



CITY COUNCIL AGENDA
April 14, 2015

Final Budget Approval
2nd Floor Conference Room, City Hall

TYPE OF ITEM

SUBJECT

- | | |
|-------------------------|---|
| 1. RESOLUTION | Establishing 2015 Tax Year Tax Relief Percentage (1st of 1 reading) |
| 2. ORDINANCE | Amendment to City Code – Meals Tax Ordinance Change (2nd of 2 readings) |
| 3. ORDINANCE | Annual Tax Levy (2nd of 2 readings) |
| 4. APPROPRIATION | Annual Budget Appropriation for FY 2016 (2 nd of 2 readings) |

CITY OF CHARLOTTESVILLE, VIRGINIA
CITY COUNCIL AGENDA



Agenda Date: April 14, 2015

Action Required: Approval of Resolution

Staff Contacts: Todd D. Divers, Commissioner of the Revenue
Jason Vandever, City Treasurer
Craig Brown, City Attorney
Rosalind Collins, Deputy Commissioner of the Revenue

Presented By: Todd D. Divers

Title: Establishing 2015 Tax Year Tax Relief Percentage

Background: In its original form, P.P.T.R.A. was a *vehicle-based entitlement*. The state was obligated to provide annual tax relief to owners of all personal use vehicles, with the relief computed on the first \$20,000 of assessed vehicle value. In 2005, this relief was computed at 70%. As the number and value of vehicles comprising the "fleet" in each locality grew, so did the state's annual obligation.

The changes to P.P.T.R.A. for years 2006 and after mark an end to this vehicle-based entitlement. S.B. 5005 established a *fixed, annual grant* to localities, the proceeds of which must be used to provide relief to the owners of qualifying vehicles. The Commonwealth of Virginia's obligation is capped and made certain; localities distribute the relief amount as determined by local ordinance.

Discussion: The method for computing the relief percentage is to subtract the tax year's total tax on eligible vehicles valued \$1,000 or less (that receive 100% relief) from the total P.P.T.R. grant amount (\$3,498,256) and divide the result by the total tax on the rest of the eligible vehicles' portion of value that is \$20,000 or less.

Based on 2015 tax year early book and projections for the tax year, staff recommends setting the relief percentage of tax on up to \$20,000 value for vehicles valued over \$1,000 at **49%** for tax year 2015. This is the same rate as for 2014 because the amount of increase in qualifying fleet value is relatively flat.

Budgetary Impact: None anticipated based on forecast of vehicle levy.

Recommendation: Approve resolution setting the relief at 49% for tax year 2015.

2015 Formula:

| | | |
|---|---|---------------------|
| 1. Tax Levy on all qualifying vehicles | = | \$7,500,000 |
| 2. P.P.T.R. used on 100% relief vehicles (vehicles valued \$1,000 and under) | = | \$ 65,000 |
| 3. P.P.T.R. total remaining (from \$3,498,256) | = | \$3,433,256 |
| 4. Levy on up to \$20,000 value (of qualifying vehicles valued over \$1,000) | = | \$7,000,000 |
| Divide 3 by 4 | = | (.4905) 49 % |

Alternatives: N/A

Attachments: N/A

RESOLUTION
Establishing 2015 Tax Year Tax Relief Percentage

NOW, THEREFORE BE IT RESOLVED, by the City Council of the City of Charlottesville, Virginia that the personal property tax relief percentage on up to \$20,000 value for vehicles valued over \$1,000 is set at **49%** for tax year 2015.

**CITY OF CHARLOTTESVILLE, VIRGINIA
CITY COUNCIL AGENDA**



| | |
|------------------|---|
| Agenda Date: | April 14, 2015 |
| Action Required: | Approval of Ordinance (2 nd of 2 Readings) |
| Presenter: | Maurice Jones, City Manager |
| Staff Contacts: | Leslie Beauregard, Director, Budget and Performance Management Maurice Jones, City Manager Craig Brown, City Attorney |
| Title: | Amendment to City Code Sec. 30-451, Meals Tax Ordinance Change |

Background:

The City currently levies a 4% meals tax on the purchaser of every meal sold in the city by a restaurant or caterer. The current rate has been in place since fiscal year 2003. As part of the F.Y. 2016 budget, an increase of 1% was proposed, raising the tax rate to 5%. The City estimates that this change will bring in an additional \$2,142,000 in revenue. This additional revenue is included in the F.Y. 2016 City Council Adopted Budget.

At the April 6, 2015 City Council Meeting, City Council suggested several changes to the ordinance that would repeal the 1% increase by midnight July 1, 2017, should certain conditions be met. The language for these changes was presented by staff and discussed at the April 9, 2015 budget worksession. The following is the additional language to the ordinance:

(2) The City Manager shall, no later than October 1, 2016, report to City Council the total amount of meals tax revenue received by the City for the period from July 1, 2015 through June 30, 2016, and the average annual amount of meals tax revenue received by the City for the three fiscal years immediately prior to July 1, 2015. If the amount of the fiscal year 2016 meals tax revenue is at least ten (10) percent less than the prior three year average, on a rate-adjusted basis, the City Manager's report shall also include an analysis of the factors that may be responsible for the decline in meals tax revenue. If City Council finds that the decline in revenue is attributable to the one (1) percent increase in the meals tax, which became effective July 1, 2015, City Council shall take the necessary actions to repeal the one (1) percent increase, effective at midnight, June 30, 2017.

Discussion:

This budget includes a 1% increase in the meals tax to help offset the cost of funding of several investments. This is the first increase of a major tax rate since 1995.

- **Education** - An increase in the meals tax was one of the recommendations made by the **Blue Ribbon Commission on Sustainable Schools Funding** in 2014 to help provide additional stability for the funding of our schools. This increase in the meals tax rate will go a long way in providing a constant source of funding for education in years to come. City Schools will receive \$1.643 million in new funding, nearly \$1 million above the 40% funding formula as stated in the

Budget Guidelines which, based on the increase in the real estate and personal property tax revenue, generates \$790,000 in new money.

- **Public Safety** – The Adopted Budget includes a \$481,000 increase keep permanent the new police officers added during F.Y. 2015. This is phase one in our strategic plan to gradually add up to 22 police officers over a three year period of time, if the resources are available to do so. This increase in officers is necessary to help prepare for the call for additional police presence in our growing commercial corridors and to increase our community or relational policing efforts in our neighborhoods.
- **Capital Infrastructure** – The City continues to spend millions of dollars to maintain and improve aging infrastructure and to accommodate new development around the City. Some of the major projects being adopted as part of the F.Y. 2016 capital improvement program include planning for significant improvements to the West Main Street corridor, funding to implement the Small Area Plans and S.I.A. initiatives, and continues our commitment to keeping city and school facilities, transportation infrastructure and parks and recreation infrastructure not only well maintained but enhanced.

Community Engagement:

There were several opportunities for the community to provide input into the budget with several public hearings on the budget and a few minutes reserved at the end of each budget worksession for public comment and input, along with the Community Budget Forum. In addition, this ordinance change requires a separate public hearing, which was advertised via a legal ad, in the Daily Progress with information on this public hearing and the tax rate change, on March 24, 2015.

