



FUND DESCRIPTIONS

GENERAL FUND

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

ENTERPRISE FUNDS

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

Utilities Fund

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

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

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

Ballston Public Parking Garage Funds

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

INTERNAL SERVICE FUNDS

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

Automotive Equipment Fund

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

Printing Fund

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

SPECIAL REVENUE FUNDS

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

Ballston Quarter Tax Increment Financing Area (TIF) Fund

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

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

Travel and Tourism Promotion Fund

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

Ballston Business Improvement District (BID) Fund

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

Rosslyn Business Improvement District (BID) Fund

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

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

National Landing Business Improvement District (BID) Fund

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

Housing and Community Development Fund

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

Housing Choice Voucher Fund

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

Columbia Pike Tax Increment Financing (TIF) Fund

This fund accounts for a portion of the incremental real estate tax revenue generated by properties within the Columbia Pike Neighborhoods Special Revitalization District and the Columbia Pike Special Revitalization District. Funds are used to support affordable housing initiatives within these boundaries needed to mitigate the impact of redevelopment along Columbia Pike. The County Board approved the establishment of the financing mechanism and fund in December 2013 with a real estate assessment tax base value established as of January 1, 2014. In the adopted FY 2018 budget, the County Board adjusted the TIF's baseline to the CY 2018 assessed value. The fund is jointly managed by the Departments of Management and Finance and Community Planning, Housing, and Development.

CAPITAL PROJECTS FUNDS

Stormwater Management Fund

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

Transportation Capital Fund

This fund accounts for the tax revenue from a commercial real estate transportation district established at the end of CY 2007. Beginning in FY 2014, this fund also accounts for the local 30% share of the new tax and fee revenues implemented as part of HB 2313. The tax revenue provides

a dedicated funding stream to support transportation infrastructure projects throughout the County. Effective July 1, 2013 with the passage of HB 2313, any decrease in the commercial real estate tax rate will result in an equivalent revenue decrease allocated to the County through the Northern Virginia Transportation Authority (NVTA). The Fund also provides the flexibility to leverage outside funding sources as opportunities arise. The Transportation Capital Fund is managed by the Department of Environmental Services.

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

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

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

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

General Obligation (GO) Bond Funds

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

Short-term Financing

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

SCHOOL FUNDS

School Operating Fund

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

School Comprehensive Services Act Fund

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

School Debt Service Fund

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

School Food and Nutrition Services Fund

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

School Grants and Restricted Programs Fund

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

School Capital Projects Fund

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

Community Activities Fund

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

FY 2023 PROPOSED BUDGET SUMMARY
FUND DESCRIPTIONS

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

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

EXPENDITURE SUMMARY (ALL FUNDS)

(Figures in Millions of Dollars)

	FY 2021 Actuals	FY 2022 Adopted	FY 2023 Proposed	% Change '22 Adopted to '23 Proposed
COUNTY GOVERNMENT				
Operating Expenses	\$688.9	\$730.3	\$767.7	5.1%
Capital Outlay	9.3	5.9	8.6	44.3%
Debt Service	66.5	73.6	77.1	4.8%
Other Post Employment Benefits (OPEB) ¹	20.1	17.9	16.5	-7.8%
Contingents ⁷	27.2	35.4	24.2	-31.5%
Subtotal	811.9	863.1	894.1	3.6%
OTHER FUNDS³				
Ballston Quarter Tax Increment Financing	2.1	1.9	2.0	5.8%
Travel & Tourism Promotion	0.5	1.1	2.5	128.0%
Ballston Business Improvement District	1.5	1.5	1.4	-2.7%
Rosslyn Business Improvement District	4.0	4.2	4.4	3.4%
National Landing Business Improvement District	4.6	4.6	4.6	-
Community Development	6.7	2.8	2.8	-
Housing Choice Voucher Program	21.0	21.1	22.8	8.3%
General Capital - PAYG ²	57.6	16.4	41.3	151.8%
Stormwater Management	13.5	15.1	15.9	5.7%
Transportation Capital ²	38.8	34.0	34.2	0.6%
Crystal City Tax Increment Financing ²	5.9	4.3	4.6	6.6%
Columbia Pike Tax Increment Financing	0.03	0.6	1.5	131.4%
Utilities (including Utilities capital)	121.1	132.1	135.1	2.3%
Ballston Parking Garage ⁴	2.1	3.2	3.7	14.4%
CPHD Development	21.1	23.9	26.2	9.4%
Automotive Equipment	25.7	21.3	21.7	1.6%
Printing	2.7	2.1	2.0	-7.0%
Subtotal	329.1	290.3	326.7	12.5%
Less Transfers to Other Funds	(10.5)	(6.8)	(9.3)	36.7%
Less Other Fund Transfers ⁵	(20.3)	(19.0)	(19.5)	2.6%
COUNTY GOVERNMENT SUBTOTAL	1,110.2	1,127.6	1,192.0	5.7%
SCHOOL BOARD ⁶				
School Operating Fund	531.1	586.9	TBD	-
School Comprehensive Services (CSA)	5.4	4.4	TBD	-
School Debt Service	54.8	58.4	TBD	-
School Capital Projects	2.0	4.2	TBD	-
School Food Services Fund	9.5	10.2	TBD	-
School Grants and Restricted Programs	17.4	17.1	TBD	-
Community Activities Fund	13.3	20.5	TBD	-
School Board Subtotal	633.5	701.6	-	-100%
TOTAL COUNTY GOVERNMENT AND SCHOOL BOARD	\$ 1,743.7	\$ 1,829.1	\$ 1,192.0	-34.8%

¹ Other Post Employment Benefits (OPEB) includes Pay-As-You-Go retiree health and life insurance, and transfer to the OPEB Trust Fund.

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

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

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

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

⁶ The FY 2023 School Board budget will be updated after the preliminary Superintendent's Proposed Budget is presented on February 24, 2022.

⁷ Contingents include housing and Covid-19 response efforts. The COVID-19 response includes only those costs charged directly to a County-wide account in FY 2021; many other costs were spread throughout department operations and are included in County Services above. In FY 2022 Adopted and FY 2023 Proposed, COVID-19 Response includes the budget for the COVID Contingent.

Numbers may not add due to rounding.

