

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 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 interest 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 2024 Actuals*	FY 2025 Adopted	FY 2026 Proposed	% Change '25 Adopted to '26 Proposed
COUNTY GOVERNMENT				
Operating Expenses	\$883.1	\$867.9	\$906.0	4.4%
Capital Outlay	20.6	22.4	18.3	-18.6%
Debt Service	82.2	84.6	88.2	4.2%
Other Post Employment Benefits (OPEB) ¹	16.7	14.9	13.9	-6.8%
Contingents ⁷	0.9	20.7	11.7	-43.5%
Subtotal	1,003.5	1,010.5	1,038.0	2.7%
OTHER FUNDS³				
Ballston Quarter Tax Increment Financing	3.1	2.3	2.7	15.0%
Travel & Tourism Promotion	3.8	1.5	1.5	-6.3%
Ballston Business Improvement District	1.5	1.3	1.2	-8.6%
Rosslyn Business Improvement District	4.7	4.4	4.3	-2.4%
National Landing Business Improvement District	4.6	5.0	5.0	-
Community Development	2.2	3.3	2.9	-12.7%
Housing Choice Voucher Program	24.0	26.6	29.3	10.1%
General Capital - PAYG	71.9	38.7	29.3	-24.3%
Transportation Capital ²	124.4	36.2	35.0	-3.1%
Crystal City Tax Increment Financing ²	11.2	6.5	5.6	-14.3%
Columbia Pike Tax Increment Financing	6.1	2.3	2.3	-
Utilities	112.8	110.5	116.4	5.4%
Utility Capital	30.9	23.3	31.5	35.1%
Stormwater Operating	14.6	19.2	20.1	4.3%
Stormwater Capital	5.2	7.9	4.2	-47.6%
Ballston Parking Garage ⁴	2.9	3.6	5.6	56.3%
CPHD Development	25.6	29.1	27.3	-6.0%
Automotive Equipment	25.3	19.7	19.0	-3.4%
Printing	5.4	2.0	1.7	-15.8%
Subtotal	480.1	343.6	344.8	-
Less Transfers to Other Funds	(23.7)	(23.6)	(21.0)	-11.1%
Less Other Fund Transfers ⁵	(20.7)	(17.5)	(20.9)	19.4%
COUNTY GOVERNMENT SUBTOTAL	1,439.3	1,313.0	1,340.9	2.1%
SCHOOL BOARD ⁶				
School Operating Fund	641.6	693.2	TBD	-
School Children's Services (CSA)	6.2	5.0	TBD	-
School Debt Service	64.6	67.3	TBD	-
School Capital Projects	11.9	4.8	TBD	-
School Food Services Fund	13.9	14.5	TBD	-
School Grants and Restricted Programs	29.1	21.4	TBD	-
Community Activities Fund	18.6	21.9	TBD	-
School Board Subtotal	785.9	828.0	-	-
TOTAL COUNTY GOVERNMENT AND SCHOOL BOARD	\$2,225.2	\$2,141.0	\$1,340.9	-

* FY 2024 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 2025 and FY 2026. 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 2026 Proposed School Board budget was not available at the time of publication.

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 2024; many other costs were spread throughout department operations and are included in County Services above. In FY 2025 and FY 2026, COVID-19 Response includes the budget for the COVID Contingent.

Numbers may not add due to rounding.

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ALL FUNDS REVENUE AND EXPENDITURE DETAIL - FY 2026 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	\$382,356,797	-	\$678,206	-	-	-	\$456,775	\$1,516,327	-	\$3,527,112
Employee Benefits	172,863,180	-	226,100	-	-	-	157,836	607,733	-	1,223,648
Contractual Services	114,973,305	\$2,662,487	97,465	\$1,162,383	\$4,130,496	\$4,796,560	-	85,206	-	122,500
Internal Services ¹	10,289,673	-	-	-	-	-	-	17,435	-	5,680
Other Charges ²	123,205,295	-	448,229	-	-	-	-	27,085,671	-	312,511
Materials and Supplies	19,283,479	-	-	30,429	108,128	125,564	-	6,000	-	347,100
Capital Outlay	888,603	-	-	-	-	-	-	-	-	600
Interfund Transfers	671,000,765	-	-	-	-	-	-	-	-	6,294,586
Other Expenditures ³	190,521,679	-	-	24,343	86,503	100,451	2,296,095	-	\$29,260,000	23,189,386
TOTAL EXPENDITURES	\$1,685,382,776	\$2,662,487	\$1,450,000	\$1,217,155	\$4,325,127	\$5,022,575	\$2,910,706	\$29,318,372	\$29,260,000	\$35,023,123
REVENUES BY CATEGORY										
Local Taxes	\$1,383,294,398	\$2,662,487	\$1,450,000	\$1,217,155	\$4,325,127	\$5,022,575	-	-	-	\$23,006,191
Licenses, Permits and Fees	22,908,162	-	-	-	-	-	-	-	-	-
Fines & Forfeitures, Use of Money & Property	41,210,117	-	-	-	-	-	-	\$80,000	-	-
Outside Charges for Services	78,393,190	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	2,203,930	-	-	-	-	-	-	20,000	-	12,016,932
Commonwealth of Virginia	100,473,138	-	-	-	-	-	-	-	-	-
Federal Government	19,548,425	-	-	-	-	-	\$2,910,706	29,345,685	-	-
Transfers from Other Funds	9,933,730	-	-	-	-	-	-	-	\$18,260,000	-
Other Revenue ⁴	28,917,686	-	-	-	-	-	-	-	11,000,000	-
TOTAL REVENUES	\$1,686,882,776	\$2,662,487	\$1,450,000	\$1,217,155	\$4,325,127	\$5,022,575	\$2,910,706	\$29,445,685	\$29,260,000	\$35,023,123

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 2026. Refer to fund narrative for total expenditures.

