

Acknowledgements

As with many of the programs of the City of Charlottesville, the development of the budget takes a team effort. The City Manager's Office develops the budget with the assistance of many other individuals in government. This acknowledgment identifies a number of the key individuals who shared in the development of this budget. Many others who assisted are not individually identified. We thank all of you.

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Circuit Court	Paul Garrett, Pat Young
City Attorney	Craig Brown, Barbara Ronan
City Sheriff	Sheriff James Brown, Kara Thomas, Mike Baird
Clerk of Council	Jeanne Cox (through 4/30/10); Paige Barfield
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General Registrar	Sheri Iachetta
Human Resources	Galloway Beck
Information Technology	Kerry Goode (through 3/24/10), Karen Parker Barbara Sites
Juvenile & Domestic Relations Court/ Court Services Unit	Martha Carroll, Jody Shelley, Debra Terry
Parks and Recreation	Brian Daly, Linda Daly, Rion Summers
Magistrate's Office	Cheryl Thompson
Neighborhood Development Services	Jim Tolbert, Sharon Patterson
Social Services	Robert Cox, III (through 3/31/10), Diane Kuknyo
Police	Chief Timothy Longo, David Shifflett
Public Works	Judith Mueller, Lauren Hildebrand, Mary Kay Kotelec, Steve Lawson, Jim McClung, Mike Mollica, Lance Stewart, Chad Thorne, Bill Watterson
Treasurer	Jennifer Brown, Jason Vandever

This **Fiscal Year 2010-2011** budget for the City of Charlottesville is presented in a user-friendly style that easily explains the City's fund structure and budget allocations. An Introductory section is followed by sections detailing adopted expenditures for Management, Non Departmental Activities, Debt Service, Fund Balance Target Adjustment, Employee Compensation and Training, Internal Services, Financial Services, Healthy Families and Community, Infrastructure and Transportation, Public Safety and Justice, School Operations, the Capital Improvement Program, and Other Non General Funds.

In addition to these broad categories, an index is provided for quick and easy reference. We hope this document is easy to read, interpret, and use in understanding the City's budget for Fiscal Year 2010-2011. Our goal is to provide a straightforward document that provides the citizens of Charlottesville with a clear explanation of how their tax dollars are helping to support a variety of quality services and programs important to our World Class City.

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If you have questions or desire more information about the budget, please contact the City Manager's Office at (434) 970-3101 between 8:00 a.m. and 5:00 p.m., Monday through Friday or anytime via the City Manager's e-mail address shown above.

CHARLOTTESVILLE CITY COUNCIL VISION - 2025

Charlottesville: A Great Place to Live for All of Our Citizens

- A leader in innovation, environmental sustainability, and social and economic justice
- Flexible and progressive in anticipating and responding to the needs of our citizens
- Cultural and creative capital of Central Virginia

Economic Sustainability

Our community has an effective workforce development system that leverages the resources of the University of Virginia, Piedmont Virginia Community College, and our excellent schools to provide ongoing training and educational opportunities to our residents. We have a business-friendly environment in which employers provide well-paying, career-ladder jobs and residents have access to small business opportunities. The Downtown Mall, as the economic hub of the region, features arts and entertainment, shopping, dining, cultural events, and a vibrant City Market. The City has facilitated the development of significant infill commercial and mixed use sites within the City.

A Center for Lifelong Learning

In Charlottesville, the strength of our education is measured not by the achievements of our best students, but by the successes of all our students. Here, an affordable, quality education is cherished as a fundamental right, and the community, City schools, Piedmont Virginia Community College and the University of Virginia work together to create an environment in which all students and indeed all citizens have the opportunity to reach their full potential.

Quality Housing Opportunities for All

Our neighborhoods retain a core historic fabric while offering housing that is affordable and attainable for people of all income levels, life stages, and abilities. Our neighborhoods feature a variety of housing types, including higher density, pedestrian and transit-oriented housing at employment and cultural centers. We have revitalized public housing neighborhoods that include a mixture of income and housing types and enhanced community amenities. Our housing stock is connected with recreation facilities, parks, trails, and services.

C'ville Arts and Culture

Our community has world-class performing, visual, and literary arts reflective of the unique character, culture, and diversity of Charlottesville. Charlottesville cherishes and builds programming around the evolving research and interpretation of our historic heritage and resources. Through City partnerships and promotion of festivals, venues, and events, all have an opportunity to be a part of this thriving arts, cultural, and entertainment scene.

A Green City

Charlottesville citizens live in a community with a vibrant urban forest, tree-lined streets, and lush green neighborhoods. We have an extensive natural trail system, along with healthy rivers and streams. We have clean air and water, we emphasize recycling and reuse, and we minimize stormwater runoff. Our homes and buildings are sustainably designed and energy efficient.

America’s Healthiest City

All residents have access to high-quality health care services. We have a community-wide commitment to personal fitness and wellness, and all residents enjoy our outstanding recreational facilities, walking trails, and safe routes to schools. We have a strong support system in place for families and for the elderly and disabled. Our emergency response system is among the nation’s best.

A Connected Community

The City of Charlottesville is part of a comprehensive, regional transportation system that enables citizens of all ages and incomes to easily navigate our community. An efficient and convenient transit system supports mixed use development along our commercial corridors, while bike and pedestrian trail systems, sidewalks, and crosswalks enhance our residential neighborhoods. A regional network of connector roads helps to ensure that residential neighborhood streets remain safe and are not overburdened with cut-through traffic.

Smart, Citizen-Focused Government

The delivery of quality services is at the heart of Charlottesville’s social compact with its citizens. Charlottesville’s approach to customer service ensures that we have safe neighborhoods, strong schools, and a clean environment. We continually work to employ the optimal means of delivering services, and our decisions are informed at every stage by effective communication and active citizen involvement.

FY 2010-2011 Budget Calendar

August 18, 2009.....	FY 2011 – 2015 Capital Improvement Program Submission Packets Distributed
August 28, 2009.....	Outside Agency Funding Applications Distributed
September 21, 2009	Capital Improvement Program Requests Due
October 14, 2009	FY 2011 Budget Submission Guidelines and Instructions Distributed to City Departments
October 13, 2009	Agency Budgets Due to City and County
November 13, 2009	FY 2011 Budget Submissions Due from City Departments
November 16, 2009	Financial Forecast/Budget Guidelines Presented to City Council
November 24, 2009	FY 2011 – 2015 Capital Improvement Program Planning Commission Work Session
December 8, 2009	FY 2011 – 2015 Capital Improvement Program Planning Commission Public Hearing
December – January.....	Agency Budget Review with County and City Staff
December – February	Finalize City Manager's FY 2011 Proposed Budget
March 1, 2010.....	Proposed City and School Operating and Capital Budget Formally Presented to City Council
March 10, 2010.....	Council Budget Work Session
March 15, 2010.....	First Public Hearing on Proposed Budget
March 17, 2010.....	Council Budget Work Session
March 24, 2010.....	Community Budget Forum
March 31, 2010.....	Council Budget Work Session
April 5, 2010.....	Second Public Hearing and First Reading of Budget
April 7, 2010.....	Council Budget Work Session
April 12, 2010.....	Second Reading and Council Adoption of Budget

The Purpose of Budgeting

Budgeting has several major purposes. First and foremost, budgeting is a formal way to convert the City's long-range plans and policies into services and programs for the citizens of the City of Charlottesville. The budget also details these services and programs in terms of costs. The City's budget informs the City Council and the public of the City government's plans for the coming fiscal year (July 1, 2010 - June 30, 2011), and provides the Council with the opportunity to review and decide the level of services to be provided to our citizens.

Budgeting also outlines the revenues (taxes, fees, and others) that are needed to support the City's services, including the rate of taxation to be adopted for the coming fiscal year. Finally, the budget adopted by City Council becomes a work plan of objectives to be accomplished over the coming year.

The City's Fund Structure

The City's financial management system is divided into a number of funds. A separate sum of money is set aside for each fund. Funds are established for special program groups which usually have specific revenue sources associated with their expenditures. The City's major funds, which are subject to appropriation by City Council, are:

1. General Fund (operating)
2. Enterprise Funds (Utilities and Golf Funds)
3. Capital Improvement Program Fund
4. Other Non General Funds

The **General Fund** is usually referred to as the operating fund and is used to finance the day-to-day operations of the City. It is the largest part of the City's total financial operation. Revenues for this fund are obtained from taxes, licenses and permits, intergovernmental revenue, charges for services, fines, interest, and Albemarle County Revenue Sharing funds.

The **Enterprise Funds** consist of the operating and capital budgets of the Gas, Water and Wastewater programs in the City and the Golf Course Fund. These funds account for each of their respective operations as if they were each a separate, self-supporting business.

The **Capital Improvement Program Fund** is used to account for all financial resources that are needed in the acquisition or construction of capital assets. Revenues for this fund are obtained from bond issues, a transfer from the General Fund, a contribution from the City Schools for their small capital projects program, and contributions from Albemarle County for shared projects.

The **Internal Service Funds** are governmental funds that consist of the operating and minor capital budgets of the Information Technology, Communication Systems, Fleet Management, and HVAC funds. These funds primarily provide services and support to other City departments, and are used to account for the goods and services provided by one department to other departments or agencies on a cost-reimbursement basis.

Other Non General Funds include the following:

- **Equipment Replacement Fund** – Provides funding for a scheduled replacement program for 678 vehicles and pieces of equipment.
- **Facilities Repair Fund** – An internal service fund, this provides funding to preserve the City's investment of over \$83 million in non-school facilities, which have annual maintenance requirements.

- **Retirement Fund** – This is a trust (fiduciary) fund supported by contributions paid by the City, based on actuarial calculations, that provides City employees with a pension to supplement social security benefits upon retirement.
- **Risk Management Fund** – An internal service fund, this provides accounting for the City's risk management program.
- **Debt Service Fund** – Provides necessary funds to retire the City's general government outstanding bond indebtedness and related costs.
- **Health Care Fund** – The Health Care Fund is the funding source for the City's health related benefits provided to participants in the City's health care programs.

The Basis of Budgeting

The basis of budgeting for the City of Charlottesville is the same as the basis of accounting used in the governmental fund financial statements. All budgets are presented on the modified accrual basis of accounting, under which revenues and related assets are recorded when measurable and available to finance operations during the year, and expenditures, other than compensated absences and interest on debt, are recorded as the related fund liabilities are incurred. Revenues considered prone to accrual consist primarily of property taxes, certain grants, and sales and utility taxes. Any property taxes that are not due as of June 30th are recorded as deferred revenues. Budgets for City and School operations, Utilities and Debt Service are adopted on an annual basis. Budgets for the Capital Projects Fund and Other Funds are continuing appropriations beyond the fiscal year. It is the intention of the City Council that appropriations for capital projects continue until completion of the project.

Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

The Budget Process

Capital Improvement Program (CIP) Development

The City's five-year capital improvement process begins in early fall of each year, when City departments are asked to submit their ranked requests for the five-year capital plan. CIP submissions are received by the Budget Office, which organizes and prepares the submissions for review. The CIP Staff Ranking Committee then meets several times to discuss and, if necessary, re-rank the requested projects based on various criteria adopted by the City Council and the Planning Commission. The CIP **Staff Ranking Committee** consists of staff members from Neighborhood Development Services, Public Works, Budget Office, Parks and Recreation, Public Safety, one member from a non-CIP requesting department, which for this year's process was the Department of Social Services, and one member from the Planning Commission. The CIP is then forwarded to the **Budget Development Committee**, which reviews all projects and their criteria scoring and develops a recommendation that is fiscally sound and reflects the overall priorities of the City and its needs. The CIP Budget Committee consists of the City Manager, COO/CFO, Finance Director, the Budget Director and one member of the Planning Commission. The final proposal from the Budget Development Committee then comes before the Planning Commission. Following Planning Commission consideration and approval, the revised five-year CIP are forwarded to the City Manager and then to City Council for inclusion in the annual budget.

Operating Budget – Expenditure and Revenue Development

The City's operating budget process begins in the fall when departments prepare their budget requests and the City Manager presents the City's long-term financial forecast to City Council. Based upon this forecast, City Council formally adopts its budget guidelines (pg. 9) and assumptions for the upcoming fiscal year.

From late October to mid-December, departmental budget requests and agency budget requests are submitted to the City Manager's Office and reviewed individually with each department. The **Department Budget Review Team (DBRT)** reviews and makes recommendation on "strategic budget issues" such as fixed costs, new requests, budget reductions, other funds (debt service, CIP, etc.), and salaries and benefits. The **DBRT** consists of the COO/CFO, Budget Director, Budget and Utilities Analyst, Director of Finance, a department head from a small department, a department head from a large department, one staff member that alternates between a large and small department, and two representatives from public safety (Police and Fire). In December and January, estimated revenue forecasts are finalized by the **Revenue Team**, simultaneous with the development of the expenditure budgets.

The City Manager's Proposed Budget, along with the School's Budget, is presented to City Council at the first Council meeting in March. A series of City Council work sessions and public hearings are held during the months of March and April. The City and School budget is formally adopted by City Council each year by April 15th.

Strategic Vision and Council Priorities

In January 2006, City management and a team of staff began a process of developing the City's first comprehensive Strategic Plan. During a series of focus groups and meetings with a community driven Strategic Planning Steering Committee appointed by City Council, and the community at large, this group developed several strategic priority areas. Once these priority areas were refined and presented to City Council, Council developed them further at their Fall 2006 annual retreat. Over the course of several months, City Council shaped those priorities to reflect an overall **2025 Vision for the City** (pgs. 2-3).

In September 2008 a City Council retreat was held, during which Council further shaped their priorities based on their Strategic Vision. The following priorities were identified at their retreat. This adopted budget financially supports the priorities that were identified at the fall 2008 retreat.

1. Affordable Housing
2. Repair of Aging Infrastructure
3. Workforce Development
4. Race Relations
5. Economic Development
6. Public Transportation

P3: Plan, Perform, Perfect

During the summer of 2008, City staff developed and started implementation of a process known as **P3: Plan, Perform, Perfect**, or **P3**, that builds on the City's internal capacity to develop (1) departmental strategic business plans, (2) a performance measurement and management system and (3) a means of reporting results to staff, City management, Council and the public, all of which will guide the organization towards intentional application of strategies and techniques to achieve desired results.

This initiative will be institutionalized as a process that is used to guide the organization and its partners in making key decisions and tracking progress towards achieving its goals, and to ensure that these goals are aligned upward to the City Council Strategic Vision. Therefore P3 must be implemented as an ongoing process that is integrated in the organization's culture, not simply the production of a document.

The long term goal of **Plan, Perform, Perfect**, or **P3**, is to have in place a system of **performance management** that enables the City to do the following:

- Focus on results, rather than activities;
- Align results to City Council's Strategic Vision and Initiatives;
- Serve as a management tool for the City Manager and Department Heads on which to evaluate progress of various programs and services.
- Report to City Council and the public on what the City is doing and how well we are doing it;
- Create a more comprehensive budget process, with decisions based on data, research and evidence and includes greater participation from City staff and the public; and
- Improve transparency in all areas of the organization.

As part of FY 2011 budget submissions, departments that have developed P3 strategic plans were asked to provide a list of measures they will be reporting on during the fiscal year. Measures are being reviewed/finalized during the next few months and will be reported out to Council and the public outside the regular budget process.

Budget Adoption

An annual operating budget is adopted for the General Fund. Within the General Fund, budgets are legally adopted at the departmental level. The City Manager is authorized to transfer the budget for personnel cost (salaries and fringe benefits), if necessary, between departments; however, any other revisions that alter the total expenditures of any department or agency must be approved by City Council with an appropriation. Unexpended appropriations lapse at the end of the fiscal year unless carried over by Council action. Budgets for City and School operations, Utilities and Debt Service are adopted on an annual basis. Budgets for the Capital Projects Fund and Other Funds are continuing appropriations beyond the fiscal year. It is the intent of the City Council that appropriations for capital projects continue until completion of the project and that funds accumulated in the Debt Service Fund be dedicated to future debt service.

Legal Budgeting Requirements

City Code Sec. 11-1

The City Manager shall keep the Council fully advised of the City's financial condition and shall, on or before March fifteenth in each year, prepare and submit to the Council a tentative budget for the next fiscal year. Such budget shall be in conformity with the provisions of the Charter and of this Code and the general law, and shall contain estimates of the financial needs and resources of the city for such fiscal year and a program of activities which in the City Manager's judgment will best meet the needs of the City and its people, considering resources available.

City Code Sec. 11-2

The council shall cause to be prepared by the City Manager an annual budget containing all proposed expenditures and estimated revenues and borrowing for the ensuing year, and at least thirty (30) days thereafter shall order a city levy as provided for by state law and sections 14, 19 and 20 of the Charter. The Council shall adopt or approve the annual budget and shall make such city levy prior to April fifteenth in each year.

Budget Guidelines (As Adopted By City Council)

1. Maintain the current real estate and personal property tax rates.
2. Develop operational budgets within projected available revenues.
3. Focus on Council's Strategic Vision and Priorities:
 - Economic Sustainability
 - A Center for Lifelong Learning
 - Quality Housing Opportunities for All
 - Charlottesville Arts and Culture
 - A Green City
 - America's Healthiest City
 - A Connected Community
 - Smart, Citizen Focused Government
4. Begin to incorporate the use of performance measures to assist in making decisions that support budget priorities related to City Council's Strategic Vision and Priorities, the goal being to use measures as a management and decision making tool during the budget process.
5. Continue the strong commitment to education by allocating up to 40% of new City real estate and property tax revenue to schools.
6. Invest strategically in employees by providing adequate pay, benefits, training, technology resources, support, and appreciation.
7. Annually review the living wage ordinance "so that every City contract for the provision of non-professional services will require that the contractor pay each employee assigned to perform services a living wage equal to no less than the lowest starting salary for City employees."
8. Fund no new programs or major expansion of existing programs without fully offsetting revenues or reductions in expenditures.
9. Balance reinvestment in the City's existing infrastructure and facilities and creation of new opportunities for investing in the future of the City.
10. Conduct an agency review jointly with Albemarle County, the Commission on Children and Families, and the United Way to scrutinize agency requests for program congruence with Council's priority areas.
11. Transfer at least 3% of general fund expenditures to the Capital Improvement Fund (CIP).
12. Budget a reserve for Council Priority Initiatives.
13. Budget a Fund Balance Target Adjustment pool of funds to help ensure that the City continues to meet the important financial policy of maintaining an unappropriated fund balance in the General Fund equal to 12% of the City's operating budget.
14. Maintain an Economic Downturn Fund until such time revenues stabilize.

Long Term Financial Policies

1. Maintain a General Fund balance of 12% of operating budget.
2. Maintain sufficient working capital in the utilities funds (Water, Wastewater and Gas).
3. Stabilize all non-general funds by ensuring they have a positive fund balance.
4. Transfer any excess funds from parking fines above the amount budgeted in the General Fund to the Capital Fund for future parking projects.
5. Maintain a debt service to general fund total expenditure ratio of 8% or less.
6. Transfer 1-cent of the meals tax revenue to the Debt Service Fund to be reserved for debt service for future bond issues.

Major Expenditure Highlights of the Budget

City Council Priority Initiatives

Includes a pool of funds **(\$265,000)** for **Council Priority Initiatives**, established to provide a means for Council to initiate new programs or expand existing programs related to the Community Priorities established by Council. Examples of programs that Council could consider include youth development opportunities, job development services, workforce development, transit enhancements, pedestrian safety, education programs, diversity initiatives, green city initiatives, infrastructure improvement, housing, sustainability and other programs which help achieve Council's Priorities.

Included within the total amount for **Council Priority Initiatives**, Council set aside funding for the following priorities:

- o \$110,000 – Transit system enhancements, the use of which will be determined following a summer transit summit
- o \$100,000 – Solid waste and recycling options

Joint City/County Efficiency Study Recommendation – CSA Administration

In May 2009, Charlottesville City Council and the Albemarle County Board of Supervisors conducted separate worksessions on the recommendations of their respective organizational efficiency studies. Both studies recommended evaluating the reassignment of administrative support functions for the Comprehensive Services Act (CSA) from the Commission on Children and Families (CCF) to the respective City and County Departments of Social Services. A staff committee was then named by the City Manager and County Executive to explore this further.

Included in this FY 2011 Adopted Budget are the following changes based on the final recommendation of the staff committee:

- o A **CSA Coordinator** will be located in the Department of Social Services (DSS). A parallel Coordinator will be housed in the Albemarle County DSS. All CSA administrative support will be managed jointly by the two DSS agencies ;
- o Local funds that had previously been appropriated to the CCF for this purpose are included in the DSS operating budget, a total of \$52,352 in local dollars (State dollars will also follow the position);
- o The FY 2011 Adopted Budget reduces the City's contribution to CCF to \$85,117 which will fund two full time positions and an operating budget in order to coordinate the ABRT process, manage work groups as requested by the joint Community Policy & Management Team, and provide research and data collection expertise, among other things.

A separate change, that was included in the **City's Quality of Service and Efficiency Study**, is also adopted in this budget, which shifts juvenile justice services, the State and local funding for this function and the fiscal administrative responsibilities of the VJCCCA Grant, back to the City. The employee in this role is already a City employee and will be moved from the Commission on Children and Families to Community Attention as of July 1st.

