

REVENUES

OVERVIEW

Fiscal Year (FY) 2017 revenues reflect ongoing modest growth in the Northern Virginia economy. Arlington's proximity to the nation's capital, balanced economy, smart growth planning, and highly-educated workforce help produce Arlington's slightly positive revenues. Northern Virginia's and Arlington's strong employment and solid real estate market are the foundation for steady incremental growth in the County's major revenue streams.

In the aggregate, Arlington's calendar year (CY) 2016 real estate assessments are up 2.8 percent over CY 2015 levels, reflecting strength in the residential and commercial properties, particularly new construction. Excluding apartments, CY 2016 commercial assessments were up slightly (1.1 percent) compared to CY 2015, due in part to a stabilizing office vacancy rate. Apartment assessments grew 4.8 percent with 2.7 percent of that growth attributable to new construction.

The residential property assessment base increased 3.0 percent in the aggregate. Detached home and townhome assessments gained 3.3 percent, while condominiums saw slightly less growth (2.4 percent). The average single family home value in Arlington continued to increase — gaining 2.8 percent in 2016 — increasing from \$587,100 in CY 2015 to \$603,500 in CY 2016.

Meanwhile, other revenue streams are experiencing a variety of changes. Local taxes other than real estate are expected to increase slightly – 2.4 percent in the aggregate. Local fees, interest, and fines are anticipated to remain relatively level in the aggregate. Charges for services are expected to increase 6.2 percent; this is primarily due to the increase to ambulance fees. Revenue from the Commonwealth grows by 0.8 percent in FY 2017, driven primarily by Compensation Board funding and additional human services grants. Funds from the federal government are decreasing 4.7 percent primarily due to the expiration of several federal grants.

General Fund Revenues

Excluding fund balance, General Fund revenues for FY 2017 are forecast to be \$1,173,660,767, an increase of 2.8 percent over the FY 2016 adopted budget levels. This change reflects the increase in the assessment base, half-cent decrease in the real estate tax rate, and slight growth in all other tax revenue combined. Total General Fund revenues including fund balance total \$1,197,705,237.

Modest Gains in Local Tax Revenues

For the FY 2017 adopted budget, General Fund tax revenues are forecast to increase by 2.7 percent. This gain is driven by overall real estate assessment increases of 2.8 percent.

Other taxes combined are forecast to increase 2.4 percent in FY 2017. Personal property tax (including business tangible tax) is expected to increase 1.7 percent overall. This tax stream is increasing in the business tangibles segment (up 2.8 percent) based on recent actual receipts. Vehicle personal property receipts are increasing 1.2 percent in FY 2017. Sales tax is down slightly (1.0 percent) and meals tax is up slightly (3.8 percent) reflecting recent actuals in FY 2016 while transient occupancy tax is up 9.6 percent reflecting higher daily rates and occupancy rates. Business, Professional and Occupational License Tax (BPOL) is projected to increase 0.9 percent.

State and Federal Budget Adjustments

FY 2017 revenue from the Commonwealth grows by 0.8 percent while federal government revenues decrease 4.7 percent. The increase in Commonwealth revenue can be attributed to higher highway and law enforcement aid as well as increased Compensation Board revenue.

The decrease in federal funds reflects the expiration of the Department of Human Services Substance Abuse and Mental Health Services Administration (SAMHSA) grant at the end of the first quarter of FY 2017 as well as the expiration of the HUD Adopt-a-Family grant, which was transferred directly to the program operator.

Real Estate Tax Rate Remains among the Lowest in Northern Virginia

The County Board reduced the base real estate tax rate by a half-cent from \$0.983 to \$0.978 per \$100 of assessed value. The FY 2017 adopted budget reflects a total CY 2016 real estate rate of \$0.991 per \$100 of assessed value, which includes the reduced base rate of \$0.978 and the county-wide sanitary district rate of \$0.013 for stormwater management. Arlington will continue to have one of the lowest real estate tax rates in the Northern Virginia region, maintaining its history of providing excellent value. Because of assessment growth, the average homeowner will pay \$133 more in real estate taxes in CY 2016 than in CY 2015, an increase of 2.3 percent.

Revenue Sharing with Arlington Public Schools (APS)

The County Board replaced \$543,277 of one-time funding with ongoing. Combined with the tax rate cut, third quarter funding, and revenue above budget guidance that were not included in the proposed budget, the total FY 2017 transfer to APS is \$466,964,234 – \$464,510,832 of ongoing funding and \$2,453,402 of one-time. The revenue sharing percentage is now 46.6% of ongoing local tax revenues.

Comparison between Budgeted Revenues and Expenditures

County budget information compares budgeted revenues and expenditures from the current fiscal year to the next fiscal year. Most of the growth calculations in this section, derived from historical trends and other data, are calculated against revised estimates for the current year. This is especially important for real estate revenue since the County's assessment of real estate occurs each January 1, or halfway through the current fiscal year. The value of real estate, determined in the middle of a fiscal year, has a significant impact on the current fiscal year's revenue since the first payment is due in June, prior to the end of the current fiscal year, and drives the forecast for the subsequent fiscal year. Other tax revenues are revised in the current year if the tax receipts indicate higher or lower year-end projected revenues. This revenue surplus or deficit is typically not recognized in the budget until the mid-year or third quarter review of the current fiscal year is completed.

Fiscal Outlook

Arlington continues to economically surpass much of the region and the nation. Arlington's unemployment rate remains the lowest in the Commonwealth. The County's per capita income remains among the highest in the state. Home prices continue on a positive trajectory, which help balance the commercial real estate sector's slower growth. Arlington is poised to begin FY 2017 with steady revenue streams, an overall positive real estate market, and low unemployment levels.

Economic Indicators

	CY 2013	CY 2014	CY 2015
Consumer Price Index (national CPI-U average)	1.5%	1.6%	0.1%
Employment Cost Index (private industry workers)	2.0%	2.3%	1.9%
Unemployment – US / Arlington (December)	7.4% / 3.1%	6.2% / 3.2%	5.3% / 2.8%
Mortgage Rate (annual average – 30 year fixed rate)	3.98% & 0.7 pts.	4.17% & 0.6 pts.	3.85% / 0.6 pts.
Federal Fund Rate (annualized)	0.11%	0.09%	0.13%
Retail Sales (based on 1% of Arlington tax revenue)	\$3.92 billion	\$3.95 billion	\$3.95 billion
Office Vacancy Rate – (including sublets)	18.9%	21.1%	19.6%
Tourism – Hotel Occupancy Rate	72%	76%	77%
Tourism – Average Hotel room rate	\$150.43	\$151.55	\$158.85

Sources: Bureau of Labor Statistics, Freddie Mac, Federal Reserve, Smith Travel Research, Costar

TAX COMPETITIVENESS

Arlington County continues to have a tax structure that is highly competitive with the region and with the nation. The real estate tax rate for calendar year (CY) 2016, which includes a base rate of \$0.978 plus a \$0.013 stormwater tax, is one of the lowest in the Northern Virginia region. Charts comparing current (CY 2016) tax rates and tax bills for various Northern Virginia jurisdictions can be found later in this section.

FINANCIAL STANDING

Arlington is one of approximately 39 counties in the United States to be awarded a triple Aaa/AAA/AAA credit rating. In April 2016, the three primary rating agencies all reaffirmed the highest credit rating attainable for jurisdictions. Ratings issued by Fitch, Inc. (AAA), Moody's Investors Service (Aaa), and Standard & Poor's (AAA) validate that Arlington's financial position is outstanding, and it reflects the strong debt position, stable tax base, and sound financial position.

TAX RATES, USER CHARGES, AND PERMIT FEE CHANGES FOR FY 2017

The following changes for FY 2017 are reflected in total revenue amounts.

General Fund

In the General Fund, changes in revenue are reflected in the department narratives and the General Fund total revenues. The FY 2017 budget includes the following:

- The County Board decreased the base real estate tax rate by \$0.005 from \$0.983 to \$0.978 per \$100 of assessment value.
- In the Department of Environmental Services (DES), the household solid waste rate increases from \$271.04 to \$307.28. The fee is charged per refuse unit and achieves the County's objective of 100 percent recovery of household refuse collection, disposal and recycling costs, leaf collection costs, and overtime costs associated with brush and metal collection.
- In the Fire Department, ambulance transport fees increase from \$400 to \$500 for Basic Life Support, \$500 to \$650 for Advanced Life Support, and \$675 to \$800 for Advanced Life Support II. These increased fees are expected to generate an additional \$750,000.
- In the Department of Parks and Recreation (DPR), fee changes and new fees are expected to generate \$84,971 in additional revenue in FY 2017 and reduce the County's tax support of DPR. New fees include activities and rentals offered for the first time in FY 2017 including new therapeutic recreation special events, 55+ dance sessions, and portable toilet rentals for special events. Additional fee changes are designed to more accurately reflect the actual cost of activities and create consistency including adjusting fees for the competitive team programs to reflect 100% cost recovery, adjusting fees for preschool based on the number of days in each session (MWF, T/Th) for the FY 2017 sessions, decreasing a drop-in fitness class fee for Seniors (non-OSAP) at Thomas Jefferson Community Center, increasing the rates for OSAP educational theater and the cost for Junior Jam Summer Camp both based on additional items and/or time added for each, and expanding the range of fees for Enjoy Arlington classes and therapeutic recreation classes to reflect increasing costs and additional offerings.
- In the Library Department, all library fines are now one daily rate at \$0.30/day. DVD fees decrease from \$1.00 to \$0.30 per day and juvenile/young adult fees increase from \$0.20 to \$0.30 per day. All other fees will remain at \$0.30/day. There is not projected to be any overall revenue impact to the Department for the adjustment of fees to \$0.30/day.
- *On May 14, 2016, the County Board adopted an ordinance to amend Chapter 40 (Transient Occupancy Tax) of the Code of Arlington County to add an additional 0.25% transient occupancy tax levy for the purpose of promoting tourism and business travel in Arlington County and appropriated \$1.25 million in revenue and expense to the FY 2017 Travel and Tourism Promotion Fund along with 2.0 limited term FTE's for the purpose of promoting tourism and business travel in Arlington County. The adopted expense and revenue will have no net impact to the General Fund.*

Stormwater Fund

- Maintain the sanitary district tax for stormwater at \$0.013 per \$100 of assessed value to manage and improve the County's stormwater system.

Utilities Fund

- Maintain the water/sewer rate at \$13.27 per thousand gallons.

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

- Fund the Crystal City, Potomac Yard, and Pentagon City TIF area using CY 2011 district assessments as the base year for valuation. Funding in FY 2017 is 33 percent of the incremental tax payment generated by the projected assessment tax base increase for properties in the defined Crystal City, Potomac Yard, and Pentagon City area. Total FY 2017 revenue for the TIF is projected to be \$4,812,420.

Columbia Pike Tax Increment Financing (TIF) Fund

- Fund the Columbia Pike TIF area, established by the County Board in December 2013, using CY 2014 district assessments as the base year for valuation. Funding in FY 2017 is 25 percent of the projected tax revenue generated from the incremental assessment growth forecast for CY 2016 in the defined Columbia Pike area. Total FY 2017 revenue for the TIF is projected to be \$952,180.

Transportation Capital Fund (formerly the Transportation Investment Fund)

- Maintain the tax rate for Transportation Capital Fund at \$0.125 for each \$100 of real estate assessment value to fund major transportation infrastructure projects. This tax rate is in addition to the real estate tax rate and is assessed to commercially zoned properties in Arlington. Total FY 2017 revenue for the Transportation Capital Fund is projected to be \$36.6 million including \$11.8 million of NVTa local share funding.

Special Assessment District Funds

- The Ballston Business Improvement Service District CY 2016 tax rate remains \$0.045 for each \$100 of real estate assessment value, no change from the CY 2015 rate. This tax is imposed to fund additional services in the Ballston area. This service district tax rate is in addition to the real estate tax rate and is assessed to commercially zoned properties in the District.
- The Crystal City Business Improvement Service District CY 2016 tax rate remains at \$0.043 for each \$100 of real estate assessment value, no change from the CY 2015 rate. This tax is imposed to fund additional services in the downtown Crystal City area. This service district tax rate is in addition to the real estate tax rate.
- The Rosslyn Business Improvement Service District CY 2016 tax rate is remains at \$0.078 for each \$100 of real estate assessment value, no change from CY 2015 rate. This tax is imposed to fund additional services in the downtown Rosslyn area. This service district tax rate is in addition to the real estate tax rate.

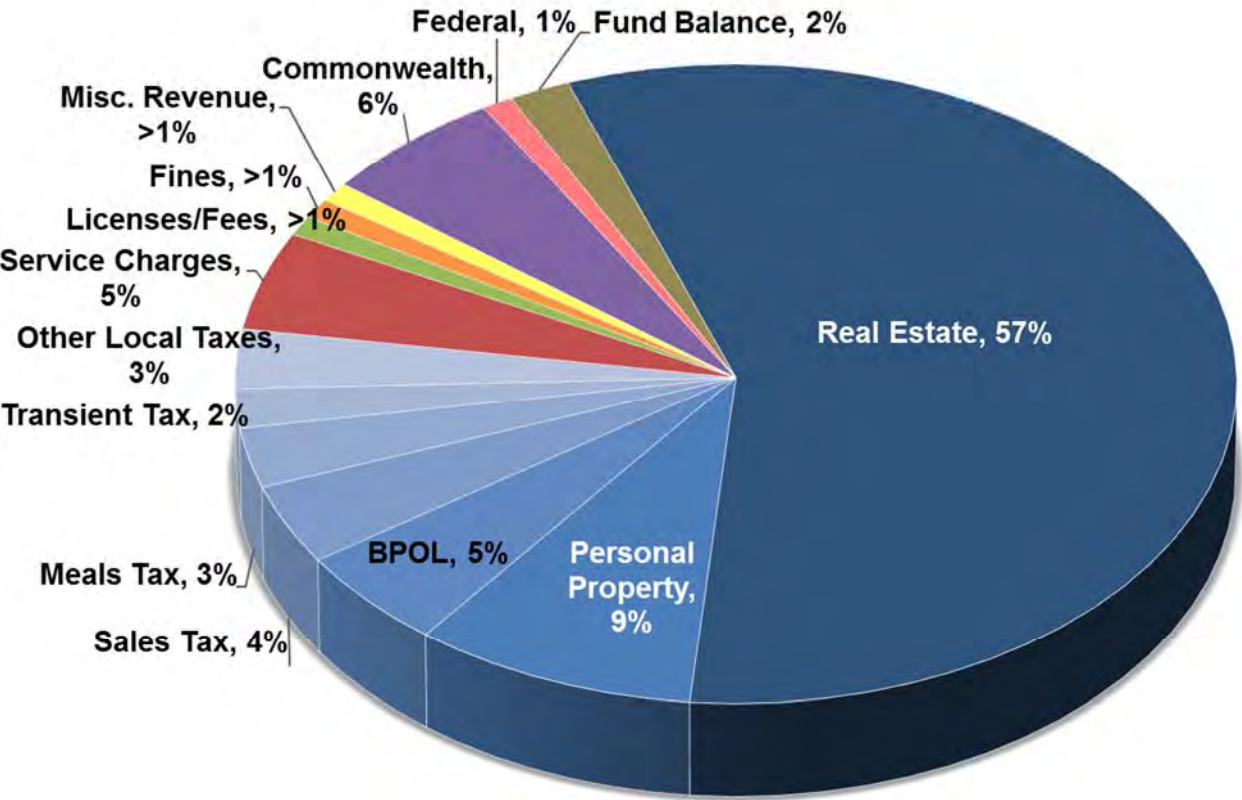
GENERAL FUND REVENUE SUMMARY

The FY 2017 General Fund budget is financed by a variety of revenue sources, which include local taxes, service charges, fees, and state and federal revenue.

- General Fund revenues are projected to total \$1.20 billion, an increase of \$37.8 million (3.3 percent) over the adopted FY 2016 budget. Net of fund balance, General Fund revenues are projected to total \$1,173,660,767, an increase of \$32.4 million (2.8 percent).
- Local tax revenues are projected to total \$997,018,702, an increase of \$26.5 million (2.7 percent) over the FY 2016 adopted budget.
 - Local taxes represent 85 percent of total General Fund revenue.
 - Real estate assessments are up 2.8 percent over last year.
 - The base real estate tax rate has been reduced by a half-cent to \$0.978 per \$100 of assessment value.
- License, Permits, and Fee revenue are projected to total \$10.2 million, a 3.8 percent decrease over FY 2016 adopted budget levels. This decrease is due primarily to a reduction in System Testing Fees based an adjustment to the number of annual tests completed.
- Fines and parking tickets are estimated to generate \$8.3 million, a 3.6 percent decrease, primarily due to a decrease in parking tickets, offset by an increase in various court fines.
- Interest income is forecast at \$2.4 million, a 42.4 percent increase (\$0.7 million) from FY 2016, partially due to a change in how departments are charged for credit card fees that were previously charged to interest.
- Charges for services revenue is projected to increase by \$3.3 million or 6.2 percent. This is primarily due to the increase in ambulance transport fees, refuse/recycling revenue based cost recovery, and Arlington Transit/Commuter Store revenue, offset by lower reimbursements from the City of Falls Church for services provided and adjustments in various Park and Recreation programs.
- State revenue is estimated to total \$72.9 million, a 0.8 percent increase from the FY 2016 adopted budget. This is primarily due to increased highway and law enforcement aid and Compensation Board reimbursements.
- Federal Government revenue is forecast to total \$14.5 million, a 4.7 percent decrease. This is primarily driven by the expiration of the Department of Human Services SAMHSA grant as well as the expiration of the HUD Adopt-a-Family grant, which was transferred directly to the program operator.
- Previous year fund balance carryover totals \$24.0 million funded by a combination of additional revenue and/or expense savings identified from previous fiscal years.

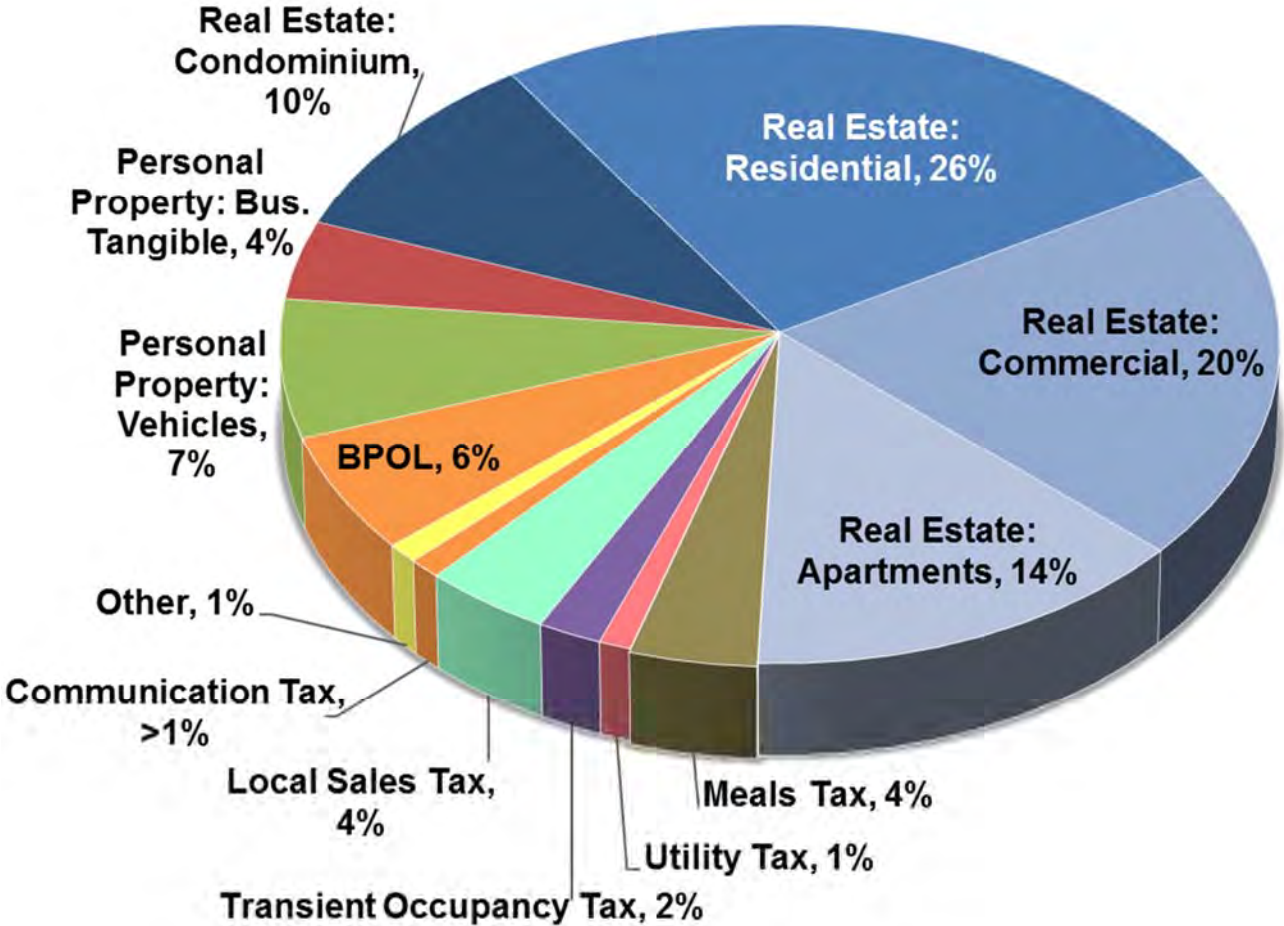
The pie chart on the next page illustrates the major sources of General Fund revenues.

