

## REVENUES

### OVERVIEW

Fiscal Year (FY) 2022 revenues reflect continually changing circumstances in the Northern Virginia economy. Arlington's proximity to the nation's capital, balanced economy, smart growth planning, and highly educated workforce help produce Arlington's revenues which have been significantly impacted by the ongoing COVID-19 pandemic.

Real estate tax revenues make up 59 percent of all General Fund revenues. In Calendar Year (CY) 2021, the County expects modest revenue growth from real estate taxes, driven by a 2.2 percent increase in Arlington's property values.

Arlington's residential property tax base grew 5.6 percent, demonstrating the continued attractiveness of our community. New construction represented 1.1 percentage points of the overall growth. The detached home and townhome tax base increased by 5.4 percent while the condominium tax base increased by 6.2 percent. The average value of existing residential properties, including condominiums, townhouses, and detached homes, increased from \$686,300 in CY 2020 to \$724,400 in CY 2021, an increase of 5.6 percent.

Commercial property assessments decreased by 1.4 percent over the previous year mainly due to the double digit decrease to the hotel sector where operations have been significantly impacted by the COVID-19 pandemic. This decrease was partially offset by new construction, largely in apartments and offices, which contributed 1.4 percentage points to the change in commercial property values. After strong growth last year, both apartment and office property assessment growth slowed to 0.8 percent this year. General Commercial properties remained fairly flat, increasing by 0.1 percent.

Meanwhile, other revenue streams are experiencing a variety of changes. Local taxes other than real estate are expected to decrease, 2.5 percent in the aggregate. Local fees and fines are expected to decrease 4.4 percent. Interest revenue is expected to remain flat reflecting the low interest rate environment and recent drops in interest earnings. Charges for services are down by 1.3 percent. Revenue from the Commonwealth is up 0.4 percent while funds from the federal government are expected to decrease 0.9 percent.

### General Fund Revenues

Excluding fund balance, General Fund revenues for FY 2022 are forecast to be \$1,338,291,669, an increase of 1.1 percent over the FY 2021 adopted budget levels primarily due to a 65 percent increase in one-time revenues. Ongoing revenues are fairly flat from the FY 2021 adopted budget reflecting an increase in the assessment base partially offset by decreases in a variety of other fines, fees, and other tax revenues. Total General Fund revenues including fund balance total \$1,363,670,329.

### Decreases to Various Local Tax Revenues

For the FY 2022 proposed budget, General Fund tax revenues are forecast to increase 0.1 percent from the FY 2021 adopted budget. This slight gain is driven primarily by the 2.2 percent increase in real estate assessments, partially offset by decreases to economically sensitive taxes such as meals and transient occupancy taxes.

Taxes other than real estate combined are forecast to decrease 2.5 percent in FY 2022. Personal property tax (including business tangible tax) is down 1.7 percent and sales tax is up 1.6 percent

while transient occupancy tax is expected to be nearly half of FY 2021 adopted levels reflecting the ongoing decline in business and leisure travel. Business, Professional and Occupational License Tax (BPOL) is projected to increase 8.6 percent.

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

FY 2022 revenue from the Commonwealth is expected to be up 0.4 percent while federal government revenues are expected to be down 0.9 percent. The increase in the Commonwealth revenue can be attributed to increased one-time transit funding and miscellaneous grants. These increases are partially offset by decreases to highway aid, Comprehensive Services Act funding, and commuter assistance grants.

The decrease in federal funds is primarily driven by a decrease in mental health funding.

Staff is monitoring the continued development of the state budget as well as any federal government actions that might impact the County's budget.

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

The FY 2022 proposed budget reflects a CY 2021 real estate tax rate of \$1.030, which includes the current base rate of \$1.013 and the proposed County-wide sanitary district rate of \$0.017 for stormwater management. Arlington will continue to have one of the lowest real estate tax rates in the Northern Virginia region, maintaining its history of providing excellent value. Because of assessment growth and the sanitary tax rate increase, the average homeowner will pay \$420 more in real estate taxes in CY 2021 than in CY 2020 at proposed rates, an increase of 6.0 percent.

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

The FY 2022 proposed transfer to APS at existing tax rates is \$525,169,320 in ongoing FY 2022 local tax revenues – a \$0.5 million increase from the FY 2021 adopted budget. These funds are generated from a 47.0 percent share of ongoing local tax revenues.

In addition, the Schools will receive \$4.6 million in one-time funding from the increase in assessments. Total proposed School funding for FY 2022 at the proposed tax rate is \$529,746,490.

### **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 but has not been spared from the impacts of the COVID-19 pandemic. Prior to the pandemic, Arlington's unemployment rate was the lowest in the Commonwealth. The County's per capita income remains among the highest in the state. Home prices continue to see modest growth though the commercial real estate sector is showing signs of a slowdown despite the Amazon headquarters development in the County. However, the economic outlook has changed dramatically over the last year due to the

macroeconomic impacts and social distancing measures from the pandemic. Arlington is poised to begin FY 2022 with changing revenue streams, an uncertain real estate market, and elevated unemployment levels.

### Economic Indicators

	CY 2018	CY 2019	CY 2020
Consumer Price Index (national CPI-U average)	1.9%	2.3%	1.4%
Employment Cost Index (private industry workers)	3.0%	2.7%	2.4%
Unemployment – US / Arlington (December)	3.9% / 1.7%	3.7% / 1.6%	8.1% / 3.8%
Mortgage Rate (annual average – 30 year fixed rate)	4.54% / 0.5 pts.	3.94% / 0.5 pts.	3.15% / 0.7 pts.
Federal Fund Rate (annualized)	1.79%	2.16%	0.35%
Retail Sales (based on 1% of Arlington tax revenue)	\$4.3 billion	\$4.6 billion	\$4.0 billion
Office Vacancy Rate – (including sublets)	17.4%	14.8%	17.2%
Tourism – Hotel Occupancy Rate	75%	75%	30%
Tourism – Average Hotel room rate	\$163.70	\$168.29	\$130.51

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) 2021, which includes a base rate of \$1.013 plus a \$0.017 stormwater tax, is one of the lowest in the Northern Virginia region. Charts comparing current (CY 2020) 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 October 2020, the three primary rating agencies all reaffirmed the highest credit rating attainable for jurisdictions. Ratings issued by Fitch, Inc. (AAA), Moody's Investors Service (Aaa), and Standard & Poor's (AAA) validate that Arlington's financial position is outstanding, and it reflects the strong debt position, stable tax base, and sound financial position.

## TAX RATES, USER CHARGES, AND PERMIT FEE CHANGES FOR FY 2022

The following proposed changes for FY 2022 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 2022 proposed budget includes the following:

- A proposed CY 2021 base real estate tax rate of \$1.013 per \$100 of assessed value, no change over the adopted CY 2020 base real estate tax rate.
- A \$0.10 per pack increase to local cigarette tax to align the rate with the new maximum allowed by State law.
- In the Department of Environmental Services (DES), a decrease in the household solid waste rate from \$319.03 to \$318.61 per year.
- In the Department of Parks and Recreation (DPR), new fees associated with the offerings from the anticipated opening of Lubber Run preschool.
- In DPR, fee adjustments to more accurately reflect costs and DPR fee policy. These changes include fee adjustments for aquatics and gymnastics teams.
- In the Fire Department (FIR), an increase to systems testing and general permit fees.

### Stormwater Fund

- The FY 2022 proposed budget includes a \$0.004 increase in the sanitary district tax for stormwater at \$0.017 per \$100 of assessed value to fund the full cost of operations and planned capital improvements.

### Utilities Fund

- The FY 2022 proposed budget includes a water/sewer rate of \$14.35 per thousand gallons. The proposed rate represents an increase of \$0.15 per thousand gallons, or 1.1 percent, above the current rate. At the new rate, the average single-family house will pay \$7 more per year for water and sewer service based on an estimated household consumption of 48,000 gallons of water per year. Based on the results of the Water and Wastewater Rate Study, the water and sewer rate structure is proposed to change beginning January 1, 2022 and is estimated to decrease the average homeowner's cost (based on median usage of 48,000 gallons) by \$21 per year but may vary depending on individual usage.
- The FY 2022 proposed budget also includes increases to water service connection charges, meter installation charges, and infrastructure availability fees.

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

- The FY 2022 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 2022 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 2022 revenue for the TIF is projected to be \$4.3 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 2022 is expected to total \$0.6 million.

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

- The FY 2022 proposed budget reflects the CY 2021 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 2022 totals \$1.9 million.

**Transportation Capital Fund**

- The FY 2022 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 2022 real estate tax revenue for the Transportation Capital Fund is projected to be \$24.9 million in addition to \$9.1 million of Northern Virginia Transportation Authority (NVTA) local share funding.

**Special Assessment District Funds**

- The Ballston Business Improvement Service District CY 2021 tax rate remains at \$.045 for each \$100 of real estate assessed value, no change from the CY 2020 tax rate. This tax is imposed to fund additional services in the Ballston area. This service district tax rate is in addition to the real estate tax rate and is assessed to commercially zoned properties in the District.
- The Crystal City Business Improvement Service District CY 2021 tax rate remains at \$0.043 for each \$100 of real estate assessed value, no change from the CY 2020 rate. This tax is imposed to fund additional services in the downtown Crystal City area. This service district tax rate is in addition to the real estate tax rate.
- The Rosslyn Business Improvement Service District CY 2021 tax rate remains at \$0.078 for each \$100 of real estate assessed value, no change from CY 2020 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 2022 proposed budget includes new fees for electrical and plumbing permits, revisions to existing building permits for special exception projects, and zoning verification permits.

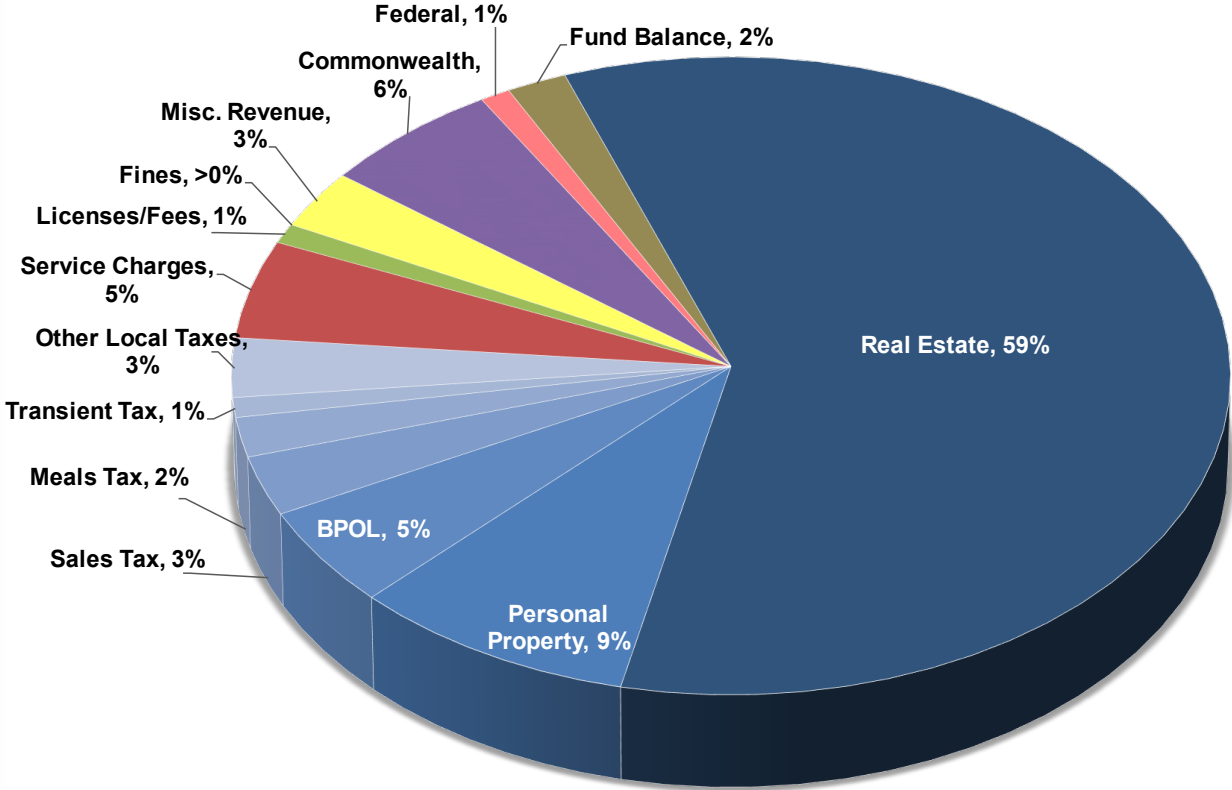
## GENERAL FUND REVENUE SUMMARY

The FY 2022 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 \$1.36 billion, an increase of \$18.2 million (1.4 percent) over the adopted FY 2021 budget. Net of fund balance, General Fund revenues are projected to total \$1.34 billion, an increase of \$15.1 million (1.1 percent).
- Local tax revenues are projected to total \$1,117,381,532, an increase of \$1.1 million (0.1 percent) over the FY 2021 adopted budget.
  - Local taxes represent 83 percent of total General Fund revenue.
  - Real estate assessments are up 2.2 percent over last year.
  - The proposed real estate tax rate has not changed compared to the FY 2021 adopted level of \$1.013 per \$100 of assessed value.
- License, Permits, and Fee revenue is projected to total \$11.5 million, a 12.0 percent decrease over FY 2021 adopted budget levels. This decrease is primarily due to rightsizing the site plan fee revenue budget after approvals for the Amazon headquarters projects.
- Fines and parking tickets are estimated to generate \$7.6 million, a 10.1 percent increase from the FY 2021 adopted budget.
- Interest income is projected to be flat from the \$6.0 million total in the FY 2021 adopted budget reflecting the expectation of a low interest rate environment in the long-term.
- Charges for services revenue is projected to total \$63.4 million, a decrease of 1.3 percent from FY 2021.
- State revenue is estimated to total \$79.4 million, a 0.4 percent increase from the FY 2021 adopted budget.
- Federal Government revenue is forecast to total \$16.0 million, a 0.9 percent decrease from the FY 2021 adopted budget.
- Previous year fund balance carryover totals \$25.4 million funded by additional revenue identified from previous fiscal years.

