■ Increased volunteer leave from 4 hours to 8 hours ■ Increased location pay from \$80/month to \$110/month for uniformed Sheriff and Police positions
FY 2018	None	■ Merit increases included ■ Increased Transit Subsidy by \$50 per month ■ Implemented a Dependent Care Flexible Spending Account (FSA) employer match of \$500 per employee

Fiscal Year	COLA/Market Pay Adjustment	Other Changes
FY 2017	None	▪ Merit increases included ▪ 1.75% increase to the maximum of each grade/range and implementation of open pay ranges ▪ Lowest base pay rate increasing to \$14.50/hour from \$13.13/hour for all permanent employees ▪ Eliminated steps 2 & 3 ▪ Implemented a Commercial Driver's License (CDL) bonus program ▪ Increased New Parent Leave from 2 weeks to 4 weeks
FY 2016	None	▪ Merit/step increases included
FY 2015	1.00% for Step 19 employees	▪ Merit/step increases included ▪ Added extra Christmas and New Year's holidays, CY 2014 only, due to timing of the holidays
FY 2014	None	▪ Merit/step increases included ▪ Eliminated one County Holiday (Columbus Day)
FY 2013	None	▪ Added Step 19, dropped Step 1 ▪ Added Christmas Eve and New Year's Eve holidays, CY 2012 only, due to timing of the holidays ▪ Merit/step increases included ▪ Living wage increased to \$13.13 per hour
FY 2012	None	▪ 1% One-time lump sum payment for employees at step 18 ▪ Merit/step increases included
FY 2011	None	▪ Merit/step increases restored ▪ 2% one-time lump sum payment for employees at step 18 ▪ Increased County-provided life insurance to one times salary, eliminating \$50,000 cap ▪ One-day furlough for all employees [NOTE: the furlough day was cancelled through the use of FY 2010 one-time carryover funds]
FY 2010 Mid-Year	1.00%	▪ As part of FY 2009 close-out, County Board approved a 1% MPA effective January 1, 2010 and added for calendar year 2009 only Christmas Eve and New Year's Eve holidays
FY 2010 Adopted	None	▪ No merit/step increases ▪ \$500 one-time bonus

Fiscal Year	COLA/Market Pay Adjustment	Other Changes
FY 2009	None	- Increased retirement multiplier (defined benefit) for both general and uniformed employees (from 1.5% to 1.7% retroactively for general employees, and from tiered plan to 2.5% retroactively and 2.7% prospectively for uniformed) - For general employees, increased employer's 401(a) contribution to 4.2%; eliminated 401(a) contribution for Public Safety - Established concept of flex credits for benefits ("cafeteria plan") – applying to health and dental insurance for FY 2009 - Living wage increased to \$12.75 per hour
FY 2008	1.50%	Added Christmas Eve and New Year's Eve holidays (calendar 2007 only – Monday holidays)
FY 2007	2.00%	- Targeted market rate adjustments, promotional opportunities and career ladders for public safety ranks - Location pay stipends - Living wage increased to \$11.80 per hour
FY 2006	2.00%	- Overtime based on total hours, including leave - Living wage set at \$11.20 per hour
FY 2005	2.00%	Additional step (18) added to pay plan
FY 2004	1.00%	- Additional 1% lump sum payment in addition to the 1% COLA/MPA - Increased pay scale for Firefighters - Living wage adopted, set at \$10.98 - Reduced employee retirement contribution one percentage point (from 5% to 4% for general employees, and 6% to 5% for uniformed)

Retirement Plans and County Contribution Rates

Employer Contribution Rates – FY 2024 Proposed Budget		
Plan	Employee Type	County Contribution Rate
Defined Benefit	General Employees	14.5% of pay
	Uniformed Employees	40.6% of pay
Defined Contribution (Chapter 46 only)	General Employees	4.2% of base pay only
	Uniformed Employees	None
Deferred Compensation Employer Match	Chapter 46 Employees	Up to \$20/pay (\$520/year)
	Chapter 21 Employees	Up to \$10/pay (\$260/year)
NOTES: Chapter 21 employees were hired before 2/8/1981 Chapter 46 employees were hired on or after 2/8/1981		

Defined Benefit Plan – Funding History Percent of Salary Contributed to Retirement Plan				
Fiscal Year	General Employees		Uniformed Employees	
	County Contribution	Employee Contribution	County Contribution	Employee Contribution
FY 2024	14.5%	4%	40.6%	7.5%
FY 2023	14.3%	4%	39.4%	7.5%
FY 2022	14.2%	4%	39.0%	7.5%
FY 2021	14.6%	4%	38.4%	7.5%
FY 2020	15.1%	4%	38.7%	7.5%
FY 2019	15.0%	4%	38.1%	7.5%
FY 2018	14.9%	4%	37.9%	7.5%
FY 2017	14.4%	4%	35.9%	7.5%
FY 2016	15.9%	4%	37.8%	7.5%
FY 2015, revised	17.9%	4%	39.7%	7.5%
FY 2014	16.6%	4%	38.4%	7.5%
FY 2013	14.6%	4%	36.4%	7.5%
FY 2012	14.6%	4%	36.5%	7.5%
FY 2011	14.4%	4%	35.5%	7.5%
FY 2010	13.8%	4%	35.1%	7.5%
FY 2009 (effective 1/1/09)	13.8%	4%	35.1%	7.5%
FY 2008	9.8%	4%	19.4%	5%
FY 2007	8.3%	4%	16.3%	5%
FY 2006	6.4%	4%	13.6%	5%
FY 2005	4.9%	4%	10.5%	5%
FY 2004	3.5%	4%	7.2%	5%
NOTE: In all fiscal years through December 2008, the contribution amount was calculated against gross salary. Effective January 2009, overtime and premiums are excluded for Chapter 46 employees.				

Defined Contribution Plan (Chapter 46 ONLY) – Funding History Percent of Base Pay Contributed to Retirement Plan				
Fiscal Year	General Employees		Uniformed Employees	
	County Contribution	Employee Contribution	County Contribution	Employee Contribution
FY 2010 through FY 2024	4.2%	-	-	-
FY 2009 (as of 1/1/09)	4.2%	-	-	-
FY 2003 through FY 2008	2%	-	1%	-

Employee Health Insurance

- A 4.0% increase is proposed in the FY 2024 Proposed Budget.