



ARLINGTON COUNTY, VIRGINIA

County Board Agenda Item
Meeting of November 11, 2023

DATE: November 3, 2023

SUBJECT: Financial Results & Close-out for the Fiscal Year (FY) Ending June 30, 2023

C. M. RECOMMENDATION:

1. Adopt the FY 2023 County government appropriation resolution shown on Attachment 1A.
2. Allocate remaining balances from FY 2023 to legally restricted and priority areas identified by the County Board as shown on Attachment 1B.
3. Amend the FY 2024 County Budget by approving the appropriations in Attachment 2.

ISSUES: How should remaining funds from FY 2023 be allocated?

SUMMARY: Financial information presented here reflects the preliminary work of the County’s external auditors (Cherry Bekaert LLP). Consistent with prior years, the County’s Annual Comprehensive Financial Report (ACFR) will not be available until the end of November.

During FY 2023, more expense savings were generated by operating departments than projected. This was primarily the result of continued challenges of hiring and execution of services/projects due to continued supply chain delays. In addition, several tax sources continued to improve post-pandemic including Business, Professional and Occupational License (BPOL) tax, real estate tax, and personal property tax revenues that were higher than anticipated. Non-tax revenues also came in higher than projected largely due to higher interest earnings following the rise in interest rates.

After meeting legal restrictions and County Board policies regarding reserves and revenue-sharing with Arlington Public Schools, the amount of funding available for allocation totals \$46.3 million, or 4.4% of the revised FY 2023 County General Fund budget, excluding Arlington Public Schools. This is an increase from last year. In FY 2022, available funds totaled \$26.9 million, or 2.4%.

MJS / MNC

County Manager:

MNC

County Attorney:

Staff: Richard Stephenson, Department of Management & Finance

Best practices in financial management and retention of the County's triple-AAA bond ratings require that the County end each year with a surplus (revenues in excess of projections and /or expenditures less than budget). The County's historically conservative budgeting practices, along with appropriately sized and flexible contingents (such as the Stabilization Reserve and the County Manager's Operating Contingent) have allowed us to accommodate unanticipated events – both more frequent ones such as winter storms and state / federal budget cuts as well as the recent pandemic – without having to go back to the County Board and community for mid-year service reductions and budget cuts.

In recent years, most of the available year-end funding has been dedicated to the next year's budget deliberations. However, given time-sensitive needs, the County Manager is recommending several items for the Board to consider funding in the current fiscal year.

Total discretionary funding is \$46.3 million at the conclusion of FY 2023. The main drivers of the sources contributing to the higher level of discretionary funds will be discussed later in this report. The County Manager is recommending the following items/areas be considered in the adoption of the FY 2023 Close-out.

- *Funds to paydown a portion of the Barcroft Apartment outstanding debt (\$15.0 million).* The Barcroft apartments is a 1,334 unit market-rate affordable garden apartment complex purchased in partnership with Jair Lynch Real Estate Partner. The County's debt obligation for this purchase totals \$150 million. With current interest rates significantly higher than just two years ago, the buydown of a portion of this debt would reduce current and future debt interest obligations on the County's budget.
- *Land Acquisition (\$5.0 million).* Over the last several years there have been a number of opportunities to purchase parcels for both Parks and Facility usage. With several recent opportunities, the land acquisition contingent has been depleted. These funds would allow for the purchase of property without re-allocating from other obligated sources.
- *FY 2025 bridge to reducing reliance on one-time monies supporting ongoing commitments (\$3.0 million).* During the COVID-19 pandemic, one-time funds were used to expand and enhance a variety of health and human service programs. These one-time funds were used to support a variety of ongoing programs critical to our community. Pursuant to County Board guidance, over the last few years the County has reduced the level and need of one-time funds in support of these programs. It is expected that after FY 2025, no more one-time funds will be required for support of these programs unless the economic situation does not stabilize.
- *Development Fund contingent (\$2.0 million).* A variety of internal and external pressures have contributed to a projected shortfall in the County's Development fund, which supports a majority of the County's permitting activity. With a slowdown in the commercial market due to the economic impacts of the pandemic and the uncertainty of office's "return to work," development activity has slowed. In addition, internal cost pressures like compensation for staff and costs related to the implementation of a new permitting system have all contributed to the need for a set aside through this fiscal year to ensure fiscal stability of the fund. Fiscal year to date spending and revenues indicate

that there will be a need for additional funds. If these funds are not required, they will be returned to the General Fund.

- *Time-sensitive Public Safety Items Needed in FY 2024 (\$1.1 million)*. There are several recruitment, retention, and training needs in FY 2024 including monies for Sheriff (\$620,000), Police hiring incentives (\$130,000) and Fire professional standards training (\$150,000). In addition, the Manager is recommending additional jail medical funds be allocated to enhance the Medication Assisted Treatment (MAT) program (\$85,000), make investments in mobile police camera technology (\$80,000), and allocate non-personnel funds for the County's independent police auditor (\$40,000).
- *Teen & Disadvantaged Youth Programming (\$500,000)*. This funding will augment existing resources and programs to help address the increase in substance use and mental health issues with Arlington teens. The network of organizations providing these services to youth and families is broad – including numerous County departments (DHS, DPR, Police, and JDR), APS, and community partners. In advance of the release of the FY 2025 proposed budget, the County will be collaborating with these partners to develop a gap analysis and specific programmatic recommendations for this funding source. Allocation of this funding now will allow implementation of any enhanced or new programming to begin as soon as feasible.
- *Northern Virginia Juvenile Detention Center (NVJDC) contingent (\$200,000)*. This funding contingency would provide back-stop funding if other revenue sources to NVJDC are reduced. In addition, this funding could be utilized if programming or capital improvements are needed as NVJDC evaluates its program and facility and agreed to by other regional partners.
- *DHS bonuses (\$150,000)*. Funding to address recruitment and retention challenges in hard to fill positions within Human Services.

DISCUSSION: Financial information presented here will be finalized when the County's external auditors complete their field work. However, the County's Annual Comprehensive Financial Report will not be available until the end of November. Expenditures, revenues, and recommended actions are discussed on the following pages.

The County ended FY 2023 with a balanced budget. At the end of FY 2023, the County's General Fund balance is anticipated to be \$363.5 million, an increase of \$0.6 million from the end of FY 2022.

General Fund fund balance comes from three sources:

- 1) Amounts carried over from year-to-year for reserves and other County Board policy designations (e.g., Schools revenue sharing and AHIF) and subsequently reaffirmed by the County Board;
- 2) revenues in excess of projections; and
- 3) expenditures that are under budget.

Allocation of Fund Balance

The most significant portion of General Fund balance falls into the first category of funds carried over year-to-year: approximately \$317.1 million, or 87%, is for required reserves, restricted funding, allocations already approved by Board action, or for continuing projects that happen to straddle fiscal years.

Carryover for Reserves & Restricted Funding (\$317.1 million): Funding which remained from FY 2023 which will carry over to their restricted and assigned areas includes:

- Reserves: \$106.9 million
 - Operating Reserve to maintain the required minimum of 5.5% of General Fund operating budget per policy and needed to maintain the County's triple-AAA bond ratings: \$85.3 million.
 - Self-Insurance Reserve: \$6.0 million
 - Stabilization Reserve: \$15.5 million

- Restricted & Non-Spendable Funding: \$33.7 million
 - Seized Asset funds: \$2.0 million
 - Grants, Transit, & Restricted funds: \$5.5 million
 - Fiduciary accounts: \$18.6 million
 - Pay-As-You-Go capital from easement or property transfers and capital transfer reconciliation: \$1.8 million
 - Governmental Accounting Standard Board (GASB) Adjustments: \$5.9 million (net)
 - \$26,219,463 to a restricted account offset by a non-spendable account for recognition of GASB 72 requirements for unrealized loss calculations as of June 30, 2023, which measures investments at fair value and discontinued their valuation at acquisition price, also known as mark-to-market adjustments.
 - \$4,514,249 to a non-spendable account for GASB 87 and 96 for the recognition of leases and subscription-based technology.
 - \$1,336,872 to restricted non-spendable items identified in the FY 2023 year-end audit process for prepaids.

- Schools: \$34.7 million – Schools' carryover is a combination of School expenditure savings (\$14.6 million), and School's portion of tax revenue per the Principles of Revenue Sharing (\$21.4 million), partially offset by School's contribution to the General Fund Operating Reserve (\$1.4 million).

- Affordable Housing Investment Fund (AHIF): \$86.5 million – A combination of previously allocated project funds (\$28.0 million) and unallocated funds for anticipated projects (\$58.5 million). Some examples of projects with allocated funding include Barcroft debt service, Marbella 4% and 9%, Arna Valley rehab, and Merion Pike West. In addition to the \$86.5 million carried over in the General Fund, an additional \$5.1

million in federal HOME funds dedicated to AHIF will be carried over in the Community Development Fund.

- Prior County Board Appropriations and Allocations: \$55.4 million – The County Board has taken a number of actions as a part of the adopted FY 2024 budget or where the funds are already dedicated in use (e.g., short-term financing) or the project has been previously funded by the County Board is a multi-year effort (e.g., planning projects). These items include the following:
 - Debt service for a number of technology and equipment purchases approved as part of prior budgets and CIP (\$10.2 million). Examples of items funded with short-term financing include PC replacement, server and network replacement, and public safety technology.
 - Funding for items already appropriated as part of the FY 2024 Adopted Budget (\$29.2 million), such as FY 2024 compensation bonus to staff (\$9.0 million), PAYGO funding for capital projects (\$6.3 million), eviction prevention (\$4.0 million), other post-employment benefit (OPEB) trust fund (\$3.0 million), a County Manager contingent (\$2.0 million), housing grant funding (\$2.4 million), economic development activity (\$1.9 million), and library collections and operations (\$1.1 million). See page 629 of the [FY 2024 Adopted Budget](#) for a full list.
 - Incomplete & Multi-Year Projects (\$10.3 million): This allocation funds specific projects whose schedule covers multiple fiscal years – particularly community planning processes. In some cases, these projects have already encumbered funds or the funding has been spent since July 1. This allocation will ensure that these multi-year projects are completed. Examples include the Langston Boulevard Study, Disparity Study, the Broadband Study, and the Integrated Forestry and Natural Resources Master Plan as well as funding for supplies that experienced supply chain delays, additional funding for the Stormwater Utility Relief Program, arts programming at 2700 S. Nelson Street, environmental initiatives, and completion of training for a Fire recruit class. See Attachment 2D for additional details.
 - Payments for projects that were substantially complete but require purchase order encumbrance for the completion of purchases after June 30 (\$0.3 million).

The County Manager also recommends setting aside discretionary funding in some priority areas as detailed above:

- Barcroft Debt (\$15.0 million);
- Land Acquisition (\$5.0 million);
- Bridge funding in FY 2025 for ongoing expenditures (\$3.0 million);
- Development Fund Contingent (\$2.0 million);
- Time-sensitive Public Safety Items Needed in FY 2024 (\$1.1 million);
- Teen and Disadvantaged Youth Programming (\$500,000);
- Northern Virginia Juvenile Detention Center contingent (\$200,000); and
- DHS bonuses (\$150,000).

The balance of \$19.4 million is recommended to be set aside for the FY 2025 budget process.

Governmental Accounting Standard Board (GASB) Adjustments

Fund balance, revenue, and expenditures are impacted by the ongoing reporting of several Governmental Accounting Standard Board (GASB) requirements over the last several years. This report for FY 2023 includes adjustments impacting how municipal governments report financial results. These standards impacts the presentation of fund balance, restricted funding, and FY 2023 revenue and expenditures:

- GASB 72 – “Measurement and Application” was first implemented in FY 2016. The Standard requires governments to measure investments at fair value and discontinued their valuation at acquisition price. Fund balance reflects unrealized gains and losses in line with GASB 72 (Measure and Application) and the allocation of cash to cover any unlikely losses associated with the unrealized loss experienced in FY 2023 (- \$935k);
- GASB 84 – The County and Schools both adopted GASB 84 in FY 2021, which establishes specific criteria for identifying activities that should be reported as fiduciary activities. Fund balance includes balances of \$18.6 million for restricted fiduciary funds (GASB 84); and
- GASB 87 & 96 - In June 2017, the Government Accounting Standards Board (GASB) issued Statement No. 87, Leases. GASB 87 is effective for the Arlington County Annual Comprehensive Financial Report (ACFR) for the period ending June 30, 2022. This standard increases the usefulness of governmental financial statements by requiring recognition of certain lease assets and liabilities for all leases, including those that previously were classified as operating leases and recognized as income by lessors and expenditures by lessees. The County is also a lessor of assets and under the GASB 96 standard, which applies to subscription-based software; the County has recorded a lease receivable asset and an equal deferred inflow of resources associated with this receivable balance (-\$4.5 million).