Alignment with City Council's Vision and Strategic Plan:

The new revenue supports several initiatives that are included in the City's Strategic Plan including additional Police Officers and public safety resource, strong emphasis on education, self-sufficiency and college/career readiness and focus on reliable and high quality infrastructure along with context sensitive planning practices. More information on the City's Strategic Plan can be found at <http://www.charlottesville.org/strategicplan>.

Budgetary Impact:

Staff estimates that the rate change will generate an additional \$2,142,000 in revenue and is included in the City Council Adopted Budget for F.Y. 2016.

Recommendation:

Staff recommends approval of the ordinance change, increasing the rate from 4% to 5%.

Alternatives:

Council could elect not to raise the meals tax rate at this time, or approve a different rate increase. If that's the case, staff will have to identify additional revenue or expenditure reductions in order to balance the budget.

Attachments:

Ordinance

**AN ORDINANCE
AMENDING AND REORDAINING SECTION 30-283 OF CHAPTER 30 (TAXATION)
INCREASING THE MEALS TAX ON THE PURCHASE
OF EVERY MEAL SOLD IN THE CITY BY A RESTAURANT OR CATERER.**

BE IT ORDAINED by the Council for the City of Charlottesville, Virginia, that Section 30-283 of Article X (Meals Tax) of Chapter 30 (Taxation) is hereby amended and reordained, as follows:

Sec. 30-283. Levied.

(1) In addition to all other taxes and fees of any kind now or hereafter imposed by law, a tax is hereby levied and imposed on the purchaser of every meal sold in the city by a restaurant or caterer. The rate of this tax shall be ~~four (4)~~ five (5) percent of the amount paid for the meal. There shall be no tax if the total amount paid is less than thirteen cents (\$0.13); on larger amounts a fractional cent of tax due shall be rounded to the next higher cent.

(2) The City Manager shall, no later than October 1, 2016, report to City Council the total amount of meals tax revenue received by the City for the period from July 1, 2015 through June 30, 2016, and the average annual amount of meals tax revenue received by the City for the three fiscal years immediately prior to July 1, 2015. If the amount of the fiscal year 2016 meals tax revenue is at least ten (10) percent less than the prior three year average, on a rate-adjusted basis, the City Manager's report shall also include an analysis of the factors that may be responsible for the decline in meals tax revenue. If City Council finds that the decline in revenue is attributable to the one (1) percent increase in the meals tax, which became effective July 1, 2015, City Council shall take the necessary actions to repeal the one (1) percent increase, effective at midnight, June 30, 2017.

(3) This ordinance shall take effect on July 1, 2015.

**CITY OF CHARLOTTESVILLE, VIRGINIA
CITY COUNCIL AGENDA**



| | |
|-------------------------|---|
| Agenda Date: | April 14, 2015 |
| Action Required: | Approval and Appropriation (2 nd of 2 Readings) |
| Staff Contacts: | Leslie Beauregard, Director, Budget and Performance Management |
| Presented By: | Maurice Jones, City Manager Leslie Beauregard, Director, Budget and Performance Management |
| Title: | Tax Levy Approval/F.Y. 2016 Budget Appropriation |

Background/Discussion: This memo has been prepared to highlight changes in revenues and expenditures made to the City Manager’s F.Y. 2016 Proposed Budget for final adoption of City Council’s F.Y. 2015 Budget.

In addition to amendments approved at the first budget reading on April 6, 2015, Council amended the budget again at the April 9, 2015 Budget Worksession. The following (next pages) highlights all amendments made to the Manager’s Proposed Budget.

This second reading will also set the tax levy for the calendar year.

Here’s the order for the actual votes, each one being separate as required:

1. Establishing 2015 tax year Tax Relief Percentage (1st of 1 reading) – **separate agenda memo and ordinance**
2. Amendment to City Code – Meals Tax Ordinance Change - **separate agenda memo and ordinance**
 - a. Motion to amend, second and a vote on the ordinance changes made since April 6th
 - b. Final vote to adopt the ordinance
3. Annual Tax Levy (2nd of 2 readings)
4. Annual Budget Appropriation for F.Y. 2016
 - a. Motion to amend, second and a vote on the amendments made since the first budget reading on April 6th
 - b. Final vote to adopt the budget for F.Y. 2016

Community Engagement: The budget process includes several opportunities for citizens to be engaged, including public hearings, budget worksessions, a budget survey, community budget forum and access to Council and staff to address questions and concerns.

Alignment with City Council's Vision and Priority Areas: The annual budget aligns with each of the vision areas and priority areas as addressed in the budget document.

Budgetary Impact: This is the final budget reading that sets the tax level and adopts the budget for Fiscal Year 2016.

Recommendation: Approval and Appropriation

Alternatives: N/A

Attachments: Tax Levy Ordinance; F.Y. 2016 Budget Amendments; F.Y. 2016 Budget Appropriation

**AN ORDINANCE
TO ESTABLISH THE ANNUAL TAX LEVY
ON VARIOUS CLASSES OF PROPERTY FOR THE
PAYMENT OF INTEREST AND RETIREMENT OF THE CITY DEBT,
FOR THE SUPPORT OF THE CITY GOVERNMENT AND
CITY SCHOOLS, AND FOR OTHER PUBLIC PURPOSES.**

BE IT ORDAINED by the Council of the City of Charlottesville that for the year beginning on the first day of January, 2015 and ending the thirty-first day of December, 2015, and each year thereafter which this ordinance is in force, the taxes on property in the City of Charlottesville shall be as follow:

Section 1. Real Property and Mobile Homes

On tracts of land, lots or improvements thereon and on mobile homes the tax shall be \$.95 on every \$100 of the assessed value thereof, to pay the general operating expenses of the City and to pay the interest and retirement on the City debt.

Section 2. Personal Property

On all automobiles, trucks, motorcycles and other motor vehicles; boats and aircraft; and on all tangible personal property used or held in connection with any mining, manufacturing or other business, trade, occupation or profession, excluding furnishings, furniture and appliances in rental units, the tax shall be \$4.20 on every \$100 of the assessed value thereof, to pay the general operating expenses of the City and to pay the interest and retirement on the City debt.

Section 3. Public Service Corporation Property

(a) On that portion of the real estate and tangible personal property of public service corporations which has been equalized as provided in section 58.1-2604 of the Code of Virginia, as amended, the tax shall be \$.95 on every \$100 of the assessed value thereof determined by the State Corporation Commission.

(b) The foregoing subsections to the contrary notwithstanding, on automobiles and trucks belonging to such public service corporations the tax shall be \$4.20 on every \$100 of assessed value thereof.

(c) Such taxes are levied to pay the general operating expenses of the City and to pay the interest and retirement on the City debt.

Section 4. Machinery and Tools

On machinery and tools used in a manufacturing or mining business the tax shall be \$4.20 on every \$100 assessed value thereof, to pay the general operating expenses of the City and to pay the interest and retirement on the City debt.