ALL FUNDS REVENUE AND EXPENDITURE DETAIL - FY 2023 PROPOSED BUDGET

	General Fund	Ballston Quarter Tax Increment Financing Fund	Travel and Tourism Promotion Fund	Ballston Business Improvement District	Rosslyn Business Improvement District	National Landing Business Improvement District	Community Development Fund	Housing Choice Voucher Program	Pay-As-You-Go Capital Projects
EXPENDITURES BY CATEGORY									
Personnel Services	\$322,222,432	-	\$570,743	-	-	-	\$391,579	\$962,347	-
Employee Benefits	148,394,954	-	214,625	-	-	-	137,727	403,727	-
Contractual Services	177,550,114	\$2,039,119	1,706,693	\$1,403,110	\$4,265,484	\$4,474,762	-	260,234	-
Internal Services ¹	15,500,945	-	7,972	-	-	-	-	17,226	-
Other Charges ²	666,649,872	-	-	28,635	87,051	91,322	307,454	21,191,360	-
Materials and Supplies	11,241,760	-	3,000	-	-	-	-	6,000	-
Capital Outlay	4,321,049	-	-	-	-	-	-	-	\$28,642,285
Other Uses of Funds ³	131,628,313	-	-	-	-	-	1,963,476	-	12,650,902
Intra-County Charges for Services	(7,428,146)	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$1,470,081,293	\$2,039,119	\$2,503,033	\$1,431,745	\$4,352,535	\$4,566,084	\$2,800,236	\$22,840,894	\$41,293,187
REVENUES BY CATEGORY									
Local Taxes	\$1,199,781,472	\$2,039,119	\$825,000	\$1,431,745	\$4,352,535	\$4,566,084	-	-	-
Licenses, Permits and Fees	13,846,368	-	-	-	-	-	-	-	-
Fines & Forfeitures, Use of Money & Property	21,025,128	-	-	-	-	-	-	\$8,500	-
Outside Charges for Services	65,090,095	-	-	-	-	-	-	-	-
Miscellaneous Revenue	2,268,704	-	-	-	-	-	-	10,000	-
Commonwealth of Virginia	84,448,275	-	1,300,000	-	-	-	-	-	-
Federal Government	34,825,291	-	-	-	-	-	\$2,800,236	22,899,961	-
Other Revenue ⁴	39,823,985	-	-	-	-	-	-	-	\$32,743,187
Transfers from Other Funds	8,971,975	-	378,033	-	-	-	-	-	8,550,000
TOTAL REVENUES	\$1,470,081,293	\$2,039,119	\$2,503,033	\$1,431,745	\$4,352,535	\$4,566,084	\$2,800,236	\$22,918,461	\$41,293,187

NOTES:

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

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

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

⁴ Other Revenue primarily includes prior year fund balance

⁵ Expenses do not include utilization of fund balance for FY 2023. Refer to fund narrative for total expenditures.

ALL FUNDS REVENUE AND EXPENDITURE DETAIL - FY 2023 PROPOSED BUDGET

	Stormwater Management Fund	Transportation Capital Fund	Crystal City Tax Increment Financing Fund ⁵	Columbia Pike Tax Increment Financing Fund	Utilities Fund	Utilities Capital	Ballston Public Parking Garage	Ballston Public Pkg Garage - 8th Level	CPHD Development Fund	Automotive Equipment Fund	Printing Fund
EXPENDITURES BY CATEGORY											
Personnel Services	\$4,403,477	\$2,216,436	\$221,996	-	\$21,030,182	-	-	-	\$12,357,024	\$4,778,504	\$380,494
Employee Benefits	1,837,210	247,103	87,406	-	7,799,047	-	-	-	4,341,486	1,948,353	235,348
Contractual Services	2,714,044	417,787	1,500	-	21,082,986	-	\$1,893,658	\$54,295	5,490,282	1,349,851	1,120,760
Internal Services ¹	1,924,170	6,969	-	-	8,516,168	-	-	-	3,074,034	37,200	8,468
Other Charges ²	132,099	4,542,741	-	\$1,453,260	15,295,000	-	922,780	27,428	41,806	130,000	-
Materials and Supplies	97,805	3,000	500	-	7,307,492	-	169,900	29,660	104,806	1,800,771	190,000
Capital Outlay	3,884,323	26,801,831	4,288,758	-	284,078	\$27,010,000	-	-	778,397	9,318,853	26,206
Other Uses of Funds ³	935,500	-	-	-	28,079,660	-	605,245	-	-	2,317,794	-
Intra-County Charges for Services	-	-	-	-	(1,285,809)	-	-	-	-	-	-
TOTAL EXPENDITURES	\$15,928,628	\$34,235,867	\$4,600,160	\$1,453,260	\$108,108,804	\$27,010,000	\$3,591,583	\$111,383	\$26,187,835	\$21,681,326	\$1,961,276
REVENUES BY CATEGORY											
Local Taxes	\$14,557,128	\$24,657,374	\$4,600,160	\$1,453,260	-	-	-	-	-	-	-
Licenses, Permits and Fees	-	-	-	-	-	-	-	-	\$22,517,242	-	-
Fines & Forfeitures, Use of Money & Property	-	-	-	-	\$138,120	\$350,000	-	-	-	\$300,000	-
Outside Charges for Services	1,371,500	-	-	-	107,786,164	11,265,000	\$3,180,115	\$194,380	5,994	18,820,801	\$1,698,618
Miscellaneous Revenue	-	9,578,493	-	-	184,520	-	-	-	44,764	445,500	-
Commonwealth of Virginia	-	-	-	-	-	-	-	-	-	-	-
Federal Government	-	-	-	-	-	-	-	-	-	-	-
Other Revenue ⁴	-	-	-	-	-	-	411,468	-	-	2,317,794	-
Transfers from Other Funds	-	-	-	-	-	15,395,000	-	-	-	275,025	262,658
TOTAL REVENUES	\$15,928,628	\$34,235,867	\$4,600,160	\$1,453,260	\$108,108,804	\$27,010,000	\$3,591,583	\$194,380	22,568,000	\$22,159,120	\$1,961,276

NOTES:

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

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

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

⁴ Other Revenue primarily includes prior year fund balance

⁵ Expenses do not include utilization of fund balance for FY 2023. Refer to fund narrative for total expenditures.

GENERAL FUND SUMMARY

(Figures in Millions of Dollars)