ALL FUNDS REVENUE AND EXPENDITURE DETAIL - FY 2026 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	\$394,653	\$330,096	\$23,493,814	-	\$5,691,698	-	-	-	\$12,811,464	\$5,116,358	\$271,854
Employee Benefits	148,201	-	8,878,816	-	2,080,371	-	-	-	4,907,905	2,081,994	246,019
Contractual Services	250	-	7,302,795	-	3,078,369	-	\$1,440,258	\$196,399	2,967,085	751,500	162,214
Internal Services ¹	-	-	8,216,327	-	3,192,727	-	-	-	4,269,199	70,597	9,447
Other Charges ²	3,100	1,979,794	18,006,175	-	347,794	-	565,703	26,755	2,205,237	463,351	820,000
Materials and Supplies	1,000	-	9,180,260	-	267,077	-	13,220	27,631	132,805	1,944,950	180,000
Capital Outlay	-	-	203,000	-	-	\$2,590,000	-	-	30,000	6,166,611	-
Interfund Transfers	-	-	10,330,238	-	3,921,643	-	-	-	-	130,000	-
Other Expenditures ³	5,030,966	-	30,771,196	\$31,538,918	1,484,735	1,570,000	2,506,366	779,606	-	2,272,167	-
TOTAL EXPENDITURES	\$5,578,170	\$2,309,890	\$116,382,621	\$31,538,918	\$20,064,414	\$4,160,000	\$4,525,547	\$1,030,391	\$27,323,695	\$18,997,528	\$1,689,534
REVENUES BY CATEGORY											
Local Taxes	\$5,578,170	\$2,309,890	-	-	-	-	-	-	-	-	-
Licenses, Permits and Fees	-	-	\$285,000	-	\$1,243,164	-	-	-	\$23,970,660	-	-
Fines & Forfeitures, Use of Money & Property	-	-	345,160	\$360,000	-	\$250,000	-	-	-	-	-
Outside Charges for Services	-	-	117,343,790	20,870,000	17,786,951	-	\$3,162,000	\$387,600	92,774	\$23,578,096	\$1,065,122
Miscellaneous Revenue	-	-	194,544	-	-	-	-	-	4,376,183	445,500	-
Commonwealth of Virginia	-	-	-	-	-	-	-	-	-	-	-
Federal Government	-	-	-	-	-	-	-	-	-	-	-
Transfers from Other Funds	-	-	-	10,308,918	255,000	3,910,000	-	-	1,734,821	476,916	297,312
Other Revenue ⁴	-	-	-	-	-	-	1,363,547	642,791	-	300,000	-
TOTAL REVENUES	\$5,578,170	\$2,309,890	\$118,168,494	\$31,538,918	\$19,285,115	\$4,160,000	\$4,525,547	\$1,030,391	\$30,174,438	\$24,800,512	\$1,362,434

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.

⁵ Expenses do not include utilization of fund balance for FY 2026. Refer to fund narrative for total expenditures.

GENERAL FUND SUMMARY

(Figures in Millions of Dollars)

	FY 2024 Actual ⁵	FY 2025 Adopted	FY 2026 Proposed	% Change '25 Adopted to '26 Proposed
EXPENDITURES				
County Services ¹	\$835.3	\$818.1	\$854.8	4.5%
Metro Operations	47.8	49.8	51.2	3.0%
County Debt Service	82.2	84.6	88.2	4.2%
Other Post Employment Benefits (OPEB) ²	16.7	14.9	13.9	-6.8%
Contingents				
COVID-19 Response ³	0.9	-	-	-
Affordable Housing Investment Fund (AHIF) ⁴	-	20.7	11.7	-43.5%
Subtotal County Services	983.0	988.1	1,019.7	3.2%
Capital	20.6	22.4	18.3	-18.6%
Subtotal County	1,003.5	1,010.5	1,038.0	2.7%
Schools Transfer (ongoing)	615.1	624.8	647.4	3.6%
Schools Transfer (one-time)	-	14.9	-	-100.0%
Subtotal Schools	615.1	639.7	647.4	1.2%
TOTAL EXPENDITURES	\$1,618.6	\$1,650.2	\$1,685.4	2.1%
REVENUES				
Real Estate Tax	\$902.4	\$920.6	\$939.2	2.0%
Personal Property Tax	\$148.7	\$146.8	\$150.1	2.3%
BPOL Tax	89.4	89.8	96.2	7.1%
Sales Tax	54.7	57.7	56.5	-2.1%
Transient Tax	24.7	26.0	29.0	11.5%
Utility Tax	17.0	16.5	17.2	4.2%
Meals Tax	48.9	50.5	67.0	32.7%
Communications Sales Tax	5.0	5.1	4.9	-4.7%
Other Local Taxes	23.7	22.0	23.1	5.2%
Subtotal Taxes	1,314.5	1,335.0	1,383.3	3.6%
Licenses, Permits & Fees	14.4	17.8	22.9	28.9%
Use of Money and Property	52.5	22.8	41.2	81.1%
Outside Charges for Services	68.8	72.4	78.4	8.3%
Commonwealth	96.7	95.5	100.5	5.2%
Federal Government	25.9	18.7	19.5	4.6%
Miscellaneous Revenue	35.8	2.4	2.2	-9.7%
Transfers & Other	21.0	10.2	9.9	-3.0%
Subtotal Other	315.2	239.8	274.7	14.6%
Total Revenue (excluding Fund Balance)	1,629.7	1,574.8	1,658.0	5.3%
Prior Year Fund Balance	214.0	75.4	28.9	-61.7%
TOTAL REVENUES & FUND BALANCE	\$1,843.7	\$1,650.2	\$1,686.9	2.2%

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.

