

REVENUES

OVERVIEW

Fiscal Year (FY) 2023 revenues reflect continually changing circumstances 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 revenues which have been significantly impacted by the ongoing COVID-19 pandemic.

Real estate tax revenues make up 58 percent of all General Fund revenues. In Calendar Year (CY) 2022, the County expects modest revenue growth from real estate taxes, driven by a 3.4 percent increase in Arlington's property values.

Arlington's residential property tax base grew 5.8 percent, demonstrating the continued attractiveness of our community. New construction represented 1.0 percentage points of the overall residential growth. The detached home and townhome tax base increased by 6.8 percent while the condominium tax base increased by 2.9 percent. The average value of existing residential properties, including condominiums, townhouses, and detached homes, increased from \$724,400 in CY 2021 to \$762,700 in CY 2022, an increase of 5.3 percent.

Commercial property assessments increased by 0.6 percent over the previous year due to the recoveries observed in the hotel and apartment sectors and new construction, largely in apartments and offices, which contributed 1.5 percentage points to the change in commercial property values. After remaining fairly flat last year, both general commercial and office property assessments decreased this year, by 2.8 and 9.6 percent respectively.

Meanwhile, other revenue streams are experiencing a variety of changes. Local taxes other than real estate are expected to increase, 9.6 percent in the aggregate. Local fees and fines are expected to increase 4.2 percent. Charges for services are up 2.0 percent. Revenue from the Commonwealth is up 6.6 percent while revenue from the federal government is expected to decrease 10.7 percent due to the reduction of funding in FY 2023 from the one-time allocation of American Rescue Plan Act (ARPA) monies in FY 2022.

General Fund Revenues

Excluding fund balance, General Fund revenues for FY 2023 are forecast to be \$1,430,257,308, an increase of 4.7 percent over the FY 2022 adopted budget levels. This change reflects the increase in the assessment base and the gradual recovery of various other tax revenues. Total General Fund revenues including fund balance total \$1,470,081,293.

Local Tax Revenues Starting to Recover

For the FY 2023 proposed budget, General Fund tax revenues are forecast to increase 7.0 percent from the FY 2022 adopted budget. This increase is driven primarily by significant increases to personal property taxes, the business, professional and occupation license tax, transient occupancy tax, and meals tax in addition to the 3.4 percent increase in real estate assessments. These gains are partially offset by decreases to various smaller taxes (e.g., cigarette tax).

Taxes other than real estate combined are forecast to increase 9.6 percent in FY 2023. Personal property tax (including business tangible tax) is up 6.3 percent and transient occupancy tax is expected to see a double digit increase with the gradual return of leisure and business travel.

State and Federal Budget Adjustments

FY 2023 revenue from the Commonwealth is expected to be up 6.6 percent while federal government revenues are expected to decrease 10.7 percent. The increase in the Commonwealth revenue can be attributed mainly to increased mental health and Compensation Board funding. These increases are partially offset by decreases to transit aid and prisoner expense reimbursements.

Federal revenue is expected to be down 10.7 percent due to the removal of one-time American Rescue Plan (ARPA) monies in FY 2022.

Real Estate Tax Rate Remains among the Lowest in Northern Virginia

The FY 2023 proposed budget reflects a CY 2022 real estate tax rate of \$1.030, which includes the current base rate of \$1.013 and the adopted County-wide sanitary district rate of \$0.017 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 \$395 more in real estate taxes in CY 2022 than in CY 2021 at current tax rates, an increase of 5.3 percent.

Revenue Sharing with Arlington Public Schools (APS)

The FY 2023 proposed transfer to APS at existing tax rates is \$563,897,292 in ongoing FY 2023 local tax revenues – a \$36.8 million increase from the FY 2022 adopted budget. These funds are generated from a 47.0 percent share of ongoing local tax revenues.

In addition to the transfer from revenue sharing principles, the Schools will receive \$12.1 million in one-time funding. Total proposed School funding for FY 2023 at the current tax rate is \$575,962,369.

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 revenue forecasts are revised in the current year if the tax receipts indicate higher or lower year-end revenues although this revenue surplus or deficit is typically not recognized in the budget in the mid-year or third quarter review of the current fiscal year.

Fiscal Outlook

Arlington continues to economically surpass much of the region and the nation as it gradually recovers from the impacts of the COVID-19 pandemic. The County's unemployment rate has continued to fall from the recent peak observed in CY 2020 and is still one of the lowest in the Commonwealth. The County's per capita income remains among the highest in the state. Home prices remain strong while/ commercial real estate growth has stalled but has been partially offset by the Amazon headquarters development in the County. Despite various challenges remaining from the pandemic, the overall economic outlook is showing signs of a steady recovery so Arlington is poised to begin FY 2023 with growing revenue streams, an uncertain real estate market, and falling unemployment levels.

Economic Indicators

	CY 2019	CY 2020	CY 2021
Consumer Price Index (national CPI-U average)	2.3%	1.4%	7.0%
Employment Cost Index (private industry workers)	2.7%	2.4%	4.4%
Unemployment – US / Arlington (December)	3.7% / 1.6%	8.1% / 3.8%	5.3% / 1.8%
Mortgage Rate (annual average – 30 year fixed rate)	3.94% / 0.5 pts.	3.15% / 0.7 pts.	2.96% / 0.7 pts.
Federal Fund Rate (annualized)	2.16%	0.35%	0.08%
Retail Sales (based on 1% of Arlington tax revenue)	\$4.6 billion	\$4.0 billion	\$4.2 billion
Office Vacancy Rate – (including sublets)	14.8%	17.2%	19.6%
Tourism – Hotel Occupancy Rate	75%	30%	42%
Tourism – Average Hotel room rate	\$168.29	\$130.51	\$123.66

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 proposed real estate tax rate for calendar year (CY) 2022, which includes a base rate of \$1.013 plus a \$0.017 stormwater tax, is one of the lowest in the Northern Virginia region. Charts comparing current (CY 2022) tax rates and tax bills for various Northern Virginia jurisdictions can be found later in this section.

FINANCIAL STANDING

Arlington is one of approximately 48 counties in the United States to be awarded a triple Aaa/AAA/AAA credit rating. In May 2021, 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 2023

The following proposed changes for FY 2023 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 2023 proposed budget includes the following:

- A proposed CY 2022 base real estate tax rate of \$1.013 per \$100 of assessed value, no change over the adopted CY 2021 base real estate tax rate.
- In Arlington Economic Development (AED), an increase to user fees for the Lee Arts Center.
- In the Department of Community Planning, Housing, and Development (CPHD), new fees for landscape plans for one-and-two family dwellings and technical corrections to phased development site plan amendments and site plan resubmission fees.
- In CPHD and the Department of Environmental Services (DES), a 4.0 percent inflationary increase to development services fees including site plan fees.
- In the Department of Environmental Services (DES), a decrease in the household solid waste rate from \$318.61 to \$307.89 per year.
- In the Department of Parks and Recreation (DPR), new fees for commemorative tree donations and aquatics camps.
- In DPR, fee adjustments to more accurately reflect costs and DPR fee policy. These changes include fee adjustments for aquatics teams, gymnastics teams, youth sports leagues, and the restructuring of the Field Fund.
- In the Fire Department (FIR), an increase to EMS fees and fees for telemedicine and in-person qualified healthcare practitioner visits related to the Emergency Triage, Treat, and Transport (ET3) program implementation.
- In the Police Department (POL), a new fee for the Photo Speed Program.

Stormwater Fund

- The FY 2023 proposed budget maintains the sanitary district tax for stormwater at \$0.017 per \$100 of assessed value to fund the full cost of operations and planned capital improvements.

Utilities Fund

- The FY 2023 proposed budget includes an overall increase of 2.4 percent to the newly restructured water/sewer rates across all customer classes for the entire fiscal year. For FY 2023, the average single-family household with median usage of 48 TG annually and assumed winter water usage of 11 TG per quarter would see an increase of \$31 per year. Individual residential customer impacts will vary based on their quarterly water consumption and average winter quarter water usage.

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

- The FY 2023 proposed budget funds the Crystal City, Potomac Yard, and Pentagon City TIF area using CY 2011 district assessments as the base year for valuation. Funding in FY 2023 is 25 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 2023 revenue for the TIF is projected to be \$4.6 million.

Columbia Pike Tax Increment Financing (TIF) Fund

- In the FY 2018 adopted budget, the Columbia Pike TIF baseline assessed value was reset by the County Board from CY 2014 to CY 2018. Funding for FY 2023 is expected to total \$1.5 million.

Ballston Quarter Tax Increment Financing (TIF) Fund

- The FY 2023 proposed budget reflects the CY 2022 assessed values in the TIF district compared to the 2015 base year. Funding in an amount up to 65 percent of the incremental real property, sales and use, and meals tax revenues will be transferred to the trustee for the Ballston Quarter Community Development Authority (CDA) to fund the project stabilization fund as part of the Ballston Quarter CDA Series 2016A and Series 2016B bond issuance. Funding for FY 2023 totals \$2.0 million.

Transportation Capital Fund

- The FY 2023 proposed budget maintains the tax rate for the Transportation Capital Fund at \$0.125 for each \$100 of real estate assessed 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 2023 real estate tax revenue for the Transportation Capital Fund is projected to be \$24.7 million in addition to \$9.4 million of Northern Virginia Transportation Authority (NVTA) local share funding.

Special Assessment District Funds

- The Ballston Business Improvement Service District CY 2022 tax rate remains at \$.045 for each \$100 of real estate assessed value, no change from the CY 2021 tax 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 National Landing Business Improvement Service District CY 2022 tax rate remains at \$0.043 for each \$100 of real estate assessed value, no change from the CY 2021 rate. This tax is imposed to fund additional services in the downtown Crystal City, Potomac Yard, and Pentagon City areas. This service district tax rate is in addition to the real estate tax rate.
- The Rosslyn Business Improvement Service District CY 2022 tax rate remains at \$0.078 for each \$100 of real estate assessed value, no change from CY 2021 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.

CPHD Development Fund

- The FY 2023 proposed budget includes a 4.0 percent inflationary increase to all Development Fund fees.

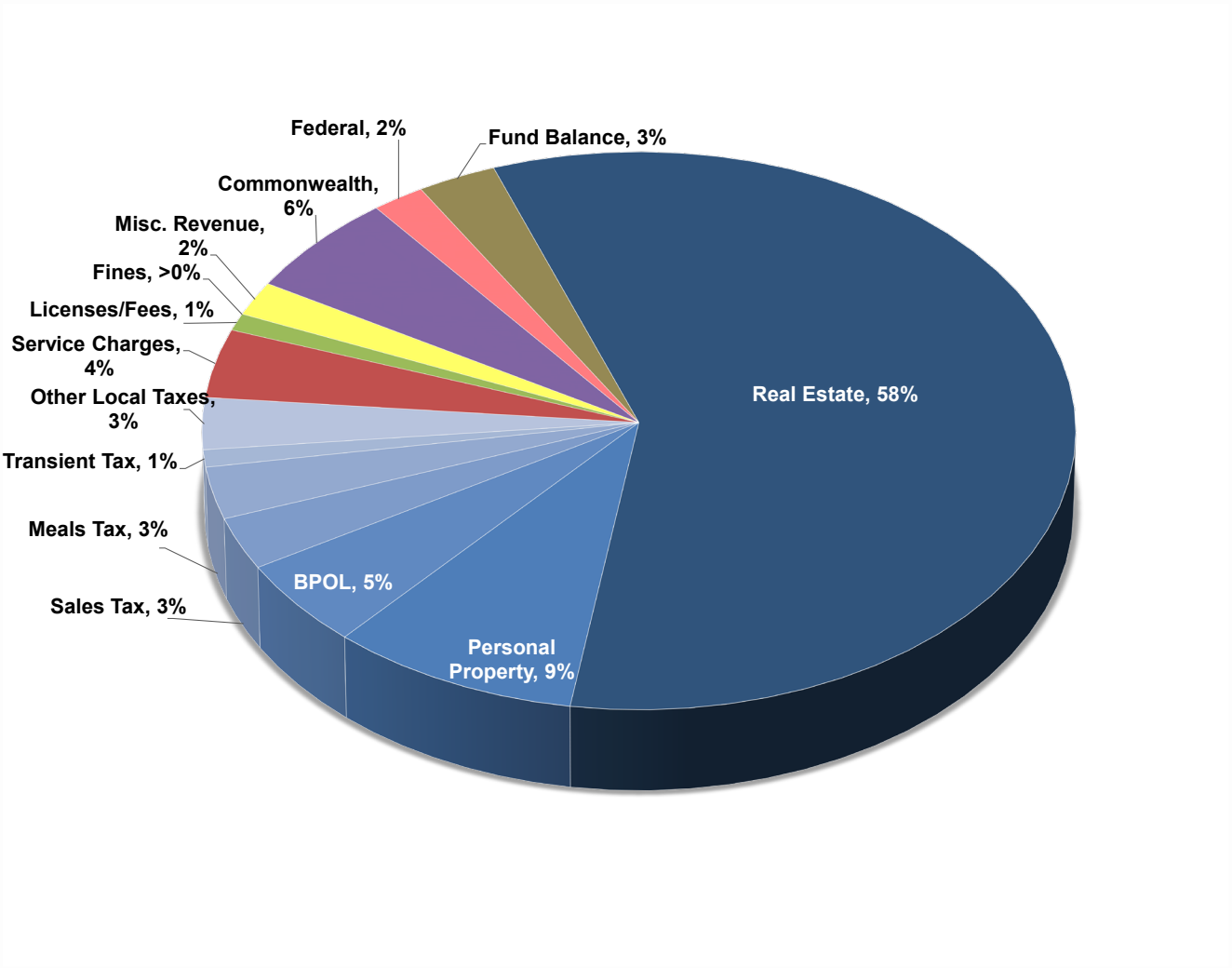
GENERAL FUND REVENUE SUMMARY

The FY 2023 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 total \$1.47 billion, an increase of \$77.1 million (5.5 percent) over the adopted FY 2022 budget. Net of fund balance, General Fund revenues are projected to total \$1.43 billion, an increase of \$63.7 million (4.7 percent).
- Local tax revenues are projected to total \$1,199,781,472, an increase of \$78.3 million (7.0 percent) over the FY 2022 adopted budget.
 - Local taxes represent 84 percent of total General Fund revenue (excluding fund balance).
 - Real estate assessments are up 3.4 percent over last year.
 - The proposed real estate tax rate has not changed compared to the FY 2022 adopted level of \$1.013 per \$100 of assessed value.
- License, Permits, and Fee revenue is projected to total \$13.8 million, a 10.4 percent increase over FY 2022 adopted budget levels. This increase is primarily due to increases in motor vehicle license tag and site plan revenue.
- Fines and parking tickets are estimated to generate \$7.1 million, a 6.2 percent decrease from the FY 2022 adopted budget.
- Interest income is projected to be flat from the \$6.0 million total in the FY 2022 adopted budget.
- Charges for services revenue is projected to total \$65.1 million, an increase of 2.0 percent from FY 2022 adopted budget.
- State revenue is estimated to total \$84.4 million, a 6.6 percent increase from the FY 2022 adopted budget.
- Federal Government revenue is forecast to total \$34.8 million including one-time funding from the ARPA. Excluding the ARPA funding, Federal Government revenue is forecast to total \$18.4 million, a 15.0 percent increase from the FY 2022 adopted budget.
- Previous year fund balance carryover totals \$39.8 million funded by additional revenue identified from previous fiscal years.