	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	% Change '22 Adopted to '23 Proposed
EXPENDITURES				
County Services ¹	\$641.1	\$683.7	\$721.1	5.5%
Metro Operations	47.8	46.6	46.6	-
County Debt Service	66.5	73.6	77.1	4.8%
Other Post Employment Benefits (OPEB) ²	20.1	17.9	16.5	-7.8%
Contingents				
COVID-19 Response ³	27.2	19.2	8.0	-58.4%
Affordable Housing Investment Fund (AHIF) ⁴	-	16.2	16.2	-
Subtotal County Services	802.6	857.1	885.6	3.3%
Capital	9.3	5.9	8.6	44.3%
Subtotal County	811.9	863.1	894.1	3.6%
Schools Transfer (ongoing)	500.7	527.1	563.9	7.0%
Schools Transfer (one-time)	-	2.8	12.1	328.2%
Subtotal Schools	500.7	529.9	576.0	8.7%
TOTAL EXPENDITURES	\$1,312.6	\$1,393.0	\$1,470.1	5.5%
REVENUES				
Real Estate Tax	\$811.1	\$804.2	\$852.2	6.0%
Personal Property Tax	121.0	118.1	125.5	6.3%
BPOL Tax	75.6	72.5	78.0	7.6%
Sales Tax	38.9	43.8	45.0	2.7%
Transient Tax	5.7	10.0	16.5	65.0%
Utility Tax	16.2	17.2	17.2	-
Meals Tax	26.7	31.5	39.0	23.9%
Communications Sales Tax	5.7	6.1	5.8	-5.7%
Other Local Taxes	19.1	18.1	20.7	14.2%
Subtotal Taxes	1,120.0	1,121.5	1,199.8	7.0%
Licenses, Permits and Fees	13.0	12.5	13.8	10.4%
Fines, Interest and Other	12.9	39.4	21.0	-46.7%
Charges for Services	46.1	63.8	65.1	2.0%
Miscellaneous	50.4	11.1	11.2	1.4%
Revenue from State	80.4	79.2	84.4	6.6%
Revenue from Federal Government	53.1	39.0	34.8	-10.7%
Subtotal Other	256.0	245.1	230.5	-6.0%
Total Revenue (excluding Fund Balance)	1,376.0	1,366.6	1,430.3	4.7%
Prior Year Fund Balance	133.6	26.4	39.8	50.8%
TOTAL REVENUES & FUND BALANCE	\$1,509.6	\$1,393.0	\$1,470.1	5.5%

Numbers may not add due to rounding.

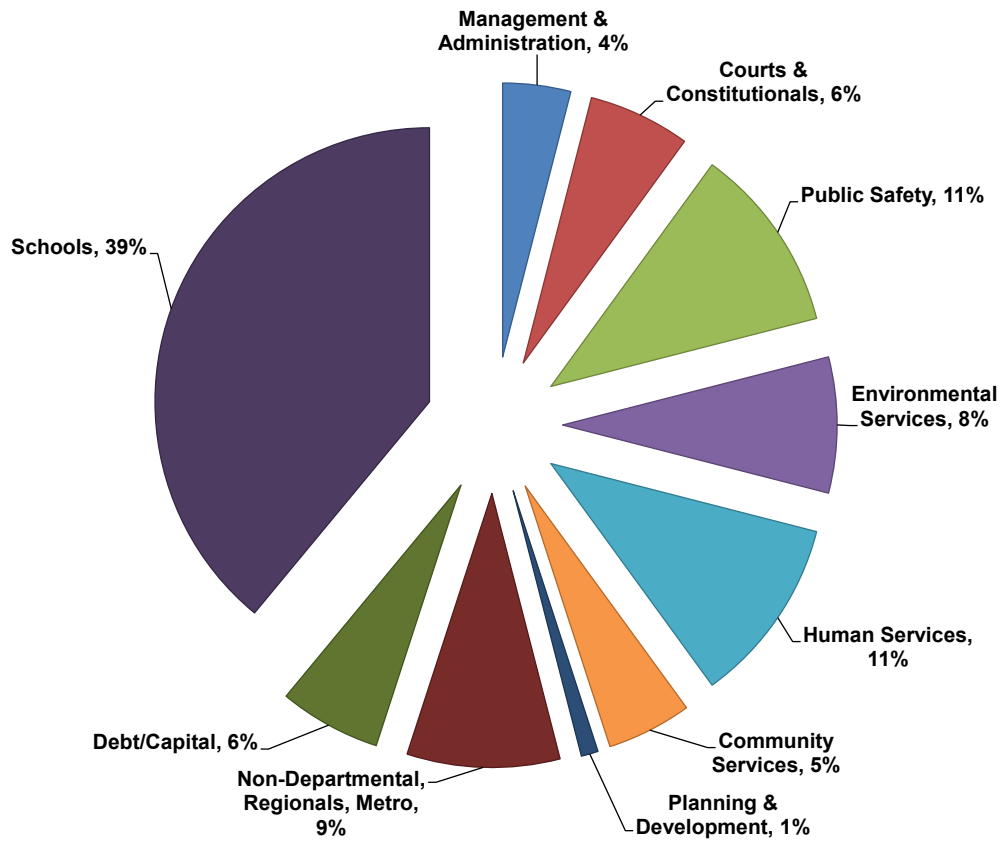
¹ Includes General Fund transfers to other operating funds.

² Includes Pay-As-You-Go retiree health and life insurance, and transfer to the OPEB Trust Fund.

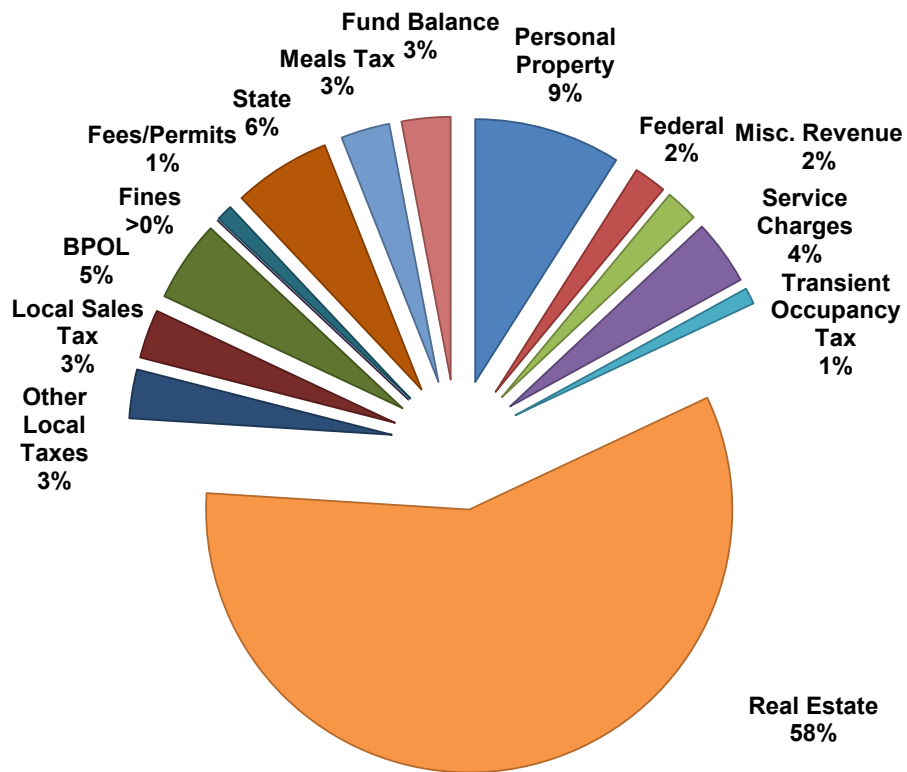
³ COVID-19 Response includes only those costs charged directly to a County-wide account in FY 2021; many other costs were spread throughout department operations and are included in County Services above. In FY 2022 Adopted and FY 2023 Proposed, COVID-19 Response includes the budget for the COVID Contingent.