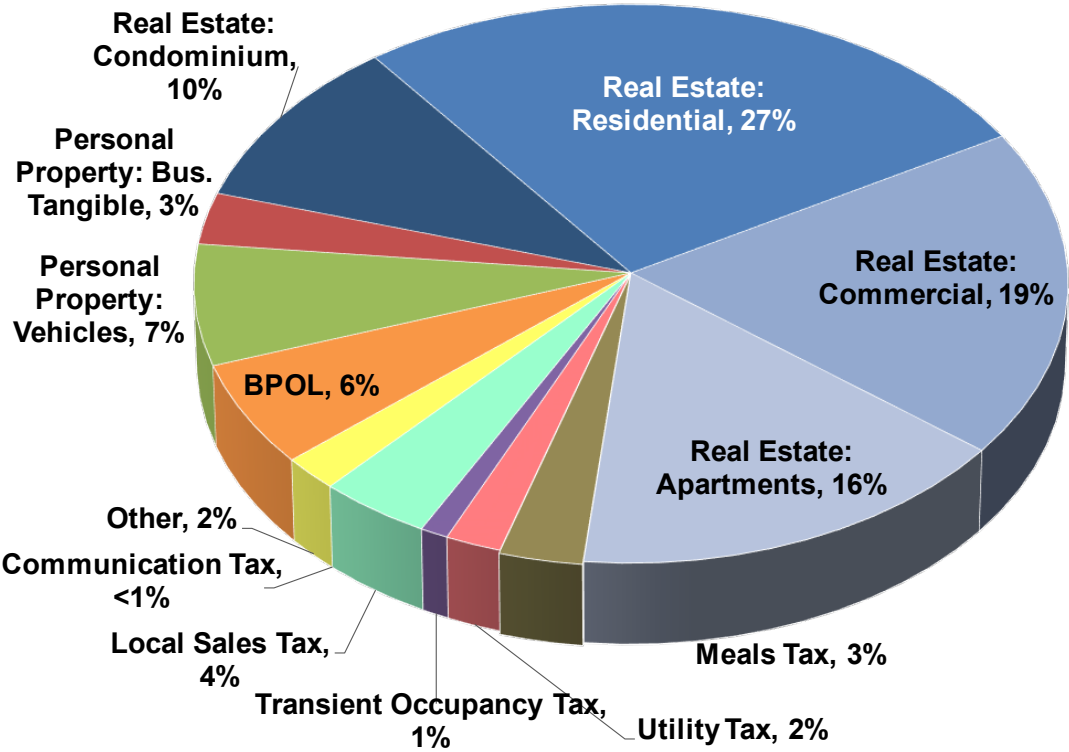
The pie chart on the next page illustrates the major sources of General Fund revenues.

FY 2022 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 82 percent of local tax revenue. A description of the local taxes and a discussion of the FY 2022 revenue projections follow.

**FY 2022 Local Taxes**





## REAL ESTATE TAX

Real estate taxes are the largest source of County revenues, generating \$804.2 million or 59 percent of all revenues for the FY 2022 General Fund budget and 72 percent of all local tax revenues. The FY 2022 General Fund revenues reflect the real estate tax rate of \$1.013 for each \$100 of assessed real property value, no change from CY 2020.

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 2021 assessments reflected modest growth in property values with an overall increase of 2.2 percent over CY 2020 – driven by growth in residential property values partially offset by a significant decrease in hotel property values. New construction in the County contributed to 1.1 percent of the overall property tax growth.

CY 2021 commercial assessments decreased 1.4 percent, mainly driven by a double digit decrease in the hotel sector where operations have been significantly impacted by the COVID-19 pandemic. General commercial (malls, retail stores, gas stations, commercial condos, etc.) and apartment property values saw small decreases in value offset by new construction, growing 0.1 and 0.8 percent overall, respectively. Total office property values increased by 0.8 percent over last year. The overall office market tax base increased, in part, due to the increased presence of Amazon and the related development activity.

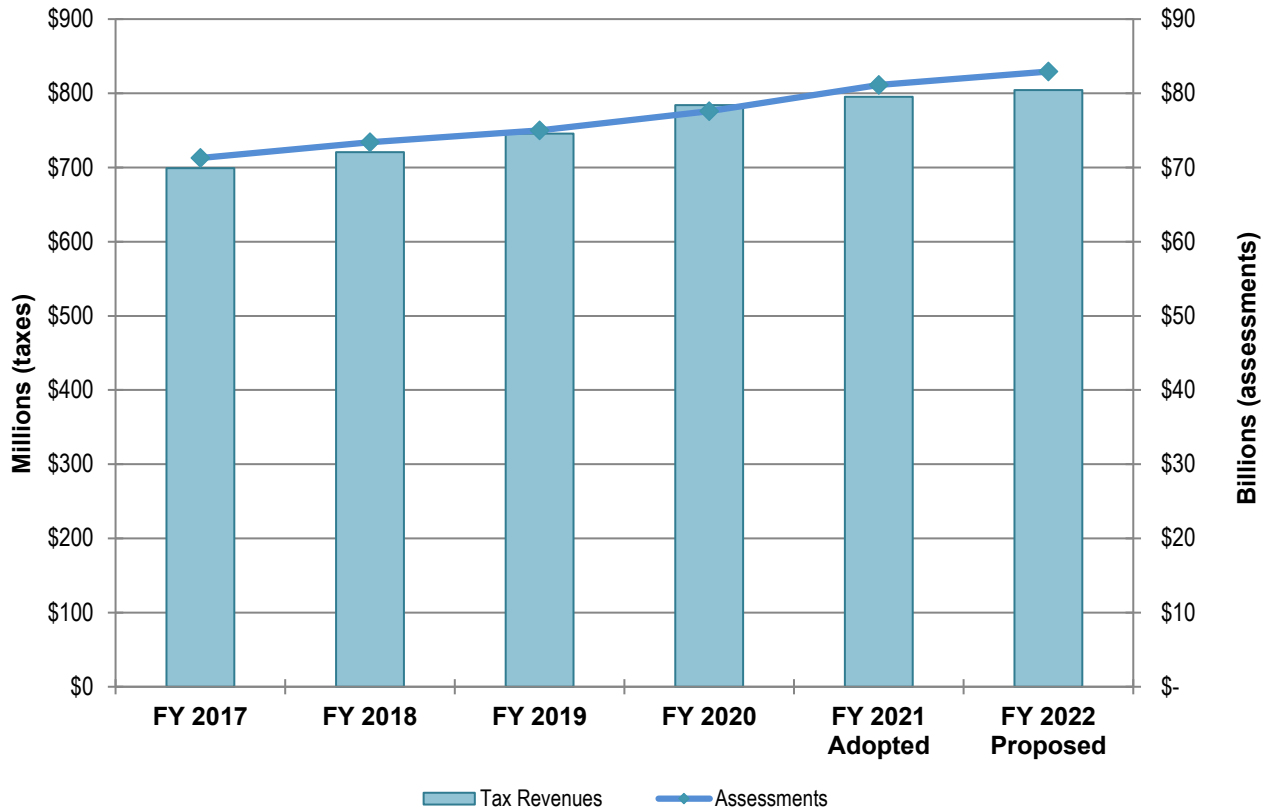
CY 2021 residential assessments increased 5.6 percent in the aggregate. Including new construction, single-family houses (including townhomes) increased 5.4 percent, while condominium assessment totals increased by 6.2 percent. The average value of a single-family property increased by 5.6 percent; from \$686,300 in CY 2020 to \$724,400 in CY 2021. At the existing real estate tax rate of \$1.026 per assessed value, which includes the base rate of \$1.013 plus the proposed \$0.017 sanitary district “stormwater” tax, the average single-family residential tax bill will increase by about \$420, or 6.0 percent, in CY 2021.

### CHANGE IN ASSESSED VALUE OF REAL ESTATE IN ARLINGTON COUNTY Calendar Year 2020 to Calendar Year 2021

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

	Single-Family		Apartment	Commercial	Total
	Houses	Condominium			
Percentage of CY 2020 Tax Base	38%	13%	22%	26%	100%
CY 2020 Tax Base	\$30,867	\$10,845	\$18,087	\$21,337	\$81,137
Assessed Value Change	\$1,445	\$671	(\$390)	(\$821)	\$905
CY 2021 Tax Base (Excluding New Growth)	\$32,312	\$11,516	\$17,697	\$20,517	\$82,043
Percent Change	4.7%	6.2%	-2.2%	-3.8%	1.1%
New Construction	\$220	-	\$530	\$142	\$892
Percent Change	0.7%	-	2.9%	0.7%	1.1%
CY 2021 With New Construction	\$32,532	\$11,516	\$18,227	\$20,659	\$82,934
Percent Change CY 2020 to CY 2021	5.4%	6.2%	0.8%	-3.2%	2.2%

Real Estate Tax Revenues & Assessment Base



The following table shows the projected General Fund revenue generated by the real estate tax rate of \$1.013 per \$100 of assessed value (which excludes the \$0.017 rate for the stormwater fund) in FY 2022. The FY 2022 real estate tax revenues account for \$13.9 million in anticipated tax refunds (reflecting 1.7 percent of total real estate taxes in line with the trend of actuals) and \$0.7 million in penalty and interest revenue. The \$804.2 million in real estate tax revenue is net of \$4.4 million in tax relief for qualified elderly and disabled taxpayers, \$1.0 million in tax relief for disabled veterans (state exemption effective January 1, 2011), \$4.3 million set aside for the Crystal City Tax Increment Financing (TIF) fund, \$0.6 million set aside for the Columbia Pike TIF fund, and \$1.4 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 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change '21 to '22
Real Estate Taxes	\$796,129,481	\$808,323,440	\$817,438,860	1%
Additions, Delinquent Penalty & Interest	898,980	725,000	725,000	-
Tax Refunds	(12,958,167)	(13,930,000)	(13,930,000)	-
<b>Total</b>	<b>\$784,070,294</b>	<b>\$795,118,440</b>	<b>\$804,233,860</b>	<b>1%</b>

**FY 2021 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 2019		\$77,590,138,200					
Net Change in Assessments	4.6%	<u>3,547,015,700</u>					
County Property as of April 2020		81,137,153,900	\$1.013	\$821,919,369	99.8%	\$820,193,338	
PSC Property in Tax Year 2019		\$179,987,200					
PSC Estimated Net Change in Assessments	-2.1%	<u>(3,721,800)</u>					
PSC Property in Tax Year 2020		\$176,265,400	\$1.013	\$1,785,569	100.0%	<u>\$1,785,569</u>	
Total Taxable Base, Fall 2020		\$81,313,419,300				\$821,978,907	
Taxes Due October 5, 2020							\$410,989,450
Less Tax Relief for Elderly and Disabled							(2,142,000)
Less Tax Relief for Disabled Veterans							(504,930)
Less Tax Increment for Crystal City TIF							(2,832,220)
Less Tax Increment for Columbia Pike TIF							(456,700)
Less Tax Increment for Ballston CDA TIF							<u>(905,770)</u>
ESTIMATED REVENUE FOR FY 2021 - FALL 2020							\$404,147,830
County Property as of April 2020		\$81,137,153,900					
Net Change in Assessments	2.2%	<u>1,797,265,600</u>					
County Property as of January 1, 2021		82,934,419,500	\$1.013	\$840,125,670	99.8%	\$838,361,410	
PSC Property in Tax Year 2021 (prior to Fall 2021 adjustment)		\$180,169,847	\$1.013	\$1,825,121	100.0%	<u>\$1,825,121</u>	
Total Taxable Base, Spring 2021		\$83,114,589,347				\$840,186,531	
Taxes Due June 15, 2021							\$420,093,260
Less Tax Relief for Elderly and Disabled							(2,184,840)
Less Tax Relief for Disabled Veterans							(515,030)
Less Tax Increment for Crystal City TIF							(2,376,870)
Less Tax Increment for Columbia Pike TIF							(378,810)
Less Tax Increment for Ballston CDA TIF							<u>(723,440)</u>
ESTIMATED REVENUE FOR FY 2020 - SPRING 2021							\$413,914,270
<b>TOTAL ESTIMATED ASSESSMENT TAX REVENUE FOR FISCAL YEAR 2021</b>							<b>\$818,062,100</b>

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

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

**FY 2022 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 2020 Land Book		\$81,137,153,900					
Net Change in Assessments	2.2%	<u>\$1,797,265,600</u>					
County Property as of January 1, 2021		\$82,934,419,500	\$1.013	\$840,125,670	99.8%	\$838,361,410	
PSC Property in Tax Year 2020		\$176,265,400					
PSC Estimated Net Change in Assessments	2.2%	<u>\$3,904,447</u>					
PSC Property in Tax Year 2021		\$180,169,847	\$1.013	\$1,825,120	100%	<u>\$1,825,120</u>	
Total Taxable Base, Fall 2021		\$83,114,589,347				\$840,186,530	
Taxes Due October 5, 2021							\$420,093,260
Less Tax Relief for Elderly and Disabled							(2,184,840)
Less Tax Relief for Disabled Veterans							(515,030)
Less Tax Increment for Crystal City TIF							(2,376,870)
Less Tax Increment for Columbia Pike TIF							(378,810)
Less Tax Increment for Ballston CDA TIF							<u>(723,440)</u>
ESTIMATED REVENUE FOR FY 2021 - FALL 2021							\$413,914,270
County Property as of January 1, 2021		\$82,934,419,500					
Net Change in Assessments	-2.6%	<u>(\$2,162,537,307)</u>					
County Property as of January 1, 2022		\$80,771,882,193	\$1.013	\$818,219,170	99.8%	\$816,500,910	
PSC Property in Tax Year 2021 (prior to Fall 2021 adjustment)		\$180,169,847					
PSC Estimated Net Change in Assessments		<u>(\$4,697,977)</u>					
PSC Property in Tax Year 2022		\$175,471,870	\$1.013	\$1,777,530	100%	<u>\$1,777,530</u>	
Total Taxable Base, Spring 2022		\$80,947,354,063				\$818,278,440	
Taxes Due June 15, 2022							\$409,139,220
Less Tax Relief for Elderly and Disabled							(2,228,540)
Less Tax Relief for Disabled Veterans							(525,330)
Less Tax Increment for Crystal City TIF							(1,926,360)
Less Tax Increment for Columbia Pike TIF							(249,150)
Less Tax Increment for Ballston CDA TIF							<u>(685,250)</u>
ESTIMATED REVENUE FOR FY 2022 - SPRING 2022							\$403,524,590
<b>TOTAL ESTIMATED ASSESSMENT TAX REVENUE FOR FISCAL YEAR 2022</b>							<b>\$817,438,860</b>

<sup>(1)</sup> The tax rate is per \$100 of assessed value and excludes the \$0.017 stormwater tax, \$0.125 commercial transportation tax, and tax rates for other special assessment districts.

**PERSONAL PROPERTY TAX**

This tax is levied on the tangible property of individuals and businesses. For individuals, personal property tax is primarily assessed on automobiles. For businesses, examples of tangible property include machines, furniture, computer equipment, fixtures, and tools. Personal property taxes are projected to generate nine percent of the General Fund revenues in FY 2022.

It is anticipated that the County’s personal property tax revenues will decrease to \$118.1 million in FY 2022. Motor vehicle property tax is expected to remain flat and business tangible tax is expected to decrease, reflecting a projected slowdown in business investments.

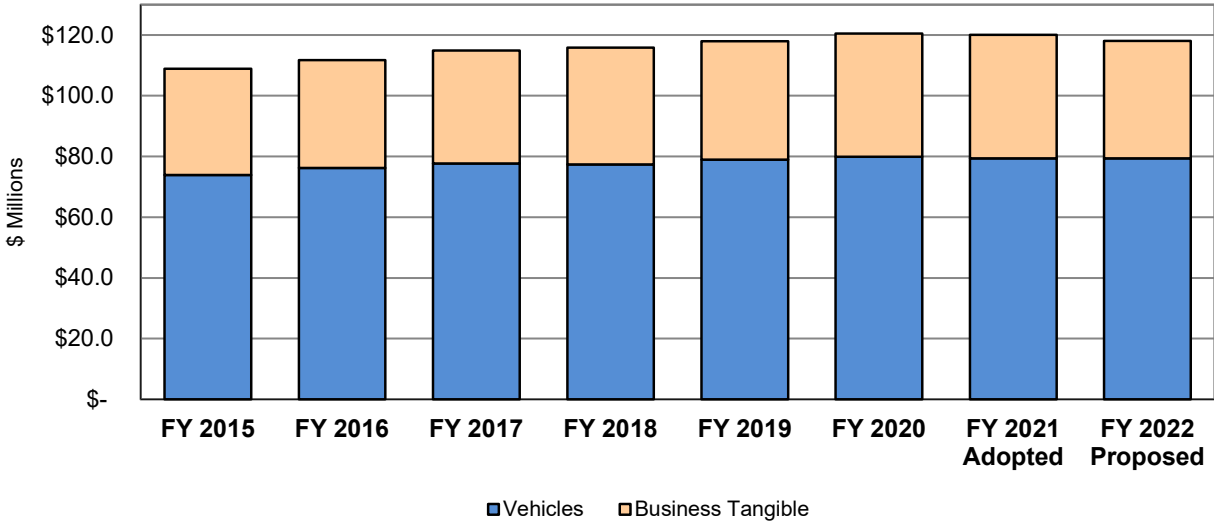
The County bases its vehicle assessments on the National Automobile Dealer’s Association’s (NADA) assessment figures from January. However, the precise value of the assessment base is not known until July when the Commissioner of Revenue completes its primary assessment of vehicles on the tax rolls. Business tangible tax assessments are expected to decrease by 4.9 percent in FY 2022.