FY 2017 General Fund Revenues



The pie chart below illustrates the local taxes that the County collects. As demonstrated by the chart, real estate and personal property taxes are the largest tax categories. Together, they account for 81 percent of local tax revenue. A description of the local taxes and a discussion of the FY 2017 revenue projections follow.

FY 2017 Local Taxes



REAL ESTATE TAX

Real estate taxes are the largest source of County revenues, generating \$687.2 million or 57 percent of all revenues for the FY 2017 General Fund budget and 69 percent of all local tax revenues. Fiscal Year 2017 General Fund revenues reflect the real estate tax rate of \$0.978 for each \$100 of assessed real property value, a half-cent tax rate reduction that was approved by the County Board at budget adoption.

Arlington County prorates real estate taxes for the value increase on new construction, a policy adopted in FY 1986. Previously, a property owner paid real estate taxes based on the January 1 value of a structure. No additional tax was assessed if the building was completed during the course of the year. With proration, property owners pay a prorated share of the real estate tax increase during the calendar year, based on when the building is substantially completed.

CY 2016 assessments showed modest growth of 2.8% over CY 2015 – sustained by a stable residential market and modest growth in all commercial properties. New construction in the County contributed to 0.7% of the overall property tax growth.

The combined value of commercial and apartment assessments increased 2.6 percent. Apartment buildings showed growth of 4.8 percent, which included a 2.7 percent increase from new construction. Commercial properties increased 1.1 percent due in part to continuing office vacancy rates. Increases in office and hotel assessments were partially offset by a reduction in general commercial properties, which reflect a small percent of the tax base.

Single-family residential assessments increased 3.0 percent in the aggregate. Including new construction, single-family houses (including townhomes) increased 3.3 percent, while condominium assessment totals increased by 2.4 percent in CY 2016. The average value of a single-family property increased by 2.8 percent: from \$587,100 in CY 2015 to \$603,500 in CY 2016. At the adopted real estate tax rate of \$0.991, which includes the \$0.013 cent sanitary district "stormwater" tax, the average single-family residential tax bill will increase by about \$133, or 2.3 percent, in CY 2016.

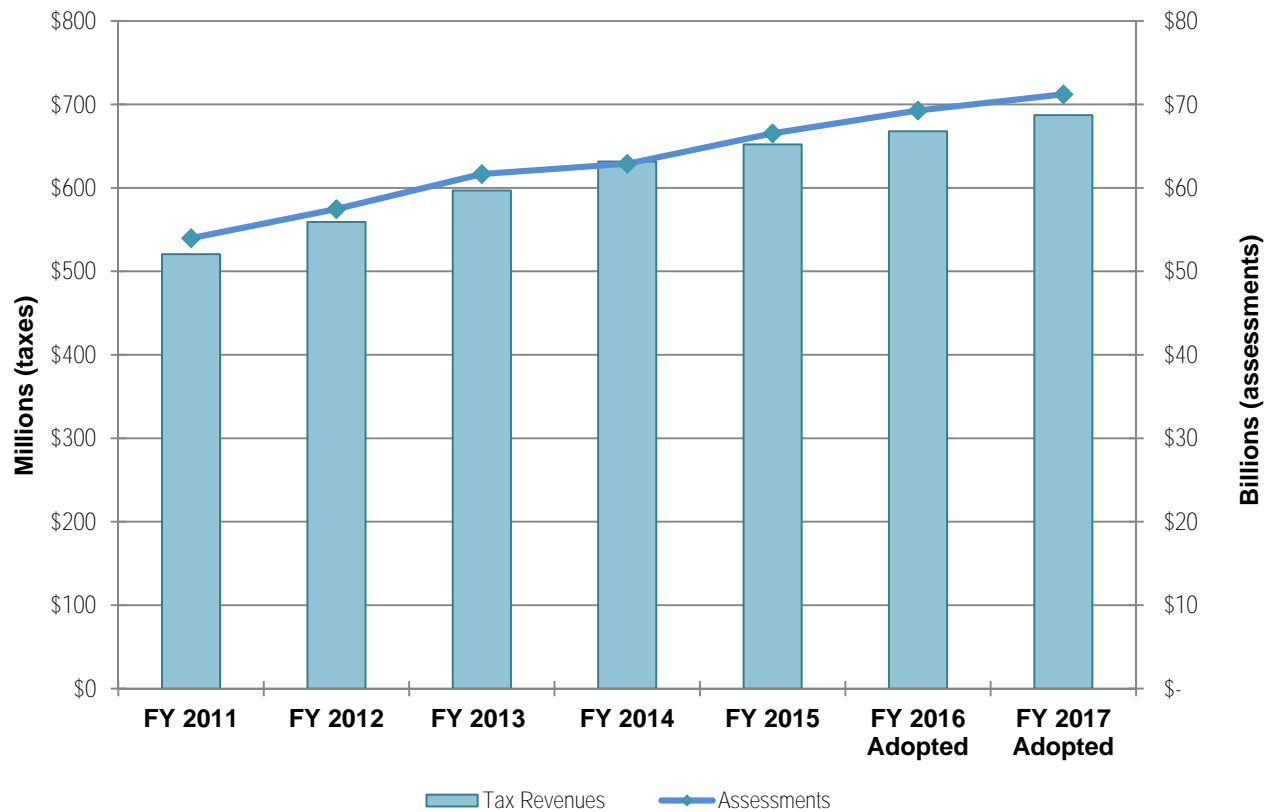
CHANGE IN ASSESSED VALUE OF REAL ESTATE IN ARLINGTON COUNTY

Calendar Year 2015 to Calendar Year 2016

(In millions, numbers may not add due to rounding)

	Single-Family		Apartment	Commercial	Total
	Houses	Condominium			
Percentage of CY 2015 Tax Base	37%	14%	20%	29%	100%
CY 2015 Tax Base	\$25,749	\$9,730	\$13,654	\$20,136	\$69,269
Assessed Value Change	\$778	\$235	\$278	\$142	\$1,434
CY 2016 Tax Base (Excluding New Growth)	\$26,527	\$9,966	\$13,932	\$20,278	\$70,703
Percent Change	3.0%	2.4%	2.0%	0.7%	2.1%
New Construction	\$63	-	\$374	\$80	\$517
Percent Change	0.2%	0.0%	2.7%	0.4%	0.7%
CY 2016 With New Construction	\$26,590	\$9,966	\$14,307	\$20,358	\$71,220
Percent Change CY 2015 to CY 2016	3.3%	2.4%	4.8%	1.1%	2.8%

Real Estate Tax Revenues & Assessment Base



The following table shows the projected General Fund revenue generated by the real estate tax rate of \$0.978 per \$100 of assessed value (excluding the \$0.013 rate for the stormwater fund) in FY 2017. The FY 2017 real estate tax revenues account for \$8.0 million in anticipated tax refunds and \$0.8 million in penalty and interest revenue. The \$694.4 million in real estate tax revenue is net of \$4.3 million in tax relief for qualified elderly and disabled taxpayers, \$0.4 million in tax relief for disabled veterans (state exemption effective January 1, 2011), \$4.8 million set aside for the Crystal City Tax Increment Financing (TIF) fund, and \$1.0 million set aside for the Columbia Pike TIF fund. A new exemption from real estate taxes was approved by the state in 2015 effective for tax payments due on or after January 1, 2015. Surviving spouses of members of the armed forces may qualify for an exemption if the residence is single family and their principal residence; the assessed value of the dwelling unit cannot exceed the County’s average assessed value.

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
Real Estate Taxes	\$662,526,538	\$675,209,330	\$694,406,555	3%
Additions, Delinquent Penalty & Interest	749,705	765,000	765,000	-
Tax Refunds	(11,141,234)	(8,200,000)	(8,000,000)	-2%
Total	\$652,135,009	\$667,774,330	\$687,171,555	3%

FY 2016 REVISED - REAL ESTATE TAX REVENUES

Description	Percent Change	Assessed Value	Tax Rate*	Tax Levy	Percent Collected	Total for Tax Year	Total for Fiscal Year
REAL ESTATE							
County Property, CY 2014		\$66,399,525,900					
Net Change in Assessments	4.3%	<u>2,869,612,500</u>					
County Property as of April 2015		69,269,138,400	\$0.983	\$680,915,630	99.6%	\$678,191,968	
PSC Property in Tax Year 2014		\$153,457,235					
PSC Estimated Net Change in Assessments	0.4%	<u>633,518</u>					
PSC Property in Tax Year 2015		\$154,090,753	\$0.983	\$1,514,712	100.0%	<u>\$1,514,712</u>	
Total Taxable Base, Fall 2015		\$69,423,229,153				\$679,706,680	
Taxes Due October 5, 2015							\$339,853,340
Less Tax Relief for Elderly and Disabled							(2,250,000)
Less Tax Relief for Disabled Veterans							(185,100)
Less Tax Increment for Crystal City TIF							(1,800,960)
Less Tax Increment for Columbia Pike TIF							(212,380)
ESTIMATED REVENUE FOR FY 2016 - FALL 2015							<u>\$335,404,900</u>
County Property as of April 2015		\$69,269,138,400					
Net Change in Assessments	2.8%	<u>1,951,122,800</u>					
County Property as of January 1, 2016		71,220,261,200	\$0.978	\$696,534,150	99.6%	\$693,748,010	
PSC Property in Tax Year 2016 (prior to Fall 2016 adjustment)		\$162,923,400	\$0.978	\$1,593,391	100.0%	<u>\$1,593,391</u>	
Total Taxable Base, Spring 2016		\$71,383,184,600				\$695,341,401	
Taxes Due June 15, 2016							\$347,670,700
Less Tax Relief for Elderly and Disabled							(2,250,000)
Less Tax Relief for Disabled Veterans							(185,100)
Less Tax Increment for Crystal City TIF							(2,393,980)
Less Tax Increment for Columbia Pike TIF							(385,000)
ESTIMATED REVENUE FOR FY 2015 - SPRING 2016							<u>\$342,456,620</u>
TOTAL ESTIMATED ASSESSMENT TAX REVENUE FOR FISCAL YEAR 2016							\$677,861,520

* The tax rate is per \$100 of assessed value.

* The tax rate excludes \$0.013 stormwater tax, \$0.125 commercial transportation tax, and tax rates for other special assessment districts.

FY 2017 ADOPTED - REAL ESTATE TAX REVENUES

Description	Percent Change	Assessed Value	Tax Rate*	Tax Levy	Percent Collected	Total for Tax Year	Total for Fiscal Year
REAL ESTATE							
County Property as of CY 2015 Land Book		\$69,269,138,400					
Net Change in Assessments	2.8%	<u>\$1,951,122,800</u>					
County Property as of January 1, 2016		\$71,220,261,200	\$0.978	\$696,534,150	99.6%	\$693,668,590	
PSC Property in Tax Year 2015		\$154,090,753					
PSC Estimated Net Change in Assessments	5.7%	<u>\$8,832,647</u>					
PSC Property in Tax Year 2016		\$162,923,400	\$0.978	\$1,593,390	100%	<u>\$1,593,390</u>	
Total Taxable Base, Fall 2016		\$71,383,184,600				\$695,261,980	
Taxes Due October 5, 2016							\$347,630,990
Less Tax Relief for Elderly and Disabled							(2,125,000)
Less Tax Relief for Disabled Veterans							(185,100)
Less Tax Increment for Crystal City TIF							(2,323,790)
Less Tax Increment for Columbia Pike TIF							(386,970)
ESTIMATED REVENUE FOR FY 2017 - FALL 2016							<u>\$342,610,130</u>
County Property as of January 1, 2016		\$71,220,261,200					
Net Change in Assessments	2.7%	<u>\$1,922,947,052</u>					
County Property as of January 1, 2017		\$73,143,208,252	\$0.978	\$715,340,580	99.6%	\$712,397,650	
PSC Property in Tax Year 2016 (prior to Fall 2015 adjustment)		\$162,923,400	\$0.978	\$1,593,390	100%	<u>\$1,593,390</u>	
Total Taxable Base, Spring 2017		\$73,306,131,652				\$713,991,040	
Taxes Due June 15, 2017							\$356,995,520
Less Tax Relief for Elderly and Disabled							(2,125,000)
Less Tax Relief for Disabled Veterans							(185,100)
Less Tax Increment for Crystal City TIF							(2,323,790)
Less Tax Increment for Columbia Pike TIF							(565,210)
ESTIMATED REVENUE FOR FY 2017 - SPRING 2017							<u>\$351,796,420</u>
TOTAL ESTIMATED ASSESSMENT TAX REVENUE FOR FISCAL YEAR 2016							\$694,406,550

* The tax rate is per \$100 of assessed value.

* Tax rate excludes the \$0.013 stormwater tax, \$0.125 commercial transportation tax, and tax rates for other special assessment districts.

PERSONAL PROPERTY TAX

This tax is levied on the tangible property of individuals and businesses. For individuals, personal property tax is primarily assessed on automobiles. For businesses, examples of tangible property include machines, furniture, computer equipment, fixtures, and tools. Personal property taxes are projected to generate 9.4 percent of the General Fund revenues in FY 2017.

It is anticipated that the County’s personal property tax revenues will increase 1.7 percent in FY 2017, from \$110.2 million to \$112.1 million. This increase reflects an increase in both business tangible property tax and motor vehicle property tax, both reflecting trends in actuals.

FY 2017 motor vehicle personal property tax revenue is projected to increase one percent over FY 2016 adopted amounts. The County bases its vehicle assessments on the National Automobile Dealer’s Association’s (NADA) assessment figures from January. However, the precise value of the assessment base is not known until July when the Commissioner of Revenue completes its primary assessment of vehicles on the tax rolls.

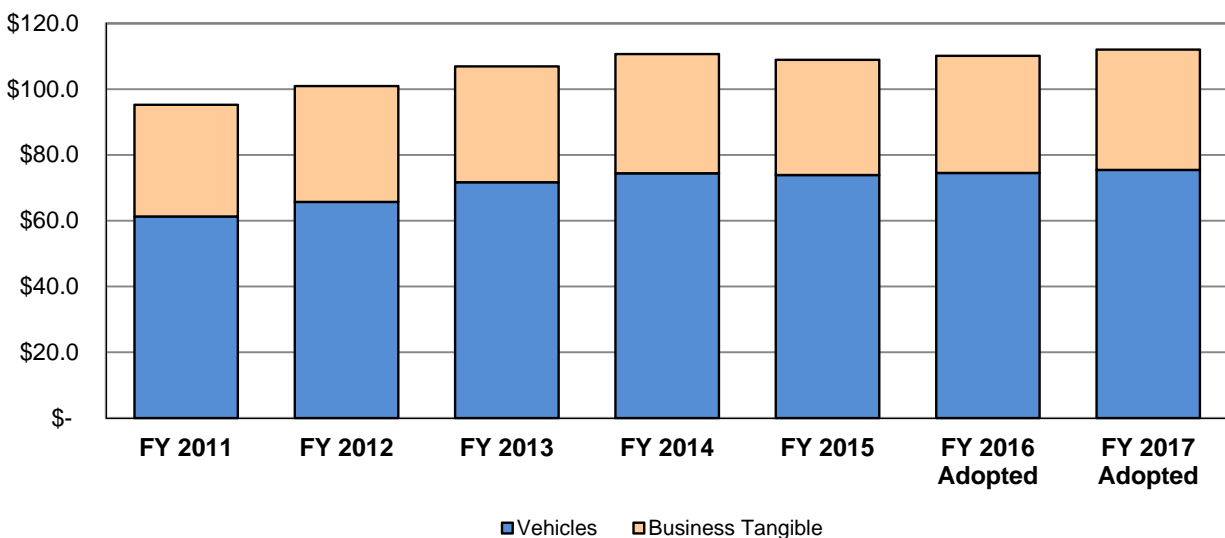
Meanwhile, business tangible tax assessments are expected to increase 2.8 percent in FY 2017.

The personal property tax rate remains unchanged for FY 2017. The personal property tax rate was last increased in CY 2006 from \$4.40 to \$5.00 per \$100 of assessed valuation in order to fund public safety compensation enhancements.

Personal Property and Business Tangible Assessments

The assessed value of personal property in the County (excluding Public Service Corporations) for CY 2015 totaled approximately \$2.2 billion. Fiscal Year 2017 personal property tax revenue is projected to increase 1.7 percent over the FY 2016 adopted levels.

Personal Property Tax Revenue



Vehicle Assessment

Vehicles in Arlington County are assessed using the average loan value from the NADA Used Car Guide, whereas other neighboring jurisdictions (except for Loudoun County) use the average trade-in value. Because the average loan value is 10 percent less than the average trade-in value, Arlington's effective personal property tax rate is 4.5 percent. This effective tax rate is among the lowest in the Northern Virginia region. If vehicles are in the County for only part of the year, the tax is prorated for the time the vehicle is located in Arlington.

The CY 2016 estimated average assessed value (average loan value) of vehicles in the County is estimated to be approximately \$9,493, up one percent from \$9,399 last year. The table below shows the ten-year history for average assessed value, tax rate, and average total tax per vehicle.

PERSONAL PROPERTY TAX PAID FOR AVERAGE CAR VALUE *

Calendar Year	Average Assessed Value	Tax Rate	Total Tax
2007	\$7,635	\$5.00	\$382
2008	\$7,905	\$5.00	\$395
2009	\$7,218	\$5.00	\$361
2010	\$7,264	\$5.00	\$363
2011	\$7,735	\$5.00	\$387
2012	\$8,421	\$5.00	\$421
2013	\$8,842	\$5.00	\$442
2014	\$9,284	\$5.00	\$464
2015	\$9,399	\$5.00	\$470
2016 (projected)	\$9,493	\$5.00	\$475

*Does not reflect the State's rebates per the Personal Property Tax Relief Act (prior to CY 2006) or the State's fixed block grant distribution (after CY 2006). The tax rate is per \$100 of assessed value.

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
Personal Property Taxes	\$109,394,585	\$110,452,147	\$112,252,147	2%
Penalty & Interest	1,392,255	1,700,000	1,700,000	-
Tax Refunds - Personal Property	(1,873,295)	(2,000,000)	(1,900,000)	-5%
Total	\$108,913,545	\$110,152,147	\$112,052,147	2%

In June 2004, the State General Assembly fundamentally changed the Personal Property Tax Relief Act (PPTRA) originally enacted in 1998. Beginning in CY 2006, Arlington is no longer reimbursed for 70 percent of vehicle taxes for automobiles assessed below \$20,000. Rather, the State reimburses Arlington County a fixed amount (\$31.3 million) annually as a fixed block grant for vehicle tax reductions.