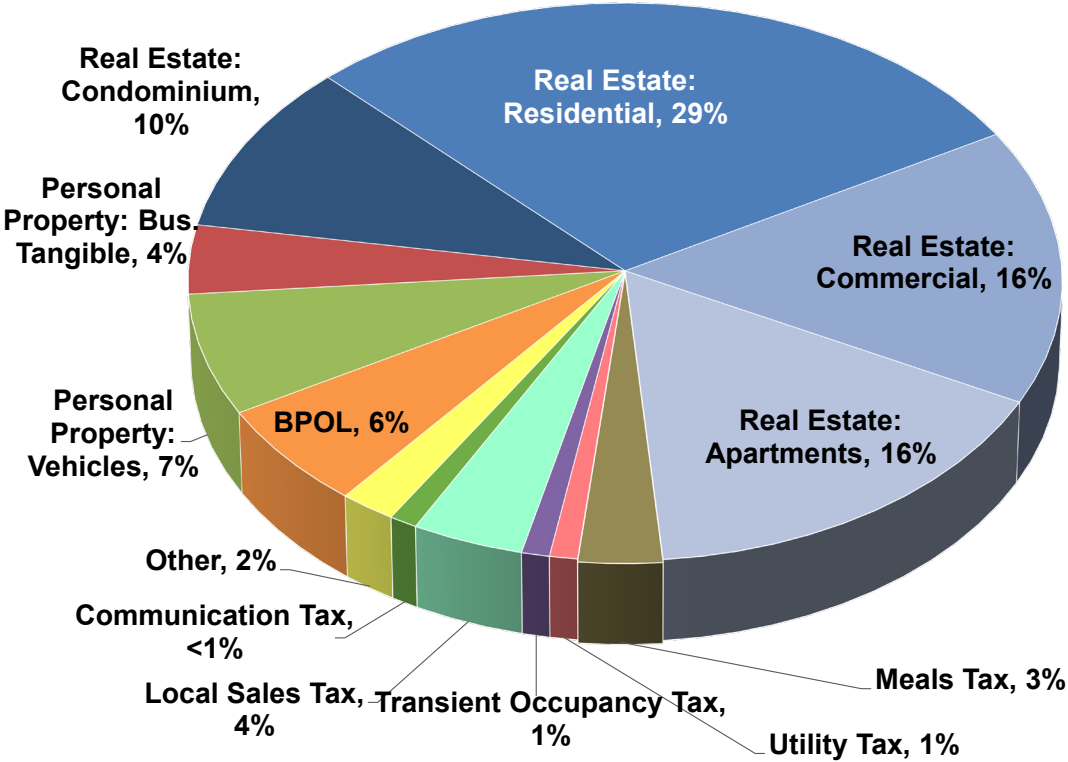
The pie chart on the next page illustrates the major sources of General Fund revenues.

FY 2023 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 2023 revenue projections follow.

FY 2023 Local Taxes



REAL ESTATE TAX

Real estate taxes are the largest source of County revenues, generating \$852.2 million or 58 percent of all revenues for the FY 2023 General Fund budget and 71 percent of all local tax revenues. The FY 2023 General Fund revenues reflect the real estate tax rate of \$1.013 for each \$100 of assessed real property value, no change from CY 2021.

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 2022 assessments reflect modest growth in property values with an overall increase of 3.4 percent over CY 2021 – driven by growth in residential property values partially offset by decreases to office and general commercial property values. New construction in the County contributed to 1.0 percent of the overall property tax growth.

CY 2022 commercial assessments increased 0.6 percent, mainly driven by recoveries in the hotel and apartments sectors. Hotel assessments increased 5.6 percent and apartment assessments increased 5.3 percent overall compared to CY 2021. General commercial (malls, retail stores, gas stations, commercial condos, etc.) and office property values saw decreases in value partially offset by new construction, decreasing 2.8 and 9.6 percent overall, respectively.

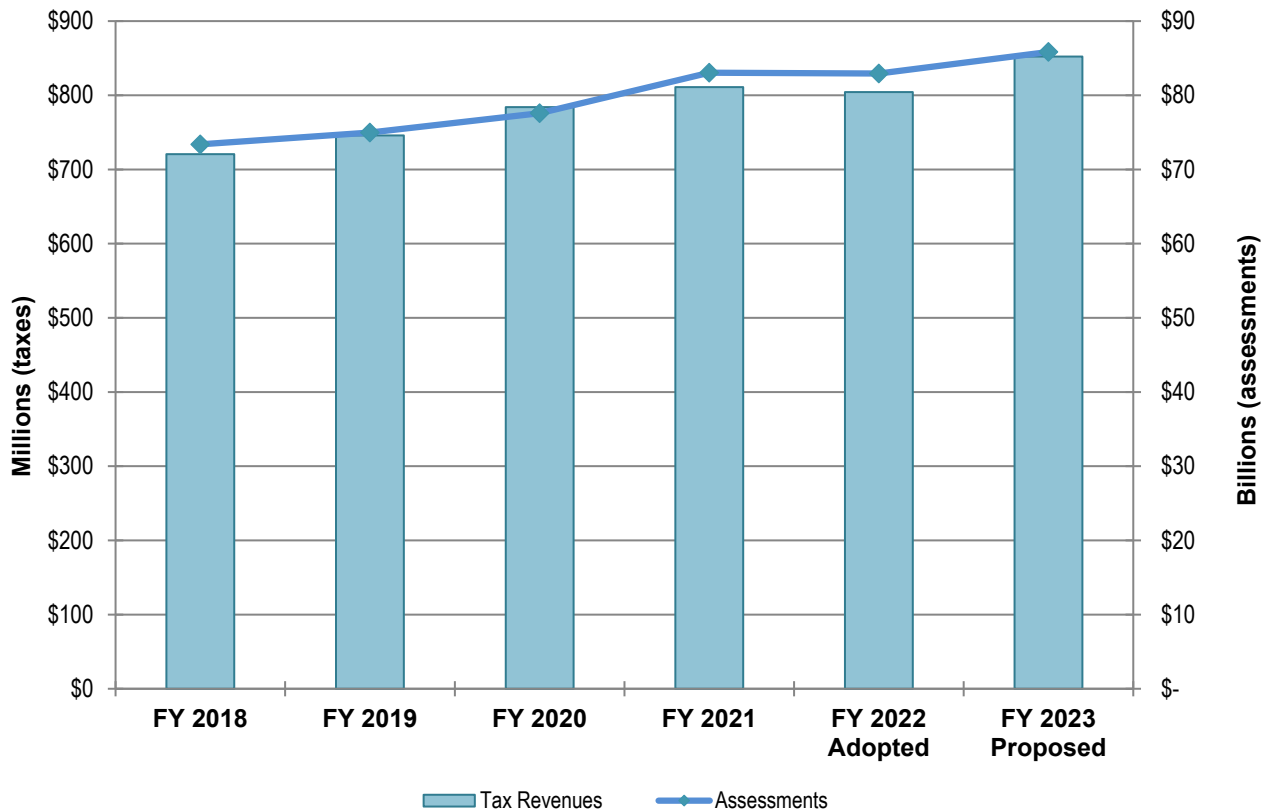
CY 2022 residential assessments increased 5.8 percent in the aggregate. Including new construction, single-family houses (including townhomes) increased 6.8 percent, while condominium assessment totals increased by 2.9 percent. The average value of a single-family property increased by 5.3 percent; from \$724,400 in CY 2021 to \$762,700 in CY 2022. At the existing real estate tax rate of \$1.03 per assessed value, which includes the base rate of \$1.013 plus the \$0.017 sanitary district “stormwater” tax, the average single-family residential tax bill will increase by about \$395, or 5.3 percent, in CY 2022.

**CHANGE IN ASSESSED VALUE OF REAL ESTATE IN ARLINGTON COUNTY
Calendar Year 2021 to Calendar Year 2022**

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

	Single-Family		Apartment	Commercial	Total
	Houses	Condominium			
Percentage of CY 2021 Tax Base	39%	14%	22%	25%	100%
CY 2021 Tax Base	\$32,518	\$11,515	\$18,497	\$20,519	\$83,049
Assessed Value Change	\$1,975	\$332	\$533	(\$902)	\$1,938
CY 2022 Tax Base (Excluding New Growth)	\$34,493	\$11,847	\$19,030	\$19,617	\$84,987
Percent Change	6.1%	2.9%	2.9%	-4.4%	2.3%
New Construction	\$250	-	\$455	\$148	\$853
Percent Change	0.8%	-	2.5%	0.7%	1.0%
CY 2022 With New Construction	\$34,743	\$11,847	\$19,485	\$19,766	\$85,840
Percent Change CY 2021 to CY 2022	6.8%	2.9%	5.3%	-3.7%	3.4%

Real Estate Tax Revenues & Assessment Base



The following table shows the projected General Fund revenue generated by the real estate tax rate of \$1.013 per \$100 of assessed value (which excludes the \$0.017 rate for the stormwater fund) in FY 2023. The FY 2023 real estate tax revenues account for \$13.7 million in anticipated tax refunds (reflecting 1.6 percent of total real estate taxes in line with the trend of actuals) and \$0.7 million in penalty and interest revenue. The \$852.2 million in real estate tax revenue is net of \$4.5 million in tax relief for qualified elderly and disabled taxpayers, \$1.1 million in tax relief for disabled veterans (state exemption effective January 1, 2011), \$4.6 million set aside for the Crystal City Tax Increment Financing (TIF) fund, \$1.5 million set aside for the Columbia Pike TIF fund, and \$1.3 million set aside for the Ballston Quarter TIF. 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 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	% Change '22 to '23
Real Estate Taxes	\$824,264,619	\$817,438,860	\$865,133,110	6%
Additions, Delinquent Penalty & Interest	944,095	725,000	725,000	-
Tax Refunds	(14,091,410)	(13,930,000)	(13,693,785)	-2%
Total	\$811,117,304	\$804,233,860	\$852,164,325	6%

FY 2022 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 2020		\$81,137,153,900					
Net Change in Assessments	2.4%	<u>1,912,000,900</u>					
County Property as of April 2021		83,049,154,800	\$1.013	\$841,287,938	99.8%	\$839,521,233	
PSC Property in Tax Year 2020		\$176,265,400					
PSC Estimated Net Change in Assessments	2.5%	<u>4,432,200</u>					
PSC Property in Tax Year 2021		\$180,697,600	\$1.013	\$1,830,467	100.0%	<u>\$1,830,467</u>	
Total Taxable Base, Fall 2021		\$83,229,852,400				\$841,351,700	
Taxes Due October 5, 2021							\$420,675,850
Less Tax Relief for Elderly and Disabled							(2,184,840)
Less Tax Relief for Disabled Veterans							(515,030)
Less Tax Increment for Crystal City TIF							(2,119,110)
Less Tax Increment for Columbia Pike TIF							(514,440)
Less Tax Increment for Ballston CDA TIF							(598,630)
ESTIMATED REVENUE FOR FY 2022 - FALL 2021							\$414,743,800
County Property as of April 2021		\$83,049,154,800					
Net Change in Assessments	3.4%	<u>2,790,916,100</u>					
County Property as of January 1, 2022		85,840,070,900	\$1.013	\$869,559,920	99.8%	\$867,733,840	
PSC Property in Tax Year 2022 (prior to Fall 2022 adjustment)		\$180,313,600	\$1.013	\$1,826,577	100.0%	<u>\$1,826,577</u>	
Total Taxable Base, Spring 2022		\$86,020,384,500				\$869,560,417	
Taxes Due June 15, 2022							\$434,780,210
Less Tax Relief for Elderly and Disabled							(2,228,540)
Less Tax Relief for Disabled Veterans							(525,330)
Less Tax Increment for Crystal City TIF							(2,159,130)
Less Tax Increment for Columbia Pike TIF							(716,990)
Less Tax Increment for Ballston CDA TIF							(642,840)
ESTIMATED REVENUE FOR FY 2021 - SPRING 2022							\$428,507,380
TOTAL ESTIMATED ASSESSMENT TAX REVENUE FOR FISCAL YEAR 2022							\$843,251,180

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

* The tax rate excludes \$0.017 stormwater tax, \$0.125 commercial transportation tax, and tax rates for other special assessment districts.

FY 2023 PROPOSED - REAL ESTATE TAX REVENUES

Description	Percent Change	Assessed Value	Tax Rate ⁽¹⁾	Tax Levy	Percent Collected	Total for Tax Year	Total for Fiscal Year
REAL ESTATE							
County Property as of CY 2021 Land Book		\$83,049,154,800					
Net Change in Assessments	3.4%	<u>\$2,790,916,100</u>					
County Property as of January 1, 2022		\$85,840,070,900	\$1.013	\$869,559,920	99.8%	\$867,733,840	
PSC Property in Tax Year 2021		\$180,697,600					
PSC Estimated Net Change in Assessments	-0.2%	<u>(\$384,000)</u>					
PSC Property in Tax Year 2022		\$180,313,600	\$1.013	\$1,826,580	100%	<u>\$1,826,580</u>	
Total Taxable Base, Fall 2022						\$869,560,420	
Taxes Due October 5, 2022							\$434,780,210
Less Tax Relief for Elderly and Disabled							(2,228,540)
Less Tax Relief for Disabled Veterans							(525,330)
Less Tax Increment for Crystal City TIF							(2,159,130)
Less Tax Increment for Columbia Pike TIF							(716,990)
Less Tax Increment for Ballston CDA TIF							<u>(642,840)</u>
ESTIMATED REVENUE FOR FY 2022 - FALL 2022							\$428,507,380
County Property as of January 1, 2022		\$85,840,070,900					
Net Change in Assessments	2.0%	<u>\$1,674,141,432</u>					
County Property as of January 1, 2023		\$87,514,212,332	\$1.013	\$886,518,970	99.8%	\$884,657,280	
PSC Property in Tax Year 2022 (prior to Fall 2022 adjustment)		\$180,313,600					
PSC Estimated Net Change in Assessments		<u>\$3,516,661</u>					
PSC Property in Tax Year 2023		\$183,830,261	\$1.013	\$1,862,200	100%	<u>\$1,862,200</u>	
Total Taxable Base, Spring 2023						\$886,519,480	
Taxes Due June 15, 2023							\$443,259,740
Less Tax Relief for Elderly and Disabled							(2,273,110)
Less Tax Relief for Disabled Veterans							(535,840)
Less Tax Increment for Crystal City TIF							(2,441,030)
Less Tax Increment for Columbia Pike TIF							(736,270)
Less Tax Increment for Ballston CDA TIF							<u>(647,760)</u>
ESTIMATED REVENUE FOR FY 2023 - SPRING 2023							\$436,625,730
TOTAL ESTIMATED ASSESSMENT TAX REVENUE FOR FISCAL YEAR 2023						\$865,133,110	

⁽¹⁾ The tax rate is per \$100 of assessed value and excludes the \$0.017 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 nine percent of the General Fund revenues in FY 2023.