Expenditures

General Fund FY 2023 expenditures, including transfers to other funds and \$605.2 million to Schools, totaled \$1,537.1 million. County Operating Department budgets totaled \$688.1 million for FY 2023, an amount which includes \$3.8 million in GASB required adjustments described above. Excluding these reporting adjustments, there was \$37.3 million which was not spent by operating departments. However, this includes unspent grant funding which must be carried over to the next fiscal year (\$11.2 million) and monies provided by the County Board for prior years’ one-time projects which are still underway or legally restricted (\$9.6 million). Adjusting for grant funds and restricted/incomplete projects, the County departments ended the fiscal year with \$16.4 million in expenditure savings or approximately 2.3% of FY 2023 department operating budgets. For comparison, in FY 2022, the County ended the fiscal year with \$33.1 million in expenditure savings or approximately 4.7% of the FY 2022 department operating budgets after adjusting for grant funds and restricted/incomplete projects.

The expenditure savings was the result of department vacancies due to attrition and the difficulty in hiring a number of position types (e.g., police officers and healthcare workers). In addition, continued challenges with supply chain generated some non-personnel savings due to the difficulty in receiving some operating supplies.

After accounting for GASB adjustments related to leases, three departments exceeded their budget appropriation:

- Fire (-\$1,243,929): The over-expenditure was primarily due to overtime costs required to meet minimum staffing requirements as well as for unused leave payouts, partially offset by savings from the delayed timing of recruit class 82.
- Sheriff (-\$528,190): The over-expenditure was primarily due to unused leave payouts and overtime costs required in the detention facility for minimum staffing requirements partially offset by savings from staff vacancies.
- Public Defender (-\$17,420): The over-expenditure was primarily due to vacant positions being hired at slightly greater levels than originally budgeted.

For pandemic response in FY 2023, the County received unbudgeted reimbursements from FEMA (\$9.7 million) as well as utilized federal grant funds through the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program (\$23 million), a part of the American Rescue Plan Act. The County was ultimately able to apply these grant funds to the budget through ARPA's revenue loss provision, which allows local governments to use the grant to provide most governmental services if they can demonstrate revenue losses due to the pandemic. The County leveraged the grant funds in order to provide essential services to those most in need, maintain core services for resident health and safety, and lay the foundation for economic recovery.

Revenues

Actual General Fund revenues, excluding fund balance, were \$1.538 billion for FY 2023, compared with a revised budget of \$1.669 billion.

In early April 2023, the Board was presented with updated revenue projections for FY 2023 to account for a changing inflationary and interest rate environment. At that time, this included projected increases in all major tax revenues including real estate, personal property, and meals tax. By fiscal year end, final tax revenues were 1.3% higher than the revised projections. Real estate tax revenue was 0.6% higher than the third quarter projection, providing \$8.4 million of one-time revenue that was included in the FY 2024 budget. Personal property and BPOL taxes exceed projections due to the continued strength of vehicle values and business gross receipts. Meals, sales, and car rental taxes all experienced significant growth, exceeding the third quarter estimates and reaching record highs due to increased demand and inflation. The hotel tax also increased significantly based on rising room rates although occupancy continues to recover to pre-pandemic levels. A few other taxes experienced decreases including the recordation tax, the

communications tax, and utility taxes. The following table shows budgeted tax revenue, third quarter projections, and FY 2023 actual tax revenue receipts for the major tax categories.

FY 2023 Revised Budget to Actual Tax Revenues

	Budgeted Revenue (adopted in April 2022)	Revised Projection (April 2023)	Actual Revenue	\$ Change (April 2023 to Actual)	% Change (April 2023 to Actual)
Real Estate	\$852,164,325	\$857,786,680	\$862,594,538	\$4,807,858	0.6%
Personal Property	132,652,147	140,052,147	141,574,707	1,522,560	1.1%
BPOL	78,000,000	80,000,000	83,191,768	3,191,768	4.0%
Sales	46,000,000	52,800,000	53,332,446	532,446	1.0%
Transient	16,500,000	20,500,000	22,697,994	2,197,994	10.7%
Meals Tax	39,000,000	45,000,000	46,534,736	1,534,736	3.4%
Other Taxes	44,635,000	42,388,500	44,732,412	2,343,912	5.5%
Totals	\$1,208,951,472	\$1,238,527,327	\$1,254,658,601	\$16,131,274	1.3%

Non-tax revenue excluding fund balance — including fees, fines, state and federal support, grants, and interest — was \$32.6 million higher than budget. This includes \$8.3 million of unbudgeted GASB adjustments (which were largely offset by adjustments on the expenditure side). Excluding the GASB adjustments, non-tax revenue was \$24.3 million higher than budget.

FY 2023 Revised Budget to Actual Non-Tax Revenues

	Revised Budget	Actual Revenue	\$ Change
License, Permits, Fees	\$7,344,004	\$10,162,288	\$2,818,284
Fines, Interest, & Rent	21,725,128	38,137,523	16,412,395
Charges for Service	66,946,879	59,030,346	(7,916,533)
Miscellaneous Revenue	3,768,467	8,984,270	5,215,803
AHIF	-	15,280,336	15,280,336
State Revenue	92,385,904	85,807,699	(6,578,205)
Federal Revenue	49,536,949	55,128,922	5,591,973
Transfers & Other	9,032,704	10,825,215	1,792,511
Totals	\$250,740,035	\$283,356,599	\$32,616,564

License, Permits, Fees – Exceeded the budget mainly due to highway permits and site plan fees.

Fines, Interest, & Rent – Interest income exceeded the budget due to rising interest rates and relatively low unrealized losses. This was partially offset by lower fine revenues.

Charges for Service – Came in under budget due to lower parking meter and transit revenues.

Miscellaneous Revenue – Came in over budget mainly due to unbudgeted contributions for AHIF.

State Revenue – Came in under budget mainly due to lower funds for mental health and intellectual disabilities.

Federal Revenue – Exceeded the budget due to unbudgeted reimbursements from FEMA. The budget included the second \$23 million tranche from the American Rescue Plan Act.

PUBLIC ENGAGEMENT: The County Board will consider the County Manager’s recommendations for adoption after a public hearing is held at the November County Board meeting.

Additionally, the public is invited to give feedback to staff’s recommendation by emailing: DMF@arlingtonva.us.

FISCAL IMPACT: There is no fiscal impact at this time for the recommendations of the FY 2023 financial results. When the County Board makes final allocation and appropriation decisions at the November 2023 board meeting on the FY 2023 Close-out package, the Board will ratify final appropriations for FY 2023 fulfilling all County obligations and use of one-time funds to meet critical priorities.

FY 2023 APPROPRIATION RESOLUTION

BE IT RESOLVED BY THE COUNTY BOARD OF ARLINGTON COUNTY, VIRGINIA, THAT THE FOLLOWING APPROPRIATIONS ARE HEREBY ADOPTED FOR THE FISCAL YEAR 2023 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.....	1,815,270
COUNTY MANAGER.....	6,136,346
MANAGEMENT AND FINANCE.....	9,987,309
HUMAN RESOURCES.....	11,123,799
TECHNOLOGY SERVICES.....	28,953,272
COUNTY ATTORNEY.....	3,741,376
CIRCUIT COURT - JUDICIARY.....	1,230,337
CIRCUIT COURT.....	4,111,554
GENERAL DISTRICT COURT.....	351,768
JUVENILE AND DOMESTIC RELATIONS COURT.....	6,925,453
COMMONWEALTH'S ATTORNEY.....	5,554,753
OFFICE OF THE MAGISTRATE.....	28,654
OFFICE OF THE PUBLIC DEFENDER.....	403,540
SHERIFF.....	50,103,188
COMMISSIONER OF REVENUE.....	6,055,127
TREASURER.....	7,161,546
ELECTORAL BOARD.....	1,748,237
POLICE.....	76,798,341
EMERGENCY MANAGEMENT.....	14,409,426
FIRE.....	77,348,171
ENVIRONMENTAL SERVICES.....	112,573,286
HUMAN SERVICES.....	170,966,283
LIBRARIES.....	16,213,146
ECONOMIC DEVELOPMENT.....	9,685,556
COMMUNITY PLANNING, HOUSING & DEVELOPMENT.....	12,218,968
PARKS AND RECREATION.....	52,485,423
NON-DEPARTMENTAL.....	95,206,979
DEBT SERVICE.....	76,739,051
REGIONAL CONTRIBUTIONS.....	7,357,910
METRO.....	46,622,208
TOTAL GENERAL GOVERNMENT APPROPRIATION.....	\$914,056,279

OTHER OPERATING FUNDS:

BALLSTON QUARTER CDA.....	3,124,178
TRAVEL AND TOURISM PROMOTION FUND.....	1,775,557
BALLSTON BUSINESS IMPROVEMENT DISTRICT.....	1,432,786
ROSSLYN BUSINESS IMPROVEMENT DISTRICT.....	4,157,805
NATIONAL LANDING BUSINESS IMPROVEMENT DISTRICT.....	4,318,652
HOUSING AND COMMUNITY DEVELOPMENT.....	2,455,260
HOUSING CHOICE VOUCHER FUND.....	22,455,481
COLUMBIA PIKE TIF.....	249,512
UTILITIES.....	106,577,646
DEVELOPMENT FUND.....	24,822,069
AUTOMOTIVE EQUIPMENT.....	22,400,674
PRINTING.....	2,240,521
BALLSTON GARAGE.....	2,333,140
BALLSTON GARAGE - 8TH LEVEL.....	86,464
WTE MONITORING GROUP (743).....	113,251
OPEB BENEFITS (751).....	70,619
IDA - BALLSTON SKATING FACILITY (791).....	262,530
IDA SIGNATURE (793).....	32,360
TOTAL OTHER OPERATING FUNDS.....	\$198,908,504

GENERAL CAPITAL PROJECTS FUND:	
DEPARTMENT OF MANAGEMENT AND FINANCE.....	375,355
CABLE TV.....	2,426,243
TECHNOLOGY SERVICES.....	24,022,042
PUBLIC SAFETY.....	19,746,099
ENVIRONMENTAL SERVICES:	
Government Facilities.....	9,142,040
Facilities Maintenance.....	12,173,935
Transportation.....	66,688,733
Ballston Public Parking Garage.....	1,932,679
HUMAN SERVICES.....	981,461
ECONOMIC DEVELOPMENT / CULTURAL AFFAIRS.....	205,946
COLUMBIA PIKE REDEVELOPMENT.....	834,359
PARKS & RECREATION.....	19,510,887
COMMUNITY PLANNING, HSG & DEVELOPMENT.....	634,881
REGIONALS & NON-DEPARTMENTAL.....	7,597,722
TOTAL GENERAL CAPITAL PROJECTS FUND.....	\$166,272,382
NON-GENERAL CAPITAL & BOND FUNDS:	
STREET AND HIGHWAY BOND.....	21,786,563
COMMUNITY CONSERVATION BOND.....	8,388,194
GOVERNMENT FACILITY BOND.....	91,230,347
UTILITIES CONSTRUCTION.....	70,402,530
STORMWATER MANAGEMENT FUND.....	28,906,559
STORMWATER MANAGEMENT BOND FUND.....	26,871,494
PARKS AND RECREATION BOND.....	33,799,717
TRANSPORTATION - HB2313 - LOCAL FUNDS (FUND 330)....	73,284,905
TRANSPORTATION CAPITAL FUND (FUND 331).....	320,118,473
TRANSIT FACILITIES BOND (METRO).....	41,848,224
TAX INCREMENT FUND (CC-PY-PENTAGON CITY).....	46,444,187
IDA BONDS.....	16,918,546
WATER DISTRIBUTION BOND.....	9,448,987
WASTE WATER TREATMENT BOND.....	4,745,618
TOTAL NON-GENERAL FUND CAPITAL.....	\$794,194,344
TOTAL CAPITAL FUNDS.....	\$960,466,726

FY 2023 into FY 2024 Carryover Appropriations and Allocations

1. Allocate \$106,901,014 to County Reserves
 - a. \$85,339,704 to the General Fund Operating Reserve, including \$82,437,674 in existing reserves and \$2,902,030 in additional funding to maintain the County Board's policy of funding the General Fund Operating Reserve at a minimum of five and one-half percent of the General Fund budget in FY 2024, which is important to maintaining the County's triple Aaa bond ratings;
 - b. \$6,045,000 to the County's Self-Insurance Reserve, including \$5,000,000 in existing reserves and \$1,045,000 in additional funding to maintain the County Board's policy of funding the Self-Insurance reserve at a level equivalent to approximately one to two months' claim payments based on a five-year rolling average;
 - c. \$15,516,310 to the Stabilization Reserve, including \$14,988,668 in existing reserves and \$527,642 in additional funding to a minimum of one percent of budgeted General Fund expenditures in accordance with County Board adopted Fiscal Policies.

2. Allocate \$24,411,932 from the FY 2023 General Fund fund balance to legally restricted and non-spendable accounts.
 - a. Allocate \$18,560,811 to restricted accounts for funds required to be reported due to GASB requirement 84 which specifies specific criteria for identifying activities that should be reported as fiduciary activities. The adoption of GASB 84 caused some funds, historically called Trust and Agency accounts, to be included in fund balance.
 - b. Allocate \$4,514,249 to a non-spendable account for GASB 87 & 96 for the recognition of certain lease assets and liabilities for leases, including those that previously were classified as operating leases and recognized as income by lessors and expenditures by lessees and for subscription-based software.
 - c. Allocate \$1,336,872 to restricted non-spendable items identified in the FY 2023 year-end audit process.

