

## REVENUES

### OVERVIEW

Fiscal Year (FY) 2025 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 stable revenues.

Real estate tax revenues make up 56 percent of all General Fund revenues. In Calendar Year (CY) 2024, the County expects continued revenue growth from real estate taxes, driven by a 2.5 percent increase in Arlington's property values and 1.5 cent increase in the real estate tax rate.

Arlington's residential property tax base grew 3.2 percent, demonstrating the continued attractiveness of our community. New construction represented 0.2 percentage points of the overall residential growth. The detached home and townhome tax base increased by 3.6 percent while the condominium tax base increased by 1.1 percent. The average value of existing residential properties, including condominiums, townhouses, and detached homes, increased from \$798,500 in CY 2023 to \$824,700 in CY 2024, an increase of 3.3 percent.

Commercial property assessments increased by 1.6 percent over the previous year primarily due to new construction, largely in apartments and offices, which contributed 3.3 percentage points to the change in commercial property values. Apartment assessments remained strong with base property values growing 5.3 percent over the previous year. General commercial and office assessments decreased over the previous year by 2.4 and 11.0 percent, respectively, although office values were slightly offset by new construction. Hotel property values decreased 6.5 percent but were offset by new construction, resulting in an overall increase of 1.7 percent.

Meanwhile, other revenue streams are experiencing a variety of changes. Local taxes other than real estate are expected to increase, 5.9 percent in the aggregate. Local fees and fines are expected to increase 3.8 percent. Charges for services are up 5.8 percent. Revenue from the Commonwealth is up 6.3 percent while revenue from the federal government is expected to decrease 19.2 percent due to the reduction of reimbursements for qualifying FEMA expenditures related to the Covid-19 pandemic.

### General Fund Revenues

Excluding fund balance, General Fund revenues for FY 2025 are forecast to be \$1,566,904,626, an increase of 4.7 percent over the FY 2024 adopted budget levels. This change reflects the increase in the assessment base and real estate tax rate in addition to the steady recovery of various other tax revenues. Total General Fund revenues including fund balance total \$1,625,260,950.

### Local Tax Revenues Shifting

For the FY 2025 proposed budget, General Fund tax revenues are forecast to increase 4.4 percent from the FY 2024 adopted budget. This increase is driven primarily by the increase in the real estate assessment base and tax rate in addition to continued growth in personal property taxes, BPOL taxes, and consumption taxes. These gains are partially offset by a decrease to the recordation tax as a result of shifts in the real estate market and interest rate environment.

Taxes other than real estate combined are forecast to increase 5.9 percent in FY 2024. Personal property tax (including business tangible tax) is up 2.9 percent and meals, transient occupancy, and various other smaller taxes are expected to see double digit increases over FY 2024 levels.

### **State and Federal Budget Adjustments**

FY 2025 revenue from the Commonwealth is expected to be up 6.3 percent while federal government revenues are expected to decrease 19.2 percent. The increase in the Commonwealth revenue can be attributed mainly to increased Law Enforcement Aid and Highway Aid funding. These increases are partially offset by decreases to the grantor's tax and mental health reimbursements.

Federal revenue is expected to be down 19.2 percent mainly due to the reduction of reimbursements for qualifying FEMA expenditures related to the Covid-19 pandemic.

### **Real Estate Tax Rate Remains among the Lowest in Northern Virginia**

The FY 2025 proposed budget reflects a proposed 1.5 cent increase in the CY 2024 base tax rate from \$1.013 to \$1.028 in order to fund important ongoing needs facing the community. The County-wide sanitary district rate of \$0.017 for stormwater management was repealed in December 2023 and replaced by a Stormwater Utility with a rate of \$258 per Equivalent Residential Unit (ERU), effective January 1, 2024. 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. At the proposed tax rate of \$1.028, the average homeowner will pay \$389 more in real estate taxes in CY 2024 than in CY 2023, an increase of 4.8 percent.

### **Revenue Sharing with Arlington Public Schools (APS)**

The FY 2025 proposed transfer to APS is \$621,121,727 in ongoing FY 2025 local tax revenues – a \$19.2 million increase from the FY 2024 adopted budget. These funds are generated from a 46.8 percent share of ongoing local tax revenues.

In addition to the transfer from revenue sharing principles, the Schools will receive \$5.4 million in one-time funding. Total proposed School funding for FY 2025 at the proposed tax rate is \$626,527,267.

### **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. The County's unemployment rate has remained low compared to the recent peak observed in CY 2020 and is still one of the lowest in the Commonwealth. Home prices remain strong while commercial real estate growth has stalled as the demand for office properties has shifted. This has been partially offset by Amazon headquarters and other development in the County. The overall economic outlook is showing signs of stable and steady growth, so Arlington is poised to begin FY 2025 with gradually increasing revenue streams, a changing commercial real estate market, and stable unemployment levels.

### Economic Indicators

|   | CY 2021       | CY 2022       | CY 2023       |
|---|---------------|---------------|---------------|
| Consumer Price Index (national CPI-U average)       | 7.0%          | 6.5%          | 3.4%          |
| Employment Cost Index (private industry workers)    | 4.4%          | 5.1%          | 4.1%          |
| Unemployment – US / Arlington (December)            | 5.3% / 1.8%   | 3.6% / 1.8%   | 3.6% / 2.0%   |
| Mortgage Rate (annual average – 30 year fixed rate) | 2.96%         | 5.34%         | 6.81%         |
| Federal Fund Rate (annualized)                      | 0.08%         | 1.68%         | 5.02%         |
| Retail Sales (based on 1% of Arlington tax revenue) | \$4.2 billion | \$5.1 billion | \$5.4 billion |
| Office Vacancy Rate – (including sublets)           | 19.6%         | 22.1%         | 22.1%         |
| Tourism – Hotel Occupancy Rate                      | 42%           | 65%           | 71%           |
| Tourism – Average Hotel room rate                   | \$123.66      | \$167.45      | \$186.95      |

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) 2024 of \$1.028, which is the base rate, is one of the lowest in the Northern Virginia region. Charts comparing current (CY 2024) 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 2023, 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.

### GOVERNMENTAL ACCOUNTING STANDARD BOARD (GASB) STATEMENTS NO. 87 & 96

FY 2023 actual revenues received reflect the Governmental Accounting Standard Board (GASB) standards for Statement No. 87 on leases and Statement No. 96 for subscription-based software. General Fund revenues include \$8,177,900 for these standards. See the County Government Summary for department details in the front section of the budget book.

## TAX RATES, USER CHARGES, AND PERMIT FEE CHANGES FOR FY 2025

The following changes for FY 2025 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 2025 proposed budget includes the following:

- In line with County Board guidance, the CY 2024 base real estate tax rate of \$1.028 per \$100 of assessed value is proposed, a 1.5 cent increase over the adopted CY 2023 base real estate tax rate.
- In the Department of Community Planning, Housing, and Development (CPHD) and the Department of Environmental Services (DES), a 4.9 percent inflationary increase to development services fees including site plan fees. Development fees also increase in both departments as part of a multi-year approach to implementing changes resulting from the recent fee study to better achieve cost recovery for development services.
- In the Department of Environmental Services (DES), an increase in the household solid waste rate from \$406.14 to \$415.70 per year.
- In DES, an increase in the fee for delivering mulch to residents from \$60 per half load to \$78 per half load and from \$75 per full load to \$93 per full load.
- In DES, an increase to the permit fee for private haulers that transport solid waste for disposal from \$150 to \$300 per vehicle.
- In DES, an increase of 15 percent to ART bus fares, from \$2.00 to \$2.30 to align with anticipated WMATA Metrobus rates.
- In DPR, fee adjustments to more accurately reflect costs and DPR fee policy. These changes include fee adjustments for fitness classes, select camps, competitive teams, and sports and other programs.
- In the Fire Department, increases to fees for services provided for special events (from a range of \$42-\$130 per hour based on rank of position to a range of \$44-\$143 per hour based on rank of position).
- In Fire, an increase to the in-person qualified healthcare practitioner fee from \$200 to \$250 and a new fee for the Treat No Transfer service of \$250 to replace the telemedicine fee related for the discontinued ET3 (Emergency, Triage, Treat and Transport) program.
- In Fire, a change to the fee structure for hazardous materials cleanup to align with how fees for special events are charged.
- In the Police Department, an increase to fees related to off-duty details including special events (from \$75 to \$85 per hour for sworn positions) and an expansion of the fee to add rates of \$50-60 per hour for non-sworn positions.
- In Police, an increase to the photo speed fine from \$50 to \$100 per violation.

**Stormwater Fund**

- The FY 2025 proposed budget eliminates the Sanitary District Tax for stormwater at the previous rate of \$0.017 per \$100 of assessed value, effective December 31, 2023, and includes the new Stormwater Utility fee of \$258 per Equivalent Residential Unit (ERU), effective January 1, 2024, to fund the full cost of operations and planned capital improvements.

**Utilities Fund**

- The FY 2025 proposed budget includes an overall increase of 4.9 percent to the water/sewer rates across all customer classes for the entire fiscal year. For FY 2025, 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 \$38 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 2025 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 2025 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 2025 revenue for the TIF is projected to be \$6.5 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 2025 is expected to total \$2.3 million.

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

- The FY 2025 proposed budget reflects the CY 2024 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 2025 totals \$2.3 million.

**Transportation Capital Fund**

- The FY 2025 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 2025 real estate tax revenue for the Transportation Capital Fund is projected to be \$24.4 million in addition to \$11.8 million of Northern Virginia Transportation Authority (NVTA) local share funding.

**Special Assessment District Funds**

- The Ballston Business Improvement Service District CY 2024 tax rate remains at \$.045 for each \$100 of real estate assessed value, no change from the CY 2023 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.

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- The National Landing Business Improvement Service District CY 2024 tax rate remains at \$0.043 for each \$100 of real estate assessed value, no change from the CY 2023 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 2024 tax rate remains at \$0.078 for each \$100 of real estate assessed value, no change from CY 2023 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 2025 proposed budget includes a 4.9 percent inflationary increase to all development fees. Development fees also increase as part of a multi-year approach to implementing changes resulting from the recent fee study to better achieve cost recovery for development services.

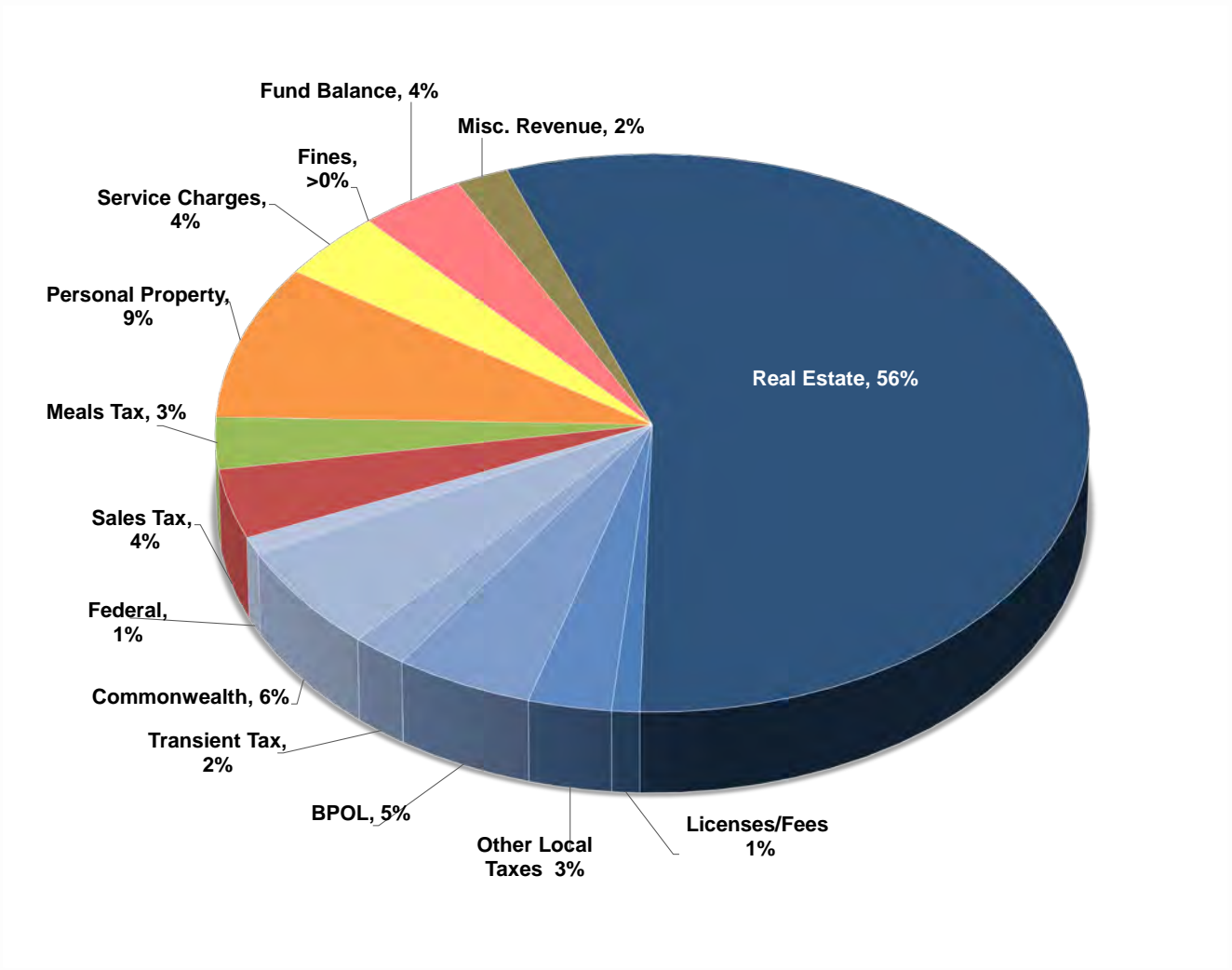
## GENERAL FUND REVENUE SUMMARY

The FY 2025 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 \$1.63 billion, an increase of \$73.6 million (4.7 percent) over the adopted FY 2024 budget. Net of fund balance, General Fund revenues are projected to total \$1.57 billion, an increase of \$69.6 million (4.7 percent).
- Local tax revenues are projected to total \$1,327,183,177 an increase of \$56.0 million (4.4 percent) over the FY 2024 adopted budget.
  - Local taxes represent 85 percent of total General Fund revenue (excluding fund balance).
  - Real estate assessments are up 2.5 percent over last year.
  - In line with County Board guidance, the proposed real estate tax rate is \$1.028 per \$100 of assessed value, a 1.5 cent increase over the adopted CY 2023 rate.
- License, permits, and fee revenue is projected to total \$9.1 million, a 0.2 percent increase over FY 2024 adopted budget levels. This increase is primarily due to increases to use permit and highway permit revenues.
- Fines and parking tickets are estimated to generate \$7.4 million, an 8.6 percent increase from the FY 2024 adopted budget.
- Interest income is projected to increase 84.2 percent over the FY 2024 adopted budget to \$10.5 million.
- Charges for services revenue is projected to total \$73.4 million, an increase of 5.8 percent from FY 2024 adopted budget.
- State revenue is estimated to total \$95.5 million, a 6.3 percent increase from the FY 2024 adopted budget.
- Federal government revenue is forecast to total \$18.7 million, a 19.2 percent decrease from the FY 2024 adopted budget, largely due to the reduction of reimbursements in FY 2025 for qualifying FEMA expenditures related to the Covid-19 pandemic.
- Previous year fund balance carryover totals \$58.4 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.

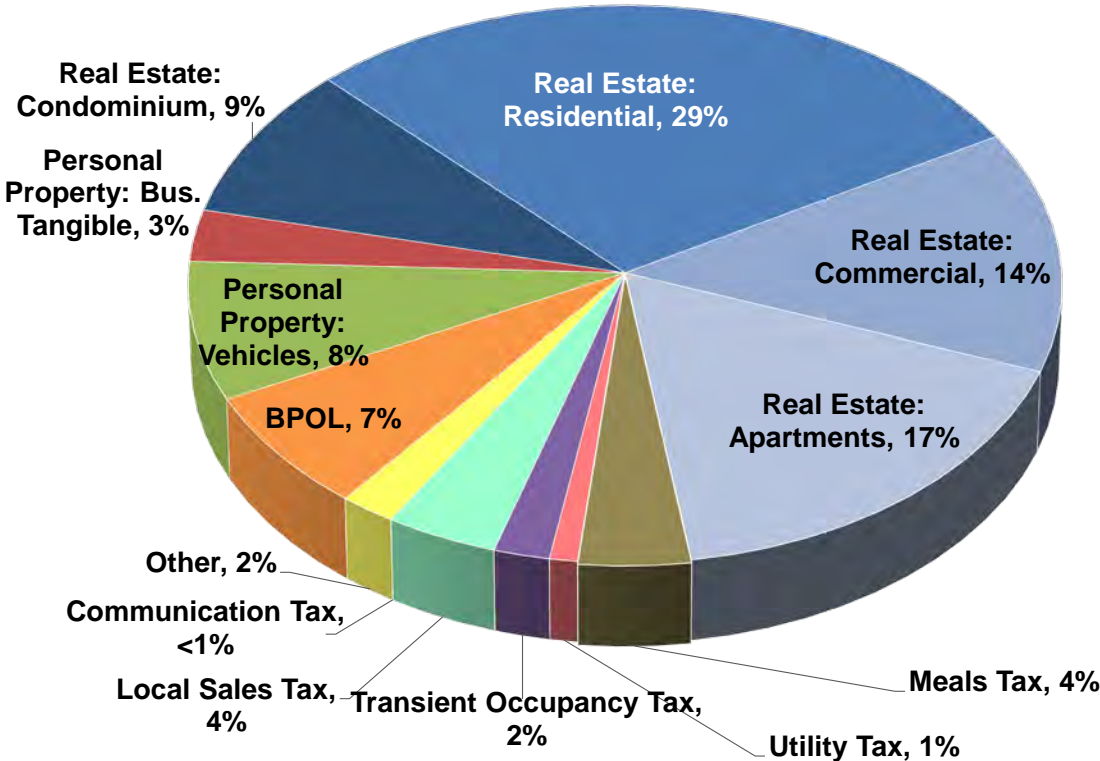
FY 2025 General Fund Revenues





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 80 percent of local tax revenue. A description of the local taxes and a discussion of the FY 2025 revenue projections follow.

FY 2025 Local Taxes



**REAL ESTATE TAX**

Real estate taxes are the largest source of County revenues, generating \$916.0 million or 56 percent of all revenues for the FY 2025 General Fund budget and 69 percent of all local tax revenues. The FY 2025 General Fund revenues reflect a proposed real estate tax rate of \$1.028 for each \$100 of assessed real property value, a 1.5 cent increase from CY 2023.

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 2024 assessments reflect continued growth in property values with an overall increase of 2.5 percent over CY 2023 – driven primarily by growth in residential property values and new construction in the County which contributed to 1.7 percent of the overall property tax growth.

