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.

Stormwater Fund

Effective January 1, 2024, the Stormwater Fund implemented a stormwater utility fee. The fee, based on each property’s non-permeable or impervious area, replaces the previous sanitary district tax, which was based on the property’s real estate assessment. These funds are used to pay for costs necessary to operate the County’s stormwater drainage infrastructure and to support related stormwater management programs. The Stormwater Fund is managed by the Department of Environmental Services.

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 provides mail services to County departments and agencies. Effective FY 2026, the printing function previously housed within this fund was realigned to the General Fund and transitioned to an outsourced service model. This fund 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 tax, 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 Insight Property Group. 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 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

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, Utilities, and Stormwater Capital Funds

These Capital Projects Funds account for the purchase and/or construction of major capital facilities including buildings, roads, stormwater drainage infrastructure, and other long-lived improvements. Pay-As-You-Go financing for utilities construction, stormwater, 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.

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	Stormwater 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 2025 Actuals*	FY 2026 Adopted	FY 2027 Proposed	% Change '26 Adopted to '27 Proposed
COUNTY GOVERNMENT				
Operating Expenses	$895.8	$908.6	$918.9	1.1%
Capital Outlay	23.4	18.3	6.7	-63.4%
Debt Service	84.5	88.2	89.7	1.7%
Other Post Employment Benefits (OPEB) [1]	15.0	13.9	11.7	-15.6%
Contingents[6]	11.7	11.7	9.7	-17.1%
Subtotal	1,030.4	1,040.6	1,036.7	-0.4%
OTHER FUNDS[3]				
Ballston Quarter Tax Increment Financing	3.7	2.7	3.9	47.9%
Travel & Tourism Promotion	1.5	1.5	1.3	-12.4%
Ballston Business Improvement District	1.3	1.2	1.1	-13.6%
Rosslyn Business Improvement District	4.4	4.3	4.0	-7.7%
National Landing Business Improvement District	4.8	5.0	4.9	-2.4%
Community Development	3.0	2.9	3.3	12.7%
Housing Choice Voucher Program	28.4	29.3	29.4	0.2%
General Capital - PAYG	57.4	33.9	19.7	-41.9%
Transportation Capital [2]	116.6	35.0	32.4	-7.4%
Crystal City Tax Increment Financing [2]	20.2	5.6	4.8	-13.7%
Columbia Pike Tax Increment Financing	2.3	2.3	2.9	24.7%
Utilities	113.5	116.4	121.1	4.0%
Utility Capital	31.6	31.5	34.7	10.2%
Stormwater Operating	20.5	20.1	20.7	2.8%
Stormwater Capital	6.9	4.2	3.7	-11.9%
Ballston Parking Garage [4]	2.9	5.6	5.9	7.0%
CPHD Development	25.0	27.5	27.3	-1.0%
Automotive Equipment	32.5	19.0	28.3	48.9%
Printing	2.8	1.7	0.6	-65.6%
Subtotal	479.1	349.8	349.9	-
Less Transfers to Other Funds	(24.5)	(21.0)	(8.8)	-58.1%
Less Other Fund Transfers[5]	(25.4)	(20.9)	(27.9)	33.6%
COUNTY GOVERNMENT SUBTOTAL	1,459.5	1,348.5	1,349.9	0.1%
SCHOOL BOARD				
School Operating Fund	684.1	702.3	713.7	1.6%
School Children's Services (CSA)	6.7	5.2	5.3	1.9%
School Debt Service	66.9	68.9	67.5	-2.0%
School Capital Projects	4.8	6.7	6.9	1.9%
School Food Services Fund	12.3	15.0	15.4	2.7%
School Grants and Restricted Programs	23.3	24.4	23.8	-2.5%
Community Activities Fund	19.9	22.0	23.0	4.6%
School Board Subtotal	818.1	844.6	855.7	1.3%
TOTAL COUNTY GOVERNMENT AND SCHOOL BOARD	**$2,277.7**	**$2,193.1**	**$2,205.6**	**0.6%**

* FY 2025 expenditures include GASB 87 and 96 adjustments for leases and technology subscriptions. For more department details, see the GASB 87 and 96 Summary.

[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 2026 and FY 2027. 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] 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 2025; many other costs were spread throughout department operations and are included in County Services above.

Numbers may not add due to rounding.

This page intentionally left blank

ALL FUNDS REVENUE AND EXPENDITURE DETAIL - FY 2027 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	Transportation Capital Fund [5]
EXPENDITURES BY CATEGORY										
Personnel Services	$393,852,478	-	$693,909	-	-	-	$461,373	$1,365,496	-	$3,804,631
Employee Benefits	179,000,285	-	254,135	-	-	-	157,516	528,802	-	1,285,105
Contractual Services	121,409,818	$3,938,706	53,540	$1,030,584	$3,824,849	$4,804,980	-	374,214	-	302,800
Internal Services [1]	10,127,231	-	-	-	-	-	-	17,969	-	5,870
Other Charges [2]	120,562,639	-	268,416	-	88,000	-	-	27,081,827	-	662,207
Materials and Supplies	15,967,324	-	-	-	-	-	-	6,000		6,100
Capital Outlay	1,491,098	-	-	-	-	-	-	-	-	600
Interfund Transfers	660,862,625	-	-	21,032	79,854	98,061	-	-		6,238,809
Other Expenditures [3]	183,704,795	-	-				2,696,124	-	$19,700,000	20,124,360
TOTAL EXPENDITURES	**$1,686,978,293**	**$3,938,706**	**$1,270,000**	**$1,051,616**	**$3,992,703**	**$4,903,041**	**$3,315,013**	**$29,374,308**	**$19,700,000**	**$32,430,482**
REVENUES BY CATEGORY										
Local Taxes	$1,403,912,647	$2,564,550	$1,270,000	$1,051,616	$3,992,703	$4,903,041	-	-	-	$19,798,968
Licenses, Permits and Fees	24,324,378	-	-	-	-	-	-	-	-	-
Fines & Forfeitures, Use of Money & Property	31,650,233	-	-	-	-	-	-	$80,000	-	-
Outside Charges for Services	83,319,029	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	3,000,419	1,374,156	-	-	-	-	900,000	20,000	-	12,631,514
Commonwealth of Virginia	105,905,655	-	-	-	-	-	185,625	-	-	-
Federal Government	18,929,731	-	-	-	-	-	$2,229,388	29,266,917	-	-
Transfers from Other Funds	11,052,511	-	-	-	-	-	-	-	$6,687,000	-
Other Revenue [4]	4,883,690	-	-	-	-	-	-	-	13,013,000	-
TOTAL REVENUES	**$1,686,978,293**	**$3,938,706**	**$1,270,000**	**$1,051,616**	**$3,992,703**	**$4,903,041**	**$3,315,013**	**$29,366,917**	**$19,700,000**	**$32,430,482**

NOTES:
[1] Internal Services primarily includes County vehicle maintenance and fuel, Print Shop charges for printing services, and intra-county charges.
[2] Other Charges primarily includes public assistance payments in the Department of Human Services, County leases and rentals, and County utilities
[3] Other Expenditures primarily includes debt service, master lease funding, regional contributions, and the Affordable Housing Investment Fund.
[4] Other Revenue primarily includes prior year fund balance and proceeds from lease purchases.
[5] Expenses do not include utilization of fund balance for FY 2027. Refer to fund narrative for total expenditures.