It is anticipated that the County’s personal property tax revenues will increase to \$125.5 million in FY 2023. Both motor vehicle property tax and business tangible tax are expected to increase, reflecting increased demand for new and used vehicles and recent actuals.

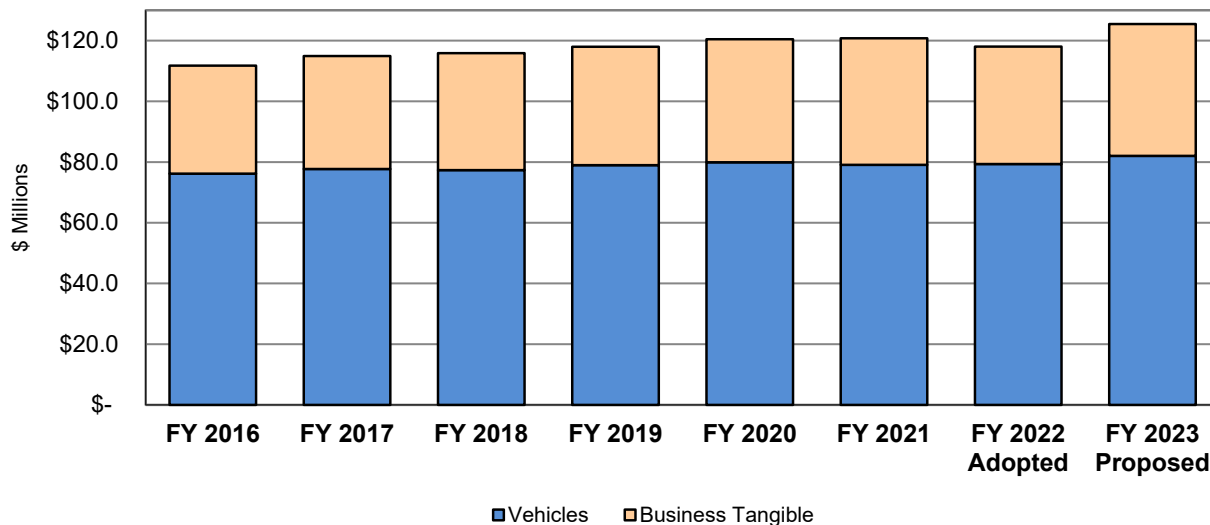
The County bases its vehicle assessments on the National Automobile Dealer’s Association’s (NADA) assessment figures from January. However, the precise value of the assessment base is not known until July when the Commissioner of Revenue completes its primary assessment of vehicles on the tax rolls. Business tangible tax assessments are expected to increase by 12.2 percent in FY 2023.

The personal property tax rate remains unchanged for FY 2023. 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 2021 totaled approximately \$2.4 billion. FY 2023 personal property tax revenue is projected to increase six percent compared to the FY 2022 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 ten 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 2022 estimated average assessed value (average loan value) of vehicles in the County is estimated to be \$10,939, up nine percent from \$10,041 last year. The table shows the ten-year history for average assessed value, tax rate, and average total tax per vehicle.

Calendar Year	Average Assessed Value	Tax Rate	Total Tax
2013	\$8,842	\$5.00	\$442
2014	\$9,284	\$5.00	\$464
2015	\$9,399	\$5.00	\$470
2016	\$9,493	\$5.00	\$475
2017	\$9,682	\$5.00	\$484
2018	\$10,235	\$5.00	\$512
2019	\$9,935	\$5.00	\$497
2020	\$10,488	\$5.00	\$524
2021	\$10,041	\$5.00	\$502
2022 (projected)	\$10,939	\$5.00	\$547

*Does not reflect the State’s rebates per the Personal Property Tax Relief Act or the State’s fixed block grant distribution. The tax rate is per \$100 of assessed value.

	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	% Change '22 to '23
Personal Property Taxes	\$120,777,087	\$118,852,147	\$126,282,147	6%
Penalty & Interest	2,056,061	1,700,000	1,700,000	-
Tax Refunds - Personal Property	(1,852,747)	(2,500,000)	(2,500,000)	-
Total	\$120,980,401	\$118,052,147	\$125,482,147	6%

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 2022, 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 72 percent of the tax liability, with the State block grant funds contributing the remaining 28 percent. However, the exact amount of the CY 2022 subsidy on the portion of conventional fuel value between \$3,001 and \$20,000 will not be known until July 2022, 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 \$3,001 and \$20,000. It is estimated that the average clean fuel vehicle in the County will have an assessed value of roughly \$17,187 in CY 2022. Thus, under the adopted tax relief formula, the owner of an average clean fuel vehicle would have a tax bill of \$355. This CY 2022 bill is \$156 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 2023 proposed budget provides that the owners of qualifying vehicles will receive 50 percent tax relief on the portion of vehicle value between \$3,001 and \$20,000. It is estimated that there are 35 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 taxpayer is negligible. If a qualifying, altered vehicle is valued at \$14,000, then the vehicle owner is estimated to realize a reduction of \$121 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 2023, based on preliminary estimates.

CY 2022 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 28%.

VEHICLE ASSESSMENT	TOTAL TAX	PORTION PAID BY STATE	PORTION PAID BY TAXPAYER	% OF TAX BILL PAID BY TAXPAYER
\$1,000	\$50	\$50	\$0	0%
\$2,000	\$100	\$100	\$0	0%
\$3,000	\$150	\$150	\$0	0%
\$4,000	\$200	\$164	\$36	18%
\$5,000	\$250	\$178	\$72	29%
\$6,000	\$300	\$192	\$108	36%
\$7,000	\$350	\$206	\$144	41%
\$8,000	\$400	\$220	\$180	45%
\$9,000	\$450	\$234	\$216	48%
\$10,000	\$500	\$248	\$252	50%
\$11,000	\$550	\$262	\$288	52%
\$12,000	\$600	\$276	\$324	54%
\$13,000	\$650	\$290	\$360	55%
\$14,000	\$700	\$304	\$396	57%
\$15,000	\$750	\$318	\$432	58%
\$16,000	\$800	\$332	\$468	59%
\$17,000	\$850	\$346	\$504	59%
\$18,000	\$900	\$360	\$540	60%
\$19,000	\$950	\$374	\$576	61%
\$20,000	\$1,000	\$388	\$612	61%
\$21,000	\$1,050	\$388	\$662	63%

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%.

PORTION PAID BY STATE	PORTION PAID BY TAXPAYER	% OF TAX BILL PAID BY TAXPAYER
\$50	\$0	0%
\$100	\$0	0%
\$150	\$0	0%
\$175	\$25	13%
\$200	\$50	20%
\$225	\$75	25%
\$250	\$100	29%
\$275	\$125	31%
\$300	\$150	33%
\$325	\$175	35%
\$350	\$200	36%
\$375	\$225	38%
\$400	\$250	38%
\$425	\$275	39%
\$450	\$300	40%
\$475	\$325	41%
\$500	\$350	41%
\$525	\$375	42%
\$550	\$400	42%
\$575	\$425	43%
\$575	\$475	45%

BUSINESS, PROFESSIONAL, AND OCCUPATIONAL LICENSE (BPOL) TAX

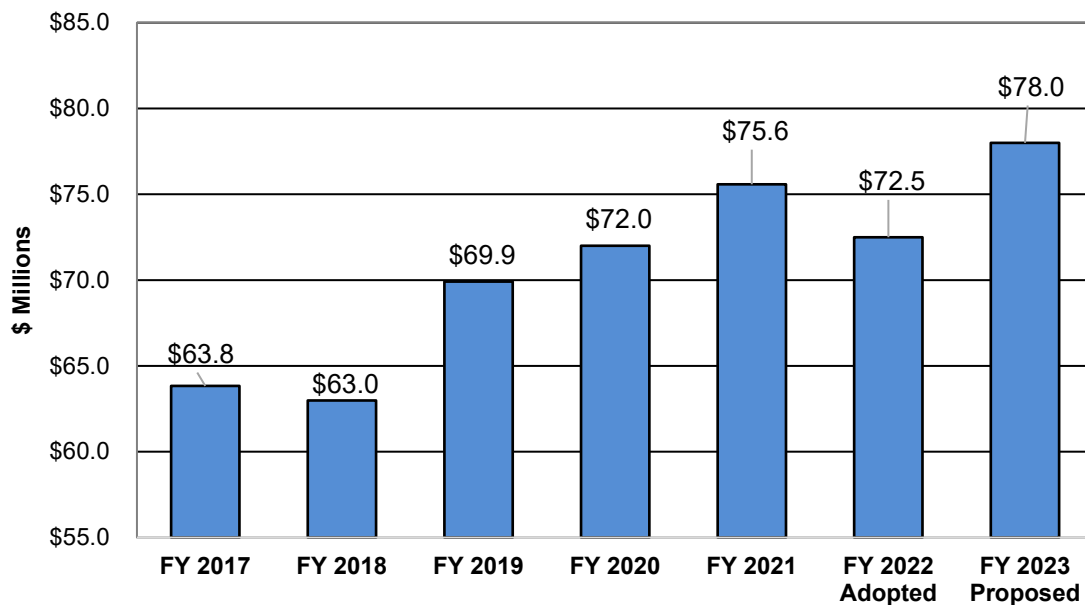
(State Code Section §58.1-3700, et al / County Code Section §11-57 through §11-84)

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 is 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 2023 budget, BPOL revenues are anticipated to increase eight percent due to anticipated growth in revenue as businesses begin to recover from the pandemic.

	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	% Change '22 to '23
BPOL Taxes	\$76,958,248	\$74,880,000	\$79,900,000	7%
Penalty & Interest	765,473	420,000	400,000	-5%
Tax Refunds - BPOL	(2,141,443)	(2,800,000)	(2,300,000)	-18%
Total	\$75,582,278	\$72,500,000	\$78,000,000	8%

Business, Professional, and Occupational License Tax



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. FY 2023 local sales tax revenue is anticipated to increase three percent compared to the FY 2022 adopted budget, reflecting trends in actuals.

	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	% Change '22 to '23
Sales Tax	\$38,944,668	\$43,800,000	\$45,000,000	3%

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 2023 TOT projections reflect occupancy rates and room rates and are projected to increase 65 percent compared to the FY 2022 adopted budget.

In March 2016, the General Assembly voted to allow Arlington County to impose an additional transient occupancy tax of 0.25 percent 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 2016. The revenue from this increment of TOT is deposited into a separate Travel and Tourism Fund; thus, there is no General Fund impact. In the 2018 legislative session, there was a bill passed and signed by the Governor to extend the sunset for this increment of the tax to July 1, 2021. In the 2020 legislative session, a bill was passed and signed by the Governor to remove the sunset date.

	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	% Change '22 to '23
Transient Occupancy Tax	\$5,668,799	\$10,000,000	\$16,500,000	65%

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 2023, meals tax revenue is expected to increase 24 percent compared to the FY 2022 adopted levels.

	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	% Change '22 to '23
Meals Tax	\$26,738,896	\$31,480,525	\$39,000,000	24%

OTHER LOCAL TAXES

The chart below lists other sources of local taxes.

	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	% Change '22 to '23
Car Rental	\$3,355,747	\$4,500,000	\$6,320,000	40%
Bank Stock	3,911,424	4,250,000	4,000,000	-6%
Recordation	9,189,171	6,000,000	7,500,000	25%
Cigarette	1,696,090	2,500,000	2,000,000	-20%
Utility	16,177,644	17,200,000	17,200,000	-
Short-Term Rental	62,577	55,000	55,000	-
Wills & Administration	77,536	60,000	60,000	-
Consumption	750,087	750,000	750,000	-
Communication	5,692,065	6,100,000	5,750,000	-6%
Skill Games Tax	76,320	-	-	-
Total	\$40,988,661	\$41,415,000	\$43,635,000	5%

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 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. In 2020, the General Assembly included peer-to-peer vehicle sharing as part of the car rental tax taxed at the same rate beginning July 1, 2021. FY 2023 car rental tax revenue is expected to increase 40 percent.

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 2023 bank stock tax total revenue is expected to decrease six percent compared to FY 2022 adopted levels.

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. FY 2023 recordation tax revenue is expected to increase by 25 percent over FY 2022 adopted revenue.

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 \$0.40. The State increased cigarette tax from \$0.025 to \$0.20 per pack effective September 1, 2004, to \$0.30 per pack effective July 1, 2005, and most recently to \$0.60 per pack effective July 1, 2020.

In July 2004, the Arlington County Board adopted an ordinance increasing the local cigarette tax commensurate with the State's rate. Beginning July 1, 2005 (FY 2006), the rate was increased to \$0.30 per package of 20 cigarettes. Effective July 1, 2021 (FY 2022), the rate increased to \$0.40 per package of 20 cigarettes (two cents per cigarette). FY 2023 revenues are expected to decrease by 20 percent from FY 2022 adopted levels.

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 flexibility on this local tax revenue.

The current rates for commercial and industrial consumers are \$0.00681 /kWh for electricity and \$0.06848 /CCF for natural gas. Rates were last increased in FY 2019. At these rates, the commercial utility tax is projected to generate \$11.2 million in FY 2023.

A residential utility tax was imposed on consumers of electricity and natural gas in FY 2008. 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 have been excluded from taxation.

The current tax rate for residential consumers for electricity is \$0.0111 /kWh for electricity and \$1.0380 /CCF for natural gas, effectively charging all consumers the maximum \$3 per month per utility. At these rates, the total revenue projected from the residential utility tax in FY 2023 is \$6 million.

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. Total revenues in FY 2023 are not anticipated to change from FY 2022 adopted levels.

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 2023 are expected to remain 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 remain flat in FY 2023 based on recent actuals.

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 in FY 2023 is projected to decrease six percent compared to FY 2022 adopted levels.

Skill Games Tax

(State Code Section §18.2-334.5)

The 2020 General Assembly passed legislation outlawing skill games effective July 1, 2021. However, these electronic betting machines were regulated and taxed for the year prior to the ban to generate revenue during the COVID-19 pandemic.

Plastic Bag Tax

(State Code Section §58.1-1745 / County Code Section §41, et al)

In 2021, the General Assembly passed legislation allowing localities to adopt the tax on disposable plastic bags provided to customers for their purchases which Arlington County adopted effective January 1, 2022. Due to various uncertainties, revenue from the plastic bag tax has not been projected for the proposed budget but any revenues ultimately collected will be used for specified environmentally related purposes.

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 2003, the second year that a revenue sharing agreement was in effect.

Fiscal Year	County's Share	School's Share
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%
2018	53.4%	46.6%
2019	53.4%	46.6%
2020	53.0%	47.0%
2021	53.0%	47.0%
2022	53.0%	47.0%
2023	53.0%	47.0%

*The School's revenue sharing percentage for 2003 – 2005 was 48.6%

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.

The proposed FY 2023 transfer to APS based on the principles of revenue sharing is \$563,897,292 in ongoing revenue – an increase of 7.0 percent over FY 2022. In addition to the transfer from revenue sharing principles, the Schools will receive \$12.1 million in one-time funding. Total proposed School funding for FY 2023 at the current tax rate is \$575,962,369.