The personal property tax rate remains unchanged for FY 2022. The personal property tax rate was last increased in CY 2006 from \$4.40 to \$5.00 per \$100 of assessed valuation in order to fund public safety compensation enhancements.

**Personal Property and Business Tangible Assessments**

The assessed value of personal property in the County (excluding Public Service Corporations) for CY 2020 totaled approximately \$2.4 billion. FY 2022 personal property tax revenue is projected to decrease two percent compared to the FY 2021 adopted levels.

**Personal Property Tax Revenue**



## Vehicle Assessment

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

The CY 2021 estimated average assessed value (average loan value) of vehicles in the County is estimated to be \$10,041, down four percent from \$10,488 last year. The table shows the ten-year history for average assessed value, tax rate, and average total tax per vehicle.

Calendar Year	Average Assessed Value	Tax Rate	Total Tax
2012	\$8,421	\$5.00	\$421
2013	\$8,842	\$5.00	\$442
2014	\$9,284	\$5.00	\$464
2015	\$9,399	\$5.00	\$470
2016	\$9,493	\$5.00	\$475
2017	\$9,682	\$5.00	\$484
2018	\$10,235	\$5.00	\$512
2019	\$9,935	\$5.00	\$497
2020	\$10,488	\$5.00	\$524
2021 (projected)	\$10,041	\$5.00	\$502

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

	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change '21 to '22
Personal Property Taxes	\$120,942,368	\$120,852,147	\$118,852,147	-2%
Penalty & Interest	1,928,112	1,700,000	1,700,000	-
Tax Refunds - Personal Property	(2,390,138)	(2,500,000)	(2,500,000)	-
<b>Total</b>	<b>\$120,480,342</b>	<b>\$120,052,147</b>	<b>\$118,052,147</b>	<b>-2%</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 2021, the County will provide 100 percent tax

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relief for assessed vehicle value at or below \$3,000. For assessed value between \$3,001 and \$20,000 for conventional vehicles, it is projected that the taxpayer will pay 72 percent of the tax liability, with the State block grant funds contributing the remaining 28 percent. However, the exact amount of the CY 2021 subsidy on the portion of conventional fuel value between \$3,001 and \$20,000 will not be known until July 2021, when the Commissioner of Revenue releases vehicle assessment data.

Owners of cars that the Virginia Department of Motor Vehicles has designated as “clean special fuel” vehicles—a designation that includes most hybrid vehicles—will receive 50 percent tax relief on the portion of vehicle value between \$3,001 and \$20,000. It is estimated that the average clean fuel vehicle in the County will have an assessed value of roughly \$14,219 in CY 2021. Thus, under the adopted tax relief formula, the owner of an average clean fuel vehicle would have a tax bill of \$280. This CY 2021 bill is \$123 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 2022 proposed budget provides that the owners of qualifying vehicles will receive 50 percent tax relief on the portion of vehicle value between \$3,001 and \$20,000. It is estimated that there are 35 of this type of vehicle owned by individuals and registered in Arlington County. Because additional tax relief is being applied through PPTRA, it does not apply to commercially owned vehicles that have been modified to transport the disabled. With the relatively few vehicles anticipated to qualify for this enhanced tax relief, the impact to the average Arlington tax payer is negligible. If a qualifying, altered vehicle is valued at \$14,000, then the vehicle owner is estimated to realize a reduction of \$121 in their portion of the personal property tax bill compared to a similarly assessed conventional fuel vehicle.

The tables on the following page illustrate the projected amount of tax that vehicle owners of conventional fuel vehicles, clean fuel vehicles, and vehicles modified to transport the disabled would be responsible for and the portion of the total tax paid by state grant monies in FY 2022, based on preliminary estimates.

**CY 2020 State Block Grant Distribution (Based on Current Projections)**

**Conventional Vehicles**

**Tax on first \$3,000 of value paid by State at 100%. Tax on value from \$3,001 - \$20,000 paid by the State at 28%.**

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

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

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

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



**BUSINESS, PROFESSIONAL, AND OCCUPATIONAL LICENSE (BPOL) TAX**

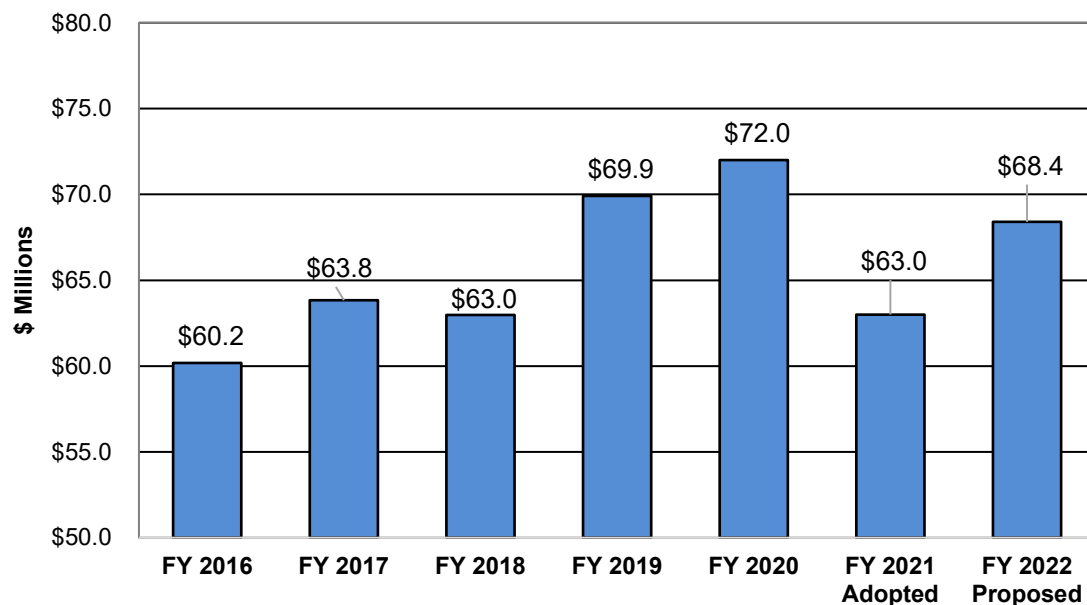
(State Code Section §58.1-3700, et al / County Code Section §11-57 through §11-84)

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

For the FY 2022 budget, BPOL revenues are anticipated to increase nine percent due to anticipated growth in revenue as businesses begin to recover from the pandemic.

	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change '21 to '22
BPOL Taxes	\$74,012,685	\$65,380,000	\$70,300,000	8%
Penalty & Interest	394,865	420,000	400,000	-5%
Tax Refunds - BPOL	(2,408,374)	(2,800,000)	(2,300,000)	-18%
<b>Total</b>	<b>\$71,999,176</b>	<b>\$63,000,000</b>	<b>\$68,400,000</b>	<b>9%</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 currently 2.5 percent, of which one percent is remitted to localities. Food items are defined under the Food Stamp Act of 1977 (7 U.S.C. § 2012) to be food for home consumption by humans. This classification includes most grocery food items and cold prepared foods. Excluded from the definition of food are alcoholic beverages, tobacco, and prepared hot foods sold for immediate consumption. FY 2022 local sales tax revenue is anticipated to increase two percent compared to the FY 2021 adopted budget, reflecting trends in actuals.

	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change '21 to '22
<b>Sales Tax</b>	\$43,718,554	\$43,127,695	\$43,800,000	2%

**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 2022 TOT projections reflect occupancy rates and room rates and are projected to decrease 48 percent compared to the FY 2021 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 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change '21 to '22
<b>Transient Occupancy Tax</b>	\$16,553,257	\$19,257,639	\$10,000,000	-48%

**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 2022, meals tax revenue is expected to decrease 14 percent compared to the FY 2021 adopted levels.

	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change '21 to '22
<b>Meals Tax</b>	\$32,772,936	\$36,772,563	\$31,480,525	-14%

**OTHER LOCAL TAXES**

The chart below lists other sources of local taxes.

	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change '21 to '22
Car Rental	\$5,918,313	\$4,342,881	\$4,500,000	4%
Bank Stock	3,160,968	4,250,000	4,250,000	-
Recordation	6,835,497	4,200,000	6,000,000	43%
Cigarette	1,922,067	1,900,000	2,500,000	32%
Utility	17,034,351	17,200,000	17,200,000	-
Short-Term Rental	58,029	55,000	55,000	-
Wills & Administration	54,649	60,000	60,000	-
Consumption	765,998	800,000	750,000	-6%
Communication	6,224,647	6,100,000	6,100,000	-
<b>Total</b>	<b>\$41,974,519</b>	<b>\$38,907,881</b>	<b>\$41,415,000</b>	<b>6%</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 State General Assembly increased the State tax portion from four percent to six percent. The revenue increase from the additional two percent tax increase was dedicated to the Virginia Public Building Authority for the Statewide Agencies Radio System. FY 2022 car rental tax revenue is expected to increase four 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 2022 bank stock tax total revenue is expected to remain flat compared to FY 2021 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 2022 recordation tax revenue is expected to increase by 43 percent over FY 2021 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 \$0.30. The State increased cigarette tax from \$0.025 to \$0.20 per pack effective September 1, 2004, and to \$0.30 per pack effective July 1, 2005.

In July 2004, the Arlington County Board adopted an ordinance increasing the local cigarette tax commensurate with the State's rate. 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 is proposed to increase to \$0.40 per package of 20 cigarettes. As a result, FY 2022 revenues are expected to increase by 32 percent from FY 2021 adopted levels.

## **Commercial and Residential Utility Tax**

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

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

The current rates for commercial and industrial consumers are \$0.00681 /kWh for electricity and \$0.06848 /CCF for natural gas. Rates were last increased in FY 2019. At these rates, the commercial utility tax is projected to generate \$11.2 million in FY 2022.

A residential utility tax was imposed on consumers of electricity and natural gas in FY 2008. The tax on residential consumers is capped at \$3.00 per month for each utility. In addition, the first 400 kWh of electricity and the first 20 CCF of natural gas have been excluded from taxation.

The current tax rate for residential consumers for electricity is \$0.0111 /kWh for electricity and \$1.0380 /CCF for natural gas, effectively charging all consumers the maximum \$3 per month per utility. At these rates, the total revenue projected from the residential utility tax in FY 2022 is \$6 million.

**Short-term Rental Tax**

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

A person is engaged in the short-term rental business if no less than 80 percent of the gross rental receipts of such business in any year arise from transactions involving rental periods between 31 and 92 consecutive days, including all extensions and renewals to the same person or a person affiliated with the lessee. The rate of the tax is one percent on the gross receipts of such business. Total revenues in FY 2022 are not anticipated to change from FY 2021 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 2022 are expected to remain flat based on trends in recent actual receipts.

**Consumption Tax**

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

The deregulation of electric and gas utilities, enacted during the 1999 and 2000 General Assembly, eliminated the Business, Professional, and Occupational License (BPOL) tax on electric and natural gas companies and created a new tax charged to consumers based on usage. This consumption tax is collected by the utilities and remitted back to localities. Consumption tax revenue is projected to decrease six percent in FY 2022 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 is projected to remain flat compared to FY 2021 adopted levels in FY 2022.

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

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

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

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

The table below shows the percentage of local tax revenue that has been allocated to the County and the Schools since FY 2003, the second year that a revenue sharing agreement was in effect.

Fiscal Year	County's Share	School's Share
2006	51.9%	48.1%
2007	52.3%	47.7%
2008	52.2%	47.8%
2009	51.9%	48.1%
2010	50.9%	49.1%
2011	50.9%	49.1%
2012	53.9%	46.1%
2013	54.2%	45.8%
2014	54.4%	45.6%
2015	54.1%	45.9%
2016	53.5%	46.5%
2017	53.4%	46.6%
2018	53.4%	46.6%
2019	53.4%	46.6%
2020	53.0%	47.0%
2021	53.0%	47.0%
2022	53.0%	47.0%

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

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

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

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

The proposed FY 2022 transfer is \$529,746,490. This is a combination of \$525,169,320 in ongoing revenue – fairly flat over FY 2021 – and \$4,577,170 in one-time funding.

Fiscal Year	On-Going	One-Time	Total Transfer
2016	\$445,453,293	\$0	\$445,453,293
2017	\$464,510,832	\$2,453,402	\$466,964,234
2018	\$484,178,720	\$6,077,476	\$490,256,196
2019	\$497,604,901	\$3,225,122	\$500,830,023
2020	\$522,426,668	\$9,902,338	\$532,329,006
2021 Adopted	\$524,631,091	\$0	\$524,631,091
<b>2022 Proposed</b>	<b>\$525,169,320</b>	<b>\$4,577,170</b>	<b>\$529,746,490</b>

## 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 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change '21 to '22
Motor Vehicle License Fees	\$5,556,136	\$5,000,000	\$5,000,000	-
Highway Permits	2,323,525	1,937,300	2,090,125	8%
Site Plan Fees	2,738,741	2,353,289	1,018,979	-57%
Right-of-Way Fees	1,157,076	1,200,000	1,200,000	-
Other	2,361,490	2,625,104	2,232,420	-15%
<b>Total</b>	<b>\$14,136,968</b>	<b>\$13,115,693</b>	<b>\$11,541,524</b>	<b>-12%</b>

### Motor Vehicle License Fees

The annual motor vehicle license fee increased \$8 to \$33 per vehicle in FY 2011. The motor vehicle license fee revenue is expected to be flat in FY 2022 at \$5.0 million.

### Highway Permits

Highway permits are charged to contractors and utilities for right-of-way on County streets when necessary for construction projects, underground utilities repairs, and other purposes. For FY 2022, this revenue stream is expected to increase by eight percent over the FY 2021 adopted budget levels.

### Site Plan Fees

Site plan fee revenue is anticipated to be \$1.0 million in FY 2022, a 57 percent decrease over the FY 2021 adopted budget. This decrease is a realignment of the budget after the recent short-term increase in the new development pipeline coinciding with the Amazon headquarters development.

### Right-of-Way Fees

Revenues from right-of-way fees are based on the FY 2022 rate imposed by the State at \$1.60 line/month. 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 2022, revenues are projected to be flat over FY 2021 adopted budget levels.

### Other

Other license, permit, and fee revenue comes from rezoning permits, fire system fees, child care permits, and other miscellaneous use permits and fees. In FY 2022, "other" revenues are forecast to decrease 15 percent driven primarily by a decrease in system testing fees.