Section 5. Energy Efficient Buildings

- (a) On energy efficient buildings the tax shall be \$.475 on every \$100 of the assessed value thereof, to pay the general operating expenses of the City and to pay the interest and retirement on the City debt.
- (b) This tax rate is subject to the limitations in Chapter 30, Article V, Division 4 of the Charlottesville City Code, 1990, as amended, and applies only to buildings and not the real estate or land on which they are located.

BE IT FURTHER ORDAINED that the ordinance imposing the tax levy adopted April 11, 2014 be and the same is hereby repealed.

City Council Amendments to the FY 2016 Proposed General Fund Budget

| | | |
|--|-----------|--------------------|
| Manager's Recommended FY 16 Revenue Estimates | \$ | 155,977,269 |
|--|-----------|--------------------|

Amendments to FY 16 Revenue Estimates

Increase Revenues

Intergovernmental Revenue

| | |
|---|---------|
| State "Flex" Cuts - Aid to the Commonwealth | 292,148 |
|---|---------|

Charges for Services

| | |
|--------------------------------------|--------|
| Payment in Lieu of Taxes - Utilities | 47,018 |
|--------------------------------------|--------|

Previous Fiscal Year Carryover Funds

| | |
|---|--------|
| Council Strategic Initiatives Funds (FY 15) | 75,000 |
|---|--------|

| | | |
|---------------------------------|-----------|----------------|
| Total Revenue Amendments | \$ | 414,166 |
|---------------------------------|-----------|----------------|

| | | |
|---|-----------|--------------------|
| Total Amended FY 16 General Fund Revenue Estimates | \$ | 156,391,435 |
|---|-----------|--------------------|

| | | |
|---|-----------|--------------------|
| Manager's Recommended FY 16 Expenditures | \$ | 155,977,269 |
|---|-----------|--------------------|

Amendments to FY 16 Expenditures

Decrease Expenditures

Local Contribution to City Schools

| | |
|---|-----------|
| Contribution to City Schools (health insurance renewal savings) | (100,000) |
|---|-----------|

City Departments

| | |
|----------------------|----------|
| Benefits Adjustments | (12,157) |
|----------------------|----------|

Outside and Nonprofit Agencies

| | |
|---|-----------|
| Charlottesville-Albemarle Regional Jail | (152,227) |
|---|-----------|

Increase Expenditures

Council Strategic Initiatives Funds

| | |
|-------------------|---------|
| Unallocated Funds | 127,860 |
|-------------------|---------|

Non-Departmental - Citywide Reserve

| | |
|---|---------|
| Performance Agreement Payments - Waterhouse and CFA | 267,000 |
|---|---------|

Nonprofit and Outside Agencies

| | |
|--------------------------|--------|
| Legal Aid Justice Center | 25,901 |
|--------------------------|--------|

| | |
|-------------------------|--------|
| PHAR Internship Program | 25,000 |
|-------------------------|--------|

| | |
|--|--------|
| Big Brothers/Big Sisters - Young Lions Mentoring Program | 10,000 |
|--|--------|

| | |
|----------------|--------|
| Municipal Band | 27,500 |
|----------------|--------|

| | |
|--|--------|
| Piedmont Council for the Arts (Includes funds for Create | 42,500 |
|--|--------|

| | |
|--|--|
| Charlottesville/Albemarle Cultural Plan) | |
|--|--|

| | |
|----------------------------------|--------|
| Jefferson School Heritage Center | 15,000 |
|----------------------------------|--------|

| | |
|-----------------------------------|-------|
| African American Teaching Fellows | 3,938 |
|-----------------------------------|-------|

Restoration of Funds for Agencies Receiving Exemplary and/or Solid

| | |
|---------------------------------------|-------|
| Albemarle Housing Improvement Program | 2,334 |
|---------------------------------------|-------|

| | |
|---------------------------|-------|
| Piedmont Housing Alliance | 3,526 |
|---------------------------|-------|

| | |
|--|--------|
| Big Brothers Big Sisters | 500 |
| Boys and Girls Club | 1,352 |
| The Bridge Line | 245 |
| Abundant Life Ministries | 1,072 |
| Charlottesville Free Clinic | 2,780 |
| Community Investment Collaborative | 500 |
| Computers 4 Kids | 610 |
| Foothills Child Advocacy Center | 525 |
| Home Visiting Collaborative | 3,317 |
| Jefferson Area CHIP | 15,804 |
| Literacy Volunteers of America | 757 |
| MACAA | 2,953 |
| Offenders Aid and Restoration | 4,288 |
| Piedmont CASA | 245 |
| Ready Kids | 719 |
| Sexual Assault Resource Agency | 440 |
| Shelter for Help in Emergency | 2,207 |
| Thomas Jefferson Area Coalition for the Homeless | 105 |
| United Way | 499 |
| Women's Initiative | 400 |

City Departments

| | |
|---|--------|
| Commissioner of Revenue Business Tax Auditor (Long Term Temp) | 53,673 |
| Neighborhood Development Services - Historical Planner Position | 35,000 |

Total Expenditure Amendments **\$ 414,166**

Total Amended FY 16 General Fund Expenditures **\$ 156,391,435**

City Council Amendments to the FY 2016 Proposed Human Services Fund

| | | |
|---|-----------|------------------|
| Manager's Recommended FY 16 Human Services Fund Revenues | \$ | 5,374,310 |
|---|-----------|------------------|

Increase Revenues

| | | |
|---------------------------------|--|---------|
| Welfare Fee for Service Revenue | | 110,000 |
|---------------------------------|--|---------|

| | | |
|---|-----------|----------------|
| Total Human Services Fund Revenue Amendments | \$ | 110,000 |
|---|-----------|----------------|

| | | |
|---|-----------|------------------|
| Total Amended FY 16 Human Services Fund Revenues | \$ | 5,484,310 |
|---|-----------|------------------|

| | | |
|---|-----------|------------------|
| Manager's Recommended FY 16 Human Services Fund Expenditures | \$ | 5,374,310 |
|---|-----------|------------------|

Increase Expenditures

| | | |
|---|--|--------|
| Community Attention Foster Families (CAFF) Long Term Temporary Employee | | 55,000 |
|---|--|--------|

| | | |
|---|--|--------|
| Community Based Services Long Term Temporary Employee | | 55,000 |
|---|--|--------|

| | | |
|---|-----------|----------------|
| Total Human Services Fund Expenditure Amendments | \$ | 110,000 |
|---|-----------|----------------|

| | | |
|---|-----------|------------------|
| Total Amended FY 16 Human Services Fund Expenditures | \$ | 5,484,310 |
|---|-----------|------------------|

RESOLUTION ADOPTING THE BUDGET FOR THE
CITY OF CHARLOTTESVILLE FOR THE FISCAL YEAR
BEGINNING JULY 1, 2015, AND ENDING JUNE 30, 2016
AND PROVIDING FOR THE ANNUAL APPROPRIATION OF FUNDS
FOR SUCH FISCAL YEAR.