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

FY 2023 Proposed Budget General Fund Expenditures



FY 2023 Proposed Budget General Fund Revenues



COUNTY GOVERNMENT SUMMARY

	FY 2021 Adopted FTEs	FY 2022 Adopted FTEs	FY 2023 Proposed FTEs	FY 2021 Actual Expense	FY 2022 Adopted Expense	FY 2023 Proposed Expense
GENERAL FUND						
County Board	10.00	10.00	10.00	\$1,637,299	\$1,647,110	\$1,869,575
County Manager	31.00	31.00	34.00	4,969,190	5,285,643	5,783,358
Management and Finance	59.50	60.50	65.50	8,509,283	8,821,699	10,035,769
Technology Services	85.00	90.00	91.00	26,336,532	26,804,333	28,986,900
Human Resources	53.00	54.18	56.88	9,587,817	10,267,515	11,073,766
County Attorney	16.00	18.00	20.00	3,160,392	3,676,928	4,062,992
Circuit Court Judiciary	10.30	10.30	10.30	1,246,916	1,292,628	1,329,250
Clerk of the Circuit Court	29.00	33.50	33.50	3,615,714	3,924,565	4,093,296
General District Court	1.00	1.00	1.00	343,081	410,721	423,266
Juvenile and Domestic Relations Court	60.30	59.30	60.30	6,724,375	7,375,354	7,649,424
Commonwealth's Attorney	38.00	42.00	47.00	4,457,250	5,246,727	5,838,300
Office of the Magistrate	-	-	-	28,861	29,986	29,986
Office of the Public Defender	-	-	-	165,804	336,310	386,120
Sheriff	296.00	297.00	298.00	46,294,060	45,394,888	46,727,059
Commissioner of Revenue	53.00	53.00	53.00	5,705,839	5,958,479	6,020,539
Treasurer	62.66	62.66	62.66	6,573,176	7,487,664	7,649,200
Electoral Board	9.80	9.80	9.80	2,103,311	1,895,762	1,986,825
Public Safety Comms. & Emergency Mgmt.	75.50	74.50	75.50	14,044,644	13,499,472	14,510,576
Police	481.00	490.00	492.00	71,085,018	72,607,864	74,490,793
Fire	359.00	374.00	374.00	64,666,797	67,701,216	69,925,600
Environmental Services	404.50	399.50	407.75	101,837,787	108,156,680	113,163,633
Human Services	714.62	733.12	767.67	143,077,533	159,189,172	170,015,380
Libraries	130.67	130.67	140.19	12,861,819	14,975,725	15,932,913
Economic Development	50.90	51.90	52.10	8,605,409	8,917,852	9,750,476
Community Planning, Housing & Devel.	82.50	81.00	82.60	11,112,174	11,551,945	11,944,216
Parks and Recreation	368.66	404.24	414.43	35,489,121	49,912,920	52,280,030
Non-Departmental/Other	-	-	-	86,703,430	86,637,230	77,722,527
Debt Service	-	-	-	66,481,412	73,564,710	77,110,907
Regionals/Contributions	-	-	-	6,186,038	7,060,129	7,392,026
Metro	-	-	-	47,808,764	46,622,208	46,622,208
SUBTOTAL FOR FUND	3,481.91	3,571.17	3,659.18	801,418,846	856,253,435	884,806,910
TRANSFERS TO OTHER FUNDS						
Travel & Tourism Promotion				246,700	597,884	378,033
Automotive Equipment				494,796	33,000	121,323
Printing				246,382	254,979	262,658
Trust & Agency				106,250	-	-
Other Post Employment Benefits Trust				57,589	-	-
SUBTOTAL				1,151,717	885,863	762,014
Schools Transfer				500,696,676	529,914,260	575,962,369
General Capital Projects				9,299,317	5,925,133	8,550,000
TOTAL TRANSFERS TO OTHER FUNDS				511,147,709	536,725,256	585,274,383
GENERAL FUND TOTAL	3,481.91	3,571.17	3,659.18	\$1,312,566,555	\$1,392,978,691	\$1,470,081,293
OTHER FUNDS - OPERATING AND CAPITAL						
Ballston Quarter Tax Increment Financing	-	-	-	\$2,087,226	\$1,928,165	\$2,039,119
Travel & Tourism Promotion	7.00	7.00	7.00	549,240	1,097,884	2,503,033
Ballston Business Improvement District	-	-	-	1,530,477	1,471,612	1,431,745
Rosslyn Business Improvement District	-	-	-	3,967,651	4,208,809	4,352,535
National Landing Business Improvement Dist.	-	-	-	4,614,017	4,570,394	4,566,084
Community Development	4.50	4.50	4.50	6,720,156	2,800,236	2,800,236
Housing Choice Voucher Program	11.60	12.00	13.00	21,001,637	21,083,385	22,840,894
General Capital - PAYG	-	-	-	57,646,766	16,399,848	41,293,187
Stormwater Management	47.00	47.00	50.50	13,541,415	15,065,702	15,928,628
Transportation Capital ¹	29.00	34.00	41.00	38,756,217	34,036,489	34,235,867
Crystal City Tax Increment Financing ¹	7.00	7.00	6.50	5,888,341	4,316,559	4,600,160
Columbia Pike Tax Increment Financing	-	-	-	32,200	627,960	1,453,260
Utilities	253.95	255.95	255.95	99,009,998	106,038,756	108,108,804
Utility Capital	-	-	-	22,089,399	26,065,000	27,010,000
Ballston Public Parking Garage	-	-	-	2,059,212	3,147,233	3,591,583
Ballston Public Parking Garage - 8th Level	-	-	-	81,219	90,112	111,383
CPHD Development	113.00	116.00	132.00	21,121,854	23,941,561	26,187,835
Automotive Equipment	60.00	58.00	58.00	25,654,023	21,342,484	21,681,326
Printing	8.00	8.00	8.00	2,731,384	2,109,979	1,961,276
TOTAL OTHER FUNDS	541.05	549.45	576.45	329,082,433	290,342,168	326,696,955
LESS GENERAL FUND TRANSFERS				(511,147,709)	(536,725,256)	(585,274,383)
LESS OTHER FUND TRANSFERS ²				(20,268,958)	(19,041,146)	(19,533,749)
TOTAL COUNTY GOVERNMENT	4,022.96	4,120.62	4,235.63	\$1,110,232,320	\$1,127,554,457	\$1,191,970,116