Other Expenditure Highlights

- City Schools will receive **\$40,080,523**, an decrease of \$129,089, based on the funding target formula that the Schools will receive 40% of new real estate and personal property tax revenues;
- Provides full operational funding for the new **Smith Family Aquatic Center**, a full year of operations for the **Onesty Family Aquatic Center** and continued operations of **McIntire Wading Pool**. Any new expenditure needs are offset by **\$433,779** in projected new revenue.
- Maintains the same level of criteria and funding for the **Tax and Rent Relief Programs** and the **Homeowner Tax Grant Program**;
- Increase in the City's contribution to the **Retirement Fund**, per the actuarial funding requirement, in the amount of **\$420,926**;
- Reflects an increase in funding to the **Regional Jail**, the **Emergency Communications Center** and the **Blue Ridge Juvenile Detention Center**, total new funds of **\$74,940**;
- Increase funding to the **Charlottesville/Albemarle SPCA** by **\$119,298** which reflects the new joint agreement and funding formula (\$4 per capita) adopted by City Council in November 2009;
- Fully funds **JAUNT**, an increase of **\$45,510**, reflecting increased ridership and reductions in State aid, and fully funds **Jefferson Madison Regional Library**;
- Includes **\$32,000** for **The Paramount Theater** to fund their outreach and education programs for youth, matching the amount City Council appropriated as part of the FY 2009 Year End Appropriation;
- Reflects the anticipated cost of the City's **contract collection of trash and recycling**, reducing this budget by **\$248,928**;
- Reduces the City's obligation for Landfill Remediation by **\$250,000**;
- Net decrease in **fixed costs** allocated out to departments, including **HVAC Charges**, **Information Technology** support fees, **Risk Management** fees, **vehicles fuel** and **maintenance** and fees associated with **Warehouse** operations, in the amount of **\$95,093**;
- Provides a General Fund supplement of **\$75,000** to support **Greyhound Operations** to ensure that this operation remains fiscally solvent during the year;

FY 2011 Capital Improvement Program Highlights

Revenue

- \$4,248,500 General Fund contribution
- \$45,000 in PEG Fee revenue
- \$239,000 contribution from Albemarle County for a shared project (CATEC)
- \$200,000 contribution from the City Schools for the small cap program
- \$16,552,666 in Federal Highway Funds (Route 250 Bypass Interchange)
- \$5,633,500 in State Revenue Sharing Funds (Route 250 Bypass Interchange)
- \$6,935,484 in CY 2011 bonds

...for total FY 2011 Revenue of **\$33.85 million**

Expenditures

- \$1,768,463 million for City Schools
- \$1,694,132 for Facilities
- \$4,827,139 for Transportation and Access
- \$580,250 for Parks and Recreation
- \$22,186,166 for State and Federal Funded Project (Route 250 Bypass Interchange)
- \$103,000 for Strategic Development Initiatives
- \$100,000 for Neighborhood Improvements
- \$525,000 for Neighborhood and Citywide Stormwater Initiatives
- \$45,000 for Technology Infrastructure
- \$1,200,000 for the Charlottesville Housing Fund
- \$625,000 for the City's contribution to the YMCA Pool
- \$200,000 in Contingency Funds

...for total FY 2011 Expenditures of **\$33.85 million**

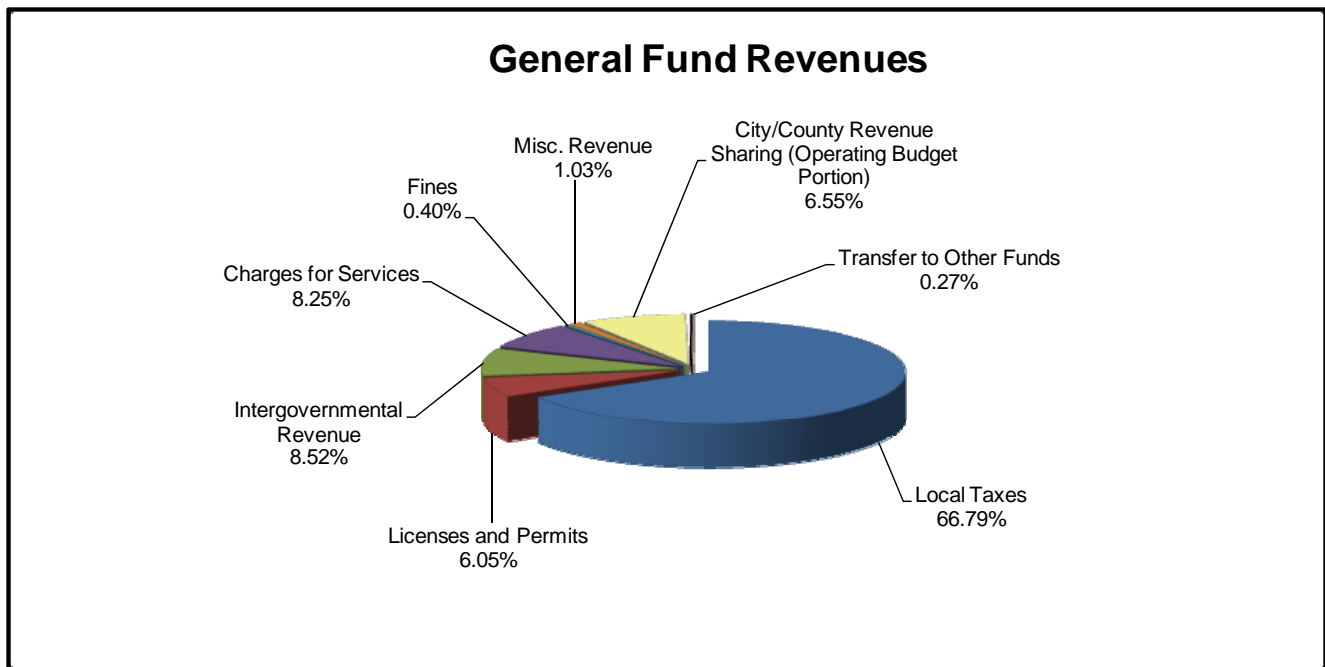
Capital Improvement Program Council Priority Initiatives

- Continues the investment in the **Charlottesville Housing Fund**, with funding proposed at **\$1.2 million** in FY 2011 and \$1 million per year for FY 2012 - 2015. Past uses for these funds have included \$850,000 for the preservation of affordable rental units by Dogwood housing; \$420,000 to Habitat for Humanity for the construction of affordable housing units; \$279,000 to Albemarle Housing Improvement Program for the substantial rehabilitation of homes owned by low income families; and \$150,000 to the Workforce Housing Fund to assist low income individuals with down payment and closing cost assistance. Additional funding in an amount of \$200,000 will be programmed out of CDBG funds into the Housing Fund.
- **Citywide Stormwater Initiatives** funded at **\$350,000** is for the strategic inspection and rehabilitation of the existing public stormwater infrastructure. The City has an aging stormwater infrastructure (consisting of over 50 miles of pipes) and currently over 7 miles of this system has been identified as being in need of immediate repair or replacement based on deterioration of the pipes. This funding will be reevaluated annually with the Capital Improvement Budget with the long term goal to shift this to a self supporting utility. The funding for Citywide Stormwater Initiatives has been reduced by \$250,000 in FY 2011, which differs from previous proposed CIPs. This is due to the availability of FY 2009 carryover funds in the amount of \$339,000 which are included in the Gas Capital Improvement Program for FY 2011 and will be used to fund major stormwater projects as prescribed above.
- The FY 2011 Capital Improvement Program sets aside **\$250,000** for **Park Land Acquisition**. These funds will be used to pursue land acquisition opportunities to preserve open space, protect natural resources and improve riparian buffers and provide future trail connections. Green infrastructure and open space conservation are often the cheapest way to safeguard drinking water, clean the air and achieve other environmental goals.
- **Urban Tree Preservation and Planting and Trails and Greenway Development** is allocated **\$127,250** in FY 2011. The importance of tree preservation is a highly held value among residents of the City, and the protection of the Urban Tree Canopy has a direct affect upon air quality, stormwater management and quality of life for City residents. The Urban Tree Planting and Preservation request was reduced for FY 2011 due to the fact that sufficient funding exists in the project account to pay for the planting of up to one hundred 1 ½ inch or 2 inch caliper trees each year for the next three fiscal years.
- Includes new funding in the amount of **\$200,000** for **Belmont Commercial Corridor Improvements**. City staff is working with Belmont residents and business owners to develop streetscape improvement plans to improve pedestrian and vehicular safety and parking issues, all of which are related to the new businesses in "Downtown Belmont".
- In FY 2011, **\$300,000** is included for the design and construction of **new sidewalks**. This funding attempts to remedy the gaps that remain throughout the sidewalk infrastructure of the City. Priorities are given to completing the sidewalk network around schools, parks, business centers and community amenities such as libraries, post offices, etc. Project locations will be approved by the Planning Commission and City Council.
- **Bicycle Infrastructure** provides for **\$50,000** to improve bicycle infrastructure throughout the City of Charlottesville. This funding will be designated for improvements to existing bicycle lanes, signage, and any other necessary improvements to the bicycle infrastructure of the City.