3. Allocate and appropriate \$9,278,661 from the FY 2023 General Fund fund balance to legally restricted and required projects.
 - a. Allocate and appropriate \$7,503,195 as detailed in attachment 2D, including seized asset funds (\$2,010,389); and grant and fee revenue (\$2,215,224), and other sources of restricted funding (\$3,277,582).
 - b. Allocate and appropriate \$1,775,466 to Pay-As-You-Go capital (313) as a transfer to capital from the General Fund (101.91107) for revenue received from easement or property transfers and capital transfer reconciliation.

4. Appropriate \$20,833,881 to the Schools, reflecting expenditure savings generated by the Schools (\$14,642,595) and slightly higher taxes received for FY 2023 (\$7,549,436), which is partially offset by school's contribution to the General Fund Operating Reserve (\$1,358,150), and allocate an additional \$13,841,500 to the Schools reflecting the amount

already appropriated by the County Board in April 2023 as part of the FY 2024 Adopted Budget, for a total allocation of \$34,675,381.

5. Allocate \$86,502,041 and appropriate \$81,687,037 to affordable housing programs reflecting the unexpended Affordable Housing Investment Funds (AHIF) in FY 2023 and the amount already appropriated by the County Board in April 2023 as part of the FY 2024 Adopted Budget.
6. Allocate \$55,353,065 and appropriate \$26,145,804 from the FY 2023 General Fund fund balance to items based on prior board actions and policies:
 - a. Allocate \$29,207,261 already appropriated by the County Board as part of the FY 2024 adopted budget. Funding includes one-time monies for FY 2024 compensation bonuses to staff and one-time increases for public safety overtime (\$9.0 million), capital and facilities projects (\$6.3 million), eviction prevention (\$4.0 million), housing grant funding (\$2.5 million), OPEB (\$3.0 million), County Manager contingent (\$2.0 million), and a number of other miscellaneous projects (\$2.5 million). See page 629 of the [FY 2024 Adopted Budget](#) for a full list.
 - b. Allocate and appropriate \$10,169,568 in debt service balances that have been committed as part of prior year CIPs but not yet spent, and appropriate to Non-Departmental (101.91103).
 - c. Allocate and appropriate \$10,331,569 for carryover for incomplete projects that span multiple fiscal years, such as the continuation of Board planning projects including the Langston Boulevard Study, the Tree Canopy Study, the Integrated Forestry and Natural Resources Master Plan, and the Broadband Study. In addition, several other miscellaneous allocations based on County Board decisions as detailed in attachment 2D.
 - d. Allocate and appropriate \$5,301,854 to Pay-As-You-Go capital (313) as a transfer to capital from the General Fund (101.91107) for planned capital projects and FY 2024 capital planning.
 - e. Allocate and appropriate \$342,813 for carryover for projects that were substantially complete but require purchase order encumbrance for the completion of purchases after June 30, as detailed in attachment 2D.
7. Allocate \$26,954,979 and appropriate \$23,954,979 to fund the County Manager's recommendations as outlined in the Board report and attachment 2D including:
 - a. Allocate and appropriate \$15.0 million to buy down debt related to preserving affordable housing units at Barcroft Apartments.
 - b. Allocate and appropriate \$5.0 million to PAYG for land acquisition.
 - c. Allocate and appropriate \$2.0 million as a Development Fund contingent.
 - d. Allocate and appropriate \$40,000 for the Independent Police Auditor's non-personnel expenses.
 - e. Allocate and appropriate \$85,000 for the Sheriff's Medication Assisted Treatment (MAT) program.
 - f. Allocate and appropriate \$500,000 for teen services and programming to address substance use and mental health.

- g. Allocate and appropriate \$620,000 to Sheriff and \$130,000 to Police for recruitment, retention, and training needs.
 - h. Allocate and appropriate \$150,000 for Department of Human Services bonuses.
 - i. Allocate and appropriate \$79,979 for public safety camera technology.
 - j. Allocate and appropriate \$150,000 for Fire Department professional standards training.
 - k. Allocate and appropriate \$200,000 for Northern Virginia Juvenile Detention Center contingent.
 - l. Allocate \$3.0 million to balance ongoing expenses in the FY 2025 budget.
8. Allocate \$19,376,738 for consideration through the FY 2025 budget process.

FY 2024 County Budget Appropriations

FY 2023 CLOSEOUT ADJUSTMENTS AFFECTING FY 2024 APPROPRIATION LEVELS

- A. RECOMMENDATION:** Re-appropriate in FY 2024, County purchase orders, incomplete projects, carryover capital and operating projects, and revenues to be received from federal, state, and other sources as summarized in Attachments 2A, 2B, 2C, and 2D.

EXPLANATION: Attachments 2A, 2B, 2C and 2D also summarize and detail appropriations, expenditures, incomplete projects and other projects or programs recommended for funding in FY 2024. This action also identifies those appropriations of federal, state, and other revenues approved by the County Board in FY 2023 that had not been received or expended as of the close of FY 2023. Incomplete projects were, for the most part, funded in FY 2023 but unable to be completed by the close of the fiscal year.

- B. RECOMMENDATION:** Increase the FY 2024 General Capital Projects Fund (313) appropriation by \$14,505,433 to reflect non-grant revenues received during FY 2023 but not previously appropriated.

EXPLANATION: During FY 2023, revenues of \$4,613,568 were received for one-time uses as well as various on-going projects where the County was eligible for reimbursement by developers and other public or private parties as listed below. The developer contributions (\$2,302,410) include site plan payments for the Courthouse Square Sector Plan (\$449,576) and various transportation purposes (\$695,744) including the Transitway Extension to Pentagon City (\$332,515), Bike Share Expansion (\$124,515), and a Crystal City Complete Streets project (\$90,000). In addition to the previous amount, developer contributions in the amount of \$1,157,090 were received during FY 2022 for various transportation projects (primarily for Washington Boulevard and 13th Street Improvements) but not appropriated at FY 2022 closeout. Therefore, these contributions are being appropriated as part of the FY 2023 closeout.

Cable revenue supports the County's cable access equipment and transmissions (\$685,425). The miscellaneous revenue (\$102,993) is for several projects including: Marymount University's cost-share portion for maintenance of synthetic field #1 at Long Bridge Aquatics Center (\$105,000); Transportation Signals (\$31,747); Streetlights (\$4,494); site plan payments for the Western Rosslyn Area Plan Study (WRAPS) project (\$64,644) along with BikeShare revenue (\$5); partially offset by lower revenue received for the final cost of the Wakefield Synthetic Turf (\$102,897).

Rental and Sales of Surplus revenue cover funds received from the auction of bus equipment (\$39,482). Reimbursements and Fines includes funding from Falls Church for capital projects at Fire Station #6 (\$550,000). The use of fund balance (\$243,647) is a technical adjustment to budget, a project that was previously in the master lease program that was not appropriated. Utility undergrounding contributions (\$581,220) were received in the transportation program for upcoming projects. The state grant funds are for dollars received above the original grant amount for the 1212 S. Irving Street Adult Group Home project. The bond premium (\$9,891,865) is from the FY 2023 bond sale. To date, \$2.9 million has been allocated leaving remaining bond premium of \$6.7 million which will be allocated as a part of the upcoming Capital Improvement Plan process.

Developer Contributions	\$2,302,410
Cable TV Receipts	685,425
Miscellaneous	102,993
Rentals & Sales of Surplus	39,482
Reimbursements & Fines	550,000
Fund Balance	243,647
Utility Undergrounding	581,220
State Grant	108,391
Bond Premium	9,891,865
Total	<u>\$14,505,433</u>

C. **RECOMMENDATION:** Decrease the FY 2024 County Utilities Construction Fund (519) appropriation by \$2,928,773 to reflect actual revenue received less than budgeted during FY 2023.

EXPLANATION: During FY 2023, the County Utility Pay-As-You-Go Construction Fund (519) received \$2,928,773 (11%) less revenue than the budget of \$27,010,000 including lower revenue from infrastructure availability fees (IAFs) (\$848,170) and Inter-Jurisdictional (IJ) partner revenue (\$2.65M), which are partially offset by increased interest earnings and miscellaneous revenue (\$568,280). Inter-jurisdictional partners pay a pro-rata share of capital maintenance and projects at the Water Pollution Control Plant as well as their pro-rata share of sanitary sewer conveyance capital maintenance. The budget for this revenue is based upon a planned amount of capital projects being undertaken during the fiscal year. In FY 2023, revenue forecasted was below the actual executed amount.

The FY 2023 revenue related to Utility (PAYG) projects is broken out as follows:

Infrastructure Availability Fees	\$(848,170)
Interest & Miscellaneous Revenue	568,280
Inter-Jurisdictional Contribution-Plant Maintenance	(2,648,883)
Capital	
Total	<u>(\$2,928,773)</u>

D. RECOMMENDATION: Increase the FY 2024 Stormwater Management Fund (533) appropriation by \$496,641 to reflect actual revenue received more than budgeted during FY 2023.

EXPLANATION: During FY 2023, the Stormwater Management Fund (formerly 321 and now 533) received \$496,641 (18%) more revenue than the adopted budget of \$2,780,109, for total revenues of \$3,276,750. Revenue above budget is primarily related to interest income on bond funds (\$0.3 million). FY 2023 was the first year the Stormwater Fund issued bonds and received interest earnings on those funds.

E. RECOMMENDATION: Decrease the FY 2024 Crystal City, Potomac Yard and Pentagon City TIF (335) appropriation by \$46,742 (335.380600) to reflect lower than budgeted revenue received in FY 2023 (335.480001).

EXPLANATION: The decrease to the Crystal City TIF is due to lower than budgeted real estate revenue.

F. RECOMMENDATION: Increase the FY 2024 Transportation Capital Fund (330) appropriation by \$2,720,141 to reflect higher than budgeted non-grant revenue receipts during FY 2023.

EXPLANATION: Actual transportation non-grant revenue received is higher than budgeted in FY 2023 by \$2,720,141. There was an increase in the NVRTA local share received (\$2,065,548) and non-grant revenues were received for bikesharing user fees (\$654,593).

G. RECOMMENDATION: Decrease the FY 2024 Transportation Capital Fund (331) appropriation by \$494,555 to reflect lower than budgeted non-grant revenue during FY 2023.

EXPLANATION: The decrease is due to lower than budgeted real estate revenue.

MISCELLANEOUS FY 2024 SUPPLEMENTAL BUDGET ADJUSTMENTS:

H. RECOMMENDATION: Appropriate \$35,000 in revenue from J.P. Morgan Chase (313.381100) to the Enterprise Payment Solution project (ACE) (313.480001.13003.ACE1.0000.0000).

EXPLANATION: In August 2023, the County received \$35,000 from J.P. Morgan Chase towards the implementation of the Enterprise Payment Solution as a credit for unanticipated scheduling delays. The Department of Technology Services and the

Office of the Treasurer are currently in the process of upgrading this system commonly called ACE. The additional funds will be used for the current project.

- I. **RECOMMENDATION:** Appropriate \$325,000 from the Parks Bond Fund (324) to PAYG (313.371454) for the Bluemont Junction Trail Phase II.

EXPLANATION: At the September 2023 County Board meeting, the Board accepted a grant for \$325,000 in federal earmarked funds from Congressman Beyer from VDOT to provide funding for the Bluemont Junction Trail Phase II. This recommendation is to move the appropriation from the Parks Bond Fund (324) to the PAYG Capital Fund (313).

- J. **RECOMMENDATION:** Appropriate \$3,288 to the Rosslyn Business Improvement District (204) from additional revenue received in FY 2023.

EXPLANATION: The Rosslyn Business Improvement District fund has earned interest eligible for drawdown from fund balance. The appropriated funds will be held in a contingent account within the BID fund to address unanticipated program or administrative expenses.

- K. **RECOMMENDATION:** Accept and appropriate \$78,835 Supreme Court of Virginia, Office of the Executive Secretary grant funds (101.364900) to the Arlington County Circuit Court Drug Treatment Court Program (101.20102, \$24,557) and to the Department of Human Services (DHS) (101.52341, \$54,278).

EXPLANATION: The Supreme Court of Virginia, Office of the Executive Secretary awarded Arlington County \$78,835 in one-time funds for the Arlington County Drug Treatment Court (ACDTC) Program. These funds will be used to assist with maintaining a fully operational drug treatment court program including funding for drug and alcohol testing, metro cards so that participants can attend appointments and community support meetings, the purchase of incentives to recognize and reward program compliance, and sober coins/memorabilia (\$24,557). Additionally, the grant will fund a 0.50 FTE grant-funded Behavioral Health Therapist position in DHS (\$54,278). The Behavioral Health Therapist will serve ACDTC Program participants by providing intensive, individual outpatient counseling services.

- L. **RECOMMENDATION:** Accept and appropriate \$1,000 from the Arlington County Bar Foundation (101.350900) to the Arlington County Circuit Court Drug Court (101.20102).

EXPLANATION: The Arlington County Bar Foundation awarded the Drug Court Program \$1,000 to be used for drug and alcohol testing, posters, and pamphlets to raise awareness of the program and purchasing incentives for program participants to accomplish program goals.

