

## FUND DESCRIPTIONS

### GENERAL FUND

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

### ENTERPRISE FUNDS

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

#### Utilities Fund

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

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

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

#### Ballston Public Parking Garage Funds

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

#### Stormwater Fund

Effective January 1, 2024, the Stormwater Fund has implemented a stormwater utility fee. The new fee, based on each property's non permeable or impervious area, replaces the previous sanitary district tax, which was based on the property's real estate assessment. These funds are used to pay for costs necessary to operate the County's stormwater drainage infrastructure and to support related

stormwater management programs. The Stormwater Fund is managed by the Department of Environmental Services.

### **INTERNAL SERVICE FUNDS**

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

#### **Automotive Equipment Fund**

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

#### **Printing Fund**

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

### **SPECIAL REVENUE FUNDS**

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

#### **Ballston Quarter Tax Increment Financing Area (TIF) Fund**

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

This fund accounts for a portion of the incremental real estate tax, sales and use tax, and meals tax revenues generated within the TIF district boundaries in each year following the base year set as of January 1, 2015, and until the earlier of the final maturity of bonds, March 1, 2046, or the date on which all of the bonds have been paid in full. The TIF district includes the parcels within the CDA boundaries and also the parcels currently occupied by 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. Beginning with the FY 2024 budget, tax revenues from this fund will support debt service related to the preservation of affordable housing units at Barcroft Apartments.

The County Board approved the establishment of the financing mechanism and fund in December 2013 with a real estate assessment tax base value established as of January 1, 2014. In the adopted FY 2018 budget, the County Board adjusted the TIF's baseline to the CY 2018 assessed value. The fund is jointly managed by the Departments of Management and Finance and Community Planning, Housing, and Development.

## CAPITAL PROJECTS FUNDS

### Transportation Capital Fund

This fund accounts for the tax revenue from a commercial real estate transportation district established at the end of CY 2007. Beginning in FY 2014, this fund also accounts for the local 30% share of the new tax and fee revenues implemented as part of HB 2313. The tax revenue provides a dedicated funding stream to support transportation infrastructure projects throughout the County. Effective July 1, 2013 with the passage of HB 2313, any decrease in the commercial real estate tax rate will result in an equivalent revenue decrease allocated to the County through the Northern Virginia Transportation Authority (NVTA). The Fund also provides the flexibility to leverage outside funding sources as opportunities arise. The Transportation Capital Fund is managed by the Department of Environmental Services.

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

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

### Pay-As-You-Go General Capital, Utilities, and Stormwater Capital Funds

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

### General Obligation (GO) Bond Funds

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

### Short-term Financing

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

## SCHOOL FUNDS

### **School Operating Fund**

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

### **School Comprehensive Services Act Fund**

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

### **School Debt Service Fund**

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

### **School Food and Nutrition Services Fund**

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

### **School Grants and Restricted Programs Fund**

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

### **School Capital Projects Fund**

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

### **Community Activities Fund**

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

**FY 2025 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	Rosslyn, Ballston & National Landing BIDs	Community Development Fund	Housing Choice Voucher Fund	Columbia Pike TIF	Stormwater Management Fund	Transportation Capital	Crystal City TIF	Pay-As-You-Go Capital Fund	Stormwater Capital Fund	Utilities Capital Fund	
County Board	■																		
County Manager	■																		
Management and Finance	■						■		■			■			■	■			
Technology Services	■															■			
Human Resources	■															■			
County Attorney	■																		
Circuit Court	■															■			
General District Court	■																		
Juvenile and Domestic Relations Court	■															■			
Magistrate	■																		
Public Defender	■																		
Commonwealth's Attorney	■																		
Sheriff	■															■			
Commissioner of the Revenue	■																		
Treasurer	■																■		
Electoral Board	■																■		
Public Safety Communications and Emergency Management	■															■			
Police	■															■			
Fire	■															■			
Environmental Services	■	■		■	■	■	■						■	■	■	■	■	■	■
Human Services	■										■					■			
Libraries	■															■			
Economic Development	■						■	■	■						■				
Community Planning, Housing & Development	■		■							■		■			■	■			
Parks and Recreation	■														■	■			

## EXPENDITURE SUMMARY (ALL FUNDS)

(Figures in Millions of Dollars)

	FY 2023 Actuals*	FY 2024 Adopted	FY 2025 Proposed	% Change '24 Adopted to '25 Proposed
<b>COUNTY GOVERNMENT</b>				
Operating Expenses	\$813.0	\$823.4	\$862.4	4.7%
Capital Outlay	14.5	11.0	15.8	43.6%
Debt Service	76.7	79.5	84.6	6.4%
Other Post Employment Benefits (OPEB) <sup>1</sup>	15.3	14.9	14.9	-
Contingents <sup>7</sup>	12.4	14.6	19.7	34.6%
<b>Subtotal</b>	<b>931.9</b>	<b>943.4</b>	<b>997.4</b>	<b>5.7%</b>
<b>OTHER FUNDS<sup>3</sup></b>				
Ballston Quarter Tax Increment Financing	3.1	1.8	2.3	25.7%
Travel & Tourism Promotion	1.8	2.6	1.5	-41.6%
Ballston Business Improvement District	1.4	1.5	1.3	-9.8%
Rosslyn Business Improvement District	4.2	4.5	4.4	-2.5%
National Landing Business Improvement District	4.3	4.7	5.0	6.4%
Community Development	2.5	3.1	3.1	-
Housing Choice Voucher Program	22.5	26.4	26.6	0.8%
General Capital - PAYG	55.8	38.2	32.0	-16.1%
Stormwater Operating <sup>8</sup>	21.7	14.2	19.2	35.4%
Stormwater Capital <sup>8</sup>	-	2.3	7.9	239.6%
Transportation Capital <sup>2</sup>	94.0	37.4	36.1	-3.3%
Crystal City Tax Increment Financing <sup>2</sup>	6.1	4.4	6.5	48.6%
Columbia Pike Tax Increment Financing <sup>2</sup>	0.2	1.7	2.3	34.9%
Utilities (including Utilities capital)	133.3	139.1	133.8	-3.8%
Ballston Parking Garage <sup>4</sup>	2.4	3.5	3.6	0.5%
CPHD Development	24.8	27.8	29.1	4.7%
Automotive Equipment	26.0	23.2	19.0	-18.4%
Printing	2.9	2.0	2.0	0.5%
<b>Subtotal</b>	<b>407.0</b>	<b>338.7</b>	<b>336.1</b>	<b>-0.8%</b>
Less Transfers to Other Funds	(15.5)	(12.1)	(16.7)	37.8%
Less Other Fund Transfers <sup>5</sup>	(19.6)	(18.8)	(17.5)	-7.3%
<b>COUNTY GOVERNMENT SUBTOTAL</b>	<b>1,303.7</b>	<b>1,251.1</b>	<b>1,299.2</b>	<b>3.8%</b>
<b>SCHOOL BOARD <sup>6</sup></b>				
School Operating Fund	642.7	675.2	658.3	-2.5%
School Children's Services (CSA)	4.8	5.0	5.0	-
School Debt Service	55.7	64.9	67.3	3.7%
School Capital Projects	7.4	6.6	4.8	-27.1%
School Food Services Fund	13.0	13.8	14.5	4.9%
School Grants and Restricted Programs	24.9	18.7	19.9	6.3%
Community Activities Fund	17.1	20.2	21.9	8.3%
<b>School Board Subtotal</b>	<b>765.6</b>	<b>804.4</b>	<b>791.7</b>	<b>-1.6%</b>
<b>TOTAL COUNTY GOVERNMENT AND SCHOOL BOARD</b>	<b>\$2,069.3</b>	<b>\$2,055.5</b>	<b>\$2,090.9</b>	<b>1.7%</b>

<sup>1</sup> Other Post Employment Benefits (OPEB) includes a transfer to the OPEB Trust Fund and funding for Line of Duty Death and Health Benefits Trust Fund.

<sup>2</sup> Expenses do not include utilization of fund balance for FY 2023 and FY 2024. Refer to fund narrative for total expenditures.

<sup>3</sup> General Obligation Bond (GO bond) funding is not included above.

<sup>4</sup> Ballston Parking Garage includes the 8th level internal service fund.

<sup>5</sup> Includes Other Fund transfers to General Fund and inter-fund transfers.

<sup>6</sup> The FY 2025 Proposed School Board budget reflects the preliminary Superintendent's Proposed Budget to the School Board.

<sup>7</sup> 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 2023; many other costs were spread throughout department operations and are included in County Services above. In FY 2024 and FY 2025, COVID-19 Response includes the budget for the COVID Contingent.

<sup>8</sup> The Stormwater program will be funded by Stormwater Utility fees starting from CY 2024, which requires the County to move this program from Governmental to Enterprise Fund. Hence, the County setup new enterprise funds to track the Operating and Capital Stormwater budget and actual transactions separately beginning FY 2024.

\* FY 2023 expenditures include GASB 87 and 96 adjustments for leases and technology subscriptions. For more department details, see the GASB 87 and 96 Summary. Numbers may not add due to rounding.