The State requires localities to distribute the fixed block grant to qualifying vehicle values below \$20,000. The State allows localities wide discretion in determining how the money should be spread

among the qualifying vehicle value range. For CY 2016, the County will provide 100 percent tax relief for assessed vehicle value at or below \$3,000. For assessed value between \$3,001 and \$20,000 for conventional vehicles, it is projected that the taxpayer will pay 73 percent of the tax liability, with the State block grant funds contributing the remaining 27 percent. However, the exact amount of the CY 2016 subsidy on the portion of conventional fuel value between \$3,001 and \$20,000 will not be known until July 2016, when the Commissioner of Revenue releases vehicle assessment data.

Owners of cars that the Virginia Department of Motor Vehicles has designated as “clean special fuel” vehicles—a designation that includes most hybrid vehicles—will receive 50 percent tax relief on the portion of vehicle value between \$3,000 and \$20,000. It is estimated that the average clean fuel vehicle in the County will have an assessed value of roughly \$11,500 in CY 2016. Thus, under the adopted tax relief formula, the owner of an average clean fuel vehicle would have a tax bill of \$213. This CY 2016 bill is roughly \$98 less than what the owner of a comparably priced conventional fuel vehicle would pay.

Finally, vehicles equipped to transport disabled persons may qualify for additional tax relief. The FY 2017 adopted budget provides that the owners of qualifying vehicles will receive 50 percent tax relief on the portion of vehicle value between \$3,000 and \$20,000. It is estimated that there are less than 50 of this type of vehicle owned by individuals and registered in Arlington County. Because additional tax relief is being applied through PPTRA, it does not apply to commercially owned vehicles that have been modified to transport the disabled. With the relatively few vehicles anticipated to qualify for this enhanced tax relief, the impact to the average Arlington tax payer is negligible. If a qualifying, altered vehicle is valued at \$14,000, then the vehicle owner is estimated to realize a reduction of \$127 in their portion of the personal property tax bill compared to a similarly assessed conventional fuel vehicle.

The tables on the following page illustrate the projected amount of tax that vehicle owners of conventional fuel vehicles, clean fuel vehicles, and vehicles modified to transport the disabled would be responsible for and the portion of the total tax paid by state grant monies in FY 2017, based on preliminary estimates.

CY 2016 State Block Grant Distribution (Based on Current Projections)

Conventional Vehicles

Tax on first \$3,000 of value paid by State at 100%. Tax on value from \$3,001 - \$20,000 paid by the State at 27%.

**Qualified Clean Fuel Vehicles and
Qualified Vehicles to Transport the
Disabled**

Tax on first \$3,000 of value paid by State at 100%. Tax on value from \$3,001 - \$20,000 paid by the State at 50%.

VEHICLE ASSESSMENT	TOTAL TAX	PORTION PAID BY STATE	PORTION PAID BY TAXPAYER	% OF TAX BILL PAID BY TAXPAYER	PORTION PAID BY STATE	PORTION PAID BY TAXPAYER	% OF TAX BILL PAID BY TAXPAYER
\$1,000	\$50	\$50	\$0	0%	\$50	\$0	0%
\$2,000	\$100	\$100	\$0	0%	\$100	\$0	0%
\$3,000	\$150	\$150	\$0	0%	\$150	\$0	0%
\$4,000	\$200	\$164	\$37	18%	\$175	\$25	13%
\$5,000	\$250	\$177	\$73	29%	\$200	\$50	20%
\$6,000	\$300	\$191	\$110	37%	\$225	\$75	25%
\$7,000	\$350	\$204	\$146	42%	\$250	\$100	29%
\$8,000	\$400	\$218	\$183	46%	\$275	\$125	31%
\$9,000	\$450	\$231	\$219	49%	\$300	\$150	33%
\$10,000	\$500	\$245	\$256	51%	\$325	\$175	35%
\$11,000	\$550	\$258	\$292	53%	\$350	\$200	36%
\$12,000	\$600	\$272	\$329	55%	\$375	\$225	38%
\$13,000	\$650	\$285	\$365	56%	\$400	\$250	38%
\$14,000	\$700	\$299	\$402	57%	\$425	\$275	39%
\$15,000	\$750	\$312	\$438	58%	\$450	\$300	40%
\$16,000	\$800	\$326	\$475	59%	\$475	\$325	41%
\$17,000	\$850	\$339	\$511	60%	\$500	\$350	41%
\$18,000	\$900	\$353	\$548	61%	\$525	\$375	42%
\$19,000	\$950	\$366	\$584	61%	\$550	\$400	42%
\$20,000	\$1,000	\$380	\$621	62%	\$575	\$425	43%
\$21,000	\$1,050	\$380	\$671	64%	\$575	\$475	45%

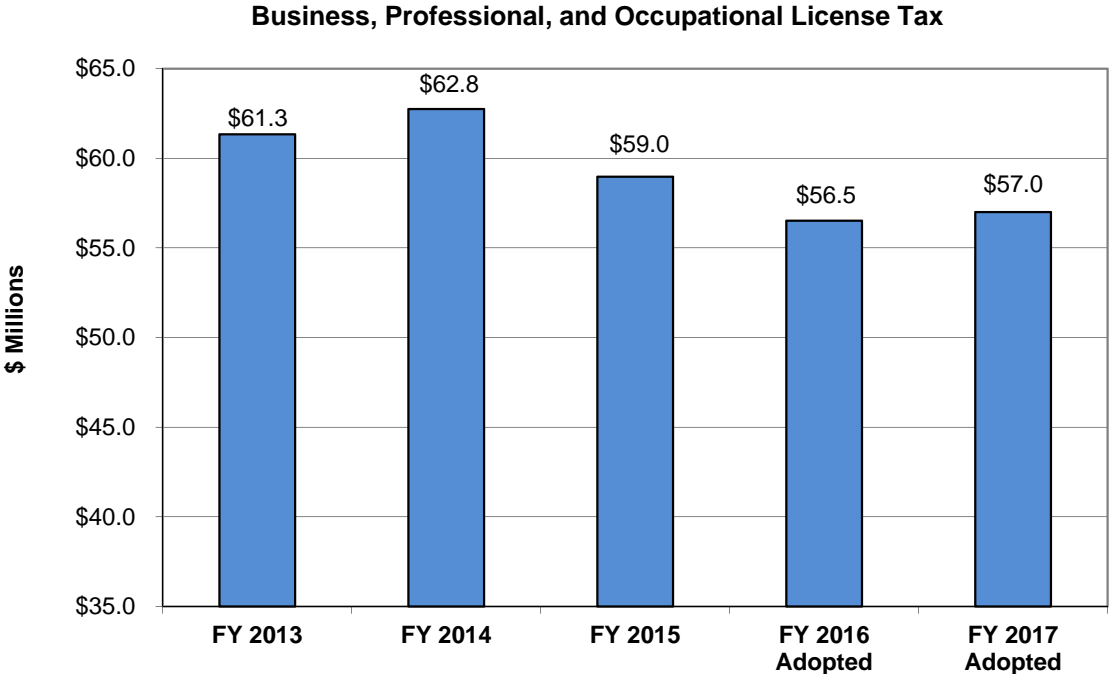
BUSINESS, PROFESSIONAL, AND OCCUPATIONAL LICENSE (BPOL) TAX

(State Code Section §58.1-3700, et al / County Code Section §11-57 thru §11-84)

These taxes are levied on entities doing business in the County and are in the form of fixed fees or a percentage of gross receipts. For the first year of business, a firm is required to obtain a business license within 75 days of operation. The business license tax is based on the previous year's gross receipts (except in the case of new businesses, which must estimate their receipts until they have been in business a full calendar year). All licenses that are paid based on estimates are subject to adjustment when the actual receipts are known. Effective in 2001, the due date for filing and renewal of business licenses changed from January 31 to March 1. A comparison of selected BPOL rates for Arlington and neighboring jurisdictions can be found at the end of this section.

For the FY 2017 budget, BPOL revenues are anticipated to increase slightly.

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
BPOL Taxes	\$60,971,619	\$59,000,000	\$59,500,000	1%
Penalty & Interest	332,519	520,000	520,000	-
Tax Refunds - BPOL	(2,333,385)	(3,000,000)	(3,000,000)	-
Total	\$58,970,753	\$56,520,000	\$57,020,000	1%



LOCAL SALES TAX

(State Code Section §58.1-605 & 606 / County Code Section §27-6)

In Arlington, the total non-food sales tax is currently six percent, of which one percent is a local option tax that is returned to localities by the Commonwealth and supports General Fund expenditures. The sales tax rate on food is currently 2.5 percent, of which one percent is remitted to localities. Food items are defined under the Food Stamp Act of 1977 (7 U.S.C. § 2012) to be food for home consumption by humans. This classification includes most grocery food items and cold prepared foods. Excluded from the definition of food are alcoholic beverages, tobacco, and prepared hot foods sold for immediate consumption. Fiscal year 2017 local sales tax revenue is anticipated to decrease one percent compared to the FY 2016 adopted budget, reflecting trends in actuals.

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
Sales Tax	\$39,590,910	\$40,600,000	\$40,200,000	-1%

TRANSIENT OCCUPANCY TAX (TOT)

(State Code Section §58.1-3819, 3822 & 3833.3B / County Code Section §40, et al)

A five percent local tax is levied by Arlington on the amount paid for hotel and motel rooms. The FY 2017 TOT projections reflect increasing occupancy rates and room rates. Fiscal year 2017 revenues are projected to increase ten percent.

In March 2016, the General Assembly voted to allow Arlington County to impose an additional transient occupancy tax of 0.25% to be designated and spent for the purpose of promoting tourism and business travel in the County. The County Board adopted this additional TOT in May. The expected \$1.25 million of revenue from the additional TOT will be deposited into a separate Travel and Tourism Fund; thus, there will be no General Fund impact.

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
Transient Occupancy Tax	\$23,343,314	\$22,800,000	\$25,000,000	10%

MEALS TAX

(State Code Section §58.1-3833 & 3840 / County Code Section §65, et al)

The restaurant meals tax was enacted effective June 1, 1991. The tax of four percent is charged on most prepared foods offered for sale. The tax is in addition to the six percent sales tax. Meals taxes have been common in most Virginia cities and a number of Virginia counties for many years. Airline catering services are assessed at a rate of two percent. In FY 2017, meals tax is expected to increase four percent over FY 2016 adopted budget levels.

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
Meals Tax	\$36,508,910	\$37,080,000	\$38,500,000	4%

OTHER LOCAL TAXES

The chart below lists other sources of local taxes.

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
Car Rental	\$5,936,666	\$4,750,000	\$6,000,000	26%
Bank Stock	3,122,563	3,000,000	3,200,000	7%
Recordation	5,298,205	5,000,000	5,000,000	-
Cigarette	2,503,439	2,600,000	2,500,000	-4%
Utility	12,007,699	11,800,000	11,950,000	1%
Short-Term Rental	51,292	50,000	50,000	-
Wills & Administration	72,860	75,000	75,000	-
Consumption	801,849	800,000	800,000	-
Communication	7,537,511	7,500,000	7,500,000	-
Total	\$37,332,084	\$35,575,000	\$37,075,000	4%

Car Rental Tax

(State Code Section §58.1-2402)

The local car rental tax is collected by the State and remitted to localities where the rental transaction occurred. Arlington local car rental tax is four percent, which is in addition to the State's tax. In 2005, the State General Assembly increased the State tax portion from four percent to six percent. The revenue increase from the additional two percent tax increase was dedicated to the Virginia Public Building Authority for the Statewide Agencies Radio System. For FY 2017, a 26 percent increase in total revenue is projected based on recent actual receipts.

Bank Stock Tax

(State Code Section §58.1-1208 - 1211 / County Code Section §28, et al)

The bank stock tax is a franchise tax on the net capital gains of banks and trust companies. The tax is assessed at a rate of \$0.80 per \$100 of capital. FY 2017 revenue levels are expected to increase based on recent actual receipts.

Recordation Tax

(State Code Section §58.1-3800 / County Code Section §27-1)

The local recordation tax is assessed at the rate of \$0.0833 per \$100 of value for all transactions including the recording of deeds, deeds of trust, mortgages, leases, contracts, and agreements admitted to record by the Circuit Court Clerk's Office. In Virginia, localities can charge up to one-third of the State rate. Recordation tax revenues fluctuate due to the volume of home sales and mortgage refinancing as a result of lower or higher interest rates and other real estate market conditions.

The State increased recordation tax from \$0.10 to \$0.25 per \$100 effective September 1, 2004. With the State's legislation change, Arlington's locally imposed recordation tax increased \$0.033 to \$0.0833 per \$100 of transaction value.

Cigarette Tax

(State Code Section §58.1-3831 / County Code Section §39, et al)

The local cigarette tax on every pack of 20 cigarettes sold in Arlington County is \$0.30. The State increased cigarette tax from \$0.025 to \$0.20 per pack effective September 1, 2004, and to \$0.30 per pack effective July 1, 2005.

In July 2004, the Arlington County Board adopted an ordinance increasing the local cigarette tax commensurate with the State's rate. Arlington's tax on a package of cigarettes prior to September 2004 was \$0.05. Beginning September 1, 2004, the local tax rate was increased to \$0.20 per pack and on July 1, 2005 (FY 2006) to \$0.30 per package of 20 cigarettes. FY 2017 revenues are anticipated to decrease 4 percent based on recent actual receipts, which have declined in part due to consumers shifting to vapor tobacco products.

Commercial and Residential Utility Tax

(State Code Section §58.1-3814 / County Code Section §63, et al)

Arlington charges a utility tax on commercial users of electricity and natural gas. This tax is based on kilowatt hours (kWh) for electricity and hundred cubic feet (CCF) for natural gas delivered monthly to commercial consumers. The state froze utility tax rates in 2002 to allow supply companies to convert locality taxation from a percentage of cost to a tax rate per unit of utility consumed. This cap was lifted in January 2004, allowing the County future flexibility on this local tax revenue.

In FY 2006, the commercial utility tax rate for gas and electricity was increased 30 percent. The new rate for commercial and industrial consumers of natural gas was increased from \$0.05017/CCF to \$0.06522/CCF. The new rate for electricity was increased from \$0.004989/kWh to \$0.00649/kWh. The commercial utility tax is projected to generate \$10.2 million, consistent with the trend of actual receipts.

A residential utility tax was imposed on consumers of electricity and natural gas in FY 2008. The County Board dedicated the revenue for environmental initiatives as part of the Arlington Initiative to Reduce Emissions (Fresh AIRE) campaign. The tax on residential consumers is capped at \$3.00 per month for each utility. In addition, the first 400 kWh of electricity and the first 20 CCF of natural gas are excluded from taxation. The tax rate for residential consumers was set at \$0.00341/kWh for electricity and \$0.03/CCF for natural gas. The revenue projected from the residential utility tax in FY 2017 is \$1.8 million, up 9 percent when compared to FY 2016 budgeted levels.

Short-term Rental Tax

(State Code Section §58.1-3510 / County Code Section §64, et al)

A person is engaged in the short-term rental business if no less than 80 percent of the gross rental receipts of such business in any year arise from transactions involving rental periods between 31 and 92 consecutive days, including all extensions and renewals to the same person or a person affiliated with the lessee. The rate of the tax is one percent on the gross receipts of such business.

Wills and Administration Tax

(State Code Section §58.1-3805 / County Code Section §27-19)

This tax, which is collected by the Circuit Court Clerk's Office, is imposed on the probate of every will or grant of administration. The tax rate is \$0.033 per \$100 of estate value. Total revenues in FY 2017 are expected to be flat based on trends in recent actual receipts.

Consumption Tax

(State Code Section §58.1-2900 & 2904 / County Code Section §63, et al)

The deregulation of electric and gas utilities, enacted during the 1999 and 2000 General Assembly, eliminated the Business, Professional, and Occupational License (BPOL) tax on electric and natural gas companies and created a new tax charged to consumers based on usage. This consumption tax is collected by the utilities and remitted back to localities. Consumption tax revenue is projected to be flat in FY 2017.

Communications Tax

(State Code Section §58.1-651)

Effective January 1, 2007, the State adopted a communications sales tax that is imposed on customers of communication services at the rate of five percent of the sales price of the service. This tax was adopted as part of the 2006 House Bill 568 (Acts of Assembly 2006, Chapter 780) and replaces many of the prior State and local communications taxes and fees with a centrally-administered communications sales and use tax. Communications tax revenue is projected to be flat in FY 2017.

REVENUE SHARING WITH ARLINGTON PUBLIC SCHOOLS (APS)

The County and Schools entered into a cooperative effort in FY 2001 to design a revenue sharing agreement as a way to fairly and appropriately apportion revenue for budget development purposes. Over the succeeding years the structure and revenue sharing calculations were adjusted to reflect the changing economic and resource demands of both the County and Schools. Since FY 2002, various adjustments were made for enrollment, funding retiree healthcare (OPEB), maintenance capital, affordable housing, and other County and School priority initiatives.

From FY 2002 to FY 2012, the structure of the revenue sharing was modified for various reasons as noted above. By FY 2012, over \$58 million was excluded from the local tax revenue calculation adding confusion and complexity to the annual calculation of revenue sharing. Beginning in FY 2013, the base calculation was reset to include all local tax revenue. Increasing the base amount led to an adjustment – not in total of funds shared – but in the percentage shared. The following illustrates the adjustment in FY 2013 to local tax revenues between the County and Schools.

	Prior to Adjustment	Revised Revenue Sharing %
FY 2013 Tax Revenue	\$873 million	\$873 million
Tax Revenue Exclusions	(\$58 million)	\$0
Shared Tax Revenues	\$815 million	\$873 million
Revenue Share %	49.1%	45.8%
Revenue to Schools	\$400 million	\$400 million

The table below shows the percentage of local tax revenue that has been allocated to the County and the Schools since FY 2002, the first year that a revenue sharing agreement was in effect.

Fiscal Year	County's Share	School's Share
2002	52.2%	47.8%
2003	51.4%	48.6%
2004	51.4%	48.6%
2005	51.4%	48.6%
2006	51.9%	48.1%
2007	52.3%	47.7%
2008	52.2%	47.8%
2009	51.9%	48.1%
2010	50.9%	49.1%
2011	50.9%	49.1%
2012	53.9%	46.1%
2013	54.2%	45.8%
2014	54.4%	45.6%
2015	54.1%	45.9%
2016	53.5%	46.5%
2017	53.4%	46.6%

During 2014, the County Board and School Board worked collaboratively to structure revenue sharing principles that provide a framework for sharing local tax revenues in a predictable and flexible way. In January 2015, both Boards adopted principles that emphasize the community priority of high quality education and utilizing community resources in a balanced and fiscally responsible way. The agreement outlines four main principles:

- 1) Revenue sharing provides a transparent, predictable, and flexible framework for developing the County and School budgets.
- 2) The planning for the next budget year will begin with the revenue sharing allocation adopted for the current fiscal year and that any critical needs identified by the Schools, including enrollment growth, will be considered as a top funding priority.
- 3) One-time funding (shortfalls or gains) will be shared between the County and Schools based on the current year's allocated tax revenue percentage. One-time funds from bond premiums will be allocated to either the County or Schools based on the bonds issued and will be used solely for capital projects.
- 4) Funds available from the close-out of the fiscal year will be used to contribute to the County's required operating reserve based on the revenue sharing percentage for that fiscal year and APS will also contribute to a limited joint infrastructure reserve fund to meet the infrastructure needs with school expansions and new school construction.

These principles will be the basis for budget development and will be a starting point for collaborative funding discussions as both entities begin to develop their proposed budgets for their respective board.

Based on the revenue sharing principals, the FY 2017 adopted transfer is \$466,964,233, a 3.3 percent increase over FY 2016. This is a combination of \$464,510,831 in ongoing revenue and \$2,453,402 in one-time funding. The revenue sharing percentage is 46.6% of ongoing local tax revenues.

LICENSES, PERMITS, AND FEES

Revenues in this category are levied to offset the cost of licensing certain trades, inspecting various types of construction, and providing other services.