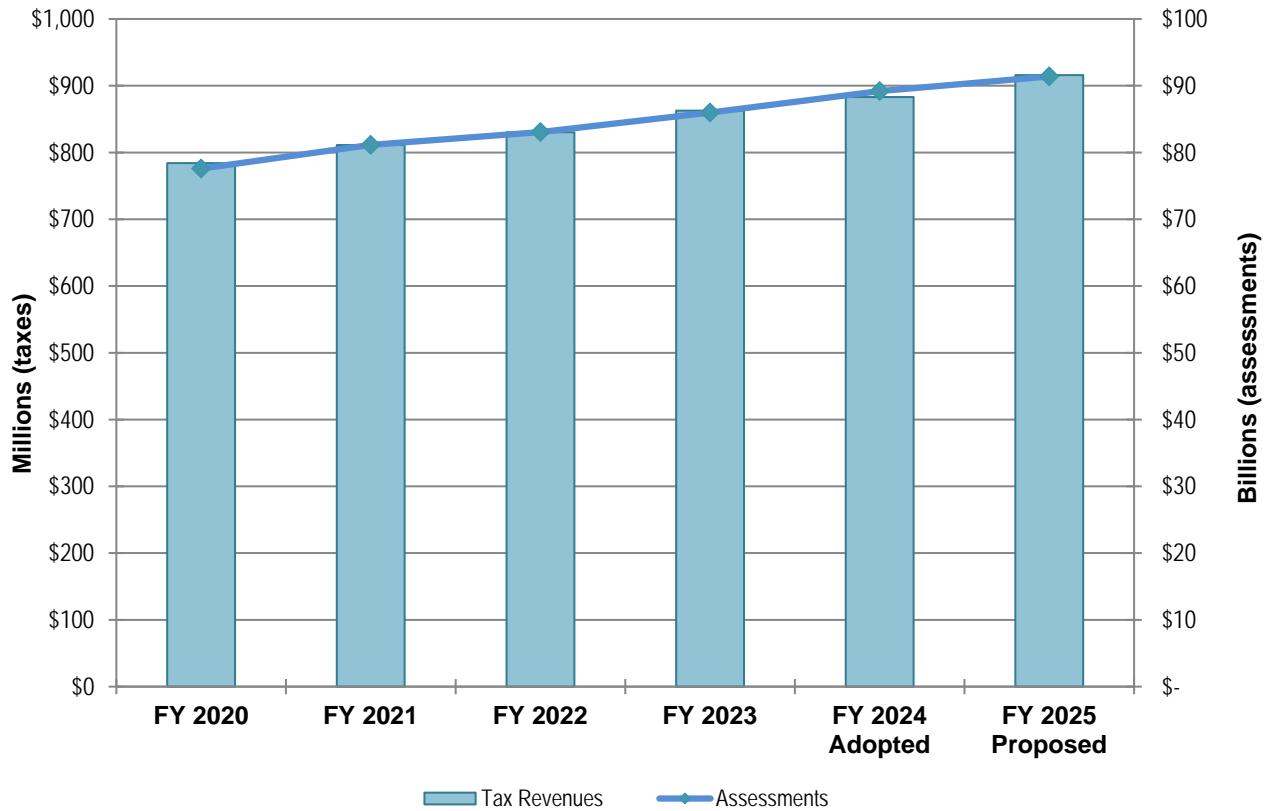
CY 2024 commercial assessments increased 1.6 percent, mainly driven by new construction in the office and apartment sectors. Base office assessments were down double digits as expected, but were partially offset by new construction, decreasing 8.5 percent overall. Hotel assessments increased 1.7 percent and general commercial (malls, retail stores, gas stations, commercial condos, etc.) assessments decreased 2.4 percent over CY 2023 values. Apartment property values saw overall growth of 9.5 percent, almost half of which was due to significant new construction.

CY 2024 residential assessments increased 3.2 percent in the aggregate. Including new construction, single-family houses (including townhomes) increased 3.9 percent, while condominium assessment totals increased by 1.1 percent. The average value of a single-family property increased by 3.3 percent; from \$798,500 in CY 2023 to \$824,700 in CY 2024. At the proposed real estate tax rate of \$1.028 per \$100 of assessed value, which is the base rate, the average single-family residential tax bill will increase by about \$389, or 4.8 percent, in CY 2024.

**CHANGE IN ASSESSED VALUE OF REAL ESTATE IN ARLINGTON COUNTY**  
**Calendar Year 2023 to Calendar Year 2024**  
(In millions, numbers may not add due to rounding)

|  | Single-Family |             | Apartment | Commercial | Total    |
|--|---------------|-------------|-----------|------------|----------|
|  | Houses        | Condominium |           |            |          |
| Percentage of CY 2023 Tax Base             | 41%           | 13%         | 22%       | 23%        | 100%     |
| CY 2023 Tax Base                           | \$36,684      | \$12,022    | \$20,029  | \$20,462   | \$89,198 |
| Assessed Value Change                      | \$1,311       | \$129       | \$1,053   | (\$1,777)  | \$716    |
| CY 2024 Tax Base<br>(Excluding New Growth) | \$37,995      | \$12,152    | \$21,082  | \$18,685   | \$89,914 |
| Percent Change                             | 3.6%          | 1.1%        | 5.3%      | -8.7%      | 0.8%     |
| New Construction                           | \$126         | -           | \$845     | \$510      | \$1,481  |
| Percent Change                             | 0.3%          | -           | 4.2%      | 2.5%       | 1.7%     |
| CY 2024 With New Construction              | \$38,121      | \$12,152    | \$21,928  | \$19,195   | \$91,395 |
| Percent Change CY 2023 to CY 2024          | 3.9%          | 1.1%        | 9.5%      | -6.2%      | 2.5%     |

Real Estate Tax Revenues & Assessment Base



The following table shows the projected General Fund revenue generated by the proposed real estate tax rate of \$1.028 per \$100 of assessed value in FY 2025. The FY 2025 real estate tax revenues account for \$17.3 million in anticipated tax refunds (reflecting 1.9 percent of total real estate taxes in line with the trend of actuals) and \$0.9 million in penalty and interest revenue. The \$916.0 million in real estate tax revenue is net of \$5.0 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), \$6.5 million set aside for the Crystal City Tax Increment Financing (TIF) fund, \$2.3 million set aside for the Columbia Pike TIF fund, and \$1.7 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 2023<br>Actual    | FY 2024<br>Adopted   | FY 2025<br>Proposed  | % Change<br>'24 to '25 |
|--|----------------------|----------------------|----------------------|------------------------|
| Real Estate Taxes                        | \$877,802,114        | \$897,266,300        | \$932,316,930        | 4%                     |
| Additions, Delinquent Penalty & Interest | 913,725              | 725,000              | 925,000              | 28%                    |
| Tax Refunds                              | (16,121,301)         | (15,000,000)         | (17,250,000)         | 15%                    |
| <b>Total</b>                             | <b>\$862,594,538</b> | <b>\$882,991,300</b> | <b>\$915,991,930</b> | <b>4%</b>              |

**FY 2024 REVISED - REAL ESTATE TAX REVENUES**

| Description  | Percent Change | Assessed Value       | Tax Rate* | Tax Levy      | Percent Collected | Total for Tax Year | Total for Fiscal Year |
|--|----------------|----------------------|-----------|---------------|-------------------|--------------------|-----------------------|
| <b>REAL ESTATE</b>   |                |                      |           |               |                   |                    |                       |
| County Property, CY 2022   |                | \$85,975,360,100     |           |               |                   |                    |                       |
| Net Change in Assessments  | 3.7%           | <u>3,222,581,000</u> |           |               |                   |                    |                       |
| County Property as of April 2023                                   |                | 89,197,941,100       | \$1.013   | \$903,575,143 | 99.8%             | \$901,677,636      |                       |
|  |                |                      |           |               |                   |                    |                       |
| PSC Property in Tax Year 2022                                      |                | \$180,313,600        |           |               |                   |                    |                       |
| PSC Estimated Net Change in Assessments                            | 6.0%           | <u>10,739,960</u>    |           |               |                   |                    |                       |
| PSC Property in Tax Year 2023                                      |                | \$191,053,560        | \$1.013   | \$1,935,373   | 100.0%            | <u>\$1,935,373</u> |                       |
|  |                |                      |           |               |                   |                    |                       |
| Total Taxable Base, Fall 2023                                      |                | \$89,388,994,660     |           |               |                   | \$903,613,008      |                       |
|  |                |                      |           |               |                   |                    |                       |
| Taxes Due October 5, 2023  |                |                      |           |               |                   |                    | <b>\$451,806,500</b>  |
| Less Tax Relief for Elderly and Disabled                           |                |                      |           |               |                   |                    | <b>(2,500,000)</b>    |
| Less Tax Relief for Disabled Veterans                              |                |                      |           |               |                   |                    | <b>(535,840)</b>      |
| Less Tax Increment for Crystal City TIF                            |                |                      |           |               |                   |                    | <b>(2,568,290)</b>    |
| Less Tax Increment for Columbia Pike TIF                           |                |                      |           |               |                   |                    | <b>(843,430)</b>      |
| Less Tax Increment for Ballston CDA TIF                            |                |                      |           |               |                   |                    | <b>(728,010)</b>      |
| ESTIMATED REVENUE FOR FY 2024 - FALL 2023                          |                |                      |           |               |                   |                    | <b>\$444,630,930</b>  |
|  |                |                      |           |               |                   |                    |                       |
| County Property as of April 2023                                   |                | \$89,197,941,100     |           |               |                   |                    |                       |
| Net Change in Assessments  | 2.5%           | <u>2,197,320,300</u> |           |               |                   |                    |                       |
| County Property as of January 1, 2024                              |                | 91,395,261,400       | \$1.028   | \$939,543,290 | 99.8%             | \$937,570,250      |                       |
|  |                |                      |           |               |                   |                    |                       |
| PSC Property in Tax Year 2024 (prior to Fall 2024 adjustment)      |                | \$197,575,600        | \$1.028   | \$2,031,077   | 100.0%            | <u>\$2,031,077</u> |                       |
|  |                |                      |           |               |                   |                    |                       |
| Total Taxable Base, Spring 2024                                    |                | \$91,592,837,000     |           |               |                   | \$939,601,327      |                       |
|  |                |                      |           |               |                   |                    |                       |
| Taxes Due June 15, 2024  |                |                      |           |               |                   |                    | <b>\$469,800,660</b>  |
| Less Tax Relief for Elderly and Disabled                           |                |                      |           |               |                   |                    | <b>(2,500,000)</b>    |
| Less Tax Relief for Disabled Veterans                              |                |                      |           |               |                   |                    | <b>(546,560)</b>      |
| Less Tax Increment for Crystal City TIF                            |                |                      |           |               |                   |                    | <b>(3,097,500)</b>    |
| Less Tax Increment for Columbia Pike TIF                           |                |                      |           |               |                   |                    | <b>(1,121,890)</b>    |
| Less Tax Increment for Ballston CDA TIF                            |                |                      |           |               |                   |                    | <b>(872,550)</b>      |
| ESTIMATED REVENUE FOR FY 2023 - SPRING 2024                        |                |                      |           |               |                   |                    | <b>\$461,662,160</b>  |
| <b>TOTAL ESTIMATED ASSESSMENT TAX REVENUE FOR FISCAL YEAR 2024</b> |                |                      |           |               |                   |                    | <b>\$906,293,090</b>  |

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

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

**FY 2025 PROPOSED - REAL ESTATE TAX REVENUES**

| Description  | Percent Change | Assessed Value         | Tax Rate <sup>(1)</sup> | Tax Levy      | Percent Collected | Total for Tax Year | Total for Fiscal Year |
|--|----------------|------------------------|-------------------------|---------------|-------------------|--------------------|-----------------------|
| <b>REAL ESTATE</b>   |                |                        |                         |               |                   |                    |                       |
| County Property as of CY 2023 Land Book                            |                | \$89,197,941,100       |                         |               |                   |                    |                       |
| Net Change in Assessments  | 2.5%           | <u>\$2,197,320,300</u> |                         |               |                   |                    |                       |
| County Property as of January 1, 2024                              |                | \$91,395,261,400       | \$1.028                 | \$939,543,290 | 99.8%             | \$937,570,250      |                       |
|  |                |                        |                         |               |                   |                    |                       |
| PSC Property in Tax Year 2023                                      |                | \$191,053,560          |                         |               |                   |                    |                       |
| PSC Estimated Net Change in Assessments                            | 3.4%           | <u>\$6,522,040</u>     |                         |               |                   |                    |                       |
| PSC Property in Tax Year 2024                                      |                | \$197,575,600          | \$1.028                 | \$2,031,080   | 100%              | <u>\$2,031,080</u> |                       |
| Total Taxable Base, Fall 2024                                      |                |                        |                         |               |                   | \$939,601,330      |                       |
| Taxes Due October 5, 2024  |                |                        |                         |               |                   |                    | <b>\$469,800,660</b>  |
| Less Tax Relief for Elderly and Disabled                           |                |                        |                         |               |                   |                    | <b>(2,500,000)</b>    |
| Less Tax Relief for Disabled Veterans                              |                |                        |                         |               |                   |                    | <b>(546,560)</b>      |
| Less Tax Increment for Crystal City TIF                            |                |                        |                         |               |                   |                    | <b>(3,097,500)</b>    |
| Less Tax Increment for Columbia Pike TIF                           |                |                        |                         |               |                   |                    | <b>(1,121,890)</b>    |
| Less Tax Increment for Ballston CDA TIF                            |                |                        |                         |               |                   |                    | <b>(849,040)</b>      |
| ESTIMATED REVENUE FOR FY 2024 - FALL 2025                          |                |                        |                         |               |                   |                    | <b>\$461,685,670</b>  |
|  |                |                        |                         |               |                   |                    |                       |
| County Property as of January 1, 2024                              |                | \$91,395,261,400       |                         |               |                   |                    |                       |
| Net Change in Assessments  | 2.0%           | <u>\$1,827,905,228</u> |                         |               |                   |                    |                       |
| County Property as of January 1, 2025                              |                | \$93,223,166,628       | \$1.028                 | \$958,334,150 | 99.8%             | \$956,321,650      |                       |
|  |                |                        |                         |               |                   |                    |                       |
| PSC Property in Tax Year 2024 (prior to Fall 2024 adjustment)      |                | \$197,575,600          |                         |               |                   |                    |                       |
| PSC Estimated Net Change in Assessments                            |                | <u>\$3,951,512</u>     |                         |               |                   |                    |                       |
| PSC Property in Tax Year 2025                                      |                | \$201,527,112          | \$1.028                 | \$2,071,700   | 100%              | <u>\$2,071,700</u> |                       |
| Total Taxable Base, Spring 2025                                    |                |                        |                         |               |                   | \$958,393,350      |                       |
| Taxes Due June 15, 2025  |                |                        |                         |               |                   |                    | <b>\$479,196,680</b>  |
| Less Tax Relief for Elderly and Disabled                           |                |                        |                         |               |                   |                    | <b>(2,500,000)</b>    |
| Less Tax Relief for Disabled Veterans                              |                |                        |                         |               |                   |                    | <b>(557,490)</b>      |
| Less Tax Increment for Crystal City TIF                            |                |                        |                         |               |                   |                    | <b>(3,409,010)</b>    |
| Less Tax Increment for Columbia Pike TIF                           |                |                        |                         |               |                   |                    | <b>(1,222,340)</b>    |
| Less Tax Increment for Ballston CDA TIF                            |                |                        |                         |               |                   |                    | <b>(876,580)</b>      |
| ESTIMATED REVENUE FOR FY 2025 - SPRING 2025                        |                |                        |                         |               |                   |                    | <b>\$470,631,260</b>  |
| <b>TOTAL ESTIMATED ASSESSMENT TAX REVENUE FOR FISCAL YEAR 2025</b> |                |                        |                         |               |                   |                    | <b>\$932,316,930</b>  |

<sup>(1)</sup> The tax rate is per \$100 of assessed value and excludes the \$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 2025.

It is anticipated that the County’s personal property tax revenues will increase to \$146.8 million in FY 2025. While some vehicle values may decrease from the highs observed during the pandemic, the total number of vehicles remains high. The business tangible tax is also expected to increase based on recent actuals.

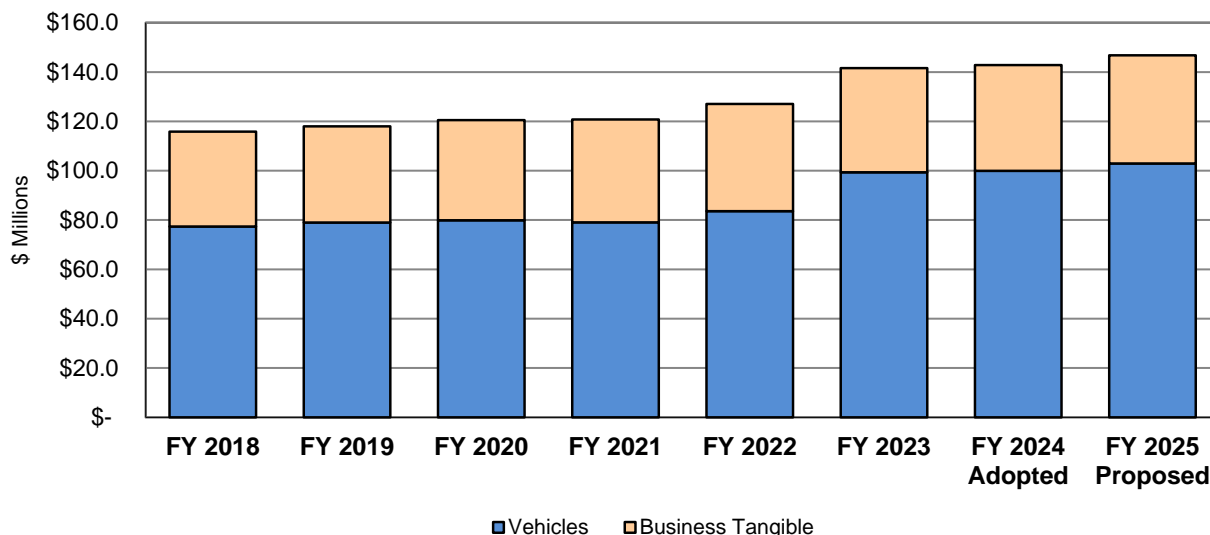
FY 2025 motor vehicle personal property tax revenue is projected to increase 3.9 percent over FY 2024 adopted amounts. The County bases its vehicle assessments on the J.D. Power (formerly National Automobile Dealer’s Association) assessment figures from January. However, the precise value of the assessment 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 2.3 percent in FY 2025.

The personal property tax rate remains unchanged for FY 2025. 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. Due to historically high vehicle assessments for CY 2022, the Commissioner of Revenue proposed and the County Board approved a lowered assessment ratio of 88 percent for CY 2022. The assessment ratio reverted back to 100 percent for the FY 2024 adopted budget.

**Personal Property and Business Tangible Assessments**

The assessed value of personal property in the County for FY 2023 totaled approximately \$2.8 billion. FY 2025 personal property tax revenue is projected to increase three percent compared to the FY 2024 adopted levels.

**Personal Property Tax Revenue**



**Vehicle Assessment**

Vehicles in Arlington County are assessed using the average loan value from the J.D. Power (formerly 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. 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 table shows the ten-year history for average assessed value, tax rate, and average total tax per vehicle. The previous year assessed values reflect the actual average assessed value based on all vehicles in the County. The 2024/2025 assessed value is a projection based on preliminary assessed values that will not be finalized until July when the Commissioner of Revenue completes its primary assessment of vehicles on the tax rolls. The CY 2024 projected average assessed value (average loan value) of vehicles currently in the County is estimated to be \$11,227.

**PERSONAL PROPERTY TAX PAID FOR AVERAGE CAR VALUE \***

| Calendar / Fiscal Year  | Average Assessed Value | Tax Rate | Total Tax* |
|-------------------------|------------------------|----------|------------|
| 2015 / 2016             | \$9,399                | \$5.00   | \$470      |
| 2016 / 2017             | \$9,682                | \$5.00   | \$484      |
| 2017 / 2018             | \$10,303               | \$5.00   | \$515      |
| 2018 / 2019             | \$10,020               | \$5.00   | \$501      |
| 2019 / 2020             | \$10,663               | \$5.00   | \$533      |
| 2020 / 2021             | \$10,286               | \$5.00   | \$514      |
| 2021 / 2022             | \$11,368               | \$5.00   | \$568      |
| 2022 / 2023 (88%)**     | \$12,235               | \$5.00   | \$612      |
| 2023 / 2024             | \$14,164               | \$5.00   | \$708      |
| 2024 / 2025 (projected) | \$11,227               | \$5.00   | \$561      |

\*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.

\*\*A one-time assessment ratio was applied in CY 2022 to offset the historic temporary rise of vehicle pricing in the calendar year.

|                                 | FY 2023 Actual       | FY 2024 Adopted      | FY 2025 Proposed     | % Change '24 to '25 |
|---------------------------------|----------------------|----------------------|----------------------|---------------------|
| Personal Property Taxes         | \$141,717,413        | \$143,530,733        | \$147,252,147        | 3%                  |
| Penalty & Interest              | 2,654,707            | 1,700,000            | 2,050,000            | 21%                 |
| Tax Refunds - Personal Property | (2,797,413)          | (2,500,000)          | (2,500,000)          | -                   |
| <b>Total</b>                    | <b>\$141,574,707</b> | <b>\$142,730,733</b> | <b>\$146,802,147</b> | <b>3%</b>           |

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 2024, 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 76 percent of the tax liability, with the State block grant funds contributing the remaining 24 percent. However, the exact amount of the CY 2024 subsidy on the portion of conventional fuel value between \$3,001 and \$20,000 will not be known until July 2024, 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. The average clean fuel vehicle assessment was roughly \$26,011 in CY 2023. Thus, under the adopted tax relief formula, the owner of an average clean fuel vehicle had a tax bill of \$575. This bill is \$299 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 2025 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 37 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 \$143 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 2025, based on preliminary estimates.