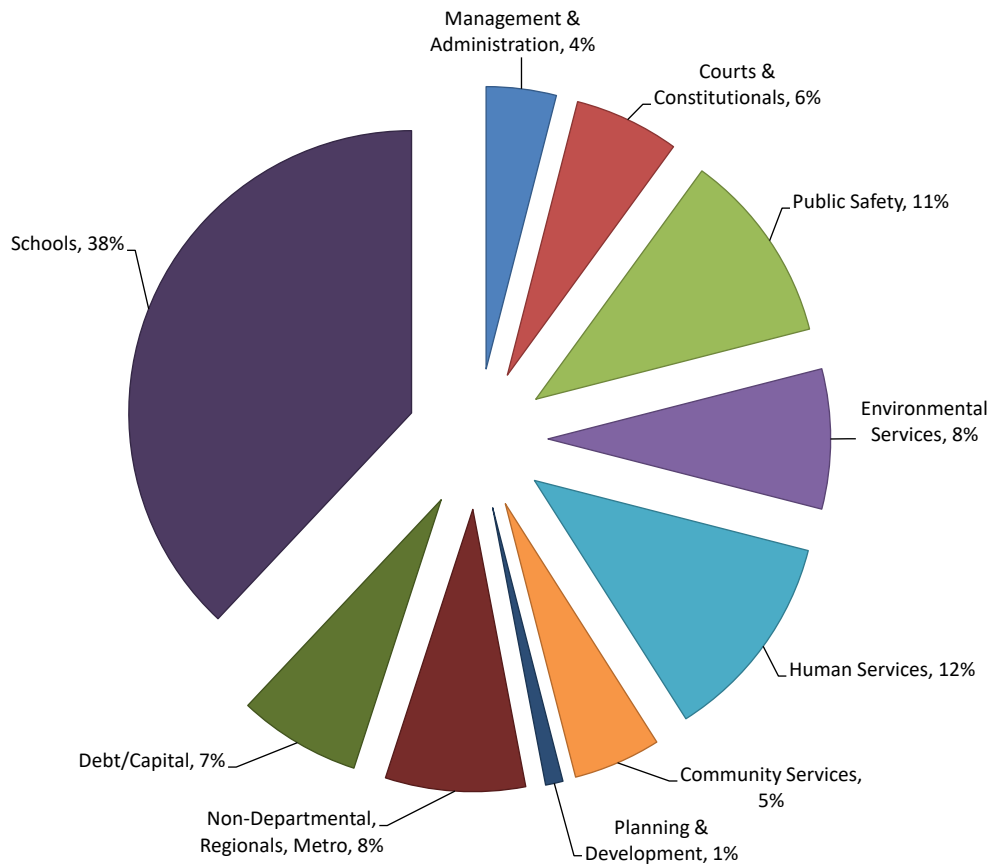
³ COVID-19 Response includes only those costs charged directly to a County-wide account in FY 2024; many other costs were spread throughout department operations and are included in County Services above.

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

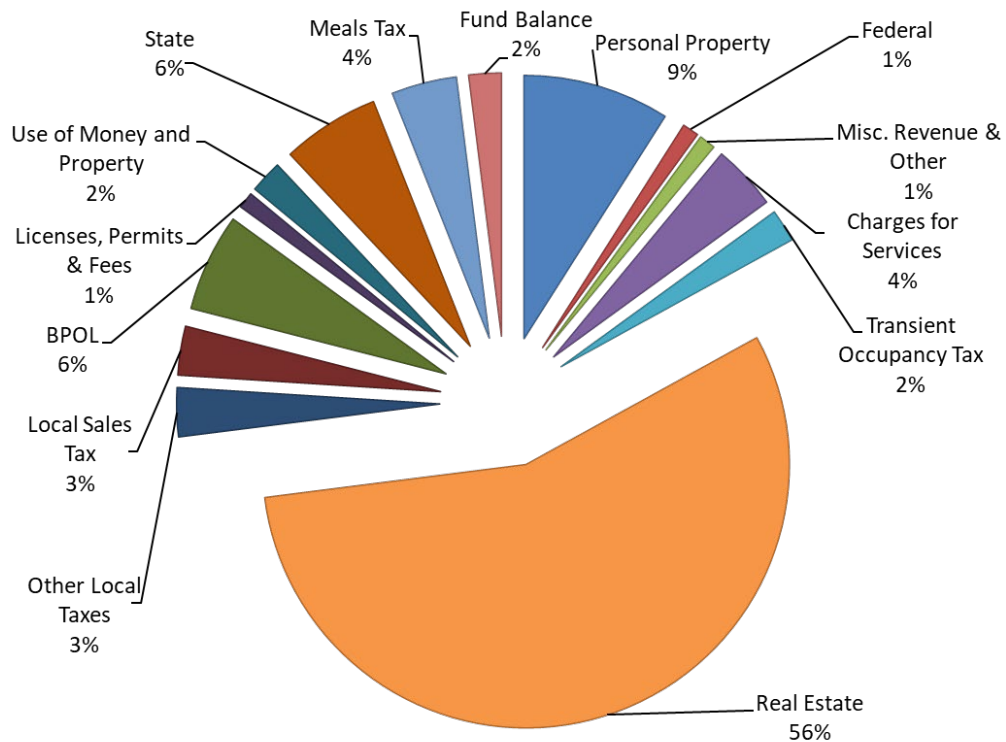
⁵ FY 2024 expenditures include GASB 87 and 96 adjustments for leases and technology subscriptions. For more department details, see the GASB 87 and 96 Summary.

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FY 2026 Proposed Budget General Fund Expenditures