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
Motor Vehicle License Fees	\$4,982,387	\$5,000,000	\$5,000,000	-
Highway Permits	1,854,422	1,400,000	1,498,000	7%
Site Plan Fees	1,075,227	1,185,000	1,173,000	-1%
Right-of-Way Fees	977,014	900,000	975,000	8%
Other	2,342,153	2,132,350	1,571,950	-26%
Total	\$11,231,203	\$10,617,350	\$10,217,950	-4%

Motor Vehicle License Fees

The annual motor vehicle license fee increased \$8 to \$33 per vehicle in FY 2011. Funds generated from this incremental rate increase are dedicated to pedestrian and bike safety PAYG projects. Projected revenues for FY 2017 total \$5.0 million, which is based upon recent actual receipts. Motor vehicle license fee revenue is expected to be flat in FY 2017 based on trends in actual receipts.

Highway Permits

Highway permits are charged to contractors and utilities for right-of-way on County streets when necessary for construction projects, underground utilities repairs, and other purposes. For FY 2017, this revenue stream is expected to be seven percent higher compared to FY 2016 adopted budget levels primarily based on estimates of expected development and construction, which increase the use of the public right-of-way.

Site Plan Fees

Site plan fee revenue is anticipated to decrease slightly in FY 2017 based on recent actual receipts.

Right-of-Way Fees

Revenues from right-of-way fees are based on the current rate imposed by the State at \$1.11/line/month. This fee covers the use of highway and street right-of-way by certificated providers of telecommunication services and is charged to the ultimate end user. For FY 2017, revenues are projected at \$975,000 based upon historical receipts.

Other

Other license, permit, and fee revenue comes from rezoning permits, fire system fees, child care permits, and other miscellaneous use permits and fees. In FY 2017, "other" revenues are forecast to decrease 26 percent, primarily driven by decreases in fire systems testing fees due to a change in how the program is administered.

FINES, INTEREST, RENTS

These revenues include fines, interest, building rents, lease agreements, paid parking, rental, and sale of surplus properties.

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
Fines/Tickets	\$7,941,007	\$8,627,748	\$8,317,748	-4%
Interest	2,925,840	1,650,000	2,350,000	42%
Courthouse Plaza Rent	3,451,928	3,000,000	3,000,000	-
Paid parking	935,774	930,000	1,015,000	9%
Other Revenue	639,251	701,895	628,139	-11%
Total	\$15,893,800	\$14,909,643	\$15,310,887	3%

Fines/Tickets

This category is comprised of traffic moving violations, parking tickets, photo red light fines, arrest fees, false alarm fines, and civil penalties. For FY 2017, this category is projected to decrease four percent primarily based on actual receipts.

Interest

Interest is earned on County General Fund and bond fund balances, which are invested on a short-term basis until needed to pay for County expenditures. Interest earned varies due to changing balances and interest rates.

Courthouse Plaza

The County receives payments from Vornado Realty (formerly Charles E. Smith) for the land under 2100, 2110, and 2150 Clarendon Boulevard. The County shares in the net profit on the buildings' operations. FY 2017 revenues are expected to remain flat based on recent actual receipts.

Paid Parking

This revenue is generated by the monthly parking charges in various government buildings. FY 2017, revenue is projected to increase nine percent.

Other

Rentals, sales of surplus property, and lease agreements are included in this revenue category. The eleven percent decrease projected in FY 2017 is primarily a reflection of DES lease agreements.

CHARGES FOR SERVICES

This category encompasses revenues received for a variety of County services. Service charges are structured so that the users of a particular service are the ones to pay for a majority of its costs, as opposed to using general tax dollars to fund services that benefit a small segment of the population. The chart below highlights the major sources of revenues.

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
Refuse/Recycling Fee	\$8,963,785	\$8,525,760	\$10,201,696	20%
Parking Meters	7,604,837	7,669,500	8,785,000	15%
Recreation Fees	9,909,002	10,027,289	9,635,725	-4%
Ambulance Service Fees	3,103,845	3,300,000	3,850,000	17%
Arlington Transit / Commuter Store	4,674,527	5,456,686	6,261,490	15%
Indirect Administrative Charges	4,136,600	4,054,299	4,054,299	-
Mental Health Charges	2,256,223	1,780,724	2,327,259	31%
Falls Church Reimbursement	4,062,322	4,217,594	4,016,768	-5%
Other	7,970,860	8,082,397	7,272,017	-10%
Total	\$52,682,001	\$53,114,249	\$56,404,254	6%

Refuse/Recycling Fee

For FY 2017, the combined residential customer rate for refuse collection, disposal, and recycling is increasing 20 percent based on the new contract for refuse and recycling services including year-round yard waste and the rate of \$307.28. The County's policy for the refuse rate is recovery of 100 percent of disposal and collection costs, which includes refuse and recycling collection, landfill fees, leaf collection, cart management and administration, and associated overhead costs, which are partially offset by revenue from sale of recyclable materials.

Parking Meters

Parking meter revenue increases 15 percent based on the \$0.25 increased meter rate adopted by the County Board after budget adoption in May 2015.

Recreation Fees

Recreation fees include charges for summer camp programs, senior adult programs, competitive swimming, recreation classes, membership in County fitness centers, use of the athletic fields, and many other services.

Ambulance Service Fees

Ambulance service fee revenue is expected to increase due to the rate changes partially offset by a revision to the base collection rate assumption from prior year actuals.

	Current Rate	New Rate
Basic Life Support	\$400	\$500
Advanced Life Support	\$500	\$650
Advanced Life Support II	\$675	\$800

Arlington Transit / Commuter Store

Arlington Transit / Commuter Store revenue includes ART bus fares and business contributions for transportation demand management (TDM) programs. FY 2017 revenues are projected to increase due to the full year impact of the FY 2016 expansion of ART bus services and the creation of new routes.

Indirect Administrative Charges

Indirect administrative charges are reimbursements from the Utilities Fund, the CPHD Development Fund, and the Stormwater Fund for administrative functions (e.g. payroll, technology help desk, accounts payable) performed by County staff on behalf of the fund.

Mental Health Service Charges

The Department of Human Services provides counseling, case management, and psychiatric services to individuals needing mental health, substance abuse, and intellectual/developmental disability support services. Fees for services are paid by individuals receiving services or Medicaid, if applicable. In FY 2017, increases to mental health service charges are related to the improved accuracy of the third party payer billing process in the managed care operation.

City of Falls Church Reimbursement Revenue

Arlington County provides a number of services to residents of the City of Falls Church (the City), including fire, judicial, emergency communication services, and jailing of prisoners. Fire Station No. 6 is a joint-use facility, which is staffed by Arlington County firefighters but owned by the City. The County manages the facility maintenance and capital improvements at the station. The City reimburses the County for a portion of fire/EMS expenses and the capital expenses.

Under the terms of the County's judicial and public safety services agreement with the City, the City uses the County's alcohol safety program, Circuit Court, General District Court, Juvenile and Domestic Relations Court, Argus House, and community corrections. The County generally charges the City based on the City's proportionate use of these services. The County's Commonwealth Attorney also prosecutes cases on behalf of the City. Finally, the County answers all emergency 911 calls from the City. The County's Emergency Communications Center staff dispatches fire and ambulance crews for emergencies in the City. Emergency 911 calls necessitating police-related services are routed back to the City's police department.

In addition, the City of Falls Church utilizes the Arlington County detention facility to house prisoners and is charged a daily prisoner rate.

The table below provides greater detail on revenue from Falls Church. Under the terms of the County's agreements with the City, the budgeted revenue from Falls Church is based on the upcoming fiscal year's budget with an adjustment—either upwards or downwards—to account for the differences between the City's share of the County's budgeted and actual costs from the most recently-ended fiscal year. This reconciliation process explains the substantial swings for some departments' budgeted revenue from one year to the next.

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
Circuit Court	\$28,364	\$36,299	\$43,546	20%
Clerk of the Circuit Court	133,636	135,181	141,351	5%
Community Corrections	14,614	15,022	12,268	-18%
General District Court	7,982	10,969	10,375	-5%
Magistrate	2,104	2,319	2,305	-1%
Juvenile and Domestic Relations Court	91,329	93,227	127,962	37%
Commonwealth's Attorney	133,639	141,783	142,180	-
Sheriff	618,115	610,444	550,136	-10%
Fire	2,242,741	2,588,523	2,455,859	-5%
Emergency Communications Center	471,302	573,638	520,634	-9%
Department of Management and Finance	8,887	10,189	10,152	-
Fire Station 6 - Capital Improvements & Operations Maintenance	309,610	-	-	-
Total	\$4,062,323	\$4,217,594	\$4,016,768	-5%

Other

Major revenue sources in the "Other" category are: miscellaneous service charges (increasing \$66,570 or three percent); recycled materials sales (decreasing \$111,000 or 69 percent based on recent actuals); the wireless E-911 payments for the Office of Emergency Management (increasing \$36,242 or four percent); public health fees (decreasing \$10,579 or two percent); and engineering service charges (decreasing \$125,998 or 11%). An accounting adjustment has also been made to budget credit card fees within this category rather than netting them against interest revenue.

REVENUE FROM THE COMMONWEALTH

Arlington receives funds from the Commonwealth of Virginia for a variety of State-mandated and supported functions and services. The County also receives a portion of some revenues collected by the State. The chart below highlights the total amount received from the Commonwealth of Virginia and details the sources that comprise the total.

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
Highway Aid	\$17,338,675	\$17,362,976	\$17,794,168	2%
Law Enforcement Aid	5,962,106	6,149,639	6,389,475	4%
Health Reimbursement	3,483,145	3,513,704	3,288,551	-6%
Social Services	3,651,027	4,766,070	4,503,591	-6%
Mental Health/ Intellectual Disability	8,789,866	8,988,520	9,640,015	7%
Sheriff / Detention	7,410,018	7,690,328	7,859,658	2%
Prisoner Expense Reimbursement	1,147,334	950,000	950,000	-
Commuter Assistance	5,707,857	5,183,172	5,183,172	-
Comprehensive Services Act	1,037,996	2,983,713	2,983,713	-
Other	13,870,261	14,699,092	14,285,534	-3%
Total	\$68,398,285	\$72,287,214	\$72,877,877	1%

Highway Aid

The County receives Highway Aid as a result of Arlington's decision not to join the Commonwealth's secondary road system in 1932. The County assumed maintenance responsibilities for the secondary roads in Arlington and receives State highway aid for that function. These funds are derived primarily from the Commonwealth's collection of new car sales and gasoline taxes, and other vehicle-related fees and taxes. For the FY 2017 budget, highway aid is projected to increase two percent based on estimates for actual FY 2016 revenue.

Law Enforcement Aid

Law Enforcement Aid is provided to the County to partially fund salaries of law enforcement officers and to provide funds for their training in order to comply with the Code of Virginia Section 9.1-165. Arlington receives a percentage of law enforcement aid ("HB599") funding each year based on population, crime rates, and social service rates. For the FY 2017 budget, the County is projecting law enforcement aid at \$6.4 million based on the increase in the state budget.

Health Reimbursement

These funds are primarily from the Virginia Department of Health and allow Arlington to operate as one of two locally administered public health clinics in the Commonwealth. The County works with the community and regional organizations to prepare for public health emergencies, to control and prevent the spread of infectious diseases in the community, and to prevent disease and promote optimum health for at-risk populations. FY 2017 health reimbursement funds are decreasing six percent due to reductions in state-funded programs.

Social Services

Social service funds from the State are used to provide services to qualifying families, adults, and children. These funds help support a variety of services such as adoption, foster care, public assistance, and senior assistance. The state's formula for funding is based on variables including population, incident rates, and state program reviews.

Mental Health / Intellectual Disability

The Commonwealth provides funding to support community-based mental health and support services, which includes residential services, case and care management services, individual therapy, specialized psychological testing, and family support and education. In FY 2017, funds are increasing primarily due to increased collections due to the managed care initiative and clients receiving coordinated support, as well as increased funding for the Area Agency on Aging Plan and projected increases to allocations for state-funded programs.

Sheriff / Detention Center

The Compensation Board of the Commonwealth provides annual support toward the total cost of operations of the Sheriff's Office and the Arlington County Detention Facility.

Prisoner Expense Reimbursement

The Commonwealth reimburses localities for a portion of the cost to house inmates in local correctional facilities. The County receives a per diem amount (\$4/day for inmates held on misdemeanor convictions or felony sentences under one year; \$12/day for inmates held for felony convictions exceeding a one year sentence) for each inmate held.

Commuter Assistance

Commuter Assistance funding provided by the State is used to support local programs and efforts such as ridesharing and telecommuting programs, transit friendly site planning, on-site transit ticket sales, transportation demand management planning, and Clean Air Act compliance. In FY 2017, funds are expected to remain flat.

Comprehensive Services Act (CSA)

The Comprehensive Services Act for At-Risk Youth and Families (CSA) provides a pool of state funds to purchase services for at-risk youth and their families. The state funds, combined with local community funds, are managed by our Department of Human Services in collaboration with other County agencies to plan and oversee services to youth.

Other

The "Other" state revenue category includes transit aid, traffic signal reimbursements, the County's share of the grantor's tax, which is imposed on sellers of real property, and Compensation Board funding for support of elected officials who perform State-mandated and local functions, such as the Circuit Court Clerk, Commissioner of the Revenue, Treasurer, Sheriff, and Commonwealth's Attorney.

REVENUE FROM THE FEDERAL GOVERNMENT

The federal government provides funding for employment assistance, housing programs, drug enforcement, aid to the elderly, and other programs.

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
WIA / JTPA	\$806,411	\$817,300	\$854,800	5%
HUD / HOME	139,760	666,075	698,075	5%
Health & Human Service	402,632	516,124	126,730	-75%
Mental Health	1,510,259	1,604,021	1,749,899	9%
Social Services	9,120,423	7,894,593	8,020,765	2%
Substance Abuse	750,303	758,541	758,541	-
Other	4,056,686	2,913,909	2,246,510	-23%
Total	\$16,786,474	\$15,170,563	\$14,455,320	-5%

WIA / JTPA

The Workforce Investment Act (WIA)/Job Training Partnership Act (JTPA) funding is based on unemployment data, poverty levels, and the current year's allocation by the state.

HUD / HOME

U.S. Department of Housing and Urban Development HOME grants provide funding to localities for a wide range of activities that build, buy, or rehabilitate affordable housing for rent or homeownership or provide direct rental assistance to low-income people.

Health & Human Service

The Department of Health & Human Services' Drug Free Communities Grant funds local drug-free community coalitions to increase collaboration among partners to prevent and reduce youth substance abuse. FY 2017 funding decreases 75 percent due to the expiration of DHS's SAMHSA grant at the end of the first quarter of FY 2017.

Mental Health

Federal pass through revenue (i.e. federal grants to the state) from the Department of Mental Health, Mental Retardation and Substance Abuse Services. Programs funded from the agency provide residential treatment for the seriously mentally ill, early intervention, and emergency response to mental health crises, as well as the People Assisting the Homeless (PATH) Program.

Social Services

Social services revenue represents the largest single category of federal funds—accounting for approximately \$8.0 million—and is passed through the State's budget to Arlington County. Since some of the federal social service programs are 100 percent reimbursable, revenue will change with changes in caseloads. The increase in FY 2017 of federal social service funding is due to increases in the allocations for federally-funded programs.

Substance Abuse

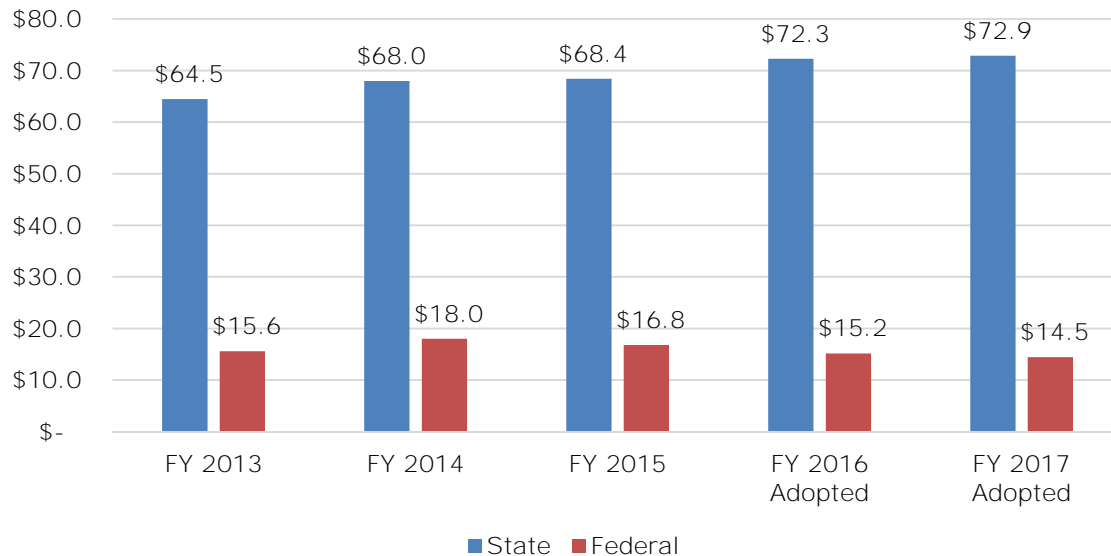
Federal substance abuse funds are used to prevent adverse social, legal, and medical conditions in individuals resulting from alcohol and drug dependency. Outpatient programs provide assessment, individual and group therapy, alcohol and drug education courses, relapse prevention services,

psychological evaluations, urinalysis, and referral to community-based support groups. Residential programs provide individuals with initial assessments, referrals to appropriate programs, support during and after treatment, and connecting to other community resources. In FY 2017, substance abuse funding is flat.

Other

The remaining federal revenue includes grant funding through the Older Americans Act, emergency management grants, prisoner reimbursements, and other miscellaneous grant and reimbursement funding. The 23 percent decrease in “other” federal funding is driven by a 33% decrease in federal reimbursement for prisoners due a decrease in the number of federal prisoners being held in the County’s jail as well as the expiration of the Commonwealth Attorney’s High Intensity Drug Trafficking Areas (HIDTA) grant in December 2015 and the expiration of the HUD Adopt-a-Family grant, which was transferred directly to the program operator.

State and Federal Government Revenue
(in millions)



MISCELLANEOUS REVENUE

These include revenue sources that do not fall under any other category and include one-time or pass through funds. Included in these payments are revenue from the sale of land and buildings and fees paid by Comcast Cable as part of the Public Education and Governance Grant. The “Other” category includes various revenue to the Department of Human Services for a lease agreement with Cherrydale Nursing Center, the Arlington Employment Center’s One Stop Comprehensive Services Team, Teens Against Tobacco, premiums from bond sales, Department of Environmental Services sale of right-of-way, Department of Parks and Recreation reimbursements, and loan repayments from Signature Theater.

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
Sale of Land and Buildings	\$74,479	\$15,000	\$15,000	-
Cable TV Administration	182,394	-	-	-
Affordable Housing Investment Fund	11,622,178	-	-	-
Gifts & Donations	306,825	390,000	5,000	-99%
Treasurer's Returned Checks	37,915	30,000	30,000	-
Other	5,215,096	1,066,385	1,446,088	36%
Total	\$17,438,887	\$1,501,385	\$1,496,088	-

TRANSFERS FROM OTHER FUNDS & PRIOR YEAR FUND BALANCE

Transfers to the General Fund include the Automotive Fund transfer to cover its share of insurance costs, funding for the administration of the business improvement districts (Rosslyn, Crystal City, and Ballston), and funding from various Trust and Agency accounts. Furthermore, there is a budgeted transfer of \$2.4 million from the Industrial Development Authority (IDA) to the County from the collection of user fees in the Ballston skating facility to pay the debt on the taxable revenue bonds that the County issued in CY 2006.

Funds unspent (under-expenditures or increased revenues) from previous fiscal years have been used to support one-time expenses in subsequent year's budgets. The FY 2017 budget includes \$24,044,470 in carryover funds, funded by a combination of additional revenue and/or expense savings identified from previous fiscal years.

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
Transfers	\$1,019,521	\$3,136,941	\$5,879,689	87%
Prior Year Adjusted Balance	155,468,577	18,708,831	24,044,470	29%
Total	\$156,488,098	\$21,845,772	\$29,924,159	37%

TOTAL GENERAL FUND REVENUES

Below is a summary of the revenue categories previously described as well as total revenues for the General Fund in Fiscal Years 2015, 2016 (adopted), and 2017 (adopted).