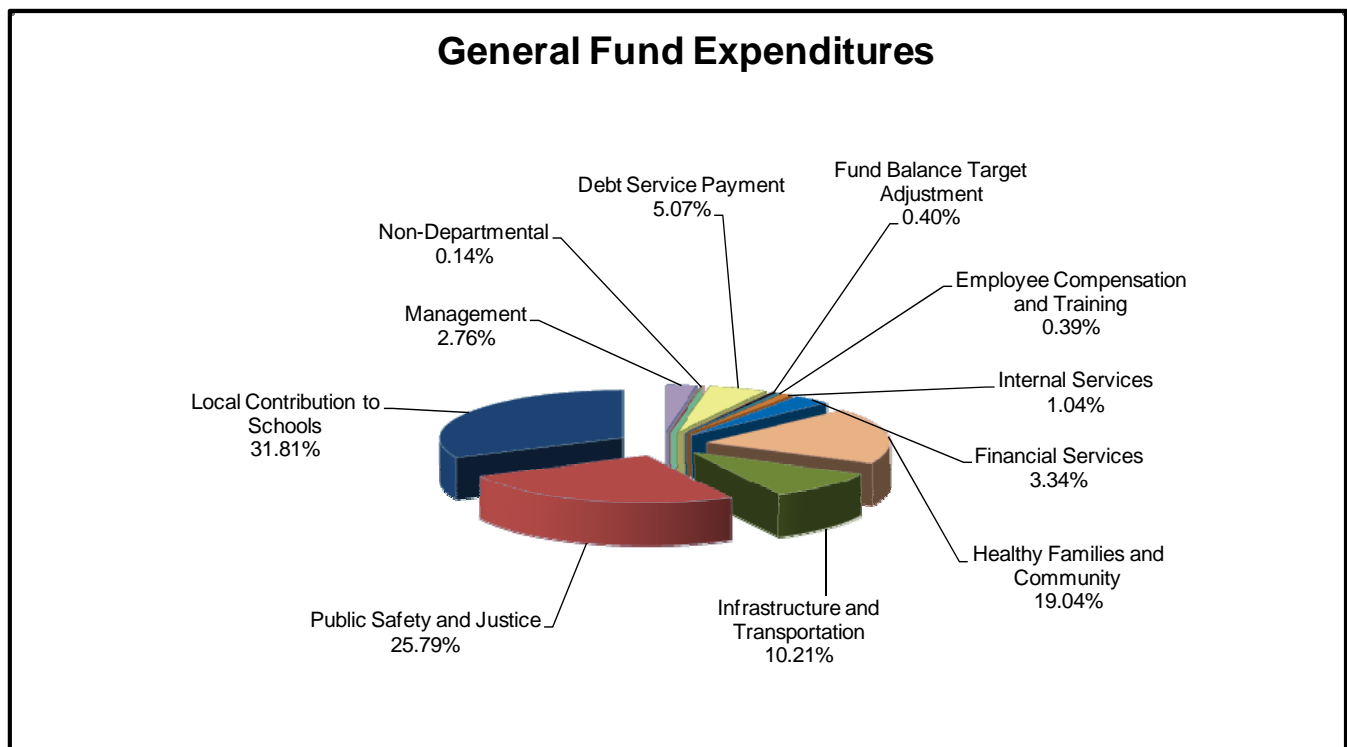
General Fund Revenue Summary

	FY 2008-2009 Budget	FY 2009-2010 Budget	FY 2010-2011 Budget	Increase/ (Decrease)	% Change
General Fund Revenue					
Local Taxes	\$85,685,695	\$85,814,844	\$84,158,966	(\$1,655,878)	-1.93%
Licenses and Permits	8,814,755	7,162,430	7,622,375	459,945	6.42%
Intergovernmental Revenue	11,600,663	11,573,296	10,732,067	(841,229)	-7.27%
Charges for Services	10,244,633	10,316,455	10,399,546	83,091	0.81%
Fines	363,781	405,000	500,000	95,000	23.46%
Misc. Revenue	2,591,813	1,152,519	1,297,864	145,345	12.61%
City/County Revenue Sharing (Operating Budget Portion)	7,695,118	9,906,247	10,948,527	1,042,280	10.52%
Transfer to Other Funds	1,158,968	642,000	342,000	(300,000)	-46.73%
TOTAL OPERATING BUDGET	\$128,155,425	\$126,972,791	\$126,001,345	(\$971,446)	-0.77%



General Fund Expenditure Summary

	FY2008-2009 Actual	FY 2009-2010 Budget	FY 2010-2011 Budget	Increase/ (Decrease)	% Change
General Fund Expenditures					
Management	\$3,284,792	\$3,421,192	\$3,479,972	\$58,780	1.72%
Non-Departmental	40,636	146,000	180,915	34,915	23.91%
Debt Service Payment	6,024,393	6,692,000	6,392,000	(300,000)	-4.48%
Fund Balance Target Adjustment	0	500,000	500,000	0	0.00%
Employee Compensation and Training	397,220	445,000	495,000	50,000	11.24%
Internal Services	1,210,651	1,304,478	1,313,247	8,769	0.67%
Financial Services	4,084,970	4,168,059	4,209,841	41,782	1.00%
Healthy Families and Community	22,918,478	24,373,529	23,991,343	(382,186)	-1.57%
Infrastructure and Transportation	12,888,772	13,468,761	12,867,252	(601,509)	-4.47%
Public Safety and Justice	32,219,771	32,244,160	32,491,252	247,092	0.77%
Local Contribution to Schools	39,781,531	40,209,612	40,080,523	(129,089)	-0.32%
TOTAL OPERATING BUDGET	\$122,851,214	\$126,972,791	\$126,001,345	(\$971,446)	-0.77%



Explanation of Revenues

Services provided by the City of Charlottesville are funded by a variety of revenue sources: local, state, federal, and other intergovernmental revenue. When preparing revenue estimates for the budget, a team of staff reviewed prior year revenue activity, current year to date activity, and future factors that will affect the City’s economic vitality. City staff uses four different revenue projection techniques in order to ensure the accuracy of the revenue projections.

- Informed/Expert Judgment (e.g. the advice of a department head)
- Deterministic Techniques (e.g. formulaic revenues)
- Time Series Techniques (e.g. moving averages and predictive statistics)
- Estimates from the Commonwealth of Virginia (e.g. transfer payments)

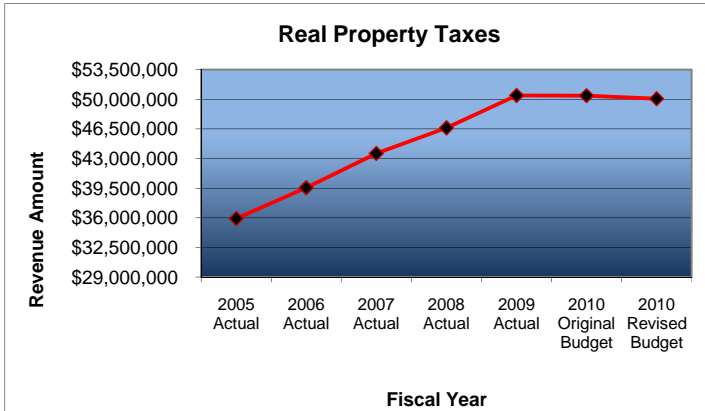
In practice, most revenue projections combine two or more of these techniques. Generally, the amount of revenue available to the City depends on current and future economic activity. Below is a listing of the major revenue sources for the City of Charlottesville, which make up 88.04% of the total General Fund revenue collected by the City of Charlottesville.

Revenue Source	FY 2011 Projection	% of General Fund Total Revenues
Real Estate Taxes	\$49,637,948	35.27%
City/County Revenue Sharing	18,454,658	13.11%
Sales & Use Taxes	9,372,844	6.66%
Meals Tax	6,528,000	4.64%
Personal Property Taxes	6,324,000	4.49%
Business & Professional Licenses	6,205,575	4.41%
State Assistance	6,150,991	4.37%
Payment in Lieu of Taxes: Utilities	5,134,874	3.65%
Utility Tax	4,575,300	3.25%
PPTRA	3,498,256	2.49%
Virginia Communications Sales & Use Tax*	3,340,500	2.37%
Transient Room Tax	2,397,000	1.70%
Recreation Income	1,216,278	0.86%
Public Service Corporation Taxes	1,075,000	0.76%
TOTAL	\$123,911,224	88.04%

In the following section, a graph has been presented for each of the major revenues listed in the above chart. This provides a graphical representation of the trend data that was used when the revenue projections were made for Fiscal Year 2011. The data in the graphs represents the amount of actual revenue collected for Fiscal Years 2004 – 2009, along with the originally budgeted amounts and revised revenue estimates for FY 2010, all of which were important factors in projecting the revenues for Fiscal Year 2011.

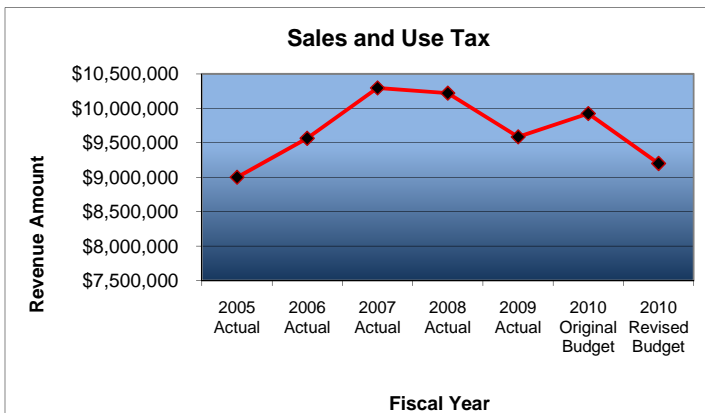
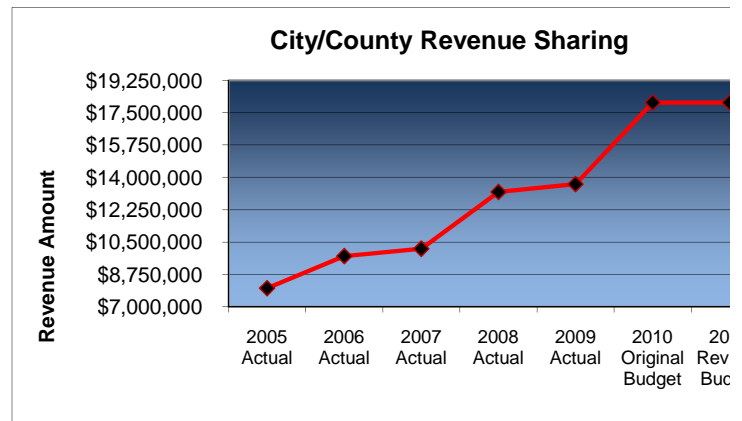
*Beginning in January 2007, the E-911 Fee, Cable Franchise Fee, and Utility Taxes (Telephone and Cable) were rolled into one revenue stream called the Virginia Communications Sales and Use Tax. This is a State administered local tax and the City is reimbursed on a monthly basis. This consolidation of taxes and has resulted in inaccurate trend data for the Utility Tax and Virginia Communications Sales and Use Tax revenue items.

Major Local Revenue – Descriptions and Trend Data

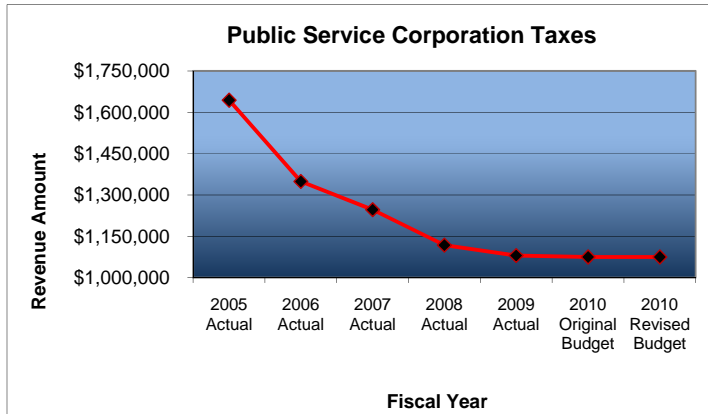


Real Property Taxes are the largest source of revenue for the City. They are *ad valorem* taxes based on the assessed value of real property owned by businesses, individuals, and corporations. They are assessed at 100% valuation, with tax rates being applied per \$100 of assessed value. **The adopted tax rate for FY 2011 is \$.95 per \$100 of assessed value.**

City/County Revenue Sharing is based on an agreement between the City of Charlottesville and the County of Albemarle dated February 17, 1982. The agreement requires the County to contribute a portion of its real property tax base to the City in exchange for the City's agreement to forgo annexation of any County property. The amount from the County is equal to 1/10 of 1% of the County's total assessed property values for CY 2008 when estimating the FY 2011 payment. The majority of this revenue is dedicated to projects and operations that benefit City and County residents alike, including replacement of transit infrastructure and transportation improvements, enhancements to parks and recreation facilities and programs, construction of a new fire station, and road/infrastructure maintenance.