FY 2026 Proposed Budget General Fund Revenues



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COUNTY GOVERNMENT SUMMARY

	FY 2024 Adopted FTEs	FY 2025 Adopted FTEs	FY 2026 Proposed FTEs	FY 2026 Proposed FTEs Frozen/ Funding Eliminated	FY 2024 Actual Expense ³	FY 2025 Adopted Expense	FY 2026 Proposed Expense
GENERAL FUND							
County Board	12.00	13.00	13.00	1.00	\$2,005,305	\$2,206,442	\$2,644,795
County Manager	37.00	37.00	39.00	-	6,546,156	7,384,366	8,147,236
Management and Finance	63.00	66.50	66.50	1.00	10,484,790	11,766,374	12,179,988
Human Resources	57.38	54.58	52.08	4.00	10,681,374	11,619,543	11,195,717
Technology Services	91.00	94.00	91.50	4.50	30,326,902	31,533,999	31,707,044
County Attorney	20.00	20.00	19.00	1.00	4,189,539	4,470,932	4,647,273
Commissioner of Revenue	53.00	53.00	54.00	1.00	6,376,969	6,614,865	7,195,387
Treasurer	62.66	61.66	63.66	-	7,392,422	8,413,441	8,927,075
Electoral Board	9.80	9.80	9.80	-	1,934,942	2,695,487	2,146,929
Circuit Court Judiciary	10.30	10.30	10.30	-	1,432,136	1,416,629	1,445,371
Clerk of the Circuit Court	34.50	34.50	34.50	-	4,594,725	4,690,136	4,940,525
General District Court	1.00	1.00	1.00	-	357,161	414,198	443,555
Juvenile and Domestic Relations Court	60.30	63.30	63.30	1.00	7,965,133	8,484,791	9,572,746
Commonwealth's Attorney	48.00	49.00	49.00	-	5,764,379	6,888,240	7,471,391
Office of the Magistrate	-	-	-	-	23,632	30,832	30,832
Office of the Public Defender	-	-	-	-	430,328	520,421	520,421
Sheriff	298.00	297.00	297.00	22.00	52,833,228	53,568,432	55,093,260
Police	491.00	504.00	503.00	40.60	85,251,069	89,236,326	93,792,176
Public Safety Comms. & Emergency Mgmt.	73.75	72.75	73.00	1.75	15,249,588	14,946,997	15,768,743
Fire	371.00	372.00	374.00	-	78,360,884	78,188,063	83,861,837
Environmental Services	407.65	401.32	401.32	2.00	118,131,089	122,101,432	127,126,079
Human Services	794.77	804.52	819.72	4.00	186,670,832	193,669,584	203,844,435
Libraries	140.19	142.19	140.69	2.50	18,343,891	19,350,512	18,932,971
Parks and Recreation	411.12	411.10	409.36	7.25	56,853,651	64,169,536	65,415,563
Economic Development	52.10	50.30	50.30	2.00	9,841,823	10,216,840	9,859,702
Community Planning, Housing & Devel.	82.00	82.00	80.00	2.00	12,627,627	13,143,269	13,027,784
Non-Departmental/Other	-	-	-	-	107,508,656	75,847,325	68,453,187
Regionals/Contributions	-	-	-	-	7,593,593	8,904,057	9,181,630
Metro	-	-	-	-	47,842,394	49,753,571	51,246,178
Debt Service	-	-	-	-	82,212,861	84,647,699	88,195,000
SUBTOTAL FOR FUND	3,681.52	3,704.82	3,715.03	97.60	979,827,077	986,894,339	1,017,014,830
TRANSFERS TO OTHER FUNDS							
Utilities Capital					104,918	100,000	100,000
Travel & Tourism Promotion					68,834	246,700	-
CPHD Development					2,000,000	-	1,734,821
Automotive Equipment					-	-	339,035
Stormwater					105,591	290,000	255,000
Printing					777,258	297,312	297,312
Fund 199 (formerly Trust & Agency)					-	240,000	-
Other Post Employment Benefits Trust					79,798	-	-
SUBTOTAL					3,136,400	1,174,012	2,726,168
Schools Transfer					615,076,373	639,729,082	647,381,778
General Capital Projects					20,577,320	22,438,000	18,260,000
TOTAL TRANSFERS TO OTHER FUNDS					638,790,092	663,341,094	668,367,946
GENERAL FUND TOTAL	3,681.52	3,704.82	3,715.03	97.60	\$1,618,617,169	\$1,650,235,433	\$1,685,382,776
OTHER FUNDS - OPERATING AND CAPITAL							
Ballston Quarter Tax Increment Financing	-	-	-	-	\$3,143,317	\$2,315,252	\$2,662,487
Travel & Tourism Promotion	7.00	7.00	6.00	1.00	3,761,958	1,546,700	1,450,000
Ballston Business Improvement District	-	-	-	-	1,472,939	1,331,772	1,217,155
Rosslyn Business Improvement District	-	-	-	-	4,715,487	4,430,845	4,325,127
National Landing Business Improvement Dist.	-	-	-	-	4,623,589	5,047,694	5,022,575
Community Development	4.50	4.50	4.50	-	2,151,454	3,334,639	2,910,706
Housing Choice Voucher Program	14.60	14.10	16.10	-	23,962,836	26,638,864	29,318,372
General Capital - PAYG	-	-	-	-	71,867,429	38,666,466	29,260,000
Transportation Capital ¹	41.00	42.50	43.50	-	124,370,813	36,153,059	35,023,123
Crystal City Tax Increment Financing ¹	6.50	6.50	6.50	-	11,246,239	6,506,510	5,578,170
Columbia Pike Tax Increment Financing	-	-	-	-	6,100,502	2,344,230	2,309,890
Utilities	254.95	255.95	256.95	-	112,764,399	110,464,539	116,382,621
Utility Capital	-	-	-	-	30,908,537	23,343,000	31,538,918
Stormwater Operating	53.50	54.50	55.50	-	14,590,064	19,245,293	20,064,414
Stormwater Capital	-	-	-	-	5,240,002	7,935,000	4,160,000
Ballston Public Parking Garage	-	-	-	-	2,770,002	3,419,121	4,525,547
Ballston Public Parking Garage - 8th Level	-	-	-	-	137,271	136,151	1,030,391
CPHD Development	136.00	136.00	132.00	7.00	25,620,233	29,078,292	27,323,695
Automotive Equipment	58.00	57.33	57.33	1.00	25,264,800	19,671,924	18,997,528
Printing	7.00	7.00	7.00	4.00	5,426,945	2,006,626	1,689,534
TOTAL OTHER FUNDS⁴	583.05	585.38	585.38	13.00	480,138,815	343,615,977	344,790,253
LESS GENERAL FUND TRANSFERS					(638,790,092)	(663,341,094)	(668,367,946)
LESS OTHER FUND TRANSFERS ²					(20,656,418)	(17,489,105)	(20,887,764)
TOTAL COUNTY GOVERNMENT⁵	4,264.57	4,290.20	4,300.41	110.60	\$1,439,309,474	\$1,313,021,211	\$1,340,917,319