I. ADOPTION OF BUDGET

WHEREAS, pursuant to Section 19 of the City Charter and Section 15.2-2503 of the Code of Virginia, the City Manager has caused to be prepared and presented to City Council a proposed budget for the fiscal year beginning July 1, 2015, and ending June 30, 2016; and

WHEREAS, a synopsis of such proposed budget has been published in the Daily Progress, a newspaper of general circulation in the City, and notice duly given in such newspaper and public hearings held thereon on March 16, 2015 and April 6, 2015, and the estimates of revenues and expenditures therein debated and adjusted by City Council in open public meetings, all as required by the City Charter and Section 15.2-2506 of the Code of Virginia.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Charlottesville that such document, the statements of fiscal policy set forth therein, and the estimates of revenues and expenditures therein proposed by the City Manager and debated and adjusted by the City Council, are hereby adopted as the annual budget of the City of Charlottesville, for informative and fiscal planning purposes only, for the fiscal year beginning July 1, 2015, and ending June 30, 2016; and that a true and correct copy of the same, as adopted, shall be kept on file in the records of the Clerk of the Council.

II. GENERAL FUND APPROPRIATIONS

BE IT RESOLVED by the Council of the City of Charlottesville that:

A. The sums hereinafter set forth are estimated as General Fund revenues for the fiscal year beginning July 1, 2015.

Local Taxes

| | |
|--|--------------|
| Real Estate Taxes | \$54,391,163 |
| Personal Property Tax | 7,268,904 |
| Public Service Corporation Tax | 1,300,000 |
| Penalty/Interest on Delinquent Taxes | 350,000 |
| Utility Services Consumer Tax (Gas, Water, Electric) | 4,600,000 |
| Virginia Communications Sales and Use Tax | 3,232,000 |
| Tax on Bank Stock | 925,000 |
| Tax on Wills and Deeds | 600,000 |
| Sales and Use Tax | 11,181,966 |

| | |
|--------------------------|---------------------|
| Rolling Stock Tax | 21,000 |
| Transient Room Tax | 3,085,500 |
| Meals Tax | 8,568,750 |
| Short-Term Rental Tax | 40,000 |
| Cigarette Tax | 850,000 |
| Recordation Tax Receipts | 200,000 |
| Vehicle Daily Rental Tax | 125,000 |
| Total Local Taxes | \$96,739,283 |

Licenses and Permits

| | |
|---|--------------------|
| Business and Professional Licenses | \$6,768,371 |
| Vehicle Licenses | 825,000 |
| Dog Licenses | 15,000 |
| Electrical, Heating, and Mechanical Permits | 200,000 |
| Building and Plumbing Permits | 370,000 |
| Other Permits | 425,000 |
| Total Licenses and Permits | \$8,603,371 |

Intergovernmental Revenue

Revenue from State Agencies

| | |
|--|-------------|
| P.P.T.R.A. Revenue (State Personal Property Tax) | \$3,498,256 |
| State Highway Assistance | 3,819,950 |
| Reimbursement/Constitutional Offices | 1,600,000 |
| State Aid for Police Protection | 2,093,768 |
| Trailer Title | 1,200 |
| Other State Assistance: Miscellaneous Revenue | 50,000 |

Revenue from Other Intergovernmental Sources

| | |
|--|---------|
| Jefferson Area Drug Enforcement (J.A.D.E.) | 96,000 |
| School Resource Officers (City Schools) | 259,523 |
| Regional Library Administrative Fee | 96,000 |
| Fire Department Ops (Albemarle County) | 186,000 |
| Fire Department Ops (U.V.A.) | 278,284 |
| Fire Department Ops (C.A.R.S.) | 130,000 |
| Juvenile & Domestic Relations Court (Albemarle County) | 53,311 |
| Juvenile & Domestic Relations Court Building Maint. (Albemarle County) | 62,985 |
| Magistrate's Office (Albemarle County) | 4,650 |
| Payments In Lieu Of Taxes (Housing Authority) | 25,000 |
| Service Charge (U.V.A.) | 33,000 |
| Property Maintenance (U.V.A.) | 50,000 |

Total Intergovernmental Revenue \$12,337,927

Charges for Services

| | |
|--|---------|
| Property Transfer Fees | \$1,000 |
| Zoning Appeals Fees | 500 |
| Court Revenue (Circuit/General District Courts) | 450,000 |
| Circuit Court - Online Land Records Subscription Revenue | 50,000 |

| | |
|-------------------------------------|---------------------|
| Parking Meter Receipts | 100,000 |
| Parking Garage Revenue | 1,250,000 |
| Internal City Services | 1,404,519 |
| Utility Cut Permits | 199,000 |
| Recreation Income | 1,959,628 |
| Reimbursable Overtime/Public Safety | 265,000 |
| Parking Permit Fees | 55,000 |
| Payment in Lieu of Taxes: Utilities | 5,231,345 |
| Indirect Cost Recovery | 125,000 |
| Waste Disposal Fees | 850,000 |
| Other Charges for Services | 125,000 |
| Total Charges for Services | \$12,065,992 |

Fines

| | |
|--------------------|------------------|
| Parking Fines | \$450,000 |
| Total Fines | \$450,000 |

Miscellaneous Revenue

| | |
|--|------------------|
| Interest Earned | \$350,000 |
| Rent | 200,000 |
| Hedgerow Properties - Rental and Parking Revenue | 85,000 |
| Refund of Prior Years' Expenditures | 50,000 |
| Parking Garage Maintenance | 30,000 |
| Other Miscellaneous Revenue | 213,000 |
| Total Misc. Revenue | \$928,000 |

Carryover Funds (Previous Fiscal Year)

| | |
|-------------------------------------|------------------|
| Local Contribution to Schools | \$66,659 |
| Council Strategic Initiatives Funds | 75,000 |
| Total Carryover Funds | \$141,659 |

Transfers from Other Funds

| | |
|---|------------------|
| Risk Management Fund | \$325,000 |
| Landfill Fund | \$100,000 |
| Health Care Fund | \$250,000 |
| Transfers from Other Funds Total | \$675,000 |

| | |
|--|---------------------|
| City/County Revenue Sharing: Operating Budget | \$10,908,668 |
|--|---------------------|

| | |
|--------------------------------|----------------------|
| Total Operating Revenue | \$142,849,900 |
|--------------------------------|----------------------|

Designated Revenue

| | |
|---|-------------|
| City/School Contracts: Pupil Transportation | \$2,662,630 |
| City/School Contracts: School Building Maintenance | 3,586,905 |
| City/County Revenue Sharing: Transfer to Capital Improvement Fund | 4,750,000 |

| | |
|---|---------------------|
| City/County Revenue Sharing: Transfer to Facilities Repair Fund | 400,000 |
| Transfer to Debt Service Fund: Meals Tax Revenue | 2,142,000 |
| Total Designated Revenue | \$13,541,535 |

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|-----------------------------------|----------------------|
| Total General Fund Revenue | \$156,391,435 |
|-----------------------------------|----------------------|

B. The sums hereinafter set forth are hereby appropriated from the General Fund of the City for the annual operation of the City departments, other agencies and non-departmental accounts so set forth, beginning July 1, 2015.