General Fund Revenues	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
Real Estate Tax	\$652,135,009	\$667,774,330	\$687,171,555	3%
Personal Property Tax	108,913,545	110,152,147	112,052,147	2%
BPOL Tax	58,970,753	56,520,000	57,020,000	-
Local Sales Tax	39,590,910	40,600,000	40,200,000	-1%
Recordation Tax	5,298,206	5,000,000	5,000,000	-
Transient Occupancy Tax	23,343,314	22,800,000	25,000,000	10%
Cigarette Tax	2,503,439	2,600,000	2,500,000	-4%
Meals Tax	36,508,911	37,080,000	38,500,000	4%
Utility Tax	12,007,699	11,800,000	11,950,000	1%
Communications Tax	7,537,511	7,500,000	7,500,000	-
Other Taxes	9,985,230	8,675,000	10,125,000	17%
Total Local Taxes	956,794,527	970,501,477	997,018,702	3%
Licenses, Permits & Fees	11,231,203	10,617,350	10,217,950	-4%
Fines, Interest, Rents	15,893,800	14,909,643	15,310,887	3%
Charges for Services	52,682,001	53,114,249	56,404,254	6%
Commonwealth	68,398,285	72,287,214	72,877,877	1%
Federal Government	16,786,474	15,170,563	14,455,320	-5%
Miscellaneous Revenue	17,438,887	1,501,385	1,496,088	-
Transfer	1,019,521	3,136,941	5,879,689	87%
Total Non-tax Revenue	183,450,171	170,737,345	176,642,065	3%
TOTAL (excluding prior year balance)	1,140,244,698	1,141,238,822	1,173,660,767	3%
Prior Year Adjusted Balance	155,468,577	18,708,831	24,044,470	29%
Total (including Prior Year Balance)	\$1,295,713,275	\$1,159,947,653	\$1,197,705,237	3%

BALLSTON SPECIAL ASSESSMENT DISTRICT FUND (Fund 203)

In December 2010, the Arlington County Board established a service district in the Ballston area. The purpose of the district is to provide supplemental services to those already provided by the County government. In CY 2011, an additional real estate tax levy on commercially zoned properties was approved to fund additional services and programs within the district's boundaries. A non-profit organization, representing owners and tenants of properties in the district, was established to manage the additional services and related activities in the district.

- The CY 2016 real estate tax rate is \$0.045 for each \$100 of assessed value, no change from the CY 2015 rate.
- ↑ BID expenditures and revenues increase by four percent due to higher assessments.

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
Service District Revenue	\$1,540,925	\$1,544,770	\$1,610,085	4%

ROSSLYN SPECIAL ASSESSMENT DISTRICT FUND (Fund 204)

In December 2002, the Arlington County Board established a service district in the downtown Rosslyn area. The purpose of the district is to provide supplemental services to those already provided by the County government. Each year an additional real estate tax levy is approved to fund the additional services and programs within the district's boundaries. The Rosslyn Business Improvement Corporation, an organization whose board of directors and committee membership includes owners and tenants of properties in the district as well as County and neighborhood representatives, submits a work program and budget for the Arlington County Board's consideration.

- The CY 2016 real estate tax rate is \$0.078 for each \$100 of assessed value, no change from the CY 2015 rate.
- ↓ BID expenditures and revenues decrease by less than one percent due to lower assessments.

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
Service District Revenue	\$3,583,191	\$3,620,113	\$3,614,586	-

CRYSTAL CITY SPECIAL ASSESSMENT DISTRICT FUND (Fund 205)

In April 2006, the Arlington County Board established a service district in the downtown Crystal City area. The purpose of the district is to provide supplemental services to those already provided by the County government. Each year an additional real estate tax levy is approved to fund the additional services and programs within the district's boundaries. The Crystal City Business Improvement Corporation, an organization whose board of directors and committee membership includes owners and tenants of properties in the district as well as County representatives, submits a work program and budget for Arlington County Board consideration.

- The CY 2016 real estate tax rate is \$0.043 for each \$100 of assessed value, no change from the CY 2015 tax rate.
- ↑ BID expenditures and revenues increase less than one percent due to slightly higher assessments.

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
Service District Revenue	\$2,550,810	\$2,579,181	\$2,588,141	-

COMMUNITY DEVELOPMENT FUND (Fund 206)

The Community Development Fund is used to address low- and moderate-income housing needs and other community projects. The Community Development Block Grant (CDBG) program was established as a separate special revenue fund in FY 1987 to comply with requirements of the federal Department of Housing and Urban Development (HUD). FY 2017 revenue is expected to decrease five percent.

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
CDBG Revenues	\$1,185,786	\$1,182,536	\$1,219,919	3%

SECTION 8 HOUSING ASSISTANCE FUND (Fund 208)

This program provides vouchers for housing to eligible Arlington County residents. The federal funds are used for the administrative costs of the program as well as for the rental subsidy payments.

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
Housing Assistance	\$14,846,764	\$17,350,778	\$17,255,115	-1%
Interest	6,152	-	-	-
HOPWA Grant	-	65,065	-	-100%
Shelter Plus Care	298,218	345,512	392,334	14%
Miscellaneous	35,235	40,900	40,900	-
Total	\$15,186,369	\$17,802,255	\$17,688,349	-1%

GENERAL CAPITAL PROJECTS FUND (Fund 313)

The General Capital Projects Fund accounts for the capital projects for general government functions, which are financed under the County's Pay-As-You-Go (PAYG) Capital Program. The program areas include local parks and recreation, transportation, community conservation, government facilities, technology, and regional contributions. In the FY 2017 adopted budget, the County's ongoing funding for PAYG capital projects is \$7.1 million and one-time funding is \$4.6 million.

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
Charges for Services	\$15,660,839	-	-	-
Miscellaneous Revenue	1,377,808	-	-	-
Cable TV	1,414,252	-	-	-
Falls Church Reimbursement	-	150,000	-	-100%
State Grant - Misc.	3,759,621	-	-	-
Proceeds for Lease Purchase	6,383,803	-	-	-
Transfer In	29,993,113	9,408,646	11,615,946	23%
Total	\$58,589,436	\$9,558,646	\$11,615,946	22%

STORMWATER FUND (Fund 321)

Under the Sanitary District Act of 1929 (Chapter 161, *Acts of Assembly*, as amended), local governments in Virginia are authorized to establish sanitary districts to fund a variety of infrastructure needs, including stormwater drainage. The County established its own sanitary district in 1930 that encompassed the entire jurisdiction.

As part of the FY 2009 budget process, in CY 2008 the County Board adopted a sanitary district tax of \$0.01 per \$100 of assessed value in order to fund stormwater management initiatives. For CY 2010, this tax was increased to \$0.013 per \$100.

This \$0.013 tax is included in the semi-annual real estate bills and, when combined with the CY 2016 base real estate rate of \$0.978, brings the total blended real estate rate to \$0.991 per \$100 of assessed real property value. The anticipated \$9.8 million in FY 2017 revenue will help ensure the future sustainability of the County's aging stormwater infrastructure and compliance with federal and State stormwater management requirements.

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
Sanitary District Tax	\$8,631,383	\$9,021,950	\$9,351,470	4%
Fines	6,550	-	-	-
Sediment/Erosion Control	132,042	250,000	450,000	80%
Misc. State & Federal Grants	63,044	-	-	-
Total	\$8,833,019	\$9,271,950	\$9,801,470	6%

TRANSPORTATION CAPITAL FUND (Funds 330 & 331)

In April 2007, the General Assembly passed HB 3202, which authorized northern Virginia localities to impose a tax of up to \$0.25 per \$100 of assessed real property on properties used or zoned for commercial or industrial purposes in order to fund transportation initiatives. As part of the FY 2009 budget deliberations, the County Board adopted a commercial real estate tax of \$0.125 per \$100, with revenue to be deposited in the new Transportation Capital Fund. In 2010, the General Assembly capped this tax rate at \$0.125 per \$100 of assessed real property value. For the FY 2017 budget, revenue for the transportation capital fund is projected at \$36.6 million, with the tax rate remaining at \$0.125 and commercial property assessments increasing slightly.

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
Commercial Real Estate Tax	\$24,533,145	\$24,703,462	\$24,783,311	-
Developer Contributions	1,005,496	-	-	-
NVTA Local Share	11,168,701	11,342,782	11,814,441	4%
NVTA Regional Share	797,696	-	-	-
State Aid	7,750,975	-	-	-
State Transportation Grants	5,384,847	-	-	-
Miscellaneous	719,082	-	-	-
Total	\$51,359,942	\$36,046,244	\$36,597,752	2%

CRYSTAL CITY, POTOMAC YARD, AND PENTAGON CITY TAX INCREMENT FINANCING FUND (Fund 335)

In October 2010, the Arlington County Board established a tax increment financing area in support of the Crystal City Sector Plan and infrastructure that will benefit Potomac Yard and Pentagon City. Tax increment financing (TIF) is a mechanism used to support development and redevelopment by capturing the projected increase in property tax revenues in the area and investing those funds in improvements located in the designated area. Unlike a special district, it is not an additional or new tax. Rather, it redirects and segregates the increase in property tax revenues that would normally flow to the General Fund so that it can be used for a specified purpose. The amount of the tax increment revenue is determined by setting a baseline assessed value of all property in the area on January 1, 2011. In each subsequent year, the incremental increase in assessed values relative to the base year is determined and a portion of this incremental tax revenue is segregated and deposited to a separate fund.

The adopted CY 2016 base real estate tax rate is \$0.978 for each \$100 of assessed property value. The FY 2017 budget allocates 33 percent of the projected tax revenue generated from the incremental assessment growth between January 2011 and January 2016 in the Crystal City TIF area at the CY 2016 tax rate. Total assessed value in the Crystal City TIF district increased 3.4 percent from CY 2015 to CY 2016.

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
Real Estate	\$3,332,465	\$3,096,740	\$4,812,420	55%
State Aid NVTC	84,599	-	-	-
Federal Funds Match	50,225	-	-	-
Total	\$3,467,289	\$3,096,740	\$4,812,420	55%

COLUMBIA PIKE TAX INCREMENT FINANCING FUND (FUND 336)

In December 2013, the Arlington County Board established a tax increment financing area in support of the Columbia Pike Neighborhoods Area Plan that will benefit affordable housing initiatives and other public services and improvements. Tax increment financing (TIF) is a mechanism used to support development and redevelopment by capturing the projected increase in property tax revenues in the area and investing those funds in improvements located in the designated area. Unlike a special district, it is not an additional or new tax. Rather, it redirects and segregates the increase in property tax revenues that would normally flow to the General Fund so that it can be used for a specified purpose. The amount of the tax increment revenue is determined by setting a baseline assessed value of all property in the area on January 1, 2014. In each subsequent year, the incremental increase in assessed values relative to the base year is determined and a portion of this incremental tax revenue is segregated and deposited to a separate fund.

The adopted CY 2016 base real estate tax rate is \$0.978 for each \$100 of assessed property value. The FY 2017 budget allocates 25 percent of the projected tax revenue generated from the incremental assessment growth between January 2014 and January 2016 in the Columbia Pike TIF area at the CY 2016 base tax rate. Total assessed value in the Columbia Pike TIF district increased 2.2 percent from CY 2015 to CY 2016.

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
Real Estate Tax Total	\$209,167	\$536,130	\$952,180	78%

UTILITIES FUND (Fund 503)

The revenues for this self-supporting enterprise fund are derived from water/sewer service charges, water service connection fees, sewage treatment service charges, interest earnings, and other fees for service.

Water/sewer service charges are the largest source of revenue for the Utilities Fund and are derived from quarterly utility bills paid by residents and monthly or quarterly bills paid by commercial establishments. The water/sewer rate remains unchanged at \$13.27 per thousand gallons for FY 2017. This corresponds to an estimated annual residential cost of \$929, assuming 70,000 gallons of water consumption.

Water service connection fees are paid by new users to connect to the water system. The fee amount is based on the size of the pipe being connected into the water system. Sewage treatment charges are revenues received for operations and maintenance cost reimbursements from neighboring jurisdictions (Falls Church, Alexandria, and Fairfax County) and federal government installations and other entities, including the Pentagon and Reagan National Airport, which use the County sewage system but receive drinking water from other sources.

In the FY 2017 adopted budget, Utilities Fund revenues are projected to total \$99.8 million.

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
Interest	\$87,264	\$50,000	\$50,000	-
Hazardous Household Material Fee	11,005	\$20,000	12,500	-38%
Utility Marking Fee	183,916	210,000	210,000	-
Water Sewer Service	94,542,664	93,726,068	93,726,068	-
Water Service Connection Fees	1,248,539	1,297,000	1,297,000	-
Sewage Treatment	4,447,291	4,252,119	4,241,469	-
Flow Test Fees	17,700	14,000	14,000	-
Miscellaneous Revenue	457,648	227,597	232,240	2%
Total	\$100,996,027	\$99,796,784	\$99,783,277	-

UTILITIES CAPITAL PROJECTS FUND (Fund 519)

The Utilities Capital Projects Fund accounts for capital projects for the sanitary sewer collection system, water distribution system, and wastewater treatment plant. The projects are funded through interest earnings from fund balance, infrastructure availability fees paid by developers for capital costs necessary to upgrade the water distribution and sewage collection systems, and transfers from the Utilities Operating Fund. Sewage treatment charges are revenues received from neighboring jurisdictions (Falls Church, Alexandria, and Fairfax County) for reimbursement of a portion of the upgrade costs at the Water Pollution Control Plant. In addition, significant portions of the Master Plan 2001 Update—the large-scale capital project to upgrade and expand the Water Pollution Control Plant to comply with State and federal environmental regulations—are being funded through the Virginia Revolving Loan Program and a grant from the state Water Quality Improvement Fund.

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
Interest	\$174,604	\$100,000	\$100,000	-
Water / Sewer Hook-up	6,273,269	5,000,000	5,000,000	-
Sewage Treatment Charges	402,764	585,650	1,371,000	134%
Miscellaneous	13,140	-	-	-
Transfer In	12,524,545	12,121,850	11,810,500	-3%
Total	\$19,388,322	\$17,807,500	\$18,281,500	3%

BALLSTON GARAGE (Funds 540 & 548)

Revenues received from the Ballston Garage Fund are used to offset costs of operating the garage. Interest accrues from earnings on the fund balance. Parking revenues are payments by the users of the public parking facility, which are collected by the County's contract operator. In FY 2007, the eighth level of the parking garage was completed in part to support the Kettler Capitals Iceplex. Revenue from the operation of the lower seven levels of the parking garage is posted to a separate fund from revenue from the operation of eighth floor. However, for the purposes of the table below, the revenues from the two funds are combined.

In May 2012, the County raised parking rates at the garage in order to make capital improvements and to pay down principal on the outstanding bonds. The approved pay structure keeps the \$1 rate for the first three hours of parking and increases the graduated hourly rates over three hours

anywhere from \$0.50 to \$1.00. The new graduated hourly rate also applies on the weekends. The five-day monthly rate is \$105, and the maximum daily rate is \$10.

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
Interest	\$8,123	\$12,000	\$5,000	-58%
Parking Revenue	4,707,209	4,474,528	3,826,249	-14%
Total	\$4,715,332	\$4,486,528	\$3,831,249	-15%

CPHD DEVELOPMENT FUND (Fund 570)

In September 2007, the County Board established the self-supporting CPHD Development Fund to provide a dedicated funding source for all building, trade, zoning and other development-related fee services. Beginning on July 1, 2008, revenue from a variety of fees that had previously gone to the General Fund began posting to this new fund, including building, electrical, plumbing, occupancy, and elevator certificate permits.

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
Building Permits	\$7,332,963	\$7,915,894	\$8,541,000	8%
Electrical Permits	1,995,357	1,603,110	1,811,151	13%
Plumbing Permits	1,556,586	1,168,080	1,325,000	13%
Mechanical Permits	571,107	712,890	750,000	5%
Occupancy Permits	610,023	630,000	635,000	1%
Elevator Certificate Fees	845,687	768,000	850,000	11%
Plan Review - Walk Throughs	809,822	668,182	738,000	10%
Other Revenue	268,497	140,799	159,345	13%
Total	\$13,990,042	\$13,606,955	\$14,809,496	9%

AUTOMOTIVE EQUIPMENT FUND (Fund 609)

The Automotive Equipment Division of the Department of Environmental Services operates as an internal service fund and supports the County's automotive fleet.

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
Sales of Surplus Equipment	\$803,573	\$250,000	\$250,000	-
Services from Other Agencies	19,455,270	17,374,057	17,022,712	-2%
Miscellaneous Revenue	708,890	331,000	441,000	33%
Transfer In	42,000	100,624	-	-100%
Total	\$21,009,733	\$18,055,681	\$17,713,712	-2%

PRINTING FUND (Fund 611)

Revenues in this internal service fund are received from outside agencies and the Arlington County Public Schools for printing and photocopying services, as well as a General Fund transfer for non-billable services.

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	% Change '16 to '17
Services to Agencies	\$2,557,880	\$1,688,473	\$1,902,106	13%
Transfer In	-	231,484	241,769	4%
Total	\$2,557,880	\$1,919,957	\$2,143,875	12%

RESIDENTIAL TAXATION AND FEE TRENDS

During each budget cycle, tax and fee rate changes are reviewed in light of the costs of providing services to County residents. The following section is a brief analysis of the residential tax burden in Arlington County and other area jurisdictions. Arlington's tax rates continue to be very competitive with other Washington metropolitan area jurisdictions.

Real Estate Tax

At the total tax rate of \$0.991 per \$100 of assessed value, which includes the base rate of \$0.978 plus the \$0.013 sanitary district tax rate for stormwater management, the real estate tax bill for the average residential home will increase \$133, or 2.3 percent, in calendar year 2016. The average assessment for a single-family home increased 2.8 percent, from \$587,100 in CY 2015 to \$603,500 in CY 2016.

REAL ESTATE TAX PAYMENT Average Single Family Home

Calendar Year	Average Assessed Value	Tax Rate*	Tax Payment	Tax Payment Increase
2007	\$537,500	\$0.818	\$4,397	-\$35
2008	\$530,800	\$0.848	\$4,501	\$104
2009	\$520,100	\$0.875	\$4,551	\$50
2010	\$503,200	\$0.958	\$4,821	\$270
2011	\$510,200	\$0.958	\$4,888	\$67
2012	\$519,400	\$0.971	\$5,043	\$155
2013	\$524,700	\$1.006	\$5,278	\$235
2014	\$552,700	\$0.996	\$5,505	\$227
2015	\$587,100	\$0.996	\$5,848	\$343
2016	\$603,500	\$0.991	\$5,981	\$133

*In CY 2008 and CY 2009, the tax rate includes the \$0.01 sanitary district tax dedicated for stormwater management. In CY 2010, this tax rate was increased to \$0.013.

Personal Property Tax

For residents, vehicles are generally the item for which the personal property tax is paid. In CY 2006, the personal property tax rate was increased from \$4.40 per \$100 of assessed valuation to \$5.00. The valuation method uses the average loan value, which is approximately ten percent lower than

the trade-in value, and results in an effective personal property tax rate of \$4.50. The following chart illustrates the average assessed value of motor vehicles in the County over the past decade.

PERSONAL PROPERTY TAX BILL FOR TYPICAL HOUSEHOLD*
(Assumes 2.0 Cars Per Household)

Calendar Year	Average Assessed Value per Car	Tax Rate	Tax Payment For 2 Cars
2007	\$7,635	\$5.00	\$764
2008	\$7,905	\$5.00	\$791
2009	\$7,218	\$5.00	\$722
2010	\$7,264	\$5.00	\$726
2011	\$7,409	\$5.00	\$741
2012	\$8,421	\$5.00	\$842
2013	\$8,842	\$5.00	\$884
2014	\$9,284	\$5.00	\$928
2015	\$9,399	\$5.00	\$940
2016	\$9,493	\$5.00	\$949

*Does not reflect the State's fixed block grant distribution, which reduces the amount each household pays.

Refuse Collection and Disposal Fees

The annual residential charge for refuse and recycling increases from \$271.04 to \$307.28. This rate achieves the County's objective of 100 percent recovery of household refuse collection, disposal and recycling costs, leaf collection costs and overtime costs associated with brush and metal collection.