The table below lists ongoing and one-time funding totals for the Schools under the principles of revenue sharing in addition to any non-tax funding appropriated by the County Board.

Fiscal Year	Ongoing	One-Time	Total Transfer
2016	\$445,453,293	\$0	\$445,453,293
2017	\$464,510,832	\$2,453,402	\$466,964,234
2018	\$484,178,720	\$6,077,476	\$490,256,196
2019	\$497,604,901	\$3,225,122	\$500,830,023
2020	\$522,426,668	\$9,902,338	\$532,329,006
2021	\$524,631,091	\$0	\$524,631,091
2022 Adopted	\$527,096,320	\$2,817,940	\$529,914,260
2023 Proposed	\$563,897,292	\$12,065,077	\$575,962,369

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 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	% Change '22 to '23
Motor Vehicle License Fees	\$5,651,790	\$5,500,000	\$5,880,000	7%
Highway Permits	3,144,517	2,090,125	3,120,000	49%
Site Plan Fees	1,802,305	1,018,979	1,263,431	24%
Right-of-Way Fees	1,096,864	1,700,000	1,700,000	-
Other	1,306,608	2,232,420	1,882,937	-16%
Total	\$13,002,084	\$12,541,524	\$13,846,368	10%

Motor Vehicle License Fees

The annual motor vehicle license fee increased \$8 to \$33 per vehicle in FY 2011. The motor vehicle license fee revenue is expected to increase by seven percent in FY 2023 to \$5.9 million.

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 2023, this revenue stream is expected to increase by 49 percent over the FY 2022 adopted budget levels.

Site Plan Fees

Site plan fee revenue is anticipated to be \$1.3 million in FY 2023, a 24 percent increase over the FY 2022 adopted budget. Projected growth is primarily due to higher than forecasted demand for residential developments.

Right-of-Way Fees

Revenues from right-of-way fees are based on the FY 2022 rate imposed by the State at \$1.60 line/month (FY 2023 rate is not yet available). This fee covers the use of highway and street right-of-way by certified providers of telecommunication services and is charged to the ultimate end user. For FY 2023, revenues are projected to be flat over FY 2022 adopted budget levels.

Other

Other license, permit, and fee revenue comes from rezoning permits, fire system fees, childcare permits, and other miscellaneous use permits and fees. In FY 2023, "other" revenues are forecast to decrease 16 percent driven primarily by a decrease in alarm system registration fees.

FINES, INTEREST, RENTS

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

	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	% Change '22 to '23
Fines/Tickets	\$5,484,418	\$7,559,368	\$7,092,144	-6%
Interest	1,439,984	6,000,000	6,000,000	-
Rent & Other Revenue	4,959,052	24,845,372	6,904,257	-72%
Paid Parking	1,009,145	1,033,040	1,028,727	-
Total	\$12,892,599	\$39,437,780	\$21,025,128	-47%

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 2023, this category is projected to decrease six percent over FY 2022 adopted levels.

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.

Rent & Other Revenues

Rentals, sales of surplus property, and lease agreements – including the ground lease rent for land under 2100, 2110, and 2150 Clarendon Boulevard – are included in this revenue category. The County receives payments from JBG Smith (formerly Vornado) for this land and shares in the net profit on the buildings’ operations. In FY 2023, revenues are expected to decrease because the FY 2022 budget included \$18 million of one-time revenue from the renegotiation of County leases.

Paid Parking

This revenue is generated by the monthly parking charges in various government buildings. FY 2023 revenue is projected to decrease slightly over FY 2022 adopted levels.

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 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	% Change '22 to '23
Refuse/Recycling Fee	\$10,632,014	\$10,577,852	\$10,222,152	-3%
Parking Meters	6,971,434	10,073,400	10,873,649	8%
Recreation Fees	2,902,489	10,914,581	12,117,747	11%
Ambulance Service Fees	3,083,306	4,382,500	5,892,000	34%
Arlington Transit / Commuter Store	3,136,707	5,928,337	4,780,749	-19%
Indirect Administrative Charges	6,211,462	5,954,051	7,168,562	20%
Mental Health Charges	2,988,874	3,113,142	3,231,225	4%
Falls Church Reimbursement	3,450,725	3,761,149	3,714,200	-1%
Other	6,762,213	9,090,315	7,089,811	-22%
Total	\$46,139,224	\$63,795,327	\$65,090,095	2%

Refuse/Recycling Fee

For FY 2023, revenues for residential collection, disposal, and recycling is expected to decrease by three percent based on a decreased rate from \$318.61 to \$307.89 annually.

The County's policy for the refuse rate is recovery of 100 percent of disposal and collection costs, which includes refuse, recycling, and food scraps 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 is expected to increase eight percent for FY 2023 based on trends in actual receipts.

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. Recreation fees are expected to increase 11 percent in FY 2023.

Ambulance Service Fees

Ambulance service fee revenue is expected to increase 34 percent in FY 2023 due to the increase in EMS and Emergency Triage, Treat, and Transport (ET3) fees.

Arlington Transit / Commuter Store

Arlington Transit / Commuter Store revenue includes ART bus fares and business contributions for transportation demand management (TDM) programs. FY 2023 revenues are projected to decrease 19 percent over FY 2022 adopted levels as ridership levels have remained lower than expected during the pandemic.

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. In FY 2023, indirect administrative charges are increasing 20 percent due to rising costs and a recent study of indirect cost allocations.

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 2023, mental health service charges are increasing four percent based on recent actuals.

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 following table 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 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	% Change '22 to '23
Circuit Court	\$45,997	\$42,208	\$50,666	20%
Clerk of the Circuit Court	136,943	133,462	141,427	6%
Community Corrections	14,615	13,992	15,077	8%
General District Court	8,500	8,495	8,484	-
Magistrate	809	1,489	1,723	16%
Juvenile and Domestic Relations Court	336,879	298,129	274,267	-8%
Commonwealth's Attorney	159,836	209,648	215,947	3%
Sheriff	291,200	327,871	334,852	2%
Fire	2,608,938	2,596,674	2,585,531	-
Emergency Communications Center	(158,695)	120,622	78,142	-35%
Department of Management and Finance	5,703	8,559	8,084	-6%
Total	\$3,450,725	\$3,761,149	\$3,714,200	-1%

Other

In the "Other" category, revenue decreases are primarily driven by reclassifications.

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 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	% Change '22 to '23
Highway Aid	\$20,019,055	\$20,017,012	\$20,343,890	2%
Law Enforcement Aid	6,839,219	6,839,220	7,181,181	5%
Health Reimbursement	3,778,960	3,382,191	3,583,879	6%
Social Services	4,766,417	3,996,385	3,910,977	-2%
Mental Health/ Intellectual Disability	8,655,228	9,425,731	12,903,076	37%
Sheriff / Detention	8,370,893	8,180,607	9,129,348	12%
Prisoner Expense Reimbursement	556,559	1,250,000	800,000	-36%
Commuter Assistance	6,295,508	6,041,067	6,043,367	-
Comprehensive Services Act	916,865	1,257,808	1,319,396	5%
Other	20,248,221	18,838,740	19,233,161	2%
Total	\$80,446,925	\$79,228,761	\$84,448,275	7%

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 2023 budget, highway aid is projected to increase two percent based on an anticipated increase in the reimbursement rate from the state.

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 2023 budget, the County is projecting law enforcement aid at \$7.2 million based on actual reimbursements received.

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.

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.

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.

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. Compensation Board revenue is expected to increase based on actual reimbursements received.

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 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	% Change '22 to '23
WIA / JTPA	\$3,709,032	\$491,463	\$788,289	60%
Mental Health	2,106,511	1,521,781	1,550,281	2%
Social Services	9,920,681	10,940,963	11,002,005	1%
Substance Abuse	840,865	811,541	831,541	2%
Other	36,533,464	25,229,156	20,653,175	-18%
Total	\$53,110,553	\$38,994,904	\$34,825,291	-11%

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.

Mental Health

Federal pass-through revenue (i.e., federal grants to the state) from the Department of Behavioral Health and Developmental 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 General Fund federal funds—accounting for approximately \$11.0 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.

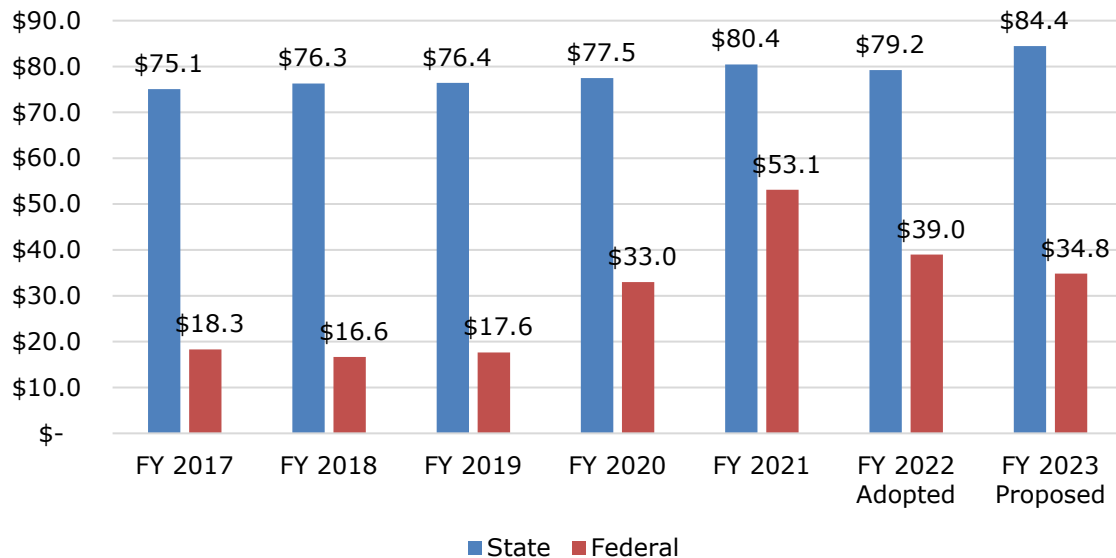
Substance Abuse

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 2023, substance abuse funding is two percent above FY 2022 adopted levels.

Other

The remaining federal revenue includes grant funding through the Older Americans Act (OAA), emergency management grants, prisoner reimbursements, and other miscellaneous grant and the reduction of funding in FY 2023 from the one-time allocation of American Rescue Plan Act monies in FY 2022.

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. The “Other” category includes 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, and loan repayments from Signature Theater.

	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	% Change '22 to '23
Sale of Land and Buildings	\$8,199,285	\$15,000	\$15,000	-
Affordable Housing Investment Fund	29,191,575	-	-	-
Gifts & Donations	40,129	5,000	5,000	-
Treasurer's Returned Checks	20,410	30,000	30,000	-
Other	4,034,930	2,129,733	2,218,704	4%
Total	\$41,486,329	\$2,179,733	\$2,268,704	4%

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 2023 proposed budget includes \$39,823,985 in carryover funds, funded by a combination of additional revenue and/or expense savings identified from the current and previous fiscal years.

	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	% Change '22 to '23
Transfers	\$8,905,472	\$8,910,912	\$8,971,975	1%
Prior Year Adjusted Balance	133,622,957	26,408,218	39,823,985	51%
Total	\$142,528,429	\$35,319,130	\$48,795,960	38%

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 2021 (actual), 2022 (adopted), and 2023 (proposed).

General Fund Revenues	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	% Change '22 to '23
Real Estate Tax	\$811,117,304	\$804,233,860	\$852,164,325	6%
Personal Property Tax	120,980,401	118,052,147	125,482,147	6%
BPOL Tax	75,582,278	72,500,000	78,000,000	8%
Local Sales Tax	38,944,668	43,800,000	45,000,000	3%
Recordation Tax	9,189,171	6,000,000	7,500,000	25%
Transient Occupancy Tax	5,668,799	10,000,000	16,500,000	65%
Cigarette Tax	1,696,090	2,500,000	2,000,000	-20%
Meals Tax	26,738,896	31,480,525	39,000,000	24%
Utility Tax	16,177,644	17,200,000	17,200,000	-
Communications Tax	5,692,065	6,100,000	5,750,000	-6%
Other Taxes	8,233,691	9,615,000	11,185,000	16%
Total Local Taxes	1,120,021,007	1,121,481,532	1,199,781,472	7%
Licenses, Permits & Fees	13,002,084	12,541,524	13,846,368	10%
Fines, Interest, Rents	12,892,599	39,437,780	21,025,128	-47%
Charges for Services	46,139,224	63,795,327	65,090,095	2%
Commonwealth	80,446,925	79,228,761	84,448,275	7%
Federal Government	53,110,553	38,994,904	34,825,291	-11%
Miscellaneous Revenue	41,486,329	2,179,733	2,268,704	4%
Transfer	8,905,472	8,910,912	8,971,975	1%
Total Non-Tax Revenue	255,983,186	245,088,941	230,475,836	-6%
TOTAL (excluding prior year balance)	1,376,004,193	1,366,570,473	1,430,257,308	5%
Prior Year Adjusted Balance	133,622,957	26,408,218	39,823,985	51%
Total (including Prior Year Balance)	\$1,509,627,150	\$1,392,978,691	\$1,470,081,293	6%

BALLSTON QUARTER TAX INCREMENT FINANCING FUND (Fund 201)

In July 2016, the County Board approved the Ballston Quarter Community Development Authority (CDA), the first CDA to be created in Arlington. Creation of the CDA gives the County a financing mechanism to fund certain public infrastructure costs associated with the Ballston Quarter public-private redevelopment. To fund the bonds issued for public infrastructure improvements, the Ballston Quarter Development and Financing Agreement created the Ballston Quarter Tax Increment Financing (TIF) district, which dedicates funding in an amount up to 65 percent of the incremental real property, sales and use, and meals tax revenues generated within the TIF district boundaries with a base year of 2015. The baseline CY 2015 TIF values are: Real estate tax of \$158,050,200; sales tax of \$55,241,900; and meals of \$14,366,400.

The FY 2023 proposed budget reflects the CY 2022 assessed values in the TIF district. Because TIF revenues are based on the incremental growth over the base year, revenues grow more quickly than assessments. FY 2023 real estate revenue is expected to decrease as businesses continue to recover from COVID-19 closures and slowdowns. Funds will be transferred to the trustee for the Ballston Quarter CDA to fund the project stabilization fund as part of the Ballston Quarter CDA Series 2016A and Series 2016 B bond issuance.

	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	% Change '22 to '23
Real Estate Tax	\$1,274,815	\$1,408,690	\$1,290,600	-8%
Local Sales Tax	-	-	50,444	-
Meals Tax	107,728	519,475	698,075	34%
Miscellaneous Revenue	919,678	-	-	-
Total	\$2,302,221	\$1,928,165	\$2,039,119	6%

TRAVEL AND TOURISM PROMOTION FUND (Fund 202)

Arlington County's enabling legislation to levy an additional Transient Occupancy Tax add-on (0.25 percent) to support this fund was reinstated by the Virginia General Assembly for the FY 2017 budget year with a sunset effective June 30, 2018. In the 2018 legislative session, there was a bill passed and signed by the Governor to extend this sunset to July 1, 2021. In the 2020 legislative session, a bill was passed and signed by the Governor to remove the sunset date. Funds are used to market and promote tourism in Arlington County.