Operating Expenditures

| | |
|---|-----------|
| Mayor and City Council | 251,323 |
| Council Strategic Initiatives Funding (Unallocated) | 127,860 |
| Office of the City Manager/ Administration | 1,149,354 |
| Office of the City Manager/Communications | 391,772 |
| Office of the City Manager/ Economic Development | 581,519 |
| Office of the City Attorney | 836,821 |
| Office of General Registrar | 509,375 |

Organizational Memberships/Workforce Development

| | |
|---|--------|
| Virginia Municipal League | 15,852 |
| Chamber of Commerce | 1,575 |
| Thomas Jefferson P.D.C. | 56,771 |
| Piedmont Workforce Network | 6,993 |
| Virginia Institute of Government | 2,500 |
| Alliance for Innovation | 2,550 |
| Virginia First Cities | 18,000 |
| Central Virginia Partnership for Economic Development | 23,311 |
| Thomas Jefferson Soil and Water Conservation District | 12,300 |
| Streamwatch | 10,000 |
| Central Virginia Small Business Development Center | 12,000 |
| National League of Cities | 5,000 |
| Center for Nonprofit Excellence | 600 |
| Community Investment Collaborative | 25,500 |

Non Departmental Activities

| | |
|---|---------|
| Sister City Committee | 15,000 |
| City Strategic Plan/P.3: Plan, Perform, Perfect | 55,000 |
| Virginia Juvenile Community Crime Control Act (Local Match) | 108,415 |
| Citizen Engagement Opportunities | 15,000 |
| Performance Agreement Payments to Waterhouse and C.F.A. | 267,000 |

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|-------------------------------|-----------|
| Transfer to Debt Service Fund | 7,018,000 |
|-------------------------------|-----------|

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| Transfer to Fund Balance Target Adjustment Fund | 390,159 |
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|---|-----------|
| Employee Compensation and Training | 959,105 |
| Finance Department - Administration/Purchasing/Assessor | 2,450,700 |
| Human Resources | 1,057,733 |
| Commissioner of Revenue | 1,202,989 |
| Treasurer | 1,224,439 |
| Transfer to Convention and Visitors' Bureau | 733,307 |
| Transfer to Comprehensive Services Act Fund | 2,175,000 |
| Community Events and Festivals | |
| Virginia Film Festival | 15,200 |
| Virginia Festival of the Book | 15,600 |
| First Night Virginia | 2,375 |
| LOOK3 Festival of the Photograph | 11,000 |
| Tom Tom Founders Festival | 3,750 |
| Charlottesville Festival of Cultures | 3,750 |
| City Non Cash Support for African American Festival | 3,000 |
| City Non Cash Support for Dogwood Festival | 20,000 |
| City Non Cash Support for Fourth of July Events | 8,500 |
| Art in Place | 25,000 |
| City Supported Events (Other) | 2,500 |
| Contributions to Children, Youth, and Family Oriented Programs | |
| Virginia Cooperative Extension Program | 45,180 |
| Thomas Jefferson Health District | 478,111 |
| Computers 4 Kids | 18,327 |
| M.A.C.A.A. | 96,560 |
| Sexual Assault Resources Agency (S.A.R.A.) | 22,440 |
| Shelter for Help in Emergency (S.H.E.) | 112,534 |
| Region Ten Community Services Board | 1,001,865 |
| Region Ten Community Services Board - Mohr Center | 82,661 |
| Jefferson Area Board for Aging (J.A.B.A.) | 319,192 |
| United Way - Thomas Jefferson Area | 173,130 |
| ReadyKids (formerly C.Y.F.S.) | 65,582 |
| Free Clinic | 114,940 |
| Home Visiting Collaborative | 66,350 |
| Abundant Life Ministries | 34,259 |
| Boys and Girls Club | 54,065 |
| Jefferson Area C.H.I.P. | 316,076 |
| Foothills Child Advocacy Center | 36,525 |
| Big Brothers/Big Sisters | 30,000 |
| The BridgeLine (formerly Building Bridges) | 12,495 |
| Thomas Jefferson Area Coalition for the Homeless | 93,366 |
| Women's Initiative | 20,400 |
| On Our Own | 14,560 |

| | |
|--|-----------|
| PHAR Internship Program | 25,000 |
| Emergency Assistance Program Support (CARES) | 84,516 |
| Contributions to Education and the Arts | |
| Jefferson Madison Regional Library | 1,607,789 |
| Charlottesville Contemporary Center for the Arts | 34,934 |
| Piedmont Virginia Community College | 10,961 |
| McGuffey Art Center | 25,000 |
| Municipal Band | 55,000 |
| Piedmont Council for the Arts | 45,000 |
| Virginia Discovery Museum | 7,500 |
| Literacy Volunteers | 38,610 |
| Ashlawn-Highland Summer Festival | 3,242 |
| Historic Resources Task Force | 5,000 |
| The Paramount Theater/Arts Education Program | 19,295 |
| Jefferson School African American Heritage Center | 30,000 |
| African American Teaching Fellows | 3,938 |
| Transfer to Social Services Fund | 3,502,777 |
| Housing Programs | |
| Rent Relief for Elderly, a sum sufficient estimated at | 15,000 |
| Rent Relief for Disabled, a sum sufficient estimated at | 180,000 |
| Tax Relief for Elderly, a sum sufficient estimated at | 425,000 |
| Tax Relief for Disabled, a sum sufficient estimated at | 112,000 |
| Homeowners Tax Relief Program | 405,000 |
| Stormwater Fee Assistance Program | 25,000 |
| Albemarle Housing Improvement Program (A.H.I.P.) | 93,364 |
| Piedmont Housing Alliance (P.H.A.) | 92,197 |
| Transfer to Human Services/Community Attention Fund | 604,275 |
| Neighborhood Development Services | 3,459,496 |
| Office of Human Rights/Human Rights Commission | 233,492 |
| Parks and Recreation | 9,614,553 |
| Public Works: Administration, Facilities Development, Facilities Maintenance | 2,866,840 |
| Public Works: Hedgerow Properties | 38,957 |
| Public Works: Public Service | 7,433,309 |
| Ivy Landfill Remediation | 300,000 |
| Transfer to Charlottesville Area Transit Fund | 2,080,295 |
| JAUNT Paratransit Services | 936,279 |
| City Sheriff | 1,038,684 |
| Commonwealth's Attorney | 1,127,531 |
| Contributions to Programs Supporting Public Safety and Justice | |
| Piedmont Court Appointed Special Advocates | 9,818 |
| Legal Aid Justice Center | 70,630 |
| Regional Jail | 4,804,978 |

| | |
|---|----------------------|
| Blue Ridge Juvenile Detention Center | 1,030,308 |
| Emergency Communications Center | 1,751,653 |
| Offenders Aid and Restoration | 233,310 |
| Society for the Prevention of Cruelty to Animals | 241,063 |
| Public Defender's Office | 45,435 |
| | |
| Clerk of Circuit Court | 693,318 |
| Circuit Court Judge | 92,886 |
| General District Court | 29,094 |
| Juvenile and Domestic Relations Court/Court Services Unit | 332,921 |
| Magistrate | 9,300 |
| Fire Department | 9,771,687 |
| Police Department | 14,778,701 |
| | |
| Local Contribution to Public Schools | |
| Operational Support | 47,342,848 |
| | |
| Total Operating Expenditures | \$142,849,900 |
| | |
| <u>Designated Expenditures</u> | |
| City/School Contracts: Pupil Transportation | \$2,662,630 |
| City/School Contracts: School Building Maintenance | 3,586,905 |
| Transfer to Capital Projects Fund | 4,750,000 |
| Transfer to Facilities Repair Fund | 400,000 |
| Transfer to Debt Service Fund - Meals Tax Revenue | 2,142,000 |
| Total Designated Expenditures | \$13,541,535 |
| | |
| Total General Fund Expenditures | \$156,391,435 |

C. Of the sum of \$16,058,668 to be received in the General Fund from the County of Albemarle under the revenue sharing agreement of May 24, 1982, \$4,750,000 shall be transferred to the Capital Projects Fund and \$400,000 shall be transferred to the Facilities Repair Fund.