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**ALL FUNDS REVENUE AND EXPENDITURE DETAIL - FY 2025 PROPOSED BUDGET**

	General Fund	Ballston Quarter Tax Increment Financing Fund	Travel and Tourism Promotion Fund	Ballston Business Improvement District	Rosslyn Business Improvement District	National Landing Business Improvement District	Community Development Fund	Housing Choice Voucher Program	Pay-As-You-Go Capital Projects	Transportation Capital Fund <sup>5</sup>
<b>EXPENDITURES BY CATEGORY</b>										
Personnel Services	\$358,306,503	-	\$712,383	-	-	-	\$426,806	\$1,286,772	-	\$3,156,870
Employee Benefits	164,894,128	-	222,959	-	-	-	164,830	489,592	-	1,088,807
Contractual Services	190,305,386	\$2,315,252	601,089	\$1,305,137	\$4,342,228	\$4,946,740	-	263,988	-	407,891
Internal Services <sup>1</sup>	17,609,444	-	10,269	-	-	-	-	17,844	-	6,250
Other Charges <sup>2</sup>	727,313,267	-	-	26,635	88,617	100,954	1,151,164	24,574,668	-	5,177,087
Materials and Supplies	11,614,581	-	-	-	-	-	-	6,000	-	2,600
Capital Outlay	2,965,160	-	-	-	-	-	-	-	\$32,028,466	26,306,159
Other Uses of Funds <sup>3</sup>	158,988,345	-	-	-	-	-	1,389,206	-	-	-
Intra-County Charges for Services	(8,076,844)	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$1,623,919,970</b>	<b>\$2,315,252</b>	<b>\$1,546,700</b>	<b>\$1,331,772</b>	<b>\$4,430,845</b>	<b>\$5,047,694</b>	<b>\$3,132,006</b>	<b>\$26,638,864</b>	<b>\$32,028,466</b>	<b>\$36,145,664</b>
<b>REVENUES BY CATEGORY</b>										
Local Taxes	\$1,327,183,177	\$2,315,252	\$1,300,000	\$1,331,772	\$4,430,845	\$5,047,694	-	-	-	\$24,385,828
Licenses, Permits and Fees	9,050,140	-	-	-	-	-	-	-	-	-
Fines & Forfeitures, Use of Money & Property	30,430,422	-	-	-	-	-	-	\$50,000	-	-
Outside Charges for Services	73,449,847	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	2,441,471	-	-	-	-	-	-	10,000	\$828,000	11,759,836
Commonwealth of Virginia	95,467,803	-	-	-	-	-	-	-	-	-
Federal Government	18,681,302	-	-	-	-	-	\$3,132,006	26,873,498	-	-
Other Revenue <sup>4</sup>	58,386,324	-	-	-	-	-	-	-	15,400,466	-
Transfers from Other Funds	10,170,464	-	246,700	-	-	-	-	-	15,800,000	-
<b>TOTAL REVENUES</b>	<b>\$1,625,260,950</b>	<b>\$2,315,252</b>	<b>\$1,546,700</b>	<b>\$1,331,772</b>	<b>\$4,430,845</b>	<b>\$5,047,694</b>	<b>\$3,132,006</b>	<b>\$26,933,498</b>	<b>\$32,028,466</b>	<b>\$36,145,664</b>

NOTES:

<sup>1</sup> Internal Services primarily includes maintenance, depreciation, and fuel charges for County vehicles, and Print Shop charges for printing services.

<sup>2</sup> Other Charges primarily includes contingents, transfers to other funds, regional programs, Metro, and rental assistance payments in the Housing Choice Voucher Program.

<sup>3</sup> 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.

<sup>4</sup> Other Revenue primarily includes prior year fund balance.

<sup>5</sup> Expenses do not include utilization of fund balance for FY 2025. Refer to fund narrative for total expenditures.

**ALL FUNDS REVENUE AND EXPENDITURE DETAIL - FY 2025 PROPOSED BUDGET**

	Stormwater Operating	Stormwater Capital	Crystal City Tax Increment Financing Fund <sup>5</sup>	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
<b>EXPENDITURES BY CATEGORY</b>											
Personnel Services	\$5,508,518	-	\$370,599	\$323,392	\$23,727,216	-	-	-	\$14,156,337	\$5,003,341	\$576,629
Employee Benefits	2,020,526	-	145,205	-	8,719,041	-	-	-	5,019,511	1,957,208	228,763
Contractual Services	2,937,262	-	3,350	-	23,238,119	-	\$1,875,771	\$82,520	4,676,623	1,232,851	1,001,769
Internal Services <sup>1</sup>	2,423,131	-	-	-	9,026,671	-	-	-	4,307,516	61,892	9,465
Other Charges <sup>2</sup>	4,320,219	-	-	2,020,838	8,404,417	-	400,000	26,000	35,102	130,000	-
Materials and Supplies	97,805	-	500	-	9,014,698	-	13,897	27,631	104,806	1,912,771	190,000
Capital Outlay	32,800	\$7,935,000	5,986,856	-	273,750	\$23,343,000	500,000	-	778,397	8,676,861	-
Other Uses of Funds <sup>3</sup>	1,905,032	-	-	-	29,811,144	-	629,453	-	-	-	-
Intra-County Charges for Services	-	-	-	-	(1,750,517)	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$19,245,293</b>	<b>\$7,935,000</b>	<b>\$6,506,510</b>	<b>\$2,344,230</b>	<b>\$110,464,539</b>	<b>\$23,343,000</b>	<b>\$3,419,121</b>	<b>\$136,151</b>	<b>\$29,078,292</b>	<b>\$18,974,924</b>	<b>\$2,006,626</b>
<b>REVENUES BY CATEGORY</b>											
Local Taxes	-	-	\$6,506,510	\$2,344,230	-	-	-	-	-	-	-
Licenses, Permits and Fees	-	-	-	-	-	-	-	-	\$24,418,265	-	-
Fines & Forfeitures, Use of Money & Property	-	\$500,000	-	-	\$172,400	\$350,000	-	-	-	\$300,000	-
Outside Charges for Services	\$17,789,313	-	-	-	112,863,425	14,150,000	\$2,982,149	\$237,164	5,610	20,829,036	\$1,709,314
Miscellaneous Revenue	-	-	-	-	195,995	-	-	-	874,112	445,500	-
Commonwealth of Virginia	-	-	-	-	-	-	-	-	-	1,300,000	-
Federal Government	-	3,540,000	-	-	-	750,000	-	-	-	-	-
Other Revenue <sup>4</sup>	-	-	-	-	-	-	436,972	-	-	-	-
Transfers from Other Funds	290,000	3,895,000	-	-	-	8,093,000	-	-	-	-	297,312
<b>TOTAL REVENUES</b>	<b>\$18,079,313</b>	<b>\$7,935,000</b>	<b>\$6,506,510</b>	<b>\$2,344,230</b>	<b>\$113,231,820</b>	<b>\$23,343,000</b>	<b>\$3,419,121</b>	<b>\$237,164</b>	<b>\$25,297,987</b>	<b>\$22,874,536</b>	<b>\$2,006,626</b>

NOTES:

<sup>1</sup> Internal Services primarily includes maintenance, depreciation, and fuel charges for County vehicles, and Print Shop charges for printing services.

<sup>2</sup> Other Charges primarily includes contingents, transfers to other funds, regional programs, Metro, and rental assistance payments in the Housing Choice Voucher Program.

<sup>3</sup> 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.

<sup>4</sup> Other Revenue primarily includes prior year fund balance.

<sup>5</sup> Expenses do not include utilization of fund balance for FY 2025. Refer to fund narrative for total expenditures.

## GENERAL FUND SUMMARY

(Figures in Millions of Dollars)

	FY 2023 Actual <sup>5</sup>	FY 2024 Adopted	FY 2025 Proposed	% Change '24 Adopted to '25 Proposed
<b>EXPENDITURES</b>				
County Services <sup>1</sup>	\$766.4	\$775.5	\$812.6	4.8%
Metro Operations	46.6	47.8	49.8	4.0%
County Debt Service	76.7	79.5	84.6	6.4%
Other Post Employment Benefits (OPEB) <sup>2</sup>	15.3	14.9	14.9	-
Contingents				
COVID-19 Response <sup>3</sup>	12.4	0.1	-	-100.0%
Affordable Housing Investment Fund (AHIF) <sup>4</sup>	-	14.5	19.7	35.8%
<b>Subtotal County Services</b>	<b>917.4</b>	<b>932.4</b>	<b>981.6</b>	<b>5.3%</b>
Capital	14.5	11.0	15.8	43.6%
<b>Subtotal County</b>	<b>931.9</b>	<b>943.4</b>	<b>997.4</b>	<b>5.7%</b>
Schools Transfer (ongoing)	605.2	594.4	621.1	4.5%
Schools Transfer (one-time)	-	13.8	5.4	-60.9%
<b>Subtotal Schools</b>	<b>605.2</b>	<b>608.2</b>	<b>626.5</b>	<b>3.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,537.1</b>	<b>\$1,551.6</b>	<b>\$1,623.9</b>	<b>4.7%</b>
<b>REVENUES</b>				
Real Estate Tax	\$862.6	\$883.0	\$916.0	3.7%
Personal Property Tax	141.6	142.7	146.8	2.9%
BPOL Tax	83.2	83.3	86.6	3.9%
Sales Tax	53.3	52.8	57.7	9.3%
Transient Tax	22.7	22.0	26.0	18.2%
Utility Tax	16.6	15.9	16.5	3.8%
Meals Tax	46.5	45.0	50.5	12.2%
Communications Sales Tax	5.2	5.1	5.1	-
Other Local Taxes	22.9	21.4	22.0	3.2%
<b>Subtotal Taxes</b>	<b>1,254.7</b>	<b>1,271.2</b>	<b>1,327.2</b>	<b>4.4%</b>
Licenses, Permits and Fees	10.2	9.0	9.1	-
Fines, Interest and Other	41.4	22.1	30.4	37.5%
Charges for Services	61.5	69.4	73.4	5.8%
Miscellaneous	29.3	12.6	12.6	0.6%
Revenue from State	85.8	89.8	95.5	6.3%
Revenue from Federal Government	55.1	23.1	18.7	-19.2%
<b>Subtotal Other</b>	<b>283.3</b>	<b>226.1</b>	<b>239.7</b>	<b>6.0%</b>
<b>Total Revenue (excluding Fund Balance)</b>	<b>1,537.9</b>	<b>1,497.3</b>	<b>1,566.9</b>	<b>4.7%</b>
Prior Year Fund Balance	209.4	54.4	58.4	7.3%
<b>TOTAL REVENUES &amp; FUND BALANCE</b>	<b>\$1,747.4</b>	<b>\$1,551.6</b>	<b>\$1,625.3</b>	<b>4.7%</b>

Numbers may not add due to rounding.

