

REVENUES

OVERVIEW

The FY 2009 projected revenues reflect continued growth in the local economy. On a national level, the economy struggled somewhat in calendar year (CY) 2007, as a combination of declining real estate prices, increased foreclosure rates, a weak dollar, and the so-called "credit crunch" have led many economists to warn of an impending recession. However, the economic forecast is brighter in the Washington Metropolitan area, which has traditionally been buoyed by stable government spending and a dynamic private sector economy. Additionally, Arlington has been fortunate to avoid the worst of the much-discussed slowdown in the residential real estate market that plagues many localities throughout the country, including some of the outer suburbs of Washington DC. Moreover, the commercial real estate market in Arlington continues to be quite strong.

Tax Revenues Continue Healthy Growth

Overall, Arlington has a diverse tax base, and the weakness in one area has historically been offset by strength in another. For FY 2009, many tax revenues show continued growth. Arlington's residential real estate market remains relatively steady, defying the broad downturn in housing prices throughout Northern Virginia and the nation. Meanwhile, the value of commercial real estate continues to grow rapidly, reflecting Arlington's strong economic base, highly-skilled workforce, and proximity to the nation's capital. The value of the County's commercial assessment base increased 12.3 percent in CY 2007, while the residential base remained essentially unchanged. Meals, local sales, and transient occupancy taxes continue to grow at healthy rates. However, personal property taxes are expected to increase only modestly, reflecting lower than expected growth in motor vehicle and business tangible assessments.

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 half way 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 is completed.

General Fund Revenues

Excluding fund balance and revenue moved in FY 2009 from the General Fund to special enterprise funds, General Fund revenues for FY 2009 are anticipated to increase by 5.3 percent over the FY 2008 adopted budget. Given that real estate taxes comprise 51 percent of General Fund revenues, the growth in real estate materially affects total revenue growth. While some increase in the real property base is the result of new construction, appreciation in values of existing real properties is the primary factor influencing the growth in real estate tax revenue for calendar year 2008 and 2009.

Fiscal Outlook

Overall, Arlington will continue to be fiscally sound and will benefit from its abundant economic, cultural and educational resources. Arlington's unemployment rate remains low and per capita income remains high in comparison to other counties and cities in the nation. Residential properties are experiencing relatively stable market activity compared to other Northern Virginia jurisdictions due to Arlington's strategic location. Commercial office properties exhibit relatively low vacancy rates attributable to Arlington's commercial development near metro station areas.

ECONOMIC INDICATORS

	CY 2005	CY 2006	CY 2007
Consumer Price Index (CPI-U)	3.4%	3.2%	2.9%
Employment Cost Index (private ind.)	3.1%	2.9%	3.1% (est.)
Unemployment – U.S. / Arlington	5.1% / 2.5%	4.6% / 1.9%	4.8% / 2.1%
Mortgage Rates (annual avg.) – 30 year fixed rate	5.87% & .6 pts	6.41% & .5 pts	6.34% & .4 pts
Federal Funds Rate (range)	2.25% - 4.25%	4.25% - 5.25%	4.25% - 5.25%
Retail Sales (based on 1% of Arlington tax revenue)	\$3.2 billion	\$3.4 billion	\$3.5 billion (est.)
Vacancy Rate - 4th Qtr. (incl. sublet)	8.9%	10.1%	10.0% (3rd quarter)
Tourism - Hotel Occupancy Rate	75%	73%	78%
Tourism - Average Hotel Room Rate	\$140.11	\$155.18	\$161.97

Sources: Federal Data, Virginia Employment Commission, Freddie Mac, Costar, Smith Travel Research

TAX COMPETITIVENESS

Arlington County continues to have a tax structure that is competitive with the region and with the nation. The County's \$0.818 real estate tax rate in calendar year (CY) 2007 is one of the lowest in the Washington metropolitan area. Changes throughout the past several years have reduced the business license tax liability for many small and medium-sized businesses. Charts comparing tax rates and tax bills for various northern Virginia jurisdictions can be found later in this section.

FINANCIAL STANDING

Arlington is one of approximately 23 counties in the United States to be awarded a triple Aaa/AAA/AAA credit rating. In May 2007, the three primary rating agencies all reaffirmed the highest credit rating attainable for jurisdictions. Fitch, Inc. (AAA), Moody's Investors Services (Aaa), and Standard & Poor's (AAA) ratings validates that Arlington's financial position is outstanding and reflects the continued growth of high-wage jobs in the technology, communications and financial services sectors and high per capita retail sales.

PROPOSED TAX RATES, USER CHARGES AND PERMIT FEE CHANGES FOR FY 2009

The following changes are proposed for FY 2009 and are reflected in the Proposed Budget revenue totals.

General Fund

In the General Fund, changes in several departments are reflected in the department revenue narratives and the General Fund total revenues. These include the following actions:

- ↑ In the Department of Environmental Services, increase the Chain Bridge Road Service District tax rate \$.003 to \$.056 for each \$100 of real estate assessment value. This tax is imposed to fund the repayment of the extension of a sanitary sewer line along Chain Bridge Road. This service district tax rate is in addition to the real estate tax rate.
- ↑ In the Department of Environmental Services, increase the household solid waste rate from \$295.80 to \$306.56 per year. The fee is charged per refuse unit and is set to recover the full cost of refuse collection, disposal, and recycling, as well as administrative costs.
- ↑ In the Department of Environmental Services, an increase in ART bus fares from \$1.25 to \$1.35, consistent with the recent increase in Metrobus fares.
- ↑ In the Department of Environmental Services, an increase in fines for work done in the public right of way without permits or beyond the scope of the permit.
- ↑ In the Department of Community Planning, Housing and Development, increase fees for use permits, site plans, and rezoning.
- ↑ In the Fire Department, increase ambulance service and fire inspection fees.
- ↑ In the Police Department, increase taxicab license and false alarm fees.
- ↑ In the Department of Parks, Recreation and Cultural Resources, increase fees for adult sports teams, preschool, camps, and fitness memberships.

Utilities Fund

- ↑ Increase the water/sewer rate \$1.34 per thousand gallons from \$9.20 to \$10.54. This higher rate corresponds with an estimated increase of \$94 per household annually, assuming 70,000 gallons of water consumption.
- ↑ Increase the water connection fee by between 33 percent and 130 percent, depending on the size of the water connection. These fees, which are intended to fully recover County costs, have not been increased since 1990.
- ↓ Decrease the 2nd Road North Service District tax rate \$.003 from \$.147 to \$.144 for each \$100 of real estate assessment value. This tax is imposed to fund the repayment of the

extension of a sanitary sewer line along 2nd Road North. This service district tax rate is in addition to the real estate tax rate.

CPHD Development Fund

- ↑ Increase fees for occupancy permits, sign permits, variances, zoning compliance letters, plan review walk-throughs, subdivision plat reviews, building permits, electrical permits, plumbing permits, mechanical permits and elevator certificates.

Special Assessment District Funds

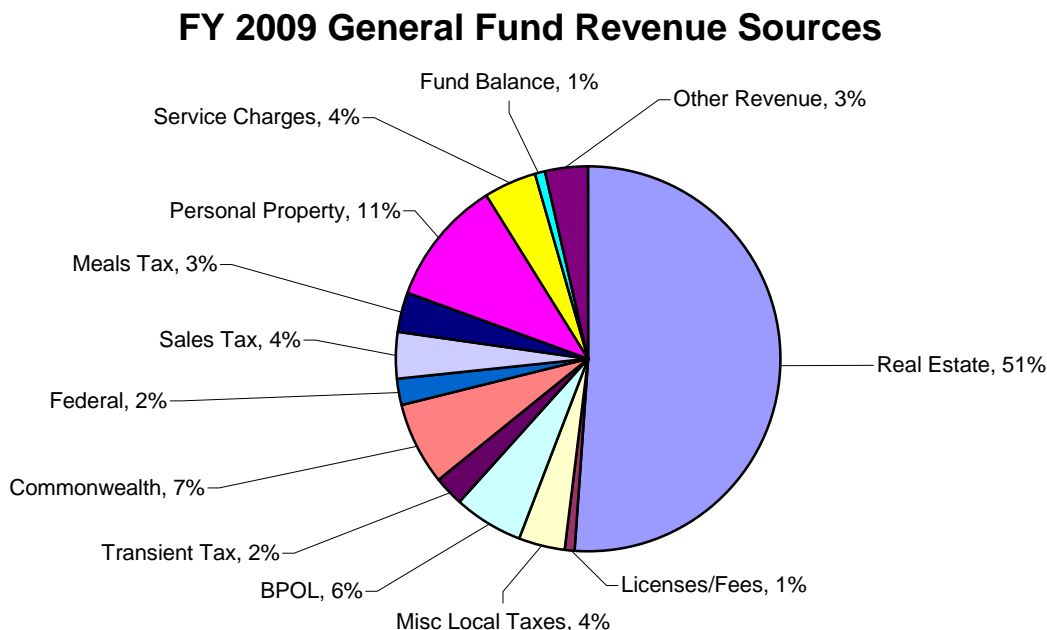
- Maintain the Rosslyn Business Service District tax rate at the existing rate of \$0.082 for each \$100 of real estate assessment value. This tax is imposed to fund additional services in the downtown Rosslyn area. This service district tax rate is in addition to the real estate tax rate.
- ↓ Decrease the Crystal City Business Improvement Service District tax rate \$.002 from \$0.045 to \$.043 for each \$100 of real estate assessment value to fund additional services in the downtown Crystal City area. This service district tax rate is in addition to the real estate tax rate.

GENERAL FUND REVENUE SUMMARY

The FY 2009 General Fund budget is financed by a variety of revenue sources, which include local taxes, service charges, fees, and state and federal revenue. For FY 2009:

- General Fund revenues are projected to total \$924.6 million, an increase of \$42.3 million (4.8 percent) over the adopted FY 2008 budget, net of the revenues transferred in FY 2009 to the CPHD Development Fund.
- Local tax revenues are projected to total \$748.9 million, an increase of \$33.2 million (4.6 percent) over the FY 2008 adopted budget.
 - Local taxes represent 81 percent of total General Fund revenue.
 - Real estate assessments are up 5.3 percent over last year.
- Because of the creation of the separate CPHD Development Fund, License, Permits, and Fee revenue are projected to total \$7.9 million, a 36.7 percent decrease.
 - When permit and fee revenue that was moved to the CPHD Development Fund is netted out, revenue in this category is projected to increase by 25.5 percent.
 - This net increase is driven by proposed fee increases.
- Service charge revenue is projected to increase by \$3.6 million, from \$36.7 million to \$40.3 million, a 9.8 percent increase, largely due to fee increases for Fire and Parks services.
- State revenue is projected to total \$65.9 million, a 5.3 percent increase.
- Federal Government revenue is projected to total \$19.8 million, a 1.8 percent increase.
- Previous year fund balance carryover totals \$9.6 million.
- Fines, interest and other revenue is projected to be \$32.2 million, a \$4.3 million increase.
 - Primarily due to increased interest income (\$1.5 million), revenue transferred from the new Transportation Investment Fund to pay a portion of the METRO subsidy (\$1.8 million), and higher projected parking ticket revenue related to shifting resources to ticket writing (\$1.2 million).

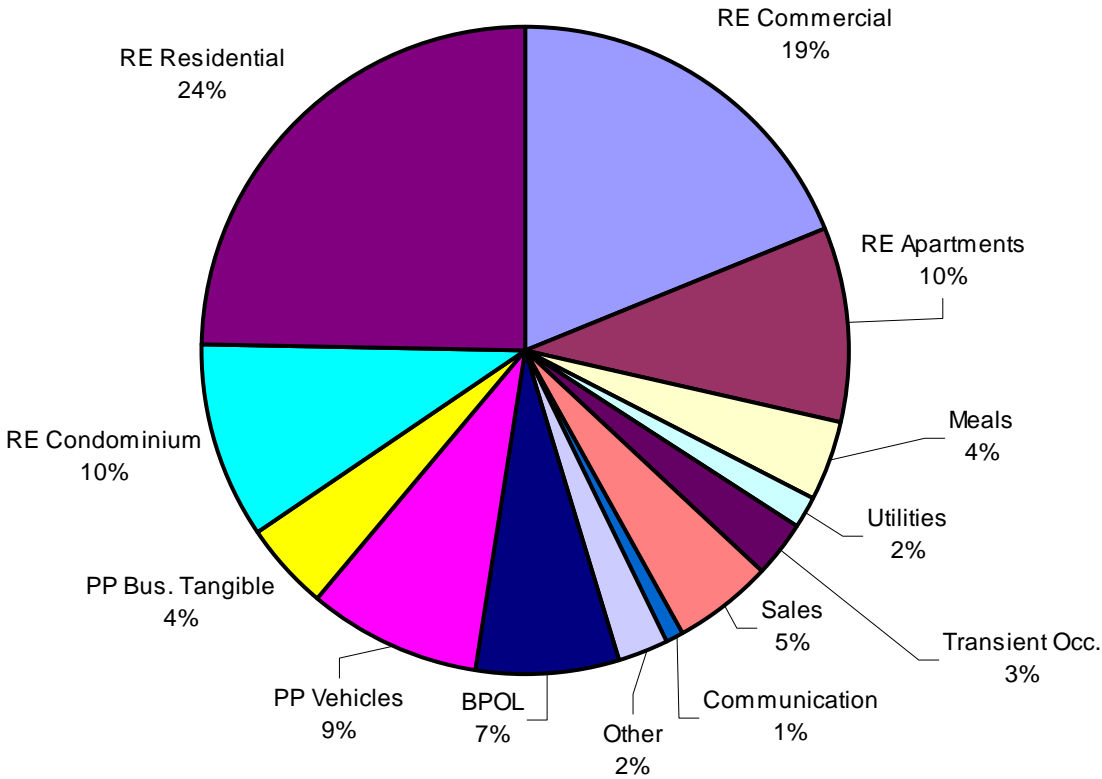
The pie chart below illustrates the major sources of General Fund revenues.



Local Taxes

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 76 percent of local tax revenue. A description of the local taxes and a discussion of the FY 2009 projections follows.

FY 2009 Local Taxes



Real Estate Tax

Real estate tax revenues are the largest source of funds, generating \$472.0 million or 51 percent of all revenues for the FY 2009 budget and 63 percent of all local tax revenues. The FY 2009 revenue projections reflect a CY 2008 real estate tax rate of \$0.818 for each \$100 of assessed property value.

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.

For the proposed budget, the value of real property in the County excluding Public Service Corporations (PSCs) increased approximately 5.27 percent on average from CY 2007 to CY 2008. New construction added 1.53 percent to the tax base, while assessments of existing property increased 3.74 percent overall. The assessed value of the average single-family residence decreased by 1.25 percent, from \$537,500 to \$530,800. Therefore, at the adopted real estate tax rate of \$0.818, the average single family residential tax bill will decrease by about \$55 in CY 2008. However, those decreases in the existing residential tax base were offset by \$465 million in new residential construction and apartment-to-condominium conversions, which caused the total residential tax base to remain essentially unchanged over last year. The tax base of multi-family residential properties (rental apartments), including new construction, increased in assessed value by 12.9 percent, while the tax base of other commercial properties increased 12.0 percent. The net effect of the 5.3 percent increase in assessed value is an increase in the FY 2008 re-estimated real estate tax revenue from the FY 2008 adopted budget level, since assessment growth was projected to be 4.0 percent.