**CY 2024 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 24%.**

| 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     | \$162                 | \$38                     | 19%                            |
| \$5,000            | \$250     | \$174                 | \$76                     | 30%                            |
| \$6,000            | \$300     | \$186                 | \$114                    | 38%                            |
| \$7,000            | \$350     | \$198                 | \$152                    | 43%                            |
| \$8,000            | \$400     | \$210                 | \$190                    | 48%                            |
| \$9,000            | \$450     | \$222                 | \$228                    | 51%                            |
| \$10,000           | \$500     | \$234                 | \$266                    | 53%                            |
| \$11,000           | \$550     | \$246                 | \$304                    | 55%                            |
| \$12,000           | \$600     | \$258                 | \$342                    | 57%                            |
| \$13,000           | \$650     | \$270                 | \$380                    | 58%                            |
| \$14,000           | \$700     | \$282                 | \$418                    | 60%                            |
| \$15,000           | \$750     | \$294                 | \$456                    | 61%                            |
| \$16,000           | \$800     | \$306                 | \$494                    | 62%                            |
| \$17,000           | \$850     | \$318                 | \$532                    | 63%                            |
| \$18,000           | \$900     | \$330                 | \$570                    | 63%                            |
| \$19,000           | \$950     | \$342                 | \$608                    | 64%                            |
| \$20,000           | \$1,000   | \$354                 | \$646                    | 65%                            |
| \$21,000           | \$1,050   | \$354                 | \$696                    | 66%                            |

**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**

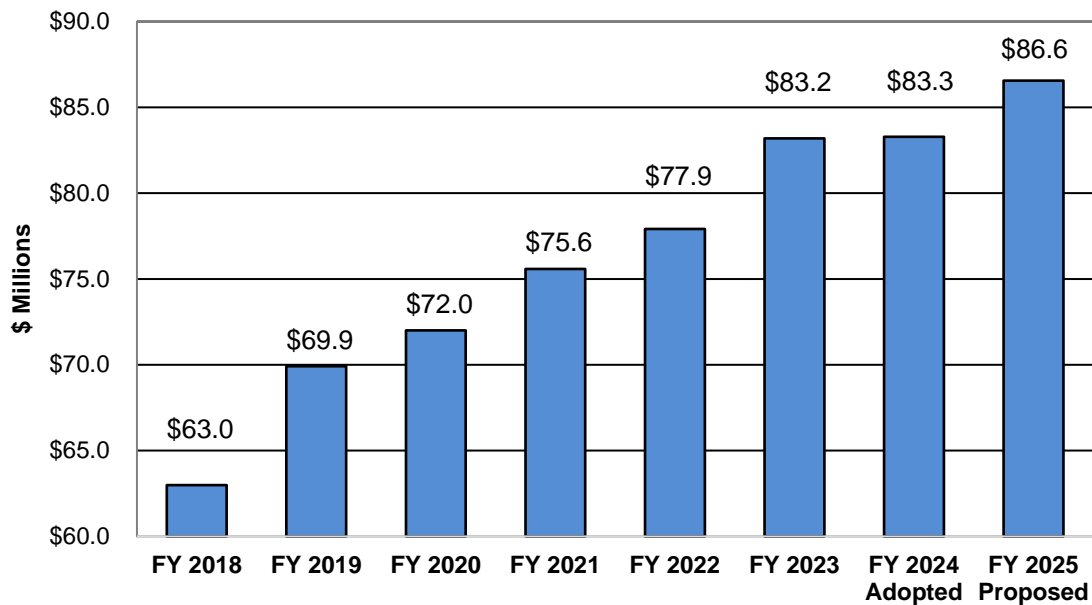
(State Code Section §58.1-3700, et al / County Code Section §11-57 through §11-84)

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 2025 budget, BPOL revenues are anticipated to increase four percent due to steady growth in business revenues.

|                    | FY 2023<br>Actual   | FY 2024<br>Adopted  | FY 2025<br>Proposed | % Change<br>'24 to '25 |
|--------------------|---------------------|---------------------|---------------------|------------------------|
| BPOL Taxes         | \$85,452,754        | \$84,980,000        | \$88,905,000        | 5%                     |
| Penalty & Interest | 808,757             | 600,000             | 841,100             | 40%                    |
| Tax Refunds - BPOL | (3,069,743)         | (2,300,000)         | (3,194,000)         | 39%                    |
| <b>Total</b>       | <b>\$83,191,768</b> | <b>\$83,280,000</b> | <b>\$86,552,100</b> | <b>4%</b>              |

**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 now 1.0 percent, all of which is remitted to localities after the State repealed the 1.5 percent State portion of the tax during the 2022 General Assembly. 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 2025 local sales tax revenue is anticipated to increase nine percent compared to the FY 2024 adopted budget, reflecting trends in actuals.

|           | FY 2023<br>Actual | FY 2024<br>Adopted | FY 2025<br>Proposed | % Change<br>'24 to '25 |
|-----------|-------------------|--------------------|---------------------|------------------------|
| Sales Tax | \$53,332,446      | \$52,800,000       | \$57,700,000        | 9%                     |

**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 2025 TOT projections reflect occupancy rates and room rates and are projected to increase 18 percent compared to the FY 2024 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 2023<br>Actual | FY 2024<br>Adopted | FY 2025<br>Proposed | % Change<br>'24 to '25 |
|-------------------------|-------------------|--------------------|---------------------|------------------------|
| Transient Occupancy Tax | \$22,697,994      | \$22,000,000       | \$26,000,000        | 18%                    |

**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 2025, meals tax revenue is expected to increase 12 percent compared to the FY 2024 adopted levels.

|           | FY 2023<br>Actual | FY 2024<br>Adopted | FY 2025<br>Proposed | % Change<br>'24 to '25 |
|-----------|-------------------|--------------------|---------------------|------------------------|
| Meals Tax | \$46,534,736      | \$45,000,000       | \$50,500,000        | 12%                    |

**OTHER LOCAL TAXES**

The chart below lists other sources of local taxes.

|                        | FY 2023<br>Actual   | FY 2024<br>Adopted  | FY 2025<br>Proposed | % Change<br>'24 to '25 |
|------------------------|---------------------|---------------------|---------------------|------------------------|
| Car Rental             | \$8,450,308         | \$7,998,000         | \$8,637,000         | 8%                     |
| Bank Stock             | 6,552,332           | 4,000,000           | 5,500,000           | 38%                    |
| Recordation            | 4,812,797           | 6,500,000           | 5,000,000           | -23%                   |
| Cigarette              | 2,173,049           | 2,000,000           | 2,000,000           | -                      |
| Utility                | 16,569,439          | 15,900,000          | 16,500,000          | 4%                     |
| Short-Term Rental      | 83,951              | 55,000              | 75,000              | 36%                    |
| Wills & Administration | 118,963             | 60,000              | 75,000              | 25%                    |
| Consumption            | 725,991             | 750,000             | 750,000             | -                      |
| Communication          | 5,245,582           | 5,100,000           | 5,100,000           | -                      |
| <b>Total</b>           | <b>\$44,732,412</b> | <b>\$42,363,000</b> | <b>\$43,637,000</b> | <b>3%</b>              |

**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 2025 car rental tax revenue is expected to increase eight 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 2025 bank stock tax total revenue is expected to increase 38 percent from FY 2024 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 2025 recordation tax revenue is expected to decrease by 23 percent over FY 2024 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 2025 revenues are expected to remain flat from FY 2024 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 \$10.5 million in FY 2025.

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.

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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 2025 is \$6.0 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 2025 are expected to increase 36 percent from FY 2024 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 2025 are expected to increase 25 percent based on trends in recent 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 2025 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 2025 is projected to remain flat compared to FY 2024 adopted levels.

### 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 |
|-------------|----------------|----------------|
| 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        | 53.4%          | 46.6%          |
| 2024        | 53.2%          | 46.8%          |
| 2025        | 53.2%          | 46.8%          |

\*The School's revenue sharing percentage for 2003 – 2005 was 48.6%. In 2006 it was 48.1% and in 2007 it was 47.7%.

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 adopted budgets for their respective board.

The proposed FY 2025 transfer to APS based on the principles of revenue sharing is \$621,121,727 in ongoing revenue – an increase of 4.5 percent over FY 2024. In addition to the transfer from revenue sharing principles, the Schools will receive \$5.4 million in one-time funding. Total proposed School funding for FY 2025 at the proposed tax rate of \$1.028 per \$100 of assessed value is \$626,527,267.

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 |
|---------------|---------------|--------------|----------------|
| 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          | \$527,096,320 | \$2,817,940  | \$529,914,260  |
| 2023          | \$563,897,292 | \$20,484,857 | \$584,382,149  |
| 2024 Adopted  | \$594,385,235 | \$13,841,500 | \$608,226,735  |
| 2025 Proposed | \$621,121,727 | \$5,405,540  | \$626,527,267  |



## 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 2023<br>Actual   | FY 2024<br>Adopted | FY 2025<br>Proposed | % Change<br>'24 to '25 |
|----------------------------|---------------------|--------------------|---------------------|------------------------|
| Motor Vehicle License Fees | \$135,459           | -                  | -                   | -                      |
| Highway Permits            | 4,506,594           | \$3,776,680        | \$4,194,200         | 11%                    |
| Site Plan Fees             | 2,586,435           | 2,040,160          | 1,519,388           | -26%                   |
| Right-of-Way Fees          | 951,045             | 1,123,000          | 1,123,000           | -                      |
| Other                      | 1,982,755           | 2,091,460          | 2,213,552           | 6%                     |
| <b>Total</b>               | <b>\$10,162,288</b> | <b>\$9,031,300</b> | <b>\$9,050,140</b>  | <b>-</b>               |

### Motor Vehicle License Fees

The annual motor vehicle license fee increased \$8 to \$33 per vehicle in FY 2011. This fee was later permanently eliminated in CY 2022.

### 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 2025, this revenue stream is expected to increase by 11 percent over the FY 2024 adopted budget levels.

### Site Plan Fees

Site plan fee revenue is anticipated to be \$1.5 million in FY 2025, a 26 percent decrease over the FY 2024 adopted budget. This decrease is due to an anticipated slowdown in the commercial development market.

### Right-of-Way Fees

Revenues from right-of-way fees are based on the FY 2024 rate imposed by the State at \$1.26 line/month. 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 2025, revenues are projected to remain flat over FY 2024 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 2025, "other" revenues are forecast to increase six percent driven primarily by increases to miscellaneous and use permits.

## FINES, INTEREST, RENTS

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

|                      | FY 2023<br>Actual   | FY 2024<br>Adopted  | FY 2025<br>Proposed | % Change<br>'24 to '25 |
|----------------------|---------------------|---------------------|---------------------|------------------------|
| Fines/Tickets        | \$5,161,999         | \$6,834,924         | \$7,423,524         | 9%                     |
| Interest             | 19,830,737          | 6,700,000           | 12,000,000          | 79%                    |
| Rent & Other Revenue | 7,429,688           | 7,497,535           | 9,875,431           | 32%                    |
| Paid Parking         | 1,059,935           | 1,093,895           | 1,131,467           | 3%                     |
| GASB                 | 7,929,028           | -                   | -                   | -                      |
| <b>Total</b>         | <b>\$41,411,387</b> | <b>\$22,126,354</b> | <b>\$30,430,422</b> | <b>38%</b>             |

### 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 2025, this category is projected to increase nine percent over FY 2024 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 2025, revenues are expected to increase 32 percent over FY 2024 adopted levels.

### Paid Parking

This revenue is generated by the monthly parking charges in various government buildings. FY 2025 revenue is projected to increase three percent over FY 2024 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 2023<br>Actual   | FY 2024<br>Adopted  | FY 2025<br>Proposed | % Change<br>'24 to '25 |
|------------------------------------|---------------------|---------------------|---------------------|------------------------|
| Refuse/Recycling Fee               | \$10,524,218        | \$13,483,848        | \$13,802,900        | 2%                     |
| Parking Meters                     | 9,334,677           | 9,696,193           | 9,826,216           | 1%                     |
| Recreation Fees                    | 12,813,021          | 12,958,747          | 15,455,085          | 19%                    |
| Ambulance Service Fees             | 4,706,401           | 4,730,000           | 4,860,000           | 3%                     |
| Arlington Transit / Commuter Store | 4,879,287           | 4,622,314           | 5,243,850           | 13%                    |
| Indirect Administrative Charges    | 7,991,992           | 8,855,516           | 9,345,665           | 6%                     |
| Mental Health Charges              | 3,260,754           | 89,482              | 89,482              | -                      |
| Falls Church Reimbursement         | 4,052,675           | 3,704,500           | 4,072,877           | 10%                    |
| GASB                               | (3,547,426)         | -                   | -                   | -                      |
| Other                              | 7,470,390           | 11,265,068          | 10,753,772          | -5%                    |
| <b>Total</b>                       | <b>\$61,485,989</b> | <b>\$69,405,668</b> | <b>\$73,449,847</b> | <b>6%</b>              |

### Refuse/Recycling Fee

For FY 2025, revenues for residential collection, disposal, and recycling is expected to increase by 2 percent based on an increased rate from \$406.14 to \$415.70 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 one percent from FY 2024 adopted levels due to an increase in enforcement efforts.

### 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 19 percent in FY 2025.

### Ambulance Service Fees

Ambulance service fee revenue is expected to increase three percent in FY 2025 due to the treat no transport and qualified healthcare practitioner fee increases.

### Arlington Transit / Commuter Store

Arlington Transit / Commuter Store revenue includes ART bus fares and business contributions for transportation demand management (TDM) programs. FY 2025 revenues are projected to increase 13 percent over FY 2024 adopted levels primarily due to a fee increase of 15 percent.

### **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 2025, indirect administrative charges are increasing six percent over FY 2024.

### **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 2025, mental health service charges remain flat after a reclassification to Community Services Board revenue in FY 2024.

### **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 2023<br>Actual  | FY 2024<br>Adopted | FY 2025<br>Proposed | % Change<br>'24 to '25 |
|---------------------------------------|--------------------|--------------------|---------------------|------------------------|
| Circuit Court Judiciary               | \$51,756           | \$49,204           | \$59,558            | 21%                    |
| Clerk of the Circuit Court            | 157,278            | 174,794            | 220,294             | 26%                    |
| Community Corrections                 | 15,077             | 16,924             | 13,027              | -23%                   |
| General District Court                | 8,504              | 9,215              | 8,220               | -11%                   |
| Magistrate                            | 1,723              | 1,686              | 1,707               | 1%                     |
| Juvenile and Domestic Relations Court | 262,984            | 111,819            | 225,199             | 101%                   |
| Commonwealth's Attorney               | 239,044            | 271,255            | 255,169             | -6%                    |
| Sheriff                               | 366,883            | 311,200            | 300,297             | -4%                    |
| Fire                                  | 2,861,742          | 2,602,976          | 2,763,197           | 6%                     |
| Emergency Communications Center       | 79,180             | 147,590            | 216,311             | 47%                    |
| Department of Management and Finance  | 8,504              | 7,837              | 9,898               | 26%                    |
| <b>Total</b>                          | <b>\$4,052,675</b> | <b>\$3,704,500</b> | <b>\$4,072,877</b>  | <b>10%</b>             |

**Other**

In the "Other" category, revenue decreased five percent primarily due to a decrease in recycled materials sales.

## 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 2023<br>Actual   | FY 2024<br>Adopted  | FY 2025<br>Proposed | % Change<br>'24 to '25 |
|--|---------------------|---------------------|---------------------|------------------------|
| Highway Aid                            | \$22,285,258        | \$21,650,000        | \$24,905,000        | 15%                    |
| Law Enforcement Aid                    | 7,519,457           | 7,835,256           | 8,477,345           | 8%                     |
| Health Reimbursement                   | 3,699,477           | 3,703,448           | 3,886,237           | 5%                     |
| Social Services                        | 3,893,936           | 3,985,484           | 4,052,020           | 2%                     |
| Mental Health/ Intellectual Disability | 11,521,442          | 14,262,430          | 13,785,538          | -3%                    |
| Sheriff / Detention Center             | 9,663,756           | 10,445,024          | 10,802,500          | 3%                     |
| Prisoner Expense Reimbursement         | 599,029             | 800,000             | 800,000             | -                      |
| Commuter Assistance                    | 5,600,720           | 6,045,552           | 6,675,399           | 10%                    |
| Comprehensive Services Act             | 1,199,039           | 1,335,528           | 1,539,457           | 15%                    |
| Plastic Bag Fee                        | 340,802             | 300,000             | 348,000             | 16%                    |
| Other                                  | 19,484,783          | 19,484,828          | 20,196,307          | 4%                     |
| <b>Total</b>                           | <b>\$85,807,699</b> | <b>\$89,847,550</b> | <b>\$95,467,803</b> | <b>6%</b>              |

### 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 2025 budget, highway aid reimbursements from the State are expected to increase 15 percent from the FY 2024 adopted levels.

### 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 ("HB 599") funding each year based on population, crime rates, and social service rates. For the FY 2025 budget, the County is projecting law enforcement aid at \$8.5 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.

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### **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; \$15/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.

### **Plastic Bag Fee**

In 2021, the General Assembly passed legislation allowing localities to adopt the fee for disposable plastic bags provided to customers for their purchases which Arlington County adopted effective January 1, 2022. Plastic bag fee revenue is expected to generate \$0.3 million in FY 2025.

### **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 2023<br>Actual   | FY 2024<br>Adopted  | FY 2025<br>Proposed | % Change<br>'23 to '24 |
|-----------------|---------------------|---------------------|---------------------|------------------------|
| WIA / JTPA      | \$827,425           | \$788,289           | \$788,289           | -                      |
| Mental Health   | 1,896,199           | 1,579,814           | 1,442,316           | -9%                    |
| Social Services | 12,334,884          | 12,463,366          | 13,240,824          | 6%                     |
| Substance Abuse | 1,132,219           | 831,541             | 831,541             | -                      |
| Other           | 38,938,195          | 7,460,132           | 2,378,332           | -68%                   |
| <b>Total</b>    | <b>\$55,128,922</b> | <b>\$23,123,142</b> | <b>\$18,681,302</b> | <b>-19%</b>            |

**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 ongoing General Fund federal funds—accounting for approximately \$13.0 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**

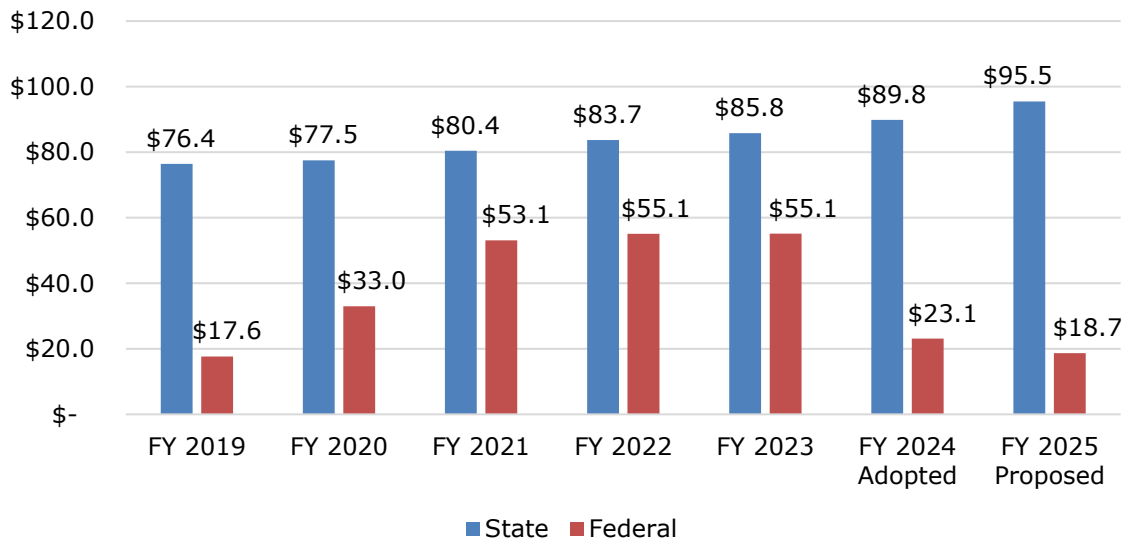
Federal substance abuse funds are used to prevent adverse social, legal, and medical conditions in individuals resulting from alcohol and drug dependency. Outpatient programs provide assessment, individual and group therapy, alcohol and drug education courses, relapse prevention services, psychological 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 2025, substance abuse funding is flat from FY 2024 adopted levels.