<sup>1</sup> Includes General Fund transfers to other operating funds.

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

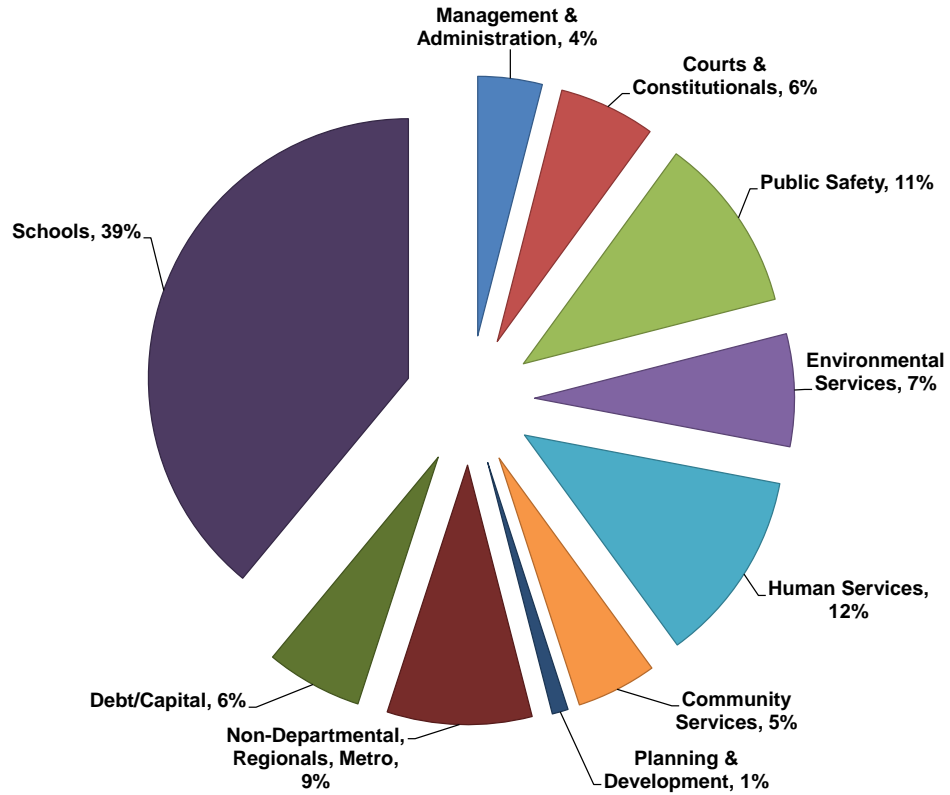
<sup>3</sup> COVID-19 Response includes only those costs charged directly to a County-wide account in FY 2023; many other costs were spread throughout department operations and are included in County Services above. In FY 2024, COVID-19 Response includes the budget for the COVID Contingent.

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

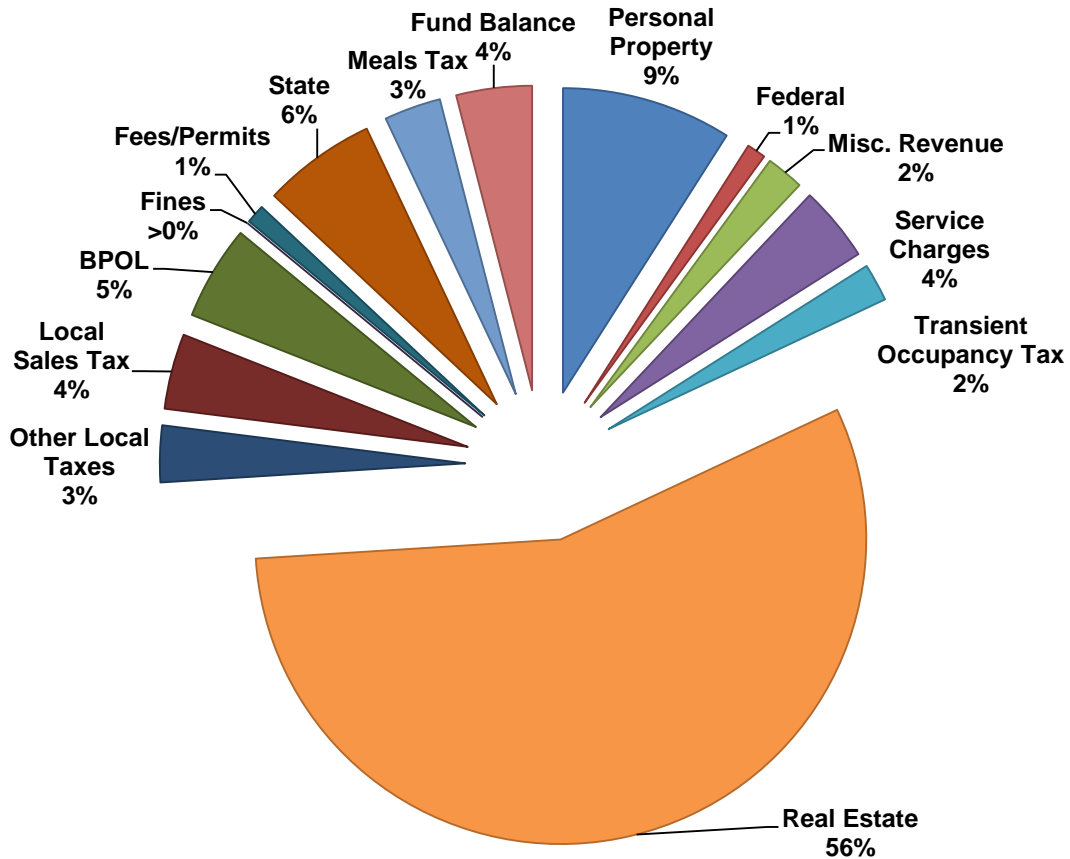
<sup>5</sup> FY 2023 expenditures include GASB 87 and 96 adjustments for leases and technology subscriptions. For more department details, see the GASB 87 and 96 Summary.

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## FY 2025 Proposed Budget General Fund Expenditures



## FY 2025 Proposed Budget General Fund Revenues



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**COUNTY GOVERNMENT SUMMARY**

