



Adopted FY 2027 Budget

arlingtonva.us/fy2027



ARLINGTON
VIRGINIA

COUNTY BOARD MEMBERS



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ARLINGTON COUNTY VISION

"Arlington will be a diverse and inclusive world-class urban community with secure, attractive residential and commercial neighborhoods where people unite to form a caring, learning, participating, sustainable community in which each person is important."

— Adopted by the Arlington County Board January 26, 2002

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GUIDE TO READING THE ADOPTED BUDGET

The Adopted Budget is presented in a format that provides several levels of financial detail. The focus of the Adopted Budget Document is to summarize major policy and program directions and initiatives that are funded in departmental budgets. More detailed descriptions of the various programs and activities in the County are included in the County Manager's Proposed Budget, which is available on Arlington County's web site, Department of Management and Finance <https://budget.arlingtonva.us/>

The Transmittal Letter provides an overview of the Adopted Budget, highlighting strategic priorities for the upcoming fiscal year, major revenue and expenditure decisions made to implement those priorities, and changes affecting County staff.

Following the Transmittal Letter is a brief Profile of Arlington County, which includes both organizational and demographic information.

The Budget Summary section includes the Budget Resolution, budget decisions made by the County Board after the proposed budget was presented, summary charts and comparisons.

The Compensation Summary includes highlights of the compensation changes included in the adopted budget, the total budget for salaries and fringe benefits, and additional information about pay enhancements, health insurance changes, and retirement rate changes in recent fiscal years.

The Revenue Summary section follows. The tables included in this section provide historical and current year data, in addition to the approved revenue budget. Descriptions of the revenue sources are also provided.

In the General Fund departmental budget summaries, each department presents its mission statement along with a budget description explaining significant budget changes from FY 2026 to FY 2027.

Departmental financial summaries detail expenditure, revenue, net tax support, and staffing levels for FY 2025 (Actual); current year FY 2026 (Adopted Budget); and FY 2027 (Adopted Budget). Aggregation of expenses and revenues by category are defined as follows:

- **Personnel** - This category includes expenses for salaries, wages, and employee fringe benefits such as retirement, health, and life insurance.
- **Non-Personnel** - This category includes expenses for goods or services provided to the County by vendors or by County internal service funds (see Glossary for definition of internal service funds); expenses for items that are used or consumed in the course of operation of the program or department; and expenses for initial, additional, or replacement items of office or operating equipment not funded through the capital budget.
- **Intra-County Charges and Inter-Departmental Credit** - These categories represent charges by one unit of County government to support another unit's activities.
- **Fees** - These are monies received by the County as payment for services, goods, or use of a facility. Examples are residential refuse disposal fees, user fees for recreation facilities, and various permit and inspection fees.
- **Grants** - Grants are a contribution of funding, usually from state or federal agencies, to be used for a specific purpose or activity. Examples include state highway aid and the HIDTA (High Intensity Drug Trafficking Area) grant.

- **Net Tax Support** - The funds that the County Board may allocate from local tax revenues to fully finance or to supplement revenues received by a department or program. Net tax support is the remainder determined by subtracting all department specific state and federal aid, fees, and charges from the total cost of the programs.
- **The Position Summary (FTEs)** – This category shows authorized permanent positions and temporary positions by full-time equivalent (see glossary for further information on how FTEs are calculated).

Except in the smallest departments, the department summary narrative also includes a table which summarizes the breakout of the departmental expenditure budget by lines of business, reflecting FY 2025 actual expenditures, FY 2026 adopted budget, FY 2027 adopted budget, and FY 2027 adopted FTE count.

The Ten-Year History for each department reflects actual expenses and revenues prior to FY 2026 and adopted budget amounts for FY 2026 and FY 2027. The program history summarizes significant budget changes over a ten-year period.

Other operating funds (non-General Fund) are presented next followed by summaries and project detail for Pay-As-You-Go Capital.

Then, the FY 2027 pay schedule for County employees is included.

The Appendix includes the Budget Calendar, Budget Process, One-Time Funding Summary, Governmental Operating Fund Summaries, Selected Fiscal Indicators, Prior Year Closeout & Fund Balance Carryover Summary, Financial and Debt Management Policies, Comprehensive Plan Summary, the Opioid Reserve Summary, the Housing Summary, which provides information in one place about the wide variety of housing-related programs provided in the County, and the Glossary.

Fiscal Year 2027 Budget Message to the Residents of Arlington County

Dear Arlingtonians,

Before the Arlington County Manager and County Board began planning for this budget cycle, we knew that balancing the Fiscal Year 2027 budget was going to be a challenge. Operational costs have increased and resident demand for high quality services remains high, but revenue growth has slowed. Further, the County is grappling with the impacts of the loss of federal funding and increasing fuel and utility costs that are outside of our control.

Despite these challenges—and after a months-long, heavily involved public process—the Board approved a balanced FY 2027 budget that meets this moment in Arlington’s history. This budget delivers continued support for high-quality core services while maintaining our tradition of providing the programs and resources that make Arlington a compassionate and vibrant place to live, work, and play. It also maintains competitive compensation and benefits for all our employees, reflecting our deep appreciation of County staff and their dedication to excellent programs and services for our community.

Accomplishing this was a tall task. Difficult decisions were necessary to decide how to control programmatic funding in a number of areas, what positions to freeze or eliminate, how to bring in necessary revenue, and how to reimagine service delivery to be more efficient. These decisions, made to ensure the County’s fiscal sustainability, included:

- Increasing the real estate tax rate by \$0.020 to \$1.053 per \$100 of assessed value;
- Updating the County’s *Personal Property Tax Relief Act* allocation to reduce local net tax support for the program popularly known as the car tax, but also reduce the tax burden on residents who own lower-value vehicles;
- Creating a new cap on spending for the County’s Housing Grant program;
- Eliminating 8.25 filled positions and 11.5 unfilled positions in the County workforce, and freezing an additional 15.5 positions; and
- Consolidating two specialized Fire Department rescue units into one, while adding a new peak-time medic unit, and consolidating communications staff in AED

For ease of reference, I highlight below some of the key funding decisions in this budget that were made by the Board during mark-up as well as key investments made in housing. It would be impossible to convey in this letter the entirety of the FY 2027 investments, so I encourage readers to spend time reviewing the adopted budget and the Board’s Supplemental Guidance to the County Manager for a deeper understanding.

Human Services Support

To fulfill our efforts to serve the most vulnerable, the Board added the following funding during mark-up:

- \$437,050 in additional one-time funding, a total of \$1.7 million, for Opportunities Grants to help our social safety net.
- \$350,000 in one-time funding for humanitarian assistance to be allocated as follows:
 - \$100,000 to the Legal Aid Justice Center via the Arlington Community Foundation
 - \$50,000 to Just Neighbors, via the Arlington Community Foundation.
 - \$100,000 to the Arlington Free Clinic.
 - \$50,000 to OAR of Arlington, Alexandria, and Falls Church.
 - \$50,000 to Thrive, to provide direct support to families facing challenges due to the removal or loss of primary wage earners.
- \$150,000 in ongoing funding for Food Security Mini grants, to ensure continued grant funding availability for local non-profits to implement select aspects of the county's Food Security Strategic Plan.

Housing

Housing remains a high priority for the Board. The funding below was included in the County Manager's proposed budget and retained by the Board in the adopted budget:

- \$29.4 million for Housing Vouchers
- \$19.0 million for Housing Grants
- \$9.1 million for Shelters
- \$7.1 million for Permanent Supportive Housing
- \$2.1 million for Eviction Prevention
- \$5 million for Real Estate Tax Relief for the Elderly, Disabled, and Disabled Veterans

Economic Development

During mark-up, the County Board added funding to support the following priority areas at Arlington Economic Development:

- \$250,000 in one-time funding for Arlington Economic Development to be used for Catalyst Grants, Innovation Grants, or other similar purposes.
- \$55,000 in ongoing funding to maintain funding levels for the Clarendon Alliance.
- \$50,000 in one-time funding for Langston Blvd. Area Plan implementation.

Community Vitality

The adopted budget restores funding to the following services and programs:

- \$292,768 in ongoing funding to keep the Cherrydale Library branch open, partially offset by eliminating the proposed hiring of an additional outreach librarian.
- \$27,022 in ongoing funding to re-open half of the Department of Parks and Recreation restrooms scheduled for winter closure in the Manager's proposed budget.
- \$2,300 in ongoing funding to the Arlington County Woodshop, with net tax support reduced by increasing fees for the program.
- \$367,000 in total funding to restore the Barcroft Recreational Gymnastics program, with net tax support reduced by increasing fees for the program.

- \$202,000 in total funding to restore the Barcroft Competitive Gymnastics program, with net tax support reduced by increasing fees for the program.

Public Safety and Criminal Justice Reform

In addition to the historic investments the Manager and Board aligned on for our police and fire departments in the proposed budget (as the product of collective bargaining), totaling more than \$5 million each, the Board prioritized public safety. Specifically, the Board added:

- \$1,455,619 total funding to the Sheriff's office to be used for salary increases and to transition Deputy Sheriffs, Corporals, Sergeants, and Lieutenants to a grade/step compensation system.
- \$172,000 in ongoing funding to support a new Deputy Independent Policing Auditor and \$25,000 in additional ongoing operational funding for the Office of the Independent Policing Auditor.
- \$150,000 in ongoing funding to the Commonwealth's Attorney Office to fund its restorative justice efforts.
- \$107,150 in one-time funding to the Office of the Public Defender for a paralegal fellow focused on mitigation and investigation.
- \$50,000 in ongoing funding to the Commonwealth's Attorney Office to fund the conversion of Paralegal position to a Paralegal Supervisor.
- \$28,000 in ongoing funding to the Clerk of the Circuit Court to supplement Compensation Board funding for a position dedicated to records sealing.
- In addition, all staffing and funding related to the Independent Policing Auditor will be transferred from the County Manager's Office to the County Board Office.

Additional Investments and Supplemental Guidance

Competitive compensation and benefits for all employees support high quality programs and services for our community. In addition to the public safety compensation outlined above, this budget includes a 3% pay raise, and adjustments to the pay range (increases in the entry level of pay and the maximum pay available) of 3% for most employees. Employees in the Service, Labor, and Trades Bargaining Unit will receive a 3.5% pay increase; that revised scale will increase range minimums and range maximums by 2%.

A few other funding lines from mark-up worth highlighting:

- \$150,000 to support the County's Street Safety Improvements (SSI) program via PAYGO in support of our Vision Zero strategic plan.
- \$74,913 in ongoing funding to restore the Associate Environmental Management Specialist position in the Climate Policy Office for a half-year.
- \$70,000 to the County Board Office to support Ranked-Choice Voting Education efforts.

The County also prioritized continued support and funding for our regional commitments in this budget, especially Metro.

Perhaps in difficult moments like this one more than ever, budgets are moral documents. They reflect our values and priorities when it matters most. Arlington's values are well represented in this budget. The extensive public input into this budget is reflected in the decisions we made. Hundreds of hours were spent listening to public testimony in the Board Room, residents at community events, reading thousands of emails of correspondence, and receiving feedback from commissions and advisory groups. I understand that not all will be satisfied with what was finally adopted, but I honestly believe this budget has been fully informed by our community as a whole.

Last, I want to express my sincere gratitude to my colleagues on the Board and the many county staff who worked tirelessly throughout this process. Without the expertise and guidance of the County Manager, the Department of Management & Finance staff, and the Department Directors and their staff, this budget would not be nearly as reflective of our community's input or as carefully considered. I look forward to fulfilling the Board's and our staff's shared commitment to serving our residents through this budget and its investments.

Sincerely,

A handwritten signature in cursive script that reads "Matthew de Ferranti".

Matt de Ferranti, Chair
Arlington County Board

ARLINGTON COUNTY PROFILE

OVERVIEW OF ARLINGTON

Arlington County is located in northern Virginia, directly across the Potomac River from Washington, D.C. The County encompasses 25.8 square miles of land, which was originally split off from Fairfax County in 1801 and ceded by Virginia to be included in the ten-mile square Federal District. In 1847, however, Congress allowed the land to return to the jurisdiction of Virginia following a vote in favor of retrocession by its members. This area was then known as Alexandria City and Alexandria County. In 1920, to avoid confusion, the county was renamed Arlington County.

Annexation of any part of Arlington County by neighboring jurisdictions is prohibited by present law unless the entire County is annexed with the approval of County voters. There are no jurisdictions with overlapping debt or taxing powers. The water and sewage systems are operated on a self-supporting basis by the County government.

Arlington's location in the center of the Washington metropolitan region, just five minutes from Washington by car or Metrorail, has made the County a highly desirable business and residential location. Arlington has maintained high-quality residential neighborhoods while supporting well-managed growth. High-density commercial and residential development is focused around Metro stations in the Rosslyn-Ballston corridor and the Richmond Highway corridor, which includes both Pentagon City and Crystal City.

Arlington County has an estimated 2026 population of 244,300, an increase of 2.4% since the 2020 decennial census count of 238,643. Additionally, Arlington is home to an estimated 219,700 jobs, as of January 1, 2026.

Almost all land in Arlington County has been developed. This development consists of extensive single-family residential areas as well as commercial, office, and multi-family residential structures.

Economic activity in Arlington County has historically been closely associated with numerous governmental activities of the Washington Metropolitan region. In 2026, about 20.0 percent (or about 43,100) of the jobs in Arlington County are with the numerous federal, state, or local government agencies. In recent years, however, the private employment base, particularly in the service sector, has increased and surpassed the government sector. The 2025 estimates show that sectors of the professional and technical services (26.3 percent and 57,800 jobs) and other services (22.6 percent and 49,600 jobs) have become the top industries for employment in Arlington County.



ORGANIZATION OF ARLINGTON COUNTY GOVERNMENT

The government of Arlington County has been organized according to the County Manager Plan of Government since 1932. Arlington County was the first jurisdiction in the United States to adopt a manager form of government by popular vote.

The five members of the County Board are elected at large for staggered, four-year terms. No more than two members are elected at one time. The Chairperson of the County Board is elected annually by the members.

The County Board is responsible for several appointments. The County Board appoints a County Manager to serve as the chief executive and administrator of the County. The County Manager serves at the pleasure of the County Board, implements its policies, directs business and administrative procedures, and appoints department directors.

Assisting the County Manager are six Deputy County Managers and Assistant County Managers as well as the Directors of 12 departments: Fire; Police; Public Safety Communications and Emergency Management; Environmental Services; Human Services; Economic Development; Community Planning, Housing and Development; Parks and Recreation; Management and Finance; Libraries; Human Resources; and Technology Services.

The County Board also appoints an Auditor to complement and augment the County's existing internal auditing program. The auditor, and an advisory committee, report directly to the County Board and focus on tightening financial oversight and deepening program performance review.

Finally, the County Board appoints a County Attorney. The County Attorney provides legal services to the County Board, County agencies and personnel, elected County officials, independent County boards and commissions.

The operation of public schools in Arlington County is the responsibility of a five-member School Board. School Board members serve staggered, four-year terms in a sequence similar to that of County Board members.

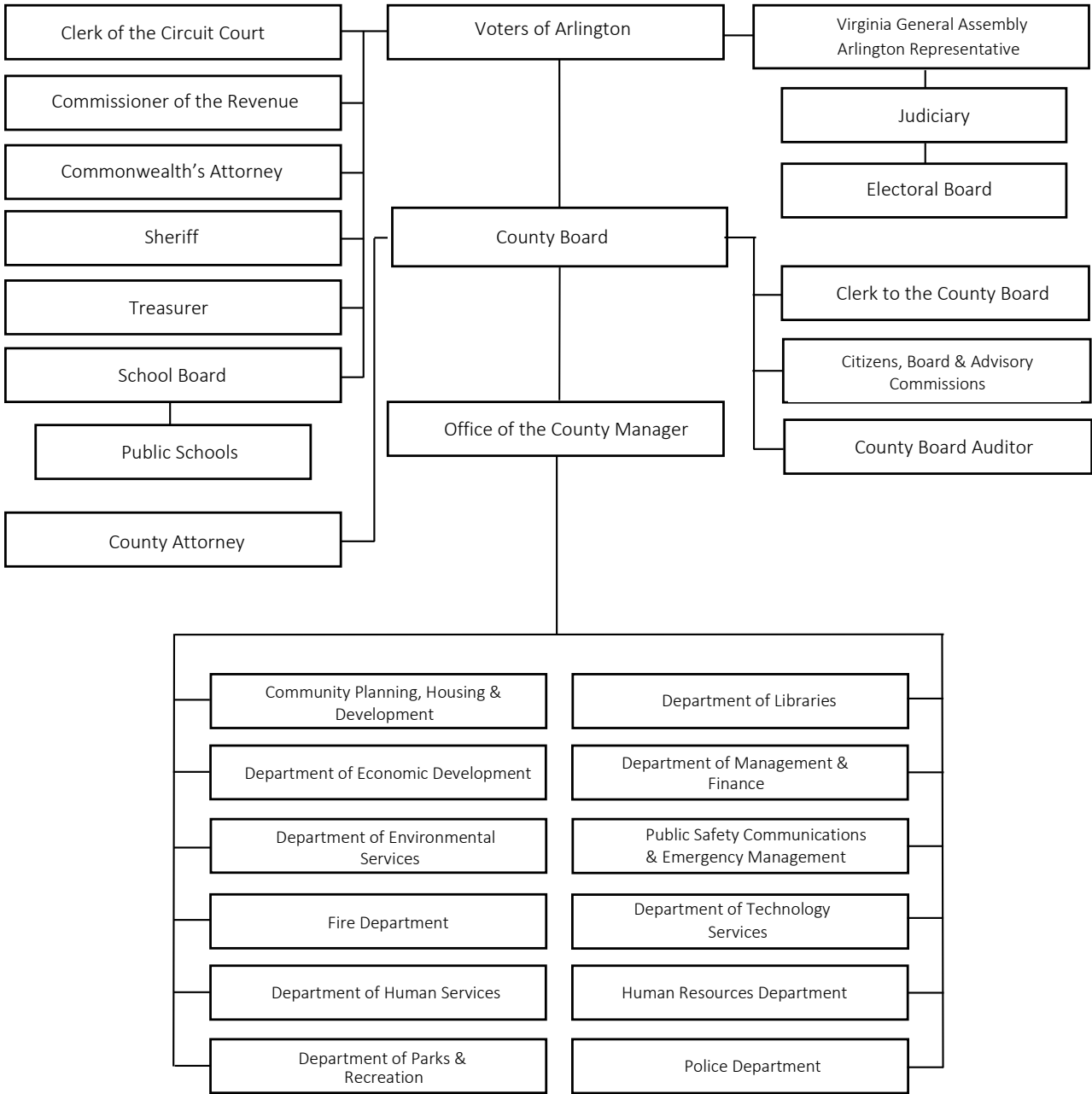
A 1992 revision of the State Code provided a local option to elect the School Board; Arlington voters chose to exercise that option via a November 1993 referendum. As of November 1994, and continuing each year thereafter, School Board members are elected.

The Superintendent of Schools is appointed by the School Board for a four-year term; the Superintendent administers the operations of the County's public schools. The local share of the cost of operating public schools in the County is met with an appropriation and transfer by the County Board from the County's General Fund. Operations of the School Board, however, are independent of the County Board and the County administration as prescribed by Virginia law.

In addition to the County Board, other elected County officials include the Commonwealth's Attorney, Sheriff, Commissioner of the Revenue, Treasurer, and Clerk of the Circuit Court. The Judges of the Circuit Court, the General District Court, and the Juvenile and Domestic Relations District Court are appointed by the State legislature.

The structure of Arlington County's Government is depicted in an organizational chart on the following page.

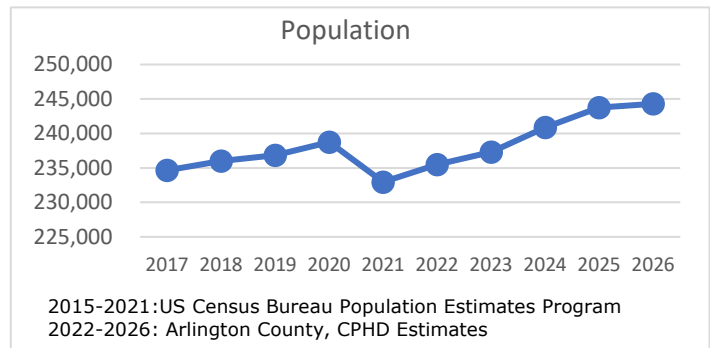
ORGANIZATION OF ARLINGTON COUNTY GOVERNMENT



DEMOGRAPHICS

The Department of Community Planning, Housing and Development (CPHD) estimates Arlington County's 2026 population to be 244,300. Arlington continues to be among the most densely populated jurisdictions in the Country. The County's population has continued to experience growth with a slight decline in population in 2021 following the COVID-19 pandemic. The population has surpassed that of the 2020 Census and is expected to increase going forward.

The 2020 Estimation model utilizes the Master Housing Unit Database (MHUD) (updated twice a year), most recent vacancy data from Costar and the U.S. Census Bureau, and average household size factors from the American Community Survey. The MHUD provides a complete snapshot of all housing in Arlington. This new method applies a vacancy/occupancy rate and average household size factor to each housing unit and estimates the population for each unit or multifamily complex. In developing this methodology, the estimates were compared to the decennial count and intercensal estimates produced by the Census Bureau.



CPHD estimates that 18.4 percent (45,070 persons) of the population are under the age 20. Individuals between the ages of 20-24 make up 7.1 percent or 17,390 persons. Those between the ages of 25-34 make up the largest share of the population at 23.8 percent or 58,070 persons. Persons between the ages of 35-44 represent 16.1 percent of the population (or 39,240 persons), those between the ages 45-64 make up 22.6 percent (or 55,200 persons), those between the ages of 65-84 make up 10.7 percent (or 26,090 persons), and those 85 and over represent 1.3 percent of the population (or 3,240 persons).

RACIAL/ETHNIC COMPOSITION

Arlington County takes pride in, and gains vitality from, the diversity of its population. CPHD estimates 58.1 percent of Arlington residents are white, 15.4 percent are Hispanic, 9.2 percent are black or African-American, 11.1 percent are Asian or Other Pacific Islanders, less than one percent are American Indian or Alaska Native, and 6.1 percent identified as another race or two or more races. (Note: percentages may not add due to rounding.)

CPHD estimates that the aggregate population of Arlington increased by 17.7 percent between 2010 and 2026. From 2010 to 2026, the largest increase in population among the racial/ethnic groups was an increase of about 8,859 among the White population. Among other groups, the Asian population and the population of two or more races also increased substantially, by 7,308 and 8,104 persons, respectively. The Hispanic population increased by over 6,138 persons. The following table shows the change in population among various racial/ethnic groups from 2010 to 2026. The 2010 numbers are from the Decennial Census and 2026 numbers are from CPHD Estimates.

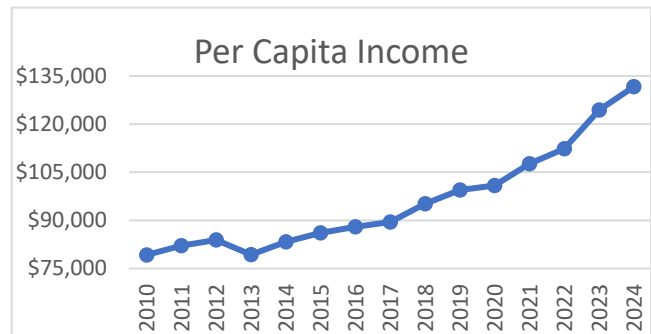
Racial/Ethnic Group	2010	2026	% Change
Non-Hispanic/Latino			
White	132,961	141,820	6.7%
Black or African American	17,088	22,460	31.4%
American Indian or Alaska Native	394	300	-23.9%
Asian	19,762	27,070	37.0%
Native Hawaiian or Other Pacific Islander	133	110	-17.3%
Some Other Race	611	1,620	165.1%
Two or More Races	5,296	13,400	153.0%
Total Non-Hispanic/Latino	176,245	206,780	17.3%
Hispanic/Latino	31,382	37,520	19.6%

EDUCATION

Arlington's population is among the most highly educated in the country. According to the U.S. Census Bureau 2024 American Community Survey and CPHD Estimates, 95.5 percent of all household residents age 25 and older were high school graduates, 78.0 percent were college graduates, and of that 42.0 percent had graduate or professional degrees. Of the Arlington Public School (APS) class of 2025, 89 percent planned to pursue higher education, and the average expenditure per pupil was expected to be \$25,406 in fiscal year 2026.

PERSONAL INCOME

The educational achievements of Arlington's population are reflected in the County's income statistics as well. For 2024, the Bureau of Economic Analysis reported that Arlington's per capita personal income was \$131,624. According to the U.S. Census American Community Survey, the median household income in Arlington County in 2024 was \$142,114. The Per Capita Income graph above shows the growth in per capita personal income since 2010. Income figures for 2010 through 2024 are from the U.S. Bureau of Economic Analysis.



HOUSING

According to CPHD estimates, there are 127,090 total housing units in Arlington as of January 2026. A housing unit is a multi-family dwelling, a single-family dwelling attached to other dwellings, or a single-family detached dwelling. The majority (72.7 percent or 92,370) of housing units in Arlington are multi-family. There are an estimated 27,580 single-family detached (21.7 percent), and 7,140 single-family attached housing units (5.6 percent) in Arlington. Between January 2020 and January 2026, 9,790 new multi-family units have been completed (an increase of 11.7 percent), compared

to a net of 141 single-family attached units. There has been a net loss of 120 single family detached units during the same time span. According to CPHD estimates, owners occupy 36.0 percent and renters occupy 64.0 percent of occupied housing units.

HOUSEHOLD COMPOSITION

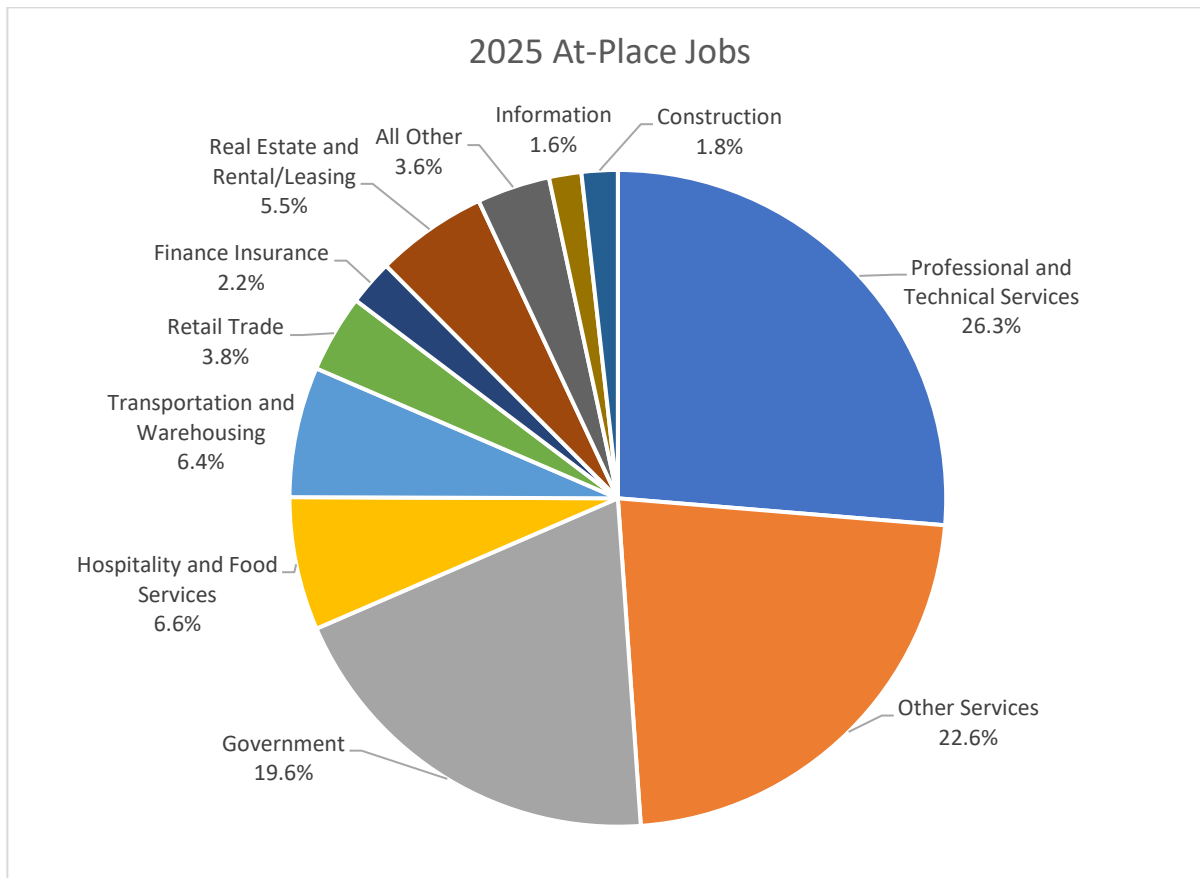
All persons living in a housing unit are termed a household. As of January 2026, CPHD estimates that there are 120,240 households in Arlington County. According to the 2020 Census, the average household size is 2.14 persons. The 2024 American Community Survey estimates Arlington’s average household size has declined to 2.08 persons per household. CPHD estimates 43.1 percent of Arlington households were family households and 56.9 percent were non-family households.

COMMUNITY FACILITIES IN ARLINGTON

▪ County Owned and Maintained Parkland	956 acres	▪ Rectangle Fields	44
▪ NOVA Parks	137 acres	▪ Libraries	8
▪ Paved & Natural Surface Trails (miles)	55.25	▪ Nature Centers	3
▪ County Owned or Maintained Parks	167	▪ 55+ Centers	5
▪ Tennis and Basketball Courts	173	▪ Community Centers	13
▪ Diamond Fields	34	▪ Fire Stations	9

AT-PLACE EMPLOYMENT

According to Arlington County estimates, the total number of jobs in the County decreased by about 0.9 percent between 2020 and 2026. The service sector comprises a significant share of jobs in Arlington. About 26.3 percent of all jobs are in the professional and technical services sector. Another 22.6 percent of jobs are in other service sectors, including administrative, education, and health. The government sector also continues to comprise a large share of Arlington jobs. About 19.6 percent (43,100 jobs) of the County’s January 2026 employment is estimated to be in government. 2023 was the first year that the government sector dropped from second to third largest sector for at-place jobs in Arlington County.



At-Place Employment

Professional and Technical Services	57,800
Other Services	49,600
Government	43,100
Hospitality and Food Services	14,400
Transportation and Warehousing	14,100
Real Estate and Rental/Leasing	12,100
Retail Trade	8,400
All Other	7,900
Finance Insurance	4,900
Construction	3,900
Information	3,500
TOTAL	219,700

Source: Sector employment are Arlington County CPHD estimates based on data from the U.S. Bureau of Economic Analysis for the year 2022 and Bureau of Labor Statistics Quarterly Census of Employment and Wages year 2025. Note: Jobs by sector may not add due to rounding.

TOP 10 PRINCIPAL PRIVATE EMPLOYERS

COMPANY	NATURE OF BUSINESS
Accenture	Business Services
Amazon	Electronic Shopping
Bloomberg Industry Group	Legal, Tax and Business News
Booz Allen Hamilton	Business Services
CoStar	Business Services
Deloitte	Business Services
Lidl	Grocery Stores
Marymount University	Education
Nestle	Packaged Goods
Virginia Hospital Center	Medical Services

Source: Arlington Economic Development

SELECTED SERVICE INDICATORS

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
General Obligation Bond Rating	Aaa/AAA/AAA	Aaa/AAA/AAA	Aaa/AAA/AAA	Aaa/AAA/AAA
New Voters Registered by Electoral Board (Calendar Year)	11,327	18,965	12,000	12,000
Inspections Conducted for Fire Code Enforcement, fire protection system, and hazardous materials inspections	1,700	2,252	2,500	2,700
Percentage of Fire Emergencies Reached Within Four Minutes of Turnout	51.97%	22.35%	25.00%	25.00%
Fire/EMS/Public Service Responses	70,720	73,134	73,000	74,000
Total Curbside Trash Tonnage Collected	24,864	26,946	27,754	28,023
Total Curbside Recycling Tonnage Collected	9,825	7,746	7,657	7,600
Licensed Child Care Facilities (Family Day Care Homes)	130	112	112	112
Number of resident registrations in Parks and Recreation programs	75,018	79,941	81,000	82,000
Number of individuals registered with the Office of 55+ Programs	5,986	6,455	6,750	7,000
Police response time for Priority 1 calls (minutes from dispatch to arrival)	4:39	4:22	4:15	4:15

BUDGET SUMMARY

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FISCAL YEAR 2027 COUNTY BUDGET RESOLUTION

Be it resolved by the County Board of Arlington County, Virginia, that the following Budget is hereby adopted for the Fiscal Year 2027 and that any surplus for general County purposes remaining at the end of the Fiscal Year shall return to the General Fund of the County.

GENERAL FUND:

County Board	3,536,012
County Manager	7,981,640
Management and Finance	12,527,256
Technology Services	32,310,860
Human Resources	11,136,117
County Attorney	4,540,975
Circuit Court	1,453,871
Clerk of the Circuit Court	5,111,892
General District Court	447,038
Juvenile and Domestic Relations Court	9,813,565
Commonwealth's Attorney	8,105,911
Office of the Magistrate	30,262
Office of the Public Defender	750,970
Sheriff	56,924,524
Commissioner of the Revenue	7,269,867
Treasurer	9,098,946
Electoral Board	2,184,507
Public Safety Communications and Emergency Management	16,296,555
Police	99,076,879
Fire	87,471,932
Environmental Services	130,384,236
Human Services	214,789,051
Libraries	19,259,702
Economic Development	10,028,821
Community Planning, Housing & Development	13,322,658
Parks and Recreation	67,670,182
Non-Departmental	48,327,423
Debt Service	89,737,107
Regionals / Contributions	10,057,959
METRO	44,846,178
TOTAL GENERAL FUND BUDGET:	\$1,024,492,896

OTHER FUNDS:

Ballston Quarter Tax Increment Financing	3,946,646
Travel and Tourism	1,270,000
Ballston Business Improvement District	1,051,616
Rosslyn Business Improvement District	3,992,703
National Landing Business Improvement District	4,903,041
Community Development	3,445,872
Housing Choice Voucher Fund	29,374,308
General Capital PAYG	19,850,000
General Obligation Bonds (Street & Highway, Neighborhood Conservation, Government Facility, Public Recreation, & Transit Facilities Bonds)	-
Stormwater Management	20,662,047
Stormwater Capital	3,665,000

Stormwater Bond Fund	
Transportation	32,430,482
Crystal City Tax Increment Financing	4,835,240
Columbia Pike Tax Increment Financing	2,893,570
Utilities	121,069,981
Utilities Capital	34,744,000
Utilities Bond Funds (Water & AWT Plant Bonds)	-
Ballston Public Parking Garage	4,889,243
Ballston Public Parking Garage - 8th Level	1,055,861
CPHD Development	27,273,087
Automotive Equipment	28,293,250
Printing	581,910
TOTAL OTHER OPERATING FUNDS BUDGET:	\$350,227,857

TOTAL COUNTY GOVERNMENT BUDGET: \$1,374,720,753

For the operation and maintenance of Public Schools and Community Activities
Facilities to be expended on order of the School Board

School Operating Fund	718,790,032
School Children's Services Act Fund	5,325,000
School Capital Projects Fund	6,869,476
School Debt Service Fund	67,514,443
School Food and Nutrition Services Fund	15,447,051
School Grants & Restricted Programs Fund	23,796,845

Total School and other funds appropriations \$837,742,847

Total Community Activities Fund \$23,005,117

TOTAL BUDGET FOR COUNTY \$2,235,468,717

GENERAL FUND REVENUES:

Real Estate Tax	967,811,835
Personal Property Tax	155,182,039
Business License Tax	94,200,000
Other Local Taxes	195,195,000
Licenses, Permits and Fees	24,559,616
Use of Money and Property	31,650,233
Outside Charges for Services	85,388,624
Revenue from the Commonwealth	100,726,537
Revenue from the Federal Government	23,548,917
Miscellaneous	2,971,542
Transfers & Other	11,125,011
Prior Year Balance (Revenue & County Exp. Savings)	7,273,587
TOTAL GENERAL FUND REVENUES:	\$1,699,632,941

Total Other Operating Fund Revenues \$535,835,776

TOTAL REVENUES FOR COUNTY \$2,235,468,717

FISCAL YEAR 2027 COUNTY APPROPRIATIONS RESOLUTION

Be it resolved by the County Board of Arlington County, Virginia, that the following appropriations are hereby made for the Fiscal Year 2027, and that any surplus for general County purposes remaining at the end of the Fiscal Year shall return to the General Fund of the County. For other funds, such as capital funds and certain restricted funds, the appropriations designated for these funds, unexpended as of June 30, 2026, are hereby reappropriated to those funds to the following fiscal year. The reappropriation of the funds is in addition to the appropriations listed in Attachment II. This section applies to all existing appropriations for the capital and restricted funds on June 30, 2026 noted below with an asterisk (*) and for all Bond Funds.

GENERAL FUND:

County Board	3,536,012
County Manager	7,981,640
Management and Finance	12,527,256
Technology Services	32,310,860
Human Resources	11,136,117
County Attorney	4,540,975
Circuit Court	1,453,871
Clerk of the Circuit Court	5,111,892
General District Court	447,038
Juvenile and Domestic Relations Court	9,813,565
Commonwealth's Attorney	8,105,911
Office of the Magistrate	30,262
Office of the Public Defender	750,970
Sheriff	56,924,524
Commissioner of the Revenue	7,269,867
Treasurer	9,098,946
Electoral Board	2,184,507
Public Safety Communications and Emergency Management	16,296,555
Police	99,076,879
Fire	87,471,932
Environmental Services	130,384,236
Human Services	214,789,051
Libraries	19,259,702
Economic Development	10,028,821
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Parks and Recreation	67,670,182
Non-Departmental	48,327,423
Debt Service	89,737,107
Regionals / Contributions	10,057,959
METRO	44,846,178
TOTAL GENERAL FUND APPROPRIATIONS:	1,024,492,896

OTHER FUNDS:

Ballston Quarter Tax Increment Financing	\$3,946,646
Travel and Tourism	1,270,000
Ballston Business Improvement District	1,051,616
Rosslyn Business Improvement District	3,992,703
National Landing Business Improvement Dist.	4,903,041
* Community Development	3,445,872
Housing Choice Voucher Fund	29,374,308
* General Capital PAYG	19,850,000
General Obligation Bonds (Street & Highway, Neighborhood Conservation, Government Facility, Public Recreation, & * Transit Facilities Bonds)	-
* Stormwater Management	20,662,047
* Stormwater PAYG	3,665,000
* Stormwater Bond Fund	-
* Transportation	32,430,482
* Crystal City Tax Increment Financing	4,835,240
* Columbia Pike Tax Increment Financing	2,893,570
Utilities	121,069,981
* Utilities Capital	34,744,000
* Utilities Bond Funds (Water & AWT Plant Bonds)	-
* Ballston Public Parking Garage	4,889,243
* Ballston Public Parking Garage - 8th Level	1,055,861
CPHD Development	27,273,087
Automotive Equipment	28,293,250
Printing	581,910
TOTAL OTHER OPERATING FUNDS APPROPRIATIONS:	\$350,227,857

TOTAL COUNTY GOVERNMENT APPROPRIATIONS:**\$1,374,720,753**

For the operation and maintenance of Public Schools and Community Activities Facilities
to be expended on order of the School Board

School Operating Fund	\$718,790,032
School Children's Services Act Fund	5,325,000
School Capital Projects Fund	6,869,476
School Debt Service Fund	67,514,443
School Food Services Fund	15,447,051
School Grants & Restricted Programs Fund	23,796,845
Total School and other funds appropriations	\$837,742,847
Total Community Activities Fund	\$23,005,117

TOTAL APPROPRIATIONS FOR COUNTY**\$2,235,468,717**

FY 2027 BUDGET DECISIONS

The FY 2027 Adopted Budget incorporates funding levels for County programs and services which were determined after a detailed review of revenue and expenditure options contained in the FY 2027 Proposed Budget. A summary of County Board actions is provided on the following pages. This list details expenditure and revenue changes between the FY 2027 Proposed and the FY 2027 Adopted Budgets as well as all changes in tax and fee rates from the FY 2026 adopted levels (including those previously cited in the FY 2027 Proposed Budget).

TAXES

The base CY 2026 real estate tax rate will increase by 2.0 cents to \$1.053 per \$100 assessed value.

While no adjustments were made to the personal property tax rate, the FY 2027 adopted budget included adjustments to the distribution method of the State's Personal Property Tax Relief Act monies. For CY 2026, 100% vehicle tax relief will be provided for assessed value up to \$4,000 (increased from \$3,000 in CY 2025). For vehicle value from \$4,001 to \$20,000, vehicle tax relief of 13% will be provided to all eligible vehicles (down from 24% for conventional and 50% for clean fuel and vehicles equipped to transport the disabled in CY 2025).

The County-wide sanitary district rate of \$0.017 for stormwater management, which was originally adopted in CY 2008, was repealed in December 2023 and replaced by a Stormwater Utility fee. The Stormwater Utility Fee will increase from \$258 to \$268 per Equivalent Residential Unit (ERU).

An additional real estate tax, originally adopted in CY 2008, is reaffirmed at a rate of \$0.125 per one hundred dollars of assessed value on properties used for or zoned to permit commercial and industrial purposes. Revenue from this tax is used to fund transportation initiatives.

The Rosslyn Business Improvement Service District tax rate remains unchanged at \$0.078 per one hundred dollars of assessed value. This service district tax rate is in addition to the real estate tax rate.

The National Landing (formerly Crystal City) Business Improvement Service District tax rate remains unchanged at \$0.043 per one hundred dollars of assessed value. This service district tax rate is in addition to the real estate tax rate.

The Ballston Business Improvement Service District tax rate remains unchanged at \$0.045 per one hundred dollars of assessed value. This service district tax rate is in addition to the real estate tax rate.

The FY 2027 funding for the Crystal City, Potomac Yard, and Pentagon City Tax Increment Financing District is projected to total \$4,835,240, based on allocating 25 percent of the incremental tax real estate tax revenue for properties in the defined Crystal City, Potomac Yard, and Pentagon City area compared to the 2011 base year.

The Columbia Pike Tax Increment Financing District funding is projected to total \$2,893,570, based on the increment of real estate tax revenue generated above the CY 2018 baseline.

The Ballston Quarter Tax Increment Financing District funding is projected to total \$3,946,646, based on incremental growth of real property values as well as sales and meals taxes in the TIF district compared to the 2015 base year. Funding in an amount up to 65 percent of the incremental base

value will be transferred to the trustee for the Ballston Quarter Community Development Authority (CDA) to fund debt service on the Ballston Quarter CDA Series 2016A & Series 2016B bonds.

Other local tax rates, including Business Professional and Occupational License (BPOL), utility, and transient occupancy taxes remain unchanged.

REVENUES - GENERAL FUND

In the Department of Community Planning, Housing, and Development (CPHD) and the Department of Environmental Services (DES), fee adjustments were made to Development-services related fees to better align fees with target cost recovery levels.

- During budget deliberations, the County Board eliminated the previously proposed addition of an administrative fee in CPHD for historic designation requests in the amount of \$250 per property within a request.

In the DES, revenues included in the FY 2027 adopted budget align with a Household Solid Waste Rate of \$415.75 (no change from FY 2026). Any changes to this rate will be advertised and adopted after the FY 2027 budget is adopted. This fee is charged per refuse unit and achieves the County's objective of 100 percent recovery of household refuse and food scraps collection, disposal and recycling costs, leaf collection costs, and overtime costs associated with brush and metal collection.

In Arlington Economic Development (AED), fees increased to ensure full cost recovery of staff support services for organizations utilizing performing arts theaters.

In AED, Scenic Studio fees increase by 20 percent to better align fees with the actual cost of providing the services to support performing arts organizations. Additionally, scenic studio bay adjustments will be made to better accommodate users' flexibility to access the studios at a reasonable cost.

In AED, new day rate fees were established for printmaking and recording studios, quarterly fees for dual studio use, and photography studio fees at the newly renovated facilities located at 3700 Four Mile Run.

In the Department of Parks and Recreation (DPR), fees for classes, programs, sports, facility fees, passes, and memberships, along with other programs, were adjusted by an inflationary factor of three percent. Additionally, fees for community art programs, senior trips, and space rentals are increased by varying percentages to more accurately reflect costs and DPR fee policy.

- During budget deliberations, the County Board voted to restore competitive and recreational gymnastics programs, as well as the woodshop program, with increased fees to achieve a higher level of cost recovery. These programs had previously been proposed for reductions in the County Manager's FY 2027 Proposed Budget. The fee changes that were adopted are detailed below:
 - Competitive gymnastics fees increase by approximately 25 percent
 - Recreational gymnastics classes fees increase by approximately 50 percent
 - Woodshop classes fees increase by approximately 20 to 40 percent
 - Woodshop independent study fees increase by approximately 74 percent

In the Police Department, fees increase for off-duty details including special events (from \$85.00 per hour to \$100.00 per hour) and administrative vehicle use fees (from \$2.00 to \$5.00 per hour).

In Police, a summer camp registration fee (\$50) was added to secure enrollment in camp offerings.

In the Department of Human Services (DHS), inspection related fees for late inspections and recreational water facilities increase to better align with costs of delivering the services. Additionally, a pre-opening re-inspection fee was added (\$100).

In the Commissioner of Revenue (COR), an out of State penalty fee (\$250) was added.

In County departments, the standard Freedom of Information Act (FOIA) fee increased from \$25 to \$30 per hour to better align fee with actual staff rates. Additionally, in the Police Department, a new separate FOIA fee was established at \$38 per hour to reflect department-specific processing costs.

REVENUES – OTHER FUNDS

In the Utilities Fund, the adopted budget included an overall increase of 1.5 percent to the water/sewer rates across all customer classes for the entire fiscal year to fund the adopted Utilities Fund Operating and Capital budgets. The estimated impact of this increase on the median residential customer (based on usage of 48 TG annually and assumed winter water usage of 11 TG per quarter) is \$13 per year, or 1.6%, based on increases to both the volumetric and base charges. Individual residential customer impacts will vary based on their quarterly water consumption and average winter quarter water usage.

In the CPHD Development Fund, fees were adjusted by an inflationary factor of three percent. Additionally, a new fee was added in the Inspection Services Division (ISD) for alterations greater than 50,000 square feet to capture the increased complexity and staff time for alteration permits associated with adaptive reuse projects.

EXPENDITURES/OTHER ADJUSTMENTS

NOTE: All funding is ongoing unless otherwise noted.

The County Board approved funding in FY 2027 supports vulnerable populations, and maintains community services, fiscal sustainability, and workforce stability.

PRIORITY INVESTMENTS

Resident Resilience and Community Services: This budget reinforces our commitment to supporting the most vulnerable and maintaining important community services. The County Board added funding for:

- Housing Grants Program: to cover housing recipients prior to the implementation of the waitlist (\$1,300,000 one-time)
- AHIF (\$629,231 ongoing, \$21,167 one-time)
- Opportunities Grant (\$437,050 one-time)
- Humanitarian assistance (\$350,000 one-time)
- Restorative justice efforts in the Commonwealth Attorney's Office (\$150,000)
- Vision Zero street safety initiatives (\$150,000)
- Food security mini grants (\$150,000)
- Rank choice voting education (\$70,000 one-time)
- Restored competitive gymnastics (\$1,278,615 expense; \$1,076,615 revenue) and recreational gymnastics (\$1,020,211 expense; \$653,211 revenue) with additional fee increases

- Restored the Cherrydale Library (\$453,902), partially offset by eliminating the outreach librarian included in the proposed budget (\$161,134)
- Restored the DPR woodshop (\$74,556 expense; \$72,256) with a fee increase
- Restored half of DPR's restrooms that were proposed to be frozen (\$27,022)

Fiscal Sustainability and Partnerships: This budget prioritizes fiscal sustainability and partnerships amid economic uncertainties. The County Board added funding for:

- Clarendon Alliance (\$55,000)
- Langston Boulevard Alliance (\$50,000 one-time)
- Catalyst/Innovation grants or AED Director's contingency for economic development (\$250,000 one-time)
- Strategic Initiative Funding in NVRC (\$32,145 one-time)
- Added funding for inflationary contractual increases including utilities (\$1,250,000)
- Reduced WMATA funding (\$1,400,000 one-time) and buyout savings (\$300,000 one-time) assumed in the proposed budget

County Workforce: In addition to the investments included in the County Manager's proposed budget, the County Board added:

- Commonwealth's Attorney Office: Upgraded a paralegal to paralegal supervisor in the (\$50,000)
- Public Defender's Office: Added a paralegal fellow for mitigation and investigation (\$107,150 one-time)
- Internal Police Auditor (moved to County Board's Office from County Manager's Office): Added a Deputy Director position (\$172,000) and added non-personnel budget (\$25,000), offset by reducing funding from the Police Department (\$250,000)
- Sheriff's Office: Added funding for compensation in the Sheriff's Office including the shift to a grade/step compensation system for the four lower-ranked uniformed employees (\$1,355,619 ongoing, \$100,000 one-time)
- County Manager's Office: Transferred a bargaining position from the Human Resources Department (\$22,763) and restored the Associate Environmental Management Specialist (\$74,913 half year funding)
- Clerk of the Circuit Court: Added a position for records sealing (\$76,271)
- Community, Planning, Housing, and Development: Froze a Comprehensive Principal Planner that was proposed to be eliminated

SCHOOLS

The total FY 2027 transfer to the Arlington Public Schools from the County is \$655.4 million, an increase of 1.2 percent over the FY 2026 adopted level.

FY 2027 Adopted Budget Reductions and Realignment

General Fund Impact

Title, Description, and Impact	Reduction	
	Net Tax Support Funding (OT = One-time Savings)	Full Time Equivalents (V = Vacant / F = Filled)

Summary of Reductions and Realignments

Arlington Economic Development

Arts and Cultural Affairs – Communications Rebuild	\$368,718	4.00 (F)/ 1.00 (V)

Description of Current Service: AED's marketing and communications team develops materials and brand strategies to support the department's mission to promote and market the County for business and talent attraction including spotlighting small businesses, promoting cultural events and other activities aimed at increasing foot traffic and generating revenue. The team supports a variety of marketing resources including public relations, graphic design, multimedia production, social media, website management, email marketing, events, and overall marketing strategy and project management.

Impact of Reduction: This reduction will eliminate the communications and marketing team to rebuild and reorganize this function within the department by creating one new FTE to manage AED's website, digital applications, and event logistics and hosting and redirect some funding to procure support from an outside marketing vendor. Additionally, AED will need to reassign duties to existing staff to support internal communication needs and manage the outsourced Marketing, Public Relations, and Advertising functions to ensure services are delivered timely and meet AED requirements.

These reductions may have a substantial near-term impact on AED's ability to deliver quality communications and marketing, which will affect all departmental programs. However, the shift to an outside vendor provides AED with a long-term opportunity to reorganize and move toward a "one brand" approach and realign efforts with emerging economic development activities. This transition will strengthen collaboration with external partners and more effectively enable the cross-divisional marketing campaigns necessary for the county to compete regionally, nationally and internationally.

Strategic Investment Group (SIG) – Temporarily freeze vacant Public Art Manager	\$168,854 (OT)	1.00 (V)

Description of Current Service: The Public Art Manager is responsible for the planning, design, and installation of art throughout the County. The position is the main link between artists, County departments, and the community to ensure art is included in parks, transit projects, and new buildings.

Impact of Reduction: Since the position became vacant in June 2025, the SIG Division Director has directly supervised the two Public Art Project Managers, and responsibilities have been redistributed. Freezing the vacant position will require the team to continue the current redistribution of responsibilities. Essential tasks and duties will remain divided between the Division Director and the two Project Managers.

This continued adjustment requires the ongoing prioritization of tasks, which could result in the delay of various placemaking and public art initiatives. However, the Public Art Master Plan, AED Strategic Plan goals, and the team's established Public Art Principles will continue to guide all activities.

Commissioner of Revenue

Administration Division – Part-Time Administrative Technician

\$47,402

0.50 (V)

Description of Current Service: The Administrative Technician performs general office administrative functions such as, but not limited to, mail collection and processing, scanning, updating office records, and maintaining office supplies and equipment.

Impact of Reduction: Due to increased efficiency and innovation in office functions, this position can be reduced to part-time and current service levels will not be impacted.

Community Planning, Housing and Development

Comprehensive Planning – Eliminate a Principal Planner

\$167,131

1.00 (V)

The County Board restored and froze this position.

Description of Current Service: The Comprehensive Planning team provides master planning work that monitors and maintains all elements of the Comprehensive Plan; develops and reviews County land use policy; undertakes sector plans, small area plans, and General Land Use Plan (GLUP) studies and amendments; staffs committees for long range planning and zoning ordinance reviews and amendments; conducts special zoning studies; and prepares Zoning Ordinance amendments.

Impact of Reduction: The proposed reduction of one Principal Planner position is the third Planner position to be eliminated from the Comprehensive Planning team in the past five years, decreasing its size and overall capacity by 25 percent. Eliminating this position would result in further scaling back or delaying projects in the Planning Division's annual work program and reducing the capacity to support countywide planning initiatives and planning and development in the Richmond Highway Corridor. This reduction will limit the team's capacity to assist with Current Planning's non-discretionary workload, potentially affecting special exception application reviews.

Historic Preservation – Eliminate an Associate Planner

\$141,222

1.00 (V)

Description of Current Service: The Historic Preservation program is responsible for managing historic preservation efforts across the County and supporting countywide initiatives including site plan reviews, historic district management, interpretive signage, and coordination with state/federal agencies in addition to providing staff support for the Historic Affairs Landmark Review Board (HALRB).

Impact of Reduction: Eliminating the Associate Planner position will reduce the program's capacity to fulfill its mission beyond statutory requirements. The remaining supervisor and two staff will prioritize only the required work of managing Local Historic Districts (LHDs), processing Certificates of Appropriateness and Administrative Certificates of Appropriateness, inspecting properties, and supporting the HALRB.

Critical initiatives such as educational outreach, equity-focused research, and cultural documentation could be delayed or discontinued. This could hinder the County's ability to implement the Historic and Cultural Resources Plan (HCRP) and its goal of promoting more inclusive historic preservation efforts that support communities of color, LGBTQ+ populations, and other underrepresented groups. It could also have an impact on external partnerships that promote historic and cultural resources in Arlington along with programming and special projects initiated by the County Board such as Arlington 2050.

Neighborhood Services – Eliminate Funding for Related Education and Training Opportunities	\$20,000	-

Description of Current Service: The Arlington Neighborhood College (ANC) program umbrella consists of two months-long training cohorts for community residents and funding for other related educational and training opportunities. The foundational course (Arlington 1.0) trains residents on the County’s government structure, programs, functions, and role of volunteer boards and commissions. The second course (Arlington 2.0) focuses on building the leadership capacity of ANC alumni of the Arlington 1.0 program. The subject of this elimination is the funding for other related educational and training opportunities, which address a variety of neighborhood needs and other programming directed to both ANC and non-ANC participants.

Impact of Reduction: The specific education and training opportunities for FY 2027 have not been finalized. The impact could include the elimination of activities such as workshops for civic associations, condominium presidents/leaders, and additional leadership training for neighborhood residents, which could result in fewer networking, community building opportunities, and skills development. It could also result in fewer organizational development and strategic planning trainings for volunteer boards and commission members such as the Historic Affairs Landmark Review Board (HALRB) and Arlington Neighborhoods Advisory Committee (ArNAC).

Office of the County Attorney

Office of the County Attorney – Reduction in Consultant Services	\$40,000	-

Description of Current Service: The County Attorney’s Office utilizes the services of outside consultants in support of litigation and other legal matters requiring specialized expertise or knowledge of areas of law. Consultants, such as appraisers, auditors, technical experts and attorneys, serve as experts in their applicable fields assisting in legal matters through research, specialized reports, opinions, advice, and testimony as needed.

Impact of Reduction: The reduction will reduce consultant funds to \$40,000. The reduction impact will be offset by the adopted creation of an Outside Legal Counsel contingent (\$750,000).

County Board Office

County Board Office – Non-Personnel Reductions	\$15,572	-

Description of Current Service: The Department provides administrative support to the County Board and services essential to County Board meetings including interpretation services, legal advertisements, office operations, and other related expenses. These functions ensure that meetings are accessible to the community, properly noticed, and supported by the resources necessary for effective governance.

Impact of Reduction: The adopted reductions will align several non-personnel accounts (e.g., travel/printing) to reflect actual expenditures.

County Manager’s Office

Main Office – Environmental Management Specialist, Associate	\$149,826	1.00 (V)

The County Board restored the position for half a year.

Description of Current Service: This position supports the work of the Office of Climate Coordination and Policy.

Impact of Reduction: Elimination of this vacant position will limit future expanded steps by the Climate Policy Office to prepare material and options for community and Board review.

Office of the Electoral Board and Voter Registration

Office of the Electoral Board and Voter Registration – Reduce temporary staffing	\$40,881	-

Description of Current Service: The Office employs temporary workers to staff election precincts. Temporary workers greet and check-in voters, direct voters to available ballot booths, and assist as instructed.

Impact of Reduction: There will be fewer temporary staff at election precincts on election days. However, each precinct will be sufficiently staffed.

Environmental Services (DES) – General Fund

Multiple Lines of Business – Budget Savings and Efficiencies	\$185,000	-

Description of Current Service: A detailed review of spending patterns was conducted across the Department of Environmental Services (DES). The following reductions were identified, which have resulted from efficiencies and operational changes:

- Facilities Maintenance Bureau (FMB): Reduce overtime budget by \$40,000
- FMB: Reduce custodian operating supplies by \$60,000
- Solid Waste Bureau (SWB): Reduce laundry and uniform budget by \$10,000
- SWB: Reduce equipment rental budget by \$50,000
- Water Sewer Streets (WSS): Reduce emergency snow equipment replacement budget by \$25,000

Impact of Reduction: Given the historical spending trends and operational execution plans, these reductions should have minimal impacts on service delivery.

Director's Office – Transfer 25 percent of a Management and Budget Specialist to be funded by Transportation Demand Management (TDM) fees	\$39,285	-

Description of Current Service: This management and budget specialist supports multiple programs in DES including Auto Fund, the Director's Office, and Transportation Resources for Arlington County (TRAC). This proposal recommends using TDM revenues to offset a portion of County's cost for the position.

Impact of Reduction: TRAC revenue is generated annually to support the annual program plan with revenues from TDM, commuter stores, and federal grants. The allocation of this position will be included in the program's annual budget, which totals approximately \$800,000 annually.

AIRE – Freeze a Vacant Solar Facilities Project Specialist	\$62,569	1.00 (V)

Description of Current Service: The Facilities Maintenance Bureau (FMB) and the AIRE team manage the installation and management of solar facilities on County-owned buildings. The position was added during the last CIP process to provide project management for this program.

Impact of Reduction: The County's solar strategy prioritizes investments that result in the most cost-effective Green House Gas (GHG) reductions. This strategy has pivoted from installation of solar panels through the County's CIP and PAYG funding to a Power Purchase Agreement (PPA) model with our partner Dominion Energy Solutions. Under the PPA, Dominion Energy Solutions owns, installs, and maintains the solar facilities rather than County-funded, owned, and maintained installations. This model will enable the County to achieve solar GHG reduction and renewable energy benefits without the need to rely on a Solar Project Specialist to manage the installation.

Development Services – Transfer Engineer III position to the Stormwater Fund	\$159,145	1.00 (F)

Description of Current Service: Development Services engineer positions that support stormwater permitting activities are split between the General Fund and the Stormwater Fund. This proposal will transfer one of the five stormwater review engineer positions to the County’s Stormwater fund.

Impact of Reduction: Now that the Stormwater Management program has transitioned to an enterprise fund and a stormwater utility model, DES has identified this position as a candidate to be funded from Stormwater Utility revenues and moved to the enterprise fund.

Transit – Replace Low-Income Fare Program with Metro Lift	\$555,000	-

Description of Current Service: The current Low-Income Fare Program, which began during the COVID-19 pandemic and was originally funded with ARPA funding, relies on pre-loading SmarTrip cards and distributing them manually to eligible Arlingtonians. The program is heavily reliant on County staff time to distribute cards and coordination between DES, DHS, and non-profit organizations. Due to this level of effort and limited staffing for this program, it has been delivered inconsistently to constituents.

Beginning in FY 2027, the program will be replaced and absorbed into MetroLift. MetroLift is an existing WMATA program where eligible participants receive half-priced fares on MetroBus and MetroRail. Constituents are eligible if they are a SNAP recipient. By participating in the program, all MetroLift users would be eligible to ride ART for half price, not just Arlingtonians.

Impact of Reduction: Eliminating the Low-Income Fare Program and instead participating in WMATA’s MetroLift program will provide more efficient and consistent delivery of service to Arlingtonians who rely on public transit. Based on WMATA’s experience, ART’s ridership may experience a small increase due to participation in the program.

Real Estate Bureau (REB) – Freeze a vacant Real Estate Specialist	\$78,570	1.00 (V)

Description of Current Service: The Real Estate Bureau has nine filled positions and one vacancy. The unfilled Real Estate Specialist position has historically been the REB’s only licensed appraiser responsible for appraisal reviews and general right-of-way acquisitions.

Impact of Reduction: Keeping this position vacant will impact the ability to review outside appraisals for REB and Affordable Housing. This vacancy will require the REB to rely solely on outside expertise and may impact project turnaround times.

Solid Waste Bureau (SWB) – Eliminate Rock and Recycle	\$30,000	-

Description of Current Service: Rock-n-Recycle is an annual event hosted by the SWB to highlight solid waste management services available to the community and to engage broadly regarding sustainability. The event has also been used to engage with the community about the Solid Waste Management Plan and food scraps collection. The event is targeted for the whole family with information, demonstration, and participation areas for the public to see and do things including “touch-a-truck” and heavy-duty vehicle demonstrations for children

Impact of Reduction: Rock and Recycle is an annual event held in the fall each year. The last event was held in September 2025 for over 800 attendees. The adopted reduction will result in the event will no longer be offered for residents reducing engagement and educational opportunities.

Water, Sewer and Streets (WSS) – Transfer an Engineering Support Associate position to the Stormwater Fund	\$104,668	1.00 (F)

Description of Current Service: There are currently three engineering support associate positions that perform investigative work for report-a-problem tickets dealing with potholes, sink holes, sidewalks, catch basins, flooding, and other DES operational issues. Currently one of the two positions is funded by the Utility Fund and two positions are funded through the General Fund.

Impact of Reduction: This transfer will result in the General Fund, Utility Fund, and Stormwater Fund each funding one Engineering Support Associate Position that does Report-A-Problem investigative work on their behalf.

Water, Sewer and Streets (WSS) - Transfer a Control Center Technician to the Utilities Fund	\$112,112	1.00 (F)

Description of Current Service: This proposal transfers one Control Center Technician to the Utilities Fund from the General Fund.

Impact of Reduction: This is a technical adjustment as this position supports the Utility Fund directly and should be paid for by the Utility Fund.

Water, Sewer and Streets (WSS) - Reduce Concrete Maintenance Budget	\$200,000	-

Description of Current Service: The sidewalk / concrete operating budget is currently funded at \$800,000 in the DES operating budget and is used to respond to sidewalk report-a-problem issues and other maintenance needs that fall outside the capital funded concrete zone maintenance program.

Impact of Reduction: As a result of completing the sidewalk tripping hazard blitz and investing capital dollars annually in the proactive concrete zone maintenance program, the program believes it can reduce the operating budget without significant impact to the state of good repair.

Fire Department

Emergency Services – Rescue Company Consolidation	\$479,032	4.00 (V)

Description of Current Service: Arlington County Fire Department (ACFD) currently staffs two heavy rescue companies. A heavy rescue company is trained and certified to focus on vehicle extrication, structural collapse rescue, confined space rescue, rope rescue, and hazmat response. These companies are staffed by four people each shift (12 total positions per company) and include highly trained personnel who respond to complex fires, rescues, and special operations incidents in a specialized heavy rescue apparatus. Last year, these companies averaged about 1,600 calls each.

Impact of Reduction: The department will consolidate its two heavy rescue companies into a single unit and relocate from the current north and south stations to a central location in the county. Staffing on the consolidated rescue company will increase from four to six positions per shift, and a daytime medical transport unit staffed with two positions will be added. This daytime medical transport unit is expected to improve travel time during peak hours in the Clarendon corridor.

The rescue consolidation will lower minimum staffing in the department. The department also anticipates an increase in annual call volume for the consolidated rescue company with other units absorbing non-rescue specific calls.

Administrative Services – Reassign Captain I to Operations and Replace with Civilian	\$97,490	-

Description of Current Service: A Captain I position in the Logistics Office supports contracts, procurement, and medical supply management.

Impact of Reduction: This proposal reassigns the uniformed Captain I position to operations and eliminates the next available Captain I vacancy. The responsibilities in the Logistics Office will be reassigned to a newly added civilian (non-uniformed) position.

General District Court

Judiciary – Reduce funding for court-appointed attorneys	\$7,185	-

Description of Current Service: When the County prosecutes a case under an Arlington County statute instead of a state statute, the County is responsible for court appointed attorney fees. Most cases are prosecuted using state statutes and the state pays the court appointed attorney fees. Historically, the budget for court appointed attorney fees is underused.

Impact of Reduction: The court does not foresee any limitations to its operations with the reduction in funding.

Human Resources Department

Employee Services – Freeze an Employee Services Division Chief	\$258,661	1.00 (V)

Description of Current Service: The Employee Services Division Chief position oversees benefits administration for more than a dozen programs serving both active and retired employees including leave administration, the onsite health clinic, Workers' Compensation, and other employee support programs.

Impact of Reduction: Because this position is currently vacant, other staff within HRD have assumed most of the supervisory functions and duties. However, this significantly reduces HRD's ability to support County departments regarding benefits and PRISM+ related inquiries and provide HR Liaison assistance. The vacancy also diminishes efforts to market benefits to current and prospective employees.

Compensation & Recruitment – Eliminate Staff Human Resources/Organizational Development Specialist	\$67,380	0.375 (V)

Description of Current Service: The Staff Human Resources/OD Specialist position supports the Human Resources Department's county-wide recruitment efforts.

Impact of Reduction: The workload of this position will be divided between other members of the Compensation & Recruitment division. This change will incrementally impact the HRD Compensation and Recruitment team's ability to fill vacancies in a timely manner as well as provide support for assessment activities and collective bargaining processes.

Office of the Director – Budget Savings and Efficiencies	\$77,270	-

Description of Current Service: A detailed review of spending patterns was conducted in the HRD Office of the Director. The following non-personnel reductions were identified:

- \$25,770 in Contractual Services
- \$40,000 in Printing and Postage/Shipping
- \$11,500 in Employee Travel and Office Supplies

Impact of Reduction: Given historical spending trends in these non-personnel expense lines and operational efficiencies that have been realized, these reductions should have minimal impacts on service delivery.

Human Services

Aging & Disability Services – Reduction to the Culpepper Garden Housing & Care Subsidy	\$429,887	-

Description of Current Service: Culpepper Garden is an affordable, residential community for older adults aged 60 and above with low or limited income who reside in independent or assisted living units. As of June 30, 2026, the assisted living program is closing, and all units will transition to independent living. Of the 31 current assisted living residents, 24 will transition to the independent living program, and seven will move to family or other community placements.

Impact of Reduction: The Culpepper Garden Housing and Care Subsidy budget was reduced from \$879,887 to \$429,887. \$350,000 will be reallocated to ADSD to support the increased demand and a growing aging community. The 24 residents who desire to remain at Culpepper Garden Independent Living will not be impacted by the reduction of the care subsidy. DHS will provide wrap-around services to the remaining Culpepper Garden residents and those choosing to exit for other placements to safely age in place or locate alternative housing options.

Public Health – Eliminate Public Health Assistant Division Director	\$263,523	1.00 (V)

Description of Current Service: The position supervised day-to-day operations including emergency response, budget, and other administrative functions. These duties were transferred to the newly hired division director.

Impact of Reduction: There is no adverse impact from this reduction.

Behavioral Health – Eliminate Clinic Aide Positions	\$172,287	2.00 (F)

Description of Current Service: The Crisis Intervention Center (CIC) serves as a 24/7 crisis-receiving center providing emergency mental health assessments; transfer of custody for individuals under Emergency Custody Order (ECO); nursing assessments; emergency psychiatric evaluation and treatment; and crisis stabilization to individuals who may be experiencing a behavioral health crisis. Individuals may self-refer or be dropped off by law enforcement or emergency medical services. Current CIC staffing includes four Clinic Aides covering three shifts (7AM-3PM; 3PM-11PM and 11PM-7AM). Clinic Aides support nursing staff by collecting admission information, monitoring and reporting on clients' behaviors, arranging referrals and follow-up care for clients, and ensuring proper data collection. From July 1, 2025 - January 31, 2026, the CIC served 607 clients. 98 percent of all client visits (594) occurred between 7AM-11PM (first and second shifts). Two percent of total client visits (13) occurred between 11PM-7AM (third shift).

Impact of Reduction: The reduction of two Clinic Aides will eliminate Clinic Aide staffing at the CIC between 11PM-7AM (third shift), when volume is lowest. Due to the low volume, nursing staff will have capacity to absorb the tasks assigned previously to third shift Clinic Aides. Therefore, there will be little to no impact on operations. The remaining two Clinic Aides will be scheduled between 7AM-11PM, when program utilization is significantly higher.

Departmental Management and Leadership – Eliminate Communications Specialist I	\$72,858	0.50 (F)

Description of Current Service: The Communications Unit is comprised of a Communications Manager (Assistant Director) and 1.5 Communication Specialists. The Unit is responsible for planning and executing communications and engagement efforts to promote DHS programs, services, and initiatives including community-facing events, media relations, and building and maintaining community relationships.

Impact of Reduction: The elimination of a Communication Specialist will reduce the overall capacity to promote and market DHS services to the community and may impact the enrollment of vulnerable Arlingtonians in human service and public assistance programs.

Departmental Management and Leadership – Eliminate Facilities Maintenance Worker	\$54,732	0.75 (F)

Description of Current Service: The position performs maintenance tasks and responds to staff requests in all DHS buildings to ensure prompt and thorough upkeep, avoiding time-consuming and costly reliance on contractors. The position maintains a pool of 42 staff vehicles by performing daily inspections, coordinating oil changes and repairs, and ensuring keys are tracked and available for those with reservations. The position also maintains the conference center daily by ensuring schedules are posted; chairs and tables are set up, and coordinating janitorial as needed.

Impact of Reduction: This reduction will result in increased response times for urgent and routine facilities requests, requiring additional support from DES, and reliance on contractors. Patching and painting wall damage would be deferred until a large enough volume of work accumulated to engage a DES contractor. Conference Center setup support will not be provided, and interior car cleaning will be discontinued.

Aging & Disability Services – Reduction to the Client Transportation Reimbursement Budget	\$45,000	-

Description of Current Service: Transportation services provide reimbursement for transportation costs to developmental services clients attending group day programs. There are currently 30 clients enrolled in the program.

Impact of Reduction: In 2024, transportation services transitioned to a reimbursement system for eligible riders. Riders were moved to Developmental Disabilities (DD) Waiver transportation providers through ModivCare, Metro Access, STAR, or public transit, reducing overall program costs. This practice aligns Arlington’s developmental services transportation operations with other Northern Virginia Community Services Boards. This reduction will reduce the transportation reimbursement budget to \$197,246 and current riders will not be impacted by this reduction.

Juvenile and Domestic Relations District Court

Probation/ Intake – Elimination of Senior Court Psychologist	\$167,131	1.00 (V)

Description of Current Service: This Court Psychologist position has been vacant since February 2025. The position provides clinical psychological treatment; consultation with court staff; clinical supervision for staff, externs, and interns; and oversight of psychological testing.

Impact of Reduction: The Court Services Unit has adapted to not having a psychologist by utilizing outside providers who supply the Court with timely comprehensive psychological evaluations and other specialized assessments.

Department of Libraries

Public Services – Close Cherrydale Location	\$453,902	2.75 (F) 1.00 (V)

The County Board restored funding for the library and staff.

Description of Current Service: Cherrydale library is a full-service library located in the Cherrydale neighborhood.

Impact of Reduction: The Cherrydale library is located one mile from Central library in an aging facility that is not ADA-accessible. Arlington County Libraries has seven full-service branches and a digital collection available to Cherrydale patrons for library services. As part of the proposed CIP, the County will lay out a process for consideration of use of the facility over a multi-year period.

Management and Finance

Department of Real Estate Assessments (DREA) – One-time reduction moving the equivalent of one DREA IT resource to capital for FY 2027	\$216,973 (OT)	-

Description of Current Service: The Department of Real Estate Assessments is responsible for the annual appraisal for ad valorem taxation of all locally assessed real property in Arlington County. This proposal moves the equivalent of one DREA IT resource to the Computer-Assisted Mass Appraisal (CAMA) system modernization capital project for FY 2027.

Impact of Reduction: With the implementation of the new assessment CAMA system, department IT staff will be dedicated to this project and can appropriately be charged to the capital project. The project is expected to be completed by the end of FY 2027. Future IT support for DREA will be evaluated as part of project implementation.

Parks and Recreation (DPR)

Departmental Management and Leadership – Temporarily freeze hiring of Deputy Director position for 12 months within the Director’s Office	\$284,966	1.00 (V)

Description of Current Service: The Deputy Director position provides guidance, direction and coordination and ensures that the Department operates efficiently and effectively in its day-to-day business to include collaboration across the Department, County government, and community at large.

Impact of Reduction: Since its vacancy in 2024, the DPR Director is directly supervising the staff in the Administration & Strategic Development Team (ASDT). Responsibilities of the position have been redistributed among existing staff. Postponing the recruitment of this position could mean that certain non-core projects and initiatives will need to be postponed or re-prioritized.

Parks and Natural Resources Division – Temporarily freeze hiring of four positions within the Parks and Natural Resources (PNR) Division	\$489,798	3.00 (V)/ 1.00 (F)

Description of Current Service: The Parks and Natural Resources Division manages, maintains, enhances, and protects County-owned parks and natural resources.

Impact of Reduction: This reduction may affect park maintenance, operations, and urban forestry services. Specifically, in park service areas, the impact could include less staff available for weekend work, refuse collection, leaf removal, snow removal, and longer response times to requests. The impact to Urban Forestry will include longer review times for development plans and longer response times to service requests.

Planning, Design, and Construction Management – Temporarily freeze hiring of Construction Management Specialist position for 12 months	\$133,364	1.00 (V)

Description of Current Service: The Department of Parks and Recreation Construction Management Specialist oversees the construction of park development projects and manages the related contracts. The position ensures contract compliance, work quality, and code compliance as well as manages contract payment and closeout.

Impact of Reduction: Postponing the recruitment of this position will require construction management responsibilities for DPR development projects to be absorbed by existing Construction Management staff.

As a result, staff capacity will be stretched across additional projects, potentially reducing the frequency of in-person oversight of contractors and active work sites.

Sports and Camp Programs/Specialty Programs and Classes - Repurpose of Barcroft Sports and Fitness Center	\$969,542	13.00 (F) & 3.00 (V) Permanent FTEs/ 6.75 (F) Temporary FTEs

The County Board restored funding for the Barcroft Sports and Fitness Center programming, offset by an increase in fees.

Description of Current Service: The Barcroft Sports and Fitness Center provides programming including Enjoy classes, recreational and competitive gymnastics, and a fitness center.

Impact of Reduction: Repurposing the Barcroft Sports & Fitness Center (BSFC) will affect community members who participate in gymnastics programs, use the fitness center, and attend Enjoy classes at the facility. The competitive youth gymnastics teams, the Aerials and Tigers, would be discontinued. Residents seeking advanced or competitive gymnastics opportunities would need to utilize private or non-County providers. Fitness center users and Enjoy class participants could be accommodated at nearby County facilities including Arlington Mill, Lubber Run, Walter Reed, and Thomas Jefferson, minimizing service disruption for those constituents.

The Barcroft Center will be closed for a year while staff determine the condition of the facility and assess what work will be needed to reopen the building to provide increased and more diverse programming. DPR, working with other County Departments, will lay out a plan for the County Manager and the County Board that enables a mix of programming for all ages and abilities that can happen throughout the facilities operating hours.

Facilities and Operations – Freeze temporary staff funding	\$32,424 (OT)	0.95 (F)

Description of Current Service: Programming at Madison Community Center includes Enjoy classes, break and summer camps, and 55+ activities. The Madison Community Center is scheduled to undergo major renovations beginning in FY 2026, continuing through FY 2027. The facility will remain closed for the duration of the project.

Impact of Reduction: Programming held at Madison Community Center would be temporarily relocated to alternative locations in the County during the construction period. Temporary staff assigned to this facility will not be reassigned during this period. Permanent staff will be temporarily reassigned to other facilities to support ongoing operations throughout the closure.

Parks and Natural Resources Division – Reduction in temporary staff funding	\$175,000	5.56 (F)

Description of Current Service: The Parks and Natural Resources Division manages, maintains, enhances, and protects County-owned parks and natural resources.

Impact of Reduction: This reduction decreases staffing levels resulting in less frequent park and landscape maintenance activities including park maintenance services, refuse collection, athletic field care, snow removal, leaf collection, tree watering, and other landscape services.

Parks and Natural Resources Division – Selective reduction of County mowing	\$52,615	-

Description of Current Service: The Division of Parks and Natural Resources contracts county-wide mowing, which includes turf grass for athletic fields and non-athletic field locations on Park property throughout the County.

Impact of Reduction: This reduction will reduce selective mowing services for the 31 warm season Bermuda athletic fields. The fields will be mowed twice a week instead of three times a week between July 1 and October 31. If conditions are favorable for growth, users of fields such as affiliated sports leagues could be impacted. This reduction will have a minimal impact on DPR programming or the community.

Parks and Natural Resources Division – Park Restroom Closure	\$51,920	-

The County Board restored funding to open ten of the winter closed restrooms (\$27,022).

Description of Current Service: The Division of Parks and Natural Resources manages and maintains park areas including restrooms, trails, playgrounds, athletic fields, picnic shelters, dog parks, and around streams. The restroom accommodations serve park and trail users.

Impact of Reduction: DPR operates 38 permanent restrooms. The restrooms currently open through winter have been designed for winter use and are in new or recently renovated parks that tend to experience higher visitation. During the winter months (November 15–March 15), 19 restrooms will be closed affecting park, trail, and athletic field users. Closure during winter, when organized sports are not active and park visitation is lower, may minimize the impact. The facilities included in this reduction are spread throughout the County.

Parks and Natural Resources Division – Reduction of Contractual Landscape Maintenance	\$28,981	-

Description of Current Service: The Division of Parks and Natural Resources manages, maintains, enhances, and protects the County’s urban forests, natural, and landscaped areas. Contractor inspections and maintenance of 27 landscaped beds will be reduced in October, December, and January.

Impact of Reduction: Mulching, pruning, weeding, litter collection, and service frequency will be reduced, which may result in increased litter and the appearance of these areas.

Community Arts – Freeze Woodshop Programming at Thomas Jefferson	\$75,966 Expense, \$25,060 Revenue \$50,906 Net Tax Support (OT)	0.94 (F)

The County Board restored funding for the Woodshop Programming, offset by an increase in fees.

Description of Current Service: The Community Arts Unit offers a woodshop program at Thomas Jefferson Community Center including both woodshop classes and woodshop independent study sessions.

Impact of Reduction: Woodshop classes and independent study sessions will be paused for 12 months. Based on FY 2026 participation, an estimated 104 unique Enjoy Arlington class participants and 68 unique independent study participants are being served by this program and would be negatively impacted by this reduction. However, this temporary freeze will allow for a strategic review to improve program efficiency, ensure long-term sustainability, and better align resources with community needs.

Police Department

Community Engagement Division – Cadet Program Reduction	\$131,175	2.00 (V)

Description of Current Service: The Cadet Program, established in FY 2025, provides prospective Arlington County police officers with comprehensive, hands-on training. In addition to training and mentorship, cadets support departmental operations through administrative functions such as recordkeeping, data analysis, and report preparation as well as community engagement activities including community events, programs, and outreach initiatives.

Impact of Reduction: The Cadet Program will be reduced from ten to six part-time positions. This reduction will minimally reduce the pipeline of qualified police officer applicants and will require existing department staff to assume additional administrative and community engagement responsibilities currently performed by cadets.

Organized Crime Section – Freeze a Police Captain	\$330,214	1.00 (V)

Description of Current Service: The department has a total of 13 Captain positions who provide leadership and management expertise to their program section areas. Currently, one Captain position is frozen; this reduction would freeze an additional position resulting in 11 funded Captain positions.

Impact of Reduction: Freezing this vacant captain position will not create a major operational impact in the short term. However, it will reduce career development opportunities across the department. Further, the span of control for other Captains will be impacted as the department grows the ranks.

Special Operations Section - Freeze eight Public Service Aides	\$735,085	8.00 (V)

Description of Current Service: Arlington County Public Service Aides (PSAs) are non-sworn, uniformed Police Department employees who enforce parking regulations, control traffic at incidents and school crossings, and assist the public.

Impact of Reduction: Freezing eight vacant PSA I positions will reduce parking enforcement staffing from 17 to nine FTEs. These positions have historically been hard to fill and the impact will be partially mitigated through contracted parking enforcement services and the future implementation of automated enforcement technology.

Special Operations Section – Freeze a School Crossing Guard	\$45,485	0.50 (V)

Description of Current Service: School Crossing Guards are responsible for directing traffic at crossings locations near schools, assisting pedestrians, reporting vehicle crashes, and conducting biannual pedestrian and vehicle counts.

Impact of Reduction: Crossing locations will be evaluated and covered by other staff if necessary.

Operations Division – Management and Administration – Overtime Reduction	\$250,000	-

The County Board added this reduction.

Description of Current Service: With the dissolution of the Rosslyn Pedestrian Safety Initiative, the associated overtime funding has been fully eliminated (\$144,474). The remaining reduction reflects a decrease in the department's overtime budget for traffic enforcement initiatives.

Impact of Reduction: The reduction in traffic enforcement overtime may result in slightly fewer overtime hours dedicated to traffic safety initiatives.

Public Safety Communications and Emergency Management

Emergency Management – Freeze in Emergency Management Leadership	\$263,941	1.00 (V)

Description of Current Service: The Deputy Director position in DPSCEM is one of three division leads responsible for organizational leadership and tactical operations in Emergency Management and the Emergency Operations Center as well as serves in a coordination role for local, regional, and national emergency events.

Impact of Reduction: This reduction freezes a senior leadership role in the Department. To absorb the reduction, DPSCEM developed a realignment strategy that maintains operational continuity, protects core emergency management functions, maximizes existing internal expertise, and ensures that all essential responsibilities remain fully supported.

Technology Services (DTS)

Enterprise Technology and Applications Services – Telecom and Network Support (Contract Savings)	\$681,440	-

Description of Current Service: Network managed services including after-hours monitoring and voice system support services for the legacy telephone system are currently outsourced. The ten-year contract for this service will reach the end of life in June 2026.

Impact of Reduction: Re-evaluation of network services has identified the opportunity to modify services contracted at a significantly reduced rate. The County's transition to a modernized telephone system, and the decommissioning of the legacy system requires a modified level of contracted telecom support services. The core responsibilities and service levels of the voice system will be preserved under existing staffing contracts, minimizing disruption and better supporting voice services. Cybersecurity support provided under this contract will be maintained through the reallocation of funding to create a full-time Cybersecurity Engineer position in the Security line of business.

Office of the Chief Information Officer – Eliminate a Technology Business Relationship Management Coordinator	\$137,867	0.60 (V)

Description of Current Service: The role serves in a multitude of capacities and is intended to ensure that the Chief Information Officer's strategic priorities and goals are addressed.

Impact of Reduction: The elimination of this position will result in a weaker capability to coordinate and execute strategic priorities. The functions of this position would be reallocated to existing staff.

Enterprise Technology and Applications Services – Eliminate a Database Administrator	\$194,052	1.00 (F)

Description of Current Service: The Database Administrator provides administration and monitoring of 90 percent of the premised Microsoft SQL databases and servers. Specifically, they maintain, support, and upgrade two critical County systems: 1. Pension Gold – the County's retirement system and 2. WebEOC, the Emergency Management software used by DPSCEM. In recent years the volume of on-premise databases and servers have decreased by 20 percent.

Impact of Reduction: The elimination of this position will require the workload to be spread to other staff and could result in increased delays in work turnaround time.

Enterprise Technology and Applications Services – Migration of Virtualization Software	\$150,000	-

Description of Current Service: Virtualization software allows DTS to manage the allocation of server hardware capacity by virtually partitioning physical hardware resources allowing for doing more with less hardware cost, less risk, and less energy consumption.

Impact of Reduction: This reduction is a cost savings because of the strategic decision to migrate to an alternate virtualization platform in the third quarter (Q3) of FY 2026. The transition has no impact on County operations or constituents.

Enterprise Technology and Applications Services – Cable TV Complaint Line	\$50,000	-

Description of Current Service: This contracted service provided as an enhancement to constituents to assist with questions and concerns regarding their cable services. Approximately two hundred calls annually are received each year.

Impact of Reduction: Constituent questions or concerns today are mainly redirected to the service providers. This proposal is to eliminate this contracted service and would require constituents to contact their service provider directly for assistance.

Enterprise Technology and Applications Services – Cloud Disk Resizing	\$45,000	-

Description of Current Service: DTS does an ongoing evaluation of how applications and users are consuming cloud services to identify areas where services have been underutilized or where storage space has been overprovisioned. Reducing disk size reduces the volume of paid storage space to a cheaper storage pricing tier. It also provides cheaper data snapshots and disaster-recovery storage, and cheaper data replication for backup.

Impact of Reduction: This reduction is a rightsizing of paid storage, which is a cost efficiency reduction with no anticipated impact to government operations or constituents.

Enterprise Technology and Applications Services – Optimize cloud and network advanced security services	\$20,000	-

Description of Current Service: DTS utilizes network advanced security licenses and subscription services for technology used by the Water Pollution Control Bureau (WPCB) to inspect and control data traffic to prevent access from potential threats.

Impact of Reduction: This reduction has no anticipated impact on the WPCB as this is an optimization of licensing and subscription levels needed to support the firewalls for the WPCB. The new firewalls would replace the existing ones and would have a slightly lower throughput while continuing to meet the needs of DTS and WPCB.

Enterprise Technology and Application Services - contractor conversion	\$20,000	-

Description of Current Service: The position is responsible for managing the County's e-mail environment, in addition to other Microsoft 365 duties, as assigned.

Impact of Reduction: Contracted staffing has been used to perform the tasks of this vacant position. It is anticipated that this position will be filled in FY 2027, resulting in savings.

NOTES:

- OT = One-time savings
- V = Vacant position
- F = Filled position

FY 2027 Adopted Budget Reductions and Realignment

Other Funds

Department of Environmental Services (DES) – Other Funds

Auto Fund – Continue Freezing 2nd Night Shift Supervisor	\$137,489	1.00 (V)

Description of Current Service: The Automotive Equipment Fund has almost 60 positions that manage and maintain the County and Schools vehicle fleet. The 2nd Night Shift Supervisor position is currently vacant and was frozen in FY 2024 as a budget reduction. The Equipment Bureau in the Auto Equipment Fund has reorganized staffing to accommodate the supervisor vacancy.

Impact of Reduction: With the position currently vacant and the reorganization of workload, there is minimal impact expected in FY 2027. However, as the County transitions to an electric fleet and requires new skill sets, staffing levels in the Equipment Bureau may need to be re-evaluated to support a diverse and changing fleet.

NOTES:

- *OT = One-time savings*
- *V = Vacant position*
- *F = Filled position*

EXPENDITURE SUMMARY (ALL FUNDS)

(Figures in Millions of Dollars)

	FY 2025 Actuals*	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	% Change '26 Adopted to '27 Adopted
COUNTY GOVERNMENT					
Operating Expenses	\$895.8	\$908.6	\$918.9	\$925.7	1.9%
Capital Outlay	23.4	18.3	6.7	6.8	-62.6%
Debt Service	84.5	88.2	89.7	89.7	1.7%
Other Post Employment Benefits (OPEB) ¹	15.0	13.9	11.7	11.7	-15.6%
Contingents ²	11.7	11.7	9.7	10.3	-11.6%
Subtotal	1,030.4	1,040.6	1,036.7	1,044.3	0.4%
OTHER FUNDS³					
Ballston Quarter Tax Increment Financing	3.7	2.7	3.9	3.9	48.2%
Travel & Tourism Promotion	1.5	1.5	1.3	1.3	-12.4%
Ballston Business Improvement District	1.3	1.2	1.1	1.1	-13.6%
Rosslyn Business Improvement District	4.4	4.3	4.0	4.0	-7.7%
National Landing Business Improvement District	4.8	5.0	4.9	4.9	-2.4%
Community Development	3.0	2.9	3.3	3.4	17.1%
Housing Choice Voucher Program	28.4	29.3	29.4	29.4	-
General Capital - PAYG	57.4	33.9	19.7	19.9	-41.5%
Transportation Capital ⁴	116.6	35.0	32.4	32.4	-7.4%
Crystal City Tax Increment Financing ⁴	20.2	5.6	4.8	4.8	-13.3%
Columbia Pike Tax Increment Financing	2.3	2.3	2.9	2.9	25.3%
Utilities	113.5	116.4	121.1	121.1	4.0%
Utility Capital	31.6	31.5	34.7	34.7	10.2%
Stormwater Operating	20.5	20.1	20.7	20.7	2.8%
Stormwater Capital	6.9	4.2	3.7	3.7	-11.9%
Ballston Parking Garage ⁵	2.9	5.6	5.9	5.9	7.0%
CPHD Development	25.0	27.5	27.3	27.3	-1.0%
Automotive Equipment	32.5	19.0	28.3	28.3	48.9%
Printing	2.8	1.7	0.6	0.6	-65.6%
Subtotal	479.1	349.8	349.9	350.2	0.1%
Less Transfers to Other Funds	(24.5)	(21.0)	(8.8)	(8.9)	-57.4%
Less Other Fund Transfers ⁶	(25.4)	(20.9)	(27.9)	(27.9)	33.6%
COUNTY GOVERNMENT SUBTOTAL	1,459.5	1,348.5	1,349.9	1,357.6	0.7%
SCHOOL BOARD					
School Operating Fund	684.1	702.3	713.7	717.2	2.1%
School Children's Services (CSA)	6.7	5.2	5.3	5.3	1.9%
School Debt Service	66.9	68.9	67.5	67.5	-2.0%
School Capital Projects	4.8	6.7	6.9	4.9	-26.6%
School Food Services Fund	12.3	15.0	15.4	14.8	-1.3%
School Grants and Restricted Programs	23.3	24.4	23.8	23.8	-2.5%
Community Activities Fund	19.9	22.0	23.0	23.2	5.4%
School Board Subtotal	818.1	844.6	855.7	856.8	1.4%
TOTAL COUNTY GOVERNMENT AND SCHOOL BOARD	\$2,277.7	\$2,193.1	\$2,205.6	\$2,214.4	1.0%

* 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 Contingents include housing and Covid-19 pandemic response efforts. The COVID-19 pandemic 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.

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

⁴ Expenses do not include utilization of fund balance for FY 2026 and FY 2027. Refer to fund narrative for total expenditures.

⁵ Ballston Parking Garage includes the 8th level internal service fund.

⁶ Includes Other Fund transfers to General Fund and inter-fund transfers.

Numbers may not add due to rounding.

ALL FUNDS REVENUE AND EXPENDITURE DETAIL - FY 2027 ADOPTED 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	\$396,347,781	-	\$693,909	-	-	-	\$461,373	\$1,365,496	-	\$3,804,631
Employee Benefits	180,142,513	-	254,135	-	-	-	157,516	528,802	-	1,285,105
Contractual Services	122,225,783	\$3,946,646	53,540	\$1,030,584	\$3,824,849	\$4,804,980	-	374,214	-	302,800
Internal Services ¹	10,125,017	-	-	-	-	-	-	17,969	-	5,870
Other Charges ²	123,662,931	-	268,416	-	88,000	-	-	27,081,827	-	662,207
Materials and Supplies	16,036,033	-	-	-	-	-	-	6,000	-	6,100
Capital Outlay	1,493,598	-	-	-	-	-	-	-	-	600
Interfund Transfers	666,069,897	-	-	21,032	79,854	98,061	-	-	-	6,238,809
Other Expenditures ³	183,529,388	-	-	-	-	-	2,826,983	-	\$19,850,000	20,124,360
TOTAL EXPENDITURES	\$1,699,632,941	\$3,946,646	\$1,270,000	\$1,051,616	\$3,992,703	\$4,903,041	\$3,445,872	\$29,374,308	\$19,850,000	\$32,430,482
REVENUES BY CATEGORY										
Local Taxes	\$1,412,388,874	\$2,572,490	\$1,270,000	\$1,051,616	\$3,992,703	\$4,903,041	-	-	-	\$19,798,968
Licenses, Permits, and Fees	24,559,616	-	-	-	-	-	-	-	-	-
Use of Money and Property	31,650,233	-	-	-	-	-	-	\$80,000	-	-
Outside Charges for Services	85,388,624	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	2,971,542	1,374,156	-	-	-	-	900,000	20,000	-	12,631,514
Commonwealth of Virginia	100,654,020	-	-	-	-	-	192,375	-	-	-
Federal Government	23,621,434	-	-	-	-	-	\$2,353,497	29,266,917	-	-
Transfers from Other Funds	11,052,511	-	-	-	-	-	-	-	\$6,837,000	-
Other Revenue ⁴	7,346,087	-	-	-	-	-	-	-	13,013,000	-
TOTAL REVENUES	\$1,699,632,941	\$3,946,646	\$1,270,000	\$1,051,616	\$3,992,703	\$4,903,041	\$3,445,872	\$29,366,917	\$19,850,000	\$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 ADOPTED 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	2,556,526	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	4,267,489	-	23,407,092	\$34,744,000	1,664,114	\$3,665,000	2,673,159	787,044	-	1,431,830	-
TOTAL EXPENDITURES	\$4,835,240	\$2,893,570	\$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	\$4,835,240	\$2,893,570	-	-	-	-	-	-	-	-	-
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	\$4,835,240	\$2,893,570	\$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	FY 2027 Adopted	% Change '26 Adopted to '27 Adopted
EXPENDITURES					
County Services ¹	\$846.0	\$857.9	\$872.6	\$880.8	2.7%
Metro Operations	49.8	50.7	46.2	44.8	-11.6%
County Debt Service	84.5	88.2	89.7	89.7	1.7%
Other Post Employment Benefits (OPEB) ²	15.0	13.9	11.7	11.7	-15.6%
Contingents					
COVID-19 Response ³	0.3	-	-	-	-
Affordable Housing Investment Fund (AHIF) ⁴	11.4	11.7	9.7	10.3	-11.6%
Subtotal County Services	1,007.0	1,022.3	1,030.0	1,037.4	1.5%
Capital	23.4	18.3	6.7	6.8	-62.6%
Subtotal County	1,030.4	1,040.6	1,036.7	1,044.3	0.4%
Schools Transfer (ongoing)	636.5	647.4	650.3	654.3	1.1%
Schools Transfer (one-time)	-	-	-	1.1	-
Subtotal Schools	636.5	647.4	650.3	655.4	1.2%
TOTAL EXPENDITURES	\$1,666.9	\$1,688.0	\$1,687.0	\$1,699.6	0.7%
REVENUES					
Real Estate Tax	\$928.8	\$939.2	\$963.1	\$967.8	3.0%
Personal Property Tax	144.9	150.1	151.4	155.2	3.4%
BPOL Tax	92.4	96.2	94.2	94.2	-2.1%
Sales Tax	54.8	56.5	58.2	58.2	3.0%
Transient Tax	25.5	29.0	25.4	25.4	-12.4%
Utility Tax	17.2	17.2	17.2	17.2	-
Meals Tax	50.6	67.0	66.3	66.3	-1.0%
Communications Tax	4.9	4.9	4.8	4.8	-1.2%
Other Local Taxes	22.0	23.1	23.3	23.3	0.6%
Subtotal Taxes	1,341.1	1,383.3	1,403.9	1,412.4	2.1%
Licenses, Permits & Fees	17.1	22.8	24.3	\$24.6	7.7%
Use of Money and Property	47.8	41.2	31.7	31.7	-23.2%
Outside Charges for Services	75.4	78.4	83.3	85.4	8.9%
Commonwealth	98.7	94.1	105.9	100.7	7.0%
Federal Government	23.1	25.9	18.9	23.6	-8.8%
Miscellaneous Revenue	28.6	2.4	3.0	3.0	25.0%
Transfers & Other	24.6	10.5	11.1	11.1	6.1%
Subtotal Other	315.2	275.3	278.3	280.0	1.7%
Total Revenue (excluding Fund Balance)	1,656.3	1,658.6	1,682.2	1,692.4	2.0%
Prior Year Fund Balance	221.6	29.4	4.8	7.3	-75.3%
TOTAL REVENUES & FUND BALANCE	\$1,877.9	\$1,688.0	\$1,687.0	\$1,699.6	0.7%

Numbers may not add due to rounding.

¹ Includes General Fund transfers to other operating funds.

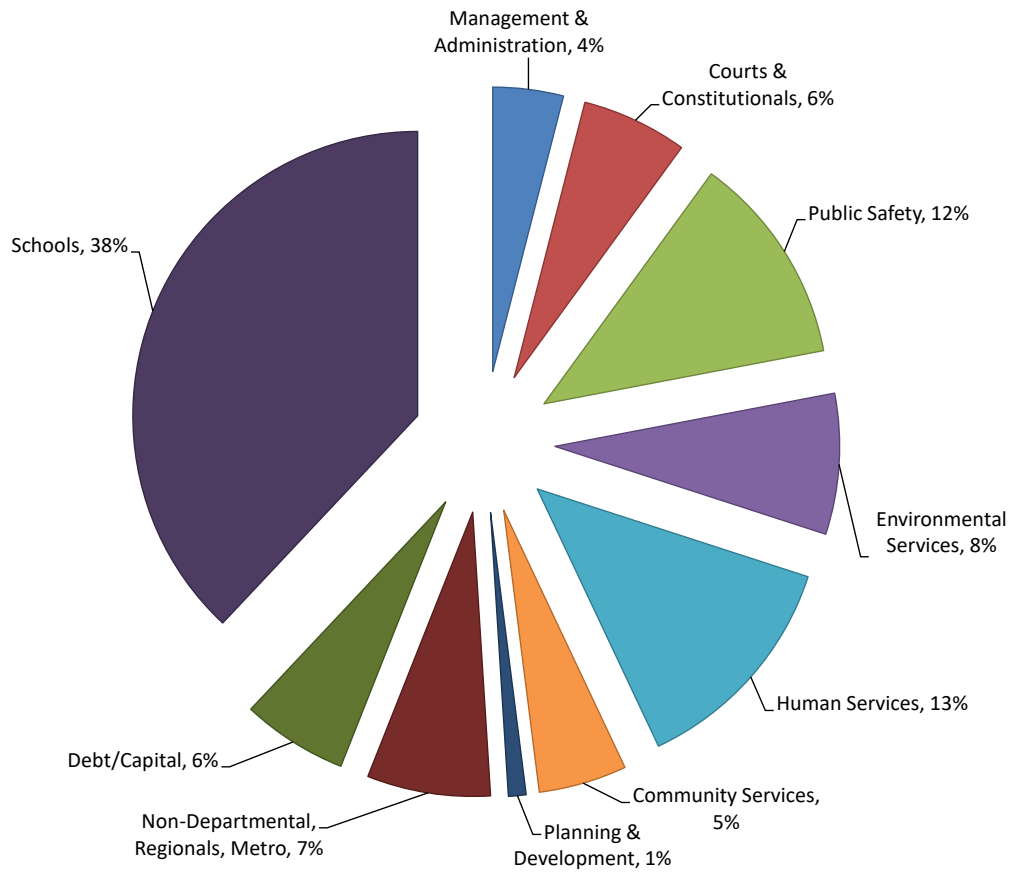
² Includes transfer to the OPEB Trust Fund and funding for Line of Duty Death and Health Benefits Trust Fund.

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.

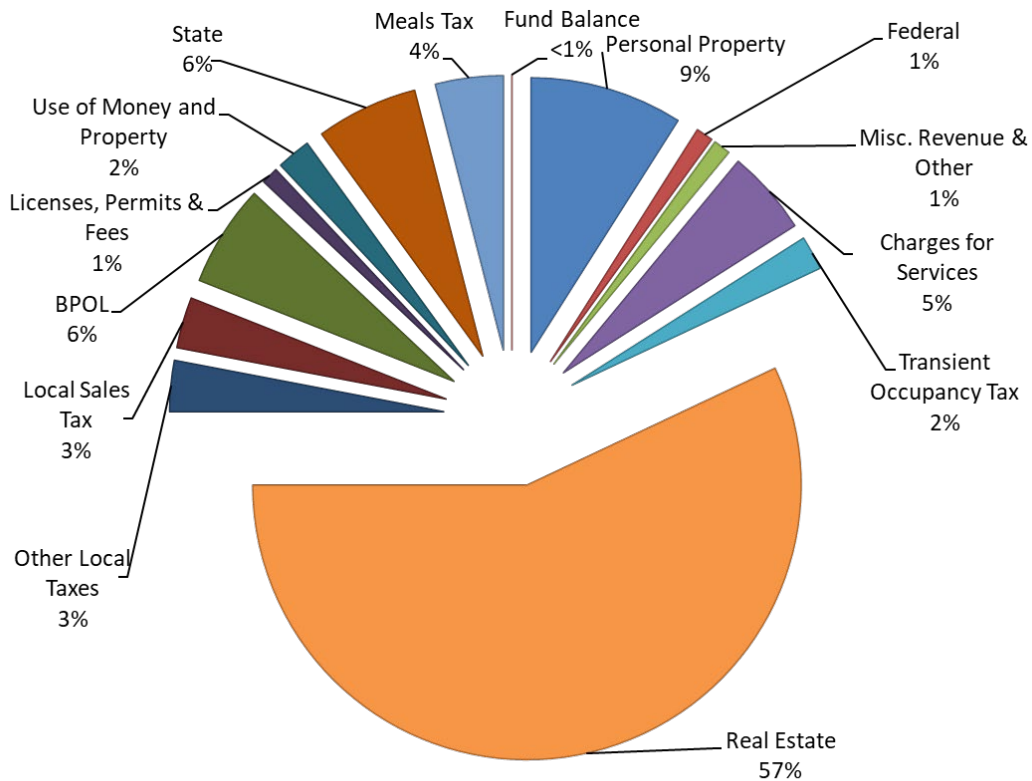
⁴ The federal HOME portion of AHIF is budgeted in the Community Development Fund. Additional AHIF funding is budgeted in the Columbia Pike TIF.

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.

FY 2027 Adopted Budget General Fund Expenditures



FY 2027 Adopted Budget General Fund Revenues



COUNTY GOVERNMENT SUMMARY

	FY 2025 Adopted FTEs	FY 2026 Adopted FTEs	FY 2027 Proposed FTEs	FY 2027 Adopted FTEs	FY 2027 Adopted FTEs	FY 2025 Actual Expense ³	FY 2026 Adopted Expense	FY 2027 Proposed Expense	FY 2027 Adopted Expense	% Change '26 Adopted to '27 Adopted	\$ Change '26 Adopted to '27 Adopted
GENERAL FUND											
County Board	13.00	14.00	14.00	1.00	17.00	\$2,290,873	\$2,711,460	\$2,790,458	\$3,536,012	30.4%	\$824,552
County Manager	37.00	39.00	38.00	-	38.00	7,154,325	8,203,108	8,187,643	7,981,640	-2.7%	(221,468)
Management and Finance	66.50	66.50	66.50	-	66.50	11,658,071	12,226,360	12,527,256	12,527,256	2.5%	300,896
Human Resources	54.58	52.08	51.70	1.375	50.95	11,450,685	11,228,427	11,310,992	11,136,117	-0.8%	(92,310)
Technology Services	94.00	91.50	90.90	1.60	90.90	38,513,704	31,775,926	32,310,860	32,310,860	1.7%	534,934
County Attorney	20.00	19.00	19.00	-	19.00	4,420,501	4,653,161	4,540,975	4,540,975	-2.4%	(112,186)
Commissioner of Revenue	53.00	54.00	53.50	1.50	53.50	6,554,110	7,252,198	7,269,867	7,269,867	0.2%	17,669
Treasurer	61.66	63.66	63.66	-	63.66	8,083,160	8,939,037	9,098,946	9,098,946	1.8%	159,909
Electoral Board	9.80	9.80	9.60	-	9.80	2,187,643	2,149,515	2,184,507	2,184,507	1.6%	34,992
Circuit Court Judiciary	10.30	10.30	10.30	-	10.30	1,294,205	1,474,304	1,453,871	1,453,871	-1.4%	(20,433)
Clerk of the Circuit Court	34.50	34.50	34.50	-	35.50	5,259,712	4,975,559	5,036,963	5,111,892	2.7%	136,333
General District Court	1.00	1.00	1.00	-	1.00	385,051	443,557	447,038	447,038	0.8%	3,481
Juvenile and Domestic Relations Court	63.30	63.30	62.30	2.00	62.30	8,556,889	9,589,237	9,813,565	9,813,565	2.3%	224,328
Commonwealth's Attorney	49.00	49.00	50.00	-	50.00	6,653,171	7,670,044	7,905,911	8,105,911	5.7%	435,867
Office of the Magistrate	-	-	-	-	-	23,663	30,832	30,262	30,262	-1.8%	(570)
Office of the Public Defender	-	-	-	-	-	488,437	712,571	643,820	750,970	5.4%	38,399
Sheriff	297.00	297.00	314.00	22.00	314.00	55,203,097	55,401,603	55,370,732	56,924,524	2.7%	1,522,921
Police	504.00	503.00	502.00	52.10	502.00	93,052,777	93,822,580	99,326,879	99,076,879	5.6%	5,254,299
Public Safety Comms. & Emergency Mgmt.	72.75	73.00	75.00	1.00	75.00	15,424,443	15,789,361	16,296,555	16,296,555	3.2%	507,194
Fire	372.00	374.00	369.00	4.00	369.00	84,139,975	83,870,345	87,401,049	87,471,932	4.3%	3,601,587
Environmental Services	401.32	401.32	399.32	2.00	399.32	122,105,068	127,274,010	129,738,649	130,384,236	2.4%	3,110,226
Human Services	804.52	819.72	817.22	4.25	817.22	197,968,202	205,780,038	212,857,078	214,789,051	4.4%	9,009,013
Libraries	142.19	140.69	137.94	1.00	140.69	19,381,173	19,073,340	18,936,191	19,259,702	1.0%	186,362
Parks and Recreation	411.10	409.36	377.51	12.51	401.20	59,807,363	65,577,722	65,016,166	67,670,182	3.2%	2,092,460
Economic Development	50.30	50.30	45.30	7.00	45.30	10,001,850	9,944,299	9,673,821	10,028,821	0.8%	84,522
Community Planning, Housing & Devel.	82.00	81.00	79.00	2.00	79.00	12,875,095	13,203,220	13,322,658	13,322,658	0.9%	119,438
Non-Departmental/Other	-	-	-	-	-	76,707,813	67,723,312	58,816,215	59,162,879	-12.6%	(8,560,433)
Regionals/Contributions	-	-	-	-	-	9,866,754	9,181,630	9,588,764	10,057,959	9.5%	876,329
Metro	-	-	-	-	-	49,837,756	50,746,178	46,246,178	44,846,178	-11.6%	(5,900,000)
Debt Service	-	-	-	-	-	84,485,016	88,195,000	89,737,107	89,737,107	1.7%	1,542,107
SUBTOTAL FOR FUND	3,704.82	3,717.03	3,681.25	115.34	3,711.14	1,005,830,580	1,019,617,934	1,027,880,976	1,035,328,352	1.5%	15,710,418
TRANSFERS TO OTHER FUNDS											
Utilities Capital						104,918	100,000	100,000	100,000	-	-
Travel & Tourism Promotion						217,473	-	-	-	-	-
CPHD Development						-	1,734,821	1,493,398	1,493,398	-13.9%	(241,423)
Automotive Equipment						-	339,035	-	-	-100.0%	(339,035)
Stormwater						296,011	255,000	304,430	304,430	19.4%	49,430
Printing						297,312	297,312	206,910	206,910	-30.4%	(90,402)
Fund 199 (formerly Trust & Agency)						240,000	-	-	-	-	-
SUBTOTAL						1,155,714	2,726,168	2,104,738	2,104,738	-23%	(621,430)
Schools Transfer						636,486,133	647,381,778	650,305,579	655,362,851	1.2%	7,981,073
General Capital Projects						23,378,000	18,260,000	6,687,000	6,837,000	-62.6%	(11,423,000)
TOTAL TRANSFERS TO OTHER FUNDS						661,019,847	668,367,946	659,097,317	664,304,589	-0.6%	(4,063,357)
GENERAL FUND TOTAL	3,704.82	3,717.03	3,681.25	115.34	3,711.14	\$1,666,850,427	\$1,687,985,880	\$1,686,978,293	\$1,699,632,941	0.7%	\$11,647,061
OTHER FUNDS - OPERATING AND CAPITAL											
Ballston Quarter Tax Increment Financing	-	-	-	-	-	\$3,703,092	\$2,662,487	\$3,938,706	\$3,946,646	48.2%	1,284,159
Travel & Tourism Promotion	7.00	6.00	6.00	-	6.00	1,538,301	1,450,000	1,270,000	1,270,000	-12.4%	(180,000)
Ballston Business Improvement District	-	-	-	-	-	1,302,817	1,217,155	1,051,616	1,051,616	-13.6%	(165,539)
Rosslyn Business Improvement District	-	-	-	-	-	4,367,307	4,325,127	3,992,703	3,992,703	-7.7%	(332,424)
National Landing Business Improvement District	-	-	-	-	-	4,842,737	5,022,575	4,903,041	4,903,041	-2.4%	(119,534)
Community Development	4.50	4.50	4.50	-	4.50	2,991,904	2,942,056	3,315,013	3,445,872	17.1%	503,816
Housing Choice Voucher Program	14.10	16.10	16.10	-	16.10	28,361,081	29,322,874	29,374,308	29,374,308	0.2%	51,434
General Capital - PAYG	-	-	-	-	-	57,364,978	33,910,000	19,700,000	19,850,000	-41.5%	(14,060,000)
Transportation Capital ¹	42.50	43.50	43.50	-	43.50	116,557,671	35,023,123	32,430,482	32,430,482	-7.4%	(2,592,641)
Crystal City Tax Increment Financing ¹	6.50	6.50	6.50	-	6.50	20,207,319	5,578,170	4,812,280	4,835,240	-13.3%	(742,930)
Columbia Pike Tax Increment Financing	-	-	-	-	-	2,293,364	2,309,890	2,879,830	2,893,570	25.3%	583,680
Utilities	255.95	256.95	259.95	-	259.95	113,458,787	116,425,847	121,069,981	121,069,981	4.0%	4,644,134
Utility Capital	-	-	-	-	-	31,572,531	31,538,918	34,744,000	34,744,000	10.2%	3,205,082
Stormwater Operating	54.50	55.50	58.50	-	58.50	20,474,601	20,092,865	20,662,047	20,662,047	2.8%	569,182
Stormwater Capital	-	-	-	-	-	6,911,437	4,160,000	3,665,000	3,665,000	-11.9%	(495,000)
Ballston Public Parking Garage	-	-	-	-	-	2,747,361	4,525,547	4,889,243	4,889,243	8.0%	363,696
Ballston Public Parking Garage - 8th Level	-	-	-	-	-	159,770	1,030,391	1,055,861	1,055,861	2.5%	25,470
CPHD Development	136.00	133.00	133.00	12.00	133.00	24,967,123	27,539,309	27,273,087	27,273,087	-1.0%	(266,222)
Automotive Equipment	57.33	57.33	57.33	1.00	57.33	32,483,743	19,003,875	28,293,250	28,293,250	48.9%	9,289,375
Printing	7.00	7.00	1.00	-	1.00	2,752,860	1,691,986	581,910	581,910	-65.6%	(1,110,076)
TOTAL OTHER FUNDS ⁴	585.38	586.38	586.38	13.00	586.38	479,058,784	349,772,195	349,902,358	350,227,857	0.1%	455,662
LESS GENERAL FUND TRANSFERS						(661,019,847)	(668,367,946)	(659,097,317)	(664,304,589)	-0.6%	4,063,357
LESS OTHER FUND TRANSFERS²						(25,373,455)	(20,887,764)	(27,915,552)	(27,915,552)	33.6%	(7,027,788)
TOTAL COUNTY GOVERNMENT ⁵	4,290.20	4,303.41	4,267.63	128.34	4,297.52	\$1,459,515,909	\$1,348,502,365	\$1,349,867,782	\$1,357,640,657	0.7%	\$9,138,292

[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	FY 2027 Adopted	% Increase '26 Adopted to '27 Adopted
GENERAL ADMINISTRATION					
County Board	\$2,290,873	\$2,711,460	\$2,790,458	\$3,536,012	30.4%
County Manager	7,154,325	8,203,108	8,187,643	7,981,640	-2.7%
Management and Finance	11,658,071	12,226,360	12,527,256	12,527,256	2.5%
Human Resources	11,450,685	11,228,427	11,310,992	11,136,117	-0.8%
Technology Services	38,513,704	31,775,926	32,310,860	32,310,860	1.7%
County Attorney	4,420,501	4,653,161	4,540,975	4,540,975	-2.4%
Subtotal: General Administration	75,488,158	70,798,442	71,668,184	72,032,860	1.7%
COURTS AND CONSTITUTIONALS					
Commissioner of Revenue	6,554,110	7,252,198	7,269,867	7,269,867	-
Treasurer	8,083,160	8,939,037	9,098,946	9,098,946	1.8%
Electoral Board	2,187,643	2,149,515	2,184,507	2,184,507	1.6%
Circuit Court	1,294,205	1,474,304	1,453,871	1,453,871	-1.4%
Clerk of the Circuit Court	5,259,712	4,975,559	5,036,963	5,111,892	2.7%
General District Court	385,051	443,557	447,038	447,038	0.8%
Juvenile and Domestic Relations Court	8,556,889	9,589,237	9,813,565	9,813,565	2.3%
Commonwealth's Attorney	6,653,171	7,670,044	7,905,911	8,105,911	5.7%
Office of the Magistrate	23,663	30,832	30,262	30,262	-1.8%
Office of the Public Defender	488,437	712,571	643,820	750,970	5.4%
Sheriff	55,203,097	55,401,603	55,370,732	56,924,524	2.7%
Subtotal: Courts and Constitutionals	94,689,137	98,638,457	99,255,482	101,191,353	2.6%
PUBLIC SAFETY					
Police	93,052,777	93,822,580	99,326,879	99,076,879	5.6%
Public Safety Comms. & Emergency Mgmt.	15,424,443	15,789,361	16,296,555	16,296,555	3.2%
Fire	84,139,975	83,870,345	87,401,049	87,471,932	4.3%
Subtotal: Public Safety	192,617,196	193,482,286	203,024,483	202,845,366	4.8%
ENVIRONMENTAL SERVICES	122,105,068	127,274,010	129,738,649	130,384,236	2.4%
HUMAN SERVICES	197,968,202	205,780,038	212,857,078	214,789,051	4.4%
COMMUNITY SERVICES					
Libraries	19,381,173	19,073,340	18,936,191	19,259,702	1.0%
Parks and Recreation	59,807,363	65,577,722	65,016,166	67,670,182	3.2%
Subtotal: Community Services	79,188,536	84,651,062	83,952,357	86,929,884	2.7%
PLANNING AND DEVELOPMENT					
Economic Development	10,001,850	9,944,299	9,673,821	10,028,821	0.8%
Community Planning, Housing & Devel.	12,875,095	13,203,220	13,322,658	13,322,658	0.9%
Subtotal: Planning and Development	22,876,945	23,147,519	22,996,479	23,351,479	0.9%
OTHER					
Non-Departmental/Other	76,707,813	67,723,312	58,816,215	59,162,879	-12.6%
Regionals/Contributions	9,866,754	9,181,630	9,588,764	10,057,959	9.5%
Metro	49,837,756	50,746,178	46,246,178	44,846,178	-11.6%
Debt Service	84,485,016	88,195,000	89,737,107	89,737,107	1.7%
Subtotal: Other	220,897,338	215,846,120	204,388,264	203,804,123	-5.6%
TOTAL GENERAL FUND OPERATIONS	\$1,005,830,580	\$1,019,617,934	\$1,027,880,976	\$1,035,328,352	1.5%

EXPENDITURE COMPARISON

	FY 2025 Actual ¹	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	% Increase '26 Adopted to '27 Adopted
OTHER FUNDS - OPERATING & CAPITAL					
Ballston Quarter Tax Increment Financing	\$3,703,092	\$2,662,487	\$3,938,706	\$3,946,646	48.2%
Travel & Tourism Promotion	1,538,301	1,450,000	1,270,000	1,270,000	-12.4%
Ballston Business Improvement District	1,302,817	1,217,155	1,051,616	1,051,616	-13.6%
Rosslyn Business Improvement District	4,367,307	4,325,127	3,992,703	3,992,703	-7.7%
National Landing Business Improvement District	4,842,737	5,022,575	4,903,041	4,903,041	-2.4%
Community Development	2,991,904	2,942,056	3,315,013	3,445,872	17.1%
Housing Choice Voucher Program	28,361,081	29,322,874	29,374,308	29,374,308	-
General Capital - PAYG	57,364,978	33,910,000	19,700,000	19,850,000	-41.5%
Transportation Capital ²	116,557,671	35,023,123	32,430,482	32,430,482	-7.4%
Crystal City Tax Increment Financing ²	20,207,319	5,578,170	4,812,280	4,835,240	-13.3%
Columbia Pike Tax Increment Financing	2,293,364	2,309,890	2,879,830	2,893,570	25.3%
Utilities	113,458,787	116,425,847	121,069,981	121,069,981	4.0%
Utilities Capital	31,572,531	31,538,918	34,744,000	34,744,000	10.2%
Stormwater Operating	20,474,601	20,092,865	20,662,047	20,662,047	2.8%
Stormwater Capital	6,911,437	4,160,000	3,665,000	3,665,000	-11.9%
Ballston Public Parking Garage	2,747,361	4,525,547	4,889,243	4,889,243	8.0%
Ballston Public Parking Garage - 8th Level	159,770	1,030,391	1,055,861	1,055,861	2.5%
CPHD Development	24,967,123	27,539,309	27,273,087	27,273,087	-1.0%
Automotive Equipment	32,483,743	19,003,875	28,293,250	28,293,250	48.9%
Printing	2,752,860	1,691,986	581,910	581,910	-65.6%
TOTAL OTHER FUNDS	\$479,058,784	\$349,772,195	\$349,902,358	\$350,227,857	0.1%
Less Other Fund Transfers ³	(25,373,455)	(20,887,764)	(27,915,552)	(27,915,552)	33.6%
TOTAL COUNTY REQUIREMENTS	\$1,459,515,909	\$1,348,502,365	\$1,349,867,782	\$1,357,640,657	0.7%

[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 ADOPTED BUDGET POSITION CHANGES

This table details the added and eliminated full-time equivalent positions (FTEs) in the FY 2027 Adopted 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	FTE Changes: FY 2027 Proposed to FY 2027 Adopted
GENERAL FUND		
County Board Office		
Continue to Freeze a Senior Auditor (1.0 FTE)	-	-
Add a Deputy Director in the Internal Police Auditor Office	-	1.00
Transfer the Internal Police Auditor Office from the County Manager's Office	-	2.00
Total County Board Office	-	3.00
County Manager's Office		
Restore the previously proposed elimination of a vacant Environmental Management Specialist (half-year)	(1.00)	1.00
Transfer a Collective Bargaining position from the Human Resources Department	-	1.00
Transfer the Internal Police Auditor Office to the County Board Office	-	(2.00)
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)	-	-
Transfer a Collective Bargaining position to the County Manager's Office	-	(0.75)
Total Human Resources	(0.375)	(0.75)
Clerk of the Circuit Court		
Add a Court Assistant position for records sealing	-	1.00
Total Circuit Court	-	1.00
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	-
Reclass a paralegal to a paralegal supervisor	-	-
Total Commonwealth Attorney	1.00	-
Sheriff		
<i>Add 17 permanent positions for the transition to an in-house medical team</i>	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		
Technical adjustment to reverse previously proposed temporary staffing reduction	(0.20)	0.20
Total Electoral Board	(0.20)	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	FTE Changes: FY 2027 Proposed to FY 2027 Adopted
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)		
<i>Added a limited-term Epidemiologist</i>	<i>1.00</i>	<i>-</i>
<i>Added a limited-term Human Services Specialist to support kinship navigator program</i>	<i>1.00</i>	<i>-</i>
<i>Increased a grant funded Administrative Specialist to support the RAFT program</i>	<i>0.25</i>	<i>-</i>
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)	-
<i>Removed the Community Health Protection Bureau Director that was funded with one-time in FY 2026</i>	<i>(1.00)</i>	<i>-</i>
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)	-	-
Restore the previously proposed closing of Cherrydale Library Branch (2.75 filled, 1.0 vacant)	(3.75)	3.75
Eliminate the previously proposed addition of an Outreach Librarian	1.00	(1.00)
Total Libraries	(2.75)	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		
Freeze the previously proposed elimination of a vacant Comprehensive Planning Principal Planner	(1.00)	1.00
Eliminate a vacant Historic Preservation Associate Planner	(1.00)	-
Total Community Development, Housing and Development	(2.00)	1.00
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)	-	-
Restore the previously proposed elimination of the competitive and recreation gymnastics program (13.0 filled, 3.0 vacant - permanent and 6.75 filled - temporary)	(22.75)	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)	-
Restore the previously proposed freeze of woodshop programming at Thomas Jefferson Community Center	(0.94)	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)	23.69
NET POSITION CHANGES: GENERAL FUND	(35.78)	30.89

	FTE Changes: FY 2026 Adopted to FY 2027 Proposed	FTE Changes: FY 2027 Proposed to FY 2027 Adopted
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		
<i>Eliminated a vacant Press Operator mid-year in FY 2026 as part of the FY 2026 adopted budget</i>	<i>(1.00)</i>	<i>-</i>
<i>Eliminated a vacant Business Systems Analyst II mid-year in FY 2026 as part of the FY 2026 adopted budget</i>	<i>(1.00)</i>	<i>-</i>
<i>Eliminated a filled Press Operator mid-year in FY 2026 as part of the FY 2026 adopted budget</i>	<i>(1.00)</i>	<i>-</i>
<i>Eliminated a filled Press Operator mid-year in FY 2026 as part of the FY 2026 adopted budget</i>	<i>(1.00)</i>	<i>-</i>
<i>Eliminated a filled Supervisor position mid-year in FY 2026 as part of the FY 2026 adopted budget</i>	<i>(1.00)</i>	<i>-</i>
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)	30.89

Compensation

	ALL FUNDS		GENERAL FUND	
	FY 2027 Adopted	Percent of Total	FY 2027 Adopted	Percent of Total
Pay (Salaries)	\$452,838,060	68.66%	\$396,347,782	68.16%
Retirement	99,715,520	15.12%	89,619,298	15.41%
FICA	35,247,278	5.34%	30,961,505	5.32%
Health Insurance - Employees	48,295,512	7.32%	41,809,863	7.19%
Health/Life Insurance - Retirees	875,000	0.13%	875,000	0.15%
Life Insurance - Employees	580,403	0.09%	504,296	0.09%
Commuting & Transportation	2,505,429	0.38%	2,135,795	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	0.80%	5,300,000	0.91%
Transfer to OPEB Trust Fund	10,835,456	1.64%	10,835,456	1.86%
Miscellaneous	2,664,593	0.40%	2,455,820	0.42%
Total	\$659,502,732	100%	\$581,490,294	100%

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

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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 ▪ Sheriff: Implementation of a grade and step structure for four lower-ranked uniformed employees with a salary increase averaging 7.3% and one-time bonuses for employees impacted by changing anniversary dates. ▪ 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%.
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

Fiscal Year	COLA/Market Pay Adjustment	Other Changes
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 ▪ Implementation of a 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 was effective January 11, 2025.
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 ▪ <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	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 Adopted Budget includes a 10.0% premium 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 Adopted 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.				

REVENUE SUMMARY

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REVENUES

OVERVIEW

Fiscal Year (FY) 2027 revenues reflect continually changing economic conditions in the Northern Virginia economy. Arlington's historic strengths – its location, balanced economy, smart growth policies, and highly educated workforce – continue to provide a strong foundation amid a period of fiscal uncertainty.

Real estate tax revenues make up 57 percent of all General Fund revenues (excluding fund balance). In Calendar Year (CY) 2026, the County expects continued revenue growth from real estate taxes, driven by a 1.1 percent increase in Arlington's property values and an adopted real estate tax rate increase of 2.0 cents.

Arlington's residential property tax base grew 3.2 percent, demonstrating the continued attractiveness of our community. New construction represented 0.3 percentage points of the overall residential growth. The detached home and townhome tax base increased by 3.5 percent while the condominium tax base increased by two percent. The average value of existing residential properties, including condominiums, townhouses, and detached homes, increased from \$854,900 in CY 2025 to \$882,900 in CY 2026, an increase of 3.3 percent.

Commercial property assessments decreased a total of 1.5 percent over the previous year, with new apartment construction partially offsetting the decrease by 0.1 percent. Apartment assessments saw an above average total increase of 6.2 percent, of which base property values grew 6.0 percent over the previous year. Office and hotel assessments decreased over the previous year by 19.0 and 3.8 percent respectively. General Commercial properties and commercial condos increased 3.7 and 4.1 percent respectively.

Meanwhile, other revenue streams are experiencing a variety of changes. Local taxes other than real estate are expected to increase 0.1 percent in the aggregate. Additionally, other revenue category changes are as follows: licenses, permits, and fees (up 7.7 percent), use of money and property (down 23.2 percent), outside charges for services (up 8.9 percent), funds from the Commonwealth (up 7.0 percent), funds from the Federal government (down 8.8 percent), miscellaneous revenue (up 25.0 percent), transfers & other revenue (up 6.1 percent), prior year fund balance (down 75.3 percent).

General Fund Revenues

Excluding fund balance, General Fund revenues for FY 2027 are forecast to be \$1,692,359,354, an increase of two percent over the FY 2026 adopted budget level. This change reflects the modest growth in real estate assessment values, a 2.0 cents increase to the real estate tax rate, an adjustment to the allocation method for State Personal Property Tax Relief Act (PPTRA) funds, adjustments to fees to recover increased service delivery costs; partially offset by lower anticipated interest revenues and adjustments to consumption based taxes and business license taxes to reflect current trends and economic uncertainty. Total General Fund revenues including fund balance total \$1,699,632,941.

Local Tax Revenues Shifting

For the FY 2027 adopted budget, General Fund tax revenues are forecast to increase 2.1 percent from the FY 2026 adopted budget. Growth is driven primarily by the moderate increase in the real estate assessment base along with the adopted 2.0 cent real estate tax rate increase, an adjustment

to the allocation method of State PPTRA relief funds, in addition to continued sales and recordation tax growth. These increases are partially offset by decreases in consumption-based taxes along with business license tax revenues reflecting ongoing macroeconomic trends that began in the fourth quarter of FY 2025, including lower consumer sentiment and elevated unemployment.

Taxes other than real estate combined are forecast to increase 0.1 percent in FY 2027. This slight increase is primarily driven by increases in vehicle personal property, business tangible, sales and recordation tax revenues. These increases are partially offset by decreases in business license tax, transient occupancy tax, and meals tax.

State and Federal Budget Adjustments

FY 2027 revenue from the Commonwealth and the Federal Government combined is expected to increase 3.5 percent over the FY 2026 adopted budget. Of that, revenues from the Commonwealth are increasing 7.0 percent primarily due to an increase in State Highway Aid funding, compensation board funding, as well as an increase in Human Services and Transportation and Environmental Services funding. Revenues from the Federal Government are decreasing 8.8 percent primarily due to the regional loss of Emergency Management's Urban Areas Security Initiative (UASI) Regional Preparedness Grant along with decreases in funding for Transportation and Environmental Services and Human Services.

Tax Rate Remains Competitive in Northern Virginia

The FY 2027 adopted budget reflects a 2.0 cent real estate tax rate increase, bringing the rate from \$1.033 to \$1.053 per \$100 of assessed value. The County-wide sanitary district rate of \$0.017 for stormwater management was repealed in December 2023 and replaced by a Stormwater Utility fee effective January 1, 2024. For FY 2027, the adopted stormwater utility rate is \$268 per Equivalent Residential Unit (ERU). Arlington continues to have a competitive tax rate in the Northern Virginia region, maintaining its history of providing excellent value. At the adopted tax rate of \$1.053, the average Arlington homeowner will pay \$9,297 per year in real estate taxes, a \$466 or 5.3 percent increase over CY 2025.

Revenue Sharing with Arlington Public Schools (APS)

The FY 2027 adopted transfer to APS is \$655,362,851, which consists of \$654,272,453 in ongoing local tax revenues and \$1,090,398 in one-time local tax revenues – an overall increase of \$8.0 million or 1.2 percent compared to the FY 2026 adopted budget. These funds are generated from a 46.4 percent share of local tax revenues.

Comparison between Budgeted Revenues and Expenditures

County budget information compares budgeted revenues and expenditures from the current fiscal year to the next fiscal year. Most of the growth calculations in this section, derived from historical trends and other data, are calculated against revised estimates for the current year. This is especially important for real estate revenue since the County's assessment of real estate occurs each January 1, or halfway through the current fiscal year. The value of real estate, determined in the middle of a fiscal year, has a significant impact on the current fiscal year's revenue since the first payment is due in June, prior to the end of the current fiscal year, and drives the forecast for the subsequent fiscal year. Other tax revenue forecasts are revised in the current year if the tax receipts indicate higher or lower year-end revenues although this revenue surplus or deficit is typically not recognized in the budget in the mid-year or third quarter review of the current fiscal year.

Fiscal Outlook

While Arlington continues to economically surpass much of the nation, the County faces temporary revenue challenges not shared by some of its neighboring jurisdictions. While the Arlington community and region have suffered an economic shock from the significant downsizing of the federal government, the County's unemployment rate continues to be lower than the national average. Home prices remain strong while commercial real estate growth has stalled as the demand for office properties has shifted post-Pandemic. The overall economic outlook remains uncertain, with elevated unemployment and weakened consumer sentiment reflecting changing federal policy under the new administration. The adopted budget assumes minimal tax revenue growth in response to these conditions. The County will continue to monitor the current and future revenue projections and provide the Board and community with updates on any significant changes to the FY 2027 revenue forecast.

Economic Indicators

	CY 2023	CY 2024	CY 2025
Consumer Price Index (national CPI-U average)	4.1%	3.0%	2.7%
Employment Cost Index (private industry workers)	4.43%	3.80%	3.45%
Unemployment – US / Arlington (December)	3.6% / 2.1%	4.0% / 2.2%	4.3% / 3.1%
Mortgage Rate (annual average – 30 year fixed rate)	6.81%	6.72%	6.60%
Federal Funds Effective Rate	5.03%	5.14%	4.21%
Retail Sales (based on 1% of Arlington tax revenue)	\$5.4 billion	\$5.5 billion	\$5.6 billion
Office Vacancy Rate – (including sublets)	21.2%	22.7%	23.8%
Tourism – Hotel Occupancy Rate	70.5%	74.0%	69.0%
Tourism – Average Hotel room rate	\$186.29	\$195.43	\$195.14
Housing – Average Home Sold Price / Total Units Sold	\$850,609 / 2,192	\$894,108 / 2,140	\$927,773 / 2,270
Housing – Average Effective Multi-Family Rent	\$2,427	\$2,524	\$2,560

Sources: Bureau of Labor Statistics, Northern Virginia Regional Commission, Northern Virginia Association of Realtors, Freddie Mac, Federal Reserve, Smith Travel Research, Costar

TAX COMPETITIVENESS

At the adopted real estate tax rate for calendar year (CY) 2026 of \$1.053, Arlington County continues to have a tax structure and rate that is competitive with the region and with the nation. Charts comparing CY 2026 tax rates and tax bills for various Northern Virginia jurisdictions can be found later in this section.

FINANCIAL STANDING

In FY 2026, Moody's, Fitch, Inc., and Standard and Poor's reaffirmed the highest credit rating attainable for jurisdictions (AAA) which validates that Arlington's financial position is outstanding, and it reflects the strong debt position, stable tax base, and sound financial position. Arlington is one of fewer than 55 counties in the United States, and 13 in Virginia, to be awarded a triple Aaa/AAA/AAA credit rating.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) STATEMENTS NO. 87 & 96

FY 2025 actual revenues received reflect the Governmental Accounting Standards Board (GASB) standards for Statement No. 87 on leases and Statement No. 96 for subscription-based software.

General Fund revenues include \$11,129,616 for these standards. See the County Government Summary for department details in the front section of the budget book.

TAX RATES, USER CHARGES, AND PERMIT FEE CHANGES FOR FY 2027

The following changes for FY 2027 are reflected in total revenue amounts.

General Fund

In the General Fund, changes in revenue are reflected in the department narratives and the General Fund total revenues. The FY 2027 adopted budget includes the following:

- An adopted CY 2026 base real estate tax rate of \$1.053 per \$100 of assessed value (up 0.5 cent from the proposed rate of \$1.048), an increase of 2.0 cents.
- In the Department of Community Planning, Housing, and Development (CPHD) and the Department of Environmental Services (DES), Development-services related fees are adjusted by an inflationary factor of three percent. Additionally, Planning fees within CPHD are adjusted to better align fees with target cost recovery levels. The degree of adjustment of Planning fees varies depending on current cost recovery, target cost recovery, fee type, and anticipated impact to the development community. Some fee increases will be phased in over multiple years.
 - During budget deliberations, the County Board eliminated the previously proposed addition of an administrative fee in CPHD for historic designation requests in the amount of \$250 per property within a request.
- In Arlington Economic Development (AED), increases to fees to ensure full cost recovery of staff support services for organizations utilizing performing arts theaters.
- In AED, increases to Scenic Studio fees by 20 percent to better align fees with the actual cost of providing the services to support performing arts organizations. Additionally, to better accommodate users' flexibility to access the studios at a reasonable cost, two larger bays (blue and green) will be split into two smaller bays.
- In AED, the establishment of new day rate fees for printmaking and recording studios, quarterly fees for dual studio use, and photography studio fees at the newly renovated facilities located at 3700 Four Mile Run.
- In the Department of Parks and Recreation (DPR), fees for classes, programs, sports, facility fees, passes, and memberships, along with other programs, are adjusted by an inflationary factor of three percent. Additionally, fees for community art programs, senior trips, and space rentals are increased by varying percentages to more accurately reflect costs and DPR fee policy.
 - During budget deliberations, the County Board voted to restore competitive and recreational gymnastics programs, as well as the woodshop program, with increased fees to achieve a higher level of cost recovery. These programs had previously been proposed for reductions in the County Manager's FY 2027 Proposed Budget. The fee changes are detailed below:
 - Competitive gymnastics fees will increase by approximately 25 percent
 - Recreational gymnastics classes fees will increase by approximately 50 percent

- Woodshop classes fees will increase by approximately 20 to 40 percent
- Woodshop independent study fees will increase by approximately 74 percent
- In the Police Department, increases to fees related to off-duty details including special events (from \$85.00 per hour to \$100.00 per hour) and administrative vehicle use fees (from \$2.00 to \$5.00 per hour).
- In Police, a summer camp registration fee (\$50) to secure enrollment in camp offerings.
- In the Department of Human Services (DHS), inspection related fees for late inspections and recreational water facilities increase to better align with costs of delivering the services. Additionally, a pre-opening re-inspection fee was added (\$100).
- In the Commissioner of Revenue (COR), the addition of an out of State penalty fee (\$250).
- In County departments, the standard Freedom of Information Act (FOIA) hourly fee increases from \$25 to \$30 to better align fee with actual staff rates. Additionally, in the Police Department, a new separate FOIA fee is established at \$38 / hour to reflect department-specific processing costs.

Stormwater Fund

- The Stormwater Utility Fee increases from \$258 to \$268 per Equivalent Residential Unit (ERU) to fund the full cost of operations and planned capital improvements.

Utilities Fund

- The FY 2027 adopted budget includes an overall increase of 1.5 percent to the water/sewer rates across all customer classes for the entire fiscal year to fund the adopted Utilities Fund Operating and Capital budgets. The estimated impact of this increase on the median residential customer (based on usage of 48 TG annually and assumed winter water usage of 11 TG per quarter) is \$13 per year, or 1.6 percent, based on increases to both the volumetric and base charges. Individual residential customer impacts will vary based on their quarterly water consumption and average winter quarter water usage.

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

- The FY 2027 adopted budget funds the Crystal City, Potomac Yard, and Pentagon City TIF area using CY 2011 district assessments as the base year for valuation. Funding in FY 2027 is 25 percent of the incremental tax payment generated by the projected assessment tax base increase for properties in the defined Crystal City, Potomac Yard, and Pentagon City area. Total FY 2027 revenue for the TIF is projected to be \$4.8 million.

Columbia Pike Tax Increment Financing (TIF) Fund

- In the FY 2018 adopted budget, the Columbia Pike TIF baseline assessed value was reset by the County Board from CY 2014 to CY 2018. Funding for FY 2027 is expected to total \$2.9 million.

Ballston Quarter Tax Increment Financing (TIF) Fund

- The FY 2027 adopted budget reflects the CY 2026 assessed values in the TIF district compared to the 2015 base year. Funding in an amount up to 65 percent of the incremental real property, sales and use, and meals tax revenues will be transferred to the trustee for the Ballston Quarter Community Development Authority (CDA) to fund the project stabilization

fund as part of the Ballston Quarter CDA Series 2016A and Series 2016B bond issuance. Funding for FY 2027 totals \$3.9 million.

Transportation Capital Fund

- The FY 2027 adopted budget maintains the tax rate for the Transportation Capital Fund at \$0.125 for each \$100 of real estate assessed value to fund major transportation infrastructure projects. This tax rate is in addition to the real estate tax rate and is assessed to commercially zoned properties in Arlington. Total FY 2027 real estate tax revenue for the Transportation Capital Fund is projected to be \$19.8 million in addition to \$12.6 million of Northern Virginia Transportation Authority (NVTA) local share funding.

Special Assessment District Funds

- The Ballston Business Improvement Service District CY 2026 tax rate remains at \$0.045 for each \$100 of real estate assessed value, no change from the CY 2025 tax rate. This tax is imposed to fund additional services in the Ballston area. This service district tax rate is in addition to the real estate tax rate and is assessed to commercially zoned properties in the District.
- The National Landing Business Improvement Service District CY 2026 tax rate remains at \$0.043 for each \$100 of real estate assessed value, no change from the CY 2025 rate. This tax is imposed to fund additional services in the downtown Crystal City, Potomac Yard, and Pentagon City areas. This service district tax rate is in addition to the real estate tax rate for commercial and residential properties.
- The Rosslyn Business Improvement Service District CY 2026 tax rate remains at \$0.078 for each \$100 of real estate assessed value, no change from CY 2025 rate. This tax is imposed to fund additional services in the downtown Rosslyn area. This service district tax rate is in addition to the real estate tax rate for commercial and residential properties.

CPHD Development Fund

- The FY 2027 adopted budget adjusts both Inspection Services (ISD) and Zoning fees by an inflationary factor of three percent. Additionally, a new fee is being added in ISD for alterations greater than 50,000 square feet to capture the increased complexity and staff time for alteration permits associated with adaptive reuse projects.

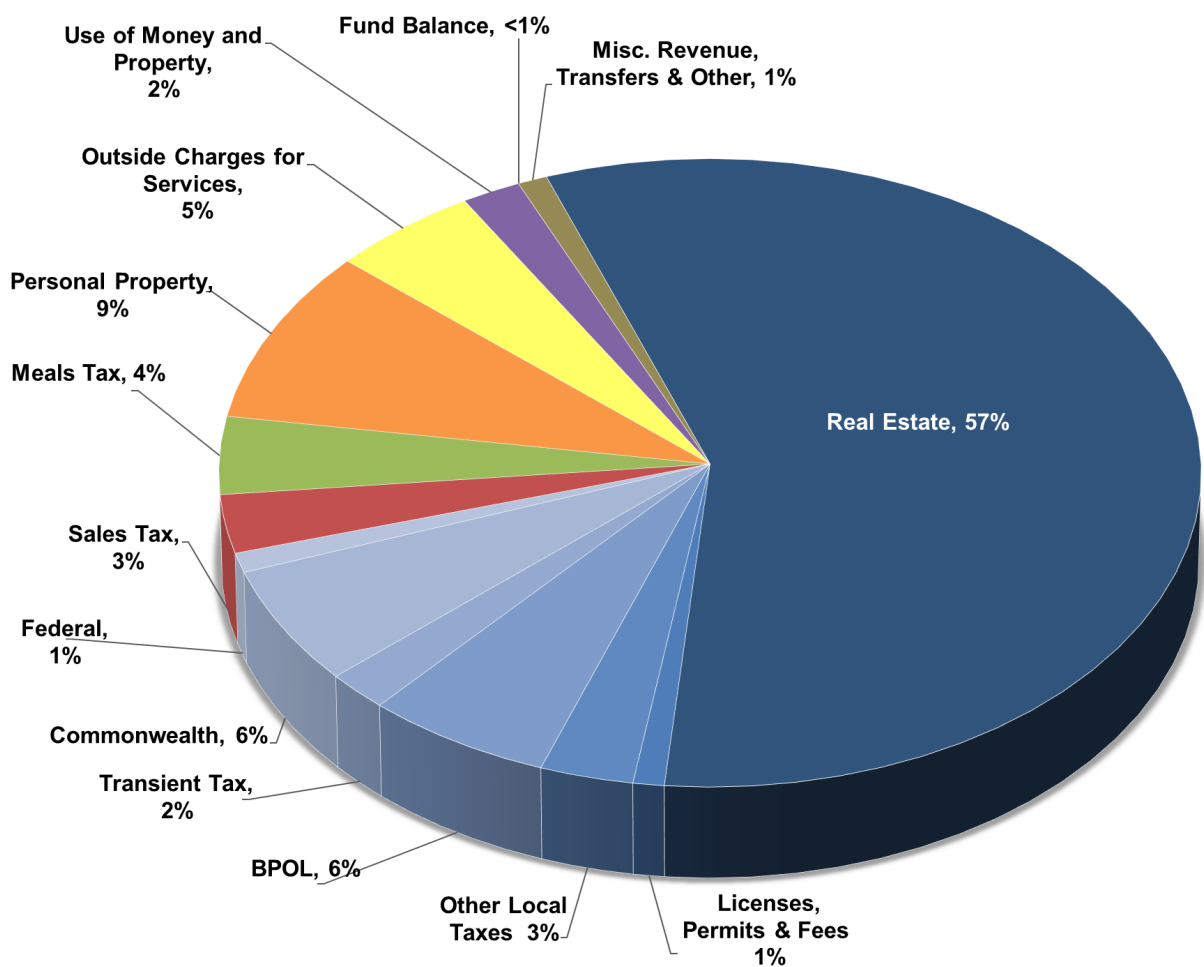
GENERAL FUND REVENUE SUMMARY

The FY 2027 General Fund budget is financed by a variety of revenue sources, which include local taxes, service charges, fees, and state and federal revenue.

- General Fund revenues total \$1.70 billion, an increase of \$11.6 million (0.7 percent) compared to the adopted FY 2026 budget. Net of fund balance, General Fund revenues are projected to total \$1.69 billion, an increase of \$33.8 million (two percent).
- Local tax revenues are projected to total \$1,412,388,874 an increase of \$29.1 million (2.1 percent) over the FY 2026 adopted budget.
 - Local taxes represent 83.5 percent of total General Fund revenue (excluding fund balance).
 - Real estate assessments are up 1.1 percent over last year.
 - The CY 2026 adopted real estate tax rate is \$1.053 per \$100 of assessed value, a two cent increase from the CY 2025 rate.
- License, permits, and fee revenue is projected to total \$24.6 million, a 7.7 percent increase over FY 2026 adopted budget levels. This increase is primarily due to increases to photo speed fines primarily due to an increase in the number of operational cameras, increases to parking ticket revenue due to projected impacts of increased parking enforcement, and the addition of an out of state penalty fee in the Commissioner of Revenue. These increases are partially offset by lower anticipated site plan revenues.
- Use of Money and Property revenue is projected to total \$31.6 million, a 23.2 percent decrease compared to the FY 2026 adopted budget level. This decrease is primarily due to lower General and Bond interest revenue projected due to declining interest rates on invested monies.
- State revenue is estimated to total \$100.6 million, a 7.0 percent increase from the FY 2026 adopted budget. This increase is primarily due to an increase in State highway aid funding, compensation board funding, as well as increases in funding for Human Services and Transportation and Environmental Services.
- Federal government revenue is forecast to total \$23.6 million, an 8.8 percent decrease from the FY 2026 adopted budget. This decrease is primarily due to the regional loss of Emergency Management's Urban Areas Security Initiative (UASI) Regional Preparedness Grant along with decreases in funding for Transportation and Environmental Services and Human Services.
- Previous year fund balance carryover totals \$7.3 million, primarily reflecting one-time revenues that will be received in June 2026 (FY 2026) from the 2.0 cents increase to the CY 2026 real estate tax rate.

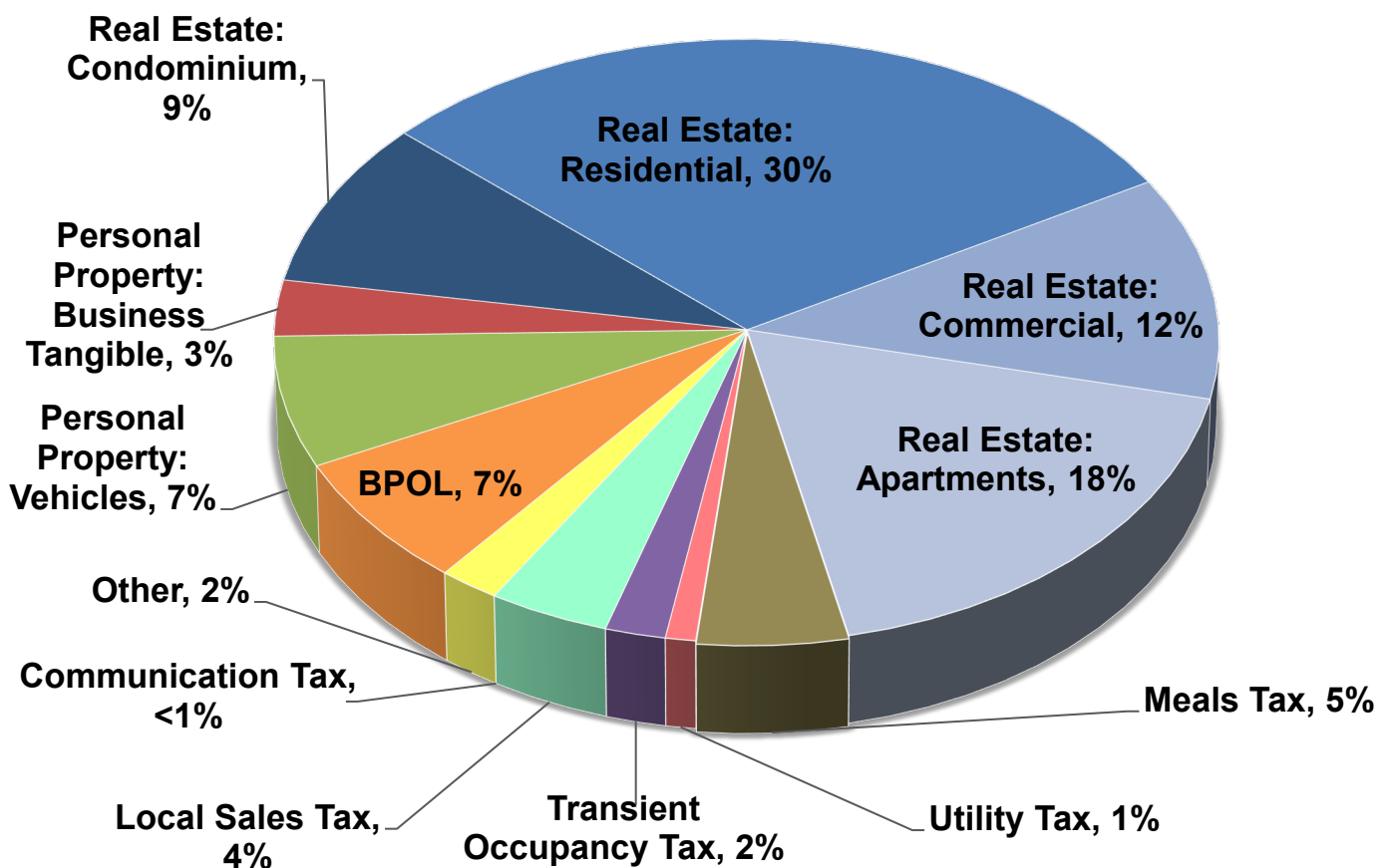
The pie chart on the next page illustrates the major sources of General Fund revenues.

FY 2027 General Fund Revenues



The pie chart below illustrates the local taxes that the County collects. As demonstrated by the chart, real estate and personal property taxes are the largest tax categories. Together, they account for 79 percent of local tax revenue. A description of the local taxes and a discussion of the FY 2027 revenue projections follow.

FY 2027 Local Taxes



REAL ESTATE TAX

Real estate taxes are the largest source of County revenues, generating \$967.8 million or 57.2 percent of all revenues (excluding fund balance) for the FY 2027 General Fund budget and 68.5 percent of all local tax revenues. The FY 2027 General Fund revenues reflect an adopted real estate tax rate of \$1.053 for each \$100 of assessed real property value, an increase of 2.0 cents from the CY 2025 rate.

Arlington County prorates real estate taxes for the value increase on new construction, a policy adopted in FY 1986. Previously, a property owner paid real estate taxes based on the January 1 value of a structure. No additional tax was assessed if the building was completed during the course of the year. With proration, property owners pay a prorated share of the real estate tax increase during the calendar year, based on when the building is substantially completed.

CY 2026 assessments reflect continued growth in property values with an overall increase of 1.1 percent over CY 2025 – primarily driven by residential property growth. CY 2026 commercial property assessments decreased a total of 1.5 percent over the previous year. Apartment assessments experienced an above average total increase of 6.2 percent, of which, 0.5 percent of this growth in value was due to multiple office and hotel properties being reclassified (adaptive reuse) to apartment properties for the 2026 valuation. Excluding these changes, the year-over-year increase is 5.7 percent for existing apartment properties.

Office assessments decreased over the previous year by 19.0 percent with no new construction value being contributed for the year. A portion of the decrease (1.0 percent) in value was due to office properties being approved for “adaptive reuse” and being valued as apartment properties for 2026. Excluding the “adaptive reuse” changes, the year-over-year change for office properties was a decrease of 18.0 percent.

Hotel assessments decreased over the previous year by 3.8 percent with no new construction value being contributed for the year. 1.5 percent decrease in value was due to reclassifying the property class code of several properties to be valued as apartments for 2026. Excluding these changes, the year-over-year change in value was a decrease of 2.3 percent.

General Commercial properties (malls, retail stores, gas stations, etc.) and commercial condos increased 3.7 and 4.1 percent respectively.

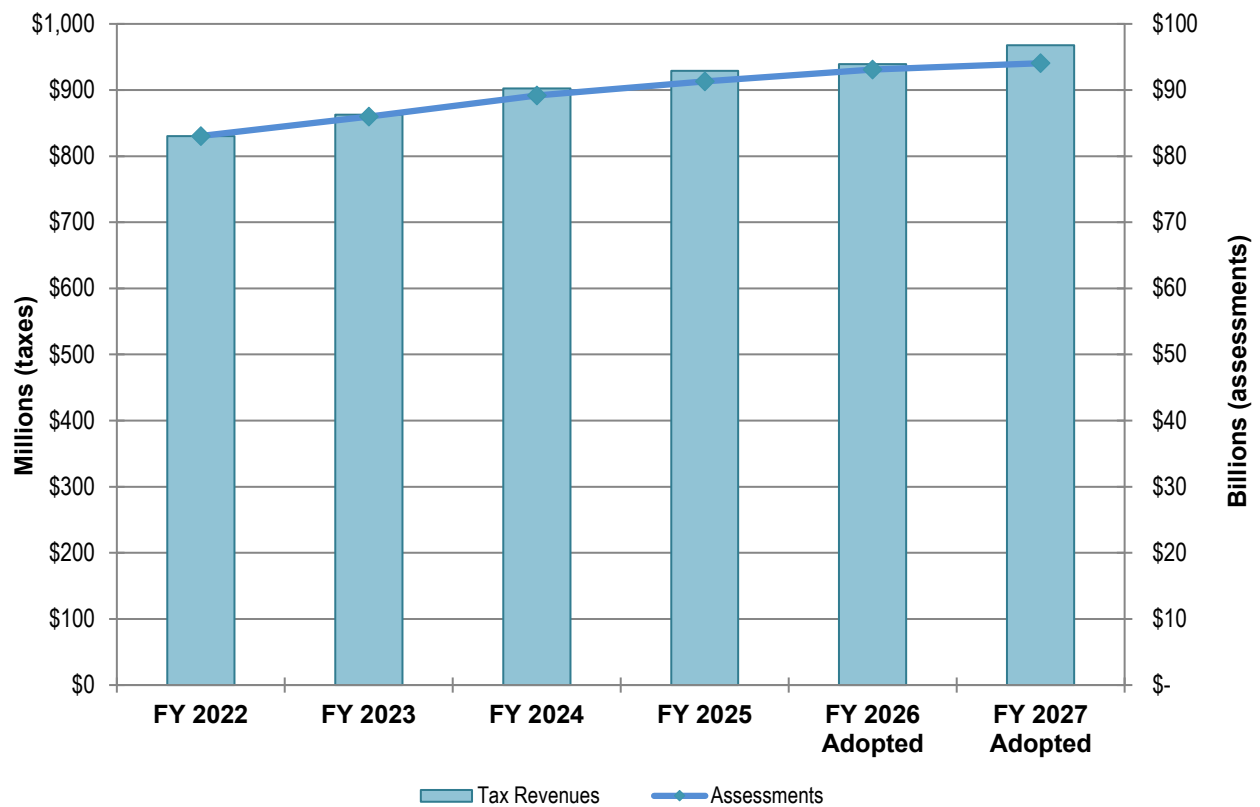
CY 2026 residential assessments increased 3.2 percent in the aggregate. Including new construction, single-family houses (including townhomes) increased 3.5 percent, while condominium assessment totals increased by 2.0 percent. The average value of a single-family property increased by 3.3 percent; from \$854,900 in CY 2025 to \$882,900 in CY 2026. At the adopted real estate tax rate of \$1.053 per \$100 of assessed value, which is the base rate, the average single-family residential tax bill will increase by about \$466, or 5.3 percent, in CY 2026.

CHANGE IN ASSESSED VALUE OF REAL ESTATE IN ARLINGTON COUNTY Calendar Year 2025 to Calendar Year 2026

(In millions, numbers may not add due to rounding)

	Single-Family		Apartment	Commercial	Total
	Houses	Condominium			
Percentage of CY 2026 Tax Base	43.5%	13.5%	25.9%	17.1%	100%
CY 2025 Tax Base	\$39,517	\$12,470	\$22,925	\$18,108	\$93,020
Assessed Value Change	\$1,262	\$252	\$1,373	(\$2,048)	\$839
CY 2026 Tax Base (Excluding New Growth)	\$40,779	\$12,722	\$24,298	\$16,060	\$93,859
Percent Change	3.2%	2.0%	6.0%	-11.3%	0.9%
New Construction	\$134	-	\$57	\$0	\$191
Percent Change	0.3%	-	0.2%	0.0%	0.2%
CY 2026 With New Construction	\$40,913	\$12,722	\$24,355	\$16,060	\$94,050
Percent Change CY 2025 to CY 2026	3.5%	2.0%	6.2%	-11.3%	1.1%

Real Estate Tax Revenues & Assessment Base



The following table shows the projected General Fund revenue generated by the adopted real estate tax rate of \$1.053 per \$100 of assessed value in FY 2027. The FY 2027 real estate tax revenues account for \$14 million in anticipated tax refunds (reflecting 1.4 percent of total real estate taxes in line with the trend of actuals) and \$0.9 million in penalty and interest revenue. The \$967.8 million in real estate tax revenue is net of \$5.0 million in tax relief for qualified elderly and disabled taxpayers, \$1.1 million in tax relief for disabled veterans (State exemption effective January 1, 2011), \$4.8 million set aside for the Crystal City Tax Increment Financing (TIF) fund, \$2.9 million set aside for the Columbia Pike TIF fund, and \$1.7 million set aside for the Ballston Quarter TIF. A new exemption from real estate taxes was approved by the State in 2015 effective for tax payments due on or after January 1, 2015. Surviving spouses of members of the armed forces may qualify for an exemption if the residence is single family and their principal residence; the assessed value of the dwelling unit cannot exceed the County's average assessed value.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Real Estate Taxes	\$940,419,860	\$953,289,670	\$980,886,835	3%
Delinquent Penalty & Interest	811,232	925,000	925,000	-
Tax Refunds	(12,405,637)	(15,000,000)	(14,000,000)	-7%
Total	\$928,825,454	\$939,214,670	\$967,811,835	3%

FY 2026 REVISED - REAL ESTATE TAX REVENUES

Description	Percent Change	Assessed Value	Tax Rate ⁽¹⁾	Tax Levy	Percent Collected	Total for Tax Year	Total for Fiscal Year
REAL ESTATE							
County Property as of CY 2024		\$91,288,367,600					
Net Change in Assessments	1.9%	<u>\$1,731,785,900</u>					
County Property as of April 2025		\$93,020,153,500	\$1.033	\$960,898,185	99.8%	\$958,880,297	
PSC Property in Tax Year 2024		\$197,575,600					
PSC Estimated Net Change in Assessments	7.3%	<u>\$14,326,300</u>					
PSC Property in Tax Year 2025		\$211,901,900	\$1.033	\$2,188,946	100%	<u>\$2,188,946</u>	
Total Taxable Base, Fall 2025		\$93,232,055,400				\$961,069,243	
Taxes Due October 5, 2025							\$480,534,620
Less Tax Relief for Elderly and Disabled							(2,500,000)
Less Tax Relief for Disabled Veterans							(557,489)
Less Tax Increment for Crystal City TIF							(2,630,910)
Less Tax Increment for Columbia Pike TIF							(1,234,260)
Less Tax Increment for Ballston CDA TIF							<u>(790,130)</u>
ESTIMATED REVENUE FOR FY 2026 - FALL 2025							\$472,821,831
County Property as of April 2025		\$93,020,153,500					
Net Change in Assessments	1.1%	<u>\$1,029,917,900</u>					
County Property as of January 1, 2026		\$94,050,071,400	\$1.053	\$990,347,251	99.8%	\$988,267,521	
PSC Property in Tax Year 2026 (prior to Fall 2026 adjustment)		\$211,424,300	\$1.053	\$2,226,297	100%	<u>\$2,226,297</u>	
Total Taxable Base, Spring 2026		\$94,261,495,700				\$990,493,817	
Taxes Due June 15, 2026							\$495,246,908
Less Tax Relief for Elderly and Disabled							(2,500,000)
Less Tax Relief for Disabled Veterans							(568,638)
Less Tax Increment for Crystal City TIF							(2,326,980)
Less Tax Increment for Columbia Pike TIF							(1,414,320)
Less Tax Increment for Ballston CDA TIF							<u>(828,030)</u>
ESTIMATED REVENUE FOR FY 2026 - SPRING 2026							\$487,608,939
TOTAL ESTIMATED ASSESSMENT TAX REVENUE FOR FISCAL YEAR 2026							\$960,430,770

⁽¹⁾ The tax rate is per \$100 of assessed value and excludes the \$0.125 commercial transportation tax and tax rates for other special assessment districts.

FY 2027 ADOPTED - REAL ESTATE TAX REVENUES

Description	Percent Change	Assessed Value	Tax Rate ⁽¹⁾	Tax Levy	Percent Collected	Total for Tax Year	Total for Fiscal Year
REAL ESTATE							
County Property as of CY 2025 Land Book		\$93,020,153,500					
Net Change in Assessments	1.1%	<u>\$1,029,917,900</u>					
County Property as of January 1, 2026		\$94,050,071,400	\$1.053	\$990,347,251	99.8%	\$988,267,521	
PSC Property in Tax Year 2025		\$211,901,900					
PSC Estimated Net Change in Assessments	-0.2%	<u>(\$477,600)</u>					
PSC Property in Tax Year 2026		\$211,424,300	\$1.053	\$2,226,297	100%	<u>\$2,226,297</u>	
Total Taxable Base, Fall 2026		\$94,261,495,700				\$990,493,817	
Taxes Due October 5, 2026							\$495,246,907
Less Tax Relief for Elderly and Disabled							(2,500,000)
Less Tax Relief for Disabled Veterans							(568,638)
Less Tax Increment for Crystal City TIF							(2,326,980)
Less Tax Increment for Columbia Pike TIF							(1,414,320)
Less Tax Increment for Ballston CDA TIF							<u>(828,030)</u>
ESTIMATED REVENUE FOR FY 2027 - FALL 2026							\$487,608,938
County Property as of January 1, 2026		\$94,050,071,400					
Net Change in Assessments	1.2%	<u>\$1,128,600,857</u>					
County Property as of January 1, 2027		\$95,178,672,257	\$1.053	\$1,002,231,418	99.8%	\$1,000,126,731	
PSC Property in Tax Year 2026 (prior to Fall 2026 adjustment)		\$211,424,300					
PSC Estimated Net Change in Assessments		<u>\$2,537,092</u>					
PSC Property in Tax Year 2027		\$213,961,392	\$1.053	\$2,253,012	100%	<u>\$2,253,012</u>	
Total Taxable Base, Spring 2027		\$95,392,633,648				\$1,002,379,743	
Taxes Due June 15, 2027							\$501,189,871
Less Tax Relief for Elderly and Disabled							(2,500,000)
Less Tax Relief for Disabled Veterans							(580,011)
Less Tax Increment for Crystal City TIF							(2,508,260)
Less Tax Increment for Columbia Pike TIF							(1,479,250)
Less Tax Increment for Ballston CDA TIF							<u>(844,460)</u>
ESTIMATED REVENUE FOR FY 2027 - SPRING 2027							\$493,277,889
TOTAL ESTIMATED ASSESSMENT TAX REVENUE FOR FISCAL YEAR 2027							\$980,886,828

⁽¹⁾ The tax rate is per \$100 of assessed value and excludes the \$0.125 commercial transportation tax and tax rates for other special assessment districts.

PERSONAL PROPERTY TAX

This tax is levied on the tangible property of individuals and businesses. For individuals, personal property tax is primarily assessed on automobiles. For businesses, examples of tangible property include machines, furniture, computer equipment, fixtures, and tools. Personal property taxes are projected to generate 9.1 percent of the General Fund revenues in FY 2027.

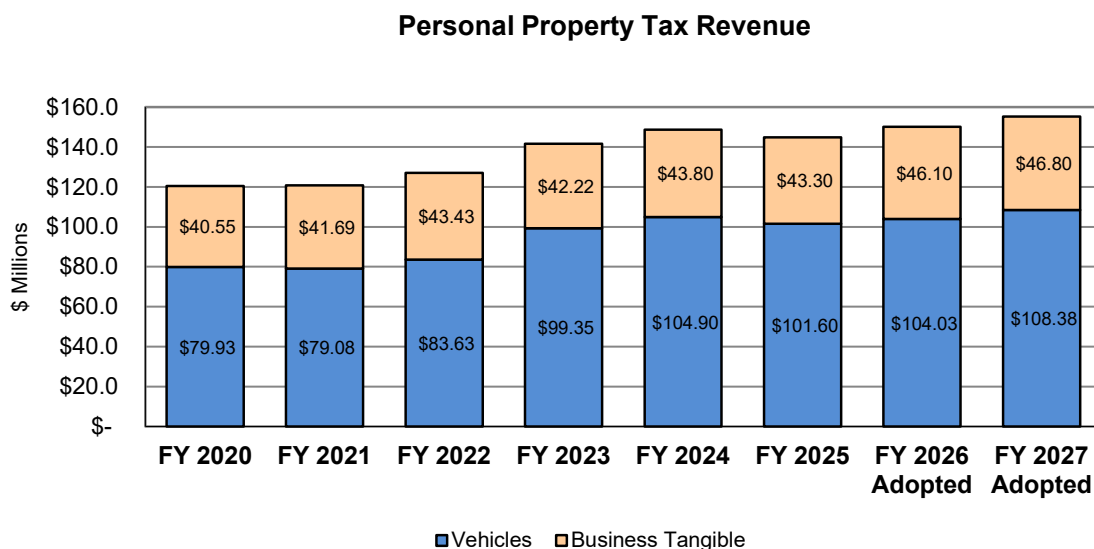
The County's personal property tax revenues are anticipated to total \$155.2 million in the FY 2027 adopted budget which is an increase of 3.4 percent from the FY 2026 adopted budget. Of this, vehicle personal property tax revenue is projected to be \$108.4 million which is an increase of 4.2 percent from the FY 2026 adopted budget. The FY 2027 budget includes an adjustment to the distribution of State Personal Property Tax Relief Act (PPTRA) (described in greater detail below). Business tangible property tax is projected to be \$46.8 million, which is an increase of 1.5 percent from the FY 2026 adopted budget.

The County bases its vehicle assessments on the J.D. Power (formerly National Automobile Dealer's Association) assessment figures from January. However, the precise value of the assessment base is not known until July when the Commissioner of Revenue completes its' primary assessment of vehicles on the tax rolls.

The personal property tax rate remains unchanged for FY 2027. The personal property tax rate was last increased in CY 2006 from \$4.40 to \$5.00 per \$100 of assessed valuation in order to fund public safety compensation enhancements. Due to historically high vehicle assessments for CY 2022, the Commissioner of Revenue proposed, and the County Board approved, a lowered assessment ratio of 88 percent for CY 2022. The assessment ratio reverted back to 100 percent for the FY 2024 adopted budget.

Personal Property and Business Tangible Assessments

The assessed value of personal property in the County for FY 2025 totaled approximately \$3.5 billion. FY 2027 personal property tax revenue is projected to increase around one percent from FY 2026 adopted levels.



Vehicle Assessment

Vehicles in Arlington County are assessed using the average loan value from the J.D. Power (formerly NADA) Used Car Guide, whereas other neighboring jurisdictions (except for Loudoun County) use the average trade-in value. Because the average loan value is typically about ten percent less than the average trade-in value, Arlington's effective personal property tax rate is 4.5 percent. If vehicles are in the County for only part of the year, the tax is prorated for the time the vehicle is located in Arlington.

The table shows the ten-year history for average assessed value, tax rate, and average total tax per vehicle. The previous year assessed values reflect the actual average assessed value based on all vehicles in the County. The 2026/2027 assessed value is a projection based on preliminary assessed values that will not be finalized until July when the Commissioner of Revenue completes its primary assessment of vehicles on the tax rolls. The CY 2026 projected average assessed value (average loan value) of vehicles currently in the County is estimated to be \$12,458.

PERSONAL PROPERTY TAX PAID FOR AVERAGE CAR VALUE*

Calendar / Fiscal Year	Average Assessed Value	Tax Rate	Total Tax*
2017 / 2018	\$10,303	\$5.00	\$515
2018 / 2019	\$10,020	\$5.00	\$501
2019 / 2020	\$10,663	\$5.00	\$533
2020 / 2021	\$10,286	\$5.00	\$514
2021 / 2022	\$11,368	\$5.00	\$568
2022 / 2023 (88%)**	\$12,235	\$5.00	\$612
2023 / 2024	\$11,823	\$5.00	\$591
2024 / 2025	\$11,592	\$5.00	\$580
2025 / 2026	\$12,471	\$5.00	\$624
2026 / 2027 Projected	\$12,458	\$5.00	\$623

*Does not reflect the State's rebates per the Personal Property Tax Relief Act or the State's fixed block grant distribution. The tax rate is per \$100 of assessed value.

**A one-time assessment ratio was applied in CY 2022 to offset the historic temporary rise of vehicle pricing in the calendar year.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personal Property Taxes	\$145,242,538	\$150,012,147	\$154,962,039	3%
Penalty & Interest	2,676,577	2,620,000	2,720,000	4%
Tax Refunds - Personal Property	(3,034,085)	(2,500,000)	(2,500,000)	-
Total	\$144,885,030	\$150,132,147	\$155,182,039	3%

In June 2004, the State General Assembly fundamentally changed the Personal Property Tax Relief Act (PPTRA) originally enacted in 1998. Beginning in CY 2006, Arlington is no longer reimbursed for 70 percent of vehicle taxes for automobiles assessed below \$20,000. Rather, the State reimburses Arlington County a fixed amount (\$31.3 million) annually as a fixed block grant for vehicle tax reductions.

The State requires localities to distribute the fixed block grant to qualifying personal-use vehicle values below \$20,000. The State allows localities wide discretion in determining how the money should be spread among the qualifying vehicle value range. For CY 2026, the County will provide 100 percent tax relief for assessed vehicle value at or below \$4,000 (changed from \$3,000 in CY 2025). For assessed values between \$4,001 and \$20,000 for conventional and clean-fuel vehicles, it is projected that the taxpayer will pay 87 percent of the tax liability, with the State block grant funds contributing the remaining 13 percent (changed from 24 percent for conventional and 50 percent for clean fuel and vehicles specially equipped to provide transportation for physically handicapped in CY 2025). However, the exact amount of the CY 2026 subsidy on the portion of value between \$4,001 and \$20,000 will not be known until July 2026, when the Commissioner of Revenue releases vehicle assessment data.

The tables on the following page illustrate the projected amount of tax that owners would be responsible for and the portion of the total tax paid by State grant monies in FY 2027, based on preliminary estimates.

**CY 2026 State Block Grant Distribution
(Based on Current Projections)**

All Eligible Vehicles

**Tax on first \$4,000 of value paid by
State at 100%. Tax on value from
\$4,001 - \$20,000 paid by the State at
13%.**

VEHICLE ASSESSMENT	TOTAL TAX	PORTION PAID BY STATE	PORTION PAID BY TAXPAYER	% OF TAX BILL PAID BY TAXPAYER
\$1,000	\$50	\$50	\$0	0%
\$2,000	\$100	\$100	\$0	0%
\$3,000	\$150	\$150	\$0	0%
\$4,000	\$200	\$200	\$0	0%
\$5,000	\$250	\$207	\$44	17%
\$6,000	\$300	\$213	\$87	29%
\$7,000	\$350	\$220	\$131	37%
\$8,000	\$400	\$226	\$174	44%
\$9,000	\$450	\$233	\$218	48%
\$10,000	\$500	\$239	\$261	52%
\$11,000	\$550	\$246	\$305	55%
\$12,000	\$600	\$252	\$348	58%
\$13,000	\$650	\$259	\$392	60%
\$14,000	\$700	\$265	\$435	62%
\$15,000	\$750	\$272	\$479	64%
\$16,000	\$800	\$278	\$522	65%
\$17,000	\$850	\$285	\$566	67%
\$18,000	\$900	\$291	\$609	68%
\$19,000	\$950	\$298	\$653	69%
\$20,000	\$1,000	\$304	\$696	70%
\$21,000	\$1,050	\$304	\$746	71%

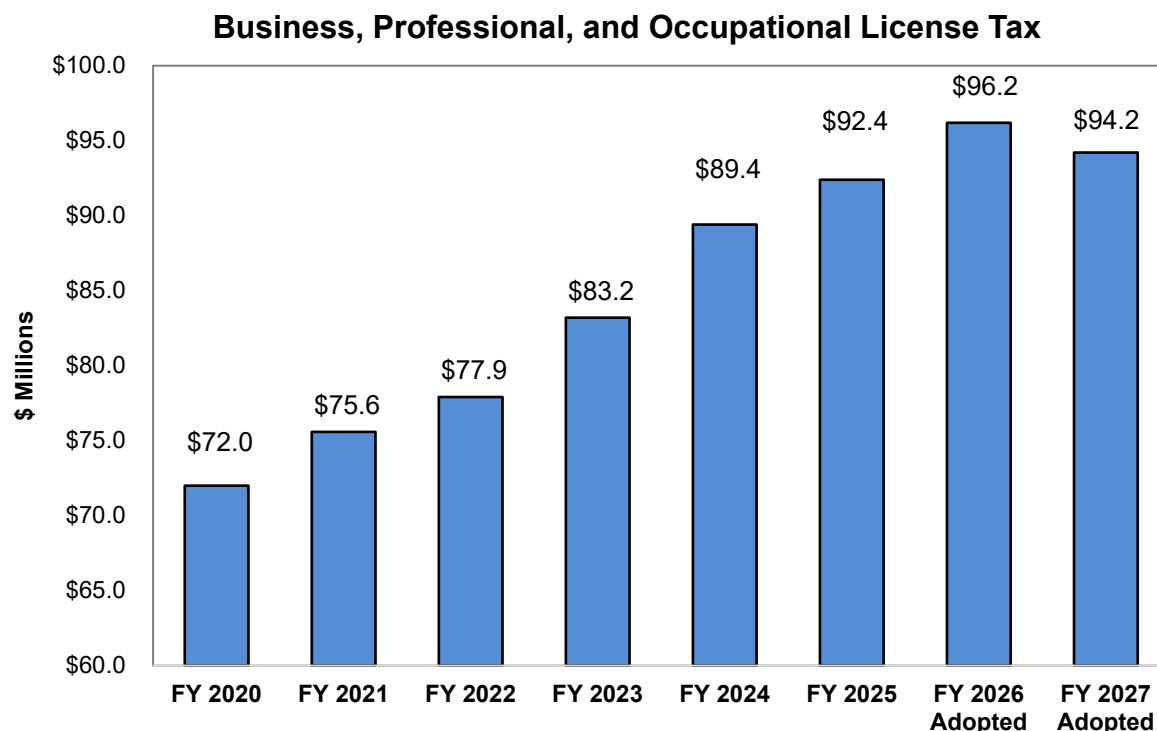
BUSINESS, PROFESSIONAL, AND OCCUPATIONAL LICENSE (BPOL) TAX

(State Code Section §58.1-3700, et al / County Code Section §11-57 through §11-84)

These taxes are levied on entities doing business in the County and are in the form of fixed fees or a percentage of gross receipts. For the first year of business, a firm is required to obtain a business license within 75 days of operation. The business license tax is based on the previous year's gross receipts (except in the case of new businesses, which must estimate their receipts until they have been in business a full calendar year). All licenses that are paid based on estimates are subject to adjustment when the actual receipts are known. Effective in 2001, the due date for filing and renewal of business licenses is March 1. A comparison of selected BPOL rates for Arlington and neighboring jurisdictions can be found at the end of this section.

For the FY 2027 budget, BPOL revenues are anticipated to decrease two percent attributable to elevated unemployment rates, weakened consumer sentiment, and a potential contraction of the surrounding business environment. BPOL revenues are not known until the spring of each year. The County will continue to monitor the current and future revenue projections and provide the Board and community with updates on any significant changes to the FY 2027 revenue forecast.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
BPOL Taxes	\$94,502,999	\$98,000,000	\$96,400,000	-2%
Penalty & Interest	794,519	1,100,000	800,000	-27%
Refunds	(2,902,935)	(2,857,419)	(3,000,000)	5%
Total	\$92,394,582	\$96,242,581	\$94,200,000	-2%



LOCAL SALES TAX

(State Code Section §58.1-605 & 606 / County Code Section §27-6)

In Arlington, the total non-food sales tax is currently six percent, of which one percent is a local option tax that is returned to localities by the Commonwealth and supports General Fund expenditures. The sales tax rate on food is now one percent, all of which is remitted to localities after the State repealed the 1.5 percent State portion of the tax during the 2022 General Assembly. Food items are defined under the Food Stamp Act of 1977 (7 U.S.C. § 2012) to be food for home consumption by humans. This classification includes most grocery food items and cold prepared foods. Excluded from the definition of food are alcoholic beverages, tobacco, and prepared hot foods sold for immediate consumption. FY 2027 local sales tax revenue is anticipated to increase three percent compared to the FY 2026 adopted budget, reflecting trends in actuals.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Sales Tax	\$54,795,088	\$56,500,000	\$58,200,000	3%

TRANSIENT OCCUPANCY TAX (TOT)

(State Code Section §58.1-3819, 3822 & 3833.3B / County Code Section §40, et al)

A five percent local tax is levied by Arlington on the amount paid for hotel and motel rooms. The FY 2027 TOT projections reflect occupancy rates and room rates projected to decrease 12 percent compared to the FY 2026 adopted budget. The projected decline reflects anticipated lower visitor demand and broader perception challenges affecting travel decisions.

In March 2016, the General Assembly voted to allow Arlington County to impose an additional transient occupancy tax of 0.25 percent to be designated and spent for the purpose of promoting tourism and business travel in the County. The County Board adopted this additional TOT in May 2016. The revenue from this increment of TOT is deposited into a separate Travel and Tourism Fund; thus, there is no General Fund impact. In the 2018 legislative session, there was a bill passed and signed by the Governor to extend the sunset for this increment of the tax to July 1, 2021. In the 2020 legislative session, a bill was passed and signed by the Governor to remove the sunset date.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Transient Occupancy Tax	\$25,517,705	\$29,000,000	\$25,400,000	-12%

MEALS TAX

(State Code Section §58.1-3833 & 3840 / County Code Section §65, et al)

The restaurant meals tax was enacted effective June 1, 1991. The current tax rate of five percent is charged on most prepared foods offered for sale. The tax is in addition to the six percent sales tax. Meals taxes have been common in most Virginia cities and a number of Virginia counties for many years. Airline catering services are assessed at a rate of two percent.

In FY 2026, the meals tax rate was increased from four percent to five percent. In FY 2027, meals tax revenue is expected to decrease by one percent due to the regional uncertainty and weakened consumer sentiment currently being felt by the region.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Meals Tax	\$50,560,320	\$67,000,000	\$66,300,000	-1%

OTHER LOCAL TAXES

The chart below lists other sources of local taxes.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Car Rental	\$8,538,085	\$8,740,000	\$8,540,000	-2%
Bank Stock	6,064,100	6,000,000	6,000,000	-
Recordation	4,450,723	5,500,000	6,000,000	9%
Cigarette	1,960,089	1,950,000	1,800,000	-8%
Utility	17,232,698	17,200,000	17,200,000	-
Short-Term Rental	82,863	100,000	100,000	-
Wills & Administration	116,178	105,000	105,000	-
Consumption	759,545	750,000	750,000	-
Communication	4,869,051	4,860,000	4,800,000	-1%
Total	\$44,073,331	\$45,205,000	\$45,295,000	-

Car Rental Tax

(State Code Section §58.1-2402)

The local car rental tax is collected by the State and remitted to localities where the rental transaction occurred. Arlington local car rental tax is four percent, which is in addition to the State's tax. In 2005, the General Assembly increased the State tax portion from four percent to six percent. The revenue increase from the additional two percent tax increase was dedicated to the Virginia Public Building Authority for the Statewide Agencies Radio System. In 2020, the General Assembly included peer-to-peer vehicle sharing as part of the car rental tax taxed at the same rate beginning July 1, 2021. FY 2027 car rental tax revenue is expected to decrease 2.3 percent from FY 2026 adopted levels.

Bank Stock Tax

(State Code Section §58.1-1208 - 1211 / County Code Section §28, et al)

The bank stock tax is a franchise tax on the net capital gains of banks and trust companies. The tax is assessed at a rate of \$0.80 per \$100 of capital. FY 2027 bank stock tax total revenue is expected to remain flat with FY 2026 adopted levels.

Recordation Tax

(State Code Section §58.1-3800 / County Code Section §27-1)

The local recordation tax is assessed at the rate of \$0.0833 per \$100 of value for all transactions including the recording of deeds, deeds of trust, mortgages, leases, contracts, and agreements admitted to record by the Circuit Court Clerk's Office. In Virginia, localities can charge up to one third of the State rate. Recordation tax revenues fluctuate due to the volume of home sales and mortgage refinancing as a result of lower or higher interest rates and other real estate market conditions.

The State increased recordation tax from \$0.10 to \$0.25 per \$100 effective September 1, 2004. With the State's legislation change, Arlington's locally imposed recordation tax increased \$0.033 to \$0.0833 per \$100 of transaction value. FY 2027 recordation tax revenue is expected to increase by 9.1 percent over FY 2026 adopted revenues.

Cigarette Tax

(State Code Section §58.1-3831 / County Code Section §39, et al)

The local cigarette tax on every pack of 20 cigarettes sold in Arlington County is \$0.40. The State increased cigarette tax from \$0.025 to \$0.20 per pack effective September 1, 2004, to \$0.30 per pack effective July 1, 2005, and most recently to \$0.60 per pack effective July 1, 2020.

In July 2004, the Arlington County Board adopted an ordinance increasing the local cigarette tax commensurate with the State's rate. Beginning July 1, 2005 (FY 2006), the rate was increased to \$0.30 per package of 20 cigarettes. Effective July 1, 2021 (FY 2022), the rate increased to \$0.40 per package of 20 cigarettes (two cents per cigarette). FY 2027 revenues are expected to decrease 7.7 percent from FY 2026 adopted levels.

Commercial and Residential Utility Tax

(State Code Section §58.1-3814 / County Code Section §63, et al)

Arlington charges a utility tax on commercial users of electricity and natural gas. This tax is based on kilowatt hours (kWh) for electricity and hundred cubic feet (CCF) for natural gas delivered monthly to commercial consumers. The State froze utility tax rates in 2002 to allow supply companies to convert locality taxation from a percentage of cost to a tax rate per unit of utility consumed. This cap was lifted in January 2004, allowing the County flexibility on this local tax revenue.

The current rates for commercial and industrial consumers are \$0.00681 /kWh for electricity and \$0.06848 /CCF for natural gas. Rates were last increased in FY 2019. At these rates, the commercial utility tax is projected to generate \$11.0 million in FY 2027.

A residential utility tax was imposed on consumers of electricity and natural gas in FY 2008. The tax on residential consumers is capped at \$3.00 per month for each utility. In addition, the first 400 kWh of electricity and the first 20 CCF of natural gas have been excluded from taxation.

The current tax rate for residential consumers for electricity is \$0.0111 /kWh for electricity and \$1.0380 /CCF for natural gas, effectively charging all consumers the maximum \$3.00 per month per utility. At these rates, the total revenue projected from the residential utility tax in FY 2027 is \$6.2 million.

Short-term Rental Tax

(State Code Section §58.1-3510 / County Code Section §64, et al)

A person is engaged in the short-term rental business if no less than 80 percent of the gross rental receipts of such business in any year arise from transactions involving rental periods between 31 and 92 consecutive days, including all extensions and renewals to the same person or a person affiliated with the lessee. The rate of the tax is one percent on the gross receipts of such business. Total revenues in FY 2027 are expected to remain flat with FY 2026 adopted levels.

Wills and Administration Tax

(State Code Section §58.1-3805 / County Code Section §27-19)

This tax, which is collected by the Circuit Court Clerk's Office, is imposed on the probate of every will or grant of administration. The tax rate is \$0.033 per \$100 of estate value. Total revenues in FY 2027 are anticipated to remain flat with FY 2026 adopted.

Consumption Tax

(State Code Section §58.1-2900 & 2904 / County Code Section §63, et al)

The deregulation of electric and gas utilities, enacted during the 1999 and 2000 General Assembly, eliminated the Business, Professional, and Occupational License (BPOL) tax on electric and natural gas companies and created a new tax charged to consumers based on usage. This consumption tax is collected by the utilities and remitted back to localities. Consumption tax revenue is projected to remain flat in FY 2027 based on recent actuals.

Communications Tax

(State Code Section §58.1-651)

Effective January 1, 2007, the State adopted a communications sales tax that is imposed on customers of communication services at the rate of five percent of the sales price of the service. This tax was adopted as part of the 2006 House Bill 568 (Acts of Assembly 2006, Chapter 780) and replaces many of the prior State and local communications taxes and fees with a centrally-administered communications sales and use tax. FY 2027 revenues are expected to decrease 1.2 percent from FY 2026 adopted levels.

Revenue Sharing with Arlington Public Schools (APS)

The County and Schools entered into a cooperative effort in FY 2001 to design a revenue sharing agreement as a way to fairly and appropriately apportion revenue for budget development purposes. Over the succeeding years, the structure and revenue sharing calculations were adjusted to reflect the changing economic and resource demands of both the County and Schools. Since FY 2002, various adjustments were made for enrollment, funding retiree healthcare (OPEB), maintenance capital, affordable housing, and other County and School priority initiatives.