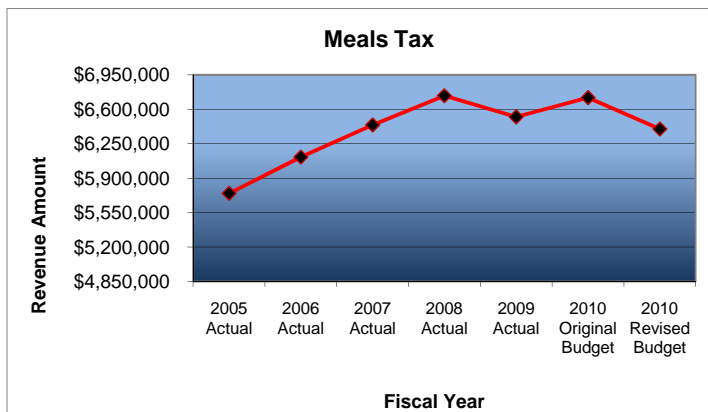
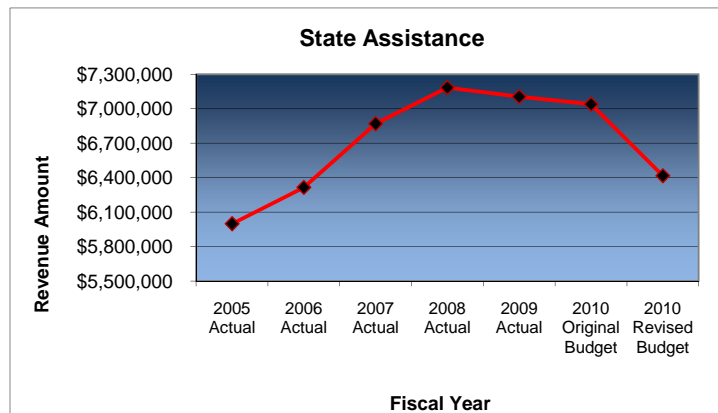


Sales and Use Taxes are revenues received by the City from 1 cent of the 5-cent State sales tax generated within the City. Historically this revenue has been a very strong performer, resulting in the large increases for prior fiscal years. However, due to the downturn in the economy, in FY 2011 this revenue is projected to see a 5.56% decrease from the FY 2010 Original Budget. **The current Sales Tax rate is 5% for general sales purchases and 2.5% for non-prepared foods (implemented July 1, 2005).**

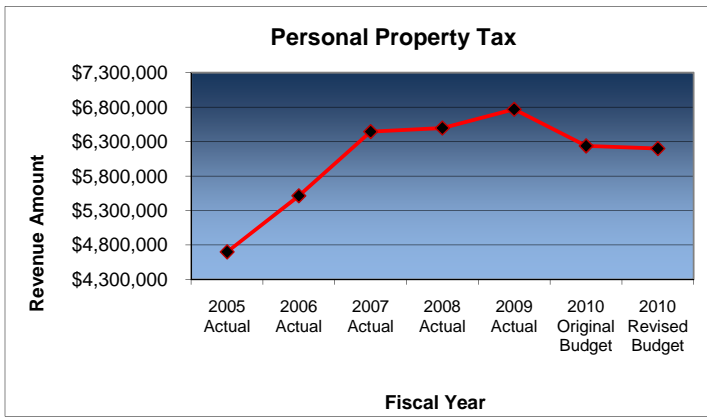


Public Service Corporation Taxes are levied on the real estate and tangible property owned by railroads, utilities, pipelines, and other businesses required to register with the State Corporation Commission. These revenues are expected to experience little to no growth due to adjustments made to the depreciation method for computer equipment, furniture and office equipment, and central office equipment, which then decreased the assessments over the prior year.

State Assistance consists of three major revenue items, which are: **Constitutional Officer Reimbursement**, which is determined by the State Compensation Board on an annual basis as funds for the elected official offices, including the Treasurer, Commissioner of Revenue, Sheriff, Clerk of the Circuit Court, and Commonwealth's Attorney; **State Highway Assistance** is highway maintenance funds received from the State, and are based on a formula approved by the General Assembly which includes road type, lane miles, and rate of pavement per lane mile; and, **State Aid for Police Protection**, where the amount of revenue received by the localities is based upon a proportional formula that uses the adjusted crime rate index for the locality as its base.

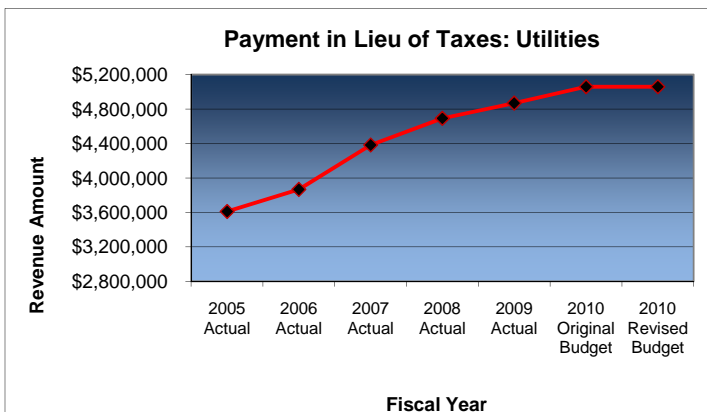
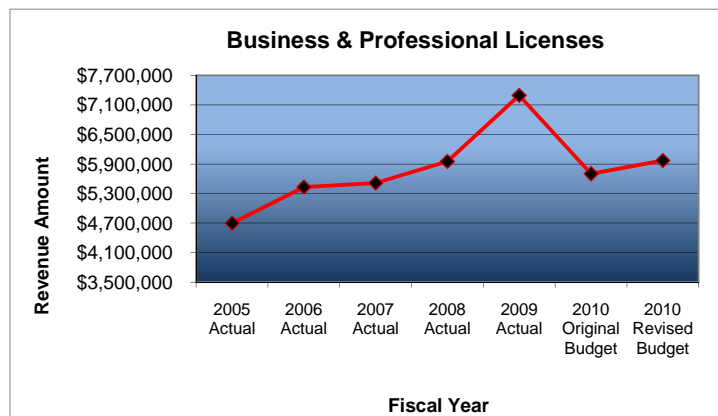


Meals Tax is assessed on the sales price of prepared food and beverages sold in the City. Twenty-five cents of each dollar collected is dedicated to the Debt Service Fund to pay off the future debt of bond issuances used to pay for capital projects. The remaining \$.75 of each dollar is dedicated to the General Fund. Between FY 2005 – FY 2008 this revenue showed consistent increases of between 4 – 6%. Due to the downturn in the economy this revenue source showed a decrease of 3.20% in the FY 2009 actuals, and for FY 2011 this revenue is trending towards a 2.86% decrease from the FY 2010 Original Budget amount. **The current Meals Tax rate is 4%.**

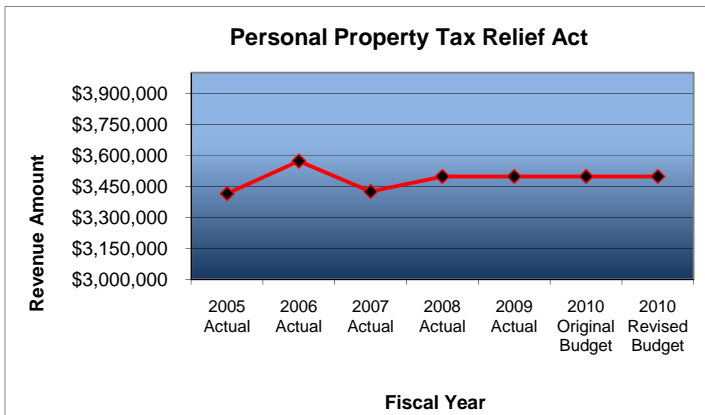


Personal Property Taxes are levied on vehicles owned by individuals and businesses, as well as tangible property owned by businesses. In the fall of 2005, City Council approved changing the valuation method of personal property from average loan value to trade in value. FY 2011 Personal Property Tax revenue is projected to increase by 0.81% from the FY 2010 budgeted amount. **The adopted tax rate for FY 2011 is unchanged at \$4.20 per \$100 of assessed value.**

Licenses and Permits are revenues collected from permits and privilege fees required by the City. The largest of these sources is the **Business and Professional Licenses**, which is estimated to bring in over \$6.2 M in FY 2011, which represents a \$505,575 increase from the FY 2010 budgeted figure. The increases in FY 2009 and FY 2011 from the budgeted figures represent the collection of BPOL fees that were owed from several years, based upon an audit by the Commissioner of Revenue. A portion of the revenue will increase the tax base for FY 2011.

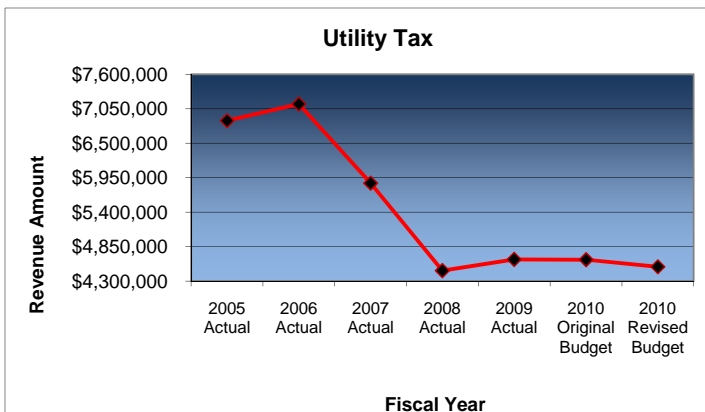
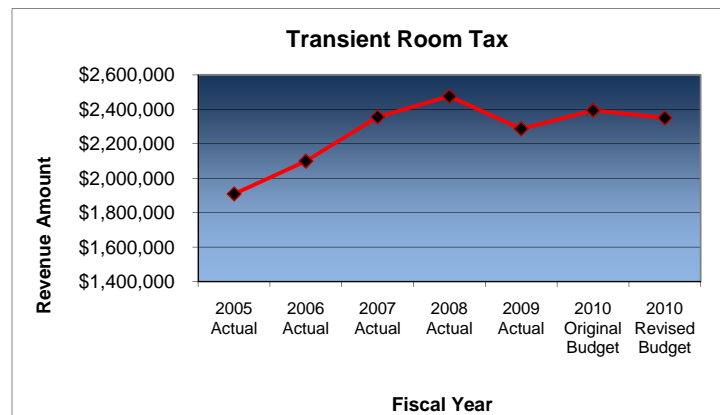


Payment in Lieu of Taxes: Utilities covers the property taxes and business licenses that city-owned water, sewer, and gas operations would pay if they were private businesses. The payment in lieu of taxes for the utilities is calculated by a predetermined formula. In FY 2011, this revenue item is estimated to generate approximately \$5.1 million in revenue.