Fiscal Year	Refuse/ Recycling Fee
2008	\$295.80
2009	\$306.56
2010	\$325.68
2011	\$344.24
2012	\$325.72
2013	\$293.92
2014	\$293.76
2015*	\$271.04
2016	\$271.04
2017 Adopted	\$307.28

*Reflects revised rate adopted in July 2014.

Water/Sewer Service Fees

As costs for water and sanitary sewer projects have risen, additional funding is required to sustain the self-supporting Utilities Fund. The FY 2017 water/sewer rate remains unchanged at \$13.27 per thousand gallons.

Fiscal Year	Water/Sewer Service Rate*	Average Annual Residential Cost
2008	\$9.20	\$644.00
2009	\$10.54	\$737.80
2010	\$11.20	\$784.00
2011	\$11.74	\$821.80
2012	\$12.19	\$853.30
2013	\$12.61	\$882.70
2014	\$12.61	\$882.70
2015	\$13.04	\$912.80
2016	\$13.27	\$928.90
2017 Adopted	\$13.27	\$928.90

*Per thousand gallons; average usage equals 70,000

Major Residential Taxes and Fees

The following chart summarizes the major residential taxes and fees for Arlington County for the average household. The chart uses the adopted tax and fee rates for CY 2013 through CY 2016. Due primarily to the real estate assessment increase, the average tax and fee burden on County households is expected to increase 2.5% over CY 2015.

	CY 2013	CY 2014	CY 2015	CY 2016	% Change '15 to '16
Real Estate Tax (includes sanitary district tax)	\$5,278	\$5,505	\$5,848	\$5,981	2%
Personal Property (taxpayer share only)*	410	459	454	474	4%
Annual Decal Fee*	66	66	66	66	-
Refuse Fee**	294	271	271	307	13%
Water / Sewer Service**	883	913	929	929	-
Residential Utility Tax**	72	72	72	72	-
Total	\$7,003	\$7,286	\$7,640	\$7,829	2%

* Assumes two conventional vehicles per household, the approximate average number of vehicles owned per Arlington household. The personal property tax figures reflect the PPTRA subsidy for personal property tax relief. For CY 2016, it is projected that 27% of vehicle value between \$3,000 and \$20,000 will be exempt from taxation; values below \$3,000 are 100% exempt.

** Reflects the next fiscal year. Water/sewer rate reflects 70 thousand gallons of water consumption. Residential utility tax assumptions are based on the ceiling tax rates.

The following chart compares the estimated major residential taxes and fees for the Northern Virginia jurisdictions for the average household using Calendar Year 2016 rates and assessments.

Calendar Year 2016 Regional Comparison
Estimated Annual Local Taxes and Fees Per Average Household

	Arlington County	City of Alexandria	Fairfax County	City of Falls Church	City of Fairfax	Prince William County	Loudoun County
Average Residential Assessment	\$603,500	\$521,227	\$527,648	\$647,800	\$472,742	\$338,587	\$434,801
Estimated Taxes							
Real Estate ¹	\$5,981	\$5,593	\$6,113	\$8,519	\$5,021	\$4,046	\$4,978
Personal Property ²	950	950	868	950	784	702	798
Residential Consumer Utility ³	72	72	96	120	54	72	65
Subtotal	\$7,003	\$6,615	\$7,077	\$9,589	\$5,859	\$4,820	\$5,841
Estimated Fees							
Water/Sewer ⁴	\$929	\$1,004	\$794	\$1,029	\$736	\$874	\$730
Solid-Waste/Recycling ⁵	307	363	345	n/a	n/a	408	338
Decal Fee ²	66	66	66	66	66	48	50
TOTAL	\$8,305	\$8,048	\$8,282	\$10,684	\$6,661	\$6,151	\$6,960
Amount more (less) than Arlington		(\$257)	(\$23)	\$2,378	(\$1,645)	(\$2,155)	(\$1,345)
Percent more or less than Arlington		-3.1%	-0.3%	28.6%	-19.8%	-25.9%	-16.2%

¹ Represents the estimate real estate tax bill based on each locality's average single family home value and the adopted tax rate(s). Rates include the base real estate tax rate plus jurisdiction wide add-on rates for stormwater, pest control, fire and rescue services, etc. as appropriate for each jurisdiction. See table on next page.

² Estimate based upon 2.0 cars per household, and assumes the same average vehicle value of \$9,493. However, given that Arlington and Loudoun uses a lower assessment, the actual average car value for the other jurisdictions may be higher. Taxes do not reflect the State's fixed block grant to localities for vehicle tax relief and the adopted method of distribution.

³ Average household utility tax bills are based on the ceiling tax rate.

⁴ Assumes average single family residence uses 70,000 gallons of water per year. Estimates are based on either the proposed or adopted FY 2017 rates.

⁵ Residents in Falls Church and Fairfax City pay for the solid-waste/recycling fee as part of their real estate taxes. Loudoun & Prince William Counties do not offer this service. Instead, residents pay private haulers, such as BFI, directly. Most Fairfax County residents also pay a private hauler, but County collection is available in designated areas. For Loudoun and Prince William County, the amounts shown represent the average fees charged in Arlington, Alexandria and Fairfax County. For Prince William County, a \$70 annual solid waste fee is charged to single-family homeowners.

COMPARISON OF NORTHERN VIRGINIA JURISDICTIONS' REAL ESTATE TAX BILL ⁽¹⁾
FOR THE AVERAGE SINGLE-FAMILY HOME ⁽²⁾

	TAX YEAR 2015			TAX YEAR 2016			CHANGE FROM 2015 TO 2016			PERCENT CHANGE		
	Tax Rate	Average Assessed Value	Estimated Tax Payment	Tax Rate	Average Assessed Value	Estimated Tax Payment	Change in Tax Rate	Change in Average Assessed Value	Change in Tax Payment	Change in Tax Rate	Change in Average Assessed Value	Change in Tax Payment
Arlington ³	\$0.996	\$587,100	\$5,848	\$0.991	\$603,500	\$5,981	(\$0.005)	\$16,400	\$133	-0.5%	2.8%	2.3%
Alexandria	\$1.043	\$509,853	\$5,318	\$1.073	\$521,227	\$5,593	\$0.030	\$11,374	\$275	2.9%	2.2%	5.2%
City of Fairfax ³	\$1.052	\$462,883	\$4,870	\$1.062	\$472,742	\$5,021	\$0.010	\$9,859	\$151	1.0%	2.1%	3.1%
City of Falls Church ⁴	\$1.315	\$643,900	\$8,467	\$1.315	\$647,800	\$8,519	\$0.000	\$3,900	\$52	0.0%	0.6%	0.6%
Fairfax County ⁵	\$1.129	\$519,134	\$5,858	\$1.159	\$527,648	\$6,113	\$0.030	\$8,514	\$255	2.7%	1.6%	4.4%
Loudoun County	\$1.135	\$429,000	\$4,869	\$1.145	\$434,801	\$4,978	\$0.010	\$5,801	\$109	0.9%	1.4%	2.2%
Prince William Co. ⁶	\$1.194	\$331,768	\$3,960	\$1.195	\$338,587	\$4,046	\$0.001	\$6,819	\$86	0.1%	2.1%	2.2%

¹ Real Estate tax bill is calculated at each jurisdiction's current real estate tax rate per \$100 of the jurisdiction's average single-family home value.

² Average single-family home value is based on all residential property including single family detached, semi-detached dwellings, condominiums, cooperatives, and townhouse residences.

³ Tax rates listed for Arlington and the City of Fairfax include the levy for stormwater funds.

⁴ City of Falls Church uses the median home value.

⁵ Tax rate for Fairfax County includes additional levies for stormwater and pest control.

⁶ Prince William's tax rate includes additional levies for fire and rescue and moth/mosquito control.

CALENDAR YEAR 2016 SELECTED BUSINESS, PROFESSIONAL, AND OCCUPATIONAL LICENSE TAX RATES*

	Arlington County	City of Alexandria	City of Falls Church	Fairfax City	Fairfax County	Loudoun County	Prince William County
FINANCIAL, REAL ESTATE, AND PROFESSIONAL SERVICES							
Professional Occupations	0.36	0.58	0.52	0.40	0.31	0.33	0.33
Real Estate Occupations	0.36	0.58	0.50	0.40	0.31	0.33	0.33
Renting	0.43 Com 0.28 Res	0.35 Com 0.50 Res	0.52 Com 0.38 Res	0.23 Com 0.50 Res	0.26	0.16	0.00
REPAIR, PERSONAL, AND BUSINESS SERVICES							
Special Occupational	0.36	0.35	0.36	0.27	0.31	0.33	N/A
Personal Services	0.35	0.35	0.36	0.27	0.19	0.23	0.21
Business Services	0.35	0.35	0.36	0.27	0.19	0.17	0.21
Repair Services	0.35	0.35	0.36	0.27	0.19	0.16	0.21
Amusements	0.25	0.36	0.36	0.27	0.26	0.21	0.21
Parking Lots	0.36	0.35	0.36	0.27	0.19	0.17	0.21
RETAIL SALES							
Retail Merchants	0.20	0.20	0.19	0.20	0.17	0.17	0.17
Restaurants	0.20	0.20	0.19	0.20	0.17	0.17	0.17
Filling Stations	0.10	0.20	0.19	0.20	0.17	0.17	0.17
CONTRACTING AND CONSTRUCTING							
Contractors	0.16	0.16	0.16	0.16	0.11	0.13	0.13
Builders/Developers	0.16	0.16	0.16	0.16	0.05 ***	0.13	0.13
Wholesalers	0.08	0.05	0.08	0.05	0.04 **	0.05 **	0.05

* Based on each \$100 of gross receipts, unless otherwise noted.

** Based on each \$100 of gross purchases.

*** Based on each \$100 of gross expenditures.

CALENDAR YEAR 2016 TAX RATES IN NORTHERN VIRGINIA JURISDICTIONS

Tax	Arlington County	City of Alexandria	City of Falls Church	City of Fairfax	Fairfax County	Loudoun County	Pr. William County
Real Estate Tax Rate (base)	\$0.978	\$1.073	\$1.315	\$1.040	\$1.130	\$1.145	\$1.122
Additional Real Estate Tax Rates (all properties)	\$0.013	-	-	\$0.023	\$0.029	-	\$0.0730
Special Districts Add-on Tax Rate	\$0.043 - \$0.078	-	-	\$0.060	\$0.02-\$0.21	\$0.18-\$0.20	\$0.02 - \$0.165
Commercial Real Estate Add-on Tax Rate	\$0.125	-	-	\$0.095	\$0.125	-	-
Personal Property							
Vehicle Rate	\$5.00	\$5.00	\$5.00	\$4.13	\$4.57	\$4.20	\$3.70
Effective Vehicle Rate	\$4.50	\$4.25	\$5.00	\$4.13	\$4.57	\$3.78	\$3.70
Business Rate	\$5.00	\$4.75	\$5.00	\$4.13	\$4.57	\$4.20	\$3.70
Newly Registered Vehicle Tax (state)	4.05%	4.05%	4.05%	4.05%	4.05%	4.05%	4.05%
Car Rental Tax							
State	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Local	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Motor Fuel Tax							
Gasoline	5.1%	5.1%	5.1%	5.1%	5.1%	5.1%	5.1%
Diesel	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Distributor Sales	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%
Sales Tax							
State (see note)	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Local	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Meals Tax	4.0%	4.0%	4.0%	4.0%	-	-	-
Transient Occupancy Tax							
State	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Local	5.25%	6.5% plus \$1.00 per night/room	5.0%	4.0%	4.0%	5.0%	5.0%
BPOL							
Business Services	\$0.35	\$0.35	\$0.36	\$0.27	\$0.19	\$0.17	\$0.21
Professionals	\$0.36	\$0.58	\$0.52	\$0.40	\$0.31	\$0.33	\$0.33
Contractors	\$0.16	\$0.16	\$0.16	\$0.16	\$0.11	\$0.13	\$0.13
Retail	\$0.20	\$0.20	\$0.19	\$0.20	\$0.17	\$0.17	\$0.17
Repair Services	\$0.35	\$0.35	\$0.36	\$0.27	\$0.19	\$0.16	\$0.21
Recordation Tax							
State (see note)	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25
Local (see note)	\$0.0833	\$0.0833	\$0.0833	\$0.0833	\$0.0833	\$0.0833	\$0.0833
Grantor's Tax							
State	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00
Local	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50
Bank Stock Tax							
State	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20
Local	\$0.80	\$0.80	\$0.80	\$0.80	\$0.80	\$0.80	\$0.80
Cigarette Tax, per 20 Cigarettes							
State (see note)	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30
Local	\$0.30	\$1.26	\$0.85	\$0.85	\$0.30	-	-
Utility Tax on Commercial Users							
Electricity	\$1.15 plus \$0.00649/kWh	\$1.18 plus \$0.005578/kWh	\$0.92 plus \$0.004807/kWh	\$1.72 plus \$0.010112/kWh max=\$75.00	\$1.15 plus \$0.00594/kWh max=\$1,000	\$0.92 per mo. + \$0.005393/kWh max=\$72.00	\$2.29 plus \$0.013487/kWh max=\$100/mo.
Gas	\$0.845 plus \$0.06522/CCF	\$1.42 plus \$0.050213/CCF	\$0.676 plus \$0.04098/CCF	\$1.27 plus \$0.05295/CCF max=\$75.00	\$0.845 plus \$0.04794/CCF max=\$300	\$0.676 per mo. + \$0.0304/CCF max=\$72.00	\$3.35 plus \$0.085/CCF max=\$100/mo.
Water	-	20% /1st \$150	8%	15% /1st \$500	-	-	-
Utility Tax on Residential Users							
Electricity	\$0.0 plus \$0.00341/kWh max=\$3.00 with first 400 kWh exempt	\$1.12 plus \$0.12075/kWh max=\$3.00	\$0.70 plus \$0.007535/kWh max=\$5.00	\$1.05 plus \$0.01136/kWh max=\$2.25	\$0.56 plus \$0.00605/kWh max=\$4.00	\$0.63 per mo. + \$0.006804/kWh max=\$2.70	\$1.40 plus \$0.01509/kWh max=\$3.00/mo.
Gas	\$0.0 plus \$0.03/CCF max = \$3.00 / first 20 CCF exempt	\$1.28 plus \$0.124444/CCF max=\$3.00	\$0.70 plus \$0.0039/CCF max=\$5.00	\$1.05 plus \$0.05709/CCF max=\$2.25	\$0.56 plus \$0.05259/CCF max=\$4.00	\$0.63 plus \$0.06485/CCF max=\$2.70	\$1.60 plus \$0.06/CCF max=\$3.00
Water	-	15% of monthly bill	10% /1st \$50	15% /1st \$15	-	-	-
Communications Sales Tax							
State	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Local	-	-	-	-	-	-	-
Wireless E-911 Tax							
State	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75

NOTES

ADDITIONAL REAL ESTATE TAX RATE: Arlington (\$0.013), Alexandria (\$0.005), Fairfax City (\$0.0225), and Fairfax County (\$0.0275) impose or dedicate a tax rate on all properties for stormwater management. Prince William County charges a flat fee for stormwater management ranging from \$18.56 per thousand square feet for a business to \$38.21 for a single family housing unit. As a part of the FY 2014 budget adoption, the City of Falls Church established a Stormwater Utility Fund; their Stormwater Fees are based on the square footage of impervious surface per parcel. In the FY 2017 adopted budget, that stormwater fee is \$18.34 per 200 square feet of impervious surface. Fairfax County imposes a county-wide levy for pest control (\$0.0010). Prince William imposes a near county-wide tax rate for mosquito and gypsy moth control (\$0.0025) and fire and rescue services.

SPECIAL DISTRICTS ADD-ON TAX RATES: There are three special taxing districts in Arlington: in the Rosslyn, Crystal City, and Ballston business districts. The additional tax is used to fund additional services and programs within the districts' boundaries. Other jurisdictions have special tax districts related to transportation, sanitary sewers, water services, leaf collection, etc.

COMMERCIAL REAL ESTATE RATE: HB 3202, which was passed in 2007, allows Northern Virginia localities to impose an additional real estate tax on properties zoned or used for commercial and industrial purposes in order to fund transportation initiatives.

EFFECTIVE VEHICLE PERSONAL PROPERTY TAX RATE COMMERCIAL AND CONSUMER: Vehicles in Arlington County and Loudoun County are assessed using the average loan value from the N.A.D.A. Used Car Guide. Other neighboring jurisdictions use the average trade-in value. This results in a lower assessment (about 10% less) for vehicles or an effective rate in Arlington of approximately \$4.50 and \$3.78 in Loudoun County. All vehicles including those of businesses are included in this category.

PERSONAL PROPERTY: Several of the jurisdictions have separate classes of vehicle rates for personal property (e.g. vehicles owned by elderly or disabled) which charge reduced rates. Arlington does not classify personal property via this method.

NEWLY REGISTERED VEHICLE TAX (STATE): The State of Virginia is phasing in a 1.15% increase to the newly registered vehicle, or "tinting," tax over a four-year period. A 4% rate was effective July 1, 2013; each year, the rate will increase by 0.05% until it reaches 4.15% on July 1, 2016. The revenue generated by the incremental increase in this tax rate will be deposited into the State Highway Maintenance and Operating Fund.

CAR RENTAL: In July 1992, the locality portion of the Virginia car rental tax was increased from 2.5% to 4.0% of gross proceeds. Beginning July 2004, the state increased its portion of the car rental tax to 6% with the additional 2% dedicated to the Virginia Public Building Authority for the Statewide Agencies Radio System (STARS).

MOTOR FUEL TAX: Effective July 1, 2013, the \$0.175 per gallon tax on motor fuels was being replaced with a percentage-based tax of 3.5% for gasoline and 6% for diesel fuel. Users of passenger cars, pickup or panel trucks, and trucks having a gross vehicle weight rating of 10,000 pounds or less can receive a refund of an amount equal to a 2.5% tax paid on diesel fuel. Effective January 1, 2015, the per gallon tax on gasoline increased to 5.1%.

SALES TAX: In 2004, sales tax was increased 1/2 percent from 3.5% to 4.0% (State portion excluding local option 1%). One-half of this rate change goes to the Schools in the various jurisdictions. Effective July 1, 2013, the statewide sales and use tax increases from 4.0% to 4.3% with the increased revenues dedicated to the Highway Maintenance and Operating Fund, the Intercity Passenger Rail Operating and Capital Fund, and the Commonwealth Mass Transit Fund. Further, the adoption of House Bill 2313 also established a 0.70% retail sales tax applicable to the Northern Virginia Planning District, which includes the counties of Arlington, Fairfax, Loudoun, and Prince William Counties; the cities of Alexandria, Fairfax, Falls Church, Manassas, and Manassas Park Cities; and the towns of Dumfries, Herndon, Leesburg, Purcellville, and Vienna. The additional revenues generated from this 0.70% increase in retail sales tax will be deposited in the Northern Virginia Transportation Authority Fund, with 30% of the funds distributed to the member localities for use on transportation projects and the remainder to be used for regional transportation projects.

SALES TAX (Food): Effective July 1, 2006 the tax rate on food was reduced 0.5 percent to 2.0 percent. Effective July 1, 2007, the tax rate is reduced from 2.0 percent to 1.5 percent (State portion). Food items are defined under the Food Stamp Act of 1977 (7 U.S.C. § 2012) to be food for home consumption by humans. This includes most grocery food items and cold prepared foods. Excluded from the definition of food are alcoholic beverages, tobacco, and prepared hot foods sold for immediate consumption. The food tax described above does not include the local option 1.0 percent.

MEALS TAX: The meals tax is paid in addition to sales tax. In 1991, Arlington instituted a 4% restaurant meals tax on most prepared foods offered for sale.

TRANSIENT OCCUPANCY TAX: This tax is paid in addition to sales tax; the local rate is 5%. A new 2% state rate for the Northern Virginia Planning District is effective July 1, 2013. The additional revenues generated from this new 2% transient occupancy tax will be deposited in the Northern Virginia Transportation Authority Fund, with 30% of the funds distributed to the member localities for use on transportation projects and the remainder to be used for regional transportation projects. In March 2016, the General Assembly voted to allow Arlington County to impose an additional transient occupancy tax of 0.25% to be designated and spent for the purpose of promoting tourism and business travel in the County. The County Board adopted this additional TOT in May to be effective beginning July 1, 2016.