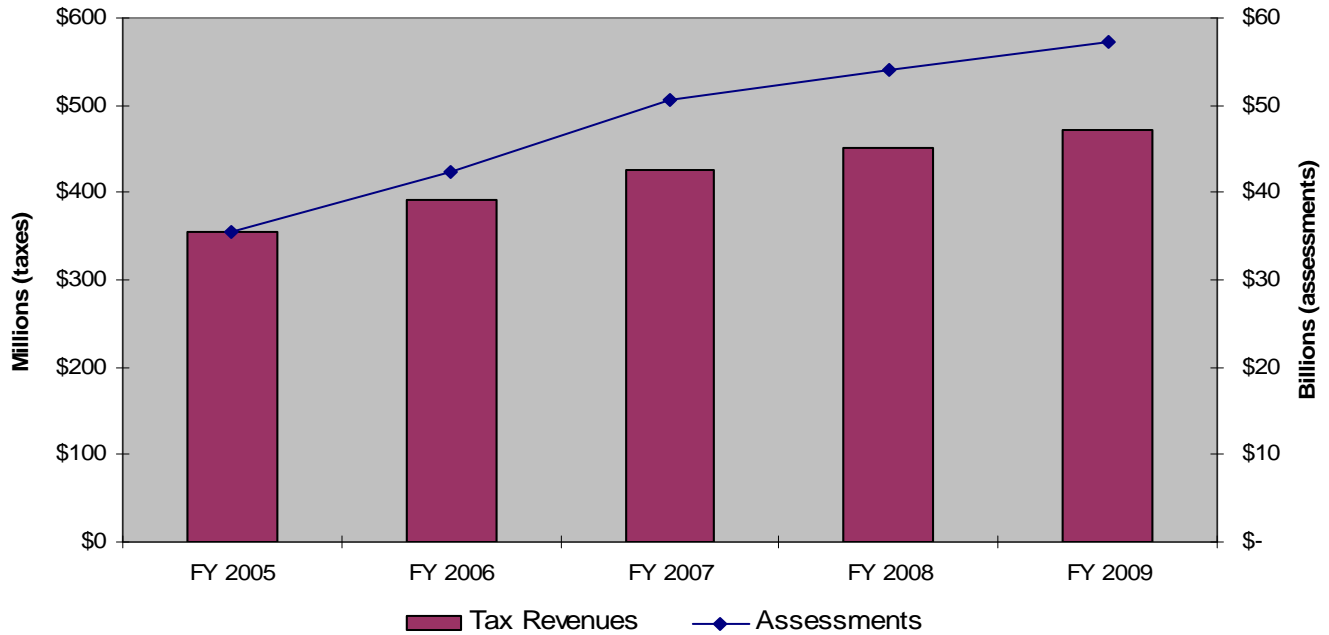
CHANGE IN ASSESSED VALUE OF REAL ESTATE IN ARLINGTON COUNTY Calendar Year 2007 to Calendar Year 2008

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

	Single-Family		Apartment	Commercial	Total
	Houses	Condominium			
Percentage of CY 2008 Tax Base	39%	15%	15%	30%	100%
CY 2007 Tax Base	\$22,695	\$8,527	\$7,791	\$15,276	\$54,290
Assessed Value Change	(\$282)	(\$150)	\$657	\$1,807	\$2,032
CY 2008 Tax Base (Excluding New Growth)	\$22,413	\$8,377	\$8,448	\$17,083	\$56,322
Percent Change	-1.2%	-1.8%	8.4%	11.8%	3.7%
New Construction	\$82	\$383	\$347	\$19	\$831
Percent Change	0.4%	4.5%	4.5%	0.1%	1.5%
CY 2008 With New Construction	\$22,496	\$8,760	\$8,795	\$17,102	\$57,152
Percent Change CY 2007 to CY 2008	-0.9%	2.7%	12.9%	12.0%	5.3%

The FY 2008 adopted budget estimated a real estate tax base of \$56.6 billion for CY 2008, including reassessment and new growth. Subsequently, the CY 2008 real estate tax base increased to \$57.2 billion. The adjustment to the tax base will increase real estate revenue in FY 2008 (June payment) by \$2.6 million. The projected tax base growth in CY 2009 is currently estimated at 4 percent.

Real Estate Tax Revenues & Assessment Base



The following table shows the projected revenue generated by a real estate tax rate of \$0.818 per \$100 of assessed value in FY 2009. The FY 2009 budget for real estate tax revenues are net of \$4.3 million in anticipated tax refunds and \$4.5 million for the County’s tax relief program for the elderly and disabled.

	FY 2007 Actuals	FY 2008 Adopted	FY 2009 Proposed	% Change '08 to '09
Real Estate Taxes	428,935,696	451,852,437	475,549,659	5%
Delinquent Penalty & Interest	765,708	630,000	715,000	13%
Tax Refunds	(3,718,716)	(4,000,000)	(4,261,166)	7%
Total	\$425,982,688	\$448,482,437	\$472,003,493	5%

FY 2008 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 2006		\$50,648,771,500					
Net Change in Assessments	7.19%	<u>3,640,729,200</u>					
County Property as of January 1, 2007		\$54,289,500,700	\$0.818	\$444,088,116	99.6%	\$442,311,763	
PSC Property in Tax Year 2006		\$149,801,375					
PSC Estimated Net Change in Assessments	12.98%	<u>19,451,568</u>					
PSC Property in Tax Year 2007		\$169,252,943	\$0.818	\$1,384,489	100.0%	<u>\$1,384,489</u>	
Total Taxable Base, Fall 2007		\$54,458,753,643				\$443,696,252	
Taxes Due October 5, 2007							\$221,848,126
Less Tax Relief for Elderly and Disabled							<u>(2,000,000)</u>
REVENUE FOR FISCAL YEAR 2007 - FALL							\$219,848,126
County Property as of January 1, 2007		\$54,289,500,700					
Net Change in Assessments	5.27%	<u>2,862,420,000</u>					
County Property as of January 1, 2008		\$57,151,920,700	\$0.818	\$467,502,711	99.6%	\$465,632,700	
PSC Property in Tax Year 2007, prior to Fall adjustment		\$169,252,943	\$0.818	\$1,384,489	100.0%	<u>\$1,384,489</u>	
Total Taxable Base, Spring 2008		\$57,321,173,643				\$467,017,190	
Taxes Due June 15, 2008							\$233,508,595
Less Tax Relief for Elderly and Disabled							<u>(2,225,000)</u>
ESTIMATED REVENUE FOR FISCAL YEAR 2008 - SPRING							\$231,283,595
Delinquent Tax Collection, Interest, Penalty, & Refunds							\$145,876
TOTAL ESTIMATED ASSESSMENT TAX REVENUE FOR FISCAL YEAR 2008							\$451,277,597

FY 2009 PROPOSED - REAL ESTATE TAX REVENUES

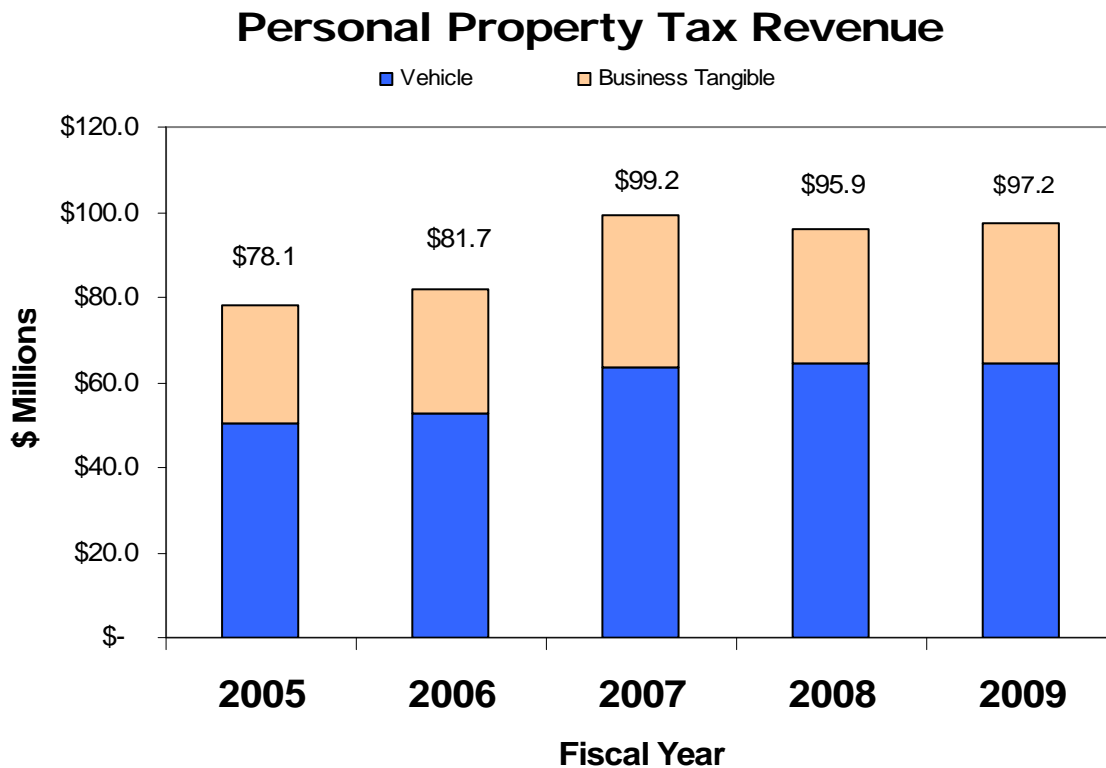
Description	Percent Change	Assessed Value	Tax Rate	Tax Levy	Percent Collected	Total for Tax Year	Total for Fiscal Year
REAL ESTATE							
County Property as of CY 2007 Land Book		54,283,867,600					
Net Change in Assessments	5.3%	<u>2,868,053,100</u>					
County Property as of January 1, 2008		\$57,151,920,700	\$0.818	\$467,502,711	99.60%	\$465,632,700	
PSC Property in Tax Year 2007		\$149,801,375					
PSC Estimated Net Change in Assessments	13.0%	<u>19,451,568</u>					
PSC Property in Tax Year 2007		\$169,252,943	\$0.818	\$1,384,489	100.0%	<u>\$1,384,489</u>	
Total Taxable Base, Fall 2008		\$57,321,173,643				\$467,017,190	
Taxes Due October 5, 2008							\$233,508,595
Less Tax Relief for Elderly and Disabled							<u>(2,225,000)</u>
ESTIMATED REVENUE FOR FISCAL YEAR 2008 - FALL							\$231,283,595
County Property as of January 1, 2008		\$57,151,920,700					
Net Change in Assessments	4.0%	<u>2,286,076,828</u>					
County Property as of January 1, 2009		\$59,437,997,528	\$0.818	\$486,202,820	99.60%	\$484,258,008	
PSC Property in Tax Year 2008, prior to Fall adjustment		\$169,252,943	\$0.818	\$1,384,489	100.0%	<u>\$1,384,489</u>	
Total Taxable Base, Spring 2009		\$59,607,250,471				\$485,642,498	
Taxes Due June 15, 2009							\$242,821,249
Less Tax Relief for Elderly and Disabled							<u>(2,225,000)</u>
ESTIMATED REVENUE FOR FISCAL YEAR 2009 - SPRING							\$240,596,249
Delinquent Tax Collection, Interest, Penalty, & Refunds							\$123,650
TOTAL ESTIMATED ASSESSMENT TAX REVENUE FOR FISCAL YEAR 2009							\$472,003,493

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 10.5 percent of the General Fund revenues for FY 2009. The personal property tax rate was increased in CY 2006 from \$4.40 to \$5.00 per \$100 of assessed valuation.

Personal Property and Business Tangible Assessments

For the CY 2007 tax book, the assessed value of personal property in the County (excluding PSCs) totals approximately \$1.9 billion. The value of the personal property tax base is essentially unchanged from the previous year, mirroring a trend seen throughout the Northern Virginia region, as higher interest rates have discouraged new car sales. Business tangible assessments showed a slight increase from CY 2006 to CY 2007. It is projected that both vehicle and business tangible assessments will increase slightly in CY 2008, but will remain below historical averages.



Vehicle Assessment

Vehicles in Arlington County are assessed using the average loan value from the National Automobile Dealers Association (N.A.D.A.) Used Car Guide, whereas other neighboring jurisdictions (except for Loudoun County) use the average trade-in value. This results in a lower assessment (about 10 percent less or at an approximate rate of \$4.50) for vehicles in Arlington County. If vehicles are in the County for only part of the year, the tax is prorated for the time located in Arlington.

The estimated average assessed value (average loan value) for vehicles billed by the County for CY 2008 is estimated to be \$7,340. The table on the following page shows the ten-year history for average assessed value, tax rate, and average tax payment per vehicle.

PERSONAL PROPERTY TAX PAID BY TYPICAL HOUSEHOLD*
(Assumes 2.0 Cars Per Household)

Calendar Year	Assessed Value	Tax Rate	Tax Payment
1999	\$5,581	\$4.40	\$491
2000	\$5,986	\$4.40	\$527
2001	\$6,287	\$4.40	\$553
2002	\$6,405	\$4.40	\$564
2003	\$6,702	\$4.40	\$590
2004	\$6,970	\$4.40	\$613
2005	\$6,601	\$4.40	\$581
2006	\$6,819	\$5.00	\$682
2007	\$7,308	\$5.00	\$731
2008	\$7,340	\$5.00	\$734

*Does not reflect state rebates of the Personal Property Tax Relief Act (prior to CY 2006) or the State's fixed block grant distribution (CY 2006 - CY 2008).

	FY 2007 Actuals	FY 2008 Adopted	FY 2009 Proposed	% Change '08 to '09
Personal Property Taxes	101,019,356	95,900,000	98,500,000	3%
Penalty & Interest	1,418,805	1,450,000	1,706,000	18%
Tax Refunds - Personal Property	(3,240,492)	(1,500,000)	(3,000,000)	100%
Total	\$99,197,669	\$95,850,000	\$97,206,000	1%

In June 2004, the State General Assembly adopted its budget (SB 5005), which fundamentally changed the Personal Property Tax Relief Act (PPTRA) enacted in 1998. Beginning in CY 2006, Arlington no longer is 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 value 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 2007, the County Board adopted a method of distribution of the State funds that provide 100 percent tax relief to all qualified assessed vehicle value below \$3,000. For assessed vehicle value between \$3,001 and \$20,000, the taxpayer paid 67 percent of the tax liability, with the State block grant funds contributing the remaining 33 percent. Additionally, owners of cars that the Virginia Department of Motor Vehicles had designated as "clean special fuel" vehicles—a designation that includes most hybrid vehicles—received 100 percent tax relief on the first \$20,000 of the vehicle's assessed value.