ALL FUNDS REVENUE AND EXPENDITURE DETAIL - FY 2027 PROPOSED BUDGET

	Crystal City Tax Increment Financing Fund[5]	Columbia Pike Tax Increment Financing Fund	Utilities Fund	Utilities Capital	Stormwater Operating	Stormwater Capital	Ballston Public Parking Garage	Ballston Public Pkg Garage - 8th Level	CPHD Development Fund	Automotive Equipment Fund	Printing Fund
EXPENDITURES BY CATEGORY											
Personnel Services	$403,789	$337,044	$24,747,108	-	$5,930,742	-	-	-	$13,442,611	$5,234,198	$69,377
Employee Benefits	159,087	-	9,438,669	-	2,260,413	-	-	-	5,158,591	2,198,489	31,353
Contractual Services	250	-	7,550,145	-	3,013,369	-	$1,597,556	$207,962	3,566,585	800,611	-
Internal Services[1]	-	-	10,400,407	-	3,551,132	-	-	-	3,917,940	58,191	8,481
Other Charges[2]	3,425	2,542,786	18,715,262	-	544,735	-	605,528	33,855	1,058,157	483,205	400,000
Materials and Supplies	1,200	-	9,582,902	-	119,142	-	13,000	27,000	99,203	1,949,855	72,699
Capital Outlay	-	-	3,000	-	-	-	-	-	30,000	15,462,871	-
Interfund Transfers	-	-	17,225,396	-	3,578,400	-	-	-	-	674,000	-
Other Expenditures[3]	4,244,529	-	23,407,092	$34,744,000	1,664,114	$3,665,000	2,673,159	787,044	-	1,431,830	-
TOTAL EXPENDITURES	**$4,812,280**	**$2,879,830**	**$121,069,981**	**$34,744,000**	**$20,662,047**	**$3,665,000**	**$4,889,243**	**$1,055,861**	**$27,273,087**	**$28,293,250**	**$581,910**
REVENUES BY CATEGORY											
Local Taxes	$4,812,280	$2,879,830	-	-	-	-	-	-	-	-	-
Licenses, Permits and Fees	-	-	$295,000	-	$1,280,459	-	-	-	$24,948,995	-	-
Fines & Forfeitures, Use of Money & Property	-	-	347,980	$350,000	-	$250,000	-	-	-	-	-
Outside Charges for Services	-	-	120,232,457	17,154,082	18,663,758	-	$3,345,818	$402,798	67,268	$22,095,628	$375,000
Miscellaneous Revenue	-	-	194,544	-	-	-	-	-	4,423,761	445,500	-
Commonwealth of Virginia	-	-	-	-	-	-	-	-	-	-	-
Federal Government	-	-	-	-	-	-	-	-	-	-	-
Transfers from Other Funds	-	-	-	17,239,918	304,430	3,415,000	-	-	1,493,398	-	206,910
Other Revenue[4]	-	-	-	-	-	-	1,543,425	653,063	-	7,353,934	-
TOTAL REVENUES	**$4,812,280**	**$2,879,830**	**$121,069,981**	**$34,744,000**	**$20,248,647**	**$3,665,000**	**$4,889,243**	**$1,055,861**	**$30,933,422**	**$29,895,062**	**$581,910**

NOTES:

[1] Internal Services primarily includes County vehicle maintenance and fuel, Print Shop charges for printing services, and intra-county charges.

[2] Other Charges primarily includes public assistance payments in the Department of Human Services, County leases and rentals, and County utilities

[3] Other Expenditures primarily includes debt service, master lease funding, regional contributions, and the Affordable Housing Investment Fund.

[4] Other Revenue primarily includes prior year fund balance and proceeds from lease purchases.

[5] Expenses do not include utilization of fund balance for FY 2027. Refer to fund narrative for total expenditures.

GENERAL FUND SUMMARY
(Figures in Millions of Dollars)

	FY 2025 Actual [5]	FY 2026 Adopted	FY 2027 Proposed	% Change '26 Adopted to '27 Proposed
EXPENDITURES				
County Services [1]	$846.0	$857.9	$872.6	1.7%
Metro Operations	49.8	50.7	46.2	-8.9%
County Debt Service	84.5	88.2	89.7	1.7%
Other Post Employment Benefits (OPEB) [2]	15.0	13.9	11.7	-15.6%
Contingents				
COVID-19 Response [3]	0.3	-	-	-
Affordable Housing Investment Fund (AHIF) [4]	11.4	11.7	9.7	-17.1%
Subtotal County Services	1,007.0	1,022.3	1,030.0	0.7%
Capital	23.4	18.3	6.7	-63.4%
Subtotal County	1,030.4	1,040.6	1,036.7	-0.4%
Schools Transfer (ongoing)	636.5	647.4	650.3	0.5%
Schools Transfer (one-time)	-	-	-	-
Subtotal Schools	636.5	647.4	650.3	0.5%
TOTAL EXPENDITURES	**$1,666.9**	**$1,688.0**	**$1,687.0**	-0.1%
REVENUES				
Real Estate Tax	$928.8	$939.2	$963.1	2.5%
Personal Property Tax	144.9	150.1	151.4	0.8%
BPOL Tax	92.4	96.2	94.2	7.1%
Sales Tax	54.8	56.5	58.2	3.0%
Transient Tax	25.5	29.0	25.4	-12.4%
Utility Tax	17.2	17.2	17.2	-
Meals Tax	50.6	67.0	66.3	-1.0%
Communications Tax	4.9	4.9	4.8	-1.2%
Other Local Taxes	22.0	23.1	23.3	0.6%
Subtotal Taxes	1,341.1	1,383.3	1,403.9	1.5%
Licenses, Permits & Fees	17.1	22.8	24.3	6.7%
Use of Money and Property	47.8	41.2	31.7	-23.2%
Outside Charges for Services	75.4	78.4	83.3	6.3%
Commonwealth	98.7	94.1	105.9	12.5%
Federal Government	23.1	25.9	18.9	-27.0%
Miscellaneous Revenue	28.6	2.4	3.0	26.2%
Transfers & Other	24.6	10.5	11.1	6.1%
Subtotal Other	315.2	275.3	278.3	1.1%
Total Revenue (excluding Fund Balance)	1,656.3	1,658.6	1,682.2	1.4%
Prior Year Fund Balance	221.6	29.4	4.8	-83.6%
TOTAL REVENUES & FUND BALANCE	**$1,877.9**	**$1,688.0**	**$1,687.0**	**-0.1%**

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.