D. The amounts hereinabove appropriated for salary accruals, education, training and employee benefits, or portions thereof, may on authorization from the City Manager, or his designee, be transferred by the Director of Finance or the Director of Budget and Performance Management to any departmental account, and notwithstanding any other provision of this resolution to the contrary, be expended for salaries or employee benefits in such account in the manner as sums originally appropriated thereto.

E. The portions of the foregoing appropriations to individual departments or agencies intended for motor vehicles and related equipment shall be transferred to the Equipment Replacement Fund for expenditure as hereinafter provided.

F. The amount above appropriated for Debt Payment shall be transferred to the Debt Service Fund. In addition, one cent of the five-cent meals tax will be deposited into the Debt Service Fund.

G. The amount above appropriated as a Council Strategic Initiatives shall not be deemed to expire at the end of the fiscal year, but are hereby appropriated in the ensuing fiscal year unless altered by further action of City Council.

H. The amount above appropriated as Ivy Landfill Remediation shall not be deemed to expire at the end of the fiscal year, and any unspent funds are hereby transferred to the Landfill Reserve account in the ensuing fiscal year unless altered by further action of City Council. Further, any amount in the Landfill Reserve may be immediately appropriated for use to cover costs associated with landfill remediation budget in the current fiscal year.

I. The amount above appropriated as Hedgerow Properties shall not be deemed to expire at the end of the fiscal year, but are hereby appropriated in the ensuing fiscal year unless altered by further action of City Council.

J. The proceeds of the sale of any real property to be used for parking shall be appropriated to the "Strategic Investments Account" account in the Capital Fund.

K. The amount received for \$4-For-Life revenue shall not be deemed to expire at the end of the fiscal year, but are hereby appropriated in the ensuing fiscal year and will be appropriated into the Fire Department budget with an annual allocation made to the Thomas Jefferson E.M.S., unless altered by further action of City Council.

L. The amount above appropriated as Historic Resources Task Force shall not be deemed to expire at the end of the fiscal year, but are hereby appropriated in the ensuing fiscal year unless altered by further action of City Council.

M. The amount received as drug forfeitures and seizures revenue collected by the Police Department and Commonwealth Attorney's Office shall not be deemed to expire at the end of the fiscal year, but are hereby appropriated in the ensuing fiscal year unless altered by further action of City Council.

N. The amount received as Courthouse Security Revenue is hereby appropriated in the ensuing fiscal year and be appropriated into the Sheriff Office budget to be used for court security related expenses (personnel and equipment) per State Code. Further, any unspent funds in the Court House Security account shall not be deemed to expire at the end of the fiscal year, but are hereby appropriated in the ensuing fiscal year unless further altered by Council.

O. Any amount remaining in the Citywide Reserve account shall not be deemed to expire at the end of the fiscal year, but are hereby appropriated in the ensuing fiscal year unless altered by further action of City Council.

P. The amount above appropriated as Corporate Training Fund, within the Employee Compensation and Training funds, shall not be deemed to expire at the end of the fiscal year, but are hereby appropriated in the ensuing fiscal year unless altered by further action of City Council.

Q. The amounts received unspent for donations and grants in the General Fund received for specific purposes shall not be deemed to expire at the end of the fiscal year hereby be appropriated in the ensuing fiscal year.

R. The amounts above appropriated as Sister City Commission shall not be deemed to expire at the end of the fiscal year, but are hereby appropriated in the ensuing fiscal year unless altered by further action of City Council.

S. Sums appropriated for operation of the City Market which have not been encumbered or expended as of June 30, 2016 shall be transferred to the Capital Budget in an account designated for future relocation of the City Market.

T. Sums appropriated for the Stormwater Assistance Program shall not be deemed to expire at the end of the fiscal year, but are hereby appropriated in the ensuing fiscal year unless altered by further action of City Council.

U. Sums appropriated in the General Fund which have not been encumbered or expended as of June 30, 2016, shall be deemed to revert to the unassigned balance of the General Fund, unless Council by resolution provides that any such sum shall be a continuing appropriation.

V. Sums appropriated in the General Fund which have not been encumbered or expended as of June 30, 2016 and are in excess of 17% of General Fund expenditures for the next fiscal year shall be deemed to revert to the Capital Fund contingency account for future one-time investments in the City's infrastructure as part of the year-end appropriation, unless further altered by Council with year-end adjustments.

III. SCHOOL OPERATIONS APPROPRIATION

BE IT RESOLVED by the Council of the City of Charlottesville:

The sums hereinafter set forth are hereby appropriated for the annual operation of the school operations, effective July 1, 2015; the City contribution to the School operations having hereinabove been appropriated from the General Fund.

| | |
|---------------------------------------|---------------------|
| School Budget (All Funds) | |
| Local Contribution | \$47,342,848 |
| State Funds | 19,248,356 |
| Federal Funds | 4,932,254 |
| Misc. Funds | 3,327,290 |
| Total School Operations Budget | \$74,850,748 |

A net increase in the School Operations general fund balance at June 30, 2016 shall be deemed to be allocated as follows: 50% to revert to City General Fund, 50% retained by School Operations General Fund. Up to \$100,000 of the City's reversion shall be transferred to the Facilities Management for School Building Small Capital Projects.

IV. HEALTH BENEFITS FUND APPROPRIATION

BE IT RESOLVED by the Council of the City of Charlottesville:

There is hereby appropriated from the Health Benefits Fund sums received by said Fund from individual departments and agencies for the payment of health and medical benefit program costs, and for insurance covering such costs, and in addition, for the accumulation of a reserve for future expenditures to pay for such health and medical benefit program costs. This appropriation shall be effective during the fiscal year ending June 30, 2016, but shall not be deemed to expire at the end of that year. Instead, it shall continue in effect unless altered by further action of City Council.

V. TRANSIT FUND APPROPRIATION

BE IT RESOLVED by the Council of the City of Charlottesville, that there is hereby appropriated from the Transit Fund, for the operation of the transit bus system during the fiscal year beginning July 1, 2015 and ending June 30, 2016, the sum of \$7,217,341 or the amount of revenue actually received by such fund, whichever is the greater amount. Such appropriation shall be effective July 1, 2015.

