

REVENUES

OVERVIEW

Fiscal Year (FY) 2018 revenues reflect ongoing modest growth in the Northern Virginia economy. Arlington's proximity to the nation's capital, balanced economy, smart growth planning, and highly-educated workforce help produce Arlington's slightly positive revenues. Northern Virginia's and Arlington's strong employment and solid real estate market are the foundation for steady incremental growth in the County's major revenue streams.

In the aggregate, Arlington's calendar year (CY) 2017 real estate assessments are up 3.0 percent over CY 2016 levels, reflecting strength in the residential and commercial properties, with continued growth from new construction. Excluding apartments, CY 2017 existing commercial assessments were up slightly (2.1 percent) compared to CY 2016, due to strength in the hotel market. An additional 1.0% of growth came from new construction. Apartment assessments grew 4.5 percent with 2.4 percent of that growth attributable to new construction.

The residential property assessment base increased 2.5 percent in the aggregate. Detached home and townhome assessments gained 3.0 percent, while condominiums saw slightly less growth at 0.9 percent. The average single-family home value in Arlington continued to increase — gaining 2.3 percent in 2017 — increasing from \$603,500 in CY 2016 to \$617,200 in CY 2017.

Meanwhile, other revenue streams are experiencing a variety of changes. Local taxes other than real estate are expected to increase – 4.6 percent in the aggregate. Local fees and fines are anticipated to decline slightly in the aggregate while interest revenue is increasing to reflect recent and expected returns. Charges for services are expected to increase 4.7 percent. Revenue from the Commonwealth is up just under one percent while funds from the federal government are increasing almost 5.0 percent, primarily due to increases in social services grants.

General Fund Revenues

Excluding fund balance, General Fund revenues for FY 2018 are forecast to be \$1,221,185,074, an increase of 4.0 percent over the FY 2017 adopted budget levels. This change reflects the increase in the assessment base, a 1.5 cent increase in the real estate tax rate, and growth in all other tax revenue combined. Total General Fund revenues including fund balance total \$1,252,712,012.

Modest Gains in Local Tax Revenues

For the FY 2018 adopted budget, General Fund tax revenues are forecast to increase by 4.2 percent. This gain is driven primarily by overall real estate assessment increases of 3.0 percent and the adopted 1.5 cent increase in the real estate tax rate.

Other taxes combined are forecast to increase 4.6 percent in FY 2018. Personal property tax (including business tangible tax) is expected to increase 3.0 percent overall. This tax stream is increasing in the business tangibles segment (up 2.5 percent) based on recent actual receipts. Vehicle personal property receipts are increasing 3.3 percent in FY 2018. Sales tax is up 4.5 percent and meals tax is up 3.6 percent reflecting recent actuals in FY 2017 while transient occupancy tax is up 1.8 percent reflecting current daily rates and occupancy rates as well as the anticipated opening of a new hotel. Business, Professional and Occupational License Tax (BPOL) is projected to increase eleven percent.

State and Federal Budget Adjustments

FY 2018 revenue from the Commonwealth is expected to be up slightly while federal government revenues increase almost 5.0 percent. The increase in the Commonwealth revenue can be attributed to higher highway aid, transportation grants, and increased compensation board funding.

The increase in federal funds is primarily driven by additional social service grant funds. Staff is monitoring any federal government actions that might impact the County's budget.

Real Estate Tax Rate Remains among the Lowest in Northern Virginia

The FY 2018 adopted budget reflects a CY 2017 real estate tax rate of \$1.006, which includes the base rate of \$0.993 and the county-wide wide sanitary district rate of \$0.013 for stormwater management. Arlington will continue to have one of the lowest real estate tax rates in the Northern Virginia region, maintaining its history of providing excellent value. Because of assessment growth and the adopted 1.5 cent tax rate increase, the average homeowner will pay \$228 more in real estate taxes in CY 2017 than in CY 2016, an increase of 3.8 percent.

Revenue Sharing with Arlington Public Schools (APS)

The FY 2018 adopted transfer to APS is \$484,178,720 in ongoing FY 2018 local tax revenues – a 4.2 percent increase over the FY 2017 adopted budget. These funds are generated from a 46.6% share of ongoing local tax revenues. In addition, the Schools received \$6,077,476 from additional FY 2017 funding from Mid-Year/3rd Quarter Review and Schools proportionate share of increased real estate taxes generated from the adopted real estate tax rate increase by the County Board for CY 2017. Total School funding for FY 2018 is \$490,256,196.

Comparison between Budgeted Revenues and Expenditures

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

Fiscal Outlook

Arlington continues to economically surpass much of the region and the nation. Arlington's unemployment rate remains the lowest in the Commonwealth. The County's per capita income remains among the highest in the state. Home prices continue on a positive trajectory, which help balance the commercial real estate sector's slower growth. Arlington is poised to begin FY 2018 with steady revenue streams, an overall positive real estate market, and low unemployment levels.

Economic Indicators

	CY 2014	CY 2015	CY 2016
Consumer Price Index (national CPI-U average)	1.6%	0.1%	1.2%
Employment Cost Index (private industry workers)	2.3%	1.9%	2.2%
Unemployment – US / Arlington (December)	6.2% / 3.2%	5.3% / 2.4%	4.7% / 2.5%
Mortgage Rate (annual average – 30 year fixed rate)	4.17% & 0.6 pts.	3.85% / 0.6 pts.	3.65% / 0.5 pts.
Federal Fund Rate (annualized)	0.09%	0.13%	0.39%
Retail Sales (based on 1% of Arlington tax revenue)	\$3.95 billion	\$3.95 billion	\$4.02 billion (estimated)
Office Vacancy Rate – (including sublets)	20.8%	20.5%	20.2%
Tourism – Hotel Occupancy Rate	76%	77%	77%
Tourism – Average Hotel room rate	\$151.55	\$158.85	\$162.03

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

TAX COMPETITIVENESS

Arlington County continues to have a tax structure that is highly competitive with the region and with the nation. The real estate tax rate for calendar year (CY) 2017, which includes an adopted base rate of \$0.993 plus a \$0.013 stormwater tax, is one of the lowest in the Northern Virginia region. Charts comparing current (CY 2017) tax rates and tax bills for various Northern Virginia jurisdictions can be found later in this section.

FINANCIAL STANDING

Arlington is one of approximately 39 counties in the United States to be awarded a triple Aaa/AAA/AAA credit rating. In May 2017, 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 2018

The following changes for FY 2018 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 2018 budget includes the following:

- The County Board increased the base real estate tax rate 1.5 cents from \$0.978 to \$0.993 per \$100 of assessment value.
- The County Board increased the Residential Utility tax rate for electricity and natural gas. The rate for electricity increased from \$0.00341 per kWh to \$0.005115 per kWh and the rate for natural gas increased from \$0.03 per CCF to \$0.045 per CCF. No changes were made to the existing monthly usage exclusions.
- In the Department of Environmental Services (DES), the household solid waste rate increases from \$307.28 to \$314.16. The fee is charged per refuse unit and achieves the County's objective of 100 percent recovery of household refuse collection, disposal and recycling costs, leaf collection costs, and overtime costs associated with brush and metal collection.
- In the Department of Environmental Services (DES), fees increase related to solid waste including replacement fee for damaged carts from \$50 to \$60, hauler permitting fee for collection vehicles from \$75 to \$150, and leaf and wood mulch delivery fees for half and full loads from \$40 and \$50 to \$60 and \$75.
- In the Police Department, the Patrol Camp fee is increased from \$65 per week to \$95 per week to be consistent with other camp programs that recover 85% of their costs. The Second Hand License fee increases from \$10 annually to \$200 to cover expenses and be in line with region.
- In the Fire Department, permit fees are being consolidated for consistency, transparency, and clarity.
- In the Department of Human Services, there are increases to some Behavioral Health fees to align them with the state's new reimbursement structure. Fees are on a sliding scale based on income.
- In the Department of Parks and Recreation (DPR), fee changes and new fees were adopted which include activities and rentals offered for the first time in FY 2018 including a range of fees for 55+ card classes, Fort C.F. Smith Spy Camp, HERicanes Camp, a Kiln Firing fee, Turtle Trot fees, Passes for Studio Art, a fall season for adult ball hockey, the Gunston Community Soccer League, and a 55+ Education Theater class. Additional fee changes are designed to more accurately reflect the actual cost of activities and create consistency including fees for aquatics and gymnastics teams, preschool fees, Elementary After School, several camp programs, youth track and adult soccer clinic sport leagues, the 55+ encore Chorale class, skate night fees, and the non-resident surcharge for private tennis and private swim lessons. Additionally, the fee range for various classes, studios, workshops senior center activities, bird trips, and park program special events has been adjusted to accommodate different offering lengths, instructional content and supply costs.

Stormwater Fund

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

Utilities Fund

- The water/sewer rate increases \$0.35 per thousand gallons to \$13.62 per thousand gallons. This corresponds to an estimated annual increase of \$24.50 per household annually assuming 70,000 gallons of water consumption.

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

- Fund the Crystal City, Potomac Yard, and Pentagon City TIF area using CY 2011 district assessments as the base year for valuation. The FY 2018 budget decreases the increment dedicated to the TIF from 33 percent to 30 percent; this change has no impact on projects planned or timing of implementation due to higher than expected revenue from assessment growth. Therefore, funding in FY 2018 is 30 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 2018 revenue for the TIF is projected to be \$6,304,880.

Columbia Pike Tax Increment Financing (TIF) Fund

- The Columbia Pike TIF baseline assessed value was reset by the County Board from CY 2014 to CY 2018. Funding for FY 2018 was reduced to \$0; however, existing balances will remain in the fund and future real estate tax revenue over the FY 2018 base year will be allocated to the Columbia Pike TIF area.

Transportation Capital Fund (formerly the Transportation Investment Fund)

- Maintain the tax rate for Transportation Capital Fund at \$0.125 for each \$100 of real estate assessment value to fund major transportation infrastructure projects. This tax rate is in addition to the real estate tax rate and is assessed to commercially zoned properties in Arlington. Total FY 2018 real estate tax revenue for the Transportation Capital Fund is projected to be \$26.4 million in addition to \$11.9 million of NVTA local share funding.

Special Assessment District Funds

- The Ballston Business Improvement Service District CY 2017 tax rate remains \$0.045 for each \$100 of real estate assessment value, no change from the CY 2016 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 2017 tax rate remains at \$0.043 for each \$100 of real estate assessment value, no change from the CY 2016 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 2017 tax rate is remains at \$0.078 for each \$100 of real estate assessment value, no change from CY 2016 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

- A new \$60 Accessory Homestay home occupation permit is adopted to cover the administrative costs associated with zoning review and enforcement of the new regulation.

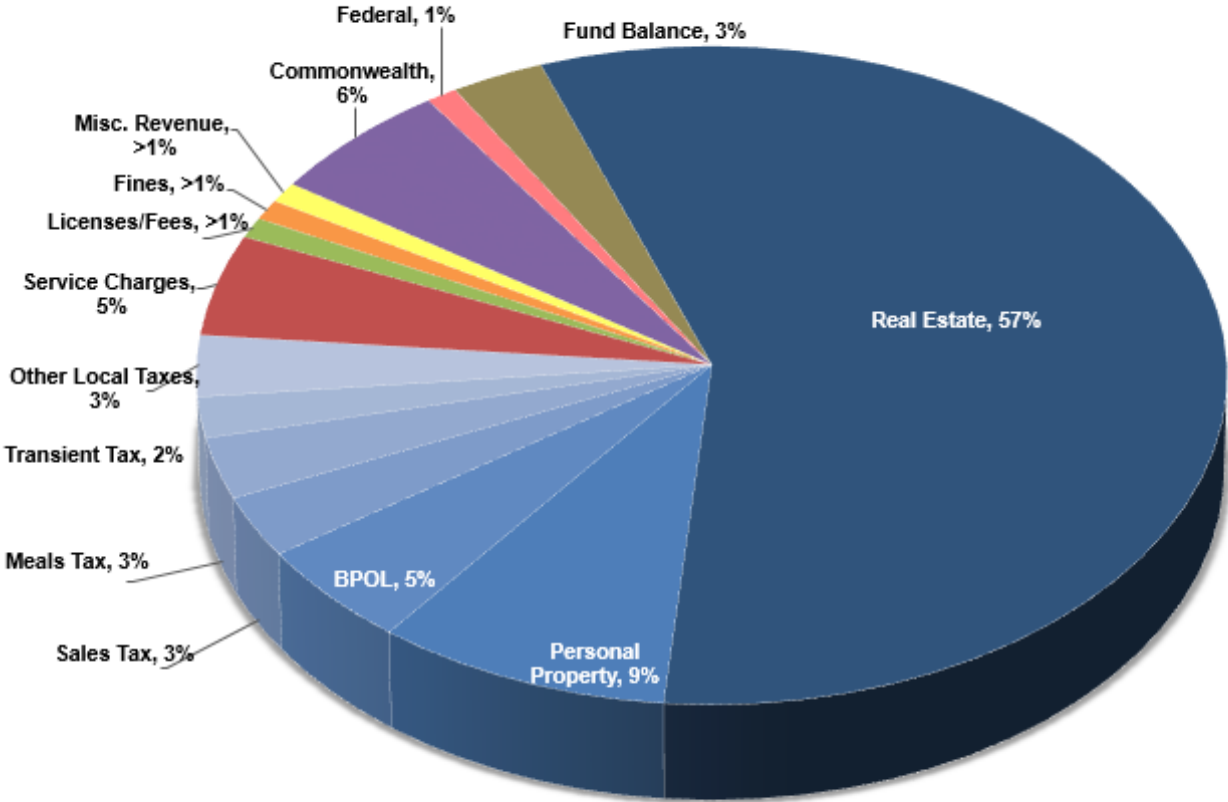
GENERAL FUND REVENUE SUMMARY

The FY 2018 General Fund budget is financed by a variety of revenue sources, which include local taxes, service charges, fees, and state and federal revenue.

- General Fund revenues are projected to total \$1.25 billion, an increase of \$55.0 million (4.6 percent) over the adopted FY 2017 budget. Net of fund balance, General Fund revenues are projected to total \$1.22 billion, an increase of \$47.5 million (4.0 percent).
- Local tax revenues are projected to total \$1,039,010,130, an increase of \$42.0 million (4.2 percent) over the FY 2017 adopted budget.
 - Local taxes represent 83 percent of total General Fund revenue.
 - Real estate assessments are up 3.0 percent over last year.
 - The proposed base real estate tax rate has been increased by 1.5 cents to \$0.993 per \$100 of assessment value.
- License, Permits, and Fee revenue are projected to total \$10.8 million, a 5.4 percent increase over FY 2017 adopted budget levels. This increase is due primarily to increasing Fire System Testing Fee revenue, increased right-of-way revenue, and additional revenue generated by the increased Fire permit fees.
- Fines and parking tickets are estimated to generate \$7.1 million, a 14.1 percent decrease, primarily due to a decrease in parking tickets, as well as decreases in photo red light fine revenue.
- Interest income is forecast at \$7.4 million, a \$5 million increase from FY 2017 to better reflect actual FY 2016 revenue and anticipated returns in FY 2018.
- Charges for services revenue is projected to increase by \$2.6 million or 4.7 percent. This is primarily due to increased parking meter revenue, refuse/recycling revenue based on cost recovery, the increase in reimbursements from the City of Falls Church for services provided, and adjustments in various Park and Recreation programs.
- State revenue is estimated to total \$73.4 million, a 0.7 percent increase from the FY 2017 adopted budget.
- Federal Government revenue is forecast to total \$15.2 million, a 5.0 percent increase. This is primarily driven increases in the allocations for federally-funded social service programs.
- Previous year fund balance carryover totals \$31.5 million funded by a combination of additional revenue and/or expense savings identified from previous fiscal years.