**Other**

The remaining federal revenue includes grant funding through the Older Americans Act (OAA), emergency management grants, prisoner reimbursements, other miscellaneous grants, and the reduction of reimbursements in FY 2025 for qualifying FEMA expenditures related to the Covid-19 pandemic.



### 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 2023<br>Actual   | FY 2024<br>Adopted | FY 2025<br>Proposed | % Change<br>'24 to '25 |
|------------------------------------|---------------------|--------------------|---------------------|------------------------|
| Sale of Land and Buildings         | \$1,804,370         | \$15,000           | \$20,000            | 33%                    |
| Affordable Housing Investment Fund | 15,280,336          | -                  | -                   | -                      |
| Gifts & Donations                  | 11,863              | 5,000              | -                   | -100%                  |
| Treasurer's Returned Checks        | 28,975              | 30,000             | 30,000              | -                      |
| GASB                               | 3,796,298           | -                  | -                   | -                      |
| Other                              | 3,371,739           | 2,323,032          | 2,421,471           | 4%                     |
| <b>Total</b>                       | <b>\$24,293,581</b> | <b>\$2,373,032</b> | <b>\$2,471,471</b>  | <b>4%</b>              |

#### 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 2025 proposed budget includes \$58,356,324 in carryover funds, funded by a combination of additional revenue and/or expense savings identified from the current and previous fiscal years.

|                             | FY 2023<br>Actual    | FY 2024<br>Adopted  | FY 2025<br>Proposed | % Change<br>'24 to '25 |
|-----------------------------|----------------------|---------------------|---------------------|------------------------|
| Transfers                   | \$4,997,054          | \$10,195,818        | \$10,170,464        | -                      |
| Prior Year Adjusted Balance | 209,414,960          | 54,363,090          | 58,356,324          | 7%                     |
| <b>Total</b>                | <b>\$214,412,014</b> | <b>\$64,558,908</b> | <b>\$68,526,788</b> | <b>6%</b>              |

**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 2023 (actual), 2024 (adopted), and 2025 (proposed).

| General Fund Revenues                       | FY 2023<br>Actual      | FY 2024<br>Adopted     | FY 2025<br>Proposed    | % Change<br>'24 to '25 |
|---|------------------------|------------------------|------------------------|------------------------|
| Real Estate Tax                             | \$862,594,538          | \$882,991,300          | \$915,991,930          | 4%                     |
| Personal Property Tax                       | 141,574,707            | 142,730,733            | 146,802,147            | 3%                     |
| BPOL Tax                                    | 83,191,768             | 83,280,000             | 86,552,100             | 4%                     |
| Local Sales Tax                             | 53,332,446             | 52,800,000             | 57,700,000             | 9%                     |
| Recordation Tax                             | 4,812,797              | 6,500,000              | 5,000,000              | -23%                   |
| Transient Occupancy Tax                     | 22,697,994             | 22,000,000             | 26,000,000             | 18%                    |
| Cigarette Tax                               | 2,173,049              | 2,000,000              | 2,000,000              | -                      |
| Meals Tax                                   | 46,534,736             | 45,000,000             | 50,500,000             | 12%                    |
| Utility Tax                                 | 16,569,439             | 15,900,000             | 16,500,000             | 4%                     |
| Communications Tax                          | 5,245,582              | 5,100,000              | 5,100,000              | -                      |
| Other Taxes                                 | 15,931,545             | 12,863,000             | 15,037,000             | 17%                    |
| <b>Total Local Taxes</b>                    | <b>1,254,658,601</b>   | <b>1,271,165,033</b>   | <b>1,327,183,177</b>   | <b>4%</b>              |
| Licenses, Permits & Fees                    | 10,162,288             | 9,031,300              | 9,050,140              | -                      |
| Fines, Interest, Rents                      | 33,482,359             | 22,126,354             | 30,430,422             | 38%                    |
| Charges for Services                        | 65,033,415             | 69,405,668             | 73,449,847             | 6%                     |
| Commonwealth                                | 85,807,699             | 89,847,550             | 95,467,803             | 6%                     |
| Federal Government                          | 55,128,922             | 23,123,142             | 18,681,302             | -19%                   |
| Miscellaneous Revenue                       | 20,497,283             | 2,373,032              | 2,471,471              | 4%                     |
| Transfers                                   | 4,997,054              | 10,195,818             | 10,170,464             | -                      |
| <b>Total Non-Tax Revenue</b>                | <b>275,109,020</b>     | <b>226,102,864</b>     | <b>239,721,449</b>     | <b>6%</b>              |
| <b>TOTAL (excluding prior year balance)</b> | <b>1,529,767,621</b>   | <b>1,497,267,897</b>   | <b>1,566,904,626</b>   | <b>5%</b>              |
| GASB  | 8,177,900              | -                      | -                      | -                      |
| Prior Year Adjusted Balance                 | 209,414,960            | 54,363,090             | 58,356,324             | 7%                     |
| <b>Total (including Prior Year Balance)</b> | <b>\$1,747,360,481</b> | <b>\$1,551,630,987</b> | <b>\$1,625,260,950</b> | <b>5%</b>              |

**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 2025 proposed budget reflects the CY 2024 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 2025 revenue is expected to increase due to higher real estate assessments and the inclusion of an additional parcel as voted by the County Board in December 2023. 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 2023<br>Actual  | FY 2024<br>Adopted | FY 2025<br>Proposed | % Change<br>'24 to '25 |
|-----------------------|--------------------|--------------------|---------------------|------------------------|
| Real Estate Tax       | \$1,217,460        | \$1,291,548        | \$1,773,110         | 37%                    |
| Local Sales Tax       | 60,225             | -                  | -                   | -                      |
| Meals Tax             | 664,196            | 550,121            | 542,142             | -1%                    |
| Miscellaneous Revenue | 1,144,000          | -                  | -                   | -                      |
| <b>Total</b>          | <b>\$3,085,881</b> | <b>\$1,841,669</b> | <b>\$2,315,252</b>  | <b>26%</b>             |

**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 2023<br>Actual  | FY 2024<br>Adopted | FY 2025<br>Proposed | % Change<br>'24 to '25 |
|-----------------------------|--------------------|--------------------|---------------------|------------------------|
| Transient Occupancy Tax     | \$1,135,416        | \$1,100,000        | \$1,300,000         | 18%                    |
| Miscellaneous State Revenue | 406,335            | 1,300,000          | -                   | -100%                  |
| Transfer In                 | 246,700            | 246,700            | 246,700             | -                      |
| <b>Total</b>                | <b>\$1,788,451</b> | <b>\$2,646,700</b> | <b>\$1,546,700</b>  | <b>-42%</b>            |

**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 2024 proposed real estate tax rate is \$0.045 for each \$100 of assessed value, no change from the CY 2023 rate.
- ↓ BID expenditures and revenues decrease by ten percent due to lower assessments.

|                          | FY 2023<br>Actual | FY 2024<br>Adopted | FY 2025<br>Proposed | % Change<br>'24 to '25 |
|--------------------------|-------------------|--------------------|---------------------|------------------------|
| Service District Revenue | \$1,487,859       | \$1,476,793        | \$1,331,772         | -10%                   |

**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 2024 proposed real estate tax rate is \$0.078 for each \$100 of assessed value, no change from the CY 2023 rate.
- ↓ BID expenditures and revenues decrease by three percent due to lower assessments.

|                          | FY 2023<br>Actual | FY 2024<br>Adopted | FY 2025<br>Proposed | % Change<br>'24 to '25 |
|--------------------------|-------------------|--------------------|---------------------|------------------------|
| Service District Revenue | \$4,246,080       | \$4,545,682        | \$4,430,845         | -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 2024 proposed real estate tax rate is \$0.043 for each \$100 of assessed value, no change from the CY 2023 tax rate.
- ↑ BID expenditures and revenues increase by six percent due to higher assessments.

|                          | FY 2023<br>Actual | FY 2024<br>Adopted | FY 2025<br>Proposed | % Change<br>'24 to '25 |
|--------------------------|-------------------|--------------------|---------------------|------------------------|
| Service District Revenue | \$4,374,019       | \$4,742,121        | \$5,047,694         | 6%                     |

**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 2025 revenue is expected to be flat over last year.

|                       | FY 2023<br>Actual  | FY 2024<br>Adopted | FY 2025<br>Proposed | % Change<br>'24 to '25 |
|-----------------------|--------------------|--------------------|---------------------|------------------------|
| CDBG                  | \$1,501,263        | \$1,740,757        | \$2,602,164         | 49%                    |
| Federal Rental Rehab  | 359,260            | 1,391,249          | 529,842             | -62%                   |
| Miscellaneous Revenue | 594,737            | -                  | -                   | -                      |
| <b>Total</b>          | <b>\$2,455,260</b> | <b>\$3,132,006</b> | <b>\$3,132,006</b>  | <b>-</b>               |

**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 2023<br>Actual   | FY 2024<br>Adopted  | FY 2025<br>Proposed | % Change<br>'24 to '25 |
|---------------------|---------------------|---------------------|---------------------|------------------------|
| Housing Assistance  | \$20,499,189        | \$24,220,551        | \$24,379,114        | 1%                     |
| Administrative Fees | 1,712,885           | 2,314,638           | 2,388,830           | 3%                     |
| Interest            | 49,736              | 8,500               | 50,000              | 488%                   |
| HOPWA Grant         | 97,155              | 114,081             | 95,554              | -16%                   |
| Miscellaneous       | 96,516              | 20,000              | 20,000              | -                      |
| <b>Total</b>        | <b>\$22,455,481</b> | <b>\$26,677,770</b> | <b>\$26,933,498</b> | <b>1%</b>              |

**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 2023<br>Actual   | FY 2024<br>Adopted  | FY 2025<br>Proposed | % Change<br>'24 to '25 |
|------------------------------|---------------------|---------------------|---------------------|------------------------|
| Developer Contributions      | \$1,145,320         | -                   | -                   | -                      |
| Miscellaneous Revenue        | 11,895,617          | \$1,087,000         | \$828,000           | -24%                   |
| Cable TV                     | 685,425             | -                   | -                   | -                      |
| State Revenue                | 2,740,841           | -                   | -                   | -                      |
| Federal Revenue              | 637,476             | -                   | -                   | -                      |
| Bond Premium                 | 9,891,885           | 12,000,000          | -                   | -100%                  |
| Line of Credit Proceeds      | 11,124,718          | -                   | -                   | -                      |
| Transfer In                  | 14,503,093          | 11,025,000          | 15,800,000          | 43%                    |
| Proceeds from Lease Purchase | -                   | 12,209,000          | 9,200,000           | -25%                   |
| Fund Balance Previous Year   | -                   | 1,857,080           | 6,200,466           | 234%                   |
| <b>Total</b>                 | <b>\$52,624,375</b> | <b>\$38,178,080</b> | <b>\$32,028,466</b> | <b>-16%</b>            |

**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. This tax ranged from \$0.01 per \$100 of assessed value in FY 2009 to \$0.017 in FY 2023 in order to fund stormwater management initiatives. Effective January 1, 2024, the County Board repealed Section 26-13 of the Arlington County Code to eliminate the Sanitary District Tax and adopted an amendment to Chapter 26 to create a new Stormwater Utility, setting the rate at \$258 per equivalent residential unit (ERU). The new funds with revenue and expense can be found in the enterprise funds 532 and 533 shown on pages to follow.

|                       | FY 2023<br>Actual   | FY 2024<br>Adopted | FY 2025<br>Proposed | % Change<br>'24 to '25 |
|-----------------------|---------------------|--------------------|---------------------|------------------------|
| Sanitary District Tax | \$14,574,948        | -                  | -                   | -                      |
| Fines                 | 24,034              | -                  | -                   | -                      |
| Permit Fees           | 1,908,713           | -                  | -                   | -                      |
| Misc. Revenue         | 3,448,659           | -                  | -                   | -                      |
| GASB                  | 11,328              | -                  | -                   | -                      |
| <b>Total</b>          | <b>\$19,967,682</b> | <b>-</b>           | <b>-</b>            | <b>-</b>               |

**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 2025 proposed budget, revenue for the transportation capital fund is projected at \$36.1 million with the tax rate remaining at \$0.125, commercial property assessments decreasing, and an increase in regional sales tax revenue receipts.

|                               | FY 2023<br>Actual   | FY 2024<br>Adopted  | FY 2025<br>Proposed | % Change<br>'23 to '24 |
|-------------------------------|---------------------|---------------------|---------------------|------------------------|
| Commercial Real Estate Tax    | \$24,162,819        | \$25,728,113        | \$24,385,828        | -5%                    |
| NVTA Local Share              | 11,859,441          | 11,646,751          | 11,759,836          | 1%                     |
| NVTA Regional Share           | 19,749,358          | -                   | -                   | -                      |
| State Aid                     | 21,798,752          | -                   | -                   | -                      |
| State Transportation Grants   | -                   | -                   | -                   | -                      |
| Federal Transportation Grants | 2,434,276           | -                   | -                   | -                      |
| GASB                          | 646,576             | -                   | -                   | -                      |
| Miscellaneous                 | 1,296,023           | -                   | -                   | -                      |
| <b>Total</b>                  | <b>\$81,947,245</b> | <b>\$37,374,864</b> | <b>\$36,145,664</b> | <b>-3%</b>             |

**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 2024 base real estate tax rate is \$1.028 for each \$100 of assessed property value. The FY 2025 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 2024 in the Crystal City TIF area at the proposed CY 2024 tax rate. Total assessed value in the Crystal City TIF district increased by 3.3 percent from CY 2023 to CY 2024. Because TIF revenues are based on the incremental growth over the base year, revenues change more quickly than assessments.

|                     | FY 2023<br>Actual  | FY 2024<br>Adopted | FY 2025<br>Proposed | % Change<br>'24 to '25 |
|---------------------|--------------------|--------------------|---------------------|------------------------|
| Real Estate         | \$4,553,418        | \$4,379,860        | \$6,506,510         | 49%                    |
| NVTA Regional Share | 2,944,908          | -                  | -                   | -                      |
| State Aid NVTC      | 14,736             | -                  | -                   | -                      |
| Federal Grants      | 436,821            | -                  | -                   | -                      |
| <b>Total</b>        | <b>\$7,949,883</b> | <b>\$4,379,860</b> | <b>\$6,506,510</b>  | <b>49%</b>             |

**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 2025, funding for the district is \$2.3 million based on a 5.6 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 2023<br>Actual  | FY 2024<br>Adopted | FY 2025<br>Proposed | % Change<br>'24 to '25 |
|------------------------------|--------------------|--------------------|---------------------|------------------------|
| <b>Real Estate Tax Total</b> | <b>\$1,534,595</b> | <b>\$1,737,840</b> | <b>\$2,344,230</b>  | <b>35%</b>             |

**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 2025 proposed budget includes an overall increase of 4.9 percent to the restructured water/sewer rates across all customer classes for the entire fiscal year. At the new rates, the average single-family house will pay \$38 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 2025 proposed budget, Utilities Fund revenues are projected to total \$113.2 million.

|                                  | FY 2023<br>Actual    | FY 2024<br>Adopted   | FY 2025<br>Proposed  | % Change<br>'24 to '25 |
|----------------------------------|----------------------|----------------------|----------------------|------------------------|
| Interest                         | \$245,386            | \$50,000             | \$80,000             | 60%                    |
| Hazardous Household Material Fee | 5,241                | 8,000                | 8,000                | -                      |
| Utility Marking Fee              | 294,824              | 250,000              | 285,000              | 14%                    |
| Water Sewer Service              | 100,660,886          | 103,604,507          | 106,231,235          | 3%                     |
| Water Service Connection Fees    | 1,463,685            | 1,530,000            | 1,530,000            | -                      |
| Sewage Treatment                 | 4,330,292            | 4,305,200            | 4,788,990            | 11%                    |
| Flow Test Fees                   | 18,931               | 20,200               | 20,200               | -                      |
| GASB                             | 267,157              | -                    | -                    | -                      |
| Miscellaneous Revenue            | 627,888              | 238,949              | 288,395              | 21%                    |
| <b>Total</b>                     | <b>\$107,914,290</b> | <b>\$110,006,856</b> | <b>\$113,231,820</b> | <b>3%</b>              |

**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 2023<br>Actual   | FY 2024<br>Adopted  | FY 2025<br>Proposed | % Change<br>'24 to '25 |
|--------------------------|---------------------|---------------------|---------------------|------------------------|
| Interest                 | \$670,495           | \$350,000           | \$350,000           | -                      |
| Water / Sewer Hook-up    | 6,051,830           | 7,900,000           | 7,900,000           | -                      |
| Sewage Treatment Charges | 1,364,145           | 7,415,000           | 6,250,000           | -16%                   |
| Miscellaneous            | 239,757             | -                   | 750,000             | -                      |
| Transfer In              | 15,755,000          | 13,410,000          | 7,993,000           | -40%                   |
| <b>Total</b>             | <b>\$24,081,227</b> | <b>\$29,075,000</b> | <b>\$23,243,000</b> | <b>-20%</b>            |

**STORMWATER OPERATING FUND (Funds 532 & 533)**

The stormwater program transitioned from a sanitary district tax funding model to a utility fee model effective January 1, 2024. Revenue and expenses will be budgeted in enterprise funds 532 and 533 going forward.

|   | FY 2023<br>Actual | FY 2024<br>Adopted  | FY 2025<br>Proposed | % Change<br>'24 to '25 |
|---|-------------------|---------------------|---------------------|------------------------|
| Water/Sewer/Stormwater Service Receipts | -                 | \$15,102,589        | \$16,493,067        | 9%                     |
| Permit Fees                             | -                 | 1,442,818           | 1,196,246           | -17%                   |
| Interest on Bond Funds                  | -                 | -                   | 500,000             | -                      |
| VDOT - Federal Funds                    | -                 | -                   | 3,000,000           | -                      |
| HUD Community                           | -                 | -                   | 540,000             | -                      |
| Miscellaneous                           | -                 | 2,336,552           | 100,000             | -96%                   |
| Transfers                               | -                 | -                   | 4,185,000           | -                      |
| <b>Total</b>                            | -                 | <b>\$18,881,959</b> | <b>\$26,014,313</b> | <b>38%</b>             |

**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 2023<br>Actual  | FY 2024<br>Adopted | FY 2025<br>Proposed | % Change<br>'24 to '25 |
|----------------------------|--------------------|--------------------|---------------------|------------------------|
| Parking Revenue            | \$3,123,750        | \$3,101,849        | \$3,219,313         | 4%                     |
| Fund Balance Previous Year | -                  | 489,134            | 436,972             | -11%                   |
| <b>Total</b>               | <b>\$3,123,750</b> | <b>\$3,590,983</b> | <b>\$3,656,285</b>  | <b>2%</b>              |

**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 2025 fees are projected to increase as a result of recommendations from the recent fee study for how to better achieve cost recovery and a 4.9 percent inflationary increase to all Development Fund fees.

|                             | FY 2023<br>Actual   | FY 2024<br>Adopted  | FY 2025<br>Proposed | % Change<br>'24 to '25 |
|-----------------------------|---------------------|---------------------|---------------------|------------------------|
| Building Permits            | \$9,859,769         | \$13,707,024        | \$11,764,744        | -14%                   |
| Electrical Permits          | 2,336,675           | 2,906,625           | 3,839,544           | 32%                    |
| Plumbing Permits            | 1,330,699           | 2,126,426           | 2,281,588           | 7%                     |
| Mechanical Permits          | 799,573             | 1,203,637           | 2,062,299           | 71%                    |
| Occupancy Permits           | 705,678             | 1,162,648           | 584,763             | -50%                   |
| Elevator Certificate Fees   | 1,030,005           | 1,364,123           | 1,889,760           | 39%                    |
| Plan Review - Walk Throughs | 620,995             | 1,435,631           | 1,726,758           | 20%                    |
| Miscellaneous               | 701,628             | 356,981             | 1,148,531           | 222%                   |
| <b>Total</b>                | <b>\$17,385,022</b> | <b>\$24,263,095</b> | <b>\$25,297,987</b> | <b>4%</b>              |