	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	% Change '22 to '23
Transient Occupancy Tax	\$282,656	\$500,000	\$825,000	65%
Miscellaneous Revenue	20,000	-	1,300,000	-
Transfer In	246,700	597,884	378,033	-37%
Total	\$549,356	\$1,097,884	\$2,503,033	128%

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 2022 proposed real estate tax rate is \$0.045 for each \$100 of assessed value, no change from the CY 2021 rate.
- ↓ BID expenditures and revenues decrease by three percent due to lower assessments.

	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	% Change '22 to '23
Service District Revenue	\$1,560,179	\$1,471,612	\$1,431,745	-3%

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 2022 proposed real estate tax rate is \$0.078 for each \$100 of assessed value, no change from the CY 2021 rate.
- ↑ BID expenditures and revenues increase by three percent due to higher assessments.

	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	% Change '22 to '23
Service District Revenue	\$3,975,670	\$4,208,809	\$4,352,535	3%

NATIONAL LANDING 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 National Landing 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. In September 2019, the County Board passed an ordinance to expand the boundaries of the BID to include an additional 80 parcels from the Pentagon City and Potomac Yard submarkets. In April 2020, the County Board passed an ordinance to change the name from the Crystal City BID to the National Landing BID.

- The CY 2022 proposed real estate tax rate is \$0.043 for each \$100 of assessed value, no change from the CY 2021 tax rate.
- ↓ BID expenditures and revenues decrease by less than one percent due to lower assessments.

	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	% Change '22 to '23
Service District Revenue	\$4,386,978	\$4,570,394	\$4,566,084	-

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 2023 revenue is expected to be flat over last year.

	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	% Change '22 to '23
CDBG	\$4,185,605	\$1,573,025	\$1,573,025	-
Federal Rental Rehab	602,082	1,227,211	1,227,211	-
Transfer in from General Fund	-	-	-	-
Miscellaneous Revenue	2,800,105	-	-	-
Total	\$7,587,792	\$2,800,236	\$2,800,236	-

HOUSING CHOICE VOUCHER 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 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	% Change '22 to '23
Housing Assistance	\$19,407,601	\$19,418,127	\$20,982,648	8%
Administrative Fees	1,449,538	1,664,763	1,798,601	8%
Interest	7,960	6,500	8,500	31%
HOPWA Grant	104,965	95,477	108,712	14%
Miscellaneous	31,573	20,000	20,000	-
Total	\$21,001,637	\$21,204,867	\$22,918,461	8%

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. The revenue in the table on the following page includes both current funding from the total transfer from the County's General Fund to PAYG capital and revenue that has been carried over as fund balance and not received as new funding. Refer to the PAYG section of the budget for more details on the funding sources supporting the County's PAYG capital plan.

	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	% Change '22 to '23
Developer Contributions	\$3,494,321	-	-	-
Miscellaneous Revenue	1,630,524	-	-	-
Cable TV	951,678	-	-	-
State Grant - Misc.	1,322,068	-	-	-
Federal Revenue - Misc.	332,599	-	-	-
Bond Premium	46,628,126	-	\$12,650,902	-
Proceeds from Bond Sales	17,065,000	-	-	-
Transfer In	9,299,317	\$5,925,133	8,550,000	44%
Proceeds from Lease Purchase	-	-	17,548,000	-
Fund Balance Previous Year	-	10,474,715	-	-
Total	\$80,723,633	\$16,399,848	\$38,748,902	136%

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 (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 of assessed value and then for CY 2021, this tax was increased to \$0.017 per \$100 of assessed value.

This \$0.017 tax is included in the semi-annual real estate bills and, when combined with the current base real estate rate of \$1.013, brings the total blended real estate rate to \$1.030 per \$100 of assessed real property value. The anticipated \$15.9 million in FY 2023 revenue will fully fund the planned operations, debt service, and stormwater infrastructure investments for the stormwater capital program.

	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	% Change '22 to '23
Sanitary District Tax	\$12,126,026	\$13,746,952	\$14,557,128	6%
Fines	24,648	-	-	-
Permit Fees	1,467,643	1,318,750	1,371,500	4%
Misc. Revenue	2,579,168	-	-	-
Total	\$16,197,485	\$15,065,702	\$15,928,628	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 2023 proposed budget, revenue for the transportation capital fund is projected at \$34.2 million, with the tax rate remaining at \$0.125 and commercial property assessments decreasing.

	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	% Change '22 to '23
Commercial Real Estate Tax	\$25,173,490	\$24,882,492	\$24,657,374	-1%
NVTA Local Share	8,193,088	9,081,345	9,578,493	5%
NVTA Regional Share	3,804,103	-	-	-
State Aid	2,286,343	-	-	-
State Transportation Grants	15,408	-	-	-
Federal Transportation Grants	2,305,768	-	-	-
Miscellaneous	854,739	-	-	-
Total	\$42,632,939	\$33,963,837	\$34,235,867	1%

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 proposed CY 2022 base real estate tax rate is \$1.013 for each \$100 of assessed property value. The FY 2023 proposed budget maintains the increment of the tax allocated to the TIF at 25 percent of the projected tax revenue generated from the incremental assessment growth between January 2011 and January 2022 in the Crystal City TIF area at the proposed CY 2022 tax rate. Total assessed value in the Crystal City TIF district increased by 0.3 percent from CY 2021 to CY 2022. Because TIF revenues are based on the incremental growth over the base year, revenues change more quickly than assessments.

	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	% Change '22 to '23
Real Estate	\$4,793,837	\$4,303,230	\$4,600,160	7%
NVTA Regional Share	586,205	-	-	-
Federal Grants	362,611	-	-	-
Total	\$5,742,653	\$4,303,230	\$4,600,160	7%

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 a County Board determined calendar. 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. In the adopted FY 2018 budget, the County Board adjusted the TIF’s baseline from the CY 2014 to the CY 2018 assessed value. The County Board has allocated 25 percent of the incremental tax revenue above the base year be deposited into the Columbia Pike TIF Fund.

In FY 2023, funding for the district is \$1.5 million based on a 4.6 percent increase in the real estate tax assessments in the TIF area. Because TIF revenues are based on the incremental growth over the base year, revenues change more quickly than assessments.

	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	% Change '22 to '23
Real Estate Tax Total	\$962,830	\$627,960	\$1,453,260	131%

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 FY 2023 proposed budget includes an overall increase of 2.4 percent to the newly restructured water/sewer rates across all customer classes for the entire fiscal year. At the new rates, the average single-family house will pay \$31 more per year for water and sewer service based on an estimated household consumption of 48,000 gallons of water per year and assumed winter water usage of 11 TG per quarter. Individual residential customer impacts will vary based on their quarterly water consumptions and average winter quarter usage.

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 2023 proposed budget, Utilities Fund revenues are projected to total \$108.1 million.

	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	% Change '22 to '23
Interest	\$10,216	\$75,000	\$75,000	-
Hazardous Household Material Fee	5,947	8,000	8,000	-
Utility Marking Fee	268,897	215,000	215,000	-
Water Sewer Service	92,364,661	99,785,186	101,912,764	2%
Water Service Connection Fees	1,033,246	1,525,000	1,525,000	-
Sewage Treatment	4,355,860	4,105,200	4,105,200	-
Flow Test Fees	300	20,200	20,200	-
Miscellaneous Revenue	572,958	305,170	247,640	-19%
Total	\$98,612,085	\$106,038,756	\$108,108,804	2%

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 maintenance capital costs at the Water Pollution Control Plant.

	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	% Change '22 to '23
Interest	\$68,914	\$350,000	\$350,000	-
Water / Sewer Hook-up	3,413,611	6,900,000	6,900,000	-
Sewage Treatment Charges	732,920	3,267,000	4,365,000	34%
Miscellaneous	8,778	-	-	-
Transfer In	12,155,000	15,548,000	15,395,000	-1%
Total	\$16,379,223	\$26,065,000	\$27,010,000	4%

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 graduated hourly rate also applies on the weekends. The five-day monthly rate is \$105 and the maximum daily rate is \$10.

	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	% Change '22 to '23
Parking Revenue	\$1,522,271	\$3,070,350	\$3,374,495	10%
Miscellaneous	(9,978)	-	-	-
Fund Balance Previous Year	-	277,533	411,468	48%
Total	\$1,512,293	\$3,347,883	\$3,785,963	13%

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 2023 fees are projected to increase based growing project volumes and a 4.0 inflationary increase to all Development Fund fees.

	FY 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	% Change '22 to '23
Building Permits	\$9,390,179	\$11,417,889	\$12,939,360	13%
Electrical Permits	1,837,668	2,421,206	2,743,840	13%
Plumbing Permits	1,408,774	1,771,303	2,007,335	13%
Mechanical Permits	2,521,439	1,002,625	1,136,228	13%
Occupancy Permits	653,354	851,648	965,133	13%
Elevator Certificate Fees	1,307,925	1,136,308	1,287,725	13%
Plan Review - Walk Throughs	713,438	1,051,611	1,191,741	13%
Other Revenue	461,436	261,757	296,638	13%
Total	\$18,294,213	\$19,914,347	\$22,568,000	13%

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 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	% Change '22 to '23
Sales of Surplus Equipment	\$2,520,697	\$300,000	\$300,000	-
Services from Other Agencies	18,413,601	17,829,353	18,820,801	6%
Miscellaneous Revenue	1,652,861	3,473,571	2,763,294	-20%
Transfer In	494,796	276,000	275,025	-
Total	\$23,081,955	\$21,878,924	\$22,159,120	1%

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 2021 Actual	FY 2022 Adopted	FY 2023 Proposed	% Change '22 to '23
Services to Agencies	\$2,157,350	\$1,855,000	\$1,698,618	-8%
Transfer In	246,382	254,979	262,658	3%
Total	\$2,403,732	\$2,109,979	\$1,961,276	-7%

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 proposed tax rate of \$1.030 per \$100 of assessed value, which includes the base rate of \$1.013 plus the \$0.017 for stormwater management, the real estate tax bill for the average residential home will increase \$395, or 5.3 percent, in CY 2022. The average assessment for a single-family home increased 5.3 percent, from \$724,400 in CY 2021 to \$762,700 in CY 2022.

REAL ESTATE TAX PAYMENT Average Single Family Home

Calendar Year	Average Assessed Value	Tax Rate	Tax Payment	Tax Payment Increase
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
2017	\$617,200	\$1.006	\$6,209	\$228
2018	\$640,900	\$1.006	\$6,447	\$238
2019	\$658,600	\$1.026	\$6,757	\$310
2020	\$686,300	\$1.026	\$7,041	\$284
2021	\$724,400	\$1.030	\$7,461	\$420
2022 Proposed	\$762,700	\$1.030	\$7,856	\$395

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
2013	\$8,842	\$5.00	\$884
2014	\$9,284	\$5.00	\$928
2015	\$9,399	\$5.00	\$940
2016	\$9,493	\$5.00	\$949
2017	\$9,682	\$5.00	\$968
2018	\$10,235	\$5.00	\$1,024
2019	\$9,935	\$5.00	\$994
2020	\$10,488	\$5.00	\$1,049
2021	\$10,041	\$5.00	\$1,004
2022 Proposed	\$10,939	\$5.00	\$1,094

*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 decreases from \$318.61 to \$307.89. This rate achieves the County's objective of 100 percent recovery of household refuse and food scraps collection, disposal and recycling costs, leaf collection costs and overtime costs associated with brush and metal collection.

Fiscal Year	Refuse/ Recycling Fee
2014	\$293.76
2015*	\$271.04
2016	\$271.04
2017	\$307.28
2018	\$314.16
2019	\$316.16
2020	\$306.00
2021	\$319.03
2022	\$318.61
2023 Proposed	\$307.89

*Reflects revised rate adopted in July 2014.

Water/Sewer Service Fees

For FY 2023, the newly restructured FY 2023 proposed water and sewer rates represent an overall increase of 2.4 percent across all customer classes for the entire fiscal year which is estimated to increase the average residential cost by \$31 or four percent (based on the revised average cost calculated for FY 2022).

Fiscal Year	Water/Sewer Service Rate*	Average Annual Residential Cost
2014	\$12.61	\$605.28
2015	\$13.04	\$625.92
2016	\$13.27	\$636.96
2017	\$13.27	\$636.96
2018	\$13.62	\$653.76
2019	\$13.62	\$653.76
2020	\$13.80	\$662.40
2021	\$14.20	\$681.60
2022	\$14.35	\$711.00***
2023 Proposed	variable**	\$742.00

*Per thousand gallons; median usage equals 48,000 gallons per year.

**Rate structure changed beginning January 1, 2022. Rates differ among customer classes and based on individual usage.

***Average annual residential cost for CY 2021 recalculated after FY 2022 budget was adopted.

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 2019 through CY 2022. Due primarily to the real estate and personal property assessment increases, the average tax and fee burden on County households is expected to increase five percent over CY 2021.

	CY 2019	CY 2020	CY 2021	CY 2022	% Change '21 to '22
Real Estate Tax (excludes sanitary district tax)	\$6,672	\$6,952	\$7,338	\$7,726	5%
Sanitary District Tax	86	89	123	130	5%
Personal Property*	994	1,049	1,004	1,094	9%
Vehicle License Fee*	66	66	66	66	-
Refuse Fee**	306	319	319	308	-3%
Water / Sewer Service**	662	682	711	742	4%
Residential Utility Tax**	72	72	72	72	-
Total	\$8,858	\$9,229	\$9,633	\$10,138	5%

*Assumes two conventional vehicles per household, the approximate average number of vehicles owned per Arlington household. The personal property tax figures do not reflect the PPTRA subsidy for personal property tax relief. For CY 2022, it is projected that 28% 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 48 thousand gallons of water consumption, a revision in FY 2022 of average usage. Historical costs also reflects this assumption. 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 2021 rates and assessments.