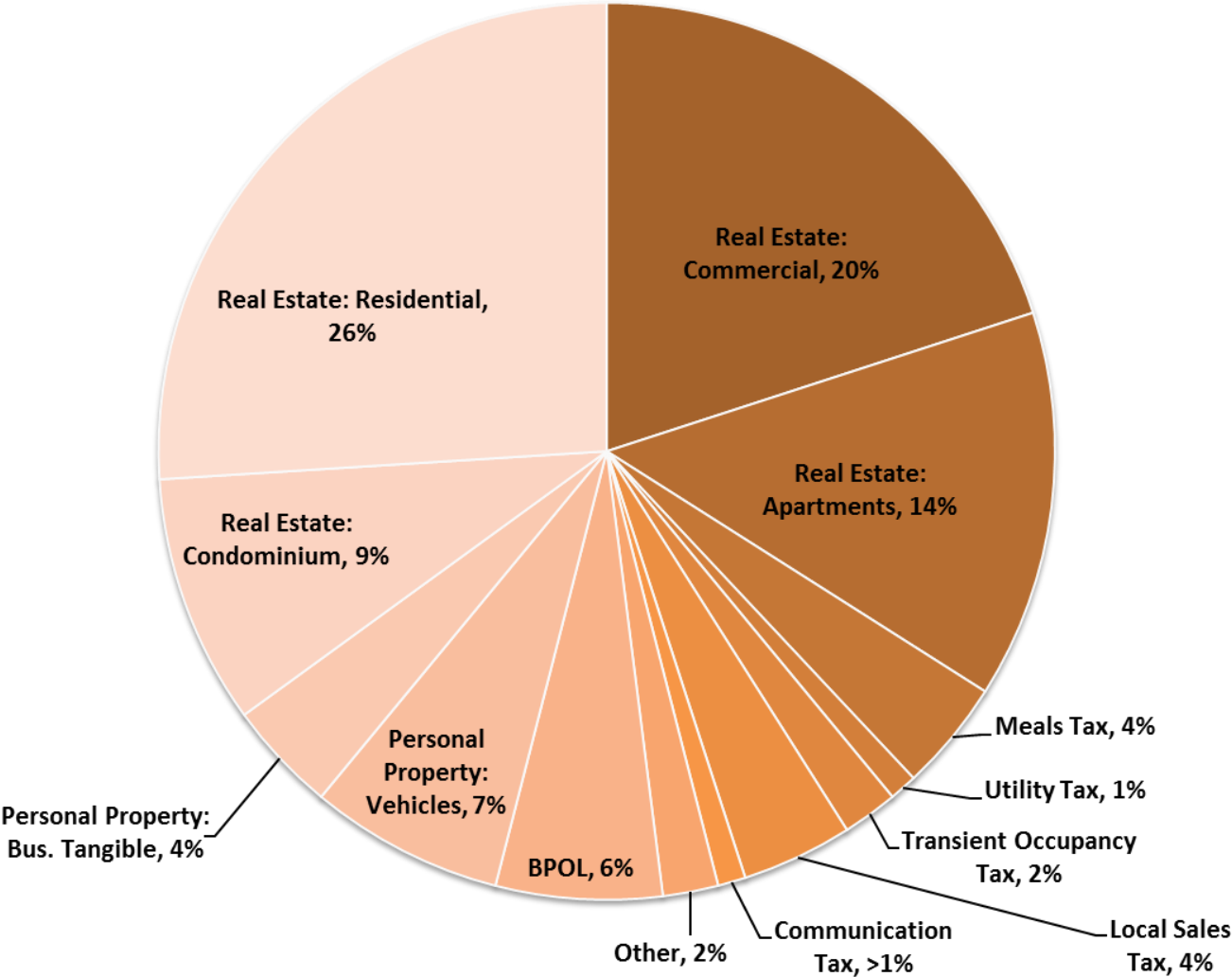
The pie chart on the next page illustrates the major sources of General Fund revenues.

FY 2018 General Fund Revenues



The pie chart below illustrates the local taxes that the County collects. As demonstrated by the chart, real estate and personal property taxes are the largest tax categories. Together, they account for 80 percent of local tax revenue. A description of the local taxes and a discussion of the FY 2018 revenue projections follow.

FY 2018 Local Taxes



REAL ESTATE TAX

Real estate taxes are the largest source of County revenues, generating \$715.0 million or 57 percent of all revenues for the FY 2018 General Fund budget and 69 percent of all local tax revenues. Fiscal Year 2018 General Fund revenues reflect the real estate tax rate of \$0.993 for each \$100 of assessed real property value, a 1.5 cent tax rate increase from CY 2016.

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 2017 assessments showed modest growth of 3.0% over CY 2016 – sustained in a stable residential market, growth in the hotel sector, and modest new construction growth commercial properties. New construction in the County contributed to 0.8% of the overall property tax growth.

The combined value of commercial and apartment assessments increased 3.6 percent. Apartment buildings showed growth of 4.5 percent, which included a 2.4 percent increase from new construction. Commercial properties increased 3.0 percent with growth due primarily to hotel property assessment increases driven by increased hotel occupancy and rates as well as the recent sale of several hotel properties. Office property assessments remained flat with 0.6% growth due to new construction while general commercial property (i.e., malls, neighborhood shopping centers, retail shops, and restaurants) values grew by 5.0%.

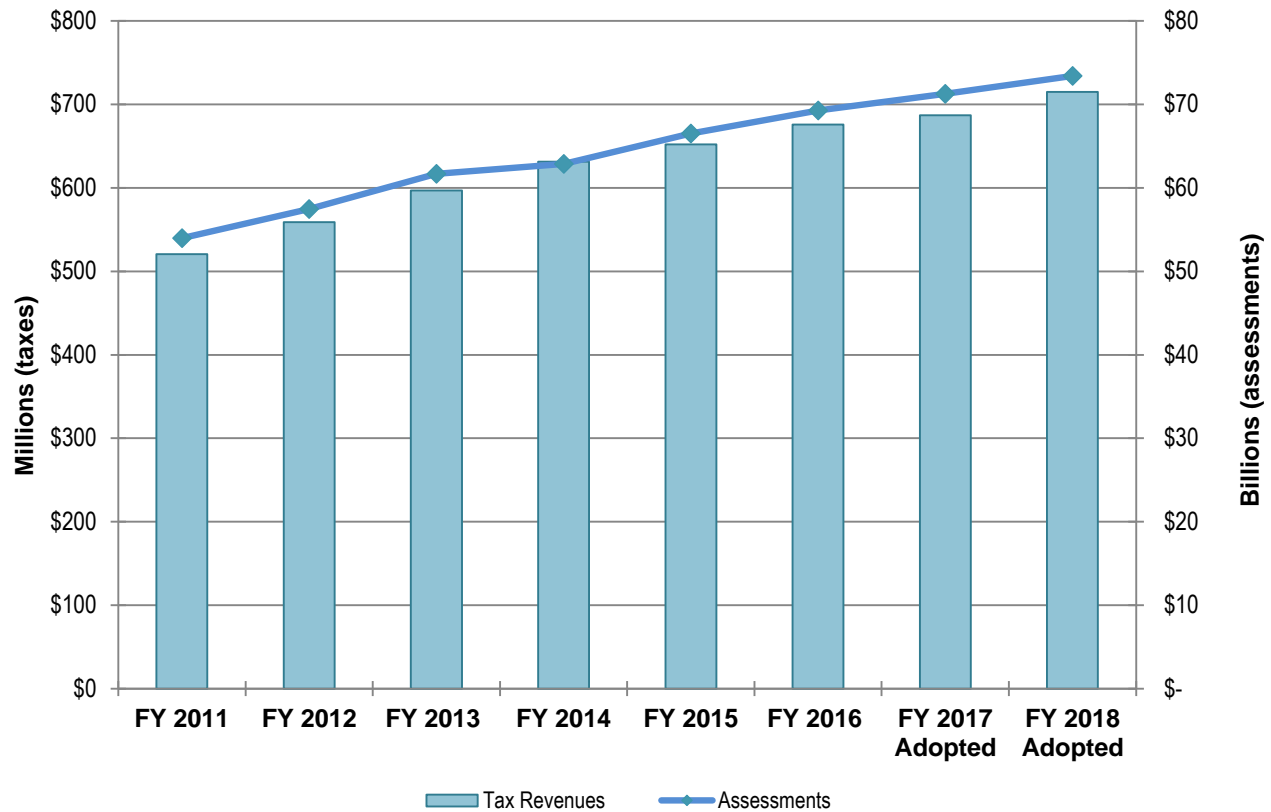
Single-family residential assessments increased 2.5 percent in the aggregate. Including new construction, single-family houses (including townhomes) increased 3.0 percent, while condominium assessment totals increased by 0.9 percent in CY 2017. The average value of a single-family property increased by 2.3 percent: from \$603,500 in CY 2016 to \$617,200 in CY 2017. At the proposed real estate tax rate of \$1.006, which includes the \$0.013 cent sanitary district “stormwater” tax, the average single-family residential tax bill will increase by about \$228, or 3.8 percent, in CY 2017.

CHANGE IN ASSESSED VALUE OF REAL ESTATE IN ARLINGTON COUNTY Calendar Year 2016 to Calendar Year 2017

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

	Single-Family		Apartment	Commercial	Total
	Houses	Condominium			
Percentage of CY 2016 Tax Base	37%	14%	20%	29%	100%
CY 2016 Tax Base	\$26,592	\$9,880	\$14,465	\$20,338	\$71,275
Assessed Value Change	\$776	\$87	\$295	\$422	\$1,579
CY 2017 Tax Base (Excluding New Growth)	\$27,368	\$9,966	\$14,760	\$20,759	\$72,854
Percent Change	2.9%	0.9%	2.0%	2.1%	2.2%
New Construction	\$35	-	\$349	\$193	\$577
Percent Change	0.1%	0.0%	2.4%	1.0%	0.8%
CY 2017 With New Construction	\$27,403	\$9,966	\$15,109	\$20,952	\$73,431
Percent Change CY 2016 to CY 2017	3.0%	0.9%	4.5%	3.0%	3.0%

Real Estate Tax Revenues & Assessment Base



The following table shows the projected General Fund revenue generated by the real estate tax rate of \$0.993 per \$100 of assessed value (excluding the \$0.013 rate for the stormwater fund) in FY 2018. The FY 2018 real estate tax revenues account for \$10.3 million in anticipated tax refunds (reflecting 1.4% of total real estate taxes in line with the trend of actuals) and \$0.8 million in penalty and interest revenue. The \$724.6 million in real estate tax revenue is net of \$4.4 million in tax relief for qualified elderly and disabled taxpayers, \$0.4 million in tax relief for disabled veterans (state exemption effective January 1, 2011), and \$6.3 million set aside for the Crystal City Tax Increment Financing (TIF) fund. A new exemption from real estate taxes was approved by the state in 2015 effective for tax payments due on or after January 1, 2015. Surviving spouses of members of the armed forces may qualify for an exemption if the residence is single family and their principal residence; the assessed value of the dwelling unit cannot exceed the County’s average assessed value.

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	% Change '17 to '18
Real Estate Taxes	\$684,254,232	\$694,406,555	\$724,572,910	4%
Additions, Delinquent Penalty & Interest	609,297	765,000	765,000	-
Tax Refunds	(9,145,654)	(8,000,000)	(10,300,000)	29%
Total	\$675,717,875	\$687,171,555	\$715,037,910	4%

FY 2017 REVISED - REAL ESTATE TAX REVENUES

Description	Percent Change	Assessed Value	Tax Rate*	Tax Levy	Percent Collected	Total for Tax Year	Total for Fiscal Year
REAL ESTATE							
County Property, CY 2015		\$69,269,138,400					
Net Change in Assessments	2.9%	<u>2,006,024,900</u>					
County Property as of April 2016		71,275,163,300	\$0.978	\$697,071,097	99.6%	\$694,282,813	
PSC Property in Tax Year 2015		\$154,090,753					
PSC Estimated Net Change in Assessments	5.7%	<u>8,832,647</u>					
PSC Property in Tax Year 2016		\$162,923,400	\$0.978	\$1,593,391	100.0%	<u>\$1,593,391</u>	
Total Taxable Base, Fall 2016		\$71,438,086,700				\$695,876,204	
Taxes Due October 5, 2016							\$347,938,100
Less Tax Relief for Elderly and Disabled							(2,125,000)
Less Tax Relief for Disabled Veterans							(185,100)
Less Tax Increment for Crystal City TIF							(2,325,660)
Less Tax Increment for Columbia Pike TIF							<u>(225,550)</u>
ESTIMATED REVENUE FOR FY 2017 - FALL 2016							\$343,076,790
County Property as of April 2016		\$71,275,163,300					
Net Change in Assessments	3.0%	<u>2,155,651,200</u>					
County Property as of January 1, 2017		73,430,814,500	\$0.993	\$729,167,990	99.6%	\$726,251,320	
PSC Property in Tax Year 2017 (prior to Fall 2017 adjustment)		\$162,923,400	\$0.993	\$1,617,829	100.0%	<u>\$1,617,829</u>	
Total Taxable Base, Spring 2017		\$73,593,737,900				\$727,869,149	
Taxes Due June 15, 2017							\$363,934,570
Less Tax Relief for Elderly and Disabled							(2,125,000)
Less Tax Relief for Disabled Veterans							(185,100)
Less Tax Increment for Crystal City TIF							(3,022,940)
Less Tax Increment for Columbia Pike TIF							<u>(367,690)</u>
ESTIMATED REVENUE FOR FY 2016 - SPRING 2017							\$358,233,840
TOTAL ESTIMATED ASSESSMENT TAX REVENUE FOR FISCAL YEAR 2017							\$701,310,630

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

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

FY 2018 ADOPTED - REAL ESTATE TAX REVENUES

Description	Percent Change	Assessed Value	Tax Rate ⁽¹⁾	Tax Levy	Percent Collected	Total for Tax Year	Total for Fiscal Year
REAL ESTATE							
County Property as of CY 2016 Land Book		\$71,275,163,300					
Net Change in Assessments	3.0%	<u>\$2,155,651,200</u>					
County Property as of January 1, 2017		\$73,430,814,500	\$0.993	\$729,167,990	99.6%	\$726,251,320	
PSC Property in Tax Year 2016		\$154,090,753					
PSC Estimated Net Change in Assessments	5.7%	<u>\$8,832,647</u>					
PSC Property in Tax Year 2017		\$162,923,400	\$0.993	\$1,617,830	100%	<u>\$1,617,830</u>	
Total Taxable Base, Fall 2017		\$73,593,737,900				\$727,869,150	
Taxes Due October 5, 2017							\$363,934,580
Less Tax Relief for Elderly and Disabled							(2,200,000)
Less Tax Relief for Disabled Veterans							(185,100)
Less Tax Increment for Crystal City TIF							(3,022,940)
Less Tax Increment for Columbia Pike TIF ⁽²⁾							0
							<u>\$358,526,540</u>
ESTIMATED REVENUE FOR FY 2018 - FALL 2017							
County Property as of January 1, 2017		\$73,430,814,500					
Net Change in Assessments	2.1%	<u>\$1,573,028,836</u>					
County Property as of January 1, 2018		\$75,003,843,336	\$0.993	\$744,788,160	99.6%	\$741,809,010	
PSC Property in Tax Year 2017 (prior to Fall 2016 adjustment)		\$162,923,400	\$0.993	\$1,617,830	100%	<u>\$1,617,830</u>	
Total Taxable Base, Spring 2018		\$75,166,766,736				\$743,426,840	
Taxes Due June 15, 2018							\$371,713,420
Less Tax Relief for Elderly and Disabled							(2,200,000)
Less Tax Relief for Disabled Veterans							(185,100)
Less Tax Increment for Crystal City TIF							(3,281,940)
Less Tax Increment for Columbia Pike TIF ⁽²⁾							0
							<u>\$366,046,380</u>
ESTIMATED REVENUE FOR FY 2018 - SPRING 2018							
TOTAL ESTIMATED ASSESSMENT TAX REVENUE FOR FISCAL YEAR 2018							\$724,572,920

⁽¹⁾ The tax rate is per \$100 of assessed value and excludes the \$0.013 stormwater tax, \$0.125 commercial transportation tax, and tax rates for other special assessment districts.

⁽²⁾ The County Board removed funding for the Columbia Pike TIF in FY 2018.