[1] Expenses do not include utilization of fund balance for FY 2025 and FY 2026. 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 \(arlingtonva.us\)](https://www.aclgov.org/Accounting-Reporting-and-Control-Official-Website-of-Arlington-County-Virginia-Government-(arlingtonva.us))

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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 2024 Actual Expense	FY 2024 GASB 87 & 96 Expense	FY 2024 Total Expense	FY 2024 Actual Revenue	FY 2024 GASB 87 & 96 Revenue	FY 2024 Total Revenue
GENERAL FUND						
County Board	\$2,005,305	-	\$2,005,305	-	-	-
County Manager	6,546,156	-	6,546,156	\$20,062	-	\$20,062
Management and Finance	10,484,790	-	10,484,790	621,628	-	621,628
Human Resources	10,681,374	-	10,681,374	-	-	-
Technology Services	29,840,280	\$486,622	30,326,902	246	\$486,622	486,868
County Attorney	4,189,539	-	4,189,539	8,916	-	8,916
Commissioner of Revenue	6,376,969	-	6,376,969	729,380	-	729,380
Treasurer	7,392,422	-	7,392,422	1,751,923	-	1,751,923
Electoral Board	1,934,942	-	1,934,942	323,277	-	323,277
Circuit Court Judiciary	1,432,136	-	1,432,136	63,004	-	63,004
Clerk of the Circuit Court	4,594,725	-	4,594,725	1,854,037	-	1,854,037
General District Court	357,161	-	357,161	76,099	-	76,099
Juvenile and Domestic Relations Court	7,965,133	-	7,965,133	2,017,995	-	2,017,995
Commonwealth's Attorney	5,764,379	-	5,764,379	2,239,422	-	2,239,422
Office of the Magistrate	23,632	-	23,632	1,735	-	1,735
Office of the Public Defender	430,328	-	430,328	-	-	-
Sheriff	52,833,228	-	52,833,228	12,609,675	-	12,609,675
Police	85,251,069	-	85,251,069	2,101,651	-	2,101,651
Public Safety Comms. & Emergency Mgmt.	15,249,588	-	15,249,588	1,648,031	-	1,648,031
Fire	78,360,884	-	78,360,884	11,147,767	-	11,147,767
Environmental Services	118,180,757	(49,669)	118,131,089	63,490,851	1,488,069	64,978,920
Human Services	186,670,832	-	186,670,832	54,694,797	(4,995)	54,689,802
Libraries	18,343,891	-	18,343,891	354,788	-	354,788
Parks and Recreation	56,853,651	-	56,853,651	15,806,891	521	15,807,412
Economic Development	9,841,823	-	9,841,823	577,167	-	577,167
Community Planning, Housing & Devel.	12,627,627	-	12,627,627	933,950	-	933,950
Non-Departmental/Other	107,559,634	(50,977)	107,508,657	1,452,305,128	2,315,748	1,454,620,876
Regionals/Contributions	7,593,593	-	7,593,593	-	-	-
Metro	47,842,394	-	47,842,394	-	-	-
Debt Service	82,212,861	-	82,212,861	-	-	-
Transfers to Other Funds	3,136,399	-	3,136,399	-	-	-
Schools Transfer	615,076,373	-	615,076,373	-	-	-
General Capital Projects Transfer	20,577,320	-	20,577,320	-	-	-
GENERAL FUND TOTAL	\$1,618,231,193	\$385,976	\$1,618,617,169	\$1,625,378,420	\$4,285,965	\$1,629,664,385
OTHER FUNDS - OPERATING AND CAPITAL						
Ballston Quarter Tax Increment Financing	\$3,143,317	-	\$3,143,317	\$3,311,182	-	\$3,311,182
Travel & Tourism Promotion	3,761,958	-	3,761,958	3,761,958	-	3,761,958
Ballston Business Improvement District	1,472,939	-	1,472,939	1,291,609	-	1,291,609
Rosslyn Business Improvement District	4,715,487	-	4,715,487	4,789,331	-	4,789,331
National Landing Business Improvement District	4,623,589	-	4,623,589	4,753,593	-	4,753,593
Community Development	2,151,454	-	2,151,454	2,151,454	-	2,151,454
Housing Choice Voucher Program	23,962,836	-	23,962,836	23,962,836	-	23,962,836
General Capital - PAYG	69,863,912	\$2,003,517	71,867,429	62,560,878	\$2,003,517	64,564,395
Transportation Capital	124,354,255	16,558	124,370,813	78,707,552	(17,529)	78,690,023
Crystal City Tax Increment Financing	11,246,239	-	11,246,239	16,394,993	-	16,394,993
Columbia Pike Tax Increment Financing	6,100,502	-	6,100,502	1,935,457	-	1,935,457
Utilities	112,757,599	6,800	112,764,399	109,811,003	16,158	109,827,161
Utility Capital	30,908,537	-	30,908,537	19,274,227	-	19,274,227
Stormwater Management	14,589,768	296	14,590,064	17,683,443	296	17,683,738
Stormwater Capital	5,240,002	-	5,240,002	3,379,524	-	3,379,524
Ballston Public Parking Garage	2,770,002	-	2,770,002	3,117,875	-	3,117,875
Ballston Public Parking Garage - 8th Level	137,271	-	137,271	376,067	-	376,067
CPHD Development	25,620,233	-	25,620,233	16,905,122	-	16,905,122
Automotive Equipment	25,264,800	-	25,264,800	31,661,813	-	31,661,813
Printing	2,641,831	2,785,113	5,426,945	2,630,204	2,785,113	5,415,317
TOTAL OTHER FUNDS	\$475,326,531	\$4,812,284	\$480,138,815	\$408,460,118	\$4,787,556	\$413,247,674

The County's FY 2024 Annual Financial Comprehensive Financial Report is available online at: <https://www.arlingtonva.us/Government/Departments/DMF/Arlington-County-Accounting-Reporting-and-Control>