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

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

EXPENDITURE COMPARISON

	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	% Increase '22 Adopted to '23 Proposed
GENERAL ADMINISTRATION				
County Board	\$1,637,299	\$1,647,110	\$1,869,575	13.5%
County Manager	4,969,190	5,285,643	5,783,358	9.4%
Management and Finance	8,509,283	8,821,699	10,035,769	13.8%
Technology Services	26,336,532	26,804,333	28,986,900	8.1%
Human Resources	9,587,817	10,267,515	11,073,766	7.9%
County Attorney	3,160,392	3,676,928	4,062,992	10.5%
Subtotal: General Administration	54,200,512	56,503,228	61,812,360	9.4%
COURTS AND CONSTITUTIONALS				
Circuit Court	1,246,916	1,292,628	1,329,250	2.8%
Clerk of the Circuit Court	3,615,714	3,924,565	4,093,296	4.3%
General District Court	343,081	410,721	423,266	3.1%
Juvenile and Domestic Relations Court	6,724,375	7,375,354	7,649,424	3.7%
Commonwealth's Attorney	4,457,250	5,246,727	5,838,300	11.3%
Office of the Magistrate	28,861	29,986	29,986	-
Office of the Public Defender	165,804	336,310	386,120	14.8%
Sheriff	46,294,060	45,394,888	46,727,059	2.9%
Commissioner of Revenue	5,705,839	5,958,479	6,020,539	1.0%
Treasurer	6,573,176	7,487,664	7,649,200	2.2%
Electoral Board	2,103,311	1,895,762	1,986,825	4.8%
Subtotal: Courts and Constitutionals	77,258,387	79,353,084	82,133,265	3.5%
PUBLIC SAFETY				
Public Safety Comms. & Emergency Mgmt.	14,044,644	13,499,472	14,510,576	7.5%
Police	71,085,018	72,607,864	74,490,793	2.6%
Fire	64,666,797	67,701,216	69,925,600	3.3%
Subtotal: Public Safety	149,796,458	153,808,552	158,926,969	3.3%
ENVIRONMENTAL SERVICES	101,837,787	108,156,680	113,163,633	4.6%
HUMAN SERVICES	143,077,533	159,189,172	170,015,380	6.8%
COMMUNITY SERVICES				
Libraries	12,861,819	14,975,725	15,932,913	6.4%
Parks and Recreation	35,489,121	49,912,920	52,280,030	4.7%
Subtotal: Community Services	48,350,940	64,888,645	68,212,943	5.1%
PLANNING AND DEVELOPMENT				
Economic Development	8,605,409	8,917,852	9,750,476	9.3%
Community Planning, Housing & Devel.	11,112,174	11,551,945	11,944,216	3.4%
Subtotal: Planning and Development	19,717,584	20,469,797	21,694,692	6.0%
OTHER				
Non-Departmental/Other	86,703,430	86,637,230	77,722,527	-10.3%
Debt Service	66,481,412	73,564,710	77,110,907	4.8%
Regionals/Contributions	6,186,038	7,060,129	7,392,026	4.7%
Metro	47,808,764	46,622,208	46,622,208	-
Subtotal: Other	207,179,645	213,884,277	208,847,668	-2.4%
TOTAL GENERAL FUND OPERATIONS	\$801,418,846	\$856,253,435	\$884,806,910	3.3%
OTHER FUNDS - OPERATING & CAPITAL				
Ballston Quarter Tax Increment Financing	2,087,226	1,928,165	2,039,119	5.8%
Travel & Tourism Promotion	549,240	1,097,884	2,503,033	128.0%
Ballston Business Improvement District	1,530,477	1,471,612	1,431,745	-2.7%
Rosslyn Business Improvement District	3,967,651	4,208,809	4,352,535	3.4%
National Landing Business Improvement District	4,614,017	4,570,394	4,566,084	-
Community Development	6,720,156	2,800,236	2,800,236	-
Housing Choice Voucher Program	21,001,637	21,083,385	22,840,894	8.3%
General Capital - PAYG	57,646,766	16,399,848	41,293,187	151.8%
Stormwater Management	13,541,415	15,065,702	15,928,628	5.7%
Transportation Capital	38,756,217	34,036,489	34,235,867	0.6%
Crystal City Tax Increment Financing	5,888,341	4,316,559	4,600,160	6.6%
Columbia Pike Tax Increment Financing	32,200	627,960	1,453,260	131.4%
Utilities	99,009,998	106,038,756	108,108,804	2.0%
Utilities Capital	22,089,399	26,065,000	27,010,000	3.6%
Ballston Public Parking Garage	2,059,212	3,147,233	3,591,583	14.1%
Ballston Public Parking Garage - 8th Level	81,219	90,112	111,383	23.6%
CPHD Development	21,121,854	23,941,561	26,187,835	9.4%
Automotive Equipment	25,654,023	21,342,484	21,681,326	1.6%
Printing	2,731,384	2,109,979	1,961,276	-7.0%
TOTAL OTHER FUNDS	\$329,082,433	\$290,342,168	\$326,696,955	-11.8%
Less Other Fund Transfers ^[1]	(20,268,958)	(19,041,146)	(19,533,749)	2.6%
TOTAL COUNTY REQUIREMENTS	\$1,110,232,320	\$1,127,554,457	\$1,191,970,116	1.6%

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

FY 2023 PROPOSED BUDGET POSITION CHANGES

This table details the added and eliminated full-time equivalent positions (FTEs) in the FY 2023 Proposed Budget.
Interdepartmental reorganizations are shown as transfers.

	FTE Changes: FY 2022 Adopted to FY 2023 Proposed
GENERAL FUND	
County Manager's Office	
<i>Added three positions for the Independent Police Auditor</i>	3.00
Total County Manager's Office	3.00
Department of Management & Finance	
<i>Added three positions for prevailing wage administration and living wage administration support</i>	3.00
Add a Commercial Real Estate Appraiser	1.00
Add an Accounts Payable position	1.00
Total Department of Management & Finance	5.00
Department of Technology Services	
Add a Cybersecurity Engineer	1.00
Total Department of Technology Services	1.00
Human Resources	
<i>Added a Senior Human Resources Specialist position</i>	1.00
Add a Senior IT Analyst	0.50
Add a Collective Bargaining position	1.00
Increase an existing Staff Administration/Management Specialist position (Benefits & Wellness Services)	0.20
Total Human Resources	2.70
County Attorney	
Add an Attorney position for collective bargaining legal services	1.00
Add a Legal Administrative Specialist position for collective bargaining legal services	1.00
Total County Attorney	2.00
Juvenile and Domestic Relations Court	
<i>Added a grant coordinator position for the Safe Havens program</i>	1.00
Total Juvenile and Domestic Relations Court	1.00
Commonwealth Attorney	
Add two attorneys and three paralegals for the body worn camera program	5.00
Total Commonwealth Attorney	5.00
Sheriff	
<i>Added a Senior Management Analyst position for inmate care contract management and oversight</i>	1.00
Total Sheriff	1.00
Public Safety Communications & Emergency Management	
<i>Added an ARPA funded Emergency Management Specialist II position to support the county-wide COVID emergency logistics program</i>	1.00
Total Public Safety Communications & Emergency Management	1.00
Police	
<i>Add a Deputy Chief position to oversee the new Community Engagement Division</i>	1.00
Add an Administrative Technician II position for the photo speed camera program	1.00
Reclassify two vacant Service Assistant IV positions to public safety wellness coordinators	-
Total Police	2.00