PERSONAL PROPERTY TAX

This tax is levied on the tangible property of individuals and businesses. For individuals, personal property tax is primarily assessed on automobiles. For businesses, examples of tangible property include machines, furniture, computer equipment, fixtures, and tools. Personal property taxes are projected to generate 9.5 percent of the General Fund revenues in FY 2018.

It is anticipated that the County’s personal property tax revenues will increase 3.0 percent in FY 2018, from \$112.1 million to \$115.5 million. This reflects an increase in both business tangible property tax and motor vehicle property tax, both reflecting trends in actuals.

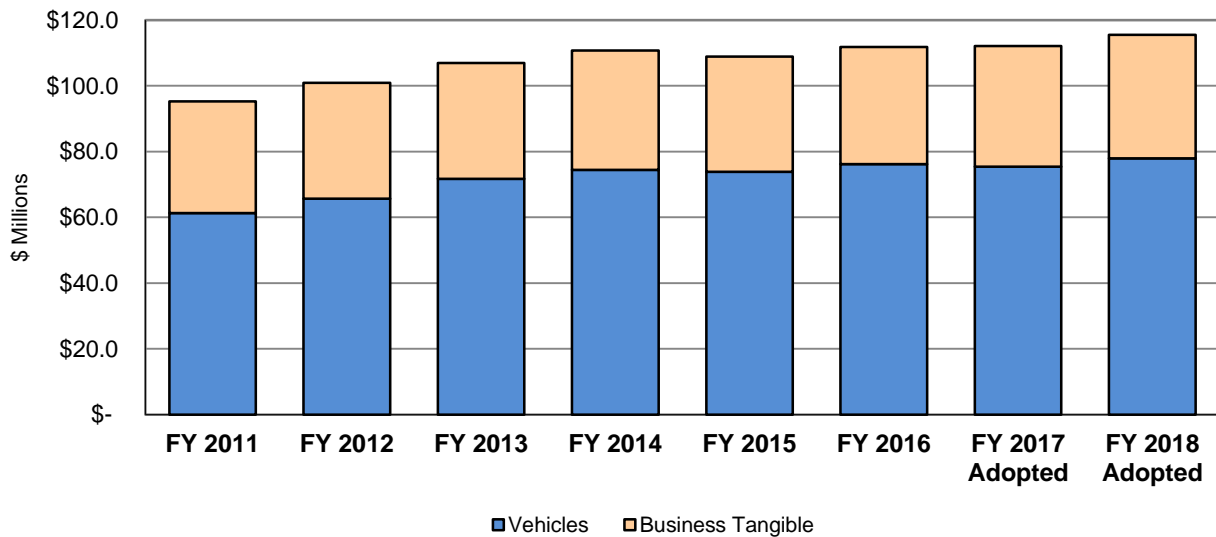
FY 2018 motor vehicle personal property tax revenue is projected to increase 3.3 percent over FY 2017 adopted amounts. The County bases its vehicle assessments on the National Automobile Dealer’s Association’s (NADA) assessment figures from January. However, the precise value of the assessment base is not known until July when the Commissioner of Revenue completes its primary assessment of vehicles on the tax rolls. Meanwhile, business tangible tax assessments are expected to increase 2.5 percent in FY 2017.

The personal property tax rate remains unchanged for FY 2018. 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 2016 totaled approximately \$2.2 billion. Fiscal Year 2018 personal property tax revenue is projected to increase 3.0 percent over the FY 2017 adopted levels.

Personal Property Tax Revenue



Vehicle Assessment

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

The CY 2017 estimated average assessed value (average loan value) of vehicles in the County is estimated to be approximately \$9,682, up two percent from \$9,493 last year. The table below shows the ten-year history for average assessed value, tax rate, and average total tax per vehicle.

PERSONAL PROPERTY TAX PAID FOR AVERAGE CAR VALUE*

Calendar Year	Average Assessed Value	Tax Rate	Total Tax
2008	\$7,905	\$5.00	\$395
2009	\$7,218	\$5.00	\$361
2010	\$7,264	\$5.00	\$363
2011	\$7,735	\$5.00	\$387
2012	\$8,421	\$5.00	\$421
2013	\$8,842	\$5.00	\$442
2014	\$9,284	\$5.00	\$464
2015	\$9,399	\$5.00	\$470
2016	\$9,493	\$5.00	\$475
2017 (projected)	\$9,682	\$5.00	\$484

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

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	% Change '17 to '18
Personal Property Taxes	\$112,575,963	\$112,252,147	\$115,652,147	3%
Penalty & Interest	1,737,203	1,700,000	1,700,000	-
Tax Refunds - Personal Property	(2,544,675)	(1,900,000)	(1,900,000)	-
Total	\$111,768,491	\$112,052,147	\$115,452,147	3%

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 2017, the County will provide 100 percent tax relief for assessed vehicle value at or below \$3,000. For assessed value between \$3,001 and \$20,000 for conventional vehicles, it is projected that the taxpayer will pay 72 percent of the tax liability, with the State block grant funds contributing the remaining 28 percent. However, the exact amount of the CY 2017 subsidy on the portion of conventional fuel value between \$3,001 and \$20,000 will not be known until July 2017, when the Commissioner of Revenue releases vehicle assessment data.

Owners of cars that the Virginia Department of Motor Vehicles has designated as “clean special fuel” vehicles—a designation that includes most hybrid vehicles—will receive 50 percent tax relief on the portion of vehicle value between \$3,000 and \$20,000. It is estimated that the average clean fuel vehicle in the County will have an assessed value of roughly \$11,500 in CY 2017. Thus, under the adopted tax relief formula, the owner of an average clean fuel vehicle would have a tax bill of \$213. This CY 2017 bill is roughly \$94 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 2018 proposed budget provides that the owners of qualifying vehicles will receive 50 percent tax relief on the portion of vehicle value between \$3,000 and \$20,000. It is estimated that there are less than 50 of this type of vehicle owned by individuals and registered in Arlington County. Because additional tax relief is being applied through PPTRA, it does not apply to commercially owned vehicles that have been modified to transport the disabled. With the relatively few vehicles anticipated to qualify for this enhanced tax relief, the impact to the average Arlington tax payer is negligible. If a qualifying, altered vehicle is valued at \$14,000, then the vehicle owner is estimated to realize a reduction of \$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 2018, based on preliminary estimates.

CY 2017 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%.

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

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

VEHICLE ASSESSMENT	TOTAL TAX	PORTION PAID BY STATE	PORTION PAID BY TAXPAYER	% OF TAX BILL PAID BY TAXPAYER	PORTION PAID BY STATE	PORTION PAID BY TAXPAYER	% OF TAX BILL PAID BY TAXPAYER
\$1,000	\$50	\$50	\$0	0%	\$50	\$0	0%
\$2,000	\$100	\$100	\$0	0%	\$100	\$0	0%
\$3,000	\$150	\$150	\$0	0%	\$150	\$0	0%
\$4,000	\$200	\$164	\$36	18%	\$175	\$25	13%
\$5,000	\$250	\$178	\$72	29%	\$200	\$50	20%
\$6,000	\$300	\$192	\$108	36%	\$225	\$75	25%
\$7,000	\$350	\$206	\$144	41%	\$250	\$100	29%
\$8,000	\$400	\$220	\$180	45%	\$275	\$125	31%
\$9,000	\$450	\$234	\$216	48%	\$300	\$150	33%
\$10,000	\$500	\$248	\$252	50%	\$325	\$175	35%
\$11,000	\$550	\$262	\$288	52%	\$350	\$200	36%
\$12,000	\$600	\$276	\$324	54%	\$375	\$225	38%
\$13,000	\$650	\$290	\$360	55%	\$400	\$250	38%
\$14,000	\$700	\$304	\$396	57%	\$425	\$275	39%
\$15,000	\$750	\$318	\$432	58%	\$450	\$300	40%
\$16,000	\$800	\$332	\$468	59%	\$475	\$325	41%
\$17,000	\$850	\$346	\$504	59%	\$500	\$350	41%
\$18,000	\$900	\$360	\$540	60%	\$525	\$375	42%
\$19,000	\$950	\$374	\$576	61%	\$550	\$400	42%
\$20,000	\$1,000	\$388	\$612	61%	\$575	\$425	43%
\$21,000	\$1,050	\$388	\$662	63%	\$575	\$475	45%

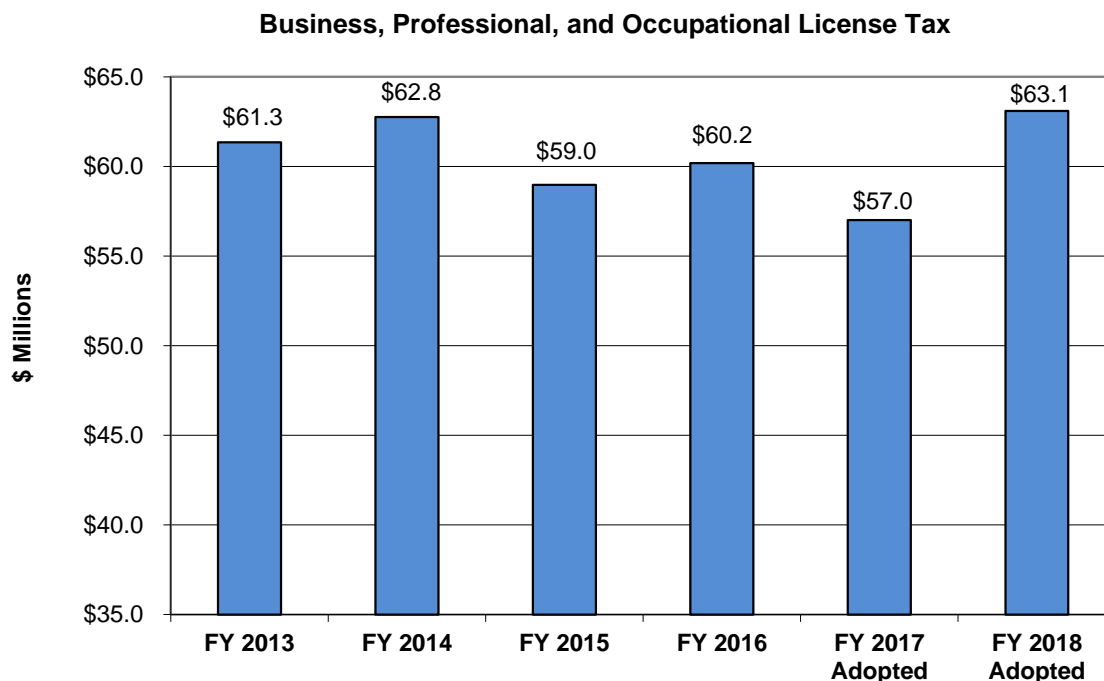
BUSINESS, PROFESSIONAL, AND OCCUPATIONAL LICENSE (BPOL) TAX

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

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

For the FY 2018 budget, BPOL revenues are anticipated to increase based on three factors. First, the \$3 million reduction taken in FY 2016 in anticipation of how a revised deduction methodology might impact revenue was not realized; this \$3 million has been restored to the budget. An additional \$0.2 million is anticipated as a result of the addition of a Business Tax Auditor position in the Commissioner of Revenue's office. The remaining \$2.6 million (4.2 percent) increase is due to anticipated growth in revenue based on recent actuals.

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	% Change '17 to '18
BPOL Taxes	\$62,049,916	\$59,500,000	\$65,318,073	10%
Penalty & Interest	440,369	520,000	520,000	-
Tax Refunds - BPOL	(2,308,899)	(3,000,000)	(2,750,000)	-8%
Total	\$60,181,386	\$57,020,000	\$63,088,073	11%



LOCAL SALES TAX

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

In Arlington, the total non-food sales tax is currently six percent, of which one percent is a local option tax that is returned to localities by the Commonwealth and supports General Fund expenditures. The sales tax rate on food is currently 2.5 percent, of which one percent is remitted to localities. Food items are defined under the Food Stamp Act of 1977 (7 U.S.C. § 2012) to be food for home consumption by humans. This classification includes most grocery food items and cold prepared foods. Excluded from the definition of food are alcoholic beverages, tobacco, and prepared hot foods sold for immediate consumption. Fiscal year 2018 local sales tax revenue is anticipated to increase 4 percent compared to the FY 2017 adopted budget, reflecting trends in actuals.

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	% Change '17 to '18
Sales Tax	\$39,683,462	\$40,200,000	\$42,000,000	4%

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 2018 TOT projections reflect occupancy rates and room rates as well as the anticipated opening of a new hotel. Fiscal year 2018 revenues are projected to increase two percent.

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

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	% Change '17 to '18
Transient Occupancy Tax	\$24,106,373	\$25,000,000	\$25,450,000	2%

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 2018, meals tax is expected to increase four percent over FY 2017 adopted budget levels.

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	% Change '17 to '18
Meals Tax	\$37,332,584	\$38,500,000	\$39,900,000	4%

OTHER LOCAL TAXES

The chart below lists other sources of local taxes.

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	% Change '17 to '18
Car Rental	\$6,222,399	\$6,000,000	\$6,500,000	8%
Bank Stock	3,340,501	3,200,000	3,350,000	5%
Recordation	6,049,809	5,000,000	5,300,000	6%
Cigarette	2,412,224	2,500,000	2,250,000	-10%
Utility	11,459,470	11,950,000	12,652,000	6%
Short-Term Rental	64,907	50,000	60,000	20%
Wills & Administration	69,902	75,000	70,000	-7%
Consumption	762,229	800,000	800,000	-
Communication	7,314,146	7,500,000	7,100,000	-5%
Total	\$37,695,587	\$37,075,000	\$38,082,000	3%

Car Rental Tax

(State Code Section §58.1-2402)

The local car rental tax is collected by the State and remitted to localities where the rental transaction occurred. Arlington local car rental tax is four percent, which is in addition to the State's tax. In 2005, the State General Assembly increased the State tax portion from four percent to six percent. The revenue increase from the additional two percent tax increase was dedicated to the Virginia Public Building Authority for the Statewide Agencies Radio System. For FY 2018, an eight percent increase in total revenue is projected based on recent actual receipts.

Bank Stock Tax

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

The bank stock tax is a franchise tax on the net capital gains of banks and trust companies. The tax is assessed at a rate of \$0.80 per \$100 of capital. FY 2018 revenue levels are expected to increase based on recent actual receipts.

Recordation Tax

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

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

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

Cigarette Tax

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

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

In July 2004, the Arlington County Board adopted an ordinance increasing the local cigarette tax commensurate with the State's rate. Arlington's tax on a package of cigarettes prior to September 2004 was \$0.05. Beginning September 1, 2004, the local tax rate was increased to \$0.20 per pack and on July 1, 2005 (FY 2006) to \$0.30 per package of 20 cigarettes. FY 2018 revenues are anticipated to decrease ten percent based on recent actual receipts, which have declined in part due to consumers shifting to vapor tobacco products.

Commercial and Residential Utility Tax

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

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

The current rates for commercial and industrial consumers of electricity is \$0.00649/kWh and \$0.06522/CCF for natural gas. These rates were last increased in FY 2006 and the commercial utility tax is projected to generate \$10.2 million in FY 2018, consistent with the trend of actual receipts.

A residential utility tax was imposed on consumers of electricity and natural gas in FY 2008. The County Board dedicated the revenue for environmental initiatives as part of the Arlington Initiative to Reduce Emissions (Fresh AIRE) campaign. The tax on residential consumers is capped at \$3.00 per month for each utility. In addition, the first 400 kWh of electricity and the first 20 CCF of natural gas are excluded from taxation.

The tax rate for residential consumers was increased in FY 2018 for both electricity and natural gas. The rate for electricity was increased from \$0.00341/kWh to \$0.005115/kWh and from \$0.03/CCF to \$0.045/CCF for natural gas. The total revenue projected from the residential utility tax in FY 2018 is \$2.5 million with \$0.7 million generated from the increased tax rates. Schools will receive \$0.3 million for various energy projected to be identified by Schools.

Short-term Rental Tax

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

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

Wills and Administration Tax

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

This tax, which is collected by the Circuit Court Clerk's Office, is imposed on the probate of every will or grant of administration. The tax rate is \$0.033 per \$100 of estate value. Total revenues in FY 2018 are expected to decrease based on trends in recent actual receipts.