PPTRA is the State reimbursement to the localities for those vehicles that qualify for reduced personal property tax rates under the Personal Property Tax Relief Act. Recent legislation, SB 5005, establishes what amounts to a fixed, annual block grant to localities, the proceeds of which must be used to provide relief to the owners of qualifying vehicles. The State's obligation is capped and made certain and localities are provided greater flexibility in determining how relief is to be distributed.

Transient Room Tax, often called the lodging tax, consists of taxes assessed on the use of rooms in hotels, motels, and boarding houses. Like many of the other consumer driven taxes (Meals Tax, Sales & Use Tax, etc.) this revenue saw a decrease in FY 2009 of 7.86%. In FY 2010 revenue projections are showing increases over the prior fiscal year and this trend is expected to continue into FY 2011, which is why the Transient Room tax is projected to see an increase of \$2,000. **The adopted tax rate remains unchanged at 6%.**



Utility Tax, known as the Utility Services Consumer Tax, is collected on the sale of goods and services from the following utility services: electric service, gas service, and water service. Beginning in January 2007, Telephone and Cable taxes previously recorded under Utility Taxes were rolled into a new revenue stream called the Virginia Communications Sales and Use Tax. This led to the sharp decrease in revenue between FY 2006 and FY 2008. For FY 2011, Utility Tax is projected to decrease by 1.46%.

Adopted Tax and Fee Rates

	Adopted Fiscal Year 2010-2011	Adopted Fiscal Year 2009-2010
Real Estate Tax	\$0.95/\$100 Assessed Value	\$0.95/\$100 Assessed Value
Personal Property Tax	\$4.20/\$100 Assessed Value	\$4.20/\$100 Assessed Value
Machinery and Tools Tax	\$4.20/\$100 Assessed Value	\$4.20/\$100 Assessed Value
Mobile Home Tax	\$0.95/\$100 Assessed Value	\$0.95/\$100 Assessed Value
Sales Tax - General ⁽¹⁾	5.0%	5.0%
Sales Tax - Food (Excludes prepared food) ⁽²⁾	2.5%	2.5%
Restaurant/Meals Tax	4.0%	4.0%
Lodging Tax	6%	6%
Cigarette Tax	\$.35 per pack	\$.35 per pack
E-911 Fee ⁽³⁾	\$.75/phone line	\$.75/phone line
Cable Franchise Fee ⁽³⁾	5%	5%
PEG Fee (Cable)	\$.35/month	\$.35/month
Utility Taxes (Gas, Water, Wastewater, Electric)	10%	10%
Utility Taxes (Telephone and Cable) ⁽³⁾	5%	5%
Refuse Collection		
Trash Sticker Fee	13 Gallon - \$1.05 each 32 Gallon - \$2.10 each	13 Gallon - \$1.05 each 32 Gallon - \$2.10 each
Trash Decal Fees ⁽⁴⁾		
32 Gallon Can	\$94.50 Annually	\$94.50 Annually
45 Gallon Can	\$125.00 Annually	\$125.00 Annually
64 Gallon Can	\$189.00 Annually	\$189.00 Annually
96 Gallon Can	\$283.50 Annually	\$283.50 Annually
Large Item Pickup Fee	\$25.00 per occurrence	\$25.00 per occurrence
Motor Vehicle License Fee	Up to 4,000 lbs. - \$28.50 4,000 - 6,500 lbs. - \$33.50 Over 6,500 lbs. - \$33.50 Motorcycles - \$8.50	Up to 4,000 lbs. - \$28.50 4,000 - 6,500 lbs. - \$33.50 Over 6,500 lbs. - \$33.50 Motorcycles - \$8.50
Courthouse Maintenance Fee	\$2.00 per court case	\$2.00 per court case
Courtroom Security Fee	\$10.00 per conviction	\$10.00 per conviction

(1) Of this 5% collected by the State, 1% is returned to the locality to support public education.

(2) This second Sales Tax rate for non-prepared foods (i.e., grocery stores) was adopted by the State as of July 1, 2005.

(3) Starting in January 2007, these taxes are rolled into one revenue: the **Virginia Communications Sales and Use Tax**. The tax rates are set by the State in an effort to streamline communications taxes. The revenue is collected by the State and the City is reimbursed on a monthly basis. It is still considered a local tax.

(4) These rates are based on purchasing the decals after July 1st and prior to September 30th of each year. If purchased after September 30th the City offers prorated rates based upon date of purchase.

General Fund Revenue Detailed

	FY 2008-2009 Actual	FY 2009-2010 Budget	FY 2010-2011 Budget	Increase/ (Decrease)	% Change
LOCAL TAXES					
Real Estate Taxes	\$50,446,354	\$50,437,398	\$49,637,948	(\$799,450)	-1.59%
Personal Property Tax	6,770,537	6,273,000	6,324,000	51,000	0.81%
Public Service Corporation Tax	1,080,542	1,075,000	1,075,000	0	0.00%
Penalty/Interest on Delinquent Taxes	452,598	350,000	350,000	0	0.00%
Utility Taxes (City Utilities and Electric)	4,644,592	4,643,072	4,575,300	(67,772)	-1.46%
Virginia Communications Sales and Use Tax	3,338,662	3,580,000	3,340,500	(239,500)	-6.69%
Franchise Taxes (See <i>VA Communications Sales and Use Tax</i>)	12,397	0	0	0	0.00%
Tax on Bank Stock	639,849	550,000	663,000	113,000	20.55%
Tax on Wills & Deeds	473,913	550,000	500,000	(50,000)	-9.09%
Sales & Use Tax	9,588,558	9,925,000	9,372,844	(552,156)	-5.56%
Rolling Stock Tax	16,094	14,938	14,938	0	0.00%
Transient Room Tax	2,286,843	2,395,000	2,397,000	2,000	0.08%
Meals Tax	4,891,929	4,995,000	4,896,000	(99,000)	-1.98%
Short-Term Rental Tax	52,731	64,000	50,000	(14,000)	-21.88%
Cigarette Tax	673,439	695,000	695,000	0	0.00%
Recordation Tax Receipts	195,292	142,436	142,436	0	0.00%
Vehicle Daily Rental Tax	121,365	125,000	125,000	0	0.00%
Taxes Subtotal	\$85,685,695	\$85,814,844	\$84,158,966	(\$1,655,878)	-1.93%
LICENSES AND PERMITS					
Business & Professional Licenses	\$7,295,646	\$5,700,000	\$6,205,575	\$505,575	8.87%
Vehicle Licenses	893,847	856,800	856,800	0	0.00%
Dog Licenses	14,911	15,000	15,000	0	0.00%
Electrical, Heating and Mechanical Permits	159,120	120,000	120,000	0	0.00%
Building and Plumbing Permits	295,680	310,630	275,000	(35,630)	-11.47%
Other Permits	155,551	160,000	150,000	(10,000)	-6.25%
Licenses and Permits Subtotal	\$8,814,755	\$7,162,430	\$7,622,375	\$459,945	6.42%
INTERGOVERNMENTAL REVENUE					
<i>Revenue from Federal Agencies</i>					
Federal Assistance (CDBG Admin., etc.)	\$6,778	\$0	\$0	\$0	0.00%
<i>Revenue from State Agencies</i>					
PPTRA Revenue (State Personal Property Tax)	3,498,256	3,498,256	3,498,256	0	0.00%
State Highway Assistance	3,310,462	3,081,035	3,081,035	0	0.00%
Reimbursement/Constitutional Offices	1,592,731	1,670,560	1,447,144	(223,416)	-13.37%
State Aid for Police Protection	2,203,111	2,288,070	2,085,737	(202,333)	-8.84%
State Flex Cuts	0	0	(624,000)	(624,000)	100.00%
Trailer Title	7,340	1,200	1,200	0	0.00%
Other State Assistance: Misc Rev	53,073	35,000	35,000	0	0.00%
<i>Revenue from Other Intergovernmental Sources</i>					
Jefferson Area Drug Enforcement (JADE)	48,000	54,000	48,000	(6,000)	-11.11%
School Resource Officers (City Schools)	236,046	244,404	251,964	7,560	3.09%
Regional Library Administrative Fee	53,840	69,233	57,373	(11,860)	-17.13%
Fire Department Ops (Albemarle County)	100,000	100,000	400,000	300,000	300.00%
Juvenile & Domestic Relations Court Operations (Albemarle County)	56,659	83,004	68,794	(14,210)	-17.12%
Juvenile & Domestic Relations Court Building Maint. (Albemarle County)	55,985	67,072	76,074	9,002	13.42%
Magistrate's Office (Albemarle County)	3,820	4,800	4,425	(375)	-7.81%
Juvenile Justice Services (Albemarle County)	85,944	85,648	0	(85,648)	-100.00%
Payments In Lieu Of Taxes (Housing Authority)	18,300	15,000	15,000	0	0.00%
Fire Department Ops (UVA)	191,442	201,014	211,065	10,051	5.00%
Service Charge (UVA)	28,727	25,000	25,000	0	0.00%
Property Maintenance (UVA)	50,148	50,000	50,000	0	0.00%
Intergovernmental Revenue Subtotal	\$11,600,663	\$11,573,296	\$10,732,067	(\$841,229)	-7.27%