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EXPENDITURE COMPARISON

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed	% Increase '25 Adopted to '26 Proposed
GENERAL ADMINISTRATION				
County Board	\$2,005,305	\$2,206,442	\$2,644,795	19.9%
County Manager	6,546,156	7,384,366	8,147,236	10.3%
Management and Finance	10,484,790	11,766,374	12,179,988	3.5%
Human Resources	10,681,374	11,619,543	11,195,717	-3.6%
Technology Services	30,326,902	31,533,999	31,707,044	0.5%
County Attorney	4,189,539	4,470,932	4,647,273	3.9%
Subtotal: General Administration	64,234,067	68,981,656	70,522,053	2.2%
COURTS AND CONSTITUTIONALS				
Commissioner of Revenue	6,376,969	6,614,865	7,195,387	8.8%
Treasurer	7,392,422	8,413,441	8,927,075	6.1%
Electoral Board	1,934,942	2,695,487	2,146,929	-20.4%
Circuit Court	1,432,136	1,416,629	1,445,371	2.0%
Clerk of the Circuit Court	4,594,725	4,690,136	4,940,525	5.3%
General District Court	357,161	414,198	443,555	7.1%
Juvenile and Domestic Relations Court	7,965,133	8,484,791	9,572,746	12.8%
Commonwealth's Attorney	5,764,379	6,888,240	7,471,391	8.5%
Office of the Magistrate	23,632	30,832	30,832	-
Office of the Public Defender	430,328	520,421	520,421	-
Sheriff	52,833,228	53,568,432	55,093,260	2.8%
Subtotal: Courts and Constitutionals	89,105,055	93,737,472	97,787,492	4.3%
PUBLIC SAFETY				
Police	85,251,069	89,236,326	93,792,176	5.1%
Public Safety Comms. & Emergency Mgmt.	15,249,588	14,946,997	15,768,743	5.5%
Fire	78,360,884	78,188,063	83,861,837	7.3%
Subtotal: Public Safety	178,861,540	182,371,386	193,422,756	6.1%
ENVIRONMENTAL SERVICES	118,131,089	122,101,432	127,126,079	4.1%
HUMAN SERVICES	186,670,832	193,669,584	203,844,435	5.3%
COMMUNITY SERVICES				
Libraries	18,343,891	19,350,512	18,932,971	-2.2%
Parks and Recreation	56,853,651	64,169,536	65,415,563	1.9%
Subtotal: Community Services	75,197,542	83,520,048	84,348,534	1.0%
PLANNING AND DEVELOPMENT				
Economic Development	9,841,823	10,216,840	9,859,702	-3.5%
Community Planning, Housing & Devel.	12,627,627	13,143,269	13,027,784	-0.9%
Subtotal: Planning and Development	22,469,450	23,360,109	22,887,486	-2.0%
OTHER				
Non-Departmental/Other	107,508,656	75,847,325	68,453,187	-9.7%
Regionals/Contributions	7,593,593	8,904,057	9,181,630	3.1%
Metro	47,842,394	49,753,571	51,246,178	3.0%
Debt Service	82,212,861	84,647,699	88,195,000	4.2%
Subtotal: Other	245,157,503	219,152,652	217,075,995	-0.9%
TOTAL GENERAL FUND OPERATIONS	\$979,827,077	\$986,894,339	\$1,017,014,830	3.1%

EXPENDITURE COMPARISON

	FY 2024 Actual ¹	FY 2025 Adopted	FY 2026 Proposed	% Increase '25 Adopted to '26 Proposed
OTHER FUNDS - OPERATING & CAPITAL				
Ballston Quarter Tax Increment Financing	\$3,143,317	\$2,315,252	\$2,662,487	15.0%
Travel & Tourism Promotion	3,761,958	1,546,700	1,450,000	-6.3%
Ballston Business Improvement District	1,472,939	1,331,772	1,217,155	-8.6%
Rosslyn Business Improvement District	4,715,487	4,430,845	4,325,127	-2.4%
National Landing Business Improvement District	4,623,589	5,047,694	5,022,575	-
Community Development	2,151,454	3,334,639	2,910,706	-12.7%
Housing Choice Voucher Program	23,962,836	26,638,864	29,318,372	10.1%
General Capital - PAYG	71,867,429	38,666,466	29,260,000	-24.3%
Transportation Capital ²	124,370,813	36,153,059	35,023,123	-3.1%
Crystal City Tax Increment Financing ²	11,246,239	6,506,510	5,578,170	-14.3%
Columbia Pike Tax Increment Financing	6,100,502	2,344,230	2,309,890	-1.5%
Utilities	112,764,399	110,464,539	116,382,621	5.4%
Utilities Capital	30,908,537	23,343,000	31,538,918	35.1%
Stormwater Operating	14,590,064	19,245,293	20,064,414	4.3%
Stormwater Capital	5,240,002	7,935,000	4,160,000	-47.6%
Ballston Public Parking Garage	2,770,002	3,419,121	4,525,547	32.4%
Ballston Public Parking Garage - 8th Level	137,271	136,151	1,030,391	656.8%
CPHD Development	25,620,233	29,078,292	27,323,695	-6.0%
Automotive Equipment	25,264,800	19,671,924	18,997,528	-3.4%
Printing	5,426,945	2,006,626	1,689,534	-15.8%
TOTAL OTHER FUNDS	\$480,138,815	\$343,615,977	\$344,790,253	-
Less Other Fund Transfers ³	(20,656,418)	(17,489,105)	(20,887,764)	19.4%
TOTAL COUNTY REQUIREMENTS	\$1,439,309,474	\$1,313,021,211	\$1,340,917,319	2.1%

[1] FY 2024 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 2025 and FY 2026. Refer to fund narrative for total expenditures.

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

FY 2026 PROPOSED BUDGET POSITION CHANGES

This table details the added and eliminated full-time equivalent positions (FTEs) in the FY 2026 Proposed Budget.
Italic text indicates the FTE was added during FY 2025 but after the FY 2025 budget was adopted.