Consumption Tax

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

The deregulation of electric and gas utilities, enacted during the 1999 and 2000 General Assembly, eliminated the Business, Professional, and Occupational License (BPOL) tax on electric and natural gas companies and created a new tax charged to consumers based on usage. This consumption tax is collected by the utilities and remitted back to localities. Consumption tax revenue is projected to be flat in FY 2018.

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 decrease five percent in FY 2018.

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, 54affordable housing, and other County and School priority initiatives.

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

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

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

Fiscal Year	County's Share	School's Share
2002	52.2%	47.8%
2003	51.4%	48.6%
2004	51.4%	48.6%
2005	51.4%	48.6%
2006	51.9%	48.1%
2007	52.3%	47.7%
2008	52.2%	47.8%
2009	51.9%	48.1%
2010	50.9%	49.1%
2011	50.9%	49.1%
2012	53.9%	46.1%
2013	54.2%	45.8%
2014	54.4%	45.6%
2015	54.1%	45.9%
2016	53.5%	46.5%
2017	53.4%	46.6%
2018	53.4%	46.6%

During 2014, the County Board and School Board worked collaboratively to structure revenue sharing principles that provide a framework for sharing local tax revenues in a predictable and flexible way. In January 2015, both Boards adopted principles that emphasize the community priority of high

quality education and utilizing community resources in a balanced and fiscally responsible way. The agreement outlines four main principles:

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

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

The FY 2018 adopted transfer is \$490,256,196, a 5.0 percent increase over FY 2017. This is a combination of \$484,178,720 in ongoing revenue and \$6,077,476 in one-time funding. The revenue sharing percentage remains at 46.6% of ongoing local tax revenues.

LICENSES, PERMITS, AND FEES

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

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	% Change '17 to '18
Motor Vehicle License Fees	\$4,934,901	\$5,000,000	\$5,000,000	-
Highway Permits	1,239,067	1,498,000	1,523,000	2%
Site Plan Fees	819,817	1,173,000	1,173,000	-
Right-of-Way Fees	616,292	975,000	1,200,000	23%
Other	2,236,481	1,571,950	1,870,100	19%
Total	\$9,846,558	\$10,217,950	\$10,766,100	5%

Motor Vehicle License Fees

The annual motor vehicle license fee increased \$8 to \$33 per vehicle in FY 2011. Funds generated from this incremental rate increase are dedicated to pedestrian and bike safety PAYG projects. Projected revenues for FY 2018 total \$5.0 million, which is based upon recent actual receipts. Motor vehicle license fee revenue is expected to be flat in FY 2018 based on trends in actual receipts.

Highway Permits

Highway permits are charged to contractors and utilities for right-of-way on County streets when necessary for construction projects, underground utilities repairs, and other purposes. For FY 2018, this revenue stream is expected to be two percent higher compared to FY 2017 adopted budget levels primarily based on estimates of expected development and construction, which increase the use of the public right-of-way.

Site Plan Fees

Site plan fee revenue is anticipated to be flat in FY 2018 based on recent actual receipts and anticipated projects.

Right-of-Way Fees

Revenues from right-of-way fees are based on the current rate imposed by the State at \$1.11/line/month. This fee covers the use of highway and street right-of-way by certificated providers of telecommunication services and is charged to the ultimate end user. For FY 2018, revenues are projected at \$1.2 million based upon historical receipts. Note that FY 2016 actuals are low due to late payments from one company.

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 2018, "other" revenues are forecast to increase 19 percent, primarily driven by increases in fire permit fees due to proposed increases to the fees as well as higher revenue estimates for fire system testing fees.

FINES, INTEREST, RENTS

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

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	% Change '17 to '18
Fines/Tickets	\$7,059,140	\$8,317,748	\$7,142,700	-14%
Interest	5,974,455	2,350,000	7,352,740	213%
Courthouse Plaza Rent	2,763,149	3,000,000	3,000,000	-
Paid parking	1,086,510	1,015,000	1,200,160	18%
Other Revenue	812,472	628,139	1,174,606	87%
Total	\$17,695,726	\$15,310,887	\$19,870,206	30%

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 2018, this category is projected to decrease fourteen percent based on actual receipts of parking tickets and an anticipated decrease in photo red light fines.

Interest

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

Courthouse Plaza

The County receives payments from Vornado Realty (formerly Charles E. Smith) for the land under 2100, 2110, and 2150 Clarendon Boulevard. The County shares in the net profit on the buildings' operations. FY 2018 revenues are expected to remain flat based on recent actual receipts.

Paid Parking

This revenue is generated by the monthly parking charges in various government buildings. FY 2018 revenue is projected to increase eighteen percent.

Other

Rentals, sales of surplus property, and lease agreements are included in this revenue category. The increase projected in FY 2018 is primarily a reflection of DES lease agreements, primarily attributable to 2020 N. 14th Street.

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 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	% Change '17 to '18
Refuse/Recycling Fee	\$8,985,066	\$10,201,696	\$10,430,112	2%
Parking Meters	8,511,265	8,785,000	9,160,057	4%
Recreation Fees	9,302,529	9,635,725	10,187,414	6%
Ambulance Service Fees	2,863,686	3,850,000	4,000,000	4%
Arlington Transit / Commuter Store	5,787,294	6,261,490	6,642,252	6%
Indirect Administrative Charges	4,201,799	4,054,299	4,338,162	7%
Mental Health Charges	2,474,982	2,327,259	2,403,259	3%
Falls Church Reimbursement	4,158,476	4,016,768	4,274,432	6%
Other	8,205,883	7,272,017	7,604,073	5%
Total	\$54,490,980	\$56,404,254	\$59,039,761	5%

Refuse/Recycling Fee

For FY 2018, the combined residential customer rate for refuse collection, disposal, and recycling is increasing two percent to \$314.16 annually in order to realize revenues necessary to finance expenses related to residential solid waste program and to begin repaying a loan from the Utilities Capital Projects Fund for the General Funds share of the cost of the new Utility Billing System.

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

Parking Meters

Parking meter revenue increases four percent based on 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.

Ambulance Service Fees

The increase in ambulance service fee revenue reflects the addition of budgeted funds for the collection of delinquent ambulance fees.

Arlington Transit / Commuter Store

Arlington Transit / Commuter Store revenue includes ART bus fares and business contributions for transportation demand management (TDM) programs. FY 2018 revenues are projected to increase due primarily to the increase in ART and STAR rates to be consistent with changes to METRO adopted rates.

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 2018, increases to mental health service charges are due to additional revenue from the new peer support and substance abuse fees and an increase in reimbursement for services from clients and third party payers.

City of Falls Church Reimbursement Revenue

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

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

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

The table on the following page 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 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	% Change '17 to '18
Circuit Court	\$36,299	\$43,546	\$44,368	2%
Clerk of the Circuit Court	135,181	141,351	126,487	-11%
Community Corrections	15,022	12,268	13,487	10%
General District Court	10,969	10,375	9,818	-5%
Magistrate	2,319	2,305	2,168	-6%
Juvenile and Domestic Relations Court	93,226	127,962	408,566	219%
Commonwealth's Attorney	141,783	142,180	185,270	30%
Sheriff	525,059	550,136	554,693	1%
Fire	2,588,626	2,455,859	2,550,973	4%
Emergency Communications Center	573,638	520,634	366,853	-30%
Department of Management and Finance	10,189	10,152	11,749	16%
Fire Station 6 - Capital Improvements & Operations Maintenance	26,165	-	-	-
Total	\$4,158,476	\$4,016,768	\$4,274,432	6%

Other

Major revenue sources in the "Other" category are: miscellaneous service charges (increasing \$158,622 or six percent), public health fees (increasing \$82,807 or 14 percent), and engineering service charges (increasing \$63,874 or six percent).

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 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	% Change '17 to '18
Highway Aid	\$16,896,925	\$17,794,168	\$18,157,983	2%
Law Enforcement Aid	6,149,640	6,389,475	6,347,640	-1%
Health Reimbursement	3,265,147	3,288,551	3,507,959	7%
Social Services	3,637,792	4,503,591	4,707,764	5%
Mental Health/ Intellectual Disability	11,032,342	9,640,015	9,752,560	1%
Sheriff / Detention	7,667,223	7,859,658	7,800,860	-1%
Prisoner Expense Reimbursement	1,114,762	950,000	1,100,000	16%
Commuter Assistance	5,800,804	5,183,172	5,762,235	11%
Comprehensive Services Act	1,072,485	2,983,713	1,573,420	-47%
Other	15,153,594	14,285,534	14,692,326	3%
Total	\$71,790,714	\$72,877,877	\$73,402,747	1%

Highway Aid

The County receives Highway Aid as a result of Arlington's decision not to join the Commonwealth's secondary road system in 1932. The County assumed maintenance responsibilities for the secondary roads in Arlington and receives State highway aid for that function. These funds are derived primarily from the Commonwealth's collection of new car sales and gasoline taxes, and other vehicle-related fees and taxes. For the FY 2018 budget, highway aid is projected to increase two percent based on estimates for actual FY 2017 revenue.

Law Enforcement Aid

Law Enforcement Aid is provided to the County to partially fund salaries of law enforcement officers and to provide funds for their training in order to comply with the Code of Virginia Section 9.1-165. Arlington receives a percentage of law enforcement aid ("HB599") funding each year based on population, crime rates, and social service rates. For the FY 2018 budget, the County is projecting law enforcement aid at \$6.3 million.

Health Reimbursement

These funds are primarily from the Virginia Department of Health and allow Arlington to operate as one of two locally administered public health clinics in the Commonwealth. The County works with the community and regional organizations to prepare for public health emergencies, to control and prevent the spread of infectious diseases in the community, and to prevent disease and promote optimum health for at-risk populations. FY 2018 health reimbursement funds are expected to increase based on the addition of 2.2 Developmental Disability Specialists in the Department of Human Services.

Social Services

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

Mental Health / Intellectual Disability

The Commonwealth provides funding to support community-based mental health and support services, which includes residential services, case and care management services, individual therapy, specialized psychological testing, and family support and education.

Sheriff / Detention Center

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

Prisoner Expense Reimbursement

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

Commuter Assistance

Commuter Assistance funding provided by the State is used to support local programs and efforts such as ridesharing and telecommuting programs, transit friendly site planning, on-site transit ticket sales, transportation demand management planning, and Clean Air Act compliance. In FY 2018, funds are expected to increase 11 percent due to early notification of supplemental grant awards related to Congestion Mitigation and Air Quality (CMAQ) funds, which are entirely offset by an equal increase in expenses.

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. CSA revenue decreases due to a technical adjustment to bring the budget in line with actual reimbursements.

Other

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

REVENUE FROM THE FEDERAL GOVERNMENT

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

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	% Change '17 to '18
WIA / JTPA	\$828,286	\$854,800	\$854,800	-
HUD / HOME	224,411	698,075	733,251	5%
Health & Human Service	437,853	126,730	-	-100%
Mental Health	1,464,777	1,749,899	1,618,986	-7%
Social Services	10,283,403	8,020,765	8,834,619	10%
Substance Abuse	773,898	758,541	758,541	-
Other	3,023,011	2,246,510	2,370,636	6%
Total	\$17,035,639	\$14,455,320	\$15,170,833	5%

WIA / JTPA

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

HUD / HOME

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

Health & Human Services

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

Mental Health

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

Social Services

Social services revenue represents the largest single category of General Fund federal funds—accounting for approximately \$8.8 million—and is passed through the State's budget to Arlington County. Since some of the federal social service programs are 100 percent reimbursable, revenue will change with changes in caseloads. The increase in FY 2018 of federal social service funding is due to increases in the allocations for federally-funded programs.

Substance Abuse

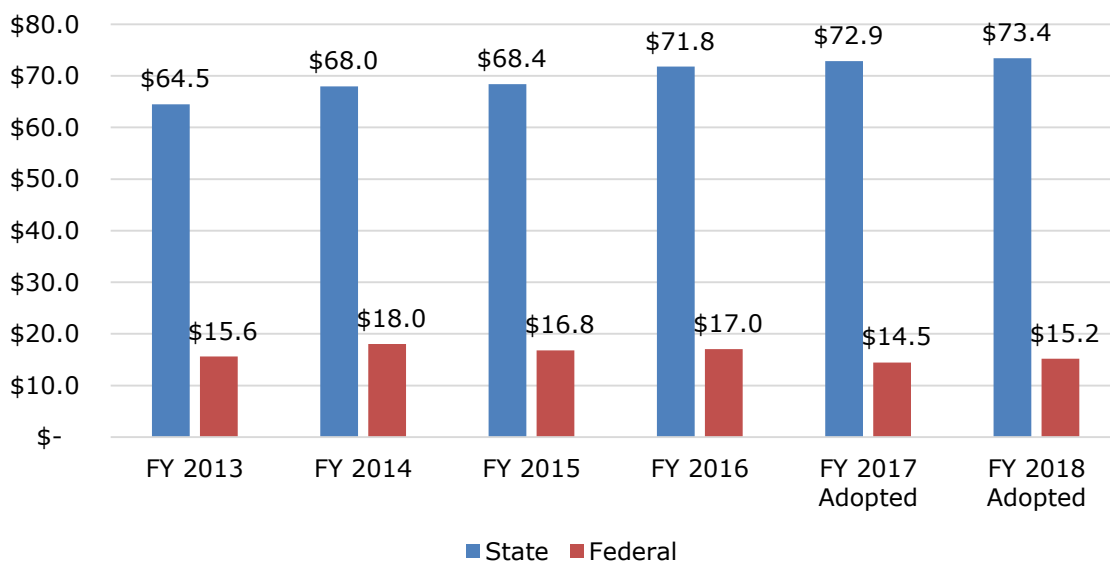
Federal substance abuse funds are used to prevent adverse social, legal, and medical conditions in individuals resulting from alcohol and drug dependency. Outpatient programs provide assessment, individual and group therapy, alcohol and drug education courses, relapse prevention services, psychological evaluations, urinalysis, and referral to community-based support groups. Residential

programs provide individuals with initial assessments, referrals to appropriate programs, support during and after treatment, and connecting to other community resources. In FY 2018, substance abuse funding is flat.

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. The six percent increase in “other” federal funding is driven primarily by increased OAA funding due to an adjustment in the Agency on Aging Plan (\$89,477).

State and Federal Government Revenue
(in millions)



MISCELLANEOUS REVENUE

These include revenue sources that do not fall under any other category and include one-time or pass through funds. Included in these payments are revenue from the sale of land and buildings. The “Other” category includes various revenue to the Department of Human Services for a lease agreement with Cherrydale Nursing Center, the Arlington Employment Center’s One Stop Comprehensive Services Team, premiums from bond sales, and loan repayments from Signature Theater.

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	% Change '17 to '18
Sale of Land and Buildings	\$840,667	\$15,000	\$15,000	-
Cable TV Administration	245,065	-	-	-
Affordable Housing Investment Fund	8,898,414	-	-	-
Gifts & Donations	2,912	5,000	5,000	-
Treasurer's Returned Checks	32,270	30,000	30,000	-
Other	7,099,048	1,446,088	1,184,950	-18%
Total	\$17,118,376	\$1,496,088	\$1,234,950	-17%

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 2018 budget includes \$31,526,938 in carryover funds, funded by a combination of additional revenue and/or expense savings identified from previous fiscal years.

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	% Change '17 to '18
Transfers	\$909,618	\$5,879,689	\$2,690,347	-54%
Prior Year Adjusted Balance	123,362,693	24,044,470	31,526,938	31%
Total	\$124,272,311	\$29,924,159	\$34,217,285	14%

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 2016, 2017 (adopted), and 2018 (adopted).