From FY 2002 to FY 2012, the structure of the revenue sharing was modified for various reasons as noted above. By FY 2012, over \$58 million was excluded from the local tax revenue calculation adding confusion and complexity to the annual calculation of revenue sharing. Beginning in FY 2013, the base calculation was reset to include all local tax revenue. Increasing the base amount led to an adjustment – not in total of funds shared – but in the percentage shared. The following illustrates the adjustment in FY 2013 to local tax revenues between the County and Schools.

	Prior to Adjustment	Revised Revenue Sharing %
FY 2013 Tax Revenue	\$873 million	\$873 million
Tax Revenue Exclusions	(\$58 million)	\$0
Shared Tax Revenues	\$815 million	\$873 million
Revenue Share %	49.1%	45.8%
Revenue to Schools	\$400 million	\$400 million

The table below shows the percentage of local tax revenue that has been allocated to the County and the Schools since FY 2009, the eighth year that a revenue sharing agreement was in effect.

Fiscal Year*	County's Share	School's Share
2009	51.9%	48.1%
2010	50.9%	49.1%
2011	50.9%	49.1%
2012	53.9%	46.1%
2013	54.2%	45.8%
2014	54.4%	45.6%
2015	54.1%	45.9%
2016	53.5%	46.5%
2017	53.4%	46.6%
2018	53.4%	46.6%
2019	53.4%	46.6%
2020	53.0%	47.0%
2021	53.0%	47.0%
2022	53.0%	47.0%
2023	53.4%	46.6%
2024	53.2%	46.8%
2025	53.2%	46.8%
2026	53.2%	46.8%
2027	53.7%	46.3%

*The school's revenue sharing percentage for 2002 was 47.8%, 2003 – 2005 was 48.6%, 2006 was 48.1%, 2007 was 47.7%, and 2008 was 47.8%.

During 2014, the County Board and School Board worked collaboratively to structure revenue sharing principles that provide a framework for sharing local tax revenues in a predictable and flexible way. In January 2015, both Boards adopted principles that emphasize the community priority of high-quality education and utilizing community resources in a balanced and fiscally responsible way. The agreement outlines four main principles:

- 1) Revenue sharing provides a transparent, predictable, and flexible framework for developing the County and School budgets.
- 2) The planning for the next budget year will begin with the revenue sharing allocation adopted for the current fiscal year and that any critical needs identified by the Schools, including enrollment growth, will be considered as a top funding priority.
- 3) One-time funding (shortfalls or gains) will be shared between the County and Schools based on the current year's allocated tax revenue percentage. One-time funds from bond premiums will be allocated to either the County or Schools based on the bonds issued and will be used solely for capital projects.
- 4) Funds available from the close-out of the fiscal year will be used to contribute to the County's required operating reserve based on the revenue sharing percentage for that fiscal year and APS will also contribute to a limited joint infrastructure reserve fund to meet the infrastructure needs with school expansions and new school construction.

These principles will be the basis for budget development and will be a starting point for collaborative funding discussions as both entities begin to develop their adopted budgets for their respective board.

The adopted FY 2027 transfer to APS based on the principles of revenue sharing and an adopted tax rate of \$1.053 is \$655,362,851 (\$654,272,453 ongoing and \$1,090,398 one-time) – an overall increase of 1.2 percent over the FY 2026 adopted level.

FY 2027 Adopted reflects a 0.5 percentage point decline in the School's share of local tax revenues, as 1.5 cents of the total adopted 2.0 cent real estate tax rate increase was retained by the County to address cost pressures and funding needs unique to County operations and not shared with Schools.

The table below lists ongoing and one-time funding totals for the Schools under the principles of revenue sharing in addition to any non-tax funding appropriated by the County Board.

Fiscal Year	Ongoing	One-Time	Total Transfer
2018	\$484,178,720	\$6,077,476	\$490,256,196
2019	497,604,901	3,225,122	500,830,023
2020	522,426,668	9,902,338	532,329,006
2021	524,631,091	-	524,631,091
2022	527,096,320	2,817,940	529,914,260
2023	563,897,292	20,484,857	584,382,149
2024	594,385,235	13,841,500	608,226,735
2025	624,792,951	14,936,131	639,729,082
2026 Adopted	647,381,778	-	647,381,778
2027 Adopted	\$654,272,453	\$1,090,398	\$655,362,851

LICENSES, PERMITS, AND FEES

Total Licenses, Permits, and Fees revenues in FY 2027 are forecast to be \$24.6 million, which is an increase of 7.7 percent from the FY 2026 adopted level. Further detail is described by category below.

LAND USE PERMITS AND FEES

Revenues in this category are levied to offset the cost of licensing certain trades, inspecting various types of construction, and providing other services.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Right of Way Fees	\$1,019,565	\$1,123,000	\$1,123,000	-
Right of Way Permits	3,543,887	4,399,286	3,811,000	-13%
Site Plan Fees	1,684,515	3,450,283	3,418,061	-1%
Other	1,756,555	3,139,730	3,280,499	4%
Total Land Use Permits and Fees	\$8,004,522	\$12,112,299	\$11,632,560	-4%

Right of Way Fees

Revenues from right-of-way fees are based on the FY 2027 rate imposed by the State at \$2.68 line/month. This fee covers the use of highway and street right-of-way by certified providers of telecommunication services and is charged to the ultimate end user. For FY 2027, revenues are projected to remain flat.

Right of Way Permits

Right of way permits are charged to contractors and utilities for right-of-way on County streets when necessary for construction projects, underground utilities repairs, and other purposes. For FY 2027, this revenue stream is expected to decrease 13 percent.

Site Plan Fees

Site plan fee revenue is anticipated to be \$3.4 million in FY 2027, a one percent decrease compared to the FY 2026 adopted budget.

Other Land Use Permits and Fees

Other license, permit, and fee revenue comes from development services related fees, fire system fees, and other miscellaneous use permits and fees. In FY 2027, "other" revenues are forecast to increase four percent.

FINES AND FORFEITURES

These revenues include courts and public safety fines and fees.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Court Charges	\$173,643	\$311,500	\$186,500	-40%
Photo Red Light Fines	1,860,654	1,572,729	1,572,729	-
Photo Speed Camera Fines	2,731,109	3,520,628	4,732,000	34%
Parking Tickets	3,934,265	4,840,000	5,580,653	15%
Other	201,632	192,000	224,264	17%
Total Fines and Forfeitures	\$8,901,303	\$10,436,857	\$12,296,146	18%

Court Charges

This revenue includes local court and trials costs. Court Charges revenue is anticipated to decrease 40 percent from the FY 2026 adopted budget to reflect actual revenue trends.

Photo Red Light and Speed Camera Fines

This revenue includes monies collected from the operation of photo red light cameras and photo speed cameras in designated areas throughout the County. Photo red light fines are anticipated to total \$1.6 million in FY 2027, which is flat with the FY 2026 adopted budget. Photo speed fines are anticipated to be \$4.7 million in FY 2027, which is an increase of 34 percent compared to the FY 2026 adopted budget. The increases in photo speed are primarily due to an increase in the number of operational cameras.

Parking Tickets

Parking ticket revenue is anticipated to increase 15 percent from the FY 2026 adopted budget primarily due to a projected increase in enforcement activity.

Other Fines and Forfeitures

Other Fines and Forfeitures revenue comes from false alarm fines and e-Ticket fines. These revenues are expected to increase 17 percent from FY 2026 adopted levels.

OTHER LICENSES, PERMITS, AND FEES

Other Licenses, Permits, and Fees revenue includes license plate penalty fees and dog licensing fees. These revenues are anticipated to increase 153 percent from FY 2026 adopted levels primarily due to the new \$250 license plate penalty fee in the Office of the Commissioner of Revenue.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Other Licenses, Permits, and Fees	\$223,210	\$249,850	\$630,910	153%

USE OF MONEY AND PROPERTY

These revenues include interest, building rents, lease agreements, and paid parking.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Interest	\$33,915,148	\$30,500,000	\$20,500,000	-33%
Rent and Lease Agreements	9,684,017	9,647,997	9,975,613	3%
Employee Parking	1,023,796	1,062,120	1,174,620	11%
GASB	3,155,663	-	-	-
Total Use of Money and Property	\$47,778,624	\$41,210,117	\$31,650,233	-23%

**FY 2025 actual revenues received reflect the Governmental Accounting Standards Board (GASB) standards for Statement No. 87 on leases and Statement No. 96 for subscription-based software. See the County Government GASB Summary for department details in the front section of the budget book.*

Interest

Interest is earned on County General Fund and bond fund balances, which are invested on a short-term basis until needed to pay for County expenditures. Interest earned varies due to changing balances and interest rates. Interest revenue is anticipated to decrease 33 percent compared to FY 2026 adopted levels due to the Federal Reserve expected to begin reducing the federal funds target rate.

Rent and Lease Agreements

Rentals and lease agreements – including the ground lease rent for land under 2100, 2110, and 2150 Clarendon Boulevard – are included in this revenue category. The County receives payments from JBG Smith (formerly Vornado) for this land and shares in the net profit on the buildings' operations. In FY 2027, revenues are expected to increase three percent from the FY 2026 adopted budget level.

Employee Parking

This revenue is generated by monthly employee parking charges in the Bozman Government Center. FY 2027 revenue is projected to increase 11 percent compared to FY 2026 adopted levels.

CHARGES FOR SERVICES

This category encompasses revenues received for a variety of County services. Service charges are structured so that the users of a particular service are the ones to pay for a majority of its costs, as opposed to using general tax dollars to fund services that benefit a small segment of the population. The chart below highlights the major sources of revenues.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Refuse/Recycling Fee	\$15,243,131	\$14,216,156	\$14,386,868	1%
Parking Meters	11,111,824	11,328,010	13,222,409	17%
Parks and Recreation Charges	16,307,097	18,690,394	19,151,110	2%
Ambulance Service Fees	5,464,814	5,170,000	5,465,000	6%
Arlington Transit / Commuter Store	5,545,251	5,953,867	6,200,044	4%
Indirect Administrative Charges	8,717,064	9,992,021	11,910,793	19%
Human Services Charges	6,561,126	4,973,694	5,623,561	13%
Falls Church Reimbursement	4,305,844	5,378,167	5,978,070	11%
Other	2,138,114	2,675,554	3,450,769	29%
Total Charges for Services	\$75,394,267	\$78,377,863	\$85,388,624	9%

*FY 2025 actual revenues received reflect the Governmental Accounting Standards Board (GASB) standards for Statement No. 87 on leases and Statement No. 96 for subscription-based software. See the County Government GASB Summary for department details in the front section of the budget book.

Refuse/Recycling Fee

For FY 2027, revenues for residential collection, disposal, and recycling are expected to increase one percent. The Household Solid Waste Rate is currently set at \$415.75. Any updates to this rate will be advertised and adopted prior to the start of the fiscal year.

The County's policy for the refuse rate is recovery of 100 percent of disposal and collection costs, which includes refuse, recycling, and food scraps collection, landfill fees, leaf collection, cart management and administration, and associated overhead costs, which are partially offset by revenue from the sale of recyclable materials.

Parking Meters

Parking meter revenue is expected to increase 17 percent from FY 2026 adopted budget levels primarily driven by current parking trends and the impacts of performance parking.

Parks and Recreation Charges

Recreation fees include charges for summer camp programs, senior adult programs, competitive swimming, recreation classes, membership in County fitness centers, use of the athletic fields, and many other services. Recreation fee revenues are expected to increase two percent in FY 2027.

Ambulance Service Fees

Ambulance service fee revenue is expected to increase six percent from FY 2026 adopted budget levels.

Arlington Transit / Commuter Store

Arlington Transit / Commuter Store revenue includes ART bus fares, transportation demand management (TDM) programs, and Commuter Store fee revenue. FY 2027 revenues are projected to increase four percent from FY 2026 adopted budget levels.

Indirect Administrative Charges

Indirect administrative charges are reimbursements from the Utilities Fund, the CPHD Development Fund, and the Stormwater Fund for administrative functions (e.g., payroll, technology help desk, accounts payable) performed by County staff on behalf of the fund. In FY 2027, indirect administrative charges are anticipated to increase 19 percent over FY 2026.

Human Services Charges

The Department of Human Services (DHS) provides counseling, case management, and psychiatric services to individuals needing mental health, substance abuse, and intellectual/developmental disability support services. Fees for services are paid by individuals receiving services or Medicaid, if applicable. In FY 2027, Human Services charges are projected to increase 13 percent.

City of Falls Church Reimbursement Revenue

Arlington County provides a number of services to Falls Church City (the City) including Fire/EMS, judicial, emergency communication services, and jailing of prisoners. Fire Station 6, first due (closest and first to respond) station for the City, is owned by the City and primarily staffed by the Arlington County Fire Department and is managed by Arlington County Department of Environmental Services for facility maintenance and capital improvements. The City is in a cost share agreement with the County for staffing, maintenance, apparatus, and capital improvements at Station 6.

Under the terms of the County's judicial and public safety services agreement with the City, the City uses the County's alcohol safety program, Circuit Court, General District Court, Juvenile and Domestic Relations Court, Argus House, and community corrections. The County generally charges the City based on the City's proportionate use of these services. The County's Commonwealth Attorney also prosecutes cases on behalf of the City. Finally, the County answers all emergency 911 calls from the City. The County's Emergency Communications Center staff dispatches fire and ambulance crews for emergencies in the City. Emergency 911 calls necessitating police-related services are routed back to the City's police department.

In addition, the City of Falls Church utilizes the Arlington County detention facility to house prisoners and is charged a daily prisoner rate.

The following table provides greater detail on revenue from Falls Church. Under the terms of the County's Judicial Services agreement with the City, the budgeted revenue from Falls Church is based on the upcoming fiscal year's budget with an adjustment—either upwards or downwards—to account for the differences between the City's share of the County's budgeted and actual costs from the most recently-ended fiscal year. This reconciliation process explains the substantial swings for some departments' budgeted revenue from one year to the next.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Circuit Court Judiciary	\$54,851	\$64,052	\$54,303	-15%
Clerk of the Circuit Court	214,500	216,685	228,137	5%
Community Corrections	16,332	15,537	23,779	53%
General District Court	6,882	8,013	9,561	19%
Magistrate	1,707	1,368	1,320	-4%
Juvenile and Domestic Relations Court	223,712	248,871	285,084	15%
Commonwealth's Attorney	268,789	271,876	296,000	9%
Sheriff	495,053	458,964	465,217	1%
Fire	2,799,840	3,799,097	4,209,734	11%
Emergency Communications Center	214,166	282,525	391,882	39%
Department of Management and Finance	10,012	11,179	13,053	17%
Total	\$4,305,844	\$5,378,167	\$5,978,070	11%

Other

The “other” revenues within the Charges for Services category increased 29 percent primarily due to projected increase in miscellaneous service charges in Fire and additional revenues from County Agencies in DES.

REVENUE FROM THE COMMONWEALTH

Arlington receives funds from the Commonwealth of Virginia for a variety of State-mandated and supported functions and services. The County also receives a portion of some revenues collected by the State. The chart below highlights the total amount received from the Commonwealth of Virginia and details the sources that comprise the total.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Plastic Bag Tax	\$358,438	\$370,000	\$330,000	-11%
Highway Aid	26,097,870	26,071,410	27,430,629	5%
Law Enforcement Aid	8,191,972	8,191,972	8,192,156	-
Tax on Deeds - Grantor Tax	1,406,248	1,780,000	1,780,000	-
Compensation Board	15,835,668	16,184,400	16,690,399	3%
Public Safety	1,006,034	1,302,404	1,491,074	14%
Transportation and Environmental Services	11,760,649	5,692,384	8,956,367	57%
Human Services	30,108,680	30,912,963	32,185,532	4%
Other	3,892,012	3,605,543	3,597,863	-
Total Revenue from the Commonwealth	\$98,657,570	\$94,111,076	\$100,654,020	7%

Plastic Bag Tax

In 2021, the General Assembly passed legislation allowing localities to adopt the fee for disposable plastic bags provided to customers for their purchases which Arlington County adopted effective January 1, 2022. Plastic bag tax revenue is expected to generate \$0.33 million in FY 2027. The revenue is used to offset the net tax support of qualifying environmental programs.

Highway Aid

The County receives Highway Aid as a result of Arlington's decision not to join the Commonwealth's secondary road system in 1932. The County assumed maintenance responsibilities for the secondary roads in Arlington and receives State highway aid for that function. These funds are derived primarily from the Commonwealth's collection of new car sales and gasoline taxes, and other vehicle-related fees and taxes. For the FY 2027 budget, highway aid reimbursements from the State are expected to increase five percent from the FY 2026 adopted levels.

Law Enforcement Aid

Law Enforcement Aid is provided to the County to partially fund salaries of law enforcement officers and to provide funds for their training in order to comply with the Code of Virginia Section 9.1-165. Arlington receives a percentage of law enforcement aid (“HB 599”) funding each year based on population, crime rates, and social service rates. For the FY 2027 budget, the County is projecting law enforcement aid at \$8.2 million.

Tax on Deeds – Grantor Tax

(§58.1-802): This is a tax on the grantor and is imposed at \$2.00 per \$1,000. \$1.00 per \$1,000 of the tax is split evenly between the state and the locality. The state rate increased by \$1.50 per

\$1,000 effective July 1, 2013, in the Northern Virginia Planning District. The additional revenues generated from this increase are deposited in the Northern Virginia Transportation Authority Fund with 30 percent of the funds distributed to the member localities for use on transportation projects and the remainder to be used for regional transportation projects. For FY 2027, Grantor Tax is projected to remain flat.

Compensation Board

The Commonwealth provides Compensation Board funding for support of elected officials who perform State-mandated and local functions, such as the Circuit Court Clerk, Commissioner of the Revenue, Treasurer, Sheriff, and Commonwealth's Attorney. Compensation Board revenue is expected to increase by 3.1 percent over the FY 2026 adopted budget.

Public Safety

Public Safety revenues from the Commonwealth include funding to the Fire Department for specific Fire and EMS expenses under Aid to Localities and Four for Life. Aid to Localities is based on fire-related insurance coverage and four for life is based on a \$4 charge per vehicle. In addition, the Department of Public Safety, Communications, and Emergency Management (DPSCM) receives funding from the Department of Emergency Management for the Local Emergency Performance Grant. Public Safety revenues from the Commonwealth are anticipated to increase 14.5 percent compared to the FY 2026 adopted budget.

Transportation and Environment Services

State Operating Assistance program funding to help fund ART and STAR with the goal of improving the quality and efficiency of public transportation services. State operating assistance is distributed among all eligible public transportation service providers using a performance-based funding methodology. Revenue from the Commonwealth for Transportation and Environmental Services is anticipated to increase 57.3 percent from the FY 2026 adopted budget.

Human Services

The Commonwealth provides the County with funding for a variety of Human Service needs (described below). Revenue from the Commonwealth for Human Services related needs is anticipated to increase four percent from the FY 2026 adopted budget.

Health Reimbursement

These funds are primarily from the Virginia Department of Health and allow Arlington to operate as one of two locally administered public health clinics in the Commonwealth. The County works with the community and regional organizations to prepare for public health emergencies, to control and prevent the spread of infectious diseases in the community, and to prevent disease and promote optimum health for at-risk populations.

Social Services

Social service funds from the State are used to provide services to qualifying families, adults, and children. These funds help support a variety of services such as adoption, foster care, public assistance, and senior assistance. The State's formula for funding is based on variables including population, incident rates, and State program reviews.

Mental Health / Intellectual Disability

The Commonwealth provides funding to support community-based mental health and support services, which includes residential services, case and care management services, individual therapy, specialized psychological testing, and family support and education.

Other

The “other” State revenue category includes various reimbursements to include, but not limited to, prisoner expense reimbursement in Sheriff for a portion of the cost to house inmates based on a set per-diem amount, reimbursement for various Juvenile and Domestic Relations District Court Functions such as group homes, Detention Diversion Program, Young Achievers Program, along with State funds for costs associated with intake, probation and parole. Additionally, State funds are received for reimbursement of juror costs, aid to libraries, and for the Victim Witness Grant Program.

REVENUE FROM THE FEDERAL GOVERNMENT

The federal government provides funding for employment assistance, housing programs, drug enforcement, aid to the elderly, and other programs.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Human Services	\$21,095,831	\$18,876,392	\$18,595,640	-1%
Transportation and Environmental Services	4,430	6,364,318	4,619,186	-27%
Public Safety	1,698,641	338,493	72,517	-79%
Other	311,419	334,896	334,091	-
Total Federal Revenue	\$23,110,321	\$25,914,099	\$23,621,434	-9%

Human Services

The Federal Government provides the County with funding for a variety of Human Service needs (described below). Revenue from the Federal Government for Human Services related needs is anticipated to decrease 1.5 percent from the FY 2026 adopted budget.

Mental Health

Federal pass-through revenue (i.e., federal grants to the state) from the Department of Behavioral Health and Developmental Services. Programs funded from the agency provide residential treatment for the seriously mentally ill, early intervention, and emergency response to mental health crises as well as the People Assisting the Homeless (PATH) Program.

Social Services

Social services revenue represents the largest single category of ongoing General Fund federal funds and is passed through the State’s budget to Arlington County. Since some of the federal social service programs are 100 percent reimbursable, revenue will change with changes in caseloads.

Substance Abuse

Federal substance abuse funds are used to prevent adverse social, legal, and medical conditions in individuals resulting from alcohol and drug dependency. Outpatient programs provide assessment, individual and group therapy, alcohol and drug education courses, relapse prevention services, psychological evaluations, urinalysis, and referral to community-based support groups. Residential programs provide individuals with initial assessments, referrals to appropriate programs, support during and after treatment, and connecting to other community resources.

Transportation and Environmental Services

Federal Commuter Assistance Funding provided through the Department of Rail and Public Transportation (DRPT) for commuter services such as employer outreach to increase commuter

benefits to employees, promote the use of alternative travel modes such as carpool and vanpool formation, parking management strategies, transportation demand management planning, and promotion of Transit/ Vanpool/ Bicycle Benefit Programs. Revenue from the Federal Government for Transportation and Environmental Services is projected to decrease 27.4 percent from the FY 2026 adopted budget.

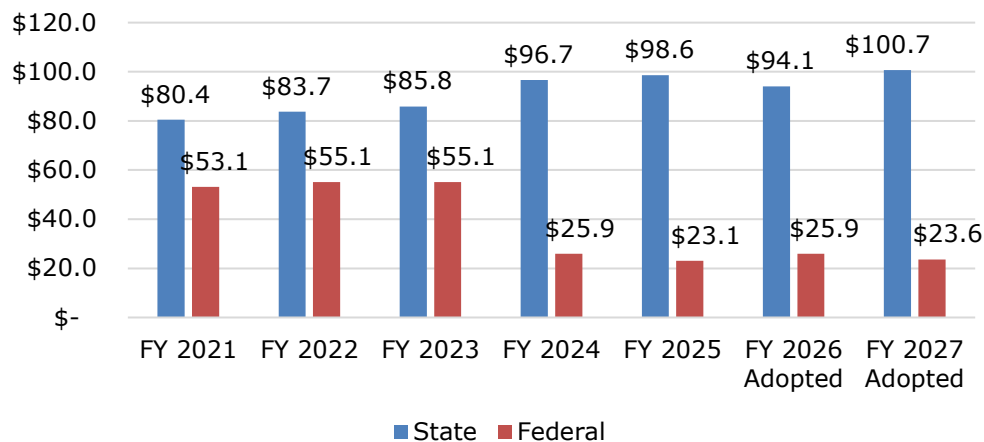
Public Safety

FY 2027 revenues decline 78.6 percent compared to the FY 2026 adopted budget primarily due to the regional loss of the Urban Areas Security Initiative (UASI) Regional Preparedness Grant. This line also includes actual, un-budgeted seized asset revenues.

Other

The remaining federal revenue includes grant funding from the U.S. Department of Justice (USDJ) for the Second Chance Act Pay for Success Program, along with other federal revenues in various departments to include JDR, Sheriff, and DPR. "Other" federal government revenues are anticipated to remain relatively flat with the FY 2026 adopted budget level.

State and Federal Government Revenue (in millions)



* FY 2024 Actuals and beyond reflect new chart of account changes.

MISCELLANEOUS REVENUE

These include revenue sources that do not fall under any other category and include one-time or pass-through funds. The "Other" category includes revenue to the Department of Human Services (DHS) for a lease agreement with Cherrydale Nursing Center, DHS reimbursement revenue for a medical withdrawal program, funds for our share of taxes from the Reworld's Waste-to-Energy Plant, special event reimbursements for Fire, DES transportation-related miscellaneous revenues, and miscellaneous county fair revenues along with participant athletic field maintenance revenues within the Department of Parks and Recreation (DPR).

	FY 2025 Actual*	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Sale of Land and Buildings	\$74,600	\$15,000	\$70,000	367%
Affordable Housing Investment Fund (AHIF)	9,994,598	-	-	-
Other	10,518,050	2,362,930	2,901,542	23%
GASB	7,982,906	-	-	-
Total	\$28,570,154	\$2,377,930	\$2,971,542	25%

* FY 2025 actual revenues received reflect the Governmental Accounting Standards Board (GASB) standards for Statement No. 87 on leases and Statement No. 96 for subscription-based software. See the County Government GASB Summary for department details in the front section of the budget book.

TRANSFERS FROM OTHER FUNDS, PRIOR YEAR FUND BALANCE & OTHER REVENUE

Transfers to the General Fund include a transfer from the Automotive Fund to cover its share of insurance costs (\$130,000) along with a one-time fund balance transfer, funding from the Transportation Capital Fund for operating costs of specific ART routes (\$6.2 million), funding for the administration of the business improvement districts (BIDs) (Rosslyn, National Landing, and Ballston), and funding from various Trust and Agency accounts. Furthermore, there is a budgeted transfer of \$2.4 million from the Industrial Development Authority (IDA) to the County from the collection of user fees in the Ballston skating facility to pay the debt on the taxable revenue bonds that the County issued in CY 2006.

Typically, funds unspent (under-expenditures or increased revenues) from previous fiscal years have been used to support one-time expenses in subsequent year's budgets. For FY 2027, the adopted budget includes \$7,273,587 in carryover funds. These funds are primarily attributable to the adopted 2.0-cents real estate tax rate increase, which will generate additional one-time revenues in FY 2026.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Transfers	\$24,527,765	\$10,421,705	\$11,052,511	6%
Prior Year Adjusted Balance	221,600,949	29,417,686	7,273,587	-75%
Other	76,860	62,000	72,500	17%
Total	\$246,205,573	\$39,901,391	\$18,398,598	-54%

TOTAL GENERAL FUND REVENUES

Below is a summary of the revenue categories previously described as well as total revenues for the General Fund in Fiscal Years 2025 (actual), 2026 (adopted), and 2027 (adopted).

General Fund Revenues	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Real Estate Tax	\$928,825,454	\$939,214,670	\$967,811,835	3%
Personal Property Tax	144,885,030	150,132,147	155,182,039	3%
BPOL Tax	92,394,582	96,242,581	94,200,000	-2%
Local Sales Tax	54,795,088	56,500,000	58,200,000	3%
Recordation Tax	4,450,723	5,500,000	6,000,000	9%
Transient Occupancy Tax	25,517,705	29,000,000	25,400,000	-12%
Cigarette Tax	1,960,089	1,950,000	1,800,000	-8%
Meals Tax	50,560,320	67,000,000	66,300,000	-1%
Utility Tax	17,232,698	17,200,000	17,200,000	-
Communications Tax	4,869,051	4,860,000	4,800,000	-1%
Other Taxes	15,560,772	15,695,000	15,495,000	-1%
Total Local Taxes	1,341,051,512	1,383,294,398	1,412,388,874	2%
Licenses, Permits & Fees	17,129,035	22,799,006	24,559,616	8%
Use of Money and Property	47,778,624	41,210,117	31,650,233	-23%
Outside Charges for Services	75,394,267	78,377,863	85,388,624	9%
Commonwealth	98,657,570	94,111,076	100,654,020	7%
Federal Government	23,110,321	25,914,099	23,621,434	-9%
Miscellaneous Revenue	28,570,154	2,377,930	2,971,542	25%
Transfers & Other	24,604,624	10,483,705	11,125,011	6%
Total Non-Tax Revenue	315,244,594	275,273,796	279,970,480	2%
TOTAL (excluding prior year balance)	1,656,296,107	1,658,568,194	1,692,359,354	2%
Prior Year Adjusted Balance	221,600,949	29,417,686	7,273,587	-75%
Total (including Prior Year Balance)	\$1,877,897,056	\$1,687,985,880	\$1,699,632,941	1%

BALLSTON QUARTER TAX INCREMENT FINANCING FUND (Fund 201)

In July 2016, the County Board approved the Ballston Quarter Community Development Authority (CDA), the first CDA to be created in Arlington. Creation of the CDA gives the County a financing mechanism to fund certain public infrastructure costs associated with the Ballston Quarter public-private redevelopment. To fund the bonds issued for public infrastructure improvements, the Ballston Quarter Development and Financing Agreement created the Ballston Quarter Tax Increment Financing (TIF) district, which dedicates funding in an amount up to 65 percent of the incremental real property, sales and use, and meals tax revenues generated within the TIF district boundaries with a base year of 2015. The baseline CY 2015 TIF values are: Real estate tax of \$158,050,200; sales tax of \$55,241,900; and meals of \$14,366,400.

The FY 2027 adopted budget reflects the CY 2026 assessed values in the TIF district. Because TIF revenues are based on incremental growth over the base year, revenues grow more quickly than assessments. FY 2027 revenue is expected to increase due to the adopted 2.0 cent increase in the real estate tax rate along with the inclusion of an expected FY 2027 special assessment on the Series 2016B bonds. These increases are partially offset by lower meals tax revenues. Funds will be transferred to the trustee for the Ballston Quarter CDA to fund the project stabilization fund as part of the Ballston Quarter CDA Series 2016A and Series 2016 B bond issuance.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Real Estate Tax	\$1,265,663	\$1,641,359	\$1,672,490	2%
Local Sales Tax	-	-	-	-
Meals Tax	723,216	1,021,128	900,000	-12%
Miscellaneous Revenue	1,118,090	-	1,374,156	-
Total	\$3,106,969	\$2,662,487	\$3,946,646	48%

TRAVEL AND TOURISM PROMOTION FUND (Fund 202)

Arlington County's enabling legislation to levy an additional Transient Occupancy Tax add-on (0.25 percent) to support this fund was reinstated by the Virginia General Assembly for the FY 2017 budget year with a sunset effective June 30, 2018. In the 2018 legislative session, there was a bill passed and signed by the Governor to extend this sunset to July 1, 2021. In the 2020 legislative session, a bill was passed and signed by the Governor to remove the sunset date. Funds are used to market and promote tourism in Arlington County. In FY 2026, the General Fund transfer was eliminated. In FY 2027, revenues decline 12 percent due to lower Transient Occupancy Tax revenues.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Transient Occupancy Tax	\$1,275,828	\$1,450,000	\$1,270,000	-12%
Miscellaneous State Revenue	45,000	-	-	-
Transfer In	217,473	-	-	-
Total	\$1,538,301	\$1,450,000	\$1,270,000	-12%

BALLSTON SPECIAL ASSESSMENT DISTRICT FUND (Fund 203)

In December 2010, the Arlington County Board established a service district in the Ballston area. The purpose of the district is to provide supplemental services to those already provided by the County government. In CY 2011, an additional real estate tax levy on commercially zoned properties was approved to fund additional services and programs within the district's boundaries. A non-profit

organization, representing owners and tenants of properties in the district, was established to manage the additional services and related activities in the district.

- The CY 2026 real estate tax rate is \$0.045 for each \$100 of assessed value, no change from the CY 2025 rate.
- ↓ BID expenditures and revenues decrease by 14 percent due to lower assessments.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Service District Revenue	\$1,290,352	\$1,217,155	\$1,051,616	-14%

ROSSLYN SPECIAL ASSESSMENT DISTRICT FUND (Fund 204)

In December 2002, the Arlington County Board established a service district in the downtown Rosslyn area. The purpose of the district is to provide supplemental services to those already provided by the County government. Each year an additional real estate tax levy is approved to fund the additional services and programs within the district's boundaries. The Rosslyn Business Improvement Corporation, an organization whose board of directors and committee membership includes owners and tenants of properties in the district as well as County and neighborhood representatives, submits a work program and budget for the Arlington County Board's consideration.

- The CY 2026 real estate tax rate is \$0.078 for each \$100 of assessed value, no change from the CY 2025 rate.
- ↓ BID expenditures and revenues decrease by eight percent due to lower assessments.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Service District Revenue	\$4,351,355	\$4,325,127	\$3,992,703	-8%

NATIONAL LANDING SPECIAL ASSESSMENT DISTRICT FUND (Fund 205)

In April 2006, the Arlington County Board established a service district in the downtown Crystal City area. The purpose of the district is to provide supplemental services to those already provided by the County government. Each year an additional real estate tax levy is approved to fund the additional services and programs within the district's boundaries. The National Landing Business Improvement Corporation, an organization whose board of directors and committee membership includes owners and tenants of properties in the district as well as County representatives, submits a work program and budget for Arlington County Board consideration. In September 2019, the County Board passed an ordinance to expand the boundaries of the BID to include an additional 80 parcels from the Pentagon City and Potomac Yard submarkets. In April 2020, the County Board passed an ordinance to change the name from the Crystal City BID to the National Landing BID.

- The CY 2026 real estate tax rate is \$0.043 for each \$100 of assessed value, no change from the CY 2025 tax rate.
- ↓ BID expenditures and revenues decrease by two percent due to lower assessments.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Service District Revenue	\$4,981,692	\$5,022,575	\$4,903,041	-2%

COMMUNITY DEVELOPMENT FUND (Fund 206)

The Community Development Fund is used to address low- and moderate-income housing needs and other community projects. The Community Development Block Grant (CDBG) program was established as a separate special revenue fund in FY 1987 to comply with requirements of the federal Department of Housing and Urban Development (HUD). FY 2027 revenue is anticipated to increase 17 percent.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Program Income	\$459,735	\$550,000	\$900,000	64%
CDBG Grants	2,145,048	1,329,439	1,392,150	5%
HOME Grants	69,879	698,792	771,439	10%
CSBG Grants	317,242	363,825	382,283	5%
Total	\$2,991,904	\$2,942,056	\$3,445,872	17%

HOUSING CHOICE VOUCHER FUND (Fund 208)

This program provides vouchers for housing to eligible Arlington County residents. Federal funds are used for the administrative costs of the program as well as for the rental subsidy payments.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Housing Assistance	\$25,659,562	\$26,802,256	\$26,794,181	-
Administrative Fees	2,559,438	2,543,429	2,472,736	-3%
Interest	76,260	80,000	80,000	-
HOPWA Grant	52,396	-	-	-
Miscellaneous	13,425	20,000	20,000	-
Total	\$28,361,081	\$29,445,685	\$29,366,917	-

GENERAL CAPITAL PROJECTS FUND (Fund 313)

The General Capital Projects Fund accounts for the capital projects for general government functions, which are financed under the County's Pay-As-You-Go (PAYG) Capital Program. The program areas include local parks and recreation, transportation, community conservation, government facilities, technology, and regional contributions. The revenue in the table on the following page includes both current funding from the total transfer from the County's General Fund to PAYG capital and revenue that has been carried over as fund balance and not received as new funding. Refer to the PAYG section of the budget for more details on the funding sources supporting the County's PAYG capital plan.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Developer Contributions	\$13,974,540	-	-	-
Cable TV	502,996	-	-	-
State revenue	984,205	-	-	-
Federal revenue	133,243	-	-	-
Bond premium	-	\$4,000,000	-	-100%
Line of Credit Proceeds	14,548,656	9,141,000	\$11,000,000	20%
Transfer in	23,378,000	19,469,000	6,837,000	-65%
Fund balance previous year	-	1,300,000	2,013,000	55%
Misc. Revenue	4,467,437	-	-	-
Total	\$57,989,077	\$33,910,000	\$19,850,000	-41%

TRANSPORTATION CAPITAL FUND (Funds 330 & 331)

In April 2007, the General Assembly passed HB 3202, which authorized northern Virginia localities to impose a tax of up to \$0.25 per \$100 of assessed real property on properties used or zoned for commercial or industrial purposes in order to fund transportation initiatives. As part of the FY 2009 budget deliberations, the County Board adopted a commercial real estate tax of \$0.125 per \$100, with revenue to be deposited in the new Transportation Capital Fund. In 2010, the General Assembly capped this tax rate at \$0.125 per \$100 of assessed real property value. For the FY 2027 adopted budget, revenue for the Transportation Capital Fund is projected at \$32.4 million with the tax rate remaining at \$0.125. Of this total revenue, the commercial real estate tax is projected to generate \$19.8 million in FY 2027, which is 13.9 percent (\$3.2 million) lower than FY 2026 due to assessment declines.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Commercial Real Estate Tax	\$22,781,556	\$23,006,191	\$19,798,968	-14%
NVTA Local Share	12,239,452	12,016,932	12,631,514	5%
NVTA Regional Share	12,268,112	-	-	-
Federal Transportation Grants	21,337,636	-	-	-
Miscellaneous	1,512,212	-	-	-
Total	\$70,138,967	\$35,023,123	\$32,430,482	-7%

CRYSTAL CITY, POTOMAC YARD, AND PENTAGON CITY TAX INCREMENT FINANCING FUND (Fund 335)

In October 2010, the Arlington County Board established a tax increment financing area in support of the Crystal City Sector Plan and infrastructure that will benefit Potomac Yard and Pentagon City. Tax increment financing (TIF) is a mechanism used to support development and redevelopment by capturing the projected increase in property tax revenues in the area and investing those funds in improvements located in the designated area. Unlike a special district, it is not an additional or new tax. Rather, it redirects and segregates the increase in property tax revenues that would normally flow to the General Fund so that it can be used for a specified purpose. The amount of the tax increment revenue is determined by setting a baseline assessed value of all property in the area on January 1, 2011. In each subsequent year, the incremental increase in assessed values relative to the base year is determined and a portion of this incremental tax revenue is segregated and deposited to a separate fund.

The CY 2026 base real estate tax rate is \$1.053 for each \$100 of assessed property value. The FY 2027 adopted budget maintains the increment of the tax allocated to the TIF at 25 percent of the projected tax revenue generated from the incremental assessment growth between January 2011 and January 2026 in the Crystal City TIF area at the adopted CY 2026 tax rate. Total assessed value in the Crystal City TIF district decreased 2.3 percent from CY 2025 to CY 2026.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Real Estate	\$5,650,116	\$5,578,170	\$4,835,240	-13%
NVTA Regional Share	5,259,793	-	-	-
State Aid	112,714	-	-	-
Miscellaneous	(250,000)	-	-	-
Total	\$10,772,623	\$5,578,170	\$4,835,240	-13%

COLUMBIA PIKE TAX INCREMENT FINANCING FUND (FUND 336)

In December 2013, the Arlington County Board established a tax increment financing area in support of the Columbia Pike Neighborhoods Area Plan that will benefit affordable housing initiatives and other public services and improvements. Tax increment financing (TIF) is a mechanism used to support development and redevelopment by capturing the projected increase in property tax revenues in the area and investing those funds in improvements located in the designated area. Unlike a special district, it is not an additional or new tax. Rather, it redirects and segregates the increase in property tax revenues that would normally flow to the General Fund so that it can be used for a specified purpose. The amount of the tax increment revenue is determined by setting a baseline assessed value of all property in a County Board determined calendar year. In each subsequent year, the incremental increase in assessed values relative to the base year is determined and a portion of this incremental tax revenue is segregated and deposited to a separate fund. In the adopted FY 2018 budget, the County Board adjusted the TIF's baseline from the CY 2014 to the CY 2018 assessed value. The County Board has allocated 25 percent of the incremental tax revenue above the base year be deposited into the Columbia Pike TIF Fund. Beginning with the FY 2024 adopted budget, both existing balances and new revenue in this TIF are dedicated to the County's largest investment in preserving affordable housing along Columbia Pike – preserving the affordability of the 1,334-unit Barcroft Apartments.

In FY 2027, funding for the district is \$2.9 million based on a 3.0 percent increase in the real estate tax assessments in the TIF area. Because TIF revenues are based on the incremental growth over the base year, revenues change more quickly than assessments.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Total	\$2,293,364	\$2,309,890	\$2,893,570	25%

UTILITIES FUND (Fund 503)

The revenues for this self-supporting enterprise fund are derived from water/sewer service charges, water service connection fees, sewage treatment service charges, interest earnings, and other fees for service.

Water/sewer service charges are the largest source of revenue for the Utilities Fund and are derived from quarterly utility bills paid by residents and monthly or quarterly bills paid by commercial establishments. The FY 2027 adopted budget includes an overall increase of 1.5 percent to the water/sewer rates across all customer classes for the entire fiscal year. At the new rates, the average single-family house will pay \$13 more per year, or 1.6 percent, for water and sewer service based on an estimated household consumption of 48,000 gallons of water per year and assumed winter water usage of 11 TG per quarter. Individual residential customer impacts will vary based on their quarterly water consumptions and average winter quarter usage.

Water service connection fees are paid by new users to connect to the water system. The fee amount is based on the size of the pipe being connected into the water system. Sewage treatment charges are revenues received for operations and maintenance cost reimbursements from neighboring jurisdictions (Falls Church, Alexandria, and Fairfax County) and federal government installations and other entities, including the Pentagon and Reagan National Airport, which use the County sewage system but receive drinking water from other sources.

In the FY 2027 adopted budget, Utilities Fund revenues are projected to total \$121.1 million.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Interest	\$177,682	\$250,000	\$250,000	-
Water/Sewer Billing	110,922,688	109,699,590	112,139,535	2%
Water Service Connection Fee	1,096,204	1,590,000	1,590,000	-
Water Service Discontinuation	115,500	140,000	140,000	-
Meter Installation	27,575	35,000	35,000	-
Sewage Treatment Charges	5,214,371	5,250,000	5,671,922	8%
Late Fee	506,929	425,000	450,000	6%
New Account Fee	88,874	165,000	165,000	-
Turn-On Fee	8,663	10,000	10,000	-
Flow Test Fee	10,800	10,200	10,200	-
Pretreatment Fee	1,232	1,000	500	-50%
Utility Marking Fee	332,024	285,000	295,000	4%
Hazardous Household Material Fee	2,570	5,300	5,300	-
Miscellaneous Revenue	381,682	302,404	307,524	2%
Total	\$118,886,794	\$118,168,494	\$121,069,981	2%

UTILITIES CAPITAL PROJECTS FUND (Fund 519)

The Utilities Capital Projects Fund accounts for capital projects for the sanitary sewer collection system, water distribution system, and wastewater treatment plant. The projects are funded through interest earnings from fund balance, infrastructure availability fees paid by developers for capital costs necessary to upgrade the water distribution and sewage collection systems, and transfers from the Utilities Operating Fund. Sewage treatment charges are revenues received from neighboring jurisdictions (Falls Church, Alexandria, and Fairfax County) for reimbursement of a portion of the maintenance capital costs at the Water Pollution Control Plant.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Infrastructure Availability Fees	\$4,755,660	\$9,385,000	\$6,300,000	-33%
Sewage Treatment Service Charges	2,548,081	11,485,000	10,854,082	-5%
Interest	1,472,427	360,000	350,000	-3%
Transfer in from General Fund	104,918	104,918	104,918	-
Transfer In from Utilities Operating Fund	7,993,000	10,204,000	17,135,000	68%
Total	\$16,874,086	\$31,538,918	\$34,744,000	10%

STORMWATER OPERATING FUND (Fund 532)

Under the Sanitary District Act of 1929 (Chapter 161, *Acts of Assembly*, as amended), local governments in Virginia are authorized to establish sanitary districts to fund a variety of infrastructure needs, including stormwater drainage. The County established its own sanitary district in 1930 that encompassed the entire jurisdiction. This tax ranged from \$0.01 per \$100 of assessed value in FY 2009 to \$0.017 in FY 2023 in order to fund stormwater management initiatives. Effective January 1, 2024, the County Board repealed Section 26-13 of the Arlington County Code to eliminate the Sanitary District Tax and adopted an amendment to Chapter 26 to create a new Stormwater Utility, setting the rate at \$258 per equivalent residential unit (ERU). For FY 2027, the rate increased to \$268 per equivalent residential unit (ERU).

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Utility Fee Revenues	\$17,278,240	\$17,157,730	\$17,976,880	5%
Stormwater Fee Relief	296,011	255,000	304,430	19%
Fines & Fees	1,486,434	1,517,385	1,562,907	3%
Miscellaneous Revenues	181,587	100,000	100,000	-
Transfer from 101	296,011	255,000	304,430	19%
Total	\$19,538,283	\$19,285,115	\$20,248,647	5%

STORMWATER CAPITAL PAYGO FUND (Fund 533)

The Department of Environmental Services is responsible for managing the Stormwater Management Fund. In prior budget years the Stormwater Management Fund was a combined fund for operations, maintenance, and capital projects funded through the Sanitary District Tax of \$0.017 per \$100 of assessed real property value. Effective January 1, 2024, Arlington County has implemented a Stormwater Utility, which has replaced the tax funding with utility fee funding based on a property's

impervious area. Starting in FY 2024, Stormwater Management Fund is now an enterprise fund. With the change in fund type, there is now a separate fund for operations and maintenance activities and a capital projects fund dedicated to the Pay-As-You Go capital program.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Grants	\$648,392	-	-	-
Interest	249,195	\$250,000	\$250,000	-
Transfer in	7,195,000	3,910,000	3,415,000	-13%
Total	\$8,092,587	\$4,160,000	\$3,665,000	-12%

BALLSTON GARAGE (Funds 540 & 548)

Revenues received from the Ballston Garage Fund are used to offset costs of operating the garage. Interest accrues from earnings on the fund balance. Parking revenues are payments by the users of the public parking facility, which are collected by the County's contract operator. In FY 2007, the eighth level of the parking garage was completed in part to support the Kettler Capitals Iceplex. Revenue from the operation of the lower seven levels of the parking garage is posted to a separate fund from revenue from the operation of eighth floor. However, for the purposes of the table below, the revenues from the two funds are combined.

In May 2012, the County raised parking rates at the garage in order to make capital improvements and to pay down principal on the outstanding bonds. The approved pay structure keeps the \$1 rate for the first three hours of parking and increases the graduated hourly rates over three hours anywhere from \$0.50 to \$1.00. The graduated hourly rate also applies on the weekends. The five-day monthly rate is \$105, and the maximum daily rate is \$10.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Parking Revenue	\$3,595,072	\$3,549,600	\$3,748,616	6%
Fund Balance Previous Year	-	2,006,338	2,196,488	9%
Total	\$3,595,072	\$5,555,938	\$5,945,104	7%

CPHD DEVELOPMENT FUND (Fund 570)

In September 2007, the County Board established the self-supporting CPHD Development Fund to provide a dedicated funding source for all building, trade, zoning and other development-related fee services. Beginning on July 1, 2008, revenue from a variety of fees that had previously gone to the General Fund began posting to this new fund, including building, electrical, plumbing, occupancy, and elevator certificate permits.

FY 2027 adopted fee revenues are projected to increase primarily due to an inflationary increase of three percent along with a new fee being added in ISD for alterations greater than 50,000 square feet to capture the increased complexity and staff time for alteration permits associated with adaptive reuse projects.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Inspection Services Fees	\$16,620,704	\$24,286,496	\$25,150,510	4%
Zoning Fees	2,183,327	4,153,121	4,289,514	3%
Transfer in from General Fund	-	1,734,821	1,493,398	-14%
Total	\$18,804,031	\$30,174,438	\$30,933,422	3%

AUTOMOTIVE EQUIPMENT FUND (Fund 609)

The Automotive Equipment Division of the Department of Environmental Services operates as an internal service fund and supports the County's automotive fleet.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
County & School Revenues	\$23,956,554	\$24,023,096	\$22,540,628	-6%
Sales of Surplus Equipment	1,563,071	300,000	490,000	63%
Miscellaneous Revenues	439,702	500	500	-
Transfers from Other Funds	-	476,916	-	-100%
Line of Credit Proceeds	2,234,422	-	6,863,934	-
Total	\$28,193,750	\$24,800,512	\$29,895,062	21%

PRINTING FUND (Fund 611)

Revenues in this internal service fund are received from outside agencies and the Arlington County Public Schools for printing and photocopying services, as well as a General Fund transfer for non-billable services. Revenues decline in FY 2027 due to the transition away from an on-premise County-run Print Shop to a decentralized, outsourced, contracted out model.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Services to Agencies	\$1,624,078	\$1,065,122	\$375,000	-65%
Transfer In from General Fund	297,312	297,312	206,910	-30%
Miscellaneous	278,634	-	-	-
Total	\$2,200,025	\$1,362,434	\$581,910	-57%

RESIDENTIAL TAXATION AND FEE TRENDS

During each budget cycle, tax and fee rate changes are reviewed in light of the costs of providing services to County residents. The following section is a brief analysis of the residential tax burden in Arlington County and other area jurisdictions. Arlington's tax rates continue to be very competitive with other Washington metropolitan area jurisdictions.

Real Estate Tax

At the adopted tax rate of \$1.053 per \$100 of assessed value, which is the base rate, the real estate tax bill for the average residential home will increase \$466, or 5.3 percent, in CY 2026. The average assessment for a single-family home increased 3.3 percent, from \$854,900 in CY 2025 to \$882,900 in CY 2026.

REAL ESTATE TAX PAYMENT Average Single Family Home

Calendar Year	Average Assessed Value	Tax Rate	Tax Payment	Tax Payment Increase
2017	\$617,200	\$0.993	\$6,129	\$227
2018	\$640,900	\$0.993	\$6,364	\$235
2019	\$658,600	\$1.013	\$6,672	\$308
2020	\$686,300	\$1.013	\$6,952	\$280
2021	\$724,400	\$1.013	\$7,338	\$386
2022	\$762,700	\$1.013	\$7,726	\$388
2023	\$798,500	\$1.013	\$8,089	\$363
2024	\$824,700	\$1.033	\$8,519	\$430
2025	\$854,900	\$1.033	\$8,831	\$312
2026 Adopted	\$882,900	\$1.053	\$9,297	\$466

The average single-family assessment is calculated by determining the mean value of all single-family detached, townhouse, and condominium properties in the County as of January 1st of each year per the Department of Real Estate Assessments. For CY 2026, a similar "average value" was calculated for apartment units across the County. This measure is being calculated to illustrate a similar proxy for residents of apartment units. While these residents do not directly pay real estate taxes (similar to renters in single-family detached/attached/condo homes), they are indirectly contributing to the payment of real estate taxes supporting the County's budget. For this proxy apartment calculation, the estimate for CY 2026 is an average unit value of \$373,772. This calculation is based on the CY 2026 assessment base for apartments (excluding new construction) as determined in January 2026 by the Department of Real Estate Assessments divided by the 65,008 apartment units as estimated by the Department of Community Planning and Housing Development (CPHD). ($\$24,298,144,400$ apartment tax base (without new construction) / 65,008 apartment units = \$373,772)

Personal Property Tax

For residents, vehicles are generally the item for which the personal property tax is paid. In CY 2006, the personal property tax rate was increased from \$4.40 per \$100 of assessed valuation to \$5.00. The valuation method uses the average loan value, which is approximately ten percent lower than the trade-in value, and results in an effective personal property tax rate of \$4.50. The following chart illustrates the average assessed value of motor vehicles in the County over the past decade.

PERSONAL PROPERTY TAX BILL FOR TYPICAL HOUSEHOLD*

(Assumes 2.0 Cars Per Household)

Calendar Year	Average Assessed Value per Car	Tax Rate	Tax Payment For 2 Cars
2017	\$10,303	\$5.00	\$1,030
2018	\$10,020	\$5.00	\$1,002
2019	\$10,663	\$5.00	\$1,066
2020	\$10,286	\$5.00	\$1,029
2021	\$11,368	\$5.00	\$1,137
2022 (88%)**	\$12,235	\$5.00	\$1,224
2023	\$11,823	\$5.00	\$1,182
2024	\$11,592	\$5.00	\$1,159
2025	\$12,471	\$5.00	\$1,247
2026 (projected)	\$12,458	\$5.00	\$1,246

*Does not reflect the State's fixed block grant distribution, which reduces the amount each household pays.

Refuse Collection and Disposal Fees

The current Household Solid Waste Rate remains at \$415.75. Any changes to this rate will be advertised and adopted after the FY 2027 budget is adopted. This rate achieves the County's objective of 100 percent recovery of household refuse and food scraps collection, disposal and recycling costs, leaf collection costs and overtime costs associated with brush and metal collection.

Fiscal Year	Refuse/ Recycling Fee
2018	\$314.16
2019	\$316.16
2020	\$306.00
2021	\$319.03
2022	\$318.61
2023	\$307.89
2024	\$406.14
2025	\$415.75
2026	\$415.75
2027	\$415.75

Water/Sewer Service Fees

For FY 2027, the adopted water and sewer rates represent an overall increase of 1.5 percent across all customer classes for the entire fiscal year which is estimated to increase the average residential cost by \$13 or 3.7 percent.

Fiscal Year	Water/Sewer Service Rate*	Average Annual Residential Cost
2017	\$13.27	\$636.96
2018	\$13.62	\$653.76
2019	\$13.62	\$653.76
2020	\$13.80	\$662.40
2021	\$14.20	\$681.60
2022	\$14.35	\$711.00
2023	variable**	\$742.00
2024	variable**	\$768.00
2025	variable**	\$806.00
2026	variable**	\$835.00
2027 Adopted	variable**	\$848.00

*Per thousand gallons; median usage equals 48,000 gallons per year.

**Rate structure changed beginning January 1, 2022. Rates differ among customer classes and based on individual usage.

Major Residential Taxes and Fees

The following chart summarizes the major residential taxes and fees for Arlington County for the average household. The chart uses the adopted tax and fee rates for FY 2024 through FY 2027. Due to assessment increases on the average residential home, a 2.0 cents increase to the real estate tax rate, increases to the stormwater fee and water/sewer rate, partially offset by a slight decrease to the average personal property tax bill amount, the total adopted tax and fee payment for the average residential homeowner is anticipated to increase \$444 or 4 percent in FY 2027.

	FY 2024	FY 2025	FY 2026	FY 2027 Adopted	% Change '26 to '27
Real Estate Tax (excludes sanitary district tax/fee)	\$8,089	\$8,519	\$8,831	\$9,297	5%
Sanitary District Tax / Fee*	136	258	258	268	4%
Personal Property**	670	653	720	736	2%
Refuse Fee*****	406	416	416	416	-
Water / Sewer Service***	788	806	835	848	2%
Residential Utility Tax****	72	72	72	72	-
Total	\$10,161	\$10,724	\$11,132	\$11,637	5%

*Effective January 1, 2024, the County Board voted to repeal the sanitary district tax of \$0.017 per \$100 of assessed value and replaced it with a new stormwater utility fee of \$258 per equivalent residential unit (ERU). The majority of homes in the County are one ERU or under, so for FY 2027, the average homeowner is estimated to pay \$268 or less.

**Assumes two conventional vehicles per household, the approximate average number of vehicles owned per Arlington household. The personal property tax figures reflect PPTRA relief funds based on the conventional vehicle amount.

*** Water/sewer rate reflects 48 thousand gallons of water

**** Residential Utility tax assumptions are based on the ceiling rates.

***** Refuse fee for FY 2027 is based on the CY 2026 rate. Any changes to this rate for CY 2027 will be advertised and adopted at a later date.

The following chart compares the estimated major residential taxes and fees for the Northern Virginia jurisdictions for the average household using Calendar Year 2026 rates and assessments.

**Calendar Year 2026 Regional Comparison
Estimated Annual Local Taxes and Fees Per Average Household**

	Arlington County	City of Alexandria	Fairfax County	City of Falls Church	City of Fairfax	Prince William County	Loudoun County
Average Residential Assessment	\$882,900	\$757,709	\$829,895	\$1,211,200	\$726,287	\$590,571	\$797,700
Estimated Taxes							
Real Estate ¹	9,297	8,600	9,573	14,292	7,789	5,534	6,421
Personal Property ²	1,246	1,328	1,139	1,196	1,029	872	770
Residential Consumer Utility ³	72	98	96	180	234	72	65
Subtotal	\$10,615	\$10,026	\$10,808	\$15,668	\$9,052	\$6,478	\$7,256
Estimated Fees							
Water/Sewer ⁴	848	1,328	937	900	998	877	819
Solid-Waste/Recycling ⁵	416	500	630	336	n/a	515	515
Decal/Registration Fee ²	-	-	66	66	66	66	-
Stormwater Fee ⁶	268	357	n/a	327	180	67	n/a
TOTAL	\$12,147	\$12,211	\$12,441	\$17,297	\$10,296	\$8,003	\$8,591

¹ Represents the estimated real estate tax bill based on each locality's average single family home value and the adopted tax rate(s). Rates include the base real estate tax rate plus jurisdiction wide add-on rates for stormwater, pest control, fire and rescue services, etc. as appropriate for each jurisdiction. See table on next page.

² Estimate based upon 2.0 cars per household and assumes the same average vehicle value of \$12,458. However, given that Arlington and Loudoun use a lower assessment, the actual average car value for the other jurisdictions may be higher. Taxes do not reflect the State's fixed block grant to localities for vehicle tax relief and the adopted method of distribution.

³ Average household utility tax bills for natural gas, electricity, and water are based on the ceiling tax rates. The City of Alexandria's water tax is 15% of a resident's monthly water service charge; an annual amount of \$26 is used above based on calculations from the City of Alexandria.

⁴ Assumes average single-family residence uses 48,000 gallons of water per year (11,000 sewer per quarter). Estimates are based on adopted FY 2027 rates.

⁵ Residents in Fairfax City pay for the solid waste/recycling fee as part of their real estate taxes. Loudoun & Prince William Counties do not offer this service. Instead, residents pay private haulers directly. Most Fairfax County residents also pay a private hauler, but County collection is available in designated areas. For Loudoun and Prince William County, the amounts shown represent the average fees charged in Arlington, Alexandria, and Fairfax County. The annual fee for the city of Falls Church is based on a 65-gallon cart.

⁶ Effective January 1, 2024, Arlington repealed the sanitary district tax rate (\$0.017) and replaced it with a Stormwater Utility fee. Fairfax County's real estate tax rate includes an additional levy for Stormwater.

**COMPARISON OF NORTHERN VIRGINIA JURISDICTIONS' REAL ESTATE TAX BILL ⁽¹⁾
FOR THE AVERAGE SINGLE-FAMILY HOME ⁽²⁾**

	TAX YEAR 2025			TAX YEAR 2026			CHANGE FROM 2025 TO 2026			PERCENT CHANGE		
	Tax Rate	Average Assessed Value	Estimated Tax Payment	Tax Rate	Average Assessed Value	Estimated Tax Payment	Change in Tax Rate	Change in Average Assessed Value	Change in Tax Payment	Change in Tax Rate	Change in Average Assessed Value	Change in Tax Payment
Arlington	\$1.0330	\$854,900	\$8,831	\$1.0530	\$882,900	\$9,297	\$0.020	\$28,000	\$466	1.9%	3.3%	5.3%
Alexandria	\$1.1350	\$729,925	\$8,285	\$1.1350	\$757,709	\$8,600	-	\$27,784	\$315	-	3.8%	3.8%
City of Fairfax	\$1.0550	\$694,503	\$7,327	\$1.0725	\$726,287	\$7,789	\$0.018	\$31,784	\$462	1.7%	4.6%	6.3%
City of Falls Church ³	\$1.1850	\$1,159,086	\$13,735	\$1.1800	\$1,211,200	\$14,292	(\$0.005)	\$52,114	\$557	-0.4%	4.5%	4.1%
Fairfax County ⁴	\$1.1235	\$798,053	\$8,966	\$1.1210	\$829,895	\$9,303	(\$0.002)	\$31,842	\$337	-0.2%	4.0%	3.8%
Loudoun County	\$0.8050	\$780,100	\$6,280	\$0.8050	\$797,700	\$6,421	-	\$17,600	\$141	-	2.3%	2.2%
Prince William Co. ⁵	\$0.9805	\$570,600	\$5,595	\$0.9780	\$590,571	\$5,776	(\$0.003)	\$19,971	\$181	-0.3%	3.5%	3.2%

¹ Real Estate tax bill is calculated at each jurisdiction's current real estate tax rate per \$100 of the jurisdiction's average single-family home value.

² Average single-family home value is based on all residential property including single family detached, semi-detached dwellings, condominiums, cooperatives, and townhouse residences.

³ City of Falls Church uses the median home value.

⁴ Tax rate for Fairfax County includes an additional levy for infestation prevention.

⁵ Tax rate for Prince William County includes additional levies for fire and rescue and mosquito and forest pest management.

CALENDAR YEAR 2026 SELECTED BUSINESS, PROFESSIONAL, AND OCCUPATIONAL LICENSE TAX RATES*

	Arlington County	City of Alexandria	City of Falls Church	City of Fairfax	Fairfax County	Loudoun County	Prince William County
FINANCIAL, REAL ESTATE, AND PROFESSIONAL SERVICES							
Professional Occupations	0.36	0.58	0.52	0.45	0.31	0.33	0.33
Real Estate Occupations	0.36	0.58	0.52	0.45	0.31	0.33	0.33
Renting	0.43 Com 0.28 Res	0.35 Com 0.50 Res	0.52 Com 0.38 Res	0.23 Com 0.50 Res	0.26	0.16	0.00
REPAIR, PERSONAL, AND BUSINESS SERVICES							
Special Occupational	0.36	0.40	0.36	0.30	0.31	0.33	N/A
Personal Services	0.35	0.35	0.36	0.30	0.19	0.23	0.21
Business Services	0.35	0.35	0.36	0.30	0.19	0.17	0.21
Repair Services	0.35	0.35	0.36	0.30	0.19	0.16	0.21
Amusements	0.25	0.36	0.36	0.30	0.26	0.21	0.21
Parking Lots	0.36	0.35	0.36	0.30	0.19	0.17	0.21
RETAIL SALES							
Retail Merchants	0.20	0.20	0.19	0.20	0.17	0.17	0.17
Restaurants	0.20	0.20	0.19	0.20	0.17	0.17	0.17
Filling Stations	0.10	0.20	0.19	0.20	0.17	0.17	0.17
CONTRACTING AND CONSTRUCTING							
Contractors	0.16	0.16	0.16	0.16	0.11	0.13	0.13
Builders/Developers	0.16	0.16	0.16	0.16	0.05	0.13	0.13
Wholesalers	0.08	0.05	0.08	0.05	0.04 **	0.05 **	0.05

* Based on each \$100 of gross receipts, unless otherwise noted.

** Based on each \$100 of gross purchases.

CALENDAR YEAR 2026 TAX RATES IN NORTHERN VIRGINIA JURISDICTIONS

Tax	Arlington County	City of Alexandria	City of Falls Church	City of Fairfax	Fairfax County	Loudoun County	Prince William County
Real Estate Tax Rate (base)	\$1.053	\$1.135	\$1.180	\$1.073	\$1.120	\$0.805	\$0.865
Additional Real Estate Tax Rates (all properties)	-	-	-	-	\$0.0335	-	\$0.0720
Special Districts Add-on Tax Rate	\$0.043 - \$0.078	\$0.200	-	\$0.080	\$0.019 - \$0.12	\$0.105-\$0.20	\$0.095 - \$0.15
Commercial Real Estate Add-on Tax Rate	\$0.125	-	-	\$0.125	\$0.125	-	-
Personal Property							
Vehicle Rate	\$5.00	\$5.33	\$4.80	\$4.13	\$4.57	\$3.09	\$3.50
Effective Vehicle Rate	\$4.50	\$5.33	\$4.80	\$4.13	\$4.57	\$2.78	\$3.50
Business Rate	\$5.00	\$4.75	\$5.00	\$4.13	\$2.00 - \$4.57	\$4.15	\$4.50
Newly Registered Vehicle Tax (state)	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%
Car Rental Tax							
State	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Local	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Motor Fuel Tax							
Gasoline	\$0.326 per gallon	\$0.326 per gallon	\$0.326 per gallon	\$0.326 per gallon	\$0.326 per gallon	\$0.326 per gallon	\$0.326 per gallon
Diesel	\$0.336 per gallon	\$0.336 per gallon	\$0.336 per gallon	\$0.336 per gallon	\$0.336 per gallon	\$0.336 per gallon	\$0.336 per gallon
Distributor Sales - Gasoline/Alternative Fuels	\$0.326 per gallon	\$0.326 per gallon	\$0.326 per gallon	\$0.326 per gallon	\$0.326 per gallon	\$0.326 per gallon	\$0.326 per gallon
Distributor Sales - Diesel	\$0.336 per gallon	\$0.336 per gallon	\$0.336 per gallon	\$0.336 per gallon	\$0.336 per gallon	\$0.336 per gallon	\$0.336 per gallon
Sales Tax							
State (see note)	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Local	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Meals Tax	5.0%	5.0%	4.0%	4.5%	4.0%	-	2.0%
Transient Occupancy Tax							
State	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Local	5.25%	6.5% plus \$1.25 per night/room	6.0%	10.5%	6.0%	5.0%	5.0%
BPOL							
Business Services	\$0.35	\$0.35	\$0.36	\$0.30	\$0.19	\$0.17	\$0.21
Professionals	\$0.36	\$0.58	\$0.52	\$0.45	\$0.31	\$0.33	\$0.33
Special Occupational	\$0.36	\$0.40	\$0.36	\$0.30		\$0.33	N/A
Contractors	\$0.16	\$0.16	\$0.16	\$0.16	\$0.11	\$0.13	\$0.13
Retail	\$0.20	\$0.20	\$0.19	\$0.20	\$0.17	\$0.17	\$0.17
Repair Services	\$0.35	\$0.35	\$0.36	\$0.30	\$0.19	\$0.16	\$0.21
Recordation Tax							
State (see note)	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25
Local (see note)	\$0.0833	\$0.0833	\$0.0833	\$0.0833	\$0.0833	\$0.0833	\$0.0833
Grantor's Tax							
State	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00
Local	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50
Bank Stock Tax							
State	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20
Local	\$0.80	\$0.80	\$0.80	\$0.80	\$0.80	\$0.80	\$0.80
Cigarette Tax, per 20 Cigarettes							
State (see note)	\$0.60	\$0.60	\$0.60	\$0.60	\$0.60	\$0.60	\$0.60
Local	\$0.40	\$1.26	\$0.85	\$0.85	\$0.40	\$0.40	\$0.40
Utility Tax on Commercial Users							
Electricity	\$1.15 plus \$0.00681/kWh	\$1.18 plus \$0.005578/kWh	\$0.92 plus \$0.004807/kWh	\$1.72 plus \$0.010112/kWh max=\$75.00	\$1.15 plus \$0.00594/kWh max=\$1,000	\$0.92 per mo. + \$0.005393/kWh max=\$72.00	\$2.29 plus \$0.013487/kWh max=\$100/mo.
Gas	\$0.845 plus \$0.06848/CCF	\$1.28 per dwelling unit plus \$0.023267 on each CCF	\$0.676 plus \$0.04098/CCF	\$1.27 plus \$0.05295/CCF max=\$75.00	\$0.845 plus \$0.04794/CCF max=\$300	\$0.676 per mo. + \$0.0304/CCF max=\$72.00	\$3.35 plus \$0.085/CCF max=\$100/mo.
Water	-	20% /1st \$150	8% of monthly bill	15% / \$500 max	-	-	-
Utility Tax on Residential Users							
Electricity	\$0.0 plus \$0.0111/kWh max=\$3.00	\$1.12 plus \$0.012075/kWh max=\$3.00	\$0.70 plus \$0.007535/kWh max=\$5.00	\$1.05 plus \$0.01136/kWh max=\$2.25	\$0.56 plus \$0.00605/kWh max=\$4.00	\$0.63 per mo. + \$0.006804/kWh max=\$2.70	\$1.40 plus \$0.01509/kWh max=\$3.00
Gas	\$0.0 plus \$1.038/CCF max = \$3.00	\$1.28 plus \$0.124444/CCF max=\$3.00	\$0.70 plus \$0.0039/CCF max=\$5.00	\$1.05 plus \$0.05709/CCF max=\$2.25	\$0.56 plus \$0.05259/CCF max=\$4.00	\$0.63 per mo. + \$0.06485/CCF max=\$2.70	\$1.60 plus \$0.06/CCF max=\$3.00
Water	-	15% of monthly bill	10% /1st \$50	15% /\$15 max	-	-	-
Communications Sales Tax							
State	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Wireless E-911 Tax							
State	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75
Plastic Bag Fee							
Local	\$0.05	\$0.05	\$0.05	\$0.05	\$0.05	\$0.05	\$0.00

NOTES

ADDITIONAL REAL ESTATE TAX RATE: Fairfax County (\$0.0325) imposes a tax rate on all properties for stormwater management. Prince William County charges a flat fee for stormwater management ranging from \$67.28 for a single family home and \$50.46 for townhouses, apartments, and condominiums. The cities of Falls Church, Alexandria, and Fairfax, along with Arlington County charge stormwater fees based on impervious area. Fairfax County imposes a county-wide levy for pest control (\$0.0010). Prince William imposes a near county-wide tax rate for mosquito and forest pest management (\$0.0020) and fire and rescue services (\$0.070).

SPECIAL DISTRICTS ADD-ON TAX RATES: There are three special business improvement taxing districts in Arlington: Rosslyn, National Landing (formerly Crystal City), and Ballston. The additional tax is used to fund additional services and programs within the districts' boundaries. Other jurisdictions have special tax districts related to transportation, sanitary sewers, water services, leaf collection, etc.

COMMERCIAL REAL ESTATE RATE: HB 3202, passed in 2007, allows Northern Virginia localities to impose an additional real estate tax on properties zoned or used for commercial and industrial purposes in order to fund transportation initiatives.

EFFECTIVE VEHICLE PERSONAL PROPERTY TAX RATE: Vehicles in Arlington County and Loudoun County are assessed using the average loan value from the J.D. Power Used Car Guide. Other neighboring jurisdictions use the average trade-in value which results in a lower assessment (about 10% less) for vehicles or an effective rate in Arlington of approximately \$4.50 and \$2.78 in Loudoun County. All vehicles including those of businesses are included in this category.

PERSONAL PROPERTY: Several neighboring jurisdictions have separate classes of vehicle rates for personal property (e.g. vehicles owned by elderly or disabled) and charge reduced rates. Arlington does not classify personal property via this method.

NEWLY REGISTERED VEHICLE TAX (STATE): The State of Virginia phased in a 1.15% increase to the newly registered vehicle, or "tinting," tax over a four-year period. A 4% rate was effective July 1, 2013; each year, the rate increased by 0.05% until it reached 4.15% on July 1, 2016. The revenue generated by the incremental increase in this tax rate is deposited into the State Highway Maintenance and Operating Fund.

CAR RENTAL: Beginning July 2004, the state increased its portion of the car rental tax to 6% with the additional 2% dedicated to the Virginia Public Building Authority for the Statewide Agencies Radio System (STARS). During the 2020 General Assembly, SB 735 was signed into law to establish taxation for peer to peer vehicle sharing platforms under the same rates (for large fleets).

MOTOR FUEL TAX: Effective July 1, 2020, the DMV Commissioner is no longer required to determine the statewide average wholesale price of a gallon of unleaded regular gasoline and diesel fuel for the purpose of determining the applicable cents per gallon in accordance with applicable tax rates. The tax was converted back to a cents-per-gallon tax with a rate of \$0.262 per gallon phased in over two years and is now indexed every year after.

SALES TAX: In 2004, sales tax was increased 1/2 percent from 3.5% to 4.0% (State portion excluding local option 1%). One-half of this rate change goes to the Schools in the various jurisdictions. Effective July 1, 2013, the statewide sales and use tax increased from 4.0% to 4.3% with the increased revenues dedicated to the Highway Maintenance and Operating Fund, the Intercity Passenger Rail Operating and Capital Fund, and the Commonwealth Mass Transit Fund. Further, the adoption of House Bill 2313 also established a 0.70% retail sales tax applicable to the Northern Virginia Planning District, which includes the counties of Arlington, Fairfax, Loudoun, and Prince William Counties; the cities of Alexandria, Fairfax, Falls Church, Manassas, and Manassas Park Cities; and the towns of Dumfries, Herndon, Leesburg, Purcellville, and Vienna. The additional revenues generated from this 0.70% increase in retail sales tax are deposited in the Northern Virginia Transportation Authority Fund, with 30% of the funds distributed to the member localities for use on transportation projects and the remainder to be used for regional transportation projects.

SALES TAX (Food): Food items are defined under the Food Stamp Act of 1977 (7 U.S.C. § 2012) to be food for home consumption by humans, including most grocery food items and cold prepared foods. Excluded from the definition of food are alcoholic beverages, tobacco, and prepared hot foods sold for immediate consumption. The 2022 Special Session of the General Assembly passed SB 451 which repealed the State's 1.5 percent food tax but retained the local 1.0 percent tax on these items.

MEALS TAX: The meals tax is paid in addition to sales tax. In 1991, Arlington instituted a 4% restaurant meals tax on most prepared foods offered for sale. During the 2020 General Assembly, HB 785 was signed into law permitting counties to impose food & beverage taxes of up to 6% (and eliminated requirement to hold a referendum). In FY 2026, the meals tax rate was increased from 4% to 5%.

TRANSIENT OCCUPANCY TAX: This tax is paid in addition to sales tax; the local rate is 5%. During the 2020 General Assembly, HB 785 was signed into law removing the limit on the rate counties may impose but dedicating revenue attributable to rates over 2% but less than 5% to tourism marketing (for jurisdictions that were not already permitted to levy higher rates including Arlington). The state rate for the Northern Virginia Planning District in effect beginning July 1, 2013 was increased from 2% to 3% effective May 1, 2021. The additional revenues generated from this 3% transient occupancy tax are deposited in the Northern Virginia Transportation Authority Fund, with 30% of the funds distributed to the member localities for use on transportation projects and the remainder to be used for regional transportation projects. In March 2016, the General Assembly voted to allow Arlington County to impose an additional transient occupancy tax of 0.25% to be designated and spent for the purpose of promoting tourism and business travel in the County. The County Board adopted this additional TOT in May to be effective beginning July 1, 2016. HB 62 from the 2020 General Assembly was passed to remove the sunset date and extend this additional tax permanently.

BPOL TAX: For CY 1997, Virginia jurisdictions changed the BPOL thresholds to comply with state law so that businesses with gross receipts under \$10,000 would not pay BPOL tax and businesses with gross receipts between \$10,000 and \$100,000 would pay a flat fee of \$50 or less. Effective January 1, 2001, the BPOL TAX on electric and natural gas is eliminated and replaced with a consumption tax.

RECORDATION TAX: In Virginia, localities can impose a tax of up to one third of the state rate. The state rate increased from \$0.15 per \$100 of recorded value to \$0.25 effective September 1, 2004. Arlington's current rate is \$0.0833 (1/3 of the state rate).

GRANTOR'S TAX (§58.1-802): This is a tax on the grantor and is imposed at \$2.00 per \$1,000. \$1.00 per \$1,000 of the tax is split evenly between the state and the locality. The state rate increased by \$1.50 per \$1,000 effective July 1, 2013 in the Northern Virginia Planning District. The additional revenues generated from this increase are deposited in the Northern Virginia Transportation Authority Fund with 30% of the funds distributed to the member localities for use on transportation projects and the remainder to be used for regional transportation projects.

BANK STOCK TAX: This is a franchise tax on the net capital gains of banks and trust companies. In Virginia, the rate is \$1.00 per \$100 of taxable value as of January 1. In Northern Virginia, localities receive 80% of this collection and the State receives 20%.

CIGARETTE TAX: As part of HB 5018, the budget for the FY 2004 - FY 2006 biennium, the state increased the state imposed cigarette tax from \$0.025 to \$0.20 effective September 1, 2004, and \$0.30 effective July 1, 2005. On May 21, 2020, the Governor signed the budget for the FY 2020 - FY 2022 biennium which increased the state cigarette tax rate from \$0.30 to \$0.60 per pack effective July 1, 2020 and allowed counties to charge a local tax of up to \$0.40 per pack effective July 1, 2021.

UTILITIES TAX: In FY 2008, Arlington imposed a residential utility tax rate on electricity and natural gas, the funds to be dedicated for environmental initiatives. Effective July 1, 2018, the commercial utility tax rates for electricity and natural gas were increased to \$1.15 plus \$0.00681/kWh and \$0.845 plus \$0.06848/CCF respectively; the residential utility tax rates for electricity and natural gas were increased to \$0.0111/kWh with a \$3 maximum per month and \$1.038/CCF with a \$3 maximum per month. Beginning in January 2007, the State eliminated local authority to impose a utility tax on telephones instead imposing a 5% tax on the sale price of all services provided. This tax law change affected all other local jurisdictions except Arlington since the other jurisdictions imposed a tax on telephones prior to CY 2007.

COMMUNICATIONS SALES TAX: Effective January 1, 2007, the State adopted a communications sales tax that is imposed on customers of communication services at the rate of 5% of the sales price of the service. This tax was adopted as part of the 2006 HB 568 and replaces many of the prior state and local communications taxes and fees with a centrally administered communications sales and use tax. Local authority to impose a utility tax on telephones was repealed by the State and replaced with a 5% communications tax. Arlington was not affected by this change since there was no tax in place at the time.

**FIVE-YEAR REVENUE SUMMARY
GENERAL FUND**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted
411101-Real Estate Taxes	877,802,114	914,598,903	940,419,860	953,289,670	980,886,835
411102-Real Estate Tax Refunds	(15,828,409)	(12,807,394)	(12,250,520)	(15,000,000)	(14,000,000)
411103-Int on Real Estate Tax Refunds	(292,893)	(190,375)	(155,118)	-	-
411104-Real Estate Penalty	762,725	655,816	725,516	800,000	800,000
411105-Real Estate Interest	151,001	143,387	85,716	125,000	125,000
411100-REAL ESTATE TAX	862,594,538	902,400,336	928,825,454	939,214,670	967,811,835
411201-Personal Property Taxes	68,004,744	73,343,305	70,026,166	72,560,000	76,809,892
411202-PPTRA State Reimbursement	31,252,147	31,252,147	31,252,147	31,252,147	31,252,147
411203-Personal Property Tax Refund	(1,949,475)	(1,997,484)	(1,842,695)	(1,800,000)	(1,800,000)
411204-Personal Property Tax Penalty	1,765,204	1,986,851	1,808,851	1,700,000	1,800,000
411205-Personal Property Tax Interest	280,484	315,294	308,316	320,000	320,000
411200-PERSONAL PROPERTY TAX	99,353,104	104,900,113	101,552,786	104,032,147	108,382,039
411307-Other Business Tangible Tax	42,460,522	43,970,235	43,964,225	46,200,000	46,900,000
411308-Other Business Tangible Tax Penalty	504,229	369,826	425,613	460,000	460,000
411309-Other Business Tangible Tax Interest	104,791	71,844	133,797	140,000	140,000
411310-Business Tangible refunds	(814,575)	(593,061)	(1,127,089)	(700,000)	(700,000)
411311-Interest on Business Tangibles Tax Refunds	(33,363)	(15,968)	(64,301)	-	-
411300-BUSINESS TANGIBLE TAX	42,221,604	43,802,875	43,332,244	46,100,000	46,800,000
411000-PROPERTY TAXES	1,004,169,245	1,051,103,324	1,073,710,485	1,089,346,817	1,122,993,874
412101-Business License Tax	85,452,754	91,120,141	94,502,999	98,000,000	96,400,000
412102-BPOL Taxes Refunds	(2,910,855)	(2,582,272)	(2,714,109)	(2,857,419)	(3,000,000)
412103-Interest on Business License Tax Refunds	(158,889)	(211,598)	(188,827)	-	-
412104-Business License Penalty	251,336	183,954	177,368	200,000	200,000
412105-Business License Interest	557,421	843,615	617,150	900,000	600,000
412100-BPOL	83,191,768	89,353,840	92,394,582	96,242,581	94,200,000
412201-Car Rental Gross Receipts Tax	8,232,438	8,338,431	8,372,732	8,500,000	8,300,000
412202-Peer To Peer Car Rental Tax	217,870	207,240	165,354	240,000	240,000
412200-CAR RENTAL TAX	8,450,308	8,545,671	8,538,085	8,740,000	8,540,000
412301-Bank Stock Tax	6,549,671	7,792,171	6,029,722	6,000,000	6,000,000
412303-Bank Franchise Tax Penalty	2,104	-	29,099	-	-
412304-Bank Franchise Tax Interest	558	-	5,280	-	-
412300-BANK STOCK TAX	6,552,332	7,792,171	6,064,100	6,000,000	6,000,000
412400-RECORDATION TAX	4,812,797	4,489,011	4,450,723	5,500,000	6,000,000
412501-Cigarette Tax	2,172,204	1,988,558	1,959,778	1,950,000	1,800,000
412503-Cigarette Tax Penalty	693	38	218	-	-
412504-Cigarette Tax Interest	151	1,413	93	-	-
412500-CIGARETTE TAX	2,173,049	1,990,009	1,960,089	1,950,000	1,800,000
412601-Comm Utility Tax Electricity	9,278,357	9,660,744	9,748,434	11,000,000	9,700,000
412602-Comm Utility Tax Natural Gas	1,232,978	1,180,874	1,216,499	-	1,300,000
412603-Res Utility Tax Electricity	3,100,765	3,182,005	3,231,864	3,200,000	3,200,000
412604-Res Utility Tax Natural Gas	2,957,339	3,002,940	3,035,901	3,000,000	3,000,000
412600-UTILITY TAX	16,569,439	17,026,563	17,232,698	17,200,000	17,200,000
412701-Short Term Rental	83,923	94,030	82,446	100,000	100,000
412702-Short Term Rental Tax Refund	-	-	-	-	-
412703-Short Term Rental Tax Penalty	-	313	-	-	-
412704-Short Term Rental Tax Interest	28	139	417	-	-
412700-SHORT TERM RENTAL TAX	83,951	94,482	82,863	100,000	100,000
412800-ESTATE TAX	118,964	92,307	116,178	105,000	105,000
412901-Consumption Tax	-	-	-	750,000	750,000
412902-Consumption Tax Electricity	602,037	609,655	627,961	-	-
412903-Consumption Tax Natural Gas	123,953	123,387	131,584	-	-
412900-CONSUMPTION TAX	725,991	733,042	759,545	750,000	750,000
412000-OTHER LOCAL TAXES	122,678,598	130,117,096	131,598,863	136,587,581	134,695,000
413101-Skill Games Tax	-	-	-	-	-
414100-LOCAL SALES TAX	53,332,446	54,742,592	54,795,088	56,500,000	58,200,000
414201-Transient Tax	22,723,240	24,723,334	25,527,132	29,000,000	25,400,000
414202-Transient Occupancy Tax Refund	(30,686)	(8,875)	(11,840)	-	-
414203-Transient Occupancy Tax Penalty	168	6,959	1,711	-	-
414204-Transient Occupancy Tax Interest	5,273	6,434	702	-	-
414200-TRANSIENT OCCUPANCY TAX	22,697,994	24,727,852	25,517,705	29,000,000	25,400,000
414301-Meals Tax	46,473,167	48,768,919	50,444,895	67,000,000	66,300,000
414302-Penalty Meals Tax	70,478	130,105	141,854	-	-
414303-Interest Meals Tax	73,759	51,200	47,602	-	-
414304-Meals Tax Refunds	(82,667)	(84,958)	(74,030)	-	-
414300-MEALS TAX	46,534,736	48,865,266	50,560,320	67,000,000	66,300,000
414000-CONSUMER TAXES	122,565,176	128,335,710	130,873,113	152,500,000	149,900,000
462101-Communication Tax	5,245,582	4,957,451	4,869,051	4,860,000	4,800,000
410000-LOCAL TAXES	1,254,658,601	1,314,513,582	1,341,051,512	1,383,294,398	1,412,388,874
421100-RIGHT OF WAY	951,045	771,319	1,019,565	1,123,000	1,123,000
421200-DES PERMITS	8,512,391	6,199,211	5,052,025	8,309,472	7,945,417
421300-BUILDING	1,400,545	886,870	569,429	1,000,000	1,000,000
421400-ZONING	688,860	549,252	1,273,047	1,596,827	1,486,143
421500-OTHER PERMITS AND FEES	94,711	74,653	90,455	83,000	78,000
421000-LAND USE PERMITS AND FEES	11,647,552	8,481,305	8,004,522	12,112,299	11,632,560
422100-COURTS CHARGES	264,735	196,947	173,643	311,500	186,500
422200-PUBLIC SAFETY FINES	4,794,003	5,536,675	8,725,410	10,125,357	12,109,646
422300-LAND USE	-	-	2,250	-	-
422400-OTHER FINES AND FORFEITURES	-	150	-	-	-

**FIVE-YEAR REVENUE SUMMARY
GENERAL FUND**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted
422000-FINES AND FORFEITURES	5,058,738	5,733,772	8,901,303	10,436,857	12,296,146
423100-OTHER LICENSES	296,898	195,118	175,378	200,000	580,000
423200-OTHER PUBLIC SAFETY FEES	49,917	39,335	47,832	49,850	50,910
423000-OTHER LICENSES/PERMITS/FEES	346,815	234,453	223,210	249,850	630,910
420000-LICENSES/PERMITS/FEES	17,053,105	14,449,529	17,129,035	22,799,006	24,559,616
431000-INVESTMENTS	17,912,087	43,706,069	37,932,316	30,500,000	20,500,000
432000-RENT	11,304,753	7,758,434	8,822,512	9,647,997	9,975,613
433000-OTHER USE OF MONEY AND PROPERTY	1,024,192	1,010,393	1,023,796	1,062,120	1,174,620
430000-USE OF MONEY AND PROPERTY	30,241,032	52,474,896	47,778,624	41,210,117	31,650,233
441100-COURTS CHARGES	243,193	224,655	269,572	323,100	321,800
441200-SHERIFF CHARGES	480,235	460,774	475,639	503,400	475,400
441000-SHERIFF AND COURTS CHARGES	723,428	685,430	745,211	826,500	797,200
442000-PUBLIC SAFETY CHARGES	5,636,310	6,728,221	6,503,111	6,231,500	6,563,250
443100-TRANSPORTATION CHARGES	11,082,780	14,764,033	16,661,455	17,287,877	19,427,453
443200-PUBLIC WORKS CHARGES	11,230,446	14,164,357	15,679,881	14,694,920	14,803,368
443000-ENVIRONMENTAL SERVICES CHARGES	22,313,226	28,928,390	32,341,336	31,982,797	34,230,821
444100-HUMAN SERVICES CHARGES	-	3,774,843	6,364,821	4,973,694	5,623,561
444200-CONVERTED HUMAN SERVICES CHARGES	4,754,691	551,104	196,306	-	-
444000-HUMAN SERVICES CHARGES	4,754,691	4,325,947	6,561,126	4,973,694	5,623,561
445100-RECREATION CHARGES	10,339,662	13,683,150	14,588,437	16,925,103	17,119,900
445200-PARK FACILITY CHARGES	1,066,687	1,500,710	1,629,975	1,715,291	1,963,210
445300-OTHER PARKS AND RECREATION CHARGES	2,665,586	54,550	88,685	50,000	68,000
445000-PARKS AND RECREATION CHARGES	14,071,934	15,238,409	16,307,097	18,690,394	19,151,110
446100-AED CHARGES	163,244	168,857	205,717	201,705	243,246
446200-LIBRARY CHARGES	49,722	73,009	80,862	76,300	90,000
446300-OTHER OUTSIDE CHARGES	12,153,825	12,648,081	12,649,806	15,394,973	18,689,436
446000-OTHER OUTSIDE CHARGES	12,366,791	12,889,946	12,936,386	15,672,978	19,022,682
440000-OUTSIDE CHARGES FOR SERVICES	59,866,380	68,796,343	75,394,267	78,377,863	85,388,624
451100-SALE OF ASSETS	1,804,371	8,301,943	93,485	15,000	90,000
451300-NON-GOVERNMENTAL GRANTS	6,237	7,856	46,250	15,000	15,000
451400-HOUSING FUND REVENUE	15,280,336	23,454,833	9,994,598	-	-
451600-OTHER MISCELLANEOUS	7,178,136	4,005,680	18,435,821	2,347,930	2,866,542
450000-MISCELLANEOUS REVENUE	24,269,079	35,770,312	28,570,154	2,377,930	2,971,542
461100-STATE GRANTS	-	-	30,960,123	37,585,397	42,114,269
461200-CONVERTED STATE GRANTS	15,254,271	17,481,712	6,782,681	-	-
462102-Motor Vehicle Carriers Tax	18,295	16,938	17,823	19,000	19,000
462103-Gasoline Tax	22,285,258	24,417,096	26,097,870	26,071,410	27,430,629
462104-Tax on Deeds - Grantor Tax	1,586,919	1,737,381	1,406,248	1,780,000	1,780,000
413103-Plastic Bag Tax	340,802	369,347	358,438	370,000	330,000
462100-STATE TAXES	24,231,274	26,540,762	27,880,379	28,240,410	29,559,629
463100-STATE COMP BOARD	21,342,518	23,186,713	24,027,640	24,376,372	24,882,555
463300-CONVERTED STATE HUMAN SERVICES	15,868,901	19,829,170	96,754	-	-
463400-OTHER STATE REVENUE	218,681	242,382	1,230,120	3,836,380	4,097,567
463500-CONVERTED OTHER STATE REVENUE	8,892,054	9,409,124	7,679,874	72,517	-
460000-REVENUE FROM COMMONWEALTH	85,807,699	96,689,863	98,657,570	94,111,076	100,654,020
471100-FEDERAL GRANTS DIRECT	-	-	10,051,203	9,970,475	9,377,194
471200-FEDERAL GRANTS PASS THROUGH STATE	-	-	14,819,924	15,609,495	13,914,611
471300-CONVERTED FEDERAL GRANTS	38,614,639	9,242,299	(3,526,372)	-	-
473100-OTHER FEDERAL NON GRANT REVENUE	-	-	324,292	334,129	329,629
473200-CONVERTED OTHER FEDERAL REVENUE	16,024,284	16,314,930	231,728	-	-
473300-SEIZED ASSETS	489,998	382,814	1,209,547	-	-
470000-REVENUE FROM FEDERAL GOVERNMENT	55,128,922	25,940,043	23,110,321	25,914,099	23,621,434
481000-COUNTY TRANSFERS IN	8,588,074	13,496,981	18,163,072	10,421,705	11,052,511
482000-SCHOOLS TRANSFERS IN	2,207,346	7,429,041	6,364,693	-	-
480000-INTERFUND TRANSFERS	10,795,420	20,926,021	24,527,765	10,421,705	11,052,511
491210-Fund Balance Previous Year	209,414,960	214,013,452	221,600,949	29,417,686	7,273,587
491000-OTHER REVENUE (Not including fund balance)	78,105	103,796	76,860	62,000	72,500
490000-OTHER REVENUE	209,493,065	214,117,248	221,677,809	29,479,686	7,346,087
TOTAL GENERAL FUND REVENUE (with fund balance)	1,747,313,302	1,843,677,838	1,877,897,056	1,687,985,880	1,699,632,941
TOTAL GENERAL FUND REVENUE (w/o fund balance)	1,537,898,342	1,629,664,386	1,656,296,107	1,658,568,194	1,692,359,354

FIVE-YEAR REVENUE SUMMARY OTHER FUNDS

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted
410000-LOCAL TAXES	1,941,880	2,190,726	1,988,879	2,662,487	2,572,490
450000-MISCELLANEOUS REVENUE	1,144,000	1,120,456	1,118,090	-	1,374,156
201-Ballston Quarter CDA	3,085,880	3,311,182	3,106,969	2,662,487	3,946,646
410000-LOCAL TAXES	1,135,416	1,236,392	1,275,828	1,450,000	1,270,000
460000-REVENUE FROM COMMONWEALTH	406,336	2,456,731	45,000	-	-
480000-INTERFUND TRANSFERS	246,700	68,834	217,473	-	-
202-Travel & Tourism	1,788,451	3,761,958	1,538,301	1,450,000	1,270,000
410000-LOCAL TAXES	1,483,797	1,284,104	1,286,143	1,217,155	1,051,616
430000-USE OF MONEY AND PROPERTY	4,062	7,505	4,209	-	-
203-Ballston BID	1,487,859	1,291,609	1,290,352	1,217,155	1,051,616
410000-LOCAL TAXES	4,242,794	4,781,342	4,340,659	4,325,127	3,992,703
430000-USE OF MONEY AND PROPERTY	3,286	7,989	10,696	-	-
204-Rosslyn BID	4,246,080	4,789,331	4,351,355	4,325,127	3,992,703
410000-LOCAL TAXES	4,372,585	4,749,425	4,971,838	5,022,575	4,903,041
430000-USE OF MONEY AND PROPERTY	1,434	4,168	9,854	-	-
205-National Landing BID	4,374,019	4,753,593	4,981,692	5,022,575	4,903,041
430000-USE OF MONEY AND PROPERTY	-	1,699	-	-	-
450000-MISCELLANEOUS REVENUE	594,737	761,661	769,265	-	900,000
460000-REVENUE FROM COMMONWEALTH	-	-	-	-	192,375
470000-REVENUE FROM FEDERAL GOVERNMENT	1,860,523	1,388,094	2,222,639	2,942,056	2,353,497
206-Community Development Block Grant	2,455,260	2,151,454	2,991,904	2,942,056	3,445,872
430000-USE OF MONEY AND PROPERTY	49,737	79,641	76,260	80,000	80,000
450000-MISCELLANEOUS REVENUE	3,488	5,156	13,425	20,000	20,000
470000-REVENUE FROM FEDERAL GOVERNMENT	22,402,257	23,878,040	28,271,395	29,345,685	29,266,917
208-Housing Choice Vouchers	22,455,481	23,962,836	28,361,081	29,445,685	29,366,917
420000-LICENSES/PERMITS/FEES	-	-	-	-	-
430000-USE OF MONEY AND PROPERTY	3,019	-	390,871	-	-
440000-OUTSIDE CHARGES FOR SERVICES	550,000	358,965	-	-	-
450000-MISCELLANEOUS REVENUE	13,133,861	13,989,209	18,554,102	-	-
460000-REVENUE FROM COMMONWEALTH	2,740,841	2,162,852	984,205	-	-
470000-REVENUE FROM FEDERAL GOVERNMENT	637,476	8,158	133,243	-	-
480000-INTERFUND TRANSFERS	14,503,093	20,577,320	23,378,000	19,469,000	6,837,000
490000-OTHER REVENUE	21,056,065	27,467,891	14,548,656	14,441,000	13,013,000
313-General Capital Projects	52,624,355	64,564,395	57,989,077	33,910,000	19,850,000
430000-USE OF MONEY AND PROPERTY	626,213	101,481	139,906	-	-
450000-MISCELLANEOUS REVENUE	12,037,368	13,613,983	15,072,537	12,016,932	12,631,514
460000-REVENUE FROM COMMONWEALTH	9,222,278	1,896,714	7,072,951	-	-
470000-REVENUE FROM FEDERAL GOVERNMENT	641,837	-	389,586	-	-
330-TCF- NVTA 30% Local	22,527,697	15,612,178	22,674,980	12,016,932	12,631,514
410000-LOCAL TAXES	24,162,819	24,039,334	22,781,556	23,006,191	19,798,968
430000-USE OF MONEY AND PROPERTY	4,322	8,839	3,379	-	-
450000-MISCELLANEOUS REVENUE	20,883,494	26,194,518	10,803,954	-	-
460000-REVENUE FROM COMMONWEALTH	12,576,475	11,757,220	(7,072,951)	-	-
470000-REVENUE FROM FEDERAL GOVERNMENT	1,792,439	1,077,933	20,948,050	-	-
331-TCF - C&I Tax	59,419,549	63,077,845	47,463,987	23,006,191	19,798,968
410000-LOCAL TAXES	4,553,418	5,513,584	5,650,116	5,578,170	4,835,240
450000-MISCELLANEOUS REVENUE	2,944,909	6,047,404	5,009,793	-	-
460000-REVENUE FROM COMMONWEALTH	14,736	2,846,935	112,714	-	-
470000-REVENUE FROM FEDERAL GOVERNMENT	436,821	1,987,071	-	-	-
335-Crystal City, Potomac Yard Tax Increment Financing (TIF)	7,949,883	16,394,993	10,772,623	5,578,170	4,835,240
410000-LOCAL TAXES	1,534,595	1,935,457	2,293,364	2,309,890	2,893,570
336-Columbia Pike TIF	1,534,595	1,935,457	2,293,364	2,309,890	2,893,570
420000-LICENSES/PERMITS/FEES	294,824	258,407	332,024	285,000	295,000
430000-USE OF MONEY AND PROPERTY	442,306	496,172	257,093	345,160	347,980
440000-OUTSIDE CHARGES FOR SERVICES	106,477,544	108,460,460	118,012,081	117,343,790	120,232,457
450000-MISCELLANEOUS REVENUE	699,617	611,990	283,268	194,544	194,544
480000-INTERFUND TRANSFERS	-	-	470	-	-
490000-OTHER REVENUE	-	132	1,858	-	-
503-Utilities	107,914,290	109,827,161	118,886,794	118,168,494	121,069,981
430000-USE OF MONEY AND PROPERTY	670,495	1,607,840	1,472,427	360,000	350,000
440000-OUTSIDE CHARGES FOR SERVICES	7,415,975	4,166,232	7,209,813	20,870,000	17,154,082
450000-MISCELLANEOUS REVENUE	239,757	85,236	93,927	-	-
480000-INTERFUND TRANSFERS	15,755,000	13,414,918	8,097,918	10,308,918	17,239,918
519-Utilities - Construction (Pay-Go)	24,081,227	19,274,227	16,874,086	31,538,918	34,744,000

FIVE-YEAR REVENUE SUMMARY OTHER FUNDS

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted
410000-LOCAL TAXES	14,574,948	7,435,339	(18,837)	-	-
420000-LICENSES/PERMITS/FEES	1,573,823	1,055,156	1,075,994	1,243,164	1,280,459
430000-USE OF MONEY AND PROPERTY	311,316	-	46,578	-	-
440000-OUTSIDE CHARGES FOR SERVICES	534,117	9,087,357	18,138,538	17,786,951	18,663,758
450000-MISCELLANEOUS REVENUE	2,379,728	296	-	-	-
460000-REVENUE FROM COMMONWEALTH	593,750	-	-	-	-
480000-INTERFUND TRANSFERS	-	105,591	296,011	255,000	304,430
532-Stormwater Operating	19,967,682	17,683,738	19,538,283	19,285,115	20,248,647
430000-USE OF MONEY AND PROPERTY	-	189,795	249,195	250,000	250,000
450000-MISCELLANEOUS REVENUE	-	-	(0)	-	-
460000-REVENUE FROM COMMONWEALTH	-	758,749	111,778	-	-
470000-REVENUE FROM FEDERAL GOVERNMENT	-	94,428	536,614	-	-
480000-INTERFUND TRANSFERS	-	2,336,552	7,195,000	3,910,000	3,415,000
533-Stormwater Capital Pay-Go	-	3,379,524	8,092,587	4,160,000	3,665,000
440000-OUTSIDE CHARGES FOR SERVICES	2,888,388	3,113,563	3,195,185	3,162,000	3,345,818
450000-MISCELLANEOUS REVENUE	(12,065)	4,312	-	-	-
490000-OTHER REVENUE	-	-	-	1,363,547	1,543,425
540-Ballston Public Parking Garage	2,876,323	3,117,875	3,195,185	4,525,547	4,889,243
440000-OUTSIDE CHARGES FOR SERVICES	247,427	376,067	399,886	387,600	402,798
450000-MISCELLANEOUS REVENUE	-	-	-	-	-
490000-OTHER REVENUE	-	-	-	642,791	653,063
548-8th Level Ballston Public Parking Garage	247,427	376,067	399,886	1,030,391	1,055,861
420000-LICENSES/PERMITS/FEES	16,876,844	14,201,776	16,676,286	23,970,660	24,948,995
430000-USE OF MONEY AND PROPERTY	129,504	95,348	-	-	-
440000-OUTSIDE CHARGES FOR SERVICES	4,704	7,180	7,545	92,774	67,268
450000-MISCELLANEOUS REVENUE	373,969	600,818	2,120,200	4,376,183	4,423,761
480000-INTERFUND TRANSFERS	-	2,000,000	-	1,734,821	1,493,398
570-CPHD Development Fund	17,385,022	16,905,122	18,804,031	30,174,438	30,933,422
440000-OUTSIDE CHARGES FOR SERVICES	22,954,007	24,395,566	23,853,485	23,578,096	22,095,628
450000-MISCELLANEOUS REVENUE	472,392	347,835	542,771	445,500	445,500
460000-REVENUE FROM COMMONWEALTH	795,000	-	-	-	-
480000-INTERFUND TRANSFERS	167,904	-	-	476,916	-
490000-OTHER REVENUE	6,079,204	6,918,411	3,797,493	300,000	7,353,934
609-Automotive Equipment	30,468,507	31,661,813	28,193,750	24,800,512	29,895,062
440000-OUTSIDE CHARGES FOR SERVICES	1,870,656	1,852,946	1,624,078	1,065,122	375,000
450000-MISCELLANEOUS REVENUE	-	2,785,113	278,634	-	-
480000-INTERFUND TRANSFERS	262,658	777,258	297,312	297,312	206,910
611-Printing Fund	2,133,314	5,415,317	2,200,025	1,362,434	581,910
CHARGES FOR SERVICES	9,364,975	3,768,225	13,095,262	3,254,870	4,246,000
CARRYOVER AND OTHER	(504,816)	(460,302)	(1,000,000)	16,295,524	19,198,255
VIRGINIA SALES TAX	41,676,832	36,409,103	38,409,717	40,669,778	41,969,476
COMMONWEALTH	54,026,936	65,020,580	72,747,305	74,296,653	77,007,300
FEDERAL FUNDS	3,954,290	1,385,302	852,702	2,500,000	2,500,000
PROCEEDS FROM LEASE PURCHASE	-	6,742,432	5,618,540	125,000	145,000
TRANSFERS IN	534,175,391	528,783,604	554,401,549	565,170,599	572,137,978
880-School - Operating	642,693,608	641,648,944	684,125,075	702,312,424	717,204,009
CHARGES FOR SERVICES	4,457,083	5,760,648	5,667,548	5,578,000	6,170,430
COMMONWEALTH	-	159,423	202,600	363,000	206,614
FEDERAL FUNDS	977,805	7,947,266	6470481	8,595,007	7,501,841
TRANSFERS IN	7,567,696	-	-	500,000	954,489
881-School - Food and Nutrition Services	13,002,584	13,867,337	12,340,629	15,036,007	14,833,374
CHARGES FOR SERVICES	11,179,456	12,129,795	12,863,025	12,901,700	13,459,163
TRANSFERS IN	5,928,165	6,494,369	7,066,060	9,089,873	9,729,050
882-School - Community Activities	17,107,621	18,624,164	19,929,085	21,991,573	23,188,213
CHARGES FOR SERVICES	1,485,434	1,785,385	1,749,777	2,367,361	2,233,334
COMMONWEALTH	5,607,805	7,601,531	6,110,265	9,551,710	9,349,153
FEDERAL FUNDS	16,511,514	18,422,107	14,675,000	12,499,297	12,214,358
COUNTY REVENUE GRANT	-	1,251,069	792,017	-	-
TRANSFERS IN	1,295,329	-	-	-	-
883-School - Special Grants	24,900,082	29,060,092	23,327,059	24,418,368	23,796,845
CARRYOVER AND OTHER	-	2,616,850	-	2,750,000	-
COMMONWEALTH	3,032,249	-	-	-	-
PROCEEDS FROM LEASE PURCHASE	-	-	4,816,401	-	-
TRANSFERS IN	4,356,650	9,276,902	-	3,988,901	4,943,411
886-School - Capital Projects Pay-Go	7,388,899	11,893,752	4,816,401	6,738,901	4,943,411

**FIVE-YEAR REVENUE SUMMARY
OTHER FUNDS**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted
CARRYOVER AND OTHER	-	-	452,675	807,758	-
COMMONWEALTH	85,528	84,874	-	-	-
TRANSFERS IN	55,669,171	64,479,189	66,472,960	68,100,012	67,514,443
888-School - Debt Service	55,754,699	64,564,063	66,925,635	68,907,770	67,514,443
COMMONWEALTH	2,235,897	2,788,154	2,947,508	2,563,250	2,663,250
TRANSFERS IN	2,516,915	3,442,264	3,729,163	2,661,750	2,661,750
889-School - Children Services Act	4,752,812	6,230,418	6,676,671	5,225,000	5,325,000

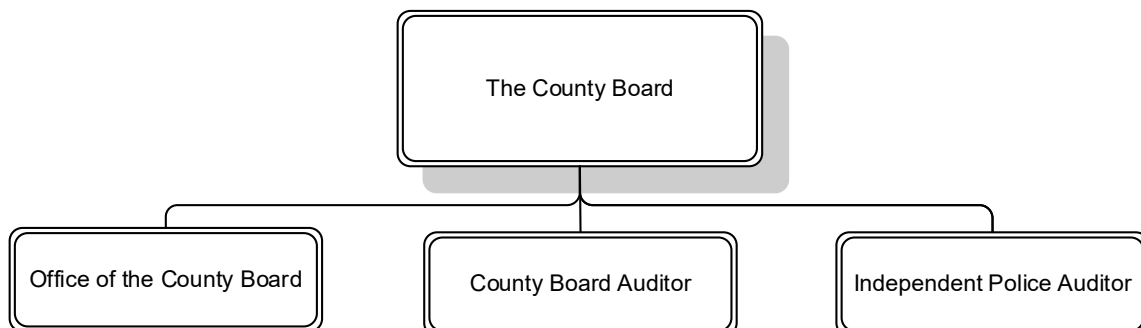
GENERAL FUND

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The Arlington County Board is Arlington’s governing body and is vested with its legislative powers. Elected at-large, Board members serve staggered four-year terms and include an annually rotating chair, who is the official County head and presides over Board meetings, and a vice chair both of whom are elected at the annual January Organizational Meeting. The Arlington County Board:

- Makes County policy decisions that the County Manager administers;
- Makes land use and zoning decisions;
- Sets real estate, personal property, and other tax rates;
- Oversees transportation policies;
- Responds to constituent concerns;
- Appoints community members to citizen advisory groups;
- Appoints the County Manager, County Attorney, County Auditor, and the Clerk to the County Board; and
- Serves on regional, statewide, and national advisory groups and commissions.

LINES OF BUSINESS



SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted expenditure budget for the County Board is \$3,536,012, a 30 percent increase from the FY 2026 adopted budget. The FY 2027 adopted budget reflects:

- The County Board transferred into the County Board Office the Independent Police Auditor (IPA) two positions (\$438,553, 2.0 FTEs) and non-personnel expense budget (\$40,000) from the County Manager’s Office.
 - The County Board added a Deputy Independent Police Auditor (\$172,000, 1.0 FTE).
 - The County Board added ongoing non-personnel funding for IPA (\$25,000) and one-time funding for Ranked Choice Voting Education (\$70,000).
- ↑ Personnel increases due to employee salary increases, an increase in the County’s cost for employee health insurance, and retirement contributions based on current actuarial projections.

- ↓ Non-personnel decreases due to the removal of one-time funding for Ranked Choice Voting (RCV) Education (\$60,000) and the budget reduction itemized below.

FY 2027 Adopted Budget Reduction

County Board

- ↓ Non-personnel expenses (\$15,572).

The Department provides administrative support to the County Board and services essential to County Board meetings including interpretation services, legal advertisements, office operations, and other related expenses. These functions ensure that meetings are accessible to the community, properly noticed, and supported by the resources necessary for effective governance.

IMPACT: The adopted reductions will align several non-personnel accounts (e.g., travel/printing) to reflect actual expenditures.

DEPARTMENT FINANCIAL SUMMARY

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	\$2,130,157	\$2,517,328	\$3,282,452	30%
Non-Personnel	160,716	194,132	253,560	31%
Total Expenditures	2,290,873	2,711,460	3,536,012	30%
Total Revenues	-	-	-	-
Net Tax Support	\$2,290,873	\$2,711,460	\$3,536,012	30%
Permanent FTEs	13.00	13.00	16.00	
Permanent FTEs (Frozen, Unfunded)	1.00	1.00	1.00	
Total Authorized FTEs	14.00	14.00	17.00	

Expenses & Revenues by Line of Business

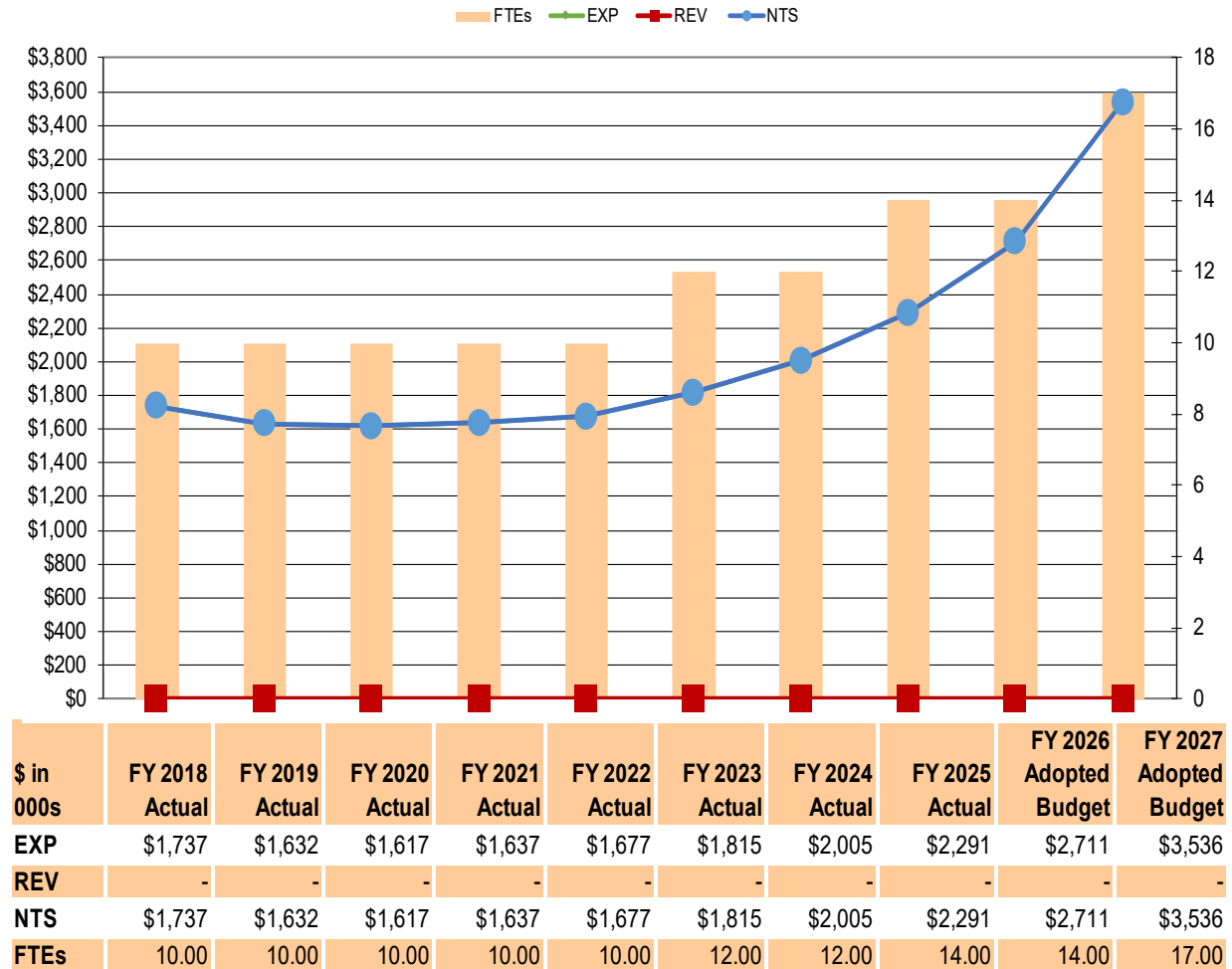
	FY 2025 Actual Expense	FY 2026 Adopted Expense	FY 2027 Adopted Expense	% Change '26 to '27	FY 2027 Adopted Revenue	FY 2027 Net Tax Support
County Board Office	\$2,042,585	\$2,299,396	\$2,439,499	6%	-	\$2,439,499
County Board Auditor	248,288	412,064	420,957	2%	-	420,957
Independent Police Auditor	-	-	675,556	100%	-	675,556
Total Expenditures	\$2,290,873	\$2,711,460	\$3,536,012	30%	-	\$3,536,012

Authorized FTEs by Line of Business

	FY 2026 FTEs Adopted	FY 2027 Permanent FTEs Adopted	FY 2027 Temporary FTEs Adopted	FY 2027 Total FTEs Adopted
Counyy Board Office	11.00	11.00	-	11.00
County Board Auditor*	3.00	3.00	-	3.00
Independent Police Auditor	-	3.00	-	3.00
Total	14.00	17.00	-	17.00

**The FY 2026 Adopted and FY 2027 Adopted FTE counts include an unfunded Senior Auditor position (1.0 FTE) that was frozen in the County Board Auditor line of business.*

EXPENDITURE, REVENUE, NET TAX SUPPORT, AND FULL-TIME EQUIVALENT TRENDS



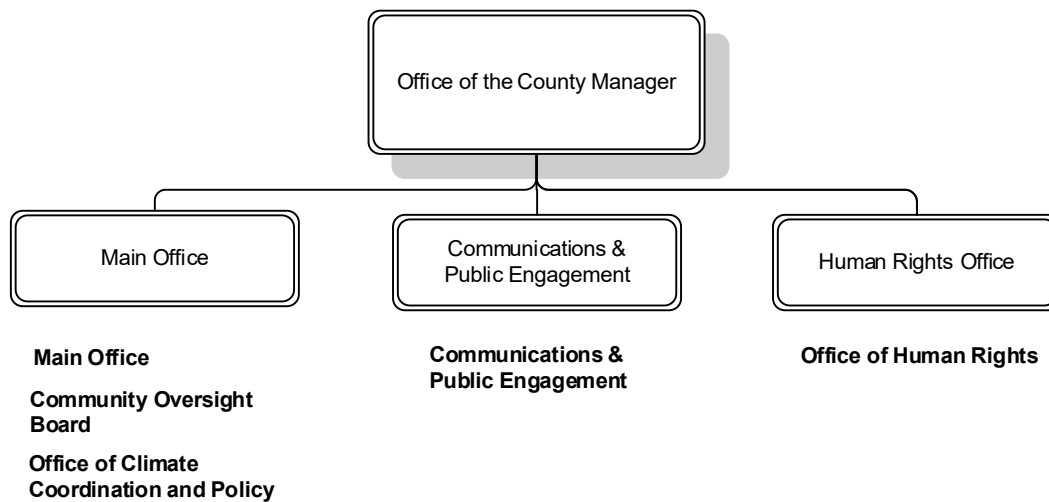
Fiscal Year	Description	FTEs
FY 2018	▪ The County Board approved a 3.5 percent increase in County Board salaries. The Chair's salary will increase from \$56,629 to \$58,610, and Member salaries will increase from \$51,480 to \$53,282. ▪ Added \$50,000 in one-time funding to begin digitizing historical County Board records.	
FY 2019	▪ The County Board approved a 3.5 percent increase in County Board salaries. ▪ Reduced the non-personnel expenditure budget by \$40,000.	
FY 2020	▪ Reduced the non-personnel budget by \$20,000. The County Board Office focused on reducing discretionary spending in areas such as travel and training, printing, and office supplies and shift the costs of advertising, as appropriate, to the Development Fund for activities under its responsibility. ▪ Reduced wireless service charges as part of a County-wide review of wireless service providers (\$1,197).	
FY 2021	▪ Added \$35,000 in one-time funding to begin digitizing audio and microfilm historical County Board records.	
FY 2022	▪ The County Board added funding for a one percent merit pay adjustment, a five percent increase in the range, and an increase to the one-time bonus for staff from \$500 to approximately \$900. ▪ The County Board restored funding for a vacant Administrative Specialist position (\$90,000). ▪ <i>In FY 2021 closeout, funding was added for a one percent merit pay adjustment (\$4,831), a one-time bonus for staff of \$450 (\$5,126), and funding for digitizing records (\$85,888).</i>	
FY 2023	▪ The County Board added funding for an additional one percent merit pay adjustment for a total increase of 5.25 percent, increased the pay-for-performance budget by an additional 0.5 percent, increased the pay range movement to five percent, and an optional one-time cash-out of 40 hours of compensation time for those with balances of 80 or more (\$1,517). ▪ The County Board added two auditor positions, a Deputy County Auditor and a Senior Auditor, with funding for half of the fiscal year (\$153,200). ▪ The County Board increased Board member salaries by \$20,000. ▪ Salaries were adjusted due to the administrative job family study (\$12,760).	2.00

FY 2024	▪ The County Board added ongoing funding for Board salary increases (\$62,000). ▪ Added funding for one-time \$2,000 (gross) employee bonuses (\$42,293). ▪ Salaries were adjusted due to the administrative job family study (\$22,319). ▪ Froze a vacant Senior Auditor position (\$138,184) created as part of the FY 2023 adopted budget.	
FY 2025	▪ The County Board added ongoing funding for a new policy position, beginning mid-year (\$60,000). ▪ Froze a vacant Senior Auditor position (\$138,184) created as part of the FY 2023 adopted budget. ▪ Froze a vacant Assistant Auditor position for six months (\$85,019) created as part of the FY 2023 adopted budget. ▪ <i>In FY 2024 Closeout, funding was added for a partial year Policy Director position (\$65,000).</i> ▪ <i>In FY 2024 Closeout, funding was added for a job class study for Board Aides and the Communication Manager positions (\$44,000).</i>	1.00 1.00
FY 2026	▪ The County Board added \$60,000 one-time funding for Ranked Choice Voting Education. ▪ Continuation of the FY 2025 freeze of a vacant Senior Auditor position (\$138,184) created as part of the FY 2023 adopted budget. ▪ Added ongoing funding for the Policy Director position added at FY 2024 Closeout (\$163,889). ▪ Added \$90,000 ongoing funding for legal advertisement expenses.	
FY 2027	▪ The County Board transferred into the County Board Office the Independent Police Auditor (IPA) two positions (\$438,553, 2.0 FTEs) and non-personnel expense budget (\$40,000) from the County Manager's Office. ▪ The County Board added a Deputy Independent Police Auditor to the Independent Police Auditor staff (\$172,000, 1.0 FTE), and additional ongoing non-personnel funding to IPA (\$25,000). ▪ The County Board added one-time funding for Ranked Choice Voting (\$70,000). ▪ Took reductions in interpretation services, legal advertisements, office operations, and other related expenses (\$15,572).	2.00 1.00

Our Mission: To ensure that Arlington's government works.

The County Manager's Office provides professional recommendations to, and implements the vision and policies of, the County Board; ensures high quality services, with outstanding customer service, at a good value to taxpayers; fosters economic and fiscal sustainability; and enhances Arlington's reputation as a high performing, learning, caring organization that operates in a manner consistent with its mission and values, making Arlington an employer of choice.

LINE OF BUSINESS



SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted expenditure budget for the County Manager's Office is \$7,981,640, a three percent decrease from the FY 2026 adopted budget. The adopted budget reflects:

- The County Board restored the previously proposed reduction of a vacant Associated Environmental Management Specialist in the Office of Climate Coordination and Policy and provided funding for a half year (\$74,913).
- The County Board transferred the Independent Police Auditor from the County Manager Office to the County Board Office, including two positions (\$438,553, 2.0 FTE) and non-personnel expense budget (\$40,000).
- The County Board transferred in a Senior Labor Relations Manager position from the Human Resources Department (\$174,875, 0.75 FTE) and converted the position into a full-time position (\$22,763, 0.25 FTE).
- ↓ Personnel decreases due to the above County Board actions, partially offset by employee salary increases, an increase in the County's cost for employee health insurance, and retirement contributions based on current actuarial projections.
- ↓ Non-personnel decreases due to the County Board actions above and the removal of one-time funding in FY 2026 for the Human Right's Office - Fair Housing Education and Enforcement (\$10,000) and for the Independent Policing Auditor's temporary administrative support (\$25,000), partially offset by the additional funding for the Annual Fair Housing Testing (\$60,000) and a contractual increase for communications software (\$3,200).

DEPARTMENT FINANCIAL SUMMARY

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	\$6,825,883	\$7,763,933	\$7,554,265	-3%
Non-Personnel	328,442	439,175	427,375	-3%
Total Expenditures	7,154,325	8,203,108	7,981,640	-3%
Other Revenue	8,480	8,300	8,300	-
Total Revenues	8,480	8,300	8,300	-
Net Tax Support	\$7,145,845	\$8,194,808	\$7,973,340	-3%
Permanent FTEs	37.00	39.00	38.00	
Temporary FTEs	-	-	-	
Total Authorized FTEs	37.00	39.00	38.00	

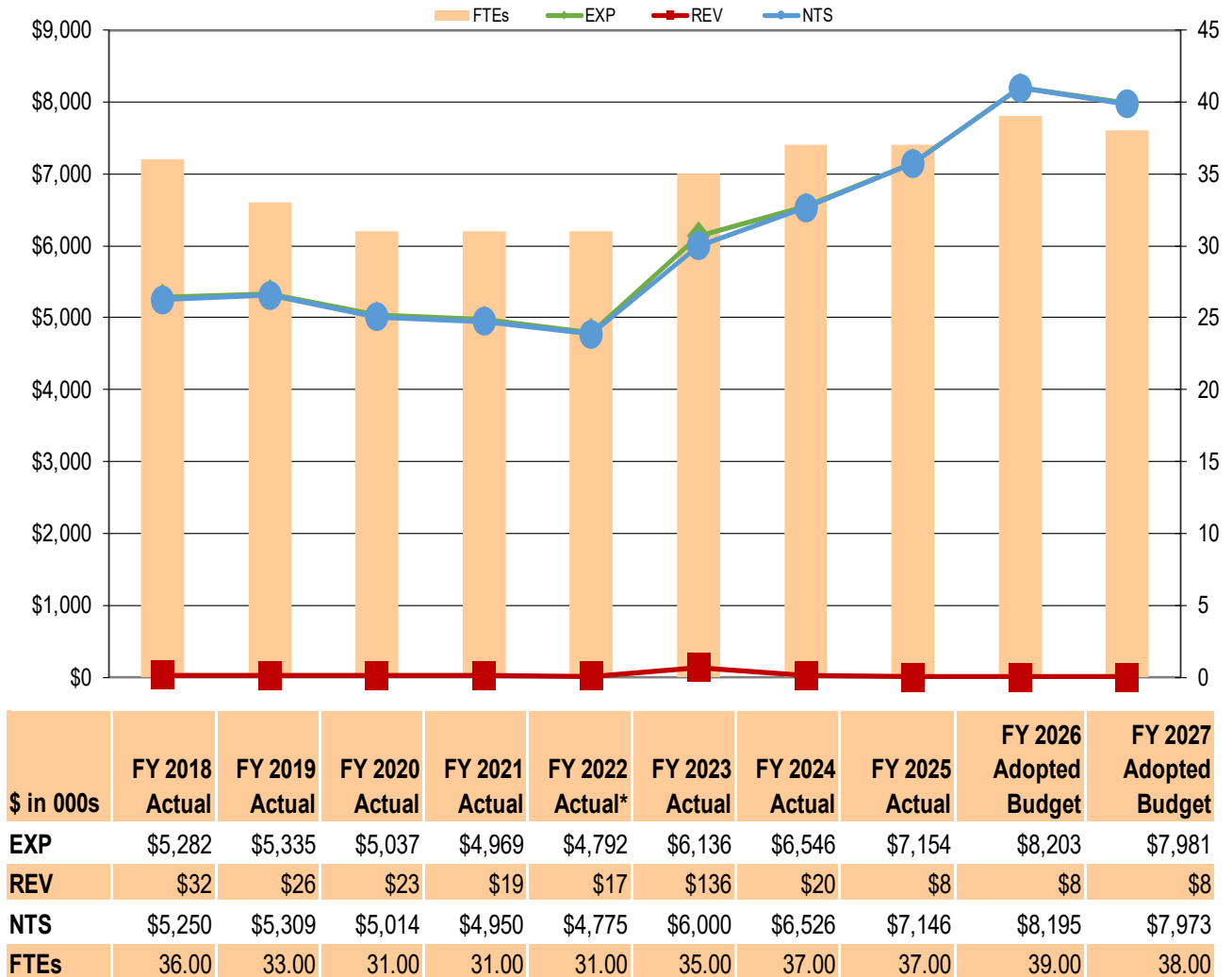
Expenses & Revenues by Line of Business

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27	FY 2027 Adopted Revenue	FY 2027 Net Tax Support
Main Office	\$3,677,932	\$4,254,911	\$4,199,395	-1%	-	\$4,199,395
Communications and Public Engagement	2,414,868	2,424,458	2,667,402	10%	-	2,667,402
Office of Human Rights	753,141	1,025,721	1,114,843	9%	\$8,300	1,106,543
Independent Police Auditor	308,384	498,018	-	-100%	-	-
Total	\$7,154,325	\$8,203,108	\$7,981,640	-3%	\$8,300	\$7,973,340

Authorized FTEs by Line of Business

	FY 2026 FTEs Adopted	FY 2027 Permanent FTEs Adopted	FY 2027 Temporary FTEs Adopted	FY 2027 Total FTEs Adopted
Main Office	17.00	17.00	-	17.00
Communications and Public Engagement	15.00	16.00	-	16.00
Office of Human Rights	5.00	5.00	-	5.00
Independent Police Auditor	2.00	-	-	-
Total	39.00	38.00	-	38.00

EXPENDITURE, REVENUE, NET TAX SUPPORT, AND FULL-TIME EQUIVALENT TRENDS



* Beginning in FY 2022, actual expenditures and revenues received reflect the first year of implementing new Governmental Accounting Standard Board (GASB) standards for Statement No. 87 on leases and Statement No. 96 for subscription-based software. See the County Government GASB Summary for department details in the front section of the budget book.

Fiscal Year	Description	FTEs
FY 2018	▪ Added a legislative aide position (\$100,000) and a Joint Facilities Advisory Committee (JFAC) support position (\$102,508). ▪ Transferred funding for County Board meeting related services to the County Board Office (\$7,561). ▪ <i>In FY 2017 Closeout, the County Board transferred the Joint Facilities Advisory Committee (JFAC) support position (\$116,168, 1.0 FTE) to Community Planning Housing and Development (CPHD).</i>	2.00 (1.00)
FY 2019	▪ Transferred a grant compliance position to the Transportation Capital Fund. The grant compliance position was fully charged to Transportation Capital so there was no reduction in Net Tax Support. ▪ Added one-time funding for the Fair Housing Study (\$50,000). The survey was last conducted in FY 2017 and is scheduled to take place every two years. ▪ Added one-time funding for the biannual resident satisfaction survey (\$50,000). ▪ Eliminated the Citizen Newsletter (\$82,088). ▪ Eliminated a vacant ATV Producer. The net savings is \$83,215 as a portion of the salary savings was reallocated to fund additional contractor support (\$32,240). ▪ Reduced contractor support for Public Webcasting / Cablecasting (\$47,081).	(1.00) (1.00)
FY 2020	▪ Eliminated a filled Government Affairs Liaison position (\$187,725). ▪ Eliminated a filled Administrative Assistant V position in the Human Rights Office (\$95,431). ▪ Reduced wireless service charges as part of a County-wide review of wireless service providers (\$3,192). ▪ Eliminated \$100,000 in biannual one-time funding for a Resident Satisfaction Survey and the Fair Housing Survey conducted in FY 2019. ▪ Added \$36,000 in one-time funding for an online civic engagement tool.	(1.00) (1.00)
FY 2021	▪ Accounting adjustment for Freedom of Information Act (FOIA) reimbursements (\$514). ▪ Anticipated decrease in the Equal Employment Opportunity (EEO) grant (\$8,300).	
FY 2022	▪ The County Board added funding for a one percent merit pay adjustment, a five percent increase in the range, and an increase to the one-time bonus for staff from \$500 to approximately \$900. ▪ The County Board added one-time funding for temporary staffing to support Restorative Arlington activities (\$50,000). ▪ The County Board Added a Labor Relations Coordinator (\$150,000).	1.00

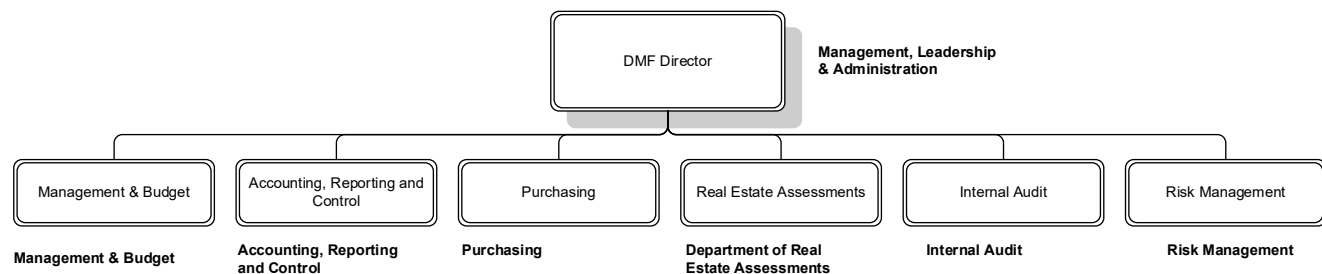
Fiscal Year	Description	FTEs
	▪ Eliminated the Cable Executive Producer position (\$159,400). ▪ Transferred FOIA responsibilities to the County Attorney's Office. ▪ Decreased the Equal Employment Opportunity (EEO) grant (\$3,200). ▪ Added \$50,000 in one-time funding for the resident satisfaction survey and \$50,000 in one-time funding for the Fair Housing Survey. ▪ <i>As part of FY 2021 Closeout, the County Board authorized 3.0 FTEs for the Independent Policing Auditor.</i> ▪ <i>In FY 2021 closeout, funding was added for a one percent merit pay adjustment (\$18,369) and a one-time bonus for staff of \$450 (\$15,379).</i>	(1.00) 3.00
FY 2023	▪ The County Board added funding for an additional one percent merit pay adjustment for a total increase of 5.25 percent, increased the pay-for-performance budget by an additional 0.5 percent, and increased the pay range movement to five percent. ▪ The County Board added two positions to establish the Office of Climate Coordination and Policy (\$50,640 ongoing, \$199,360 one-time). ▪ The County Board also eliminated the administrative position for the Independent Policing Auditor and the Community Oversight Board (\$106,260, 1.0 FTE) and added one-time non-personnel funding for the COB (\$100,000). ▪ Salaries increased due to the administrative job family study (\$10,821). ▪ Added \$25,000 for contractual services related to collective bargaining. ▪ Transferred reimbursements related to the Freedom of Information Act (FOIA) responsibilities to the County Attorney's Office (\$2,900).	 2.00 (1.00)
FY 2024	▪ The County Board restored funding for a vacant Environmental Management Specialist position that had been proposed as a cut (\$138,184). ▪ Salaries increased due to the administrative and communication job families studies (\$87,927). ▪ Added funding for one-time \$2,000 (gross) employee bonuses (\$87,074). ▪ Added a Deputy County Manager position (\$298,869). ▪ Added two Welcome Ambassador positions (\$210,000). ▪ Eliminated a vacant Media Relations/Communications Manager position (\$216,054). ▪ Added one-time funding for the Fair Housing Survey (\$50,000).	 1.00 2.00 (1.00)
FY 2025	▪ The County Board added a new position for Race and Equity Program Communications and Outreach (\$100,000). ▪ The County Board added ongoing funding for staffing reorganization (\$75,000).	1.00

	▪ Added funding for the Human Resources and Job Safety family studies (\$12,667). ▪ Eliminated a vacant Deputy County Manager position (\$284,087). (1.00) ▪ Added ongoing funding for the Independent Police Auditor (\$40,000). ▪ Added one-time funding for the CAPE office for roundtables engagements, mailers, and video editing (\$50,000). ▪ Added funding for contractual increases in CAPE (\$6,913). ▪ Revenue decreases due to a reduction in the federal government payment to the Human Rights Office for Equal Employment Opportunity investigations (\$3,700). ▪ <i>In FY 2024 Closeout, a Principal Environmental Management Specialist and an Associate Environmental Management Specialist were transferred in from the Department of Environmental Services to Climate Office.</i> 2.00 ▪ <i>In FY 2024 Closeout, funding was added for temporary staffing in the Human Rights Office (\$75,000), and to supplement the personnel expense for an Assistant County Manager for the Climate Office (\$192,904).</i>
FY 2026	▪ The County Board added one-time funding for the Human Right's Office - Fair Housing Education and Enforcement (\$10,000). ▪ The County Board added one-time funding for the Independent Police Auditor temporary administrative support (\$25,000).
FY 2027	▪ The County Board restored a vacant Associate Environmental Management Specialist position with a half year of funding, that had been proposed as a reduction (\$74,913). ▪ The County Board transferred the Independent Police Auditor from the County Manager Office to the County Board Office, including two positions (\$438,553, 2.0 FTE) and non-personnel expense budget (\$40,000). (2.00) ▪ The County Board transferred in a Senior Labor Relations Manager position from the Human Resources Department (\$174,875, 0.75 FTE) and converted the position into a full-time position (\$22,763, 0.25 FTE). 1.00 ▪ Added ongoing funding for the Annual Fair Housing Testing (\$60,000), and a contractual increase for communications software (\$3,200).

Our Mission: To ensure the prudent use of County resources

The Department of Management and Finance (DMF) provides sound, accurate, and timely financial analysis to ensure the prudent use of County resources and enable the delivery of high-quality services. Specific services include financial management, innovative problem-solving and policy support, annual real property assessments, debt planning and oversight, economic analysis, purchasing, internal auditing, accounting, risk management and insurance administration, and providing financial information for the County Board, the public, the County Manager, and County departments.

LINES OF BUSINESS



SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted expenditure budget for the Department of Management and Finance is \$12,527,256, a two percent increase from the FY 2026 adopted budget. The FY 2027 adopted budget reflects:

- ↑ Personnel increases due to employee salary increases, an increase in the County's cost for employee health insurance, and retirement contributions based on current actuarial projections, partially offset by the reduction listed below.
- ↑ Non-personnel increases are due to the addition of funding for budgeting software tools and administration support (\$30,000), purchase card software to facilitate auditing (\$15,000 ongoing and \$10,000 one-time), and contractual increases (\$7,039), partially offset by adjustments to the annual expense for maintenance and replacement of County vehicles (\$363).
- ↑ Intra-county charges increase due to adjustments to the allocation of reimbursable services to the Transportation Capital Fund (TCF) (\$4,172).
- ↑ Fees revenue increase due to increases in Falls Church reimbursements revenue (\$1,874) and higher projections in Signature Theatre revenue (\$30,000).
- ↓ Transfers from other funds decrease due to decreases from the administrative fees for the Business Improvement Districts for County-wide administrative support (\$12,093).

FY 2027 Adopted Budget Reduction

Department of Real Estate Assessments

- ↓ One-time reduction moving the equivalent of one DREA IT resource to capital for FY 2027. The Department of Real Estate Assessments is responsible for the annual appraisal for ad

valorem taxation of all locally assessed real property in Arlington County. This change moves the equivalent of one DREA IT resource to the Computer-Assisted Mass Appraisal (CAMA) system modernization capital project for FY 2027. (\$216,973 one-time)

IMPACT: With the implementation of the new assessment CAMA system, department IT staff will be dedicated to this project and can appropriately be charged to the capital project. The project is expected to be completed by the end of FY 2027. Future IT support for DREA will be evaluated as part of project implementation.

DEPARTMENT FINANCIAL SUMMARY

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	\$11,010,443	\$11,430,789	\$11,674,181	2%
Non-Personnel	786,694	934,636	996,312	7%
Subtotal	\$11,797,136	\$12,365,425	\$12,670,493	2%
Intra-County Charges	(139,065)	(139,065)	(143,237)	3%
Total Expenditures	11,658,071	12,226,360	12,527,256	2%
Fees	220,724	199,984	231,858	16%
Transfers From Other Funds	421,973	421,297	409,204	-3%
Total Revenues	642,697	621,281	641,062	3%
Net Tax Support	\$11,015,374	\$11,605,079	\$11,886,194	2%
Permanent FTEs	66.50	66.50	66.50	
Temporary FTEs	-	-	-	
Total Authorized FTEs	66.50	66.50	66.50	

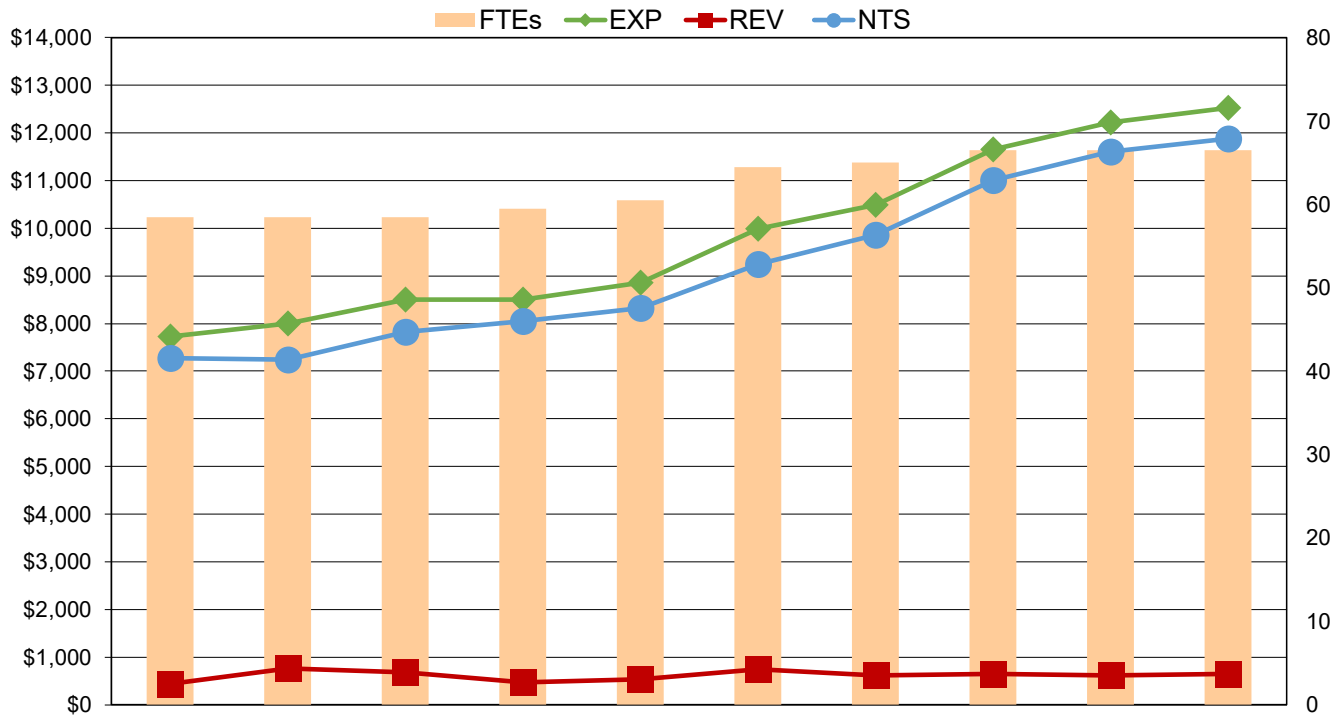
Expenses by Lines of Business

	FY 2025 Actual Expense	FY 2026 Adopted Expense	FY 2027 Adopted Expense	% Change '26 to '27	FY 2027 Adopted Revenue	FY 2027 Net Tax Support
Management and Budget	\$3,490,213	\$3,607,574	\$3,799,070	5%	\$630,257	\$3,168,813
Accounting, Reporting & Control	1,684,908	1,709,213	1,771,049	4%	10,805	1,760,244
Internal Audit	435,418	495,549	561,512	13%	-	561,512
Risk Management	193,920	198,905	207,084	4%	-	207,084
Purchasing	1,886,129	1,912,145	2,001,830	5%	-	2,001,830
Real Estate Assessments	3,967,484	4,302,974	4,186,711	-3%	-	4,186,711
Total	\$11,658,071	\$12,226,360	\$12,527,256	2%	\$641,062	\$11,886,194

Authorized FTEs by Line of Business

	FY 2026 FTEs Adopted	FY 2027 Permanent FTEs Adopted	FY 2027 Temporary FTEs Adopted	FY 2027 Total FTEs Adopted
Management and Budget	18.00	18.00	-	18.00
Accounting, Reporting & Control	9.00	9.00	-	9.00
Internal Audit	1.50	1.50	-	1.50
Risk Management	1.00	1.00	-	1.00
Purchasing	12.00	12.00	-	12.00
Real Estate Assessments	25.00	25.00	-	25.00
Total FTEs	66.50	66.50	-	66.50

EXPENDITURE, REVENUE, NET TAX SUPPORT AND FULL-TIME EQUIVALENT TRENDS



	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual*	FY 2023 Actual*	FY 2024 Actual*	FY 2025 Actual*	FY 2026 Adopted Budget	FY 2027 Adopted Budget
EXP	\$7,725	\$8,005	\$8,507	\$8,509	\$8,861	\$9,987	\$10,485	\$11,658	\$12,226	\$12,527
REV	\$443	\$757	\$686	\$466	\$539	\$746	\$622	\$643	\$621	\$641
NTS	\$7,282	\$7,248	\$7,821	\$8,043	\$8,322	\$9,241	\$9,863	\$11,015	\$11,605	\$11,886
FTEs	58.50	58.50	58.50	59.50	60.50	64.50	65.00	66.50	66.50	66.50

* Beginning in FY 2022, actual expenditures and revenues received reflect Governmental Accounting Standard Board (GASB) standards for Statement No. 87 on leases and Statement No. 96 for subscription-based software. See the County Government GASB Summary for department details in the front section of the budget book.

Fiscal Year	Description	FTEs
FY 2018	- Added a purchasing position to support the increasing demands of capital projects (no general fund support – salary charged to capital projects). - Fee revenue increases for the addition of administrative fees and annual property tax payment related to the Arlington/Alexandria Waste-to-Energy Plant (\$94,000).	1.00
FY 2019	- The County Board adopted a one-time tax rate increase for the Ballston Business Improvement District which increased the Transfers from Other Funds revenue derived from administrative fees (\$5,176). - Transfers from other funds increased due to the County increasing administrative fees to the Business Improvement Districts (\$75,218) from one percent to two percent for County-wide administrative support. - Eliminated a vacant limited-term Staff Support Technician (\$90,076). - The adopted budget reflects the transfer in of resources from DTS to support the PRISM Enterprise System through the addition of an IT analyst position in DMF (\$144,488). <i>Reclassified 1.0 limited term full-time employee to 1.0 permanent full-time County funded positions in the Management and Budget Line of Business.</i>	(1.00) 1.00
FY 2020	- Reduced wireless service charges as part of a County-wide review of wireless service providers (\$1,729). - Reduced consultant funding used to help implement county-wide auditing (\$50,000). - Increased projection for the real estate taxes paid by the operator of the Alexandria Waste to Energy plant (\$10,000).	
FY 2021	- Added a Procurement Officer position in the Purchasing Division (\$124,615). - Added non-personnel funding due to increases for the contractual maintenance and licensure of the budgeting software (\$61,010) and the real estate mobile assessor software (\$9,650). - Increased fee revenue due to higher projections in the County's Purchase Card rebates based on the reconciliation of prior year actual revenue (\$20,000). - Transfers from other funds increased due to administrative fees to the Business Improvement Districts for the County-wide administrative support (\$43,268).	1.00
FY 2022	- The County Board added funding for a one percent merit pay adjustment, a five percent increase in the range, and an increase to the one-time bonus for staff from \$500 to approximately \$900. - The County Board added a 1.0 FTE Prevailing Wage Administration position.	1.00

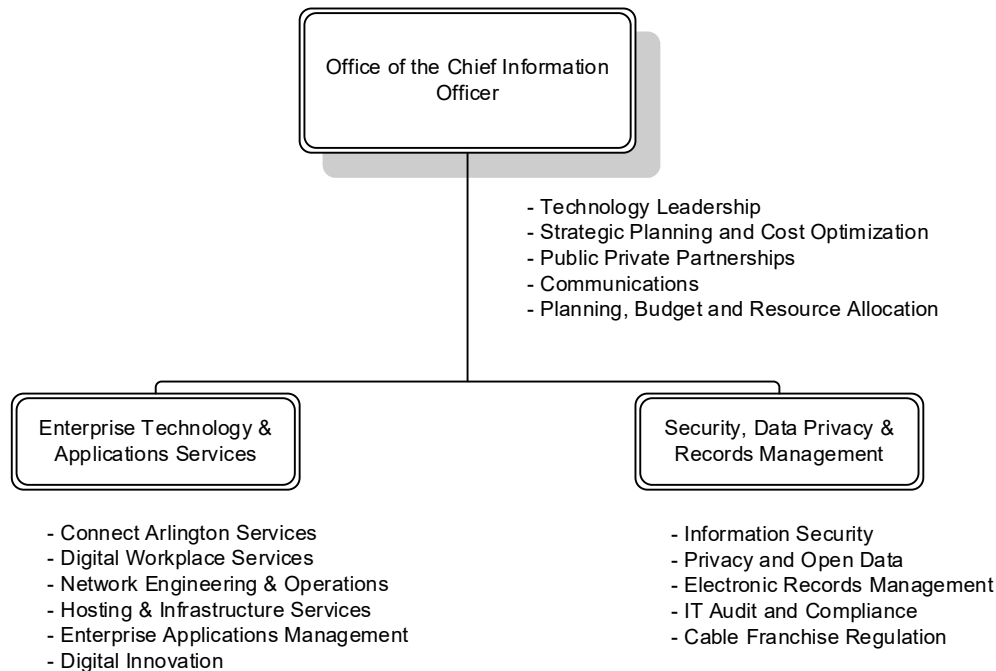
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Fiscal Year	Description	FTEs
FY 2024	▪ Added one-time \$2,000 (gross) employee bonuses (\$160,466). ▪ Increased salaries resulting from Finance and Accounting and Administrative job family studies (\$69,480). ▪ Eliminated a vacant Prevailing Wage Analyst position (\$98,967). (1.00) ▪ Reduced a Staff Support Technician position (\$37,998). (0.50) ▪ Intra-County charges increased due to Procurement Officer compensation being charged to the Transportation Capital Fund (\$132,443). ▪ Decreased non-personnel due to adjustments to the annual expense for maintenance and replacement of County vehicles (\$5,759). ▪ Eliminated external hosting of Arlington Wallet (\$103,400). ▪ Added one-time funding for Indirect Cost Allocation consultant services (\$20,000) and ongoing funding for contractual increases (\$36,677). ▪ Transfers from other funds increased due to administrative fees to the Business Improvement Districts for County-wide administrative support (\$8,284). ▪ <i>In FY 2023 close-out, the County Board approved the creation of a Risk Manager position (0.5 FTE) and the transfer of the Risk Management Program (1.5 FTEs) from the Human Resources Department to the Department of Management and Finance. The funding added to the Department of Management and Finance was \$214,429.</i> 2.00	
FY 2025	▪ The County Board approved the conversion of a Limited-Term Budget Analyst position to a permanent position. 1.00 ▪ The County Board added funding to the Board of Equalization to increase rate for members from \$200 to \$300 per meeting (\$31,000). ▪ Increased salaries resulting from Accounting, Fiscal, Revenue Services and Financial job family studies (\$265,909) and Real Estate Appraisers compression study (\$80,000). ▪ Added one-time funding for a Budget Analyst position (\$126,786). ▪ Added a Commercial Real Estate Appraiser position (\$138,004). 1.00 ▪ Eliminated a half-time limited term Staff Support Technician position (\$39,900). (0.50) ▪ Added ongoing funding for contractual increases (\$25,657) and data management software to support the internal hosting of the new Arlington Wallet and PRISM+ data pipeline (\$20,000). ▪ Increased non-personnel due to adjustments to the annual expense for maintenance and replacement of County vehicles (\$740). ▪ Eliminated ongoing funding for Co-sourced Audit Partner and replaced with one-time funds (\$217,000). ▪ Decreased fee revenue for the Signature Theatre (\$112,000). ▪ Transfers from other funds increased due to administrative fees from the Business Improvement Districts for County-wide administrative support (\$914).	

Fiscal Year	Description	FTEs
FY 2026	▪ Added a Real Estate Assessment Deputy Director position (\$204,331). ▪ Eliminated a Claims Analyst position (\$156,702). ▪ Added ongoing funding for a Capitalization Rate Study (\$30,000) and contractual increases (\$17,815). ▪ Continuation of one-time funding for Internal Audit co-sourced external services (\$217,000). ▪ Eliminated ongoing funding for Arlington Wallet and PRISM+ data pipeline software (\$20,000). ▪ Decreased Waste to Energy miscellaneous revenues (\$50,000). ▪ Increased Falls Church reimbursements revenue (\$1,281) and bank purchase card program rebates (\$5,000). ▪ Transfers from other funds decreased due to lower administrative fees to the Business Improvement Districts for the County-wide administrative support (\$4,909).	1.00 (1.00)
FY 2027	▪ One-time reduction moving the equivalent of one DREA IT resource to capital for FY 2027 (\$216,973 one-time). ▪ Added ongoing funding for contractual increases (\$7,039) and budgeting software tools and administration support (\$30,000). ▪ Added funding for purchase card software to facilitate auditing (\$15,000 ongoing and \$10,000 one-time). ▪ Intra-county charges increased due to adjustments to the allocation of reimbursable services to the Transportation Capital Fund (TCF) (\$4,172). ▪ Increased Falls Church revenue reimbursements (\$1,874) and higher projections in Signature Theatre revenue (\$30,000). ▪ Transfers from other funds decreased due to lower administrative fees to the Business Improvement Districts for the County-wide administrative support (\$12,093).	

Our Mission: To provide technology resources for the County and set the vision for future technology investments.

LINES OF BUSINESS



SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted expenditure budget for the Department of Technology Services is \$32,310,860, a two percent increase from the FY 2026 adopted budget. The FY 2027 adopted budget reflects:

- ↑ Personnel increases due to employee salary increases, an increase in the County's cost for employee health insurance, retirement contributions based on current actuarial projections, and the addition of one permanent FTE from the conversion of a non-personnel contractor reduction taken below (\$192,110, 1.0 FTE), partially offset by a base adjustment to Public, Educational and Governmental chargeback (\$483,318) and the reductions itemized below.
- ↓ Non-personnel decreases due to the reductions itemized below and the removal of one-time funding for additional security monitoring (\$25,000), partially offset by an increase in funding for cybersecurity services (\$350,000) and an adjustment to the annual expense for maintenance and replacement of County vehicles (\$289). Additional contract increases include software that supports or is integrated with the County's Enterprise Resource Planning System (ERP) (\$71,388), various software licensing costs (\$197,571), maintenance of the County's revenue and collection system (\$100,640), managed data services (\$18,875), and contracted staffing (\$6,291).

FY 2027 Adopted Budget Reductions

Office of the Chief Information Officer

- ↓ Eliminate a vacant Technology Business Relationship Management Coordinator (\$137,867, 0.6 FTE)

The role serves in a multitude of capacities and is intended to ensure that the Chief Information Officer's strategic priorities and goals are addressed.

IMPACT: The elimination of this position will result in a weaker capability to coordinate and execute strategic priorities. The functions of this position would be reallocated to existing staff.

Enterprise Technology and Application Services

- ↓ Eliminate a filled Database Administrator (\$194,052, 1.0 FTE)

The Database Administrator provides administration and monitoring of 90 percent of the premised Microsoft SQL databases and servers. Specifically, they maintain, support, and upgrade two critical County systems: 1. Pension Gold – the County's retirement system and 2. WebEOC, the Emergency Management software used by DPSCM. In recent years the volume of on-premise databases and servers have decreased by 20 percent.

IMPACT: The elimination of this position will require the workload to be spread to other staff and could result in increased delays in work turnaround time.

- ↓ Telecom and Network Support (Contract Savings) (\$873,550) and the strategic conversion of a contractor to a Cybersecurity Engineer (\$192,110, 1.0 FTE) (net \$681,440)

Network managed services including after-hours monitoring and voice system support services for the legacy telephone system are currently outsourced. The ten-year contract for this service will reach the end of life in June 2026.

IMPACT: Re-evaluation of network services has identified the opportunity to modify services contracted at a significantly reduced rate. The County's transition to a modernized telephone system, and the decommissioning of the legacy system requires a modified level of contracted telecom support services. The core responsibilities and service levels of the voice system will be preserved under existing staffing contracts, minimizing disruption and better supporting voice services. Cybersecurity support provided under this contract will be maintained through the reallocation of funding to create a full-time Cybersecurity Engineer position in the Security line of business.

- ↓ Cloud Disk Resizing (\$45,000)

DTS does an ongoing evaluation of how applications and users are consuming cloud services to identify areas where services have been underutilized or where storage space has been overprovisioned. Reducing disk size reduces the volume of paid storage space to a cheaper storage pricing tier. It also provides cheaper data snapshots and disaster-recovery storage, and cheaper data replication for backup.

IMPACT: This reduction is a rightsizing of paid storage, which is a cost efficiency reduction with no anticipated impact to government operations or constituents.

↓ Optimize Cloud and Network Advanced Security Services (\$20,000)

DTS utilizes network advanced security licenses and subscription services for technology used by the Water Pollution Control Bureau (WPCB) to inspect and control data traffic to prevent access from potential threats

IMPACT: This reduction has no anticipated impact on the WPCB as this is an optimization of licensing and subscription levels needed to support the firewalls for the WPCB. The new firewalls would replace the existing ones and would have a slightly lower throughput while continuing to meet the needs of DTS and WPCB.

↓ Migration of Virtualization Software (\$150,000)

Virtualization software allows DTS to manage the allocation of server hardware capacity by virtually partitioning physical hardware resources allowing for doing more with less hardware cost, less risk, and less energy consumption.

IMPACT: This reduction is a cost savings because of the strategic decision to migrate to an alternate virtualization platform in the third quarter (Q3) of FY 2026. The transition has no impact on County operations or constituents.

↓ Contractor conversion (\$20,000)

The position is responsible for managing the County's e-mail environment, in addition to other Microsoft 365 duties, as assigned.

IMPACT: Contracted staffing has been used to perform the tasks of this vacant position. It is anticipated that this position will be filled in FY 2027, resulting in savings.

Security

↓ Eliminate the Cable TV Complaint Line (\$50,000)

This contracted service provided as an enhancement to constituents to assist with questions and concerns regarding their cable services. Approximately two hundred calls annually are received each year.

IMPACT: Constituent questions or concerns today are mainly redirected to the service providers. This proposal is to eliminate this contracted service and would require constituents to contact their service provider directly for assistance.

DEPARTMENT FINANCIAL SUMMARY

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	\$17,160,504	\$17,098,127	\$18,071,557	6%
Non-Personnel	17,444,600	18,248,663	17,810,167	-2%
Subtotal	34,605,104	35,346,790	35,881,724	2%
Intra County Charges	(3,076,414)	(3,570,864)	(3,570,864)	-
GASB	6,985,013	-	-	-
Total Expenditures	38,513,703	31,775,926	32,310,860	2%
GASB	6,985,013	-	-	-
Total Revenues	6,985,013	-	-	-
Net Tax Support	\$31,528,690	\$31,775,926	\$32,310,860	2%
Permanent FTEs	94.00	90.50	89.90	
Temporary FTEs	-	1.00	1.00	
Total Authorized FTEs	94.00	91.50	90.90	

Expenses & Revenues by Line of Business

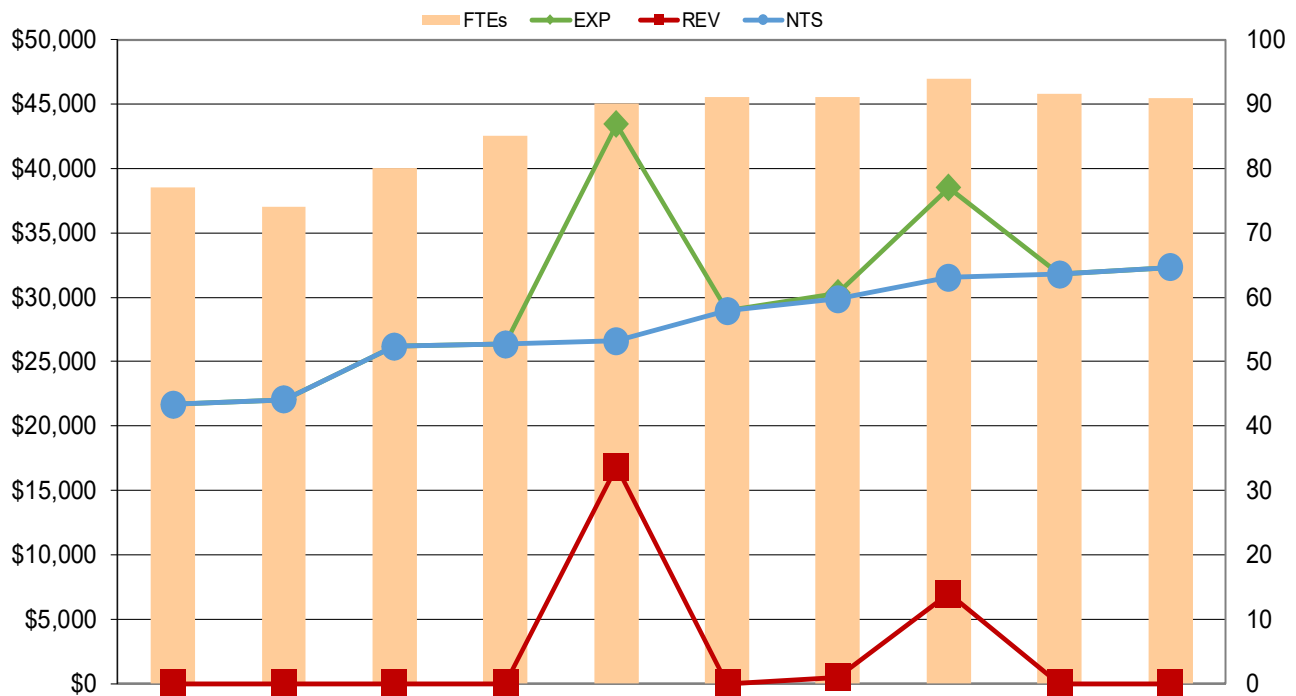
	FY 2025 Actual Expense	FY 2026 Adopted Expense	FY 2027 Adopted Expense	% Change '26 to '27	FY 2027 Adopted Revenue	FY 2027 Net Tax Support
Office of the Chief Information Officer	\$4,104,657	\$2,230,522	\$2,158,470	-3%	-	\$2,158,470
Enterprise Technology and Applications Services	32,069,209	25,003,594	25,437,064	2%	-	25,437,064
Security, Data Privacy & Records Management	2,339,838	4,541,810	4,715,326	4%	-	4,715,326
Total	\$38,513,704	\$31,775,926	\$32,310,860	2%	-	\$32,310,860

Authorized FTEs by Line of Business

	FY 2026 FTEs Adopted*	FY 2027 Permanent FTEs Adopted	FY 2027 Temporary FTEs Adopted	FY 2027 Total FTEs Adopted
Office of the Chief Information Officer	8.00	7.40	-	7.40
Enterprise Technology and Applications Services	72.50	72.50	1.00	73.50
Security and Data Privacy	11.00	10.00	-	10.00
Total FTEs	91.50	89.90	1.00	90.90

*FY 2026 Adopted included a 1.00 Temporary FTE charging directly to the CIP PC Replacement project.

EXPENDITURE, REVENUE, NET TAX SUPPORT, AND FULL-TIME EQUIVALENT TRENDS



\$ in 000s	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual*	FY 2023 Actual*	FY 2024 Actual*	FY 2025 Actual*	FY 2026 Adopted Budget	FY 2027 Adopted Budget
EXP	\$21,687	\$22,029	\$26,163	\$26,337	\$43,426	\$28,953	\$30,327	\$38,514	\$31,776	\$32,311
REV	-	-	-	-	\$16,834	-	\$487	\$6,985	-	-
NTS	\$21,687	\$22,029	\$26,163	\$26,337	\$26,592	\$28,953	\$29,840	\$31,529	\$31,776	\$32,311
FTEs	77.00	74.00	80.00	85.00	90.00	91.00	91.00	94.00	91.50	90.90

* Beginning in FY 2022, actual expenditures and revenues received reflect the first year of implementing new Governmental Accounting Standard Board (GASB) standards for Statement No. 87 on leases and Statement No. 96 for subscription-based software. See the County Government GASB Summary for department details in the front section of the budget book.

DEPARTMENT OF TECHNOLOGY SERVICES

TEN-YEAR HISTORY

Fiscal Year	Description	FTEs
FY 2018	- The County Board approved a decrease in non-personnel funding due to efficiency realized between the County and Arlington Public School's to reduce the number of connections to external data centers needed for operation (\$120,000). - Transferred out the ConnectArlington Fiber Network Sales and Marketing position and additional sales and marketing funding to Arlington Economic Development (\$130,000 personnel; \$50,000 non-personnel). - Increased software licensing costs (\$88,000 one-time, \$37,372 ongoing), maintenance costs for the County's revenue and collection system (\$60,000) and data storage costs (\$63,000). - Decreased annual expense for maintenance and replacement of County vehicles (\$6,629).	(1.00)
FY 2019	- Increased software licensing costs (\$82,620), maintenance costs for the County's revenue and collection system (\$70,000), data and cloud storage costs (\$115,000), and contractor costs (\$205,200). - Increased operations funding for the Connect Arlington Fiber Network (\$330,000). - Transferred in existing non-departmental funds for the Litigation Hold program (\$200,000), and the Open Data program (\$192,000). - Removed FY 2018 one-time costs for software licensing (\$88,800). - Reduced the annual expense for maintenance and replacement of County vehicles (\$1,896). - Eliminated a filled Cable Administrator position (\$181,340). - Removed 24/7 desktop support service for County employees (\$27,000). - Reorganized Prism Enterprise System Functional Support and eliminated 2.0 filled FTEs; redistributed work between the Departments of Management and Finance (DMF) and Technology Services. A portion of the cost of the position reductions shifted to contract support within DTS (\$220,000), and a portion transferred to augment support required by DMF (\$144,488). The remaining balance is provided as expenditure savings for FY 2019 (\$25,000).	(1.00) (2.00)
FY 2020	- Eliminated a vacant IT Network Analyst Position (\$86,733). - Transferred in from capital (Fund 313) and converted three ConnectArlington contractor positions (\$367,390, 3.0 FTEs); converted an existing Technology Manager (1.0 FTE) with the addition of budgeted contractor funding into two Senior Network Engineers (\$244,386, 1.0 FTE); and converted an existing position and non-personnel contractor funds to create a Staff Infrastructure Support Specialist position, Senior Network Engineer, and Management Intern position (469,861). - Reduced the department's membership to Gartner from five licenses to three licenses (\$70,000). - Eliminated a vacant IT Network Analyst position (\$86,733).	(1.00) 7.00 (1.00)

Fiscal Year	Description	FTEs
	▪ Reduced wireless service charges as part of a County-wide review of wireless service providers (\$14,098). ▪ Added one-time funds for a Technology Asset Management System (\$250,000). ▪ Added one-time funds for the County website refresh (\$100,000). ▪ Added one-time and on-going funding to begin migration from the County's Network Operations Center to a cloud platform (\$94,440 on-going funds; \$32,500 one-time). ▪ Added on-going funding for security training for all County employees (\$60,000), software licensing costs (\$546,828), maintenance costs for the County's revenue and collection system (\$70,000), data and cloud storage costs (\$52,136), and contractor costs (\$19,200).	
FY 2021	▪ Converted an existing un-budgeted overstrength position to provide audio visual support to the Bozman County Government Center (\$111,560). ▪ Converted non-personnel funds to create three Network Administrator positions (\$529,485) by utilizing non-personnel funding (\$489,063) and additional funding (\$40,422). ▪ Added one limited term FTE to serve as the Project Manager for the Enterprise Resource Planning (ERP) system (PRISM) upgrade. ▪ Added funding for strategic security investments (\$2,036,349). ▪ Added funding for software licensing costs (\$180,175), maintenance costs for the County's revenue and collection system (\$56,000), electronic document storage system (\$25,000), the Enterprise Resource Planning System (\$10,118), and data and cloud storage costs (\$61,598). ▪ Increased costs to continue migration from the County's Networks Operations Center to a cloud platform (\$54,000). ▪ Added one-time funding for warranty extensions (\$21,235).	1.00 3.00 1.00
FY 2022	▪ The County Board added funding for a one percent merit pay adjustment, a five percent increase in the range, and an increase to the one-time bonus for staff from \$500 to approximately \$900. ▪ Reduced IT support for the County's enterprise financial and human resource system (PRISM) by eliminating a Vacant Senior IT Analyst (\$176,402). ▪ Eliminated Electronic Records Management System (ERMS) Contractor (\$100,000). ▪ Reduced Contractor Phone Support to Call Centers (\$90,000). ▪ Eliminated a Vacant Cybersecurity Engineer (\$146,000). ▪ Reduced training budget (\$20,000). ▪ Reallocated between personnel and non-personnel budgets to re-align resources and reflect the reorganization of technology innovation and enterprise services teams. The budget re-alignment included converting previously budgeted personnel funding to contractual services and budgeting for positions previously funded with various non-personnel funds	(1.00) (1.00)

Fiscal Year	Description	FTEs
	to the Department's intern program.	
	- Reallocated eligible Network Management costs to the Public Education Grant (\$566,636). - Converted an existing un-budgeted overstrength and intern positions that provide critical support to the Department and core County-wide systems (\$939,038, 11.0 FTEs). - Eliminated and reallocated four positions (\$654,525, 4.0 FTEs) to non-personnel contractual services. - Added one time-funding for contact tracing application to support the County-wide COVID response (\$74,000), on-going funding for PRISM reporting financial tool (\$40,000), electronic signature software (\$46,116), website management software (\$120,410), software licensing costs (\$302,708), staff augmentation costs (\$178,088), maintenance costs for the County's revenue and collection system (\$58,000), Enterprise Resource Planning System (\$34,000), data and cloud storage costs (\$40,410), and ongoing support for the Arlington Free Clinic (\$6,000). <i>In FY 2021 closeout, funding was added for a one percent merit pay adjustment (\$69,301) and a one-time bonus for staff of \$450 (\$43,574).</i>	11.00 (4.00)
FY 2023	- The County Board added funding for an additional one percent merit pay adjustment for a total increase of 5.25 percent, increased the pay-for-performance budget by an additional 0.5 percent, increased the pay range movement to five percent, and an optional one-time cash-out of 40 hours of compensation time for those with balances of 80 or more (\$24,085). - Added a Cybersecurity Engineer position (\$185,059). - Added funding for contractual increases including software licensing costs (\$626,109), electronic signature and notary software (\$62,446), maintenance of the County's revenue and collection system (\$60,000), software that supports or is integrated with the County's Enterprise Resource Planning System (ERP) (\$57,660), data and cloud storage costs (\$50,000), and other contractual increases (\$20,000). - Added one-time funding for a contractor that assists with ERP maintenance (\$240,000). - Added one-time funding for technical staff training and development (\$115,000). <i>A technical adjustment was approved by the County Board in April 2023 to appropriate funding from Non-Departmental to Departments to allocate the budget for bonuses funded in the adopted budget. The funding added to the Department of Technology Services was \$172,781.</i>	1.00
FY 2024	- Added one-time \$2,000 (gross) employee bonuses (\$226,392). - Increased salaries resulting from Finance and Accounting and Administrative job family studies (\$11,974). - Personnel reduced based on anticipated backfilling of vacant positions and future staff departures at lower starting salaries (\$123,941).	

Fiscal Year	Description	FTEs
	- Added one-time funding for remote access software (\$190,074). - Eliminated Gartner consulting group licenses and membership (\$95,355). - Eliminated two hundred (200) Microsoft Power App and Flow licenses purchased for contact tracers working in DHS/Public Health during the COVID-19 pandemic (\$44,000). - Eliminated legacy remote access application maintenance support services (\$19,747). - Eliminated Virtual Observer workforce management software used to record call center voice transactions maintenance (\$9,207). - Adjusted the Public, Educational and Governmental chargeback (\$400,000). - Eliminated ongoing funding for two intern FTEs and replaced with one-time funds for FY 2024 (\$226,626). - Added funding for contractual increases including software licensing costs (\$196,826), maintenance of the County's revenue and collection system (\$60,000), software that supports or is integrated with the County's Enterprise Resource Planning System (ERP) (\$71,219), data and cloud storage costs (\$14,625), contracted staffing (\$165,894), and other contractual increases (\$52,794). - Reduced funding due to PRISM Contractor being expensed to the PRISM CIP project (\$235,008). - Reduced funding by the reduction to rental equipment and electricity (\$29,970) and electric vehicle funding (\$23,883).	
FY 2025	- Increased salaries resulting from the Finance, Accounting and Administrative job family studies (\$29,382). - Added a Senior Network Engineer position (\$186,650). - Addition of a Senior IT Support Specialist position charged to the Capital PC Replacement project (\$110,317). - Elimination of a Technology Manager position (\$224,634). - Elimination of two management interns funded with one-time funding in FY 2024 (\$222,626). - Eliminated a Chief Enterprise Architect position (\$277,418). - Converted non-personnel contractors to permanent FTEs (\$853,573 personnel, \$956,237 non-personnel). - Added ongoing funding for remote access software (\$170,671). - Added ongoing funding for NVERS Albert Sensors (\$40,000). - Added funding for contractual increases including software that supports or is integrated with the County's Enterprise Resource Planning System (ERP) (\$739,059), other software licensing costs (\$226,655), maintenance of the County's revenue and collection system (\$60,000), managed services (\$52,738), and contracted staffing (\$54,646). - Added one-time funding for Azure Virtual Computer Backups to AWS (Amazon Web Services) (\$60,000).	1.00 1.00 (1.00) (2.00) (1.00) 5.00

Fiscal Year	Description	FTEs
	▪ Added one-time funding for an Agenda Meeting Management Contractor (\$135,000). ▪ Eliminated a Technology Services Call Center contractor (\$76,800). ▪ Reduced funding for software subscription and license costs (\$57,591).	
FY 2026	▪ Added a Senior IT Analyst position by converting a non-personnel OnBase contractor to a permanent FTE (\$182,483 personnel, \$251,520 non-personnel; net savings of \$69,037). ▪ Eliminated a Senior Staff Admin/Management Specialist position (\$92,811). ▪ Eliminated a Technology Manager II position (\$235,181). ▪ Eliminated a Senior IT Analyst position (\$216,731). ▪ Eliminated a Network Analyst position (\$204,017). ▪ Eliminated a Security Operations Manager position (\$307,730). ▪ Reduced funding for mobile phone savings (\$15,000). ▪ Added funding for contractual increases including software that supports or is integrated with the County's Enterprise Resource Planning System (ERP) (\$85,710), various software licensing costs (\$394,914), maintenance of the County's revenue and collection system (\$56,460), managed data services (\$7,560), and contracted staffing (\$58,250). ▪ Added funding for cloud services for the County's Electronic Records Management system (\$186,445). ▪ Additional funding added for contractor support for PRISM+ (\$238,000). ▪ Additional funding added for Lit Fiber between the County and Equinix (\$35,000). ▪ Added funding for Opkey Managed Services (\$24,000). ▪ Added one-time funding for additional security monitoring (\$25,000). ▪ Decommissioned the Analogue Telephone Infrastructure (\$584,814). This reduction is budgeted in Non-Departmental.	1.00 (0.50) (1.00) (1.00) (1.00) (1.00)
FY 2027	▪ Added a Cybersecurity Engineer position by converting a non-personnel security contractor to a permanent FTE and the conclusion of the network managed services contract for telecom and network support (\$192,110 personnel, \$873,550 non-personnel; net savings of \$681,440). ▪ Eliminated a Technology Business Relationship Management Coordinator position (\$137,867). ▪ Eliminated a Database Administrator position (\$194,052). ▪ Added ongoing funding for cybersecurity services (\$350,000). ▪ Reduced funding for cloud disk resizing (\$45,000) and optimizing cloud and network advanced security services (\$20,000). ▪ Reduced the Public, Educational and Governmental chargeback (\$483,318).	1.00 (0.60) (1.00)

**Fiscal
Year**

Description

FTEs

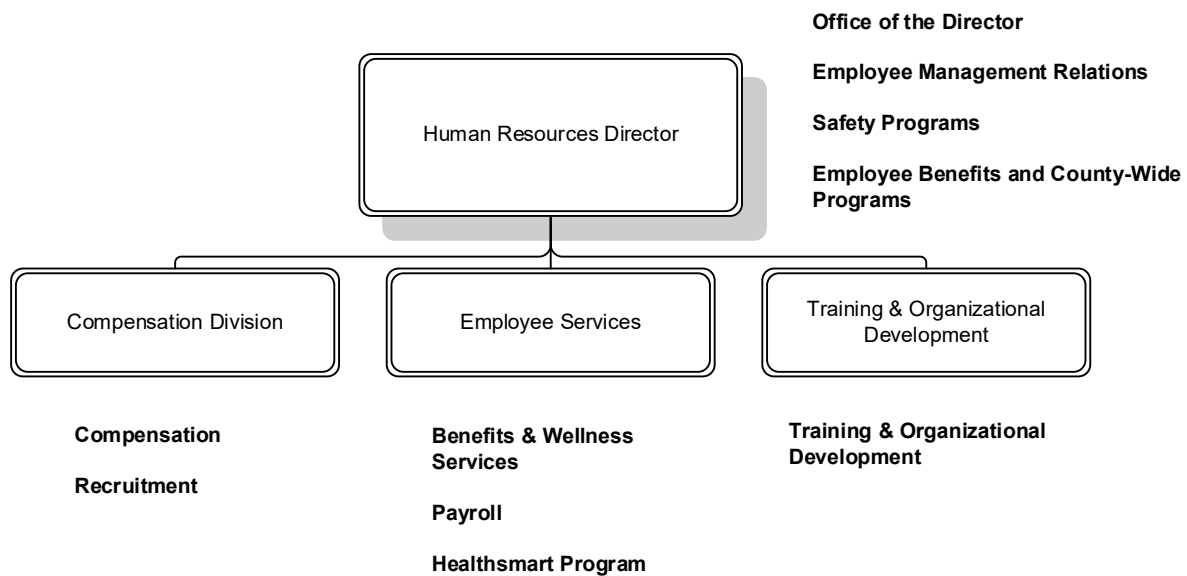
- Migration of virtualization software to an alternate virtualization platform for non-personnel savings (\$150,000).
- Anticipated hiring of a vacant position previously filled by contract work managing the County's email environment for non-personnel savings (\$20,000).
- Eliminated the cable television complaint line (\$50,000)
- Added funding for contractual increases including software that supports or is integrated with the County's Enterprise Resource Planning System (ERP) (\$71,388), various software licensing costs (\$197,571), maintenance of the County's revenue and collection system (\$100,640), managed data services (\$18,875), and contracted staffing (\$6,291).

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Our Mission: To provide leadership and expertise to attract, develop, and retain a high performing and diverse workforce

The Human Resources Department accomplishes its mission by continuing to be Arlington's organizational leader in managing human resources in the pursuit and achievement of the County's mission.

LINES OF BUSINESS



SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted expenditure budget for the Human Resources Department is \$11,136,117, a one percent decrease from the FY 2026 adopted budget. The FY 2027 adopted budget reflects:

- The County Board reduced the HRD budget and FTE count to transfer a Senior Labor Relations Manager position to the County Manager's Office (\$174,875, 0.75 FTE).
- ↓ Personnel decreases due to the transfer noted above and the reductions itemized below, partially offset by employee salary increases, an increase in the County's cost for employee health insurance, and retirement contributions based on current actuarial projections.
- ↓ Non-personnel decreases due to adjustments to utility budgets based on prior year actuals and projected rates (\$3,000) and the reductions itemized below, partially offset by contractual increases (\$2,711).
- ↑ Employee Benefits and County-wide Programs increases due to contractual increases (\$51,236).

FY 2027 Adopted Budget Reductions

Employee Services

- ↓ Freeze a vacant Employee Services Division Chief position. The Employee Services Division Chief position oversees benefits administration for more than a dozen programs serving both active and retired employees including leave administration, the onsite health clinic, Workers' Compensation, and other employee support programs. (\$258,661, 1.0 FTE)

IMPACT: Because this position is currently vacant, other staff within HRD have assumed most of the supervisory functions and duties. However, this significantly reduces HRD's ability to support County departments regarding benefits and PRISM+ related inquiries and provide HR Liaison assistance. The vacancy also diminishes efforts to market benefits to current and prospective employees.

Compensation & Recruitment

- ↓ Eliminate a vacant Staff Human Resources/OD Specialist. The Staff Human Resources/OD Specialist position supports the Human Resources Department's county-wide recruitment efforts. (\$67,380, 0.375 FTE)

IMPACT: The workload of this position will be divided between other members of the Compensation & Recruitment division. This change will incrementally impact the HRD Compensation and Recruitment team's ability to fill vacancies in a timely manner as well as provide support for assessment activities and collective bargaining processes.

Office of the Director

- ↓ Budget Savings and Efficiencies (\$77,270)

A detailed review of spending patterns was conducted in the HRD Office of the Director. The following non-personnel reductions were identified:

- \$25,770 in Contractual Services
- \$40,000 in Printing and Postage/Shipping
- \$11,500 in Employee Travel and Office Supplies

IMPACT: Given historical spending trends in these non-personnel expense lines and operational efficiencies that have been realized, these reductions should have minimal impacts on service delivery.

DEPARTMENT FINANCIAL SUMMARY

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	\$9,309,732	\$8,823,155	\$8,757,168	-1%
Non-Personnel	607,093	793,818	716,259	-10%
Employee Benefits and County-wide Programs	1,533,860	1,611,454	1,662,690	3%
Total Expenditures	11,450,685	11,228,427	11,136,117	-1%
Total Revenues	-	-	-	-
Net Tax Support	\$11,450,685	\$11,228,427	\$11,136,117	-1%
Permanent FTEs	54.58	52.08	49.95	
Permanent FTEs (Frozen, Unfunded)	-	-	1.00	
Temporary FTEs	-	-	-	
Total Authorized FTEs	54.58	52.08	50.95	

Expenses by Line of Business

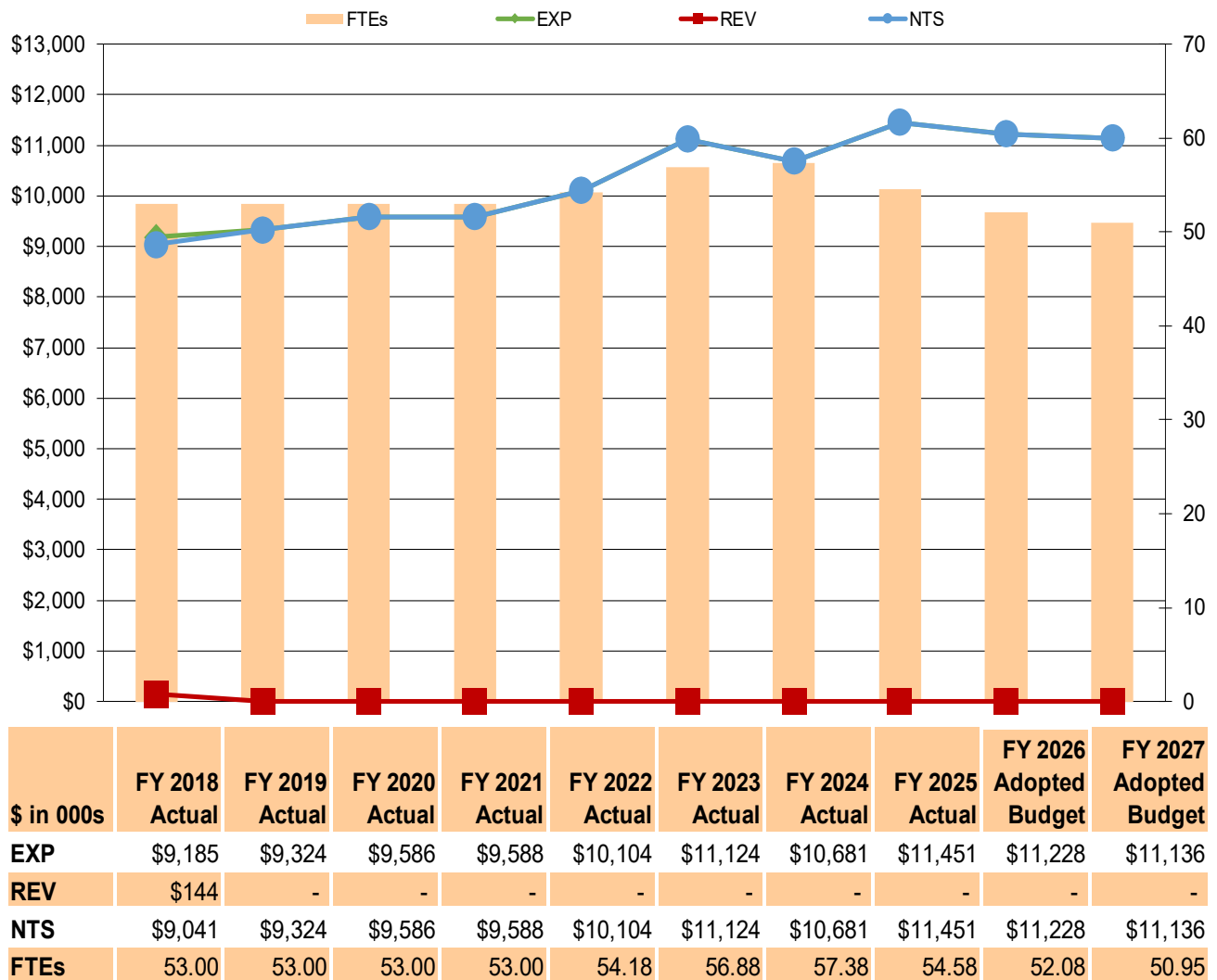
	FY 2025 Actual Expense	FY 2026 Adopted Expense	FY 2027 Adopted Expense	% Change '26 to '27
Office of the Director	\$2,801,280	\$2,847,280	\$2,572,228	-10%
Safety & Worker's Compensation	144,721	134,889	140,484	4%
Employee Management Relations	259,983	363,267	362,093	-
Employee Benefits and County-wide Programs	1,533,860	1,611,454	1,662,690	3%
Training and Organizational Development	1,030,703	787,865	824,515	5%
Compensation & Recruitment	2,954,809	2,914,240	3,250,366	12%
Employee Services	2,725,330	2,569,432	2,323,741	-10%
Total Expenditures	\$11,450,685	\$11,228,427	\$11,136,117	-1%

Authorized FTEs by Line of Business

	FY 2026 FTEs Adopted	FY 2027 Permanent FTEs Adopted	FY 2027 Temporary FTEs Adopted	FY 2027 Total FTEs Adopted
Office of the Director	11.75	11.00	-	11.00
Safety & Worker's Compensation	1.00	1.00	-	1.00
Employee Management Relations	2.00	2.00	-	2.00
Employee Benefits and County-wide Programs	-	-	-	-
Training and Organizational Development	5.00	5.00	-	5.00
Compensation & Recruitment	16.33	17.45	-	17.45
Employee Services*	16.00	14.50	-	14.50
Total FTEs	52.08	50.95	-	50.95

*FY 2027 Adopted Permanent FTEs count includes one frozen permanent FTE.