	FY 2008-2009 Actual	FY 2009-2010 Budget	FY 2010-2011 Budget	Increase/ (Decrease)	% Change
CHARGES FOR SERVICE					
Property Transfer Fees	\$998	\$1,100	\$1,100	\$0	0.00%
City Sheriff's Fees	0	6,200	6,200	0	0.00%
Zoning Appeal Fees	740	500	500	0	0.00%
Court Revenue (Circ/Genl Dist Cts)	456,192	500,000	500,000	0	0.00%
Parking Meter Receipts	97,467	100,000	100,000	0	0.00%
Parking Garage Revenue	1,148,152	1,100,000	800,000	(300,000)	-27.27%
Internal City Services	786,783	1,096,295	961,894	(134,401)	-12.26%
Utility Cut Permits	213,103	150,000	150,000	0	0.00%
Recreation Income	675,438	782,500	1,216,278	433,778	55.43%
Cemetery Income	28,820	0	0	0	0.00%
Reimbursable Overtime	308,064	200,000	208,700	8,700	4.35%
Parking Permit Fees	103,562	55,000	55,000	0	0.00%
Payment in Lieu of Taxes: Utilities	4,868,644	5,059,860	5,134,874	75,014	1.48%
Indirect Cost Recovery	162,795	165,000	165,000	0	0.00%
Waste Disposal Fees	1,048,689	1,000,000	1,000,000	0	0.00%
Other Charges and Fees for Services	345,186	100,000	100,000	0	0.00%
Charges for Service Subtotal	\$10,244,633	\$10,316,455	\$10,399,546	\$83,091	0.81%
FINES					
Parking Fines	\$363,781	\$405,000	\$500,000	\$95,000	23.46%
Fines Subtotal	\$363,781	\$405,000	\$500,000	\$95,000	23.46%
MISCELLANEOUS REVENUE					
Interest Earned	\$880,782	\$395,167	\$550,000	\$154,833	39.18%
Rent	190,943	225,000	200,000	(25,000)	-11.11%
Hedgerow Property Revenue (Parking and Rent)	155,420	177,352	158,000	(19,352)	-10.91%
Refund of Prior Years' Expenditures	80,328	5,000	30,000	25,000	500.00%
Parking Garage Maintenance	50,000	50,000	50,000	0	0.00%
Other Miscellaneous Revenue	1,234,340	300,000	309,864	9,864	3.29%
Miscellaneous Revenue Subtotal	\$2,591,813	\$1,152,519	\$1,297,864	\$145,345	12.61%
COUNTY FIRE SERVICE FEES TRANSFERED TO DEBT SERVICE FUND	\$607,221	\$642,000	\$342,000	(\$300,000)	-46.73%
FY 2008 CARRYOVER (EMS/AMBULANCE SERVICE)	\$551,747	\$0	\$0	\$0	0.00%
CITY/COUNTY REVENUE SHARING: OPERATING BUDGET	\$7,695,118	\$9,906,247	\$10,948,527	\$1,042,280	10.52%
OPERATING BUDGET TOTAL	\$128,155,425	\$126,972,791	\$126,001,345	(\$971,446)	-0.77%
DESIGNATED REVENUE					
Contractual Services: Pupil Transportation	\$2,583,154	\$2,332,687	\$2,392,677	\$59,990	2.57%
Contractual Services: School Building Maintenance	3,365,534	3,280,371	3,219,575	(60,796)	-1.85%
City/County Revenue Sharing: Transfer to Capital Improvement Program Fund	4,803,882	4,575,000	4,248,500	(326,500)	-7.14%
City/County Revenue Sharing: Transfer to Facilities Repair Fund	550,000	550,000	250,000	(300,000)	-54.55%
City/County Revenue Sharing: Transfer to Equipment Replacement Fund	584,950	211,826	211,826	0	0.00%
Meals Tax Revenue: Transfer to Debt Service Fund	1,630,643	1,725,000	1,632,000	(93,000)	-5.39%
DESIGNATED REVENUE TOTAL	13,518,163	12,674,884	11,954,578	(\$720,306)	-5.68%
TOTAL GENERAL FUND OPERATING AND DESIGNATED EXPENDITURES	141,673,588	139,647,675	137,955,923	(\$1,691,752)	-1.21%
ECONOMIC DOWNTURN FUND					
Economic Downturn Fund	0	2,795,805	2,795,805	\$0	0.00%
ECONOMIC DOWNTURN FUND TOTAL	\$0	\$2,795,805	\$2,795,805	\$0	0.00%
TOTAL CITY BUDGET	\$141,673,588	\$142,443,480	\$140,751,728	(\$1,691,752)	-1.19%
CITY SCHOOLS BUDGET					
	FY 2008-2009 Actual	FY 2009-2010 Budget	FY 2010-2011 Budget	Increase/ (Decrease)	% Change
SCHOOL OPERATIONS (SCHOOL GENERAL FUND)					
Local Contribution	\$38,116,082	\$38,619,839	\$38,551,890	(\$67,949)	-0.18%
State Funds	16,295,908	14,502,840	13,699,626	(803,214)	-5.54%
Federal Funds	152,518	225,020	225,020	0	0.00%
Misc. Revenue	1,122,378	1,113,177	1,155,093	41,916	3.77%
TOTAL SCHOOL OPERATIONS BUDGET	\$55,686,886	\$54,460,876	\$53,631,629	(\$829,247)	-1.52%

Non General Funds Revenue Detailed

	FY 2008-2009 Actual	FY 2009-2010 Budget	FY 2010-2011 Budget	Increase/ (Decrease)	% Change
GOLF COURSE FUND					
Sales and Concessions	\$75,518	\$122,000	\$79,234	(\$42,766)	-35.05%
Greens Fees, Lessons, Etc.	566,693	694,247	643,070	(51,177)	-7.37%
Cart Rentals	252,676	305,000	266,954	(38,046)	-12.47%
Annual Memberships	109,030	128,000	105,000	(23,000)	-17.97%
First Tee Fees	25,224	71,000	32,000	(39,000)	-54.93%
Misc. Revenue	33,905	30,000	35,000	5,000	16.67%
Grant Revenue	31,500	20,000	8,000	(12,000)	-60.00%
GOLF COURSE FUND REVENUE TOTAL	\$1,094,545	\$1,370,247	\$1,169,258	(\$200,989)	-14.67%
DEPARTMENT OF SOCIAL SERVICES FUND					
Intergovernmental Revenue	\$10,325,485	\$10,794,457	\$10,847,109	\$52,652	0.49%
Misc. Revenue	36,185	0	0	0	0.00%
Transfer from General Fund	2,833,069	3,361,806	3,212,777	(149,029)	-4.43%
DEPARTMENT OF SOCIAL SERVICES FUND REVENUE SUBTOTAL	\$13,194,738	\$14,156,263	\$14,059,886	(\$96,377)	-0.68%
COMMUNITY ATTENTION FUND					
Intergovernmental Revenue	\$764,117	\$591,685	\$556,925	(\$34,760)	-5.87%
Welfare Revenue	1,912,596	2,894,201	4,534,170	1,639,969	56.66%
Misc. Revenue	23574	0	0	0	0.00%
Transfer from General Fund	216,632	238,763	286,363	47,600	19.94%
COMMUNITY ATTENTION FUND REVENUE SUBTOTAL	\$2,916,919	\$3,724,649	\$5,377,458	\$1,652,809	44.37%
WATER (OPERATIONAL AND DEBT SERVICE FUNDS)					
Water Sales Revenue	\$8,726,152	\$8,785,828	\$8,743,643	(\$42,185)	-0.48%
Water Connection Fees	472,525	135,000	135,000	0	0.00%
Other Fees	129,090	65,000	65,000	0	0.00%
Misc. Revenue	0	0	200,000	200,000	100.00%
Bond Proceeds	0	3,744,000	4,244,000	500,000	13.35%
Transfer from Other Funds	932,608	1,068,309	1,200,000	131,691	12.33%
WATER FUND REVENUE TOTAL	\$10,260,375	\$13,798,137	\$14,587,643	\$789,506	5.72%
WASTEWATER (OPERATIONAL AND DEBT SERVICE FUNDS)					
Wastewater Sales Revenue	\$8,543,706	\$8,372,865	\$9,137,407	\$764,542	9.13%
Wastewater Connection Fees	429,155	20,000	20,000	0	0.00%
Wastewater Charge	25,642	65,000	65,000	0	0.00%
Other Fees	43,844	0	0	0	0.00%
Misc. Revenue	0	0	300,000	300,000	100.00%
Bond Proceeds	0	5,111,000	5,391,000	280,000	5.48%
Transfer from Other Funds	565,440	1,155,152	1,285,000	129,848	11.24%
WASTEWATER REVENUE TOTAL	\$9,607,786	\$14,724,017	\$16,198,407	\$1,474,390	10.01%
GAS (OPERATIONAL AND DEBT SERVICE FUNDS)					
Gas Sales Revenue	\$36,487,087	\$35,660,983	\$32,242,422	(\$3,418,561)	-9.59%
Other Fees	211,057	325,000	325,000	0	0.00%
Miscellaneous Revenue	254,300	0	0	0	0.00%
Transfer from Other Funds	1,188,878	1,150,000	2,538,000	1,388,000	120.70%
GAS REVENUE TOTAL	\$38,141,323	\$37,135,983	\$35,105,422	(\$2,030,561)	-5.47%

	FY 2008-2009 Actual	FY 2009-2010 Budget	FY 2010-2011 Budget	Increase/ (Decrease)	% Change
TRANSIT FUND					
Intergovernmental Revenue (Transit Operations)	\$3,531,705	\$3,471,919	\$3,361,781	(\$110,138)	-3.17%
Intergovernmental Revenue (Transit Bus Replacement)	2,905,382	1,032,242	1,662,831	630,589	61.09%
Transfer from Capital Improvement Program (Local Match)	445,600	196,618	316,730	120,112	61.09%
Charges for Services	803,526	744,127	704,923	(39,204)	-5.27%
Misc. Revenue	57,106	59,969	52,908	(7,061)	-11.77%
Transfer from General Fund (Greyhound Operations)	0	0	75,000	75,000	100.00%
Transfer from General Fund (Transit Operations)	1,965,371	1,768,834	1,878,834	110,000	6.22%
TRANSIT FUND REVENUE TOTAL	\$9,708,690	\$7,273,709	\$8,053,007	\$779,298	10.71%
FLEET MANAGEMENT FUND					
Charges for Services	\$2,294,525	\$1,041,814	\$1,070,749	\$28,935	2.78%
FLEET MANAGEMENT FUND REVENUE TOTAL	\$2,294,525	\$1,041,814	\$1,070,749	\$28,935	2.78%
HVAC FUND					
Charges for Services	\$453,401	\$433,439	\$499,999	\$66,560	15.36%
HVAC FUND REVENUE TOTAL	\$453,401	\$433,439	\$499,999	\$66,560	15.36%
INFORMATION TECHNOLOGY FUND					
Charges for Services - IT Operations	\$1,983,646	\$2,013,853	\$1,979,503	(\$34,350)	-1.71%
Charges for Services - GIS Operations	38,791	38,100	38,100	0	0.00%
Computer Replacement Pool	159,452	140,628	160,628	20,000	14.22%
Infrastructure Replacement Pool	199,307	188,105	187,750	(355)	-0.19%
Transfer from Gas Fund (City Link Operations)	1,300,000	1,350,000	1,350,000	0	0.00%
Transfer from Non General Funds (City Link Operations)	200,020	200,000	200,000	0	0.00%
INFORMATION TECHNOLOGY FUND REVENUE TOTAL	\$3,881,215	\$3,930,686	\$3,915,981	(\$14,705)	-0.37%
WAREHOUSE FUND					
Charges for Services	\$699,062	\$160,890	\$160,890	\$0	0.00%
WAREHOUSE FUND REVENUE TOTAL	\$699,062	\$160,890	\$160,890	\$0	0.00%
C'VILLE/ALBEMARLE VISITORS CENTER FUND					
Intergovernmental Revenue	\$580,201	\$636,927	\$603,852	(\$33,075)	-5.19%
Charges for Services	18,670	28,000	10,000	(18,000)	-64.29%
Misc. Revenue	1,383	0	0	0	0.00%
Transfer from General Fund	589,109	619,143	571,711	(47,432)	-7.66%
VISITOR'S CENTER FUND REVENUE TOTAL	\$1,189,363	\$1,284,070	\$1,185,563	(\$98,507)	-7.67%
CITY SCHOOLS BUDGET					
SCHOOL OPERATIONS (NON GENERAL FUNDS)					
Local Contribution	1,665,449	1,589,773	1,528,633	(\$61,140)	-3.85%
State Revenue	3,927,178	4,297,448	4,141,245	(156,203)	-3.63%
Federal Revenue	5,912,478	8,736,226	7,891,390	(844,836)	-9.67%
Misc. Revenue	1,622,275	1,334,423	1,455,633	121,210	9.08%
SCHOOL OPERATIONS (NON GENERAL FUND) REVENUE TOTAL	\$13,127,380	\$15,957,870	\$15,016,901	(\$940,969)	-5.90%