	FY 2023 Adopted FTEs	FY 2024 Adopted FTEs	FY 2025 Proposed FTEs	FY 2025 Proposed FTEs Frozen/ Funding Eliminated	FY 2023 Actual Expense <sup>3</sup>	FY 2024 Adopted Expense	FY 2025 Proposed Expense
<b>GENERAL FUND</b>							
County Board	12.00	12.00	12.00	2.00	\$1,815,270	\$2,139,035	\$2,146,442
County Manager	35.00	37.00	36.00	1.00	6,136,346	6,999,431	7,209,366
Management and Finance	64.50	63.00	65.50	0.50	9,987,309	10,325,435	11,735,374
Technology Services	91.00	91.00	94.00	2.00	28,953,272	30,244,185	31,398,999
Human Resources	56.88	57.38	54.58	1.30	11,123,799	11,809,566	11,619,543
County Attorney	20.00	20.00	20.00	-	3,741,376	4,326,676	4,470,932
Circuit Court Judiciary	10.30	10.30	10.30	-	1,230,337	1,304,000	1,366,629
Clerk of the Circuit Court	34.50	34.50	34.50	-	4,112,305	4,603,124	4,673,456
General District Court	1.00	1.00	1.00	-	351,768	444,273	414,198
Juvenile and Domestic Relations Court	60.30	60.30	63.30	1.00	6,925,453	8,169,508	8,382,791
Commonwealth's Attorney	47.00	48.00	48.00	-	5,554,753	6,284,052	6,652,882
Office of the Magistrate	-	-	-	-	28,654	30,832	30,832
Office of the Public Defender	-	-	-	-	403,540	386,120	520,421
Sheriff	298.00	298.00	297.00	22.00	50,104,165	50,472,307	52,112,059
Commissioner of Revenue	53.00	53.00	53.00	1.00	6,055,127	6,474,444	6,614,865
Treasurer	62.66	62.66	61.66	1.00	7,161,546	8,179,168	8,413,441
Electoral Board	9.80	9.80	9.80	-	1,748,237	2,122,578	2,670,487
Public Safety Comms. & Emergency Mgmt.	75.50	73.75	72.75	1.00	14,409,426	14,606,420	14,946,997
Police	492.00	491.00	502.00	40.60	76,798,341	84,482,541	85,839,546
Fire	374.00	371.00	371.00	-	77,348,171	76,038,716	76,023,512
Environmental Services	408.75	407.65	401.32	7.33	112,587,700	119,265,119	121,951,432
Human Services	767.67	794.77	803.52	7.00	170,966,283	185,258,060	190,690,584
Libraries	140.19	140.19	139.19	2.00	16,213,146	17,869,203	18,374,864
Economic Development	52.10	52.10	50.30	3.00	9,685,556	9,965,394	9,477,340
Community Planning, Housing & Devel.	84.60	82.00	80.00	2.00	12,218,968	12,621,708	12,730,997
Parks and Recreation	414.43	411.12	408.35	5.52	52,485,423	57,362,307	62,619,536
Non-Departmental/Other	-	-	-	-	97,457,794	64,309,392	85,136,754
Debt Service	-	-	-	-	76,739,051	79,531,024	84,647,699
Regionals/Contributions	-	-	-	-	7,357,910	7,794,143	8,034,057
Metro	-	-	-	-	46,622,208	47,842,394	49,753,571
<b>SUBTOTAL FOR FUND</b>	<b>3,665.18</b>	<b>3,681.52</b>	<b>3,689.07</b>	<b>100.25</b>	<b>916,323,235</b>	<b>931,261,155</b>	<b>980,659,606</b>
<b>TRANSFERS TO OTHER FUNDS</b>							
Utilities Capital					460,000	119,139	119,139
Travel & Tourism Promotion					246,700	246,700	246,700
Stormwater					-	-	290,000
Printing					262,658	777,258	277,258
Other Post Employment Benefits Trust					70,619	-	-
<b>SUBTOTAL</b>					<b>1,039,977</b>	<b>1,143,097</b>	<b>933,097</b>
Schools Transfer					605,246,292	608,226,735	626,527,267
General Capital Projects					14,503,093	11,000,000	15,800,000
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>					<b>620,789,362</b>	<b>620,369,832</b>	<b>643,260,364</b>
<b>GENERAL FUND TOTAL</b>	<b>3,665.18</b>	<b>3,681.52</b>	<b>3,689.07</b>	<b>100.25</b>	<b>\$1,537,112,596</b>	<b>\$1,551,630,987</b>	<b>\$1,623,919,970</b>
<b>OTHER FUNDS - OPERATING AND CAPITAL</b>							
Ballston Quarter Tax Increment Financing	-	-	-	-	\$3,124,178	\$1,841,669	\$2,315,252
Travel & Tourism Promotion	7.00	7.00	7.00	-	1,775,557	2,646,700	1,546,700
Ballston Business Improvement District	-	-	-	-	1,432,786	1,476,793	1,331,772
Rosslyn Business Improvement District	-	-	-	-	4,157,805	4,545,682	4,430,845
National Landing Business Improvement Dist.	-	-	-	-	4,318,652	4,742,121	5,047,694
Community Development	4.50	4.50	4.50	-	2,455,260	3,132,006	3,132,006
Housing Choice Voucher Program	13.00	14.60	14.10	-	22,455,481	26,434,579	26,638,864
General Capital - PAYG	-	-	-	-	55,847,678	38,178,080	32,028,466
Stormwater Operating <sup>o</sup>	50.50	53.50	54.50	0.50	21,698,504	14,208,855	19,245,293
Stormwater Capital <sup>o</sup>	-	-	-	-	-	2,336,552	7,935,000
Transportation Capital <sup>1</sup>	41.00	41.00	42.50	-	93,993,447	37,374,864	36,145,664
Crystal City Tax Increment Financing <sup>1</sup>	6.50	6.50	6.50	-	6,076,290	4,379,860	6,506,510
Columbia Pike Tax Increment Financing <sup>1</sup>	-	-	-	-	249,512	1,737,840	2,344,230
Utilities	254.95	254.95	255.95	-	107,258,588	110,006,856	110,464,539
Utility Capital	-	-	-	-	26,085,174	29,075,000	23,343,000
Ballston Public Parking Garage	-	-	-	-	2,333,140	3,396,603	3,419,121
Ballston Public Parking Garage - 8th Level	-	-	-	-	86,464	140,475	136,151
CPHD Development	132.00	136.00	136.00	-	24,822,069	27,781,797	29,078,292
Automotive Equipment	58.00	58.00	57.33	2.00	26,007,848	23,239,767	18,974,924
Printing	8.00	7.00	7.00	-	2,851,086	1,996,021	2,006,626
<b>TOTAL OTHER FUNDS<sup>4</sup></b>	<b>575.45</b>	<b>583.05</b>	<b>585.38</b>	<b>2.50</b>	<b>407,029,518</b>	<b>338,672,120</b>	<b>336,070,949</b>
LESS GENERAL FUND TRANSFERS					(620,789,362)	(620,369,832)	(643,260,364)
LESS OTHER FUND TRANSFERS <sup>2</sup>					(19,617,713)	(18,849,365)	(17,481,710)
<b>TOTAL COUNTY GOVERNMENT<sup>5</sup></b>	<b>4,240.63</b>	<b>4,264.57</b>	<b>4,274.45</b>	<b>102.75</b>	<b>\$1,303,735,039</b>	<b>\$1,251,083,910</b>	<b>\$1,299,248,845</b>

[1] Expenses do not include utilization of fund balance for FY 2023 and FY 2024. Refer to fund narrative for total expenditures.

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

[3] Expenditures include GASB 87 and 96 adjustments for leases and technology subscriptions. For more department details, see the GASB 87 and 96 Summary.

[4] General Obligation Bond (GO bond) funding is not included above.

[5] The implementation of GASB 84 caused some funds, which were previously reported as fiduciary activities, to be included as part of the County's government-wide net position. Those accounts are not shown in the table above but are included in the County's Annual Comprehensive Financial Report. See the ACFR on the County's website for more information:

[Accounting, Reporting and Control – Official Website of Arlington County Virginia Government \(arlingtonva.us\)](https://www.aonline.com/Accounting_Reporting_and_Control_-_Official_Website_of_Arlington_County_Virginia_Government_(arlingtonva.us))

[6] The Stormwater program will be funded by Stormwater Utility fees starting CY 2024, requiring the County to move this program from Governmental to Enterprise Fund. The County setup new enterprise funds to track the Operating and Capital Stormwater budget and actual transactions separately beginning FY 2024.

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## Summary of Impacts of GASB 87 and 96 Implementation

The County implemented new Governmental Accounting Standards Board (GASB) standards 87 and 96 beginning in FY 2022. GASB 87 revised the accounting and financial reporting of leases for local governments by establishing a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying nonfinancial asset. Accordingly, the majority of lease obligations will now be reflected as liabilities and assets on the statement of financial positions. GASB 96 addresses the accounting treatment and financial reporting of subscription-based information technology agreements (SBITA). If a SBITA is identified, the government must recognize a subscription liability and a subscription asset at the commencement of the SBITA term.

	FY 2023 Actual Expense	FY 2023 GASB 87 & 96 Expense	FY 2023 Total Expense	FY 2023 Actual Revenue	FY 2023 GASB 87 & 96 Revenue	FY 2023 Total Revenue
<b>GENERAL FUND</b>						
County Board	\$1,815,270	-	\$1,815,270	-	-	-
County Manager	5,999,918	\$136,428	6,136,346	-	\$136,428	\$136,428
Management and Finance	9,799,570	187,739	9,987,309	\$370,027	187,739	557,766
Technology Services	28,953,272	-	28,953,272	-	-	-
Human Resources	11,123,799	-	11,123,799	-	-	-
County Attorney	3,741,376	-	3,741,376	7,973	-	7,973
Circuit Court Judiciary	1,230,337	-	1,230,337	73,071	-	73,071
Clerk of the Circuit Court	4,112,305	-	4,112,305	1,644,236	-	1,644,236
General District Court	351,768	-	351,768	77,773	-	77,773
Juvenile and Domestic Relations Court	6,924,358	1,095	6,925,453	2,035,993	1,095	2,037,088
Commonwealth's Attorney	5,554,753	-	5,554,753	2,049,690	-	2,049,690
Office of the Magistrate	28,654	-	28,654	1,723	-	1,723
Office of the Public Defender	403,540	-	403,540	-	-	-
Sheriff	50,104,165	-	50,104,165	11,638,935	-	11,638,935
Commissioner of Revenue	6,055,127	-	6,055,127	694,853	-	694,853
Treasurer	7,161,546	-	7,161,546	1,685,917	-	1,685,917
Electoral Board	1,748,237	-	1,748,237	151,724	-	151,724
Public Safety Communications and Emergency Management	14,409,426	-	14,409,426	1,387,421	-	1,387,421
Police	76,214,973	583,368	76,798,341	1,679,285	583,368	2,262,653
Fire	76,615,105	733,066	77,348,171	10,308,283	733,066	11,041,349
Environmental Services	110,630,929	1,956,771	112,587,700	52,036,618	3,401,284	55,437,902
Human Services	171,022,277	(55,994)	170,966,283	51,415,392	(55,994)	51,359,398
Libraries	16,202,741	10,406	16,213,146	316,647	10,406	327,052
Economic Development	9,684,461	1,095	9,685,556	277,789	1,095	278,884
Community Planning, Housing, and Development	12,218,968	-	12,218,968	2,748,279	-	2,748,279
Parks and Recreation	52,243,101	242,322	52,485,423	13,980,123	242,987	14,223,110
Non-Departmental/Other	97,457,794	-	97,457,794	1,375,122,902	2,952,214	1,378,075,116
Debt Service	76,739,051	-	76,739,051	-	-	-
Regionals/Contributions	7,357,910	-	7,357,910	-	-	-
Metro	46,622,208	-	46,622,208	-	-	-
Transfers to Other Funds	1,039,977	-	1,039,977	-	-	-
Schools Transfer	605,246,292	-	605,246,292	-	-	-
General Capital Projects Transfer	14,503,093	-	14,503,093	-	-	-
<b>GENERAL FUND TOTAL</b>	<b>\$1,533,316,300</b>	<b>\$3,796,297</b>	<b>\$1,537,112,596</b>	<b>\$1,529,704,653</b>	<b>\$8,193,689</b>	<b>\$1,537,898,342</b>
<b>OTHER FUNDS - OPERATING AND CAPITAL</b>						
Ballston Quarter Tax Increment Financing	\$3,124,178	-	\$3,124,178	\$3,085,880	-	\$3,085,880
Travel & Tourism Promotion	1,775,557	-	1,775,557	1,788,451	-	1,788,451
Ballston Business Improvement District	1,432,786	-	1,432,786	1,487,859	-	1,487,859
Rosslyn Business Improvement District	4,157,805	-	4,157,805	4,246,080	-	4,246,080
National Landing Business Improvement District	4,318,652	-	4,318,652	4,374,019	-	4,374,019
Community Development	2,455,260	-	2,455,260	2,455,260	-	2,455,260
Housing Choice Voucher Program	22,455,481	-	22,455,481	22,455,481	-	22,455,481
General Capital - PAYG	55,621,118	\$226,560	55,847,678	52,397,795	\$226,560	52,624,355
Stormwater Management	21,687,176	11,328	21,698,504	19,956,354	11,328	19,967,682
Transportation Capital	93,359,081	634,367	93,993,447	81,288,461	658,785	81,947,245
Crystal City Tax Increment Financing	6,076,290	-	6,076,290	7,949,883	-	7,949,883
Columbia Pike Tax Increment Financing	249,512	-	249,512	1,534,595	-	1,534,595
Utilities	106,992,020	266,568	107,258,588	107,647,133	267,157	107,914,290
Utility Capital	26,085,174	-	26,085,174	24,081,227	-	24,081,227
Ballston Public Parking Garage	2,333,140	-	2,333,140	2,876,323	-	2,876,323
Ballston Public Parking Garage - 8th Level	86,464	-	86,464	247,427	-	247,427
CPHD Development	24,822,069	-	24,822,069	17,385,022	-	17,385,022
Automotive Equipment	26,006,752	1,095	26,007,847	30,467,412	1,095	30,468,507
Printing	2,851,086	-	2,851,086	2,133,314	-	2,133,314
<b>TOTAL OTHER FUNDS</b>	<b>\$405,889,600</b>	<b>\$1,139,918</b>	<b>\$407,029,518</b>	<b>\$387,857,979</b>	<b>\$1,164,925</b>	<b>\$389,022,904</b>