EXPENDITURE, REVENUE, NET TAX SUPPORT AND FULL-TIME EQUIVALENT TRENDS



Fiscal Year	Description	FTEs
FY 2018	- Transferred County Ethics Initiative Funding to Non-Departmental (\$20,000). - Revenue increased to reflect the salary and benefits of the Safety Specialist that is funded by Arlington Public Schools (\$4,649).	
FY 2019	- Contractual services increased related to the County's Retirement software (\$2,250). - Employee Benefits and County-wide Programs increased due to the addition of an Adoption Assistance Program for employees (\$50,000), contractual increases in the Employee Assistance Program (EAP) shared with Arlington Public Schools (\$3,522), and other contractual increases (\$12,150). - Revenue increased to reflect the salary and benefits increase of the Safety Specialist funded by Arlington Public Schools (\$6,351). - Reduced funding for County-wide employee recruitment and outreach (\$25,000) and County-wide employee training (\$25,000).	
FY 2020	- Reduced wireless service charges as part of a County-wide review of wireless service providers (\$1,729). - Reduced unclassified and consultant services in the Office of the Director and Employee Benefits and County-wide Programs (\$99,312). - Personnel and revenue decreased due to Arlington Public Schools (APS) taking over management of Safety Specialist work on schools' facilities (\$148,964). - Contractual costs increased for maintenance of the County's Retirement software and related system modifications (\$13,400). - County-wide programs contracted services increased for the county-wide learning management services (\$14,400).	
FY 2021	- Pension Gold contractual costs were reallocated from the Human Resources Department to the Retirement Board (\$120,365). - Employee benefits and county-wide programs contracted services increased (\$33,472).	
FY 2022	- The County Board added funding for a one percent merit pay adjustment, a five percent increase in the range, and an increase to the one-time bonus for staff from \$500 to approximately \$900. - The County Board restored funding for a vacant Assistant to the Director position (\$121,105, 1.0 FTE) with American Rescue Plan funding. - Added a position to manage the Collective Bargaining compensation modeling (\$150,000).	1.00

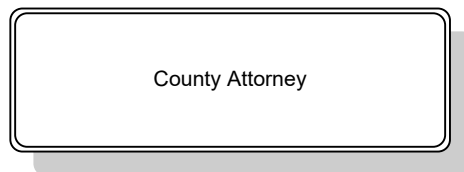
Fiscal Year	Description	FTEs
	Transferred in 1.0 FTE Staff Human Resources/OD Specialist position from the Department of Public Safety Communications and Emergency Management (PSCM) to provide HR strategic and administrative support to PSCM managers and employees (\$107,222).	1.00
	Increased 0.18 FTE to the work allocation of a Staff Admin/Management Specialist position in Benefits and Wellness.	0.18
	Eliminated 1.0 FTE vacant Safety Specialist position previously funded by Arlington Public Schools.	(1.00)
	Reduced office equipment and office supplies for HR operations and programs (\$38,336).	
	Reduced funding for defensive driving classroom instruction, testing, and instructor certification (\$26,666).	
	Reduced compensation for the Staff HR/OD Specialist supporting classification and compensation analysis of County-wide job classes and categories (\$44,484).	
	Employee benefits and county-wide programs increased due to increases in Live Where You Work grants (\$155,000), employee online training (\$89,000), and increased costs for service contracts (\$7,579).	
	<i>In FY 2021 closeout, funding was added for one percent merit pay adjustment (\$34,871) and a one-time bonus for staff of \$450 (\$29,619).</i>	
	<i>During FY 2021 close-out, the County Board transferred a Classification and Compensation position to the Human Resources Department from the Department of Environmental Services (\$169,414).</i>	1.00
FY 2023	The County Board added funding for an additional one percent merit pay adjustment for a total increase of 5.25 percent, increased the pay-for-performance budget by an additional 0.5 percent, increased the pay range movement to five percent, a one-time increase in language premium from \$0.69 to \$0.92 per hour (\$4,270), and an optional one-time cash-out of 40 hours of compensation time for those with balances of 80 or more (\$9,822).	
	Added a Senior IT Analyst position (\$81,635).	0.50
	Added a Collective Bargaining position (\$169,414).	1.00
	A technical adjustment to a position in Benefits and Wellness Services.	0.20
	Increased salaries resulting from an Administrative job family study (\$23,120).	
	Employee Benefits and County-Wide Programs increased due to one-time funding for Employee Resources Group Programs (\$40,000) and increased costs for service contracts (\$6,634).	
	As a part of the FY 2022 adopted budget, the County Board approved use of American Rescue Plan Act (ARPA) funding to restore programs and positions that had been proposed as cuts. The FY 2023 adopted budget continues funding for these reductions including the Assistant to the Director (\$125,206, 1.0 FTE).	

Fiscal Year	Description	FTEs
	▪ <i>A technical adjustment was approved by the County Board in April 2023 to appropriate funding from Non-Departmental to Departments to allocate the budget for bonuses funded in the adopted budget. The funding added to the Human Resources Department was \$121,496.</i>	
FY 2024	▪ The County Board approved an increase of 0.50 FTE as a technical adjustment for a Human Resources Employee Assistance Program position. ▪ Added one-time \$2,000 (gross) employee bonuses (\$141,495). ▪ Increased salaries resulting from an Administrative job family study (\$40,458). ▪ Transferred in Employee Assistance Program funding from Employee Benefits and County-wide Programs to the Human Resources Office of the Director (\$55,000). ▪ Non-personnel increased due to the transition of the Employee Assistance Program administration from Employee Benefits and County-Wide Programs to the Human Resources Office of the Director (\$417,000) and increased costs for service contracts (\$990). ▪ Employee Benefits and County-Wide Programs decreased due to the transition of the Employee Assistance Program administration and services formerly managed by Arlington Public Schools (APS) to the Human Resources Office of the Director (\$472,000), offset by increased costs for service contracts (\$25,562). ▪ <i>During FY 2023 closeout, the County Board transferred a 1.0 FTE Claims Analyst and a 0.5 FTE Risk Manager to the Department of Management and Finance (DMF). The total funding transferred to DMF was \$214,429.</i>	0.50 (1.50)
FY 2025	▪ A portion of a Staff Human Resources / OD Specialist position was charged to the PRISM+ project (\$85,781). ▪ Added funding for the Human Resources & Safety Job Family Study (\$192,375). ▪ Reduced hours for a filled position in the recruitment unit (\$67,706). ▪ Eliminated a vacant Onboarding Specialist position (\$68,335). ▪ Eliminated a vacant Senior IT Analyst position (\$98,668). ▪ Eliminated the department's overtime budget (\$23,816). ▪ Reduced the department's training budget (\$16,307). ▪ Increased funding for service contracts (\$10,000). ▪ Changes in Employee Benefits and County-wide Programs: ○ Termination of third-party recruitment (\$76,485), learning management (\$51,241), and help desk (\$16,008) contractual services. ○ Increased funding for regulatory payroll reporting services (\$88,000) and annual increases for service contracts (\$16,045). ○ The addition of one-time funds for Employee Resource Groups (ERG) (\$40,000).	(0.30) (0.50) (0.50)

Fiscal Year	Description	FTEs
FY 2026	▪ Added a Employee Assistance Program (EAP) Manager position transferred from APS with exiting program funding.	1.00
	▪ Added a part-time Recruitment Specialist (\$78,351).	0.50
	▪ Eliminated an Administrative Support position funded with one-time.	(1.00)
	▪ Eliminated a Senior Staff Administrative/Management Specialist position (\$129,290).	(1.00)
	▪ Eliminated a Staff HR/OD Specialist – Change Management position (\$196,406).	(1.00)
	▪ Eliminated a Staff HR/OD Specialist – Health Smart position (\$165,000).	(1.00)
	▪ Added funding for membership access to child and elder care (\$50,000).	
	▪ Reduced the department’s advisory and consulting services (\$50,000) and wellness programs (\$42,735) budgets.	
	▪ Changes in Employee Benefits and County-wide Programs: ○ Contractual services increase (\$5,196). ○ Reduced funding for Adoption Assistance (\$30,000). ○ Continuation of one-time funds for Employee Resource Groups (ERG) (\$40,000).	
FY 2027	▪ A Senior Labor Relations Manager position was transferred to the County Manager’s Office (\$174,875).	(0.75)
	▪ Froze a vacant Employee Services Division Chief position (\$258,661, 1.0 FTE).	
	▪ Eliminated a vacant Staff Human Resources/OD Specialist (\$67,380).	(0.38)
	▪ Reduced the Office of the Director’s non-personnel expense lines: ○ Contractual Services (\$25,770), ○ Printing and Postage/Shipping (\$40,000), and ○ Employee Travel and Office Supplies (\$11,500).	
	▪ Increased Employee Benefits and County-wide Programs for contractual increases (\$51,236).	

Our Mission: To provide the highest quality legal services to the Arlington County Board and Arlington County Government, including the County Manager and staff, commissions and boards subject to the Rules of Virginia Professional Responsibility, by utilizing adaptive, creative, and practical legal advice and solutions to help County officials and staff improve Arlington County; and ethically protect and advocate for the legal interests of the County.

LINE OF BUSINESS



Office of the County Attorney

SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted expenditure budget for the Office of the County Attorney is \$4,540,975, a two percent decrease from the FY 2026 adopted budget. The FY 2027 adopted budget reflects:

- ↓ Personnel decreases due to a staff turnover, partially offset by an increase in the County's cost for employee salary increases, employee health insurance, and retirement contributions based on current actuarial projections.
- ↓ Non-personnel decreases due to the itemized reduction taken below and an increase in Work for Others chargeback (\$4,330).
- ↑ Revenue increases due to adjustments in the FOIA standard rate of request processing fees (\$2,660).

FY 2027 Adopted Budget Reduction

County Attorney's Office

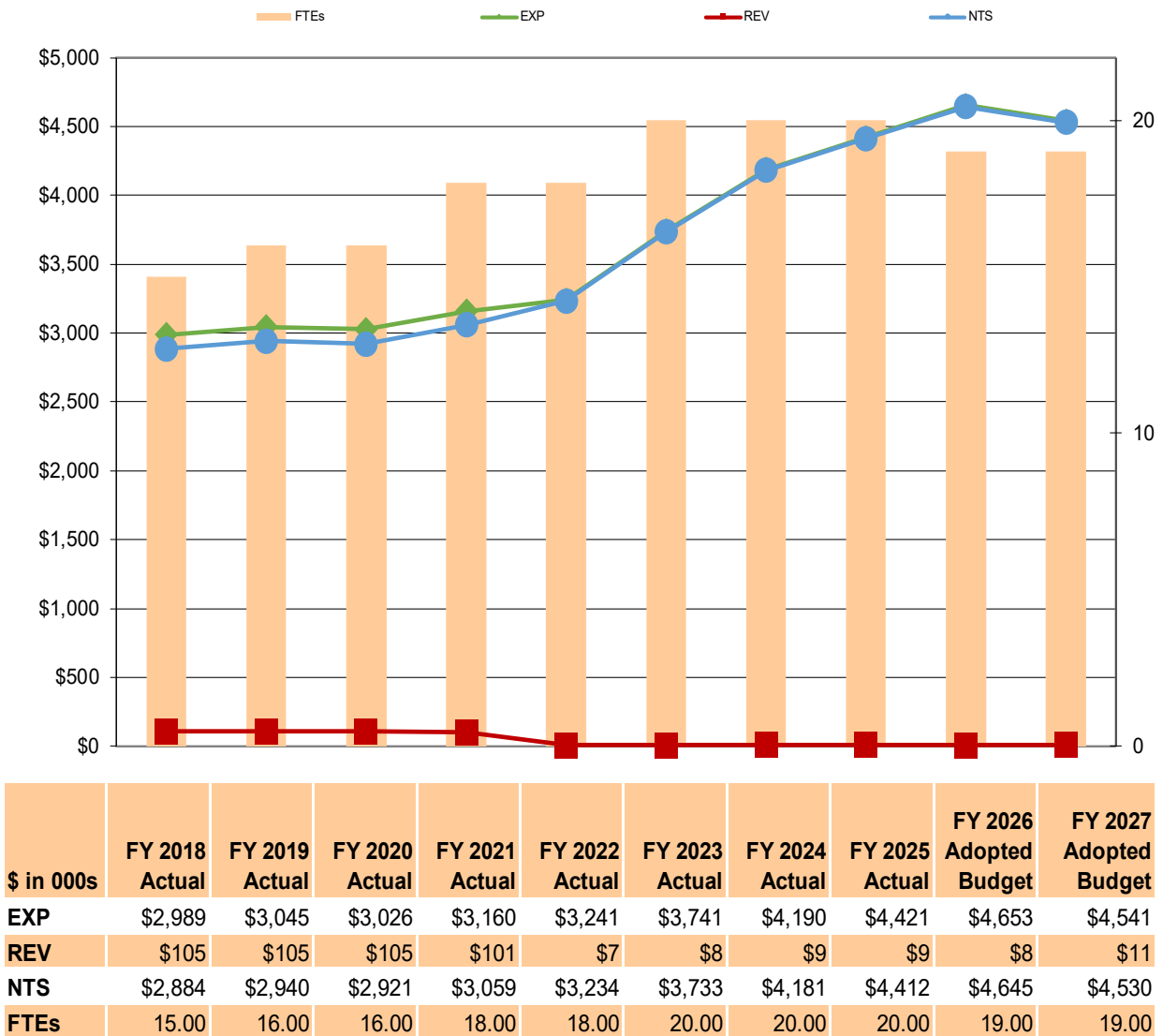
- ↓ Reduction in consultant support (\$40,000) - The County Attorney's Office utilizes the services of outside consultants in support of litigation and other legal matters requiring specialized expertise or knowledge of areas of law. Consultants, such as appraisers, auditors, technical experts and attorneys, serve as experts in their applicable fields assisting in legal matters through research, specialized reports, opinions, advice, and testimony as needed.

IMPACT: The reduction will reduce consultant funds to \$40,000. The reduction impact will be offset by the proposed creation of an Outside Legal Counsel contingent (\$750,000).

DEPARTMENT FINANCIAL SUMMARY

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	\$4,317,611	\$4,476,435	\$4,408,579	-2%
Non-Personnel	217,800	291,189	251,189	-14%
Subtotal	4,535,411	4,767,624	4,659,768	-2%
Intra County Charges	(114,910)	(114,463)	(118,793)	4%
Total Expenditures	4,420,501	4,653,161	4,540,975	-2%
Fees	8,865	8,000	10,660	33%
Total Revenues	8,865	8,000	10,660	33%
Net Tax Support	\$4,411,636	\$4,645,161	\$4,530,315	-2%
Permanent FTEs	20.00	19.00	19.00	
Temporary FTEs	-	-	-	
Total Authorized FTEs	20.00	19.00	19.00	

EXPENDITURE, REVENUE, NET TAX SUPPORT AND FULL-TIME EQUIVALENT TRENDS



Fiscal Year	Description	FTEs
	▪ Eliminated revenue from the Northern Virginia Transportation Commission (NVTC) and Virginia Railway Express (VRE) due to the conclusion of legal representation in FY 2021 (\$105,000). ▪ Added revenue for the anticipated Freedom of Information Act (FOIA) reimbursements (\$2,900) formerly managed and reported under the CMO.	
FY 2024	▪ Reduced the level of a vacant Assistant County Attorney's position from III to I (\$51,206). ▪ Added funding for one-time \$2,000 (gross) employee bonuses (\$49,756).	
FY 2025	▪ Reduced budget for consultant support (\$50,000). ▪ Increased Freedom of Information Act (FOIA) requests and associated reimbursements received by the County Attorney (\$5,100).	
FY 2026	▪ Eliminated a County Attorney III position (\$240,727).	(1.00)
FY 2027	▪ Reduced budget for consultant support (\$40,000). ▪ Increase in Work for Others chargeback (\$4,330). ▪ Increased Freedom of Information Act (FOIA) standard rate of request processing fees received by the County Attorney (\$2,660).	

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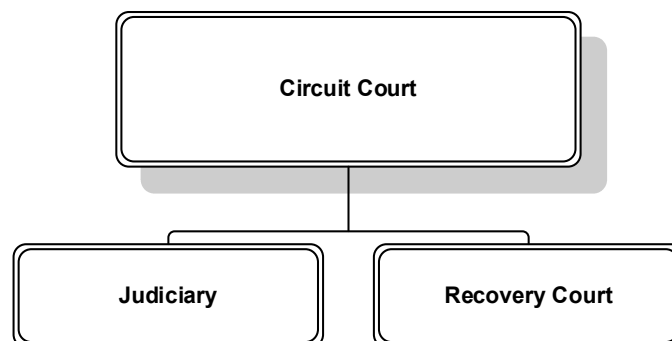
Our Mission: To provide an independent, accessible, responsive forum for just resolution of disputes in order to preserve the rule of law and to protect all rights and liberties guaranteed by the United States and Virginia Constitutions.

The 17th Judicial Circuit is comprised of four judges with jurisdiction over Arlington County and the City of the Falls Church. The Circuit Court is a trial court of general jurisdiction and the highest court in the County for both civil and criminal cases. The Circuit Court has jurisdiction concerning civil claims exceeding \$4,500, with exclusive original jurisdiction for claims exceeding \$50,000. The Circuit Court also has jurisdiction over all equity related matters, which include, but are not limited to, divorce, child custody, child and spousal support and maintenance, guardianship, conservatorship, and disputes concerning wills and estates. Additionally, the court has jurisdiction over all civil cases appealed from the General District Court. The appellate jurisdiction is *de novo* which means that, notwithstanding a final civil judgment in the General District Court, once the case is appealed to the Circuit Court, there is a new or *de novo* trial in the Circuit Court, as if the trial below never occurred.

For criminal cases, the Circuit Court has original jurisdiction over all felonies and misdemeanors originally charged in Circuit Court, plus all misdemeanor cases, criminal bond motions, and traffic cases previously adjudicated by the General District Court but appealed to the Circuit Court. Additionally, the Circuit Court has jurisdiction over juveniles aged 15 years and older who are charged with felonies and whose cases have been certified by a Judge of the Juvenile and Domestic Relations District Court for trial in Circuit Court and all properly appealed cases previously adjudicated by the Juvenile and Domestic Relations District Court.

The Circuit Court operates an Adult Recovery Treatment Court (Recovery Court). The Recovery Court is an intensive, community-based treatment, rehabilitation, and supervision program for felony defendants. The mission of the Recovery Court is to enhance public safety by providing a cost-effective, integrated system of treatment and judicial supervision in order to reduce recidivism.

LINES OF BUSINESS



SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted expenditure budget for the Circuit Court is \$1,453,871, a one percent decrease from the FY 2026 adopted budget. The FY 2027 adopted budget reflects:

- ↑ Personnel increases due to employee salary increases, an increase in the County's cost for employee health insurance, and retirement contributions based on current actuarial projections.
- ↓ Non-personnel decreases due to the removal of one-time funding for SCRAM monitoring (\$25,000) and a reduction in the annual expense for maintenance and replacement of County vehicles (\$1,489).
- ↓ Fee revenues decrease due to lower projections in Falls Church reimbursements based on the FY 2027 budget and reconciliation of prior year payments with actual expenditures (\$9,749) and the elimination of Recovery Court fees (\$1,200).

DEPARTMENT FINANCIAL SUMMARY

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	\$1,245,336	\$1,362,576	\$1,368,632	-
Non-Personnel	48,869	111,728	85,239	-24%
Total Expenditures	1,294,205	1,474,304	1,453,871	-1%
Fees	52,664	65,252	54,303	-17%
Total Revenues	52,664	65,252	54,303	-17%
Net Tax Support	\$1,241,541	\$1,409,052	\$1,399,568	-1%
Permanent FTEs	10.00	10.00	10.00	
Temporary FTEs	0.30	0.30	0.30	
Total Authorized FTEs	10.30	10.30	10.30	

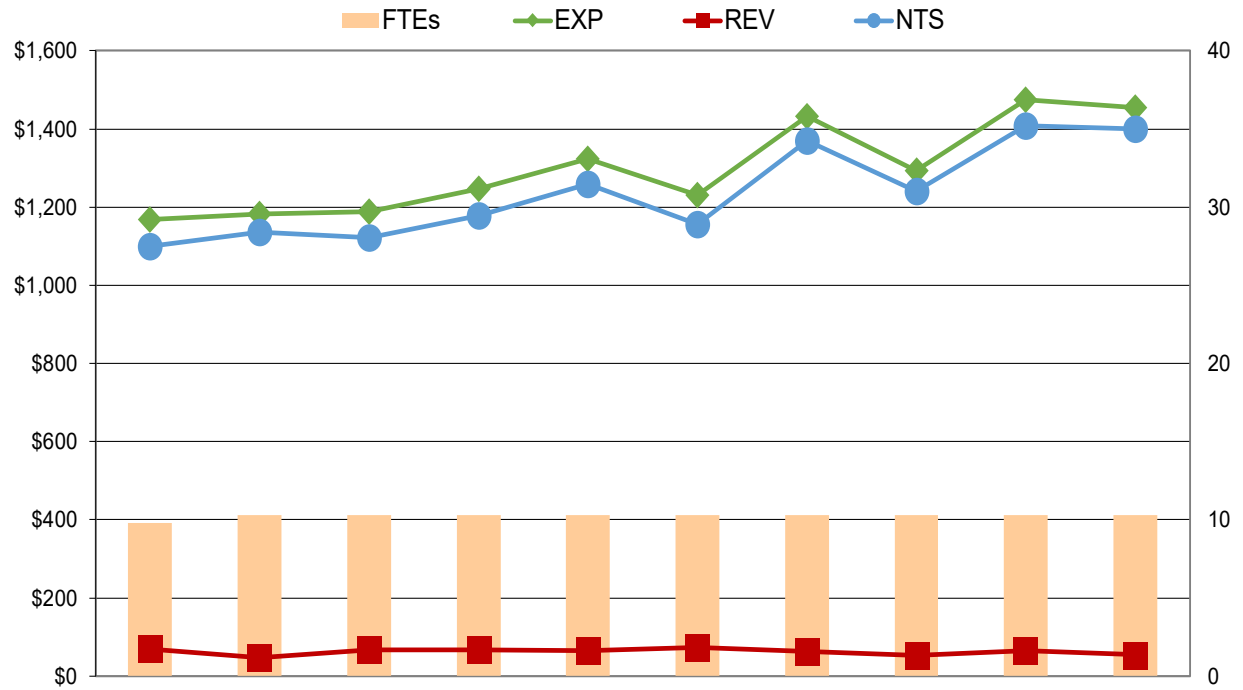
Expenses & Revenues by Line of Business

	FY 2025 Actual Expense	FY 2026 Adopted Expense	FY 2027 Adopted Expense	% Change '26 to '27	FY 2027 Adopted Revenue	FY 2027 Net Tax Support
Judiciary	\$986,506	\$1,032,266	\$1,009,764	-2%	\$54,303	\$955,461
Recovery Court	307,699	442,038	444,107	-	-	444,107
Total	\$1,294,205	\$1,474,304	\$1,453,871	-1%	\$54,303	\$1,399,568

Authorized FTEs by Line of Business

	FY 2026 FTEs Adopted	FY 2027 Permanent FTEs Adopted	FY 2027 Temporary FTEs Adopted	FY 2027 Total FTEs Adopted
Judiciary	8.30	8.00	0.30	8.30
Recovery Court	2.00	2.00	-	2.00
Total	10.30	10.00	0.30	10.30

EXPENDITURE, REVENUE, NET TAX SUPPORT, AND FULL-TIME EQUIVALENT TRENDS



\$ in 000s	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Adopted Budget
EXP	\$1,168	\$1,183	\$1,189	\$1,247	\$1,323	\$1,230	\$1,432	\$1,294	\$1,474	\$1,454
REV	\$69	\$48	\$68	\$68	\$65	\$73	\$63	\$53	\$65	\$54
NTS	\$1,099	\$1,135	\$1,121	\$1,179	\$1,258	\$1,157	\$1,369	\$1,241	\$1,409	\$1,400
FTEs	9.80	10.30	10.30	10.30	10.30	10.30	10.30	10.30	10.30	10.30

Fiscal Year	Description	FTEs
FY 2018	- The County Board added \$15,000 for office supplies, travel, and training. - Converted an Administrative Assistant from part-time to full-time and reclassified that position to a Recovery Court Probation Officer (\$55,482). Prior to 2016, this service was provided in-kind by the state. - Increased fee revenue due to higher projections in Falls Church reimbursements based on the FY 2018 budget and reconciliation of prior year payments with actual expenditures (\$822) and the addition of Recovery Court participant fees not previously budgeted (\$2,500). - Decreased grant revenue due to the September 2016 expiration of the Bureau of Justice Assistance grant for the Arlington County Recovery Court (\$26,730).	0.50
FY 2019	Decreased fee revenue due to lower projections in Falls Church reimbursements based on the FY 2019 budget and reconciliation of prior year payments with actual expenditures (\$1,490).	
FY 2020	- Added a Law Clerk to support the fourth judge which was added by the Commonwealth of Virginia due to the caseload of the Circuit Court (\$95,480). - Added funding for one-time operating equipment (\$4,000) and on-going operating expenses (\$1,000) for the addition of the fourth judge. - Increased fee revenues due to higher projections in Falls Church reimbursements based on the FY 2020 budget and reconciliation of prior year payments and actual expenditures (\$5,572). <i>In FY 2019 Closeout, the County Board transferred a Human Services Specialist position to the Department of Human Services for the consolidation of the clinical and administrative supervision of the Recovery Court Treatment Team (\$98,288).</i>	1.00 (1.00)
FY 2021	Fee revenues decreased due to lower projections in Falls Church reimbursements based on the FY 2021 budget and reconciliation of prior year payments with actual expenditures (\$3,645).	
FY 2022	- The County Board added funding for a one percent merit pay adjustment, a five percent increase in the range, and an increase to the one-time bonus for staff from \$500 to approximately \$900. - Fee revenue decreased due to lower projections in Falls Church reimbursements based on the FY 2022 budget and reconciliation of prior year payments with expenditures (\$2,597).	

Fiscal Year	Description	FTEs
	<i>In FY 2021 closeout, funding was added for a one percent merit pay adjustment (\$5,443) and a one-time bonus for staff of \$450 (\$5,126).</i>	
FY 2023	- The County Board added funding for an additional one percent merit pay adjustment for a total increase of 5.25 percent, increased the pay-for-performance budget by an additional 0.5 percent, and increased the pay range movement to five percent. - The County Board added additional one-time funds for training (\$15,000). - Added one-time training funds for the Recovery Court Program (\$15,700). - Fee revenue increased due to higher projections in Falls Church reimbursements based on the FY 2023 budget and reconciliation of prior year payments with actual expenditures (\$8,458). <i>A technical adjustment was approved by the County Board in April 2023 to appropriate funding from Non-Departmental to Departments to allocate the budget for bonuses funded in the adopted budget. The funding added to Circuit Court Judiciary was (\$23,490).</i>	
FY 2024	- Increased salaries resulting from the Administrative and Judicial job studies (\$8,911). - Added funding for one-time \$2,000 (gross) employee bonuses (\$27,366). - Added one-time funding for the purchase of electric vehicles (\$37,227).	
FY 2025	- The County Board added one-time funding for court administrative support (\$50,000). - Increased salaries resulting from the Judicial and Legal Services Job Family Study (\$35,167). - Fee revenues increased due to higher projections in Falls Church reimbursements based on the FY 2025 budget and reconciliation of prior year payments with actual expenditures (\$10,354).	
FY 2026	- The County Board added one-time funding for SCRAM monitoring for indigent defendants (\$25,000). - Added funds for contractual increases (\$180). - Decreased annual expenses for maintenance and replacement of county vehicles (\$369). - Fee revenue increased due to higher projections in Falls Church reimbursements based on the FY 2026 budget and reconciliation of prior year payments with actual expenditures (\$4,494), partially offset by a decrease in Recovery Court fees (\$1,300).	

Fiscal Year	Description	FTEs
FY 2027	▪ Fee revenue decreased due to lower projections in Falls Church reimbursements based on the FY 2027 budget and reconciliation of prior year payments with actual expenditures (\$9,749) and elimination of Recovery Court fees (\$1,200).	

Our Mission: To ensure that Circuit Court records are easily accessible and maintained in an orderly and secure fashion; that the public is fully and fairly served; and that justice is administered promptly and without favor to any party.

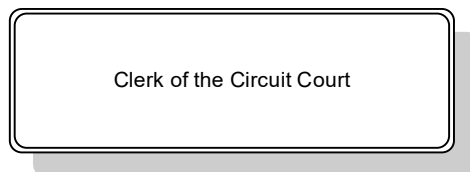
The Clerk of the Circuit Court (the Clerk) is an elected constitutional office in each county and large city in Virginia. The Clerk of Court handles a variety of functions necessary for the efficient administration of justice in the Circuit Court for Arlington County and the City of Falls Church.

The Clerk is the official recorder of Circuit Court civil and criminal court proceedings. The Clerk issues marriage licenses, notary certifications, concealed handgun permits, and similar documents and admits wills and other testamentary documents to probate. The Clerk creates and maintains all civil, criminal, and probate court files and records of proceedings; issues summons and court process; prepares court orders; and summons petit and grand jurors for jury service. The Clerk collects and disseminates criminal fines, costs, and restitution.

The Land Records Division of the Clerk's Office is responsible for recording and maintaining deeds, judgments, and other documents affecting titles to real property located in Arlington County and the City of Falls Church. In addition, the Land Records Division assesses and collects required recordation taxes and fees and is responsible for filing and maintaining records of judgments and Uniform Commercial Code Financing Statements.

The Clerk's Office utilizes an electronic records management system for both its court and land records systems which provides users with the ability to e-file case documents and pleadings and e-record land records documents.

LINEs OF BUSINESS



Circuit Court Clerk's Office

SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted expenditure budget for the Clerk of the Circuit Court is \$5,111,892, a three percent increase from the FY 2026 adopted budget. The FY 2027 adopted budget reflects:

- The County Board added ongoing funding for a Court Assistant position for the state mandated services related to the implementation of House Bill 2723 and Senate Bill 1466 for records sealing (\$76,271 expense, \$48,271 revenue, 1.0 FTE).

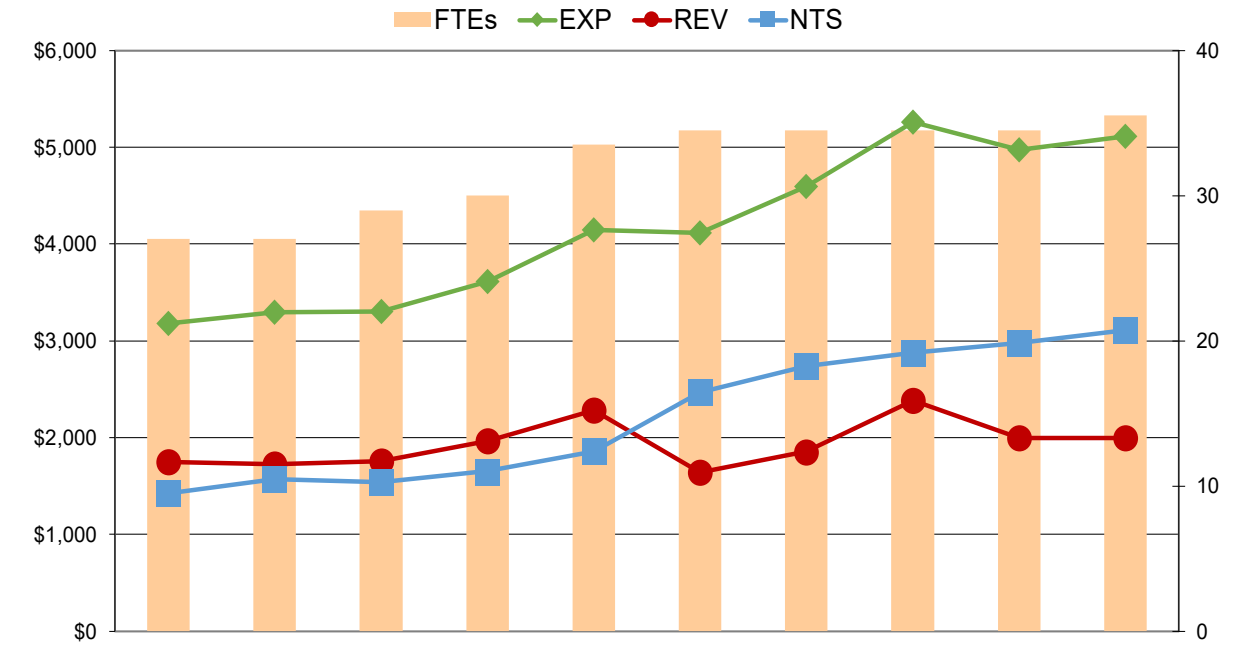
- ↑ Personnel increases due to employee salary increases, an increase in the County's cost for employee health insurance, and retirement contributions based on current actuarial projections.
- ↓ Non-personnel decreases due to the removal of FY 2026 one-time funding for temporary contract support for indigent clients at the law library (\$25,000) and grant funds from the Library of Virginia for a Preservation Grant (\$11,873), offset by contractual increases (\$15,282) and FY 2027 grant funds from the Library of Virginia for a Preservation Grant (\$10,245).
- ↑ Fee revenue increases due to higher projections in Falls Church reimbursements based on the FY 2027 budget and reconciliation of prior year payments with actual expenditures (\$11,452).
- ↓ Grant revenue decreases primarily due to a decrease in the Library of Virginia for a Preservation Grant (\$1,628).

DEPARTMENT FINANCIAL SUMMARY

	FY 2025 Actual*	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	\$3,968,499	\$4,028,039	\$4,175,718	4%
Non-Personnel	761,678	947,520	936,174	-1%
Subtotal	4,730,177	4,975,559	5,111,892	3%
GASB	529,535	-	-	-
Total Expenditures	5,259,712	4,975,559	5,111,892	3%
Fees	266,724	277,185	288,637	4%
Grants	1,584,718	1,717,273	1,709,644	-
GASB	529,535	-	-	-
Total Revenues	2,380,977	1,994,458	1,998,281	-
Net Tax Support	\$2,878,735	\$2,981,101	\$3,113,611	4%
Permanent FTEs	34.50	34.50	35.50	
Temporary FTEs	-	-	-	
Total Authorized FTEs	34.50	34.50	35.50	

* FY 2025 actual expenditures and revenues received reflect accounting entries for Governmental Accounting Standard Board (GASB) standards for Statement No. 87 on leases and Statement No. 96 for subscription-based software. See the County Government GASB Summary for department details in the front section of the budget book.

EXPENDITURE, REVENUE, NET TAX SUPPORT, AND FULL-TIME EQUIVALENT TRENDS



	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual*	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Adopted Budget
EXP	\$3,177	\$3,296	\$3,301	\$3,616	\$4,144	\$4,112	\$4,595	\$5,260	\$4,975	\$5,112
REV	\$1,749	\$1,727	\$1,757	\$1,963	\$2,283	\$1,644	\$1,854	\$2,381	\$1,994	\$1,998
NTS	\$1,427	\$1,569	\$1,544	\$1,653	\$1,861	\$2,468	\$2,741	\$2,879	\$2,981	\$3,114
FTEs	27.00	27.00	29.00	30.00	33.50	34.50	34.50	34.50	34.50	35.50

* Beginning in FY 2022, actual expenditures and revenues received reflect the first year of implementing new Governmental Accounting Standard Board (GASB) standards for Statement No. 87 on leases and Statement No. 96 for subscription-based software. See the County Government GASB Summary for department details in the front section of the budget book.

Fiscal Year	Description	FTEs
FY 2018	▪ The County Board added funding for postage and printing expenses associated with the one-day, one-trial jury program that began in January 2017 (\$45,000). ▪ Increased fee revenue due to expected state excess fees reimbursement (\$50,000), e-ticket fees (\$1,800), and copy fees (\$15,000). ▪ Decreased fee revenue due to lower projections in Falls Church reimbursements based on the FY 2018 budget and reconciliation of prior year payments with actual expenses (\$14,864). ▪ Increased grant revenue due to adjustments in State Compensation Board reimbursements (\$10,650).	
FY 2019	▪ No significant changes.	
FY 2020	▪ Eliminated a Business Systems Analyst I position (\$129,341). A portion of these savings were apportioned to temporary staffing (\$69,340). ▪ Added a Courtroom Clerk to support the fourth judge which was added by the Commonwealth of Virginia due to the caseload of the Circuit Court (\$88,546). ▪ Added funding for one-time operating equipment (\$8,000) and on-going training and operating expenses (\$17,000) for the addition of the fourth judge. ▪ Increased fee revenue due to expected interest income on criminal fees (\$15,500), e-ticket fines (\$200), and court costs (\$3,535), offset by fee revenue decreases due to decreased projections in Falls Church reimbursements based on the FY 2020 budget and reconciliation of prior year payments with actual expenses (\$7,820). ▪ Increased grant revenue due to an increase in State Compensation Board reimbursements as a result of the State's two percent increase for state employees (\$32,216) and miscellaneous state grants (\$14,049). ▪ <i>In FY 2019 Closeout, the County Board reallocated temporary personnel funds for the creation of two permanent Court Assistant positions.</i>	(1.00) 1.00 2.00
FY 2021	▪ Added funds for contractual increases (\$1,602). ▪ Fee revenues increased primarily due to higher projections in Falls Church reimbursements based on the FY 2021 budget and reconciliation of prior year payments with actual expenditures (\$8,036). ▪ Grant revenues decreased due to a decrease in miscellaneous State grants (\$56,838) to align budget with prior year actuals, partially offset by an expected increase in State Compensation Board reimbursements (\$14,211).	

Fiscal Year	Description	FTEs
	<i>In July 2020, the County Board took action to add a Technical Support Specialist to assist with the Body Worn Camera program (\$113,000).</i>	1.00
FY 2022	- The County Board added funding for a one percent merit pay adjustment, a five percent increase in the range, and an increase to the one-time bonus for staff from \$500 to approximately \$900. - The County Board also added ongoing funding for the addition of a fifth Courtroom Clerk (\$87,146) and converted a temporary, unfunded Court Assistant position in Land Records to permanent. - Added a Technical Support Specialist to assist with the Body Worn Camera program in the Police Department (\$56,500). - Added an IT Support Specialist to support the expanding technology needs in the Circuit Court, Juvenile and Domestic Relations Court, and General District Court (\$120,876). - Fee revenues decreased due to lower projections in Falls Church reimbursements based on the FY 2022 budget and reconciliation of prior year payments with actual expenditures (\$6,288). - Grant revenues increased due to an expected increase in State Compensation Board reimbursements (\$83,199). <i>In FY 2021 closeout, funding was added for a one percent merit pay adjustment (\$13,056) and a one-time bonus for staff of \$450 (\$19,936).</i>	2.00 0.50 1.00
FY 2023	- The County Board added funding for an additional one percent merit pay adjustment for a total increase of 5.25 percent, increased the pay-for-performance budget by an additional 0.5 percent, increased the pay range movement to five percent, a one-time increase in language premium from \$0.69 to \$0.92 per hour (\$1,601), and an optional one-time cash-out of 40 hours of compensation time for those with balances of 80 or more (\$2,254). - The County Board added one-time funding for a Court Assistant position in the Civil Division (\$75,000). - Non-personnel expenses increased due to contractual increases (\$7,843). - Non-personnel expenses and grant revenues increased due to funding added for juror expenses that are reimbursed by the State (\$125,000). - Fee revenues decreased due to the transfer out of revenue budget to the grant revenue line (\$408,535), partially offset by higher projections in Falls Church reimbursements based on the FY 2023 budget and reconciliation of prior year payments with actual expenditures (\$7,965). - Grant revenues increased due to the transfer in of revenue budget from the fee revenue line (\$408,535) and an increase in State Compensation Board reimbursements primarily due to the State's five percent increase for state employees (\$408,306).	1.00

Fiscal Year	Description	FTEs
	▪ <i>A technical adjustment was approved by the County Board in April 2023 to appropriate funding from Non-Departmental to Departments to allocate the budget for bonuses funded in the adopted budget. The funding added to Clerk of the Circuit Court was \$75,775.</i>	
FY 2024	▪ Added funds for one-time \$2,000 (gross) employee bonuses (\$85,830). ▪ Added funds for adjustments to salaries resulting from Accounting and Judicial job family studies (\$12,623). ▪ Added funds for contractual increases (\$4,339). ▪ Added one-time grant funds from the Library of Virginia for a Preservation Grant (\$38,585 non-personnel, \$38,585 grant revenue). ▪ Fee revenues increased due to higher projections in Falls Church reimbursements based on the FY 2024 budget and reconciliation of prior year payments with actual expenditures (\$33,367), partially offset by a decrease in interest earned on criminal fees (\$6,500). ▪ Grant revenues decreased to align the County's share of court fines budget with recent actuals (\$397,108).	
FY 2025	▪ Added funds for adjustments to salaries resulting from the Judicial and Legal Services and the Accounting, Fiscal, Revenue Services and Financial job family studies (\$108,063). ▪ Reduced non-personnel expenditures related to training, data processing, operating equipment, and equipment repair (\$100,188). ▪ Added funds for an increase in the contract for the land records system (\$59,648). ▪ Fee revenues increased due to higher projections in Falls Church reimbursements based on the FY 2025 budget and reconciliation of prior year payments with actual expenditures (\$45,500). ▪ Grant revenues increased due to higher Compensation Board revenue (\$46,000). ▪ Added funds for a statutory increase in juror compensation (\$50,000 court costs, \$50,000 grant revenue). ▪ Added one-time grant funds from the Library of Virginia for a Preservation Grant (\$16,680 contracted services, \$16,680 grant revenue).	
FY 2026	▪ The County Board added one-time funding for temporary contract support for indigent clients at the law library (\$25,000). ▪ Added funds for Board of Zoning Appeals (BZA) administrative and legal services (\$30,000). ▪ Added funds for contractual increases (\$17,803).	

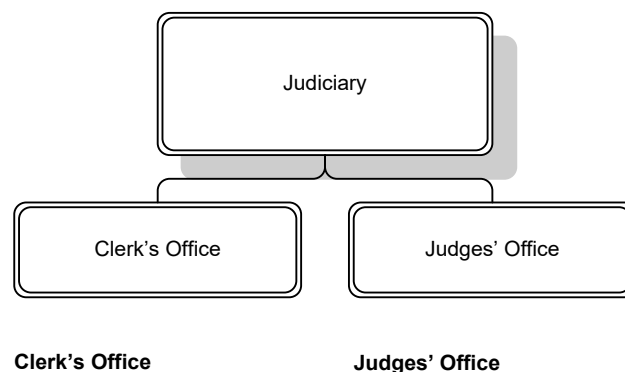
Fiscal Year	Description	FTEs
	▪ Added one-time grant funds from the Library of Virginia for a Preservation Grant (\$11,873 non-personnel, \$11,873 grant revenue). ▪ Fee revenue decreased due to lower projections in Falls Church reimbursements based on the FY 2026 budget and reconciliation of prior year payments with actual expenditures (\$3,609) and a decrease in interest earned on criminal fees (\$3,000), partially offset by the addition of the probate fee (\$700). ▪ <i>As part of FY 2025 closeout, the County Board took the following actions:</i> ▪ <i>Added one-time Compensation Board funding for 1.5% bonuses for constitutional officers and employees approved by the 2025 Session of the General Assembly (\$16,457).</i> ▪ <i>Authorized a Court Assistant (\$48,727 one-time) for state mandated services related to the implementation of House Bill 2723 and Senate Bill 1466.</i>	1.00
FY 2027	▪ The County Board added ongoing funding in FY 2027 for the Court Assistant position authorized as a part of FY 2025 closeout for the records sealing legislation (\$76,271 expense, \$48,271 revenue). ▪ Added funds for contractual increases (\$15,282). ▪ Fee revenue increased due to higher projections in Falls Church reimbursements based on the FY 2027 budget and reconciliation of prior year payments with actual expenditures (\$11,452).	

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Our Mission: To assist in the administration of justice in a fair, timely, and efficient manner in all areas of criminal, traffic, civil, small claims, and involuntary commitments while striving for one-hundred percent excellence in customer service to all persons.

The General District Court is the court with the greatest public contact. It has the largest and most varied caseload of the three courts in Arlington County. The General District Court has five divisions: criminal, traffic, civil, small claims, and involuntary civil commitment.

LINES OF BUSINESS



SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted expenditure budget for the General District Court is \$447,038, a one percent increase from the FY 2026 adopted budget. The FY 2027 adopted budget reflects:

- ↑ Personnel increases due to employee salary increases, an increase in the County's costs for employee health insurance, retirement contributions based on current actuarial projections, and a reallocation of non-personnel funding to increase overtime to be in line with actuals (\$15,070).
- ↓ Non-personnel decreases due to a reallocation of underused funding for court-appointed attorneys to overtime (\$15,070) and the budget reduction described below.
- ↑ Fee revenues increase due to higher projections in Falls Church reimbursements based on the FY 2027 budget and reconciliation of prior year payments with actual expenditures (\$1,548).

FY 2027 Adopted Budget Reduction

Judiciary

- ↓ Reduce funding for court-appointed attorneys (\$7,185) - When the County prosecutes a case under an Arlington County statute instead of a state statute, the County is responsible for court-appointed attorney fees. Most cases are prosecuted using state statutes and the state pays the court-appointed attorney fees. Historically, the budget for court-appointed attorney fees is underused.

IMPACT: The court does not foresee any limitations to its operations with the reduction in funding.

DEPARTMENT FINANCIAL SUMMARY

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	\$318,692	\$321,428	\$347,164	8%
Non-Personnel	66,359	122,129	99,874	-18%
Total Expenditures	385,051	443,557	447,038	1%
Fees	78,048	84,313	85,861	2%
Total Revenues	78,048	84,313	85,861	2%
Net Tax Support	\$307,004	\$359,244	\$361,177	1%
Permanent FTEs	1.00	1.00	1.00	
Temporary FTEs	-	-	-	
Total Authorized FTEs	1.00	1.00	1.00	

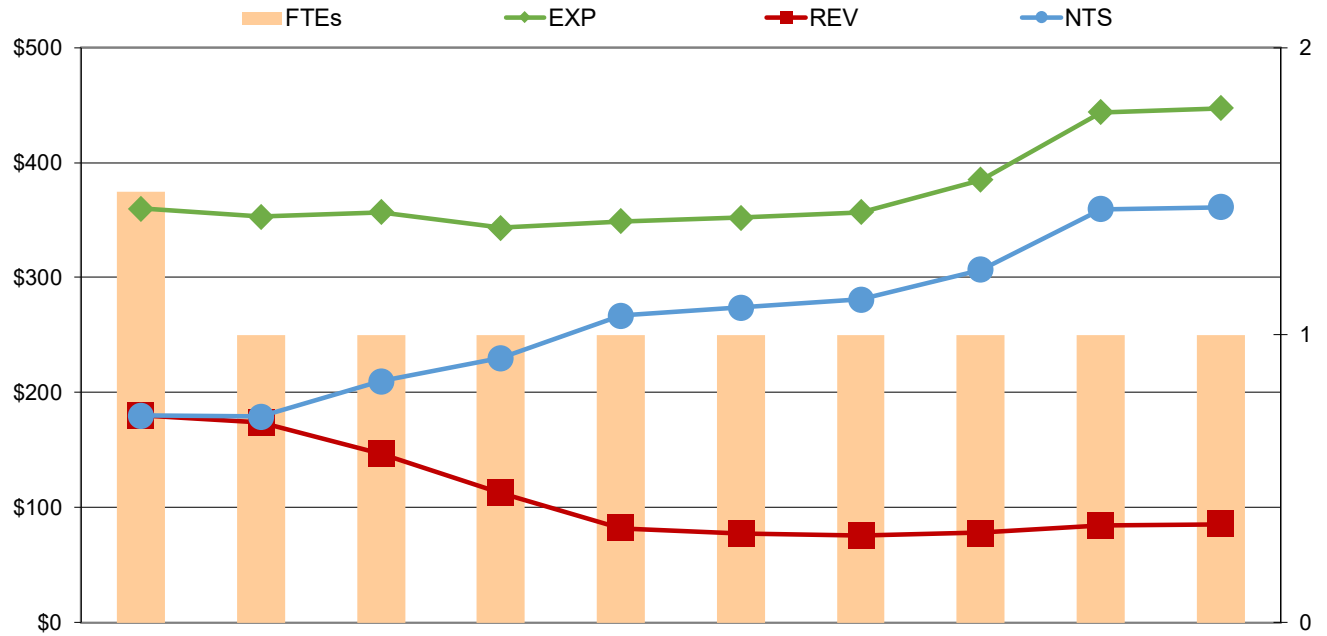
Expenses & Revenues by Line of Business

	FY 2025 Actual Expense	FY 2026 Adopted Expense	FY 2027 Adopted Expense	% Change '26 to '27	FY 2027 Adopted Revenue	FY 2027 Net Tax Support
Judiciary	\$156,630	\$199,080	\$197,487	-1%	\$23,361	\$174,126
Clerk's Office	228,421	244,477	249,551	2%	62,500	187,051
Total	\$385,051	\$443,557	\$447,038	1%	\$85,861	\$361,177

Authorized FTEs by Line of Business

	FY 2026 FTEs Adopted	FY 2027 Permanent FTEs Adopted	FY 2027 Temporary FTEs Adopted	FY 2027 Total FTEs Adopted
Judiciary	1.00	1.00	-	1.00
Clerk's Office	-	-	-	-
Total	1.00	1.00	-	1.00

EXPENDITURE, REVENUE, NET TAX SUPPORT, AND FULL-TIME EQUIVALENT TRENDS



	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Adopted Budget
\$ in 000s										
EXP	\$360	\$353	\$357	\$343	\$349	\$352	\$357	\$385	\$444	\$447
REV	\$180	\$174	\$147	\$113	\$82	\$78	\$76	\$78	\$84	\$86
NTS	\$180	\$179	\$210	\$230	\$267	\$274	\$281	\$307	\$359	\$361
FTEs	1.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

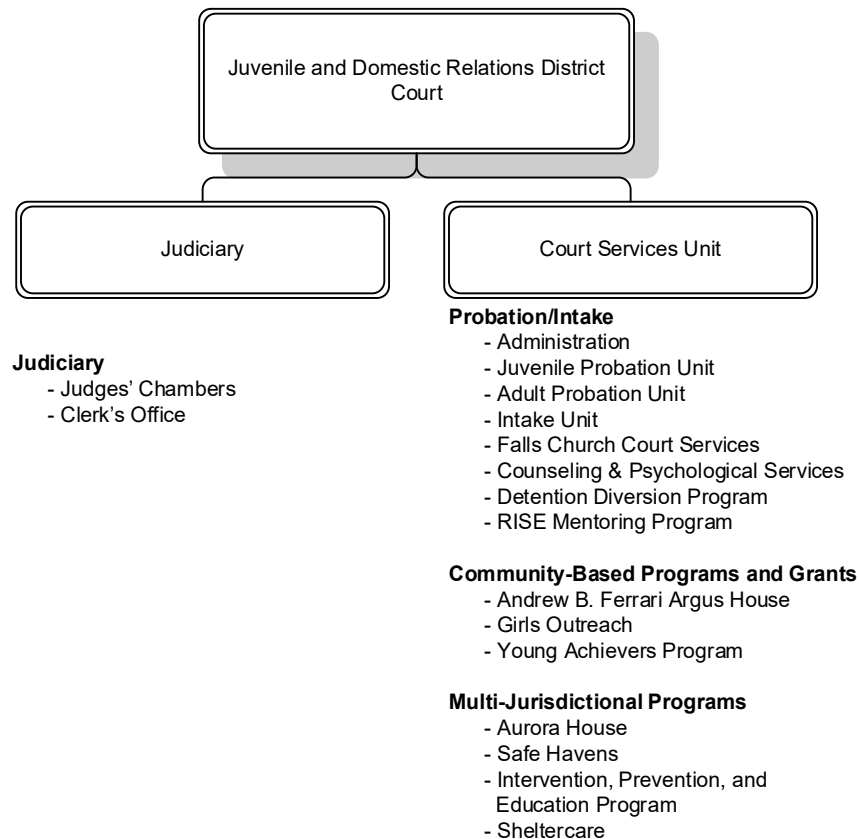
Fiscal Year	Description	FTEs
FY 2018	No significant changes.	
FY 2019	- Decreased fee revenue due to lower projections in Falls Church reimbursements based on the FY 2019 budget and reconciliation of prior year payments with actual expenditures (\$563). - Decreased personnel due to the removal of long-term County vacancies to achieve budgetary savings in FY 2019 (\$27,970).	(0.50)
FY 2020	Lower revenue projections for e-ticketing (\$32,800), offset by higher projections in Falls Church reimbursements based on the FY 2020 budget and reconciliation of prior year payments with actual expenditures (\$139).	
FY 2021	Reduced fine revenue (\$14,000) and lower projections in Falls Church reimbursements based on the FY 2021 budget and reconciliation of prior year payments with actual expenditures (\$820).	
FY 2022	- The County Board added funding for a one percent merit pay adjustment, a five percent increase in the range, and an increase to the one-time bonus for staff from \$500 to approximately \$900. - Increased ticket revenue based on prior year actuals (\$3,000) and recognition of trial costs (\$5,500) and Sheriff's fees (\$12,800). <i>In FY 2021 closeout, funding was added for a one percent merit pay adjustment (\$449) and a one-time bonus for staff of \$450 (\$570).</i>	
FY 2023	- The County Board added funding for an additional one percent merit pay adjustment for a total increase of 5.25 percent. <i>A technical adjustment was approved by the County Board in April 2023 to appropriate funding from Non-Departmental to Departments to allocate the budget for bonuses funded in the adopted budget. The funding added to the General District Court was \$3,844.</i>	
FY 2024	- Increased salaries due to adjustments to resulting from a Judicial Services job family study (\$462). - Increased funding for the County's salary supplement for eligible state employees (\$22,813). - Fee revenues decreased due to lower projections in e-ticket fines (\$45,000), partially offset by higher projections in Falls Church reimbursements (\$731).	
FY 2025	- Added funding for the Judicial and Legal Services job family study (\$5,230). - Reduced miscellaneous court costs budget (\$23,110). - Lower projections in e-ticket fines based on recent actuals (\$29,000) and lower projections in Falls Church reimbursements based on the FY 2025	

Fiscal Year	Description	FTEs
	budget and reconciliation of prior year payments with actual expenditures (\$995).	
FY 2026	▪ Increased funding for the County’s salary supplement for eligible state employees (\$18,976). ▪ Increased fee revenues due to higher projections in e-ticket fines and Sheriff’s fees (\$6,000). ▪ Decreased fee revenue for trial costs (\$3,000).	
FY 2027	▪ Decreased funding for court-appointed attorneys (\$7,185). ▪ Reallocated funding from court-appointed attorneys to overtime (\$15,070). ▪ Increased fee revenues due to higher projections in Falls Church reimbursements based on the FY 2027 budget and reconciliation of prior year payments with actual expenditures (\$1,548).	

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Our Mission: To provide effective, efficient and quality services, programs, and interventions for juveniles, adults, and families while addressing public safety, victim impact, offender accountability, and competency development in conformance with court orders, provisions of the Code of Virginia, and standards set forth by the Department of Juvenile Justice.

LINEs OF BUSINESS



SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted expenditure budget for the Juvenile and Domestic Relations Court is \$9,813,565, a two percent increase from the FY 2026 adopted budget. The FY 2027 adopted budget reflects:

- ↑ Personnel increases due to one-time funding for the Safe Haven's Program (\$285,980), employee salary increases, an increase in the County's cost for employee health insurance, and retirement contributions based on current actuarial projections, partially offset by the personnel reduction itemized below.
- ↑ Non-personnel increases due to adjustments to the annual expense for maintenance and replacement of County vehicles (\$17,732), increased Aurora House expenses (\$56,663), increased electricity expenses for Argus House (\$1,911), and the one-time funding for the Safe Haven's Program (\$10,188).

JUVENILE AND DOMESTIC RELATIONS DISTRICT COURT
DEPARTMENT BUDGET SUMMARY

- ↑ Revenue increases due to higher projections in Falls Church reimbursements based on the FY 2027 adopted budget and reconciliation of prior year payments with actual expenditures (\$36,213), partially offset by the USDA Lunch Program withdrawal (\$4,500).

FY 2027 Adopted Budget Reduction

Court Services Unit

- ↓ Eliminate a vacant Senior Clinical Psychologist (\$167,131, 1.0 FTE).

This Court Psychologist position has been vacant since February 2025. The position provides clinical psychological treatment; consultation with court staff; clinical supervision for staff, externs, and interns; and oversight of psychological testing.

IMPACT: The Court Services Unit has adapted to not having a psychologist by utilizing outside providers who supply the Court with timely comprehensive psychological evaluations and other specialized assessments.

DEPARTMENT FINANCIAL SUMMARY

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	\$7,434,235	\$8,211,779	\$8,349,613	2%
Non-Personnel	1,260,656	1,681,855	1,768,349	5%
Subtotal	8,694,891	9,893,634	10,117,962	2%
Intra County Charges	(138,002)	(304,397)	(304,397)	-
Total Expenditures	8,556,889	9,589,237	9,813,565	2%
Fees	223,964	268,871	305,084	13%
Grants	1,777,604	1,678,619	1,674,119	-
Total Revenues	2,001,568	1,947,490	1,979,203	2%
Net Tax Support	\$6,555,321	\$7,641,747	\$7,834,362	3%
Permanent FTEs	56.50	56.50	55.50	
Permanent FTEs (Frozen)	1.00	1.00	1.00	
Temporary FTEs	5.80	5.80	5.80	
Total Authorized FTEs	63.30	63.30	62.30	

Expenses & Revenues by Line of Business

	FY 2025 Actual Expense	FY 2026 Adopted Expense	FY 2027 Adopted Expense	% Change '26 to '27	FY 2027 Adopted Revenue	FY 2027 Net Tax Support
Judiciary	\$298,846	\$190,351	\$187,133	-2%	\$9,720	\$177,413
Probation/Intake	5,011,707	5,801,919	5,601,204	-3%	1,498,310	4,102,894
Community-Based Programs	2,146,169	2,309,864	2,379,294	3%	327,265	2,052,029
Multi-Jurisdictional Programs	1,100,167	1,287,103	1,645,934	28%	143,908	1,502,026
Total	\$8,556,889	\$9,589,237	\$9,813,565	2%	\$1,979,203	\$7,834,362

JUVENILE AND DOMESTIC RELATIONS DISTRICT COURT
DEPARTMENT BUDGET SUMMARY

Authorized FTEs by Line of Business

	FY 2026 FTEs Adopted	FY 2027 Permanent FTEs Adopted	FY 2027 Temporary FTEs Adopted	FY 2027 Total FTEs Adopted
Judiciary	1.00	1.00	-	1.00
Probation/Intake*	42.50	37.00	3.50	40.50
Community-Based Programs**	17.30	16.50	0.80	17.30
Multi-Jurisdictional Programs**	2.50	2.00	1.50	3.50
Total FTEs	63.30	56.50	5.80	62.30

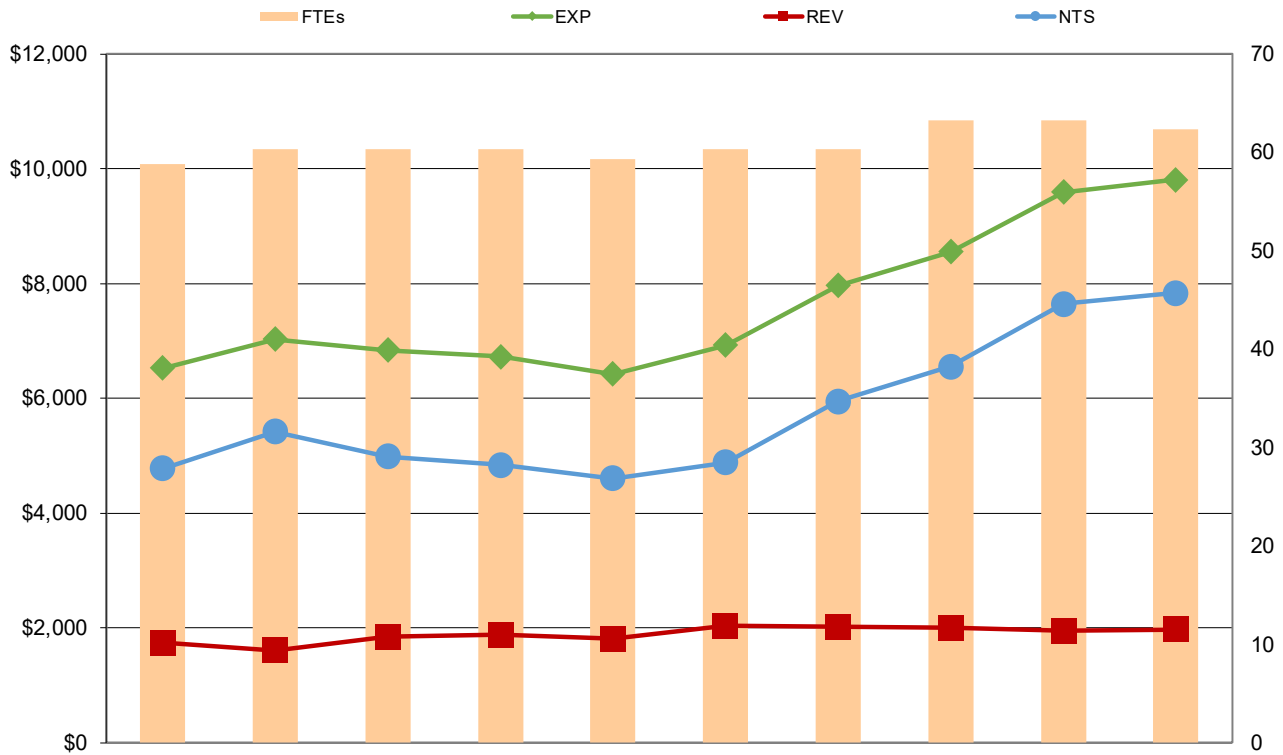
* The FY 2026 Adopted FTE count includes an unfunded Management Analyst position (1.0 FTE) that is frozen in the Probation/Intake line of business, as well as an unfunded Juvenile Program Supervisor position (1.0 FTE) in Multi-Jurisdictional Programs line of business.

**The FY 2026 Adopted and FY 2027 Adopted FTE counts include temporary FTEs: Probation/Intake (3.50 FTEs), Community-Based Programs (0.80 FTE), and Multi-Jurisdictional Programs (1.50 FTEs).

JUVENILE AND DOMESTIC RELATIONS DISTRICT COURT

TEN-YEAR HISTORY

EXPENDITURE, REVENUE, NET TAX SUPPORT, AND FULL-TIME EQUIVALENT TRENDS



	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual*	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Adopted Budget
EXP	\$6,530	\$7,030	\$6,841	\$6,724	\$6,421	\$6,925	\$7,965	\$8,557	\$9,589	\$9,813
REV	\$1,747	\$1,610	\$1,851	\$1,884	\$1,810	\$2,037	\$2,018	\$2,002	\$1,947	\$1,979
NTS	\$4,783	\$5,420	\$4,990	\$4,840	\$4,611	\$4,888	\$5,947	\$6,555	\$7,642	\$7,834
FTEs	58.80	60.30	60.30	60.30	59.30	60.30	60.30	63.30	63.30	62.30

* Beginning in FY 2022, actual expenditures and revenues received reflect the first year of implementing new Governmental Accounting Standard Board (GASB) standards for Statement No. 87 on leases and Statement No. 96 for subscription-based software. See the County Government GASB Summary for department details in the front section of the budget book.

JUVENILE AND DOMESTIC RELATIONS DISTRICT COURT
TEN-YEAR HISTORY

Fiscal Year	Description	FTEs
FY 2018	▪ Added a Group Home Counselor II position at Argus House in order for the program to comply with staffing ratios required by the Prison Rape Elimination Act (PREA) (\$87,207). ▪ Added funding for access to Sheltercare beds, educational services for youth placed by the Court and added funding to expand the Court Appointed Special Advocate (CASA) services (\$34,250), funded from savings generated from reducing the Crystal City TIF. ▪ Adjusted the annual expense for maintenance and replacement of County vehicles (\$1,447). ▪ Increased funding for Aurora House Girls' Group Home Services based on the FY 2018 budget and reconciliation of prior year payments with actual expenditures (\$21,234). ▪ Increased Intra-County charges due to interagency changes for services funded through the state Children's Services Act (\$7,267). ▪ Increased fee revenue due to higher projections in Falls Church reimbursements based on the FY 2018 budget and reconciliation of prior year payments with actual expenditures (\$280,604). This includes reimbursement from Falls Church to fund the new Probation Officer II position. ▪ Increased grant revenue due to the state reimbursement for the New Probation Officer II position funded by Falls Church (\$54,099). ▪ <i>In November 2017, 1.0 FTE was added as part of the Office on Violence Against Women, U.S. Department of Justice grant for the Safe Havens initiative for supervised visitation and custody exchanges.</i>	1.00 1.00
FY 2019	▪ Added grant funding for the Safe Havens program including two grant funded positions, one of which was authorized during FY 2018 (\$104,608 non-personnel, \$156,272 personnel, \$260,880 revenue). ▪ Decreased fee revenue due to lower projections in Falls Church reimbursements based on the FY 2019 budget and reconciliation of prior year payments with actual expenditures (\$100,376). ▪ <i>In September 2018, non-personnel contractual funding for the Safe Havens Grant Program was transferred to temporary personnel funding to support the addition of a Supervised Visitation Monitor grant funded position (\$27,099, 0.5 temporary FTE).</i>	1.00 0.50
FY 2020	▪ Reduced wireless service charges as part of a County-wide review of wireless service providers (\$2,793). ▪ Reduced payment to Falls Church for the Aurora House girls group home (\$15,000). ▪ Fee revenue decreased due to lower projections in Falls Church reimbursements based on the FY 2020 budget and reconciliation of prior year payments with actual expenditures (\$65,913) and a projected reduction of parental fees paid to the Argus House (\$1,000), offset by an	

JUVENILE AND DOMESTIC RELATIONS DISTRICT COURT
TEN-YEAR HISTORY

Fiscal Year	Description	FTEs
	increase in Argus House revenue due to increased use of Comprehensive Services for At-Risk Youth (CSA) funding and placements of youth from the City of Alexandria (\$12,000). ▪ Grant revenue increased due to reimbursements from the Virginia Department of Juvenile Justice for probation expenses (\$116,937), offset by a decrease in the U.S. Department of Justice's Violence Against Women Office, Safe Havens program (\$13,402).	
FY 2021	▪ The USDOJ Violence Against Women Office's Safe Havens grant concluded its three-year term resulting in expense and revenue reductions (\$64,904 personnel; \$63,279 non-personnel; and \$143,679 in grant revenue). ▪ Fee revenues increased due to higher projections in Falls Church reimbursements (\$90,298) and an increase in parental payment amounts at the Argus House group home (\$9,500).	
FY 2022	▪ The County Board added funding for a one percent merit pay adjustment, a five percent increase in the range, and an increase to the one-time bonus for staff from \$500 to approximately \$900. ▪ The County Board added 1.5 temporary positions for the Safe Havens program funded through a reallocation of existing Juvenile and Domestic Relations Court funds. ▪ Froze a vacant Juvenile Probation Counselor II position (\$108,401, 1.0 FTE freeze). ▪ Personnel expenses increased for a planned job family study (\$96,937). ▪ Grant revenue and expenses decreased due to the expiration of the Department of Justice (USDOJ) Violence Against Women Office's Safe Havens grant (personnel \$86,205; non-personnel \$14,242; grant revenue \$103,799; 2.0 permanent FTEs, 0.5 temporary FTEs). ▪ Lower projections in Falls Church reimbursements based on the FY 2022 budget and reconciliation of prior payments with actual expenditures (\$46,446). ▪ In FY 2021 closeout, funding was added for a one percent merit pay adjustment (\$23,737) and a one-time bonus for staff of \$450 (\$23,923). ▪ In October 2021, grant funding for temporary positions (\$29,901), a grant coordinator position (\$109,174), and consultant funding (\$44,258) was added with the award of the U.S. Department of Justice (DOJ) Violence Against Women Office's Safe Havens grant for supervised visitation and custody changes.	1.50 (1.00) (2.50) 1.00
FY 2023	▪ The County Board added funding for an additional one percent merit pay adjustment for a total increase of 5.25 percent, increased the pay-for-performance budget by an additional 0.5 percent, increased the pay range movement to five percent, a one-time increase in 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 (\$1,433), a one-time increase in language premium from \$0.69 to \$0.92 per hour (\$5,872), and an optional one-time	

JUVENILE AND DOMESTIC RELATIONS DISTRICT COURT
TEN-YEAR HISTORY

Fiscal Year	Description	FTEs
	cash-out of 40 hours of compensation time for those with balances of 80 or more (\$5,068). - Increased grant funding associated with the award of the U.S. Department of Justice (DOJ) Violence Against Women Office's Safe Havens grant in October 2021 (\$139,075 personnel; \$44,258 non-personnel; \$183,333 grant revenue). - Increased salaries resulting from an administrative job family study (\$20,324). - Higher projections in the Falls Church contribution for the shared operating expenses of the Aurora House Girls group home (\$206,082). - Lower projections in Falls Church reimbursements (\$33,862) and decreased parental payment amounts at the Argus House group home (\$10,000), partially offset by an increase in Argus house contributions for juvenile placements from the City of Alexandria (\$10,000). - A technical adjustment was approved by the County Board in April 2023 to appropriate funding from Non-Departmental to Departments to allocate the budget for bonuses funded in the adopted budget. The funding added to the Juvenile and Domestic Relations District Court was \$112,930.	1.00
FY 2024	- Added funding for adjustments to salaries resulting from an Administrative and Judicial Services job family studies (\$29,174). - Added one-time \$2,000 (gross) employee bonuses for non-uniform employees (\$133,098). - Added funding for the Intervention, Prevention and Education (IPE) program facilitated by Northern Virginia Family Services (\$30,000). - Reduced the Argus House group home electricity budget to reflect electricity bill credits resulting from the Maplewood Solar project (\$9,108). - Decreased fee revenues due to lower projections in Falls Church reimbursements (\$162,448). - Increased grant revenues for projected state probation reimbursements (\$212,074) and an increase for the USDOJ's Violence Against Women Office, Safe Havens grant (\$37,434).	
FY 2025	- Added a Management Specialist to the Probation/Intake Rise Mentoring Programs (\$102,000) for the expanded programs for youth & teens. - Added funding for adjustments to salaries results from the Judicial/Legal Services job family study (\$147,067). - Added an increase in chargebacks in Work for Others at the Argus House group home due to increased use of Children's Services Act (CSA) funding (\$128,630). - Added a Probation Counselor II (bilingual) to the Probation/Intake Detention Diversion Program (\$130,000). - Added a part-time Group Home Counselor II to the Young Achievers' Program (\$57,875).	1.00 1.00 0.50

JUVENILE AND DOMESTIC RELATIONS DISTRICT COURT

TEN-YEAR HISTORY

Fiscal Year	Description	FTEs
	▪ Added a part-time Group Home Counselor II to the Girls' Outreach Program (\$57,875). ▪ Increased electricity budget at the Argus House group home (\$10,899). ▪ Increased fee revenues due to higher projections in Falls Church reimbursements based on the FY 2025 budget and reconciliation of prior year payments with actual expenditures (\$113,380). ▪ Increased grant revenue based on higher anticipated State Probation reimbursements (\$8,901). ▪ Grant revenue and expenses decreased due to the expiration of the Department of Justice (USDOJ) Violence Against Women Office's Safe Havens grant (\$113,167, personnel; \$44,258, non-personnel; \$154,313, grant revenue). ▪ <i>In FY 2024 Closeout, funding was added to support the Safe Havens Program personnel (\$138,683) and non-personnel expenses (\$44,267).</i> ▪ <i>In FY 2024 Closeout, funding was added for an increase in the contracted expense of Aurora House with Falls Church (\$75,506).</i>	0.50
FY 2026	▪ Added funding for compression pay in Probation/Intake (\$250,000). ▪ Increased contracted expense of Aurora House with Falls Church (\$532,853). ▪ Added funding for a Data Collection and Performance Measure Application (\$10,000 one-time funding and \$10,000 ongoing funding). ▪ Increased intra-County charges for the Argus House group home due to increased use of Children's Services Act (CSA) funding (\$100,000). ▪ Increased fee revenues due to higher projections in Falls Church reimbursements based on the FY 2026 budget and reconciliation of prior year payments with actual expenditures (\$33,672). ▪ Increased grant revenue based on higher anticipated State Probation reimbursements (\$165,927). ▪ Grant revenue and personnel expenses decreased due to the expiration of the Department of Justice (USDOJ) Violence Against Women Office's Safe Havens grant (\$66,454 grant revenue, \$159,075 personnel). ▪ <i>In FY 2025 Closeout, funding was added to support the Safe Havens Program personnel (\$251,070) and non-personnel expenses (\$25,000).</i>	
FY 2027	▪ Eliminated a Senior Clinical Psychologist position (\$167,131). ▪ Added one-time funding for the Safe Haven's Program personnel (\$285,980) and non-personnel expenses (\$10,188). ▪ Increased contracted expense of Aurora House with Falls Church (\$56,663). ▪ Increased electricity budget at the Argus House group home (\$1,911). ▪ Increased fee revenues due to higher projections in Falls Church reimbursements based on the FY 2027 budget and reconciliation of prior year payments with actual expenditures (\$36,213).	(1.00)

JUVENILE AND DOMESTIC RELATIONS DISTRICT COURT
TEN-YEAR HISTORY

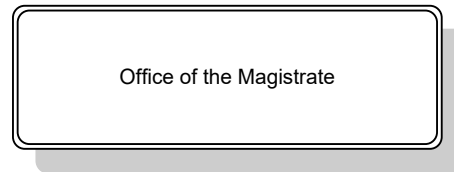
Fiscal Year	Description	FTEs
	▪ Withdrawal from the USDA Lunch program resulting in loss of revenue (\$4,500).	

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Our Mission: To protect and preserve the rights and liberties of all people, as guaranteed by the Constitution and laws of the United States and the County, by providing a fair, independent, and accessible forum for the resolution of their legal affairs.

The Office of the Magistrate issues warrants for the arrest of violators of state law and County ordinances; admits to bail or commits to jail all persons charged with offenses subject to the limitations and in accordance with the general laws on bail; and issues civil warrants, temporary detention orders, and emergency protective orders. The Magistrate administers oaths, takes acknowledgements, and acts as conservators for the peace.

LINEs OF BUSINESS



Office of the Magistrate

SIGNIFICANT BUDGET CHANGES

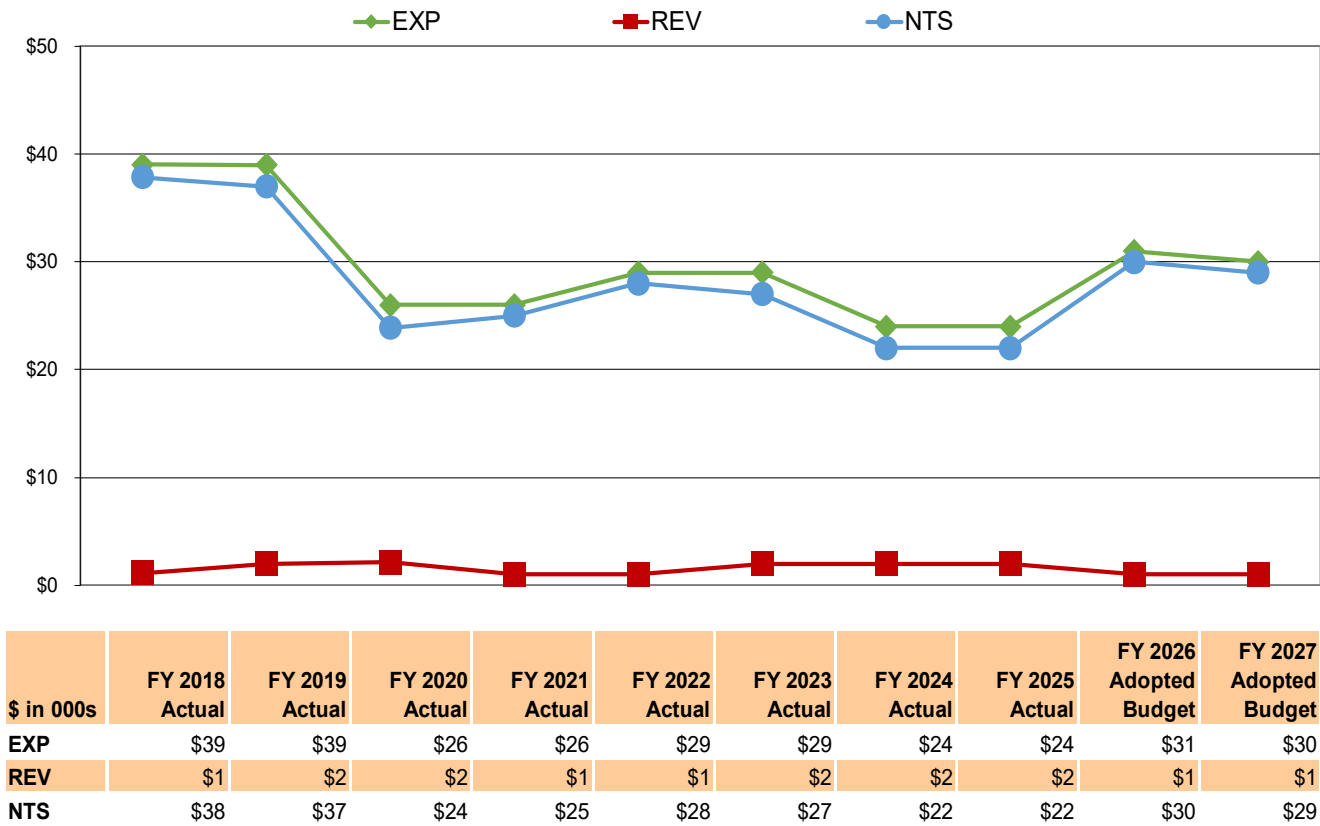
The FY 2027 adopted expenditure budget for the Office of the Magistrate is \$30,262, a two percent decrease from the FY 2026 adopted budget. The FY 2027 adopted budget reflects:

- ↓ Personnel decreases for the salary supplement and payroll taxes (\$570) aligning with anticipated expenditures.
- ↓ Fee revenues decrease due to lower projections in Falls Church reimbursements based on the FY 2027 budget and reconciliation of prior year payments with actual expenditures (\$48).

DEPARTMENT FINANCIAL SUMMARY

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	\$18,782	\$19,654	\$19,084	-3%
Non-Personnel	4,881	11,178	11,178	-
Total Expenditures	23,663	30,832	30,262	-2%
Fees	1,707	1,368	1,320	-4%
Total Revenues	1,707	1,368	1,320	-4%
Net Tax Support	\$21,956	\$29,464	\$28,942	-2%
Permanent FTEs	-	-	-	
Temporary FTEs	-	-	-	
Total Authorized FTEs	-	-	-	

EXPENDITURE, REVENUE, AND NET TAX SUPPORT TRENDS



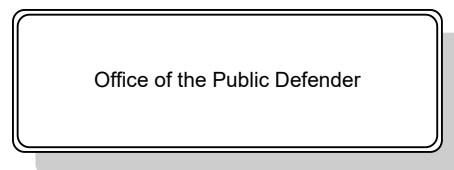
Fiscal Year	Description	FTEs
FY 2018	▪ No significant changes.	
FY 2019	▪ No significant changes.	
FY 2020	▪ Adjustment to the salary supplement and payroll taxes (\$11,446) due to a recent staff retirement. ▪ Lower projections in Falls Church reimbursements based on the FY 2020 budget and reconciliation of prior year payments with actual expenditures (\$656).	
FY 2021	▪ Lower projections in Falls Church reimbursements based on the FY 2021 budget and reconciliation of prior year payments with actual expenditures (\$660).	
FY 2022	▪ Higher projections in Falls Church reimbursements based on the reconciliation of prior year payments with actual expenditures (\$680).	
FY 2023	▪ Higher projections in Falls Church reimbursements based on the FY 2023 budget and reconciliation of prior year payments with actual expenditures (\$234).	
FY 2024	▪ Increased budget for the County's salary supplement for eligible state employees (\$846). ▪ Higher projections in Falls Church reimbursements based on the FY 2024 budget and reconciliation of prior year payments with actual expenditures (\$37).	
FY 2025	▪ No significant changes.	
FY 2026	▪ Lower projections in Falls Church reimbursements based on the FY 2026 budget and reconciliation of prior year payments with actual expenditures (\$339).	
FY 2027	▪ Decreased budget for the County's salary supplement for eligible state employees (\$570). ▪ Lower projections in Falls Church reimbursements based on the FY 2027 budget and reconciliation of prior year payments with actual expenditures (\$48).	

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Our Mission: To provide holistic, client-centered representation to indigent persons charged with offenses in Arlington County or the City of Falls Church.

The Office of the Public Defender represents individuals in the General District Court, Juvenile and Domestic Relations District Court, Circuit Court, Court of Appeals, and Supreme Court. It engages in community outreach, criminal justice education, and reentry programming and has spearheaded the initiation and development of problem-solving courts in Arlington County. It also zealously protects the liberty interests of justice-involved clients, while also partnering with community agencies and organizations to reduce recidivism and promote public safety.

LINEs OF BUSINESS



Office of the Public Defender

SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted expenditure budget for the Office of the Public Defender is \$750,970, a five percent increase from the FY 2026 adopted budget. The FY 2027 adopted budget reflects:

- The County Board added one-time funding for an additional Mitigation/Investigation Paralegal Fellow position (\$107,150).
- ↓ Personnel decreases primarily due to reallocated funding for three Virginia Indigent Defense Commission (VIDC) positions to non-personnel. The salary supplement cost decreases to align with anticipated expenditures for current staffing levels (\$15,176) and one-time FY 2026 funding for the Re-Entry Coordinator Fellowship position is removed (\$107,150).
- ↑ Non-personnel increases due to reallocated funding for three VIDC positions from personnel. Funding supports a Re-Entry Coordinator Fellowship position through the end of FY 2027 (\$53,575), a Mitigation/Investigation Paralegal Fellow (\$107,150 one-time), and a Mitigation Specialist Attorney (\$110,245).

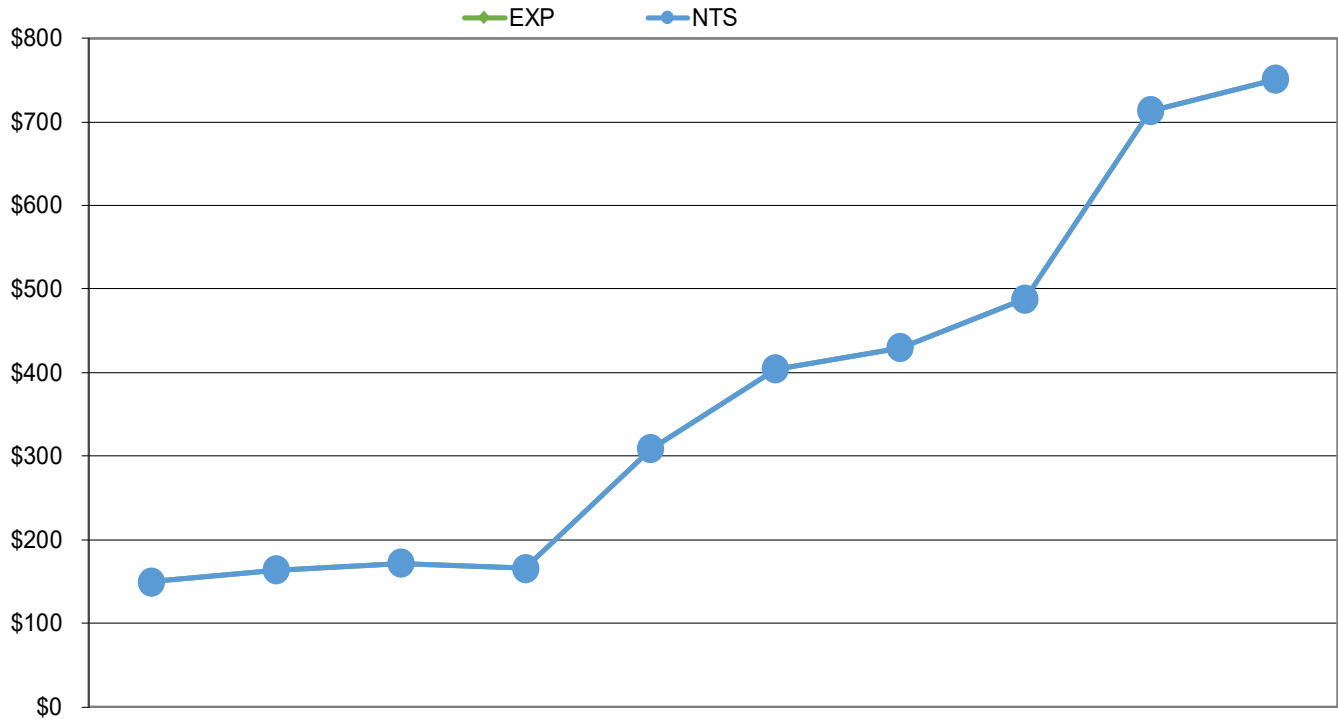
DEPARTMENT FINANCIAL SUMMARY

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	\$394,186	\$712,571	\$480,000	-33%
Non-Personnel	94,251	-	270,970	100%
Total Expenditures	488,437	712,571	750,970	5%
Total Revenues	-	-	-	-
Net Tax Support	\$488,437	\$712,571	\$750,970	5%
Permanent FTEs	-	-	-	
Temporary FTEs	-	-	-	
Total Authorized FTEs	-	-	-	

Virginia Indigent Defense Commission (VIDC) County Funded Positions

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Mitigation Specialist Attorney	\$94,251	\$110,245	\$110,245	-
Mitigation/Investigation Paralegal Fellow (one-time)	-	-	107,150	100%
Re-Entry Coordinator Fellowship (ongoing)	-	-	53,575	100%
Re-Entry Coordinator Fellowship (one-time)	-	107,150	-	-100%
Total	\$94,251	\$217,395	\$270,970	25%

EXPENDITURE, REVENUE, NET TAX SUPPORT, AND FULL-TIME EQUIVALENT TRENDS



	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Adopted Budget
EXP	\$150	\$164	\$172	\$166	\$309	\$404	\$430	\$488	\$713	\$751
REV	-	-	-	-	-	-	-	-	-	-
NTS	\$150	\$164	\$172	\$166	\$309	\$404	\$430	\$488	\$713	\$751
FTE	-	-	-	-	-	-	-	-	-	-

Fiscal Year	Description	FTEs
FY 2018	Added funding for the supplement increase based on state salary increases (\$5,565) and adjustments for payroll taxes (\$13,734).	
FY 2019	Added funding for the supplement increase based on prior year state salary increases (\$6,009) and adjustments for payroll taxes (\$194).	
FY 2020	Supplement decreased based on prior year state salary levels, staff turnover, and adjustments for payroll taxes (\$10,374).	
FY 2021	No significant changes.	
FY 2022	Added funding for a Paralegal position to support the Body Worn Camera Program (\$80,071) and additional salary support for staff to assist in competitive pay with other County agencies (\$75,000).	
FY 2023	Added funding for multi-year initiative to provide competitive pay with other County agencies (\$49,810).	
FY 2024	<i>During FY 2023 close-out, the County Board increased funding for the County's salary supplement for eligible state employees (\$57,218).</i>	
FY 2025	- Increased funding due to adjustments for the County's salary supplement for eligible state employees (\$109,301). - Reclassified a paralegal position to a Mitigation Specialist Attorney position focused on the County's diversion initiatives including the Drug Treatment Court and the Mental Health Docket (\$25,000).	
FY 2026	- The County Board increased the County's supplement for eligible state non-attorney employees from 15.0% to 25.5% (\$85,000). - The County Board added one-time funding for a Re-Entry Coordinator Fellowship position (\$107,150).	
FY 2027	- The County Board added one-time funding for an additional Mitigation/Investigation Paralegal Fellow position (\$107,150). - Added ongoing funding for the Re-Entry Coordinator Fellowship position (\$53,575). - Decreased funding for the County's salary supplement for eligible state employees to align with current staffing needs (\$15,176).	

Our Mission: The Office of the Commonwealth's Attorney for Arlington and the City of Falls Church pursues justice, broadly, on behalf of victims, defendants, and all of the members of our community. We prioritize public safety, transparency, and accountability. We strive to incorporate data-driven practices to inform our policies, while also seeking restoration by engaging with victims of crime and the community to repair harm.

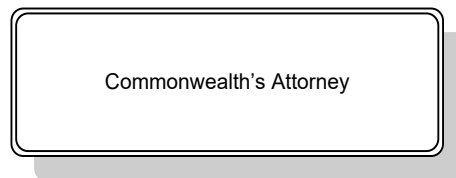
The Commonwealth's Attorney, a Constitutional Officer for the Commonwealth of Virginia, is responsible for public safety in Arlington County, the City of Falls Church, and Ronald Reagan Washington National Airport.

The Commonwealth's Attorney Office reviews criminal complaints and renders legal assistance to law enforcement officers; assigns and schedules all cases and oversees their evaluation and preparation; and appears before the General District Court, Juvenile and Domestic Relations District Court, and the Circuit Court. In addition, the Office recommends eligible cases for diversion for resolution through restorative or other alternative processes and provides victim and witness support services.

The responsibilities of the Office of the Commonwealth's Attorney include:

- Setting policy and priorities in order to make certain the focus, manner, and extent of prosecution decisions achieves both safety and justice for the community.
- Directing the office's resources in ways that focus on serious crimes, protect vulnerable members of the community, and support diversion and alternative programs such as drug and mental health courts and restorative justice.
- Managing, training, and supervising attorneys, interns, and staff.
- Undertaking community engagement, public education, and transparency to prevent crime and respond to community concerns.

LINE OF BUSINESS



Office of the Commonwealth's
Attorney

SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted expenditure budget for the Office of the Commonwealth's Attorney is \$8,105,911, a six percent increase from the FY 2026 adopted budget. The FY 2027 adopted budget reflects:

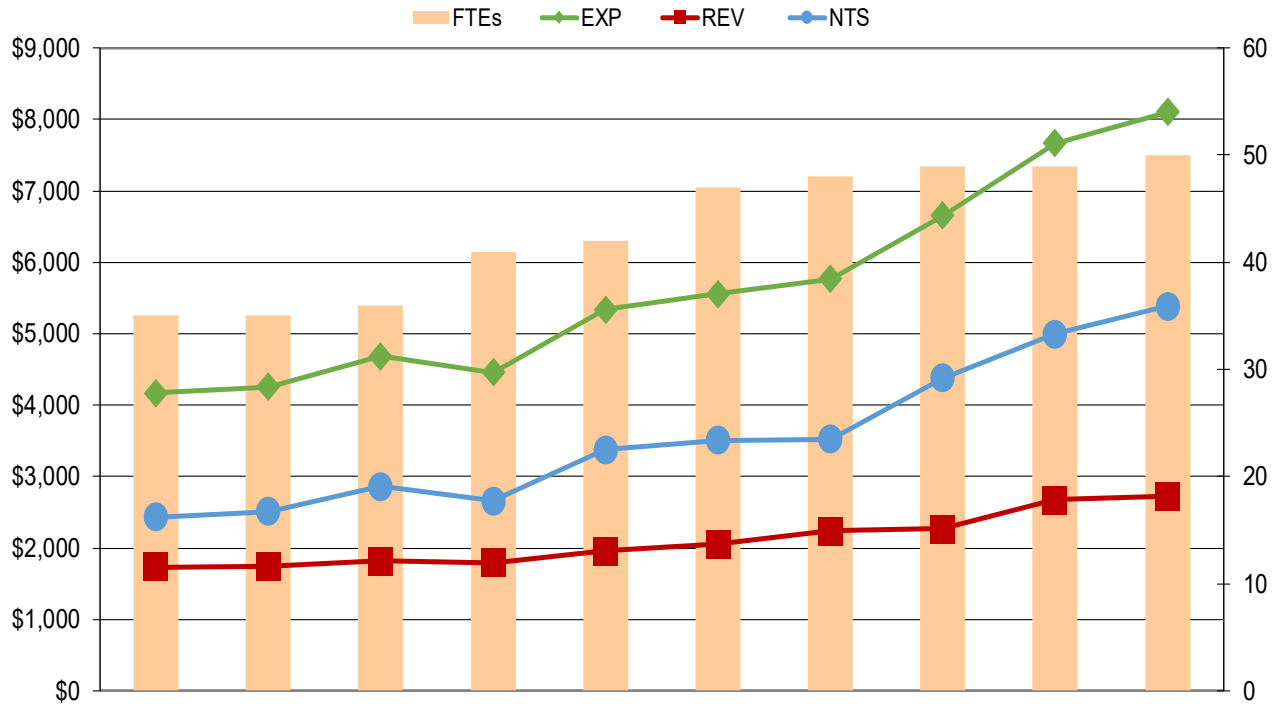
- The County Board added ongoing funding for the conversion of a Paralegal position into a Paralegal Supervisor (\$50,000) and ongoing funding for restorative justice services (\$150,000).

- ↑ Personnel increases due to employee salary increases, the addition of a Director of Community Engagement position (\$139,928, 1.0 FTE), an increase in the County's cost for employee health insurance, and retirement contributions based on current actuarial projections.
- ↑ Non-personnel increases due to increases in grant funding from the Department of Justice for the BJA Second Chance Act Pay for Success Program (\$30,007), contractual increases (\$8,985), adjustments to the annual expense for maintenance and replacement of County vehicles (\$2,981), and additional funding for Restorative Justice noted above, partially offset by the removal of FY 2026 one-time funding for Temporary Communications staffing (\$100,000).
- ↑ Fee revenues increase due to higher projections in Falls Church reimbursements based on the FY 2027 budget and reconciliation of prior year payments with actual expenditures (\$24,124).
- ↑ Federal revenues increase due to the Department of Justice Bureau of Justice Assistance (BJA) Second Chance Act Pay for Success Program grant funding (\$30,007).

DEPARTMENT FINANCIAL SUMMARY

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	\$6,272,413	\$7,151,962	\$7,495,856	5%
Non-Personnel	380,758	518,082	610,055	18%
Total Expenditures	6,653,171	7,670,044	8,105,911	6%
Fees	272,680	276,876	301,000	9%
State	1,961,633	2,166,760	2,166,760	-
Federal	34,679	227,475	257,482	13%
Total Revenues	2,268,992	2,671,111	2,725,242	2%
Net Tax Support	\$4,384,179	\$4,998,933	\$5,380,669	8%
Permanent FTEs	49.00	49.00	50.00	
Temporary FTEs	-	-	-	
Total Authorized FTEs	49.00	49.00	50.00	

EXPENDITURE, REVENUE, NET TAX SUPPORT, AND FULL-TIME EQUIVALENT TRENDS



	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Adopted Budget
EXP	\$4,167	\$4,258	\$4,686	\$4,457	\$5,337	\$5,555	\$5,764	\$6,653	\$7,670	\$8,106
REV	\$1,731	\$1,743	\$1,821	\$1,794	\$1,961	\$2,050	\$2,239	\$2,269	\$2,671	\$2,725
NTS	\$2,436	\$2,515	\$2,865	\$2,663	\$3,376	\$3,505	\$3,525	\$4,384	\$4,999	\$5,381
FTEs	35.00	35.00	36.00	41.00	42.00	47.00	48.00	49.00	49.00	50.00

Fiscal Year	Description	FTEs
FY 2018	▪ Increased fee revenue due to higher projections of Falls Church reimbursements based on the FY 2018 budget and reconciliation of prior year payments with actual expenditures (\$43,090). ▪ Decreased Commonwealth's Attorney's fees (\$1,500). ▪ Increased grant revenue due to an increase in the Department of Criminal Justice Services Victim Witness (VW) grant (\$91,387) to fund the addition of 1.0 FTE in the Victim Witness Program previously authorized in FY 2017 and the purchase of new technology for the Program. ▪ Decreased grant revenue due to a reduction in the state Compensation Board reimbursement (\$6,632).	
FY 2019	▪ Decreased fee revenue due to lower projections of Falls Church reimbursements based on the FY 2019 budget and reconciliation of prior year payments with actual expenditures (\$12,836). ▪ Increased grant revenue due to a reconciliation with FY 2018 adopted State Compensation Board revenue (\$9,133). ▪ <i>Added a State Compensation Board funded Assistant Commonwealth Attorney II position and one-time non-personnel start-up funds in September FY 2019 to prosecute insurance fraud and related crimes in the Northern Virginia area (\$84,879 personnel; \$7,500 one-time non-personnel).</i>	1.00
FY 2020	▪ Reduced overtime budget (\$5,730). ▪ Reduced wireless services due to a review of cellular providers (\$133). ▪ Fee revenue increased due to higher projections of Falls Church reimbursements based on the FY 2020 budget and reconciliation of prior year payments with actual expenditures (\$15,246). ▪ Increased grant revenue due to adjustments in State Compensation Board funding (\$94,379) and increased State Compensation Board reimbursements (\$31,092).	
FY 2021	▪ Added an Information Systems Analyst position (\$135,000) to assist with technology support and a Management Analyst position (\$110,000) responsible for office administration. ▪ Decreased fee revenue due to lower projections of Falls Church reimbursements based on the FY 2021 budget and reconciliation of prior year payments with actual expenditures (\$38,380). ▪ Increased grant revenue due to an increase in State Compensation Board reimbursements (\$25,861) and an increase in the Department of Criminal Justice Services (DCJS) Victim Witness Grant (\$5,570). ▪ <i>In July 2020 after the FY 2021 budget was adopted, the County Board added three Attorney I positions (\$172,568) beginning January 2021 for the body worn camera program.</i>	2.00 3.00

Fiscal Year	Description	FTEs
FY 2022	▪ The County Board added funding for a one percent merit pay adjustment, a five percent increase in the range, and an increase to the one-time bonus for staff from \$500 to approximately \$900. ▪ The County Board also added ongoing funding for redaction software (\$33,500) to support implementation of the body worn camera program. ▪ Added an Attorney I position (\$120,795) for the body worn camera program. ▪ Fee revenues increased due to higher projections of Falls Church reimbursements based on the FY 2022 budget and reconciliation of prior year payments with actual expenditures (\$60,348). ▪ Grant revenues decreased due to a decrease in State Compensation Board reimbursements (\$29,437) and a decrease in the Department of Criminal Justice Services (DCJS) Victim Witness Grant (\$163). ▪ <i>In FY 2021 closeout, funding was added for a one percent merit pay adjustment (\$21,118) and a one-time bonus for staff of \$450 (\$21,075).</i> ▪ <i>In FY 2021 closeout, added two overstrength attorneys and three overstrength paralegals for the body worn camera program (\$245,000).</i> ▪ <i>In November 2021, the County Board accepted and appropriated two grants from the Virginia Department of Criminal Justice Services for the restorative justice program (\$339,664).</i>	1.00
FY 2023	▪ County Board added funding for an additional one percent merit pay adjustment for a total increase of 5.25 percent, increased the pay-for-performance budget by an additional 0.5 percent, increased the pay range movement to five percent, and a one-time increase in language premium from \$0.69 to \$0.92 per hour (\$2,135). ▪ Added two attorneys and three paralegals to support the continued implementation of body worn cameras (\$420,000 one-time). ▪ Re-allocated personnel budget from the Victim Witness grant to the grant's non-personnel budget to better reflect the grant award distribution (\$38,310). ▪ Fee revenues increased due to higher projections in Falls Church reimbursements based on the FY 2023 budget and reconciliation of prior year payments with actual expenditures (\$6,299). ▪ Grant revenues increased due to an increase in State Compensation Board reimbursements (\$146,022). ▪ <i>In July 2022, the County Board accepted and appropriated the U.S. Department of Justice's Smart Prosecution grant (\$340,000) and added a limited-term grant-funded position to support restorative justice.</i> ▪ <i>A technical adjustment was approved by the County Board in April 2023 to appropriate funding from Non-Departmental to Departments to allocate the budget for bonuses funded in the adopted budget. The funding added to the Commonwealth Attorney's Office was \$104,485.</i>	5.00 1.00
FY 2024	▪ Added funding for job family studies in Judicial/Legal Services and Administrative (\$23,314).	

Fiscal Year	Description	FTEs
	- Replaced one-time funding with ongoing funding for the five positions (three paralegals and two attorneys) added in the FY 2023 adopted budget to support the continued implementation of body worn cameras. - Added one-time funding for \$2,000 (gross) employee bonuses (\$116,928). - Increased grant revenue due to an increase in State Compensation Board reimbursements (\$141,534). - Increased fee revenue due to higher projections in Falls Church reimbursements based on the FY 2024 budget and reconciliation of prior year payments with actual expenditures (\$55,308).	
FY 2025	- The County Board added a conviction review attorney (\$150,000). - The County Board added ongoing funding for the Director of Restorative Justice (\$85,358). - Added funding for the legal and judicial job family studies (\$63,994). - State grant revenues increased due to an increase in State Compensation Board reimbursements (\$101,400), partially offset by a decrease in the Victim Witness Grant program (\$19,303). <i>In FY 2024 closeout, the County Board accepted and appropriated from the Department of Criminal Justice Services (DCJS) Victim Witness Grant (\$19,303) to align the County's FY 2025 adopted grant budget with the grantor's FY 2025 award.</i> <i>In December 2024, the County Board accepted the U.S. Department of Justice's BJA Second Chance Act Pay for Success Program grant (\$1,000,000) and appropriated (\$227,475) for year one to support the Offender Aid and Restoration (OAR) Diversion program development and expansion.</i>	1.00
FY 2026	- The County Board added ongoing funding for the conversion of a Commonwealth Attorney III position into a Commonwealth Attorney Deputy (\$84,000). - The County Board added one-time funding for Temporary Communications staffing (\$100,000). - Non-personnel expenses and grant revenue increased due to Department of Justice for the BJA Second Chance Act Pay for Success Program grant funding (\$227,475). - Increased fee revenue due to higher projections in Falls Church reimbursements based on the FY 2025 budget and reconciliation of prior year payments with actual expenditures (\$16,707). - State grant revenues increased due to an increase in State Compensation Board reimbursements (\$69,900). <i>In FY 2025 closeout, the County Board accepted and appropriated from the Department of Criminal Justice Services (DCJS) Victim Witness Grant (\$12,121) to align the County's FY 2026 adopted grant budget with the grantor's FY 2026 award.</i> <i>In FY 2025 closeout, the County Board accepted and appropriated from the U.S. Department of Justice's BJA Second Chance Act Pay for Success Program grant (\$27,328) to align the County's FY 2026 adopted grant budget with the grantor's year two award funding for FY 2026.</i>	

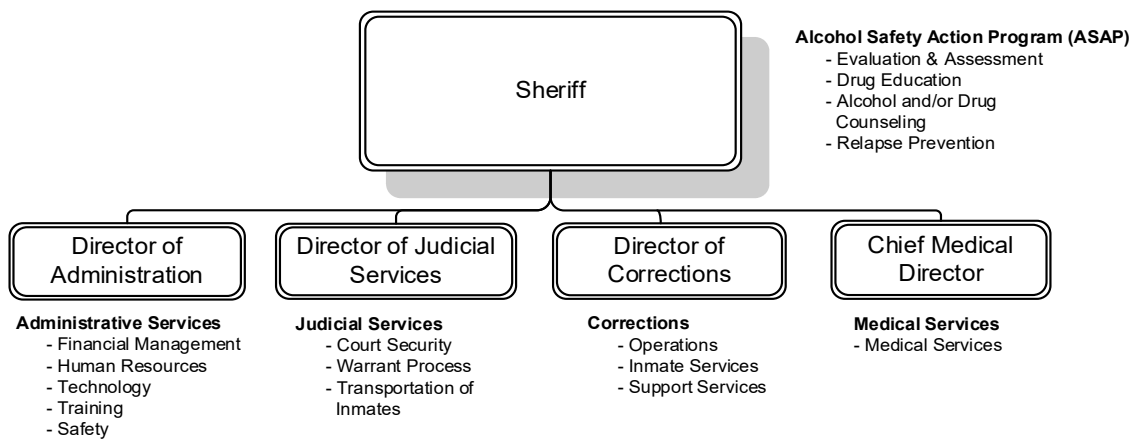
Fiscal Year	Description	FTEs
	<i>In FY 2025 closeout, an additional \$21,808 in one-time Compensation Board revenue was appropriated for the 1.5 percent bonus for constitutional officers and employees approved by the 2025 Session of the General Assembly.</i>	
FY 2027	- The County Board added ongoing funding for the conversion of a Paralegal position into a Paralegal Supervisor (\$50,000). - The County Board added ongoing funding for restorative justice services (\$150,000). - Added a Director of Community Engagement position (\$139,928). - Non-personnel expenses and grant revenue increased due to Department of Justice for the BJA Second Chance Act Pay for Success Program grant funding (\$30,007). - Increased fee revenue due to higher projections in Falls Church reimbursements based on the FY 2027 budget and reconciliation of prior year payments with actual expenditures (\$24,124).	1.00

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Our Mission: Partnering to make the justice system work

The Arlington County Sheriff's Office is responsible for the management and operation of the Arlington County Detention Facility and all related correctional responsibilities; courthouse/courtroom security and court support services; service/execution of civil and criminal warrants and court orders; transportation of inmates; administrative support; and management and oversight of the Arlington Alcohol Safety Action Program (ASAP).

LINEs OF BUSINESS



SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted expenditure budget for the Sheriff's Office is \$56,924,524, a three percent increase from the FY 2026 adopted budget. The FY 2027 adopted expenditure budget reflects:

- The County Board added funding for inflationary cost increases including utilities (\$98,173).
- The County Board added funding to implement a grade/step schedule for the four lower-ranked uniformed employees (\$1,355,619) and one-time funding of \$100,000 for bonuses to compensate staff for changing anniversary dates.
- ↑ Personnel increases primarily due to the addition of new positions for the transition to self-operated medical services (\$2,450,753, 17.0 FTEs), an increase in the County's cost for employee health insurance, and slightly higher retirement contributions based on current actuarial projections, partially offset by the removal of FY 2026 one-time funding for bonuses for Deputy Sheriffs (\$227,000).
- ↓ Non-personnel decreases due to the removal of funding for contracted medical services (\$5,190,917) and the removal of FY 2026 one-time funding for contracted security in the courts building (\$231,513) and for the Medication Assisted Treatment (MAT) program to treat substance abuse (\$265,680). These decreases were primarily offset by the addition of new contracts for the transition to self-operated medical services (\$2,106,600), increases for existing contracts (\$54,129), additional funding for the maintenance of the body scanner machine (\$17,800), adjustments to utility budgets based on prior year actuals and projected

rates (\$29,813), adjustments to the annual expense for maintenance and replacement of County vehicles (\$53,230), one-time FY 2027 funding for contracted security in the courts building (\$216,000), and additional funding for replacement bullet-proof vests and uniforms (\$57,512).

- ↑ Fee revenues increase due to higher projections in Falls Church reimbursements based on the FY 2027 budget and reconciliation of prior year payments with actual expenditures (\$6,253).
- ↑ Grant revenues increase due to increases in the State Compensation Board reimbursements (\$490,000).

DEPARTMENT FINANCIAL SUMMARY

	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	\$44,530,769	\$44,733,258	\$49,311,032	10%
Non-Personnel	10,672,328	10,888,315	7,833,462	-28%
Subtotal	55,203,097	55,621,573	57,144,494	3%
Intra-County Charges	-	(219,970)	(219,970)	-
Total Expenditures	55,203,097	55,401,603	56,924,524	3%
Fees	910,624	870,564	876,817	1%
Grants	12,509,785	12,308,112	12,798,112	4%
Total Revenues	13,420,409	13,178,676	13,674,929	4%
Net Tax Support	\$41,782,688	\$42,222,927	\$43,249,595	2%
Permanent FTEs	269.00	269.00	286.00	
Permanent FTEs (Frozen, Unfunded)	22.00	22.00	22.00	
Temporary FTEs	6.00	6.00	6.00	
Total Authorized FTEs	297.00	297.00	314.00	

Expenses & Revenues by Line of Business

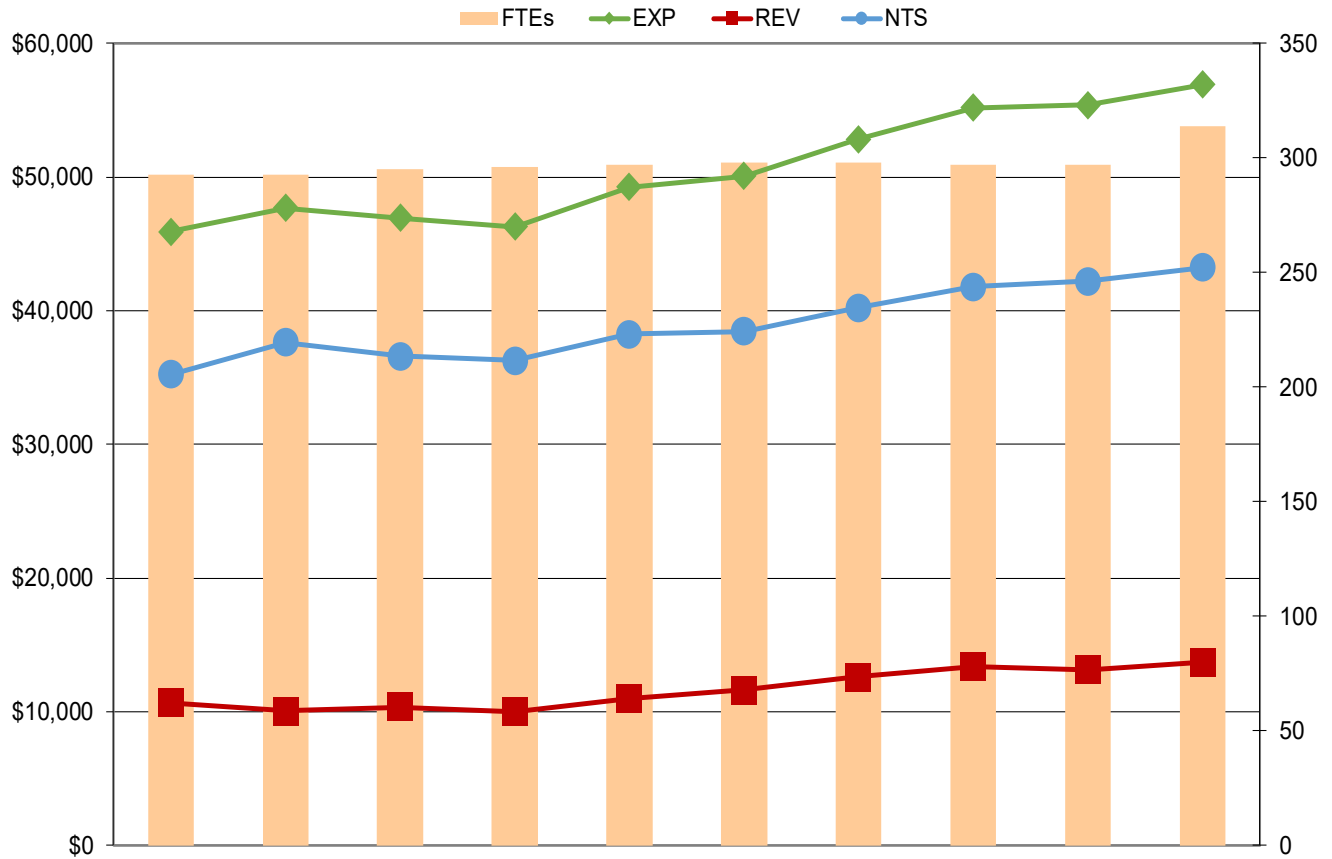
	FY 2025 Actual Expense	FY 2026 Adopted Budget	FY 2027 Adopted Budget	% Change '26 to '27	FY 2027 Adopted Revenue	FY 2027 Net Tax Support
Administrative Services	\$4,823,706	\$6,204,137	\$7,137,909	15%	\$2,812,250	\$4,325,659
Judicial Services	9,302,433	8,140,603	9,917,278	22%	-	9,917,278
Corrections	40,273,027	40,115,157	38,903,430	-3%	10,621,662	28,281,768
Alcohol Safety Action Program	803,931	941,706	965,907	3%	241,017	724,890
Total	\$55,203,097	\$55,401,603	\$56,924,524	3%	\$13,674,929	\$43,249,595

Authorized FTEs by Line of Business

	FY 2026 FTEs Adopted	FY 2027 Permanent FTEs Adopted	FY 2027 Temporary FTEs Adopted	FY 2027 Total FTEs Adopted
Administrative Services*	27.40	29.00	2.40	31.40
Judicial Services	44.00	51.00	-	51.00
Corrections*	218.60	222.00	2.60	224.60
Alcohol Safety Action Program*	7.00	6.00	1.00	7.00
Total	297.00	308.00	6.00	314.00

* FY 2026 Adopted FTE count includes temporary FTEs: Administrative Services (2.40 FTEs), Corrections (2.60 FTEs), and ASAP Program (1.00 FTE).

EXPENDITURE, REVENUE, NET TAX SUPPORT, AND FULL-TIME EQUIVALENT TRENDS



	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
\$ in 000s	Actual	Actual	Actual	Actual	Actual*	Actual	Actual	Actual	Adopted Budget	Adopted Budget
EXP	\$45,919	\$47,699	\$46,968	\$46,294	\$49,247	\$50,104	\$52,833	\$55,203	\$55,402	\$56,925
REV	\$10,685	\$10,070	\$10,344	\$10,009	\$11,007	\$11,639	\$12,610	\$13,420	\$13,179	\$13,675
NTS	\$35,234	\$37,629	\$36,624	\$36,285	\$38,240	\$38,465	\$40,223	\$41,783	\$42,223	\$43,250
FTEs	293.00	293.00	295.00	296.00	297.00	298.00	298.00	297.00	297.00	314.00

* Beginning in FY 2022, actual expenditures and revenues received reflect the first year of implementing new Governmental Accounting Standard Board (GASB) standards for Statement No. 87 on leases and Statement No. 96 for subscription-based software. See the County Government GASB Summary for department details in the front section of the budget book.

Fiscal Year	Description	FTEs
FY 2018	▪ Added seven Sheriff Deputies positions (\$295,078); the two Sergeants were hired in January of 2018, while the five Sheriff Deputies were hired in two phases: December 2017 and May 2018. ▪ Added one-time funding for new uniforms (\$400,000). ▪ Added one-time funding for wearing apparel and equipment for the new deputy positions (\$62,502). ▪ Increased armory funding, through a reallocation of funds from the closure of Peumansend Creek Regional Jail (PCRJ) (\$50,000). ▪ Added funding for contractual increases for inmate medical services (\$71,967) and pharmaceutical supplies (\$7,499). ▪ Decreased fingerprinting fees revenue (\$3,000) and ASAP program fees (\$48,013), ▪ Increased Falls Church reimbursements based on the FY 2018 budget and reconciliation of prior year payments with actual expenses (\$4,557) and correction fee increases (\$490). ▪ Increased Prisoner Expense Reimbursement grant (\$150,000), partially offset by adjustments in State Compensation Board reimbursements (\$58,798) and a decrease in Federal Prisoner reimbursement (\$58,100).	7.00
FY 2019	▪ The County Board froze six vacant deputy sheriff positions (\$510,000) and added \$491,000 to fund an additional 3.0 percent market pay adjustment for the Deputy Sheriff, Corporal and Sergeant positions. Entry pay for the Deputy Sheriff job class increased from \$50,419 to \$51,938, or 3.0 percent. ▪ Added one-time funding to complete the detention center lock project (\$500,000). ▪ Added funding for contractual increases in inmate medical services (\$73,036). ▪ Decreased court security fees revenue (\$125,000) and ASAP program fees (\$35,566). ▪ Increased fee revenue due to higher projections in Falls Church prisoner reimbursements (\$41,682). ▪ Increased Prisoner Expense Reimbursement grant (\$143,300), Compensation Board reimbursements (\$6,978), and the Comprehensive Corrections grant (\$4,828). ▪ Decreased Federal Prisoner reimbursement (\$6,700).	
FY 2020	▪ Added two Deputy Sheriff positions to staff a courtroom for a fourth judge which was added by the Commonwealth of Virginia due to the caseload of the Circuit Court (\$180,251 personnel, 2.0 FTEs; \$2,000 in ongoing funds and \$16,000 in one-time non-personnel funds). ▪ Funded six Sheriff Deputies positions that were frozen in FY 2019 (\$543,201). ▪ Added one-time funding for equipment and furnishings in the Detention Center (\$200,000).	2.00

Fiscal Year	Description	FTEs
	- Increased funding for the inmate medical contract (\$108,298) and utilities (\$196,252). - Increased court security fee revenue (\$300,000). - Decreased Falls Church reimbursements (\$280,065) and Alcohol Safety Action Program (ASAP) fees (\$13,074). - Increased Compensation Board reimbursement (\$184,492), Prisoner Expense reimbursements (\$6,500), miscellaneous State grants (\$8,120), and the Comprehensive Community Corrections grant (\$373).	
FY 2021	- Added an Inmate Service Counselor position to work in the new Behavioral Health Court (\$120,475). - Increased the inmate care pharmaceutical budget (\$206,784) and added one-time funding for recruitment (\$75,000), and one-time expenses associated with the addition of the new Inmate Service Counselor (\$7,200). - Management of the Justice Center security contract and associated budget was transferred to the Sheriff's Office from the Department of Environmental Services (\$340,000). - Decreased court security fee revenue to align budget with actuals (\$300,000), fingerprinting fee revenue (\$13,000), and Alcohol Safety Action Program (ASAP) revenues (\$47,018), partially offset by an increase in projections for Falls Church reimbursements (\$9,557). - Increased Compensation Board reimbursement (\$356,915).	1.00
FY 2022	- The County Board added funding for a one percent merit pay adjustment, a one percent increase in the range for sworn positions, and an increase to the one-time bonus for staff from \$500 to approximately \$900. - The County Board also restored funding for a vacant Records Assistant IV position (\$79,790) with funding from the American Rescue Plan. - Froze 10.0 vacant Sheriff Officer positions and reallocated \$398,445 of that funding to the overtime budget to reduce the impact of ten frozen Sheriff Officer positions (net impact of reduction: \$505,475, 10.0 FTEs). - Decreased overtime funding for staff roll call (\$300,000). - Added a Lieutenant position to oversee the body worn camera program within the Sheriff's Office (\$150,793). - Increased the overtime budget (\$300,000). - Decreased Alcohol Safety Action Program (ASAP) fee revenue (\$41,805). - Decreased State Compensation Board reimbursement (\$168,638). <i>In FY 2021 closeout, funding was added for a one percent merit pay adjustment (\$148,666), a one-time bonus for staff of \$450 (\$171,006), and partial year funding for a position for medical and food contract compliance (\$82,000).</i>	1.00
FY 2023	The County Board added funding for additional merit pay adjustments for a total increase of 8.5 percent for sworn ranks and 5.25 percent for general employees, increased the pay range movement to 5.5 percent for sworn ranks and five percent for general employees, a one-time increase in shift	

Fiscal Year	Description	FTEs
	differential from \$0.75 to \$1.00 per hour for B shift and from \$1.00 to \$1.30 per hour for C shift (\$36,306), a one-time increase in language premium from \$0.69 to \$0.92 per hour (\$20,819), and an optional one-time cash-out of 40 hours of compensation time for general employees with balances of 80 or more and sworn staff with balances of 120 hours or more (\$4,094). ▪ The County Board also increased State Compensation Board revenue based on the state budget being considered by the legislature (\$1,520,000). ▪ Increased personnel funding due to adjustments to salaries resulting from an administrative job family study (\$26,654). ▪ Added one-time funding to purchase ballistic vests (\$100,000) and one-time internal audit funding to ensure the detention center and inmate care are in compliance with industry best practices (\$15,000). ▪ Added funding for the purchase and maintenance of emergency breathing apparatus in the detention center (\$10,000), contractual increases associated with the new inmate medical care contract (\$699,061), and adjustments to the annual expense for maintenance and replacement of County Vehicles (\$55,422). ▪ Decreased contractual funding due to the transfer of contractual funding to the Department of Environmental Services to manage the Justice Center facility security contract (\$340,000). ▪ Decreased fee revenues based on recent trends for electronic monitoring (\$3,000) and Alcohol Safety Action Program (ASAP) fees (\$4,683), partially offset by an increase in Falls Church expense reimbursements for the ASAP program (\$6,981). ▪ Increased grant revenues to reflect increases in the State Compensation Board reimbursement (\$948,741) and miscellaneous federal grant revenue (\$19,700). ▪ Reduced grant revenue for in State reimbursements for prisoner expenses based on recent decrease in the inmate population (\$450,000). ▪ As a part of the FY 2022 adopted budget, the County Board approved use of American Rescue Plan Act (ARPA) funding to restore programs and positions that had been proposed as cuts. The FY 2023 adopted budget continues funding for these reductions including a Records Assistant IV position (\$72,190). ▪ <i>A technical adjustment was approved by the County Board in April 2023 to appropriate funding from Non-Departmental to Departments to allocate the budget for bonuses funded in the adopted budget. The funding added to the Sheriff's Office was \$906,363.</i>	
FY 2024	▪ The County board added one-time funding to support a temporary 1.75 overtime pay rate for staff who voluntarily work a third overtime shift a month in the Detention Center to offset staffing shortages through January 2024 (\$79,020). ▪ Increased funding due to adjustments to salaries resulting from Administrative, Accounting and Finance, and Legal and Judicial Services job family studies (\$60,284). ▪ Added funding for one-time \$2,000 gross employee bonuses for non-bargaining employees (\$699,078).	

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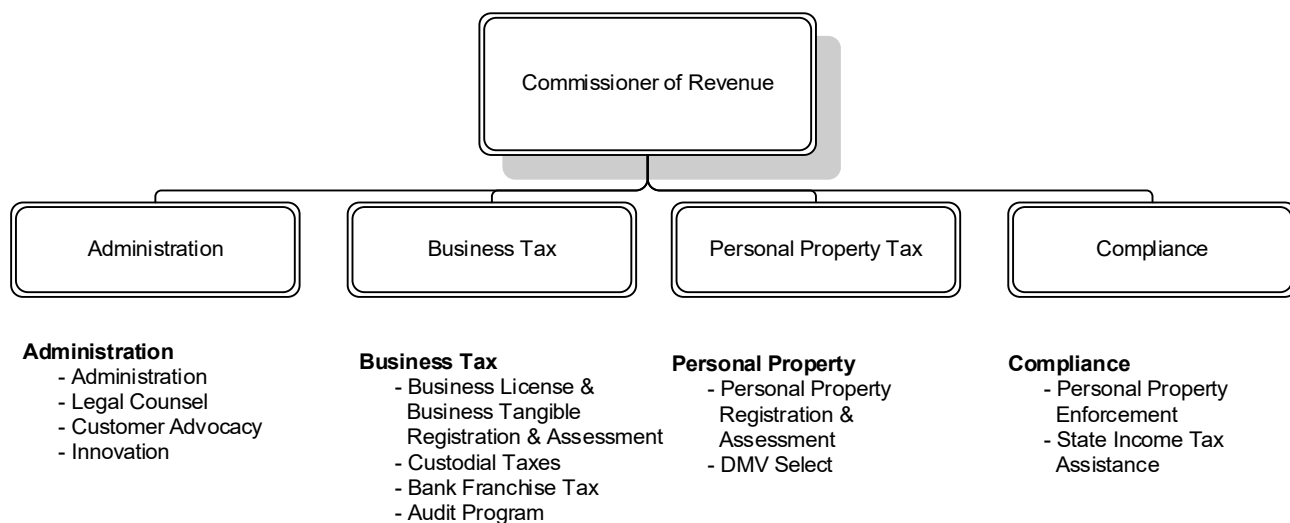
Fiscal Year	Description	FTEs
	▪ Added partial year funding for the implementation of a new body worn camera program in the Detention Center starting in quarter two of FY 2025 (\$172,687). ▪ Added one-time funding for a half-year of contracted security in the Courts Building (\$116,000) and for the Medication Assisted Treatment program to treat substance abuse (\$222,000). ▪ Adjusted electricity budget (\$327,602). ▪ Decreased Alcohol Safety Action Program (ASAP) fee revenue based on program participation (\$27,950). ▪ Lower projections in Falls Church reimbursements based on the FY 2025 budget and reconciliation of prior year payments with actual expenditures (\$10,903). ▪ Lower projections in Courthouse security fees (\$125,000). ▪ Increased State Compensation Board reimbursements (\$357,476).	
FY 2026	▪ The County board added a one-time bonus of \$1,875 for Deputy Sheriff positions (\$227,000). ▪ Personnel increased due to a salary adjustment for corporal positions (\$725,000). ▪ Increased contractual budget for body worn cameras (\$161,140) and other contractual increases (\$22,063). ▪ Added one-time funding for a full-year of contracted security in the Courts Building (\$231,513) and the Medication Assisted Treatment (MAT) program to treat substance abuse (\$265,680). ▪ Adjusted the annual expense for maintenance and replacement of County vehicles (\$61,714). ▪ Fee revenues increased due to higher projections in Falls Church reimbursements based on the FY 2026 budget and reconciliation of prior year payments with actual expenditures (\$158,667). ▪ Decreased fees associated with Alcohol Safety Action Program (ASAP) fees based on program participation (\$2,317), lower projections in Courthouse security fees (\$20,000), and decreases in fingerprinting and other service fees (\$24,300). ▪ Increased State Compensation Board reimbursements (\$397,500). ▪ Grant revenue increased for State prisoner expense reimbursements (\$40,000), partially offset by a decrease in the State's Community Corrections pretrial program (\$18,498) and other federal reimbursements (\$8,000). ▪ <i>At closeout of FY 2025, an additional \$150,452 in one-time Compensation Board revenue was appropriated for the 1.5% bonus for constitutional officers and employees appointed by the 2025 Session of the General Assembly.</i> ▪ <i>The County Board approved the creation of 17 permanent positions needed for the transition to self-operated medical services during the FY 2025 closeout process. Funding for the positions was reallocated from contractual services (\$2,450,753).</i>	17.00

Fiscal Year	Description	FTEs
FY 2027	▪ The County Board added funding to implement a grade/step schedule for the four lower-ranked uniformed employees, including a one-time bonus for employees whose anniversary date will be moved to later in the fiscal year (\$1,355,619 ongoing, \$100,000 one-time). Funding includes corresponding increases to overtime. ▪ The County Board added funding for inflationary contractual increases including utilities (\$98,173). ▪ Increased the contractual budget for the maintenance of the body scanner machine (\$17,800) and other contractual increases and additions for the transition to self-operated medical services (\$2,214,727). Includes one-time funding for vest/uniform replacements (\$57,512) and contracted security services for the courthouse (\$216,000). ▪ Fee revenues increased due to higher projections in Falls Church reimbursements based on the FY 2027 budget and reconciliation of prior year payments with actual expenditures (\$6,253). ▪ Increased State Compensation Board reimbursements (\$490,000).	

Our Mission: To provide Arlington County residents and businesses with high quality service in meeting their tax obligations.

The Office of the Commissioner of Revenue provides Arlington County residents and businesses with high-quality service in meeting their tax obligations by applying Virginia State and Arlington County tax laws with uniformity, fairness, and integrity. The Office is committed to providing customer advocacy to protect the rights of individual and business taxpayers and resolving those issues not satisfactorily addressed through normal channels.

LINES OF BUSINESS



SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted expenditure budget for the Commissioner of Revenue is \$7,269,867, a less than one percent increase from the FY 2026 adopted budget. The FY 2027 adopted budget reflects:

- ↑ Personnel increases due to employee salary increases, an increase in the County's cost for employee health insurance, and retirement contributions based on current actuarial projections, partially offset by the reduction itemized below.
- ↑ Fee revenues increase due to the addition of a \$250 penalty for out-of-state license plates (\$380,000).
- ↑ Grant revenues increase due to an increase in State Compensation Board reimbursements (\$10,000).

FY 2027 Adopted Budget Reduction

Administration Division

- ↓ Reduce a vacant Administrative Technician to Part-Time (\$74,402, 0.5 FTE).

IMPACT: The Administrative Technician performs general office administrative functions such as, but not limited to, mail collection and processing, scanning, updating office records, and

maintaining office supplies and equipment. Due to increased efficiency and innovation in office functions, this position can be reduced to part-time and current service levels will not be impacted.

DEPARTMENT FINANCIAL SUMMARY

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	\$6,165,640	\$7,061,879	\$7,077,615	-
Non-Personnel	388,470	190,319	192,252	1%
Total Expenditures	6,554,110	7,252,198	7,269,867	-
Fees	178,006	225,000	605,000	169%
Grants	582,683	600,000	610,000	2%
Total Revenues	760,690	825,000	1,215,000	47%
Net Tax Support	\$5,793,420	\$6,427,198	\$6,054,867	-6%
Permanent FTEs (Funded)	52.00	53.00	52.50	
Permanent FTEs (Frozen, Unfunded)	1.00	1.00	1.00	
Temporary FTEs	-	-	-	
Total Authorized FTEs	53.00	54.00	53.50	

Expenses & Revenues by Line of Business

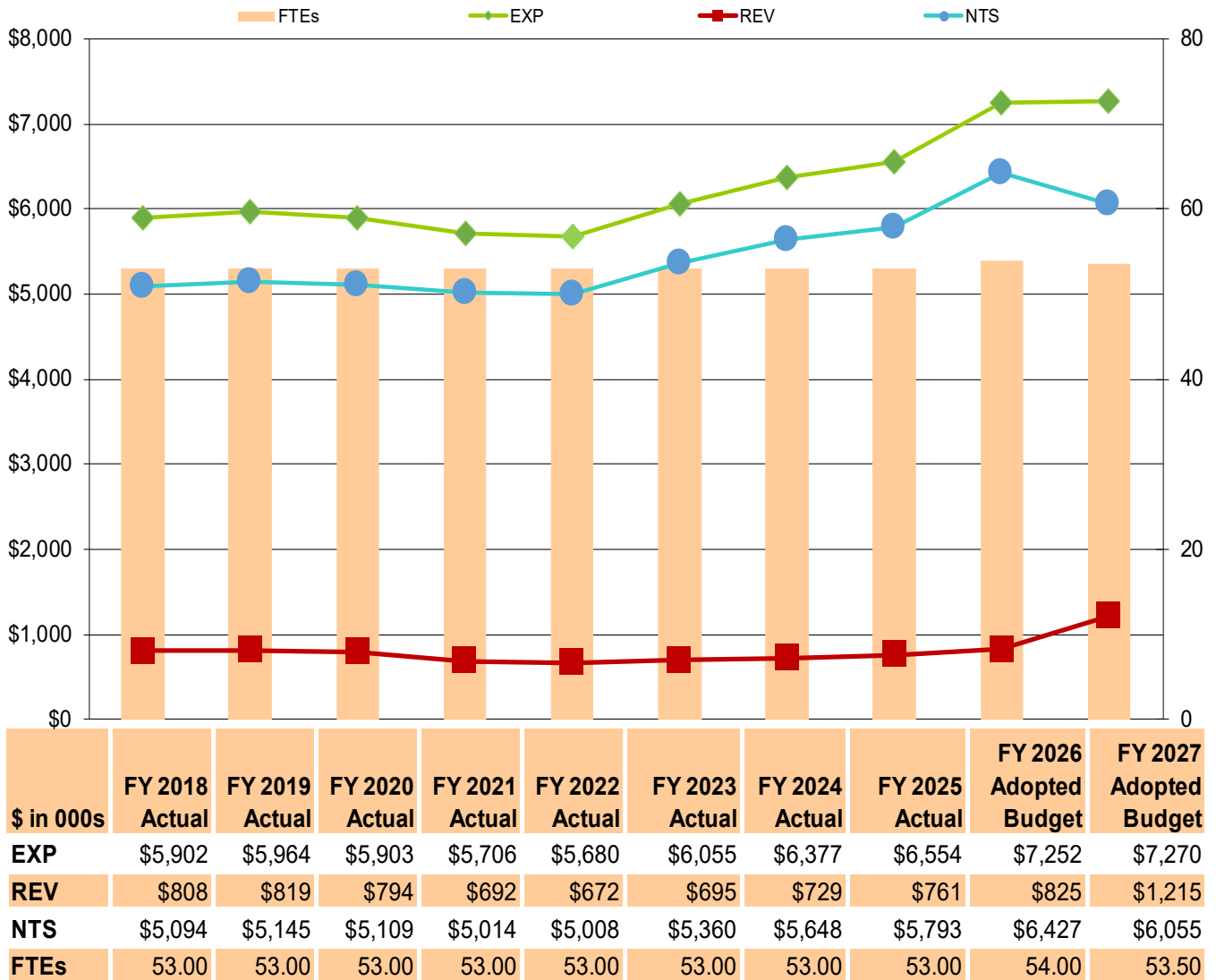
	FY 2025 Actual Expense	FY 2026 Adopted Expense	FY 2027 Adopted Expense	% Change '26 to '27	FY 2027 Adopted Revenue	FY 2027 Net Tax Support
Administration	\$1,757,978	\$1,786,972	\$1,862,298	4%	\$1,215,000	\$647,298
Business Tax	2,465,616	3,078,112	3,121,886	1%	-	3,121,886
Personal Property Tax	1,929,559	1,758,034	1,662,818	-5%	-	1,662,818
Compliance	400,956	629,080	622,865	-1%	-	622,865
Total	\$6,554,110	\$7,252,198	\$7,269,867	-	\$1,215,000	\$6,054,867

Authorized FTEs by Line of Business

	FY 2026 FTEs Adopted	FY 2027 Permanent FTEs Adopted	FY 2027 Temporary FTEs Adopted	FY 2027 Total FTEs Adopted
Administration*	11.00	10.50	-	10.50
Business Tax	22.00	22.00	-	22.00
Personal Property Tax	15.00	15.00	-	15.00
Compliance	6.00	6.00	-	6.00
Total FTEs	54.00	53.50	-	53.50

*The Administration Line of Business FTE count includes a frozen Customer Advocate Management Specialist position (1.0 FTE).

EXPENDITURE, REVENUE, NET TAX SUPPORT, AND FULL-TIME EQUIVALENT TRENDS



Fiscal Year	Description	FTEs
FY 2018	▪ Added a limited term Business Tax auditor position that is offset by an increase in tax audit revenue (\$95,091). ▪ Increased fee revenue from the Department of Motor Vehicles for satellite office services provided by the Commissioner of Revenue (\$10,000). ▪ Increased grant revenue due to an adjustment to the State Compensation Board reimbursements (\$2,677).	1.00
FY 2019	▪ Increased fee revenue due to an increase in license plate penalty fee revenue (\$20,000).	
FY 2020	▪ Reduced wireless service charges as part of a County-wide review of wireless service providers (\$1,729). ▪ Reduced postage and print-shop charges by using electronic mail for vehicle assessment letters, meals tax and transient occupancy tax filings, and business license and business tangible communication and tax filing as well issuance of business tax license certificates (\$125,000). ▪ Reduced annual expense for maintenance and replacement of County vehicles (\$82). ▪ Increased grant revenue for State Compensation Board reimbursements as a result of the State's two percent increase for state employees (\$10,618). ▪ <i>In FY 2019 Closeout, the County Board converted a limited term FTE to permanent full-time to support meals tax audits in the Business Tax Division.</i>	
FY 2021	▪ Grant revenue increased due to an increase in State Compensation Board reimbursements (\$14,575).	
FY 2022	▪ The County Board added funding for a one percent merit pay adjustment, a five percent increase in the range, and an increase to the one-time bonus for staff from \$500 to approximately \$900. ▪ Held the Customer Advocate Management Specialist position vacant for the year (\$125,022, 1.0 FTE). ▪ Fee revenue decreased based on prior year actuals (\$20,000) and grant revenue decreased due to a decrease in State Compensation Board reimbursements (\$10,527). ▪ <i>In FY 2021 closeout, funding was added for a one percent merit pay adjustment (\$22,424) and a one-time bonus for staff of \$450 (\$26,201).</i>	
FY 2023	▪ The County Board added funding for an additional one percent merit pay adjustment for a total increase of 5.25 percent, increased the pay-for-performance budget by an additional 0.5 percent, increased the pay range movement to five percent, and approved a one-time increase in language premium from \$0.69 to \$0.92 per hour (\$3,737). ▪ Grant revenue increased due to an increase in State Compensation Board reimbursements primarily due to the State's five percent increase for state employees (\$49,632).	

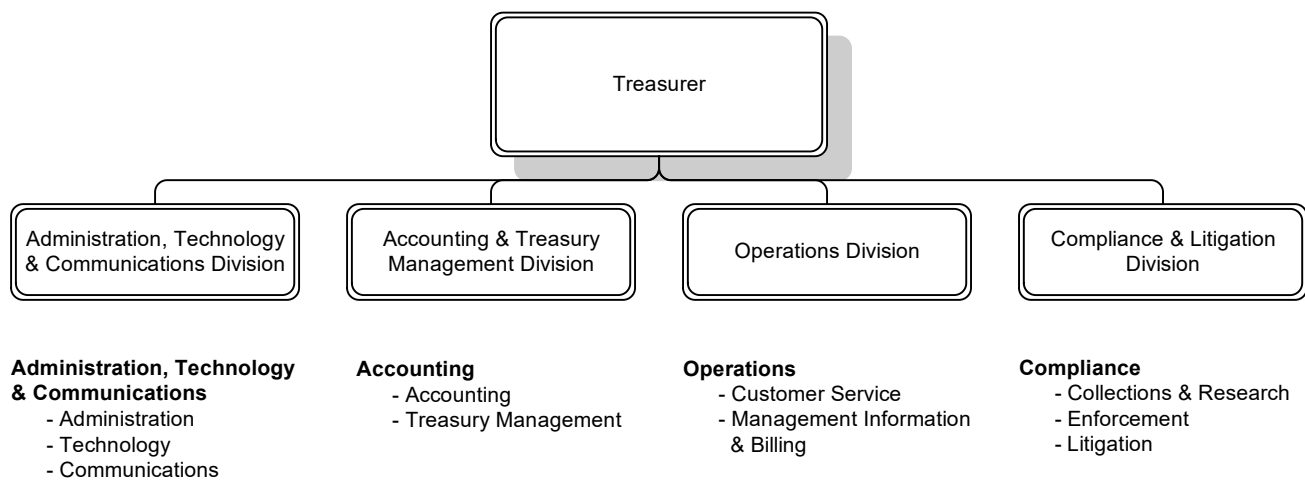
Fiscal Year	Description	FTEs
	▪ The County Board approved the use of an 88 percent vehicle assessment ratio due to address rising assessments and help fund the repeal of the \$33 motor vehicle license (formerly “decal”) fee. ▪ <i>A technical adjustment was approved by the County Board in April 2023 to appropriate funding from Non-Departmental to Departments to allocate the budget for bonuses funded in the adopted budget. The funding added to the Commissioner of Revenue’s Office was \$102,271.</i>	
FY 2024	▪ Added funding for the job family studies in Administrative and Accounting/Financial Services (\$69,854). ▪ Added one-time funding for \$2,000 (gross) employee bonuses (\$129,367). ▪ Grant revenue increased due to an increase in State Compensation Board reimbursements primarily due to the State’s salary increase for state employees (\$38,400). ▪ Reduced non-personnel budget for anticipated savings for various suppliers’ services (\$14,300) and from eliminating mailings to existing CAPP customers (\$41,784).	
FY 2025	▪ Higher projections in State Compensation Board reimbursements grant revenue due to the State’s salary increase for State employees (\$6,800).	
FY 2026	▪ The County Board added ongoing funding to re-classify six auditor positions halfway through the year to improve the auditor career path (\$43,188). ▪ Added a Tax Auditor IV position in the Business Tax line of business (\$160,467) and re-classified a Tax Assessor position to a Quality Assurance Manager position in the Administration line of business (\$120,442), both of which are offset by the generation of additional tax revenues. ▪ Grant revenue increased due to an increase in State Compensation Board reimbursements (\$27,700). ▪ <i>At closeout of FY 2025, an additional \$12,731 in one-time Compensation Board revenue was appropriated for the 1.5 percent bonus for constitutional officers and employees approved by the 2025 Session of the General Assembly.</i>	1.00
FY 2027	▪ Reduced a vacant Administrative Technician position to part-time (\$74,402). ▪ Fee revenue increased due to the addition of a \$250 penalty for out-of-state license plates (\$380,000). ▪ Grant revenue increased due to an increase in State Compensation Board reimbursements (\$10,000).	(0.50)

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Our Mission: To receive, collect, safeguard, and disburse County funds

In order that society can conduct itself in a civilized manner, that the ends of justice can be served, and that government can ensure the provision of services to its citizenry, it is the mission of the Treasurer's Office, as defined by the Constitution of Virginia, to receive or collect state and local taxes and other revenues, to safeguard the funds, and to disburse the funds in accord with the dictates of the local governing body.

LINEs OF BUSINESS



SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted expenditure budget for the Treasurer's Office is \$9,098,946, a two percent increase from the FY 2026 adopted budget. The FY 2027 adopted budget reflects:

- ↑ Personnel increases due to employee salary increases, an increase in the County's cost for employee health insurance, and retirement contributions based on current actuarial projections.
- ↑ Fee revenues increase primarily due to an increase in returned check fee revenues.
- ↑ Grant revenues increase due to an increase in anticipated State Compensation Board reimbursements (\$6,000).

DEPARTMENT FINANCIAL SUMMARY

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	\$7,100,329	\$8,362,786	\$8,522,373	2%
Non-Personnel	982,831	576,251	576,573	-
Total Expenditures	8,083,160	8,939,037	9,098,946	2%
Fees	\$999,508	\$1,176,750	\$1,187,710	1%
Grants	779,792	804,000	810,000	1%
Total Revenues	1,779,300	1,980,750	1,997,710	1%
Net Tax Support	\$6,303,860	\$6,958,287	\$7,101,236	2%
Permanent FTEs	61.00	63.00	63.00	
Temporary FTEs	0.66	0.66	0.66	
Total Authorized FTEs	61.66	63.66	63.66	

Expenses & Revenues by Line of Business

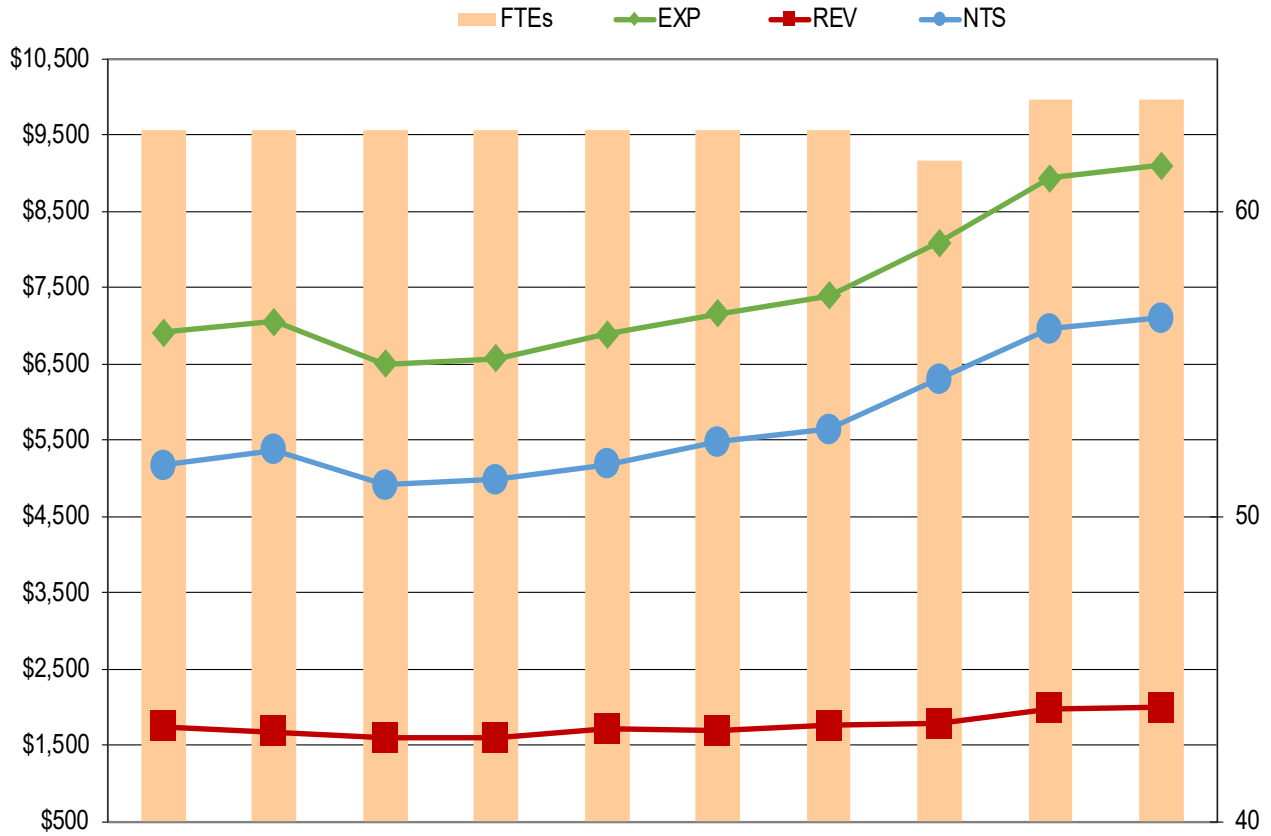
	FY 2025 Actual Expense	FY 2026 Adopted Expense	FY 2027 Adopted Expense	% Change '26 to '27	FY 2027 Adopted Revenue	FY 2027 Net Tax Support
Administration, Technology, and Communications	\$1,755,533	\$1,616,213	\$1,660,806	3%	\$900,910	\$759,896
Accounting and Treasury Management	1,165,749	1,236,534	1,220,958	-1%	-	1,220,958
Operations	2,815,502	2,628,286	2,664,863	1%	-	2,664,863
Compliance and Litigation	2,346,376	3,458,004	3,552,319	3%	1,096,800	2,455,519
Total	\$8,083,160	\$8,939,037	\$9,098,946	2%	\$1,997,710	\$7,101,236

Authorized FTEs by Line of Business

	FY 2026 FTEs Adopted	FY 2027 Permanent FTEs Adopted	FY 2027 Temporary FTEs Adopted	FY 2027 Total FTEs Adopted
Administration, Technology, and Communications	9.00	9.00	-	9.00
Accounting and Treasury Management	8.00	8.00	-	8.00
Operations	20.00	20.00	-	20.00
Compliance and Litigation*	26.66	26.00	0.66	26.66
Total FTEs	63.66	63.00	0.66	63.66

*The Compliance and Litigation Line of Business includes a 0.66 temporary FTE for FY 2026 Adopted.

EXPENDITURE, REVENUE, NET TAX SUPPORT, AND FULL-TIME EQUIVALENT TRENDS



\$ in 000s	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
EXP	\$6,914	\$7,049	\$6,495	\$6,573	\$6,884	\$7,162	\$7,392	\$8,083	\$8,939	\$9,099
REV	\$1,741	\$1,679	\$1,590	\$1,593	\$1,707	\$1,686	\$1,752	\$1,779	\$1,981	\$1,998
NTS	\$5,173	\$5,370	\$4,905	\$4,981	\$5,177	\$5,476	\$5,640	\$6,304	\$6,958	\$7,101
FTEs	62.66	62.66	62.66	62.66	62.66	62.66	62.66	61.66	63.66	63.66

Fiscal Year	Description	FTEs
FY 2018	▪ Increased fee revenue due to a higher anticipated administrative compliance and court collections fees (\$162,163) and an increase in dog licensing fee revenue (\$10,000), partially offset by decreased iPark fees (\$32,249), reload fees (\$1,000), and a decrease in Easy Park meter revenue (\$6,694). ▪ Decreased grant revenue due to an adjustment in the State Compensation Board reimbursements (\$6,522).	
FY 2019	▪ Decreased fee revenue as administrative collection fees return to more normal levels following collection of a large account in the prior two fiscal years (\$40,000), and as the new rules enacted by the Supreme Court of Virginia continue to decrease the number of delinquent court accounts referred to the Treasurer for collection (\$59,000). Revenues also decreased due to decreased iPark fees (\$17,751) and reload fees (\$500); a decrease in Easy Park meter revenue (\$6,056), reload fees (\$400) and device fees (\$350); and a decrease in dog license revenues (\$3,780). ▪ Increased grant revenue due to a reconciliation with FY 2018 adopted State Compensation Board revenue (\$9,869) and additional Compensation Board funding (\$27,037) for the Treasurer and four of her Deputies participating in the Treasurer's Association of Virginia's Career Development Program having earned certifications from the University of Virginia's Weldon Cooper Center for Public Service.	
FY 2020	▪ Reduced printing charges with elimination of the requirement to display a personal property tax decal. Every vehicle registered in Arlington County is required to display a County Decal that is sent to residents annually (\$80,615). In September 2018, the County Board voted to eliminate the County Decal effective FY 2020 and move towards license plate reading technology to enforce vehicle registration. ▪ Reduced annual expense for maintenance and replacement of County vehicles (\$1,308). ▪ Decreased administrative collection fees revenue based on a return to more normal levels following collection of a large account in the prior two fiscal years, and as the rules enacted by the Supreme Court of Virginia in FY 2018 continue to decrease the number of delinquent court accounts referred to the Treasurer for collection (\$44,000). ▪ Increased dog license revenue (\$3,500) and other compliance fees (\$2,000).	
FY 2021	▪ Increased dog license revenue (\$61,500) based on the demand for lifetime licenses and grant revenue (\$17,000) for increase in State Compensation Board reimbursements. ▪ Decreased court collections (\$61,500) due to the continuing impact of the Supreme Court of Virginia ruling in FY 2019 that further decreased the number of delinquent court accounts referred to the Treasurer for collection.	

Fiscal Year	Description	FTEs
FY 2022	▪ The County Board added funding for a one percent merit pay adjustment, a five percent increase in the range, and an increase to the one-time bonus for staff from \$500 to approximately \$900. ▪ The County Board restored funding for the Treasury Specialist II cashier position that was proposed to be held vacant for the last five months of the fiscal year with the American Rescue Plan funding. ▪ Reduced annual expense for maintenance and replacement of County vehicles (\$4,315). ▪ Decreased grant revenues due to a decrease to State Compensation Board reimbursements (\$27,703). ▪ <i>In FY 2021 closeout, funding was added for a one percent merit pay adjustment (\$26,656) and a one-time bonus for staff of \$450 (\$29,049).</i>	
FY 2023	▪ The County Board added funding for an additional one percent merit pay adjustment for a total increase of 5.25 percent, increased the pay-for-performance budget by an additional 0.5 percent, increased the pay range movement to five percent, and approved a one-time increase in language premium from \$0.69 to \$0.92 per hour (\$3,203). ▪ The County Board approved use of American Rescue Plan Act (ARPA) funding to restore programs and positions that had been proposed as cuts. The FY 2023 adopted budget also continues funding for these reductions including: Treasury Specialist II (\$106,799, 1.00 FTE). ▪ Fee revenue decreased due to adjustments to court collections fees (\$54,500) based on prior actuals, rightsizing of dog license fees (\$46,520) after the implementation of lifetime licenses, and the discontinuation of Easy Park (\$21,515). ▪ Grant revenue increased due to an increase in State Compensation Board reimbursements primarily due to the State's five percent increase for state employees (\$64,887). ▪ The County Board repealed the \$33 motor vehicle license (formerly "decal") fee which was funded by the use of an 88 percent vehicle assessment ratio. ▪ <i>A technical adjustment was approved by the County Board in April 2023 to appropriate funding from Non-Departmental to Departments to allocate the budget for bonuses funded in the adopted budget. The funding added to the Treasurer's Office was \$117,679.</i>	
FY 2024	▪ Added funding for job family studies in Administrative, Communications, Legal & Judicial, and Accounting/Financial Services (\$102,568). ▪ Added one-time funding for \$2,000 (gross) employee bonuses (\$154,245). ▪ Grant revenue increased due to an increase in State Compensation Board reimbursements primarily due to the State's salary increase for state employees (\$53,301). ▪ Downgraded the Investment Portfolio Manager position (\$60,181).	

Fiscal Year	Description	FTEs
FY 2025	▪ Added funds for Judicial and Legal Services and Accounting, Fiscal, Revenue Services & Financial Job Family Studies (\$171,195). ▪ Eliminated a vacant Accountant IV position (\$158,894). ▪ Administrative fee revenue increased for compliance fees (\$69,000) and decreased for court collections (\$30,000). ▪ Grant revenue from the State Compensation Board reimbursements increased for the State fully funding previously unfunded positions and the State's salary increase for State employees (\$71,900).	(1.00)
FY 2026	▪ Added two collector positions in the Compliance Line of Business, both of which are offset by the generation of additional revenues (\$215,000). ▪ Increased fee revenue primarily due to court collections (\$55,000). ▪ Increased grant revenue for State Compensation Board reimbursements (\$79,000). ▪ <i>At closeout of FY 2025, an additional \$18,012 in one-time Compensation Board revenue was appropriated for the 1.5 percent bonus for constitutional officers and employees approved by the 2025 Session of the General Assembly.</i>	2.00
FY 2027	▪ Fee revenue increased primarily due to an increase in returned check fee revenues. ▪ Grant revenue increased due to an increase in State Compensation Board reimbursements (\$6,000).	

Our Mission: To maintain an accurate list of registered voters and to administer elections fairly and efficiently in an open, transparent, and equitable manner

The Electoral Board maintains an accurate list of registered voters and administers elections fairly and efficiently in an open, transparent, and equitable manner.

LINE OF BUSINESS

Office of the Electoral Board and Voter
Registration

Office of the Electoral Board and Voter
Registration

SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted expenditure budget for the Electoral Board is \$2,184,507, a two percent increase from the FY 2026 adopted budget. The FY 2027 adopted budget reflects:

- ↑ Personnel increases due to employee salary increases, an increase in the County's cost for employee health insurance, and retirement contributions based on current actuarial projections partially offset by the reduction described below.

FY 2027 Adopted Budget Reduction

Office of the Electoral Board and Voter Registration -

- ↓ Reduce temporary staffing (\$40,881) - The Office employs temporary workers to staff election precincts. Temporary workers greet and check-in voters, direct voters to available ballot booths, and assist as instructed.

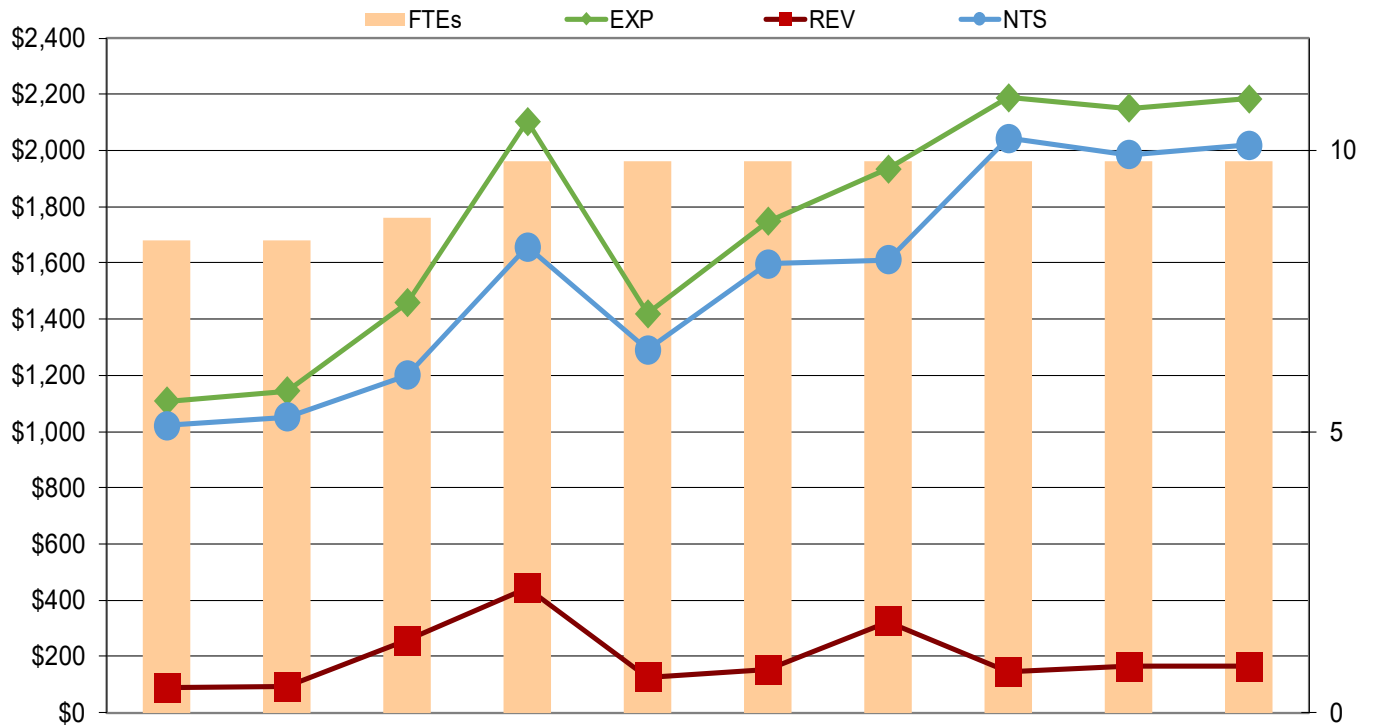
IMPACT: There will be fewer temporary staff at election precincts on election days. However, each precinct will be sufficiently staffed.

OFFICE OF THE ELECTORAL BOARD AND VOTER REGISTRATION
DEPARTMENT BUDGET SUMMARY

DEPARTMENT FINANCIAL SUMMARY

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	\$1,728,469	\$1,448,480	\$1,483,472	2%
Non-Personnel	459,173	701,035	701,035	-
Total Expenditures	2,187,642	2,149,515	2,184,507	2%
Fees	144,437	165,000	165,000	-
Grants	-	-	-	-
Total Revenues	144,437	165,000	165,000	-
Net Tax Support	\$2,043,205	\$1,984,515	\$2,019,507	2%
Permanent FTEs	8.00	8.00	8.00	
Temporary FTEs	1.80	1.80	1.80	
Total Authorized FTEs	9.80	9.80	9.80	

EXPENDITURE, REVENUE, NET TAX SUPPORT, AND FULL-TIME EQUIVALENT TRENDS



	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
\$ in 000s	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Adopted Budget	Adopted Budget
EXP	\$1,109	\$1,144	\$1,459	\$2,103	\$1,419	\$1,748	\$1,935	\$2,188	\$2,150	\$2,185
REV	\$88	\$92	\$258	\$445	\$127	\$152	\$323	\$144	\$165	\$165
NTS	\$1,021	\$1,052	\$1,201	\$1,658	\$1,292	\$1,596	\$1,612	\$2,044	\$1,985	\$2,020
FTEs	8.40	8.40	8.80	9.80	9.80	9.80	9.80	9.80	9.80	9.80

Fiscal Year	Description	FTEs
FY 2018	Increased revenue for State Compensation Board reimbursements (\$1,632).	
FY 2019	No significant changes.	
FY 2020	- The County Board added ongoing funding to increase an existing Assistant Registrar position from 0.60 FTE to 1.0 FTE to assist in managing poll workers and to support a growing number of absentee voters (\$22,500). - Added one-time funding for a Presidential Primary Election (\$10,765 personnel; \$116,626 non-personnel). - Reduced wireless service charges as part of a County-wide review of wireless service providers (\$798). - Revenue included a State reimbursement for a Presidential Primary Election (\$76,510).	0.40
FY 2021	- Added one-time funding for an Absentee Voting & Operations Coordinator (\$75,000, 1.0 temporary FTE). - Added one-time funding for the CY 2020 Presidential Election (\$89,065 in personnel; \$141,835 in non-personnel). - Removed a one-time State reimbursement for a Presidential Primary Election (\$76,510), partially offset by an increase based on prior year actuals (\$675).	1.00
FY 2022	- The County Board added funding for a one percent merit pay adjustment, a five percent increase in the range, and an increase to the one-time bonus for staff from \$500 to approximately \$900. - The County Board added one-time funding for Sunday Voting in advance of the November election (\$50,000). - Additional personnel increases included adjustments to salaries resulting from job family studies for Assistant Registrars (\$117,409), adjustments to salaries resulting from the increase in the living wage from \$15 to \$17 per hour (\$3,815), and the addition of a Mail Ballot Assistant (\$76,000, 0.50 permanent FTE). - Permanent FTEs increased due to the conversion of a full-time temporary one-time funded Early Voting Coordinator position to a permanent part-time position with ongoing funding. <i>In FY 2021 closeout, funding was added for a one percent merit pay adjustment (\$3,034) and a one-time bonus for staff of \$450 (\$3,417).</i>	0.50 (0.50)
FY 2023	- The County Board added funding for an additional one percent merit pay adjustment for a total increase of 5.25 percent and a one-time increase in language premium from \$0.69 to \$0.92 per hour (\$534). - Salaries increased due to the administrative job family study (\$6,188).	

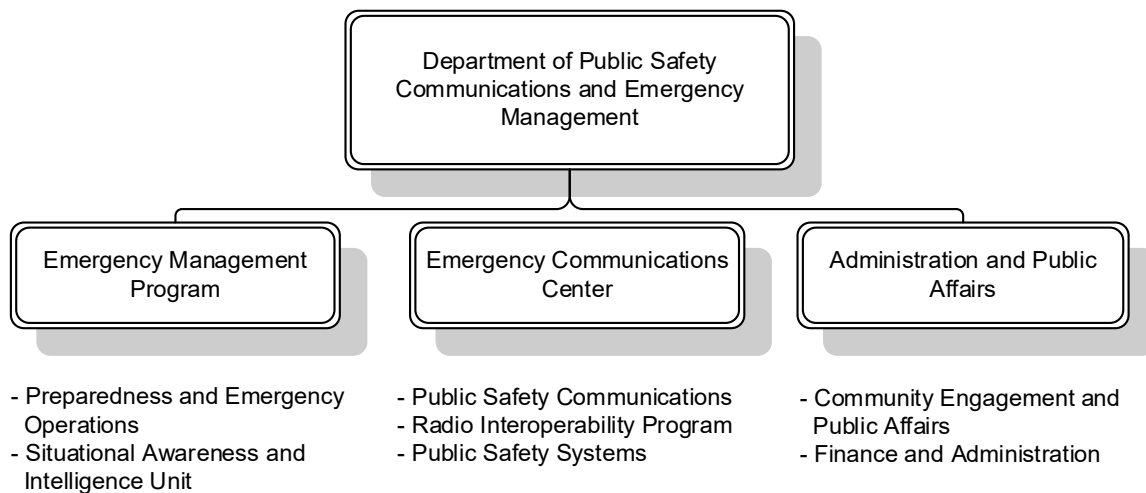
Fiscal Year	Description	FTEs
	▪ Added funding for a new on-demand ballot printing system (\$11,000 one-time; \$4,000 ongoing). ▪ Revenue increased due to an increase in the State Compensation Board reimbursements (\$24,818). ▪ <i>A technical adjustment was approved by the County Board in April 2023 to appropriate funding from Non-Departmental to Departments to allocate the budget for bonuses funded in the adopted budget. The funding added to the Office of the Electoral Board and Voter Registration was \$20,759.</i>	
FY 2024	▪ Added funding for the Administrative, Communications and Accounting job family studies (\$21,070). ▪ Added funding for one-time \$2,000 (gross) employee bonuses (\$19,903). ▪ Increased the State's supplement for Electoral Board members (\$2,231). ▪ Added one-time expense and revenue for Rank Choice Voting Outreach and for the CY 2024 Presidential Primary Election (\$84,476 non-personnel, \$84,476 revenue). ▪ Increased revenue for State Compensation Board reimbursements (\$34,105).	
FY 2025	▪ The County Board increased poll worker wages to \$13.50 per hour (\$15,000) and added one-time funding for an additional two Sunday early voting dates in 2024 (\$10,000). ▪ Added funding for the Accounting, Fiscal, Revenue Services, and Financial job family study (\$6,518). ▪ Added one-time funding for the CY 2024 Presidential Election (personnel, \$312,462, non-personnel \$248,744). ▪ Increased revenue for State Compensation Board reimbursements (\$14,900).	
FY 2026	▪ Increased revenue for State Compensation Board reimbursements (\$7,000).	
FY 2027	▪ Reduced funding for temporary staffing (\$40,881).	

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Our Mission: To coordinate emergency preparedness and response capabilities, resources, and outreach to save lives, protect property and provide critical assistance for the Arlington community.

The mission of the Department of Public Safety Communications and Emergency Management (DPSCEM) is to coordinate emergency preparedness and response capabilities, resources, and outreach to save lives, protect property, and provide critical assistance for the Arlington community. To accomplish these goals, DPSCEM programs include emergency planning, response, and recovery; 24/7 public safety communication; coordination and dispatch; public education; and volunteer management. DPSCEM provides the leadership, coordination, and operational planning that enables the County's response to, and recovery from, the impact of natural, man-made, and technological hazards.

LINEs OF BUSINESS



SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted expenditure budget for the Department of Public Safety Communications and Emergency Management (DPSCEM) is \$16,296,555, a three percent increase from the FY 2026 adopted budget. The FY 2027 adopted budget reflects:

- ↑ Personnel increases are primarily due to an increase in costs for employee salary increases, the County's cost for employee health insurance, and retirement contributions based on current actuarial projections, partially offset by the personnel reduction taken below. The increases above are also impacted by the following FTE changes:
 - Regional loss of the Federal Urban Area Security Initiative (UASI) Regional Preparedness Grant program, resulting in additional net tax support for two filled Emergency Management Specialist positions (\$239,981, 2.0 FTEs) and eliminating funding for one vacant position (\$98,512, 1.0 FTE).

- Conversion of budgeted overtime funding fully offsetting the cost to add three Public Safety Telecommunicator positions (\$200,000, 3.0 FTEs).
- ↑ Non-personnel increases are due to adjustments to the annual expense for maintenance and replacement of County vehicles (\$1,159) and contractual increases for the Arlington County Emergency Radio System (\$414,627).
- ↑ Fee revenues increase due to higher projections in Falls Church reimbursements based on the FY 2027 budget and reconciliation of prior year payments with actual expenditures (\$109,357) and an increase in the Wireless E-911 Fee Surcharge (\$30,000), partially offset by the removal of inter-county charges for phone services (\$75,000).
- ↓ Grant revenue decreases reflect the regional loss of the Federal UASI Regional Preparedness Grant program funding resulting in a full elimination of staff and program funding (\$338,493).

FY 2027 Adopted Budget Reduction

Emergency Management

- ↓ Freeze in Emergency Management Leadership (\$263,941, 1.00 FTE) - The Deputy Director position in DPSCM is one of three division leads responsible for organizational leadership and tactical operations in Emergency Management and the Emergency Operations Center as well as serves in a coordination role for local, regional, and national emergency events.

IMPACT: This reduction freezes a senior leadership role in the Department. To absorb the reduction, DPSCM developed a realignment strategy that maintains operational continuity, protects core emergency management functions, maximizes existing internal expertise, and ensures that all essential responsibilities remain fully supported.

DEPARTMENT FINANCIAL SUMMARY

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	\$10,812,660	\$11,374,055	\$11,465,463	1%
Non-Personnel	4,611,784	4,492,856	4,908,642	9%
Subtotal	15,424,444	15,866,911	16,374,105	3%
Intra County Charges	-	(77,550)	(77,550)	-
Total Expenditures	15,424,444	15,789,361	16,296,555	3%
Fees	1,328,899	1,377,525	1,441,882	5%
Grants	361,126	411,010	72,517	-82%
Total Revenues	1,690,025	1,788,535	1,514,399	-15%
Net Tax Support	\$13,734,419	\$14,000,826	\$14,782,156	6%
Permanent FTEs	72.75	73.00	74.00	
Permanent FTEs (Frozen, Unfunded)	-	-	1.00	
Temporary FTEs	-	-	-	
Total Authorized FTEs	72.75	73.00	75.00	

Expenses & Revenues by Line of Business

	FY 2025 Actual Expense	FY 2026 Adopted Expense	FY 2027 Adopted Expense	% Change '26 to '27	FY 2027 Adopted Revenue	FY 2027 Net Tax Support
Emergency Management	\$2,935,105	\$2,496,317	\$908,517	-64%	-	\$908,517
Emergency Communications	12,358,407	12,039,040	13,751,380	14%	\$1,441,882	12,309,498
Administration and Public Affairs	130,932	1,254,004	1,636,658	31%	72,517	1,564,141
Total	\$15,424,444	\$15,789,361	\$16,296,555	3%	\$1,514,399	\$14,782,156

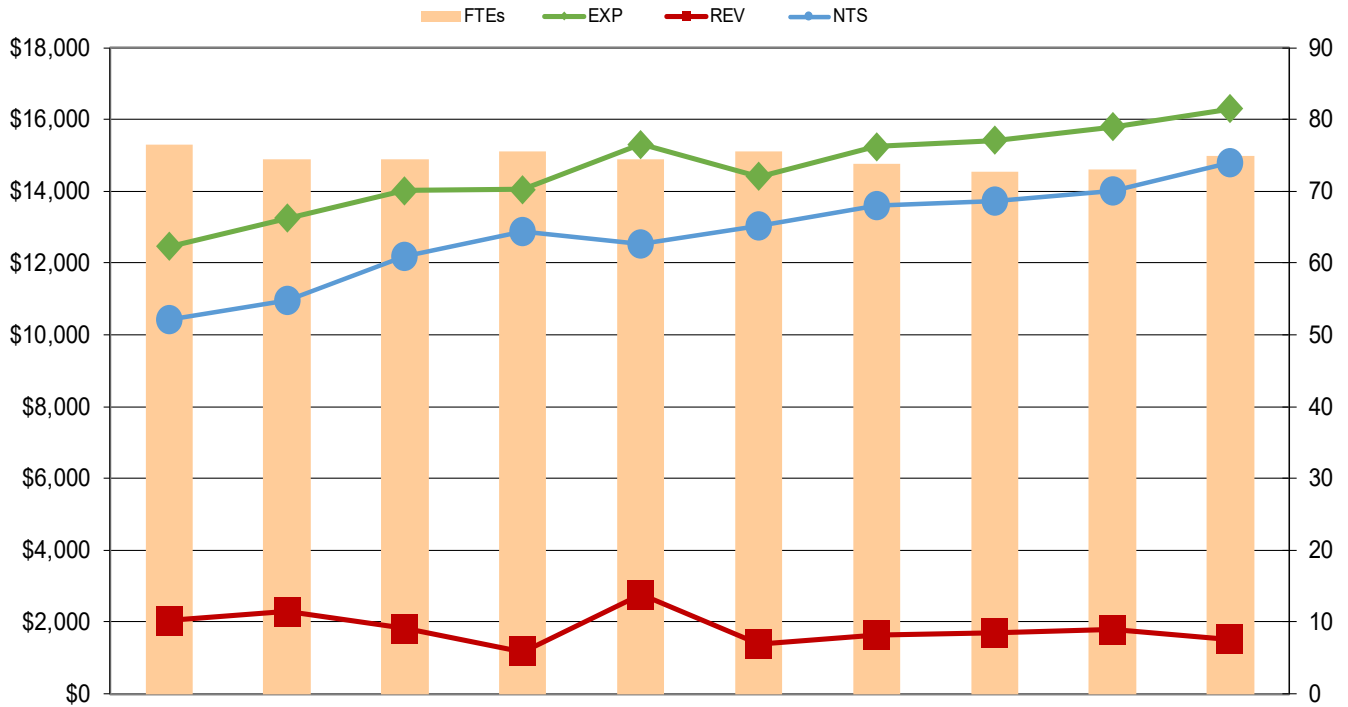
* In FY 2025, the Department of Public Safety Communications and Emergency Management reorganized resources in the Emergency Management and Emergency Communications lines of business to establish the new Administration and Public Affairs line of business.

Authorized FTEs by Line of Business

	FY 2026 FTEs Adopted	FY 2027 Permanent FTEs Adopted	FY 2027 Temporary FTEs Adopted	FY 2027 Total FTEs Adopted
Emergency Management	15.00	6.00	-	6.00
Emergency Communications	51.00	61.00	-	61.00
Administration and Public Affairs	7.00	8.00	-	8.00
Total Expenditures	73.00	75.00	-	75.00

*The FY 2027 Adopted FTE count includes an unfunded Deputy Director position (1.0 FTE) that is frozen in the Emergency Management line of business.

EXPENDITURE, REVENUE, NET TAX SUPPORT, AND FULL-TIME EQUIVALENT TRENDS



	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
\$ in 000s	Actual	Actual	Actual	Actual	Actual*	Actual*	Actual*	Actual*	Adopted	Adopted
EXP	\$12,455	\$13,252	\$14,013	\$14,045	\$15,310	\$14,409	\$15,250	\$15,424	\$15,789	\$16,297
REV	\$2,040	\$2,293	\$1,813	\$1,171	\$2,767	\$1,387	\$1,648	\$1,690	\$1,788	\$1,514
NTS	\$10,415	\$10,959	\$12,200	\$12,874	\$12,543	\$13,022	\$13,602	\$13,734	\$14,001	\$14,783
FTEs	76.50	74.50	74.50	75.50	74.50	75.50	73.75	72.75	73.00	75.00

* Beginning in FY 2022, actual expenditures and revenues received reflect the first year of implementing new Governmental Accounting Standard Board (GASB) standards for Statement No. 87 on leases and Statement No. 96 for subscription-based software. See the County Government GASB Summary for department details in the front section of the budget book.

DEPARTMENT OF PUBLIC SAFETY COMMUNICATIONS AND EMERGENCY MANAGEMENT
TEN-YEAR HISTORY

Fiscal Year	Description	FTEs
FY 2018	▪ Reallocated one Police Lieutenant position (\$200,281; 1.0 FTE) into three new Emergency Communications Technicians (call takers) in the Emergency Communication Center to provide increased staffing to handle existing call volume and to prepare the organization for emerging 9-1-1 staffing demands. ▪ Transferred funds from the Police Department to the Emergency Communications Center for Computer Aided Dispatch (CAD) contract management (\$215,551). ▪ Increased funding for contractual obligations with the 9-1-1 phone system and radio system maintenance (\$50,825), emergency communications contracts (\$1,100), rental building increases (\$772), and adjustments to the annual expense for maintenance and replacement of County vehicles (\$463). ▪ Fee revenue decreased for Falls Church reimbursements (\$153,781). ▪ Grant revenue increased due to UASI grants across four grant programs (\$41,660). ▪ The Office of Emergency Management (OEM) changed its name to become the Department of Public Safety Communications and Emergency Management (DPSCEM). The two divisions supporting the department, Emergency Management and Emergency Communications, remained the same. ▪ <i>During FY 2017 closeout, the County Board transferred a position to the Police Department to support the Public Safety Information Technology program (\$96,356).</i>	3.00
FY 2019	▪ Increased personnel costs for the acceptance of a new grant program, Complex Coordinated Terrorist Attack (CCTA) grant in FY 2018 (\$619,890), as well as increases in UASI grant personnel costs (\$103,257). ▪ Transferred out one position to the Police Department to support the Public Safety Information Technology program (\$96,356, 1.0 FTE). ▪ Eliminated one vacant Emergency Management Specialist that provided community outreach and education services (\$175,321). ▪ Increased fee revenue from the City of Falls Church for 9-1-1 services (\$2,176) and the City of Alexandria's portion of expenses related to the 9-1-1 system maintenance (\$169,482). ▪ Lowered Commonwealth of Virginia's jurisdictional allocation for 9-1-1 revenue beginning in FY 2019 due to a re-structuring of the program (\$169,707). ▪ Increased grant revenue for UASI grant awards to be received in FY 2019 (\$145,290) and receipt of the CCTA grant (\$619,890).	(1.00) (1.00)
FY 2020	▪ Reduced personnel costs in the CCTA grant (\$319,890) and Volunteer Management Grant (\$3,947). ▪ Increased personnel expenses for several UASI grants including the	

Fiscal Year	Description	FTEs
	Exercise and Training Grant (\$3,175), the National Incident Management Grant (\$5,377), and the Regional Planner Grant (\$9,434). ▪ Added one-time funds for a technology pilot program focused on cloud computing services that allow staff virtual access to County applications and documents from any device in any location (\$69,446). ▪ Transferred Complex Coordinated Terrorist Attack (CCTA) program costs from personnel to non-personnel budget (\$180,000). ▪ Increased contractual costs for radio system maintenance (\$37,191) and 9-1-1 phone system (\$62,762). ▪ Decreased UASI grant program costs (\$24,637). ▪ Decreased grant revenue for both the CCTA grant (\$139,890) and the Volunteer Management Grant (\$3,947). ▪ Increased several UASI grants including the Exercise and Training Grant (\$3,175), the National Incident Management Grant (\$5,377), and the Regional Planner Grant (\$9,434). ▪ Fee revenues increased for Falls Church reimbursements based on the FY 2020 budget and reconciliation of prior year payments with actual expenditures (\$30,971).	
FY 2021	▪ In September 2020, the Department of Homeland Security's grant program to Prepare Communities for a Complex Coordinated Terrorist Attack (CCTA) expired, leaving only two months of remaining funding in FY 2021, and resulting in expense and revenue decreases (\$300,000 personnel; \$145,000 non-personnel; and \$445,000 in grant revenue). ▪ Community Resiliency Advocate position added and authorized to start halfway through the fiscal year (\$67,000). ▪ Overtime budget increased to support 24/7 coverage of the Emergency Management Watch Desk program (\$56,147). ▪ Five vacant positions described below were reclassified to achieve strategic department initiatives: ○ The creation of Community Education position in Emergency Management (\$38,867); ○ Two Emergency Management Watch Officers to staff the 24/7 Watch Desk program (\$43,649); and ○ Two Emergency Coordinator positions to create a new internal Emergency Communications training cohort for new hires and existing staff development (\$32,552). ▪ Contractual service expenses increased due to a new contract that encompasses all public safety mobile and portable radio units (\$264,500) and maintenance of the radio system (\$39,058). ▪ FY 2020 one-time funds removed for a technology pilot program focused on cloud computing services (\$69,446). ▪ Fee revenues increased due to higher projections in Falls Church reimbursements (\$71,910).	1.00

Fiscal Year	Description	FTEs
	Grant revenue increased due to the UASI regional preparedness grant program (\$7,357).	
FY 2022	- The County Board added funding for a one percent merit pay adjustment, a five percent increase in the range, and an increase to the one-time bonus for staff from \$500 to approximately \$900. - The County Board also restored funding for two vacant Emergency Communications Call Takers (\$171,638, 2.00 FTEs) with funding from the American Rescue Plan Act (ARPA). - Transferred out and reclassified a vacant Emergency Communications Assistant Supervisor position (\$107,722) to the Human Resources Department. (1.00) - Reduced overtime budget for 9-1-1 call taking and dispatching (\$250,000). - Reduced Emergency Communications Center contractual budget for public safety radio maintenance and administration (\$200,000). - Added one-time funding for emergency call-taker training as outlined by the Police Practices Group (\$65,000). - Increased funding for maintenance of the radio system (\$39,219). - Non-personnel expenses and grant revenue decreased due to the expiration of the Department of Homeland Security's grant program to Prepare Communities for a Complex Coordinated Terrorist Attack (CCTA) (\$35,000 non-personnel, \$35,000 grant revenue). - Fee revenues decreased due to a modified agreement with Falls Church for reimbursement of applicable 9-1-1 costs associated with providing services (\$351,288). <i>In FY 2021 closeout, the County Board approved funding for a one percent merit pay adjustment (\$37,133) and a one-time bonus for staff of \$450 (\$42,719).</i> <i>In FY 2021 close-out, the County Board approved ARPA funding for temporary personnel and one-time operating equipment to support a County-wide COVID Emergency Logistics Program budgeted in the County's Non-departmental operating budget (\$210,000 personnel, \$95,000 one-time non-personnel, 1.75 temporary FTEs).</i>	
FY 2023	- The County Board added funding for an additional one percent merit pay adjustment for a total increase of 5.25 percent, increased the pay-for-performance budget by an additional 0.5 percent, increased the pay range movement to five percent, a one-time increase in 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 (\$12,420), a one-time increase in language premium from \$0.69 to \$0.92 per hour (\$3,203), and an optional one-time cash-out of 40 hours of compensation time for those with balances of 80 or more (\$24,347). - Added an Emergency Management Specialist II position funded with 1.00	

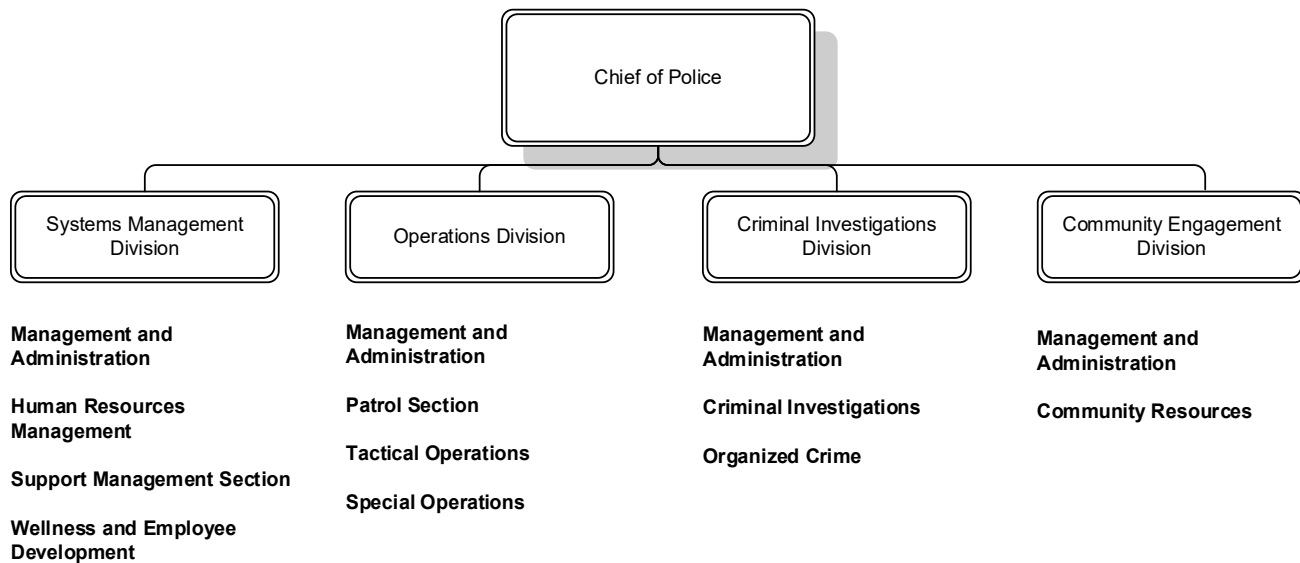
Fiscal Year	Description	FTEs
	American Rescue Plan Act (ARPA) funds to support a County-wide COVID Emergency Logistics Program (\$111,000 personnel, \$5,000 one-time non-personnel). ▪ Added Watch Officer communication software to analyze social media activity and provide real time actionable information (\$20,000 one-time, \$62,500 ongoing). ▪ Added one-time funding to expand the 9-1-1 remote dispatch program (\$393,000) and the replacement of chairs in the Emergency Communications Center (\$60,000). ▪ Contractual obligations increased for radio system maintenance (\$30,251) and the Computer Aided Dispatch (CAD) system (\$34,573). ▪ Fee revenue decreased primarily due to lower projections in Falls Church and City of Alexandria reimbursement based on FY 2023 budget and reconciliation for prior year payments with actual expenditures (\$136,962), partially offset by an increase in the Wireless E-911 Fee surcharge revenue (\$40,000). ▪ As a part of the FY 2022 adopted budget, the County Board approved use of American Rescue Plan Act (ARPA) funding to restore programs and positions that had been proposed as cuts. The FY 2023 adopted budget continues funding for these reductions including two Emergency Communications Call Takers (\$214,078, 2.0 FTEs). ▪ <i>As a part of FY 2021 close-out, the County Board approved ARPA funding for temporary personnel to support a County-wide COVID Emergency Logistics Program budgeted in the County's Non-departmental operating budget (\$210,000, 1.75 temporary FTEs).</i> ▪ <i>A technical adjustment was approved by the County Board in April 2023 to appropriate funding from Non-Departmental to Departments to allocate the budget for bonuses funded in the adopted budget. The funding added to the Department of Public Safety Communications and Emergency Management was \$177,923.</i>	
FY 2024	▪ Added funding for one-time \$2,000 (gross) employee bonuses (\$187,831). ▪ Increased salaries due to adjustments resulting from a finance and accounting job family study (\$1,454). ▪ Eliminated a 1.0 vacant Emergency Management Specialist (\$115,614). ▪ Eliminated a vacant part-time Administrative Support Position (\$66,476). ▪ Increased contractual expense funding for radio system maintenance (\$42,170). ▪ Fee revenue increased due to higher projections in Falls Church reimbursements (\$69,448) and an increase in the Wireless E-911 Fee surcharge revenue based on historical actuals over the last fiscal year (\$144,000). ▪ Reduced grant revenues due to the loss of the UASI Volunteer Management Grant for FY 2024 (\$126,190).	(1.00) (0.75)

Fiscal Year	Description	FTEs
	▪ <i>As part of FY 2023 close-out, the County Board accepted a one-time grant award from the Virginia 9-1-1 Services Board for an emergency communications personnel recognition grant of \$2,500 for each full-time and \$1,250 for each part-time public safety telecommunicator position (\$113,750 expense, \$113,750 grant revenue).</i>	
FY 2025	▪ Added funding for the Accounting, Fiscal, Revenue Services and Financial job family study (\$7,464). ▪ Eliminated a Warehouse Coordinator position that was funded in FY 2024 with one-time funding in support of COVID Warehouse Operations (\$102,495). ▪ Due to a UASI Regional Preparedness Grant decrease, the funding source for an Emergency Management Specialist was shifted to County funding (\$143,142, 1.0 FTE), UASI funded Emergency Management contracts were reduced (\$18,891), and UASI grant revenue was decreased (\$93,858). ▪ Contractual budget increased in the Emergency Communications Center for radio system maintenance (\$128,882) and Computer Aided Dispatch support (\$11,237). ▪ Reduced budget for Computer Aided Dispatch (CAD) contract support (\$90,000), supplies budget (\$78,205), and contractual repairs (\$75,000). ▪ Higher projections in Falls Church reimbursements based on the FY 2025 budget and reconciliation of prior year payments with actual expenditures (\$68,721). ▪ <i>As part of FY 2024 close-out, the County Board approved a transfer in of a newly added position to oversee the County's towing regulations from the Police Department to the Department of Public Safety Communications (\$60,00).</i>	(1.00) 1.00
FY 2026	▪ Added an Engineer position to support the public safety radio system funded through anticipated contract savings. ▪ Eliminated a vacant an Emergency Communications Public Safety Systems position (\$137,076). ▪ Eliminated a vacant Public Safety Call Taker position (\$102,807). ▪ Added funding for new software to administer the towing program (\$198,000). ▪ Contractual budget increased for the radio and 9-1-1 phone systems (\$74,950). ▪ Fee revenue increased due to higher projections in Falls Church reimbursements based on the FY 2026 budget and reconciliation of prior year payments with actual expenditures (\$66,214). ▪ Increased fee revenue associated with a slight increase in the Wireless E-911 Fee Surcharge (\$36,000).	1.00 (1.00) (0.75)

Fiscal Year	Description	FTEs
	▪ Decreased UASI Regional Preparedness Grant program revenue (\$18,973).	
FY 2027	▪ Conversion of overtime funding to add three new Public Safety Telecommunicator positions (\$200,000). ▪ Increased local funding for two filled Emergency Management Specialist positions due to the loss of the UASI grant (\$239,981); eliminated one vacant position previously funded by the UASI grant (\$98,512). ▪ Froze a vacant Deputy Director position (\$263,941, 1.0 FTE). ▪ Contractual budget increased for the emergency radio system (\$414,627). ▪ Fee revenue increased due to higher projections in Falls Church reimbursements based on the FY 2027 budget and reconciliation of prior year payments with actual expenditures (\$109,357) and an increase in the Wireless E-911 Fee Surcharge (\$30,000), partially offset by the removal of inter-county charges for phone services (\$75,000). ▪ Grant revenue decreased due to the loss of UASI grants (\$338,493).	3.00 (1.00)

Our Mission: To reduce the incidence of crime and to improve the quality of life in Arlington County by making it a place where all people can live safely and without fear

LINES OF BUSINESS



SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted expenditure budget for the Police Department is \$99,076,879, a six percent increase from the FY 2026 adopted budget. The FY 2027 adopted budget reflects:

- The County Board reduced overtime funding as described below (\$250,000).
- ↑ Personnel increases primarily due to employee salary increases, a new administrative technician position for the photo speed camera program (\$99,822, 1.0 FTE), an increase in the County's cost for employee health insurance, slightly higher retirement contributions based on current actuarial projections, and updates to the Arlington Coalition of Police collective bargaining agreement (\$5,269,923). These increases are partially offset by the budget reductions described below.
- ↑ Non-personnel increases primarily due to adjustments to the annual expense for maintenance and replacement of County vehicles (\$170,753), contractual price adjustments (\$169,343), funding for camera enforcement technology (\$319,390), contracted parking enforcement services (\$460,291), and electronic summons equipment (\$68,000). These increases are partially offset by the removal of FY 2026 one-time funding for maintenance for the legacy vehicle license plate readers (\$125,000) and funding for the Community Engagement Division's outreach initiatives (\$41,880).
- ↑ Fee revenues increase primarily due to an increase in photo speed camera fines associated with the full implementation of thirty-eight school-based locations across the County (\$1,211,372), false alarm fines (\$32,264), summer camp registrations (\$9,750), concealed weapons and solicitor permits (\$6,000), and fees for Freedom of Information Act (FOIA) and

background information requests (\$13,672); these increases are partially offset by decreases in impound storage fees and taxicab licenses (\$6,000).