For CY 2008, the County Board will again need to decide how to allocate the State's fixed payment based on the assessment projections for vehicles in the County. With a projected growth in the

vehicle tax base of 2 percent, plus continued exponential growth in the number of “clean special fuel” vehicles registered in the County, the amount of relief that was provided in CY 2007 will have to be reduced somewhat for CY 2008. Preliminary analysis of the current vehicle tax base indicates that the 33 percent relief provided to the portion of conventional fuel vehicles’ value from \$3,001 - \$20,000 needs to be reduced to 30 percent in order to maintain the existing formula for clean fuel vehicles. This reduction assumes that the number of clean-fuel vehicle purchases continues to grow rapidly over the next year.

The tables on the following page illustrate the amount of tax that a conventional fuel vehicle owner and a clean fuel vehicle owner are responsible for and the portion of the total tax paid by state grant monies in FY 2008.

FY 2008 State Block Grant Funding Distribution

(tax examples at various assessment levels)

REGULAR (non-clean fuel) VEHICLES

VEHICLE ASSESSMENT	CUMULATIVE % OF CARS AFFECTED	TOTAL TAX	PORTION PAID BY STATE	PORTION PAID BY TAXPAYER	% OF TAX BILL PAID BY TAXPAYER
\$1,000	12%	\$50	\$50	\$0	0%
\$2,000	23%	\$100	\$100	\$0	0%
\$3,000	32%	\$150	\$150	\$0	0%
\$4,000	39%	\$200	\$167	\$33	17%
\$5,000	44%	\$250	\$183	\$67	27%
\$6,000	50%	\$300	\$200	\$100	33%
\$7,000	54%	\$350	\$216	\$134	38%
\$8,000	58%	\$400	\$233	\$167	42%
\$9,000	61%	\$450	\$249	\$201	45%
\$10,000	64%	\$500	\$266	\$234	47%
\$11,000	67%	\$550	\$282	\$268	49%
\$12,000	71%	\$600	\$299	\$301	50%
\$13,000	75%	\$650	\$315	\$335	52%
\$14,000	77%	\$700	\$332	\$368	53%
\$15,000	81%	\$750	\$348	\$402	54%
\$16,000	83%	\$800	\$365	\$435	54%
\$17,000	85%	\$850	\$381	\$469	55%
\$18,000	87%	\$900	\$398	\$502	56%
\$19,000	89%	\$950	\$414	\$536	56%
\$20,000	90%	\$1,000	\$431	\$569	57%
\$21,000	92%	\$1,050	\$431	\$619	59%

CLEAN FUEL VEHICLES

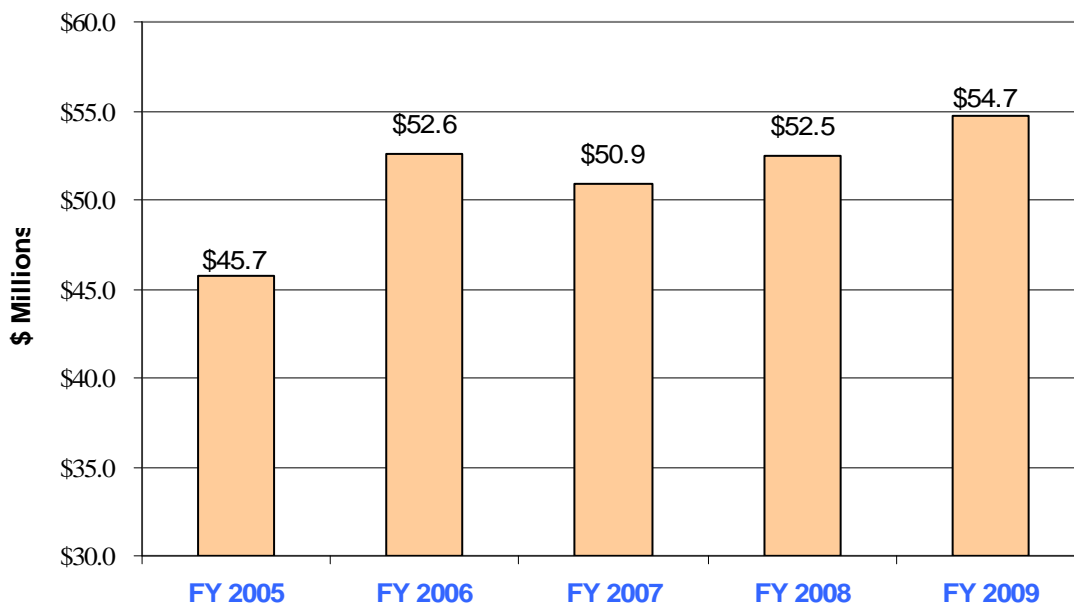
VEHICLE ASSESSMENT	CUMULATIVE % OF CARS AFFECTED	TOTAL TAX	PORTION PAID BY STATE	PORTION PAID BY TAXPAYER	% OF TAX BILL PAID BY TAXPAYER
\$1,000	0%	\$50	\$50	\$0	0%
\$2,000	0%	\$100	\$100	\$0	0%
\$3,000	0%	\$150	\$150	\$0	0%
\$4,000	0%	\$200	\$200	\$0	0%
\$5,000	0%	\$250	\$250	\$0	0%
\$6,000	0%	\$300	\$300	\$0	0%
\$7,000	1%	\$350	\$350	\$0	0%
\$8,000	1%	\$400	\$400	\$0	0%
\$9,000	1%	\$450	\$450	\$0	0%
\$10,000	2%	\$500	\$500	\$0	0%
\$11,000	5%	\$550	\$550	\$0	0%
\$12,000	5%	\$600	\$600	\$0	0%
\$13,000	11%	\$650	\$650	\$0	0%
\$14,000	11%	\$700	\$700	\$0	0%
\$15,000	19%	\$750	\$750	\$0	0%
\$16,000	23%	\$800	\$800	\$0	0%
\$17,000	31%	\$850	\$850	\$0	0%
\$18,000	58%	\$900	\$900	\$0	0%
\$19,000	59%	\$950	\$950	\$0	0%
\$20,000	72%	\$1,000	\$1,000	\$0	0%
\$21,000	78%	\$1,050	\$1,000	\$50	5%

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.

Business, Professional and Occupational License Tax



	FY 2007 Actual	FY 2008 Adopted	FY 2009 Proposed	% Change '08 to '09
BPOL Taxes	54,266,767	54,400,000	57,976,000	7%
Penalty & Interest	495,412	500,000	520,000	4%
Tax Refunds - BPOL	(3,863,492)	(2,400,000)	(3,800,000)	58%
Total	\$50,898,687	\$52,500,000	\$54,696,000	4%

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 5.0 percent, of which 1.0 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 1.0 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. Sales tax revenue for FY 2009 is estimated at 3.8 percent above the FY 2008 adopted budget.

	FY 2007 Actuals	FY 2008 Adopted	FY 2009 Proposed	% Change '08 to '09
Sales Tax	\$34,448,601	\$35,129,970	\$36,450,000	3.8%

TRANSIENT OCCUPANCY TAX (TOT)

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

A 5.25 percent local tax is levied by Arlington on the amount paid for hotel and motel rooms. Of this amount, 0.25 percent is dedicated to the promotion of tourism. An additional two percent transient occupancy tax is levied on guests of Arlington hotels and motels by the Northern Virginia Transportation Authority (NVTA) to support regional transportation initiatives. Revenue from this two percent increment is dedicated for local and regional transportation initiatives and is remitted to NVTA. It does not post to the General Fund. Thus, a visitor staying in an Arlington hotel or motel currently pays 7.25 percent in transient occupancy taxes.

The FY 2009 TOT projections reflect continued growth based on current hotel rate and occupancy trends, plus the recent completion of a luxury boutique hotel in Rosslyn. The FY 2009 revenues are projected to increase 7.0 percent over the FY 2008 adopted budget. The 0.25 percent dedicated tax to the promotion of tourism is estimated to generate \$1.1 million in revenue in FY 2009 and is reported separately in the Travel and Tourism Promotion Fund section. There is currently a sunset provision in the state code for the 0.25 percent dedicated tax to tourism that is scheduled for January 1, 2009, unless it is reauthorized by the General Assembly.

In the spring of 2002, the General Assembly passed enabling legislation allowing Arlington to increase its transient occupancy tax an additional two percent provided the funds are dedicated to the construction of a visitor and convention center. The County is required to have a site selected prior to initiating the new tax. The site selection process is currently underway, and it is anticipated that a recommendation will be brought forward for County Board action in CY 2009. The potential revenue that would be received from this tax increase to fund the construction of a new convention and visitor's center is \$8,560,000 in the first twelve months the tax is in effect.

	FY 2007 Actuals	FY 2008 Adopted	FY 2009 Proposed	% Change '08 to '09
Transient Occupancy Tax (General Fund share only)	\$19,951,433	\$20,003,561	\$21,400,000	7.0%

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 4.0 percent is charged on most prepared foods offered for sale. The tax is in addition to the 5.0 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 2.0 percent.

	FY 2007 Actuals	FY 2008 Adopted	FY 2009 Proposed	% Change '08 to '09
Meals Tax	\$28,776,029	\$28,840,618	\$30,300,000	5.1%

OTHER LOCAL TAXES

The chart below lists other sources of local taxes.

	FY 2007 Actuals	FY 2008 Adopted	FY 2009 Proposed	% Change '08 to '09
Car Rental	4,764,836	4,600,000	4,950,000	8%
Bank Stock	1,670,817	1,435,000	1,435,000	-
Recordation	9,086,824	6,500,000	7,500,000	15%
Cigarette	2,697,319	3,000,000	2,700,000	-10%
Estate	73,655	80,000	80,000	-
Short-Term Rental	77,341	65,000	65,000	-
Utility	10,531,817	11,250,000	11,250,000	-
Consumption	792,568	775,000	775,000	-
Communication	2,391,969	7,246,221	8,100,000	12%
Total	\$32,087,146	\$34,951,221	\$36,855,000	5%

Car Rental Tax

(State Code Section §58.1-2402)

The local car rental tax is collected by the State and remitted to localities where the rental transaction occurred. Arlington local car rental tax is 4.0 percent, which is in addition to the State's 6.0 percent and NVTA's 2.0 percent. In 2005, the State General Assembly increased the State tax portion from 4.0 percent to 6.0 percent. The revenue increase from the additional two percent tax increase was dedicated to the Virginia Public Building Authority for the Statewide Agencies Radio System. In July 2007, NVTA approved an additional two percent increase effective in January 2008 to the car rental tax for participating Northern Virginia jurisdictions. Revenue collected from this incremental tax increase is dedicated for local and regional transportation initiatives. Funds are remitted to NVTA and do not post to the General Fund.

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.

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 mortgage refinancing as a result of lower or higher interest rates.

In 2004, the State increased the recordation tax \$0.10 to \$0.25 per \$100. With the State's legislation change, Arlington's locally-imposed recordation tax increased \$0.033 to \$0.0833 per \$100 of transaction value. This projection assumes strong refinancing activity in FY 2009 as the first generation of 5-year adjustable rate mortgages begins to mature.

Cigarette Tax

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

Arlington's cigarette tax rate is \$0.30 per pack of 20 cigarettes. The FY 2009 proposed budget is \$2.7 million, a 10.0 percent decrease over the adopted FY 2008 budget, reflecting the continued decline in smoking rates.

Estate Tax

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

The local estate tax was introduced in FY 1992. The tax is charged for the processing of estates by the Circuit Court Clerk's Office. At one-third of the State's estate tax rate of \$0.10 per \$100, the County rate is \$0.033 per \$100 of estate value.

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 not less than 80 percent of the gross rental receipts of such business in any year arises 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 lessor. The rate of the tax is one percent on the gross receipts of such business.

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.

For the FY 2006 adopted budget, the commercial utility tax rate for gas and electricity was increased 30 percent. The new rate for commercial and industrial consumers of natural gas was increased from \$0.05017/CCF to \$.06522/CCF and the new rate for commercial consumers of electricity was increased from \$0.004989/kWh to \$.00649/kWh.

A residential utility tax was imposed on consumers of electricity and natural gas in FY 2008. The County Board dedicated the revenue for the environmental initiatives as part of the Arlington Initiative to Reduce Emissions (Fresh AIRE) campaign. The tax on residential consumers is capped at \$3.00 per month for each utility. In addition, the first 400 kWh of electricity and the first 20 CCF of natural gas are excluded from taxation. The tax rate for residential consumers was set at \$0.00341/kWh for electricity and \$.03/CCF for natural gas. The revenue projected from the residential utility tax in FY 2009 is \$1,500,000.

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.

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 5 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.

SCHOOLS REVENUE SHARING AGREEMENT

Every year, the County enters into a revenue sharing agreements with Arlington County Public Schools that stipulates how local tax revenue is to be allocated between the County and the Schools. The percentage of local tax revenues that is allocated to the Schools is based on enrollment statistics as of September 30 of the previous fiscal year. The revenue sharing agreement exempts certain local tax revenue from the School's allocation. The table below shows the percentage of local tax revenue that has been allocated to the County and the Schools since FY 2004.

Fiscal Year	County's Share	School's Share
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%

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 related services.

	FY 2007 Actuals	FY 2008 Adopted	FY 2009 Proposed	% Change '08 to '09
Motor Vehicle Decal Fees	3,441,490	3,500,000	3,500,000	-
Cable TV Franchise Fees	1,958,379	-	-	-
Building Permits	2,461,771	3,016,000	-	-100%
Electrical Permits	845,242	982,000	-	-100%
Plumbing Permits	652,040	709,000	-	-100%
Highway Permits	645,331	725,013	1,020,000	41%
Site Plan Fees	904,385	788,740	1,408,740	79%
Right-of-Way Fees	890,208	900,000	900,000	-
Other	1,888,548	1,829,979	1,046,915	-43%
Total	\$13,687,394	\$12,450,732	\$7,875,655	-37%

Pursuant to a September 2007 County Board decision, \$6,173,500 in license, permit and fee revenue from the Adopted 2008 budget will be posted to the new CPHD Development Fund beginning in FY 2009. Thus, while General Fund license, permit, and fee revenue is projected to decrease 37 percent in FY 2009, when the effect of the Development Fund is netted out, this revenue category is projected to increase 25 percent, due proposed increases for use permits, site plan fees, rezonings, and fire inspection fees.

Decal Fees

An annual license tag fee of \$24 is imposed for all applicable motor vehicles. This annual fee is similar to charges in many surrounding jurisdictions. From CY 2005 to CY 2007 the number of vehicles remained relatively stable. This trend is projected to continue in CY 2008. Projected revenues for FY 2009 total \$3.5 million.

Cable TV Franchise Fees

In January 2007, the State began collecting the County's cable franchise fee with Comcast and Verizon under the newly imposed communications sales tax. The State now remits the revenue to Arlington as part of the communications tax.