**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 2023<br>Actual   | FY 2024<br>Adopted  | FY 2025<br>Proposed | % Change<br>'24 to '25 |
|------------------------------|---------------------|---------------------|---------------------|------------------------|
| Sales of Surplus Equipment   | \$1,715,505         | \$300,000           | \$300,000           | -                      |
| Services from Other Agencies | 22,954,007          | 19,931,579          | 20,829,036          | 5%                     |
| Transfer In                  | 167,904             | 306,000             | -                   | -100%                  |
| GASB                         | 1,095               | -                   | -                   | -                      |
| Miscellaneous Revenue        | 5,631,091           | 2,679,922           | 1,745,000           | -35%                   |
| <b>Total</b>                 | <b>\$30,469,602</b> | <b>\$23,217,501</b> | <b>\$22,874,036</b> | <b>-1%</b>             |

**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 2023<br>Actual  | FY 2024<br>Adopted | FY 2025<br>Proposed | % Change<br>'24 to '25 |
|----------------------|--------------------|--------------------|---------------------|------------------------|
| Services to Agencies | \$1,870,656        | \$1,348,000        | \$1,692,014         | 26%                    |
| Transfer In          | 262,658            | 777,258            | 297,312             | -62%                   |
| <b>Total</b>         | <b>\$2,133,314</b> | <b>\$2,125,258</b> | <b>\$1,989,326</b>  | <b>-6%</b>             |

## 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 \$1.028 per \$100 of assessed value, which is the base rate, the real estate tax bill for the average residential home will increase \$389, or 4.8 percent, in CY 2024. The average assessment for a single-family home increased 3.3 percent, from \$798,500 in CY 2023 to \$824,700 in CY 2024.

| Calendar Year        | Average Assessed Value | Tax Rate       | Tax Payment    | Tax Payment Increase |
|----------------------|------------------------|----------------|----------------|----------------------|
| 2015                 | \$587,100              | \$0.983        | \$5,771        | \$266                |
| 2016                 | \$603,500              | \$0.978        | \$5,902        | \$131                |
| 2017                 | \$617,200              | \$0.993        | \$6,129        | \$227                |
| 2018                 | \$640,900              | \$0.993        | \$6,364        | \$235                |
| 2019                 | \$658,600              | \$1.013        | \$6,672        | \$308                |
| 2020                 | \$686,300              | \$1.013        | \$6,952        | \$280                |
| 2021                 | \$724,400              | \$1.013        | \$7,338        | \$386                |
| 2022                 | \$762,700              | \$1.013        | \$7,726        | \$388                |
| 2023                 | \$798,500              | \$1.013        | \$8,089        | \$363                |
| <b>2024 Proposed</b> | <b>\$824,700</b>       | <b>\$1.028</b> | <b>\$8,478</b> | <b>\$389</b>         |

The average single-family assessment is calculated by determining the mean value of all single-family detached, townhouse, and condominium properties in the County as of January 1<sup>st</sup> of each year per the Department of Real Estate Assessments. For CY 2024, a similar "average value" was calculated for apartment units across the County. This measure is being calculated to illustrate a similar proxy for residents of apartment units. While these residents do not directly pay real estate taxes (similar to renters in single-family detached/attached/condo homes), they are indirectly contributing to the payment of real estate taxes supporting the County's budget. For this proxy apartment calculation, the estimate for CY 2024 is an average unit value of \$348,965. This calculation is based on the CY 2024 assessment base for apartments as determined in January 2024 by the Department of Real Estate Assessments divided by the 62,836 apartment units as estimated by the Department of Community Planning and Housing Development (CPHD).

$$\$21,927,575,600 \text{ apartment tax base} / 62,836 \text{ apartment units} = \$348,965$$

**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 |
|----------------------|--------------------------------|---------------|------------------------|
| 2017                 | \$10,303                       | \$5.00        | \$1,030                |
| 2018                 | \$10,020                       | \$5.00        | \$1,002                |
| 2019                 | \$10,663                       | \$5.00        | \$1,066                |
| 2020                 | \$10,286                       | \$5.00        | \$1,029                |
| 2021                 | \$11,368                       | \$5.00        | \$1,137                |
| 2022 (88%)**         | \$12,235                       | \$5.00        | \$1,224                |
| 2023                 | \$11,823                       | \$5.00        | \$1,182                |
| <b>2024 Proposed</b> | <b>\$11,227</b>                | <b>\$5.00</b> | <b>\$1,123</b>         |

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

\*\*A one-time assessment ratio was applied in CY 2022 to offset the historic temporary rise of vehicle pricing in the calendar year.

**Refuse Collection and Disposal Fees**

The annual residential charge for refuse and recycling increases from \$406.14 to \$415.70. 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 |
|----------------------|-----------------------|
| 2016                 | \$271.04              |
| 2017                 | \$307.28              |
| 2018                 | \$314.16              |
| 2019                 | \$316.16              |
| 2020                 | \$306.00              |
| 2021                 | \$319.03              |
| 2022                 | \$318.61              |
| 2023                 | \$307.89              |
| 2024                 | \$406.14              |
| <b>2025 Proposed</b> | <b>\$415.70</b>       |

**Water/Sewer Service Fees**

For FY 2025, the proposed water and sewer rates represent an overall increase of 4.9 percent across all customer classes for the entire fiscal year which is estimated to increase the average residential cost by \$38 or 4.8 percent.

| Fiscal Year          | Water/Sewer Service Rate* | Average Annual Residential Cost |
|----------------------|---------------------------|---------------------------------|
| 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                 | variable**                | \$742.00                        |
| 2024                 | variable**                | \$788.00***                     |
| <b>2025 Proposed</b> | variable**                | <b>\$826.00</b>                 |

\*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 was recalculated after 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 FY 2022 through FY 2024. Due to increases in the real estate assessment base and the proposed tax rate increase, the sanitary district fee, the household solid waste fee increase, and the water/sewer rate; the average tax and fee burden on County households is expected to increase approximately five percent over FY 2024.

|  | FY 2022        | FY 2023         | FY 2024         | FY 2025         | % Change '24 to '25 |
|--|----------------|-----------------|-----------------|-----------------|---------------------|
| Real Estate Tax (excludes sanitary district tax/fee) | \$7,338        | \$7,726         | \$8,089         | \$8,478         | 5%                  |
| Sanitary District Tax / Fee*                         | 123            | 130             | 136             | 258             | 90%                 |
| Personal Property**                                  | 1,137          | 1,224           | 1,182           | 1,123           | -5%                 |
| Vehicle License Fee**                                | 66             | -               | -               | -               | -                   |
| Refuse Fee   | 319            | 308             | 406             | 416             | 2%                  |
| Water / Sewer Service***                             | 711            | 742             | 788             | 826             | 5%                  |
| Residential Utility Tax***                           | 72             | 72              | 72              | 72              | -                   |
| <b>Total</b>   | <b>\$9,766</b> | <b>\$10,201</b> | <b>\$10,673</b> | <b>\$11,173</b> | <b>5%</b>           |

\*Effective January 1, 2024, the County Board voted to repeal the sanitary district tax of \$0.017 per \$100 of assessed value and replaced it with a new stormwater utility fee of \$258 per equivalent residential unit (ERU). The majority of homes in the County are one ERU or under, so for FY 2025, the average homeowner is estimated to pay \$258 or less.

\*\*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 FY 2023, the average tax bill assumes a one-time assessment ratio of 88% adopted by the County Board.

\*\*\* 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 2023 rates and assessments.

|   | Arlington County | City of Alexandria | Fairfax County  | City of Falls Church | City of Fairfax | Prince William County | Loudoun County |
|---|------------------|--------------------|-----------------|----------------------|-----------------|-----------------------|----------------|
| Average Residential Assessment            | \$798,500        | \$677,521          | \$719,522       | \$923,000            | \$602,375       | \$501,509             | \$698,700      |
| <b>Estimated Taxes</b>                    |                  |                    |                 |                      |                 |                       |                |
| Real Estate <sup>1</sup>                  | 8,225            | 7,520              | 8,120           | 11,353               | 6,174           | 5,218                 | 6,114          |
| Personal Property <sup>2</sup>            | 1,182            | 1,260              | 1,080           | 1,136                | 976             | 874                   | 982            |
| Residential Consumer Utility <sup>3</sup> | 72               | 72                 | 96              | 120                  | 54              | 72                    | 65             |
| <b>Subtotal</b>                           | <b>\$9,479</b>   | <b>\$8,852</b>     | <b>\$9,296</b>  | <b>\$12,609</b>      | <b>\$7,204</b>  | <b>\$6,164</b>        | <b>\$7,161</b> |
| <b>Estimated Fees</b>                     |                  |                    |                 |                      |                 |                       |                |
| Water/Sewer <sup>4</sup>                  | 788              | 950                | 727             | 709                  | 800             | 710                   | 694            |
| Solid-Waste/Recycling <sup>5</sup>        | 406              | 500                | 490             | n/a                  | n/a             | 465                   | 465            |
| Decal/Registration Fee <sup>2</sup>       | -                | -                  | 66              | 66                   | 66              | 66                    | 50             |
| <b>TOTAL</b>                              | <b>\$10,673</b>  | <b>\$10,302</b>    | <b>\$10,579</b> | <b>\$13,384</b>      | <b>\$8,070</b>  | <b>\$7,405</b>        | <b>\$8,370</b> |
| Amount more (less) than Arlington         |                  | (\$371)            | (\$94)          | \$2,711              | (\$2,603)       | (\$3,268)             | (\$2,303)      |
| Percent more or less than Arlington       |                  | -3.5%              | -0.9%           | 25.4%                | -24.4%          | -30.6%                | -21.6%         |

<sup>1</sup> 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.

<sup>2</sup> Estimate based upon 2.0 cars per household and assumes the same average vehicle value of \$11,823. 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.

<sup>3</sup> Average household utility tax bills are based on the ceiling tax rate.

<sup>4</sup> Assumes average single-family residence uses 48,000 gallons of water per year. Estimates are based on proposed FY 2025 rates.

<sup>5</sup> 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 \$75 annual solid waste fee is charged to single-family homeowners.

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

|                                   | TAX YEAR 2022 |                        |                       | TAX YEAR 2023 |                        |                       | CHANGE FROM 2022 TO 2023 |                                  |                       | 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                         | \$1.0130      | \$762,700              | \$7,726               | \$1.0130      | \$798,500              | \$8,089               | \$0.000                  | \$35,800                         | \$363                 | 0.0%               | 4.7%                             | 4.7%                  |
| Alexandria                        | \$1.1100      | \$655,901              | \$7,281               | \$1.1100      | \$677,521              | \$7,520               | \$0.000                  | \$21,620                         | \$239                 | 0.0%               | 3.3%                             | 3.3%                  |
| City of Fairfax                   | \$1.0100      | \$588,964              | \$5,949               | \$1.0250      | \$602,375              | \$6,174               | \$0.015                  | \$13,411                         | \$225                 | 1.5%               | 2.3%                             | 3.8%                  |
| City of Falls Church <sup>3</sup> | \$1.2300      | \$883,300              | \$10,865              | \$1.2300      | \$923,000              | \$11,353              | \$0.000                  | \$39,700                         | \$488                 | 0.0%               | 4.5%                             | 4.5%                  |
| Fairfax County <sup>4</sup>       | \$1.1435      | \$668,974              | \$7,650               | \$1.1285      | \$719,522              | \$8,120               | (\$0.015)                | \$50,548                         | \$470                 | -1.3%              | 7.6%                             | 6.1%                  |
| Loudoun County                    | \$0.8900      | \$636,200              | \$5,662               | \$0.8750      | \$698,700              | \$6,114               | (\$0.015)                | \$62,500                         | \$452                 | -1.7%              | 9.8%                             | 8.0%                  |
| Prince William Co. <sup>5</sup>   | \$1.1075      | \$469,842              | \$5,204               | \$1.0405      | \$501,509              | \$5,218               | (\$0.067)                | \$31,667                         | \$14                  | -6.0%              | 6.7%                             | 0.3%                  |

<sup>1</sup> 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.

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

<sup>3</sup> City of Falls Church uses the median home value.

<sup>4</sup> Tax rate for Fairfax County includes additional levies for stormwater and pest control.

<sup>5</sup> Prince William's tax rate includes additional levies for fire and rescue and moth/mosquito control.



**CALENDAR YEAR 2023 SELECTED BUSINESS, PROFESSIONAL, AND OCCUPATIONAL LICENSE TAX RATES\***

|  | <b>Arlington<br/>County</b> | <b>City of<br/>Alexandria</b> | <b>City of<br/>Falls Church</b> | <b>Fairfax<br/>City</b> | <b>Fairfax<br/>County</b> | <b>Loudoun<br/>County</b> | <b>Prince William<br/>County</b> |
|--|-----------------------------|-------------------------------|---------------------------------|-------------------------|---------------------------|---------------------------|----------------------------------|
| <b>FINANCIAL, REAL ESTATE,<br/>AND PROFESSIONAL SERVICES</b> |                             |                               |                                 |                         |                           |                           |                                  |
| 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<br>0.28 Res        | 0.35 Com<br>0.50 Res          | 0.52 Com<br>0.38 Res            | 0.23 Com<br>0.50 Res    | 0.26                      | 0.16                      | 0.00                             |
| <b>REPAIR, PERSONAL, AND<br/>BUSINESS SERVICES</b>           |                             |                               |                                 |                         |                           |                           |                                  |
| 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                             |
| <b>RETAIL SALES</b>  |                             |                               |                                 |                         |                           |                           |                                  |
| 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                             |
| <b>CONTRACTING AND CONSTRUCTING</b>                          |                             |                               |                                 |                         |                           |                           |                                  |
| 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 2023 TAX RATES IN NORTHERN VIRGINIA JURISDICTIONS**

| <b>Tax</b>  | <b>Arlington County</b>             | <b>City of Alexandria</b>             | <b>City of Falls Church</b>           | <b>City of Fairfax</b>                 | <b>Fairfax County</b>                 | <b>Loudoun County</b>                       | <b>Pr. William County</b>                |
|---|-------------------------------------|---------------------------------------|---------------------------------------|--|---------------------------------------|---|--|
| Real Estate Tax Rate (base)                       | \$1.013                             | \$1.110                               | \$1.230                               | \$1.025                                | \$1.095                               | \$0.875                                     | \$0.966                                  |
| Additional Real Estate Tax Rates (all properties) | \$0.0170                            | -                                     | -                                     | -                                      | \$0.0335                              | -   | \$0.0745                                 |
| Special Districts Add-on Tax Rate                 | \$0.043 - \$0.078                   | \$0.200                               | -                                     | \$0.040                                | \$0.012 - \$0.16                      | \$0.16-\$0.20                               | \$0.02 - \$0.15                          |
| Commercial Real Estate Add-on Tax Rate            | \$0.125                             | -                                     | -                                     | \$0.125                                | \$0.125                               | -   | -  |
| <b>Personal Property</b>                          |                                     |                                       |                                       |  |                                       |   |  |
| Vehicle Rate                                      | \$5.00                              | \$5.33                                | \$4.80                                | \$4.13                                 | \$4.57                                | \$4.15                                      | \$3.70                                   |
| Effective Vehicle Rate                            | \$4.50                              | \$5.33                                | \$4.80                                | \$4.13                                 | \$4.57                                | \$3.74                                      | \$3.70                                   |
| Business Rate                                     | \$5.00                              | \$4.75                                | \$5.00                                | \$4.13                                 | \$2.00                                | \$4.15                                      | \$3.70                                   |
| Newly Registered Vehicle Tax (state)              | 4.15%                               | 4.15%                                 | 4.15%                                 | 4.15%                                  | 4.15%                                 | 4.15%                                       | 4.15%                                    |
| <b>Car Rental Tax</b>                             |                                     |                                       |                                       |  |                                       |   |  |
| 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%                                     |
| <b>Motor Fuel Tax</b>                             |                                     |                                       |                                       |  |                                       |   |  |
| Gasoline  | \$0.28 per gallon                   | \$0.28 per gallon                     | \$0.28 per gallon                     | \$0.28 per gallon                      | \$0.28 per gallon                     | \$0.28 per gallon                           | \$0.28 per gallon                        |
| Diesel  | \$0.289 per gallon                  | \$0.289 per gallon                    | \$0.289 per gallon                    | \$0.289 per gallon                     | \$0.289 per gallon                    | \$0.289 per gallon                          | \$0.289 per gallon                       |
| Distributor Sales - Gasoline/Alternative Fuels    | \$0.082 per gallon                  | \$0.082 per gallon                    | \$0.082 per gallon                    | \$0.082 per gallon                     | \$0.082 per gallon                    | \$0.082 per gallon                          | \$0.082 per gallon                       |
| Distributor Sales - Diesel                        | \$0.083 per gallon                  | \$0.083 per gallon                    | \$0.083 per gallon                    | \$0.083 per gallon                     | \$0.083 per gallon                    | \$0.083 per gallon                          | \$0.083 per gallon                       |
| <b>Sales Tax</b>                                  |                                     |                                       |                                       |  |                                       |   |  |
| 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%                                     |
| <b>Meals Tax</b>                                  |                                     |                                       |                                       |  |                                       |   |  |
| State   | 4.0%                                | 5.0%                                  | 4.0%                                  | 4.0%                                   | -                                     | -   | -  |
| <b>Transient Occupancy Tax</b>                    |                                     |                                       |                                       |  |                                       |   |  |
| 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%                                     |
| <b>BPOL</b>                                       |                                     |                                       |                                       |  |                                       |   |  |
| 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                                   |
| <b>Recordation Tax</b>                            |                                     |                                       |                                       |  |                                       |   |  |
| 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                                 |
| <b>Grantor's Tax</b>                              |                                     |                                       |                                       |  |                                       |   |  |
| 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                                   |
| <b>Bank Stock Tax</b>                             |                                     |                                       |                                       |  |                                       |   |  |
| 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                                   |
| <b>Cigarette Tax, per 20 Cigarettes</b>           |                                     |                                       |                                       |  |                                       |   |  |
| 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                                | \$0.40                                      | \$0.40                                   |
| <b>Utility Tax on Commercial Users</b>            |                                     |                                       |                                       |  |                                       |   |  |
| 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                         | -                                     | -   | -  |
| <b>Utility Tax on Residential Users</b>           |                                     |                                       |                                       |  |                                       |   |  |
| 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                          | -                                     | -   | -  |
| <b>Communications Sales Tax</b>                   |                                     |                                       |                                       |  |                                       |   |  |
| State   | 5.0%                                | 5.0%                                  | 5.0%                                  | 5.0%                                   | 5.0%                                  | 5.0%  | 5.0%                                     |
| Local   | -                                   | -                                     | -                                     | -                                      | -                                     | -   | -  |
| <b>Wireless E-911 Tax</b>                         |                                     |                                       |                                       |  |                                       |   |  |
| State   | \$0.75                              | \$0.75                                | \$0.75                                | \$0.75                                 | \$0.75                                | \$0.75                                      | \$0.75                                   |
| <b>Plastic Bag Fee</b>                            |                                     |                                       |                                       |  |                                       |   |  |
| Local   | \$0.05                              | \$0.05                                | \$0.05                                | \$0.05                                 | \$0.05                                | \$0.05                                      | \$0.00                                   |

## NOTES

**ADDITIONAL REAL ESTATE TAX RATE:** Arlington (\$0.017) and Fairfax County (\$0.0325) and Prince William County charge a flat fee for stormwater management ranging from \$47.50 per thousand square feet of impervious area for a business to \$35.63 per year for a single family housing unit. The cities of Falls Church, Alexandria, and Fairfax charge stormwater fees from \$20.05 to \$308.70 per billing unit (which range from 200 to 2,092 square feet of impervious area). 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 (\$0.072).