Except as is otherwise expressly provided herein, the balance of any General Fund contribution to such funds not expended or encumbered as of June 30, 2016 shall be deemed to revert to the unassigned balance of the General Fund, unless the Council by resolution provides that any such sum shall be deemed a continuing appropriation.

BE IT FURTHER RESOLVED by the Council of the City of Charlottesville, that there is hereby appropriated from the Transit Fund, for the replacement of transit buses during the fiscal year beginning July 1, 2015 and ending June 30, 2016, the sum of \$1,657,273 or the amount of revenue actually received for such purpose. However, such appropriation shall not be deemed to expire at the end of the fiscal year, but are hereby appropriated in the ensuing fiscal year unless altered by further action of this Council. Such appropriation shall be effective July 1, 2015.

VI. RISK MANAGEMENT APPROPRIATION

BE IT RESOLVED by the Council of the City of Charlottesville, that all sums previously appropriated to the Risk Management Fund, and all sums received by such fund as payment from other City funds, are hereby appropriated for the uses prescribed for such fund, pursuant to the terms of, and subject to the limitations imposed by Article V of Chapter 11 of the Code of the City of Charlottesville, 1990, as amended.

VII. EQUIPMENT REPLACEMENT FUND APPROPRIATION

BE IT RESOLVED by the Council of the City of Charlottesville:

There is hereby appropriated from the Equipment Replacement Fund other sums received by such fund as payment from the General Fund and vehicle sales, for the lease, financing or purchase of motor vehicles and related equipment and for accumulation of a reserve for future equipment purchases during the fiscal year beginning July 1, 2015 and ending June 30, 2016. Such appropriation shall be effective July 1, 2015; provided that such appropriations shall not be deemed to expire at the end of such fiscal year, but are hereby appropriated in the ensuing fiscal year unless altered by further action of City Council. Of the sums received by the Equipment Replacement Fund, a sum sufficient to service the debt on any pieces of general governmental equipment obtained under a master lease, credit line, or an installment purchase agreement shall be transferred to the Debt Service Fund.

VIII. FACILITIES REPAIR FUND APPROPRIATION

BE IT RESOLVED by the Council of the City of Charlottesville:

The sum of \$400,000 transferred to the Facilities Repair Fund from the General Fund, and such sums as may be transferred to the Facilities Repair Fund from other funds during the fiscal year beginning July 1, 2015 are appropriated for carrying out the purposes of this fund during that fiscal year. However, such appropriation shall not be deemed to expire at the end of the fiscal year, but are hereby appropriated in the ensuing fiscal year unless altered by further action of this Council.

IX. DEBT SERVICE FUND APPROPRIATION

BE IT RESOLVED by the Council of the City of Charlottesville:

A. The Debt Service Fund shall serve as a permanent reserve for the payment of principal and interest of bonds, notes and other evidences of indebtedness and the cost of issuance thereof issued by the City pursuant to its charter and/or the Virginia Public Finance Act.

B. The sum of \$7,018,000 transferred to such fund by Part II of this resolution, as well as the designated Meals Tax transfer (estimated at \$2,142,000), or as much thereof as may be necessary, is hereby appropriated to pay such debt service expenses during the fiscal year beginning July 1, 2015 and ending June 30, 2016.

C. Appropriations in the Debt Service Fund shall be deemed continuing appropriations, and balances remaining in such fund at the end of each fiscal year shall be carried forward to pay principal and interest due on City obligations and costs associated with the issuance of those obligations in future years.

X. SPECIAL REVENUE FUND APPROPRIATIONS

BE IT RESOLVED by the Council of the City of Charlottesville, that the following appropriations are hereby approved for agency expenditures accounted for as separate funds on the books of the City, for their respective programs during the fiscal year beginning July 1, 2015 and ending June 30, 2016; the City contribution to each such fund having hereinabove been appropriated from the General Fund:

A. There is hereby appropriated from the Charlottesville/Albemarle Convention and Visitors Bureau Fund, for the operation of the Charlottesville/Albemarle Convention and Visitors Bureau during such fiscal year, the sum of \$1,508,453 or the amount of revenue actually received by such fund, whichever shall be the lesser amount.

B. There is hereby appropriated from the Human Services/Community Attention Fund, for the operation of the Community Attention Homes and related programs during such fiscal year, the sum of \$5,484,310, or the amount of revenue actually received by such fund, whichever shall be the lesser amount.

C. There is hereby appropriated from the Social Services Fund, for the operation of the Department of Social Services during such fiscal year, the sum of \$13,666,681, or the amount of revenue actually received by such fund, whichever shall be the lesser amount.

D. There is hereby appropriated from the Comprehensive Services Act Fund, for the operation of the Comprehensive Services Act entitlement program, the sum of \$9,077,098, or the amount of revenue actually received by such fund, whichever shall be the greater amount.

Each such special revenue fund appropriation shall be deemed effective July 1, 2015. Except as is otherwise expressly provided herein, the balance of any General Fund contribution to such funds not expended or encumbered as of June 30, 2016 shall be deemed to revert to the unassigned balance of the General Fund, unless the Council by resolution provides that any such sum shall be deemed a continuing appropriation.

XI. INTERNAL SERVICES FUND APPROPRIATION

BE IT RESOLVED by the Council of the City of Charlottesville that the following appropriations are hereby approved for internal services accounted for as separate funds on the books of the City, for their respective programs during the fiscal year beginning July 1, 2015 and ending June 30, 2016; the payments of individual departments and agencies to each such fund having hereinabove been appropriated in the General Fund and other applicable funds:

A. There is hereby appropriated from the Information Technology Fund, for the operation of the various functions within this fund during the fiscal year beginning July 1, 2015, or the amount of revenue actually credited to such fund from other City departments and agencies, whichever shall be the greater amount:

1. For the operation of the Department of Information Technology, the sum of \$2,483,197.

2. For the operation and infrastructure of City Link, the sum of \$1,200,000. However, such appropriation shall not be deemed to expire at the end of the fiscal year, but is hereby appropriated in the ensuing fiscal year into the City Link Infrastructure cost center unless altered by further action of this Council.

3. For Technology Infrastructure Replacement, the sum of \$200,000. However, such appropriation shall not be deemed to expire at the end of the fiscal year, but are hereby appropriated in the ensuing fiscal year unless altered by further action of this Council.

4. For G.I.S. operations, the sum of \$64,155. However, such appropriation shall not be deemed to expire at the end of the fiscal year, but are hereby appropriated in the ensuing fiscal year unless altered by further action of this Council.

B. There is hereby appropriated from the Warehouse Fund, for the operation of the Warehouse during such fiscal year, the sum of \$156,194, or the amount of revenue actually credited to such fund from other City departments and agencies, whichever shall be the greater amount.

C. There is hereby appropriated from the Fleet Maintenance Fund, for the operation of the Central Garage, Vehicle Wash and Fuel System during such fiscal year, the sum of \$999,708, or the amount of revenue actually credited to such fund from other City departments and agencies, whichever shall be the greater amount.