**FTE Changes:
FY 2022 Adopted to
FY 2023 Proposed**

Department of Environmental Services (DES)

<i>Added an ARPA funded Transit Management Analyst</i>	1.00
<i>Eliminated two vacant custodian positions in FY 2022 who retired part-way through the fiscal year</i>	(2.00)
Add a Project Manager for the AIRE program	1.00
Add an Associate Environmental Management Specialist for the AIRE program	1.00
Add a Facility Project Specialist	1.00
Add a Vision Zero Program Manager	1.00
Add a Technology Support Specialist	1.00
Add a GIS Analyst	1.00
Add a Transit Facilities Project Specialist	1.00
Add a Construction Management Specialist	1.00
Add a Permit Processing Specialist I	1.00
Add temporary staffing in the Solid Waste Bureau for enhanced bus shelter cleaning	0.25
Total Department of Environmental Services	8.25

Department of Human Services (DHS)

<i>Added a grant-funded Management Analyst for data integration efforts (Director's Office)</i>	1.00
<i>Added a grant-funded Senior Management Analyst for expanding Permanent Supportive Housing (EID)</i>	1.00
<i>Added a grant-funded Eligibility Worker for expanding Permanent Supportive Housing (EID)</i>	0.25
<i>Added a grant-funded Human Services Specialist for expanding Permanent Supportive Housing (EID)</i>	1.00
<i>Added a grant-funded Eligibility Worker for the Energy Assistance Program (EID)</i>	0.80
<i>Added a grant-funded Employment Services Specialist for the Workforce Development Program (EID)</i>	1.00
<i>Added a grant-funded Infant Development Specialist for the Parent Infant Education Program (PHD)</i>	1.00
<i>Added a grant-funded Behavioral Health Specialist for STEP-VA Veteran Programs (BHD)</i>	1.00
<i>Added a grant-funded Emergency Services Behavioral Health Therapist (BHD)</i>	1.00
<i>Added a grant-funded Psychiatrist for the First Episode Psychosis Program (BHD)</i>	0.188
<i>Added a grant-funded Psychiatrist for outpatient mental health services (BHD)</i>	0.063
<i>Added a grant-funded Behavioral Health Specialist for expanding Permanent Supportive Housing (BHD)</i>	1.00
<i>Added a grant-funded Behavioral Health Therapist for outpatient mental health services (BHD)</i>	1.00
<i>Added a grant-funded Peer Recovery Specialist for outpatient mental health services (BHD)</i>	0.50
<i>Added a grant-funded Behavioral Health Therapist for the First Episode Psychosis Program (BHD)</i>	1.00
<i>Added a grant-funded Behavioral Health Therapist for the Forensic Case Management Program (BHD)</i>	0.25
<i>Added a grant-funded Peer Recovery Specialist for the STEP-VA Program (CFSD)</i>	1.00
<i>Added a grant-funded Human Services Clinician for the Arlington Adult Day Program (ADSD)</i>	0.50
<i>Added additional staffing for the ARPA funded Crisis Intervention Center (BHD)</i>	16.00
<i>Added an ARPA funded position for homeless services equity and engagement (EID)</i>	1.00
<i>Added an ARPA funded Marcus Alert Program Coordinator (BHD)</i>	1.00
<i>Added an ARPA funded human services emergency management position (Director's Office)</i>	1.00
Add a Human Services Clinician for the Adult Protective Services Program (ADSD)	1.00
Add a Behavioral Health Therapist for the Intensive Care Coordination Program (CFSD)	1.00
Reclass a temporary position (0.60 FTE) into a permanent one (CFSD)	-
Total Department of Human Services	34.55

Libraries

<i>Added hours to an existing Library Page position</i>	0.02
Add the following positions as part of the libraries' restructured staffing model:	
Central Library: Add a Library Page (1.00 FTE), Library Assistants (2.00 FTEs), a Library Associate (0.50 FTE), and a Senior Librarian (1.00 FTE)	4.50
Add Library Assistants at Shirlington (1.00 FTE), Columbia Pike (1.00 FTE), Aurora Hills (1.00 FTE), and Westover (1.00 FTE)	4.00
Add a Children's Librarian at Bozman Library	1.00
Total Libraries	9.52

Economic Development

<i>Added hours to an existing Cultural Affairs position</i>	0.20
Total Economic Development	0.20

**FTE Changes:
FY 2022 Adopted to
FY 2023 Proposed**

Community Planning, Housing and Development

Add a Communications Specialist II position	1.00
Increase an existing Management Analyst position	0.10
Increase an existing Associate Planner	0.50
Total Community Development, Housing and Development	1.60

Parks and Recreation

<i>Added ARPA funding for Gunston Preschool Expansion positions (Youth Services)</i>	3.26
<i>Added ARPA funding for TREK Mobile Program temporary positions</i>	0.13
Add an Assistant Facility Manager for Lubber Run Community Center	1.00
Add a Customer Service Representative for Lubber Run Community Center	1.00
Add a Trades Manager/Leader I for athletic field maintenance	1.00
Add a Trades Worker III for athletic field maintenance	1.00
Convert temporary staffing funding for a permanent Administrative Assistant IV position (Youth Services)	1.00
Convert 0.70 temporary staffing to permanent positions for Lubber Run Year-Round Preschool: add a Recreation Supervisor (Play School) (0.75 FTE) and an Early Childhood Assistant (0.75 FTE)	0.80
Add a Plumber position for Parks and Natural Resources Facilities Maintenance operations	1.00
Total Parks and Recreation	10.19

NET POSITION CHANGES: GENERAL FUND

88.01

OTHER FUNDS

Travel and Tourism

Restore funding for a previously frozen Destination Sales Manager position (1.00 FTE)	-
Total Travel and Tourism	-

Housing Choice Voucher

<i>Added an Administrative Technician II position</i>	1.00
Total Housing Choice Voucher	1.00

Stormwater

Add a Civil Engineer	1.00
Add administrative personnel for implementation of the stormwater utility	2.50
Total Stormwater	3.50