**SPECIAL DISTRICTS ADD-ON TAX RATES:** There are three special business improvement taxing districts in Arlington: Rosslyn, National Landing (formerly Crystal City), and Ballston. 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, 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:** Vehicles in Arlington County and Loudoun County are assessed using the average loan value from the J.D. Power Used Car Guide. Other neighboring jurisdictions use the average trade-in value which results in a lower assessment (about 10% less) for vehicles or an effective rate in Arlington of approximately \$4.50 and \$3.74 in Loudoun County. All vehicles including those of businesses are included in this category.

**PERSONAL PROPERTY:** Several neighboring jurisdictions have separate classes of vehicle rates for personal property (e.g. vehicles owned by elderly or disabled) and 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:** 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). During the 2020 General Assembly, SB 735 was signed into law to establish taxation for peer to peer vehicle sharing platforms under the same rates (for large fleets).

**MOTOR FUEL TAX:** 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 was converted back to a cents-per-gallon tax with a rate of \$0.262 per gallon phased in over two years and is now 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, Hemdon, 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):** Food items are defined under the Food Stamp Act of 1977 (7 U.S.C. § 2012) to be food for home consumption by humans, including 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 2022 Special Session of the General Assembly passed SB 451 which repealed the State's 1.5 percent food tax but retained the local 1.0 percent tax on these items.

**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. During the 2020 General Assembly, HB 785 was signed into law permitting counties to impose food & beverage taxes of up to 6% (and eliminated requirement to hold a referendum).

**TRANSIENT OCCUPANCY TAX:** This tax is paid in addition to sales tax; the local rate is 5%. During the 2020 General Assembly, HB 785 was signed into law removing the limit on the rate counties may impose but dedicating revenue attributable to rates over 2% but less than 5% to tourism marketing (for jurisdictions that were not already permitted to levy higher rates including Arlington). 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 TAX 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:** As part of HB 5018, the budget for the FY 2004 - FY 2006 biennium, 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 HB 568 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<br>CODE DESCRIPTION   | FY 2020<br>ACTUAL | FY 2021<br>ACTUAL | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED | FY 2025<br>PROPOSED |
|--|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|
| <b>FUND: 001 GENERAL</b>                       |                   |                   |                   |                   |                    |                     |
| 101 REAL ESTATE TAX                            | 796,129,481       | 824,264,619       | 852,705,823       | 877,802,114       | 897,266,300        | 932,316,930         |
| 105 REAL ESTATE PENALTY                        | 794,331           | 773,991           | 1,018,870         | 762,725           | 650,000            | 800,000             |
| 106 REAL ESTATE INTEREST                       | 104,649           | 170,104           | 165,145           | 151,000           | 75,000             | 125,000             |
| TAX REFUNDS - REAL ESTATE                      | (12,958,167)      | (14,091,410)      | (23,570,950)      | (16,121,301)      | (15,000,000)       | (17,250,000)        |
| SUBTOTAL                                       | 784,070,294       | 811,117,304       | 830,318,888       | 862,594,538       | 882,991,300        | 915,991,930         |
| 121 PERSONAL PROPERTY TAX                      | 89,690,221        | 89,524,940        | 95,952,586        | 110,465,266       | 112,278,586        | 116,000,000         |
| 121 STATE REIMBURSEMENT                        | 31,252,147        | 31,252,147        | 31,252,147        | 31,252,147        | 31,252,147         | 31,252,147          |
| 123 PERSONAL PROPERTY PENALTY                  | 1,709,284         | 1,739,965         | 1,770,573         | 2,269,432         | 1,380,000          | 1,710,000           |
| 125 PERSONAL PROPERTY INTEREST                 | 218,828           | 316,096           | 330,620           | 385,275           | 320,000            | 340,000             |
| TAX REFUNDS - PERSONAL PROP                    | (2,390,138)       | (1,852,747)       | (2,249,737)       | (2,797,413)       | (2,500,000)        | (2,500,000)         |
| SUBTOTAL                                       | 120,480,342       | 120,980,401       | 127,056,189       | 141,574,707       | 142,730,733        | 146,802,147         |
| 131 BPOL TAX                                   | 74,012,685        | 76,958,248        | 79,684,023        | 85,452,754        | 84,980,000         | 88,905,000          |
| 133 BPOL TAX PENALTY                           | 125,255           | 309,675           | 207,436           | 251,336           | 200,000            | 261,400             |
| 134 BPOL TAX INTEREST                          | 269,610           | 455,798           | 525,153           | 557,421           | 400,000            | 579,700             |
| TAX REFUNDS - BPOL                             | (2,408,374)       | (2,141,443)       | (2,503,178)       | (3,069,743)       | (2,300,000)        | (3,194,000)         |
| SUBTOTAL                                       | 71,999,176        | 75,582,278        | 77,913,434        | 83,191,768        | 83,280,000         | 86,552,100          |
| 140 CAR RENTAL GROSS RECEIPTS TAX              | 5,918,313         | 3,355,747         | 6,924,391         | 8,450,308         | 7,998,000          | 8,637,000           |
| 141 LOCAL SALES TAX                            | 43,718,554        | 38,944,668        | 47,967,780        | 53,332,446        | 52,800,000         | 57,700,000          |
| 143 BANK STOCK TAX                             | 3,160,968         | 3,911,424         | 3,935,984         | 6,552,332         | 4,000,000          | 5,500,000           |
| 144 RECORDATION TAX                            | 6,835,497         | 9,189,171         | 10,716,858        | 4,812,797         | 6,500,000          | 5,000,000           |
| 145 CIGARETTE TAX                              | 1,922,067         | 1,696,090         | 2,155,666         | 2,173,049         | 2,000,000          | 2,000,000           |
| 146 TRANSIENT TAX                              | 16,553,257        | 5,668,799         | 15,070,995        | 22,697,994        | 22,000,000         | 26,000,000          |
| 147 UTILITY TAX                                | 17,034,351        | 16,177,644        | 16,770,949        | 16,569,439        | 15,900,000         | 16,500,000          |
| 148 SHORT TERM RENTAL                          | 58,029            | 62,577            | 56,467            | 83,951            | 55,000             | 75,000              |
| 149 MEALS TAX                                  | 32,772,936        | 26,738,896        | 39,302,301        | 46,534,736        | 45,000,000         | 50,500,000          |
| 151 WILLS AND ADMINISTRATION TAX               | 54,649            | 77,536            | 67,182            | 118,963           | 60,000             | 75,000              |
| 152 CONSUMPTION TAX                            | 765,998           | 750,087           | 750,402           | 725,991           | 750,000            | 750,000             |
| 153 COMMUNICATION TAX                          | 6,224,647         | 5,692,065         | 5,374,311         | 5,245,582         | 5,100,000          | 5,100,000           |
| 162 GAMES OF SKILL TAX                         | -                 | 76,320            | 14,976            | -                 | -                  | -                   |
| SUBTOTAL                                       | 135,019,266       | 112,341,024       | 149,108,262       | 167,297,588       | 162,163,000        | 177,837,000         |
| TOTAL LOCAL TAXES                              | 1,111,569,078     | 1,120,021,007     | 1,184,396,773     | 1,254,658,601     | 1,271,165,033      | 1,327,183,177       |
| REVENUE CATEG: LICENSES, PERMITS, & FEES       |                   |                   |                   |                   |                    |                     |
| 215 CONCEALED WEAPONS                          | 35,112            | 58,224            | 30,058            | 37,473            | 30,000             | 30,000              |
| 219 USE PERMITS                                | 122,801           | 180,071           | 126,973           | 128,667           | 105,620            | 198,460             |
| 220 RIGHT OF WAY FEES                          | 1,157,076         | 1,096,864         | 1,315,071         | 951,045           | 1,123,000          | 1,123,000           |
| 221 HIGHWAY PERMITS                            | 2,323,525         | 3,144,517         | 4,563,030         | 4,506,594         | 3,776,680          | 4,194,200           |
| 223 ELECTRICAL PERMITS                         | (117)             | -                 | -                 | -                 | -                  | -                   |
| 240 MOTOR VEHICLE LICENSE TAGS                 | 5,556,136         | 5,651,790         | 5,390,769         | 135,459           | -                  | -                   |
| 241 LICENSE PLATE PENALTY FEES                 | 260,942           | 213,998           | 164,889           | 161,439           | 200,000            | 200,000             |
| 242 ELEVATOR CERTIFICATE FEES                  | -                 | 724               | 2,328             | -                 | -                  | -                   |
| 243 SITE PLAN FEES                             | 2,738,741         | 1,802,305         | 1,655,939         | 2,586,435         | 2,040,160          | 1,519,388           |
| 244 TRANSFER FEES                              | 4,461             | 5,608             | 5,629             | 4,171             | 4,800              | 4,800               |
| 245 REZONING                                   | 128,453           | 34,555            | 45,426            | 116,005           | 73,640             | 52,992              |
| 259 MISC LICENSES, PERMITS & FEES              | 1,809,838         | 813,428           | 1,378,756         | 1,535,000         | 1,677,400          | 1,727,300           |
| TOTAL REV CATEG                                | 14,136,968        | 13,002,084        | 14,678,868        | 10,162,288        | 9,031,300          | 9,050,140           |
| REVENUE CATEG: FINES                           |                   |                   |                   |                   |                    |                     |
| 301 FINES                                      | 2,522,581         | 1,852,102         | 1,616,930         | 1,092,945         | 2,525,900          | 2,274,500           |
| 302 PARKING TICKETS                            | 3,987,980         | 3,356,791         | 3,715,564         | 3,965,793         | 4,000,000          | 4,840,000           |
| 305 CIVIL PENALTIES                            | 270,991           | 275,525           | 432,938           | 103,261           | 309,024            | 309,024             |
| TOTAL REV CATEG                                | 6,781,552         | 5,484,418         | 5,765,432         | 5,161,999         | 6,834,924          | 7,423,524           |
| REVENUE CATEG: INTEREST, RENTS & SURPLUS SALES |                   |                   |                   |                   |                    |                     |
| 311 INTEREST ON GENERAL FUND                   | 11,582,557        | 963,491           | (21,955,871)      | 12,231,652        | 5,700,000          | 10,500,000          |
| 312 INTEREST ON BOND FUNDS                     | 5,559,415         | 476,493           | 4,153,325         | 11,526,800        | 1,000,000          | 1,500,000           |
| 321 RENTALS & SALES OF SURPLUS                 | 168,330           | 36,651            | 104,979           | 161,991           | 245,370            | 250,455             |
| 322 PAID PARKING                               | 1,153,564         | 1,009,145         | 1,072,924         | 1,059,935         | 1,093,895          | 1,131,467           |
| 334/5 DES LEASE AGREEMENTS                     | 5,077,519         | 4,922,401         | 43,200,696        | 11,269,010        | 7,252,165          | 9,624,976           |
| TOTAL REV CATEG                                | 23,541,385        | 7,408,181         | 26,576,053        | 36,249,388        | 15,291,430         | 23,006,898          |
| REVENUE CATEG: CHARGES FOR SERVICES            |                   |                   |                   |                   |                    |                     |
| 400 INMATE MEDICAL COSTS                       | 20,041            | 16,338            | 16,338            | 16,338            | 21,800             | 16,800              |
| 401 COURT COSTS                                | 520,107           | 274,983           | 38,687            | 40,186            | 40,000             | 40,000              |
| 402 COMMONWEALTH'S ATTORNEY FEES               | 6,534             | 5,889             | 4,919             | 4,650             | 10,500             | 5,000               |
| 403 ASAP ENTRANCE FEES                         | 206,659           | 215,157           | 250,656           | 245,247           | 256,067            | 228,117             |
| 404 IMPOUNDED VEHICLES STORAGE FEE             | 21,256            | 8,788             | 10,527            | 8,370             | 10,000             | 10,000              |
| 405 FALLS CHURCH REIMBURSEMENT                 | 3,010,775         | 3,450,725         | 3,747,971         | 4,052,675         | 3,704,500          | 4,072,877           |
| 406 AMBULANCE SERVICE FEES                     | 3,941,910         | 3,083,306         | 3,530,677         | 4,706,401         | 4,730,000          | 4,860,000           |

| SIX-YEAR REVENUE SUMMARY<br>CODE DESCRIPTION | FY 2020<br>ACTUAL | FY 2021<br>ACTUAL | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED | FY 2025<br>PROPOSED |
|--|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|
| 407 JAIL SERVICE CHARGES                     | 5,553             | 1,270             | 1,700             | 1,270             | 3,500              | 3,500               |
| 408 DOG LICENSE FEES                         | 126,295           | 97,951            | 84,586            | 49,917            | 49,800             | 49,800              |
| 409 SIDEWALK FRONTAGE ASSESSMENTS            | 57,162            | 107,012           | 98,622            | 65,675            | 55,000             | 55,000              |
| 410 PARKING METER CHARGES                    | 9,474,287         | 6,971,434         | 3,384,375         | 5,826,553         | 9,696,193          | 9,826,216           |
| 411 ENGINEERING SERVICES CHARGES             | 2,025,674         | 1,275,093         | 1,578,036         | 1,859,378         | 1,591,366          | 1,781,947           |
| 412 REFUSE\RECYCLING FEES                    | 9,503,213         | 10,632,014        | 10,507,301        | 10,524,218        | 13,483,848         | 13,802,900          |
| 413 MULCH FEES                               | 217,404           | 268,772           | 198,939           | 223,679           | 191,000            | 241,000             |
| 414 RECYCLED MATERIALS SALES                 | 31,675            | 44,830            | 1,225,238         | 160,482           | 452,018            | 85,000              |
| 415 MENTAL HEALTH CLINIC CHARGES             | 3,360,725         | 2,988,874         | 3,075,582         | 3,260,754         | 89,482             | 89,482              |
| 416 DRUG & ALCOHOL PROG. PAYMENTS            | 157,275           | 153,713           | 112,758           | 91,816            | -                  | -                   |
| 417 MADISON CENTER CHARGES                   | 103,495           | 4,400             | 49,355            | 128,918           | 125,000            | 125,000             |
| 420 RECREATION INSTRUCTION SRVCS.            | 2,065,457         | 923,795           | 3,899,877         | 4,195,776         | 4,182,857          | 5,216,590           |
| 421 SUPPLEMENTAL RECREATION FEES             | 4,388,473         | 2,124,202         | 6,914,985         | 9,907,632         | 9,888,890          | 11,351,495          |
| 422 LIBRARY FEES & FINES                     | 207,213           | 16,113            | 82,308            | 50,690            | 90,000             | 60,000              |
| 423 OLDER AMERICANS ACT PROGS.               | 12,469            | 971               | 9,277             | 18,517            | 53,443             | 21,359              |
| 424 GROUP HOME CHARGES ARGUS                 | 38,847            | (2,875)           | 3,145             | -                 | 10,000             | 10,000              |
| 425 FEE REDUCTIONS                           | (496,711)         | (145,508)         | (852,515)         | (1,290,387)       | (1,113,000)        | (1,113,000)         |
| 426 APPLIANCE PICK UP FEE                    | 16,186            | 9,984             | 7,836             | 9,083             | 10,000             | 10,000              |
| 430 INDIRECT ADMIN CHARGES                   | 5,672,082         | 6,211,462         | 7,427,331         | 7,991,992         | 8,855,516          | 9,345,665           |
| 443 WIRELESS E-911 SURCHARGE                 | 797,453           | 827,316           | 993,968           | 899,513           | 984,000            | 984,000             |
| 445 GIS PROGRAM REVENUES                     | 325               | 32,000            | -                 | 32,000            | 5,000              | 5,000               |
| 447 SERVICES TO OUTSIDE AGENCIES             | 51,170            | 32                | 5,105             | 8,149             | 25,000             | 25,000              |
| 449 MISC SERVICE CHARGES                     | 2,256,206         | 2,613,761         | 2,458,526         | 2,636,472         | 1,843,267          | 1,889,417           |
| 450 ARLINGTON TRANSIT / COMMUTER STORE       | 6,810,579         | 3,136,707         | 4,517,988         | 4,879,287         | 4,622,314          | 5,243,850           |
| 453 COURT HOUSE SECUR.-COURT FEE             | 362,556           | 255,310           | 193,219           | 187,577           | 378,000            | 253,000             |
| 455 CHESAPEAKE BAY FEE                       | 41,262            | 41,024            | 53,476            | 65,810            | 39,250             | 57,097              |
| 460 PROJECT RECEIPTS                         | 353,009           | 361,053           | 369,435           | 359,275           | 376,164            | 415,648             |
| 462 CSB REVENUE                              | -                 | -                 | -                 | -                 | 4,610,286          | 4,360,178           |
| 471 PUBLIC HEALTH FEES                       | 540,655           | 386,569           | 450,193           | 522,009           | 348,510            | 335,812             |
| 472 CREDIT CARD FEES - TREAS.                | (384,679)         | (266,327)         | (286,724)         | (253,933)         | (313,903)          | (313,903)           |
| 481 LOCAL REVENUE                            | 45,807            | 13,086            | -                 | -                 | -                  | -                   |
| TOTAL REV CATEG                              | 55,568,399        | 46,139,224        | 54,163,697        | 61,485,989        | 69,405,668         | 73,449,847          |

REVENUE CATEG: MISCELLANEOUS REVENUE

|                                     |            |            |             |            |           |           |
|-------------------------------------|------------|------------|-------------|------------|-----------|-----------|
| 501 SALE OF LAND & BUILDINGS        | 4,881,095  | 8,199,285  | 1,081,081   | 1,804,370  | 15,000    | 20,000    |
| 509 MISCELLANEOUS REVENUES          | (999,132)  | 4,034,930  | 165,368,329 | 7,168,037  | 2,323,032 | 2,421,471 |
| 570 AHIF                            | 8,297,400  | 29,191,575 | 14,417,607  | 15,280,336 | -         | -         |
| 595 CABLE TV SCHOOL ANNUAL PAYMENTS | -          | -          | -           | -          | -         | -         |
| 599 GIFTS AND DONATIONS             | 263,381    | 40,129     | 56,078      | 11,863     | 5,000     | -         |
| TOTAL REV CATEG                     | 12,442,744 | 41,465,919 | 180,923,095 | 24,264,606 | 2,343,032 | 2,441,471 |