		FTE Changes: FY 2025 Adopted to FY 2026 Proposed
GENERAL FUND		
County Board Office		
<i>Added a Policy Director position</i>		1.00
Continue to Freeze a Senior Auditor (1.0 FTE)		-
Total County Board Office		1.00
County Manager's Office		
<i>Transferred in a Principal Environmental Management Specialist to the Climate Policy Office from DES</i>		1.00
<i>Transferred in an Associate Environmental Management Specialist to the Climate Policy Office from DES</i>		1.00
Total County Manager's Office		2.00
Department of Management & Finance		
Eliminate a vacant Claims Analyst position in Risk Management		(1.00)
Add a Real Estate Assessments Deputy Director position		1.00
Total Department of Management & Finance		-
Department of Technology Services		
Add a temporary Staff IT Technician, charged to the Capital PC Replacement Program		1.00
Add a Senior IT Analyst, funded with a reallocation of non-personnel budget		1.00
Eliminate a filled Phone Team Network Analyst		(1.00)
Eliminate a filled Tech Manager II position		(1.00)
Eliminate a filled Security Operation Manager		(1.00)
Eliminate a filled Senior IT Analyst		(1.00)
Eliminate a filled Senior Staff Communications position		(0.50)
Total Department of Technology Services		(2.50)
Human Resources		
Add an Employee Assistance Program position with existing program funding		1.00
Add a Recruitment Specialist		0.50
Eliminated one administrative support position that were funded with one-time in FY 2025		(1.00)
Eliminate a filled Staff HR/OD Specialist		(1.00)
Eliminate a filled HealthSmart Staff HR/OD Specialist		(1.00)
Eliminate a filled Senior Staff Admin/Management Specialist		(1.00)
Total Human Resources		(2.50)
County Attorney		
Eliminate a filled Attorney III		(1.00)
Total County Attorney		(1.00)
Juvenile and Domestic Relations Court		
Continued freeze of a Management Analyst (1.0 FTE)		-
Total Juvenile and Domestic Relations Court		-
Sheriff		
Continue to freeze Deputy Sheriffs (22.00 FTEs) from prior Board action		-
Total Sheriff		-

	FTE Changes: FY 2025 Adopted to FY 2026 Proposed
Commissioner of Revenue	
Continue to freeze a Customer Advocate Management Specialist (1.0 FTE)	-
Add a Tax Auditor IV	1.00
Total Commissioner of Revenue	1.00
Treasurer	
Add two positions to support collections	2.00
Total Treasurer	2.00
Public Safety Communications & Emergency Management	
<i>Transferred in a Towing Policy Management Analyst from Police</i>	<i>1.00</i>
Add an engineer to support the public safety radio system, funded through contract savings	1.00
Eliminate a vacant Public Safety Telecommunicator	(0.75)
Eliminate a vacant Emergency Communications System Specialist	(1.00)
Total Public Safety Communications & Emergency Management	0.25
Police	
<i>Transferred out a Towing Policy Management Analyst to the Department of Public Safety Communications and Emergency Management</i>	<i>(1.00)</i>
Continue to freeze sworn positions (40.60 FTEs) from prior Board action	-
Total Police	(1.00)
Fire	
<i>Added a position to support the new station pharmacy program</i>	<i>1.00</i>
Add a position to support community engagement and safety in the Fire Marshal's Office	1.00
Total Fire	2.00
Department of Environmental Services (DES)	
<i>Transferred a Principal Environmental Management Specialist from AIRE to the Climate Policy Office in CMO</i>	<i>(1.00)</i>
<i>Transferred an Associate Environmental Management Specialist from AIRE to the Climate Policy Office in CMO</i>	<i>(1.00)</i>
<i>Converted a vacant custodian to a contracted position (midway through FY 2025 as part of FY 2025 adopted budget)</i>	<i>(1.00)</i>
<i>Added a position to support facility planning efforts as part of the FY 2025 - 2034 Adopted CIP</i>	<i>1.00</i>
<i>Added a position to support solar installations and maintenance as part of the FY 2025 - 2034 Adopted CIP</i>	<i>1.00</i>
Add a program manager for the High Density Concrete Maintenance Program	1.00
Add a contract specialist in Transportation Engineering and Operations	1.00
Eliminate a vacant Administrative Technician	(1.00)
Convert a vacant Custodial Worker to a contracted position	(1.00)
Add a position to support the Residential Permit Parking Program	1.00
Total Department of Environmental Services	-

**FTE Changes:
FY 2025 Adopted to
FY 2026 Proposed**

Department of Human Services (DHS)

Added a Management Analyst to the Quality Assurance and Administration Division	1.00
Added a grant-funded Senior Housing Assistance Program Specialist to support the Permanent Supportive Housing Program	1.00
Added a grant-funded Human Services Specialist to support the Permanent Supportive Housing Program	1.00
Added a grant-funded Administrative Specialist to support the Permanent Supportive Housing Program	1.00
Added a grant-funded Peer Recovery Specialist to support the Permanent Supportive Housing Program	1.00
Added grant-funded Limited Term Behavioral Health Specialists to support the First Episode Psychosis Program	2.00
Added a grant-funded Behavioral Health Specialist to support outpatient therapy	0.50
Removed a grant-funded Behavioral Health (Resident/Supervisee) due to the grant ending in a prior fiscal year	(1.00)
Added a grant-funded Behavioral Health Therapist (Licensed) to support the Mobile Outreach Support Team (MOST) for the Marcus Alert program	1.00
Added a grant-funded Behavioral Health Supervisor to support the Mobile Outreach Support Team (MOST) for the Marcus Alert program	1.00
Added a grant-funded Behavioral Health Specialist to support the Mobile Outreach Support Team (MOST) for the Marcus Alert program	1.00
Added a grant-funded Behavioral Health Emergency Services Clinician to help the Division meet the administrative and personnel needs of Community Service Board programs.	1.00
Added a grant-funded Psychiatrist to provide critical psychiatric consultation, evaluation, and medication management services to individuals who have intellectual and/or development disabilities	0.20
Added a Human Services Clinician II to provide support to the Adult Services Program guardianship efforts	1.00
Added a Behavioral Health Therapist (Licensed) to support the Senior Adult Mental Health program	0.50
Removed a dentist position in Public Health that was funded with one-time in FY 2025	(1.00)
Convert three Benefits Program Specialist and one Benefits Program Supervisor to permanent positions in the Economic Independence Division	4.00
Add a Developmental Specialist II in the Aging and Disability Division	1.00
Add a Housing Grants Navigator	1.00
Add a Management Analyst for the Virginia Quality Birth to Five childcare improvement initiative in the Child and Family Services Division	1.00
Eliminate a filled Employment Development Specialist	(1.00)
Eliminate a filled Community Health Protection Bureau Director, backfilled with one-time funding until incumbent's retirement, position will be eliminated in FY 2027 budget	-
Eliminate a filled Employment Services Specialist.	(1.00)
Eliminate a filled Risk Communications Epidemiologist	(1.00)
Total Department of Human Services	15.20