FY 2027 Adopted Budget Reductions

Special Operations Section

- ↓ Freeze eight Public Service Aides (\$735,085, 8.00 FTEs) – Arlington County Public Service Aides (PSAs) are non-sworn, uniformed Police Department employees who enforce parking regulations, control traffic at incidents and school crossings, and assist the public.

IMPACT: Freezing eight vacant PSA I positions will reduce parking enforcement staffing from 17 to nine FTEs. These positions have historically been hard to fill, and the impact will be partially mitigated through contracted parking enforcement services and the future implementation of automated enforcement technology.

- ↓ Freeze a School Crossing Guard (\$45,485, 0.50 FTE) – School Crossing Guards are responsible for directing traffic at crossing locations near schools, assisting pedestrians, reporting vehicle crashes, and conducting biannual pedestrian and vehicle counts.

IMPACT: Crossing locations will be evaluated and covered by other staff if necessary.

Organized Crime Section

- ↓ Freeze a Police Captain (\$330,214, 1.00 FTE) – The Department has a total of 13 Captain positions who provide leadership and management expertise to their program section areas. Currently, one Captain position is frozen, this reduction would freeze an additional position resulting in 11 funded Captain positions.

IMPACT: Freezing this vacant captain position will not create a major operational impact in the short term. However, it will reduce career development opportunities across the department. Further, the span of control for other Captains will be impacted as the department grows the ranks.

Community Engagement Division

- ↓ Cadet Program Reduction (\$131,175, 2.00 temporary FTEs) – The Cadet Program, established in FY 2025, provides prospective Arlington County police officers with comprehensive, hands-on training. In addition to training and mentorship, cadets support departmental operations through administrative functions such as recordkeeping, data analysis, and report preparation as well as community engagement activities including community events, programs, and outreach initiatives.

IMPACT: The Cadet Program will be reduced from ten to six part-time positions. This reduction will minimally reduce the pipeline of qualified police officer applicants and will require existing department staff to assume additional administrative and community engagement responsibilities currently performed by cadets.

Operations Division – Management and Administration

- ↓ Overtime Reduction (\$250,000) – With the dissolution of the Rosslyn Pedestrian Safety Initiative, the associated overtime funding has been fully eliminated (\$144,474). The remaining reduction reflects a decrease in the Department's overtime budget for traffic enforcement initiatives.

IMPACT: The reduction in traffic enforcement overtime may result in slightly fewer overtime hours dedicated to traffic safety initiatives.

DEPARTMENT FINANCIAL SUMMARY

	FY 2025 Actuals*	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	\$80,600,969	\$81,465,119	\$85,542,485	5%
Non-Personnel	12,364,505	12,367,461	13,544,394	10%
Subtotal	92,965,474	93,832,580	99,086,879	6%
Intra County Charges	(4,268)	(10,000)	(10,000)	-
GASB*	91,571	-	-	-
Total Expenditures	93,052,777	93,822,580	99,076,879	6%
Fees	4,860,407	5,363,857	6,632,915	24%
Grants	274,940	-	-	-
Seized Assets/Reimbursements**	1,239,294	-	-	-
GASB*	91,571	-	-	-
Total Revenues	6,466,212	5,363,857	6,632,915	24%
Net Tax Support	\$86,586,566	\$88,458,723	\$92,443,964	5%
Permanent FTEs	450.40	450.40	441.90	
Permanent FTEs (Frozen Unfunded)	40.60	40.60	50.10	
Temporary FTEs	12.00	12.00	10.00	
Total Authorized FTEs	503.00	503.00	502.00	

* FY 2025 actual expenditures and revenues received reflect the Governmental Accounting Standard Board (GASB) standards for Statement No. 87 on leases and Statement No. 96 for subscription-based software. See the County Government GASB Summary for department details in the front section of the budget book.

** Seized Assets/Reimbursements are appropriated annually through the closeout process and are not included in the proposed/adopted budgets.

Expenses & Revenues by Line of Business

	FY 2025 Actual Expense	FY 2026 Adopted Expense	FY 2027 Adopted Expense	% Change '26 to '27	FY 2027 Adopted Revenue	FY 2027 Net Tax Support
Office of the Chief	\$8,704,273	\$9,388,460	\$9,360,946	-	\$48,672	\$9,312,274
Systems Management Division: Management and Administration	1,682,155	2,295,285	2,374,589	3%	268,264	2,106,325
Human Resources Management	10,763,577	2,610,982	3,043,478	17%	-	3,043,478
Support Management	8,210,992	7,843,718	8,077,963	3%	-	8,077,963
Wellness and Employee Development	-	4,080,707	4,095,183	-	-	4,095,183
Operations Division: Management and Administration	1,346,952	4,219,826	3,654,749	-13%	11,250	3,643,499
Patrol Section	28,468,539	28,418,038	32,352,455	14%	-	32,352,455
Special Operations	8,655,464	10,187,080	10,684,321	5%	6,304,729	4,379,592
Tactical Operations	3,131,999	1,892,449	2,176,276	15%	-	2,176,276
Criminal Investigations Division: Management and Administration	867,015	2,193,067	1,930,690	-12%	-	1,930,690
Criminal Investigations Section	11,813,704	11,095,428	12,000,303	8%	-	12,000,303
Organized Crime*	5,311,186	4,733,488	4,705,458	-1%	-	4,705,458
Community Engagement Division: Management and Administration	1,416,637	1,744,707	1,345,043	-23%	-	1,345,043
Community Resources Section**	2,680,284	3,119,345	3,275,425	5%	-	3,275,425
Total	\$93,052,777	\$93,822,580	\$99,076,879	6%	\$6,632,915	\$92,443,964

* In FY 2027, the Homeland Security line of business merges into the Organized Crime Section.

**In FY 2027, the Community, Youth, and Business Outreach Units merge to form the Community Resources Section

Authorized FTEs by Line of Business

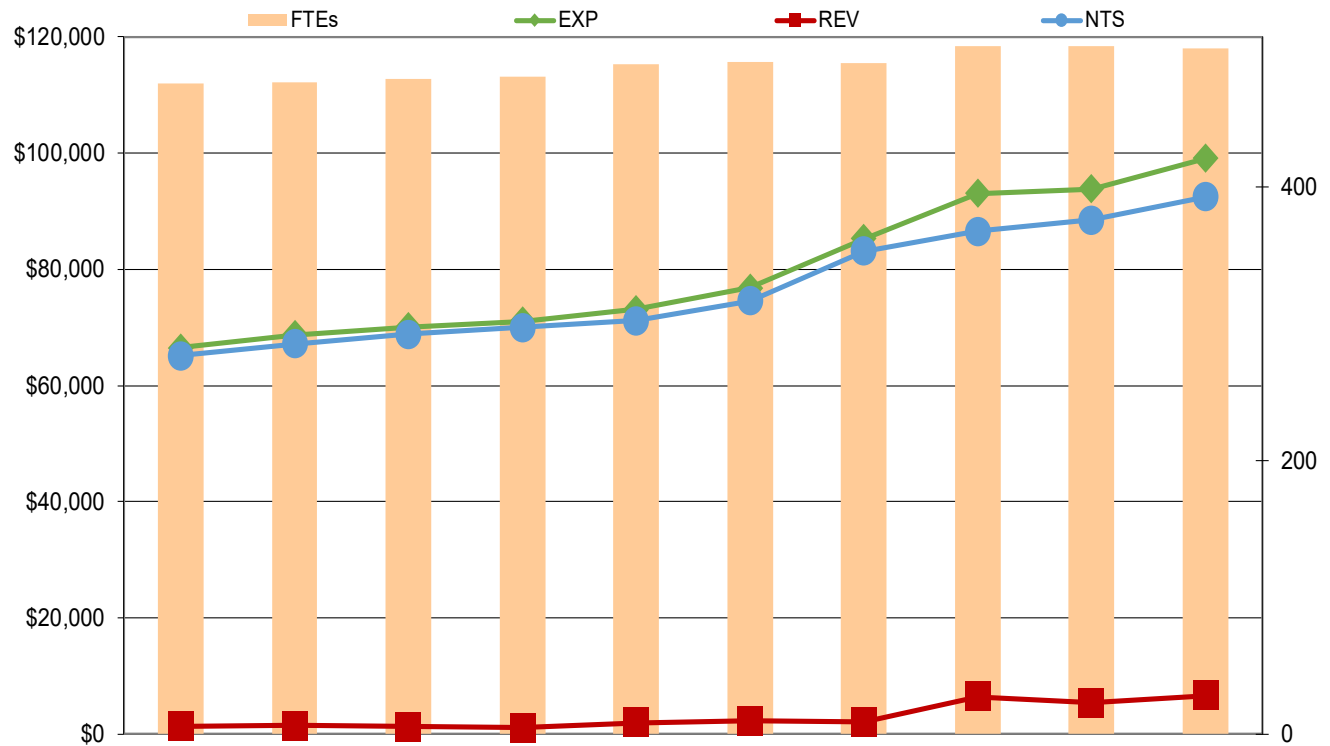
	FY 2026 FTEs Adopted*	FY 2027 Permanent FTEs Adopted	FY 2027 Temporary FTEs Adopted	FY 2027 Total FTEs Adopted
Office of the Chief	30.00	30.00	-	30.00
Systems Management Division: Management and Administration*	13.00	5.00	7.00	12.00
Human Resources Management	14.00	16.00	-	16.00
Support Management	22.00	22.00	-	22.00
Wellness and Employee Development	17.00	17.00	-	17.00
Criminal Investigations Division: Management and Administration	1.00	1.00	-	1.00
Criminal Investigations Section	61.00	61.00	-	61.00
Organized Crime Section**	23.00	23.00	-	23.00
Operations Division: Management and Administration	1.00	1.00	-	1.00
Patrol Section	214.00	214.00	-	214.00
Special Operations	70.00	71.00	-	71.00
Tactical Operations	8.00	9.00	-	9.00
Community Engagement Division: Management and Administration*	6.00	5.00	3.00	8.00
Community Resources Section***	23.00	17.00	-	17.00
Total FTEs	503.00	492.00	10.00	502.00

* FY 2026 Adopted FTEs include 7.0 temporary FTEs in the Systems Management Division and 5.0 temporary FTEs in the Community Engagement Division.

** In FY 2027, the Homeland Security line of business merges into the Organized Crime Section.

***In FY 2027, the Community, Youth, and Business Outreach Units merge to form the Community Resources Section.

EXPENDITURE, REVENUE, NET TAX SUPPORT, AND FULL-TIME EQUIVALENT TRENDS



	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
\$ in 000s	Actual	Actual	Actual	Actual	Actual*	Actual	Actual	Actual	Adopted Budget	Adopted Budget
EXP	\$66,526	\$68,704	\$70,065	\$71,085	\$73,128	\$76,798	\$85,251	\$93,053	\$93,823	\$99,077
REV	\$1,422	\$1,524	\$1,254	\$1,109	\$1,956	\$2,263	\$2,102	\$6,466	\$5,364	\$6,633
NTS	\$65,104	\$67,180	\$68,811	\$69,976	\$71,172	\$74,535	\$83,149	\$86,587	\$88,459	\$92,444
FTEs	476.00	477.00	479.00	481.00	490.00	492.00	491.00	503.00	503.00	502.00

* Beginning in FY 2022, actual expenditures and revenues received reflect the first year of implementing new Governmental Accounting Standard Board (GASB) standards for Statement No. 87 on leases and Statement No. 96 for subscription-based software. See the County Government GASB Summary for department details in the front section of the budget book.

Fiscal Year	Description	FTEs
FY 2018	▪ Added funding for the reclassification of three vacant Public Service Aide positions to free up uniform resources for additional patrol support (\$40,544). ▪ Transferred funds to the Office of Emergency Management and the Fire Department for their portions of the Records Management System/Computer Aided Dispatch Costs (\$291,485). ▪ Decreased fuel charges (\$274,145). ▪ Added funds for the new Criminal Justice Records Management System for Police and Sheriff (\$163,365). ▪ Added funds for contractual increases (\$60,343). ▪ Added funds for the adjustment to the annual expense for maintenance and replacement of County vehicles (\$152,140). ▪ Added funds for training and armory associated with the opening of the new firing range, which is partially funded by the reallocation of Peumansend Creek Regional Jail closure savings (\$148,700). ▪ Decreased grant revenue due to the conclusion of the Community Oriented Policing Sources (COPS) Grant (\$15,907). ▪ Increased patrol camp fees from \$65 to \$95 (\$10,400) and increased various charges associated with second-hand license fees (\$4,800). ▪ <i>During FY 2017 closeout, the County Board took action to transfer a position from the Department of Public Safety Communications and Emergency Management to the Police Department to support the Public Safety Information Technology program (\$96,356).</i>	1.00
FY 2019	▪ The County Board froze 10.0 Police Officer I positions (\$890,000) and added an additional \$442,000 to fund an additional 1.25 percent market pay adjustment for sworn uniformed employees in the Police Officer, Corporal, and Sergeant job classes above the Manager's proposed increase of 6.0 percent, for a total increase of 7.25 percent. ▪ Entry pay for the Police Officer job class increased from \$52,936 to \$54,933, or 3.75 percent. ▪ Eliminated two vacant Public Service Aides that help with school crossing and special events, when needed, and other duties as assigned. ▪ Transferred in a Senior Public Safety Technology Specialist (\$131,147) from the Department of Public Safety Communications and Emergency Management as part of the Public Safety Information Technology personnel re-organization. ▪ Non-personnel increased due to contractual increases for Tasers (\$132,178), partially offset by decreases to the adjustment and consolidation of maintenance and replacement expenses for Police vehicles (\$47,792). ▪ Revenue decreased due to in the conclusion of the Community Oriented Policing Sources (COPS) Grant (\$7,184).	(2.00) 1.00

Fiscal Year	Description	FTEs
FY 2020	▪ Retained a filled Administrative Technician II position with one-time funds (\$87,928, 1.0 FTE).	(1.00)
	▪ Added one Sergeant and two Police Corporal positions (\$396,214) to serve as School Resource Officers to staff the additional schools coming online in FY 2020.	3.00
	▪ Funded ten Police Officer positions that were frozen in FY 2019 (\$951,957).	
	▪ Funded a second year of public safety pay enhancements (\$530,000).	
	▪ Added funds to staff the Clarendon Detail (\$168,000).	
	▪ Added funds for the Rosslyn Pedestrian Safety Initiative funded by the Rosslyn BID (\$89,920).	
	▪ Increased funding for vehicles and equipment associated with adding three sworn positions to the department (\$180,000 one-time; \$92,646 on-going), one-time funding for recruitment efforts (\$200,000), contractual cost increases (\$231,607), and adjustments to the annual expense for maintenance and replacement of County vehicles (\$11,454).	
	▪ Decreased Photo Red Light camera revenue (\$250,000), false alarm fines (\$80,000), taxicab licensing fee revenue (\$27,000), and background checks (\$6,000).	
FY 2021	▪ Added a Business Systems Analyst II position to assist with public safety payroll technology (\$114,713).	1.00
	▪ Added an Administrative Specialist position (\$87,230) and one-time funding for training and operating supplies to assist with the Department's Business Outreach Unit (\$110,000).	1.00
	▪ Added one-time funding to continue the department's strategic recruiting efforts (\$129,000).	
	▪ Increased fee revenues primarily due to the establishment of an annual alarm registration fee to include residential and commercial properties (\$335,860), an increased false alarm fine fee schedule (\$28,010), increased second-hand license fees (\$9,400), concealed weapon permits (\$10,000), and increased photo red light fines (\$40,000).	
	▪ Decreased fee revenues for taxicab licenses (\$4,640) and Summer Camp revenue (\$5,700).	
	▪ <i>In July 2020, the County Board added a Lieutenant position to assist with the Body Worn camera program (\$190,119).</i>	1.00
FY 2022	▪ The County Board added funding for a one percent merit pay adjustment, a one percent increase in the range for sworn positions, and an increase to the one-time bonus for staff from \$500 to approximately \$900.	
	▪ The County Board restored funding for a vacant Fingerprint Specialist III position (\$85,872), a vacant Public Service Aide (PSA) I position (\$61,624), and a vacant Public Service Aide II position (\$67,110) with funding from the American Rescue Plan.	
	▪ The County Board added a Communications Outreach position in the Media Relations and Public Affairs Office that was recommended by the Police	

Fiscal Year	Description	FTEs
	Practices Group to further connect with underserved communities and promote police engagement, building trust and confidence with the public (\$90,000).	
	▪ The County Board added one-time non-personnel funding for strategic recruitment efforts (\$187,350). ▪ Froze 10.0 vacant Police Officer positions (\$940,000, 10.0 FTEs). ▪ Froze Crossing Guard hours equivalent to 104 hours per week (\$169,785, 2.60 FTEs). ▪ Reduced non-personnel budget for vehicle fuel (\$227,368) and the operating supplies budget (\$127,419). ▪ Added a position responsible for redaction and FOIA requests to assist with the Body Worn Camera program (\$99,759). ▪ Added five Traffic Safety Specialist positions and a Traffic Safety Specialist Supervisor position (\$454,576 personnel, \$9,664 non-personnel) to augment current staffing resources in response to increased traffic management demands. ▪ Added non-personnel funding for the one-time purchase of four electric vehicles (\$118,000 one-time, \$5,839 ongoing), maintenance funding for the departments mobile traffic video monitors (\$31,000), and contractual increases for towing and criminal investigation operations (\$22,932). ▪ Increased non-personnel expenses and fee revenues for the addition of new Photo Red Light Cameras (\$662,400 non-personnel, \$687,996 fee revenue). ▪ Decreased fee revenues due to a decrease in impound vehicle storage revenue (\$18,000), summer camp fees (\$2,000), and criminal history and records requests (\$6,000). ▪ <i>In FY 2021 closeout, funding was added for a one percent merit pay adjustment (\$266,220), a one-time bonus for staff of \$450 (\$279,327).</i> ▪ <i>As a part of FY 2021 closeout, the County Board approved ARPA funding for the Business Outreach Program (\$40,000).</i> ▪ <i>Added a Deputy Chief position to oversee the new Community Engagement Division (\$204,968, 1.0 FTE).</i>	1.00 6.00 1.00
FY 2023	▪ The County Board added funding for additional merit pay adjustments for a total increase of 13.5 percent for sworn ranks and 5.25 percent for general employees, increased the pay range movement up to 5.5 percent for sworn ranks and to five percent for general employees, a one-time increase in 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 (\$70,223), a one-time increase in language premium from \$0.69 to \$0.92 per hour (\$18,149), and an optional one-time cash-out of 40 hours of compensation time for general employees with balances of 80 or more and sworn staff with balances of 120 hours or more (\$173,003). ▪ The County Board also added funding to reduce the workweek for sworn positions by 2.5 hours (\$350,000 one-time, \$125,000 ongoing), for a one-time signing bonus of \$1,500 (gross) upon hire and again after one	

Fiscal Year	Description	FTEs
	year (\$93,000), and one-time non-personnel funding to offset inflation increases (\$94,727). ▪ Added funding, including an Administrative Technician II position, and offsetting fee revenue for a half year of the photo speed camera program (\$34,430 personnel, \$265,000 non-personnel, \$150,000 fee revenue). ▪ Reallocated two vacant Service Assistant IV positions to create two Public Safety Wellness Coordinators to serve all four public safety agencies (\$136,849). ▪ Added one-time funding for recruiting initiatives (\$96,000 personnel, \$105,000 non-personnel). ▪ Added one-time funding for the Community Outreach Program (\$37,000). ▪ Added grant funding for a Department of Justice (DOJ) body worn camera expansion grant that was awarded in FY 2022 (\$48,648 non-personnel, \$48,648 grant revenue). ▪ Increased software expenses for forensics technology (\$98,235), the Criminal Justice Records Management System (\$16,807), and body worn cameras (\$75,360). ▪ Added funding due to adjustments to the annual expense for maintenance and replacement of County vehicles (\$199,465). ▪ Decreased fee revenues due to lower photo red light fine revenue (\$377,996), taxicab licenses (\$3,360), second-hand licenses (\$9,500), and a technical adjustment for alarm system registrations (\$355,860). ▪ As a part of the FY 2022 adopted budget, the County Board approved use of American Rescue Plan Act (ARPA) funding to restore programs and positions that had been proposed as cuts. The FY 2023 adopted budget also continues funding for these reductions including: ○ One Public Service Aide I and one Public Service Aide II position (\$162,561, 2.00 FTEs) ○ A Fingerprint Specialist III position (\$109,589, 1.00 FTE) ▪ <i>As a part of FY 2021 close-out, the County Board approved ARPA funding for one-time expenses associated with the Business Outreach Program (\$40,000). The FY 2023 adopted budget continues to include this funding.</i> ▪ <i>A technical adjustment was approved by the County Board in April 2023 to appropriate funding from Non-Departmental to Departments to allocate the budget for bonuses funded in the adopted budget. The funding added to the Police Department was \$1,469,656.</i>	1.00
FY 2024	▪ The County Board added one-time funding through the end of FY 2024 to support a temporary 1.75 overtime pay rate for staff voluntarily working high-priority patrol shifts and special details to offset staffing shortages (\$451,980). ▪ The County Board added additional funding for the implementation of a grade and step structure. Most members of the Arlington Coalition of Police (ACOP) will receive at least 10% increases in year one (\$520,000). Compensation is funded by freezing 26.0 sworn positions as set forth in the fiscal impact study of the collective bargaining agreement with the ACOP.	

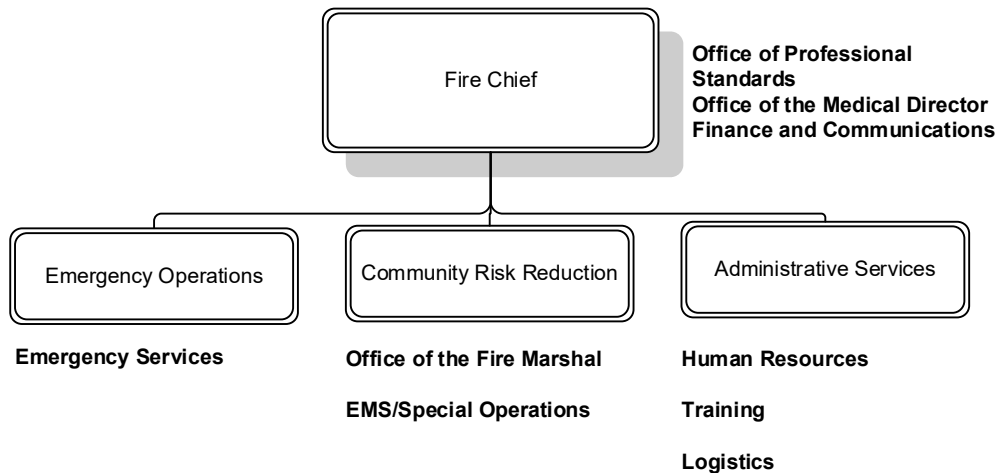
Fiscal Year	Description	FTEs
	- Increased salaries due to adjustments resulting from Administrative and Accounting, and Financial Services job family studies (\$107,225). - Added one-time funding for overtime associated with recruiting initiatives (\$125,000 personnel, \$125,000 non-personnel) and \$2,000 gross employee bonuses for eligible employees (\$294,196). - Increased the charge-out of overtime costs associated with an adopted hourly rate increase for off-duty details from \$60.00 to \$75.00 (\$187,500). - Eliminated a 1.0 vacant Records Management Assistant IV Position (\$76,131). - Increased the County's contract for Body Worn Cameras and other contractual increases (\$394,243). - Added funding due to adjustments to the annual expense for maintenance and replacement of County vehicles (\$65,629). - Adding funding for the full year cost of contractual expense funding for the photo speed camera program implemented in FY 2023 to promote traffic safety at public schools and construction zones (\$265,000 non-personnel, \$300,000 fee revenue). - Reduced the Department's electricity budget to reflect electricity bill credits resulting from the Maplewood Solar project (\$1,731). - Reductions in the Department's office and operating supplies budget (\$40,000) as well as real estate rental and electricity budgets (\$8,000). - Removed the Department of Justice's (DOJ) three -year body worn camera grant (\$48,648 non-personnel, \$48,648 grant revenue). - Increased fee revenue for false alarm fines based on recent actuals (\$21,990). <i>As part of the FY 2023 closeout, transferred in a Senior Public Safety Applications Developer and a Public Safety Technology Specialist position from the Sheriff department to the Police department to consolidate the Sheriff Information Technology team and the Public Safety Information Technology (PSIT) unit (\$318,693).</i> <i>Added ten part-time Management Intern positions and tuition reimbursement funding to establish a Cadet program (\$279,603, 5.0 temporary FTEs).</i>	(1.00)
		2.00
		5.00
FY 2025	- The County Board added funding for the following items: - A uniform employee hiring bonus (\$895,000 one-time); - A retention bonus of \$2,750 for uniform employees (\$1,265,000 one-time); - Increased overtime budget resulting from the Family Leave Benefit increasing from 10 weeks to 16 weeks (\$199,900); - Half-year funding for a position to facilitate new towing regulations (\$60,000); - Funding for eight additional speed cameras to be placed in school zones and an administrative technician II position to administer the program (\$310,000); - The purchase of ten take-home vehicles (\$625,000, one-time); and the Community Engagement Division's outreach events (\$41,880 one-time).	1.00 1.00

Fiscal Year	Description	FTEs
	▪ Added funding for the Human Resources and Safety and Accounting, Fiscal, Revenue Services and Financial job family studies (\$30,515). ▪ Added three Transportation Safety Specialists and a Transportation Safety Supervisor position for the Traffic Management Unit. ▪ Added one-time funding for overtime associated with recruitment efforts (\$125,000). ▪ Increased the charge-out of overtime costs associated with the adopted updates to the hourly rates for off-duty details (\$143,588). ▪ Froze two vacant sworn positions (\$228,114, 2.00 FTEs). ▪ Added funding for camera management technology (\$19,600), adjustments to the annual expense for maintenance and replacement of County vehicles (\$196,753), uniform costs for the new Cadet program (\$5,878), and contractual increases (\$462,335). ▪ Added one-time funding for maintenance of legacy license plate readers previously funded by the Metropolitan Washington Council of Governments (\$150,000), recruitment (\$125,000), and additional transportation safety specialist vehicles for the Traffic Management Unit (\$199,110). ▪ Included a technical adjustment to reduce the department's electricity budget (\$89,635). ▪ Increased fee revenue from updated violation rates in photo speed camera fines from \$50 to \$100 per violation (\$450,000). ▪ Increased off-duty hourly rates for sworn officers and expanded the fee structure establishing new hourly rates for non-sworn positions as outlined below. This rate change also resulted in a credit to the personnel budget for the off-duty details' overtime that are reimbursed in line with the rate changes. ○ Sworn Officers from \$75.00 to \$85.00 ○ Public Safety Aides from \$0 to \$50.00 ○ Traffic Safety Specialists from \$0 to \$60.00	4.00
	▪ <i>As part of FY 2024 close-out, the County Board approved a transfer out of a newly added position to oversee the County's towing regulations from the Police Department to the Department of Public Safety Communications (\$60,000).</i>	(1.00)
FY 2026	▪ Increased overtime funding for the Clarendon Nightlife Detail (\$321,000). ▪ Reduced the department's operating supplies budget (\$70,000). ▪ Added contractual funding for a Cognitive Performance Specialist in the Wellness and Employee Development unit (\$215,865). ▪ Added one-time funding to continue the Community Engagement Division's outreach initiatives (\$41,880). ▪ Adjusted the annual expense for maintenance and replacement of County vehicles (\$750,634). ▪ Added funding for contractual budget increases including the Body Worn Camera contract (\$421,711). ▪ Added additional funding for camera management technology including maintenance funding for legacy vehicle license plate readers (\$8,000 ongoing, \$125,000 one-time).	

Fiscal Year	Description	FTEs
	▪ Expanded the Automated Photo Speed Camera Program to include ten additional Arlington Public School locations (\$261,962 non-personnel expense, \$1,357,964 fine revenue). ▪ Increased fine revenue for photo redlight camera fines associated with the implementation of four previously approved new camera intersections in January 2025 (\$722,729) and an increase in photo speed camera fines associated with the full implementation of eighteen school locations across in the County in August 2024 (\$1,262,664). ▪ Increased vehicle impound storage fees based on actuals (\$10,000). ▪ Decreased fee revenue for false alarm fines due to increased compliance (\$20,000).	
FY 2027	▪ The County Board reduced the overtime budget for the Rosslyn Pedestrian Safety Initiative and traffic enforcement initiatives (\$250,000). ▪ Added an Administrative Technician position to support the expansion of the photo speed camera program (\$99,822, 1.00 FTE). ▪ Froze eight Public Service Aide positions that enforce parking regulations and control traffic at incidents and school crossings (\$735,085, 8.00 FTEs). ▪ Froze a School Crossing Guard position (\$45,485, 0.50 FTE). ▪ Froze a Police Captain position in the Organized Crime Section (\$330,214, 1.00 FTE). ▪ Reduced the Cadet Program by four part-time positions including reductions in tuition reimbursements and uniforms (\$131,175, 2.00 FTEs). ▪ Increased the budget for contractual price adjustments (\$169,343), added funding for camera enforcement technology (\$319,390), contracted parking enforcement services (\$460,291), and electronic summons equipment (\$68,000). ▪ Increased fee revenues for the photo speed camera fines (\$1,211,372), false alarm fines (\$32,264), summer camp registrations (\$9,750), concealed weapons and solicitor permits (\$6,000), and fees for the Freedom of Information Act (FOIA) and background information requests (\$13,672).	1.00 (2.00)

Our Mission: To serve the community with compassion, integrity, and commitment through prevention, education, and a professional response to all hazards.

LINES OF BUSINESS



SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted expenditure budget for the Fire Department is \$87,471,932, a four percent increase from the FY 2026 adopted budget. The FY 2027 adopted budget reflects:

- The County Board added funding for inflationary cost increases including utilities (\$70,883).
- ↑ Personnel increases are primarily due to the FY 2027 collective bargaining agreement (\$5,190,559 ongoing funds and \$125,000 one-time funding for driver training), the reclassification of a Firefighter/EMT I position into a human resources position (\$114,898), and slightly higher retirement contributions based on current actuarial projections. These increases are partially offset by the removal of FY 2026 one-time funding for a second recruit class (\$1,775,052). There is also a technical adjustment to eliminate an unfunded management intern (1.0 FTE) that was originally added in FY 2025 with one-time funding. These increases are partially offset by the adopted budget reductions described below.
- ↑ Non-personnel increases due to contractual price adjustments (\$84,735), a transfer from the Opioid Settlement Reserve in Fund 199 for medical supplies (\$20,000), grant balancing in expense and revenue (\$261,187), and a technical accounting adjustment in revenue and expense for Falls Church ambulance payments (\$295,000). This is offset partially due to the removal of one-time funding for a second recruit class for uniforms and supplies (\$397,225 one-time), a reduction to the annual expense for the maintenance and replacement of County vehicles (\$223,618), and adjustments to utility budgets based on prior year actuals and projected rates (\$38,135).
- ↑ Fee revenues are projected to increase primarily due to the Falls Church fire and EMS services agreement (\$410,637), a technical accounting adjustment for Falls Church ambulance payments (\$295,000), an increase in state funding for fire programs (\$261,187), and a transfer in from the Opioid Settlement Reserve in Fund 199 for medical supplies (\$20,000). This is partially offset by a decrease in anticipated special event revenue (\$96,650).

FY 2027 Adopted Budget Reductions

Emergency Operations

- ↓ Rescue Company Consolidation (\$479,032, 4.0 vacant FTEs) - Arlington County Fire Department (ACFD) currently staffs two heavy rescue companies. A heavy rescue company is trained and certified to focus on vehicle extrication, structural collapse rescue, confined space rescue, rope rescue, and hazmat response. These companies are staffed by four people each shift (12 total positions per company) and include highly trained personnel who respond to complex fires, rescues, and special operations incidents in a specialized heavy rescue apparatus. Last year, these companies averaged about 1,600 calls each.

IMPACT: The department will consolidate its two heavy rescue companies into a single unit and relocate from the current north and south stations to a central location in the county. Staffing on the consolidated rescue company will increase from four to six positions per shift, and a daytime medical transport unit staffed with two positions will be added. This daytime medical transport unit is expected to improve travel time during peak hours in the Clarendon corridor. The rescue consolidation will lower minimum staffing in the department. The department also anticipates an increase in annual call volume for the consolidated rescue company with other units absorbing non-rescue specific calls.

Administrative Services

- ↓ Reassign Captain I to Operations and Replace with Civilian (\$97,490, eliminates 1.0 vacant uniformed FTE and adds new 1.0 civilian FTE) - A Captain I position in the Logistics Office supports contracts, procurement, and medical supply management.

IMPACT: This reassigns the uniformed Captain I position to operations and eliminates the next available Captain I vacancy. The responsibilities in the Logistics Office will be reassigned to a newly added civilian (non-uniformed) position.

DEPARTMENT FINANCIAL SUMMARY

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	\$72,367,003	\$72,822,684	\$76,351,444	5%
Non-Personnel	11,649,963	11,047,661	11,120,488	1%
GASB*	123,010	-	-	-
Total Expenditures	84,139,975	83,870,345	87,471,932	4%
Fees	9,397,556	10,933,322	11,542,309	6%
Grants	829,314	1,229,887	1,491,074	21%
Transfers	-	-	20,000	-
GASB*	123,010	-	-	-
Total Revenues	10,349,880	12,163,209	13,053,383	7%
Net Tax Support	\$73,790,095	\$71,707,136	\$74,418,549	4%
Permanent FTEs	373.00	374.00	369.00	
Temporary FTEs	-	-	-	
Total Authorized FTEs	373.00	374.00	369.00	

*FY 2025 actual expenditures and revenues received reflect the Governmental Accounting Standard Board (GASB) standards for Statement No. 87 on leases and Statement No. 96 for subscription-based software. See the County Government GASB Summary for department details in the front section of the budget book.

Expenses & Revenues by Line of Business

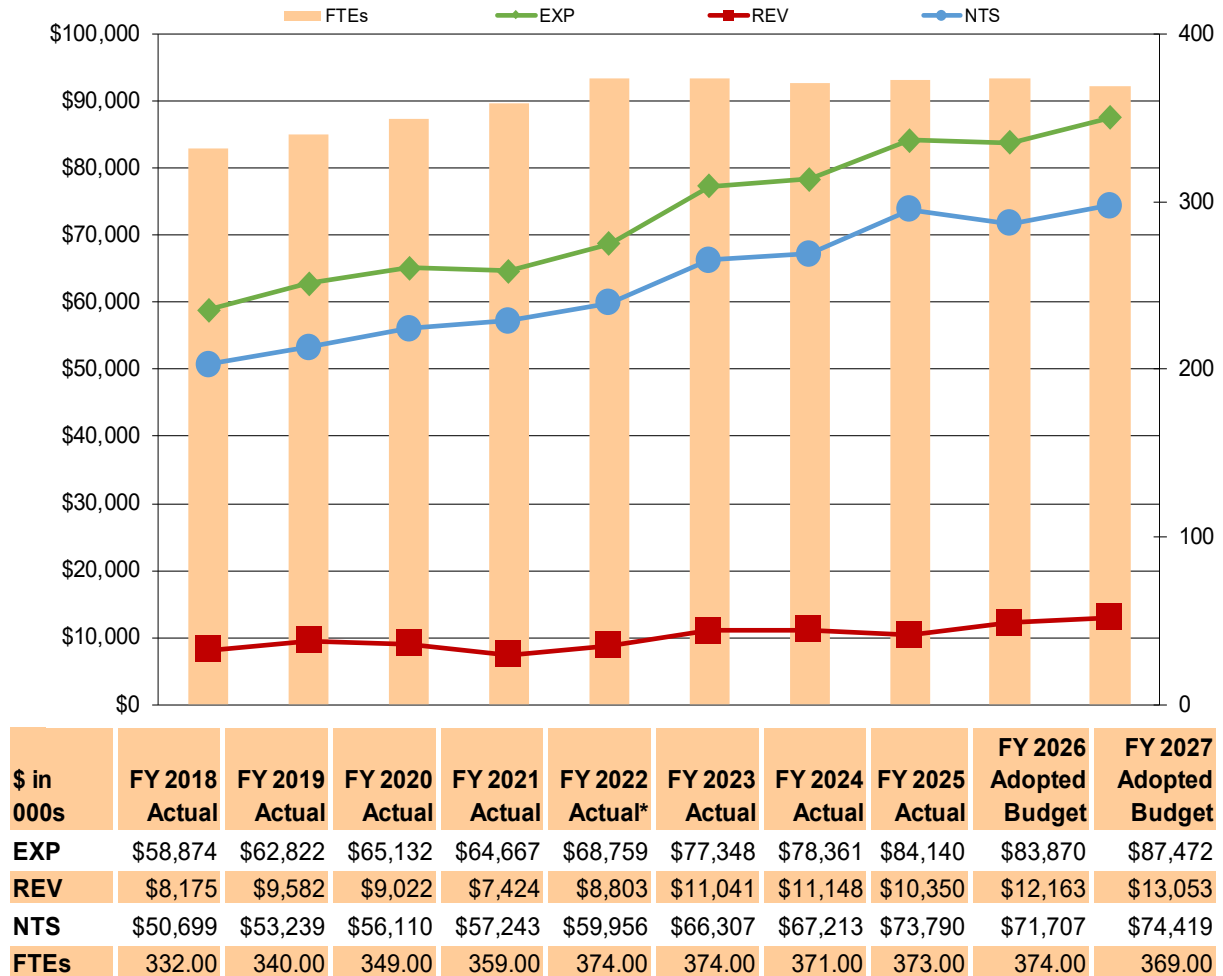
	FY 2025 Actual Expense	FY 2026 Adopted Expense	FY 2027 Adopted Expense*	% Change '26 to '27	FY 2027 Adopted Revenue	FY 2027 Net Tax Support
Office of the Fire Chief	\$5,099,405	\$6,654,057	\$4,342,574	-35%	\$220,000	\$4,122,574
Emergency Operations	61,379,168	60,515,981	62,840,932	4%	5,990,808	56,850,124
Community Risk Reduction	14,281,152	13,941,630	8,575,133	-38%	1,576,075	6,999,058
Administrative Services	3,380,250	2,758,677	11,713,293	325%	5,266,500	6,446,793
Total	\$84,139,975	\$83,870,345	\$87,471,932	4%	\$13,053,383	\$74,418,549

Authorized FTEs by Line of Business

	FY 2026 Permanent FTEs Adopted	FY 2027 Permanent FTEs Adopted*	FY 2026 Temporary FTEs Adopted	FY 2027 Total FTEs Adopted
Office of the Fire Chief	27.00	14.00	-	14.00
Emergency Operations	304.00	299.00	-	299.00
Community Risk Reduction	33.00	40.00	-	40.00
Administrative Services	10.00	16.00	-	16.00
Total	374.00	369.00	-	369.00

*FY 2027 includes a department reorganization changing Support Services to Community Risk Reduction which will include the Office of the Fire Marshal and EMS/Special Operations. Personnel Services changed to Administrative Services to include Human Resources, Training, and Logistics.

EXPENDITURE, REVENUE, NET TAX SUPPORT, AND FULL-TIME EQUIVALENT TRENDS



* Beginning in FY 2022, actual expenditures and revenues received reflect the first year of implementing new Governmental Accounting Standard Board (GASB) standards for Statement No. 87 on leases and Statement No. 96 for subscription-based software. See the County Government GASB Summary for department details in the front section of the budget book.

Fiscal Year	Description	FTEs
FY 2018	- Increased personnel funding (\$176,173 ongoing, \$759,286 one-time) and non-personnel funding (\$277,970 ongoing, \$268,120 one-time) for costs associated with the two recruit schools. - Increased grant revenue due to increases to the Fire Programs grant (\$34,484) offset by decreases to the Four-for-Life Grant (\$6,928). - Increased funding to the Business Services Division for the Fire Department's portion of Computer Aided Dispatch costs (\$75,934), transferred from the Police Department. - Increased funding for adjustments to the accounting method for the medical billing management fee (\$180,000). - Increased annual expenses for the maintenance and replacement of County vehicles (\$171,284). - Increased fee revenue due to projected increases in System Testing Fees (\$290,000), increase in Assembly Permit Fees (\$20,000). - Increased Falls Church reimbursements for firefighter salaries and overtime (\$95,114). - Increased ambulance fee collections (\$150,000).	
FY 2019	- The County Board added funding for an additional 1.5 percent market pay adjustment for the Firefighter, Lieutenant and Captain job classes above the Manager's proposed 7.5 percent increase, for a total of a 9 percent adjustment. - The County Board added funding to increase entry pay for Firefighter to \$50,648, or 5.5 percent from the FY 2018 Adopted entry level. - Added nine Firefighter/EMT I positions (\$750,000) to begin staffing for the implementation of a Kelly Day schedule. - Eliminated a vacant Management Analyst position (\$85,000). - Increased Fire System Testing and Inspection of Hazardous Material Permit fees to achieve full cost recovery (\$334,200). - Transferred the National Incident Management System (NIMS) grant to the Department of Public Safety Communications and Emergency Management (\$125,000).	9.00 (1.00)
FY 2020	- Added nine Firefighter/EMT I positions to continue staffing for the implementation of a Kelly Day schedule (\$700,000). - Added on-going funds to maintain the Fire Department Training Academy burn building (\$48,000) and to support recruits including physicals (\$21,381), background check and psychological exams (\$49,455). - Added on-going funds for ambulance billing contract increases (\$22,000) and for the maintenance and replacement of County vehicles (\$114,629). - Decreased Ambulance Transport fee revenue (\$200,000), Assembly Permit fee revenue (\$24,750), and Special Event fee revenue (\$5,000) based on FY 2017 and FY 2018 actuals.	9.00

Fiscal Year	Description	FTEs
	- Increased System Testing fee revenue (\$48,000) and Falls Church reimbursements based on the FY 2020 budget and reconciliation of prior year payments with actual expenditures (\$93,141). - Increased Fire Programs Grant revenue (\$20,350).	
FY 2021	- Added a Human Resources Administrative Specialist position (\$111,836). - Added nine Firefighter/EMT I positions to continue staffing for the implementation of a Kelly Day schedule. - Added one-time funding for a second recruit school to accommodate a recruit class of 25 (\$1,141,271 personnel; \$371,034 non-personnel). - Grant expense and revenue increased for the Fire Programs Grant (\$24,533 non-personnel; \$24,533 revenue) and the Four for Life Emergency Medical Services Grant (\$9,020 non-personnel; \$9,020 revenue). - Increased fee revenues due to Falls Church reimbursements (\$313,394), ambulance billing treasurer collections (\$50,000), and Fire Marshall fee revenue (\$15,000), partially offset by a decrease in special events revenue (\$5,000).	1.00 9.00
FY 2022	- The County Board added funding for a one percent merit pay adjustment, a one percent increase for sworn positions in the range, and an increase to the one-time bonus for staff from \$500 to approximately \$900. - The County Board also restored funding for a vacant Management & Budget Specialist position (\$115,282) and a vacant Administrative Assistant VI position (\$48,213) with funding from the American Rescue Plan. - The County Board added a program manager, temporary staff, and fee revenue for the new Triage, Treat, and Transport (ET3) program (\$270,000 personnel expenses; \$375,000 fee revenue; 1.0 permanent FTE, 3.0 Temporary FTEs). - Returned two uniform positions to operations and replaced the primary responsibilities of a uniform position in Logistics with civilian personnel (\$260,000 net reduction, 1.0 Civilian FTE). - Added partial year funding of staffing for implementation of the Kelly Day schedule in early calendar year 2022 including nine Firefighter/EMT I positions and one Fire/EMS Lieutenant position (\$484,307) and increased the overtime budget (\$733,609). - Added new one-time funding for a second recruit class of 25 recruits (\$945,714) and non-personnel funding for recruit physicals, background checks, and psychological exams for the second recruit class (\$376,599). - Increased salaries resulting from a job family study for inspector positions (\$47,414). - Increased expenses due to adjustments to the annual expense for the maintenance and replacement of County vehicles (\$104,743). - Increased grant funding for the Fire Programs Grant (Non-personnel \$49,166, Grant Revenue \$37,551).	4.00 1.00 10.00

Fiscal Year	Description	FTEs
	▪ Decreased revenue due to lower projections in Falls Church reimbursements (\$425,276), fewer fire staffed special events (\$70,000), lower collection of past due ambulance fees (\$25,000), decrease in permits issued by the Fire Prevention Office (\$58,000), and lower volume of fire system testing (\$382,200). ▪ Increased fee revenue due to an increase in ambulance billing revenue (\$182,500). ▪ Increased fire system testing fees from \$162 to \$175 per hour (\$88,000). ▪ Increased Fire Prevention Office permit fees from \$100 to \$150 per permit (\$24,000). ▪ <i>In FY 2021 closeout, funding was added for a one percent merit pay adjustment (\$247,069) and a one-time bonus for staff of \$450 (\$247,569).</i> ▪ <i>As a part of FY 2021 close-out, the County Board approved ARPA funding for one-time expenses associated with the Emergency Triage, Treat and Transport (ET3) program (\$150,000 one-time).</i>	
FY 2023	▪ The County Board added funding for an increase to merit pay of 8.5 percent for all sworn ranks, an additional one percent merit pay adjustment for a total increase of 5.25 percent for general employees, increased the pay range movement from 3.0 percent to 5.5 percent for all ranks below management levels, added a one-time retention bonus of \$1,600 gross for uniform employees (\$650,000), one-time funding for swiftwater premium pay of \$0.70 per hour for technicians and \$1.40 per hour for specialists (\$80,000), a one-time increase in language premium from \$0.69 to \$0.92 per hour (\$6,940), and an optional one-time cash-out of 40 hours of comp time for employees with balances of 120 hours or more (uniformed) and 80 hours or more for general employees (\$449,557). ▪ The County Board added one-time funding for contractual increases due to inflation (\$159,138). ▪ Increased overtime budget to support the implementation of a Kelly Day schedule (\$544,437). ▪ Added one-time funding for the addition of five recruits in the base recruit class (\$267,707 personnel, \$75,320 non-personnel). ▪ Added non-personnel funding for contractual increases (\$42,303). ▪ Increased grant funding for the Fire Programs Grant (\$84,159 non-personnel, \$84,159 grant revenue). ▪ Added funding for the purchase of a vehicle for the department's Safety Officer position (\$53,198 one-time, \$17,552 ongoing) and adjustments to the annual expense for the maintenance and replacement of County vehicles (\$665,163). ▪ Added training and equipment funding for the bomb squad (\$59,600) and the SWAT medical response team (\$51,000). ▪ Decreased grant funding for the Four for Life Emergency Medical Services Grant (\$18,889 non-personnel, \$18,889 grant revenue). ▪ Increased fee revenues due to an adopted fee increase for ambulance transport fees (\$1,324,000), an adopted increase for telehealth/treat in place service fees as part of the Triage, Treat and Transport (ET3) pilot	

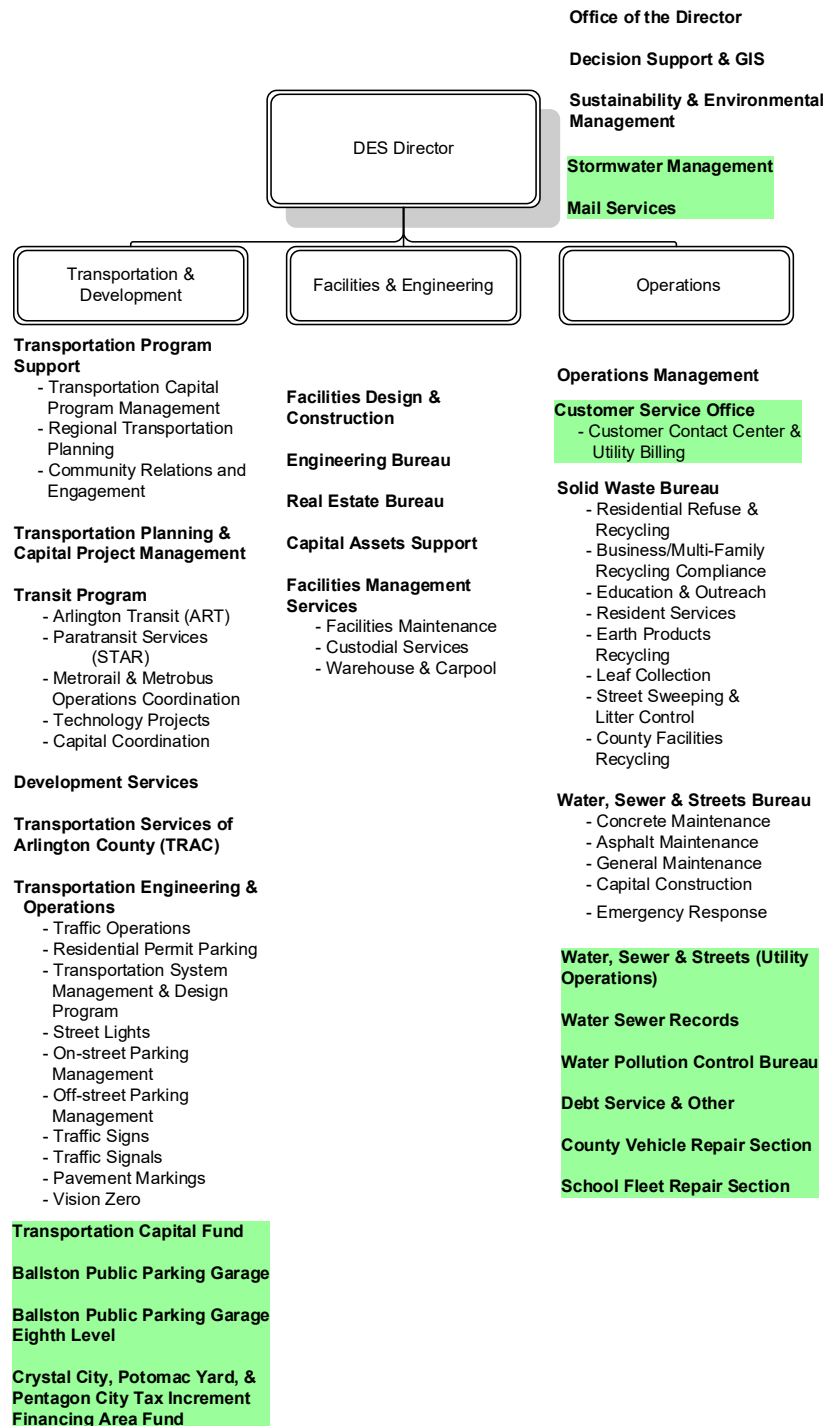
Fiscal Year	Description	FTEs
	program (\$173,000), and increased ambulance billing revenue based on actual usage (\$67,500). ▪ Decreased fee revenues due to lower projections in Falls Church Reimbursements based on the FY 2023 budget and reconciliation of prior year payments with actual expenditures (\$11,143) and a decrease in ambulance collections revenues (\$55,000). ▪ As a part of the FY 2022 adopted budget, the County Board approved use of American Rescue Plan Act (ARPA) funding to restore programs and positions that had been proposed as cuts. The FY 2023 adopted budget also continues funding for these reductions including: ○ A Management and Budget Specialist Position (\$97,149, 1.0 FTE) ○ An Administrative Assistant VI Position (\$95,023, 1.0 FTE) ▪ As a part of FY 2021 close-out, the County Board approved additional allocations of the remaining ARPA funding for additional programs based on the Guiding Principles presented by the County Manager in September; the Board directed the County Manager to include funding for these programs in the FY 2023 adopted budget including: the Emergency Triage, Treat and Transport (ET3) program (\$195,000 one-time, \$15,000 ongoing). ▪ <i>A technical adjustment was approved by the County Board in April 2023 to appropriate funding from Non-Departmental to Departments to allocate the budget for bonuses funded in the adopted budget. The funding added to the Fire Department was \$1,485,584.</i>	
FY 2024	▪ The County Board added additional funding for the implementation of a grade and step structure four percent steps (\$11,600) plus additional one-time funding (\$62,200) for a longevity bonus for those at range maximum. ▪ Added funding for the Administrative and Accounting and Financial Services job family studies (\$20,921). ▪ Eliminated a vacant Administrative Assistant VI (\$89,367). ▪ Eliminated a vacant Warehouse Technician I (\$75,173). ▪ Eliminated a vacant Management & Budget Specialist (\$117,116). ▪ Reduced the personal protective equipment budget (\$100,000). ▪ Added funding for uniforms (\$399,400) and replacement of personal property (\$2,500) as set forth in the Fiscal Impact Study of the tentative collective bargaining agreement with IAFF submitted to the County Board at its November 2022 meeting. ▪ Added funds for the replacement of heavy equipment (\$632,612 one-time), two new specialty team box trucks (\$191,000 one-time), and adjustments to the annual expense for the maintenance and replacement of County vehicles (\$348,162 ongoing and \$27,064 one-time for electric vehicles). ▪ A reduction in the electricity budget to reflect electricity bill credits resulting from the Maplewood Solar project (\$117,564). ▪ Added funding for the continuation of the Wellness Program (\$75,000). ▪ Increased funding for the Fire Programs Grant (\$86,430 expense; \$117,092 revenue) and Four for Life Grant (\$14,831 expense; \$14,841 revenue).	(1.00) (1.00) (1.00)

Fiscal Year	Description	FTEs
	Decreased fee revenues due to a projected decrease in ambulance transport fees (\$664,000) and ET3 medical fees (\$498,000), partially offset by an increase in systems testing fee revenue (\$252,000), assembly permits and miscellaneous licenses (\$30,500), miscellaneous revenue including special events (\$60,000), and higher projections in Falls Church reimbursements (\$17,445).	
FY 2025	- The County Board added one-time funding for a recruitment platform (\$50,000), a recruitment position (\$75,000), a hiring bonus for uniformed employees (\$425,000), a retention bonus for uniformed employees (\$1,461,491), and ongoing funding in overtime resulting from the family leave benefit increasing from ten weeks to 16 weeks (\$153,060). - Eliminated Camp Heat (\$47,000). - Added funding for the Accounting/Financial Services job family studies (\$11,432) and Health/Safety job family studies (\$16,668). - Established the Office of Professional Standards for enhanced support of departmental investigations and accreditation initiatives (\$356,829). - Added a physician assistant to support the Treat No Transport service, which serves patients who refuse transport to a hospital but receive onsite medical support instead (\$189,028), and established fees for Treat No Transport services (\$100,000). - Removed the budget for the ET3 model (Emergency Triage, Treat, and Transport) due to the federal termination of the program in December 2023 (\$193,997 expense, \$50,000 revenue, 3.0 temporary FTEs). - Increased annual expense for the maintenance and replacement of County vehicles (\$79,561) and one-time funding for heavy equipment (\$290,520). - Increased electricity funding (\$117,564) and contractual increases (\$440,500). - Increased the Fire Programs Grant (\$117,019 expense, \$117,019 revenue). - Increased ambulance billing revenue (\$80,000) and systems testing revenue (\$20,000). - Higher projections in Falls Church reimbursements (\$160,221). <i>During FY 2024 Closeout, the County Board approved the establishment of a station pharmacy program (\$77,080) and added a new position to support the program (\$139,695).</i>	1.00 2.00 1.00 (3.00) 1.00
FY 2026	- Added one-time funding for a second recruit class (\$1,775,052 personnel, \$397,225 non-personnel). - Added a position dedicated to community safety and engagement (\$250,000 for the position and \$25,000 in overtime budget). - Added ongoing funding for the station pharmacy program (\$139,695 personnel, \$77,080 non-personnel). - Reduced the training budget (\$99,752). - Increased annual expense for the maintenance and replacement of County vehicles (\$770,424).	1.00

Fiscal Year	Description	FTEs
	Increased fee revenues primarily due to an updated agreement with the City of Falls Church for fire and EMS services (\$1,035,900), revised fees in the fire prevention code (\$13,575), EMS billing including ambulance transports (\$586,650), and special event fee revenue (\$10,000).	
FY 2027	- The County Board added funding for inflationary contractual increases including utilities (\$70,883). - Consolidated the two heavy rescue units into one centralized unit, reducing four firefighter positions (\$479,032). - Reduced a uniformed Captain I in the Logistics Office to operations, reassigned the current Captain I, and added a civilian (non-uniformed) position (\$97,490 net personnel reduction). - Added one-time funding for driver training (\$125,000). - Reclassified a Firefighter/EMT I position into a human resources position (\$114,898). - Eliminated an unfunded management intern that was initially added with one-time funding in FY 2025. - Non-personnel increased due to contractual price adjustments (\$84,735), a transfer from the Opioid Settlement Reserve in Fund 199 for medical supplies (\$20,000), grant balancing in expense and revenue (\$261,187), and a technical accounting adjustment in revenue and expense for Falls Church ambulance payments (\$295,000). - Fee revenues increased primarily due to the Falls Church fire and EMS services agreement (\$410,637).	(4.00) (1.00)

Our Mission: To make Arlington County a vibrant, accessible, and sustainable community through strategic transportation, environmental and capital investment projects, while providing excellent customer service, operations, and maintenance in a safe and healthy environment for all.

LINES OF BUSINESS



Lines of Business which are shaded are in Other Funds (Non-General Fund)

SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted expenditure budget for the Department of Environmental Services (DES) is \$130,384,236, a two percent increase from the FY 2026 adopted budget. The FY 2027 adopted budget reflects:

- The County Board added funding for inflationary cost increases including utilities (\$624,503).
- The County Board restored the proposed closure of Cherrydale Library, including custodial services budgeted in DES (\$21,804).
- ↑ Personnel increases due to employee salary increases, an increase in the County's cost for employee health insurance, retirement contributions based on current actuarial projections, and the transfer in of a Contract Specialist from the Print Fund to Director's Office to manage print services contracts as part of the transition of the print shop to an outsourced printing model (\$136,584, 1.0 FTE), partially offset by the adopted reductions itemized below.
- ↑ Non-personnel increases primarily due to changes in a variety of areas throughout the bureaus listed below, partially offset by the adopted reductions itemized below:
 - Decision Support / Mapping Program (GIS): Increases primarily due to the transfer in of the contractual costs to manage walk-up copiers for County departments from the Print Fund (\$569,941 ongoing, \$313,808 one-time). This ongoing cost is offset by chargebacks to departments. DES currently manages this function, but the costs have been transferred to the DES General Fund budget as part of the printing services outsourcing project. Additional increases include funding for a hoteling reservation system (\$81,270) and contractual adjustments (\$2,335).
 - Transit Program: Decreases primarily due to a technical adjustment to align the ART operations budget with contract rates (\$643,345). The decrease is partially offset by the following additions:
 - Software for Swiftly implementation which will improve real time data and live monitoring of ART (\$233,913),
 - Transit Signal Priority (TSP) subscription costs for vehicle software (\$43,200),
 - Contractual changes (\$90,262) and utility adjustments (\$79,058), and
 - One-time funding for additional ART Battery Electric Bus (BEB) consulting funding to complete the BEB performance data collection and analysis project (\$200,000 one-time).
 - Facilities Management: Increases due to additional funding for Detention Facility security contractual requirements (\$185,350), contractual adjustments (\$94,377), and utility increases (\$198,917), and maintenance and replacement of County vehicles (\$22,394), partially offset by savings from the new countywide custodial contract (\$316,052) and fuel savings (\$35,497).
 - Solid Waste: Increases primarily due to contractual changes (\$2,961), maintenance and replacement of County vehicles (\$172,121), and utility increases (\$23,503), partially offset by adjustments to the fuel budget to align with actual usage (\$151,037).
 - Water, Sewer, and Streets: Decreases primarily due to the proposed reductions itemized below and reductions to fuel (\$56,268), partially offset by increases for the maintenance and replacement of County vehicles (\$108,202), utility increases (\$19,240), and contractual changes (\$73,868).
- ↓ Intra-county charges decrease primarily due to adjustments to the allocation of reimbursable services to the Utilities and the Stormwater Fund (\$149,434).
- ↑ Fee revenues have increased overall, primarily due to adjustments in the following areas:

- Decision Support / Mapping Program (GIS): Increases for departmental chargebacks for the costs of walk-up department printers managed by DES. These costs were transferred from the Print Fund (\$569,941).
- Development Services: Fee revenue decreases based on FY 2026 revenue and projected development activity (\$204,494). Fees increased by an inflationary factor of three percent along with specific site plan fees that are increasing to bring them to, or closer to, full cost recovery.
- Transportation Resources for Arlington County: Fee revenue increases based on shared mobility device revenue (\$273,000), partially offset by a decline in commission store revenue based on current projections (\$41,975).
- Transit Program: Fee revenue increases primarily due to a new renewable natural gas (RNG) contract that will result in revenue from the sale of Renewable Identification Number (RIN) credits (\$350,000), partially offset by STAR and ART revenue decreases based on current projections (\$144,848).
- Transportation, Engineering and Operations: Fee revenue increases due to parking meter revenue driven by current parking trends and the impacts of performance parking (\$1,894,399), partially offset by a decline in permit fee revenue based on FY 2026 revenue and projected development activity (\$465,043). Fees increased by an inflationary factor of three percent.
- Real Estate Bureau: Increases due to lease revenue anticipated in FY 2027 (\$266,421) and adjustments to the revenue budget for sale of County right-of-way and encroachment (\$75,000).
- Facilities Management: Fee revenue increases primarily due to revenue for public electric vehicle charging stations (\$20,800).
- Solid Waste Bureau: Fee revenue increases primarily due to household solid waste rate revenue (\$161,312), partially offset by a decline in recycled material revenue (\$35,133). The FY 2027 Household Solid Waste Rate will be advertised and adopted prior to the beginning of the new fiscal year due to the solicitation of refuse collection services.
- ↑ Grant revenue increases primarily due to operating assistance from DRPT for transit operations (\$2,249,056) and an increase in signal funding from the Virginia Department of Transportation (VDOT) (\$65,283).
- ↓ Transfers in from other funds decrease due to the transfer in from the Transportation Capital Fund (TCF) to support transit operations (\$55,777) based on realigning projected costs of the ART operations contract. The Transportation Capital Fund funds specific ART routes.

FY 2027 Adopted Budget Reductions

Multiple lines of business

- ↓ Budget savings and efficiencies (\$185,000) - A detailed review of spending patterns was conducted across the Department of Environmental Services (DES). The following reductions were identified, which have resulted from efficiencies and operational changes:
 - Facilities Maintenance Bureau (FMB): Reduce overtime budget by \$40,000
 - FMB: Reduce custodian operating supplies by \$60,000
 - Solid Waste Bureau (SWB): Reduce laundry and uniform budget by \$10,000
 - SWB: Reduce equipment rental budget by \$50,000
 - Water Sewer Streets (WSS): Reduce emergency snow equipment replacement budget by \$25,000

IMPACT: Given the historical spending trends and operational execution plans, these reductions should have minimal impacts on service delivery.

Director's Office

- ↓ Transfer 25 percent of a Management and Budget Specialist to be funded by Transportation Demand Management (TDM) fees (\$39,285) - This management and budget specialist supports multiple programs in DES including Auto Fund, the Director's Office, and Transportation Resources for Arlington County (TRAC). This proposal recommends using TDM revenues to offset a portion of the County's cost for the position.

IMPACT: TRAC revenue is generated annually to support the annual program plan with revenues from TDM, commuter stores, and federal grants. The allocation of this position will be included in the program's annual budget, which totals approximately \$800,000 annually.

AIRE

- ↓ Freeze a Vacant Solar Facilities Project Specialist (\$62,569, 1.0 vacant FTE) - The Facilities Maintenance Bureau (FMB) and the AIRE team manage the installation and management of solar facilities on County-owned buildings. The position was added during the last CIP process to provide project management for this program.

IMPACT: The County's solar strategy prioritizes investments that result in the most cost-effective Green House Gas (GHG) reductions. This strategy has pivoted from installation of solar panels through the County's CIP and PAYG funding to a Power Purchase Agreement (PPA) model with our partner Dominion Energy Solutions. Under the PPA, Dominion Energy Solutions owns, installs, and maintains the solar facilities rather than County-funded, owned, and maintained installations. This model will enable the County to achieve solar GHG reduction and renewable energy benefits without the need to rely on a Solar Project Specialist to manage the installation.

Development Services

- ↓ Transfer Engineer III position to the Stormwater Fund (\$159,145, 1.0 filled FTE) - Development Services engineer positions that support stormwater permitting activities are split between the General fund and the Stormwater fund. This will transfer one of the five stormwater review engineer positions to the County's Stormwater fund.

IMPACT: Now that the Stormwater Management program has transitioned to an enterprise fund and a stormwater utility model, DES has identified this position as a candidate to be funded from Stormwater Utility revenues and moved to the enterprise fund.

Transit

- ↓ Replace Low-Income Fare Program with MetroLift (\$555,000) - The current Low-Income Fare Program, which began during the COVID-19 pandemic and originally funded with ARPA funding, relies on pre-loading SmarTrip cards and distributing them manually to eligible Arlingtonians. The program is heavily reliant on County staff time to distribute cards and coordination between DES, DHS, and non-profit organizations. Due to this level of effort and limited staffing for this program, it has been delivered inconsistently to constituents. Beginning in FY 2027, the program will be replaced and absorbed into MetroLift. MetroLift is an existing WMATA program where eligible participants receive half priced fares on MetroBus and MetroRail. Constituents are eligible if they are a SNAP recipient. By participating in the program, all MetroLift users would be eligible to ride ART for half price, not just Arlingtonians.

IMPACT: Eliminating the Low-Income Fare Program and instead participating in WMATA's MetroLift program will provide more efficient and consistent delivery of service to Arlingtonians who rely on public transit. Based on WMATA's experience, ART's ridership may experience a small increase due to participation in the program.

Engineering Bureau

- ↓ Eliminate two vehicles based on low mileage (\$13,404) - The Engineering Bureau currently has 15 vehicles. Based on examining mileage reports and usage trends, two of the 15 vehicles will be removed.

IMPACT: During periods of high vehicle utilization, the Engineering Bureau will need to share vehicles between staff and when needed, use the County Motor Pool.

Real Estate Bureau (REB)

- ↓ Freeze a vacant Real Estate Specialist position (\$78,570, 1.0 vacant FTE) - The Real Estate Bureau has nine filled positions and one vacancy. The unfilled Real Estate Specialist position has historically been the REB's only licensed appraiser responsible for appraisal reviews and general right-of-way acquisitions.

IMPACT: Keeping this position vacant will impact on the ability to review outside appraisals for REB and Affordable Housing. This vacancy will require the REB to rely solely on outside expertise and may impact project turnaround times.

Solid Waste Bureau (SWB)

- ↓ Eliminate Rock and Recycle (\$30,000) - Rock-n-Recycle is an annual event hosted by the SWB to highlight solid waste management services available to the community and to engage broadly regarding sustainability. The event has also been used to engage with the community about the Solid Waste Management Plan and food scraps collection. The event is targeted for the whole family with information, demonstration, and participation areas for the public to see and do things including "touch-a-truck" and heavy-duty vehicle demonstrations for children.

IMPACT: Rock and Recycle is an annual event held in the fall each year. The last event was held in September 2025 for over 800 attendees. The reduction will mean the event will no longer be offered for residents reducing engagement and educational opportunities.

Water Sewer Streets (WSS)

- ↓ Transfer an Engineering Support Associate position to the Stormwater Fund (\$104,668, 1.0 filled FTE) - There are currently three Engineering Support Associate positions that perform investigative work for Report-A-Problem tickets dealing with potholes, sink holes, sidewalks, catch basins, flooding, and other DES operational issues. Currently one of the two positions is funded by the Utility Fund, and two positions are funded through the General Fund.

IMPACT: This transfer will result in the General Fund, Utility Fund, and Stormwater Fund each funding one Engineering Support Associate Position that does Report-A-Problem investigative work on their behalf.

- ↓ Transfer a Control Center Technician to the Utilities Fund (\$112,112, 1.0 filled FTE) - This transfers one Control Center Technician to the Utilities Fund from the General Fund.

IMPACT: This is a technical adjustment as this position supports the Utility Fund directly and should be paid for by the Utility Fund.

- ↓ Reduce Concrete Maintenance Budget (\$200,000) - The sidewalk / concrete operating budget is currently funded at \$800,000 in the DES operating budget and is used to respond to sidewalk report-a-problem issues and other maintenance needs that fall outside the capital funded concrete zone maintenance program.

IMPACT: As a result of completing the sidewalk tripping hazard blitz and investing capital dollars annually in the proactive concrete zone maintenance program, the program believes it can reduce the operating budget without significant impact to the state of good repair.

DEPARTMENT OF ENVIRONMENTAL SERVICES
DEPARTMENT BUDGET SUMMARY

DEPARTMENT FINANCIAL SUMMARY

	FY 2025 Actual*	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	\$48,769,933	\$50,676,769	\$52,780,041	4%
Non-Personnel	75,639,682	79,435,659	80,293,179	1%
Subtotal	124,409,615	130,112,428	133,073,220	2%
Intra-County Charges	(2,492,304)	(2,838,418)	(2,688,984)	-5%
GASB	187,757	-	-	-
Total Expenditures	122,105,068	127,274,010	130,384,236	2%
Fees	39,881,257	41,058,806	44,296,356	8%
Grants	11,765,079	12,056,702	13,575,553	13%
Transfer In From Other Funds	4,843,482	6,294,586	6,238,809	-1%
GASB	1,607,105	-	-	-
Total Revenues	58,096,923	59,410,094	64,110,718	8%
Net Tax Support	\$64,008,145	\$67,863,916	\$66,273,518	-2%
Permanent FTEs	394.67	394.67	390.67	
Permanent FTEs (Frozen, Unfunded)	-	-	2.00	
Temporary FTEs	6.65	6.65	6.65	
Total Authorized FTEs	401.32	401.32	399.32	

*FY 2025 actual expenditures and revenues received reflect accounting entries for Governmental Accounting Standard Board (GASB) standards for Statement No. 87 on leases and Statement No. 96 for subscription-based software. See the County Government GASB Summary for department details in the front section of the budget book.

Expenses & Revenues by Line of Business

	FY 2025 Actual Expense	FY 2026 Adopted Expense	FY 2027 Adopted Expense	% Change '26 to '27	FY 2027 Adopted Revenue	FY 2027 Net Tax Support
Office of the Director	\$2,221,391	\$2,296,145	\$2,446,296	7%	-	\$2,446,296
Decision Support/Mapping Program (GIS)	2,481,530	2,336,875	3,448,694	48%	\$601,941	2,846,753
AIRE	2,000,824	1,832,373	1,814,049	-1%	-	1,814,049
Transportation Program Support	1,401,266	1,142,785	1,214,040	6%	-	1,214,040
Planning Program	1,337,063	1,133,846	1,182,097	4%	-	1,182,097
Transit Program	30,455,227	33,526,669	33,003,569	-2%	16,824,908	16,178,661
Development Services	4,524,055	4,844,223	4,881,643	1%	2,579,210	2,302,433
Transportation Resources for Arlington County (TRAC)	9,310,698	9,003,488	9,048,504	-	9,253,843	(205,339)
Transportation Engineering and Operations	15,082,233	15,100,884	15,729,988	4%	17,890,819	(2,160,831)
Facilities Design and Construction	1,653,256	1,931,386	2,156,677	12%	-	2,156,677
Engineering Bureau	2,937,193	3,101,923	3,325,241	7%	-	3,325,241
Real Estate Bureau	1,497,764	1,376,676	1,333,040	-3%	1,919,892	(586,852)
Capital Assets Support	553,921	560,389	584,809	4%	-	584,809
Facilities Management Services	18,761,360	20,400,142	21,121,844	4%	83,300	21,038,544
Operations Management	123,551	128,337	134,412	5%	-	134,412
Solid Waste Bureau	17,184,719	18,281,843	18,435,576	1%	14,874,805	3,560,771
Water, Sewer and Streets Bureau	10,579,017	10,276,026	10,523,757	2%	82,000	10,441,757
Total Expenditures	\$122,105,068	\$127,274,010	\$130,384,236	2%	\$64,110,718	\$66,273,518

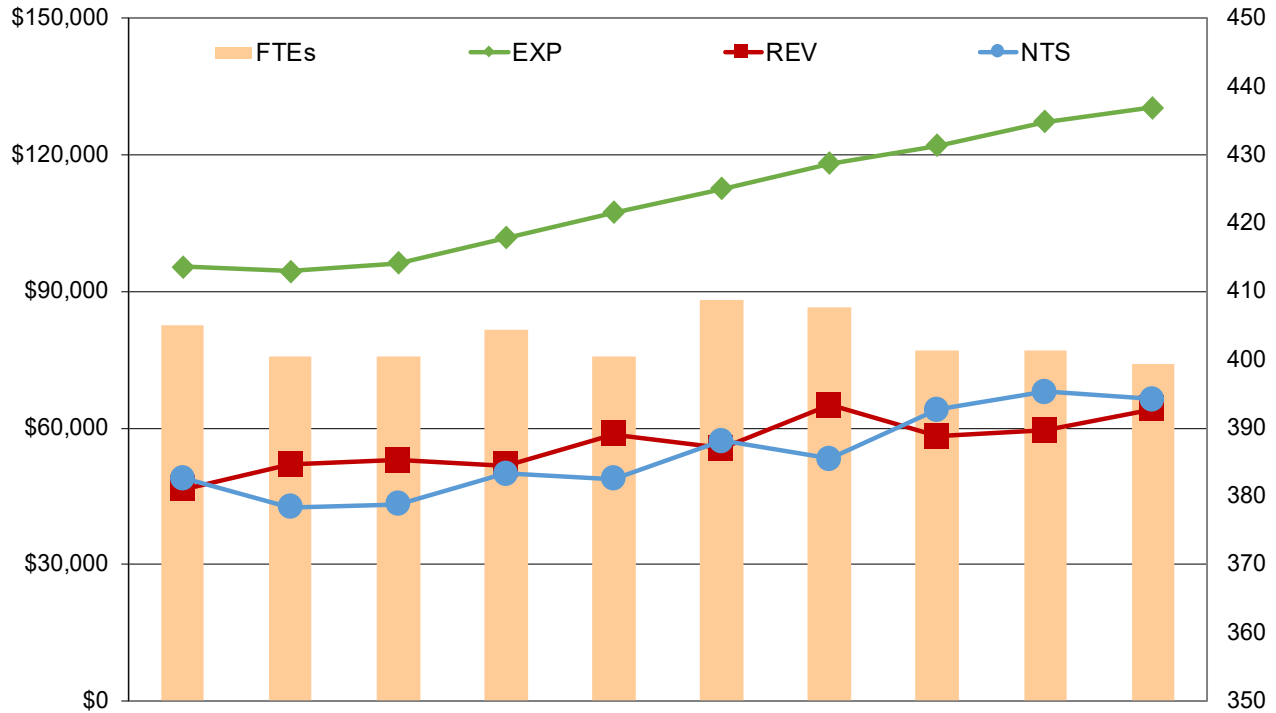
Authorized FTEs by Line of Business

	FY 2026 FTEs Adopted	FY 2027 Permanent FTEs Adopted	FY 2027 Temporary FTEs Adopted	FY 2027 Total FTEs Adopted
Office of the Director	19.17	19.92	-	19.92
Decision Support/Mapping Program (GIS)	14.00	14.00	-	14.00
AIRE	9.00	9.00	-	9.00
Transportation Program Support	7.00	7.00	-	7.00
Planning Program	7.50	7.50	-	7.50
Transit Program	8.00	8.00	-	8.00
Development Services	38.00	37.00	-	37.00
Transportation Resources for Arlington County (TRAC)	4.50	4.75	-	4.75
Transportation Engineering and Operations	67.00	67.00	-	67.00
Facilities Design and Construction	13.00	14.00	-	14.00
Engineering Bureau*	45.80	44.50	0.30	44.80
Real Estate Bureau	9.00	9.00	-	9.00
Capital Assets Support	3.00	3.00	-	3.00
Facilities Management Bureau	54.00	54.00	-	54.00
Operations Management	1.00	1.00	-	1.00
Solid Waste Bureau*	45.35	40.00	5.35	45.35
Water, Sewer and Streets Bureau*	56.00	53.00	1.00	54.00
Total	401.32	392.67	6.65	399.32

* FY 2026 Adopted FTE count includes temporary FTEs in the following lines of business: Engineering Bureau (0.30 FTE), Solid Waste Bureau (5.35 FTEs), and Water, Sewer, and Streets (1.00 FTE).

* FY 2027 Adopted FTE count includes two frozen FTEs in the following lines of business: Real Estate Bureau (1.00 FTE) and Facilities Management Services (1.00 FTE).

EXPENDITURE, REVENUE, NET TAX SUPPORT, AND FULL-TIME EQUIVALENT TRENDS



\$ in 000s	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual*	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Adopted Budget
EXP	\$95,403	\$94,454	\$96,197	\$101,838	\$107,393	\$112,588	\$118,131	\$122,105	\$127,274	\$130,384
REV	\$46,475	\$51,844	\$52,975	\$51,807	\$58,632	\$55,438	\$64,979	\$58,097	\$59,410	\$64,111
NTS	\$48,928	\$42,610	\$43,222	\$50,031	\$48,760	\$57,150	\$53,152	\$64,008	\$67,864	\$66,273
FTEs	405.00	400.50	400.50	404.50	400.50	408.75	407.65	401.32	401.32	399.32

* Beginning in FY 2022, actual expenditures and revenues received reflect the first year of implementing new Governmental Accounting Standard Board (GASB) standards for Statement No. 87 on leases and Statement No. 96 for subscription-based software. See the County Government GASB Summary for department details in the front section of the budget book.

Fiscal Year	Description	FTEs
FY 2018	▪ The County Board increased the Residential Utility Tax providing additional revenue of \$348,168 to fund a consultant to help update the CEP (\$100,000), energy efficient retrofits in County buildings (\$98,168) and the transfer of an Environmental Management Position from the Environmental Planning Office to Fresh AIRE (\$150,000). The electricity tax rate increased from \$0.00341 per kWh to \$0.005115 per kWh while the natural gas tax rate increased from \$0.030 per CCF to \$0.045 per CCF. ▪ The County Board adopted an ART fare increase of \$0.25 per trip, which is expected to generate \$250,000 in additional fare revenue. ▪ The County Board added a Senior Trades Worker, Streetlight Technician, and a Design Engineer to the Streetlight Program (\$292,141). ▪ Added a Construction Manager position in Water, Sewer, and Streets, which is fully funded by charge-outs to other funds. ▪ Added one-time funding for a trail light assessment to be performed and the addition of a vehicle for streetlight maintenance (\$127,126) along with ongoing funding for non-personnel expenses related to the three new streetlight positions (\$43,526). ▪ Increases in contractual expenses (and revenue) related to the Household Solid Waste contract increase (\$215,246), operating costs for the Shirlington Lease site (\$187,895), contractual increases due to the County taking over operations of the facility at 2020 14th Street North (\$343,312), the addition of funding for preventative and corrective maintenance of the County radio sites which is half funded through internal reallocations within DES (\$95,517), and various non-discretionary contractual increases (\$299,520), offset by a decrease in the annual expense for maintenance and replacement of County vehicles (\$75,433). ▪ Solid Waste Revenues: Increased due to the Household Solid Waste rate increase (\$228,416), fee changes for the replacement of damaged carts (\$100), hauler permitting fees (\$21,450), and delivery fees for leaf and wood mulch (\$72,000), which are further explained in the Solid Waste Bureau line of business. ▪ Transit Revenues: Increase in fare revenue due to the expansion of ART routes 43 and 92 (\$88,762), the transfer in of funding from the Transportation Capital Fund (\$411,179), and an increase in the ART Business contribution (\$34,516). ▪ Other increases include parking meter revenue (\$410,000), the Chesapeake Bay fee (\$70,000), highway permits (\$25,000), community program and site plan reviews (\$70,000), Waste-to-Energy rental of land (\$45,170), and an increase in revenue from the residential utility tax (\$50,000). These increases are partially offset by a net decrease in surveys (\$10,500), taxicab fees (\$10,500), white goods (\$10,000), civil penalties (\$13,160), topography receipts (\$3,000), and credit card transaction fees (\$75,000). ▪ The Household Solid Waste Rate (HSWR) reflects an adopted increase of \$6.88, resulting in a new annual household rate of \$314.16, due to cost increases for refuse, recycling, and yard waste collection from	3.00
		1.00

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Fiscal Year	Description	FTEs
	discount coupons from an expenditure credit to a revenue account (\$209,000).	
	- Other revenue increases included a parking meter rate increase of \$0.25 per hour and an extension of enforcement hours from 6 p.m. to 8 p.m. (\$3,775,000), a fee increase for right-of-way permits (\$17,840), engineering plan review fees (\$32,000), bond processing fees (\$3,000), and plat fees (\$5,800). - Exclusive of the rate increases, increased in anticipated revenue from engineering plan reviews (\$75,000), and site plan reviews (\$60,000), partially offset by a decrease in the value of real estate leases currently under agreement with the County (\$70,702), Stormwater fee revenue (\$185,000), and a reduction in credit card transaction fees (\$50,000). - Grant revenue decreased due to a reduction in reimbursement from the Virginia Department of Transportation for maintenance of state-owned signals on Fairfax Drive (\$83,000). - Eliminated a vacant Chief of Staff Position in the Director's Office (\$85,000). (1.00) - Eliminated a part-time, filled Communications Specialist (\$34,906). (0.50) - Eliminated Arlington Transit (ART) Route 92 (\$348,457 non-personnel; \$27,084 fee revenue; \$61,602 transfer from other funds). - Eliminated Arlington Transit (ART) Route 54 (\$121,801 non-personnel; \$24,801 fee revenue). - Eliminated filled Administration/ Front Desk Support position in TE&O (\$74,000). (1.00) - Eliminated evening porter at Arlington Mill Community Center (\$25,000) and a vacant Custodian position (\$44,000). (1.00) - Eliminated a second window cleaning each year in all County Buildings (\$48,000). - Conducted a custodial services pilot program in Courts Police Building reducing cleaning in nonpublic areas from five days to three days a week (\$90,000). - Reduced Facility energy projects, rebates, and consultant funding in the AIRE program (\$554,312). - Street sweeping expenses to the Stormwater Fund (\$399,290). <i>As part of FY 2018 Closeout, the County Board approved the transfer of three positions (\$285,062) to the Utility Fund as part of a reorganization in DES, the DES Call Center, which was enmeshed in the Solid Waste Bureau, and the Utilities Service Office (USO) was merged into a newly-formed DES Customer Service Office. The transfer was funded from \$225,129 in net tax support and \$96,484 in Household Solid Waste revenue.</i> (3.00)	
FY 2020	- The County Board added one-time funding for the Minor Hill pumping station solar array feasibility study (\$50,000). - Reduced wireless service charges as part of a County-wide review of wireless service providers (\$54,929).	

Fiscal Year	Description	FTEs
	Eliminated a vacant after-hours building maintenance shift supervisor position (\$141,295).	(1.00)
	Reduced County Residential and Bike Lane Street Sweeping Passes (\$62,679 personnel; \$72,471 non-personnel; \$135,150 intra-County charges).	(1.00)
	Eliminated Solid Waste Bureau fleet emergency equipment (\$109,955).	
	Eliminated a vacant Environmental Planner I position (\$133,945).	(1.00)
	Non-personnel savings due to the conversion of County owned High Pressure Sodium (HPS) lights to LED (\$18,000).	
	Eliminated Arlington Transit (ART) Route 53 midday service and Westover rush hour extension (\$261,203 non-personnel; \$17,256 fee revenue).	
	Eliminated Arlington Transit (ART) Route 43 weekend service (\$195,879 non-personnel; \$195,879 transfer from other funds).	
	Transferred fifty percent of a space planner position to Capital projects (\$67,808).	
	Transferred a utility underground program coordinator position to the Utility Fund (\$165,956).	(1.00)
	Reduction in overtime budget for the leaf collection program (\$100,000 personnel).	
	Added two positions to incrementally improve the level of service in Land Disturbing Activity (LDA) permit reviews (\$266,000).	2.00
	Converted two previously unbudgeted, long-term space planners to permanent positions through increasing the DES budget that accounts for staff vacancies (\$173,795).	2.00
	Non-personnel increased due to adjustments to the annual expense for maintenance and replacement of County vehicles (\$161,178).	
	Increased Commuter services non-personnel expenses and fee revenue due to a technical adjustment to accurately account for Virginia Railway Express ticket commission revenue and associated expenses (\$1,500,000 non-personnel; \$1,500,000 fee revenue).	
	Contracts increased for both ART and STAR services (\$159,934).	
	Increased facilities maintenance contractual obligations (\$269,421).	
	Increased Solid Waste contractual obligations (\$47,725), licenses for the new Utility Billing system (\$29,200) and increases in charges by the Utility Fund to support the Call Center consolidation (\$289,110).	
	Decreased the Solid Waste transfer to the Utilities Fund due to the completion of payments for the new Utility Billing system (\$199,200).	
	Decreased recycling charges due to no longer recycling glass (\$57,680 non-personnel).	
	Eliminated the Solid Waste lease payment budget due to equipment having been paid off (\$114,222 non-personnel).	
	Increase in Water Sewer and Streets contractual services obligations (\$33,250).	
	Intra-county charges decreased due to delaying replacement of some street sweeping equipment (\$114,484).	

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Fiscal Year	Description	FTEs
	▪ Added funding for the County's share of maintenance for the new Alice West Fleet School garage (\$30,000). ▪ Added funding for facilities' preventative maintenance (\$100,000). ▪ Transferred out security maintenance funding to the Sheriff's Office (\$340,000). ▪ Added one-time funding to assist with investigating and developing initiatives in line with the County's recently adopted Community Energy Plan (\$150,000). ▪ Added ongoing funding for the maintenance and replacement costs for 28 electric vehicles that were purchased in FY 2020 by the Automotive Equipment Fund (\$37,401). ▪ Increased disposal costs driven primarily by the recycling markets (\$409,832). ▪ Added funding for operation and maintenance costs for Covanta WTE facility (\$8,075). ▪ Increased charges by the Utility Fund to support the Call Center (\$13,755). ▪ Added one-time funds to support a sidewalk condition assessment (\$300,000) and additional funding added for concrete maintenance (\$250,000). ▪ Intra-county charges increased due to filling street sweeper staff vacancies (\$97,761), Facilities Management Bureau (\$103,554) and Operations Management (\$16,107) due to an adjustment in eligible reimbursable expenses for services provided within the organization. ▪ Intra-county charges decrease due to the allocation of costs for reimbursable services to the Utilities Fund in the Director's Office (\$39,207) and Engineering Bureau (\$5,566). ▪ Intra-county charges decrease due to the addition of a receptionist position in the CPHD Development Fund that will be partially funded by Development Services in the General Fund (\$19,705). ▪ Solid Waste fee revenue increased due to an increase in the Household Solid Waste Rate (\$455,504). The Household Solid Waste Rate increased from \$306.00 to \$319.03 as a result of the increase in disposable costs for recycling. ▪ Solid Waste fee revenue decreased due to a decrease in mulch fees (\$25,000) and rental income for Waste to Energy Facility (\$48,515) based on aligning budget with actuals. ▪ Transit fee revenue decreased due to a decline in projected ART bus fare revenue (\$338,741), partially offset by an increase in ART business contributions (\$33,076). ▪ Development Services and Transportation, Engineering, and Operations fee revenue increased due to an inflationary increase of 2.5 percent to fees (\$81,921). ▪ Development Services fee revenue increased due to increased Site Plan fees (\$46,250) based on anticipated construction and Small Wireless fees (\$25,000) based on anticipated applications. ▪ Development Services fee revenue increased due to an increase in anticipated Sediment/Erosion control revenue (\$9,287).	

Fiscal Year	Description	FTEs
	- Development Services fee revenue decreased due to an anticipated decrease in Highway Permits (\$24,686), Surveys (\$8,026), Community Program fees (\$44,280), and Bond Processing Fees (\$4,151). - Transportation, Engineering, and Operations Fee revenue decreased due to an anticipated decrease in meter revenue (\$1,355,957). - Transportation, Engineering, and Operations fee revenue increased due to increased Highway Permits (\$156,646) based on aligning budget with actuals. - Grant revenue increased primarily due to additional CMAQ funding (\$598,980), Northern Virginia Transportation Commission funding (\$707,185), and an adjustment based on aligning budget with actuals in CMAQ funding (\$330,612). - Transfers from other funds increased due to the increased operations and maintenance costs for ART (\$368,851).	
FY 2022	- The County Board added funding for a one percent merit pay adjustment, a five percent increase in the range, and an increase to the one-time bonus for staff from \$500 to approximately \$900. - The County Board also restored funding for utilities and custodian expenses previously removed for reduced hours across community centers with American Rescue Plan Funding (\$46,602) and added one-time funding for the engineering design and installation of electric vehicle charging stations at County buildings (\$250,000). - Added funding for increased salaries resulting from job family studies for Engineers (\$536,916). - Converted three limited term Permit Counter positions, that were added in the FY 2021 budget, to permanent positions. - Transferred out Northern Virginia Transportation Commission (NVTC) funding from the Transit Program to the County's Metro budget (\$520,000). - Added funding in the Transit Program for the ART operations and maintenance contract (\$562,366) and other contractual increases including STAR (\$33,579). In addition, fee revenues decreased in Transit due to a decline in projected ART bus fare revenue (\$946,659), partially offset by an increase in ART business contributions (\$18,859). - Reduced level of Commuter Services marketing and outreach events and reduced contractor support at commuter stores driven by anticipated lower revenue from regional programs such as NVTC and Department of Rail and Public Transportation (\$740,981) and lowered anticipated commission fees due to the impacts of the COVID-19 pandemic (\$1,025,000), partially offset by an increase for NVTC grant funding (\$450,000), Mobility Grant local expense match (\$100,000), Transportation Demand Management (TDM) (\$59,531), and VDOT (\$3,575). In addition, fee revenues decreased in Commuter Services primarily due to decreases in commuter store fees (\$1,025,000), partially offset by increased Transportation Demand Management (TDM) contributions (\$59,531). - Added personnel funding for staff (\$18,411) and non-personnel funding for contracts in Transportation, Engineering, and Operations,	

Fiscal Year	Description	FTEs
	Water, Sewer, and Streets, and Facilities Management (\$147,196) for the increase in living wage from \$15 to \$17 per hour. - Increased car share program funding offset by revenue (\$45,685) in Transportation, Engineering, and Operations. - Added funding in Transportation, Engineering, and Operations for firearms ordinance signage (\$30,000). - Added funding for various items to support the new Lubber Run Community Center including, facilities management services (\$397,960 ongoing, \$35,000 one-time) within Facilities Management, garage administration (\$69,914) within Transportation, Engineering, and Operations, and a Building Engineer position in Facilities Management (\$100,090). These increases are partially offset by the transfer out of utilities funding to the Department of Parks and Recreation for the new Lubber Run Community Center (\$31,000). - Decreased expenses in Solid Waste due to disposal cost decreases driven by contractual savings from paying off carts funded by the Household Solid Waste Rate (HSWR) (\$394,020), partially offset by the addition of a residential food scraps program that begins September 2021 (\$300,453). In addition, fee revenues decrease in Solid Waste primarily due to a decrease in the Household Solid Waste Rate (\$337,312), partially offset by an increase in the Household Solid Waste Rate due to the addition of a residential food scraps program that will begin in September 2021 (\$300,460). - Increased intra-county charges due to adjustments to the allocation of reimbursable services to the Utilities Fund (\$43,115). - Increased Right of Way permit (\$152,825) and Site Plan fee revenues (\$366,250) based on anticipated construction. - Decreased parking meter revenue (\$1,289,992), partially offset by an increase in miscellaneous charges primarily due to anticipated changes in the Residential Permit Parking fee schedule (\$414,685). - Increased lease revenue anticipated in FY 2022 (\$328,284). - Grant revenues increased primarily due to additional one-time funding from NVTC to support ART (\$1,650,000), increased grant funding from Northern Virginia Transportation Commission (NVTC) for Arlington County Commuter Services (ACCS) (\$450,000), and TDM (\$3,575), partially offset by decreases due to a VDOT grant closing out (\$105,981), an expected reduction in Rideshare (\$635,000), and transferring NVTC Metro funding (\$520,000) to the County's Metro budget. - Transfers in from other funds increased due to increased net tax support for the operations and maintenance of ART (\$473,068). - Recognized budget savings and efficiencies in multiple lines of business (\$603,908). - Decreased expenses in DES General Fund for Stormwater chargebacks based on FTE allocation in DES Director's office and DES Technology Services (\$240,000) along with a portion of Bozman Rent (budgeted in Non-Departmental) to the Stormwater Fund (\$135,000). - Decreased expenses due to charge-outs to other funds and capital projects (\$159,614).	1.00

Fiscal Year	Description	FTEs
	▪ Eliminated and deferred replacement of vehicles (\$113,577). ▪ Transferred five Capital Projects Coordinators to the Transportation Capital Fund (TCF) (\$295,016). ▪ Converted a portion of custodian services to contract (\$174,145). ▪ Decreased expenses due to facility savings due to the COVID-19 pandemic (\$44,000). ▪ Eliminated Metrobus Route 15K (future year savings). ▪ Decreased expense in Transportation, Engineering, and Operations due to the implementation of a Residential Permit Parking (RPP) 2.5 percent credit card fee (\$10,000). ▪ <i>In FY 2021 closeout, funding was added for a one percent merit pay adjustment (\$196,512) and a one-time bonus for staff of \$450 (\$193,661).</i> ▪ <i>As part of FY 2021 close-out, the County Board approved ARPA funding for APS Student Fareless Initiative for ART (\$479,000), Arlington Transit Low-Income Fare Assistance for ART, along with a Transit Management Analyst position (\$1,237,500), and one-time funding for electric landscape tools (\$54,000) (note: this funding is shared with DPR and is budgeted in the County's Non-Departmental account).</i>	(5.00) (1.00) 1.00
FY 2023	▪ The County Board added funding for an additional one percent merit pay adjustment for a total increase of 5.25 percent, increased the pay-for-performance budget by an additional 0.5 percent, increased the pay range movement to five percent, a one-time increase in 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 (\$22,452), a one-time doubling of the CDL bonus to \$2,000 (\$172,000), a one-time increase in language premium from \$0.69 to \$0.92 per hour (\$1,068), and an optional one-time cash-out of 40 hours of compensation time for those with balances of 80 or more (\$51,415). ▪ The County Board also added one-time funding for inflationary costs related to electricity (\$436,291) and the purchase of large equipment (\$504,382). ▪ Added funding for increased salaries resulting from Administrative Job Family Studies (\$59,493). ▪ Added a Project Manager position in the AIRE Program to plan, install, and manage County electrical vehicle (EV) charging stations and solar panel installations on County buildings (\$68,918). Note: This amount only reflects the General Fund portion; 50 percent of this position will be charged out to capital projects. ▪ Added an Associate Environmental Management Specialist in the AIRE Program to support various Community Energy Plan (CEP) projects (\$131,521). ▪ Added a Facility Project Specialist in Facilities Management to oversee Bozman Government Center security, maintenance, construction, and other activities and events (\$107,522). ▪ Added a Vision Zero Program Manager in Transportation, Engineering, and Operations to lead and coordinate the Vision Zero Action Plan (\$164,361).	1.00 1.00 1.00 1.00

Fiscal Year	Description	FTEs
	Added a Technology Support Specialist and GIS Analyst in Decision Support and GIS funded by anticipated personnel budget savings.	2.00
	Added a Transit Management Analyst position to support the ARPA funded fare pilots (\$100,853).	1.00
	Added a Project Specialist in Facilities Design and Construction to support high priority transit projects such as the Ballston – MU Metro Station West Entrance and the Crystal City Metro Station East Entrance (\$24,465). Note: This amount only reflects the General Fund portion, 85 percent of this position will be charged out to the Capital budget.	1.00
	Added funds for a temporary employee in the Solid Waste Bureau to enhance bus shelter cleaning (\$9,516). Note: This item is funded by the Transportation Capital Fund (TCF) and is offset by a transfer in of funding from TCF.	0.25
	Added a Construction Management Specialist in Development Services to assist with infrastructure inspections due to an anticipated increase in projects going to construction. Note: 100 percent of this position will be charged out to the CPHD Development Fund.	1.00
	Added a Permit Processing Specialist I position in Development Services to assist with an increase in projected permitting activity. Note: 100 percent of this position will be charged out to the CPHD Development Fund.	1.00
	Transferred a Warehouse Technician I position from the Utilities Fund to Transportation, Engineering, and Operations (\$72,138).	1.00
	Implemented an initiative to provide an additional bonus to staff to incentivize cross-training through certification for Construction Management Specialists in Development Services. The total estimated annual cost for this program is \$5,000, which will be covered within the existing base budget.	
	Reduced the FTE level by two in Facilities Management due to two eliminated vacant custodian positions in FY 2022 who retired part-way through FY 2022.	(2.00)
	Added funding for the bus service expansion of ART routes 41 and 45 (\$397,616) and to provide additional cleaning and miscellaneous repairs of bus shelters and stops at the completion of the Ballston Station multi-modal improvement project (\$38,880), both of which are primarily funded by TCF and offset by a transfer of funding from TCF and a small increase to revenue (\$11,678).	
	Expenses decreased in Commuter Services primarily due to reduced level of marketing and outreach events in FY 2023 and reduced contractor support at commuter stores (\$335,843) driven by anticipated lower revenue from commission fees due to the impacts of the COVID-19 pandemic, partially offset by an increase in rent (\$23,084). In addition, fee revenues decreased primarily due to lower projected commuter store fees (\$400,000), partially offset by increased Transportation Demand Management (TDM) contributions (\$125,000).	
	Added one-time funds for Real Estate Filing System digitization (\$300,000).	

Fiscal Year	Description	FTEs
	▪ Added funds for contractual increases in the Transit Program primarily for ART operations (\$619,670), Transportation, Engineering, and Operations (\$111,821), and Facilities Management (\$279,110). ▪ Transferred in security system maintenance funding from the Sheriff's Office (\$340,000) and added funds to provide security system management services at the Detention Facility (\$164,160). ▪ Added one-time funds in Facilities Management for energy efficiency projects to reduce energy consumption in County facilities (\$350,000), one-time funds added in AIRE for consultants to support the implementation of the Community Energy Plan (CEP) goals and policies (\$281,035), and one-time funds added in AIRE for renewable energy assessments for County Government sites (\$140,000). ▪ Increased expenses in Solid Waste due to charges by the Utility Fund to support the Call Center (\$9,719) and consultant support to assist in the development of the Zero Waste Plan (\$300,000), offset by an increase in revenue from the Household Solid Waste Rate (HSWR). These increases are partially offset by contractual savings driven primarily by disposal cost decreases stemming from the increased value of recycled materials (\$194,420) and other contractual adjustments (\$135,531). ▪ The adopted Household Solid Waste Rate is decreasing from \$318.61 to \$307.89 primarily as a result of contractual savings from the increased value of recycled materials, partially offset by consultant costs to assist in the development of the Zero Waste Plan. ▪ Added one-time funds in Solid Waste for the replacement of two pieces of heavy equipment that are beyond their useful lives (\$360,000, budgeted in Non-Departmental). ▪ Intra-county charges decrease primarily due to adjustments to the allocation of reimbursable services to the Utilities Fund (\$76,397). ▪ Fee revenues increased overall primarily due increases in Right-of-Way permits based on anticipated construction (\$125,000), a four percent inflationary increase to all Development Services related fees (\$179,861), parking meter revenue (\$713,790), and Right of Way Permits (\$784,875). ▪ The overall increase in fee revenues was partially offset by decreases due to a decline in projected ART bus fare revenue due to the impacts of the COVID-19 Pandemic on ridership (\$884,266) and lower lease revenue anticipated in FY 2023 (\$37,457). ▪ Grant revenues decreased primarily due to removal of one-time funding from NVTC to support ART (\$1,650,000), partially offset by increased grant funding from VDOT (\$9,704). ▪ Transfers in from other funds increased due to the increased funding needed for the operations and maintenance of ART due to reduced ridership. The Transportation Capital Fund funds specific ART routes (\$309,277). In addition, the transfer in from the Transportation Capital Fund (TCF) increased due to the additions noted above that are funded by TCF (\$434,334). ▪ As a part of the FY 2022 adopted budget, the County Board approved the use of American Rescue Plan Act (ARPA) funding to restore programs and positions that had been proposed as cuts. The FY 2023	

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Fiscal Year	Description	FTEs
	▪ Removed NVTC grant funds from commuter services (\$450,000). ▪ Added one-time funding for the Arlington Initiative to Rethink Energy (AIRE) initiatives (\$200,000). ▪ Added funding for the contractual increase of the County's refuse collection contract (\$2,114,040). ▪ Added funding for Solid Waste Bureau for the increase in processing charges (\$1,349,034). ▪ Added one-time funding for the replacement of two pieces of heavy equipment that are beyond their useful lives for Solid Waste Bureau (\$110,439). ▪ Transferred funding out of the Water, Sewer, Streets Concrete Program to the Capital budget (\$300,000). ▪ Intra-county charges increased due to adjustments to the allocation of reimbursable services to the Utilities Fund (\$305,891). ▪ Increased the Household Solid Waste Rate (HSWR) from \$307.89 to \$406.14 due to significant contractual cost increases for Refuse collection and material processing. This increase in HSWR resulted in increased Revenue budget (\$3,261,696). ▪ Decreased recycling revenue due to lower anticipated recycling commodity sales (\$94,262). ▪ Increased ART Bus Fare revenue which is driven by projected ridership increases (\$141,565). ▪ Increased revenue for developmental services due to anticipated increase in Right-of-Way permits revenue (\$70,000). ▪ Increased revenue due to a 5.2% inflationary increase of the developmental services fees (\$267,613). ▪ Decreased parking meter revenue due to slower than anticipated recovery from COVID-19 travel behaviors (\$933,551). ▪ Decreased revenue for residential permit parking program due to lower projected revenue (\$74,000). ▪ Increased Transportation, Engineering, and Operations bureau's Right-of-Way permit revenue (\$400,000). ▪ Increased lease revenue due to higher anticipated revenue (\$286,506). ▪ Decreased grant revenue due to the removal of NVTC revenue to support Commuter Services (\$450,000). ▪ Increased grant revenue due to funding from VDOT for traffic signals (\$27,716). ▪ Transfers in from other funds increased due to the transfer in from the Transportation Capital Fund (TCF) to support a full year of service of the ART 41 and 45 expansion as well as increased funding needed for the operations and maintenance of ART due to reduced ridership (\$717,091). ▪ Eliminated Accounting Technician I position (\$88,847). ▪ Eliminated a Facilities Project Specialist position (\$150,835).	(1.00) (1.00)

Fiscal Year	Description	FTEs
	▪ Reduced Motor-pool vehicles from 17 to 14 due to a decrease in the usage of motor-pool because of the continuation of the hybrid work schedule (\$20,000). ▪ Reduced the funding for operating the community recycling drop off locations by transferring a portion of the recycling centers costs to be funded by Household Solid Waste Rate (HSWR). A total of \$3.72 is added to the annual HSWR to align funding with the users of this service (\$123,348). ▪ Transferred funding from Arlington County Commuter Services (ACCS) to Transportation Capital Fund to fund transit programs (\$300,000) and eliminated General Fund's matching fund for ACCS grants (\$100,000). ▪ Transferred a Capital Project Coordinator position to Transportation Capital Fund (\$59,409). (1.00) ▪ Decreased funding on various budget lines based on detail review of spending patterns that was conducted across the department. ○ Decreased postage funding due to less mailings sent post the pandemic (\$17,000). ○ Decreased heavy duty vehicle rental funding for Water Sewer Streets (\$58,254). ○ Decreased office supplies funding due to the new hybrid work environment (\$13,000). ○ Decreased Transportation Engineering and operations software funding for software licenses and print shop (30,472). ○ Decreased miscellaneous line items (\$11,800). ▪ Decreased funding for transit pilots based on anticipated need (\$162,443). ▪ Reduced STAR budget to reflect the projected ridership (\$125,000). ▪ Added topsoil fee (\$25,000).	
FY 2025	▪ The County Board added funding for repeaters in the garage at the Bozman Government Center (\$150,000). ▪ Added funding for the Human Resources & Safety, Judicial and Legal Services, and Accounting, Fiscal, Revenue Services and Financial job family studies (\$149,065). ▪ Added a Building Engineer position for the ART Operations and Maintenance Facility (\$105,000). 1.00 ▪ Increased the charge out by 30% to capital projects for a Facility Design & Construction Program Manager (\$62,552). ▪ Transferred 50 percent of a Design Team Engineer in the Engineering Bureau to Transportation Capital (\$33,970). (0.50) ▪ Charge out 25 percent to the Utilities Fund for a Design Team Engineer in the Engineering Bureau (\$17,208). ▪ Charge out 50 percent to capital projects for a County Standards Engineer in the Engineering Bureau (\$77,483). ▪ Transferred a Management & Budget Specialist to the Utilities Fund. The position already charged out 75 percent of time to other funds (\$44,383). (1.00)	

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Fiscal Year	Description	FTEs
	Added a position to manage the High-Density Concrete Maintenance Program (\$153,346) and non-personnel funding (\$50,000) in the Water, Sewer, and Streets Bureau	1.00
	Added a Contract Specialist (\$43,908) in the Transportation Engineering and Operations line of business. The cost of the position is partially offset by a credit for turnover adjustment.	1.00
	Added an Administrative Technician (\$50,000 one-time) to support the Residential Permit Parking Program in the Transportation Engineering and Operations line of business. The position is funded for half of the year.	1.00
	As part of a FY 2026 budget reduction in the CPHD Development Fund, personnel funding for a Permit Processing Specialist and a Construction Management Specialist was transferred to the DES Development Services line of business (\$205,248).	
	In the Transit Program, non-personnel increased primarily due to contractual increases for transit, STAR, and ART operations (\$4,524,848).	
	In Facilities Management, added ongoing funding (\$130,750) for the last quarter of operating funding for the new ART Operations and Maintenance Facility (three quarters of funding was added in the FY 2025 Adopted Budget).	
	In Solid Waste Bureau, added non-personnel funding for waste reduction education and outreach (\$130,000 one-time) and decreased contractual services (\$211,976) due to the Waste-to-Energy facility's zero-tip fee effective October 2025 and food waste processing at the composting facility in Prince William County.	
	Transferred \$116,000 from the Department of Parks and Recreation for utility strip mowing.	
	Intra-county charges increased primarily due to adjustments to the allocation of reimbursable services to the Utilities and Stormwater Fund (\$132,185).	
	Increased fee revenue in Decision Support / Mapping Program (GIS) due to revenues received from supporting APS (\$27,000) per a Memorandum of Understanding (MOU).	
	Decreased fee revenue in Transportation Planning due to removal of the annual certificate fee for taxicabs (\$119,550). The County Board adopted removal of this fee in April 2024.	
	Increased fee revenue in Commuter Services due to anticipated commuter store fees (\$41,975).	
	Increased fee revenue in Solid Waste due to the number of customers anticipated to participate in the Household Solid Waste program (\$53,632).	
	Increased fee revenue in the Transit Program due to an increase in ART Bus Fare revenue driven by projected ridership (\$275,944) and an increase in the ART Business Contribution (\$10,101).	
	Increased fee revenue in Development Services due to the second and final year of fee changes from the outcome of the fee study (\$447,685), partially offset by anticipated declines in Site Plan fees (\$288,225).	
	Increased fee revenue in Transportation, Engineering, and Operations due to Residential Permit Parking Revenue (\$20,000), increased	

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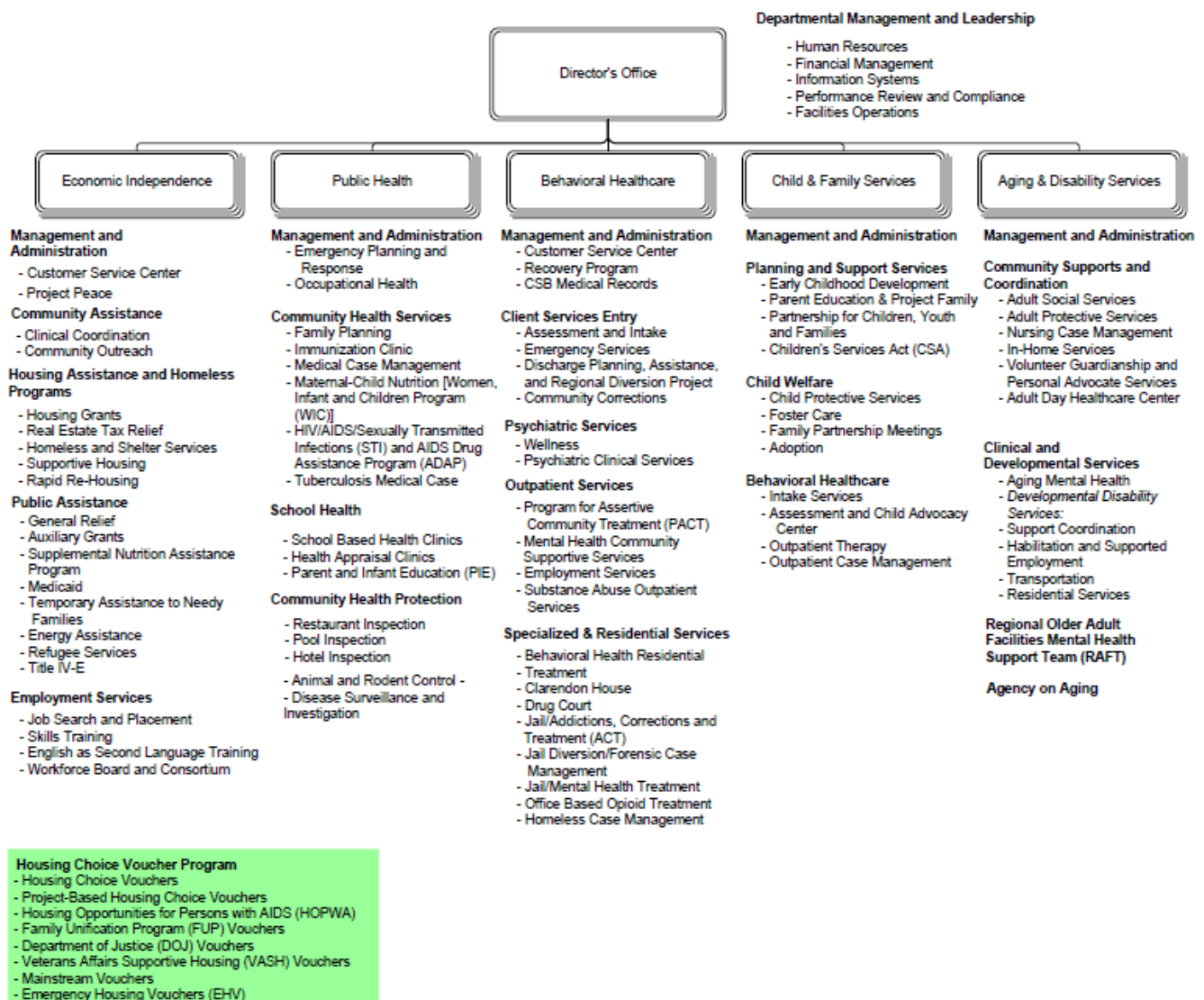
Fiscal Year	Description	FTEs
	budget for departmental chargebacks for the costs of walk-up department printers (\$569,941). ▪ Added funding for a hoteling reservation system in Decision Support/Mapping Program (\$81,270). ▪ Transit Program: Added funding for Swiftly software (\$233,913), transit signal priority (\$43,200), contractual changes (\$90,262), utility adjustments (\$79,058), and the ART battery electric bus study (\$200,000 one-time). ▪ Facilities Management: Added funding for Detention Facility security contractual requirements (\$185,350), contractual adjustments (\$94,377), and utility increases (\$198,917), partially offset by savings from the new countywide custodial contract (\$316,052). ▪ Intra-county charges decreased primarily due to adjustments to the allocation of reimbursable services to the Utilities and the Stormwater Fund (\$149,434). ▪ Development Services: Fee revenue decreased based on FY 2026 revenue and projected development activity (\$204,494). Fees increased by an inflationary factor of three percent along with specific site plan fees that are increasing to bring them to, or closer to, full cost recovery. ▪ Transportation Resources for Arlington County: Fee revenue increased based on shared mobility device revenue (\$273,000), partially offset by a decline in commission store revenue based on current projections (\$41,975). ▪ Transit Program: Fee revenue increased primarily due to a new RNG contract that will result in revenue from the sale of RIN credits (\$350,000), partially offset by STAR and ART revenue decreases based on current projections (\$144,848). ▪ Transportation, Engineering and Operations: Fee revenue increased due to parking meter revenue driven by current parking trends and the impacts of performance parking (\$1,894,399), partially offset by a decline in permit fee revenue based on FY 2026 revenue and projected development activity (\$465,043). Fees increased by an inflationary factor of three percent. ▪ Real Estate Bureau: Revenue increased due to lease revenue anticipated in FY 2027 (\$266,421) and adjustments to the revenue budget for sale of County right-of-way and encroachment (\$75,000). ▪ Facilities Management: Fee revenue increased primarily due to revenue for public electric vehicle charging stations (\$20,800). ▪ Solid Waste Bureau: Fee revenue increased primarily due to household solid waste rate revenue (\$161,312), partially offset by a decline in recycled material revenue (\$35,133). ▪ Grant revenue increased primarily due to operating assistance from DRPT for transit operations (\$2,249,056) and an increase in signal funding from the VDOT (\$65,283). ▪ Transfers in from other funds decreased due to the transfer in from the TCF to support transit operations (\$55,777) based on realigning projected costs of the ART operations contract.	

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Our Mission: Strengthen, protect, and empower those in need

The Department of Human Services (DHS) assesses the diverse range of human needs and implements strategies to deliver innovative human services that produce customer-centered outcomes.

LINES OF BUSINESS



Housing Choice Voucher Program is in the Housing Choice Voucher fund

SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted expenditure budget for the Department of Human Services is \$214,789,051, a four percent increase over the FY 2026 adopted budget. The FY 2027 adopted budget reflects:

- The County Board added ongoing funding for food security grants (\$150,000) and inflationary cost increases including utilities (\$150,880).
- The County Board added one-time funding for humanitarian assistance (\$350,000).
- The County Board added one-time funding for the Housing Grants program to meet operational needs through October 1, 2026, while the implementation of the program's waitlist technology is completed (\$1,300,000).
- ↑ Personnel increases due to employee salary increases, an increase in the County's cost for employee health insurance, and retirement contributions based on current actuarial projections, partially offset by the personnel reductions detailed below.
- ↑ Non-personnel increases primarily due to contractual increases (\$527,552), the Arlington Food Assistance Center (AFAC) (\$97,408), annual maintenance and support for the child care licensing system (\$171,900), the active batch software solution (\$225,000), the catering contract for the Residential Program Center (\$125,000), Targeted Prevention/Flexible Assistance (\$770,000), Sequoia Plaza rent expenses (\$266,493), adjustments to the annual expense for maintenance and replacement of County vehicles (\$11,398), utility increases (\$102,115), the Child Services Act allocation (\$593,208), and an auxiliary grants allocation (\$335,000). Non-personnel increases are partially offset by the removal of FY 2026 one-time funds for the following: Culpepper Garden Assisted Living Facility (ALF) subsidy (\$350,000), food security grants (\$150,000), and temporary, local childcare subsidies for families on the state waitlist (\$300,000). Other decreases include adjustments to service expenses in the Child and Family Services Division (CFSD) (\$80,000), fuel savings (\$33,035), adjustments to the countywide custodial contract (\$10,812), and the reductions detailed below.
- In FY 2026, the County Board included one-time funding for the shelter contracts for homeless services and survivors of domestic violence contractual cost increases. Ongoing funding is included in the FY 2027 budget to continue services (\$1,000,000).
- ↑ The total funding for the Housing Grant program in the FY 2027 budget is \$19,004,885. The budget includes an increase for Maximum Allowable Rent (MAR) (\$8,346), one-time funding for the implementation of the waitlist technology (\$100,000), and the one-time funding added by the County Board noted above.
- ↑ Revenue projections do not include supplemental state allocations that are routinely received, but at unpredictable levels. Other changes represent a wide variety of fluctuations in multiple sources of state and federal funding. Specific changes include the following:
 - ↑ Increase in Agency on Aging funding (\$54,803).
 - ↑ Increase in Developmental Disabilities Services (DDS) case management, residential, and habilitation state revenue (\$125,804).
 - ↑ Increase in Auxiliary Grants (\$268,000).
 - ↑ Increase in Virginia Department of Health COOP (Continuity of Operations Planning) (\$124,191).
 - ↑ Increase in Mental Health and Substance Use Disorder allocation (\$196,755).
 - ↑ Increase in Child Services Act (\$356,600).
 - ↓ Decrease in Nursing Case Management/Community Living Program (\$42,951).

In addition to changes in state and federal funding, the FY 2027 budget includes a fee increase for licenses, re-inspections, and plan reviews for food establishments and water recreation facilities (\$37,485).

The FY 2027 adopted permanent staffing level is 811.92 FTEs, a decrease of 2.50 FTEs from the FY 2026 adopted budget. The FTE changes are listed below. The positions shown in italics were approved by the County Board after the FY 2026 budget was adopted.

- **Departmental Management and Leadership Division (-1.25 FTEs net):**
 - Remove a grant-funded Management Analyst (-\$123,847, -1.00 FTE) due to grant funding ending in a prior fiscal year.
 - Transfer an Administrative Technician from the Behavioral Health Care Division to the Director's Office (\$102,802, 1.00 FTE).
 - Eliminate two positions as described further below.
 - Communications Specialist I (-\$72,858, -0.50 FTE)
 - Facilities Maintenance Worker (-\$54,732, -0.75 FTE)
- **Economic Independence Division (2.00 FTEs):**
 - Public Assistance
 - Convert one overstrength Lead DHS Benefits Program Specialist (\$159,473, 1.00 FTE) and one overstrength Benefits Program Specialist II (\$136,361, 1.00 FTE) to permanent positions.
- **Behavioral Health Care Division (-3.50 FTEs net):**
 - Outpatient Bureau
 - *Added an Opioid Settlement Reserve funded Epidemiologist (\$150,379, 1.00 FTE) to support the continued growth of the Arlington Addiction Recovery Initiative (AARI).*
 - Client Services Bureau
 - Remove a grant-funded Behavioral Health Emergency Services Clinician (Licensed) (-\$160,201, -1.00 FTE) due to the grant ending in a prior fiscal year.
 - Eliminate two positions as described further below.
 - Clinic Aides (-\$172,287, -2.00 FTEs).
 - Management and Administration
 - Transfer an Administrative Technician from the Behavioral Health Care Division to the Director's Office (-\$102,802, -1.00 FTE).
 - Residential & Specialized Clinical Services
 - Remove a grant-funded Behavioral Health Specialist (-\$64,360, -0.50 FTE) due to the grant ending in a prior fiscal year.
- **Aging and Disability Services Division (0.25 FTE):**
 - Regional Older Adult Facilities Mental Health Team (RAFT) Program
 - *Increased a grant funded Administrative Specialist (\$25,542, 0.25 FTE) to support the RAFT program.*

- **Child and Family Services Division (1.00 FTE):**
 - Child Welfare
 - *Added a grant-funded Human Services Specialist (\$125,748, 1.00 FTE) to support kinship navigation.*
- **Public Health Division (-1.00 FTE net):**
 - Planning and Support Services
 - *Removed the Community Health Protection Bureau Director that was funded with one-time funding in FY 2026 (-1.00 FTE)*
 - Eliminate one position as described further below.
 - Public Health Assistant Division Chief (-\$263,523, -1.00 FTE)
 - School Health
 - Add a Public Health Nurse (\$150,379, 1.00 FTE) for APS's Grace Hopper Center.

FY 2027 Adopted Budget Reductions

Departmental Management and Leadership

- ↓ Eliminate a filled Facilities Maintenance Worker (\$54,732, 0.75 FTE). The position performs maintenance tasks and responds to staff requests in all DHS buildings to ensure prompt and thorough upkeep, avoiding time-consuming and costly reliance on contractors. The position maintains a pool of 42 staff vehicles by performing daily inspections, coordinating oil changes and repairs, and ensuring keys are tracked and available for those with reservations. The position also maintains the conference center daily by ensuring schedules are posted, chairs and tables are set up, and coordinating janitorial as needed.

IMPACT: This reduction will result in increased response times for urgent and routine facilities requests, requiring additional support from DES, and reliance on contractors. Patching and painting wall damage would be deferred until a large enough volume of work accumulated to engage a DES contractor. Conference Center setup support will not be provided, and interior car cleaning will be discontinued.

- ↓ Eliminate a filled Communications Specialist I (\$72,858, 0.50 FTE). The Communications Unit is comprised of a Communications Manager (Assistant Director) and 1.5 Communication Specialists. The Unit is responsible for planning and executing communications and engagement efforts to promote DHS programs, services, and initiatives including community-facing events, media relations, and building and maintaining community relationships.

IMPACT: The elimination of a Communication Specialist will reduce the overall capacity to promote and market DHS services to the community and may impact the enrollment of vulnerable Arlingtonians in human service and public assistance programs.

Behavioral Health Division

- ↓ Eliminate two, filled Clinic Aide positions (\$172,287, 2.00 FTEs). The Crisis Intervention Center (CIC) serves as a 24/7 crisis-receiving center providing emergency mental health assessments; transfer of custody for individuals under Emergency Custody Order (ECO); nursing assessments; emergency psychiatric evaluation and treatment; and crisis stabilization to individuals who may be experiencing a behavioral health crisis. Individuals may self-refer or be dropped off by law enforcement or emergency medical services. Current CIC staffing includes four Clinic Aides covering three shifts (7AM-3PM; 3PM-11PM; and 11PM-7AM). Clinic Aides support nursing staff by collecting admission information, monitoring and reporting on clients' behaviors, arranging

referrals and follow-up care for clients, and ensuring proper data collection. From July 1, 2025 - January 31, 2026, the CIC served 607 clients. 98 percent of all client visits (594) occurred between 7AM-11PM (first and second shifts). Two percent of total client visits (13) occurred between 11PM-7AM (third shift).

IMPACT: The reduction of two Clinic Aides will eliminate Clinic Aide staffing at the CIC between 11PM-7AM (third shift), when volume is lowest. Due to the low volume, nursing staff will have the capacity to absorb the tasks assigned previously to third shift Clinic Aides. Therefore, there will be little to no impact on operations. The remaining two Clinic Aides will be scheduled between 7AM-11PM, when program utilization is significantly higher.

Aging and Disability Services Division

- ↓ Reduce the Developmental Services Client Transportation Budget (\$45,000). Transportation services provide reimbursement for transportation costs to developmental services clients attending group day programs. There are currently 30 clients enrolled in the program.

IMPACT: In 2024, transportation services transitioned to a reimbursement system for eligible riders. Riders were moved to Developmental Disabilities (DD) Waiver transportation providers through ModivCare, Metro Access, STAR, or public transit, reducing overall program costs. This practice aligns Arlington's developmental services transportation operations with other Northern Virginia Community Services Boards. This reduction will reduce the transportation reimbursement budget to \$197,246 and current riders will not be impacted by this reduction.

- ↓ Reduce Culpepper Garden Housing & Care Subsidy Budget (\$429,887). Culpepper Garden is an affordable, residential community for older adults aged 60 and above with low or limited income who reside in independent or assisted living units. As of June 30, 2026, the assisted living program is closing, and all units will transition to independent living. Of the 31 current assisted living residents, 24 will transition to the independent living program, and seven will move to family or other community placements.

IMPACT: The Culpepper Garden Housing and Care Subsidy budget was reduced from \$879,887 to \$429,887. \$350,000 will be reallocated to ADSD to support the increased demand and a growing aging community. The 24 residents who desire to remain at Culpepper Garden Independent Living will not be impacted by the reduction of the care subsidy. DHS will provide wrap-around services to the remaining Culpepper Garden residents and those choosing to exit for other placements to safely age in place or locate alternative housing options.

Public Health Division

- ↓ Eliminate a vacant Public Health Assistant Division Director (\$263,523, 1.00 FTE). The position supervised day-to-day operations including emergency response, budget, and other administrative functions. These duties were transferred to the newly hired division director.

IMPACT: There is no adverse impact from this reduction.

DEPARTMENT OF HUMAN SERVICES
DEPARTMENT BUDGET SUMMARY

DEPARTMENT FINANCIAL SUMMARY

	FY 2025 Actual*	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	\$110,346,653	\$112,806,870	\$117,760,984	4%
Non-Personnel	87,820,418	93,415,326	97,470,821	4%
Subtotal	198,167,071	206,222,196	215,231,805	4%
Intra-County Charges	(264,888)	(442,158)	(442,754)	-
GASB	66,019	-	-	-
Total Expenditures	197,968,202	205,780,038	214,789,051	4%
Fees	7,981,850	6,066,327	6,741,519	11%
Federal Share	21,095,831	18,876,392	18,595,640	-1%
State Share	30,108,680	30,912,963	32,185,532	4%
Interfund Transfer	45,000	-	160,429	-
GASB	39,450	-	-	-
Total Revenues	59,270,811	55,855,682	57,683,120	3%
Net Tax Support	\$138,697,391	\$149,924,356	\$157,105,931	5%
Permanent FTEs	811.67	814.42	811.92	
Temporary FTEs	5.30	5.30	5.30	
Total Authorized FTEs	816.97	819.72	817.22	

* FY 2025 actual expenditures and revenues received reflect accounting entries for Governmental Accounting Standard Board (GASB) standards for Statement No. 87 on leases and Statement No. 96 for subscription-based software. See the County Government GASB Summary for department details in the front section of the budget book.

DEPARTMENT OF HUMAN SERVICES
DEPARTMENT BUDGET SUMMARY

Expenses & Revenues by Line of Business

	FY 2025 Actual Expense	FY 2026 Adopted Expense	FY 2027 Adopted Expense	% Change '26 to '27	FY 2027 Adopted Revenue	FY 2027 Net Tax Support
Departmental Management and Leadership	\$18,265,359	\$16,209,419	\$17,809,807	10%	\$1,397,250	\$16,412,557
Economic Independence Division (EID)						
EID Management and Administration	4,861,185	6,688,151	7,382,974	10%	1,683,754	5,699,220
Community Assistance	9,006,889	4,796,584	5,776,938	20%	618,107	5,158,831
Public Assistance	8,015,167	8,400,377	8,684,022	3%	4,005,254	4,678,768
Employment Services	6,910,044	6,067,496	6,221,857	3%	2,404,598	3,817,259
Housing Assistance and Homeless Programs	29,968,775	35,521,019	37,389,422	5%	3,742,091	33,647,331
EID Subtotal	58,762,059	61,473,627	65,455,213	6%	12,453,804	53,001,409
Behavioral Health Division (BHD)						
BHD Management and Administration	5,603,578	6,418,942	6,408,877	-	1,888,461	4,520,416
Psychiatric Services	5,160,886	5,374,121	5,796,979	8%	1,304,627	4,492,352
Client Service Entry	8,409,711	8,542,915	7,774,566	-9%	2,753,721	5,020,845
Outpatient Services	9,821,735	10,202,035	10,805,637	6%	5,048,645	5,756,992
Specialized and Residential Services	12,925,867	13,784,593	14,563,339	6%	4,299,012	10,264,327
BHD Subtotal	41,921,776	44,322,606	45,349,398	2%	15,294,466	30,054,932
Aging and Disability Services Division (ADSD)						
ADSD Management and Administration	1,323,821	1,319,962	1,365,824	3%	-	1,365,824
RAFT Program	2,644,401	2,521,610	2,521,368	-	2,551,368	(30,000)
Clinical Developmental Services	12,925,146	16,067,494	16,438,808	2%	3,271,519	13,167,289
Community Supports & Coordination	10,086,472	10,341,626	9,659,928	-7%	3,082,513	6,577,415
ADSD Subtotal	26,979,840	30,250,692	29,985,928	-1%	8,905,400	21,080,528
Public Health Division (PHD)						
PHD Management and Administration	9,548,117	9,793,602	10,761,927	10%	3,818,256	6,943,671
School Health	10,413,521	9,701,986	11,005,762	13%	971,448	10,034,314
Community Health Services	5,204,393	5,433,758	4,945,273	-9%	1,269,572	3,675,701
Community Health Protection	2,894,819	2,993,303	2,426,518	-19%	240,837	2,185,681
PHD Subtotal	28,060,850	27,922,649	29,139,480	4%	6,300,113	22,839,367
Child and Family Services Division (CFSD)						
CFSD Management and Administration	3,234,118	3,279,196	3,306,559	1%	1,709,581	1,596,978
Behavioral Healthcare	8,539,549	9,402,443	9,619,330	2%	4,905,733	4,713,597
Child Welfare	7,816,162	7,338,926	7,548,094	3%	4,078,055	3,470,039
Planning and Support Services	4,388,489	5,580,480	6,575,242	18%	2,638,718	3,936,524
CFSD Subtotal	23,978,318	25,601,045	27,049,225	6%	13,332,087	13,717,138
Total	\$197,968,202	\$205,780,038	\$214,789,051	4%	\$57,683,120	\$157,105,931

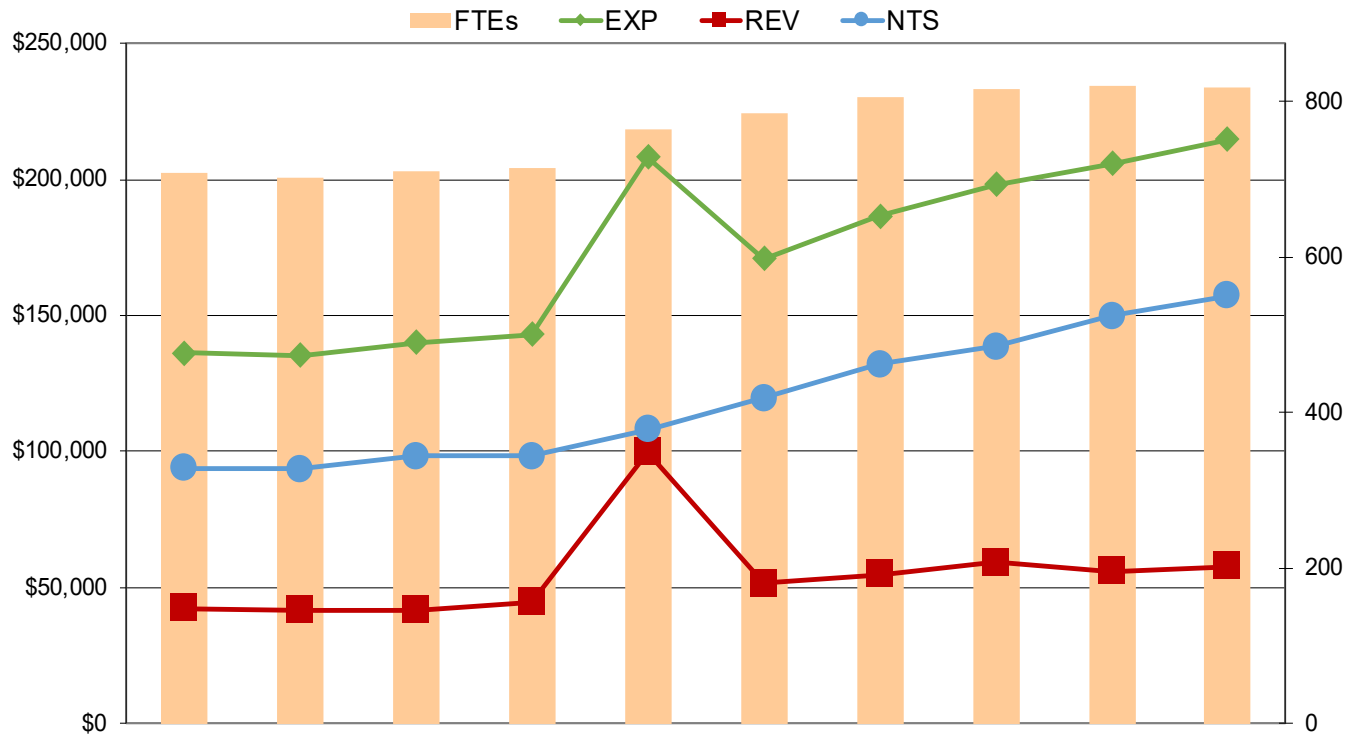
DEPARTMENT OF HUMAN SERVICES
DEPARTMENT BUDGET SUMMARY

Authorized FTEs by Line of Business

	FY 2026 FTEs Adopted	FY 2027 Permanent FTEs Adopted	FY 2027 Temporary FTEs Adopted	FY 2027 Total FTEs Adopted
Departmental Management and Leadership	75.10	73.85	-	73.85
Economic Independence Division (EID)				
EID Management and Administration	11.00	11.00	-	11.00
Community Assistance	19.00	19.00	-	19.00
Public Assistance	55.80	57.80	-	57.80
Employment Services	38.00	38.00	-	38.00
Housing Assistance and Homeless Programs	33.90	33.90	-	33.90
EID Subtotal	157.70	159.70	-	159.70
Behavioral Health Division (BHD)				
BHD Management and Administration	20.00	19.00	-	19.00
Psychiatric Services	19.40	19.06	-	19.06
Client Service Entry	55.25	47.50	4.75	52.25
Outpatient Services	71.80	72.64	-	72.64
Specialized and Residential Services	56.00	56.00	-	56.00
BHD Subtotal	222.45	214.20	4.75	218.95
Aging and Disability Services Division (ADSD)				
ADSD Management and Administration	8.50	8.50	-	8.50
RAFT Program	11.50	11.75	-	11.75
Clinical Developmental Services	35.00	35.00	-	35.00
Community Supports & Coordination	39.90	39.75	0.15	39.90
ADSD Subtotal	94.90	95.00	0.15	95.15
Public Health Division (PHD)				
PHD Management and Administration	44.40	46.50	0.40	46.90
School Health	68.82	73.82	-	73.82
Community Health Services	36.00	31.50	-	31.50
Community Health Protection	21.00	17.00	-	17.00
PHD Subtotal	170.22	168.82	0.40	169.22
Child and Family Services Division (CFSD)				
CFSD Management and Administration	14.00	14.00	-	14.00
Behavioral Healthcare	35.85	35.85	-	35.85
Child Welfare	37.50	38.50	-	38.50
Planning and Support Services	12.00	12.00	-	12.00
CFSD Subtotal	99.35	100.35	-	100.35
Total	819.72	811.92	5.30	817.22

* FY 2026 Adopted FTE count includes temporary FTEs in the following lines of business: PHD Management and Administration (0.40 FTE), BHD Client Service Entry (4.75 FTEs), and ADSD Community Supports and Coordination (0.15 FTE).

EXPENDITURE, REVENUE, NET TAX SUPPORT, AND FULL-TIME EQUIVALENT TRENDS



	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
\$ in 000s	Actual	Actual	Actual	Actual	Actual *	Actual	Actual	Actual	Adopted Budget	Adopted Budget
EXP	\$136,105	\$135,257	\$140,083	\$143,077	\$208,011	\$170,966	\$186,671	\$197,968	\$205,780	\$214,789
REV	\$42,322	\$41,857	\$41,840	\$44,797	\$99,861	\$51,359	\$54,690	\$59,271	\$55,856	\$57,683
NTS	\$93,783	\$93,400	\$98,243	\$98,280	\$108,150	\$119,607	\$131,981	\$138,697	\$149,924	\$157,106
FTEs	709.02	702.62	710.22	714.62	764.67	785.17	806.52	816.97	819.72	817.22

* Beginning in FY 2022, actual expenditures and revenues received reflect the first year of implementing new Governmental Accounting Standard Board (GASB) standards for Statement No. 87 on leases and Statement No. 96 for subscription-based software. See the County Government GASB Summary for department details in the front section of the budget book.

Fiscal Year	Description	FTEs
FY 2018	■ The County Board added 2.20 Developmental Disability Specialists (\$230,302) to manage higher caseload levels due to recent state action to eliminate the Medicaid waitlist and settle those individuals on the list in their home community. Most of the position costs are reimbursed by Medicaid. Medicaid reimbursements increased by \$219,408. ■ The County Board added on-going funding for Doorways (\$129,000) and one-time funding the Arlington Food Assistance Center (\$50,000). ■ Added one Psychiatrist (\$236,000) through a reallocation of contractual services funds. Most DHS psychiatrists are currently contractors. These conversions are part of a multi-year effort to move from contractors to permanent staff in this area to address retention, care quality, and standardization of services.	2.20
	■ Added a School Nurse (\$100,413) to restore the staffing ratio of one nurse to every two schools. The School Nurse is funded from savings generated from reducing the Crystal City, Potomac Yard, and Crystal City Tax Increment Financing Area (TIF) from 33 percent to 30 percent. ■ Decreased housing grant funding by \$524,000. Total funding for housing grants is \$9,153,755, consisting of \$7,553,755 in ongoing funding and \$1,600,000 in one-time funding. This budget includes \$1,000,000 in additional ongoing funding for housing grants, funded through a reallocation within DHS. ■ Added ongoing funding for increased rent (\$288,142) and contracted services (\$40,493) associated with the Sequoia Plaza Complex. ■ Non-personnel funding reduced in Auxiliary Grants (\$11,560), Children Services Act (CSA) funding (\$1,383,000) to align budget with actuals with no service impact, Parent Infant Education (PIE) Grant (\$305,422), conclusion of Substance Abuse and Mental Health Services Administration (SAMHSA) Grant (\$69,745) and Refugee Resettlement (\$13,875). These decreases were partially offset by increases for operating and contractual services (\$158,003), Project Planning Grant (\$72,200), Crisis Intervention Team (CIT) security budget (\$12,531), Mobile Children's Crisis Stabilization Allocation (\$208,929), Title IV-E Adoption Assistance (\$35,934), and Title IV-E Foster Care Assistance (\$296,037). ■ Fee revenue increased for new Substance Abuse Case Management and Office Based Opioid Treatment fees (\$66,000), increased Agency on Aging revenue (\$104,772). ■ Grant revenue increased for Mobile Children's Crisis Stabilization Allocation Program (\$208,929), CIT Security (\$12,531), Virginia Department of Social Services (VDSS) Programs (\$396,597), Project Planning Grant (\$72,200), Medicaid Waiver Design (\$54,157), Title IV-E Adoption Assistance (\$35,934), Title IV-E Foster Care Assistance (\$296,037), and Auxiliary Grants funding (\$11,560).	1.00

Fiscal Year	Description	FTEs
	Grant revenue decreased in CSA funding (\$1,410,293) to align budget with actuals with no service impact, Parent-Infant Education Grant (\$143,832), Tuberculosis Grant (\$5,000), Senior Adult Mental Health reimbursement (\$49,509), Refugee Resettlement funding based on FY 2016 service levels (\$13,875), One-Stop Workforce Center co-location funding from the Northern Virginia Community College (\$25,000), and the conclusion of the SAMHSA Grant (\$100,000).	
	<i>The County Board took action after the FY 2018 budget was adopted to approve the addition of an Administrative Assistant IV position (\$3,800, 0.05 FTE) in FY 2017 closeout.</i>	0.05
	<i>The County Board took action after the FY 2018 budget was adopted to approve the addition of a temporary grant funded Management Specialist through the conversion on non-personnel funds (\$37,240, 0.50 temporary FTE) which was approved by the County Board in FY 2017 closeout.</i>	0.50
	<i>The County Board took action after the FY 2018 budget was adopted to approve the conversion of non-personnel grant funds into a Mental Health Therapist III position (\$46,000, 1.0 temporary FTE) which were approved by the County Board in FY 2017 closeout.</i>	1.00
	<i>The County Board took action after the FY 2018 budget was adopted to approve a Mental Health Therapist II position (\$102,061, 1.0 FTE) and an Administrative Specialist position (\$43,686, 0.50 FTE) for the RAFT Program which were approved in October 2017.</i>	1.50
FY 2019	The County Board added \$184,000 in one-time funding to fund a Youth Mental Health Therapist for two years (\$184,000).	1.00
	Added a grant-funded Nurse Practitioner for the Office Based Opioid Treatment Program through the reallocation of existing non-personnel funds (\$70,000).	0.50
	Added a psychiatrist position (\$207,042) through a reallocation of contractual services funds. Most DHS psychiatrists are currently contractors. These conversions are part of a multi-year effort to move from contractors to permanent staff in this area to address retention, care quality, and standardization of services.	1.00
	Added an Administrative Technician I (\$50,484) that was transferred from the Housing Choice Voucher Program to the Economic Independence Division's Management & Administration.	0.75
	Eliminated non-essential contingency funding for Behavioral Health Division contracts (\$80,000).	
	Reduced funding for the residential program that provides adults with developmental disabilities with independent living options, supervised apartments, and group homes (\$300,000).	
	Eliminated an unfunded Volunteer Services Program Coordinator temporarily transferred to the Community Planning & Housing Development Fund for the One-Stop Arlington Permitting Initiative.	(1.00)
	Eliminated a filled Administrative Technician responsible for tracking, retrieving and delivering archived records (\$81,017). DHS will enlist a	(1.00)

Fiscal Year	Description	FTEs
	County contractor for approximately \$12,000 per year to deliver and pick up files from offsite storage as needed. The net reduction is \$69,017.	
	Eliminated a vacant Eligibility Worker (\$105,493) that evaluates whether clients qualify for a variety of public assistance programs.	(1.00)
	Eliminated six positions (\$653,683) and a reduction in funding to the REEP program (\$171,901). The positions to be eliminated include a filled Management Specialist (\$104,402, 1.0 FTE), a filled Administrative Program Manager (\$163,121, 1.0 FTE), a filled Employment Services Supervisor (\$116,680, 1.0 FTE), and three Employment Services Specialist (two filled and one vacant) (\$269,480, 3.0 FTEs) at the Arlington Employment Center (AEC). The reduction in the level of funding to REEP, the English as a Second Language Program operated by Arlington Public Schools totals \$171,901.	(6.00)
	Eliminated a filled Office Supervisor position in the Financial and Administrative Support Services (\$95,603).	(1.00)
	Eliminated a vacant Administrative Technician that manages all the medication orders for clients with Latent TB Infection (LTBI) and for clients with Active TB Disease (TB) (\$80,121).	(1.00)
	Eliminated a vacant Management Specialist (\$105,727) which serves as the Clinic Practice Manager for all Public Health clinics including: family planning, maternity care, immunization, and sexually transmitted infections.	(1.00)
	Eliminated the Laboratory Services Program. Of the six current positions, four have been eliminated (\$449,359) and the two remaining positions and contracted services funding (\$83,238) have been transferred to other lines of business.	(4.00)
	Eliminated a vacant Administrative Technician that provides pharmacy services to BHD clients including managing the sample medication program, as well as stocking medication orders and applications for the Patient Assistance Programs (PAP) (\$79,032). This action includes a reduction in funds for a contract Pharmacist (\$17,200).	(1.00)
	Non-personnel decreased primarily due to the removal of FY 2018 one-time funding for the Housing Grants Program (\$1,600,000) and Arlington Food Assistance Center (\$50,000). Reductions in Fostering Futures (\$72,533), Special Needs Adoption (\$135,889), Auxiliary Grants (\$65,158), the Workforce Innovation and Opportunity Act (WIOA) Grant (\$147,462), and the homemaker program allocation in the Agency on Agency Area Plan (\$129,008).	
	Decreased non-personnel expenses were partially offset by increased cost for: Contracted Services (\$48,442); Sequoia Plaza rent (\$160,643); Children Services Act (CSA) (\$102,551); a three-year grant from the Virginia Foundation for Healthy Youth (\$149,999); IV-E Adoption (\$204,181); Fostering Futures (\$72,533); the addition of a pre-employment physicals budget (\$176,269); additional funding for the RAFT Program for Discharge Planning (\$373,443); and the addition of \$446,465 in ongoing funding and \$707,109 in one-time funding for housing grants.	

Fiscal Year	Description	FTEs
	- Fee revenue increased due to new client fees for sexually transmitted infections testing, pharmaceuticals and clinic visits (\$12,000). - Grant revenue increased due to additional funding for: RAFT Program for Discharge Assistance Planning (\$500,000); the WIC Breastfeeding Peer Counselor grant (\$9,060); a Virginia Department of Health Cooperative award (\$41,736); Child Welfare Substance Abuse (\$18,671); a three-year grant from Virginia Foundation for Healthy Youth (\$149,999); Title IV-E Adoption Assistance (\$102,091); adjustments to the projected amounts for the Agency on Aging Area Plan (\$56,298); Medicaid Prescreening (\$10,000); and Virginia Department of Social Services (VDSS) Programs (\$568,739). - Increased revenues were partially offset by reductions to the: Emergency and Preparedness Program grant (\$17,594); Parent-Infant Education Grant (\$18,438); Tuberculosis Grant (\$2,000); Customer Service Center from the Agency on Aging Area Plan (\$76,481); Refugee Resettlement (\$16,125); Title IV-E Foster Care Assistance (\$38,571); Special Needs Adoption (\$135,889); Community living home based care program (\$41,657) as part of the Agency on Aging Area Plan; Virginia Department of Behavioral Health and Developmental Services (VDBHDS) allocation (\$49,623); and the conclusion of the Childcare Quality Initiative Grant (\$20,914). <i>The County Board took action after the FY 2019 budget was adopted to accept and appropriate grant funds from the Virginia Department of Social Services to partially fund Medicaid eligibility determination (\$277,057) and to approve the addition of six positions for Medicaid expansion in September 2018, including four Eligibility Workers (\$366,432), one Administrative Technician I (\$76,296), and one Eligibility Supervisor (\$110,850).</i>	6.00
FY 2020	- The County Board added one-time funding to the Arlington Food Assistance Center (\$37,500) for total funding of \$515,425, or 98 percent of their request. - The County Board increased funding to Doorways by \$46,000 for the Domestic and Sexual Violence Hotline (\$16,172 in one-time and \$29,828 in ongoing). - The County Board approved the creation of 1.50 FTEs that the Community Services Board requested (\$162,172). It will be at their discretion working with DHS on which positions will be filled. - Added a Public Health Nurse (\$100,113) and Clinic Aide positions (\$96,129) in Public Health Division's School Health line of business for two new schools scheduled to open in the fall of 2019. - Reduced wireless service charges as part of a County-wide review of wireless service providers (\$30,856). - Eliminated an unfunded Human Services Clinician II (\$98,991) and a Human Services Specialist (\$97,245) in Economic Independence Division's Community Assistance line of business.	1.50 2.55 (2.00)

Fiscal Year	Description	FTEs
	Added a grant funded Management Specialist (\$66,150) transferred from the Housing Choice Voucher Program to the Economic Independence Division's Housing Assistance and Homeless line of business.	0.75
	Eliminated an Employment Services Supervisor (\$116,680, 1.0 FTE) and two Employment Services Specialists (\$150,575, 2.0 FTEs), partially offset by the increase of an Employment Services Specialist (\$93,232, 1.0 FTE) and an Employment Services Administrator (\$196,579, 1.0 FTE) in Economic Independence Division's Employment Services line of business, which was approved by the County Board in the FY 2019 adopted budget.	(1.00)
	Added a Mental Health Therapist III (\$86,849) and a Nurse Practitioner (\$140,000) through reallocations of non-personnel funds in Behavioral Health Division's Psychiatric Services line of business.	2.00
	Added a Mental Health Therapist III (\$86,000, 1.0 FTE) through a reallocation of overtime funds previously budgeted for temporary staff, a technical correction to increase a Management Analyst (\$27,795, 0.25 FTE), partially offset by the decrease of an unfunded Mental Health Therapist (0.50 FTE) in Behavioral Health Division's Client Services Entry.	0.75
	Added a grant funded Human Services Aide (\$35,467) through a conversion of a temporary position in Aging and Disability Division's Agency on Aging line of business.	0.50
	Eliminated an unfunded Management Specialist in Child and Family Services Division's Planning and Support Services line of business.	(0.75)
	Eliminated a vacant Human Resources/OD Specialist (\$29,478).	(0.25)
	- Re-aligned the Arlington Employment Center from a bureau to a program. Eliminated the following positions: - Two filled Employment Services Specialist (\$190,167) - A filled Employment Development Specialist (\$94,418) - A vacant Employment Center Director position (\$196,579) - A filled Management Specialist position (\$118,364)	(5.00)
	Eliminated a vacant Human Services Aide position (\$39,387) who provides clinical and administrative support to Clarendon House's nursing and clinic staff.	(0.50)
	Reduced the Director's Office training budget by \$50,000.	
	Reduced the Sequoia Plaza Common Area Maintenance budget by \$100,000.	
	Reduced the Adult Services program in Aging and Disability Services Division by \$30,000.	
	Eliminated the \$10,000 local portion of the Developmental Disability Services Residential Program.	
	Increased funding for the Housing Grant Program (\$621,264), including support for raising the maximum allowable rent limits which have not changed since 2010, and replaces the share of one-time dollars with ongoing funding.	
	Increased the projection for the Children's Services Act funds (\$176,047).	

Fiscal Year	Description	FTEs
	- Increased Sequoia Plaza rent (\$259,574). - Increased revenues due to: Community Services Board (\$49,379) for increases in Medicaid and client fees for mental health services, Agency on Aging Area Plan (\$39,519), Virginia Department of Social Services (VDSS) Programs (\$90,216), Medicaid Prescreening (\$15,000), RAFT Program for Discharge Assistance Planning (\$225,652) due to additional funding, Virginia Department of Behavioral Health and Developmental Services (VDBHDS) allocation (\$30,741), the Virginia Homeless Solutions Program VHSP Grant (\$67,709), Department of Behavioral Health and Developmental Services DBHDS Grant (\$696,930), Auxiliary Grants Program (\$22,490), PIE Medicaid (\$48,312), PIE Medicaid/Part C Clinic Option (\$42,283), and Vital statistics revenue (\$63,836). These increases were offset by decreases in: the Community Services Board Mental Health Outpatient Grant (\$12,753); the three-year grant from Virginia Foundation for Healthy Youth (\$149,999); Refugee Resettlement Program (\$10,000); Women, Infant, and Children grant award (\$93,144); and PIE Medicaid/Part C State Plan Option (\$46,620). <i>The County Board took action after the FY 2020 budget was adopted to approve the addition of two grant-funded Clinic Aides (\$74,588, 2.0 FTE) for STEP-VA implementation and two grant-funded Mental Health Therapists (\$224,250, 2.0 FTE) in the Behavioral Health Division; a grant-funded Human Services Clinician (1.0 FTE) and temporary Management Specialist (0.1 FTE) for the Child Advocacy Center in the Child and Family Services Division (\$118,674); and a reallocation of grant-funded non-personnel funds to create an Administrative Technician (\$65,423, 1.0 FTE) position in the Behavioral Health Division and to increase the hours of a Facilities Maintenance Mechanic (\$13,317, 0.25 FTE) in the Director's Office; authorized the transfer of a Human Services Specialist (\$98,288, 1.0 FTE) from the Circuit Court Judiciary to the Behavioral Health Division; and added a grant-funded Management Specialist (\$115,000, 1.0 FTE) for medical reserve corps coordination in the Public Health Division.</i> <i>The County Board took action after the FY 2020 budget was adopted to approve the following technical adjustments to align the department's FTE authorization count with the Human Resources Department and the Department of Management and Finance: a grant-funded Mental Health Therapist (1.0 FTE) for Diversion First in the Behavioral Health Division, a grant-funded Management Specialist (0.25 FTE) for VICAP in the Aging and Disability Services Division, a re-classification and increase of a Human Services Clinician II position to a Management Specialist (0.25 FTE) through the conversion of non-personnel funds for Project Peace in the Director's Office, and eliminated a temporary FTE (0.50 FTE) in the Economic Independence Division's Management and Administration line of business. All positions were budgeted through prior board action.</i>	8.35
		1.00
FY 2021	Added a Management Analyst position (housing locator) (\$105,618) and a Management Specialist position (case manager) (\$91,923) to the Permanent Supportive Housing program in the Economic Independence Division's Housing Assistance line of business.	2.00

Fiscal Year	Description	FTEs
	Added a Developmental Disability Specialist position (\$92,484, \$80,000 revenue) for support coordination in the Aging and Disability Division's Developmental Disability Services line of business.	1.00
	Added a Mental Health Therapist II (\$111,362) for the Behavioral Health Court Docket in the Behavioral Health Division's Specialized and Residential Services lines of business.	1.00
	Re-allocated non-personnel funds for the addition of an Administrative Assistant (\$12,203) in the Behavioral Health Division's Psychiatric Services line of business.	0.25
	Re-allocated non-personnel funds for the addition of a temporary staff person (\$6,000) at the Adult Day Program in the Aging and Disability Division's Community Supports and Coordination line of business.	0.15
	Increased funding for the Housing Grant Program (\$801,781), including \$64,158 to fund the increase in Maximum Allowable Rent and \$737,623 to fund the annual ongoing increase.	
	Increased funding for the Permanent Supportive Housing Program (\$412,554).	
	Increased Sequoia Plaza rent (\$243,995).	
	Increased the projection for the Children's Services Act funds (\$184,848).	
	Increased the Homeless Services Center Contract (\$130,034).	
	Increased revenues due to: Virginia Department of Social Services (VDSS) Programs (\$244,249), Virginia Department of Behavioral Health and Developmental Services (VDBHDS) unrestricted state funding for mental health allocation (\$817,584), Virginia Homeless Solutions Program (VHSP) Grant (\$33,504), Department of Behavioral Health and Developmental Services (DBHDS) Grants (Pharmacy Grant \$100,000, STEP-VA \$54,736, STEP-VA Primary Care \$164,095, STEP-VA Outpatient \$224,250), Virginia Quality Childcare Grant (\$24,000), Auxiliary Grants Program (\$40,000), Virginia Department of Health Cooperative Award for mandated programs (\$62,047), VOCA Grant (\$116,674), workforce development services (\$26,050), and vital statistics (\$3,600) due to new fees. These increases were offset by decreased in: Workforce Innovation and Opportunity Act (WIOA) Grant (\$49,218), One-Stop Center Cost Allocation Plan as a result of Employment Services reorganization (\$41,592), Crisis Stabilization Grant (\$273,852), and PIE Medicaid/Part C Clinic Option (\$64,483)	
	<i>The County Board took action after the FY 2021 budget was adopted to increase personnel funding due to salary adjustments resulting from job family studies (\$1,418,592) and approved the following positions:</i>	
	<i><u>Economic Independence Division:</u> added grant-funded Management Specialist positions (\$124,433, 1.25 FTE) and grant-funded Eligibility Worker position (\$44,070, 0.50 FTE) for the expansion of the Permanent Supportive Housing Program; added a Food Security Position (\$100,050, 1.0 FTE).</i>	2.75
	<i><u>Behavioral Health Division:</u> added a grant-funded Human Services Specialist (\$89,587, 1.0 temporary FTE) for the Behavioral Health Docket; added a grant-funded Behavioral Health Specialist (\$104,000,</i>	5.75

Fiscal Year	Description	FTEs
	<i>1.0 FTE) for the Permanent Supportive Housing expansion; added a grant-funded Behavioral Health Specialist (\$89,000, 1.0 FTE) and a Psychiatrist (\$89,000, 0.25 FTE) for Forensic Discharge Grant expansion; added a grant-funded Human Services Specialist (\$43,832, 0.50 FTE) for the Medication Assisted Treatment Program; added a three-year term grant-funded Behavioral Health Therapist (\$320,398, 1.0 FTE) and Behavioral Health Specialist (\$292,077, 1.0 FTE) for opioid prevention case management.</i>	
	<i><u>Child and Family Services Division:</u> added a grant-funded Management Specialist (\$78,000).</i>	1.00
	<i><u>Aging and Disability Services Division:</u> added a grant-funded Management Specialist position (\$79,945) for VICAP data coordination.</i>	1.00
FY 2022	▪ The County Board added funding for a one percent merit pay adjustment, a five percent increase in the range, and an increase to the one-time bonus for staff from \$500 to approximately \$900. ▪ The County Board restored funding for a previously frozen Administrative Specialist in the Child and Family Services Division (\$88,958 expense; \$33,804 revenue; \$55,154 net tax support). ▪ The County Board added funding for the Housing Grants Program (\$1,524,225) to continue implementing alternative COVID-related procedures (\$1,036,512 ongoing) and for reducing client income requirements from 40 percent to 30 percent (\$47,713 one-time; \$440,000 ongoing). The total funding for the Housing Grant Program is \$14,208,262, including an additional \$2,492,331 to fund the annual ongoing increase (\$1,180,784 is one-time funding) and \$61,332 to fund the increase in Maximum Allowable Rent. ▪ Added a Public Health Nurse (\$55,967, 0.50 FTE) and Clinic Aide (\$55,352, 0.75 FTE) for the new schools. ▪ Added a Physician Assistant (\$140,946, 1.00 FTE), Psychiatric Nurse (\$112,901, 1.00 FTE), and an Emergency Services Clinician (\$125,393, 1.00 FTE) for the behavioral health crisis care system. ▪ Added a grant-funded Human Services Clinician II (\$107,727) for foster care prevention. ▪ Made technical adjustments to temporary FTEs in the Behavioral Health Division (added 4.25 FTEs) and the Public Health Division (removed 1.10 FTEs). ▪ Transferred a part-time Administrative Technician (\$32,436) to the Housing Choice Voucher Fund. ▪ Eliminated a vacant Human Services Specialist (\$95,999) in the Clarendon House Program. ▪ Reduced the information technology consultant budget (\$36,235) in the Director's Office. ▪ Eliminated three vehicles from the department's fleet (\$13,931). ▪ Reduced the consultant budget (\$46,013) in the Economic Independence Division.	1.25 3.00 1.00 3.15 (0.40) (1.00)

Fiscal Year	Description	FTEs
	▪ Reduced the Emergency Lodging Program’s budget (\$11,000). ▪ Reduced the grant to the Shirlington Employment and Education Center (SEEC) (\$25,000). ▪ Transferred Title IV-E trust and agency funds to the department’s General Fund (\$468,429). ▪ Reduced the Children Service’s Act (CSA) budget (\$448,500). ▪ Eliminated the contract with Capital Caring budgeted in Non-Departmental (\$14,051). ▪ Increased State Opioid Response grant revenue and associated non-personnel expenditures (\$50,000). ▪ Increased Children’s Regional Crisis Response grant revenue (\$1,281,610) and associated non-personnel expenditures (\$1,203,610). ▪ Increased federally funded Kinship Navigator grant revenue and associated non-personnel expenditures (\$70,000). ▪ Increased Virginia Tobacco Settlement Fund grant revenue and associated non-personnel expenditures (\$150,000). ▪ Increased federally funded Title IV-E Adoption grant revenue and associated non-personnel expenditures (\$98,449). ▪ Increased contractual services for an enhanced withdrawal management program (\$1,487,747) and increased a revenue cost sharing agreement with Alexandria (\$434,424). ▪ Decreased Title IV-E Foster Care grant revenue and associated non-personnel expenditures (\$85,152). ▪ Decreased Virginia Homeless Solutions Program (VHSP) grant revenue and associated non-personnel expenditures (\$122,266). ▪ Decreased Parent Infant Education (PIE) grant-revenue and associated non-personnel expenditures (\$211,995). ▪ Other non-personnel expenses increased due to: Sequoia Plaza rent and operating expenses (\$307,321), various Department of Behavioral Health and Developmental Services (DBHDS) state grants (\$166,217), the Auxiliary Grants Program (\$35,000), contractual services (\$112,047), grant-funded Same Day Access (\$49,980), contractual increases resulting from the living wage increase from \$15 to \$17 per hour (\$290,126), enhanced behavioral health crisis care system (\$104,799 ongoing and \$90,000 one-time), and contractual increases for residential mental health group homes (\$314,090 ongoing and \$166,120 one-time). ▪ Increased revenues due to: Virginia Department of Behavioral Health and Developmental Services (VDBHDS) unrestricted state funding for mental health allocation (\$723,809), Auxiliary Grants Program (\$28,000), High Intensity Drug Trafficking Areas (HIDTA) allocation for residential treatment of substance use disorders (\$41,550), and transfer in from Title IV-E Adoption and Foster Care funds held in a trust and agency account (\$468,429). These increases are partially offset by decreases in: Virginia Department of Social Services (VDSS) Programs (\$76,408), PIE-Medicaid (\$35,000), Workforce Innovation and Opportunity Act (WIOA) Grant	

Fiscal Year	Description	FTEs
	(\$74,927), Vital Statistics (\$25,908), Swimming Pools revenue (\$35,455), and RAFT for DAP Funds (\$164,256).	
	■ In FY 2021 closeout, funding was added for a one percent merit pay adjustment (\$370,868), a one-time bonus for staff of \$450 (\$389,600), and one-time retention bonuses (\$140,000). ■ The County Board took action after the FY 2022 budget was adopted to add the following positions:	
	<u>Departmental Management and Leadership Division:</u> Re-allocated one-time grant funds to establish a limited-term grant-funded Management Analyst for improving data-driven service integration efforts.	1.00
	<u>Economic Independence Division:</u> Added a grant-funded Senior Management Analyst (\$140,820, 1.00 FTE), grant-funded Eligibility Worker (\$25,518, 0.25 FTE), grant-funded Human Services Specialist (\$104,276, 1.00 FTE) for expanding the Permanent Supportive Housing Program in the Housing Assistance and Homeless Programs Bureau; re-allocated \$57,613 in operating grant funds to establish a grant-funded Eligibility Worker (0.80 FTE) for the Energy Assistance Program in the Public Assistance Bureau; and added a limited-term grant-funded Employment Services Specialist (1.00 FTE) for the Workforce Development Program in the Employment Services Bureau.	4.05
	<u>Public Health Division:</u> Re-allocated \$113,222 in operating grant funds to establish an Infant Development Specialist (1.00 FTE) for the Parent Infant Education Program in the School Health line of business.	1.00
	<u>Behavioral Health Care Division:</u> Added a grant-funded Behavioral Health Specialist (\$129,919, 1.00 FTE) for STEP-VA veteran programs in the Management and Administration line of business; added two positions in the Psychiatric Services Bureau: a limited-term grant-funded Psychiatrist (0.188 FTE) for the First Episode Psychosis Program and a limited-term grant-funded Psychiatrist (\$20,120, 0.063 FTE) for outpatient mental health services; added several positions in the Outpatient Bureau: a grant-funded Behavioral Health Specialist (\$91,529, 1.00 FTE) for the expansion of the Permanent Supportive Housing Program, a grant-funded Behavioral Therapist III (\$125,741, 1.00 FTE) for outpatient mental health services, a grant-funded Peer Recovery Specialist (\$46,076, 0.5 FTE) for outpatient mental health services, a limited-term grant-funded Behavioral Therapist II (1.00 FTE) for the First Episode Psychosis Program; added a grant-funded Behavioral Health Therapist (Licensed) (\$36,006, 0.25 FTE) for the Forensic Case Management program in the Residential and Specialized Clinical Services Bureau; and transferred a clinic aide (1.00 FTE) to the Aging and Disability Division.	4.00
	<u>Child and Family Services Division:</u> added a grant-funded Peer Recovery Specialist (\$77,000, 1.00 FTE) for the STEP-VA program in the Behavioral Healthcare Bureau.	1.00
	<u>Aging and Disability Services Division:</u> added a grant-funded Human Services Clinician (\$55,193, 0.50 FTE) for the Arlington Adult Day Program in the Community Support and Coordination Bureau; transferred a Clinic Aide (1.00 FTE) from Behavioral Health Division's	1.50

Fiscal Year	Description	FTEs
	<i>Psychiatric Services line of business and reclassified to a Public Health Nurse in the Senior Adult Mental Health line of business.</i>	
	As a part of FY 2021 close-out, the County Board approved ARPA funding for the Back2Work Program (\$130,000), Crisis Intervention Center (\$717,121, 16.00 FTEs), homeless services equity and engagement (\$70,730, 1.00 FTE), Marcus Alert Program coordinator (\$36,973, 1.00 FTE), and a human services emergency management position (\$35,129 budgeted in Non-Departmental, 1.00 FTE).	19.00
FY 2023	- The County Board added funding for an additional one percent merit pay adjustment for a total increase of 5.25 percent, increased the pay-for-performance budget by an additional 0.5 percent, increased the pay range movement to five percent, and approved the additional changes: a one-time increase in shift differential pay from \$0.75 to \$1.00 per hour for the B shift and from \$1.00 to \$1.30 per hour for the C shift (\$2,866), a one-time increase in language premium from \$0.69 to \$0.92 per hour (\$71,529), an optional one-time cash-out of 40 hours of compensation time for those with balances of 80 or more (\$66,970), and a one-time bonus for clinical service employees (\$828,640). - The County Board added one-time funding for frontline human service non-profits (\$650,000), one-time day programming support for CSB clients with developmental disabilities (\$250,000), a one-time inflationary increase for electricity (\$140,905), and one-time contractual increases due to inflation (\$93,606). - Added an Emergency Services Behavioral Therapist in the Behavioral Health Division's Client Services Entry Bureau by reallocating \$128,792 in existing operating funds. - Added a Behavioral Health Therapist in the Child and Family Services Division's Behavioral Healthcare Bureau by reallocating \$128,791 in existing operating funds. - Added a Human Services Clinician (\$119,721) for the Adult Protective Services Program in the Aging and Disability Services Division's Community Support and Coordination Bureau. - Added a Virginia Department of Behavioral Health and Developmental Services opioid response grant (\$150,398) which funds a limited-term Peer Recovery Specialist (\$85,203) and non-personnel (\$65,195). - Technical adjustment to re-align the ARPA funded Crisis Intervention Center FTE count from 16.00 FTEs to 15.00 FTEs (-\$141,975). - Added one-time funding for the Housing Grant Program (\$2,352,509), including \$14,328 to fund the increase in Maximum Allowable Rent. - Added ongoing funding for the Permanent Supportive Housing Program (\$588,046). The total local budget is \$3,657,065. - Added Virginia Department of Health Epidemiology and Laboratory Capacity for Infectious Disease grant revenue and associated non-personnel expenditures (\$1,551,035).	1.00 1.00 1.00 1.00 (1.00)

Fiscal Year	Description	FTEs
	■ Added Children’s Regional Crisis Response grant revenue and associated non-personnel expenditures (\$1,531,867). ■ Increased Title IV-E Prevention grant revenue and associated non-personnel expenditures (\$110,919). ■ Increased Workforce Innovation & Opportunity Act grant revenue and associated non-personnel expenditures (\$296,826). ■ Other non-personnel increases due to: Sequoia Plaza rent and operating expenses (\$321,867), contractual increases (\$733,432), Culpepper Garden Senior Living Facility (\$70,152), the Auxiliary Grants Program (\$140,097), Mental Health Unrestricted Funds (\$236,204), state funding for the Permanent Supportive Housing Program (\$300,945), and changes in the Children’s Services Act vendor rate (\$145,341). ■ Other revenue changes included increases to: STEP-VA Outpatient Funds unrestricted state funding for mental health services (\$203,959), state allocation for case management and residential and habitation for Developmental Disabilities Services (\$59,184), Urban Areas Security Initiative (UASI) grant (\$115,000), Family Planning Grant (\$72,442), Virginia Department of Health Cooperative Agreement (\$111,537), Department of Behavioral Health and Disability Services (DBHDS) grant (\$598,028), High Intensity Drug Trafficking Areas (HIDTA) allocation for residential treatment of substance use disorders (\$41,550), and Auxiliary Grants Program (\$112,078). These increases were partially offset by decreases to: Virginia Homeless Solutions Program (VHSP) Grant (\$67,415), Workforce Innovation and Opportunity Act (WIOA) Grant (\$74,927), Virginia Department of Social Services Federal Adoption Assistance Allocation (\$47,762), and vital statistics (\$96,156). ■ As a part of FY 2021 close-out, the County Board approved additional allocations of the remaining ARPA funding for programs based on the Guiding Principles presented by the County Manager in September; the Board directed the County Manager to include funding for these programs in the FY 2023 adopted budget including: ■ Crisis Intervention Center Expansion (\$1,721,086 total, 16.00 FTEs, \$1,625,199 personnel, \$95,887 non-personnel) in the Behavioral Health Division’s Client Services Entry line of business. Note: The FY 2023 adopted budget reflects one fewer position (\$141,975, 1.00 FTE) for the CIC after DHS staff later determined that appropriate staffing levels could be established with an adjustment to position types. ■ Homeless Services Equity and Engagement Program (\$196,918 total, 1.00 FTE, \$110,918 personnel, \$86,000 non-personnel) in the Economic Independence Division’s Housing Assistance and Homeless Programs line of business. ■ Marcus Alert Coordinator (\$110,919, 1.00 FTE) in the Behavioral Health Division’s Residential and Specialized Clinical Services line of business. ■ Human Services Emergency Management (\$105,388 budgeted in Non-Departmental, 1.00 FTE) in the Departmental Management and Leadership Division.	

Fiscal Year	Description	FTEs
	▪ Back2Work (\$385,000 one-time) in the Economic Independence Division's Employment Services line of business. ▪ Additional ARPA funding for DHS programs are budgeted in Non-Departmental include Eviction Prevention (\$1,385,432 one-time) and Customer Service Center (\$164,486 one-time).	
	▪ <i>The County Board took action after the FY 2023 budget was adopted to add the following positions:</i>	
	<u>Departmental Management and Leadership Division:</u> Added a Security Coordinator (\$121,475) for managing security protocols. Reclassified a 1.00 FTE Physician to two full-time positions (Communications Specialist, Contract Specialist). Added a grant-funded Management Specialist (0.50 FTE).	2.50
	<u>Public Health Division:</u> Transferred a 1.00 FTE Physician to Departmental Management and Leadership Division	
	<u>Economic Independence Division:</u> Re-allocated \$102,416 in non-personnel grant funds to create a grant-funded Human Services Specialist for case management support	1.00
	<u>Behavioral Health Care Division:</u>	8.50
	▪ Re-allocated \$52,798 in non-personnel funds to create a Behavioral Health Specialist (Licensed) (0.50 FTE) to support substance use disorder services. ▪ Re-allocated \$97,762 in non-personnel funds to create a Peer Recovery Specialist (1.00 FTE) to support the Assertive Community Treatment program. ▪ Reallocated non-personnel grant funds to create two-year limited-term Behavioral Health Therapist (Licensed) (1.00 FTE) funded through Virginia Department of Behavioral Health and Developmental Services - STEP-VA (DBHDS) carryover to support the intake process. ▪ Grant-funded Management Specialist (1.00 FTE, \$98,475) to support data analytics funded through DBHDS STEP-VA Ancillary Services. ▪ Grant-funded Behavioral Health Specialist (1.00 FTE, \$121,863) to support the Arlington Behavioral Health Docket Diversion program funded by DBHDS. ▪ Reclassified a temporary Human Services Specialist (1.00 FTE, \$68,869) to a permanent position to support the Behavioral Health Docket Diversion Program funded by DBHDS. ▪ Limited-term grant-funded Peer Recovery Specialist (1.00 FTE) to support the Mobile Support Team (MoST) funded by Substance Abuse and Mental Health Services Administration (SAMHSA). ▪ Limited-term grant-funded Behavioral Health Clinician (1.00 FTE) to support the Mobile Support Team (MoST) funded by Substance Abuse and Mental Health Services Administration (SAMHSA).	

Fiscal Year	Description	FTEs
	- Reclassified and increased a grant-funded 0.25 FTE Psychiatrist to a 1.00 FTE Behavioral Health Therapist for the forensic discharge planning program (net increase of 0.75 FTE). - Increased an existing grant-funded Behavioral Health Therapist (0.25 FTE) for the Drug Court Program. - Grant-funded Human Resources Specialist (1.00 FTE, \$118,679) for recruiting and human resource functions for Community Services Board programs funded by DBHDS.	
	<u>Aging and Disability Services Division:</u>	5.50
	- Limited-term DBHDS grant-funded positions to enhance dementia services offered by the Regional Older Adult Facilities Mental Health Support Team (RAFT) Program: Management Specialist (2.00 FTE, \$220,760), Human Services Specialists (3.00 FTE, \$331,140). - Added a Management Specialist (0.50 FTE, \$55,190) for the Developmental Disability Services Vocational and Habilitation Program.	
	A technical adjustment was approved by the County Board in April 2023 to appropriate funding from Non-Departmental to Departments to allocate the budget for bonuses funded in the adopted budget. The funding added to the Department of Human Services was \$1,577,933.	
FY 2024	- The County Board added additional one-time funding for eviction prevention (\$1,000,000), resulting in a total of \$4,000,000 one-time funding in the FY 2024 adopted budget for eviction prevention. - The County Board added one-time funding for Public Assistance Bureau VDSS recertification (\$500,000). - The County Board added Behavioral Health Therapists for youth (\$520,000). - The County Board added funding for residential medical withdrawal and substance abuse treatment for adolescents and adults (\$180,000). - The County Board added funding for a support position to facilitate cross-departmental initiatives (\$180,000). - The County Board added funding for Culpeper Gardens (\$145,908). - The County Board added half-year funding for a probation and parole position (\$47,500). - Added one-time funding for \$2,000 (gross) employee bonus (\$1,934,456). - Added one-time funding for food security grants (\$150,000). - Added one-time funding for Housing Grants (\$2,481,350). - Added funding from the opioid settlement to establish a Behavioral Health Therapist (\$128,345) for opioid treatment and consultant funding (\$45,000). The total budget is \$173,345. - Reallocated non-personnel funds to increase an existing Human Services Specialist position from 0.80 FTE to 1.00 FTE to support the Aging and Disability Resource Center.	4.00 1.00 1.00 1.00 0.20

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Fiscal Year	Description	FTEs
	▪ <i>Grant-funded permanent Human Services Clinician III (\$114,758, 1.00 FTE) to serve as the Intensive Care Coordinator.</i> ▪ <i>Grant-funded Behavioral Health Therapist (Licensed) (\$60,008, 0.50 FTE) to support persons in the Permanent Supportive Housing program with serious mental illness.</i> ▪ <i>Reallocated existing grant funding to create a two-year limited-term Behavioral Health Therapist (Licensed) (1.00 FTE) to support jail-based services.</i> ▪ <i>Grant-funded Limited Term Behavioral Health Specialists (\$279,897, 2.00 FTEs) to support the services offered to Spanish-speaking young adults by DHS' First Episode Psychosis (FEP) Program.</i> ▪ <i>Grant-funded Behavioral Health Therapist (Licensed) (\$159,887, 1.00 FTE) to support the Mobile Outreach Support Team (MOST) for the Marcus Alert program.</i> ▪ <i>Grant-funded Behavioral Health Supervisor (\$191,781, 1.00 FTE) to support the Mobile Outreach Support Team (MOST) for the Marcus Alert program.</i> ▪ <i>Grant-funded Behavioral Health Specialist (\$139,695, 1.00 FTE) to support the Mobile Outreach Support Team (MOST) for the Marcus Alert program.</i>	
	<u><i>Child and Family Services Division:</i></u>	1.00
	▪ <i>Grant-funded Management Specialist (\$107,620, 1.00 FTE) to support the Virginia Quality Birth-5 program.</i>	
	<u><i>Economic Independence Division:</i></u>	1.25
	▪ <i>Grant-funded limited-term IT Support Specialist (\$291,773, 1.00 FTE) to support the Homeless Management Information System.</i> ▪ <i>Grant-funded increase of a current Eligibility Worker (\$25,348, 0.25 FTE) to fulltime to support the Permanent Supportive Housing program.</i>	
	<u><i>Departmental Management and Leadership Division:</i></u>	0.50
	▪ <i>Grant-funded Management Specialist (\$77,188, 0.50 FTE) to support Quality Assurance to identify and correct data quality errors in Welligent electronic health record.</i>	
FY 2025	▪ The County Board added funding for retention bonuses for 24/7 staff (\$137,000 one-time), increasing hiring bonuses for frontline behavioral health staff from \$3,000 to \$5,000 (\$230,000 one-time), an additional vehicle for the Mobile Outreach Support Team (MOST) (\$72,000 one-time), a study of evidence-based programs and plan transition for the reduction to the Behavioral Intervention Services program (\$75,000 one-time), Neighborhood Health (\$90,000), food security mini-grants (\$150,000 one-time), marketing existing sexual/reproductive health services (\$25,000 one-time), and transfers from Non-Departmental budget to fund the Teen Coordinator position (\$60,000 one-time) and teen prevention buffering risks of Adverse Childhood Experiences (ACES) (\$80,000).	

Fiscal Year	Description	FTEs
	▪ The County Board added funding for eviction prevention (\$1,000,000 one-time; \$950,000 ongoing), resulting in a total of \$4,276,442 in the FY 2025 adopted budget for eviction prevention. ▪ The County Board added a Developmental Disability Coordinator (\$110,000) in the Aging and Disability Division. 1.00 ▪ Re-allocated grant-funded non-personnel funds to create an Employment Services Specialist (\$107,038) to support Ticket To Work in the Economic Independence Division. 1.00 ▪ Eliminated a filled Employment Services Specialist (\$102,173) in the Employment Center of the Economic Independence Division. (1.00) ▪ Added two grant-funded out stationed Eligibility Workers (\$214,102) in the Economic Independence Division. 2.00 ▪ Transferred an Administrative Technician (\$43,020) from the Housing Choice Voucher Fund to support the Continuum of Care program in the Economic Independence Division. 0.50 ▪ Added two partially grant-funded Human Service Specialists for the Eviction Prevention Program (\$250,878 expense; \$132,965 revenue) in the Economic Independence Division. 2.00 ▪ Added two Eligibility Workers to support the Housing Grants Program (\$233,517) in the Economic Independence Division. 2.00 ▪ Eliminated two filled positions in Behavioral Intervention Services (BIS) (\$277,093 net reduction) in the Child and Family Services Division. (2.00) ▪ Eliminated a vacant Teen Network Board (TNB) Coordinator (\$136,011) in the Child and Family Services Division. (1.00) ▪ Added a coordinator for the youth substance abuse prevention program (\$60,000) in the Child and Family Services Division. 0.50 ▪ Eliminated a filled Tuberculosis (TB) Outreach Worker (\$102,281) in the Public Health Division. (1.00) ▪ Eliminated a filled Public Health Planning and Education Supervisor (\$192,274) in the Public Health Division. (1.00) ▪ Eliminated the dental program (\$165,581 net reduction) in the Public Health Division. (1.00) ▪ Added funding for adjustments to salaries resulting from the accounting and financial job study (\$183,729), judicial and legal services job study (\$17,293), and the human resources and safety job study (\$31,031). ▪ Added funding for contractual increases (\$2,490,446), eviction prevention (\$1,402,838), electricity adjustments (\$473,157), state substance abuse disorder allocation (\$195,597), Sequoia Plaza rent expenses (\$74,718), state allocation for mental health (\$33,727), Sequoia Plaza operating expenses (\$22,575), and one-time funding for electric vehicles (\$13,021). ▪ Added funding for a new housing grants category for youth aging out of foster care (\$101,232). The total rental subsidy funding for the Housing Grant Program in the FY 2025 adopted budget is \$15,077,676, including the new youth housing category.	