REVENUE CATEG: COMMONWEALTH OF VIRGINIA

|  |            |            |            |            |            |            |
|--|------------|------------|------------|------------|------------|------------|
| 612 MOTOR VEHICLE CARRIERS TAX         | 19,809     | 17,513     | 19,057     | 18,295     | 19,000     | 19,000     |
| 613 TAX ON DEEDS-GRANTOR'S TAX         | 1,798,464  | 1,932,688  | 2,925,393  | 1,586,919  | 2,098,681  | 1,750,000  |
| 614 PLASTIC BAG FEE                    | -          | -          | 110,327    | 340,802    | 300,000    | 348,000    |
| 621 COMMONWEALTH'S ATTORNEY            | 1,433,473  | 1,449,499  | 1,525,428  | 1,597,582  | 1,719,700  | 1,821,100  |
| 622 SHERIFF                            | 8,148,440  | 8,370,893  | 9,287,502  | 9,663,756  | 10,445,024 | 10,802,500 |
| 623 COMMISSIONER OF THE REVENUE        | 477,604    | 477,610    | 501,981    | 525,265    | 565,500    | 572,300    |
| 624 TREASURER                          | 534,307    | 533,308    | 571,236    | 602,976    | 653,100    | 725,000    |
| 625 REGISTRAR/ELECTORAL BOARD          | 255,599    | 90,535     | 127,261    | 126,756    | 227,576    | 158,000    |
| 626 LAW ENFORCEMENT AID                | 6,839,220  | 6,839,219  | 6,839,878  | 7,519,457  | 7,835,256  | 8,477,345  |
| 627 CLERK -COMP BOARD FUNDS            | 1,081,305  | 1,500,262  | 1,934,046  | 1,306,726  | 1,478,400  | 1,524,400  |
| 628 DCJS FORFEITED ASSETS              | 7,909      | 29,641     | 48,784     | 77,461     | -          | -          |
| 629 VICTIM WITNESS GRANT               | 220,144    | 178,452    | 201,958    | 169,600    | 275,760    | 256,457    |
| 631 HIGHWAY AID                        | 19,719,511 | 20,019,055 | 20,358,241 | 22,285,258 | 21,650,000 | 24,905,000 |
| 632 TRANSIT AID                        | 6,145,059  | 6,820,781  | 7,526,149  | 5,834,395  | 5,518,214  | 5,518,214  |
| 633 JUVENILE DETENTION-ARGUS           | 390,738    | 390,738    | 390,738    | 390,738    | 390,738    | 390,738    |
| 634 JUVENILE & DOMESTIC RELATIONS      | 967,240    | 991,703    | 1,042,147  | 1,166,558  | 1,108,553  | 1,117,454  |
| 635 PRISONER EXPENSE REIMBURSE.        | 1,008,707  | 556,559    | 543,455    | 599,029    | 800,000    | 800,000    |
| 638 COMP COMM CORRECTIONS ACT          | 439,093    | 429,826    | 455,031    | 479,400    | 440,320    | 510,553    |
| 640 COMMUTER ASSISTANCE GRANTS         | 6,352,885  | 6,295,508  | 6,276,127  | 5,600,720  | 6,045,552  | 6,675,399  |
| 641 HEALTH REIMBURSEMENTS              | 3,447,495  | 3,778,960  | 3,607,840  | 3,699,477  | 3,703,448  | 3,886,237  |
| 642 LIBRARY SUPPLEMENTS                | 193,918    | 212,520    | 211,774    | 266,949    | 211,774    | 239,682    |
| 643 FIRE PROGRAMS                      | 756,210    | 791,269    | 840,369    | 957,461    | 957,461    | 1,074,480  |
| 644 HIGHWAY SAFETY GRANTS              | 2,830      | 1,988      | 4,219      | 5,814      | -          | -          |
| 645 MENTAL HEALTH/ INTELLECTUAL DISAB. | 9,324,160  | 8,655,228  | 9,202,021  | 11,521,442 | 14,262,430 | 13,785,538 |
| 646 SUBSTANCE ABUSE                    | 1,253,357  | 1,464,314  | 1,349,936  | 1,413,113  | 1,389,200  | 1,584,797  |
| 647 SOCIAL SERVICES                    | 3,925,386  | 4,766,417  | 4,186,555  | 3,893,936  | 3,985,484  | 4,052,020  |
| 649 MISC STATE GRANTS                  | 1,544,636  | 2,585,489  | 2,191,833  | 2,560,762  | 2,081,135  | 2,600,245  |
| 652 STATE EMERGENCY MGMT GRANTS        | 83,562     | 29,781     | 12,276     | 22,474     | 44,585     | 6,000      |
| 654 COMPREHENSIVE SERVICES ACT (CSA)   | 801,886    | 916,865    | 1,091,333  | 1,199,039  | 1,335,528  | 1,539,457  |
| 655 DEPARTMENT OF AGING                | 316,155    | 320,304    | 328,872    | 375,539    | 305,131    | 327,887    |
| TOTAL REV CATEG                        | 77,489,102 | 80,446,925 | 83,711,767 | 85,807,699 | 89,847,550 | 95,467,803 |

| SIX-YEAR REVENUE SUMMARY<br>CODE DESCRIPTION                  | FY 2020<br>ACTUAL    | FY 2021<br>ACTUAL    | FY 2022<br>ACTUAL    | FY 2023<br>ACTUAL    | FY 2024<br>ADOPTED   | FY 2025<br>PROPOSED  |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>REVENUE CATEG: FEDERAL GOVERNMENT</b>                      |                      |                      |                      |                      |                      |                      |
| 714 WORKFORCE INVESTMENT ACT (WIA)                            | 500,721              | 3,709,032            | 539,264              | 827,425              | 788,289              | 788,289              |
| 722 US MARSHAL PRISONERS                                      | 33,860               | 27,506               | 25,979               | 24,312               | 28,000               | 30,000               |
| 724 FBI REIMBURSEMENT   | 178,411              | 55,276               | 4,841                | 490,060              | -                    | -                    |
| 725 OLDER AMERICANS ACT                                       | 583,219              | 935,458              | 644,199              | 1,039,243            | 607,490              | 667,263              |
| 729 DEPT OF JUSTICE-FED GRANT                                 | -                    | -                    | 100,244              | 316,736              | -                    | -                    |
| 741 FEDERAL HEALTH REIMB                                      | 43,000               | 43,400               | 43,843               | 43,862               | 42,000               | 42,000               |
| 742 HEALTH & HUMAN SERVICE                                    | 1,596                | 318                  | -                    | 21,250               | -                    | -                    |
| 745 MENTAL HEALTH / M. R.                                     | 1,577,585            | 2,106,511            | 1,746,768            | 1,896,199            | 1,579,814            | 1,442,316            |
| 746 SUBSTANCE ABUSE   | 875,062              | 840,865              | 1,165,929            | 1,132,219            | 831,541              | 831,541              |
| 747 SOCIAL SERVICES   | 10,833,833           | 9,920,681            | 11,098,760           | 12,334,884           | 12,463,366           | 13,240,824           |
| 748 WIC PROGRAM FUNDS   | 637,985              | 695,398              | 718,169              | 691,875              | 630,602              | 651,766              |
| 749 MISC FEDERAL GRANTS                                       | 16,696,077           | 34,140,518           | 38,088,673           | 35,915,979           | 5,700,716            | 629,837              |
| 752 FEDERAL EMERGENCY MGMT GRANTS                             | 987,189              | 227,058              | 906,289              | 384,414              | 451,324              | 357,466              |
| 771 REVENUE FROM FEDERAL GOVT                                 | 34,197               | 408,532              | 22,610               | 10,464               | -                    | -                    |
| <b>TOTAL REV CATEG</b>  | <b>32,982,735</b>    | <b>53,110,553</b>    | <b>55,105,568</b>    | <b>55,128,922</b>    | <b>23,123,142</b>    | <b>18,681,302</b>    |
| <b>REVENUE CATEG: NON-REVENUE RECEIPTS</b>                    |                      |                      |                      |                      |                      |                      |
| 809 LINE OF CREDIT PROCEEDS                                   | -                    | -                    | 150,000,000          | -                    | -                    | -                    |
| 847 TREASURERS CASH OVER & SHORT                              | (137)                | 39                   | 17                   | (3,804)              | -                    | -                    |
| 848 TREASURER'S RETURNED CHECKS                               | 27,432               | 20,371               | 28,640               | 32,779               | 30,000               | 30,000               |
| <b>TOTAL REV CATEG</b>  | <b>27,295</b>        | <b>20,410</b>        | <b>150,028,657</b>   | <b>28,975</b>        | <b>30,000</b>        | <b>30,000</b>        |
| <b>REVENUE CATEG: TRANSFERS IN</b>                            |                      |                      |                      |                      |                      |                      |
| 900 TRANSFER IN FROM OTHER FUNDS                              | 544,457              | 327,893              | 330,773              | 331,984              | 345,292              | 346,206              |
| 913 TRANSFER IN FROM 313                                      | -                    | 5,065,281            | -                    | -                    | -                    | -                    |
| 930 TRANSFER IN FROM 330 & 331                                | 2,351,932            | 2,720,783            | 3,193,851            | 3,937,463            | 4,654,553            | 4,811,996            |
| 981 TRANSFERS IN FROM OTHER FUNDS                             | -                    | 532,313              | 2,685,639            | 726,787              | 5,115,973            | 4,932,262            |
| 999 TRANSFERS IN FROM FUND 799                                | 262,002              | 259,202              | 1,327                | 820                  | 80,000               | 80,000               |
| <b>TOTAL REV CATEG</b>  | <b>3,158,391</b>     | <b>8,905,472</b>     | <b>6,211,590</b>     | <b>4,997,054</b>     | <b>10,195,818</b>    | <b>10,170,464</b>    |
| <b>TOTAL GENERAL FUND REVENUES</b>                            | <b>1,337,697,649</b> | <b>1,376,004,193</b> | <b>1,761,561,500</b> | <b>1,537,945,521</b> | <b>1,497,267,897</b> | <b>1,566,904,626</b> |
| 860 FUND BALANCE ADJ -PREV YEAR                               | 129,685,777          | 133,622,957          | 194,917,448          | 209,414,960          | 54,363,090           | 58,356,324           |
| <b>TOTAL GENERAL FUND WITH FUND BALANCE</b>                   | <b>1,467,383,426</b> | <b>1,509,627,150</b> | <b>1,956,478,948</b> | <b>1,747,360,481</b> | <b>1,551,630,987</b> | <b>1,625,260,950</b> |
| <b>FUND: 201 BALLSTON QUARTER TIF FUND</b>                    |                      |                      |                      |                      |                      |                      |
| 101 REAL ESTATE TAX   | 1,250,410            | 1,274,815            | 1,276,995            | 1,217,460            | 1,291,548            | 1,773,110            |
| 141 LOCAL SALES TAX   | 73,298               | -                    | 2,829                | 60,225               | -                    | -                    |
| 149 MEALS TAX   | 344,219              | 107,728              | 501,925              | 664,196              | 550,121              | 542,142              |
| 509 MISCELLANEOUS REVENUE                                     | 1,077,193            | 919,678              | 1,131,500            | 1,144,000            | -                    | -                    |
| <b>TOTAL FUND</b>   | <b>2,745,120</b>     | <b>2,302,221</b>     | <b>2,913,249</b>     | <b>3,085,881</b>     | <b>1,841,669</b>     | <b>2,315,252</b>     |
| <b>FUND: 202 TRAVEL &amp; TOURISM PROMOTION</b>               |                      |                      |                      |                      |                      |                      |
| 146 TRANSIENT OCCUPANCY                                       | 827,893              | 282,656              | 753,734              | 1,135,416            | 1,100,000            | 1,300,000            |
| 509 MISC. REVENUE   | 10,000               | 10,000               | -                    | -                    | -                    | -                    |
| 649 MISC. STATE REVENUE                                       | -                    | 10,000               | 399,407              | 406,335              | 1,300,000            | -                    |
| 980 TRANSFER FROM GENERAL FUND                                | 246,700              | 246,700              | 396,816              | 246,700              | 246,700              | 246,700              |
| <b>TOTAL FUND</b>   | <b>1,084,593</b>     | <b>549,356</b>       | <b>1,549,957</b>     | <b>1,788,451</b>     | <b>2,646,700</b>     | <b>1,546,700</b>     |
| <b>FUND: 203 BALLSTON SPECIAL ASSESSMENT DISTRICT</b>         |                      |                      |                      |                      |                      |                      |
| 101 REAL ESTATE TAX   | 1,510,593            | 1,559,447            | 1,520,499            | 1,483,797            | 1,476,793            | 1,331,772            |
| 311 INTEREST EARNINGS   | 1,648                | 732                  | 868                  | 4,062                | -                    | -                    |
| <b>TOTAL FUND</b>   | <b>1,512,241</b>     | <b>1,560,179</b>     | <b>1,521,367</b>     | <b>1,487,859</b>     | <b>1,476,793</b>     | <b>1,331,772</b>     |
| <b>FUND: 204 ROSSLYN SPECIAL ASSESSMENT DISTRICT</b>          |                      |                      |                      |                      |                      |                      |
| 101 REAL ESTATE CURRENT TAXES                                 | 3,857,193            | 3,974,380            | 4,014,457            | 4,242,794            | 4,545,682            | 4,430,845            |
| 311 INTEREST EARNINGS   | 3,649                | 1,290                | 1,221                | 3,286                | -                    | -                    |
| <b>TOTAL FUND</b>   | <b>3,860,842</b>     | <b>3,975,670</b>     | <b>4,015,678</b>     | <b>4,246,080</b>     | <b>4,545,682</b>     | <b>4,430,845</b>     |
| <b>FUND: 205 NATIONAL LANDING SPECIAL ASSESSMENT DISTRICT</b> |                      |                      |                      |                      |                      |                      |
| 101 REAL ESTATE CURRENT TAXES                                 | 2,654,127            | 4,386,442            | 4,512,195            | 4,372,585            | 4,742,121            | 5,047,694            |
| 311 INTEREST EARNINGS   | 2,214                | 536                  | -                    | 1,434                | -                    | -                    |
| <b>TOTAL FUND</b>   | <b>2,656,341</b>     | <b>4,386,978</b>     | <b>4,512,195</b>     | <b>4,374,019</b>     | <b>4,742,121</b>     | <b>5,047,694</b>     |
| <b>FUND: 206 COMMUNITY DEVELOPMENT</b>                        |                      |                      |                      |                      |                      |                      |
| 311 INTEREST EARNINGS   | -                    | 9,902                | -                    | -                    | -                    | -                    |
| 570 HOUSING FUND CONTINGENT LOAN                              | 2,448,609            | 2,790,203            | 118,564              | 594,737              | -                    | -                    |
| 718 FEDERAL AID - CDBG  | 3,382,425            | 4,185,605            | 1,548,985            | 1,501,263            | 1,740,757            | 2,602,164            |
| 719 FEDERAL RENTAL REHAB                                      | 378,987              | 602,082              | 343,324              | 359,260              | 1,391,249            | 529,842              |
| <b>TOTAL FUND</b>   | <b>6,210,021</b>     | <b>7,587,792</b>     | <b>2,010,873</b>     | <b>2,455,260</b>     | <b>3,132,006</b>     | <b>3,132,006</b>     |

| SIX-YEAR REVENUE SUMMARY<br>CODE DESCRIPTION            | FY 2020<br>ACTUAL | FY 2021<br>ACTUAL | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED | FY 2025<br>PROPOSED |
|---|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|
| <b>FUND: 208 SECTION 8 HOUSING</b>                      |                   |                   |                   |                   |                    |                     |
| 311 INTEREST  | 6,322             | 7,960             | 8,272             | 49,737            | 8,500              | 50,000              |
| 509 MISCELLANEOUS REVENUES                              | 6,748             | 10,226            | 1,086,192         | 3,488             | 10,000             | 10,000              |
| 727 SECTION 8 HOUSING                                   | 18,855,658        | 20,862,079        | 22,512,257        | 22,305,101        | 26,545,189         | 26,777,944          |
| 728 HCV RESERVE   | 59,144            | 16,407            | 32,638            | -                 | -                  | -                   |
| 749 MISC FEDERAL REVENUE                                | 92,102            | 104,965           | 114,515           | 97,155            | 114,081            | 95,554              |
| TOTAL FUND  | 19,019,974        | 21,001,637        | 23,753,874        | 22,455,481        | 26,677,770         | 26,933,498          |
| <b>FUND: 313 CAPITAL</b>                                |                   |                   |                   |                   |                    |                     |
| 243 SITE PLAN FEES                                      | 56,000            | -                 | -                 | -                 | -                  | -                   |
| 301 FINES   | 5,483             | 4,695             | 1,175             | -                 | -                  | -                   |
| 321 RENTAL & SALES OF SURPLUS                           | -                 | -                 | -                 | 39,482            | -                  | -                   |
| 334 BASE RENT   | -                 | -                 | -                 | 3,020             | -                  | -                   |
| 335 LEASE AGREEMENTS                                    | 20,000            | 133,867           | 53,753            | -                 | -                  | -                   |
| 405 FALLS CHURCH REIMBURSEMENTS                         | 1,296,758         | 43,339            | -                 | 550,000           | -                  | -                   |
| 449 MISC SERVICE CHARGES                                | -                 | 8,930             | -                 | -                 | -                  | -                   |
| 461 DEVELOPER/PROJECT RECEIPTS                          | 2,556,259         | 3,494,321         | 2,357,090         | 1,145,320         | -                  | -                   |
| 509 MISCELLANEOUS                                       | 331,475           | 1,079,206         | 928,381           | 11,294,569        | 1,087,000          | 828,000             |
| 520 CABLE TV - PEG                                      | 1,108,956         | 951,678           | 812,479           | 685,425           | -                  | -                   |
| 531 NVTA REGIONAL SHARE                                 | 82,296            | 90,872            | 22,087            | 8,546             | -                  | -                   |
| 532 REGIONAL TOLL REVENUE                               | -                 | 8,377             | -                 | -                 | -                  | -                   |
| 632 STATE AID NVTC                                      | 189,109           | 1,322,068         | 957,684           | 2,332,596         | -                  | -                   |
| 645 STATE FUNDS   | 175,280           | 261,238           | 155,237           | 408,245           | -                  | -                   |
| 714 FEDERAL GRANTS                                      | 245,562           | 332,599           | 2,169,386         | 637,476           | -                  | -                   |
| 801 PROCEEDS FROM BOND SALES                            | -                 | 17,065,000        | -                 | -                 | -                  | -                   |
| 806 BOND PREMIUM  | 189,686           | 46,628,126        | -                 | 9,891,865         | 12,000,000         | -                   |
| 808 PROCEEDS FROM LEASE PURCHASE                        | 3,220,352         | -                 | -                 | -                 | 12,209,000         | 9,200,000           |
| 809 LINE OF CREDIT PROCEEDS                             | 6,837,029         | -                 | 5,234,436         | 11,124,718        | -                  | -                   |
| 860 FUND BALANCE PREVIOUS YEAR                          | -                 | -                 | -                 | -                 | 1,857,080          | 6,200,466           |
| 980 TRANSFER FROM GENERAL FUND                          | 28,042,166        | 9,299,317         | 10,478,484        | 14,503,093        | 11,000,000         | 15,800,000          |
| 981 TRANSFER FROM OTHER FUNDS                           | -                 | -                 | -                 | -                 | 25,000             | -                   |
| TOTAL FUND  | 44,356,411        | 80,723,633        | 23,170,192        | 52,624,355        | 38,178,080         | 32,028,466          |
| <b>FUND: 321 STORMWATER FUND</b>                        |                   |                   |                   |                   |                    |                     |
| 101 REAL ESTATE TAX                                     | 10,129,001        | 12,126,026        | 14,050,448        | 14,574,948        | -                  | -                   |
| 301 FINES   | 11,045            | 24,648            | 48,523            | 24,034            | -                  | -                   |
| 312 INTEREST ON BOND FUNDS                              | -                 | -                 | 15,673            | 311,316           | -                  | -                   |
| 321 RENTALS & SALES OF SURPLUS                          | -                 | -                 | 23,676            | -                 | -                  | -                   |
| 411 SEDIMENT/EROSION CONTROL                            | 982,100           | 1,233,269         | 1,503,216         | 1,549,789         | -                  | -                   |
| 455 CHESAPEAKE BAY FEE                                  | 253,466           | 234,374           | 328,498           | 358,924           | -                  | -                   |
| 486 SWMF VIOLATION REIMBURSEMENTS                       | -                 | -                 | -                 | 175,193           | -                  | -                   |
| 509 MISC REVENUES                                       | -                 | 142,800           | 38,775            | 2,379,728         | -                  | -                   |
| 649 MISC STATE GRANTS                                   | -                 | -                 | -                 | 593,750           | -                  | -                   |
| 999 TRANSFER IN FROM FUND 799                           | -                 | 2,436,368         | -                 | -                 | -                  | -                   |
| TOTAL FUND  | 11,375,612        | 16,197,485        | 16,008,809        | 19,967,682        | -                  | -                   |
| <b>FUNDS: 330 &amp; 331 TRANSPORTATION CAPITAL FUND</b> |                   |                   |                   |                   |                    |                     |
| 101 REAL ESTATE TAX                                     | 25,482,224        | 25,173,490        | 23,682,129        | 24,162,819        | 25,728,113         | 24,385,828          |
| 312 INTEREST ON BOND FUNDS                              | -                 | -                 | 46,773            | 40,618            | -                  | -                   |
| 334 BASE RENT   | -                 | -                 | 513,183           | 585,595           | -                  | -                   |
| 461 DEVELOPER CONTRIBUTIONS                             | 1,000,000         | -                 | -                 | -                 | -                  | -                   |
| 509 MISC REVENUES                                       | 532,087           | 608,957           | 90,678            | 679,278           | -                  | -                   |
| 530 NVTA LOCAL SHARE                                    | 8,113,796         | 8,193,088         | 11,435,783        | 11,859,441        | 11,646,751         | 11,759,836          |
| 531 NVTA REGIONAL SHARE                                 | 8,269,265         | 3,804,103         | 5,544,241         | 19,749,358        | -                  | -                   |
| 532 REGIONAL TOLL REVENUE                               | 391,257           | 245,782           | 628,199           | 637,108           | -                  | -                   |
| 632 STATE AID   | 6,827,232         | 2,286,343         | 5,678,479         | 21,798,752        | -                  | -                   |
| 640 STATE TRANSPORTATION GRANTS                         | 50,000            | 15,408            | -                 | -                 | -                  | -                   |
| 714 FEDERAL GRANTS                                      | 1,319,361         | 2,305,768         | 2,027,703         | 2,434,276         | -                  | -                   |
| TOTAL FUND  | 51,985,222        | 42,632,939        | 49,647,168        | 81,947,245        | 37,374,864         | 36,145,664          |
| <b>FUND: 335 CRYSTAL CITY TIF FUND</b>                  |                   |                   |                   |                   |                    |                     |
| 101 REAL ESTATE TAX                                     | 5,454,040         | 4,793,837         | 4,134,537         | 4,553,418         | 4,379,860          | 6,506,510           |
| 531 NVTA REGIONAL SHARE                                 | 142,040           | 586,205           | 942,510           | 2,944,908         | -                  | -                   |
| 632 STATE AID NVTC                                      | -                 | -                 | -                 | 14,736            | -                  | -                   |
| 655 VIRGINIA GENERAL FUND - FED FUND MATCH              | -                 | -                 | -                 | -                 | -                  | -                   |
| 714 FEDERAL GRANTS                                      | 260,702           | 362,611           | 470,681           | 436,821           | -                  | -                   |
| TOTAL FUND  | 5,856,782         | 5,742,653         | 5,547,728         | 7,949,883         | 4,379,860          | 6,506,510           |
| <b>FUND 336: COLUMBIA PIKE TIF FUND</b>                 |                   |                   |                   |                   |                    |                     |
| 101 REAL ESTATE TAX                                     | 639,299           | 962,830           | 1,233,140         | 1,534,595         | 1,737,840          | 2,344,230           |
| TOTAL FUND  | 639,299           | 962,830           | 1,233,140         | 1,534,595         | 1,737,840          | 2,344,230           |
| <b>FUND: 503 UTILITIES OPERATING</b>                    |                   |                   |                   |                   |                    |                     |
| 311 INTEREST  | 30,722            | 10,216            | (327,462)         | 245,386           | 50,000             | 80,000              |