Expenditures Detailed

	FY2008-2009 General Fund Actual	FY2009-2010 General Fund Budget	FY2010-2011 General Fund Budget	FY2008-2009 Other Funds Actual	FY2009-2010 Other Funds Budget	FY2010-2011 Other Funds Budget
MANAGEMENT						
Council Priority Initiatives	\$17,389	\$65,994	\$265,000	\$0	\$0	\$0
Council Priority Initiatives: Reserved for SPCA	0	39,350	0	0	0	0
Council Priority Initiatives: Reserved for QCC	0	15,000	0	0	0	0
Council Priority Initiatives: Workforce Initiatives	0	112,100	0	0	0	0
Mayor and City Council	219,020	234,561	236,114	0	0	0
Office of the City Manager/Administration and Communications	1,142,361	1,160,421	1,149,374	0	0	0
Office of the City Manager/ Office of Economic Development	573,441	587,489	590,326	0	0	0
City Attorney	704,587	706,094	716,750	0	0	0
General Registrar	488,686	365,829	388,054	0	0	0
Organizational Memberships	139,308	134,354	134,354	0	0	0
MANAGEMENT SUBTOTAL	\$3,284,792	\$3,421,192	\$3,479,972	\$0	\$0	\$0
NON-DEPARTMENTAL						
Non-Departmental Activities	\$40,636	\$146,000	\$180,915	\$0	\$0	\$0
NON-DEPARTMENTAL SUBTOTAL	\$40,636	\$146,000	\$180,915	\$0	\$0	\$0
DEBT SERVICE PAYMENT						
General Fund Contribution	\$5,574,393	\$5,700,000	\$5,700,000	\$0	\$0	\$0
General Fund Contribution - Fire Apparatus	350,000	350,000	350,000	0	0	0
County Fire Service Fee Contribution	100,000	642,000	342,000	0	0	0
DEBT SERVICE PAYMENT SUBTOTAL	\$6,024,393	\$6,692,000	\$6,392,000	\$0	\$0	\$0
FUND BALANCE TARGET ADJUSTMENT						
Fund Balance Target Adjustment	\$0	\$500,000	\$500,000	\$0	\$0	\$0
FUND BALANCE TARGET ADJUSTMENT	\$0	\$500,000	\$500,000	\$0	\$0	\$0
EMPLOYEE COMPENSATION AND TRAINING						
Compensation	\$332,831	\$0	\$0	\$0	\$0	\$0
Salary Accrual	0	150,000	150,000	0	0	0
Unemployment Compensation	45,460	60,000	60,000	0	0	0
Corporate Training Fund	18,929	35,000	35,000	0	0	0
Miscellaneous Expenses	0	200,000	250,000	0	0	0
EMPLOYEE COMPENSATION AND TRAINING SUBTOTAL	\$397,220	\$445,000	\$495,000	\$0	\$0	\$0
INTERNAL SERVICES						
Finance Department: Purchasing/Risk Management/Warehouse	\$304,724	\$299,203	\$301,001	\$2,875,027	\$2,580,461	\$2,579,476
Human Resources	905,927	1,005,275	1,012,246	0	0	0
Information Technology	0	0	0	4,541,445	4,522,686	4,056,981
INTERNAL SERVICES SUBTOTAL	\$1,210,651	\$1,304,478	\$1,313,247	\$7,416,472	\$7,103,147	\$6,636,457
FINANCIAL SERVICES						
Commissioner of the Revenue	\$974,807	\$1,043,369	\$1,053,455	\$0	\$0	\$0
Finance Department: Administrative/Real Estate Assessment/ Utility Billing Office	1,928,285	1,974,565	1,993,852	953,382	1,478,026	1,493,745
Treasurer	1,181,878	1,150,125	1,162,534	0	0	0
FINANCIAL SERVICES SUBTOTAL	\$4,084,970	\$4,168,059	\$4,209,841	\$953,382	\$1,478,026	\$1,493,745

	FY2008-2009 General Fund Actual	FY2009-2010 General Fund Budget	FY2010-2011 General Fund Budget	FY2008-2009 Other Funds Actual	FY2009-2010 Other Funds Budget	FY2010-2011 Other Funds Budget
HEALTHY FAMILIES & COMMUNITY						
Charlottesville Albemarle Convention & Visitors Bureau	\$589,109	\$619,143	\$571,711	\$349,644	\$664,927	\$613,852
Comprehensive Services Act	2,575,574	2,950,058	2,600,058	6,782,239	8,539,712	8,218,703
Community Attention	216,632	238,763	286,363	2,148,884	3,485,886	5,091,095
Community Events and Festivals	69,359	101,700	101,700	0	0	0
Contributions to Children, Youth and Family Programs	3,350,481	3,428,336	3,121,285	0	0	0
Contributions to Education and the Arts	1,604,212	1,610,954	1,619,687	0	0	0
Department of Social Services	2,833,069	3,361,806	3,212,777	10,362,760	10,794,457	11,083,017
Housing Programs and Tax Relief	1,462,556	1,481,212	1,481,212	0	0	0
Neighborhood Development Services	2,749,886	2,852,487	2,972,969	0	0	0
Parks and Recreation	7,467,600	7,729,070	8,023,581	1,100,609	1,370,247	1,122,443
HEALTHY FAMILIES & COMMUNITY SUBTOTAL	\$22,918,478	\$24,373,529	\$23,991,343	\$20,744,137	\$24,855,229	\$26,129,110
INFRASTRUCTURE AND TRANSPORTATION						
Public Works: Administration, Facilities Management & Maint., HVAC Services	\$2,349,404	\$2,487,653	\$2,445,349	\$451,418	\$431,396	\$499,999
Public Works: Public Service	7,782,178	8,504,208	7,824,493	2,358,567	1,041,814	1,027,184
Public Works: Transit/JAUNT	2,757,190	2,476,900	2,597,410	7,743,319	5,504,875	6,099,173
Public Works: Utilities	0	0	0	54,179,236	63,526,522	64,264,604
INFRASTRUCTURE AND TRANSPORTATION SUBTOTAL	\$12,888,772	\$13,468,761	\$12,867,252	\$64,732,540	\$70,504,607	\$71,890,960
PUBLIC SAFETY AND JUSTICE						
City Sheriff	\$1,015,879	\$1,013,107	\$998,331	\$0	\$0	\$0
Commonwealth's Attorney	836,161	973,550	989,698	0	0	0
Contributions to Programs Supporting Public Safety & Justice	6,942,784	6,908,399	7,110,720	0	0	0
Courts and Other Support Services	1,017,222	1,067,589	1,051,322	0	0	0
Fire Department Operations	8,735,416	8,732,814	8,785,536	0	0	0
Police Department	13,672,309	13,548,701	13,555,645	0	0	0
PUBLIC SAFETY SUBTOTAL	\$32,219,771	\$32,244,160	\$32,491,252	\$0	\$0	\$0
LOCAL CONTRIBUTION TO SCHOOLS						
Local Contribution to Schools	\$39,781,531	\$40,209,612	\$40,080,523	\$0	\$0	\$0
SCHOOLS SUBTOTAL	\$39,781,531	\$40,209,612	\$40,080,523	\$0	\$0	\$0
TOTAL CITY OPERATIONS	\$122,851,214	\$126,972,791	\$126,001,345	\$93,846,531	\$103,941,009	\$106,150,272
DESIGNATED EXPENDITURES						
Contractual Services: Pupil Transportation	\$2,428,013	\$2,332,687	\$2,392,677	\$0	\$0	\$0
Contractual Services: School Building Maintenance	3,427,474	3,280,371	3,219,575	0	0	0
Transfer to Capital Improvements Program Fund	5,387,911	4,575,000	4,248,500	0	0	0
Transfer to Facilities Repair Fund	550,000	550,000	250,000	0	0	0
Transfer to Equipment Replacement Fund	584,950	211,826	211,826	0	0	0
Transfer to Debt Service Fund	1,756,250	1,725,000	1,632,000	0	0	0
Transfer to Misc. Funds	103,600	0	0	0	0	0
DESIGNATED EXPENDITURES TOTAL	\$14,238,198	\$12,674,884	\$11,954,578	\$0	\$0	\$0
TOTAL GENERAL FUND OPERATING AND DESIGNATED EXPENDITURES	\$137,089,412	\$139,647,675	\$137,955,923	\$93,846,531	\$103,941,009	\$106,150,272
ECONOMIC DOWNTURN FUND						
Economic Downturn Fund	\$0	\$2,795,805	\$2,795,805	\$0	\$0	\$0
ECONOMIC DOWNTURN FUND	\$0	\$2,795,805	\$2,795,805	\$0	\$0	\$0
TOTAL CITY BUDGET	\$137,089,412	\$142,443,480	\$140,751,728	\$93,846,531	\$103,941,009	\$106,150,272
CITY SCHOOLS BUDGET						
	FY2008-2009 General Fund Actual	FY2009-2010 General Fund Budget	FY2010-2011 General Fund Budget	FY2008-2009 Other Funds Actual	FY2009-2010 Other Funds Budget	FY2010-2011 Other Funds Budget
SCHOOL OPERATIONS						
School Operations	\$55,686,886	\$54,460,876	\$53,631,629	\$13,127,380	\$15,957,870	\$15,016,901
TOTAL SCHOOL OPERATIONS BUDGET	\$55,686,886	\$54,460,876	\$53,631,629	\$13,127,380	\$15,957,870	\$15,016,901