The County's FY 2023 Annual Financial Comprehensive Financial Report is available online at:  
<https://www.arlingtonva.us/Government/Departments/DMF/Arlington-County-Accounting-Reporting-and-Control>

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## EXPENDITURE COMPARISON

	FY 2023 Actual <sup>1</sup>	FY 2024 Adopted	FY 2025 Proposed	% Increase '24 Adopted to '25 Proposed
<b>GENERAL ADMINISTRATION</b>				
County Board	\$1,815,270	\$2,139,035	\$2,146,442	-
County Manager	6,136,346	6,999,431	7,209,366	3.0%
Management and Finance	9,987,309	10,325,435	11,735,374	13.7%
Technology Services	28,953,272	30,244,185	31,398,999	3.8%
Human Resources	11,123,799	11,809,566	11,619,543	-1.6%
County Attorney	3,741,376	4,326,676	4,470,932	3.3%
<b>Subtotal: General Administration</b>	<b>61,757,372</b>	<b>65,844,328</b>	<b>68,580,656</b>	<b>4.2%</b>
<b>COURTS AND CONSTITUTIONALS</b>				
Circuit Court	1,230,337	1,304,000	1,366,629	4.8%
Clerk of the Circuit Court	4,112,305	4,603,124	4,673,456	1.5%
General District Court	351,768	444,273	414,198	-6.8%
Juvenile and Domestic Relations Court	6,925,453	8,169,508	8,382,791	2.6%
Commonwealth's Attorney	5,554,753	6,284,052	6,652,882	5.9%
Office of the Magistrate	28,654	30,832	30,832	-
Office of the Public Defender	403,540	386,120	520,421	34.8%
Sheriff	50,104,165	50,472,307	52,112,059	3.2%
Commissioner of Revenue	6,055,127	6,474,444	6,614,865	2.2%
Treasurer	7,161,546	8,179,168	8,413,441	2.9%
Electoral Board	1,748,237	2,122,578	2,670,487	25.8%
<b>Subtotal: Courts and Constitutionals</b>	<b>83,675,884</b>	<b>88,470,406</b>	<b>91,852,061</b>	<b>3.8%</b>
<b>PUBLIC SAFETY</b>				
Public Safety Comms. & Emergency Mgmt.	14,409,426	14,606,420	14,946,997	2.3%
Police	76,798,341	84,482,541	85,839,546	1.6%
Fire	77,348,171	76,038,716	76,023,512	-
<b>Subtotal: Public Safety</b>	<b>168,555,939</b>	<b>175,127,677</b>	<b>176,810,055</b>	<b>1.0%</b>
<b>ENVIRONMENTAL SERVICES</b>	<b>112,587,700</b>	<b>119,265,119</b>	<b>121,951,432</b>	<b>2.3%</b>
<b>HUMAN SERVICES</b>	<b>170,966,283</b>	<b>185,258,060</b>	<b>190,690,584</b>	<b>2.9%</b>
<b>COMMUNITY SERVICES</b>				
Libraries	16,213,146	17,869,203	18,374,864	2.8%
Parks and Recreation	52,485,423	57,362,307	62,619,536	9.2%
<b>Subtotal: Community Services</b>	<b>68,698,570</b>	<b>75,231,510</b>	<b>80,994,400</b>	<b>7.7%</b>
<b>PLANNING AND DEVELOPMENT</b>				
Economic Development	9,685,556	9,965,394	9,477,340	-4.9%
Community Planning, Housing & Devel.	12,218,968	12,621,708	12,730,997	0.9%
<b>Subtotal: Planning and Development</b>	<b>21,904,524</b>	<b>22,587,102</b>	<b>22,208,337</b>	<b>-1.7%</b>
<b>OTHER</b>				
Non-Departmental/Other	97,457,794	64,309,392	85,136,754	32.4%
Debt Service	76,739,051	79,531,024	84,647,699	6.4%
Regionals/Contributions	7,357,910	7,794,143	8,034,057	3.1%
Metro	46,622,208	47,842,394	49,753,571	4.0%
<b>Subtotal: Other</b>	<b>228,176,963</b>	<b>199,476,953</b>	<b>227,572,081</b>	<b>14.1%</b>
<b>TOTAL GENERAL FUND OPERATIONS</b>	<b>\$916,323,235</b>	<b>\$931,261,155</b>	<b>\$980,659,606</b>	<b>5.3%</b>

## EXPENDITURE COMPARISON

	FY 2023 Actual <sup>1</sup>	FY 2024 Adopted	FY 2025 Proposed	% Increase '24 Adopted to '25 Proposed
<b>OTHER FUNDS - OPERATING &amp; CAPITAL</b>				
Ballston Quarter Tax Increment Financing	3,124,178	1,841,669	2,315,252	25.7%
Travel & Tourism Promotion	1,775,557	2,646,700	1,546,700	-41.6%
Ballston Business Improvement District	1,432,786	1,476,793	1,331,772	-9.8%
Rosslyn Business Improvement District	4,157,805	4,545,682	4,430,845	-2.5%
National Landing Business Improvement District	4,318,652	4,742,121	5,047,694	6.4%
Community Development	2,455,260	3,132,006	3,132,006	-
Housing Choice Voucher Program	22,455,481	26,434,579	26,638,864	0.8%
General Capital - PAYG	55,847,678	38,178,080	32,028,466	-16.1%
Stormwater Operating <sup>4</sup>	21,698,504	14,208,855	19,245,293	35.4%
Stormwater Capital <sup>4</sup>	-	2,336,552	7,935,000	239.6%
Transportation Capital <sup>2</sup>	93,993,447	37,374,864	36,145,664	-3.3%
Crystal City Tax Increment Financing <sup>2</sup>	6,076,290	4,379,860	6,506,510	48.6%
Columbia Pike Tax Increment Financing <sup>2</sup>	249,512	1,737,840	2,344,230	34.9%
Utilities	107,258,588	110,006,856	110,464,539	-
Utilities Capital	26,085,174	29,075,000	23,343,000	-19.7%
Ballston Public Parking Garage	2,333,140	3,396,603	3,419,121	0.7%
Ballston Public Parking Garage - 8th Level	86,464	140,475	136,151	-3.1%
CPHD Development	24,822,069	27,781,797	29,078,292	4.7%
Automotive Equipment	26,007,848	23,239,767	18,974,924	-18.4%
Printing	2,851,086	1,996,021	2,006,626	0.5%
<b>TOTAL OTHER FUNDS</b>	<b>\$407,029,518</b>	<b>\$338,672,120</b>	<b>\$336,070,949</b>	<b>-0.8%</b>
Less Other Fund Transfers <sup>3</sup>	(19,617,713)	(18,849,365)	(17,481,710)	-7.3%
<b>TOTAL COUNTY REQUIREMENTS</b>	<b>\$1,303,735,039</b>	<b>\$1,251,083,910</b>	<b>\$1,299,248,845</b>	<b>3.8%</b>

[1] FY 2023 expenditures include GASB 87 and 96 adjustments for leases and technology subscriptions. For more department details, see the GASB 87 and 96 Summary.

[2] Expenses do not include utilization of fund balance for FY 2023 and FY 2024. Refer to fund narrative for total expenditures.

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

[4] The Stormwater program will be funded by Stormwater Utility fees starting from CY 2024, which requires the County to move this program from Governmental to Enterprise Fund. Hence, the County setup new enterprise funds to track the Operating and Capital Stormwater budget and actual transactions separately beginning FY 2024.

## FY 2025 PROPOSED BUDGET POSITION CHANGES

This table details the added and eliminated full-time equivalent positions (FTEs) in the FY 2025 Proposed Budget.  
 Italic text indicates the FTE was added during FY 2024 but after the FY 2024 budget was adopted.