| SIX-YEAR REVENUE SUMMARY                     |   | FY 2020     | FY 2021    | FY 2022     | FY 2023     | FY 2024     | FY 2025     |
|--|---|-------------|------------|-------------|-------------|-------------|-------------|
| CODE   | DESCRIPTION                             | ACTUAL      | ACTUAL     | ACTUAL      | ACTUAL      | ADOPTED     | PROPOSED    |
| 312  | INTEREST ON BOND FUNDS                  | -           | -          | 3,997       | 5,241       | -           | -           |
| 321  | RENTALS & SALES OF SURPLUS              | 174,340     | -          | -           | -           | -           | -           |
| 334  | BASE RENT                               | -           | 179,630    | 184,417     | 191,678     | 50,000      | 92,400      |
| 426  | APPLIANCE FEE RECYCLING                 | 6,185       | 5,947      | 5,742       | 3,750       | 8,000       | 8,000       |
| 444  | UTILITY MARKING FEE                     | 241,749     | 268,897    | 274,400     | 294,824     | 250,000     | 285,000     |
| 482  | WATER SEWER SERVICE                     | 96,130,683  | 92,364,661 | 95,040,998  | 100,660,886 | 103,604,507 | 106,231,235 |
| 484  | WATER SERVICE CONNECTIONS               | 1,135,875   | 1,033,246  | 1,435,879   | 1,463,685   | 1,530,000   | 1,530,000   |
| 486  | SEWAGE TREAT. SERVICE CHARGES           | 3,742,047   | 4,355,860  | 3,567,786   | 4,330,292   | 4,305,200   | 4,788,990   |
| 488  | FLOW TEST FEES                          | 10,600      | 300        | 19,800      | 18,931      | 20,200      | 20,200      |
| 509  | MISCELLANEOUS REVENUES                  | 173,874     | 160,813    | 191,083     | 699,617     | 188,949     | 195,995     |
| 749  | MISC. FEDERAL REVENUE                   | -           | 232,515    | 378,745     | -           | -           | -           |
| TOTAL FUND                                   |   | 101,646,075 | 98,612,085 | 100,775,385 | 107,914,290 | 110,006,856 | 113,231,820 |
| <b>FUND: 519 UTILITIES CAPITAL</b>           |   |             |            |             |             |             |             |
| 311  | INTEREST ON GENERAL FUND                | 634,825     | 56,450     | (898,047)   | 500,848     | 350,000     | 350,000     |
| 312  | INTEREST ON BOND FUNDS                  | 134,624     | 12,464     | 18,170      | 169,647     | -           | -           |
| 485  | WATER SEWER HOOK-UP CHARGES             | 6,515,147   | 3,413,611  | 9,290,895   | 6,051,830   | 7,900,000   | 7,900,000   |
| 486  | SEWAGE TREATMENT SERVICE CHRG           | 765,526     | 732,920    | 903,896     | 1,364,145   | 7,415,000   | 6,250,000   |
| 509  | MISCELLANEOUS                           | 516,430     | 8,778      | 6,904       | 239,757     | -           | -           |
| 718  | EDI GRANT FROM HUD                      | -           | -          | -           | -           | -           | 750,000     |
| 901  | TRANSFER FROM FUND 101                  | -           | -          | -           | -           | 100,000     | 100,000     |
| 953  | TRANSFER FROM FUND 503                  | 14,190,500  | 12,155,000 | 15,548,000  | 15,755,000  | 13,310,000  | 7,993,000   |
| TOTAL FUND                                   |   | 22,757,052  | 16,379,223 | 24,869,818  | 24,081,227  | 29,075,000  | 23,343,000  |
| <b>FUND: 532 STORMWATER OPERATING</b>        |   |             |            |             |             |             |             |
| 101  | REAL ESTATE TAX                         | -           | -          | -           | -           | 12,766,037  | -           |
| 411  | SEDIMENT/EROSION CONTROL                | -           | -          | -           | -           | 1,228,749   | 980,036     |
| 455  | CHESAPEAKE BAY FEE                      | -           | -          | -           | -           | 214,069     | 216,210     |
| 482  | WATER/SEWER/STORMWATER SERVICE RECEIPTS | -           | -          | -           | -           | -           | 16,493,067  |
| 486  | SWMF VIOLATION REIMBURSEMENTS           | -           | -          | -           | -           | -           | 100,000     |
| 901  | TRANSFER IN FROM FUND 101               | -           | -          | -           | -           | -           | 290,000     |
| TOTAL FUND                                   |   | -           | -          | -           | -           | 14,208,855  | 18,079,313  |
| <b>FUND: 533 STORMWATER CAPITAL PAYGO</b>    |   |             |            |             |             |             |             |
| 312  | INTEREST ON BOND FUNDS                  | -           | -          | -           | -           | -           | 500,000     |
| 509  | MISCELLANEOUS REVENUE                   | -           | -          | -           | -           | 2,336,552   | -           |
| 714  | VDOT - FEDERAL FUNDS                    | -           | -          | -           | -           | -           | 3,000,000   |
| 718  | HUD COMMUNITY                           | -           | -          | -           | -           | -           | 540,000     |
| 981  | TRANSFER FROM OTHER FUNDS               | -           | -          | -           | -           | -           | 3,895,000   |
| TOTAL FUND                                   |   | -           | -          | -           | -           | 2,336,552   | 7,935,000   |
| <b>FUND: 540 BALLSTON GARAGE</b>             |   |             |            |             |             |             |             |
| 428  | PARKING REVENUES                        | 3,185,177   | 1,409,420  | 2,153,760   | 2,876,323   | 2,907,469   | 2,982,149   |
| 509  | MISCELLANEOUS REVENUE                   | -           | -          | 12,303,699  | -           | -           | -           |
| 860  | FUND BALANCE PREVIOUS YEAR              | -           | -          | -           | -           | 489,134     | 436,972     |
| TOTAL FUND                                   |   | 3,185,177   | 1,409,420  | 14,457,459  | 2,876,323   | 3,396,603   | 3,419,121   |
| <b>FUND: 548 BALLSTON GARAGE - 8th LEVEL</b> |   |             |            |             |             |             |             |
| 428  | PARKING REVENUES                        | 205,688     | 102,873    | 203,329     | 247,427     | 194,380     | 237,164     |
| TOTAL FUND                                   |   | 205,688     | 102,873    | 203,329     | 247,427     | 194,380     | 237,164     |
| <b>FUND: 570 CPHD DEVELOPMENT FUND</b>       |   |             |            |             |             |             |             |
| 222  | BUILDING PERMITS                        | 9,238,336   | 9,390,179  | 12,364,666  | 9,859,769   | 13,707,024  | 11,764,744  |
| 223  | ELECTRICAL PERMITS                      | 2,752,632   | 1,837,668  | 2,848,940   | 2,336,675   | 2,906,625   | 3,839,544   |
| 224  | PLUMBING PERMITS                        | 1,776,606   | 1,408,774  | 1,995,536   | 1,330,699   | 2,126,426   | 2,281,588   |
| 225  | MECHANICAL PERMITS                      | 1,055,375   | 2,521,439  | 1,474,415   | 799,573     | 1,203,637   | 2,062,299   |
| 226  | OCCUPANCY PERMITS                       | 818,700     | 653,354    | 579,695     | 705,678     | 1,162,648   | 584,763     |
| 228  | SIGN PERMITS                            | 48,625      | 58,381     | 37,117      | 44,954      | 133,503     | 52,501      |
| 232  | CIVIL CITATIONS                         | -           | -          | -           | 1,750       | -           | -           |
| 242  | ELEVATOR CERTIFICATE FEES               | 1,029,095   | 1,307,925  | 1,228,906   | 1,030,005   | 1,364,123   | 1,889,760   |
| 247  | VARIANCES/S F EXISTING                  | 75,347      | 80,824     | 66,122      | 72,890      | 61,911      | 50,645      |
| 248  | ZONING COMPLIANCE LETTERS               | 43,462      | 42,126     | 37,878      | 24,105      | 56,093      | 60,525      |
| 251  | PLAN REVIEW - WALK THROUGH              | 732,527     | 713,438    | 718,478     | 620,995     | 1,435,631   | 1,726,758   |
| 252  | SUBDIVISION PLAT REVIEW                 | 7,790       | 5,606      | 10,674      | 11,364      | 21,972      | 17,974      |
| 253  | ZONING SPECIAL EXCEPTION PLAN REV       | -           | -          | -           | 6,055       | -           | -           |
| 259  | MISC LICENSES PERMITS & FEES            | 38,795      | 51,518     | 36,104      | 32,333      | 22,720      | 87,164      |
| 311  | INTEREST                                | 335,204     | 28,322     | (447,627)   | 129,504     | -           | -           |
| 444  | UTILITY MARKING FEE                     | -           | -          | (476)       | -           | -           | -           |
| 449  | MISC SERVICE CHARGES                    | 37,624      | 3,367      | 7,174       | 4,704       | 6,857       | 5,610       |
| 509  | MISC REVENUE                            | 274,995     | 191,292    | 13,761,542  | 373,969     | 53,925      | 874,112     |
| TOTAL FUND                                   |   | 18,265,113  | 18,294,213 | 34,719,144  | 17,385,022  | 24,263,095  | 25,297,987  |
| <b>FUND: 609 AUTOMOTIVE EQUIPMENT</b>        |   |             |            |             |             |             |             |
| 321  | RENTALS & SALES OF SURPLUS              | 780,898     | 2,520,697  | 550,095     | 1,715,505   | 300,000     | 300,000     |



| SIX-YEAR REVENUE SUMMARY<br>CODE DESCRIPTION          | FY 2020<br>ACTUAL  | FY 2021<br>ACTUAL  | FY 2022<br>ACTUAL  | FY 2023<br>ACTUAL  | FY 2024<br>ADOPTED | FY 2025<br>PROPOSED |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| 448 SERVICES TO OUTSIDE AGENCIES                      | 18,573,353         | 18,413,601         | 20,641,177         | 22,954,007         | 19,931,579         | 20,829,036          |
| 509 MISCELLANEOUS REVENUE                             | 177,809            | 378,387            | 462,686            | 472,392            | 445,500            | 445,500             |
| 649 MISC STATE GRANTS                                 | -                  | -                  | -                  | 795,000            | -                  | 1,300,000           |
| 801 PROCEEDS FROM SALE OF BONDS                       | -                  | 1,170,000          | -                  | -                  | -                  | -                   |
| 806 BOND PREMIUM                                      | -                  | 104,474            | -                  | -                  | -                  | -                   |
| 809 LINE OF CREDIT PROCEEDS                           | 1,486,887          | -                  | -                  | 4,363,699          | 2,234,422          | -                   |
| 901 TRANSFER FROM GENERAL FUND                        | -                  | 494,796            | -                  | 73,318             | 306,000            | -                   |
| 903 TRANSFER IN FROM FUND 503                         | 47,000             | -                  | -                  | -                  | -                  | -                   |
| 981 TRANSFER FROM OTHER FUNDS                         | -                  | -                  | -                  | 94,586             | -                  | -                   |
| TOTAL FUND  | 21,065,947         | 23,081,955         | 21,653,958         | 30,468,507         | 23,217,501         | 22,874,536          |
| <b>FUND: 611 PRINTING</b>                             |                    |                    |                    |                    |                    |                     |
| 446 SERVICES TO AGENCIES                              | 2,371,426          | 2,157,350          | 1,685,331          | 1,870,656          | 1,348,000          | 1,709,314           |
| 509 MISCELLANEOUS REVENUES                            | -                  | -                  | 1,421,521          | -                  | -                  | -                   |
| 980 TRANSFER FROM GENERAL FUND                        | 246,382            | 246,382            | 254,979            | 262,658            | 777,258            | 297,312             |
| TOTAL FUND  | 2,617,808          | 2,403,732          | 3,361,831          | 2,133,314          | 2,125,258          | 2,006,626           |
| <b>ARLINGTON PUBLIC SCHOOLS FUNDS*</b>                |                    |                    |                    |                    |                    |                     |
| <b>FUND: 880 SCHOOL OPERATING FUND</b>                |                    |                    |                    |                    |                    |                     |
| 400 CHARGES FOR SERVICES                              | 7,943,480          | 1,374,586          | 2,921,641          | 9,364,975          | 3,266,200          | 3,217,700           |
| 500 CARRYOVER AND OTHER                               | -                  | -                  | -                  | (504,816)          | 41,600,791         | 22,327,167          |
| 692 VIRGINIA SALES TAX                                | 30,735,856         | 34,044,649         | 40,479,170         | 41,676,832         | 38,120,835         | 38,252,697          |
| 690 COMMONWEALTH                                      | 44,418,410         | 44,962,292         | 45,792,638         | 54,026,936         | 61,627,984         | 60,615,918          |
| 700 FEDERAL FUNDS                                     | 1,106,564          | 19,647,920         | 29,239,118         | 3,954,290          | 900,000            | 1,100,000           |
| 808 PROCEEDS FROM LEASE PURCHASE                      | -                  | 615,840            | 6,225,235          | -                  | -                  | -                   |
| 900 TRANSFERS IN                                      | 444,236,878        | 430,429,846        | 488,018,227        | 534,175,391        | 529,683,336        | 532,813,815         |
| TOTAL FUND  | 528,441,188        | 531,075,133        | 612,676,029        | 642,693,608        | 675,199,146        | 658,327,297         |
| <b>FUND: 881 FOOD AND NUTRITION SERVICES FUND</b>     |                    |                    |                    |                    |                    |                     |
| 300 INTEREST  | -                  | 9,777              | -                  | -                  | -                  | -                   |
| 400 CHARGES FOR SERVICES                              | 3,885,125          | 29,421             | (50,304)           | 4,457,083          | 4,730,000          | 5,388,000           |
| 600 COMMONWEALTH                                      | 129,135            | 102,699            | 1,332,708          | 977,805            | 386,445            | 281,597             |
| 700 FEDERAL FUNDS                                     | 5,072,292          | 9,399,437          | 15,596,560         | 7,567,696          | 8,698,970          | 8,805,000           |
| 900 TRANSFERS IN                                      | 8,822              | -                  | -                  | -                  | -                  | -                   |
| TOTAL FUND  | 9,095,374          | 9,541,334          | 16,878,964         | 13,002,584         | 13,815,415         | 14,474,597          |
| <b>FUND: 882 COMMUNITY ACTIVITIES FUND</b>            |                    |                    |                    |                    |                    |                     |
| 400 CHARGES FOR SERVICES                              | 10,214,959         | 836,276            | 10,529,483         | 11,179,456         | 12,047,565         | 12,672,523          |
| 700 FEDERAL FUNDS                                     | -                  | 2,080,230          | -                  | -                  | -                  | -                   |
| 900 TRANSFERS IN                                      | 6,330,579          | 10,419,711         | 5,387,261          | 5,928,165          | 8,173,593          | 9,224,482           |
| TOTAL FUND  | 16,545,538         | 13,336,217         | 15,916,744         | 17,107,621         | 20,221,158         | 21,897,005          |
| <b>FUND: 883 SPECIAL GRANTS</b>                       |                    |                    |                    |                    |                    |                     |
| 400 CHARGES FOR SERVICES                              | 1,190,331          | 793,432            | 1,310,619          | 1,485,434          | 1,743,981          | 1,818,611           |
| 600 COMMONWEALTH                                      | 4,044,378          | 3,844,313          | 4,296,248          | 5,607,805          | 5,431,005          | 5,453,364           |
| 700 FEDERAL FUNDS                                     | 10,857,338         | 12,025,786         | 11,381,182         | 16,511,514         | 11,548,709         | 12,603,176          |
| 900 TRANSFERS IN                                      | 740,855            | 770,861            | 798,319            | 1,295,329          | -                  | -                   |
| TOTAL FUND  | 16,832,902         | 17,434,391         | 17,786,368         | 24,900,082         | 18,723,695         | 19,875,151          |
| <b>FUND: 886 SCHOOL CONSTRUCTION AND CAPITAL FUND</b> |                    |                    |                    |                    |                    |                     |
| 500 CARRYOVER AND OTHER                               | -                  | 772,500            | -                  | -                  | 1,088,000          | 827,500             |
| 600 COMMONWEALTH                                      | -                  | -                  | -                  | 3,032,249          | -                  | -                   |
| 700 FEDERAL FUNDS                                     | -                  | -                  | 3,660,000          | -                  | -                  | -                   |
| 808 PROCEEDS FROM LEASE PURCHASE                      | -                  | -                  | -                  | -                  | 5,488,901          | 3,988,901           |
| 900 TRANSFERS IN                                      | 16,207,249         | 1,268,343          | 4,188,902          | 4,356,650          | -                  | -                   |
| TOTAL FUND  | 16,207,249         | 2,040,843          | 7,848,902          | 7,388,899          | 6,576,901          | 4,816,401           |
| <b>FUND: 888 SCHOOL DEBT SERVICE FUND</b>             |                    |                    |                    |                    |                    |                     |
| 500 CARRYOVER AND OTHER                               | -                  | 270,000            | -                  | -                  | 2,512,330          | 1,205,385           |
| 600 COMMONWEALTH                                      | -                  | -                  | -                  | 85,528             | -                  | -                   |
| 900 TRANSFERS IN                                      | 58,877,372         | 54,559,686         | 58,325,805         | 55,669,171         | 62,369,155         | 66,086,869          |
| TOTAL FUND  | 58,877,372         | 54,829,686         | 58,325,805         | 55,754,699         | 64,881,485         | 67,292,254          |
| <b>FUND: 889 SCHOOL COMPREHENSIVE SERVICES FUND</b>   |                    |                    |                    |                    |                    |                     |
| 600 COMMONWEALTH                                      | 2,004,978          | 2,855,157          | 2,389,716          | 2,235,897          | 2,463,250          | 2,463,250           |
| 900 TRANSFERS IN                                      | 2,367,127          | 2,534,369          | 2,534,921          | 2,516,915          | 2,511,750          | 2,511,750           |
| TOTAL FUND  | 4,372,105          | 5,389,526          | 4,924,637          | 4,752,812          | 4,975,000          | 4,975,000           |
| <b>TOTAL ARLINGTON PUBLIC SCHOOLS</b>                 | <b>650,371,728</b> | <b>633,647,131</b> | <b>734,357,449</b> | <b>765,600,305</b> | <b>804,392,800</b> | <b>791,657,705</b>  |

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