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	% Change '17 to '18
General Fund Revenues				
Real Estate Tax	\$675,717,874	\$687,171,555	\$715,037,910	4%
Personal Property Tax	111,768,491	112,052,147	115,452,147	3%
BPOL Tax	60,181,386	57,020,000	63,088,073	11%
Local Sales Tax	39,683,462	40,200,000	42,000,000	4%
Recordation Tax	6,049,809	5,000,000	5,300,000	6%
Transient Occupancy Tax	24,106,373	25,000,000	25,450,000	2%
Cigarette Tax	2,412,224	2,500,000	2,250,000	-10%
Meals Tax	37,332,584	38,500,000	39,900,000	4%
Utility Tax	11,459,470	11,950,000	12,652,000	6%
Communications Tax	7,314,146	7,500,000	7,100,000	-5%
Other Taxes	10,459,939	10,125,000	10,780,000	6%
Total Local Taxes	986,485,758	997,018,702	1,039,010,130	4%
Licenses, Permits & Fees	9,846,558	10,217,950	10,766,100	5%
Fines, Interest, Rents	17,695,726	15,310,887	19,870,206	30%
Charges for Services	54,490,980	56,404,254	59,039,761	5%
Commonwealth	71,790,714	72,877,877	73,402,747	1%
Federal Government	17,035,639	14,455,320	15,170,833	5%
Miscellaneous Revenue	17,118,376	1,496,088	1,234,950	-17%
Transfer	909,618	5,879,689	2,690,347	-54%
Total Non-tax Revenue	188,887,611	176,642,065	182,174,944	3%
TOTAL (excluding prior year balance)	1,175,373,369	1,173,660,767	1,221,185,074	4%
Prior Year Adjusted Balance	123,362,693	24,044,470	31,526,938	31%
Total (including Prior Year Balance)	\$1,298,736,062	\$1,197,705,237	\$1,252,712,012	5%

TRAVEL AND TOURISM PROMOTION FUND (Fund 202)

Arlington County’s enabling legislation to levy an additional Transient Occupancy Tax add-on (0.25%) to support this fund was reinstated by the Virginia General Assembly for the FY 2017 budget year. Funds are used to market and promote tourism in Arlington County.

The FY 2017 budget is revised to reflect the budgetary adjustment approved by the County Board after budget adoption to transfer Arlington Convention and Visitor Service (ACVS) expenses to the Travel and Tourism Promotion Fund (202).

	FY 2016 Actual	FY 2017 Revised	FY 2018 Adopted	% Change '17 to '18
Transient Occupancy Tax	-	\$1,250,000	\$1,272,500	2%
Transfer In	-	626,148	246,700	-61%
Total	-	\$1,876,148	\$1,519,200	-19%

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 2017 real estate tax rate is \$0.045 for each \$100 of assessed value, no change from the CY 2016 rate.
- ↓ BID expenditures and revenues decrease by four percent due to lower assessments and the reclassification of several properties to apartment use. The Ballston BID does not include apartments.

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	% Change '17 to '18
Service District Revenue	\$1,538,692	\$1,610,085	\$1,539,333	-4%

ROSSLYN SPECIAL ASSESSMENT DISTRICT FUND (Fund 204)

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

- The CY 2017 real estate tax rate is \$0.078 for each \$100 of assessed value, no change from the CY 2016 rate.
- ↑ BID expenditures and revenues increase by six percent due to higher assessments.

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	% Change '17 to '18
Service District Revenue	\$3,494,278	\$3,614,586	\$3,813,445	6%

CRYSTAL CITY SPECIAL ASSESSMENT DISTRICT FUND (Fund 205)

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

- The CY 2017 real estate tax rate is \$0.043 for each \$100 of assessed value, no change from the CY 2016 tax rate.
- ↑ BID expenditures and revenues increase by four percent due to higher assessments.

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	% Change '17 to '18
Service District Revenue	\$2,528,683	\$2,588,141	\$2,681,991	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 2018 revenue is expected to increase less than one percent.

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	% Change '17 to '18
CDBG Revenues	\$1,467,802	\$1,219,919	\$1,221,085	-

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 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	% Change '17 to '18
Housing Assistance	\$15,916,562	\$15,859,708	\$16,865,568	6%
Administrative Fees	1,434,479	1,395,407	1,544,140	11%
Interest	9,682	-	-	-
HOPWA Grant	50,303	52,600	64,361	22%
Shelter Plus Care	279,624	339,734	329,818	-3%
Miscellaneous	19,100	40,900	40,900	-
Use of Fund Balance	(218,773)	-	-	-
Total	\$17,490,977	\$17,688,349	\$18,844,787	7%

GENERAL CAPITAL PROJECTS FUND (Fund 313)

The General Capital Projects Fund accounts for the capital projects for general government functions, which are financed under the County's Pay-As-You-Go (PAYG) Capital Program. The program areas include local parks and recreation, transportation, community conservation, government facilities, technology, and regional contributions. In the FY 2018 budget, the County's ongoing funding for PAYG capital projects is \$6.9 million and one-time funding is \$6.7 million.

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	% Change '17 to '18
Charges for Services	\$1,527,781	-	-	-
Miscellaneous Revenue	1,928,682	-	-	-
Cable TV	1,106,641	-	-	-
Falls Church Reimbursement	271	-	-	-
State Grant - Misc.	7,787,831	-	-	-
Federal Revenue - Misc.	10,578	-	-	-
Proceeds for Lease Purchase	5,418,570	-	-	-
Transfer In	19,890,523	\$11,615,946	\$13,570,178	17%
Total	\$37,670,877	\$11,615,946	\$13,570,178	17%

STORMWATER FUND (Fund 321)

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

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

This \$0.013 tax is included in the semi-annual real estate bills and, when combined with the CY 2017 base real estate rate of \$0.993, brings the total blended real estate rate to \$1.006 per \$100 of assessed real property value. The anticipated \$10.2 million in FY 2018 revenue will help ensure the future sustainability of the County's aging stormwater infrastructure and compliance with federal and State stormwater management requirements.

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	% Change '17 to '18
Sanitary District Tax	\$9,013,936	\$9,351,470	\$9,609,660	3%
Fines	9,829	-	-	-
Sediment/Erosion Control	129,980	450,000	550,000	22%
Misc. State & Federal Grants	31,295	-	-	-
Total	\$9,185,040	\$9,801,470	\$10,159,660	4%

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 2018 budget, revenue for the transportation capital fund is projected at \$38.3 million, with the tax rate remaining at \$0.125 and commercial property assessments increasing slightly.

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	% Change '17 to '18
Commercial Real Estate Tax	\$24,423,284	\$24,783,311	\$26,423,698	7%
Developer Contributions	777,356	-	-	-
NVTA Local Share	11,796,879	11,814,441	11,900,000	1%
NVTA Regional Share	978,701	-	-	-
State Aid	7,238,834	-	-	-
State Transportation Grants	1,292,557	-	-	-
Miscellaneous	845,417	-	-	-
Total	\$47,353,028	\$36,597,752	\$38,323,698	5%

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 CY 2017 base real estate tax rate is \$0.993 for each \$100 of assessed property value. The FY 2018 budget adjusts the increment of the tax allocated to the TIF from 33 percent to 30 percent of the projected tax revenue generated from the incremental assessment growth between January

2011 and January 2017 in the Crystal City TIF area at the CY 2017 tax rate. Total assessed value in the Crystal City TIF district increased 5.6 percent from CY 2016 to CY 2017.

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	% Change '17 to '18
Real Estate	\$3,980,241	\$4,812,420	\$6,304,880	31%
State Aid NVTC	537	-	-	-
Federal Funds Match	215,446	-	-	-
Total	\$4,196,224	\$4,812,420	\$6,304,880	31%

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. The County Board has allocated 25 percent of the incremental tax revenue above the base year be deposited into the Columbia Pike TIF Fund.

For FY 2018 the County Board revised the baseline calendar year from CY 2014 to CY 2018. In FY 2018 no new funding will be directed to the district; however, existing funding balances will remain in the fund and future real estate tax revenue over the CY 2018 base year will be allocated to the fund in the future.

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	% Change '17 to '18
Real Estate Tax Total	\$308,369	\$952,180	\$0	-100%

UTILITIES FUND (Fund 503)

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

Water/sewer service charges are the largest source of revenue for the Utilities Fund and are derived from quarterly utility bills paid by residents and monthly or quarterly bills paid by commercial establishments. The water/sewer rate increases from \$13.27 per thousand gallons to \$13.62 per thousand gallons for FY 2018. This corresponds to an estimated annual residential cost of \$953.40, assuming 70,000 gallons of water consumption.

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

In the FY 2018 adopted budget, Utilities Fund revenues are projected to total \$101.8 million.

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	% Change '17 to '18
Interest	\$135,520	\$50,000	\$50,000	-
Hazardous Household Material Fee	7,700	12,500	10,000	-20%
Utility Marking Fee	182,094	210,000	195,000	-7%
Water Sewer Service	93,056,953	93,726,068	96,134,571	3%
Water Service Connection Fees	1,282,297	1,297,000	1,265,000	-2%
Sewage Treatment	3,781,654	4,241,469	3,930,200	-7%
Flow Test Fees	15,800	14,000	14,500	4%
Miscellaneous Revenue	248,035	232,240	240,140	3%
Total	\$98,710,053	\$99,783,277	\$101,839,411	2%

UTILITIES CAPITAL PROJECTS FUND (Fund 519)

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

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	% Change '17 to '18
Interest	\$328,867	\$100,000	\$100,000	-
Water / Sewer Hook-up	5,474,991	5,000,000	5,000,000	-
Sewage Treatment Charges	60,110	1,371,000	555,900	-59%
Miscellaneous	31,572	-	-	-
Transfer In	13,525,850	11,810,500	13,770,840	17%
Total	\$19,421,390	\$18,281,500	\$19,426,740	6%

BALLSTON GARAGE (Funds 540 & 548)

Revenues received from the Ballston Garage Fund are used to offset costs of operating the garage. Interest accrues from earnings on the fund balance. Parking revenues are payments by the users of

the public parking facility, which are collected by the County's contract operator. In FY 2007, the eighth level of the parking garage was completed in part to support the Kettler Capitals Iceplex. Revenue from the operation of the lower seven levels of the parking garage is posted to a separate fund from revenue from the operation of eighth floor. However, for the purposes of the table below, the revenues from the two funds are combined.

In May 2012, the County raised parking rates at the garage in order to make capital improvements and to pay down principal on the outstanding bonds. The approved pay structure keeps the \$1 rate for the first three hours of parking and increases the graduated hourly rates over three hours anywhere from \$0.50 to \$1.00. The new graduated hourly rate also applies on the weekends. The five-day monthly rate is \$105 and the maximum daily rate is \$10.

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	% Change '17 to '18
Interest	\$4,431	\$5,000	\$12,000	140%
Parking Revenue	4,245,760	3,826,249	3,485,371	-9%
Miscellaneous	123,146	-	-	-
Total	\$4,373,337	\$3,831,249	\$3,497,371	-9%

CPHD DEVELOPMENT FUND (Fund 570)

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

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	% Change '17 to '18
Building Permits	\$8,039,077	\$8,541,000	\$8,541,000	-
Electrical Permits	2,207,204	1,811,151	1,811,151	-
Plumbing Permits	1,375,746	1,325,000	1,325,000	-
Mechanical Permits	940,069	750,000	750,000	-
Occupancy Permits	585,355	635,000	635,000	-
Elevator Certificate Fees	821,164	850,000	850,000	-
Plan Review - Walk Throughs	786,853	738,000	738,000	-
Other Revenue	340,328	159,345	188,797	18%
Total	\$15,095,796	\$14,809,496	\$14,838,948	-

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 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	% Change '17 to '18
Sales of Surplus Equipment	\$688,564	\$250,000	\$250,000	-
Services from Other Agencies	20,365,432	17,022,712	17,146,417	1%
Miscellaneous Revenue	2,312,039	441,000	451,000	2%
Transfer In	100,624	-	185,835	-
Total	\$23,466,659	\$17,713,712	\$18,033,252	2%

PRINTING FUND (Fund 611)

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

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	% Change '17 to '18
Services to Agencies	\$2,364,659	\$1,902,106	\$2,237,588	18%
Transfer In	231,484	241,769	249,600	3%
Total	\$2,596,143	\$2,143,875	\$2,487,188	16%

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

The base real estate tax rate is increased \$0.015 from \$0.978 to \$0.993 per \$100 of assessed value. At the total tax rate of \$1.006 per \$100 of assessed value, which includes the base rate of \$0.993 plus the \$0.013 sanitary district tax rate for stormwater management, the real estate tax bill for the average residential home will increase \$228, or 3.8 percent, in calendar year 2017. The average assessment for a single-family home increased 2.3 percent, from \$603,500 in CY 2016 to \$617,200 in CY 2017.

REAL ESTATE TAX PAYMENT Average Single Family Home

Calendar Year	Average Assessed Value	Tax Rate*	Tax Payment	Tax Payment Increase
2008	\$530,800	\$0.848	\$4,501	\$104
2009	\$520,100	\$0.875	\$4,551	\$50
2010	\$503,200	\$0.958	\$4,821	\$270
2011	\$510,200	\$0.958	\$4,888	\$67
2012	\$519,400	\$0.971	\$5,043	\$155
2013	\$524,700	\$1.006	\$5,278	\$235
2014	\$552,700	\$0.996	\$5,505	\$227
2015	\$587,100	\$0.996	\$5,848	\$343
2016	\$603,500	\$0.991	\$5,981	\$133
2017	\$617,200	\$1.006	\$6,209	\$228

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

Personal Property Tax

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

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

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

Calendar Year	Average Assessed Value per Car	Tax Rate	Tax Payment For 2 Cars
2008	\$7,905	\$5.00	\$791
2009	\$7,218	\$5.00	\$722
2010	\$7,264	\$5.00	\$726
2011	\$7,409	\$5.00	\$741
2012	\$8,421	\$5.00	\$842
2013	\$8,842	\$5.00	\$884
2014	\$9,284	\$5.00	\$928
2015	\$9,399	\$5.00	\$940
2016	\$9,493	\$5.00	\$949
2017	\$9,682	\$5.00	\$968

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

Refuse Collection and Disposal Fees

The annual residential charge for refuse and recycling increases from \$307.28 to \$314.16. This rate achieves the County’s objective of 100 percent recovery of household refuse collection, disposal and recycling costs, leaf collection costs and overtime costs associated with brush and metal collection.

Fiscal Year	Refuse/ Recycling Fee
2009	\$306.56
2010	\$325.68
2011	\$344.24
2012	\$325.72
2013	\$293.92
2014	\$293.76
2015*	\$271.04
2016	\$271.04
2017	\$307.28
2018	\$314.16

*Reflects revised rate adopted in July 2014.

Water/Sewer Service Fees

As costs for water and sanitary sewer projects have risen, additional funding is required to sustain the self-supporting Utilities Fund. The FY 2018 water/sewer rate increased to \$13.62 per thousand gallons.

Fiscal Year	Water/Sewer Service Rate*	Average Annual Residential Cost
2009	\$10.54	\$737.80
2010	\$11.20	\$784.00
2011	\$11.74	\$821.80
2012	\$12.19	\$853.30
2013	\$12.61	\$882.70
2014	\$12.61	\$882.70
2015	\$13.04	\$912.80
2016	\$13.27	\$928.90
2017	\$13.27	\$928.90
2018	\$13.62	\$953.40

*Per thousand gallons; average usage equals 70,000 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 2014 through CY 2017. Due primarily to the real estate assessment increase, the average tax and fee burden on County households is expected to increase 3% over CY 2016.

	CY 2014	CY 2015	CY 2016	CY 2017	% Change '16 to '17
Real Estate Tax (includes sanitary district tax)	\$5,505	\$5,848	\$5,981	\$6,209	4%
Personal Property (taxpayer share only)*	918	908	950	968	2%
Annual Decal Fee*	66	66	66	66	-
Refuse Fee**	271	271	307	314	2%
Water / Sewer Service**	913	929	929	953	3%
Residential Utility Tax**	72	72	72	72	-
Total	\$7,745	\$8,094	\$8,305	\$8,582	3%

* Assumes two conventional vehicles per household, the approximate average number of vehicles owned per Arlington household. The personal property tax figures reflect the PPTRA subsidy for personal property tax relief. For CY 2017, 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 70 thousand gallons of water consumption. Residential utility tax assumptions are based on the ceiling tax rates.