Building, Electrical and Plumbing Permits

Building permits are calculated on a square footage basis and fluctuate based on the number of projects. Electrical permits are charged on all electrical work in homes, commercial and apartment projects such as services, outlets, lights and motors. Plumbing permits are required for water and sewer service, all plumbing fixtures and gas installations for new construction, repairs, alterations and additions. Beginning in FY 2009, revenue from these fees will go to the newly-created CPHD Development Fund and will no longer be reported to the General Fund. More information on this new fund can be found later in this section.

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. In FY 2009, more revenue is anticipated due to improved collections processes and fee increases approved in FY 2008.

Site Plan Fees

Increases in site plan fees reflect increases approved in FY 2008, as well as additional fee increases proposed for FY 2009.

Right-of-Way Fees

Revenues from right-of-way fees are based on the current rate imposed by the State at \$0.67/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.

Other

Other license and permit revenue comes from rezoning permits and other miscellaneous use permits and fees. In FY 2007 and 2008, this category also includes elevator certificate fees, building plan reviews, and occupancy permits, which will be posted to the CPHD Development Fund beginning in FY 2009. For FY 2009, "other" revenues are forecast to decrease 43 percent due to the loss of some revenue sources to the new fund, despite some proposed fee and permit increases.

FINES, INTEREST, RENTS

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

	FY 2007 Actuals	FY 2008 Adopted	FY 2009 Proposed	% Change '08 to '09
Fines/Tickets	8,315,169	8,300,500	9,044,500	9%
Interest	16,689,705	13,000,000	14,500,000	12%
Courthouse Plaza	995,459	900,000	900,000	-
Paid Parking	1,309,081	1,040,431	1,200,000	15%
Other Revenue	638,788	473,352	867,543	83%
Total	\$27,948,201	\$23,714,283	\$26,512,043	12%

Fines/Tickets

This category is comprised of traffic moving violations, parking tickets, arrest fees, court reporter's costs, and miscellaneous court costs. Fines are also collected on infractions that occur at Reagan National Airport.

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. Despite recent interest rate cuts by the Board of Governors of the Federal Reserve, the federal funds rate is still significantly higher than its recent historical lows,

and it is anticipated that interest revenue will continue to be a strong source of County revenue in FY 2009.

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 building's operations.

Paid Parking

Parking revenue is generated by the monthly charge paid to park in the various government buildings.

Other

Rentals, sales of surplus, and lease agreements are included in this revenue category.

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 2007 Actuals	FY 2008 Adopted	FY 2009 Proposed	% Change '08 to '09
Refuse/Recycling Fee	8,437,681	9,509,970	9,855,912	4%
Parking Meters	4,204,628	4,971,830	5,470,563	10%
Court Costs	2,291,208	3,000,000	2,296,000	-23%
Falls Church Reimbursement	2,122,033	2,214,391	2,414,757	9%
Recreation Fees	5,144,485	5,251,086	5,867,501	12%
Ambulance Service Fees	2,518,992	1,788,842	2,515,000	41%
E 9-1-1 Surcharge	2,686,552	-	-	-
Other	10,094,100	10,005,990	11,912,756	19%
Total	\$37,499,679	\$36,742,109	\$40,332,489	10%

For FY 2009, the combined residential customer rate for refuse collection, disposal and recycling is proposed to increase \$10.76 from \$295.80 to \$306.56 per year. The County's policy for the refuse rate is recovery of 100 percent of disposal and collection costs. In FY 2009, the solid waste fee will generate approximately \$9.9 million in revenues based on the current number of households served by the refuse collection and recycling programs.

Increases in projected parking meter revenue reflect a more accurate projection of future revenues based on the initial impact of parking meter fee increases that took effect in FY 2008. The change in revenue for court costs reflects the amount of court-related activity. The Falls Church reimbursement represents a charge for services provided by the County that includes fire, emergency medical services, sheriff, court and judicial services. Recreation fees include charges for summer and holiday camp programs, senior adult programs, competitive swimming, and membership to the Thomas Jefferson Community Center and for use of athletic fields. The projected increase in recreation fee revenue reflects proposed fee increases intended to recover a greater percentage of total parks and recreation costs. The increase in ambulance fee revenue

reflects a proposed fee increase, as well as more accurate projections based on recent revenue trends.

The loss of E-911 revenue in FY 2008 and FY 2009 is due to the State's repeal of Arlington's locally-imposed fee of \$3.00/line/month. Beginning January 2007, the County's E-911 fee is included in the newly imposed communications sales tax. The State now remits the revenue to Arlington as a tax, and it is included with other communications tax revenue (see local tax revenue section).

Major revenue sources in the "Other" category and their FY 2009 revenues are: fees from human services programs (\$2.5 million); reimbursement from the Utilities Fund and the CPHD Development Fund for administrative functions of County staff agencies (\$2.8 million); library fines and fees (\$0.5 million); engineering service charges (\$1.0 million); and Arlington Transit (ART) fares (\$1.1 million).

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 2007 Actuals	FY 2008 Adopted	FY 2009 Proposed	% Change '08 to '09
Highway Aid	15,197,939	15,198,000	16,276,303	7%
Law Enforcement	7,696,280	7,696,280	7,311,466	-5%
Health Reimbursement	3,594,064	3,481,104	3,561,452	2%
Social Services	4,472,212	4,336,547	5,050,038	16%
Mental Health	5,649,837	5,474,090	6,651,917	22%
Sheriff / Detention	7,500,846	7,349,903	7,564,722	3%
Prisoner Expense	949,464	1,263,883	1,258,883	-
Commuter Assistance	3,850,026	3,160,460	3,020,460	-4%
Comprehensive Services Act	2,873,659	3,166,216	3,166,216	-
Jail Construction	1,810,516	1,800,000	1,800,000	-
Other	11,947,342	9,635,049	10,194,390	6%
Total	\$65,542,185	\$62,561,532	\$65,855,847	5%

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. In addition to highway aid, the County is reimbursed for its costs for maintaining traffic signals on state roads. The State traffic signal funds total approximately \$1.0 million for FY 2009 and are included in the "other" category.

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. Calculations to determine the distribution of HB599 funds are performed biennially by the Department of Criminal Justice Services. The

Governor's Proposed 2008-2010 Biennial Budget calls for a five percent reduction in HB599 funding, which is reflected in the lower low enforcement aid estimate for FY 2009.

The Governor's Proposed Budget also calls for revenue from Alcohol Beverage Control (ABC) profits and wine tax to be distributed to towns only and not to counties or cities. This reduction is included in the "other" category.

Some state revenue categories are projected to increase markedly in FY 2009. For example, mental health aid is projected to increase roughly 22 percent over the FY 2008 adopted budget due to the receipt of a \$1.05 million Regional Older Adult Facilities Mental Health Support Team grant. Highway aid is projected to increase seven percent due to a combination of escalating inflation and a higher construction allocation. Social services aid is projected to increase 16 percent as a result of larger State allocations to the Child and Family Services Division of the Department of Human Services.

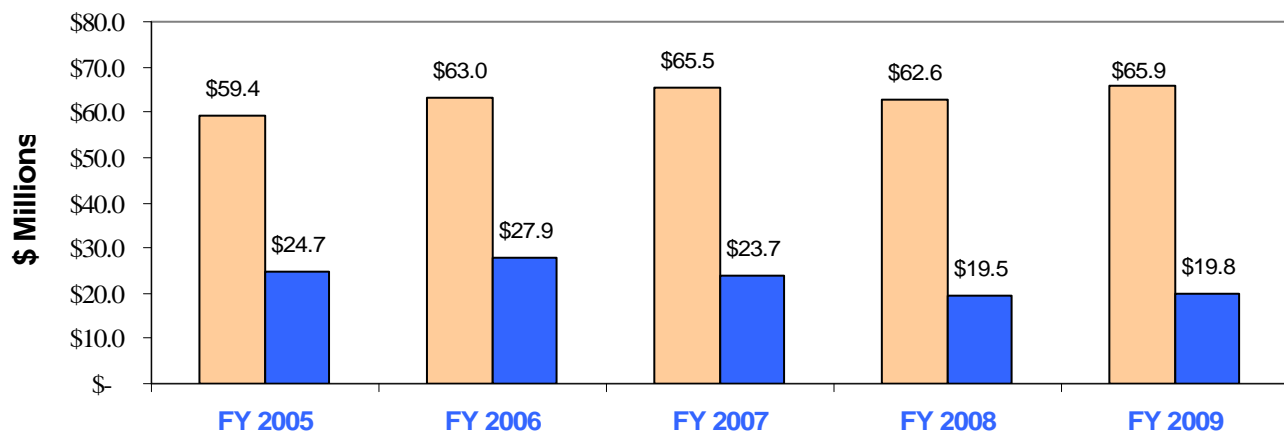
A number of other State revenue categories are projected to remain largely unchanged over FY 2008. These categories include prisoner expense reimbursements for State prisoners housed in the County facility; comprehensive services act (CSA) funds, a consolidation of court and social service programs targeted at preventing out-of-home placements for troubled youths; and a reimbursement for a portion of the costs to construct the Arlington Regional Jail. The regional jail reimbursement to the County will continue until FY 2013. In addition to traffic signal funds, "other" revenues from the Commonwealth include 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 Commissioner of the Revenue, Treasurer, Sheriff, Commonwealth's Attorney, Circuit Court Clerk, and the General Registrar.

REVENUE FROM THE FEDERAL GOVERNMENT

The federal government provides funding for employment assistance, housing programs, drug enforcement, aid to the elderly, and other programs. The Workforce Investment Act (WIA)/Job Training Partnership Act (JTPA) funding is based on unemployment data and poverty levels and are based on the current year's allocation by the state. 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. Social services revenue represents the largest single category of federal

State and Federal Government Revenue (\$ millions)

State Aid Federal Aid



funds—accounting for approximately \$10.0 million—and is passed through from the State budget to Arlington County. Since some of the federal social service programs are 100 percent reimbursable, revenue will change with changes in caseloads. Substance abuse revenue is projected to fall due to the loss of a Center for Substance Abuse Treatment grant. Revenue to maintain U.S. Marshal prisoners is generated through an agreement with the U.S. Marshal's Office to house federal prisoners in the Arlington County Detention Facility when bed space is available. The remaining federal revenue includes payments for grant funding through the Older Americans Act, mental health reimbursements and other miscellaneous grant and reimbursement funding.

	FY 2007 Actuals	FY 2008 Adopted	FY 2009 Proposed	% Change '08 to '09
WIA / JTPA	1,105,146	1,444,637	1,739,337	20%
HUD / HOME	240,639	1,413,031	1,375,862	-3%
Social Services	10,744,113	9,982,986	9,997,370	-
Substance Abuse	421,248	1,007,360	797,787	-21%
US Marshal Prisoners	1,798,672	1,550,000	1,550,000	-
Other	9,413,547	4,057,090	4,342,324	7%
Total	\$23,723,365	\$19,455,104	\$19,802,680	2%

MI SCELLANEOUS REVENUE

These include revenue sources that do not fall under any other category and include one-time or pass through funds. Included in these payments are revenue from the sale of land and buildings and fees paid by Comcast Cable as part of the Public Education and Governance Grant. The other category includes various revenue to the Department of Human Services for a lease agreement with Cherrydale Nursing Center, Comprehensive Health Investment Project (CHIP) of Virginia, Teens Against Tobacco, and other County departmental funding including Department of Environmental Services reimbursements. Cable TV payments for Arlington Community Television are now received as part of the recently enacted communications tax and are no longer recorded as miscellaneous revenue.

	FY 2007 Actuals	FY 2008 Adopted	FY 2009 Proposed	% Change '08 to '09
Sale of Land and Buildings	541,503	50,000	50,000	-
Cable TV Administration	197,911	190,000	206,000	8%
Affordable Housing Investment Fund	1,450,804	-	-	-
Cable TV ACT Payments	586,555	586,555	-	-100%
Bond Premiums	650,489	-	-	-
Proceeds from Lease Purchases	136,000	-	-	-
Other	2,586,039	628,999	705,998	12%
Total	\$6,149,301	\$1,455,554	\$961,998	-34%

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 Chesapeake Bay program, funding for the administration of the business improvement districts (Rosslyn and Crystal City), and transfers to the Departments of Economic Development and Parks & Recreation from the Rosslyn Trust & Agency account. In FY 2009, the Industrial Development Authority (IDA) will transfer \$2.4 million to the County from the collection of user fees in the new Ballston skating facility to pay the debt on the taxable revenue bonds which

the County issued in CY 2006. Additionally, the \$1.8 million is anticipated as a transfer from the new Transportation Investment Fund to pay for a portion of the County's METRO subsidy.

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 2009 proposed budget includes \$9.6 million in excess revenue appropriated for the FY 2009 budget as part of the FY 2007 closeout deliberations. These funds will be used for one-time pay-as-you-go capital projects.

	FY 2007 Actuals	FY 2008 Adopted	FY 2009 Proposed	% Change '08 to '09
Transfers	5,141,691	2,718,223	4,725,456	74%
Prior Year Adjusted Balance	74,129,942	13,676,134	9,644,467	-29%
Total	\$79,271,633	\$16,394,357	\$14,369,923	-12%

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 2007, 2008 and 2009.

General Fund Revenues	FY 2007 Actuals	FY 2008 Adopted	FY 2009 Proposed	% Change '08 to '09
Real Estate Tax	\$425,982,688	\$448,482,437	\$472,003,493	5%
Personal Property Tax	99,197,669	95,850,000	97,206,000	1%
BPOL Tax	50,898,687	52,500,000	54,696,000	4%
Local Sales Tax	34,448,601	35,129,970	36,450,000	4%
Recordation Tax	9,086,824	6,500,000	7,500,000	15%
Cigarette Tax	2,697,319	3,000,000	2,700,000	-10%
Transient Occupancy Tax	19,951,433	20,003,561	21,400,000	7%
Utility Tax	10,531,817	11,250,000	11,250,000	-
Meals Tax	28,776,029	28,840,618	30,300,000	5%
Communication Tax	2,391,969	7,246,221	8,100,000	12%
Other Taxes	7,379,218	6,955,000	7,305,000	5%
Total Local Taxes	\$691,342,254	\$715,757,807	\$748,910,493	5%
Decal Fees	3,441,490	3,500,000	3,500,000	-
Licenses, Permits & Fees	10,245,904	8,950,732	4,375,655	-51%
Fines, Interest, Rents	27,948,201	23,714,283	26,512,043	12%
Charges for Service	37,499,679	36,742,109	40,332,489	10%
Commonwealth	65,542,185	62,561,532	65,855,847	5%
Federal Government	23,723,365	19,455,104	19,802,680	2%
Miscellaneous Revenue	6,149,301	1,455,554	961,998	-34%
Transfers	5,141,691	2,718,223	4,725,456	74%
Total Non-Tax Revenue	\$179,691,816	\$159,097,537	\$166,066,168	4%
TOTAL (excluding prior year balance)	\$871,034,070	\$874,855,344	\$914,976,661	5%
Prior Year Adjusted Balance	74,129,942	13,676,134	9,644,467	-29%
TOTAL (including prior year balance)	\$945,164,011	\$888,531,478	\$924,621,128	4%

TRAVEL AND TOURISM PROMOTION FUND (Fund 202)

The FY 2009 revenue budget for the Travel and Tourism Promotion Fund reflects a seven percent increase in projected transient occupancy tax revenues over the FY 2008 adopted budget. Funds are used to market and promote tourism in Arlington County. No federal funds are anticipated in FY 2009, as the \$400,000 federal recovery grant that the County first received in FY 2003 for the build out and rent for the Pentagon Row Visitors' Center has been fully paid. The General Fund transfer supports personnel costs associated with the Arlington Convention and Visitors Service, which was transferred from the General Fund in FY 1992.