## FINES, INTEREST, RENTS

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

	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change '21 to '22
Fines/Tickets	\$6,781,552	\$6,862,872	\$7,559,368	10%
Interest	17,141,972	6,000,000	6,000,000	-
Rent & Other Revenue	5,245,849	7,518,679	24,845,372	230%
Paid Parking	1,153,564	1,133,040	1,033,040	-9%
<b>Total</b>	<b>\$30,322,937</b>	<b>\$21,514,591</b>	<b>\$39,437,780</b>	<b>83%</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 2022, this category is projected to increase 10 percent over FY 2021 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 2022, revenues are expected to increase due to \$18 million of one-time revenue expected from the renegotiation of County leases.

### Paid Parking

This revenue is generated by the monthly parking charges in various government buildings. FY 2022 revenue is projected to decrease nine percent over FY 2021 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 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change '21 to '22
Refuse/Recycling Fee	\$9,503,213	\$10,614,704	\$10,577,852	-
Parking Meters	9,474,287	11,545,592	10,073,400	-13%
Recreation Fees	5,957,219	9,975,038	10,914,581	9%
Ambulance Service Fees	3,941,910	3,850,000	4,007,500	4%
Arlington Transit / Commuter Store	6,810,579	7,840,465	5,928,337	-24%
Indirect Administrative Charges	5,672,082	5,954,051	5,954,051	-
Mental Health Charges	3,360,725	2,999,877	3,113,142	4%
Falls Church Reimbursement	3,010,775	4,536,622	3,761,149	-17%
Other	7,837,609	6,937,600	9,090,315	31%
<b>Total</b>	<b>\$55,568,399</b>	<b>\$64,253,949</b>	<b>\$63,420,327</b>	<b>-1%</b>

### Refuse/Recycling Fee

For FY 2022, revenues for residential collection, disposal, and recycling is expected to decrease by 0.3 percent based on a decreased rate from \$319.03 to \$318.61 annually.

The County's policy for the refuse rate is recovery of 100 percent of disposal and collection costs, which includes refuse and recycling collection, landfill fees, leaf collection, cart management and administration, and associated overhead costs, which are partially offset by revenue from sale of recyclable materials.

### Parking Meters

Parking meter revenue is expected to decrease 13 percent for FY 2022 based on trends in actual receipts.

### Recreation Fees

Recreation fees include charges for summer camp programs, senior adult programs, competitive swimming, recreation classes, membership in County fitness centers, use of the athletic fields, and many other services. Recreation fees are expected to increase nine percent in FY 2022.

### Ambulance Service Fees

Ambulance service fee revenue is expected to increase four percent in FY 2022 as transport volume picks up after a slowdown during the pandemic.

### Arlington Transit / Commuter Store

Arlington Transit / Commuter Store revenue includes ART bus fares and business contributions for transportation demand management (TDM) programs. FY 2022 revenues are projected to decrease 24 percent over FY 2021 adopted levels as ridership levels begin to recover from the steep slowdown during the pandemic.

### **Indirect Administrative Charges**

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

### **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 2022, mental health service charges are increasing four percent based on recent actuals.

### **City of Falls Church Reimbursement Revenue**

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

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

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

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

	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change '21 to '22
Circuit Court	\$48,450	\$44,805	\$42,208	-6%
Clerk of the Circuit Court	131,714	139,750	133,462	-4%
Community Corrections	10,529	14,085	13,992	-1%
General District Court	9,394	8,574	8,495	-1%
Magistrate	1,469	809	1,489	84%
Juvenile and Domestic Relations Court	242,277	344,575	298,129	-13%
Commonwealth's Attorney	159,634	149,300	209,648	40%
Sheriff	284,452	325,867	327,871	1%
Fire	2,178,443	3,021,950	2,596,674	-14%
Emergency Communications Center	(69,612)	471,910	120,622	-74%
Department of Management and Finance	14,025	14,997	8,559	-43%
<b>Total</b>	<b>\$3,010,775</b>	<b>\$4,536,622</b>	<b>\$3,761,149</b>	<b>-17%</b>

**Other**

In the "Other" category, revenue increases are primarily driven by an increase in miscellaneous service charges (\$1,688,709), partially offset by a decrease to public health fees (\$156,535).

## 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 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change '21 to '22
Highway Aid	\$19,719,511	\$20,774,545	\$20,017,012	-4%
Law Enforcement Aid	6,839,220	6,839,220	6,839,220	-
Health Reimbursement	3,447,495	3,382,191	3,382,191	-
Social Services	3,925,386	4,113,788	3,962,581	-4%
Mental Health/ Intellectual Disability	9,324,160	9,273,556	9,425,731	2%
Sheriff / Detention	8,148,440	8,349,245	8,180,607	-2%
Prisoner Expense Reimbursement	1,008,707	1,250,000	1,250,000	-
Commuter Assistance	6,352,885	6,778,473	6,541,067	-4%
Comprehensive Services Act	801,886	1,784,308	1,257,808	-30%
Other	17,921,412	16,600,683	18,568,740	12%
<b>Total</b>	<b>\$77,489,102</b>	<b>\$79,146,009</b>	<b>\$79,424,957</b>	<b>-</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 2022 budget, highway aid is projected to decrease four percent based on an anticipated decrease in the reimbursement rate from the state.

### Law Enforcement Aid

Law Enforcement Aid is provided to the County to partially fund salaries of law enforcement officers and to provide funds for their training in order to comply with the Code of Virginia Section 9.1-165. Arlington receives a percentage of law enforcement aid ("HB599") funding each year based on population, crime rates, and social service rates. For the FY 2022 budget, the County is projecting law enforcement aid at \$6.8 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; \$12/day for inmates held for felony convictions exceeding a one-year sentence) for each inmate held.

**Commuter Assistance**

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

**Comprehensive Services Act (CSA)**

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

**Other**

The "Other" state revenue category includes transit aid, traffic signal reimbursements, the County's share of the grantor's tax, which is imposed on sellers of real property, and Compensation Board funding for support of elected officials who perform State-mandated and local functions, such as the Circuit Court Clerk, Commissioner of the Revenue, Treasurer, Sheriff, and Commonwealth's Attorney. Compensation Board revenue is expected to decrease slightly 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 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change '21 to '22
WIA / JTPA	\$500,721	\$566,390	\$491,463	-13%
Mental Health	1,577,585	1,752,270	1,521,781	-13%
Social Services	10,833,833	10,756,886	10,940,963	2%
Substance Abuse	875,062	761,541	811,541	7%
Other	19,195,534	2,308,533	2,229,156	-3%
<b>Total</b>	<b>\$32,982,735</b>	<b>\$16,145,620</b>	<b>\$15,994,904</b>	<b>-1%</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 Mental Health, Mental Retardation, and Substance Abuse Services. Programs funded from the agency provide residential treatment for the seriously mentally ill, early intervention, and emergency response to mental health crises as well as the People Assisting the Homeless (PATH) Program.

### Social Services

Social services revenue represents the largest single category of General Fund federal funds—accounting for approximately \$10.9 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.

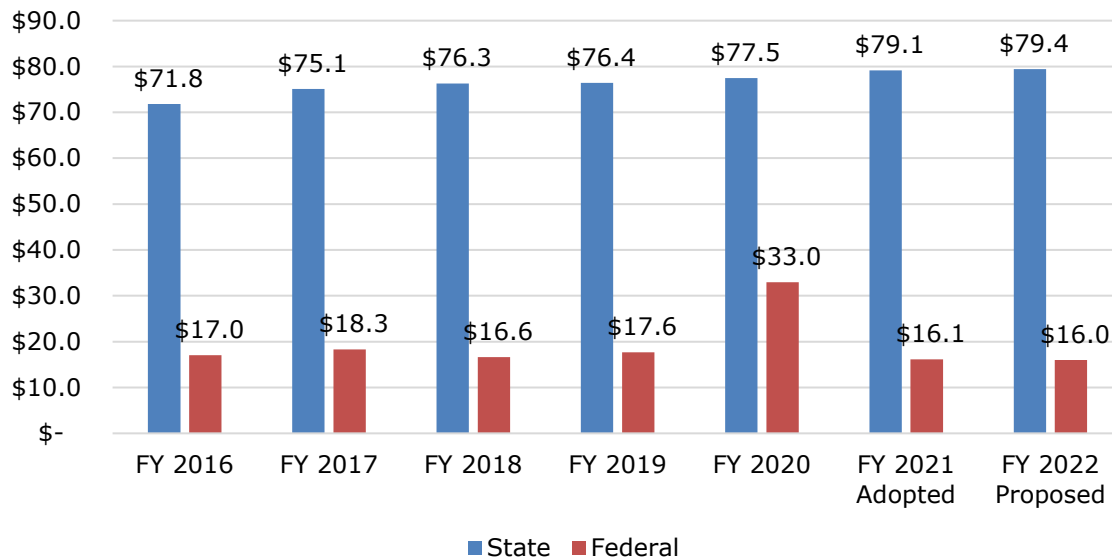
### Substance Abuse

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 2022, substance abuse funding is seven percent above FY 2021 adopted levels.

### Other

The remaining federal revenue includes grant funding through the Older Americans Act (OAA), emergency management grants, prisoner reimbursements, and other miscellaneous grant and reimbursement funding including CARES Act funding. The three percent decline in other federal funding is driven primarily by a decrease in miscellaneous federal grants (\$57,982).

**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 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change '21 to '22
Sale of Land and Buildings	\$4,881,095	\$15,000	\$15,000	-
Affordable Housing Investment Fund	8,297,400	-	-	-
Gifts & Donations	263,381	5,000	5,000	-
Treasurer’s Returned Checks	27,295	30,000	30,000	-
Other	(999,132)	1,805,329	2,129,733	18%
<b>Total</b>	<b>\$12,470,039</b>	<b>\$1,855,329</b>	<b>\$2,179,733</b>	<b>17%</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 2022 proposed budget includes \$25,378,660 in carryover funds, funded by a combination of additional revenue and/or expense savings identified from the current and previous fiscal years.



	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change '21 to '22
Transfers	\$3,158,391	\$10,937,655	\$8,910,912	-19%
Prior Year Adjusted Balance	129,685,777	22,239,239	25,378,660	14%
<b>Total</b>	<b>\$132,844,168</b>	<b>\$33,176,894</b>	<b>\$34,289,572</b>	<b>3%</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 2020 (actual), 2021 (adopted), and 2022 (proposed).

General Fund Revenues	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change '21 to '22
Real Estate Tax	\$784,070,294	\$795,118,440	\$804,233,860	1%
Personal Property Tax	120,480,342	120,052,147	118,052,147	-2%
BPOL Tax	71,999,176	63,000,000	68,400,000	9%
Local Sales Tax	43,718,554	43,127,695	43,800,000	2%
Recordation Tax	6,835,497	4,200,000	6,000,000	43%
Transient Occupancy Tax	16,553,257	19,257,639	10,000,000	-48%
Cigarette Tax	1,922,067	1,900,000	2,500,000	32%
Meals Tax	32,772,936	36,772,563	31,480,525	-14%
Utility Tax	17,034,351	17,200,000	17,200,000	-
Communications Tax	6,224,647	6,100,000	6,100,000	-
Other Taxes	9,957,957	9,507,881	9,615,000	1%
<b>Total Local Taxes</b>	<b>1,111,569,078</b>	<b>1,116,236,365</b>	<b>1,117,381,532</b>	<b>-</b>
Licenses, Permits & Fees	14,136,968	13,115,693	11,541,524	-12%
Fines, Interest, Rents	30,322,937	21,514,591	39,437,780	83%
Charges for Services	55,568,399	64,253,949	63,420,327	-1%
Commonwealth	77,489,102	79,146,009	79,424,957	-
Federal Government	32,982,735	16,145,620	15,994,904	-1%
Miscellaneous Revenue	12,470,039	1,855,329	2,179,733	17%
Transfer	3,158,391	10,937,655	8,910,912	-19%
<b>Total Non-tax Revenue</b>	<b>226,128,571</b>	<b>206,968,846</b>	<b>220,910,137</b>	<b>7%</b>
<b>TOTAL (excluding prior year balance)</b>	<b>1,337,697,649</b>	<b>1,323,205,211</b>	<b>1,338,291,669</b>	<b>1%</b>
Prior Year Adjusted Balance	129,685,777	22,239,239	25,378,660	14%
<b>Total (including Prior Year Balance)</b>	<b>\$1,467,383,426</b>	<b>\$1,345,444,450</b>	<b>\$1,363,670,329</b>	<b>1%</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 2022 proposed budget reflects the CY 2021 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 2022 revenue is expected to decrease as businesses continue to recover from COVID-19 closures and slowdowns. Funds will be transferred to the trustee for the Ballston Quarter CDA to fund the project stabilization fund as part of the Ballston Quarter CDA Series 2016A and Series 2016 B bond issuance.

	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change '21 to '22
Real Estate Tax	\$1,250,410	\$1,811,540	\$1,408,690	-22%
Local Sales Tax	73,298	-	-	-
Meals Tax	344,219	206,924	519,475	151%
Miscellaneous Revenue	1,077,193	-	-	-
<b>Total</b>	<b>\$2,745,120</b>	<b>\$2,018,464</b>	<b>\$1,928,165</b>	<b>-4%</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 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change '21 to '22
Transient Occupancy Tax	\$827,893	\$962,882	\$500,000	-48%
Miscellaneous Revenue	\$10,000	-	-	-
Transfer In	246,700	246,700	452,700	84%
<b>Total</b>	<b>\$1,084,593</b>	<b>\$1,209,582</b>	<b>\$952,700</b>	<b>-21%</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 2021 proposed real estate tax rate is \$0.045 for each \$100 of assessed value, no change from the CY 2020 rate.
- ↓ BID expenditures and revenues decrease by six percent due to lower assessments.

	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change '21 to '22
<b>Service District Revenue</b>	\$1,510,593	\$1,569,935	\$1,471,612	-6%

**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 2021 proposed real estate tax rate is \$0.078 for each \$100 of assessed value, no change from the CY 2020 rate.
- ↑ BID expenditures and revenues increase by four percent due to higher assessments.

	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change '21 to '22
<b>Service District Revenue</b>	\$3,857,193	\$4,053,393	\$4,208,809	4%

**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 2021 proposed real estate tax rate is \$0.043 for each \$100 of assessed value, no change from the CY 2020 tax rate.
- ↓ BID expenditures and revenues decrease by four percent due to lower assessments.

	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change '21 to '22
<b>Service District Revenue</b>	\$2,654,127	\$4,739,568	\$4,570,394	-4%

### 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 2022 revenue is expected to decrease by 16 percent.

	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change '21 to '22
CDBG	\$3,382,425	\$1,910,969	\$1,594,512	-17%
Federal Rental Rehab	378,987	1,467,501	1,235,199	-16%
Transfer in from General Fund	-	-	-	-
Miscellaneous Revenue	2,448,609	-	-	-
<b>Total</b>	<b>\$6,210,021</b>	<b>\$3,378,470</b>	<b>\$2,829,711</b>	<b>-16%</b>

### SECTION 8 HOUSING ASSISTANCE FUND (Fund 208)

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

	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change '21 to '22
Housing Assistance	\$17,590,373	17,962,831	19,418,127	8%
Administrative Fees	1,255,945	1,598,766	1,664,763	4%
Interest	6,322	6,500	6,500	-
HOPWA Grant	92,103	95,313	95,477	-
Miscellaneous	75,231	25,000	20,000	-20%
<b>Total</b>	<b>\$19,019,974</b>	<b>\$19,688,410</b>	<b>\$21,204,867</b>	<b>8%</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. For FY 2021 and FY 2022, the revenue in the table on the following page is the total transfer from the County's General Fund to PAYG capital. Refer to the PAYG section of the budget for all funding sources supporting the County's PAYG capital plan.