**Calendar Year 2021 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	\$724,400	\$615,858	\$607,752	\$896,850	\$541,554	\$408,862	\$555,300
Estimated Taxes							
Real Estate ¹	\$7,461	\$6,836	\$7,132	\$11,838	\$5,822	\$4,896	\$5,442
Personal Property ²	1,004	1,070	918	1,004	830	744	844
Residential Consumer Utility ³	72	72	96	120	54	72	65
Subtotal	\$8,537	\$7,978	\$8,146	\$12,962	\$6,706	\$5,712	\$6,351
Estimated Fees							
Water/Sewer ⁴	\$668	\$846	\$657	\$673	\$725	\$632	\$676
Solid-Waste/Recycling ⁵	319	484	400	n/a	n/a	401	401
Decal Fee ²	66	-	66	66	66	66	50
TOTAL	\$9,590	\$9,308	\$9,269	\$13,701	\$7,497	\$6,811	\$7,478
Amount more (less) than Arlington		(\$281)	(\$321)	\$4,111	(\$2,093)	(\$2,779)	(\$2,112)
Percent more or less than Arlington		-2.9%	-3.3%	42.9%	-21.8%	-29.0%	-22.0%

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 \$10,041. 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 48,000 gallons of water per year. Estimates are based on adopted FY 2022 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 2020			TAX YEAR 2021			CHANGE FROM 2020 TO 2021			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	\$1.0260	\$686,300	\$7,041	\$1.0300	\$724,400	\$7,461	\$0.004	\$38,100	\$420	0.4%	5.6%	6.0%
Alexandria	\$1.1300	\$582,636	\$6,584	\$1.1100	\$615,858	\$6,836	(\$0.020)	\$33,222	\$252	-1.8%	5.7%	3.8%
City of Fairfax ³	\$1.0750	\$522,243	\$5,614	\$1.0750	\$541,554	\$5,822	\$0.000	\$19,311	\$208	0.0%	3.7%	3.7%
City of Falls Church ⁴	\$1.3550	\$759,500	\$10,291	\$1.3200	\$896,850	\$11,838	(\$0.035)	\$137,350	\$1,547	-2.6%	18.1%	15.0%
Fairfax County ⁵	\$1.1835	\$580,272	\$6,868	\$1.1735	\$607,752	\$7,132	(\$0.010)	\$27,480	\$264	-0.8%	4.7%	3.8%
Loudoun County	\$1.0350	\$516,600	\$5,347	\$0.9800	\$555,300	\$5,442	(\$0.055)	\$38,700	\$95	-5.3%	7.5%	1.8%
Prince William Co. ⁶	\$1.2075	\$383,520	\$4,631	\$1.1975	\$408,862	\$4,896	(\$0.010)	\$25,342	\$265	-0.8%	6.6%	5.7%

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 2021 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	0.35 Com	0.52 Com	0.23 Com	0.26	0.16	0.00
	0.28 Res	0.50 Res	0.38 Res	0.50 Res			
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 2021 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)	\$1.013	\$1.110	\$1.320	\$1.045	\$1.140	\$0.980	\$1.115
Additional Real Estate Tax Rates (all properties)	\$0.0170	-	-	\$0.0300	\$0.0335	-	\$0.0825
Special Districts Add-on Tax Rate	\$0.043 - \$0.078	\$0.10 - \$0.20	-	-	\$0.012 - \$0.47	\$0.18-\$0.20	\$0.02 - \$0.15
Commercial Real Estate Add-on Tax Rate	\$0.125	-	-	\$0.125	\$0.125	-	-
Personal Property							
Vehicle Rate	\$5.00	\$5.33	\$5.00	\$4.13	\$4.57	\$4.20	\$3.70
Effective Vehicle Rate	\$4.50	\$4.80	\$5.00	\$4.13	\$3.88	\$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)	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%
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	\$0.262 per gallon	\$0.262 per gallon	\$0.262 per gallon	\$0.262 per gallon	\$0.262 per gallon	\$0.262 per gallon	\$0.262 per gallon
Diesel	\$0.27 per gallon	\$0.27 per gallon	\$0.27 per gallon	\$0.27 per gallon	\$0.27 per gallon	\$0.27 per gallon	\$0.27 per gallon
Distributor Sales	\$0.077 per gallon	\$0.077 per gallon	\$0.077 per gallon	\$0.077 per gallon	\$0.077 per gallon	\$0.077 per gallon	\$0.077 per gallon
	\$0.078 per gallon	\$0.078 per gallon	\$0.078 per gallon	\$0.078 per gallon	\$0.078 per gallon	\$0.078 per gallon	\$0.078 per gallon
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%	5.0%	4.0%	4.0%	-	-	-
Transient Occupancy Tax							
State	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Local	5.25%	6.5% plus \$1.25 per night/room	6.0%	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)	\$0.60	\$0.60	\$0.60	\$0.60	\$0.60	\$0.60	\$0.60
Local	\$0.40	\$1.26	\$0.85	\$0.85	\$0.30	-	0
Utility Tax on Commercial Users							
Electricity	\$1.15 plus \$0.00681/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 \$0.06848/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 \$0.01110/kWh max=\$3.00	\$1.12 plus \$0.012075/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 \$1.038/CCF max = \$3.00	\$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 (\$0.017), Fairfax City (\$0.03), and Fairfax County (\$0.0325) impose or dedicate a tax rate on all properties for stormwater management. Prince William County charges a flat fee for stormwater management ranging from \$29.52 per thousand square feet for a business to \$39.36 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. The FY 2022 adopted budget increased that stormwater fee from \$18.36 to \$18.72 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 (\$0.08).

SPECIAL DISTRICTS ADD-ON TAX RATES: There are three special taxing districts in Arlington: in the Rosslyn, National Landing (formerly 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 phased in a 1.15% increase to the newly registered vehicle, or "titling," tax over a four-year period. A 4% rate was effective July 1, 2013; each year, the rate increased by 0.05% until it reached 4.15% on July 1, 2016. The revenue generated by the incremental increase in this tax rate is 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.

In accordance with Code of Virginia § 58.1-2217 effective January 1, 2015, the per gallon tax on gasoline increased to 5.1%. Effective July 1, 2020, the DMV Commissioner is no longer required to determine the statewide average wholesale price of a gallon of unleaded regular gasoline and diesel fuel for the purpose of determining the applicable cents per gallon in accordance with applicable tax rates. The tax will be converted back to a cents-per-gallon tax with a rate of \$0.262 per gallon phased in over two years and then indexed every year after.

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 increased 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 are 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 was 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%. The state rate for the Northern Virginia Planning District in effect beginning July 1, 2013 was increased from 2% to 3% effective May 1, 2021. The additional revenues generated from this 3% transient occupancy tax are 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. HB 62 from the 2020 General Assembly was passed to remove the sunset date and extend this additional tax permanently.

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: 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 at \$2.00 per \$1,000. \$1.00 per \$1,000 of the tax is split evenly between the state and the locality. The state rate increased by \$1.50 per \$1,000 effective July 1, 2013 in the Northern Virginia Planning District. The additional revenues generated from this increase are 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. On May 21, 2020, the Governor signed the budget for the FY 2020 - FY 2022 biennium which increased the state cigarette tax rate from \$0.30 to \$0.60 per pack effective July 1, 2020 and allowed counties to charge a local tax of up to \$0.40 per pack effective July 1, 2021.

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. Effective July 1, 2018, the commercial utility tax rates for electricity and natural gas were increased to \$1.15 plus \$0.00681/kWh and \$0.845 plus \$0.6848/CCF respectively; the residential utility tax rates for electricity and natural gas were increased to \$0.01110/kWh with a \$3 maximum per month and \$1.038/CCF with a \$3 maximum per month. 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 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
FUND: 001 GENERAL							
REVENUE CATEG: LOCAL TAXES							
101	REAL ESTATE TAX	734,680,378	757,180,463	796,129,481	824,264,619	817,438,860	865,133,110
105	REAL ESTATE PENALTY	659,331	594,047	794,331	773,991	650,000	650,000
106	REAL ESTATE INTEREST	113,485	94,739	104,649	170,104	75,000	75,000
	TAX REFUNDS - REAL ESTATE	(14,741,393)	(11,998,096)	(12,958,167)	(14,091,410)	(13,930,000)	(13,693,785)
	SUBTOTAL	720,711,801	745,871,153	784,070,294	811,117,304	804,233,860	852,164,325
121	PERSONAL PROPERTY TAX	85,272,562	87,484,820	89,690,221	89,524,940	87,600,000	95,030,000
	STATE REIMBURSEMENT	31,252,147	31,252,147	31,252,147	31,252,147	31,252,147	31,252,147
123	PERSONAL PROPERTY PENALTY	1,362,152	1,315,910	1,709,284	1,739,965	1,380,000	1,380,000
125	PERSONAL PROPERTY INTEREST	250,565	220,253	218,828	316,096	320,000	320,000
	TAX REFUNDS - PERSONAL PROP	(2,268,298)	(2,278,471)	(2,390,138)	(1,852,747)	(2,500,000)	(2,500,000)
	SUBTOTAL	115,869,128	117,994,659	120,480,342	120,980,401	118,052,147	125,482,147
131	BPOL TAX	67,167,337	71,921,455	74,012,685	76,958,248	74,880,000	79,900,000
133	BPOL TAX PENALTY	126,444	64,961	125,255	309,675	100,000	100,000
134	BPOL TAX INTEREST	380,275	300,795	269,610	455,798	320,000	300,000
	TAX REFUNDS - BPOL	(4,687,736)	(2,373,344)	(2,408,374)	(2,141,443)	(2,800,000)	(2,300,000)
	SUBTOTAL	62,986,320	69,913,867	71,999,176	75,582,278	72,500,000	78,000,000
140	CAR RENTAL GROSS RECEIPTS TAX	6,528,308	6,188,708	5,918,313	3,355,747	4,500,000	6,320,000
141	LOCAL SALES TAX	42,007,601	44,047,335	43,718,554	38,944,668	43,800,000	45,000,000
143	BANK STOCK TAX	3,845,997	4,125,274	3,160,968	3,911,424	4,250,000	4,000,000
144	RECORDATION TAX	6,022,870	5,750,294	6,835,497	9,189,171	6,000,000	7,500,000
145	CIGARETTE TAX	2,370,175	2,115,530	1,922,067	1,696,090	2,500,000	2,000,000
146	TRANSIENT TAX	25,026,707	24,623,589	16,553,257	5,668,799	10,000,000	16,500,000
147	UTILITY TAX	12,048,319	16,462,272	17,034,351	16,177,644	17,200,000	17,200,000
148	SHORT TERM RENTAL	49,489	57,437	58,029	62,577	55,000	55,000
149	MEALS TAX	39,469,397	40,168,158	32,772,936	26,738,896	31,480,525	39,000,000
151	WILLS AND ADMINISTRATION TAX	57,618	58,682	54,649	77,536	60,000	60,000
152	CONSUMPTION TAX	790,547	788,931	765,998	750,087	750,000	750,000
153	COMMUNICATION TAX	6,934,062	6,460,606	6,224,647	5,692,065	6,100,000	5,750,000
162	GAMES OF SKILL TAX	-	-	-	76,320	-	-
	SUBTOTAL	145,151,090	150,846,816	135,019,266	112,341,024	126,695,525	144,135,000
	TOTAL LOCAL TAXES	1,044,718,339	1,084,626,495	1,111,569,078	1,120,021,007	1,121,481,532	1,199,781,472
REVENUE CATEG: LICENSES, PERMITS, & FEES							
215	CONCEALED WEAPONS	33,818	32,766	35,112	58,224	30,000	30,000
219	USE PERMITS	114,821	125,745	122,801	180,071	141,250	103,432
220	RIGHT OF WAY FEES	1,015,969	926,679	1,157,076	1,096,864	1,700,000	1,700,000
221	HIGHWAY PERMITS	2,013,730	2,789,558	2,323,525	3,144,517	2,090,125	3,120,000
223	ELECTRICAL PERMITS	-	-	(117)	-	-	-
240	MOTOR VEHICLE LICENSE TAGS	4,943,439	4,615,769	5,556,136	5,651,790	5,500,000	5,880,000

SIX-YEAR REVENUE SUMMARY		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
241	LICENSE PLATE PENALTY FEES	283,399	289,167	260,942	213,998	260,000	260,000
242	ELEVATOR CERTIFICATE FEES	-	-	-	724	-	-
243	SITE PLAN FEES	718,007	1,613,149	2,738,741	1,802,305	1,018,979	1,263,431
244	TRANSFER FEES	4,810	4,841	4,461	5,608	4,800	4,800
245	ZONING ADVERTISING	76,617	99,133	128,453	34,555	50,000	87,055
251	BUILDING PLANS/WALK-THROUGH	-	(50)	-	-	-	-
259	MISC LICENSES, PERMITS & FEES	1,295,885	1,653,823	1,809,838	813,428	1,746,370	1,397,650
	TOTAL REV CATEG	10,500,495	12,150,580	14,136,968	13,002,084	12,541,524	13,846,368

REVENUE CATEG: FINES

301	FINES	2,636,246	2,574,759	2,522,581	1,852,102	3,011,116	2,783,120
302	PARKING TICKETS	4,455,500	4,814,697	3,987,980	3,356,791	4,239,228	4,000,000
305	CIVIL PENALTIES	203,590	247,860	270,991	275,525	309,024	309,024
	TOTAL REV CATEG	7,295,336	7,637,316	6,781,552	5,484,418	7,559,368	7,092,144

REVENUE CATEG: INTEREST, RENTS & SURPLUS SALES

311	INTEREST ON GENERAL FUND	2,584,811	16,156,300	11,582,557	963,491	5,000,000	5,000,000
312	INTEREST ON BOND FUNDS	3,941,476	7,231,349	5,559,415	476,493	1,000,000	1,000,000
321	RENTALS & SALES OF SURPLUS	287,967	228,770	168,330	36,651	245,370	245,370
322	PAID PARKING	1,067,139	1,119,883	1,153,564	1,009,145	1,033,040	1,028,727
334/5	DES LEASE AGREEMENTS	3,861,848	8,130,346	5,077,519	4,922,401	24,600,002	6,658,887
	TOTAL REV CATEG	11,743,241	32,866,648	23,541,385	7,408,181	31,878,412	13,932,984

REVENUE CATEG: CHARGES FOR SERVICES

400	INMATE MEDICAL COSTS	24,531	25,274	20,041	16,338	21,800	21,800
401	COURT COSTS	473,713	182,271	520,107	274,983	448,535	40,000
402	COMMONWEALTH'S ATTORNEY FEES	10,350	10,598	6,534	5,889	10,500	10,500
403	A S A P ENTRANCE FEES	307,838	242,304	206,659	215,157	236,910	232,227
404	IMPOUNDED VEHICLES STORAGE FEE	17,612	26,246	21,256	8,788	2,000	2,000
405	FALLS CHURCH REIMBURSEMENT	4,082,283	4,494,202	3,010,775	3,450,725	3,761,149	3,714,200
406	AMBULANCE SERVICE FEES	3,636,492	3,571,346	3,941,910	3,083,306	4,382,500	5,892,000
407	JAIL SERVICE CHARGES	2,261	6,376	5,553	1,270	6,500	3,500
408	DOG LICENSE FEES	79,640	77,409	126,295	97,951	131,220	84,700
409	SIDEWALK FRONTAGE ASSESSMENTS	46,122	60,070	57,162	107,012	55,000	55,000
410	PARKING METER CHARGES	9,135,966	12,143,185	9,474,287	6,971,434	10,073,400	10,873,649
411	ENGINEERING SERVICES CHARGES	1,045,991	1,478,019	2,025,674	1,275,093	1,454,526	1,512,706
412	REFUSE/RECYCLING FEES	10,455,293	10,522,409	9,503,213	10,632,014	10,577,852	10,222,152
413	MULCH FEES	183,847	202,250	217,404	268,772	191,000	191,000
414	RECYCLED MATERIALS SALES	115,476	43,940	31,675	44,830	60,000	60,000
415	MENTAL HEALTH CLINIC CHARGES	2,847,295	2,936,613	3,360,725	2,988,874	3,113,142	3,231,225
416	DRUG & ALCOHOL PROG. PAYMENTS	68,812	75,492	157,275	153,713	137,500	137,500
417	MADISON CENTER CHARGES	171,983	130,353	103,495	4,400	125,000	125,000
420	RECREATION INSTRUCTION SRVCS.	3,657,540	3,603,608	2,065,457	923,795	4,170,357	4,202,857
421	SUPPLEMENTAL RECREATION FEES	7,214,507	7,162,663	4,388,473	2,124,202	7,867,224	9,037,890
422	LIBRARY FEES & FINES	424,722	412,783	207,213	16,113	95,000	110,000