The following chart compares the estimated major residential taxes and fees for the Northern Virginia jurisdictions for the average household using Calendar Year 2017 rates and assessments.

**Calendar Year 2017 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	\$617,200	\$528,421	\$533,168	\$657,200	\$490,224	\$345,600	\$454,700
Estimated Taxes							
Real Estate ¹	\$6,209	\$5,971	\$6,025	\$8,741	\$5,201	\$4,170	\$5,115
Personal Property ²	968	968	884	968	800	716	814
Residential Consumer Utility ³	72	72	96	120	54	72	65
Subtotal	\$7,249	\$7,011	\$7,005	\$9,829	\$6,055	\$4,958	\$5,994
Estimated Fees							
Water/Sewer ⁴	\$953	\$1,004	\$794	\$1,029	\$736	\$874	\$730
Solid-Waste/Recycling ⁵	314	363	345	n/a	n/a	411	341
Decal Fee ²	66	66	66	66	66	48	50
TOTAL	\$8,583	\$8,444	\$8,210	\$10,924	\$6,857	\$6,291	\$7,115
Amount more (less) than Arlington		(\$139)	(\$373)	\$2,341	(\$1,725)	(\$2,291)	(\$1,467)
Percent more or less than Arlington		-1.6%	-4.3%	27.3%	-20.1%	-26.7%	-17.1%

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

² Estimate based upon 2.0 cars per household, and assumes the same average vehicle value of \$9,682. However, given that Arlington and Loudoun uses a lower assessment, the actual average car value for the other jurisdictions may be higher. Taxes do not reflect the State's fixed block grant to localities for vehicle tax relief and the adopted method of distribution.

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

⁴ Assumes average single family residence uses 70,000 gallons of water per year. Estimates are based on either the proposed or adopted FY 2018 rates.

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

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

	TAX YEAR 2016			TAX YEAR 2017			CHANGE FROM 2016 TO 2017			PERCENT CHANGE		
	Tax Rate	Average Assessed Value	Estimated Tax Payment	Tax Rate	Average Assessed Value	Estimated Tax Payment	Change in Tax Rate	Change in Average Assessed Value	Change in Tax Payment	Change in Tax Rate	Change in Average Assessed Value	Change in Tax Payment
Arlington ³	\$0.991	\$603,500	\$5,981	\$1.006	\$617,200	\$6,209	\$0.015	\$13,700	\$228	1.5%	2.3%	3.8%
Alexandria	\$1.073	\$521,227	\$5,593	\$1.130	\$528,421	\$5,971	\$0.057	\$7,194	\$378	5.3%	1.4%	6.8%
City of Fairfax ³	\$1.062	\$472,742	\$5,021	\$1.061	\$490,224	\$5,201	(\$0.001)	\$17,482	\$180	-0.1%	3.7%	3.6%
City of Falls Church ⁴	\$1.315	\$647,800	\$8,519	\$1.330	\$657,200	\$8,741	\$0.015	\$9,400	\$222	1.1%	1.5%	2.6%
Fairfax County ⁵	\$1.159	\$527,648	\$6,113	\$1.161	\$533,168	\$6,190	\$0.002	\$5,520	\$77	0.2%	1.0%	1.3%
Loudoun County	\$1.145	\$434,801	\$4,978	\$1.125	\$454,700	\$5,115	(\$0.020)	\$19,899	\$137	-1.7%	4.6%	2.8%
Prince William Co. ⁶	\$1.195	\$338,587	\$4,046	\$1.207	\$345,600	\$4,170	\$0.012	\$7,013	\$124	1.0%	2.1%	3.1%

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

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

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

⁴ City of Falls Church uses the median home value.

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

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

CALENDAR YEAR 2017 SELECTED BUSINESS, PROFESSIONAL, AND OCCUPATIONAL LICENSE TAX RATES*

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

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

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

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

CALENDAR YEAR 2017 TAX RATES IN NORTHERN VIRGINIA JURISDICTIONS

Tax	Arlington County	City of Alexandria	City of Falls Church	City of Fairfax	Fairfax County	Loudoun County	Pr. William County
Real Estate Tax Rate (base)	\$0.993	\$1.130	\$1.330	\$1.038	\$1.130	\$1.125	\$1.125
Additional Real Estate Tax Rates (all properties)	\$0.013	-	-	\$0.023	\$0.031	-	\$0.0817
Special Districts Add-on Tax Rate	\$0.043 - \$0.078	-	-	\$0.060	\$0.02-\$0.21	\$0.18-\$0.20	\$0.02 - \$0.165
Commercial Real Estate Add-on Tax Rate	\$0.125	-	-	\$0.095	\$0.125	-	-
Personal Property							
Vehicle Rate	\$5.00	\$5.00	\$5.00	\$4.13	\$4.57	\$4.20	\$3.70
Effective Vehicle Rate	\$4.50	\$4.25	\$5.00	\$4.13	\$4.57	\$3.78	\$3.70
Business Rate	\$5.00	\$4.75	\$5.00	\$4.13	\$4.57	\$4.20	\$3.70
Newly Registered Vehicle Tax (state)	4.05%	4.05%	4.05%	4.05%	4.05%	4.05%	4.05%
Car Rental Tax							
State	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Local	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Motor Fuel Tax							
Gasoline	5.1%	5.1%	5.1%	5.1%	5.1%	5.1%	5.1%
Diesel	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Distributor Sales	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%
Sales Tax							
State (see note)	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Local	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Meals Tax	4.0%	4.0%	4.0%	4.0%	-	-	-
Transient Occupancy Tax							
State	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Local	5.25%	6.5% plus \$1.00 per night/room	6.0%	4.0%	4.0%	5.0%	5.0%
BPOL							
Business Services	\$0.35	\$0.35	\$0.36	\$0.27	\$0.19	\$0.17	\$0.21
Professionals	\$0.36	\$0.58	\$0.52	\$0.40	\$0.31	\$0.33	\$0.33
Contractors	\$0.16	\$0.16	\$0.16	\$0.16	\$0.11	\$0.13	\$0.13
Retail	\$0.20	\$0.20	\$0.19	\$0.20	\$0.17	\$0.17	\$0.17
Repair Services	\$0.35	\$0.35	\$0.36	\$0.27	\$0.19	\$0.16	\$0.21
Recordation Tax							
State (see note)	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25
Local (see note)	\$0.0833	\$0.0833	\$0.0833	\$0.0833	\$0.0833	\$0.0833	\$0.0833
Grantor's Tax							
State	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00
Local	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50
Bank Stock Tax							
State	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20
Local	\$0.80	\$0.80	\$0.80	\$0.80	\$0.80	\$0.80	\$0.80
Cigarette Tax, per 20 Cigarettes							
State (see note)	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30
Local	\$0.30	\$1.26	\$0.85	\$0.85	\$0.30	-	-
Utility Tax on Commercial Users							
Electricity	\$1.15 plus \$0.00649/kWh	\$1.18 plus \$0.005578/kWh	\$0.92 plus \$0.004807/kWh	\$1.72 plus \$0.010112/kWh max=\$75.00	\$1.15 plus \$0.00594/kWh max=\$1,000	\$0.92 per mo. + \$0.005393/kWh max=\$72.00	\$2.29 plus \$0.013487/kWh max=\$100/mo.
Gas	\$0.845 plus \$0.06522/CCF	\$1.42 plus \$0.050213/CCF	\$0.676 plus \$0.04098/CCF	\$1.27 plus \$0.05295/CCF max=\$75.00	\$0.845 plus \$0.04794/CCF max=\$300	\$0.676 per mo. + \$0.0304/CCF max=\$72.00	\$3.35 plus \$0.085/CCF max=\$100/mo.
Water	-	20% /1st \$150	8%	15% /1st \$500	-	-	-
Utility Tax on Residential Users							
Electricity	\$0.0 plus \$0.005115/kWh max=\$3.00 with first 400 kWh exempt	\$1.12 plus \$0.12075/kWh max=\$3.00	\$0.70 plus \$0.007535/kWh max=\$5.00	\$1.05 plus \$0.01136/kWh max=\$2.25	\$0.56 plus \$0.00605/kWh max=\$4.00	\$0.63 per mo. + \$0.06804/kWh max=\$2.70	\$1.40 plus \$0.01509/kWh max=\$3.00/mo.
Gas	\$0.0 plus \$0.045/CCF max = \$3.00 / first 20 CCF exempt	\$1.28 plus \$0.124444/CCF max=\$3.00	\$0.70 plus \$0.0039/CCF max=\$5.00	\$1.05 plus \$0.05709/CCF max=\$2.25	\$0.56 plus \$0.05259/CCF max=\$4.00	\$0.63 plus \$0.06485/CCF max=\$2.70	\$1.60 plus \$0.06/CCF max=\$3.00
Water	-	15% of monthly bill	10% /1st \$50	15% /1st \$15	-	-	-
Communications Sales Tax							
State	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Local	-	-	-	-	-	-	-
Wireless E-911 Tax							
State	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75

NOTES

ADDITIONAL REAL ESTATE TAX RATE: Arlington (\$0.013), Alexandria (\$0.005), Fairfax City (\$0.0225), and Fairfax County (\$0.0275) impose or dedicate a tax rate on all properties for stormwater management. Prince William County charges a flat fee for stormwater management ranging from \$18.56 per thousand square feet for a business to \$38.21 for a single family housing unit. As a part of the FY 2014 budget adoption, the City of Falls Church established a Stormwater Utility Fund; their Stormwater Fees are based on the square footage of impervious surface per parcel. In the FY 2017 adopted budget, that stormwater fee is \$18.34 per 200 square feet of impervious surface. Fairfax County imposes a county-wide levy for pest control (\$0.0010). Prince William imposes a near county-wide tax rate for mosquito and gypsy moth control (\$0.0025) and fire and rescue services (\$0.0691). Fairfax City's rate also includes \$0.0028 dedicated to a school tuition reserve.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

UTILITIES TAX: In FY 2008, Arlington imposed a residential utility tax rate on electricity and natural gas, the funds to be dedicated for environmental initiatives. The tax rate on electricity is \$0.00341 per kWh with the first 400 kWh excluded from taxation and the monthly tax bill not to exceed \$3.00. The tax rate on natural gas is \$0.03 per CCF with the first 20 CCF excluded from taxation and the monthly tax bill not to exceed \$3.00. Effective July 1, 2005, the commercial utility tax rates for electricity and natural gas were increased from \$.004989/kWh and \$.05017/CCF respectively. Beginning in January 2007, the State eliminated local authority to impose a utility tax on telephones instead imposing a 5% tax on the sale price of all services provided. This tax law change affected all other local jurisdictions except Arlington since the other jurisdictions imposed a tax on telephones prior to CY 2007.

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

SIX-YEAR REVENUE SUMMARY		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED

FUND: 001 GENERAL

REVENUE CATEG: LOCAL TAXES

101	REAL ESTATE TAX	603,766,303	638,468,630	662,526,538	684,254,232	694,406,555	724,572,910
105	REAL ESTATE PENALTY	800,264	1,309,028	649,693	504,034	615,000	615,000
106	REAL ESTATE INTEREST	174,676	150,535	100,012	105,263	150,000	150,000
	TAX REFUNDS - REAL ESTATE	(7,922,121)	(8,412,777)	(11,141,234)	(9,145,654)	(8,000,000)	(10,300,000)
	SUBTOTAL	596,819,122	631,515,416	652,135,009	675,717,874	687,171,555	715,037,910
121	PERSONAL PROPERTY TAX	76,034,044	79,678,815	78,142,438	81,323,816	81,000,000	84,400,000
	STATE REIMBURSEMENT	31,252,147	31,252,147	31,252,147	31,252,147	31,252,147	31,252,147
123	PERSONAL PROPERTY PENALTY	1,392,360	1,377,930	1,162,813	1,460,903	1,380,000	1,380,000
125	PERSONAL PROPERTY INTEREST	326,966	275,248	229,442	276,300	320,000	320,000
	TAX REFUNDS - PERSONAL PROP	(2,048,304)	(1,895,201)	(1,873,295)	(2,544,675)	(1,900,000)	(1,900,000)
	SUBTOTAL	106,957,213	110,688,939	108,913,545	111,768,491	112,052,147	115,452,147
131	BPOL TAX	63,435,966	63,931,225	60,971,619	62,049,916	59,500,000	65,318,073
133	BPOL TAX PENALTY	63,344	94,562	80,792	84,241	260,000	260,000
134	BPOL TAX INTEREST	239,015	458,152	251,727	356,128	260,000	260,000
	TAX REFUNDS - BPOL	(2,397,171)	(1,731,448)	(2,333,385)	(2,308,899)	(3,000,000)	(2,750,000)
	SUBTOTAL	61,341,154	62,752,491	58,970,753	60,181,386	57,020,000	63,088,073
140	CAR RENTAL GROSS RECEIPTS TAX	6,173,823	5,270,912	5,936,666	6,222,399	6,000,000	6,500,000
141	LOCAL SALES TAX	39,447,636	39,046,328	39,590,910	39,683,462	40,200,000	42,000,000
143	BANK STOCK TAX	2,910,052	3,285,489	3,122,563	3,340,501	3,200,000	3,350,000
144	RECORDATION TAX	6,974,187	5,318,784	5,298,206	6,049,809	5,000,000	5,300,000
145	CIGARETTE TAX	3,109,154	2,901,924	2,503,439	2,412,224	2,500,000	2,250,000
146	TRANSIENT TAX	22,270,626	20,784,241	23,343,314	24,106,373	25,000,000	25,450,000
147	UTILITY TAX	11,815,946	12,095,016	12,007,699	11,459,470	11,950,000	12,652,000
148	SHORT TERM RENTAL	47,895	50,698	51,292	64,907	50,000	60,000
149	MEALS TAX	34,707,200	34,951,030	36,508,911	37,332,584	38,500,000	39,900,000
151	WILLS AND ADMINISTRATION TAX	64,011	67,790	72,860	69,902	75,000	70,000
152	CONSUMPTION TAX	800,128	807,733	801,849	762,229	800,000	800,000
153	COMMUNICATION TAX	7,784,666	7,501,814	7,537,511	7,314,146	7,500,000	7,100,000
	SUBTOTAL	136,105,324	132,081,759	136,775,220	138,818,006	140,775,000	145,432,000
	TOTAL LOCAL TAXES	901,222,813	937,038,605	956,794,527	986,485,758	997,018,702	1,039,010,130

REVENUE CATEG: LICENSES, PERMITS, & FEES

215	CONCEALED WEAPONS	43,159	29,653	21,258	35,544	20,000	20,000
219	USE PERMITS	93,955	85,951	147,745	122,784	120,000	120,000
220	RIGHT OF WAY FEES	861,527	1,026,234	977,014	616,292	975,000	1,200,000
221	HIGHWAY PERMITS	1,100,743	2,172,497	1,854,422	1,239,067	1,498,000	1,523,000
222	BUILDING PERMITS	(2,854)	746	-	1,302	-	-
240	MOTOR VEHICLE LICENSE TAGS	4,971,835	4,981,832	4,982,387	4,934,901	5,000,000	5,000,000
241	LICENSE PLATE PENALTY FEES	284,307	297,050	253,224	268,015	250,000	250,000
243	SITE PLAN FEES	1,114,585	1,235,474	1,075,227	819,817	1,173,000	1,173,000
244	TRANSFER FEES	5,287	4,802	4,729	4,909	5,000	5,000
245	ZONING ADVERTISING	93,157	74,354	46,161	81,478	55,000	55,000
259	MIS LICENSES, PERMITS & FEES	1,936,436	2,488,251	1,869,036	1,722,449	1,121,950	1,420,100
	TOTAL REV CATEG	10,502,137	12,396,844	11,231,203	9,846,558	10,217,950	10,766,100