BPOL TAX: For CY 1997 Virginia jurisdictions changed the BPOL thresholds to comply with state law so that businesses with gross receipts under \$10,000 would not pay BPOL tax, and businesses with gross receipts between \$10,000 and \$100,000 would pay a flat fee of \$50 or less. Effective January 1, 2001, the BPOL on electric and natural gas is eliminated and replaced with a consumption tax.

RECORDATION TAX: The tax rate is per \$100. In Virginia, localities can impose a tax of up to one third of the state rate. The state rate increased from \$0.15 per \$100 of recorded value to \$0.25 effective September 1, 2004. Arlington's current rate is \$0.0833 (1/3 of the state rate).

GRANTOR'S TAX (§58.1-802): This is a tax on the grantor and is imposed. \$1.00 per \$1,000 of the tax is split evenly between the state and the locality. The state rate increases by \$1.50 per \$1,000 effective July 1, 2013, in the Northern Virginia Planning District. The additional revenues generated from this increase will be deposited in the Northern Virginia Transportation Authority Fund, with 30% of the funds distributed to the member localities for use on transportation projects and the remainder to be used for regional transportation projects.

BANK STOCK TAX: This is a franchise tax on the net capital gains of banks and trust companies. In Virginia, the rate is \$1.00 per \$100 of taxable value as of January 1. In Northern Virginia, localities receive 80% of this collection and the State receives 20%.

CIGARETTE TAX: On June 3, 2004, the Governor signed HB 5018 which is the revenue budget for the FY 2004 - FY 2006 biennium. As part of this bill, the state increased the state imposed cigarette tax from \$0.025 to \$0.20 effective September 1, 2004, and \$0.30 effective July 1, 2005.

UTILITIES TAX: In FY 2008, Arlington imposed a residential utility tax rate on electricity and natural gas, the funds to be dedicated for environmental initiatives. The tax rate on electricity is \$0.00341 per kWh with the first 400 kWh excluded from taxation and the monthly tax bill not to exceed \$3.00. The tax rate on natural gas is \$0.03 per CCF with the first 20 CCF excluded from taxation and the monthly tax bill not to exceed \$3.00. Effective July 1, 2005, the commercial utility tax rates for electricity and natural gas were increased from \$0.04989/kWh and \$0.05017/CCF respectively. Beginning in January 2007, the State eliminated local authority to impose a utility tax on telephones instead imposing a 5% tax on the sale price of all services provided. This tax law change affected all other local jurisdictions except Arlington since the other jurisdictions imposed a tax on telephones prior to CY 2007.

COMMUNICATIONS SALES TAX: Effective January 1, 2007, the State adopted a communications sales tax that is imposed on customers of communication services at the rate of 5% of the sales price of the service. This tax was adopted as part of the 2006 House Bill 568 (Acts of Assembly 2006, Chapter 780) and replaces many of the prior state and local communications taxes and fees with a centrally administered communications sales and use tax. Local authority to impose a utility tax on telephones was repealed by the State and replaced with a 5% communications tax. Arlington was not affected by this change since there was no tax in place at the time.

SIX-YEAR REVENUE SUMMARY		FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
FUND: 001 GENERAL							
REVENUE CATEG: LOCAL TAXES							
101	REAL ESTATE TAX	563,732,045	603,766,303	638,468,630	662,526,538	675,209,330	694,406,555
105	REAL ESTATE PENALTY	764,441	800,264	1,309,028	649,693	615,000	615,000
106	REAL ESTATE INTEREST	176,024	174,676	150,535	100,012	150,000	150,000
	TAX REFUNDS - REAL ESTATE	(5,557,823)	(7,922,121)	(8,412,777)	(11,141,234)	(8,200,000)	(8,000,000)
	SUBTOTAL	559,114,687	596,819,122	631,515,416	652,135,009	667,774,330	687,171,555
121	PERSONAL PROPERTY TAX	69,797,389	76,034,044	79,678,815	78,142,438	79,200,000	81,000,000
	STATE REIMBURSEMENT	31,252,147	31,252,147	31,252,147	31,252,147	31,252,147	31,252,147
123	PERSONAL PROPERTY PENALTY	1,414,442	1,392,360	1,377,930	1,162,813	1,380,000	1,380,000
125	PERSONAL PROPERTY INTEREST	350,432	326,966	275,248	229,442	320,000	320,000
	TAX REFUNDS - PERSONAL PROP	(1,886,344)	(2,048,304)	(1,895,201)	(1,873,295)	(2,000,000)	(1,900,000)
	SUBTOTAL	100,928,066	106,957,213	110,688,939	108,913,545	110,152,147	112,052,147
131	BPOL TAX	63,280,867	63,435,966	63,931,225	60,971,619	59,000,000	59,500,000
133	BPOL TAX PENALTY	87,474	63,344	94,562	80,792	260,000	260,000
134	BPOL TAX INTEREST	543,226	239,015	458,152	251,727	260,000	260,000
	TAX REFUNDS - BPOL	(1,972,355)	(2,397,171)	(1,731,448)	(2,333,385)	(3,000,000)	(3,000,000)
	SUBTOTAL	61,939,212	61,341,154	62,752,491	58,970,753	56,520,000	57,020,000
140	CAR RENTAL GROSS RECEIPTS TAX	5,630,079	6,173,823	5,270,912	5,936,666	4,750,000	6,000,000
141	LOCAL SALES TAX	38,630,486	39,447,636	39,046,328	39,590,910	40,600,000	40,200,000
143	BANK STOCK TAX	2,953,089	2,910,052	3,285,489	3,122,563	3,000,000	3,200,000
144	RECORDATION TAX	6,536,109	6,974,187	5,318,784	5,298,206	5,000,000	5,000,000
145	CIGARETTE TAX	3,125,075	3,109,154	2,901,924	2,503,439	2,600,000	2,500,000
146	TRANSIENT TAX	21,789,115	22,270,626	20,784,241	23,343,314	22,800,000	25,000,000
147	UTILITY TAX	11,947,382	11,815,946	12,095,016	12,007,699	11,800,000	11,950,000
148	SHORT TERM RENTAL	41,857	47,895	50,698	51,292	50,000	50,000
149	MEALS TAX	33,409,537	34,707,200	34,951,030	36,508,911	37,080,000	38,500,000
151	WILLS AND ADMINISTRATION TAX	72,779	64,011	67,790	72,860	75,000	75,000
152	CONSUMPTION TAX	781,684	800,128	807,733	801,849	800,000	800,000
153	COMMUNICATION TAX	7,552,604	7,784,666	7,501,814	7,537,511	7,500,000	7,500,000
	SUBTOTAL	132,469,796	136,105,324	132,081,759	136,775,220	136,055,000	140,775,000
	TOTAL LOCAL TAXES	854,451,761	901,222,813	937,038,605	956,794,527	970,501,477	997,018,702
REVENUE CATEG: LICENSES, PERMITS, & FEES							
215	CONCEALED WEAPONS	7,661	43,159	29,653	21,258	22,000	20,000
219	USE PERMITS	119,819	93,955	85,951	147,745	112,000	120,000
220	RIGHT OF WAY FEES	842,913	861,527	1,026,234	977,014	900,000	975,000
221	HIGHWAY PERMITS	1,376,965	1,100,743	2,172,497	1,854,422	1,400,000	1,498,000
222	BUILDING PERMITS	-	(2,854)	746	-	-	-
240	MOTOR VEHICLE LICENSE TAGS	4,931,030	4,971,835	4,981,832	4,982,387	5,000,000	5,000,000
241	LICENSE PLATE PENALTY FEES	265,483	284,307	297,050	253,224	250,000	250,000
243	SITE PLAN FEES	1,437,569	1,114,585	1,235,474	1,075,227	1,185,000	1,173,000
244	TRANSFER FEES	4,690	5,287	4,802	4,729	5,000	5,000
245	ZONING ADVERTISING	68,166	93,157	74,354	46,161	55,000	55,000
248	ZONING COMPLIANCE LETTERS	-	-	-	-	-	-
251	BUILDING PLANS/WALK-THROUGH	(50)	-	-	-	-	-
259	MIS LICENSES, PERMITS & FEES	1,551,870	1,936,436	2,488,251	1,869,036	1,688,350	1,121,950
	TOTAL REV CATEG	10,606,116	10,502,137	12,396,844	11,231,203	10,617,350	10,217,950

SIX-YEAR REVENUE SUMMARY		FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
REVENUE CATEG: FINES							
301	FINES	2,319,086	2,278,061	2,919,379	2,845,654	3,035,888	3,225,888
302	PARKING TICKETS	8,214,861	6,088,693	5,077,757	5,020,197	5,500,000	5,000,000
305	CIVIL PENALTIES	107,713	101,499	116,727	75,156	91,860	91,860
	TOTAL REV CATEG	10,641,660	8,468,253	8,113,863	7,941,007	8,627,748	8,317,748
REVENUE CATEG: INTEREST, RENTS & SURPLUS SALES							
311	INTEREST ON GENERAL FUND	583,978	(1,014,489)	2,182,979	2,640,949	1,500,000	2,200,000
312	INTEREST ON BOND FUNDS	553,043	110,676	449,535	284,891	150,000	150,000
320	COURTHOUSE PLAZA	2,753,071	3,394,743	2,568,952	3,451,928	3,000,000	3,000,000
321	RENTALS & SALES OF SURPLUS	244,853	312,167	296,549	288,295	295,363	292,030
322	PAID PARKING	822,406	851,223	891,198	935,774	930,000	1,015,000
335	DES LEASE AGREEMENTS	514,776	344,215	383,500	350,956	406,532	336,109
355	MISCELLANEOUS	750	-	-	-	-	-
	TOTAL REV CATEG	5,472,877	3,998,535	6,772,713	7,952,793	6,281,895	6,993,139
REVENUE CATEG: CHARGES FOR SERVICES							
400	INMATE MEDICAL COSTS	23,612	24,065	22,649	23,066	9,300	9,000
401	COURT COSTS	549,367	581,075	339,379	348,525	350,000	350,000
402	COMMONWEALTH'S ATTORNEY FEES	10,741	11,232	11,825	11,855	12,000	12,000
403	A S A P ENTRANCE FEES	486,639	480,879	483,681	468,908	483,401	422,386
404	IMPOUNDED VEHICLES STORAGE FEE	47,423	29,584	16,900	14,508	30,000	20,000
405	FALLS CHURCH REIMBURSEMENT	2,964,712	3,240,561	4,017,472	4,062,322	4,217,594	4,016,768
406	AMBULANCE SERVICE FEES	3,569,809	3,302,338	3,202,726	3,103,845	3,300,000	3,850,000
407	JAIL SERVICE CHARGES	6,455	16,505	12,195	9,386	14,800	6,500
408	DOG LICENSE FEES	66,188	59,250	59,664	65,270	60,000	60,000
409	SIDEWALK FRONTAGE ASSESSMENTS	64,701	59,329	50,820	56,497	55,000	55,000
410	PARKING METER CHARGES	8,293,226	7,885,752	7,450,797	7,604,837	7,669,500	8,785,000
411	ENGINEERING SERVICES CHARGES	1,352,603	1,652,086	1,727,296	1,488,723	1,137,124	1,011,126
412	REFUSE/RECYCLING FEES	10,716,241	9,697,424	9,707,996	8,963,785	8,525,760	10,201,696
413	MULCH FEES	152,673	143,873	135,071	144,674	144,000	144,000
414	RECYCLED MATERIALS SALES	655,565	251,070	109,612	82,891	161,000	50,000
415	MENTAL HEALTH CLINIC CHARGES	1,442,731	1,404,140	1,717,611	2,256,223	1,780,724	2,327,259
416	DRUG & ALCOHOL PROG. PAYMENTS	38,552	35,012	46,204	47,429	44,000	44,000
417	MADISON CENTER CHARGES	152,347	194,106	221,920	162,660	202,000	202,000
420	RECREATION INSTRUCTION SRVCS.	3,006,164	3,862,091	4,277,872	4,227,963	4,310,085	3,642,076
421	SUPPLEMENTAL RECREATION FEES	4,814,171	5,208,345	5,986,055	5,856,861	5,897,204	6,144,268
422	LIBRARY FEES & FINES	563,061	513,046	533,965	514,521	530,000	515,000
423	OLDER AMERICANS ACT PROGS.	32,942	27,204	23,843	19,529	22,683	20,513
424	GROUP HOME CHARGES ARGUS	2,398	6,736	1,492	1,148	1,750	1,750
425	FEE REDUCTIONS	-	-	(170,924)	(175,822)	(180,000)	(150,619)
426	APPLIANCE PICK UP FEE	23,255	25,270	36,944	23,220	25,000	25,000
430	INDIRECT ADMIN CHARGES	3,444,688	3,890,258	3,742,931	4,136,600	4,054,299	4,054,299
431	HEALTH SERVICES FEES	2,257	2,166	1,598	204	2,500	2,500
443	WIRELESS E-911 SURCHARGE	584,341	1,132,804	837,036	858,631	888,128	924,370
445	GIS PROGRAM REVENUES	36,861	40,630	40,280	35,136	44,000	40,000
447	SERVICES TO OUTSIDE AGENCIES	144,572	144,171	109,675	168,042	120,000	135,000
449	MISC SERVICE CHARGES	1,811,704	1,867,214	2,432,706	2,323,985	2,240,153	2,306,723
450	ARLINGTON TRANSIT / COMMUTER STORE	4,325,659	4,229,926	4,368,069	4,674,527	5,456,686	6,261,490
453	COURT HOUSE SECUR.-COURT FEE	559,659	572,066	543,521	517,595	534,830	520,000
455	CHESAPEAKE BAY FEE	103,530	164,460	224,163	198,570	90,000	90,000

SIX-YEAR REVENUE SUMMARY		FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
460	PROJECT RECEIPTS	308,044	316,426	272,112	441,769	291,984	291,984
471	PUBLIC HEALTH FEES	617,104	630,248	553,193	590,852	608,744	598,165
472	CREDIT CARD FEES - TREAS.	2,567	(45,420)	(11,729)	(646,734)	(20,000)	(585,000)
	TOTAL REV CATEG	50,988,156	51,655,922	53,136,620	52,682,001	53,114,249	56,404,254

REVENUE CATEG: MISCELLANEOUS REVENUE

501	SALE OF LAND & BUILDINGS	1,799,470	2,450	1,335,278	74,479	15,000	15,000
509	MISCELLANEOUS REVENUES	2,024,268	2,747,498	1,863,380	2,035,855	1,066,385	1,446,088
525	CABLE TV ADMINISTRATION	223,132	233,171	239,076	182,394	-	-
570	AHIF	12,443,380	21,235,748	24,729,385	11,622,178	-	-
595	CABLE TV SCHOOL ANNUAL PAYMENTS	-	-	62,172	-	-	-
599	GIFTS AND DONATIONS	567,850	327,388	347,986	306,825	390,000	5,000
	TOTAL REV CATEG	17,058,100	24,546,255	28,577,277	14,221,731	1,471,385	1,466,088

REVENUE CATEG: COMMONWEALTH OF VIRGINIA

612	MOTOR VEHICLE CARRIERS TAX	21,937	17,122	19,248	19,788	12,000	19,000
613	TAX ON DEEDS-GRANTOR'S TAX	1,448,992	1,516,252	1,384,585	1,232,973	1,400,000	1,400,000
621	COMMONWEALTH'S ATTORNEY	1,071,145	1,097,558	1,180,886	1,230,793	1,305,202	1,307,748
622	SHERIFF	6,959,120	7,243,190	7,550,650	7,410,018	7,690,328	7,859,658
623	COMMISSIONER OF THE REVENUE	405,116	410,633	444,528	392,245	456,702	460,125
624	TREASURER	432,001	435,579	480,433	421,820	501,141	499,971
625	REGISTRAR/ELECTORAL BOARD	142,913	76,627	83,552	82,441	152,400	81,600
626	LAW ENFORCEMENT AID	5,807,300	5,863,810	6,149,640	5,962,106	6,149,639	6,389,475
627	CLERK -COMP BOARD FUNDS	821,225	829,994	888,719	870,646	920,307	918,391
628	DCJS FORFEITED ASSETS	51,512	72,558	379,231	278,607	-	-
629	VICTIM WITNESS GRANT	130,235	214,300	166,710	175,172	178,966	178,966
631	HIGHWAY AID	15,880,379	16,126,094	16,230,852	17,338,675	17,362,976	17,794,168
632	TRANSIT AID	3,138,452	3,138,452	3,244,416	3,962,240	4,543,517	4,543,517
633	JUVENILE DETENTION-ARGUS	255,025	325,022	340,331	194,326	270,059	270,059
634	JUVENILE & DOMESTIC RELATIONS	486,601	491,336	638,420	704,175	726,275	726,275
635	PRISONER EXPENSE REIMBURSE.	806,722	826,521	933,923	1,147,334	950,000	950,000
638	COMP COMM CORRECTIONS ACT	298,227	377,300	409,086	434,202	404,556	408,730
640	COMMUTER ASSISTANCE GRANTS	5,440,811	5,090,210	5,855,674	5,707,857	5,183,172	5,183,172
641	HEALTH REIMBURSEMENTS	3,482,120	3,418,232	3,485,712	3,483,145	3,513,704	3,288,551
642	LIBRARY SUPPLEMENTS	161,831	163,077	176,293	171,705	171,026	171,026
643	FIRE PROGRAMS	555,032	592,166	448,302	833,054	623,566	658,050
644	HIGHWAY SAFETY GRANTS	17,956	14,094	11,908	3,546	625	-
645	MENTAL HEALTH/ INTELLECTUAL DISAB.	7,447,319	7,479,245	8,300,453	8,789,866	8,988,520	9,640,015
646	SUBSTANCE ABUSE	1,148,563	1,122,251	1,144,057	1,148,876	1,138,417	1,138,417
647	SOCIAL SERVICES	4,095,871	3,244,405	3,595,836	3,651,027	4,766,070	4,503,591
648	SIGNAL REIMBURSEMENT	601,820	632,396	679,960	788,800	1,008,839	750,815
649	MISC STATE GRANTS	2,592,060	1,755,914	1,869,662	672,740	642,622	457,195
651	JAIL CONSTRUCTION REIMBURS.	1,818,130	-	-	-	-	-
652	STATE EMERGENCY MGMT GRANTS	-	7,680	8,100	21,556	-	-
654	COMPREHENSIVE SERVICES ACT (CSA)	1,681,132	1,677,752	1,657,897	1,037,996	2,983,713	2,983,713
655	DEPARTMENT OF AGING	186,437	214,160	225,597	230,556	242,872	295,649
	TOTAL REV CATEG	67,385,984	64,473,930	67,984,661	68,398,285	72,287,214	72,877,877

REVENUE CATEG: FEDERAL GOVERNMENT

714	WORKFORCE INVESTMENT ACT (WIA)	1,392,336	1,291,508	898,276	806,411	817,300	854,800
718	HUD EDI GRANT	153,901	96,224	-	-	-	-
719	HUD RENTAL REHAB/HOME	2,507,518	283,490	1,505,550	139,760	666,075	698,075