Transportation Capital

<i>Added a Project Manager for Street Safety Improvements – Vision Zero</i>	1.00
<i>Added a Construction Manager for Signals and Street Safety Improvements</i>	1.00
<i>Added a Principal Planner for project scoping and prioritization</i>	1.00
<i>Added a Capital Program Manager for oversight of larger, externally coordinated projects</i>	1.00
<i>Added a Transit Project Manager to support Metrorail station expansions</i>	1.00
<i>Added a Fleet Replacement Specialist</i>	1.00
<i>Added a Procurement Officer for transportation contracts</i>	1.00
Total Transportation Capital	7.00

Crystal City Tax Increment Financing

Technical adjustment to align authorized FTE count with actual staffing levels	(0.50)
Total Crystal City Tax Increment Financing Fund	(0.50)

**FTE Changes:
FY 2022 Adopted to
FY 2023 Proposed**

CPHD Development Fund

Eliminate a Technology Manager position	(1.00)
Add the following positions for permitting services:	
Policy, Research, and Information Management: Add a permanent Administrative Specialist (1.00 FTE) and a temporary Administrative Technician (1.00 FTE)	2.00
Construction Permit Administration Services: Add a permanent Administrative Assistant (1.00 FTE), a permanent Code Enforcement Inspector (1.00 FTE), a temporary Permit Processing Specialist (1.00 FTE), and a temporary Code Enforcement Inspector (1.00 FTE)	4.00
Construction Field Inspection Services: Add permanent Mechanical Inspectors (2.00 FTEs), a permanent Electrical Inspector (1.00 FTE), a permanent Fire Inspector (1.00 FTE), a permanent Building Inspector (1.00 FTE), and a temporary Plumbing Inspector (1.00 FTE)	6.00
Counter Services: Add temporary Customer Experience Staff Receptionists (2.00 FTEs) and a temporary Zoning Technician (1.00 FTE)	3.00
Construction Plan Review Services: Add a temporary Commercial Building Plan Reviewer (1.00 FTE)	1.00
Zoning Plan Review: Add a temporary Zoning Technician (1.00 FTE)	1.00
Total CPHD Development Fund	16.00

NET POSITION CHANGES: OTHER FUNDS	27.00
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NET POSITION CHANGES: ALL FUNDS	115.01
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Compensation

	ALL FUNDS		GENERAL FUND	
	FY 2023 Proposed	Percent of Total	FY 2023 Proposed	Percent of Total
Pay (Salaries)	\$369,535,214	68.50%	\$322,222,432	67.93%
Retirement	79,235,139	14.69%	70,774,637	14.92%
FICA	25,231,447	4.68%	22,105,951	4.66%
Health Insurance - Employees	39,203,274	7.27%	33,679,349	7.10%
Health/Life Insurance - Retirees	11,400,000	2.11%	11,400,000	2.40%
Life Insurance - Employees	550,886	0.10%	477,190	0.10%
Commuting & Transportation	2,689,697	0.50%	2,293,688	0.48%
Tuition Reimbursement	325,500	0.06%	325,500	0.07%
Unemployment/Short-Term Disability	280,000	0.05%	280,000	0.06%
Workers Compensation	4,200,000	0.78%	4,200,000	0.89%
Transfer to OPEB Trust Fund	5,100,000	0.95%	5,100,000	1.08%
Miscellaneous	1,708,341	0.32%	1,458,640	0.31%
Total	\$539,459,498	100%	\$474,317,386	100%

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

Pay Enhancements – FY 2004 to FY 2023

The following provides a history of key pay enhancements.

Fiscal Year	COLA/Market Pay Adjustment	Other Changes
FY 2023		<ul style="list-style-type: none"> ▪ 4.25% merit increase for General employees and 6.50% for uniformed public safety employees ▪ 3.0% increase to the minimum and maximum of each grade/range ▪ \$1.5 million for the first year of a multi-year effort to address pay compression ▪ \$1,600 (gross) one-time bonus ▪ Increase several premium pays in Police including Patrol Field Training Officer premium from \$1.34 to \$3.00 per hour, Civil Disturbance Unit premium from \$0.30 to \$0.75 per hour, and SWAT premium from \$0.60 to \$1.00 per hour.
FY 2022	<i>1% effective January 1, 2022</i>	<ul style="list-style-type: none"> ▪ <i>Additional 1% market adjustment effective January 1, 2022 approved at close-out of FY 2021</i> ▪ <i>\$450 (net) one-time bonus approved at close-out of FY 2021</i> ▪ 1% merit increases included ▪ \$900 (net) one-time bonus ▪ 5.0% increase to the minimum and maximum of each pay range for general employees ▪ 1.0% increase to the minimum and maximum of each pay range for public safety employees ▪ Lowest base pay rate / living wage increasing to \$17.00/hour from \$15.00/hour for all permanent and temporary employees, excluding student assistants ▪ Increase dependent care match from \$1,000 to \$1,500 ▪ Increase Live Where You Work benefit ▪ Increase paid parental leave from 6 to 8 weeks ▪ Increase volunteer leave from 8 to 16 hours, allowing 50% outside of Arlington ▪ Increase maximum tuition reimbursement from \$1,900 to \$2,200 per year ▪ Add Juneteenth Day as a paid holiday
FY 2021	None	<ul style="list-style-type: none"> ▪ No compensation increases ▪ Increased paid parental leave from 4 to 6 weeks ▪ Increase dependent care match from \$500 to \$1,000 ▪ Increased vacation leave accrual for new/recent hires from 13 days to 16.25 days ▪ Add a one-time Election Day holiday ▪ Eliminate Presidents Day holiday and add a floating holiday ▪ Introduction of a Consumer Driven Health Plan

COMPENSATION SUMMARY

Fiscal Year	COLA/Market Pay Adjustment	Other Changes
FY 2020	None	<ul style="list-style-type: none"> ▪ Merit increases included ▪ 2.0% increase to the minimum and maximum of each pay range ▪ Increased public safety compensation in Fire, Police and Sheriff by 5.5% as part of the continued implementation of the maintenance study completed in FY 2018. ▪ Expansion of dental plan options ▪ Introduction of a voluntary, employee paid, long term disability insurance plan
FY 2019	None	<ul style="list-style-type: none"> ▪ Merit increases included ▪ 1.0% increase to the minimum and maximum of each grade/range ▪ Increased public safety compensation in Fire, Police and Sheriff as part of the first-year of a five-year classification and maintenance study for all job classes in the County. ▪ Lowest base pay rate / living wage increasing to \$15.00/hour from \$14.50/hour for all permanent and temporary employees, excluding student assistants ▪ Added Adoption Assistance (\$5,000/child) ▪ Increased volunteer leave from 4 hours to 8 hours ▪ Increased location pay from \$80/month to \$110/month for uniformed Sheriff and Police positions
FY 2018	None	<ul style="list-style-type: none"> ▪ Merit increases included ▪ Increasing Transit Subsidy by \$50 per month ▪ Implementing a Dependent Care Flexible Spending Account (FSA) employer match of \$500 per employee
FY 2017	None	<ul style="list-style-type: none"> ▪ Merit increases included ▪ 1.75% increase to the maximum of each grade/range and implementation of open pay ranges ▪ Lowest base pay rate increasing to \$14.50/hour from \$13.13/hour for all permanent employees ▪ Eliminating steps 2 & 3 ▪ Implementing a Commercial Driver's License (CDL) bonus program ▪ Increasing New Parent Leave from 2 weeks to 4 weeks
FY 2016	None	<ul style="list-style-type: none"> ▪ Merit/step increases included
FY 2015	1.00% for Step 19 employees	<ul style="list-style-type: none"> ▪ Merit/step increases included ▪ Added extra Christmas and New Year's holidays, CY 2014 only, due to timing of the holidays
FY 2014	None	<ul style="list-style-type: none"> ▪ Merit/step increases included ▪ Eliminate 1 County Holiday (Columbus Day)