D. There is hereby appropriated from the Communications System Fund, for the operation of the citywide phone system and mailroom operations during such fiscal year, the sum of \$316,553, or the amount of revenue actually credited to such fund from other City departments and agencies, whichever shall be the greater amount.

XII. CAPITAL PROJECTS FUND APPROPRIATIONS

BE IT RESOLVED by the Council of the City of Charlottesville, Virginia that:

A. The following are hereby designated as revenue of the Capital Projects Fund:

1. The sum of \$4,750,000 in Albemarle County revenue sharing payments transferred from the General Fund pursuant to Section II-C of this resolution.

2. The proceeds of the sale of any real property, as prescribed by resolution of this Council adopted November 3, 1986.

3. The proceeds of the sale of any real property to be used for housing shall be appropriated to the "Charlottesville Affordable Housing Fund" account in the Capital Fund.

B. The sums hereinafter set forth are hereby appropriated from the Capital Projects Fund of the City for the respective capital purchases or projects so set forth, effective for the fiscal year beginning July 1, 2015; provided that such appropriations shall not be deemed to expire at the end of such fiscal year, but are hereby appropriated in the ensuing fiscal year unless altered by further action of City Council.

C. The Capital Projects Fund Fiscal Year 2016-2020 will reflect the budget delineations set forth below for Fiscal Year 2015-2016.

The Capital Projects Fund grouped by area:

| <u>Revenue</u> | |
|---|---------------------|
| Transfer from General Fund | \$4,750,000 |
| Contribution from Albemarle County | 147,500 |
| Contribution from City Schools | 200,000 |
| PEG Fee Revenue | 47,500 |
| CY 2014 Bond Issue | 10,725,887 |
| TOTAL REVENUE | \$15,870,887 |
| <u>Expenditures</u> | |
| Education | \$1,720,491 |
| Economic Development | 150,000 |
| Public Safety and Justice | 3,483,470 |
| Facilities Capital Projects | 1,345,491 |
| Transportation and Access | 3,854,692 |
| Parks and Recreation | 3,149,921 |
| Stormwater Initiatives | 125,000 |
| Technology Infrastructure | 47,500 |
| Charlottesville Affordable Housing Fund | 1,569,322 |
| Other Governmental Commitments | 425,000 |
| TOTAL EXPENDITURES | \$15,870,887 |

XIII. GAS FUND APPROPRIATION

BE IT RESOLVED by the Council of the City of Charlottesville, that there is hereby appropriated from the Gas Fund, for the operation of the gas utility during the fiscal year beginning July 1, 2015 and ending June 30, 2016, the sum of \$31,896,590 or the amount of revenue actually received by such fund, whichever is the greater amount. Such appropriation shall be effective July 1, 2015. However, the appropriations for the Vehicle Replacement Program, the Thermostat Program and Gas Assistance Program shall not be deemed to expire at the end of the fiscal year, but are hereby appropriated in the ensuing fiscal year unless altered by further action of this Council.

XIV. WATER FUND APPROPRIATION

BE IT RESOLVED by the Council of the City of Charlottesville, that there is hereby appropriated from the Water Fund, for the operation of the water utility during the

fiscal year beginning July 1, 2015 and ending June 30, 2016, the sum of \$10,191,023, or the amount of revenue actually received by such fund, whichever is the greater amount. Such appropriation shall be effective July 1, 2015. However, the appropriations for the Vehicle Replacement Program, Water Conservation Program, Water Assistance Program, Rain Barrel Program and the Toilet Rebate Program shall not be deemed to expire at the end of the fiscal year, but are hereby appropriated in the ensuing fiscal year unless altered by further action of this Council.

XV. WASTEWATER FUND APPROPRIATION

BE IT RESOLVED by the Council of the City of Charlottesville, that there is hereby appropriated from the Wastewater Fund, for the operation of the wastewater utility during the fiscal year beginning July 1, 2015 and ending June 30, 2016, the sum of \$15,480,278 or the amount of revenue actually received by such fund, whichever is the greater amount. Such appropriation shall be effective July 1, 2015. However, the appropriations for the Vehicle Replacement Program and the Wastewater Assistance Program shall not be deemed to expire at the end of the fiscal year, but are hereby appropriated in the ensuing fiscal year unless altered by further action of this Council.

XVI. STORMWATER FUND APPROPRIATION

BE IT RESOLVED by the Council of the City of Charlottesville, that there is hereby appropriated from the Stormwater Fund, for the operation of the stormwater utility during the fiscal year beginning July 1, 2015 and ending June 30, 2016, the sum of \$1,907,754 or the amount of revenue actually received by such fund, whichever is the greater amount. Such appropriation shall be effective July 1, 2015.

XVII. UTILITIES FUNDS DEBT SERVICE APPROPRIATION

BE IT RESOLVED by the Council of the City of Charlottesville, that there is hereby appropriated from the Utilities Funds (Gas, Water, Wastewater and Stormwater) for the payment of principal and interest of bonds, notes and other evidences of indebtedness and the cost of issuance thereof issued by the City pursuant to its charter and/or the Virginia Public Finance Act., during the fiscal year beginning July 1, 2015 and ending June 30, 2016, the following sums in each fund or the amount of revenue actually received by such fund, whichever is the greater amount. Such appropriation shall be effective July 1, 2015. However, such appropriation shall not be deemed to expire at the end of the fiscal year, but are hereby appropriated in the ensuing fiscal year unless altered by further action of this Council.

A. There is hereby appropriated from the Gas Debt Service Fund, the sum of \$900,000 as revenue (transfer from Gas Fund) and \$678,223 in principal and interest payments.

B. There is hereby appropriated from the Wastewater Debt Service Fund the sum of \$2,400,000 in revenue (transfer from the Wastewater Fund) and \$2,744,201 in principal and interest payments.

C. There is hereby appropriated from the Water Debt Service Fund the sum of \$1,725,000 in revenue (transfer from the Water Fund) and \$1,767,671 in principal and interest payments.

D. There is hereby appropriated from the Stormwater Debt Service Fund the sum of \$48,588 in revenue (transfer from the Stormwater Fund) and \$14,000 in principal and interest payments.

XVIII. PAY PLAN APPROVAL

BE IT RESOLVED by the Council of the City of Charlottesville that the Employee Classification and Pay Plan for the City of Charlottesville dated July 1, 2015 and effective on that same date, which assigns salary ranges to each class or position in the City service is hereby approved pursuant to Section 19-3 and 19-4 of the City Code, 1990, as amended and a copy of the same shall be kept on file with the records of the meeting at which this resolution is approved.

XIX. PAY ADJUSTMENT FOR RETIREES

BE IT RESOLVED by the Council of the City of Charlottesville, that the Retirement Plan Commission is authorized and directed to provide for the payment from the Retirement Fund of a post-retirement supplement of 1% of the current retirement pay of each presently retired employee effective July 1, 2015.

XX. GOLF FUND

BE IT RESOLVED by the Council of the City of Charlottesville, that there is hereby appropriated from the Golf Fund, for the operation of the golf courses during the fiscal year beginning July 1, 2015 the sum of \$852,969, or the amount of revenue actually received by such fund, whichever is the greater amount.