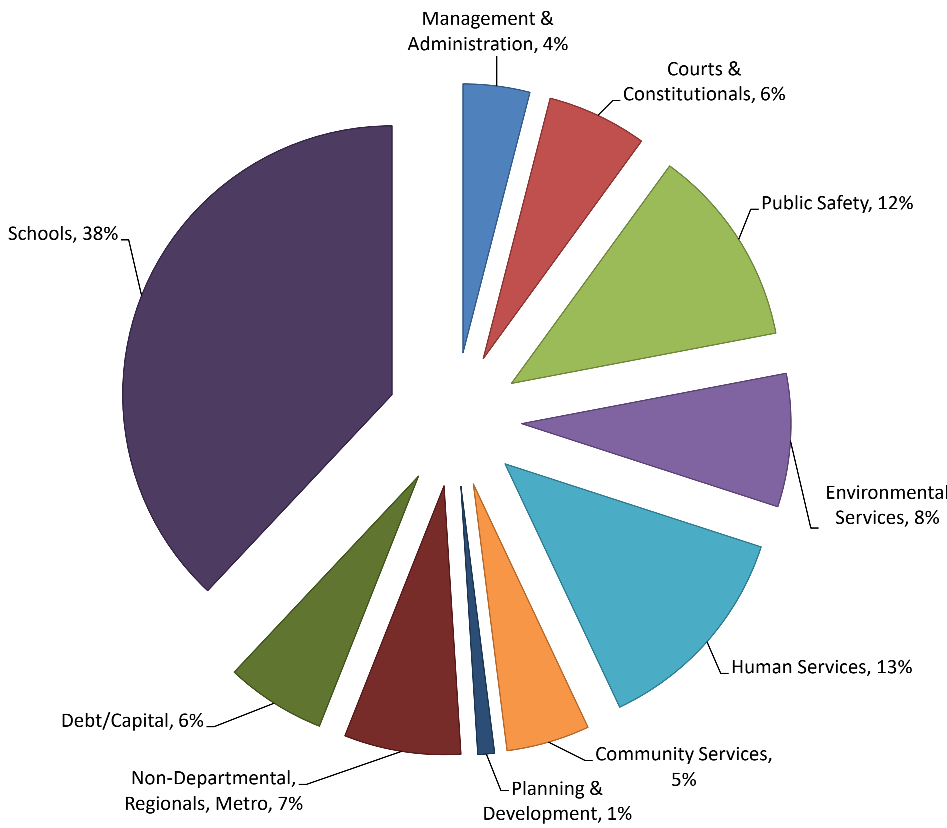
[3] COVID-19 Response includes only those costs charged directly to a County-wide account in FY 2025; many other costs were spread throughout department operations and are included in County Services above.

[4] The federal HOME portion of AHIF is budgeted in the Community Development Fund. Additional AHIF funding is budgeted in the Columbia Pike TIF.

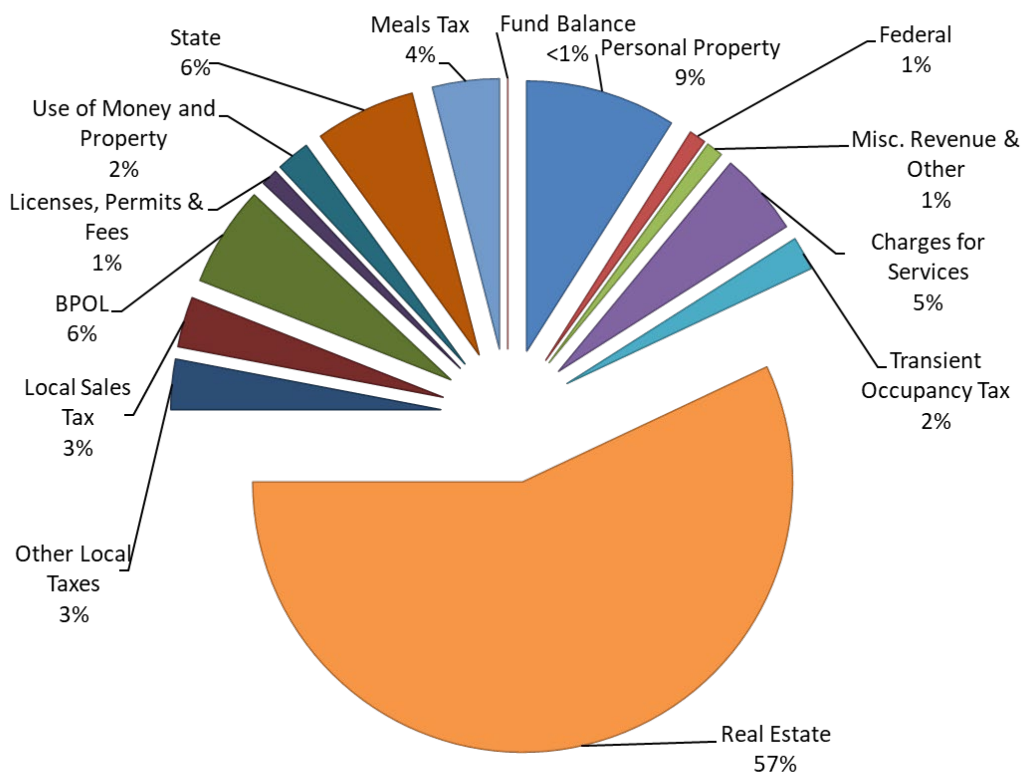
[5] FY 2025 expenditures include GASB 87 and 96 adjustments for leases and technology subscriptions. For more department details, see the GASB 87 and 96 Summary.