Libraries

Freeze a vacant Branch Manager for six months (1.0 FTE)	-
Eliminate a filled Library Page position	(0.50)
Eliminate a Library Assistant	(1.00)
Continue to freeze a Library Assistant position (1.0 FTE)	-
Total Libraries	(1.50)

Economic Development

Continue to freeze Cultural Affairs Program Coordinator (1.0 FTE)	-
Eliminate a filled Arts Enterprise Specialist, backfilled with one-time funding until incumbent's retirement, position will be eliminated in FY 2027 budget	-
Total Economic Development	-

Community Planning, Housing and Development

Eliminate vacant Comprehensive Planner	(1.00)
Eliminate vacant ISD Code Enforcement position	(1.00)
Total Community Development, Housing and Development	(2.00)

	FTE Changes: FY 2025 Adopted to FY 2026 Proposed
Parks and Recreation	
<i>Eliminated limited term DPR Programmer as part of prior board action</i>	(0.50)
<i>Technical adjustment to align Recreation Supervisor positions</i>	0.015
Close Madison Preschool	(1.25)
Temporary freeze of a vacant Administrative Assistant (1.0 FTE)	-
Temporary freeze of a vacant Deputy Director (1.0 FTE)	-
Temporary freeze of vacant positions in DROP (4.0 FTEs)	-
Total Parks and Recreation	(1.74)
NET POSITION CHANGES: GENERAL FUND	11.22
OTHER FUNDS	
Travel and Tourism	
Eliminate filled AED Specialist I	(1.00)
Total Travel and Tourism	(1.00)
Housing Choice Voucher	
<i>Added a Senior Management Analyst</i>	1.00
<i>Added a Housing Choice Voucher Supervisor</i>	1.00
Total Housing Choice Voucher	2.00
Stormwater	
Add an Engineer I	1.00
Total Stormwater	1.00
Transportation Capital	
Add a position to support Capital Bikeshare	1.00
Total Transportation Capital	1.00
Utilities Fund	
Add a Training Coordinator	1.00
Total Utilities Fund	1.00
CPHD Development Fund	
Freeze a Zoning Inspector Supervisor (1.0 FTE) in Zoning Enforcement	-
Eliminate a filled Zoning Inspector in Zoning Enforcement	(1.00)
Eliminate a filled Zoning Technician in Zoning Counter Services	(1.00)
Freeze a Zoning Technician (1.0 FTE) in Zoning Counter Services	-
Eliminate a filled Principal Planner in Zoning Policy, Research, and Information Management Section	(1.00)
Freeze a Building Inspector (1.0 FTE) in Inspection Field Services	-
Eliminate a filled Construction Plan Reviewer	(1.00)
Total CPHD Development Fund	(4.00)
Automotive Equipment Fund	
Continue to freeze the second Night Shift Supervisor (1.00 FTE)	-
Total Automotive Equipment Fund	-
Print Fund	
Eliminate four positions midway through FY 2026 as the Print Shop is transitioned to an outsourced model	(4.00)
Total Print Fund	(4.00)
NET POSITION CHANGES: OTHER FUNDS	(4.00)
NET POSITION CHANGES: ALL FUNDS	7.22

Compensation

	ALL FUNDS		GENERAL FUND	
	FY 2026 Proposed	Percent of Total	FY 2026 Proposed	Percent of Total
Pay (Salaries)	\$436,681,713	68.86%	\$382,356,797	68.40%
Retirement	95,327,685	15.03%	85,489,529	15.29%
FICA	31,050,897	4.90%	27,177,717	4.86%
Health Insurance - Employees	45,186,604	7.13%	39,066,232	6.99%
Health/Life Insurance - Retirees	875,000	0.14%	875,000	0.16%
Life Insurance - Employees	555,795	0.09%	482,398	0.09%
Commuting & Transportation	2,617,665	0.41%	2,191,689	0.39%
Tuition Reimbursement	378,800	0.06%	378,800	0.07%
Unemployment/Short-Term Disability	280,000	0.04%	280,000	0.05%
Workers Compensation	5,246,006	0.83%	4,900,000	0.88%
Transfer to OPEB Trust Fund	13,000,000	2.05%	13,000,000	2.33%
Miscellaneous	2,972,760	0.47%	2,775,810	0.50%
Total	\$634,172,926	100%	\$558,973,971	100%

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

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Pay Enhancements – FY 2004 to FY 2026

The following provides a history of key pay enhancements.

Fiscal Year	COLA/Market Pay Adjustment	Other Changes
FY 2026		▪ 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 11% ▪ Police: Step increases in line with the ACOP CBA and the grade/step structure, average increase is 9% ▪ Funding for access to child and elder care
FY 2025		▪ 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 1, 2025.

Fiscal Year	COLA/Market Pay Adjustment	Other Changes
FY 2024		▪ 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 ▪ <i>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</i>

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

Employee Health Insurance

- The FY 2026 Proposed Budget includes a 7.5% increase for all three Cigna plans and for Kaiser, and no increase for the two Delta Dental plans.

Retirement Plans and County Contribution Rates

Employer Contribution Rates – FY 2026 Proposed Budget		
Plan	Employee Type	County Contribution Rate
Defined Benefit	General Employees	14.1% of pay
	Uniformed Employees	42.3% 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 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.				

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 2026	4.2%	-	-	-
FY 2009 (as of 1/1/09)	4.2%	-	-	-
FY 2003 through FY 2008	2%	-	1%	-