COMPENSATION SUMMARY

Fiscal Year	COLA/Market Pay Adjustment	Other Changes
FY 2013	None	<ul style="list-style-type: none"> ▪ Added Step 19, dropped Step 1 ▪ Added Christmas Eve and New Year’s Eve holidays, CY 2012 only, due to timing of the holidays ▪ Merit/step increases included ▪ Living wage increased to \$13.13 per hour
FY 2012	None	<ul style="list-style-type: none"> ▪ 1% One-time lump sum payment for employees at step 18 ▪ Merit/step increases included
FY 2011	None	<ul style="list-style-type: none"> ▪ Merit/step increases restored ▪ 2% one-time lump sum payment for employees at step 18 ▪ Increased County-provided life insurance to one times salary, eliminating \$50,000 cap ▪ One-day furlough for all employees [NOTE: the furlough day was cancelled through the use of FY 2010 one-time carryover funds]
FY 2010 Mid-Year	1.00%	<ul style="list-style-type: none"> ▪ As part of FY 2009 close-out, County Board approved a 1% MPA effective January 1, 2010 and added for calendar year 2009 only Christmas Eve and New Year’s Eve holidays
FY 2010 Adopted	None	<ul style="list-style-type: none"> ▪ No merit/step increases ▪ \$500 one-time bonus
FY 2009	None	<ul style="list-style-type: none"> ▪ Increased retirement multiplier (defined benefit) for both general and uniformed employees (from 1.5% to 1.7% retroactively for general employees, and from tiered plan to 2.5% retroactively and 2.7% prospectively for uniformed) ▪ For general employees, increased employer’s 401(a) contribution to 4.2%; eliminated 401(a) contribution for Public Safety ▪ Established concept of flex credits for benefits (“cafeteria plan”) – applying to health and dental insurance for FY 2009 ▪ Living wage increased to \$12.75 per hour
FY 2008	1.50%	<ul style="list-style-type: none"> ▪ Added Christmas Eve and New Year’s Eve holidays (calendar 2007 only – Monday holidays)
FY 2007	2.00%	<ul style="list-style-type: none"> ▪ Targeted market rate adjustments, promotional opportunities and career ladders for public safety ranks ▪ Location pay stipends ▪ Living wage increased to \$11.80 per hour
FY 2006	2.00%	<ul style="list-style-type: none"> ▪ Overtime based on total hours, including leave ▪ Living wage set at \$11.20 per hour
FY 2005	2.00%	<ul style="list-style-type: none"> ▪ Additional step (18) added to pay plan

COMPENSATION SUMMARY

Fiscal Year	COLA/Market Pay Adjustment	Other Changes
FY 2004	1.00%	<ul style="list-style-type: none">▪ Additional 1% lump sum payment in addition to the 1% COLA/MPA▪ Increased pay scale for Firefighters▪ Living wage adopted, set at \$10.98▪ Reduced employee retirement contribution one percentage point (from 5% to 4% for general employees, and 6% to 5% for uniformed)

Retirement Plans and County Contribution Rates

Employer Contribution Rates – FY 2023 Proposed Budget		
Plan	Employee Type	County Contribution Rate
Defined Benefit	General Employees	14.3% of pay
	Uniformed Employees	39.4% of pay
Defined Contribution (Chapter 46 only)	General Employees	4.2% of base pay only
	Uniformed Employees	None
Deferred Compensation Employer Match	Chapter 46 Employees	Up to \$20/pay (\$520/year)
	Chapter 21 Employees	Up to \$10/pay (\$260/year)

NOTES:
 Chapter 21 employees were hired before 2/8/1981
 Chapter 46 employees were hired on or after 2/8/1981

Defined Benefit Plan – Funding History Percent of Salary Contributed to Retirement Plan				
Fiscal Year	General Employees		Uniformed Employees	
	County Contribution	Employee Contribution	County Contribution	Employee Contribution
FY 2023	14.3%	4%	39.4%	7.5%
FY 2022	14.2%	4%	39.0%	7.5%
FY 2021	14.6%	4%	38.4%	7.5%
FY 2020	15.1%	4%	38.7%	7.5%
FY 2019	15.0%	4%	38.1%	7.5%
FY 2018	14.9%	4%	37.9%	7.5%
FY 2017	14.4%	4%	35.9%	7.5%
FY 2016	15.9%	4%	37.8%	7.5%
FY 2015, revised	17.9%	4%	39.7%	7.5%
FY 2014	16.6%	4%	38.4%	7.5%
FY 2013	14.6%	4%	36.4%	7.5%
FY 2012	14.6%	4%	36.5%	7.5%
FY 2011	14.4%	4%	35.5%	7.5%
FY 2010	13.8%	4%	35.1%	7.5%
FY 2009 (effective 1/1/09)	13.8%	4%	35.1%	7.5%
FY 2008	9.8%	4%	19.4%	5%
FY 2007	8.3%	4%	16.3%	5%
FY 2006	6.4%	4%	13.6%	5%
FY 2005	4.9%	4%	10.5%	5%
FY 2004	3.5%	4%	7.2%	5%

NOTE: In all fiscal years through December 2008, the contribution amount was calculated against gross salary. Effective January 2009, overtime and premiums are excluded for Chapter 46 employees.

Defined Contribution Plan (Chapter 46 ONLY) – Funding History Percent of Base Pay Contributed to Retirement Plan				
Fiscal Year	General Employees		Uniformed Employees	
	County Contribution	Employee Contribution	County Contribution	Employee Contribution
FY 2010 through FY 2023	4.2%	-	-	-
FY 2009 (as of 1/1/09)	4.2%	-	-	-
FY 2003 through FY 2008	2%	-	1%	-

Employee Health Insurance

- No change is proposed in the FY 2023 Proposed Budget.