	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change '21 to '22
Developer Contributions	\$2,556,259	-	-	-
Miscellaneous Revenue	1,967,292	-	-	-
Cable TV	1,108,956	-	-	-
State Grant - Misc.	189,109	-	-	-
Federal Revenue - Misc.	245,562	-	-	-
Bond Premium	189,686	-	-	-
Proceeds for Lease Purchase	3,220,352	-	-	-
Transfer In	28,042,166	\$3,832,227	\$1,180,133	-69%
Line of Credit Proceeds	6,837,029	-	-	-
<b>Total</b>	<b>\$44,356,411</b>	<b>\$3,832,227</b>	<b>\$1,180,133</b>	<b>-69%</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.

As part of the FY 2009 budget process (CY 2008), the County Board adopted a sanitary district tax of \$0.01 per \$100 of assessed value in order to fund stormwater management initiatives. For CY 2010, this tax was increased to \$0.013 per \$100. For CY 2021, this tax is proposed to increase by \$0.004 to \$0.017.

This \$0.017 tax is included in the semi-annual real estate bills and, when combined with the current base real estate rate of \$1.013, brings the total blended real estate rate to \$1.030 per \$100 of assessed real property value. The anticipated \$15 million in FY 2022 revenue will fully fund the planned operations, debt service, and stormwater infrastructure investments for the stormwater capital program.

	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change '21 to '22
Sanitary District Tax	\$10,129,001	\$10,423,354	\$13,746,952	32%
Fines	11,045	-	-	-
Permit Fees	1,235,566	1,305,693	1,318,750	1%
<b>Total</b>	<b>\$11,375,612</b>	<b>\$11,729,047</b>	<b>\$15,065,702</b>	<b>28%</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 2022 proposed budget, revenue for the transportation capital fund is projected at \$34.0 million, with the tax rate remaining at \$0.125 and commercial property assessments increasing.

	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change '21 to '22
Commercial Real Estate Tax	\$25,482,224	\$26,566,401	\$24,882,492	-6%
Developer Contributions	1,000,000	-	-	-
NVTA Local Share	8,113,796	7,870,399	9,081,345	15%
NVTA Regional Share	8,269,265	-	-	-
State Aid	6,827,232	-	-	-
State Transportation Grants	50,000	-	-	-
Federal Transportation Grants	1,319,361	-	-	-
Miscellaneous	923,344	-	-	-
<b>Total</b>	<b>\$51,985,222</b>	<b>\$34,436,800</b>	<b>\$33,963,837</b>	<b>-1%</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 2021 base real estate tax rate is \$1.013 for each \$100 of assessed property value. The FY 2022 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 2021 in the Crystal City TIF area at the proposed CY 2021 tax rate. Total assessed value in the Crystal City TIF district decreased by 3.0 percent from CY 2020 to CY 2021. Because TIF revenues are based on the incremental growth over the base year, revenues change more quickly than assessments.

	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change '21 to '22
Real Estate	\$5,454,040	\$5,759,940	\$4,303,230	-25%
NVTA Regional Share	142,040	-	-	-
Federal Grants	260,702	-	-	-
<b>Total</b>	<b>\$5,856,782</b>	<b>\$5,759,940</b>	<b>\$4,303,230</b>	<b>-25%</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 2022, funding for the district is \$0.6 million based on a 1.8 percent decrease 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 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change '21 to '22
<b>Real Estate Tax Total</b>	639,299	\$968,520	\$627,960	-35%

**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 2022 proposed budget includes a water/sewer rate of \$14.35 per thousand gallons. The proposed rate represents an increase of \$0.15 per thousand gallons, or 1.1 percent, above the current rate. At the new rate, the average single-family house will pay \$7 more per year for water and sewer service based on an estimated household consumption of 48,000 gallons of water per year. Based on the results of the Water and Wastewater Rate Study, the water and sewer rate structure is proposed to change beginning January 1, 2022 and is estimated to decrease the average homeowner’s cost (based on median usage of 48,000 gallons) by \$21 to \$668 per year but may vary depending on individual 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 2022 proposed budget, Utilities Fund revenues are projected to total \$106.0 million.

	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change '21 to '22
Interest	\$30,722	\$125,000	\$75,000	-40%
Hazardous Household Material Fee	6,185	8,000	8,000	-
Utility Marking Fee	241,749	215,000	215,000	-
Water Sewer Service	96,130,683	98,626,926	99,785,186	1%
Water Service Connection Fees	1,135,875	1,265,000	1,525,000	21%
Sewage Treatment	3,742,047	4,105,200	4,105,200	-
Flow Test Fees	10,600	20,200	20,200	-
Miscellaneous Revenue	348,214	301,969	305,170	1%
<b>Total</b>	<b>\$101,646,075</b>	<b>\$104,667,295</b>	<b>\$106,038,756</b>	<b>1%</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 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change '21 to '22
Interest	\$769,449	\$350,000	\$350,000	-
Water / Sewer Hook-up	6,515,147	8,000,000	6,900,000	-14%
Sewage Treatment Charges	765,526	2,917,000	3,267,000	12%
Miscellaneous	516,430	-	-	-
Transfer In	14,190,500	12,155,000	15,548,000	28%
<b>Total</b>	<b>\$22,757,052</b>	<b>\$23,422,000</b>	<b>\$26,065,000</b>	<b>11%</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 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change '21 to '22
Parking Revenue	\$3,390,865	\$4,454,550	\$3,070,350	-31%
Fund Balance Previous Year	-	-	277,533	-
<b>Total</b>	<b>\$3,390,865</b>	<b>\$4,454,550</b>	<b>3,347,883</b>	<b>-25%</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.

In FY 2021 a significant amount of permit revenue was anticipated with the planning and construction associated with the Amazon headquarter development. In FY 2022 it is anticipated that fee revenue levels will return to more historical trends.

	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change '21 to '22
Building Permits	\$9,238,336	\$15,281,374	\$11,417,889	-25%
Electrical Permits	2,752,632	3,157,414	2,421,206	-23%
Plumbing Permits	1,776,606	2,313,190	1,771,303	-23%
Mechanical Permits	1,055,375	1,309,354	1,002,625	-23%
Occupancy Permits	818,700	1,115,507	851,648	-24%
Elevator Certificate Fees	1,029,095	1,483,934	1,136,308	-23%
Plan Review - Walk Throughs	732,527	1,296,450	1,051,611	-19%
Other Revenue	861,842	405,931	261,757	-36%
<b>Total</b>	<b>\$18,265,113</b>	<b>\$26,363,154</b>	<b>\$19,914,347</b>	<b>-24%</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 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change '21 to '22
Sales of Surplus Equipment	\$780,898	\$300,000	\$300,000	-
Services from Other Agencies	18,573,353	17,725,065	17,716,585	-
Miscellaneous Revenue	1,664,696	581,000	3,473,571	498%
Transfer In	47,000	30,000	32,168	7%
<b>Total</b>	<b>\$21,065,947</b>	<b>\$18,636,065</b>	<b>\$21,522,324</b>	<b>15%</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 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change '21 to '22
Services to Agencies	\$2,371,426	\$2,365,459	\$1,855,000	-22%
Transfer In	246,382	246,382	254,979	3%
<b>Total</b>	<b>\$2,617,808</b>	<b>\$2,611,841</b>	<b>\$2,109,979</b>	<b>-19%</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 \$1.030 per \$100 of assessed value, which includes the base rate of \$1.013 plus a proposed increase to the sanitary district tax rate (\$0.017) for stormwater management, the real estate tax bill for the average residential home will increase \$420, or 6.0 percent, in CY 2021. The average assessment for a single-family home increased 5.6 percent, from \$686,300 in CY 2020 to \$724,400 in CY 2021.

#### REAL ESTATE TAX PAYMENT Average Single Family Home

Calendar Year	Average Assessed Value	Tax Rate	Tax Payment	Tax Payment Increase
2011	\$510,200	\$0.958	\$4,888	\$67
2012	\$519,400	\$0.971	\$5,043	\$155
2013	\$524,700	\$1.006	\$5,278	\$235
2014	\$552,700	\$0.996	\$5,505	\$227
2015	\$587,100	\$0.996	\$5,848	\$343
2016	\$603,500	\$0.991	\$5,981	\$133
2017	\$617,200	\$1.006	\$6,209	\$228
2018	\$640,900	\$1.006	\$6,447	\$238
2019	\$658,600	\$1.026	\$6,757	\$310
2020	\$686,300	\$1.026	\$7,041	\$284
<b>2021 Proposed</b>	<b>\$724,400</b>	<b>\$1.030</b>	<b>\$7,461</b>	<b>\$420</b>

### 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
2011	\$7,409	\$5.00	\$741
2012	\$8,421	\$5.00	\$842
2013	\$8,842	\$5.00	\$884
2014	\$9,284	\$5.00	\$928
2015	\$9,399	\$5.00	\$940
2016	\$9,493	\$5.00	\$949
2017	\$9,682	\$5.00	\$968
2018	\$10,235	\$5.00	\$1,024
2019	\$9,935	\$5.00	\$994
2020	\$10,488	\$5.00	\$1,049
<b>2021 Proposed</b>	<b>\$10,041</b>	<b>\$5.00</b>	<b>\$1,004</b>

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

**Refuse Collection and Disposal Fees**

The annual residential charge for refuse and recycling decreases from \$319.03 to \$318.61. 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
2013	\$293.92
2014	\$293.76
2015*	\$271.04
2016	\$271.04
2017	\$307.28
2018	\$314.16
2019	\$316.16
2020	\$306.00
2021	\$319.03
<b>2022 Proposed</b>	<b>\$318.61</b>

\*Reflects revised rate adopted in July 2014.

**Water/Sewer Service Fees**

As costs for water and sanitary sewer projects have risen, additional funding is required to sustain the self-supporting Utilities Fund. The proposed FY 2022 water/sewer rate is \$14.35 per thousand gallons, increase of \$0.15 per thousand gallons, or 1.1 percent. Based on the results of the Water and Wastewater Rate Study, the water and sewer rate structure is proposed to change beginning January 1, 2022 and is estimated to decrease the average homeowner’s cost (based on median usage of 48,000 gallons) by \$21. This would bring the average homeowner’s cost down from \$689 to \$668 per year but may vary depending on individual usage.

Fiscal Year	Water/Sewer Service Rate*	Average Annual Residential Cost
2013	\$12.61	\$605.28
2014	\$12.61	\$605.28
2015	\$13.04	\$625.92
2016	\$13.27	\$636.96
2017	\$13.27	\$636.96
2018	\$13.62	\$653.76
2019	\$13.62	\$653.76
2020	\$13.80	\$662.40
2021	\$14.20	\$681.60
<b>2022 Proposed</b>	<b>\$14.35</b>	<b>\$688.80</b>

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

**Major Residential Taxes and Fees**

The following chart summarizes the major residential taxes and fees for Arlington County for the average household. The chart uses the adopted tax and fee rates for CY 2018 through CY 2020. Due primarily to the real estate assessment and stormwater tax rate increase, the average tax and fee burden on County households is expected to increase four percent over CY 2020.

	CY 2018	CY 2019	CY 2020	CY 2021	% Change '20 to '21
Real Estate Tax (excludes sanitary district tax)	\$6,364	\$6,672	\$6,952	\$7,338	6%
Sanitary District Tax	83	86	89	123	38%
Personal Property*	1,024	994	1,049	1,004	-4%
Vehicle License Fee*	66	66	66	66	-
Refuse Fee**	316	306	319	319	-
Water / Sewer Service**	654	662	682	689	1%
Residential Utility Tax**	72	72	72	72	-
<b>Total</b>	<b>\$8,579</b>	<b>\$8,858</b>	<b>\$9,229</b>	<b>\$9,611</b>	<b>4%</b>

\* Assumes two conventional vehicles per household, the approximate average number of vehicles owned per Arlington household. The personal property tax figures do not reflect the PPTRA subsidy for personal property tax relief. For CY 2021, it is projected that 28% of vehicle value between \$3,000 and \$20,000 will be exempt from taxation; values below \$3,000 are 100% exempt.

\*\* Reflects the next fiscal year. Water/sewer rate reflects 48 thousand gallons of water consumption, a revision in FY 2022 of average usage. Historical costs also reflects this assumption. Residential utility tax assumptions are based on the ceiling tax rates.

The following chart compares the estimated major residential taxes and fees for the Northern Virginia jurisdictions for the average household using Calendar Year 20 rates and assessments.

**Calendar Year 2020 Regional Comparison  
Estimated Annual Local Taxes and Fees Per Average Household**

	Arlington County	City of Alexandria	Fairfax County	City of Falls Church	City of Fairfax	Prince William County	Loudoun County
Average Residential Assessment	\$686,300	\$582,636	\$580,272	\$759,500	\$522,243	\$383,520	\$516,600
<b>Estimated Taxes</b>							
Real Estate <sup>1</sup>	\$7,041	\$6,584	\$6,868	\$10,291	\$5,614	\$4,631	\$5,347
Personal Property <sup>2</sup>	1,048	1,118	958	1,048	866	776	880
Residential Consumer Utility <sup>3</sup>	72	72	96	120	54	72	65
<b>Subtotal</b>	<b>\$8,161</b>	<b>\$7,774</b>	<b>\$7,922</b>	<b>\$11,459</b>	<b>\$6,534</b>	<b>\$5,479</b>	<b>\$6,292</b>
<b>Estimated Fees</b>							
Water/Sewer <sup>4</sup>	\$852	\$1,119	\$845	\$951	\$819	\$815	\$752
Solid-Waste/Recycling <sup>5</sup>	319	460	370	n/a	n/a	383	383
Decal Fee <sup>2</sup>	66	-	66	66	66	48	50
<b>TOTAL</b>	<b>\$9,398</b>	<b>\$9,353</b>	<b>\$9,203</b>	<b>\$12,476</b>	<b>\$7,419</b>	<b>\$6,725</b>	<b>\$7,477</b>
Amount more (less) than Arlington		(\$45)	(\$195)	\$3,078	(\$1,979)	(\$2,673)	(\$1,921)
Percent more or less than Arlington		-0.5%	-2.1%	32.8%	-21.1%	-28.4%	-20.4%

<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 \$10,488. 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 adopted FY 2021 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 \$70 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 2019			TAX YEAR 2020			CHANGE FROM 2019 TO 2020			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 <sup>3</sup>	\$1.0260	\$658,600	\$6,757	\$1.0260	\$686,300	\$7,041	\$0.000	\$27,700	\$284	0.0%	4.2%	4.2%
Alexandria	\$1.1300	\$555,002	\$6,272	\$1.1300	\$582,636	\$6,584	\$0.000	\$27,634	\$312	0.0%	5.0%	5.0%
City of Fairfax <sup>3</sup>	\$1.0750	\$511,678	\$5,501	\$1.0750	\$522,243	\$5,614	\$0.000	\$10,565	\$113	0.0%	2.1%	2.1%
City of Falls Church <sup>4</sup>	\$1.3550	\$695,500	\$9,424	\$1.3550	\$759,500	\$10,291	\$0.000	\$64,000	\$867	0.0%	9.2%	9.2%
Fairfax County <sup>5</sup>	\$1.1835	\$562,601	\$6,658	\$1.1500	\$580,272	\$6,673	(\$0.033)	\$17,671	\$15	-2.8%	3.1%	0.2%
Loudoun County	\$1.0450	\$495,800	\$5,181	\$1.0350	\$516,600	\$5,347	(\$0.010)	\$20,800	\$166	-1.0%	4.2%	3.2%
Prince William Co. <sup>6</sup>	\$1.2075	\$371,309	\$4,484	\$1.2075	\$383,520	\$4,631	\$0.000	\$12,211	\$147	0.0%	3.3%	3.3%

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

<sup>4</sup> City of Falls Church uses the median home value.