- M. RECOMMENDATION:** Authorize the addition of 0.20 FTE to increase a Program Coordinator position from 0.8 FTE to 1.0 FTE in the Department of Economic Development Cultural Affairs Division (101.71644).

EXPLANATION: Increasing the Program Coordinator position to a full-time 1.0 FTE will address an increasing need for Creative Placemaking solutions in our Business Improvement Districts and other public spaces. The activation of public spaces with arts activities (such as open-air theater, dance, and other activations) is a tactic of the AED post-pandemic strategy that has identified Placemaking as a tool for enhancing Business District Vibrancy in collaboration with our BIDs, Partners, and artists that this position supports. The Economic Development Department will use existing budgeted resources to fund the increased hours.

- N. RECOMMENDATION:** Transfer and appropriate \$49,260 in World Cities Alliance (WCA) trust & agency funds (199.71002) to the Arlington Economic Development Business Investment Group (101.71002) to promote international economic development and to authorize the transfer of \$24,630 to the economic development agency, Comite d'Expansion Economique du Val D'Oise (CEEVO), in France.

EXPLANATION: The World Cities Alliance (WCA) was formed in 2003 by several economic development organizations with the goal to perform joint economic development in and among strategic business markets throughout the world.

The WCA is no longer active and the remaining funds are being distributed to the two remaining WCA organizations (Arlington Economic Development and Comite d'Expansion Economique du ValD'Oise (CEEVO)). The funds will be used for international marketing activities such as business development call trips, attending conferences and trade shows, and hosting business delegations.

- O. RECOMMENDATION:** Technical adjustment to transfer a Senior Public Safety Applications Developer and a Public Safety Technology Specialist position (\$288,474, 2.0 FTEs) from the Sheriff's Department (101.22201) to the Police Department (101.31103).

EXPLANATION: Consolidating Sheriff Information Technology (IT) into Public Safety Information Technology (PSIT), housed in the Police Department, will establish clear communication channels and enforce consistent standards, methodologies, and best practices for the Sheriff's IT team. This merger will increase efficiencies and lead to more cohesive decision-making for the PSIT unit.

- P. RECOMMENDATION:** De-allocate \$97,284 from the Affordable Housing Investment Fund (AHIF) allocated funds accounts (101.456300.91102) to the AHIF unallocated funds account (101.495130.91102) to recognize funds no longer needed for housing service grants.

EXPLANATION: In FY 2023, both the Temporary Assistance Funds (TAFs) for the Berkeley project and the housing service grants with AHIF allocations realized savings. Funds will be de-allocated and made available for future AHIF projects.

- Q. RECOMMENDATION:** Appropriate an additional \$55,295 in Community Development Block Grant (CDBG) program income (206.371890.72405) and \$691,138 in HOME Investment Partnerships Program (HOME) program income (206.371900.72407) to align with balances shown in the U.S. Department of Housing and Urban Development's (HUD's) Integrated Disbursement and Information Systems (IDIS).

EXPLANATION: During a routine reconciliation of County and Federal records, it was determined that HUD's IDIS system were reflecting a larger available balance than the County's financial system. This will align the balance of available Federal CDBG and HOME program income funds in the County's financial system with the balances available from the U.S. Treasury.

- R. RECOMMENDATION:** Appropriate \$250,000 of FEMA reimbursements to Non-Departmental (101.91208) for support from Tetrattech in the review and reporting of FEMA-reimbursable COVID expenses.

EXPLANATION: The COVID emergency response officially ended on May 11, 2023, however FEMA allows jurisdictions up to 12 months past the declared date to submit and reconcile all eligible expenses for reimbursement. DPSCEM staff and contract support continue to work to ensure that all eligible expenses related to COVID are documented and submitted for full reimbursement.

- S. RECOMMENDATION:** Deappropriate \$19,303 from the Virginia Department of Criminal Justice Services (DCJS) (101.362900) to the Commonwealth Attorney's Office (101.20701) for the Victim Witness Grant Program.

EXPLANATION: DCJS provides annual ongoing grant funds to local victim/witness programs to provide direct services, information, and assistance required by Virginia's Crime Victim and Witness Rights Act. After the County's FY 2024 budget was adopted, DCJS published the final FY 2024 awards which included \$256,457 to the Commonwealth Attorney's Office – a decrease of \$19,303 from the County's FY 2024 adopted budget. This deappropriation aligns the County's FY 2024 adopted grant budget with the grantor's FY 2024 award.

- T. RECOMMENDATION:** Appropriate an additional \$117,019 from the Commonwealth of Virginia Department of Fire Programs (101.364300) to the Fire Department (101.34301) for the Aid to Localities grant program.

EXPLANATION: The Commonwealth of Virginia Department of Fire Programs provides jurisdictions an annual allocation based on population for training, firefighting equipment, and protective clothing. The County's FY 2024 adopted budget for these funds is \$957,461; however, the Commonwealth's FY 2024

allocation to Arlington County is \$1,074,480, an increase of \$117,019. This appropriation aligns the County's budget with the grantor's final award amount for FY 2024.

- U. **RECOMMENDATION:** Accept and appropriate a total of \$90,829 from the Virginia Department of Social Services (VDSS) (101.374765) to the Department of Human Services Community Living Program (101.53405, \$55,829) and for the Adult Services Program (101.53402, \$35,000).

EXPLANATION: The Virginia Department Social Services awarded additional state funding for State Budget Line 833 "Home based homemaker and companion services" in FY 2024. The funds will be directed to providing home health and companionship services for personal care, light household cleaning, and activities of daily living. The funds will be fully expended in FY 2024.

- V. **RECOMMENDATION:** Accept and appropriate \$25,000 from the Virginia Department of Aging and Rehabilitative Services (DARS) (101.365510) to the Department of Human Services (101.53105) for Area Agency on Aging.

EXPLANATION: The Virginia Department of Aging and Rehabilitative Services awarded additional state funding for the State VICAP allocation in FY 2024. The funds will be directed toward insurance options counseling for additional participants in the program as well as community outreach to targeted Medicaid and Medicare recipients. The funds will be fully expended in FY 2024.

- W. **RECOMMENDATION:** Accept \$4,150 from the Virginia Department of Aging and Rehabilitative Services (DARS) (101.372507) to the Department of Human Services (101.53104) for Area Agency on Aging.

EXPLANATION: The Virginia Department of Aging and Rehabilitative Services awarded additional state funding for the Senior Farmer's Market allocation in FY 2024. The funds will be offset personnel costs for application processing and tracking as well as community outreach to targeted recipients. The funds will be fully expended in FY 2024.

- X. **RECOMMENDATION:** Authorize a 1.0 FTE two-year limited-term grant-funded Behavioral Health Therapist (Licensed) in the Department of Human Services' Behavioral Healthcare Division for jail-based services (101.52341).

EXPLANATION: The Department of Human Services' Behavioral Healthcare Division provides mental health and substance use disorder services to Arlington County residents. The Department submitted a request through the Department of Behavioral Health and Disability Services to re-purpose unspent grant funding (\$324,665) to create a new two-year limited term Behavioral Health Therapist position. The position is projected to be filled in January 2024 for a total cost of \$67,066. The remaining grant's balance at the close of FY 2024 will cover the cost of the position in FY 2025. The position will divert clients with misdemeanor and

some felony charges from the Arlington County Detention Facility to community-based hospitalization. The position will provide hospital discharge services to clients to ensure connection to outpatient services before discharging them from early diversion services. On-going grant funding may be requested to fund the position in FY 2026.

- Y. RECOMMENDATION:** Accept and appropriate \$325,331 in Community Mental Health Services Block Grant (101.374517) to the Department of Human Services (101.52331).

EXPLANATION: The Department of Health and Human Services, Substance Abuse and Mental Health Services Administration (SAMHSA) provided one-time funding of \$325,331. The funds will be used to support the continued implementation of the Coordinated Specialty Care (CSC), a recovery-oriented treatment program for people with first episode psychosis (FEP).

- Z. RECOMMENDATION:** Accept and appropriate \$60,008 in ongoing Permanent Supportive Housing Grant revenue from the Department of Behavioral Health and Developmental Services (DBHDS) (101.364501) for the Department of Human Services (101.52331) and authorize a 0.50 FTE grant-funded Behavioral Health Therapist (Licensed) for outpatient therapy (101.52331).

EXPLANATION: The Department of Human Services' Behavioral Healthcare Division provides mental health and substance use disorder services to Arlington County residents. The Department submitted a request through the Department of Behavioral Health and Disability Services to create a new 0.50 FTE Behavioral Health Therapist position. The position will provide treatment to individuals in the Permanent Supportive Housing program with serious mental illness. On-going grant funding may be requested to fund the position in FY 2025.

- AA. RECOMMENDATION:** Accept and appropriate \$80,000 in one-time STEP-VA funding (System Transformation Excellence and Performance – Ancillary Services) (101.364501) awarded to the Department of Human Services' Behavioral Healthcare Division (101.52321) by the Virginia Department of Behavioral Health and Developmental Services (DBHDS).

EXPLANATION: The Department of Human Services' Behavioral Healthcare Division provides mental health and substance use disorder services to Arlington County residents. The Department received approval of one-time and ongoing grant funding from DBHDS for the enhancement of services that will improve Community Services Board program's ability to comply with ongoing and evolving data sharing and reporting requirements with DBHDS. The ongoing portion was allocated in the FY 2024 adopted budget while the one-time portion was not. This action aligns the adopted budget with the correct total budget allocation.

- BB. RECOMMENDATION:** Accept and appropriate \$195,597 in ongoing grant funds from the Virginia Department of Behavioral Health and Developmental Services

(DBHDS) substance use disorder (SUD) grant funds (101.364501) to the Department of Human Services (101.52341).

EXPLANATION: The total award amount of \$1,360,967 from DBHDS for SUD state grants funds is \$195,597 higher than DHS' FY 2024 adopted budget. Appropriating the additional funding aligns the adopted budget with DBHDS' final award amount. The funds will be used to fund Substance Use Disorder Residential Contracted services in conjunction with the Mental Health program.

- CC. **RECOMMENDATION:** Accept and appropriate \$33,727 in ongoing grant funds from the Virginia Department of Behavioral Health and Developmental Services (DBHDS) Mental Health funds (101.364501) to the Department of Human Services (101.52341).

EXPLANATION: The total award amount of \$1,431,460 from DBHDS for mental health services is \$33,727 higher than DHS' FY 2024 adopted budget. Appropriating the additional funding aligns the adopted budget with DBHDS' final award amount. The funds will be used to fund Mental Health Residential Contracted services in conjunction with the Substance Use Disorder program.

- DD. **RECOMMENDATION:** Appropriate \$256,800 in additional Virginia Quality Birth-5 funds (101.374707) and authorize the creation of a 1.0 FTE permanent grant-funded Administrative Specialist (101.56101).

EXPLANATION: In FY 2023, the County was awarded \$147,692 in Virginia Quality Birth-5 funds and an additional \$256,800 in FY 2024. The Administrative Specialist (\$99,399) will assist with administrative functions required as part of the Virginia Quality Birth to Five (VQB5). This includes working in collaboration with the Child Care Services Supervisor to coordinate all VQB5 activity with publicly funded early childhood programs in Arlington County. The position will also be registering participating program sites, classrooms, and educators in state system (LinkB5), as well as monitoring local CLASS® observations, data entry of scores, and provision of feedback to educators from local CLASS observers. The remaining \$157,401 will be used for contractors who will serve as CLASS observers and operating supplies needed for the program. Starting in FY 2025, DHS will include the grant award in its annual operating base budget.

- EE. **RECOMMENDATION:** Accept and appropriate an additional \$307,147 in Workforce Innovation and Opportunity Act (WIOA) Program grant funds (101.371425) from the Virginia Community College System (VCCS) to the Department of Human Services (101.51131).

EXPLANATION: WIOA, via the VCCS, awarded Arlington a grant in the amount of \$1,095,436 for the Program Year 2023 (Fiscal Year 2024). The final award is \$307,147 above the amount budgeted in the FY 2024 adopted budget. WIOA funding is for Arlington and Alexandria American Job Centers. Grants are awarded every year for a two-year period and unspent funds carryover to the following fiscal

year. Funding is designated for programs' activities including staff, client training, supportive services, and administration.

- FF. RECOMMENDATION:** Accept and appropriate \$228,398 from the U.S. Department of Housing and Urban Development (HUD) (208.372704) to the Department of Human Services (DHS) (208.51181) for Housing Choice Voucher Program (HCVP).

EXPLANATION: The U.S. Department of Housing and Urban Development has awarded the Department of Human Services an additional 15 vouchers and \$228,398 for the Housing Choice Voucher (HCV) Program for FY 2024. The funds will be used to make monthly Housing Assistance Payments (\$217,148) and cover associated Administrative Fees (\$11,250). The HCV Program is the federal government's major program for assisting very low-income families, older adults, and people with disabilities to afford decent, safe, and sanitary housing in the private market. Since housing assistance is provided on behalf of the family or individual, participants can find their own housing including single-family homes, townhouses, and apartments. The participant is free to choose any housing that meets the requirements of the program and is not limited to units located in subsidized housing projects.