This page intentionally left blank

FY 2027 Proposed Budget General Fund Expenditures



FY 2027 Proposed Budget General Fund Revenues



This page intentionally left blank

COUNTY GOVERNMENT SUMMARY

	FY 2025 Adopted FTEs	FY 2026 Adopted FTEs	FY 2027 Proposed FTEs	FY 2027 Proposed FTEs Frozen/ Funding Eliminated	FY 2025 Actual Expense[3]	FY 2026 Adopted Expense	FY 2027 Proposed Expense	% Change '26 Adopted to '27 Proposed	$ Change '26 Adopted to '27 Proposed
GENERAL FUND									
County Board	13.00	14.00	14.00	1.00	$2,290,873	$2,711,460	$2,790,458	2.9%	$78,998
County Manager	37.00	39.00	38.00	1.00	7,154,325	8,203,108	8,187,643	-0.2%	(15,465)
Management and Finance	66.50	66.50	66.50	-	11,658,071	12,226,360	12,527,256	2.5%	300,896
Human Resources	54.58	52.08	51.70	1.375	11,450,685	11,228,427	11,310,992	0.7%	82,565
Technology Services	94.00	91.50	90.90	1.60	38,513,704	31,775,926	32,310,860	1.7%	534,934
County Attorney	20.00	19.00	19.00	-	4,420,501	4,653,161	4,540,975	-2.4%	(112,186)
Commissioner of Revenue	53.00	54.00	53.50	1.50	6,554,110	7,252,198	7,269,867	0.2%	17,669
Treasurer	61.66	63.66	63.66	-	8,083,160	8,939,037	9,098,946	1.8%	159,909
Electoral Board	9.80	9.80	9.60	0.20	2,187,643	2,149,515	2,184,507	1.6%	34,992
Circuit Court Judiciary	10.30	10.30	10.30	-	1,294,205	1,474,304	1,453,871	-1.4%	(20,433)
Clerk of the Circuit Court	34.50	34.50	34.50	-	5,259,712	4,975,559	5,036,963	1.2%	61,404
General District Court	1.00	1.00	1.00	-	385,051	443,557	447,038	0.8%	3,481
Juvenile and Domestic Relations Court	63.30	63.30	62.30	2.00	8,556,889	9,589,237	9,813,565	2.3%	224,328
Commonwealth's Attorney	49.00	49.00	50.00	-	6,653,171	7,670,044	7,905,911	3.1%	235,867
Office of the Magistrate	-	-	-	-	23,663	30,832	30,262	-1.8%	(570)
Office of the Public Defender	-	-	-	-	488,437	712,571	643,820	-9.6%	(68,751)
Sheriff	297.00	297.00	314.00	22.00	55,203,097	55,401,603	55,370,732	-0.1%	(30,871)
Police	504.00	503.00	502.00	52.10	93,052,777	93,822,580	99,326,879	5.9%	5,504,299
Public Safety Comms. & Emergency Mgmt.	72.75	73.00	75.00	1.00	15,424,443	15,789,361	16,296,555	3.2%	507,194
Fire	372.00	374.00	369.00	4.00	84,139,975	83,870,345	87,401,049	4.2%	3,530,704
Environmental Services	401.32	401.32	399.32	2.00	122,105,068	127,274,010	129,738,649	1.9%	2,464,639
Human Services	804.52	819.72	817.22	4.25	197,968,202	205,780,038	212,857,078	3.4%	7,077,040
Libraries	142.19	140.69	137.94	4.75	19,381,173	19,073,340	18,936,191	-0.7%	(137,149)
Parks and Recreation	411.10	409.36	377.51	36.20	59,807,363	65,577,722	65,016,166	-0.9%	(561,556)
Economic Development	50.30	50.30	45.30	7.00	10,001,850	9,944,299	9,673,821	-2.7%	(270,478)
Community Planning, Housing & Devel.	82.00	81.00	79.00	2.00	12,875,095	13,203,220	13,322,658	0.9%	119,438
Non-Departmental/Other	-	-	-	-	76,707,813	67,723,312	58,816,215	-13.2%	(8,907,097)
Regionals/Contributions	-	-	-	-	9,866,754	9,181,630	9,588,764	4.4%	407,134
Metro	-	-	-	-	49,837,756	50,746,178	46,246,178	-8.9%	(4,500,000)
Debt Service	-	-	-	-	84,485,016	88,195,000	89,737,107	1.7%	1,542,107
SUBTOTAL FOR FUND	3,704.82	3,717.03	3,681.25	143.98	1,005,830,580	1,019,617,934	1,027,880,976	0.8%	8,263,042
TRANSFERS TO OTHER FUNDS									
Utilities Capital					104,918	100,000	100,000	-	-
Travel & Tourism Promotion					217,473	-	-	-	-
CPHD Development					-	1,734,821	1,493,398	-13.9%	(241,423)
Automotive Equipment					-	339,035	-	-100.0%	(339,035)
Stormwater					296,011	255,000	304,430	19.4%	49,430
Printing					297,312	297,312	206,910	-30.4%	(90,402)
Fund 199 (formerly Trust & Agency)					240,000	-	-	-	-
SUBTOTAL					1,155,714	2,726,168	2,104,738	-23%	(621,430)
Schools Transfer					636,486,133	647,381,778	650,305,579	0.5%	2,923,801
General Capital Projects					23,378,000	18,260,000	6,687,000	-63.4%	(11,573,000)
TOTAL TRANSFERS TO OTHER FUNDS					661,019,847	668,367,946	659,097,317	-1.4%	(9,270,629)
GENERAL FUND TOTAL	**3,704.82**	**3,717.03**	**3,681.25**	**143.98**	**$1,666,850,427**	**$1,687,985,880**	**$1,686,978,293**	**-0.1%**	**($1,007,587)**
OTHER FUNDS - OPERATING AND CAPITAL									
Ballston Quarter Tax Increment Financing	-	-	-	-	$3,703,092	$2,662,487	$3,938,706	47.9%	$1,276,219
Travel & Tourism Promotion	7.00	6.00	6.00	-	1,538,301	1,450,000	1,270,000	-12.4%	(180,000)
Ballston Business Improvement District	-	-	-	-	1,302,817	1,217,155	1,051,616	-13.6%	(165,539)
Rosslyn Business Improvement District	-	-	-	-	4,367,307	4,325,127	3,992,703	-7.7%	(332,424)
National Landing Business Improvement Dist.	-	-	-	-	4,842,737	5,022,575	4,903,041	-2.4%	(119,534)
Community Development	4.50	4.50	4.50	-	2,991,904	2,942,056	3,315,013	12.7%	372,957
Housing Choice Voucher Program	14.10	16.10	16.10	-	28,361,081	29,322,874	29,374,308	0.2%	51,434
General Capital - PAYG	-	-	-	-	57,364,978	33,910,000	19,700,000	-41.9%	(14,210,000)
Transportation Capital[1]	42.50	43.50	43.50	-	116,557,671	35,023,123	32,430,482	-7.4%	(2,592,641)
Crystal City Tax Increment Financing[1]	6.50	6.50	6.50	-	20,207,319	5,578,170	4,812,280	-13.7%	(765,890)
Columbia Pike Tax Increment Financing	-	-	-	-	2,293,364	2,309,890	2,879,830	24.7%	569,940
Utilities	255.95	256.95	259.95	-	113,458,787	116,425,847	121,069,981	4.0%	4,644,134
Utility Capital	-	-	-	-	31,572,531	31,538,918	34,744,000	10.2%	3,205,082
Stormwater Operating	54.50	55.50	58.50	-	20,474,601	20,092,865	20,662,047	2.8%	569,182
Stormwater Capital	-	-	-	-	6,911,437	4,160,000	3,665,000	-11.9%	(495,000)
Ballston Public Parking Garage	-	-	-	-	2,747,361	4,525,547	4,889,243	8.0%	363,696
Ballston Public Parking Garage - 8th Level	-	-	-	-	159,770	1,030,391	1,055,861	2.5%	25,470
CPHD Development	136.00	133.00	133.00	12.00	24,967,123	27,539,309	27,273,087	-1.0%	(266,222)
Automotive Equipment	57.33	57.33	57.33	1.00	32,483,743	19,003,875	28,293,250	48.9%	9,289,375
Printing	7.00	7.00	1.00	-	2,752,860	1,691,986	581,910	-65.6%	(1,110,076)
TOTAL OTHER FUNDS[4]	585.38	586.38	586.38	13.00	479,058,784	349,772,195	349,902,358	0.0%	130,163
LESS GENERAL FUND TRANSFERS					(661,019,847)	(668,367,946)	(659,097,317)	-1.4%	9,270,629
LESS OTHER FUND TRANSFERS[2]					(25,373,455)	(20,887,764)	(27,915,552)	33.6%	(7,027,788)
TOTAL COUNTY GOVERNMENT[5]	**4,290.20**	**4,303.41**	**4,267.63**	**156.98**	**$1,459,515,909**	**$1,348,502,365**	**$1,349,867,782**	**0.1%**	**$1,365,417**