<sup>5</sup> Tax rate for Fairfax County includes additional levies for stormwater and pest control.

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

**CALENDAR YEAR 2020 SELECTED BUSINESS, PROFESSIONAL, AND OCCUPATIONAL LICENSE TAX RATES\***

	Arlington County	City of Alexandria	City of Falls Church	Fairfax City	Fairfax County	Loudoun County	Prince William County
<b>FINANCIAL, REAL ESTATE, 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	0.35 Com	0.52 Com	0.23 Com	0.26	0.16	0.00
	0.28 Res	0.50 Res	0.38 Res	0.50 Res			
<b>REPAIR, PERSONAL, AND 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 2020 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	\$1.130	\$1.355	\$1.045	\$1.150	\$1.035	\$1.125
Additional Real Estate Tax Rates (all properties)	\$0.0130	-	-	\$0.0300	\$0.0335	-	\$0.0825
Special Districts Add-on Tax Rate	\$0.043 - \$0.078	\$0.10 - \$0.20	-	-	\$0.012 - \$0.47	\$0.18-\$0.20	\$0.02 - \$0.165
Commercial Real Estate Add-on Tax Rate	\$0.125	-	-	\$0.125	\$0.125	-	-
<b>Personal Property</b>							
Vehicle Rate	\$5.00	\$5.33	\$5.00	\$4.13	\$4.57	\$4.20	\$3.70
Effective Vehicle Rate	\$4.50	\$4.80	\$5.00	\$4.13	\$3.88	\$3.78	\$3.70
Business Rate	\$5.00	\$4.75	\$5.00	\$4.13	\$4.57	\$4.20	\$3.70
Newly Registered Vehicle Tax (state)	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%
<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	\$0.212 per gallon	\$0.212 per gallon	\$0.212 per gallon	\$0.212 per gallon	\$0.212 per gallon	\$0.212 per gallon	\$0.212 per gallon
Diesel	\$0.202 per gallon	\$0.202 per gallon	\$0.202 per gallon	\$0.202 per gallon	\$0.202 per gallon	\$0.202 per gallon	\$0.202 per gallon
Distributor Sales	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%
<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%
Meals Tax	4.0%	5.0%	4.0%	4.0%	-	-	-
<b>Transient Occupancy Tax</b>							
State	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
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	\$0.30	\$1.26	\$0.85	\$0.85	\$0.30	-	-
<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. + \$0.06804/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 \$0.12444/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

## NOTES

**ADDITIONAL REAL ESTATE TAX RATE:** Arlington (\$0.013), Fairfax City (\$0.03), and Fairfax County (\$0.0325) impose or dedicate a tax rate on all properties for stormwater management. Prince William County charges a flat fee for stormwater management ranging from \$19.12 per thousand square feet for a business to \$39.36 for a single family housing unit. As a part of the FY 2014 budget adoption, the City of Falls Church established a Stormwater Utility Fund; their Stormwater Fees are based on the square footage of impervious surface per parcel. Since the FY 2017 adopted budget, that stormwater fee has been \$18.36 per 200 square feet of impervious surface. Fairfax County imposes a county-wide levy for pest control (\$0.0010). Prince William imposes a near county-wide tax rate for mosquito and gypsy moth control (\$0.0025) and fire and rescue services (\$0.08).

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

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

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

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

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

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

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

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

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

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

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

**TRANSIENT OCCUPANCY TAX:** This tax is paid in addition to sales tax; the local rate is 5%. A 2% state rate for the Northern Virginia Planning District has been in effect for July 1, 2013. The additional revenues generated from this new 2% 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.

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

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

**GRANTOR'S TAX (§58.1-802):** This is a tax on the grantor and is imposed. \$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 will be deposited in the Northern Virginia Transportation Authority Fund, with 30% of the funds distributed to the member localities for use on transportation projects and the remainder to be used for regional transportation projects.

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

**CIGARETTE TAX:** On June 3, 2004, the Governor signed HB 5018 which is the revenue budget for the FY 2004 - FY 2006 biennium. As part of this bill, the state increased the state imposed cigarette tax from \$0.025 to \$0.20 effective September 1, 2004, and \$0.30 effective July 1, 2005. On May 21, 2020, the Governor signed the budget for the FY 2020 - FY 2022 biennium which increased the cigarette tax rate from \$0.30 to \$0.60 per pack effective July 1, 2020.

**UTILITIES TAX:** In FY 2008, Arlington imposed a residential utility tax rate on electricity and natural gas, the funds to be dedicated for environmental initiatives. Effective July 1, 2018, the commercial utility tax rates for electricity and natural gas were increased to \$1.15 plus \$0.00681/kWh and \$0.845 plus \$0.6848/CCF respectively; the residential utility tax rates for electricity and natural gas were increased to \$0.01110/kWh with a \$3 maximum per month and \$1.038/CCF with a \$3 maximum per month. Beginning in January 2007, the State eliminated local authority to impose a utility tax on telephones instead imposing a 5% tax on the sale price of all services provided. This tax law change affected all other local jurisdictions except Arlington since the other jurisdictions imposed a tax on telephones prior to CY 2007.

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

SIX-YEAR REVENUE SUMMARY		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
<b>FUND: 001 GENERAL</b>							
101	REAL ESTATE TAX	707,500,617	734,680,378	757,180,463	796,129,481	808,323,440	817,438,860
105	REAL ESTATE PENALTY	649,731	659,331	594,047	794,331	650,000	650,000
106	REAL ESTATE INTEREST	50,168	113,485	94,739	104,649	75,000	75,000
	TAX REFUNDS - REAL ESTATE	(9,298,986)	(14,741,393)	(11,998,096)	(12,958,167)	(13,930,000)	(13,930,000)
	<b>SUBTOTAL</b>	<b>698,901,530</b>	<b>720,711,801</b>	<b>745,871,153</b>	<b>784,070,294</b>	<b>795,118,440</b>	<b>804,233,860</b>
121	PERSONAL PROPERTY TAX	84,396,305	85,272,562	87,484,820	89,690,221	89,600,000	87,600,000
	STATE REIMBURSEMENT	31,252,147	31,252,147	31,252,147	31,252,147	31,252,147	31,252,147
123	PERSONAL PROPERTY PENALTY	1,451,396	1,362,152	1,315,910	1,709,284	1,380,000	1,380,000
125	PERSONAL PROPERTY INTEREST	285,448	250,565	220,253	218,828	320,000	320,000
	TAX REFUNDS - PERSONAL PROP	(2,549,245)	(2,268,298)	(2,278,471)	(2,390,138)	(2,500,000)	(2,500,000)
	<b>SUBTOTAL</b>	<b>114,836,051</b>	<b>115,869,128</b>	<b>117,994,659</b>	<b>120,480,342</b>	<b>120,052,147</b>	<b>118,052,147</b>
131	BPOL TAX	64,860,882	67,167,337	71,921,455	74,012,685	65,380,000	70,300,000
133	BPOL TAX PENALTY	92,665	126,444	64,961	125,255	100,000	95,000
134	BPOL TAX INTEREST	318,859	380,275	300,795	269,610	320,000	305,000
	TAX REFUNDS - BPOL	(1,434,480)	(4,687,736)	(2,373,344)	(2,408,374)	(2,800,000)	(2,300,000)
	<b>SUBTOTAL</b>	<b>63,837,926</b>	<b>62,986,320</b>	<b>69,913,867</b>	<b>71,999,176</b>	<b>63,000,000</b>	<b>68,400,000</b>
140	CAR RENTAL GROSS RECEIPTS TAX	6,890,584	6,528,308	6,188,708	5,918,313	4,342,881	4,500,000
141	LOCAL SALES TAX	41,197,357	42,007,601	44,047,335	43,718,554	43,127,695	43,800,000
143	BANK STOCK TAX	3,705,205	3,845,997	4,125,274	3,160,968	4,250,000	4,250,000
144	RECORDATION TAX	7,048,071	6,022,870	5,750,294	6,835,497	4,200,000	6,000,000
145	CIGARETTE TAX	2,384,534	2,370,175	2,115,530	1,922,067	1,900,000	2,500,000
146	TRANSIENT TAX	25,267,916	25,026,707	24,623,589	16,553,257	19,257,639	10,000,000
147	UTILITY TAX	11,426,615	12,048,319	16,462,272	17,034,351	17,200,000	17,200,000
148	SHORT TERM RENTAL	52,244	49,489	57,437	58,029	55,000	55,000
149	MEALS TAX	39,047,018	39,469,397	40,168,158	32,772,936	36,772,563	31,480,525
151	WILLS AND ADMINISTRATION TAX	64,757	57,618	58,682	54,649	60,000	60,000
152	CONSUMPTION TAX	768,786	790,547	788,931	765,998	800,000	750,000
153	COMMUNICATION TAX	7,114,814	6,934,062	6,460,606	6,224,647	6,100,000	6,100,000
	<b>SUBTOTAL</b>	<b>144,967,901</b>	<b>145,151,090</b>	<b>150,846,816</b>	<b>135,019,266</b>	<b>138,065,778</b>	<b>126,695,525</b>
	<b>TOTAL LOCAL TAXES</b>	<b>1,022,543,408</b>	<b>1,044,718,339</b>	<b>1,084,626,495</b>	<b>1,111,569,078</b>	<b>1,116,236,365</b>	<b>1,117,381,532</b>
<b>REVENUE CATEG: LICENSES, PERMITS, &amp; FEES</b>							
215	CONCEALED WEAPONS	28,623	33,818	32,766	35,112	30,000	30,000
219	USE PERMITS	114,783	114,821	125,745	122,801	157,242	141,250
220	RIGHT OF WAY FEES	1,471,442	1,015,969	926,679	1,157,076	1,200,000	1,200,000
221	HIGHWAY PERMITS	1,802,405	2,013,730	2,789,558	2,323,525	1,937,300	2,090,125
223	ELECTRICAL PERMITS	-	-	-	(117)	-	-
240	MOTOR VEHICLE LICENSE TAGS	5,001,539	4,943,439	4,615,769	5,556,136	5,000,000	5,000,000

SIX-YEAR REVENUE SUMMARY		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
241	LICENSE PLATE PENALTY FEES	291,326	283,399	289,167	260,942	270,000	260,000
243	SITE PLAN FEES	1,102,876	718,007	1,613,149	2,738,741	2,353,289	1,018,979
244	TRANSFER FEES	5,042	4,810	4,841	4,461	4,800	4,800
245	ZONING ADVERTISING	113,085	76,617	99,133	128,453	102,242	50,000
251	BUILDING PLANS/WALK-THROUGH			(50)	-	-	-
259	MISC LICENSES, PERMITS & FEES	1,528,038	1,295,885	1,653,823	1,809,838	2,060,820	1,746,370
	TOTAL REV CATEG	11,459,159	10,500,495	12,150,580	14,136,968	13,115,693	11,541,524
REVENUE CATEG: FINES							
301	FINES	2,741,646	2,636,246	2,574,759	2,522,581	2,314,620	3,011,116
302	PARKING TICKETS	4,141,927	4,455,500	4,814,697	3,987,980	4,239,228	4,239,228
305	CIVIL PENALTIES	176,167	203,590	247,860	270,991	309,024	309,024
	TOTAL REV CATEG	7,059,740	7,295,336	7,637,316	6,781,552	6,862,872	7,559,368
REVENUE CATEG: INTEREST, RENTS & SURPLUS SALES							
311	INTEREST ON GENERAL FUND	2,167,722	2,584,811	16,156,300	11,582,557	5,000,000	5,000,000
312	INTEREST ON BOND FUNDS	527,085	3,941,476	7,231,349	5,559,415	1,000,000	1,000,000
320	COURTHOUSE PLAZA	3,196,185	-	-	-	-	-
321	RENTALS & SALES OF SURPLUS	428,154	287,967	228,770	168,330	215,370	245,370
322	PAID PARKING	1,031,644	1,067,139	1,119,883	1,153,564	1,133,040	1,033,040
334/5	DES LEASE AGREEMENTS	437,758	3,861,848	8,130,346	5,077,519	7,303,309	24,600,002
	TOTAL REV CATEG	7,788,548	11,743,241	32,866,648	23,541,385	14,651,719	31,878,412
REVENUE CATEG: CHARGES FOR SERVICES							
400	INMATE MEDICAL COSTS	24,763	24,531	25,274	20,041	9,000	21,800
401	COURT COSTS	411,058	473,713	182,271	520,107	403,535	448,535
402	COMMONWEALTH'S ATTORNEY FEES	9,415	10,350	10,598	6,534	10,500	10,500
403	A S A P ENTRANCE FEES	329,539	307,838	242,304	206,659	278,715	236,910
404	IMPOUNDED VEHICLES STORAGE FEE	12,324	17,612	26,246	21,256	20,000	2,000
405	FALLS CHURCH REIMBURSEMENT	3,846,127	4,082,283	4,494,202	3,010,775	4,536,622	3,761,149
406	AMBULANCE SERVICE FEES	3,566,548	3,636,492	3,571,346	3,941,910	3,850,000	4,007,500
407	JAIL SERVICE CHARGES	4,250	2,261	6,376	5,553	6,500	6,500
408	DOG LICENSE FEES	66,296	79,640	77,409	126,295	131,220	131,220
409	SIDEWALK FRONTAGE ASSESSMENTS	79,358	46,122	60,070	57,162	55,000	55,000
410	PARKING METER CHARGES	9,063,713	9,135,966	12,143,185	9,474,287	11,545,592	10,073,400
411	ENGINEERING SERVICES CHARGES	1,413,174	1,045,991	1,478,019	2,025,674	1,088,276	1,454,526
412	REFUSE/RECYCLING FEES	10,217,857	10,455,293	10,522,409	9,503,213	10,614,704	10,577,852
413	MULCH FEES	133,762	183,847	202,250	217,404	191,000	191,000
414	RECYCLED MATERIALS SALES	154,309	115,476	43,940	31,675	60,000	60,000
415	MENTAL HEALTH CLINIC CHARGES	2,151,931	2,847,295	2,936,613	3,360,725	2,999,877	3,113,142
416	DRUG & ALCOHOL PROG. PAYMENTS	64,927	68,812	75,492	157,275	79,500	137,500
417	MADISON CENTER CHARGES	158,490	171,983	130,353	103,495	179,500	125,000
420	RECREATION INSTRUCTION SRVCS.	3,667,114	3,657,540	3,603,608	2,065,457	3,596,770	4,170,357
421	SUPPLEMENTAL RECREATION FEES	6,453,950	7,214,507	7,162,663	4,388,473	7,338,268	7,867,224
422	LIBRARY FEES & FINES	433,302	424,722	412,783	207,213	85,000	95,000