	<b>FTE Changes: FY 2024 Adopted to FY 2025 Proposed</b>
<b>GENERAL FUND</b>	
<b>County Board Office</b>	
Continue to Freeze a Senior Auditor (1.0 FTE)	-
Freeze an Assistant County Auditor (partial-year) (1.0 FTE)	-
<b>Total County Board Office</b>	<b>-</b>
<b>County Manager's Office</b>	
Eliminate a vacant Deputy County Manager	(1.00)
<b>Total County Manager's Office</b>	<b>(1.00)</b>
<b>Department of Management &amp; Finance</b>	
<i>Transfer in of a Risk Manager from HR</i>	1.00
<i>Transfer in of a Claims Analyst from HR</i>	1.00
Add a Commercial Real Estate Appraiser	1.00
Eliminate a filled Staff Support Technician	(0.50)
<b>Total Department of Management &amp; Finance</b>	<b>2.50</b>
<b>Department of Technology Services</b>	
Conversion of contractor staff to FTEs	5.00
Add an IT Support Specialist, charged to capital projects	1.00
Add Sr. Network Engineer	1.00
Eliminate a filled Chief Enterprise Architect	(1.00)
Eliminate a filled Technology Manager	(1.00)
Eliminate two Management Interns previously funded with one-time	(2.00)
<b>Total Department of Technology Services</b>	<b>3.00</b>
<b>Human Resources</b>	
Reduce a filled Psychologist	(0.30)
Eliminate a vacant Onboarding Specialist	(0.50)
Eliminate a vacant Senior IT Analyst	(0.50)
<i>Transferred a Claims Analyst to DMF</i>	(1.00)
<i>Transferred a Risk Manager to DMF</i>	(0.50)
<b>Total Human Resources</b>	<b>(2.80)</b>
<b>County Attorney</b>	
No proposed FTE changes	-
<b>Total County Attorney</b>	<b>-</b>
<b>Circuit Court Judiciary</b>	
No proposed FTE changes	-
<b>Total Circuit Court</b>	<b>-</b>
<b>Clerk of the Circuit Court</b>	
No proposed FTE changes	-
<b>Total Circuit Court</b>	<b>-</b>
<b>Juvenile and Domestic Relations Court</b>	
Continued freeze of one Management Analyst	-
Add a Management Specialist	1.00
Add two .5 Group Home Counselor II	1.00
Add Probation Counselor II (bilingual)	1.00
<b>Total Juvenile and Domestic Relations Court</b>	<b>3.00</b>

	<b>FTE Changes: FY 2024 Adopted to FY 2025 Proposed</b>
<b>Commonwealth Attorney</b>	
No proposed FTE changes	-
<b>Total Commonwealth Attorney</b>	-
<b>Sheriff</b>	
<i>Transfer a Senior Public Safety Applications Developer and a Public Safety Technology Specialist to the Police Department</i>	(2.00)
<i>Add a Physician Assistant Position to oversee the Inmate Medical Care program</i>	1.00
Freeze two additional Deputy Sheriffs (2.00 FTEs)	-
Continue to freeze Deputy Sheriffs (20.00 FTEs) from prior Board action	-
<b>Total Sheriff</b>	(1.00)
<b>Commissioner of Revenue</b>	
Continue to freeze Customer Advocate Management Specialist (1.0 FTE)	-
<b>Total Commissioner of Revenue</b>	-
<b>Treasurer</b>	
Eliminate a vacant Accountant IV	(1.00)
<b>Total Treasurer</b>	(1.00)
<b>Electoral Board</b>	
No proposed FTE changes	-
<b>Total Electoral Board</b>	-
<b>Public Safety Communications &amp; Emergency Management</b>	
Eliminate a filled Warehouse Coordinator, previously funded with one-time	(1.00)
Convert a Previously Grant Funded Emergency Management Specialist to County Funding (1.00 FTE)	-
<b>Total Public Safety Communications &amp; Emergency Management</b>	(1.00)
<b>Police</b>	
<i>Transfer in a Senior Public Safety Applications Developer and a Public Safety Technology Specialist from the Sheriff Department</i>	2.00
<i>Add five Interns to Establish a Cadet Program (5.00 Temporary FTEs)</i>	5.00
Add three Transportation Safety Specialists	3.00
Add one Transportation Safety Supervisor	1.00
Freeze Two Sworn positions (2.00 FTEs)	-
Continue to freeze sworn positions (38.60 FTEs) from prior Board action	-
<b>Total Police</b>	11.00
<b>Fire</b>	
Add a Senior Management Analyst and a Quality Assurance Manager to establish the Office of Professional Standards	2.00
Add a Physician Assistant for the Treat-no-Transport Program	1.00
Eliminate temporary FTEs in the ET3 program	(3.00)
<b>Total Fire</b>	-
<b>Department of Environmental Services (DES)</b>	
Transfer a filled Management & Budget Specialist to the Utilities Fund	(1.00)
Transfer a filled Planning Manager to the Transportation Capital Fund	(1.00)
Transfer 50% of a filled Design Engineer Team Supervisor to the Transportation Capital Fund	(0.50)
Transfer 33% of a filled Safety Specialist II to the Auto Fund	(0.33)
Transfer 25% of two filled Communications Specialist II to the Stormwater Fund	(0.50)
Eliminate a vacant Real Estate Specialist	(1.00)
Eliminate a vacant Engineering Technician	(1.00)
Eliminate a vacant Custodial Worker II	(1.00)
Eliminate 1.0 vacant temp FTE for Litter Collection	(1.00)
Add a Building Engineer I for the ART Operations and Maintenance Facility	1.00
<b>Total Department of Environmental Services</b>	(6.33)

**FTE Changes:  
FY 2024 Adopted to  
FY 2025 Proposed**

**Department of Human Services (DHS)**

Added a grant-funded Management Specialist (Director's Office)	0.50
Added a grant-funded limited-term IT Support Specialist (Economic Independence)	1.00
Transferred an Administrative Technician from the Housing Choice Voucher Fund (Economic Independence)	0.50
Added a grant-funded Eligibility Worker (Economic Independence)	0.25
Added a grant-funded Behavioral Health Therapist (Licensed) (Behavioral Health)	0.50
Added a grant-funded Behavioral Health Therapist (Licensed) (Behavioral Health)	0.50
Added a grant-funded permanent Human Services Clinician III (Behavioral Health)	1.00
Added a grant-funded two-year limited-term Behavioral Health Therapist (Licensed) (Behavioral Health)	1.00
Added a grant-funded permanent Human Services Clinician III (Aging and Disability)	1.00
Added a grant-funded Management Specialist (Child and Family)	1.00
Add an Employment Services Specialist (Economic Independence)	1.00
Eliminate a filled Employment Services Specialist (Economic Independence)	(1.00)
Add grant-funded Out Stationed Eligibility Workers (Economic Independence)	2.00
Add Human Service Specialists for the Eviction Prevention Program (Economic Independence)	2.00
Add two Eligibility Workers for the Housing Grants Program (Economic Independence)	2.00
Add a jail-based Behavioral Health Therapist (Licensed) (Behavioral Health)	1.00
Eliminate a vacant Teen Network Board Coordinator (Child and Family)	(1.00)
Eliminate filled Behavioral Intervention Specialists (Child and Family)	(2.00)
Eliminate a filled Tuberculosis Outreach Worker (Public Health)	(1.00)
Eliminate a filled Public Health Planning and Education Supervisor (Public Health)	(1.00)
Eliminate a vacant Dental Assistant (Public Health)	(1.00)
Add a coordinator for Youth and Teen Programming (Director's Office)	0.50
<b>Total Department of Human Services</b>	<b>8.75</b>

**Libraries**

Eliminate a Librarian Supervisor	(1.00)
Freeze a vacant Library Assistant (1.00 FTE)	-
<b>Total Libraries</b>	<b>(1.00)</b>

**Economic Development**

Eliminate a filled AED Media Production Specialist	(1.00)
Eliminate a filled AED Digital Strategist	(1.00)
Freeze a vacant AED Specialist II (1.0 FTE)	-
<b>Total Economic Development</b>	<b>(2.00)</b>

**Community Planning, Housing and Development**

Eliminate a vacant Associate Planner in Current Planning	(1.00)
Eliminate a vacant Associate Planner in Comprehensive Planning	(1.00)
Freeze a Code Enforcement Inspector (1.0 FTE)	-
<b>Total Community Development, Housing and Development</b>	<b>(2.00)</b>

**Parks and Recreation**

Add an Urban Forester	1.00
Add a Safety Program Coordinator	1.00
Add a permanent Administrative Assistant (convert from temporary)	1.00
Convert temporary staffing to support the permanent Administrative Assistant	(1.25)
Eliminate a vacant DPR Programmer I	(0.87)
Eliminate two filled Personal Trainer II	(2.00)
Eliminate filled temporary positions in the Personal Training Program	(2.65)
Add a Programmer for Youth and Teen Programming	1.00
<b>Total Parks and Recreation</b>	<b>(2.77)</b>

**NET POSITION CHANGES: GENERAL FUND**

**7.35**

	<b>FTE Changes: FY 2024 Adopted to FY 2025 Proposed</b>
<b>OTHER FUNDS</b>	
<b>Travel and Tourism</b>	
No proposed FTE changes.	-
<b>Total Travel and Tourism</b>	<b>-</b>
<b>Housing Choice Voucher</b>	
<i>Transferred an Accounting Technician to the Housing Assistance Bureau in the General Fund (DHS)</i>	<i>(0.50)</i>
<b>Total Housing Choice Voucher</b>	<b>(0.50)</b>
<b>Stormwater</b>	
Add an Environmental Management Specialist	1.00
Transfer in of a Communications Specialist II (25%) from the General Fund	0.25
Transfer in of a Communications Specialist II (25%) from the General Fund	0.25
Eliminate a vacant 0.50 FTE Communications Specialist II in the Stormwater Fund	(0.50)
<b>Total Stormwater</b>	<b>1.00</b>
<b>Transportation Capital</b>	
Transfer in of a Planning Manager from the General Fund	1.00
Transfer in of a Design Engineer Team Supervisor (50%) from the General Fund	0.50
<b>Total Transportation Capital</b>	<b>1.50</b>
<b>Crystal City Tax Increment Financing</b>	
No proposed FTE changes.	-
<b>Total Crystal City Tax Increment Financing Fund</b>	<b>-</b>
<b>Utilities Fund</b>	
Transfer in of a Management & Budget Specialist from the General Fund	1.00
<b>Total Utilities Fund</b>	<b>1.00</b>
<b>CPHD Development Fund</b>	
No proposed FTE changes.	-
<b>Total CPHD Development Fund</b>	<b>-</b>
<b>Automotive Equipment Fund</b>	
Transfer in of a Safety Specialist II (33%) from the General Fund	0.33
Eliminate previously frozen Welder	(1.00)
Continue to freeze a Trades Manager/Leader I (1.00 FTE)	-
<b>Total Automotive Equipment Fund</b>	<b>(0.67)</b>
<b>Print Fund</b>	
No proposed FTE changes.	-
<b>Total Print Fund</b>	<b>-</b>
<b>NET POSITION CHANGES: OTHER FUNDS</b>	<b>2.33</b>
<b>NET POSITION CHANGES: ALL FUNDS</b>	<b>9.68</b>