[1] Expenses do not include utilization of fund balance for FY 2026 and FY 2027. Refer to fund narrative for total expenditures.

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

[3] Expenditures include GASB 87 and 96 adjustments for leases and technology subscriptions. 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 Governmental Accounting Standards Board (GASB) standards 87 and 96 beginning 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 2025 Actual Expense	FY 2025 GASB 87 & 96 Expense	FY 2025 Total Expense	FY 2025 Actual Revenue	FY 2025 GASB 87 & 96 Revenue	FY 2025 Total Revenue
GENERAL FUND						
County Board	$2,290,873	-	$2,290,873	-	-	-
County Manager	7,154,325	-	7,154,325	$8,480	-	$8,480
Management and Finance	11,658,071	-	11,658,071	642,697	-	642,697
Human Resources	11,450,685	-	11,450,685	-	-	-
Technology Services	31,528,690	$6,985,013	38,513,704	-	$6,985,013	6,985,013
County Attorney	4,420,501	-	4,420,501	8,865	-	8,865
Commissioner of Revenue	6,554,110	-	6,554,110	760,690	-	760,690
Treasurer	8,083,160	-	8,083,160	1,779,300	-	1,779,300
Electoral Board	2,187,643	-	2,187,643	144,437	-	144,437
Circuit Court Judiciary	1,294,205	-	1,294,205	52,664	-	52,664
Clerk of the Circuit Court	4,730,177	529,535	5,259,712	1,851,442	529,535	2,380,977
General District Court	385,051	-	385,051	78,048	-	78,048
Juvenile and Domestic Relations Court	8,556,889	-	8,556,889	2,001,568	-	2,001,568
Commonwealth's Attorney	6,653,171	-	6,653,171	2,268,992	-	2,268,992
Office of the Magistrate	23,663	-	23,663	1,707	-	1,707
Office of the Public Defender	488,437	-	488,437	-	-	-
Sheriff	55,203,097	-	55,203,097	13,420,409	-	13,420,409
Police	92,961,206	91,571	93,052,777	6,374,641	91,571	6,466,212
Public Safety Comms. & Emergency Mgmt.	15,424,443	-	15,424,443	1,690,026	-	1,690,026
Fire	84,016,965	123,010	84,139,975	10,226,870	123,010	10,349,880
Environmental Services	121,917,311	187,757	122,105,068	56,489,818	1,607,105	58,096,923
Human Services	197,902,183	66,019	197,968,202	59,231,361	39,450	59,270,811
Libraries	19,381,173	-	19,381,173	403,674	-	403,674
Parks and Recreation	59,807,363	-	59,807,363	16,827,370	375	16,827,745
Economic Development	10,001,850	-	10,001,850	311,342	-	311,342
Community Planning, Housing & Devel.	12,875,095	-	12,875,095	1,518,541	-	1,518,541
Non-Departmental/Other	76,707,813	-	76,707,813	1,468,522,788	1,753,557	1,470,276,345
Regionals/Contributions	9,866,754	-	9,866,754	-	-	-
Metro	49,837,756	-	49,837,756	-	-	-
Debt Service	84,485,016	-	84,485,016	550,760	-	550,760
Transfers to Other Funds	1,155,714	-	1,155,714	-	-	-
Schools Transfer	636,486,133	-	636,486,133	-	-	-
General Capital Projects Transfer	23,378,000	-	23,378,000	-	-	-
GENERAL FUND TOTAL	**$1,658,867,521**	**$7,982,906**	**$1,666,850,427**	**$1,645,166,490**	**$11,129,616**	**$1,656,296,107**
OTHER FUNDS - OPERATING AND CAPITAL						
Ballston Quarter Tax Increment Financing	$3,703,092	-	$3,703,092	$3,106,969	-	$3,106,969
Travel & Tourism Promotion	1,538,301	-	1,538,301	1,538,301	-	1,538,301
Ballston Business Improvement District	1,302,817	-	1,302,817	1,290,352	-	1,290,352
Rosslyn Business Improvement District	4,367,307	-	4,367,307	4,351,355	-	4,351,355
National Landing Business Improvement District	4,842,737	-	4,842,737	4,981,692	-	4,981,692
Community Development	2,991,904	-	2,991,904	2,991,904	-	2,991,904
Housing Choice Voucher Program	28,361,081	-	28,361,081	28,361,081	-	28,361,081
General Capital - PAYG	56,813,943	$551,035	57,364,978	57,913,514	$75,564	57,989,077
Transportation Capital	116,557,671	-	116,557,671	70,138,967	-	70,138,967
Crystal City Tax Increment Financing	20,207,319	-	20,207,319	10,772,623	-	10,772,623
Columbia Pike Tax Increment Financing	2,293,364	-	2,293,364	2,293,364	-	2,293,364
Utilities	113,458,787	-	113,458,787	118,882,749	4,045	118,886,794
Utility Capital	31,572,531	-	31,572,531	16,874,086	-	16,874,086
Stormwater Management	20,474,601	-	20,474,601	19,538,283	-	19,538,283
Stormwater Capital	6,911,437	-	6,911,437	8,092,587	-	8,092,587
Ballston Public Parking Garage	2,747,361	-	2,747,361	3,195,185	-	3,195,185
Ballston Public Parking Garage - 8th Level	159,770	-	159,770	399,886	-	399,886
CPHD Development	24,967,123	-	24,967,123	18,804,031	-	18,804,031
Automotive Equipment	32,483,743	-	32,483,743	28,193,750	-	28,193,750
Printing	2,474,225	278,634	2,752,860	1,921,390	278,634	2,200,025
TOTAL OTHER FUNDS	**$478,229,115**	**$829,669**	**$479,058,784**	**$403,642,068**	**$358,243**	**$404,000,310**