SIX-YEAR REVENUE SUMMARY		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
423	OLDER AMERICANS ACT PROGS.	20,701	20,198	19,779	12,469	20,513	20,513
424	GROUP HOME CHARGES ARGUS	818	635	19,685	38,847	10,250	20,250
425	FEE REDUCTIONS	(660,294)	(959,251)	(974,577)	(496,711)	(960,000)	(1,123,000)
426	APPLIANCE PICK UP FEE	16,505	19,888	14,845	16,186	20,000	20,000
430	INDIRECT ADMIN CHARGES	4,933,742	5,179,937	5,580,323	5,672,082	5,954,051	5,954,051
431	HEALTH SERVICES FEES	-	-	-	-	1,000	-
443	WIRELESS E-911 SURCHARGE	982,815	931,859	776,090	797,453	754,663	800,000
445	GIS PROGRAM REVENUES	1,780	694	1,835	325	5,000	5,000
447	SERVICES TO OUTSIDE AGENCIES	173,530	61,166	69,233	51,170	170,000	160,000
449	MISC SERVICE CHARGES	2,635,319	2,651,351	2,482,226	2,256,206	2,439,530	4,128,239
450	ARLINGTON TRANSIT / COMMUTER STORE	6,403,957	6,270,609	5,956,418	6,810,579	7,840,465	5,928,337
453	COURT HOUSE SECUR.-COURT FEE	360,966	375,126	441,672	362,556	378,000	378,000
455	CHESAPEAKE BAY FEE	202,344	218,735	102,845	41,262	35,875	35,875
460	PROJECT RECEIPTS	253,753	463,567	348,326	353,009	356,726	375,585
471	PUBLIC HEALTH FEES	643,275	747,230	665,194	540,655	706,731	550,196
472	CREDIT CARD FEES - TREAS.	(710,590)	(721,419)	(531,235)	(384,679)	(558,434)	(378,834)
481	LOCAL REVENUE	-	-	-	45,807	-	-
	TOTAL REV CATEG	57,520,828	59,262,599	62,380,070	55,568,399	64,253,949	63,420,327
REVENUE CATEG: MISCELLANEOUS REVENUE							
501	SALE OF LAND & BUILDINGS	1,221,919	57,589	2,006,039	4,881,095	15,000	15,000
509	MISCELLANEOUS REVENUES	1,447,613	7,370,131	2,020,434	(999,132)	1,805,329	2,129,733
525	CABLE TV ADMINISTRATION	226,462	-	-	-	-	-
570	AHIF	10,424,305	14,378,385	9,382,935	8,297,400	-	-
595	CABLE TV SCHOOL ANNUAL PAYMENTS	25,736	(25,736)	-	-	-	-
599	GIFTS AND DONATIONS	3,584	5,704	-	263,381	5,000	5,000
	TOTAL REV CATEG	13,349,619	21,786,073	13,409,408	12,442,744	1,825,329	2,149,733
REVENUE CATEG: COMMONWEALTH OF VIRGINIA							
612	MOTOR VEHICLE CARRIERS TAX	21,853	18,241	19,977	19,809	19,000	19,000
613	TAX ON DEEDS-GRANTOR'S TAX	2,140,163	1,634,204	1,730,395	1,798,464	1,330,000	1,330,000
621	COMMONWEALTH'S ATTORNEY	1,279,850	1,306,772	1,329,697	1,433,473	1,461,581	1,432,144
622	SHERIFF	7,644,284	7,950,450	7,916,976	8,148,440	8,349,245	8,180,607
623	COMMISSIONER OF THE REVENUE	452,902	462,770	463,487	477,604	487,995	477,468
624	TREASURER	494,252	511,727	515,939	534,307	562,615	534,912
625	REGISTRAR/ELECTORAL BOARD	85,164	86,025	86,262	255,599	83,907	83,907
626	LAW ENFORCEMENT AID	6,347,640	6,347,640	6,582,500	6,839,220	6,839,220	6,839,220
627	CLERK -COMP BOARD FUNDS	892,452	1,103,095	845,906	1,081,305	975,468	1,058,667
628	DCJS FORFEITED ASSETS	15,082	31,597	111,260	7,909	-	-
629	VICTIM WITNESS GRANT	219,270	249,063	203,777	220,144	275,923	275,760
631	HIGHWAY AID	18,339,530	18,929,606	19,720,958	19,719,511	20,774,545	20,017,012
632	TRANSIT AID	5,440,771	5,877,104	5,598,977	6,145,059	6,005,279	7,585,279
633	JUVENILE DETENTION-ARGUS	270,059	488,423	293,054	390,738	390,738	390,738
634	JUVENILE & DOMESTIC RELATIONS	768,238	793,219	793,979	967,240	897,311	896,479
635	PRISONER EXPENSE REIMBURSE.	1,196,261	1,335,258	834,266	1,008,707	1,250,000	1,250,000
638	COMP COMM CORRECTIONS ACT	313,034	528,698	424,987	439,093	424,987	431,999
640	COMMUTER ASSISTANCE GRANTS	6,042,888	6,100,891	6,488,277	6,352,885	6,778,473	6,541,067

SIX-YEAR REVENUE SUMMARY		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
641	HEALTH REIMBURSEMENTS	3,316,349	3,368,541	3,366,924	3,447,495	3,382,191	3,382,191
642	LIBRARY SUPPLEMENTS	182,231	182,139	184,510	193,918	193,218	200,742
643	FIRE PROGRAMS	673,776	694,126	718,659	756,210	718,659	756,210
644	HIGHWAY SAFETY GRANTS	4,978	9,432	6,743	2,830	-	-
645	MENTAL HEALTH/ INTELLECTUAL DISAB.	11,143,210	11,172,614	9,646,166	9,324,160	9,273,556	9,425,731
646	SUBSTANCE ABUSE	1,120,462	1,249,326	1,223,490	1,253,357	1,238,491	1,360,835
647	SOCIAL SERVICES	3,725,612	3,452,869	3,962,860	3,925,386	4,113,788	3,962,581
649	MISC STATE GRANTS	1,035,682	846,192	1,517,019	1,544,636	1,219,221	1,417,955
652	STATE EMERGENCY MGMT GRANTS	22,455	3,080	550,509	83,562	6,000	6,000
654	COMPREHENSIVE SERVICES ACT (CSA)	1,553,797	1,284,982	923,569	801,886	1,784,308	1,257,808
655	DEPARTMENT OF AGING	333,758	268,799	373,561	316,155	310,290	310,645
	TOTAL REV CATEG	75,076,003	76,286,883	76,434,684	77,489,102	79,146,009	79,424,957
REVENUE CATEG: FEDERAL GOVERNMENT							
714	WORKFORCE INVESTMENT ACT (WIA)	809,659	712,010	591,199	500,721	566,390	491,463
719	HUD RENTAL REHAB/HOME	1,032,346	-	-	-	-	-
722	U S MARSHAL PRISONERS	12,369	14,191	25,993	33,860	8,300	8,300
724	FBI REIMBURSEMENT	325,236	268,990	262,897	178,411	-	-
725	OLDER AMERICANS ACT	514,458	513,758	545,220	583,219	535,745	551,982
741	FEDERAL HEALTH REIMB	45,000	43,000	43,000	43,000	43,000	43,000
742	HEALTH & HUMAN SERVICE	364,627	-	1,646	1,596	-	-
745	MENTAL HEALTH / M. R.	1,774,045	1,752,400	1,578,374	1,577,585	1,752,270	1,521,781
746	SUBSTANCE ABUSE	779,793	756,283	922,588	875,062	761,541	811,541
747	SOCIAL SERVICES	10,913,627	10,630,458	10,832,499	10,833,833	10,756,886	10,940,963
748	WIC PROGRAM FUNDS	605,108	627,145	697,003	637,985	603,342	603,342
749	MISC FEDERAL GRANTS	727,631	632,870	1,093,347	16,696,077	502,976	444,994
752	FEDERAL EMERGENCY MGMT GRANTS	393,211	698,664	1,055,267	987,189	615,170	577,538
771	REVENUE FROM FEDERAL GOVT	-	-	-	34,197	-	-
	TOTAL REV CATEG	18,297,110	16,649,769	17,649,033	32,982,735	16,145,620	15,994,904
REVENUE CATEG: NON-REVENUE RECEIPTS							
847	TREASURERS CASH OVER & SHORT	(113)	(31)	100	(137)	-	-
848	TREASURER'S RETURNED CHECKS	30,720	31,957	31,103	27,432	30,000	30,000
	TOTAL REV CATEG	30,607	31,926	31,203	27,295	30,000	30,000
REVENUE CATEG: TRANSFERS IN							
900	TRANSFER IN FROM OTHER FUNDS	206,395	206,990	2,908,517	544,457	337,249	335,016
913	TRANSFER IN FROM 313	2,500,000	-	-	-	5,000,000	-
930	TRANSFER IN FROM 330 & 331	691,561	1,102,740	2,430,721	2,351,932	2,720,783	3,193,851

SIX-YEAR REVENUE SUMMARY		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
981	TRANSFERS IN FROM OTHER FUNDS	578,088	1,153,681	-	-	2,400,000	2,400,000
999	TRANSFERS IN FROM FUND 799	118,960	198,403	230,840	262,002	479,623	2,982,045
	TOTAL REV CATEG	4,095,004	2,661,814	5,570,078	3,158,391	10,937,655	8,910,912
<b>TOTAL</b>	<b>GENERAL FUND REVENUES</b>	<b>1,217,220,026</b>	<b>1,250,936,475</b>	<b>1,312,755,515</b>	<b>1,337,697,649</b>	<b>1,323,205,211</b>	<b>1,338,291,669</b>
860	FUND BALANCE ADJ -PREV YEAR	115,086,495	113,556,636	93,057,070	129,685,777	22,239,239	25,378,660
<b>TOTAL</b>	<b>GENERAL FUND WITH FUND BALANCE</b>	<b>1,332,306,521</b>	<b>1,364,493,111</b>	<b>1,405,812,585</b>	<b>1,467,383,426</b>	<b>1,345,444,450</b>	<b>1,363,670,329</b>
<b>FUND: 201 BALLSTON QUARTER TIF FUND</b>							
101	REAL ESTATE TAX	111,785	65,420	410,060	1,250,410	1,811,540	1,408,690
141	LOCAL SALES TAX	-	-	-	73,298	-	-
149	MEALS TAX	-	-	-	344,219	206,924	519,475
509	MISCELLANEOUS REVENUE	-	-	-	1,077,193	-	-
	TOTAL FUND	111,785	65,420	410,060	2,745,120	2,018,464	1,928,165
<b>FUND: 202 TRAVEL &amp; TOURISM PROMOTION</b>							
146	TRANSIENT OCCUPANCY	1,262,988	1,251,241	1,231,590	827,893	962,882	500,000
509	MISC. REVENUE	-	-	-	10,000	-	-
980	TRANSFER FROM GENERAL FUND	626,148	246,700	246,700	246,700	246,700	452,700
	TOTAL FUND	1,889,136	1,497,941	1,478,290	1,084,593	1,209,582	952,700
<b>FUND: 203 BALLSTON SPECIAL ASSESSMENT DISTRICT</b>							
101	REAL ESTATE TAX	1,586,521	1,436,122	1,657,308	1,510,593	1,569,935	1,471,612
311	INTEREST EARNINGS	1,076	1,406	1,031	1,648	-	-
	TOTAL FUND	1,587,597	1,437,528	1,658,339	1,512,241	1,569,935	1,471,612
<b>FUND: 204 ROSSLYN SPECIAL ASSESSMENT DISTRICT</b>							
101	REAL ESTATE CURRENT TAXES	3,515,040	3,665,735	3,635,429	3,857,193	4,053,393	4,208,809
311	INTEREST EARNINGS	2,058	2,802	1,842	3,649	-	-
	TOTAL FUND	3,517,098	3,668,537	3,637,271	3,860,842	4,053,393	4,208,809
<b>FUND: 205 NATIONAL LANDING SPECIAL ASSESSMENT DISTRICT</b>							
101	REAL ESTATE CURRENT TAXES	2,537,971	2,597,174	2,548,828	2,654,127	4,739,568	4,570,394
311	INTEREST EARNINGS	999	1,566	4,831	2,214	-	-
	TOTAL FUND	2,538,970	2,598,740	2,553,659	2,656,341	4,739,568	4,570,394
<b>FUND: 206 COMMUNITY DEVELOPMENT</b>							
570	HOUSING FUND CONTINGENT LOAN	-	67,969	15,372	2,448,609	-	-
718	FEDERAL AID - CDBG	3,539,293	979,764	4,596,784	3,382,425	1,910,969	1,594,512
719	FEDERAL RENTAL REHAB	82,497	289,210	348,387	378,987	1,467,501	1,235,199
901	TRANSFERS IN FROM FUND 101	-	574,270	94,981	-	-	-
	TOTAL FUND	3,621,790	1,911,213	5,055,524	6,210,021	3,378,470	2,829,711

SIX-YEAR REVENUE SUMMARY		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
<b>FUND: 208 SECTION 8 HOUSING</b>							
311	INTEREST	10,420	10,322	5,056	6,322	6,500	6,500
509	MISCELLANEOUS REVENUES	12,726	10,423	3,112	6,748	10,000	10,000
727	SECTION 8 HOUSING	18,162,520	18,646,847	18,103,559	18,855,658	19,576,597	21,092,890
728	HCV RESERVE	222,225	-	178,400	59,144	-	-
749	MISC FEDERAL REVENUE	383,356	364,065	94,848	92,102	95,313	95,477
	TOTAL FUND	18,791,247	19,031,657	18,384,975	19,019,974	19,688,410	21,204,867
<b>FUND: 313 CAPITAL</b>							
243	SITE PLAN FEES	-	-	-	56,000	-	-
301	FINES	36,382	7,316	52,748	5,483	-	-
321	RENTAL & SALES OF SURPLUS	-	-	3,925	-	-	-
335	LEASE AGREEMENTS	-	-	118,865	20,000	-	-
405	FALLS CHURCH REIMBURSEMENTS	-	53,510	-	1,296,758	-	-
460	DEVELOPERS STREET LIGHTS	25,693	-	-	-	-	-
461	DEVELOPER/PROJECT RECEIPTS	628,775	4,193,456	3,356,301	2,556,259	-	-
509	MISCELLANEOUS	5,394,418	255,440	1,033,406	331,475	-	-
520	CABLE TV - PEG	855,346	568,797	1,210,837	1,108,956	-	-
521	CABLE TV - INET	736,587	422,742	-	-	-	-
531	NVTA REGIONAL SHARE	-	1,731,405	174,722	82,296	-	-
632	STATE AID NVTC	1,006,413	2,441,603	310,275	189,109	-	-
640	STATE TRANSPORTATION GRANTS	(10,357)	(3,953)	-	-	-	-
645	STATE FUNDS	-	-	-	175,280	-	-
714	FEDERAL GRANTS	871,158	2,741,387	2,455,924	245,562	-	-
806	BOND PREMIUM	17,846,867	10,929,844	18,396,431	189,686	-	-
808	PROCEEDS FROM LEASE PURCHASE	9,530,658	3,759,718	1,871,651	3,220,352	-	-
809	LINE OF CREDIT PROCEEDS	-	-	8,585,749	6,837,029	-	-
980	TRANSFER FROM GENERAL FUND	20,191,849	14,619,903	5,667,108	28,042,166	3,832,227	1,180,133
999	TRANSFER FROM FUND 799	21,650	-	-	-	-	-
	TOTAL FUND	57,135,439	41,721,169	43,237,942	44,356,411	3,832,227	1,180,133
<b>FUND: 321 STORMWATER FUND</b>							
101	REAL ESTATE TAX	9,276,017	9,459,705	9,747,498	10,129,001	10,423,354	13,746,952
301	FINES	7,982	19,117	18,364	11,045	-	-
411	SEDIMENT/EROSION CONTROL	450,000	594,461	834,640	982,100	1,111,968	1,123,088
455	CHESAPEAKE BAY FEE	-	-	160,000	253,466	193,725	195,662
649	MISC STATE GRANTS	1,143,567	365,009	-	-	-	-
	TOTAL FUND	10,877,566	10,438,292	10,760,502	11,375,612	11,729,047	15,065,702