# Compensation

	ALL FUNDS		GENERAL FUND	
	FY 2025 Proposed	Percent of Total	FY 2025 Proposed	Percent of Total
Pay (Salaries)	\$413,555,366	68.65%	\$358,306,503	67.98%
Retirement	92,345,223	15.33%	82,420,573	15.64%
FICA	29,089,495	4.83%	25,339,927	4.81%
Health Insurance - Employees	42,241,078	7.01%	36,396,416	6.91%
Health/Life Insurance - Retirees	790,000	0.13%	790,000	0.15%
Life Insurance - Employees	635,206	0.11%	548,611	0.10%
Commuting & Transportation	2,448,822	0.41%	2,051,461	0.39%
Tuition Reimbursement	378,800	0.06%	378,800	0.07%
Unemployment/Short-Term Disability	280,000	0.05%	280,000	0.05%
Workers Compensation	4,600,000	0.76%	4,600,000	0.87%
Transfer to OPEB Trust Fund	14,100,000	2.34%	14,100,000	2.68%
Miscellaneous	1,941,946	0.32%	1,888,341	0.36%
<b>Total</b>	<b>\$602,405,936</b>	<b>100%</b>	<b>\$527,100,631</b>	<b>100%</b>

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

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**FY 2025 PAY PLAN PROPOSAL**

For FY 2025, the County is proposing a new pay plan for General Non-Bargaining employees that is consistent with compensation best practices and our regional peers’ programs. The pay plan will reduce from 319 grades (or pay ranges) to 40, making it easier for employees to understand the pay structure and potential promotional opportunities, while also facilitating pay range comparisons to other jurisdictions. Employees will be mapped to their new grades (pay ranges) based on external market comparators and internal peers.

For General Non-Bargaining employees, the proposed pay range maximums moved on average 4.5%, with a proposed pay increase budget of 4.75% for those employees in an Open Range pay plan and 5% for Pay-for-Performance employees. The increases for those employees who are covered by Collective Bargaining agreements is outlined in those agreements. The chart below outlines the pay range movement and pay increase proposals for Public Safety, Service Labor & Trades, and General employees.

<b>Group</b>	<b>Pay Increase Budget</b>	<b>Range Movement</b>
General	4.75%	4.5% (Avg)
General PFP	5.00%	4.5% (Avg)
Sheriff	4.75%	2.00%
Sheriff Command Staff	5.00%	2.00%
Fire (Step)	4.00%	-
Fire – Non-Bargaining	5.00%	2.00%
Police (Step)	2.50%	-
Police – Non-Bargaining	5.00%	2.00%
SL&T	4.75%	2.00%

The County is also proposing a new retirement program for general employees not covered by a collective bargaining agreement. The proposed plan provides a combination of a 1% defined benefit (pension) with a lower employee contribution of 2.5% of pay. The County will also provide a 7.5% contribution to a 401(a) account. The plan design will provide a meaningful benefit for employees who stay with the County for a full career while providing greater value for those with shorter careers. An actuarial analysis was performed, and the new design is cost neutral for the County. The proposed plan would be for employees hired on or after January 1, 2025.

**FY 2025 NEW RETIREMENT PLAN**

For FY 2025, the County is proposing a new retirement plan for newly hired general employees (non-bargained) effective January 1, 2025. The design of the plan has been recommended by an Employee Work Group, with analysis by Aon Consulting.

This new plan offers better value for short career employees than our current plan; the current average tenure for this group is 9 years. It is also attractive to hires from private sector, where the average match is 50 cents on the dollar up to 6% of pay, or 3% total, versus the County’s 7.5% contribution.

The plan also provides a meaningful pension benefit for those who stay for a full career. Employees would benefit from this change for tenures exceeding 10 years and if they reinvested all or a portion of their salary “savings” of 1.5% (old 4% contribution minus new contribution of 2.5%) even longer.

With the implementation of this plan, Arlington will have lowest required employee pension contribution and highest 401(a) contribution among comparators.

**Assumed Rate of Return = 6.75%**

YOS at Termination		5	10	30
Current Benefit	1.7% Defined Benefit    4.2% 401(a)    4% Employee Contribution			
	Pension Value	\$ 21,494	\$ 69,261	\$ 1,431,568
	4.2% 401(a) Benefit Value	\$ 26,468	\$ 61,794	\$ 470,095
	<b>Total Benefit Value</b>	<b>\$ 47,962</b>	<b>\$ 122,520</b>	<b>\$ 1,901,663</b>
Proposed New Hire Benefit	1% Defined Benefit    7.5% 401(a)    2.5% Employee Contribution			
	Pension Value	\$ 12,639	\$ 40,756	\$ 842,088
	7.5% 401(a) Benefit Value	\$ 47,265	\$ 110,346	\$ 839,454
	<b>Total Benefit Value</b>	<b>\$ 59,904</b>	<b>\$ 151,102</b>	<b>\$ 1,681,542</b>

Pay Enhancements – FY 2004 to FY 2025

The following provides a history of key pay enhancements.

Fiscal Year	COLA/Market Pay Adjustment	Other Changes
FY 2025		<ul style="list-style-type: none"> <li>▪ 4.75% merit increase for non-bargaining employees</li> <li>▪ 4.75% salary increase for Service/Labor/Trades employees</li> <li>▪ Fire: Step increases in line with the IAFF CBA and the grade/step structure</li> <li>▪ Police: Step increases in line with the ACOP CBA and the grade/step structure</li> <li>▪ Implementation of the new pay plan</li> <li>▪ Proposed new retirement plan for new general employees (non-bargaining) with a combination of a 1% defined benefit (pension) with a lower employee contribution of 2.5% of pay. The County will also provide a 7.5% contribution to a 401(a) account. The plan would be effective January 1, 2025.</li> </ul>
FY 2024		<ul style="list-style-type: none"> <li>▪ 4.5% merit increase for General employees</li> <li>▪ 4.5% salary increase for Service/Labor/Trades employees</li> <li>▪ 8.5% merit increase for Sheriff uniform employees</li> <li>▪ Related range movements, which means that the lowest part of the pay range and highest part of the range will move.</li> <li>▪ Fire: Implementation of a grade and step structure with 4% steps plus a longevity bonus for those at range maximum</li> <li>▪ Police: Implementation of a grade and step structure with most ACOP members receiving at least 10% increases in year one and 2.5% step increases planned for years 2 and 3</li> <li>▪ County Board pay will increase to \$95,734 for the Chair and \$89,851 for members</li> <li>▪ \$2,000 (gross) one-time bonus for all qualifying staff</li> <li>▪ Increase paid parental leave from 8 to 10 weeks</li> <li>▪ Increase in the flexible spending account dependent care match from \$1,500 to \$2,000</li> <li>▪ Increase in the County’s contribution for the health savings accounts for those on the high deductible health plan from \$700 individual/\$1,400 dependent to \$950/\$1,900</li> <li>▪ Increase in adoption assistance from \$5,000 to \$9,000</li> <li>▪ Establishing 16 hours of paid bereavement (based on a 40 hour work week); leave does not carry over from one fiscal year to the next</li> <li>▪ Increasing DROP from three to four years</li> <li>▪ <i>In June after budget adoption, the County Board approved a new maximum annual salary cap for County Board Members (\$116,343) and the Board Chair (\$121,806) effective January 1, 2024</i></li> </ul>

Fiscal Year	COLA/Market Pay Adjustment	Other Changes
FY 2023		<ul style="list-style-type: none"> <li>▪ 5.25% merit increase for General employees, 13.5% for uniformed Police, and 8.50% for uniformed Sheriff and Fire employees</li> <li>▪ 5.0% increase to the minimum and maximum of General Employee grades/ranges and up to 5.5% increase to the minimum and maximum of uniform public safety grades/ranges</li> <li>▪ Increase to pay-for-performance budget of 0.5%</li> <li>▪ 2.5-hour reduction in Police work week for uniformed positions</li> <li>▪ \$1.5 million for the first year of a multi-year effort to address pay compression</li> <li>▪ \$1,600 (gross) one-time bonus</li> <li>▪ One-time referral bonus for hard to fill positions - \$1,000 upon hire and \$1,000 after 6 months</li> <li>▪ DHS Clinical Services – one-time retention bonus of \$3,500 gross for existing employees; signing bonus \$1,500 gross at hiring, \$1,500 gross later for new employees</li> <li>▪ Police signing bonus of \$1,500 (gross) upon hire and again after one year (one-time)</li> <li>▪ Fire – uniform employees one-time retention bonus of \$1,600 gross</li> <li>▪ Optional one-time cash-out 40 hours of compensation time for General Employees with balances of 80 hours or more and for Public Safety Employees with balances of 120 hours or more</li> <li>▪ One-time allowance for front-line staff (\$1,000 gross)</li> <li>▪ One-time funding for additional bonuses, merit awards, and retention efforts (\$500,000)</li> <li>▪ A one-time increase to shift differential from \$0.75 to \$1.00 per hour for B shift and from \$1.00 to \$1.30 per hour for C shift</li> <li>▪ A one-time increase to language premium from \$0.69 to \$0.92 per hour</li> <li>▪ Double the CDL bonus to \$2,000 (one-time)</li> <li>▪ One-time Fire Swiftwater Premium of \$0.70 per hour for techs and \$1.40 per hour for specialists</li> <li>▪ 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.</li> </ul>