The County's FY 2025 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 2025 Actual [1]	FY 2026 Adopted	FY 2027 Proposed	% Increase '26 Adopted to '27 Proposed
GENERAL ADMINISTRATION				
County Board	$2,290,873	$2,711,460	$2,790,458	2.9%
County Manager	7,154,325	8,203,108	8,187,643	-0.2%
Management and Finance	11,658,071	12,226,360	12,527,256	2.5%
Human Resources	11,450,685	11,228,427	11,310,992	0.7%
Technology Services	38,513,704	31,775,926	32,310,860	1.7%
County Attorney	4,420,501	4,653,161	4,540,975	-2.4%
Subtotal: General Administration	75,488,158	70,798,442	71,668,184	1.2%
COURTS AND CONSTITUTIONALS				
Commissioner of Revenue	6,554,110	7,252,198	7,269,867	0.2%
Treasurer	8,083,160	8,939,037	9,098,946	1.8%
Electoral Board	2,187,643	2,149,515	2,184,507	1.6%
Circuit Court	1,294,205	1,474,304	1,453,871	-1.4%
Clerk of the Circuit Court	5,259,712	4,975,559	5,036,963	1.2%
General District Court	385,051	443,557	447,038	0.8%
Juvenile and Domestic Relations Court	8,556,889	9,589,237	9,813,565	2.3%
Commonwealth's Attorney	6,653,171	7,670,044	7,905,911	3.1%
Office of the Magistrate	23,663	30,832	30,262	-1.8%
Office of the Public Defender	488,437	712,571	643,820	-9.6%
Sheriff	55,203,097	55,401,603	55,370,732	-0.1%
Subtotal: Courts and Constitutionals	94,689,137	98,638,457	99,255,482	0.6%
PUBLIC SAFETY				
Police	93,052,777	93,822,580	99,326,879	5.9%
Public Safety Comms. & Emergency Mgmt.	15,424,443	15,789,361	16,296,555	3.2%
Fire	84,139,975	83,870,345	87,401,049	4.2%
Subtotal: Public Safety	192,617,196	193,482,286	203,024,483	4.9%
ENVIRONMENTAL SERVICES	122,105,068	127,274,010	129,738,649	1.9%
HUMAN SERVICES	197,968,202	205,780,038	212,857,078	3.4%
COMMUNITY SERVICES				
Libraries	19,381,173	19,073,340	18,936,191	-0.7%
Parks and Recreation	59,807,363	65,577,722	65,016,166	-0.9%
Subtotal: Community Services	79,188,536	84,651,062	83,952,357	-0.8%
PLANNING AND DEVELOPMENT				
Economic Development	10,001,850	9,944,299	9,673,821	-2.7%
Community Planning, Housing & Devel.	12,875,095	13,203,220	13,322,658	0.9%
Subtotal: Planning and Development	22,876,945	23,147,519	22,996,479	-0.7%
OTHER				
Non-Departmental/Other	76,707,813	67,723,312	58,816,215	-13.2%
Regionals/Contributions	9,866,754	9,181,630	9,588,764	4.4%
Metro	49,837,756	50,746,178	46,246,178	-8.9%
Debt Service	84,485,016	88,195,000	89,737,107	1.7%
Subtotal: Other	220,897,338	215,846,120	204,388,264	-5.3%
TOTAL GENERAL FUND OPERATIONS	**$1,005,830,580**	**$1,019,617,934**	**$1,027,880,976**	0.8%

EXPENDITURE COMPARISON

	FY 2025 Actual [1]	FY 2026 Adopted	FY 2027 Proposed	% Increase '26 Adopted to '27 Proposed
OTHER FUNDS - OPERATING & CAPITAL				
Ballston Quarter Tax Increment Financing	$3,703,092	$2,662,487	$3,938,706	47.9%
Travel & Tourism Promotion	1,538,301	1,450,000	1,270,000	-12.4%
Ballston Business Improvement District	1,302,817	1,217,155	1,051,616	-13.6%
Rosslyn Business Improvement District	4,367,307	4,325,127	3,992,703	-7.7%
National Landing Business Improvement District	4,842,737	5,022,575	4,903,041	-2.4%
Community Development	2,991,904	2,942,056	3,315,013	12.7%
Housing Choice Voucher Program	28,361,081	29,322,874	29,374,308	0.2%
General Capital - PAYG	57,364,978	33,910,000	19,700,000	-41.9%
Transportation Capital [2]	116,557,671	35,023,123	32,430,482	-7.4%
Crystal City Tax Increment Financing [2]	20,207,319	5,578,170	4,812,280	-13.7%
Columbia Pike Tax Increment Financing	2,293,364	2,309,890	2,879,830	24.7%
Utilities	113,458,787	116,425,847	121,069,981	4.0%
Utilities Capital	31,572,531	31,538,918	34,744,000	10.2%
Stormwater Operating	20,474,601	20,092,865	20,662,047	2.8%
Stormwater Capital	6,911,437	4,160,000	3,665,000	-11.9%
Ballston Public Parking Garage	2,747,361	4,525,547	4,889,243	8.0%
Ballston Public Parking Garage - 8th Level	159,770	1,030,391	1,055,861	2.5%
CPHD Development	24,967,123	27,539,309	27,273,087	-1.0%
Automotive Equipment	32,483,743	19,003,875	28,293,250	48.9%
Printing	2,752,860	1,691,986	581,910	-65.6%
TOTAL OTHER FUNDS	**$479,058,784**	**$349,772,195**	**$349,902,358**	**-**
Less Other Fund Transfers [3]	(25,373,455)	(20,887,764)	(27,915,552)	33.6%
TOTAL COUNTY REQUIREMENTS	**$1,459,515,909**	**$1,348,502,365**	**$1,349,867,782**	**0.1%**

[1] FY 2025 expenditures include GASB 87 and 96 adjustments for leases and technology subscriptions. For more department details, see the GASB 87 and 96 Summary.

[2] Expenses do not include utilization of fund balance for FY 2026 and FY 2027. Refer to fund narrative for total expenditures.

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

FY 2027 PROPOSED BUDGET POSITION CHANGES

This table details the added and eliminated full-time equivalent positions (FTEs) in the FY 2027 Proposed Budget.

Italic text indicates the FTE was added during FY 2026 but after the FY 2026 budget was adopted.