- GG. RECOMMENDATION:** Accept and appropriate \$61,924 from Virginia Department of Behavioral Health and Developmental Services (DBHDS) (101.364900) to the Department of Human Services (101.51108) for expansion of Permanent Supportive Housing (PSH). Additionally, authorize the addition of a 0.25 FTE grant-funded position.

EXPLANATION: DHS was awarded \$61,924 in FY 2024 DBHDS one-time restricted state general funds to support the expansion of the Permanent Supportive Housing (PSH) program for adults with serious mental illness (SMI) program. Though initially disbursed as one-time, DBHDS is in the process of converting this funding to ongoing effective in FY 2024. These funds are intended to support the program operating costs approved as a part of the PSH expansion budget as well as unmet program needs, staffing recruitment, and retention initiatives. These funds enable the increase of hours for an Eligibility Worker from a 0.75 FTE to a full-time 1.00 FTE so that they may continue to provide rental subsidy administration to individuals with serious mental illness in the PSH program. The additional ongoing expense and revenue budget will be appropriated in the FY 2025 adopted budget.

- HH. RECOMMENDATION:** Accept and appropriate \$201,937 in Public Health Infrastructure grant funds from Centers for Disease Control and Prevention (CDC) and passed through by the Virginia Department of Health (VDH) (101.374900) to the Department of Human Services (101.55110).

EXPLANATION: The CDC Public Health Infrastructure grant (CDC-RFA-OE22-2203 Strengthening U.S. Public Health Infrastructure, Workforce, and Data Systems) in the amount of \$201,937 is awarded to recruit, support, and train the

public health workforce for a 5-year grant cycle. The period of performance is December 1, 2022 to November 30, 2027. The unspent grant award will be carried over at year end until the grant is fully expended or expires, whichever occurs first.

- II. RECOMMENDATION:** Accept and appropriate \$275,184 in containment funding from Centers for Disease Control and Prevention (CDC) (101.374900) and passed through by the Virginia Department of Health (VDH) to the Department of Human Services (101.55110).

EXPLANATION: The containment fund provides enhancement of COVID-19 epidemiologic services and support for COVID-19 activities outlined in the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Grant. Such activities may include activities related to COVID-19 testing, case investigation and contact tracing, surveillance, containment, and mitigation of COVID-19. The Period of Performance is August 1, 2023 to July 31, 2024, with 1 one-year renewal period if a period of performance extension is awarded.

- JJ. RECOMMENDATION:** Accept \$7,106,792 in Virginia Department of Transportation (VDOT) grant funds and appropriate an additional \$1,177,200 to FY 2024 in CMAQ grant revenues from DRPT (101.364004) to the DES Transportation Division (101.41150).

EXPLANATION: This is an annual request for authorizing the acceptance of grant funds from VDOT, which are used to support the County's Transportation Demand Management (TDM) operating programs. These grants are funded 80 percent from Federal Highway Administration (FHWA) and 20 percent from the Department of Rail and Public Transportation (DRPT). There is no match required by the County. The FY 2024 Adopted Budget appropriated an anticipated \$5,929,592 from this grant. The additional amount of \$1,177,200 needs to be appropriated to FY 2024 based on the grant award.

- KK. RECOMMENDATION:** De-appropriate \$516,202 in expenditure budget for the Department of Environmental Services (101.41103) and lower ART transit revenue by \$516,202 (101.345000) to realign the DES budget to reflect the new ART free-fare campaign.

EXPLANATION: DES modified an existing Northern Virginia Transportation Commission (NVTC) grant to fund a five-month free-fare campaign in Transit. The free fares will apply to ART bus routes paralleling I-66 or connecting with Orange/Silver Line Metrorail stations. The grant funded campaign better reflects post-pandemic needs for transportation demand management and can be measured for effectiveness by the Commuter Choice program. The total grant funds for this program are \$566,202 and were previously appropriated to DES. Of the total, \$50,000 of this will be used for marketing expenditures. The remaining \$516,202 will be used to offset lost ART revenue from offering free fares on these routes. This de-appropriation realigns the DES budget to reflect that the grant funding will primarily be used to offset lost ART revenue rather than for additional expenditures.

LL. RECOMMENDATION: Accept and appropriate an additional \$50,000 from the Commonwealth of Virginia (101.364910) to the Clerk of the Circuit Court (101.20202) for a \$20 per juror increase in the daily jury duty allowance.

EXPLANATION: The Commonwealth of Virginia reimburses the County for the costs of jurors in criminal cases. SB 789 that passed the State Legislature in March 2023 increased the allowance for jury duty from \$30 to \$50 per day. The County's FY 2024 adopted budget for these funds is \$125,000. Assuming the County has 2,500 jurors in FY 2024, a \$20 per juror increase would equate to \$50,000 in additional revenue and expense.

MM. RECOMMENDATION: Authorize the creation of 0.50 Risk Manager FTE and transfer a permanent Risk Manager position and a Claims Analyst position (\$214,429, 1.5 FTE) from Human Resources (101.12103) to the Department of Management and Finance (101.10321).

EXPLANATION: The Risk Management program areas of risk identification and analysis, loss control, property and liability risk financing, and non-workers' compensation claims administration will be managed by DMF. This action transfers 1.5 funded FTEs from HRD to DMF and increases the Risk Manager position from a 0.5 FTE to a 1.0 FTE.

NN. RECOMMENDATION: Appropriate \$283,367 to the Rosslyn Business Improvement District (204.437405.71012) from additional revenue received in FY 2024 (204.310100.71012).

EXPLANATION: The Rosslyn Business Improvement District's (BID) FY 2024 adopted workplan included \$4,545,682 in revenues based on \$5.8 billion of assessed real property values. After the budget was adopted, it was determined that a large property was excluded from the BID calculation. This results in additional funds to the district that may be utilized toward County Board approved service delivery areas of marketing and promotions, public realm improvements, community activities, economic development, operational services, and management and administration.

OO. RECOMMENDATION: Accept and appropriate \$113,750 from the Virginia 9-1-1 Services Board (101.364911) to the Department of Public Safety Communications and Emergency Management (DPSCEM) (101.32030) for an emergency communications personnel recognition grant.

EXPLANATION: The Virginia Public Safety Answering Point (PSAP) Grant Program is offering one-time funding to local jurisdictions allowing them to recognize and retain their Public Safety telecommunicators. This grant is a one-time payment of \$113,750 awarded to Public Safety Telecommunicators within DPSCEM and provides \$2,500 for each full-time position and \$1,250 for each part-time position with no local match requirement.

FY 2023 GENERAL FUND SUMMARY - EXPENDITURES, ENCUMBRANCES & REVISED APPROPRIATION

GENERAL FUND OPERATING (101)	EXPENDITURES (OVER)/UNDER			
	REVISED APPROPRIATION	EXPENDITURES	REVISED APPROPRIATION	FINAL APPROPRIATION
County Board	2,144,058	1,815,270	328,788	1,815,270
County Manager	6,125,761	6,136,346	(10,585)	6,136,346
Management and Finance	10,232,470	9,987,309	245,161	9,987,309
Human Resources	11,277,958	11,123,799	154,159	11,123,799
Technology Services	29,366,454	28,953,272	413,182	28,953,272
County Attorney	4,101,635	3,741,376	360,259	3,741,376
Circuit Court - Judiciary	1,385,656	1,230,337	155,319	1,230,337
Circuit Court	4,413,466	4,111,554	301,912	4,111,554
General District Court	427,471	351,768	75,703	351,768
Juvenile & Domestic Relations Court	7,818,638	6,925,453	893,185	6,925,453
Commonwealth Attorney	6,661,293	5,554,753	1,106,540	5,554,753
Office of the Magistrate	29,986	28,654	1,332	28,654
Office of the Public Defender	386,120	403,540	(17,420)	403,540
Sheriff	49,574,999	50,103,188	(528,189)	50,103,188
Commissioner of Revenue	6,151,275	6,055,127	96,148	6,055,127
Treasurer	7,790,660	7,161,546	629,114	7,161,546
Electoral Board	2,010,345	1,748,237	262,108	1,748,237
Police	80,563,409	76,798,341	3,765,068	76,798,341
Office of Emergency Management	14,769,074	14,409,426	359,648	14,409,426
Fire	75,371,176	77,348,171	(1,976,995)	77,348,171
Environmental Services	118,537,227	112,573,286	5,963,941	112,573,286
Human Services	187,445,865	170,966,283	16,479,582	170,966,283
Libraries	16,827,229	16,213,146	614,083	16,213,146
Economic Development	10,440,360	9,685,556	754,804	9,685,556
Community Planning, Housing & Development	12,918,870	12,218,968	699,902	12,218,968
Parks and Recreation	55,028,416	52,485,423	2,542,993	52,485,423
Subtotal, Operating Departments	721,799,871	688,130,132	33,669,739	688,130,132
Non-Departmental	178,242,755	95,206,979	83,035,776	95,206,979
Debt Service	77,110,907	76,739,051	371,856	76,739,051
Regionals	7,422,026	7,357,910	64,116	7,357,910
Metro	46,622,208	46,622,208	-	46,622,208
Total General Government	1,031,197,767	914,056,279	117,141,488	914,056,279
GENERAL FUND TRANSFERS:				
Donations (199)	2,416,029	2,266,955	149,074	2,266,955
Travel and Tourism Promotion Fund (202)	378,033	246,700	131,333	246,700
Housing and Community Development Fund (206)	-	-	-	-
General Capital Projects (313)	14,503,093	14,503,093	-	14,503,093
Utilities Fund (519)	460,000	460,000	-	460,000
Auto Fund (609)	-	-	-	-
Printing (611)	262,658	262,658	-	262,658
Other Post Employment Benefits (751)	-	70,619	(70,619)	70,619
Schools Operating (880)	619,888,887	539,219,898	80,668,989	539,219,898
Schools Community Activities (882)	-	5,928,166	(5,928,166)	5,928,166
Schools Construction (886)	-	2,656,652	(2,656,652)	2,656,652
Schools Debt Service Fund (888)	-	54,924,661	(54,924,661)	54,924,661
Schools Comprehensive Services Act Fund (889)	-	2,516,915	(2,516,915)	2,516,915
Total Interfund Transfers	637,908,700	623,056,317	14,852,383	623,056,317
Total General Fund Exp and Interfund Transfers	1,669,106,467	1,537,112,596	131,993,871	1,537,112,596

FY 2023 OTHER OPERATING FUNDS - EXPENDITURES/TRANSFERS, ENCUMBRANCES & REVISED APPROPRIATION

	REVISED APPROPRIATION	EXPENDITURES/ TRANSFERS	FINAL APPROPRIATION
BALLSTON QUARTER CDA (201)	3,526,319	3,124,178	3,124,178
TRAVEL AND TOURISM PROMOTION FUND (202)	2,773,626	1,775,557	1,775,557
BALLSTON BUSINESS IMPROVEMENT DISTRICT (203)	1,431,745	1,432,786	1,432,786
ROSSLYN BUSINESS IMPROVEMENT DISTRICT (204)	4,353,756	4,157,805	4,157,805
NATIONAL LANDING BUSINESS IMPROVEMENT DIST. (205)	4,566,084	4,318,652	4,318,652
HOUSING AND COMMUNITY DEVELOPMENT FUND (206)	11,009,379	2,455,260	2,455,260
HOUSING CHOICE VOUCHER (208)	26,275,163	22,455,481	22,455,481
STORMWATER FUND (321)	29,840,217	21,698,502	21,698,502
COLUMBIA PIKE TIF (336)	4,378,701	249,512	249,512
UTILITIES OPERATING FUND (503)	108,108,804	106,577,646	106,577,646
BALLSTON GARAGE (540)	3,591,583	2,333,140	2,333,140
BALLSTON GARAGE - 8th LEVEL (548)	111,383	86,464	86,464
CPHD DEVELOPMENT FUND (570)	26,187,835	24,822,069	24,822,069
AUTOMOTIVE EQUIPMENT FUND (609)	31,620,719	22,400,674	22,400,674
PRINTING (611)	1,961,276	2,240,521	2,240,521
WTE MONITORING GROUP (743)	-	113,251	113,251
OPEB BENEFITS (751)	-	70,619	70,619
IDA - BALLSTON SKATING FACILITY (791)	-	262,530	262,530
IDA SIGNATURE (793)	-	32,360	32,360
TOTAL OTHER FUNDS	259,736,590	220,607,006	220,607,006

Other County Funds Summary

The table on the prior page indicates the budget and actual expenditures in FY 2023 for each of the non-General Fund, non-capital other operating funds. The majority of these funds are legally or policy-restricted in use, or expenditures are limited to the amount of revenues received without any General Fund tax support unless otherwise authorized. Several of these funds support activities and projects that cross fiscal years and have balances that are carried over to fund these multi-year efforts.

Most other County funds were within budget, with the following exceptions:

Printing Fund – FY 2023 expenditures in the Printing Fund were (\$173,271) more than budgeted due to the overages in personnel and rental equipment. FY 2023 revenues in the Printing Fund were \$187,863 less than budgeted.

WTE Monitoring Group Fund, OPEB Benefits Fund, IDA – Ballston Skating Facility Fund, and IDA Signature Fund – FY 2023 expenses were incurred in these funds but not budgeted. WTE and OPEB are both trusts with expenses covered by the trusts. Both the Ballston Skating Facility Fund and the IDA Signature Fund are trust accounts with expenses fully funded by third parties per their loan agreements with the IDA.