Fiscal Year	Description	FTEs
	- Increased revenues due to Virginia Department of Social Services Administration Revenue (\$174,821), Agency on Aging funding (\$43,979), DDS state revenue (\$36,250), Refugee Resettlement Program (\$78,660), Virginia Department of Health COOP (Continuity of Operations Planning) (\$182,789), Permanent Supportive Housing grant funds from the Virginia Department of Behavioral Health and Developmental Services (\$480,324). <i>The County Board took action after the FY 2025 budget was adopted to add the following positions:</i>	
	<u><i>Aging and Disability Services Division:</i></u>	1.75
	<i>Re-allocated non-personnel funds to create a Human Services Clinician II (\$142,249, 1.00 FTE) to provide support to the Adult Services Program guardianship efforts</i> <i>Re-allocated non-personnel funds to create a Behavioral Health Therapist (Licensed) (\$81,424, 0.50 FTE) to support Senior Adult Mental Health program.</i> <i>Re-allocated non-personnel grant funds to create an Administrative Specialist (\$24,858, 0.25 FTE) to support the Regional Older Adult Facilities Mental Health Support Team (RAFT) program.</i>	
	<u><i>Behavioral Health Care Division:</i></u>	0.70
	<i>Grant-funded Behavioral Health Specialist (\$71,124.50, 0.50 FTE) to support outpatient therapy.</i> <i>Grant-funded Behavioral Health Emergency Services Clinician (\$162,849, 1.00 FTE) to help the Division meet the administrative and personnel needs of Community Service Board programs.</i> <i>Grant-funded Psychiatrist to segment current part-time position to provide critical psychiatric consultation, evaluation and medication management services to individuals who have Intellectual and/or Development Disabilities. (\$81,810, 0.20 FTE).</i> <i>Eliminated grant-funded Behavioral Health (Resident/Supervisee) (\$138,220, 1.00 FTE) due to grant expiring.</i>	
	<u><i>Economic Independence Division:</i></u>	4.00
	<i>Grant-funded Senior Housing Assistance Program Specialist (\$136,036, 1.00 FTE) to support the Permanent Supportive Housing Program.</i> <i>Grant-funded Human Services Specialist (\$124,479, 1.00 FTE) to support the Permanent Supportive Housing Program.</i> <i>Grant-funded Administrative Specialist (\$113,975, 1.00 FTE) to support the Permanent Supportive Housing Program.</i> <i>Grant-funded Peer Recovery Specialist (\$113,975, 1.00 FTE) to support the Permanent Supportive Housing Program.</i>	
	<u><i>Departmental Management and Leadership Division:</i></u>	1.00
	<i>Grant-funded Management Analyst to the Quality Assurance and Administration Division (\$130,468, 1.00 FTE).</i>	

Fiscal Year	Description	FTEs
FY 2026	▪ The County Board added one-time funding for food security grants (\$150,000). ▪ The County Board added one-time funding for temporary local child care subsidy for families on state waitlist (\$300,000). ▪ The County Board added \$1,000,000 one-time funding for homeless services and Project PEACE contractual increases which is in addition to the \$2,553,586 ongoing funding added at the proposed budget. ▪ The County Board added \$144,000 in ongoing funding for housing grants. This is in addition to the \$2,474,863 ongoing funding added at the proposed budget for a total increase in ongoing funding for housing grants of \$2,618,863. ▪ Added funding for contractual increases (\$312,144). ▪ Added funding for Arlington Food Assistance Center (AFAC) (\$279,963). ▪ Added funding for Meal on Wheels (\$105,000). ▪ Added funding for classroom observations for Virginia Quality Birth to Five (VQB5) initiative (\$123,838). ▪ Added funding for annual maintenance and support for the child care licensing system (\$358,276). ▪ Added funding for homeless shelter contracts (\$2,553,586). ▪ Added funding for Sequoia Plaza rent expenses (\$258,606). ▪ Increased annual expenses for maintenance and replacement of county vehicles (\$38,946). ▪ Added funding for Culpepper Garden Assisted Living Facility (ALF) subsidy (\$350,000 one-time). ▪ Increased mental health and substance use disorder state allocation (\$732,976). ▪ Decreased funding for malpractice insurance claims (\$13,000). ▪ Decreased funding for operating and service expenses in the Aging and Disability Services Division and Child and Family Services Division (\$42,000). ▪ Reduced the transportation services budget in Aging and Disability Services Division by \$300,000. ▪ Reduced the Eviction Prevention Program budget in the Economic Independence Division by \$1,145,982 and added additional eligibility requirement that leases be older than six months. ▪ Decreased grant funding for the Tobacco Settlement Fund (\$159,000). ▪ Added a Housing Grants Navigator for six months in FY 2026 (\$57,761) in the Economic Independence Division. ▪ Added a Developmental Specialist II (\$127,525) in the Aging and Disability Services Division. ▪ Converted three overstrength Benefits Program Specialists (\$339,753) and one Benefits Program Supervisor (\$144,289) to permanent positions in the Economic Independence Division.	1.00 1.00 4.00

Fiscal Year	Description	FTEs
	Added a Management Analyst for the Virginia Quality Birth to Five childcare improvement initiative (\$118,935) in the Child and Family Services Division.	1.00
	Eliminated a filled Employment Development Specialist (\$141,518) in the Economic Independence Division.	(1.00)
	Eliminated a filled Employment Services Specialist in the Child and Family Services Division (\$55,461 net reduction).	(1.00)
	Removed a vacant dentist position in Public Health that was funded with one-time money in FY 2025.	(1.00)
	Eliminated a filled Community Health Protection Bureau Director position (\$189,811 ongoing). The position is backfilled with one-time funding (\$189,811) until incumbent's retirement in FY 2026 and will be eliminated in FY 2027 budget.	
	Eliminated a filled Risk Communications Epidemiologist (\$135,572) in the Public Health Division.	(1.00)
	Increased revenues due to Virginia Department of Social Services Administration Revenue (\$125,967); Agency on Aging funding (\$52,944), DDS state revenue (\$439,070), Refugee Resettlement Program (\$30,132), Virginia Department of Health COOP (Continuity of Operations Planning) (\$73,803), mental health and substance use disorder state allocation (\$732,976), Child Services Act (\$297,166). These increases are partially offset by decreases to the Virginia Tobacco Settlement Fund (\$159,000), Withdrawal Management Reimbursements (\$84,424), and RDAP grant (\$204,252).	
	<i>The County Board took action after the FY 2026 budget was adopted to add the following positions:</i>	
	<u><i>Child and Family Services Division:</i></u> <i>Grant-funded Human Services Specialist (\$125,748) to support kinship navigation.</i>	1.00
	<u><i>Behavioral Health Care Division:</i></u> <i>Opioid Settlement Reserve funded Epidemiologist (\$150,379) to support the continued growth of the Arlington Addiction Recovery Initiative (AARI).</i>	1.00
FY 2027	- The County Board added funding for food security grants (\$150,000). - The County Board added funding for inflationary cost increases including utilities (\$150,880). - The County Board added one-time funding for humanitarian assistance (\$350,000). - The County Board added one-time funding for the Housing Grants program to meet operational needs through October 1, 2026, while the implementation of the program's waitlist technology is completed (\$1,300,000). - Added funding for contractual increases (\$527,552), Sequoia Plaza rent expenses (\$266,493), and utilities (\$102,115).	

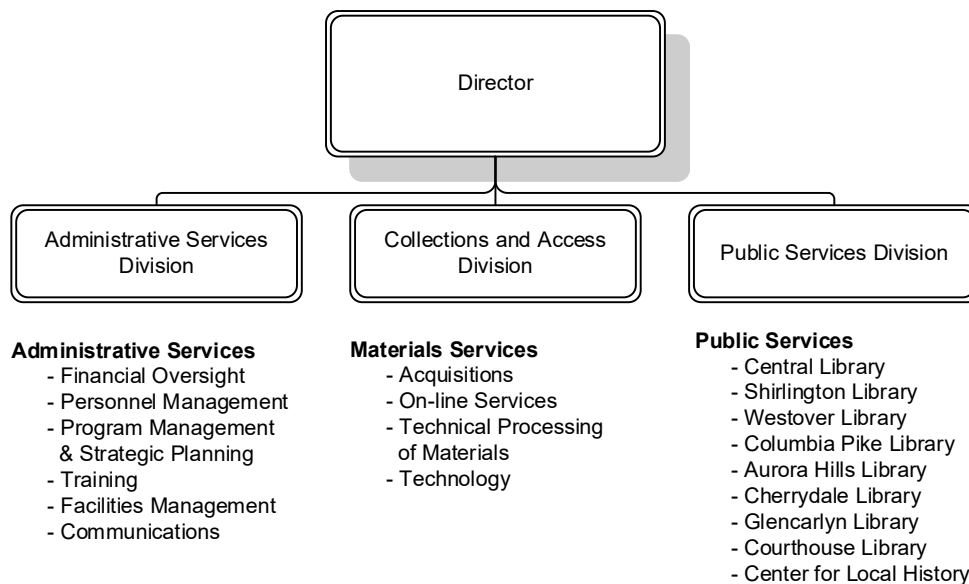
Fiscal Year	Description	FTEs
	▪ The FY 2026 Adopted budget included one-time funding for shelter contracts for homeless services and survivors of domestic violence. Ongoing funding is included in the FY 2027 Adopted budget to continue services (\$1,000,000). ▪ Added funding for the Arlington Food Assistance Center (AFAC) (\$97,408) and for the catering contract at the Residential Program Center (\$125,000). ▪ Added funding for Targeted Prevention/Flexible Assistance (\$770,000). ▪ Added funding for the Maximum Allowable Rent (MAR) adjustment for the Housing Grants program (\$8,346) and one-time funding for the implementation of the housing grants waitlist technology (\$100,000). ▪ Converted one overstrength Lead DHS Benefits Program Specialist (\$159,473) and one overstrength Benefits Program Specialist II (\$136,361) to permanent positions in the Economic Independence Division. ▪ Added funding for the active batch software solution (\$225,000). ▪ Increased funding for the annual maintenance and support contract for the child care licensing system (\$171,900). ▪ Added a Public Health Nurse (\$150,379) for APS's Grace Hopper Center. ▪ Increased fee revenues due to fee increases for licenses, re-inspections, and plan reviews for food establishments and water recreation facilities (\$37,485). ▪ Removed a Community Health Protection Bureau Director position that was funded with one-time money in FY 2026. ▪ Reduced the budgets for fuel (\$33,035) and the countywide custodial contract (\$10,812). ▪ Eliminated a filled Facilities Maintenance position in the Departmental Management and Leadership Division (\$54,732). ▪ Eliminated a filled Communication Specialist I position in the Departmental Management and Leadership Division (\$72,858). ▪ Eliminated two, filled Clinic Aide positions at the Crisis Intervention Center (\$172,287). ▪ Reduced the Developmental Services Client Transportation Budget (\$45,000). ▪ Reduced the Culpepper Garden Housing & Care Subsidy Budget (\$429,887). ▪ Eliminated a vacant Public Health Assistant Division Director (\$263,523). ▪ Reduced the budget for service expenses in the Child and Family Services Division (\$80,000). ▪ The following positions were eliminated due to grant funding ending in a prior fiscal year: ▪ Management Analyst (\$123,847) in the Departmental Management and Leadership Division. ▪ Behavioral Health Specialist (\$64,360) in the Behavioral Health Care Division.	2.00 1.00 (1.00) (0.75) (0.50) (2.00) (1.00) (1.00) (1.00) (0.50)

Fiscal Year	Description	FTEs
	▪ Behavioral Health Emergency Services Clinician (Licensed) (\$160,201) in the Behavioral Health Care Division.	(1.00)

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Our Mission: To provide access to information, create connections to knowledge, and promote the joy of reading for every Arlingtonian

LINEs OF BUSINESS



SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted expenditure budget for the Department of Libraries is \$19,259,702, a one percent increase from the FY 2026 adopted budget. The FY 2027 adopted budget reflects:

- The County Board restored the proposed closure of the Cherrydale Library Branch (\$453,902, 3.75 FTEs), eliminated the proposed addition of an Outreach Librarian (\$161,134, 1.0 FTE), and added funding for inflationary cost increases including utilities (\$51,827).
- ↑ Personnel increases due to employee salary increases, an increase in the County's cost for employee health insurance, and retirement contributions based on current actuarial projections.
- ↓ Non-personnel decreases due to removal of FY 2026 one-time funding for collections (\$350,000), one-time funding for self-checkout hardware (\$39,522), and adjustments to the countywide custodial contract (\$15,288). These decreases are partially offset by adjustments to the annual expense for maintenance and replacement of County vehicles (\$3,024), contractual cost increases (\$10,410), and credit card service charges (\$11,000).
- ↑ Revenue increases due to higher fee projections based on prior year's actuals (\$13,700) and electric vehicle charging station revenue (\$18,790), offset by a reduction to State grants (\$52).

DEPARTMENT FINANCIAL SUMMARY

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	\$15,394,742	\$15,658,569	\$16,173,480	3%
Non-personnel	3,986,432	3,414,771	3,086,222	-10%
Total Expenditures	19,381,173	19,073,340	19,259,702	1%
Fees	100,495	76,300	108,790	43%
Grants	303,179	303,179	303,127	-
Total Revenues	403,674	379,479	411,917	9%
Net Tax Support	\$18,977,499	\$18,693,861	\$18,847,785	1%
Permanent FTEs	128.00	126.50	126.50	
Permanent FTEs (Frozen, Unfunded)	1.00	1.00	1.00	
Temporary FTEs	13.19	13.19	13.19	
Total Authorized FTEs	142.19	140.69	140.69	

Expenses & Revenues by Line of Business

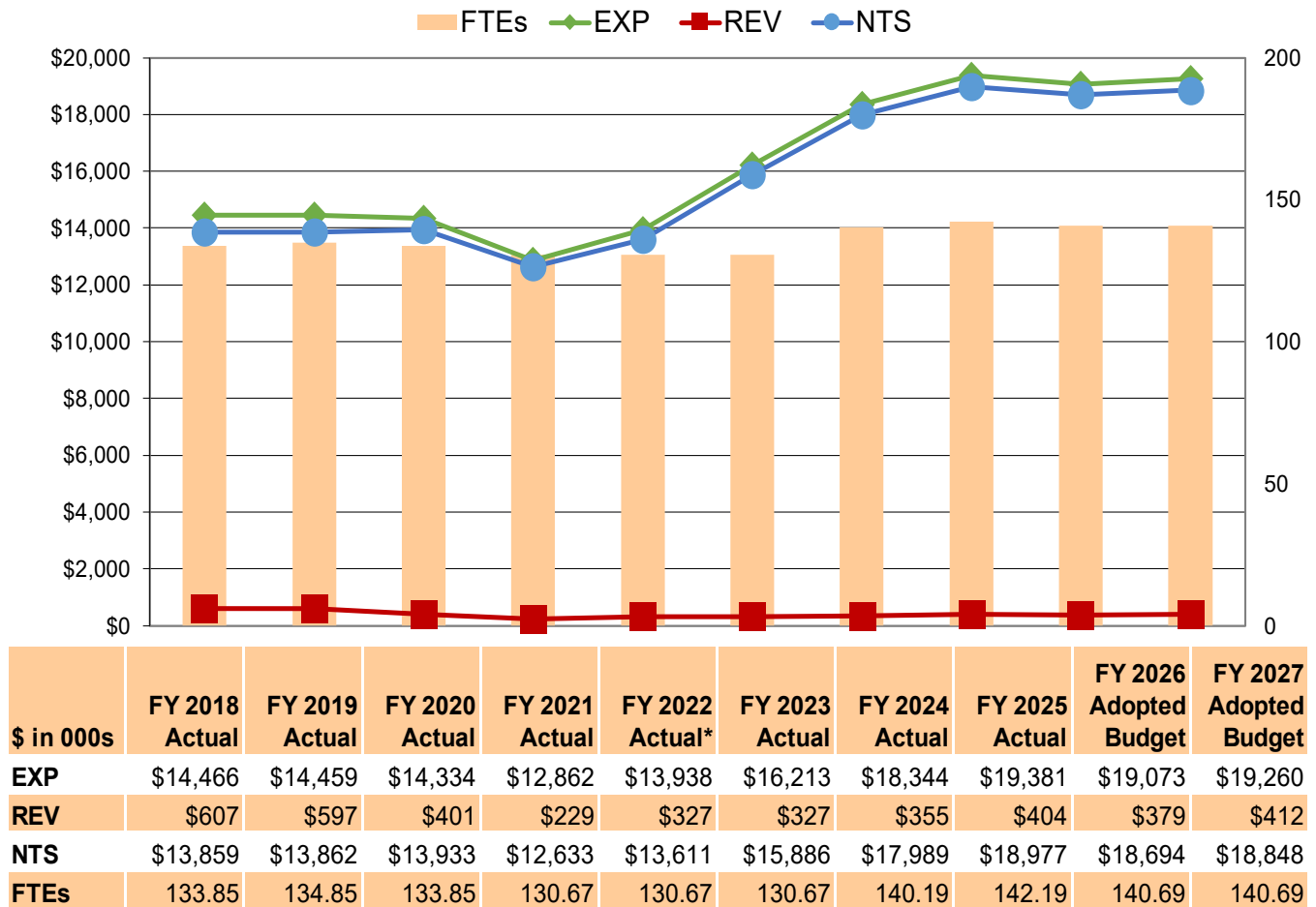
	FY 2025 Actual Expense	FY 2026 Adopted Expense	FY 2027 Adopted Expense	% Change '26 to '27	FY 2027 Adopted Revenue	FY 2027 Net Tax Support
Administrative Services	\$4,094,227	\$3,358,780	\$3,436,557	2%	\$411,917	\$3,024,640
Collections and Access	5,447,533	5,388,626	5,090,042	-6%	-	5,090,042
Public Services	9,839,413	10,325,934	10,733,103	4%	-	10,733,103
Total	\$19,381,173	\$19,073,340	\$19,259,702	1%	\$411,917	\$18,847,785

Authorized FTEs by Line of Business

	FY 2026 Total FTEs Adopted*	FY 2027 Permanent FTEs Adopted	FY 2027 Temporary FTEs Adopted	FY 2027 Total FTEs Adopted
Administrative Services	20.50	19.50	1.00	20.50
Collections and Access	22.25	21.75	0.50	22.25
Public Services	97.94	86.25	11.69	97.94
Total	140.69	127.50	13.19	140.69

*FY 2026 Adopted FTE count includes temporary FTEs: Administrative Services (1.00), Collections and Access (0.50), Public Services (11.69).

EXPENDITURE, REVENUE, NET TAX SUPPORT, AND FULL-TIME EQUIVALENT TRENDS



* Beginning in FY 2022, actual expenditures and revenues received reflect the first year of implementing new Governmental Accounting Standard Board (GASB) standards for Statement No. 87 on leases and Statement No. 96 for subscription-based software. See the County Government GASB Summary for department details in the front section of the budget book.

Fiscal Year	Description	FTEs
FY 2018	▪ The County Board added one-time funding for the Pop-Up space in Crystal City to remain open through December of 2017 (\$19,000). ▪ Added a Youth Services Librarian (\$99,500), funded from savings generated from reducing the Crystal City TIF percentage from 33 percent to 30 percent. ▪ One-time funding added for materials (\$250,000).	1.00
FY 2019	▪ Eliminated a filled Library Assistant II position that handled tasks associated with processing physical materials (\$74,086). ▪ Non-personnel decreased due to adjustments to the annual expense for maintenance and replacement of County vehicles (\$2,424). ▪ Fee revenue decreased to better align budget to actuals (\$30,000). ▪ <i>A technical adjustment was made to align the County's Human Resource system with Libraries' FY 2019 budget.</i>	(1.00) 0.02
FY 2020	▪ Reduced wireless service charges as part of a County-wide review of wireless service providers (\$1,330). ▪ Eliminated a filled Infrastructure Support Specialist II position that provided computer assistance and support (\$114,579). ▪ Eliminated a filled Library Associate position that handled bill payment, invoicing, and contracts for the Materials Management Division (\$76,545). ▪ Eliminated a vacant Library Associate that managed the Talking Books program (\$72,053). ▪ Eliminated a vacant Librarian position that managed the Library's electronic services database (\$50,136). ▪ Added on-going funding for materials (\$300,000). ▪ Increased the annual expense for maintenance and replacement of County vehicles (\$15,266).	(1.00) (1.00) (0.70) (0.50)
FY 2021	▪ Added funding for materials (\$30,000 ongoing, \$50,000 one-time). ▪ Fee revenue decreased due to eliminating overdue fines (\$345,000), partially offset by higher projections in printing and copying fees (\$5,000). ▪ Grant revenue increased due to an increase in the state's grant allocation (\$10,987).	
FY 2022	▪ The County Board added funding for a one percent merit pay adjustment, a five percent increase in the range, and an increase to the one-time bonus for staff from \$500 to approximately \$900. ▪ The County Board restored funding for a September 2021 reopening of Glencarlyn and Cherrydale libraries (\$739,512 personnel; \$31,488 non-personnel; \$771,000 total) with American Rescue Plan funding. ▪ The County Board added one-time funding for collection materials (\$100,000).	

Fiscal Year	Description	FTEs
	- Increased the living wage from \$15 to \$17 per hour (\$12,762). <i>In FY 2021 closeout, funding was added for a one percent merit pay adjustment (\$46,752) and a one-time bonus for staff of \$450 (\$61,516).</i> <i>In FY 2021 closeout, a technical adjustment was made to a Library Page position.</i>	0.02
FY 2023	- The County Board added funding for an additional one percent merit pay adjustment for a total increase of 5.25 percent, increased the pay-for-performance budget by an additional 0.5 percent, increased the pay range movement to five percent, a one-time increase in 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 (\$478), and a one-time increase in language premium from \$0.69 to \$0.92 per hour (\$3,203). - The County Board added one-time funding to reduce collection wait times to eight weeks across all electronic and print material platforms (\$543,000). - The County Board added one-time funding for inflationary increases in electricity (\$48,592). - The County Board added a children's librarian at Courthouse Library for a half-year (\$51,500). - Added temporary and permanent positions under the restructured staffing model (\$240,980). - Added funding for the administrative and library job family studies (\$59,859). - Added one-time funding for collections (\$175,000). - As a part of the FY 2022 adopted budget, the County Board approved use of American Rescue Plan Act (ARPA) funding to restore programs and positions that had been proposed as cuts. The FY 2023 adopted budget also continued funding for these reductions including the reopening of Glencarlyn and Cherrydale libraries (\$796,984, 8.00 FTEs). <i>A technical adjustment was approved by the County Board in April 2023 to appropriate funding from Non-Departmental to Departments to allocate the budget for bonuses funded in the adopted budget. The funding added to the Department of Libraries was \$284,975.</i>	1.00 8.50
FY 2024	- Added funding for the Administrative, Libraries, and Communications job family studies (\$236,589). - Added funding for one-time \$2,000 (gross) employee bonuses (\$315,953). - Added one-time funding for collections (\$680,000). - Decreased the electricity budget to reflect electricity bill credits resulting from the Maplewood Solar project (\$101,443). - Replaced ongoing funding with one-time funding for a portion of Library's services (\$406,152). - Decreased the fee revenue budget based on the actual trends (\$20,000).	
FY 2025	The County Board added one-time funding for temporary staff (\$295,000).	

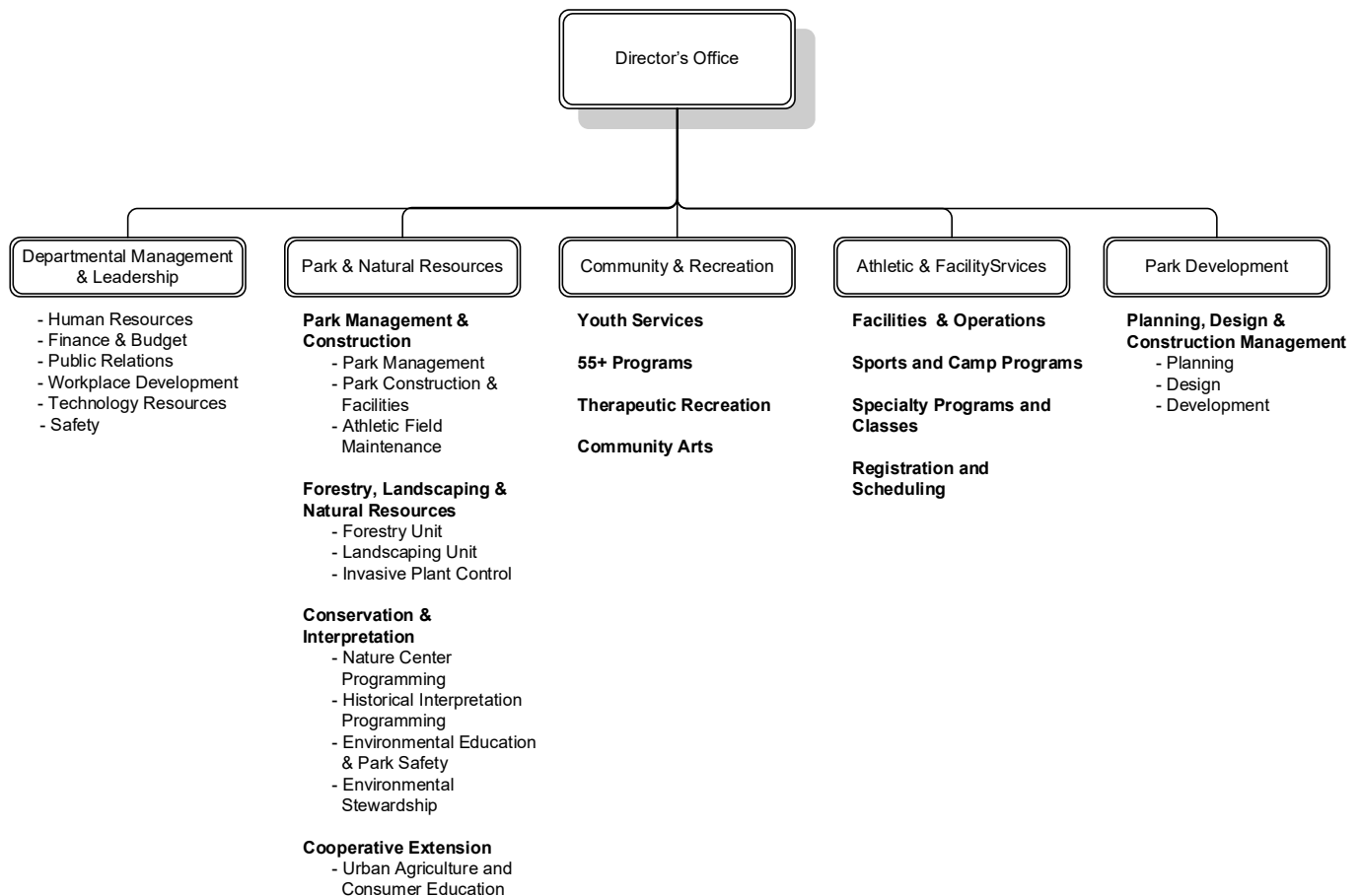
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Fiscal Year	Description	FTEs
	▪ Fee revenue increased due to higher fee projections (\$13,700) and electric vehicle charging station revenue (\$18,790).	

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Our Mission: We are dedicated Parks and Recreation professionals committed to stewarding sustainable resources and equitable access through inclusive programs, services, and public spaces.

LINES OF BUSINESS



SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted expenditure budget for the Department of Parks and Recreation (DPR) is \$67,670,182, a three percent increase from the FY 2026 adopted budget. The FY 2027 adopted budget reflects:

- The County Board restored the proposed elimination of Competitive Gymnastics (\$1,278,615: \$1,146,128 ongoing and \$132,487 one-time, 9.0 FTEs permanent and 4.25 temporary FTEs) and increased fees 25 percent to the 86 percent cost recovery level (\$1,076,615 revenue).
- The County Board restored the proposed elimination of Recreational Gymnastics (\$1,020,211: \$798,211 ongoing, \$222,000 one-time, 7.0 FTEs permanent and 2.50 temporary FTEs) and increased fees to the 64 percent cost recovery level (\$653,211 revenue).
- The County Board restored the proposed temporary freeze of the Woodshop Programming (\$74,556, 0.94 temporary FTE) with fees and membership increases to 86 percent cost recovery level (\$72,256 revenue).

- The County Board restored ten of the proposed Park Restrooms closures to remain open during the winter months (\$27,022).
- The County Board added funding for inflationary cost increases including utilities (\$253,612).
- ↑ Personnel increases due to employee salary increases, an increase in the County's cost for employee health insurance, retirement contributions based on current actuarial projections, the conversion of temporary staffing (4.0 FTEs) to two Administrative Assistant A positions and two DPR Assistant Facilities Manager positions in the Athletic and Facility Services (AFS) division to provide consistent year-round staffing in community centers (*transferred funding from temporary base pay to permanent personnel*) (\$430,054, 4.0 permanent FTEs), and the conversion of temporary staffing (3.65 FTEs) to two DPR Program Assistant positions in the Youth, Teens, and Family (YTF) unit to provide support for teen programming (*transferred funding from temporary base pay and non-personnel to permanent personnel*), (\$215,118, 2.0 permanent FTEs), partially offset by the personnel reductions itemized below.
- ↑ Non-personnel increases primarily due to changes in a variety of areas throughout the department listed below.
 - Contractual cost increases (\$162,452),
 - Added ongoing funding to replace lost federal resources for the Congregate Meal Program (\$40,000),
 - Adjustments to the annual expense for maintenance and replacement of County vehicles (\$66,103),
 - Adjustments to utility budgets based on prior year actuals and projected rates (\$244,391),
 - Additional funding for capital impacts to operating budget (\$18,500),
 - One-time funding for the Deer Management Program (\$71,000, one-time),
 - Continuation of one-time funding for Invasives Management (\$100,000, one-time), and
 - Continuation of one-time funding for the Northern Virginia Conservation Trust (\$86,900, one-time).

Non-personnel increases are partially offset by decreases in fuel charges (\$20,614), adjustments to the countywide custodial contract (\$41,224), the itemized reductions listed below, and the elimination of one-time FY 2026 funding for:

- Northern Virginia Conservation Trust (\$86,900),
- Invasives management (\$100,000),
- Tree maintenance contracted services (\$123,000),
- Deer Management (\$146,000),
- DPR special events (\$28,000), and
- The Tree Canopy Fund (\$240,000, one-time). *This funding was budgeted in the County's Stormwater Fund.*
- ↑ Fee revenue increases primarily due to fee changes for a three percent inflationary fee increase (\$524,634), targeted fee increases (\$201,637), and the County Board's restoration of Competitive Gymnastics, Recreational Gymnastics, and Woodshop Programming noted above (\$1,669,595), partially offset due to decreased participation in DPR recreation programs, contracted camps, and special event fees (\$1,940,150).
- ↓ Miscellaneous revenue decreases (\$47,140), partially offset by revenue for Public Electric Vehicle Charging stations (\$45,410).
- ↓ Grants revenue decreases for Congregate Meals federal grant funding (\$26,312).

- ↓ Other revenue decreases primarily due to alignment with funding needed from the Boeing Company donation transfer in to support the maintenance and operations of Long Bridge Aquatics & Fitness Center (\$50,753).

FY 2027 Adopted Budget Reductions

Departmental Management and Leadership

- ↓ Temporarily freeze hiring of vacant Deputy Director position for 12 months within the Director's Office. The Deputy Director position provides guidance, direction and coordination and ensures that the Department operates efficiently and effectively in its day-to-day business to include collaboration across the Department, County government, and community at large (\$284,966, 1.0 FTE).

IMPACT: Since its vacancy in 2024, the DPR Director is directly supervising the staff in the Administration & Strategic Development Team (ASDT). Responsibilities of the position have been redistributed among existing staff. Postponing the recruitment of this position could mean that certain non-core projects and initiatives will need to be postponed or re-prioritized.

Planning, Design, and Construction Management

- ↓ Temporarily freeze hiring of vacant Construction Management Specialist position for 12 months. The Department of Parks and Recreation Construction Management Specialist oversees the construction of park development projects and manages the related contracts. The position ensures contract compliance, work quality, and code compliance as well as manages contract payment and closeout (\$133,364, 1.0 FTE).

IMPACT: Postponing the recruitment of this position will require construction management responsibilities for DPR development projects to be absorbed by existing Construction Management staff. As a result, staff capacity will be stretched across additional projects, potentially reducing the frequency of in-person oversight of contractors and active work sites.

Facilities & Operations

- ↓ Freeze temporary staff funding. Programming at Madison Community Center includes Enjoy classes, break and summer camps, and 55+ activities. The Madison Community Center is scheduled to undergo major renovations beginning in FY 2026, continuing through FY 2027. The facility will remain closed for the duration of the project (\$32,424 one-time, 0.95 FTE).

IMPACT: Programming held at Madison Community Center would be temporarily relocated to alternative locations in the County during the construction period. Temporary staff assigned to this facility will not be reassigned during this period. Permanent staff will be temporarily reassigned to other facilities to support ongoing operations throughout the closure.

Parks & Natural Resources

- ↓ Temporarily freeze hiring of four positions within the Parks and Natural Resources (PNR) Division. PNR manages, maintains, enhances, and protects County-owned parks and natural resources (\$489,798, 4.0 FTEs).

IMPACT: This reduction may affect park maintenance, operations, and urban forestry services. Specifically, in park service areas, the impact could include less staff available for weekend work, refuse collection, leaf removal, snow removal, and longer response times to requests. The impact to Urban Forestry will include longer review times for development plans and longer response times to service requests.

- ↓ Reduction in temporary staff funding. The Parks and Natural Resources Division manages, maintains, enhances, and protects County-owned parks and natural resources (\$175,000, 5.56 FTEs).

IMPACT: This reduction decreases staffing levels resulting in less frequent park and landscape maintenance activities including park maintenance services, refuse collection, athletic field care, snow removal, leaf collection, tree watering, and other landscape services.

- ↓ Selective reduction of County mowing. The Division of Parks and Natural Resources contracts county-wide mowing which includes turf grass for athletic fields and non-athletic field locations on Park property throughout the County (\$52,615).

IMPACT: This reduction will reduce selective mowing services for the 31 warm season Bermuda athletic fields. The fields will be mowed twice a week instead of three times a week between July 1 and October 31. If conditions are favorable for growth, users of fields such as affiliated sports leagues could be impacted. This reduction will have a minimal impact on DPR programming or the community.

- ↓ Park Restroom Closure. The Division of Parks and Natural Resources manages and maintains park areas including restrooms, trails, playgrounds, athletic fields, picnic shelters, dog parks, and around streams. The restroom accommodations serve park and trail users (\$24,898).

IMPACT: DPR operates 38 permanent restrooms. The restrooms currently open through winter have been designed for winter use and are in new or recently renovated parks that tend to experience higher visitation. During the winter months (November 15–March 15), nine restrooms will be closed affecting park, trail, and athletic field users. Closure during winter, when organized sports are not active and park visitation is lower, may minimize the impact. The facilities included in this reduction are spread throughout the County.

- ↓ Reduction of Contractual Landscape Maintenance. The Division of Parks and Natural Resources manages, maintains, enhances, and protects the County's urban forests, natural, and landscaped areas. Contractor inspections and maintenance of 27 landscaped beds will be reduced in October, December, and January (\$28,981).

IMPACT: Mulching, pruning, weeding, litter collection, and service frequency will be reduced, which may result in increased litter and the appearance of these areas.

DEPARTMENT OF PARKS AND RECREATION
DEPARTMENT BUDGET SUMMARY

DEPARTMENT FINANCIAL SUMMARY

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	\$39,823,660	\$42,763,206	\$44,681,289	4%
Non-Personnel	19,983,703	22,844,761	23,019,138	1%
Subtotal	59,807,363	65,607,967	67,700,427	3%
Intra-County Charges	-	(30,245)	(30,245)	-
Total Expenditures	59,807,363	65,577,722	67,670,182	3%
Fees	14,604,322	17,100,394	17,556,110	3%
Grants	189,124	122,621	96,309	-21%
Other	2,033,924	1,804,822	1,706,929	-5%
GASB	375	-	-	-
Total Revenues	16,827,745	19,027,837	19,359,348	2%
Net Tax Support	\$42,979,618	\$46,549,885	\$48,310,834	4%
Permanent FTEs	319.44	311.70	317.70	
Permanent FTEs (Frozen, Unfunded)	-	6.00	6.00	
Temporary FTEs	91.66	91.66	77.50	
Total Authorized FTEs	411.10	409.36	401.20	

Expenses & Revenue by Line of Business

	FY 2025 Actual Expense	FY 2026 Adopted Expense	FY 2027 Adopted Expense	% Change '26 to '27	FY 2027 Adopted Revenue	FY 2027 Net Tax Support
Departmental Management and Leadership*	\$11,056,318	\$12,511,322	\$13,215,225	6%	(\$1,094,678)	\$14,309,903
Cooperative Extension	251,446	203,456	352,154	73%	19,459	332,695
Planning, Design & Construction Management	2,329,274	2,573,026	2,532,673	-2%	-	2,532,673
Park Management and Construction	11,389,711	11,913,032	12,383,368	4%	213,000	12,170,368
Forestry and Landscaping	5,574,805	5,599,249	5,423,072	-3%	125,000	5,298,072
Conservation and Interpretation	1,553,071	1,706,344	1,810,867	6%	93,269	1,717,598
Youth Services	3,739,009	4,064,580	4,187,096	3%	1,568,130	2,618,966
55+ Programs	2,222,965	2,589,034	2,994,850	16%	836,705	2,158,145
Therapeutic Recreation Programs	1,019,564	949,191	1,112,436	17%	94,184	1,018,252
Community Arts	1,160,973	1,150,915	1,243,994	8%	428,637	815,357
Facilities and Operations	8,407,611	10,135,686	10,414,760	3%	4,859,799	5,554,961
Sports and Camp Programs	5,959,073	6,449,837	6,836,311	6%	7,965,481	(1,129,170)
Registration and Scheduling	921,700	1,009,211	399,917	-60%	-	399,917
Specialty Programs and Classes	4,221,842	4,722,839	4,763,459	1%	4,250,362	513,097
Total	\$59,807,363	\$65,577,722	\$67,670,182	3%	\$19,359,348	\$48,310,834

*FY 2027 Adopted Revenue for the Departmental Management and Leadership line of business includes [Fee Reductions](#) of (\$1,810,000). All Arlington County Parks & Recreation programs, fees and services are eligible for fee reduction except for private swim sessions for adults, adult leagues, payment for events, or renting a facility (picnic shelters are included for fee reduction).

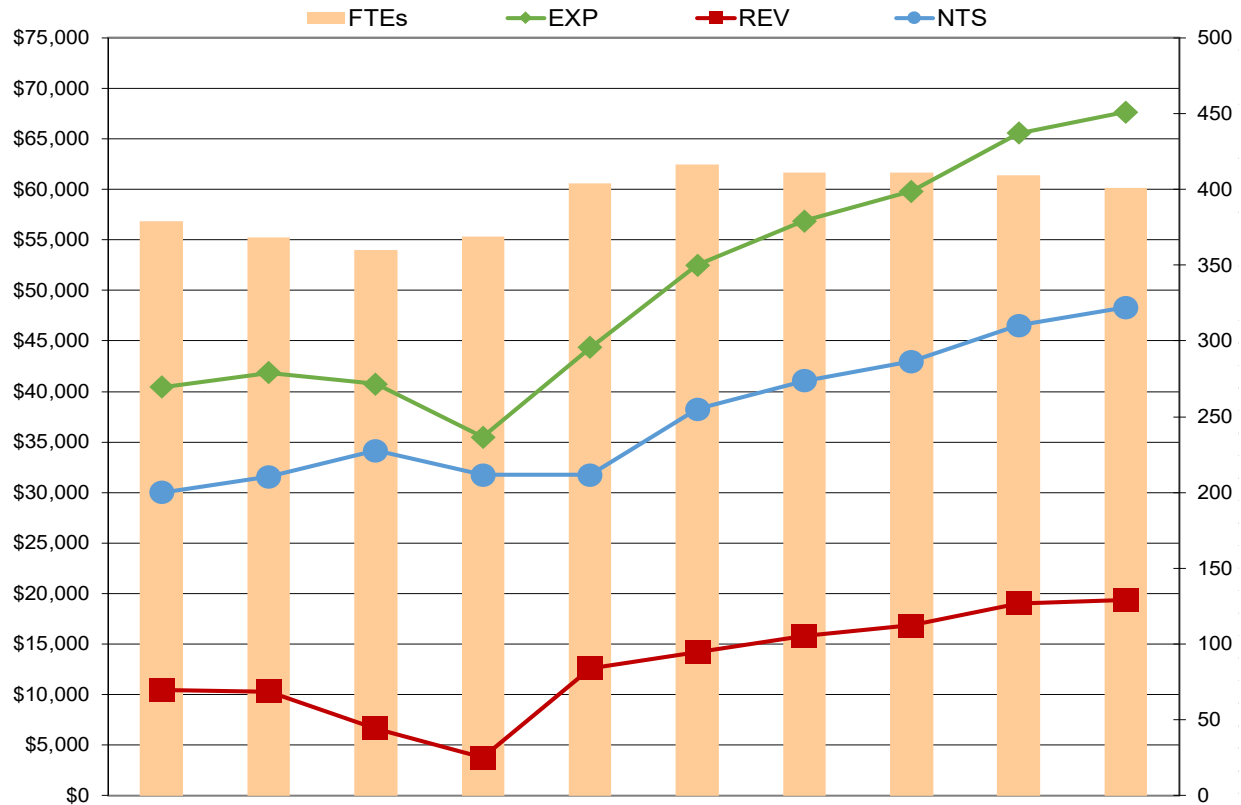
Authorized FTEs by Line of Business

	FY 2026 FTEs Adopted	FY 2027 Permanent FTEs Adopted	FY 2027 Temporary FTEs Adopted	FY 2027 Total FTEs Adopted
Departmental Management and Leadership ^{1,2}	50.09	52.00	0.09	52.09
Cooperative Extension	-	1.00	-	1.00
Planning, Design, and Construction Management ²	22.00	22.00	-	22.00
Park Management and Construction ^{1,2}	75.14	64.00	5.58	69.58
Forestry and Landscaping ^{1,2}	32.56	31.00	1.56	32.56
Conservation and Interpretation ¹	13.88	12.00	1.88	13.88
Youth Services ¹	35.61	24.50	8.46	32.96
55+ Programs ¹	17.05	15.20	1.85	17.05
Therapeutic Recreation Programs ¹	9.15	6.00	3.15	9.15
Community Arts ¹	9.02	6.00	3.02	9.02
Facilities and Operations ¹	91.18	53.00	37.23	90.23
Sports and Camp Programs ¹	12.90	16.00	0.20	16.20
Registration and Scheduling	6.00	2.00	-	2.00
Specialty Programs and Classes ¹	34.78	19.00	14.48	33.48
Total	409.36	323.70	77.50	401.20

¹FY 2026 Adopted FTE count includes temporary FTEs: Departmental Management and Leadership (0.09 FTE), Park Management and Construction (11.14 FTEs), Forestry and Landscaping (1.56 FTEs), Conservation and Interpretation (1.88 FTEs), Youth Services (12.11 FTEs), 55+ Programs (1.85 FTEs), Therapeutic Recreation Programs (3.15 FTEs), Community Arts (3.02 FTEs), Facilities and Operations (42.18 FTEs), Sports and Camp Programs (0.20 FTE), and Specialty Programs and Classes (14.48 FTEs).

²FY 2027 Permanent Adopted FTE count includes six frozen permanent FTEs: Departmental Management and Leadership (1.0 FTE), Planning, Design, and Construction Management (1.0 FTE), Park Management and Construction (3.0 FTEs), and Forestry and Landscaping (1.0 FTE).

EXPENDITURE, REVENUE, NET TAX SUPPORT, AND FULL-TIME EQUIVALENT TRENDS



	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual*	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Adopted Budget
\$ in 000s										
EXP	\$40,416	\$41,866	\$40,750	\$35,489	\$44,340	\$52,485	\$56,853	\$59,807	\$65,578	\$67,670
REV	\$10,421	\$10,294	\$6,625	\$3,741	\$12,593	\$14,223	\$15,807	\$16,828	\$19,028	\$19,359
NTS	\$29,995	\$31,571	\$34,125	\$31,748	\$31,747	\$38,262	\$41,046	\$42,979	\$46,550	\$48,311
FTEs	379.07	368.14	359.86	368.66	404.24	416.43	411.12	411.10	409.36	401.20

* Beginning in FY 2022, actual expenditures and revenues received reflect the first year of implementing new Governmental Accounting Standard Board (GASB) standards for Statement No. 87 on leases and Statement No. 96 for subscription-based software. See the County Government GASB Summary for department details in the front section of the budget book.

DEPARTMENT OF PARKS AND RECREATION
TEN-YEAR HISTORY

Fiscal Year	Description	FTEs
FY 2018	▪ The County Board added funding for the Virginia Cooperative Education's Financial Education Program (\$32,583). ▪ The County Board eliminated a Health and Movement Programmer position (\$50,473, 0.50 permanent FTE) and a Departmental Management Intern Position (\$49,725, 1.0 temporary FTE). (1.50) ▪ The County Board reduced mowing contractual services (\$50,000). ▪ Converted revenue-supported gymnastics and aquatics class staff from temporary to permanent status (\$207,355 personnel; conversion of 12.27 temporary FTEs to 11.22 permanent FTEs; \$261,955 revenue). (1.05) ▪ Converted revenue-supported gymnastics and aquatics team staff from temporary to permanent status (\$65,455 personnel; conversion of 8.84 temporary FTEs to 9.78 FTEs; \$71,799 revenue), partially offset by adjustments to projected non-personnel expenses (\$3,699). 0.94 ▪ Increased capacity, personnel, and fee revenue in facilities scheduling and coordination (\$46,750 personnel; 1.12 temporary FTEs; \$55,000 revenue) 1.12 ▪ Increased capacity, personnel, non-personnel and fee revenue in Youth and Family Programs (\$37,250 personnel; 0.62 temporary FTE; \$1,710 non-personnel; \$65,835 revenue). 0.62 ▪ Increased capacity, personnel, and fee revenue in teen programs (\$10,625 personnel; 0.22 temporary FTE; \$12,500 revenue). 0.22 ▪ Decreased capacity in a variety of DPR programs (\$23,236 personnel; 0.32 temporary FTE), increased capacity in various revenue producing programs (\$60,488 non-personnel), and increased fee revenue (\$35,600), offset by reduced revenue due to a decreased capacity in camps (\$20,000). (0.32) ▪ Increased capacity in sports programs and fee revenue (\$19,550 non-personnel; \$26,000 revenue). ▪ Increased capacity in age-based programs (\$8,500 non-personnel). ▪ Contractual increases are related to a new GIS based Work Order Management System (\$106,000), and other non-discretionary contractual increases (\$224,522), offset by adjustments to the annual expense for maintenance and replacement of County vehicles (\$30,173).	
FY 2019	▪ Converted revenue-supported preschool program that currently operates as a Teacher without Aide to a Teacher with Paid Aide format, eliminating the parent volunteer co-op requirement (\$65,512 personnel; \$65,512 revenue; 3.10 permanent FTEs; reduction of 0.39 temporary FTE). 2.71 ▪ Reallocated personnel funding based on program needs (\$117,654, 1.33 temporary FTEs) and decreased capacity in various revenue-producing programs (\$47,178, 0.55 temporary FTE). (1.88) ▪ Non-personnel increased due to increased capacity in sports programs (\$7,225), age-based programs (\$5,525), various other revenue-producing programs (\$77,665), the reallocation of funds from personnel to non-personnel based on program needs changing from a staff-delivery model to a contractor-delivery model for various programs (\$122,438), an	

Fiscal Year	Description	FTEs
	increase in expenses for field maintenance offset by revenue listed below (\$12,000), an increase in anticipated grant-funded expenditures (\$43,249), and non-discretionary contractual increases (\$141,818). These increases are partially offset by adjustments to the annual expense for maintenance and replacement of County vehicles (\$60,913), and the removal of a rent expense budget for a location no longer utilized by DPR (\$79,110).	
	▪ Revenue decreased due to an increase in the fee reduction budget based on prior years' actuals (\$529,381), a decrease in site plan fee revenue (\$2,000), decreases in anticipated revenues based on prior year's actuals (\$20,425), a change in the vending program that eliminated any sales revenue received (\$2,000), and the realignment of camp offerings and related revenues (\$4,618). These decreases are partially offset by increased capacity in sports programs (\$8,500), increased capacity in age-based programs (\$1,500), increased capacity in various other revenue-producing programs (\$216,586), an increase in revenue-sharing related to field maintenance expenses (\$12,000), an increase in anticipated grant funds (\$43,249), and the implementation of a 2.5 percent credit card convenience fee for all credit card transactions (\$160,000). ▪ Eliminated two large vehicles from the fleet in departmental management and leadership (\$46,576) and one daily use vehicle in planning, design, and construction management (\$5,865). ▪ Reduced the Northern Virginia Conservation Trust (NVCT) budget to operating support only with no open space preservation funding in the base budget (\$37,600). ▪ Eliminated the Volunteer Development Office (\$190,600 personnel, 2.00 filled permanent FTEs; \$8,633 non-personnel; \$2,100 revenue). (2.00) ▪ Eliminated the free entertainment and programs associated with the <i>4th of July Celebration @ Long Bridge Park</i>, with the park remaining as a viewing-only location for the Washington, D.C. fireworks (\$30,000, 0.74 vacant temporary FTEs; \$20,000 non-personnel). (0.74) ▪ Eliminated support for a Virginia Cooperative Extension financial educator position (\$32,583). ▪ Eliminated the snow blower loaner program (\$20,000, 0.50 vacant temporary FTE; \$10,000 non-personnel). (0.50) ▪ Converted program participant transportation services to contract services (\$119,606, 1.50 filled permanent FTEs, 0.99 filled temporary FTE; reallocated \$52,470 from personnel to non-personnel; \$9,474 revenue). (2.49) ▪ Closed Carver Center for Daytime Drop-In hours (\$41,172, 1.00 filled temporary FTE). (1.00) ▪ Eliminated the Office of Community Health (\$453,097, 4.00 filled permanent FTEs, 0.13 vacant temporary FTE; \$30,141 non-personnel). (4.13) ▪ Eliminated the Boxing Program (\$84,373, 0.90 filled permanent FTE; \$185 non-personnel). (0.90) ▪ Converted program participant transportation services to contract services (\$5,208).	

DEPARTMENT OF PARKS AND RECREATION
TEN-YEAR HISTORY

Fiscal Year	Description	FTEs
FY 2020	▪ The County Board added one-time funding for ASPIRE! to offset construction costs to develop a program site at the Arlington Mill Center (\$90,000). ▪ Reduced wireless service charges as part of a County-wide review of wireless service providers (\$26,600). ▪ Reduced the level of temporary staff across the Community Recreation Division (\$245,000). (4.72) ▪ Eliminated a Program Specialist Position in Facilities and Operations (\$145,016 personnel, 1.00 filled permanent FTE). (1.00) ▪ Reduced the Facility Monitor Program (\$110,000 personnel, 2.32 filled and vacant temporary FTEs). (2.32) ▪ Eliminated one Trades Manager/Leader I in Park Management and Construction (\$109,482 personnel, 1.00 vacant permanent FTE). (1.00) ▪ Recognized efficiencies in Supply Room and Lending program (\$31,445 personnel, 0.50 filled permanent FTE, \$10,000 non-personnel). (0.50) ▪ Increased capacity in various revenue producing programs (\$100,655, 0.23 temporary FTE). 0.23 ▪ Added 2.00 positions in the Facilities and Operations Division in preparation for the opening of Long Bridge Aquatics and Fitness Center (\$110,000). 2.00 ▪ Reallocated funding from personnel to non-personnel based on program needs (\$46,317, 0.96 temporary FTE) and realigned camp offerings in line with demand (\$41,217, 0.73 temporary FTE). (1.69) ▪ Increased transfer to APS for community use of pools (\$239,527) and added new fee for aquatics participants to cover pool maintenance costs. ▪ Increased the annual expense for maintenance and replacement of County vehicles (\$15,832). ▪ Added new costs for ongoing maintenance associated with recent capital improvements for parks (\$145,000). ▪ Added funds for contractual increases (\$158,801). ▪ Removed expense budget due to new operational efficiencies in DPR (\$100,000), efficiencies in utilities and fuel (\$190,000). ▪ Decreased anticipated grant-funded expenditures and revenue (\$20,717) and expenses due to participation decreases in sports programs (\$6,800). ▪ Increased revenue for picnic shelter rentals (\$5,000) and increased capacity in age-based programs (\$5,000), camps (\$55,000), and other revenue-producing programs (\$268,614). ▪ Reduced revenue due to an increase in the fee reduction budget based on prior years' actuals (\$260,040). ▪ <i>The County Board added a Principal Planner and Associated Planner to support increases in Amazon and ancillary development activities.</i> 2.00 ▪ <i>The County Board added funds for field maintenance (\$139,426).</i>	
FY 2021	▪ Added temporary staff to support outdoor operations for Lubber Run Community Center (\$11,680). Non-personnel increased to maintain Lubber Run Community Center and Park as the facility's opening has been delayed	0.175

Fiscal Year	Description	FTEs
	until FY 2022 (\$87,000 ongoing).	
	▪ Added temporary staff to support Long Bridge Park Outdoor Operations (\$63,501). Non-personnel increased primarily due to the opening of Long Bridge Park Outdoor facility (\$130,000), one-time equipment (\$55,000) and maintenance costs (\$30,000) and the Long Bridge Aquatics & Fitness Center (\$174,223). Increased revenue from donation from the Boeing Company to support the maintenance and operations of the Long Bridge Aquatics & Fitness Center (\$399,623). ▪ Added general fund support for Planner positions previously funded by capital projects (\$240,000).	4.40
	▪ Realigned funds to establish two additional Roving Monitor positions to provide on-site supervision and communication for outdoor facilities and indoor programs.	2.00
	▪ Added one position in Conservation and Interpretation (\$50,000, 1.0 FTE) by reallocating temporary FTEs in Parks and Natural Resources (1.46 temporary FTEs).	(0.46)
	▪ Added 0.69 temporary FTE due to increased capacity in various revenue-producing programs (\$60,452, 0.69 temporary FTE), partially offset by the reduction of 0.01 FTE (0.01 permanent FTE) due to a variety of administrative cleanup.	0.68
	▪ Added one-time funding for Lee Center program operations for six additional months (\$100,000). ▪ Increased expenses associated with resident participation in various revenue-producing programs (\$55,102). ▪ Added new costs for ongoing maintenance associated with recent capital improvements for parks (\$137,000). ▪ Decreased anticipated grant-funded expenditures and revenue (\$12,736 non-personnel, \$12,736 revenue). ▪ Increased revenue from resident participation in revenue-producing programs (\$138,849) and increases related to summer camp fees (\$41,000).	
FY 2022	▪ The County Board added funding for a one percent merit pay adjustment, a five percent increase in the range, and an increase to the one-time bonus for staff from \$500 to approximately \$900. ▪ The County Board added funding for an Urban Forester position (\$105,000, 1.0 FTE), tree pruning (\$200,000, one-time), one-time funding for vehicle and start-up equipment to support Urban Forestry (\$55,000), and restored funding for support of the Northern Virginia Conservation Trust (NVCT) (\$90,159) and Virginia Cooperative Extension (VCE) (\$63,682). ▪ The County Board restored funding for a vacant DPR Program Manager position in the Departmental Management and Leadership line of business (\$135,748, 1.0 permanent FTE), a vacant DPR Programmer II position to support enhanced camp coordination and programming for youth (\$111,950, 1.0 permanent FTE), previously reduced temporary staff across the Parks and Natural Resources (PNR) and the Community Recreation Divisions (CRD) (\$355,000, 7.39 temporary FTEs), previously reduced	1.00

Fiscal Year	Description	FTEs
	temporary staff utilized by the Athletic and Facility Services (AFS) division in Community Centers (\$600,000, 12.10 temporary FTEs), and utilities and custodial expenses previously removed for reduced hours across community centers (\$33,847) with American Rescue Plan funding.	
	▪ Added personnel funding for increased salaries resulting from the increase in the living wage from \$15 to \$17 per hour (\$164,754). ▪ Added funding for increased salaries resulting from job family studies for trades and planner positions (\$15,054). ▪ Added permanent and temporary staffing for the Long Bridge Aquatics & Fitness Facility scheduled to open July 2021 and funded by a donation from the Boeing Company (\$2,006,881, 16.00 permanent FTEs and 15.49 temporary FTEs) and non-personnel operating costs (\$990,777 ongoing; \$285,000 one-time). Expenses for the facility are offset by program revenues (\$1,243,200) and a donation from the Boeing Company (\$2,033,993).	31.49
	▪ Added temporary staffing support for Long Bridge Outdoor Operations (\$63,501) and non-personnel operating costs (\$130,000).	1.55
	▪ Added a Facility Manager position and an Assistant Facility Manager position for the reopening of the new Lubber Run Community Center and Park (\$199,000), and non-personnel costs (\$152,000 ongoing; \$100,000 one-time).	2.00
	▪ Converted two part-time permanent FTEs to full-time and add temporary staffing support to establish a full-day preschool at the Lubber Run (\$102,000, 0.76 permanent FTE and 0.70 temporary FTE), partially offset by fee revenue (\$89,200).	1.46
	▪ Converted 1.49 temporary Kitchen Assistant FTEs to permanent positions (\$38,000, 1.50 permanent FTEs).	0.01
	▪ Decreased revenue-producing programs due to changes in operations, participation, and programs (0.90 temporary FTE).	(0.90)
	▪ Added funding for living wage custodial contract increases (\$11,600). ▪ Added new costs for ongoing maintenance associated with recent capital improvements for parks (\$310,250). ▪ Added funding for ongoing maintenance of athletic fields (\$139,000). ▪ Eliminated the Pool Use Fee transfer to APS (\$130,000). ▪ Reduced the Supplemental Fees Program budget due to efficiencies in implementing the supplemental fees program (\$44,157). ▪ Increased revenue from increases in gymnastics and swim team fees (\$53,600). ▪ Revenue increased partially offset by the elimination of Pool Use Fee for maintenance costs (\$130,000); increased fee reduction budget (\$45,000); decreased community center and outdoor rentals (\$80,000); and decreased revenue from revenue-producing programs due to changes in operations, participation, and programs (\$161,457). ▪ <i>In FY 2021 closeout, funding was added for a one percent merit pay adjustment (\$116,883) and a one-time bonus for staff of \$450 (\$148,094).</i> ▪ <i>As a part of FY 2021 close-out, the County Board approved ARPA funding</i>	3.26

Fiscal Year	Description	FTEs
	<i>for expenses associated for the Childcare Investments - Gunston Preschool Expansion (\$100,000).</i> ▪ <i>As a part of FY 2021 close-out, the County Board approved ARPA funding for expenses for the Emergency Meal Distribution for DPR Social 60+ Café Program Participants (\$20,000).</i> ▪ <i>As a part of FY 2021 close-out, the County Board approved ARPA funding for one-time expenses for the Therapeutic Recreation Education and Knowledge (TREK) Mobile program (\$11,000 one-time).</i> ▪ <i>As a part of FY 2021 close-out, the County Board approved ARPA funding for Electric landscape tools (\$54,000 one-time). This budget is in the County's Non-Departmental account and is shared with the Department of Environmental Services (DES).</i>	0.13
FY 2023	▪ The County Board added funding for an additional one percent merit pay adjustment for a total increase of 5.25 percent, increased the pay-for-performance budget by an additional 0.5 percent, increased the pay range movement to five percent, a one-time increase in 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 (\$3,344), a one-time doubling of the CDL bonus to \$2,000 (\$43,000), a one-time increase in language premium from \$0.69 to \$0.92 per hour (\$534), and an optional one-time cash-out of 40 hours of compensation time for those with balances of 80 or more (\$16,409). ▪ The County Board added one-time funding for electricity costs and contractual increases due to inflation (\$633,409). ▪ The County Board added one-time funding for a Tree Canopy Study (\$150,000). This funding is budgeted in the County's Non-Departmental account. ▪ Added an Assistant Facility Manager position and a Customer Service Representative for the Lubber Run Community Center (\$170,000). ▪ Added a Trades Manager/Leader I position and a Trades Worker III position for Athletic Field Maintenance (\$190,000), and new one-time costs for vehicle and equipment to support updated staffing model (\$150,000), offset by increases in Athletic Field Fund revenue associated with new fee structure (\$240,000). ▪ Added a Plumber position for the Parks and Natural Resources Division Facilities Maintenance operations. ▪ Converted temporary staffing funding for a permanent Administrative Assistant IV position in the Youth Services Section line of business. ▪ Converted 0.70 temporary FTE to permanent positions (\$60,000, 1.50 permanent FTEs) for Lubber Run Year-Round Preschool: Recreation Supervisor position (0.75 FTE) and an Early Childhood Assistant position (0.75 FTE), partially offset by Lubber Run Preschool summer fees revenue (\$32,500). ▪ Increased salaries resulting from Administrative and Parks and Programming job family studies (\$177,257). ▪ Added new costs for ongoing maintenance associated with recent capital	2.00 2.00 1.00 1.00 0.80

Fiscal Year	Description	FTEs
	improvements for parks (\$239,500). ▪ Added funding for an increase in the County's mowing services expenses due to new contract (\$470,000) and a variety of departmental contractual increases (\$208,393). ▪ Increased annual expenses for maintenance and replacement of county vehicles (\$31,847 one-time for purchase of electric vehicles, \$67,517 ongoing). ▪ Added one-time funding for the new swim lane rental fee charged by APS for the Arlington Aquatic Club (AAC) (\$100,000). ▪ Fee revenue increased due to addition of contractor summer camp revenue (\$1,080,000). ▪ Grants revenue decreased due to the reduction in the Congregate Meals federal grant funding (\$16,446). ▪ As part of the FY 2022 adopted budget, the County Board approved the use of American Rescue Plan Act (ARPA) funding to restore programs and positions that had been proposed as cuts. The FY 2023 adopted budget also continues funding for these reductions including: ○ Program Manager I – Departmental Management and Leadership line of business (\$135,748, 1.0 FTE). ○ Programmer II supports enhanced camp coordination and programming for youth (\$112,814, 1.0 FTE). ○ Temporary staff across the Parks and Natural Resources (PNR) and the Community Recreation Divisions (\$368,935, 7.39 temporary FTEs). ○ Temporary staff utilized by the Athletic and Facility Services (AFS) division in Community Centers (\$623,549, 12.10 temporary FTEs). ○ Utilities and custodian expenses for community center hours (\$33,847). ▪ As a part of FY 2021 close-out, the County Board approved additional allocations of the remaining ARPA funding for additional programs based on the Guiding Principles presented by the County Manager in September; the County Board directed the County Manager to include funding for these programs in the FY 2023 adopted budget including: ○ Added ARPA funding for the Gunston Preschool expansion to year-round, full day preschool (\$100,000, 3.26 FTEs). ○ Added ARPA funding for the Therapeutic Recreation Education and Knowledge (TREK) Mobile program (\$10,000 one-time: \$7,000 personnel, 0.13 temporary FTE and \$3,000 non-personnel). ○ Added ARPA funding for Emergency Meal Distribution for DPR Social 60+ Café Program Participants (\$20,000). ○ Added ARPA funding for Electric landscape tools (\$24,000 one-time). This budget is in the County's Non-Departmental account and is shared with the Department of Environmental Services (DES). ▪ <i>In FY 2022 closeout, funding was added to reflect higher than budgeted summer camp programs, services, and activities expense and revenue (\$1,100,000).</i>	

Fiscal Year	Description	FTEs
	▪ <i>A technical adjustment was approved by the County Board in April 2023 to appropriate funding from Non-Departmental to Departments to allocate the budget for bonuses funded in the adopted budget. The funding added to the Department of Parks and Recreation was \$711,720.</i>	
FY 2024	▪ The County Board added ongoing funding for Out of School (OST) Programming and Staffing (\$95,000). ▪ Added one-time \$2,000 (gross) employee bonuses (\$773,055). ▪ Increased salaries resulting from Communications, Finance and Accounting, Administrative, and Parks & Programming job family studies (\$422,712). ▪ A technical adjustment to align authorized FTE count with actual staffing levels for the Lubber Run Community Center (\$136,896). ▪ Reduced level of temporary staff utilized by the Community Recreation Division (\$240,000). (3.23) ▪ Reduced level of temporary staff utilized by the Parks and Natural Resources Division (\$80,000). (1.95) ▪ Managed staff vacancies to accrue personnel savings in FY 2024 (\$344,000). ▪ Added funding for contract summer camp expense increases based on participation (\$778,000) and a variety of departmental contractual increases (\$288,715). ▪ Increased annual expenses for maintenance and replacement of county vehicles (\$67,012 one-time for purchase of electric vehicles, \$53,430 ongoing). ▪ Added one-time funding for invasives management (\$100,000) and tree maintenance (\$300,000) expenses. ▪ Reduced electricity budget to reflect electricity bill credits resulting from the Maplewood Solar project (\$544,168). ▪ Reduced Community Recreation Division non-personnel services (\$65,000) and Parks and Natural Resources Division operating supplies/equipment (\$125,000). ▪ Reduced budgeted transfer to Arlington Public Schools for shared pool operations and maintenance (\$216,319). ▪ Fee revenue decreased primarily due to decreased contractor summer camp revenue (\$300,000), partially offset by increased participation in revenue producing programs (\$83,930), and Forestry site plan fees (\$22,000). ▪ Grants revenue decreased for Congregate Meals federal grant funding (\$14,112). ▪ Other revenues increased to align Boeing Company donation funding needed to support the maintenance and operations of Long Bridge Aquatics & Fitness Center (\$199,394).	
FY 2025	▪ The County Board added ongoing funding for a Youth Programmer Manager	1.00

DEPARTMENT OF PARKS AND RECREATION
TEN-YEAR HISTORY

Fiscal Year	Description	FTEs
	(\$202,000).	
	▪ The County Board added one-time funding to expand Youth Programming Pilots for up to two years (\$480,000). ▪ The County Board added ongoing funding for to expand Gulf Branch and Long Branch Nature Center hours (\$185,000). ▪ The County Board added ongoing funding for temporary to permanent FTE conversion (\$240,000). ▪ The County Board added one-time funding for the Transition from 1:1 personal training program to small group training classes in the 55+ Program (\$25,000). ▪ The County Board added one-time funding for an Arlington Mill Computer Lab Conversion to a Teen Media Lab/Esport (\$100,000). ▪ The County Board added one-time funding for a DPR After-School Programs Pilot with Arlington Public Schools (\$1,500,000). This funding is budgeted in the County's Non-Departmental account. ▪ The County Board added one-time funding for a Tree Canopy Study (\$240,000). This funding is budgeted in the County's Non-Departmental account. ▪ Increased salaries resulting from the Parks & Programming, Human Resources and Safety, and Accounting, Fiscal, Revenue Services and Financial job family studies (\$560,470). ▪ Added an Urban Forester position (\$132,000). ▪ Added a Safety Program Coordinator position (\$142,000). ▪ Added a DPR Programmer II position to support Out of School Time programming (\$130,000). ▪ Converted temporary staffing to support a permanent Administrative Assistant position in the 55+ Programs Unit in the Community Recreation Division. ▪ Added an Administrative Assistant position in the 55+ Programs (transferred funding from temporary base pay to permanent personnel) (\$74,962, 1.0 permanent FTE). ▪ Eliminated ongoing funding for a Community Arts limited-term DPR Programmer I position and replaced with one-time funds (\$53,757, 0.50 FTE). ▪ Eliminated a vacant DPR Programmer I position in the 55+ Programs (\$102,584). ▪ Eliminated the Personal Training Program (\$348,446, 2.00 permanent FTE and 2.65 temporary FTE positions). ▪ Added funding for contract summer camp expense increases based on participation (\$2,151,089) and a variety of departmental contractual increases (\$519,227). ▪ Increased annual expenses for maintenance and replacement of county vehicles (\$67,104). ▪ Electricity adjustments for Parks Management and Construction and Long Bridge Aquatics and Fitness Center (\$544,168).	1.75
		1.00
		1.00
		1.00
		(1.25)
		1.00
		(0.87)
		(4.65)

Fiscal Year	Description	FTEs
	▪ Added funding for Virginia Cooperation Extension (VCE) (\$3,154). ▪ Added funding for tree maintenance contracted services (\$750,000 ongoing and \$100,000 one-time). ▪ Added one-time funding for invasives management (\$300,000). ▪ Added one-time funding for electric vehicle purchases (\$23,891). ▪ Added one-time funding for Skilled Laborer and Trades Collective Bargaining Training (\$25,000). ▪ Reduced budgeted transfer to Arlington Public Schools for shared pool operations and maintenance (\$113,225). ▪ Reduced costs for printing and postage (\$58,950) and contracted landscape services (\$98,580). ▪ Fee revenue increased primarily due to increased contractor summer camp revenue (\$2,122,750), increased Forestry site plan fees (\$5,000), and increased participation in other revenue producing programs (\$351,582). ▪ Grants revenue increased for Congregate Meals federal grant funding (\$16,615). ▪ Other revenues decreased to align Boeing Company donation funding needed to support the maintenance and operations of Long Bridge Aquatics & Fitness Center (\$152,205). ▪ <i>As a part of FY 2024 close-out, a technical adjustment for FY 2025 to align three Recreation Supervisor (Play School) positions from 0.62 FTE to 0.625 FTE.</i>	0.015
FY 2026	▪ The County Board added one-time funding for the Northern Virginia Conservation Trust (\$86,900). ▪ The County Board revised the Boeing donation funding glide path to 50/50, an increase, to support the maintenance and operations of Long Bridge Aquatics and Fitness Center (\$549,975). ▪ Closed Madison Preschool (\$108,028). ▪ Froze a vacant Deputy Director position for 12 months (\$281,434, 1.0 FTE). ▪ Froze a vacant Administrative Assistant A position for 12 months (\$88,018, 1.0 FTE). ▪ Temporarily froze four positions within the Parks and Natural Resources Division (\$193,462, 4.0 FTEs). ▪ Added funding for DPR programs and services based on participation (\$187,229) and a variety of departmental contractual increases (\$277,897). ▪ Added funding for new costs for ongoing maintenance associated with capital improvements for parks (\$32,500). ▪ Increased annual expenses for maintenance and replacement of county vehicles (\$116,356). ▪ Added funding for custodial contractual services (\$100,000) and officiating contractual services (\$17,000). ▪ Added funding for the Deer Management Program (\$5,000 ongoing and	(1.25)

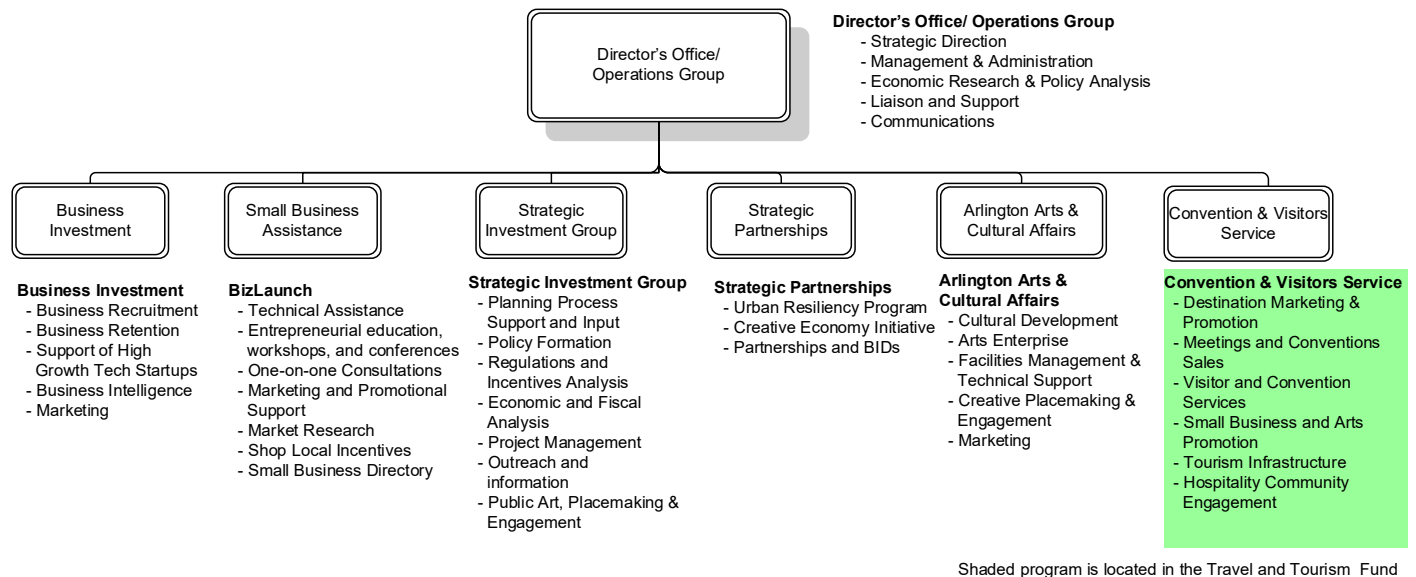
Fiscal Year	Description	FTEs
	\$146,000 one-time). ▪ Added funding for DPR Special Events (\$22,000 ongoing and \$28,000 one-time). ▪ Continued one-time funding for invasives management (\$100,000 one-time). ▪ Added one-time funding for contracted tree watering services (\$123,000 one-time). ▪ Added one-time funding for the Tree Canopy Fund (\$240,000, one-time). <i>This funding is budgeted in the County's Stormwater Fund.</i> ▪ Reallocated mowing services budget from DPR to the Department of Environmental Services (DES) to cover cost of utility strip mowing (\$116,000). ▪ Replaced ongoing funding for the Northern Virginia Conservation Trust (\$86,900) with one-time funding. ▪ Reduced costs for selective reduction of County Mowing (\$65,000). ▪ Fee revenue increased primarily due to DPR program, services, and membership fees changes (\$2,174,117), partially offset by fee reductions program increases (\$697,000). ▪ Grants revenue increased for Congregate Meals federal grant funding (\$11,300). ▪ Added funding for the Arlington County Fair (\$226,000), offset by fair vendor revenue (\$100,000) and amusement ticket fees (\$174,000).	
FY 2027	▪ The County Board restored the proposed elimination of Competitive Gymnastics (\$1,278,615: \$1,146,128 ongoing and \$132,487 one-time, 9.0 FTEs permanent and 4.25 temporary FTEs) and increased fees 25 percent to the 86 percent cost recovery level (\$1,076,615 revenue). ▪ The County Board restored the proposed elimination of Recreational Gymnastics (\$1,020,211: \$798,211 ongoing, \$222,000 one-time, 7.0 FTEs permanent and 2.50 temporary FTEs) and increased fees to the 64 percent cost recovery level (\$653,211 revenue). ▪ The County Board restored the proposed temporary freeze of the Woodshop Programming (\$74,556, 0.94 temporary FTE) with fees and membership increases to 86 percent cost recovery level (\$72,256 revenue). ▪ The County Board restored ten of the proposed Park Restrooms closures to remain open during the winter months (\$27,022). ▪ The County Board added funding for inflationary cost increases including utilities (\$253,612). ▪ Converted temporary staffing (4.00 FTEs) to two permanent Administrative Assistant A positions and two permanent DPR Assistant Facilities Manager positions in the Athletic and Facility Services (AFS) division (\$430,054). ▪ Converted temporary staffing (3.65 FTEs) to two permanent DPR Program Assistant positions in the Youth, Teens, and Family (YTF) unit (\$215,118).	(1.65)

Fiscal Year	Description	FTEs
	▪ Froze a vacant Deputy Director position (\$284,966, 1.0 FTE). ▪ Froze a vacant Construction Management Specialist position (\$133,364, 1.0 FTE). ▪ Froze four positions within the Parks and Natural Resources Division (\$489,798, 4.0 FTEs). ▪ Reduced Temporary personnel funding within the Parks and Natural Resources (PNR) Division (\$175,000, 5.56 temporary FTEs). (5.56) ▪ Reduced Temporary Funding within the Athletic and Facility Services (AFS) division at Madison Community Center during construction (\$32,424 one-time, 0.95 temporary FTE). (0.95) ▪ Reduced cost for fuel charges (\$20,614) and the countywide custodial contract (\$41,224). ▪ Added funding for contractual cost increases (\$162,452) and new costs for ongoing maintenance associated with capital improvements for parks (\$18,500). ▪ Continued one-time funding for the Northern Virginia Conservation Trust (\$86,900 one-time). ▪ Continued one-time funding for invasives management (\$100,000 one-time). ▪ Increased annual expense for maintenance and replacement of County vehicles (\$66,103). ▪ Added funding for adjustments to utility budgets based on prior year actuals and projected rates (\$244,391). ▪ Reduced costs for contractual landscape maintenance (\$28,981) and selective reduction of County Mowing (\$52,615). ▪ Added ongoing NTS funding for Congregate Meals Program (\$40,000) to replace lost federal resources. ▪ Closed nine Park Restrooms during the winter months (\$24,898). ▪ Fee revenue increased primarily due to a three percent inflationary fee increase (\$524,634) and targeted fee increases (\$201,637), partially offset due to decreased participation in DPR recreation programs, contracted camps, and special event fees (\$1,940,150). ▪ Added revenue for Public Electric Vehicle Charging stations (\$45,410).	

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Our Mission: Arlington Economic Development is dedicated to growing a thriving Arlington economy through collaborative partnerships, promotion of our unique place and innovative programming

LINES OF BUSINESS



SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted expenditure budget for Arlington Economic Development is \$10,028,821, a one percent increase from the FY 2026 adopted budget. The FY 2027 adopted budget reflects:

- The County Board added ongoing funding for Clarendon Alliance neighborhood strategic partnership (\$55,000), one-time funding for Langston Boulevard Alliance neighborhood strategic partnership for the LBP Implementation (\$50,000), and one-time funding for AED Catalyst Grants, AED Innovation Grants, or other similar purposes (\$250,000).
- ↓ Personnel decreases are primarily due to the removal of FY 2026 one-time funding for an eliminated Arts Enterprise Specialist position (\$133,507, 1.0 FTE) and the reductions itemized below, partially offset by employee salary increases, the addition of a new position for the AED Communications Rebuild (\$130,000, 1.0 FTE), an increase in the County's cost for employee health insurance, and retirement contributions based on current actuarial projections.
- ↑ Non-personnel increases primarily due to the County Board additions noted above, reallocation of personnel funding from the Communications Rebuild reduction itemized below to non-personnel for marketing consultant services (\$543,379), one-time funding for the Northern Virginia Economic Development Alliance (NOVA EDA) regional contribution (\$30,000), and adjustments to the annual expense for maintenance and replacement of County vehicles (\$3,995); partially offset by the removal of FY 2026 one-time funding for the Clarendon Alliance neighborhood strategic partnership (\$55,000).

↑ Revenue increases primarily due to the following adopted fees changes:

- CAD Staffing Support Fee (\$24,947),
- Scenic Studio Fees / Split Bays (\$4,280), and
- Shared Studio / New Day Rate Fees (\$23,436).

These revenue increases are partially offset by decreases based on realignment of Arts & Cultural Affairs fees and prior year actuals (\$11,122).

FY 2027 Adopted Budget Reductions

Communications/Cultural Affairs

↓ Communications Rebuild (\$368,718, 5.0 FTEs)

AED's marketing and communications team develops materials and brand strategies to support the department's mission to promote and market the County for business and talent attraction, including spotlighting small businesses, promoting cultural events and other activities aimed at increasing foot traffic and generating revenue. The team supports a variety of marketing resources including public relations, graphic design, multimedia production, social media, website management, email marketing, events, and overall marketing strategy and project management.

IMPACT: This reduction eliminates the communications and marketing team to rebuild and reorganize this function within the department by creating one new FTE to manage AED's website, digital applications, and event logistics and hosting and redirect some funding to procure support from an outside marketing vendor. Additionally, AED will need to reassign duties to existing staff to support internal communication needs and manage the outsourced Marketing, Public Relations, and Advertising functions to ensure services are delivered timely and meet AED requirements.

These reductions may have a substantial near-term impact on AED's ability to deliver quality communications and marketing, which will affect all departmental programs. However, the shift to an outside vendor provides AED with a long-term opportunity to reorganize and move toward a "one brand" approach and realign efforts with emerging economic development activities. This transition will strengthen collaboration with external partners and more effectively enable the cross-divisional marketing campaigns necessary for the County to compete regionally, nationally and internationally.

Strategic Investment Group (SIG)

↓ Temporarily freeze vacant Public Arts Manager Position (\$168,854 one-time, 1.0 FTE)

The Public Art Manager is responsible for the planning, design, and installation of art throughout the County. The position is the main link between artists, County departments, and the community to ensure art is included in parks, transit projects, and new buildings.

IMPACT: Since the position became vacant in June 2025, the SIG Division Director has directly supervised the two Public Art Project Managers, and responsibilities have been redistributed. Freezing the vacant position will require the team to continue the current redistribution of responsibilities. Essential tasks and duties will remain divided between the Division Director and the two Project Managers.

This continued adjustment requires the ongoing prioritization of tasks, which could result in the delay of various placemaking and public art initiatives. However, the Public Art Master Plan, AED Strategic Plan goals, and the team's established Public Art Principles will continue to guide all activities.

DEPARTMENT FINANCIAL SUMMARY

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	\$7,214,991	\$7,369,742	\$6,576,892	-11%
Non-Personnel	2,786,859	2,574,555	3,451,929	34%
Total Expenditures	10,001,850	9,944,297	10,028,821	1%
Fees (Earned Income)	205,717	201,705	243,246	21%
Miscellaneous Revenue	1,125	-	-	-
Grants	104,500	4,500	4,500	-
Total Revenues	311,342	206,205	247,746	20%
Net Tax Support	\$9,690,508	\$9,738,092	\$9,781,075	-
Permanent FTEs	43.80	43.80	37.80	
Permanent FTEs (Frozen, Unfunded)	1.00	1.00	2.00	
Temporary FTEs	5.50	5.50	5.50	
Total Authorized FTEs	50.30	50.30	45.30	

Expenses & Revenues by Line of Business

	FY 2025 Actual Expense	FY 2026 Adopted Expense	FY 2027 Adopted Expense	% Change '26 to '27	FY 2027 Adopted Revenue	FY 2027 Net Tax Support
Director's Office - Operations	\$2,718,507	\$2,701,242	\$2,201,341	-19%	-	\$2,201,341
Business Investment	1,882,151	1,838,237	1,975,208	7%	-	1,975,208
Small Business Assistance (BizLaunch)	1,212,304	982,802	1,048,458	7%	-	1,048,458
Strategic Investment Group	485,475	569,560	1,077,032	89%	-	1,077,032
Strategic Partnerships	865,000	865,000	945,000	9%	-	945,000
Arlington Arts & Cultural Affairs	2,838,414	2,987,456	2,781,782	-7%	\$247,746	2,534,036
Total	\$10,001,850	\$9,944,297	\$10,028,821	1%	\$247,746	\$9,781,075

Authorized FTEs by Line of Business

	FY 2026 FTEs Adopted	FY 2027 Permanent FTEs Adopted	FY 2027 Temporary FTEs Adopted	FY 2027 Total FTEs Adopted
Director's Office - Operations	13.00	10.00	-	10.00
Business Investment	9.00	8.00	-	8.00
Small Business Assistance (BizLaunch)	5.80	5.80	-	5.80
Strategic Investment Group**	3.00	7.00	-	7.00
Strategic Partnerships	-	-	-	-
Arlington Arts & Cultural Affairs*/ **	19.50	9.00	5.50	14.50
Total	50.30	39.80	5.50	45.30

*FY 2026 Adopted FTE count includes 5.50 temporary FTEs in the Arlington Arts & Cultural line of business.

**FY 2027 Adopted Permanent FTE count includes two frozen permanent FTEs: Strategic Investment Group (1.0 FTE) and Arlington Arts & Cultural Affairs (1.0 FTE).

Strategic Partnerships Funding Summary

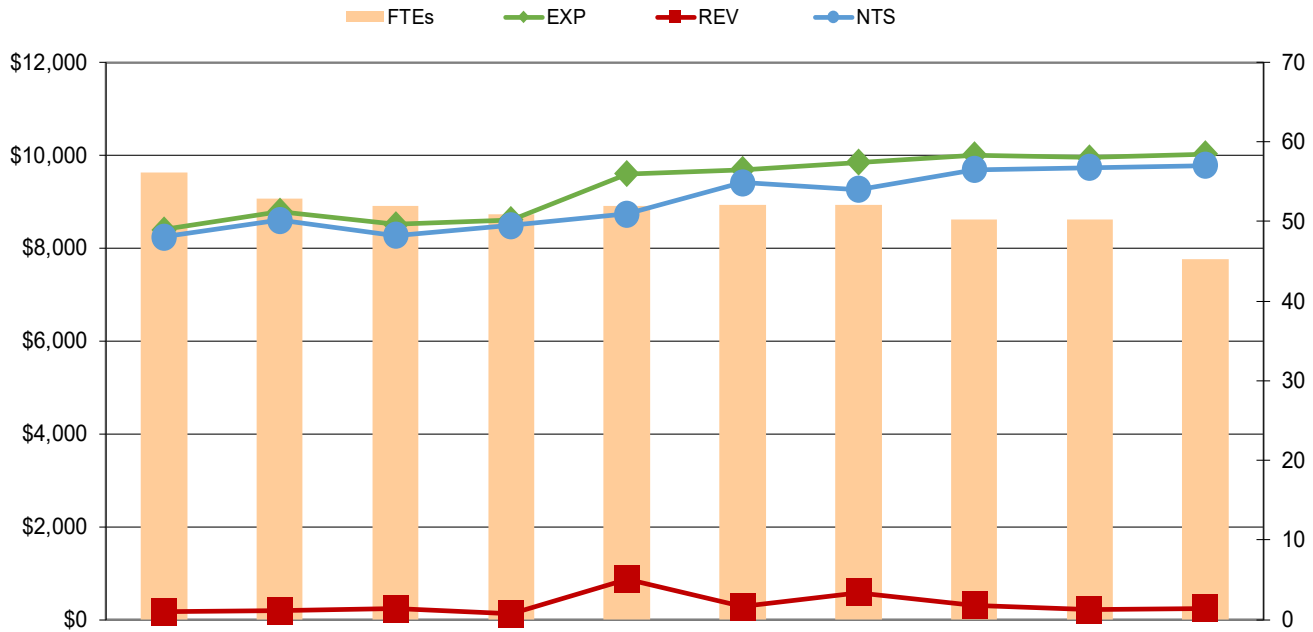
	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Ballston Business Improvement District	\$1,302,817	\$1,217,155	\$1,051,616	-14%
National Landing Business Improvement District	4,842,737	5,022,575	4,903,041	-2%
Rosslyn Business Improvement District	4,367,307	4,325,127	3,992,703	-8%
Clarendon Alliance ¹	200,000	200,000	200,000	-
Columbia Pike Partnership	410,000	410,000	410,000	-
Langston Boulevard Alliance ²	200,000	200,000	250,000	25%
Green Valley Neighborhood Partnership Initiative Pilot ³	-	-	-	-
Washington Board of Trade	10,000	10,000	10,000	-
Arlington Sister Cities Association	45,000	45,000	45,000	-
Total	\$11,377,861	\$11,429,857	\$10,862,360	-5%

¹As part of the FY 2026 adopted budget, the County Board provided \$55,000 one-time funding for Clarendon Alliance.

²As part of the FY 2027 adopted budget, the County Board provided \$50,000 one-time funding for Langston Boulevard Alliance.

³As part of the County Board Supplemental FY 2026 Budget Guidance, the County Board approved carryover of the \$80,000 FY 2025 one-time funding for the Green Valley Neighborhood Partnership Initiative Pilot to FY 2026 to support community engagement. Formal action to carry over the funding was taken at FY 2025 closeout.

EXPENDITURE, REVENUE, NET TAX SUPPORT, AND FULL-TIME EQUIVALENT TRENDS



	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual*	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Adopted Budget
EXP	\$8,401	\$8,788	\$8,511	\$8,605	\$9,602	\$9,686	\$9,842	\$10,002	\$9,944	\$10,029
REV	\$165	\$191	\$236	\$120	\$869	\$279	\$577	\$311	\$206	\$248
NTS	\$8,236	\$8,597	\$8,275	\$8,485	\$8,733	\$9,407	\$9,265	\$9,691	\$9,738	\$9,781
FTEs	56.20	52.90	51.90	50.90	51.90	52.10	52.10	50.30	50.30	45.30

* Beginning in FY 2022, actual expenditures and revenues received reflect the Governmental Accounting Standard Board (GASB) standards for Statement No. 87 on leases and Statement No. 96 for subscription-based software. See the County Government GASB Summary for department details in the front section of the budget book.

Fiscal Year	Description	FTEs
FY 2018	- The County Board added one-time funding for Arts Challenge Grants (\$30,000) and one-time funding for AED to conduct a retail and market study along the Columbia Pike corridor on behalf of the Columbia Pike Revitalization Organization (\$150,000). - Converted a temporary employee from the Travel and Tourism Promotion Fund to a permanent full-time to support the front desk and operations (conversion of non-personnel to personnel \$60,000). - Transferred in a position from the Department of Technology Services to support the sales and marketing efforts of ConnectArlington and the transfer in of sales and marketing non-personnel funding for the promotion of ConnectArlington (\$130,000 personnel; \$50,000 non-personnel).	1.00 1.00
FY 2019	- The County Board added one-time funding for the Columbia Pike Revitalization Organization (CPRO) (\$5,000) and one-time funding for the Lee Highway Alliance (LHA) (\$25,000). - Eliminated one vacant Strategic Partnerships Executive Liaison (\$143,231). - Eliminated funding for the Greater Washington Hispanic Chamber of Commerce (\$6,000) and decreased the ongoing commitment to Arlington Sister Cities Association (\$5,000). - Eliminated the Cultural Affairs humanities program and its associated vacant position (\$77,172). - Eliminated a vacant Cultural Affairs new Media Curator position (\$36,225). - Eliminated the Connect Arlington marketing program (\$50,000) and associated vacant business development position (\$115,964). - Removed expenses (\$160,825) associated with the closure of Spectrum Theatre. - Transferred partnership funding (CPRO and LHA) from Non-Departmental (\$210,500).	(1.00) (0.80) (0.50) (1.00)
FY 2020	- The County Board replaced ongoing funding with one-time funding for the Scenic Studio program (\$108,621). - The County Board replaced ongoing funding with one-time funding for the facility manager at 3700 South Four Mile Run Drive (\$96,663). - The County Board added one-time funding for the Mobile Stage (\$4,550). - The County Board added ongoing funding for the Cultural Affairs literary arts program (\$31,000). - The County Board added one-time funding to the Lee Highway Alliance (\$20,000), the Clarendon Alliance (\$10,000), and the Columbia Pike Revitalization Organization (\$20,000). - The County Board approved one-time funding to retain the Facility Technical Services Director (\$151,202). - Added ongoing funding for a small business support position (\$110,285).	1.00

Fiscal Year	Description	FTEs
	▪ Reduced funding for administrative support services (\$11,000). ▪ Reduced funding for data subscription licenses (\$35,500). ▪ Eliminated a vacant Audio Production Specialist position (\$108,143). ▪ Eliminated a filled Cultural Affairs Specialist position in the Costume Lab (\$70,761). ▪ Reduced wireless service charges as part of a County-wide review of wireless service providers (\$4,921).	(1.00) (1.00)
FY 2021	▪ The County Board added one-time funding to the Lee Highway Alliance (\$25,000). ▪ Restored ongoing funding for the Scenic Studio program and the facility manager at 3700 South Four Mile Run Drive (\$208,975). ▪ Eliminated one-time funding for the vacant Facility Technical Services Director position (\$138,135). ▪ Added one-time funding for Columbia Pike small business support (\$20,000). ▪ Increased ongoing funding to the Biz Launch program for small business support (\$35,000). ▪ Increased funding for data subscription licenses (\$17,980). ▪ Increased Scenic Studio fees (\$12,900). ▪ Decreased other fee revenues based on prior year actuals (\$21,366).	(1.00)
FY 2022	▪ The County Board added funding for a one percent merit pay adjustment, a five percent increase in the range, and an increase to the one-time bonus for staff from \$500 to approximately \$900. ▪ The County Board added ongoing funding for the Lee Highway Alliance (\$25,000). ▪ The County Board added ongoing funding for business dataset subscriptions (\$40,000). ▪ The County Board added one-time funding for Resiliency Arts Grants (\$50,000). ▪ The County Board added a small business support position (\$113,900) with funding from the American Rescue Plan. ▪ Reduced trade and promotion funding (\$10,000), administrative operating expenses (\$27,618), and marketing budget (\$21,743) in the Director's Office and Real Estate Development Group. ▪ Reduced marketing and business engagement activities (\$32,000) in the Business Investment Group. ▪ <i>In FY 2021 closeout, funding was added for a one percent merit pay adjustment (\$28,055) and a one-time bonus for staff of \$450 (\$24,493).</i> ▪ <i>In FY 2021 closeout, a technical adjustment was made to increase the hours of an existing Cultural Affairs Specialist III position by re-allocating existing personnel budget.</i>	1.00 0.20

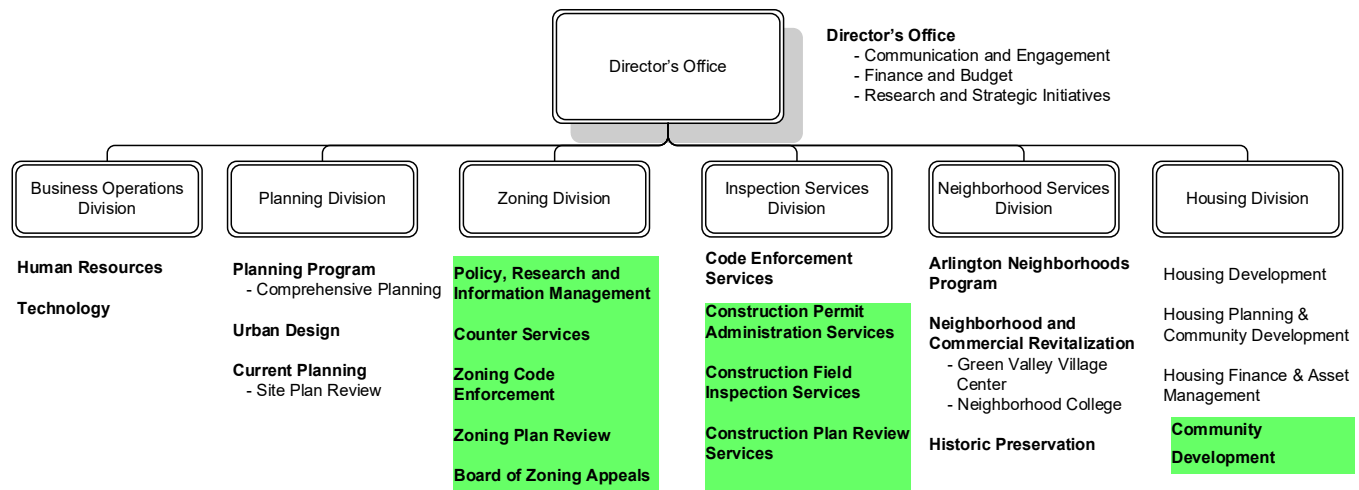
Fiscal Year	Description	FTEs
FY 2023	▪ <i>As a part of FY 2021 close-out, the County Board approved ARPA funding for one-time expenses associated with the ReLaunch Program (\$500,000 one-time) and the Back2Work Program (\$25,000).</i> ▪ The County Board added funding for an additional one percent merit pay adjustment for a total increase of 5.25 percent, increased the pay-for-performance budget by an additional 0.5 percent, increased the pay range movement to five percent, and approved a one-time increase in 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 (\$478), a one-time increase in language premium from \$0.69 to \$0.92 per hour (\$534), and an optional one-time cash-out of 40 hours of compensation time for those with balances of 80 or more (\$4,505). ▪ The County Board added one-time funding for arts equity grants (\$100,000). ▪ The County Board added one-time funding for a strategic funding pool for neighborhood partnerships (\$180,000). ▪ The County Board added one-time funding for Plan Langston (\$25,000). ▪ Added funding for the Lee Arts Center (\$64,655). ▪ Added one-time funding for arts programming at the new site located at 2700 South Nelson Street (\$85,000). ▪ Fee revenue increased due to the fee increases for LAC (Lee Arts Center) memberships (\$65,666). ▪ As part of the FY 2022 adopted budget, the County Board approved use of American Rescue Plan Act (ARPA) funding to add a small business support position. The FY 2023 adopted budget continues funding for this position (\$88,022, 1.0 FTE). ▪ <i>As a part of FY 2021 close-out, the County Board approved allocations of the remaining ARPA funding for additional programs based on the Guiding Principles presented by the County Manager in September; the Board directed the County Manager to include funding for these programs in the FY 2023 adopted budget including:</i> ▪ <i>ReLaunch program (\$500,000) for the BizLaunch team to provide targeted technical assistance (i.e., financial management, strategic planning, branding, and marketing) to small businesses negatively impacted by the pandemic.</i> ▪ <i>Back2Work Initiative (\$25,000) for the Business Investment Group to help address the needs of tech companies and help unemployed, displaced, and underemployed workers find tech jobs.</i> ▪ <i>A technical adjustment was approved by the County Board in April 2023 to appropriate funding from Non-Departmental to Departments to allocate the budget for bonuses funded in the adopted budget. The funding added to the Arlington Economic Development Department was \$82,813.</i>	
FY 2024	▪ The County Board added ongoing funding for the Clarendon Alliance neighborhood strategic partnership (\$60,000).	

	▪ The County Board added ongoing funding for the Columbia Pike Revitalization Organization neighborhood strategic partnership (\$60,000). ▪ The County Board added ongoing funding for Langston Boulevard Alliance neighborhood strategic partnership (\$60,000). ▪ Added one-time funding for a BizLaunch en Español position (\$111,340). 1.00 ▪ Eliminated a vacant AED Assistant Director position (\$205,888). (1.00) ▪ Reduced AED overtime budget (\$50,000). ▪ Added one-time \$2,000 (gross) employee bonuses (\$115,933). ▪ Increased salaries resulting from communications and finance and accounting job family studies (\$18,831). ▪ Added one-time funding for the extension of the ReLaunch program to provide targeted technical assistance to small business adversely impacted by the pandemic (\$250,000). ▪ <i>In FY 2023 closeout, a technical adjustment was made to increase a Cultural Affairs Program Coordinator position from 0.8 FTE to 1.0 FTE by re-allocating existing non-personnel budget.</i> 0.20
FY 2025	▪ The County Board added additional funding for the Arlington Arts Grant Program (\$150,000 ongoing, \$100,000 one-time). ▪ The County Board added funding for the Langston Boulevard Alliance neighborhood strategic partnership (\$54,500). ▪ The County Board added one-time funding for the Green Valley Neighborhood Partnership Initiative Pilot (\$80,000). ▪ The County Board added one-time funding for the Clarendon Alliance neighborhood strategic partnership (\$55,000). ▪ The County Board added one-time funding for BizLaunch Small Business Support (\$250,000). ▪ The County Board restored part of the trade and promotion, social media and public relations advertising budget (\$50,000 one-time). ▪ The County Board converted a one-time funded BizLaunch en Español AED Specialist position to ongoing funding. ▪ Eliminated two AED Communication positions (\$316,504). (2.00) ▪ Froze a vacant AED Program Coordinator position (\$115,061, 1.0 FTE). ▪ Added funding for maintenance of 2700 South Nelson Street (\$75,208). ▪ Added ongoing funding for the Clarendon Alliance neighborhood strategic partnership (\$5,000). ▪ Increased expenses due to adjustments to the annual expense for maintenance and replacement of County vehicles (\$1,292). ▪ Reduced social media and public relations advertising budget (\$53,693). ▪ Reduced operation's subscription budget (\$20,000). ▪ Reduced trade and promotion budget (\$49,544). ▪ Decreased fee revenues based on prior year actuals (\$15,078).

FY 2026	▪ The County Board adopted the performance event fee change at half of the level in the proposed budget associated with the use of Arlington County and Arlington Public School owned performing arts theaters facilitated by the Cultural Affairs Division (\$23,583). ▪ The County Board added one-time funding for the Clarendon Alliance neighborhood strategic partnership (\$55,000). ▪ Eliminated an Arts Enterprise Specialist position and backfilled with one-time funding until the incumbent's retirement (\$133,507, 1.0 FTE). ▪ Eliminated the Arts Truck Program (\$24,700). ▪ Added ongoing funding for contractual increases (\$7,464). ▪ Added one-time funding for Economic Development Tools/Incentives (\$750,000). This funding is budgeted in the County's Non-departmental account. ▪ Decreased expenses due to adjustments to the annual expense for maintenance and replacement of County vehicles (\$1,802). ▪ Decreased fee revenues based on realignment of Arts & Cultural Affairs fees and prior year actuals (\$45,000).	
FY 2027	▪ The County Board added ongoing funding for Clarendon Alliance neighborhood strategic partnership (\$55,000). ▪ The County Board added one-time funding for Langston Boulevard Alliance neighborhood strategic partnership for LBP Implementation (\$50,000). ▪ The County Board added one-time funding for AED Catalyst Grants, AED Innovation Grants, or other similar purposes (\$250,000). ▪ Added a new position for AED Communications Rebuild (\$130,000). 1.00 ▪ Temporarily froze vacant Public Arts Manager position (\$168,854, 1.0 FTE). ▪ Eliminated Communications and Marketing team to rebuild and reorganize this function in the department (\$368,718) and reallocate funding to non-personnel for marketing consultant services (\$543,379). (5.00) ▪ Added one-time funding for the Northern Virginia Economic Development Alliance (NOVA EDA) Regional contribution (\$30,000). ▪ Decreased expenses due to adjustments to the annual expense for maintenance and replacement of County vehicles (\$3,995). ▪ Fee revenue increased due to adopted fee changes: ○ CAD Staffing Support Fee (\$24,947), ○ Scenic Studio Fees / Split Bays (\$4,280), and ○ Shared Studio / New Day Rate Fees (\$23,436). ▪ Decreased fee revenues based on realignment of Arts & Cultural Affairs fees and prior year actuals (\$11,122).	

Our Mission: To support and guide how Arlington changes and grows physically, socially, culturally, and economically to create an environment that is vibrant, equitable, inclusive, and sustainable and which prioritizes public health and safety for all, now and in the future.

LINES OF BUSINESS



Shaded programs are part of other funds.

SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted expenditure budget for the Department of Community Planning, Housing and Development is \$13,322,658, a one percent increase from the FY 2026 adopted budget. The FY 2027 adopted budget reflects:

- The County Board restored and froze the previously proposed reduction of a vacant Principal Planner position in Comprehensive Planning (\$167,131, 1.0 FTE).
- The County Board adopted no increase for a proposed administrative fee for historic designation requests (\$500).
- ↑ Personnel increases primarily due to employee salary increases, an increase in the County's cost for employee health insurance, and retirement contributions based on current actuarial projections, partially offset by the removal of FY 2026 one-time funding for compression pay (\$16,600) and the reduction below.
- ↓ Non-personnel decreases due to the reduction taken below, partially offset by the increase associated with adjustments to the annual expense for maintenance and replacement of County vehicles (\$4,083).
- ↑ Revenues increase due to an increase in an inter-fund transfer of Industrial Development Authority (IDA) revenue (\$25,000) and adopted increases to planning fees to better align fees with target cost recovery levels (\$520,124), partially offset by a revenue decrease resulting from lower projected development activity (\$543,698).

FY 2027 Adopted Budget Reductions

Comprehensive Planning

- ↓ Freeze a vacant Principal Planner position (\$167,131, 1.0 FTE).

The Comprehensive Planning team provides master planning work that monitors and maintains all elements of the Comprehensive Plan; develops and reviews County land use policy; undertakes sector plans, small area plans, and General Land Use Plan (GLUP) studies and amendments; staffs committees for long range planning and zoning ordinance reviews and amendments; conducts special zoning studies; and prepares Zoning Ordinance amendments.

IMPACT: The adopted freeze of one Principal Planner position is the third Planner position to be impacted from the Comprehensive Planning team in the past five years, decreasing its size and overall capacity by 25 percent. The freeze of this position will result in the further scaling back or delay of projects in the Planning Division's annual work program and reduce the capacity to support countywide planning initiatives and planning and development in the Richmond Highway Corridor. This freeze will limit the team's capacity to assist with Current Planning's non-discretionary workload, potentially affecting special exception application reviews.

Historic Preservation

- ↓ Eliminate a vacant Associate Planner position (\$141,222, 1.0 FTE).

The Historic Preservation program is responsible for managing historic preservation efforts across the County and supporting countywide initiatives including site plan reviews, historic district management, interpretive signage, and coordination with state/federal agencies in addition to providing staff support for the Historic Affairs Landmark Review Board (HALRB).

IMPACT: Eliminating the Associate Planner position will reduce the program's capacity to fulfill its mission beyond statutory requirements. The remaining supervisor and two staff will prioritize only the required work of managing Local Historic Districts (LHDs), processing Certificates of Appropriateness and Administrative Certificates of Appropriateness, inspecting properties, and supporting the HALRB.

Critical initiatives such as educational outreach, equity-focused research, and cultural documentation could be delayed or discontinued. This could hinder the County's ability to implement the Historic and Cultural Resources Plan (HCRP) and its goal of promoting more inclusive historic preservation efforts that support communities of color, LGBTQ+ populations, and other underrepresented groups. It could also have an impact on external partnerships that promote historic and cultural resources in Arlington along with programming and special projects initiated by the County Board such as Arlington 2050.

Neighborhood Services

- ↓ Eliminate Funding for Related Education and Training Opportunities for the Arlington Neighborhood College (\$20,000).

The Arlington Neighborhood College (ANC) program umbrella consists of two months-long training cohorts for community residents and funding for other related educational and training opportunities. The foundational course (Arlington 1.0) trains residents on the County's government structure, programs, functions, and role of volunteer boards and commissions. The second course (Arlington 2.0) focuses on building the leadership capacity of ANC alumni of the Arlington 1.0 program. The subject of this elimination is the funding for other related educational and training opportunities, which address a variety of neighborhood needs and other programming directed to both ANC and non-ANC participants.

DEPARTMENT OF COMMUNITY PLANNING, HOUSING AND DEVELOPMENT
DEPARTMENT BUDGET SUMMARY

IMPACT: The specific education and training opportunities for FY 2027 have not been finalized. The impact could include the elimination of activities such as workshops for civic associations, condominium presidents/leaders, and additional leadership training for neighborhood residents, which could result in fewer networking, community building opportunities, and skills development. It could also result in fewer organizational development and strategic planning trainings for volunteer boards and commission members such as the Historic Affairs Landmark Review Board (HALRB) and Arlington Neighborhoods Advisory Committee (ArNAC).

DEPARTMENT FINANCIAL SUMMARY

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	\$12,073,004	\$12,289,893	\$12,425,248	1%
Non-Personnel	801,980	913,327	897,410	-2%
Total Expenditures	12,874,984	13,203,220	13,322,658	1%
Fees	1,483,452	2,911,698	2,888,124	-1%
Miscellaneous*	35,089	125,000	150,000	20%
Total Revenues	1,518,541	3,036,698	3,038,124	-
Net Tax Support	\$11,356,443	\$10,166,522	\$10,284,534	1%
Permanent FTEs	82.00	81.00	79.00	
Permanent FTEs (Frozen)	-	-	1.00	
Temporary FTEs	-	-	-	
Total Authorized FTEs	82.00	81.00	80.00	

* FY 2025 actuals include Industrial Development Authority (IDA) revenue which is transferred annually to CPHD from the IDA. The IDA has the ability to finance tax-exempt bonds for affordable housing developers. This revenue is based on a portion of the fees that affordable housing developers pay to the IDA for this service.

Expenses & Revenues by Line of Business

	FY 2025 Actual Expense	FY 2026 Adopted Expense	FY 2027 Adopted Expense	% Change '26 to '27	FY 2027 Adopted Revenue	FY 2027 Net Tax Support
Director's Office	\$1,548,225	\$1,620,215	\$1,691,599	4%	-	\$1,691,599
Business Operations	901,426	906,085	940,568	4%	-	940,568
Comprehensive Planning	2,280,673	2,137,704	2,046,188	-4%	-	2,046,188
Current Planning	1,904,789	2,086,105	2,125,852	2%	\$2,888,124	(762,272)
Urban Design	493,569	580,501	564,830	-3%	-	564,830
Code Enforcement Services	1,167,199	1,108,209	1,119,389	1%	-	1,119,389
Arlington Neighborhoods Program	339,347	306,271	325,927	6%	-	325,927
Neighborhood and Commercial Revitalization	432,904	424,796	418,955	-1%	-	418,955
Historic Preservation	539,502	642,290	543,051	-15%	-	543,051
Housing Division Administration	3,267,350	3,391,044	3,546,299	5%	150,000	3,396,299
Total	\$12,874,984	\$13,203,220	\$13,322,658	1%	\$3,038,124	\$10,284,534

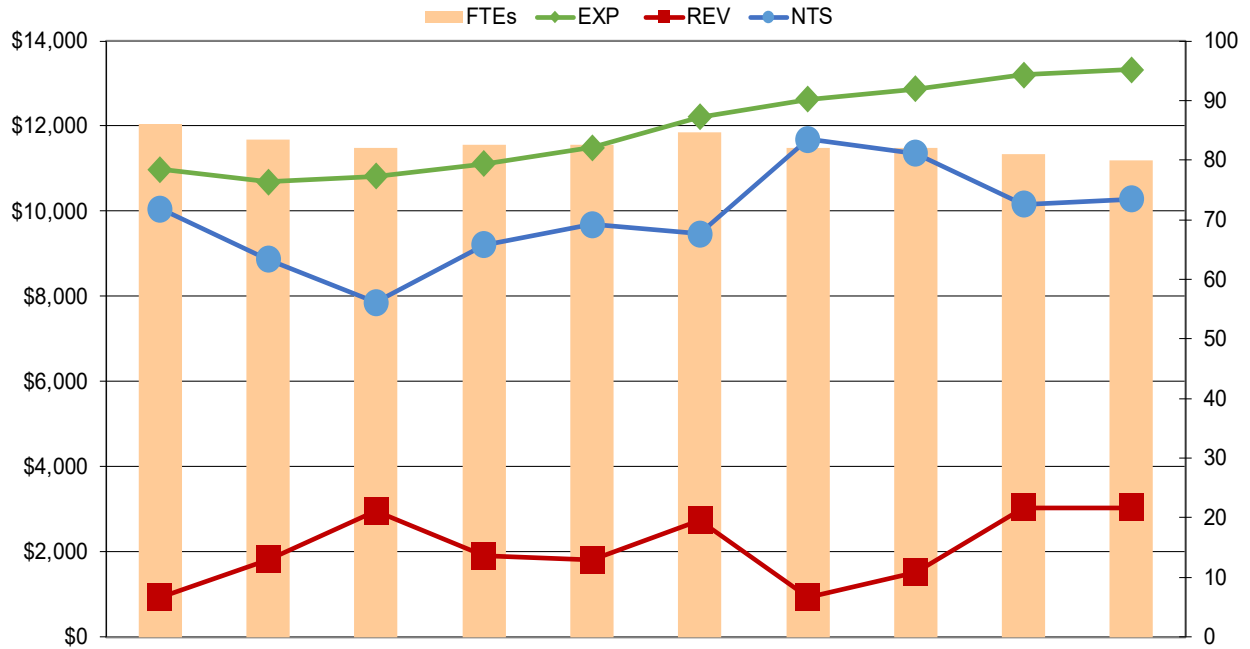
Authorized FTEs by Line of Business

	FY 2026 FTEs Adopted	FY 2027 Permanent FTEs Adopted	FY 2027 Temporary FTEs Adopted	FY 2027 Total FTEs Adopted
Director's Office	9.00	9.00	-	9.00
Business Operations	5.00	5.00	-	5.00
Comprehensive Planning**	12.00	12.00	-	12.00
Current Planning	13.00	12.50	-	12.50
Urban Design and Research	3.00	3.00	-	3.00
Code Enforcement Services*	6.00	7.00	-	7.00
Arlington Neighborhoods Program	6.00	6.00	-	6.00
Neighborhood and Commercial Revitalization	2.00	2.00	-	2.00
Historic Preservation	4.00	3.00	-	3.00
Housing Division Administration	21.00	20.50	-	20.50
Total	81.00	80.00	-	80.00

* In addition to the Code Enforcement Services staff noted above, there are also 7.00 Code Enforcement Staff that are funded out of the CPHD Development Fund.

** The FY 2027 adopted budget includes a frozen Principal Planner in Comprehensive Planning.

EXPENDITURE, REVENUE, NET TAX SUPPORT, AND FULL-TIME EQUIVALENT TRENDS



	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
\$ in 000s	Actual	Actual	Actual	Actual	Actual*	Actual	Actual	Actual	Adopted Budget	Adopted Budget
EXP	\$10,981	\$10,685	\$10,823	\$11,112	\$11,492	\$12,219	\$12,627	\$12,875	\$13,203	\$13,323
REV	\$932	\$1,814	\$2,963	\$1,895	\$1,805	\$2,748	\$934	\$1,519	\$3,037	\$3,038
NTS	\$10,049	\$8,871	\$7,860	\$9,217	\$9,687	\$9,471	\$11,693	\$11,356	\$10,166	\$10,285
FTEs	86.00	83.50	82.00	82.50	82.50	84.60	82.00	82.00	81.00	80.00

* Beginning in FY 2022, actual expenditures and revenues received reflect the implementation of Governmental Accounting Standard Board (GASB) standards for Statement No. 87 on leases and Statement No. 96 for subscription-based software. See the County Government GASB Summary for department details in the front section of the budget book.

DEPARTMENT OF COMMUNITY PLANNING, HOUSING AND DEVELOPMENT
TEN-YEAR HISTORY

Fiscal Year	Description	FTEs
FY 2018	▪ The County Board added an Associate Planner (\$115,698) which was added to Arlington Economic Development by the County Manager in the Proposed Budget and then transferred to CPHD to focus on zoning ordinance changes or other planning work, primarily related to childcare facilities.	1.00
	▪ The County Board eliminated an Office Supervisor based on an anticipated staff retirement (\$88,527).	(1.00)
	▪ Transferred a Communications Specialist II (\$147,770) from the Business Operations Division to the Permits Administration Division in the CPHD Development Fund.	(1.00)
	▪ Non-personnel decreased primarily due to an accounting adjustment for how non-personnel and intra-County charges to capital projects are expensed (\$47,660) and adjustments to the annual expense for the maintenance and replacement of County vehicles (\$1,240), offset by an increase in Community Services Block Grant expenses (\$38,550).	
	▪ Grant revenue increased due to additional Community Services Block Grant income (\$38,550).	
	▪ <i>The County Board took action after the FY 2018 budget was adopted to transfer the Joint Facilities Advisory Committee (JFAC) support position (\$116,168) from the County Manager's Office into the Planning Division.</i>	1.00
FY 2019	▪ The County Board eliminated a filled Administrative V position (\$82,250).	(1.00)
	▪ The County Board eliminated a filled Planning Supervisor position (\$182,885).	(1.00)
	▪ The County Board eliminated a vacant Principal Planner (\$177,483).	(1.00)
	▪ The County Board reduced a full-time vacant Code Enforcement Supervisor position into a half-time position (\$68,294).	(0.50)
	▪ The County Board reduced consultant funding used to implement a department-wide training program (\$35,550).	
	▪ The County Board added one-time funding to restore consultant services for the Neighborhood College Program, a free civic leadership development program for people who live in Arlington and want to get more involved in their community (\$40,000).	
FY 2020	▪ The County Board added \$40,000 in ongoing funding to the Neighborhood College Program, no change from the FY 2019 adopted level of funding.	
	▪ Transferred three code enforcement positions to the Development Fund (\$353,219).	(3.00)
	▪ Reduced wireless service charges as part of a County-wide review of wireless service providers (\$8,379).	
	▪ Reduced consultant funds used to implement in department-wide training programs (\$11,850).	
	▪ Reduced consultant funds within the Historic Preservation line of business (\$8,164).	

[illegible]

Fiscal Year	Description	FTEs
FY 2023	▪ The County Board added funding for an additional one percent merit pay adjustment for a total increase of 5.25 percent, increased the pay-for-performance budget by an additional 0.5 percent, increased the pay range movement to five percent, a one-time increase in language premium from \$0.69 to \$0.92 per hour (\$2,669), and an optional one-time cash-out of 40 hours of compensation time for those with balances of 80 or more (\$31,662). ▪ The County Board also added a Principal Development Specialist and a Compliance Coordinator (Principal Planner) to the CPHD Housing Division, both of which are funded from existing funds within the Columbia Pike TIF, one-time grant funds for Historic Preservation (\$150,000), and one-time consultant funds for hotel conversions (\$75,000) and for childcare zoning (\$75,000) in the Planning Division. ▪ Additionally, the County Board made an additional one-time allocation from the remaining ARPA funds for housing inspections (\$50,000). ▪ Added funding for administrative job family studies (\$10,891). ▪ Added a Communications Specialist II (1.0 FTE) and increased an existing Management Analyst position (0.10) in the Director's Office, both funded from anticipated personnel budget savings. ▪ Increased an existing Associate Planner in Neighborhood Conservation funded from existing Capital funds. ▪ Added one-time funding for housing inspections (\$100,000). ▪ Revenue increased due to a projected increase in large planning projects (\$199,021) and a four percent inflationary increase to Development Services related fees (\$51,000), partially offset by a landscape plan review fee change (\$1,696). ▪ <i>As a part of FY 2021 close-out, the County Board approved additional allocations of the remaining ARPA funding for additional programs based on the Guiding Principles presented by the County Manager in September 2021; the Board directed the County Manager to include funding for these programs in the FY 2023 adopted budget including:</i> ○ <i>Committed Affordable Unit (CAF) Property Oversight and Tenant Support: Mediation/Alternative Dispute Resolution (\$30,000 one-time).</i> ○ <i>Broadband Study (\$150,000 one-time). Note: This budget is in the County's Non-Departmental budget.</i> ▪ In addition to the items noted above, an additional allocation from the remaining ARPA funds is included in the FY 2023 adopted budget: ○ Housing Inspections: Physical inspections of units in committed affordable unit (CAF) communities (\$50,000, one-time). Note: This budget is in the County's Non-Departmental budget.	2.00 1.10 0.50

Fiscal Year	Description	FTEs
	- As part of FY 2022 close-out, additional one-time funds of \$150,000 were added to increase the Historic Preservation Grant Program. - A technical adjustment was approved by the County Board in April 2023 to appropriate funding from Non-Departmental to Departments to allocate the budget for bonuses funded in the adopted budget. The funding added to the Department of Community Planning, Housing and Development was \$173,011.	
FY 2024	- The County Board added ongoing funding for housing inspections (\$150,000). - Added funding for one-time \$2,000 (gross) employee bonuses (\$210,470). - Added funding for the Administrative, Communication, and Accounting job family studies (\$62,619). - Eliminated a vacant Management Analyst position (\$74,941). - Eliminated a vacant Associate Planner position (\$161,729). - Transferred a Construction Codes III position to the CPHD Development Fund (\$133,001). - Removed one-time ARPA funding associated with Committed Affordable Unit (CAF) Property Oversight and Tenant Support (\$30,000). - Removed one-time funding for Historic Preservation Grants (\$150,000), Housing Inspections (\$100,000), Hotel Conversion Consultant (\$75,000), and Childcare Zoning Consultant (\$75,000). - Reduced Consultant Services funding in Historic Preservation (\$43,500). - Reduced various non-personnel categories, such as printing and software licenses (\$16,752). - Added one-time funding for the purchase of electric vehicles (\$7,760). - Added ongoing funding for Tenant Outreach Services (\$60,000). - Revenue increased due to a projected increase in large planning projects (\$660,696) and an inflationary increase to Development Services related fees (\$101,920).	(0.60) (1.00) (1.00)
FY 2025	- The County Board restored proposed cuts to a vacant Associate Planner position in Comprehensive Planning (\$126,236), a vacant Associate Planner position in Current Planning (\$141,036), and a Code Enforcement Inspector position (\$119,020), which was previously funded with one-time funding. - The County Board added one-time funding for the Board of Zoning Appeals scanning (\$60,000). - The County Board added one-time funding for Historic Interpretation support (\$70,000). - The County Board added one-time funding for the Arlington Historical Society – Stumbling Stones with APS (\$15,000). - The County Board added one-time funding in Non-Departmental for consultants for Interdepartmental Planning Efforts (\$400,000).	

Fiscal Year	Description	FTEs
	- Funding was added for adjustments to salaries resulting from the Human Resources & Safety (\$12,694) and the Accounting, Fiscal, Revenue Services and Financial (\$30,091) job family studies. - Additional funding for the annual expense for maintenance and replacement of County vehicles (\$12,028). - Addition of one-time funds to assist with updating the Historic Resources Inventory (\$100,000). - Revenue decreases primarily due to a projected decrease in planning projects (\$586,920), partially offset by an anticipated increase in fee revenue due to changes in development services related to the realignment of a variety of fees to reflect cost recovery more accurately (\$85,340).	
FY 2026	- The County Board restored a proposed reduction of a filled Code Enforcement Inspector position in Code Enforcement (\$138,548). - The County Board deferred the increase to the Adaptive Reuse fee until FY 2027, adopted no fee increase for childcare facilities, and no fee increase to the fee for Alternate fee level for Use Permit Type II - Live entertainment & food delivery services. - Eliminated a vacant Principal Planner position (\$202,431). - Revenue increased due to associated adopted fee increases (\$1,351,358).	(1.00)
FY 2027	- The County Board restored and froze a proposed reduction of a vacant Principal Planner position in Comprehensive Planning (\$167,131). - The County Board did not adopted the proposed new fee for historic designations requests (\$500). - Eliminated a vacant Associate Planner position in Historic Preservation (\$141,222). - Eliminated funding for related education and training opportunities for the Arlington Neighborhood College (\$20,000). - Revenues increased from an increase in inter-fund transfer of Industrial Development Authority (IDA) revenue (\$25,000) and adopted increases to planning fees (\$520,124), partially offset by a revenue decrease resulting from lower projected development activity (\$543,698).	(1.00)

NON-DEPARTMENTAL BUDGET SUMMARY

Non-departmental accounts include County-wide costs for insurance premiums and claims (including workers' compensation), fringe benefits for retirees (health and life insurance premiums), miscellaneous expenses, County building rent, overhead charges to certain County agencies, and contingents held for future County Board actions, such as the Affordable Housing Investment Fund.

NON-DEPARTMENTAL FINANCIAL SUMMARY

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Insurance	\$6,798,684	\$6,260,000	\$6,685,000	7%
Retiree Benefits/Health Plan Adjustment	22,680,927	13,875,000	11,710,456	-16%
Miscellaneous	28,828,740	26,282,243	26,728,467	2%
Contingents	18,392,118	21,306,069	14,038,956	-34%
Total Expenditures	\$76,700,469	\$67,723,312	\$59,162,879	-13%

INSURANCE COSTS

The County's insurance portfolio is comprised of commercially purchased insurance and a program of fully funded self-insurance. Arlington County is a member of The Virginia Association of Counties Group Self-Insurance Risk Pool (VAcorp).

The self-insurance program provides coverage for general liability, auto liability, and Worker's Compensation. Nineteen policies of insurance are purchased to provide coverage for various risk exposures of Arlington County. These policies include excess umbrella coverage for auto and general liability, medical malpractice, comprehensive and collision coverage for Arlington County Fire Department (ACFD) vehicles and equipment, and other smaller miscellaneous policies.

↑ Insurance increases to align the budget with projected costs (\$425,000).

The County also maintains a Self-Insurance Reserve (\$6.6 million) and a General Fund Operating Reserve funded at five and one-half percent of General Fund expenditures. The County's Stabilization Reserve includes 1.3 percent (\$21.9 million) of the General Fund Budget plus an additional allocation of \$8.3 million.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Insurance Cost	\$6,798,684	\$6,260,000	\$6,685,000	7%
Total Expenditures	\$6,798,684	\$6,260,000	\$6,685,000	7%

RETIREE BENEFITS AND HEALTH PLAN ADJUSTMENTS

This account includes the employer's share of Virginia Line of Duty Act (LODA) costs, contributions to the trust fund for retiree benefits payments, and adjustments related to the employer's share of health plan expenses for general employees.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Retirees' Health & Life Insurance	\$874,930	\$875,000	\$875,000	-
Other Post Employment Benefits (OPEB - trust)	14,100,000	13,000,000	10,835,456	-17%
Health Plan Adjustment	7,705,997	-	-	-
Total Expenditures	\$22,680,927	\$13,875,000	\$11,710,456	-16%

- OPEB funding levels are based on the most recent actuarial study and ensure that the County is more than meeting its annual required contribution to the fund. The total funding for OPEB (current costs plus future liability) is \$10.8 million in FY 2027.

MISCELLANEOUS EXPENSES

These County expenses include rent, overhead charge-backs to some County agencies, the cost of the County's annual external audit and other consulting fees, national and state association memberships (National League of Cities, National Association of Counties, Virginia Municipal League, and Virginia Association of Counties), and other miscellaneous expenses not allocated to County departments.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Facility Rent and Operating Charges	\$12,971,133	\$13,679,429	\$14,212,115	4%
Intra-County Charges	(447,161)	(479,241)	(492,085)	3%
Consultants	2,848,572	2,470,120	1,142,252	-54%
Contracted Services	529,229	478,000	478,000	-
Memberships	181,330	194,000	164,000	-15%
NVTD debt service	548,338	-	548,338	-
Special Events	30,572	10,000	10,000	-
Mass Transit Credit	(274,896)	-	-	-
Employer of Choice	(183,650)	(3,085,551)	(2,779,761)	-10%
Fuel, Fleet, & Utility Savings	-	(1,084,514)	(584,392)	-46%
Key Bridge Marriott Support	1,474,295	-	-	-
Short-term Financing	6,016,456	11,000,000	11,000,000	-
Bank Fees	435,065	700,000	630,000	-10%
IDA Debt Service on Ballston Skating Facility	4,699,457	2,400,000	2,400,000	-
Total Expenditures	\$28,828,740	\$26,282,243	\$26,728,467	2%

- ↑ Facility rent and operating charges in various County facilities increase four percent due to normal rent and operating expenses in the Bozman Government Center and Arlington Economic Developments leased space in Ballston.
- ↓ Consultant expenses decrease primarily due to the removal of FY 2026 adopted one-time funding for the Climate Action Fund (\$500,000) and Economic Development Tools and Incentives (\$750,000). These decreases are partially offset by the addition of one-time funding for a public safety staffing study (\$100,000).
- ↑ Employer of Choice program funding increases primarily due to the removal of FY 2026 one-time funding for the costs of early retirement (\$750,000); \$3.1 million of the remaining budget is corporate credit for turnover (CFT) to account for the anticipated continued challenges of hiring throughout the organization. Specific departmental CFT is accounted for

in each department; however, it is anticipated that additional budgetary personnel savings will be achieved throughout the fiscal year across the organization.

- ↑ Fuel, Fleet, and Utility savings increase due to the removal of corporate fuel savings, which has been spread across departmental budgets (\$500,000).
- ↓ Bank fees are adjusted to reflect anticipated costs in FY 2027 under recent contract terms.
- The Ballston Skating Facility, the practice facility for the National Hockey League's Washington Capitals ice hockey team, which opened in November 2006, was financed with Industrial Development Authority (IDA) taxable revenue bonds. It is projected that lease payments to the IDA from the Capitals will be sufficient to pay the debt service on the bonds.

CONTINGENTS

The non-departmental accounts also hold the County Board's contingents. These contingents are appropriated funds established to cover unforeseen expense items, new projects initiated after a fiscal year has begun, or for a particular purpose (Affordable Housing Investment Fund).

In December 2021, the County Board provided a \$150 million loan to support acquisition of the property by Jair Lynch Real Estate Partners. This County loan, in combination with a \$160 million low-rate loan from the Amazon Housing Equity Fund, will support the preservation of all Barcroft apartments as affordable units. Beginning with the FY 2024 adopted budget, both existing balances and new revenue in the Columbia Pike TIF will be dedicated to this investment in Barcroft Apartments.

The Affordable Housing Investment Fund (AHIF) for the FY 2027 adopted budget totals \$11 million. The County Board added \$650,398 to the adopted budget for AHIF. The FY 2027 adopted budget for AHIF includes:

- \$10.3 million of ongoing General Fund support;
- \$21 thousand of one-time General Fund support;
- \$0.7 million in federal HOME monies budgeted in the Housing and Community Development Fund.

Source	Funding
General Fund Support - ongoing	\$10,302,481
General Fund Support - one-time	21,167
Federal HOME (in Housing and Community Development Fund)	701,762
TOTAL	\$11,025,410

The Economic Development Contingent increase in FY 2027 is based on projected payments for economic incentive grants. Economic incentives are used to attract businesses to Arlington to help reduce the office vacancy rate and spur investment in the Arlington community. The total funding for economic incentives is \$1,765,308, including \$265,308 in one-time funds and \$1,500,000 in ongoing funding.

The Adopted Budget includes a \$1.2 million County Manager's Contingent and \$750,000 for a Legal Contingent for unforeseen needs utilizing outside counsel which arise during the fiscal year.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Affordable Housing Investment Fund (AHIF) ¹	\$13,143,390	\$11,673,250	\$10,323,648	-12%
Barcroft Financing	-	5,000,000	-	-100%
Economic Development Contingent	2,143,239	2,632,819	1,765,308	-33%
COVID Contingent	301,874	-	-	-
County Manager's Contingent	2,803,615	2,000,000	1,200,000	-40%
Legal Contingent	-	-	750,000	-
Total Expenditures	\$18,392,118	\$21,306,069	\$14,038,956	-34%

¹ The AHIF budget shown in the table reflects the General Fund portion only (\$10.3 million). The remaining amount is budgeted in the Community Development Fund (\$0.7 million).

DEBT SERVICE

The FY 2027 adopted budget includes outstanding and new money debt service on the County's General Obligation (GO) bonds, Industrial Development Authority (IDA) bonds issued for County projects, and expenses associated with bond program administration. Total General Fund debt service is projected at \$109,273,369, which includes \$11.5 million for debt service on Buckingham Village 3 and the Barcroft Acquisition line of credit, and \$7.9 million for debt service on revenue bonds issued for short-term financed projects and paid for from the short-term finance debt service budget. The Buckingham debt service has been budgeted in Non-Departmental and will be paid for from the Affordable Housing Investment Fund (AHIF). The net FY 2027 adopted General Fund debt service budget totals \$89,737,107.

Payment of School bonded indebtedness is provided for in the School Debt Service Fund and is supported by a transfer from the County's General Fund. Payment of Utility bonded indebtedness (which includes sewer, advanced wastewater, and water bonds) is provided for in the Utilities Enterprise Fund and supported by user fees. Payment of Stormwater bonded indebtedness is provided for in the Stormwater Fund.

FY 2027 PRIORITIES

The FY 2027 priorities for debt management are:

- To preserve the County's credit ratings at Aaa/AAA/AAA from Moody's, Standard & Poor's, and Fitch Ratings, respectively.
- To continue adhering to the County's prudent debt management policies.
- To issue approximately \$128 million in new money GO bonds for County Projects in CY 2026 as approved in the referenda from CY 2018, CY 2020, CY 2021, CY 2022, and CY 2024.

DEBT POLICY AND CREDIT RATINGS

The County's debt service budget reflects County fiscal policies regarding the prudent use of bond financing. There is no legal limit as to the amount of indebtedness that the County can incur; however, the County maintains and frequently updates a set of policies addressing fiscal integrity and sustainability (<https://www.arlingtonva.us/Government/Programs/Budget-Finance/Debt-Policies>). These policies help ensure maintenance of the County's triple-A ratings. The policies include the following ratios:

- Ratio of Tax supported Debt Service to General Expenditures (10 percent);
- Ratio of Tax supported General Obligation Debt and Subject to Appropriation Financing to Market Value of County Taxable Real and Personal Property (three percent);
- Ratio of Tax supported General Obligation Debt to Resident Per Capita Income (six percent); and
- Ratio of growth in debt service should be consistent with the projected growth of revenues and not exceed the average ten-year historical revenue growth.

The general obligation bonds planned in CY 2026 are based on the approved projects in the Adopted FY 2025 – FY 2034 Capital Improvement Plan (CIP). Outstanding debt service is based on completed bond sales and required principal and interest payments due to bondholders.

The Board's policies also include guidelines regarding the use of variable-rate debt:

- Variable rate debt exposure should not exceed approximately 20 percent of total outstanding fixed rate debt;
- Debt service on variable rate bonds will be budgeted at a conservative rate;
- Before issuing variable rate bonds, the County will determine how potential spikes in the debt service will be funded; and
- Before issuing any variable rate bonds, the County will determine the impact of the bonds on the County's total debt capacity under various interest rate scenarios; evaluate the risks inherent in the County's capital structure, giving consideration to both the County's assets and its liabilities; and develop a method for budgeting for debt service.

In addition to the County Board debt policies, Arlington County must follow the requirements set out by Article VII of the Constitution of Virginia, the Public Finance Act, and any local charter, resolution, or ordinance in order to incur debt. The issuance of Arlington County GO bonds must also be approved by public referendum. Certain types of debt are excluded from the referendum requirement, including revenue and refunding bonds.

By continually observing these policies, the County has maintained its credit ratings of Aaa/AAA/AAA from Moody's Investors Services, Standard & Poor's Corporation, and Fitch Ratings. These ratings were reaffirmed in the Spring of 2025. These are the highest credit ratings awarded and reflect the confidence that the rating agencies share in the County's prudent debt management, economic environment, sound financial position, and stable tax base.

2026 NEW MONEY BONDS

The adopted debt service budget was developed assuming a County GO bond sale of approximately \$125 million in late spring of 2026. The initial debt service payments due in FY 2027 are approximately \$8.0 million in the General Fund.

SPRING 2026 NEW MONEY BOND ISSUANCE AND AUTHORIZED BUT UNISSUED BONDS

Referendum Category	Amount Issued	Authorized Unissued Bonds
Local Parks & Recreation	\$25.2	\$22.0
Metro	24.0	20.3
Transportation	28.1	0.0
Metro and Transportation Subtotal	52.1	20.3
Community Infrastructure	50.7	68.2
Total County General Obligation Bonds	\$128.0	\$110.5
School General Obligation Bonds	70.0	97.1
Utility General Obligation Bonds	80.3	83.1
Stormwater General Obligation Bonds	34.7	26.8
Total General Obligation Bonds	\$313.0	\$317.5

In \$ millions, numbers may not add due to rounding

SUBJECT TO APPROPRIATION OBLIGATIONS

A “subject to appropriation” pledge represents a promise by the County to seek future appropriation, if needed, for debt service payments on certain financing. The County utilized this type of pledge for a variety of projects that are not financed under voter approved general obligation bond referenda. In the majority of cases, the County’s support pledge has been used as credit enhancement, thereby allowing the project to be financed at a lower cost. In these cases, actual debt repayment will be made from project revenues and should not require General Fund support.

SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted General Fund debt service budget is \$89,737,107, a two percent increase over the FY 2026 adopted budget. This excludes debt service for bonds issued for short-term finance projects and paid for from short-term finance debt service budget, and also debt service for Buckingham Village 3 and the Barcroft acquisition loan. These are paid for from AHIF funds and budgeted accordingly in Non-Departmental.

The debt service budget funds both existing debt service for previously issued bonds as well as new debt service on the planned bond sale in May or June of 2026 that will fund FY 2027 projects. Several projects to be funded from the planned bond sale in FY 2026 have been adjusted since the adopted FY 2026 budget was approved in April 2025. This will permit the County to reduce the FY 2026 bond sale, thereby reducing debt service which begins in FY 2027 by \$1.5 million.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Principal	\$61,020,000	\$65,185,000	\$68,509,500	5%
Interest	35,572,861	41,366,275	40,638,869	-2%
Other (1)	9,411	125,000	125,000	-
Total Expenditures (2)	96,602,272	106,676,275	109,273,369	2%
Less: Debt Service Supported by AHIF	(6,462,881)	(8,966,025)	(11,595,012)	29%
Less: Short-Term Finance Revenue Bonds	(5,654,375)	(9,515,250)	(7,941,250)	-17%
Total Non-AHIF Supported Debt Service	\$84,485,016	\$88,195,000	\$89,737,107	2%

(1) Includes trustee fees and other fees related to bond transactions. Expenditures related to cost of issuance are paid with proceeds of the bonds being issued.

(2) Includes the debt service for the IDA Revenue Bonds (2013/2017/2020/2023) and for the \$120 million Barcroft Line of Credit borrowing. Debt service on the line of credit is paid for from AHIF and does not include interest revenue received on the Barcroft acquisition loan.

Chart A

Arlington County, Virginia Debt Ratio Forecast Adopted FY 2027 Budget

	FY 2027 Adopted	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
GENERAL OBLIGATION BONDS ISSUED - COUNTY (1)	102,620,000	107,900,000	106,120,000	90,415,000	127,800,000	101,155,000	85,760,000	117,520,000
GENERAL OBLIGATION BONDS ISSUED - SCHOOLS (1)	106,150,000	85,950,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000
GENERAL OBLIGATION BONDS RETIRED	(97,514,500)	(102,683,900)	(111,843,161)	(119,617,806)	(126,052,283)	(131,778,606)	(134,222,778)	(132,553,078)
NET TAX-SUPPORTED GENERAL OBLIGATION BONDS AT END OF FISCAL YEAR (2)	1,317,275,500	1,408,441,600	1,452,718,439	1,473,515,633	1,525,263,350	1,544,639,744	1,546,176,967	1,581,143,889
SUBJECT-TO-APPROPRIATION BOND ISSUANCE	-	-	-	-	-	-	-	-
SUBJECT-TO-APPROPRIATION BONDS RETIRED	(12,070,000)	(10,365,000)	(10,455,000)	(9,245,000)	(9,300,000)	(5,010,000)	(5,075,000)	(4,100,000)
BARCROFT BONDS ISSUED	120,000,000	-	-	-	-	-	-	-
BARCROFT BONDS RETIRED	(3,830,000)	(4,000,000)	(4,180,000)	(4,370,000)	(4,560,000)	(4,770,000)	(4,980,000)	(5,210,000)
NET TAX-SUPPORTED BONDS AT END OF FISCAL YEAR (3)	1,634,095,500	1,710,896,600	1,740,538,439	1,747,720,633	1,785,608,350	1,795,204,744	1,786,686,967	1,812,343,889
SCHOOLS DEBT SERVICE	67,651,502	73,508,144	78,953,791	81,553,470	83,522,736	85,151,403	85,857,049	83,191,348
GENERAL OBLIGATION BONDS & REVENUE BONDS	89,737,107	93,660,459	102,653,657	110,661,417	116,849,189	123,828,627	127,481,572	128,361,893
AHIF - BARCROFT LINE OF CREDIT	9,830,000	9,904,250	9,888,500	9,874,000	9,850,250	9,837,000	9,813,750	9,800,000
TOTAL COUNTY DEBT SERVICE (4)	99,567,107	103,564,709	112,542,157	120,535,417	126,699,439	133,665,627	137,295,322	138,161,893
TOTAL TAX SUPPORTED BONDED DEBT SERVICE	167,218,610	177,072,852	191,495,948	202,088,888	210,222,175	218,817,030	223,152,371	221,353,242
% GROWTH IN TAX-SUPPORTED G.O. DEBT SERVICE COUNTY ONLY	1.7%	4.4%	9.6%	7.8%	5.6%	6.0%	3.0%	0.7%
% GROWTH IN TAX-SUPPORTED G.O. DEBT SERVICE COUNTY / SCHOOLS	5.7%	6.2%	8.6%	5.8%	4.2%	4.3%	2.1%	-0.8%
GENERAL GOVERNMENT EXPENDITURES (5)	1,942,540,377	2,000,816,588	2,060,841,086	2,122,666,319	2,186,346,308	2,251,936,697	2,319,494,798	2,389,079,642
DEBT SERVICE AS % OF EXPENDITURES	8.61%	8.85%	9.29%	9.52%	9.62%	9.72%	9.62%	9.27%
MARKET VALUATION OF TAXABLE PROPERTY (6)	99,946,383,041	102,944,774,532	106,033,117,768	109,214,111,301	112,490,534,641	115,865,250,680	119,341,208,200	122,921,444,446
NET TAX SUPPORTED DEBT AS % OF MARKET VALUATION (3%)	1.6%	1.7%	1.6%	1.6%	1.6%	1.5%	1.5%	1.5%
POPULATION (7)	250,328	253,611	256,895	260,179	262,636	265,094	267,551	270,009
DEBT PER CAPITA	\$6,528	\$6,746	\$6,775	\$6,717	\$6,799	\$6,772	\$6,678	\$6,712
INCOME PER CAPITA (8)	\$136,719	\$140,000	\$143,360	\$146,801	\$150,324	\$153,932	\$157,626	\$161,409
NET TAX-SUPPORTED GENERAL OBLIGATION DEBT TO INCOME (NOT TO EXCEED 6%)	4.77%	4.82%	4.73%	4.58%	4.52%	4.40%	4.24%	4.16%

(1) Updated for 2024 GO Bond Issuance. 5% coupon rate assumed on all other bond issuance. Includes bonds planned in APS' Adopted FY 2025 - FY 2034 CIP, updated for cashflow needs.

(2) Excludes General Obligation bonds issued for the Utilities Fund.

(3) Excludes credit support commitments on revenue bonds or lease-backed bond financings. Includes subject to appropriation bonds supported by the County's General Fund. For all subject to appropriation debts, see Chart C.

(4) Includes both General Obligation and Subject to Appropriation debt service. Excludes Utilities Fund, Stormwater Fund, Transportation Capital Fund, and STF Debt Service and other debt costs. Includes AHIF bonds

(5) Includes expenditures of General Fund and certain Special Revenue Funds of the County and School Board. Assumes 2.0% growth in FY 2027, increasing to 3.0% in FY2028 and beyond.

(6) Includes real, personal property, and public property. Assumes 3.0% growth annually.

(7) Population as of January 1, 2025 using Arlington County estimates with growth as estimated by MWCOG Round 10.0 Forecasts.

(8) Source: Bureau of Economic Analysis Per Capita Income for 2023 with annual growth of 2.4% consistent with PCPI annual growth in Virginia from 2010 - 2020.

Chart B

**Ratio of Tax-Supported Debt Service
to General Expenditures
Adopted FY 2027 Budget
(NOT TO EXCEED 10%)**

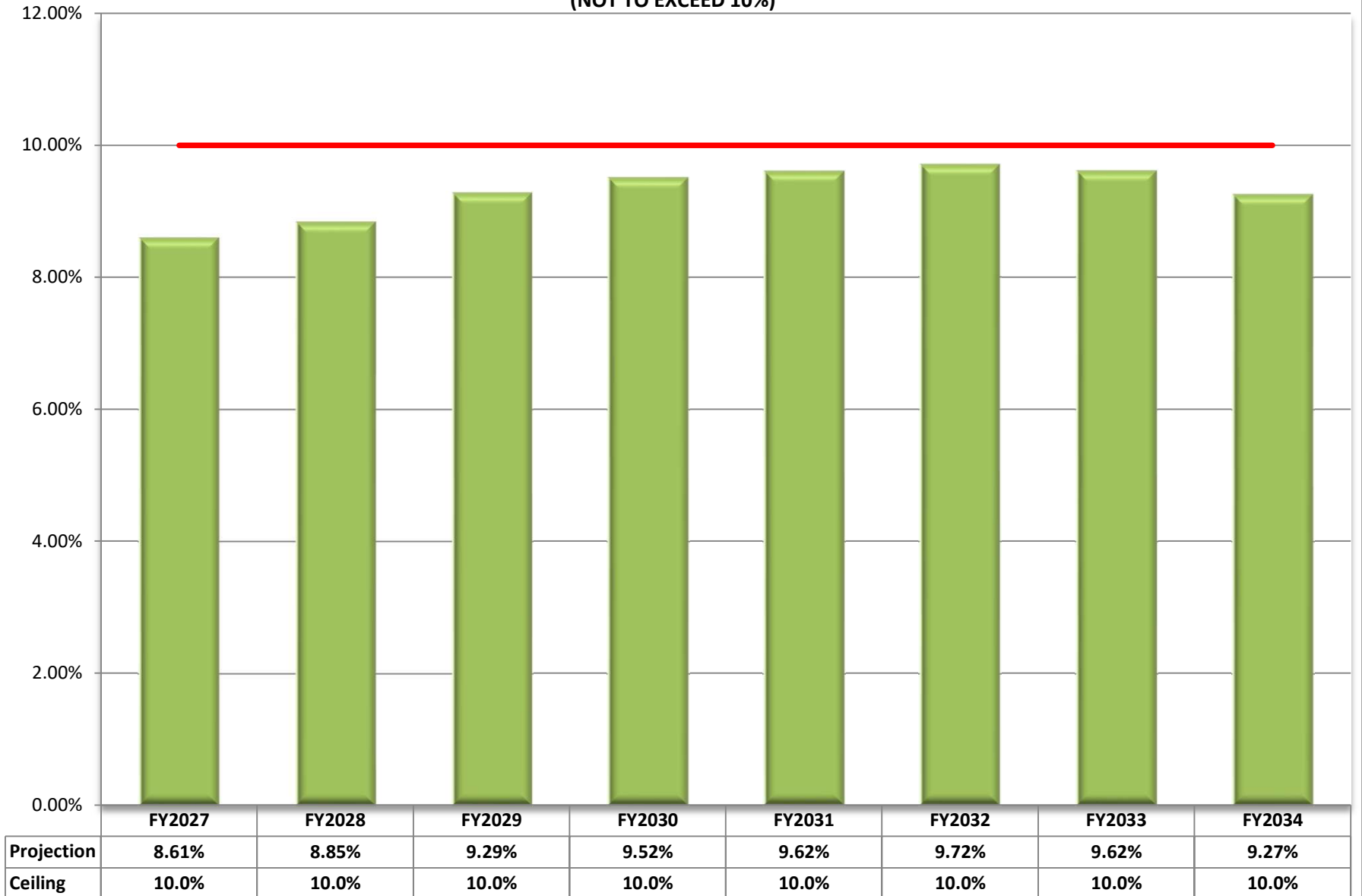


Chart C

Summary of Tax-Supported General Obligation Bonds & Subject To Appropriation-Type Financings ⁽¹⁾ Ratio of Outstanding Debt to Market Value Adopted FY 2027 Budget As of June 30

	FY 2027 Adopted	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Tax-Supported General Obligation Debt	\$1,317,275,500	\$1,408,441,600	\$1,452,718,439	\$1,473,515,633	\$1,525,263,350	\$1,544,639,744	\$1,546,176,967	\$1,581,143,889
Tax-Supported Subject to Appropriation ("STA") Debt								
Capital Equipment Short Term Financing (2)	53,194,087	55,328,287	57,511,458	63,149,087	60,965,372	60,088,772	62,652,715	71,661,687
Industrial Development Authority (IDA) Bonds (3)	62,865,000	57,585,000	52,215,000	46,780,000	41,285,000	36,275,000	31,200,000	27,100,000
Subtotal	\$116,059,087	\$112,913,287	\$109,726,458	\$109,929,087	\$102,250,372	\$96,363,772	\$93,852,715	\$98,761,687
Project-Supported Subject to Appropriation ("STA") Debt (4)								
IDA Revenue Refunding Bonds (Ballston Skating Facility) (5)	11,445,000	9,225,000	6,975,000	4,690,000	2,365,000	-	-	-
Subtotal	11,445,000	9,225,000	6,975,000	4,690,000	2,365,000	-	-	-
Total Tax-Supported General Obligation (GO) & ALL STA Financings	1,444,779,587	1,530,579,887	1,569,419,897	1,588,134,720	1,629,878,722	1,641,003,517	1,640,029,682	1,679,905,575
Total <u>Tax-Supported</u> GO and <u>Tax-Supported</u> STA Financings	1,433,334,587	1,521,354,887	1,562,444,897	1,583,444,720	1,627,513,722	1,641,003,517	1,640,029,682	1,679,905,575
Total <u>Project-Supported</u> STA Financings	11,445,000	9,225,000	6,975,000	4,690,000	2,365,000	-	-	-
Market Value of Taxable Property	99,946,383,041	102,944,774,532	106,033,117,768	109,214,111,301	112,490,534,641	115,865,250,680	119,341,208,200	122,921,444,446
Total <u>Tax-Supported</u> GO & ALL STA Financings as Percent of Market Value (Not to Exceed 4%)	1.45%	1.49%	1.48%	1.45%	1.45%	1.42%	1.37%	1.37%
Total <u>Tax-Supported</u> GO & <u>Tax-Supported</u> STA Financings as Percent of Market Value	1.43%	1.48%	1.47%	1.45%	1.45%	1.42%	1.37%	1.37%
Total <u>Project-Supported</u> STA Financings (Credit Enhancement) as Percent of Market Value (2)	0.01%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%

(1) Excludes Self-supporting debt in the Utility Fund.

(2) Includes existing and planned capital equipment short term financing in the General Fund, Auto Fund, Utilities Fund and Schools Fund.

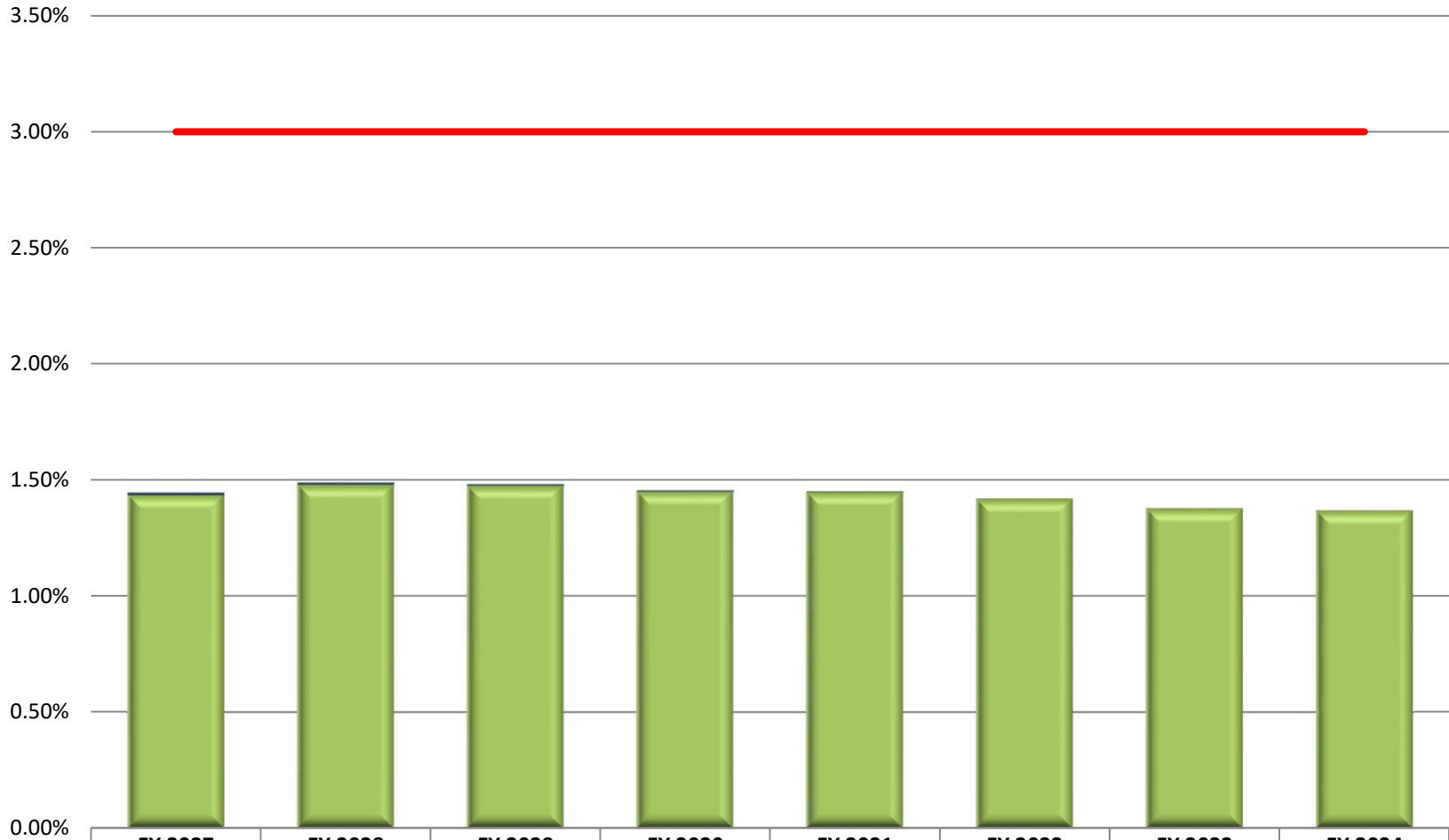
(3) Includes the Series 2013, 2017 IDA Bonds, the 2020 A & B IDA Bonds, and Series 2023B IDA bonds.

(4) Debt service on these financings is intended to be repaid by user fees or tenant rental income, not by County General Fund revenues.

(5) Includes \$19.71 million of Series 2020B IDA revenue refunding bonds issued to refinance the construction of two ice rinks, the office space, and the training facility on top of the 8th Level at the Ballston Parking Garage.

Chart D

**Ratio of Tax-Supported & Subject to Appropriation Financing
as a Percentage of Market Value
Adopted FY 2027 Budget**



	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Project-Supported	0.01%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%
Tax-Supported	1.43%	1.48%	1.47%	1.45%	1.45%	1.42%	1.37%	1.37%
Not to Exceed 3%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

■ Tax-Supported
 ■ Project-Supported
 — Not to Exceed 3%

Chart E

Ratio of Tax-Supported General Obligation Debt to Income
Adopted FY 2027 Budget
Not to Exceed 6%



REGIONALS / CONTRIBUTIONS

MISSION STATEMENT

To supplement organizations that provide beneficial services to Arlington residents and visitors.

Arlington County contributes to government, government-related, and non-profit organizations, which address issues and problems that have regional impacts. In addition, a number of non-profit Arlington-based organizations are funded in this account. Varied methods are applied in determining the level of funding provided to these agencies and organizations. They have been grouped into the following categories according to their funding criteria:

Group I	Organizations whose contributions are based on a population or land use formula. These are all governmental or quasi-governmental organizations.
Group II	Organizations whose contributions are based on Arlington County's usage of the organization's services. These are all governmental organizations.
Group III	Non-profit organizations - General. These organizations are required to present a budget to the County. Requests are reviewed and decided upon individually.
Group IV	Non-profit organizations – Funding recommendations for these organizations are made after a bi-annual competitive review by the County's Disability Advisory Commission. The most recent review was held in January 2026, with the next to be held in 2028.
Opportunities Grant	Contingency funding for the Opportunities Grant , an FY 2024 created equity-based funding program, utilized to support local organizations' efforts to respond to community needs and to be more inclusive of root causes and shift to a community-needs model to support historically marginalized communities.

The following section describes the purpose of these organizations and their adopted levels of funding for FY 2027.

ADOPTED FY 2027 REGIONALS/CONTRIBUTIONS

		FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Group I	Metro Washington Council of Governments	\$524,660	\$627,797	\$1,363,874	117%
	Northern Virginia Regional Commission	147,183	147,912	181,597	23%
	Northern Virginia Community College	579,059	581,798	587,495	1%
	Health Systems Agency of Northern Virginia	20,600	20,600	20,600	-
	Northern Virginia Regional Park Authority	538,061	560,127	578,209	3%
	Northern Virginia Transportation Commission	65,623	59,397	62,334	5%
Group II	Northern Virginia Criminal Justice Academy	928,913	987,305	987,305	-
	Northern Virginia Juvenile Detention Home	1,625,405	1,639,693	1,838,594	12%
Group III	Friends of Guest House	46,643	46,643	46,643	-
	Animal Welfare League of Arlington	1,604,367	1,652,498	1,740,183	5%
	Virginia Adult Probation and Parole	262,334	285,624	280,000	-2%
	Offender Aid and Restoration	456,145	456,145	456,144	-
	Literacy Council of Northern Virginia	23,457	23,457	23,457	-
	Endeppendence Center	46,283	92,566	92,566	-
Group IV	Northern Virginia Resource Center for the Deaf and Hard of Hearing Persons	23,523	31,364	22,382	-29%
	Brain Injury Services	23,330	31,106	22,381	-28%
	Metropolitan Washington Ear	13,832	18,442	-	-100%
	Columbia Lighthouse for the Blind	23,225	30,996	-	-100%
	Endeppendence Center	-	-	22,382	-
	Our Stomping Ground	-	-	22,382	-
	Prevention of Blindness Society	-	-	22,381	-
Opportunities Grant	Opportunities Grants	2,500,988	1,888,160	1,687,050	-11%
	Total Regional Expenditure	\$9,453,631	\$9,181,630	\$10,057,959	10%

GROUP I: CONTRIBUTION IS BASED ON A POPULATION-DRIVEN OR LAND USE FORMULA

Metropolitan Washington Council of Governments (COG)

Arlington County's FY 2027 adopted share of the operating expenses of COG is based on its percentage of the total population for the entire metropolitan area. The adopted funding includes the annual COG membership dues (\$331,900) as well as funding for implementing the food security program (\$22,992). Additional funding is included for the Regional Emergency Preparedness Program: Public Safety Funds (\$95,280) to help administer these projects, program expenses (\$466,512), and funding for the Northern Virginia Emergency Response System (NVERS) (\$447,190). The FY 2027 adopted contribution of \$1,363,874 is the total cost of maintaining the County's membership dues and program fees.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Membership Dues and Fees	\$296,684	\$311,369	\$331,900	7%
Regional Emergency Preparedness Programs				
Program Administration (Public Safety Fund)	28,044	29,509	95,280	223%
Programs, Pawn Shop, Linx, and NVERS	179,514	265,211	913,702	245%
Food Security	20,418	21,708	22,992	6%
Total Expenditures	\$524,660	\$627,797	\$1,363,874	117%

Northern Virginia Regional Commission (NVRC)

Arlington County's FY 2027 adopted contribution to NVRC includes only the general contribution. The general contribution funds programs such as environmental and fiscal impact assistance, physical planning, human resources, and public safety. The general contribution requested by the Commission for FY 2027 is based on a \$0.60 per capita rate.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Total Contribution	\$147,183	\$147,912	\$181,597	23%

Northern Virginia Community College (NVCC)

Arlington County's FY 2027 adopted contribution to NVCC supports maintenance and operational costs not financed by General Assembly appropriations. In addition, funding of \$12,600 is included for the Educational Foundation. In 1994, the Arlington County Board approved the establishment of the Mary Marshall Scholarship Fund at NVCC to honor the memory of Mary Marshall, who served Arlington County in the Virginia General Assembly. The funds support scholarships and tuition assistance for part-time students.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
General Contribution	\$566,459	\$569,198	\$574,895	1%
Scholarship	12,600	12,600	12,600	-
Total Contribution	\$579,059	\$581,798	\$587,495	1%

Health Systems Agency of Northern Virginia

Northern Virginia jurisdictions are requested to contribute based on the percentage of the population represented by the jurisdiction. Arlington contributes 6.2 percent of the total operating budget.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Total Contribution	\$20,600	\$20,600	\$20,600	-

Northern Virginia Regional Park Authority (NVRPA)

The population-based contribution supports the Authority's non-revenue producing programs.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Total Contribution	\$538,061	\$560,127	\$578,209	3%

Northern Virginia Transportation Commission (NVTC)

Arlington County's FY 2027 adopted contribution to NVTC continues regional transportation efforts. The total NVTC budget is funded through a contribution by the Commonwealth of Virginia as well as through direct contributions by member jurisdictions, including Arlington County. This direct contribution amount is apportioned to jurisdictions based on the percentage share of state assistance received through NVTC as specified in the Virginia Code. The remainder of NVTC's budget is derived from miscellaneous revenues, interest earnings, project chargebacks, and the re-appropriation of surplus funds.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Total Contribution	\$65,623	\$59,397	\$62,334	5%

GROUP II: CONTRIBUTION IS BASED ON A USAGE FORMULA

Northern Virginia Criminal Justice Academy

The Academy provides law enforcement training to police and sheriff recruits. The allocation of operating costs to participating jurisdictions is determined by a formula based on the number of sworn police officers and sheriff deputies.

The FY 2027 adopted budget reflects no change in expenses in FY 2027.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Total Contribution	\$928,913	\$987,305	\$987,305	-

Northern Virginia Juvenile Detention Home (NVJDH)

The County's contribution is based on the percentage of beds used at the facility over the last three fiscal years. The remainder of NVJDH's budget is derived from miscellaneous revenues, interest earnings, federal grants, state reimbursements, and other sources.

The FY 2027 adopted budget reflects an increase in personnel and operating expenses in FY 2027 and aligns with a funding adjustment to the Detention Home's jurisdictional budget request with the City of Alexandria.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Total Contribution	\$1,625,405	\$1,639,693	\$1,838,594	12%

GROUP III: NON-PROFIT COMMUNITY ORGANIZATIONS**Friends of Guest House**

Guest House provides housing, employment, and counseling services to female parolees.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Total Contribution	\$46,643	\$46,643	\$46,643	-

Animal Welfare League of Arlington (AWLA)

The AWLA provides animal control, impoundment, and animal sheltering services for the County pursuant to a contract between the County and the AWLA.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Total Contribution	\$1,604,637	\$1,652,498	\$1,740,183	5%

Virginia Adult Probation and Parole

Arlington County's contribution supplements the state-set salaries of 23 Commonwealth of Virginia Adult Parole employees.

The Virginia Adult Probation and Parole employees receive a supplement which equates to an increase of approximately 18.0 percent to salaries. The Commonwealth is increasing state employee salaries by two percent in FY 2027. There is no change to the County's supplement of 18.0 percent in FY 2027.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Total Contribution	\$262,334	\$285,624	\$280,000	-2%

Offender Aid and Restoration (OAR)

OAR provides community-based correction and rehabilitation services to adult offenders and ex-offenders as well as community service placement and supervision for juveniles and adults.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Total Contribution	\$456,145	\$456,145	\$456,144	-

Literacy Council of Northern Virginia (LCNV) d/b/a English Empowerment Center

LCNV d/b/a English Empowerment Center provides one-on-one tutoring in reading and writing for functionally illiterate adults. The County's contribution supports the literacy services and the Council's general operating expenses.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Total Contribution	\$23,457	\$23,457	\$23,457	-

Endeppendence Center

The Endeppendence Center of Northern Virginia (ECNV) is a community-based resource and advocacy center promoting independent living and equal access for all persons with disabilities in Northern Virginia.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Total Contribution	\$46,283	\$92,566	\$92,566	-

GROUP IV: CONTRIBUTION IS DETERMINED AFTER A COMPETITIVE REVIEW OF REGIONAL DISABILITY ORGANIZATIONS

Northern Virginia Resource Center for the Deaf and Hard of Hearing Persons

The Agency provides information and referral, case management, advocacy, and education services to individuals in the Northern Virginia metropolitan area who are deaf and hard of hearing to enhance their quality of life and to remove barriers to services in the community.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Total Contribution	\$23,523	\$31,364	\$22,382	-29%

Brain Injury Services

This agency provides assistance to survivors of traumatic brain injury throughout Northern Virginia. Services include long-term case management, employment assistance, independent living skills training, transportation, respite care, and recreational/socialization programs. The funding from Arlington specifically supports the cost of a part-time case manager for Arlington residents with brain injuries.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Total Contribution	\$23,330	\$31,106	\$22,381	-28%

Metropolitan Washington EAR

The Metropolitan Washington EAR, Inc. (MWE) provides reading and information services for blind, visually impaired, and physically disabled people who cannot effectively read print, see plays, watch television programs and films, or view museum exhibits. MWE strives to substitute hearing for seeing, improving the lives of people with limited or no vision by enabling them to be well-informed, fully productive members of their families, their communities, and the working world.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Total Contribution	\$13,832	\$18,442	-	-100%

Columbia Lighthouse for the Blind

Columbia Lighthouse for the Blind (CLB) address the needs of individuals who are blind and visually impaired in Arlington County's aging population. CLB provides a wide array of comprehensive direct services to visually impaired and blind consumers of the greater Washington DC metro area.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Total Contribution	\$23,225	\$30,996	-	-100%

Endeppendence Center

The Endeppendence Center of Northern Virginia (ECNV) is a community-based resource and advocacy center promoting independent living and equal access for all persons with disabilities in Northern Virginia.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Total Contribution	-	-	\$22,382	-

Our Stomping Ground

Our Stomping Ground (OSG) works in partnership with affordable housing providers and social service organizations, to create inclusive communities where adults with developmental disabilities can live, grow, and thrive—with access to public transit, groceries, green spaces, and the supports they need.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Total Contribution	-	-	\$22,382	-

Prevention of Blindness Society

The Prevention of Blindness Society of Metropolitan Washington (POB) is dedicated to the improvement and preservation of sight and quality of life by providing services and education, and by championing healthy vision.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Total Contribution	-	-	\$22,381	-

Opportunities Grants

In FY 2024, a Notice of Funding Availability (NOFA) was announced for a new equity-based funding program, the Opportunities Grant, to support local organizations' efforts to respond to community needs. Certain contributions made to organizations through the Regionals Programs were identified as part of the funding source for this new program. In [FY 2025](#), the County Board awarded 22 nonprofits serving Arlington County. In the [FY 2026](#) cycle, the County Board awarded grants totaling more than \$1.8 million to 23 nonprofits serving Arlington. In the [FY 2027](#) cycle, the County Board awarded grants totaling more than \$1.7 million (\$437,050 one-time funding) to 31 nonprofits serving Arlington. The grantees and award amount are listed in the chart below.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Total Contribution	2,317,655	\$1,888,160	\$1,687,050	-11%

Nonprofit Organization	FY 2027 Adopted Award Amount
Arlington Thrive	\$43,820
Capital Area Food Bank	50,000
Edu-Futuro	50,000
Endeppendence Center of Northern Virginia (ECNV)	50,000
Ethiopian Community Development Council (ECDC)	50,000
La Cocina VA DBA Kitchen of Purpose	50,000
Legal Services of Northern Virginia (LSNV)	100,000
Shirlington Employment and Education Center (SEEC)	100,000
The Arc of Northern Virginia	36,111
The Clothesline for Arlington Kids	40,000
The Salvation Army	45,000
True Ground Housing Partners	50,000
1st Road South	50,000
703 Warriors	25,000
Affordable Homes & Communities (AHC)	50,000
Aspire! Afterschool Learning	100,000
Bridges to Independence	90,000
Literacy Council of Northern Virginia, dba English Empowerment Center	50,000
Literacy Tutoring Collaboration	50,000
Read Early and Daily (READ)	42,050
Arlington Free Clinic	50,000
Arlington Neighborhood Village	50,000
Meals on Wheels of Arlington	50,000
National Capital Treatment and Recovery	40,000
NovaSalud, Inc.	50,000
PathForward, Inc.	50,000
Ayuda	105,069
Offender Aid and Restoration (OAR)	50,000
Restoration Immigration Legal Aid	50,000
Best Buddies International, Inc.	20,000
Our Stomping Ground (City Center Nova)	50,000
Total Award Amount	\$1,687,050

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WASHINGTON METROPOLITAN AREA TRANSIT AUTHORITY - METRO

MISSION STATEMENT

To provide financial contributions, on behalf of Arlington County, to satisfy the formula-based subsidy requirements of Metrorail, Metrobus, and MetroAccess services provided by the Washington Metropolitan Area Transit Authority (WMATA) throughout the region.

WMATA is a regional public transportation partnership among the area's state and local governments and the federal government. WMATA's member jurisdictions are: Arlington, Fairfax, and Loudoun counties, the cities of Alexandria, Fairfax, and Falls Church in Virginia, the District of Columbia, and Montgomery and Prince George's counties in Maryland. The Authority's major budgetary programs are Metrorail, Metrobus, and MetroAccess operations and the WMATA Capital Improvement Program (CIP).

FY 2027 PRIORITIES

WMATA's priority in FY 2027 is to focus on service enhancements, rail modernization, and no fare increases as the agency continues to transform America's metro system and deliver the service the region deserves.

SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted General Fund transfer for WMATA decreases twelve percent from last fiscal year to \$44,846,178. This is due to an error identified by WMATA in one of the ridership calculations used to allocate Metrorail subsidies among jurisdictions, as well as \$1.4 million of savings from one-time deferrals in service that reduced the FY 2027 adopted WMATA subsidy. This error impacted both the FY 2024 and FY 2025 paid Metrorail ridership allocations. The data comes directly from WMATA, and jurisdictions have no independent ability to audit this data input to the subsidy formula. The result is an approximately \$7.5 million reduction to Arlington's gross subsidy for WMATA from FY 2026 to FY 2027. A significant increase to the County's available state transit aid continues to be utilized to meet the County's WMATA operating subsidy. The impact of this subsidy reduction will allow the County to have some residual one-time funding available at NVTC to meet FY 2028's increased operating subsidy though it will not fully fund the increase. Should no dedicated funding be secured from the state, a large general fund subsidy increase may be required to meet Arlington's subsidy requirement.

BUDGET DESCRIPTION

The Metro General Manager provided his FY 2027 proposed budget in December 2025 and the Metro board adopted the budget in April 2026. The WMATA operating budget totals \$2.7 billion, while the capital budget totals \$2.1 billion. The operating budget is funded primarily from passenger fares and other revenues, with the balance paid by the local funding jurisdictions. Federal funding that was previously included as a one-time funding source to offset revenue and expenditure impacts since the COVID-19 pandemic were fully expended in FY 2025, resulting in a significant increase in local jurisdictional operating subsidies; Arlington's share of the local jurisdictional operating subsidy, net of revenues, is approximately seven percent of the regional total.

Prior to the COVID-19 pandemic, Metrorail provided over 175 million passenger trips and Metrobus provided over 120 million trips annually. It is projected in FY 2027 that Metrorail will provide 153 million trips and Metrobus will provide 124 million trips.

Jurisdictional operating subsidies used to fund WMATA are constrained at three percent maximum annual growth. The adopted FY 2027 budget includes a three percent increase in total subsidies.

The Metrorail system serves 11 stations in Arlington along four lines (Orange, Silver, Yellow, and Blue) and Metrobus has over 10,000 bus stops throughout the region. Many transit services in Arlington operate seven days per week providing up to 18 hours of daily coverage. Metro serves an overall population of approximately four million within a 1,500 square mile jurisdiction.

Capital Program

Metro's Adopted FY 2027 - FY 2032 Capital Improvement Program (CIP) financial plan relies on a forecasted investment of \$13.5 billion funded by the federal government, state and local governments, and other sources. Of the \$13.5 billion six-year plan: \$4.1 billion comes from federal funding; state and local jurisdiction contributions total \$3.1 billion including a match to PRIIA funding; \$2.0 billion comes from the issuance of debt supported by dedicated funding; \$3.0 billion comes from dedicated funding approved in 2018 by the District of Columbia, Maryland, and the Commonwealth of Virginia; and \$1.3 billion comes from prior year funding and potential new federal grants.

Arlington's share of WMATA's Adopted CIP for FY 2027 is \$26.8 million of baseline funding. The County's contributions are funded with a combination of County General Obligation (GO) bonds, state transit aid, and gas tax revenues. In addition, Arlington's FY 2027 share of the Virginia \$155 million dedicated WMATA capital funding commitment is \$7.5 million and payable to the Commonwealth of Virginia. The County funds this obligation from GO Bonds.

Funding

Passenger and system revenues historically funded over half of the annual cost of operations. In FY 2027, it is projected that fare revenues will remain below historical levels. However, they have improved over the past few fiscal years and are projected to cover approximately 24 percent of operating expenditures. The balance of operating funding comes from local jurisdictional subsidies.

The Northern Virginia Transportation Commission (NVTC) serves as fiscal agent for the Northern Virginia jurisdictions. NVTC receives state transit funds from the Department of Rail and Public Transit (DRPT) on behalf of Northern Virginia jurisdictions, and also federal funds not directly allocated to WMATA. In addition, the state collects a regional gas tax on behalf of NVTC jurisdictions to be used for payment to WMATA for qualifying operating and capital costs. These revenues are reflected as State Transit Aid and Regional Gas Tax receipts in the County budget description. Local governments provide the balance of required funding for transit operating programs. Arlington County uses General Fund dollars to finance this portion of its share of WMATA operations.

METRO FINANCIAL SUMMARY

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Metrobus ¹	\$44,925,469	\$44,068,540	\$43,557,137	-1%
16M Enhanced Service ²	-	-	2,242,863	-
Metrorail	78,350,247	97,577,657	85,700,000	-12%
MetroAccess	1,823,833	1,644,066	2,800,000	70%
Total WMATA Subsidy	125,099,549	143,290,263	134,300,000	-6%
Source of Contributions				
State Transit Aid - Ongoing	36,197,613	39,824,866	39,824,866	-
State Transit Aid - One-Time	24,514,271	32,060,997	26,727,871	-17%
One-Time Commonwealth Funding in FY25 & FY26	14,293,374	17,717,080	17,717,080	-
Regional Gas Tax	-	2,600,000	2,600,000	-
Subtotal, NVTC REVENUES	75,005,258	92,202,943	86,869,817	-6%
Other Revenues ¹				
Transportation Capital Fund - New Bus Operating Costs	341,140	341,142	341,142	-
DES - NVTC 16M I-395 / 95 Commuter Choice Grant	-	-	2,242,863	-
Total Revenues/Other Sources	75,346,398	92,544,085	89,453,822	-3%
TOTAL NET GENERAL FUND TAX SUPPORT	\$49,753,151	\$50,746,178	\$44,846,178	-12%

¹ Beginning in FY 2019, the operating costs associated with new or increased service to bus routes as laid out in the County's adopted Transit Development Plan (TDP) are partially funded from the Transportation Capital Fund. \$341,142 in associated costs are included in FY 2027.

² New 16M enhanced bus service was approved by NVTC for \$5 million of I-396 / 95 Commuter Choice grant funding. Service began in FY 2026 and will continue for two years. FY 2027 funding of \$2,242,863 is included in the Adopted FY 2027 Metrobus budget.

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**ENTERPRISE,
SPECIAL REVENUE
AND
INTERNAL SERVICE
FUNDS**

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Our Mission: To utilize strategic public investments in a private development project that benefits the community as a whole and results in a net positive fiscal impact to the County.

In July 2016, the County Board approved the Ballston Quarter Community Development Authority (CDA), the first CDA to be created in Arlington. This was the first step in creating a public-private partnership with the intent to transform the Ballston Common Mall into Ballston Quarter, a mixed-use urban retail center in the heart of the Ballston neighborhood. Creation of the CDA gives the County a financing mechanism to fund certain public infrastructure costs associated with the Ballston Quarter public-private redevelopment. The CDA boundaries include the parcels of the Ballston Common Mall owned by Forest City Realty Trust, Inc.

The Ballston Quarter CDA issued its \$59.87 million Series 2016A and Series 2016B Revenue bonds on November 17, 2016. The 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. In February 2024, \$40 million of the outstanding debt was refinanced in the Series 2024 Revenue Refunding Bonds.

To fund these bonds issued for public infrastructure improvements, the Ballston Quarter Development and Financing Agreement created the Ballston Quarter Tax Increment Financing (TIF) district. TIF funding of up to 65 percent of the incremental real property, sales and use, and meals tax revenues generated within the TIF district boundaries is pledged in each year following the base year set as of January 1, 2015 and until the earlier of the final maturity of the bonds, March 1, 2046, or the date on which all of the bonds have been paid in full.

SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted expenditure budget for the Ballston Quarter Tax Increment Financing Area is \$3,946,646, an increase of 48 percent over the FY 2026 adopted budget. The funds will be transferred to the trustee for the Ballston Quarter CDA to fund the project stabilization fund and to pay debt service on the outstanding Ballston Quarter CDA bonds. The FY 2027 adopted budget reflects:

- ↑ Expenditures increase due to higher projected revenues in FY 2027, the inclusion of a special assessment on the 2016B bonds, and the requirement to transfer all collected TIF revenues to the Ballston Quarter CDA bond trustee to pay debt service.
- ↑ Revenue increases based on higher projected real estate tax revenues and the inclusion of an expected FY 2027 special assessment on the Series 2016B bonds, partially offset by lower meals tax revenues.

BALLSTON QUARTER TAX INCREMENT FINANCING AREA FUND SUMMARY

PROGRAM FINANCIAL SUMMARY

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Debt Service	\$3,703,092	\$2,662,487	\$3,946,646	48%
Total Expenditures	3,703,092	2,662,487	3,946,646	48%
Total Revenues	3,106,969	\$2,662,487	\$3,946,646	48%
Change in Fund Balance	(\$596,123)	-	-	-

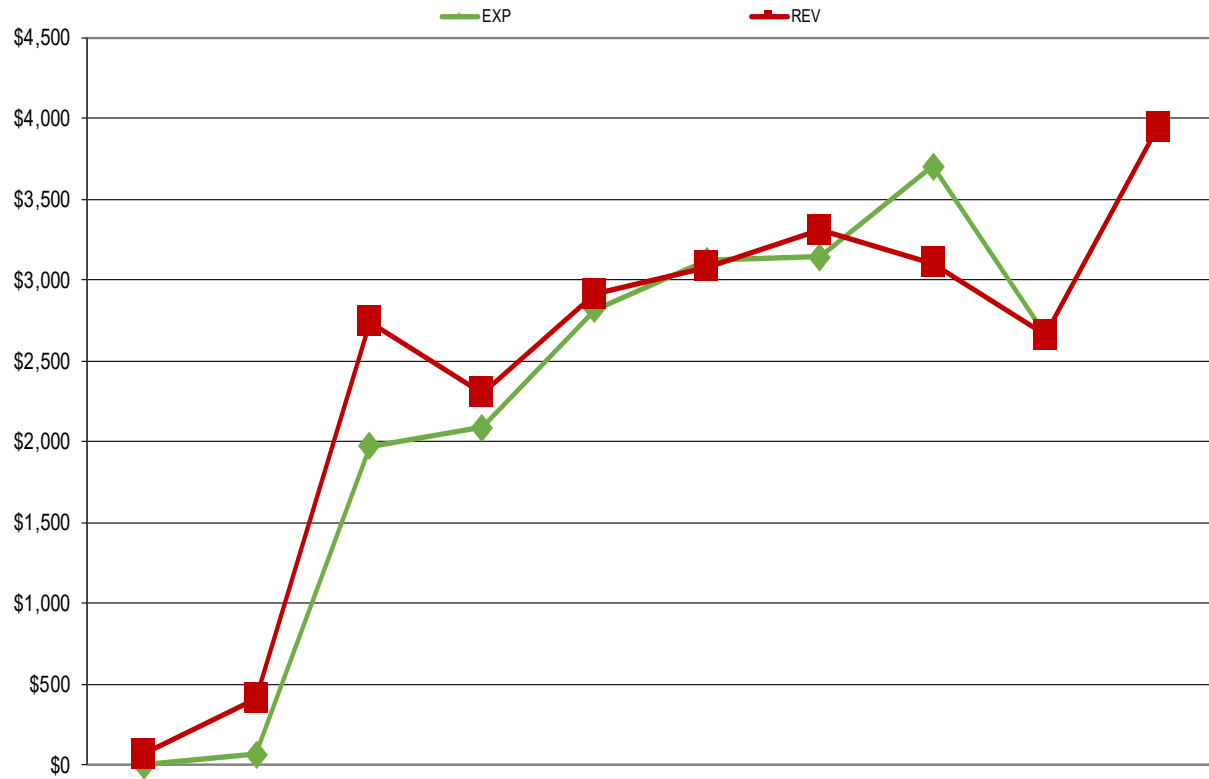
* Due to the timing of revenue receipts, some balances are transferred to the trustee after fiscal year-end

BALLSTON QUARTER TAX INCREMENT FINANCING AREA FUND STATEMENT

	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 RE-ESTIMATE	FY 2027 ADOPTED
BALANCE, JULY 1	\$1,329,446	-	\$733,323	-
REVENUES				
Real Estate Tax	1,265,663	\$1,641,359	1,618,160	\$1,672,490
Sales Tax	-	-	-	-
Meals Tax	723,216	1,021,128	879,109	900,000
Special Assessment	1,118,090	-	-	1,374,156
TOTAL REVENUES	3,106,969	2,662,487	2,497,269	3,946,646
TOTAL BALANCE AND REVENUES	4,436,415	2,662,487	3,230,592	3,946,646
EXPENSES				
Transfer to Ballston Quarter CDA Trustee	3,703,092	2,662,487	3,230,592	3,946,646
TOTAL EXPENSES	\$3,703,092	\$2,662,487	\$3,230,592	\$3,946,646
BALANCE, JUNE 30	\$733,323	-	-	-

BALLSTON QUARTER TAX INCREMENT FINANCING AREA TEN-YEAR HISTORY

EXPENDITURE AND REVENUE TRENDS



\$ in 000s	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Adopted Budget
EXP	-	\$65	\$1,974	\$2,087	\$2,822	\$3,124	\$3,143	\$3,703	\$2,662	\$3,947
REV	\$65	\$410	\$2,745	\$2,302	\$2,913	\$3,086	\$3,311	\$3,107	\$2,662	\$3,947

Change in Fund Balance	\$65	\$345	\$771	\$215	\$91	(\$38)	\$168	(\$596)	\$0	\$0

BALLSTON QUARTER TAX INCREMENT FINANCING AREA
TEN-YEAR HISTORY

Fiscal Year	Description	FTEs
FY 2018	Revenue projections in the tax district decreased due to decreases in real estate tax assessments in CY 2017 compared to CY 2016.	
FY 2019	Revenue projections in the tax district increased due to increases in real estate tax assessments in CY 2018 compared to CY 2017.	
FY 2020	Revenue projections increased in the tax district increased due to increases in real estate assessments, the County Board adopted real estate tax rate increase in CY 2019 and increases to the sales and meals taxes generated in the TIF district in FY 2020.	
FY 2021	Revenue increased based on higher CY 2020 real estate assessments generating additional real estate taxes offset by lower projected sales and meals tax revenues due to the impact of the COVID-19 pandemic.	
FY 2022	Revenue decreased based on lower CY 2021 real estate assessments generating less real estate tax revenue partially offset by higher projected meals tax revenue as the impact of the COVID-19 pandemic subsides.	
FY 2023	- Revenue increased based on higher projected meals and sales tax revenues as the impact of COVID-19 subsides, partially offset by a decrease in CY 2022 real estate assessments generating less real estate tax revenue. - Expenditures increased due to the requirement to transfer all collected TIF revenues to the Ballston Quarter CDA to pay debt service.	
FY 2024	- Revenue decreased based on lower projected sales and meals tax revenue partially offset by a slight increase to real estate revenue. This increase is due to a rising assessment tax base offset by higher than anticipated refunds/reliefs. - Expenditures decreased due to lower projected revenues in FY 2024 and the requirement to transfer all collected TIF revenues to the Ballston Quarter CDA to pay debt service.	
FY 2025	- Expenditures increased due to higher projected revenues in FY 2025 and the requirement to transfer all collected TIF revenues to the Ballston Quarter CDA bond trustee to pay debt service. - Revenue increases based on higher projected sales tax and real estate tax revenue partially offset by lower meals tax revenue.	
FY 2026	- Expenditures increased due to higher than projected revenues in FY 2026 and the requirement to transfer all collected TIF revenues to the Ballston Quarter CDA bond trustee to pay debt service. - Revenue increased based on higher projected meals tax revenue partially offset by lower real estate tax revenue.	

- FY 2027
- Expenditures increased due to higher projected revenues in FY 2027, the inclusion of a special assessment on the 2016B bonds, and the requirement to transfer all collected TIF revenues to the Ballston Quarter CDA bond trustee to pay debt service.
 - Revenue increased based on higher projected real estate tax revenues and the inclusion of an expected FY 2027 special assessment on the Series 2016B bonds, partially offset by lower meals tax revenues.

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Our Mission: The Arlington Convention and Visitors Service (ACVS) promotes Arlington as a dynamic destination to stimulate economic growth.

CONVENTION AND VISITORS SERVICE

ACVS works to increase the Washington area's meeting, group, business and leisure markets as well as increase visitor spending and encourage repeat visitation. ACVS strategically targets meeting/group professionals and domestic/international leisure travelers to build awareness of and drive bookings to Arlington hotels – particularly during the off-peak periods of late summer, mid-winter, and weekends year-round. ACVS also partners closely with local hotels, restaurants, stores, attractions, and arts organizations to bring visitors the best and latest information, ensuring they have an excellent local experience that inspires increased spending at local businesses and additional visits. ACVS activities primarily support AED's Strategic Plan Goal 5: All in on Global Arts, Culture and Tourism.

Important Strategic Objectives for ACVS include:

1. **Visitor Attraction:** Aggressively promote Arlington as a premier destination for domestic and international leisure travel, meetings, and conventions, and as the best place to stay, shop, dine, and be entertained when visiting the nation's capital. Apply best practices in destination marketing, destination sales, and small business/arts promotion to attract business travelers, vacationers, meetings, and groups to Arlington resulting in increased hotel occupancy.
2. **Increased Visitor Spending:** Creatively and proactively provide compelling, high-quality visitor information and services to Arlington guests, inspiring them to dine, shop, and be entertained in Arlington's lively, walkable neighborhoods. Strategically inform local guest services employees about Arlington stores, restaurants, arts organizations, and transportation options to drive spending and repeat visitation.

Programs and primary activities of ACVS include:

- Destination marketing and promotion
- Meetings and group sales
- Visitor and convention services
- Small business and arts promotion
- Tourism infrastructure
- Hospitality community engagement

Arlington County's enabling legislation to levy a Transient Occupancy Tax add-on (0.25 percent) to support this fund was reinstated by the Virginia General Assembly in the FY 2019 budget year with a sunset effective July 1, 2021. In the 2020 legislative session, a bill was passed and signed by the Governor to remove that sunset date.

ARLINGTON CONVENTION & VISITORS SERVICE

SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted expenditure budget for the Travel and Tourism Promotion Fund is \$1,270,000, a 12 percent decrease from the FY 2026 adopted budget. The FY 2027 adopted budget reflects:

- ↑ Personnel increases due to employee salary increases, an increase in the County's cost for employee health insurance, and retirement contributions based on current actuarial projections.
- ↓ Non-personnel decreases due to decreased trade and promotion funding (\$220,336) as a result of lower revenue projections.
- ↓ Revenue decreases due to lower revenue projections in Transient Occupancy Taxes (\$180,000).