Fiscal Year	COLA/Market Pay Adjustment	Other Changes
FY 2022	1% effective January 1, 2022	<ul style="list-style-type: none"> <li>▪ Additional 1% market adjustment effective January 1, 2022, approved at close-out of FY 2021</li> <li>▪ \$450 (net) one-time bonus approved at close-out of FY 2021</li> <li>▪ 1% merit increases included</li> <li>▪ \$900 (net) one-time bonus</li> <li>▪ 5.0% increase to the minimum and maximum of each pay range for general employees</li> <li>▪ 1.0% increase to the minimum and maximum of each pay range for public safety employees</li> <li>▪ Lowest base pay rate / living wage increased to \$17.00/hour from \$15.00/hour for all permanent and temporary employees, excluding student assistants</li> <li>▪ Increased dependent care match from \$1,000 to \$1,500</li> <li>▪ Increased Live Where You Work benefit</li> <li>▪ Increased paid parental leave from 6 to 8 weeks</li> <li>▪ Increased maximum tuition reimbursement from \$1,900 to \$2,200 per year</li> <li>▪ Added Juneteenth Day as a paid holiday</li> </ul>
FY 2021	None	<ul style="list-style-type: none"> <li>▪ No compensation increases</li> <li>▪ Increased paid parental leave from 4 to 6 weeks</li> <li>▪ Increased dependent care match from \$500 to \$1,000</li> <li>▪ Increased vacation leave accrual for new/recent hires from 13 days to 16.25 days</li> <li>▪ Added a one-time Election Day holiday</li> <li>▪ Eliminated Presidents Day holiday and add a floating holiday</li> <li>▪ Introduced a Consumer Driven Health Plan</li> </ul>
FY 2020	None	<ul style="list-style-type: none"> <li>▪ Merit increases included</li> <li>▪ 2.0% increase to the minimum and maximum of each pay range</li> <li>▪ 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.</li> <li>▪ Expanded dental plan options</li> <li>▪ Introduced a voluntary, employee paid, long term disability insurance plan</li> </ul>

Fiscal Year	COLA/Market Pay Adjustment	Other Changes
FY 2019	None	<ul style="list-style-type: none"> <li>▪ Merit increases included</li> <li>▪ 1.0% increase to the minimum and maximum of each grade/range</li> <li>▪ 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.</li> <li>▪ Lowest base pay rate / living wage increased to \$15.00/hour from \$14.50/hour for all permanent and temporary employees, excluding student assistants</li> <li>▪ Added Adoption Assistance (\$5,000/child)</li> <li>▪ Increased volunteer leave from 4 hours to 8 hours</li> <li>▪ Increased location pay from \$80/month to \$110/month for uniformed Sheriff and Police positions</li> </ul>
FY 2018	None	<ul style="list-style-type: none"> <li>▪ Merit increases included</li> <li>▪ Increased Transit Subsidy by \$50 per month</li> <li>▪ Implemented a Dependent Care Flexible Spending Account (FSA) employer match of \$500 per employee</li> </ul>
FY 2017	None	<ul style="list-style-type: none"> <li>▪ Merit increases included</li> <li>▪ 1.75% increase to the maximum of each grade/range and implementation of open pay ranges</li> <li>▪ Lowest base pay rate increasing to \$14.50/hour from \$13.13/hour for all permanent employees</li> <li>▪ Eliminated steps 2 &amp; 3</li> <li>▪ Implemented a Commercial Driver’s License (CDL) bonus program</li> <li>▪ Increased New Parent Leave from 2 weeks to 4 weeks</li> </ul>
FY 2016	None	<ul style="list-style-type: none"> <li>▪ Merit/step increases included</li> </ul>
FY 2015	1.00% for Step 19 employees	<ul style="list-style-type: none"> <li>▪ Merit/step increases included</li> <li>▪ Added extra Christmas and New Year’s holidays, CY 2014 only, due to timing of the holidays</li> </ul>
FY 2014	None	<ul style="list-style-type: none"> <li>▪ Merit/step increases included</li> <li>▪ Eliminated one County Holiday (Columbus Day)</li> </ul>
FY 2013	None	<ul style="list-style-type: none"> <li>▪ Added Step 19, dropped Step 1</li> <li>▪ Added Christmas Eve and New Year’s Eve holidays, CY 2012 only, due to timing of the holidays</li> <li>▪ Merit/step increases included</li> <li>▪ Living wage increased to \$13.13 per hour</li> </ul>
FY 2012	None	<ul style="list-style-type: none"> <li>▪ 1% One-time lump sum payment for employees at step 18</li> <li>▪ Merit/step increases included</li> </ul>



Fiscal Year	COLA/Market Pay Adjustment	Other Changes
FY 2011	None	<ul style="list-style-type: none"> <li>▪ Merit/step increases restored</li> <li>▪ 2% one-time lump sum payment for employees at step 18</li> <li>▪ Increased County-provided life insurance to one times salary, eliminating \$50,000 cap</li> <li>▪ One-day furlough for all employees [NOTE: the furlough day was cancelled through the use of FY 2010 one-time carryover funds]</li> </ul>
FY 2010 Mid-Year	1.00%	<ul style="list-style-type: none"> <li>▪ 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</li> </ul>
FY 2010 Adopted	None	<ul style="list-style-type: none"> <li>▪ No merit/step increases</li> <li>▪ \$500 one-time bonus</li> </ul>
FY 2009	None	<ul style="list-style-type: none"> <li>▪ 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)</li> <li>▪ For general employees, increased employer's 401(a) contribution to 4.2%; eliminated 401(a) contribution for Public Safety</li> <li>▪ Established concept of flex credits for benefits ("cafeteria plan") – applying to health and dental insurance for FY 2009</li> <li>▪ Living wage increased to \$12.75 per hour</li> </ul>
FY 2008	1.50%	<ul style="list-style-type: none"> <li>▪ Added Christmas Eve and New Year's Eve holidays (calendar 2007 only – Monday holidays)</li> </ul>
FY 2007	2.00%	<ul style="list-style-type: none"> <li>▪ Targeted market rate adjustments, promotional opportunities and career ladders for public safety ranks</li> <li>▪ Location pay stipends</li> <li>▪ Living wage increased to \$11.80 per hour</li> </ul>
FY 2006	2.00%	<ul style="list-style-type: none"> <li>▪ Overtime based on total hours, including leave</li> <li>▪ Living wage set at \$11.20 per hour</li> </ul>
FY 2005	2.00%	<ul style="list-style-type: none"> <li>▪ Additional step (18) added to pay plan</li> </ul>
FY 2004	1.00%	<ul style="list-style-type: none"> <li>▪ Additional 1% lump sum payment in addition to the 1% COLA/MPA</li> <li>▪ Increased pay scale for Firefighters</li> <li>▪ Living wage adopted, set at \$10.98</li> <li>▪ Reduced employee retirement contribution one percentage point (from 5% to 4% for general employees, and 6% to 5% for uniformed)</li> </ul>

Retirement Plans and County Contribution Rates

Employer Contribution Rates – FY 2025 Proposed Budget		
Plan	Employee Type	County Contribution Rate
Defined Benefit	General Employees	14.6% of pay
	Uniformed Employees	41.5% 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 2025	14.6%	4%	41.5%	7.5%
FY 2024	14.5%	4%	40.6%	7.5%
FY 2023	14.3%	4%	39.4%	7.5%
FY 2022	14.2%	4%	39.0%	7.5%
FY 2021	14.6%	4%	38.4%	7.5%
FY 2020	15.1%	4%	38.7%	7.5%
FY 2019	15.0%	4%	38.1%	7.5%
FY 2018	14.9%	4%	37.9%	7.5%
FY 2017	14.4%	4%	35.9%	7.5%
FY 2016	15.9%	4%	37.8%	7.5%
FY 2015, revised	17.9%	4%	39.7%	7.5%
FY 2014	16.6%	4%	38.4%	7.5%
FY 2013	14.6%	4%	36.4%	7.5%
FY 2012	14.6%	4%	36.5%	7.5%
FY 2011	14.4%	4%	35.5%	7.5%
FY 2010	13.8%	4%	35.1%	7.5%
FY 2009 (effective 1/1/09)	13.8%	4%	35.1%	7.5%
FY 2008	9.8%	4%	19.4%	5%
FY 2007	8.3%	4%	16.3%	5%
FY 2006	6.4%	4%	13.6%	5%
FY 2005	4.9%	4%	10.5%	5%
FY 2004	3.5%	4%	7.2%	5%

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

<b>Defined Contribution Plan (Chapter 46 ONLY) – Funding History</b>				
<b>Percent of Base Pay Contributed to Retirement Plan</b>				
<b>Fiscal Year</b>	<b>General Employees</b>		<b>Uniformed Employees</b>	
	County Contribution	Employee Contribution	County Contribution	Employee Contribution
FY 2010 through FY 2025	4.2%	-	-	-
FY 2009 (as of 1/1/09)	4.2%	-	-	-
FY 2003 through FY 2008	2%	-	1%	-

**Employee Health Insurance**

- The FY 2025 Proposed Budget includes a 7% increase for all three Cigna plans, 6% increase for Kaiser, and 5% increase for the two Delta Dental plans.

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