All other funds came in under budget. The following highlights significant underexpenditures.

Ballston Quarter CDA – FY 2023 expenses were \$0.4 million less than budgeted due to the timing delay in transfer of FY 2023 Ballston Quarter TIF revenues, which are remitted to the Ballston Quarter CDA to pay debt service. These funds will be transferred in FY 2024.

Travel and Tourism Promotion Fund expenses were \$1.0 million less than budget due to unspent grant funds.

Housing and Community Development Fund – FY 2023 expenditures were \$8.6 million less than budgeted due to unspent entitlement funds, program income funds, and HOME-ARP funds (\$2.6M). The remaining funds will be carried over into FY 2024.

Housing Choice Voucher – FY 2023 expenditures were \$3.8 million less than budgeted due to unspent grant income and fund balance reserves for rental assistance and administrative funding. These funds, which are provided by the U.S. Department of Housing and Urban Development, will be carried forward into future years and applied to the current year's housing subsidy and operational needs. Rental assistance and administrative funding reserves are maintained to ensure the long-term financial health of the program by providing staff the means to address unforeseen changes in the County's rental market or associated operational needs.

Columbia Pike TIF – FY 2023 expenditures were \$4.1 million less than budgeted. Columbia Pike TIF funds are set-aside for eligible affordable housing projects in the district. Because expenses are incurred as projects occur, carryover is larger in years when there are fewer

projects. Unspent funds are carried over into the subsequent fiscal year, and for FY 2024, will be used to offset the debt service costs of preserving affordable housing units at Barcroft.

Utilities Fund – FY 2023 expenditures in the Utilities Fund were \$1.5 million less than budgeted. Savings were primarily in the following areas:

- \$0.8 million at the Water Pollution Control Plant primarily from personnel vacancies (\$0.6 million), contracted services (\$0.3 million), and maintenance supplies (\$0.6 million);
- \$2.0 million in purchased water; and
- \$0.3 million in indirect and overhead charges.
- Costs above budget were realized by Water-Sewer Engineering for utility markings (\$0.6 million), Water Pollution Control Plant chemical expenses (\$0.9 million), and Water Sewer Streets Bureau’s contracted services (\$0.2 million), operating supplies (\$0.2 million), and GASB 87 adjustments (\$0.3 million).

Utilities Fund revenues were \$0.2 million (<1%) lower than budgeted. This shortfall was primarily due to lower water consumption (\$1.3 million) with higher than budgeted miscellaneous revenues (\$0.7 million), Inter-Jurisdictional (IJ) Partner revenues (\$0.2 million), and interest income (\$0.2 million) offsetting those lower revenues. While water consumption was 3% higher than FY 2022 levels, it still remained below budgeted levels due to overall falling household consumption and lingering effects of COVID-19. The IJ Partners pay a pro-rata share of operating expenses for wastewater treatment based on their flow to the Plant. Both Plant expenses and flows at the Plant varied from budgeted levels resulting in a budgetary difference. Finally, interest income was above budgeted levels based on economic conditions.

Stormwater Management Fund

FY 2023 operating and maintenance expenditures in the Stormwater Management Fund were \$1.0 million less than budgeted. Savings were primarily due to personnel vacancies (\$0.6 million) and the accounting treatment of the principal payment of debt service (\$0.3 million). Capital project spending was lower than budgeted (\$4.3 million) due to execution delays. Stormwater Management Fund revenues were \$0.7 million (5%) higher than budgeted. This was primarily due to higher than planned fee revenues (\$0.5 million) and higher violation reimbursements (\$0.2 million).

The Stormwater Management Fund ended FY 2023 with a balance of \$8.5 million to be appropriated into FY 2024; \$4.3 million is attributable to the Operating Fund (Fund 532) and \$4.1 million will be carried over into the Stormwater Capital Projects Fund (Fund 533). Due to the implementation of the Stormwater Utility in FY 2024, the Stormwater Management Fund is now split into two separate funds for Operating and Capital Projects. Operating Fund balances include \$2.6 million for the 90-day operating reserve.

Ballston Garage – The GASB 87 lease standards required our financial statements to show an expense of \$1.3 million for Ballston Garage fund for Levels 1-7 in FY 2023. Actual expenses reflected a reduction of operating costs post-pandemic (\$1.0 million), and deferral of a payment to the County for debt service on the Ballston Quarter CDA bonds. Revenues were lower due to lower parking utilization.

Ballston Garage – The Ballston Garage fund for the 8th Level ended FY 2023 with expenditures \$25k less than budgeted and revenues \$53k more than budgeted. The lower expenditures were

due to the reduction of operating costs, while revenues were higher due to higher than anticipated parking utilization on the eighth level for the skating facility.

CPHD Development Fund – FY 2023 expenditures were \$1.4 million less than budgeted due to personnel savings attributed to vacancies (\$715K) and operating equipment savings (\$740K). Revenue came in \$5.2M below budget due to lower than anticipated permit activity due to the current economic environment.

Automotive Equipment Fund – FY 2023 expenditures in the Automotive Equipment Fund were \$9.2 million less than budgeted. This was primarily due to delays for replacement vehicles that were ordered in FY 2023 but were not received and paid for until FY 2024.

CAPITAL FUNDS
APPROPRIATIONS, EXPENDITURES AND CARRYOVER FOR FISCAL YEAR ENDING JUNE 30, 2023

GENERAL CAPITAL PROGRAM (FUND 313)	REVISED	INTRAFUND	FINAL	TOTAL	GASB	TOTAL
	APPROPRIATION (1)	ADJUSTMENTS (2)(4)	APPROPRIATIONS	EXPENDITURES	ADJUSTMENTS (3)	CARRYOVER
Department of Management & Finance & HR (10302, 10311, 10321, 12203)	375,355	-	375,355	306,938	-	68,417
CABLE TV & Telecommunications (13002)	2,426,243	-	2,426,243	1,458,645	-	967,598
DTS (13003, 13301, 13302, 13303)	24,022,042	-	24,022,042	9,995,742	-	14,026,300
Sheriff (22201, 22301)	1,668,391	-	1,668,391	683,600	-	984,791
Police (31104, 31221, 31233)	4,363,551	-	4,363,551	3,606,417	-	757,134
DPSCFM (32030)	8,603,375	-	8,603,375	948,665	-	7,654,710
Fire (34301, 34401)	5,110,782	-	5,110,782	3,710,605	-	1,400,177
DES - Ballston Public Parking Garage (41172, 41182)	1,932,679	-	1,932,679	-	-	1,932,679
DES - Transportation Non-Grant (43511 - 43528)	38,454,726	-	38,454,726	16,511,641	-	21,943,085
DES - Transportation Grant (43511 - 43528)	31,105,353	(2,871,346)	28,234,007	2,869,508	-	25,364,499
DES - Government Facilities (43563)	9,142,040	-	9,142,040	3,859,231	-	5,509,368
DES - Facilities Maintenance (43564)	12,173,935	-	12,173,935	3,697,680	226,560	8,476,255
DHS - Residential Services and Information Services Non-Grant (541105)	299,854	-	299,854	328,645	-	(28,791)
DHS - Residential Services and Information Services Grant (53208)	681,607	-	681,607	108,948	-	572,659
AED - Public Art (71602)	205,946	-	205,946	11,152	-	194,794
CPHD - Columbia Pike (72106)	834,359	-	834,359	-	-	834,359
CPHD - Neighborhood Conservation (72301, 72302)	634,881	-	634,881	588,637	-	46,244
DPR (80001 - 82002)	19,510,887	-	19,510,887	5,974,481	-	13,536,406
Regionals / Non-Department (91102-7, 91208)	39,045,166	(31,447,444)	7,597,722	1,187,024	-	6,410,698
TOTAL GENERAL CAPITAL PROGRAM	200,591,172	(34,318,790)	166,272,382	55,847,559	226,560	110,651,382

COUNTY BOND, IDA AND UTILITY FUND CAPITAL PROJECTS (FUND 314-340, 519-530)	REVISED	INTRAFUND	FINAL	TOTAL	GASB	TOTAL
	APPROPRIATION	ADJUSTMENTS	APPROPRIATIONS	EXPENDITURES	ADJUSTMENTS	CARRYOVER
STREET AND HIGHWAY (FUND 314)	21,534,714	251,849	21,786,563	13,659,364	-	8,127,199
COMMUNITY CONSERVATION (FUND 316)	8,235,442	152,752	8,388,194	1,890,070	-	6,498,124
GOVERNMENT FACILITY (FUND 317)	3,291,399	-	3,291,399	43,690	-	3,247,709
DTS (13002 & 13003)	45,488	-	45,488	-	-	45,488
DPSCFM (32030)	65,659,370	1,487,537.00	67,146,907	15,276,486	-	51,870,421
DES - Government Facilities (43563)	18,397,625	348,928.00	18,746,553	3,611,145	-	15,135,408
DPR - Parks (80001)	2,000,000	-	2,000,000	-	-	2,000,000
FUND 317 Total	89,393,882	1,836,465	91,230,347	18,931,321	-	72,299,026
STORMWATER MANAGEMENT FUND (FUND 321/532/533) (47220 - 47224)	29,840,217	(933,658)	28,906,559	21,711,559	11,328	7,206,328
STORMWATER MANAGEMENT BOND FUND (FUND 322/534) (47220 - -)	26,871,494	-	26,871,494	6,862,915	-	20,008,579
PARKS AND RECREATION (FUND 324)	33,064,747	734,970	33,799,717	5,906,330	-	27,893,387
TRANSPORTATION Non-Grant - HB2313 - LOCAL FUNDS (FUND 330)	49,516,886	-	49,516,886	14,515,646	-	35,001,240
TRANSPORTATION Grant - HB2313 - LOCAL FUNDS (FUND 330)	24,244,208	(476,189)	23,768,019	10,086,163	-	13,681,856
TRANSPORTATION CAPITAL FUND Non-Grant - C&I (FUND 331)	177,390,282	-	177,390,282	35,425,439	634,367	142,599,210
TRANSPORTATION CAPITAL FUND Grant - C&I (FUND 331)	142,728,191	-	142,728,191	33,966,199	-	108,761,992
METRO (FUND 333)	41,791,320	56,904	41,848,224	41,856,905	-	(8,661)
CRYSTAL CITY/POTOMAC YARD/PENTAGON CITY TIF Non-Grant (FUND 335)	27,779,604	-	27,779,604	2,678,793	-	25,100,811
CRYSTAL CITY/POTOMAC YARD/PENTAGON CITY TIF Grant (FUND 335)	18,715,104	(60,521)	18,664,583	3,397,498	-	15,267,085
IDA BONDS (FUND 340)	16,359,847	558,899	16,918,746	26,085,174	-	16,918,546
UTILITIES - CONSTRUCTION (FUND 519)	70,402,530	-	70,402,530	698,926	-	44,317,356
WATER DISTRIBUTION (FUND 525)	9,448,987	-	9,448,987	698,926	-	8,750,061
WASTE TREATMENT PLANT (FUND 530)	4,745,618	-	4,745,618	4,096,669	-	648,949
TOTAL COUNTY BOND, IDA & UTILITIES CAPITAL	792,062,873	2,131,471	794,194,344	241,768,971	645,695	553,071,067

EXPLANATORY COMMENTS:

- (1) Revised appropriation is current year budget (Paygo) + carryover from previous fiscal year+supplemental appropriations (such as bond sale, interest earned, etc) during the year
- (2) Intrafund Adjustments are funding changes within a fund. No changes can be made between funds without supplemental County Board action. Debt service expenses in bond funds are added back in this column.
- (3) Any net increases due to GASB rules 86 or 97 are reduced from the actual expenditures.
- (4) The adjustments in the transportation funds include reconciliation between local and grant funds as well as de-appropriation of expired grants or grants for completed projects.

Capital Program Area Funds Summary

The tables on the prior pages indicate the budget, expenditures, and balances as of the end of Fiscal Year 2023 for each of the capital funds.

Public and Government Facilities Capital Program Area

Work completed in the Facilities Capital Program Area in FY 2023 includes 1212 Irving Group Home rebuild; 601 Carlin Springs Demolition; Kelly Day Fire Station renovations; Sullivan House upgrades; Fire Stations #2 and #5 heating, ventilation, and air conditioning system (HVAC); and Court Square West Chiller, Boilers and Pumps.

Sources of funding for Facilities capital projects include Government Facility Bond and Pay-As-You-Go (PAYG) funding. Combined balances from these funding sources that are carried into FY 2024 total \$63.8 million. The carryover funds will be used to continue construction of Fire Station #8, Courts Police interior renovations, Arlington Childcare Center interior renovations, and Court Square West roof replacement and concrete garage repairs. Funding will also be used to replace the existing windows and Fire alarm system at 3700 S. Four Mile Run Drive, Bay floors at Fire Stations #1 and #9, and pneumatic control devices with digital for the variable air volume (VAV's) equipment at the Detention facility along with other various ongoing maintenance capital projects.