PROGRAM FINANCIAL SUMMARY

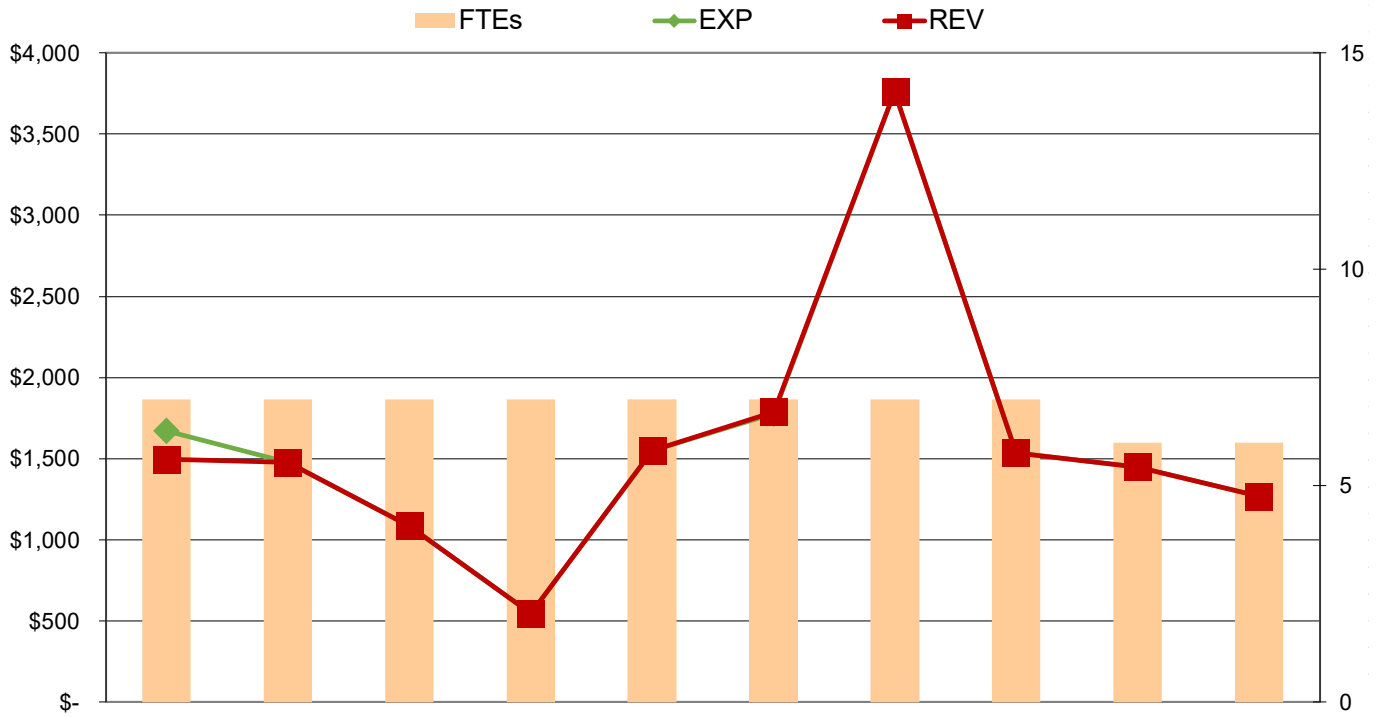
	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	\$878,358	\$907,708	\$948,044	4%
Non-Personnel	659,943	542,292	321,956	-41%
Total Expenditures	1,538,301	1,450,000	1,270,000	-12%
Transient Occupancy Tax	1,275,828	1,450,000	1,270,000	-12%
Transfer from the General Fund	217,473	-	-	-
Grants	45,000	-	-	-
Total Revenues	\$1,538,301	\$1,450,000	\$1,270,000	-12%
Change in Fund Balance	-	-	-	-
Permanent FTEs	7.00	6.00	6.00	
Total Authorized FTEs	7.00	6.00	6.00	

TRAVEL AND TOURISM PROMOTION FUND
FUND STATEMENT

	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 RE-ESTIMATE	FY 2027 ADOPTED
Beginning Balance, July 1	\$16,202	-	\$16,202	\$16,202
Transient Occupancy Tax Revenue	1,275,828	\$1,450,000	1,209,430	1,270,000
General Fund Transfer In	217,473	-	-	-
Grants	45,000	-	-	-
Other	-	-	-	-
Total Revenues	1,538,301	1,450,000	1,209,430	1,270,000
Total Balance, Revenues and Transfers In	1,554,503	1,450,000	1,225,632	1,286,202
Personnel	878,358	907,708	907,708	948,044
Operating	659,943	542,292	301,722	321,956
Total Expenditures	1,538,301	\$1,450,000	1,209,430	1,270,000
Closing Balance, June 30	\$16,202	-	\$16,202	\$16,202

TRAVEL AND TOURISM PROMOTION FUND
TEN-YEAR HISTORY

EXPENDITURE, REVENUE, AND FULL-TIME EQUIVALENT TRENDS



	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Adopted Budget
EXP	\$1,673	\$1,478	\$1,085	\$549	\$1,550	\$1,776	\$3,762	\$1,538	\$1,450	\$1,270
REV	\$1,498	\$1,478	\$1,085	\$549	\$1,550	\$1,788	\$3,762	\$1,538	\$1,450	\$1,270
FTEs	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	6.00	6.00

TRAVEL AND TOURISM PROMOTION FUND
TEN-YEAR HISTORY

Fiscal Year	Description	FTEs
FY 2018	A 0.80 temporary FTE was transferred to the AED Director's Office line of business in the General Fund.	(0.80)
FY 2019	- Decreased trade and promotion funding (\$159,163) and reallocated a portion of this funding for contracted services related to website maintenance (\$110,000). - Revenue increased due to projections of hotel occupancy and rates hotel (\$27,500). - Arlington's enabling legislation to levy the additional Transient Occupancy Tax add-on (0.25 percent) was re-established by the General Assembly for the FY 2019 budget year with a sunset effective July 1, 2021.	
FY 2020	<i>Arlington's enabling legislation to levy the additional Transient Occupancy Tax add-on (0.25 percent) was made permanent by the General Assembly in the 2020 legislative session.</i>	
FY 2021	- Decreased trade and promotion funding (\$288,940) as a result of lower revenue projections. - Revenue decreased due to lower revenue projections in Transient Occupancy Taxes (\$337,118) as a result of the COVID-19 outbreak.	
FY 2022	- The County Board added funding for a one percent merit pay adjustment, a five percent increase in the range, and an increase to the one-time bonus for staff from \$500 to approximately \$900. - The County Board restored funding for marketing, outreach, training, and office supplies with the American Rescue Plan (\$131,333). - The County Board also added funding for the General Fund transfer (\$351,184). - Froze a vacant Destination Sales Manager (\$115,413). - Revenue decreased due to lowered projections of hotel occupancy and rates (\$462,882). <i>In FY 2021 closeout, reclassified two limited-term positions to permanent full-time.</i>	
FY 2023	The County Board approved an additional one percent merit pay adjustment for a total increase of 5.25 percent, increased the pay-for-performance budget by an additional 0.5 percent, and increased the pay range movement to five percent. Additional compensation changes approved by the County Board include an optional one-time cash-out of 40 hours of compensation time for those with balances of 80 or more, a one-time increase in shift differential pay from \$0.75 to \$1.00 per hour for the	

TRAVEL AND TOURISM PROMOTION FUND
TEN-YEAR HISTORY

Fiscal Year	Description	FTEs
	B shift and from \$1.00 to \$1.30 per hour for the C shift, and a one-time increase in language premium from \$0.69 to \$0.92 per hour. - Restored funding for the Destination Sales Manager position that was previously frozen in the FY 2022 adopted budget (\$120,290). - Revenue increased due to increased projections of hotel occupancy and rates (\$325,000) and the Virginia Tourism Corporation grant (\$1,300,000).	
FY 2024	- Added one-time \$2,000 (gross) employee bonuses (\$17,506). - Increased trade and promotion funding (\$24,136). - Revenue increased due to increased projections of hotel occupancy and rates (\$275,000). <i>In FY 2023 closeout, carryover funding allocations of \$1,164,257 Virginia Tourism Corporation American Rescue Plan Act (ARPA) grant and \$16,203 fund balance were appropriated by the County Board in November 2023.</i>	
FY 2025	- Added funding for adjustments to the annual expense for maintenance and replacement of County vehicles (\$7,939). - Increased contracted services funding (\$180,529). - Transient occupancy tax revenue increased due to higher projections of hotel occupancy and rates (\$200,000). - Grant revenue and non-personnel decreased due to removal of the Virginia Tourism Corporation grant (\$1,300,000).	
FY 2026	- Eliminated an AED Specialist I position (\$88,526). - Eliminated ongoing transfer from General Fund to the Travel & Tourism Fund (\$246,700).	(1.00)
FY 2027	- Decreased trade and promotion funding (\$220,336) as a result of lower revenue projections. - Transient occupancy tax revenue decreased due to lower projections of hotel occupancy and rates (\$180,000).	

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Our Mission: To provide supplemental services in support of successful revitalization of Ballston and its economic development

In December 2010, the Arlington County Board, authorized by state enabling legislation, passed an ordinance to establish a Business Improvement District (BID) in Ballston as of January 1, 2011. The property owners within this geographic area have a separate and additional tax rate to fund the BID's programs. The Ballston Business Improvement Corporation (BBIC), an organization whose Board of Directors and committee membership includes owners and tenants of property located in the District, oversees the work program.

The Ballston BID provides funding for:

- Marketing & Promotion
- Public Realm
- Community Events
- Transportation
- Economic Development
- Administration & Management

SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted budget for the Ballston Business Improvement District is \$1,051,616, a 14 percent decrease from the FY 2026 adopted budget.

- ↓ The adopted CY 2027 real estate tax rate is \$0.045 per \$100 of assessed value, no change from the CY 2026 tax rate. Due to a decrease in real estate assessed values, revenue decreases 14 percent (\$165,539).

PROGRAM FINANCIAL SUMMARY

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	-	-	-	-
Non-Personnel	\$1,302,817	\$1,217,155	\$1,051,616	-14%
Total Expenditures	1,302,817	1,217,155	1,051,616	-14%
 Total Revenues	 \$1,290,352	 \$1,217,155	 \$1,051,616	 -14%
 Change in Fund Balance	 (\$12,465)	 -	 -	 -

BALLSTON BUSINESS IMPROVEMENT DISTRICT FUND
FUND BUDGET SUMMARY

**BALLSTON BUSINESS IMPROVEMENT DISTRICT
FUND STATEMENT**

	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 RE-ESTIMATE	FY 2027 ADOPTED
ADJUSTED BALANCE, JULY 1				
Delinquency or Appeals Reserve	\$99,115	\$73,392	\$86,650	\$64,307
TOTAL BALANCE	99,115	73,392	86,650	64,307
REVENUES				
Interest Earned on Fund Balance	4,209	-	-	-
Special Assessment District Revenue	1,286,143	1,217,155	1,169,527	1,051,616
TOTAL REVENUES	1,290,352	1,217,155	1,169,527	1,051,616
TOTAL BALANCE AND REVENUES	1,389,467	1,290,547	1,256,177	1,115,923
EXPENSES				
Operating Budget (includes Admin Fee)	1,302,817	1,186,726	1,169,527	1,051,616
Drawdown Requests	-	-	(22,343)	-
TOTAL EXPENSES	1,302,817	1,186,726	1,147,184	1,051,616
Budgeted Contribution to Delinquency or Appeals	-	30,429	-	-
CLOSING BALANCE, JUNE 30	\$86,650	\$103,821	\$64,307	\$64,307

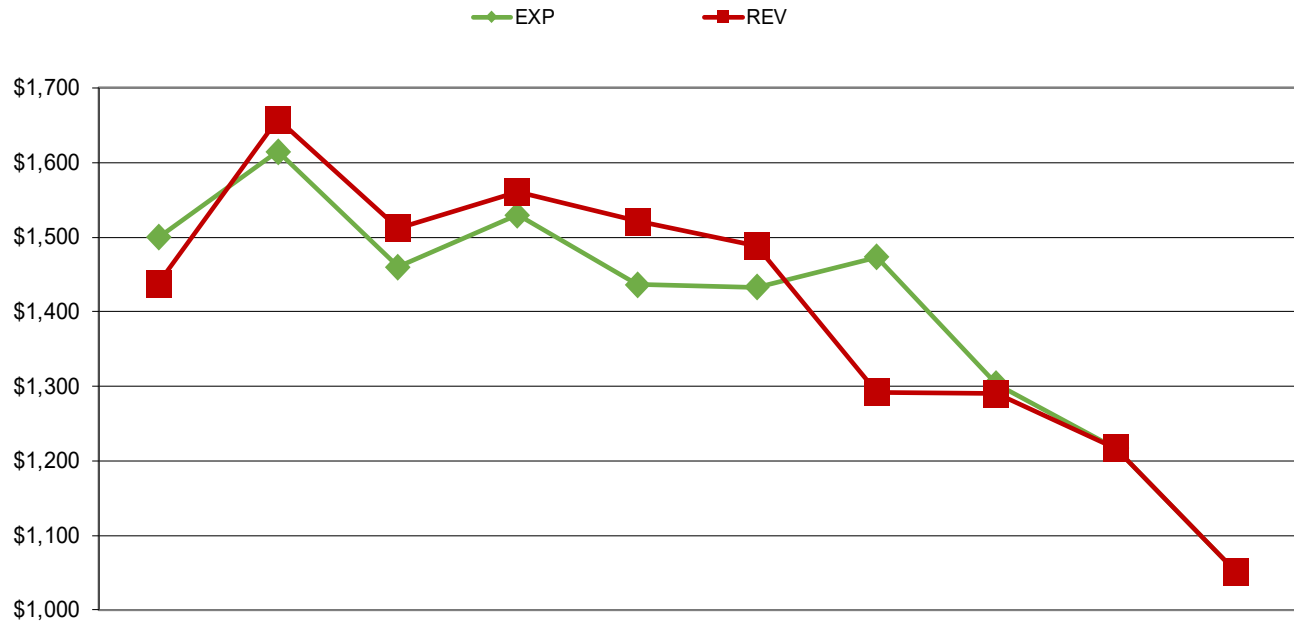
Notes:

- 1) A five percent reserve for uncollected taxes and assessment appeals reductions is required for the fund. This reserve is reflected in the "Delinquency or Appeals Reserve" portion of the fund balance in combination with the Delinquency or Appeals expense. The FY 2027 adopted budget reflects adherence to this reserve balance policy.
- 2) The FY 2026 re-estimate is the current projection of expenses and revenues.

BALLSTON BUSINESS IMPROVEMENT DISTRICT FUND

TEN-YEAR HISTORY

EXPENDITURE AND REVENUE TRENDS



\$ in 000s	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Adopted Budget
EXP	\$1,500	\$1,615	\$1,460	\$1,530	\$1,436	\$1,433	\$1,473	\$1,303	\$1,217	\$1,052
REV	\$1,438	\$1,658	\$1,512	\$1,560	\$1,521	\$1,488	\$1,292	\$1,290	\$1,217	\$1,052

BALLSTON BUSINESS IMPROVEMENT DISTRICT FUND
TEN-YEAR HISTORY

Fiscal Year	Description	FTEs
FY 2018	▪ The County Board set the Ballston BID tax rate at \$0.045 for each \$100 of assessed value.	
FY 2019	▪ The County Board adopted a one-time tax rate increase for the Ballston BID at \$0.053 for \$100 of assessed value.	
FY 2020	▪ The County Board set the Ballston BID tax rate at \$0.045 for each \$100 of assessed value.	
FY 2021	▪ The County Board set the Ballston BID tax rate at \$0.045 for each \$100 of assessed value.	
FY 2022	▪ The County Board set the Ballston BID tax rate at \$0.045 for each \$100 of assessed value.	
FY 2023	▪ The County Board set the Ballston BID tax rate at \$0.045 for each \$100 of assessed value.	
FY 2024	▪ The County Board set the Ballston BID tax rate at \$0.045 for each \$100 of assessed value.	
FY 2025	▪ The County Board set the Ballston BID tax rate at \$0.045 for each \$100 of assessed value.	
FY 2026	▪ The County Board set the Ballston BID tax rate at \$0.045 for each \$100 of assessed value.	
FY 2027	▪ The County Board set the Ballston BID tax rate at \$0.045 for each \$100 of assessed value.	

Our Mission: To provide supplemental services in support of successful revitalization of Rosslyn and its economic development

In December 2002, the Arlington County Board, authorized by state enabling legislation, passed an ordinance to establish a Business Improvement District (BID) in Rosslyn. The property owners within this geographic area have a separate and additional tax rate to fund the BID's programs. The County Board adopted the Rosslyn Business Improvement District in FY 2004. Rosslyn Business Improvement Corporation (RBIC), an organization whose Board of Directors and committee membership includes owners and tenants of property located in the District, oversees the work program.

The Rosslyn BID provides funding for:

- Marketing & Promotion
- Public Realm
- Community Events
- Transportation
- Economic Development
- Administration & Management

SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted budget for the Rosslyn Business Improvement District is \$3,992,703, an eight percent decrease from the FY 2026 adopted budget. The expenditure budget includes \$88,000 budgeted contribution to the BID's reserve fund balance to achieve the target of five percent of the fiscal year revenues.

- ↓ The adopted CY 2027 real estate tax rate is \$0.078 for each \$100 of assessed value, no change from the CY 2026 tax rate. Due to a decrease in assessed real estate values, revenue decreases eight percent (\$332,424).

PROGRAM FINANCIAL SUMMARY

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	-	-	-	-
Non-Personnel	\$4,367,307	\$4,325,127	\$3,992,703	-8%
Total Expenditures	4,367,307	4,325,127	3,992,703	-8%
 Total Revenues	 4,351,355	 \$4,325,127	 \$3,992,703	 -8%
 Change in Fund Balance	 (\$15,952)	 -	 -	 -

ROSSLYN BUSINESS IMPROVEMENT DISTRICT FUND
FUND BUDGET SUMMARY

**ROSSLYN BUSINESS IMPROVEMENT DISTRICT
FUND STATEMENT**

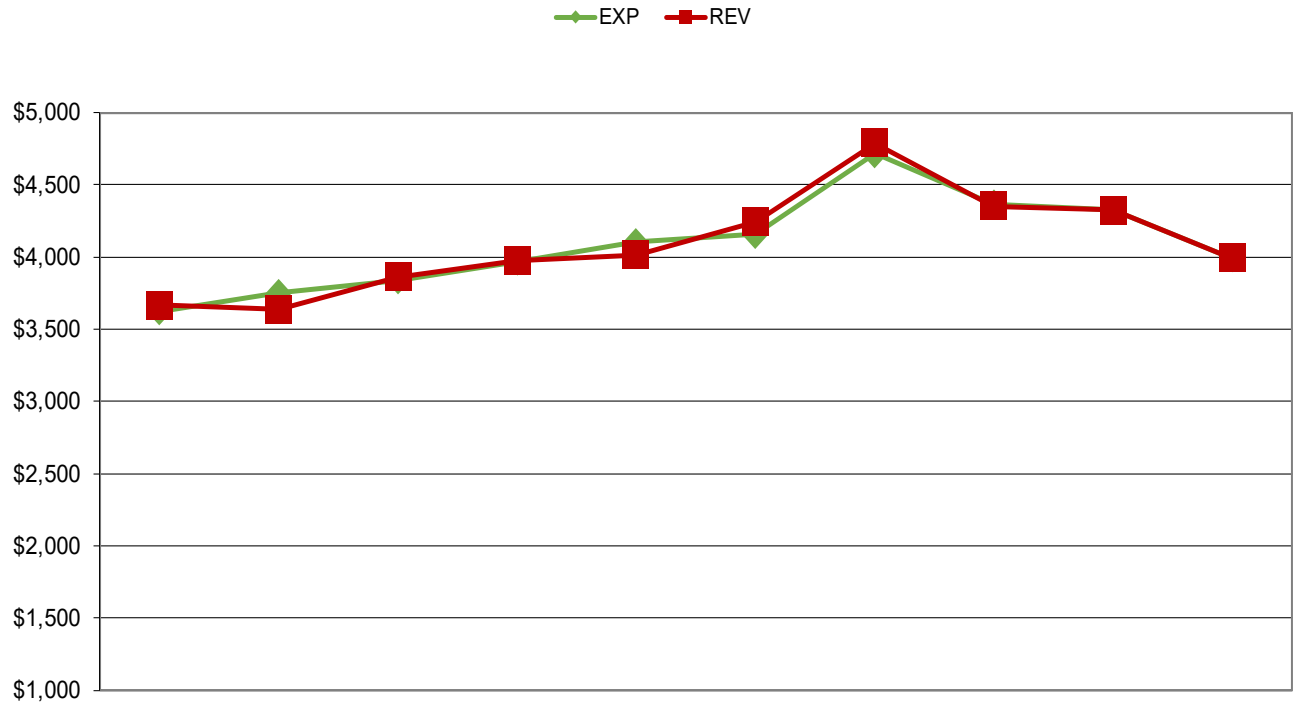
	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 RE-ESTIMATE	FY 2027 ADOPTED
ADJUSTED BALANCE, JULY 1				
Delinquency or Appeals Reserve	\$261,220	\$238,415	\$245,268	\$211,088
TOTAL BALANCE	261,220	238,415	245,268	211,088
REVENUES				
Interest Earned on Fund Balance	10,696	-	-	-
Special Assessment District Revenue	4,340,659	4,325,127	4,200,453	3,992,703
TOTAL REVENUES	4,351,355	4,325,127	4,200,453	3,992,703
TOTAL BALANCE AND REVENUES	4,612,575	4,563,542	4,445,721	4,203,791
EXPENSES				
Operating Budget (incl. Admin Fee)	4,340,913	4,216,999	4,234,633	3,904,703
Drawdown Requests	26,394	-	-	-
TOTAL EXPENSES	4,367,307	4,216,999	4,234,633	3,904,703
Budgeted Contribution to Delinquency or Appeals	-	108,128	-	88,000
CLOSING BALANCE, JUNE 30	\$245,268	\$346,543	\$211,088	\$299,088

Notes:

- 1) A five percent reserve for uncollected taxes and assessment appeals reductions is required for the fund. This reserve is reflected in the "Delinquency or Appeals Reserve" portion of the fund balance in combination with the Delinquency or Appeals expense. The FY 2027 adopted budget reflects adherence to this reserve balance policy.
- 2) The FY 2026 re-estimate is the current projection of expenses and revenues.

ROSSLYN BUSINESS IMPROVEMENT DISTRICT FUND
TEN-YEAR HISTORY

EXPENDITURE AND REVENUE TRENDS



\$ in 000s	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Adopted Budget
EXP	\$3,624	\$3,750	\$3,838	\$3,968	\$4,105	\$4,158	\$4,715	\$4,367	\$4,325	\$3,993
REV	\$3,669	\$3,637	\$3,861	\$3,976	\$4,016	\$4,246	\$4,789	\$4,351	\$4,325	\$3,993

ROSSLYN BUSINESS IMPROVEMENT DISTRICT FUND
TEN-YEAR HISTORY

Fiscal Year	Description	FTEs
FY 2018	▪ The County Board set the Rosslyn BID tax rate at \$0.078 for each \$100 of assessed value.	
FY 2019	▪ The County Board set the Rosslyn BID tax rate at \$0.078 for each \$100 of assessed value.	
FY 2020	▪ The County Board set the Rosslyn BID tax rate at \$0.078 for each \$100 of assessed value.	
FY 2021	▪ The County Board set the Rosslyn BID tax rate at \$0.078 for each \$100 of assessed value.	
FY 2022	▪ The County Board set the Rosslyn BID tax rate at \$0.078 for each \$100 of assessed value.	
FY 2023	▪ The County Board set the Rosslyn BID tax rate at \$0.078 for each \$100 of assessed value.	
FY 2024	▪ The County Board set the Rosslyn BID tax rate at \$0.078 for each \$100 of assessed value.	
FY 2025	▪ The County Board set the Rosslyn BID tax rate at \$0.078 for each \$100 of assessed value.	
FY 2026	▪ The County Board set the Rosslyn BID tax rate at \$0.078 for each \$100 of assessed value.	
FY 2027	▪ The County Board set the Rosslyn BID tax rate at \$0.078 for each \$100 of assessed value.	

Our Mission: To provide supplemental services in support of successful revitalization of National Landing and its economic development

In April 2006, the Arlington County Board, authorized by state enabling legislation, passed an ordinance to establish a Business Improvement District (BID) in Crystal City. The property owners within this geographic area have a separate and additional tax rate to fund the BID's programs. The BID's Board of Directors and committee membership, who oversee the work program, includes owners and tenants of the properties located in the District. 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 National Landing BID provides funding for:

- Marketing & Promotion
- Public Realm
- Community Events
- Transportation
- Economic Development
- Administration & Management

SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted expenditure budget for the National Landing Business Improvement District is \$4,903,041, a two percent decrease from the FY 2026 adopted budget.

- ↓ The adopted CY 2026 real estate tax rate is \$0.043 for each \$100 of assessed value, no change from the CY 2025 tax rate. Due to a decrease in real estate assessed values, revenue decreases two percent (\$119,534).

PROGRAM FINANCIAL SUMMARY

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	-	-	-	-
Non-Personnel	\$4,842,737	\$5,022,575	\$4,903,041	-2%
Total Expenditures	4,842,737	5,022,575	4,903,041	-2%
 Total Revenues	 4,981,692	 \$5,022,575	 \$4,903,041	 -2%
 Change in Fund Balance	 \$138,955	 -	 -	 -

NATIONAL LANDING BUSINESS IMPROVEMENT DISTRICT FUND
FUND BUDGET SUMMARY

**NATIONAL LANDING BUSINESS IMPROVEMENT DISTRICT
FUND STATEMENT**

	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 RE-ESTIMATE	FY 2027 ADOPTED
ADJUSTED BALANCE, JULY 1				
Delinquency or Appeals Reserve	\$184,256	\$308,439	\$323,211	\$249,055
TOTAL BALANCE	184,256	308,439	323,211	249,055
REVENUES				
Interest Earned on Delinquency/Appeals Reserve	9,854	-	-	-
Special Assessment District Revenue	4,971,838	5,022,575	4,919,586	4,903,041
TOTAL REVENUES	4,981,692	5,022,575	4,919,586	4,903,041
TOTAL BALANCE AND REVENUES	5,165,948	5,331,014	5,242,797	5,152,096
EXPENSES				
Operating Budget (includes Admin Fee)	4,842,737	4,897,011	4,919,586	4,903,041
Drawdown Requests	-	-	74,156	-
TOTAL EXPENSES	4,842,737	4,897,011	4,993,742	4,903,041
Budgeted Contribution to Delinquency or Appeals	-	125,564	-	-
CLOSING BALANCE, JUNE 30	\$323,211	\$434,003	\$249,055	\$249,055

Notes:

- 1) A five percent reserve for uncollected taxes and assessment appeals reductions is required for the fund. This reserve is reflected in the "Delinquency or Appeals Reserve" portion of the fund balance in combination with the Delinquency or Appeals expense. The FY 2027 adopted budget reflects adherence to this reserve balance policy.
- 2) The FY 2026 re-estimate is the current projection of expenses and revenues.

NATIONAL LANDING BUSINESS IMPROVEMENT DISTRICT FUND
TEN-YEAR HISTORY

EXPENDITURE AND REVENUE TRENDS



	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Adopted Budget
EXP	\$2,614	\$2,521	\$2,692	\$4,614	\$4,322	\$4,319	\$4,624	\$4,843	\$5,023	\$4,903
REV	\$2,599	\$2,554	\$2,656	\$4,387	\$4,512	\$4,374	\$4,754	\$4,982	\$5,023	\$4,903

NATIONAL LANDING BUSINESS IMPROVEMENT DISTRICT FUND
TEN-YEAR HISTORY

Fiscal Year	Description	FTEs
FY 2018	▪ The County Board set the Crystal City BID tax rate at \$0.043 for each \$100 of assessed value.	
FY 2019	▪ The County Board set the Crystal City BID tax rate at \$0.043 for each \$100 of assessed value.	
FY 2020	▪ The County Board set the Crystal City BID tax rate at \$0.043 for each \$100 of assessed value.	
FY 2021	▪ The County Board set the Crystal City BID tax rate at \$0.043 for each \$100 of assessed value.	
FY 2022	▪ The County Board approved the request to change the name from the Crystal City BID to the National Landing BID. ▪ The County Board set the National Landing BID tax rate at \$0.043 for each \$100 of assessed value.	
FY 2023	▪ The County Board set the National Landing BID tax rate at \$0.043 for each \$100 of assessed value.	
FY 2024	▪ The County Board set the National Landing BID tax rate at \$0.043 for each \$100 of assessed value.	
FY 2025	▪ The County Board set the National Landing BID tax rate at \$0.043 for each \$100 of assessed value.	
FY 2026	▪ The County Board set the National Landing BID tax rate at \$0.043 for each \$100 of assessed value.	
FY 2027	▪ The County Board set the National Landing BID tax rate at \$0.043 for each \$100 of assessed value.	

Our Mission: To improve the housing, neighborhood, and economic conditions of Arlington County's low and moderate-income residents by effectively administering the Community Development Block Grant (CDBG), HOME Investment Partnerships Program (HOME) grant, and Community Services Block Grant (CSBG).

Housing and Community Development staff responsibilities include:

- Develop the annual Community Development Fund grant recommendations.
- Provide technical assistance, coordinate, monitor, and evaluate community development activities in Arlington.
- Ensure compliance of CDBG, CSBG, and HOME- eligible activities with federal regulations (e.g., environmental, labor standards, Section 3 employment opportunities and acquisition) through financial management and oversight.
- Promote citizen participation in the planning, implementation, and evaluation of these programs.
- Provide staff support for the Community Development Citizens Advisory Committee (CDCAC).

SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted budget totals \$3,445,872 and includes funding from program income (\$900,000), Community Development Block Grant (CDBG) funds (\$1,392,150), federal HOME program funds (\$771,439), and Community Services Block Grant (CSBG) funds (\$382,283). The FY 2027 adopted budget reflects:

- ↑ Personnel increases due to employee salary increases, an increase in the County's cost for employee health insurance, and retirement contributions based on current actuarial projections.
- ↑ Non-personnel increases primarily due to increases in available CDBG funding (\$62,711), HOME funding (\$72,647), HOME Program Income (\$350,000), and CSBG funding (\$18,458).

PROGRAM FINANCIAL SUMMARY

	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	\$486,716	\$616,210	\$618,889	-
Non-Personnel	2,505,188	2,325,846	2,826,983	22%
Total Expenditures	2,991,904	2,942,056	3,445,872	17%
Program Income	459,735	550,000	900,000	64%
Grants - CDBG	2,145,048	1,329,439	1,392,150	5%
Grants - HOME	69,879	698,792	771,439	10%
Grants - CSBG	317,242	363,825	382,283	5%
Total Revenues	\$ 2,991,904	\$ 2,942,056	\$ 3,445,872	17%
Net Tax Support	-	-	-	-
Permanent FTEs	4.50	4.50	4.50	-
Temporary FTEs	-	-	-	-
Total Authorized FTEs	4.50	4.50	4.50	-

- FY 2026 adopted includes the amounts from the FY 2026 Annual Action Plan that were approved by the County Board in July 2025.
- FY 2026 includes \$350,000 in CDBG program income and \$200,000 in HOME program income.
- FY 2027 adopted includes \$350,000 in CDBG program income and \$550,000 in HOME program income.

CPHD COMMUNITY AND DEVELOPMENT FUND, FUND STATEMENT

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Beginning Balance, July 1	-	-	-	-
Program Income	\$459,735	\$550,000	\$900,000	64%
Federal Revenue (CDBG)	2,145,048	1,329,439	1,392,150	5%
Federal Revenue (HOME)	69,879	698,792	771,439	10%
Federal/State Revenue (CSBG)	317,242	363,825	382,283	5%
Total Balance and Revenues	2,991,904	2,942,056	3,445,872	17%
Total Expenditures	\$2,991,904	\$2,942,056	\$3,445,872	17%
Closing Balance, June 30	-	-	-	

DESCRIPTION OF FY 2027 HOUSING AND COMMUNITY DEVELOPMENT FUND PROGRAMS

The Housing and Community Development Fund is used to support a variety of affordable housing and community development programs. These programs will support the goals of the County's FY 2027-2031 Consolidated Plan, which include the following:

1. Create and sustain affordable housing;
2. Promote healthy communities and self-sufficient families; and
3. Stabilize households at risk of homelessness.

In addition to affordable housing and community development programs, a portion of Housing and Community Development Fund dollars support administrative and planning functions for these programs including funds for 4.5 FTEs within the Housing Division of the Department of Community Planning, Housing and Development.

The Housing and Community Development Fund programs and costs for FY 2027 are summarized as follows.

PROGRAMS	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2027 CDBG	FY 2027 CSBG & TANF	FY 2027 AHIF**	FY 2027 HOME	FY 2027 General Fund
GOAL 1: CREATE AND SUSTAIN AFFORDABLE HOUSING								
Community Development Grant Funds	\$853,329	\$114,000	\$264,000	\$164,000	-	\$100,000	-	-
Moderate-Income Purchase Assistance Program (MIPAP)	836,825	563,212	678,185	678,185	-	-	-	-
Multifamily Loan Fund	-	822,893	1,251,762	-	-	-	\$1,251,762	-
TOTAL, GOAL 1	1,690,154	1,500,105	2,193,947	842,185	-	100,000	1,251,762	-
GOAL 2: PROMOTE HEALTHY COMMUNITIES AND SELF-SUFFICIENT FAMILIES								
Community Development Grant Funds	1,016,618	990,050	913,500	338,500	360,000	165,000	-	\$50,000
NSA Small Grants - NSD	2,997	-	-	-	-	-	-	-
Housing Outreach Program CPHD-HD (<i>public services funds only</i>)	4,247	46,916	12,253	12,253	-	-	-	-
TOTAL, GOAL 2	1,023,862	1,036,966	925,753	350,753	360,000	165,000	-	50,000
GOAL 3: STABILIZE HOUSEHOLDS AT RISK OF HOMELESSNESS								
Community Development Fund Grants	45,000	55,000	35,000	-	-	35,000	-	-
TOTAL, GOAL 3	45,000	55,000	35,000	-	-	35,000	-	-
FEDERAL PROGRAM ADMINISTRATION/PLANNING								
Federal Administration and Planning	499,307	645,485	641,172	549,212	22,283	-	69,677	-
TOTAL, ADMINISTRATION/PLANNING	499,307	645,485	641,172	549,212	22,283	-	69,677	-
TOTAL, ARLINGTON GRANT*	\$3,258,323	\$3,237,556	\$3,795,872	\$1,742,150	\$382,283	\$300,000	\$1,321,439	\$50,000

*FY 2027 Adopted includes \$350,000 in CDBG and \$550,000 in HOME program income.

**AHIF and General Fund dollars noted in this summary are captured in the County's General Fund budgets. They are included in this table as they help support the Community Development Fund Grant Program which is further described in this narrative.

Below are descriptions of these programs and supportive functions for FY 2027.

Community Development Fund Grant Program

The Community Development Fund is a competitive grant fund comprised of federal Community Development Block Grant (CDBG), federal and state Community Services Block Grant (CSBG), and local general funds, including Affordable Housing Investment Fund (AHIF) Housing Services funds. Grants are awarded to nonprofit agencies meeting the goals of the County's FY 2027-2031 Consolidated Plan.

Eligible organizations are non-profit agencies serving low- and moderate-income Arlington residents. Grants are renewable and awarded for one-year periods. Grants between \$35,000 and \$50,000 may be requested for public services that serve low- and moderate-income residents such as neighborhood, job training, youth, or senior programs. Housing development, homeownership, housing rehabilitation, certain economic development programs, and business development (such as micro-enterprise and small business assistance) are eligible for grants up to \$100,000.

A summary of FY 2027 adopted funding allocations appears below, and assumes a County Board approved carryover from FY 2026 of \$100,000 in CSBG funding for Goal 2:

GOAL 1: CREATE AND SUSTAIN AFFORDABLE HOUSING

Total: \$264,000 (\$164,000 CDBG; \$100,000 AHIF Housing Services)

Grant funding under Goal 1 will advance the County's priorities by helping low- and moderate-income households become first-time homeowners, rehabilitating and repairing existing affordable units, and improving the safety and stability of owner-occupied housing. Supported activities include bilingual homebuyer education and counseling, critical repairs and accessibility modifications for low-income homeowners, and targeted renovations that enhance habitability for residents with disabilities. These investments will preserve the existing affordable housing stock, prevent displacement, and create sustainable pathways to homeownership for eligible households.

GOAL 2: PROMOTE HEALTHY COMMUNITIES AND SELF-SUFFICIENT FAMILIES

Total: \$1,013,500 (\$338,500 CDBG; \$460,000 CSBG / CSBG-TANF; \$165,000 AHIF Housing Services; \$50,000 General Fund)

Grant funded under Goal 2 will advance the County's priorities by reducing barriers to employment through job training, apprenticeships, workforce readiness coaching, and microenterprise development that support residents in securing stable, higher-paying jobs. Programs will help families build assets and long-term stability through financial literacy, legal services, health supports, and resource navigation while strengthening connections to community-based services that improve overall well-being. Investments will also expand educational attainment for youth through academic enrichment, mentoring, and family engagement. Outreach activities, including housing education, technical assistance, and referrals that promote stability for low-income households, as well as neighborhood cleanups in affordable housing communities, will further improve neighborhood vitality and support healthy, self-sufficient families across Arlington.

GOAL 3: STABILIZE HOUSEHOLDS AT RISK OF HOMELESSNESS

Total: \$35,000 (all AHIF Housing Services)

Grant funding under Goal 3 will advance the County's priorities by supporting permanent supportive housing services that stabilize residents with significant barriers. Programs funded under this goal will provide intensive case management, service coordination, and day-to-day support that helps residents maintain housing, address health and behavioral needs, and remain safely in their units.

HOUSING AND COMMUNITY DEVELOPMENT FUND

PROGRAM DESCRIPTION

PROGRAMS	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2027 CDBG	FY 2027 CSBG & TANF	FY 2027 HOME	FY 2027 AHIF	FY 2027 General Fund
GOAL 1: CREATE AND SUSTAIN AFFORDABLE HOUSING								
EcoAction - EcoAmbassadors	\$19,999	-	-	-	-	-	-	-
Habitat for Humanity- Reeves Project	731,124	-	100,000	-	-	-	100,000	-
LEDC - Achieve Your Dream	35,000	35,000	35,000	35,000	-	-	-	-
L'Arche - Home Renovations in Arlington	-	-	50,000	50,000	-	-	-	-
Rebuilding Together - Volunteer Home Repair	67,206	79,000	79,000	79,000	-	-	-	-
TOTAL, GOAL 1	853,329	114,000	264,000	164,000	-	-	100,000	-
GOAL 2: PROMOTE HEALTHY AND SELF-SUFFICIENT FAMILIES								
AASP - Internet Access for Arlington Seniors	20,000	20,000	-	-	-	-	-	-
AEC/DHS - Employment & Training Programs	71,942	61,050	-	-	-	-	-	-
AHC - Project Discovery	35,000	35,000	45,000	45,000	-	-	35,000	-
AHC - Economic Mobility and Community Engagement Pilot	-	35,000	35,000	-	-	-	-	-
AHC- Resident Services at Serrano	30,000	-	-	-	-	-	-	-
Arl Neighborhood Village - Support Low-Income Seniors Aging in Place	25,000	35,000	-	-	-	-	-	-
Aspire! - Learning Rocks	35,000	35,000	45,000	-	45,000	-	-	-
Arlington Thrive: Community Navigator Program	25,000	-	-	-	-	-	-	-
Arlington Thrive: Trades for Tomorrow	-	-	40,000	-	40,000	-	-	-
Arm & Arm: Youth Development in Green Valley	24,978	-	-	-	-	-	-	-
Ayuda- Immigration Legal Services	-	-	42,500	42,500	-	-	-	-
Britepaths, Inc. - Financial and Workforce Empowerment	-	35,000	35,000	-	-	-	35,000	-
B2I- Children's Development Community Program	19,878	-	-	-	-	-	-	-
BU-GATA - Buckingham Youth Brigade	24,999	25,000	40,000	40,000	-	-	-	50,000
BU-GATA - Tenant Outreach Program	-	50,000	50,000	-	-	-	-	-
CARE, Inc. - 4H Afterschool Enrichment	19,555	20,000	-	-	-	-	-	-
CIS of NOVA - Case Management / Family Support	25,000	30,000	45,000	-	45,000	-	-	-
Clothesline - Arlington Kids	20,000	20,000	35,000	-	35,000	-	-	-
CYEP - Fathers in Touch	25,000	30,000	-	-	-	-	-	-
ECCDC-EDG - Micro Loan Program	49,798	50,000	60,000	60,000	-	-	-	-
Edu-Futuro - Emerging Leaders	30,000	35,000	41,000	41,000	-	-	-	-
ENDependence Center - Housing Access Program	25,000	25,000	-	-	-	-	-	-
Fenwick Foundation - Project ADAPT	20,000	30,000	50,000	-	50,000	-	-	-
Friends of Guest House - Economic Stability and Housing Assistance	-	-	35,000	35,000	-	-	-	-
Just Neighbors - Immigration Legal Services	30,000	35,000	45,000	-	45,000	-	-	-
Kitchen of Purpose - The Food Lab	-	40,000	40,000	40,000	-	-	-	-
Kitchen of Purpose - Culinary Job Training	30,000	-	-	-	-	-	-	-
LEDC - Lending & Small Business Services	45,000	45,000	-	-	-	-	-	-
Legal Aid Justice Center - Immigration Services	14,999	35,000	-	-	-	-	-	-
Liberty's Promise- Helping Immigrant Youth	30,000	-	-	-	-	-	-	-
Melwood - Melwood JOBS	14,488	-	-	-	-	-	-	-
NVDC - Northern Virginia Dental Clinic	26,000	26,000	35,000	-	35,000	-	-	-
NVFS - Escala	35,000	35,000	-	-	-	-	-	-
NVFS - Workforce Development	20,000	-	35,000	35,000	-	-	-	-
OAR - Employment and Direct Services Program	30,000	35,000	50,000	-	50,000	-	-	-
Our Stomping Ground - Housing + Connection	25,000	25,000	45,000	-	45,000	-	-	-
Prevention of Blindness Society- Eyes on Vision	-	-	35,000	-	35,000	-	-	-
Read Early And Daily - READ With Me Book Bundles	15,000	-	-	-	-	-	-	-
Real Food for Kids - Building SNAP Enrollment	20,000	27,500	35,000	-	35,000	-	-	-
True Ground (APAH) - Ballston Station Resident Services	40,500	40,500	-	-	-	-	-	-
True Ground (APAH) - Marabella Resident Services	-	-	50,000	-	-	-	50,000	-
True Ground (APAH) - Terwilliger Place	35,000	-	-	-	-	-	-	-
True Ground (APAH) - PSH Coordinator for APAH Residents	-	35,000	-	-	-	-	-	-
WACIF - Accelerating Capital Readiness	39,980	40,000	45,000	-	-	-	45,000	-
WHDC - Housing Stability Initiative	39,500	-	-	-	-	-	-	-
NSA Small Grants - NSD	2,997	-	-	-	-	-	-	-
TOTAL, GOAL 2	1,016,618	990,050	1,013,500	338,500	460,000	-	165,000	50,000
GOAL 3: STABILIZE HOUSEHOLDS AT RISK OF HOMELESSNESS								
Friends of Guest House - Economic Stability and Housing Assistance	25,000	35,000	-	-	-	-	-	-
True Ground (APAH) - PSH Coordinator for APAH Residents	-	-	35,000	-	-	-	35,000	-
PathForward (formerly A-SPAN) - Supportive Housing Project	20,000	20,000	-	-	-	-	-	-
TOTAL, GOAL 3	45,000	55,000	35,000	-	-	-	35,000	-
TOTAL CDF GRANTS	\$1,914,947	\$1,159,050	\$1,312,500	\$502,500	\$460,000	\$0	\$300,000	\$50,000

Other FY 2027 Housing and Community Development Programs Supported with Federal Funds

As shown below, the County uses the Housing and Community Development Fund to support other housing and community development programs that address Consolidated Plan goals.

GOAL 1: CREATE AND SUSTAIN AFFORDABLE HOUSING

- **Multifamily Revolving Loan Fund:** \$1,251,762 HOME allocated to the Arlington County Multifamily Revolving Loan Fund for the purposes of acquiring, rehabilitating, and/or building new multifamily affordable housing. EXPECTED OUTCOME: To be determined housing development project using available funds.
- **Moderate-Income Purchase Assistance Program (MIPAP):** \$678,185 CDBG to the Arlington County Moderate-Income Purchase Assistance Program (MIPAP), which provides down payment and closing cost assistance to qualified low-income first-time homebuyers as well as direct staff costs for administering the program. EXPECTED OUTCOMES: 10 low-income households will become first-time homebuyers in Arlington.

GOAL 2: PROMOTE HEALTHY COMMUNITIES AND SELF-SUFFICIENT FAMILIES

- **Housing Outreach Program:** \$12,253 CDBG to provide neighborhood cleanups in designated neighborhoods and support for this program. EXPECTED OUTCOME: One neighborhood cleanup events to be held in Green Valley and Arlington Mill neighborhoods.

PROGRAMS	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2027 CDBG	FY 2027 CSBG & TANF	FY 2027 HOME
GOAL 1: CREATE AND SUSTAIN AFFORDABLE HOUSING						
Moderate-Income Purchase Assistance Program (MIPAP)	\$836,825	\$563,212	\$678,185	\$678,185	-	-
Multifamily Loan Fund	-	822,893	1,251,762	-	-	\$1,251,762
TOTAL, GOAL 1	836,825	1,386,105	1,929,947	678,185	-	1,251,762
GOAL 2: PROMOTE HEALTHY COMMUNITIES AND SELF-SUFFICIENT FAMILIES						
Housing Outreach Program CPHD-HD (<i>public services funds only</i>)	4,247	46,916	12,253	12,253	-	-
TOTAL, GOAL 2	4,247	46,916	12,253	12,253	-	-
TOTAL, OTHER PROGRAMS	\$841,072	\$1,433,021	\$1,942,200	\$690,438	-	\$1,251,762

Administration and Planning of Federal Programs

In addition to funding affordable housing and community development programs, a portion of federal funds are available to support County planning and administration of these programs. These include both entitlement (grant) funds and program income. For FY 2027, \$549,212 in CDBG funds, \$22,283 in CSBG funds, and \$69,677 in HOME funds are recommended for County Housing Division staff to provide the following planning and administration functions:

- a) administer the Community Participation Plan for the CDBG/CSBG Program including staffing the Community Development Citizens Advisory Committee (CDCAC);
- b) conduct outreach to low- and moderate-income multicultural communities;
- c) manage the CDBG, CSBG, and HOME programs in accordance with the Federal requirements and County priorities detailed in the Consolidated Plan;
- d) implement program planning and development;
- e) provide financial management and oversight for federal programs; and

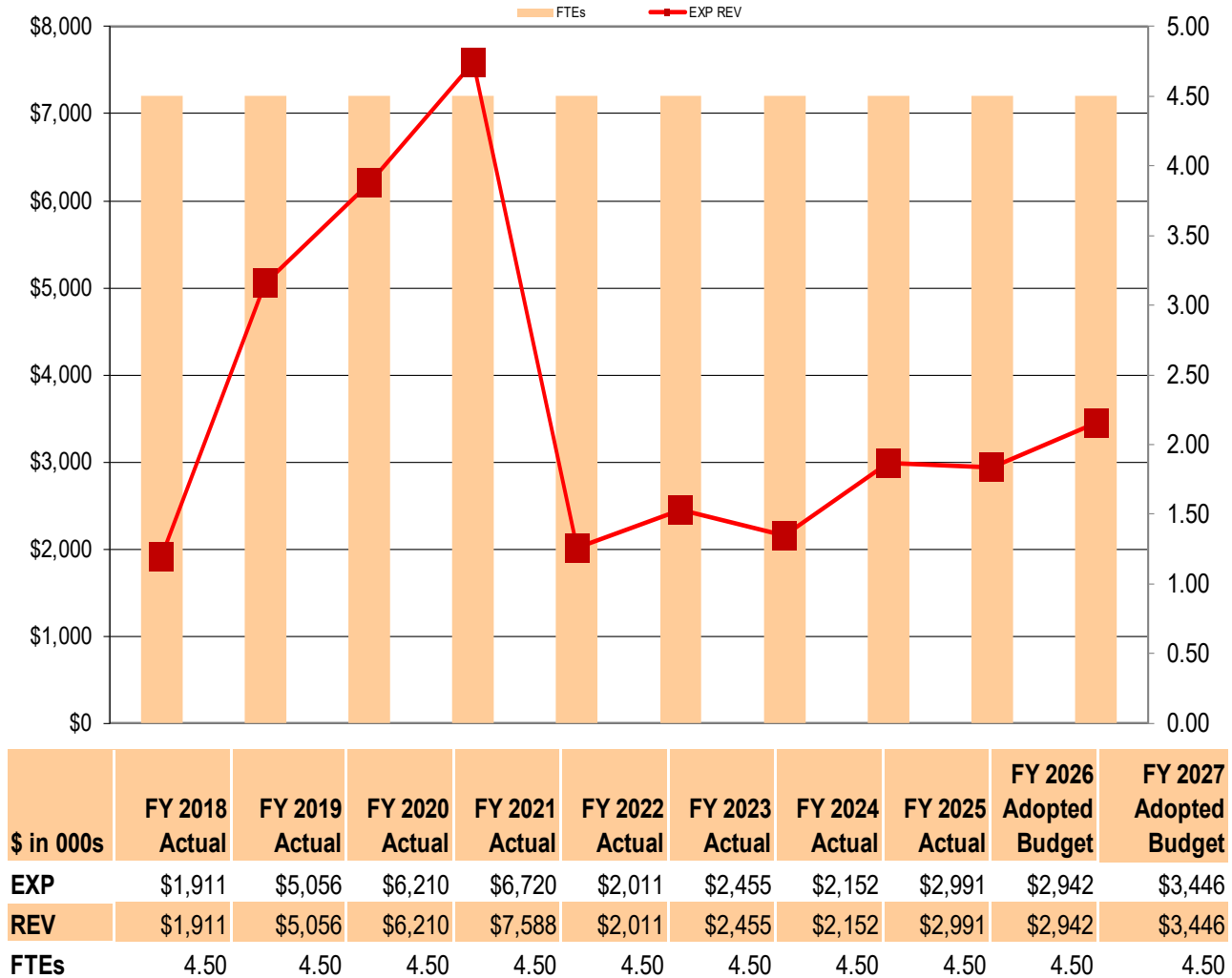
f) monitor program performance and assess program effectiveness in producing desired outcomes.

The expected outcome of using funds for this purpose is that these programs will be administered effectively and efficiently, within Federal and local regulations

PROGRAMS	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2027 CDBG	FY 2027 CSBG & TANF	FY 2027 HOME
FEDERAL PROGRAM ADMINISTRATION/PLANNING						
Federal Administration and Planning - EN & PI*	\$499,307	\$645,485	\$641,172	\$549,212	\$22,283	\$69,677
TOTAL ADMINISTRATION/PLANNING	\$499,307	\$645,485	\$641,172	\$549,212	\$22,283	\$69,677

*EN is Entitlement Funding and PI is Program income.

EXPENDITURE, REVENUE, AND FULL-TIME EQUIVALENT TRENDS



Note: Actual amounts reflect new federal grant amounts, unspent federal grant amounts from previous years, and program income. As a result, actual amounts may fluctuate widely from year to year, largely based on the cycle of multifamily development projects.

Fiscal Year	Description	FTEs
FY 2018	▪ The Federal HOME grant increased by \$1,166. ▪ <i>The County Board took action after the FY 2018 Budget was adopted to move the non-departmental portion of HOME Investment Partnerships Program (HOME) funds and Community Services Block Grant (CSBG) funds to the HCD fund as part of a consolidation of special fund revenue that may only be spent on activities eligible under federal programs.</i>	
FY 2019	▪ For the FY 2019 Adopted Budget, grant funding remained at FY 2018 levels and non-personnel increased to reflect inclusion of non-administrative federal HOME (\$503,756) and CSBG budgets (\$235,577) as a result of moving these funds to the HCD Fund. ▪ Revenue includes \$70,948 in CSBG carryover funds. ▪ <i>The County Board took action after the FY 2019 Budget was adopted to adjust the HCD budget to reflect the final FY 2019 Community Development Action Plan that includes the following funding sources and amounts:</i> ○ <i>CDBG grant of \$1,363,320 (a \$164,574 increase from FY 2019 Adopted);</i> ○ <i>HOME grant of \$762,215 (a \$204,270 increase from FY 2019 Adopted);</i> ○ <i>CSBG grant of \$268,777 (a \$33,200 increase from FY 2019 Adopted); and</i> ○ <i>The Action Plan includes \$2,645,000 in Program Income/Revolving Loan funds which were not included in the FY 2019 Adopted Budget. These funding sources will be included in the budget going forward.</i>	
FY 2020	▪ Grant and CDBG program income revenue remained at FY 2019 levels for FY 2020 Adopted. ▪ HOME Program income decreased from the FY 2019 Revised Budget due to inclusion of a \$1.9M HOME loan payoff in FY 2019. ▪ <i>The County Board took action after the FY 2020 Budget was adopted to adjust the HCD budget to reflect the final FY 2020 Community Development Action Plan that includes the following funding sources and amounts:</i> ○ <i>CDBG grant of \$1,345,258 (a \$18,062 decrease from FY 2019 revised);</i> ○ <i>HOME grant of \$712,272 (a \$49,943 decrease from FY 2019 revised); and</i> ○ <i>CSBG grant of \$279,995 (an \$11,218 increase from FY 2019 revised).</i> ▪ <i>The County Board approved the Amended FY 2020 Annual Action Plan which included \$830,027 in federal CARES Act CDBG funds and \$239,159 in CSBG funds for COVID-19 relief.</i> ▪ <i>Any unspent funds will be carried over into FY 2021.</i>	

Fiscal Year	Description	FTEs
FY 2021	▪ The County Board approved the final 2021 Community Development Action Plan. ○ Federal CDBG grant of \$1,410,969 (a \$65,711 increase from FY 2020 revised); ○ Federal HOME grant of \$763,647 (a \$51,375 increase from FY 2020 revised); and ○ Federal and state CSBG grant of \$303,854 (a \$23,859 increase from FY 2020 revised). ▪ Program income levels remained at the FY 2020 levels for FY 2021 adopted. ▪ <i>The County Board approved the Amended FY 2021 Annual Action plan which included carryover funds from FY 2020 for federal CARES Act (\$671,267 in CDBG funds and \$239,159 in CSBG funds), as well as an additional \$1,348,826 in federal CARES Act CDBG funds.</i> ▪ <i>The County Board approved an Amended FY 2021 Annual Action plan in April 2021 which included a decrease of \$215 in CDBG funds, a decrease of \$147 in HOME funds, an increase of \$8,413 in CSBG funds, and an increase of \$8,135 in CDBG program income.</i>	
FY 2022	▪ The County Board added funding for a one percent merit pay adjustment, a five percent increase in the range, and an increase to the one-time bonus for staff from \$500 to approximately \$900. ▪ A temporary reallocation of non-personnel grant dollars to cover additional personnel costs from the CPHD General Fund (\$100,000). ▪ Removal of CARES Act funds included in the FY 2021 revised budget that will be expiring before FY 2022 (\$2,259,252). ▪ The County Board approved the Final 2022 Community Development Action Plan. ○ Federal CDBG grant of \$1,323,025 (a \$87,729 decrease from FY 2021 revised); ○ Federal HOME grant of \$725,257 (a \$38,243 decrease from FY 2021 revised); and ○ Federal and state CSBG grant of \$301,954 (a \$10,313 decrease from FY 2021 revised). ▪ Program income levels decreased from the FY 2021 levels – FY 2022 program income is budgeted at \$250,000 for CDBG and \$200,000 for HOME. ▪ <i>The County Board approved an Amended FY 2022 Annual Action plan in June 2021 which included an increase in CDBG funding of \$19,496.</i> ▪ <i>The County Board approved an Amended FY 2022 Annual Action plan in January 2022 which included an additional \$2,628,564 in HOME-ARPA funds.</i>	

- *In January 2022, \$500,000 in Community Development Block Grant (CDBG) funds were allocated to support the Moderate-Income Purchase Assistance Program (MIPAP).*
- *In FY 2021 closeout, funding was added for a one percent merit pay adjustment and a one-time bonus for staff of \$450.*
- *In April 2022, an additional \$4,238 in state CSBG funds were approved by the County Board.*

- FY 2023
- The County Board approved an additional one percent merit pay adjustment for a total increase of 5.25 percent, increased the pay-for-performance budget by an additional 0.5 percent, and increased the pay range movement to five percent. Additional compensation changes approved by the County Board include an optional one-time cash-out of 40 hours of compensation time for those with balances of 80 or more, a one-time increase in shift differential pay from \$0.75 to \$1.00 per hour for the B shift and from \$1.00 to \$1.30 per hour for the C shift, and a one-time increase in language premium from \$0.69 to \$0.92 per hour.
 - Non-personnel increased due to the transfer in of funds from the personnel line.
 - Program Income levels remained at the FY 2022 levels for FY 2023 adopted (\$250,000 in CDBG and \$200,000 in HOME).
 - Removed HOME-American Rescue Plan (ARP) funds that were added with the FY 2022 Amended Action Plan for response to the COVID-19 pandemic (\$2,628,564).
 - Anticipated CDBG funding decreased (\$19,496).
 - *The County Board approved an Amended FY 2023 Annual Action plan in July 2022, which included increases for CDBG funding of \$10,108, HOME funding of \$98,727, CSBG-TANF funding of \$24,900, and \$42,000 for supplemental CSBG CAREs funds.*
 - *In April 2023, an additional \$3,578 in state CSBG funds were approved by the County Board.*

- FY 2024
- The County Board approved the FY 2024 Annual Action plan in April 2023, which included increases in CDBG funding of \$7,624, an increase in HOME funding of \$37,423, and a decrease in CSBG-TANF funding of \$39,012 from FY 2023 revised amounts.
 - Program Income levels included \$400,000 in CDBG program income and \$200,000 in HOME program income.
 - Non-personnel decreased due to the nature of the one-time funding from HOME American Rescue Plan (ARP) funds.
 - *In May 2024, the County Board deappropriated \$4,888 in FY 2024 state Community Services Block Grant (CSBG) funds to the Housing and Community Development Fund. The final FY 2024 CSBG funding amount for Arlington to \$189,922.*

- FY 2025
- Program Income levels included \$600,000 in CDBG program income and \$200,000 in HOME program income.
 - The final FY 2025 (FFY 2024) CDBG funding amount for Arlington is \$1,340,757 and the final FY 2025 (FFY 2024) HOME funding amount is \$861,407. The final FY 2025 (FFY 2024) CSBG funding amount for Arlington is \$178,925 and the final FY 2025 (FFY 2024) CSBG-TANF funding amount for Arlington is \$153,550.
- FY 2026
- Program Income levels included \$350,000 in CDBG program income and \$200,000 in HOME program income.
 - The final FY 2026 (FFY 2025) CDBG funding amount for Arlington is \$1,329,439 and the final FY 2026 (FFY 2025) HOME funding amount is \$698,792. The final FY 2026 (FFY 2025) CSBG funding amount for Arlington is \$178,925 and the final FY 2025 (FFY 2025) CSBG-TANF funding amount for Arlington is \$153,550.
- FY 2027
- Program Income levels included \$350,000 in CDBG program income and \$550,000 in HOME program income.
 - The final FY 2027 (FFY 2026) CDBG funding amount for Arlington is \$1,392,150 and the final FY 2027 (FFY 2026) HOME funding amount is \$771,439. The final FY 2027 (FFY 2026) CSBG funding amount for Arlington is \$189,908 and the final FY 2027 (FFY 2026) CSBG-TANF funding amount for Arlington is \$192,375.

Our Mission: To assist low and moderate income families with affordable housing opportunities as they strive to achieve stability and improve their quality of life.

Housing Choice Vouchers (HCV)

- Provide housing to low and moderate-income renters through a housing voucher that can be used by the tenant anywhere in the County or nationwide.
- Entirely federally funded through the United States Department of Housing and Urban Development (HUD).

Project-Based Assistance Housing Choice Vouchers

- Provide housing and supportive services to low and moderate-income renters through a payment contract for designated existing housing units in the County.

Family Unification Program (FUP)

- Promote family unification by providing rental assistance to families where the lack of affordable housing is a primary factor in the separation of children from their families.

Department of Justice (DOJ) Vouchers

- In 2012, the Commonwealth of Virginia entered into a settlement agreement with the Department of Justice (DOJ) regarding failure to comply with American with Disabilities Act (ADA) and Olmsted Act that requires that persons with intellectual and developmental disabilities live in the least restrictive environment that meets their needs. The Commonwealth, through Virginia Housing Development Authority (VHDA), committed to providing community-based housing choices for the settlement population by offering a set aside portion of Housing Choice Vouchers for people with intellectual and/or developmental disabilities leaving training centers, nursing homes or intermediate care facilities.

Veterans Affairs Supportive Housing (VASH) Vouchers

- Provide rental subsidies to homeless and disabled veterans in partnership with the Department of Veterans Affairs.

Mainstream Vouchers

- Provide housing assistance to non-elderly and disabled households transitioning out of institutional or other segregated settings at risk of institutionalization, homeless, or at risk of becoming homeless.

Emergency Housing Vouchers (EHV)

- The American Rescue Plan Act 2021 allowed HUD to allocate additional housing vouchers to Public Housing Authorities operating the Housing Choice Voucher Programs (HCVP) in areas where populations have the greatest need during the COVID-19 pandemic. An Emergency Housing Voucher is a specialized housing voucher subsidy for individuals or families that meet one of the following four categories: (1) homeless, (2) at risk of homelessness, (3) fleeing or attempting to flee domestic violence, dating violence, sexual assault, stalking, or human trafficking, or (4) recently homeless.

State Rental Assistance Program (SRAP)

- The Department of Behavioral Health and Developmental Services (DBHDS) created a State Rental Assistance Program (SRAP) to serve individuals with developmental disabilities. The aim of the SRAP is to provide adults with developmental disabilities who currently live in less integrated settings (such as nursing facilities, intermediate care facilities, group homes and with their families of origin) with rental subsidy support to establish their own households in more integrated housing settings informed by choice. The program is designed to provide rental assistance subsidies to eligible individuals/households, so they have the means to lease private rental housing that meets their need.

SIGNIFICANT BUDGET CHANGES

- ↓ Personnel decreases due to two unfunded vacant FTEs, a Housing Choice Supervisor (\$157,370) and a Housing Inspections Coordinator (\$137,489), and postponing recruitment pending funding availability, partially offset by employee salary increases, an increase in the County's cost for employee health insurance, and retirement contributions based on current actuarial projections.
- ↑ Non-personnel increases due to increases for contracted services (\$218,183), software licenses (\$70,825), Sequoia Plaza rent (\$4,231), adjustments to the annual expense for maintenance and replacement of County vehicles (\$534), partially offset by a reduction in housing assistance payments (\$8,075).
- ↓ Revenue decreases due to the projected voucher lease-up rate (\$8,075) and administrative fees (\$70,693).

PROGRAM FINANCIAL SUMMARY

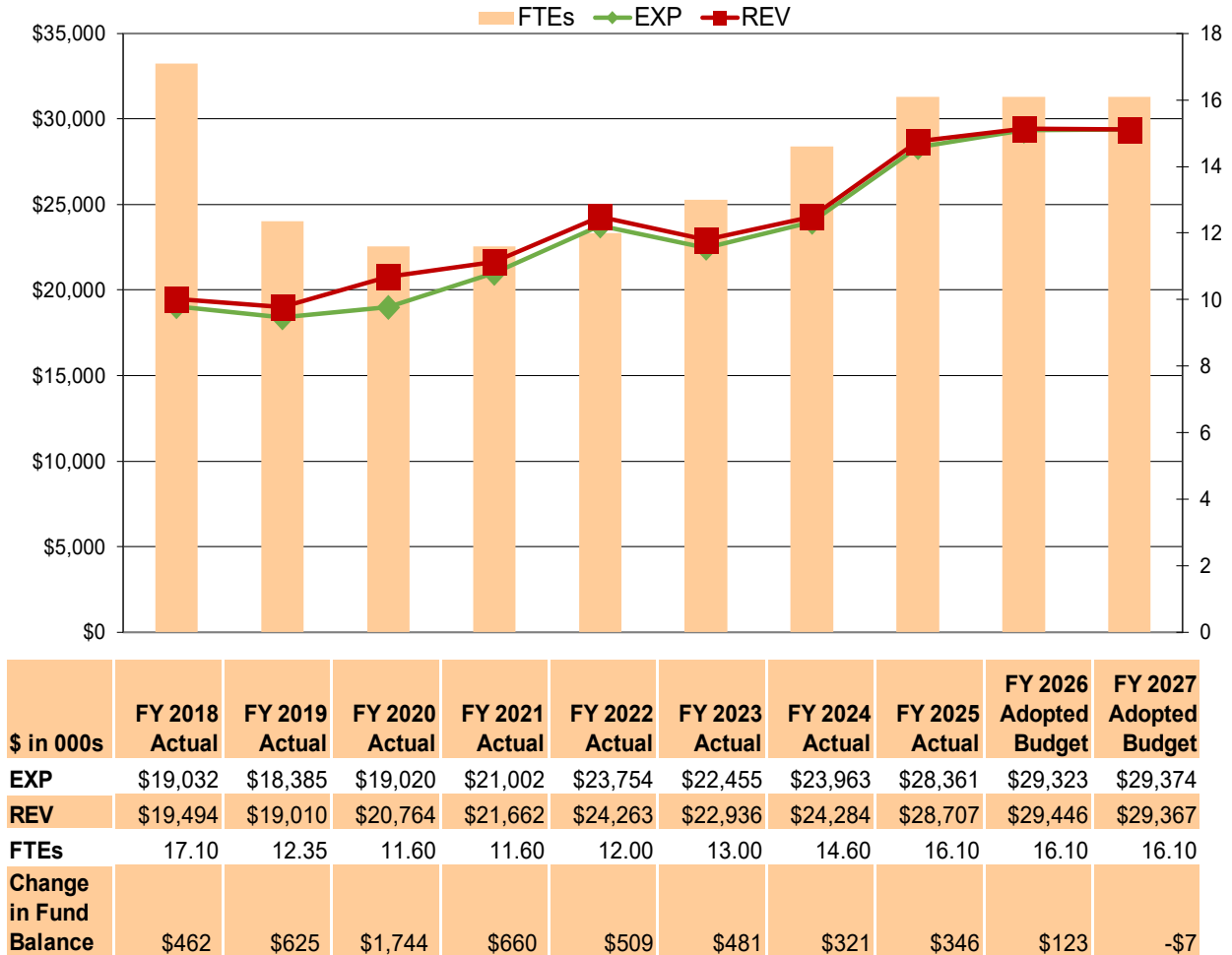
	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Beginning Fund Balance	\$3,714,916	\$4,009,550	\$4,184,079	4%
Personnel	1,781,601	2,128,562	1,894,298	-11%
Non-Personnel	26,579,480	27,194,312	27,480,010	1%
Total Expenditures	28,361,081	29,322,874	29,374,308	-
 Total Revenues	 28,707,433	 29,445,685	 29,366,917	 -
 Change in Fund Balance	 \$346,352	 \$122,811	 -\$7,391	 -106%
 Permanent FTEs	 16.10	 16.10	 16.10	
Temporary FTEs	-	-	-	
Total Authorized FTEs	16.10	16.10	16.10	

**HOUSING CHOICE VOUCHER FUND
FUND STATEMENT**

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Re-Estimate	FY 2027 Adopted
Beginning Fund Balance July 1	\$3,714,916	\$4,009,550	\$4,061,268	\$4,184,079
REVENUE				
Housing Assistance	24,030,268	25,004,306	25,004,306	25,094,739
Mainstream Housing Assistance	863,107	852,211	852,211	884,912
Emergency Housing Assistance	583,587	661,638	661,638	544,643
HAP Administrative Fees	2,232,766	2,406,796	2,406,796	2,340,751
Mainstream Administrative Fees	8,171	71,257	71,257	72,993
Emergency Administrative Fees	19,201	50,976	50,976	44,592
HAP Interest	72,539	80,000	80,000	80,000
Mainstream Interest	473	-	-	-
Emergency Interest	312	-	-	-
Port-ins	236,880	-	-	-
Port-ins Main	1,595	-	-	-
Port-ins HCV	48,008	-	-	-
Miscellaneous Revenue (Collections)	13,425	20,000	20,000	20,000
TBRA	52,396	-	-	-
SRAP	198,351	298,501	298,501	284,287
Change in Fund Balance	346,352	-	-	-
Total Revenue	28,707,433	29,445,685	29,445,685	29,366,917
EXPENDITURES				
Rental Assistance Payments	24,036,982	25,004,306	25,004,306	25,094,739
Mainstream Assistance Payments	863,107	852,211	852,211	884,912
Emergency Assistance Payments	583,587	661,638	661,638	544,643
TBRA Assistance Payments	37,531	-	-	-
SRAP Assistance Payments	185,535	284,101	284,101	269,887
Administration & Operations	2,654,339	2,520,618	2,520,618	2,580,127
Total Expenditures	28,361,081	29,322,874	29,322,874	29,374,308
Ending Fund Balance June 30	\$4,061,268	\$4,132,361	\$4,184,079	\$4,176,688

Note: \$4,061,268 in revenue was deferred from FY 2025 to FY 2026. Therefore, the FY 2025 ACFR reflects a fund balance of zero.

EXPENDITURE, REVENUE, AND FULL-TIME EQUIVALENT TRENDS



Fiscal Year	Description	FTEs
FY 2018	- Increased Sequoia Plaza rent (\$2,401), offset by a decrease in the annual expense for maintenance and replacement of County vehicles (\$458). - Housing assistance payments increased based on the projected 94 percent voucher lease-up rate of 1,588 vouchers (\$1,005,860), increases to the HOPWA (\$14,338), and the Shelter Plus Care (Milestones) Programs (\$16,732). - Revenue increased due to the projected 94 percent voucher lease-up rate of 1,588 vouchers (\$1,005,860), administrative revenue (\$148,733), and HOPWA (\$11,761). These increases were partially offset by a decrease in the Shelter Plus Care (Milestones) Program (\$9,916).	
FY 2019	- Several reductions were made as a result of administrative funding reductions implemented to produce administrative efficiencies and ensure financial sustainability. These included the elimination of a Housing Choice Supervisor (\$121,654, 1.0 FTE), a Housing Inspector (\$66,807, 1.0 FTE), two Housing Assistance Program Specialists (\$180,618, 2.0 FTEs), the transfer out of an Administrative Technician I (\$80,199, 1.0 FTE) to the Economic Independence Division in the Department of Human Services General Fund, partially offset by a transfer of an Administrative Assistant from Employment Services in the Economic Independence Division (\$23,521, 0.25 FTE). - Non-personnel decreased due to adjustments made as a result of administrative funding reductions (\$89,031). - Housing assistance payments increased based on the projected 96 percent voucher lease-up rate of 1,588 vouchers (\$458,623) and an increase to the HOPWA Program (\$37,347), partially offset by the elimination of the Shelter Plus Care (Milestones) Program (\$290,272). - Revenue increased due to the projected 96 percent voucher lease-up rate of 1,588 vouchers (\$458,623) and HOPWA Program (\$37,347), partially offset by the elimination of the Shelter Plus Care (Milestones) Program (\$329,818), decrease in administrative revenue (\$116,998), and elimination of the budget for Fund Balance used due to a change in the reporting process (\$119,906).	(4.75)
FY 2020	- Transferred a Management Specialist (\$66,150) to the Housing Assistance Bureau in the Economic Independence Division. - Decreased Sequoia Plaza rent (\$33,873), contracted services (\$4,000), telephone and communication (\$1,200), memberships (\$6,000), consultants (\$18,000), office supplies (\$4,000), operating equipment (\$1,000), and the HOPWA Program (\$6,395). - Increased departmental subscriptions (\$6,000), an increase in the annual expense for maintenance and replacement of County vehicles (\$2,918), port-out administrative fee payments (\$100,000), and housing assistance payments based on the projected 93 percent voucher lease-up rate of 1,643 vouchers (\$186,574).	(0.75)

Fiscal Year	Description	FTEs
	Revenue increased due to the projected 93 percent voucher lease-up rate of 1,643 vouchers (\$186,574), administrative fees (\$148,854), and investment earnings (\$5,000). These increases are offset by a decrease in the HOPWA Program (\$6,395) and Treasury collections (\$20,900).	
FY 2021	- Increased housing assistance payments based on the projected 93 percent voucher lease-up rate of 1,643 vouchers (\$452,066), software licenses (\$41,700), memberships (\$3,000), Sequoia Plaza rent (\$3,303), consultants (\$1,000), print shop charges (\$1,000), and office supplies (\$2,000). - Decreased the annual expense for maintenance and replacement of County vehicles (\$198) and departmental subscriptions/books (\$6,000). - Revenue increased due to the projected 93 percent voucher lease-up rate of 1,643 vouchers (\$452,066), administrative fees (\$22,770), investment earnings (\$1,500), and tenant repayment (\$15,000) offset by a decrease in treasury collections (\$10,000).	
FY 2022	- The County Board added funding for a one percent merit pay adjustment, a five percent increase in the range, and an increase to the one-time bonus for staff from \$500 to approximately \$900. - Transferred in an Administrative Technician (\$32,435) from the Department of Human Services in the General Fund. - Increased housing assistance payments based on the projected voucher lease-up rate (\$1,455,296) and Sequoia Plaza rent (\$94,778). - Revenue increased primarily due to the projected voucher lease-up rate (\$1,455,296) and administrative fees (\$65,997). <i>The County Board took action after the FY 2022 budget was adopted to add a grant-funded Administrative Technician II position (\$75,604).</i>	0.40 1.00
FY 2023	- The County Board approved an additional one percent merit pay adjustment for a total increase of 5.25 percent, increased the pay-for-performance budget by an additional 0.5 percent, and increased the pay range movement to five percent. Additional compensation changes approved by the County Board include an optional one-time cash-out of 40 hours of compensation time for those with balances of 80 or more, a one-time increase in shift differential pay from \$0.75 to \$1.00 per hour for the B shift and from \$1.00 to \$1.30 per hour for the C shift, and a one-time increase in language premium from \$0.69 to \$0.92 per hour. - Added an Administrative Technician II (\$75,604). - Increased Housing Assistance Payments based on the projected voucher lease-up rate (\$1,564,521), Sequoia Plaza rent (\$16,306), HOPWA program (\$13,235), contracted services (\$11,000), software licenses (\$2,118), cellular telephones (\$760), and adjustments to the annual expense for maintenance and replacement of County vehicles (\$776).	 1.00

Fiscal Year	Description	FTEs
	Revenue increased due to the projected voucher lease-up rate (\$1,564,521), administrative fees (\$133,838), HOPWA program (\$13,235), and investment earnings (\$2,000).	
FY 2024	- Added one-time \$2,000 (gross) employee bonuses (\$35,011). - Added a full-time and part-time grant-funded Management Analyst (\$163,488). - Increased Housing Assistance Payments based on the projected voucher lease-up rate (\$749,148), SRAP program award (\$246,720), and Culpeper Garden (\$2,242,035). - Revenue increased due to projected voucher lease-up rate (\$749,148), administrative fees (\$296,595), and SRAP program (\$274,176). - Transfer in of 141 tenant protection vouchers at Culpepper Garden I from the Department of Housing and Development (\$2,242,035 expense; \$2,434,021 revenue).	1.60
FY 2025	- Transferred an Accounting Technician II to the Housing Assistance Bureau (DHS General Fund). - Increased Housing Assistance Payments based on the projected voucher lease-up rate (\$158,563). - Increased revenue due to the projected voucher lease-up rate (\$158,563), administrative fees (\$74,192), and interest income (\$41,500). <i>The County Board took action after the FY 2025 budget was adopted to add a grant-funded Senior Management Analyst (\$151,897) and a grant-funded Housing Choice Voucher Supervisor (\$144,664).</i>	(0.50) 2.00
FY 2026	- Increased Housing Assistance Payments based on the projected voucher lease-up rate (\$2,423,142). - Added funding for software license contract increase (\$528). - Added funding for Sequoia Plaza rent expenses (\$4,105). - Decreased annual expenses for maintenance and replacement of county vehicles (\$409). - Eliminated grant-funding for the Tenant Based Rental Assistance (TBRA) due to the closeout of the program (\$95,554 expense, \$95,554 revenue). - Increased revenues due to the projected voucher lease-up rate (\$2,423,142), administrative fees (\$154,599), and interest income (\$30,000).	
FY 2027	Decreased personnel funding due to two unfunded vacant FTEs, a Housing Choice Supervisor (\$157,370) and a Housing Inspections Coordinator (\$137,489), and postponing recruitment through FY 2027 pending funding availability.	

Fiscal Year	Description	FTEs
	▪ Added funding for contracted services (\$218,183), software license contract increase (\$70,825), and Sequoia Plaza rent expenses (\$4,213). ▪ Decreased housing assistance payments based on the projected voucher lease-up rate (\$8,075). ▪ Decreased revenues due to projected voucher lease-up rate (\$8,075) and administrative fees (\$70,693).	

Mission: To reduce the potential for stormwater threats to public health, safety, and property; reduce the impacts of new and existing urban development on Arlington streams, the Potomac River, and the Chesapeake Bay; comply with State and federal stormwater and floodplain management regulations; and plan for and respond to climate change..

CORE PROGRAM ACTIONS

The program's work spans multiple units within the Department of Environmental Services as well as the Department of Parks and Recreation. The stormwater system includes both traditional 'grey' as well as 'green' infrastructure assets, with nearly 300 miles of pipes, approximately 19,000 structures, more than 30 miles of streams, and nearly 250 publicly owned and 9,000 privately-owned stormwater management facilities.

The wide range of activities and projects in the program increasingly focus on establishing a system more resilient to severe weather events and reducing risks to life, safety, and property, while sustaining focus on maintaining a state of good repair and meeting regulatory and environmental stewardship commitments to improve water quality and the condition of the County's natural stream network.

Key areas of work and program activities include:

Plan Review

- Review of development plans for compliance with Chapters 48 (Floodplain Management), 60 (Erosion and Stormwater Management), and 61 (Chesapeake Bay Preservation Ordinance)
- Review of site plans to identify and communicate flood risk information to applicants and work to limit flooding impacts to adjacent properties and infrastructure

Inspection & Maintenance

- Review of as-built documentation for public and private stormwater management facilities
- Inspection of construction projects for compliance with Chapters 48, 60, and 61
- Inspection of private stormwater management facilities, and enforcement when required
- Inspection and maintenance of public stormwater infrastructure, including pipes, inlets, culverts, flood control projects, detention vaults, stream restoration/repair projects, and bioretention, permeable pavement, and vegetated roof systems

Pollution & Flood Risk Management

- Inspection of commercial operations for pollution prevention activities
- Response to pollution and illicit discharge incidents, and enforcement when required
- Sweeping public streets to remove debris and pollutants
- Providing maps and tools for property owners to understand their risk, and developing guidance for owners to take action to reduce their risk
- Response to drainage and flooding complaints

Capital Projects

- Planning, engineering, procurement, and construction management for stormwater capital projects
- Community engagement for capital projects

Planning, Analysis & Reporting

- Conducting strategic planning activities
- Participating in and informing County master planning activities
- Identification of high-risk flood locations, estimating flood risks and impacts today and in the future
- Monitoring rainfall and high-risk flooding locations
- Monitoring biological and physical conditions in streams
- Monitoring stormwater runoff quality
- Maintaining a comprehensive asset management system, linked to GIS mapping tools
- Tracking and reporting to meet state and federal regulatory requirements

Administration, Communication, Other

- Administration, cross-agency coordination, and implementation of the County's Municipal Separate Storm Sewer System (MS4) permit, issued by the Virginia Department of Environmental Quality
- Administration of the County's participation in FEMA's National Flood Insurance Program, which provides discounted flood insurance rates to County residents
- Administration of the Stormwater Utility program, including billing and the voluntary credit program
- Education and training activities for employees, businesses, developers, and residents
- Planting trees in public spaces and distributing trees to private property owners

SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted expenditure budget for the Stormwater Management Fund is \$17,083,647, a six percent increase from the FY 2026 adopted budget. The FY 2027 adopted budget reflects:

- ↑ Personnel increases due to employee salary increases, an increase in the County's cost for employee health insurance and the addition of the following positions.
 - Transfer in of an Engineering Support Associate II (\$93,577, 1.0 FTE) from DES General Fund to perform investigative work in response to tickets reporting issues dealing with potholes, sidewalks, sinkholes, catch basins, flooding, and more.
 - Transfer in of an Engineer III transfers 1.0 FTE (\$167,521, 1.0 FTE) from DES General Fund supporting development services and plan review.
 - Addition of a Construction Management Specialist (\$134,145, 1.0 FTE) to support the Engineering Bureau's construction management program. This position will help support Stormwater projects in the capital improvement plan (CIP). It is projected this position will chargeback approximately 75 percent of their time to capital projects (\$100,609).
- ↑ Non-personnel increases primarily due to contractual increases (\$94,576), overhead and interdepartmental charges (\$347,863), adjustments to the annual expense for maintenance and replacement of County vehicles (\$10,542), an increase in expenses associated with Stormwater fee relief (\$49,430), and one-time funding for the EcoTree Canopy Fund contribution (\$50,000), slightly offset by the elimination of FY 2026 one-time funding (\$242,500).
- ↑ Debt service increases (\$179,379) based on projected issuances of new General Obligation bonds to be issued in 2026 for various Stormwater capital projects.

- ↑ Revenue increases due to stormwater customer revenue (\$819,150), development services fees (\$45,522), and stormwater fee relief reimbursements from the General Fund (\$49,430).
- The stormwater utility fee for CY 2026 increases \$10 from \$258 to \$268 per Equivalent Residential Unit (ERU).
- ↓ Transfers decrease (\$392,673) due to the planned mix of funding strategies for the capital program (\$495,000), the removal of a one-time transfer for the conversion of electric vehicles (\$11,643), and an increase in stormwater fee relief reimbursements from the General Fund (\$49,430), slightly offset by the addition of a one-time transfer for heavy equipment replacement costs (\$163,400).
- In response to intense rain events and flooding in 2018 and 2019, the County completed a comprehensive review of ways to mitigate flood risks. Design work continues for significant investments in watershed-scale solutions in critical areas that have experienced flooding and are identified in the Stormwater Master Plan. The FY 2025 – FY 2034 Adopted Capital Improvement Plan (CIP) and future CIPs seek to establish a system more resilient to severe weather events and reducing risks to life, safety, and property, while sustaining focus on maintaining a state of good repair and meeting regulatory and environmental stewardship commitments to improve water quality and the condition of the County's natural stream network. To fund the near-term projected need, the County received approval from voters for a \$50.84 million Bond Referenda in November 2020 and \$39.76 million Bond Referenda in November 2022 which provided the authority to issue bonds to fund key projects that will be constructed over several years. Utility fee rate increases may be required in future years to fund the debt service on these bonds. More detail can be found in the [FY 2025 – FY 2034 Adopted CIP](#).
 - In prior budget years the Stormwater Management Fund was a combined fund for operations, maintenance, and capital projects funded through the Sanitary District Tax of \$0.017 per \$100 of assessed real property value. Effective January 1, 2024, Arlington County implemented a Stormwater Utility, which replaced the tax funding with utility fee funding based on a property's impervious area. The Calendar Year 2026 rate is \$258 and adopted Calendar Year 2027 utility rate will be \$268 per Equivalent Residential Unit (ERU). More information can be found on the [Stormwater Utility Fee website](#).
 - Beginning in FY 2024, the Stormwater Management Fund became an enterprise fund. With the change in fund type, there is now a separate fund for operations and maintenance activities and a separate capital projects fund dedicated to the Pay-As-You Go capital program. The capital fund can be found in the "Pay-As-You-Go Capital and Short-Term Financing" section of this budget book.

Stormwater Utility Rate

Calendar Year	Rate per Equivalent Residential Unit (ERU)
2025	\$258
2026 Adopted	\$268

Stormwater Utility Fee - Rate Structure

Single-Family Attached	Single-Family Detached	Multi-Family	Non-Residential
Townhomes & Duplexes Each property charged 0.6 ERU	Tier 1 ($\leq 1,600$ SF) = 0.6 ERU Tier 2 ($> 1,600 - \leq 3,600$ SF) = 1 ERU Tier 3 ($> 3,600 - \leq 4,800$ SF) = 1.7 ERU Cap ($> 4,800$ SF) = Per ERU, like non-residential	Flat Fee of 0.18 ERU per dwelling unit	Charged based on the IA of each property, per ERU

PROGRAM FINANCIAL SUMMARY

	FY 2025 Actual*	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	\$6,655,640	\$7,800,520	\$8,191,155	5%
Non-Personnel	5,508,769	6,885,967	7,228,378	5%
Debt Service	1,112,749	1,484,735	1,664,114	12%
GASB	2,679	-	-	-
Total Expenditures	13,279,837	16,171,222	17,083,647	6%
Revenues	19,242,272	19,030,115	19,944,217	5%
GASB	-	-	-	-
Total Revenues	19,242,272	19,030,115	19,944,217	5%
Transfer Out to Capital PAYG	7,195,000	3,910,000	3,415,000	-13%
Transfer Out to Auto Fund	-	11,643	163,400	1303%
Transfer In from General Fund	(296,011)	(255,000)	(304,430)	19%
Total Transfer Out / (In)	\$6,898,989	\$3,666,643	\$3,273,970	-11%
Permanent FTEs	54.50	55.50	58.50	
Temporary FTEs	-	-	-	
Total Authorized FTEs	54.50	55.50	58.50	

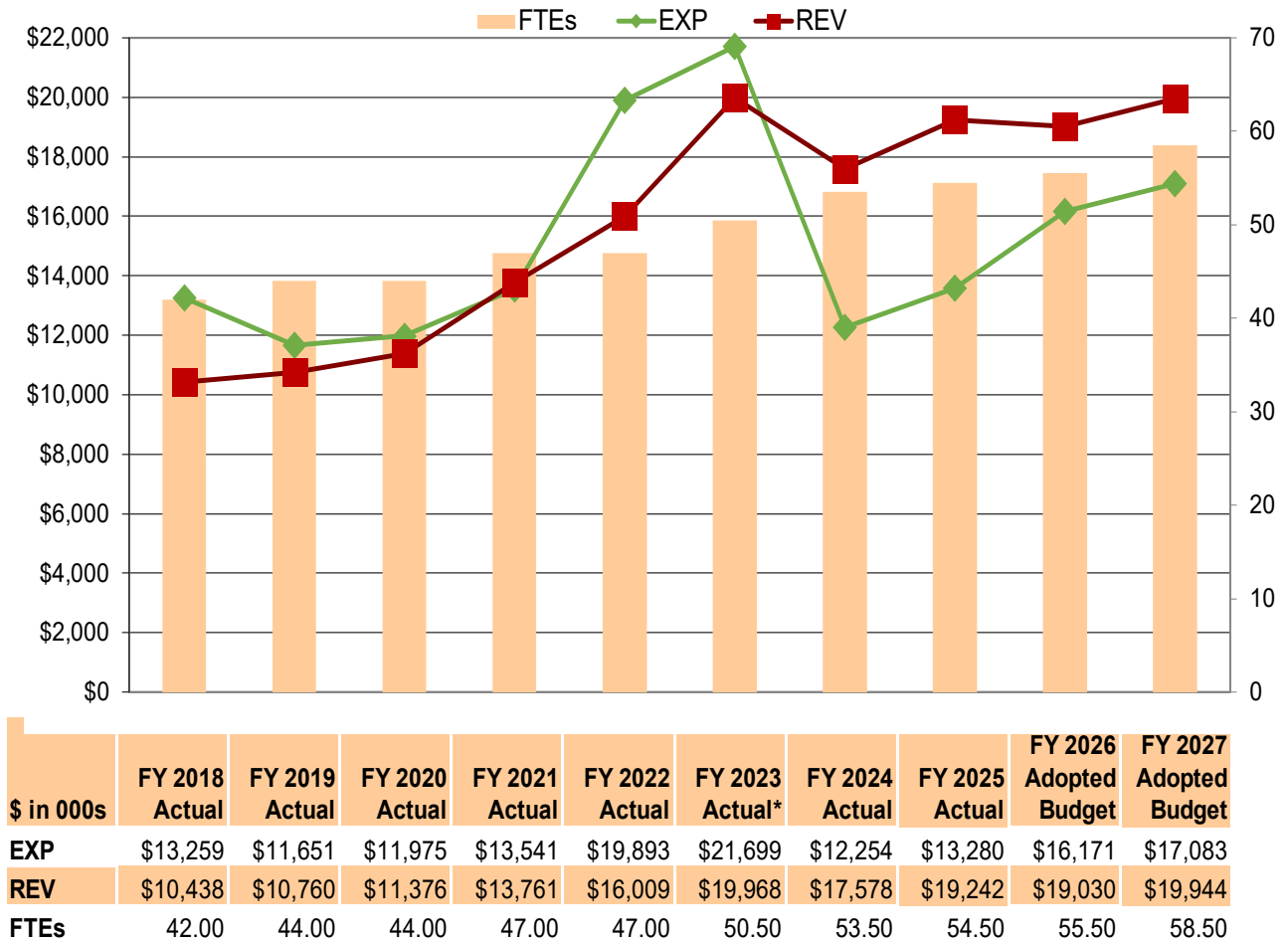
* FY 2025 actual revenues received reflect accounting entries for Governmental Accounting Standard Board (GASB) standards for Statement No. 87 on leases and Statement No. 96 for subscription-based software. See the County Government GASB Summary for department details in the front section of the budget book.

**STORMWATER MANAGEMENT FUND
OPERATING STATEMENT**

	FY 2025 ACTUAL*	FY 2026 ADOPTED	FY 2026 RE-ESTIMATE	FY 2027 ADOPTED
BALANCE JULY 1	\$7,666,884	\$9,000,200	\$6,730,330	\$5,876,192
REVENUE				
Sanitary District Tax	(18,837)	-	-	-
Utility Fee Revenues	17,297,077	17,157,730	17,507,730	17,976,880
Stormwater Fee Relief	296,011	255,000	255,000	304,430
Fines & Fees	1,486,434	1,517,385	1,486,434	1,562,907
Miscellaneous Revenues	181,587	100,000	100,000	100,000
GASB	-	-	-	-
TOTAL REVENUE	19,242,272	19,030,115	19,349,164	19,944,217
TOTAL REVENUE & BALANCE	26,909,156	28,030,315	26,079,494	25,820,409
EXPENSES				
Operating and Maintenance	12,164,409	14,686,487	13,410,102	15,419,533
Debt Service	1,112,749	1,484,735	1,138,200	1,664,114
GASB	2,679	-	-	-
TOTAL EXPENSES	13,279,837	16,171,222	14,548,302	17,083,647
TRANSFERS (IN)/ OUT				
Transfer Out to Stormwater Capital Fund	7,195,000	3,910,000	5,910,000	3,415,000
Transfer Out to Auto Fund	-	11,643	-	163,400
Transfer In from General Fund	(296,011)	(255,000)	(255,000)	(304,430)
TOTAL TRANSFERS	6,898,989	3,666,643	5,655,000	3,273,970
TOTAL EXPENSES AND TRANSFERS	20,178,826	19,837,865	20,203,302	20,357,617
BALANCE JUNE 30	6,730,330	8,192,450	5,876,192	5,462,792
Board-adopted Three-month Operating Reserve (excludes debt service)	\$3,041,772	\$3,671,622	\$3,352,526	\$3,854,883

* FY 2025 actual expenditures and revenues received reflect Governmental Accounting Standard Board (GASB) standards for Statement No. 87 on leases and Statement No. 96 for subscription-based software. See the County Government GASB Summary for department details in the front section of the budget book.

EXPENDITURE, REVENUE, AND FULL-TIME EQUIVALENT TRENDS



- The Stormwater Management Fund was established by the County Board in CY 2008 by adopting a Sanitary District Tax of \$0.01 per \$100 of assessed real property value. In CY 2010, the Sanitary District tax rate was increased to \$0.013 per \$100 of assessed real property value. In CY 2021, the Sanitary District tax rate was increased to \$0.017 per \$100 of assessed real property value.
- Effective January 1, 2024, Arlington County has implemented a Stormwater Utility, which has replaced the tax funding with utility fee funding based on a property's impervious area. The Calendar Year 2025 utility rate was \$258 per Equivalent Residential Unit (ERU). This rate is proposed to increase to \$268 per ERU for CY 2026. More information can be found on the [Stormwater Utility Fee website](#).
- Starting in FY 2024, Stormwater Management fund is now an enterprise fund. With the change in fund type, there is a now a separate fund for operations and maintenance activities and a capital projects fund dedicated to the Pay-As-You Go capital program. Prior to FY 2024, all Pay-As-You-Go capital expenses were accounted for in the Stormwater operating fund. The capital fund can be found in the "Pay-As-You-Go Capital and Short-Term Financing" section of this budget book.
- * Beginning in FY 2023, actual expenditures and revenues received reflect the implementation of Governmental Accounting Standard Board (GASB) standards for Statement No. 87 on leases and Statement No. 96 for subscription-based software. See the County Government GASB Summary for department details in the front section of the budget book.

Fiscal Year	Description	FTEs
FY 2018	▪ Eliminated one-time cost for purchase of a new vehicle in FY 2017 (\$24,100). ▪ Non-personnel increased due to the transfer of the responsibility of operating maintenance costs for DES and DPR stormwater facilities to the Stormwater Management Fund (\$265,130). ▪ Increased operating supplies (\$60,331) and annual expense for maintenance and replacement of County vehicles (\$8,776). ▪ Revenues increased due to a projected increase in real estate assessment values (\$258,190) and fees from sediment/erosion control plan review (\$100,000).	
FY 2019	▪ Added a position that supports critical Stormwater Infrastructure program priorities, including managing the small drainage projects program (\$127,354).	1.00
	▪ Transferred an Administrative Assistant position from the General Fund to the Stormwater Management Fund (\$62,686). ▪ Transferred in street sweeping expenses from the DES General Fund to the Stormwater Management Fund (\$397,290). ▪ Increased contractual expenses (\$91,182), partially offset by a reduction in other operating expenses (\$44,473). ▪ Capital program funding decreased due to an increase in the operating budget for personnel and non-personnel expenses (\$146,381). ▪ Revenue increased due to the increase in the CY 2018 real estate assessment tax base (\$78,500). ▪ Revenue increased due to projected Sediment and Erosion Control plan revenue (\$282,500). ▪ Increased Chesapeake Bay Preservation fee revenue (\$160,000).	1.00
FY 2020	▪ Non-personnel decreased in operations due to a reduction in residential street sweeping frequency (\$135,150), a reduction in inlet cleaning and inspection maintenance (\$100,000), and inter-departmental charges for overhead (\$70,320); offset by adjustments to the annual expense for maintenance and replacement of County vehicles (\$7,972). ▪ Capital program funding increased due to the reallocation of reductions in operations taken in for street sweeping and inlet cleaning (\$235,150) and increased revenue. ▪ Revenue increased due to the increase in the CY 2019 real estate assessment tax base (\$405,435), an increase in Sediment and Erosion Control plan revenue (\$75,000), and Chesapeake Bay Preservation fee revenue (\$50,000).	

Fiscal Year	Description	FTEs
FY 2021	▪ Added two Stormwater Inspectors to meet the County’s mandated MS4 permit obligations and workload (\$248,514) and a Senior Program Manager to manage and oversee the maintenance capital and storm drainage improvements (\$203,285). Non-personnel funding includes the addition of vehicles for the two new Stormwater Inspectors (\$44,000 one-time; \$15,310 on-going). ▪ Added funding for contractual increases related to operating maintenance costs for DES and DPR stormwater facilities (\$329,752), inter-departmental charges for overhead (\$231,383), County facility parking lot sweeping (\$70,000), and tree planting (\$4,809). ▪ Added one-time funding for the utility feasibility study (\$250,000), inter-departmental charges for overhead (\$231,383), County facility parking lot sweeping (\$70,000), and tree planting (\$4,809). ▪ Capital program funding decreased due to increases in the operating budget for personnel and non-personnel expenses (\$996,598). ▪ Revenue increased due to the increase in the CY 2020 real estate assessment tax base (\$329,759), inflationary increase of 2.5 percent to fees (\$27,938), and a planned increase in Sediment and Erosion Control plan fees to support the addition of the two Stormwater Inspectors (\$328,020). ▪ Reduced Chesapeake Bay Preservation revenue (\$21,525) and other revenues based on resulting economic conditions from the pandemic (\$145,077).	3.00
FY 2022	▪ The County Board added funding for a one percent merit pay adjustment, a five percent increase in the range, and an increase to the one-time bonus for staff from \$500 to approximately \$900. ▪ Non-personnel expenses primarily increased due to Bozman Government Center rent expense (\$135,000), overhead charges (\$240,000) and DES Utilities Fund expenses (\$78,985). ▪ Eliminated the Stormwater Wise Program (\$120,000). ▪ Debt service expense added to pay for GO bonds issued in FY 2021 to fund Stormwater CIP projects (\$661,564). ▪ Capital program funding increased due to planned FY 2022 capital projects (\$2,396,320). ▪ Revenue increased primarily due to the increase in the CY 2021 sanitary district tax rate and appreciation from real estate assessment growth (\$3,323,598).	

Fiscal Year	Description	FTEs
FY 2023	▪ The County Board approved an additional one percent merit pay adjustment for a total increase of 5.25 percent, increased the pay-for-performance budget by an additional 0.5 percent, and increased the pay range movement to five percent. Additional compensation changes approved by the County Board include an optional one-time cash-out of 40 hours of compensation time for those with balances of 80 or more, a one-time increase in shift differential pay from \$0.75 to \$1.00 per hour for the B shift and from \$1.00 to \$1.30 per hour for the C shift, and a one-time increase in language premium from \$0.69 to \$0.92 per hour. ▪ Personnel increased due to the addition of a civil engineer (\$125,000; 1.0 FTE), partial year costs for the additional administrative personnel for the Stormwater Utility (\$50,000; 2.5 FTEs), employee salary increases, one-time bonus for staff of approximately \$1,000 (\$60,000), slightly higher retirement contributions based on current actuarial projections, and adjustments to salaries resulting from the administrative job family study (\$1,663) and engineering job family study (\$110,394). ▪ Non-personnel increased due to implementation costs for the Stormwater Utility (\$350,000), overhead charges (\$207,105), and Bozman Government Center rent expense (\$12,225). ▪ Debt service expense increased for GO bonds issued in FY 2021 to fund Stormwater CIP projects (\$273,936). ▪ Pay-As-You-Go capital program funding decreased due to the planned mix of funding strategies for the Stormwater capital program (\$314,444). ▪ Revenue increased primarily due to the increase in the real estate assessment tax base (\$810,176) and the increase in development services fees (\$52,750).	3.50
FY 2024	▪ Added an Engineer II position that will review Civil Engineering Plans and other plans (\$135,454). ▪ Added funding for one-time \$2,000 (gross) employee bonuses (\$124,884). ▪ Transferred Sewer Maintenance staffs from Utilities Fund (\$186,865). ▪ Increased overhead and interdepartmental charges (\$322,010). ▪ Added one-time funding for stormwater grant identification and support consultant (\$115,000). ▪ Added funding for flow monitoring and rain gauges at multiple locations throughout the County (\$106,000 one-time; \$40,000 ongoing). ▪ Increased funding for tree planting (\$100,000). ▪ Debt service expense increased for GO bonds planned for issuance in FY 2023 to fund Stormwater CIP projects (\$582,510). ▪ Pay-As-You-Go capital program funding decreased due to the planned mix of funding strategies for the Stormwater capital program (\$1,498,471). ▪ Increased revenue due to the increase in the real estate assessment tax base (\$545,461) and due to a 5.2 percent inflationary increase of the developmental services fee (\$71,318).	1.00 2.00

Fiscal Year	Description	FTEs
FY 2025	▪ Added an Environmental Management Specialist for the Land Disturbing Activity (LDA) program (\$140,725). ▪ Adjusted salaries for the finance and admin job family studies (\$7,648), and staff charge outs for oversight of land acquisition properties (\$40,000). ▪ Increased overhead and interdepartmental charges (\$183,213), contracted services (\$196,631), utility administration data maintenance and software licenses (\$135,006), maintenance of overland relief and detention vaults (\$118,000), and additional contractual support for the LDA program (\$75,000). ▪ Eliminated FY 2024 one-time funding (\$223,500) and funding for the stormwater utility implementation (\$500,000). ▪ Increased debt service for issuance of new General Obligation bonds in 2024 (\$386,522) for various Stormwater capital projects. ▪ Increased stormwater customer revenue (\$1,100,478), stormwater fee relief revenues (\$290,000), and notice of violation fees (\$100,000). ▪ Reduced services fees (\$246,572).	1.00
FY 2026	▪ Added an Engineer I to support the Stormwater Infrastructure/ Capacity Improvement Program (\$140,725). ▪ Increased overhead and interdepartmental charges (\$759,975). ▪ Added one-time funding for Tree Canopy Fund contribution (\$240,000). ▪ Increased annual expenses for maintenance and replacement of county vehicles (\$8,621). ▪ Added one-time funding for equipment purchase related to the new FTE (\$2,500). ▪ Debt service expense decreased based on actual issuance of new General Obligation Bonds being lower than planned in 2025 (\$420,297) for various Stormwater Capital Projects. ▪ Increased stormwater customer revenue (\$954,663) and development services fees (\$321,139). ▪ Decrease stormwater fee relief revenues (\$35,000).	1.00
FY 2027	▪ Transferred an Engineering Support Associate II to perform investigative work in response to tickets reporting issues and an Engineer III supporting development services and plan review from DES General Fund (\$261,098). ▪ Added a Construction Management Specialist to support Engineering Bureau's construction management program (\$134,145). ▪ Increased overhead and interdepartmental charges (\$347,863), contracted services (\$94,576), and annual expenses for maintenance and replacement of county vehicles (\$10,542). ▪ Added one-time funding for Tree Canopy Fund contribution (\$50,000) and for heavy equipment replacement costs (\$163,400).	2.00 1.00

Fiscal Year	Description	FTEs
	▪ Pay-As-You-Go capital program funding decreased due to the planned mix of funding strategies for the Stormwater capital program (\$392,673). ▪ Debt service expense increased (\$179,379) based on actual issuance of new General Obligation Bonds for various Stormwater Capital Projects. ▪ Increased stormwater customer revenue (\$819,150), development services fees (\$49,430), and stormwater fee relief reimbursements (\$49,430).	

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Our Mission: To provide critical transportation infrastructure to enhance the community's long-term economic and environmental sustainability.

Transportation Capital Fund

The Transportation Capital Fund (TCF) is comprised of two sources described below: the Commercial and Industrial (C&I) Tax and Northern Virginia Transportation Authority (NVTA) 30 percent Local.

- Commercial & Industrial Tax is a source of funding authorized by the General Assembly in 2007 enabling the County to levy an additional real estate tax on industrial and commercial properties for transportation initiatives. In April 2008, the County Board proposed a tax of \$0.125 per \$100 of assessed value for transportation projects. Proceeds of the tax are held in a separate fund and must be used in accordance with the provisions in the state code.
- NVTA 30 percent Local Funds is comprised of a 0.7 percentage point increase in the local sales tax approved in 2013 by the General Assembly as part of HB 2313 and the Grantor's Tax (regional congestion relief fee), which was reinstated by the General Assembly in 2020 as part of HB 1414/SB 890. The NVTA receives the proceeds of this tax and retains 70 percent for funding of projects that are regional in nature. The remaining 30 percent of this tax is deposited in the Transportation Capital Fund along with the Commercial & Industrial tax.

The Transportation Capital Fund allows the County to make major ongoing investments in multimodal transportation infrastructure and transit service. Together, these funds support improvements to neighborhood streets, as well as ongoing development of Arlington's commercial and mixed-use districts such as the Rosslyn-Ballston Corridor, Crystal City, Pentagon City, Columbia Pike, Langston Boulevard, and Shirlington. These commercial mixed-use districts make up over 45 percent of the County's tax base, and include most of the County's office, hotel, retail, and multi-family housing stock. TCF also provides the opportunity to leverage outside sources of funding from federal, state, and regional transportation programs as well as private sector partners.

SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted budget for the Transportation Capital Fund (TCF) is \$32,430,482, based on projected current year revenues. The complete spend down plan reflects utilization of current year revenues and fund balance as capital projects are rarely completed in a single year and require carryover of funds to be fully executed. The complete FY 2027 implementation plan compared to the revised FY 2026 plan is shown in the fund statement. The FY 2027 budget reflects:

- ↓ Commercial real estate tax revenue decreases based on assessment projections (\$3,207,223).
- ↑ Northern Virginia Transportation Authority (NVTA) revenues increase based on FY 2027 projections (\$614,582).

PROGRAM FINANCIAL SUMMARY

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Capital Projects	\$116,557,671	\$35,023,123	\$32,430,482	-7%
Total Expenditures	116,557,671	35,023,123	32,430,482	-7%
Revenues	70,138,967	35,023,123	32,430,482	-7%
GASB	-	-	-	
Total Revenues	70,138,967	\$35,023,123	\$32,430,482	-7%
Change in Fund Balance	(\$46,418,704)	-	-	
Total Authorized FTEs	42.50	43.50	43.50	

1) A total of 50.0 FTEs support the transportation capital program. 43.5 FTEs are funded by the Transportation Capital Fund and 6.5 FTEs are funded by the Crystal City Tax Increment Fund (TIF).
 2) This table reflects the FY 2027 spending plan of current year revenues and does not show the use of fund balance for the total projected FY 2027 expenditures. See the Fund Statement for the execution plan.

FY 2027 MAJOR PROJECTS

Complete Streets

- Improvements Outside Major Corridors:
 - South Walter Reed Drive Complete Streets Improvements, 5th Street South to Columbia Pike: Project will improve safety and accessibility for all modes on a corridor included in Arlington's Vision Zero High Injury Network (HIN). The work will provide enhanced bike facilities, sidewalks, curb extensions, crosswalks, and bus stop improvements. The project will create a safer, more accessible corridor and a new signalized intersection at 9th Street S. This effort is being coordinated with the adjacent Arlington Public School (APS) Career Center project. Construction began in FY 2026, focusing first on the new signal at 9th Street S. to coordinate its installation with the APS opening in FY 2027. Construction is expected to be completed in FY 2028.
 - Military Road Safety Improvements - Military Road at Nelly Custis Drive: Project will enhance multimodal accessibility and safety at a complex intersection with documented speeding problems near two schools. Planned improvements include a roundabout to continuously control speeds; stormwater and waterline upgrades; utility undergrounding; bioretention; streetlights at crosswalks; new curbs, curb ramps, sidewalks, curb extensions, high-visibility crosswalks, signage, and street trees. Construction is underway and anticipated to be completed in FY 2028.
 - South Carlin Springs Road Pedestrian Improvements: Project will expand the sidewalks to 6-foot width with a 2-foot buffer along both sides of S. Carlin Springs (SCSR) between 3rd St S. and 6th Rd S. Easement acquisition continues to be an essential element of project execution. Construction began in FY 2026 on Phase 1 (intersection of SCSR at S. 5th Street and east side between 5th Road S. and S. 5th Street). Construction is expected to begin on Phase 2A (remaining east side improvements) in late FY 2026, and construction on Phase 2B (west side improvements) is anticipated to start in FY 2027.

- North Sycamore Street – Langston Boulevard to 19th Street North: Project will enhance pedestrian and bike facilities, crossings, and streetscape to improve safety and accessibility for all modes, and to implement improvements identified in the East Falls Church Area Plan. Design is being coordinated with the adjacent bus bay expansion project at the East Falls Church Metrorail Station. Design is nearing completion and construction is expected to begin in FY 2027.
- South George Mason Drive, Arlington Boulevard to Columbia Pike: Project will implement the first segment of improvements recommended in the South George Mason Drive Multimodal Transportation Study (completed in 2023) to improve multimodal safety and access along S George Mason Drive. Planned improvements include a separated multi-use trail to improve bike and pedestrian connections, a new signal at 6th Street S., and intersection improvements at 8th Street S. Design phase began in FY 2026.
- South Four Mile Run Drive: The project will implement improvements identified in the Proposed Four Mile Run Valley Area Plan, the Nauck Village Center Action Plan, and recommendations from Vision Zero’s safety audit of S. Four Mile Run Drive. Multimodal and safety improvements will be provided on this corridor in three phases, focusing primarily on installing new sidewalks, crosswalks, and curb extensions. The first phase was completed in FY 2026 and provided improvements to S. Four Mile Run Drive from Shirlington Road to Nelson Street. Phase 2 will improve S. Nelson Street to S. Walter Reed Drive, and Phase 3 will address S. Walter Reed Drive to the Barcroft Community Center. Following extensive public engagement, design work is underway for Phases 2 and 3, and construction is anticipated to begin FY 2029.
- Pershing Drive Complete Street: The project will implement multimodal improvements at intersections on North Pershing Drive east of Washington Boulevard to North Barton Street. The project will improve pedestrian crossings, enhance the protected bike lanes, and install street tree plantings where feasible. Construction is anticipated to begin in FY 2027 and be completed in FY 2028.
- Rosslyn-Ballston Corridor Improvements: multimodal street improvements throughout the corridor that meet the planning goals outlined in the Master Transportation Plan (MTP) and area sector plans. These projects will provide significant street and sidewalk safety and functionality improvements. Projects include:
 - Wilson Boulevard Streetscape Improvements – Wilson Boulevard from North Kenmore Street to 10th Street North, and 10th Street North from North Jackson Street to North Ivy Street: The project implements the final phase of streetscape improvements recommended in the Virginia Square Sector Plan, which will improve pedestrian safety and accessibility in a heavily used commercial corridor that is on Arlington’s High Injury Network. Planned improvements include travel lane adjustments, new curb and sidewalks, stormwater upgrades, new crosswalks, signal upgrades, streetlights, signage, street trees and paving, and will bury the last remaining overhead utility lines on Wilson Boulevard between Clarendon and Ballston. Design is complete and construction is anticipated to begin in FY 2027.
 - Fort Myer Drive Sidewalk and Intersection Improvements: This project will improve safety at a Vision Zero-identified hot spot intersection and will enhance bike and pedestrian facilities between eastbound and westbound Langston Boulevard to enhance bike and pedestrian safety and connectivity from the Custis Trail into Rosslyn. The project will reconfigure the intersection of Fort Myer Drive and eastbound Langston Boulevard installing ADA compliant curb ramps, curb extensions, utility adjustments, new crosswalks, and new signal equipment. The work is being coordinated with the DPR-led master plan and renovation of Gateway Park. Construction is expected to begin in FY 2026 and is anticipated to be completed in FY 2027.

- North Rhodes Street & Wilson Boulevard Intersection Improvements: Project will deliver multimodal safety improvements to the Wilson Boulevard & N. Rhodes Street intersection, which is located on a major commercial corridor that is included in the Vision Zero High Injury Network. Work includes signal upgrades, utility work, bus stop improvements, and new crosswalks, as well as curb ramps and sidewalks to improve safety and accessibility for people walking, biking, taking transit, and driving. Design work began in FY 2023 and is being coordinated with adjacent development. Construction is expected to begin in FY 2027.
- Columbia Pike Multimodal Street Improvements: Multimodal improvements along the entire corridor have increased pedestrian safety and access with consistent and wider sidewalks; provided improved bicycle facilities mostly on adjacent bicycle boulevards; improved traffic flow through the introduction of turn lanes and a consistent cross section; and increased pedestrian safety at intersections. These investments also greatly improve access to local and regional bus transit service along the corridor. This is particularly important given that Columbia Pike is the highest ridership bus corridor in Arlington and one of the highest in the Commonwealth.
 - Construction on the last segments of the multimodal streetscape project on Columbia Pike reached substantial completion in late 2025/mid FY 2026, implementing improvements from S. Orme Street to S. Nash Street, S. Oakland Street to S. Wakefield Street, S. Courthouse Road to S. Garfield Street, and S. Quinn Street to S. Courthouse Road. Construction closeout and landscape establishment costs are expected to be completed in FY 2028.
 - S. Glebe Road and 9th Street S. Intersection Improvements: This project will implement safety improvements for all modes and includes upgrading curb ramps, crossings, sidewalks and adding signal support at an intersection where the Columbia Pike 9th Street bike boulevard crosses S. Glebe Road. Design is anticipated to be completed in FY 2026, and construction is anticipated to start in FY 2027.
- Crystal City, Pentagon City, Potomac Yard Street Improvements: Multimodal Street improvements throughout the area that will improve connectivity, access, and enhance private redevelopment opportunities.
 - Crystal City to Ronald Reagan Washington National Airport (DCA) Multimodal Connection: This project will create a context-sensitive multimodal connection between Crystal City and National Airport designed to meet the needs of a broad range of pedestrians, bicyclists, and micro-mobility users of all ages and abilities. National Environment Policy Act (NEPA) approvals were secured, and preliminary engineering work is underway with major design elements to be determined in FY 2027.
 - Clark Bell Extension to 15th Street will connect South Clark Street to South Bell Street at 15th Street South to form a standard 4-way intersection and complete the street grid in the northern area of Crystal City. The project will also create space for the 15th Street South Garden Park, to be located to the north of 15th St South. Construction is underway and expected to be completed in FY 2027.
- Neighborhood Complete Streets (NCS): The NCS program enables County staff to implement projects on non-arterial streets that focus on safety and accessibility. The program gathers nominated locations from the community and prioritizes them based on where a critical need has been identified and justified through objective criteria, established by the Neighborhood Complete Streets Commission (NCSC). The goal of the NCS program is to develop streets that are safe and accessible for all modes through projects that improve walking/bicycling connectivity; upgrade street crossings, particularly within school walking zones; and modify incomplete streets with the aim of providing safer facilities and changing motorist behavior to manage vehicular speeds and minimize conflicts with vulnerable road users. Every year, the NCSC nominates projects to advance to the Arlington County Board for funding approval. Six

projects are currently in design. Construction is anticipated to start on three projects in FY 2026, one project in FY 2027, and two projects in FY 2028.

- **Update of the Master Transportation Plan:** The Master Transportation Plan is an element of the County's Comprehensive Plan, which is referenced along with other County Proposed plans to develop the CIP. *Arlington's Transportation Future* began in FY 2026. This is the name of the process to refresh the County's aging Master Transportation Plan and bring it current with industry standards and with the community's values. County Staff are working with consultants to conduct a thorough, inclusive process to update the County's guiding document for transportation infrastructure. This effort features an extensive public engagement process. The process will continue through FY 2027.
- **Transportation Systems and Traffic Signals:** This program includes the upgrade and reconstruction of existing aged traffic signals and allows for the implementation of transportation operations and management systems components such as school zone beacons and pedestrian-activated beacons. Typically, the County rebuilds around eight signals per year with varying degrees of intersection-related improvements such as ADA-accessible curb ramps.
- **Intelligent Transportation System (ITS):** This program enables the County to expand ITS system capabilities and conduct critical system upgrades. These projects include upgrading the County's traffic signal system to allow for integration of existing components such as video detection, uninterrupted power supply (UPS), and Polara pedestrian push buttons into the central Traffic Management Center (TMC). In FY 2027, this program will continue to work towards designing and installing new ITS strategies such as data sharing and collection, transit signal priority, and communications enhancements. Additionally, in FY 2027, design will commence on a consolidation and update of the County's travel time system and Dynamic Message Boards (DMS).
- **Strategic Network Analysis and Planning:** This program supports multimodal traffic data collection and analysis services used for traffic engineering and operations projects including:
 - Traffic volume/speed/classification data collection at intersections and along corridors for all modes of transportation (vehicle, heavy truck, pedestrian, bike) to inform various transportation analyses.
 - Crash data organization and record upkeep, which allows for transportation safety analyses throughout the County and subsequent implementation of safety measures in identified problem areas. This supports the Vision Zero safety initiative.
 - Travel demand model data program to collect/purchase data useful in understanding travel patterns and travel behavior. This data will be used in modeling the impacts of potential infrastructure improvement projects or policy changes on the transportation system.
- **Street Safety Improvements (SSI):** This program supports the Vision Zero Action Plan the County Board adopted in spring 2021 to achieve the goal of eliminating fatal and severe injury crashes. This is a five-year plan that is currently being updated, and a new five-year plan is expected to be finalized in June 2026. The program supports projects at intersections and streets where safety improvements are needed for pedestrians, bicyclists, transit riders, or motorists as determined through a comprehensive investigation, including crash analysis. It focuses on safety improvements that can be deployed or implemented in a relatively short amount of time with lower capital cost, such as installing Pedestrian Flashing Beacons at certain crosswalks. The program also collects before and after data to establish effectiveness, and in turn allow the development of an up-to-date Transportation Safety Toolbox. The program is funded with a combination of PAYG, TCF, and general obligation bonds, depending on the nature of the work undertaken and location.

Transit

- Crystal City Metrorail Station East Entrance: This project will design and build a new entrance to the east end of the Crystal City Metro station to provide better access from Crystal Drive, the existing and future Crystal City VRE station, and the Transitway. The County executed a comprehensive design-build agreement with Clark Construction in 2023. Construction is underway and the project is expected to be completed in FY 2027.
- East Falls Church Bus Bay Expansion: The East Falls Church Metrorail Station currently has four bus bays that are at maximum capacity. The project will increase bus bay capacity by adding three new bus bays and replacing the existing shelters in the off-street bus loop. The project also includes pedestrian access improvements to and from the station's park-and-ride lot, improvements to accessible parking, and improvements to the crosswalks at the entrance to the existing bus loop on N. Sycamore Street. Construction is underway and the project is expected to be completed in FY 2027.
- ART Fare Collection System: This program will replace existing fareboxes on ART buses to be compatible with WMATA's Next Generation fareboxes which will allow for the use of a contactless credit or debit card (physical card or mobile wallet) on ART. Work is currently ongoing to obtain updated pricing from WMATA. The new fareboxes are expected to be installed and operational on all ART buses by the end of FY 2027.
- Transit ITS: The Transit ITS and Security Program uses technology to improve transit reliability and operations, provide better rider information, and address safety and security needs. Key projects include upgrading and consolidating bus dispatch and vehicle tracking systems, real time transit information infrastructure at bus stops, improving bus travel times through Transit Signal Priority (TSP) on busy corridors, and planning timely replacement of aging back-end technology to maintain reliable service.

Operations and Program Administration

- Consistent with previous years, TCF also funds various operational and administrative activities including:
 - ART operations such as new routes or added hours on existing routes.
 - Capital Bikeshare operations.
 - Staff charges for the authorized FTEs noted in the Program Financial Summary table above.

**TRANSPORTATION CAPITAL FUND
FUND STATEMENT**

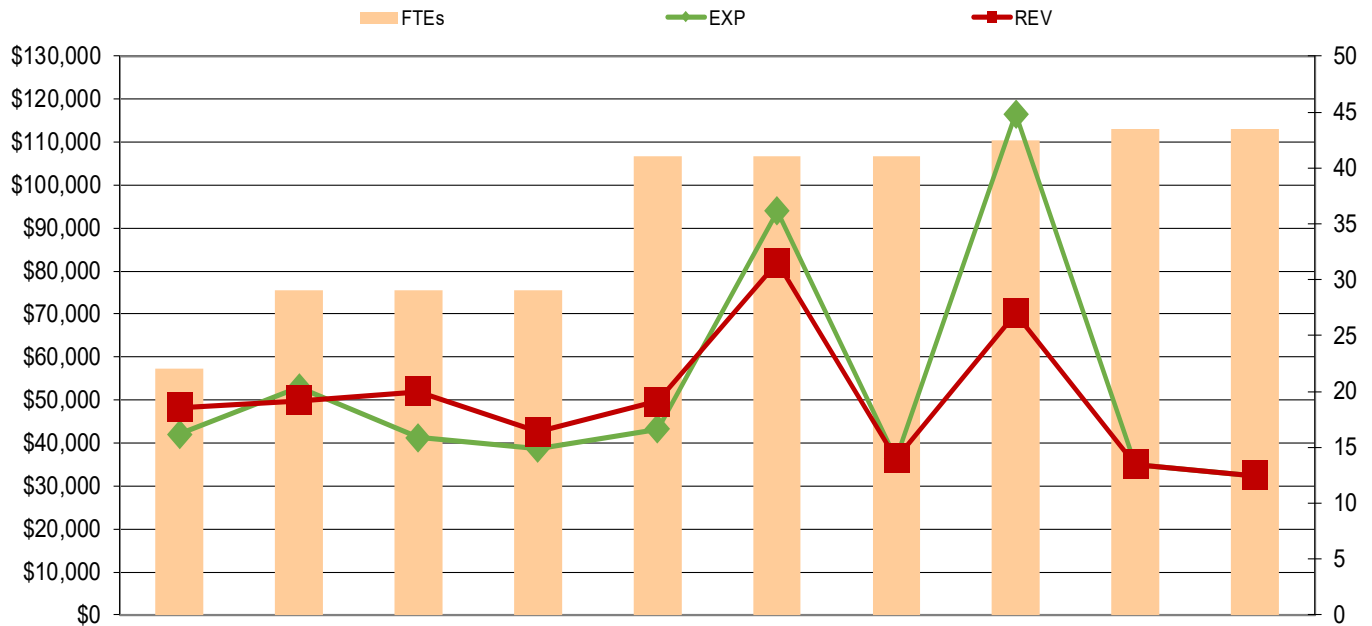
	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 RE-ESTIMATE	FY 2027 ADOPTED
ADJUSTED BALANCE, JULY 1				
Construction Reserve	\$131,390,948	\$100,492,789	\$85,072,246	\$69,495,920
Reserve	3,600,000	3,500,000	3,500,000	3,300,000
TOTAL BALANCE	134,990,948	103,992,789	88,572,246	72,795,920
REVENUES				
Commercial Real Estate Revenues	22,781,556	23,006,191	21,161,143	19,798,968
Capital Bikeshare - User Revenue	847,970	799,000	1,100,000	1,122,000
Misc. Revenues	494,952	-	-	-
Grant Revenues	33,775,037	37,379,000	52,132,800	51,770,400
NVTA Revenues - Local	12,239,452	12,016,932	12,016,932	12,631,514
TOTAL REVENUES	70,138,967	73,201,123	86,410,875	85,322,882
TOTAL REVENUE & BALANCE	205,129,915	177,193,912	174,983,121	158,118,802
EXPENSES				
Capital Projects - Current Year	111,714,189	73,201,123	80,202,928	85,322,882
Capital Projects - Carry-Over	-	22,913,691	15,776,326	14,575,909
Transfers to the General Fund	4,843,482	6,294,586	6,207,946	6,238,809
TOTAL EXPENSE	116,557,671	102,409,400	102,187,200	106,137,600
BALANCE, JUNE 30				
Construction Reserve	85,072,246	71,284,509	69,295,920	48,781,202
Reserve	3,500,000	3,500,000	3,500,000	3,200,000
TOTAL BALANCE	\$88,572,246	\$74,784,509	\$72,795,920	\$51,981,202

Notes:

1. Most capital projects span multiple years from design to construction completion, and actual project execution may differ from forecasted. Ending balances at the end of a given fiscal year are carried forward to the next year.
2. Transfers to the General Fund cover the operating costs of specific ART routes and ART facilities, such as the new ART Operations and Maintenance Facility completed in Fall 2024.
3. Balances equivalent to a minimum of ten percent of annual budgeted TCF revenues are held in a reserve in accordance with the County Board's financial and debt policies.
4. Miscellaneous Revenues in FY 2025 reflect a refund from VDOT on a project in Rosslyn completed a few years ago, as well as some interest and realized gains on fund balances.
5. The increase forecasted in Capital Bikeshare user fee revenue is related to the new fee structure adopted in fall 2026.

TRANSPORTATION CAPITAL FUND
TEN-YEAR HISTORY

EXPENDITURE, REVENUE, AND FULL-TIME EQUIVALENT TRENDS



	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
\$ in 000s	Actual	Actual	Actual	Actual	Actual*	Actual	Actual	Actual	Adopted	Adopted
EXP	\$41,991	\$52,936	\$41,203	\$38,756	\$43,218	\$93,993	\$36,408	\$116,557	\$35,023	\$32,430
REV	\$48,209	\$49,783	\$51,985	\$42,633	\$49,647	\$81,947	\$36,408	\$70,139	\$35,023	\$32,430
FTEs	22.00	29.00	29.00	29.00	41.00	41.00	41.00	42.50	43.50	43.50

* Beginning in FY 2022, actual expenditures and revenues received reflect the first year of implementing new Governmental Accounting Standard Board (GASB) standards for Statement No. 87 on leases and Statement No. 96 for subscription-based software. See the County Government GASB Summary for department details in the front section of the budget book.

Fiscal Year	Description	FTEs
FY 2018	- Revenues increased based on commercial real estate projections (\$1,640,387), and Northern Virginia Transportation Authority (NVTA) revenue projections (\$85,559). - Added 4.0 FTEs including a Neighborhood Complete Streets Traffic Engineer position (\$133,000) in the Traffic Engineering & Operations Bureau, a Design Engineer position (\$133,000) in the Engineering Bureau to support the Neighborhood Complete Streets program, a Management & Budget Specialist position (\$113,050) to support the overall transportation capital program, and the transfer of an existing position in the Real Estate Bureau from the Crystal City, Potomac Yard, and Pentagon City Tax Increment Financing Area (TIF) fund.	4.00
FY 2019	- Revenues decreased based on a reduction in commercial real estate assessments (\$1,246,745), and a reduction in Northern Virginia Transportation Authority (NVTA) revenues due to the 2018 General Assembly action to provide dedicated funding to Metro (\$4,307,391). - Added two Engineering positions (\$276,000) in the Traffic Engineering & Operations Bureau; The first FTE will support the Transportation Systems & Traffic Signals and Intelligent Transportation Systems CIP programs. The second FTE will support delivery of the Complete Streets CIP program. - Added one Community Relations Specialist position (\$133,000) to support the overall transportation capital program. - Three positions were transferred from the DES General Fund. The positions include two Budget Analysts and a Transportation Capital Program Manager (\$427,000). A portion of the time for these positions had already been charged to capital projects and the Transportation Capital Fund (net impact \$257,000). - Added a Grants Compliance Specialist position currently charged to the Transportation Capital Fund but previously authorized in the County Manager's Office (1.0 FTE). <i>As part of the FY 2018 closeout appropriation, revenue and expenses were reduced based on Virginia General Assembly action to dedicate funds to WMATA (\$4,455,768).</i>	2.00 1.00 3.00 1.00
FY 2020	Revenues increased based on commercial real estate assessment projections (\$1,242,804) and Northern Virginia Transportation Authority (NVTA) revenue projections (\$346,152).	
FY 2021	- Revenues increased based on commercial real estate assessment projections (\$146,644). - Revenues decreased based on Northern Virginia Transportation Authority (NVTA) revenue projections (\$68,362).	

TRANSPORTATION CAPITAL FUND
TEN-YEAR HISTORY

Fiscal Year	Description	FTEs
FY 2022	- Five capital project coordinators (5.0 FTEs) were transferred in from the General Fund to Transportation Capital Fund (\$295,015). - Revenues decreased based on commercial real estate assessment projections (\$1,611,257), offset by increased revenue projections for the Northern Virginia Transportation Authority (NVTA) (\$1,210,946). - As part of the Adopted CIP FY 2022 – 2024, an additional 7.0 FTEs were authorized to be funded from Transportation Capital Funds.	5.00 7.00
FY 2023	- The County Board approved an additional one percent merit pay adjustment for a total increase of 5.25 percent, increased the pay-for-performance budget by an additional 0.5 percent, and increased the pay range movement to five percent. Additional compensation changes approved by the County Board include an optional one-time cash-out of 40 hours of compensation time for those with balances of 80 or more, a one-time increase in shift differential pay from \$0.75 to \$1.00 per hour for the B shift and from \$1.00 to \$1.30 per hour for the C shift, and a one-time increase in language premium from \$0.69 to \$0.92 per hour. - Revenues increased based on commercial real estate assessment projections (\$225,118). - Revenues increased based on Northern Virginia Transportation Authority (NVTA) revenue projections (\$712,548). - The FY 2023 Adopted Budget included a total of 47.5 FTEs to support the transportation capital program. 41.0 FTEs are funded by Transportation Capital Fund and 6.5 FTEs are funded by the Crystal City Tax Increment Fund.	
FY 2024	- Commercial (C&I) (\$1,070,739) real estate and Northern Virginia Transportation Authority (NVTA) (\$1,852,858) revenues increased based on FY 2024 projections. - Transfer in of a Project Management Coordinator (1.0 FTE) from DES General Fund to TCF and the elimination of a Senior Procurement Officer position (1.0 FTE). This results in no change to the TCF FTE count.	
FY 2025	- Transfer in from the General Fund of a Project Management Coordinator and 50 percent of a Design Team Supervisor (\$160,197). - Commercial real estate tax revenue decreased based on commercial real estate assessment projections (\$1,342,285). - Northern Virginia Transportation Authority (NVTA) revenues increased based on FY 2025 projections (\$113,085).	1.50
FY 2026	Converted and condensed some contractor roles supporting the Capital Bikeshare program to a County FTE (\$147,162, 1.0 FTE) to realize a net savings of \$85,000 and ensure direct management of County interests in Capital Bikeshare. This recommendation was included in the recently completed Arlington County Commuter Services Strategic Plan.	1.00

TRANSPORTATION CAPITAL FUND
TEN-YEAR HISTORY

Fiscal Year	Description	FTEs
	▪ Commercial real estate tax revenue decreased based on commercial real estate assessment projections (\$1,379,637). ▪ Northern Virginia Transportation Authority (NVTa) revenues increased based on FY 2026 projections (\$257,096).	
FY 2027	▪ Commercial real estate tax revenue decreased based on assessment projections (\$3,207,223). ▪ Northern Virginia Transportation Authority (NVTa) revenues increased based on FY 2027 projections (\$614,582).	

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Our Mission: To provide a supplemental financial mechanism for the revitalization of Crystal City, Potomac Yard, and Pentagon City streets, transit, and public open spaces

Crystal City, Potomac Yard, and Pentagon City together serve as one of Arlington's largest commercial office, retail, and hotel districts and include over 17,000 housing units. This area is experiencing a rapid transition with intensive commercial and residential development. With Amazon's selection of Arlington's Pentagon City and Crystal City neighborhoods for its second headquarters in November 2018, the pace of commercial redevelopment has accelerated. In 2023, Amazon opened the first phase of new construction for the company's headquarters, 2.15 million square feet of commercial development in Pentagon City. The second phase received approvals to add an additional 3.35 million square feet of new commercial development, including a 350-foot tall architecturally iconic flagship building, The Helix. Over 1,000 new multifamily residential units have been added to the Crystal City, Potomac Yard, and Pentagon City area over the past three years and there are nearly 6,000 additional housing units in the development pipeline. To learn more about the Amazon agreement, visit the website at:

<https://www.arlingtonva.us/Government/Topics/Amazon/Amazon-in-Arlington-Resources>.

The Crystal City Sector Plan (2010) and the Pentagon City Sector Plan (2022) established a vision for supporting the revitalization for two neighborhoods of this important district. The Plans envisioned public infrastructure improvements in streets, transit, and public open spaces to support construction and reconstruction of office, retail, and residential spaces in Crystal City. The near-term infrastructure improvements include realignment of streets and intersections in Crystal City, as well as investments in existing parks. Longer-term improvements include additional improvements in Crystal City, as well as infrastructure projects that implement the Pentagon City Sector Plan. As Crystal City, Potomac Yard, and Pentagon City undergo large-scale redevelopment, timely investments in public infrastructure are important.

In October 2010, the Arlington County Board established a tax increment financing area to support implementation of infrastructure improvements outlined in the Crystal City Sector Plan. This source may also be used for infrastructure that will support Potomac Yard and Pentagon City. Tax increment financing (TIF) is a mechanism used to support development and redevelopment by capturing the projected increase in property tax revenues in the area and investing those funds in improvements in that area. Unlike a special district, it is not an additional or new tax; rather, it redirects and segregates the increased property tax revenues that would normally flow to the General Fund so that it can be used for a specified purpose. The amount of the tax increment revenue was determined by setting a baseline assessed value of all property in the area on January 1, 2011, tracking the incremental increase in assessed values relative to the base year in each subsequent year and segregating the incremental value in a separate fund.

The County Board policy that established the TIF requires the County Manager to revisit the percentage of incremental revenues going to the TIF each budget cycle and at other key milestones during the infrastructure planning process. The current TIF increment is 25 percent, which was last adjusted during the FY 2019 budget process. This increment provides the funding stream necessary to deliver the CIP commitments in the TIF area using a combination of TIF and other local and outside funding sources.

SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted expenditure budget for the Crystal City, Potomac Yard, and Pentagon City Tax Increment Financing Area is \$4,835,240, based on current year revenues. The complete spend down plan reflects utilization of current year revenues and fund balance as capital projects are rarely completed in a single year and require carryover of funds to be fully executed. The complete FY 2027 execution plan compared to the revised FY 2026 plan is shown in the fund statement. The FY 2027 adopted budget reflects:

- ↓ Revenues decrease based on changes to the real estate assessment tax base in CY 2026 compared to CY 2025, partially offset by an adopted 2.0 cent increase to the CY 2026 real estate tax rate (\$742,930).

PROGRAM FINANCIAL SUMMARY

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Capital Projects	\$20,207,319	\$5,578,170	\$4,835,240	-13%
Total Expenditures	20,207,319	5,578,170	4,835,240	-13%
Total Revenues	10,772,623	\$5,578,170	\$4,835,240	-13%
Change in Fund Balance	(\$9,434,696)	-	-	
Total Authorized FTEs	6.50	6.50	6.50	

- The baseline CY 2011 real estate assessment tax base for the TIF is \$9.8 billion.
- Revenue will be used to supplement other funding sources, examples of which include grant funds, commercial real estate revenue, and bonds. The majority of capital transportation projects are funded from multiple sources.
- This table reflects the FY 2027 adopted spending plan of current year revenues and does not show the use of fund balance for the total projected FY 2027 expenditures. See the Fund Statement for the execution plan.

FY 2027 MAJOR PROJECTS

The TIF funds will be used for the Crystal City, Pentagon City, Potomac Yard Streets program and the Crystal City Metrorail Station East Entrance, which are focused on the implementation of the board-Proposed Crystal City Sector Plan.

The goals of these programs are to re-connect the Crystal City street grid, allow for increased accessibility and mobility by all forms of travel, and create opportunities for new development. Specific projects are as follows:

- Crystal City, Pentagon City, Potomac Yard Streets:
 - Crystal City to Ronald Reagan Washington National Airport (DCA) Multimodal Connection: This project will create a context-sensitive multimodal connection between Crystal City and the National Airport designed to meet the needs of a broad range of pedestrians, bicyclists, and micro-mobility users of all ages and abilities. National Environment Policy Act (NEPA)

approvals were secured, and preliminary engineering work is underway with major design elements to be determined in FY 2027.

- 15th St S / S. Clark Bell Street Realignment: The South Clark Street Extension Project will connect South Clark Street to South Bell Street at 15th Street South to form a standard 4-way intersection and complete the street grid in the northern area of Crystal City. The project will also create space for the 15th Street South Garden Park, to be located to the north of 15th Street South. Finally, this project will implement the southbound Crystal City-Potomac Yard Transitway segment on South Clark Street between 12th Street South and 15th Street South. Construction began in FY 2026 and is anticipated to be completed in FY 2027.
- 18th Street S. Realignment – Clark Bell to Crystal Drive: The project will construct the new alignment of 18th Street South between Route 1 and Crystal Drive and improve multimodal connectivity to and from the Crystal City Metrorail Station, MetroWay stop and the planned future location of the Crystal City Virginia Railway Express (VRE) Station. The project will also implement streetscape improvements, including new sidewalks, pedestrian ramps, lighting, and landscaping, as well as improvements for the Crystal City Bike Network. Design is being coordinated with the Crystal City Second Entrance and the design of Metro Market Square Park. The project is expected to start construction in FY 2027.
- Army Navy Drive Protected Bike Lanes: The project will resolve missing links in the protected bike lane network along Army Navy Drive west of Joyce Street by extending the two-way cycle track to the terminus of the proposed Arlington View Connector project, west of Nash Street. The project also includes improved sidewalks, accessible bus stop islands, new streetlights, storm sewer improvements, curb ramps, pavement markings, and tree plantings. Construction began in FY 2026 and is expected to be completed in FY 2027.
- 15th Street S. Safety and Accessibility Improvements: This project will implement multimodal improvements to 15th Street S. between S. Joyce Street and Hayes Street, with the goal of enhancing pedestrian safety and improving bus stop access. Construction is anticipated to begin in FY 2027 and be completed by FY 2028.
- Long Bridge Drive Pedestrian and Bike Connection: This project creates an enhanced bike/pedestrian facility along Long Bridge Drive that will connect the future Long Bridge Bicycle and Pedestrian crossing over the Potomac River (constructed by the Virginia Passenger Rail Authority) to the Crystal City bike network. This facility will also connect to Virginia Department of Transportation (VDOT)'s adjacent Boundary Channel Drive ped/bike improvements and to the Mount Vernon Trail. The project is being coordinated with the Department of Parks and Recreation (DPR) due to its proximity to Long Bridge Park and the Long Bridge Aquatic Center. Design development began in FY 2025. Construction is anticipated to begin in FY 2028.
- Crystal City Metrorail Station East Entrance: This project will design and build a new entrance to the east end of the Crystal City Metro station to provide better access from Crystal Drive, the existing and future Crystal City VRE station, and the Transitway. The County executed a comprehensive design-build agreement with Clark Construction in 2023. Construction began in July 2024 and the project is expected to be completed in FY 2027.

Additionally, TIF funds will be used for the following Crystal City Open Spaces projects:

- 23rd Street S. and S. Eads Street Park: This project will provide permanent improvements to this small urban public space. The existing infrastructure is aging and in need of upgrades for the space to continue to be a welcome respite for casual use in the Crystal City area. The public engagement for this project is complete and the project is in permitting.
- Metro Market Square: This project is an important public space located on 18th Street S. and Crystal Drive at the site of the future Crystal City Metro station east entrance. The Square is intended to be a retail-oriented, flexible urban public space. The public engagement for the Master Plan for Metro Market Square is underway.

CRYSTAL CITY, POTOMAC YARD, AND PENTAGON CITY TAX INCREMENT FINANCING
AREA FUND STATEMENT

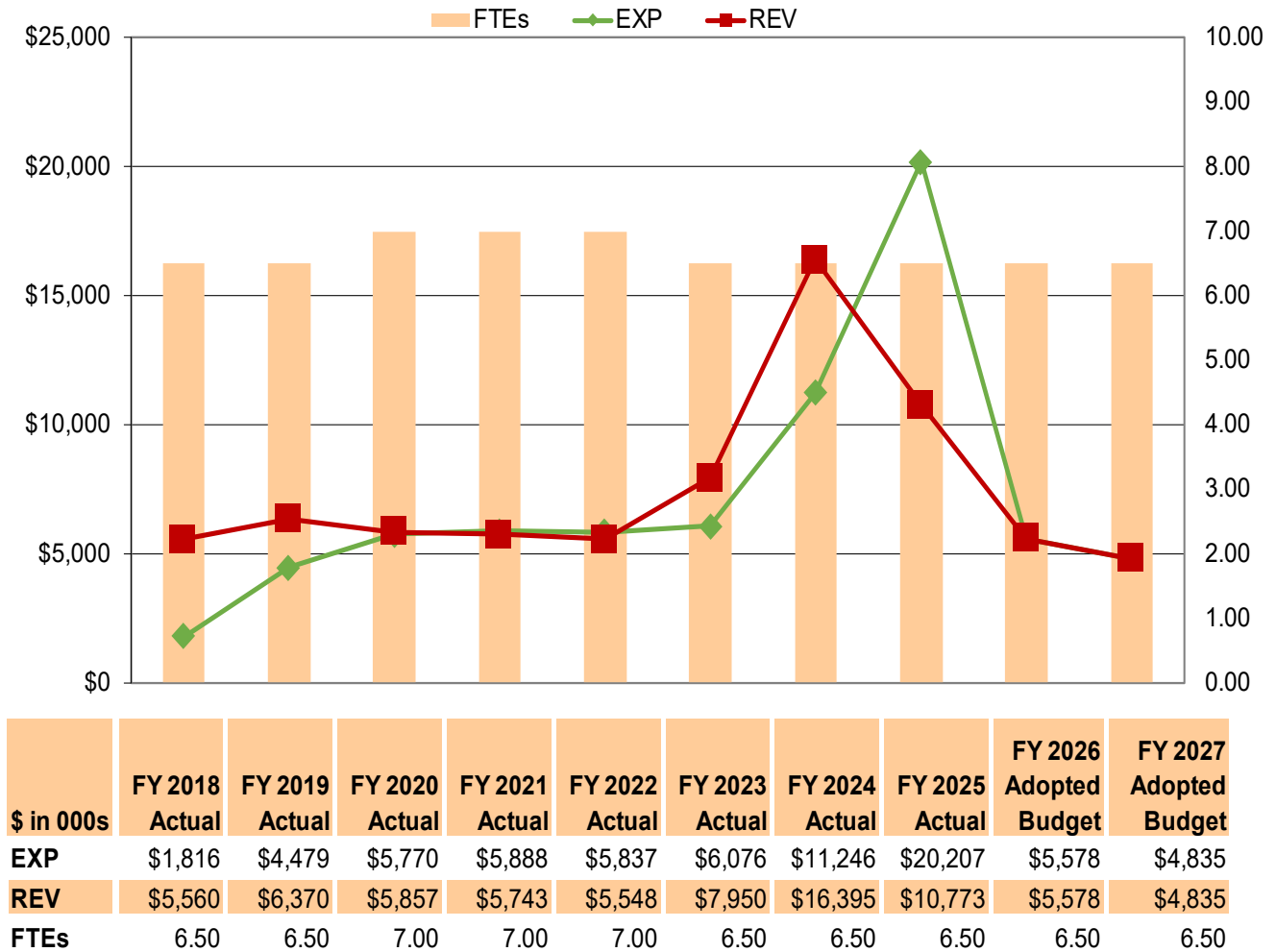
	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 RE-ESTIMATE	FY 2027 ADOPTED
ADJUSTED BALANCE, JULY 1				
Construction Reserve	\$29,523,278	\$14,911,699	\$20,088,582	\$19,266,472
Reserve	600,000	600,000	600,000	500,000
TOTAL BALANCE	30,123,278	15,511,699	20,688,582	19,766,472
REVENUES				
Tax Increment Area	5,650,116	5,578,170	4,957,890	4,835,240
Miscellaneous Revenues	(250,000)	-	-	-
Grant Revenues	5,372,507	3,462,000	4,511,200	725,000
TOTAL REVENUES	10,772,623	9,040,170	9,469,090	5,560,240
TOTAL REVENUES & BALANCE	40,895,901	24,551,869	30,157,672	25,326,712
EXPENSES				
Capital Projects - Current Year	20,207,319	9,040,170	9,469,090	5,560,240
Capital Projects - Carry-Over	-	8,397,830	922,110	11,684,720
TOTAL EXPENSES	20,207,319	17,438,000	10,391,200	17,244,960
BALANCE, JUNE 30				
Construction Reserve	20,088,583	6,513,869	19,266,472	7,581,752
Reserve	600,000	600,000	500,000	500,000
TOTAL BALANCE	\$20,688,583	\$7,113,869	\$19,766,472	\$8,081,752

Notes:

1. Most capital projects span multiple years from design to construction completion, and actual project execution may differ from forecasted. Ending balances at the end of a given fiscal year are carried forward to the next year.
2. Balances equivalent to a minimum of ten percent of annual budgeted TIF revenues are held in a reserve in accordance with the County Board's financial and debt policies.
3. Miscellaneous Revenues in FY 2025 reflect lower than expected refund from VDOT for the Boundary Channel project than was anticipated and accrued for in FY 2024 (TIF portion of refund).

CRYSTAL CITY, POTOMAC YARD & PENTAGON CITY TAX INCREMENT FINANCING AREA
TEN-YEAR HISTORY

EXPENDITURE, REVENUE AND FULL-TIME EQUIVALENT TRENDS



CRYSTAL CITY, POTOMAC YARD & PENTAGON CITY TAX INCREMENT FINANCING AREA
TEN-YEAR HISTORY

Fiscal Year	Description	FTEs
FY 2018	- Revenues increased based on the increase in real estate assessments in CY 2017 compared to CY 2016, offset by a reduction in the TIF increment from 33 percent to 30 percent. - FTEs decrease by 1.0 FTE to reflect the transfer of a position in the Real Estate Bureau to the Transportation Capital Fund.	(1.00)
FY 2019	Revenues and expenses decreased based on lower real estate assessments in CY 2018 compared to CY 2017, and also a reduction in the TIF increment from 30 percent to 25 percent.	
FY 2020	Revenues and expenses increased based on a 3.0 percent increase in CY 2019 real estate assessment compared to CY 2018 and the adopted tax rate increase, the planned project expenditures from the Adopted 2019 – 2028 CIP, and the addition of a Principal Planner position that will be split 50/50 between CPHD General Fund and Crystal City TIF due to an anticipated increase in development activity and ancillary development activity associated with Amazon (\$75,000).	0.50
FY 2021	Revenues decreased based on real estate assessments (\$204,790) in CY 2020 compared to CY 2019.	
FY 2022	Revenues decreased based on real estate assessments (\$1,443,381) in CY 2021 compared to CY 2020.	
FY 2023	- The County Board approved an additional one percent merit pay adjustment for a total increase of 5.25 percent, increased the pay-for-performance budget by an additional 0.5 percent, and increased the pay range movement to five percent. Additional compensation changes approved by the County Board include an optional one-time cash-out of 40 hours of compensation time for those with balances of 80 or more, a one-time increase in shift differential pay from \$0.75 to \$1.00 per hour for the B shift and from \$1.00 to \$1.30 per hour for the C shift, and a one-time increase in language premium from \$0.69 to \$0.92 per hour. - Revenues increased based on real estate assessments (\$296,930) in CY 2022 compared to CY 2021. - Authorized FTEs decreased due to a technical adjustment to align positions with actual staffing levels. - The authorized FTEs for FY 2023 were reduced by 0.5 as a technical adjustment to realign staffing levels. The FY 2023 Adopted Budget includes a total of 47.5 FTEs to support the transportation capital program. 41.0 FTEs are funded by Transportation Capital Fund and 6.5 FTEs are funded by the Crystal City Tax Increment Fund.	(0.50)

CRYSTAL CITY, POTOMAC YARD & PENTAGON CITY TAX INCREMENT FINANCING AREA
TEN-YEAR HISTORY

Fiscal Year	Description	FTEs
FY 2024	▪ Revenue decreased (\$220,300) based on changes to the real estate assessment tax base in CY 2023 compared to CY 2022.	
FY 2025	▪ Revenue increased (\$2,126,650) based on changes to the real estate assessment tax base in CY 2024 compared to CY 2023.	
FY 2026	▪ Revenue decreased (\$928,340) based on changes to the real estate assessment tax base in CY 2025 compared to CY 2024.	
FY 2027	▪ Revenue decreased based on changes to the real estate assessment tax base in CY 2026 compared to CY 2025, partially offset by an adopted 2.0 cent increase to the CY 2026 real estate tax rate (\$742,930).	

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Our Mission: To provide a supplemental financial mechanism to fund affordable housing initiatives needed to mitigate the impact of redevelopment along Columbia Pike.

In December 2013, the Arlington County Board established a tax increment financing (TIF) area to help finance affordable housing initiatives in support of the Columbia Pike Neighborhoods Area Plan. TIF is a mechanism used to support development and redevelopment by capturing the projected increase in property tax revenues in the area and investing those funds in improvements or mitigation efforts associated with the project. Unlike a special district, it is not an additional or new tax; rather, it redirects and segregates a portion of the increased property tax revenues that would normally flow to the General Fund to be used for a specified purpose. The amount of the tax increment revenue is determined by setting a baseline assessed value of all property in the area on January 1, 2014, and in each subsequent year, tracking the incremental increase in assessed values relative to the base year and segregating the incremental real estate tax revenue generated in a separate fund.

The Board approved allocating 25 percent of the incremental real estate tax revenues to the Columbia Pike TIF area. This percentage is revisited as part of the annual budget process. In the adopted FY 2018 budget, the County Board adjusted the TIF's baseline to the CY 2018 assessed value of \$3,066,510,900. The TIF area includes the Columbia Pike Neighborhoods Special Revitalization District and the Columbia Pike Special Revitalization District as noted on the General Land Use Plan.

Beginning with the FY 2024 adopted budget, both existing balances and new revenue in this TIF are dedicated to the County's largest investment in preserving affordable housing along Columbia Pike – preserving the affordability of the 1,334-unit Barcroft Apartments. Funding from the TIF is coupled with Affordable Housing Investment Fund (AHIF) funding to pay principal and interest on a \$150 million loan provided by the County in December 2021 to support acquisition of the property by Jair Lynch Real Estate Partners. This County loan, in combination with a \$160 million low-rate loan from the Amazon Housing Equity Fund supports the preservation of all Barcroft apartments as affordable units. In addition, the TIF continues to fund two positions within the Community Planning, Housing, and Development's (CPHD) Housing Division, a Principal Development Specialist and Compliance Coordinator (Principal Planner).

SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted expenditure budget for the Columbia Pike Tax Increment Financing Area is \$2,893,570. FY 2027 revenue projections reflect a 25 percent increase from the FY 2026 Adopted Budget based on changes to the TIF tax base and the County Board adopted tax rate increase.

- ↑ Personnel increases due to an increase in associated chargeback expenses for two positions funded by the TIF.
- ↑ Non-personnel increases due to the increase in revenue to the TIF which is applied to pay principal and debt service on the \$150 million loan provided by the County in December 2021 to support acquisition of the Barcroft Apartment property by Jair Lynch Real Estate Partners.
- ↑ Revenue projections increase in the tax district due to higher real estate assessments from CY 2025 to CY 2026, and a 2.0 cent adopted tax rate increase.

FUND SUMMARY

PROGRAM FINANCIAL SUMMARY

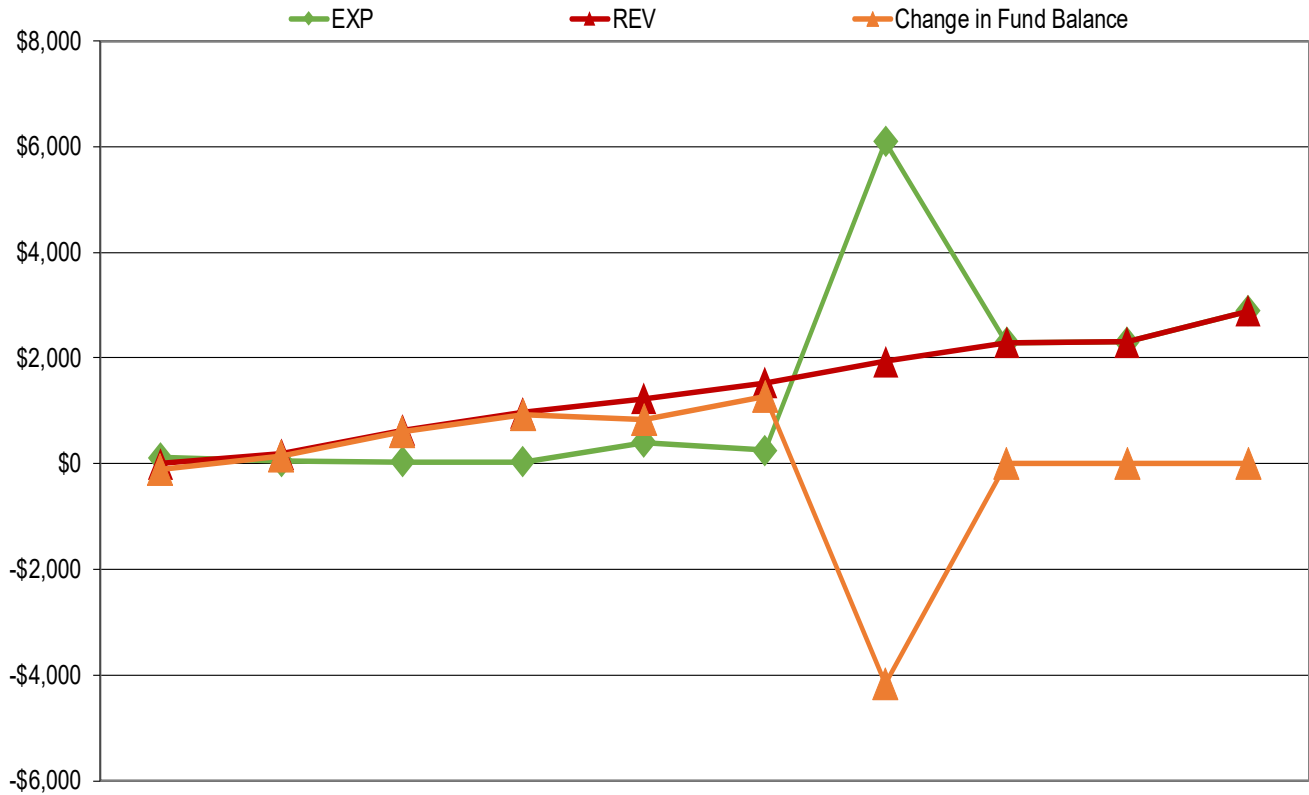
	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	\$208,907	\$330,096	\$337,044	2%
Non-Personnel	2,084,457	1,979,794	2,556,526	29%
Total Expenditures	2,293,364	2,309,890	2,893,570	25%
Total Revenues	\$2,293,364	\$2,309,890	\$2,893,570	25%
Change in Fund Balance	-	-	-	-
Permanent FTEs	-	-	-	
Temporary FTEs	-	-	-	
Total Authorized FTEs	-	-	-	

COLUMBIA PIKE TAX INCREMENT FINANCING AREA FUND STATEMENT

	FY 2025 ACTUAL*	FY 2026 ADOPTED	FY 2026 REVISED	FY 2027 ADOPTED
ADJUSTED BALANCE, JULY 1	-	-	-	-
REVENUE				
Tax Increment Financing	\$2,293,364	\$2,309,890	\$2,621,730	\$2,893,570
TOTAL REVENUE	2,293,364	2,309,890	2,621,730	2,893,570
TOTAL REVENUE & BALANCE	2,293,364	2,309,890	2,621,730	2,893,570
EXPENDITURES	\$2,293,364	\$2,309,890	\$2,621,730	\$2,893,570
BALANCE, JUNE 30	-	-	-	-

*The FY 2025 actual column reflects revenue in this TIF, which was fully expended to assist with funding the principal and debt service costs to preserve the affordability of the Barcroft Apartments. In addition, the TIF continues to fund two positions within the Community Planning, Housing, and Development's (CPHD) Housing Division: a Principal Development Specialist and Compliance Coordinator (Principal Planner).

EXPENDITURE AND REVENUE TRENDS



	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual*	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Adopted Budget
EXP	\$112	\$45	\$34	\$32	\$407	\$250	\$6,100	\$2,293	\$2,310	\$2,893
REV	-	\$189	\$639	\$963	\$1,233	\$1,535	\$1,935	\$2,293	\$2,310	\$2,893
Change in Fund Balance	-\$112	\$144	\$605	\$931	\$826	\$1,285	-\$4,165	-	-	-

**Beginning in FY 2024, the existing fund balance was applied to the County's debt obligation associated with the affordable housing at Barcroft Apartments.*

COLUMBIA PIKE TAX INCREMENT FINANCING AREA
TEN-YEAR HISTORY

Fiscal Year	Description	FTEs
FY 2018	The County Board adjusted the TIF's baseline assessed value to CY 2018 and adjusted the funding allocation to the district in FY 2018. By resetting the calculated tax base for the district, no new FY 2018 funding will be directed to the district. However, existing fund balances will remain in the fund and future real estate tax revenue over the CY 2018 base year will be allocated to the Columbia Pike TIF based on the incremental real estate tax revenue percentage adopted by the County Board.	
FY 2019	Revenue projections in the tax district increased due to increases in real estate assessments.	
FY 2020	Revenue projections in the tax district increased due to increases in real estate assessments and the County Board adopted tax rate increase.	
FY 2021	Revenue projections in the tax district increased due to increases in real estate assessments.	
FY 2022	Revenue projections in the tax district decreased due to decreases in real estate assessments.	
FY 2023	Revenue projections in the tax district increased due to increases in real estate assessments.	
FY 2024	- Revenue projections in the tax district increased due to increases in real estate assessments. - Dedicated existing balances and new revenue to assist with funding the principal and debt service costs to preserve the affordability of the Barcroft Apartments.	
FY 2025	- Revenue projections in the tax district increased due to increases in real estate assessments and tax rate increase. - Dedicated new revenue to assist with funding the principal and debt service costs to preserve the affordability of the Barcroft Apartments.	
FY 2026	Revenue projections in the tax district decreased due to lower assessed real estate values.	
FY 2027	Revenue projections in the tax district increased due to increases in real estate assessments and the County Board adopted tax rate increase.	

Our Mission: To build and maintain water delivery, sanitary sewer collection, and wastewater treatment systems that provide high-quality water and sewer services and products

SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted operating expenditure budget for the Utilities Fund is \$103,844,585, a two percent decrease from the FY 2026 adopted budget. The FY 2027 budget reflects:

- ↑ Personnel increases due to the addition of a Control System Technician at the Water Pollution Control Plant (\$123,394, 1.0 FTE), the addition of an Assistant Operating Engineer – Water at Water, Sewer, Streets (\$175,348, 1.0 FTE), the transfer in of a Control Center Technician at Water, Sewer, Streets from the Department of Environmental Services Operating Fund to the Utilities Fund (\$112,112, 1.0 FTE), employee salary increases, an increase in the County's cost for employee health insurance, partially offset by chargebacks to other funds and capital projects.
- ↑ Non-personnel increases due to purchased water (\$655,000), chemical costs (\$388,434), contracted services (\$262,728), adjustments to the annual expense for maintenance and replacement of County vehicles (\$141,392), an additional vehicle to serve as a mobile office for the new Control Center Technician at the Water Pollution Control Bureau (\$51,830 one-time), and increases to utility charges (\$37,067), partially offset by the elimination of FY 2026 one-time equipment funding (\$200,000).
 - Purchased water costs are based on the County's projected prorated share of the Washington Aqueduct's costs to produce, and supply finished drinking water.
- ↑ Other expenses increase due to overhead charges (\$2,038,451).
- ↓ Debt service decrease based on the current repayment schedule (\$8,550,514), partially offset by the issuance of new General Obligation bonds in 2026 (\$1,186,410) for various Utilities Fund capital projects.
- ↑ Revenues increase due to the adopted water and sewer rate increase (\$2,439,945), new account fee revenue (\$25,000), sewage treatment charges from neighboring jurisdictions (\$421,922), Lee Pumping Station lease agreement renewal (\$2,820), utility markings revenue (\$10,000), and water sewer engineering fees (\$2,300), slightly offset by a reduction in permitting revenue (\$500).
 - Revenue from Infrastructure Availability Fees (IAF) decreases in FY 2027. These fees are directly credited to the Utilities Construction Fund, not the Operating Fund. However, they directly impact the Operating Fund since revenues offset the amount of transfer required to fund the capital program.
- ↑ Transfers increase due to the planned mix of funding strategies for the capital program (\$6,931,000) and a one-time transfer for heavy equipment replacement costs (\$90,396), slightly offset by the removal of a transfer for electric vehicle conversion costs from FY 2026 (\$126,238).

PROGRAM FINANCIAL SUMMARY

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	\$29,699,221	\$30,708,577	\$32,446,755	6%
Non-Personnel	38,404,881	37,209,963	38,546,414	4%
Debt Service	30,116,356	30,721,196	23,357,092	-24%
Other	6,886,665	7,455,873	9,494,324	27%
GASB	-	-	-	-
Subtotal	105,107,123	106,095,609	103,844,585	-2%
Intra-County Revenue	-	-	-	-
Total Operating Expenditures	105,107,123	106,095,609	103,844,585	-2%
Revenues	118,882,749	118,168,494	121,069,981	2%
GASB	4,045	-	-	-
Total Revenues	118,886,794	118,168,494	121,069,981	2%
Transfer to Capital	7,993,000	10,204,000	17,135,000	68%
Transfer to Auto Fund	-	126,238	90,396	-28%
Total Transfers Out (In)	\$7,993,000	\$10,330,238	\$17,225,396	67%
Permanent FTEs	253.75	254.75	257.75	
Temporary FTEs	2.20	2.20	2.20	
Total Authorized FTEs	255.95	256.95	259.95	

* FY 2025 actual expenditures and revenues received reflect Governmental Accounting Standard Board (GASB) standards for Statement No. 87 on leases and Statement No. 96 for subscription-based software. See the County Government GASB Summary for department details in the front section of the budget book.

Expenses & Revenues by Line of Business

	FY 2025 Actual Expense	FY 2026 Adopted Expense	FY 2027 Adopted Expense	% Change '26 to '27	FY 2027 Adopted Revenue	FY 2027 Net Fee Support
Water, Sewer, Streets Bureau	\$35,255,117	\$33,232,044	\$34,938,631	5%	\$1,862,980	\$33,075,651
Water Sewer Records	1,116,079	1,268,606	1,245,234	-2%	320,200	925,034
Customer Services Office	2,143,780	2,122,707	2,196,622	3%	113,014,535	(110,817,913)
Water Pollution Control Bureau	29,214,637	30,781,583	32,097,428	4%	5,872,266	26,225,162
Debt Service and Other	37,377,510	38,690,669	33,366,670	-14%	-	33,366,670
Transfers Out	7,993,000	10,330,238	17,225,396	67%	-	\$17,225,396
Total	\$113,100,123	\$116,425,847	\$121,069,981	4%	\$121,069,981	-

- The Utilities Fund is an enterprise fund, which is a self-supporting fund. All user fees must provide sufficient revenues to fund all activities.
- Water and sewer revenue, late fees, new account fees, turn-on fees, and interest are included in Customer Services Office revenue; however, they support the Utilities Fund overall.

Authorized FTEs by Line of Business

	FY 2026 FTEs Adopted	FY 2027 Permanent FTEs Adopted	FY 2027 Temporary FTEs Adopted	FY 2027 Total FTEs Adopted
Water, Sewer, Streets Bureau	132.60	134.00	0.60	134.60
Water Sewer Records	6.00	6.00	-	6.00
Customer Services Office	18.75	18.75	-	18.75
Water Pollution Control Bureau *	95.60	95.00	1.60	96.60
Debt Service and Other *	4.00	4.00	-	4.00
Total Authorized FTEs	256.95	257.75	2.20	259.95

* For FY 2027, an existing 1.0 Permanent FTE is transferred from the General Fund to Water, Sewer, Streets Bureau to align the position with its support of the Utilities Fund. The addition of a Control System Technician (1.0 Permanent FTE) at the Water Pollution Control Bureau and the addition of an Assistant Operating Engineer – Water (1.0 Permanent FTE) at the Water, Sewer, Streets Bureau is included in the Adopted FY 2027 FTE count. Overall, there is a net addition of 3.0 FTEs to the Utilities Fund for FY 2027.

**UTILITIES FUND
OPERATING STATEMENT**

	FY 2025 ACTUAL*	FY 2026 ADOPTED	FY 2026 RE-ESTIMATE	FY 2027 ADOPTED
BALANCE JULY 1	\$13,835,819	\$17,139,781	\$19,622,490	\$23,355,505
REVENUE				
Interest	177,682	250,000	250,000	250,000
Water/Sewer Billing	110,922,688	109,699,590	109,500,000	112,139,535
Water Service Connection Fee	1,096,204	1,590,000	1,200,000	1,590,000
Water Service Discontinuation	115,500	140,000	140,000	140,000
Meter Installation	27,575	35,000	30,000	35,000
Sewage Treatment Charges	5,214,371	5,250,000	5,250,000	5,671,922
Late Fee	506,929	425,000	350,000	450,000
New Account Fee	88,874	165,000	120,000	165,000
Turn-On Fee	8,663	10,000	9,000	10,000
Flow Test Fee	10,800	10,200	10,200	10,200
Pretreatment Fee	1,232	1,000	1,000	500
Utility Marking Fee	332,024	285,000	330,000	295,000
Hazardous Household Material Fee	2,570	5,300	4,000	5,300
Miscellaneous Revenue	377,637	302,404	302,404	307,524
GASB	4,045	-	-	-
TOTAL REVENUE	118,886,794	118,168,494	117,496,604	121,069,981
OPERATING EXPENSES				
Customer Services Office	2,143,780	2,122,707	2,208,093	2,196,622
WSS Operations	24,483,446	22,677,044	23,130,585	23,728,631
Water Purchase	10,771,671	10,555,000	10,555,000	11,210,000
Water/Sewer Records	1,116,079	1,268,606	1,265,000	1,245,234
Water Pollution Control	29,214,637	30,781,583	30,091,076	32,097,428
Debt Service	30,116,356	30,721,196	28,343,161	23,357,092
Other	7,261,154	7,969,473	7,966,674	10,009,578
GASB	-	-	-	-
TOTAL EXPENSES	105,107,123	106,095,609	103,559,589	103,844,585
BALANCE (SUBTOTAL)	27,615,490	29,212,666	33,559,505	40,580,901
TRANSFERS OUT				
Utility Construction (Fund 519)	7,993,000	10,204,000	10,204,000	17,135,000
Auto Fund	-	126,238	-	90,396
TOTAL TRANSFERS	7,993,000	10,330,238	10,204,000	17,225,396
TOTAL EXPENSE AND TRANSFERS	113,100,123	116,425,847	113,763,589	121,069,981
BALANCE JUNE 30	19,622,490	18,882,428	23,355,505	23,355,505
Board-adopted Three-month Operating Reserve (excludes debt service)	\$18,747,692	\$18,843,603	\$18,804,107	\$20,121,873

* FY 2025 actual expenditures and revenues received reflect Governmental Accounting Standard Board (GASB) standards for Statement No. 87 on leases and Statement No. 96 for subscription-based software. See the County Government GASB Summary for department details in the front section of the budget book.

Fee Definitions

The following fees and other revenue are used to fund operating and capital costs for the Utilities Fund. The capital costs are reflected in the Pay-As-You-Go Capital portion of the budget.

Fund Balances from Prior Years: The County maintains a fund balance, consistent with the Board-adopted financial policy to maintain an operating reserve equal to three months of expenses, to cover emergency events that might impact water and sewer services. If utilized, the reserve will be replenished over a three-year period to the minimum reserve level.

Interest Earnings: Interest earned on the fund balance accrues to the Utilities Fund monthly.

Water/Sewer Billing: Charges for water/sewer service based on consumption of water as reflected by periodic readings of water meters serving the property. These charges generate approximately 94 percent of the income for the Utilities Fund. This category also includes sewer revenue from government facilities and authorities and other organizations (such as the Pentagon and Reagan National Airport) that use the County's sewage system but receive their drinking water from other sources. Set by County Code, Chapter 26; effective date July 1 each fiscal year.

- The rate structure, effective January 1, 2022, includes:
 - Customer classes: residential, multi-family, and commercial
 - Base charge per billing cycle for each service (water and sewer)
 - Residential –
 - Tiered water usage:
 - Tier 1: Usage from 0-9 Thousand Gallons (TG per quarter)
 - Tier 2: Usage above 9 TG per quarter
 - Sewer – Average Winter Quarter Billing for sewage consumption
 - Multi-family and Commercial water and sewer based on 100% on water meter readings.

Water/ Sewer Billing Rate Schedule	FY 2026 Adopted: July 1, 2025 – June 30, 2026	FY 2027 Adopted: July 1, 2026 – June 30, 2027
Residential:		
Water Base (\$/Quarter)	16.82	17.51
Water – Volumetric (per Thousand Gallons (TG)):		
Tier 1: 0-9 TG (\$/TG)	4.54	4.73
Tier 2: >9 TG (\$/TG)	7.27	7.57
Sewer Base (\$/ Quarter)	13.98	13.98
Sewer – Volumetric – Average Winter Quarter basis (\$/TG)	10.48	10.48
Multi-Family:		
Water Base (\$/Month)	12.01	12.50
Water – Volumetric (\$/TG)	5.40	5.62
Sewer Base (\$/Month)	9.93	9.93
Sewer – Volumetric (\$/TG)	10.48	10.48
Commercial:		
Water Base (\$/Month)	12.01	12.50
Water – Volumetric (\$/TG)	5.85	6.09
Sewer Base (\$/Month)	9.93	9.93
Sewer – Volumetric (\$/TG)	10.48	10.48

Water Service Connection Charge: This fee is paid by new water users for a physical connection and meter installation to the water system. The fee recovers 100 percent of personnel, materials, and equipment rental costs. The current fee ranges from \$5,295 for a 1-inch connection line with a

¾-inch meter up to \$8,300 for a 2-inch line with a 2-inch meter. Sizes 3-inch and above would be at cost based upon a quote per project. Set by County Code, Chapter 26; effective date July 1, 2025.

Meter Installation Charge: This fee is paid by developers which have established the water service connection to the system themselves and only require the County to install the meter. The adopted fees range from \$410 for a ¾-inch meter up to \$10,240 for an eight-inch meter. Adopted fee changes have a Set by County Code, Chapter 26; effective date July 1, 2025.

Sewage Treatment Charges: These charges are paid by neighboring jurisdictions (Fairfax County and the Cities of Falls Church and Alexandria). Consistent with memoranda of understanding that the County has signed with Fairfax County and the Cities of Falls Church and Alexandria, the neighboring jurisdictions are charged both for their share of costs associated with operating the County's sewage system as well as with making necessary capital improvements to it.

Water/Sewer Late Fee: The County imposes a six percent (6%) fee on any water and sewer charges if, 30 days after the billing date, there is an outstanding balance on the account. Set by County Code, Chapter 26; effective date July 1, 1992.

New Account Fee: This fee of \$40 is charged to new customers when they set up a new utilities account. Set by County Code, Chapter 26; effective date of July 1, 2025.

Discontinuation Fee: Fee to discontinue and disconnect a water service at the water main. Fee is \$500. Set by County Code, Chapter 26; effective date July 1, 2008.

Reactivation Fee: This \$25 fee is charged when the County turns on a customer's water service after it had previously been shut off either at the customer's request or for non-payment. Set by County Code, Chapter 26; effective date July 1, 1992.

Flow Test Fee: This \$300 fee is charged when developers request fire flow information necessary to do sprinkler system design. Set by County Code, Chapter 26; effective date July 1, 2008.

Hydrant Permit Fee: This fee is charged for a fire hydrant permit for three months or any portion thereof. The current fee is \$480 for three months. Set by County Code, Chapter 26; effective date July 1, 2025.

DFU Credit Inspection Fee: This fee is charged when developers request an inspection to certify the existing drainage fixture units (DFUs) at properties that will be demolished. The credit offsets the Infrastructure Availability Fees (IAF) that a developer will be charged for new construction DFUs. The fee is \$175 for inspections of 1-24 fixtures: \$275 for 25 plus fixtures. Set by County Code, Chapter 26; effective date July 1, 2008.

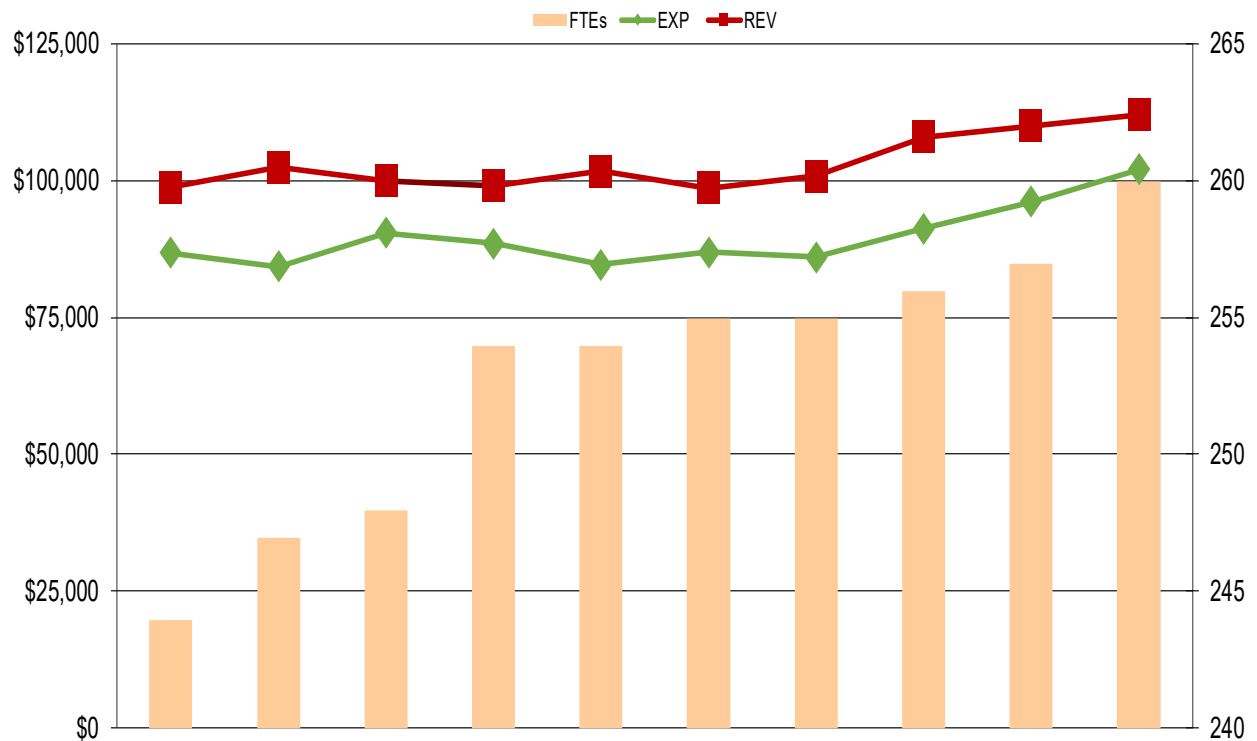
Pretreatment Fee: This fee is assessed on certain businesses that introduce pollutants into the sewer system, or "Significant Industrial Users," to recover the costs of the industrial pretreatment program, which ensures compliance with state and federal standards. Annual fee of \$1,560 plus \$3,640 for each monitoring point. Set by County Code, Chapter 26; effective date October 2, 2004.

Utility Marking Fee: This fee is charged to developers to have utility lines marked before construction begins. \$45 fee. Set by County Code, Chapter 22; effective date July 1, 2013.

Hazardous Household Material Fee/ Appliance Fee: This fee is charged for the safe disposal of household waste products that contain cathode ray tubes (CRTs). Fee is \$20 per television and \$15 per monitor. Set by County Code, Chapter 10; effective date April 30, 2005.

Infrastructure Availability Fee: This fee is charged to developers for adding new demand on the water and sewer systems, based on the number of drainage fixture units (DFUs) added to the system. DFUs are established by the Plumbing Code to service as a proxy for water usage and range from 5 DFUs for a full bathroom to ½ for a drinking fountain. For a renovation or tear-down, full credit is granted for any pre-existing DFUs. Revenues for this fee are accounted for in the Utilities Capital Pay-As-You-Go Fund. Fees are \$305 per DFU combined water and sewer service. For structures which have water-only service, the fee is \$120 per fixture. For structures with sewer-only service, the fee is \$185 per fixture. The fee has an effective date of July 1, 2025.

EXPENDITURE, REVENUE, AND FULL-TIME EQUIVALENT TRENDS



	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
\$ in 000s	Actual	Actual	Actual	Actual	Actual*	Actual*	Actual*	Actual*	Adopted Budget	Adopted Budget
EXP	\$90,478	\$88,442	\$84,674	\$86,909	\$85,993	\$91,229	\$99,411	\$105,107	\$106,096	\$103,845
REV	\$99,972	\$99,018	\$101,646	\$98,612	\$100,775	\$107,914	\$109,827	\$118,887	\$118,168	\$121,070
FTEs	243.95	246.95	247.95	253.95	253.95	254.95	254.95	255.95	256.95	259.95

The Utilities Fund is an enterprise fund, a self-supporting fund. The difference between the operating expense and revenues are typically attributable to the Transfers to Other Funds and/or may be a planned use of fund balance.

*Beginning in FY 2022, actual expenditures and revenues received reflect the first year of implementing new Governmental Accounting Standard Board (GASB) standards for Statement No. 87 on leases and Statement No. 96 for subscription-based software. See the County Government GASB Summary for department details in the front section of the budget book.

Fiscal Year	Description	FTEs
FY 2018	▪ Added a Contract Specialist (\$119,466), Engineering Technician (\$63,476), and a Trades Worker (\$59,743). ▪ Eliminated contractual equipment rental and operation costs (\$200,000). ▪ Eliminated FY 2017 one-time expenses (\$134,842). ▪ Decreased operating costs associated with asset management software (\$127,989). ▪ Decreased the annual expense for the maintenance and replacement of County vehicles (\$15,927). ▪ Added funding for one-time equipment for new FTEs (\$37,999), operating expenses associated with new FTEs (\$35,414). ▪ Debt service decreased due to repayment of General Obligation Bonds for various Utilities Fund capital projects (\$577,747) and repayment and refinancing of a portion of funds borrowed through the Virginia Wastewater Revolving Loan Fund for the Master Plan 2001 project at the Water Pollution Control Plant (WPCP) (\$64,000). ▪ Other expenses increased due to the higher overhead charges based on FY 2018 projections (\$23,284). ▪ Increased the water and sewer rate (\$2,443,503). ▪ Increased revenue for water discontinuation fees (\$10,000). ▪ Decreased revenue for sewage treatment charges from neighboring jurisdictions (\$311,269), water service connections (\$50,000), late fees (\$35,000), and utility marking fees (\$15,000).	3.00
FY 2019	▪ Added a Public Engagement Specialist (\$127,381). ▪ Decreased purchased water (\$800,000). ▪ Eliminated FY 2018 one-time expenses (\$37,999). ▪ Added funding for sewer preventative maintenance equipment (\$144,000), and the Trades Center optimization study (\$100,000). ▪ Increased the annual expense for the maintenance and replacement of County vehicles (\$18,301). ▪ Debt service decreased due to repayment of General Obligation Bonds for various Utilities Fund Capital projects and the repayment of a portion of funds borrowed through the Virginia Wastewater Revolving Loan Fund for the Master Plan 2001 project at the Water Pollution Control Plant (WPCP) (\$613,007). ▪ Other expenses increased due to higher overhead charges based on FY 2019 projections (\$343,061). ▪ Revenue decreased due to a projected decrease in sewage treatment charges from neighboring jurisdictions (\$454,147). ▪ Increased interest income (\$25,000).	1.00

Fiscal Year	Description	FTEs
	Fund Balance Utilized increased from the prior year by \$598,448 and reflects the planned drawdown of fund balance, consistent with the County's financial policies.	
FY 2020	- Transferred in three employees from the Solid Waste Bureau to support the consolidated Customer Service Office now budgeted within the Utilities Fund (\$285,154), offset by an increase in interdepartmental charges to the Solid Waste Bureau (DES-General Fund) to support the call center consolidation (\$289,110). - Transferred in a utility underground program coordinator position from the General Fund (\$165,956). - Added a Heating Ventilation and Air Conditioning (HVAC) Technician at the Plant (\$129,563). - Added two employees to expand Call Center hours (\$139,198). - Eliminated an Instrumentation supervisory position due to the consolidation of the Electrical and Instrumentation division at the Plant (\$135,195). - Reduced overtime and standby pay for tank cleaning efforts at the Water Pollution Control Plant (\$429,160). - Eliminated FY 2019 one-time expenses (\$105,220). - Eliminated HVAC preventative maintenance contractual activities (\$456,099), contractual changes for utility markings (\$94,000), budget reductions and reallocations as identified based on historical spending and operational needs (\$263,225), elimination of the lease payment budget due to equipment having been paid off (\$34,412). - Reduced the annual expense for maintenance and replacement of County vehicles (\$55,174). - Increased funding for new positions (\$22,005 one-time, \$62,549 ongoing), meter replacements (\$346,362), annual maintenance costs for the newly implemented billing information system (\$146,238), contractual increases (\$325,141), and an increase in various overhead line items which were transferred from the Solid Waste Bureau to support the consolidation of the call center (\$36,551). - Debt service decreased due to repayment of General Obligation Bonds for various Utilities Fund capital projects (\$517,970) and the repayment of a portion of funds borrowed through the Virginia Wastewater Revolving Loan Fund for the Master Plan 2001 project at the Water Pollution Control Plant (WPCP) (\$272,437). - Other expenses increased due to higher overhead charges based on FY 2020 projections (\$483,729), offset by a decrease of Bozman Government Center rent (\$74,401). - Intra-county revenue increased based on historic trend analysis of water and sewer revenue from county departments and the increase in the water and sewer rate (\$75,000).	3.00 1.00 1.00 2.00 (1.00)

Fiscal Year	Description	FTEs
	- Revenues increased due to the adopted water and sewer rate increase (\$973,399). - Increased revenue for sewage treatment charges from neighboring jurisdictions (\$529,147). - Increased miscellaneous revenues (\$14,500). - Fund Balance Utilized decreased from the prior year by \$1,579,039 and reflects the continued drawdown of fund balance, as planned, and consistent with the County's financial policies.	
FY 2021	- Salaries increased due to job family studies for trades and planners (\$738,518). - Increased charges to the Solid Waste Bureau (DES-General Fund) to pay their pro-rata share of the Customer Services Office (\$13,754). - Increased funding for purchased water (\$900,000), chemicals (\$201,150), biosolids hauling (\$78,315), and various contracts (\$16,130), projected demand for utility markings (\$30,000), budget reallocations as identified based on historical spending and operational needs (\$20,866). - Added one-time funding for large valve inspections (\$300,000). - Eliminated FY 2020 one-time expenses (\$22,005), annual maintenance costs for the decommissioned billing information system (\$32,425). - Decreased the annual expense for maintenance and replacement of County vehicles (\$30,796). - Debt service decreased due to repayment of General Obligation Bonds for various Utilities Fund capital projects (\$31,211). - Other expenses increased for the contingency due to the reclassification of positions identified to be substantially below comparative pay studies (\$414,117), fund-wide benefit changes (\$14,095), higher overhead charges based on FY 2021 projections (\$176,181), and consultant funding (\$18,110), partially offset by the elimination of Bozeman Government Center rent due to relocation of the Customer Services Office (\$59,059). - Intra-county revenue increased based on historic trend analysis of water and sewer revenue from county departments and the increase in the water and sewer rate (\$100,000). - Revenues increased due to the adopted water and sewer rate increase (\$1,521,958). - Increased revenue for sewage treatment charges from neighboring jurisdictions (\$100,000), interest income (\$50,000), projected demand for utility marking fees (\$20,000), and miscellaneous revenues (\$31,512). - Fund balance utilized decreased from the prior year by \$520,961 and reflects the current deficit in the 90-day operating reserve. There is a planned addition to the reserve of \$1,000,000 in FY 2021.	
FY 2022	The County Board added funding for a one percent merit pay adjustment, a five percent increase in the range, and an increase to the one-time bonus for staff from \$500 to approximately \$900.	

