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 maintenance of the road system. 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: property 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.

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.

Jail Industries Fund

This fund accounts for the costs of a program within the Detention Facility which trains inmates and utilizes their services in performing certain County tasks, such as food preparation, parks maintenance and printing services. The Jail Industries fund is managed by the Sheriff's Office.

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.

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. The Department of Economic Development manages this fund.

Rosslyn Business Improvement District 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. The Department of Economic Development manages this fund.

Crystal City Business Improvement District Fund

This fund accounts for the operations of a service district in Crystal 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. The revenue supporting the fund is generated from an additional real estate tax assessment for properties in the district. The Department of Economic Development manages this fund.

Community Development Fund

This fund accounts for the operations of various 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.

Section 8 Housing Assistance Fund

This fund accounts for the revenue from the U.S. Department of Housing and Urban Development for Section 8 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 Section 8 program is managed by the Department of Human Services.

SCHOOL FUNDS

School Operating Fund

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

School CSA 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, provides approximately 46 percent of the funding for these expenditures.

School Debt Service Fund

This fund accounts for the payment of principal and interest on school bonds that are used to construct school facilities.

School Food Service Fund

This fund accounts for the operations of the School food services programs for student meals. Revenues are derived from fees, state and federal financing and other miscellaneous sources used for School food service operations.

School Grants And Restricted Programs Fund

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

School Capital Project Funds

These funds account for purchase and/or construction of major capital facilities for the schools. The capital projects which are financed under Pay-As-You-Go Capital Programs are accounted for in the School Capital Projects Pay-As-You-Go Fund. As required by law, a separate fund, the School Capital Projects Bond Fund, is used to account for the capital project expenditures financed by the proceeds of general obligation bonds.

Community Activities Fund

This fund accounts for the operations of various County-Schools joint community service programs, which include aquatic centers and day care facilities. Financing is provided primarily by General Fund transfers and fees collected for specific activities.

CAPITAL PROJECTS FUNDS

Capital Projects Funds

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 the County, Schools and utilities construction and capital improvements is provided primarily by local tax revenues and utility user fees (fund transfers), state highway aid, developer contributions and miscellaneous fees and charges. These Pay-As-You-Go capital appropriations are approved as part of the annual operating budget.

The following shows which County departments are associated with which fund (excluding Schools funds).

	General Fund	Utilities Fund	Ballston Public Parking Garage	Automotive Equipment Fund	Printing Fund	Jail Industries Fund	Travel & Tourism Fund	Rosslyn Business Improvement	Crystal City Business Improvement	Community Development Fund	Section 8 Housing Fund	Pay-As-You-Go Capital Fund	Utilities Capital Fund
County Board	■												
County Manager	■												
Management and Finance	■												
Technology Services	■											■	
Human Resources	■												
Civil Service Commission	■												
County Attorney	■												
Circuit Court	■												
General District Court	■												
Juvenile and Domestic Relations Crt.	■												
Commonwealth's Attorney	■												
Sheriff	■					■						■	
Commissioner of the Revenue	■												
Treasurer	■												
Electoral Board	■												
Office of Emergency Management	■												
Police	■												
Fire	■												
Environmental Services	■	■	■	■	■							■	■
Human Services	■										■		
Libraries	■												
Economic Development	■						■	■	■				
Community Planning, Hsg. & Devel.	■									■		■	
Parks, Rec. & Cultural Resources	■											■	