	FTE Changes: FY 2026 Adopted to FY 2027 Proposed
GENERAL FUND	
County Board Office	
Continue to Freeze a Senior Auditor (1.0 FTE)	-
Total County Board Office	-
County Manager's Office	
Eliminate a vacant Environmental Management Specialist	(1.00)
Total County Manager's Office	(1.00)
Department of Technology Services	
Eliminate a filled Database Administrator	(1.00)
Eliminate a vacant Technology Business Relationship Management Coordinator	(0.60)
Add a Cybersecurity Engineer by converting non-personnel funding	1.00
Total Department of Technology Services	(0.60)
Human Resources	
Eliminate a vacant Staff Human Resources/OD Specialist	(0.375)
Freeze an Employee Services Division Chief (1.0 FTE)	-
Total Human Resources	(0.375)
Juvenile and Domestic Relations Court	
Continue to freeze a Management Analyst (1.0 FTE)	-
Eliminate a vacant Clinical Psychologist	(1.00)
Total Juvenile and Domestic Relations Court	(1.00)
Commonwealth Attorney	
Add a Director of Community Engagement	1.00
Total Commonwealth Attorney	1.00
Sheriff	
Added 17 permanent positions for the transition to an in-house medical team	*17.00*
Continue to freeze Deputy Sheriffs (22.00 FTEs) from prior Board action	-
Total Sheriff	17.00
Commissioner of Revenue	
Continue to freeze a Customer Advocate Management Specialist (1.0 FTE)	-
Reduce a vacant Administrative Technician to Part-Time	(0.50)
Total Commissioner of Revenue	(0.50)
Electoral Board	
Reduce temporary staffing	(0.20)
Total Electoral Board	(0.20)
Public Safety Communications & Emergency Management	
Freeze the Deputy Director (1.0 FTE)	-
Eliminate a position no longer funded by UASI grant	(1.00)
Add Public Safety Telecommunicator positions by converting overtime funding	3.00
Total Public Safety Communications & Emergency Management	2.00
Police	
Continue to freeze sworn positions (38.0 FTEs) and School Crossing Guards (2.6 FTEs) from prior Board action	-
Add an Administrative Technician for the Photo Speed Program	1.00
Freeze Public Service Aides (8.0 FTEs)	-
Freeze a School Crossing Guard (0.5 FTE)	-
Freeze a Captain (1.0 FTE)	-
Remove four part-time cadet positions	(2.00)
Total Police	(1.00)

	FTE Changes: FY 2026 Adopted to FY 2027 Proposed
Fire	
Eliminate an unfunded intern position that was added in the FY 2025 adopted budget with one-time funds	(1.00)
Eliminate vacant firefighter positions as a part of the consolidation of the two rescue units	(4.00)
Convert a Captain I position to a civilian Management Analyst for logistics	-
Reclassify a vacant Firefighter/EMT I to a civilian Human Resources position	-
Total Fire	(5.00)
Department of Environmental Services (DES)	
Transfer in of a Contract Specialist from the Print Fund to the Director's Office	1.00
Transfer out of a Control Center Technician to the Utilities Fund	(1.00)
Transfer out of an Engineering Support Associate to Stormwater	(1.00)
Transfer out of an Engineer III to Stormwater	(1.00)
Freeze a Real Estate Specialist (1.0 FTE)	-
Freeze a Solar Facilities Project Specialist (1.0 FTE)	-
Total Department of Environmental Services	(2.00)
Department of Human Services (DHS)	
Added a limited-term Epidemiologist	*1.00*
Added a limited-term Human Services Specialist to support kinship navigator program	*1.00*
Increased a grant funded Administrative Specialist to support the RAFT program	*0.25*
Removed a grant-funded Management Analyst due to grant funding ending in a prior fiscal year	(1.00)
Removed grant-funded Behavioral Health Emergency Services Clinician (Licensed) due to grant ending in a prior fiscal year	(1.00)
Removed a grant-funded Behavioral Health Specialist due to the grant ending in a prior fiscal year	(0.50)
Removed the Community Health Protection Bureau Director that was funded with one-time in FY 2026	*(1.00)*
Eliminate a vacant Public Health Assistant Division Director	(1.00)
Eliminate filled Clinic Aides	(2.00)
Eliminate a filled Communications Specialist I	(0.50)
Eliminate a filled Facilities Maintenance Worker	(0.75)
Convert an overstrength Lead DHS Benefits Program Specialist and Benefits Program Specialists II into permanent positions	2.00
Add a Public Health Nurse for Schools	1.00
Total Department of Human Services	(2.50)
Libraries	
Continue to freeze a Library Assistant position (1.0 FTE)	-
Close Cherrydale Library (2.75 filled, 1.0 vacant)	(3.75)
Add an Outreach Librarian	1.00
Total Libraries	(2.75)
Economic Development	
Continue to freeze Cultural Affairs Program Coordinator (1.0 FTE)	-
Freeze a Public Art Manager in Strategic Investment Group (1.0 FTE)	-
Eliminate a vacant Arts Enterprise Specialist position that was funded with one-time in the FY 2026 adopted budget	(1.00)
Add a new position for the AED communications reorganization/rebuild	1.00
Eliminate Communications positions in Arlington Arts & Cultural Affairs (four filled, one vacant)	(5.00)
Total Economic Development	(5.00)
Community Planning, Housing and Development	
Eliminate a vacant Comprehensive Planning Principal Planner	(1.00)
Eliminate a vacant Historic Preservation Associate Planner	(1.00)
Total Community Development, Housing and Development	(2.00)
Parks and Recreation	
Continue to freeze of a vacant Deputy Director (1.0 FTE)	-
Continue to freeze positions in Parks and Natural Resources Division (4.0 FTEs)	-
Eliminate the competitive and Recreation Gymnastics Program (13.0 filled, 3.0 vacant - permanent and 6.75 filled - temporary)	(22.75)
Freeze a Construction Management Specialist (1.0 FTE)	-
Freeze temporary staffing at Madison Community Center during construction	(0.95)
Reduce temporary staffing in the Parks and Natural Resources Division	(5.56)
Freeze woodshop programming at Thomas Jefferson Community Center	(0.94)
Convert temporary positions (4.0 temporary FTEs) into permanent positions in Facilities (4.0 permanent FTEs)	-
Convert temporary positions (3.65 FTEs) into permanent positions in Youth, Teens, and Family (2.0 FTEs)	(1.65)
Total Parks and Recreation	(31.85)
NET POSITION CHANGES: GENERAL FUND	**(35.78)**