SIX-YEAR REVENUE SUMMARY		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
<b>FUNDS: 330 &amp; 331 TRANSPORTATION CAPITAL FUND</b>							
101	REAL ESTATE TAX	25,031,364	24,742,753	25,048,572	25,482,224	26,566,401	24,882,492
334	BASE RENT	-	162,957	-	-	-	-
461	DEVELOPER CONTRIBUTIONS	3,084,202	857,214	2,336,389	1,000,000	-	-
509	MISC REVENUES	1,471,551	894,394	629,784	532,087	-	-
530	NVTA LOCAL SHARE	12,297,156	10,171,860	8,710,709	8,113,796	7,870,399	9,081,345
531	NVTA REGIONAL SHARE	1,329,694	1,630,252	3,192,235	8,269,265	-	-
532	REGIONAL TOLL REVENUE	9,767	131,716	239,113	391,257	-	-
632	STATE AID	4,488,580	7,683,039	8,524,945	6,827,232	-	-
640	STATE TRANSPORTATION GRANTS	128,886	34,197	401,222	50,000	-	-
714	FEDERAL GRANTS	427,544	1,900,968	699,793	1,319,361	-	-
	TOTAL FUND	48,268,744	48,209,350	49,782,762	51,985,222	34,436,800	33,963,837
<b>FUND: 335 CRYSTAL CITY TIF FUND</b>							
101	REAL ESTATE TAX	5,396,172	5,157,771	5,040,366	5,454,040	5,759,940	4,303,230
461	DEVELOPER CONTRIBUTIONS	780,000	-	500,000	-	-	-
531	NVTA REGIONAL SHARE	1,167,669	221,893	641,854	142,040	-	-
632	STATE AID NVTC	3,612	8,578	31	-	-	-
655	VIRGINIA GENERAL FUND - FED FUND MATCH	-	-	-	-	-	-
714	FEDERAL GRANTS	168,250	171,337	187,403	260,702	-	-
	TOTAL FUND	7,515,703	5,559,579	6,369,654	5,856,782	5,759,940	4,303,230
<b>FUND 336: COLUMBIA PIKE TIF FUND</b>							
101	REAL ESTATE TAX	601,844	-	189,070	639,299	968,520	627,960
	TOTAL FUND	601,844	-	189,070	639,299	968,520	627,960
<b>FUND: 503 UTILITIES OPERATING</b>							
311	INTEREST	106,547	73,843	270,000	30,722	125,000	75,000
321	RENTALS & SALES OF SURPLUS	164,908	168,675	170,372	174,340	179,400	184,800
426	APPLIANCE FEE RECYCLING	10,660	7,770	8,570	6,185	8,000	8,000
444	UTILITY MARKING FEE	224,217	226,120	225,791	241,749	215,000	215,000
482	WATER SEWER SERVICE	97,263,095	94,465,529	92,757,659	96,130,683	98,626,926	99,785,186
484	WATER SERVICE CONNECTIONS	1,249,315	1,193,850	1,016,035	1,135,875	1,265,000	1,525,000
486	SEWAGE TREAT. SERVICE CHARGES	3,182,544	3,699,669	4,044,812	3,742,047	4,105,200	4,105,200
488	FLOW TEST FEES	20,100	21,900	22,600	10,600	20,200	20,200
509	MISCELLANEOUS REVENUES	96,901	114,915	191,243	173,874	122,569	120,370
848	TREASURER'S RETURNED CHECK	300	-	-	-	-	-
	TOTAL FUND	102,318,587	99,972,271	98,707,082	101,646,075	104,667,295	106,038,756
<b>FUND: 519 UTILITIES CAPITAL</b>							
311	INTEREST ON GENERAL FUND	145,473	221,375	1,176,228	634,825	350,000	350,000
312	INTEREST ON BOND FUNDS	58,534	123,622	196,139	134,624	-	-
484	WATER SERVICE CONNECTION	-	500	-	-	-	-
485	WATER SEWER HOOK-UP CHARGES	4,822,363	8,710,176	6,158,068	6,515,147	8,000,000	6,900,000

SIX-YEAR REVENUE SUMMARY		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
486	SEWAGE TREATMENT SERVICE CHRG	464,789	432,223	1,397,982	765,526	2,917,000	3,267,000
509	MISCELLANEOUS	68,745	34,556	6,428	516,430	-	-
771	REVENUE FROM FEDERAL GOVT		(134,176)	-	-	-	-
901	TRANSFER FROM FUND 101	400,000	600,000	400,000	-	-	-
953	TRANSFER FROM FUND 503	13,910,500	15,571,640	14,025,300	14,190,500	12,155,000	15,548,000
	TOTAL FUND	19,870,404	25,559,916	23,360,145	22,757,052	23,422,000	26,065,000
<b>FUND: 540 BALLSTON GARAGE</b>							
312	INTEREST	25,231	21,992	-	-	-	-
428	PARKING REVENUES	3,263,871	3,314,739	4,193,751	3,185,177	4,214,010	2,869,700
428	MISCELLANEOUS REVENUE	8,970	(24,612)	39,360	-	-	-
449	MISC SERVICE CHARGES	-	-	-	-	-	-
860	FUND BALANCE PREVIOUS YEAR	-	-	-	-	-	277,533
	TOTAL FUND	3,298,072	3,312,119	4,233,111	3,185,177	4,214,010	3,147,233
<b>FUND: 548 BALLSTON GARAGE - 8th LEVEL</b>							
428	PARKING REVENUES	267,492	307,289	263,433	205,688	240,540	200,650
	TOTAL FUND	267,492	307,289	263,433	205,688	240,540	200,650
<b>FUND: 570 CPHD DEVELOPMENT FUND</b>							
211	HOME IMPROVEMENT CONTRACT	50	75	-	-	-	-
221	HIGHWAY PERMITS	-	-	256	-	-	-
222	BUILDING PERMITS	8,837,919	10,212,492	9,356,869	9,238,336	15,281,374	11,417,889
223	ELECTRICAL PERMITS	2,079,902	3,099,797	2,702,704	2,752,632	3,157,414	2,421,206
224	PLUMBING PERMITS	1,382,552	1,797,206	1,903,081	1,776,606	2,313,190	1,771,303
225	MECHANICAL PERMITS	770,390	784,749	1,001,243	1,055,375	1,309,354	1,002,625
226	OCCUPANCY PERMITS	760,549	637,566	884,302	818,700	1,115,507	851,648
228	SIGN PERMITS	40,293	47,203	54,221	48,625	130,065	97,792
242	ELEVATOR CERTIFICATE FEES	1,106,671	1,189,586	931,876	1,029,095	1,483,934	1,136,308
243	ADMINISTRATIVE CHANGE	-	289	(736)	-	-	-
245	REZONING	-	-	23,567	-	-	-
247	VARIANCES/S F EXISTING	75,660	58,264	60,405	75,347	87,833	45,351
248	ZONING COMPLIANCE LETTERS	38,165	38,931	40,201	43,462	53,818	41,089
251	PLAN REVIEW - WALK THROUGHGS	808,290	861,226	802,182	732,527	1,296,450	1,051,611
252	SUBDIVISION PLAT REVIEW	11,826	7,920	12,684	7,790	21,080	16,094
259	MISC LICENSES PERMITS & FEES	8,850	15,193	45,901	38,795	54,480	16,642
311	INTEREST	84,889	103,126	633,199	335,204	-	-
321	RENTALS & SALES OF SURPLUS	-	-	8,019	-	-	-
422	CASH OVER/SHORT	(30)	(6)	(2)	-	-	-
449	MISC SERVICE CHARGES	7,386	4,570	3,519	37,624	6,917	5,289
509	MISC REVENUE	294	83,297	83,668	274,995	51,738	39,500
999	TRANSFER IN FROM 799	-	284,701	-	-	-	-
	TOTAL FUND	16,013,656	19,226,185	18,547,159	18,265,113	26,363,154	19,914,347

SIX-YEAR REVENUE SUMMARY		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
<b>FUND: 609 AUTOMOTIVE EQUIPMENT</b>							
321	RENTALS & SALES OF SURPLUS	575,264	486,220	1,920,868	780,898	300,000	300,000
405	FALLS CHURCH REIMBURSEMENT	231,324	-	-	-	-	-
448	SERVICES TO OUTSIDE AGENCIES	19,673,398	19,971,263	19,170,894	18,573,353	17,725,065	17,716,585
509	MISCELLANEOUS REVENUE	510,131	528,709	489,225	177,809	521,000	446,000
512	THIRD PARTY RECOVERY	75,665	27,909	-	-	60,000	60,000
809	LINE OF CREDIT PROCEEDS	-	-	-	1,486,887	-	2,967,571
901	TRANSFER FROM GENERAL FUND	100,500	-	-	-	-	32,168
903	TRANSFER IN FROM FUND 503	-	-	-	47,000	-	-
980	TRANSFER FROM GENERAL FUND	-	229,500	-	-	30,000	-
	<b>TOTAL FUND</b>	<b>21,166,282</b>	<b>21,243,601</b>	<b>21,580,987</b>	<b>21,065,947</b>	<b>18,636,065</b>	<b>21,522,324</b>
<b>FUND: 611 PRINTING</b>							
446	SERVICES TO AGENCIES	2,815,381	2,662,456	2,560,588	2,371,426	2,365,459	1,855,000
980	TRANSFER FROM GENERAL FUND	241,769	249,600	242,337	246,382	246,382	254,979
	<b>TOTAL FUND</b>	<b>3,057,150</b>	<b>2,912,056</b>	<b>2,802,925</b>	<b>2,617,808</b>	<b>2,611,841</b>	<b>2,109,979</b>
<b>ARLINGTON PUBLIC SCHOOLS FUNDS*</b>							
<b>FUND: 880 SCHOOL OPERATING FUND</b>							
400	CHARGES FOR SERVICES	3,027,924	3,100,882	3,965,921	7,943,480	3,737,300	3,665,300
500	CARRYOVER AND OTHER	-	(2,000,000)	(2,600,000)	-	18,931,586	12,112,912
692	VIRGINIA SALES TAX	24,458,713	26,332,866	28,417,611	30,735,856	31,905,594	31,913,203
690	COMMONWEALTH	37,206,067	39,034,873	42,366,817	44,418,410	45,828,863	44,957,318
700	FEDERAL FUNDS	309,052	646,080	973,071	1,106,564	800,000	900,000
808	PROCEEDS FROM LEASE PURCHASE	1,991,412	3,357,475	5,139,346	-	-	-
900	TRANSFERS IN	395,568,221	424,655,754	436,949,407	444,236,878	458,730,510	452,881,420
	<b>TOTAL FUND</b>	<b>462,561,389</b>	<b>495,127,930</b>	<b>515,212,173</b>	<b>528,441,188</b>	<b>559,933,853</b>	<b>546,430,153</b>
<b>FUND: 881 FOOD AND NUTRITION SERVICES FUND</b>							
300	INTEREST	-	58,162	-	-	-	-
400	CHARGES FOR SERVICES	4,503,088	4,686,471	5,351,526	3,885,125	5,501,748	4,495,000
600	COMMONWEALTH	231,007	129,552	119,523	129,135	120,000	203,963
700	FEDERAL FUNDS	5,444,180	5,681,988	5,759,159	5,072,292	5,700,000	5,500,000
900	TRANSFERS IN	-	-	-	8,822	-	-
	<b>TOTAL FUND</b>	<b>10,178,275</b>	<b>10,556,173</b>	<b>11,230,208</b>	<b>9,095,374</b>	<b>11,321,748</b>	<b>10,198,963</b>
<b>FUND: 882 COMMUNITY ACTIVITIES FUND</b>							
400	CHARGES FOR SERVICES	11,344,954	12,054,571	12,750,112	10,214,959	13,999,462	14,449,659
500	CARRYOVER/OTHER	-	75,296	5,137,867	-	-	-
900	TRANSFERS IN	5,510,043	5,422,007	(150,613)	6,330,579	5,756,574	6,031,919
	<b>TOTAL FUND</b>	<b>16,854,997</b>	<b>17,551,874</b>	<b>17,737,366</b>	<b>16,545,538</b>	<b>19,756,036</b>	<b>20,481,578</b>

SIX-YEAR REVENUE SUMMARY		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
<b>FUND: 883 SPECIAL GRANTS</b>							
400	CHARGES FOR SERVICES	1,859,731	2,386,205	2,307,007	1,190,331	1,859,429	1,779,778
600	COMMONWEALTH	3,490,772	3,590,683	3,693,143	4,044,378	4,458,428	4,899,973
700	FEDERAL FUNDS	9,437,992	10,078,552	13,872,931	10,857,338	9,773,551	10,526,778
900	TRANSFERS IN	957,755	-	-	740,855	-	-
	TOTAL FUND	15,746,250	16,055,440	19,873,081	16,832,902	16,091,408	17,206,529
<b>FUND: 886 SCHOOL CONSTRUCTION AND CAPITAL FUND</b>							
500	CARRYOVER AND OTHER	-	-	-	-	772,500	-
600	COMMONWEALTH	131,429	713,467	-	-	-	-
808	PROCEEDS FROM LEASE PURCHASE	11,714,732	15,442,463	-	-	-	-
900	TRANSFERS IN	23,498,197	14,789,645	428,930	16,207,249	1,268,343	5,688,901
	TOTAL FUND	35,344,358	30,945,576	428,930	16,207,249	2,040,843	5,688,901
<b>FUND: 888 SCHOOL DEBT SERVICE FUND</b>							
500	CARRYOVER AND OTHER	-	-	-	-	270,000	414,474
900	TRANSFERS IN	46,243,129	50,311,876	53,695,031	58,877,372	56,635,740	57,953,331
	TOTAL FUND	46,243,129	50,311,876	53,695,031	58,877,372	56,905,740	58,367,805
<b>FUND: 889 SCHOOL COMPREHENSIVE SERVICES FUND</b>							
600	COMMONWEALTH	1,972,244	1,795,411	1,458,278	2,004,978	1,985,075	2,043,250
900	TRANSFERS IN	2,251,267	1,775,415	1,947,142	2,367,127	2,239,925	2,331,750
	TOTAL FUND	4,223,511	3,570,826	3,405,420	4,372,105	4,225,000	4,375,000
<b>TOTAL ARLINGTON PUBLIC SCHOOLS</b>		<b>591,151,909</b>	<b>624,119,694</b>	<b>621,582,209</b>	<b>650,371,728</b>	<b>670,274,628</b>	<b>662,748,929</b>