SIX-YEAR REVENUE SUMMARY		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
423	OLDER AMERICANS ACT PROGS.	20,198	19,779	12,469	971	20,513	20,513
424	GROUP HOME CHARGES ARGUS	635	19,685	38,847	(2,875)	20,250	10,000
425	FEE REDUCTIONS	(959,251)	(974,577)	(496,711)	(145,508)	(1,123,000)	(1,123,000)
426	APPLIANCE PICK UP FEE	19,888	14,845	16,186	9,984	20,000	20,000
430	INDIRECT ADMIN CHARGES	5,179,937	5,580,323	5,672,082	6,211,462	5,954,051	7,168,562
443	WIRELESS E-911 SURCHARGE	931,859	776,090	797,453	827,316	800,000	840,000
445	GIS PROGRAM REVENUES	694	1,835	325	32,000	5,000	5,000
447	SERVICES TO OUTSIDE AGENCIES	61,166	69,233	51,170	32	160,000	115,000
449	MISC SERVICE CHARGES	2,651,351	2,482,226	2,256,206	2,613,761	4,128,239	2,708,462
450	ARLINGTON TRANSIT / COMMUTER STORE	6,270,609	5,956,418	6,810,579	3,136,707	5,928,337	4,780,749
453	COURT HOUSE SECUR.-COURT FEE	375,126	441,672	362,556	255,310	378,000	378,000
455	CHESAPEAKE BAY FEE	218,735	102,845	41,262	41,024	35,875	37,310
460	PROJECT RECEIPTS	463,567	348,326	353,009	361,053	375,585	375,831
471	PUBLIC HEALTH FEES	747,230	665,194	540,655	386,569	550,196	480,570
472	CREDIT CARD FEES - TREAS.	(721,419)	(531,235)	(384,679)	(266,327)	(378,834)	(486,808)
481	LOCAL REVENUE	-	-	45,807	13,086	-	-
	TOTAL REV CATEG	59,262,599	62,380,070	55,568,399	46,139,224	63,795,327	65,090,095
REVENUE CATEG: MISCELLANEOUS REVENUE							
501	SALE OF LAND & BUILDINGS	57,589	2,006,039	4,881,095	8,199,285	15,000	15,000
509	MISCELLANEOUS REVENUES	7,370,131	2,020,434	(999,132)	4,034,930	2,129,733	2,218,704
570	AHIF	14,378,385	9,382,935	8,297,400	29,191,575	-	-
595	CABLE TV SCHOOL ANNUAL PAYMENTS	(25,736)	-	-	-	-	-
599	GIFTS AND DONATIONS	5,704	-	263,381	40,129	5,000	5,000
	TOTAL REV CATEG	21,786,073	13,409,408	12,442,744	41,465,919	2,149,733	2,238,704
REVENUE CATEG: COMMONWEALTH OF VIRGINIA							
612	MOTOR VEHICLE CARRIERS TAX	18,241	19,977	19,809	17,513	19,000	19,000
613	TAX ON DEEDS-GRANTOR'S TAX	1,634,204	1,730,395	1,798,464	1,932,688	1,600,000	1,898,681
621	COMMONWEALTH'S ATTORNEY	1,306,772	1,329,697	1,433,473	1,449,499	1,432,144	1,578,166
622	SHERIFF	7,950,450	7,916,976	8,148,440	8,370,893	8,180,607	9,129,348
623	COMMISSIONER OF THE REVENUE	462,770	463,487	477,604	477,610	477,468	527,100
624	TREASURER	511,727	515,939	534,307	533,308	534,912	599,799
625	REGISTRAR/ELECTORAL BOARD	86,025	86,262	255,599	90,535	83,907	108,725
626	LAW ENFORCEMENT AID	6,347,640	6,582,500	6,839,220	6,839,219	6,839,220	7,181,181
627	CLERK -COMP BOARD FUNDS	1,103,095	845,906	1,081,305	1,500,262	1,058,667	1,875,508
628	DCJS FORFEITED ASSETS	31,597	111,260	7,909	29,641	-	-
629	VICTIM WITNESS GRANT	249,063	203,777	220,144	178,452	275,760	275,760
631	HIGHWAY AID	18,929,606	19,720,958	19,719,511	20,019,055	20,017,012	20,343,890
632	TRANSIT AID	5,877,104	5,598,977	6,145,059	6,820,781	7,585,279	5,940,498
633	JUVENILE DETENTION-ARGUS	488,423	293,054	390,738	390,738	390,738	390,738
634	JUVENILE & DOMESTIC RELATIONS	793,219	793,979	967,240	991,703	896,479	896,479
635	PRISONER EXPENSE REIMBURSE.	1,335,258	834,266	1,008,707	556,559	1,250,000	800,000
638	COMP COMM CORRECTIONS ACT	528,698	424,987	439,093	429,826	431,999	431,999
640	COMMUTER ASSISTANCE GRANTS	6,100,891	6,488,277	6,352,885	6,295,508	6,041,067	6,043,367

SIX-YEAR REVENUE SUMMARY		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
641	HEALTH REIMBURSEMENTS	3,368,541	3,366,924	3,447,495	3,778,960	3,382,191	3,583,879
642	LIBRARY SUPPLEMENTS	182,139	184,510	193,918	212,520	200,742	211,774
643	FIRE PROGRAMS	694,126	718,659	756,210	791,269	756,210	840,369
644	HIGHWAY SAFETY GRANTS	9,432	6,743	2,830	1,988	-	-
645	MENTAL HEALTH/ INTELLECTUAL DISAB.	11,172,614	9,646,166	9,324,160	8,655,228	9,425,731	12,903,076
646	SUBSTANCE ABUSE	1,249,326	1,223,490	1,253,357	1,464,314	1,360,835	1,389,200
647	SOCIAL SERVICES	3,452,869	3,962,860	3,925,386	4,766,417	3,996,385	3,910,977
649	MISC STATE GRANTS	846,192	1,517,019	1,544,636	2,585,489	1,417,955	1,929,669
652	STATE EMERGENCY MGMT GRANTS	3,080	550,509	83,562	29,781	6,000	6,000
654	COMPREHENSIVE SERVICES ACT (CSA)	1,284,982	923,569	801,886	916,865	1,257,808	1,319,396
655	DEPARTMENT OF AGING	268,799	373,561	316,155	320,304	310,645	313,696
	TOTAL REV CATEG	76,286,883	76,434,684	77,489,102	80,446,925	79,228,761	84,448,275
REVENUE CATEG: FEDERAL GOVERNMENT							
714	WORKFORCE INVESTMENT ACT (WIA)	712,010	591,199	500,721	3,709,032	491,463	788,289
722	U S MARSHAL PRISONERS	14,191	25,993	33,860	27,506	8,300	28,000
724	FBI REIMBURSEMENT	268,990	262,897	178,411	55,276	-	-
725	OLDER AMERICANS ACT	513,758	545,220	583,219	935,458	551,982	643,796
741	FEDERAL HEALTH REIMB	43,000	43,000	43,000	43,400	43,000	40,600
742	HEALTH & HUMAN SERVICE	-	1,646	1,596	318	-	-
745	MENTAL HEALTH / M. R.	1,752,400	1,578,374	1,577,585	2,106,511	1,521,781	1,550,281
746	SUBSTANCE ABUSE	756,283	922,588	875,062	840,865	811,541	831,541
747	SOCIAL SERVICES	10,630,458	10,832,499	10,833,833	9,920,681	10,940,963	11,002,005
748	WIC PROGRAM FUNDS	627,145	697,003	637,985	695,398	603,342	630,602
749	MISC FEDERAL GRANTS	632,870	1,093,347	16,696,077	34,140,518	23,444,994	18,732,663
752	FEDERAL EMERGENCY MGMT GRANTS	698,664	1,055,267	987,189	227,058	577,538	577,514
771	REVENUE FROM FEDERAL GOVT	-	-	34,197	408,532	-	-
	TOTAL REV CATEG	16,649,769	17,649,033	32,982,735	53,110,553	38,994,904	34,825,291
REVENUE CATEG: NON-REVENUE RECEIPTS							
847	TREASURERS CASH OVER & SHORT	(31)	100	(137)	39	-	-
848	TREASURER'S RETURNED CHECKS	31,957	31,103	27,432	20,371	30,000	30,000
	TOTAL REV CATEG	31,926	31,203	27,295	20,410	30,000	30,000
REVENUE CATEG: TRANSFERS IN							
900	TRANSFER IN FROM OTHER FUNDS	206,990	2,908,517	544,457	327,893	335,016	337,008
913	TRANSFER IN FROM 313	-	-	-	5,065,281	-	-
930	TRANSFER IN FROM 330 & 331	1,102,740	2,430,721	2,351,932	2,720,783	3,193,851	3,937,462

SIX-YEAR REVENUE SUMMARY		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
981	TRANSFERS IN FROM OTHER FUNDS	1,153,681	-	-	532,313	2,400,000	4,617,505
999	TRANSFERS IN FROM FUND 799	198,403	230,840	262,002	259,202	2,982,045	80,000
	TOTAL REV CATEG	2,661,814	5,570,078	3,158,391	8,905,472	8,910,912	8,971,975
TOTAL GENERAL FUND REVENUES		1,250,936,475	1,312,755,515	1,337,697,649	1,376,004,193	1,366,570,473	1,430,257,308
860	FUND BALANCE ADJ -PREV YEAR	113,556,636	93,057,070	129,685,777	133,622,957	26,408,218	39,823,985
TOTAL GENERAL FUND WITH FUND BALANCE		1,364,493,111	1,405,812,585	1,467,383,426	1,509,627,150	1,392,978,691	1,470,081,293
FUND: 201 BALLSTON QUARTER TIF FUND							
101	REAL ESTATE TAX	65,420	410,060	1,250,410	1,274,815	1,408,690	1,290,600
141	LOCAL SALES TAX	-	-	73,298	-	-	50,444
149	MEALS TAX	-	-	344,219	107,728	519,475	698,075
509	MISCELLAENOUS REVENUE	-	-	1,077,193	919,678	-	-
	TOTAL FUND	65,420	410,060	2,745,120	2,302,221	1,928,165	2,039,119
FUND: 202 TRAVEL & TOURISM PROMOTION							
146	TRANSIENT OCCUPANCY	1,251,241	1,231,590	827,893	282,656	500,000	825,000
509	MISC. REVENUE	-	-	10,000	10,000	-	-
649	MISC. STATE REVENUE	-	-	-	10,000	-	1,300,000
980	TRANSFER FROM GENERAL FUND	246,700	246,700	246,700	246,700	597,884	378,033
	TOTAL FUND	1,497,941	1,478,290	1,084,593	549,356	1,097,884	2,503,033
FUND: 203 BALLSTON SPECIAL ASSESSMENT DISTRICT							
101	REAL ESTATE TAX	1,436,122	1,657,308	1,510,593	1,559,447	1,471,612	1,431,745
311	INTEREST EARNINGS	1,406	1,031	1,648	732	-	-
	TOTAL FUND	1,437,528	1,658,339	1,512,241	1,560,179	1,471,612	1,431,745
FUND: 204 ROSSLYN SPECIAL ASSESSMENT DISTRICT							
101	REAL ESTATE CURRENT TAXES	3,665,735	3,635,429	3,857,193	3,974,380	4,208,809	4,352,535
311	INTEREST EARNINGS	2,802	1,842	3,649	1,290	-	-
	TOTAL FUND	3,668,537	3,637,271	3,860,842	3,975,670	4,208,809	4,352,535
FUND: 205 NATIONAL LANDING SPECIAL ASSESSMENT DISTRICT							
101	REAL ESTATE CURRENT TAXES	2,597,174	2,548,828	2,654,127	4,386,442	4,570,394	4,566,084
311	INTEREST EARNINGS	1,566	4,831	2,214	536	-	-
	TOTAL FUND	2,598,740	2,553,659	2,656,341	4,386,978	4,570,394	4,566,084
FUND: 206 COMMUNITY DEVELOPMENT							
311	INTEREST EARNINGS	-	-	-	9,902	-	-
570	HOUSING FUND CONTINGENT LOAN	67,969	15,372	2,448,609	2,790,203	-	-
718	FEDERAL AID - CDBG	979,764	4,596,784	3,382,425	4,185,605	1,573,025	1,573,025
719	FEDERAL RENTAL REHAB	289,210	348,387	378,987	602,082	1,227,211	1,227,211
901	TRANSFERS IN FROM FUND 101	574,270	94,981	-	-	-	-

SIX-YEAR REVENUE SUMMARY		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
TOTAL FUND		1,911,213	5,055,524	6,210,021	7,587,792	2,800,236	2,800,236
FUND: 208 SECTION 8 HOUSING							
311	INTEREST	10,322	5,056	6,322	7,960	6,500	8,500
509	MISCELLANEOUS REVENUES	10,423	3,112	6,748	10,226	10,000	10,000
727	SECTION 8 HOUSING	18,646,847	18,103,559	18,855,658	20,862,079	21,092,890	22,791,249
728	HCV RESERVE	-	178,400	59,144	16,407	-	-
749	MISC FEDERAL REVENUE	364,065	94,848	92,102	104,965	95,477	108,712
989	TRANSFER FROM OPERATING RESERVE	-	-	-	-	-	-
TOTAL FUND		19,031,657	18,384,975	19,019,974	21,001,637	21,204,867	22,918,461
FUND: 313 CAPITAL							
243	SITE PLAN FEES	-	-	56,000	-	-	-
301	FINES	7,316	52,748	5,483	4,695	-	-
321	RENTAL & SALES OF SURPLUS	-	3,925	-	-	-	-
335	LEASE AGREEMENTS	-	118,865	20,000	133,867	-	-
405	FALLS CHURCH REIMBURSEMENTS	53,510	-	1,296,758	43,339	-	-
449	MISC SERVICE CHARGES	-	-	-	8,930	-	-
461	DEVELOPER/PROJECT RECEIPTS	4,193,456	3,356,301	2,556,259	3,494,321	-	-
509	MISCELLANEOUS	255,440	1,033,406	331,475	1,079,206	-	-
520	CABLE TV - PEG	568,797	1,210,837	1,108,956	951,678	-	-
521	CABLE TV - INET	422,742	-	-	-	-	-
531	NVTA REGIONAL SHARE	1,731,405	174,722	82,296	90,872	-	-
532	REGIONAL TOLL REVENUE	-	-	-	8,377	-	-
632	STATE AID NVTC	2,441,603	310,275	189,109	1,322,068	-	-
640	STATE TRANSPORTATION GRANTS	(3,953)	-	-	-	-	-
645	STATE FUNDS	-	-	175,280	261,238	-	-
714	FEDERAL GRANTS	2,741,387	2,455,924	245,562	332,599	-	-
801	PROCEEDS FROM BOND SALES	-	-	-	17,065,000	-	-
806	BOND PREMIUM	10,929,844	18,396,431	189,686	46,628,126	-	12,650,902
808	PROCEEDS FROM LEASE PURCHASE	3,759,718	1,871,651	3,220,352	-	-	17,548,000
809	LINE OF CREDIT PROCEEDS	-	8,585,749	6,837,029	-	-	-
860	FUND BALANCE PREVIOUS YEAR	-	-	-	-	10,474,715	-
980	TRANSFER FROM GENERAL FUND	14,619,903	5,667,108	28,042,166	9,299,317	5,925,133	8,550,000
TOTAL FUND		41,721,169	43,237,942	44,356,411	80,723,633	16,399,848	38,748,902
FUND: 321 STORMWATER FUND							
101	REAL ESTATE TAX	9,459,705	9,747,498	10,129,001	12,126,026	13,746,952	14,557,128
301	FINES	19,117	18,364	11,045	24,648	-	-
411	SEDIMENT/EROSION CONTROL	594,461	834,640	982,100	1,233,269	1,123,088	1,168,012
455	CHESAPEAKE BAY FEE	-	160,000	253,466	234,374	195,662	203,488
509	MISC REVENUES	-	-	-	142,800	-	-
649	MISC STATE GRANTS	365,009	-	-	-	-	-
999	TRANSFER IN FROM FUND 799	-	-	-	2,436,368	-	-
TOTAL FUND		10,438,292	10,760,502	11,375,612	16,197,485	15,065,702	15,928,628