	FY 2007 Actuals	FY 2008 Adopted	FY 2009 Proposed	% Change '08 to '09
Transient Occupancy Tax	970,270	1,000,178	1,070,000	7%
Miscellaneous	(70,862)	2,500	2,500	-
Federal Grants	226,792	78,000	-	-100%
Transfer In	247,000	247,000	247,000	-
Total	\$1,373,200	\$1,327,678	\$1,319,500	-1%

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 Arlington County Board consideration.

For the FY 2009 budget, no change is proposed to the adopted FY 2008 tax rate of \$.082 for each \$100 of real estate assessment value.

	FY 2007 Actuals	FY 2008 Adopted	FY 2009 Proposed	% Change '08 to '09
Service District Taxes	\$2,064,632	\$2,400,000	\$3,000,000	25%

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.

For the FY 2009 budget, the additional real estate tax rate is proposed to decrease to \$.043 for each \$100 of real estate assessment value. This is a decrease of \$0.002 from the adopted FY 2008 rate for the Crystal City business improvement district.

	FY 2007 Actuals	FY 2008 Adopted	FY 2009 Proposed	% Change '08 to '09
Service District Taxes	\$1,885,953	\$2,088,517	\$2,173,657	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 2009 revenue is anticipated to fall modestly reflecting a change in the federal allocation formula.

	FY 2007 Actuals	FY 2008 Adopted	FY 2009 Proposed	% Change '08 to '09
Federal Aid - CDBG	\$2,813,215	\$1,809,216	\$1,753,876	-3%

SECTION 8 HOUSING ASSISTANCE FUND (Fund 208)

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

	FY 2007 Actuals	FY 2008 Adopted	FY 2009 Proposed	% Change '08 to '09
Housing Assistance	19,020,037	13,513,644	14,101,149	4%
Administrative Fees	1,450,231	1,459,940	1,587,639	9%
HOPWA Grant	56,191	179,000	149,000	-17%
Shelter Plus Care	183,386	180,312	180,312	-
Interest Income	402,884	48,240	-	-100%
Miscellaneous	75,023	-	-	-
Total	\$21,187,752	\$15,381,136	\$16,018,100	4%

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 FY 2009, funding sources for the County's PAYG budget includes FY 2007 carryover funds of \$9.64 million and an ongoing base budget of \$5.44 million from general fund support, up from \$5.2 million in FY 2008.

	FY 2007 Actuals	FY 2008 Adopted	FY 2009 Proposed	% Change '08 to '09
Charges for Services	2,683,614	-	-	-
Miscellaneous Revenue	1,885,491	-	-	-
Cable TV	736,693	-	-	-
State Grant - Misc.	3,287,514	-	-	-
SLEP Grant	2,892,501	-	-	-
Federal Grants - Misc.	192,904	-	-	-
Proceeds for Lease Purchase	839,020	-	-	-
Transfer In	14,396,318	16,575,000	15,085,227	-9%
Total	\$26,914,054	\$16,575,000	\$15,085,227	-9%

TRANSPORTATION INVESTMENT FUND (Fund 331)

In April 2007, the General Assembly passed HB 3202, which authorized the Northern Virginia Transportation Authority (NVTA) to impose seven taxes and fees for local and regional

transportation initiatives. These new taxes and fees include a 0.4 percent grantors tax on the sale of property, a two percent motor vehicle rental tax, a two percent transient occupancy tax, a \$10 safety inspection fee, a five percent sales tax on auto repairs, a \$10 regional vehicle registration fee and a \$10 initial vehicle registration fee. Forty percent of the revenue collected in each participating NVTA jurisdiction—including Arlington, Fairfax, Loudon and Prince William Counties and the Cities of Alexandria, Fairfax, Falls Church, Manassas, and Manassas Park—is remitted to that jurisdiction for local transportation projects and related expenses. For FY 2009, it is anticipated that the County will receive \$12.4 million from NVTA.

	FY 2007 Actuals	FY 2008 Adopted	FY 2009 Proposed	% Change '08 to '09
NVTA Local Share	-	-	\$12,400,000	-

UTILITIES FUND (Fund 503)

For FY 2009, the Utilities Fund revenues are projected to total \$78,593,745. 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 is proposed to increase \$1.34 to \$10.54 per thousand gallons for FY 2009. This increase is necessitated primarily due to increased debt service costs related to a large-scale capital project at the Water Pollution Control Plant, which will expand the plant's capacity and reduce the amount of pollutants discharged into the Chesapeake Bay watershed. This project is required by State and federal regulations.

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. For FY 2009, it is proposed that these fees be increased by between 33 percent and 130 percent. These fees, which are intended to fully recover County costs, have not been increased since 1990.

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.

	FY 2007 Actuals	FY 2008 Adopted	FY 2009 Proposed	% Change '08 to '09
Interest	22,256	100,000	100,000	-
Hazardous Household Material Fee	25,450	10,000	10,000	-
Utility Marking Fee	107,536	100,000	100,000	-
Water Sewer Service	56,324,280	64,769,379	74,083,745	14%
Water Service Connection Fees	471,407	350,000	650,000	86%
Sewage Treatment	4,634,852	3,150,000	3,150,000	-
Flow Test Fees	11,575	6,000	6,000	-
Late Charges & Turn On Fees	416,711	357,000	357,000	-
Miscellaneous Revenue	1,265,074	137,000	137,000	-
Total	\$63,279,141	\$68,979,379	\$78,593,745	14%

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 2007 Actuals	FY 2008 Adopted	FY 2009 Proposed	% Change '08 to '09
Interest	588,904	175,000	195,000	11%
Water / Sewer Hook-up	3,339,366	4,325,000	4,100,000	-5%
Sewage Treatment Charges	9,541,467	360,000	295,000	-18%
Miscellaneous	24,821	-	-	-
Proceeds from VRA Loan	32,541,361	-	-	-
WQIF Grant	18,958,343	-	-	-
Transfer In	9,316,000	9,525,000	10,190,500	7%
Utilized Fund Balance	-	-	-	-
Total	\$74,310,262	\$14,385,000	\$14,780,500	3%

BALLSTON GARAGE (Funds 540 & 548)

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

	FY 2007 Actuals	FY 2008 Adopted	FY 2009 Proposed	% Change '08 to '09
Interest	790,316	250,000	250,000	-
Parking Revenue	3,690,603	3,790,840	3,869,496	2%
Total	\$4,480,919	\$4,040,840	\$4,119,496	2%

CPHD DEVELOPMENT 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 will be posted to this new fund, including building, electrical, plumbing, occupancy and elevator certificate permits.

	FY 2007 Actuals	FY 2008 Adopted	FY 2009 Proposed	% Change '08 to '09
Building Permits	-	-	7,467,758	-
Electrical Permits	-	-	1,320,000	-
Plumbing Permits	-	-	1,100,000	-
Mechanical Permits	-	-	700,000	-
Occupancy Permits	-	-	596,000	-
Elevator Certificate Fees	-	-	400,000	-
Plan Review - Walk Throughs	-	-	460,000	-
Other Revenue	-	-	229,628	-
Total	-	-	\$12,273,386	-

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 2007 Actuals	FY 2008 Adopted	FY 2009 Proposed	% Change '08 to '09
Sales of Surplus Equipment	740,743	227,880	300,000	32%
Service to Outside Agencies	-	22,100	-	-100%
Miscellaneous	116,282	63,000	63,000	-
Transfer In	178,665	103,235	27,347	-74%
Total	\$1,035,690	\$416,215	\$390,347	-6%

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 2007 Actuals	FY 2008 Adopted	FY 2009 Proposed	% Change '08 to '09
Services to Outside Agencies	33,957	23,100	33,000	43%
Transfer In	192,304	200,838	200,838	-
Total	\$226,261	\$223,938	\$233,838	4%

JAIL INDUSTRIES FUND (Fund 612)

The Jail Industries Fund was created in FY 1995 to track and report the activities of a program within the Detention Facility, which trains inmates in park maintenance, printing services and catering services. Revenue previously came from payments by the City of Alexandria for work performed by Arlington prisoners in Alexandria. However, because Alexandria has set up a similar program of its own, no future revenue is anticipated.

	FY 2007 Actuals	FY 2008 Adopted	FY 2009 Proposed	% Change '08 to '09
Service Fees	-	\$5,100	-	-100%

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

Using the current tax rate of \$0.818 per \$100 of assessed valuation, the real estate tax bill for the average residential family home will decrease by \$55 to \$4,342 for calendar year (CY) 2008, which represents a portion of FY 2008 and FY 2009. The average assessment for a single-family home decreased by 1.25 percent from \$537,500 in CY 2007 to \$530,800 in CY 2008.

REAL ESTATE TAX PAYMENT Average Single Family Home

Calendar Year	Average Assessed Value	Tax Rate	Tax Payment	Tax Payment Increase
1999	\$191,350	\$0.998	\$1,910	\$52
2000	\$202,770	\$1.023	\$2,074	\$164
2001	\$224,390	\$1.023	\$2,296	\$222
2002	\$269,500	\$0.993	\$2,676	\$380
2003	\$316,000	\$0.978	\$3,090	\$414
2004	\$369,600	\$0.958	\$3,541	\$451
2005	\$458,200	\$0.878	\$4,023	\$482
2006	\$541,800	\$0.818	\$4,432	\$409
2007	\$537,500	\$0.818	\$4,397	-\$35
Proposed 2008	\$530,800	\$0.818	\$4,342	-\$55

Personal Property Tax

For residents, vehicles are generally the item for which the personal property tax is paid. For 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 calendar year average assessed value through the sixth certified personal property book, which is released in December and represents approximately 97% of the actual year end vehicle assessments.

PERSONAL PROPERTY TAX PAID BY TYPICAL HOUSEHOLD*
(Assumes 2.0 Cars Per Household)

Calendar Year	Average Assessed Value	Tax Rate	Tax Payment
1999	\$5,581	\$4.40	\$491
2000	\$5,986	\$4.40	\$527
2001	\$6,287	\$4.40	\$553
2002	\$6,405	\$4.40	\$564
2003	\$6,702	\$4.40	\$590
2004	\$6,970	\$4.40	\$613
2005	\$6,601	\$4.40	\$581
2006	\$6,819	\$5.00	\$682
2007	\$7,308	\$5.00	\$731
Proposed 2008	\$7,340	\$5.00	\$734

* Does not reflect state rebates of PPTRA (prior to CY 2006) or the State's fixed block grant distribution (CY 2006 - CY 2008).

Refuse Collection and Disposal Fees

The annual residential charge for refuse and recycling is proposed to increase to \$306.56 and includes cardboard recycling. This rate achieves the County's objective of 100 percent recovery of household refuse collection, disposal and recycling costs and part of the leaf collection costs. Arlington's rate continues to be competitive in the Washington metropolitan area.

Fiscal Year	Refuse/Recycling Fee
2000	\$197.64
2001	\$219.48
2002	\$219.48
2003	\$227.92
2004	\$232.60
2005	\$245.64
2006	\$248.76
2007	\$260.36
2008	\$295.80
Proposed 2009	\$306.56

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 water/sewer rate is proposed to increase by \$1.34 to \$10.54 per thousand gallons in FY 2009.

Fiscal Year	Water/Sewer Service Rate*	Average Annual Residential Cost
2000	\$4.19	\$293.30
2001	\$4.46	\$312.20
2002	\$4.58	\$320.60
2003	\$4.70	\$329.00
2004	\$5.30	\$371.00
2005	\$6.20	\$434.00
2006	\$7.13	\$499.10
2007	\$8.00	\$560.00
2008	\$9.20	\$644.00
Proposed 2009	\$10.54	\$737.80

*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 2004 – CY 2007 and the proposed tax and fee rates for CY 2008.

Summary of Major Residential Taxes and Fees

	CY 2004	CY 2005	CY 2006	CY 2007	Proposed CY 2008	% Change '07 to '08
Real Estate Tax	\$3,541	\$4,023	\$4,432	\$4,397	\$4,342	-1%
Personal Property*	613	581	682	731	734	0%
Annual Decal Fee	24	24	24	24	24	0%
Refuse Fee**	246	249	260	296	307	4%
Water / Sewer Service**	434	499	560	644	738	15%
Residential Utility Tax**				72	72	0%
Total	\$4,858	\$5,376	\$5,958	\$6,164	\$6,216	1%

* Assumes 2 cars per household. Does not reflect state rebates for PPTRA or the State's fixed block grant distribution.

** 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 rate.

The following chart compares the major residential taxes and fees for the Northern Virginia jurisdictions for the average household using Calendar Year 2007 rates and assessments.

**Calendar Year 2007 Regional Comparison
Average Annual Local Taxes/Fees Per Household**

	Arlington County	Fairfax County	City of Fairfax	City of Alexandria	City of Falls Church	Prince William County	Loudoun County
Real Estate ¹	\$4,397	\$4,822	\$4,009	\$4,497	\$5,526	\$4,540	\$5,201
Personal Property ²	731	668	700	694	688	541	614
Residential Consumer Utility ³	72	96	81	85	180	144	65
Subtotal	\$5,200	\$5,586	\$4,790	\$5,276	\$6,394	\$5,225	\$5,880
Water/Sewer ⁴	\$644	\$392	\$437	\$694	\$656	\$612	\$459
Solid-Waste/Recycling ⁵	296	330	355	264	n/a	345	300
Decal Fee	24	-	25	25	25	24	25
TOTAL	\$6,164	\$6,308	\$5,607	\$6,259	\$7,075	\$6,206	\$6,664
Amount more (less) than Arlington		\$144 2.3%	(\$557) -9.0%	\$95 1.5%	\$911 14.8%	\$42 0.7%	\$500 8.1%

¹ Represents the annual real estate tax bill based on each locality's tax rate at an average single family home value of \$537,500.

² Estimate based upon 2.0 cars per household, and assumes the same average vehicle value (however, given that Arlington and Loudoun uses a lower assessment valuation, the actual average vehicle value for Fairfax County and Cities of Alexandria and Falls Church may be higher). Taxes do not reflect the State's fixed block grant to localities and the adopted method of distribution.

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

⁴ Rate for City of Falls Church represents the residents who live inside the City and pay Falls Church water and sewer rates. Residents living outside the City pay Falls Church water and Fairfax sewer rates. Assumes average single family residence uses 70,000 gallons of water per year and is based on FY 2008 rates.