SIX-YEAR REVENUE SUMMARY		FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
722	U S MARSHAL PRISONERS	163,644	127,382	108,705	45,379	100,000	66,600
724	FBI REIMBURSEMENT	474,453	202,875	250,205	449,089	-	-
725	OLDER AMERICANS ACT	548,804	610,493	510,672	331,379	492,561	587,698
730	HIDTA GRANT	95,124	195,754	180,826	304,704	207,890	0
741	FEDERAL HEALTH REIMB	66,437	61,080	111,305	60,000	70,000	50,000
742	HEALTH & HUMAN SERVICE	355,791	532,419	498,460	402,632	516,124	126,730
745	MENTAL HEALTH / M. R.	1,456,465	1,077,756	2,014,725	1,510,259	1,604,021	1,749,899
746	SUBSTANCE ABUSE	802,071	791,357	651,886	750,303	758,541	758,541
747	SOCIAL SERVICES	9,802,973	8,022,625	8,741,265	9,120,423	7,894,593	8,020,765
748	WIC PROGRAM FUNDS	671,654	601,255	667,976	770,592	687,426	687,426
749	MISC FEDERAL GRANTS	2,018,495	1,177,715	1,349,817	1,669,708	981,432	482,758
752	FEDERAL EMERGENCY MGMT GRANTS	578,673	523,823	525,621	425,835	374,600	372,028
	TOTAL REV CATEG	21,088,340	15,595,756	18,015,289	16,786,474	15,170,563	14,455,320
REVENUE CATEG: NON-REVENUE RECEIPTS							
805	OTHER	6,712,155	8,394,143	2,274,572	3,179,898	-	-
847	TREASURERS CASH OVER & SHORT	144	(66)	(213)	(657)	-	-
848	TREASURER'S RETURNED CHECKS	29,609	37,899	35,467	37,915	30,000	30,000
	TOTAL REV CATEG	6,741,908	8,431,976	2,309,826	3,217,156	30,000	30,000
REVENUE CATEG: TRANSFERS IN							
900	TRANSFER IN FROM OTHER FUNDS	196,461	988,128	130,000	206,726	207,441	208,128
913	TRANSFER IN FROM 313	-	-	-	-	400,000	-
981	TRANSFERS IN FROM OTHER FUNDS	-	-	25,363	28,527	2,400,000	5,591,561
987	TRANSFERS IN FROM FUND 887	-	140,846	-	-	-	-
999	TRANSFERS IN FROM FUND 799	584,500	331,126	398,855	784,268	129,500	80,000
	TOTAL REV CATEG	780,961	1,460,100	554,218	1,019,521	3,136,941	5,879,689
TOTAL GENERAL FUND REVENUES		1,045,215,863	1,090,355,677	1,134,899,916	1,140,244,698	1,141,238,822	1,173,660,767
860	FUND BALANCE ADJ -PREV YEAR	95,565,845	129,373,675	124,845,794	155,468,577	18,708,831	24,044,470
TOTAL GENERAL FUND WITH FUND BALANCE		1,140,781,708	1,219,729,352	1,259,745,710	1,295,713,275	1,159,947,653	1,197,705,237
FUND: 202 TRAVEL & TOURISM PROMOTION							
146	TRANSIENT OCCUPANCY	523,744	-	-	-	-	-
505	COUNTY STORE REVENUE	-	-	-	-	-	-
509	MISC. REVENUE	-	-	-	-	-	-
980	TRANSFER FROM GENERAL FUND	247,000	-	-	-	-	-
	TOTAL FUND	770,744	-	-	-	-	-
FUND: 203 BALLSTON SPECIAL ASSESSMENT DISTRICT							
101	REAL ESTATE TAX	1,234,580	1,472,863	1,494,123	1,540,629	1,544,770	1,610,085
311	INTEREST EARNINGS	332	488	611	296	-	-
	TOTAL FUND	1,234,912	1,473,351	1,494,734	1,540,925	1,544,770	1,610,085
FUND: 204 ROSSLYN SPECIAL ASSESSMENT DISTRICT							
101	REAL ESTATE CURRENT TAXES	3,142,598	3,491,943	3,523,214	3,581,809	3,620,113	3,614,586
311	INTEREST EARNINGS	3,038	1,592	864	1,382	-	-
509	MISCELLANEOUS	-	30,281	-	-	-	-
	TOTAL FUND	3,145,636	3,523,816	3,524,078	3,583,191	3,620,113	3,614,586

SIX-YEAR REVENUE SUMMARY		FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
FUND: 205 CRYSTAL CITY SPECIAL ASSESSMENT DISTRICT							
101	REAL ESTATE CURRENT TAXES	2,268,894	2,531,034	2,522,688	2,550,186	2,579,181	2,588,141
311	INTEREST EARNINGS	904	730	474	624	-	-
	TOTAL FUND	2,269,798	2,531,764	2,523,162	2,550,810	2,579,181	2,588,141
FUND: 206 COMMUNITY DEVELOPMENT							
311	INTEREST EARNINGS	-	69	1	-	-	-
509	MISCELLANEOUS	(500,000)	500,000	-	-	-	-
718	FEDERAL AID - CDBG	1,912,323	3,970,870	2,773,078	1,152,831	1,133,749	1,166,896
719	FEDERAL RENTAL REHAB	24,395	21,297	21,297	32,955	48,787	53,023
901	TRANSFERS IN FROM FUND 101	500,000	-	-	-	-	-
	TOTAL FUND	1,936,718	4,492,236	2,794,376	1,185,786	1,182,536	1,219,919
FUND: 208 SECTION 8 HOUSING							
311	INTEREST	-	-	5,990	6,152	-	-
509	MISCELLANEOUS REVENUES	40,901	25,429	16,445	35,235	40,900	40,900
727	SECTION 8 HOUSING	16,034,411	16,096,216	16,796,091	14,846,764	17,761,355	17,255,115
749	MISC FEDERAL REVENUE	291,019	326,256	320,885	298,218	-	392,334
	TOTAL FUND	16,366,331	16,447,901	17,139,411	15,186,369	17,802,255	17,688,349
FUND: 313 CAPITAL							
301	FINES	9,302	12,916	29,190	14,204	-	-
311	INTEREST	-	2,826	-	-	-	-
321	RENTAL & SALES OF SURPLUS	-	5,168	926	-	-	-
335	LEASE AGREEMENTS	46,130	-	-	-	-	-
405	FALLS CHURCH REIMBURSEMENTS	-	-	-	-	150,000	-
460	DEVELOPERS STREET LIGHTS	794,565	312,165	1,365,427	410,368	-	-
461	DEVELOPER/PROJECT RECEIPTS	507,866	259,068	2,997,527	15,236,267	-	-
501	SALE OF LAND	-	-	627,985	-	-	-
509	MISCELLANEOUS	299,899	204,873	673,243	1,377,808	-	-
520	CABLE TV - PEG	884,962	954,321	985,176	1,061,895	-	-
521	CABLE TV - INET	151,524	158,239	162,212	291,559	-	-
525	CABLE TV & ADMIN	-	-	-	60,798	-	-
632	STATE AID NVTC	5,735,451	3,118,826	6,322,862	1,980,934	-	-
640	STATE TRANSPORTATION GRANTS	1,863,139	9,687,339	1,918,445	219,430	-	-
648	SIGNAL REIMBURSEMENT	3,664,628	174,823	7,545,304	894,357	-	-
649	MISC STATE GRANTS	6,516	12,429	14,454	-	-	-
655	VA GENERAL FUND-FED FUND MATCH	145,232	232,888	1,076,678	400,515	-	-
660	VA TRANS DEPT GRANTS	2,901,273	2,497,292	401,359	264,385	-	-
808	PROCEEDS FROM LEASE PURCHASE	1,435,230	4,473,803	5,459,004	6,383,803	-	-
980	TRANSFER FROM GENERAL FUND	28,980,839	31,166,645	29,553,643	29,993,113	9,408,646	11,615,946
999	TRANSFER FROM FUND 799	121	3,742,285	-	-	-	-
	TOTAL FUND	48,605,510	57,015,906	59,133,435	58,589,436	9,558,646	11,615,946
FUND: 321 STORMWATER FUND							
101	REAL ESTATE TAX	7,853,960	7,755,271	8,331,275	8,631,383	9,021,950	9,351,470
301	FINES	-	200	3,050	6,550	-	-
411	SEDIMENT/EROSION CONTROL	-	-	-	132,042	250,000	450,000
428	MISC REVENUE	-	-	8,000	-	-	-
649	MISC STATE GRANTS	41,656	152,808	89,606	43,044	-	-

SIX-YEAR REVENUE SUMMARY		FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
749	MISC FEDERAL GRANTS	-	-	60,000	20,000	-	-
913	TRANSFER FROM CAPITAL	-	1,227,686	-	-	-	-
	TOTAL FUND	7,895,616	9,135,965	8,491,931	8,833,019	9,271,950	9,801,470
FUNDS: 330 & 331 TRANSPORTATION CAPITAL FUND							
101	REAL ESTATE TAX	23,874,833	25,399,599	25,734,105	24,533,145	24,703,462	24,783,311
311	INTEREST	-	1,339	-	-	-	-
449	MISC SERVICE CHARGES	-	-	61,133	367,530	-	-
461	DEVELOPER CONTRIBUTIONS	-	-	750,000	1,005,496	-	-
509	MISC REVENUES	-	-	-	351,552	-	-
530	NVTA LOCAL SHARE	-	-	10,799,261	11,168,701	11,342,782	11,814,441
531	NVTA REGIONAL SHARE	-	-	-	797,696	-	-
632	STATE AID	17,131,883	3,876,968	667,284	7,750,975	-	-
640	STATE TRANSPORTATION GRANTS	-	-	-	5,384,847	-	-
	TOTAL FUND	41,006,716	29,277,906	38,011,783	51,359,942	36,046,244	36,597,752
FUND: 335 CRYSTAL CITY TIF FUND							
101	REAL ESTATE TAX	1,520,190	2,735,430	2,975,380	3,332,465	3,096,740	4,812,420
632	STATE AID NVTC	-	-	8,901	84,599	-	-
655	VIRGINIA GENERAL FUND - FED FUND MATCH	-	-	18,698	50,225	-	-
	TOTAL FUND	1,520,190	2,735,430	3,002,979	3,467,289	3,096,740	4,812,420
FUND 336: COLUMBIA PIKE TIF FUND							
101	REAL ESTATE TAX	-	-	-	209,168	536,130	952,180
	TOTAL FUND	-	-	-	209,168	536,130	952,180
FUND: 503 UTILITIES OPERATING							
311	INTEREST	299,612	(31,197)	73,482	87,264	50,000	50,000
321	RENTALS & SALES OF SURPLUS	144,572	143,208	153,733	144,945	154,762	159,405
426	APPLIANCE FEE RECYCLING	20,062	16,600	11,674	11,005	20,000	12,500
444	UTILITY MARKING FEE	174,349	191,228	213,419	183,916	210,000	210,000
482	WATER SEWER SERVICE	86,840,829	87,398,588	89,341,133	94,542,664	93,726,068	93,726,068
484	WATER SERVICE CONNECTIONS	1,363,492	1,250,765	1,423,100	1,248,539	1,297,000	1,297,000
486	SEWAGE TREAT. SERVICE CHARGES	3,922,783	3,700,442	4,173,429	4,447,291	4,252,119	4,241,469
488	FLOW TEST FEES	21,730	34,960	20,939	17,700	14,000	14,000
509	MISCELLANEOUS REVENUES	28,946	103,185	84,438	105,107	72,835	72,835
805	MISC. OTHER BOND REVENUE	1,278,652	593,030	142,031	207,596	-	-
	TOTAL FUND	94,095,027	93,400,809	95,637,378	100,996,027	99,796,784	99,783,277
FUND: 519 UTILITIES CAPITAL							
311	INTEREST ON GENERAL FUND	233,192	1,713	113,285	174,604	100,000	100,000
312	INTEREST ON BOND FUNDS	76,841	57,187	15,595	13,140	-	-
485	WATER SEWER HOOK-UP CHARGES	4,419,474	5,042,836	5,039,414	6,273,269	5,000,000	5,000,000
486	SEWAGE TREATMENT SERVICE CHRG	4,491,010	3,924,147	2,380,361	402,764	585,650	1,371,000
509	MISCELLANEOUS	1,073	20,144	13,494	-	-	-
649	MISCELLANEOUS STATE REVENUES	1,314,524	3,494,285	-	-	-	-
771	REVENUE FROM FEDERAL GOVT	199,667	215,740	-	-	-	-
814	PROCEEDS FROM VRA LOAN	2,142,126	5,471,152	-	-	-	-
953	TRANSFER FROM FUND 503	17,671,116	14,805,834	14,000,000	12,524,545	12,121,850	11,810,500
913	TRANSFER FROM FUND 313	-	-	102,027	-	-	-
	TOTAL FUND	30,549,023	33,033,038	21,664,176	19,388,322	17,807,500	18,281,500
FUND: 540 BALLSTON GARAGE							
312	INTEREST	11,914	12,031	7,483	8,123	12,000	5,000
428	PARKING REVENUES	4,528,050	4,811,697	4,411,414	4,337,754	4,169,150	3,564,147
848	RETURNED CHECK FEE	-	-	-	-	-	-
	TOTAL FUND	4,539,964	4,823,728	4,418,897	4,345,877	4,181,150	3,569,147

SIX-YEAR REVENUE SUMMARY		FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
FUND: 548 BALLSTON GARAGE - 8th LEVEL							
428	PARKING REVENUES	272,133	337,133	328,547	369,455	305,378	262,102
913	TRANSFER FROM FUND 313	-	-	1,267,321	-	-	-
981	TRANSFERS FROM OTHER FUNDS	173,632	826,368	100,000	-	-	-
	TOTAL FUND	445,765	1,163,501	1,695,868	369,455	305,378	262,102
FUND: 570 CPHD DEVELOPMENT FUND							
211	HOME IMPROVEMENT CONTRACT	-	150	225	2,167	-	-
222	BUILDING PERMITS	10,148,726	8,293,030	8,033,214	7,332,963	8,541,000	8,541,000
223	ELECTRICAL PERMITS	1,758,488	1,778,270	2,036,078	1,995,357	1,811,151	1,811,151
224	PLUMBING PERMITS	1,277,233	1,301,512	1,405,699	1,556,586	1,325,000	1,325,000
225	MECHANICAL PERMITS	852,368	642,711	804,890	571,107	750,000	750,000
226	OCCUPANCY PERMITS	710,555	597,975	619,857	610,023	635,000	635,000
228	SIGN PERMITS	57,830	45,666	57,901	46,759	50,000	50,000
242	ELEVATOR CERTIFICATE FEES	834,348	858,291	818,753	845,687	850,000	850,000
247	VARIANCES/S F EXISTING	63,622	74,734	76,455	65,228	50,000	50,000
248	ZONING COMPLIANCE LETTERS	38,329	34,932	30,845	33,966	30,636	30,636
251	PLAN REVIEW - WALK THROUGH	738,415	776,196	709,542	809,822	738,000	738,000
252	SUBDIVISION PLAT REVIEW	12,254	16,887	15,322	10,338	12,000	12,000
259	MISC LICENSES PERMITS & FEES	11,270	16,193	14,145	10,160	12,409	12,409
311	INTEREST	126,263	(17,606)	73,045	97,435	-	-
422	CASH OVER/SHORT	-	-	-	308	-	-
449	MISC SERVICE CHARGES	1,376	(2,015)	(1,343)	2,136	4,300	4,300
509	MISC REVENUE	(3,445)	(1,451)	(70)	-	-	-
	TOTAL FUND	16,627,632	14,415,475	14,694,558	13,990,042	14,809,496	14,809,496
FUND: 609 AUTOMOTIVE EQUIPMENT							
321	RENTALS & SALES OF SURPLUS	625,555	1,347,139	901,618	803,573	250,000	250,000
448	SERVICES TO OUTSIDE AGENCIES	21,716,541	19,884,293	20,965,417	19,455,270	17,374,057	17,022,712
509	MISCELLANEOUS REVENUE	43,241	2,332	184,024	691,463	271,000	381,000
512	THIRD PARTY RECOVERY	-	16,811	47,973	17,427	60,000	60,000
808	PROCEEDS FROM LEASE PURCHASE	-	2,861,645	2,500,213	-	-	-
901	TRANSFER FROM GENERAL FUND	-	102,520	-	-	-	-
903	TRANSFER IN FROM FUND 503	-	569,960	-	-	100,624	-
980	TRANSFER FROM GENERAL FUND	171,374	-	-	42,000	-	-
	TOTAL FUND	22,643,111	24,784,700	24,599,245	21,009,733	18,055,681	17,713,712
FUND: 611 PRINTING							
446	SERVICES TO AGENCIES	2,304,501	2,213,754	2,476,508	2,557,880	1,688,473	1,902,106
448	SERVICES TO OUTSIDE AGENCIES	3,064	2,613	288	-	-	-
980	TRANSFER FROM GENERAL FUND	155,421	172,203	195,853	-	231,484	241,769
	TOTAL FUND	2,462,986	2,388,570	2,672,649	2,557,880	1,919,957	2,143,875
ARLINGTON PUBLIC SCHOOLS FUNDS							
FUND: 880 SCHOOL OPERATING FUND							
400	CHARGES FOR SERVICES	2,278,038	8,540	5,356,128	3,208,423	2,782,000	2,795,500
500	CARRYOVER AND OTHER	-	8,515,738	-	(12,266,451)	9,319,401	13,964,537
692	VIRGINIA SALES TAX	17,782,467	18,171,301	19,368,051	21,198,389	22,550,106	25,052,595
690	COMMONWEALTH	28,263,194	31,439,865	32,508,765	34,129,956	36,132,740	37,963,354
700	FEDERAL FUNDS	-	115,474	-	-	-	-
808	PROCEEDS FROM LEASE PURCHASE	1,372,600	2,106,706	1,199,435	1,630,162	-	-
900	TRANSFERS IN	313,491,928	357,365,958	347,480,865	386,901,359	393,287,621	405,733,301
	TOTAL FUND	363,188,227	417,723,582	405,913,244	434,801,838	464,071,868	485,509,287

SIX-YEAR REVENUE SUMMARY		FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
FUND: 881 FOOD AND NUTRITION SERVICES FUND							
400	CHARGES FOR SERVICES	3,341,200	3,325,576	3,450,361	3,834,514	3,706,118	4,013,143
600	COMMONWEALTH	78,255	82,961	84,838	87,287	90,246	87,287
700	FEDERAL FUNDS	3,958,650	4,118,654	4,374,332	4,549,060	4,223,000	4,361,000
900	TRANSFERS IN	-	-	-	-	-	-
TOTAL FUND		7,378,105	7,527,191	7,909,531	8,470,861	8,019,364	8,461,430
FUND: 882 COMMUNITY ACTIVITIES FUND							
400	CHARGES FOR SERVICES	7,812,510	9,003,233	9,639,778	9,850,950	9,955,760	10,368,538
500	CARRYOVER/OTHER	-	-	63,000	-	-	-
900	TRANSFERS IN	6,550,552	5,438,115	4,712,193	5,299,491	6,266,646	6,330,369
TOTAL FUND		14,363,062	14,441,348	14,414,971	15,150,441	16,222,406	16,698,907
FUND: 883 SPECIAL GRANTS							
400	CHARGES FOR SERVICES	3,349,802	3,075,411	2,629,690	2,929,212	1,833,727	2,065,155
600	COMMONWEALTH	3,117,177	3,328,119	3,468,316	3,366,447	3,634,359	3,587,662
700	FEDERAL FUNDS	10,742,501	9,438,504	8,546,480	7,917,957	8,082,885	8,435,679
TOTAL FUND		17,209,480	15,842,034	14,644,486	14,213,616	13,550,971	14,088,496
FUND: 886 SCHOOL CONSTRUCTION AND CAPITAL FUND							
500	CARRYOVER AND OTHER	-	-	3,493,705	6,871,451	1,259,600	2,075,000
600	COMMONWEALTH	-	-	-	-	-	131,585
900	TRANSFERS IN	7,667,642	44,972,045	2,821,345	19,004,782	4,358,329	4,231,910
TOTAL FUND		7,667,642	44,972,045	6,315,050	25,876,233	5,617,929	6,438,495
FUND: 888 SCHOOL DEBT SERVICE FUND							
500	CARRYOVER AND OTHER	-	1,975,000	1,400,000	265,000	100,000	650,000
900	TRANSFERS IN	34,826,307	35,448,396	41,545,385	43,834,000	45,339,449	46,095,244
TOTAL FUND		34,826,307	37,423,396	42,945,385	44,099,000	45,439,449	46,745,244
FUND: 889 SCHOOL COMPREHENSIVE SERVICES FUND							
600	COMMONWEALTH	1,939,734	2,241,727	1,894,309	1,704,312	2,115,000	1,880,000
900	TRANSFERS IN	2,363,602	2,533,972	2,535,915	1,909,165	2,385,000	2,120,000
TOTAL FUND		4,303,336	4,775,699	4,430,224	3,613,477	4,500,000	4,000,000
TOTAL ARLINGTON PUBLIC SCHOOLS		448,936,159	542,705,295	496,572,891	546,225,467	557,421,987	581,941,859