	FTE Changes: FY 2026 Adopted to FY 2027 Proposed
OTHER FUNDS	
Stormwater	
Transfer in an Engineering Support Associate from the General Fund	1.00
Transfer in an Engineer III from the General Fund	1.00
Add a Construction Management Specialist	1.00
Total Stormwater	3.00
Utilities Fund	
Transfer in a Control Center Technician from the General Fund	1.00
Add a Certified Control System Technician	1.00
Add an Assistant Operating Engineer	1.00
Total Utilities Fund	3.00
CPHD Development Fund	
Continue to freeze 12 positions from prior Board action (12.0 FTEs)	-
Total CPHD Development Fund	-
Automotive Equipment Fund	
Continue to freeze the second Night Shift Supervisor (1.0 FTE)	-
Total Automotive Equipment Fund	-
Print Fund	
Eliminated a vacant Press Operator mid-year in FY 2026 as part of the FY 2026 adopted budget	*(1.00)*
Eliminated a vacant Business Systems Analyst II mid-year in FY 2026 as part of the FY 2026 adopted budget	*(1.00)*
Eliminated a filled Press Operator mid-year in FY 2026 as part of the FY 2026 adopted budget	*(1.00)*
Eliminated a filled Press Operator mid-year in FY 2026 as part of the FY 2026 adopted budget	*(1.00)*
Eliminated a filled Supervisor position mid-year in FY 2026 as part of the FY 2026 adopted budget	*(1.00)*
Transfer out a filled Contract Specialist to DES General Fund as part of the Print Shop's closure that began in FY 2026	(1.00)
Total Print Fund	(6.00)
NET POSITION CHANGES: OTHER FUNDS	**-**
NET POSITION CHANGES: ALL FUNDS	**(35.78)**

This page intentionally left blank

Compensation

	ALL FUNDS		GENERAL FUND	
	FY 2027 Proposed	Percent of Total	FY 2027 Proposed	Percent of Total
Pay (Salaries)	$450,342,756	68.66%	$393,852,478	68.16%
Retirement	99,042,293	15.10%	88,946,071	15.39%
FICA	34,993,554	5.34%	30,707,781	5.31%
Health Insurance - Employees	48,094,272	7.33%	41,608,623	7.20%
Health/Life Insurance - Retirees	875,000	0.13%	875,000	0.15%
Life Insurance - Employees	576,788	0.09%	500,681	0.09%
Commuting & Transportation	2,502,067	0.38%	2,132,433	0.37%
Tuition Reimbursement	365,480	0.06%	365,480	0.06%
Unemployment/Short-Term Disability	280,000	0.04%	280,000	0.05%
Workers Compensation	5,300,000	0.81%	5,300,000	0.92%
Transfer to OPEB Trust Fund	10,835,456	1.65%	10,835,456	1.88%
Miscellaneous	2,657,534	0.41%	2,448,761	0.42%
Total	**$655,865,201**	**100%**	**$577,852,763**	**100%**

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

This page intentionally left blank

Pay Enhancements – FY 2004 to FY 2027

The following provides a history of key pay enhancements.

Fiscal Year	COLA/Market Pay Adjustment	Other Changes
FY 2027	None	▪ 3.0% merit increase for non-bargaining employees and 3% range movement ▪ 3.5% salary increase for Service/Labor/Trades employees and 2% range movement ▪ Fire: Starting salaries to increase to $71,500 with a revised pay scale with a salary increase averaging 10.7% ▪ Police: Starting salaries to increase to $90,000 with a revised pay scale with a salary increase averaging 11.4% ▪ Fire and Police Management: 3% range movement
FY 2026	None	▪ 3.5% merit increase for non-bargaining employees and 2% range movement ▪ 4.0% salary increase for Service/Labor/Trades employees and 2% range movement ▪ Fire: Step increases in line with the IAFF CBA and the grade/step structure, average increase is 10% ▪ Police: Step increases in line with the ACOP CBA and the grade/step structure, average increase is 9% ▪ Fire and Police Management: 8% range movement ▪ Sheriff: Adjustments to Corporal and Sergeant ranges and $1,875 bonus for Deputy Sheriff rank employees ▪ Funding for access to child and elder care
FY 2025	None	▪ 4.75% merit increase for non-bargaining employees ▪ 4.75% salary increase for Service/Labor/Trades employees ▪ Fire: Step increases in line with the IAFF CBA and the grade/step structure ▪ Police: Step increases in line with the ACOP CBA and the grade/step structure ▪ Implementation of the new pay plan ▪ Proposed new retirement plan for new general employees (non-bargaining) with a combination of a 1% defined benefit (pension) with a lower employee contribution of 2.5% of pay. The County will also provide a 7.5% contribution to a 401(a) account. The plan would be effective January 11, 2025.

Fiscal Year	**COLA/Market Pay Adjustment**	**Other Changes**
FY 2024	None	▪ 4.5% merit increase for General employees ▪ 4.5% salary increase for Service/Labor/Trades employees ▪ 8.5% merit increase for Sheriff uniform employees ▪ Related range movements, which means that the lowest part of the pay range and highest part of the range will move. ▪ Fire: Implementation of a grade and step structure with 4% steps plus a longevity bonus for those at range maximum ▪ Police: Implementation of a grade and step structure with most ACOP members receiving at least 10% increases in year one and 2.5% step increases planned for years 2 and 3 ▪ County Board pay will increase to $95,734 for the Chair and $89,851 for members ▪ $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 ▪ *In June after budget adoption, the County Board approved a new maximum annual salary cap for County Board Members ($116,343) and the Board Chair ($121,806) effective January 1, 2024*

Fiscal Year	COLA/Market Pay Adjustment	Other Changes
FY 2023	None	■ 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 ■ 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.

Fiscal Year	COLA/Market Pay Adjustment	Other Changes
FY 2022	*1% effective January 1, 2022*	▪ *Additional 1% market adjustment effective January 1, 2022, approved at close-out of FY 2021* ▪ *$450 (net) one-time bonus approved at close-out of FY 2021* ▪ 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
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

Fiscal Year	COLA/Market Pay Adjustment	Other Changes
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
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

Fiscal Year	**COLA/Market Pay Adjustment**	**Other Changes**
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
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 by one percentage point (from 5% to 4% for general employees, and 6% to 5% for uniformed)

Employee Health Insurance

- The FY 2027 Proposed Budget includes a 10.0% increase for all three Cigna plans, a five percent increase for Kaiser, and a five percent increase for the two Delta Dental plans. In addition, CIGNA plan design changes including instituting modest deductibles of $150 for most plans and $350 for those with family coverage as well as increases to $1,800 and $3,650 for the HSA plan. In addition, the maximum out-of-pocket for the coinsurance plan will increase limits by $1,000 for most plans and $2,000 for those with family coverage, copays for pharmaceutical costs will increase, and co-insurance share for employees will increase from 10% to 20%.

Retirement Plans and County Contribution Rates

Employer Contribution Rates – FY 2027 Proposed Budget		
Plan	**Employee Type**	**County Contribution Rate**
Defined Benefit	General Employees – hired before 01/11/2025	14.2% of pay
	General Employees – hired on or after 01/11/2025	8.8%
	Uniformed Employees	42.7% of pay
Defined Contribution (Chapter 46 only)	General Employees – hired before 01/11/2025	4.2% of base pay only
	General Employees – hired on or after 01/11/2025	7.5% 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 2027	14.2% / 8.8%	4% / 2.5%	42.7%	7.5%
FY 2026	14.1%	4%	42.3%	7.5%
FY 2025	14.6%	4%	41.5%	7.5%
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.				