SIX-YEAR REVENUE SUMMARY		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
FUNDS: 330 & 331 TRANSPORTATION CAPITAL FUND							
101	REAL ESTATE TAX	24,742,753	25,048,572	25,482,224	25,173,490	24,882,492	24,657,374
334	BASE RENT	162,957	-	-	-	-	-
461	DEVELOPER CONTRIBUTIONS	857,214	2,336,389	1,000,000	-	-	-
509	MISC REVENUES	894,394	629,784	532,087	608,957	-	-
530	NVTA LOCAL SHARE	10,171,860	8,710,709	8,113,796	8,193,088	9,081,345	9,578,493
531	NVTA REGIONAL SHARE	1,630,252	3,192,235	8,269,265	3,804,103	-	-
532	REGIONAL TOLL REVENUE	131,716	239,113	391,257	245,782	-	-
632	STATE AID	7,683,039	8,524,945	6,827,232	2,286,343	-	-
640	STATE TRANSPORTATION GRANTS	34,197	401,222	50,000	15,408	-	-
714	FEDERAL GRANTS	1,900,968	699,793	1,319,361	2,305,768	-	-
	TOTAL FUND	48,209,350	49,782,762	51,985,222	42,632,939	33,963,837	34,235,867
FUND: 335 CRYSTAL CITY TIF FUND							
101	REAL ESTATE TAX	5,157,771	5,040,366	5,454,040	4,793,837	4,303,230	4,600,160
461	DEVELOPER CONTRIBUTIONS	-	500,000	-	-	-	-
531	NVTA REGIONAL SHARE	221,893	641,854	142,040	586,205	-	-
632	STATE AID NVTC	8,578	31	-	-	-	-
655	VIRGINIA GENERAL FUND - FED FUND MATC	-	-	-	-	-	-
714	FEDERAL GRANTS	171,337	187,403	260,702	362,611	-	-
	TOTAL FUND	5,559,579	6,369,654	5,856,782	5,742,653	4,303,230	4,600,160
FUND 336: COLUMBIA PIKE TIF FUND							
101	REAL ESTATE TAX	-	189,070	639,299	962,830	627,960	1,453,260
	TOTAL FUND	-	189,070	639,299	962,830	627,960	1,453,260
FUND: 503 UTILITIES OPERATING							
311	INTEREST	73,843	270,000	30,722	10,216	75,000	75,000
334	BASE RENT	-	-	-	179,630	-	-
321	RENTALS & SALES OF SURPLUS	168,675	170,372	174,340	-	184,800	63,120
426	APPLIANCE FEE RECYCLING	7,770	8,570	6,185	5,947	8,000	8,000
444	UTILITY MARKING FEE	226,120	225,791	241,749	268,897	215,000	215,000
482	WATER SEWER SERVICE	94,465,529	92,757,659	96,130,683	92,364,661	99,785,186	101,912,764
484	WATER SERVICE CONNECTIONS	1,193,850	1,016,035	1,135,875	1,033,246	1,525,000	1,525,000
486	SEWAGE TREAT. SERVICE CHARGES	3,699,669	4,044,812	3,742,047	4,355,860	4,105,200	4,105,200
488	FLOW TEST FEES	21,900	22,600	10,600	300	20,200	20,200
509	MISCELLANEOUS REVENUES	114,915	191,243	173,874	160,813	120,370	184,520
749	MISC. FEDERAL REVENUE	-	-	-	232,515	-	-
	TOTAL FUND	99,972,271	98,707,082	101,646,075	98,612,085	106,038,756	108,108,804
FUND: 519 UTILITIES CAPITAL							
311	INTEREST ON GENERAL FUND	221,375	1,176,228	634,825	56,450	350,000	350,000
312	INTEREST ON BOND FUNDS	123,622	196,139	134,624	12,464	-	-
484	WATER SERVICE CONNECTION	500	-	-	-	-	-
485	WATER SEWER HOOK-UP CHARGES	8,710,176	6,158,068	6,515,147	3,413,611	6,900,000	6,900,000

SIX-YEAR REVENUE SUMMARY		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
486	SEWAGE TREATMENT SERVICE CHRG	432,223	1,397,982	765,526	732,920	3,267,000	4,365,000
509	MISCELLANEOUS	34,556	6,428	516,430	8,778	-	-
771	REVENUE FROM FEDERAL GOVT	(134,176)	-	-	-	-	-
901	TRANSFER FROM FUND 101	600,000	400,000	-	-	-	100,000
953	TRANSFER FROM FUND 503	15,571,640	14,025,300	14,190,500	12,155,000	15,548,000	15,295,000
TOTAL FUND		25,559,916	23,360,145	22,757,052	16,379,223	26,065,000	27,010,000

FUND: 540 BALLSTON GARAGE

312	INTEREST	21,992	-	-	-	-	-
428	PARKING REVENUES	3,314,739	4,193,751	3,185,177	1,419,398	2,869,700	3,180,115
428	MISCELLANEOUS REVENUE	(24,612)	39,360	-	(9,978)	-	-
860	FUND BALANCE PREVIOUS YEAR	-	-	-	-	277,533	411,468
TOTAL FUND		3,312,119	4,233,111	3,185,177	1,409,420	3,147,233	3,591,583

FUND: 548 BALLSTON GARAGE - 8th LEVEL

428	PARKING REVENUES	307,289	263,433	205,688	102,873	200,650	194,380
TOTAL FUND		307,289	263,433	205,688	102,873	200,650	194,380

FUND: 570 CPHD DEVELOPMENT FUND

211	HOME IMPROVEMENT CONTRACT	75	-	-	-	-	-
221	HIGHWAY PERMITS	-	256	-	-	-	-
222	BUILDING PERMITS	10,212,492	9,356,869	9,238,336	9,390,179	11,417,889	12,939,360
223	ELECTRICAL PERMITS	3,099,797	2,702,704	2,752,632	1,837,668	2,421,206	2,743,840
224	PLUMBING PERMITS	1,797,206	1,903,081	1,776,606	1,408,774	1,771,303	2,007,335
225	MECHANICAL PERMITS	784,749	1,001,243	1,055,375	2,521,439	1,002,625	1,136,228
226	OCCUPANCY PERMITS	637,566	884,302	818,700	653,354	851,648	965,133
228	SIGN PERMITS	47,203	54,221	48,625	58,381	97,792	110,823
242	ELEVATOR CERTIFICATE FEES	1,189,586	931,876	1,029,095	1,307,925	1,136,308	1,287,725
243	ADMINISTRATIVE CHANGE	289	(736)	-	-	-	-
245	REZONING	-	23,567	-	-	-	-
247	VARIANCES/S F EXISTING	58,264	60,405	75,347	80,824	45,351	51,394
248	ZONING COMPLIANCE LETTERS	38,931	40,201	43,462	42,126	41,089	46,564
251	PLAN REVIEW - WALK THROUGHES	861,226	802,182	732,527	713,438	1,051,611	1,191,741
252	SUBDIVISION PLAT REVIEW	7,920	12,684	7,790	5,606	16,094	18,239
259	MISC LICENSES PERMITS & FEES	15,193	45,901	38,795	51,518	16,642	18,860
311	INTEREST	103,126	633,199	335,204	28,322	-	-
321	RENTALS & SALES OF SURPLUS	-	8,019	-	-	-	-
422	CASH OVER/SHORT	(6)	(2)	-	-	-	-
449	MISC SERVICE CHARGES	4,570	3,519	37,624	3,367	5,289	5,994
509	MISC REVENUE	83,297	83,668	274,995	191,292	39,500	44,764
999	TRANSFER IN FROM 799	284,701	-	-	-	-	-
TOTAL FUND		19,226,185	18,547,159	18,265,113	18,294,213	19,914,347	22,568,000

SIX-YEAR REVENUE SUMMARY		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
FUND: 609 AUTOMOTIVE EQUIPMENT							
321	RENTALS & SALES OF SURPLUS	486,220	1,920,868	780,898	2,520,697	300,000	300,000
448	SERVICES TO OUTSIDE AGENCIES	19,971,263	19,170,894	18,573,353	18,413,601	17,829,353	18,820,801
509	MISCELLANEOUS REVENUE	528,709	489,225	177,809	378,387	446,000	445,500
512	THIRD PARTY RECOVERY	27,909	-	-	-	60,000	-
801	PROCEEDS FROM SALE OF BONDS	-	-	-	1,170,000	-	-
806	BOND PREMIUM	-	-	-	104,474	-	-
809	LINE OF CREDIT PROCEEDS	-	-	1,486,887	-	2,967,571	2,317,794
901	TRANSFER FROM GENERAL FUND	-	-	-	494,796	-	121,323
903	TRANSFER IN FROM FUND 503	-	-	47,000	-	-	-
980	TRANSFER FROM GENERAL FUND	229,500	-	-	-	276,000	-
981	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	153,702
TOTAL FUND		21,243,601	21,580,987	21,065,947	23,081,955	21,878,924	22,159,120
FUND: 611 PRINTING							
446	SERVICES TO AGENCIES	2,662,456	2,560,588	2,371,426	2,157,350	1,855,000	1,698,618
980	TRANSFER FROM GENERAL FUND	249,600	242,337	246,382	246,382	254,979	262,658
TOTAL FUND		2,912,056	2,802,925	2,617,808	2,403,732	2,109,979	1,961,276
ARLINGTON PUBLIC SCHOOLS FUNDS*							
FUND: 880 SCHOOL OPERATING FUND							
400	CHARGES FOR SERVICES	3,100,882	3,965,921	7,943,480	1,374,586	3,675,300	Coming soon!
500	CARRYOVER AND OTHER	(2,000,000)	(2,600,000)	-	-	24,745,459	-
692	VIRGINIA SALES TAX	26,332,866	28,417,611	30,735,856	34,044,649	33,919,294	-
690	COMMONWEALTH	39,034,873	42,366,817	44,418,410	44,962,292	45,390,106	-
700	FEDERAL FUNDS	646,080	973,071	1,106,564	19,647,920	19,755,118	-
808	PROCEEDS FROM LEASE PURCHASE	3,357,475	5,139,346	-	615,840	-	-
900	TRANSFERS IN	424,655,754	436,949,407	444,236,878	430,429,846	459,427,209	-
TOTAL FUND		495,127,930	515,212,173	528,441,188	531,075,133	586,912,486	-
FUND: 881 FOOD AND NUTRITION SERVICES FUND							
300	INTEREST	58,162	-	-	9,777	-	-
400	CHARGES FOR SERVICES	4,686,471	5,351,526	3,885,125	29,421	4,495,000	-
600	COMMONWEALTH	129,552	119,523	129,135	102,699	217,942	-
700	FEDERAL FUNDS	5,681,988	5,759,159	5,072,292	9,399,437	5,500,000	-
900	TRANSFERS IN	-	-	8,822	-	-	-
TOTAL FUND		10,556,173	11,230,208	9,095,374	9,541,334	10,212,942	-
FUND: 882 COMMUNITY ACTIVITIES FUND							
400	CHARGES FOR SERVICES	12,054,571	12,750,112	10,214,959	836,276	14,439,659	-
500	CARRYOVER/OTHER	75,296	5,137,867	-	-	-	-
700	FEDERAL FUNDS	-	-	-	2,080,230	-	-
900	TRANSFERS IN	5,422,007	(150,613)	6,330,579	10,419,711	6,013,071	-
TOTAL FUND		17,551,874	17,737,366	16,545,538	13,336,217	20,452,730	-

SIX-YEAR REVENUE SUMMARY		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
FUND: 883 SPECIAL GRANTS							
400	CHARGES FOR SERVICES	2,386,205	2,307,007	1,190,331	793,432	1,664,352	
600	COMMONWEALTH	3,590,683	3,693,143	4,044,378	3,844,313	4,900,683	
700	FEDERAL FUNDS	10,078,552	13,872,931	10,857,338	12,025,786	10,516,777	
900	TRANSFERS IN	-	-	740,855	770,861	-	
	TOTAL FUND	16,055,440	19,873,081	16,832,902	17,434,391	17,081,812	-
FUND: 886 SCHOOL CONSTRUCTION AND CAPITAL FUND							
500	CARRYOVER AND OTHER	-	-	-	772,500	-	
600	COMMONWEALTH	713,467	-	-	-	-	
808	PROCEEDS FROM LEASE PURCHASE	15,442,463	-	-	-	-	
900	TRANSFERS IN	14,789,645	428,930	16,207,249	1,268,343	4,188,901	
	TOTAL FUND	30,945,576	428,930	16,207,249	2,040,843	4,188,901	-
FUND: 888 SCHOOL DEBT SERVICE FUND							
500	CARRYOVER AND OTHER	-	-	-	270,000	414,474	
900	TRANSFERS IN	50,311,876	53,695,031	58,877,372	54,559,686	57,953,331	
	TOTAL FUND	50,311,876	53,695,031	58,877,372	54,829,686	58,367,805	-
FUND: 889 SCHOOL COMPREHENSIVE SERVICES FUND							
600	COMMONWEALTH	1,795,411	1,458,278	2,004,978	2,855,157	2,043,250	
900	TRANSFERS IN	1,775,415	1,947,142	2,367,127	2,534,369	2,331,750	
	TOTAL FUND	3,570,826	3,405,420	4,372,105	5,389,526	4,375,000	-
TOTAL ARLINGTON PUBLIC SCHOOLS		624,119,694	621,582,209	650,371,728	633,647,131	701,591,676	-