⁵ Residents in Falls Church 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. The amounts shown represent the average fees charged by private haulers.

CALENDAR YEAR 2007 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	0.53	0.23	0.26	0.16	0.00
	0.28	Res	0.38	0.50	Res		
REPAIR, PERSONAL, AND BUSINESS SERVICES							
Special Occupational	0.36	0.35	0.36	0.27	0.31	0.33	N/A
Personal Services	0.35	0.35	0.36	0.27	0.19	0.23	0.21
Business Services	0.35	0.35	0.36	0.27	0.19	0.17	0.21
Repair Services	0.35	0.35	0.36	0.27	0.19	0.16	0.21
Amusements	0.25	0.36	0.36	0.27	0.26	0.21	0.21
Parking Lots	0.36	0.35	0.36	0.27	0.19	0.17	0.21
RETAIL SALES							
Retail Merchants	0.20	0.20	0.19	0.20	0.17	0.17	0.17
Restaurants	0.20	0.20	0.19	0.20	0.17	0.17	0.17
Filling Stations	0.10	0.20	0.19	0.20	0.17	0.17	0.17
CONTRACTING AND CONSTRUCTING							
Contractors	0.16	0.16	0.16	0.16	0.11	0.13	0.13
Builders/Developers	0.16	0.16	0.16	0.16	0.05	0.13	0.13
Wholesalers	0.08	0.05	0.08	0.05	0.04	0.05	0.05

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

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

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

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

	TAX YEAR 2006			TAX YEAR 2007			CHANGE FROM 2006 TO 2007			PERCENT CHANGE		
	Tax Rate	Average Assessed Value	Tax Payment	Tax Rate	Average Assessed Value	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	\$0.818	\$541,800	\$4,432	\$0.818	\$537,500	\$4,397	\$0.00	(\$4,300)	(\$35)	(0.0%)	-0.8%	-0.8%
Alexandria	\$0.815	\$526,852	\$4,294	\$0.830	\$509,593	\$4,230	\$0.02	(\$17,259)	(\$64)	-(1.8%)	-3.3%	-1.5%
Fairfax County	\$0.890	\$540,746	\$4,813	\$0.890	\$542,744	\$4,830	\$0.00	\$1,998	\$18	(0.0%)	0.4%	0.4%
Loudoun County	\$0.890	\$536,100	\$4,771	\$0.960	\$497,240	\$4,774	\$0.07	(\$38,860)	\$2	-(7.9%)	-7.2%	0.0%
Prince William Co.	\$0.8071	\$410,928	\$3,317	\$0.8379	\$409,428	\$3,431	\$0.0308	(\$1,500)	\$114	-(3.8%)	-0.4%	3.4%

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

³ Average assessed values for Falls Church and the City of Fairfax not available for CY 2007.

CALENDAR YEAR 2007 TAX RATES IN THE WASHINGTON METROPOLITAN AREA

Tax	Arlington County	City of Alexandria	City of Falls Church	City of Fairfax	Fairfax County	Loudoun County	Pr. William County
Local Real Estate Tax Rate	\$0.818	\$0.830	\$1.02	\$0.74	\$0.89	\$0.96	\$0.8379
Special Taxing Districts	\$.045 - \$.223	-	-	\$.06 - \$.125	\$0.001-\$0.22	\$0.14-\$0.30	\$0.02-\$0.20
State Tax Rate	-	-	-	-	-	-	-
Personal Property							
Vehicle Rate	\$5.00	\$4.75	\$4.71	\$4.79	\$4.57	\$4.20	\$3.70
Effective Vehicle Rate	\$4.50	\$4.75	\$4.71	\$4.79	\$4.57	\$3.78	\$3.70
Business Rate	\$5.00	\$4.50	\$4.71	\$4.79	\$4.57	\$4.20	\$3.70
Newly Registered Vehicle Tax (state)	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Local Vehicle Registration-Decal	\$24	\$25	\$25	\$25	\$0	\$25	\$24
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%	1.0%
Gasoline Tax							
Per Gallon	\$0.175	\$0.175	\$0.175	\$0.175	\$0.175	\$0.175	\$0.175
Retail Sales	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Sales Tax							
State (see note)	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Local	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Meals Tax	4.0%	3.0%	4.0%	4.0%	-	-	-
Transient Occupancy Tax	5.25%	5.5% plus \$1.00 per night/room	5.00%	4.00%	4.00%	5.00%	5.00%
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	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50
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	\$0.70	\$0.70	\$0.50	\$0.05	-	-
Utility Tax on Commercial Users							
Electricity	\$1.15 plus \$0.00649/kWh	\$0.97 plus \$0.004610/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	\$0.005393/kWh max=\$72.00	\$2.29 plus \$0.013487/kWh max=\$100/mo.
Telephone - Land Line	-	State Eliminated in CY 2007	State Eliminated in CY 2007	State Eliminated in CY 2007	State Eliminated in CY 2007	State Eliminated in CY 2007	State Eliminated in CY 2007
Cellular	-	State Eliminated in CY 2007	-	State Eliminated in CY 2007	State Eliminated in CY 2007	State Eliminated in CY 2007	State Eliminated in CY 2007
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	-	15% /1st \$150	8%	15% /1st \$500	-	-	-
Utility Tax on Residential Users							
Electricity	\$0.0 plus \$0.00341/kWh max=\$3.00 with first 400 kWh exempt	\$1.12 plus \$0.12075/kWh max=\$2.40	\$0.70 plus \$0.007575/kWh max=\$5.00	\$1.05 plus \$0.01136/kWh max=\$2.25	\$0.56 plus \$0.00605/kWh max=\$4.00	\$0.006804/kWh max=\$2.70	\$1.40 plus \$0.01509/kWh max=\$3.00
Telephone - Land Line	-	State Eliminated in CY 2007	State Eliminated in CY 2007	State Eliminated in CY 2007	State Eliminated in CY 2007	State Eliminated in CY 2007	State Eliminated in CY 2007
Cellular	-	State Eliminated in CY 2007	-	State Eliminated in CY 2007	State Eliminated in CY 2007	State Eliminated in CY 2007	State Eliminated in CY 2007
Gas	\$0.0 plus \$0.03/CCF max = \$3.00 / first 20 CCF exempt	\$1.28 plus \$0.124444/CCF max=\$2.40	\$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% /1st \$15	10% /1st \$50	15% /1st \$15	-	-	-

CALENDAR YEAR 2007 TAX RATES IN THE WASHINGTON METROPOLITAN AREA

Tax	Arlington County	City of Alexandria	City of Falls Church	City of Fairfax	Fairfax County	Loudoun County	Pr. William County
Communications Sales Tax							
State	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Local	-	-	-	-	-	-	-
E-911 Tax, Per Line, Per Month							
State	-	-	-	-	-	-	-
Local	State Eliminated in CY 2007	State Eliminated in CY 2007	State Eliminated in CY 2007	State Eliminated in CY 2007	State Eliminated in CY 2007	State Eliminated in CY 2007	State Eliminated in CY 2007
Wireless E-911 Tax							
State	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75

NOTES

REAL ESTATE TAX RATE: Virginia jurisdictions tax on 100% of each \$100 of assessed valuation each year. In Arlington, there are two special taxing districts that add to the base rate for funding sanitary sewer lines. There are also two special taxing district in the Rosslyn and Crystal City business districts to fund additional services and programs within the district's boundaries. In Alexandria, one cent (\$0.01) of the real estate tax rate goes to fund the acquisition of open space and \$.01 is dedicated to affordable housing. In Fairfax, Prince William and Loudoun counties, special taxing districts add to the base rate for funding items which may include: community centers, leaf collection, gypsy moth control, fire and rescue, and roads. Two of Loudoun County's special tax districts are County-wide (for gypsy moth & fire and rescue) which adds \$0.0589 to the base tax rate (fire and rescue does not apply to Town of Quantico).

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. In Alexandria the vehicle rate for the physically disabled is \$3.55.

BUSINESS TANGIBLE PERSONAL PROPERTY: The City of Alexandria and Counties of Loudoun and Prince William charge rates of \$4.50, \$2.75 and \$2.00 respectively for machinery and tools. In addition, Prince William County has other rates: the tax rate for Programmable Computer Equipment and Peripherals rate is \$1.25; Research and Development rate is \$1.00.

LOCAL VEHICLE REGISTRATION: Effective for tax years beginning July 2000, Arlington County charges an annual decal fee of \$24 for all applicable motor vehicles. Beginning in FY 2007, Fairfax County eliminated their decal fee and decal sticker.

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).

SALES TAX: On June 3, 2004 the Governor sign HB 5018 which is the revenue budget for the FY 2004 - FY 2006 biennium. As part of this bill, the 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 will go to the Schools in the various jurisdictions. This new state sales tax rate became effective September 1, 2004.

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. In 1991, Arlington County approved a 0.25% increase on the total room rate, dedicating proceeds to the Travel and Tourism Promotion Fund. In the Spring of 2002, the General Assembly passed enabling legislation allowing Arlington to increase its transient occupancy tax an additional 2% provided the funds are dedicated to the construction of a visitor and convention center. The County is required to have a site selected prior to initiating the new tax. Alexandria charges \$1.00/room/day. Loudoun County charges 5.0% of which 2.0% goes to the General Fund and 3.0% goes to the TOT Fund.

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. Beginning CY 2001, the date for filing changes from January 31 to March 1. 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 at a rate of \$1.00 per \$1,000. In Virginia, both the state and the locality receive 50% of the tax.

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 to an Environmental Sustainability Fund. 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.

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.

ESTATE TAX: In Arlington County, the estate tax is added to the existing State Estate Tax, and is charged for the processing of estates by the Circuit Court Clerk's Office at a rate per \$100.

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.

E-911 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 an E-911 tax up to \$3.00/line/month was repealed by the State and replaced with a 5% communications tax.

SIX-YEAR REVENUE SUMMARY							
CODE	DESCRIPTION	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ADOPTED	FY 2009 PROPOSED
FUND: 001 GENERAL							
REVENUE CATEG: LOCAL TAXES							
101	REAL ESTATE TAXES	325,091,976	353,351,252	393,744,667	428,935,696	451,852,437	475,549,659
105	REAL ESTATE PENALTY	456,985	818,620	721,300	754,533	610,000	700,000
106	REAL ESTATE INTEREST	(5,169)	9,415	10,970	11,175	20,000	15,000
	TAX REFUNDS - REAL ESTATE	-	-	(3,263,693)	(3,718,716)	(4,000,000)	(4,261,166)
	SUBTOTAL	325,543,791	354,179,286	391,213,244	425,982,688	448,482,437	472,003,493
121	PERSONAL PROP CURRENT TAXES	76,421,176	75,565,444	50,271,052	69,553,115	64,647,853	67,247,853
	STATE REIMBURSEMENT			31,280,437	31,466,241	31,252,147	31,252,147
123	PERSONAL PROPERTY PENALTY	1,470,990	1,207,011	1,418,407	1,274,381	1,300,000	1,606,000
125	PERSONAL PROPERTY INTEREST	(49,114)	47,080	116,901	144,424	150,000	150,000
	TAX REFUNDS - PERSONAL PROP	-	-	(1,343,397)	(3,240,492)	(1,500,000)	(3,050,000)
	SUBTOTAL	79,602,097	78,051,224	81,743,400	99,197,669	95,850,000	97,206,000
131	BPOL TAXES CURRENT	44,608,566	45,483,633	53,823,990	54,266,767	54,400,000	57,976,000
133	BPOL TAXES PENALTY	452,806	272,597	359,692	355,869	400,000	416,000
134	BPOL TAXES INTEREST	29,119	(57,262)	130,762	139,543	100,000	104,000
137	BUS. LIC. WRITTEN OFF	(29)	76	-	-	-	-
	TAX REFUNDS - BPOL	-	-	(1,746,385)	(3,863,492)	(2,400,000)	(3,800,000)
	SUBTOTAL	45,090,463	45,699,044	52,568,059	50,898,687	52,500,000	54,696,000
140	CAR RENTAL GROSS RECEIPTS TAX	4,687,693	4,486,018	5,416,995	4,764,836	4,600,000	4,950,000
141	LOCAL SALES TAX	29,371,091	30,989,494	33,115,455	34,448,601	35,129,970	36,450,000
143	BANK STOCK TAX	1,269,547	1,480,360	1,714,466	1,670,817	1,435,000	1,435,000
144	RECORDATION TAX	3,619,361	7,089,601	7,809,210	9,086,824	6,500,000	7,500,000
145	CIGARETTE TAX	691,269	1,925,743	2,971,784	2,697,319	3,000,000	2,700,000
146	TRANSIENT TAX	14,977,887	17,236,935	18,512,163	19,951,433	20,003,561	21,400,000
147	UTILITY TAX	7,632,495	7,802,051	9,944,398	10,531,817	11,250,000	11,250,000
148	SHORT TERM RENTAL	38,885	67,756	69,128	77,341	65,000	65,000
149	MEALS TAX	21,928,701	23,844,071	25,734,571	28,776,029	28,840,618	30,300,000
151	ESTATE TAX	68,152	75,672	69,773	73,655	80,000	80,000
152	CONSUMPTION TAX	741,733	772,573	775,033	792,568	775,000	775,000
153	COMMUNICATION TAX	-	-	-	2,391,969	7,246,221	8,100,000
	TOTAL LOCAL TAXES	85,026,815	95,750,273	106,132,977	115,263,210	118,925,370	125,005,000
	TOTAL LOCAL TAXES	535,263,166	573,679,827	631,657,680	691,342,254	715,757,807	748,910,493
REVENUE CATEG: LICENSES, PERMITS, & FEES							
210	CABLE TV FRANCHISE FEES	1,945,461	2,128,092	2,279,185	1,958,379	-	-
211	HOME IMPROVE. CONTRACTORS LIC.	1,025	2,060	1,284	1,595	1,600	2,560
215	CONCEALED WEAPONS	3,051	2,776	2,983	3,558	2,560	2,560
219	USE PERMITS	71,265	110,360	90,100	55,834	103,000	105,800
220	RIGHT OF WAY FEES	1,062,342	891,344	1,184,673	890,208	900,000	900,000
221	HIGHWAY PERMITS	198,110	188,434	610,016	645,331	725,013	1,020,000
222	BUILDING PERMITS	2,179,445	2,617,256	2,718,961	2,461,771	3,016,000	3,016,000
223	ELECTRICAL PERMITS	573,505	649,553	885,851	845,242	982,000	982,000
224	PLUMBING PERMITS	363,169	472,989	637,944	652,040	709,000	709,000
225	MECHANICAL PERMITS	297,376	318,900	417,178	544,121	464,000	464,000
226	OCCUPANCY PERMITS	264,053	238,113	334,988	457,909	300,000	300,000
227	SMALL APPLIANCES	18,995	24,702	31,903	21,435	33,000	33,000
228	SIGN PERMITS	17,026	21,095	16,828	23,381	27,000	27,000

