

## GUIDE TO READING THE PROPOSED BUDGET

The budget is broken down by sections. Although the Table of Contents outlines what is contained in each section, this guide serves to assist the reader in better understanding how the budget is structured.

### COUNTY MANAGER'S BUDGET MESSAGE

The County Manager, who serves as the Chief Administrative Officer of the County, summarizes the proposed budget, highlighting the most significant issues addressed in the budget and the major policy issues the County Board will be dealing with during their budget deliberations.

### BUDGET SUMMARIES (Section A)

Section A contains fund descriptions, tables, and charts that summarize the budget. The major components of this section are as follows:

- **Fund Descriptions:** For accounting purposes, fiscal activities in the County are separated by fund type. The fund descriptions outline the categories of funds used for budget purposes. This section also includes a table which shows which departments are budgeted in which funds.
- **Expenditure Summary - All Funds:** This section illustrates all of the County Government and School Board expenditures, by fund type.
- **Expenditure and Revenue Summary by Fund:** This summary shows FY 2022 proposed revenues and expenses broken out by accounting categories for all funds which will be appropriated as part of the adopted budget (excluding Schools funds). Note that transfers out to other funds are included in the expenditures of the source fund.
- **Pie Charts:** The revenue chart illustrates the revenue sources that comprise Arlington's General Fund revenues. The expense chart details how the budget is distributed among various services within the General Fund.
- **General Fund Summary:** This section illustrates major categories of General Fund expenditures and revenues. The General Fund is the primary operating fund of the County.
- **County Government Summary:** This summary provides a three-year (FY 2020 Actual, FY 2021 Adopted, and FY 2022 Proposed) detail of staffing levels (authorized full-time equivalent positions, or FTEs) and expenditures by department and fund.
- **Expenditure Comparison:** This summary provides a three-year department-level detail of expenditures, including the change between the current year adopted budget and the proposed budget.
- **Proposed Budget Position Changes:** This chart summarizes the changes in full time equivalent positions (FTEs) between the FY 2021 adopted budget and the FY 2022 proposed budget, highlighting positions added, transferred between departments, frozen, or eliminated.
- **Compensation Summary:** This section includes information on the General Fund and all fund totals budgeted in FY 2022 for employee salaries and benefits, and historical information on employee compensation and retirement rates.

### REVENUE SUMMARY (Section B)

A summary of proposed tax and fee changes, and descriptions of major revenue sources are included.