Fiscal Year	Description	FTEs
	▪ Personnel increased primarily due to the adjustments to salaries resulting from job family studies, the addition of a Design Engineer at the Water Pollution Control Bureau (\$118,174), and the addition of a Service Assistant at the Customer Services Office (\$74,257). ▪ Debt service decreased due to repayment of General Obligation Bonds for various Utilities Fund capital projects (\$809,836) and the refinancing of VRA loans (\$369,285). ▪ Other expenses decreased due to the reclassification of positions identified to be substantially below comparative pay studies being allocated out to the personnel of affected lines of business from the contingent account (\$1,106,331) and slightly lower overhead charges based on FY 2022 projections (\$34,854). ▪ Intra-county revenue decreased based on the current trend of lower County facility occupancy and water consumption (\$125,000). ▪ Based on the results of the Water and Wastewater Rate Study (2021), the County modified the water and sewer rate structure beginning January 1, 2022. The new rate structure adopted effective January 1, 2022, includes: ○ Customer classes: residential, multi-family, and commercial ○ Base charge per billing cycle for each service (water and sewer) ○ Residential – ▪ Tiered water usage: • Tier 1: Usage from 0-9 Thousand Gallons (TG per quarter) • Tier 2: Usage above 9 TG per quarter ▪ Sewer – Average Winter Quarter Billing for sewage consumption ○ Multi-family and Commercial water and sewer based on 100% on water meter readings. ▪ Revenues increased due to the adopted water and sewer rate increase (\$1,158,258), water service connection fees increase due to an adopted fee increase (\$260,000), partially offset by a decrease in interest income (\$50,000).	2.00
FY 2023	▪ The County Board approved an additional one percent merit pay adjustment for a total increase of 5.25 percent, increased the pay-for-performance budget by an additional 0.5 percent, and increased the pay range movement to five percent. Additional compensation changes approved by the County Board include an optional one-time cash-out of 40 hours of compensation time for those with balances of 80 or more, a one-time increase in shift differential pay from \$0.75 to \$1.00 per hour for the B shift and from \$1.00 to \$1.30 per hour for the C shift, and a one-time increase in language premium from \$0.69 to \$0.92 per hour. ▪ Salaries increased due to the Engineering job family study (\$170,610), and a one-time bonus (\$300,000). ▪ Total FTE count decreased by 1 FTE due to the transfer of a warehouse technician position to Transportation Engineering & Operations (DES-General Fund) due to organizational needs. ▪ Added funds for one-time costs to perform a water service line material inventory (\$475,000), one-time cost to upgrade replacements in the	(1.00)

Fiscal Year	Description	FTEs
	County fleet to electric vehicles (EV) (\$120,792), and the one-time cost for an electric van and charging infrastructure at the Water Pollution Control Plant (\$68,000). ▪ Increased funding for purchased water (\$250,000). ▪ Increased the annual expense for maintenance replacement of County vehicles (\$127,226). ▪ Eliminated FY 2022 one-time expenses (\$305,800). ▪ Debt service decreased due to refinancing and repayment of General Obligation Bonds for various Utilities Fund capital projects (\$1,188,629). ▪ Other expenses increased due to overhead charges (\$730,263). ▪ Intra-county revenue was transferred to water and sewer customer receipt revenue in FY 2023 due to changes implemented from the recently completed water-sewer rate study (\$900,000). ▪ Revenues increased due to the adopted water and sewer rate increase (\$2,127,578) and miscellaneous revenues (\$64,150). ▪ Lease revenue decreased due to the expiration of Lee Pumping Station lease agreements (\$121,680).	
FY 2024	▪ Transferred Sewer Maintenance staff (\$186,865) to the Stormwater Management Fund due to organizational needs. ▪ Added a Customer Service Representative (\$88,232) in the Customer Service Office and a Warehouse Technician position (\$74,652) at the Water Pollution Control Bureau (WPCB). ▪ Salaries increased due to administrative job family studies (\$68,660), and one-time \$2,000 (gross) employee bonuses (\$636,752). ▪ Increased costs for WPCB chemicals (\$808,311), purchased water (\$300,000), water meters and other operating equipment at Water, Sewer, Streets Bureau (\$300,000), biosolids hauling and disposal (\$142,000), and contracted services (\$70,286). ▪ Added funding for one-time cost for the billing information system upgrade (\$100,000). ▪ Eliminated FY 2023 one-time expenses (\$663,792). ▪ Reduced expenses based on projected electricity rebate associated with the Maplewood solar farm (\$611,842). ▪ Decreased the annual expense for maintenance replacement of County vehicles (\$347,044). ▪ Debt service increased based on the current repayment schedule of General Obligation Bonds for various Utilities Fund capital projects (\$595,546). ▪ Other expenses increased primarily due to overhead charges (\$646,750). ▪ The Board adopted a water and sewer rate increase (\$1,691,743). ▪ Increased sewage treatment charges from neighboring jurisdictions (\$200,000), utility marking fees (\$35,000). ▪ Decreased interest income (\$25,000). ▪ Decreased lease revenue based on the expiration of Lee Pumping station lease agreements (\$13,120).	(2.00) 2.00

Fiscal Year	Description	FTEs
FY 2025	▪ Transferred in a Management and Budget Specialist from the DES General Fund offset by a reduction in the associated staff charge-out (net increase of \$34,705). ▪ Salary adjustments resulting from the Finance, Accounting and Administrative job family studies (\$25,492), and adjustments to staff charge outs due to adopted budget reductions (\$54,613). ▪ Increased costs for electricity (\$1,131,589), Water Pollution Control Bureau chemicals (\$962,589), purchased water (\$820,000), contracted services (\$268,950), software maintenance (\$97,500), water meters and other operating equipment at Water, Sewer, Streets Bureau (\$75,000), adjustments to the annual expense for maintenance replacement of County vehicles (\$152,220), and one-time funding for training (\$25,000). ▪ Increased debt service based on the current repayment schedule (\$68,199) and the issuance of new General Obligation bonds in 2024 (\$1,091,087) for various Utilities Fund capital projects. ▪ Increase overhead charges (\$262,842). ▪ The board adopted a water and sewer rate increase (\$2,611,728). ▪ Increased sewage treatment charges from neighboring jurisdictions (\$487,990). ▪ Increased revenue from the Lee Pumping Station lease agreement renewal (\$42,400). ▪ Increased utility marking fees (\$35,000). ▪ Increased interest income (\$30,000) and late fees (\$15,000). ▪ Decreased the Capital transfer due to the planned mix of funding strategies for the capital program (\$5,317,000). ▪ Adjusted Auto Fund transfer based on elimination of the FY 2024 one-time amount (\$539,520), the FY 2025 transfer for heavy equipment (\$311,541) and the conversion of electric vehicles (\$99,876).	1.00
FY 2026	▪ Added a Training Coordinator at the Water Pollution Control Plant (\$152,845). ▪ Increased costs for electricity and other utilities (\$766,689), purchased water (\$835,000), and contracted services (\$306,451). ▪ Adjusted the annual expense for maintenance and replacement of County vehicles (\$278,038). ▪ Added a large water meter testing program at Water, Sewer, Streets Bureau (\$100,000). ▪ Added one-time funding for equipment for the two valve exercise team trucks (\$200,000). ▪ Added ongoing funding for the maintenance and replacement of the valve equipment (\$18,000). ▪ Added operating costs associated with the implementation of Advanced Metering Infrastructure (AMI) pilot (\$21,132). ▪ Added costs associated with the Training Coordinator position (\$1,800 on-going and \$1,500 one-time).	1.00

Fiscal Year	Description	FTEs
	▪ Other expenses increased due to overhead charges (\$528,988). ▪ Debt service increased based on the current repayment schedule (\$14,517) and the issuance of new General Obligation bonds in 2025 (\$945,535) for various Utilities Fund capital projects. ▪ The board adopted the following fee changes: ○ Water and sewer rate increase (\$4,008,355); ○ Increased water connection fees (\$230,000); ○ Increased meter installation fees (\$5,000); ○ Increased new account fee (\$60,000); ○ Increased fire hydrant fee (\$2,700); and ○ Increased sewage treatment fee from neighboring jurisdictions (\$462,010). ▪ Increased interest income (\$170,000). ▪ Increased revenue from the Lee Pumping Station lease agreement renewal (\$2,760). ▪ Increased the capital transfer based on the planned mix of funding strategies for the capital program (\$2,211,000). ▪ Decreased the auto fund transfer for the conversion of electric vehicles (\$285,179).	
FY 2027	▪ Added a Control System Technician at the Water Pollution Control Plan (\$123,394). ▪ Added an Assistant Operating Engineer – Water at Water, Sewer, Streets (\$175,348). ▪ Transferred in a Control Center Technician at Water, Sewer, Streets from the Department of Environmental Services Operating Fund to the Utilities Fund (\$112,112). ▪ Increased expenses for purchased water (\$655,000), chemical costs (\$388,434), and contracted services (\$262,728). ▪ Adjusted the annual expense for maintenance and replacement of County vehicles (\$141,392) and added funds for an additional vehicle to serve as a mobile office for the new Control Center Technician at the Water Pollution Control Bureau (\$51,830 one-time). ▪ Increased utility charges (\$37,067). ▪ Increased overhead charges (\$2,038,451). ▪ Debt service decreased based on the current repayment schedule (\$8,550,514), partially offset by the issuance of new General Obligation bonds in 2026 (\$1,186,410) for various Utilities Fund capital projects. ▪ The County Board adopted a water and sewer rate increase (2,439,945). ▪ Additionally, revenue increased due to: ○ New account fee revenue (\$25,000); ○ Sewage treatment charges from neighboring jurisdictions (\$421,922);	1.00 1.00 1.00

Fiscal Year	Description	FTEs
	○ Lee Pumping Station lease agreement renewal (\$2,820); ○ Utility marking revenue (\$10,000); and ○ Water sewer engineering fees (\$2,300). ▪ Increased the capital transfer due to the planned mix of funding strategies for the capital program (\$6,931,000). ▪ Decreased the auto fund transfer for the removal one-time electric vehicle conversion costs (\$126,238) and a one-time transfer for heavy equipment replacement costs (\$90,396).	

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Our Mission: To provide safe off-street parking at competitive rates for visitors to retail establishments and office workers in the Ballston area

BALLSTON PUBLIC PARKING GARAGE SUMMARY

- Provide oversight to the parking contractor managing the day-to-day operations of the parking garage to ensure compliance with the County's mandate to provide a user-friendly public facility servicing the daily commuters, visitors to the mall, and the office workers in the Ballston area.
- Coordinate with Ballston Public Parking Garage stakeholders and the Facility Maintenance Bureau on issues relating to garage operations and maintenance, construction, safety, and parking rates. Implement new policies and procedures to improve overall operations and at the same time reduce expenses and generate parking revenue to sustain the desired level of operational standards.

SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted expenditure budget for the Ballston Public Parking Garage fund is \$4,889,243, an eight percent increase from the FY 2026 adopted budget. The FY 2027 adopted budget reflects:

- ↑ Non-personnel increases due to garage management costs and contractual services (\$196,903).
- ↑ Capital construction increases \$150,000. Capital Construction will be used towards funding the removal and design of replacing the garage façade and implementing projects identified in the facility condition assessment. These projects will be prioritized during the FY 2027 – FY 2036 capital improvement planning process.
- ↑ Real estate taxes increase by \$16,793.
- ↑ Based on FY 2025 and FY 2026 actuals, FY 2027 parking revenue is expected to increase by six percent over FY 2026.

PROGRAM FINANCIAL SUMMARY

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	-	-	-	-
Non-Personnel	\$1,973,713	\$2,019,181	\$2,216,084	10%
Capital Construction	321,468	2,050,000	2,200,000	7%
Property Taxes	452,180	456,366	473,159	4%
Debt Service	-	-	-	-
Total Expenditures	2,747,361	4,525,547	4,889,243	8%
Parking Revenue	3,195,185	3,162,000	3,345,818	6%
Total Revenues	3,195,185	3,162,000	3,345,818	6%
Change in Fund Balance	\$447,824	(\$1,363,547)	(\$1,543,425)	13%
Permanent FTEs	-	-	-	-
Temporary FTEs	-	-	-	-
Total Authorized FTEs	-	-	-	-

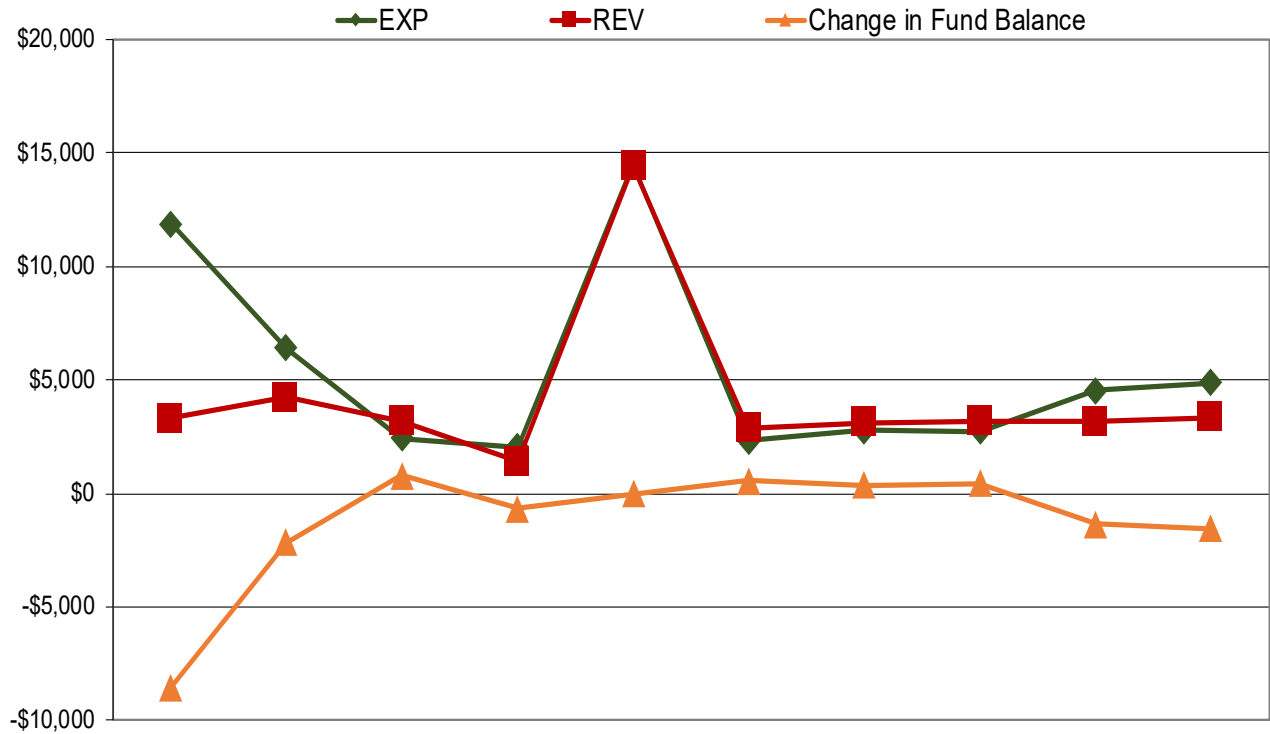
**BALLSTON PUBLIC PARKING GARAGE FUND
FUND STATEMENT**

	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 RE-ESTIMATE	FY 2027 ADOPTED
ADJUSTED BALANCE, JULY 1				
Debt Service Reserve Fund ¹	\$629,453	-	-	-
Economic Stability Reserve ²	779,469	\$775,000	\$798,796	\$869,550
Maintenance Reserve	641,635	1,312,624	1,699,584	1,581,484
TOTAL BALANCE	2,050,557	2,087,624	2,498,381	2,451,034
REVENUE				
Parking Revenue	3,195,185	3,162,000	3,478,200	3,345,818
TOTAL REVENUE	3,195,185	3,162,000	3,478,200	3,345,818
TOTAL REVENUE & BALANCE	5,245,742	5,249,624	5,976,581	5,796,852
EXPENSES				
Garage Operations	2,485,253	2,475,547	2,475,547	2,689,243
Capital Replacement	262,109	2,050,000	1,050,000	2,200,000
Debt Repayment and Debt Service	-	-	-	-
TOTAL EXPENSES	2,747,361	4,525,547	3,525,547	4,889,243
BALANCE, JUNE 30				
Debt Service Reserve Fund ¹	-	-	-	-
Economic Stability Reserve ²	798,796	724,077	869,550	886,941
Maintenance Reserve	1,699,584	-	1,581,484	369,114
TOTAL BALANCE	\$2,498,381	\$724,077	\$2,451,034	\$907,609

¹ The Debt Service Reserve Fund is a usual and customary revenue bond requirement in order to provide additional assurance to bond holders. Beginning in FY 2019, the debt service reserve includes funding for a portion of the Ballston Quarter CDA debt service due and payable in the following fiscal year. Debt service is only paid if revenues are available in excess of required reserves.

² An economic stability reserve equivalent to three months of annual parking revenues will be established to address potential revenue variability. Any draws upon this reserve will be replenished within the subsequent three fiscal years.

EXPENDITURE AND REVENUE TRENDS



	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
\$ in 000s	Actual	Actual	Actual	Actual	Actual*	Actual	Actual	Actual	Adopted Budget	Adopted Budget
EXP	\$11,872	\$6,402	\$2,416	\$2,059	\$14,487	\$2,333	\$2,770	\$2,747	\$4,526	\$4,889
REV	\$3,312	\$4,233	\$3,185	\$1,409	\$14,457	\$2,876	\$3,118	\$3,195	\$3,162	\$3,346
Change in Fund Balance										
	-\$8,560	-\$2,169	\$769	-\$650	-\$30	\$543	\$348	\$448	-\$1,364	-\$1,543

* FY 2022 actual expenditures and revenues received reflect the first year of implementing new Governmental Accounting Standard Board (GASB) standards for Statement No. 87 on leases and Statement No. 96 for subscription-based software. Both non-personnel expenses and revenues include \$12,303,699 for these GASB standards. See the County Government GASB Summary for department details in the front section of the budget book.

Fiscal Year	Description	FTEs
FY 2018	▪ Non-personnel decreased due to the garage management and other contractual services (\$168,520), custodial services (\$215,630), and fuel (\$979), partially offset by increased office supplies (\$3,648). ▪ Capital Construction decreased due to the elimination of the one-time contribution as part of the Ballston Quarter redevelopment and a decrease of available funds for capital constructions projects (\$4,631,098). ▪ Debt service increased by \$3,329,800 to make final payments to retire revenue bonds. ▪ Revenues decreased by \$318,376 due to loss of tenants during mall redevelopment.	
FY 2019	▪ Non-personnel increased primarily due to the garage management and other contractual services (\$121,226), repairs and maintenance (\$126,000), and materials and supplies (\$8,400), partially offset by decreased consultants (\$120,000) and signage (\$80,000). ▪ Capital Construction decreased due to the planned completion of the garage improvements in FY 2018 (\$1,344,044). ▪ Debt service decreased by \$4,904,100 after the revenue bonds were redeemed in full on August 1, 2017. ▪ Revenues increased by \$1,290,029 due to completion of the mall redevelopment in November 2018 and a planned increase in parking utilization.	
FY 2020	▪ Increased materials and supplies (\$41,600). ▪ Decreased garage management costs and other contractual services (\$33,068). ▪ Capital Construction increased due to ongoing garage improvements as outlined in the Adopted FY 2019 – FY 2028 CIP (\$1,000,000). ▪ Property taxes increased \$75,050 due to an increase in the property assessment. ▪ Debt service increased by \$577,178 due to the first payment of the Series 2017A and Series 2017B Ballston Quarter CDA bonds. A portion of these bonds was issued for improvements to the garage and will be paid from available revenues. ▪ Revenues decreased by \$389,700 due to the delayed completion of Ballston Quarter and a phased opening of new restaurants and businesses.	
FY 2021	▪ Increased materials and supplies (\$6,300). ▪ Increased garage management costs and other contractual services (\$61,000). ▪ Property taxes increased \$18,753 due to an increase in the property assessment. ▪ Capital construction decreased by \$222,375 due to completion of garage improvements related to the Ballston Quarter redevelopment.	

Fiscal Year	Description	FTEs
	Revenue increased by \$50,910 due to the completion of Ballston Quarter and an increase in daily and monthly parking utilization.	
FY 2022	- Non-personnel decreased due to reduced garage management costs (\$210,343) and maintenance and consultant costs (\$18,600). In FY 2021 and FY 2022 the County implemented cost saving measures at the garage, which includes reducing contracted security presence from two to one person between 7 AM and 11 PM and reducing contracted cleaning services. - Capital construction decreased \$800,000 due to lower projected revenues available for ongoing capital needs. - Property taxes increased \$15,297 due to an increase in the property assessment. - Debt service increased \$15,883. - Revenues decreased by \$1,344,310 due to the ongoing effects of COVID-19 and decreased retail activity at Ballston Quarter. - Due to the negative impacts of COVID-19 on revenue it is projected that the Economic Stability Reserve will need to be utilized in FY 2021 and FY 2022 to fund the operations of the garage. The County is required to pay back the reserve within three years. If revenues are worse than expected in FY 2022 or there is an unanticipated capital maintenance need at the garage, the County may need to borrow funds from the Ballston Garage 8th Level Fund.	
FY 2023	- Non-personnel increased due to garage management costs (\$67,486), contractual services (\$45,200), and material and supplies (\$5,800). - Capital construction increased \$300,000 to fund the next phase of repairs including stormwater improvements to address current flooding issues. - Debt service increased by \$12,184. - Real estate taxes increased by \$13,680. - Revenues increase by \$310,415 due to projected parking revenue. - Due to the negative impacts of the COVID-19 pandemic on revenue, the Economic Stability Reserve is again projected to be utilized in FY 2023 to fund garage operations. The County is required to pay back the reserve within three years. If revenues are under budget in FY 2023 or there are unanticipated capital maintenance needs at the garage, the County may borrow funds from the Ballston Garage 8th Level Fund or make further operational adjustments to manage expenses.	
FY 2024	- Non-personnel increased due to garage management costs (\$18,960) and contractual services (\$26,106). - Capital construction increased \$124,000 to fund upgrades for equipment within the garage. - Real estate taxes decreased by \$99,023. - Debt service decreased by \$265,023.	

Fiscal Year	Description	FTEs
	Due to the negative impacts of the COVID-19 pandemic on revenue, the Economic Stability Reserve is projected to be utilized in FY 2024 to fund garage operations. The County is required to pay back the reserve within three years. If revenues are under budget in FY 2024 or there are unanticipated capital maintenance needs at the garage, the County may borrow funds from the Ballston Garage 8th Level Fund or make further operational adjustments to manage expenses.	
FY 2025	- Decreased garage management costs (\$156,003) and contractual services (\$62,953). - Decreased capital construction costs due to reduced funding for ongoing capital needs (\$124,000). - Real estate taxes increased by \$76,243. - Debt service increased by \$289,231.	
FY 2026	- Increased garage management costs and contractual services (\$129,513). - Increased capital construction costs due to the removal and design of replacing the garage façade and a condition assessment of the garage (\$1,550,000). - Real estate taxes increased by \$56,366. - Debt service decreased by \$629,453. - Parking revenue increased by \$179,851.	
FY 2027	- Increased garage management costs and contractual services (\$196,903). - Increased capital construction costs due to the removal and design of replacing the garage façade and projects implementation identified in the facility condition assessment (\$150,000). - Real estate taxes increased by \$16,793.	



Our Mission: To provide safe off-street parking at competitive rates for visitors to retail establishments, the MedStar Capitals Iceplex, and office workers in the Ballston area

BALLSTON PUBLIC PARKING GARAGE – EIGHTH LEVEL SUMMARY

- Provide parking for the MedStar Capitals Ice Rink and Ballston Quarter.
- Revenue from 8th level covers operation and maintenance costs.

SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted budget for the Ballston Public Parking Garage Eighth Level is \$1,055,861, a two percent increase from the FY 2026 adopted budget. The FY 2027 adopted budget reflects:

- ↑ Non-personnel expenses increase due to higher telephone (\$69), maintenance repair (\$6,548), real estate taxes (\$7,438), and contractual services (\$5,015), and an increase in supplies and credit card fees (\$6,400).
- ↑ Parking revenue is expected to increase based on FY 2026 year to date actuals (\$15,198).

PROGRAM FINANCIAL SUMMARY

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	-	-	-	-
Non-Personnel	\$159,770	\$280,391	\$305,861	9%
Capital Construction	-	750,000	750,000	-
Total Expenditures	159,770	1,030,391	1,055,861	2%
Fees	399,866	387,600	402,798	4%
Total Revenues	399,866	387,600	402,798	4%
Change in Fund Balance	\$240,096	(\$642,791)	(\$653,063)	2%
Permanent FTEs	-	-	-	
Temporary FTEs	-	-	-	
Total Authorized FTEs	-	-	-	

**BALLSTON PUBLIC PARKING GARAGE - EIGHTH LEVEL
OPERATING STATEMENT**

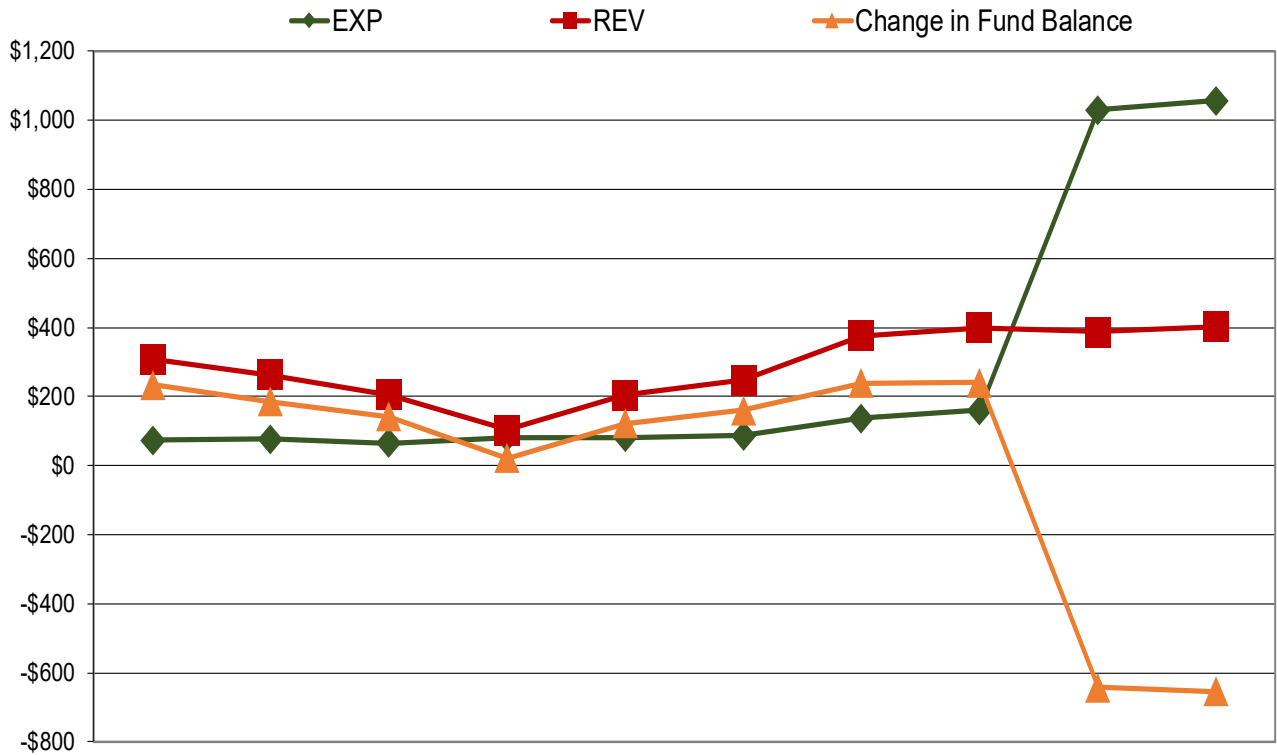
	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 RE-ESTIMATE	FY 2027 ADOPTED
BALANCE, JULY 1				
Construction Reserve	\$2,079,734	\$2,298,197	\$2,319,830	\$2,151,122
Operating Reserve	40,000	40,000	40,000	40,000
TOTAL BALANCE	2,119,734	2,338,197	2,359,830	2,191,122
REVENUE				
Parking Revenue	399,866	387,600	361,292	402,798
TOTAL REVENUE	399,866	387,600	361,292	402,798
TOTAL REVENUE & BALANCE	2,519,600	2,725,797	2,721,122	2,593,920
EXPENSES				
Eighth Level Garage Operations	159,770	280,391	280,000	305,861
Eighth Level Capital Expense	-	750,000	250,000	750,000
TOTAL EXPENSES	159,770	1,030,391	530,000	1,055,861
BALANCE, JUNE 30				
Construction Reserve	2,319,830	1,655,406	2,151,122	1,498,059
Operating Reserve	40,000	40,000	40,000	40,000
TOTAL BALANCE	\$2,359,830	\$1,695,406	\$2,191,122	\$1,538,059

A portion of the fund balance will be reserved for capital expenses in the garage and a portion of the balance will be retained as an operating reserve.

BALLSTON PUBLIC PARKING GARAGE – 8TH LEVEL FUND

TEN-YEAR HISTORY

EXPENDITURE AND REVENUE TRENDS



	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Adopted Budget
EXP	\$73	\$77	\$65	\$81	\$81	\$86	\$137	\$160	\$1,030	\$1,056
REV	\$307	\$263	\$206	\$103	\$203	\$247	\$376	\$400	\$388	\$403
Change in Fund Balance	\$234	\$186	\$141	\$22	\$122	\$161	\$239	\$240	-\$642	-\$653

Fiscal Year	Description	FTEs
FY 2018	- Non-personnel expenses decreased due to the lower cost of contractual services (\$31,990) and office supplies (\$1,178), partially offset by an increase in custodial supplies (\$13,090). - Revenue decreased due to the renovation of the mall (\$15,502).	
FY 2019	- Non-personnel expenses decreased primarily due to lower custodial supply costs (\$3,200). - Decrease in capital construction due to completion of garage repairs and improvements in FY 2018 (\$1,000,000). - Revenue increased due to the completion of mall renovations and forecasted increases in parking (\$15,000).	
FY 2020	- Decreased cost for custodial supplies (\$15,000). - Increased real estate taxes (\$5,400) and garage management and other contractual services (\$5,910). - Revenue increased due to completion of mall renovations and forecasted increases in parking (\$1,800).	
FY 2021	- Increased maintenance and repairs (\$6,000) and real estate taxes (\$1,175). - Revenue decreased due to decreases in parking fee revenue (\$22,860).	
FY 2022	- Decreased contractual services (\$4,234) partially offset by an increase in real estate taxes (\$1,505). - Revenue decreased due to impact of the COVID-19 pandemic and the projected decrease in parking (\$39,890).	
FY 2023	- Non-personnel expenses increased due to contractual services (\$15,763), material and supplies (\$4,620) adjustments, and an increase in real estate taxes (\$888). - Revenue decreased due to the projected decrease in parking due to the ongoing impact of the COVID-19 pandemic (\$6,270).	
FY 2024	Non-personnel expenses increased due to contractual services (\$17,980) and garage management costs (\$12,000).	
FY 2025	- Non-personnel expenses decreased due to lower maintenance repair costs (\$7,894), lower office supplies (\$3,960), offset by an increase in contractual services (\$7,530). - Revenue increased due to increased parking utilization projected based on prior year actuals (\$42,784).	

Fiscal Year	Description	FTEs
FY 2026	- Non-personnel expenses increased due to higher telephone and communication (\$1,415), maintenance repair cost (\$14,546), higher supplies and credit card fees (\$24,379), higher real estate taxes (\$3,606), and an increase in contractual services (\$100,294). - Capital construction increased \$750,000 related to a repair project on the 8th level of the garage to repair broken and cracked expansion joints. - Parking revenue increased based on FY 2025 year to date actions (\$150,436).	
FY 2027	- Non-personnel expenses increased due to higher telephone (\$69), maintenance repair (\$6,548), real estate taxes (\$7,438), and contractual services (\$5,015), and an increase in supplies and credit card fees (\$6,400). - Parking revenue increased based on FY 2026 year to date actions (\$15,198).	

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Our Mission: To set the standard for excellence in public service by providing consistent quality and timely permitting, plan review, and inspection services both in building construction and zoning.

DEVELOPMENT FUND SUMMARY

The fee-supported units that comprise the CPHD Development Fund are the Zoning Division: Policy, Research, and Information Management; Counter Services; Zoning Enforcement; Zoning Plan Review; and Board of Zoning Appeals; and the following sections of the Inspection Services Division: Construction Permit Administration Services, Construction Field Inspection Services, and Construction Plan Review Services.

SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted expenditure budget for the CPHD Development Fund is \$27,273,087 a one percent decrease under the FY 2026 adopted budget. The FY 2027 adopted budget reflects:

- ↑ Personnel increases primarily due to employee salary increases, an increase in the retirement contributions based on current actuarial projections, and an increase in chargeouts for inter-departmental services (\$69,217).
- ↓ Non-personnel decreases due to a decrease in the indirect payment to the General Fund (\$349,726), rent adjustments (\$581,182), and adjustments to the annual expense for maintenance and replacement of County vehicles (\$1,533).
- ↑ Revenue increases due to changes in fees (\$1,000,407), partially offset by a decrease to the General Fund Transfer In (\$241,423).

FINANCIAL SUMMARY

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	\$18,033,617	\$17,934,983	\$18,601,202	4%
Non-Personnel	6,933,506	9,604,326	8,671,885	-10%
Total Expenditures	24,967,123	27,539,309	27,273,087	-1%
Transfer In from General Fund	-	1,734,821	1,493,398	-14%
Fees	18,804,031	28,439,617	29,440,024	4%
Total Revenues	\$18,804,031	\$30,174,438	\$30,933,422	3%
Permanent FTEs	128.00	128.00	128.00	
Temporary FTEs	8.00	5.00	5.00	
Total Authorized FTEs	136.00	133.00	133.00	

Expenses & Revenues by Line of Business

	FY 2025 Actual Expense	FY 2026 Adopted Expense	FY 2027 Adopted Expense	% Change '26 to '27	FY 2027 Adopted Revenue	FY 2027 Change in Fund Balance
Policy, Research and Information Mgmt.	\$2,035,241	\$1,855,001	\$2,140,193	15%	\$5,782,912	\$3,642,719
Counter Services	903,051	922,859	936,356	1%	-	(936,356)
Zoning Enforcement	887,580	773,849	859,489	11%	-	(859,489)
Zoning Plan Review	1,064,000	1,098,048	1,116,840	2%	-	(1,116,840)
Board of Zoning Appeals	323,731	441,156	466,210	6%	-	(466,210)
Construction Permit Admin. Services	10,907,694	12,724,776	11,911,886	-6%	25,150,510	13,238,624
Construction Field Inspection Services	4,602,993	5,189,758	5,337,220	3%	-	(5,337,220)
Construction Plan Review Services	4,223,161	4,533,862	4,504,893	-1%	-	(4,504,893)
Total	\$24,967,123	\$27,539,309	\$27,273,087	-1%	\$30,933,422	\$3,660,335

Authorized FTEs by Line of Business

	FY 2026 FTEs Adopted*	FY 2027 Permanent FTEs Adopted	FY 2027 Temporary FTEs Adopted	FY 2027 Total FTEs Adopted
Policy, Research and Information Management	9.00	10.00	-	10.00
Counter Services	10.00	8.00	2.00	10.00
Zoning Enforcement	7.00	7.00	-	7.00
Zoning Plan Review	10.00	10.00	-	10.00
Board of Zoning Appeals	3.00	3.00	-	3.00
Construction Permit Admin. Services	36.00	32.00	3.00	35.00
Construction Field Inspection Services	33.00	33.00	-	33.00
Construction Plan Review Services	25.00	25.00	-	25.00
Total	133.00	128.00	5.00	133.00

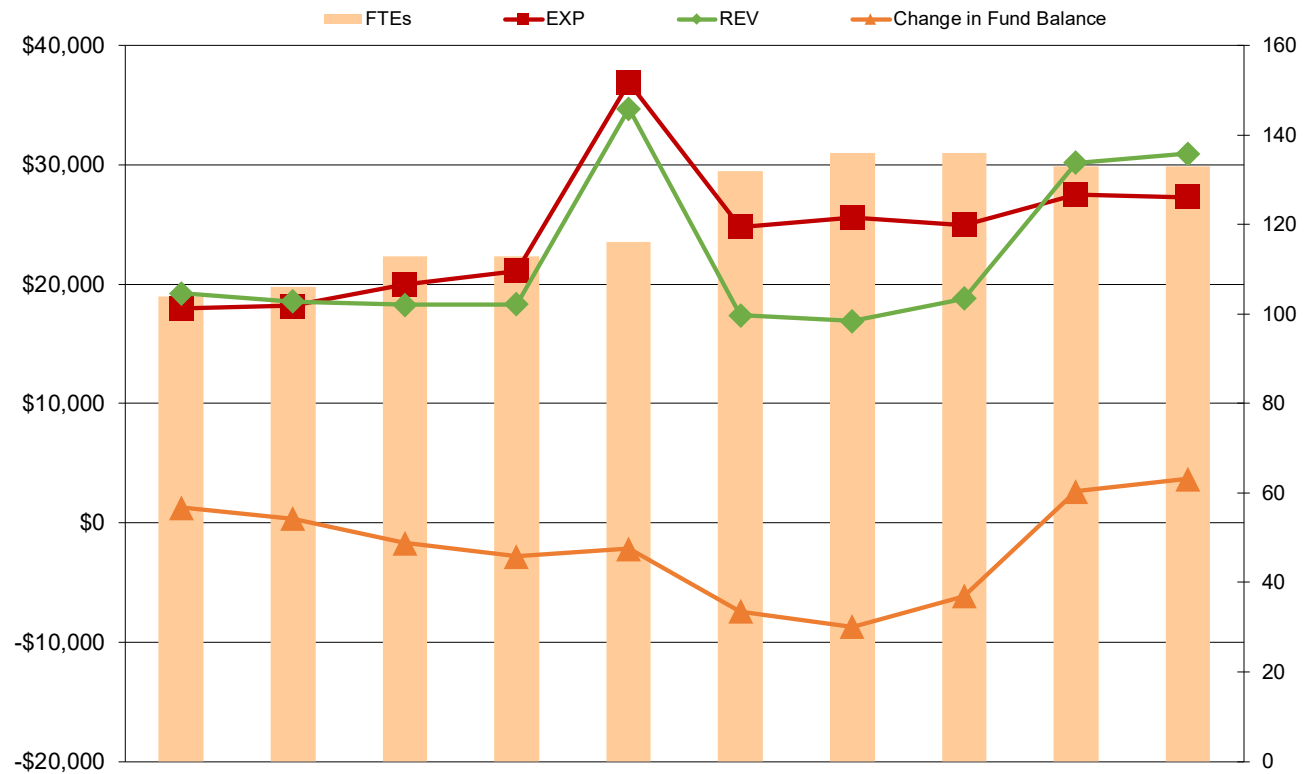
* FY 2026 Adopted FTE count includes temporary FTEs in Policy, Research, and Information Management (1.00), Counter Services (3.00), Zoning Plan Review (1.00), Construction Permit Admin. Services (2.00), and Construction Field Inspection Services (1.00)

CPHD Development Fund
Fund Statement

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Re-estimate	FY 2027 Adopted
ADJUSTED BALANCE, JULY 1				
Contingent Fund Reserve	(\$5,346,791)	(\$13,312,804)	(\$11,509,883)	(\$3,729,034)
Capital Reserve	-	-	-	-
TOTAL BALANCE	(5,346,791)	(13,312,804)	(11,509,883)	(3,729,034)
REVENUE				
Fees	18,804,031	28,439,617	30,328,201	29,440,024
Transfer in from General Fund	-	1,734,821	1,734,821	1,493,398
TOTAL REVENUE	18,804,031	30,174,438	32,063,022	30,933,422
TOTAL REVENUE & BALANCE	13,457,240	16,861,634	20,553,139	27,204,388
EXPENSES				
Personnel	18,033,617	17,934,983	17,088,030	18,601,202
Non-personnel	6,933,506	9,604,326	7,194,143	8,671,885
TOTAL EXPENSES	24,967,123	27,539,309	24,282,173	27,273,087
BALANCE, JUNE 30	(11,509,883)	(10,677,675)	(3,729,034)	(68,699)
Contingent Fund Reserve	(11,509,883)	(10,677,675)	-	-
Capital Reserve	-	-	-	-
TOTAL BALANCE	(\$11,509,883)	(\$10,677,675)	(\$3,729,034)	(\$68,699)

- Beginning in FY 2023, development activity began to slow while expenses continued to rise. The Development Fund utilized reserve funds to offset lower revenue receipts. Since that time, service fees have significantly increased to offset the funds deficit. For FY 2027 it is projected that increased construction activity and additional fee increases will return the Fund to close to balance. It is projected that the fund will continue to generate revenues in excess of expenses in order to meet the adopted reserve levels.
- The Contingent Reserve targets a 30 percent balance of the total fiscal year's operating budget; this amount is equivalent to three to four months of annual operating expenditures.
- The Capital Reserve is a funding source for planned and unanticipated needs that exceed the amount available in the annual operating budget. The multi-year technology and one-time projects that have utilized the Capital Reserve monies in the past are the implementation of the Permit Arlington initiative, which included the replacement of the enterprise-wide permitting system and business process re-engineering; website improvements; and the creation of a customer service center.

EXPENDITURE, REVENUE, AND FULL-TIME EQUIVALENT TRENDS



	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual*	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Adopted Budget
\$ in 000s										
EXP	\$17,936	\$18,191	\$19,945	\$21,122	\$36,894	\$24,822	\$25,620	\$24,967	\$27,539	\$27,273
REV	\$19,226	\$18,547	\$18,265	\$18,294	\$34,719	\$17,385	\$16,905	\$18,804	\$30,174	\$30,933
Change in Fund Balance										
Balance	\$1,290	\$356	-\$1,680	-\$2,828	-\$2,175	-\$7,437	-\$8,715	-\$6,163	\$2,635	\$3,660
FTEs	104.00	106.00	113.00	113.00	116.00	132.00	136.00	136.00	133.00	133.00

* Beginning in FY 2022, actual expenditures and revenues received reflect the implementation of Governmental Accounting Standard Board (GASB) standards for Statement No. 87 on leases and Statement No. 96 for subscription-based software. See the County Government GASB Summary for department details in the front section of the budget book.

Fiscal Year	Description	FTEs
FY 2018	▪ Added an Associate Planner position to serve as the Assistant Counter Services Manager in Zoning Administration (\$124,686). ▪ Added a Principal Planner to serve as the Zoning Administrative Supervisor in Zoning Administration (\$141,730). ▪ Added positions related to One Stop Arlington including: Production Support Manager (\$148,500), GIS Systems Administrator (\$155,997), two Help Desk support positions for the second half of FY 2018 (\$141,730). Changes include a conversion of a limited term Assistant Permit Processing Manager position to a full-time position. ▪ Transferred a Communications Specialist II (\$147,770) from the Business Operations Division to the Permits Administration Division in the Development Fund. ▪ Non-personnel decreased due to the removal of one-time costs associated with the implementation of the business permitting system as part of the One-Stop Arlington Initiative (\$949,250), and adjustments to the annual expense for maintenance and replacement of County vehicles (\$13,928). The decrease is partially offset by non-personnel increases for adjustments to rent costs associated with the 10th floor office space (\$63,832) and indirect costs related to General fund operational support (\$62,134). ▪ Revenue increased due to the creation of a new permit type for Accessory Homestay home occupation at a rate of \$60 per application (\$29,452) and increased utilization of fund balance to cover projected expenses (\$282,662).	1.00 1.00 4.00 1.00
FY 2019	▪ Transferred in a position from the Department of Human Services for the creation of Program Manager position in the Construction Permit Administration section to support the One Stop Arlington initiative (\$173,478). ▪ Added a Mechanical Code Inspector position in Construction Field Inspection Services (\$82,954). ▪ Added a Permit Processing Specialist in the Inspection Services Division (\$71,481). ▪ Transferred out an Assistant Permit Administration Manager to the Department of Environmental Services (\$106,037). ▪ Personnel expenses also reflect an adjustment to account for savings due to staff vacancies and turnover (\$254,493).	1.00 1.00 1.00 (1.00)

Fiscal Year	Description	FTEs
	- Non-personnel increased due to the increase of one-time costs associated with the implementation of the enterprise permitting system as part of the One-Stop Arlington initiative (\$810,284), increases to overhead costs related to General Fund operational support (\$391,087), and non-personnel funds added for the Mechanical Code Inspector and Permit Processing Specialist positions (\$26,900). The increase is partially offset by adjustments to rent costs associated with the 10th floor office space (\$131,479) and adjustments to the annual expense for maintenance and replacement of County vehicles (\$49,523). - Revenue increased primarily due to the application of an Employment Cost Index increase of 2.5 percent to all existing fees (\$309,252) and increasing the existing Automation Enhancement Surcharge from five to 10 percent based upon the successful implementation of the first phase of the One-Stop Arlington on-line permitting system (\$316,983).	
FY 2020	- Eliminated a Deputy Building Official (\$198,829). - Added positions due to an anticipated increase in development activity and ancillary development activity associated with Amazon, including: - Zoning Plan Reviewer in the Zoning Division (\$90,000) and - Fire Protection Engineer in the Construction Plan Review Services Division (\$125,000). - Transferred in three Code Enforcement positions from the CPHD General Fund to the Construction Permit Administration Services Division (\$401,395). - Added a Business System Analyst in the Construction Permit Administration Services Division (\$101,131). - Added a Permit Processing Specialist in the Construction Permit Administration Services Division (\$75,322). - Added a Fire Inspector in the Construction Field Inspection Services Division (\$116,896). - Personnel increased due to adjustments to overstrength positions associated with Permit Arlington (\$84,492). - Added non-personnel funding for a Future Development Contingency Fund that will allow for flexibility in planning and development capacities related to Amazon (\$300,000). - Added overhead costs related to General Fund operational support (\$170,529), operating expenses associated with new position adds (\$29,000), and increased rent associated with the 10th floor office space (\$16,798). - Reduced non-personnel budget for Permit Arlington (\$148,626). - Reduced the annual expense for maintenance and replacement of County vehicles (\$7,428). <i>As part of FY 2019 closeout, the County Board approved the addition of an Associate Planner (\$127,589) and a Customer Experience Manager (\$100,375) in the Zoning Division.</i>	(1.00) 1.00 1.00 3.00 1.00 1.00 1.00 2.00

Fiscal Year	Description	FTEs
FY 2021	▪ Transferred out three permit positions to DES General Fund and other adjustments associated with Permit Arlington (\$265,798). ▪ Added a Receptionist position, which was partially funded by the DES General Fund (\$59,114). ▪ Non-personnel increased due to the increase in overhead costs related to General Fund operational support (\$291,563), the addition of one-time funds to support the Board of Zoning Appeals (BZA) (\$100,000), partially offset by a decrease associated with Permit Arlington (\$17,120).	(3.00) 1.00
FY 2022	▪ The County Board added funding for a one-percent merit pay adjustment, a five percent increase in the range, and an increase to the one-time bonus for staff from \$500 to approximately \$900. ▪ Added an Associate Planner in the Board of Zoning Appeals section (\$118,869). ▪ Added a Zoning Technician in the Zoning Counter Services Section (\$85,841). ▪ Transferred in an Administrative Technician I from the CPHD General Fund (\$68,988). ▪ Increased the charge out to the Fire Department and County Attorney's Office in the General Fund to align budget with current staff salaries (\$50,682). ▪ Added funding for increased salaries resulting from job family studies for Engineers (\$401,433). ▪ Adjusted personnel associated with the Permit Arlington project (\$228,128). ▪ Removed salaries for positions added in the FY 2021 budget before the COVID-19 pandemic but held vacant and removed in FY 2022 (\$720,379). It should be noted that the FTEs were removed from the adopted FY 2021 budget, but the funding allocation remained if the County's financial condition improved in the fiscal year. ▪ Removed a contingent set-aside for Amazon development in FY 2020 (\$300,000). ▪ Removed one-time funds added in the FY 2021 budget to support the Board of Zoning Appeals (BZA) (\$100,000). ▪ Reduced printer expenses (\$16,098). ▪ Reduced non-personnel budget for the Permit Arlington project (\$218,440). ▪ Increased rent expenses associated with the tenth floor (\$93,716). ▪ Revenue decreases due to projected permit activity (\$6,510,627), partially offset by the addition of new fees for Zoning electrical, plumbing, and verification permits (\$61,820). ▪ <i>In FY 2021 closeout, funding was added for a one percent merit pay adjustment and a one-time bonus for staff of \$450.</i>	1.00 1.00 1.00

Fiscal Year	Description	FTEs
FY 2023	▪ The County Board approved an additional one percent merit pay adjustment for a total increase of 5.25 percent, increased the pay-for-performance budget by an additional 0.5 percent, and increased the pay range movement to five percent. Additional compensation changes approved by the County Board include an optional one-time cash-out of 40 hours of compensation time for those with balances of 80 or more, a one-time increase in shift differential pay from \$0.75 to \$1.00 per hour for the B shift and from \$1.00 to \$1.30 per hour for the C shift, and a one-time increase in language premium from \$0.69 to \$0.92 per hour. ▪ Increased the expense for personnel charge outs to the Fire Department and the County Attorney's Office in the General Fund to align budget with current staff salaries (\$21,942). ▪ Added funding for increased salaries resulting from Administrative job family studies (\$16,173). ▪ Added funds for a one-time bonus for staff of \$1,600 gross (\$140,000). ▪ Eliminated a Technology Manager position (\$229,447). ▪ Added the staffing below in response to a significant rise in complexity and volume of construction projects and permitting activity that has put a significant strain on the review and approval timeframes of permits in the Departments of Community Planning, Housing and Development (CPHD) and Environmental Services (DES). The addition of these positions will allow for the maintenance and in some areas an enhancement of service delivery in the permitting process. ○ Administrative Specialist (\$90,685, 1.00 FTE): Policy, Research, and Information Management ○ Administrative Assistant (\$84,984, 1.00 FTE): Construction Permit Administration Services ○ Code Enforcement Inspector (\$103,113, 1.00 FTE): Construction Permit Administration Services ○ Electrical Inspector (\$90,685, 1.00 FTE): Construction Field Inspection Services ○ Fire Inspector (\$96,781, 1.00 FTE): Construction Field Inspection Services ○ Building Inspector (\$90,685, 1.00 FTE): Construction Field Inspection Services ○ The addition of a Construction Management Specialist and a Permit Processing Specialist in the Department of Environmental Services General Fund that is charged to the CPHD Development Fund (\$199,889, 2.00 FTE)	(1.00) 8.00

529

Fiscal Year	Description	FTEs
	▪ Removed one-time funds for a transfer out to Fund 609 for electric vehicle costs in FY 2023 (\$6,704) and decreased electric vehicle purchase funds (\$1,815). ▪ Increased indirect costs related to General Fund operational support (\$1,023,023). ▪ Adjusted rent for vehicle parking at Bozman Government Center (\$41,148) and rent for the tenth floor (\$33,829). ▪ Revenue increased due to an inflationary increase of 5.2 percent to development fees (\$1,128,400), an increase of indirect costs of six percent to Inspection Services fees (\$961,375), and the establishment of a 21 percent indirect costs surcharge to Zoning fees (\$473,320); offset by a reduction in projected permit activity fees (\$868,000).	
FY 2025	▪ Adjustments to the annual expenses for maintenance and replacement of County vehicles (\$28,230). ▪ Increased indirect costs related to General Fund operational support (\$141,226), and an increase in costs associated with Permit Arlington operations (\$30,514); partially offset by a decrease in Bozman Government Center rent expenses (\$1,674). ▪ Funding added for contractual increases associated with the elevator inspection contract (\$600,000). ▪ Revenue increased due to changes in fees from the outcomes of the fee study (\$4,619,987) and additional revenue from the addition of an automation enhancement surcharge to the Department of Environmental Services (DES) Development Services fees (\$830,000); partially offset by a reduction in projected permit activity (\$4,415,095).	
FY 2026	▪ The County Board restored a proposed reduction of a filled Construction Plan Reviewer position (\$170,456). ▪ The funding of two DES permitting positions was transferred to the General Fund, a Permit Processing Specialist and a Construction Management Specialist, were transferred from the Development Fund to the General Fund (\$205,248). ▪ Froze three positions as a cost savings reduction: ○ Inspection Field Services: a vacant Building Inspector (\$136,036, 1.00 FTE); ○ Zoning Enforcement: a vacant Zoning Inspector Supervisor (\$130,439, 1.00 FTE); and ○ Zoning Counter Services: a vacant Zoning Technician (\$113,975, 1.00 FTE).	

Fiscal Year	Description	FTEs
	▪ Eliminated three positions as a cost savings reduction: ○ Zoning Enforcement: a filled Zoning Inspector (\$131,365); ○ Zoning Counter Services: a filled Zoning Technician position (\$104,859); and ○ Zoning PRIM: a filled Principal Planner position (\$165,343). ▪ Reduction in non-personnel expenses for various divisions including operating equipment, printing, and office supplies (\$647,702). ▪ Added one-time funding to increase contractor support for the Permit Arlington Program (\$319,000). ▪ Adjustments to the annual expenses for maintenance and replacement of County vehicles (\$584). ▪ Revenue increased due to changes in fees (\$2,040,630), a General Fund Transfer In (\$1,734,821), and additional revenue from the addition of an automation enhancement surcharge to the Department of Environmental Services (DES) Development Services fees (\$1,101,000).	(3.00)
FY 2027	▪ Increased personnel charge outs to the Fire Department and the County Attorney's Office in the General Fund to align budget with current staff salaries (\$69,217). ▪ Non-personnel expenses decreased due to the decrease of indirect costs related to General Fund operational support (\$349,726), and a decrease in Bozman Government Center rent expenses (\$581,182). ▪ Adjustments to the annual expenses for maintenance and replacement of County vehicles (\$1,533). ▪ Revenue increased due to changes in fees (\$1,000,407), partially offset by a decrease in General Fund Transfer In (\$241,432).	

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Our Mission: To ensure that safe, energy-efficient, and environmentally friendly vehicles are available to agency staff to accomplish their work/missions

The Automotive Equipment Fund provides cost-efficient and environmentally sound management support services for the vehicle fleet of Arlington County. These support services include procurement of vehicles, repair and maintenance, fuel and alternative fuels, repair parts inventory, and disposal.

SIGNIFICANT BUDGET CHANGES

The FY 2027 adopted expenditure budget for the Department of Environmental Services' (DES) Automotive Equipment Fund is \$28,293,250, a 49 percent increase from the FY 2026 adopted budget. The FY 2027 adopted budget reflects:

- ↑ Personnel increases due to employee salary increases, an increase in the County's cost for employee health insurance, and retirement contributions based on current actuarial projections. These increases are partially offset by the reduction listed below.
- ↑ Accident repairs increase to align with trends in spending (\$82,700).
- ↑ Replacements increase due to the number and configuration of vehicles replaced in FY 2027 based on mileage, condition, age, and departmental needs (\$9,296,260). A significant portion of this increase is attributed to final delivery of the Fire Department's "Class A" pumpers.
- ↓ Lease purchase and debt service decreases based on the current principal and interest amounts due for public safety vehicles (\$824,337).
- ↑ Transfers to the General Fund increase due to a one-time fund balance transfer (\$544,000).
- ↓ County and school revenue decreases primarily due to a one-time fund balance transfer to Arlington Public Schools that has been credited to their rental book invoice (\$2,000,000), partially offset by increased rental book charges driven primarily by increased cost of vehicle replacements (\$517,532).
- ↓ Transfers from other funds decreases due to the removal of FY 2026 one-time funding from the General Fund (\$476,916).
- ↑ Line of credit proceeds increase primarily due to six new "Class A" pumpers for the Fire Department (\$6,863,934).

FY 2027 Adopted Budget Reduction

Automotive Equipment Fund

- ↓ Continue Freezing 2nd Night Shift Supervisor (\$137,489) - The Automotive Equipment Fund has almost 60 positions that manage and maintain the County and Schools vehicle fleet. The 2nd Night Shift Supervisor position is currently vacant and was frozen in FY 2024 as a budget reduction. The Equipment Bureau in the Auto Equipment Fund has reorganized staffing to accommodate the supervisor vacancy.

IMPACT: With the position currently vacant and the reorganization of workload, there is minimal impact expected in FY 2027. However, as the County transitions to an electric fleet and requires new skill sets, staffing levels in the Equipment Bureau may need to be re-evaluated to support a diverse and changing fleet.

FUND FINANCIAL SUMMARY

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	\$6,436,561	\$7,204,699	\$7,432,687	3%
Non-Personnel	5,773,665	2,955,198	2,917,962	-1%
Accident Repairs	494,149	291,200	373,900	28%
Replacements	17,935,935	6,166,611	15,462,871	151%
Lease Purchase & Debt Service for Public Safety Vehicles	1,713,433	2,256,167	1,431,830	-37%
Subtotal	32,353,743	18,873,875	27,619,250	46%
Insurance/Other Transfers	130,000	130,000	674,000	418%
Total Net Expenditures	32,483,743	19,003,875	28,293,250	49%
County & School Revenues	23,956,554	24,023,096	22,540,628	-6%
Sales of Surplus Equipment	1,563,071	300,000	490,000	63%
Miscellaneous Revenues	439,702	500	500	-
Transfers from Other Funds	-	476,916	-	-100%
Line of Credit Proceeds	2,234,422	-	6,863,934	-
Total Revenues	28,193,750	24,800,512	29,895,062	21%
Change in Fund Balance	(\$4,289,993)	\$5,796,637	\$1,601,812	-72%
Permanent FTEs	56.33	56.33	56.33	
Permanent FTEs (Frozen Unfunded)	1.00	1.00	1.00	
Temporary FTEs	-	-	-	
Total Authorized FTEs	57.33	57.33	57.33	

AUTOMOTIVE EQUIPMENT FUND: FUND STATEMENT

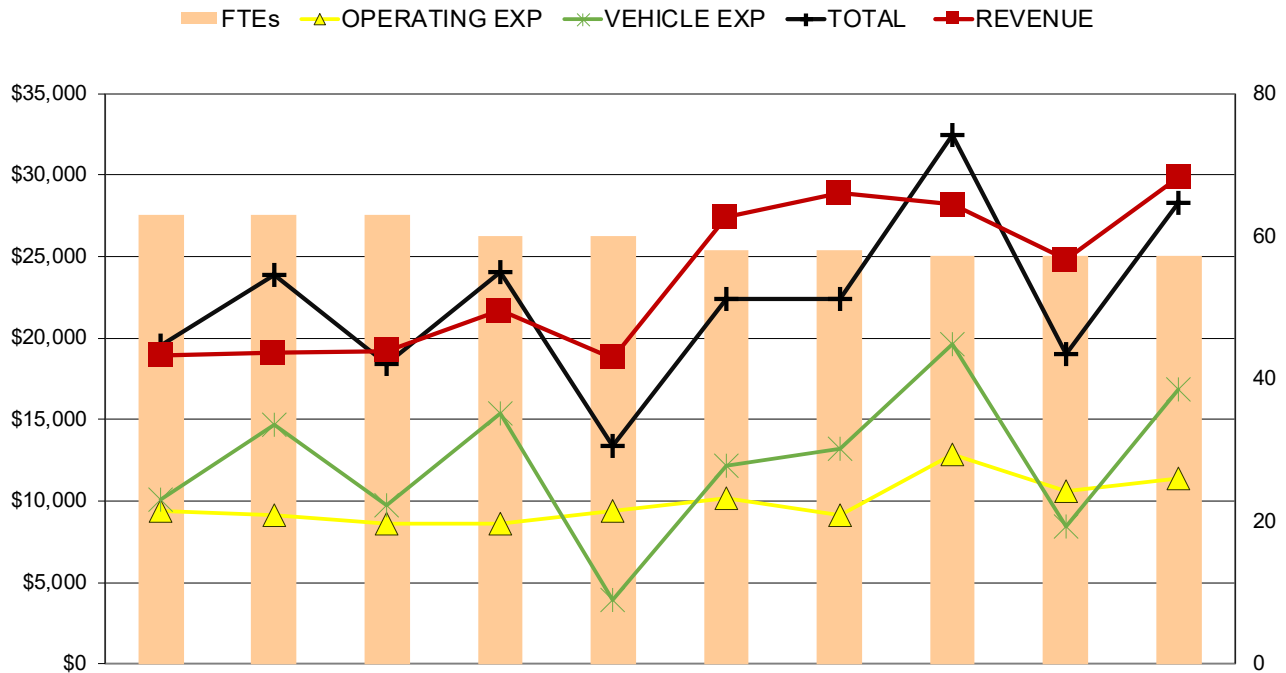
	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 RE-ESTIMATE	FY 2027 ADOPTED
ADJUSTED BALANCE, JULY 1	\$26,923,008	\$12,396,237	\$22,633,015	\$18,728,094
OPERATING RECEIPTS				
Maintenance/Operating Rental Book	6,612,369	7,147,520	7,147,520	7,713,272
Other Maintenance - Non Rental Book	2,740,112	400,000	400,000	400,000
Schools Maintenance/ Operating*	1,906,299	2,593,877	2,593,877	675,937
Other Maintenance - Non Rental Book Schools	81,840	45,000	45,000	45,000
Outside Revenues	439,702	-	-	-
Miscellaneous Revenues	-	500	500	500
CAPITAL RECEIPTS				
County Fleet Replacement & Lease Purchase	10,808,181	11,558,081	11,558,081	11,640,095
Schools Replacement	1,807,753	2,278,618	2,278,618	2,066,324
Sales of Surplus Equipment	1,563,071	300,000	300,000	490,000
TOTAL RECEIPTS	25,959,328	24,323,596	24,323,596	23,031,128
OTHER FINANCING SOURCES				
Transfers in from General Fund	-	339,035	339,035	-
Transfers in from Other Funds	-	137,881	137,881	-
Transfers in from Line of Credit Proceeds	2,234,422	-	-	6,863,934
TOTAL TRANSFERS IN	2,234,422	476,916	476,916	6,863,934
TOTAL RECEIPTS AND TRANSFERS IN	28,193,750	24,800,512	24,800,512	29,895,062
TOTAL BALANCE, CAPITAL RESERVE, RECEIPTS AND TRANSFERS IN	55,116,758	37,196,749	47,433,527	48,623,156
OPERATING EXPENSES				
Administration, Maintenance	10,208,002	7,806,629	7,919,455	8,014,585
Schools	2,496,373	2,644,468	2,531,642	2,709,964
Subtotal	12,704,375	10,451,097	10,451,097	10,724,549
CAPITAL EXPENSES				
Encumbrance/Incomplete Projects	-	-	9,701,558	-
Replacements to Fleet (County)	15,401,153	4,666,297	4,666,297	12,992,861
Replacements to Fleet (Schools)	2,534,782	1,186,908	1,186,908	2,145,635
Lease Purchase / Debt Service	1,713,433	2,256,167	2,256,167	1,431,830
Capital Projects	-	313,406	313,406	324,375
Subtotal	19,649,368	8,422,778	18,124,336	16,894,701
TOTAL EXPENSES	32,353,743	18,873,875	28,575,433	27,619,250
Transfer to General Fund **	130,000	130,000	130,000	674,000
TOTAL TRANSFERS	130,000	130,000	130,000	674,000
TOTAL OPERATING EXPENSES AND TRANSFERS OUT	32,483,743	19,003,875	28,705,433	28,293,250
BALANCE, JUNE 30	\$22,633,015	\$18,192,874	\$18,728,094	\$20,329,906

* Fiscal Year 2027 includes a one-time Fund Balance transfer of \$2,000,000 to Arlington Public Schools (APS) in "Schools Maintenance / Operating."

** Fiscal Year 2027 includes a one-time Transfer to County General Fund of \$544,000.

Note: Fund Balance is reserved for financing encumbrances and incomplete projects carried over from the previous fiscal year and future vehicle replacements. Starting fund balance for FY 2027 budget purposes is calculated as unrestricted fund balance less depreciation per the ACFR. See the FY 2025 ACFR pages 229 and 230 [here](#).

EXPENDITURE, REVENUE, AND FULL-TIME EQUIVALENT TRENDS



	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
\$ in 000s	Actual	Actual	Actual	Actual	Actual*	Actual	Actual	Actual	Adopted Budget	Adopted Budget
OPERATING EXP	\$9,393	\$9,127	\$8,627	\$8,651	\$9,442	\$10,178	\$9,166	\$12,835	\$10,581	\$11,398
VEHICLE EXP	\$10,127	\$14,735	\$9,774	\$15,388	\$3,971	\$12,223	\$13,249	\$19,649	\$8,423	\$16,895
TOTAL	\$19,520	\$23,862	\$18,401	\$24,039	\$13,413	\$22,401	\$22,415	\$32,484	\$19,004	\$28,293
REVENUE	\$18,945	\$19,077	\$19,204	\$21,705	\$18,774	\$27,417	\$28,884	\$28,194	\$24,801	\$29,895
FTEs	63.00	63.00	63.00	60.00	60.00	58.00	58.00	57.33	57.33	57.33

* Beginning in FY 2022, actual expenditures and revenues received reflect the first year of implementing new Governmental Accounting Standards Board (GASB) standards for Statement No. 87 on leases and Statement No. 96 for subscription-based software. Both non-personnel expenses and revenues include these GASB standards. See the County Government GASB Summary for department details in the front section of the budget book.

Fiscal Year	Description	FTEs
FY 2018	▪ Additions expense increased due to the purchase of vehicles for DES' Streetlights program and a new Construction Manager in Water, Sewer, and Streets (\$185,835). ▪ Transfer from other funds increased due to transfers from the General Fund (\$156,835) and the General Capital Projects Fund (\$29,000) for the purchase of additions to the fleet. ▪ Vehicle replacement expenses decreased (\$1,503,879) relative to the number and configuration of vehicles replaced in FY 2017 based on mileage, condition, age, and departmental needs.	
FY 2019	▪ Non-personnel decreased due to adjustments to the annual expense for maintenance and replacement of County vehicles (\$26,112). ▪ Vehicle replacement expenses increased (\$668,818), partially offset by a decrease (\$251,411) in Lease Purchase expenses. ▪ Increased the Sales of Surplus Equipment (\$50,000).	
FY 2020	▪ Eliminated two vacant Mechanic positions and a vacant Trades Worker IV position (\$276,947). ▪ Vehicle replacement expenses increased primarily due to the current rental book replacement schedule (\$1,744,972), and the addition of a vehicle to support a new position in the Utilities Fund (\$47,000). ▪ Decreased Lease Purchase expenses (\$94,393). ▪ Revenue increased due to adjustments to the charges to other departments for the maintenance and replacement of County vehicles (\$101,020) and a transfer from the Utilities Fund for a vehicle addition (\$47,000).	(3.00)
FY 2021	▪ Vehicle addition expenses decreased due to the removal of one-time funding added in FY 2020 for the addition of a vehicle in the Utilities Fund (\$56,740), partially offset by one-time funding added for new vehicle purchases (\$30,000). ▪ Vehicle replacement expenses increased primarily due to the current rental book replacement schedule (\$44,224). ▪ Lease purchases increased due to higher payments for the lease of the Fire Apparatuses (\$236,091). ▪ Revenue increased due to adjustments to the charges to other departments for the maintenance and replacement of County vehicles (\$870,091), partially offset by a decrease in revenue transferred in from other funds based on the change in vehicle additions (\$17,000).	
FY 2022	▪ The County Board added funding for a one percent merit pay adjustment, a five percent increase in the range, and an increase to the one-time bonus for staff from \$500 to approximately \$900. ▪ The County Board also added one-time funding for electric vehicle purchases (\$33,000). ▪ Eliminated two vacant technicians (\$177,350).	(2.00)

Fiscal Year	Description	FTEs
	▪ Vehicle addition expenses increased due to additional vehicle purchases in FY 2022 for the Department of Human Services, the Department of Environmental Services, and the Police Department (\$243,000), partially offset by the removal of funds added in the FY 2021 budget for additional vehicle purchases (\$30,000). ▪ Vehicle replacement expenses increased primarily due to the current vehicle replacement schedule and increased Lease Purchase expenses for fire apparatus (\$2,967,571), partially offset by decreases due to the number and configuration of vehicles replaced based on mileage, condition, age, and departmental needs (\$298,366). ▪ Revenue increased due to lease purchase revenue to finance fire apparatus (\$2,967,571), fleet additions (\$246,000), and adjustments to the charges to other departments for the maintenance and replacement of County vehicles (\$29,288). ▪ <i>In FY 2021 closeout, funding was added for a one percent merit pay adjustment and a one-time bonus for staff of \$450.</i>	
FY 2023	▪ The County Board approved an additional one percent merit pay adjustment for a total increase of 5.25 percent, increased the pay-for-performance budget by an additional 0.5 percent, and increased the pay range movement to five percent. Additional compensation changes approved by the County Board include an optional one-time cash-out of 40 hours of compensation time for those with balances of 80 or more, a one-time increase in shift differential pay from \$0.75 to \$1.00 per hour for the B shift and from \$1.00 to \$1.30 per hour for the C shift, and a one-time increase in language premium from \$0.69 to \$0.92 per hour. ▪ Added funds for a one-time bonus for staff of \$1,600 gross (\$70,000). ▪ Vehicle addition expenses decreased due to the removal of one-time funds added in the FY 2022 budget for additional vehicle purchases (\$276,000), partially offset by one-time funds added for the addition of vehicles in the Department of Parks and Recreation, the Fire Department, and the Utilities Fund (\$195,000). ▪ Vehicle replacement expenses increased primarily due to an increase in the current vehicle replacement schedule and configuration of vehicles replaced based on mileage, condition, age, and departmental needs (\$791,394) and one-time funding added for the additional cost associated with replacing internal-combustion-engine vehicles with electric vehicles (EVs) that are due for replacement (\$275,025). ▪ Other non-personnel expenses increased primarily due to an anticipated increase in electricity costs (\$12,770). ▪ Revenue increased primarily due to adjustments to the charges to other departments for the maintenance and replacement of County vehicles (\$1,570,858), an increase in the transfer in from other funds (\$153,702), an increase in the transfer in from Fund 503 (\$45,000), partially offset by adjustments to miscellaneous revenue to align budget with actuals (\$60,500), a decrease due to lower lease purchase revenue (\$649,777), and a decrease to the transfer in from the General Fund (\$4,677).	

Fiscal Year	Description	FTEs
FY 2024	▪ Added one-time funding for two specialty team box trucks for Fire department (\$191,000). ▪ Added funding for a one-time \$2,000 (gross) employee bonus (\$136,291). ▪ Added one-time funding for the purchase of vehicles for the Department of Human Services (\$115,000). ▪ Revenue increases primarily due to a cost adjustment to the charges to other departments for the maintenance and replacement of County vehicles and transfers to other funds (\$531,368), partially offset by the removal of a transfer in from the Utilities Fund (\$45,000) and transfer in from other funds (\$153,702) for the cost differential for electric vehicle (EV) purchases, and reduced line of credit proceeds (\$83,372). ▪ Removed funding for the Welder and Night Shift Supervisor positions for FY 2024 which reduced the personnel budget (\$240,292).	
FY 2025	▪ The County Board added vehicle expense and revenue for one-time funding of a Mobile Outreach Support Team vehicle for the Department of Human Services (\$72,000) and 10 Additional Vehicles for Take-home Vehicle Purposes for the Police Department (\$625,000). ▪ Added funding for the Accounting, Fiscal, Revenue Services and Financial job family studies (\$3,916). ▪ Added funding for the transfer of 33% of Safety Specialist II to the Auto Fund (\$50,520). ▪ Continued freezing 2nd Night Shift Supervisor (\$131,094). ▪ Eliminated previously frozen vacant Welder position (\$104,506). ▪ Non-personnel expense increased due to an overhead/indirect cost recovery chargeback (\$19,813). ▪ Reduced costs for Motor Vehicles-Replacements due to the number and configuration of vehicles replaced in FY 2024 based on mileage, condition, age, and departmental needs (\$3,942,919). ▪ Increased County and School revenue due to a cost adjustment to the charges to other departments for the maintenance and replacement of County vehicles (\$897,457). ▪ Increased grant revenue due to Arlington Public Schools electric bus purchase (\$1,300,000).	0.33 (1.00)
FY 2026	▪ Continued freezing 2nd Night Shift Supervisor (\$129,234). ▪ Non-personnel increased primarily due to planned replacement of a bay lift that is at the end of its useful life (\$322,111). ▪ Reduced costs for Motor Vehicles-Replacements (\$2,793,477) due to the number and configuration of vehicles replaced in FY 2026 based on mileage, condition, age, and departmental needs. ▪ Lease purchase and debt service increased based on the current principal and interest amounts due for public safety vehicles (\$2,256,167).	

Fiscal Year	Description	FTEs
	▪ County and School revenue increased due to a cost adjustment to the charges to other departments for the maintenance and replacement of County vehicles (\$2,052,060). The increased rental book charges are driven primarily by increased cost of vehicle replacements. ▪ Transfers from other funds increases due to one-time funding from the General Fund, Utilities, and Stormwater funds to pay for increased costs of heavy equipment replacement driven by inflationary pressures and electric vehicle replacements (\$476,916).	
FY 2027	▪ Continued freezing 2nd Night Shift Supervisor (\$137,489). ▪ Replacements increased primarily due to the final delivery of the Fire Department's "Class A" pumpers (\$9,296,260). ▪ Lease purchase and debt service decreased based on the current principal and interest amounts due for public safety vehicles (\$824,337). ▪ General Fund transfer increased due to a one-time fund balance transfer (\$544,000). ▪ County and school revenue decreased primarily due to a one-time fund balance transfer to Arlington Public Schools that has been credited to their rental book invoice (\$2,000,000). ▪ Line of credit proceeds increased primarily due to six new "Class A" pumpers for the Fire Department (\$6,863,934).	

Our Mission: To provide County agencies a single location for cost effective services and technical advice for mail service needs

Mail Services

- Handle outgoing and interoffice mail as well as special mailing projects for the County.
- Provide County departments with postage savings on large mail jobs using the latest technology and smart mail applications.

SIGNIFICANT BUDGET CHANGES

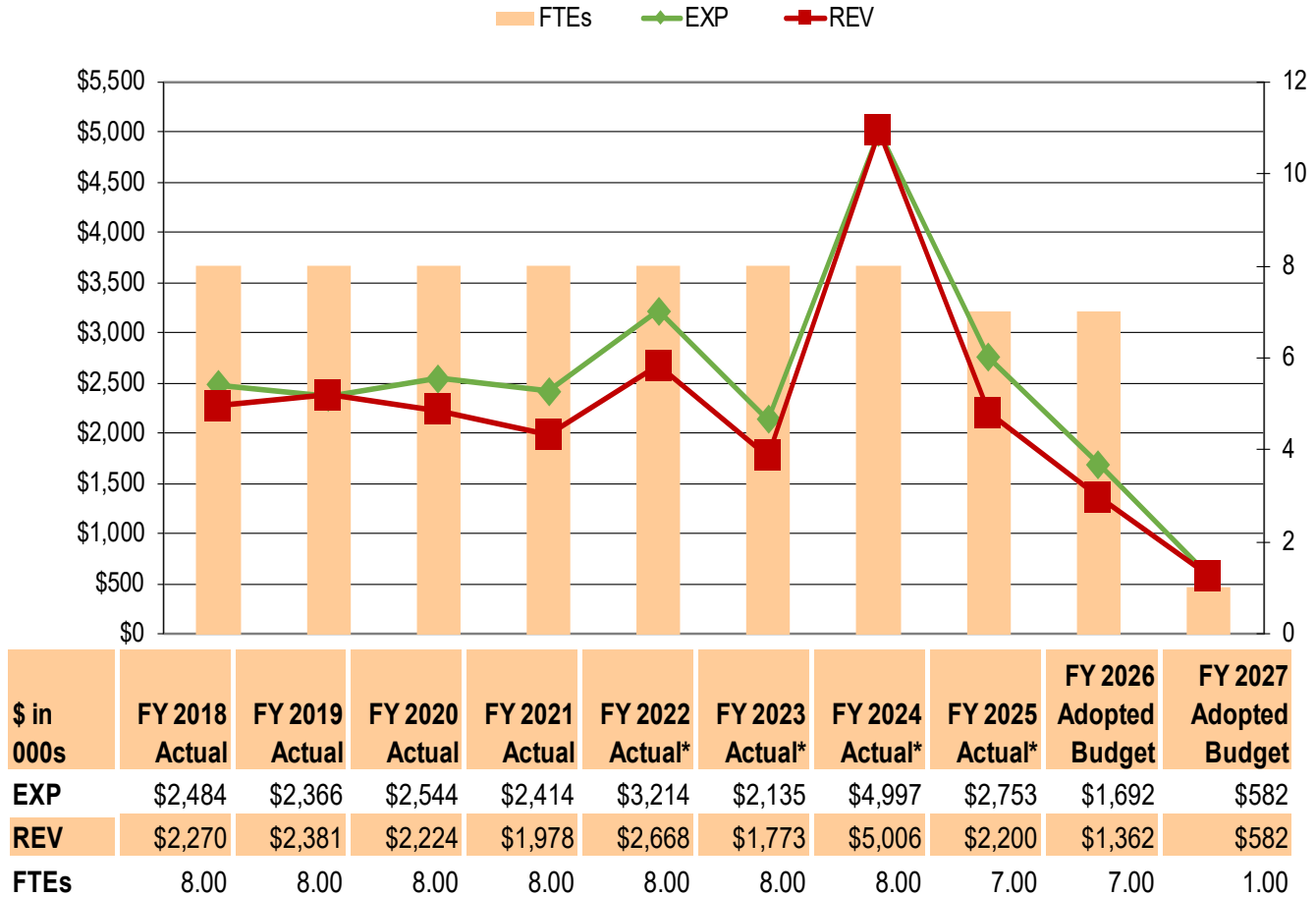
The FY 2027 adopted expenditure budget for the Department of Environmental Services' Printing Fund is \$581,910, a 66 percent decrease from the FY 2026 adopted budget. The FY 2027 adopted budget reflects:

- ↓ Expenses and revenues decline due to the transition away from an on-premise County-run Print Shop to a decentralized, outsourced, contracted out model.
- ↓ Personnel costs decrease primarily due to the following changes:
 - Transfer of the contract specialist to the DES General Fund to oversee the departmental printer and print services contracts (\$136,585, 1.0 FTE).
 - The elimination of five authorized positions (5.0 FTEs). Three of the positions were eliminated part-way through FY 2026 as planned in the FY 2026 Adopted budget. The remaining two filled positions will be eliminated at the end of FY 2026 as part of the reorganization of the printing function.
 - One FTE will remain in the print fund to manage mail services.
- Print revenue has been declining in recent years as the demand for printed materials has dropped. The Print Shop is an internal service fund, funded through chargebacks for services to departments. The fund was no longer able to cover on-premise printing expenses on an annual basis based on volumes.
- Beginning in FY 2027, the County will transition to a contract model. This decision was made as part of the FY 2026 Adopted Budget, and DES is currently working on the transition plan. The transition includes setting up additional contract mechanisms and procedures for departments to order routine printing and printer maintenance services.
- The mail function will continue and is funded out of the Printing Fund.
- The mail metering and postage equipment will continue to be operated. The revenue remaining in the fund is from chargebacks to departments for postage.
- The Printing Fund previously managed walk-up copiers and mobile printing applications for all County departments to meet their copying needs. The Department of Environmental Services still manages this function, but the costs have been transferred to the DES General Fund and are paid for by chargebacks to departments (\$569,941).

PROGRAM FINANCIAL SUMMARY

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change '26 to '27
Personnel	\$737,961	\$520,325	\$100,730	-81%
Non-Personnel	1,736,264	1,171,661	481,180	-59%
GASB Expense	278,634	-	-	-
Total Expenditures	2,752,859	1,691,986	581,910	-66%
County Revenue	1,605,669	1,015,122	375,000	-63%
Outside Revenue	18,409	50,000	-	-
GASB Revenue	278,634	-	-	-
General Fund Transfer	297,312	297,312	206,910	-30%
Total Revenues	\$2,200,024	\$1,362,434	\$581,910	-57%
Permanent FTEs	7.00	7.00	1.00	
Temporary FTEs	-	-	-	
Total Authorized FTEs	7.00	7.00	1.00	

EXPENDITURE, REVENUE, AND FULL-TIME EQUIVALENT TRENDS



*Beginning in FY 2022, actual expenditures and revenues received reflect the first year of implementing new Governmental Accounting Standard Board (GASB) standards for Statement No. 87 on leases and Statement No. 96 for subscription-based software. See the County Government GASB Summary for department details in the front section of the budget book.

Fiscal Year	Description	FTEs
FY 2018	▪ Non-personnel increased primarily due to contractual obligations for equipment and supplies as a result of new photocopier/printer contract that requires all County photocopiers and printers be leased through the Print Shop (\$351,344), an increase in operating supplies (\$45,000), primarily offset by a decrease in internal services (\$50,000). ▪ County revenue increased from County departments due to the new printer/photocopier contract (\$315,482), and an increase in printing revenue outside of County departments (\$20,000). ▪ Transfer from the General Fund, which supports the mail operation, increased due to an increase in equipment lease costs (\$7,831).	
FY 2019	▪ Non-personnel increased due to contractual obligations for equipment and supplies (\$20,129), offset by a decrease in internal services (\$30,000). ▪ County revenue increased from County departments due to an increase in photocopier leases and printing services (\$47,412). ▪ Outside revenue increased to align with FY 2017 outside revenue actuals (\$20,000). ▪ Transfer from the General Fund, which supports the mail operation, decreased due to eligible personnel expenses (\$7,263).	
FY 2020	▪ Decreased funding for contractual obligations related to the County's contract with Xerox (\$60,000). ▪ Decreased non-personnel funding for outside print shop charges (\$40,000). ▪ County revenue decreased due to a slight decline in print production and mail services (\$135,000). ▪ General Fund Transfer increased due to an increase in eligible personnel expenses (\$4,045).	
FY 2021	▪ Non-personnel decreased primarily due to contractual obligations related to the County's contract with Xerox (\$71,000), partially offset by anticipated higher paper costs (\$6,311). ▪ County revenue increased from County departments due to the addition of a 15 percent increase to printing fees to adjust for annual inflationary increases for paper and salary increases (\$195,459), partially offset by decreases due to a slight decline in print production and mail services as County departments move to more online notifications (\$39,839) and aligning budget with actuals (\$40,161). ▪ Outside revenue increases due to aligning budget with actuals (\$80,000).	
FY 2022	▪ The County Board added funding for a one percent merit pay adjustment, a five percent increase in the range, and an increase to the one-time bonus for staff from \$500 to approximately \$900. ▪ Reduced the County's contract cost with Xerox based on renegotiating portions of the County's printing services contract (\$175,699). ▪ Reduced printer expenses (\$6,323). ▪ County revenue from departments decreased due to less demand for the purchase of paper as a result of COVID-19 and increased telework (\$470,459).	

Fiscal Year	Description	FTEs
	- Outside revenue decreased due to less demand for the purchase of paper as a result of COVID-19 and increased telework (\$40,000). - The General Fund transfer increased based on expenses supporting the County's mail operation (\$8,597). <i>In FY 2021 closeout, funding was added for a one percent merit pay adjustment and a one-time bonus for staff of \$450.</i>	
FY 2023	- The County Board approved an additional one percent merit pay adjustment for a total increase of 5.25 percent, increased the pay-for-performance budget by an additional 0.5 percent, and increased the pay range movement to five percent. Additional compensation changes approved by the County Board include an optional one-time cash-out of 40 hours of compensation time for those with balances of 80 or more, a one-time increase in shift differential pay from \$0.75 to \$1.00 per hour for the B shift and from \$1.00 to \$1.30 per hour for the C shift, and a one-time increase in language premium from \$0.69 to \$0.92 per hour. - Non-personnel expenses decreased primarily due to printer reductions (\$73,958). - Vehicle expenses increased due to adjustments to the annual expense for maintenance and replacement of County vehicles (\$1,103) and the addition of one-time funds to replace an internal combustion engine vehicle with an electric vehicle (EV) that was due for replacement (\$26,206). - County revenue from departments decreased due to less demand for the purchase of paper in FY 2023 as a result of COVID-19 and increased telework (\$71,382). - Outside revenue decreased due to less demand for the purchase of paper in FY 2023 as a result of COVID-19 and increased telework (\$85,000). - The General Fund Transfer increased based on expenses supporting the County's mail operation (\$7,679).	
FY 2024	- Added funding for a one-time \$2,000 (gross) employee bonus (\$17,506). - Removed a position that has been vacant for a long time (\$89,641). - Non-personnel budget decreased mainly due to the printer contract savings with Xerox (\$126,852). - Revenue decreased due to less demand for the purchase of paper and print jobs because of increased telework (\$350,618). - The General Fund Transfer increased primarily due to the one-time funding from General Fund that is based on expenses to support the County's mail operation (\$500,000).	(1.00)
FY 2025	- County revenue from departments increased due to printing and mailing services (\$356,314). - Outside revenue from Arlington Public Schools increased (\$5,000). - The General Fund Transfer decreased primarily due to the one-time funding from the General Fund that is based on expenses to support the County's mail operation (\$479,946).	
FY 2026	County revenue from departments decreased due to the transition away from an on-premise County-run Print Shop to an outsourced, contracted out model (\$644,192).	

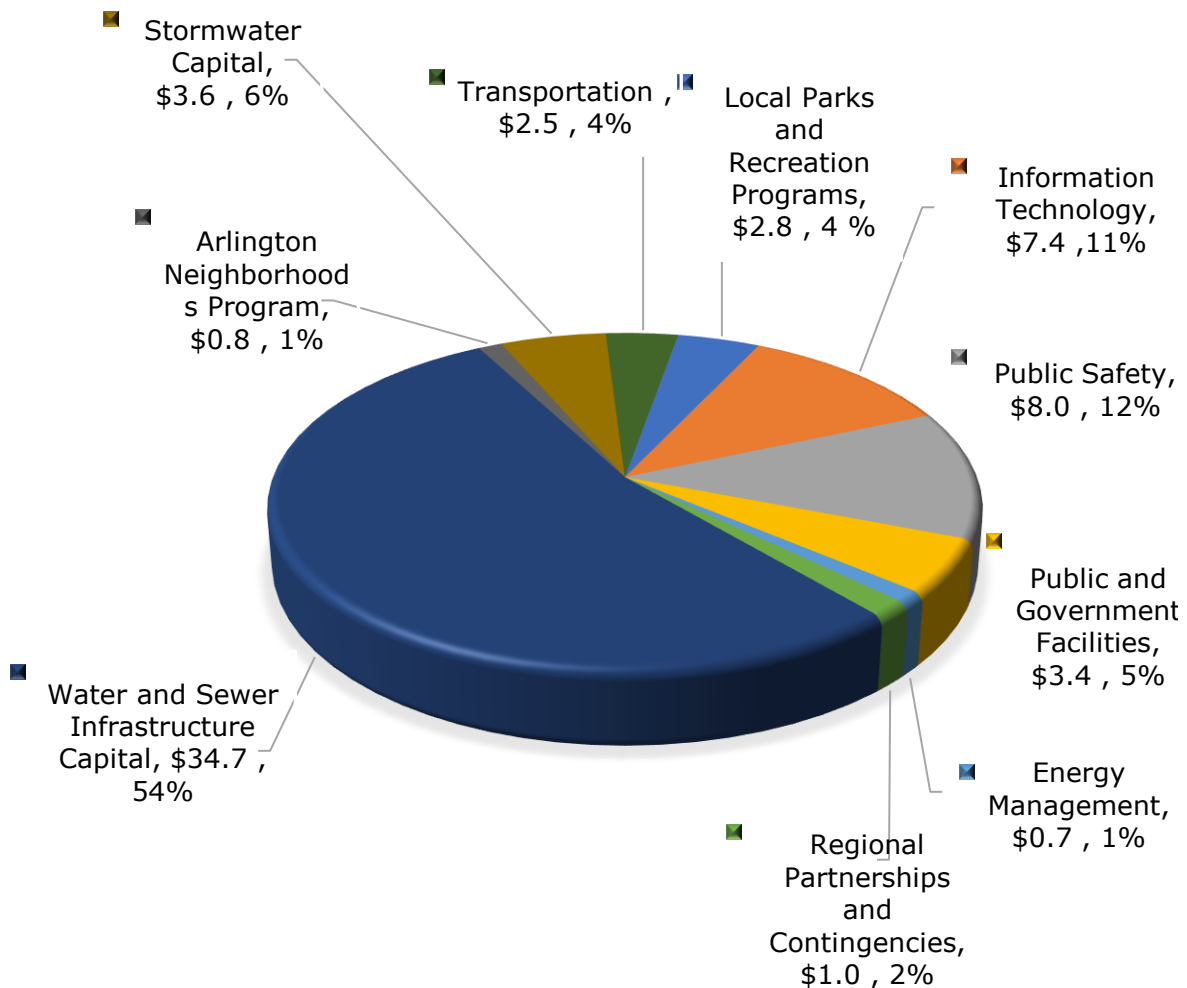
Fiscal Year	Description	FTEs
	▪ Expenses decreased due to the Print Shop transition to an outsourced model (\$285,067). ▪ <i>Eliminated five positions mid-way through FY 2026 as part of the transition to an outsourced model.</i>	(5.00)
FY 2027	▪ Transitioned the on-premise County-run print shop to an outsourced contracted model managed by the DES General Fund (\$569,941). ▪ Transferred a contract specialist to the DES General Fund to oversee the departmental printer and print services contracts (\$136,585).	(1.00)

PAY-AS-YOU-GO CAPITAL AND SHORT-TERM FINANCING

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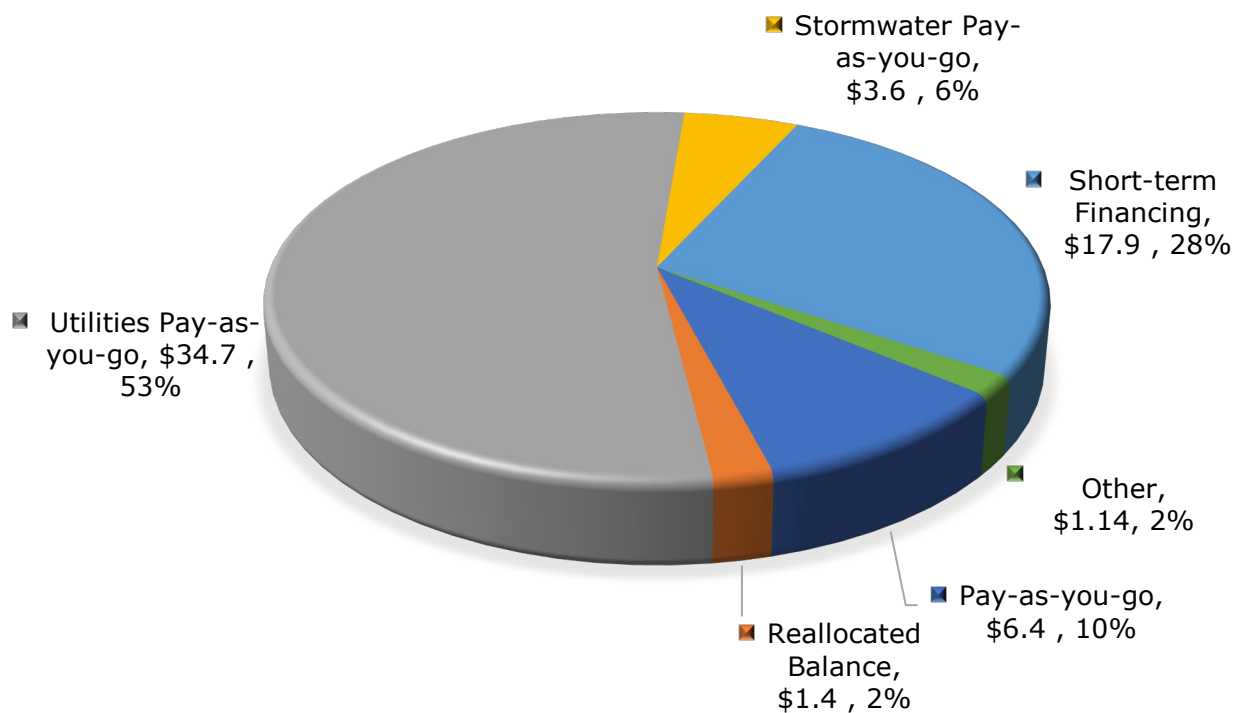
The FY 2027 Adopted Capital Program budget is \$65.1 million. The program areas shown below include all capital fund sources. The chart below details the dollar amount allocated by program.

**FY 2027 CAPITAL BUDGET ALLOCATION BY
PROGRAM
(\$'S IN MILLIONS)**



The Adopted FY 2027 capital program budget is broken out by funding source below. The capital program is funded by Pay-As-You-Go (PAYG) and Short-term Financing. Detail about the fund sources and associated projects can be found in the following pages.

**FY 2027 CAPITAL BUDGET FUNDING SOURCE
(\$'S IN MILLIONS)**



**GENERAL CAPITAL PROJECTS FUND
FUND STATEMENT**

	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 RE-ESTIMATE	FY 2027 ADOPTED
Adjusted Balance, July 1	\$94,756,045	\$89,043,965	\$95,380,144	\$88,871,144
REVENUES:				
Commonwealth of Virginia	984,205	-	-	-
Federal Government	133,243	-	-	-
Charges for Services	13,974,540	-	-	-
Miscellaneous Revenue	4,894,869	-	-	-
Line of credit proceeds	14,548,656	9,141,000	9,141,000	11,000,000
Proceeds for bond premium	-	-	-	-
Proceeds from sale of bonds	-	-	-	-
GASB	75,564	-	-	-
Total Revenues	34,611,077	9,141,000	9,141,000	11,000,000
Transfer in	23,378,000	18,260,000	18,260,000	6,837,000
Transfer out	(5,000,000)	-	-	-
Use of prior year revenue*	-	6,509,000	6,509,000	2,520,000
Total Revenues and Transfers	52,989,077	33,910,000	33,910,000	20,357,000
Expenditures:				
Capital projects current year	51,813,943	18,330,000	18,330,000	17,837,000
Capital projects carry over	-	15,580,000	15,580,000	14,534,614
GASB	551,035	-	-	-
Total Expenditures	52,364,978	33,910,000	33,910,000	32,371,614
Balance, June 30	\$95,380,144	\$82,534,965	\$88,871,144	\$74,336,530

* The amount under Use of Prior year revenue is already in the beginning fund balance.

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WHAT IS A CAPITAL PROJECT?

Capital projects include the design, construction, renovation, or maintenance of capital assets. Capital assets are County-owned infrastructure that are of significant value, such as bridges, community centers, technology systems, roof systems, elevators, sewer and stormwater infrastructure, public safety equipment and parks, to name a few. County projects are funded from a variety of sources, including tax-supported Pay-As-You-Go (PAYG) funds, financed dollars such as general obligation (GO) bonds and short-term financed funds and, various other grants, fees, and dedicated funding sources.

TYPES OF CAPITAL PROJECTS

Capital projects fall into one of two major categories: maintenance capital (MC) projects and general capital projects. The maintenance capital program serves to prolong the useful life of major investments, while minimizing the need for repeated corrective maintenance. Although MC funds are not contingency funds, they provide versatility in allowing the County to respond to unforeseen emergencies. The County regularly conducts condition assessments of capital assets to establish an inventory of capital needs and associated prioritization plans. Maintenance capital activities differ from operating maintenance activities described elsewhere in this document in that maintenance capital activities are normally larger scale in terms of cost, size, nature, and frequency of maintenance activity.

General capital projects, on the other hand, are all other capital projects and include new projects or renovations and expansions of projects, such as when the County constructs a new community center or rebuilds and reconfigures a street intersection. This distinction between maintenance and general capital projects is helpful because the two types have different goals. Maintenance capital projects protect the County's past investments in capital assets and ensure that Arlington residents get the maximum use out of those assets. General capital projects aim to meet emerging community needs by creating new capital assets or modifying existing assets to such a degree that the work cannot be considered maintenance capital.

Beyond this distinction between maintenance and general, the County further categorizes capital projects into Program Areas which correspond to the teams of County staff that execute the projects. The capital projects discussed in the following pages are organized into the following Program Areas:

- Regional Partnerships
- Transportation
- Facilities
- Parks and Recreation
- Technology
- Public Safety
- Arlington Neighborhoods Program
- Arlington Economic Development/ Public Art
- Capital Administration/Contingent

HOW THE COUNTY PAYS FOR CAPITAL PROJECTS

Capital budget development is included in both the annual operating budget process and the biennial capital improvement plan (CIP). The annual budget process approves and allocates funding for capital projects using current year ongoing revenue, one-time funding, state and federal grant funds, cost-share, short-term finance dollars, previously approved bond funding and various dedicated funds. The CIP includes a projected ten year spend plan of all of the aforementioned sources, various fees, and the approval of new GO bonds. Due to these multiple funding sources and the multi-year nature of project execution, not all of the County's planned spending on capital projects appears in any one year of the operating budget. The CIP document shows the multiple year execution of projects.

The County typically uses PAYG and short-term financing to fund assets with useful lives of 10 years or less. Financed dollars, whether short- or long-term, are set on repayment schedules (debt service) concurrent with the expected useful lives of the financed assets. For example, short-term financing is often used for replacement of technology and equipment assets with expected useful lives from three to eight years. Long-term financing (e.g., GO bonds) is used primarily for the County's large capital infrastructure investments, such as buildings or roads, with expected useful lives of 10 or more years. Refer to the Debt Service section of this document and the Adopted Capital Improvement Plan for more detailed information on the County's long-term capital financing strategy.

OVERVIEW OF FY 2027 CAPITAL PROGRAM

The adopted FY 2027 General Capital Fund budget is supported by a variety of funding sources. Funding recommendations include the General Fund transfer, short-term financing from the General Fund and Auto Equipment Fund, utilization of project balances, fee revenue, and funds from partnerships. Total project funding for FY 2027 is \$26.7 million and is detailed on the table on the following pages. These projects do not assume any new bond funding. The upcoming Capital Improvement Plan (CIP), which will include new debt issuance will be proposed later this spring and adopted in the summer.

This maintenance capital program serves to prolong the useful life of investments, while minimizing the need for repeated asset repair emergencies in the operating budget. This adopted budget focuses on replacing assets at the end of their useful lives, assets that are obsolete and assets presenting potential safety concern. Because projects are often multi-year in nature, appropriations rather than actual expenditures are presented.

In addition to the PAYG funding included in this section, there are PAYG investments in other funds and operations including:

- The Utilities Fund FY 2027 Adopted PAYG budget of \$34.7 million includes funding for Wastewater Treatment Plant capital maintenance and improvements to the Washington Aqueduct, which supplies the County with 100 percent of its drinking water.
- The Stormwater Utilities Fund FY 2027 Adopted PAYG budget of \$3.6 million includes funding for improvements to infrastructure and regulatory requirements in the stormwater system.

For additional information see the Capital Utilities and Stormwater Fund narratives.

FY 2027 PAYG CAPITAL EXPENDITURES BY PROGRAM AREA

PAYG and BOND BALANCE FUNDED PROJECTS

PROGRAM CATEGORY	Transfer Funds	Short-Term Financing *	Reallocated Balances	Other	FY 2027 Adopted Total
Regional Partnerships	\$768,000	-	-	-	\$768,000
Transportation Maintenance Capital	1,346,000	-	-	-	1,346,000
Transportation Complete Streets	1,141,000	-	-	-	1,141,000
Facilities Maintenance Capital	1,216,000	\$250,000	\$934,000	-	2,400,000
Facilities Design and Construction	463,000	525,000	-	-	988,000
Energy Management	265,000	340,000	135,000	-	740,000
Parks Maintenance Capital	150,000	1,702,000	-	\$920,000	2,772,000
Information Technology	200,000	7,208,000	-	-	7,408,000
Public Safety *	-	7,839,000	-	222,000	8,061,000
Arlington Neighborhoods Program	781,000	-	-	-	781,000
Public Art	-	-	-	-	-
Joint Use Space Maintenance	-	-	-	-	-
Capital Contingency/Admin	-	-	309,000	-	\$309,000
Total Projects	\$6,330,000	\$17,864,000	\$1,378,000	\$1,142,000	\$26,714,000

* Short-term financing includes \$6.8 million funded from the Auto Equipment fund which is charged back to Fire over the term of the financing period

Regional Partnerships **\$768,000**

Arlington County is a member of several regional organizations which provide services to Arlington residents and visitors. The Regional Partnerships program funds the County's annual contributions to support these organizations' capital needs. This funding is separate from the County's annual operating contribution to these organizations, which is discussed in the Regionals narrative in this document. The amount the County contributes every year for capital needs is determined by each organization's allocation formula.

▪ Northern Virginia Regional Park Authority **\$768,000**

The Northern Virginia Regional Park Authority (NVRPA) is a multi-jurisdictional agency comprised of Arlington County, Fairfax County, Loudoun County, and the Cities of Alexandria, Falls Church, and Fairfax which owns and operates over 10,000 acres of parklands with 21 major parks, including Potomac Overlook, Upton Hill, and the W&OD Regional Parks in Arlington.

Transportation Program **\$2,487,000**

Transportation – Maintenance Capital **\$1,346,000**

The Transportation Maintenance Capital program in the Department of Environmental Services (DES) maintains transportation infrastructure by repaving streets and bike lanes, maintaining pedestrian and vehicular bridges, maintaining sidewalks, signals, signal infrastructure, and Intelligent Transportation Systems (ITS), maintaining and replacing street and trail lights, maintaining and replacing parking meters, and maintaining and replacing bus shelters.

- **Bridge Maintenance**

This is an ongoing program that provides funds to continue inspection, maintenance, and rehabilitation of 38 vehicular and pedestrian bridges in Arlington County to assure an adequate level of safety. Twenty-six bridges are included in the Federal Highway Administration (FHWA) National Bridge Inventory (NBI), which establishes standards for inspection and maintenance of public highway bridges. All NBI bridges are required to be inspected and reported on at least biennially and the County has adopted this standard for all 38 bridges. The program goal is to maintain the Bridge Condition Rating (BCR), a nationally used rating, in a range between 6 and 7, defined as satisfactory to good. In FY 2027, the program anticipates undertaking repairs and maintenance of the bridges identified during regular biennial inspections. Additionally, funds will be allocated to spring power washing and cleaning of the eleven largest vehicular bridges and for emergency repairs after large storm events and traffic accidents.

\$236,000
- **Paving Program**

The County currently maintains 1,058 lane miles of roadway by a combination of mill and overlay, full depth rebuilding, micro-surfacing, and slurry sealing. The County utilizes a Pavement Condition Index (PCI) to assess the road conditions. The County has established a desired average PCI range of 75-80 (with 100 representing the best possible) and has raised overall PCI to 83.2 in 2025 from an average PCI of 67 in 2014. The PAYG funds, along with anticipated GO bond funds, will maintain the PCI level as long as changes in winter weather, contracting costs, and oil prices do not negatively impact the anticipated paving program. The program operates on a 15-year paving cycle, on average, with about 60 lane miles of mill & overlay per year to maintain the desired average PCI. Arterials are repaved more often due to the traffic volumes and types of vehicles using them. Crack sealant will be used on both arterials and neighborhood streets to extend their life and reduce the frequency that they need to be milled & overlaid.

\$500,000
- **Sidewalk, Curb, Gutter Proactive Zone Maintenance**

The program funds proactive and comprehensive inspection and maintenance of County-maintained, curb, gutter, and sidewalks. The County is divided into 20 concrete zones, and the program's goal is to address two zones a year, for a 10-year maintenance interval. Zone maintenance is informed by a sidewalk survey, most recently completed in 2024 along with project manager observations.

\$250,000
- **Signals and ITS Maintenance**

This program is intended as a traffic signal capital maintenance program outside of planned rebuild projects, ITS system deployments, and other capital activities. The program focuses on three major areas to ensure a good state of repair: 1) ITS device replacement to replace components and systems as they age out of service, including items such as beacons, detection cameras, audible pushbuttons, etc.; 2) the structural inspection program, which inspects and rates the existing traffic structures to ensure a state of good repair, and repair any critical or emergency deficiencies; and 3) higher cost preventative signal maintenance activities such as rewiring, cabinet replacements, pushbutton retrofits, and other items that extend the service life of a signal. PAYG funds the structural inspections, repair work, replacement of components that have a life of less than 10 years, and most preventative maintenance work.

\$360,000

Complete Streets Programs

The Complete Streets Program provides mobility and accessibility improvements throughout the County and connections to the rest of the region. This is achieved by providing a high-quality transit system, a robust bicycle and pedestrian network, provisions for Shared Mobility Devices (SMDs), and additional transportation demand management approaches. The program also maintains and develops systems to manage and analyze transportation assets, including physical assets (e.g., signs) and transportation data assets (for example, collected observed traffic data and crash data).

\$1,141,000

- **BIKE Arlington** **\$57,000**

The BIKE Arlington program makes physical enhancements to Arlington's transportation infrastructure, including trails and streets, to improve conditions for bicycling. The program's goal is to increase the number of riders and bicycle trips by making bicycling a more attractive travel choice through completing the bicycle network, tracking usage of bicycle facilities through the counter program, and installing wayfinding. PAYG funds operational and maintenance costs for the bike counter program, installation of and repairs to wayfinding signage and bike parking, as well as spot safety upgrades to trails and on-street bicycle infrastructure that don't qualify for other funds.
- **Parking Meters** **\$465,000**

The goal of parking meter and technology program is to enable efficient management of public curb space. The scope of work includes: (1) modernization and maintenance of the County's parking-meter equipment, including research into and deployment of new equipment types and technologies, (2) maintenance of the occupancy-detection system that has been piloted and has provided key insights into customer behavior and preferences and helped optimize pricing and payment compliance, and (3) upgrades to the online application system for residential parking permits (RPP) and a critical transition to electronic permits. The County currently has about 1,368 parking meters (717 multi-space meters and 651 single space meters) that require replacement, or component replacement, after ten years of useful life. As part of the programs, data are collected and analyzed from parking-meter equipment and from non-metered curb space. This analysis supports decision making about curbside management, such as the allocation of curb space for various uses, and other regulations, such as time limits for parking.
- **Street Lighting Management** **\$0**

This program will rebuild and upgrade aging streetlights and resolve ownership issues between the County and Dominion Energy that adversely affect performance and maintenance. County streets are lit with 18,125 streetlights, of which 7,325 are owned by the County and 10,800 are owned by Dominion Energy (DE, formerly Dominion Virginia Power). PAYG is used to proactively replace conduits and conductors on aging lighting systems as outlined by the Streetlight Management Plan (SMP). This effort updates the aging underground infrastructure and improves service reliability as underground repair work typically creates the longest outages of streetlights. PAYG is also used to upgrade some existing LED fixtures to newer models with improved functionality as they fail and require replacement. An example of this is the change from a radio-based communication node to a cellular-based control node. The control systems are used to allow for remote monitoring of errors and for dimming. Other funding is available to continue executing the program. This program may also receive GO bond funding determined during the FY 2027 – FY 2036 CIP.
- **Street Safety Improvements** **\$558,000**

The Street Safety Improvement (SSI) program supports the Vision Zero goal the Arlington County Board adopted in July 2019 (and the Vision Zero Action Plan adopted in May 2021) to eliminate all transportation fatalities and severe injuries. The funds in this program are imperative to implementing quick-action, multimodal safety improvements at locations with a crash history or systemic safety risks. Locations demonstrating high crash rates or more severe crashes are prioritized, as are improvements in equity emphasis areas or near schools. Initiatives being advanced with PAYG funding include 1) school beacon modifications to support automated enforcement of school zones, 2) pedestrian crossing enhancements, including the implementation of yellow flashing beacons, 3) speed reduction strategies, 4) pilot projects, which entail testing innovative safety treatments, and 5) other quick build projects that address safety issues at various locations. In addition to PAYG funding, this program may also receive GO bond funding determined during the FY 2027 – FY 2036 CIP.

- **Transportation Asset Management** **\$61,000**

Transportation assets include deployed assets such as signals and signs installed in the right-of-way, inventory assets housed in warehouses, and traffic data assets. This program develops and maintains a management system that not only keeps records but also makes data more accessible and analytical. This includes the development and continuous update of a central traffic database that houses both historic and recent transportation data, including but not limited to characteristics of streets, traffic volume counts, speeds, crashes, and street classification. The database is updated as new information becomes available and currently has the following capabilities: open data accessibility to staff and public; integration with the County work order and asset management system (Cartegraph); integration with the County's Geographic Information System (GIS); trend analysis; safety analysis; report and map generation; and system performance monitoring. This program also helps track and manage assets by integrating with the current inventory system associated with the County's warehouse storage facility. Additionally, it helps staff manage and track customer complaints about transportation-related issues and tie the solutions into asset updates. As such, it plays a critical role towards supporting the County's Vision Zero goal.
- **WALKArlington** **\$0**

The WalkArlington program makes physical enhancements to Arlington's sidewalk and street infrastructure in commercial as well as non-commercial districts. The objectives of the program include: improving pedestrian safety, completing the planned pedestrian network, and making the network accessible for all users. PAYG funds are used to implement tactical measures that are not eligible for other funding sources. Other funding is available to continue executing the program. This program may receive GO bond funding or Transportation Capital funding determined during the FY 2027 – FY 2036 CIP.

Facilities Maintenance Capital Program **\$2,400,000**

The Facilities maintenance program operates approximately 90 County-owned public facilities, including office buildings, fire stations, support, maintenance and logistic facilities, recreation centers, courts, and more. The Facilities Maintenance Capital program is a collection of major facility maintenance projects designed to keep County facilities operating in a safe, efficient, and reliable manner. This program and the Facilities Design and Construction program are integrated to maintain and improve the portfolio of County facilities based on the life cycle of assets.

- **Central Library Plaza Renovation** **\$1,500,000**

The project will address water intrusion; the scope of work includes the installation of a perimeter drainage system and regrading of the plaza surrounding the facility. This will also address potential safety concerns from tripping and fall hazards. The space will also be re-evaluated with Libraries and the Department of Parks and Recreation (DPR) for other potential layouts and use opportunities.
- **Residential Program Center (RPC) Elevator Modernization** **\$650,000**

The Residential Program Center (RPC) provides three crucial services – non-medical detoxification, substance abuse recovery, and housing services for single adults experiencing homelessness – all under one roof. Accessibility within the facility is critical to the operation of the program and to facility code requirements. The elevator at the RPC has reached the end of its useful life, and electronic control equipment has also become obsolete. The scope of this project is to update the elevators within the building, including machinery, passenger cabs, and electronic controls.

- **Critical Site Uninterruptible Power Supply (UPS) Upgrade Program** **\$250,000**
This program is to replace the UPS units at critical public safety radio sites, ensuring continuity of operations in the event of a power outage. Previous funding cycles have allowed for successful upgrades to four (4) of the six (6) radio sites.

Energy Management **\$740,000**

The Energy Management Program invests funds in various capital improvements that advance the goals of the Community Energy Plan (CEP).

- **Electric Vehicle (EV) Chargers - Public Accessibility** **\$190,000**
This project includes two components that support key objectives of the adopted Community Energy Plan (CEP), including policy 4.4 to promote and encourage electric vehicles in the private and commercial sectors and support convenient charging stations throughout Arlington.
 - Electric vehicle charging infrastructure for high-visibility and high-circulation public-use County government sites through a match (\$150,000) to the Federal funding through the Clean Fuels Infrastructure (CFI) grant where the County is a sub awardee on the regional project coordinated by the Metro Washington Council of Governments. The locations identified for public EV charging installations through the CFI grant are Barcroft Community Center, Barcroft Garage, Bluemont Park, and the Walter Reed Community Center.
 - Updating signage for all public and fleet charging locations for consistent messaging to enhance clarity and user experience (\$40,000).
- **County Facility Renewable Energy Assessment and Solar Installation** **\$400,000**
This program provides funding for on-site solar development at County facilities under a Power Purchase Agreement (PPA) model rather than County-owned and maintained solar assets. Shifting to a PPA model reduces the capital costs and ongoing maintenance costs for the County because the PPA provider installs and maintains the solar arrays. The County purchases the electricity generated and saves money on electric bills and at the same time realizes the greenhouse gas reduction and renewable energy benefits. Funding supports potential upfront capital expenses for enhanced feasibility analysis, structural analysis, and electrical panel upgrades that will be identified through the design process to ensure sites are solar ready for PPA installations.
- **Energy Performance Measurement – County Buildings** **\$150,000**
This program, in partnership with the Facilities Management Bureau and Arlington Initiative to Rethink Energy (AIRE), is to implement energy efficiency and decarbonization measures at County facilities with a focus on energy and climate performance. In FY 2027, the funding will be used for evaluation, measurement, and verification of recently installed HVAC electrification projects. This effort will provide performance data on installed electrified HVAC systems that can inform future facility electrification planning and analysis efforts through a data driven approach.

Facilities Design and Construction Program **\$988,000**

The Facilities Design and Construction Program maintains and modernizes current County facilities and plans for the County's future facility needs. The program is integrated with the Facilities Maintenance Capital program in planning periodic renovations and eventual replacement of obsolete facilities at the appropriate points in the life cycle.

- **Facility Condition Assessments & Planning Studies** **\$463,000**
Feasibility studies focus on near term and intermediate range planning to define options in response to evolving facility needs, including opportunities for co-location, facilities consolidation, and repurposing spaces to meet changing community needs. The planned feasibility studies include Courts Square West, Bozman Government Center, 2020 N 14th Street, Quincy site utilization study, and warehouse utilization study.
- **Facility Finishes and Furnishings** **\$525,000**
This program invests in the existing facilities interior/exterior finishes and furnishings, consisting of interior maintenance capital and systems furniture replacement. This will address safety, quality, and condition disparities between newer and existing buildings.

Parks Maintenance Capital Program **\$2,772,000 (\$2,137,000 County/\$635,000 APS)**

The Parks Maintenance Capital Program provides for recurring, systematic reinvestment in existing facilities by replacing inefficient and outdated infrastructure and preventing premature failure. The program funds the replacement or major renovation of park and recreation facility assets, including athletic fields and courts, field and court lighting, playgrounds, picnic shelters, restrooms, parking, and other miscellaneous park and recreation facilities. The program also addresses accessibility, safety, and storm water improvements that are complementary to renovating the facilities.

- **Capital Asset Manager** **\$150,000**
This funding is for the staff position that manages the Parks Capital Asset Program.
- **Field Fund** **\$285,000**
The Parks Field Fund is supported by an annual fee assessed on official affiliated youth and adult sports teams playing on Arlington County rectangular and diamond fields. Work to be identified may include supporting the replacement and construction of synthetic turf fields and enhancements to existing fields such as improved irrigation, site amenities or accelerated sod replacement. The FY 2027 PAYG budget reflects the projected annual revenue from FY 2026 generated fees.
- **Long Bridge Synthetic Turf Replacement – Field #1** **\$1,270,000**
These funds will be used for the design and construction for the replacement of synthetic turf surfacing on Field #1 at Long Bridge Park. Costs include design development, replacement of the synthetic turf and infill, repairs to the base layer and under-drain system, replacement of field amenities, and construction administration Replacement of the synthetic turf on this field is needed to maintain the high play quality offered through synthetic turf. The project cost share between the County cost and Marymount University is 50/50 (\$635,000 Arlington County/ \$635,000 Marymount University).
- **Long Bridge Synthetic Turf Replacement – Field #4** **\$1,067,000**
These funds will be used for the design and construction for the replacement of the synthetic turf surfacing on Field #4 at Long Bridge Park. Costs include design development, replacement of the synthetic turf and infill, repairs to the base layer and under-drain system, replacement of field amenities, and construction administration Replacement of the synthetic turf on this field is needed to maintain the high play quality offered through synthetic turf. The County cost for this project is \$1,067,000. Unlike many of the County's synthetic fields, there is no cost sharing agreement in place for this field.

Technology **\$7,408,000**
The technology section includes both enterprise-wide and program specific projects. See the capital project list section for additional technology funded projects in other capital funds.

- **Server & Storage Program** **\$400,000**
This program covers the general sustainment and replacement of physical County server hardware and data storage. Continued investment in the maintenance of server and storage hardware is crucial for ensuring the resilience and uninterrupted operation of technology platforms that support critical business processes.

- **Workforce Device Modernization** **\$3,206,000**
This program provides funding for the cyclical replacement of workforce devices, including laptops and desktops utilized by the County. The goal of the program is to maintain an 80 percent laptop to 20 percent desktop device mix within the County. This program, formerly known as PC Replacement, is responsible for managing the replacement of approximately 3,300 laptops and 730 desktop devices on a rolling replacement schedule.

- **Network** **\$2,352,000**
This annual program covers the replacement and refreshment of end-of-life equipment, hardware systems, software, and cabling that provide network and wireless connectivity which support the County's data center infrastructure, network access and security, power protection, and worker mobility and telework technology. For FY 2027, the budget primarily allocates funds for upgrading the County's network infrastructure. The plan involves replacing network equipment at various County site locations, which is crucial to maintain and enhance connectivity. These network improvements support the County's, Schools', and Public Safety's comprehensive requirements for voice, data, and video communication.

- **Real Estate Assessment System** **\$1,250,000**
The Office of Real Estate Assessments is responsible for valuing approximately 66,000 parcels annually, consisting of commercial, single-family and condominium properties. The current system was initially implemented twenty years ago, and a custom in-house system was built eight years ago to supplement missing functionality at the time. A new system will provide significant functional enhancements with greater analytical and reporting capabilities as well as integration with other systems. This is the second year of a two-year project with \$1,250,000 required for the second year for a total project budget of \$2,250,000.

- **HR/FIN System (PRISM+) Enhancements** **\$200,000**
Following the upgrade of the existing human resources and financial system to a cloud-based solution (PRISM+) in FY 2026, funding for implementation services is needed to support the implementation of new or modified functionality available as part of the future quarterly releases. This continuous improvement will help the County improve the efficiency of business processes. Services will include configuration, deployment & integration of modules, testing, training, customer support and ensuring compliance with regulatory requirements.

Public Safety **\$8,061,000**
The public safety section includes key system and asset replacements on a reasonable life cycle. The projects are funded between both PAYG funds and short-term financed dollars.

- **Police Electronic Summons System** **\$222,000**
In FY 2015, the County began assessing a \$5.00 fee as part of the costs for each criminal or traffic case in the district or circuit courts to purchase and implement an electronic summons system. With an electronic summons system, citation data is automatically scanned and electronically entered at the point of activity, improving efficiency and accuracy in the processing of issued citations for Courts and Police personnel. Once the citation is complete, the transaction data is sent electronically to the Court's case management systems, allowing violators to prepay their fines promptly and aid the Courts in managing their dockets while tracking their caseloads. The cost of the system includes the software and hosting costs, peripheral equipment such as handheld devices and portable printers, installation, training, and system maintenance.
- **Police Mobile Data Computers** **\$400,000**
The Mobile Data Computer (MDC) project includes refreshment of the hardware, software, servers and vehicle docking stations required for police vehicles to utilize mobile computing technology in the vehicle. These terminals or laptops permit data exchange via wireless technology to the Police, Fire and Sheriff's Departments and are located in public safety vehicles.
- **Police Ballistic Shields** **\$475,000**
This project covers replacement of ballistic shields currently in place and have reached end of useful life. Maintaining this equipment is critical to the life and safety of officers.
- **Police Computer Forensic Equipment** **\$100,000**
Digital evidence includes documents, pictures, text messages and other information that is stored on cell phones, computers, and other devices which is captured during most law enforcement investigations. Staff use forensic workstations and servers to store and analyze digital evidence. For digital evidence to be admissible in court proceedings, it is critical to maintain the integrity of the data and adhere to data capture and retention standards. Routine equipment replacement keeps all servers operating with up-to-date technology and maintains data security. Modern servers can reduce data space requirements, maintenance time and licensing costs.
- **Fire Apparatus** **\$6,864,000**
In FY 2027, the County anticipates receiving 6 pumpers that were ordered in FY 2023. This project is funded from the Auto Equipment fund.

Arlington Neighborhoods Program - Program Management **\$781,000**

These funds are for staff project management costs for the program. This ongoing program funds a diverse set of infrastructure construction projects across the community. Since the 1960s, Arlington residents and civic associations have collaborated with the County to identify and plan infrastructure projects in their own neighborhoods. These projects have included everything from streetlight installation to street intersection reconfiguration to tree and landscape restoration to new curb, gutter, and sidewalk.

Capital Administration/Contingent **\$309,000**

The FY 2027 adopted budget includes funding for administrative support of capital projects tracking, reporting, and procurement in the Department of Management and Finance.

WHAT ARE BONDS?

Municipal bonds are debt securities the County sells to generate funding for capital investments that will then be paid back overtime. When investors purchase County bonds, it is a debt that the County will repay in one or more years with interest. The County's regular payments to bond investors are called "debt service." The bond funding of capital investments operates under the principle of "inter-generational equity." Debt service is spread over multiple years in line with the useful life of an asset. This allows those residents who may benefit from the project over time to pay for it. There are many different types of bonds, which are primarily distinguished by the security backing them. The County primarily issues General Obligation (GO) bonds and subject-to-appropriation bonds. GO bonds are backed by the full faith and credit of the County, which is the strongest backing a municipal bond can have. Subject-to-appropriation bonds are secured by an annual appropriation of revenues sufficient to pay debt service. Due to this lack of full faith and credit pledge, they typically carry a lower credit rating.

HOW DOES THE COUNTY ISSUE BONDS?

In Arlington County, the primary type of bonds issued are General Obligation (GO) bonds. These bonds carry the County's full faith and credit pledge and require that residents must first approve one or more bond referenda authorizing the issuance of GO bonds. These bonds are issued for capital projects as identified in the County's Capital Improvement Plan (CIP). The County seeks approval for referenda as part of regular elections, generally in November of even numbered years. If residents approve one or more bond referenda, then the County will include one or more projects approved under each referendum in a future sale of GO bonds based on each project's cashflow needs. The specific amounts of the bonds to be sold for each capital project are determined as part of the County's CIP. Typically, the County's CIP has a 10-year "planning horizon," which includes an adopted capital budget for the first year and nine forecasted future planning years. In calendar year 2024, the County adopted a ten-year CIP covering fiscal years 2025-2034, and six different bond referenda were approved by voters in November 2024.

GO BONDS AND THE CAPITAL IMPROVEMENT PLAN

The CIP is a planning document that identifies the capital needs of the community over a ten-year period. GO bond financing is one component of the overall funding plan in the CIP and is generally used to finance capital projects with average useful lives of more than 10 years, matching or exceeding the average maturity of the bonds issued. Full detail of the CIP can be found at <https://www.arlingtonva.us/Government/Programs/Budget-Finance/CIP>.

Prior to FY 2020, GO bond funding was appropriated at the time of bond issuance, typically in the spring of each fiscal year. Consistent with other capital funds, the appropriation of general obligation (GO) bond funded projects is now included as part of the operating budget. As individual projects approved in the CIP advance and become more defined, the timing of when the County sells its bonds to investors may shift from the adopted CIP to align with changes to the timing or cashflow needs of the project.

FY 2027 General Obligation Program Costs

Debt service on bonds to be issued in FY 2026 will not begin until FY 2028 and will be included in that year's operating budget. The adopted FY 2027 debt service budget includes debt service on bonds already issued through FY 2026. The bonds and associated debt service adhere to the County's financial and debt management policies.



GENERAL CAPITAL PROGRAM PROJECT LISTS
GENERAL CAPITAL PROJECTS FUND

FY 2027 Capital Program Project List

Project Description	FY 2027 PAYG	Short-Term Finance	Reallocated Balances	Other	Total Budget
Regional Partnership					
Northern Virginia Regional Parks Authority	\$768,000	-	-	-	\$768,000
Transportation Maintenance					
Bridge Maintenance	236,000	-	-	-	236,000
Pavings, Marking, Slurry Seal	500,000	-	-	-	500,000
Signals and ITS Maintenance	360,000	-	-	-	360,000
Transportation Complete Streets					
Bike Arlington	57,000	-	-	-	57,000
Neighborhood Complete Streets	-	-	-	-	-
Parking Meters	100,000	-	-	-	100,000
Parking Technology	365,000	-	-	-	365,000
Sidewalk, Curb, Gutter, Proactive Zone Maintenance	250,000	-	-	-	250,000
Street Safety Improvements	558,000	-	-	-	558,000
Transportation Asset Management	61,000	-	-	-	61,000
Walk Arlington	-	-	-	-	-
Facilities Maintenance					
Central Library Plaza	1,216,000	-	284,000	-	1,500,000
CSI - Critical Site UPS Upgrade Program	-	250,000	-	-	250,000
Residential Program Center Elevator Modernization	-	-	650,000	-	650,000
Facilities Design & Construction					
Facilities Conditions Assessments & Planning Studies	463,000	-	-	-	463,000
Facility Finishes and Furnishings	-	525,000	-	-	525,000

GENERAL CAPITAL PROGRAMS PROJECT LISTS
GENERAL CAPITAL PROJECTS FUND

FY 2027 Capital Program Project List

Project Description	FY 2027 PAYG	Short-Term Finance	Reallocated Balances	Other	Total Budget
Energy Management					
Electric Vehicle Chargers - Public Access	-	\$190,000	-	-	\$190,000
Energy Performance Management - County Buildings	-	150,000	-	-	150,000
Facility Renewable Energy Assessment and Solar Installation	265,000	-	135,000	-	400,000
Parks Maintenance/Fields					
Capital Asset Manager	150,000	-	-	-	150,000
Field Funds	-	-	-	285,000	285,000
Long Bridge Synthetic Turf Field Replacements (#1 & #4)	-	1,702,000	-	635,000	2,337,000
Information Technology					
Human Resource and Financial System Enhancements	200,000	-	-	-	200,000
Network	-	2,352,000	-	-	2,352,000
Real Estate Assessment System Replacement	-	1,250,000	-	-	1,250,000
Server Program	-	400,000	-	-	400,000
Workforce Modernization	-	3,206,000	-	-	3,206,000
Public Safety					
Fire - Vehicle Apparatus	-	6,864,000	-	-	6,864,000
Police - Mobile Data Computers	-	400,000	-	-	400,000
Police - Ballistic Shields	-	475,000	-	-	475,000
Police - Computer Forensic Equipment	-	100,000	-	-	100,000
Police - E-summons Ticketing System	-	-	-	222,000	222,000
Arlington Neighborhoods Program					
Project Management	781,000	-	-	-	781,000
Capital Contingency / Administration					
Capital Contingency /Admin	-	-	309,000	-	309,000
TOTAL	\$6,330,000	\$17,864,000	\$1,378,000	\$1,142,000	\$26,714,000

Stormwater Capital Program FY 2027 Capital Program Project List		
Project Description	PAYG	Total Budget
Stormwater Infrastructure/Capacity Improvements		
Capacity Project Planning Studies	\$50,000	\$50,000
Stormwater Maintenance Capital		
Four Mile Run Maintenance Capital	200,000	200,000
Manhole & Catch Basin Rehabilitation	370,000	370,000
Military Road Culvert at Gulf Branch	185,000	185,000
Stormwater Mains Rehabilitation/Replacement	1,000,000	1,000,000
Stormwater Frames and Covers	150,000	150,000
Terra Cotta/Corrugated Metal Pipe Upgrades	925,000	925,000
Streams and Water Quality		
Outfall Rehabilitation Program	250,000	250,000
Stream Resiliency Program	150,000	150,000
Stream and Wetland Maintenance Capital	235,000	235,000
Water Quality Project Feasibility & Concept Design	150,000	150,000
Total Projects	\$3,665,000	\$3,665,000

Utilities Capital Program FY 2027 Capital Program Project List		
Project Description	PAYG	Total Budget
Sanitary Sewer System Improvements		
Collection Improvements	\$250,000	\$250,000
Water Distribution System Improvements		
Distribution improvements	500,000	500,000
Finished water reliability & interconnections	100,000	100,000
Water Pollution Control Plant Capital Sustainment		
Activated Sludge Effluent Pump Station #1 Upgrades	200,000	200,000
Asset Management and Work Order System Replacement	106,000	106,000
Blue Plains Plan Capital	1,705,000	1,705,000
Primary Clarifier Upgrades	575,000	575,000
Solids Master Plan (Re-Gen) Phase 2	765,000	765,000
Solids Master Plan (Re-Gen) Phase 3	7,166,000	7,166,000
Technology Enhancements	1,548,000	1,548,000
Water Pollution Control Plant Maintenance Capital Program	4,521,000	4,521,000
Water-Sewer Maintenance Capital		
Large diameter sewer rehabilitation and replacement	2,928,000	2,928,000
Large diameter water main rehabilitation and replacement	950,000	950,000
Large meter valve rehabilitation and replacement	200,000	200,000
Manhole rehabilitation	1,000,000	1,000,000
Non-expansion inflow and infiltration sanitary sewer capital repairs and replacements	2,500,000	2,500,000
Sewer main and sewer force main replacement programs	3,430,000	3,430,000
Small diameter valve rehabilitation and replacement	300,000	300,000
Water main cleaning and re-lining projects	1,600,000	1,600,000
Water main replacement program	2,800,000	2,800,000
Water/sewer frames and covers	750,000	750,000
Water tank and pump station maintenance capital	850,000	850,000
Total Projects	\$34,744,000	\$34,744,000

Our Mission: To provide and maintain a water distribution system, a sewage collection system, and a wastewater treatment plant

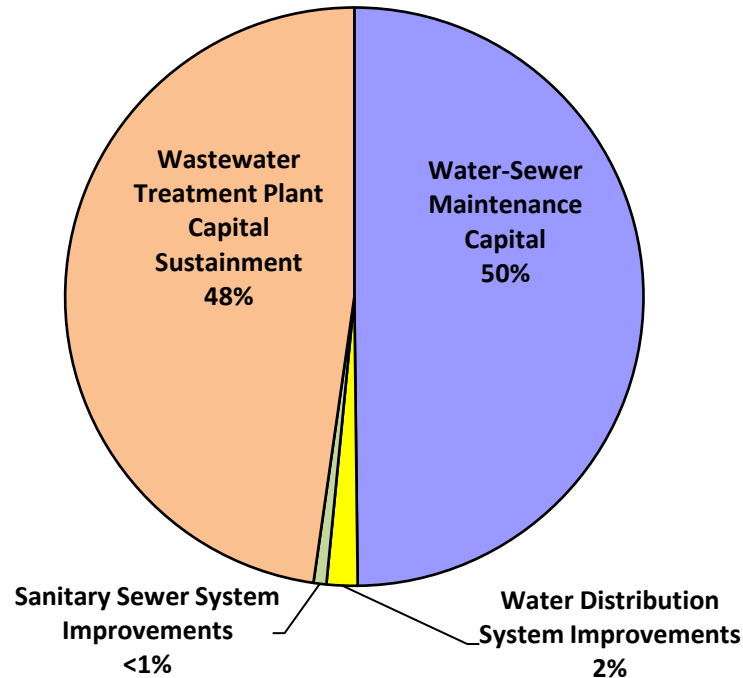
The Department of Environmental Services is responsible for managing the Utility Fund, which includes providing and maintaining a water distribution system, a sewage collection system, and a wastewater treatment plant.

Capital budget development is included in both the annual operating budget process and the biennial capital improvement plan (CIP). The annual budget process approves and allocates funding for capital projects using current year ongoing revenue, one-time funding, state and federal grant funds, cost-share, previously approved bond funding and various dedicated funds. The CIP includes a projected ten year spend plan of all of the aforementioned sources, various fees, and the approval of new General Obligation (GO) bonds. Due to these multiple funding sources and the multi-year nature of project execution, not all of the County's planned spending on capital projects appears in any one year of the operating budget. The CIP document shows the multiple year execution of projects.

The County typically uses Pay-As-You-Go (PAYG) to fund assets with useful lives of 10 years or less. Financed dollars are set on repayment schedules (debt service) concurrent with the expected useful lives of the financed assets. Long-term financing (e.g., GO bonds) is used primarily for the County's large capital infrastructure investments, such as buildings, equipment at the wastewater plant or major water or wastewater mains, with expected useful lives of 10 or more years. Refer to the Debt Service section of this document and the Adopted Capital Improvement Plan for more detailed information on the County's long-term capital financing strategy.

The Adopted FY 2027 Utility Fund PAYG Budget Summary, program budget appropriation distribution graph, project descriptions, and fund statement are included on the following pages.

Distribution of Fund Budget



FY 2027 ADOPTED PAYG BUDGET SUMMARY

PROGRAM CATEGORY	AMOUNT
UTILITIES	
Wastewater Treatment Plant Capital Sustainment	\$16,586,000
Water-Sewer Maintenance Capital	17,308,000
Water Distribution System Improvements	600,000
Sanitary Sewer System Improvements	250,000
Total Project Cost	34,744,000
Less: Infrastructure Availability Fees & Other Revenue	6,300,000
Less: Inter-Jurisdictional Partner Contributions	10,854,082
Less: Interest Income & Miscellaneous Revenues	350,000
Less: Transfer in from General Fund	104,918
Net Utilities Funds Support	\$17,135,000

FY 2027 ADOPTED UTILITIES BUDGET

Wastewater Treatment Plant Capital Sustainment

\$16,586,000

- **Water Pollution Control Plant Maintenance Capital Program.** This program provides for the annual repair, replacement, and upgrade of current equipment and infrastructure at the plant and lift stations. Major program components include refurbishing or replacing equipment to prevent premature failure, infrastructure improvements, and automating treatment processes to increase operational efficiency, reliability, and redundancy. Additionally, studies of alternative treatment processes to increase efficiency and reduce environmental impact are funded through this program (\$4,521,000).
- **Solids Master Plan (Re-Gen) Phase 2 – Intermediate Needs.** Projects that need to be completed in advance of Phase 3 which may involve additional equipment replacement or demolition of underutilized facilities in preparation for the Phase 3 construction (\$765,000).
- **Solids Master Plan (Re-Gen) Phase 3 – Class A Biosolids / Long Range Needs.** The Solids Master Plan will modernize solids treatment facilities and create opportunities for resource recovery. The plant currently produces an alkaline stabilized Class B biosolids product but is planning to produce Class A biosolids after the plan's implementation. This phase implements the long-term solution to producing a Class A biosolids product. More information about this suite of projects can be found at www.arlingtonregen.com (\$7,166,000).
- **Technology Enhancements.** This program provides funding for the Plant's Process Control System (PCS) and other networked cybersecurity related initiatives. Several discrete projects have been identified as part of this program (\$1,548,000).
- **Asset Management and Work Order System Replacement.** The current asset management and work order system is nearing end of life. This funding will be used to implement a replacement system (\$106,000).
- **Primary Clarifier Upgrades.** This project will evaluate and rehabilitate / improve equipment and facilities associated with the primary clarifiers to ensure alignment with industry best practices. The last upgrade to the system was approximately 20 years ago. (\$575,000).
- **USACE Coastal Storm Resiliency.** The U.S. Army Corps of Engineers (USACE) is conducting a study to reduce long-term coastal flood risk to vulnerable populations, properties, infrastructure, and environmental and cultural resources in Northern Virginia within the Middle Potomac River watershed. The project will study a potential floodwall that would be constructed along the northern bank of Four Mile Run between the Four Mile Run bike trail and the Water Pollution Control Plant (\$200,000).
- **Blue Plains Plant Capital.** The District of Columbia Water and Sewer Authority Blue Plains Plant processes a portion of Arlington County's sewage after transmission through Fairfax County mains. The capital program funds Arlington's annual payment through Fairfax County to the Blue Plains Plant for capital improvements. It also funds improvements to the transmission system. Payment is due under the terms of the October 3, 1994, Sewage Conveyance, Treatment, and Disposal Agreement with Fairfax County (\$1,705,000).

Water-Sewer Maintenance Capital

\$17,308,000

The funding for these projects comes primarily from a transfer from the Utilities Operating Fund, which is an enterprise fund. The revenues for this enterprise fund are derived primarily from water and sewer utility billings. Infrastructure Availability Fees (IAF) charged to new users who increase demands on the system are an additional funding source for these projects. The following projects

and programs are planned to replace and rehabilitate the County's water distribution and sewage collection system.

- Water main replacement program (\$2,800,000)
- Non-expansion inflow & infiltration sanitary sewer capital repairs & replacements (\$2,500,000)
- Large diameter sewer rehabilitation & replacement (\$2,928,000)
- Water main cleaning and re-lining projects (\$1,600,000)
- Water / sewer frames and covers (\$750,000)
- Sewer main & sewer force main replacement programs (\$3,430,000)
- Manhole rehabilitation (\$1,000,000)
- Large diameter water main rehabilitation & replacement (\$950,000)
- Small diameter valve rehabilitation & replacement (\$300,000)
- Large meter vault rehabilitation & replacement (\$200,000)
- Water tank and pump station maintenance capital (\$850,000)

Water Distribution System Improvements **\$600,000**

The water main projects in this program are designed to improve overall capacity or operation of the water distribution system. These projects are part of the Water System Plan. Funding for these projects is generated from fees charged to new users who increase demands on the water distribution system.

- Distribution improvements (\$500,000)
- Finished water reliability & interconnections (\$100,000)

Sanitary Sewer System Improvements **\$250,000**

The sanitary sewer collection improvements are intended to provide additional capacity to existing sanitary sewer lines to accommodate new development in Arlington County. These projects are part of the Sanitary Sewer System Plan. Funding for this program is generated from fees charged to new users who increase demands on the sewer system.

TOTAL UTILITIES CAPITAL BUDGET **\$34,744,000**

**UTILITIES CAPITAL PROJECTS FUND
FUND STATEMENT**

	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2026 RE-ESTIMATE	FY 2027 ADOPTED
ADJUSTED BALANCE, JULY 1	\$38,085,920	\$17,609,191	\$23,024,741	\$15,564,900
REVENUES:				
Infrastructure Availability Fees	4,755,660	9,385,000	5,700,000	6,300,000
Sewage Treatment Service Charges	2,548,080	11,485,000	4,003,242	10,854,082
Interest	1,109,694	360,000	300,000	350,000
Miscellaneous Revenue	-	-	-	-
TOTAL REVENUE	8,413,434	21,230,000	10,003,242	17,504,082
Transfers In (Out):				
Transfer in from General Fund	104,918	104,918	104,918	104,918
Transfer In from Utilities Operating Fund	7,993,000	10,204,000	10,204,000	17,135,000
TOTAL TRANSFERS IN	8,097,918	10,308,918	10,308,918	17,239,918
TOTAL BALANCE, REVENUES AND TRANSFERS IN	54,597,272	49,148,109	43,336,901	50,308,900
EXPENDITURES:				
Capital Projects - Current Year	16,511,353	31,538,918	20,312,160	34,744,000
Capital Projects - Carry-Over	15,061,178	10,000,000	7,459,841	11,120,000
TOTAL CAPITAL EXPENDITURES:	31,572,531	41,538,918	27,772,001	45,864,000
BALANCE, JUNE 30	\$23,024,741	\$7,609,191	\$15,564,900	\$4,444,900

Most capital projects span multiple years, from design to construction completion. Sewage Treatment Service Charges are the inter-jurisdictional partner contributions for eligible capital projects and the FY 2026 re-estimate is based on projected capital execution. The FY 2025 Actual and FY 2026 Re-Estimate columns reflect that funding for capital projects are carried forward each fiscal year, and ending balances fluctuate, reflecting the carryover of these funds. The FY 2027 Adopted Budget column is presented in a similar fashion to show planned execution of projects in the fiscal year. These are staff's best estimates based on preliminary plans and design and construction schedules.

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Our Mission: To implement a comprehensive stormwater management program that balances the following goals: 1) to reduce the potential for stormwater threats to public health, safety, and property; 2) to reduce the impacts of new and existing urban development on Arlington streams, the Potomac River, and the Chesapeake Bay; and, 3) to comply with State and federal stormwater, water quality, and floodplain management regulations.

The Department of Environmental Services is responsible for managing the Stormwater Management Fund. In prior years, the Stormwater Management Fund was a combined fund for operations, maintenance, and capital projects funded through the Sanitary District Tax of \$0.017 per \$100 of assessed real property value. Effective January 1, 2024, Arlington County has implemented a Stormwater Utility, which has replaced the tax funding with utility fee funding based on a property's impervious area. More information can be found on the [Stormwater Utility Fee website](#).

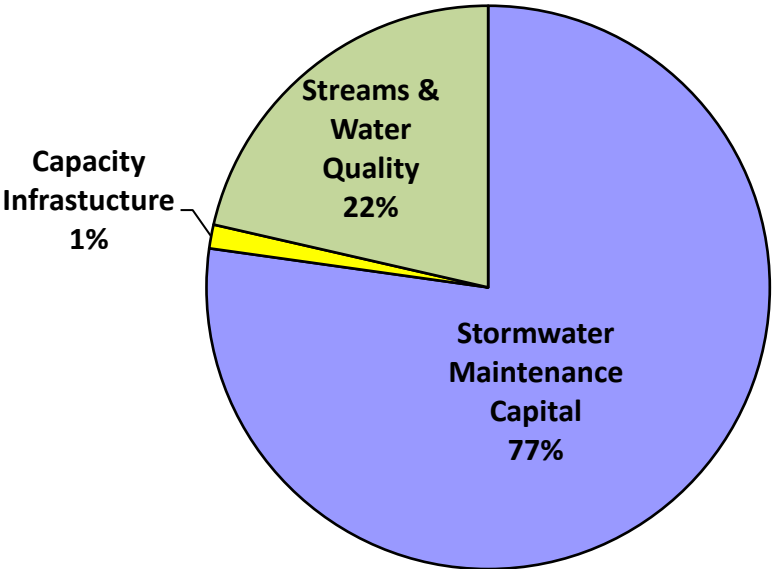
Starting in FY 2024, Stormwater Management Fund is now an enterprise fund. With the change in fund type, there is now a separate fund for operations and maintenance activities, and a capital projects fund dedicated to the Pay-As-You Go capital program. The Stormwater Management operating fund can be found in the "Enterprise, Special Revenue, and Internal Service Funds" section of this budget book.

Capital budget development is included in the annual operating budget process and the biennial capital improvement plan (CIP). The annual budget process approves and allocates funding for capital projects using current year ongoing revenue, one-time funding, state and federal grant funds, cost-share, previously approved bond funding and various dedicated funds. The CIP includes a projected ten-year spending plan for all the sources, various fees, and the approval of new GO bonds. Due to these multiple funding sources and the multi-year nature of project execution, not all the County's planned spending on capital projects appears in any one year of the operating budget. The CIP document shows the multiple year execution of projects.

The County typically uses PAYG to fund assets with useful lives of 10 years or less. Financed dollars are set on repayment schedules (debt service) concurrent with the expected useful lives of the financed assets. Long-term financing (e.g., GO bonds) is used primarily for the County's large capital infrastructure investments, such as installation or replacement of long segments of stormwater pipe, land acquisition, and replacement of large culverts under roads with expected useful lives of 10 or more years. Refer to the Debt Service section of this document and the Adopted Capital Improvement Plan for more detailed information on the County's long-term capital financing strategy.

The Adopted FY 2027 Stormwater Fund Pay-As-You-Go Budget Summary, program budget appropriation distribution graph, project descriptions, and fund statement are included on the following pages.

Distribution of Fund Budget



FY 2027 ADOPTED PAYG BUDGET SUMMARY

PROGRAM CATEGORY	AMOUNT
STORMWATER MANAGEMENT	
Stormwater Maintenance Capital	\$2,830,000
Stormwater Infrastructure Capacity Improvements	50,000
Streams and Water Quality	785,000
Total Project Cost	3,665,000
Less: Interest Income & Miscellaneous Revenues	250,000
Net Stormwater Management Fund Support	\$3,415,000

FY 2027 ADOPTED STORMWATER CAPITAL BUDGET

Stormwater Maintenance Capital

\$2,830,000

Much of Arlington County's stormwater infrastructure was built during the 1940's and 1950's. It is approaching the end of its useful life, and a regular repair and replacement program is necessary to ensure the continued functioning of the storm drainage network during storm events to prevent flooding and property damage.

This program provides for the regular replacement of storm sewer mains, catch basins, and end walls (with their associated outfalls). Attention will be paid to the approximate 11 miles of corrugated metal pipes and plate arch culverts that have deteriorated more quickly than other materials. Associated master plans include the Watershed Management Plan and the Stormwater System Plan.

- Stormwater Mains rehabilitation/ replacement program (\$1,000,000)
- Four Mile Run Maintenance Capital program (\$200,000)
- Stormwater Frames and Covers (\$150,000)
- Manhole & Catch Basin Rehabilitation (\$370,000)
- Terra Cotta/ Corrugated Metal Pipe Upgrades (\$925,000)
- Military Road Culvert (\$185,000)

Stormwater Infrastructure/ Capacity Improvements

\$50,000

The Stormwater Infrastructure Capacity Improvements program addresses infrastructure improvements to the stormwater sewer system. The County's stormwater capacity system was predominantly planned and built prior to the adoption of stormwater regulations and standards that more consistently and appropriately addressed the effects of increased impervious areas and risks associated with intense rainfall events and urban flooding. Improvements are designed and executed on watershed, localized, and parcel-based scales to 1) mitigate flood risks; 2) maintain system infrastructure in a state of good repair; 3) install tertiary system elements; 4) construct drainage projects where under capacity; 5) develop overland relief; 6) advance climate adaptation and resiliency goals; and 7) otherwise implement the adopted Stormwater Master Plan and underlying studies.

- Capacity project planning studies (\$50,000)

Streams and Water Quality

\$785,000

This program addresses regulatory requirements and policy objectives to reduce stormwater pollution, rehabilitate and restore natural infrastructure, and promote environmental recovery and restoration in the County's stream valleys which have been impacted by stormwater runoff from the County's increases in impervious surfaces.

Arlington County exceeded the five percent Bay cleanup pollution reduction requirement for the permit cycle that ended in June 2018. The current permit cycle (ending in CY 2026) requires a cumulative 40 percent pollution reduction, with the subsequent permit requiring the full 100 percent reduction. Progress to date has been made through public investments in green infrastructure and stream restoration, water quality credit from redevelopment activity regulated under the Stormwater Management Ordinance, and programmatic efforts such as street sweeping.

Increased program drivers to repair eroded streams and failed stormwater outfalls that emerged from the July 8, 2019, extreme flooding event. Also, continued increases in impervious surfaces from land development activity (both regulated and unregulated) add to the mitigation pressures on the program. In FY 2022, DES enhanced Land Disturbance Activity (LDA) requirements with the LDA 2.0 initiative to require further mitigation of runoff impacts related to development.

- Stream Resiliency Program (\$150,000)
- Stream & Wetland Maintenance Capital (\$235,000)
- Water Quality Project Feasibility & Concept Design (\$150,000)
- Outfall Rehabilitation Program (\$250,000)

TOTAL STORMWATER BUDGET

\$3,665,000

**STORMWATER CAPITAL PROJECTS FUND
FUND STATEMENT**

	FY 2025	FY 2026	FY 2026	FY 2027
	ACTUAL	ADOPTED	RE-ESTIMATE	ADOPTED
ADJUSTED BALANCE, JULY 1	\$2,031,589	\$2,031,589	\$3,212,739	\$3,089,239
REVENUES:				
Grants	648,392	-	1,750,000	-
Interest	249,195	250,000	250,000	250,000
TOTAL REVENUE	897,587	250,000	2,000,000	250,000
Transfers In (Out):	-	-	-	-
Transfer In from Stormwater Management Fund	7,195,000	3,910,000	5,910,000	3,415,000
TOTAL TRANSFERS IN	7,195,000	3,910,000	5,910,000	3,415,000
TOTAL BALANCE, REVENUES AND TRANSFERS IN	10,124,176	6,191,589	11,122,739	6,754,239
EXPENDITURES:				
Capital Projects - Current Year	6,911,437	4,160,000	7,910,000	3,665,000
Capital Projects - Carry-Over*	-	-	123,500	1,479,000
TOTAL CAPITAL EXPENDITURES:	6,911,437	4,160,000	8,033,500	5,144,000
BALANCE, JUNE 30	\$3,212,739	\$2,031,589	\$3,089,239	\$1,610,239

*Most capital projects span multiple years, from design to construction completion. The FY 2025 Actual and FY 2026 Re-Estimate columns reflect that funding for capital projects are carried forward each fiscal year, and ending balances fluctuate, reflecting the carryover of these funds. The FY 2027 Adopted Budget column is presented similarly to the planned execution of projects in the fiscal year. These are the staff's best estimates based on preliminary plans and design, and construction schedules.

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ARLINGTON

VIRGINIA

Fiscal Year 2027 Pay Schedule For County Employees **July 1, 2026 – June 30, 2027**

Human Resources Department
2100 Clarendon Boulevard, Suite 511
Arlington, Virginia 22201
(703) 228-3500
www.arlingtonva.us

Under The Provisions Of The Arlington
County Flexible Benefit Plan The
Amounts Within May Be Reduced

FY2027 Class List (Effective July 1, 2026)

Class	Title	FLSA	Grade	Executive Level	Hourly Minimum	Hourly Midpoint	Hourly Maximum	Annual Minimum	Annual Midpoint	Annual Maximum
4106	Accountant II	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
4107	Accountant III	Exempt	18		\$38.07	\$48.54	\$59.01	\$79,185.60	\$100,963.20	\$122,740.80
4416	Accountant IV	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
4103	Accounting Technician I	Non Exempt	10		\$25.73	\$32.81	\$39.89	\$53,518.40	\$68,244.80	\$82,971.20
4104	Accounting Technician II	Non Exempt	12		\$28.39	\$36.20	\$44.00	\$59,051.20	\$75,285.60	\$91,520.00
4137	Accounts Payable Specialist	Non Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
1263	Administrative Assistant A	Non Exempt	8		\$23.33	\$29.75	\$36.17	\$48,526.40	\$61,880.00	\$75,233.60
1265	Administrative Assistant A (NB)	Non Exempt	8		\$23.33	\$29.75	\$36.17	\$48,526.40	\$61,880.00	\$75,233.60
1264	Administrative Assistant B	Non Exempt	12		\$28.39	\$36.20	\$44.00	\$59,051.20	\$75,285.60	\$91,520.00
1266	Administrative Assistant B (NB)	Non Exempt	12		\$28.39	\$36.20	\$44.00	\$59,051.20	\$75,285.60	\$91,520.00
1510	Administrative Officer (DHS)	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
0302	Administrative Services Division Chief I D	Exempt	30	Executives	\$68.43	\$87.24	\$106.05	\$142,334.40	\$181,459.20	\$220,584.00
1181	Administrative Specialist	Non Exempt	14		\$31.30	\$39.91	\$48.52	\$65,104.00	\$83,012.80	\$100,921.60
1192	Administrative Specialist (NB)	Non Exempt	14		\$31.30	\$39.91	\$48.52	\$65,104.00	\$83,012.80	\$100,921.60
1280	Administrative Technician	Non Exempt	12		\$28.39	\$36.20	\$44.00	\$59,051.20	\$75,285.60	\$91,520.00
1281	Administrative Technician (NB)	Non Exempt	12		\$28.39	\$36.20	\$44.00	\$59,051.20	\$75,285.60	\$91,520.00
6450	Adult Day Programs Supervisor	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
7213	Adult Day Recreation Leader	Non Exempt	18		\$38.07	\$48.54	\$59.01	\$79,185.60	\$100,963.20	\$122,740.80
1267	AED Administrative Specialist	Non Exempt	14		\$31.30	\$39.91	\$48.52	\$65,104.00	\$83,012.80	\$100,921.60
3340	AED Arts Enterprise Specialist	Exempt	18		\$38.07	\$48.54	\$59.01	\$79,185.60	\$100,963.20	\$122,740.80
3344	AED Budget & Operations Manager	Exempt	26		\$56.28	\$71.76	\$87.24	\$117,062.40	\$149,260.80	\$181,459.20
3305	AED Business Analyst	Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
3350	AED Business Development Specialist	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
3353	AED Commercial Development Specialist	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
0345	AED Deputy Director	Exempt	34	Executives	\$86.40	\$110.16	\$133.92	\$179,712.00	\$229,132.80	\$278,553.60
3326	AED Destination Sales Manager	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
3322	AED Digital Strategist	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
3410	AED Events and Marketing Specialist	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
3320	AED Facilities Operations Supervisor	Exempt	18		\$38.07	\$48.54	\$59.01	\$79,185.60	\$100,963.20	\$122,740.80
3321	AED Facilities Project Specialist	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
3342	AED Grants and Equity Specialist	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
3348	AED Literary Arts Program Coordinator	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
3343	AED Market Research Specialist	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
3345	AED Marketing Specialist	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
3346	AED Marketing Specialist Senior	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
3423	AED Public Art Specialist	Exempt	18		\$38.07	\$48.54	\$59.01	\$79,185.60	\$100,963.20	\$122,740.80
3355	AED Senior Destination Sales Manager	Exempt	21		\$44.09	\$56.22	\$68.35	\$91,707.20	\$116,937.60	\$142,168.00
3349	AED Small Business Specialist	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
3325	AED Specialist II	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
3341	AED Strategic Initiatives Specialist	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
3315	AED Studio Coordinator	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
6641	Agency On Aging Program Coordinator	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
6642	Aging & Disability Resource Center Supervisor	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
0680	Aging & Disability Services Division Chief	Exempt	33	Executives	\$81.51	\$103.93	\$126.34	\$169,540.80	\$216,164.00	\$262,787.20
1017	Applications Developer	Exempt	24		\$51.05	\$65.09	\$79.12	\$106,184.00	\$135,376.80	\$164,569.60
2531	Aquatics Facility Mechanic	Non Exempt	T27		\$36.51	\$46.11	\$55.71	\$75,940.80	\$95,908.80	\$115,876.80
7327	Aquatics Instructor	Non Exempt	12		\$28.39	\$36.20	\$44.00	\$59,051.20	\$75,285.60	\$91,520.00

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FY2027 Class List (Effective July 1, 2026)

Class	Title	FLSA	Grade	Executive Level	Hourly Minimum	Hourly Midpoint	Hourly Maximum	Annual Minimum	Annual Midpoint	Annual Maximum
7024	Archival Supervisor	Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
7011	Archivist	Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
3445	Arlington Convention/Visitors Service Manager	Exempt	26		\$56.28	\$71.76	\$87.24	\$117,062.40	\$149,260.80	\$181,459.20
9211	ASAP Administrator	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
9213	ASAP Case Manager	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
9212	ASAP Case Manager Senior	Non Exempt	18		\$38.07	\$48.54	\$59.01	\$79,185.60	\$100,963.20	\$122,740.80
9120	ASAP Instructor	Non Exempt	14		\$31.30	\$39.91	\$48.52	\$65,104.00	\$83,012.80	\$100,921.60
7585	Assistant Athletic & Facilities Services Division Chief	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
5320	Assistant Building Official	Exempt	27		\$59.10	\$75.35	\$91.59	\$122,928.00	\$156,717.60	\$190,507.20
4100	Assistant Comptroller	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
4210	Assistant County Auditor	Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
0110	Assistant County Manager	Exempt	33	Senior Executives	\$81.51	\$103.93	\$126.34	\$169,540.80	\$216,164.00	\$262,787.20
3621	Assistant Director CPHD	Exempt	27		\$59.10	\$75.35	\$91.59	\$122,928.00	\$156,717.60	\$190,507.20
0201	Assistant Director Transportation	Exempt	33	Executives	\$81.51	\$103.93	\$126.34	\$169,540.80	\$216,164.00	\$262,787.20
8212	Assistant Engineering Bureau Chief	Exempt	27		\$59.10	\$75.35	\$91.59	\$122,928.00	\$156,717.60	\$190,507.20
0541	Assistant Fire Chief	Exempt	F10	Executives	\$96.06	\$107.65	\$119.24	\$199,804.80	\$223,912.00	\$248,019.20
7410	Assistant Parks & Natural Resources Division Chief	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
5405	Assistant Permit Administration Manager	Non Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
9122	Assistant Probate Clerk	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
1330	Assistant Purchasing Agent	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
1090	Assistant to DHS Director	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
8120	Assistant Transit Bureau Chief	Exempt	26		\$56.28	\$71.76	\$87.24	\$117,062.40	\$149,260.80	\$181,459.20
4802	Asst Deputy Treasurer/Acctg & Treas Mgt	Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
4820	Asst Deputy Treasurer/Administration	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
4832	Asst Deputy Treasurer/Compliance	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
4831	Asst Deputy Treasurer/Operations	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
1212	Asst Registrar II	Non Exempt	8		\$23.33	\$29.75	\$36.17	\$48,526.40	\$61,880.00	\$75,233.60
1213	Asst Registrar III	Non Exempt	11		\$27.02	\$34.45	\$41.88	\$56,201.60	\$71,656.00	\$87,110.40
1214	Asst Registrar IV	Non Exempt	13		\$29.80	\$38.00	\$46.20	\$61,984.00	\$79,040.00	\$96,096.00
1255	Asst to Deputy County Manager	Exempt	24		\$51.05	\$65.09	\$79.12	\$106,184.00	\$135,376.80	\$164,569.60
3125	Asst Zoning Services Manager-Counter	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
3124	Asst Zoning Services Manager-Plan Review	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
0722	Athletic & Facilities Services Division Chief	Exempt	32	Executives	\$76.89	\$98.04	\$119.18	\$159,931.20	\$203,912.80	\$247,894.40
1625	Audiovisual Production Specialist	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
4310	Auditor	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
2812	Auto Mechanic I	Non Exempt	T14		\$29.60	\$37.40	\$45.20	\$61,568.00	\$77,792.00	\$94,016.00
2813	Auto Mechanic II	Non Exempt	T22		\$32.43	\$40.97	\$49.50	\$67,454.40	\$85,207.20	\$102,960.00
6331	Beh Health Emerg Svcs Clinician	Exempt	21		\$44.09	\$56.22	\$68.35	\$91,707.20	\$116,937.60	\$142,168.00
6343	Beh Health Emerg Svcs Clinician (Licensed)	Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
6330	Beh Health Emerg Svcs Clinician (Non-VA Licensed)	Non Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
6320	Beh Health Emerg Svcs Clinician (Resident/Supervisee)	Non Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
6312	Behavioral Health (Resident/Supervisee)	Non Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
6322	Behavioral Health Specialist	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
6346	Behavioral Health Supervisor	Exempt	26		\$56.28	\$71.76	\$87.24	\$117,062.40	\$149,260.80	\$181,459.20
6347	Behavioral Health Therapist (Licensed)	Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
6360	Behavioral Health Therapist (Non-VA Licensed)	Non Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
6323	Behavioral Health Therapist III	Exempt	24		\$51.05	\$65.09	\$79.12	\$106,184.00	\$135,376.80	\$164,569.60

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FY2027 Class List (Effective July 1, 2026)

Class	Title	FLSA	Grade	Executive Level	Hourly Minimum	Hourly Midpoint	Hourly Maximum	Annual Minimum	Annual Midpoint	Annual Maximum
0640	Behavioral Healthcare Division Chief	Exempt	33	Executives	\$81.51	\$103.93	\$126.34	\$169,540.80	\$216,164.00	\$262,787.20
1110	Benefits Customer Service Specialist	Non Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
3470	BizLaunch Manager	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
1252	Board Aide	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
0442	Budget & Management Division Chief	Exempt	33	Executives	\$81.51	\$103.93	\$126.34	\$169,540.80	\$216,164.00	\$262,787.20
4414	Budget and Finance Specialist	Non Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
4442	Budget and Finance Specialist (NB)	Non Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
2413	Building Engineer I	Non Exempt	T22		\$32.43	\$40.97	\$49.50	\$67,454.40	\$85,207.20	\$102,960.00
2414	Building Engineer II	Non Exempt	T27		\$36.51	\$46.11	\$55.71	\$75,940.80	\$95,908.80	\$115,876.80
2537	Building Maintenance Operations Supv	Non Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
3448	Business Development Section Manager	Exempt	24		\$51.05	\$65.09	\$79.12	\$106,184.00	\$135,376.80	\$164,569.60
1580	Business Intelligence Manager	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
3480	Business Intelligence Section Manager	Exempt	24		\$51.05	\$65.09	\$79.12	\$106,184.00	\$135,376.80	\$164,569.60
3430	Business Investment Group Manager	Exempt	27		\$59.10	\$75.35	\$91.59	\$122,928.00	\$156,717.60	\$190,507.20
1032	Business Systems Analyst II	Exempt	21		\$44.09	\$56.22	\$68.35	\$91,707.20	\$116,937.60	\$142,168.00
1033	Business Systems Analyst III	Exempt	24		\$51.05	\$65.09	\$79.12	\$106,184.00	\$135,376.80	\$164,569.60
4511	Business Tax Insp I	Non Exempt	12		\$28.39	\$36.20	\$44.00	\$59,051.20	\$75,285.60	\$91,520.00
4512	Business Tax Insp II	Non Exempt	13		\$29.80	\$38.00	\$46.20	\$61,984.00	\$79,040.00	\$96,096.00
4520	Business Tax Inspector III	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
4515	Business Tax Section Coordinator	Non Exempt	18		\$38.07	\$48.54	\$59.01	\$79,185.60	\$100,963.20	\$122,740.80
1340	Buyer	Non Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
2412	Carpenter	Non Exempt	T13		\$28.53	\$36.05	\$43.56	\$59,342.40	\$74,973.60	\$90,604.80
8512	Chemical Laboratory Supervisor	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
8511	Chemist	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
8521	Chemist Technologist	Non Exempt	14		\$31.30	\$39.91	\$48.52	\$65,104.00	\$83,012.80	\$100,921.60
1060	Chief Cloud Architect	Exempt	32		\$76.89	\$98.04	\$119.18	\$159,931.20	\$203,912.80	\$247,894.40
1215	Chief Deputy Registrar	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
0200	Chief Environmental Officer	Exempt	37	Senior Executives	\$102.92	\$131.23	\$159.53	\$214,073.60	\$272,948.00	\$331,822.40
0130	Chief Information Officer	Exempt	37	Senior Executives	\$102.92	\$131.23	\$159.53	\$214,073.60	\$272,948.00	\$331,822.40
0132	Chief Labor Relations Officer	Exempt	33	Senior Executives	\$81.51	\$103.93	\$126.34	\$169,540.80	\$216,164.00	\$262,787.20
1508	Chief of Staff	Exempt	27		\$59.10	\$75.35	\$91.59	\$122,928.00	\$156,717.60	\$190,507.20
1042	Chief Records Officer	Exempt	29		\$65.17	\$83.09	\$101.01	\$135,553.60	\$172,827.20	\$210,100.80
0660	Child & Fam Services Division Chief	Exempt	33	Executives	\$81.51	\$103.93	\$126.34	\$169,540.80	\$216,164.00	\$262,787.20
6666	Child and Family Services Bureau Chief	Exempt	30		\$68.43	\$87.24	\$106.05	\$142,334.40	\$181,459.20	\$220,584.00
6634	Child Care Services Supervisor	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
6632	Child Care Specialist	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
0970	Clerk Of Circuit Court	Exempt	CONST	Senior Executives						
0972	Clerk Of Circuit Court Chief Deputy	Exempt	26		\$56.28	\$71.76	\$87.24	\$117,062.40	\$149,260.80	\$181,459.20
0971	Clerk Of Circuit Court Deputy	Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
0115	Clerk To County Board	Exempt	27		\$59.10	\$75.35	\$91.59	\$122,928.00	\$156,717.60	\$190,507.20
6324	Client Services Entry Bureau Chief	Exempt	30		\$68.43	\$87.24	\$106.05	\$142,334.40	\$181,459.20	\$220,584.00
6740	Clinic Aide	Non Exempt	11		\$27.02	\$34.45	\$41.88	\$56,201.60	\$71,656.00	\$87,110.40
6311	Clinical Psychologist Senior	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
6345	Clinical Services Bureau Chief	Exempt	30		\$68.43	\$87.24	\$106.05	\$142,334.40	\$181,459.20	\$220,584.00
1062	Cloud Solutions Provider, Associate	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
1278	CMO Administrative Manager	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
4510	Comm Revenue Assistant Deputy	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80

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FY2027 Class List (Effective July 1, 2026)

Class	Title	FLSA	Grade	Executive Level	Hourly Minimum	Hourly Midpoint	Hourly Maximum	Annual Minimum	Annual Midpoint	Annual Maximum
6640	Comm Supports & Coord Services Bureau Chief	Exempt	30		\$68.43	\$87.24	\$106.05	\$142,334.40	\$181,459.20	\$220,584.00
0420	Commissioner Of The Revenue	Exempt	CONST	Senior Executives						
0421	Commissioner Of The Revenue Chief Deputy (Admin)	Exempt	27	Executives	\$59.10	\$75.35	\$91.59	\$122,928.00	\$156,717.60	\$190,507.20
0422	Commissioner Of The Revenue Deputy (Legal Counsel)	Exempt	26	Executives	\$56.28	\$71.76	\$87.24	\$117,062.40	\$149,260.80	\$181,459.20
0424	Commissioner Of The Revenue Deputy (Pers Prop & Comp)	Exempt	26	Executives	\$56.28	\$71.76	\$87.24	\$117,062.40	\$149,260.80	\$181,459.20
0423	Commissioner Of The Revenue Deputy (Programs)	Exempt	25	Executives	\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
0531	Commissioner Of The Revenue Deputy (Tech & Quality Assu	Exempt	25	Executives	\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
0920	Commonwealth Attorney	Exempt	CONST	Senior Executives						
0921	Commonwealth Attorney Chief Deputy	Exempt	31		\$72.55	\$92.50	\$112.44	\$150,904.00	\$192,389.60	\$233,875.20
0922	Commonwealth Attorney Deputy	Exempt	30		\$68.43	\$87.24	\$106.05	\$142,334.40	\$181,459.20	\$220,584.00
9601	Commonwealth Atty I	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
9602	Commonwealth Atty II	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
9603	Commonwealth Atty III	Exempt	28		\$62.07	\$79.14	\$96.20	\$129,105.60	\$164,600.80	\$200,096.00
1623	Communications Manager	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
1604	Communications Specialist I	Non Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
1603	Communications Specialist I (NB)	Non Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
1608	Communications Specialist II	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
1630	Communications Specialist II (NB)	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
6602	Community Assistance Bureau Chief	Exempt	30		\$68.43	\$87.24	\$106.05	\$142,334.40	\$181,459.20	\$220,584.00
5302	Community Codes Inspector II	Non Exempt	14		\$31.30	\$39.91	\$48.52	\$65,104.00	\$83,012.80	\$100,921.60
5303	Community Codes Inspector III	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
5304	Community Codes Inspector IV	Non Exempt	18		\$38.07	\$48.54	\$59.01	\$79,185.60	\$100,963.20	\$122,740.80
5511	Community Codes Supervisor	Exempt	21		\$44.09	\$56.22	\$68.35	\$91,707.20	\$116,937.60	\$142,168.00
0300	Community Planning, Housing & Development Dir	Exempt	37	Senior Executives	\$102.92	\$131.23	\$159.53	\$214,073.60	\$272,948.00	\$331,822.40
0727	Community Recreation Division Chief	Exempt	32	Executives	\$76.89	\$98.04	\$119.18	\$159,931.20	\$203,912.80	\$247,894.40
8128	Commuter Services Bureau Chief	Exempt	27		\$59.10	\$75.35	\$91.59	\$122,928.00	\$156,717.60	\$190,507.20
7302	Comp Park Projects Section Supervisor	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
0144	Compensation Division Chief	Exempt	32	Executives	\$76.89	\$98.04	\$119.18	\$159,931.20	\$203,912.80	\$247,894.40
1112	Compensation Specialist	Non Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
3605	Comprehensive Planning Section Supervisor	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
0441	Comptroller	Exempt	33	Executives	\$81.51	\$103.93	\$126.34	\$169,540.80	\$216,164.00	\$262,787.20
1628	Constituent Services Manager	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
5311	Construction Codes Inspector I	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
5312	Construction Codes Inspector II	Non Exempt	18		\$38.07	\$48.54	\$59.01	\$79,185.60	\$100,963.20	\$122,740.80
5313	Construction Codes Inspector III	Non Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
5314	Construction Codes Supervisor	Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
5401	Construction Inspector Supervisor	Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
5712	Construction Management Section Supervisor	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
5404	Construction Management Specialist	Non Exempt	18		\$38.07	\$48.54	\$59.01	\$79,185.60	\$100,963.20	\$122,740.80
5400	Construction Management Supervisor	Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
5458	Construction Plan Review Supervisor	Exempt	24		\$51.05	\$65.09	\$79.12	\$106,184.00	\$135,376.80	\$164,569.60
5318	Construction Plans Examiner I	Non Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
5322	Construction Plans Examiner II	Non Exempt	21		\$44.09	\$56.22	\$68.35	\$91,707.20	\$116,937.60	\$142,168.00
4441	Contract Analyst	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
4531	Contract Analyst (NB)	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
1088	Contract Specialist	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
2100	Control System Technician I	Non Exempt	T25		\$35.10	\$44.33	\$53.55	\$73,008.00	\$92,196.00	\$111,384.00

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FY2027 Class List (Effective July 1, 2026)

Class	Title	FLSA	Grade	Executive Level	Hourly Minimum	Hourly Midpoint	Hourly Maximum	Annual Minimum	Annual Midpoint	Annual Maximum
2101	Control System Technician I (Trainee)	Non Exempt	T22		\$32.43	\$40.97	\$49.50	\$67,454.40	\$85,207.20	\$102,960.00
2683	Control System Technician II	Non Exempt	T28		\$37.79	\$47.76	\$57.72	\$78,603.20	\$99,330.40	\$120,057.60
8107	Control Systems Engineer	Exempt	26		\$56.28	\$71.76	\$87.24	\$117,062.40	\$149,260.80	\$181,459.20
6501	Correctional Health Services Administrator	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
6555	Correctional Health Services Nurse Manager	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
6738	Correctional Licensed Practical Nurse	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
6310	Correctional Psychiatric Registered Nurse	Exempt	21		\$44.09	\$56.22	\$68.35	\$91,707.20	\$116,937.60	\$142,168.00
6335	Correctional Registered Nurse	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
0940	County Attorney	Exempt	None	Senior Executives						
9704	County Attorney (Treasurer)	Exempt	26		\$56.28	\$71.76	\$87.24	\$117,062.40	\$149,260.80	\$181,459.20
0941	County Attorney Deputy	Exempt	34	Executives	\$86.40	\$110.16	\$133.92	\$179,712.00	\$229,132.80	\$278,553.60
9703	County Attorney I	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
9702	County Attorney II	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
9701	County Attorney III	Exempt	29		\$65.17	\$83.09	\$101.01	\$135,553.60	\$172,827.20	\$210,100.80
9700	County Attorney IV	Exempt	31		\$72.55	\$92.50	\$112.44	\$150,904.00	\$192,389.60	\$233,875.20
0116	County Auditor	Exempt	28		\$62.07	\$79.14	\$96.20	\$129,105.60	\$164,600.80	\$200,096.00
9960	County Board Chairman	Exempt	Chairman							
9950	County Board Member	Exempt	Board Member							
9910	County Manager	Exempt	None	Senior Executives						
8203	County Standards Engineer	Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
8358	County Surveyor	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
9301	Court Administrator	Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
9126	Court Assistant	Non Exempt	8		\$23.33	\$29.75	\$36.17	\$48,526.40	\$61,880.00	\$75,233.60
9411	Court Clerk	Non Exempt	14		\$31.30	\$39.91	\$48.52	\$65,104.00	\$83,012.80	\$100,921.60
6710	Court Operations Administrator	Exempt	27		\$59.10	\$75.35	\$91.59	\$122,928.00	\$156,717.60	\$190,507.20
0900	Court Services Director	Exempt	32	Executives	\$76.89	\$98.04	\$119.18	\$159,931.20	\$203,912.80	\$247,894.40
1286	Court Specialist II	Non Exempt	14		\$31.30	\$39.91	\$48.52	\$65,104.00	\$83,012.80	\$100,921.60
4135	CPHD Budget & Finance Manager	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
5081	Crime Analysis Supervisor	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
5007	Crime Analyst	Exempt	18		\$38.07	\$48.54	\$59.01	\$79,185.60	\$100,963.20	\$122,740.80
5030	Crime Scene Investigator	Non Exempt	18		\$38.07	\$48.54	\$59.01	\$79,185.60	\$100,963.20	\$122,740.80
1251	Criminal Section Supervisor	Non Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
1455	CSO Customer Service Specialist	Non Exempt	12		\$28.39	\$36.20	\$44.00	\$59,051.20	\$75,285.60	\$91,520.00
1457	CSO Customer Service Supervisor	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
3443	Cultural Affairs Manager	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
3424	Cultural Affairs Program Specialist	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
2222	Custodial Worker II	Non Exempt	T1		\$19.11	\$24.16	\$29.20	\$39,748.80	\$50,242.40	\$60,736.00
6620	Customer & Employment Services Bureau Chief	Exempt	30		\$68.43	\$87.24	\$106.05	\$142,334.40	\$181,459.20	\$220,584.00
1000	Cybersecurity Engineer	Exempt	27		\$59.10	\$75.35	\$91.59	\$122,928.00	\$156,717.60	\$190,507.20
1072	Data Architect	Exempt	26		\$56.28	\$71.76	\$87.24	\$117,062.40	\$149,260.80	\$181,459.20
1070	Database Administrator	Exempt	24		\$51.05	\$65.09	\$79.12	\$106,184.00	\$135,376.80	\$164,569.60
1061	Database Analyst	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
2833	Delivery Driver	Non Exempt	5		\$20.15	\$25.69	\$31.23	\$41,912.00	\$53,435.20	\$64,958.40
1501	Deputy Clerk to County Board	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
0101	Deputy County Manager	Exempt	38	Senior Executives	\$109.09	\$139.09	\$169.08	\$226,907.20	\$289,296.80	\$351,686.40
0542	Deputy Fire Chief	Exempt	F9	Executives	\$88.95	\$104.10	\$119.24	\$185,016.00	\$216,517.60	\$248,019.20
0501	Deputy Police Chief	Exempt	P8	Executives	\$99.86	\$116.87	\$133.87	\$194,727.00	\$227,886.75	\$261,046.50

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FY2027 Class List (Effective July 1, 2026)

Class	Title	FLSA	Grade	Executive Level	Hourly Minimum	Hourly Midpoint	Hourly Maximum	Annual Minimum	Annual Midpoint	Annual Maximum
5146	Deputy Sheriff	Non Exempt	S2		\$32.22	\$43.31	\$54.40	\$67,017.60	\$90,084.80	\$113,152.00
5130	Deputy Sheriff Assistant	Non Exempt	8		\$23.33	\$29.75	\$36.17	\$48,526.40	\$61,880.00	\$75,233.60
5150	Deputy Sheriff Captain	Exempt	S7		\$73.27	\$86.62	\$99.97	\$152,401.60	\$180,169.60	\$207,937.60
5147	Deputy Sheriff Corporal	Non Exempt	S3		\$35.45	\$47.65	\$59.84	\$73,736.00	\$99,101.60	\$124,467.20
5149	Deputy Sheriff Lieutenant	Non Exempt	S6		\$57.26	\$72.98	\$88.70	\$119,100.80	\$151,798.40	\$184,496.00
0530	Deputy Sheriff Major	Exempt	S8	Executives	\$81.40	\$99.16	\$116.92	\$169,312.00	\$206,252.80	\$243,193.60
5148	Deputy Sheriff Sergeant	Non Exempt	S5		\$39.71	\$53.37	\$67.03	\$82,596.80	\$111,009.60	\$139,422.40
3102	Deputy Zoning Administrator	Exempt	27		\$59.10	\$75.35	\$91.59	\$122,928.00	\$156,717.60	\$190,507.20
1187	DES Administrative Services Manager	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
0240	DES Budget and Finance Division Chief	Exempt	32	Executives	\$76.89	\$98.04	\$119.18	\$159,931.20	\$203,912.80	\$247,894.40
1022	DES Bus Intel & Tech Support Chief	Exempt	31		\$72.55	\$92.50	\$112.44	\$150,904.00	\$192,389.60	\$233,875.20
0208	DES Chief Deputy Director	Exempt	35	Executives	\$91.58	\$116.77	\$141.96	\$190,486.40	\$242,881.60	\$295,276.80
4211	DES Contracts Administration and Audit Section Manager	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
4213	DES Contracts Program Manager	Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
0250	DES Deputy Director	Exempt	34	Executives	\$86.40	\$110.16	\$133.92	\$179,712.00	\$229,132.80	\$278,553.60
3220	DES Facilities Architect	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
8103	DES Funds Manager	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
2960	DES Operating Engineer/Manager	Exempt	29		\$65.17	\$83.09	\$101.01	\$135,553.60	\$172,827.20	\$210,100.80
2978	DES Operations Manager	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
8605	Design Engineer Team Supervisor	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
3613	Development Master Planner	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
8250	Development Plan Review Manager	Exempt	27		\$59.10	\$75.35	\$91.59	\$122,928.00	\$156,717.60	\$190,507.20
8130	Development Services Bureau Chief	Exempt	30		\$68.43	\$87.24	\$106.05	\$142,334.40	\$181,459.20	\$220,584.00
3620	Development Specialist, Associate	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
3622	Development Specialist, Principal	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
6631	Developmental Disabilities Bureau Chief	Exempt	30		\$68.43	\$87.24	\$106.05	\$142,334.40	\$181,459.20	\$220,584.00
6341	Developmental Disability Specialist II	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
6556	Developmental Disability Specialist III	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
6615	Developmental Disability Supervisor	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
1543	DHS Assistant Division Chief	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
6411	DHS Benefits Program Specialist I	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
6663	DHS Benefits Program Specialist II	Non Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
6660	DHS Benefits Program Supervisor	Exempt	21		\$44.09	\$56.22	\$68.35	\$91,707.20	\$116,937.60	\$142,168.00
6668	DHS Budget and Finance Manager	Exempt	31		\$72.55	\$92.50	\$112.44	\$150,904.00	\$192,389.60	\$233,875.20
4136	DHS Customer Account Specialist	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
1400	DHS Customer Service Specialist	Non Exempt	12		\$28.39	\$36.20	\$44.00	\$59,051.20	\$75,285.60	\$91,520.00
1407	DHS Customer Service Supervisor	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
1453	DHS Emergency Management Specialist	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
2221	DHS Facilities Operations Manager	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
4101	DHS Financial Operations Manager	Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
6700	DHS Housing Grants Manager	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
1109	DHS Human Resources Manager	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
6451	DHS Information Systems Bureau Chief	Exempt	31		\$72.55	\$92.50	\$112.44	\$150,904.00	\$192,389.60	\$233,875.20
6672	DHS Permanent Supportive Housing Program Manager	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
1521	DHS Principal Program Specialist	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
1226	DHS Principal Program Specialist (NB)	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
1525	DHS Program Compliance Manager	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40

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FY2027 Class List (Effective July 1, 2026)

Class	Title	FLSA	Grade	Executive Level	Hourly Minimum	Hourly Midpoint	Hourly Maximum	Annual Minimum	Annual Midpoint	Annual Maximum
1228	DHS Program Specialist	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
6361	DHS Quality Analyst	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
6565	DHS RAFT Program Manager	Exempt	26		\$56.28	\$71.76	\$87.24	\$117,062.40	\$149,260.80	\$181,459.20
6662	DHS Regional Workforce Program Manager	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
6336	DHS System of Care Manager	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
2572	Digital Press Operator	Non Exempt	11		\$27.02	\$34.45	\$41.88	\$56,201.60	\$71,656.00	\$87,110.40
6651	Disability Resource Coord	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
1008	DMF Financial Data Manager	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
7122	DPR Assistant Facilities Manager	Non Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
7200	DPR Budget and Finance Operations Manager	Exempt	26		\$56.28	\$71.76	\$87.24	\$117,062.40	\$149,260.80	\$181,459.20
7124	DPR Customer Service Supervisor	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
0730	DPR Deputy Director	Exempt	34	Executives	\$86.40	\$110.16	\$133.92	\$179,712.00	\$229,132.80	\$278,553.60
1621	DPR Events Coordinator	Non Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
7106	DPR Facilities Manager	Non Exempt	18		\$38.07	\$48.54	\$59.01	\$79,185.60	\$100,963.20	\$122,740.80
1183	DPR Human Resources Section Manager	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
7108	DPR Program Assistant	Non Exempt	13		\$29.80	\$38.00	\$46.20	\$61,984.00	\$79,040.00	\$96,096.00
7325	DPR Program Manager	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
7101	DPR Program Supervisor	Exempt	21		\$44.09	\$56.22	\$68.35	\$91,707.20	\$116,937.60	\$142,168.00
7105	DPR Programmer I	Non Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
7102	DPR Programmer I (NB)	Non Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
7104	DPR Programmer II	Non Exempt	18		\$38.07	\$48.54	\$59.01	\$79,185.60	\$100,963.20	\$122,740.80
7103	DPR Programmer II (NB)	Non Exempt	18		\$38.07	\$48.54	\$59.01	\$79,185.60	\$100,963.20	\$122,740.80
0133	DTS Chief Operating Officer	Exempt	35	Executives	\$91.58	\$116.77	\$141.96	\$190,486.40	\$242,881.60	\$295,276.80
0136	DTS Division Chief	Exempt	33	Executives	\$81.51	\$103.93	\$126.34	\$169,540.80	\$216,164.00	\$262,787.20
1184	DTS ERP Specialist	Exempt	30		\$68.43	\$87.24	\$106.05	\$142,334.40	\$181,459.20	\$220,584.00
1186	DTS HCM Specialist	Exempt	30		\$68.43	\$87.24	\$106.05	\$142,334.40	\$181,459.20	\$220,584.00
4443	DTS Management & Budget Section Manager	Exempt	24		\$51.05	\$65.09	\$79.12	\$106,184.00	\$135,376.80	\$164,569.60
7109	Early Childhood Assistant	Non Exempt	10		\$25.73	\$32.81	\$39.89	\$53,518.40	\$68,244.80	\$82,971.20
1211	Early Voting/Mail Ballot Clerk	Non Exempt	5		\$20.15	\$25.69	\$31.23	\$41,912.00	\$53,435.20	\$64,958.40
0560	ECC Administrator	Exempt	32	Executives	\$76.89	\$98.04	\$119.18	\$159,931.20	\$203,912.80	\$247,894.40
1159	ECC Deputy Administrator II	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
0370	Economic Development Director	Exempt	37	Senior Executives	\$102.92	\$131.23	\$159.53	\$214,073.60	\$272,948.00	\$331,822.40
0675	Economic Independence & Assistance Div Chief	Exempt	33	Executives	\$81.51	\$103.93	\$126.34	\$169,540.80	\$216,164.00	\$262,787.20
9990	Elections Officer	Exempt	None							
2622	Electrical Power Technician I	Non Exempt	T25		\$35.10	\$44.33	\$53.55	\$73,008.00	\$92,196.00	\$111,384.00
2641	Electrical Power Technician I (Trainee)	Non Exempt	T22		\$32.43	\$40.97	\$49.50	\$67,454.40	\$85,207.20	\$102,960.00
2688	Electrical Power Technician II	Non Exempt	T28		\$37.79	\$47.76	\$57.72	\$78,603.20	\$99,330.40	\$120,057.60
8113	Electrical Supervisor	Non Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
2426	Electrician	Non Exempt	T16		\$29.84	\$37.69	\$45.53	\$62,067.20	\$78,384.80	\$94,702.40
5033	Emergency Communications Operations Manager	Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
5032	Emergency Communications Supervisor	Non Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
1082	Emergency Communications Systems Manager	Exempt	24		\$51.05	\$65.09	\$79.12	\$106,184.00	\$135,376.80	\$164,569.60
5035	Emergency Communications Systems Spec	Non Exempt	18		\$38.07	\$48.54	\$59.01	\$79,185.60	\$100,963.20	\$122,740.80
5027	Emergency Communications Training Coordinator	Non Exempt	18		\$38.07	\$48.54	\$59.01	\$79,185.60	\$100,963.20	\$122,740.80
1177	Emergency Management Specialist I	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
1178	Emergency Management Specialist II	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
1131	Emergency Management Specialist III	Exempt	21		\$44.09	\$56.22	\$68.35	\$91,707.20	\$116,937.60	\$142,168.00

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FY2027 Class List (Effective July 1, 2026)