Local Parks and Recreation Capital Program Area

Parks and Recreation Capital Program Area projects completed in FY 2023 include the renovations at Alcova Heights Park, Marcey Road Park, Towers Park, Tuckahoe Park, Fort Scott Park, Gunston Park, and Madison Manor Park. Additionally, the synthetic turf fields at Wakefield High School, Rocky Run Park, and Barcroft Park were replaced. The fields at Rocky Run and Barcroft Park were put back into service in October 2022, and the field at Wakefield High School was put back into service in January 2023. The Trail and Bridge Modernization Program continues to address a combination of full replacement of trails and milling and repaving to extend the useful life on the County's multipurpose trails with the milling and paving of approximately 11,175 linear feet of trail within the County: Donaldson Run Trail, a portion of the Lubber Run Trail, trails in Glencarlyn Park Trail, the trail in Cherrydale Park, and the entire trail segment of the Four Mile Run Trail in Barcroft Park from George Mason Drive to Walter Reed Drive.

Sources of funding for Park's capital projects include Parks General Obligation Bonds, PAYG, Short-Term Financing, developer or partnership funding, and Crystal City TIF. Combined balances from these funding sources, excluding CC TIF, that are carried into FY 2024 total approximately \$44.1 million. Carryover balances are set aside for Parks land acquisition and Public Space Program, Diamond and Rectangular Field funds, Trail and Bridge Modernization Program, and Parks Capital maintenance and Master Plan projects in various stages of design or construction.

Arlington Neighborhoods Program and Economic Development Capital Program Areas
In FY 2023, Arlington Neighborhoods Program Area capital projects completed include three street improvement and two park projects at a total cost of \$3.3 million. The Arlington Neighborhoods Program active projects portfolio consists of 14 projects, most of which will be either in construction or preparing for construction in FY 2024. Seven of the current projects are expected to be completed by the end of FY 2024.

Information Technology and Equipment Capital Program Area

This category includes enterprise-wide information technology, public safety, and other department specific equipment and technologies. Specific projects that have had significant FY 2023 expenditures include:

Body Worn Camera Project (\$357k), Computer-Aided-Dispatch System (\$425k), Computer replacement (\$2.0 million), Conference Room Audio Visual Upgrades (\$318k), Electronic Health Records System (\$44k), Fire Portable Radios (\$3.6 million), Justice Center Security Upgrades (\$464k), Mobile Data Computers (\$2.9 million), Network and Server refreshment (\$5.3 million), Oracle System Upgrade (\$1.3M), Real-time Tracking/Heart Rate Monitors (\$133k), Radio System Upgrade (\$523k), and the Telephone System Study & Replacement Project (\$204k). Sources of funding include cable television revenue, short-term financing, PAYG funding, and Government Facility bonds. Combined balances to be carried into FY 2024 total \$25.9 million.

Stormwater Management Capital Program Area

Sources of funding for Stormwater capital projects include Stormwater bond fund and the Stormwater Capital Projects Fund balances. Combined balances from these funding sources that are carried into FY 2024 total \$11.0 million.

In FY 2023, major accomplishments were the substantial completion of the Four Mile Run dredging project (\$2.9 million), Cardinal School stormwater detention vault and Lexington Connection (\$15.8 million), property acquisitions to provide overland relief (\$2.0 million), Ballston Pond Wetland rehabilitation project (\$4.2 million), and the Risk Assessment and Management Plan (RAMP) (\$1.3 million).

The balances that are being carried forward into FY 2024 will be used on capital projects in accordance with the County's adopted FY 2023 – FY 2032 CIP. The 2014 Stormwater Master Plan helps to inform the overall program spending.

Utilities Capital Program Area

Sources of funding for Utilities capital projects include Water, Sewer, and Wastewater bond funds, and the Utilities Construction Fund. Combined balances from these funding sources that are carried into FY 2024 total \$42 million.

In FY 2023, major accomplishments include the substantial completion of the Fort Myer Heights watermain improvement project (\$1.5 million) and the 31st St Lot Expansion at the Plant (\$2 million). The Plant also saw various maintenance capital projects progress

(\$1 million). As a result of the Plant's Solids Master Plan adopted by the County Board in July 2018, the first phase of upgrading the solids handling processes began in FY 2019. The 31st St Lot Expansion, a Phase 1 project, reached substantial completion in FY 2023; Additional Phase 1 work continued (\$4.4 million), and planning and scoping continued for phases two and three (\$2.6 million). Additionally, many segments of water mains were replaced or rehabilitated (\$2.6 million), other water mains were cleaned and relined (\$1.5 million), sewer mains were rehabilitated to reduce infiltration and inflow (I&I) (\$2.9 million), and other sewer mains were replaced (\$2.3 million).

The balances that are being carried into FY 2024 will be used on water main replacements (\$6.1 million), large diameter sewer rehabilitations (\$4 million), sewer main replacements and force main rehabilitation (\$1.0 million), gravity transmission water mains (\$1.0 million), water tank rehabilitation (\$0.7 million), pump station improvements (\$1.2 million), water reliability and redundancy (\$1.5 million), and the Spout Run sewer main rehabilitation (\$6.6 million). The Re-Gen suite of projects, which are upgrades to the solids handling processes, continues (\$6.4 million). Other projects at the Plant include maintenance capital (\$2.7 million), technology upgrades and the asset management system replacement project (\$3.0 million), odor control (\$1.3 million), and primary clarifiers (\$1.0 million). Capital projects at the Washington Aqueduct (\$1.2 million) will also be partially funded in FY 2024 from capital balances.

Transportation Capital

In FY 2023, major accomplishments included completion of a number of projects:

- Columbia Pike Arbor Heights Retaining Wall, Columbia Pike Multimodal
- 7th Road South, Neighborhood Complete Streets
- Potomac Yard – Four Mile Run Trail, BIKE Arlington
- Bluemont Junction Trail Safety Improvements, BIKE Arlington
- 15th St South Complete Street between South Eads Street and Richmond Highway, Crystal City, Pentagon City, Potomac Yard Streets
- Ballston Multimodal Improvements, Transit
- Completed intersection rebuild at Route 50 and Henderson Street
- Facilitated rebuild of 7 signals through developers and other projects including the Met Park project, which delivered 3 new signalized locations
- Signals cabinet upgrades at 22 locations
- Dominion Electric Retrofit Project over 75% complete; anticipated completion one year ahead of schedule
- 14 traffic signal battery backup systems installed
- 16 quick build safety improvement projects throughout the County
- Various bus stop improvements throughout the County including 14 stops made ADA compliant, 18 curb ramp improvements, 50 solar light installations, 15 shelter replacements, and 2 shelters added.

Local funding sources for Transportation Capital projects include the Commercial & Industrial Tax (TCF-C&I), TCF-NVTA Local funds, Metro & Transportation Bond funds, Crystal City/Potomac Yard/Pentagon City Tax Increment Funds (TIF), PAYG, and

developer contributions. Combined balance from these funding sources that are carried into FY 2024 total \$233 million and will be primarily used for the following categories:

- The Columbia Pike Multimodal Program balance of about \$82.5 million will fund the construction of remaining segments including South Wakefield Street to South Oakland Street, South Oak Street to South Orme Street, and South Garfield to South Quinn Street. Construction is underway on almost all remaining segments.
- The Transit program's balance of \$30.4 million will continue the funding of major projects, with the FY 2023 carryover amount listed in parenthesis: Ballston-MU Metro Station West Entrance (\$4.5 million), Pentagon City Metro Station Second Elevator (\$3.8 million), Columbia Pike Transit Stations (\$3.3 million), ART O&M Facility (\$3.3 million), Crystal City Metro East Entrance (\$3.3 million), Court House Elevator (\$3.1 million), Bus Bay Expansion East Falls Church Metro Station (\$2.4 million), ART Fleet Equipment and Replacement (\$3.4 million), ART Fleet Expansion (\$1.3 million), and Off-Vehicle Fare Collection (\$1.3 million).
- The Transportation Engineering and Operations program balance of \$17.5 million will be used for traffic signal projects (\$9.8 million) on various intersections and streets including Glebe Road and Arlington Ridge Road, Glebe Road and Chesterbrook Road, South Carlin Springs Road (3rd Street South and 6th Street South), East Falls Church Streets, Williamsburg Boulevard and Westmoreland Street, Wilson Boulevard and Patrick Henry Drive, and Arlington Boulevard and Montague Street (pedestrian signal and facilities); \$2.6 million for improvements in the streetlight program for various locations in the County; \$1.6 million for the Streets Safety Improvement program; \$1.4 million for Intelligent Transportation System program improvements; \$1.3 million for ongoing traffic asset and data management programs, including crash analysis and traffic counts needed to complete other work throughout the County (including Vision Zero); and \$0.6 million for parking.
- Crystal City/Pentagon City/Potomac Yard Street Program's balance of \$22.1 million is programmed to fund various projects including improvements along 15th Street South/Clark-Bell Realignment, 12th Street and along Eads Street, 18th Street South from South Eads Street to South Fern Street, 23rd Street South from Richmond Highway to Crystal Drive, safety and accessibility improvements along Crystal Drive, and Crystal City to DCA Multimodal Connection.
- Rosslyn-Ballston Arterial Street Improvement Program's balance of \$12.1 million will be used for multimodal improvements along Wilson Boulevard and for Washington Boulevard & 13th Street Improvements.
- Other Complete Streets Program balances of \$18.7 million will be used for Neighborhood Complete Streets Program projects (\$2.2 million), Army Navy Drive Complete Street (\$0.6 million), and \$15.7 million for various improvements outside major corridors such as Phase 2 of the South Walter Reed Drive Complete Street Improvements (5th Street South to Columbia Pike), North Sycamore Street Improvements, Military Road/ Nelly Custis Drive intersection, Four Mile Run Valley Area Plan Improvements, and South Arlington Ridge Road and South Lynn Street.

- The WalkArlington and BikeArlington program balances total \$7.3 million. This funding will be used to complete various small scale safety improvements at intersections along the Rosslyn-Ballston corridor, Lorcom Lane sidewalk from North Oakland to North 24th Road, North Ohio Street sidewalks from 12th Road North to 14th Road North, and Arlington Boulevard Trail along Fairfax Drive in Rosslyn.
- Bridge Renovation funds of \$11.4 million will be used to complete the renovation work on the West Glebe Road bridge and will also be used to fund the Arlington Ridge / Mount Vernon bridge and the Shirlington Road Bridge, as well as for maintenance capital work on bridges throughout Arlington County.
- \$2.6 million of TIF carryover will be used for Crystal City parks and open spaces projects.
- The capital reserve carryover is \$4.2 million.

Funding for Transportation Capital projects also includes federal, state, and regional sources from which the program seeks reimbursement. These include FY 2022 carryover balances as well as various new federal, state, and regional funds that were appropriated during FY 2023 as they were approved and accepted by the County Board. Combined federal, state, and regional funding sources that are carried into FY 2024 total \$162 million and will be used for the following categories.

- \$92.8 million of federal, state, and regional funding will continue to advance major Transit projects, including the ART Operations & Maintenance Facility, the Transitway Extension to Pentagon City, Ballston-MU Metrorail Station West Entrance, East Falls Church Bus Bay Expansion, Transitway Extension to Potomac Avenue, and Crystal City Metro East Entrance.
- Federal and state funding of \$19.0 million will be used to rebuild the Arlington Ridge Road bridge and upgrade the Shirlington Road bridge with widened sidewalks and a two-way bike facility.
- Federal, state, and regional funding of \$18.3 million will fund various Transportation Engineering and Operations projects including ITS corridor enhancements to Washington Boulevard, Langston Boulevard, and Glebe Road, as well as signal upgrades in East Falls Church, and implementation of demand-based parking. As part of the ITS projects, several intersections will be upgraded including Chain Bridge Road and Glebe Road.
- Crystal City, Pentagon City, Potomac Yard Streets Program available federal and regional funding of \$12.6 million will fund the Crystal City to DCA Multimodal Connection and the 15th Street South and South Clark-Bell Street realignment.
- Complete Streets federal, state, and regional funds of \$11.3 million will fund the Army Navy Drive project and various improvements outside major corridors.
- Regional funding of \$8.1 million for the Columbia Pike Streets Program will fund improvements within the Columbia Pike Multimodal Program from South Oak Street to South Orme Street.

Several grants are being de-obligated. The largest de-appropriation relates to regional funding on the Boundary Channel project being constructed by VDOT as they will recoup the funds directly from NVTVA. Another de-appropriation is on the Bus-Only

HOV Lane on Langston Boulevard as the project has been cancelled and will be rescope with future improvements stemming from the Plan Langston Boulevard Initiative. Most of the other de-appropriations reflect remaining balances on completed projects.