SIX-YEAR REVENUE SUMMARY

CODE	DESCRIPTION	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ADOPTED	FY 2009 PROPOSED
231	MECHANICAL CERTIFICATE FEES	18,530	15,440	7,142	13,479	11,000	
240	MOTOR VEHICLE LICENSE TAGS	3,405,567	3,456,567	3,482,431	3,441,490	3,500,000	3,500,000
242	ELEVATOR CERTIFICATE FEES	137,831	169,085	207,055	200,266	229,000	
243	SITE PLAN FEES	167,943	377,202	1,062,812	904,385	788,740	1,408,740
244	TRANSFER FEES	6,498	6,492	6,660	6,174	6,500	6,500
245	ZONING ADVERTISING	68,243	24,450	49,495	52,955	104,300	151,000
247	VARIANCES	74,268	74,505	51,229	49,016	81,500	
248	ZONING COMPLIANCE LETTERS	22,625	31,335	23,780	28,326	32,600	
251	BUILDING PLANS/WALK-THROUGH	202,715	252,522	260,095	237,701	250,000	
252	SUBDIVISION PLAT REVIEW	18,372	26,996	15,960	32,018	16,000	
259	MIS LICENSES, PERMITS & FEES	127,104	404,410	313,889	160,780	167,919	781,055
	TOTAL REV CATEG	11,244,520	12,504,677	14,692,442	13,687,394	12,450,732	7,875,655
	REVENUE CATEG: FINES						
301	FINES	3,191,557	3,069,330	2,185,171	1,684,274	2,095,000	1,653,000
302	PARKING TICKETS	6,163,889	5,307,020	6,676,164	6,630,895	6,200,000	7,386,000
305	CIVIL PENALTIES	1,900	51,114	39,613	23,413	5,500	5,500
	TOTAL REV CATEG	9,357,346	8,427,464	8,900,948	8,338,582	8,300,500	9,044,500
	REVENUE CATEG: INTEREST, RENTS & SURPLUS SALES						
311	INTEREST ON GENERAL FUND	1,942,247	1,118,263	5,238,417	8,118,075	6,500,000	7,250,000
312	INTEREST ON BOND FUNDS	1,067,181	2,322,276	6,081,099	8,571,630	6,500,000	7,250,000
320	COURTHOUSE PLAZA	1,464,764	87,992	926,377	995,459	900,000	900,000
321	RENTALS & SALES OF SURPLUS	107,188	105,634	91,823	137,620	107,816	136,854
322	PAID PARKING	943,867	948,861	680,778	1,309,081	1,040,431	1,391,100
335	DES LEASE AGREEMENTS	265,431	380,785	357,594	468,691	365,536	539,589
355	MISCELLANEOUS				9,063		
	TOTAL REV CATEG	5,790,678	4,963,812	13,376,090	19,609,619	15,413,783	17,467,543
	REVENUE CATEG: CHARGES FOR SERVICES						
399	SHERIFF FEES-SHERIFF	16,338	16,338	16,338	16,338	-	-
400	INMATE MEDICAL COSTS	5,090	5,813	5,729	7,239	5,440	5,440
401	COURT COSTS	1,911,287	2,192,298	2,276,197	2,291,208	3,000,000	2,296,000
402	COMMONWEALTH'S ATTORNEY FEES	4,362	5,309	5,740	5,116	5,000	5,000
403	A S A P ENTRANCE FEES	379,533	376,973	446,449	422,027	441,910	480,471
404	IMPOUNDED VEHICLES STORAGE FEE	82,214	56,919	44,736	45,395	50,000	50,000
405	FALLS CHURCH REIMBURSEMENT	1,659,438	1,648,028	1,851,077	2,122,033	2,214,391	2,414,757
406	AMBULANCE SERVICE FEES	429,984	847,277	1,807,366	2,518,992	1,788,842	2,515,000
407	JAIL SERVICE CHARGES	8,622	2,807	10,279	3,890	1,350	1,750
408	DOG POUND FEES	49,240	45,836	52,601	45,646	50,000	50,000
409	SIDEWALK FRONTAGE ASSESSMENTS	80,381	88,140	88,575	62,253	125,000	85,000
410	PARKING METER CHARGES	3,471,469	3,707,799	3,947,562	4,204,628	4,971,830	5,470,563
411	ENGINEERING SERVICES CHARGES	872,062	951,779	687,975	658,873	862,349	1,006,429
412	REFUSE/RECYCLING FEES	7,513,426	7,946,512	8,039,584	8,437,681	9,509,970	9,855,912
413	MULCH FEES	66,325	91,895	86,035	78,866	67,000	67,000
414	RECYCLED MATERIALS SALES	204,809	332,480	277,172	361,465	117,000	236,985
415	MENTAL HEALTH CLINIC CHARGES	965,605	1,405,476	1,804,186	1,733,212	1,687,452	1,735,793
416	DRUG & ALCOHOL PROG. PAYMENTS	56,687	29,917	39,622	51,286	56,813	56,813
417	MADISON CENTER CHARGES	182,083	155,124	159,394	195,730	198,189	197,137
418	PRESCRIPTION MEDICINE PROGRAM	2,539	881	-	-	500	-

SIX-YEAR REVENUE SUMMARY

CODE	DESCRIPTION	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ADOPTED	FY 2009 PROPOSED
420	RECREATION INSTRUCTION SRVCS.	1,741,097	1,974,845	1,900,573	2,072,521	2,186,248	2,325,338
421	SUPPLEMENTAL RECREATION FEES	2,437,062	2,615,560	2,687,769	3,071,964	3,064,838	3,542,163
422	LIBRARY FEES & FINES	459,591	468,016	491,462	473,268	527,886	527,886
423	OLDER AMERICANS ACT PROGS.	39,837	40,701	40,030	32,796	40,800	32,212
424	GROUP HOME CHARGES ARGUS	10,830	5,202	5,990	9,065	8,000	8,000
426	APPLIANCE PICK UP FEE	78,585	70,210	71,675	61,718	73,000	60,000
429	BOOKLET SALES	611	521	664	700	600	600
430	INDIRECT ADMIN CHARGES	1,116,619	1,123,807	1,351,029	1,709,058	1,571,440	2,785,704
431	HEALTH SERVICES FEES	5,002	4,283	3,172	2,428	4,100	4,100
432	E-911 SURCHARGE	3,149,708	4,677,408	4,756,682	2,686,552	-	-
443	WIRELESS E-911 SURCHARGE	448,775	555,728	534,209	560,165	540,000	560,000
445	GIS PROGRAM REVENUES	12,673	17,365	8,885	14,451	12,000	12,000
447	SERVICES TO OUTSIDE AGENCIES	228,111	182,740	259,080	213,334	226,000	201,000
449	MISC SERVICE CHARGES	1,039,807	902,875	1,357,446	1,348,788	1,103,241	1,192,730
450	ARLINGTON TRANSIT (ART)	528,324	733,233	743,009	974,341	1,060,825	1,370,000
453	COURT HOUSE SECUR.-COURT FEE	323,906	311,524	313,969	258,372	314,000	411,550
455	CHESAPEAKE BAY FEE	58,475	76,500	78,055	43,215	74,955	50,000
460	PROJECT RECEIPTS	212,472	115,711	177,556	126,277	56,140	46,256
471	PUBLIC HEALTH FEES	648,917	789,074	631,043	669,829	788,000	774,900
472	CREDIT CARD FEES - TREAS.	(43,289)	(77,147)	(80,223)	(91,040)	(63,000)	(102,000)
	TOTAL REV CATEG	30,458,607	34,495,756	36,978,694	37,499,679	36,742,109	40,332,489

REVENUE CATEG: MISCELLANEOUS REVENUE

501	SALE OF LAND & BUILDINGS	-	3,500	584,248	541,503	50,000	50,000
509	MISCELLANEOUS REVENUES	720,761	1,728,814	806,135	2,818,670	608,999	685,998
525	CABLE TV ADMINISTRATION	179,844	184,461	190,464	197,911	190,000	206,000
570	AHIF	1,214,366	9,131,609	5,450,021	1,450,804	-	-
595	CABLE TV PAYMENTS	501,437	539,730	581,267	337,012	586,555	-
	TOTAL REV CATEG	2,616,468	11,588,114	7,612,134	5,345,901	1,435,554	941,998

REVENUE CATEG: REVENUE FROM COMMONWEALTH

611	A B C PROFITS	468,007	227,482	227,482	227,482	227,482	-
612	MOTOR VEHICLE CARRIERS TAX	13,813	14,886	13,962	16,881	10,000	10,000
613	TAX ON DEEDS-GRANTOR'S TAX	1,257,868	1,925,734	1,783,539	2,542,120	1,650,000	1,800,000
621	COMMONWEALTH'S ATTORNEY	850,749	1,027,009	1,096,650	1,144,659	1,015,443	1,055,501
622	SHERIFF	6,628,420	6,785,905	7,157,908	7,500,846	7,349,903	7,564,722
623	COMMISSIONER OF THE REVENUE	438,028	444,840	462,291	485,717	478,000	503,620
624	TREASURER	514,158	515,442	536,078	545,854	530,000	545,700
625	REGISTRAR/ELECTORAL BOARD	64,224	146,358	85,140	100,578	85,724	85,153
626	LAW ENFORCEMENT AID	7,217,260	7,142,280	7,696,280	7,696,280	7,696,280	7,311,466
628	DCJS FORFEITED ASSETS	23,081	184,408	80,674	29,506	-	-
629	VICTIM WITNESS GRANT	132,334	162,652	241,390	89,497	153,287	170,346
631	HIGHWAY AID	15,188,266	14,134,844	15,264,565	15,197,939	15,198,000	16,276,303
632	TRANSIT AID	150,000	175,000	175,000	1,102,558	1,127,558	1,127,558
633	JUVENILE DETENTION-ARGUS	377,408	377,408	377,408	377,408	377,408	367,973
634	JUVENILE & DOMESTIC RELATIONS	547,513	591,070	614,616	639,665	639,665	623,673
635	PRISONER EXPENSE REIMBURSE.	1,540,020	1,486,885	1,283,536	949,464	1,263,883	1,258,883
638	COMP COMM CORRECTIONS ACT	292,414	315,911	218,683	359,567	376,601	384,436
640	COMMUTER ASSISTANCE GRANTS	2,610,948	2,565,310	3,384,259	3,850,026	3,160,460	3,020,460
641	HEALTH REIMBURSEMENTS	3,376,004	3,304,237	3,322,085	3,594,064	3,481,104	3,561,452

SIX-YEAR REVENUE SUMMARY							
CODE	DESCRIPTION	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ADOPTED	FY 2009 PROPOSED
642	LIBRARY SUPPLEMENTS	216,239	210,307	212,748	225,575	220,714	211,714
643	FIRE PROGRAMS	253,909	-	705,923	616,704	253,909	499,416
644	HIGHWAY SAFETY GRANTS	-	21,349	12,338	747	-	-
645	MENTAL HEALTH/RETARDATION	4,914,302	5,098,646	5,290,920	5,649,837	5,474,090	6,651,917
646	SUBSTANCE ABUSE	933,708	961,624	1,126,359	1,372,678	1,037,033	1,094,344
647	SOCIAL SERVICES	3,991,464	4,120,450	4,577,702	4,472,212	4,336,547	5,050,038
648	SIGNAL REIMBURSEMENT	1,048,760	741,525	942,534	1,164,030	868,296	998,932
649	MISC STATE GRANTS	1,190,465	1,943,517	990,439	435,439	413,431	512,669
651	JAIL CONSTRUCTION REIMBURS.	1,807,884	1,808,660	1,809,521	1,810,516	1,800,000	1,800,000
652	STATE EMERGENCY MGMT GRANTS	-	-	322,988	302,832	-	-
654	AT RISK FUNDING/CSA	2,502,341	2,838,816	2,843,655	2,873,659	3,166,216	3,166,216
655	DEPARTMENT OF AGING	144,297	153,840	155,112	167,844	170,498	203,355
	TOTAL REV CATEG	58,693,884	59,426,395	63,011,781	65,542,185	62,561,532	65,855,847
REVENUE CATEG: REVENUE FROM FEDERAL GOVERNMENT							
714	WORKFORCE INVESTMENT ACT (WIA)	1,752,898	968,513	667,511	1,105,146	1,444,637	1,739,337
719	HUD RENTAL REHAB/HOME	1,339,616	826,821	463,065	240,639	1,404,480	1,375,862
721	DRUG ENFORCEMENT REIMBURS.	-	4,131	-	5,553	4,000	4,000
722	U S MARSHAL PRISONERS	1,039,431	1,560,562	1,554,062	1,798,672	1,550,000	1,550,000
724	FBI REIMBURSEMENT	118,265	167,481	436,275	663,419	-	-
725	OLDER AMERICANS ACT	506,914	531,572	842,091	492,103	449,671	515,382
729	DEPT OF JUSTICE-FED GRANT	-	2,739	-	-	-	-
730	HIDTA GRANT	157,226	167,005	104,149	305,878	206,716	211,284
741	FEDERAL HEALTH REIMB	290,136	222,199	210,061	121,937	118,360	95,000
742	HEALTH & HUMAN SERVICE	40,000	189,211	545,290	464,929	252,160	540,122
745	MENTAL HEALTH / M. R.	1,741,430	472,132	642,240	979,749	802,943	696,677
746	SUBSTANCE ABUSE	791,728	830,240	814,892	421,248	1,007,360	797,787
747	SOCIAL SERVICES	14,267,932	10,737,905	10,871,474	10,744,113	9,982,986	9,997,370
748	WIC PROGRAM FUNDS	533,858	423,527	310,151	407,765	407,721	398,791
749	MISC FEDERAL GRANTS	3,279,891	2,681,076	2,467,621	4,087,744	1,824,070	1,522,453
751	LPACAP	-	4,958,611	-	984,300	-	358,615
752	FEDERAL EMERGENCY MGMT GRANTS	-	-	2,095,684	563,940	-	-
754	URBAN AREA SECURITY INITIATIVE	-	-	-	336,229	-	-
	TOTAL REV CATEG	25,859,326	24,743,726	27,941,149	23,723,365	19,455,104	19,802,680
REVENUE CATEG: NON REVENUE RECEIPTS							
805	OTHER	2,212,334	4,344,542	1,644,345	650,489	-	-
808	PROCEEDS FROM LEASE PURCH.	1,179,948	3,962,112	5,581,901	136,000	-	-
847	TREASURERS CASH OVER & SHORT	1,449	(29)	(51)	(172)	-	-
848	TREASURER'S RETURNED CHECKS	18,306	18,127	17,403	17,083	20,000	20,000
	TOTAL REV CATEG	3,412,038	8,324,751	7,243,597	803,400	20,000	20,000
REVENUE CATEG: TRANS FROM OTHER FUNDS & BAL							
950	TRANSFER IN	-	-	-	99,500	-	-
981	TRANSFER FROM OTHER FUNDS	511,805	3,125,186	378,912	5,042,191	2,718,223	4,725,456
989	GEN FUND ADJ BAL-PREV. YR	11,273,773	11,203,957	49,000,595	74,129,942	13,676,134	9,644,467
	TOTAL REV CATEG	11,785,578	14,329,143	49,379,507	79,271,633	16,394,357	14,369,923
	TOTAL GENERAL FUND	694,481,610	752,483,665	860,794,021	945,164,011	888,531,478	924,621,128