SIX-YEAR REVENUE SUMMARY		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
REVENUE CATEG: FINES							
301	FINES	2,278,061	2,919,379	2,845,654	2,703,140	3,225,888	3,064,000
302	PARKING TICKETS	6,088,693	5,077,757	5,020,197	4,274,212	5,000,000	4,000,000
305	CIVIL PENALTIES	101,499	116,727	75,156	81,788	91,860	78,700
	TOTAL REV CATEG	8,468,253	8,113,863	7,941,007	7,059,140	8,317,748	7,142,700
REVENUE CATEG: INTEREST, RENTS & SURPLUS SALES							
311	INTEREST ON GENERAL FUND	(1,014,489)	2,182,979	2,640,949	4,480,448	2,200,000	5,500,000
312	INTEREST ON BOND FUNDS	110,676	449,535	284,891	1,494,007	150,000	1,852,740
320	COURTHOUSE PLAZA	3,394,743	2,568,952	3,451,928	2,763,149	3,000,000	3,000,000
321	RENTALS & SALES OF SURPLUS	312,167	296,549	288,295	433,308	292,030	337,200
322	PAID PARKING	851,223	891,198	935,774	1,086,510	1,015,000	1,200,160
335	DES LEASE AGREEMENTS	344,215	383,500	350,956	379,164	336,109	837,406
	TOTAL REV CATEG	3,998,535	6,772,713	7,952,793	10,636,586	6,993,139	12,727,506
REVENUE CATEG: CHARGES FOR SERVICES							
400	INMATE MEDICAL COSTS	24,065	22,649	23,066	22,485	9,000	9,000
401	COURT COSTS	581,075	339,379	348,525	444,999	350,000	400,000
402	COMMONWEALTH'S ATTORNEY FEES	11,232	11,825	11,855	10,312	12,000	10,500
403	A S A P ENTRANCE FEES	480,879	483,681	468,908	424,592	422,386	374,373
404	IMPOUNDED VEHICLES STORAGE FEE	29,584	16,900	14,508	11,593	20,000	15,000
405	FALLS CHURCH REIMBURSEMENT	3,240,561	4,017,472	4,062,322	4,158,476	4,016,768	4,274,432
406	AMBULANCE SERVICE FEES	3,302,338	3,202,726	3,103,845	2,863,686	3,850,000	4,000,000
407	JAIL SERVICE CHARGES	16,505	12,195	9,386	4,386	6,500	6,250
408	DOG LICENSE FEES	59,250	59,664	65,270	65,179	60,000	70,000
409	SIDEWALK FRONTAGE ASSESSMENTS	59,329	50,820	56,497	51,293	55,000	55,000
410	PARKING METER CHARGES	7,885,752	7,450,797	7,604,837	8,511,265	8,785,000	9,160,057
411	ENGINEERING SERVICES CHARGES	1,652,086	1,727,296	1,488,723	1,599,070	1,011,126	1,075,000
412	REFUSE/RECYCLING FEES	9,697,424	9,707,996	8,963,785	8,985,066	10,201,696	10,430,112
413	MULCH FEES	143,873	135,071	144,674	156,432	144,000	216,000
414	RECYCLED MATERIALS SALES	251,070	109,612	82,891	32,119	50,000	40,000
415	MENTAL HEALTH CLINIC CHARGES	1,404,140	1,717,611	2,256,223	2,474,982	2,327,259	2,403,259
416	DRUG & ALCOHOL PROG. PAYMENTS	35,012	46,204	47,429	46,083	44,000	49,000
417	MADISON CENTER CHARGES	194,106	221,920	162,660	140,424	202,000	180,000
420	RECREATION INSTRUCTION SRVCS.	3,862,091	4,277,872	4,227,963	3,609,383	3,642,076	3,708,911
421	SUPPLEMENTAL RECREATION FEES	5,208,345	5,986,055	5,856,861	6,387,429	6,144,268	6,629,122
422	LIBRARY FEES & FINES	513,046	533,965	514,521	472,631	515,000	455,000
423	OLDER AMERICANS ACT PROGS.	27,204	23,843	19,529	19,252	20,513	20,513
424	GROUP HOME CHARGES ARGUS	6,736	1,492	1,148	2,520	1,750	1,750
425	FEE REDUCTIONS	-	(170,924)	(175,822)	(694,283)	(150,619)	(150,619)
426	APPLIANCE PICK UP FEE	25,270	36,944	23,220	19,320	25,000	25,000
430	INDIRECT ADMIN CHARGES	3,890,258	3,742,931	4,136,600	4,201,799	4,054,299	4,338,162
431	HEALTH SERVICES FEES	2,166	1,598	204	12	2,500	2,500
443	WIRELESS E-911 SURCHARGE	1,132,804	837,036	858,631	876,464	924,370	924,370
445	GIS PROGRAM REVENUES	40,630	40,280	35,136	4,991	40,000	40,000
447	SERVICES TO OUTSIDE AGENCIES	144,171	109,675	168,042	161,554	135,000	145,000
449	MISC SERVICE CHARGES	1,867,214	2,432,706	2,323,985	2,673,520	2,306,723	2,465,345
450	ARLINGTON TRANSIT / COMMUTER STORE	4,229,926	4,368,069	4,674,527	5,787,294	6,261,490	6,642,252
453	COURT HOUSE SECUR.-COURT FEE	572,066	543,521	517,595	413,434	520,000	520,000
455	CHESAPEAKE BAY FEE	164,460	224,163	198,570	221,655	90,000	160,000

SIX-YEAR REVENUE SUMMARY		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
722	U S MARSHAL PRISONERS	127,382	108,705	45,379	8,790	66,600	8,500
724	FBI REIMBURSEMENT	202,875	250,205	449,089	118,709	-	-
725	OLDER AMERICANS ACT	610,493	510,672	331,379	588,815	587,698	677,175
730	HIDTA GRANT	195,754	180,826	304,704	59,793	-	-
741	FEDERAL HEALTH REIMB	61,080	111,305	60,000	50,000	50,000	45,000
742	HEALTH & HUMAN SERVICE	532,419	498,460	402,632	437,853	126,730	-
745	MENTAL HEALTH / M. R.	1,077,756	2,014,725	1,510,259	1,464,777	1,749,899	1,618,986
746	SUBSTANCE ABUSE	791,357	651,886	750,303	773,898	758,541	758,541
747	SOCIAL SERVICES	8,022,625	8,741,265	9,120,423	10,283,403	8,020,765	8,834,619
748	WIC PROGRAM FUNDS	601,255	667,976	770,592	678,981	687,426	687,426
749	MISC FEDERAL GRANTS	1,177,715	1,349,817	1,669,708	1,030,137	482,758	539,051
752	FEDERAL EMERGENCY MGMT GRANTS	523,823	525,621	425,835	487,786	372,028	413,484
	TOTAL REV CATEG	15,595,756	18,015,289	16,786,474	17,035,639	14,455,320	15,170,833
REVENUE CATEG: NON-REVENUE RECEIPTS							
805	OTHER	8,394,143	2,274,572	3,179,898	(105,522)	-	-
806	BOND PREMIUM	-	-	-	5,278,090	-	-
847	TREASURERS CASH OVER & SHORT	(66)	(213)	(657)	868	-	-
848	TREASURER'S RETURNED CHECKS	37,899	35,467	37,915	32,270	30,000	30,000
	TOTAL REV CATEG	8,431,976	2,309,826	3,217,156	5,205,706	30,000	30,000
REVENUE CATEG: TRANSFERS IN							
900	TRANSFER IN FROM OTHER FUNDS	988,128	130,000	206,726	205,589	208,128	210,347
913	TRANSFER IN FROM 313	-	-	-	400,000	-	-
981	TRANSFERS IN FROM OTHER FUNDS	-	25,363	28,527	122,416	5,591,561	2,400,000
987	TRANSFERS IN FROM FUND 887	140,846	-	-	-	-	-
999	TRANSFERS IN FROM FUND 799	331,126	398,855	784,268	181,613	80,000	80,000
	TOTAL REV CATEG	1,460,100	554,218	1,019,521	909,618	5,879,689	2,690,347
TOTAL GENERAL FUND REVENUES		1,090,355,677	1,134,899,916	1,140,244,698	1,175,373,369	1,173,660,767	1,221,185,074
860	FUND BALANCE ADJ -PREV YEAR	129,373,675	124,845,794	155,468,577	123,362,693	24,044,470	31,526,938
TOTAL GENERAL FUND WITH FUND BALANCE		1,219,729,352	1,259,745,710	1,295,713,275	1,298,736,062	1,197,705,237	1,252,712,012
FUND: 202 TRAVEL & TOURISM PROMOTION							
146	TRANSIENT OCCUPANCY	-	-	-	-	-	1,272,500
980	TRANSFER FROM GENERAL FUND	-	-	-	-	-	246,700
	TOTAL FUND	-	-	-	-	-	1,519,200
FUND: 203 BALLSTON SPECIAL							
ASSESSMENT DISTRICT							
101	REAL ESTATE TAX	1,472,863	1,494,123	1,540,629	1,538,056	1,610,085	1,539,333
311	INTEREST EARNINGS	488	611	296	636	-	-
	TOTAL FUND	1,473,351	1,494,734	1,540,925	1,538,692	1,610,085	1,539,333
FUND: 204 ROSSLYN SPECIAL							
ASSESSMENT DISTRICT							
101	REAL ESTATE CURRENT TAXES	3,491,943	3,523,214	3,581,809	3,492,809	3,614,586	3,813,445
311	INTEREST EARNINGS	1,592	864	1,382	1,469	-	-

SIX-YEAR REVENUE SUMMARY		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
509	MISCELLANEOUS	30,281	-	-	-	-	-
	TOTAL FUND	3,523,816	3,524,078	3,583,191	3,494,278	3,614,586	3,813,445
FUND: 205 CRYSTAL CITY SPECIAL							
ASSESSMENT DISTRICT							
101	REAL ESTATE CURRENT TAXES	2,531,034	2,522,688	2,550,186	2,528,049	2,588,141	2,681,991
311	INTEREST EARNINGS	730	474	624	634	-	-
	TOTAL FUND	2,531,764	2,523,162	2,550,810	2,528,683	2,588,141	2,681,991
FUND: 206 COMMUNITY DEVELOPMENT							
311	INTEREST EARNINGS	69	1	-	-	-	-
509	MISCELLANEOUS	500,000	-	-	-	-	-
718	FEDERAL AID - CDBG	3,970,870	2,773,078	1,152,831	1,426,365	1,166,896	1,166,896
719	FEDERAL RENTAL REHAB	21,297	21,297	32,955	41,437	53,023	54,189
	TOTAL FUND	4,492,236	2,794,376	1,185,786	1,467,802	1,219,919	1,221,085
FUND: 208 SECTION 8 HOUSING							
311	INTEREST	-	5,990	6,152	9,682	-	-
509	MISCELLANEOUS REVENUES	25,429	16,445	35,235	19,100	40,900	40,900
727	SECTION 8 HOUSING	16,096,216	16,796,091	14,846,764	17,351,041	17,255,115	18,409,708
728	HCV RESERVE	-	-	-	(218,773)	-	-
749	MISC FEDERAL REVENUE	326,256	320,885	298,218	329,927	392,334	394,179
	TOTAL FUND	16,447,901	17,139,411	15,186,369	17,490,977	17,688,349	18,844,787
FUND: 313 CAPITAL							
301	FINES	12,916	29,190	14,204	7,411	-	-
311	INTEREST	2,826	-	-	-	-	-
321	RENTAL & SALES OF SURPLUS	5,168	926	-	-	-	-
335	LEASE AGREEMENTS	-	-	-	-	-	-
405	FALLS CHURCH REIMBURSEMENTS	-	-	-	271	-	-
460	DEVELOPERS STREET LIGHTS	312,165	1,365,427	410,368	271,450	-	-
461	DEVELOPER/PROJECT RECEIPTS	259,068	2,997,527	15,236,267	1,248,920	-	-
501	SALE OF LAND	-	627,985	-	-	-	-
509	MISCELLANEOUS	204,873	673,243	1,377,808	1,928,682	-	-
520	CABLE TV - PEG	954,321	985,176	1,061,895	885,364	-	-
521	CABLE TV - INET	158,239	162,212	291,559	221,277	-	-
525	CABLE TV & ADMIN	-	-	60,798	-	-	-
632	STATE AID NVTC	3,118,826	6,322,862	1,980,934	2,459,532	-	-
640	STATE TRANSPORTATION GRANTS	9,687,339	1,918,445	219,430	56,035	-	-
648	SIGNAL REIMBURSEMENT	174,823	7,545,304	894,357	2,475,059	-	-
649	MISC STATE GRANTS	12,429	14,454	-	5,201	-	-
655	VA GENERAL FUND-FED FUND MATCH	232,888	1,076,678	400,515	321,237	-	-
660	VA TRANS DEPT GRANTS	2,497,292	401,359	264,385	2,470,767	-	-
771	REVENUE FROM FEDERAL GOVT	-	-	-	10,578	-	-
808	PROCEEDS FROM LEASE PURCHASE	4,473,803	5,459,004	6,383,803	5,418,570	-	-
980	TRANSFER FROM GENERAL FUND	31,166,645	29,553,643	29,993,113	19,890,523	11,615,946	13,570,178
999	TRANSFER FROM FUND 799	3,742,285	-	-	-	-	-
	TOTAL FUND	57,015,906	59,133,435	58,589,436	37,670,877	11,615,946	13,570,178
FUND: 321 STORMWATER FUND							
101	REAL ESTATE TAX	7,755,271	8,331,275	8,631,383	9,013,936	9,351,470	9,609,660

SIX-YEAR REVENUE SUMMARY		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
460	PROJECT RECEIPTS	316,426	272,112	441,769	329,121	291,984	323,500
471	PUBLIC HEALTH FEES	630,248	553,193	590,852	655,679	598,165	680,972
472	CREDIT CARD FEES - TREAS.	(45,420)	(11,729)	(646,734)	(653,237)	(585,000)	(660,000)
	TOTAL REV CATEG	51,655,922	53,136,620	52,682,001	54,490,980	56,404,254	59,039,761
REVENUE CATEG: MISCELLANEOUS REVENUE							
501	SALE OF LAND & BUILDINGS	2,450	1,335,278	74,479	840,667	15,000	15,000
509	MISCELLANEOUS REVENUES	2,747,498	1,863,380	2,035,855	1,925,612	1,446,088	1,184,950
525	CABLE TV ADMINISTRATION	233,171	239,076	182,394	245,065	-	-
570	AHIF	21,235,748	24,729,385	11,622,178	8,898,414	-	-
595	CABLE TV SCHOOL ANNUAL PAYMENTS	-	62,172	-	-	-	-
599	GIFTS AND DONATIONS	327,388	347,986	306,825	2,912	5,000	5,000
	TOTAL REV CATEG	24,546,255	28,577,277	14,221,731	11,912,670	1,466,088	1,204,950
REVENUE CATEG: COMMONWEALTH OF VIRGINIA							
612	MOTOR VEHICLE CARRIERS TAX	17,122	19,248	19,788	17,722	19,000	19,000
613	TAX ON DEEDS-GRANTOR'S TAX	1,516,252	1,384,585	1,232,973	1,821,824	1,400,000	1,400,000
621	COMMONWEALTH'S ATTORNEY	1,097,558	1,180,886	1,230,793	1,189,177	1,307,748	1,301,116
622	SHERIFF	7,243,190	7,550,650	7,410,018	7,667,223	7,859,658	7,800,860
623	COMMISSIONER OF THE REVENUE	410,633	444,528	392,245	452,139	460,125	462,802
624	TREASURER	435,579	480,433	421,820	491,538	499,971	493,449
625	REGISTRAR/ELECTORAL BOARD	76,627	83,552	82,441	154,391	81,600	83,232
626	LAW ENFORCEMENT AID	5,863,810	6,149,640	5,962,106	6,149,640	6,389,475	6,347,640
627	CLERK -COMP BOARD FUNDS	829,994	888,719	870,646	907,050	918,391	929,041
628	DCJS FORFEITED ASSETS	72,558	379,231	278,607	33,508	-	-
629	VICTIM WITNESS GRANT	214,300	166,710	175,172	196,952	178,966	270,353
631	HIGHWAY AID	16,126,094	16,230,852	17,338,675	16,896,925	17,794,168	18,157,983
632	TRANSIT AID	3,138,452	3,244,416	3,962,240	4,581,461	4,543,517	4,721,042
633	JUVENILE DETENTION-ARGUS	325,022	340,331	194,326	270,059	270,059	270,059
634	JUVENILE & DOMESTIC RELATIONS	491,336	638,420	704,175	720,490	726,275	780,374
635	PRISONER EXPENSE REIMBURSE.	826,521	933,923	1,147,334	1,114,762	950,000	1,100,000
638	COMP COMM CORRECTIONS ACT	377,300	409,086	434,202	416,144	408,730	416,649
640	COMMUTER ASSISTANCE GRANTS	5,090,210	5,855,674	5,707,857	5,800,804	5,183,172	5,762,235
641	HEALTH REIMBURSEMENTS	3,418,232	3,485,712	3,483,145	3,265,147	3,288,551	3,507,959
642	LIBRARY SUPPLEMENTS	163,077	176,293	171,705	176,777	171,026	182,231
643	FIRE PROGRAMS	592,166	448,302	833,054	658,050	658,050	673,776
644	HIGHWAY SAFETY GRANTS	14,094	11,908	3,546	6,546	-	-
645	MENTAL HEALTH/ INTELLECTUAL DISAB.	7,479,245	8,300,453	8,789,866	11,032,342	9,640,015	9,752,560
646	SUBSTANCE ABUSE	1,122,251	1,144,057	1,148,876	1,159,115	1,138,417	1,157,918
647	SOCIAL SERVICES	3,244,405	3,595,836	3,651,027	3,637,792	4,503,591	4,707,764
648	SIGNAL REIMBURSEMENT	632,396	679,960	788,800	756,484	750,815	750,815
649	MISC STATE GRANTS	1,755,914	1,869,662	672,740	951,835	457,195	469,525
651	JAIL CONSTRUCTION REIMBURS.	-	-	-	-	-	-
652	STATE EMERGENCY MGMT GRANTS	7,680	8,100	21,556	16,763	-	-
654	COMPREHENSIVE SERVICES ACT (CSA)	1,677,752	1,657,897	1,037,996	1,072,485	2,983,713	1,573,420
655	DEPARTMENT OF AGING	214,160	225,597	230,556	175,569	295,649	310,944
	TOTAL REV CATEG	64,473,930	67,984,661	68,398,285	71,790,714	72,877,877	73,402,747
REVENUE CATEG: FEDERAL GOVERNMENT							
714	WORKFORCE INVESTMENT ACT (WIA)	1,291,508	898,276	806,411	828,286	854,800	854,800
718	HUD EDI GRANT	96,224	-	-	-	-	-
719	HUD RENTAL REHAB/HOME	283,490	1,505,550	139,760	224,411	698,075	733,251