FY 2023 CARRYOVER FUNDING ALLOCATIONS

FUND / DEPARTMENT / PROJECT	EXPENDITURES	REVENUES	NET CARRY	FTEs
General Fund:				
Arlington Economic Development				
Grant: NEA NESG	130,000	130,000	-	
Arts Equity Grants	90,000	-	90,000	
2700 S. Nelson Arts Programming	85,000	-	85,000	
Tech Talent Program Grant Match	60,000	-	60,000	
subtotal	365,000	130,000	235,000	
Commonwealth Attorney's Office				
Grant: DOJ Smart Prosecution	303,594	303,594	-	
Seized Assets	23,233	-	23,233	
subtotal	326,827	303,594	23,233	
County Board Office				
Digitize VHS & Microfilm	30,024	-	30,024	
subtotal	30,024	-	30,024	
County Manager's Office				
Independent Police Auditor Non-Personnel	40,000	-	40,000	
subtotal	40,000	-	40,000	
Department of Technology Services				
Microsoft Enterprise Agreement	50,000	-	50,000	
Dominion & Verizon Pole Attachments	250,000	-	250,000	
subtotal	300,000	-	300,000	
Circuit Court Judiciary				
Bar Association Grant	519	-	519	
subtotal	519	-	519	
Juvenile and Domestic Relations Court				
Reconciliation of Maplewood Credits	10,899	-	10,899	
subtotal	10,899	-	10,899	
Public Defender				
Increased Supplemental Pay Based on State Budget	57,218	-	57,218	
subtotal	57,218	-	57,218	
Department of Environmental Services				
Commuter Store Grants & Fees	562,686	-	562,686	
Grant: Shared Mobility Devices	402,174	-	402,174	
Grant: ACCS TDM	421,267	-	421,267	
Grant: NVTC I-66, TDM Outreach, Phase4 100%	566,202	-	566,202	
Signage for the Stop for Pedestrian Mandate	200,000	-	200,000	
ART Return to Transit Marketing Program	78,607	-	78,607	
Real Estate Filing System Digitization	102,118	-	102,118	
Solid Waste Management Plan/Zero Waste	144,180	-	144,180	
CEP Initiatives	124,125	-	124,125	
Reconciliation of Maplewood Credits	679,373	-	679,373	
Trades Compression Pay	384,640	-	384,640	
subtotal	3,665,372	-	3,665,372	
Department of Human Services				
Grant: BHD - Diversion First Project (SOF2103)	257,081	257,081	-	
Grant: BHD - Mental Health Forensic Discharge Planning (SOF3112)	324,665	324,665	-	
Grant: BHD - Not Guilty By Reason of Insanity (SOF3113)	4,260	4,260	-	
Grant: BHD - One Time Forensic Discharge Planning (SOF3116)	13,377	13,377	-	
Grant: BHD - STEP VA Ancillary Services (SOF3136)	10,926	10,926	-	
Grant: BHD - STEP VA Veterans (SOF3138)	164,869	164,869	-	
Grant: BHD - STEP VA Outpatient (SOF3139)	66,488	75,169	(8,681)	

FUND / DEPARTMENT / PROJECT	EXPENDITURES	REVENUES	NET CARRY	FTEs
Grant: BHD - System Transformation Excellence and Performance (STEP-VA) (SOF3142)	389,761	389,761	-	
Grant: BHD - VA State Pharmacy (SOF3148/3150)	765,530	767,346	(1,816)	
Grant: BHD - DCJS Crisis Intervention Training (SOF3152)	125,222	125,496	(274)	
Grant: BHD - Behavioral Health Docket (SOF3154)	3,724	3,724	-	
Grant: BHD - Permanent Supportive Housing (SOF3159)	15,382	16,790	(1,408)	
Grant: BHD - Medication Assisted Treatment (SOF3201)	27,056	27,466	(410)	
Grant: BHD - One Time Jail Diversion Funds (SOF3304)	21,130	21,130	-	
Grant: BHD - First Episode Psychosis (SOF4052)	90,009	90,009	-	
Grant: BHD - CSB IT Infrastructure State and Local Recovery (SOF4054)	130,000	130,000	-	
Grant: BHD - Substance Abuse and Mental Health Services Administration (SAMSHA) - MOST (SOF4066)	340,182	340,182	-	
Grant: BHD - Department of Justice (SOF4075)	471,646	482,835	(11,189)	
Grant: BHD - Virginia Recovery Initiative Systems Transformation Project (SOF4107)	239,152	239,152	-	
Grant: BHD - Substance Use Disorder State and Local Recovery Workforce Grant (SOF4109)	34,037	34,037	-	
Grant: BHD - Federal Women and Children (SOF4304)	29,761	29,761	-	
Grant: CFSD - CSB Non Mandated Mental Health (SOFM310)	20,879	20,879	-	
Grant: CFSD - Mental Health Outpatient (SOF3308)	-	32,111	(32,111)	
Grant: CFSD - Kinship Navigator (SOFKRSH)	14,101	14,101	-	
Grant: CFSD - Virginia Tobacco Settlement Funds (SOFVTSF)	101,095	101,095	-	
Grant: CFSD - Substance Abuse Prevention (SOF620)	100,804	100,804	-	
Grant: CFSD - STEP VA Family Support (SOF3141)	259,036	259,036	-	
Grant: CFSD - Gambling Prevention (SOF3309)	54,121	54,121	-	
Grant: CFSD - Same Day Access (SOF3142)	138,896	138,896	-	
Grant: DO - Kresge Foundation (SOFKR20)	133,926	135,163	(1,237)	
Grant: EID - Virginia Covid Homelessness Emergency Response Program (SOFCHRP)	7,802	7,802	-	
Grant: EID - HUD CoC Project Planning (SOFHUDE)	86,000	86,000	-	
Grant: EID - CSB Permanent Supportive Housing (SOF3159)	1,167,333	1,167,333	-	
Grant: EID - Workforce Innovation and Opportunity Act (Program Year 2022) for FY 2023 and FY 2024 (SOFWIOA)	805,278	805,278	-	
Grant: EID - Workforce Innovation and Opportunity Act National Dislocated Worker Grant (SOFNDWG)	94,460	94,460	-	
Grant: PHD - COVID-19 Vaccination Effort (SOF4335)	1,062,801	1,062,801	-	
Grant: PHD - Parent-Infant Education (PIE) Part C (SOF4337)	144,919	144,919	-	
Grant: PHD - National Association of County and City Health Officials (NACCHO) Medical Reserve Corp (SOFNACC)	12,043	12,043	-	
Grant: ADSD - Geriatric Federal Block Grant for Serious Mental Illness (SOF4104)	17,445	14,531	2,914	
Grant: ADSD - Regional Older Adult Faculty MH Support Team (RAFT) Dementia Services (SOF3301)	536,202	536,202	-	
Grant: ADSD - Area Agency on Aging (AAA) Dept for Aging and Rehabilitative Services (DARS) American Rescue Plan (SOFARPL)	366,542	366,542	-	
Back-to-Work	254,047	-	254,047	
Childcare Initiative	75,000	-	75,000	
Reconciliation of Maplewood Credits	397,596	-	397,596	
Bonuses	150,000	-	150,000	
subtotal	9,524,584	8,702,153	822,431	
Department of Community Planning, Housing & Development				
Historical Preservation Grants	300,000	-	300,000	
Historic & Cultural Resource Plan Update	8,175	-	8,175	
subtotal	308,175	-	308,175	
Libraries				
Reconciliation of Maplewood Credits	121,393	-	121,393	
Consultant Services - Future of Libraries	50,000	-	50,000	
subtotal	171,393	-	171,393	
Department of Parks & Recreation				
PO Encumbrance	258,981	-	258,981	
Reconciliation of Maplewood Credits	651,189	-	651,189	
Trades Compression Pay	226,208	-	226,208	
subtotal	1,136,378	-	1,136,378	

FUND / DEPARTMENT / PROJECT	EXPENDITURES	REVENUES	NET CARRY	FTEs
Fire Department				
Grant: FEMA Assistance to Firefighters Grant (AFG)	139,953	139,953	-	
Grant: VA Fire Programs Aid to Localities Grant	316,588	-	316,588	
GRANT: Port Security	53,399	53,399	-	
PO Encumbrance	53,198	-	53,198	
Recruit class	1,230,192	-	1,230,192	
Match for Port Security Grant to Purchase a Rescue Boat	41,801	-	41,801	
Reconciliation of Maplewood Credits	140,686	-	140,686	
Professional Standards Training	150,000	-	150,000	
subtotal	2,125,817	193,352	1,932,465	
Department of Public Safety Communications and Emergency Management				
Emergency Communications Center Chairs	60,000	-	60,000	
subtotal	60,000	-	60,000	
Police Department				
Grant: DMV 2023 Grant	17,886	17,886	-	
Grant: DOJ JAG FY 2022 Grant	27,700	27,700	-	
Seized Assets	1,987,156	-	1,987,156	
Operations Equipment	158,262	-	158,262	
PO Encumbrance	14,957	-	14,957	
Drone Platforms and Training	296,000	-	296,000	
Reconciliation of Maplewood Credits	2,071	-	2,071	
Trades Compression Pay	72,840	-	72,840	
Hiring Incentives	130,000	-	130,000	
Camera Technology	79,979	-	79,979	
subtotal	2,786,851	45,586	2,741,265	
Sheriff's Office				
Grant: SCAAP Carryover	178,008	178,008	-	
Grant: DMV Grant	3,656	3,656	-	
Operations Equipment	44,772	-	44,772	
PO Encumbrance	15,677	-	15,677	
Premium Pay - Back Pay	33,973	-	33,973	
Contracted Security Guards	160,000	-	160,000	
Independent Medical Personnel	102,500	-	102,500	1.0
1.75 OT for 2nd shift worked	205,451	-	205,451	
Reconciliation of Maplewood Credits	291,837	-	291,837	
MAT Program Implementation	85,000	-	85,000	
Bonus for Jail Staff	620,000	-	620,000	
subtotal	1,740,874	181,664	1,559,210	1.0
Non-Departmental				
Master Lease Commitments	10,169,568	-	10,169,568	
Restricted Lease Repayment Set-aside	477,582	-	477,582	
E-Summons - Fine Revenue to PAYG	(76,870)	-	(76,870)	
Field Fund Reconciliation - Revenue to PAYG	62,965	-	62,965	
Childcare Initiative - Transfer to PAYG	5,000,000	-	5,000,000	
Granicus Replacement - Transfer to PAYG	301,854	-	301,854	
Land Acquisition - Transfer to PAYG	5,000,000	-	5,000,000	
JBG Dark Fiber	2,800,000	-	2,800,000	
Transfer to APS - reimbursement of pandemic supplies	309,804	-	309,804	
Stormwater Relief Program - Transfer to Stormwater	145,000	-	145,000	
Langston Blvd. Study	96,930	-	96,930	
Forestry and Natural Resources Management Plan (FNRP)	114,726	-	114,726	
Tree Canopy Study	150,000	-	150,000	
Disparity Study	380,830	-	380,830	
CEP Action Fund	976,500	-	976,500	
Sheriff Facility Projects	92,333	-	92,333	
Public Safety Data Review	200,000	-	200,000	
Deer Management Assessment	52,008	-	52,008	
Broadband Study	123,175	-	123,175	
EMS Simulation Room	54,000	-	54,000	
TischlerBise - fiscal study	16,270	-	16,270	
Development Services Fee Study	60,000	-	60,000	
Equity Demonstration Project	150,000	-	150,000	
Warehouse Operations	85,000	-	85,000	

FUND / DEPARTMENT / PROJECT	EXPENDITURES	REVENUES	NET CARRY	FTEs
Development Fund Contingent	2,000,000	-	2,000,000	
Barcroft Debt Buydown	15,000,000	-	15,000,000	
Contingent for Teen Programming	500,000	-	500,000	
subtotal	44,241,675	-	44,241,675	
Regionals				
Northern Virginia Criminal Justice Academy	54,814	-	54,814	
subtotal	54,814	-	54,814	
GENERAL FUND TOTAL	66,946,420	9,556,349	57,390,071	1.0
HOUSING CHOICE VOUCHER FUND TOTAL	3,394,035	3,394,035	-	
PAYG Fund:				
E-Summons - Fine Revenue to PAYG	(76,870)	(76,870)	-	
Field Fund Reconciliation - Revenue to PAYG	62,965	62,965	-	
Childcare Initiative - Transfer to PAYG	5,000,000	5,000,000	-	
Granicus Replacement - Transfer to PAYG	301,854	301,854	-	
Land Acquisition - Transfer to PAYG	5,000,000	5,000,000	-	
PAYG FUND TOTAL	10,287,949	10,287,949	-	
Stormwater Operating Fund:				
Stormwater Relief Program - Transfer from G.F.	145,000	145,000	-	
STORMWATER OPERATING FUND TOTAL	145,000	145,000	-	
Automotive Equipment Fund:				
Vehicle replacement: schools (carryover)	1,379,481	-	1,379,481	
Vehicle replacement: county (carryover)	9,821,457	-	9,821,457	
Vehicle replacement: county (new)	31,305	31,305	-	
AUTOMOTIVE EQUIPMENT FUND TOTAL	11,232,243	31,305	11,200,938	
VTCA ARPA Grant	1,164,257	1,164,257	-	
Fund balance carryover	16,203	16,203	-	
TRAVEL & TOURISM FUND TOTAL	1,180,460	1,180,460	-	
COLUMBIA PIKE TIF	4,165,045	4,165,045	-	
BALLSTON QUARTER TIF	1,161,587	1,161,587	-	
TOTAL OTHER FUNDS:	31,566,319	20,365,381	11,200,938	-
GRAND TOTAL ALL FUNDS:	98,512,739	29,921,730	68,591,009	1.0