SIX-YEAR REVENUE SUMMARY		FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
FUND: 202 TOURISM AND TRAVEL PROMOTION							
146	TRANSIENT OCCUPANCY	765,563	866,306	970,793	970,270	1,000,178	1,070,000
505	COUNTY STORE REVENUE	2,216	6,563	3,641	4,178	2,500	2,500
509	MISC. REVENUE	-	-	-	(75,040)	-	-
749	MISC. FEDERAL GRANT	399	86,053	-	226,792	78,000	-
980	TRANSFER FROM GENERAL FUND	247,000	247,000	247,000	247,000	247,000	247,000
989	UTILIZED PRIOR YEAR REVENUES	-	-	-	-	-	-
	TOTAL FUND	1,015,178	1,205,922	1,221,434	1,373,200	1,327,678	1,319,500
FUND: 204 ROSSLYN SPECIAL ASSESSMENT DISTRICT							
101	REAL ESTATE CURRENT TAXES	981,915	995,783	1,941,177	2,049,767	2,400,000	3,000,000
311	INTEREST EARNINGS	-	-	-	14,865	-	-
	TOTAL FUND	981,915	995,783	1,941,177	2,064,632	2,400,000	3,000,000
FUND: 205 CRYSTAL CITY SPECIAL ASSESSMENT DISTRICT							
101	REAL ESTATE CURRENT TAXES	-	-	-	1,885,953	2,088,517	2,173,657
	TOTAL FUND	-	-	-	1,885,953	2,088,517	2,173,657
FUND: 206 COMMUNITY DEVELOPMENT							
718	FEDERAL AID - CDBG	2,951,298	2,069,122	2,320,255	2,813,215	1,809,216	1,753,876
	TOTAL FUND	2,951,298	2,069,122	2,320,255	2,813,215	1,809,216	1,753,876
FUND: 208 SECTION 8 HOUSING							
311	INTEREST	17,001	29,341	172,522	402,884	48,420	-
509	MISCELLANEOUS REVENUES	-	-	34,218	75,023	-	-
727	SECTION 8 HOUSING	13,698,638	14,111,284	16,025,459	20,454,987	14,973,584	15,676,032
749	MISC FEDERAL REVENUE	186,634	318,193	228,992	254,858	359,312	342,068
	TOTAL FUND	13,902,273	14,458,818	16,461,191	21,187,752	15,381,316	16,018,100
FUND: 313 CAPITAL							
301	FINES	-	-	42,928	47,250	-	-
460	DEVELOPERS STREET LIGHTS	998,336	1,901,808	292,078	628,264	-	-
461	DEVELOPER/PROJECT RECEIPTS	78,400	921,984	1,556,886	2,055,351	-	-
501	SALE OF LAND	-	-	-	-	-	-
509	MISCELLANEOUS	11,000	21,700	6,024	1,838,241	-	-
520	CABLE TV - PEG	327,052	335,228	346,964	600,980	-	-
521	CABLE TV - INET	372,960	126,032	130,444	135,712	-	-
570	HOUSING FUND CONTINGENT LOAN	-	5,500,000	-	-	-	-
599	GIFTS & DONATIONS	-	-	76,939	-	-	-
640	STATE TRANSPORTATION GRANTS	-	-	21,954	607,273	-	-
649	MISC STATE GRANTS	60,598	55,285	13,576	10,712	-	-
660	VA TRANS DEPT GRANTS	449,714	4,911,720	341,183	2,669,528	-	-
732	STATE & LOCAL EMERG. PREP. (SLEP)	2,864,425	2,442,272	1,100,783	2,892,501	-	-
749	MISC FEDERAL GRANTS	83,406	409,395	314,009	192,904	-	-
751	LPACAP	-	3,279,799	970,201	-	-	-
805	JAIL SETTLEMENT	200,000	-	-	-	-	-
808	PROCEEDS FROM LEASE PURCHASE	-	-	195,000	839,020	-	-

SIX-YEAR REVENUE SUMMARY

CODE	DESCRIPTION	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ADOPTED	FY 2009 PROPOSED
980	TRANSFERS IN-GENERAL FUND	9,205,000	17,587,502	11,416,003	-	16,575,000	15,085,227
980	TRANSFER FROM GENERAL FUND	-	-	-	14,102,519	-	-
999	TRANSFER FROM FUND 799	-	-	-	293,799	-	-
	TOTAL FUND	14,650,891	37,492,725	16,824,973	26,914,054	16,575,000	15,085,227
	FUND: 331 TRANSPORTATION						
530	NVTA LOCAL SHARE	-	-	-	-	-	12,400,000
	FUND: 503 UTILITIES OPERATING						
311	INTEREST	(2,860)	38,732	97,588	22,256	100,000	100,000
426	APPLIANCE FEE RECYCLING	-	7,323	23,450	25,450	10,000	10,000
444	UTILITY MARKING FEE	99,623	121,566	114,895	107,536	100,000	100,000
482	WATER SEWER SERVICE	38,086,344	44,779,175	52,362,162	56,850,491	65,241,379	74,555,745
484	WATER SERVICE CONNECTIONS	520,993	547,212	535,442	471,407	350,000	650,000
486	SEWAGE TREAT. SERVICE CHARGES	3,196,805	3,415,872	4,178,179	4,662,412	3,170,000	3,170,000
488	FLOW TEST FEES	9,500	14,375	15,100	14,775	8,000	8,000
489	LATE CHARGE & TURN ON FEE	27,000	18,000	-	-	-	-
509	MISCELLANEOUS REVENUES	65,416	480	4,769	-	-	-
649	MISC. STATE REVENUE	-	-	-	210,561	-	-
749	MISC. FEDERAL REVENUE	35,494	-	-	-	-	-
	MISC. OTHER	-	-	284	-	-	-
805	OTHER BOND REVENUE	-	-	-	914,253	-	-
	TOTAL FUND	42,038,314	48,942,734	57,331,870	63,279,141	68,979,379	78,593,745
	FUND: 519 UTILITIES CONSTRUCTION						
311	INTEREST ON GENERAL FUND	301,178	163,417	387,172	588,904	175,000	195,000
312	INTEREST ON BOND FUNDS	40,998	47,956	-	-	-	-
460	PROJECT RECEIPTS	9,268	-	-	-	-	-
461	DEVELOPER CONTRIBUTIONS	-	-	-	18,711	-	-
485	WATER SEWER HOOK-UP CHARGES	3,575,011	4,539,488	6,468,543	3,345,476	4,325,000	4,100,000
486	SEWAGE TREATMENT SERVICE CHRG	2,337,076	4,451,658	512,304	9,541,467	360,000	295,000
509	MISCELLANEOUS	(360)	200	4,800	-	-	-
649	MISCELLANEOUS STATE REVENUES	470,845	-	363,009	18,958,343	-	-
805	OTHER	6,200,000	-	-	-	-	-
814	PROCEEDS FROM VRA LOAN	8,749,767	16,184,083	7,364,605	32,541,361	-	-
953	TRANSFER FROM FUND 003	4,270,155	6,963,467	9,945,333	9,316,000	9,525,000	10,190,500
	TOTAL FUND	25,953,938	32,350,269	25,045,766	74,310,262	14,385,000	14,780,500
	FUND: 540 BALLSTON GARAGE						
312	INTEREST	59,388	161,250	483,562	790,316	250,000	250,000
428	PARKING REVENUES	4,021,351	3,765,054	3,586,806	3,578,493	3,552,712	3,552,712
	TOTAL FUND	4,080,739	3,926,304	4,070,368	4,368,809	3,802,712	3,802,712
	FUND: 548 BALLSTON GARAGE - 8th LEVEL						
312	INTEREST	-	-	-	-	-	-
428	PARKING REVENUES	-	-	-	112,110	238,128	316,784
	TOTAL FUND	-	-	-	112,110	238,128	316,784

SIX-YEAR REVENUE SUMMARY

CODE	DESCRIPTION	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ADOPTED	FY 2009 PROPOSED
FUND: 570 CPHD DEVELOPMENT FUND							
222	BUILDING PERMITS	-	-	-	-	-	7,467,758
223	ELECTRICAL PERMITS	-	-	-	-	-	1,320,000
224	PLUMBING PERMITS	-	-	-	-	-	1,100,000
225	MECHANICAL PERMITS	-	-	-	-	-	700,000
226	OCCUPANCY PERMITS	-	-	-	-	-	596,000
228	SIGN PERMITS	-	-	-	-	-	36,000
242	ELEVATOR CERTIFICATE FEES	-	-	-	-	-	400,000
247	VARIANCES/S F EXISTING	-	-	-	-	-	90,000
248	ZONING COMPLIANCE LETTERS	-	-	-	-	-	68,000
251	PLAN REVIEW - WALK THROUGH	-	-	-	-	-	460,000
252	SUBDIVISION PLAT REVIEW	-	-	-	-	-	18,000
259	MISC LICENSES PERMITS & FEES	-	-	-	-	-	13,000
449	MISC SERVICE CHARGES	-	-	-	-	-	4,628
	TOTAL FUND	-	-	-	-	-	12,273,386
FUND: 609 AUTOMOTIVE EQUIPMENT							
321	RENTALS & SALES OF SURPLUS	286,958	351,427	306,063	740,743	251,380	300,000
414	RECYCLED MATERIALS SALES	-	416	-	-	-	-
448	SERVICES TO OUTSIDE AGENCIES	4,539	-	-	-	22,100	-
509	MISCELLANEOUS/SUBROGATION	54,559	10,030	52,197	252	3,000	3,000
512	THIRD PARTY RECOVERY	118,575	104,552	85,466	116,030	60,000	60,000
808	PROCEEDS FROM LEASE PURCHASE	-	1,936,484	-	-	-	-
980	TRANSFER FROM GENERAL FUND	244,384	192,459	350,418	178,665	79,735	27,347
	TOTAL FUND	709,015	2,595,368	794,144	1,035,690	416,215	390,347
FUND: 611 PRINTING							
446	SERVICES TO OUTSIDE AGENCIES	37,811	39,394	43,585	33,957	23,100	33,000
509	MISCELLANEOUS REVENUES	-	-	-	-	-	-
980	TRANSFER FROM GENERAL FUND	125,156	144,655	168,312	192,304	200,838	200,838
	TOTAL FUND	162,967	184,049	211,897	226,261	223,938	233,838
FUND: 612 JAIL INDUSTRIES							
449	FEE FOR SERVICES	3,625	3,684	3,566	-	5,100	-
980	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-
	TOTAL FUND	3,625	3,684	3,566	-	5,100	-

SIX-YEAR REVENUE SUMMARY		FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
CODE	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
SCHOOL OPERATING FUND							
400	CHARGES FOR SERVICES	3,129,735	5,237,385	1,669,162	2,374,682	1,902,500	2,083,150
500	CARRYOVER AND OTHER	-	-	582,663	-	2,461,915	2,500,000
692	VIRGINIA SALES TAX	13,222,628	15,409,432	16,479,190	18,242,577	17,695,218	17,960,165
690	COMMONWEALTH	19,524,078	21,820,546	22,127,380	25,131,280	25,635,136	28,631,986
700	FEDERAL FUNDS	-	64,272	66,825	56,430	-	0
808	PROCEEDS FROM LEASE PURCHASE	-	-	5,470,548	2,663,811	-	0
900	TRANSFERS IN	218,592,534	229,653,042	247,842,236	267,584,574	283,265,468	298,240,683
	TOTAL FUND	254,468,975	272,184,677	294,238,004	316,053,354	330,960,237	349,415,984
SCHOOL CSA FUND							
600	COMMONWEALTH	1,779,260	1,646,260	1,580,448	1,577,990	1,842,500	1,842,500
900	TRANSFERS IN	1,680,252	1,630,401	1,551,189	1,630,792	1,807,500	1,807,500
	TOTAL FUND	3,459,512	3,276,661	3,131,637	3,208,782	3,650,000	3,650,000
COMMUNITY ACTIVITIES FUND							
400	CHARGES FOR SERVICES	4,007,354	4,285,029	4,474,837	4,759,933	5,153,214	5,683,624
600	COMMONWEALTH	-	-	1,800	-	-	0
900	TRANSFERS IN	8,012,630	8,039,092	8,516,322	7,783,677	9,164,221	7,922,222
	TOTAL FUND	12,019,984	12,324,121	12,992,959	12,543,610	14,317,435	13,605,846
CAFETERIA FUND							
400	CHARGES FOR SERVICES	2,271,618	2,325,126	2,696,032	2,518,836	2,368,449	2,624,528
600	COMMONWEALTH	71,854	72,170	73,330	66,239	66,239	64,202
700	FEDERAL FUNDS	2,923,313	3,005,349	2,891,370	2,892,045	3,279,556	3,238,861
900	TRANSFERS IN	-	-	-	354,832	102,663	102,663
	TOTAL FUND	5,266,785	5,402,645	5,660,732	5,831,952	5,816,907	6,030,254
SCHOOL CONSTRUCTION AND CAPITAL FUND							
500	CARRYOVER AND OTHER	-	-	-	-	4,092,692	1,310,916
600	COMMONWEALTH	585,244	597,920	594,373	578,010	553,736	612,580
808	PROCEEDS FROM LEASE PURCHASE	-	1,195,000	-	-	-	0
900	TRANSFERS IN	6,781,545	10,312,197	9,977,526	18,007,543	9,290,358	7,276,269
	TOTAL FUND	7,366,789	12,105,117	10,571,899	18,585,553	13,936,786	9,199,765
SPECIAL GRANTS							
400	CHARGES FOR SERVICES	1,999,035	3,079,036	3,246,113	3,206,139	1,603,588	1,603,588
600	COMMONWEALTH	2,215,938	2,221,211	2,274,569	2,238,687	2,402,567	3,245,173
700	FEDERAL FUNDS	10,945,758	11,284,580	10,642,936	12,215,114	10,815,137	10,953,037
900	TRANSFERS IN	1,023,302	-	-	-	-	0
	TOTAL FUND	16,184,033	16,584,827	16,163,618	17,659,940	14,821,292	15,801,798
SCHOOL DEBT SERVICE FUND							
500	CARRYOVER AND OTHER	-	-	-	-	-	0
900	TRANSFERS IN	22,104,233	22,862,049	25,425,752	26,971,109	27,670,948	33,374,607
	TOTAL FUND	22,104,233	22,862,049	25,425,752	26,971,109	27,670,948	33,374,607
	TOTAL SCHOOLS ⁽¹⁾	320,870,311	344,740,097	368,184,601	400,854,300	411,173,605	431,078,254

⁽¹⁾ The FY 2008 Adopted school revenue amounts do not include the school's \$4,000,000 reserve fund.