SIX-YEAR REVENUE SUMMARY		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
301	FINES	200	3,050	6,550	9,829	-	-
411	SEDIMENT/EROSION CONTROL	-	-	132,042	129,980	450,000	550,000
428	MISC REVENUE	-	8,000	-	-	-	-
649	MISC STATE GRANTS	152,808	89,606	43,044	31,295	-	-
749	MISC FEDERAL GRANTS	-	60,000	20,000	-	-	-
913	TRANSFER FROM CAPITAL	1,227,686	-	-	-	-	-
TOTAL FUND		9,135,965	8,491,931	8,833,019	9,185,040	9,801,470	10,159,660

FUNDS: 330 & 331 TRANSPORTATION CAPITAL FUND

101	REAL ESTATE TAX	25,399,599	25,734,105	24,533,145	24,423,284	24,783,311	26,423,698
311	INTEREST	1,339	-	-	-	-	-
449	MISC SERVICE CHARGES	-	61,133	367,530	-	-	-
461	DEVELOPER CONTRIBUTIONS	-	750,000	1,005,496	777,356	-	-
509	MISC REVENUES	-	-	351,552	845,417	-	-
530	NVTA LOCAL SHARE	-	10,799,261	11,168,701	11,796,879	11,814,441	11,900,000
531	NVTA REGIONAL SHARE	-	-	797,696	978,701	-	-
632	STATE AID	3,876,968	667,284	7,750,975	7,238,834	-	-
640	STATE TRANSPORTATION GRANTS	-	-	5,384,847	1,292,412	-	-
660	VDOT/REVENUE SHARING FUNDS	-	-	-	145	-	-
TOTAL FUND		29,277,906	38,011,783	51,359,942	47,353,028	36,597,752	38,323,698

FUND: 335 CRYSTAL CITY TIF FUND

101	REAL ESTATE TAX	2,735,430	2,975,380	3,332,465	3,980,241	4,812,420	6,304,880
632	STATE AID NVTC	-	8,901	84,599	537	-	-
655	VIRGINIA GENERAL FUND - FED FUND MATCH	-	18,698	50,225	215,446	-	-
TOTAL FUND		2,735,430	3,002,979	3,467,289	4,196,224	4,812,420	6,304,880

FUND 336: COLUMBIA PIKE TIF FUND

101	REAL ESTATE TAX	-	-	209,168	308,369	952,180	-
TOTAL FUND		-	-	209,168	308,369	952,180	-

FUND: 503 UTILITIES OPERATING

311	INTEREST	(31,197)	73,482	87,264	135,520	50,000	50,000
321	RENTALS & SALES OF SURPLUS	143,208	153,733	144,945	161,370	159,405	163,585
426	APPLIANCE FEE RECYCLING	16,600	11,674	11,005	7,700	12,500	10,000
444	UTILITY MARKING FEE	191,228	213,419	183,916	182,094	210,000	195,000
482	WATER SEWER SERVICE	87,398,588	89,341,133	94,542,664	93,056,953	93,726,068	96,134,571
484	WATER SERVICE CONNECTIONS	1,250,765	1,423,100	1,248,539	1,282,297	1,297,000	1,265,000
486	SEWAGE TREAT. SERVICE CHARGES	3,700,442	4,173,429	4,447,291	3,781,654	4,241,469	3,930,200
488	FLOW TEST FEES	34,960	20,939	17,700	15,800	14,000	14,500
509	MISCELLANEOUS REVENUES	103,185	84,438	105,107	86,665	72,835	76,555
805	MISC. OTHER BOND REVENUE	593,030	142,031	207,596	-	-	-
TOTAL FUND		93,400,809	95,637,378	100,996,027	98,710,053	99,783,277	101,839,411

FUND: 519 UTILITIES CAPITAL

311	INTEREST ON GENERAL FUND	1,713	113,285	174,604	290,252	100,000	100,000
312	INTEREST ON BOND FUNDS	57,187	15,595	13,140	38,615	-	-
485	WATER SEWER HOOK-UP CHARGES	5,042,836	5,039,414	6,273,269	5,474,991	5,000,000	5,000,000
486	SEWAGE TREATMENT SERVICE CHR	3,924,147	2,380,361	402,764	60,110	1,371,000	555,900
509	MISCELLANEOUS	20,144	13,494	-	31,572	-	-
649	MISCELLANEOUS STATE REVENUES	3,494,285	-	-	-	-	-

SIX-YEAR REVENUE SUMMARY		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
771	REVENUE FROM FEDERAL GOVT	215,740	-	-	-	-	-
814	PROCEEDS FROM VRA LOAN	5,471,152	-	-	-	-	-
901	TRANSFER FROM FUND 101	-	-	-	-	-	199,200
953	TRANSFER FROM FUND 503	14,805,834	14,000,000	12,524,545	13,525,850	11,810,500	13,571,640
913	TRANSFER FROM FUND 313	-	102,027	-	-	-	-
	TOTAL FUND	33,033,038	21,664,176	19,388,322	19,421,390	18,281,500	19,426,740
FUND: 540 BALLSTON GARAGE							
312	INTEREST	12,031	7,483	8,123	4,431	5,000	12,000
428	PARKING REVENUES	4,811,697	4,411,414	4,337,754	3,871,490	3,564,147	3,238,771
428	MISCELLANEOUS REVENUE	-	-	-	15,833	-	-
449	MISC SERVICE CHARGES	-	-	-	107,313	-	-
	TOTAL FUND	4,823,728	4,418,897	4,345,877	3,999,067	3,569,147	3,250,771
FUND: 548 BALLSTON GARAGE - 8th LEVEL							
428	PARKING REVENUES	337,133	328,547	369,455	374,270	262,102	246,600
913	TRANSFER FROM FUND 313	-	1,267,321	-	-	-	-
981	TRANSFERS FROM OTHER FUNDS	826,368	100,000	-	-	-	-
	TOTAL FUND	1,163,501	1,695,868	369,455	374,270	262,102	246,600
FUND: 570 CPHD DEVELOPMENT FUND							
211	HOME IMPROVEMENT CONTRACT	150	225	2,167	-	-	-
222	BUILDING PERMITS	8,293,030	8,033,214	7,332,963	8,039,077	8,541,000	8,541,000
223	ELECTRICAL PERMITS	1,778,270	2,036,078	1,995,357	2,207,204	1,811,151	1,811,151
224	PLUMBING PERMITS	1,301,512	1,405,699	1,556,586	1,375,746	1,325,000	1,325,000
225	MECHANICAL PERMITS	642,711	804,890	571,107	940,069	750,000	750,000
226	OCCUPANCY PERMITS	597,975	619,857	610,023	585,355	635,000	635,000
228	SIGN PERMITS	45,666	57,901	46,759	44,151	50,000	50,000
242	ELEVATOR CERTIFICATE FEES	858,291	818,753	845,687	821,164	850,000	850,000
247	VARIANCES/S F EXISTING	74,734	76,455	65,228	92,820	50,000	50,000
248	ZONING COMPLIANCE LETTERS	34,932	30,845	33,966	31,419	30,636	30,636
251	PLAN REVIEW - WALK THROUGH	776,196	709,542	809,822	786,853	738,000	738,000
252	SUBDIVISION PLAT REVIEW	16,887	15,322	10,338	10,734	12,000	12,000
259	MISC LICENSES PERMITS & FEES	16,193	14,145	10,160	6,721	12,409	12,409
311	INTEREST	(17,606)	73,045	97,435	152,994	-	-
422	CASH OVER/SHORT	-	-	308	275	-	-
449	MISC SERVICE CHARGES	(2,015)	(1,343)	2,136	(7,066)	4,300	4,300
509	MISC REVENUE	(1,451)	(70)	-	8,280	-	29,452
	TOTAL FUND	14,415,475	14,694,558	13,990,042	15,095,796	14,809,496	14,838,948
FUND: 609 AUTOMOTIVE EQUIPMENT							
321	RENTALS & SALES OF SURPLUS	1,347,139	901,618	803,573	688,564	250,000	250,000
448	SERVICES TO OUTSIDE AGENCIES	19,884,293	20,965,417	19,455,270	20,365,432	17,022,712	17,146,417
509	MISCELLANEOUS REVENUE	2,332	184,024	691,463	776,521	381,000	391,000
512	THIRD PARTY RECOVERY	16,811	47,973	17,427	-	60,000	60,000
808	PROCEEDS FROM LEASE PURCHASE	2,861,645	2,500,213	-	1,535,518	-	-
901	TRANSFER FROM GENERAL FUND	102,520	-	-	-	-	156,835
903	TRANSFER IN FROM FUND 503	569,960	-	-	100,624	-	-
913	TRANSFER IN FROM FUND 313	-	-	-	-	-	29,000
980	TRANSFER FROM GENERAL FUND	-	-	42,000	-	-	-
	TOTAL FUND	24,784,700	24,599,245	21,009,733	23,466,659	17,713,712	18,033,252

SIX-YEAR REVENUE SUMMARY		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
FUND: 611 PRINTING							
446	SERVICES TO AGENCIES	2,213,754	2,476,508	2,557,880	2,364,659	1,902,106	2,237,588
448	SERVICES TO OUTSIDE AGENCIES	2,613	288	-	-	-	-
980	TRANSFER FROM GENERAL FUND	172,203	195,853	-	231,484	241,769	249,600
	TOTAL FUND	2,388,570	2,672,649	2,557,880	2,596,143	2,143,875	2,487,188
ARLINGTON PUBLIC SCHOOLS FUNDS							
FUND: 880 SCHOOL OPERATING FUND							
400	CHARGES FOR SERVICES	8,540	5,356,128	3,208,423	9,903,997	2,795,500	2,995,500
500	CARRYOVER AND OTHER	8,515,738	-	(12,266,451)	(8,441,947)	13,964,537	14,817,655
692	VIRGINIA SALES TAX	18,171,301	19,368,051	21,198,389	23,067,985	25,052,595	26,232,606
690	COMMONWEALTH	31,439,865	32,508,765	34,129,956	35,122,440	37,963,354	39,918,403
700	FEDERAL FUNDS	115,474	-	-	-	-	-
808	PROCEEDS FROM LEASE PURCHASE	2,106,706	1,199,435	1,630,162	2,663,295	-	-
900	TRANSFERS IN	357,365,958	347,480,865	386,901,359	400,039,915	405,733,301	427,859,009
	TOTAL FUND	417,723,582	405,913,244	434,801,838	462,355,685	485,509,287	511,823,173
FUND: 881 FOOD AND NUTRITION SERVICES FUND							
400	CHARGES FOR SERVICES	3,325,576	3,450,361	3,834,514	4,044,090	4,013,143	4,059,745
600	COMMONWEALTH	82,961	84,838	87,287	97,425	87,287	92,148
700	FEDERAL FUNDS	4,118,654	4,374,332	4,549,060	4,828,771	4,361,000	4,904,193
900	TRANSFERS IN	-	-	-	-	-	-
	TOTAL FUND	7,527,191	7,909,531	8,470,861	8,970,286	8,461,430	9,056,086
FUND: 882 COMMUNITY ACTIVITIES FUND							
400	CHARGES FOR SERVICES	9,003,233	9,639,778	9,850,950	10,498,647	10,368,538	11,646,833
500	CARRYOVER/OTHER	-	63,000	-	-	-	-
900	TRANSFERS IN	5,438,115	4,712,193	5,299,491	5,232,405	6,330,369	6,316,566
	TOTAL FUND	14,441,348	14,414,971	15,150,441	15,731,052	16,698,907	17,963,399
FUND: 883 SPECIAL GRANTS							
400	CHARGES FOR SERVICES	3,075,411	2,629,690	2,929,212	2,849,633	2,065,155	1,954,797
600	COMMONWEALTH	3,328,119	3,468,316	3,366,447	3,604,498	3,587,662	3,727,582
700	FEDERAL FUNDS	9,438,504	8,546,480	7,917,957	8,945,982	8,435,679	9,349,248
	TOTAL FUND	15,842,034	14,644,486	14,213,616	15,400,113	14,088,496	15,031,627
FUND: 886 SCHOOL CONSTRUCTION AND CAPITAL FUND							
500	CARRYOVER AND OTHER	-	3,493,705	6,871,451	-	2,075,000	1,200,000
600	COMMONWEALTH	-	-	-	-	131,585	586,270
900	TRANSFERS IN	44,972,045	2,821,345	19,004,782	19,558,240	4,231,910	4,672,225
	TOTAL FUND	44,972,045	6,315,050	25,876,233	19,558,240	6,438,495	6,458,495
FUND: 888 SCHOOL DEBT SERVICE FUND							
500	CARRYOVER AND OTHER	1,975,000	1,400,000	265,000	100,000	650,000	1,300,000
900	TRANSFERS IN	35,448,396	41,545,385	43,834,000	44,430,851	46,095,244	47,921,624
	TOTAL FUND	37,423,396	42,945,385	44,099,000	44,530,851	46,745,244	49,221,624
FUND: 889 SCHOOL COMPREHENSIVE SERVICES FUND							
600	COMMONWEALTH	2,241,727	1,894,309	1,704,312	1,747,556	1,880,000	1,880,000
900	TRANSFERS IN	2,533,972	2,535,915	1,909,165	1,905,932	2,120,000	2,120,000
	TOTAL FUND	4,775,699	4,430,224	3,613,477	3,653,488	4,000,000	4,000,000
TOTAL ARLINGTON PUBLIC SCHOOLS		542,705,295	496,572,891	546,225,467	570,199,715	581,941,859	613,554,404