Class	Title	FLSA	Grade	Executive Level	Hourly Minimum	Hourly Midpoint	Hourly Maximum	Annual Minimum	Annual Midpoint	Annual Maximum
5023	Emergency Management Watch Officer	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
0141	Employee Services Division Chief	Exempt	32	Executives	\$76.89	\$98.04	\$119.18	\$159,931.20	\$203,912.80	\$247,894.40
1084	Employment Development Specialist	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
1083	Employment Services Specialist	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
1087	Employment Services Supervisor	Exempt	21		\$44.09	\$56.22	\$68.35	\$91,707.20	\$116,937.60	\$142,168.00
3212	Energy Program Manager	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
8604	Engineer I	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
8312	Engineer II	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
8313	Engineer III	Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
8108	Engineering Bureau Chief	Exempt	30		\$68.43	\$87.24	\$106.05	\$142,334.40	\$181,459.20	\$220,584.00
8215	Engineering Operations Supervisor	Exempt	24		\$51.05	\$65.09	\$79.12	\$106,184.00	\$135,376.80	\$164,569.60
8105	Engineering Specialist	Non Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
8300	Engineering Support Associate I	Non Exempt	11		\$27.02	\$34.45	\$41.88	\$56,201.60	\$71,656.00	\$87,110.40
8301	Engineering Support Associate II	Non Exempt	13		\$29.80	\$38.00	\$46.20	\$61,984.00	\$79,040.00	\$96,096.00
8302	Engineering Support Associate III	Non Exempt	14		\$31.30	\$39.91	\$48.52	\$65,104.00	\$83,012.80	\$100,921.60
8314	Engineering Technician	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
6511	Environmental Health Specialist I	Non Exempt	18		\$38.07	\$48.54	\$59.01	\$79,185.60	\$100,963.20	\$122,740.80
6512	Environmental Health Specialist II	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
6510	Environmental Health Supervisor	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
6553	Environmental Health Technician	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
3810	Environmental Management Bureau Chief	Exempt	30		\$68.43	\$87.24	\$106.05	\$142,334.40	\$181,459.20	\$220,584.00
3114	Environmental Management Specialist, Associate	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
3117	Environmental Management Specialist, Principal	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
6121	Epidemiologist	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
6131	Epidemiology Specialist	Non Exempt	18		\$38.07	\$48.54	\$59.01	\$79,185.60	\$100,963.20	\$122,740.80
0220	Equipment Bureau Chief	Exempt	30	Executives	\$68.43	\$87.24	\$106.05	\$142,334.40	\$181,459.20	\$220,584.00
2525	Equipment Mechanic I	Non Exempt	T14		\$29.60	\$37.40	\$45.20	\$61,568.00	\$77,792.00	\$94,016.00
2526	Equipment Mechanic II	Non Exempt	T22		\$32.43	\$40.97	\$49.50	\$67,454.40	\$85,207.20	\$102,960.00
5140	Evidence & Inventory Specialist	Non Exempt	10		\$25.73	\$32.81	\$39.89	\$53,518.40	\$68,244.80	\$82,971.20
1259	Executive Assistant	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
1260	Executive Assistant (NB)	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
9996	Executive Director Retirement Office	Exempt	None	Senior Executives						
7301	Facilities Assistant	Non Exempt	R2		\$18.00	\$23.59	\$29.18	\$37,440.00	\$49,067.20	\$60,694.40
2357	Facilities Coordinator	Non Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
2003	Facilities Design & Construction Bureau Chief	Exempt	30		\$68.43	\$87.24	\$106.05	\$142,334.40	\$181,459.20	\$220,584.00
2007	Facilities Design & Construction Program Manager	Exempt	26		\$56.28	\$71.76	\$87.24	\$117,062.40	\$149,260.80	\$181,459.20
3210	Facilities Interior Design Supervisor	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
2516	Facilities Maintenance Mechanic II	Non Exempt	T5		\$23.68	\$29.92	\$36.15	\$49,254.40	\$62,223.20	\$75,192.00
2005	Facilities Maintenance Section Manager	Exempt	26		\$56.28	\$71.76	\$87.24	\$117,062.40	\$149,260.80	\$181,459.20
2521	Facilities Maintenance Worker (PT)	Non Exempt	6		\$21.16	\$26.98	\$32.79	\$44,012.80	\$56,108.00	\$68,203.20
2004	Facilities Management Bureau Chief	Exempt	30		\$68.43	\$87.24	\$106.05	\$142,334.40	\$181,459.20	\$220,584.00
8600	Facilities Management Program Manager	Exempt	27		\$59.10	\$75.35	\$91.59	\$122,928.00	\$156,717.60	\$190,507.20
3640	Facilities Planning Manager	Exempt	26		\$56.28	\$71.76	\$87.24	\$117,062.40	\$149,260.80	\$181,459.20
2002	Facilities Project Specialist	Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
0615	Finance and Information Systems Division Chief	Exempt	33	Executives	\$81.51	\$103.93	\$126.34	\$169,540.80	\$216,164.00	\$262,787.20
5020	Fingerprint Specialist I	Non Exempt	11		\$27.02	\$34.45	\$41.88	\$56,201.60	\$71,656.00	\$87,110.40
5021	Fingerprint Specialist II	Non Exempt	13		\$29.80	\$38.00	\$46.20	\$61,984.00	\$79,040.00	\$96,096.00

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FY2027 Class List (Effective July 1, 2026)

Class	Title	FLSA	Grade	Executive Level	Hourly Minimum	Hourly Midpoint	Hourly Maximum	Annual Minimum	Annual Midpoint	Annual Maximum
5022	Fingerprint Specialist III	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
5070	Fingerprint Specialist Supervisor	Non Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
5212	Fire Apparatus Driver/Operator	Non Exempt	F2		See Collective Bargaining Agreement					
0540	Fire Chief	Exempt	37	Senior Executives	\$102.92	\$131.23	\$159.53	\$214,073.60	\$272,948.00	\$331,822.40
5240	Fire Inspector	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
5216	Fire Inspector Supervisor	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
5215	Fire Marshal	Non Exempt	F3		See Collective Bargaining Agreement					
6552	Fire Medical Director	Exempt	39		\$115.65	\$147.46	\$179.26	\$240,552.00	\$306,706.40	\$372,860.80
5324	Fire Protection Engineer I	Non Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
5325	Fire Protection Engineer II	Non Exempt	21		\$44.09	\$56.22	\$68.35	\$91,707.20	\$116,937.60	\$142,168.00
5200	Fire/EMS Battalion Chief	Non Exempt	F8		\$74.72	\$88.33	\$101.94	\$155,417.60	\$183,726.40	\$212,035.20
5220	Fire/EMS Captain I	Non Exempt	F6		See Collective Bargaining Agreement					
5201	Fire/EMS Captain II	Non Exempt	F7		See Collective Bargaining Agreement					
5210	Fire/EMS Lieutenant	Non Exempt	F5		See Collective Bargaining Agreement					
5232	Firefighter/EMT	Non Exempt	F1		See Collective Bargaining Agreement					
5233	Firefighter/Medic	Non Exempt	F4		See Collective Bargaining Agreement					
1230	FOIA Coordinator	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
6721	Food Service Coordinator	Non Exempt	11		\$27.02	\$34.45	\$41.88	\$56,201.60	\$71,656.00	\$87,110.40
7503	Forestry Section Supervisor	Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
6443	Fraud Investigator	Non Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
2929	Gardener	Non Exempt	T5		\$23.68	\$29.92	\$36.15	\$49,254.40	\$62,223.20	\$75,192.00
9992	General District Court	Exempt	None							
0102	General Registrar	Exempt	27	Executives	\$59.10	\$75.35	\$91.59	\$122,928.00	\$156,717.60	\$190,507.20
1018	GIS Analyst	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
1010	GIS Applications Developer	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
1019	GIS Database Administrator	Exempt	24		\$51.05	\$65.09	\$79.12	\$106,184.00	\$135,376.80	\$164,569.60
8325	GIS Program Manager	Exempt	26		\$56.28	\$71.76	\$87.24	\$117,062.40	\$149,260.80	\$181,459.20
8320	GIS Specialist I	Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
8321	GIS Specialist II	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
1155	Grant Compliance Specialist	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
6711	Group Home Counselor I	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
6712	Group Home Counselor II	Non Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
9311	Group Home Manager	Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
7314	Gymnastics Instructor	Non Exempt	12		\$28.39	\$36.20	\$44.00	\$59,051.20	\$75,285.60	\$91,520.00
4110	HCV Financial Specialist	Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
0620	Health Director	Exempt	40	Executives	\$122.60	\$156.31	\$190.02	\$255,008.00	\$325,124.80	\$395,241.60
3610	Historic Preservation Section Supervisor	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
6655	Homeless Program Coord	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
6665	Housing Analyst	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
6683	Housing Analyst (NB)	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
3617	Housing Assistance Program Specialist	Non Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
6650	Housing Bureau Chief	Exempt	30		\$68.43	\$87.24	\$106.05	\$142,334.40	\$181,459.20	\$220,584.00
3631	Housing Choice Program Manager	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
3625	Housing Choice Supervisor	Exempt	21		\$44.09	\$56.22	\$68.35	\$91,707.20	\$116,937.60	\$142,168.00
3623	Housing Development Section Supervisor	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
0332	Housing Division Chief	Exempt	33	Executives	\$81.51	\$103.93	\$126.34	\$169,540.80	\$216,164.00	\$262,787.20
4415	Housing Finance Section Supervisor	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40

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Class	Title	FLSA	Grade	Executive Level	Hourly Minimum	Hourly Midpoint	Hourly Maximum	Annual Minimum	Annual Midpoint	Annual Maximum
3624	Housing Inspections Coordinator	Non Exempt	18		\$38.07	\$48.54	\$59.01	\$79,185.60	\$100,963.20	\$122,740.80
3618	Housing Inspector	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
3116	Housing Master Planner	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
3611	Housing Specialist I	Non Exempt	14		\$31.30	\$39.91	\$48.52	\$65,104.00	\$83,012.80	\$100,921.60
3614	Housing Specialist II	Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
1233	HRD Administrative Services Manager	Exempt	26		\$56.28	\$71.76	\$87.24	\$117,062.40	\$149,260.80	\$181,459.20
1043	HRD HRIS Program Manager	Exempt	27		\$59.10	\$75.35	\$91.59	\$122,928.00	\$156,717.60	\$190,507.20
1091	HRD Technology & Payroll Services Manager	Exempt	28		\$62.07	\$79.14	\$96.20	\$129,105.60	\$164,600.80	\$200,096.00
1108	HRIS Coordinator	Non Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
1103	Human Resources Administrative Specialist	Non Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
0140	Human Resources Director	Exempt	37	Senior Executives	\$102.92	\$131.23	\$159.53	\$214,073.60	\$272,948.00	\$331,822.40
1101	Human Resources/OD Specialist	Exempt	21		\$44.09	\$56.22	\$68.35	\$91,707.20	\$116,937.60	\$142,168.00
6737	Human Services Aide V	Non Exempt	11		\$27.02	\$34.45	\$41.88	\$56,201.60	\$71,656.00	\$87,110.40
6600	Human Services Clinical Supervisor	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
6614	Human Services Clinician II	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
6736	Human Services Clinician II (Trainee)	Non Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
6618	Human Services Clinician III	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
0601	Human Services Deputy Director	Exempt	35	Executives	\$91.58	\$116.77	\$141.96	\$190,486.40	\$242,881.60	\$295,276.80
0600	Human Services Director	Exempt	37	Senior Executives	\$102.92	\$131.23	\$159.53	\$214,073.60	\$272,948.00	\$331,822.40
6332	Human Services Specialist	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
2535	HVAC Mechanic II	Non Exempt	T30		\$42.10	\$53.18	\$64.26	\$87,568.00	\$110,614.40	\$133,660.80
1113	I/O Psychologist	Exempt	29		\$65.17	\$83.09	\$101.01	\$135,553.60	\$172,827.20	\$210,100.80
0137	Independent Policing Auditor	Exempt	30		\$68.43	\$87.24	\$106.05	\$142,334.40	\$181,459.20	\$220,584.00
6636	Infant & Child Development Supervisor	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
6635	Infant Development Coordinator	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
6637	Infant Development Specialist	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
5155	Inmate Services Counselor I	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
5156	Inmate Services Counselor II	Non Exempt	18		\$38.07	\$48.54	\$59.01	\$79,185.60	\$100,963.20	\$122,740.80
5157	Inmate Services Supervisor	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
0350	Inspection Services Division Chief	Exempt	33	Executives	\$81.51	\$103.93	\$126.34	\$169,540.80	\$216,164.00	\$262,787.20
2976	Instrumentation Supervisor	Non Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
1151	Investigator HR/EEO	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
1040	IT Program Manager	Exempt	26		\$56.28	\$71.76	\$87.24	\$117,062.40	\$149,260.80	\$181,459.20
1031	IT Support Specialist	Non Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
2760	ITS Network Analyst	Non Exempt	21		\$44.09	\$56.22	\$68.35	\$91,707.20	\$116,937.60	\$142,168.00
2731	ITS Systems Analyst	Non Exempt	21		\$44.09	\$56.22	\$68.35	\$91,707.20	\$116,937.60	\$142,168.00
2722	ITS Technician I	Non Exempt	T16		\$29.84	\$37.69	\$45.53	\$62,067.20	\$78,384.80	\$94,702.40
2726	ITS Technician II	Non Exempt	T21		\$32.29	\$40.78	\$49.27	\$67,163.20	\$84,822.40	\$102,481.60
9425	Judicial Law Clerk	Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
9151	Jury Coordinator	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
9993	Juvenile & Domestic Relations Court	Exempt	None							
9305	Juvenile Program Supervisor	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
6750	Laboratory Assistant	Non Exempt	11		\$27.02	\$34.45	\$41.88	\$56,201.60	\$71,656.00	\$87,110.40
8352	Land Surveyor I	Non Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
8353	Land Surveyor Supervisor	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
7552	Landscape Architect	Exempt	21		\$44.09	\$56.22	\$68.35	\$91,707.20	\$116,937.60	\$142,168.00
7553	Landscape Architect Supervisor	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00

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FY2027 Class List (Effective July 1, 2026)

Class	Title	FLSA	Grade	Executive Level	Hourly Minimum	Hourly Midpoint	Hourly Maximum	Annual Minimum	Annual Midpoint	Annual Maximum
9420	Law Clerk	Non Exempt	14		\$31.30	\$39.91	\$48.52	\$65,104.00	\$83,012.80	\$100,921.60
7315	Lead Aquatics Instructor	Non Exempt	15		\$32.88	\$41.92	\$50.96	\$68,390.40	\$87,193.60	\$105,996.80
1452	Lead CSO Customer Service Specialist	Non Exempt	13		\$29.80	\$38.00	\$46.20	\$61,984.00	\$79,040.00	\$96,096.00
6681	Lead DHS Benefits Program Specialist	Non Exempt	18		\$38.07	\$48.54	\$59.01	\$79,185.60	\$100,963.20	\$122,740.80
7270	Lead Gymnastics Instructor	Non Exempt	15		\$32.88	\$41.92	\$50.96	\$68,390.40	\$87,193.60	\$105,996.80
2952	Lead Trades Worker I	Non Exempt	T10		\$27.25	\$34.42	\$41.58	\$56,680.00	\$71,583.20	\$86,486.40
2954	Lead Trades Worker II	Non Exempt	T20		\$31.73	\$40.12	\$48.50	\$65,998.40	\$83,439.20	\$100,880.00
1571	Lead Utility Billing Specialist	Non Exempt	14		\$31.30	\$39.91	\$48.52	\$65,104.00	\$83,012.80	\$100,921.60
9124	Legal Administrative Specialist	Non Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
9125	Legal Administrative Supervisor	Non Exempt	21		\$44.09	\$56.22	\$68.35	\$91,707.20	\$116,937.60	\$142,168.00
1190	Legislative & Policy Analyst	Exempt	24		\$51.05	\$65.09	\$79.12	\$106,184.00	\$135,376.80	\$164,569.60
7012	Librarian	Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
7002	Librarian Supervisor	Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
7023	Library Assistant	Non Exempt	9		\$24.50	\$31.24	\$37.98	\$50,960.00	\$64,979.20	\$78,998.40
7020	Library Assistant Coordinator	Non Exempt	14		\$31.30	\$39.91	\$48.52	\$65,104.00	\$83,012.80	\$100,921.60
7003	Library Assistant Division Chief	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
7018	Library Associate	Non Exempt	14		\$31.30	\$39.91	\$48.52	\$65,104.00	\$83,012.80	\$100,921.60
0713	Library Deputy Director	Exempt	34	Executives	\$86.40	\$110.16	\$133.92	\$179,712.00	\$229,132.80	\$278,553.60
0700	Library Director	Exempt	37	Senior Executives	\$102.92	\$131.23	\$159.53	\$214,073.60	\$272,948.00	\$331,822.40
0710	Library Division Chief	Exempt	32	Executives	\$76.89	\$98.04	\$119.18	\$159,931.20	\$203,912.80	\$247,894.40
0712	Library Division Chief (Materials Management)	Exempt	31	Executives	\$72.55	\$92.50	\$112.44	\$150,904.00	\$192,389.60	\$233,875.20
7021	Library Page	Non Exempt	1		\$16.57	\$21.13	\$25.68	\$34,465.60	\$43,940.00	\$53,414.40
7022	Library Program Supervisor	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
7205	Lifeguard I	Non Exempt	2		\$17.41	\$22.19	\$26.97	\$36,212.80	\$46,155.20	\$56,097.60
7206	Lifeguard II	Non Exempt	7		\$22.22	\$28.33	\$34.44	\$46,217.60	\$58,926.40	\$71,635.20
7100	Long Bridge Aquatics Facility Manager	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
7303	Long Range Park Planning Section Supervisor	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
9991	Magistrate	Exempt	None							
4411	Management & Budget Specialist	Exempt	21		\$44.09	\$56.22	\$68.35	\$91,707.20	\$116,937.60	\$142,168.00
4412	Management & Budget Specialist (Procurement)	Exempt	21		\$44.09	\$56.22	\$68.35	\$91,707.20	\$116,937.60	\$142,168.00
0450	Management & Finance Deputy Director	Exempt	34	Executives	\$86.40	\$110.16	\$133.92	\$179,712.00	\$229,132.80	\$278,553.60
0440	Management & Finance Director	Exempt	37	Senior Executives	\$102.92	\$131.23	\$159.53	\$214,073.60	\$272,948.00	\$331,822.40
1506	Management Analyst	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
1503	Management Analyst (NB)	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
1505	Management Specialist	Non Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
1502	Management Specialist (NB)	Non Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
1513	Mgt Intern I (Cohort)	Non Exempt	MI_3		\$29.97	\$36.20	\$42.43	\$62,337.60	\$75,296.00	\$88,254.40
1530	Mgt Intern I (Non-Cohort)	Non Exempt	MI_1		\$21.23	\$27.47	\$33.71	\$44,158.40	\$57,137.60	\$70,116.80
1514	Mgt Intern II (DTS Cohort)	Non Exempt	MI_4		\$36.19	\$42.42	\$48.65	\$75,275.20	\$88,233.60	\$101,192.00
1531	Mgt Intern II (DTS Non-Cohort)	Non Exempt	MI_2		\$24.97	\$31.21	\$37.45	\$51,937.60	\$64,916.80	\$77,896.00
2822	Motorized Vehicle Operator II	Non Exempt	T5		\$23.68	\$29.92	\$36.15	\$49,254.40	\$62,223.20	\$75,192.00
2821	Motorized Vehicle Operator II (NB)	Non Exempt	8		\$23.33	\$29.75	\$36.17	\$48,526.40	\$61,880.00	\$75,233.60
2823	Motorized Vehicle Operator III	Non Exempt	T8		\$26.06	\$32.92	\$39.77	\$54,204.80	\$68,463.20	\$82,721.60
2836	Motorized Vehicle Operator III (NB)	Non Exempt	11		\$27.02	\$34.45	\$41.88	\$56,201.60	\$71,656.00	\$87,110.40
2824	Motorized Vehicle Operator IV	Non Exempt	T13		\$28.53	\$36.05	\$43.56	\$59,342.40	\$74,973.60	\$90,604.80
2623	Multi Skilled Wastewater Plant Operator (Senior)	Non Exempt	T26		\$36.27	\$45.84	\$55.41	\$75,441.60	\$95,347.20	\$115,252.80
2621	Multi-Skilled Wastewater Plant Operator	Non Exempt	T17		\$30.90	\$39.03	\$47.15	\$64,272.00	\$81,172.00	\$98,072.00

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FY2027 Class List (Effective July 1, 2026)

Class	Title	FLSA	Grade	Executive Level	Hourly Minimum	Hourly Midpoint	Hourly Maximum	Annual Minimum	Annual Midpoint	Annual Maximum
2559	Multi-Skilled Wastewater Plant Operator (Trainee)	Non Exempt	T13		\$28.53	\$36.05	\$43.56	\$59,342.40	\$74,973.60	\$90,604.80
7510	Natural Resources Specialist	Exempt	18		\$38.07	\$48.54	\$59.01	\$79,185.60	\$100,963.20	\$122,740.80
3601	Neighborhood Conservation Section Supervisor	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
0335	Neighborhood Services Division Chief	Exempt	33	Executives	\$81.51	\$103.93	\$126.34	\$169,540.80	\$216,164.00	\$262,787.20
1024	Network Analyst	Exempt	24		\$51.05	\$65.09	\$79.12	\$106,184.00	\$135,376.80	\$164,569.60
6111	Nurse Manager	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
6116	Nurse Practitioner	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
6741	Nutrition Assistant	Non Exempt	12		\$28.39	\$36.20	\$44.00	\$59,051.20	\$75,285.60	\$91,520.00
6684	Nutritionist II	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
6685	Nutritionist III	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
1152	Office of Human Rights Asst Manager	Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
1277	Office Supervisor	Non Exempt	15		\$32.88	\$41.92	\$50.96	\$68,390.40	\$87,193.60	\$105,996.80
0143	Organizational & Employee Development Division Chief	Exempt	32	Executives	\$76.89	\$98.04	\$119.18	\$159,931.20	\$203,912.80	\$247,894.40
9412	Paralegal I	Non Exempt	14		\$31.30	\$39.91	\$48.52	\$65,104.00	\$83,012.80	\$100,921.60
9414	Paralegal II	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
3211	Park Development Manager	Exempt	27		\$59.10	\$75.35	\$91.59	\$122,928.00	\$156,717.60	\$190,507.20
7505	Park Manager	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
7511	Park Naturalist	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
7516	Park Naturalist Aide	Non Exempt	6		\$21.16	\$26.98	\$32.79	\$44,012.80	\$56,108.00	\$68,203.20
7507	Park Ranger I	Non Exempt	13		\$29.80	\$38.00	\$46.20	\$61,984.00	\$79,040.00	\$96,096.00
7508	Park Ranger II	Non Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
0720	Parks & Recreation Director	Exempt	37	Senior Executives	\$102.92	\$131.23	\$159.53	\$214,073.60	\$272,948.00	\$331,822.40
7565	Parks Capital Program Manager	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
0724	Parks Planning Division Chief	Exempt	32	Executives	\$76.89	\$98.04	\$119.18	\$159,931.20	\$203,912.80	\$247,894.40
0725	Parks/Natural Resources Division Chief	Exempt	32	Executives	\$76.89	\$98.04	\$119.18	\$159,931.20	\$203,912.80	\$247,894.40
6735	Peer Recovery Specialist	Non Exempt	14		\$31.30	\$39.91	\$48.52	\$65,104.00	\$83,012.80	\$100,921.60
5307	Permit Administration Manager	Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
1006	Permit Arlington IT Specialist	Non Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
8214	Permit Coordinator	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
5316	Permit Processing Specialist I	Non Exempt	11		\$27.02	\$34.45	\$41.88	\$56,201.60	\$71,656.00	\$87,110.40
5317	Permit Processing Specialist II	Non Exempt	13		\$29.80	\$38.00	\$46.20	\$61,984.00	\$79,040.00	\$96,096.00
5315	Permit Processing Specialist III	Non Exempt	14		\$31.30	\$39.91	\$48.52	\$65,104.00	\$83,012.80	\$100,921.60
6100	Physician	Exempt	39		\$115.65	\$147.46	\$179.26	\$240,552.00	\$306,706.40	\$372,860.80
6370	Physician Assistant	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
0621	Physician Supervisor	Exempt	40		\$122.60	\$156.31	\$190.02	\$255,008.00	\$325,124.80	\$395,241.60
3115	Planner, Associate	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
3119	Planner, Principal	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
3612	Planning & Community Dev Section Supervisor	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
0310	Planning Division Chief	Exempt	33	Executives	\$81.51	\$103.93	\$126.34	\$169,540.80	\$216,164.00	\$262,787.20
3100	Planning Manager	Exempt	27		\$59.10	\$75.35	\$91.59	\$122,928.00	\$156,717.60	\$190,507.20
3153	Planning Technician	Non Exempt	14		\$31.30	\$39.91	\$48.52	\$65,104.00	\$83,012.80	\$100,921.60
0205	Plant (WPC) Bureau Chief	Exempt	33	Executives	\$81.51	\$103.93	\$126.34	\$169,540.80	\$216,164.00	\$262,787.20
8112	Plant Maintenance Manager	Exempt	27		\$59.10	\$75.35	\$91.59	\$122,928.00	\$156,717.60	\$190,507.20
8111	Plant Operations Manager	Exempt	27		\$59.10	\$75.35	\$91.59	\$122,928.00	\$156,717.60	\$190,507.20
8116	Plant Planning and Reliability Supervisor	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
2689	Plant Planning Specialist	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
2522	Plumber	Non Exempt	T17		\$30.90	\$39.03	\$47.15	\$64,272.00	\$81,172.00	\$98,072.00

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FY2027 Class List (Effective July 1, 2026)

Class	Title	FLSA	Grade	Executive Level	Hourly Minimum	Hourly Midpoint	Hourly Maximum	Annual Minimum	Annual Midpoint	Annual Maximum
4134	POL Budget & Finance Manager	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
5005	Police Cadet (Intern)	Non Exempt	MI_1		\$21.23	\$27.47	\$33.71	\$44,158.40	\$57,137.60	\$70,116.80
5001	Police Captain	Exempt	P7		\$83.89	\$99.18	\$114.47	\$163,585.50	\$193,401.00	\$223,216.50
5050	Police Central Records Supervisor	Non Exempt	15		\$32.88	\$41.92	\$50.96	\$68,390.40	\$87,193.60	\$105,996.80
0500	Police Chief	Exempt	37	Senior Executives	\$102.92	\$131.23	\$159.53	\$214,073.60	\$272,948.00	\$331,822.40
5006	Police Corporal	Non Exempt	P3		See Collective Bargaining Agreement					
5002	Police Lieutenant	Non Exempt	P6		See Collective Bargaining Agreement					
5004	Police Officer	Non Exempt	P2		See Collective Bargaining Agreement					
5003	Police Sergeant	Non Exempt	P5		See Collective Bargaining Agreement					
2687	Power and Control Technician	Non Exempt	T29		\$39.30	\$49.67	\$60.03	\$81,744.00	\$103,303.20	\$124,862.40
8515	Pretreatment Program Coordinator	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
7551	Principal Architect	Exempt	24		\$51.05	\$65.09	\$79.12	\$106,184.00	\$135,376.80	\$164,569.60
8217	Principal Engineer	Exempt	24		\$51.05	\$65.09	\$79.12	\$106,184.00	\$135,376.80	\$164,569.60
2560	Print Section Supervisor	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
1025	PRISM System Specialist	Exempt	30		\$68.43	\$87.24	\$106.05	\$142,334.40	\$181,459.20	\$220,584.00
9130	Probate Clerk	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
9998	Probation and Parole Office	Exempt	None							
9310	Probation Counselor (Schools)	Non Exempt	None							
9302	Probation Counselor I	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
9303	Probation Counselor II	Non Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
9300	Probation Counselor Supervisor	Exempt	21		\$44.09	\$56.22	\$68.35	\$91,707.20	\$116,937.60	\$142,168.00
2685	Process Control Systems Technician	Non Exempt	T31		\$42.30	\$53.47	\$64.64	\$87,984.00	\$111,217.60	\$134,451.20
1300	Procurement Officer	Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
5403	Project Engineer	Non Exempt	21		\$44.09	\$56.22	\$68.35	\$91,707.20	\$116,937.60	\$142,168.00
8602	Project Management Coordinator	Exempt	24		\$51.05	\$65.09	\$79.12	\$106,184.00	\$135,376.80	\$164,569.60
1519	Project PEACE Coordinator	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
1325	Property Clerk	Non Exempt	8		\$23.33	\$29.75	\$36.17	\$48,526.40	\$61,880.00	\$75,233.60
0555	PS Communications & Emergency Management Dep Director	Exempt	32	Executives	\$76.89	\$98.04	\$119.18	\$159,931.20	\$203,912.80	\$247,894.40
0550	PS Communications & Emergency Management Director	Exempt	37	Senior Executives	\$102.92	\$131.23	\$159.53	\$214,073.60	\$272,948.00	\$331,822.40
7030	PSCEM Integrated Programs Manager	Exempt	27		\$59.10	\$75.35	\$91.59	\$122,928.00	\$156,717.60	\$190,507.20
5031	PSCEM Quality Assurance Analyst	Non Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
6114	Psychiatric Nurse	Exempt	21		\$44.09	\$56.22	\$68.35	\$91,707.20	\$116,937.60	\$142,168.00
6321	Psychiatric Nurse Practitioner	Exempt	24		\$51.05	\$65.09	\$79.12	\$106,184.00	\$135,376.80	\$164,569.60
6300	Psychiatrist	Exempt	39		\$115.65	\$147.46	\$179.26	\$240,552.00	\$306,706.40	\$372,860.80
6667	Public Assistance Bureau Chief	Exempt	30		\$68.43	\$87.24	\$106.05	\$142,334.40	\$181,459.20	\$220,584.00
9997	Public Defender	Exempt	None							
6115	Public Health Assistant Division Chief	Exempt	31		\$72.55	\$92.50	\$112.44	\$150,904.00	\$192,389.60	\$233,875.20
6140	Public Health Bureau Chief	Exempt	30		\$68.43	\$87.24	\$106.05	\$142,334.40	\$181,459.20	\$220,584.00
0625	Public Health Division Chief	Exempt	33	Executives	\$81.51	\$103.93	\$126.34	\$169,540.80	\$216,164.00	\$262,787.20
6671	Public Health Emergency Planner	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
6601	Public Health Emergency Planning Manager	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
6113	Public Health Nurse	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
6120	Public Health Nurse Coordinator	Exempt	21		\$44.09	\$56.22	\$68.35	\$91,707.20	\$116,937.60	\$142,168.00
6110	Public Health Nurse Supervisor	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
1247	Public Safety Human Resources Manager	Exempt	26		\$56.28	\$71.76	\$87.24	\$117,062.40	\$149,260.80	\$181,459.20
1245	Public Safety Records Assistant	Non Exempt	8		\$23.33	\$29.75	\$36.17	\$48,526.40	\$61,880.00	\$75,233.60
1246	Public Safety Records Assistant (NB)	Non Exempt	8		\$23.33	\$29.75	\$36.17	\$48,526.40	\$61,880.00	\$75,233.60

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FY2027 Class List (Effective July 1, 2026)

Class	Title	FLSA	Grade	Executive Level	Hourly Minimum	Hourly Midpoint	Hourly Maximum	Annual Minimum	Annual Midpoint	Annual Maximum
5060	Public Safety Support Supervisor	Non Exempt	14		\$31.30	\$39.91	\$48.52	\$65,104.00	\$83,012.80	\$100,921.60
1023	Public Safety Technology Manager	Exempt	33	Executives	\$81.51	\$103.93	\$126.34	\$169,540.80	\$216,164.00	\$262,787.20
1003	Public Safety Technology Specialist	Exempt	21		\$44.09	\$56.22	\$68.35	\$91,707.20	\$116,937.60	\$142,168.00
1014	Public Safety Technology Supervisor	Exempt	26		\$56.28	\$71.76	\$87.24	\$117,062.40	\$149,260.80	\$181,459.20
5036	Public Safety Telecommunicator I	Non Exempt	13		\$29.80	\$38.00	\$46.20	\$61,984.00	\$79,040.00	\$96,096.00
5037	Public Safety Telecommunicator II	Non Exempt	15		\$32.88	\$41.92	\$50.96	\$68,390.40	\$87,193.60	\$105,996.80
5034	Public Safety Telecommunicator III	Non Exempt	18		\$38.07	\$48.54	\$59.01	\$79,185.60	\$100,963.20	\$122,740.80
5025	Public Service Aide I	Non Exempt	T4		\$23.46	\$29.64	\$35.82	\$48,796.80	\$61,651.20	\$74,505.60
5026	Public Service Aide II	Non Exempt	T7		\$26.05	\$32.88	\$39.71	\$54,184.00	\$68,390.40	\$82,596.80
0481	Purchasing Division Chief	Exempt	32	Executives	\$76.89	\$98.04	\$119.18	\$159,931.20	\$203,912.80	\$247,894.40
0616	Quality and Administration Division Chief	Exempt	31	Executives	\$72.55	\$92.50	\$112.44	\$150,904.00	\$192,389.60	\$233,875.20
6371	Quality Assurance Manager	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
1150	Race and Equity Programs Manager	Exempt	27		\$59.10	\$75.35	\$91.59	\$122,928.00	\$156,717.60	\$190,507.20
4612	Real Estate Appraiser (Commercial)	Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
4610	Real Estate Appraiser (Residential Trainee)	Non Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
4611	Real Estate Appraiser (Residential)	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
4613	Real Estate Appraiser Supervisor	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
4614	Real Estate Assessment Deputy Director	Exempt	27		\$59.10	\$75.35	\$91.59	\$122,928.00	\$156,717.60	\$190,507.20
0460	Real Estate Assessment Director	Exempt	32	Executives	\$76.89	\$98.04	\$119.18	\$159,931.20	\$203,912.80	\$247,894.40
3512	Real Estate Assistant Bureau Chief	Exempt	27		\$59.10	\$75.35	\$91.59	\$122,928.00	\$156,717.60	\$190,507.20
3510	Real Estate Bureau Chief	Exempt	30		\$68.43	\$87.24	\$106.05	\$142,334.40	\$181,459.20	\$220,584.00
3420	Real Estate Development Manager	Exempt	26		\$56.28	\$71.76	\$87.24	\$117,062.40	\$149,260.80	\$181,459.20
4620	Real Estate Records/Research Coord	Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
3511	Real Estate Specialist	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
1244	Records Assistant	Non Exempt	8		\$23.33	\$29.75	\$36.17	\$48,526.40	\$61,880.00	\$75,233.60
7231	Recreation Assistant II	Non Exempt	R2		\$18.00	\$23.59	\$29.18	\$37,440.00	\$49,067.20	\$60,694.40
7232	Recreation Assistant III	Non Exempt	R3		\$20.08	\$26.34	\$32.60	\$41,766.40	\$54,787.20	\$67,808.00
7233	Recreation Assistant IV	Non Exempt	R5		\$24.17	\$31.73	\$39.28	\$50,273.60	\$65,988.00	\$81,702.40
7319	Recreation Instructor I	Non Exempt	R4		\$22.10	\$28.99	\$35.88	\$45,968.00	\$60,299.20	\$74,630.40
7320	Recreation Instructor II	Non Exempt	R6		\$26.20	\$34.36	\$42.52	\$54,496.00	\$71,468.80	\$88,441.60
7321	Recreation Instructor III	Non Exempt	R7		\$30.28	\$39.75	\$49.22	\$62,982.40	\$82,680.00	\$102,377.60
7120	Recreation Services Manager	Exempt	24		\$51.05	\$65.09	\$79.12	\$106,184.00	\$135,376.80	\$164,569.60
7107	Recreation Supervisor (Play School)	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
1121	Recruitment Specialist	Non Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
2311	Recycling Specialist	Non Exempt	14		\$31.30	\$39.91	\$48.52	\$65,104.00	\$83,012.80	\$100,921.60
3760	Regional Transportation Master Planner	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
6141	Rehab Therapist	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
9995	Retirement Officer	Exempt	26	Executives	\$56.28	\$71.76	\$87.24	\$117,062.40	\$149,260.80	\$181,459.20
1107	Risk Manager	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
7310	Roving Monitor	Non Exempt	R4		\$22.10	\$28.99	\$35.88	\$45,968.00	\$60,299.20	\$74,630.40
1171	Safety Program Coordinator	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
1174	Safety Program Coordinator (NB)	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
1175	Safety Specialist II	Exempt	18		\$38.07	\$48.54	\$59.01	\$79,185.60	\$100,963.20	\$122,740.80
5061	School Crossing Guard I	Non Exempt	6		\$21.16	\$26.98	\$32.79	\$44,012.80	\$56,108.00	\$68,203.20
5062	School Crossing Guard II	Non Exempt	8		\$23.33	\$29.75	\$36.17	\$48,526.40	\$61,880.00	\$75,233.60
6680	School Health Aide	Non Exempt	12		\$28.39	\$36.20	\$44.00	\$59,051.20	\$75,285.60	\$91,520.00
1176	Security Coordinator	Exempt	18		\$38.07	\$48.54	\$59.01	\$79,185.60	\$100,963.20	\$122,740.80

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FY2027 Class List (Effective July 1, 2026)

Class	Title	FLSA	Grade	Executive Level	Hourly Minimum	Hourly Midpoint	Hourly Maximum	Annual Minimum	Annual Midpoint	Annual Maximum
5040	Security Guard I	Non Exempt	6		\$21.16	\$26.98	\$32.79	\$44,012.80	\$56,108.00	\$68,203.20
5041	Security Guard II	Non Exempt	8		\$23.33	\$29.75	\$36.17	\$48,526.40	\$61,880.00	\$75,233.60
1044	Senior Applications Developer	Exempt	26		\$56.28	\$71.76	\$87.24	\$117,062.40	\$149,260.80	\$181,459.20
1012	Senior Cloud Architect	Exempt	30		\$68.43	\$87.24	\$106.05	\$142,334.40	\$181,459.20	\$220,584.00
9110	Senior Court Assistant	Non Exempt	10		\$25.73	\$32.81	\$39.89	\$53,518.40	\$68,244.80	\$82,971.20
1001	Senior Cybersecurity Engineer	Exempt	30		\$68.43	\$87.24	\$106.05	\$142,334.40	\$181,459.20	\$220,584.00
1132	Senior Labor Relations Manager	Exempt	26		\$56.28	\$71.76	\$87.24	\$117,062.40	\$149,260.80	\$181,459.20
7013	Senior Librarian	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
1507	Senior Management Analyst	Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
1520	Senior Management Analyst (NB)	Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
1004	Senior Network Engineer	Exempt	26		\$56.28	\$71.76	\$87.24	\$117,062.40	\$149,260.80	\$181,459.20
6221	Senior Nutrition Assistant	Non Exempt	13		\$29.80	\$38.00	\$46.20	\$61,984.00	\$79,040.00	\$96,096.00
1002	Senior Public Safety Technology Specialist	Exempt	24		\$51.05	\$65.09	\$79.12	\$106,184.00	\$135,376.80	\$164,569.60
1047	Senior Systems Administrator	Exempt	24		\$51.05	\$65.09	\$79.12	\$106,184.00	\$135,376.80	\$164,569.60
0520	Sheriff	Exempt	CONST	Senior Executives						
0521	Sheriff Chief Deputy	Exempt	S9	Executives	\$90.71	\$103.82	\$116.92	\$188,676.80	\$215,935.20	\$243,193.60
3606	Site Plan Review Section Supervisor	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
0204	Solid Waste Bureau Chief	Exempt	30	Executives	\$68.43	\$87.24	\$106.05	\$142,334.40	\$181,459.20	\$220,584.00
3154	Space Planner	Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
1401	Sr DHS Customer Service Specialist	Non Exempt	13		\$29.80	\$38.00	\$46.20	\$61,984.00	\$79,040.00	\$96,096.00
3641	Sr Housing Assistance Program Specialist	Non Exempt	18		\$38.07	\$48.54	\$59.01	\$79,185.60	\$100,963.20	\$122,740.80
1013	Sr Infrastructure Support Specialist	Exempt	24		\$51.05	\$65.09	\$79.12	\$106,184.00	\$135,376.80	\$164,569.60
1007	Sr IT Analyst	Exempt	24		\$51.05	\$65.09	\$79.12	\$106,184.00	\$135,376.80	\$164,569.60
1085	Sr Public Safety Applications Developer	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
4417	Sr Staff Financial Analyst	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
2922	Sr Tree Maintenance Worker	Non Exempt	T17		\$30.90	\$39.03	\$47.15	\$64,272.00	\$81,172.00	\$98,072.00
4138	SRF Quality Assurance Manager	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
4212	Staff Accountant	Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
1509	Staff Admin/Management Specialist	Non Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
1221	Staff Admin/Management Specialist (NB)	Non Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
1224	Staff Administrative Supervisor	Non Exempt	18		\$38.07	\$48.54	\$59.01	\$79,185.60	\$100,963.20	\$122,740.80
4418	Staff Budget Manager	Exempt	27		\$59.10	\$75.35	\$91.59	\$122,928.00	\$156,717.60	\$190,507.20
4421	Staff Financial Analyst	Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
1102	Staff Human Resources Manager	Exempt	27		\$59.10	\$75.35	\$91.59	\$122,928.00	\$156,717.60	\$190,507.20
1104	Staff Human Resources/OD Specialist	Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
1005	Staff IT Technician	Non Exempt	14		\$31.30	\$39.91	\$48.52	\$65,104.00	\$83,012.80	\$100,921.60
4413	Staff Management & Budget Specialist	Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
4420	Staff Management & Budget Specialist (DTS)	Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
1173	Staff Safety Specialist	Exempt	21		\$44.09	\$56.22	\$68.35	\$91,707.20	\$116,937.60	\$142,168.00
1124	Staff Senior Human Resources Specialist	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
1125	Staff Support Technician	Non Exempt	12		\$28.39	\$36.20	\$44.00	\$59,051.20	\$75,285.60	\$91,520.00
1011	Staff Technology Support Specialist	Non Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
2529	Stationary Watch Engineer	Non Exempt	T27		\$36.51	\$46.11	\$55.71	\$75,940.80	\$95,908.80	\$115,876.80
8106	Stormwater Infrastructure Program Manager	Exempt	27		\$59.10	\$75.35	\$91.59	\$122,928.00	\$156,717.60	\$190,507.20
8412	Stormwater Management Program Manager	Exempt	27		\$59.10	\$75.35	\$91.59	\$122,928.00	\$156,717.60	\$190,507.20
4609	Stormwater Utility Billing Coordinator	Exempt	21		\$44.09	\$56.22	\$68.35	\$91,707.20	\$116,937.60	\$142,168.00
8355	Structural Engineer I	Non Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80

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FY2027 Class List (Effective July 1, 2026)

Class	Title	FLSA	Grade	Executive Level	Hourly Minimum	Hourly Midpoint	Hourly Maximum	Annual Minimum	Annual Midpoint	Annual Maximum
8359	Structural Engineer II	Non Exempt	21		\$44.09	\$56.22	\$68.35	\$91,707.20	\$116,937.60	\$142,168.00
1983	Student Assistant I	Non Exempt	SA_1		\$13.50	\$15.15	\$16.79	\$28,080.00	\$31,501.60	\$34,923.20
1984	Student Assistant II	Non Exempt	SA_2		\$13.50	\$17.11	\$20.72	\$28,080.00	\$35,588.80	\$43,097.60
1985	Summer Recreation Assistant I	Non Exempt	SRA1		\$15.30	\$17.52	\$19.74	\$31,824.00	\$36,441.60	\$41,059.20
1986	Summer Recreation Assistant II	Non Exempt	SRA2		\$16.32	\$21.38	\$26.44	\$33,945.60	\$44,470.40	\$54,995.20
8356	Survey Instrument Operator	Non Exempt	11		\$27.02	\$34.45	\$41.88	\$56,201.60	\$71,656.00	\$87,110.40
8357	Survey Party Chief I	Non Exempt	14		\$31.30	\$39.91	\$48.52	\$65,104.00	\$83,012.80	\$100,921.60
1046	Systems Administrator	Non Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
4313	Tax Assessor (DMV Select)	Non Exempt	11		\$27.02	\$34.45	\$41.88	\$56,201.60	\$71,656.00	\$87,110.40
4315	Tax Assessor Supervisor	Non Exempt	15		\$32.88	\$41.92	\$50.96	\$68,390.40	\$87,193.60	\$105,996.80
4322	Tax Auditor II	Non Exempt	14		\$31.30	\$39.91	\$48.52	\$65,104.00	\$83,012.80	\$100,921.60
4323	Tax Auditor III	Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
4715	Tax Auditor IV	Exempt	18		\$38.07	\$48.54	\$59.01	\$79,185.60	\$100,963.20	\$122,740.80
4425	Tax Auditor Supervisor	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
4312	Tax Specialist I	Non Exempt	12		\$28.39	\$36.20	\$44.00	\$59,051.20	\$75,285.60	\$91,520.00
4311	Tax Specialist II	Non Exempt	15		\$32.88	\$41.92	\$50.96	\$68,390.40	\$87,193.60	\$105,996.80
1020	Technology Business Relationship Management Coordinator	Exempt	29		\$65.17	\$83.09	\$101.01	\$135,553.60	\$172,827.20	\$210,100.80
1041	Technology Manager	Exempt	29		\$65.17	\$83.09	\$101.01	\$135,553.60	\$172,827.20	\$210,100.80
1045	Technology Manager II	Exempt	32		\$76.89	\$98.04	\$119.18	\$159,931.20	\$203,912.80	\$247,894.40
1039	Technology Program Manager	Exempt	26		\$56.28	\$71.76	\$87.24	\$117,062.40	\$149,260.80	\$181,459.20
1027	Technology Systems Analyst	Exempt	21		\$44.09	\$56.22	\$68.35	\$91,707.20	\$116,937.60	\$142,168.00
3421	Theater Technician I	Non Exempt	6		\$21.16	\$26.98	\$32.79	\$44,012.80	\$56,108.00	\$68,203.20
3422	Theater Technician II	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
2980	Trades Manager/Leader I	Non Exempt	18		\$38.07	\$48.54	\$59.01	\$79,185.60	\$100,963.20	\$122,740.80
2982	Trades Manager/Leader II	Non Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
2150	Trades Worker I	Non Exempt	2		\$17.41	\$22.19	\$26.97	\$36,212.80	\$46,155.20	\$56,097.60
2151	Trades Worker II	Non Exempt	4		\$19.19	\$24.47	\$29.74	\$39,915.20	\$50,887.20	\$61,859.20
2152	Trades Worker III	Non Exempt	T2		\$21.21	\$26.79	\$32.37	\$44,116.80	\$55,723.20	\$67,329.60
2153	Trades Worker IV	Non Exempt	T5		\$23.68	\$29.92	\$36.15	\$49,254.40	\$62,223.20	\$75,192.00
8104	Traffic Engineering Manager	Exempt	26		\$56.28	\$71.76	\$87.24	\$117,062.40	\$149,260.80	\$181,459.20
5120	Traffic Safety Specialist I	Non Exempt	T7		\$26.05	\$32.88	\$39.71	\$54,184.00	\$68,390.40	\$82,596.80
5121	Traffic Safety Specialist II	Non Exempt	T11		\$27.96	\$35.31	\$42.66	\$58,156.80	\$73,444.80	\$88,732.80
5010	Traffic Safety Supervisor	Non Exempt	15		\$32.88	\$41.92	\$50.96	\$68,390.40	\$87,193.60	\$105,996.80
2721	Traffic Service Technician I	Non Exempt	T5		\$23.68	\$29.92	\$36.15	\$49,254.40	\$62,223.20	\$75,192.00
2715	Traffic Service Technician II	Non Exempt	T9		\$27.24	\$34.41	\$41.58	\$56,659.20	\$71,572.80	\$86,486.40
2723	Traffic Sign Fabricator	Non Exempt	T9		\$27.24	\$34.41	\$41.58	\$56,659.20	\$71,572.80	\$86,486.40
8211	Transit Bureau Chief	Exempt	30		\$68.43	\$87.24	\$106.05	\$142,334.40	\$181,459.20	\$220,584.00
8406	Transit Capital Program Manager	Exempt	26		\$56.28	\$71.76	\$87.24	\$117,062.40	\$149,260.80	\$181,459.20
8121	Transit Services Manager	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
3616	Transportation and Development Master Planner	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
3454	Transportation Capital Programs Manager	Exempt	26		\$56.28	\$71.76	\$87.24	\$117,062.40	\$149,260.80	\$181,459.20
0207	Transportation Engineering & Operations Bureau Chief	Exempt	30	Executives	\$68.43	\$87.24	\$106.05	\$142,334.40	\$181,459.20	\$220,584.00
2977	Transportation Engineering & Ops Assistant Bureau Chief	Exempt	27		\$59.10	\$75.35	\$91.59	\$122,928.00	\$156,717.60	\$190,507.20
8126	Transportation Planning & Analysis Manager	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
8125	Transportation Planning Bureau Chief	Exempt	30		\$68.43	\$87.24	\$106.05	\$142,334.40	\$181,459.20	\$220,584.00
8122	Transportation Program Manager	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
0400	Treasurer	Exempt	CONST	Senior Executives						

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FY2027 Class List (Effective July 1, 2026)

Class	Title	FLSA	Grade	Executive Level	Hourly Minimum	Hourly Midpoint	Hourly Maximum	Annual Minimum	Annual Midpoint	Annual Maximum
0404	Treasurer - Invest And Acct Deputy	Exempt	26	Executives	\$56.28	\$71.76	\$87.24	\$117,062.40	\$149,260.80	\$181,459.20
0402	Treasurer Chief Deputy	Exempt	27	Executives	\$59.10	\$75.35	\$91.59	\$122,928.00	\$156,717.60	\$190,507.20
0403	Treasurer Compliance Deputy	Exempt	25	Executives	\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
0401	Treasurer Operations Deputy	Exempt	25	Executives	\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
0405	Treasurer Technology Deputy	Exempt	25	Executives	\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
4914	Treasury Enforcement Specialist	Non Exempt	13		\$29.80	\$38.00	\$46.20	\$61,984.00	\$79,040.00	\$96,096.00
4811	Treasury Program Specialist I	Non Exempt	12		\$28.39	\$36.20	\$44.00	\$59,051.20	\$75,285.60	\$91,520.00
4812	Treasury Program Specialist II	Non Exempt	14		\$31.30	\$39.91	\$48.52	\$65,104.00	\$83,012.80	\$100,921.60
4915	Treasury Section Coordinator I	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
4910	Treasury Section Coordinator II	Non Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
4823	Treasury Specialist II	Non Exempt	11		\$27.02	\$34.45	\$41.88	\$56,201.60	\$71,656.00	\$87,110.40
2923	Tree Maintenance Worker	Non Exempt	T13		\$28.53	\$36.05	\$43.56	\$59,342.40	\$74,973.60	\$90,604.80
3609	Urban Design Section Supervisor	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
7560	Urban Forester	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
8230	Utilities Records Specialist	Non Exempt	14		\$31.30	\$39.91	\$48.52	\$65,104.00	\$83,012.80	\$100,921.60
1454	Utility Billing & Customer Service Manager	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
1570	Utility Billing Specialist	Non Exempt	13		\$29.80	\$38.00	\$46.20	\$61,984.00	\$79,040.00	\$96,096.00
1572	Utility Billing Supervisor	Exempt	19		\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
9416	Victim Specialist I	Non Exempt	14		\$31.30	\$39.91	\$48.52	\$65,104.00	\$83,012.80	\$100,921.60
9150	Victim Specialist II	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
1627	Video Production Manager	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
4321	Wage Compliance Administrator	Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
1310	Warehouse Coordinator	Non Exempt	12		\$28.39	\$36.20	\$44.00	\$59,051.20	\$75,285.60	\$91,520.00
1324	Warehouse Coordinator (NB)	Non Exempt	12		\$28.39	\$36.20	\$44.00	\$59,051.20	\$75,285.60	\$91,520.00
1321	Warehouse Supervisor	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
1326	Warehouse Technician	Non Exempt	8		\$23.33	\$29.75	\$36.17	\$48,526.40	\$61,880.00	\$75,233.60
2662	Wastewater Maintenance Technician	Non Exempt	T20		\$31.73	\$40.12	\$48.50	\$65,998.40	\$83,439.20	\$100,880.00
2661	Wastewater Maintenance Technician (Trainee)	Non Exempt	T19		\$22.61	\$35.56	\$48.50	\$47,028.80	\$73,954.40	\$100,880.00
1123	Watch Desk Supervisor	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
0203	Water, Sewer and Streets Bureau Chief	Exempt	33	Executives	\$81.51	\$103.93	\$126.34	\$169,540.80	\$216,164.00	\$262,787.20
3750	Watershed Programs Manager	Exempt	27		\$59.10	\$75.35	\$91.59	\$122,928.00	\$156,717.60	\$190,507.20
1009	Web Developer	Exempt	21		\$44.09	\$56.22	\$68.35	\$91,707.20	\$116,937.60	\$142,168.00
1606	Welcome Center Ambassador	Non Exempt	12		\$28.39	\$36.20	\$44.00	\$59,051.20	\$75,285.60	\$91,520.00
2431	Welder	Non Exempt	T13		\$28.53	\$36.05	\$43.56	\$59,342.40	\$74,973.60	\$90,604.80
6211	Wellness and Recovery Coordinator	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
1122	Wellness Program Coordinator	Non Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
6687	WIC Program Supervisor	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
1127	Workers Compensation Administrator	Exempt	21		\$44.09	\$56.22	\$68.35	\$91,707.20	\$116,937.60	\$142,168.00
2605	WPCP Operations Specialist	Exempt	21		\$44.09	\$56.22	\$68.35	\$91,707.20	\$116,937.60	\$142,168.00
1529	WSS Administration Manager	Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
2973	WSS Chief Support Engineer	Exempt	27		\$59.10	\$75.35	\$91.59	\$122,928.00	\$156,717.60	\$190,507.20
2350	WSS Control Center Technician I	Non Exempt	T12		\$28.41	\$35.91	\$43.40	\$59,092.80	\$74,682.40	\$90,272.00
2355	WSS Control Center Technician II	Non Exempt	T18		\$31.13	\$39.32	\$47.51	\$64,750.40	\$81,785.60	\$98,820.80
2347	WSS Crew Leader	Non Exempt	T23		\$33.24	\$42.02	\$50.80	\$69,139.20	\$87,401.60	\$105,664.00
2351	WSS Equipment Mechanic I	Non Exempt	T14		\$29.60	\$37.40	\$45.20	\$61,568.00	\$77,792.00	\$94,016.00
2352	WSS Equipment Mechanic II	Non Exempt	T22		\$32.43	\$40.97	\$49.50	\$67,454.40	\$85,207.20	\$102,960.00
2361	WSS Equipment Operator	Non Exempt	T15		\$28.41	\$36.97	\$45.53	\$59,092.80	\$76,897.60	\$94,702.40

*Employees on the Arlington County General Scale must be paid at least the County Living Wage of \$17.00 unless otherwise noted on the Special Schedule.

FY2027 Class List (Effective July 1, 2026)

Class	Title	FLSA	Grade	Executive Level	Hourly Minimum	Hourly Midpoint	Hourly Maximum	Annual Minimum	Annual Midpoint	Annual Maximum
2346	WSS Master Technician	Non Exempt	T18		\$31.13	\$39.32	\$47.51	\$64,750.40	\$81,785.60	\$98,820.80
2343	WSS Service Technician	Non Exempt	T6		\$25.83	\$32.63	\$39.43	\$53,726.40	\$67,870.40	\$82,014.40
2342	WSS Service Technician-Trainee	Non Exempt	T3		\$23.15	\$29.23	\$35.31	\$48,152.00	\$60,798.40	\$73,444.80
2345	WSS Sr Service Technician	Non Exempt	T12		\$28.41	\$35.91	\$43.40	\$59,092.80	\$74,682.40	\$90,272.00
3123	Zoning Counter Services Manager	Exempt	22		\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
0311	Zoning Division Chief	Exempt	33	Executives	\$81.51	\$103.93	\$126.34	\$169,540.80	\$216,164.00	\$262,787.20
5301	Zoning Inspection Supervisor	Exempt	20		\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
5610	Zoning Inspector I	Non Exempt	14		\$31.30	\$39.91	\$48.52	\$65,104.00	\$83,012.80	\$100,921.60
5611	Zoning Inspector II	Non Exempt	16		\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
3105	Zoning Plan Review Services Manager	Exempt	23		\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
3151	Zoning Plan Reviewer	Non Exempt	17		\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
3615	Zoning Policy, Research & Info Mgt Section Supervisor	Exempt	25		\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
3111	Zoning Technician	Non Exempt	14		\$31.30	\$39.91	\$48.52	\$65,104.00	\$83,012.80	\$100,921.60

*Employees on the Arlington County General Scale must be paid at least the County Living Wage of \$17.00 unless otherwise noted on the Special Schedule.

FY 2027 Arlington County Pay Scales (Effective July 1, 2026)

Grade	Hourly Rates			Annual Rates		
	Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
1	\$16.57	\$21.13	\$25.68	\$34,465.60	\$43,940.00	\$53,414.40
2	\$17.41	\$22.19	\$26.97	\$36,212.80	\$46,155.20	\$56,097.60
3	\$18.28	\$23.31	\$28.33	\$38,022.40	\$48,474.40	\$58,926.40
4	\$19.19	\$24.47	\$29.74	\$39,915.20	\$50,887.20	\$61,859.20
5	\$20.15	\$25.69	\$31.23	\$41,912.00	\$53,435.20	\$64,958.40
6	\$21.16	\$26.98	\$32.79	\$44,012.80	\$56,108.00	\$68,203.20
7	\$22.22	\$28.33	\$34.44	\$46,217.60	\$58,926.40	\$71,635.20
8	\$23.33	\$29.75	\$36.17	\$48,526.40	\$61,880.00	\$75,233.60
9	\$24.50	\$31.24	\$37.98	\$50,960.00	\$64,979.20	\$78,998.40
10	\$25.73	\$32.81	\$39.89	\$53,518.40	\$68,244.80	\$82,971.20
11	\$27.02	\$34.45	\$41.88	\$56,201.60	\$71,656.00	\$87,110.40
12	\$28.39	\$36.20	\$44.00	\$59,051.20	\$75,285.60	\$91,520.00
13	\$29.80	\$38.00	\$46.20	\$61,984.00	\$79,040.00	\$96,096.00
14	\$31.30	\$39.91	\$48.52	\$65,104.00	\$83,012.80	\$100,921.60
15	\$32.88	\$41.92	\$50.96	\$68,390.40	\$87,193.60	\$105,996.80
16	\$34.52	\$44.01	\$53.50	\$71,801.60	\$91,540.80	\$111,280.00
17	\$36.25	\$46.22	\$56.18	\$75,400.00	\$96,127.20	\$116,854.40
18	\$38.07	\$48.54	\$59.01	\$79,185.60	\$100,963.20	\$122,740.80
19	\$39.98	\$50.97	\$61.96	\$83,158.40	\$106,017.60	\$128,876.80
20	\$41.98	\$53.52	\$65.06	\$87,318.40	\$111,321.60	\$135,324.80
21	\$44.09	\$56.22	\$68.35	\$91,707.20	\$116,937.60	\$142,168.00
22	\$46.30	\$59.03	\$71.75	\$96,304.00	\$122,772.00	\$149,240.00
23	\$48.61	\$61.98	\$75.35	\$101,108.80	\$128,918.40	\$156,728.00
24	\$51.05	\$65.09	\$79.12	\$106,184.00	\$135,376.80	\$164,569.60
25	\$53.61	\$68.35	\$83.08	\$111,508.80	\$142,157.60	\$172,806.40
26	\$56.28	\$71.76	\$87.24	\$117,062.40	\$149,260.80	\$181,459.20
27	\$59.10	\$75.35	\$91.59	\$122,928.00	\$156,717.60	\$190,507.20
28	\$62.07	\$79.14	\$96.20	\$129,105.60	\$164,600.80	\$200,096.00
29	\$65.17	\$83.09	\$101.01	\$135,553.60	\$172,827.20	\$210,100.80
30	\$68.43	\$87.24	\$106.05	\$142,334.40	\$181,459.20	\$220,584.00
31	\$72.55	\$92.50	\$112.44	\$150,904.00	\$192,389.60	\$233,875.20
32	\$76.89	\$98.04	\$119.18	\$159,931.20	\$203,912.80	\$247,894.40
33	\$81.51	\$103.93	\$126.34	\$169,540.80	\$216,164.00	\$262,787.20
34	\$86.40	\$110.16	\$133.92	\$179,712.00	\$229,132.80	\$278,553.60
35	\$91.58	\$116.77	\$141.96	\$190,486.40	\$242,881.60	\$295,276.80
36	\$97.09	\$123.80	\$150.50	\$201,947.20	\$257,493.60	\$313,040.00
37	\$102.92	\$131.23	\$159.53	\$214,073.60	\$272,948.00	\$331,822.40
38	\$109.09	\$139.09	\$169.08	\$226,907.20	\$289,296.80	\$351,686.40
39	\$115.65	\$147.46	\$179.26	\$240,552.00	\$306,706.40	\$372,860.80
40	\$122.60	\$156.31	\$190.02	\$255,008.00	\$325,124.80	\$395,241.60

*Some grade minimums fall below the County Living Wage of \$17.00. The Living Wage should be applied in these cases.

FY 2027 Management Intern Pay Scale - Effective July 1, 2026

Grade	Hourly Minimum	Hourly Midpoint	Hourly Maximum	Salary Minimum	Salary Midpoint	Salary Maximum
MI_1	\$21.23	\$27.47	\$33.71	\$44,158.40	\$57,137.60	\$70,116.80
MI_2	\$24.97	\$31.21	\$37.45	\$51,937.60	\$64,916.80	\$77,896.00
MI_3	\$29.97	\$36.20	\$42.43	\$62,337.60	\$75,296.00	\$88,254.40
MI_4	\$36.19	\$42.42	\$48.65	\$75,275.20	\$88,233.60	\$101,192.00



FY 2027 Sheriff's Department Pay Scale

For Sworn Sheriff Employees

Rank	Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13
*Deputy Sheriff	S2	\$32.22	\$33.14	\$34.09	\$35.06	\$36.06	\$37.08	\$38.14	\$39.23	\$40.35	\$41.49	\$42.68	\$43.89	\$45.14
*Deputy Sheriff Corporal	S3	\$35.45	\$36.46	\$37.50	\$38.57	\$39.67	\$40.79	\$41.96	\$43.16	\$44.39	\$45.64	\$46.95	\$48.28	\$49.66
*Deputy Sheriff Sergeant	S5	\$39.71	\$40.84	\$42.00	\$43.20	\$44.44	\$45.69	\$47.00	\$48.34	\$49.72	\$51.12	\$52.59	\$54.08	\$55.62
*Deputy Sheriff Lieutenant	S6										\$57.26	\$58.91	\$60.57	\$62.30

Rank	Grade	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	Step 20	Step 21	Step 22	Step 23	Step 24	Step 25
*Deputy Sheriff	S2	\$46.43	\$47.75	\$49.11	\$50.51	\$51.78	\$53.07	\$54.40					
*Deputy Sheriff Corporal	S3	\$51.08	\$52.53	\$54.03	\$55.57	\$56.96	\$58.38	\$59.84					
*Deputy Sheriff Sergeant	S5	\$57.21	\$58.84	\$60.52	\$62.24	\$63.80	\$65.39	\$67.03					
*Deputy Sheriff Lieutenant	S6	\$64.08	\$65.91	\$67.79	\$69.71	\$71.46	\$73.24	\$75.08	\$77.63	\$80.27	\$83.00	\$85.82	\$88.70

*Employees will be moved to new step plan as soon as possible after July 1, 2026

Rank	Grade	Hourly Minimum	Hourly Maximum	Annual Minimum (2080 Hours)	Annual Maximum (2080 Hours)
Deputy Sheriff Captain	S7	\$73.27	\$99.97	\$152,401.60	\$207,937.60
Deputy Sheriff Major	S8	\$81.40	\$116.92	\$169,312.00	\$243,193.60
Sheriff Chief Deputy	S9	\$90.71	\$116.92	\$188,676.80	\$243,193.60



FY 2027 Police Department Pay Scale

For Sworn Police Employees

Rank	Grade	Hourly Minimum	Hourly Maximum	Annual Minimum (1950 Hours)	Annual Maximum (1950 Hours)
Police Officer	P2	See Collective Bargaining Agreement			
Police Corporal	P3				
Police Sergeant	P5				
Police Lieutenant	P6				
Police Captain	P7	\$83.89	\$114.47	\$163,585.50	\$223,216.50
Deputy Police Chief	P8	\$99.86	\$133.87	\$194,727.00	\$261,046.50



FY 2027 Fire Department Pay Scale

For Uniformed Fire Employees

Rank	Grade	Hourly Minimum (2080 Hours)	Hourly Maximum (2080 Hours)	Hourly Shift Rate Minimum* (2600 Hours)	Hourly Shift Rate Maximum* (2600 Hours)	Annual Minimum	Annual Maximum
Firefighter/EMT	F1	See Collective Bargaining Agreement					
Fire Apparatus Driver/Operator	F2						
Fire Marshal	F3						
Firefighter/Medic	F4						
Fire/EMS Lieutenant	F5						
Fire/EMS Captain I	F6						
Fire/EMS Captain II	F7						
Fire/EMS Battalion Chief	F8	\$74.72	\$101.94	\$59.78	\$81.55	\$155,417.60	\$212,035.20
Deputy Fire Chief	F9	\$88.95	\$119.24			\$185,016.00	\$248,019.20
Assistant Fire Chief	F10	\$96.06	\$119.24			\$199,804.80	\$248,019.20

*Shift Rate values are approximate due to rounding

FY 2027 Recreation Pay Scale - Effective July 1, 2026

Grade	Hourly Minimum	Hourly Midpoint	Hourly Maximum	Salary Minimum	Salary Midpoint	Salary Maximum
R1	\$16.92	\$19.27	\$21.61	\$35,193.60	\$40,071.20	\$44,948.80
R2	\$18.00	\$23.59	\$29.18	\$37,440.00	\$49,067.20	\$60,694.40
R3	\$20.08	\$26.34	\$32.60	\$41,766.40	\$54,787.20	\$67,808.00
R4	\$22.10	\$28.99	\$35.88	\$45,968.00	\$60,299.20	\$74,630.40
R5	\$24.17	\$31.73	\$39.28	\$50,273.60	\$65,988.00	\$81,702.40
R6	\$26.20	\$34.36	\$42.52	\$54,496.00	\$71,468.80	\$88,441.60
R7	\$30.28	\$39.75	\$49.22	\$62,982.40	\$82,680.00	\$102,377.60
R8	\$36.48	\$47.88	\$59.28	\$75,878.40	\$99,590.40	\$123,302.40

FY 2027 Skilled Labor Trades Pay Scales (Effective July 1, 2026)

Grade	Hourly Rates			Annual Rates		
	Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
T1	\$19.11	\$24.16	\$29.20	\$39,748.80	\$50,242.40	\$60,736.00
T2	\$21.21	\$26.79	\$32.37	\$44,116.80	\$55,723.20	\$67,329.60
T3	\$23.15	\$29.23	\$35.31	\$48,152.00	\$60,798.40	\$73,444.80
T4	\$23.46	\$29.64	\$35.82	\$48,796.80	\$61,651.20	\$74,505.60
T5	\$23.68	\$29.92	\$36.15	\$49,254.40	\$62,223.20	\$75,192.00
T6	\$25.83	\$32.63	\$39.43	\$53,726.40	\$67,870.40	\$82,014.40
T7	\$26.05	\$32.88	\$39.71	\$54,184.00	\$68,390.40	\$82,596.80
T8	\$26.06	\$32.92	\$39.77	\$54,204.80	\$68,463.20	\$82,721.60
T9	\$27.24	\$34.41	\$41.58	\$56,659.20	\$71,572.80	\$86,486.40
T10	\$27.25	\$34.42	\$41.58	\$56,680.00	\$71,583.20	\$86,486.40
T11	\$27.96	\$35.31	\$42.66	\$58,156.80	\$73,444.80	\$88,732.80
T12	\$28.41	\$35.91	\$43.40	\$59,092.80	\$74,682.40	\$90,272.00
T13	\$28.53	\$36.05	\$43.56	\$59,342.40	\$74,973.60	\$90,604.80
T14	\$29.60	\$37.40	\$45.20	\$61,568.00	\$77,792.00	\$94,016.00
T15	\$28.41	\$36.97	\$45.53	\$59,092.80	\$76,897.60	\$94,702.40
T16	\$29.84	\$37.69	\$45.53	\$62,067.20	\$78,384.80	\$94,702.40
T17	\$30.90	\$39.03	\$47.15	\$64,272.00	\$81,172.00	\$98,072.00
T18	\$31.13	\$39.32	\$47.51	\$64,750.40	\$81,785.60	\$98,820.80
T19	\$22.61	\$35.56	\$48.50	\$47,028.80	\$73,954.40	\$100,880.00
T20	\$31.73	\$40.12	\$48.50	\$65,998.40	\$83,439.20	\$100,880.00
T21	\$32.29	\$40.78	\$49.27	\$67,163.20	\$84,822.40	\$102,481.60
T22	\$32.43	\$40.97	\$49.50	\$67,454.40	\$85,207.20	\$102,960.00
T23	\$33.24	\$42.02	\$50.80	\$69,139.20	\$87,401.60	\$105,664.00
T24	\$34.76	\$43.94	\$53.12	\$72,300.80	\$91,395.20	\$110,489.60
T25	\$35.10	\$44.33	\$53.55	\$73,008.00	\$92,196.00	\$111,384.00
T26	\$36.27	\$45.84	\$55.41	\$75,441.60	\$95,347.20	\$115,252.80
T27	\$36.51	\$46.11	\$55.71	\$75,940.80	\$95,908.80	\$115,876.80
T28	\$37.79	\$47.76	\$57.72	\$78,603.20	\$99,330.40	\$120,057.60
T29	\$39.30	\$49.67	\$60.03	\$81,744.00	\$103,303.20	\$124,862.40
T30	\$42.10	\$53.18	\$64.26	\$87,568.00	\$110,614.40	\$133,660.80
T31	\$42.30	\$53.47	\$64.64	\$87,984.00	\$111,217.60	\$134,451.20

FY 2027 Special Schedule - Eff July 1, 2026

Grade	Actual Annual	Annual Maximum
Chairman	\$106,905.12	\$125,460.00
Board Member	\$100,335.60	\$119,833.00

Class	Title	FLSA	Grade	Description	Hourly Min	Hourly Mid	Hourly Max
1983	Student Assistant I	NEX	SA_1	Do not meet requirements for living wage	\$13.50	\$15.15	\$16.79
1984	Student Assistant II	NEX	SA_2		\$13.50	\$17.11	\$20.72
1985	Summer Recreation Assistant I	NEX	SRA1		\$15.30	\$17.52	\$19.74
1986	Summer Recreation Assistant II	NEX	SRA2		\$16.32	\$21.38	\$26.44

GLOSSARY AND APPENDIX

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FY 2027 BUDGET CALENDAR

The calendar for development of the FY 2027 budget is provided below. The fiscal year begins July 1, 2026, and ends June 30, 2027.

September 2025	Budget kickoff for departmental staff. This includes policy and line item direction and fiscal parameters for developing requests.
October, November	Departments submit budgets to the Department of Management and Finance, Management and Budget Section. Budget staff reviews submissions.
December, January	County Manager develops budget recommendations. Various public outreach activities including an on-line budget feedback tool.
February 21	County Manager's FY 2027 Proposed Budget is submitted to the County Board.
February 26	Arlington Public Schools presents the Superintendent's Proposed FY 2027 Budget.
February - April	County Board holds a series of budget work sessions with County departments, Constitutional Offices, and the School Board.
March 24	County Board holds a public hearing on the proposed FY 2027 budget including County expenses and real estate tax, personal property tax rates, and other taxes and fees.
March 26	County Board holds a second public hearing on the proposed FY 2027 budget including County expenses and real estate tax, personal property tax rates, and other taxes and fees.
March	County Manager provides a FY 2026 mid-year review of expenditures and revenues to the County Board.
April 22	County Board adopts FY 2027 Budget and Appropriations Resolutions for the County government, the public schools, and Pay-As-You-Go Capital. County Board adopts the CY 2026 real estate tax rates and other FY 2027 taxes and fees.
May 14	School Board adopts FY 2027 school budget.
July 1	FY 2027 begins.

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BUDGET PROCESS

The County Manager develops budget guidelines for operating departments for the upcoming fiscal year. These guidelines are based, in part, on revenue and expenditure estimates developed by the Department of Management and Finance (DMF), Budget Section. This Section also prepares the necessary instructions and forms for use by departments in preparing budgets and distributes budget preparation forms to the departments. The budget preparation forms are completed in Oracle's budgeting cloud solution, known as Enterprise Performance Management (EPM), a software solution that helps the County plan, budget, forecast, and report on business performance.

Operating departments prepare expenditure and revenue budgets. The DMF Budget Section is chiefly responsible for developing revenue budgets for taxes and other revenues not directly under the control of an operating department.

The County Board develops budget planning estimates, which set limits on expenditure levels based on preliminary revenue and expenditure forecasts developed by the Budget Section of DMF. The County Manager is in charge of presenting a proposed budget within the planning estimates established by the County Board.

After proposed budgets are submitted by departments, the DMF Budget Section, the County Manager, the Deputy County Managers, and the Executive Leadership Team review and discuss the proposed departmental budgets and, after negotiations, agree on a final amount for presentation to the County Board in the County Manager's proposed budget.

The proposed budget includes a pay-as-you-go capital budget funded from current operations. A multi-year capital improvement program is developed and approved separately from the operating budget. The School Board prepares a separate operations budget, supported to a large degree by transfers from the County's General Fund.

The County Board conducts budget work sessions with the departments and advisory commissions, holds public hearings prior to final adoption of the budget for the upcoming fiscal year, and sets tax rates for the current calendar year.

After adoption, the budget is updated in the budget system and then loaded to the accounting system into a chart of accounts. Annual appropriations are adopted for the general, enterprise, special revenue, capital projects, and internal service funds. Appropriations are controlled at the department level in the General Fund, although appropriations are loaded to cost center, natural account, project, source of funds, and tag levels within the department.

The County Board must approve changes to adopted appropriation levels. These changes can be in the form of allocations from previously established contingent accounts, appropriations from new or additional revenues, especially grants from the state or federal government, and from reappropriations from a previous fiscal year. These changes, when approved by the County Board, are loaded to the financial system by doing budget revisions, which are approved through DMF, which acts as the control for supplemental appropriations. Approved supplemental appropriations are noted in the County Board minutes for the particular County Board meeting. DMF tracks these adjustments on a balancing spreadsheet.

Operating departments, as well as DMF staff, regularly monitor financial reports and on-line financial tables by comparing actual results to budgeted amounts. Special detailed financial reviews are completed and presented to the County Board at mid-year (mid-year review), third-quarter

(third-quarter review), and at the end of the fiscal year (closeout report). Funds not spent in one fiscal year may be reappropriated in a subsequent fiscal year.

Departments are charged with making sure that approved budget levels reflect any supplemental appropriations approved by the County Board. In addition, with DMF concurrence, funds may be moved within a department's budget as long as the total departmental appropriation is not changed. No County Board approval is required for these internal reallocations.

A graphical representation of the annual budget cycle is shown on the following page.

Budgetary Basis

The budgets of the general government fund types, which include the General Fund, Special Revenue Funds, and General Capital Projects Funds, are prepared on a modified-accrual basis of accounting. Under this basis, expenditures are recorded when the associated goods and services are received, and revenues are generally recognized if they are earned, measurable and likely to be received in accordance with generally accepted accounting principles. Per governmental accounting standards board, the County considers real estate property tax revenues to be available if they are received within 45 days of the end of the fiscal year.

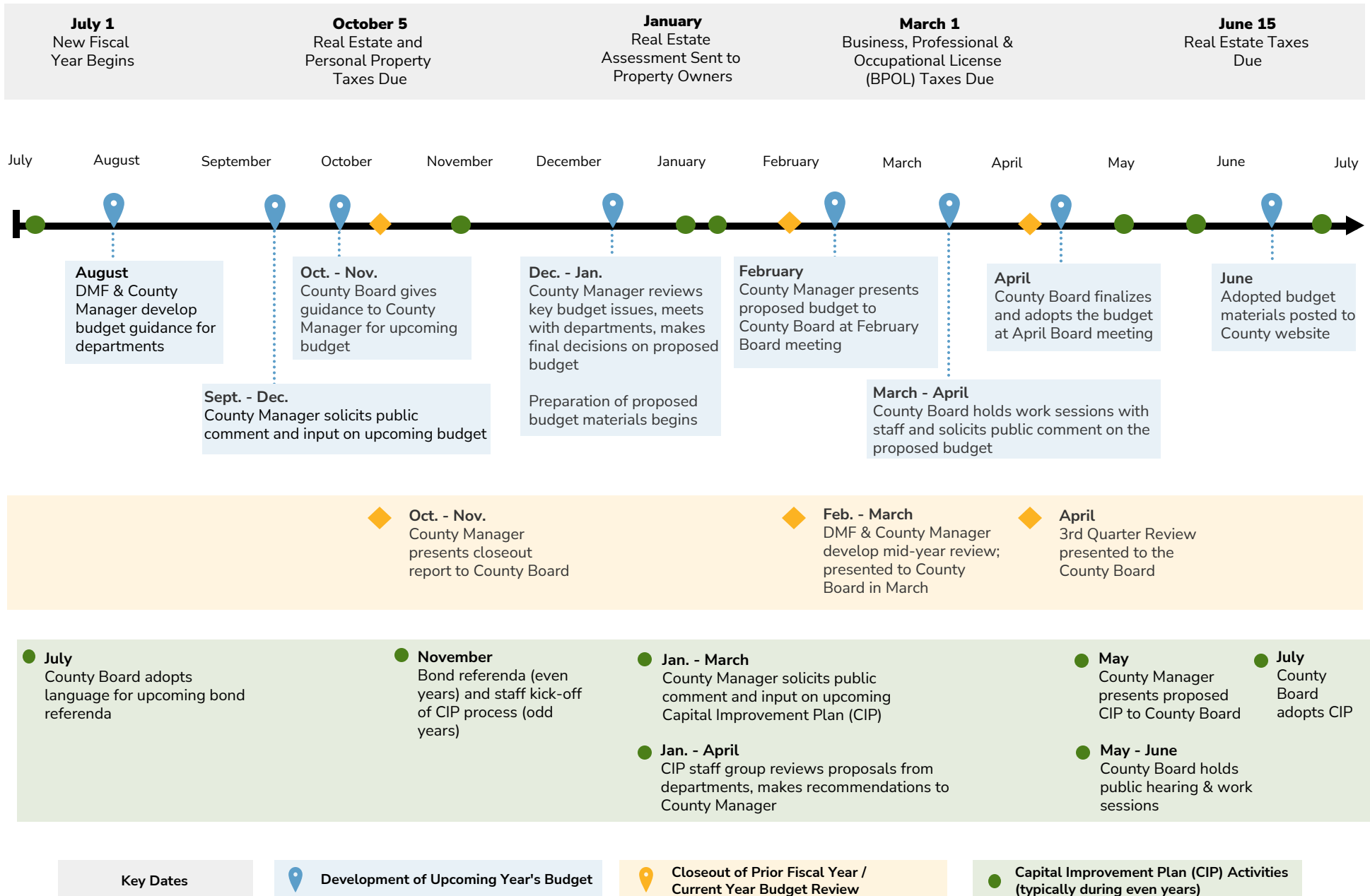
The Enterprise Funds (such as Utilities, Stormwater, Ballston Public Parking Garage, and CPHD Development Fund), Internal Service Funds, and Trust and Agency Funds are recorded using the accrual basis of accounting – where revenues are recorded when earned and expenditures are recorded when the associated liabilities are incurred.

The Annual Comprehensive Financial Report (ACFR) shows the status of the County's finances on the basis of Generally Accepted Accounting Principles (GAAP). In accordance with the GAAP basis and GASB standards, the County is required to display its financial statements in two ways. In one set of statements, the "Government-wide Financial Statements," all funds are reported using the full-accrual basis of accounting, similar to the Enterprise Funds. In the other set of statements, the "Fund Financial Statements," the governmental fund types (General, Special Revenue Funds, and Capital Projects Funds) are reported using the modified-accrual basis of accounting.

In most cases, the Fund financial statements correspond to the way the County prepares its budget. Government-wide financial statement exceptions include but are not limited to the following:

- Depreciation expense is recorded on a GAAP basis only.
- Compensated absence liabilities, expected to be liquidated with expendable available financial resources, are accrued as earned by employees (GAAP & GASB) as opposed to being expended when paid (budget).
- Principal payments on long-term debt are applied to the outstanding liability on a GAAP basis as opposed to being expended on a budgetary basis.
- Capital outlays within the Enterprise Funds are recorded as assets on a GAAP basis and expended on a budgetary basis.

Annual Budget Cycle and Related Events



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SELECTED FISCAL INDICATORS: FY 2018 - FY 2027

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted
DOLLARS (IN MILLIONS)										
Total All Operating Funds	\$1,725.6	\$1,708.5	\$1,719.3	\$1,743.7	\$2,226.5	\$2,069.3	\$2,225.2	\$2,277.7	\$2,193.1	\$2,214.4
General Fund Expenditures	1,255.5	1,261.7	1,323.8	1,312.6	1,727.9	1,537.1	1,618.6	1,666.9	1,688.0	1,699.6
State/Federal Revenue	92.9	94.1	110.5	133.6	138.8	140.9	122.6	121.8	120.0	124.3
METRO Operating Subsidy	36.2	42.6	47.6	47.8	46.6	46.6	47.8	49.8	50.7	44.8
County Govt. Debt Service	62.3	67.7	72.0	66.5	73.5	76.7	82.2	84.5	88.2	89.7
School Operating Fund	495.1	515.2	528.4	531.1	612.7	642.7	641.6	684.1	702.3	717.2
Operating Transfer	424.7	436.9	444.2	430.4	488.0	534.2	528.8	554.4	565.2	572.1
School Debt Service	50.3	58.4	59.2	54.8	58.3	55.7	64.6	66.9	68.9	67.5
Utilities Enterprise Fund	90.6	88.4	85.0	86.9	86.0	91.2	99.4	105.1	106.1	103.8
Housing and Community Development	1.9	5.1	6.2	6.7	2.0	2.4	2.2	3.0	2.9	3.4
Bonded Indebtedness ⁽¹⁾	1,083.9	1,167.4	1,083.4	1,312.3	1,188.4	1,312.8	1,345.5	1,199.8	1,298.9	1,312.5
SHARES										
School Operating Fund as a Percentage of Total Funds	28.7%	30.2%	30.7%	30.5%	27.5%	31.1%	28.8%	30.0%	32.0%	32.4%
School Operating Transfer as a Percentage of General Fund	33.8%	34.6%	33.6%	32.8%	28.2%	34.8%	32.7%	33.3%	33.5%	33.7%
Total Debt service as a Percentage of General Fund Expenditures	8.8%	8.7%	9.1%	8.3%	7.1%	7.8%	9.4%	8.7%	8.8%	8.6%
Debt as a Percentage of Est. Actual Property Value ⁽¹⁾	1.4%	1.5%	1.3%	1.5%	1.4%	1.5%	1.5%	1.4%	1.5%	1.6%
PEOPLE										
Resident Population ⁽²⁾	236,025	236,842	238,766	232,965	235,500	237,300	240,900	243,760	244,300	245,000
At-Place Employment ⁽³⁾⁽⁴⁾	224,200	227,000	234,800	219,300	216,900	214,600	221,400	221,200	219,700	219,700
County FTE's	3,976.4	3,951.2	3,967.9	4,023.0	4,120.6	4,240.6	4,264.6	4,290.2	4,303.4	4,297.5
School Operating Fund FTE's	4,897.4	4,629.4	4,586.0	4,610.8	4,775.5	4,866.6	4,908.9	4,984.3	5,006.8	4,973.6
School Enrollment ⁽⁵⁾	26,941	27,436	28,020	26,895	26,911	27,452	27,900	27,589	28,422	27,776

NOTES:

(1) Includes County and Schools General Obligation and Subject to Appropriation bonded debt but excludes debt paid from Enterprise Funds.

(2) Resident Population reflects U.S. Census Bureau Intercensal Estimates for FY 2018 and FY 2019 and annual population estimates for FY 2020 and FY 2021. FY 2022 actuals through FY 2026 Adopted numbers reflects Arlington County CPHD Estimate as of January 1st of each year. The FY 2027 CPHD estimate is based on residential development under construction on or before December 31, 2025 and anticipated to receive a certificate of occupancy in CY 2026.

(3) At-Place Employment FY 2018 - FY 2026 reflects estimates published in the annual Arlington County Profile.

(4) At-Place Employment estimates for FY 2021 - FY 2026 reflect CPHD's employment estimation methodology utilizing development statistics and office vacancy rates at the time of estimation. FY 2027 holds FY 2026 estimate constant. At-Place Employment estimates reflect report-to location (i.e. the location of the company) and do not account for teleworking.

(5) School enrollment is as of September 30 during the FY; enrollment is projected for the upcoming FY.

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GOVERNMENTAL FUNDS' SUMMARIES

	General Operating Fund ¹			Other Funds ²			Total Government Funds		
	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted
BEGINNING BALANCE	\$372,335,165	\$360,748,630	\$331,330,944	\$352,842,146	\$262,468,264	\$253,685,319	\$725,177,311	\$623,216,894	\$585,016,263
REVENUES									
Real Estate Tax	\$928,825,454	\$939,214,670	\$967,811,835	-	-	-	\$928,825,454	\$939,214,670	\$967,811,835
Personal Property Tax	144,885,030	150,132,147	155,182,039	-	-	-	144,885,030	150,132,147	155,182,039
BPOL Tax	92,394,582	96,242,581	94,200,000	-	-	-	92,394,582	96,242,581	94,200,000
Sales Tax	54,795,088	56,500,000	58,200,000	-	-	-	54,795,088	56,500,000	58,200,000
Transient Tax	25,517,705	29,000,000	25,400,000	-	-	-	25,517,705	29,000,000	25,400,000
Utility Tax	17,232,698	17,200,000	17,200,000	-	-	-	17,232,698	17,200,000	17,200,000
Meals Tax	50,560,320	67,000,000	66,300,000	-	-	-	50,560,320	67,000,000	66,300,000
Communications Tax	4,869,051	4,860,000	4,800,000	-	-	-	4,869,051	4,860,000	4,800,000
Other Local Taxes	21,971,583	23,145,000	23,295,000	-	-	-	21,971,583	23,145,000	23,295,000
Subtotal Taxes	1,341,051,512	1,383,294,398	1,412,388,874	-	-	-	1,341,051,512	1,383,294,398	1,412,388,874
Licenses, Permits and Fees	17,129,035	22,799,006	24,559,616	-	-	-	17,129,035	22,799,006	24,559,616
Use of Money and Property	47,778,624	41,210,117	31,650,233	-	-	-	47,778,624	41,210,117	31,650,233
Charges for Services	75,394,267	78,377,863	85,388,624	-	-	-	75,394,267	78,377,863	85,388,624
Miscellaneous ⁴	28,647,013	2,439,930	3,044,042	-	-	-	28,647,013	2,439,930	3,044,042
Revenue from State	98,657,570	94,111,076	100,654,020	-	-	-	98,657,570	94,111,076	100,654,020
Revenue from Federal Govt.	23,110,321	25,914,099	23,621,434	-	-	-	23,110,321	25,914,099	23,621,434
Subtotal Other	290,716,830	264,852,091	268,917,969	-	-	-	290,716,830	264,852,091	268,917,969
TOTAL REVENUES	1,631,768,342	1,648,146,489	1,681,306,843	\$364,502,216	\$318,635,812	\$322,088,069	1,996,270,557	1,966,782,301	2,003,394,912
TRANSFERS IN	24,527,765	10,421,705	11,052,511	39,481,714	35,242,967	29,496,656	64,009,479	45,664,672	40,549,167
Donations (Fund 199)	4,294,099	-	-	-	-	-	4,294,099	-	-
TOTAL BALANCES, REVENUES, & TRANSFERS IN	2,032,925,371	2,019,316,824	2,023,690,298	756,826,076	616,347,043	605,270,044	2,789,751,446	2,635,663,867	2,628,960,342
EXPENDITURES									
Operating Expenses ⁴	859,826,267	869,003,506	890,421,419	\$399,535,529	\$277,397,931	\$287,980,097	1,259,361,796	1,146,401,437	1,178,401,516
Metro Operations	49,837,756	50,746,178	44,846,178	-	-	-	49,837,756	\$50,746,178	44,846,178
Capital Outlay	23,378,000	18,260,000	6,837,000	-	-	-	23,378,000	18,260,000	6,837,000
Contingents - General/Other ³	301,874	-	-	-	-	-	-	-	-
Contingents - Housing Fund	11,379,686	11,673,250	10,323,648	-	-	-	11,379,686	11,673,250	10,323,648
Subtotal	944,723,583	949,682,934	952,428,245	399,535,529	277,397,931	287,980,097	1,344,259,113	1,227,080,865	1,240,408,342
Debt Service	84,485,016	88,195,000	89,737,107	38,730,088	39,104,379	32,956,208	123,215,104	127,299,379	122,693,315
Subtotal County	1,029,208,599	1,037,877,934	1,042,165,352	438,265,617	316,502,310	320,936,305	1,467,474,216	1,354,380,244	1,363,101,657
Schools Transfer	636,486,133	647,381,778	655,362,851	-	-	-	636,486,133	647,381,778	655,362,851
Subtotal Schools	636,486,133	647,381,778	655,362,851	-	-	-	636,486,133	647,381,778	655,362,851
TOTAL EXPENDITURES	1,665,694,732	1,685,259,712	1,697,528,203	438,265,617	316,502,310	320,936,305	2,103,960,350	2,001,762,022	2,018,464,508
TOTAL CARRYOVER	-	-	-	15,061,178	56,891,521	53,394,243	15,061,178	56,891,521	53,394,243
TRANSFERS OUT	1,155,714	2,726,168	2,104,738	25,373,455	20,801,261	27,915,552	26,529,169	23,527,429	30,020,290
Donations (Fund 199 Expenditures)	5,326,294	-	-	-	-	-	5,326,294	-	-
TOTAL EXP., CARRYOVER, & TRANSFERS	1,672,176,741	1,687,985,880	1,699,632,941	478,700,250	394,195,092	402,246,100	2,150,876,991	2,082,180,972	2,101,879,041
ENDING BALANCE	\$360,748,630	\$331,330,944	\$324,057,357	\$278,125,826	\$222,151,951	\$203,023,944	\$638,874,456	\$553,482,895	\$527,081,301

¹ Certain portions of fund balance have been reserved or designated by the County Board for specific purposes (See ACFR). The FY 2026 adopted beginning balance is restated to reflect the actual FY 2025 ending balance.

² Revenue and expenditure detail for Other Funds can be found in the fund statements contained in the Enterprise, Special Revenue, and Internal Service Fund section of this budget book.

³ Contingents - General/Other includes costs for the General Contingent, Stabilization Reserve, and COVID-19 Pandemic Response.

⁴ Miscellaneous revenues and operating expenses in FY 2025 include GASB 87 and 96 adjustments. See the GASB 87 and 96 summary in the Budget Summaries section for departmental details.

GOVERNMENTAL FUNDS' SUMMARIES

	Ballston Business Improvement District ⁵			Rosslyn Business Improvement District ⁵			National Landing Business Improvement District ⁵		
	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted
BEGINNING BALANCE	\$99,115	\$73,392	\$64,307	\$261,220	\$238,415	\$211,088	\$184,256	\$308,439	\$249,055
TOTAL REVENUES	1,290,352	1,217,155	1,051,616	4,351,355	4,325,127	3,992,703	4,981,692	5,022,575	4,903,041
TRANSFERS IN	-	-	-	-	-	-	-	-	-
TOTAL BALANCE & REVENUES & TRANSFERS IN	1,389,467	1,290,547	1,115,923	4,612,575	4,563,542	4,203,791	5,165,948	5,331,014	5,152,096
EXPENDITURES									
Operating Expenses	1,277,094	1,162,383	1,030,584	4,280,494	4,130,496	3,824,849	4,743,300	4,796,560	4,804,980
Debt Service	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,277,094	1,162,383	1,030,584	4,280,494	4,130,496	3,824,849	4,743,300	4,796,560	4,804,980
TOTAL CARRYOVER	-	-	-	-	-	-	-	-	-
TRANSFERS OUT	25,723	24,343	21,032	86,813	86,503	79,854	99,437	100,451	98,061
TOTAL EXP., CARRYOVER, & TRANSFERS	1,302,817	1,186,726	1,051,616	4,367,307	4,216,999	3,904,703	4,842,737	4,897,011	4,903,041
ENDING BALANCE	\$86,650	\$103,821	\$64,307	\$245,268	\$346,543	\$299,088	\$323,211	\$434,003	\$249,055
Community Development Fund			Housing Choice Voucher Fund			Utilities Fund ^{5a}			
	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted
BEGINNING BALANCE	-	-	-	\$3,714,916	\$4,009,550	\$4,184,079	\$13,835,819	\$17,139,781	\$23,355,505
TOTAL REVENUES	\$2,991,904	\$2,942,056	\$3,445,872	28,707,433	29,445,685	29,366,917	118,886,794	118,168,494	121,069,981
TRANSFERS IN	-	-	-	-	-	-	-	-	-
TOTAL BALANCE & REVENUES & TRANSFERS IN	2,991,904	2,942,056	3,445,872	32,422,349	33,455,235	33,550,996	132,722,613	135,308,275	144,425,486
EXPENDITURES									
Operating Expenses	2,991,904	2,942,056	3,445,872	28,361,081	29,322,874	29,374,308	74,990,767	75,374,413	80,487,493
Debt Service	-	-	-	-	-	-	30,116,356	30,721,196	23,357,092
TOTAL EXPENDITURES	2,991,904	2,942,056	3,445,872	28,361,081	29,322,874	29,374,308	105,107,123	106,095,609	103,844,585
TOTAL CARRYOVER	-	-	-	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-	7,993,000	10,330,238	17,225,396
TOTAL EXP., CARRYOVER, & TRANSFERS	\$2,991,904	\$2,942,056	\$3,445,872	28,361,081	29,322,874	29,374,308	113,100,123	116,425,847	121,069,981
ENDING BALANCE	-	-	-	\$4,061,268	\$4,132,361	\$4,176,688	\$19,622,490	\$18,882,428	\$23,355,505

⁵The Business Improvement Districts exclude the contribution for delinquency and appeals in operating expenses.

^{5a} The value of warehouse inventory at Water, Sewer, Streets Bureau is not reflected in the fund statement.

GOVERNMENTAL FUNDS' SUMMARIES

	Automotive Equipment Fund			Printing Fund			Ballston Quarter TIF		
	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted
BEGINNING BALANCE	\$26,923,008	\$12,396,237	\$18,728,094	-	-	-	\$1,329,446	-	-
TOTAL REVENUES	28,193,750	24,323,596	29,895,062	\$1,902,713	\$1,065,122	\$375,000	3,106,969	\$2,662,487	\$3,946,646
TRANSFERS IN	-	476,916	-	297,312	297,312	206,910	-	-	-
TOTAL BALANCE & REVENUES & TRANSFERS IN	55,116,758	37,196,749	48,623,156	2,200,025	1,362,434	581,910	4,436,415	2,662,487	3,946,646
EXPENDITURES									
Operating Expenses	30,640,310	16,617,708	26,187,420	2,752,860	1,691,986	581,910	-	-	-
Debt Service	1,713,433	2,256,167	1,431,830	-	-	-	3,703,092	2,662,487	3,946,646
TOTAL EXPENDITURES	32,353,743	18,873,875	27,619,250	2,752,860	1,691,986	581,910	3,703,092	2,662,487	3,946,646
TOTAL CARRYOVER	-	-	-	-	-	-	-	-	-
TRANSFERS OUT	130,000	130,000	674,000	-	-	-	-	-	-
TOTAL EXP., CARRYOVER, & TRANSFERS	32,483,743	19,003,875	28,293,250	\$2,752,860	\$1,691,986	\$581,910	3,703,092	\$2,662,487	\$3,946,646
ENDING BALANCE	\$22,633,015	\$18,192,874	\$20,329,906	-	-	-	\$733,323	-	-
	Ballston Garage			Ballston Garage - 8th Level			CPHD Development Fund		
	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted
BEGINNING BALANCE	\$2,050,557	\$2,087,624	\$2,451,034	\$2,119,734	\$2,338,197	\$2,191,122	(\$5,346,791)	(\$13,312,804)	(\$3,729,034)
TOTAL REVENUES	3,195,185	3,162,000	3,345,818	399,886	387,600	402,798	18,804,031	28,439,617	29,440,024
TRANSFERS IN	-	-	-	-	-	-	-	1,734,821	1,493,398
TOTAL BALANCE & REVENUES & TRANSFERS IN	5,245,742	5,249,624	5,796,852	2,519,620	2,725,797	2,593,920	13,457,240	\$16,861,634	27,204,388
EXPENDITURES									
Operating Expenses	2,747,361	4,525,547	4,889,243	159,770	1,030,391	1,055,861	24,967,016	27,539,309	27,273,087
Debt Service	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,747,361	4,525,547	4,889,243	159,770	1,030,391	1,055,861	24,967,016	27,539,309	27,273,087
TOTAL CARRYOVER	-	-	-	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-	-	-	-
TOTAL EXP., CARRYOVER, & TRANSFERS	2,747,361	4,525,547	4,889,243	159,770	1,030,391	1,055,861	24,967,016	27,539,309	27,273,087
ENDING BALANCE	\$2,498,381	\$724,077	\$907,609	\$2,359,850	\$1,695,406	\$1,538,059	(\$11,509,777)	(\$10,677,675)	(\$68,699)

GOVERNMENTAL FUNDS' SUMMARIES

	Transportation Capital Fund ⁶			Utilities Fund Capital			General Capital - PAYG		
	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted
BEGINNING BALANCE	\$134,990,948	\$103,992,789	\$72,795,920	\$38,085,920	\$17,609,191	\$15,564,900	\$94,756,045	\$89,043,965	\$88,871,144
TOTAL REVENUES	70,138,967	35,023,123	32,430,482	8,413,434	21,230,000	17,504,082	34,611,077	9,141,000	11,000,000
TRANSFERS IN	-	-	-	8,097,918	10,308,918	17,239,918	23,378,000	18,260,000	6,837,000
TOTAL BALANCE & REVENUES & TRANSFERS IN	205,129,915	139,015,912	105,226,402	54,597,272	49,148,109	50,308,900	152,745,122	116,444,965	106,708,144
EXPENDITURES									
Operating Expenses	111,714,189	28,728,537	26,191,673	16,511,353	31,538,918	34,744,000	52,364,978	18,330,000	17,837,000
Debt Service	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	111,714,189	28,728,537	26,191,673	16,511,353	31,538,918	34,744,000	52,364,978	18,330,000	17,837,000
TOTAL CARRYOVER	-	22,913,691	14,575,909	15,061,178	10,000,000	11,120,000	-	15,580,000	14,534,614
TRANSFERS OUT	4,843,482	6,294,586	6,238,809	-	-	-	5,000,000	-	-
TOTAL EXP., CARRYOVER, & TRANSFERS	116,557,671	57,936,814	47,006,391	31,572,531	41,538,918	45,864,000	57,364,978	33,910,000	32,371,614
ENDING BALANCE	88,572,246	\$81,079,098	\$58,220,011	\$23,024,741	\$7,609,191	\$4,444,900	\$95,380,144	\$82,534,965	\$74,336,530
	Columbia Pike TIF			Crystal City TIF			Travel & Tourism Promotion Fund		
	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted
BEGINNING BALANCE	-	-	-	\$30,123,278	\$15,511,699	\$19,766,472	\$16,202	-	\$16,202
TOTAL REVENUES	\$2,293,364	\$2,309,890	\$2,893,570	10,772,623	9,040,170	5,560,240	1,320,828	\$1,450,000	\$1,270,000
TRANSFERS IN	-	-	-	-	-	-	217,473	-	-
TOTAL BALANCE & REVENUES & TRANSFERS IN	2,293,364	2,309,890	2,893,570	40,895,901	24,551,869	25,326,712	1,554,502	1,450,000	1,286,202
EXPENDITURES									
Operating Expenses	208,907	330,096	337,044	20,207,319	9,040,170	5,560,240	1,538,301	1,450,000	1,270,000
Debt Service	2,084,457	1,979,794	2,556,526	-	-	-	-	-	-
TOTAL EXPENDITURES	2,293,364	2,309,890	2,893,570	20,207,319	9,040,170	5,560,240	1,538,301	1,450,000	1,270,000
TOTAL CARRYOVER	-	-	-	-	8,397,830	11,684,720	-	-	-
TRANSFERS OUT	-	-	-	-	-	-	-	-	-
TOTAL EXP., CARRYOVER, & TRANSFERS	\$2,293,364	\$2,309,890	\$2,893,570	20,207,319	17,438,000	17,244,960	1,538,301	\$1,450,000	1,270,000
ENDING BALANCE	-	-	-	\$20,688,582	\$7,113,869	\$8,081,752	\$16,202	-	\$16,202

⁶ Projected revenues from Capital Bikeshare user fees and grant reimbursements are not included in this summary.

GOVERNMENTAL FUNDS' SUMMARIES

	Stormwater Operating			Stormwater Capital		
	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted
BEGINNING BALANCE	\$7,666,884	\$9,000,200	\$5,876,192	\$2,031,589	\$2,031,589	\$3,089,239
TOTAL REVENUES	19,242,272	19,030,115	19,944,217	897,587	250,000	250,000
TRANSFERS IN	296,011	255,000	304,430	7,195,000	3,910,000	3,415,000
TOTAL BALANCE & REVENUES & TRANSFERS IN	27,205,167	28,285,315	26,124,839	10,124,176	6,191,589	6,754,239
EXPENDITURES						
Operating Expenses	12,167,088	14,686,487	15,419,533	6,911,437	4,160,000	3,665,000
Debt Service	1,112,749	1,484,735	1,664,114	-	-	-
TOTAL EXPENDITURES	13,279,837	16,171,222	17,083,647	6,911,437	4,160,000	3,665,000
TOTAL CARRYOVER	-	-	-	-	-	1,479,000
TRANSFERS OUT	7,195,000	3,921,643	3,578,400	-	-	-
TOTAL EXP., CARRYOVER, & TRANSFERS	20,474,837	20,092,865	20,662,047	6,911,437	4,160,000	5,144,000
ENDING BALANCE	\$6,730,330	\$8,192,450	\$5,462,792	\$3,212,739	\$2,031,589	\$1,610,239

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**FY 2027 ADOPTED BUDGET
ONE-TIME FUNDING SUMMARY**

	<i>Proposed</i>	<i>Board Additions</i>	<i>Total Adopted</i>
Other Post-Employment Benefits (OPEB)	\$1,905,456		\$1,905,456
Housing Grants - Yardi Waitlist and Operational Needs	100,000	\$1,300,000	1,400,000
County Manager Contingent	1,200,000		1,200,000
APS Share of Tax Rate Increase		1,090,398	1,090,398
County Attorney - Outside Legal Counsel	750,000		750,000
Opportunities Grants		437,050	437,050
Humanitarian Assistance		350,000	350,000
Print Fund Transition to General Fund	313,808		313,808
Safe Havens Program	296,168		296,168
Economic Development Incentive Grants	265,308		265,308
Compensation	253,341		253,341
AED Catalyst/Innovation Grants/Director's Contingency		250,000	250,000
Restoration of Proposed Cut to Recreational Gymnastics		222,000	222,000
Sheriff Contracted Court Security	216,000		216,000
ART Battery Electric Bus Study	200,000		200,000
PDO Mitigation/Investigation Paralegal		107,150	107,150
Sheriff Bonuses Associated with Change in Pay Plan		100,000	100,000
Public Safety Reimagining & Staffing Study	100,000		100,000
Invasives Management	100,000		100,000
Northern Virginia Conservation Trust (NVCT)	86,900		86,900
Deer Management Program	71,000		71,000
Ranked Choice Voting Education Funding		70,000	70,000
Sheriff Uniforms & Protective Vests	57,512		57,512
AED Langston Blvd. Plan Implementation		50,000	50,000
Northern Virginia Regional Commission Strategic Initiative		32,145	32,145
Northern Virginia Economic Development Alliance	30,000		30,000
Affordable Housing Investment Fund		21,167	21,167
Internal Audit Software	10,000		10,000
Reduction of Temporary Funding (AFS)	(32,424)		(32,424)
Reallocation of IT Specialist to Capital Program	(216,973)		(216,973)
	\$ 5,706,096	\$ 4,029,910	\$ 9,736,006

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The Opioid Settlement Reserve may only be used on approved opioid abatement purposes.

OPIOID SETTLEMENT RESERVE

As a participating jurisdiction to various nationwide settlement agreements with opioid distributors, Arlington County is eligible to receive:

- Direct payments from the [settlement administrators](#)
- An allocation from the [Virginia Opioid Abatement Authority](#) (OAA)
- Competitive grants from the OAA

The funding in the Opioid Settlement Reserve may only be used on approved opioid abatement purposes. The County Board has approved the use of the settlement fund for the following:

Fiscal Year	Description
FY 2024	▪ Added a Behavioral Health Therapist (1.00 FTE) to the Department of Human Services (DHS) to expand the County's Office-Based Opioid Treatment Program (OBOT). The additional therapist has allowed the OBOT program to expand its reach to more participants, providing more access to critical medication assisted treatment and therapy. ▪ Approved funding to conduct a program evaluation of OBOT to ensure the most appropriate services are being provided (\$45,000, one-time). The program evaluation was completed in FY 2025.
FY 2025	▪ No significant budget changes.
FY 2026	▪ The County Board took action after the FY 2026 budget was adopted and approved the following: ▪ Added an Epidemiologist (1.00 FTE) to DHS for a limited term of three years that will allow for continued growth of the Arlington Addiction Recovery Initiative (AARI). The position will use local, regional, and national data to ensure evidence-based practices are implemented in an equitable, data-informed manner. Through cross-sector partnerships, this role will review emerging drug trends and inform the community about the safety concerns these trends pose. ▪ Added funding for the provision of Suboxone by the Arlington County Fire Department (ACFD) to fund treatment post emergency call by ACFD staff to bridge the gap from on scene calls until patients can seek treatment as outlined in the AARI's strategic plan (\$20,000).
FY 2027	▪ Added funding for a local match contribution for a Regional Cooperative Partnership Grant through the Virginia Opioid Abatement Authority (\$17,419, one-time).

Future appropriations from the reserve are subject to County Board approval and OAA requirements.

Office-Based Opioid Treatment Program (OBOT)

OBOT is comprised of psychiatrists, therapists, peer specialists, and nurses. Treatment combines the use of contingency management, motivational interviewing, group therapy, medications for opioid use disorders, and urine drug screens. Funding for positions is provided from the State Opioid Response grant (a full-time Peer Recovery Specialist and a part-time nurse), Opioid Settlement funding (a full-time therapist), and local funding.

OBOT is one of several substance use programming efforts under the broader [Opioid Response Program](https://www.arlingtonva.us/Government/Departments/DHS/DHS-Performance-Measurement-Program), which is managed by the Behavioral Healthcare Division of the Department of Human Services. Performance measures for OBOT and other substance use programs are available online: <https://www.arlingtonva.us/Government/Departments/DHS/DHS-Performance-Measurement-Program>

**OPIOID SETTLEMENT RESERVE
FINANCIAL SUMMARY ⁽¹⁾**

	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 PROJECTED
Beginning Balance, July 1	\$848,232	\$1,066,328	\$1,319,888
Direct Distribution Payments			
Distributors	73,708	133,661	73,708
Janssen	-	11,315	11,315
Mallinckrodt	-	-	-
Teva	21,190	41,801	21,190
Allergan	21,543	43,080	21,543
Walmart	-	63,201	-
CVS	21,635	59,472	43,235
Walgreens	20,603	35,087	20,603
Endo ⁽²⁾	29,694	-	-
Mckinsey ⁽²⁾	57,129	-	-
Kroger	17,596	12,317	8,798
Henry Schein ⁽²⁾	-	8,546	-
Direct Distribution Subtotal	263,096	408,480	200,391
Virginia Opioid Abatement Authority Competitive Grants	149,268	154,433	155,630
Virginia Opioid Abatement Subtotal ⁽³⁾	149,268	154,433	155,630
Total Revenue	412,364	562,913	356,021
Total Revenue and Balance	1,260,596	1,629,242	1,675,908
Personnel			
Virginia Opioid Abatement Authority	149,268	154,433	155,630
Direct Distribution Settlement Fund	-	134,921	150,379
Operating			
Direct Distribution Settlement Fund	45,000	20,000	37,419
Total Expenditures	194,268	309,354	343,428
Closing Balance, June 30	\$1,066,328	\$1,319,888	\$1,332,480

(1) Projected revenues reflect estimates provided by the settlement administrators and OAA at the time of publication. The total funding awarded to the County will continue to evolve as more settlement agreements are reached. The projected expenditures are subject to County Board appropriation and OAA requirements.

(2) The Endo, McKinsey, and Henry Schein settlements are subdivision-only settlements of which the Commonwealth of Virginia was not a part of. Subdivision-only settlements are not included in the published amounts on the OAA website.

(3) The Virginia Opioid Abatement Subtotal does not include any prior year unspent balances. Prior year available balances are determined by The Virginia OAA and OAA requirements.

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**FY 2025 FUND BALANCE CARRYOVER SUMMARY &
UTILIZATION OF COUNTY MANAGER CONTINGENT**

Total Fund Balance from FY 2025 **\$ 360,748,629**

FY 2026 ALLOCATION / APPROPRIATION

Allocation to Reserves

- General Fund Operating Reserve (committed)	92,839,223
- Self Insurance Reserve (committed)	8,861,904
- Stabilization Reserve (committed)	32,943,816
- Self Insurance Reserve Increase (assigned)	-

Allocation to Housing

- Allocation to Specific Projects (committed)	61,343,791
- Unallocated to Specific Projects (committed)	2,000,000
- Unallocated to Specific Projects (assigned)	47,325,460

Allocation to Schools

- Designated Net Tax Support at FY 2026 Budget Adoption (committed)	-
- School FY 2024 Expenditure Savings (committed)	20,040,103
- School Share of Revenue (committed)	1,847,460

Allocation to Capital

- Maintenance Capital / Other (committed)	12,092,640
- Maintenance Capital / Other (assigned)	15,842,075

Allocation to FY 2026 Operating Budget

- Allocations at Budget Adoption (committed)	20,249,090
- Incomplete or New Projects (committed)	-
- Incomplete or New Projects (assigned)	15,951,619

Allocation to FY 2027 Operating Budget

- FY 2027 budget (assigned)	1,838,853

Non-Spendable

- Fund 173	(1,079,004)
- Prepaids	3,801,771
- Leases	3,146,711

Restricted

- Dark Fiber Restricted Funding	2,796,681
- Seized Assets & Grants	3,427,348
- Trust & Agency Funds	15,479,088

FY 2026 TOTAL 360,748,629

Total County Manager Contingent **2,000,000**

FY 2025 ALLOCATIONS

County Attorney & Other Legal Assistance	1,617,164
Virginia Hospital Center Security	322,075
Employee Support	109,691
Studies/Consultant Work	136,047
Humanitarian Support Services Grant - ACF	250,000
Hoarding Case Remediation	92,360
Board Room Modifications	83,497
United Way - Race to Rebuilding Grant	66,021
Fair Board Support	50,000
Software / Hardware / Network Security	24,794
Bozman Facility Water Damage	51,898
Cable TV Help Line	68
	2,803,615

Unallocated Balance **\$ (803,615)**

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FINANCIAL AND DEBT MANAGEMENT POLICIES

Budgeting, Planning, and Reserves

Balanced Budget: Arlington County will adopt an annual General Fund budget in which the budgeted revenues and expenditures are equal (a balanced budget). Any one-time revenues will be used for one-time, non-recurring expenses such as capital, equipment, special studies, debt reduction, and reserve contributions.

Long-Term Financial Planning: The County will annually develop a six-year forecast of General Fund revenues, expenditures and will maintain a biennially updated, ten-year Capital Improvement Plan (CIP). The ten-year forecast will incorporate projected reserve levels and impact of the CIP on the County's debt ratios.

General Fund Operating Reserve: An Operating Reserve will be maintained at no less than five and one-half percent of the County's General Fund budget. The Operating Reserve shall be shown as a designation of total General Fund balance. Appropriations from the Operating Reserve require County Board approval and may only be made to meet a critical, unpredictable financial need. Any draw on the operating reserve will be replenished within the subsequent three (3) fiscal years.

Self-Insurance Reserve: The County will also maintain a self-insurance reserve equivalent to approximately one to two months' claim payments based on a five-year rolling average. Any draw on the self-insurance reserve requires County Board approval and will be replenished within the subsequent two (2) fiscal years.

Stabilization Reserve: Consistent with past practice, the County will maintain a stabilization reserve to address unexpected, temporary events, such as major weather events or a local/regional emergency requiring immediate incurrence of cost in response; revenue declines; new/unfunded state, regional or federal programs; unexpected capital expenditures; and local or regional economic stress. Amounts, in most instances, would be used for one-time (versus on-going) needs in the course of a fiscal year, and are not intended to be a source of funds to balance the budget during the annual budget development process.

Use of reserve monies requires approval by the County Board. The minimum amount of the contingent will be 1.3 percent of the General Fund Budget and will be revisited annually as part of the budget process. Any draw on the stabilization reserve will be replenished within the subsequent two (2) fiscal years.

Retirement System Funding: The County will use an actuarially accepted method of funding its pension system to maintain a fully-funded position. The County's contribution to employee retirement costs will be adjusted annually as necessary to maintain full funding. If the County reaches its actuarial-required contribution (defined as County and employee contributions that when expressed as a percent of annual covered payroll are sufficient to accumulate assets to pay benefits when due), the County may reduce its contribution provided that the amount reduced from the annual actuarial requirement will only be used for one-time, non-recurring expenses in order to provide the ability to increase contributions as may be required by future market conditions.

Other Post-Employment Benefits (OPEB) Funding: The County will use an actuarially accepted method of funding its other post-employment benefits to maintain a fully-funded position. The County's contribution to other post-employment benefit costs will be adjusted annually as necessary

to maintain full funding. If the County reaches its actuarial-required contribution (defined as County and employee contributions that when expressed as a percent of annual covered payroll are sufficient to accumulate assets to pay benefits when due), the County may reduce its contribution provided that the amount reduced from the annual actuarial requirement will only be used for one-time, non-recurring expenses in order to provide the ability to increase contributions as may be required by future market conditions.

Capital Improvement Plan

1. The County Manager will biennially submit a ten-year Capital Improvement Plan (CIP) to the County Board. The CIP will address all known facility and infrastructure needs of the County, including the needs of the Arlington County Public Schools.
2. The CIP shall include a detailed description of each capital project, identifying every source of funding, including pay-as-you-go (PAYG), bond financing, and master lease financing. The source of funding will largely be determined based on the useful life of the project. Bond-funded projects will typically have a useful life at least as long as the period over which the bonds will be repaid (generally twenty years). Master lease-financed projects will generally have useful lives of three to ten years and typically include furniture, equipment, rolling stock and technology purchases. PAYG funds provide greater flexibility and will be appropriated annually from general fund revenues.
3. Each project budget shall identify the financial impact on the operating budget, if any.
4. In general, capital projects estimated to cost \$100,000 or more should be included in the CIP, including technology and equipment purchases.
5. The County will balance the use of debt financing sources against the ability to utilize PAYG funding for capital projects. While major capital facility projects will generally be funded through bonds, the County will attempt to maintain an appropriate balance of PAYG versus debt, particularly in light of the County's debt capacity and analysis of maintenance capital needs. As part of each biennial CIP process, the County will conduct a comprehensive assessment of its maintenance capital needs.
6. The CIP will include an analysis of the impact the CIP has on the County's debt capacity, debt ratios and long-term financial plan.
7. Voter referenda to authorize general obligation bonds should only be presented to voters when the analysis of the County's debt capacity demonstrates the ability of the County to fund the debt service for the bonds based on the County's "Financial and Debt Service Policies." Absent a compelling reason to do otherwise, the County should have the capacity to initiate construction projects within the two-year period before the next bond referendum. There should also be a demonstrated capability for the County to complete any project approved by referendum within the eight-year time period mandated under state law for sale of authorized bonds. The term "County" in this specific policy includes the Arlington County Government and any entity that receives bond funding from the County (such as the Arlington County Public Schools and the Washington Metropolitan Area Transit Authority).
8. In the off-years of the biennial CIP process, the County will conduct a needs assessment that will reflect, as appropriate, existing master plans and assessments (e.g., the Master Transportation Plan and others.) Given the significant size and diversity of the County's

infrastructure responsibilities, this assessment process will be implemented over the next four to six years.

Debt Management

The County will prudently use debt instruments, including general obligation bonds, revenue bonds, industrial development authority (IDA) revenue bonds, and master lease financing in order to provide re-investment in public infrastructure and to meet other public purposes, including inter-generational tax equity in capital investment. The County will adhere to the following debt affordability criteria (excluding overlapping and self-supporting debt).

1. The ratio of net tax-supported debt service to general expenditures should not exceed ten percent, within the ten-year projection.
2. The ratio of net tax-supported debt to full market value should not exceed three percent, within the ten-year projection.
3. The ratio of net tax-supported debt to income should not exceed six percent, within the ten-year projection.
4. Growth in debt service should be sustainable and consistent with the projected growth of revenues. Debt service growth over the ten-year projection should not exceed the average ten-year historical revenue growth.
5. The term and amortization structure of County debt will be based on an analysis of the useful life of the asset(s) being financed and the variability of the supporting revenue stream. The County will attempt to maximize the rapidity of principal repayment where possible. In no case will debt maturity exceed the useful life of the project.
6. The County will refund debt when it is in the best financial interest of the County to do so. When a refunding is undertaken to generate interest rate cost savings, the minimum aggregate present value savings will be three percent of the refunded bond principal amount.

Variable Rate Debt

1. Variable rate debt exposure should not exceed twenty percent of total outstanding debt.
2. Debt service on variable rate bonds will be budgeted at a conservative rate.
3. Before issuing variable rate bonds, the County will determine how potential spikes in the debt service will be funded.
4. Before issuing any variable rate bonds, the County will determine the impact of the bonds on the County's total debt capacity under various interest rate scenarios; evaluate the risk inherent in the County's capital structure, giving consideration to both the County's assets and its liabilities; and develop a method for budgeting for debt service.

Moral Obligation Debt or Support

On an infrequent basis, the County provides its “moral obligation” support for partners, including regional public safety agencies and affordable housing partners, among others. A moral obligation exists when the County Board has made a commitment to support the debt of another entity to prevent a potential default. The County’s moral obligation will only be authorized after an evaluation of the risk to the County’s balance sheet and stress testing of the financial assumptions underlying the proposed project.

Derivatives

Interest rate swaps and options (Swaps or Derivatives) are appropriate management tools that can help the County meet important financial objectives. Properly used, these instruments can help the County increase its financial flexibility, provide opportunities for interest rate savings or enhanced investment yields, and help the County reduce its interest rate risk through better matching of assets and liabilities. The County must determine if the use of any Swap is appropriate and warranted given the potential benefit, risks, and objectives of the County.

1. The County may consider the use of a derivative product if it achieves one or more of the following objectives:
 - Provides a specific benefit not otherwise available;
 - Produces greater than expected interest rate savings or incremental yield over other market alternatives;
 - Results in an improved capital structure or better asset/liability matching.
2. The County will not use derivative products that are speculative or create extraordinary leverage or risk; lack adequate liquidity; provide insufficient price transparency; or are used as investments.
3. The County will only do business with highly rated counterparties or counterparties whose obligations are supported by highly rated parties.
4. Before utilizing a Swap, the County, its financial advisor, and legal counsel shall review the proposed Swap and outline any associated considerations. Such review shall be provided to the Board and include analysis of potential savings and stress testing of the proposed transaction; fixed versus variable rate and swap exposure before and after the proposed transaction; maximum net termination exposure; and legal constraints.
5. Financial transactions using Swaps or other derivative products used in lieu of a fixed rate debt issue should generate greater projected savings than the typical structure used by the County for fixed rate debt.
6. The County will limit the total notional amount of derivatives to an amount not to exceed twenty percent of total outstanding debt.
7. All derivatives transactions will require County Board approval.

Special Revenue / Enterprise Funds

It is the general policy of the County to avoid designation of discretionary funds in order to maintain maximum financial flexibility. The County may, however, create dedicated funding sources when there are compelling reasons based on state law or policy objectives, as described below. The Utilities Fund was created as a self-sustaining, fee-based enterprise fund under state code to support and maintain development of the County's water and sewer infrastructure. The Transportation Capital Fund was adopted pursuant to state legislation for new transportation funding. The Stormwater Management Fund was initially adopted in CY 2008 to be funded through a sanitary District Tax. Starting in CY 2024, it was converted to a self-sustaining, fee-based enterprise fund under state code to support the County's stormwater management program, including operations and capital infrastructure. The CPHD Development Fund was created as a self-sustaining, fee-based enterprise fund. Tax Increment Funds were established to support redevelopment and preservation objectives associated with the County's adoption of master plans, (e.g., the Crystal City Sector Plan adopted in 2010 and the Columbia Pike Neighborhoods Plan adopted in 2013).

Utilities Fund

1. The County will annually develop a six-year forecast of projected water consumption, revenue, operating expenditures, reserve requirements and capital needs for the Utilities Fund. The six-year forecast will show projected water-sewer rate increases over the planning period.
2. The County will implement water-sewer rate increases in a gradual manner, avoiding spike increases whenever possible.
3. The County will meet or exceed all requirements of any financing agreements or trust indentures.
4. The Utilities Fund will maintain a reserve equivalent to three months' operations and maintenance expenses. The reserve may be used to address emergencies and unexpected declines in revenue. If utilized, the reserve will be replenished over a three-year period to the minimum reserve level. This reserve is in addition to any financing agreement-required debt service reserve funds.
5. The Utilities Fund will maintain debt service coverage of at least 1.25 times on all debt service obligations.
6. The Utilities Fund will be self-supporting.

Transportation Capital Fund

1. New revenue shall not be used to supplant existing transportation funding commitments, and capital investments shall be compliant with state law restrictions on non-supplanting and maintenance of effort requirements.
2. Operating program enhancements (outside base program) that clearly document transportation benefits may be eligible for support from the Transportation Capital Fund.
3. No more than three to five percent of annual expenditures should be used for project administration, indirect & overhead costs to support capital projects.
4. A reserve equivalent of ten to twenty percent of annual budgeted revenue will be established.

5. A five to ten-year financial plan and model will be developed that integrates project cashflow forecasts, revenue projections, and financial / debt management policies and will factor in other non-County funding sources, including federal, state, regional, and private funding.
6. The County will prudently balance the use of new transportation funding sources between pay-as-you-go funding and leveraging through new bond issuance. Use of leveraging will be dependent on project size, cash flow, and timing projections.
7. If the County chooses to issue debt supported by dedicated transportation funding sources, such debt will be structured to be self-supporting and will not count against the County's general tax supported obligation debt ratios or capacity. Debt service coverage on such debt will range from 1.10 to 1.50 times, depending on the type of debt issued. The term on such bonds will not exceed the average useful life of the assets financed, and amortization will be structured to match the supporting revenue stream.
8. The Transportation Capital Fund will be self-supporting.

Tax Increment Funds

1. The intended use of TIF monies will be specified at the time of TIF creation; changes or additional uses will be determined as part of the annual budget process.
2. The assessed value of TIF areas will not exceed 25 percent of the County's total assessed valuation. As of January 1, 2016, existing TIF assessed valuation totaled 20 percent of County-wide assessed valuation.
3. The percent of TIF revenue available for the intended uses within a TIF area will be established at the creation of the TIF and will be less than or equal to 40 percent. This percent will be evaluated annually as part of the budget process.
4. The County will prudently balance the use of PAYG funding and leveraging through TIF bond issuances. Use of leveraging will be dependent on project type, size, cashflow and timing projections. Leveraging will only be used for capital projects that meet useful life and other requirements for bond issuance.
5. If the County leverages TIF revenue on its own behalf, it will target a minimum debt service coverage ratio of 2.0 times and establish an appropriate level of debt service reserves and / or other contingencies.
6. The County will establish additional policies pertaining to the leverage of TIF revenue by a private development entity prior to any such issuance.
7. A reserve equivalent to ten percent of annual budgeted revenue will be established.

Stormwater Fund

1. The County will annually develop a six-year projection of stormwater operating and capital expenses. The six-year forecast will show projected stormwater utility rate increases over the planning period.

2. The County will implement stormwater utility rate increases in a gradual manner, avoiding spike increases whenever possible.
3. The County will meet or exceed requirements of any financing agreement of trust indentures.
4. The Stormwater Fund will maintain a reserve equivalent to three months' operations & maintenance expenses. The reserve may be used to address emergencies and unexpected declines in revenue. If utilized, the reserve will be replenished over a three-year period to the minimum reserve level. This reserve is in addition to any financing agreement-required debt service reserve funds.
5. The Stormwater Fund will maintain debt service coverage of at least 1.25 times on all debt service obligations. Such debt will be structured to be self-supporting and will not count against the County's general obligation debt ratios or capacity as long as annual net debt service coverage remains above 1.25 times.
6. Prior to each new issuance of G.O. stormwater debt, the County will prepare a projection of net debt service coverage demonstrating that the forecasted future net debt service coverage at currently adopted rates or schedules will be no less than 1.25 times over the life of the bonds.
7. Stormwater financial policies will be reviewed on a periodic basis.
8. The Stormwater Fund will be self-supporting.

CPHD Development Fund

1. A contingent reserve will be established equivalent to thirty percent of the Fund's total operating budget based on the fiscal year. This amount is equivalent to three to four months of annual operating expenditures. The reserve may be used to address emergencies and unexpected declines in revenue only after authorization from the County Board.
2. The CPHD Development Fund will be self-supporting.

Ballston Garage and Ballston Garage 8th Level Funds

1. The County will annually develop a multi-year forecast of garage revenue, operating expenses, and capital maintenance costs to be updated with each County CIP cycle.
2. An economic stability reserve equivalent to three months of annual parking revenues will be established to address potential revenue variability, ramping up to this level over a four-year period beginning in FY 2019. Any draws upon this reserve will be replenished within the subsequent three (3) fiscal years.
3. A maintenance reserve will be established based on an assessment of expected capital renewal needs over a 10-year period.
4. A reserve will be established for the ensuing year of debt service on the Series 2016B Ballston Quarter CDA bonds allocable to garage improvements.
5. The County will meet or exceed all requirements of any financing agreements or trust indentures.

6. The County will target self-sufficiency in consideration of limits imposed on parking user fee raising ability in the garage by the 1984 documents governing original and ongoing development of the garage.

COMPREHENSIVE PLAN SUMMARY

Background

The Code of Virginia requires all governing bodies in the Commonwealth to have an adopted Comprehensive Plan. Arlington County's Comprehensive Plan was established by resolution of the County Board on August 27, 1960. This resolution called for the preparation of Arlington County's Comprehensive Plan, which originally included the following five elements: General Land Use Plan, Water Distribution System Master Plan, Sanitary Sewer System Master Plan, Storm Sewer Plan, and Major Thoroughfare and Collector Streets Plan. In later years, additional elements were added to the Comprehensive Plan, and some were replaced by new plans. For example, the Major Thoroughfare and Collector Streets Plan was replaced in 1986 by the Master Transportation Plan. Elements added to the Comprehensive Plan over time include the Recycling Program Implementation Plan and Map, the Chesapeake Bay Preservation Plan and Preservation Area Map, the Open Space Master Plan (now the Public Spaces Master Plan, containing the Public Art Master Plan), the Historic Preservation Master Plan, the Community Energy Plan, the Affordable Housing Master Plan, and the Forestry and Natural Resources Plan.

The Comprehensive Plan provides guidance during the year for County efforts in conjunction with the annual budget.

Goals and Objectives

The Comprehensive Plan was established in order that Arlington County may remain a safe, healthy, convenient, and prosperous community and an attractive place in which to live, work, and play, with stable or expanding values and potentialities for growth and continued economic health. The purpose of the Comprehensive Plan is to guide the coordinated and harmonious development of Arlington County through the provision of high standards of public services and facilities based on general principles adopted by the County Board in 1960. Updates to various Plan elements adopted by the Board since 1960 have greatly expanded and modernized these principles, goals, and objectives, responding to more advanced and comprehensive community expectations about program delivery and sustainability; local, state, and federal regulatory requirements; and other factors—as highlighted in the Plan element summary section below.

These are the general principles adopted by the Board in 1960:

- Retention of the predominantly residential character of the County, and limitation of intense development to limited and defined areas;
- Promotion of sound business, commercial, and light industrial activities in designated areas appropriately related to residential neighborhoods;
- Development of governmental facilities, which will promote efficiency of operation and optimum public safety and service, including the areas of health, welfare, culture, and recreation;
- Provision of an adequate supply of water effectively distributed;
- Maintenance of sewage disposal standards acceptable to the immediate County area and its neighbors in the entire Washington Metropolitan Area and consistent with the program of pollution abatement of the Potomac River;
- Provision of an adequate stormwater drainage system; and

- Provision of an adequate system of traffic routes, which is designed to form an integral part of the highway and transportation system of the County and region, assuring a safe, convenient flow of traffic, thereby facilitating economic and social interchange in the County.

In addition, the County Board has endorsed a land use policy, which has evolved from an extensive citizen participation process and is designed to ensure that Arlington is a balanced community that provides residential, recreational, educational, health, shopping, and employment opportunities with good transportation supported by a strong tax base and the effective use of public funds. An overarching theme of many of Arlington's initiatives, from land use to transportation to stormwater management, is that of sustainability and transit-oriented development. In support of Arlington's overall policy goals, the following adopted land use goals and objectives have been incorporated into the Comprehensive Plan:

- Concentrate high density residential, commercial, and office development within designated Metro Station Areas in the Rosslyn-Ballston and U. S. Route 1 Metrorail transit corridors. This policy encourages the use of public transit and reduces the use of motor vehicles.
- Promote mixed-use development in Metro Station Areas to provide a balance of residential, shopping, and employment opportunities. The intent of this policy is to achieve continuous use and activity in these areas.
- Increase the supply of housing by encouraging construction of a variety of housing types and prices at a range of heights and densities in and near Metro Station Areas. The Plan allows a significant number of townhouses, mid-rise, and high-rise dwelling units within designated Metro Station Areas.
- Preserve and enhance existing single-family and apartment neighborhoods. Within Metro Station Areas, land use densities are concentrated near the Metro Station, tapering down to surrounding residential areas to limit the impacts of high-density development. Throughout the County, the Arlington Neighborhoods Program and other community improvement programs help preserve and enhance older residential areas and help provide housing at a range of price levels and densities.
- Preserve and enhance neighborhood retail areas. The County encourages the preservation and revitalization of neighborhood retail areas that serve everyday shopping and service needs and are consistent with adopted County plans. The Arlington County Retail Plan (2015) provides the policies and guidance to support retail in Arlington County.

Other goals and objectives have been incorporated into the Comprehensive Plan through the years, including the provision of an adequate supply of beneficial open space which is safe, accessible, and enjoyable, as outlined in the Public Spaces Master Plan, energy goals as described in the Community Energy Plan, and targets for affordable housing as set forth in the Affordable Housing Master Plan.

Elements of the Comprehensive Plan

Arlington County's Comprehensive Plan is currently comprised of the following twelve elements:

- General Land Use Plan
- Master Transportation Plan
- Stormwater Master Plan
- Water Distribution Master Plan
- Sanitary Sewer Collection System Plan
- Recycling Program Implementation Plan

- Chesapeake Bay Preservation Plan
- Public Spaces Master Plan (Containing sub-element: Public Art Master Plan)
- Forestry and Natural Resources Plan
- Historic and Cultural Resources Plan
- Community Energy Plan
- Affordable Housing Master Plan

Although the Planning Division in the Department of Community Planning, Housing and Development is responsible for the overall coordination and review of the Comprehensive Plan, several agencies within Arlington County are responsible for the review of the specific elements that make up the Comprehensive Plan. A web version, which includes the plan elements, can be found on the [Comprehensive Plan web page](#), a part of the Department of Community Planning, Housing and Development's website. The "Essential Guide to Arlington County's Comprehensive Plan" was produced in 2017 and provides specific details on how the Comprehensive Plan is used and reviewed. The Guide illustrates the relationship of the individual elements and sub-elements to the overarching goals of the Comprehensive Plan, and outlines the purpose, goals, history, and implementation of each element and sub-element. This is accompanied by a one-page overview and 22-page technical resource compiling the specific goals and objectives from each Comprehensive Plan element and sub-element.

The Code of Virginia requires all governing bodies in the Commonwealth to review the Comprehensive Plan at least once every five years. Following acceptance of the 2020 Five-Year Review, a related review process began in 2023 and in 2024, Arlington County kicked off the [Comprehensive Plan Update project](#).

A description of each element and the name of the department responsible for that element follows.

General Land Use Plan

The General Land Use Plan (GLUP) is the primary guide for the future development of the County. The plan establishes the overall character, extent, and location of various land uses and serves as the guide to communicate the policy of the County Board to citizens, businesses, developers, and others involved in the development of the County. In addition, the General Land Use Plan serves as a guide for the County Board in its decisions concerning future development.

The County first adopted a General Land Use Plan in 1961. Since then, the plan has been updated and periodically amended to more clearly reflect the intended use for a particular area. The plan is amended either as part of a long-term planning process for a designated area or as the result of an individual request for a specific change, typically evaluated through a Special GLUP Study. Since its initial printing, there have been numerous updates and amendments to the General Land Use Plan. The County Board adopted an updated General Land Use Plan map and booklet in June 2023, and the web version will continue to show amendments and other minor updates on a bi-annual basis. More information on the GLUP can be found on the [GLUP web page](#).

Department: CPHD

Master Transportation Plan

The Master Transportation Plan (MTP) establishes the policies to guide the development of transportation facilities necessary to address future transportation needs and challenges in Arlington County. The Master Transportation Plan provides:

- The overall rationale for developing transportation facilities (transit, roads, walkways and/or bikeways) to meet future travel needs;
- A basis for establishing County transportation-related program priorities;
- A framework for advising other agencies responsible for transportation in this area; and
- An overall direction to guide transportation projects in Arlington County.

Arlington's original transportation plan was the Major Thoroughfare and Collector Streets Plan. Since its adoption in 1941, the plan has been updated and expanded to address multiple travel modes. For streets, the initial plan of 1941 was updated in 1960 and 1975 and became part of the 1986 Master Transportation Plan. For bikeways, the initial plan adopted in 1974 was updated in 1977, 1986, and again in 1994, as part of the Master Transportation Plan. The initial Master Transit Plan adopted in 1976 was partially updated in 1989 with the inclusion of the Paratransit Plan. The 1978 Master Walkways Policy Plan was also updated in 1986 as a part of the Master Transportation Plan and in 1997 as the Pedestrian Transportation Plan.

A comprehensive update of the Master Transportation Plan began in 2004 with the following eight sub-elements adopted by the County Board that now comprise the Master Transportation Plan: 1) Goals and Policies Element (2007, updated 2017), 2) Map Element (2007, updated 2023), 3) Bicycle Element (2008, updated 2019), 4) Pedestrian Element (2008, amended 2011), 5) Transportation Demand and System Management Element (2008), 6) Transit Element (2009, updated 2016), 7) Parking and Curb Space Management Element (2009), and 8) Streets Element (2011, amended 2016). Amendments to the MTP Map have frequently been made, largely in conjunction with other County land use and transportation planning efforts.

The process to re-envision the MTP launched in October 2024 with its first phase of engagement. The effort will create a refreshed Transportation Plan for Arlington County, replacing the 2007 Master Transportation Plan. With this refreshed plan, Arlington will be better positioned to fulfill our commitments to safety, equity, accessibility, and climate resiliency and address the transportation needs for both current and future residents. This plan update is anticipated to be adopted in 2026.

Department: DES

Stormwater Master Plan

Originally adopted in 1957 with a primary focus on drainage, the Stormwater Master Plan has been updated in both 1996 and 2014 to incorporate water quality and regulatory goals, objectives, and requirements. The Board adopted a comprehensive update to the Plan in 2014 that included an evaluation of the elements that make up the County's built and natural stormwater conveyance systems as well as challenges and strategies to respond to the aggressive regulatory requirements to clean up the Chesapeake Bay. These elements include: 1) a storm sewer capacity analysis to assess the County's storm sewer infrastructure and prioritize capacity, 2) a County-wide stream assessment to evaluate and prioritize stream and storm sewer outfall conditions, and 3) a watershed retrofit assessment that identifies locations to add new stormwater treatment facilities and assets to help slow down and filter stormwater runoff.

The overall goals of the County are to provide a comprehensive stormwater management system that balances the following goals: 1) to reduce the potential for stormwater threats to public health, safety, and property; 2) to mitigate the impacts of new and existing urban development on Arlington streams, the Potomac River, and the Chesapeake Bay; and 3) to comply with State and federal stormwater, water quality, and floodplain management regulations.

To build on the adopted Stormwater Master Plan with more advanced analysis, a comprehensive [risk assessment and management plan \(RAMP\)](#) was completed in 2024 to articulate more fully and respond to the growing challenges and needs of the program driven by climate-driven volatility and flooding. Updated climate projections and modeling for eight watersheds, vulnerable to inland flooding, forms the primary foundation of the RAMP, supplemented by long-term impacts from pre-regulated legacy development, increasing impervious surfaces, low-percolation soils, steep topography, limited drainage infrastructure, extensive undergrounding of Arlington's natural streams, and rapid development (1940-1970) without designation of overland relief areas. The RAMP includes an asset inventory and condition assessment, vulnerability and risk assessments, a gaps analysis and sensitivity review, and recommended strategies and measures (with cost-benefit analyses) to prioritize the County's investments in this critical utility infrastructure.

Department: DES

[Water Distribution Master Plan](#)

The Water Distribution Master Plan, most recently adopted by the County Board in 2014, is the policy document that guides the operation, maintenance, and expansion of the County water system. The plan evaluates the existing water distribution system facilities and operation practices and determines the policy and facility improvements that will be necessary to provide and maintain the desired quality of service. In the 2014 update, key changes to the Plan were strategies to address the challenges of aging infrastructure by setting recommended investment and policy guidance. Earlier versions of the plan, dating to the mid-1950s, largely addressed the challenges of an expanding and developing community, then its transition to the commercial corridors in major updates completed in 1980 and 1992.

In 2023, a water resiliency plan was completed that evaluated options for securing emergency water supplies if the County's sole water source were interrupted. Implementation work on this plan is ongoing. A new Water Distribution Master Plan update commenced in 2024 to evaluate the system's capacity to meet future demands and identify where improvements are needed to improve system redundancy, water quality, and system reliability. This plan update is anticipated to be adopted in 2026.

Department: DES

[Sanitary Sewer Collection System Plan](#)

The Arlington County sanitary sewer system collects and treats wastewater produced in Arlington County and some adjoining portions of Fairfax County, the City of Alexandria, and the City of Falls Church. The Sanitary Sewer Collection System Plan, adopted by the County Board in February 2024, incorporated a new comprehensive dynamic hydraulic model of the sanitary sewer system to model existing and future flows. The Plan found that no significant capacity, expansion, or corrective projects are necessary. The recommendations focused upon optimizing operational, maintenance, and infrastructure rehabilitation programs. Earlier major plan adoptions were completed in 1970, 1992, and 2002.

Department: DES

[Solid Waste Management Plan](#)

The Solid Waste Management Plan (SWMP) is a state mandated twenty-year planning document that serves as the County's framework for waste reduction, recycling, and overall waste management

programming activities. The Solid Waste Management Plan, adopted by the County Board in June 2024, incorporated zero waste principles and will guide the County in achieving its goal of diverting 90 percent of waste away from landfilling and incineration by 2038. The 2024 SWMP replaces the 2004 SWMP and effectively replaces the Recycling Program Implementation Plan from 1990.

Department: DES

Chesapeake Bay Preservation Plan

Arlington County is required to maintain a current Chesapeake Bay element of its Comprehensive Plan under the provisions of Virginia Code [9VAC25-830-60](#). The Chesapeake Bay Preservation Plan satisfies this requirement of the Chesapeake Bay Preservation Area Designation and Management Regulations and is intended to ensure local land use policies protect water quality.

The County Board adopted an update to the Chesapeake Bay Preservation Plan in February 2023. The update addresses the primary content areas required in the regulations including waterfront access and “physical constraints to development” such as steep slopes and soils, stream erosion, land use, and existing and potential water pollution sources as well as aligns with the current Chesapeake Bay Preservation Area Map. The plan details stormwater programs and policies to mitigate stormwater impacts from development activity and protect and restore stream valleys, mirroring the adopted Stormwater Master Plan (2014), and coordinates with the Forestry and Natural Resources Plan adopted December 2023.

The County Board adopted the current Chesapeake Bay Preservation Area Map in 2017, with an effective date of January 2018.

Department: DES

Public Spaces Master Plan

The County Board first adopted the Open Space Master Plan in 1994, updated and renamed it to the Public Spaces Master Plan (PSMP) in 2005, and adopted the most recent PSMP update in April 2019. The 2019 PSMP provides policy guidance for the future of the County’s public space and outlines the vision, policies, and tools for the development and management of the diverse public spaces system including parks, natural resources, and recreational assets. The plan is designed to establish the overall character, extent, and location of public space. The PSMP includes over 200 recommendations organized around six Strategic Directions: Public Spaces, Trails, Resource Stewardship, Fiscal Sustainability and Partnerships, Programs, and Operations and Maintenance. Additionally, the plan includes policies for land acquisition and level of service, athletic fields with synthetic turf and lighting, dog parks and dog runs, and privately owned public space design guidelines. The PSMP also includes inventories of existing public spaces and amenities and adopted park master plans, definitions and an action plan. The Action Plan lays out a plan for moving each of the 200 plus specific recommendations forward and identifies responsible parties, potential partners, funding sources, estimated time frames, and cost ranges. The County commenced the [Public Spaces Master Plan \(PSMP\) Refresh](#) in 2025. The Refresh will not be an update to the Plan recommendations adopted in 2019 but will focus on the Appendices section of the PSMP.

Department: DPR

There is currently one sub-element of the PSMP: Public Art Master Plan.

The [Public Art Master Plan](#), another element of the Public Spaces Master Plan, outlines a strategy for how public art, with elevated standards for design, architecture, and landscape architecture, will improve the quality of public spaces and the built environment in Arlington for civic placemaking. The creation of Arlington's first Public Art Master Plan (2004) was stipulated by the Public Art Policy adopted by the County Board in September 2000 to help refine the policy's direction that public art should be sited in "prominent locations." The Public Art Master Plan defines prominent as areas that are a focus for economic development and civic life as well as public and private investment. The master plan provides guidance for project prioritization and implementation processes for public art associated with County-funded projects, site plan/special exception projects, and community-initiated projects. The master plan's development included a survey of other planning processes and initiatives, including sector plans, Neighborhood Conservation Plans, and studies to ensure that its recommendations would be in support of these other policy tools. An update was completed in 2021 in response to the County's evolving priorities including fostering equity, supporting its natural resources through sustainable practices, leveraging its innovative businesses and workforce, and creating a sense of place in its urbanizing corridors.

Department: AED

[Forestry and Natural Resources Plan](#)

The County Board adopted the Forestry and Natural Resources Plan (FNRP) December 2023. It updates and replaces two sub-elements of the Public Spaces Master Plan, the 2004 Urban Forest Master Plan and 2010 Natural Resources Management Plan, as a new element of the Comprehensive Plan. The 2023 FNRP provides an integrated perspective on environmental planning that emphasizes equity, a community-wide approach to conservation, and a focus on reconnecting nature to daily life.

The plan includes over 80 recommendations organized into four Strategic Directions: Conservation; Climate Mitigation, Adaptation and Resilience; Biodiversity; and Operations. The FNRP also includes guidance on biophilic design in Arlington, seven appendices offering additional context and background for the plan's policy recommendations, and an Implementation Framework. The Implementation Framework provides a road map to achieve each of the plan's policy recommendations and identifies responsible parties, potential partners, estimated time frames, potential funding sources, and planning-level cost estimates.

Department: DPR

[Historic and Cultural Resources Plan](#)

The Historic and Cultural Resources Plan (HCRP), formerly known as the Historic Preservation Master Plan, is the primary guide for historic resources in the County. The purpose of this plan is to establish proactive priorities, goals, and objectives for County historic preservation activities that involve the historic built environment, cultural heritage, and County history in general. The document also serves as a guide to communicate the historic preservation policy of the County Board to property owners, residents, businesses, developers, and others. Additionally, the Historic Preservation Master Plan guides the County Board in its decisions concerning historic resources. Included in the Historic and Cultural Resources Plan is an implementation strategy outline to guide the various programs to be developed. The County adopted the Historic Preservation Master Plan in 2006 and updated November 2023.

Department: CPHD

Community Energy Plan

In June 2013, the County Board adopted the original Community Energy Plan (CEP) to serve as the County long-term climate and energy strategy, followed by a comprehensive update in September 2019. The purpose of the CEP is to define Arlington's energy goals and policies and identify action measures and practices that will drive Arlington to remain economically competitive, environmentally committed, and strategically served by secure, consistent, and reliable energy sources and programs that service constituents on an equitable basis. The CEP sets broad goals and policies for a sustainable community over the next thirty years and covers all energy and energy-related sectors including energy efficiency, renewables, low-to-zero emissions transportation, buildings, and resilience. It is intended to ensure that development in the County occurs in a coordinated manner that best promotes the health, safety, prosperity, and general welfare of the County's residents and businesses.

CEP implementation has been operationalized through the [Carbon Roadmap](#), which lays out strategies, actions, programs, and initiatives to achieve the CEP's climate and energy goals and to execute Board-adopted climate and energy policies. The energy sector is rapidly evolving on a functional, operational, resource diversification, financial, and technological basis; therefore, the Carbon Roadmap has been structured as a revolving action plan based on cycles of [Years 1-2](#), [Years 3-5](#), Years 5-10, and Beyond 10-Years. The Carbon Roadmap's revolving cycles keeps the CEP current with marketplace and technological changes, provides for measurability and accountability on a continuous basis, and engages stakeholders to integrate these developments and resources, with the Years 3-5 roadmap released in October 2024. In addition to the CEP, the [Carbon Neutral Transportation Master Plan](#) was completed in FY 2024.

The CEP secures the County's leadership role in the sector for services to constituents and ensures that execution of the CEP improves Arlington's economic competitiveness, climate, energy security, resilience, energy equity, and environmental commitments. In February 2026 the County's community-wide [greenhouse gas \(GHG\) emissions inventory](#) was updated. The GHG inventory provides foundational data inputs into forthcoming climate planning initiatives, including the development of a climate action plan that updates and expands the CEP.

Department: DES

Affordable Housing Master Plan

In September 2015, the County Board adopted the Affordable Housing Master Plan (AHMP). The purpose of the AHMP is to define the County's affordable housing policy and enable Arlington to respond to the current and future needs of residents of all levels of income in the County. The plan includes the context for affordable housing in Arlington, an analysis of current and future housing needs, and the affordable housing policy. The policy is organized around three goals: having an adequate supply of housing for the community's needs; ensuring that all segments of the community have access to housing; and ensuring that housing efforts contribute to a sustainable community. The AHMP fulfills the Code of Virginia requirement that comprehensive plans address affordable housing to meet the current and future needs of residents of all levels of income in the locality.

Accompanying the AHMP is the Affordable Housing Implementation Framework. The Affordable Housing Implementation Framework describes the existing and potential tools that will be the mechanisms for fulfilling the goals, objectives, and policies of the AHMP. The framework provides guidance from the County Manager to staff for developing and overseeing specific policies and programs to meet the County's affordable housing needs. In 2019, the County Board launched Housing Arlington, an umbrella program that takes a proactive, expanded approach to reach an

equitable, stable, adaptive community. As part of [Housing Arlington](#), a review of the Affordable Housing Master Plan concluded in 2022 with an updated [Affordable Housing Master Plan Implementation Framework](#). The Framework identifies the activities and programs that the County will employ to achieve the goals, objectives, and policies of the Affordable Housing Master Plan.

Department: CPHD

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SUMMARY OF HOUSING PROGRAMS

In keeping with its vision for a diverse and inclusive community, Arlington County supports a variety of housing programs to ensure a range of housing choices for households of all types and income levels. This section pulls information about housing programs from throughout the budget and consolidates summary information on all housing programs in one place. The Funding Summary shows that approximately \$100.3 million in funding is being allocated for FY 2027 programs to preserve affordable housing and assist persons to meet their housing needs. Local tax dollar support for these programs totals approximately \$63.7 million, or six percent of County government operations (General Fund excluding School's transfer). These figures do not include additional funds outside the County budget that contribute to the affordable housing effort.

County residents continue to struggle to meet housing costs, especially during difficult economic times. A significant gap persists between the number of lower income households and the number of housing units that are affordable to lower income households. In addition, continued development in the Rosslyn-Ballston, Richmond Highway, and Columbia Pike corridors will make it even more critical for the County to be strategic in allocating resources.

All of these housing programs are part of a comprehensive County effort to preserve and enhance affordable housing, governed by Arlington's Affordable Housing Principles and Goals. Affordable housing has been a budget priority for many years, and these different County programs target different aspects of the housing challenge ranging from rental assistance to acquisition of committed affordable housing, to homeownership, to code enforcement, and tenant assistance. This summary provides Arlington's Affordable Housing Principles and Goals and multi-year budgeted expenditures.

The Affordable Housing Master Plan (AHMP) was adopted in 2015 as an element of the County's Comprehensive Plan. Its overarching goals of increasing housing supply, facilitating access to housing, and promoting sustainability of the County's housing stock and financial portfolio are being implemented through a variety of programs and projects. [Completed in March 2022](#), a review of the AHMP resulted in an updated analysis of current and future housing needs, an Affordable Housing Master Plan 5-Year Report, and a 2022 Affordable Housing Master Plan implementation framework which identifies the activities and programs the County will employ to achieve the goals, objectives, and policies of the AHMP.

In addition to the progress made with the AHMP, significant investments in FY 2027 to various housing programs include:

- 1) Arlington's Affordable Housing Investment Fund (AHIF) is funded at a level of \$11.0 million, of which \$10.3 million is ongoing General Fund funding, \$0.021 million is one-time General Fund funding, and \$0.7 million is Federal HOME funding budgeted in the Community Development Fund.
- 2) In FY 2027, \$2.5 million in ongoing funding from the Columbia Pike TIF is adopted to be dedicated to the debt service costs of the Barcroft Apartments. The outstanding balance of the debt on the Barcroft Apartments is approximately \$120 million.
 - The Barcroft Apartments are a 1,334-unit apartment complex which is the County's largest investment in preserving affordable housing along Columbia Pike. Funding from AHIF, the Columbia Pike TIF, and other one-time sources pay principal and debt service on the \$150 million loan provided by the County in December 2021 to support acquisition of the property by Jair Lynch Real Estate Partners. This County loan, in combination with a \$160 million low-rate loan from the Amazon Housing Equity Fund will support the preservation of all Barcroft apartments as affordable units.

- In addition, the Columbia Pike TIF will continue to fund two positions within the Community Planning, Housing, and Development's (CPHD) Housing Division, a Principal Development Specialist and Compliance Coordinator (Principal Planner) (\$337,044).
- 3) The FY 2027 adopted budget includes \$2.1 million of ongoing funding for eviction prevention, consistent with the FY 2026 adopted budget. In FY 2026, the eviction prevention program implemented an additional eligibility requirement. Households were required to be in a new or renewed lease for at least six months prior to requesting eviction prevention assistance, with exceptions made for households who recently lost their job or had another unforeseen financial emergency beyond their control. This requirement was intended to deter landlords from approving leases for households who are overly rent-burdened.
 - 4) The total funding for the Housing Grants Program in the FY 2027 adopted budget is \$19.0 million, which equates to a participant household cap of 1,762. The County Board added \$1.3 million in one-time funding to meet operational needs through October 1, 2026, while the implementation of the program's waitlist technology is completed. The FY 2027 adopted budget includes an increase for Maximum Allowable Rent (MAR) (\$8,346) and \$100,000 in one-time funds for the implementation of the program's waitlist technology. The Housing Grants Program provides rental assistance to low-income Arlington residents who meet at least one of the following criteria: 65 years of age or older, totally and permanently disabled, working families with at least one child under the age of 18, youth aging out of foster care, and clients of a County-operated or County-supported mental health program.
 - 5) The FY 2027 adopted budget includes \$9.1 million for several shelters for homeless, short-term transitional housing, and for survivors of domestic violence. Additional funding was allocated in FY 2026 to enhance case management at shelters, enhance street outreach to unsheltered residents, and to increase bed and shelter overflow capacity.
 - 6) In response to the anticipated continual increase in evictions and the fact that Arlington's homeless shelters are at capacity, the FY 2027 adopted budget includes \$770,000 in Targeted Prevention/Flexible Assistance funds, so that households who are recently evicted can be assisted with funds to secure more affordable and sustainable housing options and so that households in shelters can be assisted with these funds to ensure that shelter stays are as brief as possible.

ARLINGTON'S AFFORDABLE HOUSING PRINCIPLES & GOALS

Adopted by the County Board in September 2015

The [Affordable Housing Master Plan](#) is consistent with, and contributes to, achievement of the Vision for Arlington County. The Housing Principles form the core philosophical foundation of Arlington's approach to affordable housing within the context of the County's total housing stock, economic base, and social fabric. These principles provide direction for Arlington's affordable housing goals, objectives, and policies.

- Principle 1:** Housing affordability is essential to achieving Arlington's vision.
- Principle 2:** Arlington County government will take a leadership role in addressing the community's housing needs.
- Principle 3:** A range of housing options should be available throughout the County affordable to persons of all income levels and needs.
- Principle 4:** No one should be homeless.
- Principle 5:** Housing discrimination should not exist in Arlington.
- Principle 6:** Affordable housing should be safe and decent.

The Affordable Housing Policy responds to the current and future needs and is articulated in goal, objective and policy statements. Three broad goal areas aid in organizing the various policies into a

framework which is further detailed by objectives that respond to these goals, and policies which will direct County efforts in fulfilling each objective.

The first goal relates to housing supply, which is fundamental to addressing all housing needs. However, housing supply alone is not sufficient to ensure that the housing needs of households of all incomes can be met; the second goal addresses access to housing. And finally, it is imperative that as housing needs are addressed that these efforts contribute to a sustainable community.

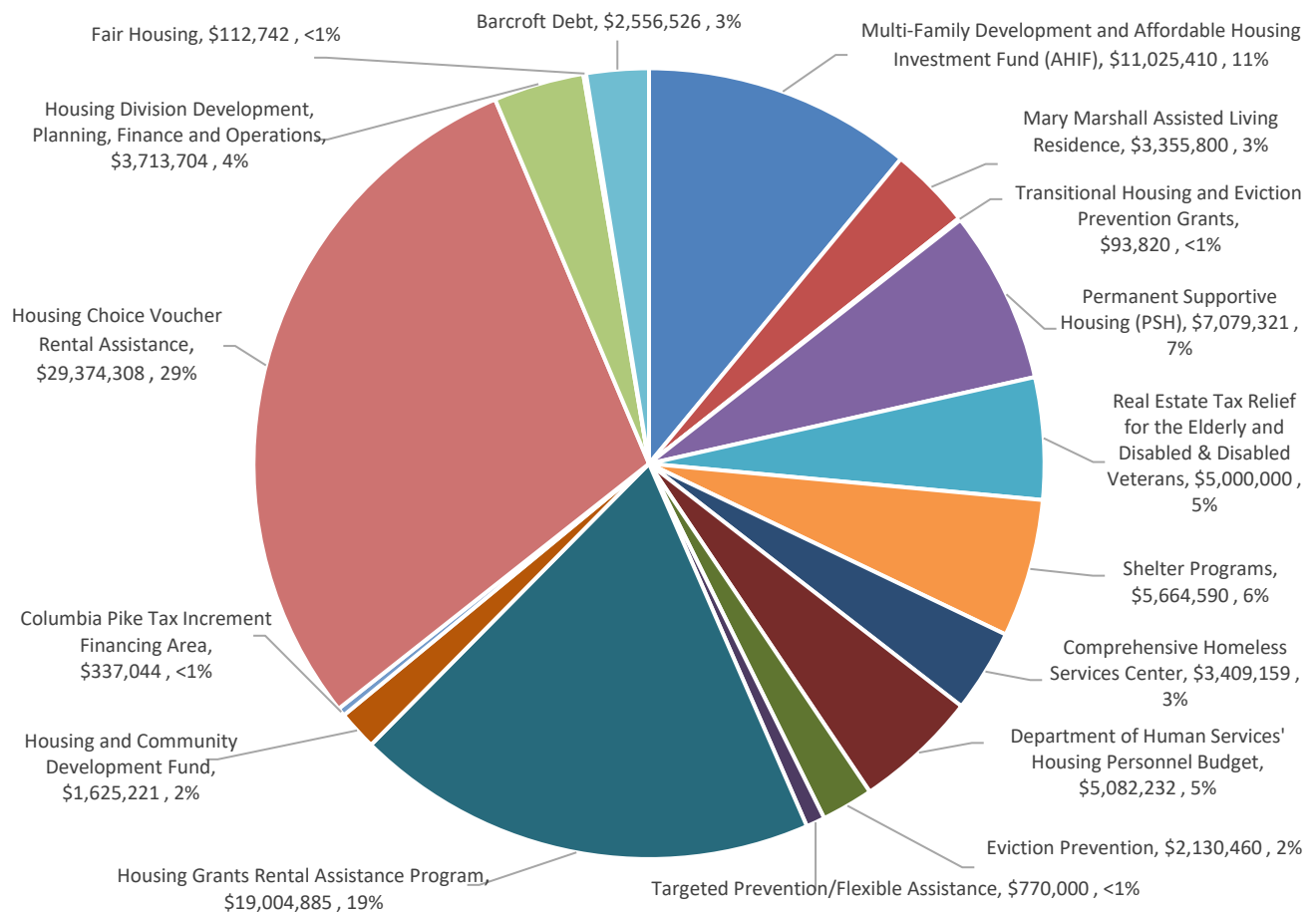
- Goal 1:** Arlington County shall have an adequate supply of housing available to meet community needs.
- Goal 2:** Arlington County shall ensure that all segments of the community have access to housing.
- Goal 3:** Arlington County shall ensure that its housing efforts contribute to a sustainable community.

FUNDING SUMMARY

The County's housing programs are funded with a variety of local, state, and federal funding, and are managed through the Department of Human Services and the Department of Community Planning, Housing, and Development. Housing funding totals approximately \$100.3 million for all funds in FY 2027; additional funds from developer contributions and AHIF loan repayments are also expected to be spent on housing support.

The General Fund net tax support equals approximately \$63.7 million of the General Fund budget. This section provides a comprehensive summary of the housing program efforts, and the funding dedicated to them including summary charts and table as well as descriptions of each program area.

FY 2027 Adopted Expense Budget for Housing Programs



PROGRAM SUMMARY

HOUSING MULTI-DEPARTMENTAL PROGRAMS – FY 2022 ADOPTED to FY 2027 ADOPTED

PROGRAM	FY 2022 ADOPTED	FY 2023 ADOPTED	FY 2024 ADOPTED	FY 2025 ADOPTED	FY 2026 ADOPTED	FY 2027 ADOPTED
HOUSING						
Multi-Family Development and Affordable Housing Investment Fund (AHIF) ⁵	\$16,909,184	\$18,748,080	\$15,281,355	\$21,462,456	\$12,296,143	\$11,025,410
Housing Grants Rental Assistance Program ⁴	14,208,262	14,295,762	14,424,603	15,077,676	17,696,539	19,004,885
Centralized Access System Homeless Prevention ⁴	102,329	34,914	46,539	46,539	102,451	-
Permanent Supportive Housing (PSH) ¹	4,087,848	5,273,359	5,370,900	5,653,347	7,079,321	7,079,321
Housing Choice Voucher Rental Assistance ⁷	21,083,385	22,840,894	26,434,579	26,638,864	29,322,874	29,374,308
Real Estate Tax Relief for the Elderly and Disabled & Disabled Veterans	4,413,377	4,501,644	5,000,000	5,000,000	5,000,000	5,000,000
Shelter Programs ^{4,10}	2,266,231	2,314,230	2,370,700	2,349,915	3,967,978	5,664,590
Transitional Housing and Eviction Prevention Grants ¹¹	322,653	322,653	322,653	322,653	50,000	93,820
Comprehensive Homeless Services Center ⁴	1,665,060	1,756,128	1,837,626	2,249,120	3,269,081	3,409,159
Mary Marshall Assisted Living Residence ⁴	2,798,451	2,967,070	3,128,283	3,237,669	3,270,253	3,355,800
Housing and Community Development Fund	1,383,688	1,458,383	1,627,786	1,803,797	1,552,953	1,625,221
Housing Division Development, Planning, Finance and Operations	3,124,072	3,272,425	3,425,488	3,589,706	3,555,770	3,713,704
Fair Housing ²	92,530	43,629	95,728	46,753	50,647	112,742
Eviction Prevention ³	3,022,293	6,542,130	3,995,437	3,766,546	2,130,460	2,130,460
Columbia Pike Tax Increment Financing Area (Ongoing)	627,960	1,453,260	307,809	323,392	330,096	337,044
Barcroft Debt ⁸	-	-	5,257,620	17,020,838	6,979,794	2,556,526
Targeted Prevention/Flexible Assistance ⁹	-	-	-	-	-	770,000
Department of Human Services' Housing Personnel Budget ⁶	-	-	-	4,379,863	4,659,506	5,082,232
Total Program	76,107,322	85,824,561	88,927,106	112,969,134	101,313,866	100,335,222
Net Tax Support (A)	\$50,481,856	\$55,275,973	\$57,898,024	\$79,623,004	\$64,455,267	\$63,654,410

(1) The PSH budget includes the grant-funded personnel costs in the program.

(2) Beginning in FY 2027 the County will be conducting a Fair Housing study annually, which costs approximately \$60,000.

(3) The Eviction Prevention budget from FY 2022 to FY 2025 are actual expenditures of client payments and excludes the cost of staff time for managing the program. The FY 2026 and FY 2027 amounts reflect the adopted budgets.

(4) Budgeted amount shown in the table only includes the rental subsidy budget of the program. It excludes the staffing budget for managing the program and miscellaneous operating supplies.

(5) Multi-Family Development and Affordable Housing Investment Fund (AHIF) includes \$10.3M in ongoing General Funds, \$0.021M in one-time General Funds, and \$0.7M in ongoing Federal HOME funds.

(6) The DHS personnel budget measure was added in FY 2025 to reflect the personnel cost of operating housing programs within the Department of Human Services. The budgeted amount shown excludes the grant-funded personnel in the PSH program.

(7) The budgeted amounts shown for the Housing Choice Voucher Rental Assistance Program reflects the program's entire personnel and non-personnel budget. This program is budgeted in its own fund separate from the General Fund.

(8) Barcroft Debt includes funding for debt service costs to preserve the affordability of Barcroft Apartments. Starting in FY 2024, funding from the Columbia Pike TIF was dedicated to this effort. FY 2025 includes an additional \$15M in one-time that was paid in the spring of FY 2024. FY 2026 includes \$2M of funding from the TIF and an additional \$5.0 million in one-time debt paydown. The one-time \$5.0 million in debt pay-down has not taken place at this time. FY 2027 includes \$2.5M of funding for the TIF.

(9) The Targeted Prevention/Flexible Assistance budget is a new program included in the FY 2027 budget.

(10) Beginning in FY 2027, the shelter contract for survivors of domestic violence is included in the Shelter Programs budget.

(11) Beginning in FY 2025, Transitional Housing and Eviction Prevention Grants are awarded through the Arlington County Opportunities Grant process.

(A) "Net Tax Support" is program expense less revenue; revenue is not shown but has been factored into the calculation.

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TAX & FEE COMPENDIUM

Arlington County provides services benefitting the entire community, individual residents, and businesses – all of which are funded through a variety of revenue streams including taxes, fees, rents, grants, and Federal and State aid.

Beginning in FY 2016, the County began a compilation of tax and fee tools that the Board has at its disposal, either on its own authority or as governed by the Commonwealth. The compilation of taxes and fees ([available in more detail online](#)) includes information on fees in both the General Fund and other funds.

Local Taxes

In the FY 2027 Adopted Budget, local taxes total \$1.4 billion, 84% of the ongoing General Fund budget. More detail on each of these local taxes can be found in the Revenue section. Because Virginia is a Dillon law state, on many of the taxes, the State dictates what taxes can be charged and the tax rates. Arlington County has rates set either at the maximum rate or at rates that help us maintain our economic competitiveness in the region.

The only local tax that the County has not adopted, but legally could, is the Admissions tax. This is a tax on admissions paid for particular events including admissions on events sponsored by public and private educational institutions, admissions charged for sporting events, etc. Very few jurisdictions across the Commonwealth charge this tax and receipts are negligible for those that do. Staff believes this would generate minimal revenue for the County and could be administratively burdensome.

Fees

The fees listed in the compilation of taxes and fees ([found online](#)) include funds collected for Licenses, Permits, General Fees, Fines, Rent, and Fees for Charges for Services. Fees more often relate directly to payment for a service or product. The County uses fees to help fund services that meet particular criteria:

1. Fall within statutory or regulatory restrictions;
2. Contribute to providing efficient services; and
3. Either provide some individual benefit or promote common community values including safety (i.e., building and fire permits).

County fees are set based on many factors including the level of individual benefit, the cost of the service being provided, and the fee levels in comparable jurisdictions. Fees charged for services bear a reasonable relationship to the service for which the fee is imposed. Each department conducts an annual review of their fee levels and proposes changes when appropriate during the annual budget process.

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GLOSSARY

ACOP	Arlington Coalition of Police
ACVS	Arlington Convention and Visitors Service
ACA	Affordable Care Act
ADA	Americans with Disabilities Act
ACCRUAL	Basis of accounting in which revenues are recorded when earned and expenditures recorded when liability is incurred, regardless of when cash changes hands.
ACFD	Arlington County Fire Department
ACFR	Annual Comprehensive Financial Report – the County’s annual audit report.
AEC	Arlington Employment Center
AED	Arlington Economic Development
AFSCME	American Federation of State, County and Municipal Employees
AHC	Arlington Housing Corporation
AHIF	Affordable Housing Investment Fund
AID TO LOCALITIES	Financial assistance in the form of grants, reimbursements for personnel services, local portions of fee and tax revenues, and any other monies allocated to local jurisdictions by the Commonwealth of Virginia.
AIRE	Arlington Initiative to Rethink Energy
ALLOCATE	To set apart or earmark for a specific purpose.
AOMF	ART Operations and Maintenance Facility
ARPA	The American Rescue Plan Act is a federal economic stimulus bill passed on March 11, 2021, that provides funding, program changes, and tax policies aimed at mitigating the continuing effects of the COVID-19 pandemic. One component of ARPA is to provide \$350 billion to help states, counties, cities, and tribal governments cover increased expenditures, replenish lost revenue, and mitigate economic harm from the COVID-19 pandemic. Funding should cover costs incurred by December 31, 2024.

APPROPRIATION	A legal authorization approved by the County Board to expend or obligate a specific level of funds for an approved program. The County Board appropriates funds for programs by department or agency, and the County Manager has the authority to approve transfer of funds within a department or agency. The County Board sets an initial appropriation for each fiscal year and then may amend that appropriation during the course of the fiscal year, as it deems necessary (see Supplemental Appropriation).
APS	Arlington Public Schools
ARLINGTON NEIGHBORHOODS PROGRAM	The Arlington Neighborhoods Program (ANP), formerly Neighborhood Conservation Program, provides a mechanism for funding capital projects to address the needs of participating County neighborhoods. The Program is overseen by the Arlington Neighborhoods Advisory Committee (ArNAC), made up of representatives from all participating neighborhoods.
ART	Arlington Transit
ASSESS OR ASSESSMENT	(1) As a verb, the process of making the official valuation of property for purposes of taxation. (2) As a noun, the value set for a particular piece of property by the assessor.
AUDIT	An independent, systematic examination of financial records, internal controls, and operations.
AUTHORIZED FULL TIME EQUIVALENTS (FTEs)	The full count of staff positions approved by the County Board.
BALANCED BUDGET	The County Manager annually proposes, and the County Board adopts, a budget or financial plan for the upcoming year in which the revenues available (including any available fund balance from prior years) match or exceed the projected expenditures. The County also executes the budget each year so that expenditures will not exceed revenues.
BASE BUDGET	Terminology used in the Proposed Budget document referring to the budget as proposed by the County Manager. It does not include Program Change Proposals, Strategic Initiatives, or Policy Priorities that have not been funded within the base budget.
BID	Business Improvement District. A designated portion of the County in which the property owners are levied a special tax assessment to fund improvements and enhancements in that area. The first BID to be designated was in Rosslyn in 2002. A second BID in Crystal City was designated in 2006 (re-named to National Landing in 2020), and a third in Ballston was established in 2011.

BOND FINANCING	Refers to the method of financing capital improvement projects. Arlington County generally sells capital improvement general obligation bonds. The bonds are issued for a 20-year period and repaid on a level principal basis. Arlington County must seek voter approval to issue general obligation bonds in November of even-numbered calendar years.
BOND PREMIUM	An amount by which the price of a bond exceeds the bond's face value.
BPOL	Business, Professional, and Occupational License Tax
BUDGET	A specific proposal which identifies a plan of operations for the fiscal year, states the expenditures required to meet that plan of operations, as well as identifies the revenues necessary to finance the plan. The annual County budget is established by County Board resolution.
BUDGET GUIDELINE	The explicit dollar amount given to each department or agency for its operating budget ceiling. The budget guidelines are calculated initially by the Department of Management and Finance (DMF), and approved and agreed upon by each department or agency. Each guideline is developed considering the issues facing the department as well as the overall financial position of the County government.
BUDGET PLANNING ESTIMATE	Budget guidance founded upon projected revenues, established by the County Board, directing the County Manager's preparation of the Proposed Budget, including a transfer for the School Board.
BUDGET REDUCTION	Items, programs, or positions specifically identified within a department or division which have been removed from the department or division's base budget to generate savings to the General Fund or other funds. Budget reductions may also be achieved through revenue increases, which reduce the reliance on net tax support.
CAART	Community Advancing Resilience and Readiness Together. This County-appointed committee focuses on building resilience and emergency preparedness in Arlington.
CAPITAL PROJECT	Purchase or construction of an item or system that generally has a value of at least \$100,000 and has a useful life of 10 years, or purchase of an information technology system enhancement with a value of at least \$25,000.
CAO	County Attorney's Office
CARRYOVER	Refers to the process of transferring specific funds, encumbrances, and obligations previously approved by the Board from the end of one fiscal year to the next fiscal period.
CARES	The Coronavirus Aid, Relief and Economic Security Act

CBO	County Board Office
CDCAC	Community Development Citizens Advisory Committee
CDBG	Refers to the Community Development Block Grant program funded by the United States Department of Housing and Urban Development (HUD) to improve the housing, neighborhood, and economic conditions of Arlington County's low- and moderate-income residents through a comprehensive approach to planning and implementing programs and activities.
C&I	Commercial and Industrial Property Tax
CMO	County Manager's Office
CHARGE OUT/BACK	Refers to the process by which departments assess the costs that pertain to capital project design and implementation contained in their budgets to pay-as-you-go and bond funds. This procedure removes the expense from the department's budget.
CIP	Capital Improvement Plan
COLA	Cost of Living Adjustment
COLLECTIVE BARGAINING	Collective bargaining is a process of negotiation between employers and a group of employees aimed at agreements to regulate working salaries, working conditions, benefits, and other aspects of workers' compensation and rights for workers.
COLLECTIVE BARGAINING AGREEMENT	A collective bargaining agreement (CBA) is a contract reached as a result of negotiations between representatives of a union and the employer.
CONSTITUTIONAL OFFICES	Refers to the offices or agencies directed by elected officials whose positions are established by the Constitution of the Commonwealth of Virginia or its statutes. In Arlington, the Sheriff, Treasurer, Commissioner of Revenue, Clerk of the Circuit Court, and Commonwealth's Attorney are the five Constitutional Officers.
CONTINGENT	Funds set aside to provide for unforeseen expenditures or new projects initiated after the fiscal year has begun, e.g., General Fund General Contingent or Affordable Housing Investment Fund Contingent.
COOP BUDGET	The annual allocation from Virginia Department of Health (VDH) to the Arlington Health District as one of the thirty-five health districts in the Commonwealth. The budget supports services mandated in a cooperative agreement between VDH and Arlington County as a local administrated health district.
COVID-19	Coronavirus Disease 2019
CPHD	Department of Community Planning, Housing and Development

CPI	Consumer Price Index. This measure, which is produced by the United States Bureau of Labor Statistics, estimates the average price of consumer goods and services purchased by households.
CRITICAL MEASURE	A type of outcome measure that indicates how well a program is performing key services to achieve program goals and objectives.
CSA	Comprehensive Services Act for Youth and Families
CSB	Community Services Board (also known as the ACSB, Arlington Community Services Board). A County Board appointed board which has, by authority of the code of Virginia, oversight over mental health, intellectual disability, and substance abuse services in the County.
CSBG	Community Services Block Grant
CY	Calendar Year
DCJS	Virginia Department of Criminal Justice Services
DEBT SERVICE	The amount of principal and interest that the County pays on its bond financing.
DEFICIT	A shortfall or negative balance in a financial context, when outflows exceed inflows.
DEPARTMENT	An entity, such as the Department of Human Services, which coordinates services in a particular area.
DEPRECIATION	A systematic accounting method used to decrease an asset's value on the books in pace with its condition as its used over its expected life span.
DERIVATIVES	A financial contract which fluctuates based on the price of underlying assets. Traders can purchase these agreements and utilize them to hedge against risk, speculate on the asset's movement, or leverage a position.
DES	Department of Environmental Services
DHS	Department of Human Services
DMF	Department of Management and Finance
DPR	Department of Parks and Recreation
DPSCEM	Department of Public Safety Communications and Emergency Management
DROP	Deferred Retirement Option Program
DTS	Department of Technology Services

ELIMINATED FTE	A full-time equivalent position specifically identified within a department or division which has been removed from the department or division's base budget and is no longer authorized to be filled.
ENCUMBRANCES	Funds set aside to pay for contracted goods and services. Encumbrances represent the dollar amount to be paid upon completion of the contract.
ENTERPRISE FUND	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. The Utilities Fund and the CPHD Development Fund are the County's two primary enterprise funds.
EOP	The Emergency Operations Plan (EOP) specifies actions to be taken during an emergency.
ERMS	Electronic Records Management System
EXPENDITURES	Outflows of cash or liabilities incurred as a result of rendering services or carrying out other activities that constitute the entity's ongoing or major operations.
FEMA	Federal Emergency Management Administration
FISCAL YEAR	In Arlington County, the 12 months beginning July 1 and ending the following June 30. (The federal government's fiscal year begins October 1.)
FRINGE BENEFITS	The fringe benefit expenditures included in the budget are the County's share of the costs above base salary for employees, due to additional benefits provided or federally mandated costs. Major fringe benefits provided by Arlington County include retirement, FICA, health insurance, life insurance, and transit subsidies. The amount of the fringe benefit is based on a percentage of an employee's salary or a set amount. Other County benefits include unemployment and worker's compensation and disability insurance. Fringe benefits costs are borne by the County and the employee in most cases.
FOIA	Freedom of Information Act
FROZEN FTE	The number of full-time equivalent positions for which the resources to support the positions are not included in the budget. In order to meet budget guidelines, some departments elect to hold positions vacant for the coming fiscal year. In doing this, the authorization for the position remains with the department, but the dollars needed to fund the position have been removed from the base budget. County Departments are prohibited from hiring these positions.

FSA	A flexible spending account (FSA) is an account that allows an employee to set aside a portion of earnings to pay for qualified expenses, most commonly for medical expenses and dependent care. Money deducted from an employee's pay into an FSA is not subject to payroll taxes.
FULL-TIME EQUIVALENT (FTE)	The measure of authorized personnel. It is calculated by equating 2,088 hours of work per year (2,600 for uniformed firefighters as of FY 2023 and 1,950 for uniformed police officers as of FY 2024) with the full-time equivalent of one position (referred to in the budget as an FTE).
FUND	A separate accounting unit comprised of its own specific revenues and expenditures, and assets and liabilities. Each fund in the County's accounting structure is established to segregate a particular set of fiscal activities. Separate funds, established by the County, include the General Fund, which is the general operating fund of the County and is used to account for general government revenues and expenditures; the School Operating Fund, which details revenues and expenditures for the County's public school system; and the Utilities Fund, which details the fiscal activities of the County's water, sewer, and wastewater treatment plant. Other funds are established to isolate capital expenditures as well as inter-governmental service organizations, which sell their services (as would private enterprise) to other County agencies.
FUND BALANCE	The balance of resources remaining at the end of a fiscal year, calculated by taking the beginning balance as of the beginning of the fiscal year, adding in all revenues received during the year, and subtracting that year's expenditures. Fund balance is available to support the spending needs of the fund.
FUNDED FTEs	The number of full-time equivalent positions for which the resources to support the positions have been included in the budget. The count of funded FTEs is calculated as the number of authorized FTEs less the number of frozen FTEs.
FUND TRANSFER	Movement of resources from one fund to another, which is authorized by the County Board. This is primarily done between the General Fund and other operating funds, for example, a General Fund transfer to the Automotive Equipment Fund for new vehicles authorized by the County Board.
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	The Governmental Accounting Standards Board (GASB) is the primary standard-setting body for governmental accounting and financial reporting.

GENERAL FUND (GF)	A fund type used to account for the ordinary operations of County government that are financed from taxes and other general revenues and are not accounted for in other funds. This is the most important fund in the Arlington County budget, and it is comprised primarily of local tax revenues and fees.
GFOA	Government Finance Officers Association
GRANTS	Contributions or gifts of cash or other assets from another government or private entity to be used or expended for a specified purpose or activity.
HCD	Housing and Community Development
HCV	Housing Choice Voucher
HIV	Human Immunodeficiency Virus
HOME	The HOME Investment Partnership Act, a federal housing program
HRD	Human Resources Department
HUD	United States Department of Housing and Urban Development
IAFF	International Association of Fire Fighters
IDA	Industrial Development Authority
INDIRECT COST	Expenditures that are required in the production of a good or service that cannot be directly traceable to the good or service.
INTERNAL SERVICE FUNDS	Funds established to finance and account for services furnished by a designated County agency to other agencies, where the service is provided on a cost reimbursement basis. Internal Service Funds include Printing and Automotive Equipment.
JFAC	Joint Facilities Advisory Committee
JTPA	Job Training Partnership Act
LIB	Department of Libraries
LINE OF BUSINESS	A subset of a county department that has a uniquely identifiable budget, staff, and function.
LIVING WAGE	The living wage is a strategy used to raise the incomes of low-paid employees to a level sufficient to provide adequate food, housing, and health care. Arlington implemented a living wage policy for County employees and certain contractors in FY 2004 and was updated in FY 2017 (to \$14.50 per hour), in FY 2019 (to \$15.00 per hour), and in FY 2022 (to \$17.00 per hour). The living wage rate is reviewed on an annual basis as part of the budget process.

MARKET PAY ADJUSTMENT	An overall increase in the County's employee pay scale, expressed on a percentage basis, based on an assessment of the County's pay scale in relation to other area jurisdictions.
MARKS	Market Rate Affordable Units
MC	Maintenance Capital, previously called Capital Assets Preservation Program (CAPP), is funded through the capital portion of the budget. This is a program intended to prolong the useful life of existing capital assets by ensuring they are maintained, updated, and renewed as necessary.
METRO	Washington Metropolitan Area Transit Authority
MISSION STATEMENT	A short, succinct statement that describes why a program or department exists.
MODIFIED ACCRUAL	Basis of accounting in which revenues are recognized when measurable and available and expenditures are recorded when a liability is incurred.
NET TAX SUPPORT (NTS)	The amount of local taxes required to finance a particular program or set of programs. The net tax support is determined by subtracting all state and federal aid, fees, charges and other directly attributable revenues from the total cost of the program or set of programs.
NOFA	Notice of Funding Availability
NON-PERSONNEL EXPENSES	Includes the cost of contractual services, supplies, and materials and equipment. Also referred to as "Operating Expenses."
NSA	Neighborhood Strategy Area
NVTA	Northern Virginia Transportation Authority
OBJECTIVE	Refers to a strategic position to be attained or a purpose to be achieved.
OCCP	Office of Climate Coordination and Policy
OPEB	Other Post-Employment Benefits
OPERATING EXPENSES	Includes the cost of contractual services, supplies, and materials and equipment. Also referred to as "Non-Personnel Expenses."
OPERATING RESERVE	A portion of County revenues that are received and set aside for use in financing unforeseen major revenue shortfalls.
OSHA	Occupational Safety and Health Administration
OUTCOME MEASURE	Results oriented measure that demonstrates the achievement of a department or program's mission.

OUTPUT MEASURE	A performance metric that quantifies the volume or quantity of a product or service produced by an activity or program.
PAY-AS-YOU-GO (PAYG)	Refers to the method of financing capital projects. The Pay-As-You-Go Capital projects are funded from annual appropriations as part of the adopted operating budget.
PCI	Pavement Condition Index
PERFORMANCE MEASURES	A listing of a department, division, or program's measures that reflect information pertaining to relative overall outcomes or customer, process, financial, or work force measurements.
PERSONAL PROPERTY	A category of property, other than real estate, identified for purposes of taxation. It is comprised of personally owned vehicles as well as corporate property and business equipment. Examples include automobiles, motorcycles, trailers, boats, airplanes, business furnishings, and manufacturing equipment. Goods held for sale by manufacturers, wholesalers, or retailers are not included in this category.
PERSONNEL EXPENSES	Refers to the costs of salaries, wages, and fringe benefits such as the employer's share of retirement contributions, Social Security (FICA) contributions, health insurance, life insurance, and employee transit subsidies.
POLICY PRIORITY	Program enhancements identified by the County Manager for County Board consideration as part of the proposed budget. These are not funded within the base budget but are proposed as options to add to the base budget. Also referred to in some years as "Program Change Proposals."
PPG	Police Practices Work Group
PPTRA	Personal Property Tax Relief Act of 1998
PREA	Prison Rape Elimination Act
PRODUCTIVITY/EFFICIENCY SAVINGS	Items, programs, and tasks identified by each department or agency that have been altered or eliminated to produce a more efficient use of resources.
PRIIA	The Passenger Rail Investment and Improvement Act of 2008
PROGRAM	A part of an organization with definable and unique functions, goals, or objectives. Two examples are the Residential Refuse and Recycling Program within the Department of Environmental Services and the Madison Adult Day Health Care Center within the Department of Human Services.

PROGRAM CHANGE PROPOSAL (PCP)	A policy or program alternative (representing a change from current operations) identified by the County Manager for County Board consideration. PCPs are not included as recommended items financed within the base budget; rather, these proposals are options to add or subtract from the budget as proposed. Also referred to in some years as "Policy Priorities" or "Strategic Initiatives."
PROGRAM GOAL	A general statement of purpose. A goal provides an operating framework for each program unit and reflects realistic constraints upon the unit providing the service.
PSC	Public Service Corporation
PSCEM	Public Safety Communications and Emergency Management
RACE	Realizing Arlington's Commitment to Equity
RAMP	Risk Assessment and Management Plan
REAL PROPERTY	Real estate, including land and improvements (buildings, fences, pavements, etc.), classified for purposes of assessment.
REEP	Arlington Education and Employment Program
REVENUE	Income that Arlington County collects and receives into the treasury for public use. Taxes, fees for services, and grants are sources of revenue, for example.
REVISED BUDGET	A presentation of the budget sometimes used for comparative purposes, which includes the budget adopted by the County Board, plus specific supplemental appropriations approved by the Board during the course of the fiscal year.
RCV	Ranked Choice Voting
SCAAP	State Criminal Alien Assistance Program
SHORT-TERM FINANCING	Short-term financing is a financing mechanism with a short maturing rate used to acquire equipment, rolling stock, furniture and technology purchases that have useful lives ranging from three to ten years. The County had previously used master lease financing as the tool for these types of purchases.
SLT	Service, Labor, and Trades
SPECIAL REVENUE FUND	Funds established to segregate resources restricted to expenditures for a specific purpose. The Rosslyn Business Improvement District fund is an example of a special revenue fund.

STATE SHARE	Revenue in the Department of Human Services which flows through a variety of state agencies to the County in support of human service programs. The funding may originate as state or federal funds, but all comes through the state, often as a block grant or on a formula basis.
SUPPLEMENTAL APPROPRIATION	An increase to a department's budget (spending authority) approved by the County Board during the course of the fiscal year. It generally involves appropriation of a grant or other outside revenue.
SUPPORTING MEASURE	A type of output measure that indicates the number of services a program provides and supports the achievement of critical measures. Outputs are the number of services a program provides. These services support the program achieving its desired results or the outcome.
TANF	Temporary Assistance for Needy Families
TAX BASE	The total market value of real property (land, buildings, and related improvements), public service corporation property, and personal property (cars, boats, and business tangible equipment) in the County.
TAX RATE	The level of taxation stated in dollars. For example, the adopted FY 2025 real estate tax rate of \$1.033 per \$100 of assessed valuation on a \$400,000 house would result in a real estate tax bill of \$4,132 per year ($\$400,000 \times 0.01033 = \$4,132$).
TCF	Transportation Capital Fund
TIF	Tax Increment Financing
TOAH	Transit Oriented Affordable Housing
TRUST AND AGENCY ACCOUNT	Accounts used for contributions from private donors and other miscellaneous sources which are restricted for various purposes. Funds in these accounts are not reflected in the County's operating budget.
TSS	Transportation Safety Specialist
USDOJ	United States Department of Justice
VHDA	Virginia Housing & Development Authority
WIA	Workforce Investment Act
WMATA	Washington Metropolitan Area Transit Authority

Arlington County Vision

Arlington will be a diverse and inclusive world-class urban community with secure, attractive residential and commercial neighborhoods where people unite to form a caring, learning, participating, sustainable community in which each person is important.

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VIRGINIA